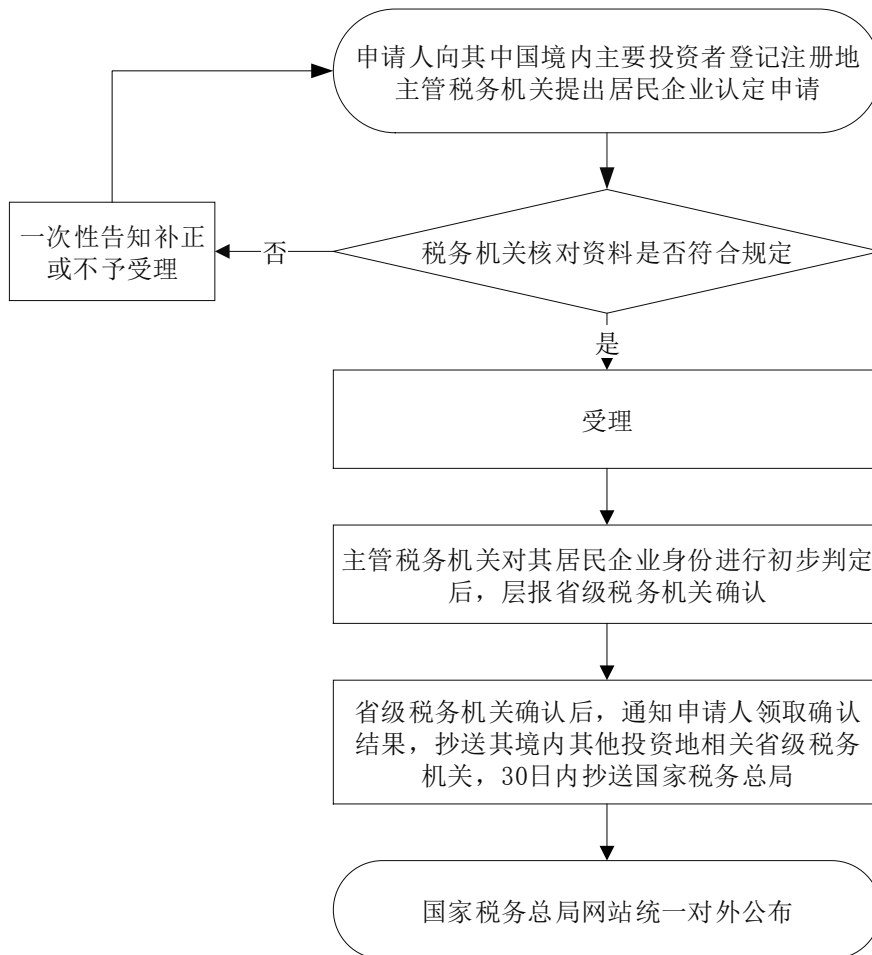


税务行政职权运行流程图

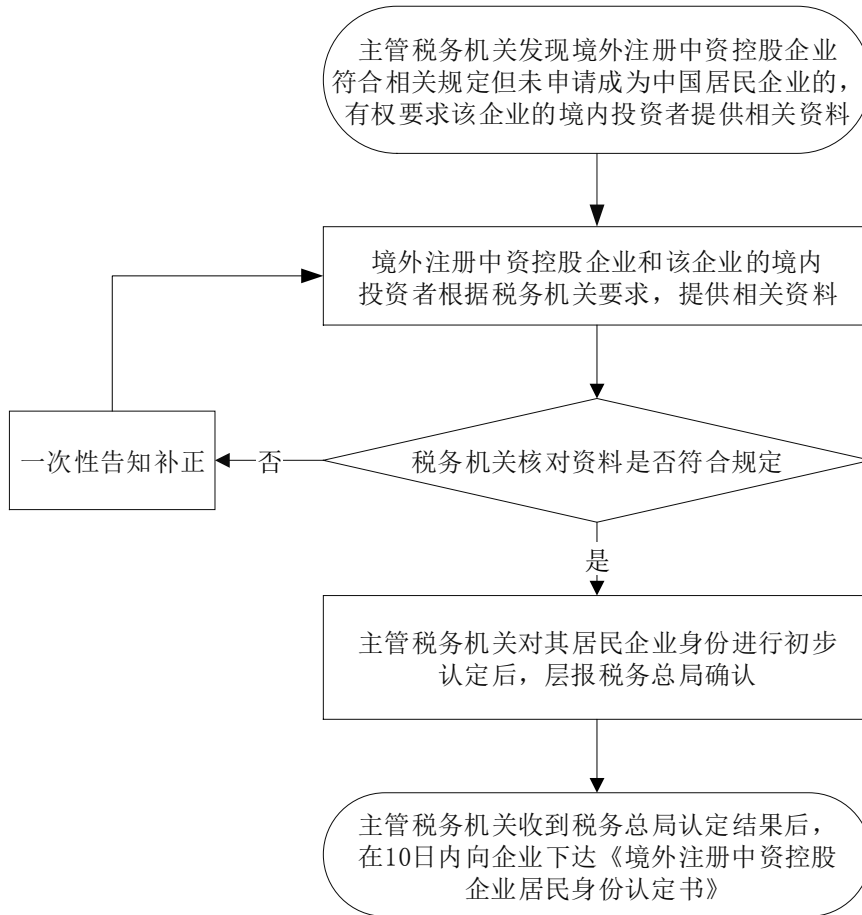
一、税务管理

060200 境外注册的中资控股企业依据实际管理机构标准判定为中国居民企业的认定

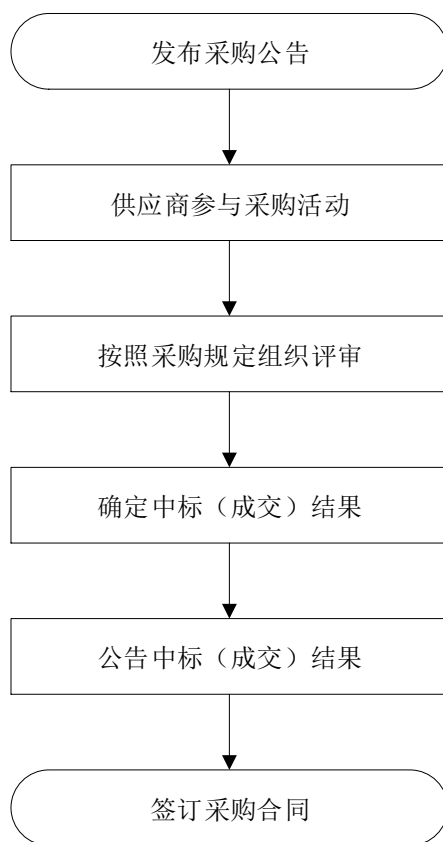
依申请认定程序：



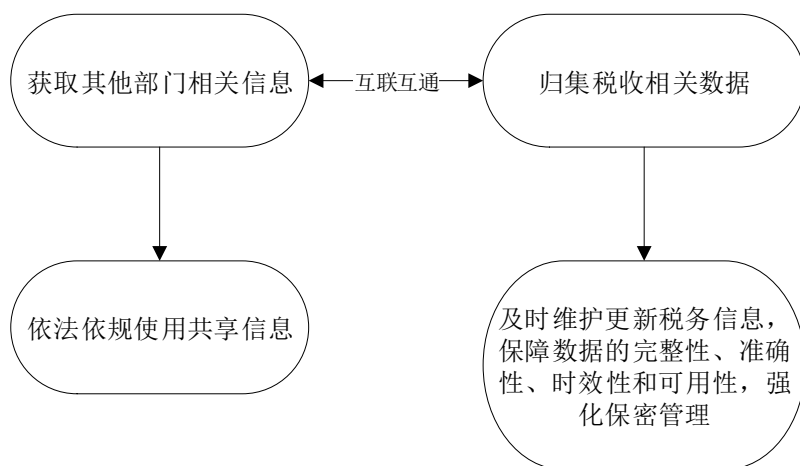
依职权认定程序:



