

1949

**Meetings**

**Dates of Meeting:**

24-11-1949 - 10-12-1949

**Type of Meeting:**

1<sup>st</sup> National Tax Conference

**Place of Meeting:**

Beijing

**Attendance:**

Bo Yibo

**Major Agenda Items:**

Unifying tax system

**Speeches/Reports:**

Bo Yibo

**Other Decisions and/or Actions:**

- Formulation of the 12 articles of the principal rules for implementation of the national tax administration
- 14 categories of taxes:
  1. Commodity tax; Industrial and commercial business tax; salt tax and customs duties
  2. Personal income taxes: Wages and salaries income tax (1980 introduced ) and the interest income tax
  3. Local taxes: stamp tax, inheritance tax (never introduced) transaction tax, slaughter tax, house tax, land tax, specific consumption tax and vehicle and vessel tax.
  4. Agricultural tax with progressive rates

**Remarks:**

1. The main task was to unify the tax system. In the liberated areas different tax laws existed.