

Interim Regulations on Agricultural Tax in the New Liberated Area

Chapter One General Provisions

Article 1 These regulations are formulated in accordance with the provisions of Article 40 of the Common Program of the Chinese People's Political Consultative Conference and with reference to the actual conditions in the rural areas of the newly liberated areas.

Article 2 The agricultural tax in the New Liberated Area shall be levied on a household basis and progressively calculated according to the average agricultural income per person of the agricultural population.

Article 3 For all land with agricultural income, unless otherwise stipulated in this Regulation, the income earner shall pay agricultural tax.

Article 4 All types of land listed on the left are exempt from agricultural tax:

1. Wasteland; but it is inevitable for those who become barren due to slack in farming.
2. Farms, forest farms and nurseries for the purpose of experimentation, approved by the people's government at or above the county (city) level.
3. Self-cultivation land in schools, orphanages, nursing homes, and hospitals has been approved by the people's government at or above the county (city) level.
4. Those whose agricultural production income has been paid to the state by the government.
5. Tax exemption granted by the Central People's Government Administration Council.

Article 5 All types of land listed on the left shall be exempt from agricultural tax during the specified period:

1. Cultivation and cultivation of wasteland, with different conditions within three to five years.
2. Cultivation and cultivation of wasteland, with different conditions within one to three years.
3. Those who have a rebate in their rebate year.

Chapter 2 Calculation of Agricultural Income and Agricultural Population

Article 6 The calculation of agricultural income is based on the annual output of the land, and the unit is jin.

"Perennial yield" refers to the yield that should be harvested throughout the year under the natural conditions of the land, general operating conditions and planting habits.

The annual output should be calculated based on the main grains grown most locally (hereinafter referred to as the staple grains), and other grains converted into the main grains.

Article 7 For the same land, due to hard work, good management or planting of cash crops, whose harvest exceeds the normal annual yield, the calculation will still be calculated based on the normal annual yield, and the yield will not be counted; due to the lack of farming, the yield will be less than the annual yield. In addition, it is also calculated according to the normal annual output.

Article 8 If the annual output is increased due to the construction of water conservancy projects or other methods of improving the land, the expenses shall be privately raised, and the annual

output shall not be revised within five years; if it belongs to the state, the annual output shall be provided. No revision within three years.

Article 9 For forest trees or other special products, the methods for calculating and levying shall be drawn up by the people's government of the province (city) and submitted to the people's government of the large administrative region (military and political committee) for approval.

Article 10 The calculation of the agricultural population is based on the actual agricultural population of the rural households at the time the agricultural tax checklist was completed. Those who do not use agricultural income as their main source of income are not counted; however, revolutionary soldiers and supply system workers may be included in the agricultural population in their homes.

Employed farmers are included in the agricultural population in their own homes, not in the employer's homes.

Families of martyrs living in the villages must add the number of martyrs to the agricultural population when calculating agricultural taxes.

Chapter III Tax Rates and Methods of Calculation and Collection

Article 11: With households as a unit, tax-exemption is granted to those whose annual average agricultural tax income per person of agricultural population does not exceed 150 kilograms of staple food.

According to the provisions of the preceding paragraph, if the taxpayers are less than 90% of the agricultural households, the threshold may be reduced to 120 catties, which shall be determined by the provincial (city) people's government based on the specific conditions of each province (city).

Article 12 The tax rate of agricultural tax is as follows:

Tax class	Average annual agricultural income per person of the whole family (city catties)	tax rate(%)	Tax class	Average annual agricultural income per person of the whole family (city catties)	tax rate(%)
	Below 150 kg	Exempt	21	1231--1310	23
1	151--190	3	22	1311--1390	24
2	191--230	4	23	1391--1490	25
3	231--270	5	24	1491--1590	26
4	271--310	6	25	1591--1690	27
5	311--350	7	26	1691--1790	28
6	351--390	8	27	1791--1890	29
7	391--430	9	28	1891--1990	30
8	431--470	10	29	1991--2110	31

