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Provisional Regulations of the People's Republic of China on Urban Maintenance and Construction Tax

GUO FA [19] February 8, 1985

Effective: January 1, 1985

Article 1 These Regulations are formulated in order to strengthen urban maintenance and construction and expand and stabilize the source of funds for urban maintenance and construction.

Article 2 All units and individuals who are taxpayers of Product Tax, Value Added Tax, and/or Business Tax shall be Urban Maintenance and Construction Tax payers (hereinafter called Taxpayers) and shall pay Urban Maintenance and Construction Tax according to these Regulations.

Article 3 The computation of Urban Maintenance and Construction Tax shall be based on the amount of Product Tax, Value Added Tax and/or Business Tax actually paid by taxpayers, and the tax shall be paid together with the payment of Product Tax, Value Added Tax and/or Business Tax.

Article 4 The rates for Urban Maintenance and Construction Tax are as follows:

For taxpayers located in urban areas, the rate is 7%

For taxpayers located in counties or townships, the rate is 5%;

For taxpayers located in areas other than urban area, counties and townships, the rate is 1%.

Article 5 The collection, administration, tax payment stage, prize and penalties related to Urban Maintenance and Construction Tax shall be determined in reference to relevant provisions on Product Tax, Value Added Tax and Business Tax.

Article 6 Urban Maintenance and Construction Tax revenue shall be exclusively used for maintenance and construction of public benefits and public utilities. The details shall be determined by local governments.

Article 7 Tax paid according to Item 3 of Article 4 of these Regulations shall be used for maintenance and construction of townships and villages

Article 8 Once Urban Maintenance and Construction Tax is levied, all districts and departments are prohibited from apportioning any further burdens of funds and materials to taxpayers. In case of any apportioning, Taxpayers have the right to refuse.

Article 9 Governments of provinces, autonomous regions and municipalities directly under the Central Government shall formulate the rules for implementation of these Regulations in accordance with these Regulations, and submit them to Ministry of Finance for records.

Article 10 These Regulations shall come into effect as of 1985.