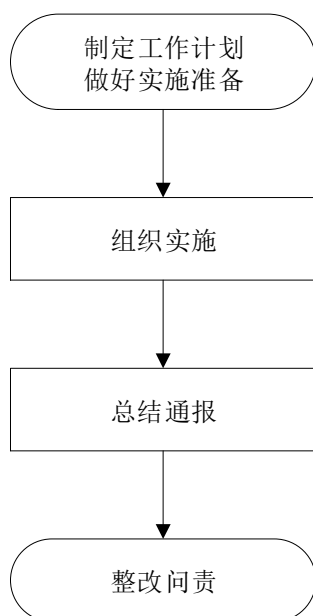
080400 确定发票印制企业



080500 依法实施税收相关数据交换和共享

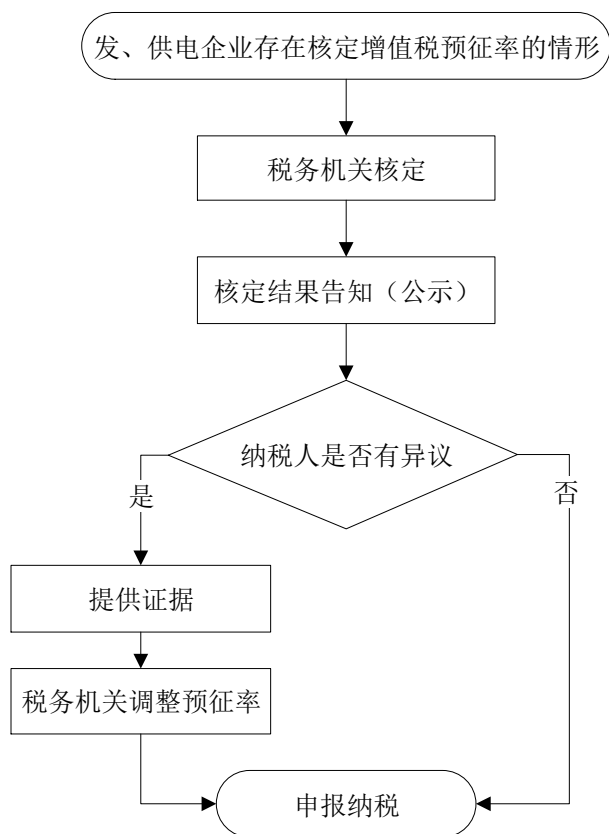


080600 对本系统贯彻落实上级重大决策部署情况和税收执法活动进行监督检查

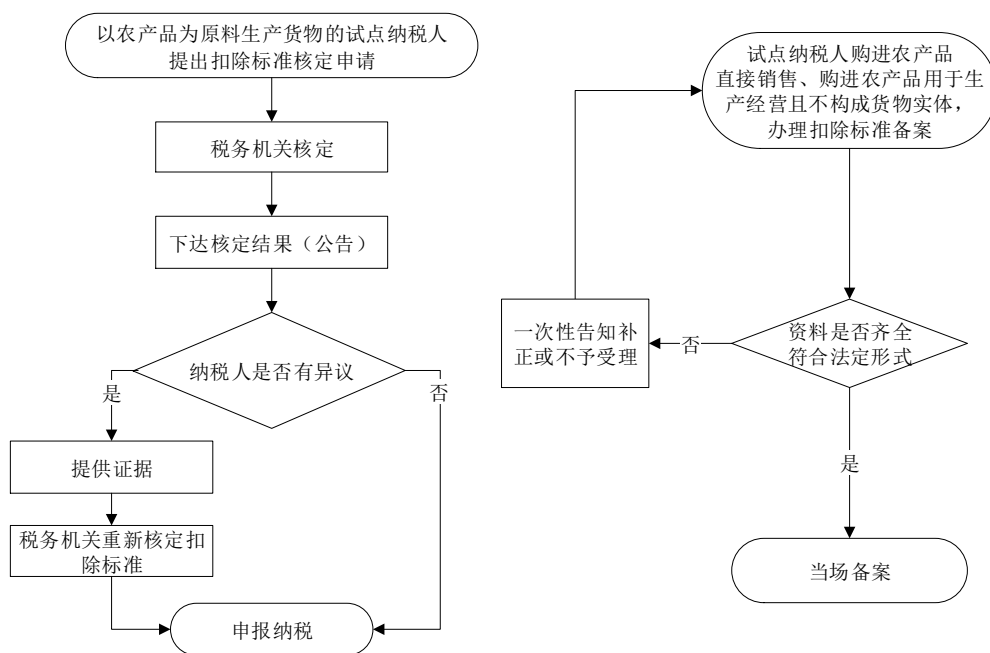


二、税费征收

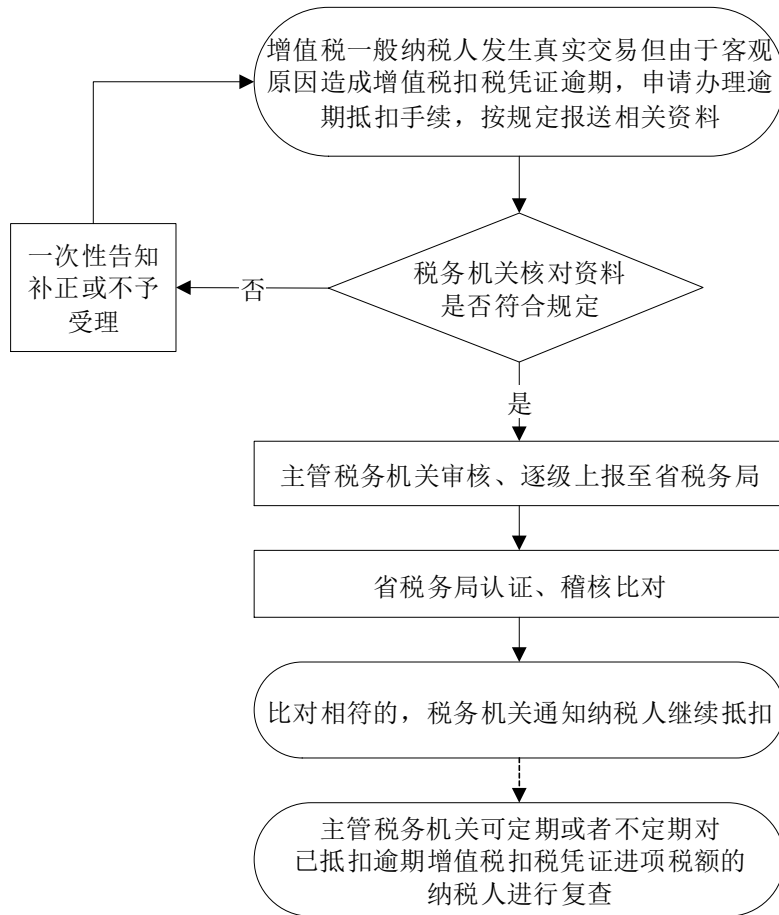
010103 发、供电企业增值税预征率核定和执行期限确定



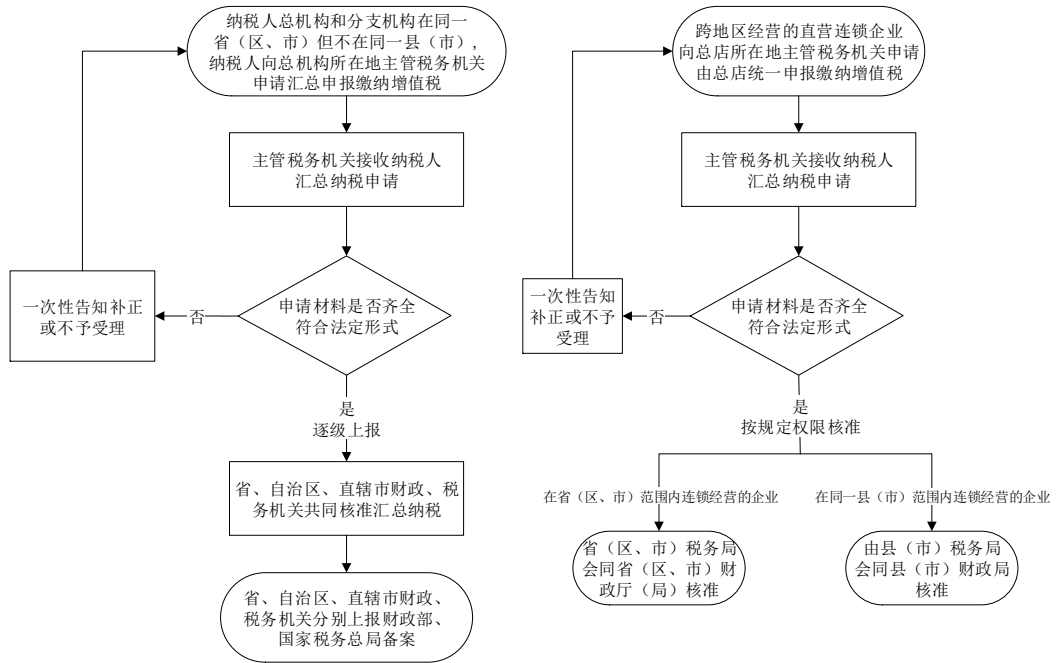
010104 农产品增值税进项税额核定扣除试点纳税人的扣除标准核定



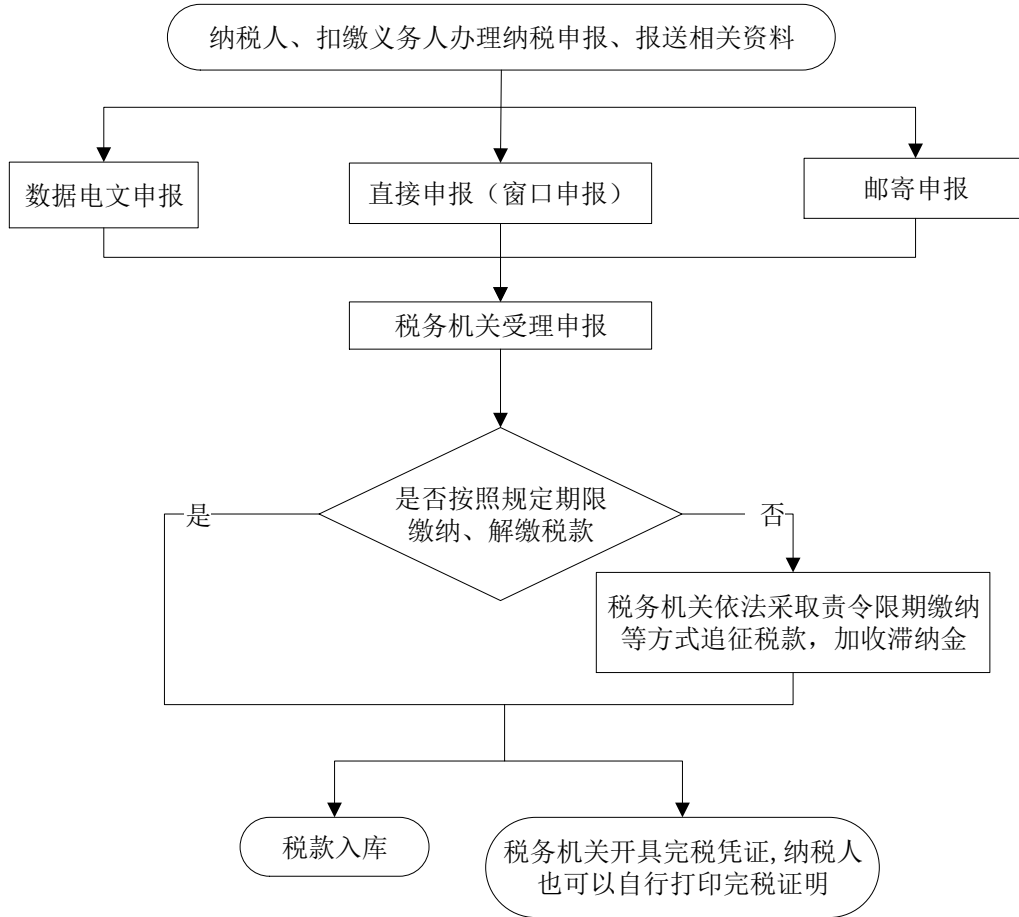
