

中英文对照本

涉外税务法规与实务 (上)

Laws and Practices on
Taxation of Foreign
Business in PRC

Volume One

中国税务出版社

中英文对照本

涉外税务法规与实务 (上)

**Laws and Practices
on Taxation of Foreign
Business in PRC**
Volume One

《涉外税务法规与实务》编写组

中国税务出版社

责任编辑:刘淑民 赵二冬
责任校对:于 玲 赵保国
技术设计:吴 非 刘 凌

图书在版编目(CIP)数据

涉外税务法规与实务:中英文对照/《涉外税务法规
与实务》编写组编. —北京:中国税务出版社,1998.5
ISBN 7—80117—188—8

I. 涉… II. 涉… III. 涉外税收—税收管理—
法规—中国—汉、英 IV. D922.22

中国版本图书馆 CIP 数据核字(98)第 00537 号

书 名	涉外税务法规与实务 Laws and Practices on Taxation of Foreign Business in PRC
编 者	《涉外税务法规与实务》编写组
出 版	中国税务出版社 CHINA TAXATION PRESS
地 址	(北京市宣武区槐柏树后街 21 号 邮编 100053)
经 销	全国各地新华书店
印 制	北京市京东印刷厂
开 本	787×1092 1/16
印 张	99
字 数	2661 千字
版 次	1998 年 7 月北京第一版
印 次	1998 年 7 月北京第一次印刷
书 号	ISBN 7—80117—188—8/F·146
定 价	540.00 元(上、下册)

前言

随着中国对外开放政策的实施及市场经济的确立,税收法制建设日趋完善。为有利于国际社会了解中国现行税收制度,帮助外商投资企业及外国企业管理者理解和掌握税收政策,为办理涉外税收事宜的税务师、会计师、律师、审计师及企业财会人员提供办税依据及参考,中国税务出版社组织编辑了《涉外税务法规与实务》(中英文对照)一书。该书中文部分由从事税收政策制定的政府官员、从事税收教学研究的专家学者、从事税收征管的工作人员共同承担编辑。该书的英文翻译由多位从事经贸及法律专业的英文专家完成。内容包括涉外税收涉及的16个税种、附加费及税收征管与税务代理。

《涉外税务法规与实务》一书是截至目前,包括涉外税收政策最新、最完整的一部中英文对照图书。

本书中文部分的编审由以下人员承担:

国家税务总局王紫阳、周怀世、佟国涛、沈甫明、朱海燕、王凯、梅红、翁笑天、张琴、梁伟、薛晓鹏、北京市国税局孙小平、王颖非、裴俊、王宝杰、陈柯、北京市地税局杨志强、王炜。

Preface

Following implementation of China's policy of opening to the outside world and establishing a market economy, the country's taxation system has been gradually perfected. In order to help the international community understand China's currently implemented taxation system, in order to help the managers of enterprises with foreign investment and foreign enterprises get a firm understanding of the taxation policies, in order to supply the basis and a reference for those who manage taxation matters relating to foreigners in taxation firms, accounting firms, law firms, auditing firms and for the accounting personnel in relevant enterprises, the China Taxation Publishing House compiled and edited "Regulations and Practices Concerning Taxation of Foreigners" (Chinese-English cross-referenced). Editing of the Chinese part of this book was jointly undertaken by Government officers engaged in formulating taxation policy, scholars engaged in taxation study and research and personnel engaged in taxation administration and collection work. The contents cover 20 kinds of taxes, surcharges, taxation collection, taxation administration and taxation agency concerning foreigners.

"Regulations and Practices Concerning Taxation of Foreigners" is up-to-date, includes the latest taxation policies relating to foreigners, and is the most complete Chinese-English cross-referenced book of its kind.

Editing and examination of the Chinese part of this book was undertaken by the following people:

Wang Ziyang, Zhou Huaishi, Tong Guotao, Shen Puming, Zhu Haiyan, Wang Kai, Mei Hong, Ong Xiaotian, Zhang Qin, Liang Wei and Xue Xiaopeng from the State Administration of Taxation; Sun Xiaoping, Wang Yingfei, Pei Jun, Wang Baojie and Chen Ke from the State Taxation Office Beijing Municipality; Yang Zheqiang and Wang Wei from the Beijing Municipality Local Taxation Office.

