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CHINA LEGAL BRIEFING* 140

JANUARY 29 – FEBRUARY 3, 2006

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Reply of the State Administration of Taxation on the Relevant Taxation Measures for the Materials and Parts Picked up from Bonded Warehouses and Export Supervisory Warehouses

关于从保税仓库和出口监管仓库提取的料件有关税收处理办法的批复

Issued By State Administration of Taxation
Subject Tax Exemption
Promulgated on December 7th 2005
Effective from December 7th 2005
Source www.chinatax.gov.cn

The State Administration of Taxation replied to The Bureau of State Taxation of Shanghai Municipality on November 17, 2005 as to whether the tax exemption certificates for the processing trade of imported materials can be issued for the materials and parts picked up from Bonded Warehouses and Export Supervisory Warehouses.

According to the reply, Bonded Warehouses refers to the warehouses as established upon approval of the customs houses for the exclusive storing of bonded imported goods and other goods for which the formalities of customs clearance have not been gone through, and Export Supervisory Warehouses refers to the special warehouses for storing the goods for which the export licenses or approval documents have already been obtained or the goods for which the foreign exchange has been settled with their overseas counterparts and all customs export formalities have been completed in accordance with the regulations.

Taking into consideration the actual situation that the Bonded Warehouses are used to store the imported materials and parts and the Export Supervisory Warehouses are used to store the goods for export, tax exemption certificates for the processing trade of imported materials may be issued for the materials and parts that are purchased by the enterprises from overseas and are picked up from the bonded warehouses of the customs houses and for which the processing brochures of the customs houses on the imported materials have been prepared; while tax exemption certificates for the processing trade of imported materials can not be issued for the materials and parts that are picked up by the enterprises from export supervisory warehouses.

Provisions on the Submission of Information of Electric Power Enterprises

电力企业信息报送规定

Issued By **State Electricity Regulatory Commission**
Subject **Others Provisions**
Promulgated on **December 8th 2005**
Effective from **January 1st 2006**
Source **www.serc.gov.cn**

With a view to strengthen the supervision and administration of electric power, regulate the submission of information of electric power enterprises and electric power dispatch & trading institutions and maintain the order of the electricity market, Provisions on the Submission of Information of Electric Power Enterprises (hereinafter referred to as “the Provisions”) was issued by the State Electricity Regulatory Commission in accordance with the Regulation on the Electric Power Supervision on December 8- 2005. The main contents of the Provisions are as follows:

According to the Provisions, the electric power enterprises and electric power dispatch & trading institutions shall submit to the State Electricity Regulatory Commission and its dispatched institutions (hereinafter referred to as the electricity regulatory institutions) the documents and materials relating to the supervisory matters. An electric power enterprise or electric power dispatch & trading institution shall follow the principle of genuineness, timeliness and transparency when submitting the relevant information. An electricity regulatory institution shall, according to the information submitted by the electric power enterprise or electric power dispatch and trading institution, carry out supervision and administration over the electricity business of the electric power enterprise and electric power dispatch & trading institution. The Provisions list also the specific contents of submitted information by the power generation enterprises, power distribution enterprises, power supply enterprises and electric power dispatch & trading institutions.

As to the procedures for submission, the Provisions provide that the electric power enterprises within the jurisdiction of the City Regulatory Office of the Regional Regulatory Bureau of the State Electricity Regulatory Commission (hereinafter referred to the City Regulatory Office) and the electric power dispatch institution at the province level shall submit information to the City Regulatory Office, which shall submit the summarized information to the Regional Regulatory Bureau of the State Electricity Regulatory Commission (hereinafter referred to as the Regional Electricity Regulatory Bureau). The

Regional Electricity Regulatory Bureau shall summarize the information within its jurisdiction and report it to the State Electricity Regulatory Commission. The central electric power enterprises and state electric power dispatch institutions shall submit the relevant information directly to the State Electricity Regulatory Commission.

An electricity regulatory institution shall sort out and analyze the information submitted by the electric power enterprises and electric power dispatch and trading institutions, and shall publicize the relevant information to the general public in good time. The Regional Electricity Regulatory Bureau shall formulate implementation measures which shall be implemented upon approval of the State Electricity Regulatory Commission.

Measures for the Administration of Vehicle Purchase Tax Collection

车辆购置税征收管理办法

Issued By **State Administration of Taxation**
Subject **Vehicle Purchase Tax**
Promulgated on **November 15th 2005**
Effective from **January 1st 2006**
Source **www.chinatax.gov.cn**

Measures for the Administration of Vehicle Purchase Tax Collection (hereinafter referred to as “the Measures”) were promulgated on November 15, 2005 by the State Administration of Taxation according to the Interim Regulation of the People’s Republic of China on the Vehicle Purchase Taxes. The main contents of the Measures are as follows:

According to the Measures, a taxpayer shall file his tax return for vehicle purchase tax at the following places:

1. A taxpayer who needs to go through the formalities for vehicle registration shall file his tax return to the competent tax authority at the place of vehicle registration.
2. A taxpayer who does not need to go through the formalities for vehicle registration shall file his tax return to the competent tax authority that collects the vehicle purchase taxes at his locality.

In case any vehicle that has been filed the tax return occurs one of the following circumstances, the taxpayer shall file the tax return once again in accordance with the Measures:

1. The automobile chassis is changed; or

2. The vehicle no longer meets the requirements of tax exemption. The system of one tax return form for one vehicle shall be applied to the vehicle purchase tax.

A taxpayer shall truthfully fill in according to the facts the Tax Return for Vehicle Purchase Tax when filing a tax return, and shall provide the originals and photocopies of other materials. For vehicles that comply with the provisions on tax exemption or deduction as prescribed in Article 9 of the Vehicle Purchase Tax Regulation, the taxpayers shall, when filing tax returns, apart from providing the abovementioned materials, also provide the originals, photocopies and color photos of other materials respectively according to the different circumstances. The competent tax authorities shall make verification on the tax return materials, determine the taxable basis, collect the tax money, and verify and issue the a Tax Payment Receipt for Vehicle Purchase Tax (hereinafter referred to as the Tax Payment Receipt).

In case there occurs one any of the following circumstances into a vehicle, the taxpayer who has paid vehicle purchase tax for the vehicle is allowed to apply for tax refund:

1. The vehicle is returned to the production enterprise or the seller due to quality reasons; or
2. For the vehicle that shall be handled subject to vehicle registration, the vehicle administration organ under the public security organs does not handle vehicle registration for it.

The power to interpret the Measures shall remain with the State Administration of Taxation. The administrations of state taxation of all the provinces, autonomous regions, municipalities directly under the Central Government, and cities under separate state planning shall formulate the concrete implementation measures in accordance with the Measures. The Measures shall come into force as of January 1st 2006. In case any previous provisions conflict with the Measures, the Measures shall prevail.

Wenger & Vieli, Beijing, January 21st 2006

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