

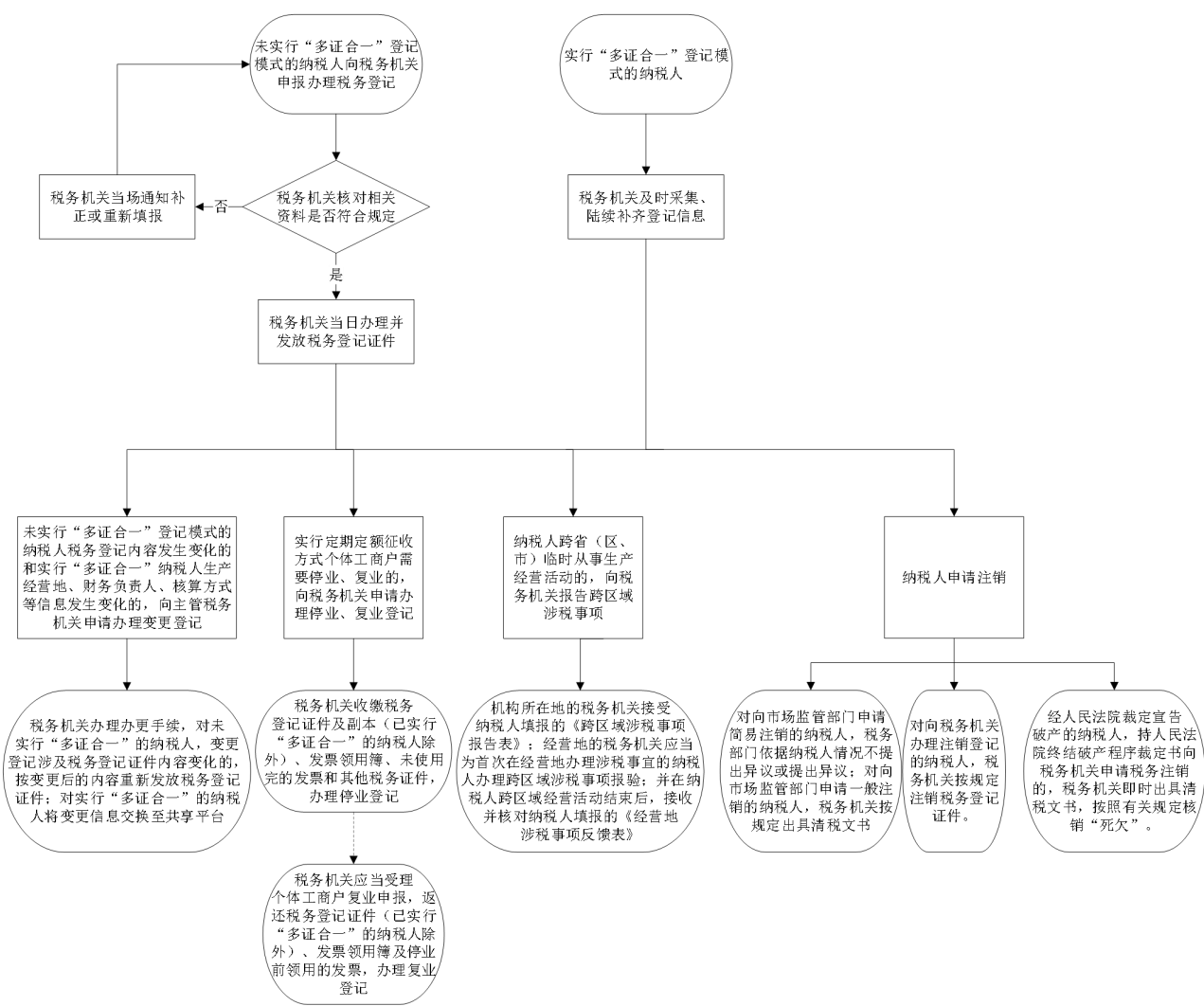
附件 2

税务行政职权运行流程图

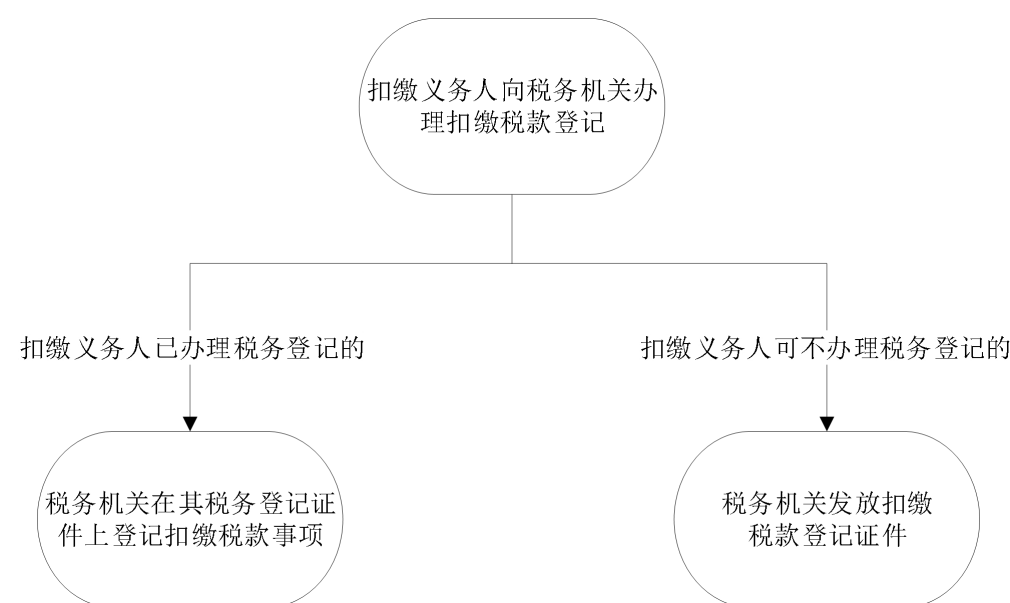
一、税务管理

080100 税务登记

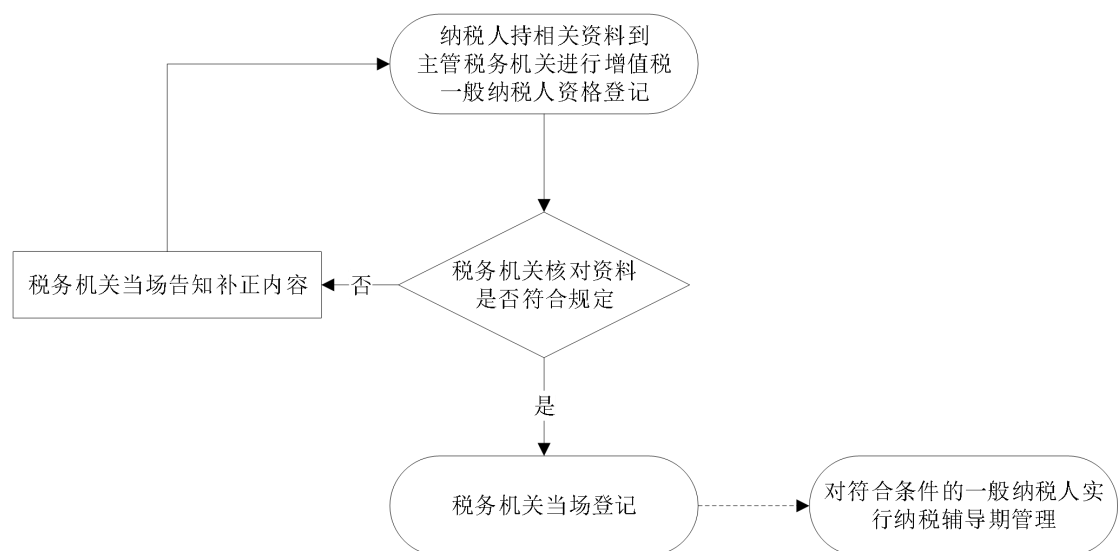
税务登记：



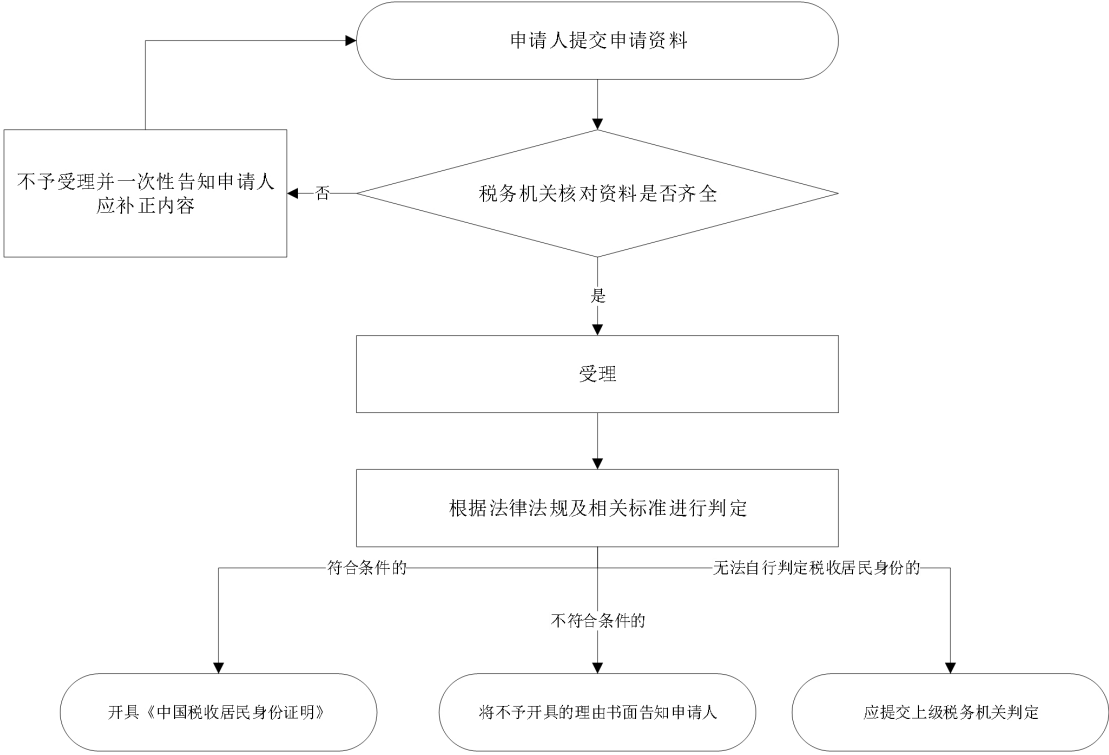
扣缴税款登记:



080200 增值税一般纳税人资格登记

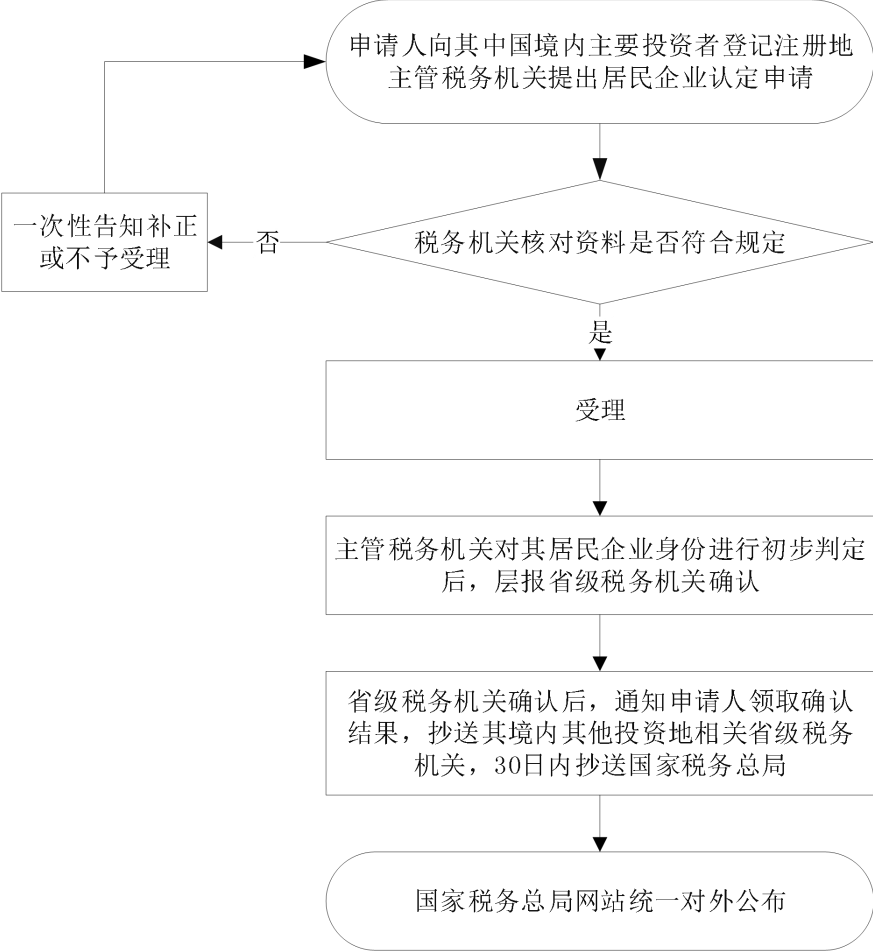


060100 中国税收居民身份认定

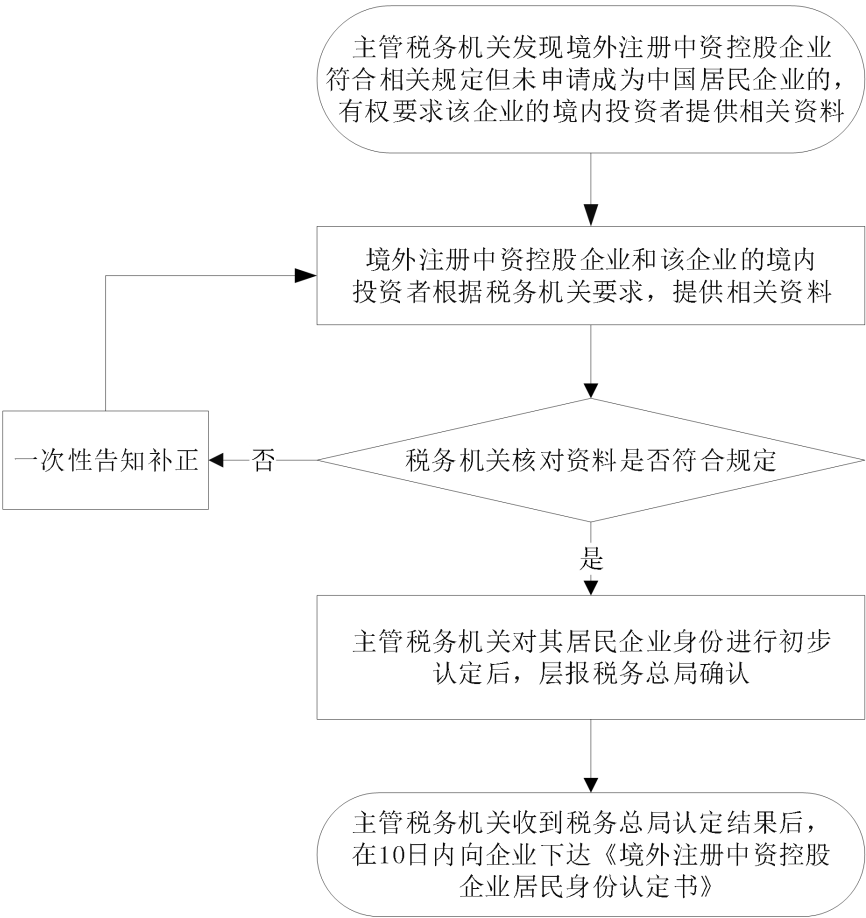


060200 境外注册的中资控股企业依据实际管理机构标准判定为中国居民企业的认定

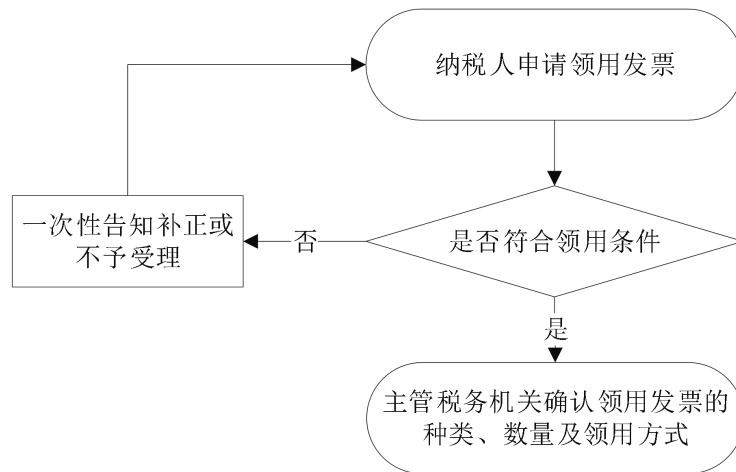
依申请认定程序：



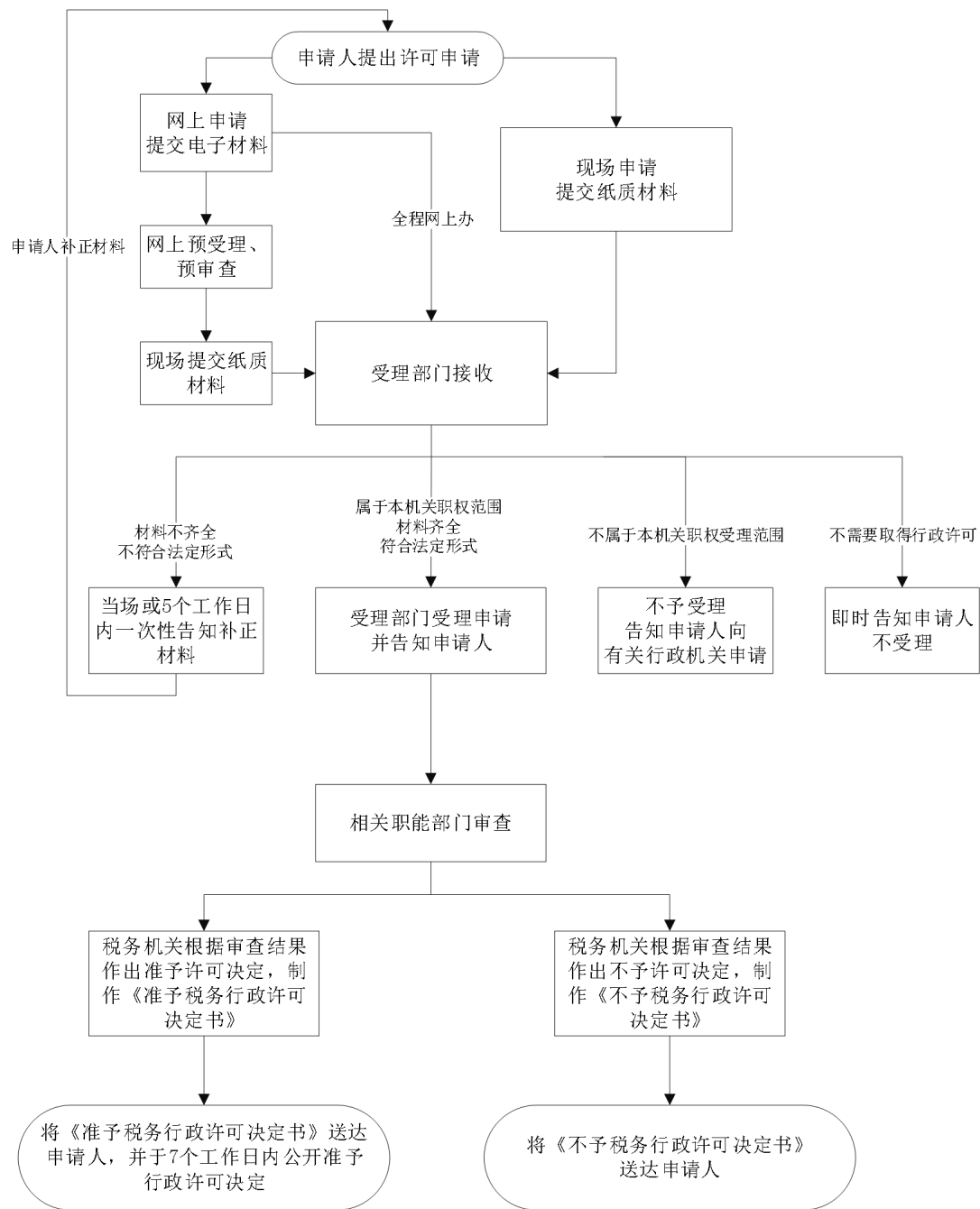
依职权认定程序：



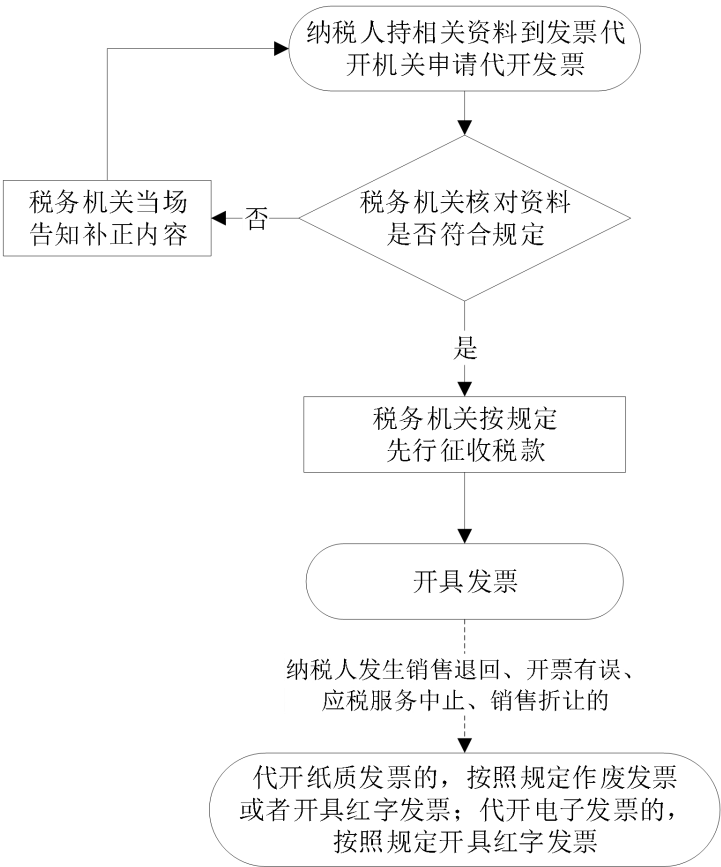
060300 对发票领用的确认



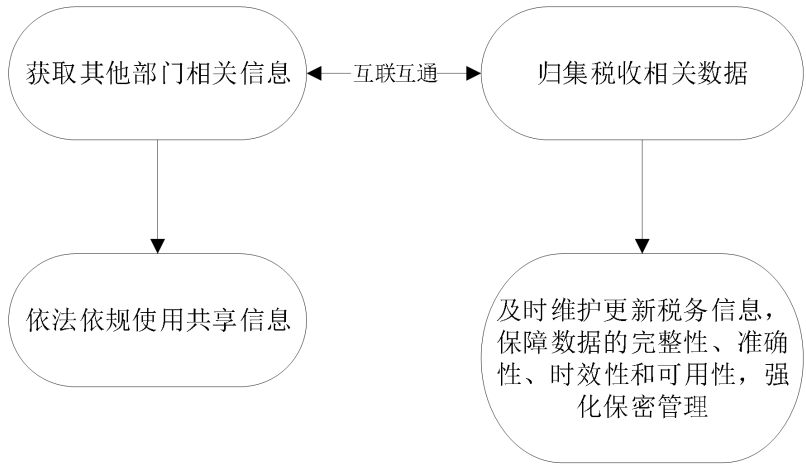
050100 增值税防伪税控系统最高开票限额审批



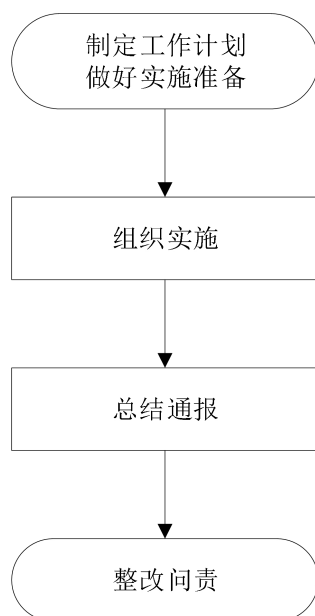
080300 代开发票



080500 依法实施税收相关数据交换和共享

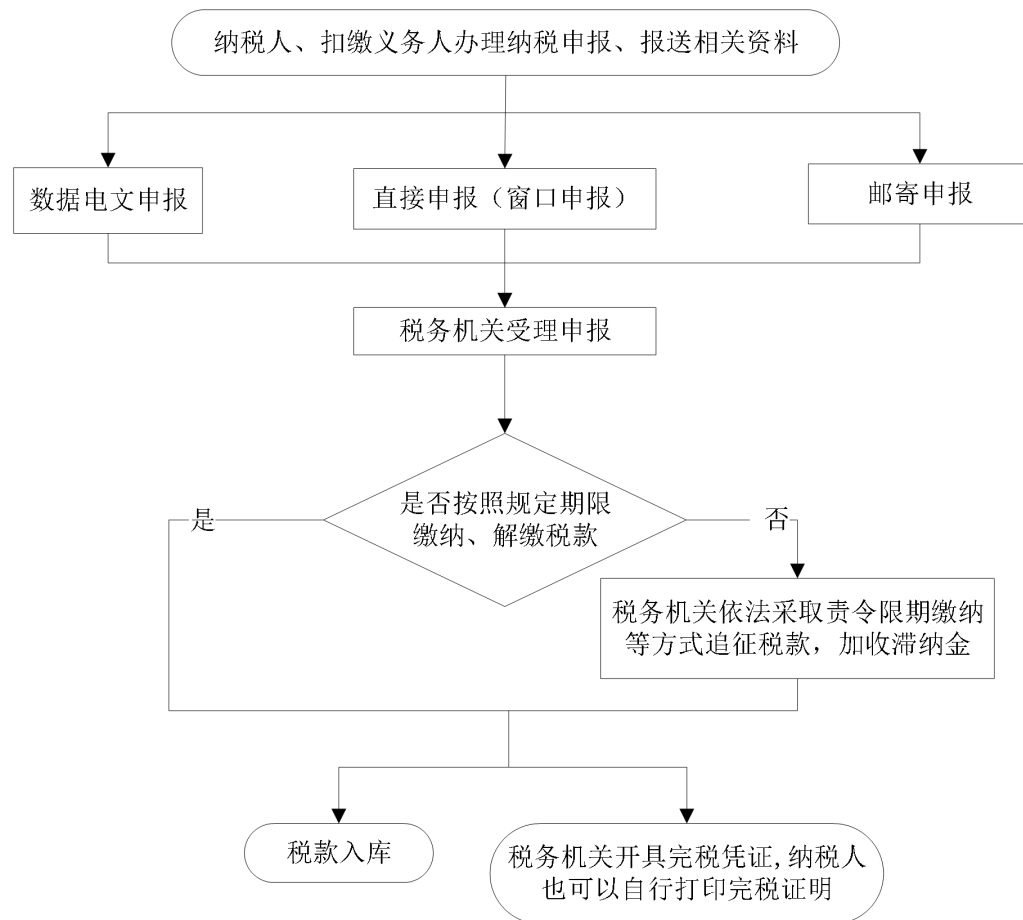


080600 对本系统贯彻落实上级重大决策部署情况和税收执法活动进行监督检查

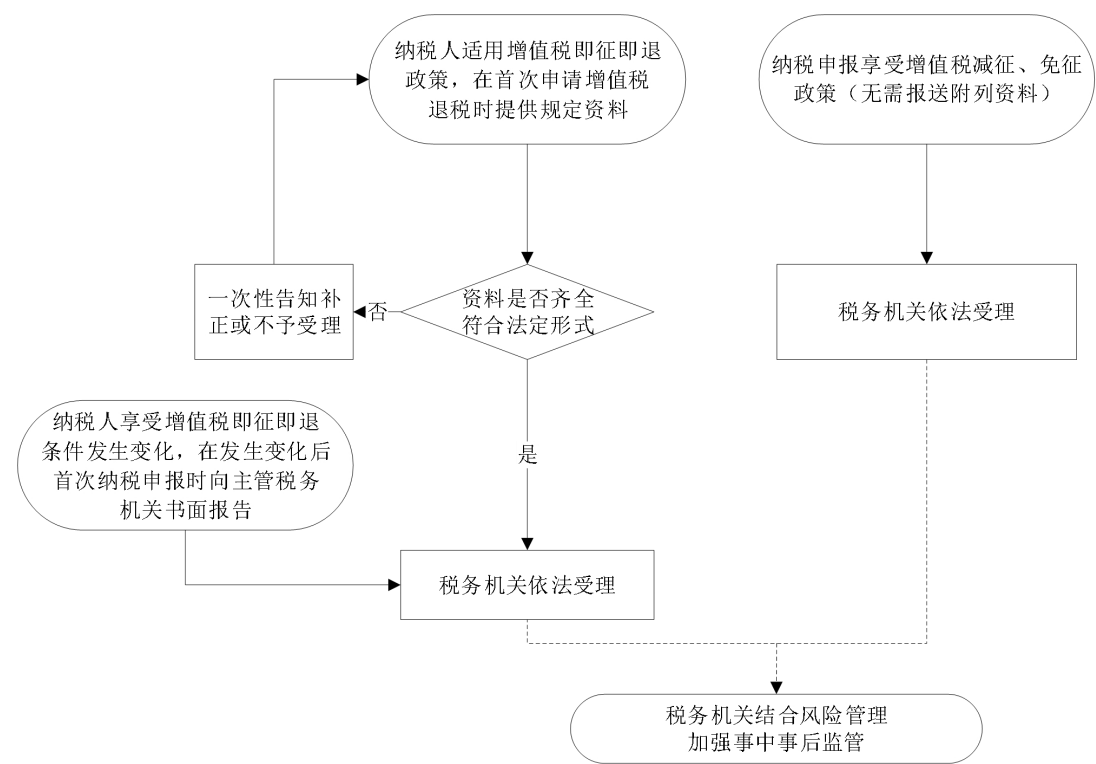


二、税费征收

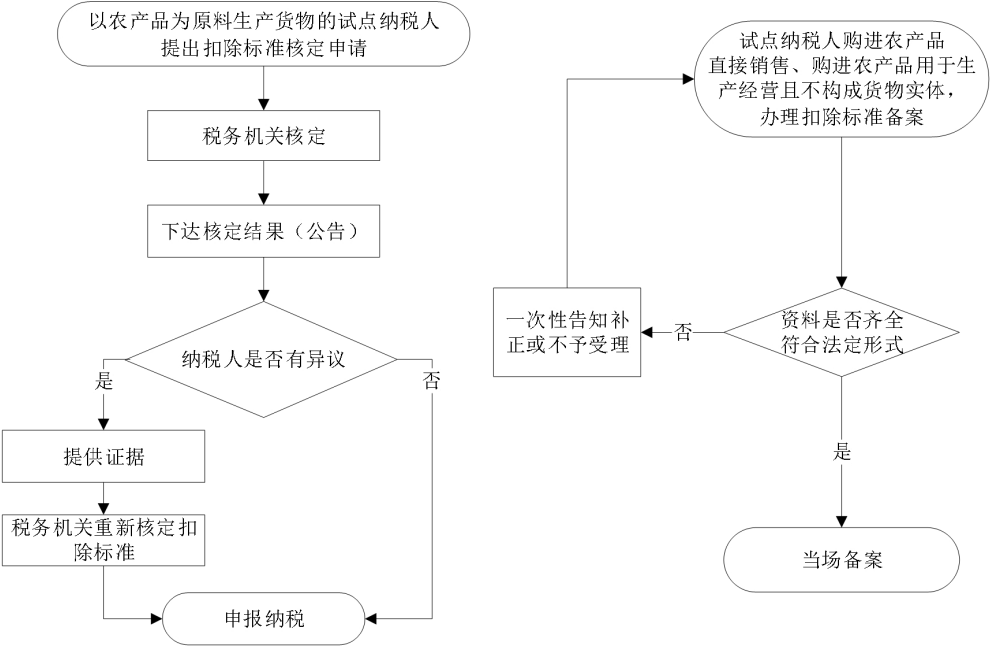
010101 增值税征收



