

税收英语

财 经 外 语 系 列 教 材



陈 波 主编

东北财经大学出版社

TAXATION

ENGLISH

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ENGLISH

经外语系列教材

税 收 英 语

TAXATION ENGLISH

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程 莉 邢 丽 副主编

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前 言

随着我国改革开放的深入,涉外税收工作在整个税收工作中的地位日趋重要。提高税务人员的外语水平,加强税收外语,尤其是税收英语的教学和科研工作是提高涉外税收征管能力的可靠保证之一。为此,我们组织从事税务英语教学多年的教师和涉外国税、地税系统的有关同志编写了这本《税收英语》。

本书共分为三个部分。第一部分是中国税制,对1994年税制改革后现行的增值税、消费税、营业税、个人所得税、外商投资企业和外国企业所得税等税种进行了简要的介绍。第二部分是税收文献选读,对税收属性、税制改革、转移定价及其调整、税收协定等较有代表意义的文章进行了简要分析。第三部分是中国税法选编,提供了资源税、土地增值税、印花税、税收征管法等法律法规的英文版本(非官方译文)。

本书旨在帮助读者掌握税收学的基本概念、基本理论和税法实务的英语表达方式,以提高其阅读英文税收文献和运用英文处理税收征管业务的实际能力。为使内容更切实际,本书采取以对话为主、课文和练习为辅的方式,并对一些专业词汇和术语作了较详细的解释,相信其定会成为高等院校税收专业学生和涉外税收工作人员很好的学习教材与参考用书。

本书由陈波担任主编,夏琛舸、程莉、邢丽担任副主编,张朴顺参编。

由于篇幅、资料所限,书中难免出现疏误和不当之处,恳请广大读者及时指出,以便本书修订再版时日臻完善。

编 者

1996年10月

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Part One Chinese Taxation System

Chapter 1 Value Added Tax

Section 1 Taxpayer, Taxable Events & Tax Rate

1. 1 Scene Dialogue

1. 1. 1

(Mr. Smith of Green Company came to Tax Bureau for registration of Value Added Tax and tax officer Li Ming is responsible to meet him.)

Smith: Excuse me. Is here for tax registration ?

Li: Yes. Do you carry the relevant certifications and materials ?

Smith: Here are the approval documents issued by the Minister of Foreign Economic Relation & Trade ("MOFERT"), the contract for enterprise establishment, the business licence issued by the State Administration for Industry and Commerce and the feasibility study report of our company.

Li: (After looking through the documents and materials which Mr. Smith submitted)

Ok, please fill out the Tax Registration Form.

Smith: (Filling out the Form) Oh, sorry, what is the definition of

General Taxpayer in this column ?

Li: It refers to the enterprises and individuals who sell goods, provide the service of processing, repairing and replacements and import goods within the boundaries of P. R. China, including enterprises with foreign investment and foreign enterprises. Apart from the small—scale taxpayer, all these persons will be deemed as General Taxpayers of VAT and should pay the VAT according to the tax law.

Smith: If a foreign company has no Permanent Establishment in China and carries out taxable activities in China, should it pay VAT?

Li: If in this case, the agent of this foreign enterprise is deemed as the withholding agent; Otherwise, the buyers should withhold the tax when they purchase goods.

Smith: For the sales of computer software owing to ownership transfer of patents and know—hows, should it be subject to VAT ?

Li: No, it should be subject to Business Tax. However, if the software publication is for the purpose of business, then VAT will be imposed on this transaction.

Smith: Could you tell me the tax rates of VAT?

Li: There are three categories of VAT rate: 0, 13% and 17%.

Smith: Thank you. Here is the Tax Registration Form.

Li: You are welcome. We will issue the Tax Registration Certificate within 10 days.

1. 1. 2

(Mr. Smith meets with Mr. Frank of Read Company in the

Foreign Taxation Branch of the State Taxation Bureau.)

Simth: Hello, Frank. What are you doing here?

Frank: Hi, Smith. I come here for tax registration purpose.

Simth: But I know your company just begins to produce. There is little production, right?

Frank: Yes. Our company's annual sales amount is approximately RMB 500 000, so we are treated as small-scale taxpayer.

Simth: What's the difference between the small-scale taxpayer and general taxpayer?

Frank: In computing the amount of tax payable for small-scale taxpayers, the tax payable shall be calculated based on the total sales amount.

