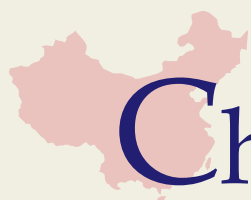


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中國稅務及投資顧問有限公司
China Tax & Investment Consultants Ltd

國

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已舉辦的講座及內容(部份)

Presentations and Seminars:

① Topic : Lowering Your Company's (Looming) VAT:
Rules You Need to Know and Understand
Organizer : The British Chamber of Commerce Guangdong
Date : 18th May 2006, Guangzhou and Shenzhen
題目 : 增值稅條例及相關規定
主辦單位 : 英國商會(廣東)
日期 : 2006年5月18日, 廣州及深圳

② Topic : 2006 China Tax Planning
Organizer : General Business Intelligence
Date : 17th-18th August 2006, Beijing
題目 : 2006年中國稅務籌劃
主辦單位 : General Business Intelligence
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③ Topic : China Tax Planning & Compliance
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題目 : 中國稅務籌劃
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題目 : 了解中國增值稅
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1. Legal and Tax Issues on Commodity Trading Operations in the PRC, Tax Planning International Asia-Pacific Focus, BNA International Inc., August 2006
2. PRC VAT and Customs Rules on Import-Export Transactions, Tax Notes International, Volume 43, Number 3, July 2006
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PRC Tax Issues on Employment Income

在中國取得工資收入的納稅問題

在一個公歷年度工作不滿365天的外籍員工，包括港澳台居民，為個人所得稅法所指的非稅務居民，其工資收入來源應根據以下情況確定。

受僱於境外機構，並由境外機構派到中國工作的外籍員工，除非依照規定可以免稅；否則，無論該員工在何處收取工資，需按其工作日數計算繳納個人所得稅。

由三資企業直接聘用的外籍員工，其工資亦需繳納個人所得稅，不論其工作時間的長短。

外籍員工雖然沒有簽訂勞動合同但被視為從境內單位或機構收取工資收入，都需要繳納個人所得稅。

Foreign nationals, including Hong Kong, Macau and Taiwan residents, who work in the PRC less than 365 days in the year are classified as non-residents under the PRC individual income tax law (the IIT). The source rules of employment income for non-residents are as follows:

Foreign nationals, employed by foreign company to exercise employment in the PRC, shall pay IIT subject to the condition for tax exemption being met; Otherwise the employee shall pay tax in proportion to number of days he/she works in the tax year, irrespective of where the employee receives the income.

Foreign nationals who enter into employment contract with an FIE should pay IIT irrespective of how long he/she works in the tax year.

Foreign nationals who don't enter into employment contract with an FIE, but are deemed to have received income from an entity set up in the PRC shall be liable to PRC IIT.

► 表一：稅務居民與非稅務居民的納稅義務

Table 1 : Tax Liability for PRC and Non-PRC Tax Residents

停留期間 Period of stay	納稅身份 Tax status	中國來源收入 PRC-Source		非中國來源收入 Non-PRC source	
		境內支付 Paid in PRC	境外支付 Paid outside	境內支付 Paid in PRC	境外支付 Paid outside
少於90(或183天) <90 days (or 183 days)	非稅務居民 Non-resident	✓ 徵稅 Tax	免稅 Exempt	✗ 不徵稅 No Tax	✗ 不徵稅 No Tax
90天或以上 (或183天)但 少於365天 =>90 days (or 183 days) but <365 days	非稅務居民 Non-resident	✓ 徵稅 Tax	✓ 徵稅 Tax	✗ 不徵稅 No Tax	✗ 不徵稅 No Tax
1至5年 1~5 years	稅務居民 Resident	✓ 徵稅 Tax	✓ 徵稅 Tax	✓ 徵稅 Tax	✗ 不徵稅 No Tax
超過5年 Over 5 years	稅務居民 Resident	✓ 徵稅 Tax	✓ 徵稅 Tax	✓ 徵稅 Tax	✓ 徵稅 Tax

183天的免稅規定

The 183-day Exemption Rule

如果前往中國大陸境內工作員工的工作天數，在一個公曆年度內不超過183天，在滿足以下二個條件前提下，該員工無須繳納個人所得稅：第一，其工資並非由境內單位負擔；第二，其工資並非由境內單位支付。

If the employee stays in the PRC for a period not exceeding 183 days in a calendar year, the employee will not be liable to income tax subject to the following conditions being satisfied: (a) the salary is not borne by any entity inside the PRC; and (b) the salary is not paid by any entity inside the PRC.

