



中國稅務及投資顧問有限公司
China Tax & Investment Consultants Ltd



第九期
Ninth Issue

www.china-tax.net

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外籍员工来华工作期间取得 认股权证收入的纳税问题

Taxation of Stock Compensation on Foreign Nationals during PRC Assignment

法律与法规 Legal references

有关认股权证收入的纳税问题的中国税法、行政法规及部门规章如下：

The PRC legal authority regarding the taxation of stock compensation is set out below

- 中国与其他国家（地区）签订的双边税收协定
- Double Tax Agreement concluded between China and other countries (regions).

- 中华人民共和国个人所得税法 - 全国人大（2006年）
- The PRC Individual Income Tax Law, promulgated by the National People's Congress and effective as from January 1, 2006

- 中华人民共和国个人所得税法实施条例 - 国务院（2006年）
- Implementation Regulations of the PRC Individual Income Tax Law, promulgated by the State Council and effective as from March 1, 2008

- 国家税务总局以“国税发”的形式发布的部门规章及操作指引：
 - Administrative rules Guo Shui Fa (GSF) made by State Administration of Taxation (SAT), setting out details of the tax laws and regulations: 国税发 GSF (1998) 009, 国税发 GSF (1999) 241, 国税发 GSF (2005) 009, 国税发 GSF (2005) 205

- 国家税务总局以“国税函”的形式应其下级税务机关请求发布的解释：
 - Administrative notices Guo Shui Han (GSH) given by State Administration of Taxation (SAT) in reply to the specific cases put forward by a lower level of the tax administration: 国税函 GSH (1990) 345, 国税函 GSH (2000) 190, 国税函

GSH (2005) 130, 国税函 GSH (2005) 482, 国税函 GSH (2006) 866, 国税函 GSH (2006) 902, 国税函 GSH (2007) 1030, 国税函 GSH (2009) 285, 国税函 GSH (2009) 461

- 财政部与国家税务总局以“财税”的形式共同发布的部门规章及操作指引：
 - Administrative rules Cai Shui (CS) jointly made by the Ministry of Finance (MOF) and the State Administration of Taxation (SAT): 财税 Cai Shui (2005) 035, 财税 Cai Shui (2005) 102, 财税 Cai Shui (2005) 107, 财税 Cai Shui (2009) 005, 财税 Cai Shui (2009) 040

納稅義務發生時間點

The point of time for the income tax obligation to arise

中国的个人所得税法、行政法规及部门规章等规定，倘若认股权证在授权时即约定可以转让，纳税义务发生在授予日当月。倘若股票期权在授权时约定该员工必须在公司服务一定的期限，之后才可以转让或者行使认股权证，纳税义务发生在行使认股权证当天的月份。

The PRC individual income tax rules provide that if the stock option is granted unconditionally and is vested immediately, then the income tax obligation will arise in the month on which the grant day falls. Where the stock option is granted subject to a vesting period, then the income tax obligation will arise in the month on which the exercise day falls.

认股权证纳税问题 Taxation on stock options

答与问 Questions and answers

问 (1) : 员工在来华之前参加了认股权证计划，来华工作期间取得行使资格并且实施了行使权。该员工如果纳税？

P.2

Q (1) : The stock option is granted prior to the assignment in China, vested and exercised while the employee is working in China under the assignment contract. What is the employee's tax position?



答 (1) : 由于在授予日员工未能即时取得换取股票的权利，中国大陆的税务责任发生在行权日。确定行权所得与两个时段相关。第一段时间指来华工作的日数（由 a 点到 e 点），第二段时间由授予日直到取得行权资格当日（由 g 点到 v 点）。行权应纳税所得额的个人所得税的义务按照来华工作日数与由授予日直到取得行权资格当天期间日数的比例摊分。应纳税所得额 = [行权所得 × 来华工作日数 / 授予日直到取得行权资格当天期间日数]。

