

增值税

财政部、国家税务总局于 2007 年 9 月 25 日发布财税[2007]127 号文《关于增值税一般纳税人放弃免税权有关问题的通知》内容为：

- 生产和销售免征增值税货物或劳务的纳税人要求放弃免税权，应当以书面形式提交放弃免税权声明。报主管税务机关备案。
- 放弃免税权的一般纳税人销售的货物或劳务可开具增值税专用发票。
- 纳税人一经放弃免税权，其生产销售的全部增值税应税货物或劳务均应按照适用税率征税，不得选择某一免税项目放弃免税权，也不得根据不同的销售对象选择部分货物或劳务放弃免税权。
- 放弃免税权后的 12 个月内不得申请免税。
- 免税期内购进货物取得的增值税抵扣联不得抵扣。

个人所得税

财政部、国家税务总局于 2007 年 9 月 12 日发布财税[2007]102 号文《关于企业向个人支付不竞争款项征收个人所得税问题的批复》规定：

- 资产购买方向个人支付的不竞争款项，属于个人因偶然因素取得的一次性所得，应按照“偶然所得”项目计算缴纳个人所得税。

财政部于 2007 年 9 月 4 日发布财企[2007]194 号文《关于企业加强研发费用财务管理的若干意见》主要内容为：

- 明确了企业研发费用的范围；
- 要求企业合理划分研发与生产费用之区别；
- 集团公司可以在所属全资及控股企业范围内集中使用研发费用，总额原则上不得超过集团合并会计报表年营业收入的 2%。

企业所得税

财政部、国家税务总局于 2007 年 7 月 7 日发布财税[2007]80 号文《关于执行〈企业会计准则〉有关企业所得税政策问题的通知》明确：

- 对于采用实际利率法确认的与金融负债相关的利息费用，应按照现行税收有关规定的条件，未超过同期银行贷款利率的部分，可在计算当期应纳税所得额时扣除，超过的部分不得扣除。
- 企业按照国务院财政、税务主管部门有关文件规定，实际收到具有专门用途的先征后返所得税税款，按照会计准则规定应计入取得当期的利润总额，暂不计入取得当期的应纳税所得额。

- 企业以公允价值计量的金融资产、金融负债以及投资性房地产等，持有期间公允价值的变动不计入应纳税所得额，在实际处置或结算时，处置取得的价款扣除其历史成本后的差额应计入处置或结算期间的应纳税所得额。
- 企业发生的借款费用，符合会计准则规定的资本化条件的，应当资本化，计入相关资产成本，按税法规定计算的折旧等成本费用可在税前扣除。
- 本通知自 2007 年 1 月 1 日起执行。

保税物流中心政策

财政部、海关总署、国家税务总局于 2007 年 8 月 30 日发布财税[2007]125 号文《关于保税物流中心（B 型）扩大试点期间适用税收政策的通知》明确规定：

- 国内货物进入物流中心视同出口，享受出口退税政策，海关按规定签发出口退税报关单。企业凭报关单出口退税联向主管出口退税部门申请办理出口退（免）税手续；
- 物流中心内的货物进入内地，视同进口，海关在货物出物流中心时，依据货物的实际状态，按照有关政策规定对视同进口货物办理进口报关以及征、免税或保税等验放手续。

发票管理

国家税务总局于 2007 年 9 月 26 日发布国税发[2007]108 号文《关于银行代收费业务使用税务发票有关问题的通知》规定：

- 为简化银行代收费业务流程，统一使用银行代收费业务专用发票，银行接受收费单位委托办理代收费业务时应开具该专用发票；
- 该专用发票自 2008 年 1 月 1 日起启用。

个体户管理

上海市国家税务局、地方税务局于 2007 年 9 月 4 日发布沪国税征[2007]33 号文《关于印发〈上海市个体工商户税收定期定额征收管理暂行办法〉的通知》内容有：

- 本办法所称的定期定额征收方式，是指税务机关依照法律、行政法规的有关规定，对个体工商户在一定经营地点、一定经营时期、一定经营范围内的应纳税经营额或所得额进行核定，并以此作为征收增值税、消费税、营业税和带征个人所得税的计税依据，确定其应纳税额的一种征收方式。
- 增值税一般纳税人不适用定期定额征收方式。
- 定额征收须经过：自行申报 — 核定定额 — 定额公示 — 上级核准 — 下达定额 — 公布定额各个程序。
- 定期定额户的定额执行期为一年。
- 定期定额户的经营额、所得额连续三个月超过或低于原核定定额 20% 幅度的，应当填写《定期定额户自行申报纳税定额表》，提请税务机关重新核定定额。
- 实行简易申报的定期定额户，应当在税务机关规定的期限内按照法律、行政法规规定缴清应纳税款，当期（指纳税期，下同）可以不办理申报手续。
- 定期定额户在进行分月汇总申报时，月申报额高于定额不足 20% 的，在规定期限内申报纳税不加收滞纳金。

Individual Income Tax (IIT)

MOF and SAT replied to the Issue Regarding Collecting IIT on Noncompetitive Money Paid by Enterprises to Individuals (CaiShui[2007]No.102) on September 12, 2007, stipulating that,

- Noncompetitive money paid by assets purchaser to individual shall be attributed to one-off incidental income, and subject to IIT as an item of “incidental income”.

MOF issued Opinions about Enhancing Management of Research & Development Expenses of Enterprises (Cai Qi[2007]No.194) on September 4, 2007, including the following items:

- Define the scope clearly of enterprises' research & development expenses;
- Direct enterprises to differentiate reasonably research & development expenses from production expenses;
- Group corporation may make integrated use of research & development expenses in the scope of its wholly-owned or stockholding subsidiaries, with total amount of the expenses less than 2% of annual revenue of the consolidated financial statement of group corporation.

