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城市维护建设税和教育费概要**Calculation of Urban Maintenance and Construction Tax and Educational Surcharge**

序号 No.	项目 Item	税种 Tax Item	
		城市维护建设税 City Construction and Maintenance Tax	教育费附加 Educational Surcharge
1	计税依据 Basis of Computation	以纳税人实际缴纳的流转税额（增值税、消费税和营业税）为计税依据征收的税种，纳税环节确定在纳税人缴纳的增值税、消费税、营业税的环节上，从商品生产到消费流转过程中只要发生增值税、消费税、营业税的当中一种税的纳税行为，就要以这种税为依据计算缴纳税城建税和教育费附加。 The computation of Urban Maintenance and Construction Tax and Educational Surcharge shall be based on the amount of Value Added Tax, Consumption Tax and Business Tax actually paid by taxpayers, and the tax shall be paid together with the payment of Value Added Tax, Consumption Tax and Business Tax.	
2	纳税期限 Tax Due	纳税人申报缴纳增值税、消费税、营业税的同时进行申报和缴纳。 The taxes shall be paid together with the payment of Value Added Tax, Consumption Tax and Business Tax.	
3	计算公式 Calculation Formulate	应纳税额=实际缴纳三税税额（增值税+消费税+营业税）×适用税率 Tax Payable = (Value Added Tax + Consumption Tax + Business Tax) x Applicable Tax Rate	
4	税率 Tax Rates	按纳税人所在地不同分为市区 7%，县城和镇 5%，乡村 1% • In city areas, the rate is 7%, • In county and township areas, the rate is 5%, • In other areas, the rate is 1%.	3%