

税收英语对话：出租业务 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_129509.htm 出租业务怎样纳营业税？

How do we pay business tax in leasing property? 纳税人：您好，我是一家外国公司，能介绍一下租赁业务营业税如何交纳吗？ Taxpayer：excuse me，I am from a foreign company，would you help me to know how to pay business tax on leasing property? 税务局：乐意效劳。你们租赁什么？ Tax official：I like to do，but it is hard to say in one word. Can you tell me what kind of property your company wants to lease? 纳税人：还没确定。这对纳税有影响吗？ Taxpayer：we have not decided it. Is that important for tax? 税务局：有很大影响。如果租赁的是动产，在中国设有机构且它同租赁业务有关系时，你公司才应在中国纳税。 Tax official：yes，it is the main factor in determining whether your operation is taxable. The leasing of movable property，for example，is taxable provided your company have an establishment within china，and bear relevance to the operation. 纳税人：您说的机构是指代办处吗？ Taxpayer：does the establishment mean the representative office? 税务局：不仅是代办处，还包括管理和营业机构、作业场所和代理人。 Tax official：not merely the representative office，it also include the establishment of management and business，the site of assignment and agent. 纳税人：明白了。那租赁无形资产呢？ Taxpayer：I see. What about the leasing of intangible asset? 税务局：对无形资产，只要它的使用地在中国，不管有没有

在中国设有机构，都要纳营业税。不动产也一样，只要它的坐落地在中国。 Tax official : if the intangible asset is used in china , the leasing operation is taxable , no matter whether the company has establishment in china .so is the immovable property , provided the property is located in china. 纳税人：其他情况呢？ Taxpayer : what you said is important to us , and anything else ? 税务局：在计算应税收入时要区分融资租赁和经营租赁。 Tax official : the tax base depends on the nature of leasing item , the finance leasing and business leasing. 纳税人：什么是融资租赁？ Taxpayer : what do you mean by the finance leasing ? 税务局：指被租赁资产的所有权在租赁到期时转移到承租方的一种租赁。对这种情况，计税收入要按总收入减去资产的购置价后的余额计算。 Tax official : it means the leasing operation that the ownership of the property will ultimately be passed to the borrower at the end of the leasing period. In this case , the business tax is levied on the net rental amount received after deducting the purchase price of the leased asset. 纳税人：经营租赁不涉及资产的所有权，对吧？ Taxpayer : the business leasing do not involve the passing of the ownership , is that right ? 税务局：对！它的全部租赁收入都要计税。 Tax official : yes .so different from the finance leasing situation , the whole rental turnover is taxable 纳税人：税率是多少？ Taxpayer : how about the tax rate ? 税务局：5%. Tax official : it is 5%. 纳税人：太谢谢您了！ Taxpayer : thank you very much. 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