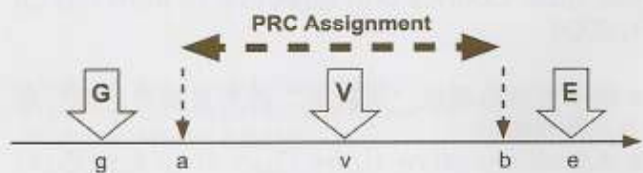
A (1) : Since the employee cannot exercise the stock option right at the grant day until after the vesting period is over, the obligation for individual income tax arises from the exercise day. The tax liability is computed with reference to two relevant periods. The first period is from the day of the commencement of the PRC assignment to the day the employee exercises the option (from point a to point e). The second period is from the day of the grant to the day the stock is vested to the employee (from point g to point v). The amount of taxable income is ascertained by reference to the gain from the stock option as adjusted as per the ratio between the number of days in the 1st period and the total number of days in 2nd period (from the grant day to

the vest day). That is, taxable income = [gain from stock option × number of days worked in China / total number of day in the period from the grant day to the vest day].

由于纳税义务于行权日产生，纳税人尚未能将其所得套现，而面临流动资金周转问题。根据 2009 年财税 40 号文件规定，倘若纳税人获得行政审批，可由行权日当天起的不超过 6 个月期限内分期缴纳税款。Note that the obligation for individual income tax arises from the exercise day. That is a tax on an unrealized gain. Therefore, to ease the employee's liquidation problem, the PRC IIT law provides that subject to the approval by the in-charge tax bureau, the employee can pay the tax by installments over a period not exceeding 6 months commencing from the exercise day. See article 2 in the document Cai Shui (2009) 040 jointly issued by the PRC SAT and the Ministry of Finance.

问 (2) : 员工在来华工作期之前参加了认股权证计划，来华工作期间取得行权资格，在来华工作期满回国后实施了行使权。

Q (2) : The stock option is granted prior to the assignment in China, and is vested while the employee is working in China, but is not exercised until after the employee leaves China:



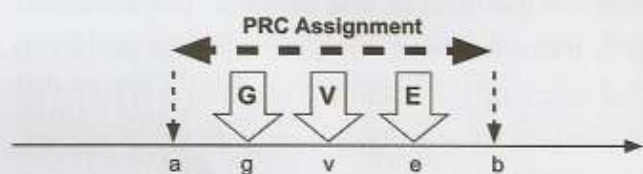
答 (2) : 倘若该员工在来华工作期满回国后行权，在确定纳税义务问题的时候要考虑该员工的薪金是否由境内机构支付或者负担。如果是由境内机构支付或者负担的，行权所得属于来源于中国的收入，需要在中国纳税，应纳税所得额参照在开始来华工作至行权日的日数（由 a 点到 b 点）与授予日至取得行权资格总日数（由 g 点到 v 点）的比例调整；如果不是由境内机构支付或者负担的，无须纳税。

A (2) : If the employee exercises the option until after the PRC assignment, then the

answer to this question depends on whether the employee's salary is paid or borne by an entity in China. If it is paid or borne by an entity in China, the gain from the stock option has a PRC source and is taxable in proportion to ratio the number of days the employee works in China (from a to b) to the total number of days of the vesting period (from g to v). If not, then the gain from stock option is exempted from individual income tax in China.

问(3)：如果员工在来华工作期间参加了认股权证计划，取得行权资格，并且实施了行使权，如何纳税？

Q (3)：The stock option is granted, vested, and is exercised while the employee is working in China under the PRC assignment contract. What is the employee's tax position?

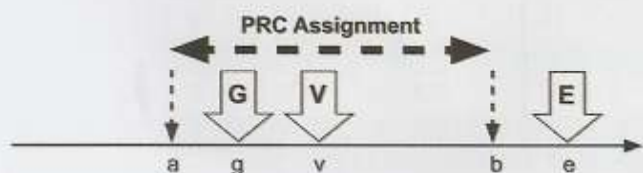


答(3)：如果员工在来华工作期间参加了认股权证计划，取得行权资格，并且实施了行使权，其所得全数在中国纳税。纳税义务发生在行权日的当月。

A (3)：If the stock option is granted, vested and is exercised while the employee is working in China, then the gain is wholly taxable in China. The income tax obligation arises in the month on which the exercise day falls.

