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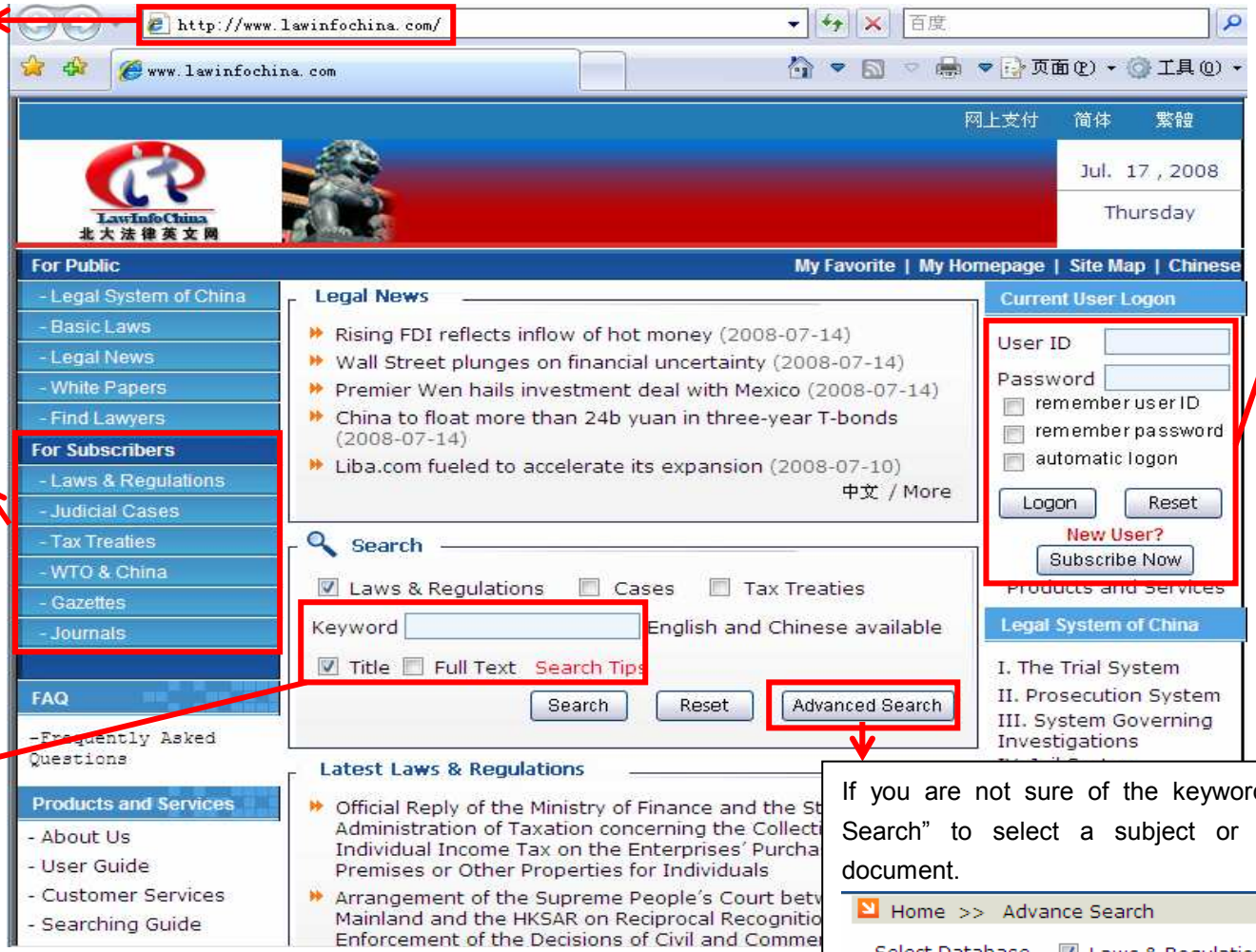

