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KEY=MASTER - SANTANA TRISTIN

China Master Tax Guide 2005 *China Master Tax Guide 2005 is created by an expert team from Deloitte Touche Tohmatsu and provides comprehensive and up-to-date information on the concepts governing taxation of companies, businesses, individuals, etc. In China. The Guide examines various taxes imposed in China. The full spectrum of taxation issues is explored, including procedural matters such as assessment and payment. Legislation, Tax Bureau Interpretation and Circulars are also examined. Main contents include the following: An overview of China taxes; turnover taxes; transaction and property-related taxes; withholding tax; tax registration, administration and collection; double tax relief; individual and enterprise income taxes; consumption tax; applicable tax rates, exemptions and preferential tax treatments; disputes and penalties. Other features include worked examples, user-friendly index, legislation finding list, and cross references to legislation. Accountants, lawyers, tax professionals and students will benefit from the comprehensive coverage of the China Master Tax Guide 2005. This title forms part of the Asia Business Law Series. The Asia Business Law Series is published in cooperation with CCH Asia and provides updated and reliable practical guidelines, legislation and case law, In order to help practitioners, policy makers and scholars understand how business is conducted in the rapidly growing Asian market. This book was originally published by CCH Asia as the loose-leaf China Master Guide*

China Master Tax Guide 2012/13 *Cch Hong Kong Limited The past year has seen scores of changes, large and small, in the law of China taxation. And, like every other year in the last decade, CCH's always-welcome China Master Tax Guide has them all covered. Providing an overview of the Enterprise Income Tax Law and other tax laws, their application, and the changes - effective, pending, and proposed - that have arisen during 2011/2012, this 10th Edition has all the clear, easy-to-use guidance you'll need on new tax treatment in nearly every realm of tax practice, including: VAT reform pilot program in Shanghai; preferential policies for software and*

integrated circuit producing enterprises, high and new technology enterprises and enterprises established in the Western region; latest update on advance pricing agreements statistics; new social security law; advance ruling for customs valuation; and numerous revisions in specific areas such as VAT incentives, stamp duty exemption, self-reporting procedures for individual taxpayers, calculation of tax on bonuses, tax rates and range of applicable taxable income for wages and salaries, settlement of tax by employer, valuation of fixed assets, and much more. With its hallmark step-by-step guidance and graphic treatment of procedural detail, CCH's *China Master Tax Guide 2012/13* lays out the latest law of China taxation in transparent, non-academic English. The Guide is expertly authored and updated by the professionals at Deloitte Touche Tohmatsu, who use their on-the-ground experience to make the book truly useful for day-to-day work. **China Master Tax Guide** This book provides an overview of the current China tax system, China's tax laws and regulations, their application as well as the new updates that have been in place during the captioned period. This edition looks at: the reform of China individual income tax regime, which has a profound impact on individuals living or working in China; the updated preferential tax treatment under enterprise income tax; the further extension of VAT reform; the new trends in China tax administration system and tax dispute resolution; the updated table of Double Tax Agreement and the procedures of applying for treaty benefits; the updated transfer pricing rules, including the latest regulations, as well as the updated practice to reflect localized actions under the Base Erosion and Profit Shifting (BEPS) Project. It provides examples, case studies, diagrams, tables and flowcharts to provide on in-depth analysis and better understanding of the issues that need to be considered. **China Master Tax Guide 2011/12** *China Master Tax Guide 2011/12 9th Edition* The annually published *China Master Tax Guide* provides an overview of the current system and covers the China Enterprise Income Tax Law of 2008 and other tax laws, their application and the changes - effective, pending and proposed - that have arisen during 2010/2011. This 9th Edition provides clear, easy-to-use guidance on new tax treatment in such areas as: the city maintenance and construction tax surcharge; the national/local education surcharge; customs duties on both imports and exports; clarification of transfer pricing rules; and numerous revisions in specific areas such as income taxation of expatriate senior managers, stock appreciation, commission costs, leaseback business, withholding procedures, real estate development enterprises, qualified software enterprises, environmental protection projects, water or energy saving projects and VAT exemption policies. With its step-by-step guidance and crystal-clear graphic treatment of procedural detail, CCH's *China Master Tax Guide 2011/12, 9th Edition* lays out the latest law of China taxation in transparent, non-academic English. Users of earlier editions know that it is the fastest, easiest way to ensure the speediest progress and the most favourable outcome in China tax matters. The Guide is expertly authored and updated by the professionals at Deloitte Touche Tohmatsu, who use their on-the-ground experience to make the book truly useful for day-to-day work. **China Master Tax Guide 2016/17** **China Master Tax Guide 7th Edition 2009/2010** Cch Incorporated China can seem complex for market entrants; but now it's easy to be sure-footed. CCH's *China Master Tax Guide 2007/08* -- with its unbeatable combination of up-to-

