

## 增值税

国家税务总局于 2006 年 2 月 5 日发布国税发[2006]20 号文《关于增值税网上申报有关问题的通知》强调：

- 采取网上申报方式的纳税人，要按有关规定自行对照 IC 卡准确填写申报表，并在申报期内先将申报资料电子数据（不含税控 IC 卡）传递到主管税务机关，再携带记录专用发票存根联信息的税控 IC 卡到办税服务厅的窗口办理纳税申报事宜；
- 税务机关须先审核企业申报的销项税额，即插卡比对 IC 卡记录数与网上传来的申报表所填专用发票销售数，确认后录下存根联信息；再比对认证信息、四小票数据，审核进项税额；经审核无误后计算应缴税额，开具缴款书等。
- 纳税人办理申报纳税后，即可凭卡去购买发票。

## 出口退税管理

国家税务总局、商务部于 2006 年 2 月 13 日发布国税发[2006]24 号文《关于进一步规范外贸出口经营秩序切实加强出口货物退（免）税管理的通知》规定凡自营或委托出口业务具有以下情况之一者，不得将该业务申报办理出口货物退（免）税：

- 将空白的出口货物报关单、出口收汇核销单等单证交其他非相关单位或个人使用；
- 以自营名义出口，其实质是由其他经营者假借该出口企业名义操作完成；
- 以自营名义出口，其出口的同一批货物既签订购货合同，又签订代理出口合同（或协议）；
- 出口货物报关单与海运提单有关内容不符；
- 出口企业以自营名义出口，但不承担出口货物的质量、结汇或退税风险；
- 出口企业未实质参与出口经营活动、接受并从事由中间人介绍的其他出口业务，仍以自营名义出口；

## 个人所得税

财政部、国家税务总局于 2006 年 1 月 24 日发布《关于行政机关事业单位做好个人所得税代扣代缴工作的通知》强调：

- 行政机关、事业单位应依法履行个人所得税扣缴义务人的职责，应将财政部门(或机关事务管理、人事等部门)及本单位内部当期向职工发放的所有工资、津贴、补贴和奖金等收入进行合并计算应扣缴的个人所得税，对扣缴义务人应扣未扣，逃避、拒绝或者以其他方式阻挠税务机关依法检查的，将按照税收征管法有关规定予以处罚。

## 发票管理

国家税务总局于 2006 年 2 月 23 日发布国税函[2006]210 号文《关于使用计算机开具单联式发票有关问题的批复》规定凡符合以下四项条件的，可使用计算机开具的单联式发票：

- 纳税记录良好；
- 企业财务管理规范；
- 保证发票电子存根可靠存储 5 年以上；
- 可按期向主管税务机关报送发票电子存根数据。

## 征收管理

国家税务总局印发《营业税纳税人纳税申报办法》的通知，进一步规范了营业税的征收管理

- 统一营业税纳税申报表表式和填制要求；
- 纳税人按月申报，申报期为次月 1 日起至 10 日止。

➤ **编者按：**注意营业税的申报表改用了新的表式。

## 投资管理

商务部 中国证监会 国家税务总局 国家工商总局 国家外汇管理局以 2005 年第 28 号令发布《外国投资者对上市公司战略投资管理办法》主要内容有：

- 经商务部批准，外国投资者可以根据本办法对上市公司进行战略投资。
- 投资者进行战略投资应符合以下要求：
  - 以协议转让、上市公司定向发行新股方式以及国家法律法规规定的其他方式取得上市公司 A 股股份；
  - 投资可分期进行，首次投资完成后取得的股份比例不低于该公司已发行股份的百分之十，但特殊行业有特别规定或经相关主管部门批准的除外；
  - 取得的上市公司 A 股股份三年内不得转让；
  - 法律法规对外商投资持股比例有明确规定的行业，投资者持有上述行业股份比例应符合相关规定；属法律法规禁止外商投资的领域，投资者不得对上述领域的上市公司进行投资；
  - 涉及上市公司国有股股东的，应符合国有资产管理的相关规定。
- 投资者应符合条件为：依法设立、经营的外国法人或其他组织，财务稳健、资信良好且具有成熟的管理经验；境外实有资产总额不低于 1 亿美元或管理的境外实有资产总额不低于 5 亿美元；或其母公司境外实有资产总额不低于 1 亿美元或管理的境外实有资产总额不低于 5 亿美元；近三年内未受到境内外监管机构的重大处罚（包括其母公司）。

➤ **编者按：**中国放宽外国投资者投资 A 股，此举可能有助于吸引更多资金进入其不景气的资本市场。

## 动态信息

- 自今年的 2 月起到 10 月止，税务系统将针对房地产业及建筑安装业、服务业娱乐业、邮电通信业、金融保险业、煤炭生产及运销企业、废旧物资回收经营企业及用废企业、高收入行业及个人的个人所得税等七个行业启动专项检查。
- 上海市内资企业年检和外商投资企业联合年检从 3 月 1 日起正式开始，截止到 6 月 30 日结束。参检企业凭营业执照向原领照或指定的工商行政管理机关申领年检报告书，外商投资企业可于 2006 年 3



- the exporter pretends to handle export business on its own, but actually signs both a purchase contract and an agency contract (or agreement) based on the same batch of goods;
- the content of declaration statement for exports is inconsistent with that of maritime transportation bill of lading;
- the exporter handles export business on its own, but doesn't take the risks related to exported goods quality, exchange settlement or tax refund;
- the exporter pretends to handle export business on its own, but doesn't virtually participate in export operating activities, accept and engage in other export business introduced by intermediary persons or agencies.