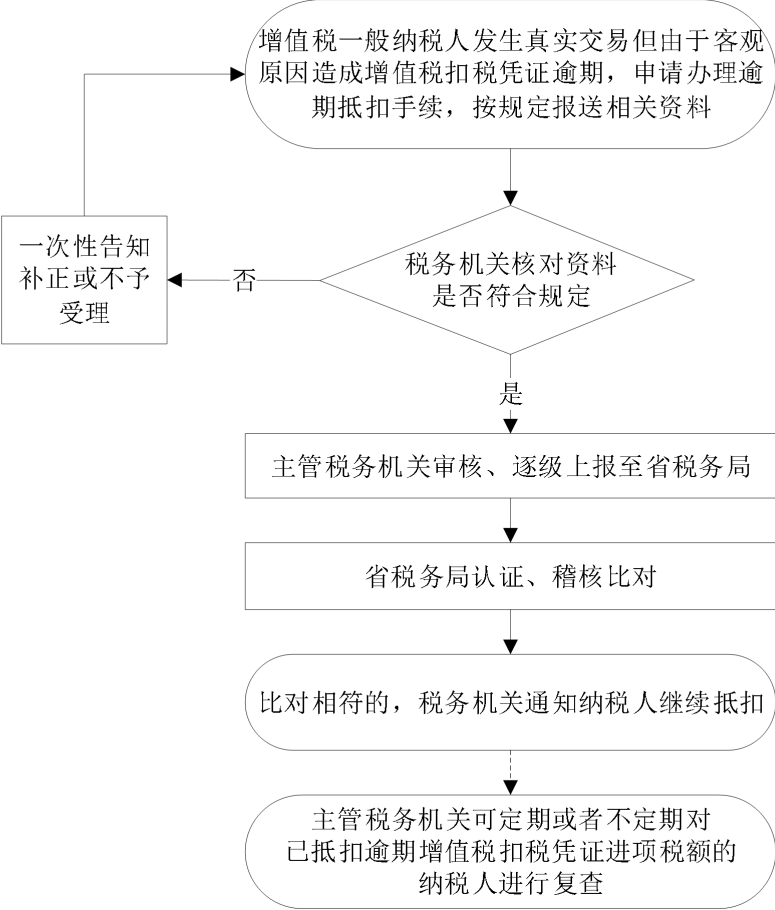
010102 增值税减免



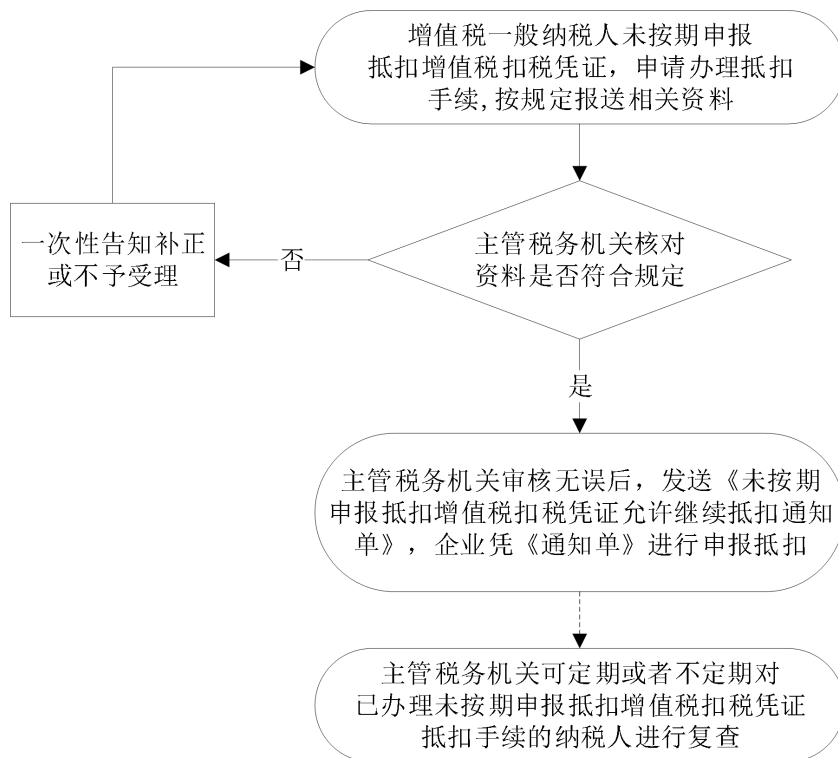
010104 农产品增值税进项税额核定扣除试点纳税人的扣除标准核定



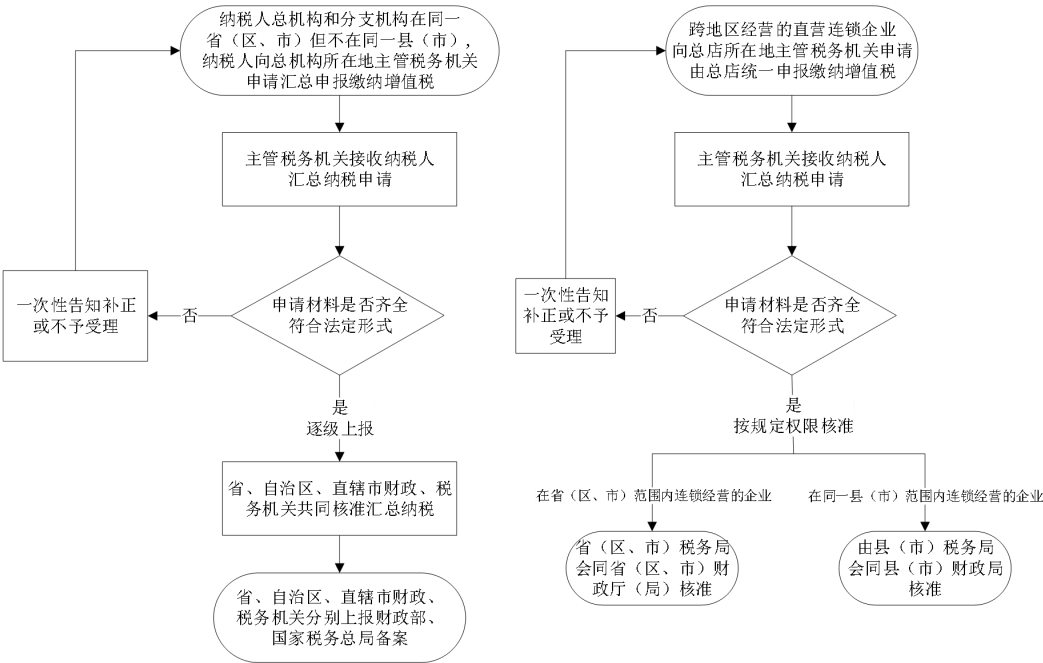
010105 对逾期增值税扣税凭证继续抵扣的核准



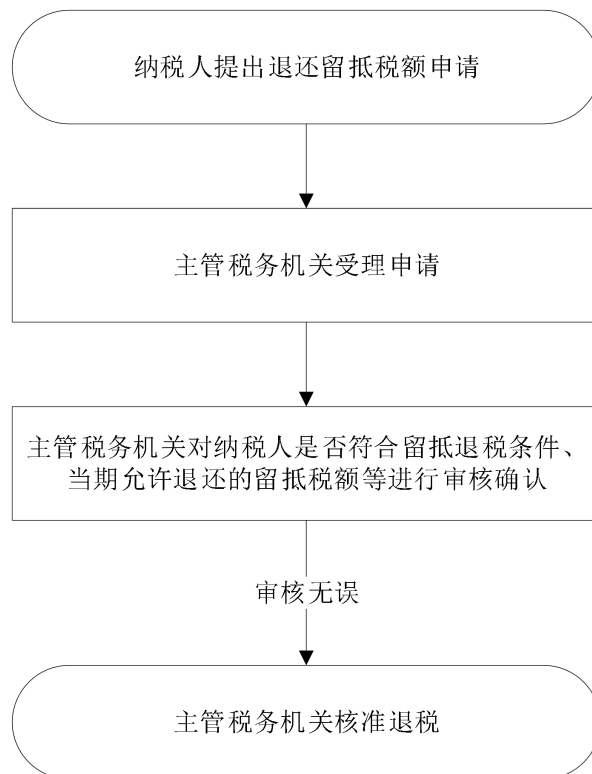
010106 对未按期申报抵扣增值税扣税凭证申请继续抵扣的核准



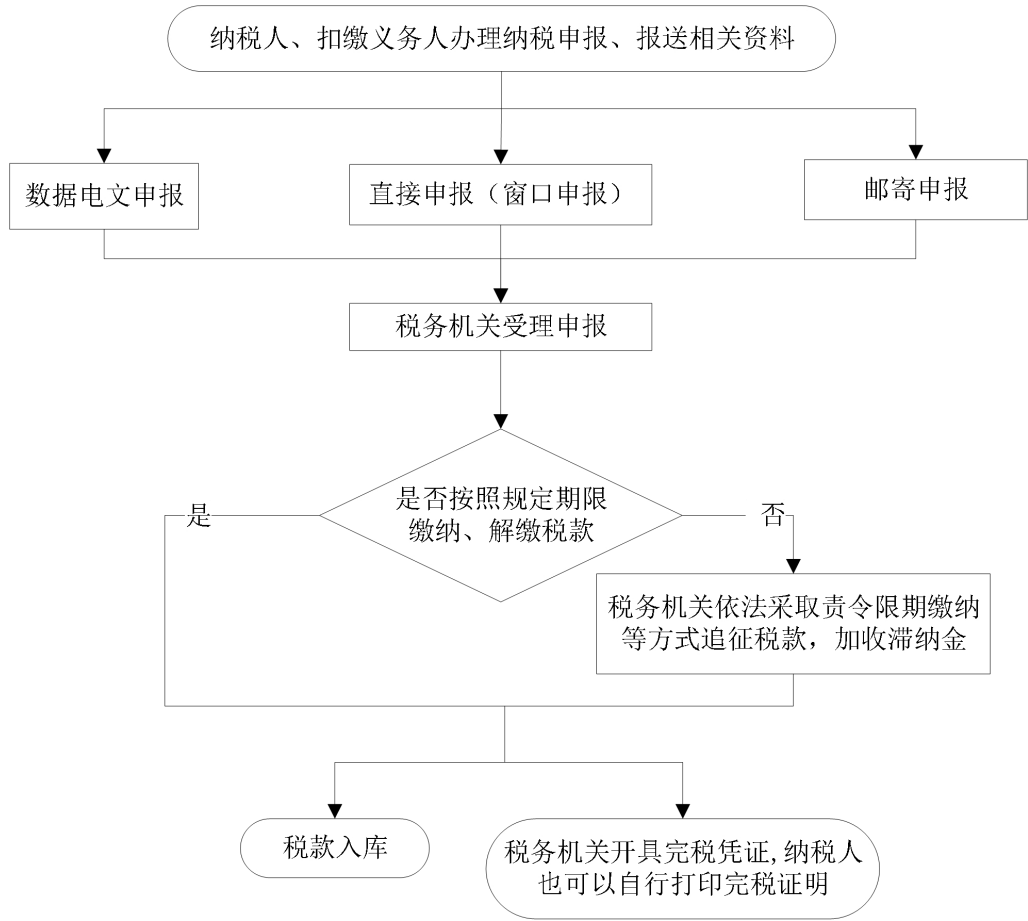
010107 对汇总缴纳增值税的核准



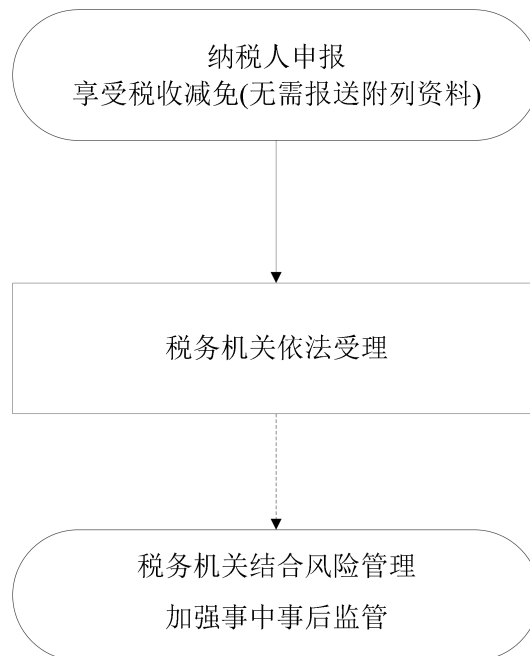
010108 增值税留抵税额退税



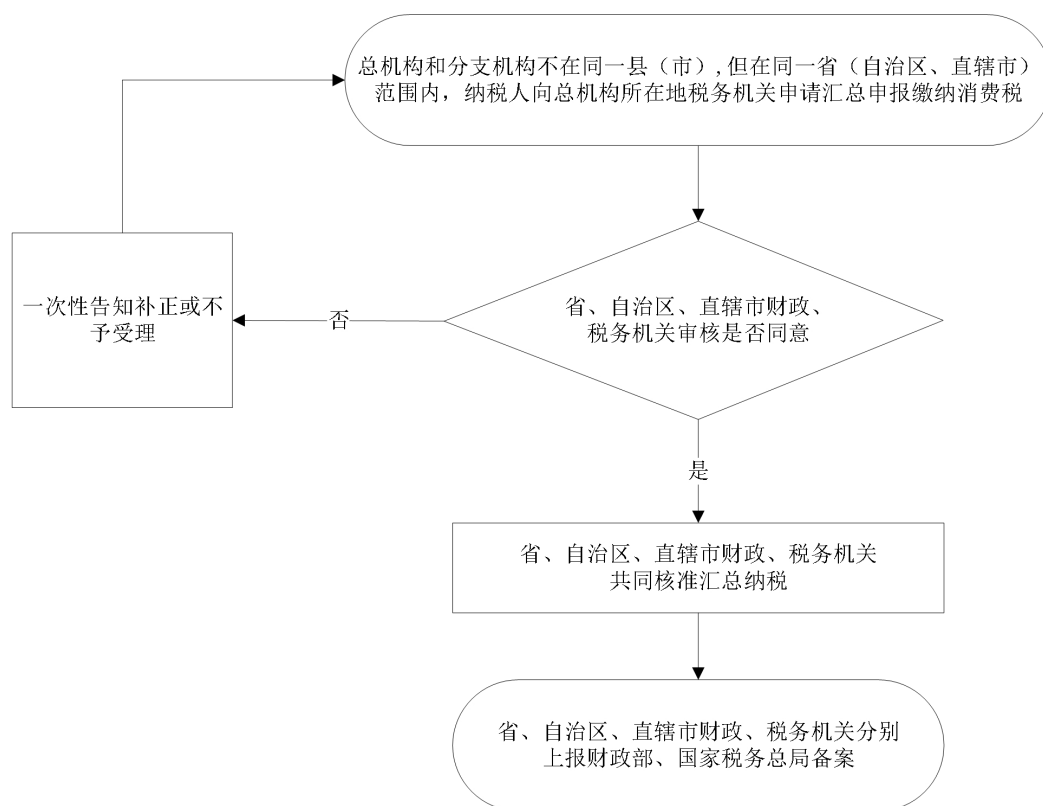
010201 消费税征收



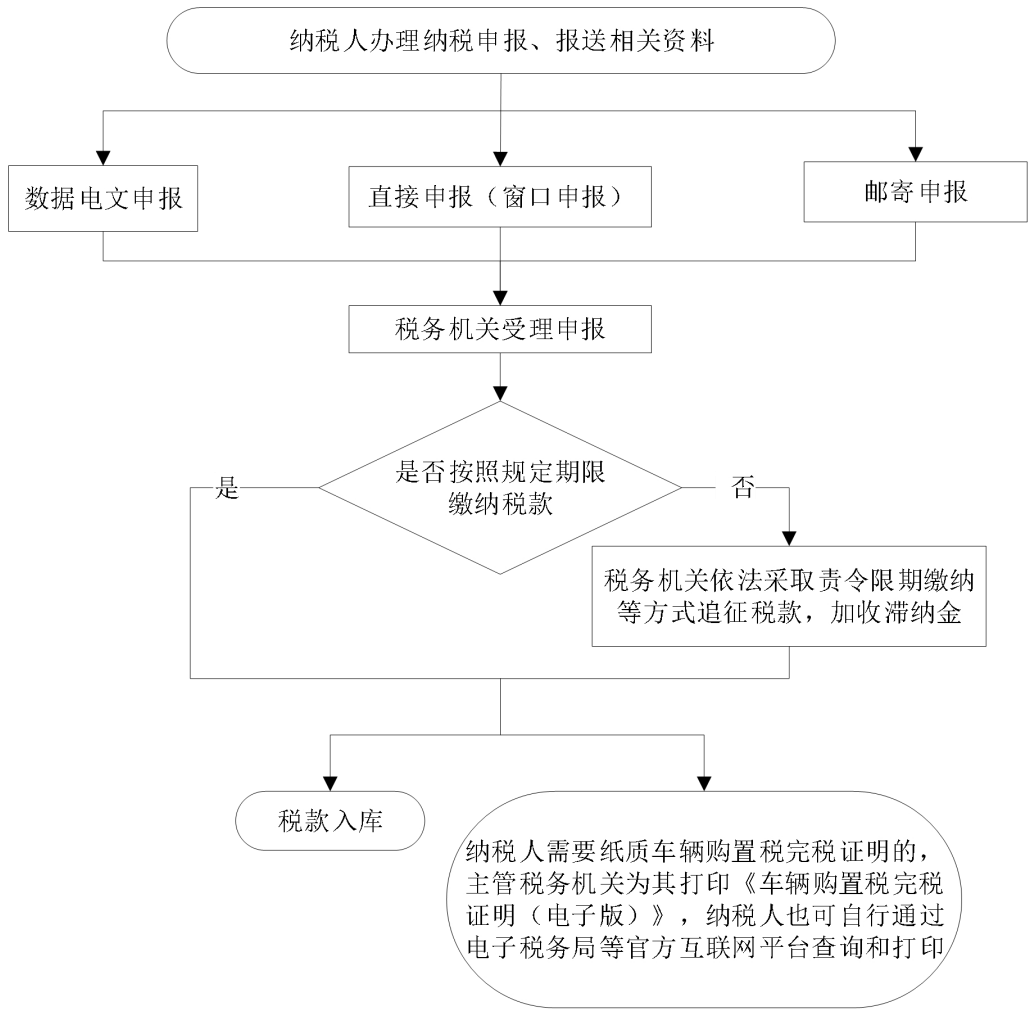
010202 消费税减免



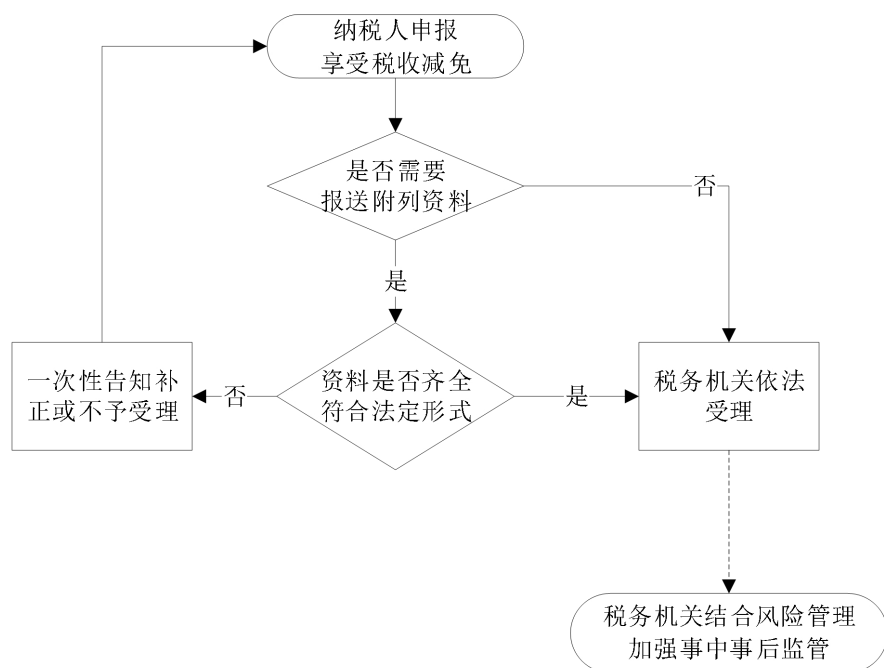
010204 对汇总缴纳消费税的核准



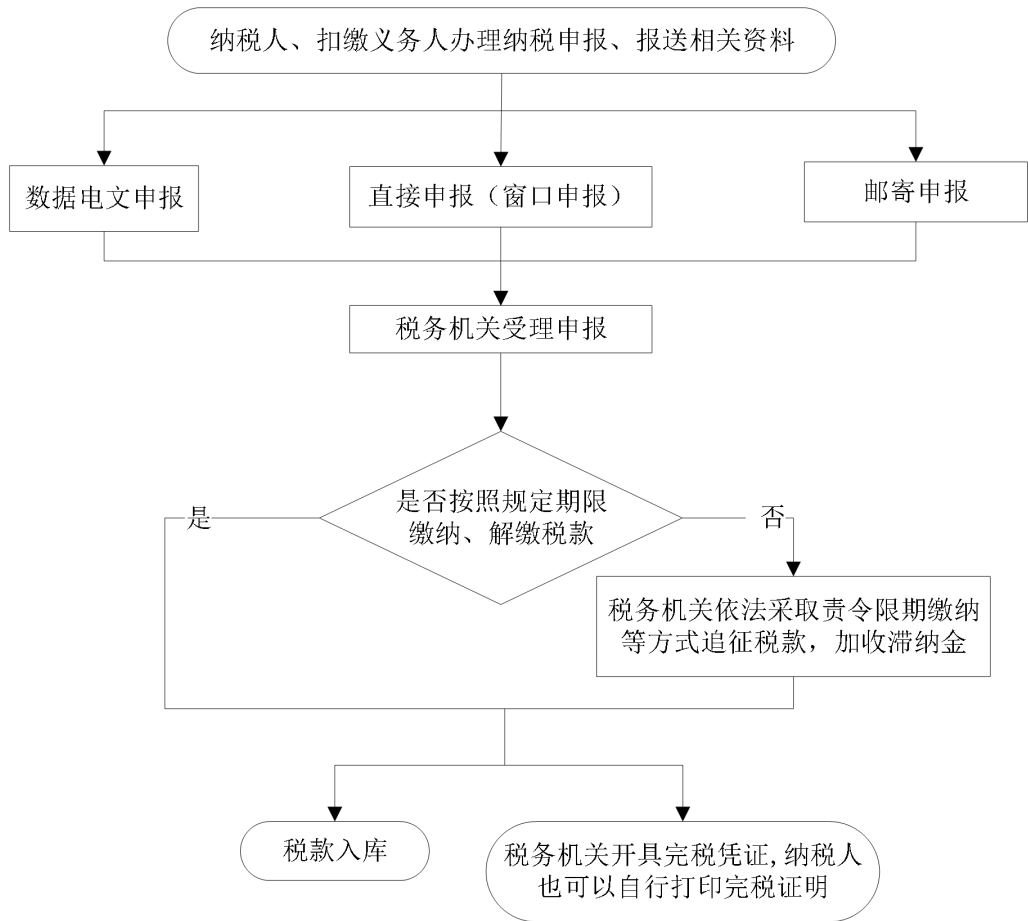
010301 车辆购置税征收



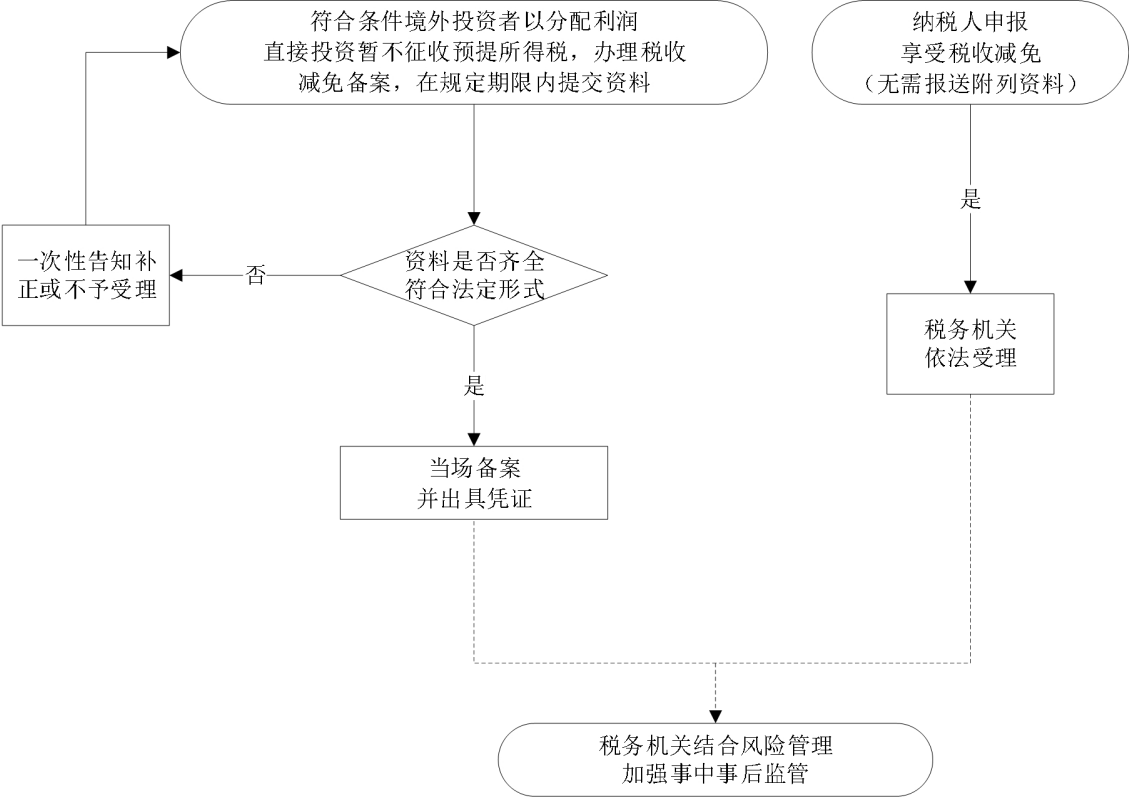
010302 车辆购置税减免



