

# Wolters Kluwer · China Tax & Accounting Reference

Wolters Kluwer · China Tax & Accounting Reference is a comprehensive tax and accounting information solution provided by Wolters Kluwer based on its rich global service experience and has served more than 9,000 accounting firms for consecutive years in cooperation with the Chinese Institute of Certified Public Accountants (CICPA). This reference database covers tax and accounting regulations, professional articles, special topics, practice cases, practice guides, practice Q&A, smart tools, tax and accounting news, etc., and can provide significant support for professionals to make accurate decisions and work efficiently.



## Product Value

### One-stop tax and accounting practice solutions

- Policies, regulations and expert interpretation
- Analysis of hot tax and accounting topics
- Guide for tax practices
- Practical questions and answers
- Smart diagram tools

### Full range of supporting information tool services

- High-quality translation of laws and regulations
- Mobile version for convenient office work
- Online services from professional editors

### Collection of experts' wisdom

We work with: PWC, Deloitte, KPMG, Ernst & Young, RSM McGladrey, Grant Thornton, Baker Tilly, Da Hua, Da Xin, Baker Tilly International, Huashui, M&T, King & Wood Mallesons, Han Kun, DeHeng, All Bright, etc.

## Clear and Concise Workflow Guidelines

Workflow Guidelines	Tax Declaration and Accounting	Corporate Income Tax	Personal Income Tax	VAT	Other Taxes
Job Guidelines	Tax declaration	Special additional deduction	VAT rate	Property tax	
	Related declarations	Cumulative withholding from wages	Input tax credit	Land VAT	
	Pre-tax deduction	Individual tax withholding returns	Additions and subtractions	Stamp tax	
	Tax payment	Overseas Chinese	Credit refund at end of period	Deed tax	
	Tax incentives	Final settlement	Tax returns	Urban land use tax	
Smart Tools	VAT Invoice	Invoicing Practice Guidelines / Invoicing Compliance / Details of Input Credits / Invoicing Dispute Resolution			
	Tax Risk Prevention	Tax Risk Analysis and Prevention & Control / External Payment of Royalties / "Going Global" Enterprises Responding to Tax Risk and Tax Risk Disputes			
	Responding to Tax Audits	Tax Audit / Tax Dispute Resolution / Transfer Pricing and Tax Audit			
Hot Topics	M&A, Reorganizations and Planning	M&A and Reorganization / IPO Equity Incentives / Investment & Financing Management			
	Cross-border Business and Planning	State Tax Systems / Tax Treaties / Transfer Pricing / BEPS / Complete Explanation of Tax Treaty Provisions / CRS Policy Interpretation / Non-Resident Enterprises			
Practice Guide	Customs	Import and Export Taxation / Import and Export Trade Management / Royalties / Certified Enterprise Standards / Export Tax Refund Compliance Risks			
	Financial/Management Accounting	Accounting Standard for Business Enterprises of China / International Accounting Standards / Accounting Entries and Accounting Treatment / Financial Statements / Draft Template of Consolidated Statement			
	Audit	Financial Statement Auditing / Guidelines Disclosure of Information of Listed Companies / Capital Market IPO Policies / Special Audit / Regulation of the Accounting Firm Industry / Compilation of Classic Penalty Cases / Audit Quality Management			
	Appraisal of Assets	An encyclopedia of asset appraisal practise			

## Core Content



### Expert Interpretation

- Professional articles: We partner with hundreds of professional organizations and invite 16 well-known national organizations and experts to interpret policies, regulations, and hot topics, helping you deliver higher value services to your clients.
- Special topics: We provide systematic and comprehensive results collected on specific practical topics and provide in-depth analysis of hot and challenging issues:
  - Wolters Kluwer Report: monthly presentation of highlights, selected industry tax developments, overview of international tax developments, disclosure risk warnings for listed companies
  - Series topics: official guidance series, corporate practice series, encyclopedia series, annual review and outlook, presentation of annual report audit and internal control audit
  - Tax practice: corporate income tax, individual income tax, VAT, other taxes, tax incentives, M&A and reorganizations, transfer pricing, "going global" taxation, "coming in" taxation, listing tax, tax dispute resolution, tax risk prevention & control
  - Accounting practice: corporate accounting standards, international accounting standards, listing policies, disclosures
  - Audit practice: annual report audit, industry regulation
  - Internal control and risk management, customs, foreign exchange



### Practice Guide

Systematic presentation of tax, finance, and accounting knowledge that is timely, updated, professional, practical, and available online in real time.