### **Individual Income Tax (“IIT”)**

**The Ministry of Finance (“MOF”) and the SAT issued Circular On Administrative Organs And Institutions Performing The Obligation Of Withholding And Paying IIT on 24 January 2006,** stressing that,

- Administrative organs and institutions shall perform their obligation of withholding and paying IIT in accordance with laws and regulations, i.e. calculating individual's taxable income by combining all the salary, allowance, subsidy and bonus etc. paid in the current period by financial departments (or organ administration, human resources departments etc.) and themselves. IIT withholding agents which fail to withhold the amount of tax that ought to be withheld, evade from withholding, refuse to withhold or otherwise interfere with the tax authority's lawful inspection, will be punished or fined in accordance with the relevant provisions in *The Law Of The People's Republic Of China Concerning The Administration Of Tax Collection*.

### **Invoice Management**

**The SAT issued Reply To Issues Relative To Issuing Computer-aided Single-Copy Invoice (Guo Shui Han [2006] No. 210) on 23 February 2006,** stipulating that enterprises entitled to use computer to issue single-copy invoices shall meet the following criteria:

- Have a good record for paying tax;
- Have a standard financial management;
- Guarantee that stubs of electronic invoices will be securely put in file for more than 5 years;
- Have the ability to submit data of electronic invoice stubs to the regulatory tax authority on a basis of a prescribed period.

### **Tax Levying Administration**

**The SAT printed and circulated the notice on Business Tax Return Measures For Business Tax Payers, furthering standardizing administration for levying business tax.** The key points are:

- The same standard format of business tax return and same requirements for filling in the business tax return shall be applied;
- Business tax returns should be filed monthly from the first to the tenth day of the following month.

➤ **Editorial Comments:** please note that new format of business tax return shall be used.

## Investment Management

The MOCOM, the China Securities Regulatory Commission, the SAT, the State Administration of Industry and Commerce, the State Administration of Foreign Exchange issued **Administrative Measures Governing Foreign Strategic Investors Of Listed Companies (Order [2005] No. 28)**. The key points are as follows:

- After approved by the MOCOM, foreign investors can make strategic investments in listed companies in accordance with the Measures;
- Strategic investors should meet the following requirements:
  - Class-A stocks can only be acquired through share transfer agreement, additional share offering to specific investors or in other forms pursuant to relevant PRC laws and regulations;
  - Investing by stage is permitted, although no less than 10% of an investee company's outstanding stocks should be acquired by completion of the initial stage, unless otherwise approved by regulatory departments or specific regulations governing investment in specific industries;
  - Class-A stocks investors have acquired cannot be transferred for the following three years;
  - Investment ratio pertaining to a specific industry should be in compliance with the specified range for shareholding set forth by foreign investment regulations, if any, regarding that industry; foreign investors should not invest in any listed companies in an industry where foreign investment is prohibited by laws and regulations; and
  - Where state shareholders of listed companies are involved, compliance with state-owned assets management regulations should be considered.
- An investor should meet the following conditions: a legally established foreign "legal person" or other organization with stable financial results, good credit and mature management experience; oversea assets actually owned by the investor shall be no less than USD 100 million, or oversea assets managed by the investor shall be no less than USD 500 million; oversea assets actually owned by its parent company shall be no less than USD 100 million, or oversea assets managed by the investor's parent company shall be no less than USD 500 million; the investor (including its parent company) has not been given any material penalties by the regulatory and supervisory authorities within the recent 3 years.

➤ **Editorial Comments:** According to the Order, China government has loosened the restrictions on foreign investors investing in Class-A stocks. By doing so, it might be helpful to attract more capital to be invested in the sluggish capital market.

## What's New

- From February to October of this year, the tax authority will conduct a specialized inspection in IIT of seven sectors including construction and installation industry, service and entertainment industry, post and telecommunication industry, finance and insurance industry, coal mining enterprises and coal selling and transporting enterprises, waste and used material collecting enterprises and enterprises

utilizing waste, high-income industries and individuals.

- The annual joint inspection in domestic invested enterprises and foreign invested enterprises will officially commence on the first day of March, and end on the thirtieth day of June. An enterprise under inspection shall show its business license to the industry and commerce authority that issued the business license, or a designated industry and commerce authority, for getting a package of forms to fill out, and a foreign invested enterprise can submit the data required by the inspection through the website of Shanghai Industry & Commerce Authority from 1 March 2006 to 30 June 2006. For an enterprise that fails to get the package of forms to fill or submit the package of forms that are filled out within the prescribed period, the industry and commerce authority will give a punishment in accordance with the relevant regulation, or even cancel its business license.

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