183天免稅規定適用範圍

Scope for Application of 183-day Exemption Rule

183天的免稅規定不適用於以下情形：

- (一) 外商投資企業的董事酬金及高級員工的薪金；
- (二) 由境內機構負擔或支付的工資。

例一

確定納稅義務

Q 一位日籍員工在代表處擔任技術經理，在一個年度內在中國境內工作了180天，其工資由總公司在境外支付，該代表處獲得稅務機關豁免繳納所得稅，該技術經理是否需要納稅？

A 根據國稅發(1994)148號文件規定：倘若該代表處獲得中國稅務機關批准無須納稅，或者以核定利潤的方式繳納所得稅，其員工的工資視為由該單位負擔或支付，在該單位工作的員工需要納稅，無論會計帳目內是否有紀錄該員工的工資。可參考表一。

Q 如何計算員工的工作天數？

A 入境當天，離境當天各自按半天計算。以上規定適用於下列人士：在中國境內沒有住所但在境內及境外機構同時擔任職位，或者只在境外機構擔任職位。見國稅發文件(2004)97號。

The 183-day rule shall not apply in the following situations:

- (i) the taxation on director's fee in the FIE and the salaries of the employees in senior position, and
- (ii) the salaries paid by or charged to the entities set up in the PRC.

Example I

Determination of Tax Obligation

Q A Japanese national holding a position as technical manager with a representative office, stays 180 days in the PRC in a year. The salary is paid by the head office outside the PRC. The RO is granted exemption from Chinese IT since it is not engaged in any business activities. What is the tax position of the technical manager?

A It is not relevant where the employee receives the salary outside the PRC. The salary is deemed to have borne by (charged to) the entity set up in the PRC if the entity is exempted from Chinese IT, or taxed on a deemed profit basis. The deeming provision operates whether or not the salaries are recorded in the books of accounts. See document <Guo Shui Fa (1994) No. 148> and refer to table 1.

Q How to calculate the employee's working days?

A Day of arrival, and day of departure shall be counted as half day respectively. Scope of application is: non-PRC domiciled individuals who hold positions both in the PRC Company and overseas Company, or who only hold position in overseas Company. See <Guo Shui Fa (2004) 097>

例二

計算個人所得稅

一員工由香港派駐廣州工作，每月薪金 HK\$25,000 (=RMB26,000)，包括房屋津貼 RMB3,000)。工資在香港支付，該員工住出租屋，每月從業主取得發票。

Example II

Computation of Individual Income Tax (IIT)

An employee is assigned to work in Guangzhou. Monthly salary is HK\$25,000 (=RMB26,000, including housing allowance of RMB3,000). The employer pays the salary outside the PRC. The employee rents a flat in GZ, and obtains the tax invoice from the landlord.

(A) 員工自行承擔稅款 The employee bears the IIT

▶ 應納稅所得額 = 工資 - 法定扣除 - 免稅項目 Taxable income = Salary - Standard deduction - tax-exempt income

▶ 應納稅額 = 應納稅所得額 x 稅率 - 速算扣除數 IIT payable = taxable income x tax rate - quick deduction

▶ 應納稅所得額 Taxable income = RMB26,000 - RMB4,800 - RMB3,000 = RMB18,200

▶ 應納稅額(每月) IIT payable = RMB18,200 x 20% - 375 = RMB3,265

註：可從表二內找出 20% 稅率及 375 適用速算扣除數。

Note: The tax rate of 20% and quick deduction 375 are obtainable from Table II

(B) 公司承擔員工稅款 The employer bears the IIT

▶ 應納稅所得額 = (工資收入 - 法定扣除 - 免稅項目 - 速算扣除數) / (1 - 稅率)

Taxable income = (salary - standard deduction - tax-exempt income - quick deduction) / (1 - tax rate)

▶ 應納稅額 = 應納稅所得額 x 稅率 - 速算扣除數

IIT payable = Taxable income x tax rate - quick deduction

▶ 應納稅所得額 Taxable income = (RMB26,000 - RMB4,800 - RMB3,000 - 1,375) / (1 - 25%) = RMB22,433.33

▶ 應納稅額 IT payable = RMB22,433.33 x 25% - 1,375 = RMB4,233.33

註：亦可從表二內找出適用稅率25%及速算扣除數1,375。

Note: The tax rate 25% and quick deduction 1,375 are obtainable from Table II.

