

# 财政部、国家税务总局关于《中华人民共和国个人所得税法实施条例（修订草案征求意见稿）》向社会公开征求意见的通知

## Notice of the Ministry of Finance and the State Administration of Taxation on Consultation with the Public for Revising the Implementation Regulations for the Individual Income Tax Law of the People's Republic of China (Exposure Draft)

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为落实8月31日全国人大常委会审议通过的新个人所得税法，我们起草了《中华人民共和国个人所得税法实施条例（修订草案征求意见稿）》，现向社会公开征求意见。公众可以在2018年11月4日前，通过以下途径和方式提出意见：

In order to implement the new Individual Income Tax Law reviewed and approved by the Standing Committee of the National People's Congress on 31 August 2018, we drafted the Implementation Regulations for the Individual Income Tax Law of the People's Republic of China (Exposure Draft), which are now open to the public for comments. The public can make their comments by the following channels and methods by 4 November 2018:

1.通过中华人民共和国财政部网站（网址是：<http://www.mof.gov.cn>）首页《财政法规意见征集信息管理系统》（网址是：<http://lisms.mof.gov.cn/lisms/action/loginAction.do?loginCookie=loginCookie>）提出意见。

Logging onto the Information Management System for Soliciting Comments on Financial Regulations (<http://lisms.mof.gov.cn/lisms/action/loginAction.do?loginCookie=loginCookie>) on the homepage of the website of the Ministry of Finance of the People's Republic of China (<http://www.mof.gov.cn>); or

2.通过信函方式将意见寄至：北京市西城区三里河南三巷3号财政部条法司（邮政编码100820），并在信封上注明“个税实施条例征求意见稿”字样。

Sending correspondence to the address: Department of Law and Treaty of the Ministry of Finance, No.3 Nansan Lane, Sanlihe, Xicheng District, Beijing (Postal Code: 100820), and indicating the expression of "Soliciting Comments on the Special Additional Deductions for Individual Income Tax" on the envelope.

财政部 国家税务总局  
2018年10月20日

Ministry of Finance  
State Administration of Taxation 20 October 2018

附件1:

中华人民共和国个人所得税法实施条例（修订草案征求意见稿）

Annex 1:  
Implementation Regulations for the Individual Income Tax Law of the People's Republic of China (Exposure Draft)  
Article 1

第一条

根据《中华人民共和国个人所得税法》（以下简称个人所得税法），制定本条例。

These Regulations are developed according to the Individual Income Tax Law of the People's Republic of China (hereinafter referred to as the Individual Income Tax Law).

第二条

个人所得税法第一条所称在中国境内有住所，是指因户籍、家庭、经济利益关系而在中国境内习惯性居

Article 2  
"Having domicile in China" referred to in Article 1 of the Individual Income Tax Law means: habitually residing in China due to the household registration, family or economic interests; "the income obtained

住；所称从中国境内和中国境外取得的所得，分别是指来源于中国境内的所得和来源于中国境外的所得。

在中国境内居住的时间按照在中国境内停留的时间计算。

### 第三条

除国务院财政、税务主管部门另有规定外，下列所得，不论支付地点是否在中国境内，均为来源于中国境内的所得：

(一) 因任职、受雇、履约等而在中国境内提供劳务取得的所得；

(二) 在中国境内开展经营活动而取得与经营活动相关的所得；

(三) 将财产出租给承租人在中国境内使用而取得的所得；

(四) 许可各种特许权在中国境内使用而取得的所得；

(五) 转让中国境内的不动产、土地使用权取得的所得；转让对中国境内企事业单位和其他经济组织投资形成的权益性资产取得的所得；在中国境内转让动产以及其他财产取得的所得；

(六) 由中国境内企事业单位和其他经济组织以及居民个人支付或负担的稿酬所得、偶然所得；

(七) 从中国境内企事业单位和其他经济组织或者居民个人取得的利息、股息、红利所得。

### 第四条

在中国境内无住所的居民个人，在境内居住累计满183天的年度连续不满五年的，或满五年但其间有单次离境超过30天情形的，其来源于中国境外的所得，经向主管税务机关备案，可以只就由中国境内企事业单位和其他经济组织或者居民个人支付的部分缴纳个人所得税；在境内居住累计满183天的年度连续满五年的居民个人，且在五年内未发生单次离境超过30天情形的，从第六年起，中国境内居住累计满183天的，应当就其来源于中国境外的全部所得缴纳个人所得税。

### 第五条

在中国境内无住所，且在一个纳税年度中在中国境内连续或者累计居住不超过90天的个人，其来源于中国境内的所得，由境外雇主支付并且不由该雇主在中国境内的机构、场所负担的部分，免于缴纳个人所得税。

### 第六条

个人所得税法第二条所称各项个人所得的范围：

(一) 工资、薪金所得，是指个人因任职或者受雇取得的工资、薪金、奖金、年终加薪、劳动分红、津贴、补贴以及与任职或者受雇有关的其他所得；

(二) 劳务报酬所得，指个人从事劳务取得的所得，包括从事设计、装潢、安装、制图、化验、测

within China and outside China" means income obtained within the territory of China and income obtained overseas respectively.

The time spent living in China shall be calculated based on the time spent staying in China.

### Article 3

Except as otherwise provided by the financial or taxation authorities of the State Council, the following income, regardless of whether the place of payment is in China, is income derived from sources inside the territory of China:

Income derived from the provision of services in China for holding an office, employment, performance of contract, etc.;

Carrying out business-related activities in China and obtaining income related to the business activities;

The income obtained by leasing the property to the lessee to use in the territory of China;

The income obtained by permitting the use of various concessions in China;

Income from the transfer of real estate or land use rights in China; income from the transfer of equity assets formed by investments in enterprises, public institutions or other economic organisations in China; income from the transfer of movable property and other property in China;

Remuneration and contingent income paid or borne by enterprises, public institutions, other economic organisations or individual residents in China;

Income from interests, dividends and bonuses obtained from enterprises, public institutions, other economic organisations or individual residents in China.

### Article 4

Individuals who do not have a domicile in China but have lived in China for a total of 183 days for less than five years consecutively, or for five years in full but have a single departure for more than 30 days, may only pay individual income tax on the part paid by enterprises, public institutions, other economic organisations or individual residents in China for the income obtained from overseas upon filing with the competent taxation authorities. Individuals who have lived in China for a total of 183 days in a row for five consecutive years, or for five years in full without a single departure for more than 30 days, if have lived in China for a total of 183 days on the 6th year, shall pay income tax on all income derived from outside China.