- A Practical Guide to Tax Compliance in China: Income Tax
- A Practical Guide to Tax Compliance in China: Turnover Tax
- A Practical Guide to Tax Compliance in China: Tax Review
- China Tax Planning Guide
- Transfer Pricing – A Practical Guide
- Tax Practice Guidelines for Chinese Enterprises Going Global
- Guidelines for Corporate Compliance in the New Era of Taxation
- Hong Kong Limited Partnership Fund Handbook
- Guide for the Administration of the Qualification of High-tech Enterprises (2023-2024)
- Accounting Practices in China (I), (II) and (III)
- Guidelines on Tax-Related Business in M&A and Reorganizations in China
- Tax Compliance Management for Enterprises Going Global and Analysis of Cases
- 53 Issues in Corporate Tax Compliance - Examples, Scenarios, Risk Response Suggestions



### Smart Tools

Four proprietary smart tools to address repetitions in batch in daily practice and increase the work value and efficiency.

Smart Decision Making	<ul style="list-style-type: none"> <li>• Guidelines on Industry Tax Incentives</li> <li>• Guidelines on Regional Tax Incentives and Support Policies</li> <li>• Calculator of Individual Income Tax on Lump Sum Employee Compensation (for termination of labor contract and early retirement)</li> <li>• Stamp Duty Calculator</li> <li>• VAT Differential Taxation Enquiry Assistant</li> </ul>	<ul style="list-style-type: none"> <li>• Guidelines on Tax Policies and Key Points for Equity Transfers</li> <li>• List of General Tax Risk Warnings for Businesses</li> <li>• Operational Guidelines for Advance Pricing Arrangement</li> <li>• Tracker of the Latest Implementation of Global BEPS</li> </ul>
Calculator	<ul style="list-style-type: none"> <li>• New Salary &amp; Wages and Tax Payment Calculator (Personal)</li> <li>• New Working Sheet for Cumulative Withholding of Individual Income Tax from Wages (Enterprise)</li> </ul>	
System Assistant	<ul style="list-style-type: none"> <li>• Covering system content in the areas of tax management, invoice management, budget management, accounting management, financial management, internal control and risk management, and providing full-text templates to help enterprises establish compliance management systems</li> <li>• Timely updated according to the latest regulations. Only by replacing the prompt content as appropriate to the user's enterprise, can be user create the management system required by the enterprise</li> </ul>	
Template Documents	<ul style="list-style-type: none"> <li>• 1000+ templates issued by official organizations in the field of tax and accounting, such as tax returns, audit checklists, and investigation reports, covering the fields of taxation, finance, auditing, customs and finance, etc., available for downloading for use at any time.</li> </ul>	
Smart Diagrams	<ul style="list-style-type: none"> <li><b>Individual income tax tools</b> <ul style="list-style-type: none"> <li>- New tools for determining foreigners' liability to pay individual income tax in China</li> <li>- Smart tables for declaring individual income tax</li> </ul> </li> <li><b>Corporate income tax tools</b> <ul style="list-style-type: none"> <li>- Summary sheet of pre-tax deduction policies for corporate income tax</li> <li>- Summary sheet of policies on revenues subject to corporate income tax</li> <li>- Summary sheet of policies on assets subject to corporate income tax</li> <li>- Smart tables for annual declaration of corporate income tax</li> </ul> </li> <li><b>VAT tools</b> <ul style="list-style-type: none"> <li>- Smart tools for VAT declaration</li> <li>- Schedule of input VAT credits for purchased</li> </ul> </li> <li><b>domestic passenger transportation services</b> <ul style="list-style-type: none"> <li>- Smart declaration tools for land VAT</li> <li>- Invoice compliance assistant</li> </ul> </li> <li><b>Tax rate query tools</b> <ul style="list-style-type: none"> <li>- Tax rate query tool</li> </ul> </li> <li><b>Tax incentives query tool</b> <ul style="list-style-type: none"> <li>- Summary sheet of tax incentives</li> </ul> </li> <li><b>International tax query tool</b> <ul style="list-style-type: none"> <li>- Quick look of international taxation systems</li> <li>- Comparative table of China's foreign tax treaties</li> </ul> </li> <li><b>Tax risk prevention tools</b> <ul style="list-style-type: none"> <li>- Tax risk prevention tool</li> <li>- Tax risk Analysis and Prevention &amp; Control Guidelines for Large Enterprises</li> <li>- Guidelines on Tax Risk Warnings for Corporate</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Income Tax Settlements and Payments Financial and auditing tools</li> <li>Guidance Table for Auditing Standards Issues</li> <li>Guidance Table for Industry Information Disclosure of Listed Companies</li> <li>Accounting entries and accounting treatment</li> <li>Special audit for the recognition of high-tech enterprises</li> <li>General template for corporate financial statements</li> <li>Draft templates of consolidated statements</li> <li><b>Other tax tools</b> <ul style="list-style-type: none"> <li>- Smart table for tax administration</li> <li>- Tool for assessment of transfer pricing compliance risks</li> </ul> </li> </ul>

