

税收英语对话：股权转让 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_165930.htm 股权转让怎么纳税？

Consult about business tax on the transfer of equity 纳税人：您好

！我想向您咨询一个问题？ Taxpayer：hello， I am from an equity joint venture， may I ask you a question about business tax？

税务局：很乐意为您服务。 Tax official：yes？ 纳税人：我公司正打算与另一家外资企业合并，请问股权转让怎么纳税？

Taxpayer：well， we are planning to transfer our equity into another company， I want to know whether my company will pay business tax on it. 税务局：这要看所转让的股权是怎么形成的。

Tax official：at first， you would better make clear that in what form the equity arise？ 纳税人：我没听明白。 Taxpayer：I do not understand it.

税务局：企业股权的形成不外三种形式：以无形资产入股、以不动产入股、以其他资产入股。对后一种情况，在转让股权时应免缴营业税。 Tax official：well， as

you know， there are three kinds of contribution to form the equity， namely intangible asset， immovable property， and other forms， such as money， labor， etc .only on the last case， the transfer of equity is exempt from tax. 纳税人：能否介绍一下另外两种情况？

Taxpayer：can you explain the other two cases in detail？ 税务局：可以。这两种情况的税收处理是不同的。对第一种情况，其性质是转让无形资产，如果是无偿行为，则不征税。

Tax official：there are different tax treatments in the two cases. For the first case， the nature is transfer of the intangible asset， so the

business tax is exempt provided it is transfer for free. 纳税人：那对第二种情况呢？ Taxpayer： what about the second case？ 税务局：对不动产形成的股权，不论是有偿还是无偿，均要征税。 Tax official： for the transfer of immovable property， it should be levied by business tax no matter whether it is free or not. 纳税人：无偿时应税收入怎样确定？ Taxpayer： if it is for free， how do we determine the taxable turnover？ 税务局：可由税务局核定。 Tax official： the tax authority will assess it. 纳税人：股权转让如果有收益是否要缴所得税？ Taxpayer： by the way， should we pay enterprise income tax if we received net income by the transfer？ 税务局：我认为是这样，不过这要由国税局来解答。最后，我提醒你股权转让合同别忘了缴印花税。 Tax official： I think so， but it is subject to the national tax authority .in the end， I remind you to pay stamp tax on the contract of transfer .

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