

# ACCA



## PAPER F6

### 税务（中国）

**TAXATION FA2009  
(CHINESE)**

BPP Learning Media 著

**FOR EXAMS IN 2010**

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## PAPER F6

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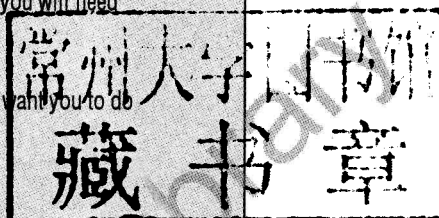
### 税务（中国）

### TAXATION (CHINESE)

BPP Learning Media 著

#### In this edition approved by ACCA

- We discuss the **best strategies** for studying for ACCA exams
- We **highlight** the **most important elements** in the syllabus and the **key skills** you will need
- We **signpost** how each chapter links to the syllabus and the study guide
- We **provide** lots of **exam focus points** demonstrating what the examiner will want you to do
- We **emphasise** **key points** in regular **fast forward** summaries
- We **test your knowledge** of what you've studied in **quick quizzes**
- We **examine your understanding** in our **exam question bank**
- We **reference** all the **important topics** in our **full index**



FOR EXAMS IN JUNE AND DECEMBER 2010



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**F6 税务 (中国) F6 Taxation(Chinese)**

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BPP Learning Media 作为一家职业考试资料的出版商，在市场上一直独占鳌头。从 1977 年开始，我们就出版了很多高质量关于会计、营销和金融服务资格方面的产品。BPP 是全球 150 多个国家的学生、培训提供商、公司和专业机构的最佳选择。

BPP Learning Media 是 ACCA 的官方出版社。这项与 ACCA 的伙伴关系确保了，在出卷考官的审订下，我们的教材正确的程度上涵盖了考纲并且符合了考试的要求。这项合作也允许我们在练习册内发布新近的考卷内容，包括考官的答案与评分。您可以信赖 BPP Learning Media 的产品，它们包含最新信息且关注重点，传递给您来自 BPP 作者和讲师们的专业知识和丰富经验。

除了 ACCA 系列外，BPP Learning Media 的课本和资料还涉及课程：

- 清算会计
- 商业税收和税收管理
- 金融营销和市场调查
- 银行业 IT
- 金融英语

## F6 中国（课本）简介

本课本向学员传授与税法系统相关的适用于公司或个人的知识和技能。我们的课本设计专注于大纲中最重要的方面，包括：

- 税法概论
- 消费税
- 营业税
- 关税
- 增值税介绍
- 税收激励

我们的课本经由考官审核，恰到好处地涵盖整个大纲内容，不会超出也不会低于你需要掌握的知识水平。考虑到计算是本课程最重要的方面，所以课本中含有大量的实例和习题。题库和答案库中包括许多达到试题级别的题目，从而让你熟悉正式考试的题型。课本最后还有一套完整的 F6 测验卷。

## BPP 授权华中科技大学出版社在中国发行的 ACCA 课本:

### 基础阶段课程

#### Knowledge Module

##### 知识课程

F1 Accountant in Business

F1 会计师与企业

F2 Management Accounting

F2 管理会计

F3 Financial Accounting (INT)

F3 财务会计 (国际版)

#### Skills Module

##### 技能课程

F4 Corporate and Business Law (UK)

F4 公司法与商法 (英国)

F4 Corporate and Business Law (Chinese)

F4 公司法与商法 (中国)

F5 Performance Management

F5 业绩管理

F6 Taxation (UK)

F6 税务 (英国)

F6 Taxation (Chinese)

F6 税务 (中国)

F7 Financial Reporting (INT)

F7 财务报告 (国际版)

F8 Audit and Assurance (INT)

F8 审计与认证业务 (国际版)

F9 Financial Management

F9 财务管理

### 专业阶段课程

#### Essentials Module

##### 核心课程

P1 Professional Accountant

P1 专业会计师

P2 Corporate Reporting (INT)

P2 公司报告 (国际版)

