

税收英语对话：营业税 PDF转换可能丢失图片或格式，建议  
阅读原文

[https://www.100test.com/kao\\_ti2020/165/2021\\_2022\\_\\_E7\\_A8\\_8E\\_E6\\_94\\_B6\\_E8\\_8B\\_B1\\_E8\\_c92\\_165926.htm](https://www.100test.com/kao_ti2020/165/2021_2022__E7_A8_8E_E6_94_B6_E8_8B_B1_E8_c92_165926.htm) 能介绍一下营业税的

知识吗 Would you please give the general introduction of the

business tax? 纳税人：我公司马上就要营业了，能介绍一下

营业税的知识吗？ Taxpayer： my company will begin business

soon， but I have little knowledge about the business tax. Can you

introduce it? 税务局：尽我所能吧！一般地说，提供应税业

务、转让无形资产和出卖不动产都要交纳营业税。 Tax official

： I will try my best. Generally speaking， the business tax is levied

on the taxable service， the transfer of intangible asset and sale of the

immovable property within china. 纳税人：什么是应税业务？

Taxpayer： what do you mean by the taxable services? 税务局：

税法有明确的规定。比如交通运输、建筑安装、金融保险等

。不包括加工、修理、修配业务，因为它们要缴增值税。

Tax official： they are the definite items stipulated by the law， such

as the transportation， construction， finance， insurance and the

like. they do not include the processing， repairs， and replacement

services， for they are subject to the value added tax. 纳税人：不动

产好理解，无形资产指什么？ Taxpayer： it is easy to

understand the immovable property， but what do you mean by the

intangible asset? 税务局：指各种专有权，如专利权、专有技

术版权、商标等。 Tax official： it means the royalties， include

patent right， proprietary technology， copy right， trademark

right， and so on. 纳税人：计税收入如何确定？ Taxpayer：

what about the tax base ? 税务局 : 大多数情况下指全部价款包括价外费用。 Tax official : in most case , it is the total consideration received , including additional fees and charges. 纳税人 : 预收的价款也计算在内吗 ? Taxpayer : does that include the turnover received in advance ? 税务局 : 对于无形资产和不动产是这样。 Tax official : yes , it does in the case of transfer of the intangible assets or immovable property . 纳税人 : 无偿赠送呐 ? Taxpayer : and what about the donation ? 税务局 : 不动产的无偿赠送要视同销售 , 不过计税额要经过核定。 Tax official : the donation is taxable in the case of transfer of the immovable property. But the turnover will be assessed by the tax authority. 纳税人 : 收款是外币怎么办 ? Taxpayer : what can we do if we receive turnover in the form of foreign currency ? 税务局 : 按收入当日或当月一日的汇率换算。 Tax official : you can transfer the foreign currency into Reminbi at exchange rate based upon either the date or the first day of the month , that the Taxable item happened . 纳税人 : 营业税税率是多少 ? Taxpayer : how about the tax rate ? 税务局 : 一般是3%到达5% , 娱乐业是5%到20%. Tax official : in general , the rate is from 3% to 5% , but the entertainment is from 5% to 20%. 纳税人 : 您说的对我太有帮助了 , 谢谢 ! Taxpayer : what you have said is very helpful , thank you . 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](http://www.100test.com)