国家税务总局公告2018年第33号附件1

全文失效废止的税收规范性文件目录

序号 标题 发文日期 文号

1 [国家税务总局关于调整国家税务局、地方税务局税收征管范围若干具体问题的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C1996%E5%B9%B4%5C3%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%5B1996%5D37%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E8%B0%83%E6%95%B4%E5%9B%BD%E5%AE%B6%E7%A8%8E%E5%8A%A1%E5%B1%80%E3%80%81%E5%9C%B0%E6%96%B9%E7%A8%8E%E5%8A%A1%E5%B1%80%E7%A8%8E%E6%94%B6%E5%BE%81%E7%AE%A1%E8%8C%83%E5%9B%B4%E8%8B%A5%E5%B9%B2%E5%85%B7%E4%BD%93%E9%97%AE%E9%A2%98%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 1996.03.01 国税发〔1996〕37号

2 [国家税务总局关于进一步明确契税纳税人有关法律责任的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C1998%E5%B9%B4%5C11%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%5B1998%5D195%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E8%BF%9B%E4%B8%80%E6%AD%A5%E6%98%8E%E7%A1%AE%E5%A5%91%E7%A8%8E%E7%BA%B3%E7%A8%8E%E4%BA%BA%E6%9C%89%E5%85%B3%E6%B3%95%E5%BE%8B%E8%B4%A3%E4%BB%BB%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 1998.11.10 国税发〔1998〕195号

3 国家税务总局关于印发《农业税收会计制度》的通知 1998.12.14 国税发〔1998〕216号

4 [国家税务总局关于加强出口货物退税专用税票电子信息管理工作的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2000%E5%B9%B4%5C6%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%E3%80%942000%E3%80%95117%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E5%8A%A0%E5%BC%BA%E5%87%BA%E5%8F%A3%E8%B4%A7%E7%89%A9%E9%80%80%E7%A8%8E%E4%B8%93%E7%94%A8%E7%A8%8E%E7%A5%A8%E7%94%B5%E5%AD%90%E4%BF%A1%E6%81%AF%E7%AE%A1%E7%90%86%E5%B7%A5%E4%BD%9C%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2000.06.22 国税发〔2000〕117号

5 [国家税务总局 国家质量技术监督局关于印发《关于停止生产销售非税控加油机和非税控计价器的通告》](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2000%E5%B9%B4%5C12%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%E3%80%942000%E3%80%95198%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E5%8D%B0%E5%8F%91%E3%80%8A%E5%85%B3%E4%BA%8E%E5%81%9C%E6%AD%A2%E7%94%9F%E4%BA%A7%E9%94%80%E5%94%AE%E9%9D%9E%E7%A8%8E%E6%8E%A7%E5%8A%A0%E6%B2%B9%E6%9C%BA%E5%92%8C%E9%9D%9E%E7%A8%8E%E6%8E%A7%E8%AE%A1%E4%BB%B7%E5%99%A8%E7%9A%84%E9%80%9A%E5%91%8A%E3%80%8B%E7%9A%84%E9%80%9A%E7%9F%A5.docx)的通知 2000.12.22 国税发〔2000〕198号

6 [国家税务总局 对外贸易经济合作部关于外（工）贸改制企业出口货物退（免）税有关问题的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2001%E5%B9%B4%5C8%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%5B2001%5D84%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E5%A4%96%EF%BC%88%E5%B7%A5%EF%BC%89%E8%B4%B8%E6%94%B9%E5%88%B6%E4%BC%81%E4%B8%9A%E5%87%BA%E5%8F%A3%E8%B4%A7%E7%89%A9%E9%80%80%EF%BC%88%E5%85%8D%EF%BC%89%E7%A8%8E%E6%9C%89%E5%85%B3%E9%97%AE%E9%A2%98%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2001.08.01 国税发〔2001〕84号

7 [国家税务总局 国家质量监督检验检疫总局关于个体加油站赋码和换发税务登记证的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2002%E5%B9%B4%5C6%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%5B2002%5D66%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E4%B8%AA%E4%BD%93%E5%8A%A0%E6%B2%B9%E7%AB%99%E8%B5%8B%E7%A0%81%E5%92%8C%E6%8D%A2%E5%8F%91%E7%A8%8E%E5%8A%A1%E7%99%BB%E8%AE%B0%E8%AF%81%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2002.06.03 国税发〔2002〕66号