P3 Business Analysis

P3 商务分析

#### Options Module

##### 选修课程

P4 Advanced Financial Management

P4 高级财务管理

P5 Advanced Performance Management

P5 高级业绩管理

P6 Advanced Taxation (UK)

P6 高级税务 (英国)

P6 Advanced Taxation (Chinese)

P6 高级税务 (中国)

P7 Advanced Audit and Assurance (INT)

P7 高级审计与认证业务 (国际版)

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# How the BPP Learning Media ACCA-approved Study Text can help you pass

## Tackling studying

Studying can be a daunting prospect, particularly when you have lots of other commitments. The **different features** of the text, the **purposes** of which are explained fully on the **Chapter features** page, will help you whilst studying and improve your chances of **exam success**.

## Developing exam awareness

Our Texts are completely **focused** on helping you pass your exam.

Our advice on **Studying F6** outlines the **content** of the paper, the **necessary skills** the examiner expects you to demonstrate.

**Exam focus points** are included within the chapters to highlight when and how specific topics were examined, or how they might be examined in the future.

## Using the Syllabus and Study Guide

You can find the syllabus, Study Guide and other useful resources for F6 on the ACCA web site:

[www.accaglobal.com/students/study\\_exams/qualifications/acca\\_choose/acca/professional/afm/](http://www.accaglobal.com/students/study_exams/qualifications/acca_choose/acca/professional/afm/)

The Study Text covers **all aspects** of the syllabus to ensure you are as fully prepared for the exam as possible.

## Testing what you can do

Testing yourself helps you develop the skills you need to pass the exam and also confirms that you can recall what you have learnt.

We include **Questions** – lots of them – both within chapters and in the **Exam Question Bank**, as well as **Quick Quizzes** at the end of each chapter to test your knowledge of the chapter content.

# Chapter features

Each chapter contains a number of helpful features to guide you through each topic.

## Topic list

Topic list	Syllabus reference

Tells you what you will be studying in this chapter and the relevant section numbers, together the ACCA syllabus references.

## Introduction

Puts the chapter content in the context of the syllabus as a whole.

## Study Guide

Links the chapter content with ACCA guidance.

## Exam Guide

Highlights how examinable the chapter content is likely to be and the ways in which it could be examined.

FAST FORWARD

Summarises the content of main chapter headings, allowing you to preview and review each section easily.

## Examples

Demonstrates how to apply key knowledge and techniques.

## Key terms

Definitions of important concepts that can often earn you easy marks in exams.

## Exam focus points

Tell you when and how specific topics were examined, or how they may be examined in the future.



Question

Give you essential practice of techniques covered in the chapter.

## Chapter Roundup

A full list summarising chapter content, providing an easy source of review.

## Quick Quiz

A quick test of your knowledge of the main topics in the chapter.

## Exam Question Bank

Found at the back of the Study Text with more comprehensive chapter questions. Cross referenced for easy navigation.



# Studying F6 (Chinese)

As the name suggests, this paper examines the basic principles of taxation in China. This is a very important area for certified accountants as many areas of practice involve a consideration of taxation issues. It also provides a foundation for P6: Advanced Taxation (Chinese) which will be chosen by those who work in a tax environment.

## 1 What F6 (Chinese) is about

### The Chinese tax system

The syllabus introduces the rationale behind – and the functions of – the tax system.

### The taxes

It then covers the **main Chinese taxes** which apply to individuals and businesses.

Income tax and enterprise income tax cover the widest areas of the syllabus. Value added tax is likely to be covered in one of these questions, in which case at least 10 of the 55 marks (available for the first two questions) will be awarded for VAT, although it is possible that a separate question on VAT will be included instead.

You will be expected to have a detailed knowledge of these taxes, but **no previous knowledge is assumed**. You should study the basics carefully and **learn the proforma computations**. It then becomes straightforward to complete these by slotting in figures from your detailed workings.

As well as being able to calculate tax liabilities you will be expected to explain the basis of the calculations and how a taxpayer can minimise or defer tax liabilities

### Compliance

The final part of the syllabus covers the **compliance obligations** of the taxpayer. Although not a major part of the syllabus it is likely to form an element in one or more questions in the exam. A knowledge of tax is incomplete without an understanding of how the tax is collected.

