



Corporate Income Tax Law and Practice in the People's Republic of China

By Fuli Cao

[Download now](#)

[Read Online](#) 

Corporate Income Tax Law and Practice in the People's Republic of China

By Fuli Cao

Corporate Income Tax Law and Practice in the People's Republic of China provides a comprehensive analysis of China's corporate income tax law. A new corporate income tax law came into effect on January 1, 2008. The new law unified the two corporate income tax systems that were applicable to domestic enterprises, foreign enterprises and foreign invested enterprises, respectively. A large portion of this book summarizes the new tax law, the implementation rules of the law, and the interpretation circulars issued by the Chinese tax authorities.

The mapping of sections of tax law, regulations, and circulars into the applicable areas of business transactions and operations is helpful to lawyers, accountants, and other professionals. Detailed citations allow readers to find the authorities at their original sources. Also included is some introductory and historical information for those who seek a general knowledge of China tax law.

One chapter is devoted to addressing major areas of tax treaties and agreements between China and other countries or regions. Tables summarizing the treaties with regards to permanent establishment, dividends, interest, royalties, and capital gains provide readers with a quick reference and an efficient means for comparative analysis. The issues of administration and enforcement of specific tax rules are discussed in various chapters. Separate chapters cover tax compliance and tax audit and appeals.

In addition, the book comments on various tax rules and offers a view of possible tax treatments in areas that have not been addressed or clearly addressed by the law, regulations and other authorities.

 [Download Corporate Income Tax Law and Practice in the Peopl ...pdf](#)

 [Read Online Corporate Income Tax Law and Practice in the Peo ...pdf](#)

Corporate Income Tax Law and Practice in the People's Republic of China

By Fuli Cao

Corporate Income Tax Law and Practice in the People's Republic of China By Fuli Cao

Corporate Income Tax Law and Practice in the People's Republic of China provides a comprehensive analysis of China's corporate income tax law. A new corporate income tax law came into effect on January 1, 2008. The new law unified the two corporate income tax systems that were applicable to domestic enterprises, foreign enterprises and foreign invested enterprises, respectively. A large portion of this book summarizes the new tax law, the implementation rules of the law, and the interpretation circulars issued by the Chinese tax authorities.

The mapping of sections of tax law, regulations, and circulars into the applicable areas of business transactions and operations is helpful to lawyers, accountants, and other professionals. Detailed citations allow readers to find the authorities at their original sources. Also included is some introductory and historical information for those who seek a general knowledge of China tax law.

One chapter is devoted to addressing major areas of tax treaties and agreements between China and other countries or regions. Tables summarizing the treaties with regards to permanent establishment, dividends, interest, royalties, and capital gains provide readers with a quick reference and an efficient means for comparative analysis. The issues of administration and enforcement of specific tax rules are discussed in various chapters. Separate chapters cover tax compliance and tax audit and appeals.

In addition, the book comments on various tax rules and offers a view of possible tax treatments in areas that have not been addressed or clearly addressed by the law, regulations and other authorities.

Corporate Income Tax Law and Practice in the People's Republic of China By Fuli Cao Bibliography

- Sales Rank: #5756200 in Books
- Published on: 2011-04-14
- Original language: English
- Number of items: 1
- Dimensions: 6.20" h x 1.50" w x 9.10" l, 3.75 pounds
- Binding: Paperback
- 526 pages

 [Download Corporate Income Tax Law and Practice in the Peopl ...pdf](#)

 [Read Online Corporate Income Tax Law and Practice in the Peo ...pdf](#)

Download and Read Free Online Corporate Income Tax Law and Practice in the People's Republic of China By Fuli Cao

Editorial Review

Review

"Fuli Cao, with his extensive international tax knowledge, witnessed the fast development of China and its tax systems. His book shares his wisdom by providing a clear interpretation and presentation of the ambiguous Chinese tax regulations."

--Yang Xue Lian (Forest)
Vice President, Siemens Ltd., China and Tax Director of Northeast Asia

"Leading China tax expert, Fuli Cao, has prepared a comprehensive, accessible guide to the taxation of corporations in China. He integrates administrative pronouncements and tax treaties with China's new Enterprise Income Tax law to create an indispensable handbook for anyone involved in China taxes."

--Professor Paul Gillis, Guanghua School of Management, Peking University

"This book will undoubtedly serve as a valuable first resource for tax practitioners grappling with the complexities of the PRC's income tax system."

