

[中英文对照]

In Chinese and English Version

中国税制

(第八版)

TAX SYSTEM OF
THE PEOPLE'S REPUBLIC OF CHINA
(The Eighth Edition)

刘 佐 著
杜 莉 译

Written by Liu Zuo
Translated by Du Li

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Author Brief Introduction

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The translator:

Du Li, Deputy Executive Director and associate professor with Public Economics Department of Economics School, Fudan University. She is also the executive director of the Center for Public Economy Research at Fudan University and a part-time Consultant with World Bank.

前言

税收是中国财政收入最主要的来源，也是中国政府用以加强宏观调控的重要经济杠杆，对于中国的经济、社会发展具有十分重要的影响，与每个企业、每个公民的利益密切相关。经过 1994 年税制改革和十多年来的逐步完善，中国已经初步建立了适应社会主义市场经济体制需要的税收制度，并发挥了积极的作用。随着中国经济的不断发展和对外开放的进一步扩大，中国的税制必将引起中外各方面的格外关注。

为了帮助中外各界人士快捷、方便地了解中国现行税收制度的基本情况，我们撰写了这本中英文对照的《中国税制》。本书以中国全国人民代表大会及其常务委员会、国务院、财政部、国家税务总局、海关总署和国务院关税税则委员会发布的现行有效的税收法律、行政法规、部门规章、规范性文件和有关权威性资料为依据，以简洁的语言概要地介绍了中国现行的税收制度。今后，我们还将根据中国税制的变化，对本书不断加以修订，从而使其内容更加新颖、充实、适用。愿本书能够有助于读者了解中国税制的概况。

由于我们的能力、水平和某些客观条件所限，书中必然存在一些不足之处，恳请读者原谅，并批评指正。

本书自 2002 年首次出版以来，得到了中国税务出版社等出版社的大力支持，受到了广大读者的热烈欢迎，故得以不断修订再版（本版为第八版），并于 2010 年被中共中央对外宣传办公室和国务院

FOREWORD

Tax is the most important source of fiscal revenue for the Government of China. It is also an important economic lever to conduct macro-economic regulation, which not only produces important impacts on China's economic and social development but also is closely related with the interests of every enterprise and citizen. Through the tax system reform in 1994 and the fine-tuning efforts in recent years, China has established a tax system which is adaptable to the socialist market economy and has been playing a positive role in various aspects. With the economic development and further opening to the outside world, Chinese tax system will definitely draw concerns and attentions both at home and abroad.

In order to help readers quickly and conveniently understand the basic conditions of the current tax system in China, we wrote this "Tax System of the People's Republic of China in Chinese and English Version". The book, on the basis of China's current tax legislation promulgated by the National People's Congress and its Standing Committee, the State Council, the Ministry of Finance, the State Administration of Taxation, the General Administration of Customs and the Tariff and Classification Committee of the State Council and relevant authoritative materials and in simple words, serves as an introduction to China's current tax system. In the future, we will regularly update the book in pace with the change of China's tax system so that its contents shall be more novel, richer and more practical. We hope this book will be of help to the readers in understanding Chinese taxation in general.

We apologise for the errors, if any, in the book.

Since its first publication in 2002, this book has received enormous support from the China Tax Publish House and has been popularly welcomed by readers. Thus it has been revised and published again and again (this is the 8th edition). This book was also awarded the second prize for outstanding publication of international communication by the International Communication Office of CPC

新闻办公室评为二等优秀对外宣传出版物。在此，我们谨再次向所有关注、支持本书的单位和人士表示衷心的感谢。

本书第一版至第六版的英文翻译为国家税务总局的刘铁英先生。在此，我们谨对他为本书所做的奠基性贡献表示深切的敬意和衷心的感谢。

刘佐 杜莉

2014年4月

Central Committee and the Information Office of the State Council in 2010. Hereby our sincere gratitude, again, goes to the support that all the organizations and people have given to this book.

Mr. Liu Tieying from the State Administration of Taxation of China translated the previous editions (from the 1st to 6th edition). Hereby, we would like to express our deep respect and sincere gratitude to his foundational contribution to this book.