## 2 What skills are required?

- Be able to **integrate** knowledge and understanding from across the syllabus to enable you to complete detailed computations of tax liabilities.
- Be able to **explain** the underlying principles of taxation by providing a simple summary of the rules and how they apply to the particular situation.
- Be able to **apply** tax planning techniques by identifying available options and testing them to see which has the greater effect on tax liabilities.

## 3 How to improve your chances of passing

Study the **entire** syllabus – all the questions in the exam are **compulsory**. This gives the examiner the opportunity to test all major areas of the syllabus on every paper.

**Practise** as many questions as you can under **timed conditions** – this is the best way of developing good exam technique. Make use of the **Question Bank** at the back of this Text.

**Answer selectively** – the examiner will expect you to consider carefully what is relevant and significant enough to include in your answer. Don't include unnecessary information.

Present your answers in a **professional** manner – use subheadings and leave spaces between paragraphs, make sure that your numerical workings are clearly set out. Even if you make a mistake in your calculations, you will still gain marks if you show that you understand the principles involved.

**Answer all parts** of the question – leaving out a five mark part may be the difference between a pass and a fail.

## The exam paper

The syllabus is assessed by a three-hour paper-based examination. There is also 15 minutes reading and planning time, during which you may only annotate your question paper.

The paper will be predominantly computational and will have five questions, all of which will be compulsory.

- Question one will be for 35 marks and will focus on income tax on either domestic corporate enterprises or foreign investment enterprises.
- Question two will be for 20 marks and will focus on income tax for individuals.
- Questions three will be for 20 marks, and will focus on indirect taxes (value added tax, business tax, consumption tax and customs duty).
- Questions four and five will be on any area of the syllabus and will be for 15 and 10 marks respectively. Indirect taxes may be examined in questions other than Question 3, as part of a business scenario for a maximum of 15 further marks.

# Syllabus and study guide

## Taxation (F6) China (CHN) June & December 2010

This syllabus and study guide is designed to help with planning study and to provide detailed information on what could be assessed in any examination session.

### THE STRUCTURE OF THE SYLLABUS AND STUDY GUIDE

#### Relational diagram of paper with other papers

This diagram shows where any direct and indirect links between this paper and other papers preceding or following it. Some papers are directly underpinned by other papers such as Advanced Performance Management by Performance Management. These links are shown as solid line arrows. Other papers only have indirect relationships with each other, such as links existing between the accounting and auditing papers. The links between these are shown as dotted line arrows. This diagram indicates where you are expected to have underpinning knowledge and where it would be useful to review previous learning before undertaking study.

#### Overall aim of the syllabus

This explains briefly the overall objective of the paper and indicates in the broadest sense the capabilities to be developed within the paper

#### Main capabilities

This paper's aim is broken down into several main capabilities which divide the syllabus and study guide into discrete sections.

#### Relational diagram of the main capabilities

This diagram illustrates the flows and links between the main capabilities (sections) of the syllabus and should be used as an aid to planning teaching and learning in a structured way.

#### Syllabus rationale

This is a narrative explaining how the syllabus is structured and how the main capabilities are linked. The rationale also explains in further detail what the examination intends to assess and why.

#### Detailed syllabus

This shows the breakdown of the main capabilities (sections) of the syllabus into subject areas. This is the blueprint for the detailed study guide.

#### Approach to examining the syllabus

This section briefly explains the structure of the examination and how it is assessed.

#### Study Guide

This is the main document that students, tuition providers and publishers should use as the basis of their studies, instruction and materials. Examinations will be based on the detail of the study guide which comprehensively identifies what could be assessed in any examination session. The study guide is a precise reflection and breakdown of the syllabus. It is divided into sections based on the main capabilities identified in the syllabus. These sections are divided into subject areas which relate to the sub-capabilities included in the detailed syllabus. Subject areas are broken down into sub-headings which describe the detailed outcomes that could be assessed in examinations. These outcomes are described using verbs indicating what exams may require students to demonstrate and the broad intellectual level at which these may need to be demonstrated (\*See intellectual levels below)

#### Reading lists

ACCA examiners will recommend study texts and text books where these are available, which students may read as part of their preparation for the exam. Relevant articles will also be published in *student accountant*.