010105 对逾期增值税扣税凭证继续抵扣的核准



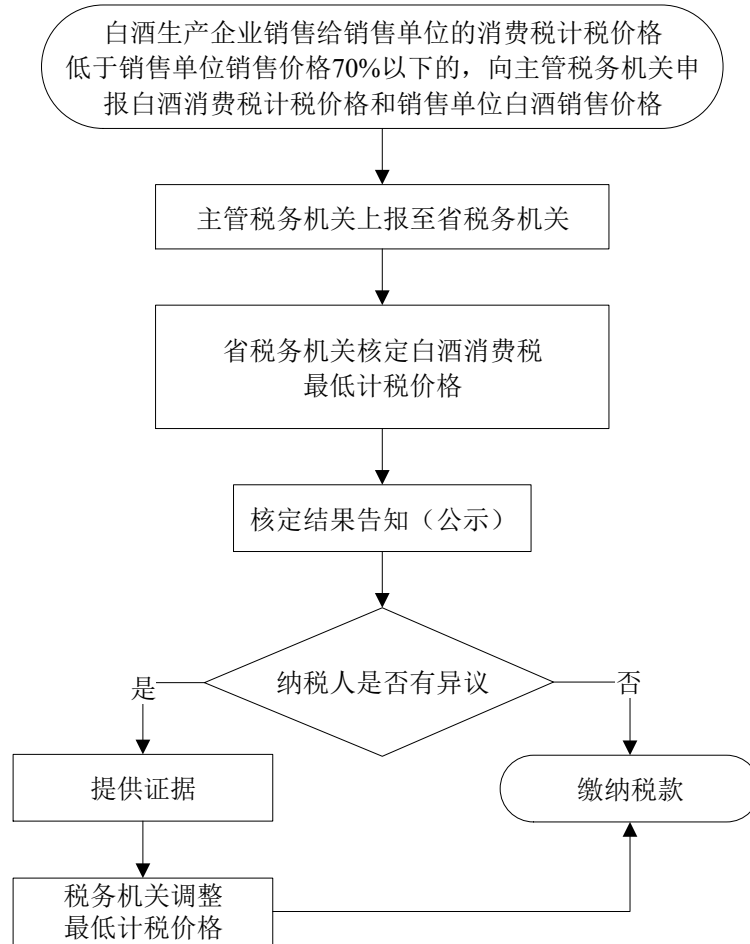
010107 对汇总缴纳增值税的核准



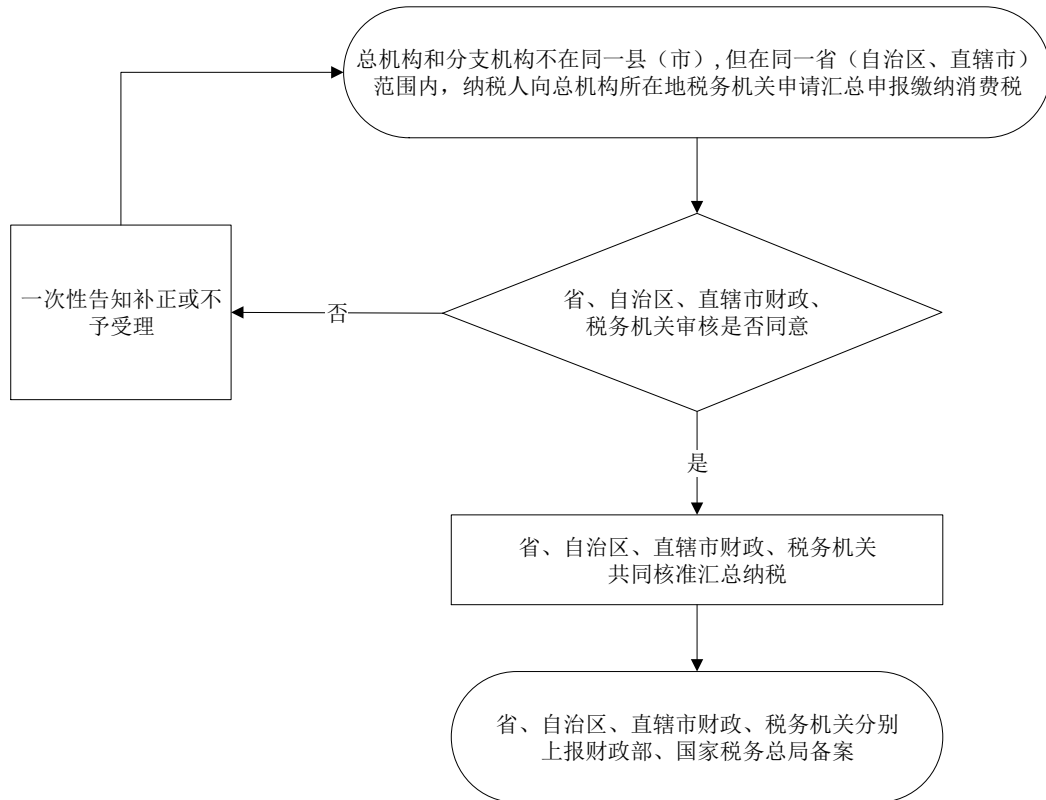
010201 消费税征收



010203 白酒消费税最低计税价格核定

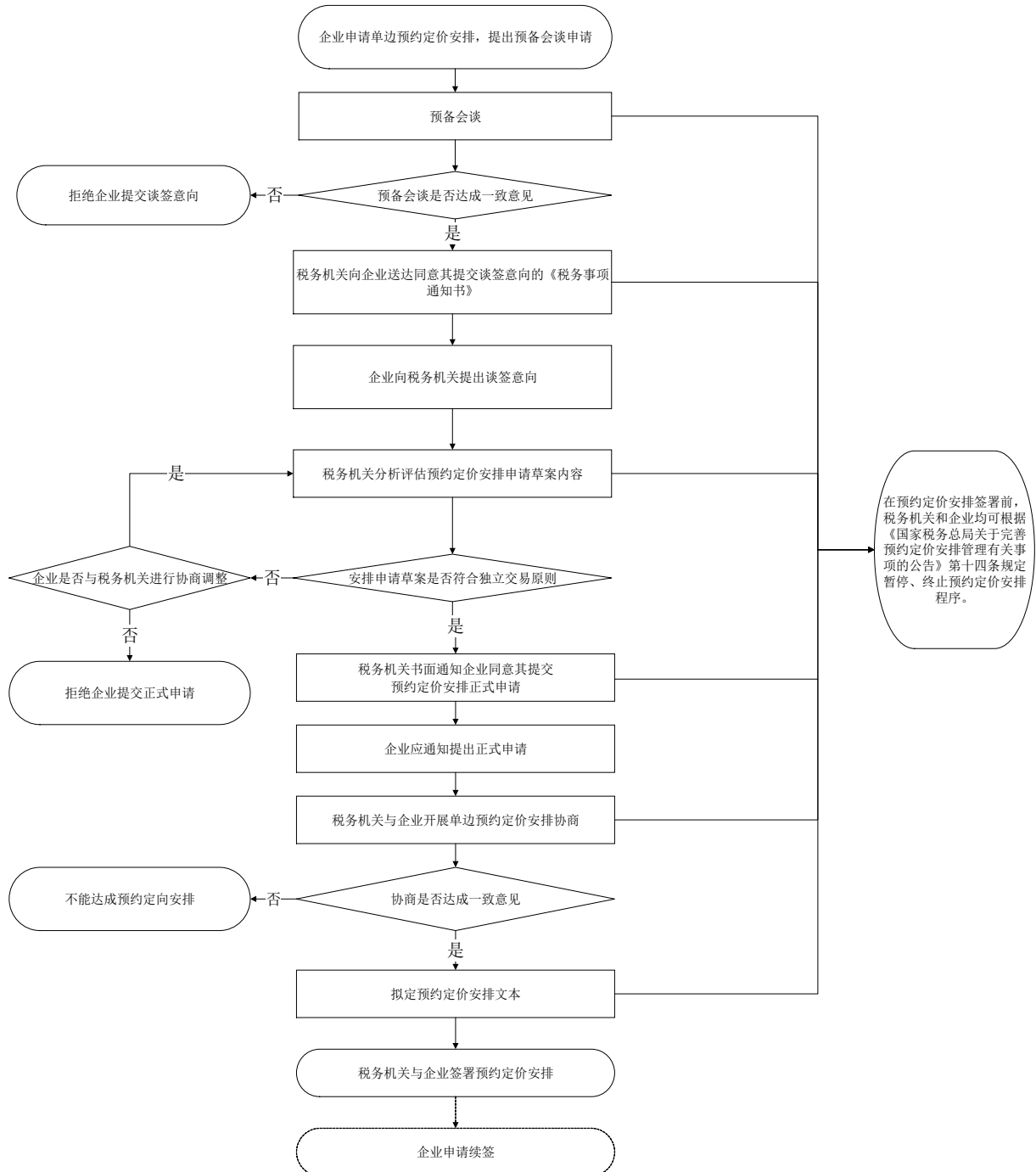


010204 对汇总缴纳消费税的核准

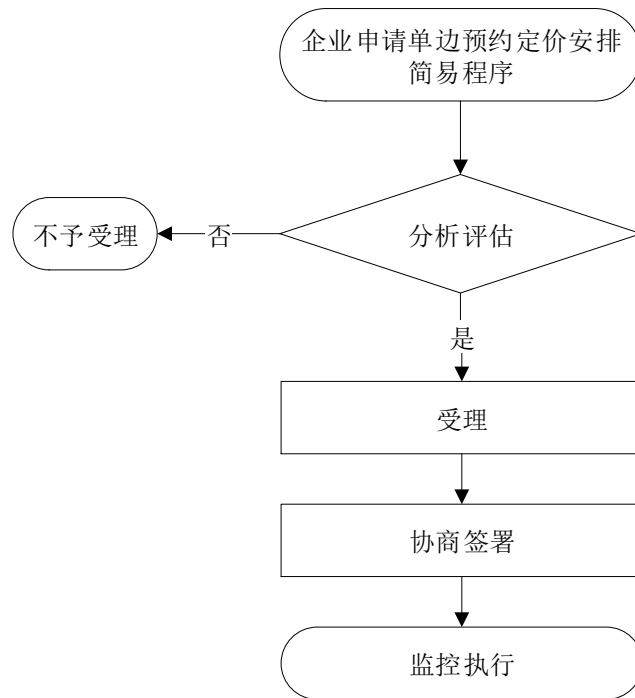


010407 单边预约定价安排谈签（含续签）

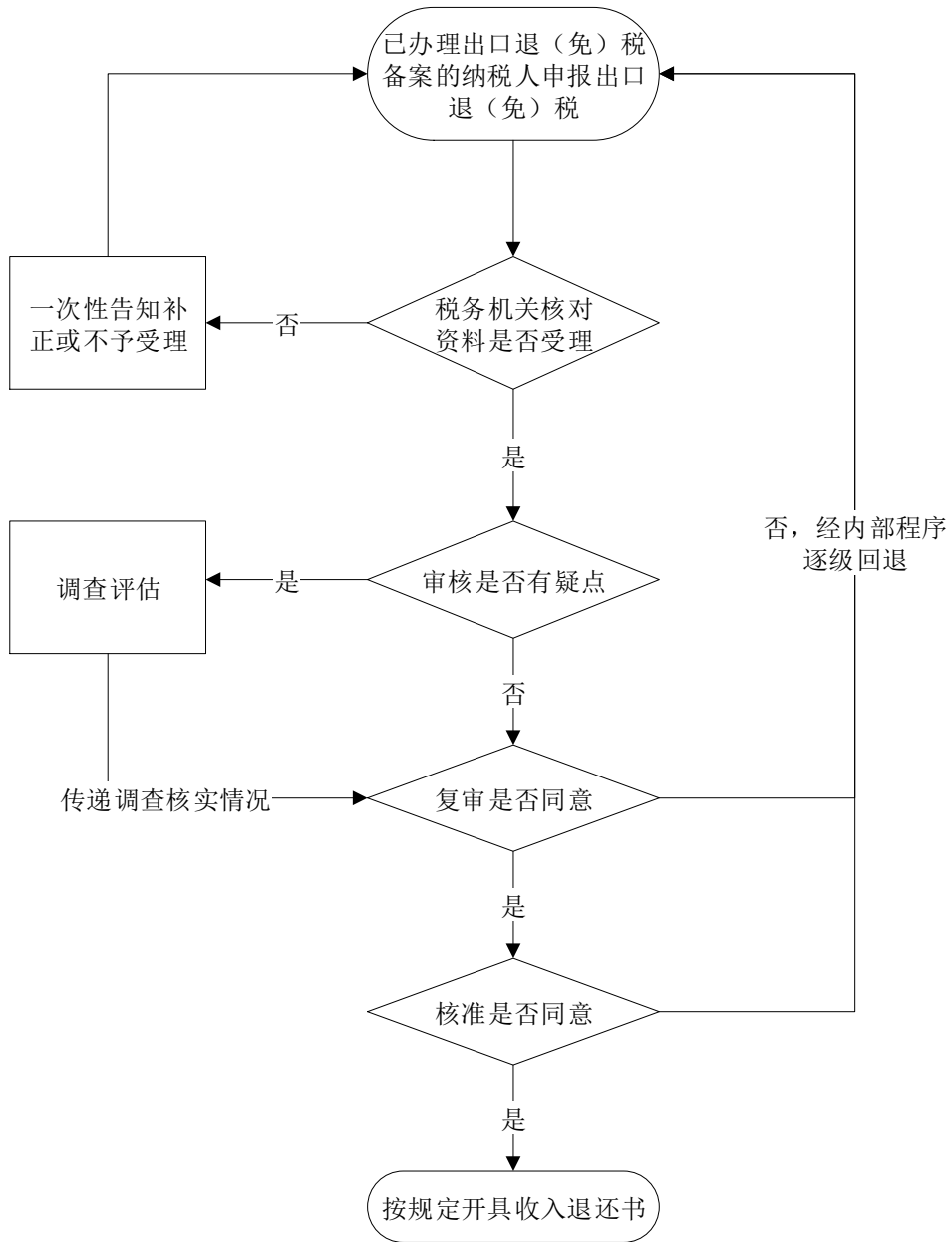
一般程序：



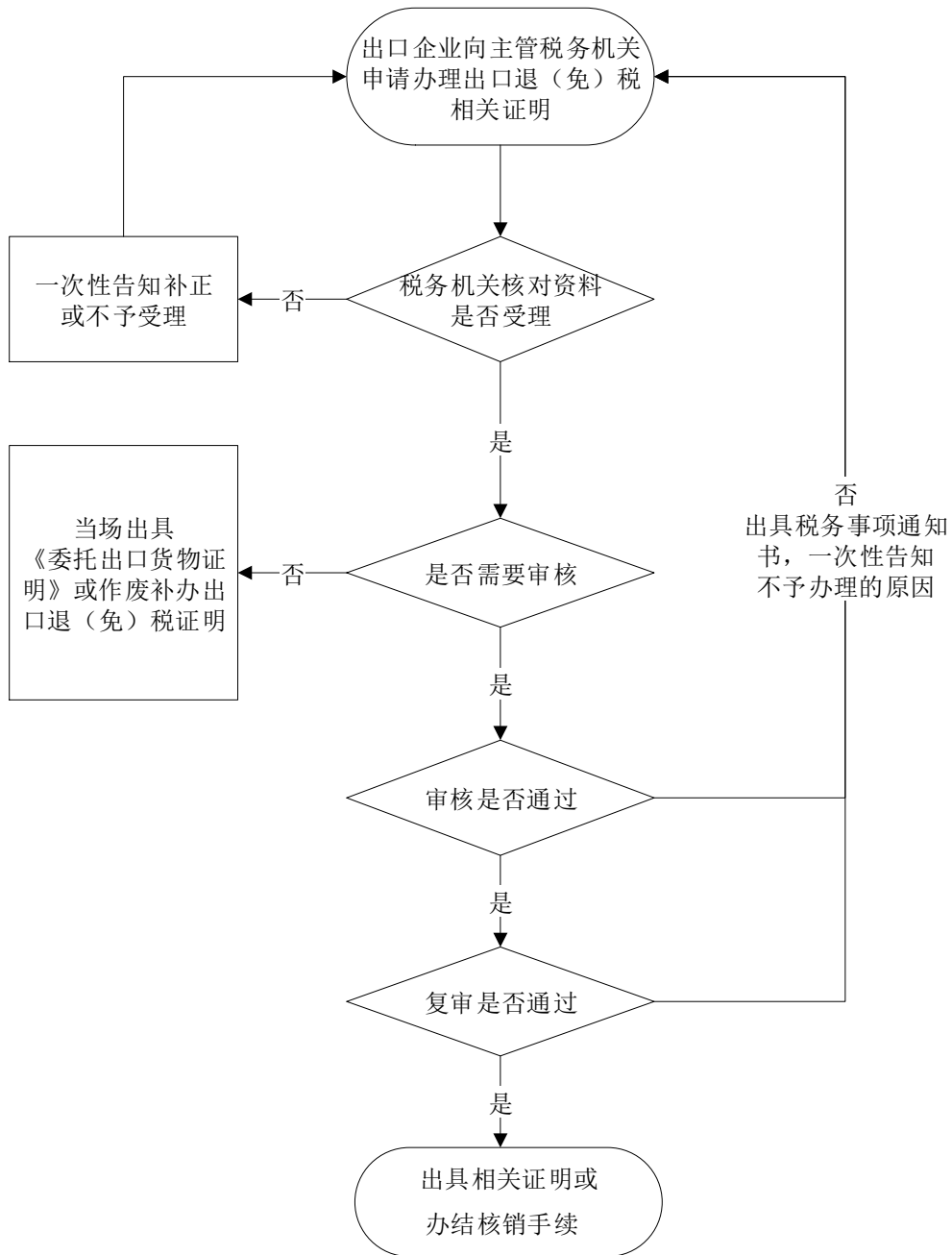
简易程序:



