

CHINESE

中英文对照法律类编

个人所得税

INDIVIDUAL INCOME TAX

中国法制出版社

ENGLISH

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中华人民共和国个人所得税法

(1980年9月10日第五届全国人民代表大会第三次会议通过
根据1993年10月31日第八届全国人民代表大会常务委员会
第四次会议《关于修改〈中华人民共和国个人所得税法〉的
决定》第一次修正 根据1999年8月30日第九届全国
人民代表大会常务委员会第十一次会议《关于修改〈中
华人民共和国个人所得税法〉的决定》第二次修正)

第一条 在中国境内有住所，或者无住所而在境内居住满1年的个人，从中国境内和境外取得的所得，依照本法规定缴纳个人所得税。

在中国境内无住所又不居住或者无住所而在境内居住不满1年的个人，从中国境内取得的所得，依照本法规定缴纳个人所得税。

第二条 下列各项个人所得，应纳个人所得税：

- 一、工资、薪金所得；
- 二、个体工商户的生产、经营所得；
- 三、对企事业单位的承包经营、承租经营所得；
- 四、劳务报酬所得；
- 五、稿酬所得；
- 六、特许权使用费所得；
- 七、利息、股息、红利所得；
- 八、财产租赁所得；
- 九、财产转让所得；
- 十、偶然所得；

Individual Income Tax Law of the People's Republic of China

(Adopted at the Third Session of the Fifth National People's Congress on September 10, 1980, revised for the first time in accordance with the Decision on Amending the Individual Income Tax Law of the People's Republic of China adopted at the Fourth Meeting of the Standing Committee of the Eighth National People's Congress on October 31, 1993, and revised for the second time in accordance with the Decision on Amending the Individual Income Tax Law of the People's Republic of China adopted at the 11th Meeting of the Standing Committee of the Ninth National People's Congress on August 30, 1999)

Article 1 Individual income tax shall be paid in accordance with the provisions of this Law by individuals who, with or without domiciles in the People's Republic of China, have resided in the country for one year or more on their income gained within or outside China.

Individuals who have no domiciles and do not reside in the People's Republic of China or who have no domiciles but have resided in China for less than one year shall pay individual income tax on their income gained within China in accordance with the provisions of this Law.

Article 2 Individual income tax shall be paid on the following categories of individual income:

- (1) income from wages and salaries;
- (2) income from production or business operation conducted by self-employed industrial and commercial households;
- (3) income from contracted or leased operation of enterprises or institutions;
- (4) income from remuneration for personal services;
- (5) income from author's remuneration;
- (6) income from royalties;
- (7) income from interest, dividends and bonuses;
- (8) income from the lease of property;
- (9) income from the transfer of property;
- (10) incidental income; and

十一、经国务院财政部门确定征税的其他所得。

第三条 个人所得税的税率：

一、工资、薪金所得，适用超额累进税率，税率为 5% 至 45%（税率表附后）。

二、个体工商户的生产、经营所得和对企事业单位的承包经营、承租经营所得，适用 5% 至 35% 的超额累进税率（税率表附后）。

三、稿酬所得，适用比例税率，税率为 20%，并按应纳税额减征 30%。

四、劳务报酬所得，适用比例税率，税率为 20%。对劳务报酬所得一次收入畸高的，可以实行加成征收，具体办法由国务院规定。

五、特许权使用费所得，利息、股息、红利所得，财产租赁所得，财产转让所得，偶然所得和其他所得，适用比例税率，税率为 20%。

第四条 下列各项个人所得，免纳个人所得税：

一、省级人民政府、国务院部委和中国人民解放军军以上单位，以及外国组织、国际组织颁发的科学、教育、技术、文化、卫生、体育、环境保护等方面的奖金；

二、国债和国家发行的金融债券利息；

三、按照国家统一规定发给的补贴、津贴；

四、福利费、抚恤金、救济金；

五、保险赔款；

六、军人的转业费、复员费；

七、按照国家统一规定发给干部、职工的安家费、退职费、退

(11) income from other sources specified as taxable by the department of finance under the State Council.

Article 3 Individual income tax rates:

(1) For income from wages and salaries in excess of the specified amounts, the progressive rates ranging from 5 percent to 45 percent shall apply (see the appended schedule of tax rates).

