VALUE-ADDED TAX
Depending on the scale of your enterprise, the VAT can be 13%, 9%, or 6%. It’s also worth noting there is a trend of lowering VAT for the past decades.

CORPORATE INCOME TAX
25% of a company’s net gain will be taxed.

REAL ESTATE TAX
For corporations that rent an office, such tax is levied at 12% of the rent fee every year.
For corporations buying the 40-year ownership of lands, the tax rate will be 1.2% of the purchasing prices.

WITHHOLDING TAX
Dividends, rents, interests are taxed at 10%.

CONSUMPTION TAX
Consumable products are generally taxed in China. The rate differs. Certain types of tobacco is taxed at 56% while economical cars are taxed at 1%.
Examples:
- Tobacco: Cigarettes 36% or 56% depending on strength, cigars 35%
- Alcohol: Beer 220-250RMB/ton, white spirits 20%, others 10%
- Gasoline: 1.52 RMB/litre
- Cars: 1% to 40% based on engine cylinder size
- Motorcycles: 3% to 10% based on engine cylinder size
- Luxury watches: 20%
- Golf equipment: 10%
- Yachts: 10%
- Wooden flooring 5%
- Lead batteries: 4%
- Paints: 4%
LAND VALUE APPRECIATION TAX

This starts at 30% tax for an appreciation of less than 50%, and increases to 60% tax for an appreciation in excess of 200%. Costs incurred in the transfer, and also in development of the land during ownership, can be deducted.

STAMP TAX

0.005% to 0.1% depending on the contract type.

YANGHE, A WINERY, WAS TAXED OVER 1 BILLION RMB IN 2018

See below a distribution of its taxes.