# 威科先行·财税信息库

威科先行·财税信息库是威科集团依托丰富的全球服务经验提供的综合财税信息解决方案，与中注协携手，连续多年为9000+会计师事务所提供服务。该信息库包括财税法规、专业文章、专题、实务案例、实务指南、实务问答、智能工具、财税动态等，为专业人士精准决策、高效工作给予强大支持。



## 产品价值



### 一站式财税实务解决方案

- 政策法规及专家解读
- 热点财税话题解析
- 财税实务指南
- 实操问题解答
- 智能图表工具



### 全方位配套信息工具服务

- 高质量法规翻译
- 手机版便捷办公
- 专业编辑在线服务



### 汇聚专家智慧

合作机构：普华永道、德勤、毕马威、安永、罗申美、致同、天职、大华、大信、天职国际、华税、明税、金杜、汉坤、德恒、锦天城等



## 简明清晰的工作流程指引

工作流程指引	税务申报与核算	企业所得税	个人所得税	增值税	其他税种	
工作岗位指引	纳税申报	关联申报	专项附加扣除	增值税税率	房产税	
	税前扣除	税算清缴	工资累计预扣	进项抵扣	土地增值税	
	税收优惠	清算清缴	个税扣缴申报	加计抵减	印花税	
	跨境业务及筹划	跨境清缴	境外人士	期末留抵退税	契税	
	汇算清缴	汇算清缴	汇算清缴	纳税申报	城镇土地使用税	
智能工具	增值税发票	开票实务指引	发票合规	进项抵扣明细	发票争议解决	
	税务风险防范	税务风险分析与防控	对外支付特许权使用费	“走出去”企业税收风险、税务风险争议应对		
	税务稽查应对	税务稽查	税务争议解决	转让定价与税务稽查		
热点话题	并购重组及筹划	并购重组	IPO	股权激励	投融资管理	
	跨境业务及筹划	各国税制	税收协定	转让定价	BEPS 税收协定条款全解析	CRS 政策解读 非居民企业
实务指南	海关	进出口税收	进出口贸易管理	特许权使用费	认证企业标准	出口退税合规风险
	财务/管理会计	中国企业会计准则	国际会计准则	会计科目与会计处理	财务报表	合并报表底稿模板
	审计	财务报表审计指引	上市公司信息披露	资本市场 IPO 政策	专项审计	会计师事务所行业监管
	资产评估	经典处罚案例汇编	审计质量管理	资产评估执业百宝书		

## 核心内容



### 专业解读

- 专业文章：与几百家专业机构合作，特邀 16 个国内知名机构、专家列席，解读政策法规和热点问题，助力您为客户提供更高价值的服务
- 专题聚焦：针对具体实务话题提供体系化、全方位的梳理成果，深度解析热点、难点话题：
  - 威科报告：月度亮点提示、行业税务动态精选、国际税收动态纵览、上市公司信息披露风险预警
  - 系列专题：官方指导系列、企业实操系列、百宝书系列、年度回顾与展望、年报审计内控审计情况报告
- 税务实务：企业所得税、个人所得税、增值税、其他税种、税收优惠、并购重组、转让定价、“走出去”税务、“走进来”税务、上市税务、税务争议解决、税务风险防控
- 会计实务：企业会计准则、国际会计准则、上市政策、信息披露
- 审计实务：年报审计、行业监管
- 内控和风险管理、海关、外汇



