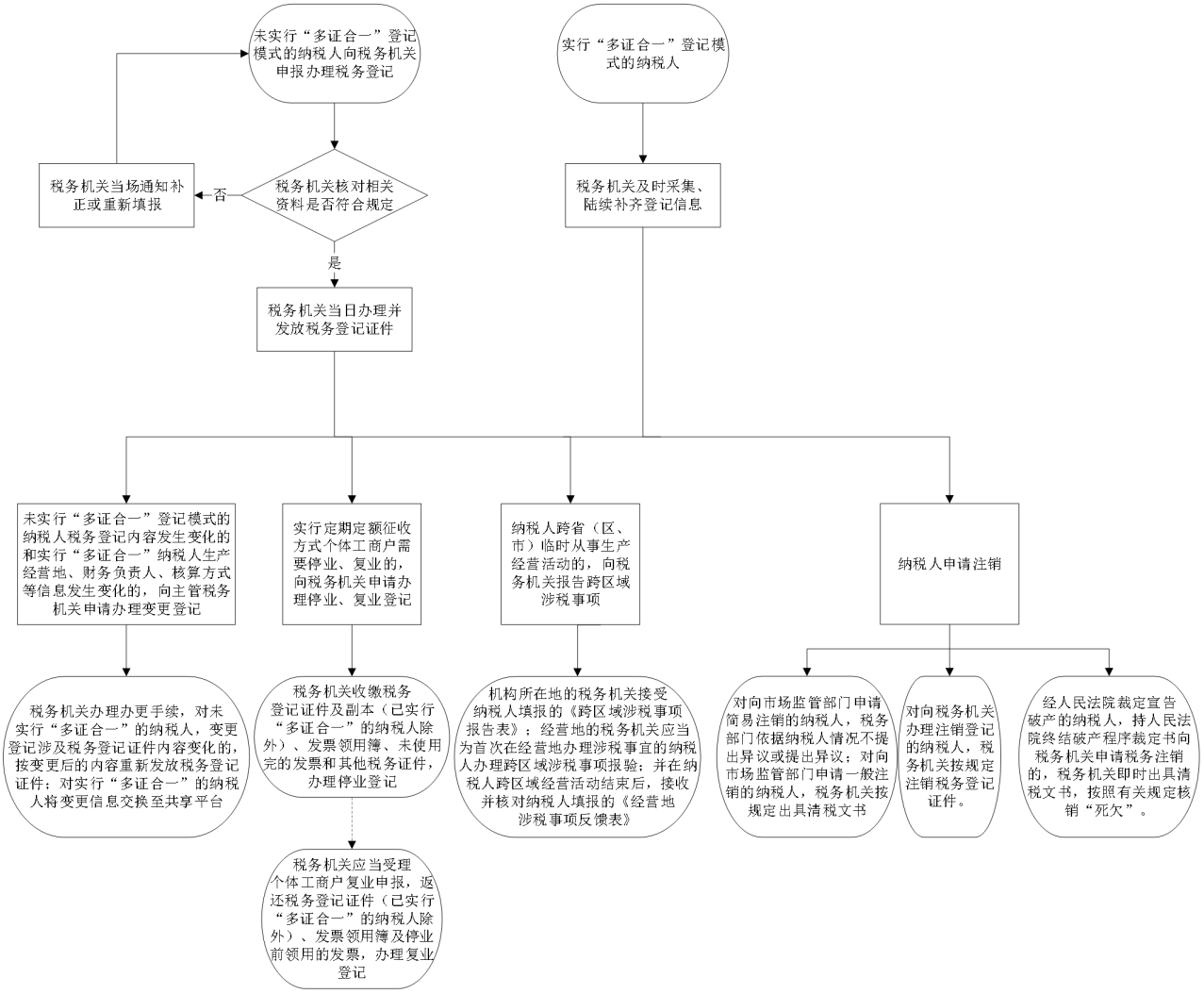
税务行政职权运行流程图

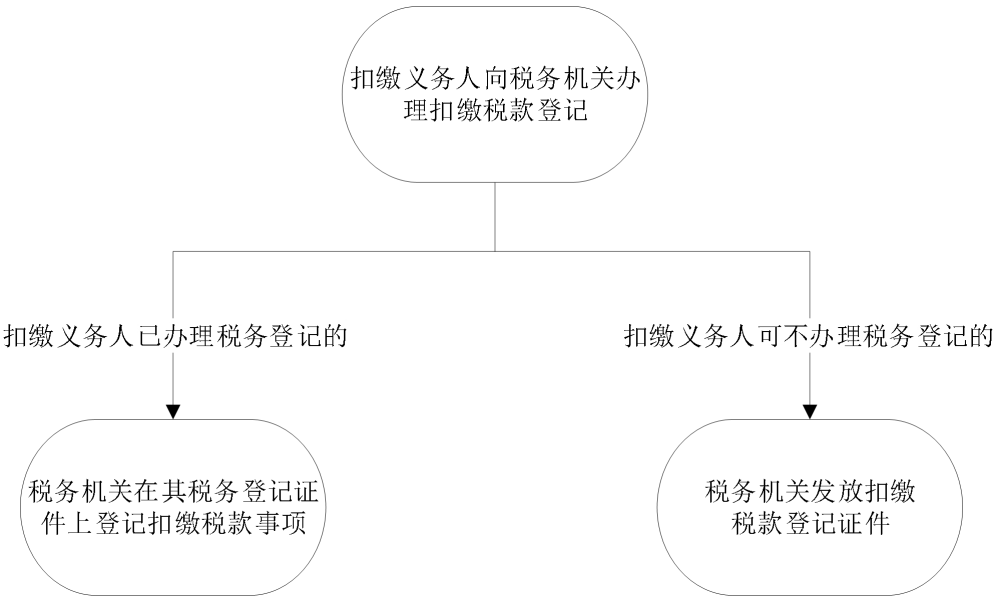
一、税务管理

080100　税务登记

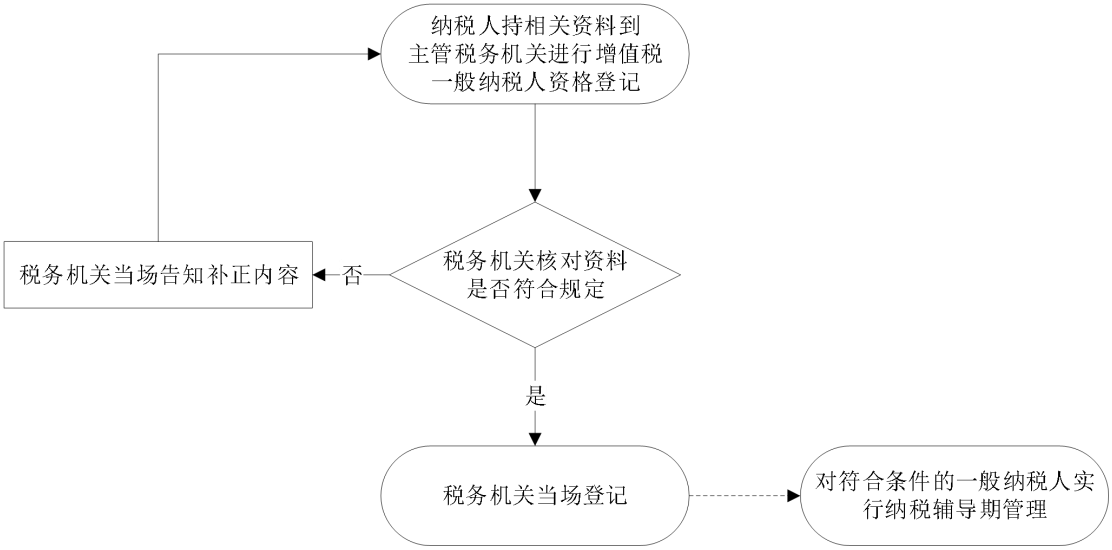
税务登记:



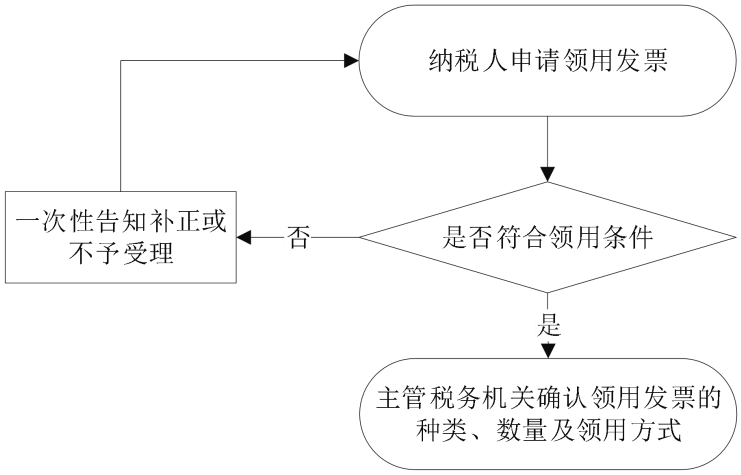
扣缴税款登记:


扣缴义务人向税务机关办理扣缴税款登记
扣缴义务人已办理税务登记的
扣缴义务人可不办理税务登记的
税务机关在其税务登记证件上登记扣缴税款事项
税务机关发放扣缴税款登记证件

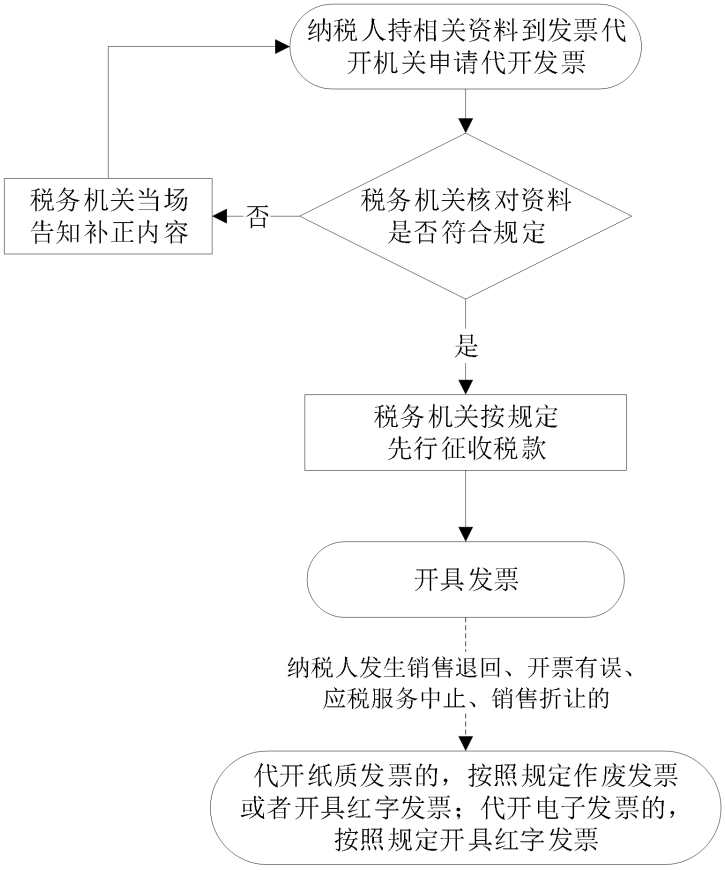
080200 增值税一般纳税人资格登记



060300 对发票领用的确认

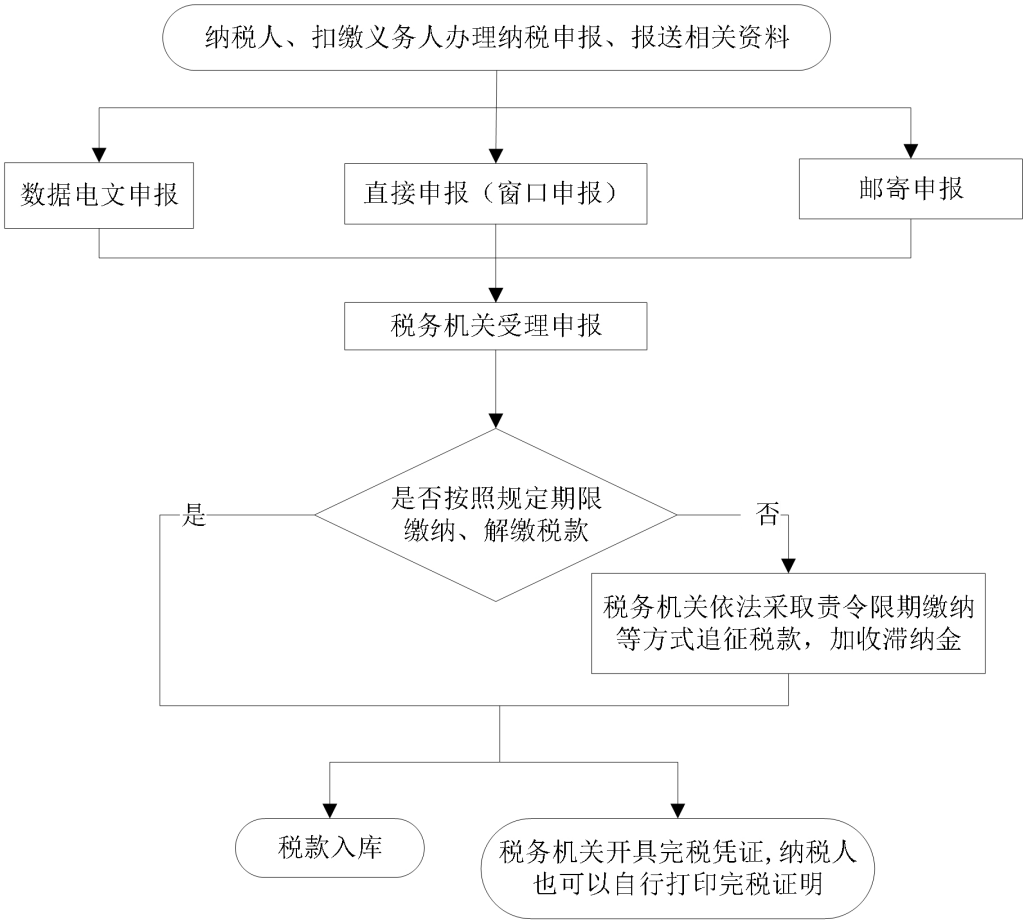


080300 代开发票

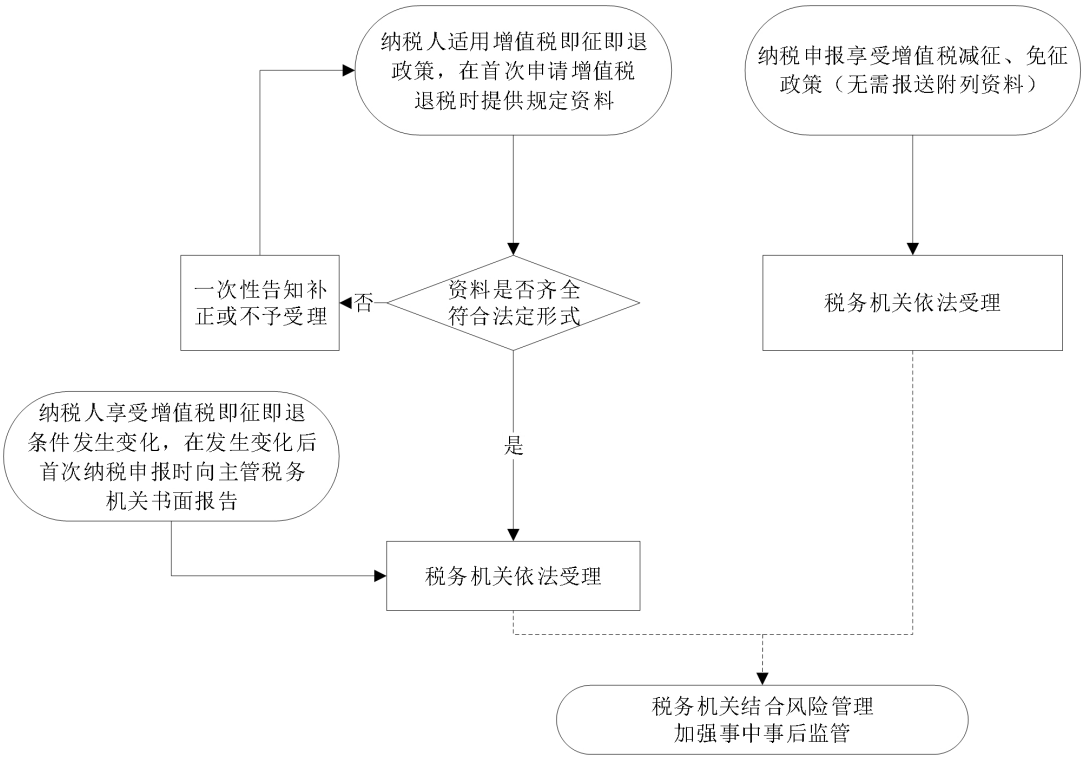

纳税人持相关资料到发票代开机关申请代开发票
税务机关核对资料是否符合规定
否
税务机关当场告知补正内容
是
税务机关按规定先行征收税款
开具发票
纳税人发生销售退回、开票有误、应税服务中止、销售折让的
代开纸质发票的，按照规定作废发票或者开具红字发票；代开电子发票的，按照规定开具红字发票

