

## 个人所得税

国家税务总局于2006年12月15日发布国税函[2006]1200号文《关于明确年所得12万元以上自行纳税申报口径的通知》规定计算年所得时应按以下规定计算年所得数额：

- 劳务报酬所得、特许权使用费所得不得减除纳税人在提供劳务或让渡特许使用权过程中缴纳的有关税费。
- 财产租赁所得不得减除纳税人在出租财产过程中缴纳的有关税费；对于纳税人一次取得跨年度财产租赁所得的，全部视为实际取得所得年度的所得。
- 个人转让房屋所得采取核定征收个人所得税的，按照实际征收率（1%、2%、3%）分别换算为应税所得率（5%、10%、15%），据此计算年所得。
- 个人储蓄存款利息所得、企业债券利息所得全部视为纳税人实际取得所得年度的所得。
- 股票转让所得以一个纳税年度内，个人股票转让所得与损失盈亏相抵后的正数为申报所得数额，盈亏相抵为负数的，此项所得按“零”填写。
- 纳税人委托有税务代理资质的中介机构纳税申报需附报委托协议（合同）。

上海市地方税务局于2006年12月7日发布沪地税所二[2006]19号文《关于贯彻个人所得税自行纳税申报办法的操作意见》规定：

- 纳税人在办理自行纳税申报时，不涉及补缴、退还个人所得税税款的，可选择采用邮寄申报和网上申报方式；涉及补缴、退还个人所得税税款的，应到其主管税务机关办税服务厅办理自行纳税申报的相关事项。
- 采用邮寄申报方式时，需以挂号信邮寄申报并且在回邮信封封面上准确、完整、清晰地填写本人有效的联系地址、姓名和邮编，便于主管税务机关准确地邮寄回复信件。

采用网上申报方式时，应在规定的申报期限内，到主管税务机关办税服务厅办理申请网上申报的相关事项。

## 出口退税

国家税务总局、国家外汇管理局于2006年11月13日发布国税发[2006]168号文《关于远期收汇出口退税有关问题的通知》内容有：

- 出口企业远期收汇且未逾期的，向税务机关申报出口货物退（免）税时，可提供其所在地外汇局出具的《远期收汇备案证明》，税务机关受理后，按现行出口退税规定审核、审批出口货物退（免）税。
- 远期收汇是指按现行外汇管理规定预计收汇日期超过报关日期180天以上（含180天）的出口收汇。
- 出口企业应到所在地外汇局办理远期收汇备案手续。外汇局可依据出口企业的申请，为其出具加盖了“出口收汇核销监管业务章”《远期证明》。

- 出口企业货物出口并外汇局办理远期收汇备案手续后，应在预计收汇日期内收（结）汇，并在预计收汇日期起 30 天内办理出口收汇核销手续。

本通知自 2006 年 12 月 1 日起执行。

## 营业税

上海市地方税务局于 2006 年 12 月 6 日发布沪地税流[2006]61 号文《关于本市推行国税总局〈营业税纳税申报办法〉的通知》：

- 实施范围为：在本市从事营业税交通运输业、娱乐业、服务业、建筑业税目应税范围行为的营业税纳税人。

实施步骤：有计划分期分批推行。公路、内河货物运输企业从 2007 年 1 月 1 日起全面推行。

## 发票管理

国家税务总局于 2006 年 12 月 14 日发布[2006]2 号公告《关于公路内河货物运输统一发票增值税抵扣有关问题的公告》内容为：

- 自 2007 年 1 月 1 日起，增值税一般纳税人购进或销售货物，取得的作为增值税扣税凭证的货运发票，必须是通过货运发票税控系统开具的新版货运发票。
- 纳税人取得的 2007 年 1 月 1 日以后开具的旧版货运发票，不再作为增值税扣税凭证抵扣进项税额。
- 纳税人取得的 2006 年 12 月 31 日以前开具的旧版货运发票暂继续作为增值税扣税凭证，纳税人应在开具之日起 90 天后的第一个纳税申报期结束以前申报抵扣进项税额。

