

## 个人所得税

财政部、国家税务总局于2008年10月9日发布财税【2008】132号文《关于储蓄存款利息所得有关个人所得税政策的通知》内容为：

- 储蓄存款在1999年10月31日前孳生的利息所得，不征收个人所得税；
- 储蓄存款在1999年11月1日至2007年8月14日孳生的利息所得，按照20%的比例税率征收个人所得税；
- 储蓄存款在2007年8月15日至2008年10月8日孳生的利息所得，按照5%的比例税率征收个人所得税；
- 储蓄存款在2008年10月9日后（含10月9日）孳生的利息所得，暂免征收个人所得税。

## 营业税

上海市地方税务局于2008年9月11日发布沪地税流【2008】49号文《关于本市会展业营业税征收问题的通知》内容为：

- 对主办、承办会展业务的单位，其直接向参展商、参会方等单位收取的全部价款和价外费用，可按扣除支付给第三方的场租费、场地搭建费、广告费、食宿费、门票费及交通费后的余额依“服务业——代理业”税目征收营业税。
- 对主办会展业务的单位，委托承办单位承办会展业务的，可按扣除支付承办单位（其他单位）相关费用后的余额依“服务业——代理业”税目征收营业税。
- 对承办单位，可按向主办会展业务的单位收取的全部费用，扣除支付给第三方的场租费、场地搭建费、广告费、食宿费、门票费及交通费后的余额按“服务业——代理业”税目征收营业税。
- 该等食宿费、门票费及交通费是指统一代理支付的团体费用。
- 本规定从2008年9月1日起执行。

上海市地方税务局于2008年9月11日发布沪地税流【2008】48号文《关于本市专业服务机构营业税征收问题的通知》内容有：

- 本市有鉴证之能的会计、税务、资产评估、律师、房地产土地估价、工程造价、专利代理等七类具有鉴证职能事务所之间开展协作项目，视同代理业务，可按取得的全部收入扣除支付给协作方相关费用后余额征收营业税。

上海市地方税务局于 2008 年 9 月 11 日发布《关于申请纳入本市试点物流企业名单的规定》及《关于动漫企业流转税优惠政策的管理规定》内容有：

- 对列入本市试点名单的物流企业，给予先行享受试点物流企业的优惠政策，即试点物流企业可将其承揽的运输、仓储业务分给其他单位并由其统一收取价款的，以其取得的全部收入减去付给其他单位运输、仓储费用后余额征收营业税。
- 对本市经认定的动漫企业自主开发、生产动漫产品，可申请享受国家鼓励软件产业发展的有关增值税优惠政策；动漫企业自主开发、生产动漫产品，涉及营业税应税劳务的（除广告、娱乐业外），暂减按 3% 的税率征收营业税。

## 企业所得税

国家税务总局于 2008 年 8 月 21 日发布国税函【2008】747 号文《关于跨地区经营汇总纳税企业所得税征收管理有关问题的通知》强调：

- 分支机构主管税务机关要对二级分支机构进行审核鉴定，如该二级分支机构具有主体生产经营职能，可以确定为应就地申报预缴所得税的二级分支机构；
- 对确定为就地申报预缴所得税的二级分支机构，主管税务机关应责成该分支机构督促总机构限期提供税款分配表，同时函请总机构主管税务机关责成总机构限期提供税款分配表。
- 跨地区汇总纳税企业的所得税收入不适用核定征收方法。

财政部、国家税务总局于 2008 年 9 月 19 日发布财税【2008】121 号文《关于企业关联方利息支出税前扣除标准有关税收政策问题的通知》明确：

- 在计算应纳税所得额时，企业实际支付给关联方的利息支出，不超过其接受关联方债权性投资与其权益性投资比例金融企业，为 5：1、其他企业，为 2：1 和税法及其实施条例有关规定计算的部分，准予扣除，超过的部分不得在发生当期和以后年度扣除。
- 企业如果能够提供相关资料，并证明相关交易活动符合独立交易原则的；或者该企业的实际税负不高于境内关联方的，其实际支付给境内关联方的利息支出，在计算应纳税所得额时准予扣除。

财政部、国家税务总局、国家发展和改革委员会于 2008 年 8 月 20 日分别公布了资源综合利用企业所得税优惠目录（2008 版）（财税【2008】117 号文）及节能节水专用设备企业所得税优惠目录（2008 版）和环境保护专用设备企业所得税优惠目录（2008 版）（财税【2008】115 号文）。该目录自 2008 年 1 月 1 日起试行。

