



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

By Fuli Cao

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*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.

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

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#### **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.

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