

税收英语对话：纳税申报 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_129507.htm 纳税申报比我想象的

重要的多！ The tax return is far more than I thought. 税务局：您好。您看上去有些不快，有什么事需要帮助吗？ Tax official：hello. You look unhappy. What can I do for you. 纳税人：我公司因未申报而被罚款。可我们并没有取得营业收入呀？

Taxpayer：my company have been fined because we failed to file the tax return .but we have not got any business income at all . 税务局：中国法律规定，即使没有营业收入、没有税可缴也要申报。

Tax official：well， according to the Chinese law， the taxpayer must file its Tax return within the prescribed time， no matter whether it has business turnover . 纳税人：如果缴税和申报同时过期了怎么办？ Taxpayer：if both the tax payable and tax return are overdue， what will happen？ 税务局：要重新指定申报期限，并在罚款的同时，对逾期纳税按日加罚滞纳金。

Tax official：the tax authority will set new dead line for the return and impose a fine not exceeding 2000 Yuan on the taxpayer that fail to file the return .on the other hand， levy a surcharge equal to 0.2% of the overdue tax for each day that the tax remain in arrears . 纳税人：如果申报不实怎么办？

Taxpayer：what about the punishment In the case of false tax return？ 税务局：如果是故意的，就要被定为偷税。轻者处以未缴税款五倍以下的罚款，重者还要追究刑事责任。 Tax official：if it is on the purpose， it will be determined as tax evasion .the default not amounting to a

crime may be subject to a fine up to 500% of the tax that should have been paid , plus the payment of the tax due . 纳税人：刑事立案标准是怎样规定的？ Taxpayer： what is the criminal limit？ 税务局：未申报数在一万元以上，并超过应申报数的10%. Tax official： the taxpayer reports the tax liability that is lower than the actual liability by 10% or more and by at least 10000 Yuan. 纳税人：达到这个标准的如何处理？ Taxpayer： what will happen than？ 税务局：除罚款外要追究行事责任。这个规定也适用于有过两次行政处罚又虚假申报的情况。 Tax official： the taxpayer will face stringent criminal punishment in addition to the fine. These punishments also apply to the taxpayer that report false tax return after receiving administrative penalties twice or more . 纳税人：纳税申报比我原来想象的重要得多。申报期限是如何规定的？ Taxpayer： well, the tax return is far more important than I thought before. what is the deadline for it？ 税务局：因税种不同而不同。比如营业税是次月十日内，而个人所得税则是七日内。不过期限的最后一日如果是节假日，可以顺延。 Tax official： it depends on different taxes .for business tax , it is due within the first 10 days of the following month .but for individual income tax , it is within the first 7 days .if the deadline fall in the vacation or holiday , it can be put off in turn . 纳税人：您的介绍很重要。看来我们下次不会被罚款了。 Taxpayer： what you have said is very important to us. I wish that would not be fined again. 税务局：我希望是这样。 Tax official： I hope so. 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