(2) For income of self-employed industrial and commercial households from production or business operation and income of enterprises or institutions from contracted or leased operation that are in excess of the specified amounts, the progressive rates ranging from 5 percent to 35 percent shall apply (see the appended schedule of tax rates).

(3) For income from author's remuneration, a flat rate which is 20 percent shall apply, and the amount of tax payable shall, however, be reduced by 30 percent.

(4) For income from remuneration for personal services, a flat rate which is 20 percent shall apply. Where income gained at one time from remuneration for personal services is extremely high, an additive tax may be levied. Specific measures shall be stipulated by the State Council.

(5) For income from royalties, interest, dividends, bonuses, lease of property, transfer of property, incidental income or income from other sources, a flat rate which is 20 percent shall apply.

Article 4 The following categories of individual income shall be exempted from individual income tax:

(1) awards for achievements in such fields as science, education, technology, culture, public health, sports and environmental protection granted by people's governments at or above the provincial level, ministries and commissions under the State Council, units of the Chinese People's Liberation Army at or above the corps level or by foreign or international organizations;

(2) interest on national debts and financial debentures issued by the State;

(3) subsidies and allowances given according to the uniform regulations of the State;

(4) welfare benefits, pensions for the family of the deceased and relief payments;

(5) insurance indemnities;

(6) military severance pay and demobilization pay for army men;

(7) settlement pay, severance pay, retirement pay, as well as full-pay retirement pension for veteran cadres and their living allowances, received by

休工资、离休工资、离休生活补助费；

八、依照我国有关法律规定应予免税的各国驻华使馆、领事馆的外交代表、领事官员和其他人员的所得；

九、中国政府参加的国际公约、签订的协议中规定免税的所得；

十、经国务院财政部门批准免税的所得。

第五条 有下列情形之一的，经批准可以减征个人所得税：

一、残疾、孤老人员和烈属的所得；

二、因严重自然灾害造成重大损失的；

三、其他经国务院财政部门批准减税的。

第六条 应纳税所得额的计算：

一、工资、薪金所得，以每月收入额减除费用 800 元后的余额，为应纳税所得额。

二、个体工商户的生产、经营所得，以每一纳税年度的收入总额，减除成本、费用以及损失后的余额，为应纳税所得额。

三、对企事业单位的承包经营、承租经营所得，以每一纳税年度的收入总额，减除必要费用后的余额，为应纳税所得额。

四、劳务报酬所得、稿酬所得、特许权使用费所得、财产租赁所得，每次收入不超过 4000 元的，减除费用 800 元；4000 元以上的，减除 20% 的费用，其余额为应纳税所得额。

五、财产转让所得，以转让财产的收入额减除财产原值和合理费用后的余额，为应纳税所得额。

六、利息、股息、红利所得，偶然所得和其他所得，以每次收入额为应纳税所得额。

cadres, staff and workers according to the uniform regulations of the State;

(8) income, exempted from tax according to the provisions of the relevant laws of China, of diplomatic representatives and consular officers and other personnel of foreign embassies and consulates in China;

(9) income exempted from tax as stipulated in the international conventions to which the Chinese Government has acceded or in agreements it has signed; and

(10) income exempted from tax with the approval of the department of finance under the State Council.

Article 5 In any of the following circumstances, individual income tax may be reduced upon approval:

(1) income of the disabled, the aged without families, or family members of martyrs;

(2) suffering great losses from serious natural disasters; or

(3) other cases in which tax reduction is approved by the department of finance under the State Council.

Article 6 The amount of taxable income shall be computed as follows:

(1) For income from wages and salaries, the amount of taxable income shall be the part remaining after deduction of 800 yuan for expenses from a monthly income;

(2) For income from production or business operation gained by self-employed industrial and commercial households, the amount of taxable income shall be the part remaining after deduction of the costs, expenses and losses from the gross income in a tax year;

(3) For income from contracted or leased operation of enterprises or institutions, the amount of taxable income shall be the part remaining after deduction of the necessary expenses from the gross income in a tax year;

(4) For income from remuneration for personal services, author's remuneration, royalties and lease of property, the amount of taxable income shall be the part remaining after deduction of 800 yuan for expenses from the amount received in a single payment not exceeding 4,000 yuan; or after deduction of 20 percent from the amount for a single payment of 4,000 yuan or more;

(5) For income from the transfer of property, the amount of taxable income shall be the part remaining after deduction of the original value of the property and the reasonable expenses from the income gained from such transfer; and

(6) For interest, dividends, bonuses, incidental income and income from other sources, the amount of taxable income shall be the full amount received in each payment.

