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17 August 2010

**BY EMIAL**

Dear Clients,

**RE: The People's Republic of China on Stamp Tax**

In light of the inefficiency in the assessment and collection of stamp duty by the local tax bureaus, the State Administration of Taxation has recently issued a notice to all the local tax bureaus aimed at strengthening the assessment and collection of stamp duty.

In accordance with the relevant laws and regulations of the People's Republic of China (PRC) in relation to the assessment and collection of stamp duty, stamp duty are assessed and charged on the following instruments or documents of title as transacted in the PRC:

- (1) Purchase and Sales contracts, the undertaking of processing, subcontracting of construction projects, leasing of properties, transportation of commodities, warehousing, loans and borrowings, property insurance, transfer of technologies, documents in the nature of a contract;
- (2) Instruments or documents for transfer of property rights;
- (3) Books of accounts;
- (4) Certificates of rights and licences and permits

In View of most of the local tax bureaus do not enforce stamp duty related laws and regulations into the right standard, supervising control remains in limited spectrum and in weak strength, we would like to remind you that it is the taxpayer's duty to pay tax in accordance with the laws, non-compliance of which shall be confined penalty to pay.

May we purpose you deliver all such stampable instruments/documents to us on a regular monthly or quarterly basis, then we could serve to arrange to have these instruments/documents stamped and/or stamp duty filed/reported on your behalf.

Pursuant to the reorganization of stamp duty collectible by the local Tax Bureaus on both the signed effective contracts and the unsigned existent contracts, the scope of stamp duty collections has been enlarged, in respect of which the Tax Authority has not yet announced clarified instructions, and therefore we can pay the stamp duty in accordance to the contracts furnished to us voluntarily by your company. In addition, although your company has not yet furnished the contracts, we in response to the previewing stringent tax investigation items by the Local Tax Bureaus shall then base on the figures recorded in the books of accounts for calculation and filing of stamp duty payable.

In view of such unascertained issues regarding the stamp duty, we cannot pledge total accuracy in the calculation and filing of such stamp duty, please be lenient to understand. However, we will review all stampable documents of your company from the very beginning and prepare a calculation of the stamp duty payable for your confirmation. Should you have any questions as to the reporting of stamp duty or to the amount of stamp duty payable arrived at, please contact us soonest!

Enclosures:

1. Interim Regulations of the People's Republic of China on Stamp Tax
2. Detailed Rules for Implementation of Provisional Regulations of the PRC on Stamp Tax
3. Stamp Tax Schedule of Tax Items and Tax Rates

Enclosures 1-

## **Interim Regulations of the People's Republic of China on Stamp Tax**

(Adopted by the Ninth Executive Meeting of the State Council on June 24, 1988 and promulgated by Decree No. 11 of the State Council of the People's Republic of China on August 6, 1988, and become effective as of October 1, 1988)

### **Article 1**

All units and individuals who execute or receive, within the territory of the People's Republic of China, documents in the categories specified in these Regulations shall be taxpayers subject to stamp tax (hereinafter referred to as "taxpayers"), and shall pay stamp tax in accordance with the provisions of these Regulations.

### **Article 2**

The following categories of documents shall be taxable documents:

- (1) contracts or documents in the nature of a contract with regard to: purchases and sales, the undertaking of processing, contracting for construction projects, property leasing, commodity transport, warehousing, loans, property insurance, technology;
- (2) documents for transfer of property rights;
- (3) business account books;
- (4) certificates evidencing rights or licences; and
- (5) other documents that are taxable as determined by the Ministry of Finance.

### **Article 3**

According to the nature of the taxable document, taxpayers shall calculate the amount of tax due on the basis of a flat tax rate or a fixed amount per document. Determination of the specific tax rate or amount of tax shall be made with reference to the Schedule of Tax Items and Tax Rates accompanying these Regulations. No stamp tax shall be due where the amount of tax payable does not exceed one jiao. Where the amount of tax payable is one jiao or more, an odd amount not exceeding five fen shall not be counted; where the odd amount is five fen or more, the tax shall be calculated as one jiao.

### **Article 4**

The following documents shall be exempt from stamp tax:

- (1) duplicates or copies of documents on which stamp tax has already been paid;
- (2) documents executed for the donation of property to the government, social welfare establishments or schools by the property owner;
- (3) other documents which are exempt from stamp tax with the approval of the Ministry of Finance.