date, step-by-step guidance and crystal-clear graphic treatment of procedural detail -- lays out the law of China taxation in clear, non-academic English, making it the fastest, easiest way for practitioners to ensure the speediest progress and the most favorable outcome in China tax matters. The Guide is expertly authored by the professionals at Deloitte Touche Tohmatsu, who use their on-the-ground experience to make the book truly useful for day-to-day work. Highlighting recent changes in the revenue laws, the Guide offers expert guidance through tax legislation and circular references, revised tax rates for existing and newly introduced tax categories, and a list of the double tax treaties which China has ratified with other countries. Accountants and business and tax lawyers will depend on the Guide to find out: * exactly what tax applies to whom under what circumstances; * how to calculate specific tax liabilities; * how unsettled tax issues have been and are currently interpreted; and * when necessary, how to proceed and in what forum. . . . and much more. To support its superb information base and expert guidance, the Guide is: * completely up-to-date, including analysis of the formidable new Enterprise Income Tax Law; * packed with worked examples highlighting issues that arise in practice; and * superbly indexed and organised for quick answers. It goes without saying that, as always with CCH's Master Tax Guides, the Guide provides matchless analysis of relevant legislation -- covering direct and indirect taxes, payment, objection, appeal, all the essential issues -- as well as such practical details as tax rates, deadlines, and administrative procedures, all collated in a user-friendly, at-a-glance format. And all in plain, easy-to-follow English. **U.S. Master Tax Guide (2021)** The nation's top federal tax resource, the U.S. Master Tax Guide(R) (2021), has been updated to provide complete and reliable guidance on the Coronavirus (COVID-19) Relief Acts, as well as pertinent federal taxation changes that affect 2020 returns. By having access to the most sought-after resource on the market, you will gain a complete understanding of updated tax law, including regulations and administrative guidance. The U.S. Master Tax Guide was meticulously researched to cover today's federal tax law and was expertly-written to help identify tax planning opportunities, ensure accuracy when filing taxes, maximize your knowledge of all of the latest tax law developments, and serve as a quick reference guide when providing tax services to your business or clients. When it comes to preparing your clients' taxes, there's no room for errors. That's why accountants and other financial professionals turn to Wolters Kluwer for reference guides and continuing professional education (CPE) programs that allow them to stay on the cutting edge of this ever-changing field. Our team of industry experts provides the comprehensive information you need to stay one step ahead of the latest legislation and evolving tax codes, so you can provide clients with accurate, informed services that protect their financial interests - and your reputation. From exploring new areas of practice to brushing up on the fundamentals, we offer the resource you need to remain up-to-date year after year. **China Master Tax Guide 2008/09** CCH Hong Kong Limited **Master Tax Guide** An essential guide for all companies that have business dealings in China. It provides an overview of the current China Tax system and covers changes in tax laws. It also explores full spectrum of taxation issues including procedural matters such as assessment and payment, legislation, tax authority interpretation and circulars. **China Master Tax Guide 2009/10** Cch Incorporated **Macao Master Tax Guide**

