

## 动态信息

- 近日，国务院常务会议批准了财政部、国家税务总局提交的增值税转型方案，决定自2009年1月1日起，在全国所有地区、所有行业实施增值税转型。内容为：在维持现行增值税税率不变的前提下，允许全国范围内的所有增值税一般纳税人抵扣其新购进设备所含的进项税额，未抵扣完的进项税额结转下期继续抵扣。该等购进设备不包括应征消费税的小汽车、摩托车和游艇。同时，取消进口设备免征增值税和外商投资企业采购国产设备增值税退税政策，小规模纳税人的征收率降为3%。
- 届时，现行的营业税和消费税条例将作适当的修改。

## 房地产交易税收

财政部、国家税务总局于2008年10月22日发布财税【2008】137号文《关于调整房地产交易环节税收政策的通知》内容为：

- 对个人首次购买90平方米及以下普通住房的，契税税率暂统一下调到1%。首次购房证明由住房所在地县（区）住房建设主管部门出具。
- 对个人销售或购买住房暂免征收印花税。
- 对个人销售住房暂免征收土地增值税。
- 通知自2008年11月1日起实施。

## 个人所得税

国家税务总局于2008年9月28日发布国税函【2008】818号文《关于个人通过网络买卖虚拟货币取得收入征收个人所得税问题的批复》内容为：

- 个人通过网络收购玩家的虚拟货币，加价后向他人出售取得的收入，应按照“财产转让所得”项目计算缴纳个人所得税。
- 个人销售虚拟货币的财产原值为其收购网络虚拟货币所支付的价款和相关税费。
- 不能提供有关财产原值凭证的，由主管税务机关核定其财产原值。

## 企业所得税

国家税务总局于2008年10月9日发布国税函【2008】828号文《关于企业处置资产所得税处理问题的通知》规定：

- 企业发生下列情形的处置资产，由于资产所有权属在形式和实质上均不发生改变，可作为内部处置资产，不视同销售确认收入，相关资产的计税基础延续计算
- 将资产用于生产、制造、加工另一产品；

- 改变资产形状、结构或性能;
- 改变资产用途;
- 将资产在总机构及其分支机构之间转移; 企业将资产移送他人, 因资产所有权属已发生改变而不属于内部处置资产, 应按规定视同销售确定收入。
- 用于市场推广或销售;
- 用于交际应酬;
- 用于职工奖励或福利;
- 用于股息分配;
- 用于对外捐赠;
- 企业发生上述资产转移时, 属于企业自制的资产, 应按企业同类资产同期对外销售价格确定销售收入; 属于外购的资产, 可按购入时的价格确定销售收入。
- 本通知自 2008 年 1 月 1 日起执行。

## 出口退税

财政部、国家税务总局最近再次发出通知财税【2008】138 号文《关于提高部分商品出口退税率的通知》具体为:

- 将部分纺织品、服装、玩具出口退税率提高到 14%.
- 将日用及艺术陶瓷出口退税率提高到 11%.
- 将部分塑料制品出口退税率提高到 9%.
- 将部分家具出口退税率提高到 11%、13%.

国家税务总局于 2008 年 9 月 24 日发布国税发【2008】91 号文《关于境内区外货物进入海关特殊监管区域有关问题的通知》内容为:

- 境内区外入区用于海关特殊监管区域和区内企业厂房基础建设的基建物资, 不签发出口报关单。对区外企业销往区内的上述货物税务机关按规定征税, 不办理出口退税。
- 准予退税的货物入区时, 海关签发的出口货物报关单(出口退税专用)的备注栏填写《海关特殊监管区域不征收出口关税及退税货物审批表》编号。区外企业可凭此单和其他现行规定的出口退(免)税凭证, 向税务机关申报办理退(免)税。
- 区内生产加工企业应按季将《海关特殊监管区域不征收出口关税及退税货物审批表》(复印件, 加盖企业公章)报送主管国家税务局,
- 本通知自 2008 年 2 月 15 日起执行。

## 外汇管理

国家外汇管理局于 2008 年 10 月 30 日发布汇发【2008】56 号文《关于对企业货物贸易项下对外债权实行登记管理有关问题的通知》内容有:

- 企业预付货款和延期收款实行登记管理。企业应在网上或前往所在地外汇局办理预付货款和延期收款的逐笔登记和注销手续。



## **Individual Income Tax (IIT)**

SAT released Reply to Issues Regarding Levy of IIT on Individual Income Derived from Virtual Currency Trading over the Internet (Guo Shui Han [2008] No.818) on Sep. 28, 2008, stipulating that:

- Individuals who derive income from virtual currency trading over the internet like buying virtual currency from game players and then selling it to others at a mark-up, shall be liable for IIT according to the item of property transfer income.
- Original price of the virtual currency sold by individuals shall be equal to the price of buying that virtual currency over the internet plus the relevant tax and fee.
- Competent tax authorities are granted the right to determine the original price of the virtual currency, if the individual fails to provide proof of original price.