9	471--510	11	30	2111--2230	32
10	511--550	12	31	2231--2350	33
11	551--610	13	32	2351--2470	34
12	611--670	14	33	2471--2590	35
13	671--730	15	34	2591--2710	36
14	731--790	16	35	2711--2850	37
15	791--850	17	36	2851--2990	38
16	851--910	18	37	2991--3130	39
17	911--990	19	38	3131--3270	40
18	991--1070	20	39	3271--3410	41
19	1071--1150	21	40	3411 kg or more	42
20	1151--1230	22			

People's governments at all levels must strictly comply with the tax rates stipulated in these Regulations, and must not increase or decrease freely. For special households whose annual income is more than 200,000 jin, the provincial people's government may separately stipulate the levy, but including local surcharges, the maximum shall not exceed 80% of their agricultural income.

Article 13 Where agricultural income cannot be calculated on the average of the population, it shall be levied according to the following regulations:

1. Farmland income from schools, orphanages, nursing homes, and hospitals is used to fund the agencies; their farmland, employees and operators are collected at 7% of their total agricultural income; lessors are based on their rent Ten percent of the levy.

2. Public farms shall be levied at 10% of their total agricultural income.

3. The cultivated land of ancestral halls, clubs, temples, and churches shall be expropriated at 14% of their total agricultural income for self-cultivators; for hired operators at 25% of their total income; leasers, Levied at 40% of the rent. 4. The agricultural tax calculation method for the cultivated land of lama temples and mosques shall be separately drafted by the provincial (city) people's government and submitted to the people's government of the large administrative region (military and political committee) for approval.

Article 14 Where the land of taxpayers is scattered in other provinces (cities), counties (cities), their agricultural taxes shall be calculated and levied according to the following regulations:

1. Self-cultivation and tenant farmland at the junction of provinces, counties, districts and townships shall be collectively assessed and levied based on the location of the taxpayer.

2. If the leased land is scattered in other provinces (cities), the expropriation shall be calculated as one person for a single independent household where the land is located.

3. If the leased land is scattered in the province's counties (cities) or in the districts and townships of the county (cities), the levy shall be calculated in a consolidated manner or in separate households, which shall be stipulated by the people's government of the province (city) and county in accordance with the convenience of tax payment.

Article 15 Agricultural tax is calculated and levied based on total income. Self-arable land, leased land and tenant farmland, due to the nature of their income, have different total income and net income. According to the principle of government rewarding labor and taking care of production, the following regulations should be followed After conversion, it is calculated and levied in accordance with Articles 11 and 12:

1. The income from self-cultivation land and land operated by hired workers shall be the total income, calculated as 100 jin for every 100 jin.

2. The income from leased land is a net income, and every hundred catties are calculated as 120 catties.

3. The income from the tenancy farmland is the income after the rent is paid, which is actually lower than the total income, and every 100 catties is calculated as 80 catties.

Article 16 The taxation method for leased land and tenant farmland shall be handled in accordance with the following regulations:

1. The land for rent reduction and rent paid in accordance with the law shall be borne by both parties based on their respective income.

2. For land that has not been reduced in accordance with the law, except for the landlord's income, which is calculated at the rate of rental income and paid by the owner, the tenant's income is levied at a 9% tax rate and is also paid by the owner.

After paying taxes, the landlord may deduct the tax paid on behalf of the tenant from the amount of rent reduction that should be used when reducing rent.

3. The land that the landlord does not collect rent is first divided into tenant income part and landlord income part according to the provisions of the rent reduction law. The tenant income part is calculated on the basis of tenant farming income. The landlord income part is calculated on the basis of rental income, and is collected at a rate. All are paid by the tenants.

After the tenant has paid the tax, when the rent is paid, the tax paid on behalf of the owner can be deducted from the rent payable.

Chapter IV Investigation, Expropriation and Reduction

Article 17: The township (village) people's government organizes an agricultural tax investigation and appraisal committee, including representatives of all classes, to conduct investigation and appraisal of the land, output and population of taxpayers, and calculate the tax payable by each household in accordance with the regulations. For the tax amount, complete the agricultural tax checklist and submit it to the county (city) people's government for approval.