2015/16 Wolterskluwer HK The Macao Master Tax Guide 2015/2016 offers a thorough discussion on Macao taxation law for taxpayers, practitioners and students. The book explores the main direct taxes (i.e. complementary tax, professional tax and property tax), and indirect taxes in Macao (including tourism tax, stamp duty and excise tax), and topics like tax liability obligations, and other procedural matters are detailed in the process. The Guide fulfils a valuable commercial need in assessing the start-up and ongoing taxation status of these companies, including registration and filing obligations. In addition to the continuation of tax exemptions previously introduced, the Macao SAR Government also brought new temporary exemptions and tax incentives into operation. Like previous editions, these exemptions are accompanied by worked examples to illustrate their operation. Since 2002, as a stimulus to attract more businesses to invest in Macao, the Macao SAR Government announced a series of preferential tax treatments and incentives have been granted and published at the end of each year. The latest preferential tax treatments and incentives granted by the Macao SAR Government have been highlighted. Key Features: In addition to the continuation of tax exemptions previously introduced, the Macao SAR Government also brought new temporary exemptions and tax incentives into operation. Like previous editions, these exemptions are accompanied by worked examples to illustrate their operation. As all tax laws in Macao are stated in Chinese and Portuguese, the Macao Master Tax Guide 2015/2016 is the first comprehensive English version of the taxation landscape in Macao. The Macao Master Tax Guide 2015/16 is updated by Ernst & Young as the Consultant Author. Examines the main types of direct taxes (including complementary tax, professional tax, property tax) and indirect taxes (including stamp duty, tourism tax, excise tax) imposed in Macao Other information, such as the business environment and infrastructure of Macao, setting up a business in Macao, are covered Covers the latest tax incentives following the annual budget announcements Covers the latest change on the motor vehicle tax. **China Master Tax Guide 2009/10 China Master Tax Guide 2005** China Master Tax Guide 2005 is created by an expert team from Deloitte Touche Tohmatsu and provides comprehensive and up-to-date information on the concepts governing taxation of companies, businesses, individuals, etc. In China. The Guide examines various taxes imposed in China. The full spectrum of taxation issues is explored, including procedural matters such as assessment and payment. Legislation, Tax Bureau Interpretation and Circulars are also examined. Main contents include the following: An overview of China taxes; turnover taxes; transaction and property-related taxes; withholding tax; tax registration, administration and collection; double tax relief; individual and enterprise income taxes; consumption tax; applicable tax rates, exemptions and preferential tax treatments; disputes and penalties. Other features include worked examples, user-friendly index, legislation finding list, and cross references to legislation. Accountants, lawyers, tax professionals and students will benefit from the comprehensive coverage of the China Master Tax Guide 2005. This title forms part of the Asia Business Law Series. The Asia Business Law Series is published in cooperation with CCH Asia and provides updated and reliable practical guidelines, legislation and case law, In order to help practitioners, policy makers and scholars understand how business is conducted in the rapidly growing Asian market.

This book was originally published by CCH Asia as the loose-leaf China Master Guide

China Master Tax Guide 2007/ 08 [Kluwer Law International](#) China can seem complex for market entrants; but now it's easy to be sure-footed. CCH's China Master Tax Guide 2007/08 -- with its unbeatable combination of up-to-date, step-by-step guidance and crystal-clear graphic treatment of procedural detail -- lays out the law of China taxation in clear, non-academic English, making it the fastest, easiest way for practitioners to ensure the speediest progress and the most favorable outcome in China tax matters. The Guide is expertly authored by the professionals at Deloitte Touche Tohmatsu, who use their on-the-ground experience to make the book truly useful for day-to-day work. Highlighting recent changes in the revenue laws, the Guide offers expert guidance through tax legislation and circular references, revised tax rates for existing and newly introduced tax categories, and a list of the double tax treaties which China has ratified with other countries. Accountants and business and tax lawyers will depend on the Guide to find out: * exactly what tax applies to whom under what circumstances; * how to calculate specific tax liabilities; * how unsettled tax issues have been and are currently interpreted; and * when necessary, how to proceed and in what forum. . . . and much more. To support its superb information base and expert guidance, the Guide is: * completely up-to-date, including analysis of the formidable new Enterprise Income Tax Law; * packed with worked examples highlighting issues that arise in practice; and * superbly indexed and organised for quick answers. It goes without saying that, as always with CCH's Master Tax Guides, the Guide provides matchless analysis of relevant legislation -- covering direct and indirect taxes, payment, objection, appeal, all the essential issues -- as well as such practical details as tax rates, deadlines, and administrative procedures, all collated in a user-friendly, at-a-glance format. And all in plain, easy-to-follow English. **Hong Kong Master Tax Guide 2008/09** [CCH Hong Kong Limited](#) **China Master Tax Guide 2005** **China Master Tax Guide 2006/07** **China Master GAAP Guide** **U.S. Master Tax Guide Hardbound Edition (2022)**

The nation's top federal tax resource, the U.S. Master Tax Guide (2022), has been updated to provide complete and reliable guidance on the Coronavirus (COVID-19) Relief Acts, as well as pertinent federal taxation changes that affect 2021 returns. By having access to the most sought-after resource on the market, you will gain a complete understanding of updated tax law, including regulations and administrative guidance.

