



Taxation and charity law in China

中国税收与慈善法

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OVERVIEW 概览

- Charity in society
 - The two roles of tax law
 - Taxing
 - Encouraging
 - Segmenting tax favours and some examples
- 社会中的慈善组织
 - 税法的两大作用
 - 征税
 - 鼓励
 - 税收优惠分类与例子



The place of charity in society

慈善组织的社会地位



How society meets needs 社会如何满足需求

- Government
 - Public goods
 - Funded by tax (coerced)
 - Business
 - Private goods for \$ to all
 - Pay tax
 - Charities
 - Public goods for all
 - Private goods for needy
 - Tax exempt and donations (Voluntary)
 - Family
 - Private goods
 - Taxed
- 政府
 - 公共物品/服务
 - 税收提供资金支持 (强制)
 - 商业机构
 - 以营利为目的对世提供私人物品/服务
 - 纳税
 - 慈善组织
 - 公共物品/服务 对世提供
 - 私人物品/服务 向有需要的群体提供
 - 免税和捐赠 (自愿)
 - 家庭
 - 私人物品/服务
 - 被征税



Charity law is different 慈善法律的不同之处

Most law 大多数法规

- Designed to stop bad behaviour
- 目的在于阻止不法行为
- Tax is to take assets off people so that they can be applied to help others for the good of the society as a whole
- 征税就是向人们收取一定的资产，将其用于帮助其他人，以实现社会整体利益。

Charity law 慈善法

- Designed to encourage good behaviour
 - 目的在于鼓励有利行为
- Article 1
- Tax is to see that where people are willing to apply assets voluntarily to help others for the good of the society as a whole this is exempt from tax and further and encouraged
 - 鼓励人们为实现社会整体利益而自愿捐赠财产帮助他人的行为，使自愿捐赠财产的人获得免税待遇



The place of tax in society

稅收在社会中的地位



Distributive justice 分配公平

- The purpose of tax law is distributive justice. That is its role is to redistribute resources for the common good. It does this by two means.

税法的目的在于实现分配公平。它的作用在于为了公共利益，二次分配资源。实现此目标的途径有两种。



Tax law has two functions

税法有两大功能

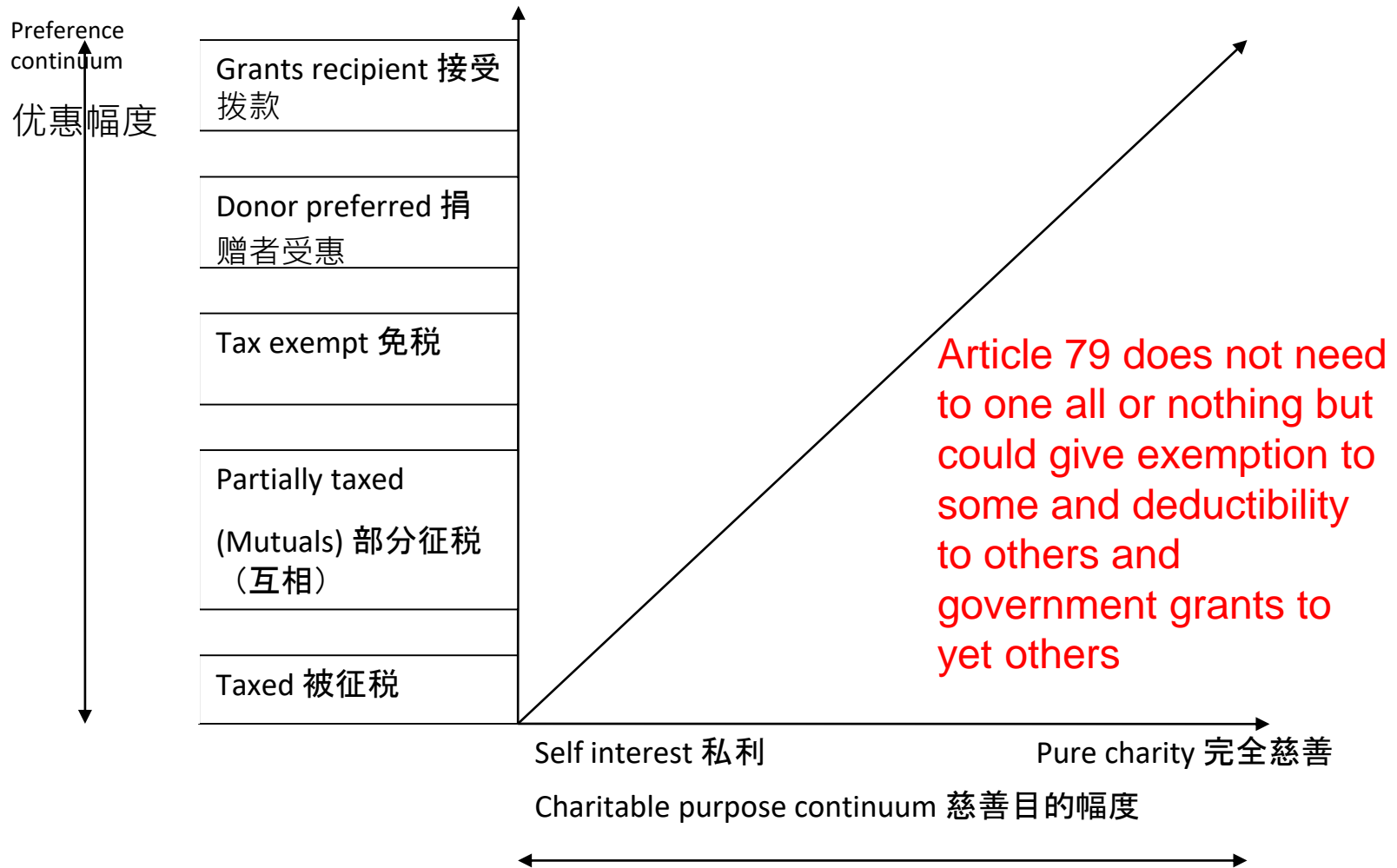
- Taking assets from some people for the common good
 - 为公共利益从一些人处征收税款
- and
- Encouraging the voluntary giving up of assets for the common good
 - 为公共利益鼓励自愿放弃资产的行为

