



中华人民共和国个人所得税法

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

中华人民共和国税收征管法

Law of the People's Republic of China
on Administration of Tax Collection

(中英对照)

(Chinese-English)

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中华人民共和国主席令

第二十二号

《全国人民代表大会常务委员会关于修改〈中华人民共和国个人所得税法〉的决定》已由中华人民共和国第九届全国人民代表大会常务委员会第十一次会议于 1999 年 8 月 30 日通过,现予公布,自公布之日起生效。

中华人民共和国主席 江泽民

1999 年 8 月 30 日

Order of the President of the People's Republic of China

No. 22

The Decision of the Standing Committee of the National People's Congress 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 of the People's Republic of China on August 30, 1999, is hereby promulgated and shall go into effect as of the date of promulgation.

Jiang Zemin

President of the People's Republic of China

August 30, 1999

全国人民代表大会常务委员会 关于修改《中华人民共和国 个人所得税法》的决定

(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通过)

第九届全国人民代表大会常务委员会第十一次会议决定对《中华人民共和国个人所得税法》作如下修改：

一、删去第四条第二项中的“储蓄存款利息”。

二、增加一条，作为第十二条：“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。”

此外，根据本决定对部分条文的顺序作相应调整。

本决定自公布之日起生效。

《中华人民共和国个人所得税法》根据本决定作相应的修改，重新公布。

Decision of the Standing Committee of the National People's Congress 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)

The 11th Meeting of the Standing Committee of the Ninth National People's Congress decides to amend the Individual Income Tax Law of the People's Republic of China as follows:

The provisions in Paragraph 2 of Article 4: "interest on savings deposits" is deleted.

An article is added as Article 12: "The time to start the collection of individual income tax on interest income on savings deposit and measures thereof shall be prescribed by the State Council."

In addition, the order of some articles shall be adjusted according to this Decision.

This Decision shall go into effect as of the date of promulgation.

The Individual Income Tax Law of the People's Republic of China shall be amended correspondingly according to this Decision and republished.

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一年的个人,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一年的个人,从中国境内取得的所得,依照本法规定缴

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

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;
- 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,税率为百分之五至百分之四十五(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,适用百分之五至百分之三十五的超额累进税率(税率表附后)。

三、稿酬所得,适用比例税率,税率为百分之二十,并按

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

(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

应纳税额减征百分之三十。

四、劳务报酬所得,适用比例税率,税率为百分之二十。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,税率为百分之二十。

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、退休工资、离休工资、离休生活补助费;

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 armymen;

(7) settlement pay, severance pay, retirement pay, as well as full-pay retirement pension for veteran cadres and their living allowances, received by cadres, staff and workers according to the uniform regulations of the State;

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八百元后的余额，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