个人将其所得对教育事业和其他公益事业捐赠的部分，按照国务院有关规定从应纳税所得中扣除。

对在中国境内无住所而在中国境内取得工资、薪金所得的纳税义务人和在中国境内有住所而在中国境外取得工资、薪金所得的纳税义务人，可以根据其平均收入水平、生活水平以及汇率变化情况确定附加减除费用，附加减除费用适用的范围和标准由国务院规定。

第七条 纳税义务人从中国境外取得的所得，准予其在应纳税额中扣除已在境外缴纳的个人所得税税额。但扣除额不得超过该纳税义务人境外所得依照本法规定计算的应纳税额。

第八条 个人所得税，以所得人为纳税义务人，以支付所得的单位或者个人为扣缴义务人。在两处以上取得工资、薪金所得和没有扣缴义务人的，纳税义务人应当自行申报纳税。

第九条 扣缴义务人每月所扣的税款，自行申报纳税人每月应纳的税款，都应当在次月 7 日内缴入国库，并向税务机关报送纳税申报表。

工资、薪金所得应纳的税款，按月计征，由扣缴义务人或者纳税义务人在次月 7 日内缴入国库，并向税务机关报送纳税申报表。特定行业的工资、薪金所得应纳的税款，可以实行按年计算、分月预缴的方式计征，具体办法由国务院规定。

个体工商户的生产、经营所得应纳的税款，按年计算，分月预缴，由纳税义务人在次月 7 日内预缴，年度终了后 3 个月内汇算清缴，多退少补。

对企事业单位的承包经营、承租经营所得应纳的税款，按年计

The part of individual income donated to educational and other public welfare undertakings shall be deducted from the amount of taxable income in accordance with the relevant regulations of the State Council.

For taxpayers who have no domiciles in China but obtain wages or salaries within China, or who have domiciles in China but obtain wages or salaries outside China, an additional deduction of expenses may be determined on the basis of the average income level, living standard and the changes in exchange rates. The applicable scope and standard of the additional deduction of expenses shall be prescribed by the State Council.

Article 7 For income gained by taxpayers from outside China, the amount of individual income tax paid outside China shall be permitted to be deducted from the amount of tax payable. The amount to be deducted, however, shall not exceed the amount of tax payable as calculated according to the provisions of this Law on income gained by the taxpayer from outside China.

Article 8 For individual income tax, the income earner shall be the taxpayer and the paying unit or individual shall be the withholding agent. If a taxpayer receives wages or salaries from two or more sources, and there is no withholding agent, the taxpayer shall file returns and pay tax personally.

Article 9 The tax withheld each month by a withholding agent and the tax payable each month by a taxpayer personally filing tax returns shall be turned in to the State Treasury within the first seven days of the following month and the tax returns submitted to the tax authorities.

The tax payable on income from wages and salaries shall be turned in on a monthly basis by the withholding agents or by the taxpayers to the State Treasury within the first seven days of the following month and the tax returns submitted to the tax authorities. The tax payable on income from wages and salaries for specified trades may be computed on an annual basis and paid in advance in monthly installments, and specific measures therefor shall be formulated by the State Council.

The tax payable on income gained by self-employed industrial and commercial households from production or business operation shall be computed on an annual basis and paid in advance in monthly installments. Such payment shall be made in advance by taxpayers within the first seven days of the following month, and final settlement shall be made within three months after the end of each year. Any excess payment shall be refunded and any deficiency repaid.

