

Deed Tax Rates

Deed Tax adopts flat rates, ranging between 3% and 5%. The specific applicable rates shall be determined by the People's Governments at provincial level within the above range in consideration of the practical conditions, and submitted to the Ministry of Finance and the State Administration of Taxation for records. At present, 3% rate is adopted in Beijing, Tianjin, Shanxi, Inner Mongolia, Shanghai, Zhejiang, Fujian, Shandong, Guangdong, Guaxi, Hainan, Chongqing, Yunnan, Guizhou, Shaanxi, Qinghai, Gansu, Ningxia and Xinjiang, 4% rate is adopted in Hebei, Jiangsu, Henan, Hubei, Hunan and Sichuan, 5% rate for commercial houses and 4% rate for other items in Heilongjiang and Jilin, and 4% rate for commercial houses and 3% for other items in Liaoning. This tax is not levied in Tibet up to now.



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China Business Engine

Tel +86 21 52289730

Fax +86 21 5228-9730

WebsiteChina site: www.cbize.comGlobe site: www.cbize.net