

税收英语对话：土地使用权入股 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_129508.htm 土地使用权入股合算吗？ How do we beneficially employ the right to use land？ 纳税人：我们是一家房地产公司，打算与另一家公司合作建房，想了解一下税收上的政策。 Taxpayer： I am from a company engaged in development of real estate. Recently , we plan cooperate with a foreign company to build housing .I want to know how to pay business tax on it. 税务局：能具体介绍你们的方案吗？ Tax official： can you explain your plan in detail？ 纳税人：初步打算由我方出土地使用权，对方出资金，建成后对方给我们一部分房产。 Taxpayer： my company provides the right to use land , my partner invests the money needed. At the end of project , my company will get a part of building. 税务局：这意味着你们是以转让无形资产换取房屋所有权。在这种情况下，你们应就转让无形资产的收入按5%交纳营业税。如果你们将分得的房产再销售，则须按销售不动产再交一道5%的税。 Tax official： You mean that your company transfer the right to use land in exchange for the ownership of the housing .in this case , you company will be levied at the rate of 5% on the transfer income. If you want to resell that part of the housing , you will be levied again at 5% on the transfer of immovable property. 纳税人：转让没有按货币结算，怎样确定应税收入呐？ Taxpayer： how do we determine the tax base if the transfer do not conduct in form of currency？ 税务局：税务局可以根据当地的同类价格或其成

本水平来核定。 Tax official : the tax authority will assess the taxable turnover by reference to the price of similar housing at certain place or to the level of cost of the housing. 纳税人：如果双方组建合资企业是否有利呐？ Taxpayer : what will happen if the two companies establish equity joint venture ? 税务局：你的意思是你公司以土地使用权入股吗？ Tax official : do you mean that you count the right as your contribution ? 纳税人：对！ Taxpayer : yes. 税务局：要看具体情况。如果风险共担，利益共享，则无形资产入股不纳税。只对合资企业的房产销售征税。 Tax official : it depends on concrete condition .if your company and your partner share profits , risks , and losses in proportion to respective contribution , the business tax will be exempt when you contribute in form of the right. 纳税人：如果我们不参与管理，只按一定比例或固定数额提取利润或分配房产呐？ Taxpayer : if we do not involve in management and share the risk , but we receive income or dividends in a proportion or in a solid amount , do we pay tax on it ? 税务局：那就不能视同是真正的入股，还要按前面所说的纳税。 Tax official : in this case , your company is not considered as real contribution , so you should be treated as the transfer of intangible assets. 纳税人：看起来朝着组建正规的股份公司比较有利。 Taxpayer : it looks like beneficial that we move towards the formal equity joint venture. 税务局：那要由你们自己来决定。 Tax official : it depends on yourself. 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