

GARRIGUES

NEWSLETTER
TAX CHINA

JANUARY / FEBRUARY 2018



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NAME

DATE OF EFFECTIVENESS

GARRIGUES INSIGHT

财税2017年第88号 | 关于境外投资者以分配利润直接投资暂不征收预提所得税政策问题的通知/

Cai Shui [2017] No. 88 | Circular on Policy Issues Concerning Temporarily Not Levying the Withholding Tax on Distributed Profits Re-invested in Direct Investment by Overseas Investors

国家税务总局公告2018年第3号 | 国家税务总局关于境外投资者以分配利润直接投资暂不征收预提所得税政策有关执行问题的公告/

Announcement of the SAT [2018] No. 3 | Announcement of the SAT on Issues Concerning the Implementation of the Policy of Temporarily Not Levying the Withholding Tax on Distributed Profits Re-invested in Direct Investment by Overseas Investors

01/01/2017

I. Where an overseas investor makes a direct investment in a Chinese resident company under the encouraged category (“Invested Enterprise”) with the profits proceeding from a Chinese resident enterprise (“Profit Distributor”), a tax deferral policy may apply provided that certain requirements are fulfilled:

- Profits obtained by an overseas investor refer to returns on equity investment, such as dividends and bonus generated from retained income that has been actually distributed by the Profit Distributor to the foreign investor;
- The Profit Distributor directly transfers the distributed profits to the Invested Enterprise; and
- The business activities carried out by the Invested Enterprise must be under the encouraged category, including:
 - the category of industries to which foreign investors are encouraged to enter, as listed in the Catalog for the Guidance of Foreign Investment Industries; and
 - the Catalog of Priority Industries for Foreign Investment in the Central-Western Region.

II. The obligations of the foreign investor may vary subject to the following circumstances:

- If the foreign investor is eligible for the tax deferral policy, the foreign investor shall submit the Reporting Form on the Information Concerning the Deferral Withholding Tax of Non-resident Enterprise (“Reporting Form”) to the Profit Distributor;
- If the foreign investor has already settled the withholding tax payments on profit distribution but would like to resume the eligibility for tax deferral, the foreign investor shall submit the Reporting Form, the related contracts, payment evidences, the information related to the encouraged investment and other required documents to the competent tax authority of the Profit Distributor; or
- If the foreign investor is obliged to underpaid taxes, the foreign investor shall submit the Reporting Form to the competent tax authority of the Profit Distributor.

III. The Profit Distributor shall review the Reporting Form provided by the foreign investor (“Reviewed Reporting Form”) and submit the Reviewed Reporting Form and the Reporting Form on Withholding EIT to its competent tax authority within 7 days of the actual payment on profit distribution. In case that the Profit Distributor fails the reviewing responsibilities, the competent tax authority of the Profit Distributor may impose late interest payment and penalties on the Profit Distributor.