### **Article 5**

Measures for the payment of stamp tax shall be implemented whereby taxpayers shall, in accordance with the provisions, calculate the amount of tax payable and purchase and affix at one time the full corresponding amount of tax stamps (hereinafter referred to as "stamping"). In order to simplify the stamping procedures where the amount of tax to be paid is relatively large or where frequent stamping is necessary, taxpayers may apply to the tax authorities to use a tax payment account instead of stamping, or a periodic payment method.

### **Article 6**

Tax stamps shall be affixed to taxable documents; taxpayers shall cancel each stamp along its border with a seal or a drawn line. Tax stamps that have already been affixed may not be reused.

### **Article 7**

Tax stamps shall be affixed to taxable documents at the time of execution or upon receipt.

**Article 8**

Where the same document is executed by two or more parties and each party holds a copy, each party shall be responsible for affixing on its own copy the full amount of tax stamps due.

**Article 9**

Where a document on which tax stamps have already been affixed is amended, resulting in an increase in the value thereof, additional tax stamps shall be affixed on the document in accordance with the amount of such increase.

**Article 10**

The tax authorities shall be responsible for the administration of the collection of stamp tax.

**Article 11**

The State Taxation Bureau shall supervise the printing of the tax stamps. The face value of tax stamps shall be denominated in Renminbi.

**Article 12**

Units issuing or processing taxable documents shall be responsible for the supervision of taxpayers in respect of the payment of stamp tax in accordance with the law.

**Article 13**

Where taxpayers are found to have engaged in any of the following, the tax authorities shall impose penalties in light of the seriousness of the case:

- (1) in the case of a failure to affix tax stamps, or to affix an insufficient amount of tax stamps, on taxable documents, the tax authorities may, in addition to ordering taxpayers to make up the tax stamps, impose a fine equal to twenty times or less the amount of tax stamps due;
- (2) in the case of a violation of the provisions of Paragraph 1 of Article 6 of these Regulations, the tax authorities may impose a fine equal to ten times or less the amount of the tax stamps that have not been cancelled by a seal or a drawn line; and
- (3) in the case of a violation of the provisions of Paragraph 2 of Article 6 of these Regulations, the tax authorities may impose a fine equal to thirty times or less the amount of the tax stamps that have been reused. In a case where tax stamps have been forged, the tax authorities shall submit the matter to the judicial authorities for investigation into criminal liability in accordance with the law.

**Article 14**

The collection and administration of stamp tax shall, in addition to the provisions of these Regulations, be administered in accordance with the pertinent provisions of the Interim Regulations of the People's Republic of China for Tax Administration.

**Article 15**

The Ministry of Finance shall be responsible for the interpretation of these Regulations, The rules for the implementation of these Regulations shall be formulated by the Ministry of Finance.

**Article 16**

These Regulations shall become effective as of October 1, 1988.

**Note:**

[\*1] According to the interpretation of Rules for the Implementation of the Interim Regulations of the People's Republic of China on Stamp Tax, promulgated by the Ministry of Finance on September 29, 1988, the Interim Regulations of the People's Republic of China on Stamp Tax shall also apply to Chinese-foreign Equity joint ventures. Chinese-foreign contractual joint ventures, foreign-capital enterprises, foreign companies, enterprises and other economic organizations as well as their resident offices in China.

Enclosures 2-

## **Detailed Rules for Implementation of Provisional Regulations of the PRC on Stamp Tax**

CAI FA ZI [255] 1988.9.29

### **Article 1**

These Detailed Rules were formulated according to stipulations in Article 15 of the "Provisional Regulations of the People's Republic of China on Stamp Tax" (hereinafter referred to simply as 'Regulations').

### **Article 2**

'Documents which are executed or received in the categories specified in these regulations and within the borders of the People's Republic of China' in Article 1 of the regulations refers to documents which have the force of law within the borders of China and receive the protection of Chinese law.

The above mentioned documents, whether they are executed within or outside the borders of China, are all subject to Stamp Tax according to regulations.