问(4)：员工在来华工作期间参加了认股权证计划并取得行权资格，来华工作期满离开中国之后实施了行使权。如何纳税？

Q (4)：The stock option is granted and vested while the employee is working in China, but is not exercised until after the employee leaves China. What is his tax position?

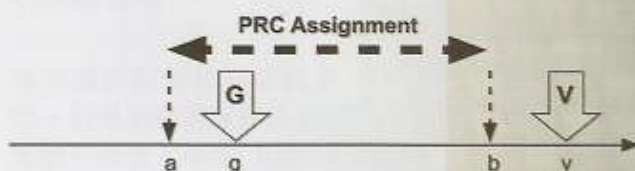


答(4)：倘若员工在来华工作期满离开中国之后行使认股权证，是否纳税要视乎该员工的薪金是否由中国境内的公司或者分支机构承担。薪金由境内公司或者分支机构承担的，收入来源于中国，要在中国纳税；薪金不是由境内公司或者分支机构承担的，无须在中国纳税。

A (4)：If the employee exercises the option until after the PRC assignment, then the answer to this question depends on whether the employee's salary is paid or borne by an entity in China. If it is, then the gain is considered to have a PRC source and is taxable in China. If not, then it is exempted from individual income tax in China.

问(5)：员工在来华工作期间参加了认股权证计划，来华工作期满离开中国之后取得行权资格。如何纳税？

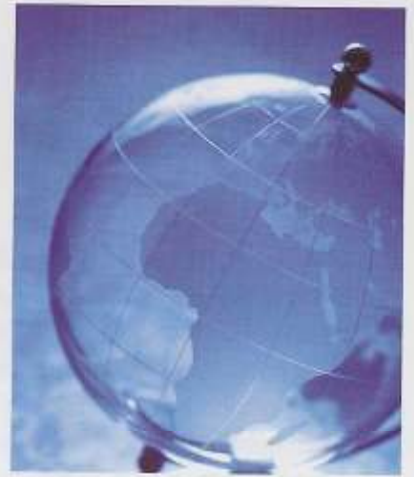
Q (5)：The stock is granted while the employee is in China and vested after the employee departs from China. What is the tax position?



答(5)：除非属于在授予日即时可以转让认股权证外，员工在来华工作期间参加了认股权证计划，不会发生纳税义务。中国税收法律规定，纳税义务发生日期为转让股票认购期权或者行使认股权证的当日。

A (5)：Except that the stock option right is granted unconditionally and vested immediately upon the grant day, the stock option granting does not give rise to PRC individual income tax liability for the employee. The PRC individual income tax law only imposes tax on the employee on the day when he exercises the option right either to assign the right or to acquire the stock.

股票增值权的纳税问题 Taxation on stock appreciation rights



从认股权证计划角度来说，行使了认股权证之后，员工可以在市场出售股票。由市场其他投资者支付员工，但是认股权证摊薄了公司的原有股东的权益。从股票增值权计划角度来说，原有股东的权益不变。但是公司要用现金支付员工，导致现金减少。

In respect of the stock option plan, after the employee exercising the stock option right and having acquired the stock, the employee can realize the value of the stock by selling the stock in the market. The investors in the market pay the employee if he/she sells the stock but the stock option plan will result in a dilution of the equity interest of the original stockholders. In respect of the stock appreciation right plan, the plan will not dilute the equity interests. However the Company needs to pay the employee if the employee wishes to realize the gain from the SAR by exercising the rights. The company will have less cash after paying the employee.

对于来华工作的外籍员工，股票增值权的纳税义务发生的时间点与行使认股权证一样。

To the PRC assignment, the time for the PRC income tax obligation arising from the exercise of SAR falls on the same day as that for the exercises of the stock option rights.

