

BEC中级阅读：中国对证券投资基金暂免企业所得税 PDF转换可能丢失图片或格式，建议阅读原文

[https://www.100test.com/kao\\_ti2020/497/2021\\_2022\\_BEC\\_E4\\_B8\\_AD\\_E7\\_BA\\_A7\\_E9\\_c85\\_497666.htm](https://www.100test.com/kao_ti2020/497/2021_2022_BEC_E4_B8_AD_E7_BA_A7_E9_c85_497666.htm) 中国政府已经暂停对中国的共同基金征收企业所得税，希望以此提振中国不断下跌的股价。 Beijing has temporarily suspended the collection of corporate taxes from Chinese mutual funds in an attempt to boost the country ' s slumping stock prices.国有媒体昨晚公布了中国财政部和国家税务总局(State Administration of Taxation)一则简短声明，宣布暂不对基金征收企业所得税，但没有说明这一措施将持续多久。 China ' s finance ministry and State Administration of Taxation announced the exemption in a brief statement carried by state media last night but did not say how long the measure would last.国有媒体新华社报道称，这项优惠适用于投资资金从证券市场取得的所有收入，包括买卖股票、债券的差价收入，股权的利息、红利收入，债券的利息收入及其他收入。 The exemption applies to all income from investment funds from securities markets including stock and bond trading, and interest or dividends from stock or bond investments according to state news agency Xinhua.通知称，这项优惠还适用于投资者从投资基金分配中取得的收入。 The exemption also applies to investors who receive income from such funds, the notice said.中国政府的这项政策意在提振中国股市：自去年10月份达到历史高点以来，中国股市已经下跌近40%。政府此举与一年前的情况也形成了鲜明对比：当时，中国官员是在想方设法让疯狂的牛市减缓上涨速度。 The move is aimed at shoring up a

market that has 0dropped almost 40 per cent since the historic peak it reached in October and contrasts with the situation a year ago, when officials were casting around for a way to slow a raging bull market.去年5月，政府上调了股票交易印花税，以阻止股市的急速上涨。在随后的几天中，中国股市下跌超过15%，但很快就出现反弹，最终全年上涨近100%。The government raised the stamp duty on all stock trading in May in an attempt to damp its meteoric rise. The market fell more than 15 per cent in the days following the announcement but soon rebounded and ended the year up nearly 100 per cent.共同基金是中国最大的机构投资者群体，350多只基金控制着超过4500亿美元资产。对它们的证券投资收入免征企业所得税，将提高它们及投资者的投资回报。中国的企业所得税最高可达33%，但有很多优惠政策，而且，中国政府最近已经下调了多数内资企业的所得税率。Mutual funds make up the most significant group of institutional investors in China, with more than 350 funds controlling more than \$450bn in assets. Cancelling the corporate tax they pay on their investments in securities will boost returns for them and for investors. The corporate tax rate in China can be as high as 33 per cent although there are numerous exemptions and the government has recently lowered the rate for most domestic companies.全球投资者（包括境外的共同基金）不能直接投资中国股市，只能通过谨慎控制的所谓合格境外机构投资者(QFII)机制。中国政府至今发放的QFII额度总计只有100多亿美元，但承诺会将总额度提高到300亿美元。Global investors, including mutual funds, are not allowed to invest directly in Chinese stocks except

through a carefully controlled scheme known as the qualified foreign institutional investor programme, under which the government has issued total investment quotas of just over \$10bn, with promises to allow up to \$30bn.中国基准的上证综合指数周三上涨2.53%，收于3761.61点，因为有传言称，中国计划降低股票交易印花税。China ' s benchmark Shanghai Composite Index rose 2.53 per cent to 3,761.61 points on talk the government was planning to lower stamp duty.中国政府有控制股指水平的传统，部分原因是害怕不断下跌的股价可能引发社会动荡，威胁共产党的统治。Beijing has a history of acting to control the level of the index, in part because of fears that plummeting stock prices could lead to social unrest that could threaten Communist party rule. 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)