The 'units and individuals' in Article 1 of the regulations refers to the various types of domestic enterprises, public institutions 9 administrative organizations 9 social groups and the armed forces, as well as to Chinese-foreign equity joint ventures, Chinese-foreign contractual joint ventures, wholly foreign funded enterprises, foreign enterprises, foreign companies and enterprises and other economic organizations and u-nits and individuals in their offices in China.

All Chinese-foreign joint ventures, Chinese-foreign equity joint ventures, contractual joint venture, wholly foreign funded enterprises, foreign companies and enterprises and other economic organizations which pay Consolidated Industrial and Commercial Tax (CICT) may offset the full amount of their Stamp Duty payments against their CICT payments.

### **Article 3**

'Contracts for construction projects' in Article 2 of the Regulations refers to building project survey and design contracts and construction and installation contracts.

Construction and installation contracts include general contracting, sub-contracting and assignment contracting.

### **Article 4**

'Contracts' in Article 2 of the Regulations refers to contracts concluded in accordance with the "Economic Contract Law of the People's Republic of China", the "Foreign Economic Contract Law of the People's Republic of China" and other contracts related to contract law legislation.

'Documents of a contractual nature' refers to agreements, deeds, treaties, transaction documents, letters of confirmation and other similar types of documents which have the validity of a contract.

### **Article 5**

'Documents which transfer property rights' in Article 2 of the Regulations refers to documents including the transfer of property rights by units and individuals, through such means as purchase, sale, inheritance, gift, exchange or division.

### **Article 6**

'Business account books' in Article 2 of the Regulations refers to books of account in which a unit or individual records the financial and accounting details of its production and business activity.

### **Article 7**

'Books of accounts which record funds listed in the Table of Stamp Taxable Items and Tax Rates' refers to general ledgers recording the original value of fixed assets and internal working funds or

books of account set up specifically to record the original cost of fixed assets and internal working funds.

'Other account books' refers to books of account other than those mentioned above, including combined journals and ledgers and all types of detailed subsidiary ledgers.

#### **Article 8**

When account books which record investment according to the original value of fixed assets and internal working funds are stamped", and there is an increase in the total annual value of investment compared to that original stamped value, an additional tax corresponding to the increase in value shall be stamped on the document, according to regulations.

#### **Article 9**

Determination of 'internal working funds' in the Table of Stamp Taxable Items and Tax Rates shall be implemented according to regulations of the relevant financial accounting system.

#### **Article 10**

Stamp Tax shall only be payable on documents listed in the Table of Stamp Taxable Items and Tax Rates and other documents subject to Stamp Tax as prescribed by economic, financial and administrative departments.

#### **Article 11**

Exemption from Stamp Tax of 'copies or written transcripts of documents on which Stamp Tax has already been paid' in Article 4 of the Regulations refers to cases where Stamp Tax has already been paid on the official version of a document in accordance with regulations and any copies or written transcripts are then exempt from Stamp Tax if they do not create any rights or obligations involving others, but are retained only for reference purposes.

If a copy or written transcript of a document is regarded as having the same application as the official document, an additional Stamp Tax payment shall be levied.

#### **Article 12**

'Social welfare units' in Article 4 of the Regulations refers to social welfare units that care for orphans, the elderly, the injured and the disabled.

#### **Article 13**

In accordance with provisions of Item 3 of Article 4 of the Regulations, the following documents shall be exempt from Stamp Tax:

- A. agricultural by-product purchase contracts between State designated buying departments and village committees or individual peasants;
- B. non-interest bearing or discounted loan contracts;
- C. preferential loan contracts between foreign government or international financial organizations and the Chinese government or State financial organizations.

#### **Article 14**

'Tax stamps shall be affixed to taxable documents at the time the document is executed or when it is received' in Article 7 of the Regulations refers to tax stamps which are affixed on the signing of contracts, the establishment of written instruments, the initial use of account books or the receipt of certificates.

If a contract is signed outside China, Stamp Tax shall be paid when it is applied within China.

#### **Article 15**

'The interested parties' in Article 8 of the regulations refers to units and individuals with direct power, liability and relationship with the document, but does not include guarantors, witnesses or appraisers.

The person who concludes the contract in the Table of Stamp Taxable Items and Rates of Tax refers to the interested parties in the contract.

An interested party's agent has liability to act as an agent in paying tax.