二、税费征收

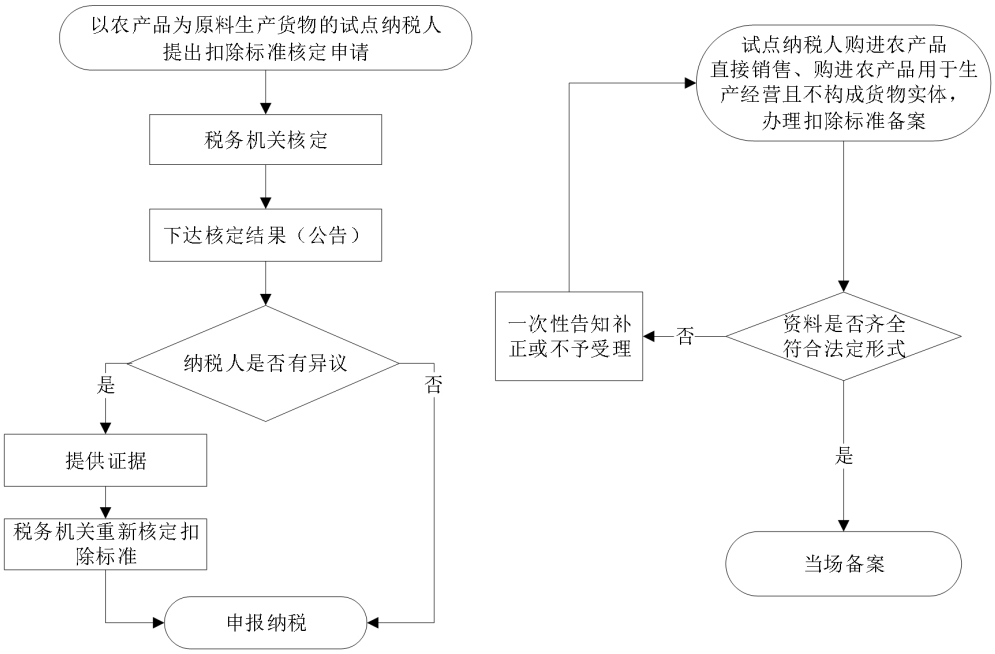
010101　增值税征收



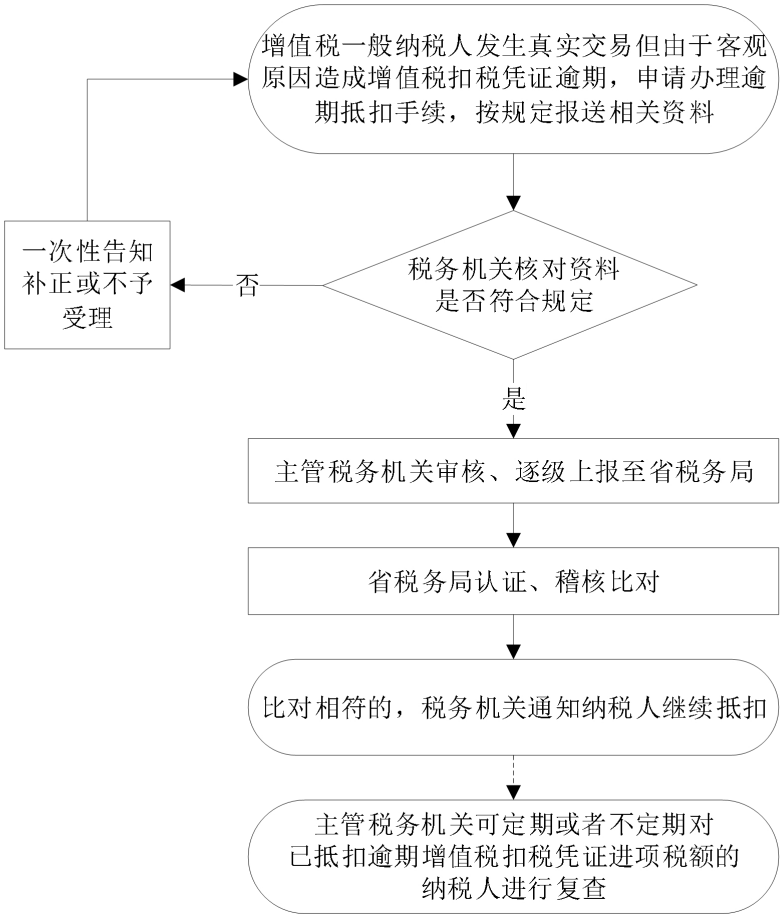
010102 增值税减免



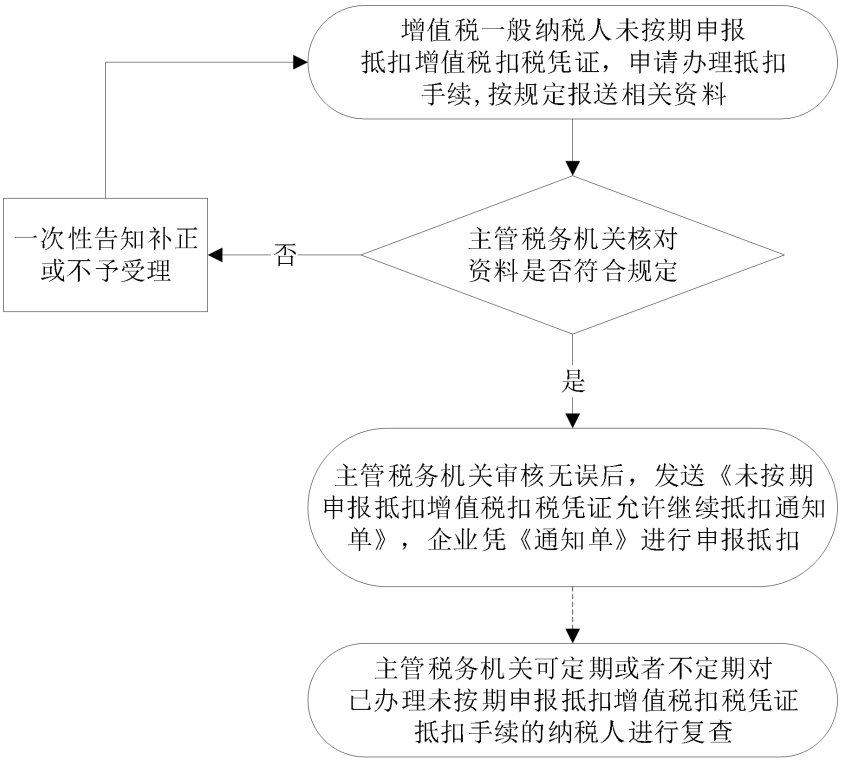
010104　农产品增值税进项税额核定扣除试点纳税人的扣除标准核定



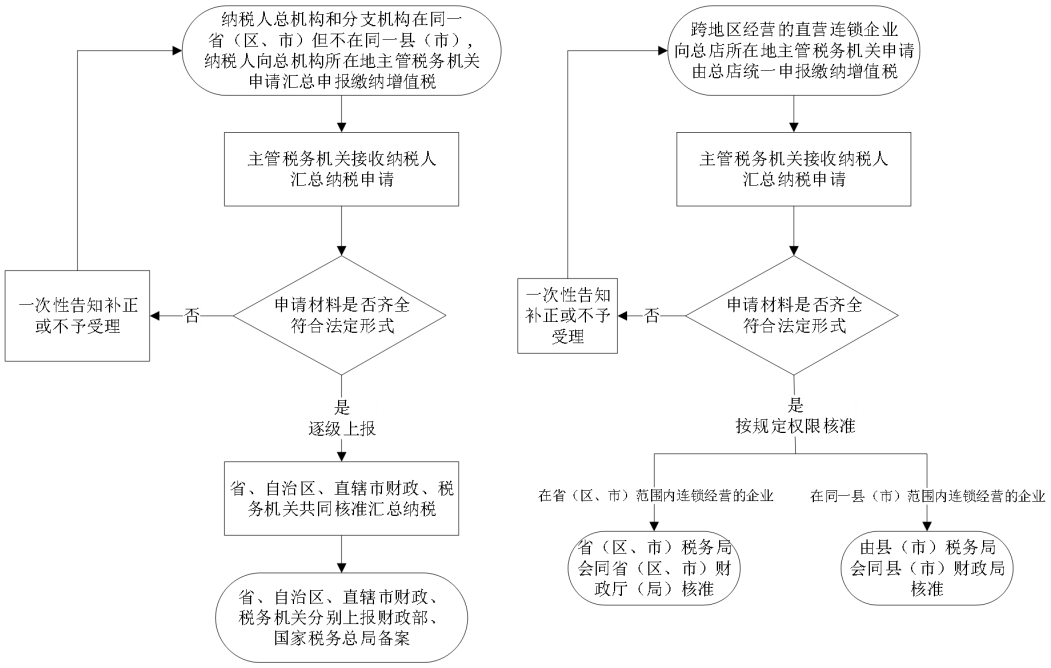
010105　对逾期增值税扣税凭证继续抵扣的核准



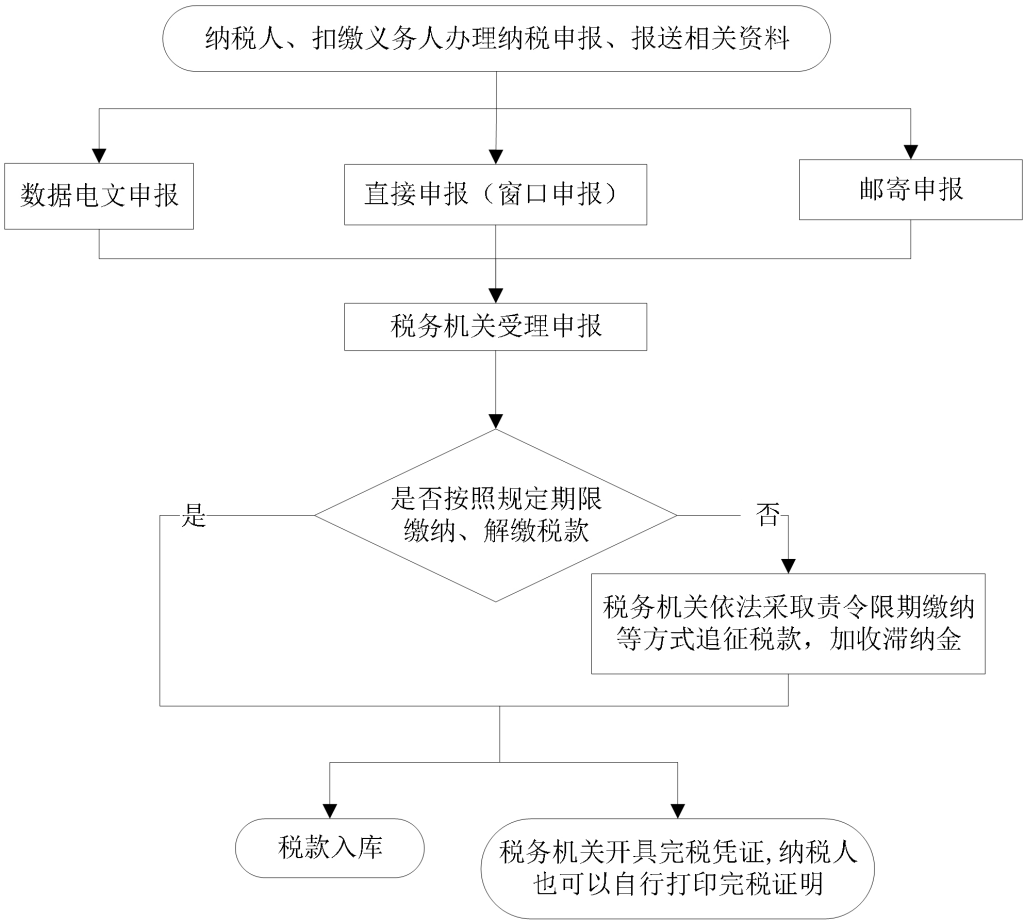
010106 对未按期申报抵扣增值税扣税凭证申请继续抵扣的核准



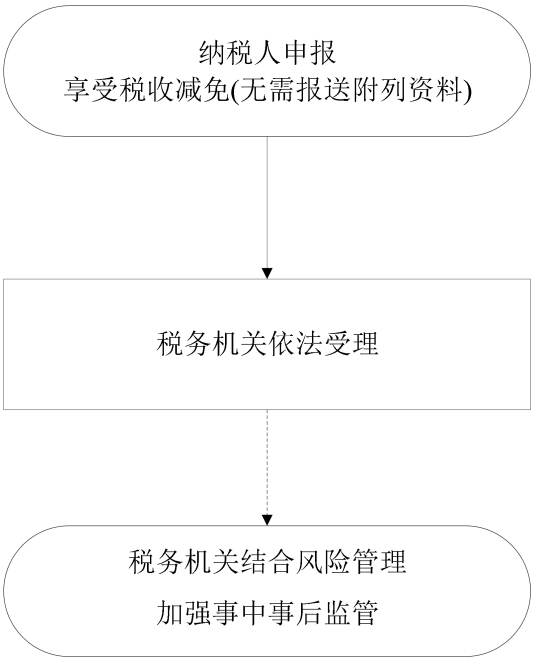
010107　对汇总缴纳增值税的核准



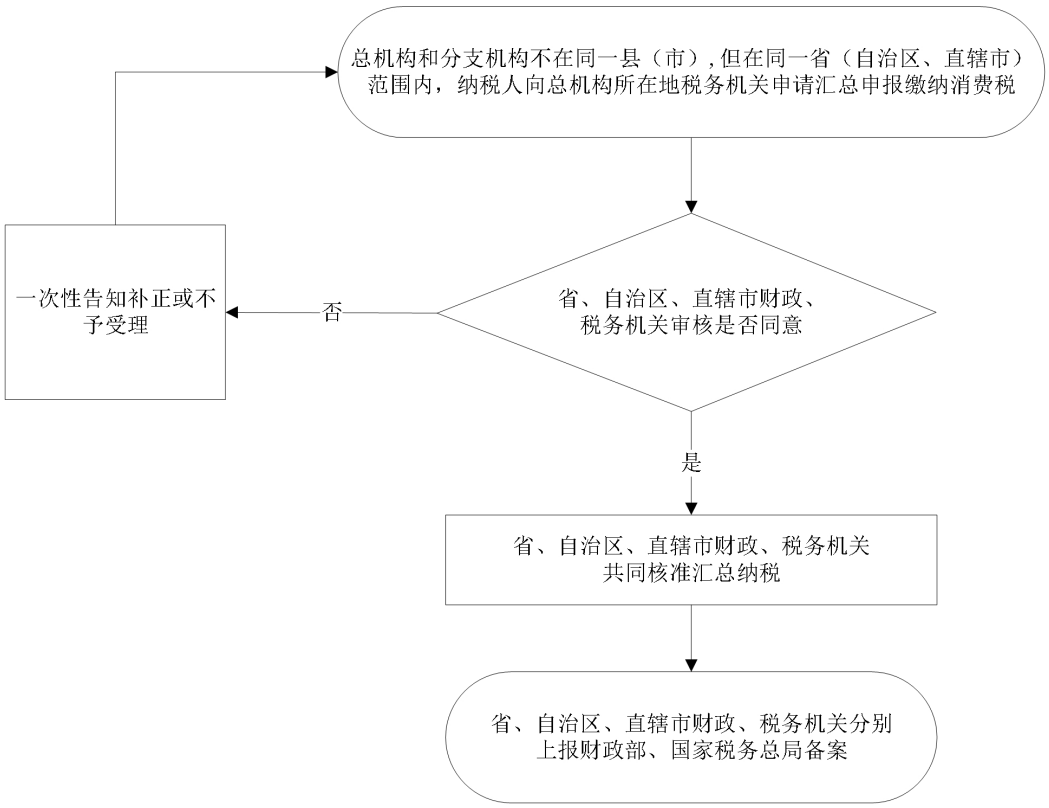
010201 消费税征收



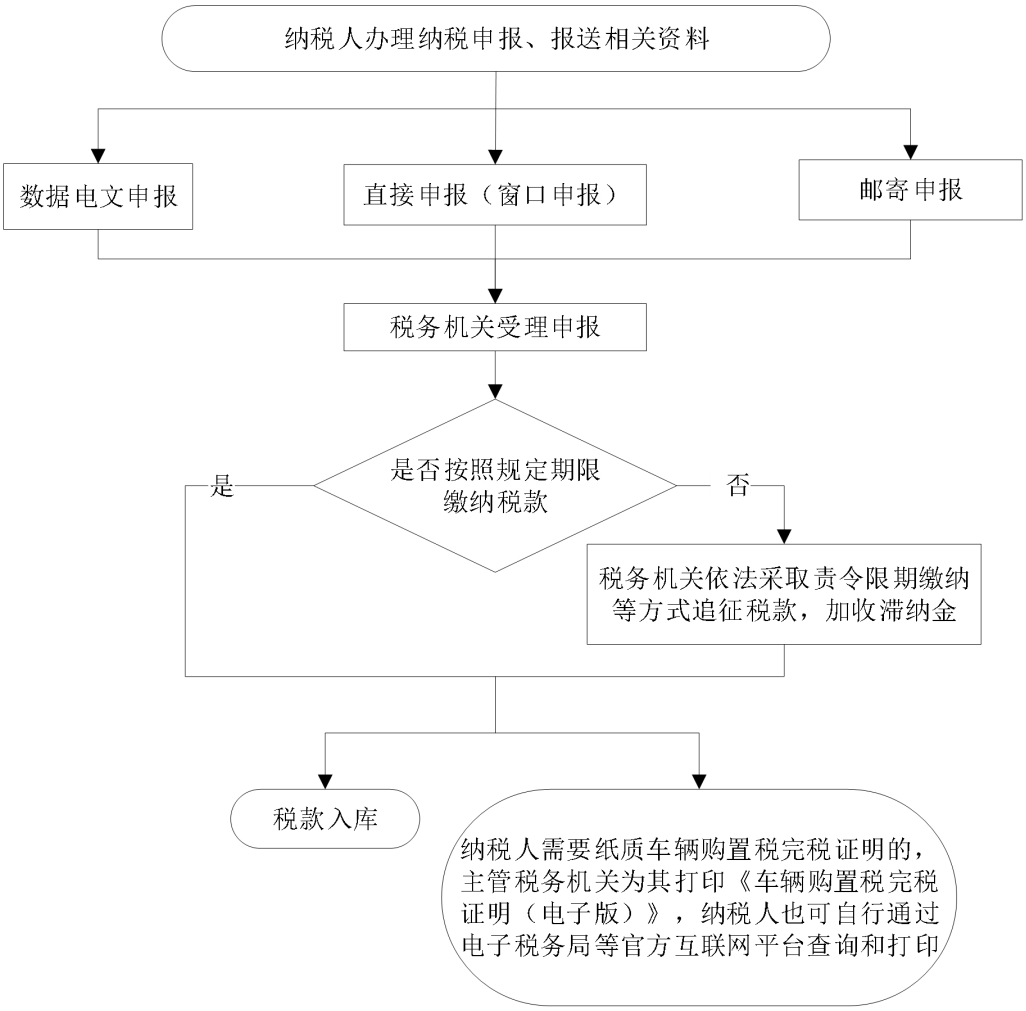
010202 消费税减免



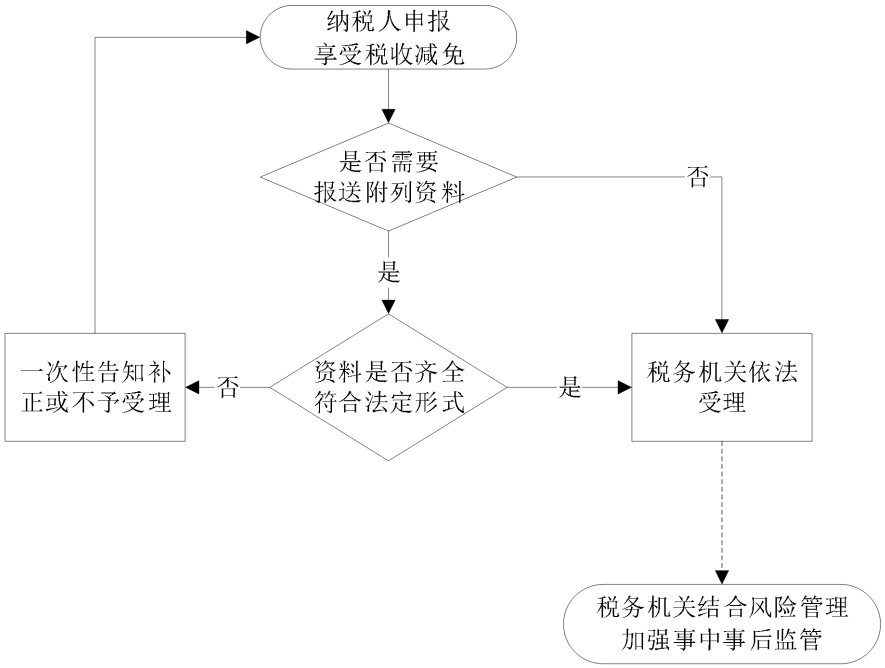
