

中华人民共和国

个人所得税法

INDIVIDUAL INCOME TAX LAW OF THE
PEOPLE'S REPUBLIC OF CHINA

中華人民共和國

個人所得稅法

中国财政经济出版社

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全国人民代表大会常务委员会委员长令

第十一号

中华人民共和国第五届全国人民代表大会第三次会议于一九八〇年九月十日通过了《中华人民共和国个人所得税法》，现予公布施行。

中华人民共和国全国人民
代表大会常务委员会委员长

叶 剑 英

一九八〇年九月十日

(Unofficial Translation)

**Decree of the Chairman of the Standing
Committee of the National People's Congress
of the People's Republic of China**

Number 11

Individual Income Tax Law of the People's Republic of China adopted on September 10, 1980, at the Third Session of the Fifth National People's Congress is effective as from today.

Ye Jianying
Chairman of the Standing Committee
of the National People's Congress
10th September 1980

(本訳文は非公式文書)

全国人民代表大会常務委員会委員長令

第十一号

中華人民共和国第五期全国人民代表大会第三回会議，一九八〇年九月十日において，中華人民共和国個人所得税法を議決され，ここに公布して施行する。

中華人民共和国全国人民
代表大会常務委員会委員長 葉劍英

一九八〇年九月十日

中华人民共和国个人所得税法

第一条 在中华人民共和国境内居住满一年的个人，从中国境内和境外取得的所得，都按照本法的规定缴纳个人所得税。

不在中华人民共和国境内居住或者居住不满一年的个人，只就从中国境内取得的所得，缴纳个人所得税。

第二条 下列各项所得，应纳个人所得税：

一、工资、薪金所得；

二、劳务报酬所得；

三、特许权使用费所得；

四、利息、股息、红利所得；

五、财产租赁所得；

六、经中华人民共和国财政部确定征税的其它所得。

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、劳务报酬所得，特许权使用费所得，利息、股息、红利所得，财产租赁所得和其它所得，适用比例税率，税率为百分之二十。

第 四 条 下列各项所得，免纳个人所得税：

一、科学、技术、文化成果奖金；

二、在中华人民共和国的国家银行和信用合作社储蓄存款的利息；

三、福利费、抚恤金、救济金；

四、保险赔款；

五、军队干部和战士的转业费、复员费；

六、干部、职工的退職费、退休费；

七、各国政府驻华使馆、领事馆的外交官员薪金所得；

八、中国政府参加的国际公约、签订的协议中规定免税的所得；

九、经中华人民共和国财政部批准免税的所得。

第 五 条 各项应纳税所得额的计算：

一、工资、薪金所得，按每月收入减除费用八百元，就超过八百元的部分纳税。

二、劳务报酬所得、特许权使用费所得、财产租赁所得，每次收入不满四千元的，减除费用八百元；四千元以上的，减除百分之二十的费用，然后就其余额纳税。

三、利息、股息、红利所得和其它所得，按每次收入额纳税。

第六条 个人所得税，以所得人为纳税义务人，以支付所得的单位为扣缴义务人。没有扣缴义务人的，由纳税义务人自行申报纳税。

第七条 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，都应当在次月七日内缴入国库，并向税务机关报送纳税申报表。

从中国境外取得所得的纳税义务人，应当在年度终了后三十日内，将应纳的税款缴入国库，并向税务机关报送纳税申报表。

第八条 各项所得的计算，以人民币为单位。所得为外国货币的，按照中华人民共和国国家外汇管理总局公布的外汇牌价折合成人民币缴纳税款。

第九条 税务机关对纳税情况有权进行检查，

扣缴义务人和自行申报纳税人必须据实报告，并提供有关资料，不得拒绝或者隐瞒。

第十条 对扣缴义务人按照所扣缴的税款，付给百分之一的手续费。

第十一条 扣缴义务人和自行申报纳税人，必须按照规定的期限，缴纳税款。逾期不缴的，税务机关除限期缴纳税款外，从滞纳之日起，按日加收滞纳税款万分之五的滞纳金。

第十二条 扣缴义务人和自行申报纳税人，违反本法第九条规定的，税务机关可以酌情处以罚金。

匿报所得额，偷税、抗税的，税务机关除追缴税款外，可以根据情节轻重，处以应补税款五倍以下的罚款；情节严重的，由当地人民法院依法处理。

第十三条 扣缴义务人和自行申报纳税人同税务机关在纳税问题上发生争议时，必须先按照规定纳税，然后再向上级税务机关申请复议。如果不服复议后的决定，可以向当地人民法院提起诉讼。

第十四条 本法的施行细则，由中华人民共和国财政部制定。

第十五条 本法自公布之日起施行。

个人所得税税率表
(工资、薪金所得适用)

级数	级距	税率 %
1	全月收入额在800元以下的	免
2	全月收入额801元至1,500元的部分	5
3	全月收入额1,501元至3,000元的部分	10
4	全月收入额3,001元至6,000元的部分	20
5	全月收入额6,001元至9,000元的部分	30
6	全月收入额9,001元至12,000元的部分	40
7	全月收入额12,001元以上的部分	45

(Unofficial Translation)

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

Article 1. An individual income tax shall be levied in accordance with the provisions of this Law on the incomes gained within or outside China by any individual residing for one year or more in the People's Republic of China.

