

➤ **Q: Who are the taxpayers of land appreciation tax?**

A: The land appreciation taxpayers include all state owned enterprises, collective enterprises, private enterprises, the enterprises with foreign investment, foreign enterprises, joint equity enterprises, other enterprises, administrative units, institutions, social organizations, other units, individual business operators and other individuals who receive income from disposal or other means of transfer of state-owned land use rights, buildings (including auxiliary facilities on and under ground) and their attached facilities (hereinafter referred to as transfer of real estate).



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