

## 土地增值税

国家税务总局于 2006 年 12 月 28 日发布国税发[2006]187 号文《关于房地产企业土地增值税清算管理有关问题的通知》明确规定：

- 对于房地产开发项目全部竣工、完成销售的、整体转让未竣工决算房地产开发项目和直接转让土地使用权的企业均需进行土地增值税的清算。
- 已竣工验收的房地产开发项目，已转让的房地产建筑面积占整个项目可售建筑面积的比例在 85% 以上，或该比例虽未超过 85%，但剩余的可售建筑面积已经出租或自用的，税务主管机关可以要求纳税人清算土地增值税。
- 扣除取得土地使用权所支付的金额、房地产开发成本、费用及与转让房地产有关税金，须提供合法有效凭证；不能提供合法有效凭证的，不予扣除。
- 属于多个房地产项目共同的成本费用，应按清算项目可售建筑面积占多个项目可售总建筑面积的比例或其他合理的方法，计算确定清算项目的扣除金额。
- 税务中介机构受托对清算项目审核鉴证，需按税务机关规定的格式对审核鉴证情况出具鉴证报告。

☞ 编者按：此前上海市地方税务局曾于 1996 年以沪地税地[1996]30 号文《关于土地增值税预征问题的通知》规定了房地产企业的预征土地增值税问题，上文强调的是清算问题。对于房地产企业的土地增值税清算核算，将有多种不同的结果，关键是对政策的灵活运用问题。

## 增值税发票管理

国家税务总局于 2006 年 12 月 20 日发布国税函[2006]1279 号文《关于纳税人折扣折让行为开具红字增值税专用发票问题的通知》明确：

- 纳税人销售货物并向购买方开具增值税发票后，由于购货方在一定时期内累计购买货物达到一定数量，或者由于市场价格下降等原因，销货方给予购货方相应的价格优惠或补偿等折扣、折让行为，销货方可按现行《增值税专用发票使用规定》的有关规定开具红字增值税专用发票。

## 车船税

国务院发布[2006]第 482 号令《中华人民共和国车船税暂行条例》主要内容：

- 车船税按年申报缴纳。
- 从事机动车交通事故责任强制保险业务的保险机构为机动车车船税的扣缴义务人，应当依法代收代缴车船税
- 自 2007 年 1 月 1 日起施行。1951 年 9 月 13 日原政务院发布的《车船使用牌照税暂行条例》和 1986 年 9 月 15 日国务院发布的《中华人民共和国车船使用税暂行条例》同时废止。

## 鉴证业务规定

国家税务总局于 2006 年 12 月 26 日发布国税发[2006]185 号文《关于企业财产损失所得税前扣除有关涉税鉴证业务问题的通知》内容为：

- 企业申报扣除各项财产损失时，均应提供能够证明财产损失确属已实际发生的合法证据，包括：具有法律效力的外部证据、具有法定资质的中介机构的经济鉴证证明和特定事项的企业内部证据。
- 各级税务机关在受理企业财产损失所得税前扣除申请时，应对出具涉税鉴证证明的中介机构的法定资质进行严格审查。

## 数据采集工作

国家税务总局于 2006 年 12 月 22 日发布国税函[2006]1244 号文《关于加强增值税其他凭证数据采集传输管理有关问题的通知》对海关进口增值税专用缴款书抵扣清单的填制内容作了进一步的规范：

- 海关进口增值税专用缴款书号码在 H2000 通关系统中共有 22 位，各位的含义是：号码前 4 位为各海关代码；第 5 至 8 位为年份；第 9 位为进出口标志，其中“1”为进口标志，“0”为出口标志；第 10 至 18 位为报关单编号；第 19 位为征税标志，其中“-”为正常征税标志，“/”为补税标志，“#”为退税标志，“D”为删除标志，“@”为违规补滞纳金标志；第 20 位为税种标志，其中“A”为关税标志，“L”为增值税标志，“Y”为消费税标志，“T”为特别关税标志；第 21 位至 22 位为一票报关单所产生的专用缴款书顺序号。
- 以海关进口增值税专用缴款书号码“020720061074517594—L02”为例，纳税人填制抵扣清单时，包括“—”、大写英文字母“L”在内的 22 位号码必须填写完整，其中英文字母“L”一律为大写。H2000 通关系统开具的海关进口增值税专用缴款书号码上一行打印的四位日期如：“（0609）”不属于缴款书号码，不应当填写。

## 洋山保税区政策

国家税务总局于 2006 年 12 月 15 日发布国税函[2006]1226 号文《关于洋山保税区等海关监管特殊区域有关税收问题的通知》内容有：

- 洋山保税港区（简称港区）和珠澳跨境工业区珠海园区（简称园区）享受出口加工区的税收政策，即国内货物进入港区或园区视同出口，实行退税，港区或园区内企业的货物交易不征收增值税、消费税。
- 国内货物“出口”到港区或园区、港区或园区区内企业耗用的水、电、气（汽），按现行政策规定的出口货物适用的出口退税率执行。



Comments: the new Measure

☞ Editorial Notes: In 1996 Shanghai Local Taxation Bureau issued Circular On Pre-levying Land Appreciation Tax (Hu Di Shui Di [1996] No.30) with stipulations on the issue of pre-levying LAT from real estate enterprises. In contrast, the above-mentioned Circular is focused on the issue of reconciliation of LAT. Different results may be got from the reconciliation and accounting of LAT of real estate enterprises, mainly depending on the flexibility of application of the relevant policies.