8 [国家税务总局关于加强纳税服务工作的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2003%E5%B9%B4%5C4%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%5B2003%5D38%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E5%8A%A0%E5%BC%BA%E7%BA%B3%E7%A8%8E%E6%9C%8D%E5%8A%A1%E5%B7%A5%E4%BD%9C%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2003.04.09 国税发〔2003〕38号

9 [国家税务总局关于增值税专用发票和其他抵扣凭证开展审核检查的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2004%E5%B9%B4%5C11%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%E6%98%8E%E7%94%B5%5B2004%5D59%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E5%A2%9E%E5%80%BC%E7%A8%8E%E4%B8%93%E7%94%A8%E5%8F%91%E7%A5%A8%E5%92%8C%E5%85%B6%E4%BB%96%E6%8A%B5%E6%89%A3%E5%87%AD%E8%AF%81%E5%BC%80%E5%B1%95%E5%AE%A1%E6%A0%B8%E6%A3%80%E6%9F%A5%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2004.10.25 国税发明电〔2004〕59号

10 [国家税务总局 国家质量监督检验检疫总局关于调整税控加油机、出租汽车税控计价器型式批准和制造许可证办理程序的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2004%E5%B9%B4%5C5%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%87%BD%5B2004%5D662%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E8%B0%83%E6%95%B4%E7%A8%8E%E6%8E%A7%E5%8A%A0%E6%B2%B9%E6%9C%BA%E3%80%81%E5%87%BA%E7%A7%9F%E6%B1%BD%E8%BD%A6%E7%A8%8E%E6%8E%A7%E8%AE%A1%E4%BB%B7%E5%99%A8%E5%9E%8B%E5%BC%8F%E6%89%B9%E5%87%86%E5%92%8C%E5%88%B6%E9%80%A0%E8%AE%B8%E5%8F%AF%E8%AF%81%E5%8A%9E%E7%90%86%E7%A8%8B%E5%BA%8F%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2004.05.25 国税函〔2004〕662号

11 [国家税务总局关于印发《耕地占用税契税减免管理办法》的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2004%E5%B9%B4%5C%EF%BC%98%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%5B2004%5D99%E5%8F%B7%E2%80%94%E2%80%94%E8%80%95%E5%9C%B0%E5%8D%A0%E7%94%A8%E7%A8%8E%E5%A5%91%E7%A8%8E%E5%87%8F%E5%85%8D%E7%AE%A1%E7%90%86%E5%8A%9E%E6%B3%95.docx) 2004.08.03 国税发〔2004〕99号

12 [国家税务总局关于加强和规范税务机关代开普通发票工作的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2004%E5%B9%B4%5C9%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%87%BD%5B2004%5D1024%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E5%8A%A0%E5%BC%BA%E5%92%8C%E8%A7%84%E8%8C%83%E7%A8%8E%E5%8A%A1%E6%9C%BA%E5%85%B3%E4%BB%A3%E5%BC%80%E6%99%AE%E9%80%9A%E5%8F%91%E7%A5%A8%E5%B7%A5%E4%BD%9C%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2004.09.02 国税函〔2004〕1024号

13 [国家税务总局关于取消出口货物退（免）税清算的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2005%E5%B9%B4%5C12%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%5B2005%5D197%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E5%8F%96%E6%B6%88%E5%87%BA%E5%8F%A3%E8%B4%A7%E7%89%A9%E9%80%80%EF%BC%88%E5%85%8D%EF%BC%89%E7%A8%8E%E6%B8%85%E7%AE%97%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2005.12.09 国税发〔2005〕197号

14 [国家税务总局关于促进注册税务师行业规范发展的若干意见](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2006%E5%B9%B4%5C4%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%5B2006%5D58%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E4%BF%83%E8%BF%9B%E6%B3%A8%E5%86%8C%E7%A8%8E%E5%8A%A1%E5%B8%88%E8%A1%8C%E4%B8%9A%E8%A7%84%E8%8C%83%E5%8F%91%E5%B1%95%E7%9A%84%E8%8B%A5%E5%B9%B2%E6%84%8F%E8%A7%81.docx) 2006.04.12 国税发〔2006〕58号