公司與員工可以達成協議，按比例各自負擔個人所得稅。

The employer and the employee may reach an agreement on how the IIT is to be shared.

表二：個人所得稅稅階及稅率（人民幣）

Table 2 : PRC Income Tax Rates and Brackets (in RMB)

	由僱員支付稅款 Tax borne by employee	由僱主支付稅款 Tax borne by employer	稅率（%） Tax rate	速算扣除數 Quick deduction
1	Less than 少於 500	Less than 少於 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	4,376 - 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 超過 100,000	Over 超過 70,375	45%	15,375

年終花紅納稅問題

Taxation on Year-end Bonus

例三

一位三資企業員工取得年度獎金 RMB52,000，個人所得稅按以下方式計算：

先將獎金除以12個月，其商數用以確定適用稅率和速算扣除數。

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

Example III

An employee working for an FIE is paid a year-end bonus of RMB52,000. The liability for IIT is computed as below:

Dividing the bonus by 12 months, then the quotient is used to determine the tax rate and quick deduction.

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

▶ 應納稅所得額 = 年終獎金或花紅(無標準扣除費用) = RMB52,000

Taxable income = Year-end bonus (No standard deduction) = RMB52,000

▶ 應納稅額 = 應納稅所得額 x 稅率 - 速算扣除數

IIT payable = taxable income x tax rate - quick deduction

= RMB52,000 x 15% - 125 (see table 2 請參考表二)

= RMB7,675

個人所得稅法定扣除項目及免稅項目

Statutory deduction & Items exempted from Individual Income Tax

一) 基本扣減額RMB1,600及附加扣減額RMB3,200;

1. Standard deduction RMB1,600 and addition deduction RMB3,200;

二) 在限額內的社會保障保險供款額(國稅發(2006)10);

2. Social security contributions within prescribed limits <Guo Shui Fa (2006) No. 10>;

三) 根據稅務總局文件國稅發(1997)54號, 以下項目免徵個人所得稅, 但要提供發票: 房屋津貼、餐費補貼、語言訓練費、子女教育費、回國探親費等。

3. The following items with supporting tax invoices: housing allowance, meal allowance, language training fees, child education fees, the passage for visit to home country, etc. See SAT document <Guo Shui Fa (1997) No. 54> .

董事酬金

Taxation on Directors' Fee

根據稅務總局文件國稅發(2004)97號規定, 董事的酬金按勞動報酬所得徵稅。

Directors' fee and remuneration of senior staff, is subject to tax under the independent service category. See <Guo Shui Fa (2004) No. 097>.

標準扣除

Standard deduction

收入不超過RMB4,000, 可扣除RMB1,600; 收入RMB4,000元及以上部份, 可扣除20%。

Standard deduction is RMB1,600 for income not exceeding RMB4,000; 20% for income of RMB4,000 or above .

表三：稅率及稅階（勞務報酬所得適用） Table 3 : Tax rates and brackets (Independent Services)

	含稅級距 Including tax (Employee bears tax)	不含稅級距 Excluding tax (Company bears tax)	稅率(%) Tax rate	速算扣除數 Quick deduction
1	不超過20,000元的 Not exceeding 20,000	不超過16,000元的 Not exceeding 16,000	20%	0
2	20,000元至50,000元 Over 20,000 to 50,000	16,000元至37,000元 Over 16,000 to 37,000	30%	2,000
3	超過50,000元的部分 Over 50,000	超過37,000元的部分 Over 37,000	40%	7,000



外商投資企業一位董事本月份取得酬金RMB80,000，其納稅情況如下：

The director of an FIE receives a fee of RMB80,000 in the month.