本书英文翻译由以下人员承担：

外企税由栾河、秦得春、岳冠华翻译，增值税由马继森翻译，个人所得税由王有茹、孙春华、朱彤翻译，其他税种由郭钦、赵晓冬、赵小华、赵新勇、赵保国、黄雪燕、陈宪斋、张小惠、刘学政、王若竹翻译。

加籍外教老师 Edward Leroy Fulmer、Heiko Bergson and Yuri Fulmer 担任英文部分的统稿，对外经济贸易大学林贵军教授、储祥银教授、单其昌教授、孙熙光教授，中国人民大学郭小惠副教授、刁克利博士，以及赵峰、蔡洪利承担全书英文稿审核。

国家税务总局许善达同志对全书的编辑提供了重要意见。

The following people undertook the English translation of this book:

Foreign Enterprise Taxation was translated by Luan He, Qin Dechun and Yue Guanghua, Value-Added Tax was translated by Ma Jisen, Individual Income Tax was translated by Wang Youru, Sun Chunhua and Zhu Tong, the other taxes were translated by Gua Qin, Zhao Xiaodong, Zhao Xiaohua, Zhao Xinyong, Zhao Baoguo, Huang Xueyan, Chen Xianzhai, Zhang Xiaohui, Liu Xuezheng and Wang Ruozhu.

Australian translator—editor Edward Leroy Fulmer and Canadians Heiko Bergson and Yuri Fulmer undertook the task of integrating the manuscripts and the final polishing and proof-reading of the English part; Professor Lin Guijun, Professor Chu Xiangyin, Professor Shan Qichang and Professor Sun Xiguang from the University of Foreign Economics and Trade, Associate Professor Guo Xiaohui, Doctor Diao Keli, Zhao Feng and Cai Hongli from China People's University undertook examination and approval of the English part.

The entire book owes much to the very important opinions and suggestions given by Mr. Xu Shanda from the State Administration of Taxation.

编辑说明

1. 本书分十六个部分介绍了当前我国涉外税收涉及的基本规定,包括:导读、外商投资企业和外国企业所得税、个人所得税、增值税、消费税、营业税、资源税、土地增值税、印花税、屠宰税、城市房地产税、车船使用牌照税、关税、其他税种、税收征管与税务稽查及税务代理制。

对每个税种均从概说、基本法规、综合规定类编、实务四个部分进行介绍。

2. 为使读者更清楚地了解各税种,在“综合规定类编”中,就纳税义务人、征税范围、计税依据、税率、应纳税额的计算、减免税规定、纳税申报等基本要素,依据基本法规及有关法规、规章文件进行了分类编辑。所有摘引的段落均注明了该文件的文件号,个别内容由编者根据有关规定整理而成,则注明“由编者整理”。

3. “综合规定类编”中所摘引文件出现“税法”、“暂行条例”、“实施细则”等字样,除特别说明外,均指该税种的“法”或“暂行条例”、“实施细则”。如:在个人所得税中,“税法”即指《中华人民共和国个人所得税法》,在增值税中,“暂行条例”、“实施细则”即指《中华人民共和国

Editor's Note

A. "Regulations and Practices Concerning Taxation of Foreigners" in 16 parts introduces basic regulations in use concerning taxation of foreigners, including: Preface, Income Tax for Enterprises with Foreign Investment and Foreign Enterprises, Individual Income Tax, Value — Added Tax (hereinafter referred to as VAT), Consumption Tax, Business Tax, Resource Tax, Land Appreciation Tax, Stamp Tax, The Slaughter Tax, Urban Real Estate Tax, Vehicle and Vessel Usage License Plate Tax, Customs Duty, Other Taxes, Taxation Agency System and Tax Collections Administration and Tax Investigations.

Each kind of tax is presented from four aspects — the General Concept, the Basic Regulations, the Regulations Classified According to Use, and Practical Examples.

B. To facilitate the understanding of the taxes, the Regulations Classified According to Use of each kind of tax are edited according to documents of the basic laws and regulations, the related rules and regulations by the basic elements: Taxpayers, Scope of Liability to Pay Tax, Basis of Tax Calculation, Rates of Tax, Calculation of Tax Liability, Tax Exemptions and Reductions, and Tax Return. The code numbers of all the documents are given at the end of each paragraph excerpted; a few contents are given by editors on the basis of sorting out the related rules and regulations and these are noted as "edited."