### Article 5

For individuals who are not domiciled in China and reside in China consecutively or accumulatively for not more than 90 days in any one tax year, their income derived from sources inside China which is paid by an overseas employer and is not borne by the employer's establishment or business place in China, is exempt from individual income tax.

### Article 6

The scope of the categories of individual income mentioned in Article 2 of the Individual Income Tax Law shall be as set forth below;

1) The term "income from wages and salaries" shall mean wages, salaries, bonuses, year-end extras, profit shares, subsidies, allowances and other income related to the tenure of an office or employment that is derived by individuals by virtue of the tenure of an office or employment.

试、医疗、法律、会计、咨询、讲学、新闻、广播、翻译、审稿、书画、雕刻、影视、录音、录像、演出、表演、广告、展览、技术服务、介绍服务、经纪服务、代办服务以及其他劳务取得的所得；

(三) 稿酬所得，是指个人因其作品以图书、报刊形式出版、发表而取得的所得；

(四) 特许权使用费所得，是指个人提供专利权、商标权、著作权、非专利技术以及其他特许权的使用权取得的所得。提供著作权的使用权取得的所得，不包括稿酬所得；

(五) 经营所得，是指：

1.个人通过在中国境内注册登记的个体工商户、个人独资企业、合伙企业从事生产、经营活动取得的所得；

2.个人依法取得执照，从事办学、医疗、咨询以及其他有偿服务活动取得的所得；

3.个人承包、承租、转包、转租取得的所得；

4.个人从事其他生产、经营活动取得的所得；

(六) 利息、股息、红利所得，是指个人拥有债权、股权等而取得的利息、股息、红利性质的所得；

(七) 财产租赁所得，是指个人出租不动产、土地使用权、机器设备、车船以及其他财产而取得的所得；

(八) 财产转让所得，是指个人转让有价证券、股权、合伙企业中的财产份额、不动产、土地使用权、机器设备、车船以及其他财产取得的所得；

(九) 偶然所得，是指个人中奖、中彩以及其他偶然性质的所得。

个人取得的所得，难以界定应纳税所得项目的，由主管税务机关确定。

## 第七条

对股票转让所得征收个人所得税的办法，由国务院财政、税务主管部门另行制定，报国务院批准后施行。

## 第八条

2) Remuneration for labour services refers to the income obtained by individuals for labour services, including design, decoration, installation, mapping, laboratory testing, experiment, medical treatment, law, accounting, consulting, lectures, news, broadcasting, translation, review, painting, sculpture, film and television, recordings, videos, performances, shows, advertisements, exhibitions, technical services, referral services, brokerage services, agency services and other services;

3) The term "income from author's remuneration" shall mean income derived by individuals by virtue of the publication of their works in books, newspapers or periodicals.

4) The term "income from royalties" shall mean income derived by individuals from provision of the right to use patent rights, trade mark rights, copyrights, non-patented technology and other licensing rights; income from provision of the right to use copyrights shall not include income from author's remuneration.

5) Operating income means:

a. Income earned by individuals in production and business activities through individually-owned businesses, individual proprietorships or partnerships registered in China;

b. Individuals obtain licenses in accordance with the law, and earn income from school, medical, consulting, and other paid service activities;

c. Income from personal contracting, lease, subcontracting and subletting;

d. Income earned by individuals engaged in other production and business activities;

6) The term "income from interest, dividends and extra dividends" shall mean income from interest, dividends and extra dividends that is derived by individuals by virtue of their possession of creditor's rights and equity rights.

7) Income from property leases refers to income earned by individuals renting real estate, land use rights, machinery and equipment, vehicles and ships, and other properties;

8) Income from the transfer of property refers to the income from the personal transfer of securities, equity, property shares in the partnership, real estate, land use rights, machinery and equipment, vehicles and ships, and other properties; and

9) The term "contingent income" shall mean income derived by individuals from winning awards, prizes and lotteries and other income of an occasional nature.

Income derived by individuals for which the taxable category is difficult to determine shall be decided upon by the competent taxation authorities.

## Article 7

Measures for the levy and collection of individual income tax on income from the transfer of shares shall be separately formulated by the finance or taxation authorities of the State Council and enter into effect upon approval by the State Council.

## Article 8

The form of personal income, including cash, in

个人所得的形式，包括现金、实物、有价证券和其他形式的经济利益。所得为实物的，应当按照取得的凭证上所注明的价格计算应纳税所得额；无凭证的实物或者凭证上所注明的价格明显偏低的，参照市场价格核定应纳税所得额。所得为有价证券的，根据票面价格和市场价格核定应纳税所得额。所得为其他形式的经济利益的，参照市场价格核定应纳税所得额。

#### 第九条

个人所得税法第四条第一款第二项所称国债利息，是指个人持有中华人民共和国财政部发行的债券而取得的利息；所称国家发行的金融债券利息，是指个人持有经国务院批准发行的金融债券而取得的利息。

#### 第十条

个人所得税法第四条第一款第三项所称按照国家统一规定发给的补贴、津贴，是指按照国务院规定发给的政府特殊津贴、院士津贴，以及国务院规定免纳个人所得税的其他补贴、津贴。

#### 第十一条

个人所得税法第四条第一款第四项所称福利费，是指根据国家有关规定，从企业、事业单位、国家机关、社会团体提留的福利费或者工会经费中支付给困难个人的生活补助费；所称救济金，是指各级人民政府民政部门支付给个人的生活困难补助费。

#### 第十二条

个人所得税法第四条第一款第八项所称依照有关法律规定应予免税的各国驻华使馆、领事馆的外交代表、领事官员和其他人员的所得，是指依照《中华人民共和国外交特权与豁免条例》和《中华人民共和国领事特权与豁免条例》规定免税的所得。

#### 第十三条

个人所得税法第六条第一款第一项所称依法确定的其他扣除，包括个人缴付符合国家规定的企业年金、职业年金，个人购买符合国家规定的商业健康保险、税收递延型商业养老保险的支出，以及国务院规定可以扣除的其他项目。

专项扣除、专项附加扣除和依法确定的其他扣除，以居民个人一个纳税年度的应纳税所得额为限额。一个纳税年度扣除不完的，不结转以后年度扣除。

#### 第十四条

个人所得税法第六条第一款第三项所称成本、费用，是指个体工商户、个人独资企业、合伙企业以及个人从事其他生产、经营活动发生的各项直接支出和分配计入成本的间接费用以及销售费用、管理费用、财务费用；所称损失，是指个体工商户、个人独资企业、合伙企业以及个人从事其他生产经营活动发生的固定资产和存货的盘亏、毁损、报废损失，转让财产损失、坏账损失，自然灾害等不可抗力因素造成的损失以及其他损失。

kind, securities, and other forms of economic interest. Where the income is in kind, the taxable income shall be calculated based on the price indicated on the obtained voucher; if the income is in kind without a voucher or the price on the voucher is obviously low, the taxable income shall be determined with reference to the market price. If the income is securities, the taxable income shall be determined based on the face price and the market price. Where the income is in other forms of economic interest, the taxable income shall be determined with reference to the market price.