#### **Article 16**

Documents which transfer production rights shall be stamped by the issuer of the documents. If the documents are not stamped or inadequately stamped, the person holding the documents is responsible for making up the shortage. All documents in the form of contracts to be signed, shall be stamped in full, on a share basis, by the various parties holding the contracts.

#### **Article 17**

Where different tax rates apply to the same document because two or more economic items are recorded therein, if the amounts are recorded separately, the amount of tax payable shall be calculated separately and after the amounts are added together, the total Stamp Tax due shall be paid. If the amounts are not recorded separately, Stamp Tax shall be calculated using the highest of the applicable tax rates.

#### **Article 18**

Where Stamp Tax on a taxable document is based on the ratio of funds, and the amount of funds is not indicated on the document, it may be calculated in accordance with the amount recorded within the document and the State's listed price. If there is no applicable State listed price, the amount of funds shall be calculated in accordance with the market price. The amount of Stamp Tax payable shall then be calculated according to the stipulated tax rate.

#### **Article 19**

Where funds recorded in a taxable document are in a foreign currency, the taxpayer shall calculate the amount of Stamp Tax payable by converting the foreign currency amount into Renmimbi, using the foreign exchange rate quoted by the State Administration of Exchange Control of the People's Republic of China, on the date of conclusion of the document.

#### **Article 20**

Tax stamps shall be canceled immediately after being affixed to a taxable document. If a taxpayer has a seal, tax stamps may be canceled by affixing the seal to the stamps. If a taxpayer does not have a seal, tax stamps may be canceled by drawing several horizontal lines through the stamps with a fountain pen (ball-point pen). The cancellation lines shall extend beyond the junction between an attached tax stamp and the document or the junction with other tax stamps.

#### **Article 21**

Where the amount of Stamp Tax payable on one document exceeds 500 yuan, an application shall be lodged with the local taxation authorities for a payment slip or payment settlement certificate to be attached to the document or the tax authorities may affix to the document a symbol indicating payment of Stamp Tax, thereby replacing the need to affix stamps.

#### **Article 22**

Where the same type of taxable documents makes frequent payment of Stamp Tax necessary, application may be made to the local taxation authorities to pay the collective total periodically.

The taxation authorities shall issue collective payment permits to units who calculate and prepare collective payment of their Stamp Tax. The limits on the amount and the payment time shall be determined by the local taxation authorities, but the time limit on payment shall not exceed one month.

#### **Article 23**

Where the Stamp Tax is paid periodically, the taxation authorities shall affix a collective payment stamp and serial numbers on the documents and, after being bound into a complete book and after tax stamps or payment slip attachments are canceled by stamping, the documents shall be retained for future reference.

**Article 24**

Where a taxpayer attached tax stamps to more than the value of the tax payment due, he may not apply for a refund or offset the excess amount against other payments.

**Article 25**

The taxpayer shall properly store taxable documents. For all documents which have a State regulated time period for retention, handle matters following regulations; other documents shall be stored for one year after their expiry date.

**Article 26**

Where a taxpayer is unable to decide whether or not a document is taxable, he shall take the document immediately to his local taxation authorities for appraisal.

Where a taxpayer disagrees with taxation authorities over the nature of a document the taxation authorities at the next higher level shall be requested to examine the document and make a decision.

**Article 27**

'Units issuing or handling taxable documents' in Article 12 of the Regulations refers to units who grant rights and licenses or units who handle appraisals and notarization of documents and other related matters.

**Article 28**

'Responsible for supervising the payment of Stamp Tax by taxpayers, according to law' in Article 12 of the Regulations refers to the requirement that units who issue or handle taxable documents shall supervise the following:

- A. whether or not a taxable document already has stamps attached ;
- B. whether or not a taxable document has sufficient tax stamps attached;
- C. whether or not the attached tax stamps have been canceled according to regulations.

Where a taxpayer does not perform the above, he shall affix stamps on site, under supervision.

**Article 29**

Tax stamps shall be denominated in Renminbi, and divided into nine denominations : one jiao, two jiao, five jiao, one yuan, two yuan, five yuan, ten yuan, fifty yuan and one hundred yuan.

**Article 30**

Where tax stamps are used as marketable securities, all local taxation authorities shall manage strictly in accordance with methods of management prescribed by the State Taxation Bureau; specific management methods shall be determined in other legislation.

