

<<投资中国税收法律实务指南>>

图书基本信息

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内容概要

Based on the currently effective Chinese tax laws, regulations, rules and relevant authoritative materials issued by the NPC and its Standing Committee, the State Council, the Ministry of Finance, the State Administration of Taxation, the General Administration of Customs, the Tariff and Classification Committee of the State Council, this book briefs an overall picture of the current Chinese foreign tax system, including the taxpayers, taxable items, tax rates, tax base, computation method, tax reduction and exemptions, tax period, tax payment places, tax administration and tax organisation concerning various types of taxes. This book is supported by proper examples for computation and graphs. It is concise, easy to understand and convenient to scan through. We hope this book would be of help to the readers to understand the basic points of Chinese foreign tax system. Being subject to our ability of and some objective conditions, inadequacy is unavoidable in the book. We would like to apologise for that and welcome criticism and suggestions. In the future, we will continue to regularly revise the book based on the change of the Chinese foreign tax system in order to update the contents of the book and to make it more applicable.

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