## **Administration of Value-added Tax (“VAT”) Invoice**

**The SAT issued Circular on the Issuance of Red-letter Special VAT Invoices for Taxpayers’ Granting Discounts and Rebates (Guo Shui Han [2006] No.1279) on 20 December 2006, clarifying that:**

- In the case that taxpayers as seller grant buyers discounts and rebates such as offering relevant preferential prices or indemnity because accumulated amounts of goods purchased by buyers within a specific period reach given amounts or due to the decline of market prices and other reasons after the taxpayers sell the goods and issue VAT invoices to the buyers, the sellers can issue Red-letter Special VAT Invoices in accordance with the relevant provisions of the prevailing Provisions for the Use of Special Invoices of Value-Added Tax.

## **Vehicle and Vessel Tax**

**The State Council issued Interim Regulations of the People’s Republic of China on Vehicle and Vessel Tax (Order [2006]No.482), with the key points as follows:**

- Vehicle and vessel tax shall be filed and paid on a yearly basis.
- Insurance institutions engaging in business of compulsory traffic accident liability insurance for motor vehicles shall be the withholding agent for vehicle and vessel tax for motor vehicles, and shall withhold and pay vehicle and vessel tax according to law.
- The Interim Regulations shall be implemented as from 1 January 2007. Interim Regulations of the Vehicle and Vessel License Plate Tax promulgated on 13 September 1951 by the Government Administration Council of the Central People’s Government and Provisional Regulations of the People’s Republic of China on Vehicle and Vessel Usage Tax promulgated on 15 September 1986 by the State Council shall be abrogated at the same date.

## **Provisions on Appraisal and Attestation Services**

**The SAT issued Circular on the Issue of Tax-related Appraisal and Attestation Services for Deduction of Enterprise Property Losses before Income Tax (Guo Shui Fa [2006] No.185) on 26 December 2006, the contents of which are:**

- When an enterprise applies for the deduction of various asset losses, it shall provide legal supporting documentation that is able to evidence that the asset losses have been actually incurred, including external proof with legal effect, economic appraisal and attestation certificates issued by intermediary institutions with statutory qualifications and internal proof within the enterprise on specific matters.

- The tax authorities at various levels shall conduct a strict verification over the statutory qualifications of intermediary institutions issuing tax-related appraisal and attestation certificates before accepting the application for the deduction of various asset losses by enterprises.

## **Data Collection**

**The SAT issued Circular on Issues Relative to Strengthening the Administration of Collection and Transmission of Data for Other VAT Certification (Guo Shui Han [2006] No.1244) on 22 December 2006**, further standardizing the fill-in contents of deduction schedule for special payment certificate of import VAT issued by the Customs:

- The code of special payment certificate of import VAT issued by the Customs is a 22-digit number in the H2000 clearance system, the meaning of each digit of which is as follows: the first four digits means codes of various customs authorities; from the 5<sup>th</sup> to 8<sup>th</sup> digit means a year; the 9<sup>th</sup> digit means a mark related to export and import, “1” meaning import, “0” meaning export; from the 10<sup>th</sup> to 18<sup>th</sup> digit means a code of customs declaration; the 19<sup>th</sup> digit means a mark related to tax collection, “-” meaning a normal tax collection, “/” meaning a tax payment beyond a prescribed deadline, “#” meaning a tax refund, “D” meaning deletion, “@” meaning a surcharge payment for non-compliance with regulations; the 20<sup>th</sup> digit means a tax category, “A” meaning customs duty, “L” meaning VAT, “Y” meaning consumption tax, “I” meaning special customs duty; from the 21<sup>st</sup> to 22<sup>nd</sup> digit means a sequential code of a special payment certificate stemming from one-copy customs declaration.
- Taking as an example of the code of special payment certificate of import VAT issued by the Customs - “020720061074517594—L02”, the taxpayer shall fill the 22-digit code in full in the deduction schedule, including “-” and the English letter “L” which shall be capitalized with no exception. The date comprising of four digits, e.g. “(0609)”, printed in the line above a code of special payment certificate of import VAT issued by the Customs through H2000 clearance system is not attributable to the code of payment certificate, and shall not be filled in.

## **Policies for Yangshan Bonded Port**

**The SAT issued Circular on Tax Issue for Special Areas under the Customs Supervision including Yangshan Bonded Port (Guo Shui Han [2006] No.1226) on 15 December 2006**, the contents of which are:

- Yangshan Bonded Port (“Port”) and Zhuhai Macao Cross-Border Industrial Zone Zhuhai Park (“Park”) are eligible for the tax policies for export processing zones, i.e. domestic goods into Port or Park are deemed as for export, and enjoy tax refund. No VAT and consumption tax are imposed upon the goods transactions between enterprises in Port or Park.

- Tax is refunded for domestic goods “exported” into Port or Park, consumption of water, electricity, gas (steam) by enterprises in Port or Park, at export tax refund rates as applicable to exported goods according to the prevailing policies.

## What's New

- **Arrangement between the Mainland of China and the Hong Kong. Special Administrative Region for the Avoidance of Double Taxation. and the Prevention of Fiscal Evasion with respect to Taxes on Income** was duly signed on 21 August 2006, and confirmed for its effectiveness on 8 December 2006. In the mainland, it applies to incomes derived on the date of 1 January 2007 or a tax year after the said date; in Hong Kong Special Administrative Region, it applies to incomes derived on the date of 1 April 2007 or a tax year after the said date.

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