

消费税

财政部、国家税务总局于 2006 年 3 月 20 日发布财税[2006]33 号文《关于调整和完善消费税政策的通知》对现行开征的消费税进行了较大的调整：

- 新增高尔夫球及球具、高档手表、游艇、木制一次性筷子、实木地板等税目，增列成品油税目，原汽油、柴油税目作为该税目的两个子目，同时新增石脑油、溶剂油、润滑油、燃料油、航空煤油 5 个子目；
- 取消护肤护发品税目，将属于护肤护发品征税范围的高档护肤类化妆品列入化妆品税目；
- 调整部分税目税率，现行 11 个税目中，涉及税率调整的有白酒、小汽车、摩托车、汽车轮胎；
- 调整自 2006 年 4 月 1 日起。

编者按：目前，对高档护肤类化妆品征收范围尚未确定。近期，国家税务总局还会就消费税调整事宜跟紧一些相关文件，敬请关注。

随着国家对消费税政策的调整，财政部、国家税务总局于 2006 年 3 月 30 日发布财关税[2006]22 号文《关于进口环节消费税有关问题的通知》明确：

- 对新增税目的产品开征进口环节消费税，调整相应产品的消费税税率；
- 停止对护肤护发品征收进口环节消费税；
- 石脑油、溶剂油、润滑油、燃料油暂按应纳税额的 30% 征收；航空煤油暂缓征收消费税；子午线轮胎免征消费税；
- 本调整自 2006 年 4 月 1 日起执行。

企业所得税

国家税务总局于 2006 年 3 月 6 日发布国税发[2006]31 号文《关于房地产开发业务征收企业所得税问题的通知》以下几方面发生较大变化：

- 对房地产开发预售收入规定了新的预计计税毛利率，并分别不同性质确定计税毛利率；（具体参见原文）
- 明确开发产品的完工标准；
- 放宽新办房产开发企业广告费、业务宣传费和业务招待费税前扣除的限制；
- 取消新办房地产开发、销售企业的所得税减免优惠。
- 本通知自 2006 年 1 月 1 日起执行。

外商投资企业和外国企业所得税

上海市地方税务局于 2006 年 2 月 27 日发布沪地税外[2006]14 号文《关于对本市部分外商投资企业有关地方所得税优惠政策延期执行至 2006 年底的通知》对以下地区及类型的外商投资企业的地方所得税优惠政策延续到 2006 年底

- 设立在虹桥、闵行、漕河泾经济开发区内的生产性外商投资企业；

- 设立在浦东新区内的外商投资企业；
- 设立在本市的产品出口型外商投资企业和先进技术型外商投资企业。

国家税务总局于 2005 年 2 月 15 日发布《关于外商投资企业拆除营业用房所得税处理问题的批复》内容为：

- 外商投资企业营业用房投入使用前所发生的初次装修费，应计入固定资产原价，并按税法的规定计提折旧。该营业用房投入使用若干年后，外商投资企业又进行重新装修，对重新装修时被拆除的初次装修设施，不得作为固定资产损失，从固定资产原值中扣除。对重新装修时被拆除设施的变价收入，可以抵减重新装修费用。

征收管理

上海市国家税务局、上海市地方税务局于 2006 年 3 月 20 日发文沪国税征[2006]12 号《关于印发〈税务登记集中管理实施办法〉的通知》概要如下：

- 自 2006 年 4 月 1 日起实行税务登记集中管理；
- 对 2006 年 4 月 1 日起新增纳税人均实行由生产经营地税务机关属地征收原则；
- 纳税人办理开业、变更、注销税务登记由主管税务分局受理，市税务登记处统一制证；
- 外省市在沪建筑安装企业的税务登记由受理处统一受理。

国家税务总局于 2006 年 3 月 16 日发布《关于换发税务登记证件的通知》决定 2006 年在全国范围内换发税务登记证

- 2006 年 8 月 1 日起全国统一开始换发、启用新税务登记证件；2007 年 1 月 1 日起旧税务登记证件不再有效。
- 国家税务局和地方税务局为同一个纳税人核发一个税务登记证。

