

税收英语对话：总机构 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_129512.htm 总机构是自营贸易吗

？ Does your general establishment deal in self-conducted trade ?

纳税人：欢迎您到我们办事处来。我们提交的免税申请收到了吗？

Taxpayer : you are welcome to our representative office

.have you received the application for tax exemption presented by us

？ 税务局：收到了，能介绍一下情况吗？ Tax official : yes ,

we have. But I need to investigate on it. 纳税人：我们办事处是为

总公司在中国提供联络服务的。 Taxpayer : well , let me

introduce my office at first. We provide liaison service for our

general establishment. 税务局：你们还接受其他企业的委托吗

？ Tax official : have you accepted the consignment from other

company including the clients of the general establishment ? 纳税

人：没有。 Taxpayer : no , we have not. 税务局：你们代表总

公司与境内的企业签订合同吗？ Tax official : have you signed

the contract within china on behalf of your general establishment ?

纳税人：没有。 Taxpayer : no , we have not either. 税务局：

能提供总公司的销售合同和发票吗？ Tax official : can you

provide the contract and selling invoice between your general

establishment and the Chinese buyer ? 纳税人：可以。 Taxpayer

: yes , is the copy all right ? 税务局：总公司是集团公司？

Tax official : ok .Can you introduce your general establishment ?

Is it a group company ? 纳税人：不是。 Taxpayer : No , It is

not. 税务局：是控股公司？ Tax official : is it a equity controlled

company? 纳税人：不是。 Taxpayer：no, it is not. 税务局：它的经营范围是什么？ Tax official：what is the scope of its business? 纳税人：主要从事通信领域的贸易。 Taxpayer：the trade in the field of telecommunication. 税务局：是自营贸易吗？ Tax official：is the trade self-conducted? 纳税人：是。 Taxpayer：yes. 税务局：能提供总公司与境外制造商签定的合同吗？ Tax official：can you provide the contract signed between your general establishment and the foreign maker? 纳税人：这是合同复印件。 Taxpayer：yes, here is the copy. 税务局：从合同签定的日期看，销售在前，购买在后，这说明不是销售自己的产品，不能视为自营贸易。 Tax official：thank you. Well, comparing the selling contract with the purchase one, I think that the selling is earlier than the purchase. It means that general establishment do not sell the product owned by itself, so the nature of the transaction is consignment trade, rather than self-conducted trade. 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