NAME	DATE OF EFFECTIVENESS	GARRIGUES INSIGHT
<p>国家税务总局公告2017年第46号 国家税务总局关于明确国别报告有关事项的公告/ Announcement of the State Administration of Taxation ("SAT") [2017] No.46 Announcement of the SAT on Issues Concerning the Country by Country Report</p>	19/12/2017	<p>This is a supplementary announcement to SAT [2016] Announcement 42, which specifies that the Article 7 and Article 8 of Announcement 42 are not subject to the requirement of country by country report ("CbC Report") for the year of 2016.</p> <p>The SAT has also published an interpretation to Announcement 46 by giving examples of what kind of Chinese tax resident company shall prepare and submit the CbC Report and which are excluded from the requirement.</p>
<p>国家税务总局公告2018年第9号 国家税务总局关于税收协定中“受益所有人”有关问题的公告/ Announcement of the State Administration of Taxation ("SAT") [2018] No. 9 Announcement of the SAT on Issues Concerning the Term "beneficial owners" in Tax Treaties ("Announcement 9")</p>	01/04/2018	<p>Announcement 9 would replace Guo Shui Han [2009] No. 601 and SAT [2012] No.30, which primarily clarifies the following issues in the determination of beneficial owners in the double taxation treaties ("DTTs"):</p> <p>I. Negative factors in assessing beneficial owners ("Negative Factors")</p> <p>The Negative Factors have been reduced from seven factors to five factors, among which three factors remain unchanged (i.e. factors regarding the zero or lower tax rate country or tax exempted country, interest and royalties).</p> <p>The percentage of the income transferred to the resident of a third country has been reduced from 60% to 50% in assessing the applicants of treaty benefits ("Applicants") as a beneficial owner.</p> <p>The revised Negative Factors have addressed and defined the concept of substantial business activities.</p> <p>II. Widened scope of beneficial owners of dividends</p> <p>Announcement 9 has widen the scope of beneficial owners, including:</p> <ul style="list-style-type: none"> • 'Safe Harbor' rule: Specific Applicants can be assessed as beneficial owners directly, including the government, the listed companies and the individuals of the contracting states; and • If the Applicant could not be assessed as a beneficial owner according to the Negative Factors, the Applicant may be assessed as a beneficial owner in the case that the shareholder directly or indirectly held 100% of the shares of the Applicant is a 'qualified beneficial owner' and meet certain conditions. <p>III. Anti-tax avoidance</p> <p>In the case that the competent tax authority finds it necessary to apply the clause of principal purpose test in the DTTs or the general anti-tax avoidance rules stipulated in domestic tax laws, the general anti-tax avoidance provisions shall apply even if the Applicant is a beneficial owner.</p>

LAW BRIEF

NAME	DATE OF EFFECTIVENESS	GARRIGUES INSIGHT
<p>税总办函2017年576号 国家税务总局办公厅关于明确2018年度申报纳税期限的通知/ Shui Zong Ban Han [2017] No.576 Notice of the General Office of the SAT on Clarifying the Tax Filing Deadlines in 2018</p>	26/12/2017	<p>The tax filing deadlines for each month in 2018 are listed below:</p> <ul style="list-style-type: none">• January, March, May, June, August and November: 15th day of the month;• February: February 22nd;• April: April 18th;• July: July 16th;• September: September 17th;• October: October 24th; and• December: December 17th
<p>国家税务总局公告2017年第54号 国家税务总局关于发布《中华人民共和国企业所得税年度纳税申报表（A类，2017年版）》的公告/ Announcement of the State Administration of Taxation ("SAT") [2017] No. 54 Announcement of the SAT on Issuance of Annual Enterprise Income Tax Filing Form (Category A, Version 2017)</p>	29/12/2017	<p>The Annual Enterprise Income Tax Returns (Category A, 2017 Edition) ("2017 Edition") have been issued and replace the 2014 version. The 2017 Edition is applicable to annual enterprise income tax filings for 2017 and onwards.</p>
<p>中华人民共和国国务院令693号 中华人民共和国环境保护税法实施条例/ Order of People's Republic of China No. 693 Implementation Regulations of Environmental Protection Tax Law of People's Republic of China</p>	01/01/2018	<p>I. The definition of centralized urban and rural sewage treatment facilities</p> <p>Centralized urban and rural sewage treatment facilities as mentioned in the Environmental Protection Tax ("EPT") Laws subject to tax exemption only refers to the facilities that provide the service of sewage treatment for the public.</p>

NAME

DATE OF EFFECTIVENESS

GARRIGUES INSIGHT

国家税务总局公告2018年第7号 | 国家税务总局关于发布《环境保护税纳税申报表》的公告/

Announcement of the State Administration of Taxation ("SAT") [2018] No.7 | Announcement of the SAT on Issuance of the Tax Returns for Environmental Protection Tax

II. Tax base for EPT

The tax base for taxable solid waste, air pollutants and water pollutants shall be determined based on the emission amount (for solid waste) and pollution equivalent number converted from the emission amount of pollutants (for air and water pollutants).