认股权证的税收征收实践 Tax treatment of stock related income

(1) 行使认股权证纳税计算案例 An illustrative example of taxation on stock option

一名已经来华工作 24 个月的外资企业员工，参加了认股权证计划，获得了行权资格，决定行使认股权证。因约定行权价低于施权日当天的市价，取得账面收益 52,000 人民币。该员工的个人所得税的纳税义务如下：

An employee who already works with a wholly foreign owned enterprise on an international assignment for 24 months is granted stock option right and gets vested unconditionally. He later exercises the stock option right. Due to the fact that the agreed upon acquisition price for the stock at the grant day is lower than the market price at the exercise day, the paper gain from exercising the stock option is RMB52,000. The liability for the PRC Individual Income Tax is computed as below:

首先将所得除以 12，然后将获得的商数对照《个人所得税表》，从表中取得纳税税率及速算扣除数。尽管该员工再行使认股权证的时候，来华工作已经有 24 个月，但法律规定最长的月份数不可以超过 12。

Dividing the value of the gain by 12 months, then the quotient is used to determine the applicable tax rate and quick deduction from the table given below. Note that the maximum

number of months is limited to 12 only even if the employee works for 24 months at the time of exercising the option right.

$$\text{RMB}52,000 / 12 = \text{RMB}4,333.33$$

应纳税所得额 = 行使认股权证所得（没有标准扣除额）= RMB52,000

Taxable income = gain from exercising option (No standard deduction) = RMB52,000

应纳税额 = 应纳税所得额 X 税率 - 速算扣除数

IIT payable = taxable income x tax rate - quick deduction

$$= \text{RMB}52,000 \times 15\% - 125$$

$$= \text{RMB}7,675$$

依照国家税务总局国税发（1994）89 号文件中附表，如果取得的商数是 4333，适用的税率和速算扣除数分别是 15% 及 125。

Note that since the quotient is 4,333.33, the applicable tax rate and quick deduction is 15% and 125 respectively from the table provided under the administrative rule GSF (1994) 089 issued by the State Administration of Taxation.

	Employee bears tax 员工承担税款	Employer bears tax 公司承担税款	Tax rate 税率	Quick deduction 速算扣除数
1	Less than 少于 500	Less than 少于 475	5%	0
2	501 - 2,000	476 - 1,825	10%	25
3	2,001 - 5,000	1,826 - 4,375	15%	125
4	5,001 - 20,000	4,375 - 16,375	20%	375
5	20,001 - 40,000	16,376 - 31,375	25%	1,375
6	40,001 - 60,000	31,376 - 45,375	30%	3,375
7	60,001 - 80,000	48,376 - 58,375	35%	6,375
8	80,001 - 100,000	58,376 - 70,375	40%	10,375
9	Over 超过 100,000	Over 超过 70,375	45%	15,375

(2) 转让认股权证行使权的纳税问题

Taxation on assignment of stock option right

因转让认股权证行使权而获得的收益，按工资或者薪金所得纳税。如果该员工在中国工作期间转让其转让认股权证行使权，应纳税所得额按照在授予日至行权日期间，该员工境外与境内的工作天数比例确定。

The income from the assignment of stock option right is taxable in the same way as salary income. For example, where the employee assigns the right while working in China, the gain shall be ascertained taking into account the respective number of days the employee works in China and the home country during the period between the grant day and the exercise day.

(3) 取得股利的纳税问题

Taxation on dividend

除了双边税收协定另有规定以外，股利所得按所得总额的 10% 纳税，不可以扣除任何项目或费用。

Subject to the provisions in the bilateral double tax agreement, dividend income is taxed at a flat rate of 10% on gross income without any deduction.

(4) 出售股票的纳税问题

Taxation on gains arising from the disposal of stock

在取得股票后，该员工出售持有的股票获利。出售财产所得的个人所得税率为 10%，出售当天的市场成交价与行权日当天的成交价两者之差为出售财产所得。

Where the employee, after exercising the option right, sells the stock for a profit, the income from the disposal of the stock will be taxed at a flat rate of 10% on the gain. The gain is ascertained by reference to the difference between the market price at the disposal day and market price at the exercise day.

