

企业所得税

财政部、国家税务总局于2010年12月31日发布财税[2010]111号文《关于居民企业技术转让有关企业所得税政策问题的通知》，规定：

- 技术转让的范围，包括居民企业转让专利技术、计算机软件著作权、集成电路布图设计权、植物新品种、生物医药新品种，以及财政部和国家税务总局确定的其他技术。
- 本通知所称技术转让，是指居民企业转让其拥有符合本通知第一条规定技术的所有权或5年以上（含5年）全球独占许可使用权的行为。
- 居民企业技术出口应由有关部门按照商务部、科技部发布的《中国禁止出口限制出口技术目录》（2008年第12号令）进行审查。居民企业取得禁止出口和限制出口技术转让所得，不享受技术转让减免企业所得税优惠政策。
- 居民企业从直接或间接持有股权之和达到100%的关联方取得的技术转让所得，不享受技术转让减免企业所得税优惠政策。
- 本通知自2008年1月1日起执行。

国家税务总局于2011年1月10日发布2011年第4号公告《关于高新技术企业资格复审期间企业所得税预缴问题的公告》，规定：

- 高新技术企业应在资格期满前三个月内提出复审申请，在通过复审之前，在其高新技术企业资格有效期内，其当年企业所得税暂按15%的税率预缴。
- 本公告自2011年2月1日起施行。

土地使用税

财政部、国家税务总局于2010年12月21日发布财税[2010]121号文《关于安置残疾人就业单位城镇土地使用税等政策的通知》，规定：

- 对出租房产，租赁双方签订的租赁合同约定有免收租金期限的，免收租金期间由产权所有人按照房产原值缴纳房产税。
- 关于将地价计入房产原值征收房产税问题。对按照房产原值计税的房产，无论会计上如何核算，房产原值均应包含地价，包括为取得土地使用权支付的价款、开发土地发生的成本费用等。宗地容积率低于0.5的，按房产建筑面积的2倍计算土地面积

- Technology export of resident enterprise shall be examined by relevant authorities according to Category of Technology Prohibited and Restricted from Export Procedures (Ordinance [2008] No.12) issued by the Ministry of Commerce and the Ministry of Science and Technology. Resident enterprises that have proceeds from transfer of technology prohibited and restricted from export shall not be entitled to preferential CIT reduction policies for technology transfer.
- If a resident enterprise has technology transfer earnings from its related party whose equity is totally held by the resident enterprise directly or indirectly, the resident enterprise shall not be eligible for preferential CIT reduction policies for technology transfer.
- This Circular came into effect as of Jan. 1, 2008.

SAT issued Announcement on CIT Prepayment of High-Tech Enterprises in the Period of Re-examination of Their Enterprise Identity (Announcement [2011] No.4) on Jan. 10, 2011, stipulating that:

- High-tech enterprises should apply for re-examination of their high-tech enterprise identity within three months prior to expiration. In the process of the re-examination, high-tech enterprises shall prepay CIT of the year at the rate of 15% as long as their enterprise identity is still within the period of validity.
- This Announcement shall come into effect as of Feb. 1, 2011.

Land Use Tax

The Ministry of Finance and SAT issued Circular on Policies for Employment of the Disabled and Urban Land Use Tax (CaiShui [2010] No.121) on Dec. 21, 2010, stipulating that:

- As for the house property for lease, if lease agreement signed by landlord and tenant prescribes a period of rent exemption, then owner of the property shall be liable for paying house property tax according to original value of the property in the period of rent exemption.
- Issues regarding levy of house property tax on the basis of adding land price to original value of the property. As for house property that is taxed based on its original price, regardless of how accounting treatment is, original price of the property shall include payment for obtaining land use right, cost and expense of development of the property and others. If plot ratio of land parcels is lower than 0.5, land area shall be calculated according to double structure area of the property.
- This Circular shall be implemented since issuance of it.

Business Tax

The Ministry of Finance and SAT issued Circular on Business Tax Policies for Transfer of Individual Residential Property (CaiShui [2011] No.12) on Jan. 27, 2011, stipulating that:

- Individuals selling residential property within 5 years since they bought them shall be liable for full-amount business tax.

- If an individual sells his/her superior residential property after 5 years since he/she bought it, he/she shall be liable for paying business tax on sales minus purchase price of the property.
- Individuals selling ordinary residential property after 5 years since they bought them shall be exempt from business tax.
- Criterion of the above-said ordinary and superior residential property, procedures for handling business tax exemption, verification of property purchase time and relevant invoice, deduction proof for tax on difference and other relevant tax treatment shall be carried out in accordance with *Circular on Opinions about Stabilizing Price of Residential Property* (GuoBanFa [2005] No.26), *Circular on Strengthening Management of Taxation in Connection with Real Estate Business* (GuoShuiFa [2005] No.89) and *Circular on Some Issues Related to Implementation of Tax Policies for Real Estate Business* (GuoShuiFa [2005] No.172) issued by SAT.
- This Circular shall come into effect as of the day after the issuance of it.

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