Article 79

Favourable taxation

稅收優惠

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Tax and regulation

税收与规制



- Tax can be used for regulation but its purpose is redistributive justice through the provision of public goods
- 税可用于规制，但是它的目的在于通过提供公共物品实现再分配的公平。
- Charity tax law can be used for regulation but that is not an ideal way to proceed.
- 慈善税法可用于规制，但是那不是理想的运行方式。
- It is wiser to use regulation to regulate and tax law to redistribute and exempt
- 最好是利用法规来规制，而利用税法来进行再分配和免税。

Sub-sectionalising charity 慈善再划分



There is a natural division between

以下两类物品存在自然的差异：

- Ordinary (private) goods (food, clothing, other private things for special(needy/disadvantaged) people and
- 普通（私人）物品（食物、衣服和其他针对特殊（贫困／弱势地位）人群的私有物品
- Special (public) goods for ordinary people (the public at large) (art galleries, culture, sporting)
- 特殊（公共）物品，面向普通人（整个公众）（美术馆，文化，体育）



Differentiating within charities 慈善组织的区分

- Charities in the lists 慈善组织的范围
- (1) (2) & (3) private benefits for the needy
(1) (2) & (3) 前三个慈善目的--面向需要帮助者的私人利益
- (4) (5) & (6) public benefits for all
- (4) (5) & (6) 这三个慈善目的--面向所有人的公共利益



Two types of Charitable purposes

两种慈善目的

- Charity law Article 11
“Charitable activities”
(Articles (1) (2) and (3))
 - **Private goods for needy**
 - (1) Helping the poor and the needy;
 - (2) Assisting the elderly, orphans, the ill, and the disabled;
 - (3) Alleviating losses incurred by natural disasters, accidents, public health incidents and other emergencies

慈善法 第11条 “慈善活动”

(1)(2) 和 (3)

为贫困者提供私人物品

(一) 扶贫、济困；

(二) 扶老、救孤、恤病、助残；

(三) 救助自然灾害、事故灾难和公共卫生事件等突发事件造成的损害

Two types of charitable purpose



两种慈善目的

- Charity law Article 11
“Charitable activities”
 - **Public goods for all**
 - (4) Promoting the development of education, science, culture, health, sports and other causes;
 - (5) Preventing and alleviating pollution and other public hazards, protecting and improving the eco--
-environment;
 - (6) Other public welfare activities.

