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The Regulatory Environment of Chinese Taxation

Second Edition

By Chaowu Jin

The tax system in China is not one of the most advanced in the world, but is certainly one of the most rapidly changing systems. Although keeping up with the ever-changing tax system is not always easy to do, the book will provide readers with up-to-date information about Chinese tax from the perspective of a Chinese tax scholar.

The origin of China's tax law can be dated back to the slavery era more than 2,000 years ago; however, China's tax system was not established until 1950. The system was first reformed in 1953, and then again in 1958, 1973, 1979, and 1994 successively.

Since the first edition of this book was published in 2006, the primary types of tax have undergone substantial changes. Amendments to the Individual Income Tax Law obligated, for the first time, people with an annual income of RMB 120,000 yuan or more to file an annual tax return in addition to having their employer withhold taxes from their pay. With the frequent revisions of a pretax deduction, the individual income

tax became a hot topic in the news. All three of the "backbone taxes" were amended in 2008. The business tax, value added tax, and consumption tax are the primary sources of China's tax revenue.

Highlights changes made to the primary types of taxes in China.

This work also focuses on changes made to taxes of lesser significance, including the farmland occupation tax and the urban land use tax. The animal slaughter tax and the agricultural tax were repealed, while new tobacco and

gas taxes were introduced.

Jin's *Regulatory Environment of Chinese Taxation, Second Edition* provides insight into the system of Chinese taxation. This work includes a brief introduction to the evolution and development of the Chinese taxation system and describes the different types of taxes, the categories they fall into, and the structure of Chinese tax law. This second edition is a key component to any Chinese law collection and a great resource for Chinese legal research.

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CHINESE LAW SERIES, VOLUME 13



INTERNATIONAL ECONOMIC LAW AND CHINA IN ITS ECONOMIC TRANSITION

Edited By Huiping Chen
Associate Professor, Xiamen University
School of Law, China

The 15 articles contained in this volume are based on presentations made at an international economic law conference held at Xiamen University in 2004. **They have been updated by their authors** to reflect conference discussions and further legal developments. Officials, scholars and practitioners from China and abroad were called upon to discuss and offer advice on international economic law matters as they relate to the growing influence of China's economic impact on the world.

This work addresses China's transition from planned economy to market economy and from an agricultural village society to industrial urban society. The five headings are: *WTO and China*; *International Investment Law, Sustainable Development and China*; *China's Domestic Law and International Law Standards*; *WTO Dispute Settlement Mechanism and China*; and *International Commercial Arbitration and China*.

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LAW ON PRODUCT QUALITY CONTROL AND PRODUCT LIABILITY IN CHINA

By Jiansheng Li

The first English-language text on this subject!

Law on Product Quality Control and Product Liability in China is the first English-language text that introduces and discusses the laws, regulations and cases in China concerning product quality control and product liability. A former instructor and lecturer-in-law at Peking University, Jiansheng Li provides a comprehensive introduction to the legal system of the Peoples Republic of China regarding product quality control and product liability, including the historical evolution and current status. Li analyzes major Chinese product liability cases, introducing relevant legislation and regulations and makes comparisons to American law to help readers understand and evaluate the PRC's product liability laws.

This work will be a great resource for the comparative study of torts and Chinese product liability, and the study of trade in the PRC in general. It will fascinate those pursuing trade relationships and studying consumer protectionism. Another important addition to your Chinese Law Collection. **Order yours from Hein today!**

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THE CIVIL PROCEDURE LAW AND COURT RULES OF THE PEOPLE'S REPUBLIC OF CHINA

By Wei Luo, J.D., M.L.S.

Legal researchers and practitioners will discover in this work the essential resource to understanding the complex Civil Procedure Law of the People's Republic of China (CPL). Wei Luo has emerged as a premiere translator, fluent in both English and Chinese. Luo employs his training in both librarianship and the law to lucidly and accurately explain the relatively new yet sophisticated system of Chinese law to the would-be researcher.