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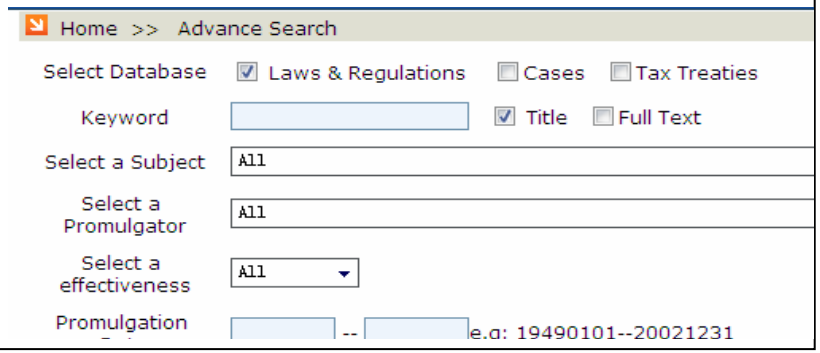

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【Statute Title】 **Law of the People's Republic of China on Individual Income Tax** [Effective]

【法规标题】 **中华人民共和国个人所得税法(2007第二次修正)** [现行有效]

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Promulgation date:	12-29-2007	发布日期：	2007-12-29
Effective date:	09-10-1980	生效日期：	1980-09-10
Department:	Standing Committee of the National People's Congress	发布部门：	全国人大常委会
Subject:	New Taxation	类　别：	新颁税收

Law of the People's Republic of China on Individual Income Tax

(Adopted by the Third Session of the Fifth National People's Congress on September 10, 1980; amended for the first time in accordance with the Decision of the Fourth Session of the Standing Committee of the Eighth National People's Congress Concerning Amendment to the Law of the People's Republic of China on Individual Income Tax on October 31, 1993; and amended for the second time in accordance with the Decision of the 11th Session of the Standing Committee of the Ninth National People's Congress Concerning Amendment to the Law of the People's Republic of China on Individual Income Tax on August 30, 1999; amended for the third time in accordance with the Decision of the 18th Session of the Standing Committee of the Tenth National People's Congress on Amending the Law of the People's Republic of China on Individual Income Tax on October 27, 2005 ; amended for the fourth time in accordance with the Decision of the 28th Session of the Standing Committee of the Tenth National People's Congress on

中华人民共和国个人所得税法

（1980年9月10日第五届全国人民代表大会第三次会议通过　根据1993年10月31日第八届全国人民代表大会常务委员会第四次会议《关于修改（中华人民共和国个人所得税法）的决定》第一次修正　根据1999年8月30日第九届全国人民代表大会常务委员会第十一次会议《关于修改（中华人民共和国个人所得税法）的决定》第二次修正　根据2005年10月27日第十届全国人民代表大会常务委员会第十八次会议《关于修改（中华人民共和国个人所得税法）的决定》第三次修正　根据2007年6月29日第十届全国人民代表大会常务委员会第二十

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ndividual income taxes on bank deposit reduced rate as well as the specific State Council.

第十二条　对储蓄存款利息所得开征、减征、停征个人所得税及其具体办法，由国务院规定。

ction shall be governed by the the Administration of Tax Collection.

第十三条　个人所得税的征收管理，依照《中华人民共和国税收征收管理法》的规定执行。

ons of this Law, formulate the

promulgation.

法宝之窗

*注：本篇法规已被《全国人民代表大会常务委员会关于修改<中华人民共和国税收征收管理法>的决定》（发布日期：1995年2月28日　实施日期：1995年2月28日）修改

中华人民共和国税收征收管理法

（1992年9月4日全国人大通过，主席令第60号发布）

（相关资料: 法律7篇 行政法规23篇 部门规章421篇 司法解释1篇 地方法规1463篇 案例1篇 裁判文书37篇 相关论文37篇）

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Law of the People's Republic of China on Individual Income Tax

