1. Record Nr. UNINA9910300048103321 Autore Riccardi Lorenzo Titolo Introduction to Chinese Fiscal System / / by Lorenzo Riccardi Singapore:,: Springer Singapore:,: Imprint: Springer,, 2018 Pubbl/distr/stampa **ISBN** 981-10-8561-7 Edizione [1st ed. 2018.] 1 online resource (305 pages) Descrizione fisica Disciplina 343.5104 Soggetti Private international law Conflict of laws Public finance Tax accounting Tax laws Private International Law, International & Foreign Law, Comparative Law Financial Law/Fiscal Law **Business Taxation/Tax Law** Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Nota di contenuto Preface -- Introduction to taxation -- Legislative Framework --Taxpayers -- Direct Taxation in China -- Indirect taxation -- Free Trade Zones -- Main Legislations and Regulations. This user-friendly book aims to summarize the principal topics of Sommario/riassunto 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.