--Lewis J. Greenwald, Boston, Massachusetts

About the Author

Fuli Cao of Jones Day, Beijing, China is involved with the tax and business aspects of international transactions between China and other countries including inbound and outbound China investments, mergers and acquisitions, reorganizations and restructuring, private equity, structured financings, and tax dispute resolution. Mr. Cao is a China chapter contributor to *Tax Law Client Strategies in Asia and New Zealand* and *BNA Tax Management Portfolio Corporate Bankruptcy* and a contributor to several other legal and tax publications. He is a speaker on China tax at various forums.

Users Review

From reader reviews:

Valerie Gray:

Here thing why this specific Corporate Income Tax Law and Practice in the People's Republic of China are different and reliable to be yours. First of all reading through a book is good nevertheless it depends in the content from it which is the content is as yummy as food or not. Corporate Income Tax Law and Practice in the People's Republic of China giving you information deeper and different ways, you can find any book out there but there is no book that similar with Corporate Income Tax Law and Practice in the People's Republic of China. It gives you thrill looking at journey, its open up your personal eyes about the thing that will happened in the world which is probably can be happened around you. You can easily bring everywhere like

in area, café, or even in your way home by train. Should you be having difficulties in bringing the published book maybe the form of Corporate Income Tax Law and Practice in the People's Republic of China in e-book can be your alternative.

Terri Root:

This Corporate Income Tax Law and Practice in the People's Republic of China is brand new way for you who has curiosity to look for some information given it relief your hunger info. Getting deeper you upon it getting knowledge more you know or you who still having little digest in reading this Corporate Income Tax Law and Practice in the People's Republic of China can be the light food for you because the information inside this particular book is easy to get simply by anyone. These books acquire itself in the form and that is reachable by anyone, yep I mean in the e-book type. People who think that in reserve form make them feel sleepy even dizzy this e-book is the answer. So you cannot find any in reading a e-book especially this one. You can find actually looking for. It should be here for you. So , don't miss it! Just read this e-book sort for your better life as well as knowledge.

Barbara Gunter:

Don't be worry for anyone who is afraid that this book will probably filled the space in your house, you might have it in e-book way, more simple and reachable. This kind of Corporate Income Tax Law and Practice in the People's Republic of China can give you a lot of good friends because by you looking at this one book you have thing that they don't and make anyone more like an interesting person. This kind of book can be one of a step for you to get success. This publication offer you information that possibly your friend doesn't learn, by knowing more than different make you to be great persons. So , why hesitate? Let me have Corporate Income Tax Law and Practice in the People's Republic of China.

Jose German:

Do you like reading a guide? Confuse to looking for your best book? Or your book was rare? Why so many question for the book? But any kind of people feel that they enjoy to get reading. Some people likes examining, not only science book but novel and Corporate Income Tax Law and Practice in the People's Republic of China or others sources were given know-how for you. After you know how the great a book, you feel desire to read more and more. Science publication was created for teacher or students especially. Those publications are helping them to bring their knowledge. In various other case, beside science reserve, any other book likes Corporate Income Tax Law and Practice in the People's Republic of China to make your spare time more colorful. Many types of book like here.

Download and Read Online Corporate Income Tax Law and Practice in the People's Republic of China By Fuli Cao

#J7YUZG6MNV1

Read Corporate Income Tax Law and Practice in the People's Republic of China By Fuli Cao for online ebook

Corporate Income Tax Law and Practice in the People's Republic of China By Fuli Cao Free PDF d0wnl0ad, audio books, books to read, good books to read, cheap books, good books, online books, books online, book reviews epub, read books online, books to read online, online library, greatbooks to read, PDF best books to read, top books to read Corporate Income Tax Law and Practice in the People's Republic of China By Fuli Cao books to read online.

Online Corporate Income Tax Law and Practice in the People's Republic of China By Fuli Cao ebook PDF download

Corporate Income Tax Law and Practice in the People's Republic of China By Fuli Cao Doc

Corporate Income Tax Law and Practice in the People's Republic of China By Fuli Cao MobiPocket

Corporate Income Tax Law and Practice in the People's Republic of China By Fuli Cao EPub

J7YUZG6MNV1: Corporate Income Tax Law and Practice in the People's Republic of China By Fuli Cao