Not only does the author succeed in providing a clear, accurate translation of the Civil Procedure Law, but he also **includes the first-ever annotations in English for 30 crucial court rules** of the Supreme People's Court (SPC). Luo notes that the Chinese judicial system has developed a sophisticated and relatively independent system of adjudicating maritime disputes. Legal researchers, law librarians and those with an economic interest in this Asian industrial giant need this title and series to enhance their Chinese Law Collection. **Order yours from Hein today!**

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REGULATORY ENVIRONMENT OF CHINESE TAXATION

By Chaowu Jin

Chaowu Jin is a practicing attorney, law professor and editor of *China Legal News*. In two parts, this work provides insight into the system of Chinese taxation. The first part includes a brief introduction to the evolution and **development of the Chinese taxation system**, different types of taxes, their categories and the structure of Chinese tax law. Chapters 1 through 7 deal with the legislative and dispute settlement aspects. In the second part, Jin describes in Chapters 8 through 21 the most prominent taxes now in effect in China, particularly those that impact international readers.

Twenty-nine types of taxes fall into six broad categories: turnover taxes, income taxes, resource taxes, property taxes, special purpose taxes, and conduct taxes. Most significant are the value added tax, business tax, individual income tax, enterprise income tax, foreign-funded enterprise and foreign enterprise income tax. Taxing sources include (arranged in descending order of force): the Constitution of the People's Republic of China, laws instituted by the National People's Congress or its Standing Committee, the administrative regulations promulgated by the State Council, the ministerial rules issued by the instrumentalities of the State Council, local regulations and local government rules. **Order yours from Hein today!**

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CHINESE LAW AND LEGAL RESEARCH

By Wei Luo

Chinese Law and Legal Research is **the fundamental text** for researchers of Chinese law. The work arms researchers and scholars of Chinese law with the tools needed to comprehend the Chinese political establishment, outlining the historical and current government structures, legal and judicial systems, legal publishing industry, government information system, censorship, and the impacts of the Internet.

Among the detailed contents, this title offers a bibliography of books on the Chinese legal system and reform published in English; organizational charts for the Chinese government and legal system; bracketed original Chinese characters for sources with English translations; and list of laws enacted by the National People's Congress between 1949 and 2004. **No existing title provides as clear an outline of the complex Chinese legal system, making *Chinese Law and Legal Research* the preeminent book in its field.**

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CHINESE LAW ON SARS

By Chenglin Liu

Adjunct Prof. of Law/Foreign and Intl. Law Librarian University of Houston Law Center/O'Quinn Law Library

During a 2003 outbreak of Severe Acute Respiratory Syndrome (SARS), nearly 8,100 people were infected, 774 of whom died. In all, the cost of combating SARS in China was enormous - the direct economic loss of the outbreak was roughly \$18 billion, while the loss of confidence by the public in the Chinese health care system was immeasurable.

Chenglin Liu's *Chinese Law on SARS* examines the political and legal aspects of the Chinese government's reaction to the SARS epidemic. It analyzes the contrasting responses of the government both before and after April 20, 2003, when the national campaign against SARS was officially launched and the government enacted laws that would play a crucial role in containing the epidemic.

Liu includes all of the major legislation on SARS and other infectious diseases, translating them from Chinese into English. By utilizing the primary materials and analyses in this book, legal scholars and public health experts can make contributions to establishing an effective surveillance system and medical network to prevent epidemic disease both in China and throughout the world.

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COMPETITION LAW IN CHINA

By Chaowu Jin, Ph.D.

*General Secretary of the Institute of Legal Translation, Peking University Law School
and*

Wei Luo, J.D., M.L.S.

Assistant Law Librarian, Washington University School of Law

A sound and well-structured competition law is of particular significance to Chinese economic reform. After more than twenty years of economic reform, the Chinese competition law has now grown into a fairly systematic branch of Chinese laws and has become the foundation and core of Chinese economic law.

Jin and Luo have written this work to assist English-speaking readers who are interested in Chinese competition law or doing business in China.

Chapters include an introduction to Chinese Competition Law, Unfair Trade Practices, Antitrust Law, Application and Enforcement of Competition Law in China, and Consumer protection. In addition, appendices include English translations of Chinese competition laws and regulations.