010204 对汇总缴纳消费税的核准



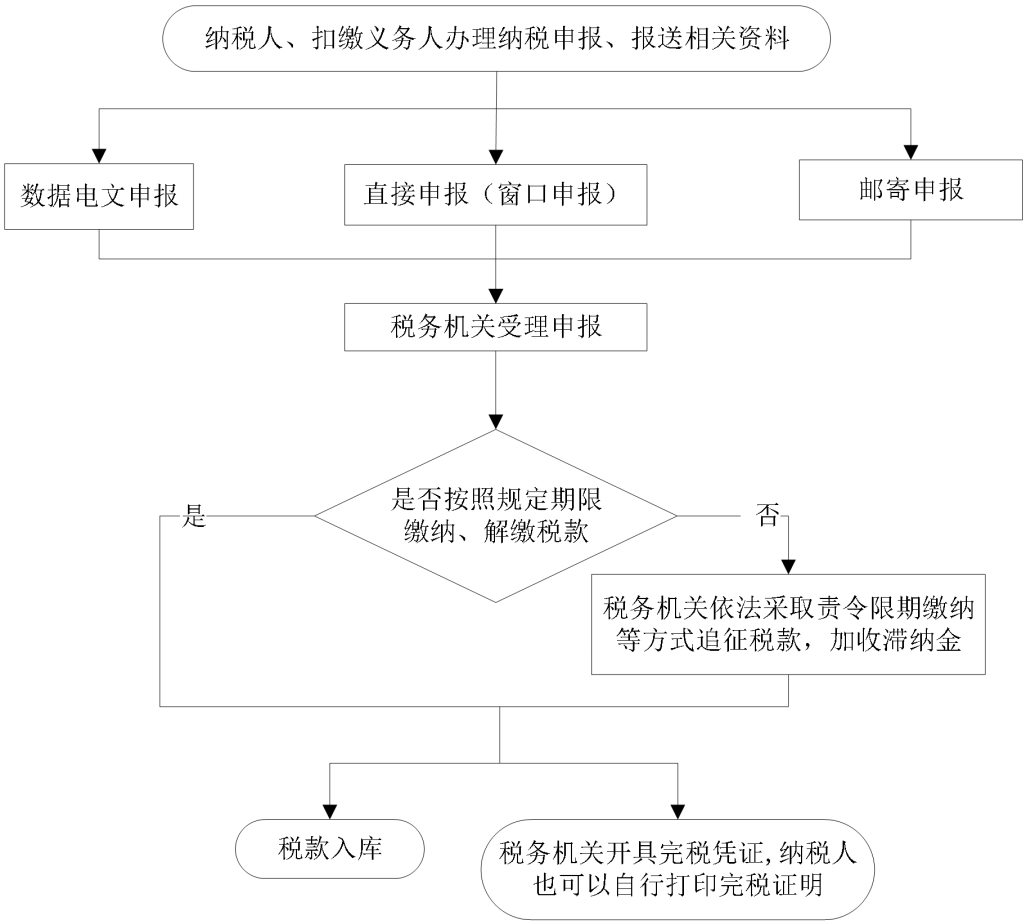
010301　车辆购置税征收



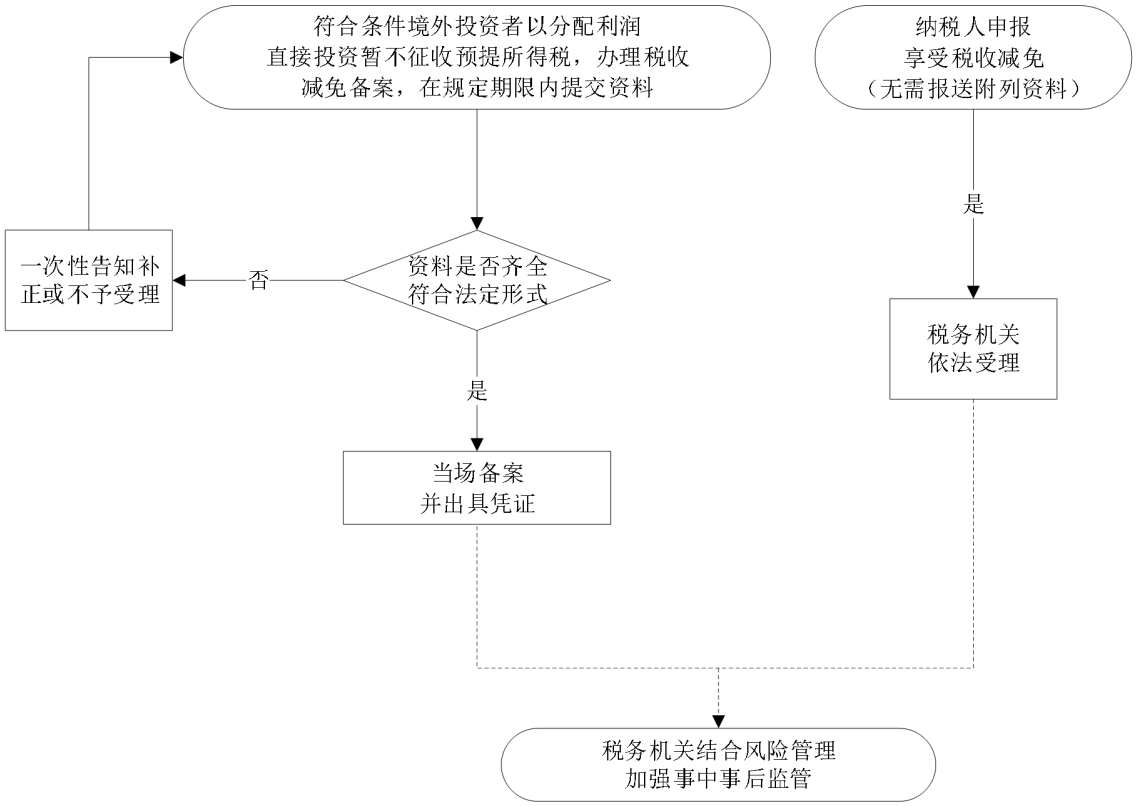
010302　车辆购置税减免



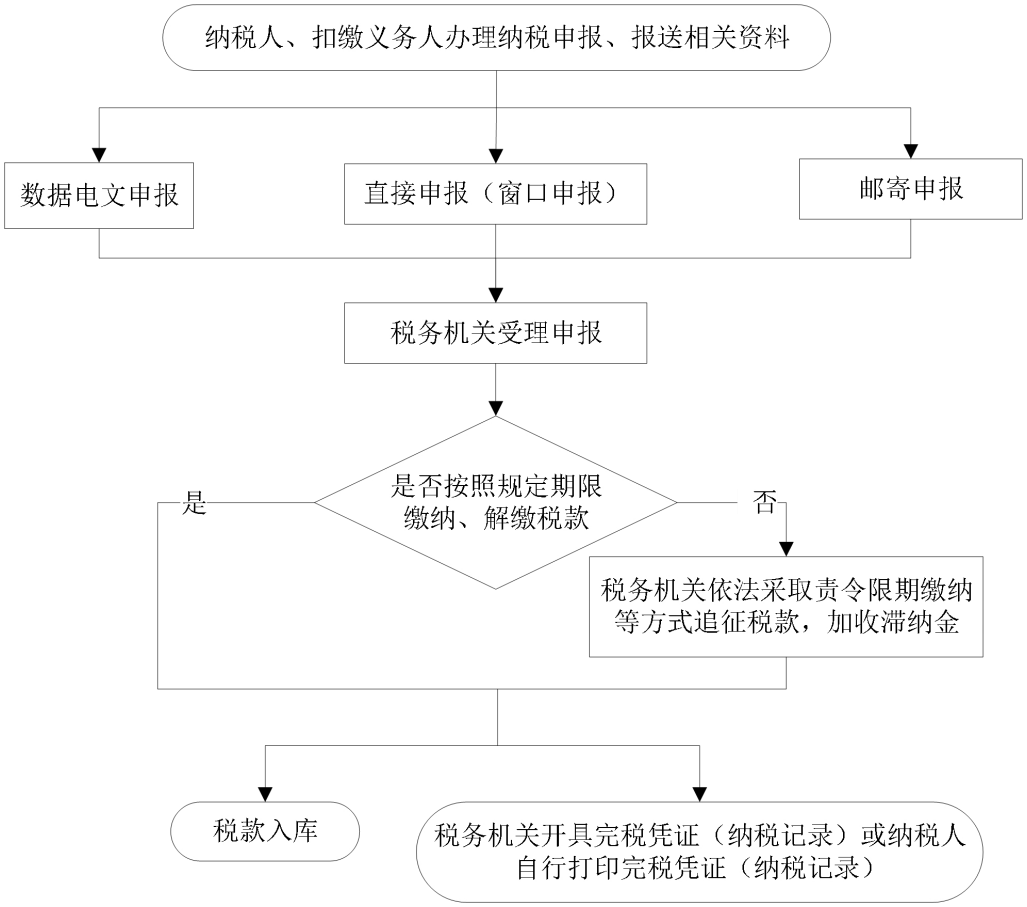
010401　企业所得税征收



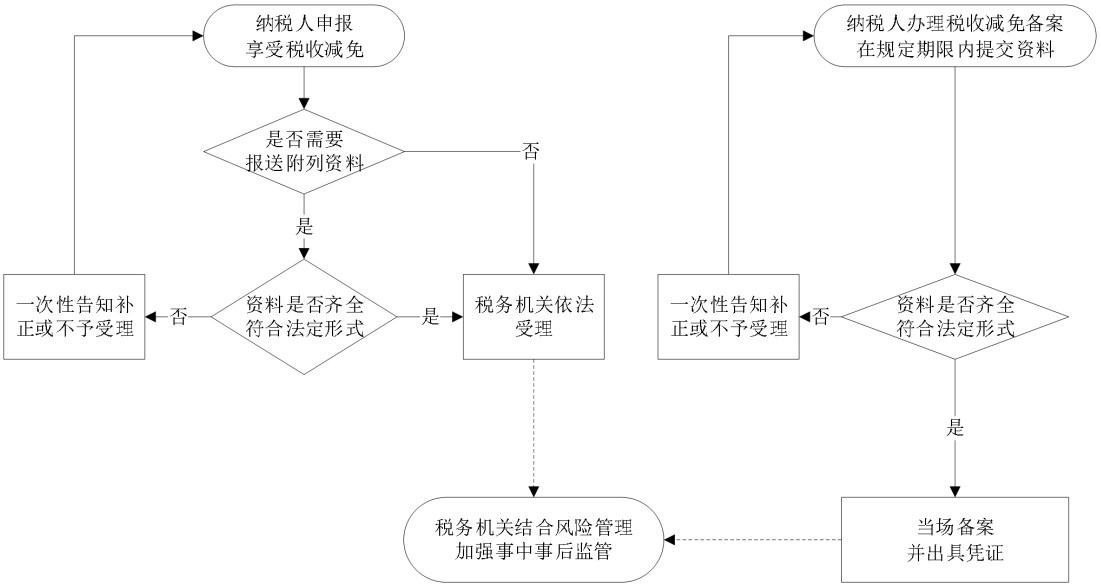
010402　企业所得税减免



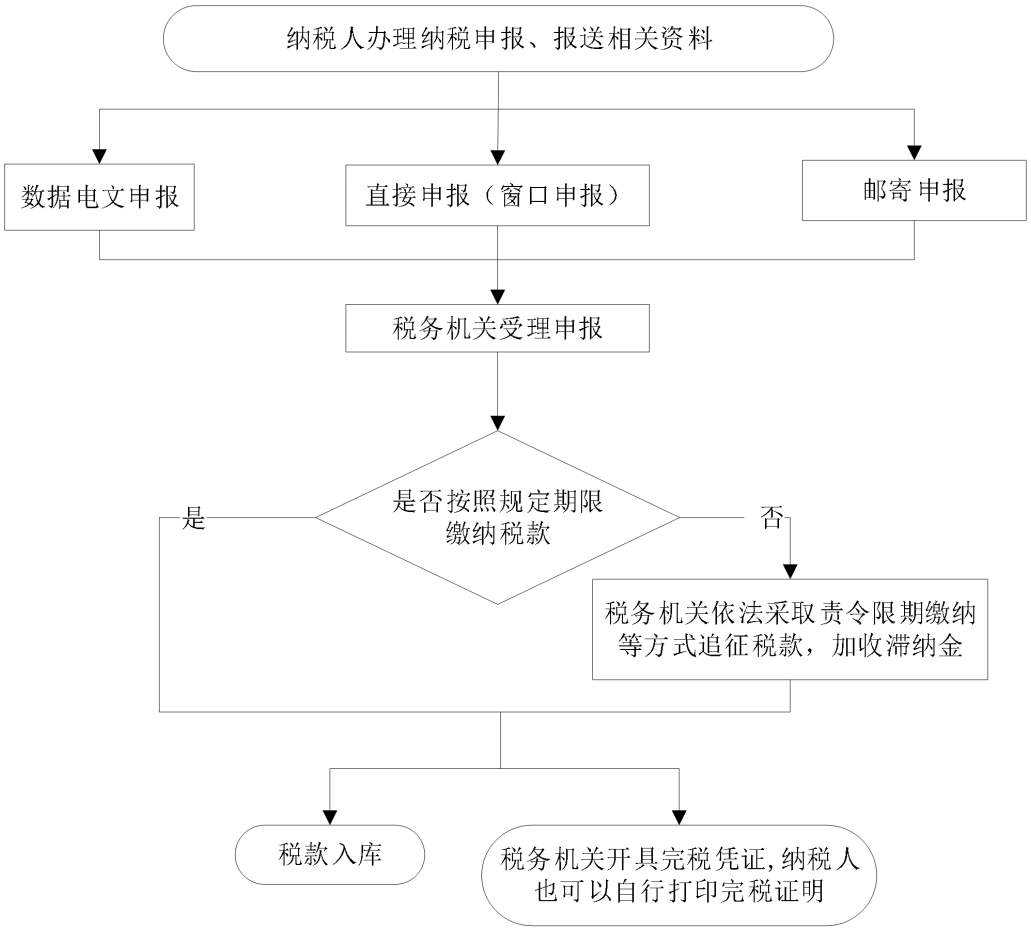
010501　个人所得税征收



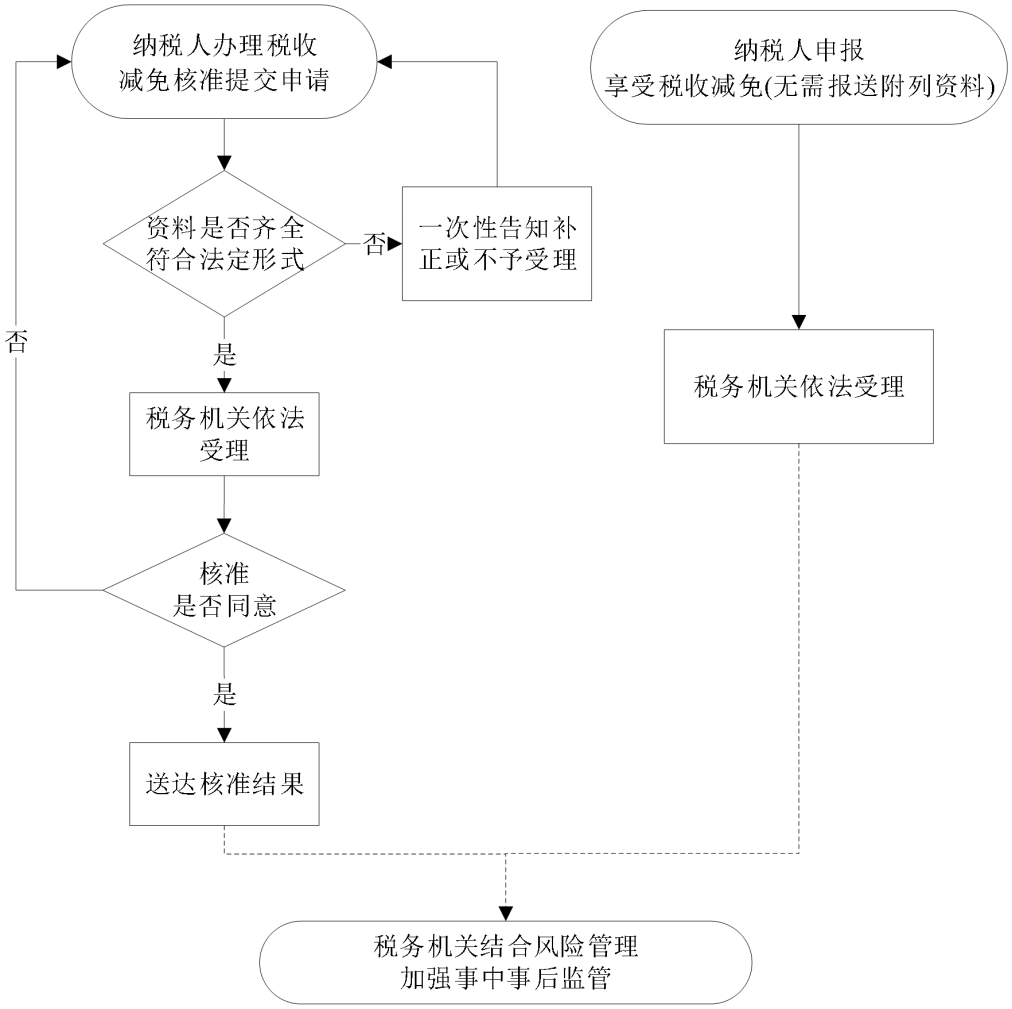
010502　个人所得税减免



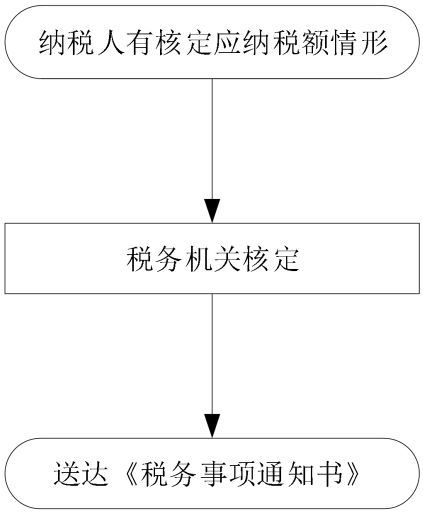
010601　土地增值税征收



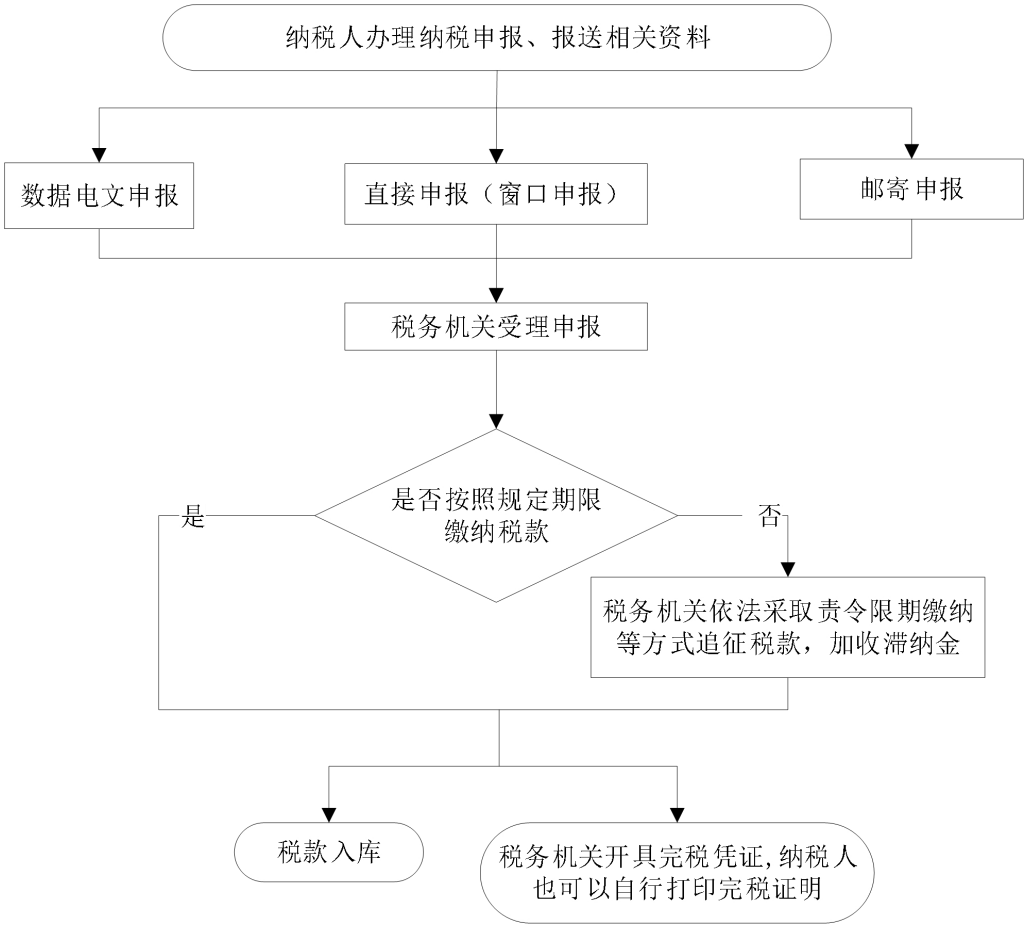
010602　土地增值税减免



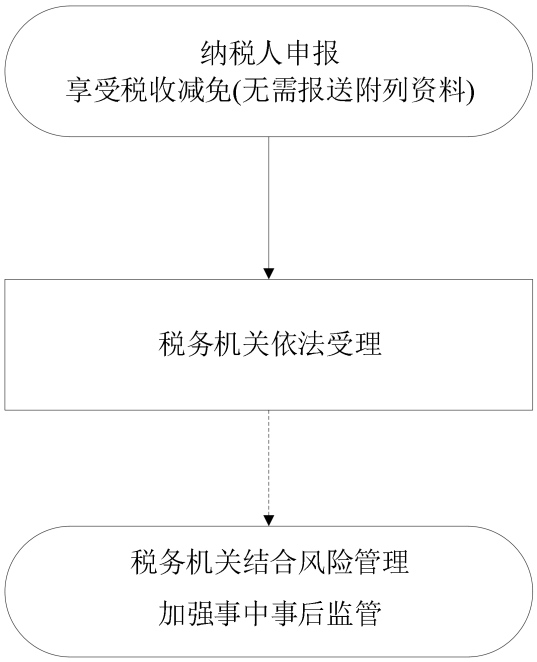
