



SAT Regulated the Collection of Stamp Tax on Vouchers of Enterprise Groups

Chinese version Stamp tax shall be collected in line with law on vouchers which are voluntarily signed among entities with equal legal status within the enterprise groups, and which specify the purchase and sales relationship of both parties, are used as the evidence for goods supply and settlement and are provided with the property of contracts.

The Circular on Issues Concerning the Collection of Stamp Tax on the Relevant Vouchers Used within the Enterprise Groups (Circular), released by China's State Administration of Taxation (SAT) on January 5, 2009, stamp tax shall not be levied on vouchers which are used for implementing plans within the enterprise groups and are without the property of contracts.

(Source: State Administration of Taxation)

Close