



统一企业所得税制度：以制度创新推动和谐社会的构建

(国家税务总局,北京 100037)

The Unification of Chinese Corporate Income Tax Law:An Institutional Innovation in Constructing a Harmonious Society

(State Administration of Taxation,Peking 100037,China)

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摘要 新税法集聚了内外资税法并列运行多年积累的征管经验,以科学发展观和构建和谐社会建设为基调,既体现了时代的要求,又体现了历史的延续性,既提升了税制的法律层次,又深化了税法的科学内涵,是一部科学规范、与国际税法接轨的重要法律,对推进中国社会主义市场经济建设,促进改革开放和社会主义和谐社会的建立都具有深远的意义。

关键词: 统一企业所得税法 公平竞争 制度创新 吸引外资

Abstract: The Chinese Corporate Income Tax Law (CCITL) was enacted on the 5th session of the 10th Chinese National People's Congress, March 16, 2007, and was promulgated by the No.63 order signed by Chairman Hu Jintao and will come into force on Jan.1, 2008. Since the early days of the 1994 Chinese Tax System Reform to now, the process of the unification of Chinese corporate income tax laws has lasted thirteen years, which is rare in Chinese law-making history. CCITL, with eight chapters and sixty articles directed by the scientific development philosophy and the strategy of constructing harmonious society, absorbed much experience from the running process of Chinese corporate income tax laws. CCITL not only meets the demand of age, but shows some extension of history. CCITL advances the legislation level, and deepens the scientific substance of taxation law as well. As an important law connecting international traditions, CCITL will have a far-reaching influence on accelerating the construction of socialist market economy, on the open and reform policy, and on establishing a socialist harmonious society.

Key words: the unification of Chinese corporate income tax laws fair competition institutional innovation foreign investment intake

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