



# CHINA BRIEFING

The Practical Application of China Business

## The China Tax Guide

(Fifth Edition)

Key overview of China's tax law and administration

Calculating corporate income tax, withholding tax, value-added tax, business tax, consumption tax, other specialist and smaller applicable taxes

Expatriate individual income tax: who has to pay; rates and liabilities, and local staff salary issues

Preparing for an audit: items often queried, general accounting treatments, required annual licensing and renewals, transfer pricing

Procedures for the declaration and repatriation of dividends

Benefitting from double tax treaties

中国

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# China Tax Guide

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## China Tax Guide:

**The China Tax Guide** Chris Devonshire-Ellis, Andy Scott, Sam Woollard, 2011-04-27 This guide is a practical overview for the international businessman to understand the rules regulations and management issues regarding taxes in China It is written very much from practical experience We will help you to understand the implications of what can initially appear be a complicated and contradictory subject This book tells you the basics of what you need to know and point you at the structures you should use to enable your China business to be both in compliance and as tax efficient as possible **China Tax Guide** Michael J. Moser, Winston K. Zee, 1999 Since 1991 when the People s Republic of China substantially revamped its tax regime applicable to foreign companies and foreign investment enterprises China s tax laws have been growing in complexity every year This new expanded edition of the China Tax Guide has been fully updated to take account of what is now a unified tax structure for equity joint ventures **The China Tax Guide** ,2008 China Master Tax Guide 2008/09 ,2008 *China Country Study Guide Volume 1 Strategic Information and Developments* IBP, Inc, 2013-08 China Country Study Guide Strategic Information and Developments Volume 1 Strategic Information and Developments China Master Tax Guide 2005 Deloitte Touche Tohmatsu, 2005 China Master Tax Guide 2005 is created by an expert team from Deloitte Touche Tohmatsu and provides comprehensive and up to date information on the concepts governing taxation of companies businesses individuals etc In China The Guide examines various taxes imposed in China The full spectrum of taxation issues is explored including procedural matters such as assessment and payment Legislation Tax Bureau Interpretation and Circulars are also examined Main contents include the following An overview of China taxes turnover taxes transaction and property related taxes withholding tax tax registration administration and collection double tax relief individual and enterprise income taxes consumption tax applicable tax rates exemptions and preferential tax treatments disputes and penalties Other features include worked examples user friendly index legislation finding list and cross references to legislation Accountants lawyers tax professionals and students will benefit from the comprehensive coverage of the China Master Tax Guide 2005 This title forms part of the Asia Business Law Series The Asia Business Law Series is published in cooperation with CCH Asia and provides updated and reliable practical guidelines legislation and case law In order to help practitioners policy makers and scholars understand how business is conducted in the rapidly growing Asian market This book was originally published by CCH Asia as the loose leaf China Master Guide *China Mineral, Mining Sector Investment and Business Guide Volume I Strategic Information and Basic Laws* IBP, Inc., 2016-11-10 China Mineral Mining Sector Investment and Business Guide Strategic Information and Regulations **China Tax Guide** International Business Publications, USA, 2001-05-01 **China Business Law Handbook Volume 1 Strategic Information and Basic Laws** IBP, Inc, 2013 China Business Law Handbook Strategic Information and Basic Laws **China Tax Guide** IBP USA Staff, 2009-03-20 China Tax Guide China Tax Guide Strategic Information and Basic Regulations IBP. Inc.

USA,2015-06-01 China Tax Guide Volume 1 Strategic Information and Basic Regulations      *The China Investment Guide*  
1986 ,1985 Guide on investment in China general economic data business forms for foreign investment and information on  
taxation of foreign investors Texts of those tax laws including customs duties foreign exchange control are appended

*China Tax Guide* ,2004      **China Business Law Guide** ,2005 This guide presents a comprehensive overview of business  
law in the People s Republic of China and the implications for foreign companies operating there It provides analysis of all  
pertinent business laws and their practical implications with special emphasis on the legal system constitutional criminal and  
civil law business organizations contract law technology transfer foreign investment representative offices foreign exchange  
control banking and finance dispute settlement bilateral investment treaties taxation insurance and labour intellectual  
property import and export countertrade land law special investment areas precedents and forms environmental protection  
and administrative law      *China Medical and Pharmaceutical Industry Business Intelligence Report Volume 1 Strategic*  
*Information, Regulations, Contacts* IBP, Inc,2018-09-03 2011 Updated Reprint Updated Annually China Pharmaceutical  
Chemicals Producers Directory      **The China Investment Guide** ,1990      **China Tax Guide** Deloitte Touche  
Tohmatsu,1997      **China Tax & Accounting Manual** ,1996      **Doing Business in China** CCH New Zealand,  
Limited,2016-10 Doing Business in China A Quick Tax Guide provides comprehensive and practical coverage of all the key  
tax issues for anyone doing business in China including income tax VAT stamp duty and a range of other property and  
commodity taxes The Guide succinctly explains tax principles with accompanying legislative references      **Asia-Pacific**  
**Handbook: People's Republic of China** Alice Erh-Soon Tay,1998

## Whispering the Strategies of Language: An Emotional Quest through **China Tax Guide**

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