

TAX SYSTEM OF THE PEOPLE'S  
REPUBLIC OF CHINA

# 中国税制

• 中英文对照

刘 佐 著

• 2004

刘铁英 译

知识产权出版社

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# **TAX SYSTEM OF THE PEOPLE'S REPUBLIC OF CHINA**

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• In Chinese and English Version

By Mr. Liu Zuo

• 2004

Mr Liu. Tieying

**Intellectual Property Press**

# FOREWORD

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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 adaptable to the socialist market economy, which has been playing a positive role. With China's economic development and widened 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, conveniently and concisely 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 the main content of 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 the first publication in 2002, Intellectual Property Press has provided enormous support and the book has been popularly welcomed by readers. Thus it is revised and published again (This is the third edition). Hereby, we would like to extend our hearty gratitude to them.

**LIU Zuo, LIU Tiejing**

May 1, 2004

# 前言

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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 年税制改革和近年来的逐步完善，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。

为了帮助国内外各界人士快捷、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、国务院关税税则委员会颁布的现行有效的税收基本法律、法规、规章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，书中难免存在一些不足之处，恳请读者原谅，并批评指正。

本书自 2002 年首次出版以来，得到了知识产权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（本版为第三版）。在此，我们谨再次向他们表示衷心的感谢。

刘 佐 刘铁英

2004 年 5 月 1 日

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## OVERVIEW OF CHINA'S TAX SYSTEM

### 1. HISTORY OF DEVELOPMENT

In more than 50 years 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 1957 which is the period of the recovery of the national economy and transformation of socialism and is the period of establishment and consolidation of the tax system of new China. The second stage is the period from 1958 to the end of 1978 at the eve of the holding of the 3<sup>rd</sup> Plenary Session of the 11<sup>th</sup> CPC Central 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 3<sup>rd</sup> Plenary Session of the 11<sup>th</sup> CPC Central 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 summarizing the experience of the tax system construction of the old liberation area and sorting out the tax system of the old China. The second reform was taken in 1958,

## 一、中国税制体系概况

### (一) 发展历史

从 1949 年中华人民共和国成立五十多年来, 中国税制改革的发展大致上经历了三个历史时期: 第一个时期是从 1949 年到 1957 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。第二个时期是从 1958 年到 1978 年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的改革: 第一次是新中国成立之初的 1950 年, 在总结老解放区税制建设的经验和清理旧中国税收制度的基础上建立了人民共和国的新税制。第二次是 1958 年税

the major contents of which were simplifying the 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 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 taxation for state-owned enterprises and reforming the industrial and commercial tax system to adapt to the requirement of the development of the planned socialist commodity economy. The fifth reform in 1994 was to fully reform the industrial and commercial 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 led a bumpy road.

Being founded, the new China started to set up the new tax system immediately. On January 30, 1950, the Administrative Council of the Central Government promulgated 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 License Use Tax. The other 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.

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”和全面改革工商税收制度，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，其主要内容是全面改革工商税收制度，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年～1978年）

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

新中国诞生以后，立即着手建立新税制。1950年1月30日，中央人民政府政务院发布《全国税政实施要则》，规定全国共设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、契税等）。

In the course of implementation, some adjustments had been made to the tax system. For example, the House Property Tax and Land Property Tax were integrated into Urban Realty Tax, the Special Consumption Tax was merged into Cultural Entertainment Tax (newly added) and Business Tax, Deed Tax and Vessel Tonnage Tax were added, the Commodity Circulation Tax was implemented for experiment, and the Agricultural Tax was legislated formally by the Standing Committee of the National People's Congress. The Salary Income Tax and Inheritance Tax have not been levied since then.

In all, during the period from 1950 to 1957, 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-taxes and multi-levy. 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 important role in ensuring the fiscal revenue, stabilizing the economy, safeguarding the victory of the revolutionary war, realizing the recovery of the state financial and economic condition, promoting the recovery and development of the national economy, supporting the transformation of the agriculture, handmade industry and capitalist industrial and commercial sector, and establishing, consolidating and developing the socialist economic system.

The tax reform in 1958 aimed at simplifying the industrial and commercial tax system by adopting industrial and commercial consolidated taxes for experiment, even for some time adopting the "integration of profit remittance and tax payment" for urban state-owned enterprises and "fiscal contract" for the people's commune in the countryside. By then, there were 9 taxes under the industrial and commercial tax system of China, including Industrial and Commercial Consolidated Tax, Industrial and Commercial Income Tax, Salt Tax, Slaughter Tax, Interest In-

在执行中，税制作了一些调整。例如，将房产税和地产税合并为城市房地产税，将特种消费行为税并入文化娱乐税（新增）和营业税，增加契税和船舶吨税，试行商品流通税，农业税由全国人民代表大会常务委员会正式立法。薪给报酬所得税和遗产税始终没有开征。

总的来说，从 1950 年到 1957 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工商税制，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，中国的工商税制共设九个税种，即工商统一税、工商所得税、盐税、屠





come Tax (stopped levying in 1959), Urban Realty Tax, Vehicle and Vessel Plate Usage Tax, Cultural Entertainment Tax (stopped levying in 1966) and Livestock Transaction Tax (no nationally unified legislation). Other taxes were Agriculture Tax, Animal Husbandry Tax, Deed Tax (suspended since mid 1950's), Customs Duty, Vessel Tonnage Tax.

In 1962, to support the improvement of the administration over the market, the Market Transaction Tax was adopted. It was suspended almost since 1966.

The main contents of the tax reform in 1973 were still simplifying the industrial and commercial tax system. By then, there were in China 7 types of taxes, i. e., Industrial and Commercial Tax (Salt Tax was integrated into this tax in name but levied in fact in line with the previous method), Industrial and Commercial Income Tax, Urban Realty Tax, Vehicle and Vessel Plate Usage Tax, Slaughter Tax, Industrial and Commercial Consolidated Tax and Market Transaction Tax. The state owned enterprises were only subject to one Industrial and Commercial Tax, the collective enterprises subject to Industrial and Commercial Income Tax and Industrial and Commercial Tax. The Urban Realty Tax, Vehicle and Vessel Plate Usage Tax and Slaughter Tax were levied only on individuals and minority units. The Industrial and Commercial Consolidated Tax was levied only on foreign investors. Other taxes were Agricultural Tax, animal Husbandry Tax, Deed Tax, Customs Duty and Vessel Tonnage Tax.

In summary, during the 20 years from 1958 to 1978, due to the left-wing guidelines and the influence of the former Soviet Union's economic theory and fiscal system, China's tax system construction had been disrupted. The reforms experienced had gone a one-sided road of simplification. At the same time, the tax organisations had been largely