15 [国家税务总局关于进行公路、内河货运发票税控系统试点工作的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2006%E5%B9%B4%5C6%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%5B2006%5D95%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E8%BF%9B%E8%A1%8C%E5%85%AC%E8%B7%AF%20%E5%86%85%E6%B2%B3%E8%B4%A7%E8%BF%90%E5%8F%91%E7%A5%A8%E7%A8%8E%E6%8E%A7%E7%B3%BB%E7%BB%9F%E8%AF%95%E7%82%B9%E5%B7%A5%E4%BD%9C%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2006.06.30 国税发〔2006〕95号

16 [国家税务总局关于加强货物运输企业纳税申报管理工作的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2006%E5%B9%B4%5C7%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%E3%80%942006%E3%80%9599%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E5%8A%A0%E5%BC%BA%E8%B4%A7%E7%89%A9%E8%BF%90%E8%BE%93%E4%BC%81%E4%B8%9A%E7%BA%B3%E7%A8%8E%E7%94%B3%E6%8A%A5%E7%AE%A1%E7%90%86%E5%B7%A5%E4%BD%9C%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2006.07.10 国税发〔2006〕99号

17 [国家税务总局关于非涉税中介机构从事涉税鉴证业务有关问题的批复](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2006%E5%B9%B4%5C7%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%87%BD%5B2006%5D682%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E9%9D%9E%E6%B6%89%E7%A8%8E%E4%B8%AD%E4%BB%8B%E6%9C%BA%E6%9E%84%E4%BB%8E%E4%BA%8B%E6%B6%89%E7%A8%8E%E9%89%B4%E8%AF%81%E4%B8%9A%E5%8A%A1%E6%9C%89%E5%85%B3%E9%97%AE%E9%A2%98%E7%9A%84%E6%89%B9%E5%A4%8D.docx) 2006.07.13 国税函〔2006〕682号

18 [国家税务总局关于进一步明确纳税人识别号有关编码规则的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2006%E5%B9%B4%5C9%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%87%BD%E3%80%942006%E3%80%95820%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E8%BF%9B%E4%B8%80%E6%AD%A5%E6%98%8E%E7%A1%AE%E7%BA%B3%E7%A8%8E%E4%BA%BA%E8%AF%86%E5%88%AB%E5%8F%B7%E6%9C%89%E5%85%B3%E7%BC%96%E7%A0%81%E8%A7%84%E5%88%99%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2006.09.12 国税函〔2006〕820号

19 国家税务总局关于报送注册税务师行业年度报表有关问题的通知 2006.09.22 国税函〔2006〕875号

20 国家税务总局关于推行车辆购置税征收管理系统后会统核算和税款征收有关问题的通知 2007.01.19 国税函〔2007〕99号

21 [国家税务总局关于公路内河货物运输业发票税控系统应用中有关问题的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2007%E5%B9%B4%5C3%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%87%BD%5B2007%5D315%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E5%85%AC%E8%B7%AF%E5%86%85%E6%B2%B3%E8%B4%A7%E7%89%A9%E8%BF%90%E8%BE%93%E4%B8%9A%E5%8F%91%E7%A5%A8%E7%A8%8E%E6%8E%A7%E7%B3%BB%E7%BB%9F%E5%BA%94%E7%94%A8%E4%B8%AD%E6%9C%89%E5%85%B3%E9%97%AE%E9%A2%98%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2007.03.12 国税函〔2007〕315号

22 [国家税务总局关于进一步加强个体工商户税务登记管理的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2007%E5%B9%B4%5C5%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%87%BD%E3%80%942007%E3%80%95505%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E8%BF%9B%E4%B8%80%E6%AD%A5%E5%8A%A0%E5%BC%BA%E4%B8%AA%E4%BD%93%E5%B7%A5%E5%95%86%E6%88%B7%E7%A8%8E%E5%8A%A1%E7%99%BB%E8%AE%B0%E7%AE%A1%E7%90%86%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2007.05.18 国税函〔2007〕505号

