

News in tax laws

Name	Date of Effectiveness	Garrigues Insight
关于进一步加强出口退（免）税事中事后管理有关问题的公告/ Announcement on Issues concerning Further Strengthening the Interim and Ex-Post Administration of Export Tax Rebates (Exemption)	07/01/2016	The Announcement mainly stipulates the tax treatment when different companies apply for tax rebates (exemption) or withdraw filed export tax rebate (exemption) records under certain reasons, also the corresponding documentation requirement and procedures have been specified.
耕地占用税管理规程（试行）/ Administrative Procedures for Occupation Tax on Cultivated Land Promulgated (for Trial Implementation)	15/01/2016	The Procedures apply to the administration of occupation tax on cultivated land, including tax-related information, tax payment identification, tax declaration and collection, tax deduction, exemption and refund, tax risks and other matters. In addition, the land occupation acts which are not subject to occupation tax on cultivated land have also been listed in the Procedures.
关于《多边税收征管互助公约》生效执行的公告/ Announcement on Validating and Implementing Multilateral Convention on Mutual Administrative Assistance in Tax Matters Issued	01/02/2016	According to the Announcement, the Convention applies to tax categories collected and administrated by Chinese tax authorities, specifically including enterprise income tax, individual income tax, urban land use tax, housing property tax, and other 12 tax categories.
关于修改企业所得税年度纳税申报表（A类，2014年版）部分申报表的公告/ Announcement on Revising Some Annual Tax Forms for Enterprise Income Tax Return (Class A, 2014 Version)	18/01/2016	The revise would apply to the annual filing of Enterprise Income Tax calculation and payment in 2015 and future years. Several revises on Enterprise Basic Forms and Statement of Income Tax Breaks have been listed in the Announcement.
关于3项个人所得税事项取消审批实施后续管理的公告/ Announcement on the Follow-up Administration after the Implementation of Canceling the Examination and Approval of Three Individual Income Tax Matters	28/01/2016	The Announcement contains follow-up procedures for administration after cancelling the "examination and approval of temporary exemption of individual income tax ("IIT") for promoting the transformation of scientific and technological achievements", "examination and approval of having difficulties in paying IIT for income earned from discounts or subsidies through obtaining stock options or subscribing for stocks", and "examination and approval of how IIT shall be imposed on law firms".

关于合理简并纳税人申报缴税次数的公告/ Announcement on Reasonably Streamlining the Number of Times Taxpayers File Tax Returns	01/04/2016	The number of tax filings for small-scale taxpayers on several tax categories has been reasonably streamlined.
关于兽用药品经营企业销售兽用生物制品有关增值税问题的公告/ Announcement on Value Added Tax Issues on Selling Biologic Products of Veterinary Use by Enterprises of Veterinary Use Drug Business	01/04/2016	Enterprises of veterinary use drug business as general Value Added Tax ("VAT") payers which sell biologic products for veterinary use would subject to the VAT rate of 3% on the whole sales of products.
关于开展商品和服务税收分类与编码试点工作的通知/ Circular on Carrying Out the Pilot Program of Taxation Classification and Coding for Goods and Services	15/02/2016	The Circular decides that the pilot program will be promoted in Beijing, Shanghai, Jiangsu Province and Guangdong Province, in which area the VAT taxpayers shall issue VAT invoices via the upgraded version of VAT invoicing system with the coding function.

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