#### Article 9

The interest on the national debt mentioned in Item 2, Paragraph 1, Article 4 of the Individual Income Tax Law refers to the interest earned by the individual holding the bonds issued by the Ministry of Finance of the People's Republic of China; the interest of the financial bonds issued by the State refers to the interest earned by individual holding financial bonds approved by the State Council.

#### Article 10

The subsidies and allowances issued in accordance with the provisions of the national uniform regulations provided by Item 3, Paragraph 1, Article 4 of the Individual Income Tax Law refer to special government allowances, academician allowances, and other subsidies and allowances exempt from income tax according to the regulations of the State Council.

#### Article 11

For the purposes of Item 4, Paragraph 1, Article 4 of the Individual Income Tax Law, the term "welfare benefits" shall mean cost-of-living subsidies paid to individuals in hardship according to relevant state regulations out of the welfare benefits or labour union funds allocated by enterprises, public institutions, government agencies and social organizations, and the term "relief payments" shall mean hardship subsidies paid to individuals by civil affairs authorities of all levels of People's government.

#### Article 12

For the purposes of Item 8, Paragraph 1, Article 4 of the Individual Income Tax Law, the "income derived by the diplomatic agents, consular officers and other personnel who are exempt from tax under the provisions of the relevant Laws of China" shall mean income that is tax-exempt under the Diplomatic Privileges and Immunities Regulations of the People's republic of China and the Consular Privileges and Immunities Regulations the People's republic of China.

#### Article 13

Other deductions determined according to law as provided for in Item 1, Paragraph 1, Article 6 of the Individual Income Tax Law include personal payment of enterprise annuities and occupational annuities in accordance with state regulations, personal purchases for commercial health insurance and tax deferred commercial pension insurance in accordance with national regulations, and other items that may be deducted as stipulated by the State Council.

Special deductions, special additional deductions and other deductions determined in accordance with the law shall be based on the taxable income of a resident within a tax year. If the deduction cannot be used up in a tax year, it will not be carried forward.

#### Article 14

Costs and expenditures mentioned in Item 3, Paragraph 1, Article 6 of the Individual Income Tax Law refer to the direct expenditure and distribution of individually-owned businesses, sole proprietorships, partnership and individuals engaged in other production and business activities, as well as indirect expenses included in the cost, and the sales expenses, management expenses, and financial expenses; the losses refer to the losses and scraps of the fixed assets and inventories of individually-owned businesses, sole proprietorships, partnerships, and individuals engaged in

个体工商户、个人独资企业、合伙企业以及个人从事其他生产、经营活动，未提供完整、准确的纳税资料，不能正确计算应纳税所得额的，由主管税务机关核定其应纳税所得额。

#### 第十五条

个体工商户业主、个人独资企业投资者、合伙企业个人合伙人以及从事其他生产、经营活动的个人，以其每一纳税年度来源于个体工商户、个人独资企业、合伙企业以及其他生产、经营活动的所得，减除费用六万元、专项扣除以及依法确定的其他扣除后的余额，为应纳税所得额。

#### 第十六条

个人发生非货币性资产交换，以及将财产用于捐赠、偿债、赞助、投资等用途的，应当视同转让财产并缴纳个人所得税，但国务院财政、税务主管部门另有规定的除外。

#### 第十七条

个人所得税法第六条第一款第五项规定的财产原值，按照下列方法计算：

(一) 有价证券，为买入价以及买入时按照规定缴纳的有关费用；

(二) 不动产，为建造费或者购进价格以及其他有关费用；

(三) 土地使用权，为取得土地使用权所支付的金额、开发土地的费用以及其他有关费用；

(四) 机器设备、车船，为购进价格、运输费、安装费以及其他有关费用。

其他财产，参照前款规定的方法确定财产原值。

纳税人未提供完整、准确的财产原值凭证，不能正确计算财产原值的，由主管税务机关核定其财产原值。

个人所得税法第六条第一款第五项所称合理费用，是指卖出财产时按照规定支付的有关税费。

#### 第十八条

个人所得税法第六条第一款第二项、第四项、第六项所称每次，按照下列方法确定：

(一) 财产租赁所得，以一个月内取得的收入为一次；

(二) 利息、股息、红利所得，以支付利息、股息、红利时取得的收入为一次；

other production and business activities, as well as loss in transfer of property, loss of bad debts, and loss and other damages caused by natural disasters and force majeure.

If the individually-owned businesses, sole proprietorships, partnership and individuals engaged in other production and business activities fail to provide complete and accurate tax information, and the taxable income cannot be correctly calculated, the taxable income shall be decided upon assessment by the competent taxation authorities.

#### Article 15

For individually-owned businesses, sole proprietorships, partnerships and individuals engaged in other production and business activities, the taxable income is the balance of: income of the individually-owned businesses, sole proprietorships, partnerships and other production and business activities in each tax year, deducting expenses of 60,000 yuan, special deductions and other deductions determined according to law.

#### Article 16

If an individual has a non-monetary asset exchange or uses his property for donations, debt repayment, sponsorship, investment, etc., it shall be deemed as transfer of the property and shall pay the individual income tax, unless otherwise stipulated by the financial or taxation authorities of the State Council.

#### Article 17

The original property value provided in Item 5, Paragraph 1, Article 6 of the Individual Income Tax Law shall be calculated according to the following methods:

- 1) in the case of negotiable securities, the price for which they were purchased, and related expenses paid according to regulations at the time of purchase;
- 2) in the case of real estate, the construction expenses or purchase price, and other related expenses;
- 3) in the case of land use rights, amount paid to acquire the land use rights, land development expenses and other related expenses;
- 4) in the case of machinery, equipment, vehicles and vessels, the purchase, freight, installation expenses and other related expenses;

In the case of other property, the original value shall be determined by referring to the methods provided for in the preceding Paragraph.

