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Which kind of subsidy can be exempt from tax 税务局：这里是涉外分局。 Tax official：This is the foreign tax bureau. 布朗：我是ABC公司的乔治。 布朗。 我找李先生通话。 Taxpayer：

This is George brown from ABC company. I “ d like to speak to Mr. li. 税务局：请稍等。 Tax official：Hold the line， please. 李先生：

我是李彤，有什么事吗，布朗？ Mr. Li：Litong speaking.

How can I help？ 布朗：有个事请教您。 补贴也和工资一样纳税吗？ Taxpayer：I have a question to consult with you. Is the

subsidy subject to personal income tax as salary？ 李先生：与工资不同，对外籍人士有许多免税。 Mr. Li：Different from the

salary， there are many exemptions in subsidy for the foreigners. 布朗：

能说得详细些吗？ Taxpayer：Can you explain it in detail？

李先生：住房、吃饭、洗衣等补贴，只要不是现金支付并实报实销就可以免税。 Mr. Li：The housing， meal， and cloth

washing allowance are exempt， provided they are not paid by cash and the amount is in proof of invoice. 布朗：去、离职过程中发生的搬家费呐？

Taxpayer：What about the housing transfer allowance happened in the course of entering or leaving office？ 李先生：

实际发生的可以免。但每月以搬家的名义支付就不能认为是合理的了。 Mr. Li：It could be exempt on the base of the

amount actually happened. Nevertheless it is not considered

reasonable that the money is paid every month in the name of

housing transfer. 布朗：出差补贴呐？ Taxpayer：How about the allowance of trip on business？李先生：如能对路费和住宿费提供准确的证明，并提供公司关于出差的规定的，可以免税。

Mr. Li：It could be exempt also，if you provide the accurate documentary evidences to the fares and lodging fees，and present the stipulation of your company about the trip on business. 布朗：包括境外的出差补贴吗？ Taxpayer：Does that include the allowance of trip abroad？李先生：对！ Mr. Li：yes. 布朗：探亲费免税吗？ Taxpayer：Is the home leave fare subject to tax？李先生：如果能证明这笔费用于外籍个人，并且数额和每年探亲的次数是合理的，也可以免。 Mr. Li：the home leave fare is exempt，provided you present the evidence to the fare happened by expatriate himself，and both the amount of fare and the frequency every year are considered reasonable by the tax authority.

布朗：语言培训费和子女教育费呐？李先生：对发生在境内且数额是合理的费用可以免税。 Mr. Li：If the above expenses happen within china and the amount is reasonable，it can be exempt. 布朗：您帮了我大忙，谢谢您！再见！ Taxpayer：Thank you for your help. Bye for now. 李先生：再见！ Mr. Li：Bye.

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