010603 土地增值税清算核定



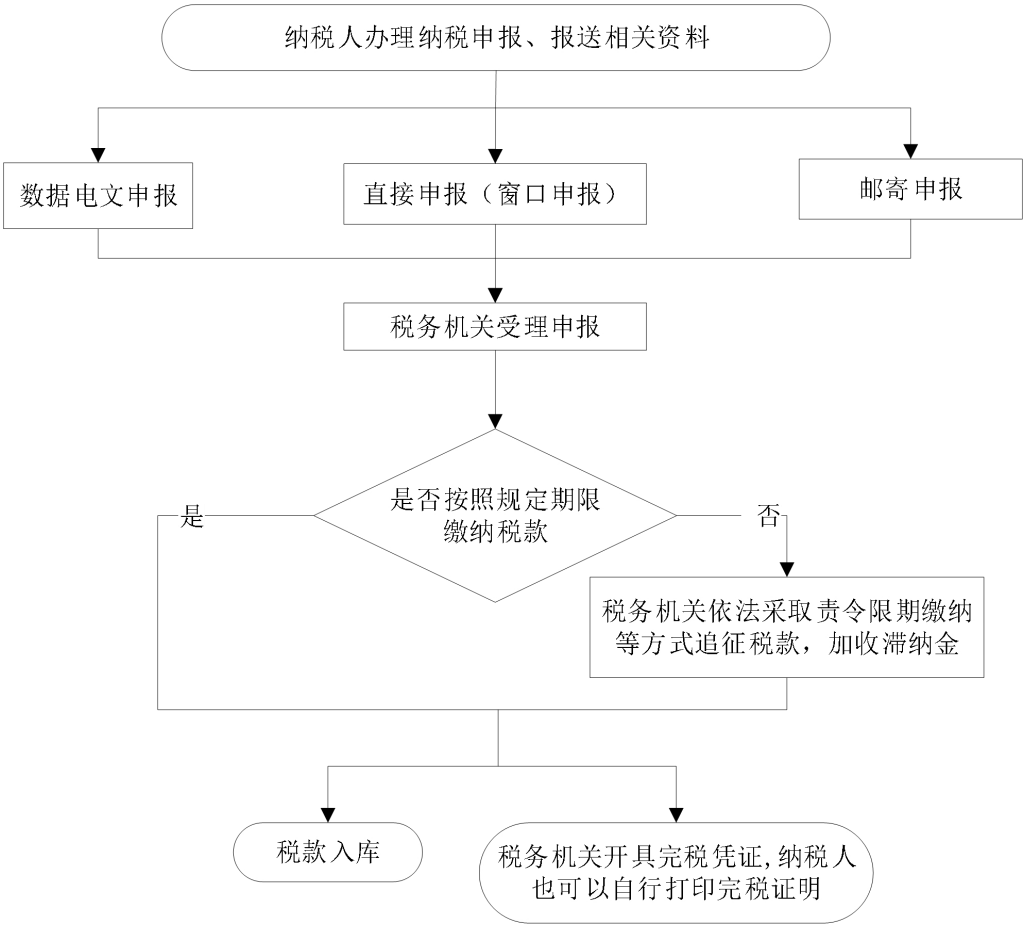
010701　房产税征收



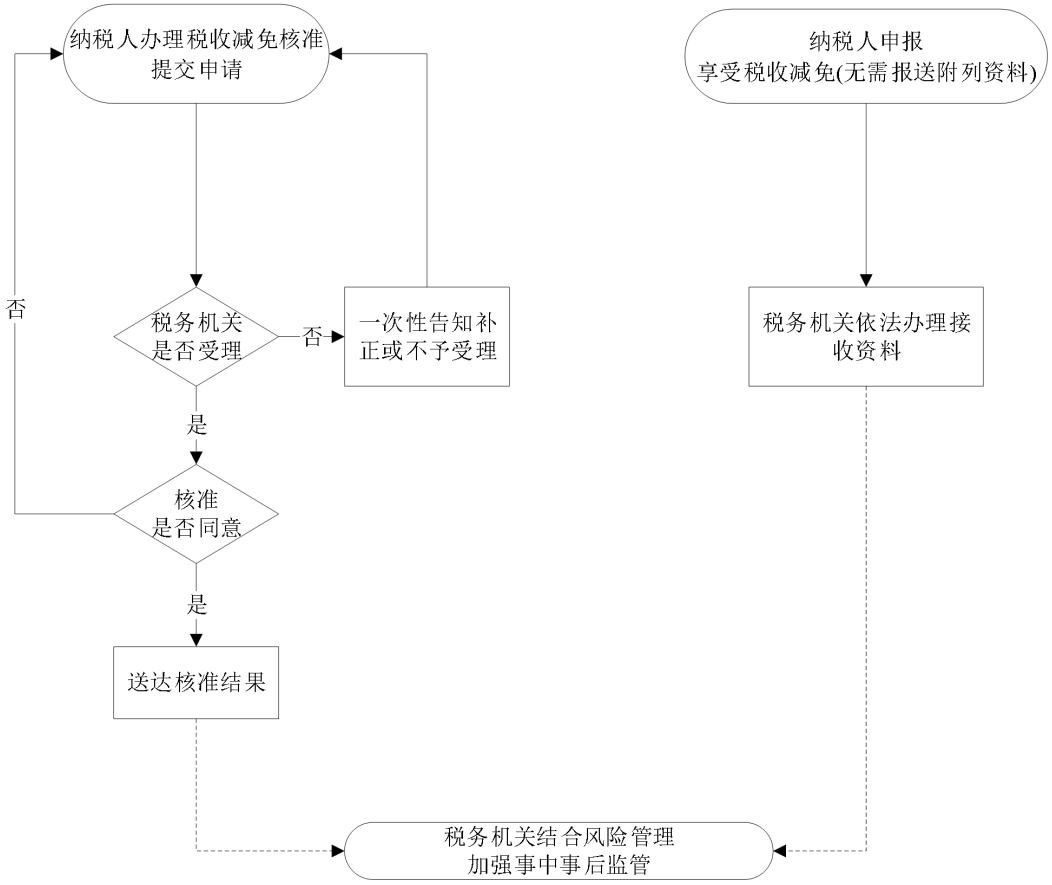
010702 房产税减免



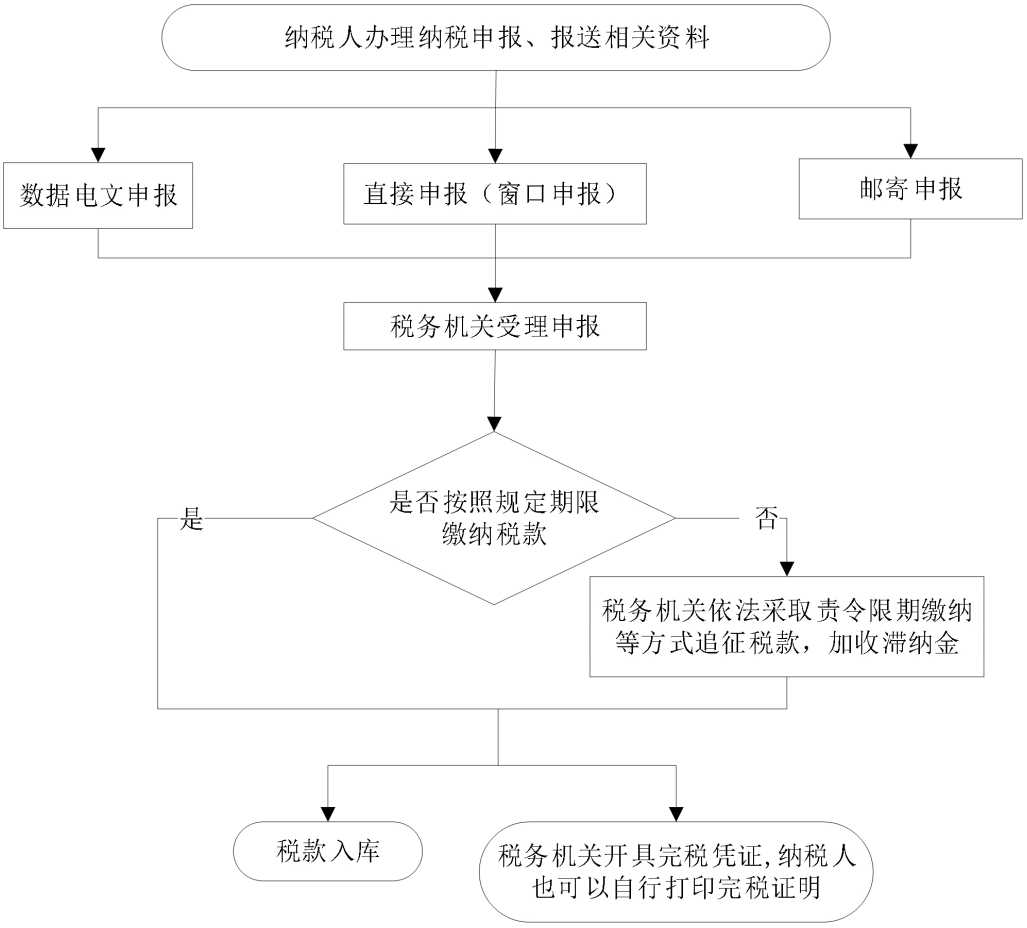
010801　城镇土地使用税征收



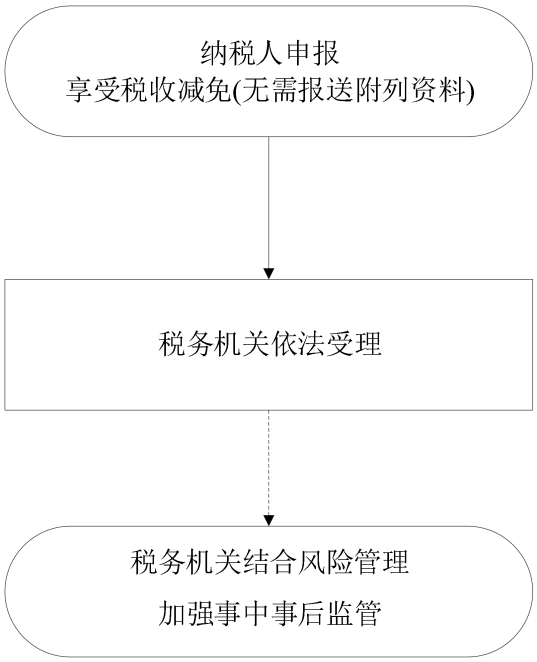
010802 城镇土地使用税减免



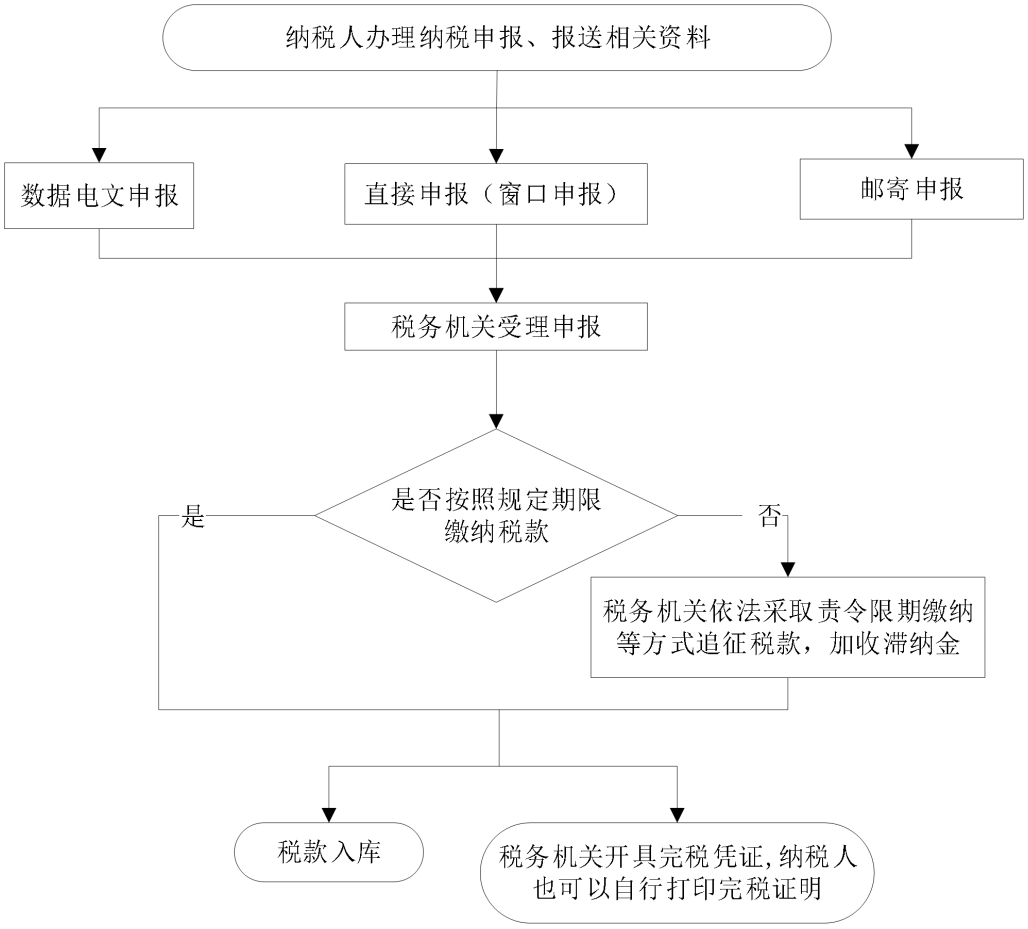
010901　耕地占用税征收



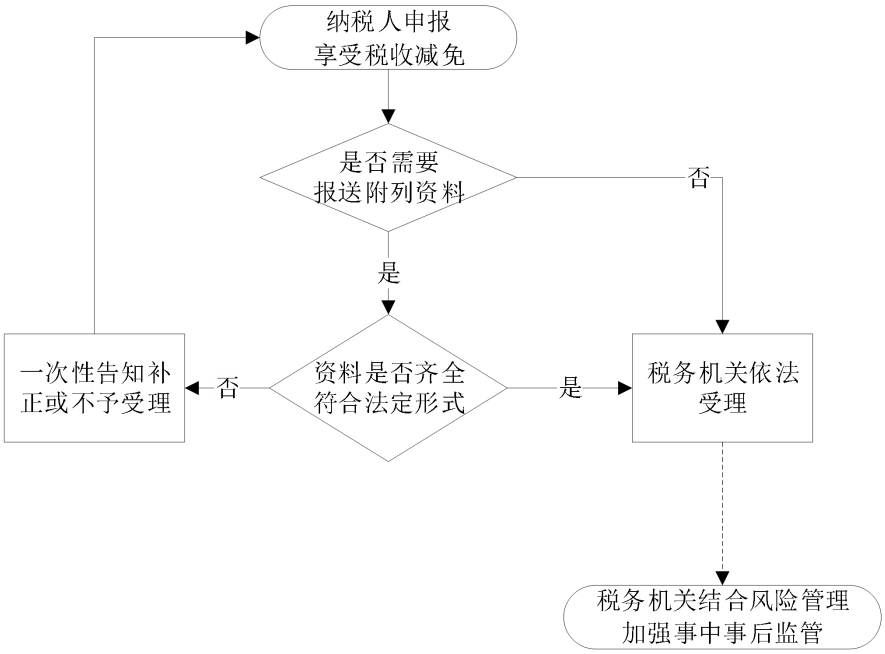
010902 耕地占用税减免



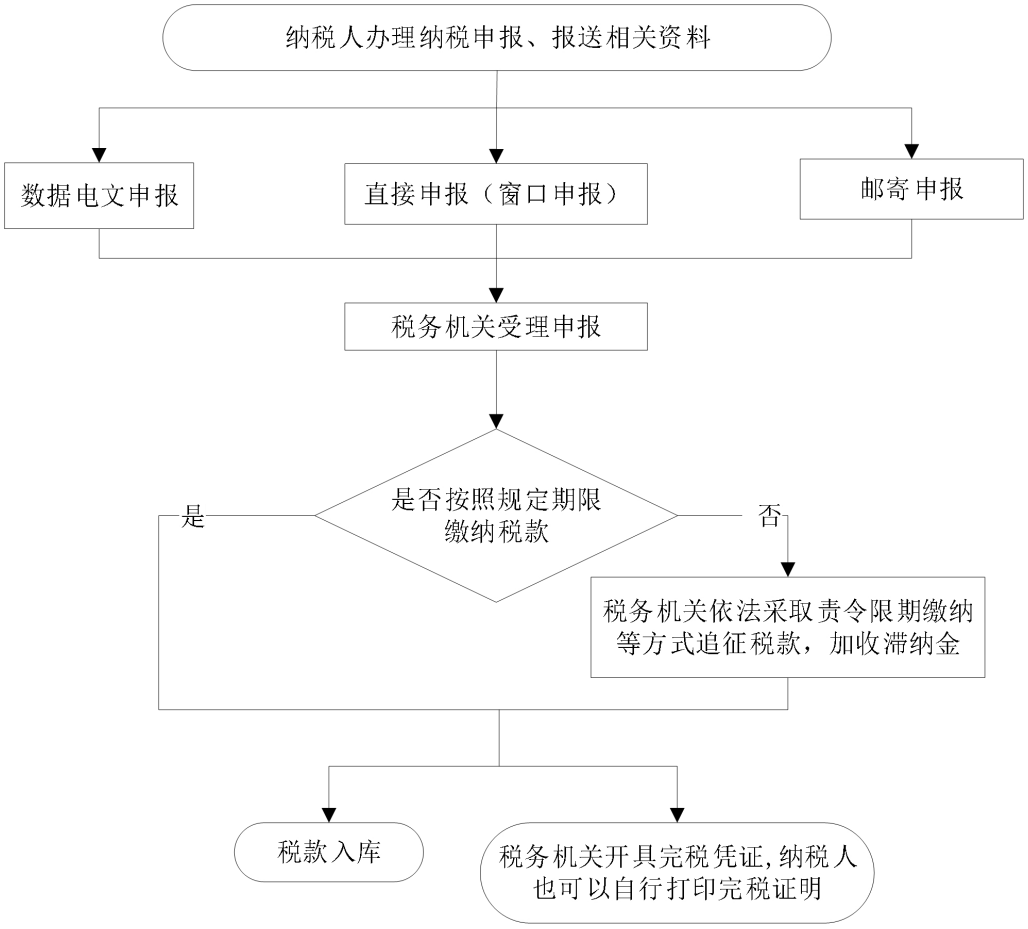
011001　契税征收


纳税人办理纳税申报、报送相关资料
数据电文申报
直接申报（窗口申报）
邮寄申报
税务机关受理申报
是否按照规定期限缴纳税款
是
否
税务机关依法采取责令限期缴纳等方式追征税款，加收滞纳金
税款入库
税务机关开具完税凭证,纳税人也可以自行打印完税证明