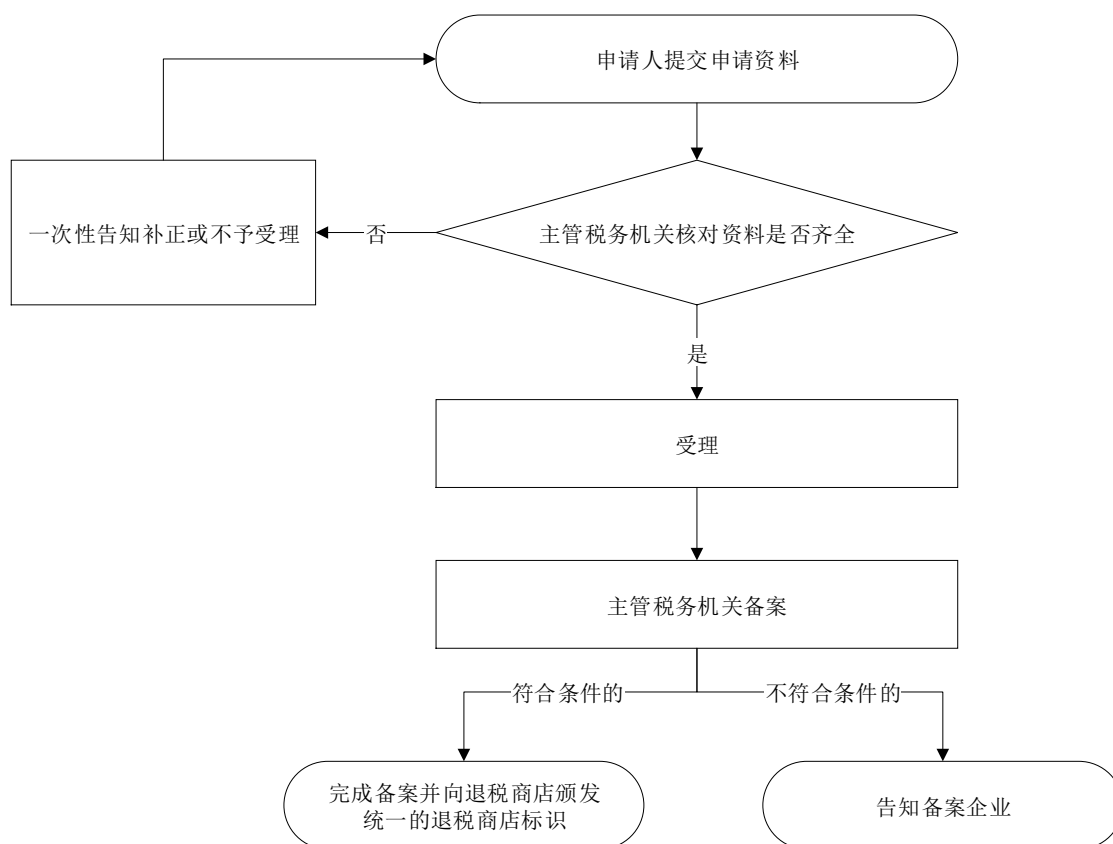
011701 出口货物劳务及应税服务退（免）税办理



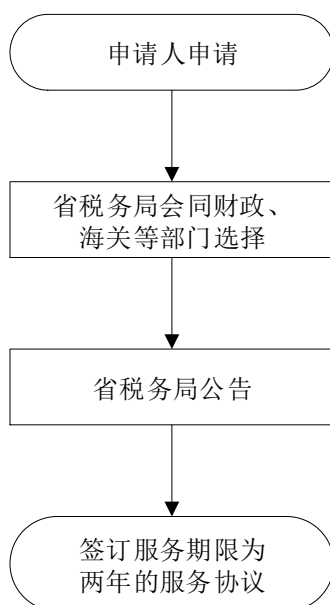
011702 出口退（免）税相关证明出具



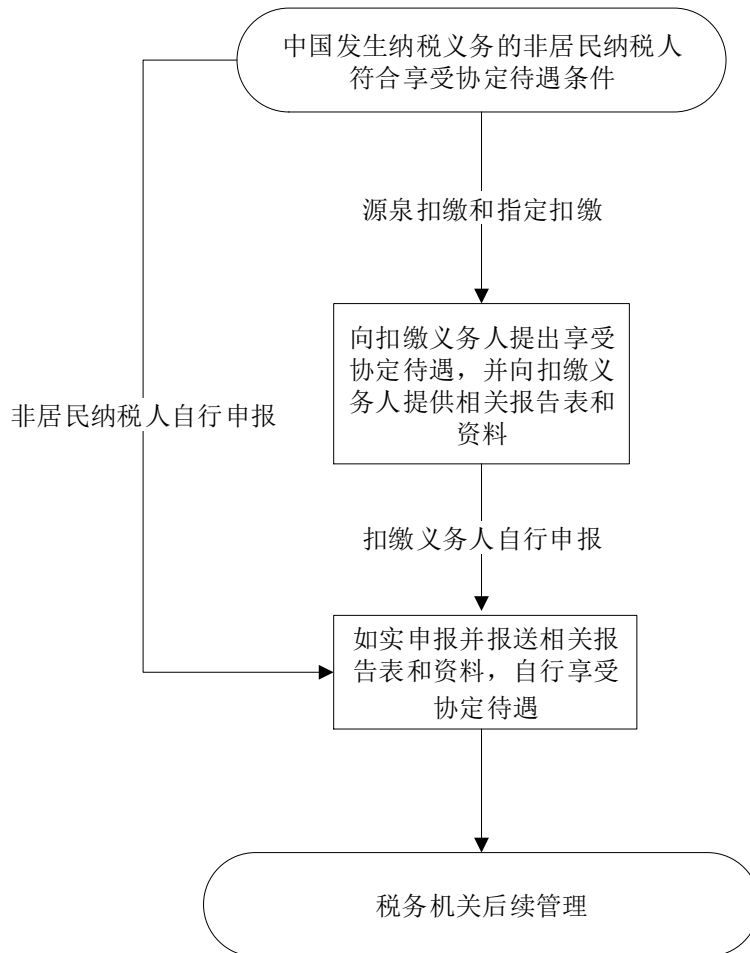
060500 退税商店确认



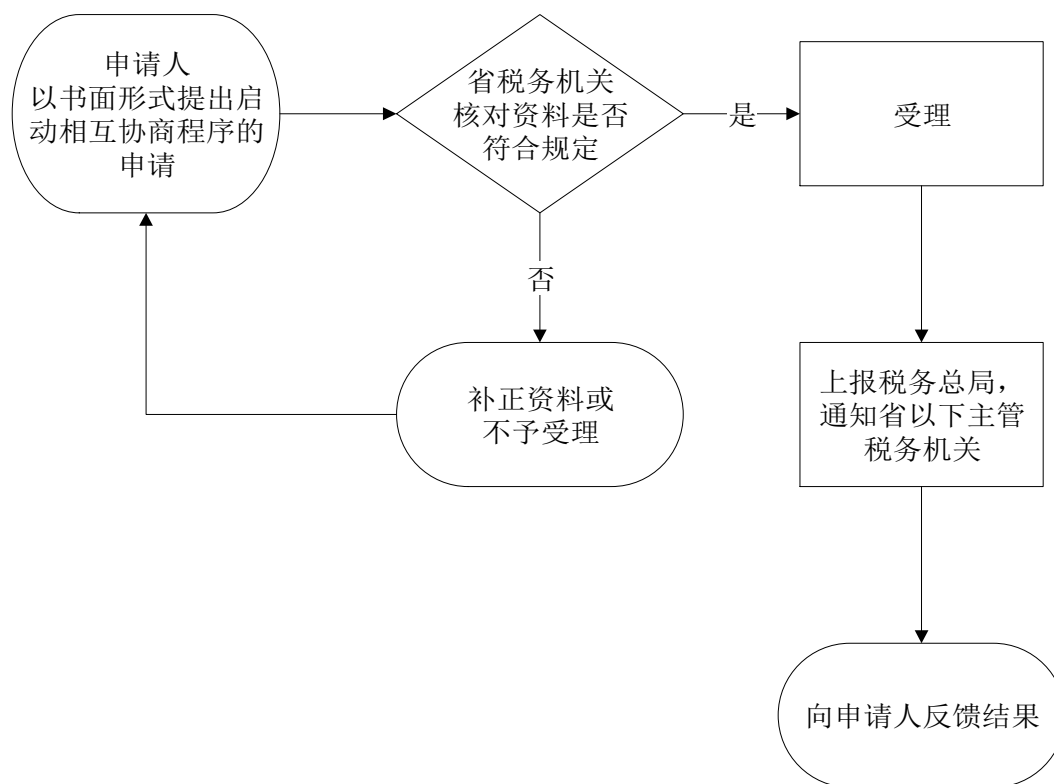
0807100 离境退税代理机构的选择



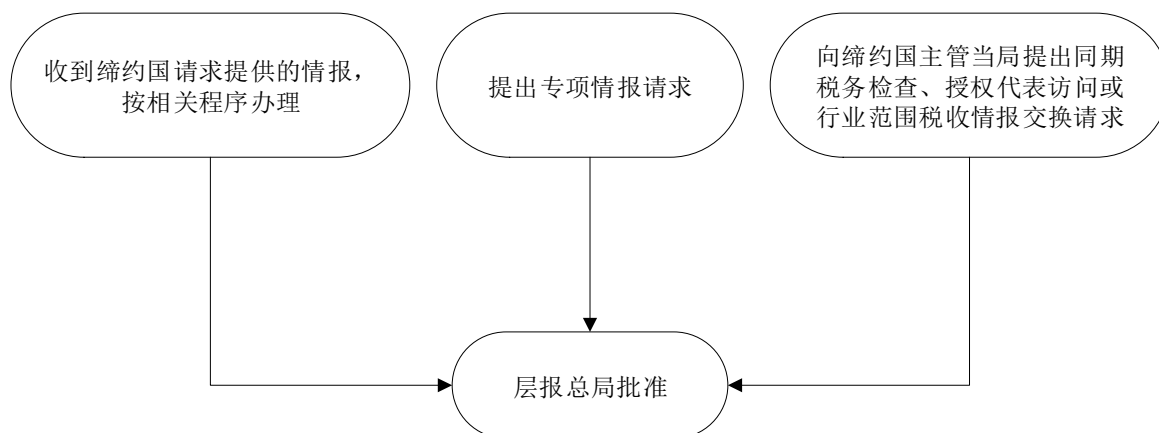
011800 非居民纳税人享受协定待遇管理



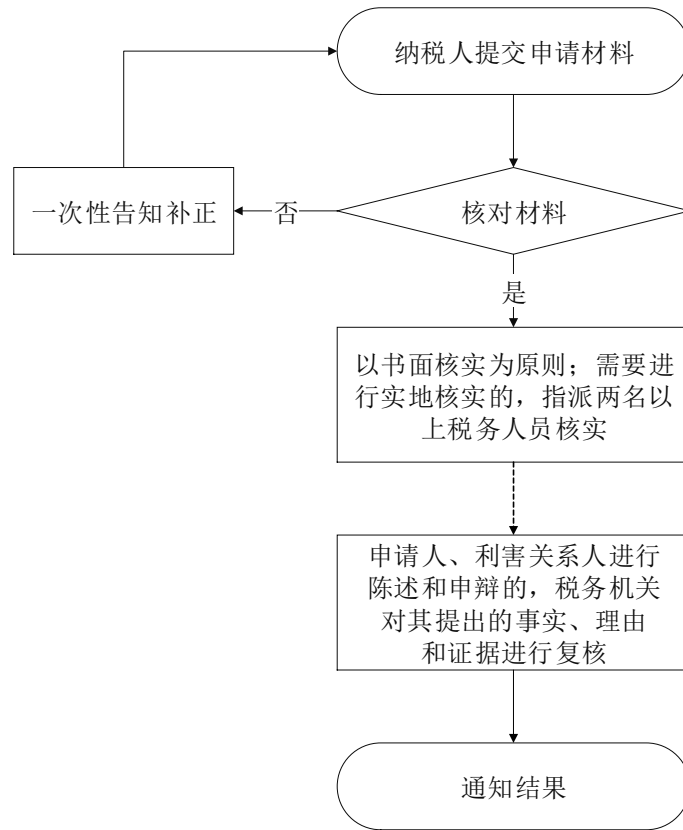
080800 税收协定相互协商



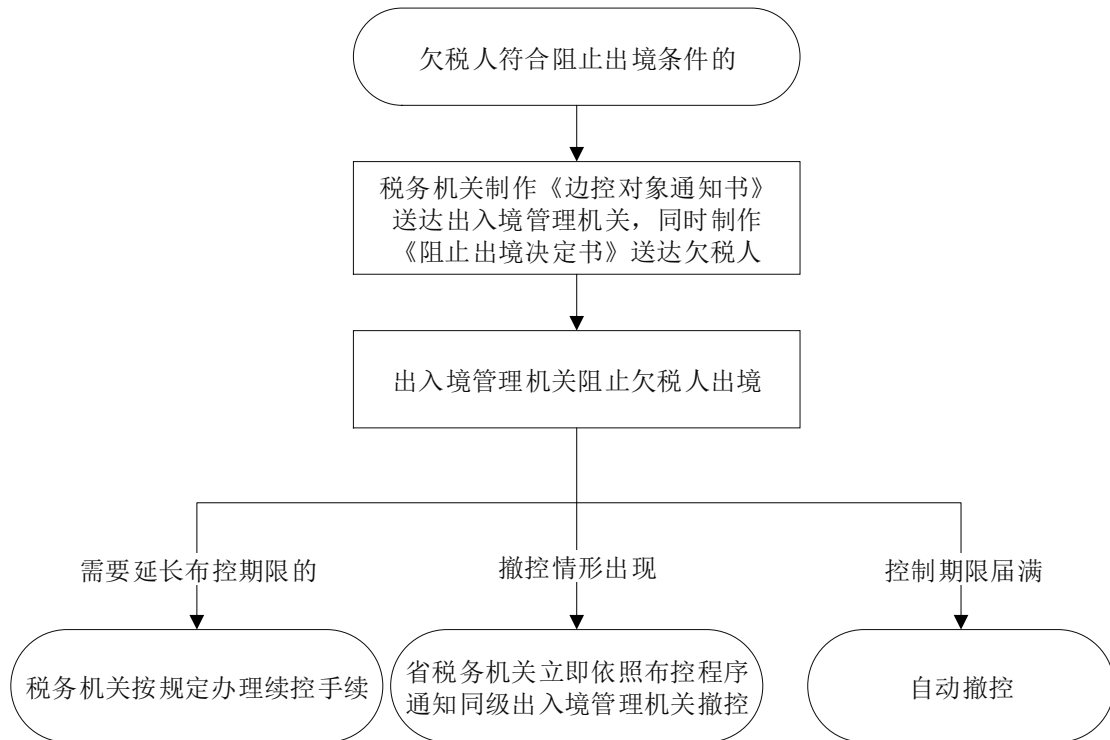
080900 税收情报交换