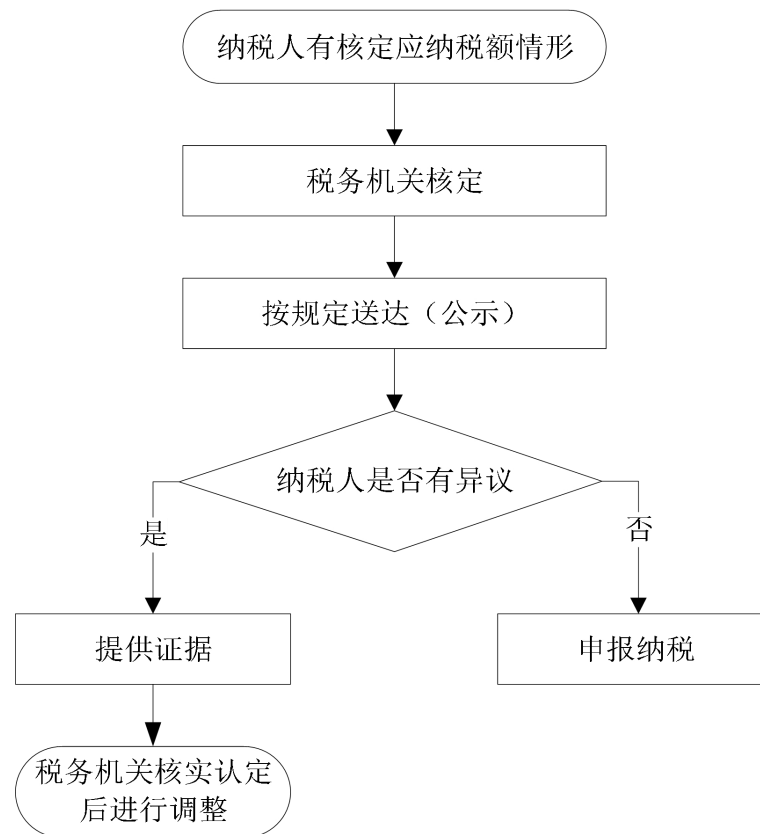
010401 企业所得税征收



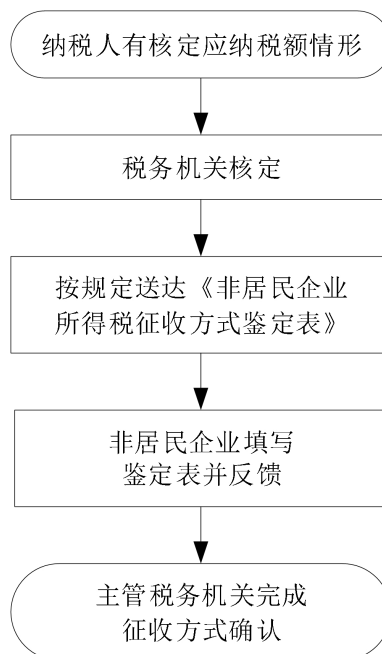
010402 企业所得税减免



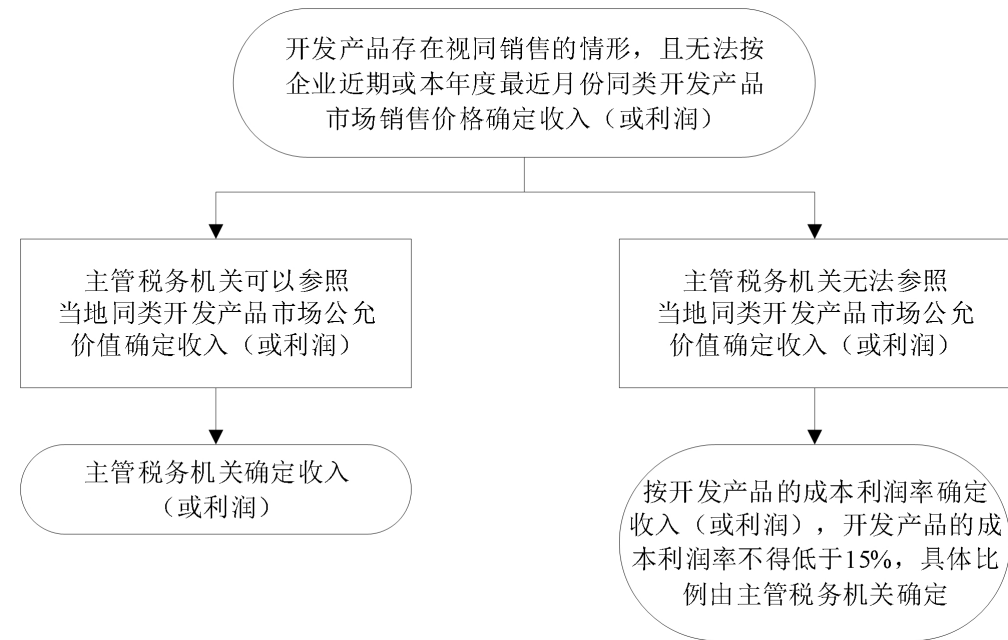
010403 居民企业所得税核定



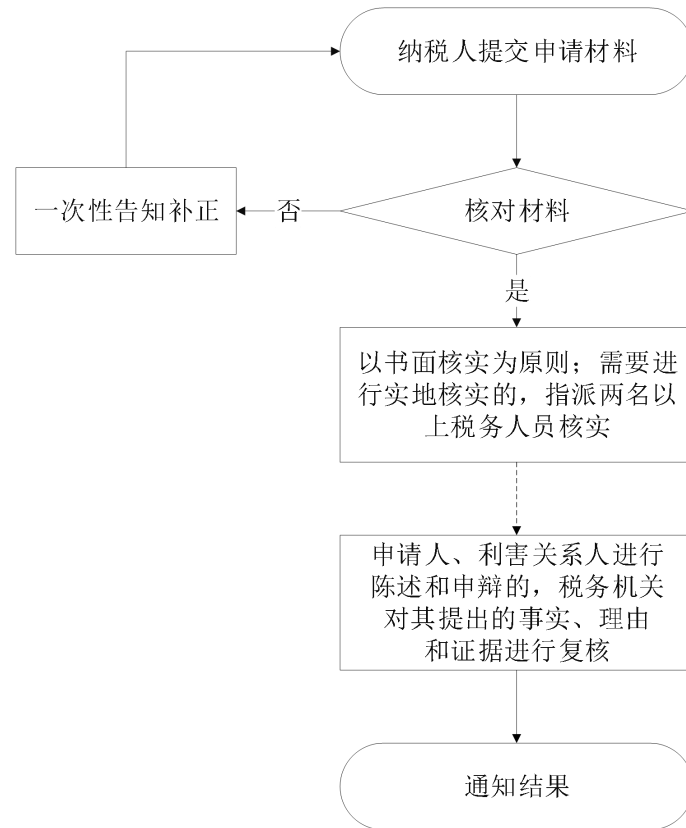
010404 非居民企业所得税核定



010405 房地产开发产品视同销售的收入（或利润）确定

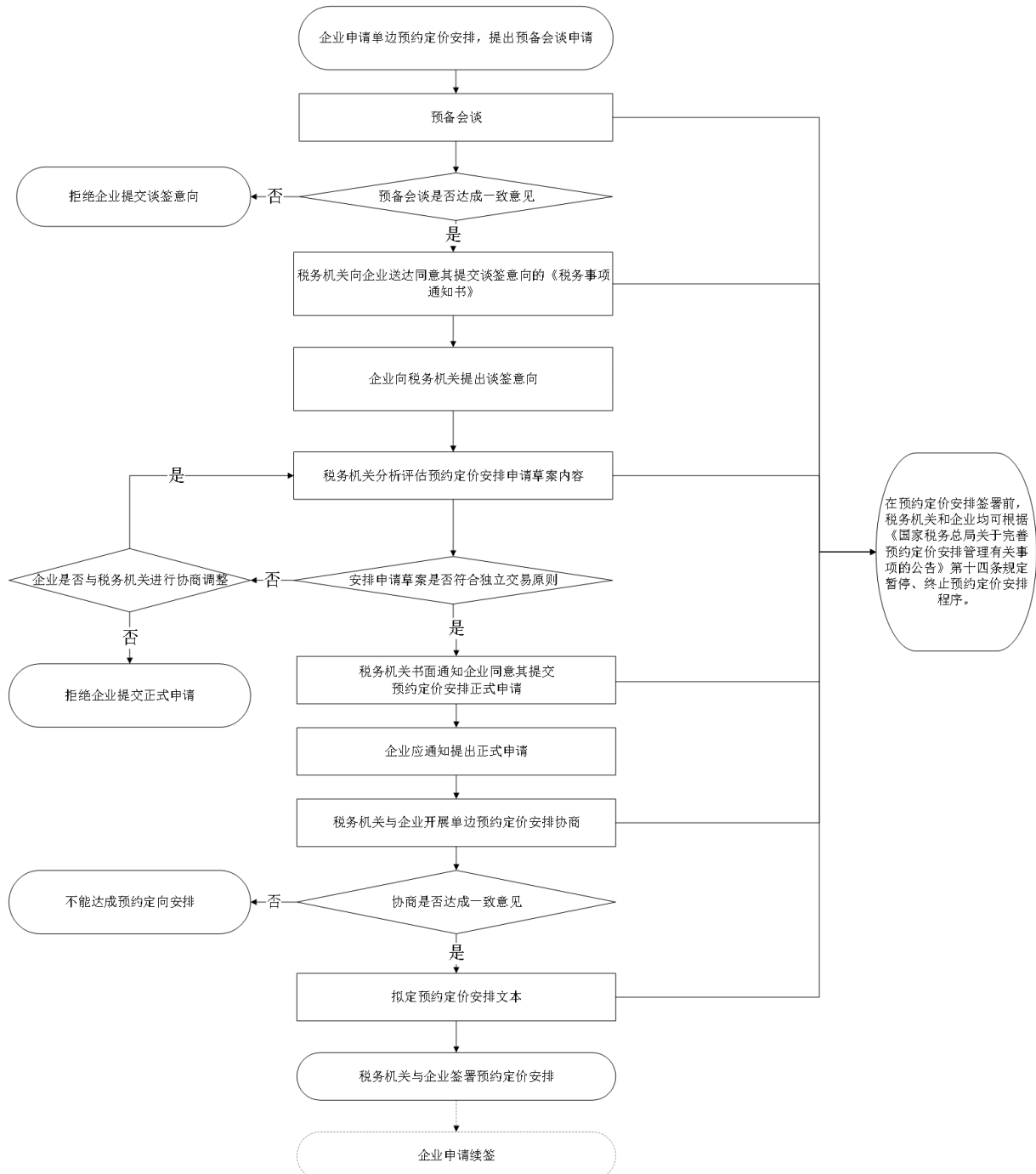


010406 对采取实际利润额预缴以外的其他企业所得税预缴方式的核定

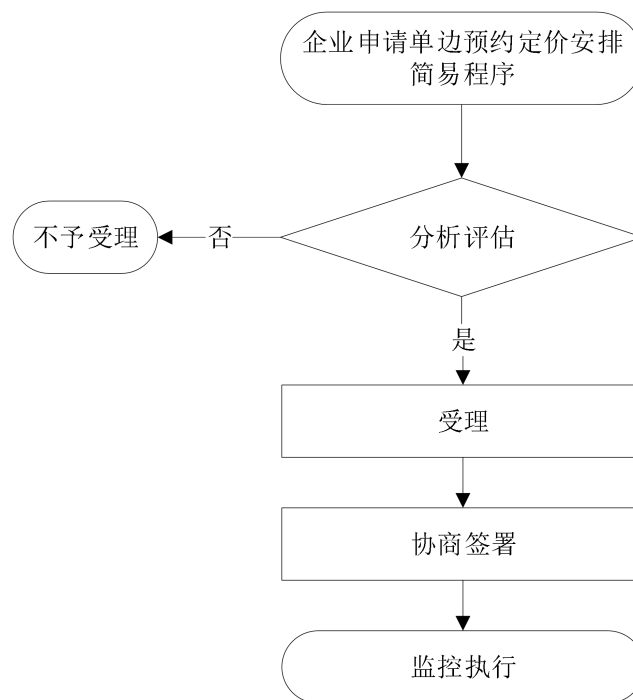


010407 单边预约定价安排谈签（含续签）

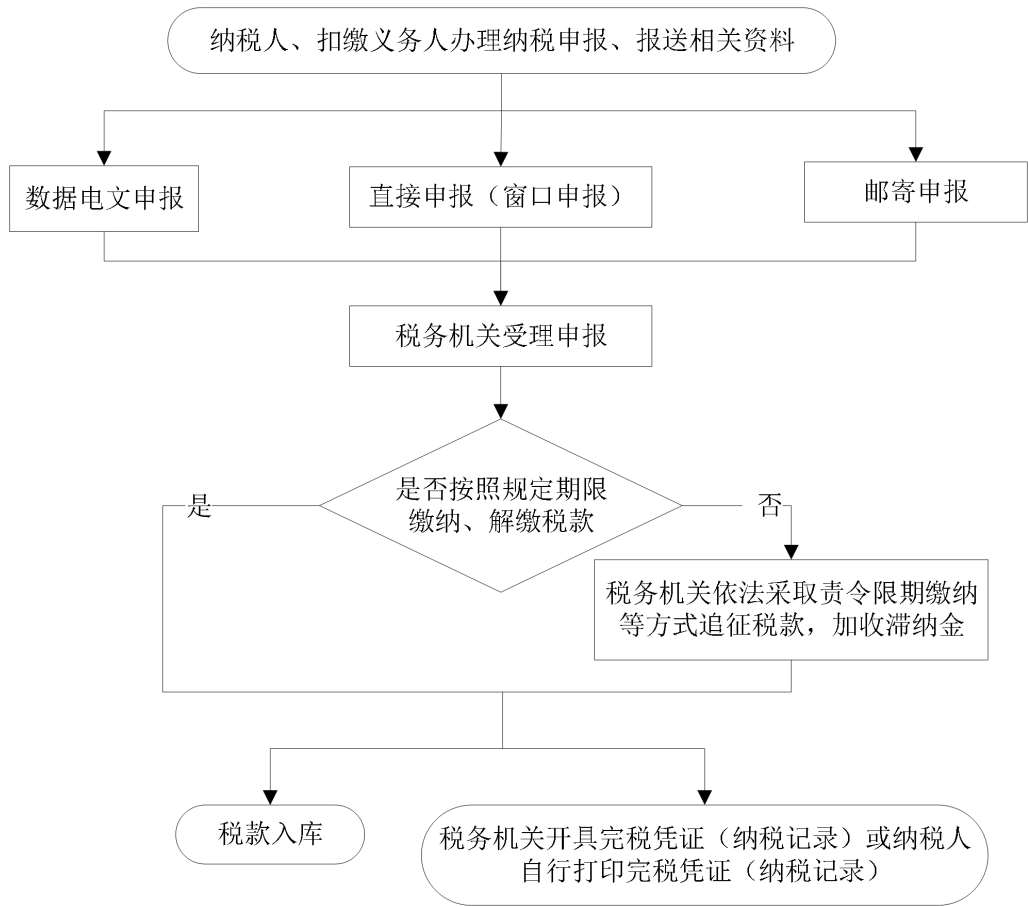
一般程序：



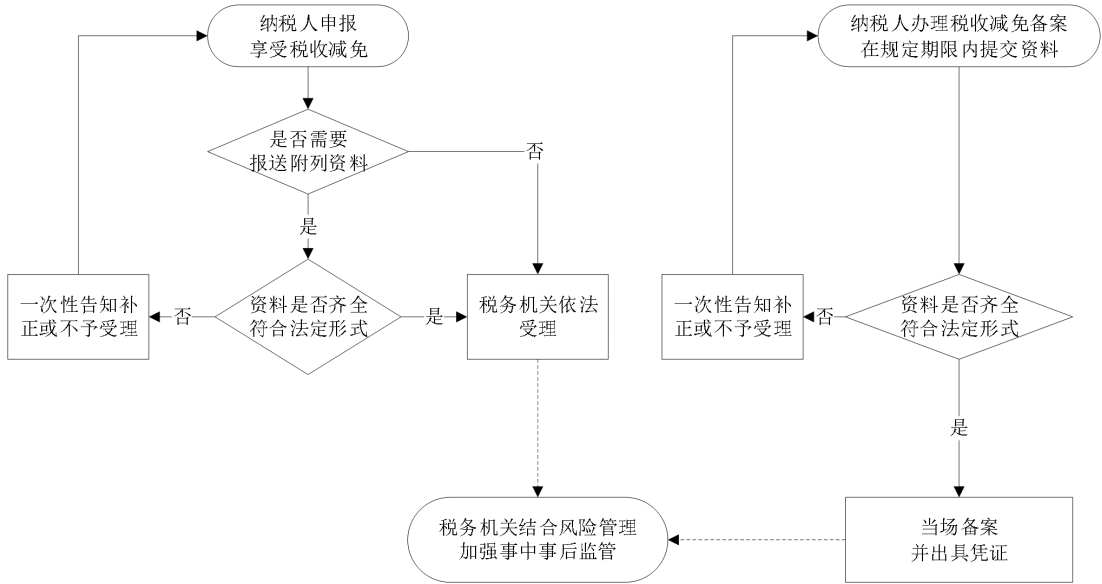
简易程序：



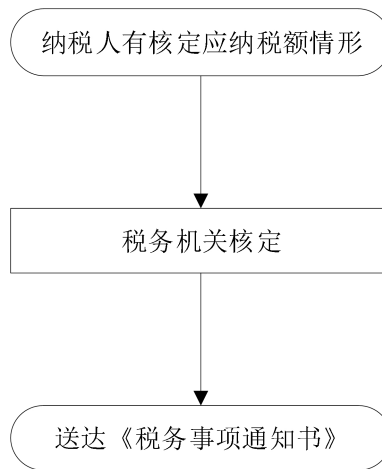
010501 个人所得税征收



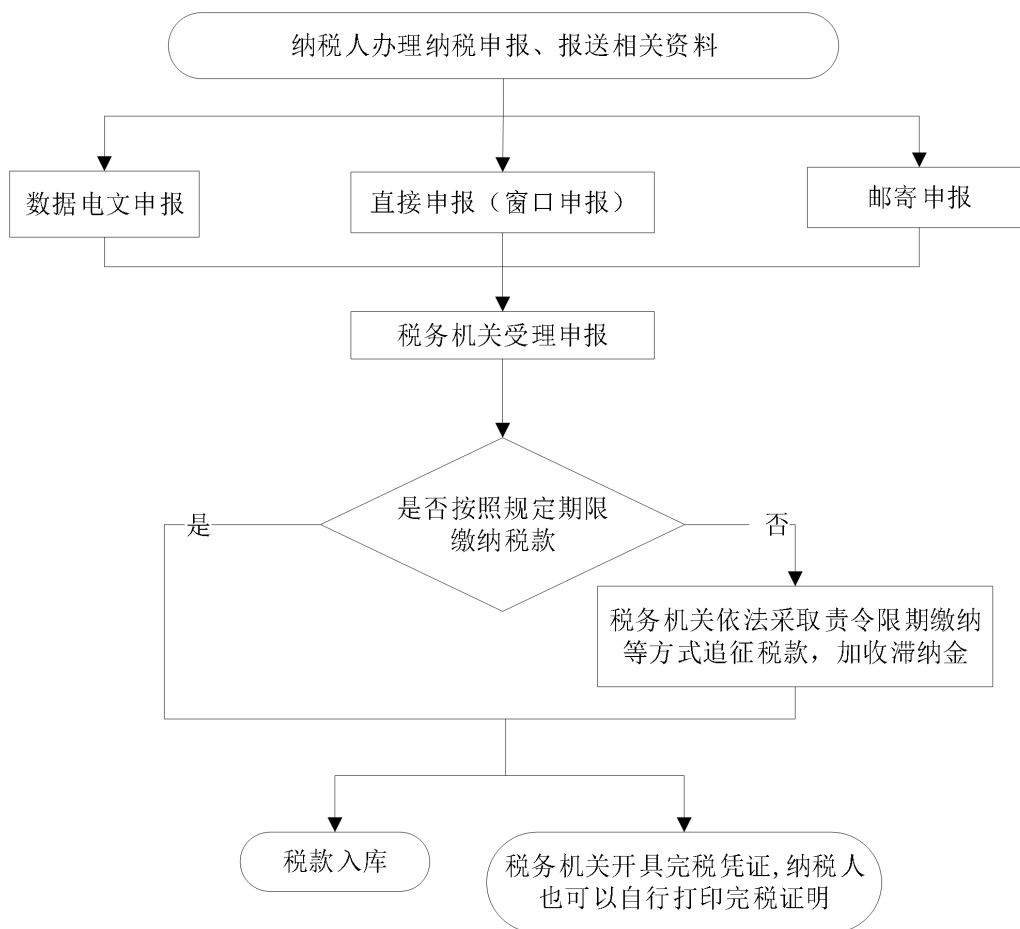
010502 个人所得税减免



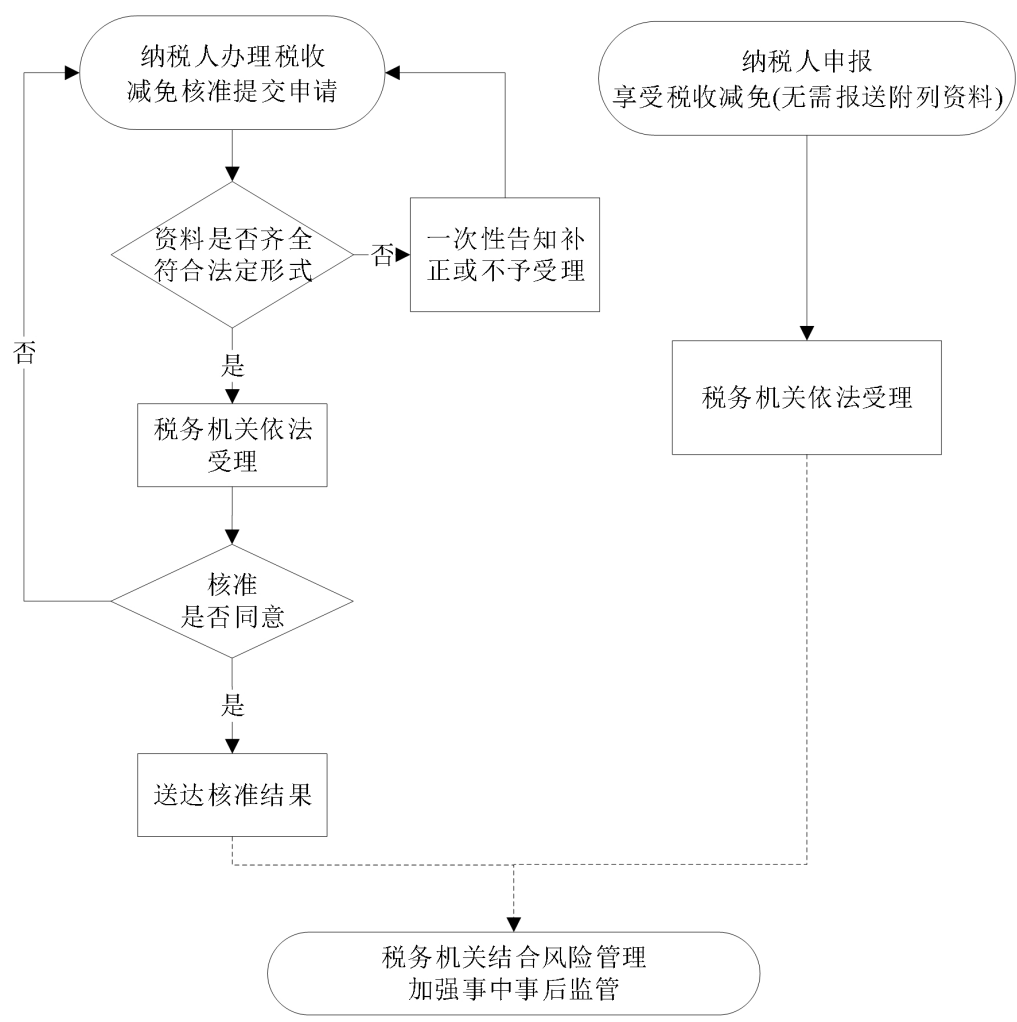
010503 个人独资企业和合伙企业投资者个人所得税核定



