

税收英语对话：代表处 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_129511.htm 对代表处的征税方法

有几种？ Introduce the method of levying on the representative

office 纳税人：我代表处刚刚成立，想了解代表处的征税办法。

Taxpayer：our representative office has just established recently

， can you introduce the method of levying on the representative

office？ 税务局：可以。一般有申报、核定和换算三种形式。

Tax official：I will try. Generally speaking， there are three levying

methods， namely return， assessment， and the derivation. 纳税

人：哪类代表处适用申报的办法？ Taxpayer：which kind of

office is applicable for the return method？ 税务局：如果能提供

合同和佣金的全部资料并且建立账簿、收支清楚的，可以自

行申报。 Tax official：it is the one that can provide the whole

materials about the contracts and fees， and at the same time，

establish account books to make clear the receipt and expense. 纳税

人：有时为客户服务不单计佣金，怎么办？ Taxpayer：we

can do like that. But sometimes we serve the clients without receiving

fees？ 税务局：代理商品贸易时所收取的进销差价视同佣金。

Tax official：in consignment trade for other company， fees are

also calculated as net price amount by selling price deduce purchase

price. 纳税人：有些合同注明佣金或进销差价，有的则不注明

。 Taxpayer：but some contract indicate the fees or net price

amounts， some do not. What should we do？ 税务局：如果能

提供在境内介绍成交的全部合同资料，可以按合同成交额

的3%核定佣金计税。 Tax official : in this case , the taxable receipt can be assessed on the base of 3% of the whole contractual turnover , provided that you can provide the whole contractual documents introduced and bargained within china . 纳税人 : 有些服务是与总公司一起向客户提供的 , 总公司在境外服务应收取的佣金是否不计税 ? Taxpayer : I see . by the way , some service are provided for the clients in cooperation with general establishment . my question is whether the service provided outside of china can be deducted and exempt ? 税务局 : 不计税 , 但要提供相应的合法证明 , 并能正确划分代表处和总公司所共享的佣金。 否则 , 要按照以支出换算收入的办法征税。 Tax official : yes , if you can provide valid proof to it , and correctly divide the fees shared by office and general establishment respectively . otherwise your office is applicable for the method of deriving income from the expenditure that happened . 纳税人 : 什么是支出换算收入 ? Taxpayer : what do you mean by the method of derivation ? 税务局 : 通过办事处的费用水平来推算其应税收入。 Tax official : well , now that we can not acquire needed materials , we can derive the your taxable receipt from your expense . 纳税人 : 还有哪些代表处要按换算的办法征税 ? Taxpayer : I see . are there any other kinds of representative office applicable for this method ? 税务局 : 不能正确确定其活动是否应当纳税的 , 以及不能正确申报的。 Tax office : they are the one that lacks correct proofs to determine whether its operation is taxable , and the one that can not correctly file the tax return. 纳税人 : 我们代表处的征税方式如何确定 ? taxpayer : how do you determine the

method of leaving we are applicable? 税务局：可根据上述介绍和你们的情况，提出申请，我们在核实后确定。 Tax official : you can present the application and than we assessed it. 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