

涉外经济 法律手册

(中英文对照)

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国务院研究室财金贸易研究司 编



HANDBOOK OF FOREIGN ECONOMIC LAW



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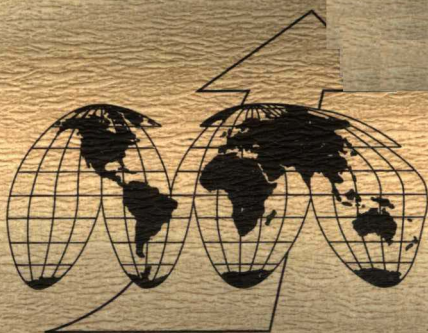
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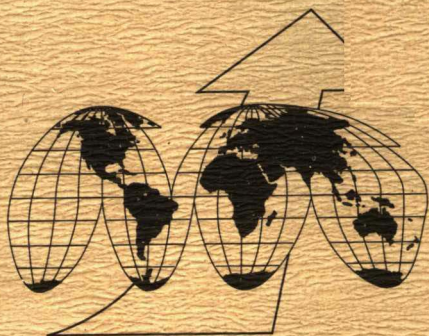
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编 辑 说 明

为了适应我国对外开放工作的开展和国内外各界人士全面、准确地了解我国涉外经济方面的法律规定的需要,我们编辑出版了这本《涉外经济法律手册》(中英文对照),奉献给广大读者。

本手册收集了建国以来至1997年2月,经全国人大或人大常委会、国务院及其有关部门公布或发布的现行有效的涉外经济方面的法律、法规和部门规章。本手册涉及对外贸易与对外经济技术合作、财政税收、金融、进出境管理、华侨和港澳台事务、经济特区和经济沿海开放区、与贸易有关的知识产权等九个类别,共100余件。本手册内容收集齐全,覆盖面广,实用性强。

本手册收入的法律法规中文本均取材于国家标准法律文本;英译文,一部分取材于公开出版的国家标准法律文本,一部分由编者组织有关部门和人员翻译,并组织专家审定。本手册收入的法律法规英文译本的用语,其含义如与中文本有出入,应以中文本为准。

本书法律法规的体例及有效性经由全国人大常委会法制工作委员会审定(不包括英文部分)。

本手册在编辑与翻译过程中,得到了国务院有关部门和其他有关方面给予的大力支持和协助,在此一并表示感谢。

限于编者水平,难免有误,敬希指正。

编者

1997年3月

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- 消费税若干具体问题的规定** (912)
- (1993 年 12 月 28 日国家税务总局发布)
- Provisions for Some Specific Questions on Consumption Tax** (918)
- (Promulgated by State Administration of Taxation on December 28, 1993)