Simth: But the small-scale taxpayer's tax rate is applicable to the lower rate in accordance with the tax law, right?

Frank: Yeah. However there is some inconvenience in selling goods and purchasing raw materials.

Simth: That's true. You'd better to be treated as general taxpayer as soon as possible.

Frank: You're right. We are trying our best to have sound accounting system. It'll be better in the next year, I guess.

1.2 Text

1.2.1

The Small-Scale Taxpayer

Pursuant to the VAT Law, the small-scale taxpayers refer to the persons as the following :

1. Engaging in wholesaling or retailing of goods and its annual taxable sales of which subject to VAT (hereinafter referred to as "taxable sales amount") is below RMB 1.8 million;
2. Engaging in the production of goods or provision of taxable services, and principally engaging in the production of goods or provision of taxable services but also in wholesaling and retailing of goods, and its annual taxable sales amount is below RMB 1 million.

In addition, regardless whether the annual taxable sales amount exceeds the above-mentioned standards, non-enterprise units and enterprises which do not often have taxable activities, are deemed as small-scale taxpayers.

Moreover, the small-scale taxpayers can be registered as the general taxpayer assuming the accounting system is sound and can provide accurate tax information and get the approval of the tax bureau in charge.

Once the small-scale taxpayers have been confirmed as general taxpayers, they cannot be reclassified as small-scale taxpayers.

Please note, the sales amount of small-scale taxpayers does not include the tax payable. For small-scale taxpayers selling goods or providing services that adopt the method of setting prices by combining the sales amount and the tax payable, the sales amount is computed under the following formula:

$$\text{Sales amount} = \frac{\text{Sales amount including tax}}{1 + \text{Assessable rate}}$$

The assessable rate for the small-scale taxpayer is 6%.

1. 2. 2

Taxable Events of VAT

Value-added tax shall be levied on the sales of goods, provision of processing, repairs and replacement services and the importation of goods within the territory of P. R. China.

“Sales of goods” refers to the transfer of the ownership of goods for any consideration.

“Goods” refers to tangible moveable goods, including electricity, heat and gas.

“Processing” refers to the business of contracting to process goods, where the contractor supplies the raw material and major materials and the subcontractor manufactures the goods in accordance with the requirements of the contractor and receives a processing fee.

“Repairs and replacement” refers to the business of contracting to carry out repairs of damaged or malfunctioned goods, so as to restore the goods to their original conditions and functions.

The following activities of units or individual operators shall be deemed as sales of goods and shall pay VAT:

1. Consignment of goods to others for sale;
2. Sale of goods under consignment;
3. Transfer of goods from one establishment to other establishments for sale by a taxpayer that maintains two or more establishments and adopts consolidated accounting, unless the relevant establishments are maintained in the same county (or city).
4. Application of self-produced or processed goods to produce non-taxable items;

5. Use of self-produced or processed goods for collective welfare or personal consumption;

6. Giving out self-produced, processed or purchased goods to others as free gifts;

7. Provision of self-produced, processed or purchased goods as investment;

8. Distribution of self-produced, processed or purchased goods to shareholders or investors.

1. 3 Words and Special Terms

Value Added Tax(VAT) 增值税

Tax Registration Form 税务登记表

Feasibility Study Report 可行性研究报告

taxable event(taxable activity) 应税行为

enterprise with foreign investment 外商投资企业

Business Licence 营业执照

general taxpayer 一般纳税人

small-scale taxpayer 小规模纳税人

Tax Registration Certificate 税务登记证

repair & replacement 修理修配

consignment processing 委托加工

be deemed as sales 视同销售

assessable rate 征收率

collective welfare 集体福利

1.4 Exercises

Translate the following sentences into English:

1. 你公司从事商品期货交易，应缴纳增值税。
2. 你公司从事饲料加工出口，适用零税率。
3. 我企业应纳税销售额在 180 万元以下，但会计制度健全，因此能否申请按一般纳税人对待？
4. 企业在办理工商登记 30 日以内，向主管税务机关办理税务登记。
5. 我企业在美国设立分支机构，这是有关资料。