Article 18 The amount of agricultural tax is calculated once a year and collected in summer and autumn; in areas with less summer harvest, it may be collected once in autumn.

The agricultural tax is mainly collected from the local staple food, but other foods may be levied. The conversion ratio is determined by the provincial (city) people's government based on the principle of public and private consideration, based on the general price ratio of various local foods, and reported to the Central People's Government for approval.

Article 19 In addition to guaranteeing the collection of grains required by the country, agricultural taxes may be discounted in cash and other agricultural products for the convenience of the people's payment. The types, amounts, conversion ratios, and areas of taxation shall be determined by the provincial (city) people's governments Drafted and reported to the Central People's Government Administration for approval.

Article 20 After the crops are harvested, the township (village) people's government will list and announce according to the tax amount approved by the county (city) people's government. The taxpayer shall, in accordance with the regulations of the announcement, deliver grain, cash or other agricultural products to the designated The grain collection warehouse or agency of the country will obtain an official receipt.

If the transportation distance is more than 100 miles, if the mileage exceeds the mileage, the freight shall be issued at the local general freight rate.

Article 21 Grain delivered by taxpayers must be dried and cleaned, and must not be mixed with water. Article 22 The local agricultural tax surcharge shall not exceed 15% of the normal tax, and shall be levied along with the agricultural tax.

Article 23 If a taxpayer believes that the investigation is untrue, the review is unfair, or the calculation is wrong, it may apply to the Agricultural Tax Investigation and Appraisal Committee for reconsideration and review; if still dissatisfied, it may apply to the township (village), district, or county. The people's government appeals; the township (village), district, and county people's government shall investigate in a timely manner, and the county people's government shall make a ruling according to law. However, during the appeal period, the taxpayer must pay the original tax amount as scheduled, and it will be cleared after the ruling.

Article 24 Anyone who suffers from floods, droughts, insects, hail or other disasters, after investigation is true, may be reduced or exempted. The measures for reduction and exemption shall be stipulated by the People's Government of the Greater Administrative Region (Military and Political Committee) and reported to the Central People's Government Administration for the record.

Article 25 Families of revolutionary martyrs, family members of revolutionary soldiers, family members of supply system staff, and the elderly, weak, orphans, widows, disabled and other particularly poor people shall be assessed by the township (village) agricultural tax investigation and evaluation committee and reported to the county (city) people's government If approved, the tax may be reduced or exempted.

Chapter 5 Rewards and Punishments

Article 26 Anyone who has the left-hand list in the collection and delivery of grains according to these regulations may be praised or rewarded:

1. Grain requisition cadres are good at implementing policies, have a good work style, and work actively.
2. Taxpayers who faithfully report the number of acres of land and output, and actively pay good grains, and play an exemplary role.

Article 27 Anyone who violates the provisions of these regulations by falsely reporting population, land acres, output, and evading tax payment, after investigation is true, in addition to corrections and supplements, the county (city) people's government may impose a percentage of the tax evasion Fines below fifty.

If there is tax resistance or damage to grain collection work, if the circumstances are serious, it may be sent to the people's court for handling.

Article 28: Administrative personnel who engage in malpractices for personal gains, or violate the law and neglect their duties in the work of collecting grain, causing losses to the country and the people shall be given administrative sanctions; if the circumstances are serious, they shall be sent to the people's court for handling.

Chapter VI Supplementary Provisions

Article 29 The people's governments of various provinces (municipalities) may, in accordance with these regulations and with reference to specific local conditions, draw up detailed rules for the implementation of the interim regulations on agricultural taxes of the provinces (municipalities), and submit them to the people's government of the large administrative region (military and political committee) for approval, and then report to the central The People's Government Administration Office for the record.

Article 30 The collection methods of agricultural and animal husbandry taxes in areas where ethnic minorities live and animal husbandry areas shall be separately formulated by the people's governments of the respective provinces, and submitted to the People's Government of the Greater Administrative Region (Military and Political Committee) for approval, and then forwarded to the Central People's Government for the record.

Article 31 These regulations shall come into force on the day when the Central People's Government Committee approves the publication.