C. If "Tax Law," or "Provisional regulations," or "Detailed regulations on Implementation" are given for the documents excerpted in "Regulations Classified According to Use," they refer to the law, the provisional regulation, and the detailed regulations on implementation of the very kind of tax in question. For example, "Tax Law" in the Individual Income Tax refers to "The Law on Individual Income Tax of the People's Republic of China;" and "Provisional Regulations" and "Detailed Regulations on Implementation" in the Value Added

增值税暂行条例》、《中华人民共和国增值税暂行条例实施细则》。

4. 为保持某些政策的延续性,对个别已超过时效期的文件,本书仍做了收录,在执行中应以时间最近的文件为依据。

5. 本书所摘引的税法文件均以中国税务出版社出版的《中华人民共和国税法》(活页)中央卷,以及《中华人民共和国涉外税收法律法规汇编》为依据。读者可依据文件号从以上两书中查阅全文。

6. 本书的英文由译者依国际经贸、法律的英文惯例翻译,未经有权机构的审定,仅供需要用英文处理税收事宜的人士参考。

7. 在英文译文中涉及到的有关矿业、生化、农业等方面的生僻专业词汇,为避免产生歧义,只作义译,并在英文单词后用括号列出中文。例如:Single water—gas(单水煤气)。

8. 译文中的文件号均以汉语拼音表示。如财税字[1997]001号,以汉语拼音表示为:CAI SHUI ZI [001] 1997。全书正文中仅列明文件号,读者可在

Tax refer to "the Provisional Regulations on the Value Added Tax of the People's Republic of China" and "the Detailed Regulations on Implementation of the Value Added Tax of the People's Republic of China."

D. To keep the continuity of some policies, documents that have passed the prescription are also taken in this book, but when used in practice, the same documents of the latest date should be used as the basis.

E. All the taxation articles presented in "Regulations and Practices Concerning Taxation of Foreigners" are based on two books published by China Taxation Publishing House: "Taxation Law of the People's Republic of China" (working paper), Central Government volume; and "Compiled Taxation Laws and Regulations of the People's Republic of China, Concerning Foreigners." The full text of any of these documents are found in the two books and they can be consulted by the given document code numbers.

F. The English text of "Regulations and Practices Concerning Taxation of Foreigners" serves as a reference to people handling taxation matters in the English language in China. The translation from the Chinese original was done based on the English practices in international economy, trade and law, without being examined or finalized by authorized departments.

G. To avoid ambiguity, the uncommon special vocabularies concerning mining, bio—chemistry and agriculture found in the English text are only translated with the original given after in brackets, for example, Single water—gas (单水煤气)。

H. The code number of the documents are given in phoneticized Chinese in the English text. For example, 财税字[1997]001号 is in phoneticized Chinese as; CAI SHUI ZI [1997] 001. Only document numbers are listed in the text of this book, and names of documents can be found in the "Document Indices" at

书末的“文件索引”中查出文件名称。

the end of this book.

9. 对全书所有税法文件的翻译,当中文与对应英文产生歧义时,应以中文为准。

I. In case there is ambiguity with any of the English translation of the taxation law documents, the Chinese text should be taken as the standard.

《涉外税务法规与实务》编写组
"Laws and Practices on Taxation of Foreign Business in PRC"
Comparing Group

目 录

Catalogue

前言

Preface

编辑说明

Editor's Note

一 导读

1 Preface

基本要素

Basic Factors

税收分类

Classifying Tax Levies

有关涉外税收适用税种 的规定

Taxation Regulations Concerning Taxes Foreigners

二 外商投资企业和外国企 业所得税

2 Income Tax for Enterprises with Foreign Investment and Foreign Enterprises

外商投资企业和外国企 业所得税的概念

The Concept of Income Tax for Enterprises with Foreign Investment and Foreign Enterprises

基本法规

Basic Regulations

1. 中华人民共和国外 商投资企业和外国企业 所得税法

A. Income Tax Law of the People's Republic of China on Enterprises With Foreign Investment and Foreign Enterprises

2. 中华人民共和国外 商投资企业和外国企业 所得税法实施细则

B. Detailed Rules for the Implementation of the Income Tax Law of the People's Republic of China on Enterprises with Foreign Investment and Foreign Enterprises

