

SEPTEMBER 2017



LAW BRIEF

NAME

DATE OF EFFECTIVENESS

GARRIGUES INSIGHT

税总函[2017]402号 | 国家税务总局关于进一步推进“多证合一”工商共享信息运用工作的通知/

Shui Zong Han [2017] No. 402 | Announcement of the State Administration of Taxation (“SAT”) on Further Promoting the Application of Industrial and Commercial Information Sharing for the Reform of “Consolidating Multiple Certificates into One Certificate”

01/11/2017

I. Simplified registered information collection for new taxpayers

When newly registered enterprises and farmer cooperatives (“Enterprises”) conduct tax-related matters for the first time, tax authorities will ask taxpayers to supplement the missing information, correct the inaccurate information and update the new information.

Supplementary *Information Form for Taxpayers Conducting Tax-related Matters for the First Time* (“Form”) is no longer required for the Enterprises. Some of the information in this Form will be collected automatically by the golden tax phase III system, the other information will be collected when taxpayers conduct other tax-related matters (e.g. the real name registration of tax personnels, the registration of accounting policies, etc.).

II. Automatic information exchange from administrations for industry and commerce for existing taxpayers

When an existing taxpayer gets the unified social credit code certificate, the related information will be transferred to the respective tax authority. The tax authority shall guide the taxpayer to conduct the respective tax-related matters.

税总发[2017]102号 | 关于跨省经营企业涉税事项全国通办的通知/

Shui Zong Fa [2017] No. 102 | Announcement of the State Administration of Taxation on Enabling Enterprises to Conduct Tax-Related Matters of Enterprises Regarding Business Activities Performed in Different Provinces

07/09/2017

The below four kinds of tax-related matters of an enterprise regarding business activities performed in different provinces can be conducted nationwide, which is aimed to be implemented by all tax authorities by December 31, 2017:

I. Reporting of tax-related matters, including:

- Reporting of deposit accounts; and
- Registration of accounting policies and accounting software.

II. Tax filings, including:

- Reporting of taxpayers who have due tax disposing large amounts of assets;
- Reporting of mergers and splits of taxpayers;
- Reporting of contract issuances and leasing; and
- Reporting of withholding enterprise annuities and occupational pensions.

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III. Tax preferential policy registrations, including:

- Registration of tax preferential policies of value-added tax;
- Registration of tax preferential policies of consumption tax;
- Registration of tax preferential policies of enterprise income tax;
- Registration of tax preferential policies of vehicle and vessel tax;
- Registration of tax preferential policies of stamp duty;
- Registration of tax preferential policies of city maintenance and construction tax; and
- Registration of tax preferential policies of education surcharge.

IV. Certificate issuances, including:

- Issuance of tax payment certificates; and
- Issuance of individual income tax payment certificates.

OTHER TAX LAWS

1. 海关总署公告2017年第41号 | 关于增列海关监管方式代码的公告/
Announcement of the General Administration of Customs [2017] No.41 | Announcement on the Introduction of Additional Codes for Customs Regulatory Means
2. 海关总署公告2017年第42号 | 关于公布、废止部分商品归类决定的公告/
Announcement of the General Administration of Customs [2017] No.42 | Announcement on Publishing and Abolishing Some Decisions on Commodity Classification
3. 海关总署公告2017年第43号 | 关于废止2010年第59号公告的公告/
Announcement of the General Administration of Customs [2017] No.43 | Announcement on Repealing Announcement Customs [2010] No.59
4. 海关总署公告2017年第44号 | 关于简化海关税费电子支付作业流程的公告/
Notice of the General Administration of Customs Customs [2017] No.44 | Announcement on Simplifying the Electronic Payment Process of Customs Duty
5. 海关总署公告2017年第45号 | 关于优化汇总征税制度的公告/
Announcement of the General Administration of Customs [2017] No.45 | Announcement on Optimizing the Consolidated Duty Collection Regime
6. 财税[2017]71号 | 关于印发节能节水 and 环境保护专用设备企业所得税优惠目录 (2017年版) 的通知/
Cai Shui [2017] No. 19 | Circular on Issuing the Catalogue of Enterprise Income Tax Preferences for Special Devices Used for Saving Energy and Water and Protecting Environment (2017 Edition)

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7. 国办函[2017]84号 | 关于完善反洗钱、反恐怖融资、反逃税监管体制机制的意见/
Guo Ban Han [2017] No. 84 | Notice Regarding Opinions on the Improvement of Anti-money Laundering, Counter-terrorism Financing and Anti-tax Evasion Supervision Mechanisms
8. 国家税务总局关于《增值税一般纳税人资格登记管理办法（征求意见稿）》公开征求意见的通知/
Notice Regarding the Public Opinion Consultation on the “Administrative Measures on the Registration of General Value-added Tax (“VAT”) Taxpayers’ Status (“Discussion Draft”)
9. 中华人民共和国烟叶税法（草案）征求意见稿/
Notice Regarding the Public Opinion Consultation on the “Tobacco Tax Law of the People’s Republic of China (Discussion Draft)
10. 税总发[2017]103号 | 国家税务总局关于创新跨区域涉税事项报验管理制度的通知/
Shui Zong Fa [2017] No. 103 | Announcement of the State Administration of Taxation on Innovating the Management System of Transregional Tax-related Matters
11. 税总发[2017]106号 | 国家税务总局、科技部关于加强企业研发费用税前加计扣除政策贯彻落实工作的通知/
Shui Zong Fa [2017] No. 106 | Announcement of the State Administration of Taxation and the Ministry of Science and Technology on Strengthening the Implementation of the Super Deduction Policy for Enterprises’ Research and Development Expenses

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SOURCES

1. <http://www.chinatax.gov.cn/>
2. <http://www.mof.gov.cn/>
3. <http://www.lexiscn.com/>
4. <http://www.customs.gov.cn>

DISCLAIMER

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