国家税务总局于 2006 年 3 月 16 日发布国税发[2006]37 号文《关于完善税务登记证管理若干问题的通知》明确：

- 税务登记实行属地管理。
- 非独立核算的分支机构也应当按照规定分别向生产经营所在地税务机关办理税务登记。
- 承包租赁经营的纳税人，应当以承包承租人的名义办理临时税务登记。
- 税务登记证换发后，银行和其他金融机构在纳税人开户时在新的税务登记证副本中登录账号，手工填登的，应当盖章；纳税人应当自开立账户 15 日内将账号报告税务机关。
- 个人所得税扣缴义务人应当到所在地主管税务机关申报办理扣缴税款登记，领取扣缴税款登记证。对已办理税务登记的扣缴义务人，不发扣缴税款登记证，由税务机关在其税务登记证副本上登记扣缴税款事项。

动态信息

- 2006 年度上海市增值税一般纳税人资格年检工作自 2006 年 3 月 1 日起开始，截止 2006 年 5 月 31 日结束，从 2006 年 6 月 1 日起，一般纳税人必须凭贴有“2006 年上海市增值税一般纳税人年检合格”标识的〈发票购用簿〉购买增值税发票。凡在 2006 年 3 月 1 日前被认定为增值税一般纳税人和辅导期增值税一般纳税人的企业，均应纳入年检范围。

以上信息仅提供德安客户及对本公司业务感兴趣之人士参考，我们将尽量确保上述信息的准确性，我们提请读者注意，上述内容系有关文件的摘要，在实际应用时，须参照全文为准。同时，我们欢迎各位就上述信息咨询本公司的专业人士，也欢迎各位登陆我们的网站 www.deanca.com.cn。我们将为我们的客户提供实实在在的增值服务。上述摘编如中、外文不一致的，以中文为准。

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Consumption Tax

The Ministry of Finance (“MOF”) and the State Administration of Taxation (“SAT”) issued Circular On Adjusting And Refining Consumption Tax Policy (Cai Shui [2006] No. 33) on 20 March 2006, making relatively big adjustments to prevailing consumption tax:

- Adding tax items including golf balls and clubs, high-end watches, yachts, disposable wooden chopsticks, and wooden flooring etc., adding oil products as a tax item under which at a subordinated level are listed gasoline and diesel oil, as well as newly-added naphtha, solvent oil, lubricating oil, fuel oil, and aviation kerosene;
- Scrapping the tax item of skin and hair protection products, but moving high-end skin protection cosmetics originally under the tax item of skin and hair protection products to the tax item of cosmetics;
- Adjusting some of the tax rates among the prevailing 11 tax items, involving grain white wine, compact car, motorcycle and automobile tires;
- The adjustments in the Circular will be effective as of 1 April 2006.

➤ **Editorial Comments:** So far, the tax-levying scope for high-end skin protection cosmetics has not yet been determined. In the near future, the SAT will follow up consumption tax adjustment with some relevant official papers. Your attention will be greatly appreciated.

Subsequent to the adjustments to consumption tax policy, **the MOF and the SAT issued Circular On Issues Relative To Import-linked Consumption Tax (Cai Guan Shui [2006] No. 22) on 30 March 2006,** stating that:

- Newly added consumption tax items shall be subject to import-linked consumption tax, and consumption tax rates for relevant products shall be adjusted accordingly;
- Stopping imposing import-linked consumption tax on hair and skin protection products;
- Consumption tax imposed on naphtha, solvent oil, lubricating oil and fuel oil will be calculated on 30% of taxable amounts respectively; aviation kerosene will be temporarily exempt from consumption tax; meridian tires will be exempt from consumption tax;
- The adjustment in the Circular will be effective as of 1 April 2006.