Promulgation date:	12-29-2007	Department:	Standing Committee of the National People's Congress
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中华人民共和国个人所得税法(2007第二次修正)

发布日期：	2007-12-29	发布部门：	全国人大常委会
生效日期：	1980-09-10	类　别：	新颁税收

中华人民共和国个人所得税法

（1980年9月10日第五届全国人民代表大会第三次会议通过　根据1993年10月31日第八届全国人民代表大会常务委员会第四次会议《关于修改（中华人民共和国个人所得税法）的决定》第一次修正　根据1999年8月30日第九届全国人民代表大会常务委

中国法律英文译本数据库使用说明

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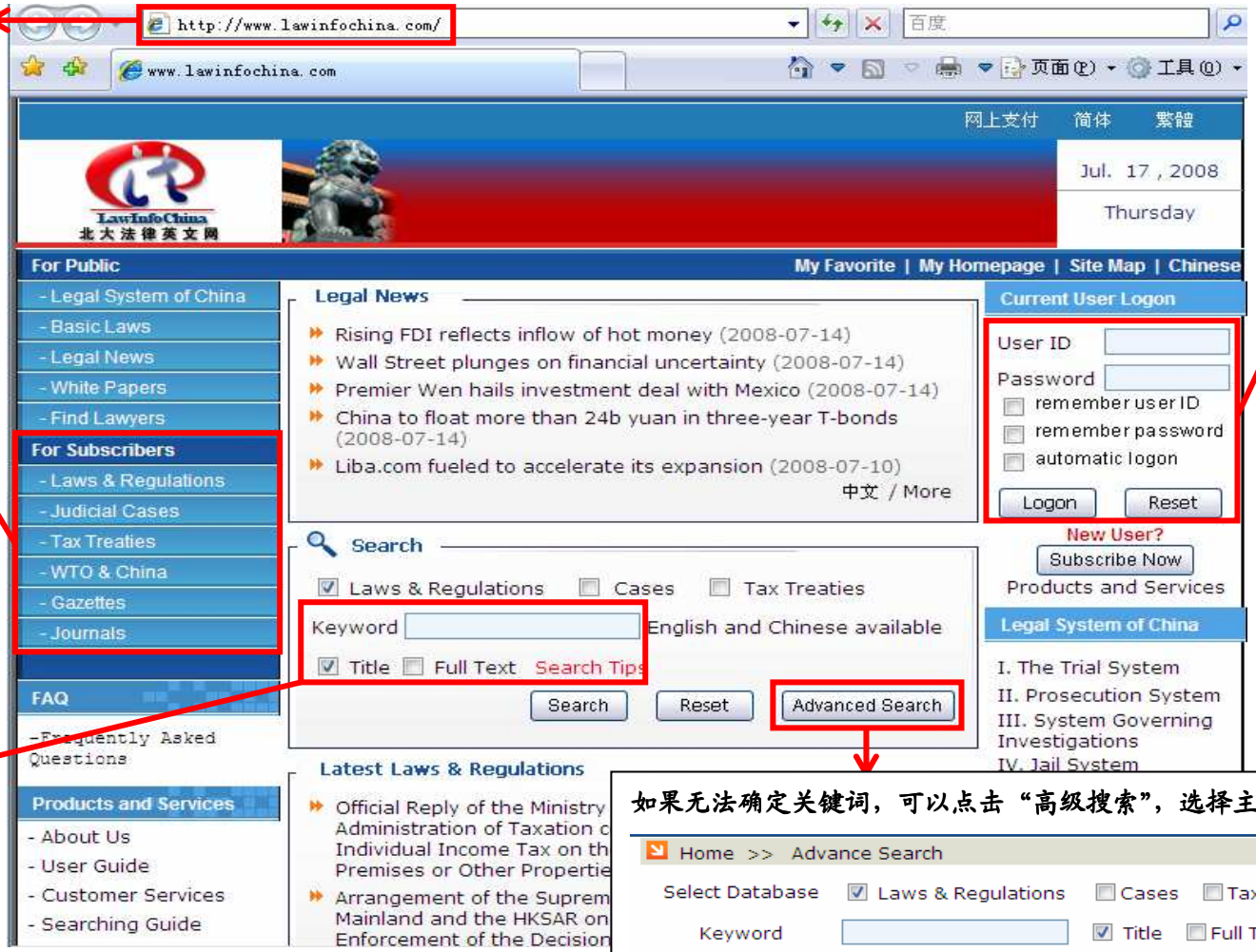

