

## 税法常用英语词汇

1. value added tax 增值税
2. business tax 营业税
3. consumption tax 消费税
4. enterprise income tax 企业所得税
5. customs tax 关税
6. individual income tax 个人所得税
7. resource tax 资源税
8. urban and township land use tax 城镇土地使用税
9. city maintenance and construction tax 城市维护扩建税
10. farmland occupation tax 耕地占用税
11. land appreciation tax 土地增值税
12. stamp tax 印花税
13. vehicle acquisition tax 车辆购置税
14. deed tax 契税
15. fuel tax 燃油税
16. security transaction tax 证券交易税
17. social security tax 社会保障税
18. house property tax 房产税
19. slaughter tax 屠宰税
20. urban real estate tax 城市房地产税
21. inheritance tax 遗产税
22. banquet tax 筵席税
23. vehicle and vessel usage tax 车船使用税
24. vehicle and vessel license plate tax 车船使用牌照税
25. vessel tonnage tax 船舶吨税
26. agriculture tax 农业税
27. animal husbandry tax 牧业税
28. income tax on foreign enterprises and enterprises with foreign investment  
外商投资及外国企业所得税
29. fixed assets investment orientation regulation tax 固定资产投资方向调节税
30. State Administration for Taxation 国家税务总局
31. Local Taxation bureau 地方税务局
32. tax filing 纳税申报/汇算清缴
33. taxes payable 应交税金
34. the assessable period for tax payment 纳税期限
35. the timing of tax liability arising 纳税义务发生时间
36. consolidate reporting 合并申报
37. the local competent tax authority 当地主管税务机关
38. the outbound business activity 外出经营活动
39. Tax Inspection Report 纳税检查报告
40. tax avoidance 避税
41. tax evasion 逃税
42. tax base 税基

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43. refund after collection 先征后退
  44. withhold and remit tax 代扣代缴
  45. collect and remit tax 代收代缴
  46. income from authors remuneration 稿酬所得
  47. income from remuneration for personal service 劳务报酬所得
  48. income from lease of property 财产租赁所得
  49. income from transfer of property 财产转让所得
  50. contingent income 偶然所得
  51. resident 居民
  52. non-resident 非居民
  53. tax year 纳税年度
  54. temporary trips out of the country 临时离境
  55. flat rate 比例税率
  56. withholding income tax 预提税
  57. withholding at source 源泉扣缴
  58. State Treasury 国库
  59. tax preference 税收优惠
  60. the first profit-making year 第一个获利年度
  61. refund of the income tax paid on the reinvested amount 再投资退税
  62. export-oriented enterprise 出口型企业
  63. new and hi-tech enterprise 高新技术企业
  64. Special Economic Zone 经济特区
  65. Arm's length transaction 独立交易
  66. Tax incentives 税收优惠
  67. Non-deductible expenses 不可抵扣的费用
  68. temporary differences 暂时性差异
  69. non-taxable income 非应税收入