

Table of Contents

	Page
About Wolters Kluwer Hong Kong Limited	iii
About the Authors	v
Abbreviations	ix
1 China Tax in Brief	1
2 Individual Income Tax	53
3 Enterprise Income Tax	219
4 Value-Added Tax	471
5 Business Tax	615
6 Consumption Tax	683
7 Tax Incentives • Special Zones	791
8 Tax Treaties	905
9 Tax Planning	1145
10 Other Taxes	1217
11 Customs • Imports • Exports	1305
Legislation Finding List	1549
Index	1619

**Volume 1 ends at page 790,
and Volume 2 starts from Chapter 7 at page 791**