

深圳辦事處

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外資企業/外國企業的城市維護建設稅和教育費調整前后對照表

**Comparison of Urban Maintenance and Construction Tax and Educational Surcharge
Applicable to Foreign Enterprises and Foreign Funded Enterprises before and after the
Introduction**

序号 No.	地区 City	调整前的税率 Before		调整后的税率 After	
		城建稅 City Construction and Maintenance Tax	教育費附加 Educational Surcharge	城建稅 City Construction and Maintenance Tax	教育費附加 Educational Surcharge
1	北京 Beijing	無 Nil	無 Nil	7%	3%
2	大連 Dalian	無 Nil	無 Nil	7%	3%+地方教育費附加 1% 3% + Local Educational Surcharge taxed at 1%
3	上海 Shanghai	無 Nil	無 Nil	7%	3%
4	杭州 Hangzhou	無 Nil	外資企業、代表處: 地方教育費附加 2% Local Educational Surcharge taxed at 2%	7%	3%+地方教育費附加 2% 3% + Local Educational Surcharge taxed at 2%
5	廣州 Guangzhou	無 Nil	無 Nil	附注 Note 1	3%
6	深圳 Shenzhen	外資公司城建稅 1% Foreign Funded Enterprises taxed at 1%	無 Nil	7%	3%
7	珠海 Zhuhai	無 Nil	無 Nil	7%	3%
8	東莞 Dongguan	無 Nil	無 Nil	附注 Note 2	3%

Note 1: 白雲區、天河區、越秀區、海珠區、黃埔區、荔灣區、蘿崗區 7%；番禺區、花都區、南沙區、增城市和從化市根據註冊地址向當地稅局查詢實際稅率

Enterprises registered in districts of Baiyun, Tianhe, Yuexiu, Haizhu, Huangpu, Liwan, Luogang are taxed at 7%; Enterprises registered in the county and township areas are taxed at 5%. As to the actual tax rates in

外資企業/外國企業的城市維護建設稅和教育費調整前后对照表

Panyu, Huadu, Nansha district, Zengcheng and Conghua City, it could only be checked with the local tax authority based on the actual registered address of the company.

Note 2: 南城区、莞城区、东城区、万江区 7%，其他城鎮 5%

Enterprises registered in districts of Guancheng, Dongcheng, Nancheng and Wanjiang are taxed at 7%;

Enterprises registered in the county and township areas are taxed at 5%.

Note 3: 上述調整後的稅率為預計規定，以當地發出最新通知或實際征收標準為準

The rates listed in the column under the heading “after” are estimations only and subject to the final notices issued by the local government.

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外资企业/外国企业的城市维护建设税和教育费调整前后对照表

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Note 1: 白云区、天河区、越秀区、海珠区、黄埔区、荔湾区、萝岗区 7%；番禺区、花都区、南沙区、增城市和从化市根据注册地址向当地税局查询实际税率

Enterprises registered in districts of Baiyun, Tianhe, Yuexiu, Haizhu, Huangpu, Liwan, Luogang are taxed at 7%; Enterprises registered in the county and township areas are taxed at 5%. As to the actual tax rates in Panyu, Huadu, Nansha district, Zengcheng and Conghua City, it could only be checked with the local tax authority based on the actual registered address of the company.

外资企业/外国企业的城市维护建设税和教育费调整前后对照表

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Note 3: 上述调整后的税率为预计规定，以当地发出最新通知或实际征收标准为准

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issued by the local government.