23 国家税务总局[关于认证稽核系统涉嫌违规公路内河货物运输业发票处理有关问题的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2007%E5%B9%B4%5C6%E6%9C%88%5C%5B%E6%9C%AC%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%87%BD%5B2007%5D722%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E8%AE%A4%E8%AF%81%E7%A8%BD%E6%A0%B8%E7%B3%BB%E7%BB%9F%E6%B6%89%E5%AB%8C%E8%BF%9D%E8%A7%84%E5%85%AC%E8%B7%AF%E5%86%85%E6%B2%B3%E8%B4%A7%E7%89%A9%E8%BF%90%E8%BE%93%E4%B8%9A%E5%8F%91%E7%A5%A8%E5%A4%84%E7%90%86%E6%9C%89%E5%85%B3%E9%97%AE%E9%A2%98%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2007.06.27 国税函〔2007〕722号

24 [国家税务总局关于河北省部分地区毛皮产品出口退税有关问题的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2008%E5%B9%B4%5C4%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%87%BD%E3%80%942008%E3%80%95319%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E6%B2%B3%E5%8C%97%E7%9C%81%E9%83%A8%E5%88%86%E5%9C%B0%E5%8C%BA%E6%AF%9B%E7%9A%AE%E4%BA%A7%E5%93%81%E5%87%BA%E5%8F%A3%E9%80%80%E7%A8%8E%E6%9C%89%E5%85%B3%E9%97%AE%E9%A2%98%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2008.04.10 国税函〔2008〕319号

25 [国家税务总局关于四川省遭受地震灾害地区出口货物退（免）税有关问题的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2008%E5%B9%B4%5C6%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%87%BD%E3%80%942008%E3%80%95555%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E5%9B%9B%E5%B7%9D%E7%9C%81%E9%81%AD%E5%8F%97%E5%9C%B0%E9%9C%87%E7%81%BE%E5%AE%B3%E5%9C%B0%E5%8C%BA%E5%87%BA%E5%8F%A3%E8%B4%A7%E7%89%A9%E9%80%80%EF%BC%88%E5%85%8D%EF%BC%89%E7%A8%8E%E6%9C%89%E5%85%B3%E9%97%AE%E9%A2%98%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2008.06.04 国税函〔2008〕555号

26 [国家税务总局关于进一步加强国家税务局、地方税务局稽查工作协作的意见](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2008%E5%B9%B4%5C8%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%87%BD%E3%80%942008%E3%80%95741%E5%8F%B7%E2%80%94%E2%80%94.docx) 2008.08.20 国税函〔2008〕741号

27 国家税务总局关于调整新增企业所得税征管范围问题的通知 2008.12.16 国税发〔2008〕120号

28 国家税务总局关于明确非居民企业所得税征管范围的补充通知 2009.01.23 国税函〔2009〕50号

29 [国家税务总局关于进一步做好税收征管工作的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2009%E5%B9%B4%5C2%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%E3%80%942009%E3%80%9516%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E8%BF%9B%E4%B8%80%E6%AD%A5%E5%81%9A%E5%A5%BD%E7%A8%8E%E6%94%B6%E5%BE%81%E7%AE%A1%E5%B7%A5%E4%BD%9C%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2009.02.26 国税发〔2009〕16号

30 [国家税务总局关于加强税种征管 促进堵漏增收的若干意见](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2009%E5%B9%B4%5C4%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%5B2009%5D85%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E5%8A%A0%E5%BC%BA%E7%A8%8E%E7%A7%8D%E5%BE%81%E7%AE%A1%E4%BF%83%E8%BF%9B%E5%A0%B5%E6%BC%8F%E5%A2%9E%E6%94%B6%E7%9A%84%E8%8B%A5%E5%B9%B2%E6%84%8F%E8%A7%81.docx) 2009.04.29 国税发〔2009〕85号

