

➤ **Q: How many taxable items and tax rates (or amount of tax per unit) are there in stamp tax?**

A: There are 13 taxable items to which flat rates or fixed amount of tax per unit are applied respectively according to the nature of the taxable documents:

- a. For purchase and sale contracts, including contracts for supplies, pre-purchase, shopping, buy and sell, cooperation, adjustments, compensation, and barter transactions, the tax is paid at 0.3‰ of the value of the purchase or sale.
- b. For processing contracts, including processing, making by measure, repair, printing, advertisement, survey and drawing, and testing, the tax is paid at 0.5‰ of processing fee or contracted receipts.
- c. For survey and design contracts for engineering and construction projects, the tax is paid at 0.5‰ of fees received.
- d. For construction installation and engineering contracts, the tax is paid at 0.3‰ of contract value.
- e. For property leasing contracts, including leasing of houses, vessels, air-crafts, motor vehicles, machinery, appliance, and equipment, the tax is paid 1‰ of lease value. In case of the tax payable is less than one yuan, the tax shall be paid by one yuan.
- f. For goods transportation contracts, including civil aviation, railway shipping by sea, shipping y internal river, road transportation and joint transportation, the tax is paid at 0.5‰ of transportation charges.
- g. For warehousing and storage contracts, the tax is paid at 1‰ of warehousing and storage charges.
- h. For borrowing contracts, including the borrowing contracts signed between banks or other financial institutions and the borrowers (excluding inter-bank loans), the tax is paid at 0.05‰ of borrowing amount.
- i. ding the insurance contracts for property, responsibility, guaranty, and credit, the tax is paid at 1‰ of payment of insurance premium.
- j. For technology contracts, including the contracts for technology development, transfer, consultation and service, the tax is paid at 0.3‰ of the price carried in the contracts.

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- k. For property title transfer documents, including the contracts for the transfer of property ownership, copyright, trademarks, patent and technical know-how, the tax is paid at 0.5 % of value carried in the contracts.
- l. Among business accounting documents, including accounting records for production an business operation, the tax is paid at 0.5‰ of the add-up of paid-in capital and capital reserve for documents recording funds, and 5yuan per piece for other accounting documents.
- m. For right permits and licenses and certificates, including the property right certificates, industrial and commercial business licenses, trademark registration certificates, patent certificates and land use certificates issued by the governmental organs, the tax is paid at 5yuan per piece.



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