

## 热烈庆祝上海德安会计师事务所成立五周年!

### 企业所得税

国家税务总局于 2007 年 8 月 30 日发布国税发[2007]104 号文《关于调整核定征收企业所得税应税所得率的通知》规定:

- 2007 年 8 月 1 日起对 8 个行业降低应税所得率: 农林牧渔(应税所得率 3—10%)、制造业(应税所得率 5—15%)、批发零售贸易业(应税所得率 4—15%)、交通运输业(应税所得率 7—15%)、建筑业(应税所得率 8—20%)、饮食业(应税所得率 8—25%)、娱乐业(应税所得率 15—30%)和规定的其他行业(应税所得率 10—30%)等。
- 房地产开发企业应税率不变。

编者按: 按照我国现行规定, 对部分中小企业采取核定征收的办法。即定额征收或根据企业的收入总额和应税所得率相乘计算应税所得额, 然后再按照适用税率计算出其应纳税额。

### 车船税

国家税务总局于 2007 年 8 月 14 日发布国税发[2007]98 号文《关于保险机构代收代缴车船税有关问题的通知》内容为:

- 自 2008 年 7 月 1 日起车船税由保险公司代缴;
- 对于以前年度有欠缴车船税的, 由保险公司代为补收;
- 对于纳税人在应购买“交强险”截止日期以后购买“交强险”的, 或以前年度没有缴纳车船税的, 保险机构在代收代缴税款的同时, 还应代收代缴欠缴税款的滞纳金。

### 发票管理

国家税务总局于 2007 年 8 月 28 日发布国税函[2007]918 号文《关于增值税专用发票最高开票限额审批权限的通知》内容为:

- 自 2007 年 9 月 1 日起将增值税专用发票最高开票限额审批权限下放到区县税务机关。

国家税务总局于 2007 年 8 月 24 日发布国税函[2007]868 号文《关于发票核定和最高限额审批有关问题的批复》内容为:

- 在为纳税人办理发票核定和最高开票限额的审批时, 可由主管局长授权, 经基层税务所审查后, 由基层税务所所长签字并加盖所章, 做出审批决定。



## Warmly Celebrate the Fifth Anniversary of ShangHai De'An CPAs

### **Enterprise Income Tax (EIT)**

State Administration of Taxation (SAT) issued Circular on Adjustment of Taxable Income Rate Relating to Enterprises Taxed on a Deemed Basis (GuoShuiFa[2007]No.104) on August 30, 2007, stipulating that:

- Taxable income rate applicable for the following eight industries is decreased to the level as follows as of August 1, 2007: agriculture, forestry, animal husbandry and fishery industries (rate of 3-10%); manufacturing industry (rate of 5-15%); wholesale and retail industry (rate of 4-15%); traffic and transportation industry (rate of 7-15%); construction industry (rate of 8-20%), food and beverage industry (rate of 8-25%); entertainment industry (rate of 15-30%) and other specified industries (rate of 10-30%).
- Taxable income rate of real estate development industry remains unchanged.

☞ Editorial comments: In accordance with the current relevant regulations of China, EIT of part of middle and small scale enterprises is calculated on a deemed basis. In this way, EIT is either deemed as a fixed amount, or calculated according to the following formula: the EIT is equal to the applicable tax rate times taxable income which is equal to taxable income rate times total revenue of enterprise.

### **Vehicle and Vessel Tax (VVT)**

SAT issued Circular on Insurance Institutes' Collecting and Remitting VVT (GuoShuiFa[2007]No.98) on August 14, 2007, stating that,

- Insurance institutes shall be responsible for collecting and remitting VVT as of July 1, 2008.
- Insurance institutes shall be responsible for collecting underpaid VVT of previous years.
- In the event that a taxpayer bought obligatory traffic accident responsibility insurance after the required time limit, or a taxpayer failed to pay VVT in the previous years, insurance institutes shall collect their late payment interests of underpaid tax while collecting VVT.

### **Invoice Administration**

SAT issued Circular on Right to Examine and Approve Maximum Limit of Special Value-added Tax Invoice (GuoShuiHan[2007]No.918) on August 28, 2007, including the following content,

- Right to examine and approve maximum limit of special VAT invoice shall be transferred to the tax authorities of counties or districts as of September 1, 2007.

**SAT issued Reply on Issues Regarding Invoice Check and Maximum Limit Examination and Approval (GuoShuiHan[2007]No.868) on August 24, 2007, stipulating that,**

- When performing invoice check and maximum limit examination of invoice for taxpayers, head of basic-level tax offices shall make decision on the approval, as well as sign and stamp it, with authorization of director of competent tax authorities, and with the examination result provided by basic-level tax offices.

**The SAT issued a circular regarding The Use of Uniform New Invoice for Highway and Inland River Transportation (Guo Shui Fa [2007] No. 101) on August 26, 2007, stating that:**

- The transportation company (or individual) shall issue transportation invoice to the payer based on the total payment received; corporative transportation company (or individual) shall issue transportation invoice to the transportation company (or individual) based on the total payment received from them; Transportation companies (or individual) shall take the invoice issued by cooperative transportation companies (or individual) as tax deduction voucher while calculating and paying business tax.
- Transportation invoice allowed to be deducted as input VAT shall be filled out with complete information including goods deliverer, goods receiver, departure place, arrival place, transportation type, name and quantity of goods, freight fee, etc. Those items of information shall be in conformity with the relevant items required in the invoice, otherwise, the deduction shall not be allowed.
- Invoice and deduction slip returned to the issuer, because of nullification of transportation contract, return of transportation expense, mistake on invoice incurred in the month transportation invoice is issued, will be nullified. Mistake incurred at the time invoice is issued can be nullified immediately.
- Should there is mistakes on the invoice but does not meet the condition for nullification or needs to issue red-letter invoice because the transportation expenses needs to be returned, the invoice receiver shall process in accordance with regulation for issuance of red-letter invoice.
- Before the red-letter invoice is issued, if all the slips have not been returned, the receiver shall file application for issuance of highway and inland river transportation invoice at the tax authority in charge.
- The above rule came into effect from September 1, 2007.

### **Tax Refund on Export**

**The SAT and State Administration of Foreign Exchange (SAFE) issued a circular regarding Trial Practice for Exempting of Paper-form Verification of Export Proceeds in Foreign Exchange for Claiming Export Rebates in Tianjin, Shanghai and Zhejiang Province (Guo Shui Fa [2007] No. 92) on August 3, 2007, stipulating that:**

- The SAT and SAFE will implement the trial practice for exempting of paper-form verification of export proceeds in foreign exchange for claiming export rebates by export-oriented enterprises in Tianjin, Shanghai and Zhejiang Province.
- The practice is not applicable in non-trial-areas.

☞ Editorial comments: Per investigation, there are 8 enterprises selected for trial practice in Shanghai. Other enterprises still follow the old documents filing procedure. It is estimated that scope of trial practice will not be enlarged within the year.

## **Tax Collection Administration**

**The SAT issued a circular regarding Reinforcing the Implementation of IIT Withholding Filing Administration for All Employees at Full Amount (GuoShuiFa[2007]No.97) on August 14, 2007, stipulating that:**

- Before the end of 2007, enterprises with annual IIT withholding greater than RMB800,000 will be subject to IIT withholding filing administration; Before the end of 2008, enterprises with annual IIT withholding greater than RMB300,000 will be subject to IIT withholding filing administration; Before the end of 2009, all the enterprises will be subject to IIT withholding filing administration.

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