



# 税收政策指南

Guideline for Taxation Policies

## 税收制度

### Current Tax System

目前，中国共有18个税种，按照税种性质大致可分为以下三个类别：

货物和劳务税。包括增值税、消费税、车辆购置税和关税4个税种。

所得税。包括企业所得税、个人所得税2个税种。

财产和行为税。包括土地增值税、房产税、城镇土地使用税、耕地占用税、契税、资源税、车船税、印花税、城市维护建设税、烟叶税、船舶吨税和环境保护税12个税种。

There are eighteen different kinds of taxes in China, which can be divided into three categories according to their nature.

Goods and services taxes, including VAT, Excise Tax, Vehicle Purchase Tax and Customs Duty.

Income taxes, including Enterprise Income Tax and Individual Income Tax.

Property and behavior taxes, including Land Appreciation Tax, Real Estate Tax, Urban and Township Land Use Tax, Farmland Occupation Tax, Deed Tax, Resource Tax, Vehicle and Vessel Tax, Stamp Tax, Urban Maintenance and Construction Tax, Tobacco Tax, Vessel Tonnage Tax and Environmental Protection Tax.

## 机构设置

### Organizational Structure

中国税务机构设置包括国家税务总局、省（自治区、直辖市和计划单列市）、市（地、州、盟）、县（市、区、旗）四级税务局。

There are four levels of tax administration in China. The State Taxation Administration (STA) is a national-level tax authority. Three levels were established to tax service at provincial level and below, namely provincial, municipal and county.

## 税收优惠政策概述

### Summary of Supportive Tax Policies

#### 增值税

#### Value-Added Tax (VAT)

自2019年4月1日起，纳税人发生增值税应税销售行为或者进口货物，原适用16%税率的，税率调整为13%；原适用10%税率的，税率调整为9%。改革后形成13%、9%和6%三档税率结构。

From April 1st, 2019, the VAT rates applicable to taxpayers with taxable sales or importing goods were cut from 16% and 10% to 13% and 9% respectively. After the reform, the three VAT brackets are 13%, 9% and 6%.

增值税小规模纳税人标准提高到年应征增值税销售额500万元及以下。

Raising the cap on the taxable sales for VAT small-scale taxpayers to five million RMB.

## 企业所得税

### Enterprise Income Tax (EIT)

自2021年1月1日起至2022年12月31日，对小型微利企业年应纳税所得额不超过100万元的部分，减按12.5%计入应纳税所得额，按20%的税率缴纳企业所得税。对年应纳税所得额超过100万元但不超过300万元的部分，减按50%计入应纳税所得额，按20%的税率缴纳企业所得税。

From January 1st, 2021 to December 31st, 2022, for the portion of the annual taxable income of a small and micro enterprise not exceeding 1 million yuan, a 87.5% discount is applied to calculate taxable income together with a 20% enterprise income tax rate; for the portion exceeding 1 million but not exceeding 3 million yuan, a 50% discount is applied to calculate taxable income together with a 20% enterprise income tax rate.

小型微利企业是指从事国家非限制和禁止行业，且同时符合年度应纳税所得额不超过300万元、从业人数不超过300人、资产总额不超过5000万元三个条件的企业。

The term "small and micro enterprise" refers to an enterprise engaging in the unrestricted and non-prohibited industries of the

state and meeting three conditions where its annual taxable income does not exceed 3 million yuan, its number of employees does not exceed 300 people and its total asset does not exceed 50 million yuan.

出台鼓励创新类税收优惠政策。自2019年1月1日起，将固定资产加速折旧优惠的行业范围，扩大至全部制造业领域。

Putting in place tax incentives to encourage innovation.starting from January 1st, 2019, the scope of accelerated depreciation preference for fixed assets is extended to all manufacturing industries.

## 个人所得税

### **Individual Income Tax (IIT)**

建立综合与分类相结合的个人所得税税制。对劳动性所得实行综合征税，对资本性所得继续实行分类征税，初步建立综合与分类相结合的税制。将工资薪金、劳务报酬、稿酬、特许权使用费等四项所得纳入综合征税范围，适用统一的超额累进税率。

Establishing the IIT system featuring a combination of a comprehensive approach and scheduler approach. The IIT system featuring a combination of a comprehensive approach and a scheduler approach has been preliminarily established by adopting comprehensive taxation on income from personal services and

continuing scheduler taxation on income from capital. Income from salary and wages, income from provision of independent personal services, income from author's remuneration and income from royalties have been incorporated into the scope of comprehensive taxation, and unified progressive tax rates are applicable.

