

涉税鉴证

国家税务总局于 2006 年 7 月 13 日发布国税函[2006]682 号文《关于非涉税中介机构从事涉税鉴证业务有关问题的批复》强调：

- 国家对从事涉税鉴证业务，实行严格的准入制度。对于不具备注册会计师行业执业资质、未纳入注册会计师行业监管的单位和其他中介机构一律不得承办涉税鉴证业务。
《注册税务师行业管理暂行办法》第七条规定，“对税务师事务所按有关规定从事涉税鉴证业务出具的鉴证报告，税务机关应当承认其涉税鉴证作用”。

流转税

国家税务总局于 2006 年 6 月 4 日发布国税发[2006]80 号文《关于纳税人销售自产建筑防水材料并同时提供建筑业劳务征收流转税问题的通知》规定：

- 纳税人销售自产建筑防水材料的同时提供建筑业劳务，凡符合《国家税务总局关于纳税人销售自产货物提供增值税劳务并同时提供建筑业劳务征收流转税问题的通知》（国税发〔2002〕117 号）规定条件的，对销售自产货物和提供增值税应税劳务取得的收入征收增值税，提供建筑业劳务收入(不包括按规定应征收增值税的自产货物和增值税应税劳务收入)征收营业税。
- 本通知自 2006 年 5 月 1 日起执行。

个人所得税

财政部、国家税务总局于 2006 年 6 月 27 日发布财税[2006]10 号文《关于基本养老保险费、基本医疗保险费、失业保险费、住房公积金有关个人所得税政策的通知》主要内容有：

- 企事业单位和个人超过规定的比例和标准缴付的基本养老保险费、基本医疗保险费和失业保险费，住房公积金，应将超过部分并入个人当期的工资、薪金收入，计征个人所得税。
- 个人实际领（支）取原提存的基本养老保险金、基本医疗保险金、失业保险金和住房公积金时，免征个人所得税。

征收管理

国家税务总局于 2006 年 7 月 13 日发布国税发[2006]104 号文《关于换发税务登记证件有关问题的补充通知》主要内容有：

- 为确保 2006 年全面换发税务登记证件工作的顺利进行，税务登记表格发放可提前开始，可以在纳税人到税务机关办理纳税申报和涉税事项时发放；
- 换发税务登记证件后，纳税人在银行开户时，开户银行必须按规定在税务登记证副本登录新的账号。对原有账号暂不作登录要求，但纳税人必须向税务机关报告；
- 国税局、地税局赋予同一纳税人的识别号必须一致，税务登记证字号为：省（市）国（地）税字+纳税人识别号。

出口退税

国家税务总局于 2006 年 7 月 12 日发布国税发[2006]102 号文《关于出口货物退（免）税若干问题的通知》内容为：

- 出口企业出口的下列货物，除另有规定者外，视同内销货物计提销项税额或征收增值税：
 - 国家明确规定不予退（免）增值税的货物；
 - 出口企业未在规定期限内申报退（免）税的货物；
 - 出口企业虽已申报退（免）税但未在规定期限内向税务机关补齐有关凭证的货物；
 - 出口企业未在规定期限内申报开具《代理出口货物证明》的货物；
 - 生产企业出口的除四类视同自产产品以外的其他外购货物。
- 退税审核期为 12 个月的新发生出口业务的企业和小型出口企业，在审核期期间出口的货物，应按统一的按月计算免、抵、退税的办法分别计算免抵税额和应退税额。对小型出口企业的各月累计的应退税款，可在次年一月一次性办理退税；对新发生出口业务的企业应退税款，可在退税审核期期满后的当月对上述各月的审核无误的应退税额一次性退给企业。原审核期期间只免抵不退税的税收处理办法停止执行。
- 从事进料加工业务的生产企业，应于取得海关核发的《进料加工登记手册》后的下一个增值税纳税申报期内向主管税务机关办理《生产企业进料加工登记申报表》；于发生进口料件的当月向主管税务机关申报办理《生产企业进料加工进口料件申报明细表》；并于取得主管海关核销证明后的下一个增值税纳税申报期内向主管税务机关申报办理核销手续。逾期未申报办理的，税务机关在比照《中华人民共和国税收征收管理法》第六十二条有关规定进行处罚后再办理相关手续。
- 出口企业应按照有关规定办理出口退（免）税认定手续。出口企业在办理认定手续前已出口的货物，凡在出口退税申报期限内申报退税的，可按规定批准退税；凡超过出口退税申报期限的，税务机关须视同内销予以征税。
- 本通知自 2006 年 7 月 1 日起执行。

国家税务总局于 2006 年 7 月 6 日发布国税函[2006]666 号文《关于保税区企业出口退税有关问题的批复》内容为：

- 考虑到《对外贸易经营者备案登记办法》施行后保税区内出口企业可在境内区外办理报关出口业务的实际情况，总局同意对保税区内出口企业在境内区外的出口货物，按照现行有关出口退税办法办理退税。

动态信息

- 近日，国家建设部等六部委联合签发了《关于规范房地产市场外资准入和管理的意见》强调了外商设立房地产企业的准入门槛及境外机构和个人购房的限定条件，并进一步规范了监管制度。

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.deancpa.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。

pension insurance, basic medical insurance, unemployment insurance and housing accumulation fund, the received (drawn) amounts are exempt from IIT.

