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China individual income tax law revised
[03th Jan. 2008 Issues 1]

People's Republic of China presidential order
(ten session of 85th)

"Standing Committee of the National People's Congress about Revision Decision" passed by the People's Republic of China tenth Standing Committee of the National People's Congress 31st conference in December 29, 2007, presently gives the announcement, becomes effective from March 1, 2008.

President of PRC Hu Jintao
December 29, 2007

The Standing Committee of the National People's Congress about revises
"the People's Republic of China individual income tax law" decision

The tenth Standing Committee of the National People's Congress 31st conference passes on December 29, 2007

The tenth Standing Committee of the National People's Congress 31st conference decided that makes the following revision to "the People's Republic of China Individual income Tax law":

Article 6 ,Clause 1, Item 1 : For incomes of wages and salaries, the taxable income amount shall be the remainder after deducting 2000 yuan from the monthly income. Meanwhile , regarding "personal income tax rate table one" the annotation makes the corresponding revision.

	Monthly Income Taxable	Tax Rates(%)
1	The section less than 500	5
2	The section from 500 plus to 2,000	10
3	The section from 2,000 plus to 5,000	15
4	The section from 5,000 plus to 20,000	20
5	The section from 20,000 plus to 40,000	25



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6	The section from 40,000 plus to 60,000	30
7	The section from 60,000 plus to 80,000	35
8	The section from 80,000 plus to 100,000	40
9	The section exceeding 100,000	45

Ps: According to Article 6, the taxable income shall be the remainder after deducting 2000 yuan from the monthly income. For wages and salaries derived from overseas, and income derived by foreign expatriates, overseas Chinese, and Hong Kong, Macao, Taiwan compatriots, a standard deduction of additional expenses of RMB 3,200 shall be applied each month.

This decision becomes effective from March 1, 2008.

"People's Republic of China Individual income Tax law" acts according to this decision to make the corresponding revision, announces.

中华人民共和国主席令（十届第85号）

《全国人民代表大会常务委员会关于修改〈中华人民共和国个人所得税法〉的决定》已由中华人民共和国第十届全国人民代表大会常务委员会第三十一次会议于2007年12月29日通过，现予公布，自2008年3月1日起施行。

中华人民共和国主席 胡锦涛
2007年12月29日

全国人民代表大会常务委员会关于修改《中华人民共和国个人所得税法》的决定

（2007年12月29日第十届全国人民代表大会常务委员会第三十一次会议通过）

第十届全国人民代表大会常务委员会第三十一次会议决定对《中华人民共和国个人所得税法》作如下修改：

第六条第一款第一项修改为：“工资、薪金所得，以每月收入额减除费用二千元后的余额，为应纳税所得额。”同时，对“个人所得税税率表一”的附注作相应修改。

级数	全月应纳税所得额 (RMB)	税率%
1	不超过500元的	5
2	超过500元至2000元的部分	10
3	超过2000元至5000元的部分	15

4	超过5000元至20000元的部分	20
5	超过20000元至40000元的部分	25
6	超过40000元至60000元的部分	30
7	超过60000元至80000元的部分	35
8	超过80000元至100000元的部分	40
9	超过100000元的部分	45

(注：本表所称全月应纳税所得额是指依照本法第六条的规定，以每月收入额减除费用二千元后的余额或者减除附加减除费用后的余额。来源于境外的所得以及外籍人员、华侨和香港、澳门、台湾同胞在中国境内的所得每月还可附加减除费用3200元)

本决定自2008年3月1日起施行。

《中华人民共和国个人所得税法》根据本决定作相应修改，重新公布。

"Providing an alternative in China"

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