

1950

Speeches/Documents

**Title: Provisional regulations on Slaughter Tax of the People's Republic of China**

**Author: GAC**

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**Source:** <http://www.chinatax.gov.cn/n6669073/n6669088/6888391.html>

**Description:**

Article 1

Anyone slaughtering hogs, goats and sheep, cattle and other domestic animals shall pay slaughter tax in accordance with the provisions of these Regulations.

Article 2

Those raising and slaughtering domestic animals for consumption by themselves shall be exempted from slaughter tax and pay tax on the portion sold to others.

Article 3

Farming animals, draft animals, stock animals, pregnant animals and cubs shall deserve protection. The people's governments of the provinces, autonomous regions and municipalities directly under the GAC shall formulate measures for the protection and butchery of domestic animals in the light of the actual local economic conditions and the customs and habits of the local people.

Article 4

Slaughter tax shall be levied at the rate of 10% of the price of the actual weight of the animal at the time of slaughtering. Where tax cannot be assessed on the basis of the actual weight, it may be assessed on the price of the standard weights of that type of animals.

Article 5

The meat price for assessment of slaughter tax shall be announced daily or periodically on the basis of investigation by the local tax authorities.

Article 6

Slaughter tax shall be collected by the tax authorities. Where the butcher is remote from the locality of the tax authorities, collection of slaughter tax may be entrusted to the local township (village) people's governments or cooperatives but shall not be contracted for tax collection.

The tax authorities shall pay tax collecting agents a commission of up to 3% of the tax collected as provided by the previous passage.

Article 7

A butcher shall apply to the tax authorities or tax collecting agent for inspection of the animals to be slaughtered and pay slaughter tax and the tax authorities or tax collecting agent shall issue receipt of the tax payment and imprint the meat with the official inspection seal before the meat is allowed to be marketed. In case of the meat found below hygienic standards, the meat is forbidden for sale and no tax shall be levied.

Article 8

In the interest of guaranteeing public health and convenience for inspection, cities shall set up stockyards gradually of which the measures for the administration shall be formulated by the local tax authorities together with the local administrative departments for industry and commerce and the departments of public health and then reported to the people's governments of the same level for examination and approval.

#### Article 9

A professional or side-line butcher shall apply to the local administration for industry and commerce and tax authorities for registration and process cancellation of registration at the time of termination of the business.

#### Article 10

Fines listed below shall be imposed on breaches and violations of laws and regulations:

1. A fine up to 300,000 yuan on a butcher failing to apply for registration;
2. A fine up to three times the amount of tax payable on slaughtering, shipping and sell animals in secret in addition to be made to pay the slaughter tax ;
3. Serious cases of forfeiting tax documents, inspection seals or illegal slaughtering of animals shall be sent to the people's court to be dealt with.

#### Article 11

Any person may inform on breaches and violations of the laws and regulations cited in the previous passage and after the information has been proved truthful and the case has been properly dealt with, the tax authorities shall give the informer an award to the equivalent of 20% to 30% of the fine on the culprit and protect the informer's confidentiality.

#### Article 12

Measures for the inspection of slaughter tax shall be formulated by the provincial (municipal) tax departments and reported to the people's governments of the same level for examination and approval and then reported to the General Administration for Taxation of the Ministry of Finance of the Central People's Government for the record.

#### Article 13

The provincial (municipal) people's governments shall issue orders with regard to permission and tax exemption for animal slaughtering on religious festivals among the ethnic groups under the jurisdiction thereof.

#### Article 14

These Regulations shall go into effect as from the day of promulgation.