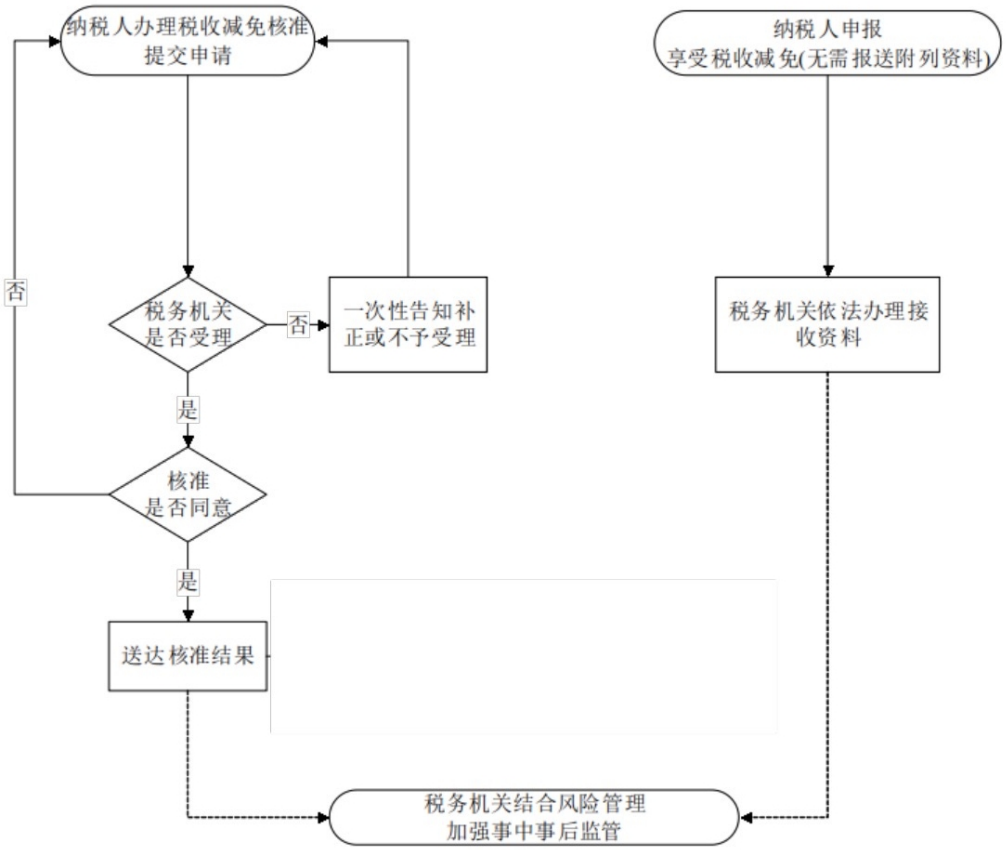
011002　契税减免


纳税人申报
享受税收减免
是否需要
报送附列资料
否
是
资料是否齐全
符合法定形式
否
是
一次性告知补
正或不予受理
税务机关依法
受理
税务机关结合风险管理
加强事中事后监管