自 2007 年 4 月 1 日起，旧版货运发票一律不得作为增值税扣税凭证抵扣进项税额。

## 投资管理

国务院于 2006 年 11 月 11 日发布第 478 号令《中华人民共和国外资银行管理条例》内容为：

- 经银行业监督管理机构审查批准，可设立外资银行及其分支机构。
- 外商独资银行、中外合资银行的注册资本最低限额为 10 亿元人民币或者等值的自由兑换货币。注册资本应当是实缴资本。
- 设外商独资银行、中外合资银行的股东或者设分行、代表处的外国银行应当具备下列条件：
  - 具有持续盈利能力，信誉良好，无重大违法违规记录；
  - 拟设外商独资银行的股东、中外合资银行的外方股东或者设分行、代表处的外国银行具有从事国际金融活动的经验；
  - 具有有效的反洗钱制度；
  - 设外商独资银行的股东、中外合资银行的外方股东或者设分行、代表处的外国银行受到所在国家或者地区金融监管当局的有效监管，并且其申请经所在国家或者地区金融监管当局同意；
  - 国务院银行业监督管理机构规定的其他审慎性条件。
- 外商独资银行、中外合资银行可以经营部分或者全部外汇业务和人民币业务。



**Shanghai Municipal Administration of Local Taxation issued Opinions for Handling Purpose on the Implementation of Measures of Individual Income Tax Payment and Self-reporting by Individuals (Hu Di Shui Suo Er [2006] No.19) on 7 December 2006, stipulating that:**

- In case of no involvement of individual income tax to be paid or refunded in a taxpayer's handling the tax self-reporting, either reporting by post or via website can be chosen; in case of involvement of individual income tax to be paid or refunded, the taxpayer shall go to the tax handling service hall of his (or her) competent tax authority to handle the matters related to tax self-reporting.
- While reporting by post, it is required to post by registered mail and write on the returned envelope the taxpayer's valid address, name and postal code in an accurate, complete and clear manner, so as to facilitate the competent tax authority to precisely send the mail for reply.
- While reporting via website, it is required to go to the tax handling service hall of his (or her) competent tax authority to handle the matters related to on-line tax reporting within the prescribed reporting period.

## **Export Tax Refund**

**The SAT and the State Administration of Foreign Exchange (the "SAFE") issued Circular On Issues of Export Tax Refund for Receipt of Foreign Exchange at Usance (Guo Shui Fa [2006] No.168) on 13 November 2006, the contents of which are:**

- While applying to the tax authority for tax refund (exemption) on exported goods, an export enterprise with its receipt of foreign exchange at usance still within the deadline of receipt date can provide the "filing certificate for receipt of foreign exchange at usance" issued by the administrative bureau of foreign exchange where the enterprise is located. Upon the acceptance for handling, the tax authority shall verify and approve the tax refund (exemption) on exported goods in accordance with prevailing regulations on export tax refund.
- "Receipt of foreign exchange at usance" means the receipt of export proceeds in foreign exchange with the expected receipt date later than the date of reporting export to the Customs for more than 180 days (inclusive) in accordance with the prevailing regulations on administration of foreign exchange.
- The export enterprise shall go to the administrative bureau of foreign exchange where it is located for the handling of filing procedures of receipt of foreign exchange at usance. Subject to the application by the export enterprise, the administrative bureau of foreign exchange will issue the "filing certificate for receipt of foreign exchange at usance" with the "stamp of verification and supervision operations for receipt of export proceeds in foreign exchange".
- After the export of goods and handling of filing procedures of receipt of foreign exchange at usance with the administrative bureau of foreign exchange, the export enterprise shall receive (settle) the foreign exchange on or before the expected receipt date and handle the procedures of verification of receipt of export proceeds in foreign exchange within 30 days upon the expected receipt date.
- This Circular shall be implemented as of 1 December 2006.

## **Business Tax**

**Shanghai Municipal Administration of Local Taxation issued Circular regarding the Implementation of the SAT's "Measures for Business Tax Payment and Filing" in this Municipality (Hu Di Shui Liu [2006] No.61) on 6 December 2006:**

- The scope of implementation: business tax payers in this municipality that engage in the activities falling within the business tax applicable scope of categories such as transportation, entertainment, service and construction.
- The steps for implementation: to implement as planned in phases and in batches. No enterprises engaging in the highway and/or inland river transportation of goods shall be exempted from implementation starting from 1 January 2007.