## 消费税

国家税务总局于 2008 年 8 月 20 日发布国税函【2008】742 号文《关于调味料酒征收消费税问题的通知》明确：

- 对调味料酒不再征收消费税。

## 出口退税

国家税务总局于 2008 年 9 月 16 日发布出口商品退税率文库【20080918 版】，企业可以在国家税务总局网站 FTP 程序发布目录下寻找并下载。



**Shanghai Local Tax Bureau issued Circular on Levy of Business Tax on Professional Service Firms in Shanghai (Hu Di Shui Liu[2008]No.48) on September 11, 2008, stipulating that:**

- Projects that need to be completed through cooperation among the seven sorts of professional firms with authentication functions (accounting, tax, assessment of assets, attorney, assessment of property and land, construction cost and patent agent) shall be regarded as agent service, and business tax shall be levied on the revenue from which the relevant fees paid to the cooperative party are deducted.

**Shanghai Local Tax Bureau issued two sets of Regulations respectively on Applying for Admission into List of Shanghai Tentative Logistics Enterprises, and on Administration of Preferential Turnover Tax Policy for Cartoon Industry on September 11, 2008, stipulating that:**

- Enterprises included in the list of Shanghai Tentative Logistics Enterprises shall in advance enjoy preferential policies applicable for the tentative logistics enterprises. According to those policies, if tentative logistics enterprises distribute their business of transportation and storage to other companies and collect all the service fees from their clients, business tax shall be levied on their net revenue with deduction of fees for transportation and storage paid to other companies.
- Cartoon companies identified by Shanghai government could apply to enjoy preferential VAT policy for the state purpose of encouraging the development of software industry when they independently develop and produce cartoon works. If those cartoon companies are involved with the labor service subject to business tax (exclusive of advertisement and entertainment industry), business tax shall be levied at the temporarily reduced rate of 3%.

## **Corporate Income Tax (CIT)**

**SAT issued Circular on Administration of Consolidated CIT Filing of Enterprises with Trans-regional Operation (Guo Shui Han[2008]No.747) on August 21, 2008, stipulating that:**

- Competent tax authorities of branches of enterprises shall make examination and identification of sub-branches. If sub-branches perform substantial function of production, they shall be identified as the sub-branches that should handle pre-paid CIT filing locally.
- Once a sub-branch is identified the one that should handle pre-paid CIT filing locally, the competent tax authorities shall instruct it to urge its headquarter to provide statement of tax distribution within certain time limit, and simultaneously request the competent tax authorities of the headquarter by correspondence to urge the headquarter to provide statement of tax distribution within certain time limit.
- To levy CIT on the deem method basis is not applicable for the enterprises with trans-regional operation and consolidated CIT filing.

**The Ministry of Finance and SAT issued Circular on Tax Policy Regarding Pre-tax Deduction of Interest Expenditure Between Related Parties of Enterprises (Cai Shui [2008]No.121) on September 19, 2008, definitely stipulating that:**

- When calculating taxable income, expenditure of interest actually paid by enterprises to their related parties shall be deducted, if such interest expenditure does not exceed the proportion of loan investment of the related parties to enterprises' equity investment (5:1 for monetary enterprises, and 2:1 for others) and the relevant standard prescribed by the tax law and its implementation regulations. The excessive part of the interest expenditure shall not be deducted before CIT either in the current year or in the later years.

- Expenditure of interest actually paid by enterprises to its domestic related parties shall be deducted while calculating taxable income, if the enterprises could provide supporting documents to certify that the relevant business activities are in conformity with principle of independent transactions, or the actual tax burden of the enterprises is no more than that of their domestic related parties.

**The Ministry of Finance, SAT and the State Committee of Development and Reformation respectively released the following Categories on August 20, 2008: Category of Preferential CIT for Enterprises Engaged in Integrated Utilization of Resources (Version in 2008) (Cai Shui [2008]No.117), Category of Preferential CIT for Enterprises Engaged in Special Equipment of Power and Water Saving (Version in 2008) and Category of Preferential CIT for Enterprises Engaged in Special Equipment of Environmental Protection (Version in 2008) (Cai Shui [2008]No.115). Those Categories take effect as of January 1, 2008.**

### **Consumption Tax**

**SAT issued Circular on Levy of Consumption Tax on Flavoring Drink (Guo Shui Han [2008]No.742) on August 20, 2008, stipulating that:**

- Flavoring drink shall be no longer subject to consumption tax.

### **Export Tax Refund**

**SAT released Library of Export Tax Refund Rate (Version 20080918) on September 16, 2008.** Enterprises could download it from the category of FTP program on the website of SAT.

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