1. Record Nr. UNINA9910410029203321 Autore Riccardi Lorenzo Titolo China VAT: regulations and reforms / / Lorenzo Riccardi, Giorgio Riccardi Singapore:,: Springer Singapore:,: Imprint: Springer,, 2020 Pubbl/distr/stampa **ISBN** 981-15-5967-8 Edizione [1st ed. 2020.] 1 online resource (205 pages) Descrizione fisica 336.27140951 Disciplina Soggetti Value-added tax - China Value-added tax - Law and legislation - China Financial law International law Lingua di pubblicazione Inglese Materiale a stampa **Formato** Livello bibliografico Monografia Nota di contenuto Chapter 1: An Introduction to Taxation in China -- Chapter 2: Historical Development of Value Added Tax in China -- Chapter 3: Tax and Value Added Tax -- Chapter 4: Consolidation of the Business Tax and Value Added Tax -- Chapter 5: VAT Overview (2019) -- Chapter 6: Future Developments (2020) -- Chapter 7: Regulations and Circulars --Chapter 8: Other relevant VAT provisions. . Sommario/riassunto 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. As such, the book is a valuable tool for accountants, advisors, lawyers, public officials and anyone working in

the sector. .