

➤ **Q: How many taxes are currently levied in China?**

A: 29 taxes are levied in China under the current tax system, namely: value added tax, consumption tax, business tax, customs duties, enterprise income tax (applicable to the domestic enterprises such as state owned enterprises, collective enterprises, private enterprises, joint operation enterprises, joint equity enterprises.), income tax on enterprises with foreign investment and foreign enterprises, individual income tax, resource tax, urban and township land use tax, city maintenance and construction tax, farmland occupation tax, fixed assets investment orientation regulation tax, land appreciation tax, vehicle acquisition tax, resource tax, urban and township land use tax, city maintenance and construction tax, farmland occupation tax, fixed assets investment orientation regulation tax, land appreciation tax, vehicle acquisition tax, vehicle acquisition tax, fuel tax, social security tax, house property tax, urban real estate tax, inheritance tax, vehicle and vessel usage tax, vehicle and vessel usage license plate tax, vessel tonnage tax, stamp tax, deed tax, security transaction tax, slaughter tax, banquet tax, agriculture tax and animal husbandry tax. Among them, slaughter tax and banquet tax have been decentralized to the local government, and the people's governments at provincial level have the discretion to decide whether to levy them or not in consideration of the local condition; there is no nation-wide legislation on animal husbandry tax, levying rules of which shall be formulated by the provinces and autonomous regions levying this tax according to the relevant rules of the state council; with no legislation up to now, fuel tax, social security tax, inheritance tax and security transaction tax have been designed only for future levy; the levying of fixed assets investment orientation regulation tax has been suspended since the year of 2000.

In 2000, the total tax revenue collected by the tax administration, the finance department and the customs administration is 1258.15 billion yuan, accounting for 93.9% of China's total fiscal revenue and 14.1%; enterprises income tax on all enterprises 177.07 billion yuan, 13.5%; individual income tax 66.04 billion yuan, 5.0%; agriculture tax 30.47 billion yuan, 2.3%; and customs duties 75.05 billion yuan, 5.7%. In the total tax revenue, the central revenue is 758.83 billion yuan, accounting for 60.3%, and the local tax revenue is 499.32 billion yuan, accounting for 39.7%.

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