- ▶ 應納稅所得額 Taxable income = RMB80,000 - (1 - 20%) = RMB64,000
- 應納稅額 IIT payable : RMB64,000 x 20% = RMB12,800
- (50,000 - 20,000) x 20% x 50% = 3,000
- (64,000 - 50,000) x 20% x 100% = 2,800
- 12,800 + 3,000 + 2,800 = 18,600

或者按表三適用的稅率及速算扣除數計算

Alternatively, the computation can be done by using the quick deduction as below

- ▶ 應納稅額 IIT payable = RMB64,000 x 40% - 7,000 = RMB18,600

如果該董事每月只到境內數天，其納稅情況如何？

凡是由境內機構取得的收入，都要全額納稅；但根據國稅發(1994)148號文，如果該董事只在境外取得收入，該董事的勞務報酬收入可以根據實際在華停留日數，按比例計算其應納稅所得額。

What if the director only stays a few days in the PRC for each month?

If the director's is paid by the FIE, the director's fee should be taxed in whole; if the director is employed by the holding company and receives the salaries outside the PRC, the director's fee is taxed on a time-apportioned basis. See document Guo Shui Fa (1994) No. 148.

Administration and Practice of Tax Invoices in China

Part of the contents is applicable to payer of business tax

中國的發票管理及實務操作

部份適用於營業稅納稅人

	一般納稅人 General VAT payer	小規模納稅人 Small scale VAT payer
增值稅專用發票 VAT special invoice	可以自己開票 Issue invoice on its own? Yes	不可以(必須到稅局開票) Cannot issue invoice (Must be done at tax office)
普通發票 Ordinary invoice	可以自己開票 Issue invoice on its own? Yes	可以自己開票 Issue invoice on its own? Yes

不得使用增值稅專用發票的交易

Transactions for which VAT special tax invoices are not to be used

- | | |
|--|---|
| 1 小規模納稅人銷售貨物及提供應稅勞務； | 1 Small taxpayer supplies goods or taxable services; |
| 2 銷售免稅貨物； | 2 Sales of VAT-exempt goods; |
| 3 向消費者銷售貨物及提供應稅勞務； | 3 Supply of goods or taxable services to consumers; |
| 4 銷售特定貨物
例如：化妝品、香煙及轎車等； | 4 Supply of specific goods
cosmetics, cigarettes, and vehicles, etc; |
| 5 買方是營業稅納稅人
例如：房地產開發商、建築公司、
廣告經營者、運輸公司等； | 5 The buyer is a payer of business tax
such as property developer, construction company,
advertising or transportation companies; |
| 6 銷售出口貨物； | 6 The sale of export goods; |
| 7 貨物用於集體福利或個人消費； | 7 Goods are to be used for collective or personal consumption; |
| 8 將貨物無償贈送他人； | 8 The giving out of goods at no consideration; |

商業報價與銷售額、稅金及發票金額

Sales amount, VAT, and invoiced value for business quotes

假如含稅發票金額是RMB100

Given that invoiced value including VAT is 100.

▶ 一般納稅人 General taxpayer

增值稅 VAT = $100 / 1.17 \times 17\% = 14.53$

不含稅銷售額 Sales amount = $100 / 1.17 = 85.47$

► 小規模納稅人 Small scale taxpayer

增值稅 VAT = $100 / 1.06 \times 6\% = 5.67$ (生產型企業 Production Enterprise)

不含稅銷售額 Sales amount = $100 / 1.06 = 94.34$

增值稅 VAT = $100 / 1.04 \times 4\% = 3.85$ (商業企業 Commercial Enterprise)

增值稅一般納稅人認定條件

Qualification for being recognized as VAT general taxpayer

- | | |
|--|---|
| 1 年銷售額100萬或以上(生產型企業)
180萬或以上(商業企業); | 1 Annual sales reaching 1 million or above (production type)
or 1.8 million (non-production); |
| 2 納稅人提出書面申請; | 2 Taxpayer should submit application; |
| 3 會計人員持上崗證, 帳簿設置符合規定; | 3 Accounting staff holding a license and the books kept in
accordance with PRC accounting rules; |
| 4 會計核算制度健全, 能準確核算銷項稅
及進項稅; | 4 Maintaining a sound accounting system to enable tax
officials to ascertain the output VAT and input VAT; |
| 5 發票保管符合規定。 | 5 Tax invoices are properly kept in accordance with legal rules. |

