

KAIZENTRUST CAN ONLY BE EARNED
HONGKONG SHENZHEN SHANGHAI BEIJING SINGAPORE TAIWANwww.bycpa.com**KAIZEN CERTIFIED PUBLIC ACCOUNTANTS LIMITED**
ROOM 2101-2103, FUTURA PLAZA, 111 HOW MING STREET
KWUN TONG, HONG KONG
TEL: +852 23411444
FAX: +852 23411414
EMAIL: INFO@BYCPA.COM**Shenzhen Office, China**
Room 2508, Shenhua Comm.
Bldg., 2018 Jiabin Road,
Luohu District, Shenzhen
Tel: +86 755 8268 4480
Fax: +86 755 8268 4481**Shanghai Office, China**
Room 1022, Yunsun Tower
2025 Zhongshan Road West
Xuhui District, Shanghai
Tel: +86 21 6439 4114
Fax: +86 21 6439 4414**Beijing Office, China**
Room 402, Beijing Aerospace
Building, 30 Haidian South Road
Zhongguancun, Beijing
Tel : +86 10 6874 8420
Tel : +86 10 6874 8421**Singapore Office**
9 Penang Road
#07-15 Park Mall
Singapore 238459
Tel: (+65) 6883 1061
Fax: (+65) 6883 1024**Taiwan Office**
10/F., No. 143 Keelung
Road, Sec. 1, Taipei,
Taiwan
Tel: +886 2 2747 8353
Fax: +886 2 2747 8373

Notice of the State Council on Extending the Urban Maintenance and Construction Tax and Educational Surcharges from Chinese to Foreign-funded Enterprises and Citizens

(No.35 [2010] of the State Council)
Promulgation date: October 18, 2010
Effective date: December 1, 2010

The people's governments of all provinces, autonomous regions and municipalities directly under the Central Government, all ministries and commissions of the State Council and all institutions directly under the State Council:

To further unify the tax system and ensure fair taxation, and create an external environment of fair competition, in accordance with the Decision of the Standing Committee of the National People's Congress on the Application of Interim Regulations on Taxes such as Value Added Tax, Consumption Tax and Business Tax to Foreign-funded Enterprises and Foreign Enterprises, which was adopted at the 5th Session of the Standing Committee of the 8th National People's Congress, the State Council decided to extend the Urban Maintenance and Construction Tax and Educational Surcharge from Chinese to foreign-funded enterprises and citizens, and you are hereby notified of the relevant matters as follows:

From December 1, 2010, the Provisional Regulation of the People's Republic of China on Urban Maintenance and Construction Tax promulgated by the State Council in 1985 and the Provisional Regulation on the Collection of Educational Surcharges promulgated by the State Council in 1986 shall apply to foreign-funded enterprises, foreign enterprises and individuals of foreign nationalities. And the relevant laws, regulations, rules and policies on urban maintenance and construction tax and Educational surcharges promulgated by the State Council and the competent financial and taxation departments of the State Council from 1985 and 1986 shall also apply to foreign-funded enterprises, foreign enterprises and individuals of foreign nationalities.

Any regulation which is in contravention with this Notice should be repealed simultaneously.