If a taxpayer fails to provide complete and accurate vouchers concerning the original value of the property and is unable to correctly calculate the original value of the property, the original value of the property shall be determined by the competent taxation authorities.

The reasonable expenses provided for in Item 5, Paragraph 1, Article 6 of the Individual Income Tax Law refer to relevant expenses on tax paid in accordance with regulations at the time of sale.

#### Article 18

For the purposes of Items 2, 4 and 6, Paragraph 1, Article 6 of the Individual Income Tax Law, the term "each payment" shall mean:

- 1) in the case of income from the lease of property, the income derived during one month;
- 2) in the case of income from interest, dividends and extra dividends, the income derived each time interest, dividends or extra dividends are paid;

(三) 偶然所得，以每次取得该项收入为一次；

(四) 非居民个人取得的劳务报酬所得、稿酬所得、特许权使用费所得，属于一次性收入的，以取得该项收入为一次；属于同一项目连续性收入的，以一个月内取得的收入为一次。

#### 第十九条

财产转让所得，按照一次转让财产的收入额减除财产原值和合理费用后的余额，计算纳税。

#### 第二十条

两个或者两个以上的个人共同取得同一项目收入的，应当对每个人取得的收入分别按照个人所得税法规定减除费用后计算纳税。

#### 第二十一条

个人所得税法第六条第三款所称对教育、扶贫、济困等公益慈善事业进行捐赠，是指个人将其所得通过中国境内的社会团体、国家机关向教育、扶贫、济困等公益慈善事业的捐赠；所称应纳税所得额，是指计算扣除捐赠额之前的应纳税所得额。

#### 第二十二条

居民个人从境内和境外取得的综合所得或者经营所得，应当分别合并计算应纳税额；从境内和境外取得的其他所得应当分别单独计算应纳税额。

个人独资企业、合伙企业及个人从事其他生产、经营活动在境外营业机构的亏损，不得抵减境内营业机构的盈利。

#### 第二十三条

个人所得税法第七条所称已在境外缴纳的个人所得税税额，是指居民个人来源于中国境外的所得，依照该所得来源国家或者地区的法律应当缴纳并且实际已经缴纳的所得税税额；所称依照个人所得税法规定计算的应纳税额，是居民个人境外所得已缴境外个人所得税的抵免限额。除国务院财政、税务主管部门另有规定外，来源于一国（地区）抵免限额为来源于该国的综合所得抵免限额、经营所得抵免限额、其他所得项目抵免限额之和，其中：

(一) 来源于一国（地区）综合所得的抵免限额 = 中国境内、境外综合所得依照个人所得税法和本条例的规定计算的应纳税总额 × 来源于该国（地区）的综合所得收入额 ÷ 中国境内、境外综合所得收入总额；

(二) 来源于一国（地区）经营所得抵免限额 = 中国境内、境外经营所得依照个人所得税法和本条例的规定计算的经营所得应纳税总额 × 来源于该国（地区）的经营所得的应纳税所得额 ÷ 中国境内、境外经营所得的应纳税所得额；

(三) 来源于一国（地区）的其他所得项目抵免限额，为来源于该国（地区）的其他所得项目依照个人所得税法和本条例的规定计算的应纳税额。

居民个人在中国境外一个国家或者地区实际已经缴纳的个人所得税税额，低于依照前款规定计算出的该国家或者地区抵免限额的，应当在中国缴纳差额部分

3) in the case of contingent income, each payment of such income obtained; and

4) in the case of income from labour remuneration, remuneration income and royalties obtained by non-resident individuals that are one-off income, each payment of such income obtained; for the continuous income of the same project, the income obtained within one month.

#### Article 19

For the income from the transfer of property, the tax shall be calculated as follows: the amount of income derived for the transfer of property, minus the original property value and reasonable expenses.

#### Article 20

If two or more individuals jointly obtain the income for the same project, the income earned by each individual shall be calculated after deducting expenses according to the Individual Income Tax Law.

#### Article 21

The donation to such charitable causes as education, poverty alleviation, and hardship remedies mentioned in Paragraph 3 of Article 6 of the Individual Income Tax Law refers to that individuals donate their income through social organisation and state organs in such charitable causes as education, poverty alleviation, and hardship remedies; the amount of taxable income refers to the amount of taxable income before calculating the deduction of the amount of donations.

#### Article 22

For comprehensive income or operating income obtained by individual residents from within and outside China, the taxable amount shall be calculated in a consolidated manner respectively; the taxable amount for the other income obtained from the territory of China and abroad shall be calculated separately.

The losses of individual proprietorships, partnerships and individuals who engaged in other production and business activities in overseas business establishments shall not offset the profits of domestic business establishments.

#### Article 23

The "amount of individual income tax that has been paid abroad" provided for in Article 7 of the Individual Income Tax Law refers to the amount of income tax that should be paid and has actually been paid according to the law of the country or region where the income is derived, for the income of the individual from outside China. The taxable amount calculated in accordance with the Individual Income Tax Law is the credit limit for the overseas income tax paid on the resident's individual overseas income. Except as otherwise provided by the financial or taxation authorities of the State Council, the credit limit derived from a country (region) is the sum of the comprehensive income credit limit, the operating income credit limit, and other credit limits under income item derived from that country, in which:

1) The credit limit for comprehensive income derived from a country (region) = the total amount of tax payable on the comprehensive income from China and overseas calculated according to the Individual Income Tax Law and these Regulations \* the amount of the comprehensive income from that country (region) / the total amount of the comprehensive income from China and overseas;

2) The credit limit for operating income derived from a country (region) = the total amount of tax payable on the operating income from China and overseas calculated according to the Individual Income Tax Law and these Regulations \* the taxable operating income

的税款；超过该国家或者地区抵免限额的，其超过部分不得在本纳税年度的应纳税额中扣除，但是可以在以后纳税年度的该国家或者地区抵免限额的余额中补扣。补扣期限最长不得超过五年。