Tax Levying Administration

The SAT issued *Supplemental Circular On Issuing New Tax Registration Certificates (Guo Shui Fa [2006] No.104)* on 13 July 2006. The key points are as follows:

- In order to ensure a smooth going of issuing new tax registration certificates to replace old ones nationwide in the year of 2006, the work of distribution of tax registration forms can start early, and the forms can be distributed to taxpayers when they come to the tax authority for tax filing and other tax related matters;
- When a taxpayer opens an account in a bank after obtaining a new tax registration certificate to replace the old one, the bank shall record on the official duplicate copy of the new tax registration certificate the taxpayer's new account number. The recording of old account number is not required for the time being, but the taxpayer must report it to the tax authority;
- The identity number of a taxpayer issued by a state tax bureau shall be the same as the one issued by a local tax bureau, and the number of a tax registration certificate will be made up in this way: Province (City) Guo (Di) Shui Zi + Identity number.

Export Tax Refund

The SAT issued *Circular On Certain Specific Issues Concerning Tax Refund (Exemption) For Exported Goods (Guo Shui Fa [2006] No.102)* on 12 July 2006. The key points are as follows:

- Unless otherwise provided, the following goods exported by exporting enterprises shall be deemed as goods sold domestically for the purpose of accruing Output VAT or levying VAT:
 - goods that state law explicitly provides are not entitled to tax refund (exemption);
 - goods that exporting enterprises fail to report for applying for tax refund (exemption) within the prescribed period;
 - goods that although exporting enterprises have reported for applying for tax refund (exemption), yet they fail to supply the deficiency of the relevant documentation proof of the goods within the prescribed period;
 - goods that exporting enterprises fail to report for applying for the issuance of Agency Exporting Goods Certificate;
 - goods except for those under the 4 categories deemed as self-produced goods that manufacturing enterprises export.
- For enterprises that have new exporting activities and small-scale exporting enterprises with a 12-month period of tax refund review, a uniform method of calculating the amounts of tax exemption, credit and refund on a monthly basis shall be adopted in respectively calculating the amounts of tax exemption and credit and the amounts of tax refund for the goods exported within the review period. The accumulated amounts of monthly refundable tax within the aforesaid review period in the small-scale enterprises can be processed for refund at a time in January of the following year; the accumulated amounts of monthly refundable tax within the aforesaid review period in enterprises that

have new exporting activities can be processed for refund at a time after detecting no errors in the calculation of aforesaid refundable tax amounts in the very month when the review period expires. The original tax processing rule under which only tax exemption and credit instead of tax refund can be processed within the review period will be put to a halt for implementation.

- Manufacturing enterprises engaging in processing imported materials shall go through the procedure of filling in Manufacturing Enterprise Processing Imported Materials Registration & Declaration Form with the competent tax authority in the following VAT assessable period after obtaining Processing Imported Materials Registration Manual issued by the customs authority; shall go through the procedure of filling in Imported Material Detail Form For Manufacturing Enterprise Processing Imported Materials with the competent tax authority in the very month when the materials are imported; shall go through the procedure of record cancellation with the competent tax authority in the following VAT assessable period after obtaining the record cancellation proof issued by the competent customs authority. If the procedures are not handled within the prescribed time limit, the tax authority will impose penalties by referring to the relevant provisions of Article No.62 in The Law Of The People's Republic China Concerning The Administration of Tax Collection before processing the relevant procedures.
- Exporting enterprises shall go through export tax refund (exemption) confirmation procedure according to the relevant regulations. For goods that are exported before the exporting enterprises go through the confirmation procedure, the tax authority can give approval of tax refund according to the relevant regulations if the goods are reported for tax refund application within the export tax refund reporting period; the tax authority shall deem the goods as sold domestically and levy tax if the goods are not reported within the aforesaid period.
- The Circular will be effective as of 1 July 2006.

The SAT issued *Reply To Issues Concerning Export Tax Refund For Enterprises In Bonded Zones (Guo Shui Han [2006] No.666)* on 6 July 2006, with the key point as follows:

- Given that exporting enterprises can go through the export declaration procedure outside bonded zones within the PRC territory after the implementation of Measures For The Archival Filing And Registration Of Foreign Trade Business Operators, the SAT agrees that the tax refund for the goods exported to the areas outside bonded zones within the PRC territory by the exporting enterprises within bonded zones can be processed according to the prevalent relevant export tax refund measures.

What's New

- Recently the six ministries including the Ministry of Construction jointly issued *Proposals On Market Access And Administration For Foreign Investment In Real Estate Sector*, which emphasize a threshold for foreign-invested real estate enterprise establishment and restrictions on residential property purchases by foreign institutions and individuals, and further standardize the regulatory systems.

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