Liu Zuo, Du Li

April, 2014

一、中国税制体系概况

(一)发展历史

自 1949 年中华人民共和国成立至今，中国的税制改革大致上经历了 3 个历史时期：第一个时期是自 1949—1956 年，即国民经济恢复和社会主义改造时期，这是新中国税制建立和巩固的时期。第二个时期是自 1957—1978 年底中国共产党第十一届中央委员会第三次全体会议召开以前，这是中国税制曲折发展的时期。第三个时期是 1978 年底中共十一届三中全会召开、中国实行改革开放政策以后的新时期，这是中国税制建设得到全面加强，税制改革不断前进的时期。

在上述三个历史时期内，中国的税收制度先后进行了五次重大改革：第一次是新中国成立之初的 1950 年，在清理旧中国税收制度和总结革命根据地税制建设的经验的基础上建立了人民共和国的新税制。第二次是 1958 年税制改革，其主要内容是简化税制，以适应社会主义改造基本完成、经济管理体制改革以后的形势的要求。第三次是 1973 年税制改革，其主要内容仍然是简化税制，这是“文化大革命”的产物。第四次是 1984 年税制改革，其主要内容是普遍实行国营企业“利改税”和全面改革税收制度，以适应发展有计划社会主义商品经济的要求。第五次是 1994 年税制改革，其主要内容是

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I . OVERVIEW OF CHINA 'S TAX SYSTEM

1. History of Development

Since the foundation of the People's Republic of China in 1949, the development of China's tax system reform has roughly experienced three historical stages: the first stage is the period from 1949 to 1956 which is the period of the recovery of the national economy and socialist transformation and is the period of establishment and consolidation of the tax system of new China. The second stage is the period from 1957 to the end of 1978 at the eve of the holding of the 3rd Plenary Session of the 11th CPC Central Party Committee, which is the period of tortuous development of China's tax system. The third stage is the period since the end of 1978 when the 3rd Plenary Session of the 11th Central Party Committee was held, which is the new period of China's reform and opening to the outside world and the period of full strengthening of China's tax system construction and nonstop moving forward of the tax reform.

During the above three historical stages, China's tax system experienced five important reforms: the first reform happened at the beginning of the foundation of new China in 1950 when the new tax system of the People's Republic was set up on the basis of sorting out the tax system of the old China and summarizing the experience of the tax system construction of the revolutionary base. The second reform was taken in 1958, the major contents of which were simplifying the industrial and commercial tax system to adapt to the requirement of the situation after the completion of the socialist transformation and the reform of the economic administration system. The third reform in 1973 still aimed at simplifying the industrial and commercial tax system, which was the result of the 'Cultural Revolution'. The fourth one was carried out in 1984, the major contents of which were adopting the replacement of profits with taxes for state-owned enterprises and reforming the industrial and commercial tax system to adapt to the requirement of

全面改革税收制度，以适应建立社会主义市场经济体制的要求。

1. 改革开放以前的税制状况（1949—1978 年）

自 1949 年新中国成立至 1978 年的 29 年间，中国税制建设的发展历程十分坎坷。

新中国成立以后，立即着手建立新税制。1950 年，中央人民政府政务院公布《关于统一全国税政的决定》和《全国税政实施要则》，规定全国一共设立 14 种税收，即货物税、工商业税（包括营业税和所得税两个部分）、盐税、关税、薪给报酬所得税、存款利息所得税、印花税、遗产税、交易税、屠宰税、房产税、地产税、特种消费行为税和使用牌照税。除了上述税种以外的其他税种，由省、市或者大行政区根据习惯拟定办法，报经大行政区或者中央批准以后征收（当时主要有农业税、牧业税和契税等）。

在执行中，税制作了一些调整。例如，增加契税（自 20 世纪 50 年代中期以后基本停征）、船舶吨税和文娱娱乐税为全国性税种；将房产税和地产税合并为城市房地产税；将特种消费行为税改为文娱娱乐税，部分税目并入工商业税；将使用牌照税确定为车船使用牌照税；试行商品流通税；将交易税确定为牲畜交易税，但是没有全国统一立法；薪给报酬所得税和遗产税始终没有开征。