增值稅應納稅額

Computation of VAT payable

	計算方法 Method	應納稅額 VAT payable
I	簡易方法 (小規模納稅人) Simple computation (Small scale taxpayer)	銷售額 x 徵收率 (註:不能抵扣進項稅) Sales amount x levy rate (Note: no input credit)
II	一般方法 (一般納稅人) General computation (General taxpayer)	銷項稅額 — 進項稅額 Output VAT - Input VAT

一般納稅人與小規模納稅人比較 (例一)

Comparing general VAT payer and small scale taxpayer (1)

► 一般納稅人 General VAT taxpayer

銷售額 Sales 1,000; (增值稅 VAT 17% = 170)

購貨額 Purchase 900; (增值稅 VAT 17% = 153)

增值稅應納稅額 VAT = $(1,000 - 900) \times 17\% = 170 - 153 = 17$

► 小規模納稅人 Small scale taxpayer

增值稅 VAT = $1,170 / 1.06 \times 6\% = 66.23$ (生產型企業 Production Enterprise)

增值稅 VAT = $1,170 / 1.04 \times 4\% = 45$ (商業企業 Commercial Enterprise)

一般納稅人與小規模納稅人比較 (例二)

Comparing general VAT payer and small scale taxpayer (2)

▶ 一般納稅人 General VAT payer

Sales 銷售額 1,000; (VAT 增值稅 17% = 170)

Purchase 購貨額 100; (VAT 增值稅 17% = 17)

VAT 應納稅額 = $(1,000 - 100) \times 17\% = 170 - 17 = 153$

▶ 小規模納稅人 Small-scale taxpayer

VAT is the same as example one above 增值稅同例一



稅負比較

Comparing tax burdens

對一般納稅人來說，例一增值率低，稅負較輕；例二增值率高，則稅負較高。

The percentage of added value in example one is low, the tax burden is lower; the percentage of added value in example two is high, the tax burden is higher.

▶ 增值率 = $(\text{銷售價} - \text{購貨價}) / \text{銷售價} \times 100\%$
Percentage of value added = $(\text{Sales} - \text{Purchase}) / \text{Sales} \times 100\%$

▶ 增值率不一定等於稅率。
Percentage of Value Added and Tax Rate are not necessarily the same.

▶ 一般納稅人按增值額計稅；小規模納稅人銷售額計稅。
For general taxpayer, VAT is computed on the value added; for small scale taxpayer, VAT is computed on the sales amount.

增值稅納稅義務與稅務發票

VAT Liability vs. Tax Invoice

是否負有增值稅納稅義務與所使用發票沒有必然關係。

VAT liability is independent of the type of tax invoices used.

增值稅與營業稅徵稅範圍

Scope of VAT / BT

種類 Type	徵稅範圍 Scope of tax	包括 Including
增值稅 VAT	銷售貨物，進口貨物 Sale of goods; importation of goods	提供加工修理修配勞動 Providing processing, repairing and replacement service
營業稅 Business Tax	提供應稅勞務，及轉讓無型資產 Supply of taxable services; transfer of intangible assets	銷售不動產 Sale of immovable property

發票的功能

Function of tax invoices

- | | | | |
|---|------|---|-----------------------------|
| 1 | 銷售確認 | 1 | Sales recognition |
| 2 | 記帳憑證 | 2 | Document for accounting use |
| 3 | 計稅依據 | 3 | Tax computation |
| 4 | 收款收據 | 4 | Receipt |

違規處理發票行為 (適用於增值稅和營業稅納稅人)

Unlawful acts of handling tax invoices (applicable to VAT and business tax payer)

- | | | | |
|---|----------------------|---|---|
| 1 | 向主管稅務機關以外的單位或個人購買發票； | 1 | Purchasing tax invoices from other party than the tax bureau； |
| 2 | 轉讓未使用空白發票謀利； | 2 | Sales or transfer of blank tax invoices for a profit； |
| 3 | 向他人提供，或向他人借用發票使用； | 3 | Providing tax invoices for, or borrowing tax invoices from other parties； |
| 4 | 以收據代替發票。 | 4 | Using receipts in lieu of tax invoices. |