有關中國的行政立法依据

About the Legal Base of the PRC Administrative Rules

中国宪法第 89 条授权政府行政机关可以立法，行政法令主要有“行政法规”与“部门规章”两种。行政法规是指国家最高行政机关国务院，依据宪法和法律制定的规范性文件的总称，它包括有国务院制定和发布以及有国务院各主管部门制定，经国务院批准发布的规范性文件。由国务院颁布的行政法规称为条例，或者叫暂行条例和暂行规定，例如《中华人民共和国企业所得税法》，《中华人民共和国企业所得税法实施条例》；部门规章不能称为条例，部门规章经过国务院批准由国务院管辖的部委单独或者是共同颁布，例如《企业重组业务企业所得税法管理办法》，《个人股票期权所得征收个人所得税问题》等。

Article 89 of the PRC Constitution Law authorizes the administrative branch to make administrative regulations including the administrative regulations (Regulations) and administrative rules (Rules). All these Regulations collectively refer to the legally binding rules that are promulgated by the State Council, the highest organ in the administrative branch, in accordance with the PRC Constitution and laws, and the legal rules promulgated by the ministries and commissions under the delegated authority of the PRC State Council. The legal rules made by the State Council are named as Regulations such as the "The Implementation Regulations for the PRC Corporate Income Tax Law", and "The Implementation Regulations for the PRC Tax Collection and Administration Law". The legal rules that are promulgated by the ministries and commissions with the authorization from the State Council cannot be named as Regulations. Instead, these legal rules are named administrative rules such as "the administrative measures of corporate income tax law for company reorganization and re-structuring" and "the issues relating to the PRC individual income tax law for the imposition of taxation on stock option compensation", etc.



在大陆开展内销业务 Dong domestic sales in China

销售确认的规定 Sale recognition rules in China

问：我們公司考慮做中國的內銷業務。國內財務與稅務規則在銷售確認方面有什么差异？

Question : Our Company is planning to do domestic sales in China. What are the differences between the PRC accounting rules and the tax rules in respect of sales recognition?

答：銷售收入確認的相關規定如下：

- (1) 財政部：會計準則第 14 号——收入（商品銷售、提供勞務、讓與資產使用權）；
- (2) 全國人大：中華人民共和國合同法；
- (3) 全國人大：中華人民共和國企業所得稅法。國務院：中華人民共和國企業所得稅法實施條例
- (4) 國務院：增值稅暫行條例、營業稅暫行條例、消費稅暫行條例；
- (5) 財政部及稅務總局：增值稅暫行條例實施細則、營業稅暫行條例實施細則、消費稅暫行條例實施細則；
- (6) 國務院：中華人民共和國發票管理辦法；
- (7) 稅務總局：增值稅專用發票使用規定；《發票管理辦法》實施細則

Answer : The following are the relevant legal rules for sales recognitions:

- (1) PRC Accounting Standard No. 14 – Revenue (including the sale of goods, the provision of services and the income derived from the use of company's assets by third parties), as pronounced by the Ministry of Finance.

- (2) The PRC Contract Law, as promulgated by the National People's Congress.

- (3) The PRC Enterprise Income Tax Law, as promulgated by the National People's Congress. The Implementation Regulations of the PRC Enterprise Income Tax Law, as promulgated by the State Council

- (4) PRC VAT Tentative Regulations, PRC Business Tax Tentative Regulations, PRC Consumption Tax Tentative Regulations, all being issued by the State Council

- (5) The Implementation Rules of PRC VAT Tentative Regulations, PRC Business Tax Tentative Regulations, PRC Consumption Tax Tentative Regulations, all being issued by the Ministry of Finance and the State Administration of Taxation

- (6) The Measures for the Administration of Tax Invoices, promulgated by the State Council

- (7) The Administrative Measure for the Use of VAT Special Invoices, and the Implementation Measures for the Administration of Tax Invoices, issued by the State Administration of Taxation