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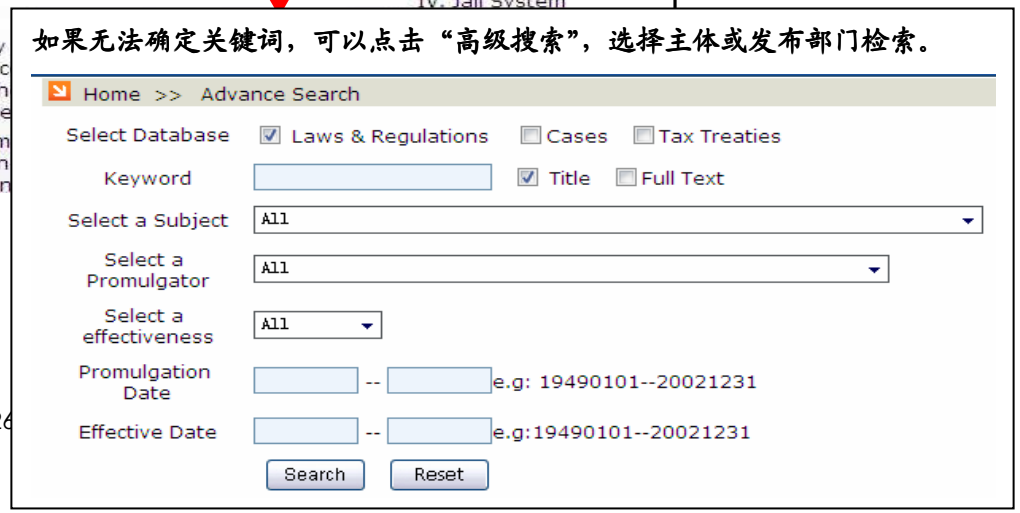

