



China Master Tax Guide 2012/13

10th Edition



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China Master Tax Guide 2012

John Abrahamson



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Australian Master Tax Guide 2012 CCH Australia Staff, 2012 *China Master Tax Guide 2008/09*, 2008

Chinese Tax Law and International Treaties Lorenzo Riccardi, 2013-05-30 The People s Republic of China s tax policies and international obligations are as multifaceted and dynamic as they are complex developing closely with the nation s rise to the world s fastest growing major economy Today after decades of reform and the entry into the World Trade Organization China has developed regulatory systems that enable it to provide stable administration including a tax structure China s main tax reform can be attributed to the enactment of the Enterprise Income Tax Law which came into effect on January 1 2008 Chinese tax regulations include direct taxes indirect taxes other taxes and custom duties and from a collection point of view China s tax administration adopts a very devolved system with revenue collected and shared between different levels of government in accordance with contracts between the different levels of the tax administration system With respect to international treaties China has established a network of bilateral tax treaties and regional free trade agreements This publication describes in detail China s complex tax system and policies as well as major bilateral treaties in which China has entered into using country by country analysis Lorenzo Riccardi is Tax Advisor and Certified Public Accountant specialized in international taxation He is based in Shanghai where he focuses on business and tax law assisting foreign investments in East Asia He is an auditor and an advisor for several corporate groups and he is partner and Head of Tax of the consulting firm GWA specializing in emerging markets

[Introduction to Chinese Fiscal System](#) Lorenzo Riccardi, 2018-03-19 This user friendly book aims to summarize the principal topics of Chinese Taxation and offers readers a

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