A : 商品收入

A : Revenue for the Sale of Goods

(1) 会计准则 14 号第 4 条：企业将确认商品销售收入当“企业已将商品所有权上的主要风险和报酬转移给购货方”。我们要注意会计的规定与合同法的规定不完全相同。合同法第一百三十三条规定：

“标的物的所有权自标的物交付时起转移，但法律另有规定或者当事人另有约定的除外”。合同法第一百三十四条规定：“当事人可以在买卖合同中约定买受人未履行支付价款或者其他义务的，标的物的所有权属于出卖人。”

(1) Article 4 of the PRC Accounting Standard No. 14 provides that “the Company shall recognize the sale where it has passed the major risks and rewards of the goods to the buyer”. Note that the provision of accounting standards is not the same as the legal rules under the PRC Contract Law. Article 133 of the PRC contract law provides that “the legal ownership of the goods shall be transferred to the buyer, unless the law has a different provision or the parties to the contract agree otherwise. Article 134 of the contract law also provides that “parties to the purchase and sale contract can agree that the legal ownership of the goods remains with the seller until the buyer has made the payment or performed the contractual obligations” .

(2) 如果商品与货款是现场提货的，当天确认收入。会计准则与合同法规定没有差异，而且，增值税纳税义务与开发票的时间同样是在当天发生。

(2) Where the goods are sold and delivered on the spot, the sale is recognized on the same day. There is no difference between the accounting standards and the contract law. In addition, the obligation to pay VAT and issue tax invoice occur on the same day.

(3) 如果是赊销商品的，卖方在买方提货（买方收货）当日确认收入。增值税纳税义务与开发票的时间同样是在提货或收货当天发生。确认会计收入的时间可以在提货日，也可以在收款当日，视合同如何约定货物所有权从卖方转移到买方。

(3) Where the goods are sold on credit, the sale is recognized on the date when the buyer takes delivery. The VAT obligation and the timing for issuing tax invoices occur on the same day. The Accounting treatment for sales recognition can take place on the day of delivery or on the date when the buyer makes the payment, depending on the terms in the contract regarding the day on which the legal ownership is passed from the seller to the buyer.

(4) 如果双方按合同法第 133 条规定办理，会计帐目处理方式应该在提货（收货）当日确认收入。如果买卖双方约定按合同法 134 条规定办理，会计帐目处理方式与现场提货的帐目处理方式不同，卖方应该在买方支付价款当日确认收入。

(4) Where the contracting parties adopt article 133 of the contract law, the seller should recognize sales on the day of delivery. Where the contracting parties adopt article 134 of the contract law, the accounting treatment will differ from that for cash sales. In that case, the seller should recognize sales on the day of receiving payment.

(5) 所得税义务发生的时间与会计确认收入时间一致，在一般情况下，会计准则采用与所得税法都使用权责发生制原则，两者在确认销售方面没有差异。

(5) The income tax obligation arises on the same day as the sales recognition under the accounting rules does. In general, the accounting standards and income tax rules adopt the accrual principle, with no differences between the two sets of rules in respect of sale recognition.



(6) 增值税的规定与会计准则规定不同，增值税纳税义务在下列的情况下发生：（一）货物所在地发生转移或者占有权发生变动的当日，例如从总公司发货到分公司；（二）货物所有权发生转移；（三）其他有偿销售货物的情况；（四）视同销售货物的情况。

(6) The VAT rules differ from the accounting standards on sale recognition. The VAT obligation occurs under the following circumstances: (i) the goods has been relocated from one city to another or goods dispatched from the head office to the branch resulting in a change in possession; (ii) the legal ownership for the goods has been changed; (iii) other situations in which the goods are sold at a consideration; (iv) the situation in which the goods are deemed to have been disposed of.

(7) 有偿销售货物的情况包括：货主用货物投资另一公司，从购买方取得货币、货物或者其他经济利益例如将货物用于清偿债务或交换另一公司的股份。视同销售货物的情况包括：将货物无偿赠与他人，将货物转为固定资产，或者用作向投资者派发实物股利等。

(7) The situations in which the goods are sold for a consideration include the following: the owner uses the goods to invest in another company, the owner obtains monetary, goods or other economic benefits such as the use of goods to settle a debt obligation or the exchange of the goods for equity shares in another company. The deemed sale situations include the following: giving out the goods at no consideration, reclassifying the goods as company' s fixed assets by using the goods in the construction of company' s fixed assets, or distribute the goods to the investor in lieu of dividends.

