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Research on the Structure of China' s Enterprise Income Tax Law System

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ABSTRACT

The PRC enterprise income tax law was enacted on January 1, 2008, with accordance to which the enterprise income tax law system has been changing. It took a long time to promulgate the law just as it takes and will take certain period to integrate the system from the constitutional law to tax polices. The lack of taxing power under constitutional law, the silence of a basic tax law, and the arbitrary of tax policy issuance lead to an unstable structure of enterprise income tax law system. Lawmakers shall announce the taxing power under the constitutional law, form a general tax law, and take time to screen tax policies to improve the system.

KEYWORDS

Enterprise, Income Tax Law, Restructure, Comparison

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