参考译文：

第一章 增值税

第一节 纳税人、应税行为和税率

1.1 情景对话

1.1.1

（格林公司的史密斯先生来税务局办理增值税的税务登记，税务官员李明负责接待他。）

史密斯： 打扰了，是在这里办理税务登记吗？

李 明： 是的，您带了有关的证件和资料吗？

史密斯： 这是由对外经济贸易部签发的批准文件，设立企业的合同，国家工商行政管理局核发的营业执照和可行性研究报告。

李明： （审阅史密斯先生递交的文件后）好的，请您填写税务登记表。

史密斯： （填表）哦，对不起，这一栏的“一般纳税人”定义是什么？

李 明： 在中国境内销售货物或者提供加工、修理、修配劳务以及进口货物的单位或个人，包括外商投资企业和外国企业，除小规模纳税人以外，都视作一般纳税人，应该依法缴纳增值税。

史密斯： 如果外国企业在中国境内没有设立常设机构，但发生了应税行为，该如何纳税？

李 明： 在这种情况下，应纳税款以外国企业的代理人为扣缴义务人，如果没有代理人，以购买者作为扣缴义务人。

史密斯： 如果因为转让专利技术和非专利技术的所有权而发生的销售计算机软件的义务，是否要缴纳增值税？

李 明： 这种情况下，应征营业税。但软件的商业性出版要征收增值税。

史密斯： 你能告诉我增值税的税率吗？

李 明： 增值税的税率有三档：0、13%和 17%。

史密斯： 谢谢您，这是我填好的税务登记表。

李 明： 不要客气，我局将在 10 天内签发“税务登记证”。

1.1.2

（史密斯在国家税务局对外分局遇见了瑞得公司的弗兰克。）

史密斯： 你好！弗兰克，你在忙什么？

弗兰克： 你好！史密斯，我来办理税务登记。

史密斯： 可我记得你公司才刚刚开始生产，产量很少啊？

弗兰克： 是的，我们的销售额可能只有 50 万元，所以我们被视为小规模纳税人对待。

史密斯：“小规模纳税人”同“一般纳税人”有什么区别？

弗兰克： 在应纳税额的计算上存在不同。我们是以全部销售额计征增值税的。

史密斯： 但是根据税法，小规模纳税人适用较低的税率，对不对？

弗兰克： 是的，但在销售货物和购买原材料方面很不方便。

史密斯： 那很麻烦，你们得争取尽快转为一般纳税人才行。

弗兰克： 是的，我们正尽力健全我们的会计制度。估计明年的情况会好一些。

1.2 课文

1.2.1

小规模纳税人

根据增值税法，小规模纳税人指的是下列纳税人：

1. 从事货物批发或零售的纳税人，年应征增值税销售额在 180 万元以下的。

2. 从事货物生产或提供应税劳务的纳税人及以上业务为主，兼营货物批发或零售的纳税人，年应征增值税销售额在 100 万元以下的。

另外，无论年应税销售额是否超过小规模纳税人标准的个人、非企业性单位、不经常发生应税行为的企业，都视同小规模纳税人。

再有，假设小规模纳税人会计核算健全并能提供准确的税务

资料,经主管税务局批准后,可以认定为一般纳税人。

一旦小规模纳税人已经被认定为一般纳税人,它们就不能再被归类为小规模纳税人。

请注意,小规模纳税人的销售额不包括其应纳税额。对于小规模纳税人销售货物或应税劳务采用销售额和应纳税额合并定价方法的,按下列公式计算销售额:

$$\text{销售额} = \frac{\text{含税销售额}}{1 + \text{征收率}}$$

小规模纳税人所适用的征收率为6%。

1.2.2 增值税的应税行为

在中华人民共和国境内销售货物或者提供加工、修理修配劳务以及进口货物,均应缴纳增值税。

“销售”是指有偿转让货物的所有权。

“货物”是指包括电力、热力和气体在内的有形动产。

“加工”是指受托加工货物,即委托方提供原料及主要材料,受托方按照委托方的要求制造货物并收取加工费的业务。

“修理修配”是指受托对损伤和丧失功能的货物进行修复,使其恢复原状和功能的业务。

下列行为视同销售货物,应纳增值税:

1. 将货物交付他人代销;
2. 销售代销货物;
3. 设有两个以上机构并实行统一核算的纳税人,将货物从一个机构移送其他机构用于销售,但相关机构设在同一县(市)内除外;
4. 将自产或委托加工的货物用于非应税项目;
5. 将自产、委托加工货物用于集体福利或个人消费;