总的来说，1950—1956 年，中国根据当时的政治、经济状况，在清理旧税制的基础上，建立了一套以多种税、多次征为特征的复合税制。由于党和国家的重视，以及各方面的努力，这套新税制的建立和实施，对于保障财政收入，稳定经济，保证革命战争的胜利，实现国家财政经济状况的根本好转，促进

the development of the planned socialist commodity economy. The fifth reform in 1994 was to fully reform the tax system to adapt to the requirement of establishing the socialist market economy.

a) The tax system before reform and opening to the outside world (1949 to 1978)

During the 29 years from 1949 to 1978, China's tax system construction had gone a bumpy road.

Being founded, the new China started to set up the new tax system immediately. In 1950, the Administrative Council of the Central People's Government promulgated the Decision to Unifying the Tax Policy Nationwide and the National Tax Policy Implementation Rules, specifying 14 kinds of taxes to be levied across the country, i.e., Goods Tax, Industrial and Commercial Sector Tax (including Business Tax and Income Tax), Salt Tax, Customs Duty, Salary Income Tax, Saving Interest Income Tax, Stamp Tax, Inheritance Tax, Transaction Tax, Slaughter Tax, House Property Tax, Land Property Tax, Special Consumption Tax and Plate Tax. The taxes (mainly Agricultural Tax, Animal Husbandry Tax, Deed Tax) other than the above should be levied after the provinces, municipalities or large administrative regions formulated levying methods on basis of tradition and submitted to the large administrative regions or the Central Government for approval.

In course of implementation, some adjustments had been made to the tax system. For example, the Deed Tax (was suspended since the middle of 1950's), Vessel Tonnage Tax and Cultural Entertainment Tax were added as nationwide taxes, the House Property Tax and Land Property Tax were integrated into Urban Real Estate Tax, the Special Consumption Tax was changed into Cultural Entertainment Tax and some items were merged into the Industrial and Commercial Sector Tax, the Plate Tax was conformed into the Vehicle and Vessel Usage Plate Tax, the Commodity Circulation Tax was implemented for experiment, and the Transaction Tax was transformed into Livestock Transaction Tax. The Salary Income Tax and Inheritance Tax have not been levied since then.

In all, during the period from 1950 to 1956, based on the political, economic conditions and sorting out of the old tax system at that time, China had set up a compound tax system featured with multi-tax and multi-levying. Due to the great importance attached by the Party and Government and the efforts of all walks of life, the establishment and implementation of the new tax system had played a very

国民经济的恢复和发展，以及配合国家对于农业、手工业和资本主义工商业的社会主义改造，建立、巩固和发展社会主义经济制度，发挥了重要的作用。

1958年税制改革的主要内容是简化税制，试行工商统一税，甚至一度在城市国营企业试行“税利合一”，在农村人民公社试行“财政包干”。至此，中国的税制一共设有14种税收，即工商统一税、盐税、关税、工商所得税、利息所得税（1959年停征）、城市房地产税、契税、车船使用牌照税、船舶吨税、屠宰税、牲畜交易税、文化娱乐税（1966年停征）、农业税（1958年由全国人民代表大会常务委员会立法）和牧业税。

1962年，为了配合加强集贸市场管理，开征了集市交易税，1966年以后各地基本停征。

1973年税制改革的主要内容仍然是简化税制。至此，中国的税制一共设有13种税收，即工商税、工商统一税（工商税开征以后此税基本停征）、关税、工商所得税、城市房地产税、契税、车船使用牌照税、船舶吨税、屠宰税、牲畜交易税、集市交易税、农业税和牧业税。此外，盐税名义上包含在工商税内，实际上仍然按照原来的办法征收。在一般情况下，国营企业只需要缴纳工商税，集体企业只需要缴纳工商税和工商所得税，农业生产单位一般只需要缴纳农业税，公民个人缴纳的税收微乎其微。

总的来看，1957—1978年的22年间，由于“左”的指导思想的作用和苏联经济理论及财税制度的某些影响，中国的税制建设受到了极大的干扰。税制几经变革，走的都是一条片面简化的路子。同时，税务机构被大量撤并，大批税务人员被迫