

- Mixed sales activities — ¶13-390
- Software industries — ¶13-410
- VAT incentives for equipment purchased by R&D centres — ¶13-430
- Time at which VAT liability arises — ¶13-810
- Location for payment — ¶13-830
- VAT reform — pilot programme in Shanghai — ¶13-1010ff

Consumption Tax

- Tax rates and scope of tax charge — ¶14-250

Business Tax

- Introduction to business tax — ¶15-010
- Tax rates — ¶15-450

Surtax

- Introduction to surtax — ¶16-010

Transaction and Property-related Taxes

Stamp duty

- Exempt documents — ¶17-020

Deed tax

- Reduction or exemption of tax — ¶17-230

Urban and township land use tax

- Exemption of tax — ¶17-530

Resource tax

- Taxable items — ¶17-810
- Tax rates and calculation — ¶17-820
- Exemption or reduction of tax — ¶17-830

Customs

- Classification — ¶18-210
- Customs valuation procedures — ¶18-330
- Customs duties relief — ¶18-1010
- Import/export inspection and quarantine — ¶18-1120

Transfer Pricing — Rules, Concepts and Methods

- APA statistics — ¶19-760

TABLE OF CONTENTS

	Page
PART I — INTRODUCTION	
Legal and administrative framework of China tax	3
Introduction to China taxes	13
PART II — INDIVIDUAL AND ENTERPRISE INCOME TAXES	
Individuals and enterprises liable to income tax	47
Taxable income and exemptions	73
Deductions	127
Depreciation of fixed assets	151
Withholding tax under domestic law	169
Tax rates and computations	181
Tax administration and collection	219
Investigations, disputes and penalties	255
Double tax relief	269
Preferential tax treatment	365
PART III — TURNOVER, CONSUMPTION AND OTHER TAXES	
Value-added tax	413
Consumption tax	507
Business tax	541
Surtax	569
Transaction and property-related taxes	573
PART IV — CUSTOMS	
Customs	623
PART V — TRANSFER PRICING	
Transfer pricing — rules, concepts and methods	669
FINDING AIDS	
Abbreviations	707
Legislation Finding List	711
Index	747