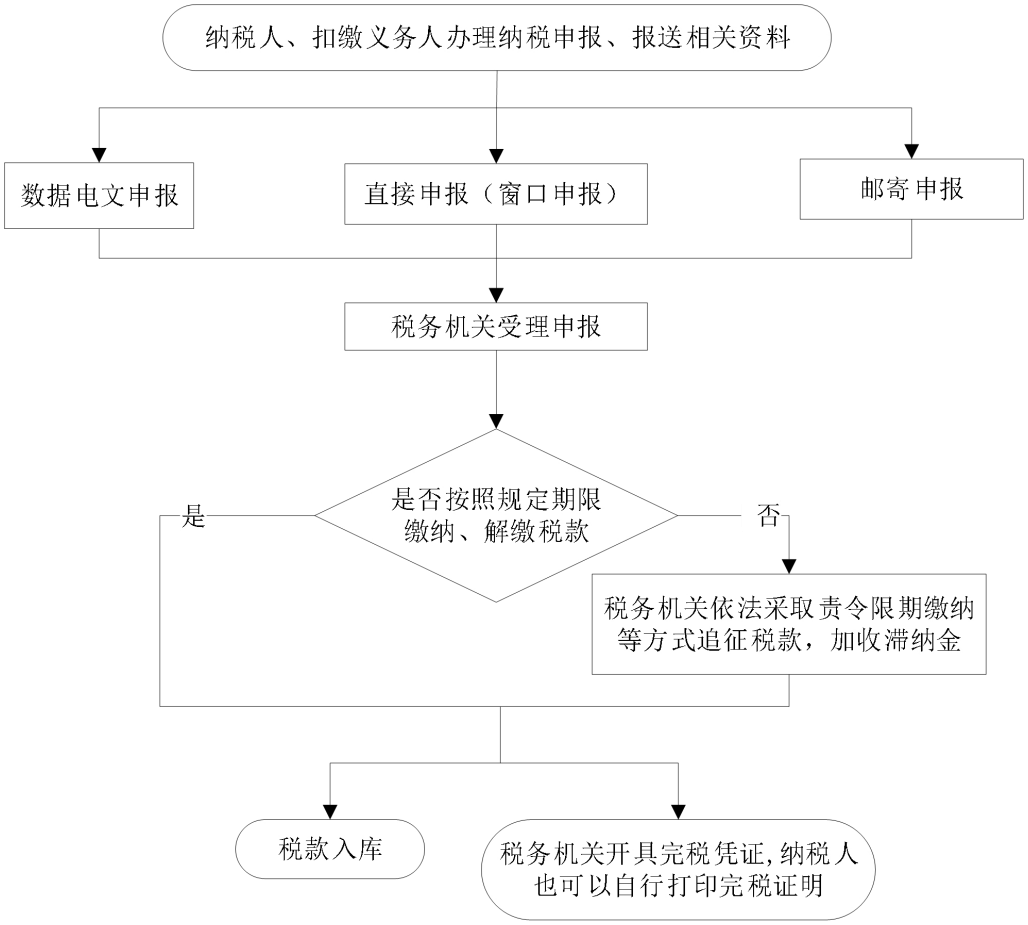
011101　资源税征收



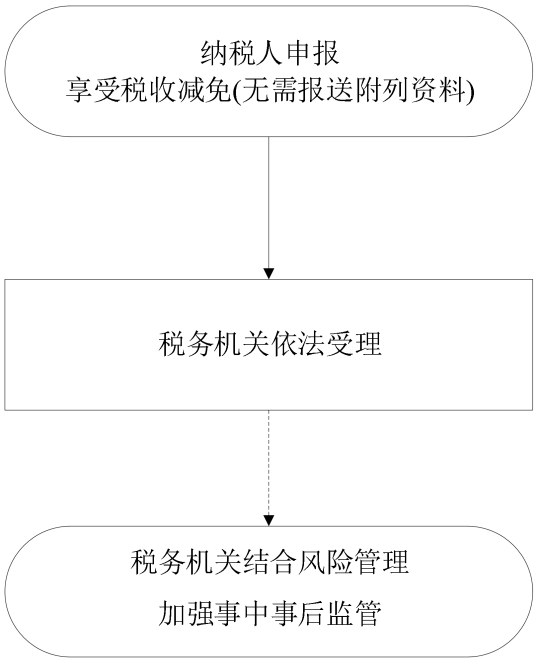
011102　资源税减免



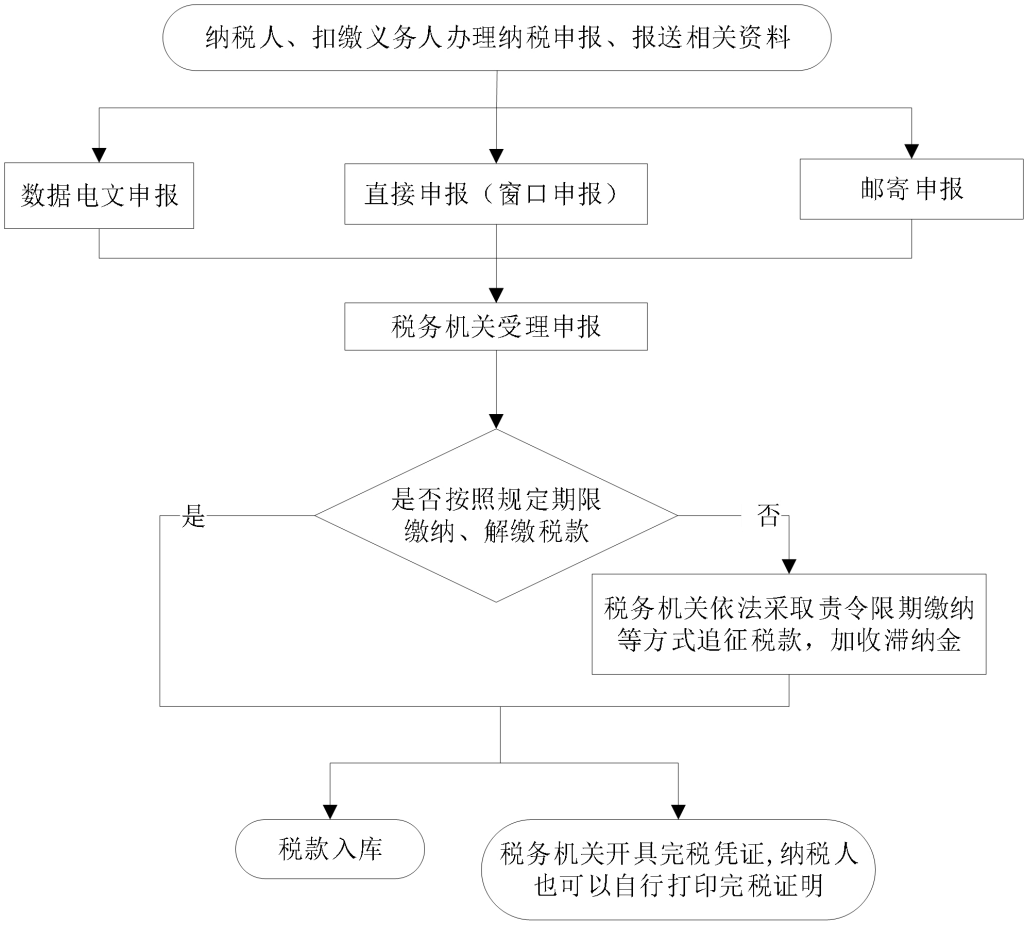
011201　车船税征收



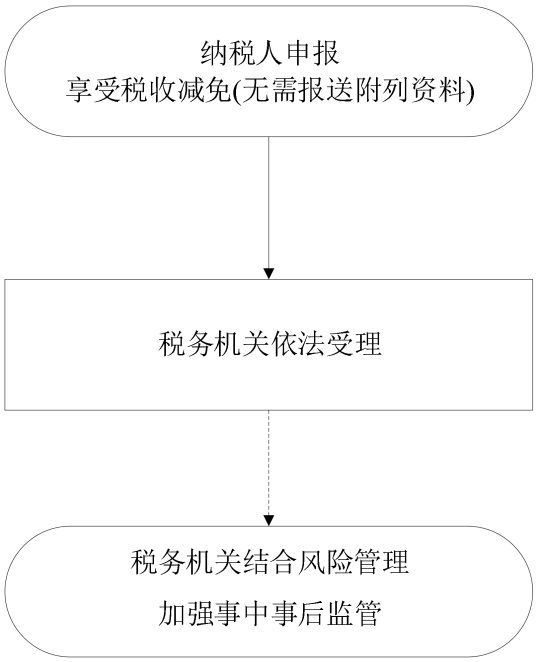
011202　车船税减免



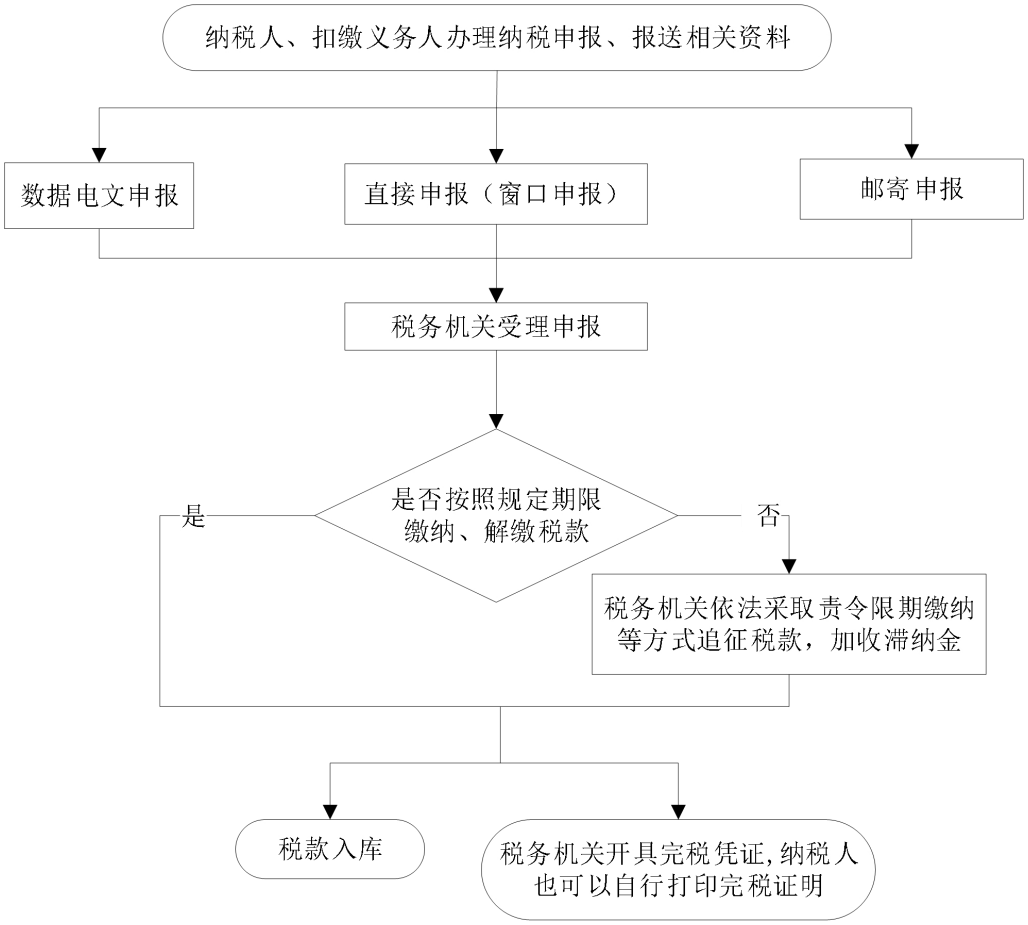
011301　印花税征收



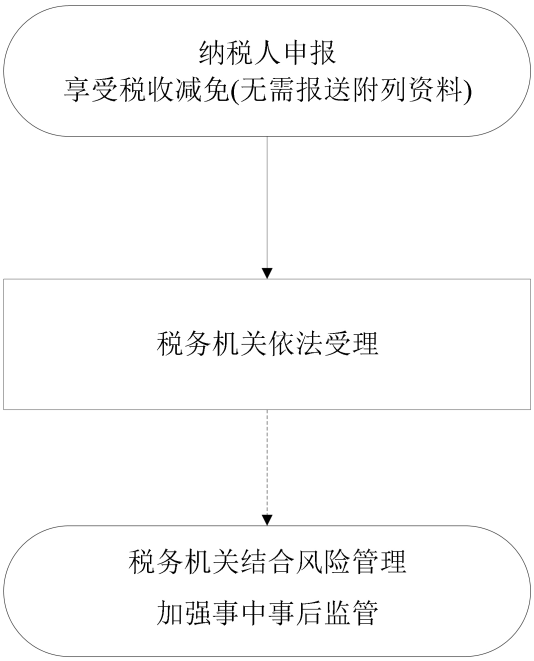
011302　印花税减免



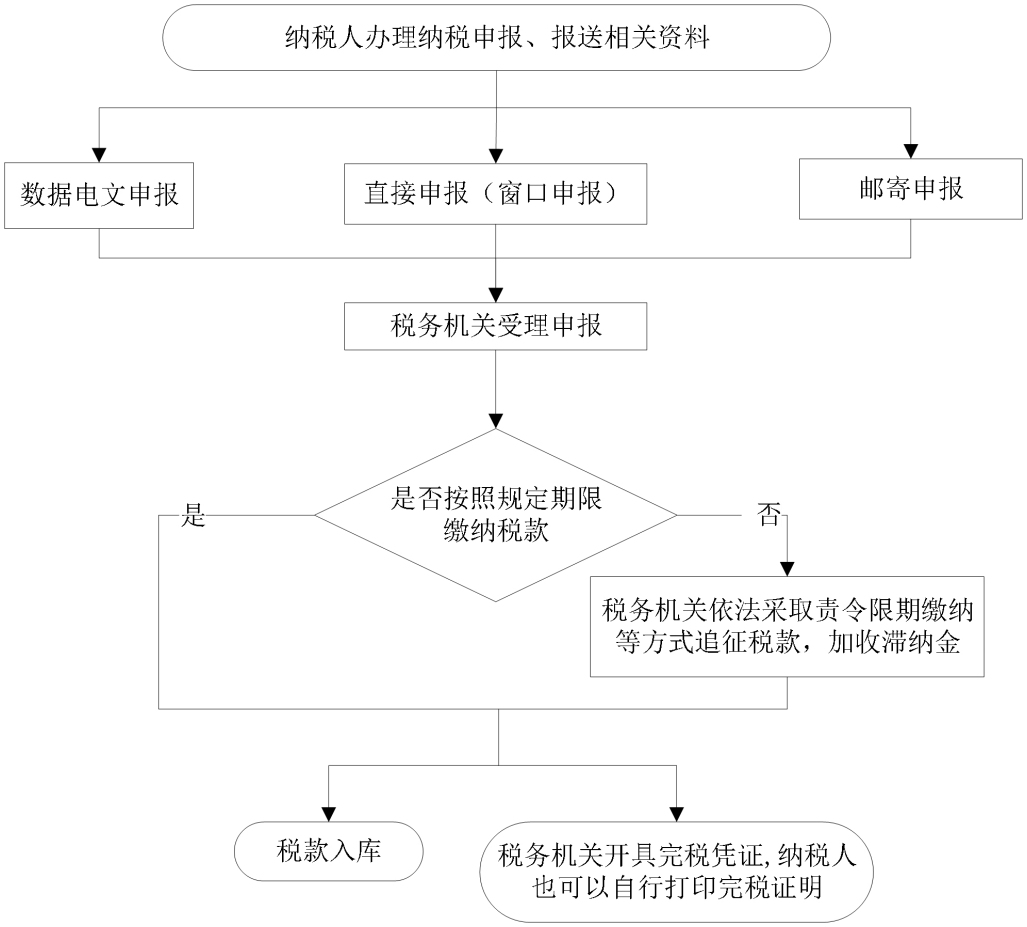
011401 城市维护建设税征收



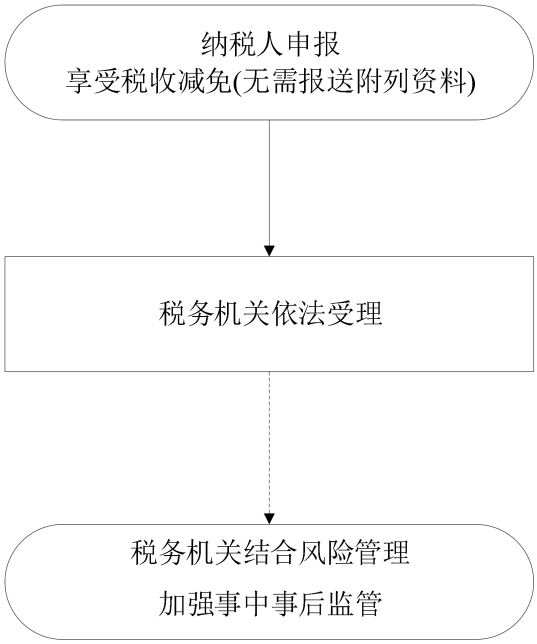
011402 城市维护建设税减免



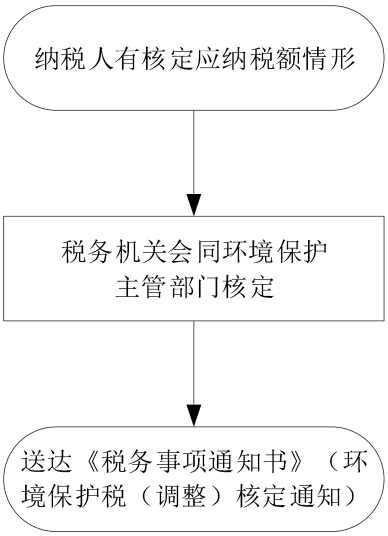
011601　环境保护税征收



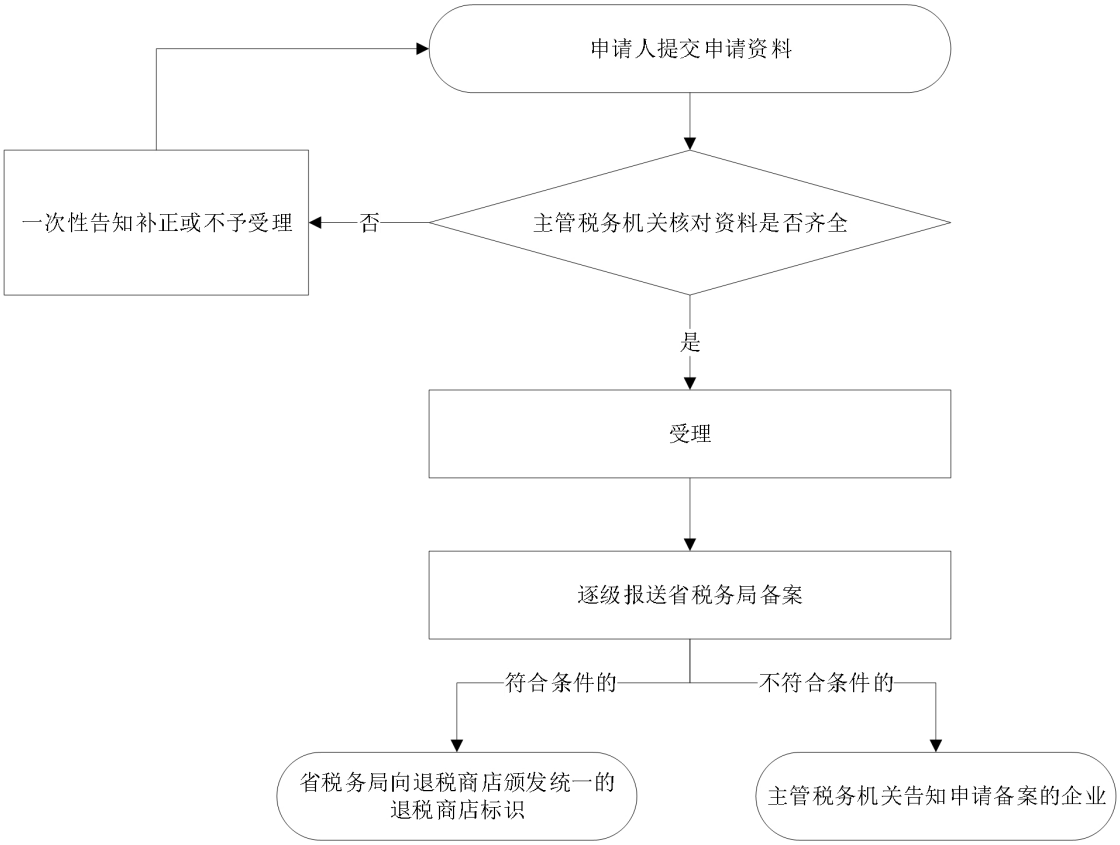
011602 环境保护税减免



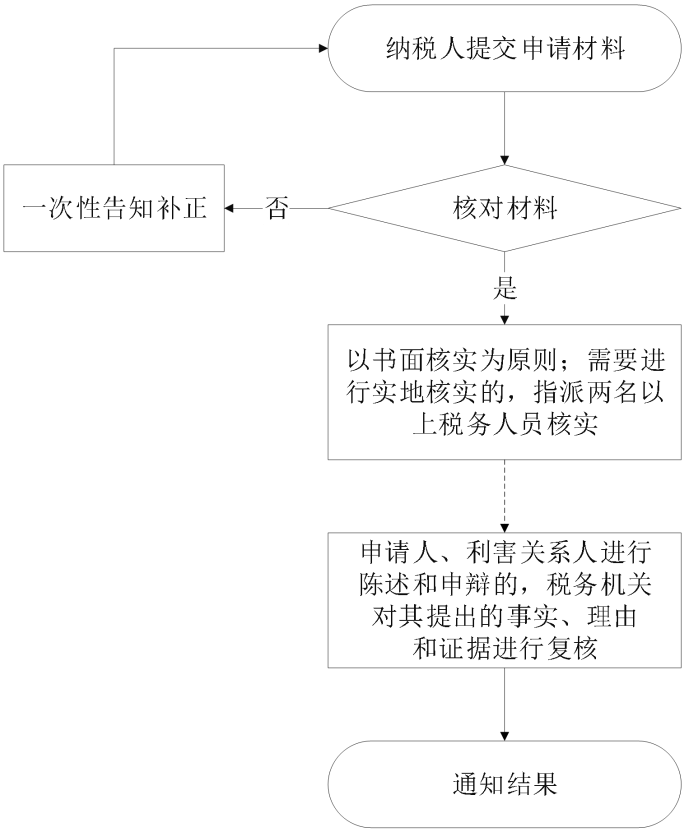
011603 环境保护税核定



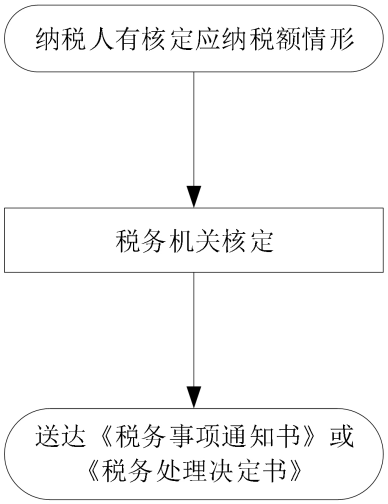
060500 退税商店确认



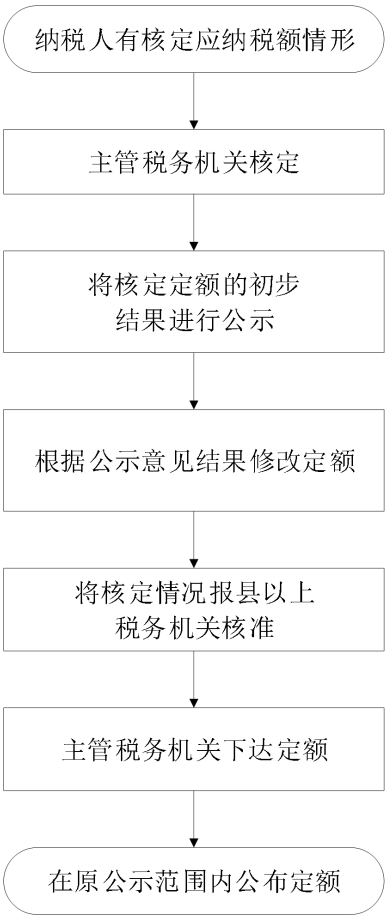
012000 对纳税人延期申报的核准



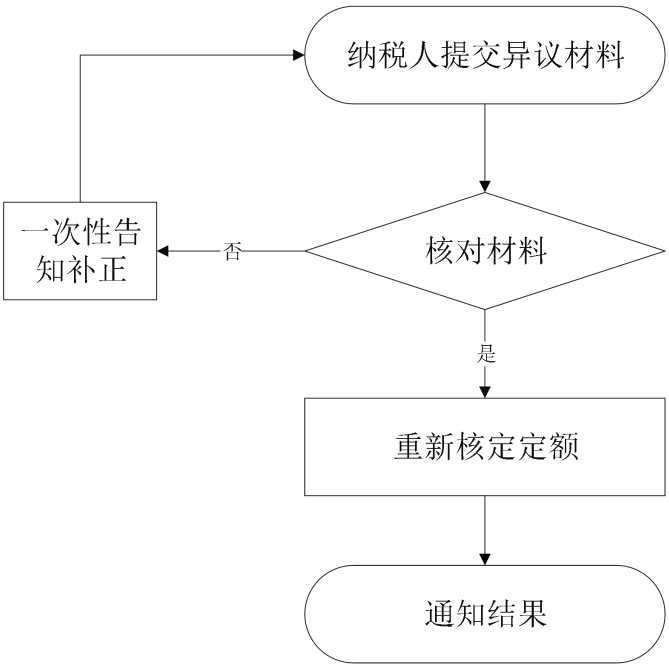
012200 核定应纳税额



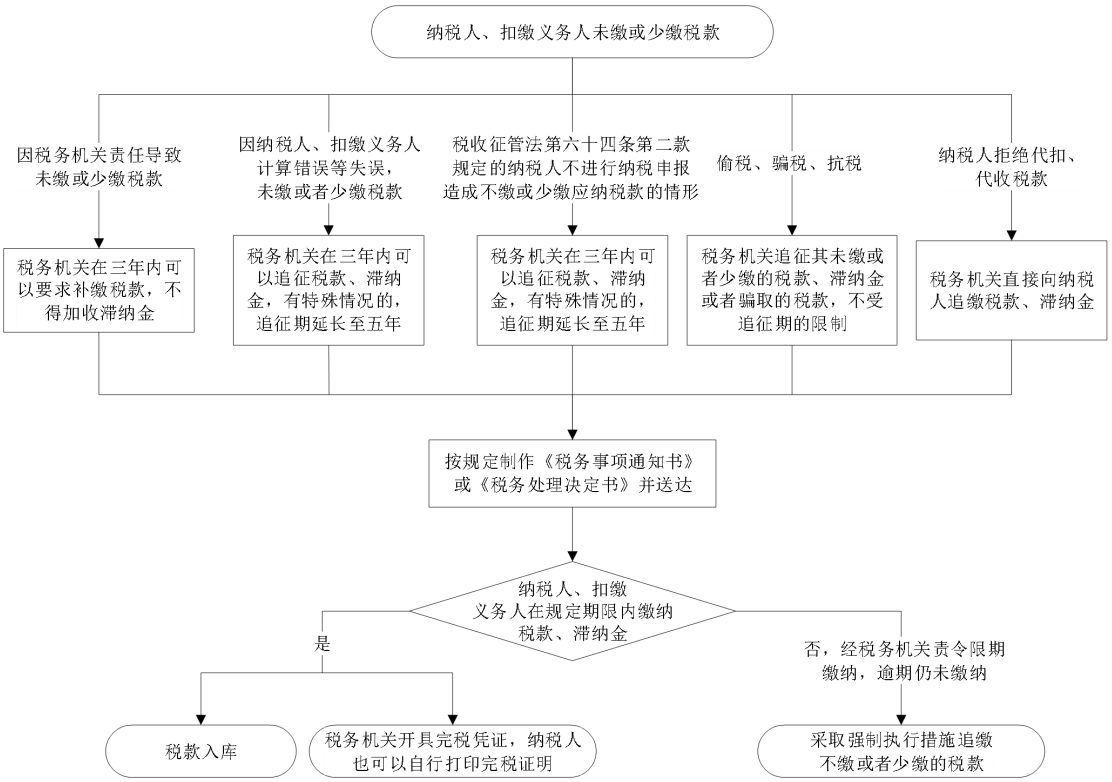
012301 个体工商户税收定期定额核定



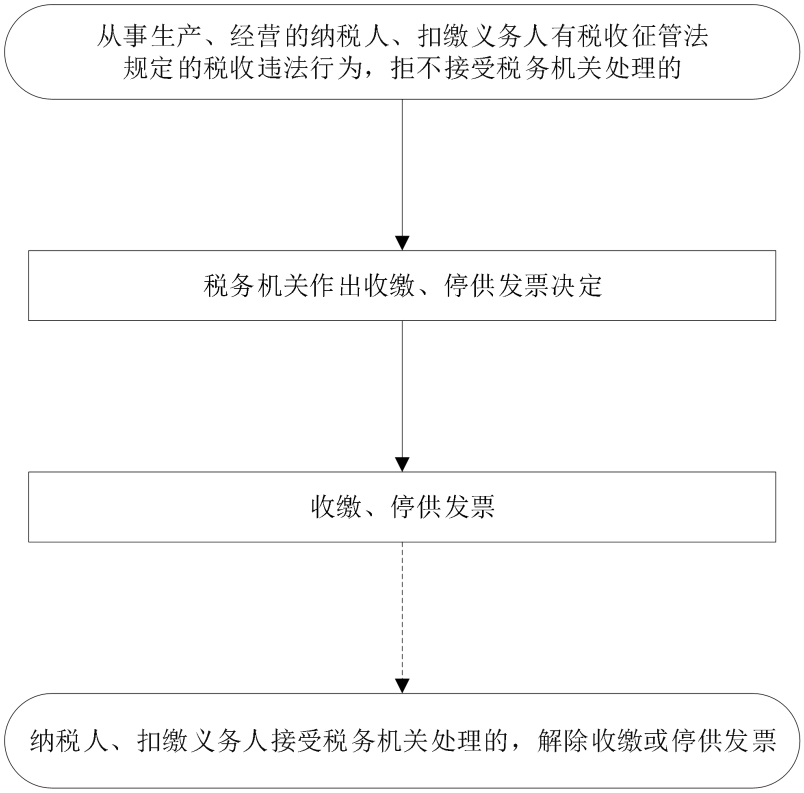
012302 对纳税人变更纳税定额的核准



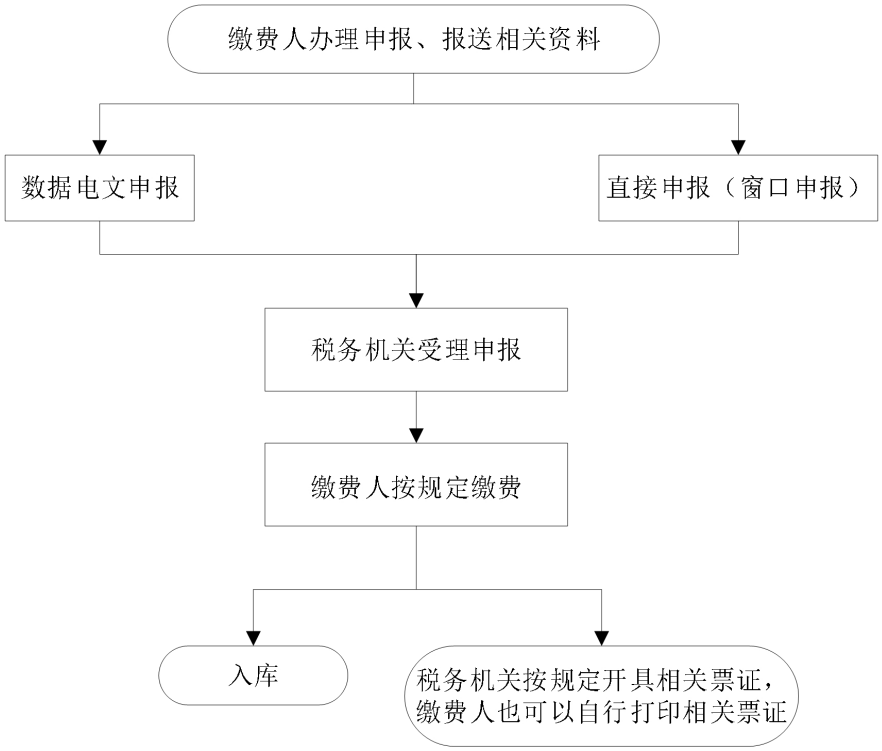
012700 税款追征追缴



081200 收缴或停供发票

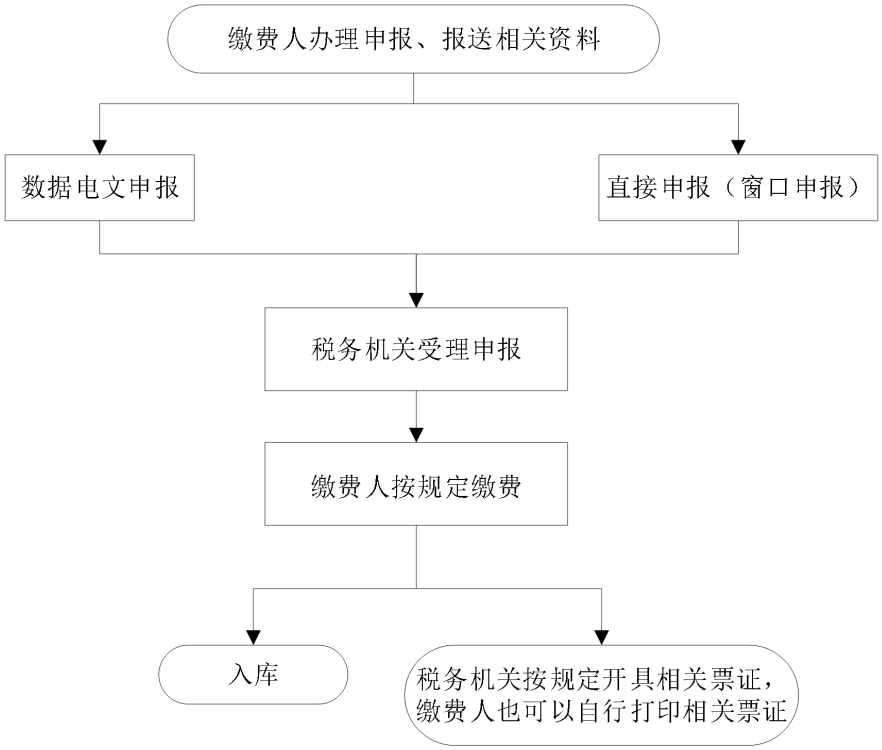


012801—012807 社会保险费征收



012901—012923　　非税收入征收

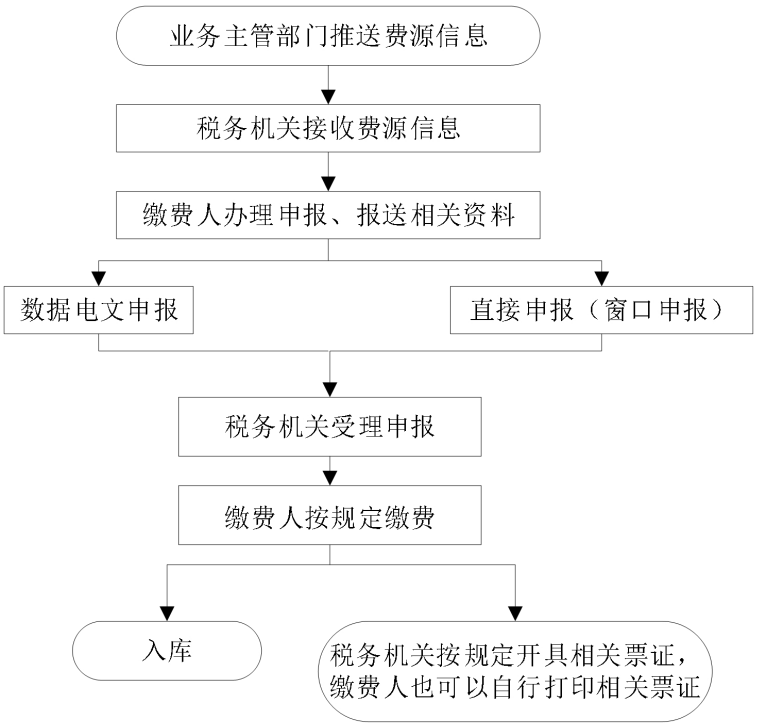
自行申报类项目流程:



注：该流程适用于以下事项

012903—012906, 012909—012910, 012912—012919, 012921

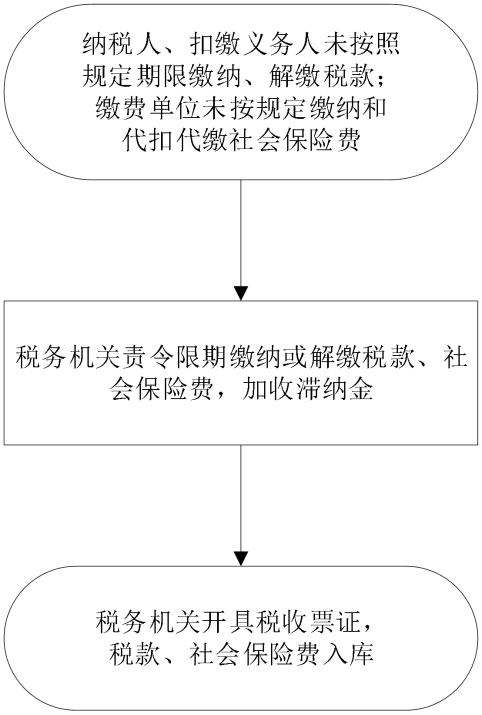
核定约定类项目流程:



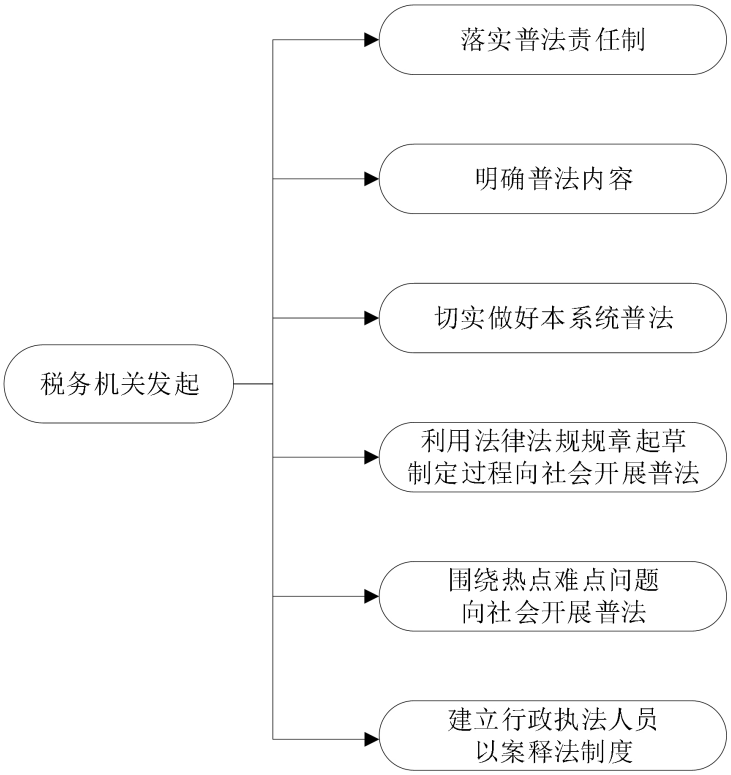
注：该流程适用于以下事项

012901-012902,012907—012908,012911,012920，012922—01292

081400 加收滞纳金

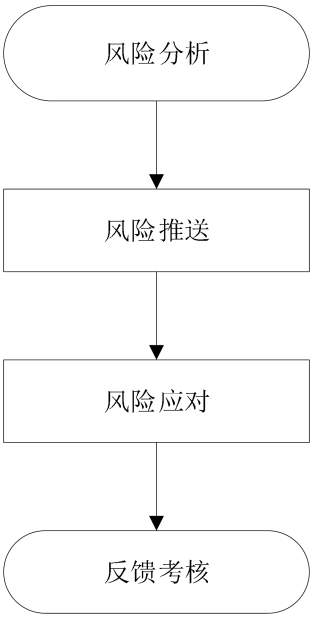


081700 税收普法宣传

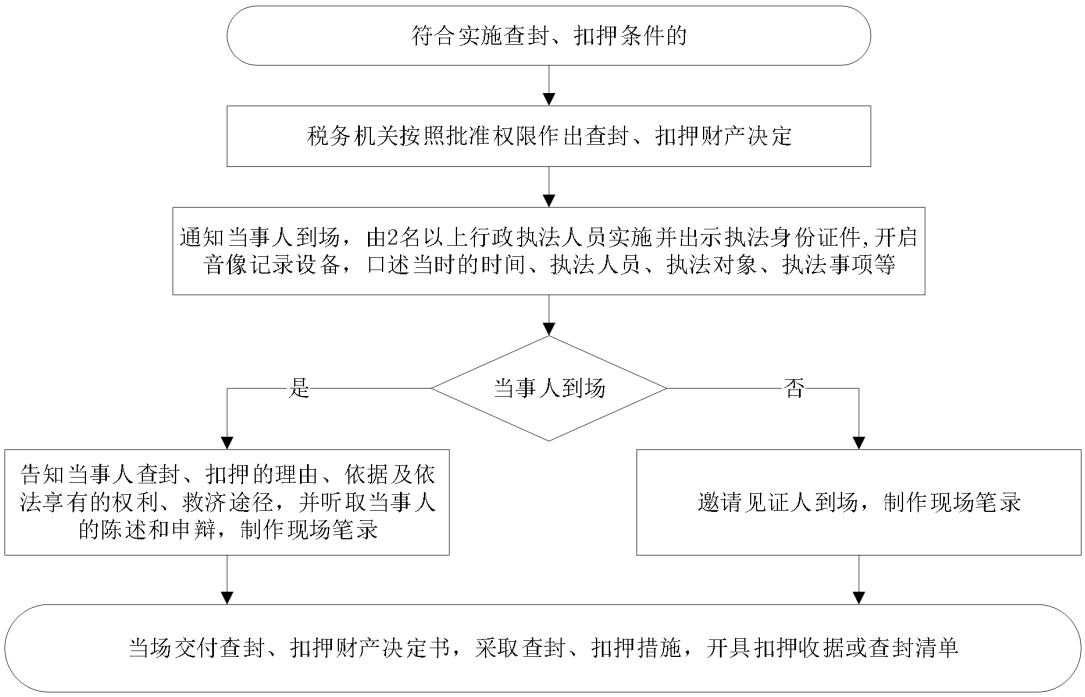


四、监管执法

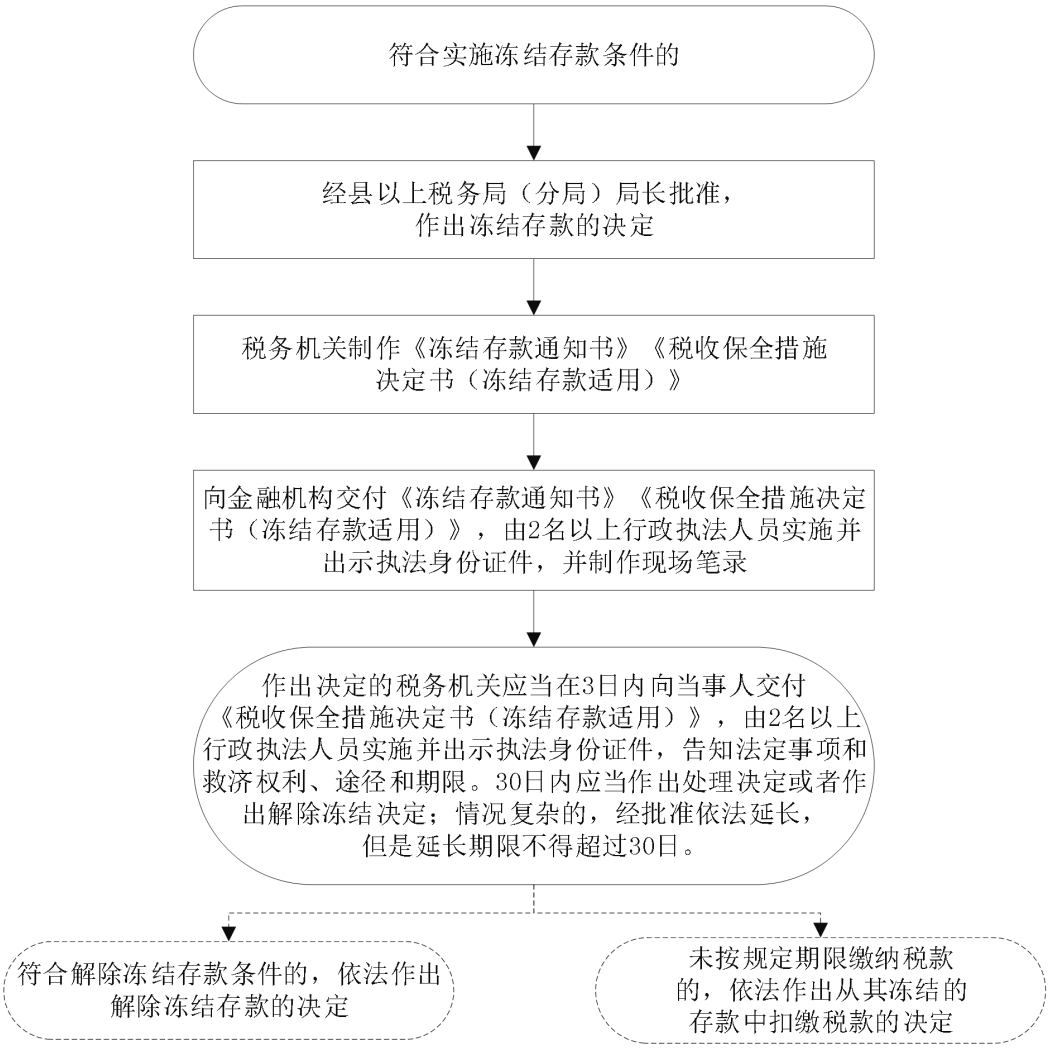
081800　纳税人税收风险分析及组织应对



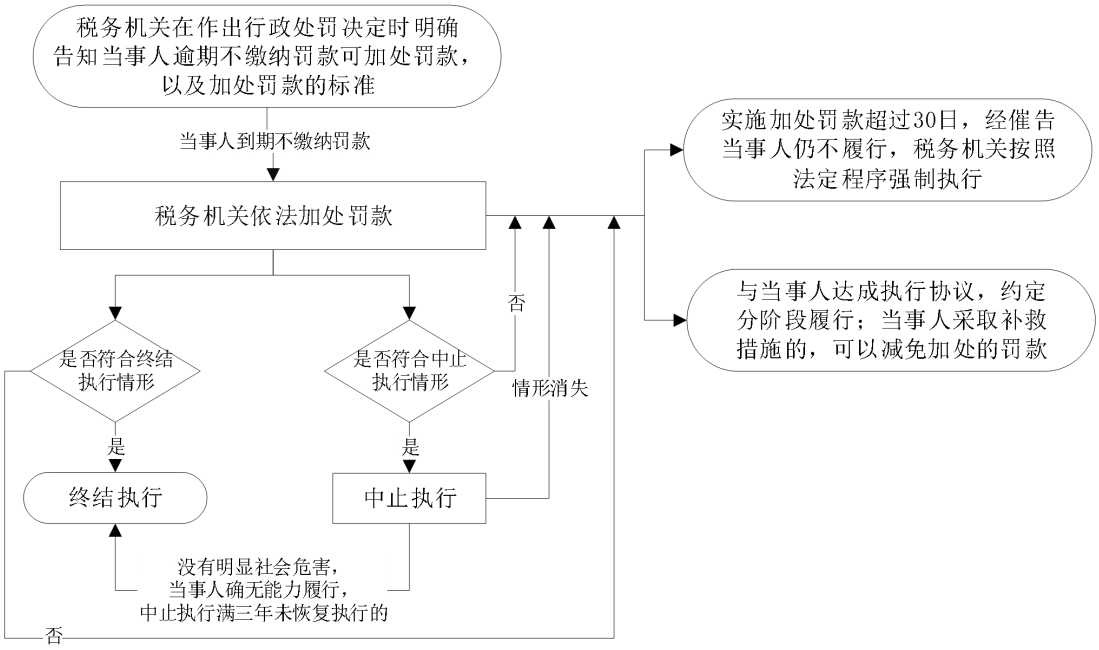
020100 查封、扣押商品、货物或者其他财产



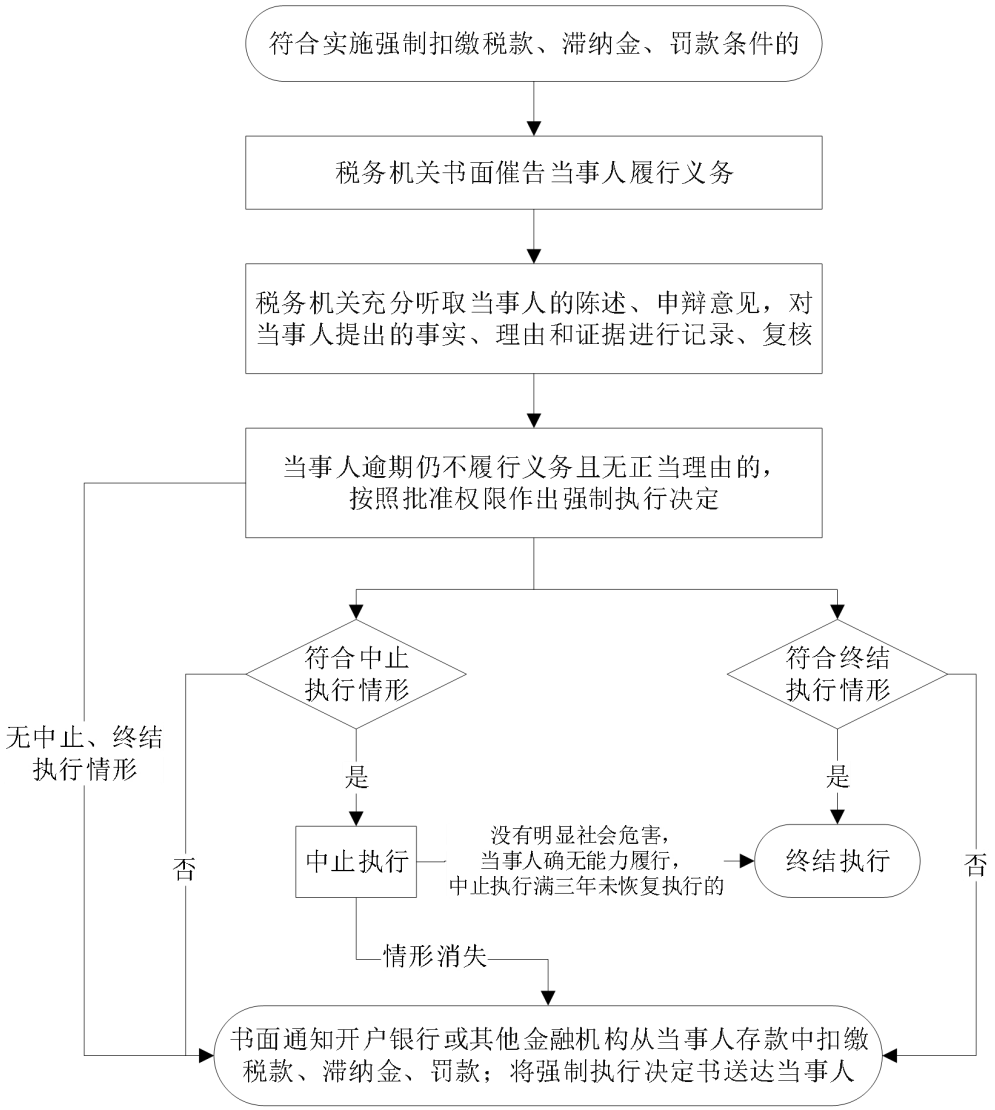
020200 冻结存款


符合实施冻结存款条件的
经县以上税务局（分局）局长批准，作出冻结存款的决定
税务机关制作《冻结存款通知书》《税收保全措施决定书（冻结存款适用）》
向金融机构交付《冻结存款通知书》《税收保全措施决定书（冻结存款适用）》，由2名以上行政执法人员实施并出示执法身份证件，并制作现场笔录
作出决定的税务机关应当在3日内向当事人交付《税收保全措施决定书（冻结存款适用）》，由2名以上行政执法人员实施并出示执法身份证件，告知法定事项和救济权利、途径和期限。30日内应当作出处理决定或者作出解除冻结决定；情况复杂的，经批准依法延长，但是延长期限不得超过30日。
符合解除冻结存款条件的，依法作出解除冻结存款的决定
未按规定期限缴纳税款的，依法作出从其冻结的存款中扣缴税款的决定