Hong Kong Master Tax Guide 2012/13 CCH's annual Hong Kong Master Tax Guide is well-known as the preeminent handbook in the field, with detailed guidance and in-depth analysis of Hong Kong tax law. The 2012/13 Hong Kong Master Tax Guide not only explains all recent tax changes and their implications, but also continues its hallmark analysis of the underlying tax law, from basic legislation to court cases and the latest Departmental Interpretation and Practice Notes. This 2012/13 Hong Kong Master Tax Guide highlights legislative changes since the last edition, budgetary amendments, new and revised Departmental Interpretation and Practice Notes, tax-related Board of Review and court cases. Expert review by the professionals at Deloitte Touche Tohmatsu clarifies the practical implications of all recent changes in the light of the underlying law. For more than twenty years the Hong Kong Master Tax Guide has served the information and guidance needs of everyone doing business in Hong Kong. It has proven itself

over the years to be of inestimable value to practitioners, other tax professionals and students. The 2012/13 Hong Kong Master Tax Guide is published by CCH, the world's leading publisher of guides to tax regimes including the US, UK, China, Canada, Australia, Singapore, Macao and Malaysia. **China Master Tax Guide 2003**

International Master Tax Guide 2009/10 CCH Australia Limited This book is a concise foreign tax reference tool for the practitioner who needs quick answers to basic corporate and individual tax questions. **China Master Tax Guide 2007/08**

China Master GAAP Guide Worldwide Business Tax Facts 2010/11 CCH Australia Limited This convenient look-up tool provides the time-poor tax professional with instant access to the essential tax facts for over 45 jurisdictions.

Japan Master Tax Guide Seven Taoist Masters A Folk Novel of China

Shambhala Publications History and legend are interwoven in this folk novel that both entertains and instructs. Written by an unknown author, *Seven Taoist Masters* is the story of six men and one woman who overcome tremendous hardships on the journey to self-mastery. These characters and their teacher, Wang Ch'ung-yang, are all historical figures who lived in the Southern Sung (1127-1279) and Yuan (1271-1368) dynasties. Wang is regarded as the greatest patriarch of the Complete Reality school, a highly purified branch of Taoism having a strong affinity with Zen Buddhism. The novel brings to life the essentials of Taoist philosophy and practice, both through the instructions offered by Wang—on topics such as the cultivation of mind and body, meditation techniques, and overcoming the obstacles to enlightenment—and through the experiences of the characters.

Tax Planning for Expatriates in China CCH Hong Kong Limited **na** CCH Australia Limited **Chinese Negotiating Behavior Pursuing Interests Through "old Friends"** US Institute of Peace Press After two decades of hostile confrontation, China and the United States initiated negotiations in the early 1970s to normalize relations. Senior officials of the Nixon, Ford, Carter, and Reagan administrations had little experience dealing with the Chinese, but they soon learned that their counterparts from the People's Republic were skilled negotiators. This study of Chinese negotiating behavior explores the ways senior officials of the PRC--Mao Zedong, Zhou Enlai, Deng Xiaoping, and others--managed these high-level political negotiations with their new American "old friends." It follows the negotiating process step by step, and concludes with guidelines for dealing with Chinese officials. Originally written for the RAND Corporation, this study was classified because it drew on the official negotiating record. It was subsequently declassified, and RAND published the study in 1995. For this edition, Solomon has added a new introduction, and Chas Freeman has written an interpretive essay describing the ways in which Chinese negotiating behavior has, and has not, changed since the original study. The bibliography has been updated as well.