综合规定类编

Regulations Classified According to Use

1. 纳税义务人和征税 对象

1. Taxpayers and Tax Levy Objects

2. 纳税义务范围

2. Scope of Tax Paying Obligations

3. 应纳税所得额

3. Taxable Income

4. 资产的税务处理

4. Tax Treatment of Assets

5. 关联企业业务往来

5. Business Dealings between Associated Enterprises

6. 应纳税额的计算

6. Calculation of Tax Liability

7. 预提所得税

7. Withholding Income Tax

8. 税收优惠

8. Tax Incentives

9. 征收管理

9. Tax Administration and Collection

10. 有关《中华人民共和国外商投资企业和外国企业所得税法》公布实施后的衔接问题	328	10. Concerning some related questions after announcing the implementation of "Income Tax Law of the People's Republic of China on Enterprises with Foreign Investment and Foreign Enterprises"	
11. 纳税申报	346	11. The Tax Return	
实务	364		<i>Practicalities</i>
三 个人所得税	373	3 Individual Income Tax	
个人所得税的概念	373	<i>The Concept of Individual Income Tax</i>	
基本法规	375	<i>Basic Laws and Regulations</i>	
1. 中华人民共和国个人所得税法	375	A. Individual Income Tax Law of the People's Republic of China	
2. 中华人民共和国个人所得税法实施条例	383	B. Detailed Rules for Implementation of the Individual Income Tax Law of the People's Republic of China	
综合规定类编	396	<i>Regulations Classified According to Use</i>	
1. 纳税义务人及征税范围	396	1. The Taxpayers and The Scope of the Levy	
2. 征税对象	406	2. The Tax Object	
3. 计税依据	413	3. The Basis of Tax Calculations	
1. 税率	426	4. Rates of Tax	
5. 应纳税额计算	427	5. Calculation of Amount of Tax Liability	
6. 减免税	440	6. Tax Exemptions and Reductions	
7. 纳税征收管理	450	7. Administration of Tax Payment Collections	
8. 司法保卫	462	8. Judicial Safeguards	
9. 纳税申报	464	9. The Tax Return	
实务	492		<i>Practicalities</i>
四 增值税	517	4 Value-Added Tax (hereinafter referred to as VAT)	
增值税的概念	517	<i>The Concept of Value-Added Tax</i>	
基本规定	518	<i>Basic Regulations</i>	
1. 中华人民共和国增值税暂行条例	518	A. Provisional Regulations of the People's Republic of China on Value-Added Tax	
2. 中华人民共和国增值税暂行条例实施细则	527	B. Detailed Rules for the Implementation of the Provisional Regulations of the People's Republic of China on Value-Added Tax	
综合规定类编	540	<i>Regulations Classified According to Use</i>	
1. 纳税义务人	540	1. The Taxpayers	

2. 增值税税率	542	2. Rate of VAT
3. 增值税的征收率	553	3. VAT Levy Rates
4. 增值税的征税范围	556	4. Scope of the VAT Tax Levy
5. 计税依据	569	5. Basis of Tax Calculations
6. 应纳税额计算	574	6. Calculation of Tax Liability
7. 增值税的减税、免税	581	7. VAT Reductions and Exemptions
8. 出口货物退(免)税 管理办法	602	8. Management of Tax Reimbursement (Exemption) on Exported Goods
9. 增值税纳税地点	629	9. Locations for Payments of VAT
10. 增值税纳税义务发 生时间	631	10. Time at Which Liability to VAT Arises
11. 增值税纳税期限	633	11. Time Limits for Payment of VAT
12. 增值税纳税申报 实务	634 657	12. VAT Return <i>Practicalities</i>
五 消费税	693	5 Consumption Tax
消费税的概念	693	<i>The Concept of Consumption Tax</i>
基本法规	694	<i>Basic Laws and Regulations</i>
1. 中华人民共和国消 费税暂行条例	694	A. Provisional Regulations of the People's Republic of China on Consumption Tax
2. 中华人民共和国消 费税暂行条例实施细则	700	B. Detailed Rules for Implementation of the Provisional Regulations of the People's Republic of China on Consumption Tax
综合规定类编	708	<i>Regulations Classified According to Use</i>
1. 纳税义务人	708	1. The Taxpayers
2. 税目、税率	710	2. Taxable Items and Tax Rates
3. 征税范围	712	3. Scope of the Tax Levy
4. 纳税环节	734	4. Tax Payment Links
5. 计税依据	737	5. The Basis of Tax Calculations
6. 减免税	748	6. Tax Reductions and Exemptions
7. 纳税义务发生时间	749	7. Time When Tax Liability Arises
8. 纳税地点	750	8. Locations for Payment of Tax
9. 纳税期限	752	9. Time Limits for Payment of Tax
10. 纳税申报	753	10. The Tax Return
实务	760	<i>Practicalities</i>