Tax authorities will conduct information exchanges with environmental protection authorities. Where the pollutant emission data declared by a taxpayer is inconsistent with the data delivered by the competent environmental protection authority, the latter one will be regarded as the tax base of EPT.

Where taxable pollutants are discharged via two or more emission outlets, the EPT will be calculated on taxable pollutants discharged via each emission outlet.

III. Requirement for EPT exemption

In the case of reduction of environmental protection tax in accordance with Article 13 of the EPT Laws, the EPT shall be calculated respectively by different taxable pollutants discharged from each emission outlet.

IV. Document keeping

The documents and materials related to monitoring and management of taxable pollutants shall be regarded as tax related documents and subject to the PRC Tax Administration Laws.

财税2017年第84号 | 财政部、税务总局关于完善企业境外所得税收抵免政策问题的通知/

Cai Shui [2017] No. 84 | Circular of the Ministry of Finance and the State Administration of Taxation on Issues concerning Improvement of the Tax Credit Policy for Enterprises' Overseas Income

01/01/2017

I. A Chinese resident enterprise ("Chinese Enterprise") may choose the following methods to calculate its overseas sourced taxable income:

- By countries but not by items; or
- Calculate all overseas sourced taxable income aggregately

The Chinese Enterprise may not change the method within five years once adopting a chosen method.

II. In the case of dividend distribution, the abovementioned calculation method can be applied, provided that the dividends are distributed from a foreign enterprise held by the Chinese Enterprise within five 'holding levels'. The method of the determination of the 'holding levels' could be found in Cai Shui [2009] No.125.

III. If the enterprise starts to use a new calculation method which differs from the method adopted for the previous years, the tax credit of previous years can be carried forward within the required time limit according to the tax laws.

LAW BRIEF

NAME	DATE OF EFFECTIVENESS	GARRIGUES INSIGHT
<p>财税2017年90号 关于租入固定资产进项税额抵扣等增值税政策的通知/</p> <p>Cai Shui [2017] No. 90 Circular on Value-added Tax (“VAT”) Policies, Such As the Deduction of Input Tax on the Rental of Fixed Assets Etc. (“Circular 90”)</p>	01/01/2018	<p>Circular 90 has stipulated a number of VAT policies in the following matters:</p> <ul style="list-style-type: none">• Leased fixed assets and non-moveable property that are subject to both general tax calculation method and simplified tax calculation method, VAT exempted items, collective benefits or individual consumptions;• VAT treatments for sold but unused tickets and income derived from refund of tickets, such as refund fees or transaction charges etc.;• The VAT taxation basis of agent services for overseas flight tickets performed by the sales agent of airline transportation;• VAT exemption on the income derived from allowing agricultural producers to farm in the contracted land of the taxpayer in the forms such as sub-contracting, lease, exchange, transfer or share purchase; and• The determination of sales revenue derived from the mortgage services, partial transfer of financial products rendered by the manager of asset management products.
<p>税总函2017年564号 国家税务总局关于推行新办纳税人“套餐式”服务的通知/</p> <p>Shui Zong Han [2017] No. 564 Notice of the SAT on Implementing “Package Service” for New Taxpayers</p>	28/12/2017	<p>New taxpayers may be eligible for a ‘package service’ via the online tax service hall, which aims to simply the tax registration procedures with the competent tax authority. The ‘package service’ includes:</p> <ul style="list-style-type: none">• Online account registration;• Confirmation of registration information;• Registration of accounting policies and software;• Report on the bank account of taxpayers;• General VAT taxpayer registration;• Verification of invoice type;• Approval on the invoicing amount limit of the special VAT invoices;• Real-name registration of tax handler;• Initial issuance of VAT special anti-fraud equipment; and• Collection of invoices. <p>The implementation of the ‘package service’ is carried out in different months of 2018 based on the regions that the new taxpayers are registered.</p>