The tax payable on income of enterprises and institutions from contracted or leased operation shall be computed on an annual basis and turned in by taxpayers to the State Treasury within 30 days after the end of each year and the tax returns

算，由纳税义务人在年度终了后 30 日内缴入国库，并向税务机关报送纳税申报表。纳税义务人在 1 年内分次取得承包经营、承租经营所得的，应当在取得每次所得后的 7 日内预缴，年度终了后 3 个月内汇算清缴，多退少补。

从中国境外取得所得的纳税义务人，应当在年度终了后 30 日内，将应纳的税款缴入国库，并向税务机关报送纳税申报表。

第十条 各项所得的计算，以人民币为单位。所得为外国货币的，按照国家外汇管理机关规定的外汇牌价折合成人民币缴纳税款。

第十一条 对扣缴义务人按照所扣缴的税款，付给 2% 的手续费。

第十二条 对储蓄存款利息所得征收个人所得税的开征时间和征收办法由国务院规定。

第十三条 个人所得税的征收管理，依照《中华人民共和国税收征收管理法》的规定执行。

第十四条 国务院根据本法制定实施条例。

第十五条 本法自公布之日起施行。

个人所得税税率表一（工资、薪金所得适用）

级数	全月应纳税所得额	税率（%）
1	不超过 500 元的	5
2	超过 500 元至 2000 元的部分	10
3	超过 2000 元至 5000 元的部分	15
4	超过 5000 元至 20000 元的部分	20
5	超过 20000 元至 40000 元的部分	25
6	超过 40000 元至 60000 元的部分	30
7	超过 60000 元至 80000 元的部分	35
8	超过 80000 元至 100000 元的部分	40
9	超过 100000 元的部分	45

（注：本表所称全月应纳税所得额是指依照本法第六条的规定，以每月收入额减除费用 800 元后的余额或者减除附加减除费用后的余额。）

submitted to the tax authorities. Taxpayers who gain income from contracted or leased operation in installments during a year shall pay tax in advance within the first seven days after each installment, and final settlement shall be made within three months after the end of each year; any excess payment shall be refunded and any deficiency repaid.

Taxpayers who earn income outside China shall pay tax to the State Treasury within 30 days after the end of each year and submit the tax returns to the tax authorities.

Article 10 All categories of income shall be computed in terms of Renminbi (RMB). Income in foreign currency shall be taxed on the equivalent amount converted into Renminbi according to the foreign exchange rate quoted by the State Exchange Control Authorities.

Article 11 A service fee of two percent of the amount of tax withheld shall be paid to the withholding agent.

Article 12 The time to start the collection of individual income tax on interest income on savings deposit and measures therefor shall be prescribed by the State Council.

Article 13 The administration of individual income tax collection shall be governed by the provisions of the Law of the People's Republic of China on the Administration of Tax Collection.

Article 14 The State Council shall formulate regulations for implementation in accordance with this Law.

Article 15 This Law shall enter into force on the day of its promulgation.

Schedule 1 Individual Income Tax Rates

(Applicable to income from wages and salaries)

Grade	Monthly Taxable Income	Tax Rate(%)
1	Income of 500 yuan or less	5
2	That part of income in excess of 500 to 2,000 yuan	10
3	That part of income in excess of 2,000 to 5,000 yuan	15
4	That part of income in excess of 5,000 to 20,000 yuan	20
5	That part of income in excess of 20,000 to 40,000 yuan	25
6	That part of income in excess of 40,000 to 60,000 yuan	30
7	That part of income in excess of 60,000 to 80,000 yuan	35
8	That part of income in excess of 80,000 to 100,000 yuan	40
9	That part of income in excess of 100,000 yuan	45

(Note: "Monthly taxable income" mentioned in this schedule refers to the amount remaining after deduction of 800 yuan for expenses or an additional deduction of expenses from monthly income in accordance with the provisions of Article 6 of this Law.)

个人所得税税率表二 (个体工商户的生产、经营所得和对企事业单位的承包经营、承租经营所得适用)

级数	全年应纳税所得额	税率 (%)
1	不超过 5000 元的	5
2	超过 5000 元至 10000 元的部分	10
3	超过 10000 元至 30000 元的部分	20
4	超过 30000 元至 50000 元的部分	30
5	超过 50000 元的部分	35

(注：本表所称全年应纳税所得额是指依照本法第六条的规定，以每一纳税年度的收入总额，减除成本、费用以及损失后的余额。)