## **Administration of Invoices**

**The SAT issued Public Announcement on Issues Relative to Value Added Tax ("VAT") Deduction Based on Uniform Invoice for Highway and Inland River Transportation (Public Announcement [2006] No.2) on 14 December 2006, the contents of which are:**

- Starting from 1 January 2007, the invoices for goods transportation which VAT general taxpayers obtain as VAT deduction supporting document during the purchase or sale of goods shall be invoices for goods transportation in new version issued by tax control system for invoice for goods transportation.
- Invoices for goods transportation in old version issued after 1 January 2007 that taxpayers obtain shall not be used as VAT deduction supporting document for the deduction of input VAT.
- Invoices for goods transportation in old version issued before 31 December 2006 that taxpayers obtain can continue to be used as VAT deduction supporting document, and the taxpayers shall file the deduction of input VAT based on the said invoices after 90 days upon the issuance date of the invoices, and before the end of the first tax payment and filing period.
- Starting from 1 April 2007, invoices for goods transportation in old version shall not be used as VAT deduction supporting document for the deduction of input VAT.

## **Administration of Investment**

**The State Council issued Regulations of the People's Republic of China on the Administration of Foreign-invested Banks (Order No.478) on 11 November 2006, the contents of which are:**

- Foreign-invested banks and the branches thereof can be established upon the examination and approval of the banking regulatory institution.
- The minimum limit of registered capital for a wholly foreign-invested bank or a Chinese-foreign joint venture bank shall be RMB 1 billion or convertible foreign currencies on a par with RMB 1 billion. The registered capital shall be the paid-in capital.

- Shareholders of wholly foreign-invested banks and Chinese-foreign joint venture banks to be established or foreign banks that are to establish branches or representative offices shall satisfy the conditions as follows:
  - Having sustainable capability of gaining profits and good credibility and no record of major violations of the laws and regulations;
  - Shareholders of the wholly foreign-invested banks and foreign shareholders of Chinese-foreign joint venture banks to be established or foreign banks that are to establish branches or representative offices shall boast experiences of engaging in international financial businesses;
  - Having effective anti-money laundering systems;
  - Shareholders of the wholly foreign-invested banks and foreign shareholders of Chinese-foreign joint venture banks to be established or foreign banks that are to establish branches or representative offices shall be subject to effective supervision by the financial regulatory authorities in the countries or regions where they are located from which they shall obtain approval for their applications; and
  - Other prudent conditions as prescribed by the banking regulatory institution of the State Council.
- Wholly foreign-invested banks and Chinese-foreign joint venture banks may engage in foreign exchange business and Renminbi business in part or in whole.

*The newsletter is merely provided to our clients and those who have interest in our business for reference. We'll do our best to ensure the accuracy of the information in the newsletter. We have to remind you that the content in the newsletter is abstracted from relevant documents, and therefore in practice the original documents should be used for reference. Meanwhile, we welcome all of you to consult professionals in our firm regarding the information in the newsletter, and also welcome all of you visit our website [www.deancca.com.cn](http://www.deancca.com.cn). We will render affordable and value-added services to our clients. If there is a discrepancy between Chinese and English versions, Chinese version will prevail.*

张有礼	联系电话(Tel): 53832277*168	王伟文	联系电话(Tel): 53832277*111
<b>Youli Zhang</b>	电子信箱(Email): <a href="mailto:ylzhang@deancca.com.cn">ylzhang@deancca.com.cn</a>	<b>Jude Wang</b>	电子信箱(Email): <a href="mailto:weiwen@deancca.com.cn">weiwen@deancca.com.cn</a>
周剑英	联系电话(Tel): 53832277*118		
<b>Jenny Zhou</b>	电子信箱(Email): <a href="mailto:jenny.zhou@deancca.com.cn">jenny.zhou@deancca.com.cn</a>		