

出口退税

财政部、国家税务总局于2009年2月5日发布财税【2009】14号文《关于提高纺织品服装出口退税率的通知》明确：

- 从2009年2月1日起，将纺织品、服装出口退税率提高到15%。

企业所得税

国家税务总局于2008年12月10日发布国税发【2008】116号文《企业研究开发费用税前扣除管理办法（试行）》的通知，内容为：

- 企业从事《国家重点支持的高新技术领域》和国家发展改革委员会等部门公布的《当前优先发展的高新技术产业化重点领域指南（2007年度）》规定项目的研究开发活动，其在一个纳税年度中实际发生的相关费用支出，允许在计算应纳税所得额时按照规定实行加计扣除。
- 对企业委托给外单位进行开发的研发费用，由委托方按照规定计算加计扣除，受托方不得再进行加计扣除。
- 研发费用计入当期损益未形成无形资产的，允许再按其当年研发费用实际发生额的50%，直接抵扣当年的应纳税所得额。
- 研发费用形成无形资产的，按照该无形资产成本的150%在税前摊销。除法律另有规定外，摊销年限不得低于10年。
- 企业在一个纳税年度内进行多个研究开发活动的，应按照不同开发项目分别归集可加计扣除的研究开发费用额。
- 企业集团根据生产经营和科技开发的实际情况，对技术要求高、投资数额大，需要由集团公司进行集中开发的研究开发项目，其实际发生的研究开发费，可以按照合理的分摊方法在受益集团成员公司间进行分摊。
- 本办法从2008年1月1日起执行。

非贸出证新规定

国家外汇管理局、国家税务总局于2008年11月25日发布汇发【2008】64号文《关于服务贸易等项目对外支付提交税务证明有关问题的通知》规定：

- 境内机构和個人向境外单笔支付等值3万美元以上，下列服务贸易、收益、经常转移和资本项目外汇资金，应当按国家有关规定向主管税务机关申请办理《服务贸易、收益、经常转移和部分资本项目对外支付税务证明》

— 境外机构或個人从境内获得的服务贸易收入；

- 境外个人在境内的工作报酬、境外机构或个人从境内获得的股息、红利、利润、直接债务利息、担保费等收益和经常转移项目收入；
- 境外机构或个人从境内获得的融资租赁租金、不动产的转让收入、股权转让收益。
- 服务贸易，包括运输、旅游、通信、建筑安装及劳务承包、保险服务、金融服务、计算机和信息服务、专有权利使用和特许、体育文化和娱乐服务、其他商业服务、政府服务等交易行为。
- 收益，包括职工报酬、投资收益等。
- 经常转移，包括非资本转移的捐赠、赔偿、税收、偶然性所得等。
- 境内机构或个人对外支付下列项目，无须办理和提交《税务证明》：
 - 境内机构在境外发生的差旅、会议、商品展销等各项费用；
 - 境内机构在境外代表机构的办公经费，以及境内机构在境外承包工程所垫付的工程款
 - 境内机构发生在境外的进出口贸易佣金、保险费、赔偿款；
 - 进口贸易项下境外机构获得的国际运输费用；
 - 境内运输企业在境外从事运输业务发生的修理、油料、港杂等各项费用
 - 境内个人境外留学、旅游、探亲等因私用汇。
- 本通知自 2009 年 1 月 1 日起执行。

进口设备增值税

财政部、海关总署、国家税务总局于 2008 年 12 月 25 日发布 2008 年第 43 号文，规定：

- 对国家鼓励发展的国内投资项目和外商投资项目进口的自用设备、外国政府贷款和国际金融组织贷款项目进口设备、加工贸易外商提供的不作价进口设备以及按照合同随上述设备进口的技术及配套件、备件，恢复征收进口环节增值税。
- 对外商投资企业和外商投资设立的研究开发中心进行技术改造进口的自用设备及其配套技术、配件、备件，恢复征收进口环节增值税。
- 对软件生产企业、集成电路生产企业、城市轨道交通项目等，进口设备及其配套技术、配件、备件，一律恢复征收进口环节增值税。
- 本规定自 2009 年 1 月 1 日起执行。