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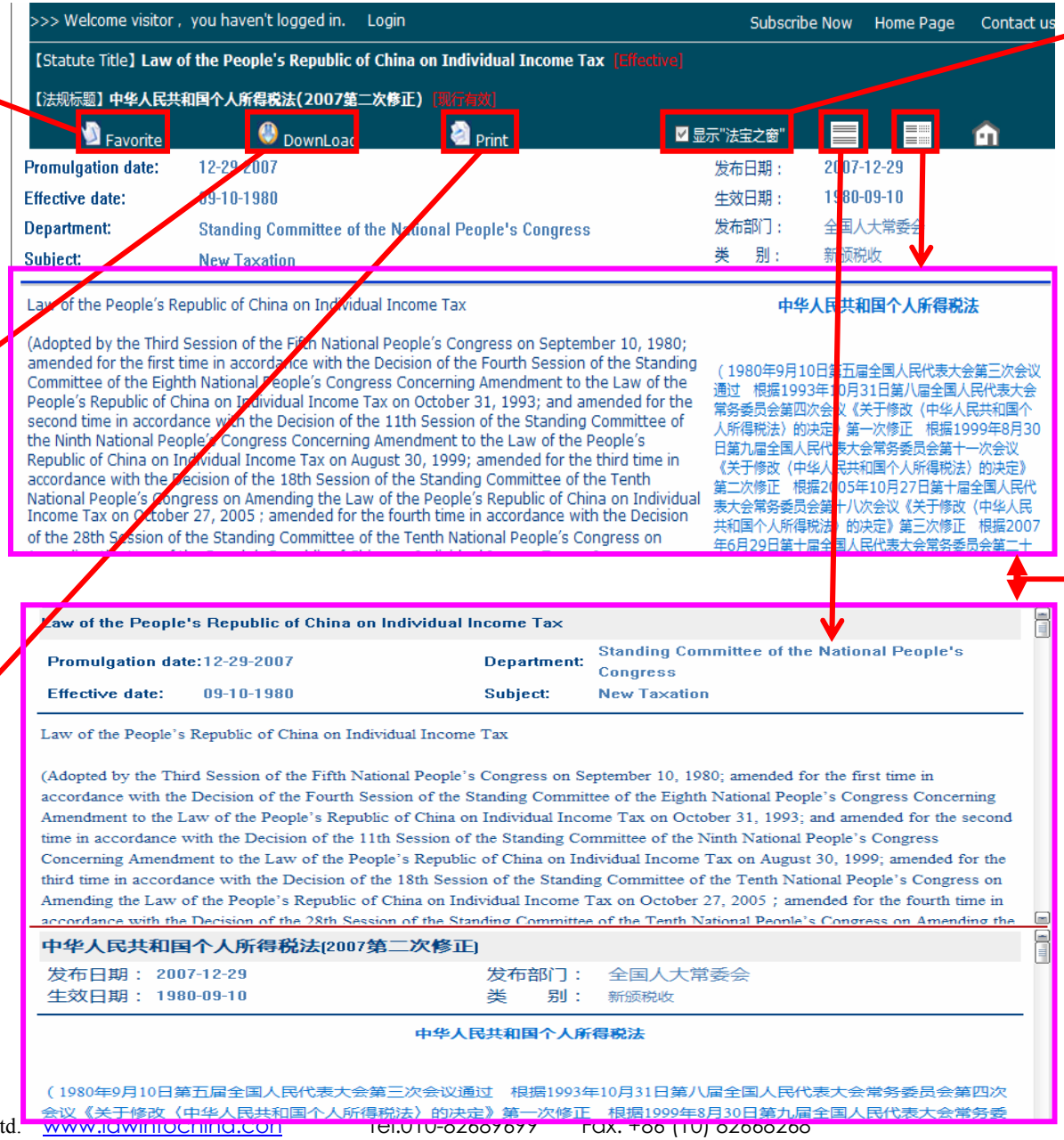

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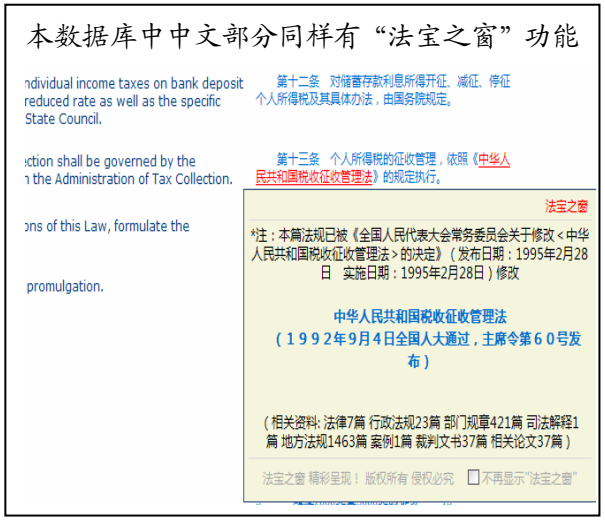

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1、“+”、“and”、“&”表示同时包含。例：在法规全文或文件全文框中输入：legal + system，查询结果为同时包含 "legal" 或 " system "的文件

2、“/”、“or”表示至少包含一个 。如：legal/system 表示至少含有 legal 或 system 中的一个。

3、" "空格：同时包含所查关键字，且必须按照关键字的顺序。如 commissioned customs declarations，意思是检索同时含三个单词的内容，并且结果中的顺序必须同关键词一样。