B. 提供劳务收入

B. Income derived from the provision of services

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(1) 会计准则 14 号第 10 条规定：企业在资产负债表日提供劳务交易的结果能够可靠估计的，应当采用完工百分比法确认提供劳务收入。完工百分比法，是指按照提供劳务交易的完工进度确认收入与费用的方法。

(1) Article 10 of the Accounting Standard No. 14 provides that “where the Company can make an estimate on the outcome of service provided on the balance sheet date, the service income should be recognized by using the percentage of completion method. By percentage of completion method, it is meant to recognize income and service costs with reference to the progress of the service provision.

(2) 会计帐目处理：视提供劳务时间的长短而定，如果约定劳务在当天内完成，当日确认营业收入。如果约定劳务在数天内完成，可以在完成约定劳务后确认营业收入。营业税的规定：提供劳务者需要在完成劳务后开具发票。确认营业收入与收款日汇率不同的，采用会计准则第 19 号处理及记录汇率差异。

(2) Accounting treatment will depend on the duration of the services provided. If the service is completed in one single day, the income is recognized on the same day. If the service can be completed within a few days, the income can be recognized after the completion of the services. The PRC business tax rules provide that the supplier of services should issue tax invoices after the completion of the services provided. If the day when the income is recognized and the day when the payment is received are different, the provision of the accounting standard no. 19 shall be adopted to deal with the differences accordingly.

(3) 如果约定劳务需要在数月内或者一年以上的时间内完成，应当采用完工百分比法确认提供劳务收入。营业税的规定：提供劳务者需要在完成每一阶段劳务后开具发票。确认营业收入与收款日汇率不同的，采用会计准则第 19 号处理及记录汇率差异。

(3) Where the duration of the service lasts for several months or over a year, the company should adopt the percentage of completion method to recognize the income. The PRC business tax tentative regulations provide that the supplier of taxable services shall issue tax invoice after the completion of each stage of the services provided. Where the exchange rate of the income recognition differs from that the payments are received, the service supplier shall deal with the rate difference according to the provisions in the accounting standard no. 19.

(4) 营业税暂行条例第十五条规定：“营业税的纳税期限分别为 5 日、10 日、15 日、1 个月或者 1 个季度。纳税人的具体纳税期限，由主管税务机关根据纳税人应纳税额的大小分别核定；不能按照固定期限纳税的，可以按次纳税。”经过税务机关确定按月申报营业税的微型企业，可以在完成劳务后确认收入，实践中也可以在收款当日开票确认收入。前者需要记录汇率差异，后者不发生汇率差异。提供劳务单位在完成劳务后确认收入的汇率与收款日汇率不同的，应该适用会计准则第 19 号处理及记录汇率差异。

(4) Article 15 of the PRC Business Tax Tentative Regulation provides that “the tax payment due days are five, ten, fifteen, one month or one quarter respectively. The specific tax payment due days are determined by the tax authority in charge in accordance with the amount of

tax payable; if the taxpayer cannot pay the tax at fixed time intervals due to the nature of the business, it can pay the tax on a transaction basis". The taxpayer with a small business scale, as determined by the tax authority in charge, can issue tax invoice after the completion of services. In practice, it can also issue the tax invoice on the day when the payment is received. The service income that is recognized on receipt basis will not have to deal with the exchange rate differences. If the day when income is recognized and the day when payment is received do not fall on the same day, the taxpayer should adopt accounting standard no. 19 to deal with the difference in exchange rates.



(5) 中国现行会计制度规定，记账汇率可以是外币业务发生当日的汇率，也可以是当月1日的汇率。记账汇率一经选用，在登记入账时不得随意变更。

(5) According to PRC accounting practices, the exchange rate for accounting purposes can be determined with reference to the transaction day, or determined with reference to the exchange rate in the first day of the month. Where a specific exchange rate has been adopted for accounting purposes, the company is not permitted to make a change in rates used for keeping the books of accounts.