For individuals not residing in the People's Republic of China or individuals residing in China less than one year, individual income tax shall be levied only on that income gained within China.

Article 2. Individual income tax shall be levied on the following categories of income:

1. Wages and salaries;
2. Remuneration for personal services;
3. Royalties;
4. Interest, dividends and bonuses;
5. Income from lease of property; and
6. Other kinds of income specified as taxable by the Ministry of Finance of the People's Republic of China.

Article 3. Individual income tax rates:

1. Income from wages and salaries in excess of specific amounts shall be taxed at progressive rates ranging from 5 per cent to 45 per cent (see appended tax rate table).

2. Income from remuneration for personal services, royalties, interest, dividends, bonuses and lease of property, and other kinds of income shall be taxed at a flat rate of 20%.

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

1. Prizes and awards for scientific, technological or cultural achievements;
2. Interest on savings deposits in the state banks and credit co-operatives of the People's Republic of China;
3. Welfare benefits, survivors' pensions and relief payments;
4. Insurance indemnities;
5. Military severance pay, decommission or demobilization pay for cadres and fighters of the armed forces;
6. Severance pay or retirement pay for cadres, staff members and workers;
7. Salaries of diplomatic officials of foreign embassies and consulates in China;
8. Tax-free incomes as stipulated in international conventions to which China is a party or as stipulated in agreements China has signed;
9. Incomes approved as tax-free by the Ministry of Finance of the People's Republic of China.

Article 5. The amount of taxable income shall be computed as follows:

1. For income from wages or salaries, a monthly deduction of 800 yuan shall be allowed; that part in excess of 800 yuan shall be taxed.

2. For income from remuneration for personal services, royalties or lease of property, a deduction of 800 yuan shall be allowed for expenses if the amount in a single payment is less than 4,000 yuan; for single payments in excess of 4,000 yuan a deduction of 20% shall be allowed. The balance remaining after deduction shall be taxed.
3. Interest, dividends, bonuses or other kinds of income shall be taxed on the full amount received in each payment.

Article 6. For individual income tax, the income earner shall be the taxpayer and the paying unit shall be the withholding agent. Taxpayers not covered by withholding are required personally to file declarations of their income and pay tax themselves.

Article 7. Taxes withheld each month by a withholding agent and those to be paid each month by taxpayers filing personal returns shall be turned in to the state treasury and the tax return submitted to the tax authorities within the first seven days of the following month.

Any taxpayer who earns income outside China shall pay the tax due to the state treasury and submit a tax return to the tax authorities within 30 days of the end of each year.

Article 8. All incomes shall be computed in terms of Renminbi (RMB). Income in foreign currency shall be assessed according to the exchange rate quoted by the State General Administration of Exchange Control of the People's Republic of China, and shall be taxed in Renminbi.

Article 9. The tax authorities have the right to conduct investigations concerning the payment of tax. Withholding agents and taxpayers filing personal returns must

report according to the facts and provide all relevant information and shall not refuse or conceal the facts.

Article 10. A commission of 1% of the tax amount withheld shall be paid to the withholding agents.

Article 11. A withholding agent or a taxpayer filing personal returns must pay the tax due within the prescribed time limits. In case of failure to pay within the prescribed time limits, the appropriate tax authorities, in addition to setting a new time limit for tax payment, shall surcharge overdue payments at one half of one per cent of the overdue tax for every day in arrears, starting from the first day of default.

Article 12. The tax authorities may, acting at their discretion, impose a penalty on a withholding agent or on a taxpayer filing personal returns who has violated the provisions of Article 9 of this Law.

In dealing with those who have concealed income or evaded or refused to pay tax, the tax authorities may, in addition to pursuing the tax, impose a penalty not more than five times the amount of tax underpaid or not paid, according to the seriousness of the offence. Cases of gross violation shall be handled by the local people's courts according to law.

Article 13. In case of disputes with the tax authorities on the payment of taxes, the withholding agent or taxpayer filing personal returns must pay taxes according to the relevant regulations first before applying to higher tax authorities for reconsideration. If they do not accept the decisions made after such reconsideration, they can bring the matter before the local people's courts.

Article 14. Detailed rules and regulations for the im-

plementation of this Law shall be formulated by the Ministry of Finance of the People's Republic of China.

Article 15. This Law shall come into force from the date of promulgation.

Individual Income Tax Rates

(Applicable to wages and salaries)

Grade	Range of Income	Tax Rate (%)
1	Monthly income of 800 yuan and less	Exempt
2	That part of monthly income from 801 yuan to 1,500 yuan	5
3	That part of monthly income from 1,501 yuan to 3,000 yuan	10
4	That part of monthly income from 3,001 yuan to 6,000 yuan	20
5	That part of monthly income from 6,001 yuan to 9,000 yuan	30
6	That part of monthly income from 9,001 yuan to 12,000 yuan	40
7	That part of monthly income above 12,001 yuan	45