目 录

Catalogue

六 营业税	779
营业税的概念	779
基本法规	780
1. 中华人民共和国营业税暂行条例	780
2. 中华人民共和国营业税暂行条例实施细则	786
综合规定类编	797
1. 纳税义务人	797
2. 扣缴义务人	799
3. 税目税率	803
4. 应税劳务和应税行为的规定	808
5. 计税依据	846
6. 营业税起征点	856
7. 应纳税额计算	856
8. 减免税	857
9. 纳税地点	863
10. 纳税义务发生时间	864
11. 纳税期限	865
12. 纳税申报	865
实务	872
 七 资源税	 877
资源税的概念	877
基本法规	878
1. 中华人民共和国资源税暂行条例	878
2. 中华人民共和国资源税暂行条例实施细则	882
综合规定类编	886
1. 纳税义务人	886
2. 扣缴义务人	887

6 Business Tax
<i>The Concept of Business Tax</i>
<i>Basic Laws and Regulations</i>
A. Provisional Regulations of the People's Republic of China on Business Tax
B. Detailed Rules for the Implementation of the Provisional Regulations of the People's Republic of China on Business Tax
<i>Regulations Classified According to Use</i>
1. The Taxpayers
2. The Withholding Agents
3. Taxable Items and Tax Rates
4. Provisions on Taxable Services and Taxable Activity
5. The Basis of Tax Calculation
6. Business Tax Minimum Thresholds
7. Calculating the Amount of Tax Payable
8. Tax Reductions and Exemptions
9. Locations for Payment of Tax
10. Time When Tax Liability Arises
11. Time Limits for Payment of Tax
12. The Tax Return
<i>Practicalities</i>
 7 Resource Tax
<i>The Concept of Resource Tax</i>
<i>Basic Laws and Regulations</i>
A. Provisional Regulations of the People's Republic of China on Resource Tax
B. Detailed Rules for the Implementation of the Provisional Regulations of the People's Republic of China on Resource Tax
<i>Regulations Classified According to Use</i>
1. The Taxpayers
2. The Withholding Agents

3. 征税范围	888	3. Scope of the Tax Levy
4. 税目、税额	889	4. Taxable Items and Tax Rates
5. 征收范围	889	5. Scope of the Levy
6. 计税依据	892	6. Basis of Tax Calculation
7. 纳税义务发生时间	894	7. Time When Tax Liability Arises
8. 纳税地点	895	8. Locations for Payment of Tax
9. 纳税环节	896	9. Tax Payment Links
10. 纳税期限	897	10. Tax Payment Time Limits
11. 减免税	897	11. Tax Exemptions and Reductions
12. 纳税申报	898	12. The Tax Return
实务	905	<i>Practicalities</i>
八 土地增值税	911	8 Land Appreciation Tax
土地增值税的概念	911	<i>The Concept of Land Appreciation Tax</i>
基本法规	911	<i>Basic Laws and Regulations</i>
1. 中华人民共和国土地增	911	A. Provisional Regulations of the People's
值税暂行条例		Republic of China on Land Appreciation Tax
2. 中华人民共和国土地增	914	B. Detailed Rules for Implementation of
值税暂行条例实施细则		Provisional Regulations on Land Appreciation
		Tax of the People's Republic of China
		<i>Regulations Classified According to Use</i>
综合规定类编	924	1. The Taxpayers
1. 纳税义务人	924	2. Tax Rates
2. 税率	926	3. The Basis of Tax Calculations
3. 计税依据	927	4. Calculation of the Amount of Tax Liability
4. 应纳税额的计算	936	5. Tax Reductions and Exemptions
5. 减免税	937	6. Administration and Penalties
6. 管理、处罚	941	7. Locations for Payment of Tax
7. 纳税地点	942	8. Time Limits for Payment of Tax
8. 纳税期限	943	9. The Tax Return
9. 纳税申报	945	<i>Practicalities</i>
实务	954	
九 印花税	959	9 Stamp Tax
印花税的概念	959	<i>The Concept of Stamp Tax</i>
基本法规	959	<i>Basic Laws and Regulations</i>
1. 中华人民共和国印花税	959	A. Provisional Regulations of the People's
暂行条例		Republic of China on Stamp Tax