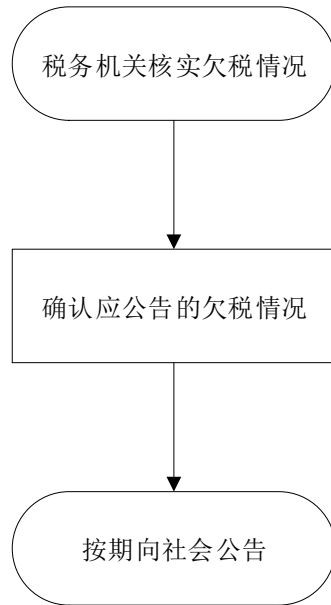
012100 对纳税人延期缴纳税款的核准



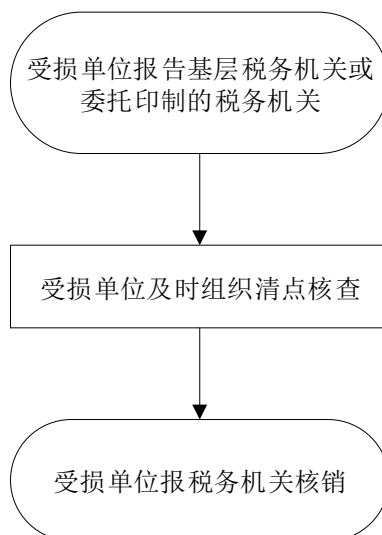
081000 通知出入境管理机关阻止欠税人出境



081100 发布欠税公告

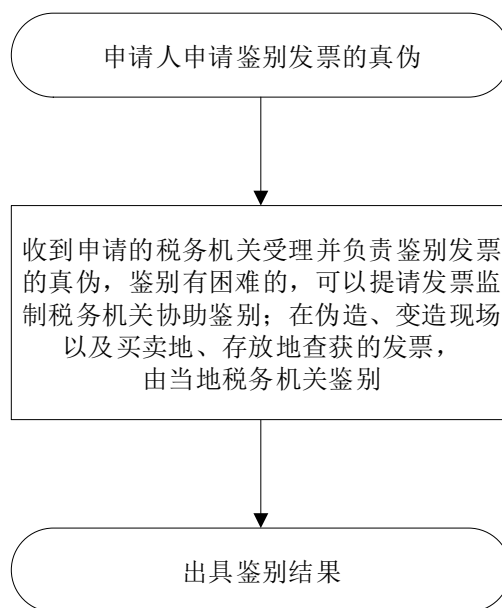


081300 未开具税收票证损失的核销

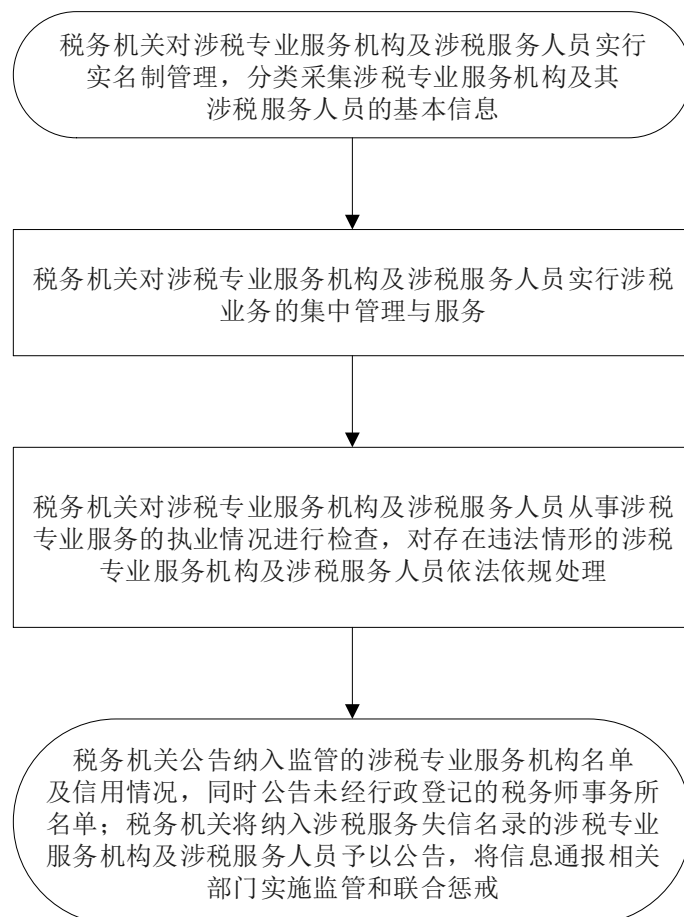


三、税费服务

060800 发票真伪鉴别

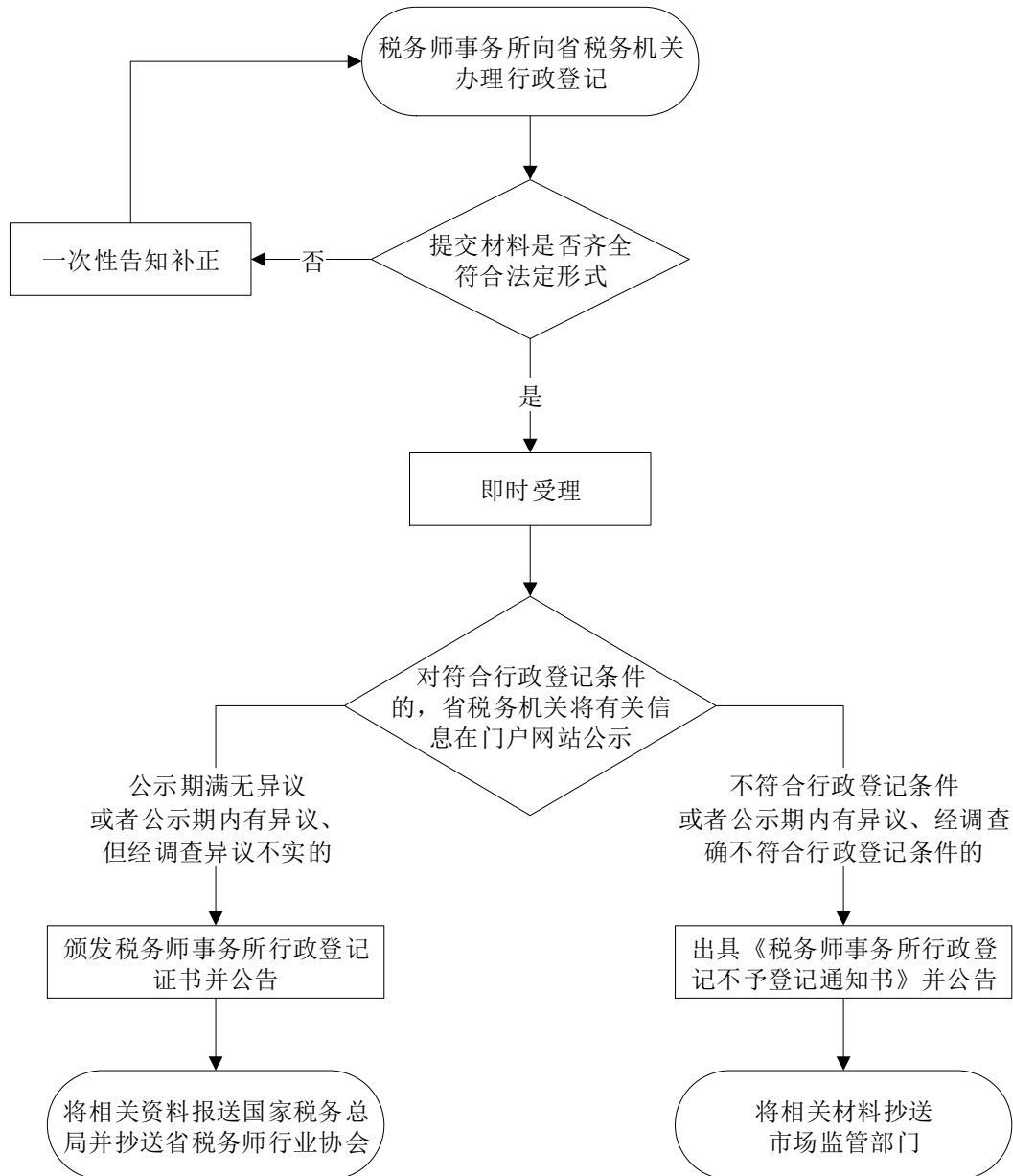


081500 对涉税专业服务机构及涉税服务人员涉税业务的管理

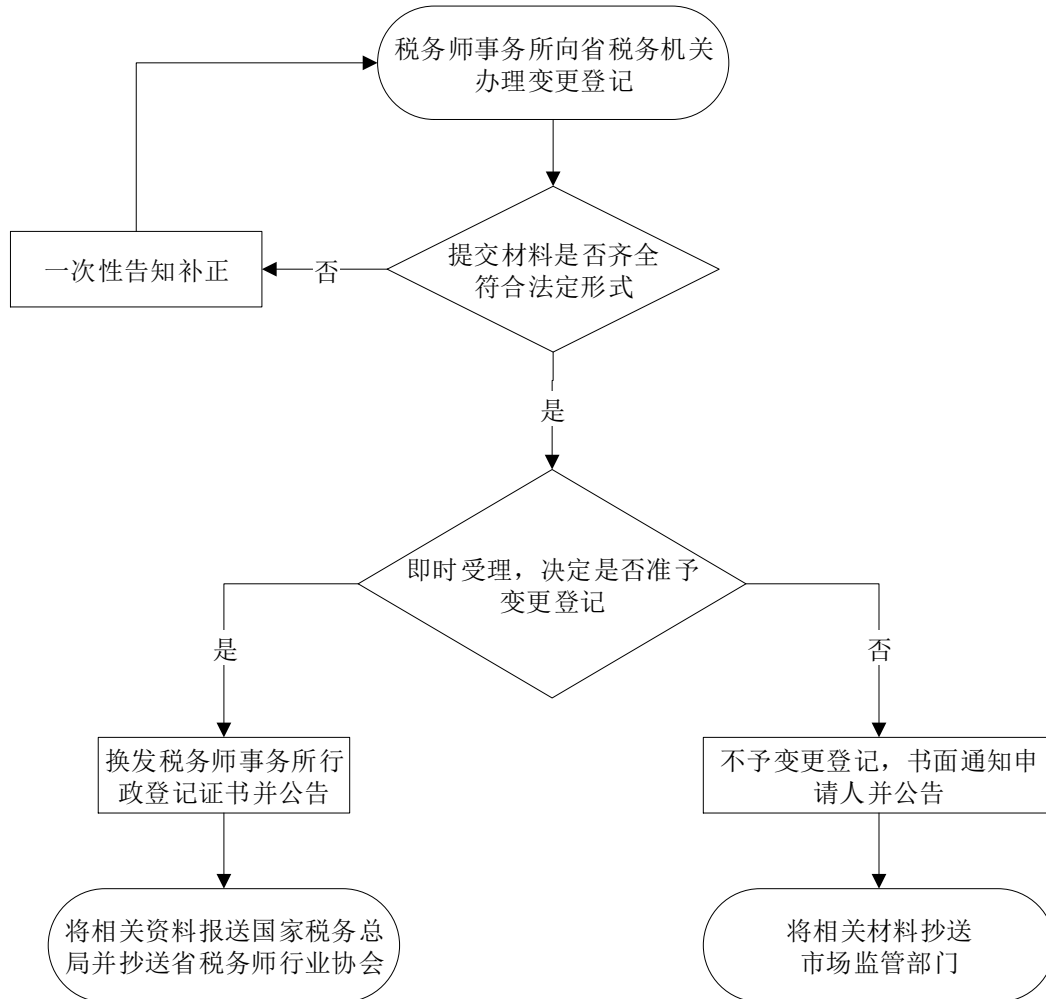


081600 税务师事务所行政登记

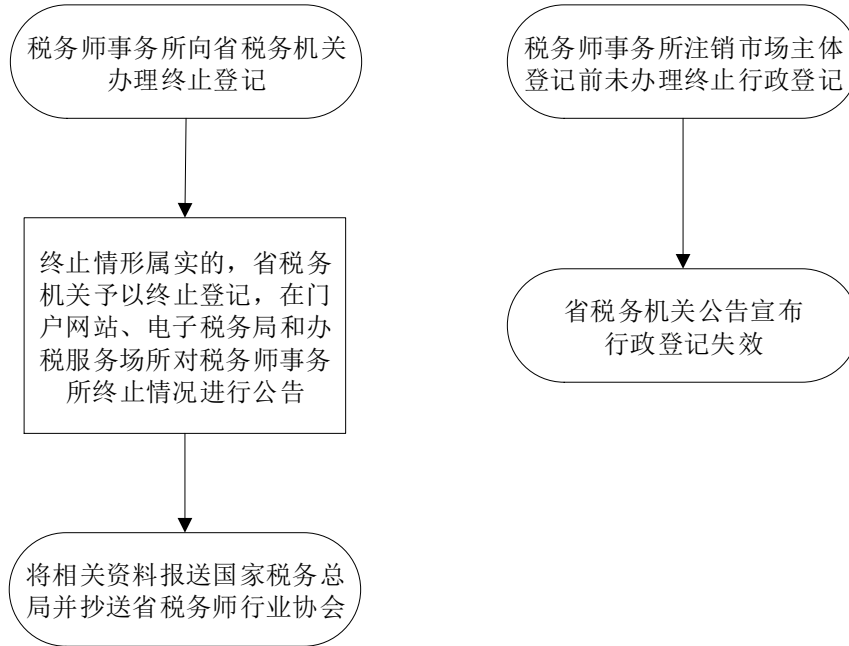
税务师事务所行政登记:



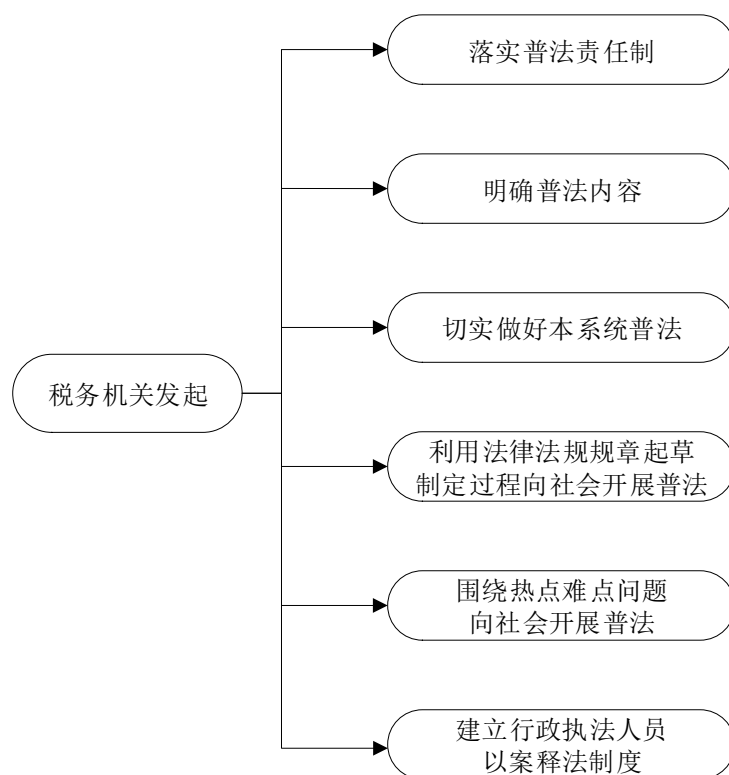
税务师事务所变更登记:



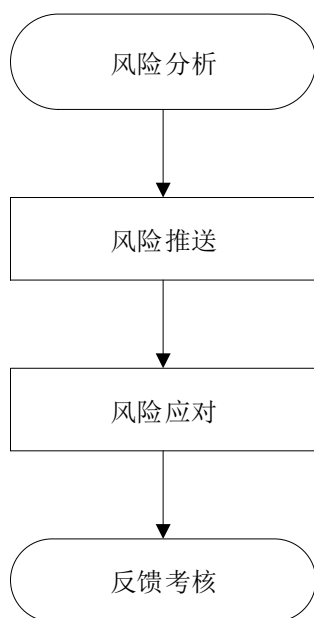
税务师事务所终止登记:



