

CHINA LEGAL BRIEFING* 165

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Provisional Regulations of the People's Republic of China on Land Use Tax in Cities and Towns (Revised 2006)

中华人民共和国城镇土地使用税暂行条例(2006年修订)

Issued By **The State Council of the People's Republic of China**
Subject **Land Use Tax**
Promulgated on **December 31st 2007**
Effective from **January 1st 2007**
Source www.gov.cn

The Provisional Regulations of the People's Republic of China on Land Use Tax in Cities and Towns (the "Regulations") have been revised in 2006 according to the Decision of the State Council on revising the Provisional Regulations of the People's Republic of China on Land Use Tax in Cities and Towns on 31 December 2006.

These Regulations are formulated to rationalize the use of land in cities and towns, to regulate the income differential on land, to improve efficiency of land using and to strengthen land management. Units ("danwei") and individuals which use land within the boundaries of cities, counties, towns and industrial and mining districts shall be the obligatory tax payers against the land used within cities and towns and shall pay land use tax in accordance with provisions of these Regulations. The term of "Units ("danwei")" herein shall also refer to foreign invested enterprises and foreign enterprises.

Calculation of land use tax shall be based on the actual area of land used by the taxpayer and shall be levied in accordance with the stipulated tax rate. The annual rates for land use tax per square meter of land shall be as follows:

1. Between 1.5 to 30 Yuan in large cities;
2. Between 1.2 to 24 Yuan in medium cities;
3. Between 0.9 to 18 Yuan in small cities; and
4. Between 0.6 to 12 Yuan in counties, towns, and industrial and mining districts.

Land use tax shall be exempted on the following types of land:

1. Land used by State organs, people's organizations and the armed forces;
2. Land used by units which have their operating expenses allocated by the State's finance departments;
3. Land occupied by religious temples and shrines, parks and places of historic interest and scenic beauty;
4. Publicly used land, such as that for municipal streets, public squares and areas of greenery;
5. Land directly used in production in the agricultural, forestry, pastoral and fishery industries;

6. In the case of land whose reclamation from the sea or transformation from wasteland was approved, land use tax shall be exempted for between 5 and 10 years, to be calculated from the month in which usage commences; and
7. Land which the Ministry of Finance has exempted from tax in other legislation, such as land containing energy resources or land used for transport or water conservancy facilities and other uses.

Interpretation of the Supreme People's Court on Some Issues Concerning the Application of Law in the Trial of Civil Cases of Anti-Unfair Competition (Fashi [2007] No. 2)

最高人民法院关于审理不正当竞争民事案件应用法律若干问题的解释(法释〔2007〕2号)

Issued By	The Supreme People's Court
Subject	Anti-Unfair Competition
Promulgated on	January 12th 2006
Effective From	February 1st 2006
Source	www.court.gov.cn

The Interpretation of the Supreme People's Court on Some Issues Concerning the Application of Law in the Trial of Civil Cases of Anti-Unfair Competition (the "Interpretation") has been promulgated with the purpose of maintaining the market order of competition. According to the Interpretation, such Interpretation is made in line with the experiences on the court proceedings of numerous unfair competition cases heard over the last decade.

The PRC Anti-Unfair Competition Law became effective as of 1 December 1993, and since then the State Administration for Industry and Commerce has promulgated some circulars or replies on some specific issues concerning unfair competition.

Now the Supreme People's Court promulgates the Interpretation in order to further crack down on unfair competition. The Interpretation consists of nineteen articles, and mainly concerning the definitions of the terms and situations stipulated by the PRC Anti-Unfair Competition Law.

For instance, Article V of the PRC Anti-Unfair Competition Law stipulates one of the activities of unfair competition is to use personal name and make people confuse this commodity to the other's commodity, furthermore, the Interpretation clarifies that such personal name shall be including those famous natural persons' stage name and pen name.

The Interpretation clarifies that generally the intermediate people's court shall have the jurisdiction over the first instance cases concerning the activities of unfair competition that listed by Article V, IX, X, and XIV of the PRC Anti-Unfair Competition Law.

However, upon approval by the Supreme People's Court, higher people's court may, in line with the practical need, designate some grassroots people's court to have the jurisdiction over some specific first instances cases concerning the activities of unfair competition.

As for those grassroots people's court that has already been authorized to have the jurisdiction over civil cases of intellectual property right, such grassroots people's court may continue to exercise such jurisdiction.

The Interim Measures for the Administration of Surveying and Mapping by Foreign Organizations or Individuals in China

外国的组织或者个人来华测绘管理暂行办法

Issued By	The Ministry of Land and Resources
Subject	Surveying and Mapping
Promulgated on	January 19th 2006
Effective From	March 1st 2006
Source	www.mlr.gov.cn

The Interim Measures for the Administration of Surveying and Mapping by Foreign Organizations or Individuals in China (the "Measures") shall be applied where any foreign organization and individual conducts surveying and mapping within Chinese territory as well as Chinese sea area. The examination and approval shall be conducted jointly by the administrative authorities of the State Council and the Army.

The administrative departments in charge of surveying and mapping under the local people's governments at or above the county level shall be responsible for the unified supervision over the work of surveying and mapping within their own administrative areas.

In order to carry through the surveying and mapping business in China, the foreign organization or individual must establish jointly with a Chinese party either a Chinese-foreign equity joint venture in line with the Law of the People's Republic of China on Chinese-Foreign Equity Joint Ventures, or a Chinese-foreign contractual joint venture according to the Law of the People's Republic of China on Chinese-Foreign Contractual Joint Ventures.

However, as for the once-off surveying and mapping business with the purposes of developing science, culture and sport, there is no need to establish the abovementioned equity or contractual joint ventures as per the approval by the administrative authorities of the State Council as well as the Army, and such once-off surveying and mapping shall be conducted together with related Chinese departments.

The Measures impose seven main limitations on the abovementioned equity or contractual joint ventures, including earth surveying, aviation photography, oceanic surveying and relief map.

The Measures consist of twenty two articles in total, and the Measures also mention the detailed procedures for the examination and approval, the documents required to support the application, and the penalty methods.

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