#### INTELLECTUAL LEVELS

The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification.

The specific capabilities within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1: Knowledge and comprehension

Level 2: Application and analysis

Level 3: Synthesis and evaluation

Very broadly, these intellectual levels relate to the three cognitive levels at which the Knowledge module, the Skills module and the Professional level are assessed.

Each subject area in the detailed study guide included in this document is given a 1, 2, or 3 superscript, denoting intellectual level, marked at the end of each relevant line. This gives an indication of the intellectual depth at which an area could be assessed within the examination. However, while level 1 broadly equates with the Knowledge module, level 2 equates to the Skills module and level 3 to the Professional level, some lower level skills can continue to be assessed as the student progresses through each module and level. This reflects that at each stage of study there will be a requirement to broaden as well as deepen capabilities. It is also possible that occasionally some higher level capabilities may be assessed at lower levels.

#### LEARNING HOURS

The ACCA qualification does not prescribe or recommend any particular number of learning hours because increasingly study and learning patterns and styles vary greatly between people and organisations and in different personal, professional and educational circumstances.

Each syllabus contains between 23 and 35 main subject area headings depending on the nature of the subject and how these areas have been broken down in those particular papers.

#### GUIDE TO EXAM STRUCTURE

The structure of examinations varies within and between modules and levels.

The Fundamentals level examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus.

The Knowledge module is assessed by equivalent two-hour paper based and computer based examinations.

The Skills module examinations are all paper based three-hour papers. The structure of papers varies from ten questions in the *Corporate and Business Law* (F4) paper to four 25 mark questions in *Financial Management* (F9). Individual questions within all Skills module papers will attract between 10 and 30 marks.

The Professional level papers are all three-hour paper based examinations, all containing two sections. Section A is compulsory, but there will be some choice offered in Section B.

For all three hour examination papers, ACCA has introduced 15 minutes reading and planning time.

This additional time is allowed at the beginning of each three-hour examination to allow candidates to read the questions and to begin planning their answers before they start writing in their answer books. This time should be used to ensure that all the information and exam requirements are properly read and understood.

During reading and planning time candidates may only annotate their question paper. They may not write anything in their answer booklets until told to do so by the invigilator.

The Essentials module papers all have a Section A containing a major case study question with all requirements totalling 50 marks relating to this case. Section B gives students a choice of two from three 25 mark questions.

Section A of each of the Options papers contains 50-70 compulsory marks from two questions, each attracting between 25 and 40 marks. Section B will offer a choice of two from three questions totalling 30-50 marks, with each question attracting between 15 and 25 marks.

The pass mark for all ACCA Qualification examination papers is 50%.

## GUIDE TO EXAMINATION ASSESSMENT

ACCA reserves the right to examine anything contained within the study guide at any examination session. This includes knowledge, techniques, principles, theories, and concepts as specified.

For the financial accounting, audit and assurance, law and tax papers except where indicated otherwise, ACCA will publish *examinable documents* once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions..

For paper based examinations regulation **issued** or legislation **passed** on or before 30<sup>th</sup> September annually, will be assessed from June 1<sup>st</sup> of the following year to May 31<sup>st</sup> of the year after. Please refer to the examinable documents for the paper (where relevant) for further information.

Regulation issued or legislation passed in accordance with the above dates may be examinable even if the **effective** date is in the future.

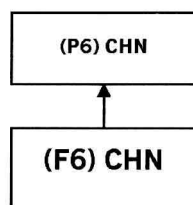
The term issued or passed relates to when regulation or legislation has been formally approved.

The term effective relates to when regulation or legislation must be applied to an entity transactions and business practices.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should therefore be read in conjunction with the examinable documents list.