081700 税收普法宣传

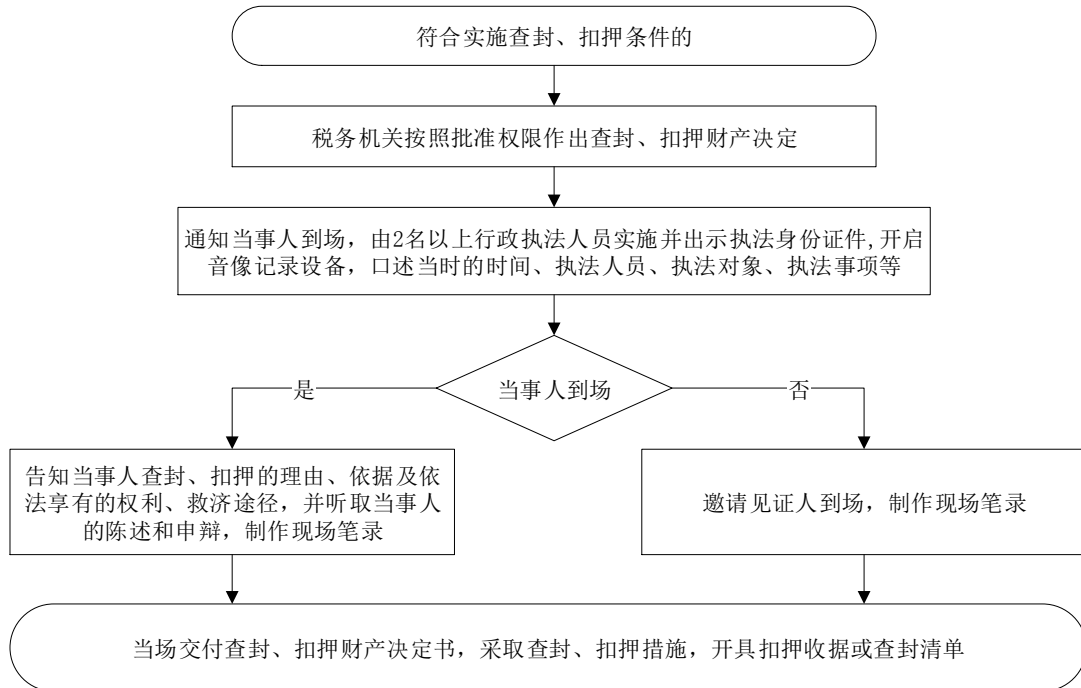


081800 纳税人税收风险分析及组织应对

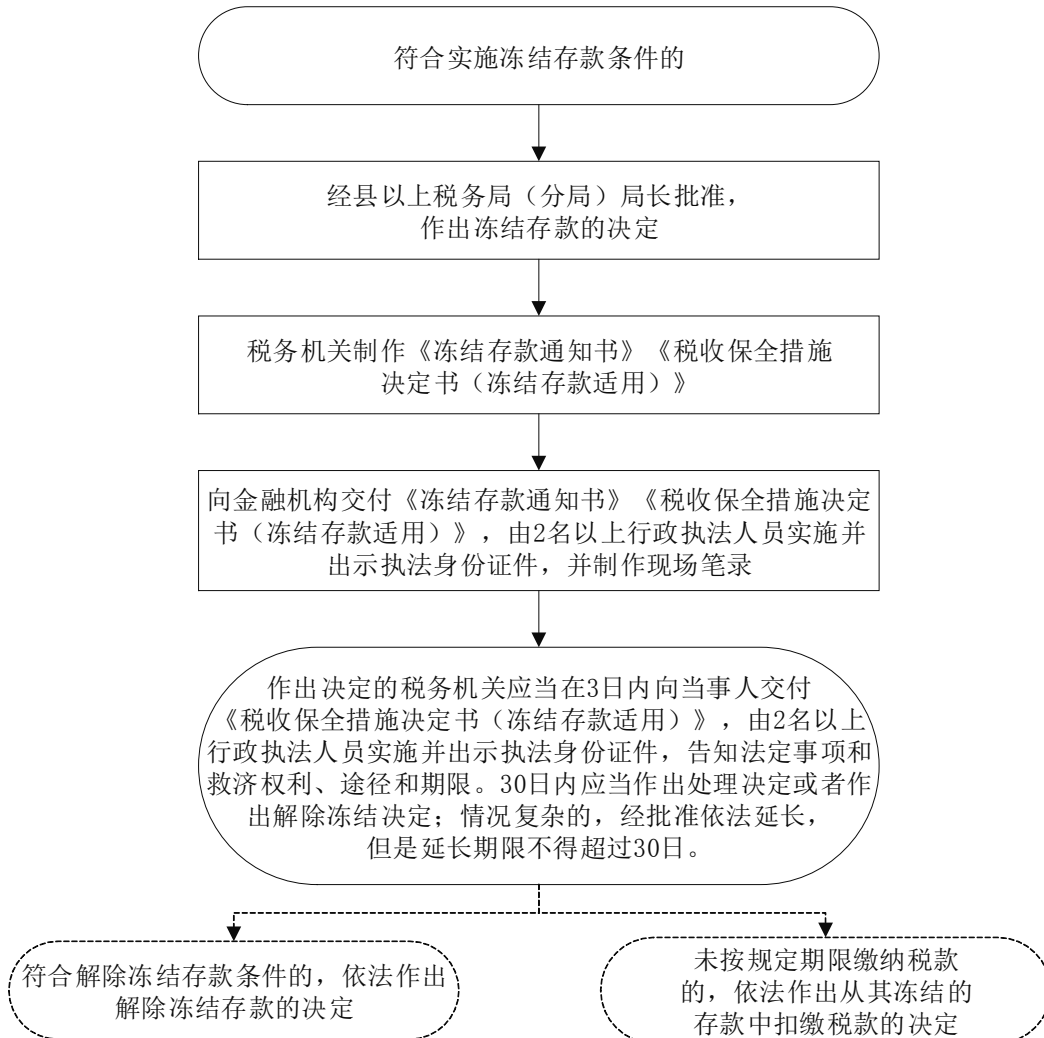


四、监管执法

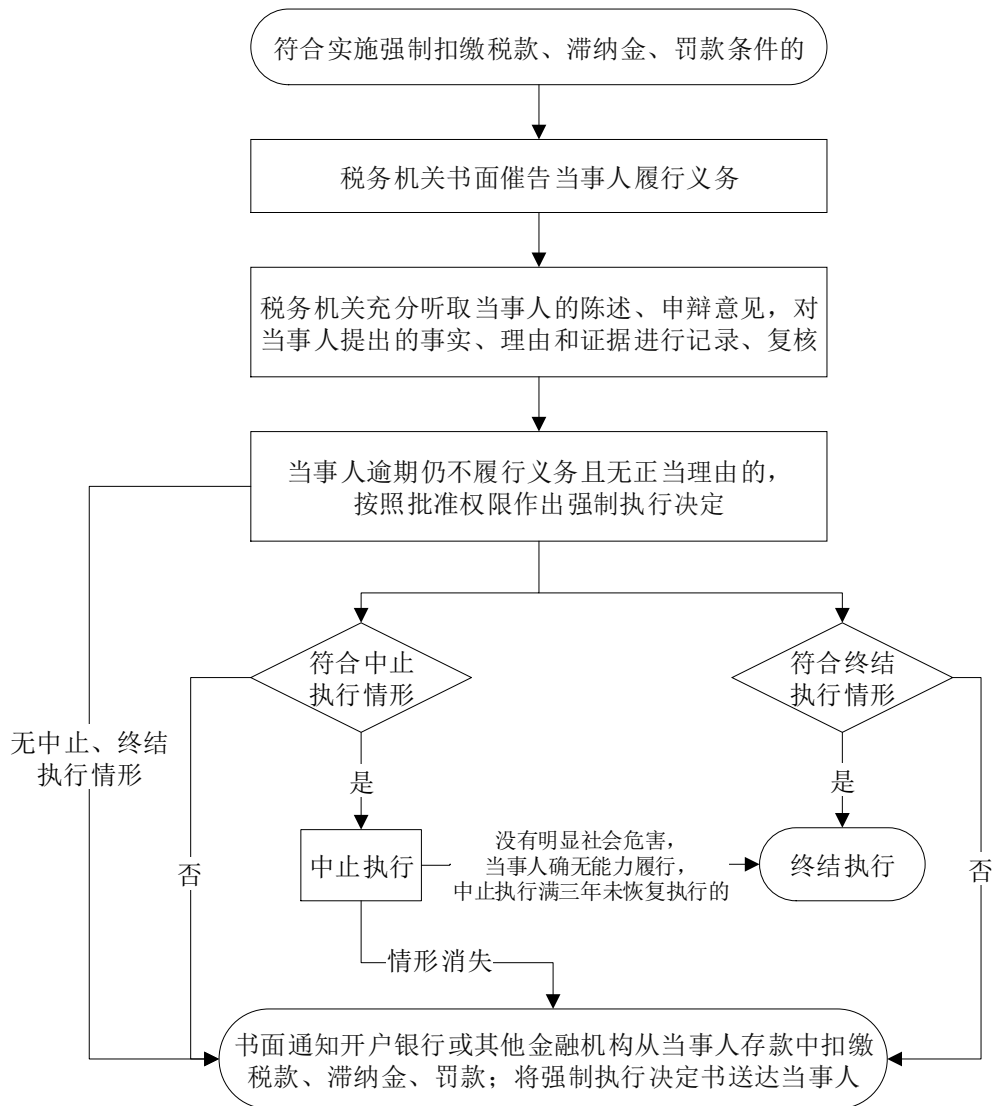
020100 查封、扣押商品、货物或者其他财产



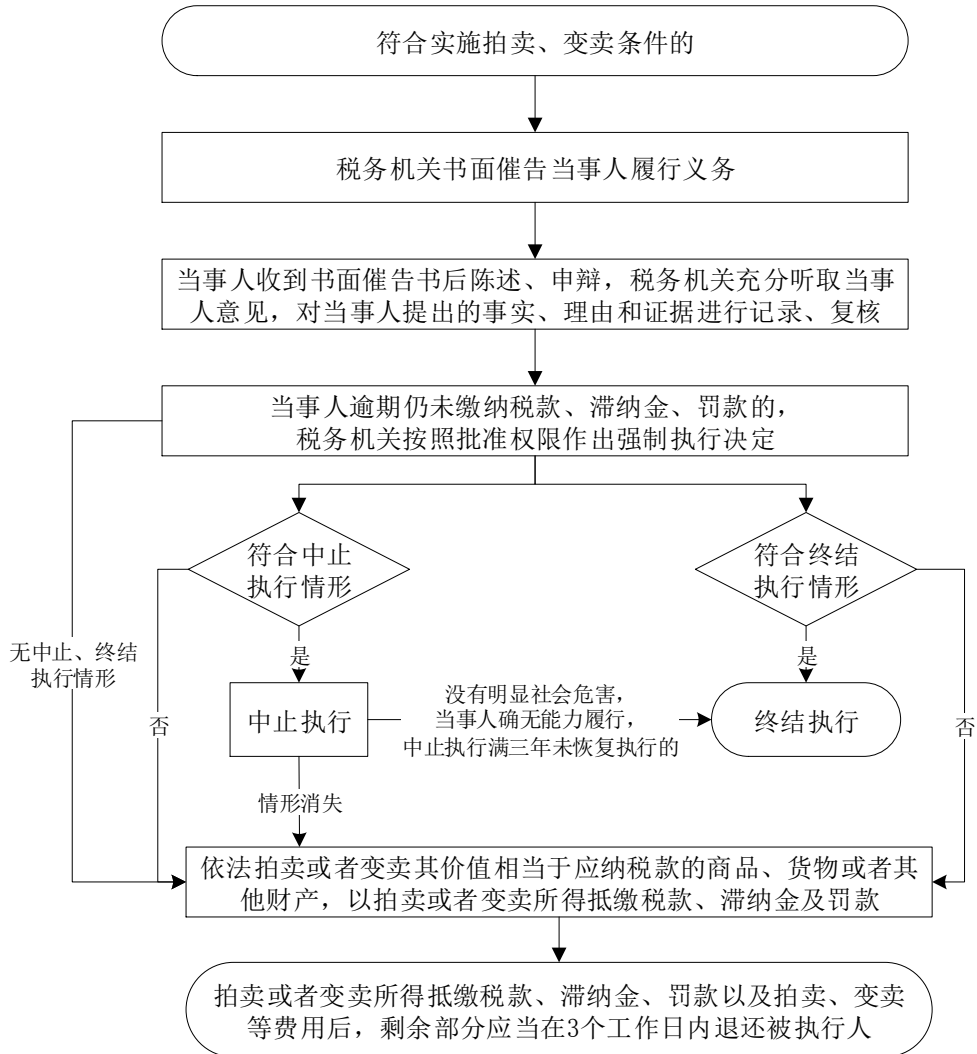
020200 冻结存款



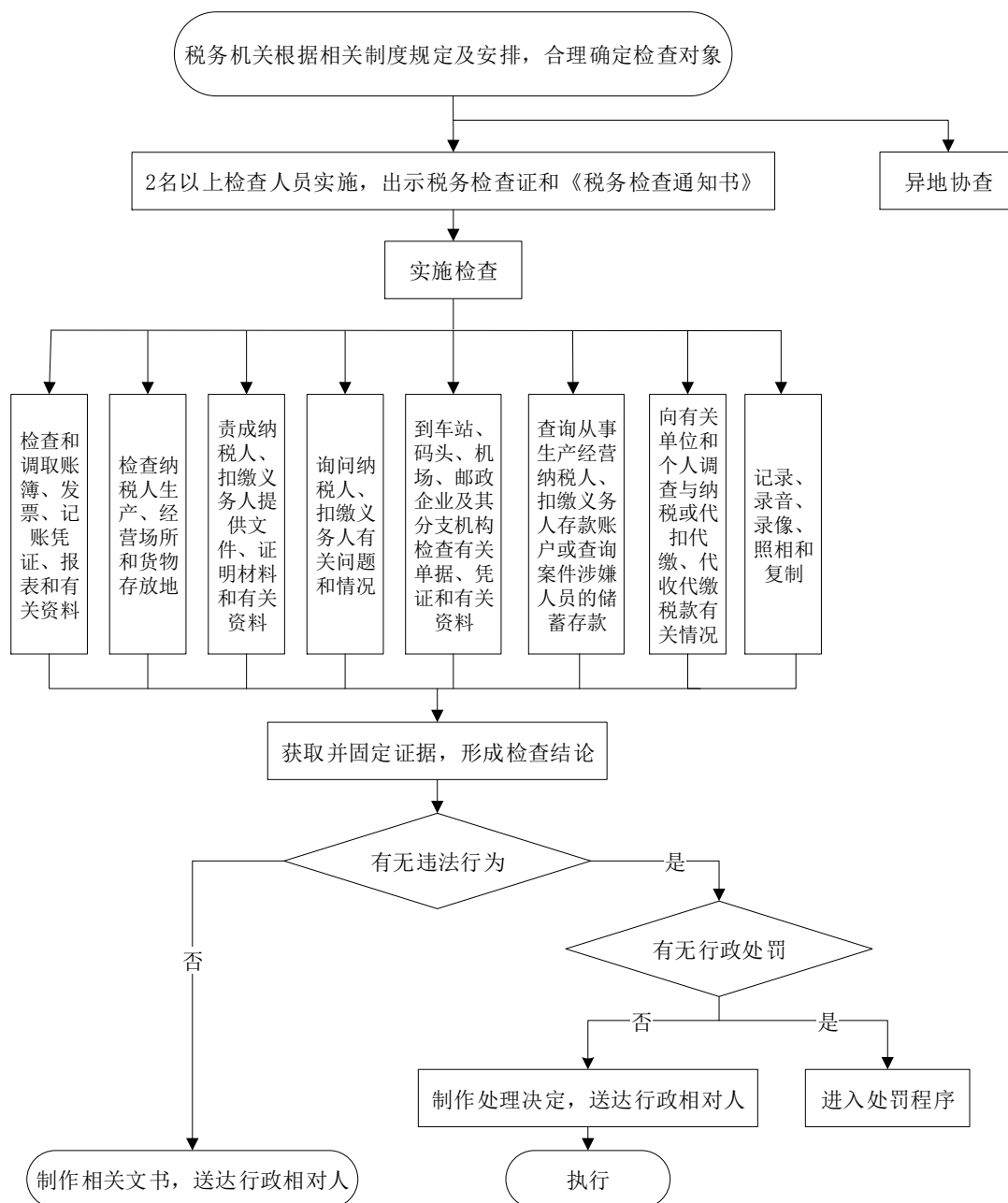
020400 强制扣缴税款、滞纳金、罚款



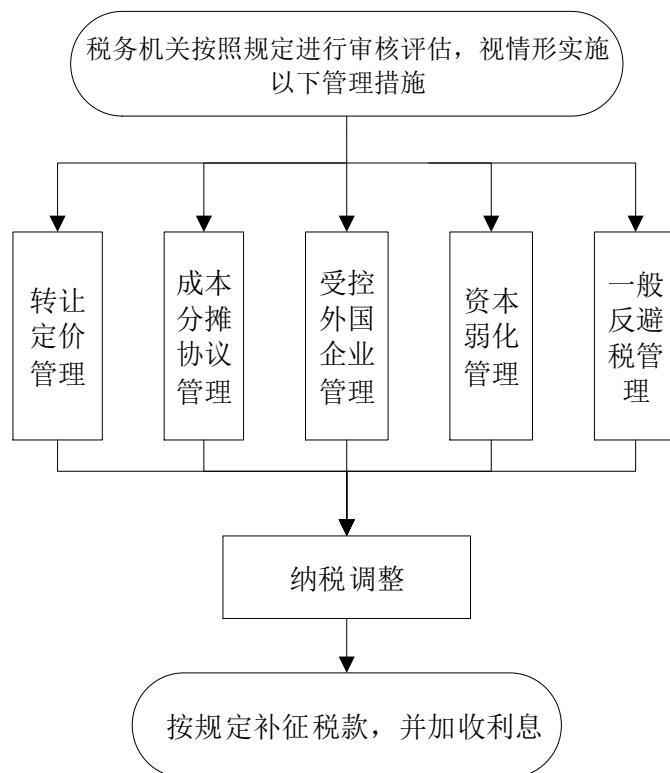
020500 拍卖、变卖商品、货物或者其他财产



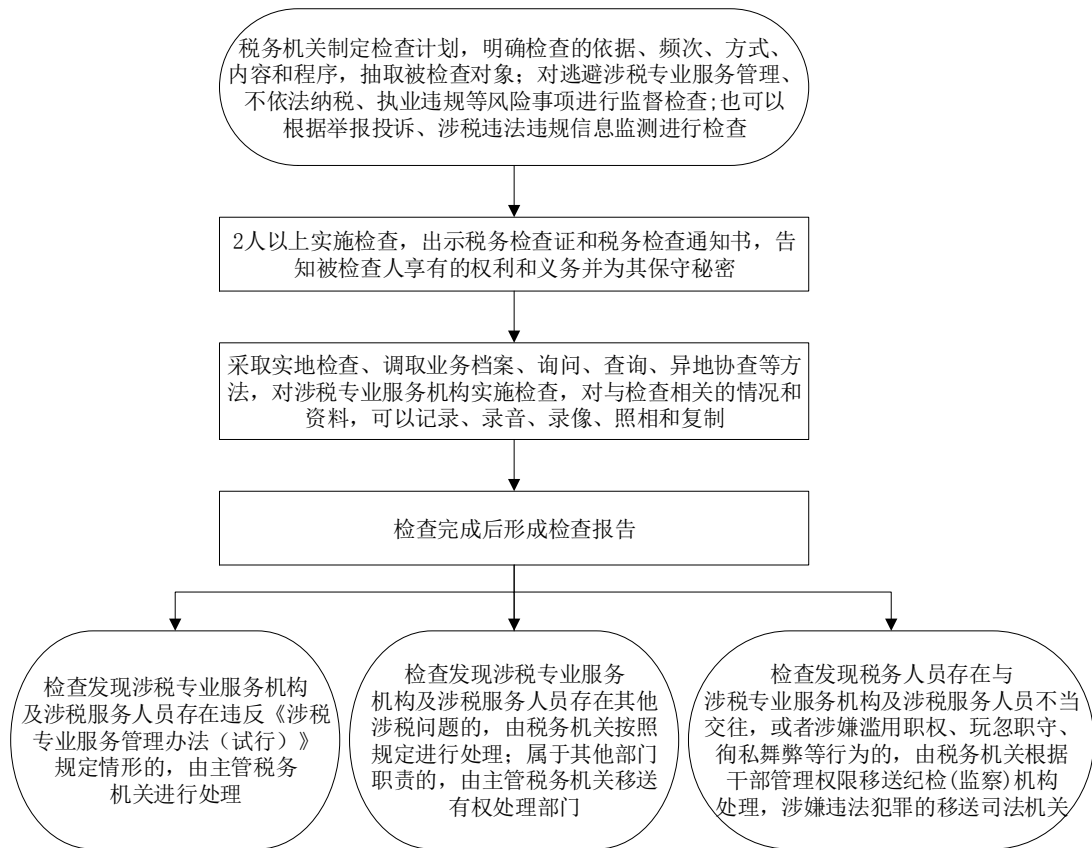
030101、030106 税务检查



030300 纳税调整

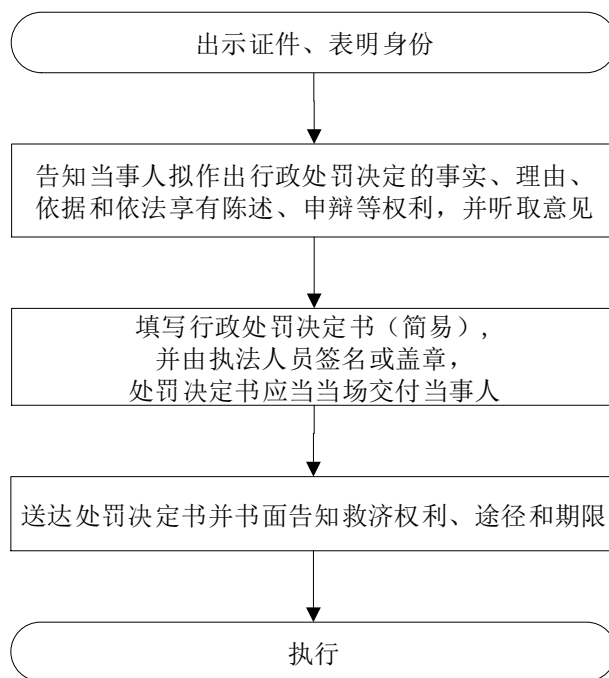


030400 涉税专业服务执业情况检查