慈善法第11条

“慈善活动”

- 为所有人提供公共物品
- (四) 促进教育、科学、文化、卫生、体育等事业的发展；
- (五) 防治污染和其他公害保护和改善生态环境；
- (六) 其他公益活动。



Sub-sectionalising the sector

部门再分类

- Charity law can be:
- 慈善法可以采用以下任意模式：
- Favoured *equally* exemption and deduction UK, Eastern Europe, or
基于同等的免税与税收优惠 英国，东欧 或者
- sub-sectionalised with *different favours* going to *different classes* of common good. Singapore, US, Australia
- 进行再分类，服务于不同种类的公共利益会享受不同优惠 新加坡，美国，澳大利亚



Equally example 同样适用的例子 The Hungary tax 匈牙利税法

- Pay a % of income (1% or 2%) to a registered Charity or pay the full amount of tax to the government
- A way of encouraging philanthropy and developing the charity sector - a way of achieving Article 1 Object quickly
- 要么将一定比例（1%或2%）的收入捐给已注册的慈善组织，要么就要向政府缴纳全额税款
- 鼓励慈善行为、促进慈善行业发展的方式



The Hungary tax 匈牙利税法

- Hungary in 1996 then
 - Slovenia,
 - Slovakia,
 - Lithuania,
 - Poland and
 - Romania
- 匈牙利 1996年
之后
 - 斯洛文尼亚
 - 斯洛伐克
 - 立陶宛
 - 波兰 和
 - 罗马尼亚

Singapore

新加坡

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With effect from 1 January 2005, **double tax deductions** will be granted for all cash donations to Institutions of a Public Character (IPCs) or the Singapore Government, and certain in-kind donations to approved beneficiaries, whether or not they involve naming opportunities

• 自2005年1月1日起，所有捐给公益机构或者新加坡政府的现金捐款，以及向某些特别类别的受益人的特定种类的捐赠，无论其是否包括冠名机会，均可以享受双倍抵税优惠。

Singapore 新加坡



The extension of the double tax deductions to include donations with naming opportunities is meant to encourage more donors to come forward, to give larger donations, and to cultivate lasting relationships with the beneficiaries they have lent their names to –
again to achieve the Article 1 Objective

- 双倍税收优惠范围覆盖了能获取冠名机会的捐赠者，意在鼓励更多的捐赠者加入捐赠行列，慷慨解囊，也有利于受益者与冠名商的长久关系发展。

Singapore % 新加坡 稅率



*For qualifying donations made during the period from **1 Jan 2009 to 31 Dec 2015**, qualifying for tax deduction at **250%**. To build a stronger culture of giving and as part of the SG50 jubilee celebration, the tax deduction for qualifying donations made during **2015** is increased from 250% to **300%**. Further tax deduction of **250%** will be extended for **another three years for qualifying donations made during the period from 1 Jan 2016 to 31 Dec 2018**. All existing criteria to qualify for tax deduction remain unchanged.*

- 对于适格的在2009年1月1日至2015年12月31日之间进行的捐赠，扣税优惠为250%。
- 为了建设强有力的捐赠文化，同时作为新加坡独立五十周年庆祝活动的一部分，在2015年进行的适格捐赠享受的税收优惠从250%增至300%。税收优惠还会再持续三年，使得所有在2016年1月1日至2018年12月31日之间进行的适格捐赠享受250%的扣税优惠。所有现有扣税资格标准不会改变。

Singapore conditions 新加坡 条件



Donations **not tax deductible:**

- a. Donations where the donor is essentially advertising at the IPC facility
- b. Donations or gifts that are for a "foreign charitable purpose" (e.g. donations made to some overseas relief funds managed by an approved IPC).