## 第二十四条

居民个人申请抵免已在境外缴纳的个人所得税税额，应当提供境外税务机关出具的税款所属年度的有关纳税凭证。

## 第二十五条

个人所得税法第八条第一款第一项所称关联方，是指与个人有下列关联关系之一的个人、企业或者其他经济组织：

(一) 夫妻、直系血亲、兄弟姐妹，以及其他抚养、赡养、扶养关系；

(二) 资金、经营、购销等方面的直接或者间接控制关系；

(三) 其他经济利益关系。

个人之间有前款第一项关联关系的，其中一方个人与企业或者其他组织存在前款第二项和第三项关联关系的，另一方个人与该企业或者其他组织构成关联方。

个人所得税法第八条第一款第一项所称独立交易原则，是指没有关联关系的交易各方，按照公平成交价格 and 营业常规进行业务往来遵循的原则。

## 第二十六条

个人所得税法第八条第一款第二项所称控制，是指：

(一) 居民个人、居民企业直接或者间接单一持有外国企业10%以上有表决权股份，且由其共同持有该外国企业50%以上股份；

(二) 居民个人、居民企业持股比例未达到第一项规定的标准，但在股份、资金、经营、购销等方面对该外国企业构成实质控制。

个人所得税法第八条第一款第二项所称实际税负明显偏低，是指实际税负低于《中华人民共和国企业所得税法》规定的税率的50%。

居民个人或者居民企业能够提供资料证明其控制的

derived from that country (region) / the taxable operating income from China and overseas;

The other credit limits for other income items derived from a country (region) are the amount of tax payable on other income items from that country (region) calculated according to the Individual Income Tax Law and these Regulations.

If the individual income tax actually paid by a resident individual in a country or region outside China is lower than the national or regional credit limit in that country or region calculated in accordance with the provisions of the preceding paragraph, the amount of the tax difference shall be paid in China; the amount that exceeds the credit limit of that country or region shall not be deducted in the current tax year from the amount of tax payable, but may be deducted from the balance of the credit limit of that country or region in the subsequent tax years. The maximum period for such deduction shall not exceed five years.

## Article 24

Individuals applying for a deduction of individual income tax that has been paid abroad shall submit the relevant tax payment vouchers for the year issued by the overseas taxation authorities.

## Article 25

The affiliated parties provided for in Item 1, Paragraph 1, Article 8 of the Individual Income Tax Law refer to individuals, businesses or other economic organisations that have one of the following relationships with individuals:

- 1) husband and wife, direct blood relatives, brothers and sisters, and other support relationships;
- 2) Direct or indirect control of funds, operations, purchases and sales, etc.; and
- 3) Other economic interests.

If there is an association between individuals provided for in Item (1) of the preceding Paragraph, and one of the individuals has an association with the enterprise or other organisations provided for in Items (2) or (3) of the preceding Paragraph, the other party is associated with the enterprise or other organisations.

The arm's length principle provided for in Item 1, Paragraph 1, Article 8 of the Individual Income Tax Law refers to the principle that the parties to the transaction without affiliation conduct business transactions according to fair transaction prices and business practices.

## Article 26

The "control" provided for in Item 2, Paragraph 1, Article 8 of the Individual Income Tax Law means:

Resident individuals and resident enterprises directly or indirectly hold more than 10% of the voting shares of a foreign enterprise, and jointly hold more than 50% of the shares of the foreign enterprise;

The shareholding ratio of individual residents and resident enterprises does not meet the standards stipulated in Item 1, but it constitutes substantial control over the foreign company in terms of shares, funds, operations, purchases and sales.

The "apparently low actual tax burden" provided for in Item 2, Paragraph 1, Article 8 of the Individual Income Tax Law refers to: the actual tax burden is less than 50%



企业满足国务院财政、税务主管部门规定的条件的，可免于纳税调整。

of the tax rate stipulated by the Corporate Income Tax Law of the People's Republic of China.

## 第二十七条

个人所得税法第八条第一款第三项所称不具有合理商业目的，是指以减少、免除或者推迟缴纳税款为主要目的。

If a resident individual or a resident enterprise can provide information to prove that the enterprise under its control meets the conditions stipulated by the financial or taxation authorities of the State Council, it may be exempted from tax adjustment.

## 第二十八条

个人所得税法第八条第二款规定的利息，应当按照税款所属纳税年度最后一日中国人民银行公布的同期人民币贷款基准利率加5个百分点计算，自税款申报期限届满次日起至补缴税款期限届满之日止按日加收。纳税人在补缴税款期限届满前补缴税款的，加收利息至补缴税款之日。

### Article 27

"Without a reasonable commercial purpose" provided for in Item 3, Paragraph 1, Article 8 of the Individual Income Tax Law refers to that the main purpose is to reduce, exempt or delay the payment of taxes.

### Article 28

"Interests" provided for in Article 28 Paragraph 2, Article 8 of the Individual Income Tax Law shall be calculated on the basis of the RMB lending benchmark interest rate for the same period announced by the People's Bank of China on the last day of the tax year to which the tax is paid, plus 5 percentage. From the next day after the expiration of the declaration period until the expiration of the period for paying unpaid tax, the interests shall be additionally charged daily. If the taxpayer pays the tax before the expiration of the period to pay unpaid tax, the interests will be charged until the date of payment of the tax.

个人如如实向税务机关提供有关资料，配合税务机关补征税款的，利息可以按照前款规定的人民币贷款基准利率计算。

## 第二十九条

个人所得税法第八条规定的纳税调整具体方法由国务院财政、税务主管部门制定。

If the individual truthfully provides the relevant information to the taxation authorities and cooperates with the taxation authorities to reimburse the tax, the interest may be calculated at the benchmark interest rate of the RMB loan as stipulated in the preceding paragraph.

## 第三十条

扣缴义务人向个人支付应税款项时，应当依照个人所得税法规定预扣或代扣税款，按时缴库，并专项记载备查。

### Article 29

The specific method of tax adjustment provided for in Article 8 of the Individual Income Tax Law shall be formulated by the competent financial and taxation authorities of the State Council.

前款所称支付，包括现金支付、汇拨支付、转账支付和以有价证券、实物以及其他形式的支付。

### Article 30

When paying taxable amount to individuals, withholding agents shall withhold the tax in accordance with the Individual Income Tax Law, turn over the tax payment to treasury on time, and record it for future reference.

## 第三十一条

个人所得税法第十条第二款所称全员全额扣缴申报，是指扣缴义务人在扣缴税款的次月内，向主管税务机关报送支付所得个人的有关信息、支付所得数额、扣除事项及数额、扣缴税款的具体数额和总额以及其他相关涉税信息资料。

The payment referred to in the preceding paragraph includes cash payment, remittance payment, transfer payment and payment in securities, in kind and other forms.

## 第三十二条

个人应当凭纳税人识别号实名办税。

### Article 31

"Declare and withhold full amount for all staff" as provided for in Paragraph 2 of Article 10 of the Individual Income Tax Law refers to that withholding agents submit to the competent taxation authorities the related information of the individuals who make the payment, the amount of the payment, the deduction items and amount, the specific amount of the withheld tax and total amount, and other relevant tax-related information. within the month after the withholding of tax is made.