Enterprise Income Tax (“EIT”)

The SAT issued Circular On Imposing Enterprise Income Tax Upon Real Estate Development Business (Guo Shui Fa [2006] No. 31) on 6 March 2006, with the following major changes:

- New projected gross profit rates for a tax purpose are introduced for real estate development pre-sale revenues, and determined according to different natures (See the original for the details);
- Criteria for completing the work in developed products are defined;
- Restrictions to tax deductible amounts of advertising and promotional fees incurred by newly established real estate developing enterprises are loosened;
- Tax preferential policy of EIT reduction and exemption for newly established real estate developing and selling enterprises are eliminated;
- The Circular will be effective as of 1 January 2006;

Foreign Invested Enterprise and Foreign Enterprise Income Tax (“FEIT”)

Shanghai Local Tax Bureau issued Circular On Extending Relevant Local Income Tax Preferential Policy Enjoyed By Some Foreign Invested Enterprises Till The End Of Year 2006 (Hu Di Shui Wai [2006] No. 14) on 27 February 2006, extending local income tax preferential policy till the end of year 2006 for foreign invested enterprises with a particular nature located in the following areas:

- Foreign invested enterprises with a nature of production established in Hongqiao, Minhang and Caohejing Economic Development Zones;
- Foreign invested enterprises established in Pudong New District;
- Export-oriented foreign invested enterprises and technologically advanced enterprises established in Shanghai.

The SAT issued Reply To Issue Of Income Tax Relative To Foreign Invested Enterprise Demolishing Commercial Buildings on 15 February 2006, stipulating that:

- Initial renovation expenditure incurred before a building of a foreign invested enterprise is used for commercial purposes must be included in the original cost of the building as a fixed asset and depreciated in accordance with the provisions of the tax law. When the foreign invested enterprise re-renovates the building after several years of use, the removal of the original renovation is not taken as a loss and deducted from the cost of the fixed asset. Income from the sale of the removed material and parts may be used to offset the cost of the new renovation.

Tax Levying Administration

Shanghai State Tax Bureau and Shanghai Local Tax Bureau issued Circular On Printing And Circulating Measures For Tax Registration Centralized Administration (Hu Guo Shui Zheng [2006] No. 12) on 20 March 2006. The key points are as follows:

- Tax registration centralized administration will be implemented starting from 1 April 2006;
- Starting from 1 April 2006, new taxpayers will be administered by the tax bureaus in the taxpayer’s production and operating sites according to the principle of apportionment;
- Taxpayers’ registration of establishment, alternation or cancellation of the registration shall be processed by branches of competent tax authority, and the relevant certificates shall be fabricated only

by tax registration department at a municipal level;

- Tax registration of construction and installation enterprises of provinces and cities other than Shanghai shall be processed only by Processing Department.

The SAT issued Circular On Issuing New Tax Registration Certificate on 16 March 2006, with a decision to issue new tax registration certificates nationwide in the year of 2006

- Starting from 1 August 2006, new tax registration will be issued and put into use nationwide; starting from 1 January 2007, old versions won't be valid any longer.
- State tax bureaus and local tax bureaus will, after examination, issue only one tax registration certificate for the same taxpayer.

The SAT issued Circular On A Number Of Issues Relative To Improving Tax Registration Certificate Administration (Guo Shui Fa [2006] No. 37) on 16 March 2006, stating that:

- Tax registration administration shall be governed by the principle of apportionment;
- Branches that are not independent from an accounting perspective shall apply to tax bureaus in the branches' production and operating sites for tax registration according to the relevant provisions;
- Taxpayers with contracted and leased operations shall apply for temporary tax registration in the name of a contractor and lesser.
- After issuance of a new tax registration certificate, banks and other financial institutions need to record on the official duplicate copy of the new tax registration certificate a taxpayer's account number when the taxpayer opens the account, and shall stamp on the record if it is done manually; the taxpayer shall report the account number to the tax authority within 15 days starting from opening the account.
- Individual income tax withholding agents shall apply to the competent tax authority where the withholding agents are located for tax amount withholding registration, and obtain Tax Amount Withholding Registration Certificate. For taxpayers that have completed tax registration, the tax amount withholding certificate will not be issued, and the tax authority will record matters related to tax amount withholding on the official duplicate copy of the taxpayers' tax registration certificate.

What's New

- Shanghai VAT Ordinary Taxpayer Status annual inspection for the year of 2006 has started from 1 March 2006, and will end on 31 May 2006. Starting from 1 June 2006, ordinary taxpayers must use Invoice Purchase Books pasted with a pass mark for Shanghai VAT Ordinary Taxpayer Status Inspection In 2006 while purchasing VAT invoices. All the enterprises that are granted VAT Ordinary Taxpayer Status before 1 March 2006 and ordinary taxpayers in the training period shall be subject to the annual inspection.

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