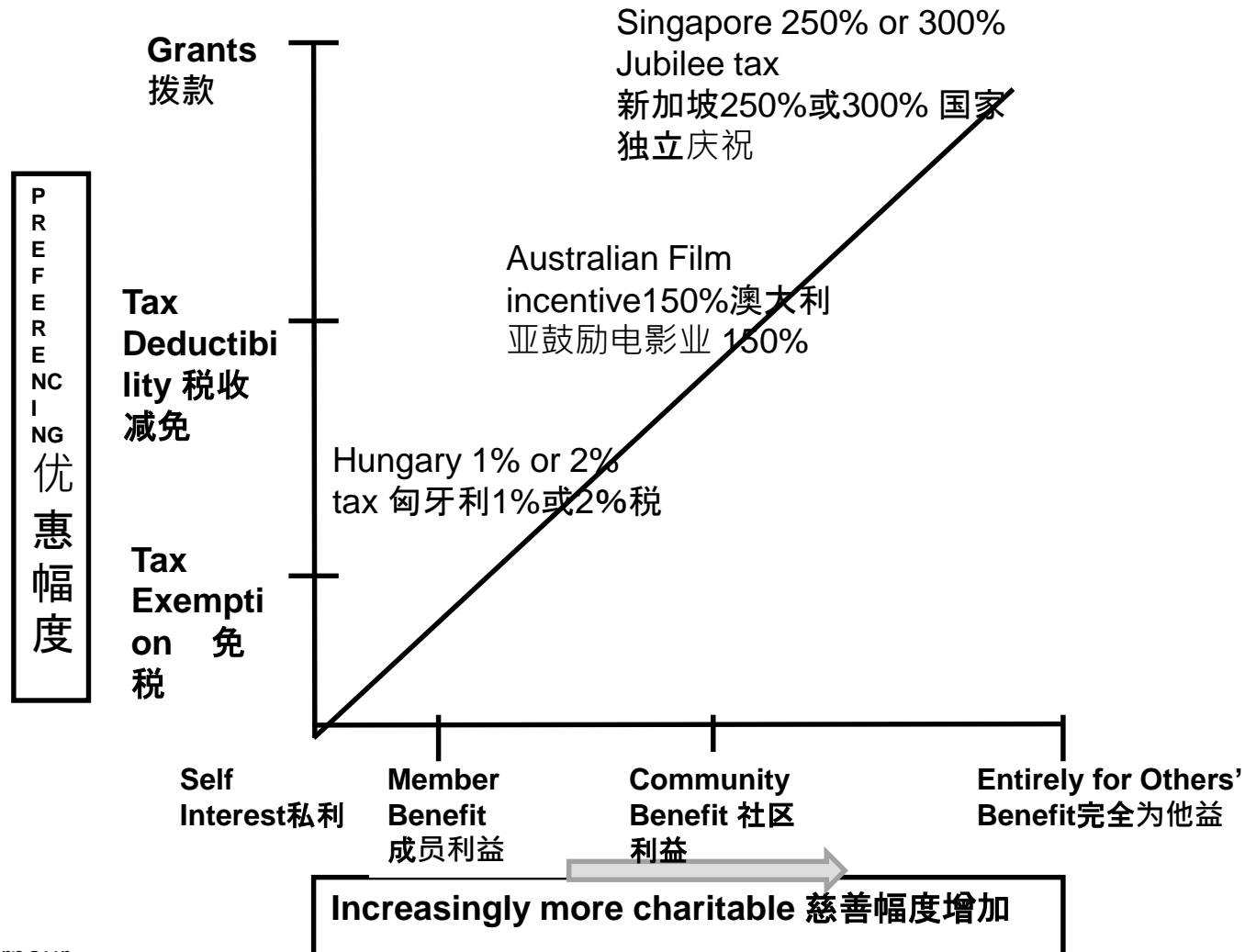
- 下列捐赠不能享受税前扣除：
 - a. 捐赠者实际上利用公益机构场所进行广告宣传
 - b. 为满足“国外慈善目的”（例如向获得授权的公益机构运营管理的海外救济基金进行的捐赠）的捐赠或者赠与。



Australia (culture) 澳大利亚 (文化)

- Australian film industry example to encourage culture
- Income Tax Assessment Act Division 10BA allowed investors a write-off of up to 150% of capital expenditures, as well as tax exemption for up to 50% on net earnings from that investment
- 澳大利亚电影业鼓励文化发展的典例
- 所得税
- 评估法
- 10BA条款允许投资者最高150%于资本支出的免除，同时对于从该项投资中获取的净收益，最高50%可以享受免税待遇。

An Example of the funding laws 资金相关法律示例



Charity policy

慈善政策

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Four proverbs
summarising charity tax
law:

- Use the carrot not the stick
- You catch flies with honey not vinegar
- Catch the child doing good not being naughty
- Tares will always grow with wheat (sort it out at the harvest)

概括慈善税法的四条谚语:

- 使用胡萝卜而不是大棒
- 抓苍蝇需要用果蝇而不是用醋
- 在孩子做得好的时候抓住他/她而不是在淘气的时候
- 稗子总是与小麦一起生长 (在收获的时候再把他们挑出来)



Conclusion 结论

Tax law is to raise funds *and* encourage voluntary contributions of public benefit

There is a lot of flexibility in how that is to be done with many examples of each country working out what is best for its needs

- 税法在于筹集资金并且鼓励利为了公益的自愿捐赠
- 从不同国家的实例来看，为更好满足需求，可以采用各种灵活的方法。



The End!