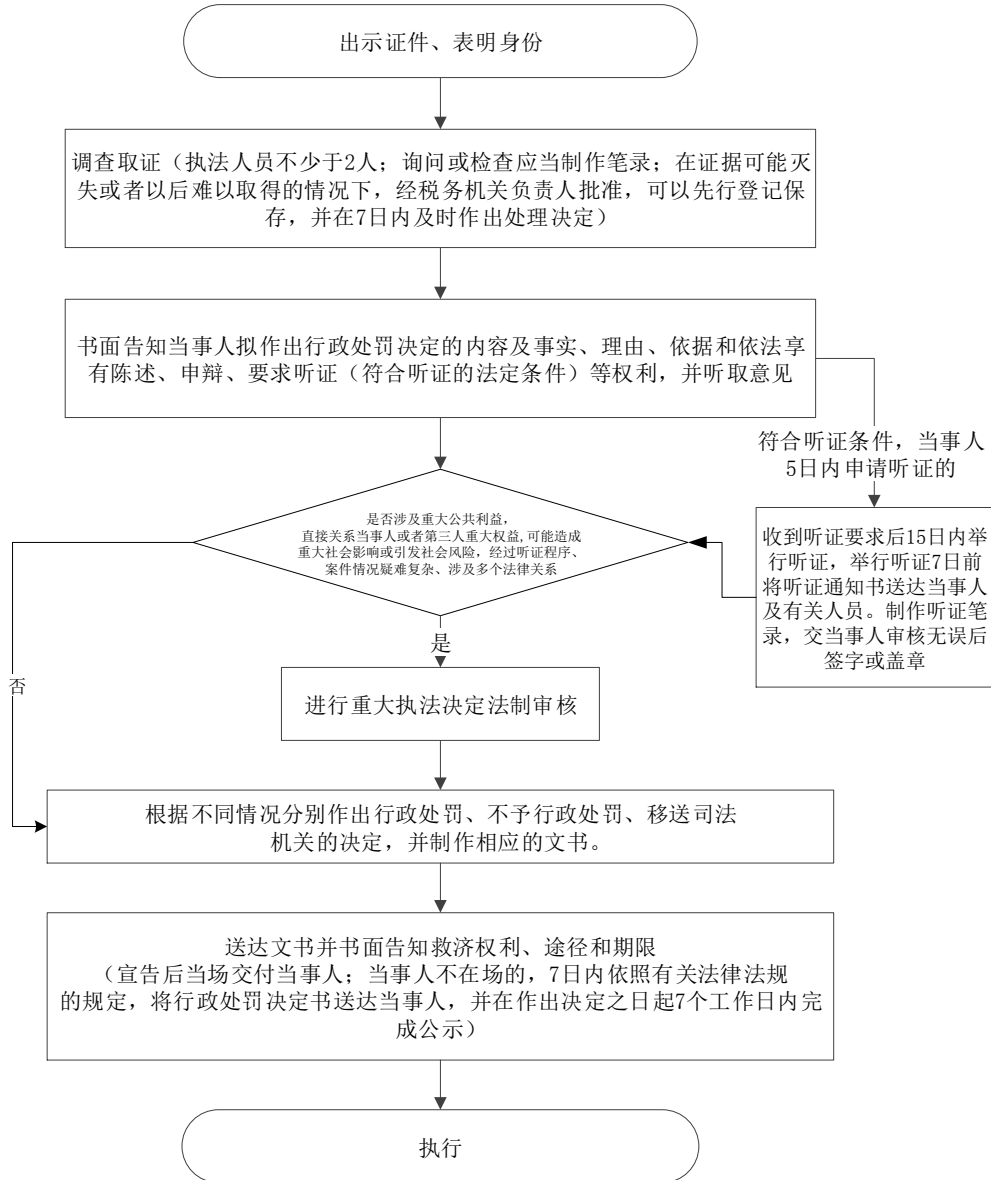


040404、040900、041000 税务行政处罚

简易程序：



普通程序:



说明：《权责事项表》行政处罚事项中，根据具体情况既可能适用简易程序又可能适用普通程序的事项包括：

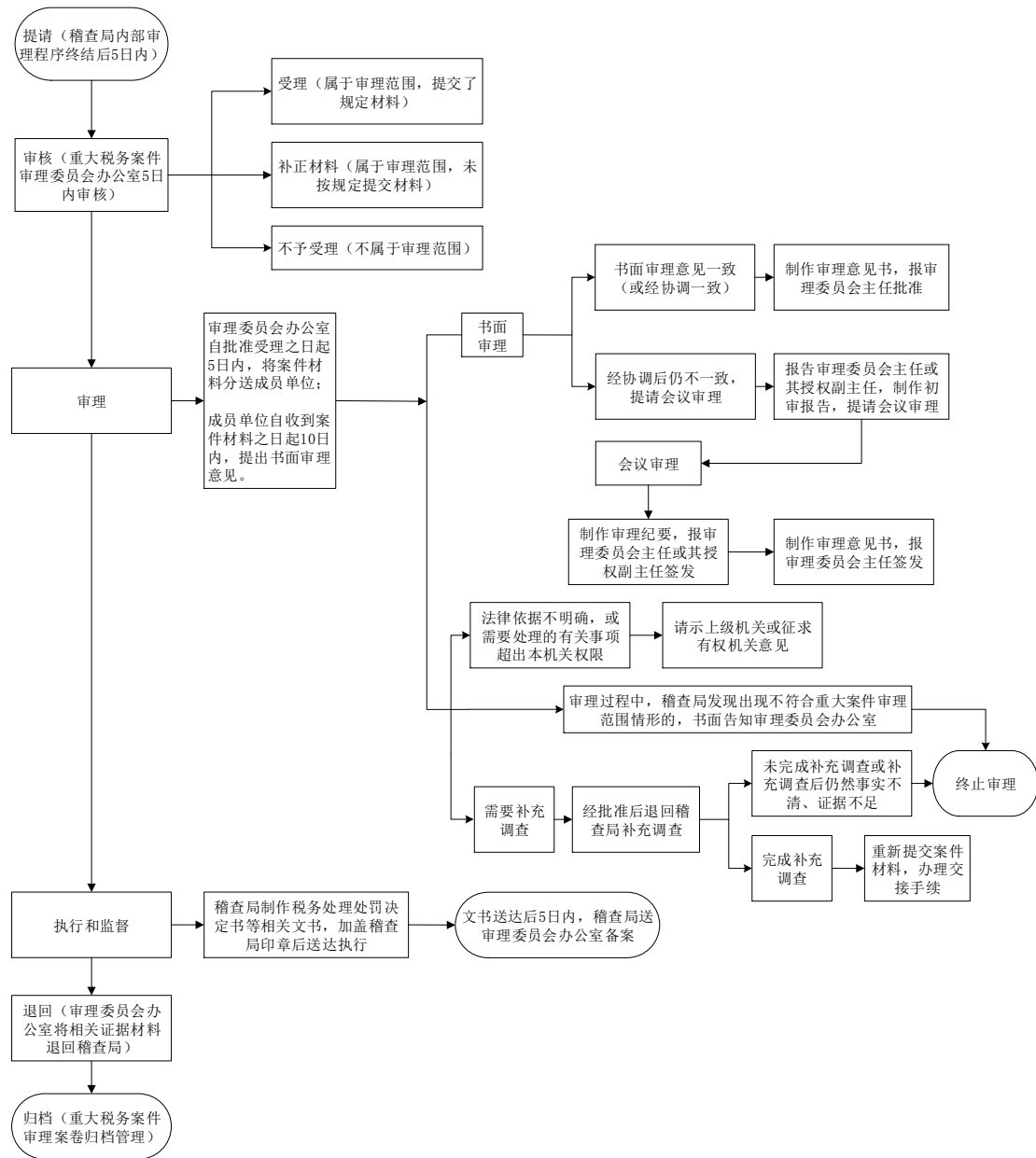
040900 对违反涉税专业服务管理规定的行为和违反法律法规扰乱税收秩序行为的处罚

《权责事项表》行政处罚事项中，仅适用普通程序的事项包括：

040404 对以假报出口或者其他欺骗手段，骗取国家出口退税款的处罚

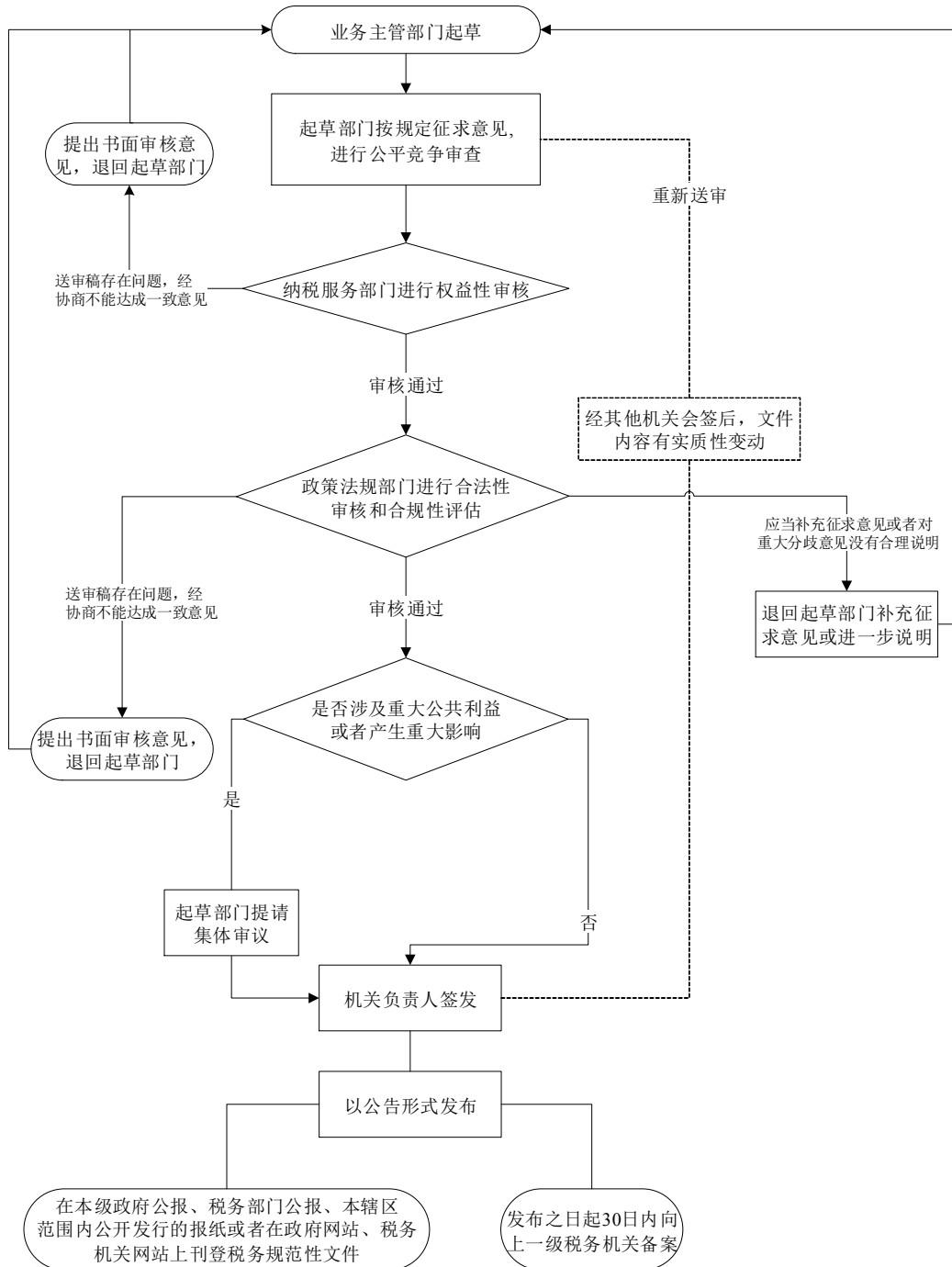
041000 对未按规定报送、提供涉税信息的处罚

082000 重大税务案件审理



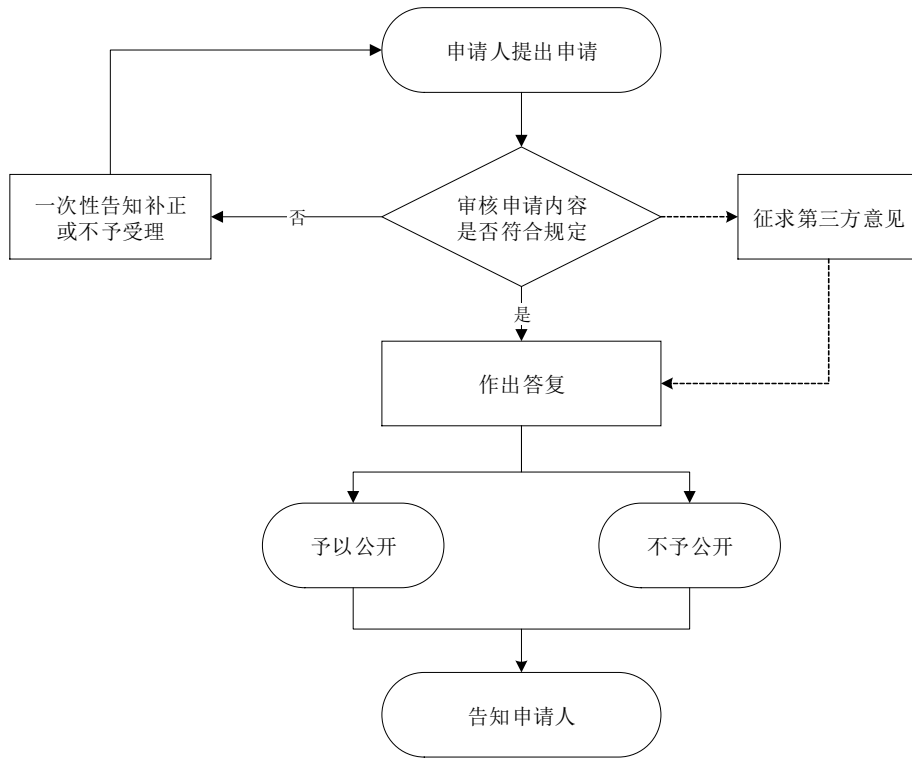
五、政策法规

090100—092500

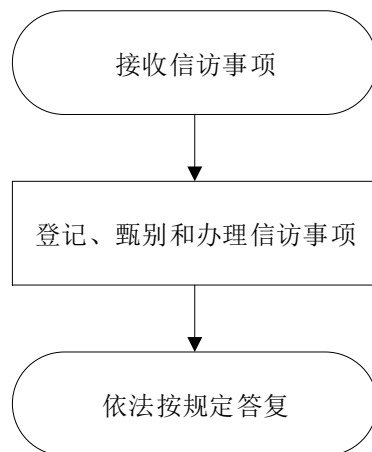


六、其他

082100 政府信息公开



082200 信访事项处理



082300 办理行政复议