# Syllabus



## AIM

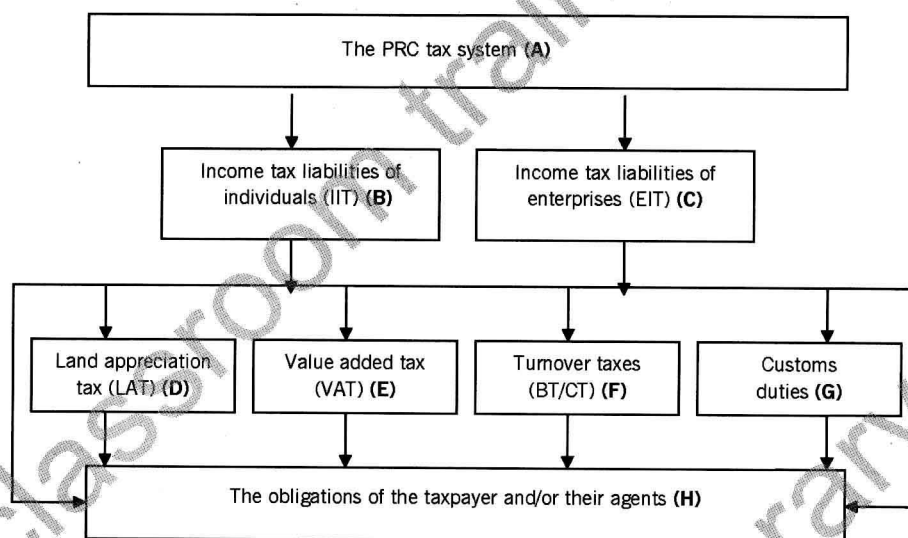
To develop knowledge and skills relating to the PRC tax system as applicable to individuals, domestic enterprises and foreign invested enterprises.

## MAIN CAPABILITIES

After completing this examination paper students should be able to:

- A** Explain the operation and scope of the PRC tax system
- B** Explain and compute the income tax liabilities of individuals
- C** Explain and compute the income tax liabilities of corporate enterprises
- D** Explain and compute the effects of land appreciation tax for individuals and enterprises
- E** Explain and compute the effects of value added tax for individuals and enterprises
- F** Explain and compute the effects of turnover taxes (business tax and consumption tax) for individuals and enterprises
- G** Explain and compute the effects of customs duty on the business transactions of individuals and enterprises
- H** Identify and explain the obligations of tax payers and/or their agents and the implications of non-compliance.

## RELATIONAL DIAGRAM OF MAIN CAPABILITIES



## RATIONALE

This syllabus introduces candidates to the subject of taxation and provides the core knowledge of the underlying principles and major technical areas of taxation, as they affect the activities of individuals and businesses.

In this syllabus, candidates are introduced to the rationale behind and the functions of the tax system. The syllabus then considers the separate taxes that an accountant would need to have a detailed knowledge of, such as the income tax liabilities of individuals, domestic corporate enterprises and foreign invested enterprises; the value added tax and turnover tax liabilities of businesses; and the land appreciation tax arising on disposals of property by both individuals and enterprises.

Having covered the core areas of the basic taxes, the candidate should be able to compute tax liabilities, explain the basis of their calculations, apply tax planning techniques for individuals and companies and identify the compliance issues for each major tax through a variety of business and personal scenarios and situations.

## DETAILED SYLLABUS

### A The PRC tax system

1. The overall function and purpose of taxation in a modern economy
2. Different types of taxes
3. The structure of the PRC tax system
4. Tax avoidance and tax evasion

### B Income tax on individuals

1. The scope of individual income tax (IIT)
2. Income from employment
3. Income from privately owned business operations
4. Income from the provision of contracting and other services

5. Property, investment and other sources of income
6. The comprehensive computation of taxable income and tax liability
7. The use of exemptions and reliefs in deferring and minimising tax liabilities

### C Income tax on enterprises

1. The scope of enterprise income tax (EIT)
2. The profits chargeable to EIT
3. The comprehensive computation of tax liability
4. Tax incentives
5. The use of exemptions and reliefs in deferring and minimising tax liabilities

### D Land appreciation tax

1. The scope of land appreciation tax (LAT)
2. The computation of LAT liabilities
3. The use of exemptions and reliefs in deferring and minimising tax liabilities