違規出具發票行為

Unlawful acts for issuing invoices

- | | | | |
|---|-----------------------|---|--|
| 1 | 發生應稅交易不出具發票； | 1 | Failure to issue invoices for taxable transaction； |
| 2 | 替第三方出具或由第三方出具發票； | 2 | Issue invoices on behalf of third party or request 3rd party to issue invoice； |
| 3 | 沒有真實交易的情況下出具發票； | 3 | Issuing invoices for fictitious transactions； |
| 4 | 發票貨物名稱、數量、單價與實際交易不一致； | 4 | Goods not matched with details in invoices issued； |
| 5 | 超出增值稅納稅範圍的情況下出具發票。 | 5 | Invoice issued for transactions falling outside VAT scope. |

發票管理的內部控制制度 (適用於增值稅和營業稅納稅人)

Tax invoices (Internal control)

- | | | | |
|---|----------------------|---|--|
| 1 | 由專人保管空白發票； | 1 | Designated person keeping blank tax invoices； |
| 2 | 使用保險櫃(夾萬)存放發票； | 2 | Using safe for keeping unused tax invoices； |
| 3 | 保管發票與出具(開立)發票員工崗位分工； | 3 | Division of duty between custody and issue of invoices； |
| 4 | 保管發票(財務)章與開票者崗位分工。 | 4 | Division of duty between keeping invoice stamp and using stamp for invoicing purposes. |

丢失遺失發票辦事程序和處罰 (適用於增值稅和營業稅納稅人)

Rules and penalty for lost or stolen tax invoices (applicable to VAT and business tax payers)

- | | |
|--|---|
| 1 納稅人須即時向稅務機關報告； | 1 Reporting losses to tax bureau immediately; |
| 2 指定刊物刊登公告〈遺失聲明〉； | 2 Application for public notice of "Declaration of lost invoices"; |
| 3 支付公告費用； | 3 Paying the publication fee; |
| 4 未按規定保管發票的納稅人可處以1萬元以下罰款，並可在一定期限內停止領購發票； | 4 Taxpayer failing to keep tax invoices in good custody is liable for an administrative fine not exceeding RMB10,000, and is not allowed to purchase tax invoices from the tax authority for a period not exceeding 6 months; |
| 5 如發票被盜用後又被虛開，納稅人承擔偷稅連帶責任。 | 5 If it is found that the tax invoices have been used fraudulently, taxpayer shall assume legal responsibility for tax evasion jointly and severally. |

出具發票時間點

Time for Issuing Tax Invoice

- | | |
|---------------------------------------|--|
| ▶ 交款提貨：在取得貨款當日； | ▶ Sales on cash-and-carry terms: day of receiving payment ; |
| ▶ 賒售：按合同約定付款日期當天； | ▶ Credit sales: payment day as provided in agreement ; |
| ▶ 寄售：收到寄售清單當天； | ▶ Consigned sales: day of receiving statement of consigned sales ; |
| ▶ 預收款：在發出貨物的當天（房地產發展商銷售不動產，為收到預收款當天）。 | ▶ Advanced deposit: day upon the delivery of goods (For property developers, the day of receiving pre-sale payment). |

收入計量與發票

Revenue Measurement and Tax Invoices

一批發商向零售商銷售貨品價值100萬，按批發價折扣20%，批發商出具增值稅專用發票100萬及開具紅字發票20萬；會計及稅務分析如下：

A wholesaler sells goods to a retailer for RMB1,000,000, giving a trade discount of 20% to the retailer. The wholesaler issues VAT Special Invoices RMB 1 million, and issues a credit note of RMB200,000. The analysis of the accounting and tax treatment are as per below:

- | | |
|-------------------------------------|---|
| 1 會計記帳確認銷售淨額為80萬；增值稅及所得稅確認銷售額為100萬。 | 1 Sales recognized under accounting rules: RMB 0.8 million; the sales amount under VAT and IT rules: RMB 1 million. |
|-------------------------------------|---|

2 開具紅字發票要多繳稅款。根據國稅發(1997) 472號文件，商業折扣必須打印在同一張銷售發票上，才可以按銷售淨額計稅。

3 收貨後，零售商發現質量問題，批發商同意再按原價折讓10%，批發商再開具紅字發票10萬元，同時將應收帳款由80萬減至70萬元。

2 The use of credit note results in higher amount of tax payable. The trade discount should have been printed in the same VAT special invoices in order to get the deduction from gross revenue. < See SAT document Guo Shui Fa (1997) No. 472 >.