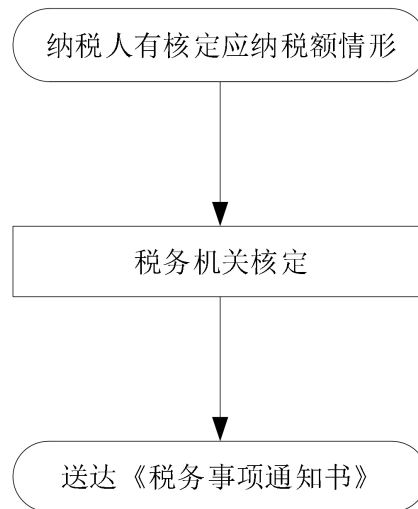
010601 土地增值税征收



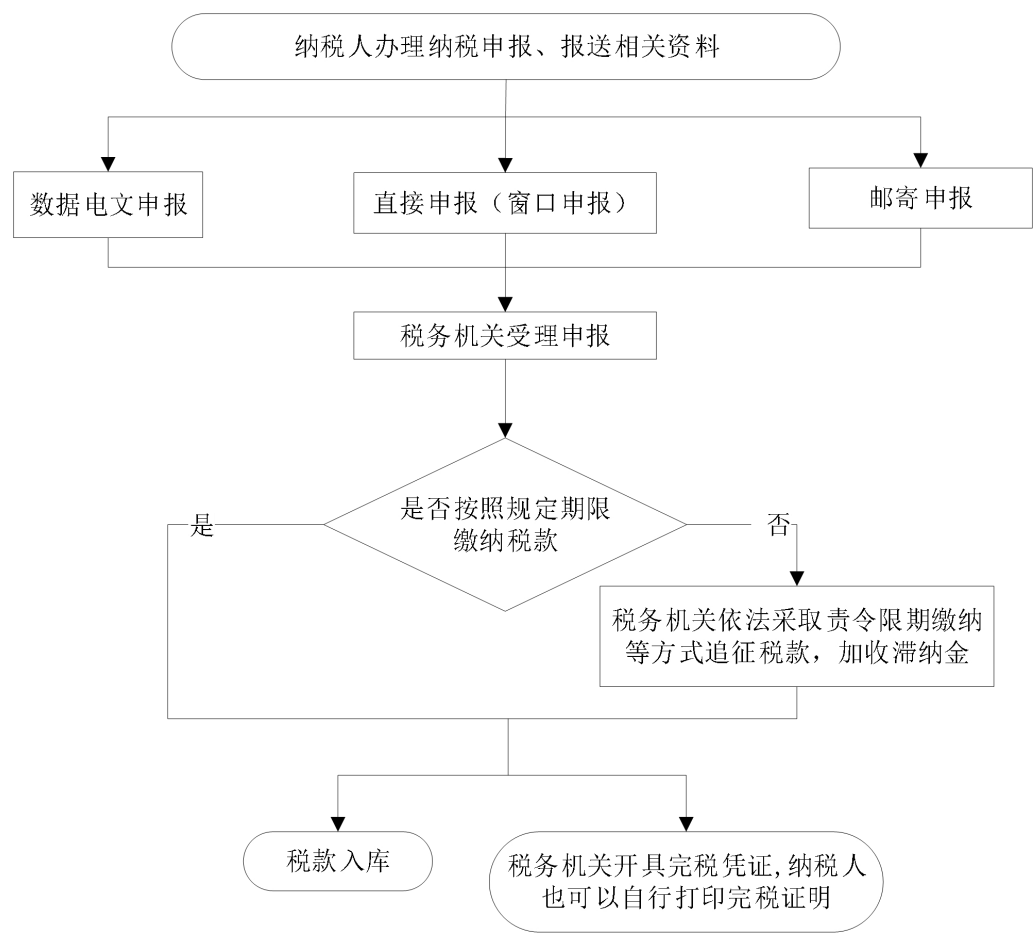
010602 土地增值税减免



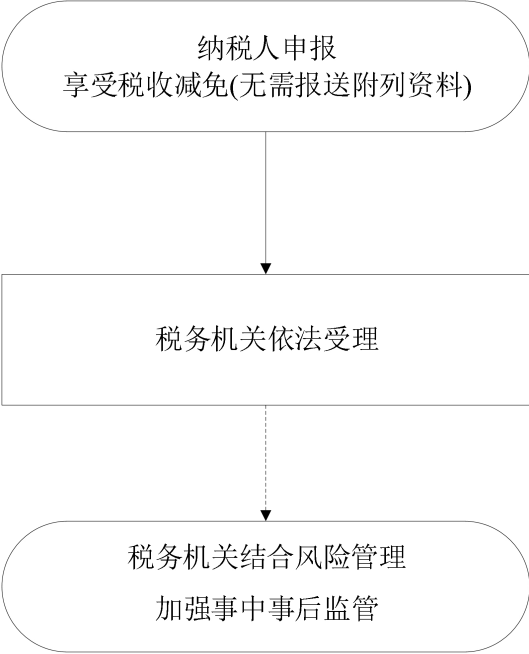
010603 土地增值税清算核定



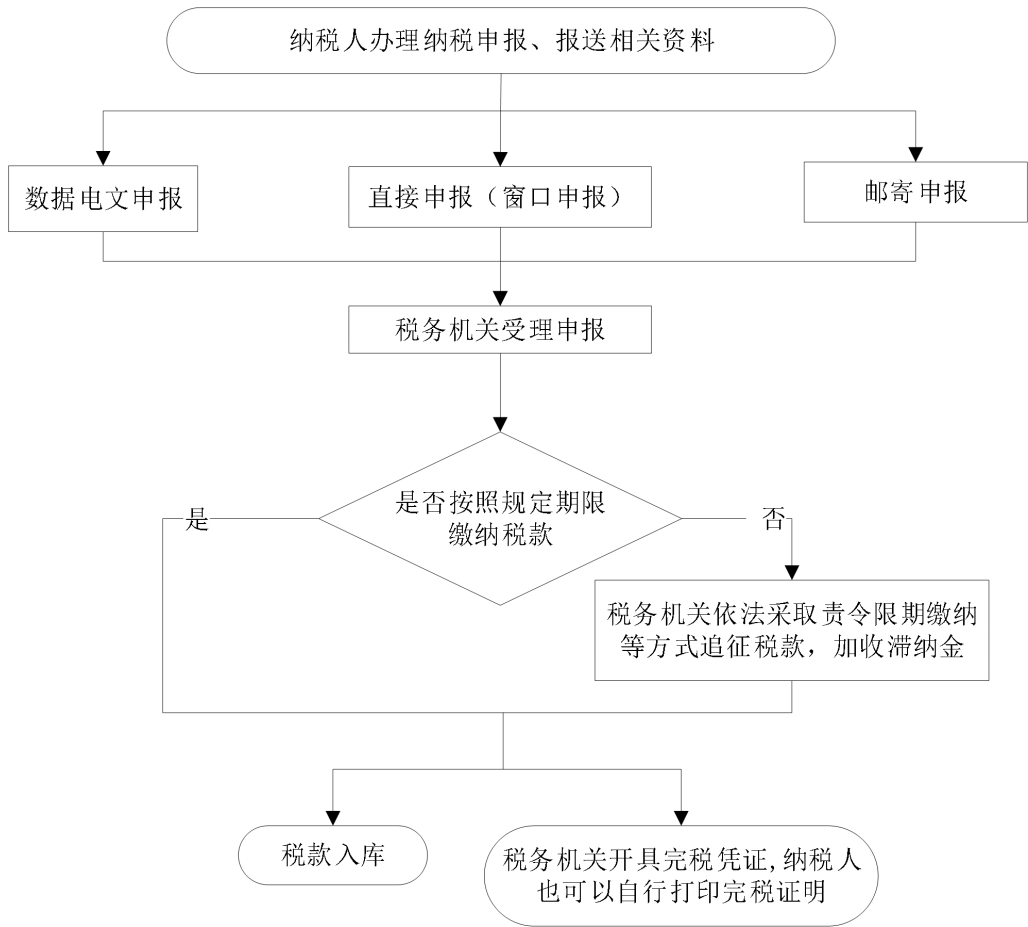
010701 房产税征收



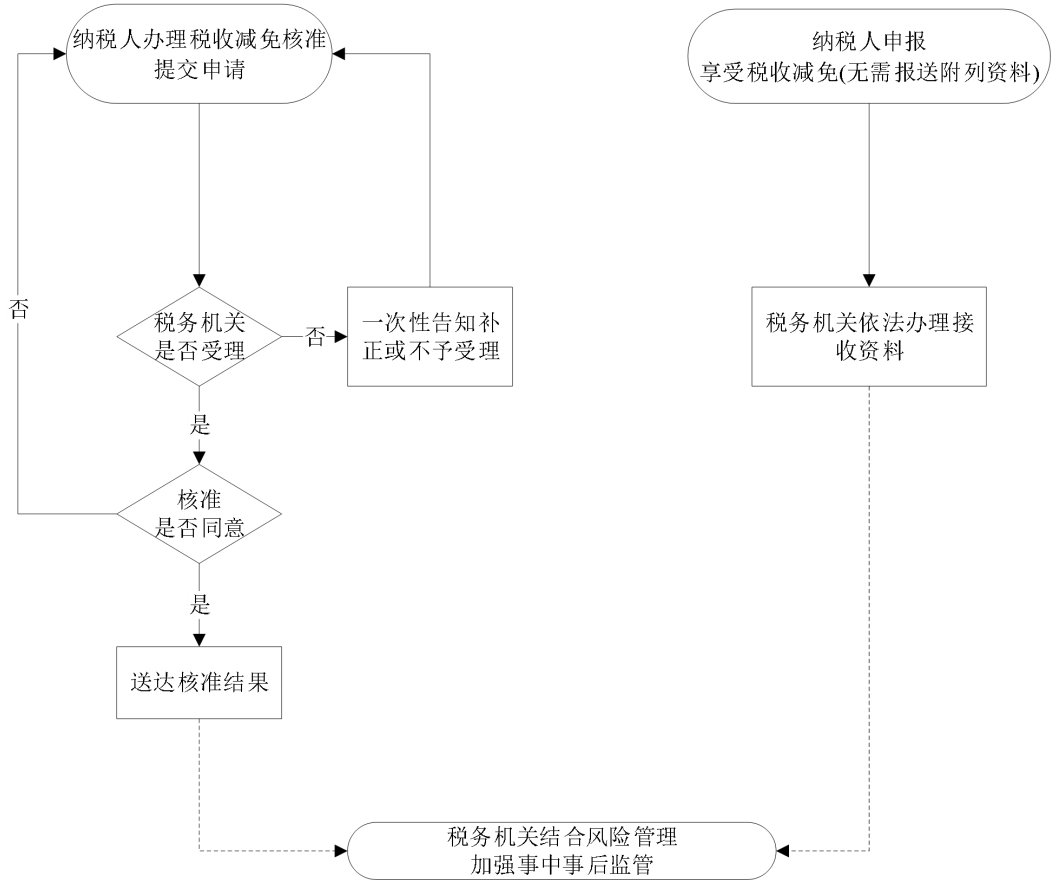
010702 房产税减免



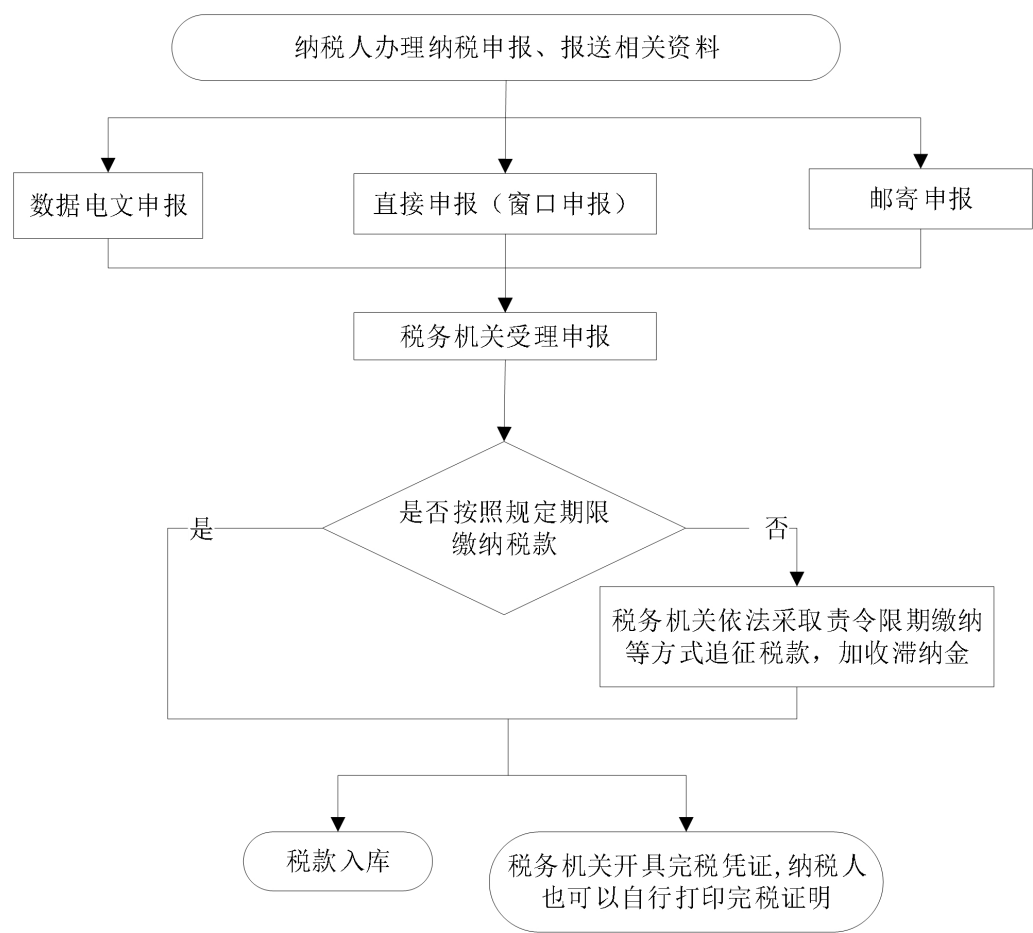
010801 城镇土地使用税征收



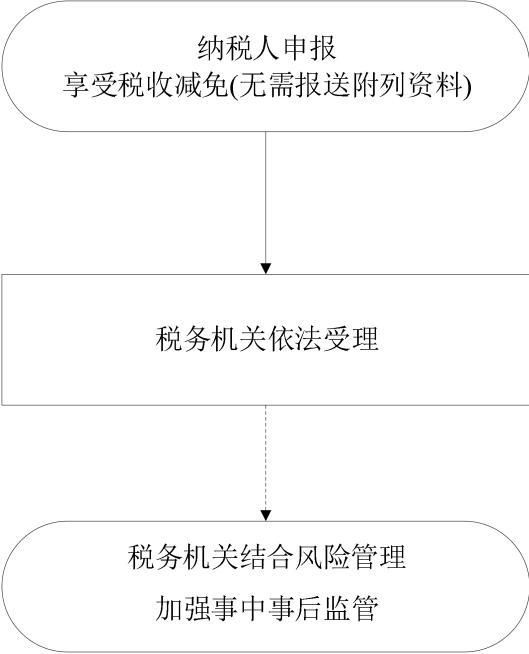
010802 城镇土地使用税减免



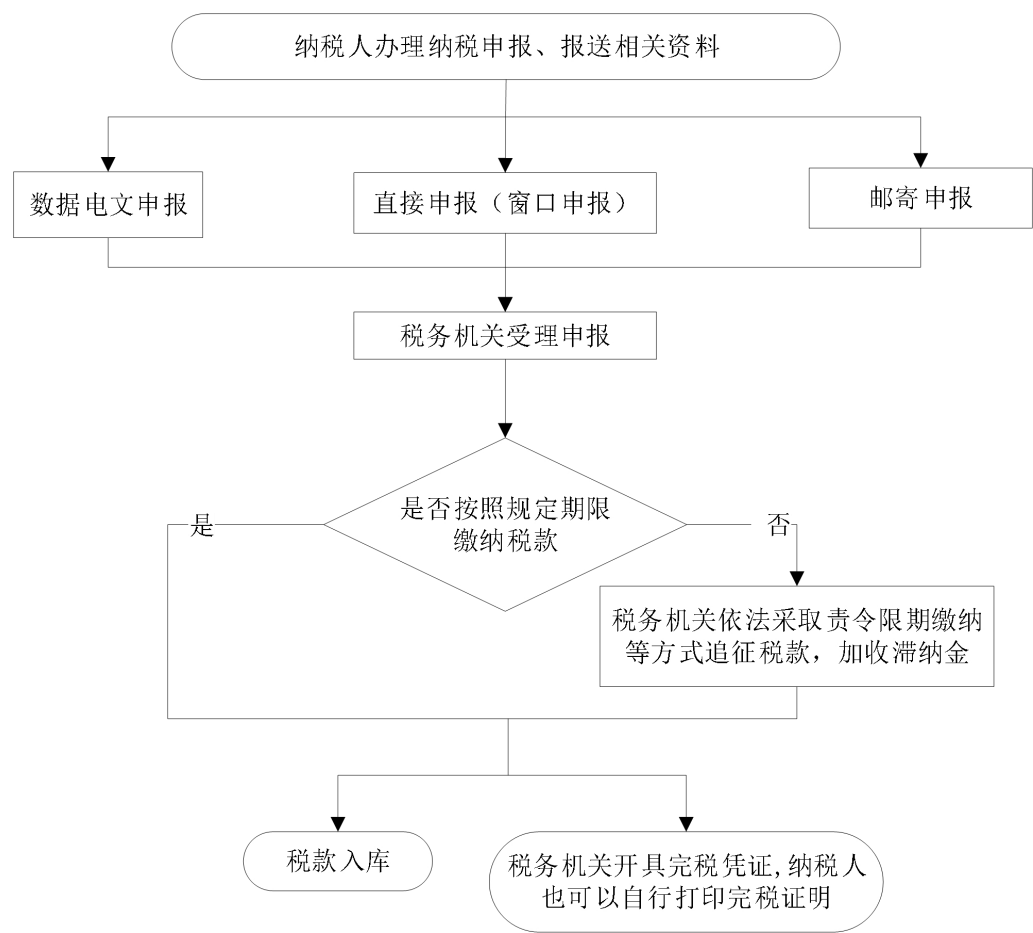
010901 耕地占用税征收



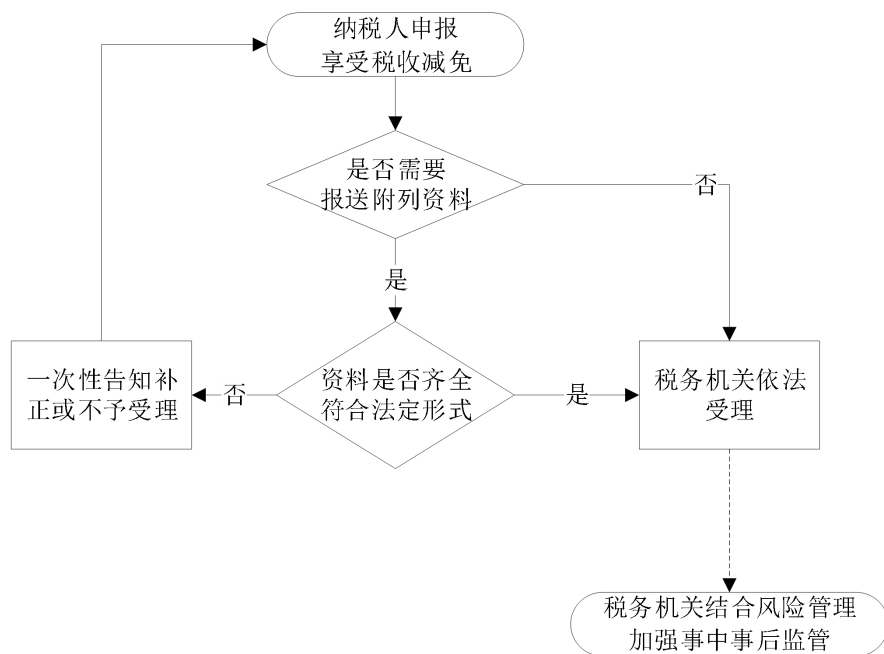
010902 耕地占用税减免



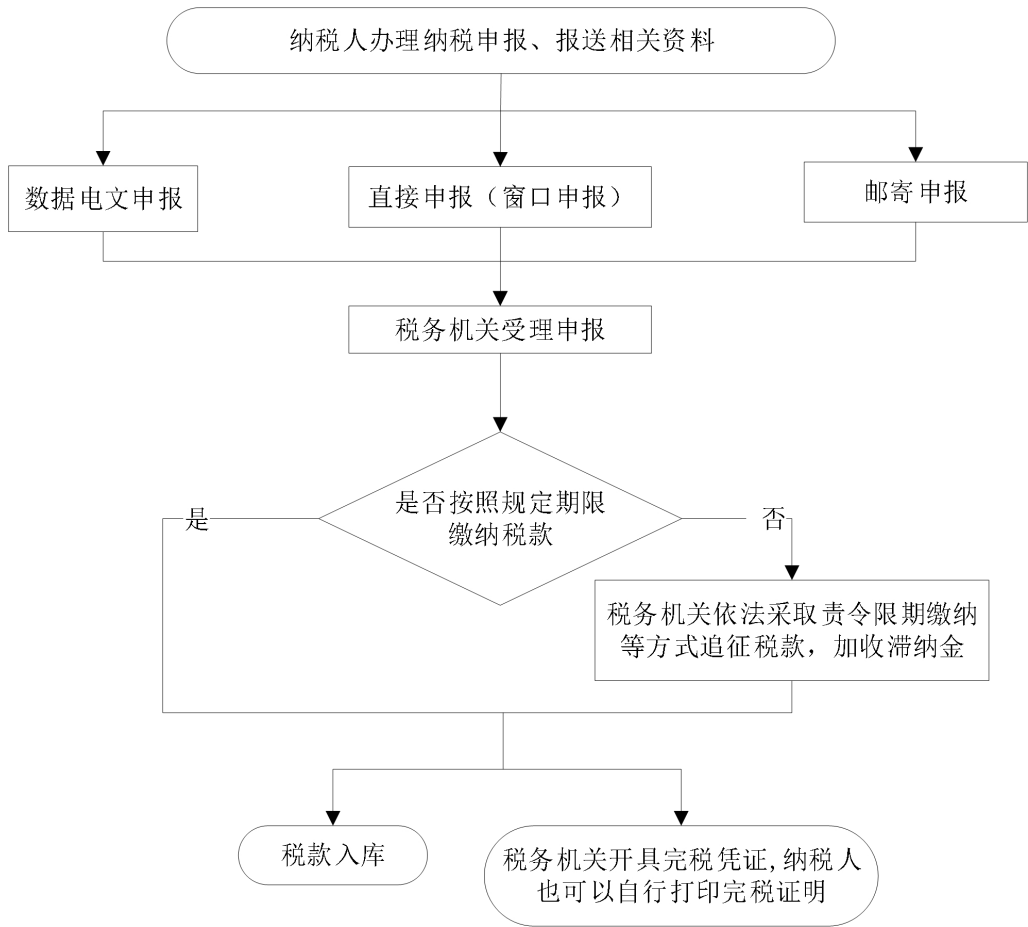
011001 契稅征收



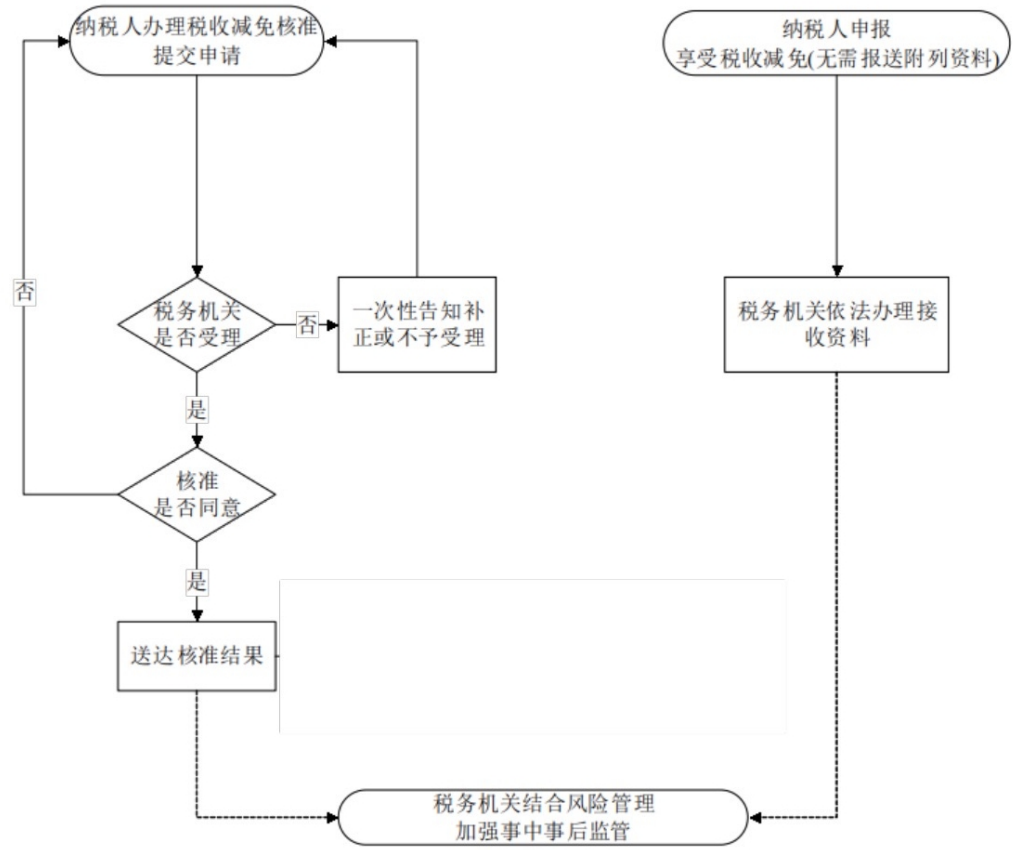
011002 契税减免



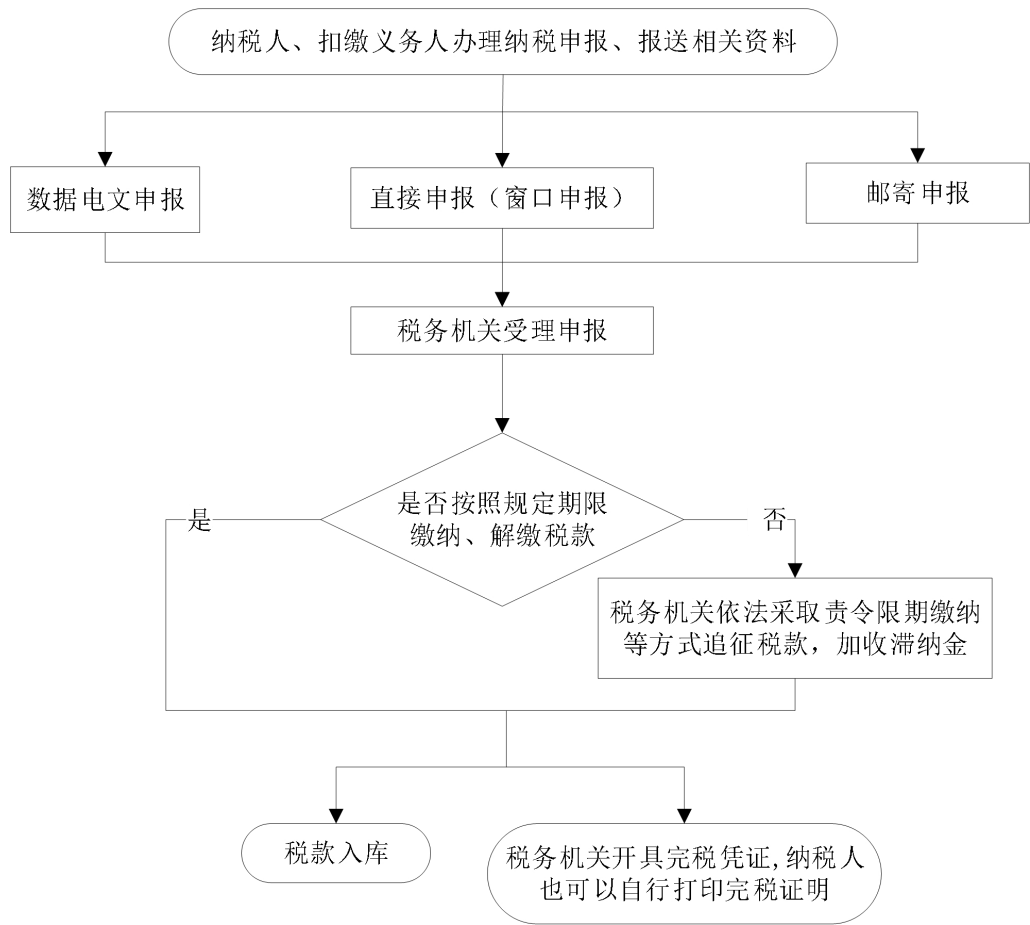