## **Corporate Income Tax (CIT)**

SAT released Circular on Issue of CIT Treatment Related to Disposal of Corporate Assets (Guo Shui Han [2008] No.828 on Oct. 9, 2008, stipulating that:

- In an enterprise, following cases of asset disposal shall be regarded as an internal asset disposal rather than a sale activity from which revenue is derived, since the ownership of such asset is not changed either formally or virtually. Tax basis of the relevant asset shall keep unchanged.
  - ✓ Using the asset for manufacture or processing of another product;
  - ✓ Changing form, structure or capability of the asset;
  - ✓ Changing use of the asset;
  - ✓ Moving the asset between headquarter and its branches. Transfer of the asset to others shall be regarded as a sale activity that brings about recognition of revenue instead of internal asset disposal, since the ownership of such asset is changed;
  - ✓ Asset used for market promotion or sales;
  - ✓ Asset used for entertainment;
  - ✓ Asset used for staff award or welfare;
  - ✓ Asset used for distribution of dividend;
  - ✓ Asset used for outside donation.
- As for the above-said asset transfer, if the asset was made by enterprise itself, revenue from the asset transfer should be recognized according to the price of the same asset sold in the same period; if the asset was purchased by enterprise, the transfer revenue should be determined according to its price.
- This Circular came into effect as of Jan. 1, 2008.

## **Export Tax Refund**

The Ministry of Finance and SAT recently issued Circular on Raising Export Tax Refund Rate of Part Commodities (Cai Shui [2008] No.138), stipulating that:

- Raising export tax refund rate of part textile, clothing and toy to 14%;
- Raising export tax refund rate of commodity and art chinaware to 11%;
- Raising export tax refund rate of part plastic products to 9%;
- Raising export tax refund rate of part furniture to 11% and 13%.

**SAT released Circular on Issues Regarding Entry of Inland Goods into the Zones under the Special Supervision of the Customs (“the Zones”) (Guo Shui Fa [2008] No.91) on Sep. 24, 2008, including the following points:**

- Customs declaration for export shall not be issued for the domestic material carried into the Zones and used for the fundamental construction of the Zones and enterprise workshops in the Zones. If such goods are sold to the Zones by enterprises outside the Zones, tax authorities shall levy tax on it according to relevant regulations, and enterprises selling such goods shall not be eligible for export tax refund.
- There is a number on the Form for Examining the Eligibility of Goods in the Zones for Customs Duty-Free and Tax Refund, and this number shall be written in the column of Remarks of the customs declaration of export (special for export tax refund) issued by the customs when the tax-refund goods enter the Zones. Enterprises outside the Zones shall be allowed to apply for tax refund (exemption) to tax authorities with the above-said customs declaration and other required voucher of export tax refund (exemption).
- Productive and processing enterprises in the Zones should submit Form for Examining the Eligibility of Goods in the Zones for Customs Duty-Free and Tax Refund (duplicate copy with corporate stamp) to competent state tax bureau quarterly.
- This Circular came into effect as of Feb. 15, 2008.

## **Foreign Exchange Management**

**State Administration of Foreign Exchange (SAFE) released Circular on Issues Regarding Implementation of Registration of Enterprises’ External Credit under the Goods Trade Account (Hui Fa [2008] No.56) on Oct. 30, 2008, stipulating that:**

- Advance payment and deferred receivables of enterprises shall be registered for management purpose. Enterprises should handle the registration and deregistration of each item of their advance payment and deferred receivables over the internet or at competent foreign exchange authorities.
- From Nov. 15, 2008, if an import contract newly concluded by an enterprise includes any clause on advance payment, the enterprises shall handle the registration of the contract on advance payment within 15 workdays from the day when the contract is signed. The enterprise shall go through the registration of advance payment in foreign exchange within 15 workdays from the actual advance payment. If any advance payment which is not stipulated in the contract actually occurs, the enterprise shall simultaneously handle the registration of the contract on advance payment and payment in foreign exchange within 15 workdays from the actual occurrence of the advance payment. If the goods under the account of registered advance payment are declared to the customs for import, or foreign exchange is returned as the goods are not imported, the enterprise shall apply for deregistering the advance payment within 15 workdays from the date when customs declaration for import of the goods is issued or the foreign exchange is returned.
- SAFE shall verify the status of advance payment of enterprises on the basis of the payment in foreign exchange for their imports of the previous period, and the situation of registration and deregistration of advance payments. Except for the enterprises importing large-scale complete-set equipment, amount of the advance payment of the enterprise shall not exceed 10% of payment in foreign exchange for import of the previous 12 months as is the general principle.
- This Circular shall come into effect as of Dec. 1, 2008.

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