### 实务指南

体系化呈现税务、财务会计知识，及时更新、专业实用，实时在线提供信息帮助。

- 《中国税务合规实务指南：所得税》 • 《中国企业“走出去”税务实务指引》 • 《中国会计实务手册》（I、II、III）
- 《中国税务合规实务指南：流转税》 • 《税务新时代下的企业合规应对指引》 • 《中国并购重组涉税业务指引》
- 《中国税务合规实务指南：税务复核》 • 《香港有限合伙基金手册》 • 《“走出去”企业税收合规管理及案例解析》
- 《中国税务筹划指南》 • 《高新技术企业资格管理工作指南》 • 《企业税务合规的 53 个问题——事例、场景、风险应对建议》
- 《转让定价实务指南》（2023-2024）》



### 智能工具

四款独家智能工具，批量解决日常实务中的重复问题，提高工作价值和效率。

智能决策	<ul style="list-style-type: none"><li>• 行业税收优惠政策指引</li><li>• 区域税收优惠与扶持政策指引</li><li>• 职工一次性补偿个税计算器（适用于解除劳动合同和提前退休）</li><li>• 印花税计算器</li><li>• 增值税差额征税查询助手</li></ul>	<ul style="list-style-type: none"><li>• 股权转让税收政策与要点提示指引</li><li>• 企业普遍性税收风险提示清单</li><li>• 预约定价安排操作指引</li><li>• 全球 BEPS 最新实施情况追踪</li></ul>	
计算器	<ul style="list-style-type: none"><li>• 新工资薪金、汇算清缴个税计算器（个人版）</li></ul>	<ul style="list-style-type: none"><li>• 新个税工资累计预扣计算表（企业版）</li></ul>	
制度助手	<ul style="list-style-type: none"><li>• 涵盖税务管理、发票管理、预算管理、核算管理、财务管理、内控和风险管理领域的制度内容，提供全文模板，助力企业合规管理制度的建立</li><li>• 根据最新法规及时更新，用户只需根据企业实际情况替换提示内容，即可生成企业所需的管理制度</li></ul>		
表单模版	<ul style="list-style-type: none"><li>• 收录 1000+ 财税领域官方机构发布的申报表、审计清单、调查报告等模板，涵盖税务、财务、审计、海关、金融等领域，您可以随时下载使用</li></ul>		
智能图表	<ul style="list-style-type: none"><li><b>个人所得税工具</b><ul style="list-style-type: none"><li>- 新个税外籍在华纳税义务判定工具</li><li>- 个人所得税申报智能工具表</li></ul></li><li><b>企业所得税工具</b><ul style="list-style-type: none"><li>- 企业所得税税前扣除政策汇总表</li><li>- 企业所得税收入政策汇总表</li><li>- 企业所得税资产政策汇总表</li><li>- 企业所得税年度申报智能工具表</li></ul></li><li><b>增值税工具</b><ul style="list-style-type: none"><li>- 增值税纳税申报智能工具</li><li>- 购进国内旅客运输服务进项抵扣明细表</li><li>- 土地增值税智能申报工具</li><li>- 发票合规助手</li></ul></li></ul>	<ul style="list-style-type: none"><li><b>税率查询工具</b><ul style="list-style-type: none"><li>- 税率查询工具</li></ul></li><li><b>优惠政策查询工具</b><ul style="list-style-type: none"><li>- 税收优惠政策汇总表</li></ul></li><li><b>国际税查询工具</b><ul style="list-style-type: none"><li>- 国际税制速览</li><li>- 中国对外税收协定对比表</li></ul></li><li><b>税务风险防范工具</b><ul style="list-style-type: none"><li>- 税务风险防范工具</li><li>- 大企业税务风险分析及防控指引</li><li>- 企业所得税汇算清缴纳税风险提示指引</li></ul></li></ul>	<ul style="list-style-type: none"><li><b>财务、审计工具</b><ul style="list-style-type: none"><li>- 审计准则问题指引表</li><li>- 上市公司行业信息披露指引表</li><li>- 会计科目与会计处理</li><li>- 高新技术企业认定专项审计</li><li>- 企业财务报表通用模板</li><li>- 合并报表底稿模板</li></ul></li><li><b>其他税种工具</b><ul style="list-style-type: none"><li>- 税务管理智能工具表</li><li>- 转让定价合规风险评估工具</li></ul></li></ul>