2. 中华人民共和国印花税暂行条例施行细则	964
-----------------------	-----

综合规定类编	974
1. 纳税义务人	974
2. 征税范围	975
3. 税率	981
4. 计税依据	983
5. 减免税	984
6. 纳税方法	986
7. 征收管理	990
8. 纳税申报	995
实务	1000

十 屠宰税	1003
屠宰税的概念	1003
基本法规	1003
1. 屠宰税暂行条例	1003
综合规定类编	1006
1. 纳税人	1006
2. 征税范围	1006
3. 税率	1007
4. 减免税	1008
5. 纳税地点	1008
6. 管理	1009
7. 纳税申报	1011

十一 城市房地产税	1015
城市房地产税的概念	1015
基本法规	1015
1. 城市房地产税暂行条例	1015
综合规定类编	1021
1. 纳税人	1021
2. 征税范围	1022
3. 税率	1022
4. 计税依据	1024
5. 减、免税	1025
6. 管理	1027

B. Detailed Rules for Implementation of Provisional Regulations of the People's Republic of China on Stamp Tax
Regulations Classified According to Use

1. The Taxpayers
2. Scope of the Tax Levy
3. Tax Rates
4. The Basis of Tax Calculations
5. Tax Reductions and Exemptions
6. Tax Payment Methods
7. Collection Administration
8. The Tax Return
Practicalities

10 The Slaughter Tax
The Concept of Slaughter Tax
Basic Laws and Regulations
A. Provisional Regulations on Slaughter Tax
Regulations Classified According to Use
1. The Taxpayers
2. Scope of the Tax Levy
3. Tax Rates
4. Tax Reductions and Exemptions
5. Locations for Payment of Tax
6. Administration
7. The Tax Return

11 Urban Real Estate Tax
The Concept of Urban Real Estate Tax
Basic Laws and Regulations
A. Provisional Regulations on Urban Real Estate Tax
Regulations Classified According to Use
1. The Taxpayers
2. Scope of the Tax Levy
3. Tax Rates
4. The Basis of Tax Calculation
5. Tax Reductions and Exemptions
6. Administration

7. 纳税申报	1029	7. The Tax Return
实务	1031	<i>Practicalities</i>
十二 车船使用牌照税	1033	12 Vehicle and Vessel Usage License Plate Tax
车船使用牌照税的概念	1033	<i>The Concept of Vehicle and Vessel Usage License Plate Tax</i>
基本法规	1033	<i>Basic Laws and Regulations</i>
1. 车船使用牌照税暂行条例	1033	A. Provisional Regulations on the Vehicle and Vessel Usage License Plate Tax
综合规定类编	1039	<i>Regulations Classified According to Use</i>
1. 纳税人	1039	1. The Taxpayers
2. 范围	1039	2. Scope of the Tax
3. 税额	1040	3. Amount of Tax
4. 纳税地点	1041	4. Locations for Payment of Tax
5. 减免	1042	5. The Reductions and Exemptions
6. 时间	1044	6. Time Limits for Payment of Tax
7. 管理	1044	7. Administration
实务	1048	<i>Practicalities</i>
十三 关税	1049	13 Customs Duty
1. 基本规定	1049	1. <i>Basic Regulations</i>
1.1 中华人民共和国进出口关税条例	1049	1.1 Regulations on Import and Export Tariff of the People's Republic of China
1.2 中华人民共和国海关法行政处罚实施细则	1061	1.2 Regulations for Implementing Administrative Penalties Under the Customs Law of the People's Republic of China
1.3 中华人民共和国海关稽查暂行规定	1073	1.3 Provisional Regulations of the People's Republic of China on Customs Investigations
1.4 中华人民共和国海关总署公告	1077	1.4 Public Announcement of the Customs General Administration of the People's Republic of China