个人首次取得应税所得或者首次办理纳税申报时，应当向扣缴义务人或者税务机关如实提供纳税人识别号及与纳税有关的信息。个人上述信息发生变化的，应当报告扣缴义务人或者税务机关。

### Article 32

Individuals shall pay taxes by virtue of their taxpayer identification numbers.

没有中国公民身份号码的个人，应当在首次发生纳税义务时，按照税务机关规定报送与纳税有关的信息，由税务机关赋予其纳税人识别号。

When an individual obtains taxable income for the first time or applies for a tax declaration for the first time, he shall provide his taxpayer identification number and tax-related information to the withholding agent concerned or taxation authorities. Any changes in the above information shall be reported to the withholding agent concerned or the taxation authorities.

国务院税务主管部门可以指定掌握所得信息并对所得取得过程有控制权的单位为扣缴义务人。

An individual who does not have a Chinese citizenship number shall submit the tax-related information as required by the taxation authorities when the tax liability is first incurred, and the taxation authorities shall assign



### 第三十三条

个人所得税法第十条第一款第一项所称取得综合所得需要办理汇算清缴，包括下列情形：

(一) 在两处或者两处以上取得综合所得，且综合所得年收入额减去专项扣除的余额超过六万元；

(二) 取得劳务报酬所得、稿酬所得、特许权使用费所得中一项或者多项所得，且综合所得年收入额减去专项扣除的余额超过六万元；

(三) 纳税年度内预缴税额低于应纳税额的。

纳税人需要退税的，应当办理汇算清缴，申报退税。申报退税应当提供本人在中国境内开设的银行账户。

汇算清缴的具体办法，由国务院税务主管部门制定。

### 第三十四条

居民个人因移居境外注销中国户籍，应当向税务机关申报下列事项：

(一) 注销户籍当年的综合所得、经营所得汇算清缴的情况；

(二) 注销户籍当年的其他所得的完税情况；

(三) 以前年度欠税的情况。

### 第三十五条

纳税人办理纳税申报的地点以及其他有关事项的管理办法，由国务院税务主管部门制定。

### 第三十六条

居民个人取得工资、薪金所得时，可以向扣缴义务人提供专项附加扣除有关信息，由扣缴义务人扣缴税款时办理专项附加扣除。纳税人同时从两处以上取得工资、薪金所得，并由扣缴义务人办理专项附加扣除的，对同一专项附加扣除项目，纳税人只能选择从其中一处扣除。

居民个人取得劳务报酬所得、稿酬所得、特许权使用费所得，应当在汇算清缴时向税务机关提供有关信息，办理专项附加扣除。

### 第三十七条

暂不能确定纳税人为居民个人或者非居民个人的，应当按照非居民个人缴纳税款，年度终了确定纳税人为居民个人的，按照规定办理汇算清缴。

### 第三十八条

the taxpayer identification number to the individual.

The taxation department of the State Council may designate any organization that has the income information and has control over the income obtaining process as an withholding agent.

### Article 33

The "comprehensive income needs to be settled" provided for in Item 1, Paragraph 1, Article 10 of the Individual Income Tax Law include the following circumstances:

- 1) obtaining comprehensive income in two or more places, and the balance of the annual comprehensive income minus the special deduction exceeds 60,000 yuan;
- 2) obtaining one or more of the income in labour remuneration, authors' remuneration, and royalties, and the balance of the annual comprehensive income minus the special deduction exceeds 60,000 yuan;
- 3) The amount of prepaid tax in the tax year is lower than the tax amount payable.

If a taxpayer needs to have the tax refunded, it shall complete the formalities for final settlement, and declare the tax refund. The taxpayer shall provide a bank account opened in China for tax refund purposes.

The specific measures for settlement shall be formulated by the taxation authorities of the State Council.

### Article 34

Resident individuals who cancel their Chinese household registration due to emigration shall report the following to the taxation authorities:

The information about the tax payment for the comprehensive income and operating income in the current year of cancelling of the household registration;  
The tax payment for other income in the year of cancellation of household registration;  
The information about the tax owed in previous years.

### Article 35

The management measures on the place for taxpayers to complete formalities of tax returns and other related matters shall be formulated by the taxation authorities of the State Council.

### Article 36

When obtaining wages and salary income, a resident individual may provide the withholding agent concerned with special additional deduction information, and the special additional deduction shall be applied when the withholding agent withholds the tax. If the taxpayer obtains wages and salary income from more than two places at the same time, and the special additional deduction is made by the withholding agent, the taxpayer can only choose one place for the same special additional deduction item.

Residents who obtain income from labour remuneration, remuneration for authors, and royalties shall provide relevant information to the taxation authorities at the time of settlement, and apply for special deductions.

Article 37 If it is not certain that the taxpayer is a resident individual or a non-resident individual, the tax shall be paid in accordance with the non-resident individual. If the taxpayer is determined to be a resident individual at the end of the year, the settlement shall be made according to the regulations.

### Article 38

For individually-owned businesses, sole

对年收入超过国务院税务主管部门规定数额的个体工商户、个人独资企业、合伙企业，税务机关不得采取定期定额、事先核定应税所得率等方式征收个人所得税。

### 第三十九条

纳税人可以委托扣缴义务人或者其他单位和个人办理汇算清缴。

### 第四十条

纳税人发现扣缴义务人提供或者扣缴申报的个人信息、所得、扣缴税款等与实际情况不符的，有权要求扣缴义务人修改。扣缴义务人拒绝修改的，纳税人可以报告税务机关，税务机关应当及时处理。

扣缴义务人发现纳税人提供的信息与实际情况不符的，可以要求纳税人修改，纳税人拒绝修改的，扣缴义务人应当报告税务机关，税务机关应当及时处理。

### 第四十一条

纳税人、扣缴义务人应当按照国务院税务主管部门规定的期限，留存与纳税有关的资料备查。

### 第四十二条

税务机关可以按照一定比例对纳税人提供的专项附加扣除信息进行抽查。在汇算清缴期结束前发现纳税人报送信息不实的，税务机关责令纳税人予以纠正，并通知扣缴义务人；在当年汇算清缴期结束前再次发现上述问题的，依法对纳税人予以处罚，并根据情形纳入有关信用信息系统，按照国家有关规定实施联合惩戒。