DIRECT AND INDIRECT INVESTMENT IN THE PRC 直接及間接對華投資

- Setting up PRC Sino-foreign equity joint venture enterprises, Sino-foreign cooperative joint venture enterprises, wholly foreign owned enterprises, wholesale and retail trading companies, representative offices for foreign enterprises. Setting up of processing trade factories in Mainland China.

- Post-incorporation compliance with requirements for accounting, taxation, customs, foreign exchange control and company corporate compliance, etc.

- Providing consultation on PRC laws and regulations relating to tax, accounting, customs, foreign exchange, company, labor and social security.

- Providing consultation on various entry modes of foreign investors into the PRC market within the framework of WTO and CEPA, assisting in merger and acquisition of domestic Chinese companies and foreign investment enterprises.

- Assisting clients in locating suitable factory sites in the Mainland China, and obtaining licenses for environmental compliance, customs record filing, commodity inspection and quarantine for imported capital equipment, assisting in shipping and logistic services and customs clearance.

- Searching and registering trade mark in Mainland China.

- 設立中外合資經營企業、合作經營企業、外資經營企業、批發及零售貿易公司、駐華辦事處、辦理進料來料加工業務申請；

- 提供外商投資企業有關後續服務，包括公司登記變更、會計、稅務、金融、與海關規定事項；

- 中國大陸稅務、會計、海關、外匯、公司法、勞動法規諮詢；

- 在 WTO 和 CEPA 框架下，外商進入大陸市場採用投資模式諮詢，協助外商投資者收購合併中國境內公司及企業；

- 協助大陸設廠外商選址、申請環保、進口設備檢驗檢疫、海關備案審批、辦理船務及清關程序。

- 查冊及注冊中國商標。



PRC TAX SERVICES 中國稅務

We provide both tax consultation and agent services:
我們提供稅務諮詢和代理服務

- Providing update information on PRC tax laws, administrative regulations and rules including corporate income tax, VAT, business tax and consumption tax, city property tax, deed tax and stamp tax;
 - Providing consultation on issues relating to taxation, foreign exchange, accounting, use, issue and custody of tax invoices;
 - Providing consultation on the avoidance of double taxation on income under the PRC tax treaty framework including application for certificate of residency;
 - Providing services relating to tax planning, application for granting of tax incentive, income tax, turnover tax, behavioral tax declarations and filing for PRC corporations, and application for temporary tax registrations for non-resident foreign investors;
 - Tax declaration and filing for PRC individual income tax for foreign nationals and residents of Hong Kong and Taiwan;
 - Providing assistance in application for recognition of general VAT taxpayer and certificate for export rebates.
 - Providing assistance in initiating administrative appeals and/or litigations for tax related cases.
 - Preparing research report relating to investment and taxation in the PRC.
 - Providing in-house training relating to the PRC Company Law, accounting, taxation, customs and foreign exchange.
- 提供最新中央、地方稅法、行政法規及規章，包括企業所得稅、增值稅、營業稅、消費稅、城市房地產稅、契稅、及印花稅等；
 - 稅務、外匯、會計、發票使用、開立和保管相關問題；
 - 中國稅收協定有關避免雙重徵稅規定及諮詢、申請稅務居民證明；
 - 提供省稅方案建議，申請稅務優惠審批、申報公司、企業所得稅、增值稅、營業稅、消費稅、行為稅、及辦理境外公司臨時稅務登記；
 - 申報外籍員工、港澳台員工個人所得稅、申請及變更稅務登記；
 - 一般納稅人申請認定、申請出口退稅；
 - 協助提起稅務行政復議、及訴訟；
 - 編寫中國稅務及投資特定範圍研究報告；
 - 舉辦與中國公司法、會計、稅務、海關、外匯有關的培訓講座。



中國稅務及投資顧問有限公司
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