U.S. Master Tax Guide (2021) Special Edition As a tax professional, staying on top of all the annual changes to tax law and provisions is a substantial challenge, with a constant need to have the latest information at your fingertips wherever you go. As the ongoing COVID-19 pandemic continues to impact the country, Congress has continued to provide legislative relief to all corners of the economy, with help coming for businesses and individuals alike. To help you understand recent updates and essential guidance, the U.S. Master Tax Guide (2021) Special Edition has been carefully researched by experts to reflect the current U.S.

tax structure, and includes explanations updated for the tax aspects of Congressional and administrative action in response to the pandemic, including the American Rescue Plan Act of 2021 and the Consolidated Appropriations Act, 2021 (which includes the COVID-19-Related Tax Relief Act, the No Surprises Act, and the Taxpayer Certainty and Disaster Tax Relief Act of 2020), so you can best serve your client's 2020 filing needs and get ready for the 2021 season. It also includes the latest IRS guidance on the Families First Coronavirus Response Act and the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

Stir-Frying to the Sky's Edge The Ultimate Guide to Mastery, with Authentic Recipes and Stories Simon and Schuster Winner of the 2011 James Beard Foundation Award for International Cooking, this is the authoritative guide to stir-frying: the cooking technique that makes less seem like more, extends small amounts of food to feed many, and makes ingredients their most tender and delicious. The stir-fry is all things: refined, improvisational, adaptable, and inventive. The technique and tradition of stir-frying, which is at once simple yet subtly complex, is as vital today as it has been for hundreds of years—and is the key to quick and tasty meals. In *Stir-Frying to the Sky's Edge*, award-winning author Grace Young shares more than 100 classic stir-fry recipes that sizzle with heat and pop with flavor, from the great Cantonese stir-fry masters to the culinary customs of Sichuan, Hunan, Shanghai, Beijing, Fujian, Hong Kong, Macau, Taiwan, Singapore, and Malaysia, as well as other countries around the world. With more than eighty stunning full-color photographs, Young's definitive work illustrates the innumerable, easy-to-learn possibilities the technique offers—dry stir-fries, moist stir-fries, clear stir-fries, velvet stir-fries—and weaves the insights of Chinese cooking philosophy into the preparation of beloved dishes as Kung Pao Chicken, Stir-Fried Beef and Broccoli, Chicken Lo Mein with Ginger Mushrooms, and Dry-Fried Sichuan Beans.

Every Grain of Rice Simple Chinese Home Cooking Bloomsbury Publishing Fuchsia Dunlop trained as a chef at China's leading cooking school and is internationally renowned for her delicious recipes and brilliant writing about Chinese food. *Every Grain of Rice* is inspired by the healthy and vibrant home cooking of southern China, in which meat and fish are enjoyed in moderation, but vegetables play the starring role. Try your hand at blanched choy sum with sizzling oil, Hangzhou broad beans with ham, pock-marked old woman's beancurd or steamed chicken with shiitake mushrooms, or, if you've ever in need of a quick fix, Fuchsia's emergency late-night noodles. Many of the recipes require few ingredients and are startlingly easy to make. The book includes a comprehensive introduction to the key seasonings and techniques of the Chinese kitchen, as well as the 'magic ingredients' that can transform modest vegetarian ingredients into wonderful delicacies. With stunning photography and clear instructions, this is an essential volume for beginners and connoisseurs alike.

Introduction to Chinese Fiscal System Springer This user-friendly book aims to summarize the principal topics of Chinese Taxation and offers readers a general overview of the Chinese Taxation and informative updates on tax changes. The book provides a variety of facts, figures, graphs and data in an easy-to read table format. Firstly, the book proposes an introduction to taxation and to the Chinese tax system, secondly, it focuses on direct taxes, indirect taxes and other taxes and, in the end, it covers international taxation. Moreover, the book offers a quick overview of the

