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城市維護建設稅和教育費概要

Calculation of Urban Maintenance and Construction Tax and Educational Surcharge

序号 No.	項目 Item	稅種 Tax Item	
		城市維護建設稅 City Construction and Maintenance Tax	教育費附加 Educational Surcharge
1	計稅依據 Basis of Computation	<p>以納稅人實際繳納的流轉稅額（增值稅、消費稅和營業稅）為計稅依據徵收的稅種，納稅環節確定在納稅人繳納的增值稅、消費稅、營業稅的環節上，從商品生產到消費流轉過程中只要發生增值稅、消費稅、營業稅的當中一種稅的納稅行為，就要以這種稅為依據計算繳納稅城建稅和教育費附加。</p> <p>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.</p>	
2	納稅期限 Tax Due	<p>納費人申報繳納增值稅、消費稅、營業稅的同時進行申報和繳納。</p> <p>The taxes shall be paid together with the payment of Value Added Tax, Consumption Tax and Business Tax.</p>	
3	計算公式 Calculation Formulate	<p>應納稅額=實際繳納三稅稅額（增值稅+消費稅+營業稅）×適用稅率</p> <p>Tax Payable = (Value Added Tax + Consumption Tax + Business Tax) x Applicable Tax Rate</p>	
4	稅率 Tax Rates	<p>按納稅人所在地不同分為市區 7%，縣城和鎮 5%，鄉村 1%</p> <ul style="list-style-type: none"> • In city areas, the rate is 7%, • In county and township areas, the rate is 5%, • In other areas, the rate is 1%. 	3%