### 第四十三条

纳税人有下列情形之一的，税务机关可以不予办理退税：

(一) 纳税申报或者提供的汇算清缴信息，经税务机关核实为虚假信息，并拒不改正的；

(二) 法定汇算清缴期结束后申报退税的。

对不予办理退税的，税务机关应当及时告知纳税人。

纳税人申报退税，税务机关未收到税款，但经税务机关核实纳税人无过失的，税务机关应当为纳税人办理退税。具体办法由国务院财政、税务主管部门另行规定。

### 第四十四条

下列单位和个人，应当向税务机关提供或者协助核实专项附加扣除相关信息：

(一) 公安、人民银行、金融监督管理、教育、卫生、民政、人力资源社会保障、住房城乡建设、自然资源、医疗保障等与专项附加扣除信息相关的部门；

proprietorships, and partnerships whose annual income exceeds the amount prescribed by the taxation authorities of the State Council, the taxation authorities shall not levy individual income tax by way of regular collection of a fixed amount, or by way of fixed taxable income rate in advance. Article 39 Taxpayers may entrust withholding agents, other organizations or individuals to make the settlement.

### Article 40

Where a taxpayer finds that the personal information, income, withholding tax, etc. provided or declared by the withholding agent concerned are inconsistent with the actual situation, it has the right to request the withholding agent to amend it. If the withholding agent refuses to modify, the taxpayer may report to the taxation authorities, and the taxation authorities shall promptly handle it.

If a withholding agent finds that the information provided by a taxpayer is inconsistent with the actual situation, the taxpayer may be required to modify it. If the taxpayer refuses to do so, the withholding agent shall report to the taxation authorities, and the taxation authorities shall promptly handle it.

### Article 41

Taxpayers and withholding agents shall keep the information related to tax payment for future reference as per the time limit prescribed by the taxation authorities of the State Council.

### Article 42

The taxation authorities may conduct random checks on the special deductions provided by taxpayers according to a certain percentage. If it is found before the end of the settlement period that the taxpayer submits untrue information, the taxation authorities shall order the taxpayer to correct it and notify the withholding agents; if the above problem is found again before the end of the settlement period in the current year, the tax payer shall be fined according to law. The person shall be included in the relevant credit information system according to the circumstances, and joint punishment shall be implemented in accordance with relevant state regulations.

### Article 43

If a taxpayer falls under either of the following circumstances, the taxation authorities shall not allow tax refund:

The tax return or the provided settlement information is verified by the taxation authorities as false information, and the tax payer refuses to correct it; or

The tax refund is declared after the end of the statutory settlement period.

The taxation authorities shall promptly inform the taxpayer if the tax refund is not processed.

In the event that a taxpayer applies for tax refund, but the taxation authorities do not receive the tax, if the taxation authorities verify that the taxpayer is not at fault, the taxation authorities shall handle the tax refund for the taxpayer. The specific measures shall be separately prescribed by the financial and taxation authorities of the State Council.

### Article 44

The following organizations and individuals shall provide or assist the taxation authorities to verify the information for special additional deductions:

1) Public security, the People's Bank of China, financial supervision and management, education, health, civil affairs, human resources and social security, housing urban and rural construction, natural resources, medical

(二) 纳税人任职或者受雇单位所在地、经常居住地、户籍所在地的公安派出所，居民委员会或者村民委员会；

(三) 与专项附加扣除信息有关的其他单位和个人。

前款第一项规定的部门应当按照相应的数据格式和标准与税务机关共享专项附加扣除相关信息。

#### 第四十五条

所得为人民币以外货币的，按照办理纳税申报或扣缴申报的上一月最后一日人民币汇率中间价，折合成人民币计算应纳税所得额。年度终了后办理汇算清缴的，对已经按月、按季或者按次预缴税款的人民币以外货币所得，不再重新折算；对应当补缴税款的所得部分，按照上一纳税年度最后一日人民币汇率中间价，折合成人民币计算应纳税所得额。

#### 第四十六条

税务机关按照个人所得税法第十七条的规定付给扣缴义务人手续费，应当按月填开收入退还书发给扣缴义务人。扣缴义务人持收入退还书向指定的银行办理退库手续。

#### 第四十七条

个人所得税纳税申报表、扣缴个人所得税报告表和个人所得税完税凭证式样，由国务院税务主管部门统一制定。

#### 第四十八条

本条例自年 月 日起施行。

附件2：

关于《中华人民共和国个人所得税法实施条例（修订草案征求意见稿）》的说明

为落实8月31日全国人大常委会审议通过的新个人所得税法（以下简称新税法），需要相应对现行个人所得税法实施条例（以下简称实施条例）进行修订，明确细化相关制度规定和征管措施，确保新税法的顺利实施。现将实施条例的修订情况说明如下：

#### 一、总体思路

这次修订实施条例主要遵循以下指导思想：一是落实新税法的规定，保障综合与分类相结合个人所得税制度顺利实施，明确收入来源地规则、各项应税所得范围等税制基本要素；二是按照既要方便纳税人、又要加强征管的原则，理顺税收征管流程，简便征管措施，细化税额计算、纳税申报、汇算清缴及退税等内容；三是将实践中的成熟做法上升为行政法规，完善反避税措施、信息共享等相关规定。

#### 二、修改的主要内容

现行实施条例共48条，修订草案征求意见稿共48条，其中修改25条，删除19条，新增19条，主要修改了以下几个方面的内容：

security, and other departments related to additional special deductions;

2) Public security police station, resident committee or village committee where the taxpayer is employed, where the employer is located, where he or she lives, or where the household registration is located; and

3) Other organizations and individuals related to the special additional deduction information.

The departments specified by Item 1 of the preceding Paragraph shall share the special additional deduction related information with the taxation authorities in accordance with the corresponding data format and standards.

#### Article 45

If the income is in a currency other than RMB, the taxable income shall be converted into RMB according to the central parity of the RMB exchange rate on the last day of the previous month for tax return or withholding. If the transaction is settled after the end of the year, the income from the currency other than RMB, which has been withheld monthly, quarterly or by count, will not be re-converted; for the part of income for which unpaid tax shall be paid, the taxable income shall be calculated in accordance with the central parity of the RMB exchange rate of the last day of the previous tax year

#### Article 46

The taxation authorities shall pay formalities fees to withholding agents according to Article 17 of the Individual Income Tax Law and shall issue "letter for return of income" to withholding agents on a monthly basis. Withholding agents shall conduct the formalities of return from treasury by presenting the "letter for return of income" with specified banks.