*Chinese M&A taxation and of the Chinese Free Trade Zones. **Chinese Village, Socialist State** Yale University Press This portrait of social change in the North China plain depicts how the world of the Chinese peasant evolved during an era of war and how it in turn shaped the revolutionary process. The book is based on evidence gathered from archives and interviews with villagers and rural officials. **Tax Planning for Expatriates in China** Kluwer Law International B.V. This book examines rules and pertinent issues for general tax planning, taxable income, the basis of tax liability, application of tax treaties and methods to eliminate double taxation for expatriates to China. **Chinese Tax Law and International Treaties** Springer Science & Business Media The People's Republic of China's tax policies and international obligations are as multifaceted and dynamic as they are complex, developing closely with the nation's rise to the world's fastest-growing major economy. Today, after decades of reform and the entry into the World Trade Organization, China has developed regulatory systems that enable it to provide stable administration, including a tax structure. China's main tax reform can be attributed to the enactment of the Enterprise Income Tax Law, which came into effect on January 1, 2008. Chinese tax regulations include direct taxes, indirect taxes, other taxes, and custom duties and from a collection point of view, China's tax administration adopts a very devolved system, with revenue collected and shared between different levels of government in accordance with contracts between the different levels of the tax administration system. With respect to international treaties, China has established a network of bilateral tax treaties and regional free trade agreements. This publication describes in detail China's complex tax system and policies, as well as major bilateral treaties in which China has entered into using country-by-country analysis. Lorenzo Riccardi is Tax Advisor and Certified Public Accountant specialized in international taxation. He is based in Shanghai, where he focuses on business and tax law, assisting foreign investments in East Asia. He is an auditor and an advisor for several corporate groups and he is partner and Head of Tax of the consulting firm GWA, specializing in emerging markets. **China Intellectual Property Law Guide** Kluwer Law International B.V. Written in the context of China's new intellectual property laws after WTO entry, this unique law-and-commentary guide examines the legal framework for intellectual property protection and its practical implications in the commercial world. Written for multinationals with operations in China, the book addresses the commercial realities of protecting and managing intellectual property and the practical application of Chinese intellectual property laws to business, e.g., assessing risk liabilities for all parties in the supply chain, from manufacturers to retailers, to marketing firms and importers. Among the overarching topics treated are the following: Trademarks Copyright Patents Enforcement of intellectual property rights Trade secrets Internet Technology transfer Unfair competition With key legislation, cases, and judicial interpretations and cases, *China Intellectual Property Law Guide* has no peers as a working reference for corporate counsel and the busy IP lawyer alike. This title forms part of the *Asia Business Law Series*. The *Asia Business Law Series* is published in cooperation with CCH Asia and provides updated and reliable practical guidelines, legislation and case law, in order to help practitioners, policy makers and scholars understand how business is conducted in the rapidly growing Asian market. This*

book was originally published by CCH Asia as the loose-leaf China IP Law Guide **The War for China's Wallet Profiting from the New World Order** Walter de Gruyter GmbH & Co KG With Chinese-led initiatives such as One Belt One Road (OBOR) and the Asian Infrastructure Investment Bank (AIIB) combined with uncertainty due to US shifts in policy and apparent commitments over the past decade, the stakes are high for companies looking to profit from the world's newest superpower. Post-financial crisis, China has emerged as the largest or second largest trading partner for most countries. It has become the second largest market for Fortune 500 companies like Starbucks, Apple, and Nike and drives growth for Hollywood and commodity products. Yet the profits come at a price for countries and companies alike—they must adhere to the political goals of Beijing or else face economic punishment or outright banishment. Using primary research from interviews with hundreds of business executives and government officials, *The War for China's Wallet* will help companies understand how to profit from China's outbound economic plans as well as a shifting consumer base that is increasingly nationalistic. The countries and companies that get it right will benefit from China's wallet but those that do not will lose out on the world's largest growth engine for the next two decades. Click here for information on the author's MSNBC interview:

<https://mobile.twitter.com/OARichardEngel/status/1147861623211798528> Check out the interviews at Bloomberg, Forbes, and Marketplace on this book:

<https://www.bloomberg.com/news/audio/2017-12-05/those-who-heed-china-s-political-ambitions-will-benefit>

<https://www.forbes.com/sites/russellflannery/2017/11/28/how-to-profit-from-chinas-rising-nationalism/amp/>

<https://www.marketplace.org/2017/12/18/world/shaun-rein-interview> Financial Times subscribers can read this review of *The War for China's Wallet*:

<https://www.ft.com/content/b6bb55c4-e4b4-11e7-97e2-916d4fbac0da> The book's review in South China Morning Post can be read at:

<http://m.scmp.com/culture/books/article/2126477/book-review-war-chinas-wallet-readable-if-one-sided-view-chinas>

China VAT Regulations and Reforms Springer Nature This book clearly chronicles the evolution of Chinese VAT regulations, with a particular focus on the reforms of recent years. Covering all the provisions of the laws related to VAT, it also provides examples and implementation instructions.

Practically structured and easy to consult, it allows readers to quickly find answers to questions that may arise in the course of their work.