### E. Turnover taxes—Part A

#### Value added tax

1. The scope of value added tax (VAT)
2. The computation of VAT liabilities
3. Imports and exports
4. The administration of VAT

### F. Turnover taxes—Part B (business tax and consumption tax)

1. The scope of business tax (BT)
2. The computation of BT liabilities
3. The scope of consumption tax (CT)

4. The computation of CT liabilities
5. The administration of turnover taxes (BT/CT)

**G. Customs duty**

1. The scope of customs duty
2. The computation of customs duty
3. The administration of customs duty

**H. The obligations of taxpayers and/or their agents**

1. The systems for the assessment of tax and the making of returns
2. The time limits for the submission of information, claims and payment of tax
3. The procedures relating to enquiries, disputes and appeals
4. Penalties for non-compliance

**APPROACH TO EXAMINING THE SYLLABUS**

The paper will be mainly computational and will have five questions, all of which will be compulsory.

- Questions one will be for 35 marks and will focus on income tax on either domestic corporate enterprises or foreign investment enterprises
- Question two will be for 20 marks and will focus on income tax for individuals
- Question three will be for 20 marks, and will focus on indirect taxes (value added tax, business tax, consumption tax and customs duty)
- Questions four and five will be on any area of the syllabus and will be for 15 and 10 marks respectively.

Indirect taxes may be examined in questions other than Question 3, as part of a business scenario for a maximum of 15 further marks.

Any of the five questions might include the consideration of issues relating to the minimisation or deferral of tax liabilities.

# Study Guide

## A THE PRC TAX SYSTEM

### 1. The overall function and purpose of taxation in a modern economy

- a) Describe the purpose (economic, social etc) of taxation in a modern economy.<sup>[1]</sup>

### 2. Different types of taxes

- a) Identify the different types of taxes.<sup>[1]</sup>
- b) Explain the difference between direct and indirect taxation.<sup>[2]</sup>

### 3. The structure of the PRC tax system

- a) Describe the overall structure of the PRC national and local tax system.<sup>[2]</sup>
- b) Describe the duties and powers of the different levels of tax bureau.<sup>[2]</sup>
- c) State the different sources of tax law and regulation.<sup>[1]</sup>
- d) Appreciate the interaction of the PRC tax system with that of other tax jurisdictions.<sup>[2]</sup>

#### Excluded topics

- *The Offshore Oil Taxation Bureau*
- *Local variations in the enforcement of taxes in different parts of China*
- *Social security levies/contributions*

### 4. Tax avoidance and tax evasion

- a) Explain the difference between tax avoidance and tax evasion.<sup>[1]</sup>
- b) Explain the need for an ethical and professional approach.<sup>[2]</sup>

## B INCOME TAX ON INDIVIDUALS

### 1. The scope of individual income tax (IIT)

- a) Describe the scope of individual income tax (IIT).<sup>[2]</sup>
- b) Explain how the residence of an individual is determined.<sup>[2]</sup>
- c) Understand the special provisions relating to expatriates and temporary residents.<sup>[2]</sup>
- d) Explain the tax treatment of income from both China and overseas of tax residents.<sup>[2]</sup>
- e) Explain the tax treatment of income from China for tax non-residents.<sup>[2]</sup>

#### Excluded topics

- *Overseas (no-PRC source) income of tax non-residents.*

### 2. Income from employment

- a) Recognise the income that falls within the category employment income.<sup>[2]</sup>
- b) Distinguish between the activities that are treated as employment income and those that constitute individual service income.<sup>[2]</sup>
- c) Recognise the allowable deductions.<sup>[2]</sup>
- d) Distinguish between the benefits in kind which are taxable and those that are non-taxable.<sup>[2]</sup>
- e) Understand the treatment of annual bonuses and long service awards.<sup>[2]</sup>
- f) Recognise when the time apportionment basis will apply in the case of expatriate senior executives.<sup>[2]</sup>

#### Excluded topics

- *Foreign experts working for aid projects*
- *Share and share option incentive schemes for employees*