

2008 企业所得税法问答之一

Questions and Answers on 2008 PRC Enterprise Income Tax Law (Part I)

问：新企业所得税法对收入如何规定？

Q: How revenue is defined under the PRC Enterprise Income Tax Law (the EIT Law)?

答：企业以货币形式和非货币形式从各种来源取得的收入，为收入总额。它包括销售货物收入；提供劳务收入；转让财产收入；股息红利等权益性投资收益；利息收入；租金收入；特许权使用费收入；接受捐赠收入；其他收入（税法第 6 条）。

A: The total revenue of an enterprise consists of monetary and non-monetary revenue. It is categorized as revenue from sale of goods; revenue from the provision of services; revenue from the transfer of property; dividend, profits distributed as bonus issues and other returns on equity investment; interest; rentals; royalties; donations received; and other revenues.

问：非货币收入有什么内容？

Q: How is non-monetary revenue defined under the PRC EIT law?

答：非货币形式收入包括以下项目：固定资产、生物资产、无形资产、股权投资、存货、不准备持有至到期的债券投资、劳务以及有关权益等（实施条例第 12 条）。

A: Non-monetary revenue as defined under the PRC EIT law includes the following: fixed assets, biological assets, intangible assets, equity investment, inventory, debt investment which are not held to maturity, the supply of services and related rights, etc (Article 12 of the Implementation Regulations).

问：什么是其他收入？

Q: What are other revenues?

答：其他收入包括企业资产溢余收入、逾期未退包装物押金收入、确实无法偿付的应付款项、已作坏账损失处理后又收回的应收款项、债务重组收入、补贴收入、违约金收入、汇兑收益等。

A: Other income includes asset surpluses, deposit on packaging device and container overdue for return, accounts payable that cannot be settled, recovery on accounts receivable which have previously been written off as bad debts, income arising from debt restructuring, subsidies, compensation for the breach of contracts, exchange gains, etc.

问：什么是不征税收入？

Q: What is the non-taxable income?

答：不征税收入包括财政拨款，它是指各级政府对纳入预算管理的事业单位和社会团体等组织拨付的财政资金。

A: Non-taxable income includes funds appropriated under public finance. It refers to the funds allocated under the budgetary administration by the governments at various levels to organizations like public institutions, social bodies, etc.

问：什么是免税收入？

Q: What is the tax-exempt income?

答：免税收入原来是征税收入的一部分，法律作出特别规定将其中征税收入一些项目列为免税收入。免税收入包括国债利息收入、从居民企业取得的股息和红利、从事农、林、牧、渔业项目的所得。

A: Tax-exempt income is originally part of taxable income. The legal rules specifically grant the exemption to some of the taxable items. Tax-exempt income includes interest income earned from national treasury bonds, the dividends and bonus issues derived from resident enterprises, the income derived from production activities of agriculture, forestry, animal husbandry and fishery.

问：什么是减计收入？

Q: What is the reduction in sales revenue?

答：减计收入是指企业以《资源综合利用企业所得税优惠目录》规定的资源作为原材料，生产国家非限制和禁止并符合国家和行业标准的产品取得的收入，可以减按 90% 计入收入总额。

A: Reduction in sales revenue refers to the following: where the enterprise uses raw materials that are on the list of “Category of Preferential Corporate Income Tax Treatment for Synergistic Utilization of Resources” to produce goods that not restricted or prohibited by the State and that are in conformance of national or industry standards, the enterprise is entitled to a 10% reduction in sales revenue in the computation of its taxable income.

问：假设税率 25%，接受资产的市场价格是 100 元。接受捐赠企业如何记帐？

Q: Suppose that the tax rate is 25% and the fair value for the donated equipment is 100. How does the enterprise account for the donation received?

答：接受捐赠企业资产负债表的变动如下：

A: The balance sheet of the enterprise receiving the donated assets will show the following change:

	Liabilities 负债	Assets 资产
I	Retained earnings (Other income 其他收入) + 100	Equipment 设备+100
II	Retained earning (income tax 所得税) - 25 Income Tax payable 应付税款 + 25	

第一步（借）资产 100 和（贷）其他收入 100。第二步（借）所得税 25 和（贷）应付所得税 25。

Step one is to debit asset 100 and credit other income 100. Step two is to debit income tax 25 and credit income tax payable 25.

By China Tax & Investment Consultants Limited
中国税务及投资顾问有限公司 www.china-tax.net