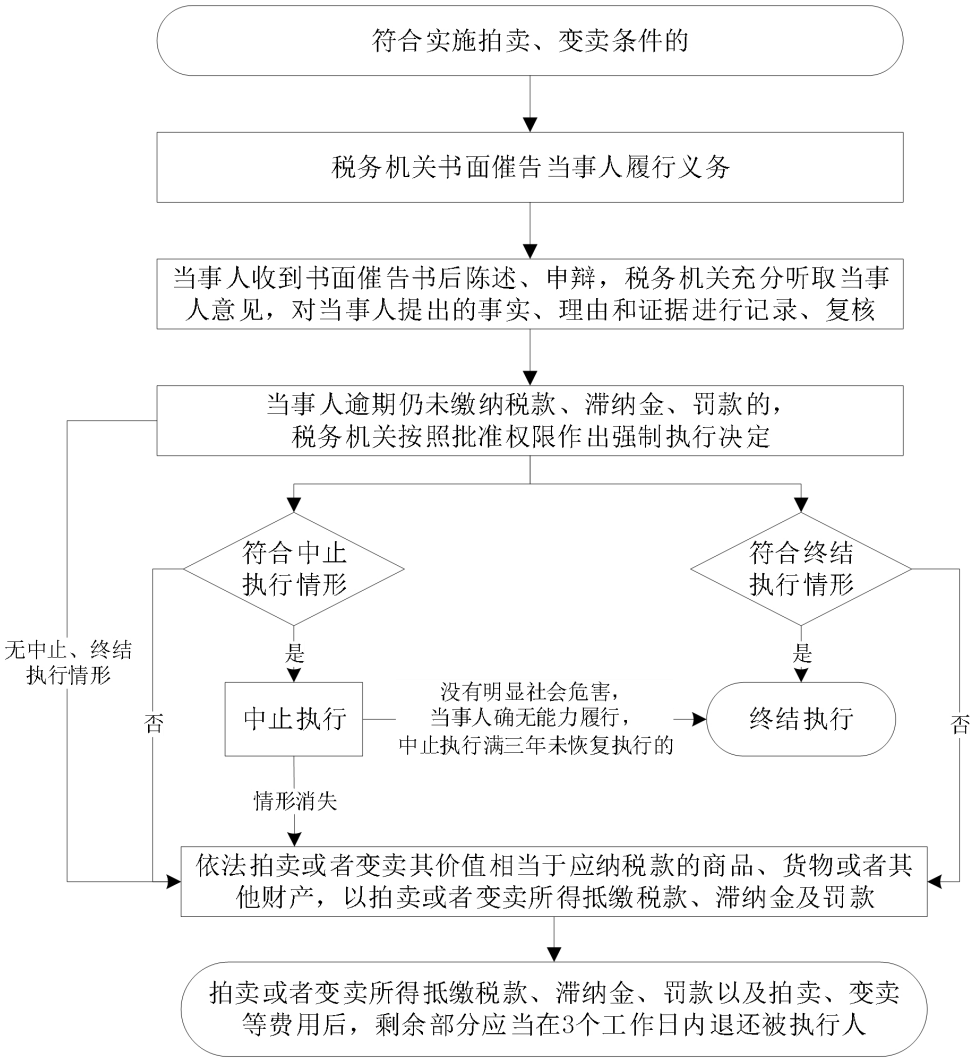
020300 加处罚款


税务机关在作出行政处罚决定时明确告知当事人逾期不缴纳罚款可加处罚款，以及加处罚款的标准
当事人到期不缴纳罚款
税务机关依法加处罚款
实施加处罚款超过30日，经催告当事人仍不履行，税务机关按照法定程序强制执行
与当事人达成执行协议，约定分阶段履行；当事人采取补救措施的，可以减免加处的罚款
是否符合终结执行情形
是否符合中止执行情形
否
情形消失
是
是
终结执行
中止执行
没有明显社会危害，当事人确无能力履行，中止执行满三年未恢复执行的
否

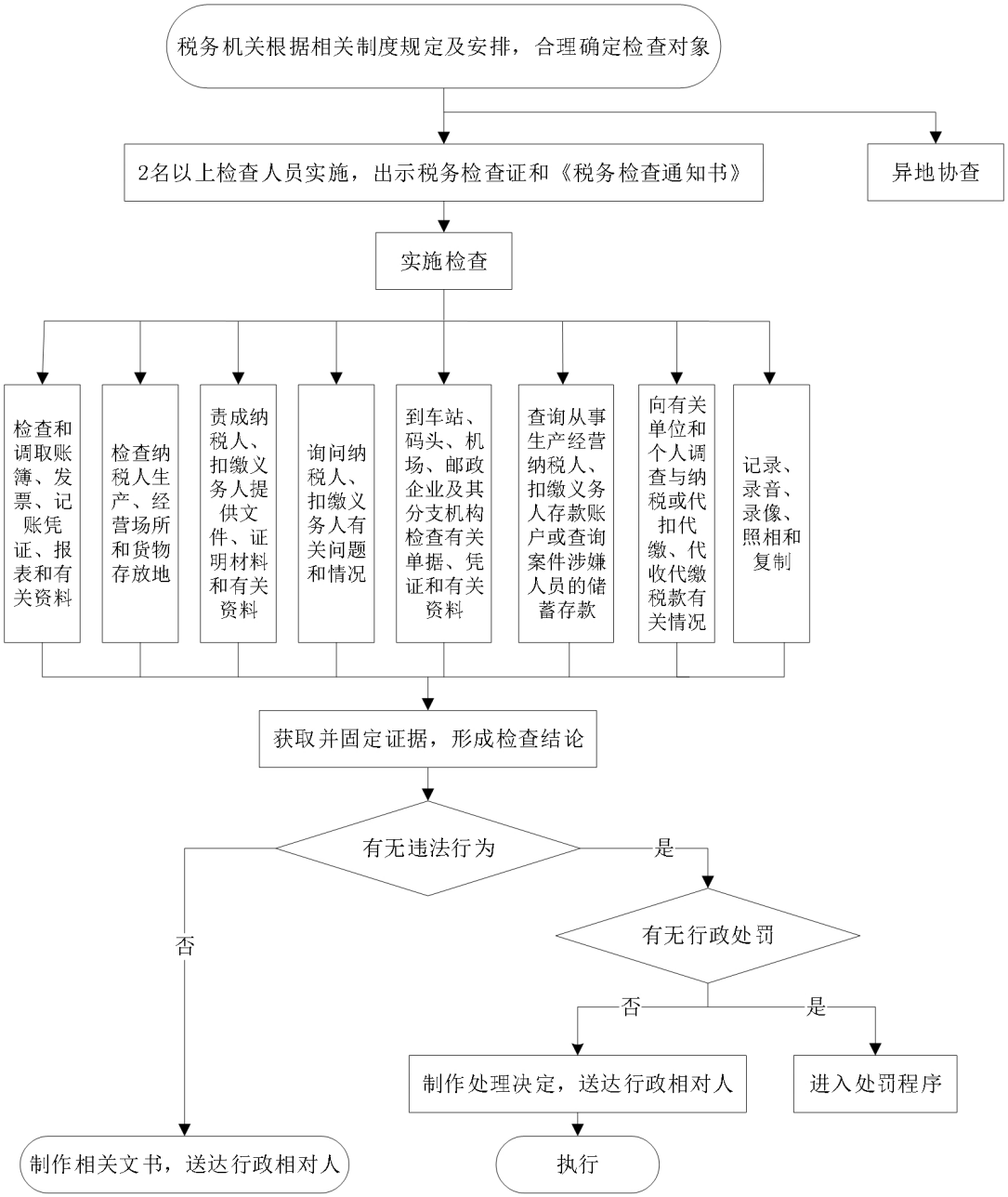
020400 强制扣缴税款、滞纳金、罚款



020500 拍卖、变卖商品、货物或者其他财产

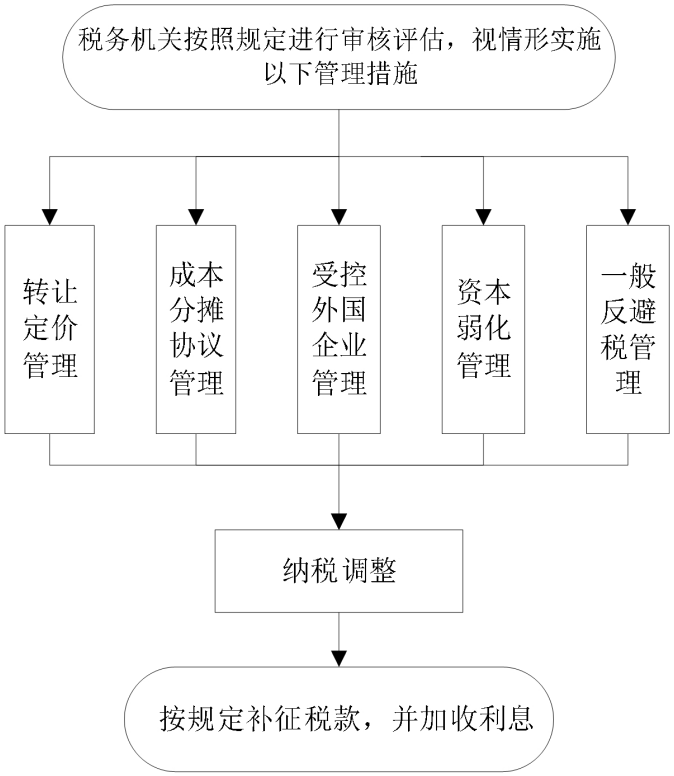


030101—030108 税务检查



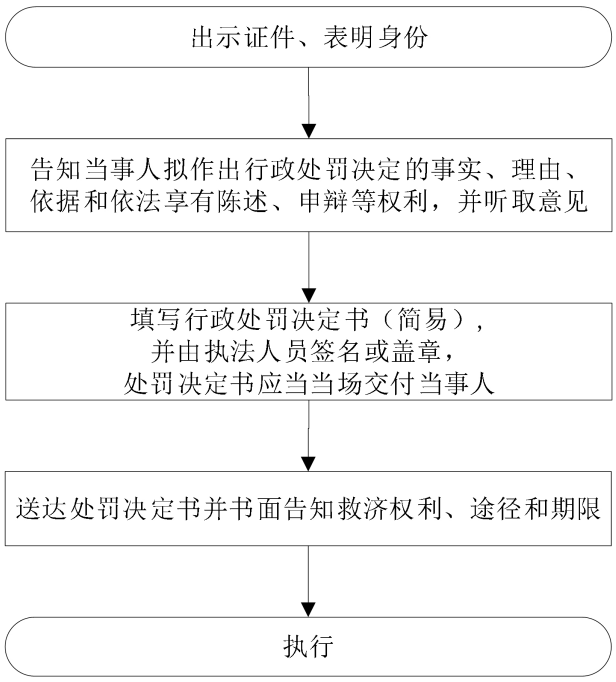
030200 社会保险费相关检查

030300 纳税调整

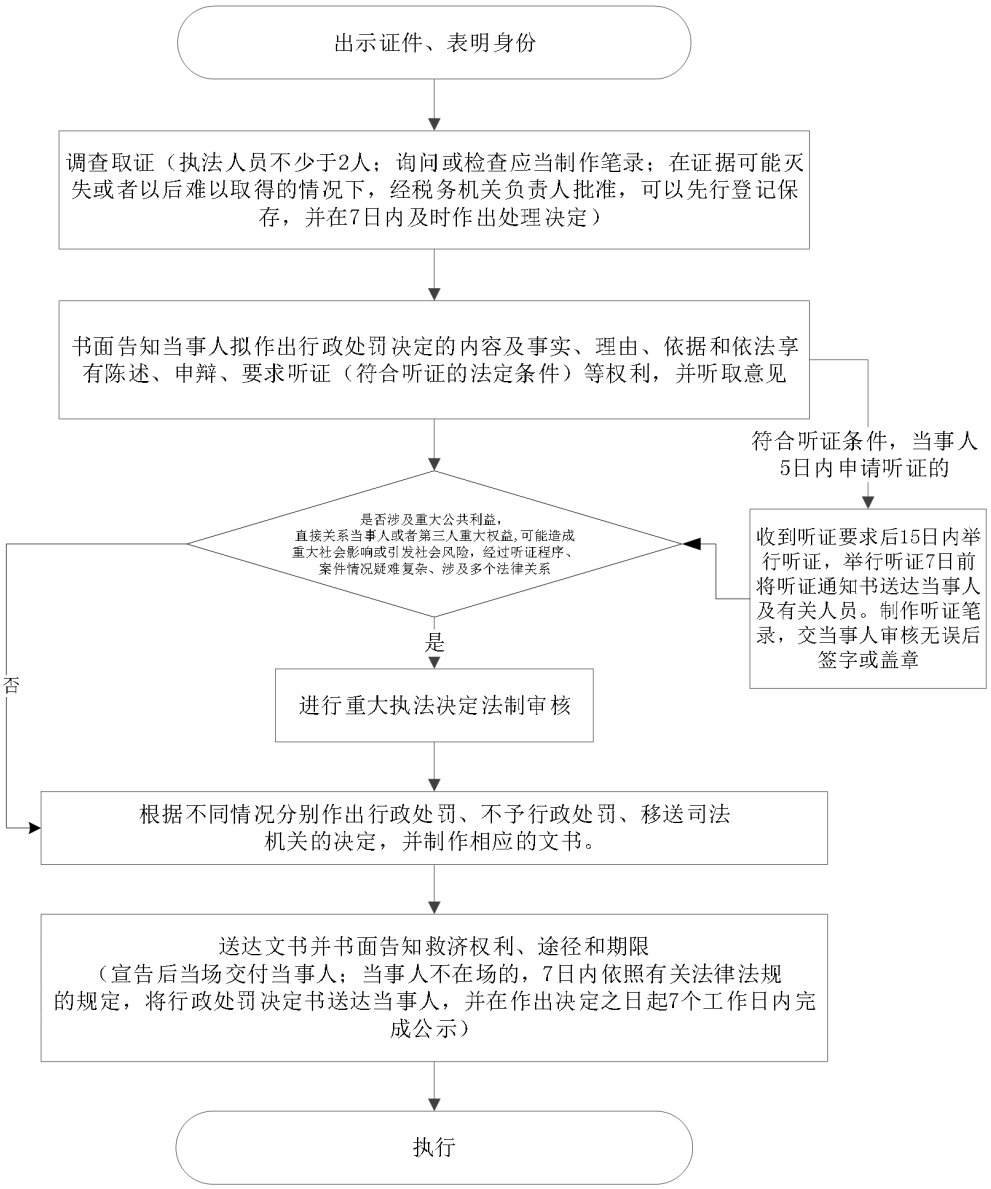

税务机关按照规定进行审核评估，视情形实施以下管理措施
转让定价管理
成本分摊协议管理
受控外国企业管理
资本弱化管理
一般反避税管理
纳税调整
按规定补征税款，并加收利息

040101—040801 税务行政处罚

简易程序:



普通程序:


出示证件、表明身份
调查取证（执法人员不少于2人；询问或检查应当制作笔录；在证据可能灭失或者以后难以取得的情况下，经税务机关负责人批准，可以先行登记保存，并在7日内及时作出处理决定）
书面告知当事人拟作出行政处罚决定的内容及事实、理由、依据和依法享有陈述、申辩、要求听证（符合听证的法定条件）等权利，并听取意见
符合听证条件，当事人5日内申请听证的
是否涉及重大公共利益，直接关系当事人或者第三人重大权益,可能造成重大社会影响或引发社会风险，经过听证程序、案件情况疑难复杂、涉及多个法律关系
收到听证要求后15日内举行听证，举行听证7日前将听证通知书送达当事人及有关人员。制作听证笔录，交当事人审核无误后签字或盖章
是
否
进行重大执法决定法制审核
根据不同情况分别作出行政处罚、不予行政处罚、移送司法机关的决定，并制作相应的文书。
送达文书并书面告知救济权利、途径和期限（宣告后当场交付当事人；当事人不在场的，7日内依照有关法律法规的规定，将行政处罚决定书送达当事人，并在作出决定之日起7个工作日内完成公示）
执行

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:

040101 对纳税人未按照规定期限办理税务登记、变更或者注销登记，未按照规定报告银行账号的处罚

040102 对纳税人未按照规定使用税务登记证件或者转借、涂改、损毁、买卖、伪造税务登记证件的处罚

040103 对纳税人未按照规定办理税务登记证件验证或者换证手续的处罚

040104 对银行和其他金融机构未依法在从事生产、经营的纳税人的账户中登录税务登记证件号码，或者未按规定在税务登记证件中登录从事生产、经营的纳税人的账户账号的处罚

040105 对纳税人不办理税务登记的处罚

040106 对纳税人通过提供虚假的证明资料等手段，骗取税务登记证的处罚

040107 对扣缴义务人未按照规定办理扣缴税款登记的处罚

040108 对境内机构或个人发包工程作业或劳务项目，未按规定向主管税务机关报告有关事项的处罚

040201 对纳税人未按照规定设置、保管账簿或者保管记账凭证和有关资料，未按照规定报送财务会计制度办法和会计核算软件，未按照规定安装、使用或者损毁、擅自改动税控装置的处罚

040202 对扣缴义务人未按照规定设置、保管代扣代缴、代收代缴税款账簿或者保管代扣代缴、代收代缴税款记账凭证及有关资料的处罚

040203 对非法印制、转借、倒卖、变造或者伪造完税凭证的处罚

040301 对纳税人未按照规定的期限办理纳税申报和报送纳税资料，扣缴义务人未按照规定的期限报送代扣代缴、代收代缴税款报告表和有关资料的处罚

040302 对纳税人、扣缴义务人编造虚假计税依据的处罚

040402 对纳税人不进行纳税申报，不缴或者少缴应纳税款的处罚

040406 对纳税人、扣缴义务人在规定期限内不缴或者少缴应纳或者应解缴的税

款，经税务机关责令限期缴纳，逾期仍未缴纳的处罚

040407 对扣缴义务人应扣未扣、应收而不收税款的处罚

040409 对为纳税人、扣缴义务人非法提供银行账户、发票、证明或者其他方便，导致未缴、少缴税款或者骗取国家出口退税款的处罚

040410 对纳税人拒绝代扣、代收税款，拒不缴纳税款的处罚

040411 对税务代理人违反税收法律、行政法规，造成纳税人未缴或者少缴税款的处罚

040501 对纳税人、扣缴义务人逃避、拒绝或者以其他方式阻挠税务机关检查的处罚

040503 对有关单位拒绝税务机关依法到车站、码头、机场、邮政企业及其分支机构检查纳税人有关情况的处罚

040603 对违反规定携带、邮寄、运输空白发票，丢失或者擅自损毁发票的处罚

040604 对虚开或者非法代开发票的处罚

040607 对违反发票管理法规，导致其他单位或者个人未缴、少缴或者骗取税款的处罚

040608 对扣缴义务人未按照《税收票证管理办法》开具税收票证的处罚

040609 对自行填开税收票证的纳税人违反《税收票证管理办法》及相关规定的处罚

040701 对纳税人、纳税担保人采取欺骗、隐瞒等手段提供担保，非法为纳税人、纳税担保人实施虚假纳税担保提供方便的处罚

040702 对纳税人采取欺骗、隐瞒等手段提供担保，造成应缴税款损失的处罚

040801 对用人单位未按时足额缴纳社会保险费，经税务机关责令限期缴纳或者补足，逾期仍不缴纳的处罚