Enterprise Income Tax (EIT)

MOF and SAT issued Circular on Issues regarding EIT Policy in the Implementation of Accounting Standards for Enterprises (CaiShui[2007]No.80) on July 7, 2007, stipulating definitely that:

- As for interest expenses related to financial debts and determined as per an actual interest rate, the part not exceeding the bank loan interest rate over the same period shall be deducted in the calculation of taxable income of the current term, and the excessive part shall not be deducted.
- For those enterprises which may receive such EIT that is returned after being levied and has special use according to relevant regulations of competent financial and tax authorities of the State Council, the returned EIT shall be recognized in the before-income-tax profit of the period of receiving it in accordance with the Accounting Standards, instead of taxable income of the period.
- With respect to financial assets, financial liability and investment real estate, etc. which are held by enterprises and measured at fair value, the change in fair value shall not be recognized in taxable income while enterprises are holding them. In the event of actual disposal or settlement, money derived from the disposal, with the historical cost deducted, shall be recognized in taxable income of the term of disposal or settlement.
- Enterprises shall capitalize their loan interests and expenses that meet the regulations of the Accounting Standards, and recognize them in the cost of the related assets. Cost and expenses like depreciation, etc. calculated on a tax law basis shall be deducted before income tax.
- This Circular came into effect as of January 1, 2007.

Policy of Logistics Center of Bonded Area

MOF, China Customs and SAT issued Circular on Tax Policy Applicable for Logistics Center (Type-B) of Bonded Area in the Period of Trial Measure Expansion (CaiShui[2007]No.125) on August 30, 2007, stipulating that:

- Entrance of domestic goods into the Logistics Center shall be regarded as exportation for which policy of export tax refund shall be applicable, and the Customs shall issue Declaration Statement for Export Tax Refund according to the relevant regulations. Enterprises may apply for export tax refund (exemption) to the competent authorities with export tax refund slip of the Declaration Statement.
- Shipping goods from the Logistics Center into the Mainland China shall be regarded as importation, and for those kinds of goods, the Customs shall conduct procedures of passing examination according to actual condition of the goods and relevant regulations, including import declaration statement and tax levy, tax exemption or being under bond.

Invoice Management

SAT issued Circular on Issues regarding Bank's Using Tax Invoice While Being Engaged to Collect Public Utility Fees (GuoShuiFa[2007]No.108) on September 26, 2007, stipulating that:

- In order to simplify banks' procedures of public utility fees collection, banks shall issue the unique Special Invoice for Bank's Collecting Public Utility Fees while accepting engagement to collect such fees.
- This Special Invoice shall be used as of January 1, 2008.

Individual Proprietors Administration

State Tax Bureau and Local Tax Bureau of Shanghai issued Circular on Issuing Provisional Administration Measures for Shanghai Individual Proprietors Paying Tax at Regular Intervals and Fixed Amounts (Hu Guo Shui Zheng[2007]No.33) on September 4, 2007, including the following points:

- This Measure defines the tax collection at regular intervals and fixed amounts as such a mode of tax collection that, taxable business revenue or income derived by individual proprietors at a certain place, period and business scope shall be deemed and recognized as basis of calculating VAT, consumer tax, business tax and individual income tax by tax authorities according to relevant regulations of law and administrative rules, and further, tax payable shall be accordingly decided.
- Tax collection at regular interval and fixed amounts shall not be applicable for ordinary VAT payers.
- Tax collection at fixed amount shall go through the following procedures: self-declaration, deeming the fixed amount, publication of the fixed amount, higher level examination, notification of the fixed amount, and publication of procedures of deciding the fixed amount.
- For individual proprietors paying tax at regular intervals and fixed amounts ("the individual proprietors"), the period of implementing the fixed amount is one year.

- If business revenue or income of the individual proprietors is more or less than the deemed fixed amount by 20% in successive 3 months, they shall fill out Form of Self-declaration of Individual Proprietors on Fixed Amount Related to Tax Payment, and submit the Form to tax authorities for their recalculation of the fixed amount.
- The individual proprietors for which simple tax filing is applicable shall pay off tax in the time limit required by tax authorities according to relevant regulations of law and administrative rules, and they shall not need to handle procedures of tax filing in the same time limit of tax payment.
- If the monthly revenue or income reported by the individual proprietors does not exceed the fixed amount by 20% in their consolidated monthly filing, and the individual proprietors complete the tax filing and payment in the required time limit, they shall not be charged late payment interest.
- If tax authorities discover that the individual proprietors failed to report the part of revenue or income exceeding the fixed amount in previous or current period of implementation of the fixed amount, tax authorities shall trace their tax payable back and impose late payment interest and penalty according to relevant law and regulations.
- This Measure can be taken as reference for the administration of tax collection of wholly individual-owned enterprises.

What's new

- Levy of fuel oil tax is expected to be started up in March of next year. Once the fuel oil tax is levied, the paid road maintenance fees can be used to set off fuel oil tax of the same sum with certificate issued by tax authorities. Details of practice shall be included in regulations promulgated at the time.
- The Ministry of Land and Recourses formally promulgated the latest version of Provisions on Transfer of Land Use Right of State-owned Construction Land by Bidding, Auction and Quotation (Ordinance No.39), stipulating definitely that industrial land shall be transferred by public bidding, auction and quotation. Additionally, certificate of land use right of construction land shall be obtained only on condition that payment for the land is completed paid off. Payment by installment in proportion shall not be allowed.

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