1.5 中华人民共和国海关总署、国家经委、经贸部关于国家限制进口机电产品进口零件、部件、构成整机主要特征的确定原则和审批、征税的试行规定	1079	1.5 The People's Republic of China Customs General Administration, State Economic Committee and the Ministry of Foreign Trade and Economic Cooperation, concerning the principles for determining the major characteristics of imported parts, components and completely assembled machines in the State's limiting of the import of mechanical and electrical products, and trial regulations for examination, approval and tax collection
1.6 中华人民共和国海关总署关于进口录音、录像制品的版权费等如何征税问题的通知	1083	1.6 Circular of the Customs General Administration of the People's Republic of China on Taxation of Copyright Fees for Imported Audio and Video Recorded Works
1.7 中华人民共和国海关对进出口货物实施化验鉴定的规定	1084	1.7 Regulations of the People's Republic of China Customs on Implementation of Laboratory Testing and Identification of Import and Export Goods
1.8 中华人民共和国海关关于进口货物原产地的暂行规定	1087	1.8 Provisional Regulations of Customs of the People's Republic of China on the Origin of Imported Goods
2. 计税依据	1089	2. The Basis of Tax Calculations
2.1 中华人民共和国海关审定进出口货物完税价格办法	1089	2.1 Customs Regulations of the People's Republic of China of the Determination of the Dutiable Value for Imported or Exported Goods
2.2 中华人民共和国海关对出口商品审价暂行办法	1098	2.2 Provisional Methods of Examining the Price of Imported and Exported Commodities of the People's Republic of China
2.3 中华人民共和国海关总署关于以中性包装形式进口货物用普通税率的公告	1101	2.3 Announcement by the Customs General Administration of the People's Republic of China on the Use of Normal Tax Rates on Imported Goods Using Neutral Style Packaging Format
2.4 中华人民共和国海关总署关于补税和退税所适用的税率的规定	1102	2.4 Regulations of the Customs General Administration of the People's Republic of China on Applicable Tax Rates for Payment of Overdue Tax and Tax Reimbursements

2.5 中华人民共和国海关进出口关税税款计算方法	1104	2.5 Methods for Calculating Customs Import Export Duty on Imports and Exports of the People's Republic of China
2.6 财政部 国家税务总局关于出口货物税收若干问题的补充通知	1109	2.6 Supplementary Announcement of the Ministry of Finance and State Administration of Taxation Concerning a Number of Questions on Tax Receipts for Imported Goods
十四 其他税种	1125	14 Other Taxes
1. 城镇土地使用税	1125	1. Urban and Township Land Use Tax
2. 固定资产投资方向调节税	1128	2. Fixed Assets Investment Orientation Regulation Tax
3. 教育费附加	1165	3. Educational Fee Supplement
4. 海洋石油资源矿区使用费	1170	4. Mining Area Usage Fees for Exploitation of Offshore Oil Resources
5. 城市维护建设税	1174	5. City Maintenance and Construction Tax
6. 契稅	1176	6. Contract Tax
十五 税收征管与税务稽查	1181	15 Tax Collections Administration and Tax Investigations
1. 基本法规	1181	1. Basic Laws and Regulations
1.1 中华人民共和国税收征收管理法	1181	1.1 The Law of the People's Republic of China on the Administration of Tax Collection
1.2 中华人民共和国税收征收管理法实施细则	1202	1.2 Detailed Rules for the Implementation of the Law of the People's Republic of China on the Administration of Tax Collection
1.3 全国人民代表大会常务委员会关于惩治偷税抗税犯罪的补充规定	1224	1.3 Supplementary Regulation of The Standing Committee of the National People's Congress concerning penalties for the crimes of tax evasion and tax resistance
1.4 中华人民共和国刑法(节选)	1227	1.4 Criminal Law of the People's Republic of China (Selections)
2. 税收征管	1233	2. Tax Collection and Administration
2.1 国家税务总局关于下发《贯彻实施税收征管法及其实施细则若干问题的规定》的通知	1233	2.1 Circular of the State Administration of Taxation Concerning the issuing of "Regulations on a Number of Questions on Implementation of the Law on the Administration of Tax Collection and Detailed Rules for its Implementation"