#### Article 47

The "individual income tax return", the "report form for withholding personal income", and the "individual income tax payment certificate" shall be uniformly produced by the taxation authorities of the State Council.

#### Article 48

These Regulations shall come into force as from DD/MM/YY.

#### Annex 2:

Descriptions on the Implementation Regulations for the Individual Income Tax Law of the People's Republic of China (Exposure Draft) (Only Title Translated)

### （一）完善有关纳税人的规定。

新税法将居民个人的时间判定标准由一年调整为183天。为吸引境外人才，现行实施条例规定，对构成居民纳税人身份不满五年的无住所个人，其取得来源于境外且不是由中国境内企业和个人支付的所得不需要缴纳个人所得税，从构成居民纳税人的第六年起，就其全部境外所得缴纳个人所得税。为维持政策稳定，此次修改平移了上述政策，规定在中国境内无住所个人，构成居民纳税人连续不满五年或满五年但其间有单次离境超过30天情形的，其来源于中国境外的所得，经向主管税务机关备案，可以只就由中国境内企业和个人支付的部分缴纳个人所得税；构成居民纳税人满五年，且在五年内未发生单次离境超过30天情形的，从第六年起，中国境内居住累计满183天的，应当就其来源于中国境外的全部所得缴纳个人所得税

（第四条）。

### （二）完善来源于中国境内的所得范围。

为维护国家税收利益，明确在中国境内开展经营活动而取得与经营活动相关的所得、转让对中国境内企事业单位和其他经济组织投资形成的权益性资产取得的所得，以及由中国境内单位和个人支付或负担的稿酬所得和偶然所得等所得，为来源于中国境内的所得；同时，考虑到当前经济数字化迅猛发展，未来可能需要根据实际情况对来源于中国境内的所得范围作出调整，规定国务院财政、税务主管部门可对来源于中国境内的所得范围作出调整（第三条）。

### （三）完善应税所得范围。

一是完善经营所得范围。2000年，国务院决定对个人独资企业、合伙企业不征收企业所得税，仅对其业主、个人合伙人征收个人所得税，此次修订实施条例明确个人通过个人独资企业、合伙企业取得的所得纳入经营所得，同时，按照新税法的规定，将个人承包、承租、转包、转租取得的所得纳入经营所得（第六条）。此外，考虑到现行政策对生产经营所得规定了每年减除4.2万元费用，新税法将个人综合所得基本减除费用标准提高到每年6万元后，为保持政策衔接，规定个体工商户业主、个人独资企业投资者、合伙企业个人合伙人以及其他从事生产、经营活动的个人的经营所得，减除费用6万元、专项扣除以及依法确定的其他扣除后的余额，为应纳税所得额（第十五条）。

二是增加视同转让财产的规定。与现行政策相衔接，明确个人非货币性资产交换以及将财产用于捐赠、偿债、赞助、投资等用途的，除国务院财政、税务主管部门另有规定外，应当视同转让财产，对转让方按“财产转让所得”征税（第十六条）。

三是明确依法确定的其他扣除的范围。新税法规定，居民个人的综合所得的应纳税所得额，可以减除依法确定的其他扣除。条例规定依法确定的其他扣除，包括个人缴付符合规定的企业年金、职业年金，个人购买符合规定的商业健康保险、税收递延型商业养老保险的支出，以及国务院规定可以扣除的其他项目（第十三条第一款）。

四是完善境外所得计税方法和税收抵免制度。为明确境内外综合所得和经营所得的计算，规定个人从境内和境外取得的综合所得和经营所得应当分别合并计算应纳税额（第二十二条）。对个人境外所得抵免限额继续采取分国别（地区）不分项的计算方法，同时规定财政、税务主管部门可调整抵免限额计算方法

（第二十三条）。

### （四）增加反避税条款。

新税法增加了反避税条款，借鉴企业所得税法的成熟经验，实施条例细化了反避税的有关规定，明确了有关概念和判定标准。一是明确了关联方、关联关系、独立交易原则、受控外国企业、实际税负明显偏低、合理商业目的等概念的含义和标准（第二十五条至第二十七条）；二是明确了纳税调整利息的计算方法（第二十八条）；三是明确纳税调整具体方法由国务院财政、税务主管部门规定（第二十九条）。

#### （五）完善税收征收管理规定。

一是明确在特殊情形下可指定扣缴义务人。考虑到目前向个人取得所得的形式和渠道较为复杂，实施条例规定国务院税务主管部门可以指定掌握所得信息并且对所得取得过程有控制权的单位为扣缴义务人（第三十二条第四款）。

二是增加个人实名办税和使用纳税人识别号有关要求。明确个人应当凭纳税人识别号实名办税，对没有中国公民身份号码的个人在首次发生纳税义务时，由税务机关赋予其纳税人识别号。明确个人首次取得应税所得或者首次办理纳税申报时，应当向扣缴义务人或者税务机关如实提供纳税人识别号及与纳税有关的信息（第三十二条）。

三是明确综合所得办理汇算清缴情形。明确对于取得两处以上综合所得，或有劳务报酬、稿酬、特许权使用费所得的个人，其收入减除专项扣除（“三险一金”）后超过6万元的应办理汇算清缴（第三十三条）。对于只取得一处工资薪金所得的纳税人，可在日常预缴环节缴纳全部税款的，不需办理汇算清缴。

四是细化专项附加扣除征收管理。明确专项附加扣除的办理方式，取得工资薪金所得的纳税人，可以提供信息由扣缴义务人预扣预缴时办理；取得劳务报酬所得、稿酬所得、特许权使用费所得的纳税人，应当在汇算清缴时办理（第三十六条）。明确纳税人、扣缴义务人应当按照国务院税务主管部门规定的期限留存与纳税有关的资料备查（第四十一条）。明确税务机关可以按照一定比例对纳税人提供的专项附加扣除信息进行抽查，在汇算清缴期结束前发现纳税人报送信息不实的，税务机关责令纳税人予以纠正，在当年汇算清缴期结束前，再次发现上述问题的，税务机关依法予以处罚（第四十二条）。

五是明确专项附加扣除项目的部门协作配合制度。明确公安、人民银行、金融监督管理等相关部门应当向税务机关提供专项附加扣除相关的信息；纳税人经常居住地、户籍所在地的公安派出所、居民委员会、村民委员会等专项附加扣除涉及的单位和个人应当协助税务机关核实专项附加扣除相关信息（第四十四条）。

此外，对条文作了个别文字修改。

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