31 [国家税务总局关于印发《进一步加强税收征管若干具体措施》的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2009%E5%B9%B4%5C7%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E7%A8%8E%E5%8F%91%5B2009%5D114%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E5%8D%B0%E5%8F%91%E3%80%8A%E8%BF%9B%E4%B8%80%E6%AD%A5%E5%8A%A0%E5%BC%BA%E7%A8%8E%E6%94%B6%E5%BE%81%E7%AE%A1%E8%8B%A5%E5%B9%B2%E5%85%B7%E4%BD%93%E6%8E%AA%E6%96%BD%E3%80%8B%E7%9A%84%E9%80%9A%E7%9F%A5.docx) 2009.07.27 国税发〔2009〕114号

32 [国家税务总局关于印发《办税服务厅管理办法（试行）》的通知](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2009%E5%B9%B4%5C8%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%5D%E5%9B%BD%E7%A8%8E%E5%8F%91%5B2009%5D128%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E5%8D%B0%E5%8F%91%E3%80%8A%E5%8A%9E%E7%A8%8E%E6%9C%8D%E5%8A%A1%E5%8E%85%E7%AE%A1%E7%90%86%E5%8A%9E%E6%B3%95%EF%BC%88%E8%AF%95%E8%A1%8C%EF%BC%89%E3%80%8B.docx) 2009.08.31 国税发〔2009〕128号

33 国家税务总局关于印发《全国税务系统2010-2012年纳税服务工作规划》的通知 2009.09.10 国税发〔2009〕131号

34 国家税务总局关于注册税务师行业基础信息共享有关问题的通知 2009.12.31 国税函〔2009〕763号

35 [国家税务总局关于逾期未办理的出口退（免）税可延期办理有关问题的公告](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2014%E5%B9%B4%5C4%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%5D%E5%9B%BD%E5%AE%B6%E7%A8%8E%E5%8A%A1%E6%80%BB%E5%B1%80%E5%85%AC%E5%91%8A2014%E5%B9%B4%E7%AC%AC20%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E9%80%BE%E6%9C%9F%E6%9C%AA%E5%8A%9E%E7%90%86%E7%9A%84%E5%87%BA%E5%8F%A3%E9%80%80%EF%BC%88%E5%85%8D%EF%BC%89%E7%A8%8E%E5%8F%AF%E5%BB%B6%E6%9C%9F%E5%8A%9E%E7%90%86%E6%9C%89%E5%85%B3%E9%97%AE%E9%A2%98%E7%9A%84%E5%85%AC%E5%91%8A.docx) 2014.04.04 国家税务总局公告2014年第20号

36 国家税务总局关于营业税改征增值税委托地税机关代征税款和代开增值税发票的公告 2016.03.31 国家税务总局公告2016年第19号

37 [国家税务总局关于延长2016年出口退（免）税相关业务申报期限的公告](file:///E%3A%5C%E5%AD%A6%E4%B9%A0%5C%E7%A8%8E%E6%94%B6%5C%E7%A8%8E%E6%B3%95%E5%AE%9D%E5%85%B8%5C%E7%A8%8E%E6%94%B6%E6%B3%95%E8%A7%84%E6%B1%87%E7%BC%96%EF%BC%88%E6%8C%89%E6%97%A5%E6%9C%9F%E5%88%86%E7%B1%BB%EF%BC%89%5C2016%E5%B9%B4%5C4%E6%9C%88%5C%5B%E5%85%A8%E6%96%87%E5%BA%9F%E6%AD%A2%5D%E2%80%94%E2%80%94%E5%9B%BD%E5%AE%B6%E7%A8%8E%E5%8A%A1%E6%80%BB%E5%B1%80%E5%85%AC%E5%91%8A2016%E5%B9%B4%E7%AC%AC22%E5%8F%B7%E2%80%94%E2%80%94%E5%85%B3%E4%BA%8E%E5%BB%B6%E9%95%BF2016%E5%B9%B4%E5%87%BA%E5%8F%A3%E9%80%80%EF%BC%88%E5%85%8D%EF%BC%89%E7%A8%8E%E7%9B%B8%E5%85%B3%E4%B8%9A%E5%8A%A1%E7%94%B3%E6%8A%A5%E6%9C%9F%E9%99%90%E7%9A%84%E5%85%AC%E5%91%8A.docx) 2016.04.07 国家税务总局公告2016年第22号