011101 资源税征收



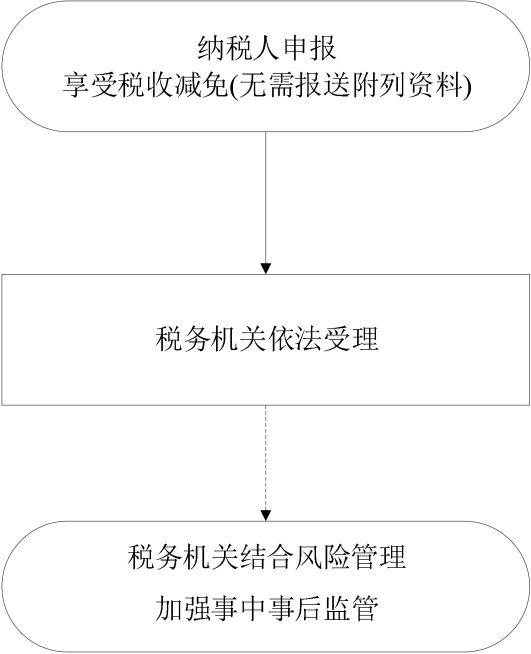
011102 资源税减免



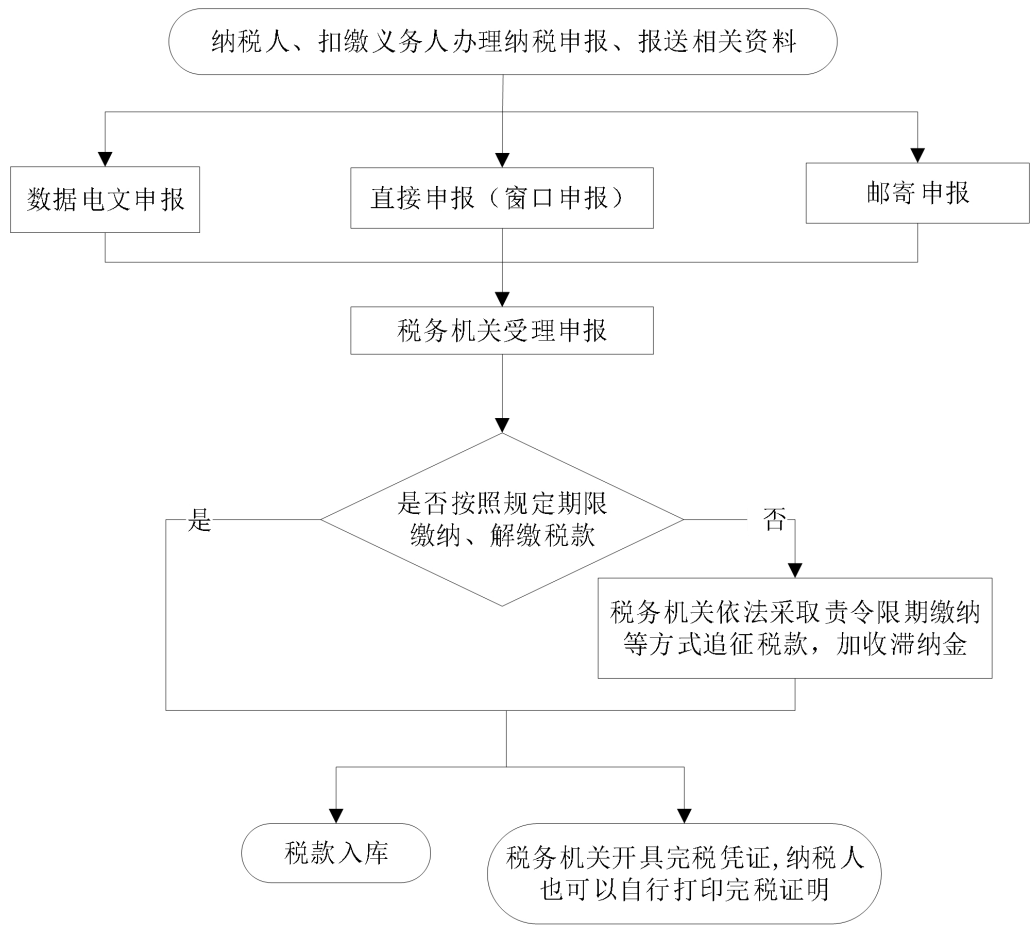
011201 车船税征收



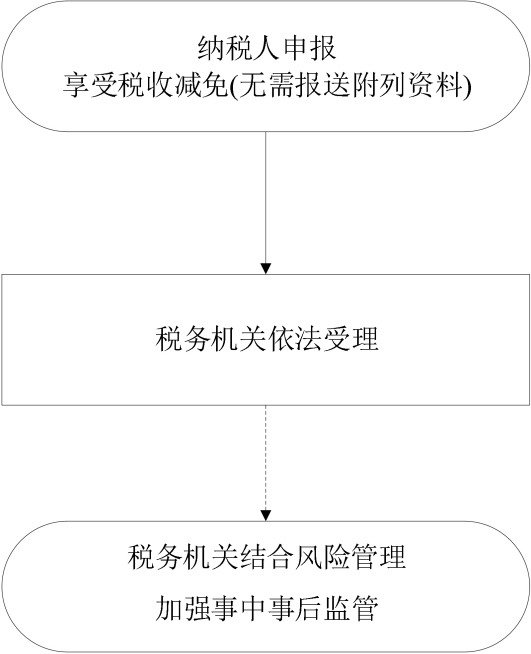
011202 车船税减免



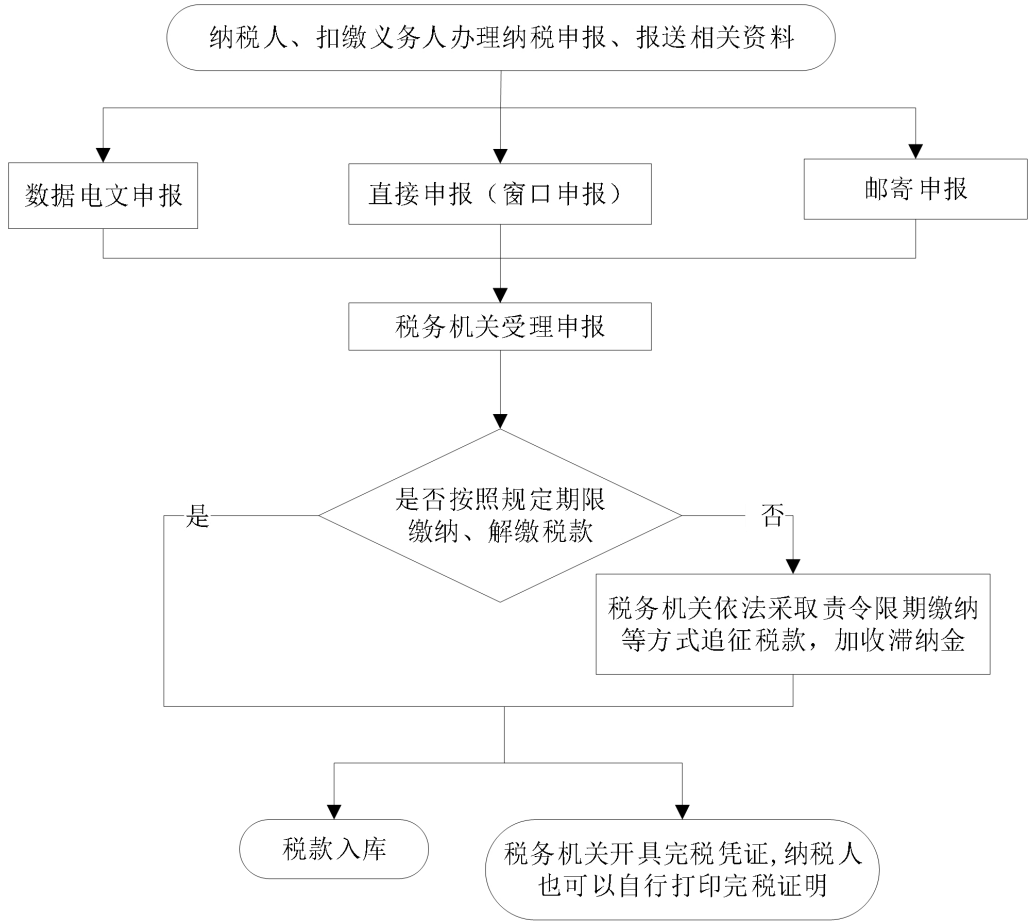
011301 印花税征收



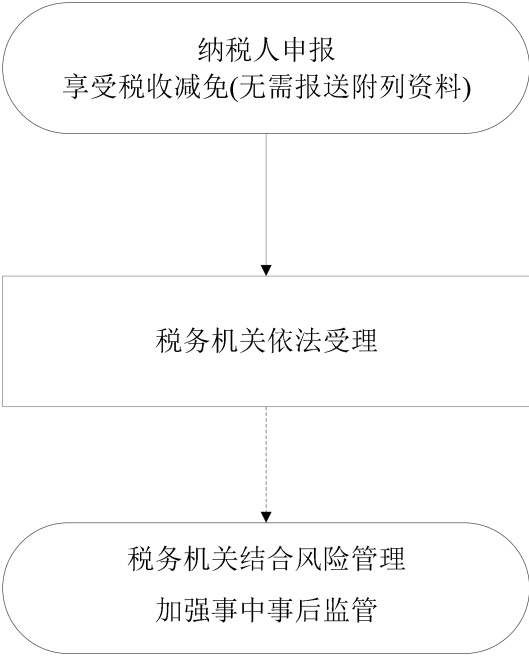
011302 印花税减免



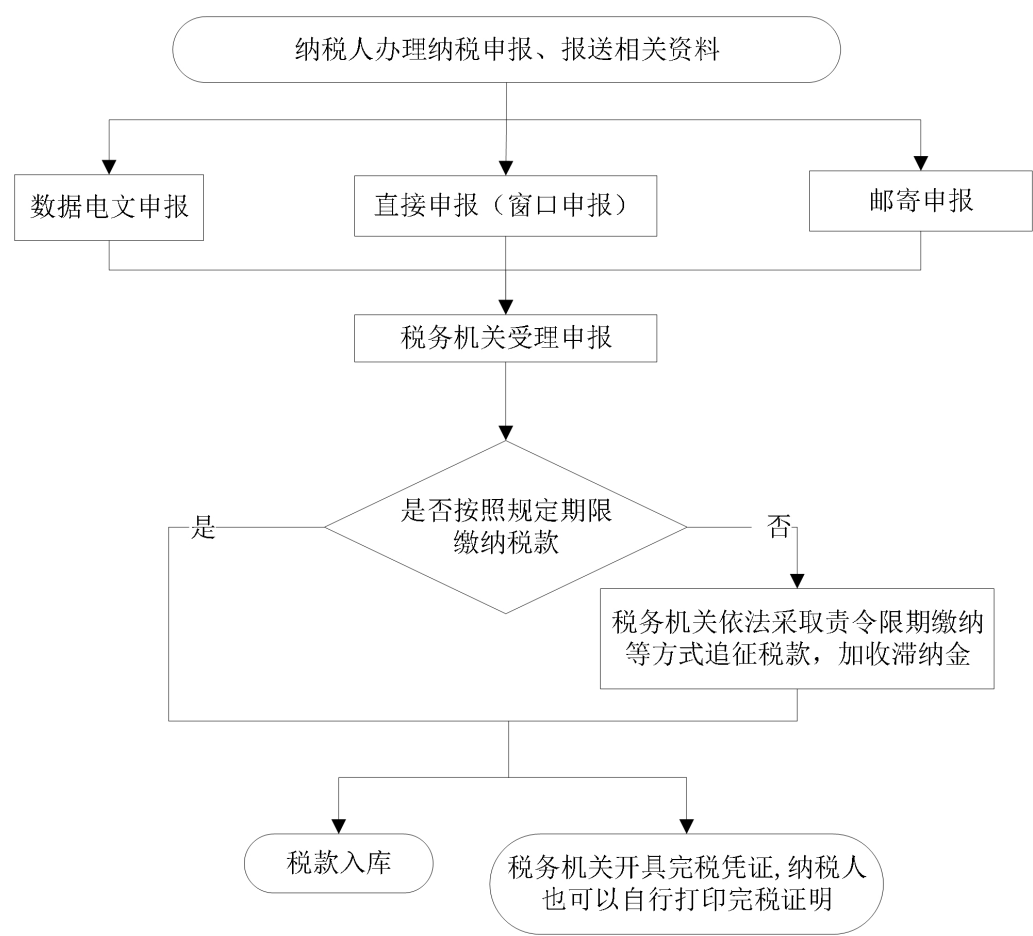
011401 城市维护建设税征收



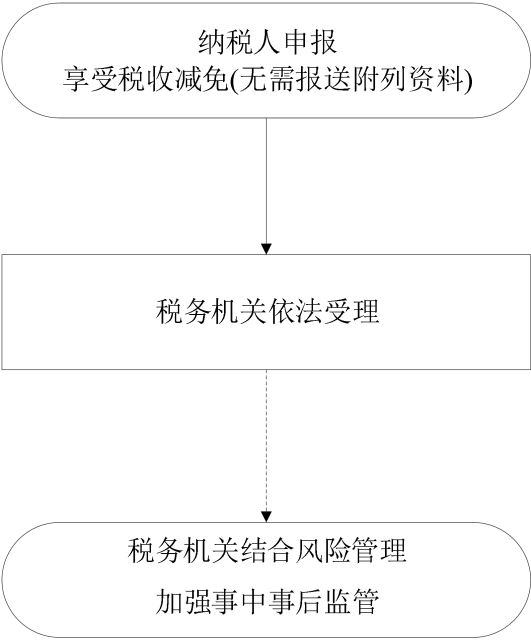
011402 城市维护建设税减免



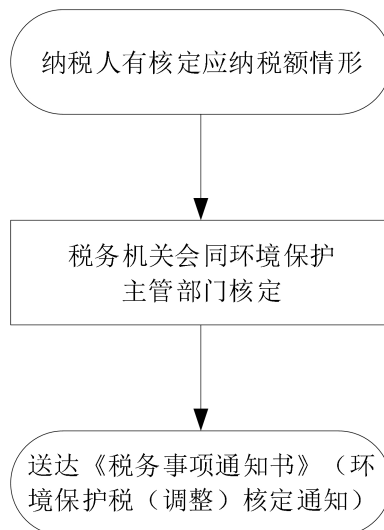
011601 环境保护税征收



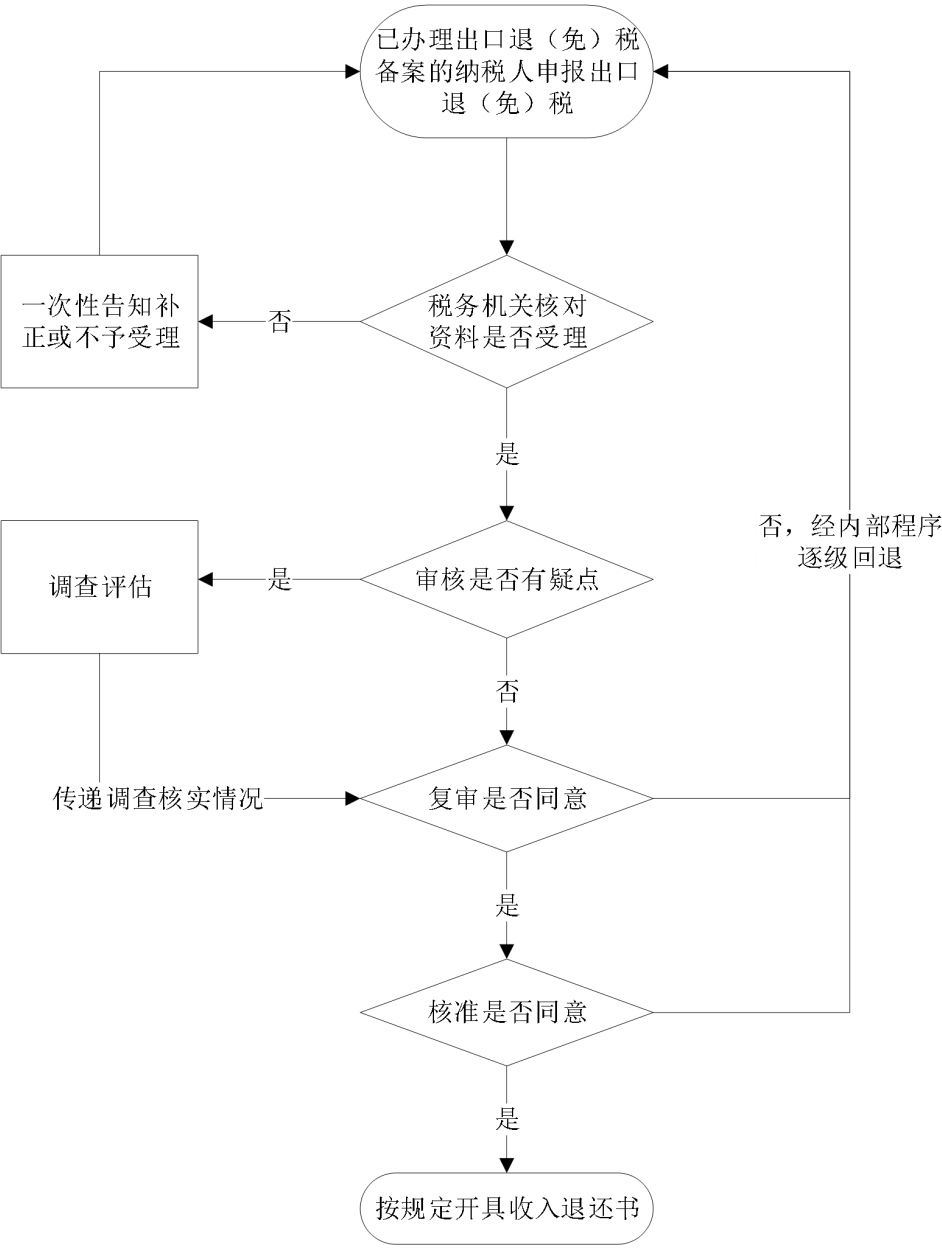
011602 环境保护税减免



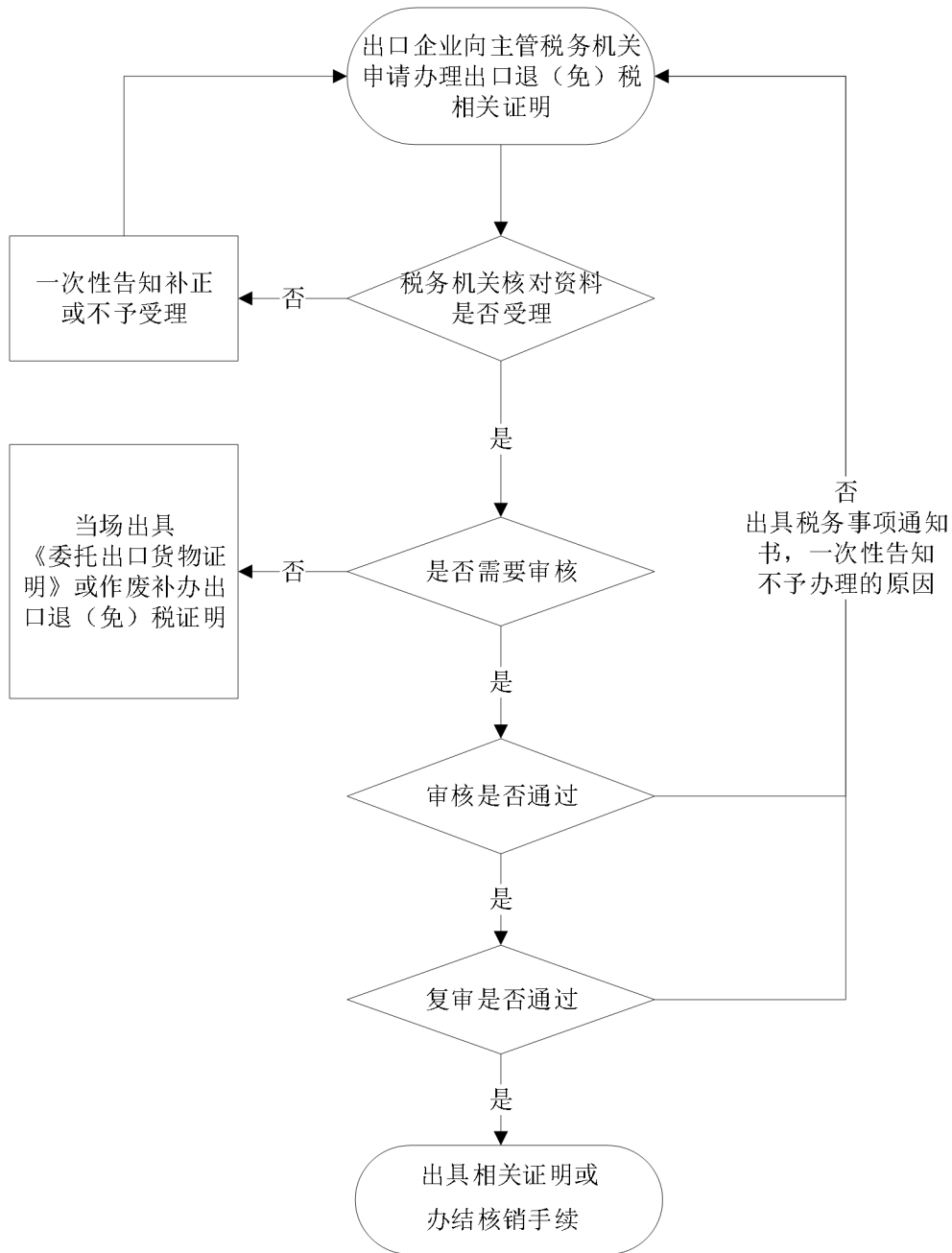
011603 环境保护税核定



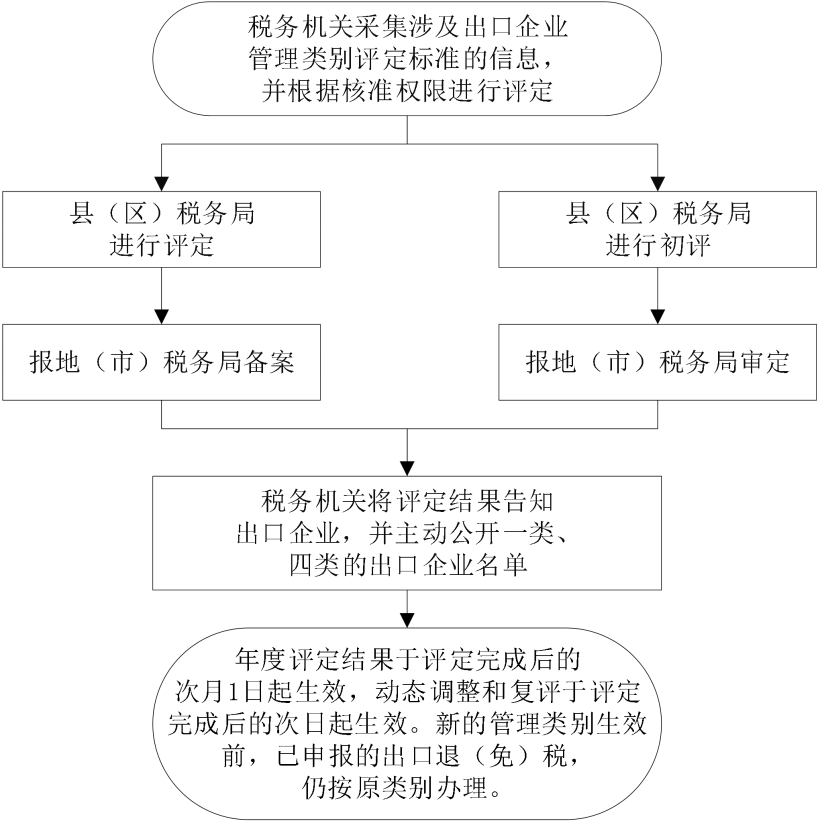
011701 出口货物劳务及应税服务退（免）税办理



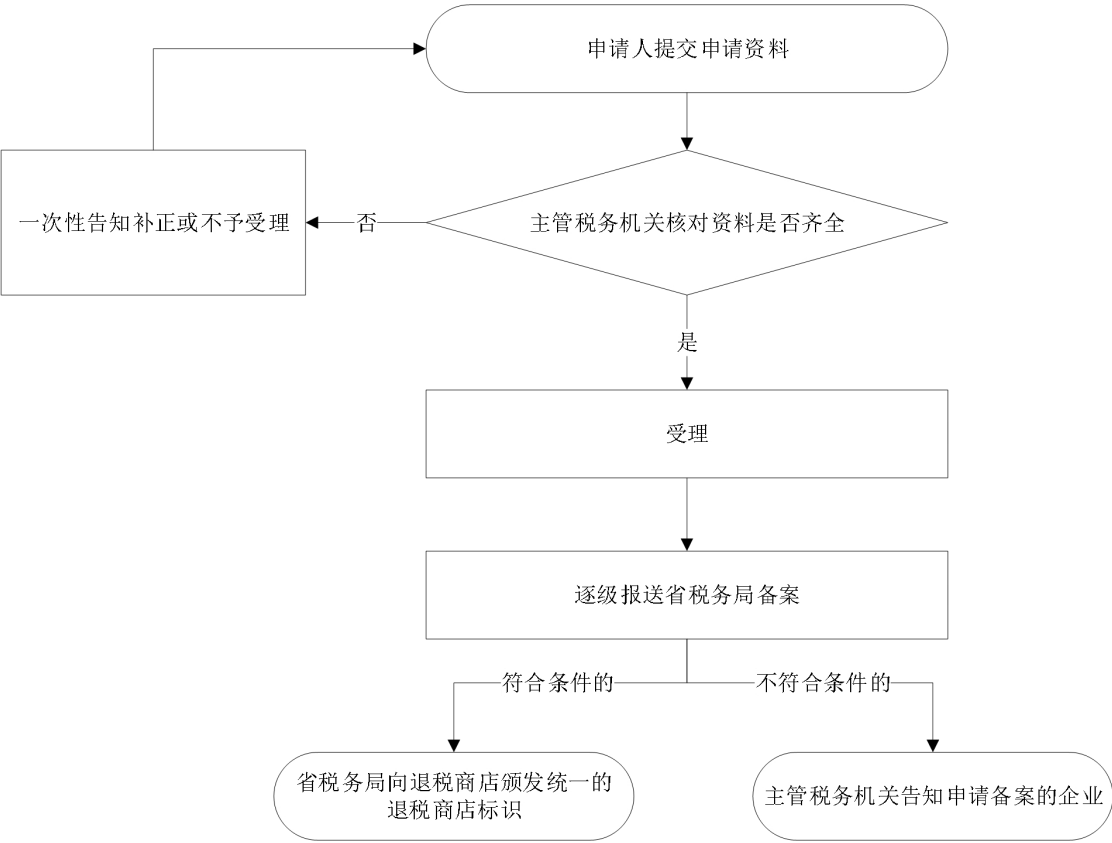