提高费用扣除标准, 将综合所得的基本减除费用标准从原来每人每月3500元提高至5000元。

Raising the threshold of expense deduction. The threshold of basic deduction for comprehensive income has been raised from 3500 yuan (RMB) to 5000 yuan (RMB) per person per month.

## 纳税服务

### Taxpayer Service

国家税务总局出台改革措施, 助力打造市场化法治化国际化营商环境。世界银行发布的《2020年营商环境报告》显示, 中国纳税指标排名连续三年实现新提升, 其中全年纳税时间缩短为138小时, 优于OECD高收入国家平均值的159小时, 排名首次进入全球前50位。

The STA has put in place many reform measures, facilitating the development of a market-oriented, rule of law-based and international business environment. The *Doing Business Report 2020* issued by the World Bank shows that China's paying taxes index rank has risen

for three consecutive years. The time to comply has been reduced to 138 hours annually, which is better than the average 159 hours of high income OECD member countries, coming into top 50 for the first time.

深入开展“便民办税春风行动”，推出多项便民办税措施，努力打造税务系统优质服务品牌，不断优化税收营商环境，有效提升纳税人的获得感。建成上线全国电子发票公共服务平台，为纳税人提供免费的电子发票开具、打印、交付、查询等公共服务。

China's tax authority continued to forge ahead with the Spring Breeze Project by putting forward service measures to further improve tax environment and taxpayer satisfaction, sparing no efforts in branding itself as a quality service provider. In addition, the national public service platform of electronic invoices have been developed to provide taxpayers with services such as invoices issuance, printing, delivery, inquiry, etc.

中国已经初步构成现代化的纳税信用管理体系，同时注重加强纳税信用评价结果的应用，A级纳税人可享受更多优惠和便利，这一举措有效降低了征管成本，提高了纳税人的税法遵从度。

China has established a modern tax credit rating system, and emphasis has been placed on the application of tax credit rating results. By entitling A-level taxpayers to more favorable treatments,

China's tax authority has effectively lowered compliance costs and improved overall compliance.

建立健全税务部门政府信息公开制度，利用网站、办税场所等渠道，及时、全面、准确地公开税收政策、税务机关的行政职责、办事程序、办事结果、监督方式等信息。

Established an information disclosure system to timely, extensively and accurately notify the public via online and offline channels of tax laws and policies, responsibilities of tax authorities, procedures and results of tax-related matters, means of public supervision, etc.

畅通与纳税人沟通的渠道，综合利用电视、报刊、电话、短信等传统方式，以及微博、微信、QQ群等网络新媒介，面向社会公众广泛开展税法宣传。

Communication channels with taxpayers have been diversified to publicize tax laws by combining such traditional media as TV, newspaper, hotline and Short Messaging Service (SMS) together with new media including micro-blog, WeChat, QQ, etc.

积极简化办税程序，避免纳税人往返跑、多头跑；进一步减少纳税人报送资料，减轻纳税人负担；对标世界银行营商环境指标，减少纳税次数和时间。

The STA has simplified processes in tax-related matters to save taxpayers repeated visits to different offices; further simplified the paperwork for tax-related matters to relieve compliance burdens; benchmarked against tax indicators in *Doing Business* publicized by



the World Bank and reduced frequency and time for tax payments.

保护纳税人合法权益。中国税务部门不断规范纳税人权益保护工作，细化依法行政、争议调解、权益组织建设等具体要求。同时，进一步规范纳税服务投诉管理工作，整合服务投诉受理渠道，建立纳税服务投诉处理机制，及时受理纳税人的纳税服务投诉。

The STA has stepped up efforts in protecting taxpayers' rights by clarifying detailed requirements on such aspects as rule-based administration, dispute resolution and establishment of departments of taxpayers' rights protection. Meanwhile, the STA took extra steps to establish a complaint handling mechanism by integrating existing complaint channels and improving the complaint response mechanism.