NAME	DATE OF EFFECTIVENESS	GARRIGUES INSIGHT
<p>国家税务总局公告2018年第6号 国家税务总局关于增值税一般纳税人登记管理若干事项的公告/</p> <p>Announcement of the State Administration of Taxation ("SAT") [2018] No. 6 Announcement of the SAT on Several Issues concerning Administration of the Registration of General Value-added Tax ("VAT") Payers ("Announcement 6")</p>	01/02/2018	<p>Announcement 6 is a supplementary document to the Administrative Measures for the Registration of General Value-added Tax ("VAT") Payers, SAT [2017] No.43 ("Announcement 43").</p> <p>I. Announcement 6 has further defined some terms mentioned in Announcement 43, such as 'operational period', 'sales revenue for tax filing', 'other individuals', 'fixed manufacturing and operational place', and 'tax registration certificates'.</p> <p>II. A taxpayer that sells goods or provides services in processing, repairing and maintenance services ("Traditional VAT Items") and sells services, intangible assets and non-moveable property ("VAT Reform Items") shall separately compute the sales revenue of Traditional VAT Items and those of VAT Reform Items. If one of the two said items exceeds the registration limit requirement of general VAT payers, the taxpayer shall be registered as a general VAT payer.</p>
<p>国家税务总局公告2017年第52号 国家税务总局关于小微企业免征增值税有关问题的公告/</p> <p>Announcement of the State Administration of Taxation ("SAT") [2017] No. 52 Announcement of the SAT on Relevant Issues on Value-added Tax ("VAT") Exemption of Small-scale Enterprises</p>	27/12/2017	<p>Small-scale VAT payers shall calculate their sales revenue of goods or providing services in processing, repairing and maintenance services ("Traditional VAT Items") and the sales revenue of services and intangible assets ("VAT Reform Items") separately.</p> <p>In the case that the monthly sales revenue generated from either the Traditional VAT Items or the VAT Reform Items is no more than CNY 30,000 (CNY90,000 if VAT is filed quarterly), the Traditional VAT Items or VAT Reform Items are eligible for the VAT exemption preferential policy from January 1, 2018 to December 31, 2020 respectively.</p>
<p>国家税务总局公告2017年第55号 国家税务总局关于发布《货物运输业小规模纳税人申请代开增值税专用发票管理办法》的公告/</p> <p>Announcement of the State Administration of Taxation ("SAT") [2017] No. 55 Announcement of the SAT on < Measures for Small Scale Value-added Tax ("VAT") Payers of Transportation Industry for Goods that Apply for Special VAT Invoice Issuance by the Tax Authority > ("Announcement 55")</p>	01/01/2018	<p>Announcement 55 is issued to facilitate the issuance of special VAT invoices by the tax authorities on behalf of small-scale VAT payers in the transportation industry. The Measures shall apply to the VAT payers meeting the following conditions:</p> <ul style="list-style-type: none"> • The VAT payer provides road or inland river transportation services in the territory of China and has performed the registration with the Administration for Industry and Commerce and the tax authority; and • The VAT payer has obtained the related licenses of road transportation services or river transportation services; and • The VAT payer is classified as a small-scale VAT payer.

