

What are the latest policy and regulations on the return of land transfer funds?

According to the provisions of my country's Land Administration Law, a certain amount of land transfer fee must be paid to obtain land use rights, but those who meet the conditions can apply for a refund. So what are the latest policies and regulations on the return of land transfer funds? In order to help you better understand the relevant legal knowledge, the editor of Legal Express has compiled the relevant content, let's take a look at it together.

1. What are the latest policies and regulations on the return of land transfer funds?

Opinions on the handling of land rebates obtained by development enterprises for the government to build schools, kindergartens and other public facilities.

Some believe that it should be treated as a sale, and business tax, corporate income tax and land value-added tax should be levied; some believe that public facilities such as schools and kindergartens built by development companies are given to government departments for free, and there is no direct relationship with the return of land transfer funds. ties, so no sales tax should be levied.

It is an opinion on the treatment of the return of land transfer funds obtained by development enterprises for the "seven connections and one leveling" infrastructure project.

Some people think that development enterprises should be regarded as general contractors of construction, and construction business tax and enterprise income tax should be levied. Others believe that development enterprises have already contracted the infrastructure projects of "seven connections and one leveling" to relevant professional departments or professional construction teams, so the development enterprises should not be levied construction business tax.

There are different opinions on whether some foreign development enterprises directly remit the repayment of land transfer funds to the group head office or other affiliated enterprises, whether they are included in the taxable income of the development enterprises.

It is an opinion on the calculation and payment of land value-added tax on the repayment of land transfer fees obtained by development enterprises.



2. How to deal with the taxation of the return of land transfer funds?

The "Enterprise Income Tax Law of the People's Republic of China" stipulates that the government subsidy income obtained by an enterprise, except for special purposes stipulated by the finance and taxation authorities of the State Council and approved by the State Council, generally falls within the taxable scope and shall pay enterprise income tax according to law.

Real estate development enterprises receive the return of land transfer funds from the local government as tax refunds. The "Enterprise Income Tax Law of the People's Republic of China" excludes the financial subsidies and tax refunds actually received by enterprises from the "financial appropriation", and is included in the

current profits and losses to collect enterprise income tax. There are three reasons:

(1) The inflow of economic benefits and the increase of the net assets of the enterprise after the subsidy income obtained by the enterprise from the government is in line with the legislative spirit of the total income of the Enterprise Income Tax Law.

(2) In order to standardize financial subsidies and strengthen the management of tax reduction and exemption. Since the reform of the tax-sharing system and fiscal system in 1994, the central government has centrally managed tax power, and local governments are not allowed to reduce or exempt taxes on their own or without authorization. In order to promote local economic development, some regions have adopted various "financial subsidies" in disguised form of tax reduction and exemption, resulting in the erosion of the central tax power. Taxing the financial subsidies that enterprises obtain from the local government is conducive to strengthening the management of financial subsidy income and tax reduction and exemption.

3. Under what circumstances do you need to pay the land transfer fee?

The land price shall be paid for the transfer of the allotted state-owned land use right or the use of the originally allocated land for commercial construction in accordance with the law; the land price shall be paid for the disposal of the mortgage and the allocated state-owned land use right; the land price shall be paid for the transfer of housing reformed and affordable housing according to regulations; And the land use conditions such as the transfer of state-

owned land use rights and the change of land use and plot ratio shall make up the land price.

In short, if the general purpose of construction is large-scale construction such as kindergartens, schools, hospitals, etc., you can apply for the return of the land transfer fee. The above is the editor of Legal Express to introduce you the relevant knowledge about the latest land transfer fee return policy. If you have other legal questions, please consult Legal Express, we will have professional lawyers to answer your doubts.