

税收英语对话：营业税 PDF转换可能丢失图片或格式，建议
阅读原文

https://www.100test.com/kao_ti2020/129/2021_2022__E7_A8_8E_E6_94_B6_E8_8B_B1_E8_c92_129506.htm 能介绍一下营业税的

知识吗 Would you please give the general introduction of the

business tax? 纳税人：我公司马上就要营业了，能介绍一下
营业税的知识吗？ Taxpayer： my company will begin business

soon , but I have little knowledge about the business tax. Can you
introduce it? 税务局：尽我所能吧！一般地说，提供应税业

务、转让无形资产和出卖不动产都要交纳营业税。 Tax official

： I will try my best. Generally speaking , the business tax is levied
on the taxable service , the transfer of intangible asset and sale of the
immovable property within china . 纳税人：什么是应税业务？

Taxpayer： what do you mean by the taxable services? 税务局：
税法有明确的规定。比如交通运输、建筑安装、金融保险等
。不包括加工、修理、修配业务，因为它们要缴增值税。

Tax official： they are the definite items stipulated by the law , such
as the transportation , construction , finance , insurance and the
like .they do not include the processing , repairs , and replacement
services , for they are subject to the value added tax. 纳税人：不动

产好理解，无形资产指什么？ Taxpayer： it is easy to
understand the immovable property , but what do you mean by the
intangible asset? 税务局：指各种专有权，如专利权、专有技

术版权、商标等。 Tax official： it means the royalties , include
patent right , proprietary technology , copy right , trademark

right , and so on. 纳税人：计税收入如何确定？ Taxpayer：

what about the tax base ? 税务局 : 大多数情况下指全部价款包括价外费用。 Tax official : in most case , it is the total consideration received , including additional fees and charges. 纳税人 : 预收的价款也计算在内吗 ? Taxpayer : does that include the turnover received in advance ? 税务局 : 对于无形资产和不动产是这样。 Tax official : yes , it does in the case of transfer of the intangible assets or immovable property . 纳税人 : 无偿赠送呐 ? Taxpayer : and what about the donation ? 税务局 : 不动产的无偿赠送要视同销售 , 不过计税额要经过核定。 Tax official : the donation is taxable in the case of transfer of the immovable property. But the turnover will be assessed by the tax authority. 纳税人 : 收款是外币怎么办 ? Taxpayer : what can we do if we receive turnover in the form of foreign currency ? 税务局 : 按收入当日或当月一日的汇率换算。 Tax official : you can transfer the foreign currency into Reminbi at exchange rate based upon either the date or the first day of the month , that the Taxable item happened . 纳税人 : 营业税税率是多少 ? Taxpayer : how about the tax rate ? 税务局 : 一般是3%到达5% , 娱乐业是5%到20%. Tax official : in general , the rate is from 3% to 5% , but the entertainment is from 5% to 20%. 纳税人 : 您说的对我太有帮助了 , 谢谢 ! Taxpayer : what you have said is very helpful , thank you . 100Test 下载频道开通 , 各类考试题目直接下载。详细请访问 www.100test.com