**Article 31**

Units or individuals may be commissioned to sell tax stamps and taxation authorities shall pay those units or individuals a service fee of 5% of the commission sales. The source of funds for payment shall be the Stamp Tax collected.

**Article 32**

All units who sell tax stamps on commission shall first apply to their local taxation authorities for authorization and shall provide a guarantor if necessary. After examination and approval, the authorities shall sign a commission sales contract with the commission sales unit and issue them with a commission sales permit.

**Article 33**

Tax payments received by a commission sales unit from the sale of tax stamps must be deposited in a special account and submitted to the local taxation authorities within the stipulated time period, or must be paid directly into a bank with a completed special payment form. Failure to pay on schedule or use of the funds for other purposes is prohibited.

**Article 34**

If there is a loss incurred in the sale of tax stamps or in the amount deposited, the commission sales unit is responsible for compensation.

**Article 35**

Unless the contract stipulated otherwise, a commission sales unit shall not authorize another unit to sell tax stamps nor transfer tax stamps to other areas to sell.

**Article 36**

Taxation authorities shall regularly provide guidance, inspect and supervise the commission selling of tax stamps by commission sales units. A commission sales unit shall provide details of its tax stamp sales; refusal to do so is prohibited.

**Article 37**

Tax stamp inspections shall be carried out by taxation authorities. When carrying out an inspection, the taxation authorities shall produce their tax inspection permit; taxpayers are prohibited from making any excuse to refuse inspection.

**Article 38**

On finding documents which violate the provisions of the Regulations, taxation officials shall handle the matter in accordance with relevant regulations. If it is necessary to remove documents, a receipt shall be issued to the party under inspection.

**Article 39**

Where a taxpayer violates the provisions of Article 22 of these Rules by failing to pay or by paying an insufficient amount of Stamp Tax within the payment period determined by the taxation authorities, the taxation authorities shall impose a late payment fine of 5% per diem from the first day in arrears, as well as ordering the payment of tax due within a prescribed period.

**Article 40**

Where a taxpayer violated Article 23 of these Rules, a maximum fine of 5000 yuan shall be imposed, depending on circumstances. In a serious case, a unit's collective license permit shall be canceled.

**Article 41**

Where a taxpayer violates Article 25 of these Rules, a maximum fine of 5000 yuan shall be imposed, depending on circumstances.

**Article 42**

Where a commission sales unit violates Article 33, 35 or 36 of these Rules, a warning shall be issued or the unit's status as a commission sales unit shall be canceled, depending on the seriousness of the case.

**Article 43**

Where a taxpayer fails to affix stamps according to regulations or evades tax, any unit or individual has the right to expose the matter and inform the relevant authorities. If taxation authorities' investigations substantiate such a report, the informant may receive a reward according to regulations, and confidentiality is guaranteed.

**Article 44**

The interpretation of these Regulations is the responsibility of the State Administration of Taxation.

**Article 45**

These Detailed Rules come into effect at the same time as the Regulations.



## Enclosure 3 –

People's Republic of China 中華人民共和國  
Stamp Tax Schedule of Tax Items and Tax Rates 印花稅稅目稅率表