011702 出口退（免）税相关证明出具



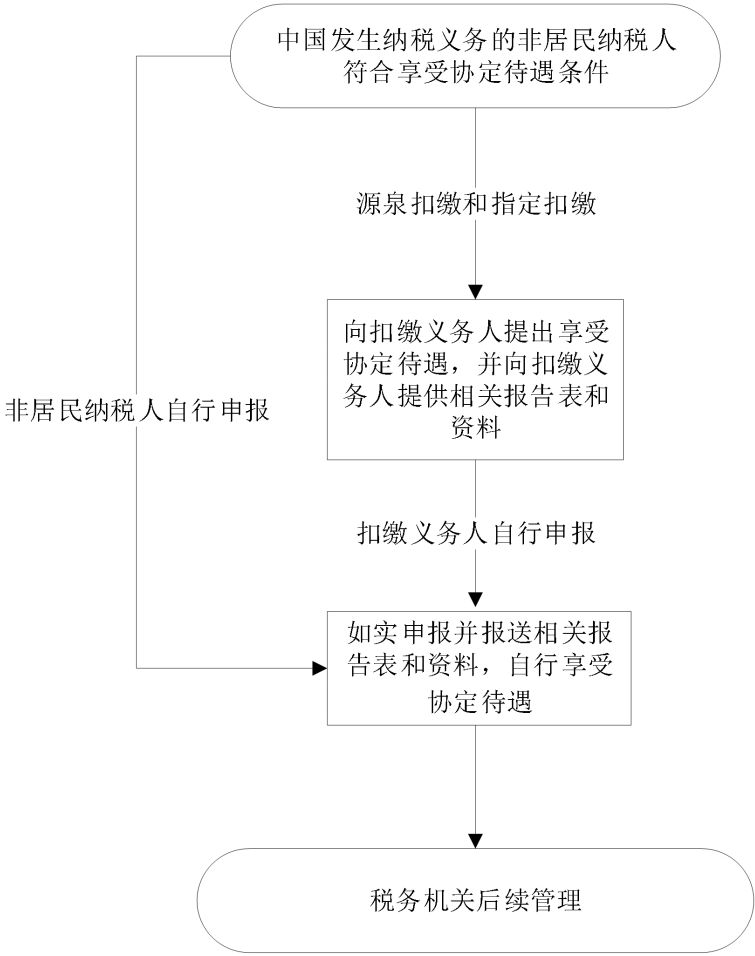
060400 出口退（免）税企业分类管理评定



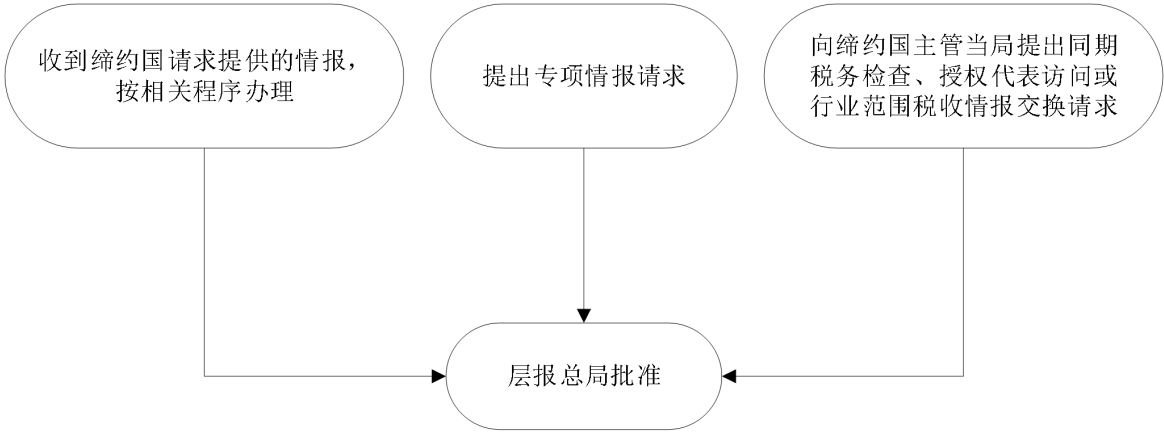
060500 退税商店确认



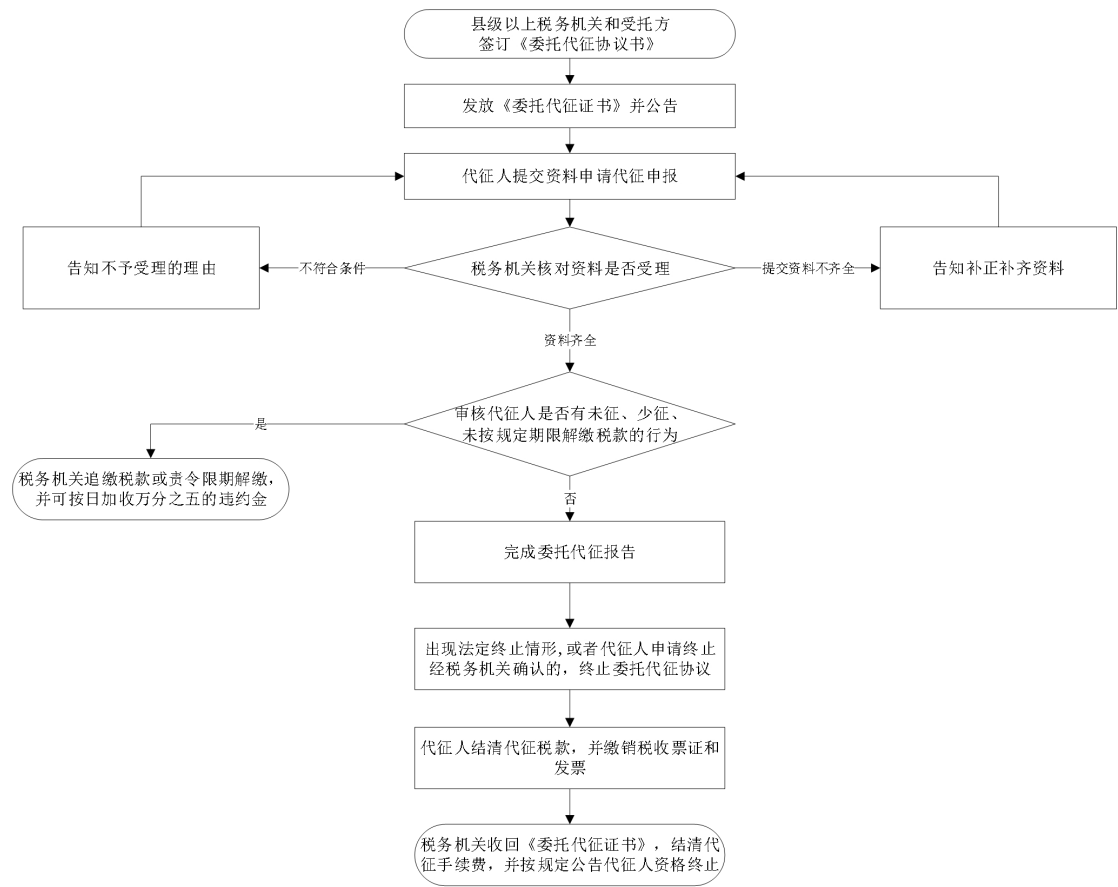
011800 非居民纳税人享受协定待遇管理



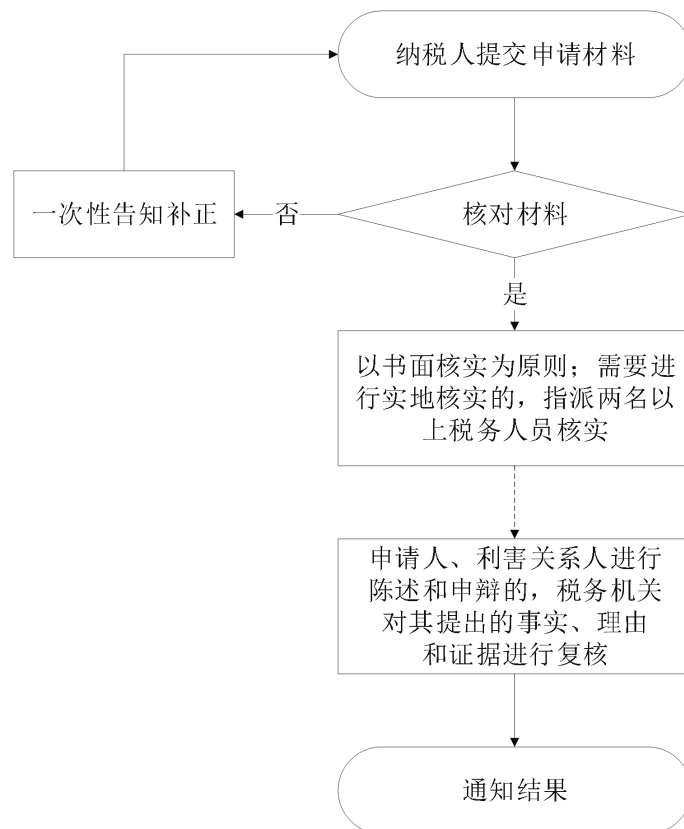
080900 税收情报交换



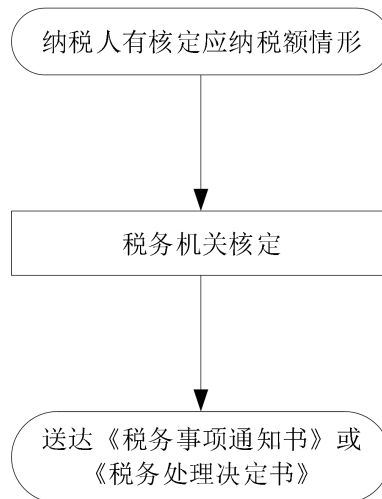
011900 委托代征



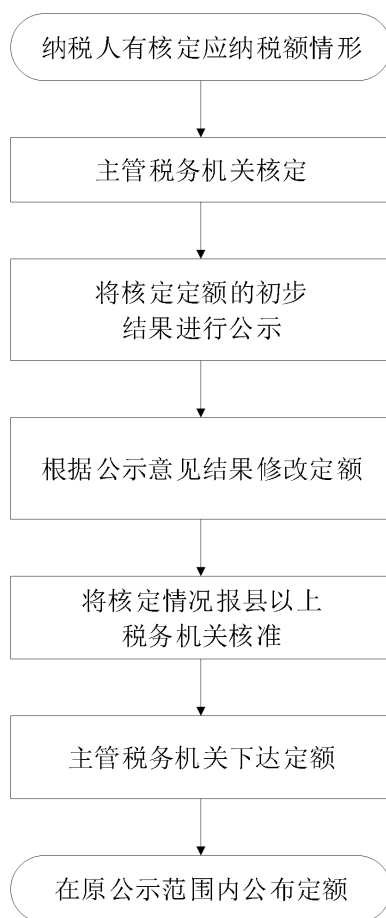
012000 对纳税人延期申报的核准



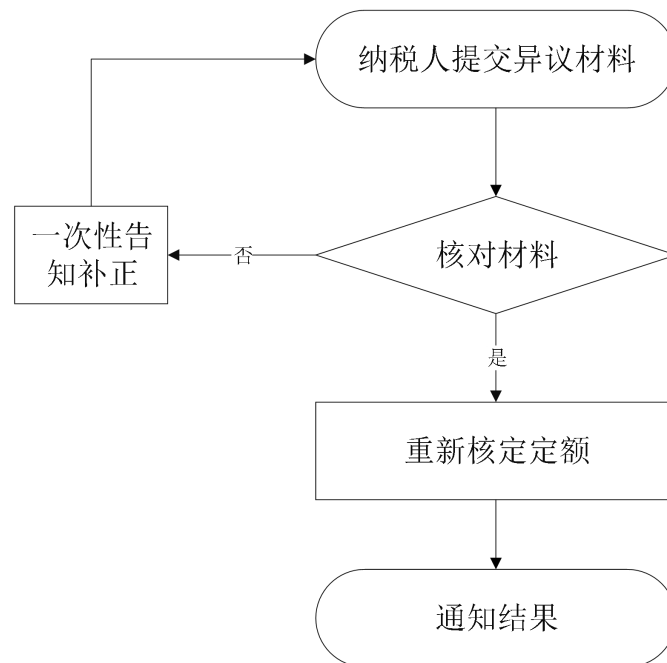
012200 核定应纳税额



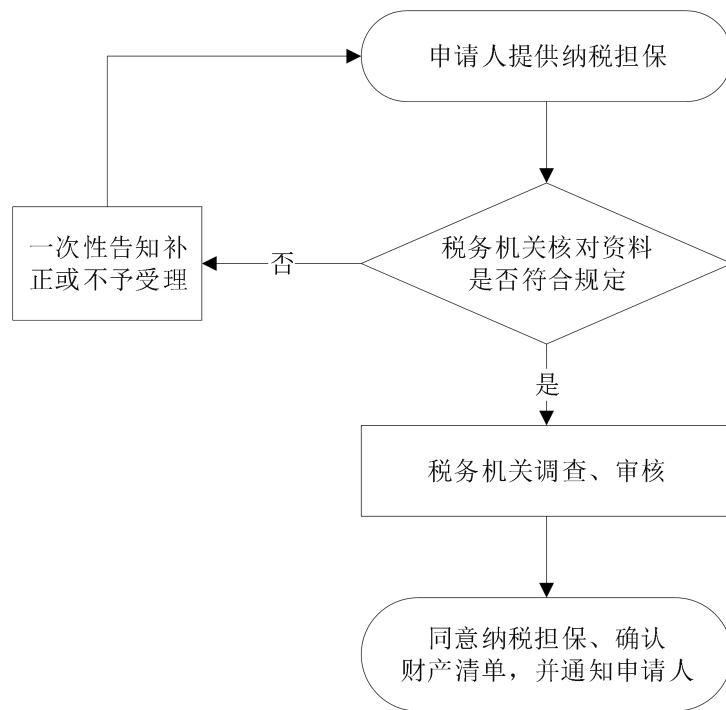
012301 个体工商户税收定期定额核定



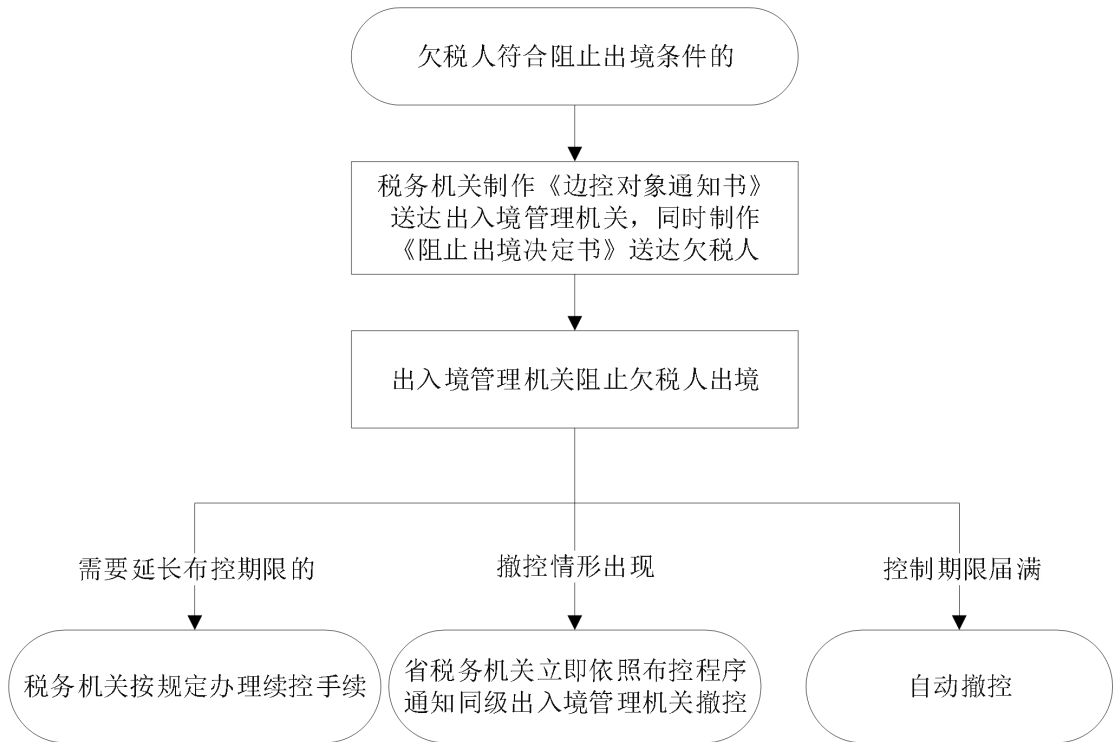
012302 对纳税人变更纳税定额的核准



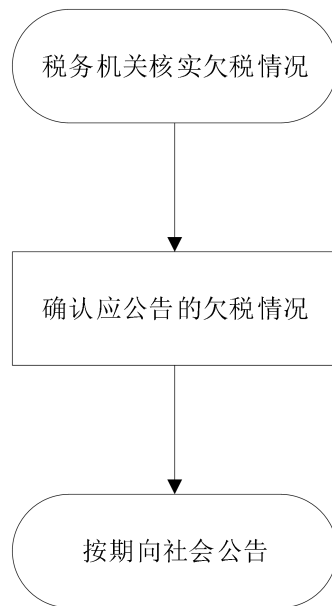
060600 对纳税担保的确认



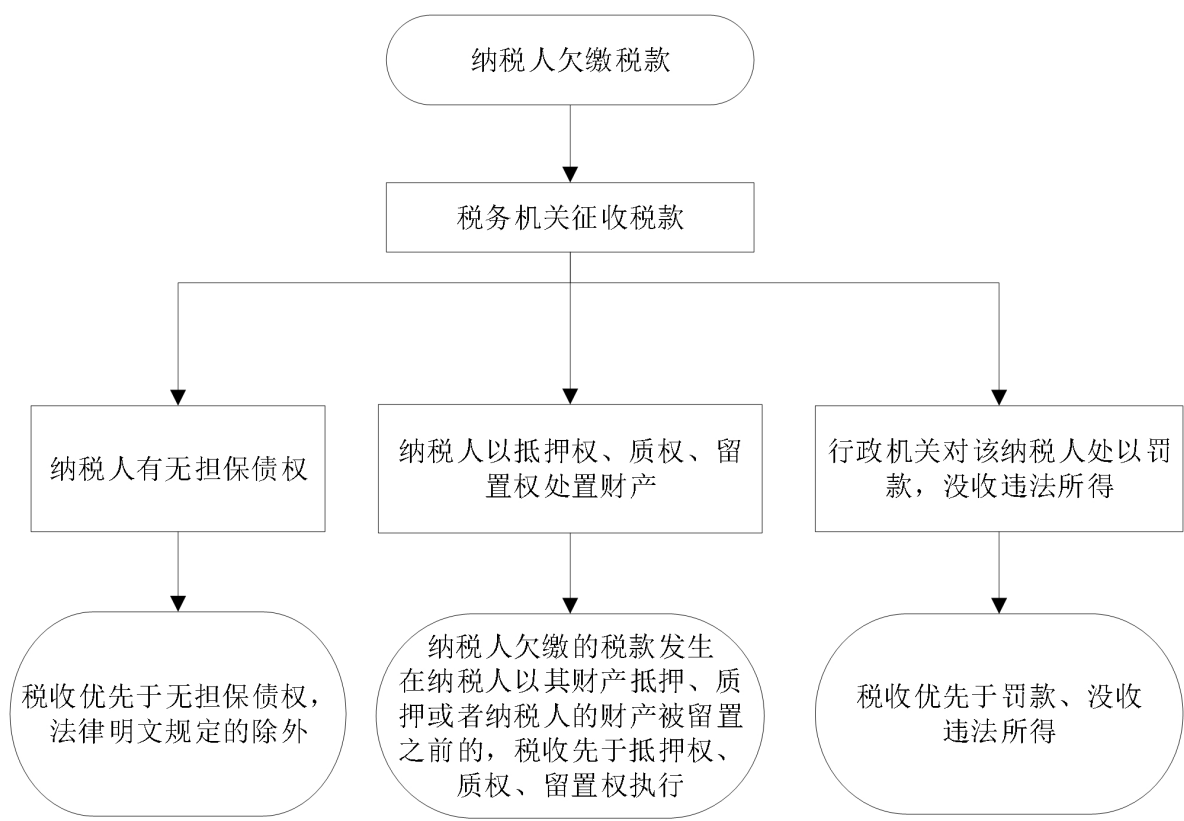