3 After receipt of goods, the retailer discovers that some goods have quality problems. Wholesaler agrees to give a 10% discount on gross amount of RMB 1 million. Accordingly, it issues a second credit note for 0.1 million to the retailer. The account receivable from retailer is further reduced from 0.8 million to 0.7 million.

稅務分析如下：

- ▶ 可以使用紅字發票但不能節省稅款。
- ▶ 由於在送貨後才發現質量問題，銷售折讓不可能反映在原來的發票內。

The tax implication is below:

- ▶ The use of credit note is NOT tax efficient.
- ▶ Since the quality problem is discovered after delivery, the wholesaler cannot state the sales discount in the original VAT special invoices.

視乎買方能否退回發票，可以按下列方式辦理：

- ▶ 如果買方可以退回發票，賣方可以按折讓價格重新開具發票；如果買方已經付款或者已將發票作會計錄帳用，銷貨單位需要取得由買方稅務機關出具的"購貨退出及索取折讓證明書"，才能出具紅字發票沖帳，及按銷售淨額計算稅款。參考文件：國稅發(1993)150號。

Two possible treatments:

- ▶ If the retailer can return tax invoices, the wholesaler can issue revised tax invoices; if the retailer already made payment or has used the tax invoices for accounting purposes, wholesaler needs to obtain from retailer a copy of "Certification of Purchase Returns or Sales Concession" issued by the tax bureau in charge of the city where retailer is located before wholesaler can issue credit note and reduce the sales amount for VAT and IT purposes. < See SAT Document Guo Shui Fa (1993) No. 150>.



進出口退運貨物、無償更換貨物的納稅問題

Taxation on Returned Goods and Compensation Goods Relating to Import-Export

- ▶ 已進口貨物退貨，收貨人在一年內可申請退還關稅及進口環節增值稅；
- ▶ Return of import goods within one year: the consignee can apply for the refund of import duty and VAT.
- ▶ 已出口貨物退貨，可在一年內免稅進口，但發貨人需補回已取得的出口退稅；
- ▶ Return of export goods within one year: the consignor is exempted from import taxes, subject to the return of VAT refund.
- ▶ 辦妥原進口貨物退運手續及原稅款未退還，收貨人在合同規定的索賠期內（最長不超過三年），可免稅進口相同抵償貨品；
- ▶ After completing the procedure for the return of import goods without getting tax refunds of import duty and taxes, the consignee can, within the period of lodging claims under the contract (but not exceeding three years), import identical compensation goods at no consideration and tax-free.
- ▶ 辦妥原出口貨物退運手續，發貨人在合同規定的索賠期內（最長不超過三年），可免稅出口相同抵償貨物。
- ▶ After the return of export goods, the consignor can, within the period of lodging claims under the contract (but not exceeding three years), export identical compensation goods at no consideration and tax-free.



Scope of our Services

我們的服務

直接及間接對華投資

- ▶ 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；
- ▶ 查冊及註冊中國商標，海關備案等。

DIRECT AND INDIRECT INVESTMENT IN THE PRC

- ▶ 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, customs record filing of IP rights, etc.

中國稅務

我們提供稅務諮詢和代理服務

- ▶ 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、行爲稅、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專案研究報告；
- ▶ 舉辦與中國公司法、會計、稅務、海關、外匯有關的培訓講座。

PRC TAX SERVICES

We provide both tax consultation and agent services:

- ▶ 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.

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百德企業管理顧問(深圳)有限公司
- ▶ K. K. Chan & Company, Certified Public
Accountants (Practicing)
陳國基會計師事務所
- ▶ Take Pretty Consultants Limited
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