征收管理

财政部、国家税务总局于 2009 年 1 月 12 日发布《关于对外资企业及外籍个人征收房产税有关问题的通知》规定：

- 自 2009 年 1 月 1 日起，对外资企业及外籍个人的房产征收房产税。
- 以人民币以外的货币为记账本位币的外资企业及外籍个人在缴纳房产税时，均应将其根据记账本位币计算的税款按照缴款上月最后一日的人民币汇率中间价折合成人民币。
- 房产税由房产所在地的地方税务机关征收。

New Regulations on Submission of Required Documents Related to Non-trade Income Tax

State Administration of Foreign Exchange (SAFE) and SAT released Circular on Issues Regarding Providing Tax Proof When Handling Foreign Payment for Service Trade and Other Businesses (Hui Fa [2008]No.64) on Nov. 25, 2008, stimulating that:

- If domestic entities and individuals make a single foreign payment of more than USD 30,000, they should apply to competent tax authorities for Tax Receipt of Foreign Payment for Service Trade, Gains, Constant Transfer and Part of Capital Account according to relevant regulations, when deriving the following kinds of foreign exchange income from service trade, gain, constant transfer and capital account:
 - ✓ Service trade income derived from Mainland China by offshore entities or individuals;
 - ✓ Salary paid to expatriates for their work in Mainland China; gains and constant transfer account income of dividend, bonus, profit, direct loan interests, guaranty fee and others derived by offshore entities or individuals from Mainland China;
 - ✓ Financing rent, realty transfer income and share transfer income derived by offshore entities or individuals from Mainland China.
- Service trade includes transportation, tourism, communications, construction, installation, contract labor service, insurance service, financial service, computer and information service, patent and royalty, sports and entertainment service, other commercial service, governmental service, etc.
- Income includes salary, investment gains, etc.
- Constant transfer includes non-capital transfer like donation, compensation, tax, contingent income and others.
- Domestic entities or individuals do not need to apply for and submit tax proof if they make foreign payment for the following items:
 - ✓ Offshore expenses like business trip fees, meeting fee, commodity exhibition fee, etc. incurred by domestic entities;
 - ✓ Office fee of offshore establishment of domestic entities, and construction fund prepaid by domestic entities for their offshore contract construction;
 - ✓ Offshore import & export trade commission, insurance fee and compensation incurred by domestic entities;
 - ✓ International transportation fee paid to offshore entities under the import trade account;
 - ✓ Various fees like repair, gasoline, port charge and others incurred by domestic transportation enterprises undertaking in transportation business;
 - ✓ Foreign exchange used by domestic individuals for the purpose of overseas study, sightseeing, family visit and others.
- This Circular came into effect as of Jan. 1, 2009.

Value-added Tax (VAT) on Imported Equipment

The Ministry of Finance, China's Customs and SAT issued Year-2008 No.43 Ordinance on Dec. 25, 2008, stipulating that:

- Levy of import VAT on the following imported equipment shall be restored: imported equipment used by nationally-encouraged domestic investment projects and foreign-invested projects, imported equipment used

for projects with foreign government loan and international financial institution loan, imported equipment provided free by foreign processing trade enterprises, and affiliated technology, accessories and spare parts imported together with the above-said equipment based on the relevant contracts.

- Levy of import VAT on the following imported equipment shall be restored: imported equipment used for technological improvement carried out by foreign-invested research & development center and foreign-invested enterprises, including technology, accessories and spare parts related to those imported equipment.
- Levy of import VAT on the following imported equipment shall be restored: imported equipment and the affiliated technology, accessories and spare parts used by software development enterprises, circuit plants, urban metro projects and others.
- These Regulations came into effect as of Jan. 1, 2009.

Management of Tax Levy

The Ministry of Finance and SAT released Circular on Some Issues Regarding Levying Real Estate Tax on Foreign-invested Enterprises and Foreign Individuals on Jan. 12, 2009, stipulating that:

- Real estate tax shall be levied on real estate of foreign-invested enterprises and foreign individuals since Jan. 1, 2009.
- Foreign individuals and foreign-invested enterprises who take foreign currency instead of RenMinBi as their basic bookkeeping currency should convert their tax, calculated based on their bookkeeping currency, into RMB according to the average RMB exchange rate of the last day of the last taxpaying month while paying real estate tax.
- Real estate tax shall be levied by tax bureau of the district where the real estate is located.

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