

增值税

国家税务总局于2009年11月9日发布国税函[2009]617号文《关于调整增值税扣税凭证抵扣期限有关问题的通知》，规定：

- 增值税一般纳税人取得2010年1月1日以后开具的增值税专用发票、货物运输业统一发票和机动车销售统一发票，应在开具之日起180日内到税务机关办理认证，并在认证通过的次月申报期内，向主管税务机关申报抵扣进项税额。
- 实行海关进口增值税专用缴款书（以下简称海关缴款书）“先比对后抵扣”管理办法的增值税一般纳税人取得2010年1月1日以后开具的海关缴款书，应在开具之日起180日内向主管税务机关报送《海关完税凭证抵扣清单》（包括纸质资料和电子数据）申请稽核比对。
- 增值税一般纳税人取得2010年1月1日以后开具的增值税专用发票、货物运输业统一发票、机动车销售统一发票以及海关缴款书，未在规定期限内到税务机关办理认证、申报抵扣或者申请稽核比对的，不得作为合法的增值税扣税凭证，不得计算进项税额抵扣。
- 未实行海关缴款书“先比对后抵扣”管理办法的增值税一般纳税人取得2010年1月1日以后开具的海关缴款书，应在开具之日起180日后的第一个纳税申报期结束以前，向主管税务机关申报抵扣进项税额。
- 本通知自2010年1月1日起执行。纳税人取得2009年12月31日以前开具的增值税扣税凭证，仍按原规定执行。

个人所得税

为进一步规范企业年金个人所得税的征收管理，国家税务总局于2009年12月10日发布国税函[2009]694号文《关于企业年金个人所得税征收管理有关问题的通知》，规定：

- 企业年金的个人缴费部分，不得在个人当月工资、薪金计算个人所得税时扣除。
- 企业年金的企业缴费计入个人账户的部分（以下简称企业缴费）是个人因任职或受雇而取得的所得，属于个人所得税应税收入，在计入个人账户时，应视为个人一个月的工资、薪金（不与正常工资、薪金合并），不扣除任何费用，按照“工资、薪金所得”项目计算当期应纳个人所得税款，并由企业在缴费时代扣代缴。
- 对企业按季度、半年或年度缴纳企业缴费的，在计税时不得还原至所属月份，均作为一个月的工资、薪金，不扣除任何费用，按照适用税率计算扣缴个人所得税。

Value-Added Tax (VAT)

State Administration of Taxation issued Circular on Adjusting Time Limit of Input VAT Deduction (GuoShuiHan [2009] No.617) on Nov. 9, 2009, stipulating that:

- When receiving special VAT invoice, standard transportation service invoice and standard automobile sale invoices issued after Jan. 1, 2010, ordinary VAT payers should handle the tax authorities' verification of those invoices within 180 days since the issuance date, and then apply to the tax authorities for deduction of the input VAT in the next month of the verification.
- As for the ordinary VAT payers who are subject to the policy of "comparison prior to deduction" applicable for the special letter of the customs import VAT payment (hereinafter "the Customs' Tax Payment Letter" or "the Payment Letter"), when receiving the Payment Letter issued after Jan. 1, 2010, they should submit *List of Deduction of the Customs Duties Payment Certificate* (both hard copies and electronic data) to the competent tax authorities for their verification and comparison purpose.
- If ordinary VAT payers who received the above-said invoices or the Customs' Tax Payment Letter fail to apply to the competent tax authorities for the verification, deduction or comparison within the prescribed time limit, those invoices and the Payment Letter cannot be used as valid voucher of input VAT deduction.
- When ordinary VAT payers who are not subject to the policy of "comparison prior to deduction" receive the Customs' Tax Payment Letter issued after Jan. 1, 2010, they should apply to the tax authorities for input VAT deduction before the ending of the first tax-filing month following the 180th day after the issuance date.
- This Circular shall come into effect as of Jan. 1, 2010. VAT payers who hold the voucher of input VAT deduction issued before Dec. 31, 2009 shall follow the old regulations.

Individual Income Tax (IIT)

In order to further standardize the levy of IIT on enterprise annuity, SAT released Circular on Issues Regarding Levy of IIT on Enterprise Annuity (GuoShuiHan [2009] No.694) on Dec. 10, 2009, stipulating that:

- Individual payment of enterprise annuity cannot be deducted from their taxable salary and compensation in the course of IIT calculation.
- Enterprise payment of the annuity (hereinafter "the enterprise payment") is deposited into individual account, regarded as a sort of individual income from taking office or being employed and subject to IIT. The enterprise payment shall be treated as individual salary of a certain month (not consolidated into individual's regular salary), without any expenses to be deducted before tax. IIT shall be calculated in accordance with the rules for the tax item of "income from salary" and withheld by enterprise.
- If the enterprise payment of the annuity is collected on a quarterly, semi-year or yearly basis, then in the calculation of IIT, the enterprise payment cannot be recalculated back to the monthly basis. Treated as individual monthly salary, the enterprise payment shall be taxed at the applicable IIT rate, without any pre-tax deduction.
- In the event that a certain amount of the enterprise payment that has been posted into individual account needs to be taken out due to certain annuity conditions, the related IIT that has been withheld and paid shall be refunded.

- Enterprises that exercise enterprise annuity plan should carry out detail report system in respect of the full payment of the annuity of whole staff, according to IIT law and tax levy law.
- As for the enterprises that had properly withheld the IIT on the enterprise payment of the annuity before the promulgation of this Circular, tax authorities shall not refund the tax to them. Enterprises that had not withheld the IIT related to the enterprise payment shall be required by tax authorities to withhold it within the prescribed time limit, and the IIT should be calculated in accordance with the following way: the taxable income shall be the enterprise payment that had not been taxed in the relevant years; the applicable tax rate shall be the rate applying to the average monthly salary of each staff member in the relevant year. Based on the above-said results, enterprises shall work out and withhold the IIT payable of the years.
- In this Circular, enterprise annuity is defined as a complementary pension fund set up voluntarily by enterprises for their staff according to regulations of *Tentative Measures for Enterprise Annuity*, on condition that the enterprises simultaneously implement statutory basic pension system. If an individual has other kinds of complementary pension insurance, it should be fully consolidated with his/her monthly salary for IIT calculation and payment purpose.
- This Circular shall come into effect at of issuance date.

SAT issued Circular on Levy of IIT on Individuals' Proceeds from Subletting Property (GuoShuiHan [2009] No.639) on Nov. 18, 2009, stipulating that:

- Individuals who have proceeds from subletting the property that they rent from others shall be subject to IIT, and the proceeds shall be treated as “income from lease of property” in the calculation of IIT payable.
- When calculating the IIT, individuals who have proceeds from subletting property can deduct the rent they pay to the owner of the property, by virtue of property lease contract and valid voucher of rent payment.
- In accordance with the SAT's Reply to Some Issues Regarding IIT (GuoShuiHan [2002] No.146), cost shall be deducted in the following order before levying IIT on proceeds from property lease:
 - 1) Tax paid during the period of lease of property;
 - 2) Rent paid to the leaser of property;
 - 3) Property maintenance expenditure burdened by taxpayers;
 - 4) Other deductible expenses prescribed by tax laws.

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张有礼	联系电话(Tel): 53832277*168	王伟文	联系电话(Tel): 53832277*111
Youli Zhang	电子信箱(Email): ylzhang@dean CPA.com.cn	Jude Wang	电子信箱(Email): weiwen@dean CPA.com.cn
周剑英	联系电话(Tel): 53832277*118		
Jenny Zhou	电子信箱(Email): jenny.zhou@dean CPA.com.cn		