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PROVISIONAL REGULATIONS OF THE PEOPLES REPUBLIC OF CHINA ON BUSINESS TAX

Article 1 All units and individuals engaged in the provision of services as prescribed in these Regulations (hereinafter referred to as taxable services), the transfer of intangible assets or the sale of immovable properties within the territory of the Peoples Republic of China shall be taxpayers of Business Tax (hereinafter referred to be taxpayers), and shall pay Business Tax in accordance with these Regulations.

Article 2 The taxable items and tax rates of Business Tax shall be determined in accordance with the attached to these Regulations. Any adjustments to the taxable items and tax rates shall be determined by the State Council. The specific tax rates applicable to taxpayers engaged in entertainment businesses shall be determined by the Peoples governments of the provinces, autonomous regions and municipalities directly under the central government within the range prescribed by these Regulations.

Article 3 For taxpayers engaged in taxable activities under different tax items, the turnover, transfer and sales amounts (hereinafter referred to as turnover) under different taxable items shall be accounted for separately. If the turnover has not been accounted for separately, the higher tax rate shall apply.

Article 4 For taxpayers providing taxable services, transferring intangible assets on selling immovable properties, the tax

payable shall be computed according to the turnover and the prescribed tax rates. The formula for computing the tax payable is as follows:  $\text{Tax payable} = \text{Turnover} \times \text{Tax rate}$  The tax payable shall be computed in Renminbi, The turnover of the taxpayer settled in foreign currencies shall be converted into Renminbi according to the exchange rate prevailing in the foreign exchange market.

**Article 5**

The turnover of the taxpayers shall be the total consideration and all other changes receivable from the payers for the provision of taxable services transfer of intangible assets or sales of immovable properties by the taxpayers, except for the following situations:

- (1) For transportation enterprises which carry passengers or cargoes from the territory of the Peoples Republic of China to over seas locations and trans-ship passengers or cargoes to other transportation enterprises overseas, the turnover shall be the balance of transport charges for the whole journey less the transport charges paid to the sub-contracted transportation enterprises.
- (2) For travel enterprises which organize tourist groups to travel outside the territory of the Peoples Republic of China and sub-contract to other travel enterprises overseas, the turnover shall be the balance of the tourist charges for the whole journey less the payments made to those sub-contracted travel enterprises.
- (3) For the main contractors in the construction business who sub-contract work to others, the turnover shall be the balance of the total contract sum less the payments made to the sub- contractors.
- (4) For re-lending businesses, the turnover shall be the balance of interest on lending less the interest on borrowing.
- (5) For businesses buying and selling foreign currencies,

marketable securities and futures, the turnover shall be the balance of the selling prices less the buying prices. (6) Other situations as regulated by the Ministry of Finance.

Article 6 The following items shall be exempt from Business Tax: (1) Nursing services provided by nurseries, kindergartens, homes for the aged, welfare institutions for the handicapped, matchmaking and funeral services. (2) Services provided on individual basis by the disabled. (3) Medical services provided by hospitals, clinics and other medical institutions. (4) Educational services provided by schools and other educational institutions. and services provided by students participating in work-study programs. (5) Agricultural mechanical ploughing, irrigation and drainage, prevention and treatment of plant diseases and insect pests, plant protection, insurance for farming and animal husbandry, and related technical training services. breeding and the prevention and treatment of diseases of poultry, livestock and aquatic animals.

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