LAW BRIEF

NAME	DATE OF EFFECTIVENESS	GARRIGUES INSIGHT
<p>海关总署公告2017年第65号 关于2018年关税调整方案的公告/ Announcement of the General Administration of Customs [2017] No.65 Announcement on the Tariff Adjustment Plan for 2018</p>	01/01/2018	<p>Tariff Adjustment Plan for 2018 adjusts tariff rates on items listed below:</p> <p>I. Import tariff</p> <p>Import tariff adjustments include the most-favored-nation tariff rates, the tariff rates for commodities subject to certain quota, the conventional tariff rates and the special preferential tariff rates.</p> <p>II. Export tariff</p> <p>202 exported commodities shall be subject to export tariff rates or temporary export tariff rates.</p> <p>III. Tariff regulations and tariff items</p> <p>Some tariff regulations and tariff items are adjusted according to domestic needs.</p>
<p>财关税2017年第39号 关于调整重大技术装备进口税收政策有关目录的通知/ Cai Guan Shui [2017] No.39 Circular on Adjusting Catalogs Concerning Import Duty Policies for Key Technical Equipment</p>	01/01/2018	<p>I. The Catalog of Key Technical Equipment and Products Supported by China (Revised in 2017) ("Catalog I") and the Catalog of Critical Components and Raw Materials Imported for Key Technical Equipment and Products (Revised in 2017) ("Catalog II") shall come into force as of January 1, 2018. Eligible domestic enterprises are exempted from customs duties and import value-added tax for qualified commodities listed Catalog II, the import of which is necessary for the manufacturing of equipment or products listed in Catalog I.</p> <p>II. The Catalog of Imported Key Technical Equipment and Products Not Subject to Tax Exemption (Revised in 2017) (Catalog III) shall come into force as of January 1, 2018. However, if a project was approved before Dec 31, 2017 and the equipment is imported before Jun 30, 2018, the project is eligible for Annex III of Cai Guan Shui [2015] No.51 and Announcement of the Ministry of Finance, the National Development and Reform Commission, the General Administration of Customs and the State Administration of Taxation [2012] No. 83 ("Announcement 83"). Otherwise, the project shall follow Annex III of Cai Guan Shui [2017] No. 39.</p> <p>III. In the case that the levy and exemption of import taxes on imported goods shall be reviewed by comparing Catalog III and Announcement 83 or only listed in Catalog III, the product and technology standards in Catalog III will apply.</p>

NAME	DATE OF EFFECTIVENESS	GARRIGUES INSIGHT
<p>海关总署令第235号 关于公布《海关总署关于修改部分规章的决定》的令/</p> <p>Order of General Administration of Customs ("GAC") No.235 Order of GAC on Issuance of the Decision on Revision of Several Regulations</p> <p>海关总署公告2018年第15号 关于公布《中华人民共和国海关进出口货物征税管理办法》涉及法律文书格式的公告/</p> <p>Announcement of GAC [2018] No.15 Announcement on Issuing Legal Instruments Format Involved in the Measures for Taxation on Imported and Exported Goods in People's Republic of China</p>	01/02/2018	<p>I. In comparison with the Order of GAC No.218 that was issued and took effect on March 13, 2014, the following changes are made in Measures for Taxation on Imported and Exported Goods in People's Republic of China (2017 version):</p> <ul style="list-style-type: none"> • Taxpayer who cannot pay taxes or custom duties on time because of force majeure or tax policy adjustments can proceed formalities for deferring tax payment after providing a guarantee on taxes and custom duty. • The supervision period for other imported goods with tariff reduction and exemption is adjusted to 3 years. <p>II. In comparison with the GAC No.179 that is issued on December 29, 2008 and took effect on February 1, 2009, the following changes are made in Measures for Tax Exemption and Reduction on Imported and Exported Goods in People's Republic of China (2017 version):</p> <ul style="list-style-type: none"> • The supervision period for other imported goods with tariff reduction and exemption is adjusted to 3 years.
<p>财税[2018]15号 关于公益性捐赠支出企业所得税税前结转扣除有关政策的通知/</p> <p>Cai Shui [2018] No.15 Circular on the Policy Concerning the Deduction of Carried Forward Public Welfare Donations for Enterprise Income Tax ("Circular 15")</p>	01/01/2017	<p>I. Qualified public donations ("Donations") can be deducted up to 12% of the annual total accounting profits. The excess part can be carried forward to the next three years for deduction.</p> <p>II. In the calculation of tax deduction of Donations, the enterprise shall deduct the Donations carried forward from the previous years first and then those made in the current year.</p> <p>III. Circular 15 is applicable to the Donations made for the period from September 1, 2016 to December 31, 2016.</p>
<p>国家税务总局公告2018年第8号 国家税务总局关于纳税信用评价有关事项的公告/</p> <p>Announcement of the State Administration of Taxation ("SAT") [2018] No. 8 Announcement of the SAT on Issues Concerning Tax Credit Rating</p>	01/04/2018	<p>I. Newly established enterprises, enterprises with no operating income and enterprises under assessment based tax collection method are involved in tax credit rating system.</p> <p>II. "M" credit level is added for qualified enterprises in accordance with Article 20 of <Credit Management Measures>, including: (a) newly established enterprises; and (b) enterprises with no operating revenue and scored above 70.</p> <p>III. The procedure of verification of special value-added tax invoices may be cancelled for enterprises with tax credit rating of M.</p>

