

Wordings

增值稅	Value Added Tax / VAT
企業所得稅	Enterprise Income Tax / EIT
個人所得稅	Individual Income Tax / IIT
消費稅	Consumption Tax / CT
國家稅務總局	State Administration of Taxation / SAT
財稅	Caishui
國稅法	Guoshuifa
國稅函	Guoshuihan
通知	Circular
公告	Announcement
避免雙重徵稅協定	Double Tax Treaty
稅收情報交換協定	Tax Information Exchange Agreement
多邊稅收征管互助公約	The Multilateral Convention on Mutual Administrative Assistance in Tax Matters
實施稅收協定相關措施以防止稅基侵蝕和利潤轉移的多邊公約	Multilateral Convention To Implement Tax Treaty Related Measures To Prevent Base Erosion And Profit Shifting
居民 (稅務)	(Tax) Resident
常設機構	Permanent Establishment
特許權費用	Royalty
財產收益	Capital Gain
無差別待遇	Non-Discrimination
信息交換	Exchange of Information