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外資企業/外國企業的城市維護建設稅和教育費调整前后对照表

Comparison of Urban Maintenance and Construction Tax and Educational Surcharge Applicable to Foreign Enterprises and Foreign Funded Enterprises before and after the Introduction

序号 No.	地区 City	调整前的税率 Before		调整后的税率 After	
		城建税 City Construction and Maintenance Tax	教育费附加 Educational Surcharge	城建税 City Construction and Maintenance Tax	教育费附加 Educational Surcharge
1	北京 Beijing	無 Nil	無 Nil	7%	3%
2	大連 Dalian	無 Nil	無 Nil	7%	3%+地方教育费附加 1% 3% + Local Educational Surcharge taxed at 1%
3	上海 Shanghai	無 Nil	無 Nil	7%	3%
4	杭州 Hangzhou	無 Nil	外資企業、代表處：地方教育費附加 2% Local Educational Surcharge taxed at 2%	7%	3%+地方教育費附加 2% 3% + Local Educational Surcharge taxed at 2%
5	廣州 Guangzhou	無 Nil	無 Nil	附注 Note 1	3%
6	深圳 Shenzhen	外資公司城建税 1% Foreign Funded Enterprises taxed at 1%	無 Nil	7%	3%
7	珠海 Zhuhai	無 Nil	無 Nil	7%	3%
8	東莞 Dongguan	無 Nil	無 Nil	附注 Note 2	3%

Note 1: 白雲區、天河區、越秀區、海珠區、黃埔區、荔灣區、蘿崗區 7%；番禺區、花都區、南沙區、增城市和從化市根據注冊地址向當地稅局查詢實際稅率
Enterprises registered in districts of Baiyun, Tianhe, Yuexiu, Haizhu, Huangpu, Liwan, Luogang are taxed at 7%; Enterprises registered in the county and township areas are taxed at 5%. As to the actual tax rates in

Panyu, Huadu, Nansha district, Zengcheng and Conghua City, it could only be checked with the local tax authority based on the actual registered address of the company.

Note 2: 南城区、莞城区、东城区、万江区 7%，其他城鎮 5%
Enterprises registered in districts of Guancheng, Dongcheng, Nancheng and Wanjiang are taxed at 7%; Enterprises registered in the county and township areas are taxed at 5%.

Note 3: 上述調整後的稅率為預計規定，以當地發出最新通知或實際征收標准為准
The rates listed in the column under the heading “after” are estimations only and subject to the final notices issued by the local government.