序号 No.	税目 Tax Item	范围 Scope	税率 Tax Rate	纳税义务人 Tax Payer	说明 Remarks
1	購銷合同 Purchases and sales contract	包括供應、預購、採購、購銷結合及協作、調劑、補償、易貨等合同 Including contract for supply, advanced sales, institutional purchases, combined purchase and cooperative ,manufacturing, assembly compensation trade, barter, and so on.	按購銷金額萬分之三貼花 Stamping as 0.03% of the value of the purchases	立合同人 Parties to the contract	
2	加工承攬合同 Processing contracts	包括加工、定作、修繕、修理、印刷、廣告、測繪、測試等合同 Including contract for processing, special orders, repair and renovation, overhaul, printing, advertising, surveying,, testing and so on.	按加工或承攬收入萬分之五貼花 Stamping as 0.05% of the income from processing or contract.	立合同人 Parties to the contract	
3	建設工程勘察設計合同 Survey and design contracts for engineering and construction projects	包括勘察、設計合同 Including contract for survey and design	按收取費用萬分之五貼花 Stamping as 0.05% of receipts	立合同人 Parties to the contract	
4	建築安裝工程承包合同 Construction and installation project contracts	包括建築、安裝工程承包合同 Including contract for construction and installation undertaking.	按承包金額萬分之三貼花 Stamping as 0.03% of contracted amount	立合同人 Parties to the contract	
5	財產租賃合同 Property leasing contracts	包括租賃房屋、船舶、飛機、機動車輛、機械、器具、設備等 Including contract for leasing amounts of buildings, vessels, aircraft, motor vehicles, machinery, appliances and such equipment	按租賃金額千分之一貼花。稅額不足一元的按一元貼花 Stamping as 0.1% of the lease contract, less than one yuan to be stamped as one yuan	立合同人 Parties to the contract	
6	貨物運輸合同 Goods transportation contracts	包括民用航空、鐵路運輸、海上運輸、內河運輸、公路運輸和聯運合同 Including contract for civil aviation, railway transportation, maritime fees, transportation, inland waterways, overland and through transportation	按運輸費用萬分之五貼花 Stamping as 0.05% of the transportation	立合同人 Parties to the contract	單據作為合同使用的，按合同貼花 Where the documents are used as contracts, shall be made to the documents as in the case of contracts
7	倉儲保管合同 Warehousing and safekeeping contracts	包括倉儲、保管合同 Including contract for warehousing and safekeeping	按倉儲保管費用千分之一貼花 Stamping as 0.1% of warehousing and safekeeping fees	立合同人 Parties to the contract	倉單或棧單作為合同使用的，按合同貼花 Where warehousing or safekeeping receipts are used as contracts, stamping shall be made to the documents as in the case of contracts
8	借款合同 Contracts for loan	銀行及其他金融組織和借款人（不包括銀行同業拆借）所簽訂的借款合同 Including contract for entered by banks and other financial organizations and borrowers except interbank loan agreements	按借款金額萬分之零點五貼花 Stamping as 0.005% of the loan amount	立合同人 Parties to the contract	單據作為合同使用的，按合同貼花 If documents are used as contracts, stamping shall be made to the documents as in the case of contracts
9	財產保險合同 Property insurance contracts	包括財產、責任、保證、信用等保險合同 Including insurance contracts for property, bonding, guarantee, surety and credit undertakings and so on	按投保金額千分之一貼花 stamping as 0.1% of the amount insured	立合同人 Parties to the contract	單據作為合同使用的，按合同貼花 If documents are used as contracts, stamping shall be made to the documents as in the case of contracts
10	技術合同 Technology contracts	包括技術開發、轉讓、諮詢、服務等合同 Including contracts for technology development and transfer, consulting, service, and so on	按所載金額萬分之三貼花 stamping as 0.03% of the indicated amount	立合同人 Parties to the contract	
11	產權轉移書據 Property transfer documents	包括財產所有權和版權、商標專用權、專利權、專有技術使用權等轉移書據 Including transfer documents for property ownership and copyrights, trademark rights, patents, the right to the use of proprietary technology and so on	按所載金額萬分之五貼花 Stamping as 0.05% the amount indicated	立據人 Parties executing the document(s)	
12	營業帳簿 生產經營用帳冊 Business accounting documents	記載資金的帳簿 Account books used for production and business operations	按固定資產原值與自有流動資金總額萬分之五貼花。其他帳簿按件貼花五元 Account books for recording funds: 0.05 of the total amount of the original value of fixed assets and self owned working capital; other account books:5yuan for each	立帳簿人 Business accounting entities	
13	權利、許可證照 Certificates and licences	包括政府部門發給的房屋產權證、工商營業執照、商標註冊證、專利證、土地使用證 Including certificates of title for buildings, business licences for industry and commerce, certificates for registration of trade-marks, certificates of patents, and land use certificates.	按件貼花五元 5yuan per document	領受人 Receiver(s) of the document(s)	

注：納稅義務發生時間 Note: Taxpayers are liable to tax at the time that:-

1. 帳簿起用時 the company/RO commenced to use the books of accounts
2. 合同（協定）簽訂時 the conclusion/signing of contracts/agreements
3. 證照領受時 the company/RO collects its certificates
4. 資本註冊時或增加時 the company increase or decrease its registered capital