NAME

DATE OF EFFECTIVENESS

GARRIGUES INSIGHT

国家税务总局公告2018年第11号 | 国家税务总局关于税收协定执行若干问题的公告/

Announcement of the State Administration of Taxation ("SAT") [2018] No. 11 | Announcement of the SAT on Several Issues Concerning the Double Taxation Treaty ("DTT") Implementation ("Announcement 11")

01/04/2018

Announcement 11 further clarifies a number of regulations in the DTTs in relation to the clauses of permanent establishment ("PE"), shipping and air transport, artists and athletes, as well as the applicable tax treaty agreements of partnerships. In particular, the following rules are further interpreted:

I. When determining the establishment of PE for the service activities, the "6 months in any consecutive 12 months" means "183 days in any consecutive 12 months".

II. Announcement 11 clarifies the application of DTTs for partnerships, including:

- If a partnership is established in China, the partner's individual income in China, which is deemed as the income of a resident in the other contracting state, may enjoy DTT benefits.
- If a partnership is a non-resident taxpayer according to the Chinese Enterprise Income Tax Laws, the partnership can enjoy the DTT benefits if it is a tax resident of the other contracting state. The partnership shall submit tax resident certificate of the other contracting state to prove its tax liability in the other contracting state.

国家税务总局公告2018年第12号 | 国家税务总局关于发布《办税事项“最多跑一次”清单》的公告/

Announcement of the State Administration of Taxation ("SAT") [2018] No. 12 | Announcement of the SAT on Issuing the List of Tax Matters ("List") Handled on a One-time Basis

01/04/2018

When performing the tax matters indicated in the List, taxpayers only needs to be on site once, provided that the information submitted is complete. The List could be found in the following link (Chinese version only):

<http://hd.chinatax.gov.cn/guoshui/action/ShowAppend.do?id=15666>

Tax authorities of provincial level can add more items into the List according to different local situations.

研发费用加计扣除政策执行指引1.0版/

The Guideline of Super Deduction on Research and Development ("R&D") Expenses ("Guideline")

Not applicable

The Guideline is issued to summarize the policies of the super deduction on R&D Expenses issued before and gives a clear picture of the practical process. The Guideline could be found in the following link (Chinese version only):