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Published: Buffalo; William S. Hein & Co, Inc.; 2002

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RESEARCH GUIDE TO CHINESE PATENT LAW AND PRACTICE

By Robert Haibin Hu, LL.M, MLS, Ph.D.

Head of Public Services, Texas Tech University School of Law Library

The Chinese Patent System is one of the most essential pillars of China's modern intellectual property regime developed within the past two decades. After many years of drafting and wide-ranging discussion, China finally enacted its first Patent Law in 1984.

With China's most recent membership into the World Trade Organization (WTO), China's patent law will undoubtedly become more visible to nations that invest and interact with the country both commercially and culturally.

Hu's *Research Guide* is an essential starting point for all researchers studying China's Patent Law. Hu provides a thorough overview of the Patent System, current laws and regulations, administrative and judicial decisions, international treaties and agreements, patent agents, specific legal experts, statistics, and other publications, organizations and resources to be consulted.

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Pages: xxiii, 390 pp.

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GUIDE TO CHINA COPYRIGHT LAW STUDIES

By Robert Haibin Hu, LL.M, MLS, Ph.D.

Assistant Professor and Head of Public Services
Gonzaga University Law Library

American and foreign business involvement in the Chinese market continues to grow while China negotiates and prepares to join the World Trade Organization. The business community is increasingly aware of the importance of copyright protection in China, generating great interest in the study of China's copyright law and an explosion in the literature of Chinese copyright studies.

This *Guide* was written with two primary objectives; as a systematic study of China's copyright law, and as a reference manual for those seeking information about particular aspects of Chinese copyright laws.

Hu provides a multitude of resources essential to researchers and practitioners that will help in locating the text of Chinese laws, court decisions, international treaties, government agencies, organizations and relevant Chinese law firms. **Includes directory of Chinese-law Web sites**, both in English and Chinese, also is provided to help researchers locate information readily.

"(This publication) is a valuable addition to the series." -- Joan Liu, Head of Acquisitions & Serials, New York University

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CHINESE LAW SERIES, VOLUME 4

THE AMENDED CRIMINAL PROCEDURE LAW AND THE CRIMINAL COURT RULES OF THE PEOPLE'S REPUBLIC OF CHINA: With English Translation and Introduction

By Wei Luo, , J.D., M.L.S.

Director of Technical Services and Lecturer in Law, Washington University School of Law

Since its enactment in March 1996, China's amended Criminal Procedure Law has generated heated debate among Western observers. Some have hailed it as a milestone on China's path toward the rule of law. They claim that the law's enhanced procedural protections for defendants represent nothing less than landmark reforms of the Chinese legal system.

China's implementation of this law has become a yardstick in the West by which to measure China's treatment of dissidents, its commitment to keeping its "promises" to Hong Kong and its meeting of the obligations it assumed under the International Covenant on Civil and Political Rights.

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CHINESE LAW SERIES, VOLUME 3

THE CONTRACT LAW OF THE PEOPLE'S REPUBLIC OF CHINA: With English Translation and Introduction

By **Wei Luo, J.D., M.L.S.**

Assistant Law Librarian, Washington University School of Law

Enacted on March 15, 1999, the Contract Law of the PRC instantly became a milestone in the development of the Chinese legal system. In this translation, Luo annotates special Chinese terms and explains the legislative history leading up to the law.

Luo also adds headings to each article in the table of contents of the English translation in order to help readers find specific provisions more easily. This book is invaluable to all institutions that have researchers who are interested in studying Chinese law.

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THE 1997 CRIMINAL CODE OF THE PEOPLE'S REPUBLIC OF CHINA: With English Translation and Introduction

By **Wei Luo, J.D., M.L.S.**

For researchers, the Chinese Criminal Code is the primary source material for a full understanding of the new Western-style legal system emerging in China. Wei Luo provides a clear, accurate English translation of the Code while maintaining the characteristics of the original text. Luo includes annotations to specialized Chinese legal terms that do not translate well into English and helps the reader understand the development of Chinese criminal law and the intent of the new criminal code.

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CHINESE LAW SERIES, VOLUME 1

Many of the titles in this series provide the exact Chinese text, along with the English translation and valuable annotations by the author, of important new Chinese legislation.

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