
Circular of the Ministry of Finance and State Administration of Taxation on the Relevant Policies for Collective and Urban Land Use

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Department: MINISTRY OF FINANCE
STATE ADMINISTRATION OF TAXATION
Subject: TAXATION

Circular of the Ministry of Finance and State Administration of Taxation on the Relevant Policies for Collective and Urban Land Use Tax (No. 56 [2006] of the Ministry of Finance)

The public finance departments (bureaus) and local taxation bureaus of all provinces, autonomous regions, municipalities directly under the Central Government and the cities under separate state planning as well as the Finance Bureau of Sinkiang Production and Construction Corp: According to the new situation and problems in the current utilization of collective land, we hereby, upon deliberation, announce the relevant policies for collective and urban land use tax as follows: Where any collectively-owned construction land as taxable is actually utilized, which falls within the levy scope of the urban land use tax, and if the relevant formalities for circulating the land use right have not been handled, the relevant entity or individual that actually utilizes the collective land shall pay the urban land use tax according to the relevant provisions.

The present Circular shall come into force as of May 1, 2006. Where any of the previous policies and provisions conflicts with the present Circular, if any, the present Circular shall prevail.

Ministry of Finance
State Administration of Taxation
April 30, 2006