<http://www.chinatax.gov.cn/n810219/n810744/n3213637/index.html>

OTHER TAX LAWS

1. 财税2017年91号 | 财政部、税务总局关于下达2017年森林消防专用车免征车辆购置税指标的通知/
Cai Shui [2017] No. 91 | Circular of the Ministry of Finance (“MOF”) and the State Administration of Taxation (“SAT”) on Quota of Vehicle Purchase Tax Exempted Special Forrester Fire Trucks in 2017
2. 财税2017年92号 | 财政部、税务总局关于下达2017年防汛专用车免征车辆购置税指标的通知/
Cai Shui [2017] No. 92 | Circular of the MOF and the SAT on Quota of Vehicle Purchase Tax Exempted Special Flood Control Trucks in 2017
3. 财税2017年93号 | 财政部、税务总局关于下达2017年“母亲健康快车”项目流动医疗车免征车辆购置税指标的通知/
Cai Shui [2017] No.80 | Circular of the MOF and the SAT on Quota of Vehicle Purchase Tax Exempted Movable Medical Trucks for “Mother Health Express” Project in 2017
4. 财税2018年5号 | 关于完善启运港退税政策的通知/
Cai Shui [2018] No.5 | Circular on Improving Tax Rebate Policies for Ports of Shipment
5. 财税2018年13号 | 关于非营利组织免税资格认定管理有关问题的通知/
Cai Shui [2018] No.13 | Circular on Issues Concerning the Administration of Recognition of Tax-exempt Qualifications of Non-profit Organizations
6. 财政部、税务总局、工业和信息化部、科技部公告2017年172号 | 财政部、税务总局、工业和信息化部、科技部关于免征新能源汽车车辆购置税的公告/
Announcement of the MOF, the SAT, the Ministry of Industry and Information, and the Ministry of Technology [2017] No.172 | Announcement on Vehicle Purchase Tax Exemption for new-energy cars
7. 国发2017年56号 | 国务院关于环境保护税收收入归属问题的通知/
Guofa [2017] No.56 | Circular on Assignment Issues of Environment Protection Tax Revenue
8. 国家税务总局公告2017年第47号 | 国家税务总局关于水资源费改税后城镇公共供水企业增值税发票开具问题的公告/
Announcement of the SAT [2017] No.47 | Announcement of the SAT on VAT Invoice Issuance Issues of Urban Public Water Supply Companies After the Change from Fee on Water to Tax on Water
9. 国家税务总局公告2017年第48号 | 国家税务总局关于发布《涉税专业服务信用评价管理办法（试行）》的公告/
Announcement of the SAT [2017] No.48 | Announcement of the SAT on Issuance of Credit Evaluation and Management Measures of Tax Related Professional Service Industry
10. 国家税务总局公告2017年第49号 | 国家税务总局关于采集涉税专业服务基本信息和业务信息有关事项的公告/
Announcement of the SAT [2017] No.49 | Announcement of the SAT on Relevant Issues on Collection of Basic Information and Service Information of Tax Related Professional Service Industry
11. 国家税务总局公告2017年第50号 | 国家税务总局、国家海洋局关于发布《海洋工程环境保护税申报征收办法》的公告/
Announcement of the SAT [2017] No. 50 | Announcement of the SAT and the National Ocean Bureau on Issuance of Declaration and Collection of Ocean Project Environment Protection Tax
12. 国家税务总局公告2017年第51号 | 国家税务总局关于发行2017年印花税票的公告/
Announcement of the State Administration of Taxation (“SAT”) [2017] No.51 | Announcement of the SAT on Issuing Stamp Duty in 2017
13. 国家税务总局公告2018年第1号 | 国家税务总局关于成品油消费税征收管理有关问题的公告/
Announcement of the SAT [2018] No. 1 | Announcement of the SAT on Relevant Issues on Consumption Tax Collection Management of Refined Oil Product
14. 国家税务总局公告2018年第2号 | 国家税务总局关于长期来华定居专家免征车辆购置税有关问题的公告/
Announcement of the SAT [2018] No.2 | Announcement of the SAT on Issues concerning the Exemption of Vehicle Purchase Tax for Foreign Experts Settling Down in China on a Long-term Basis
15. 国家税务总局公告2018年第4号 | 国家税务总局关于税务师事务所行政登记有关问题的公告/
Announcement of the SAT [2018] No. 4 | Announcement of the SAT on Issues concerning the Administrative Registration of Tax Agent Firms
16. 国家税务总局公告2018年第10号 | 国家税务总局关于公布符合条件的销售熊猫普制金币纳税人名单（第九批）暨不符合条件的纳税人退出名单（第三批）的公告/
Announcement of the SAT [2018] No. 10 | Announcement of the SAT on List of Qualified Taxpayers Selling Panda Golden Coins (Ninth Batch)

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