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【 Title 】 Decision of the Standing Committee of the National People's Congress on Amending the Individual Income Tax Law of the People's Republic of China [Effective]

【法规标题】全国人大常委会关于修改《中华人民共和国个人所得税法》的决定(2011) [现行有效]

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Order of the President of the People's Republic of China

(No. 48)

The Decision of the Standing Committee of the National People's Congress on Amending the Individual Income Tax Law of the People's Republic of China, as adopted at the 21st meeting of the Standing Committee of the 11th National People's Congress of the People's Republic of China on June 30, 2011, is hereby promulgated and shall come into force on September 1, 2011.

Hu Jintao, President of the People's Republic of China

June 30, 2011

Decision of the Standing Committee of the National People's Congress on Amending the Individual Income Tax Law of the People's Republic of China
(Adopted at the 21st meeting of the Standing Committee of the 11th National People's Congress on June 30, 2011)

It is decided at the 21st meeting of the Standing Committee of the 11th National People's Congress to amend the **Individual Income Tax Law of the People's Republic of China** as follows:

Item (1) of Article 3 shall be changed into: "Income from wages and salaries shall be subject to excess progressive tax rates ranging from 3 percent to 45 percent (See the schedules of tax rates attached hereto)."

中华人民共和国主席令
(第四十八号)

《全国人民代表大会常务委员会关于修改〈中华人民共和国个人所得税法〉的决定》已由中华人民共和国第十一届全国人民代表大会常务委员会第二十一次会议于2011年6月30日通过，现予公布，自2011年9月1日起施行。

中华人民共和国主席 胡锦涛
2011年6月30日

全国人民代表大会常务委员会关于修改《中华人民共和国个人所得税法》的决定
(2011年6月30日第十一届全国人民代表大会常务委员会第二十一次会议通过)

第十一届全国人民代表大会常务委员会第二十一次会议决定对《中华人民共和国个人所得税法》作如下修改:

一、第三条第一项修改为:"工资、薪金所得,适用超额累进税率,税率为百分之三至百分之四十五(税率表附后)。"

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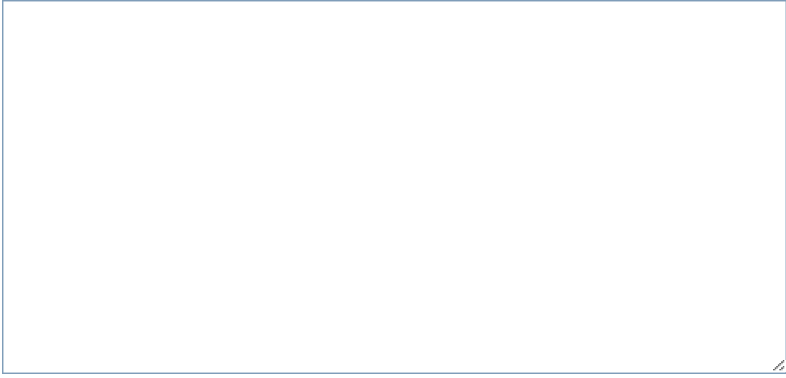
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