081000 通知出入境管理机关阻止欠税人出境



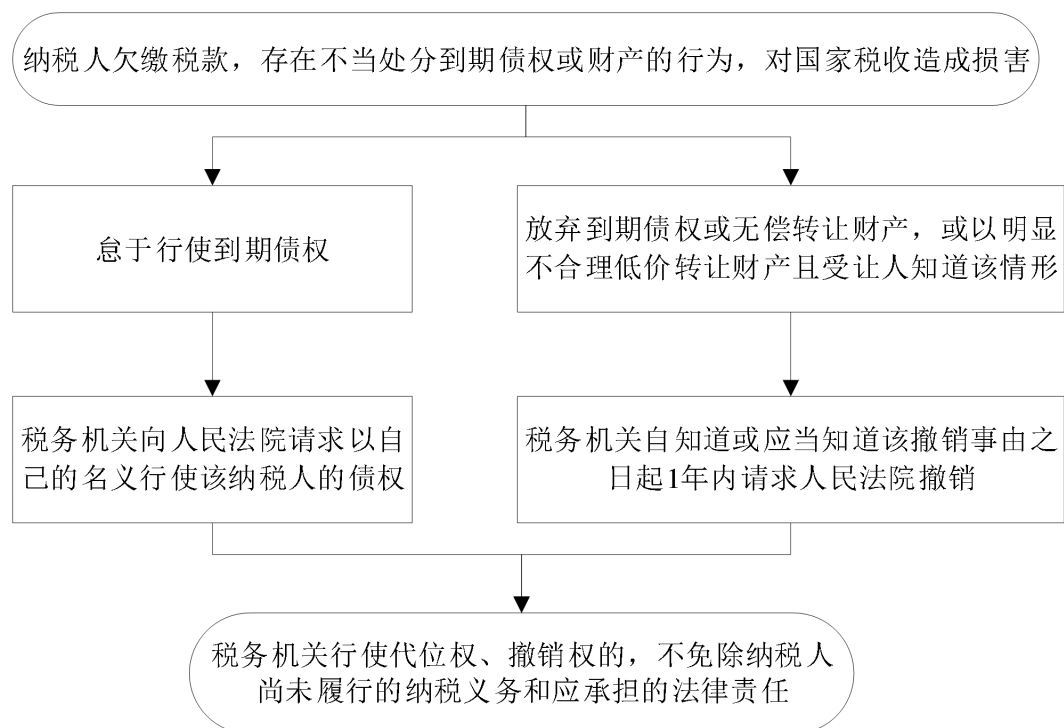
081100 发布欠税公告



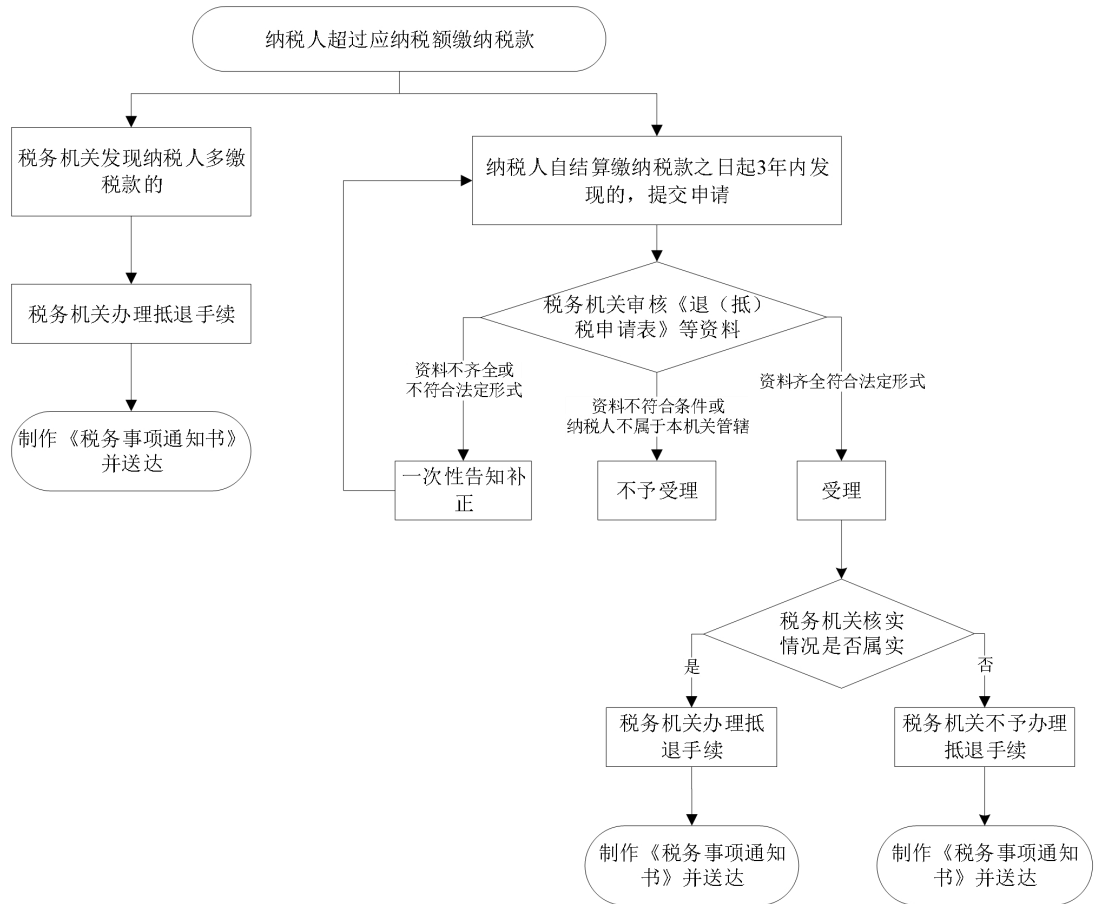
012400 税收优先权



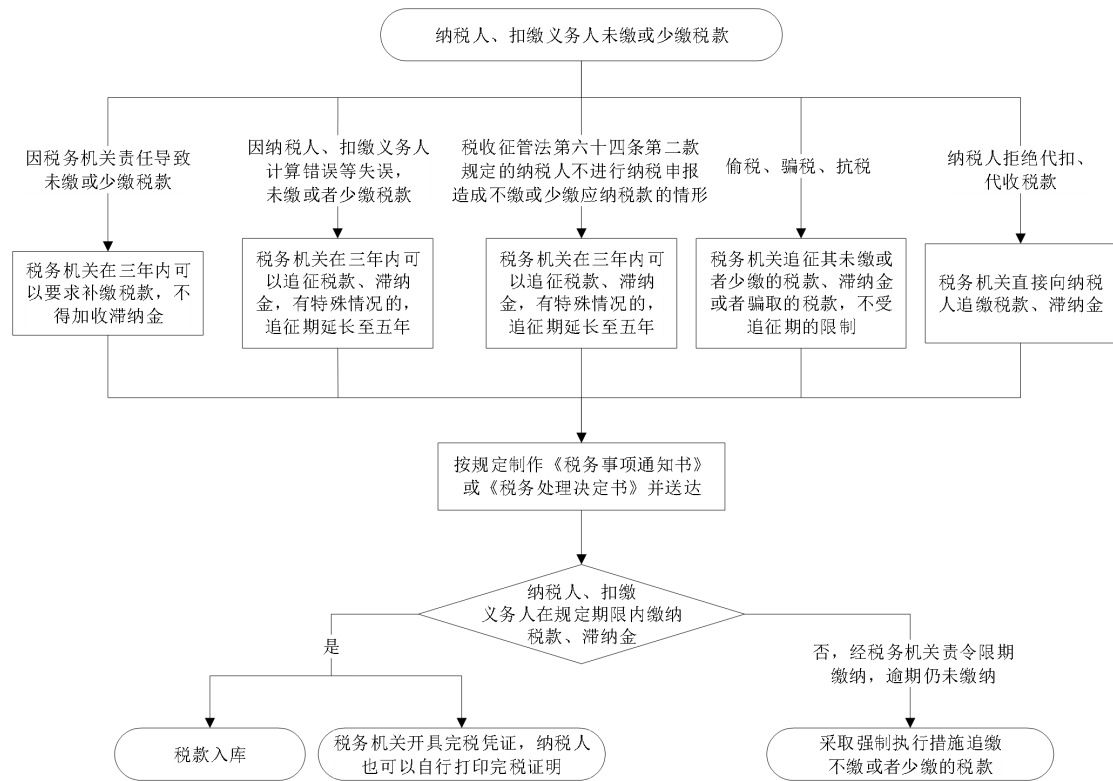
012500 代位权、撤销权



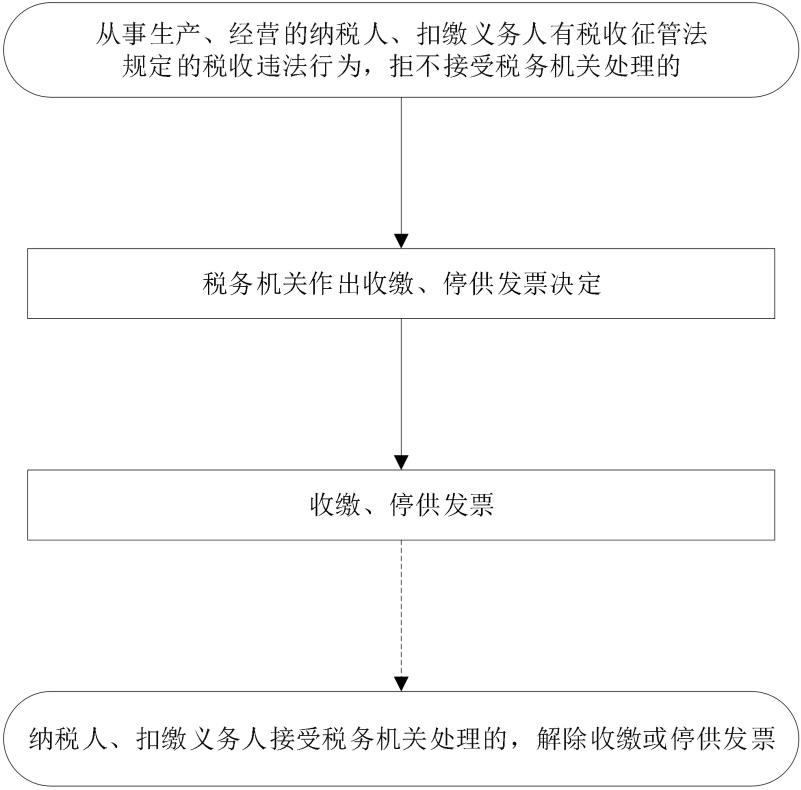
012600 多缴税款退（抵）



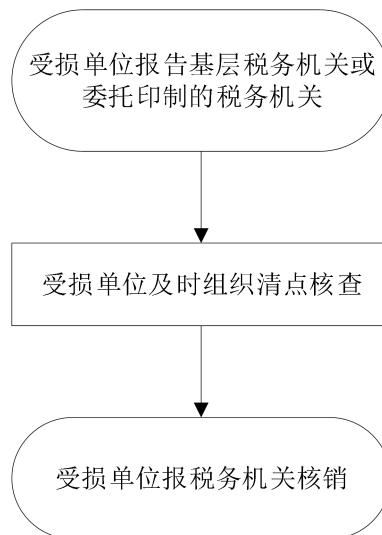
012700 税款追征追缴



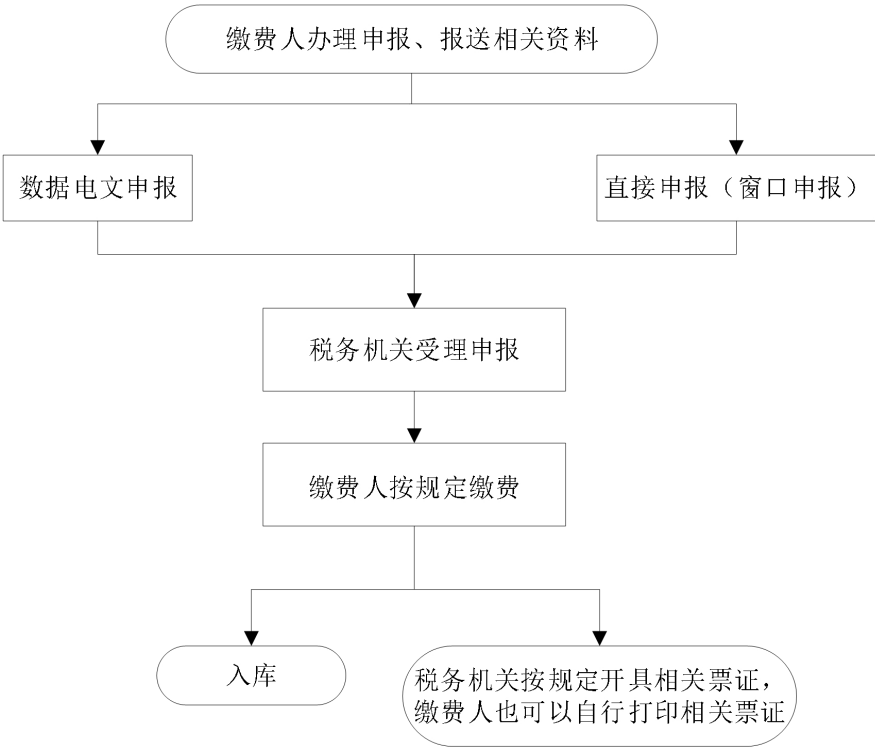
081200 收缴或停供发票



081300 未开具税收票证损失的核销

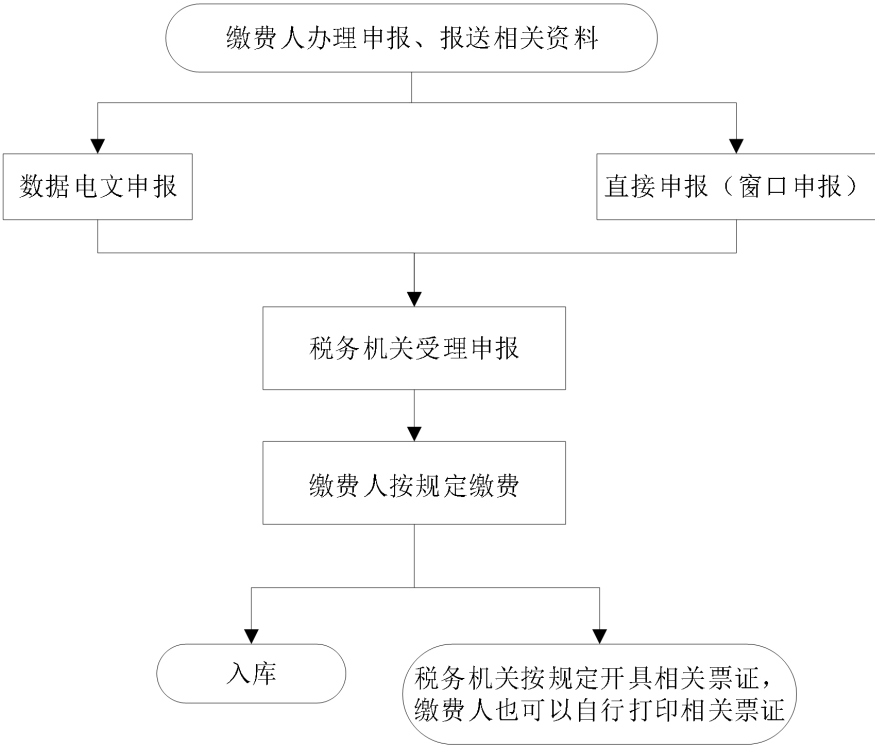


012801—012807 社会保险费征收



012901—012924 非税收入征收

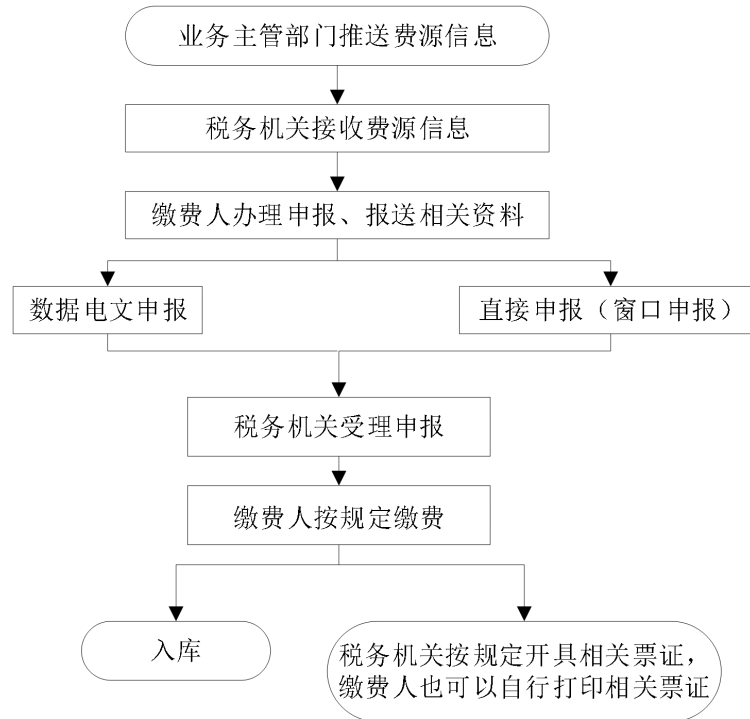
自行申报类项目流程：



注：该流程适用于以下事项

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

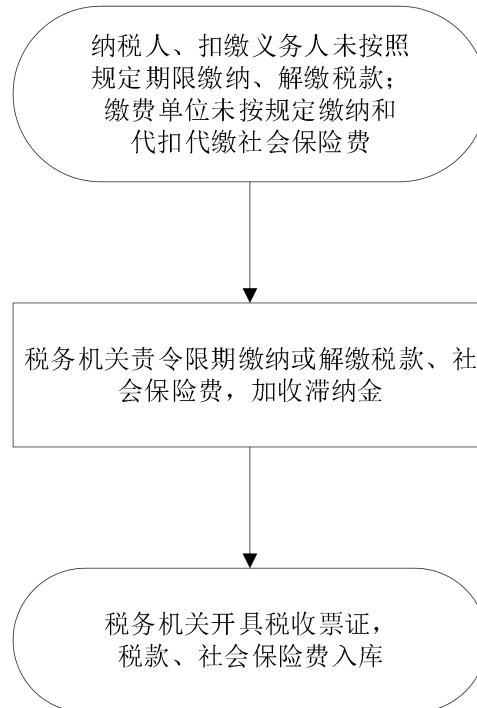
核定约定类项目流程：



注：该流程适用于以下事项

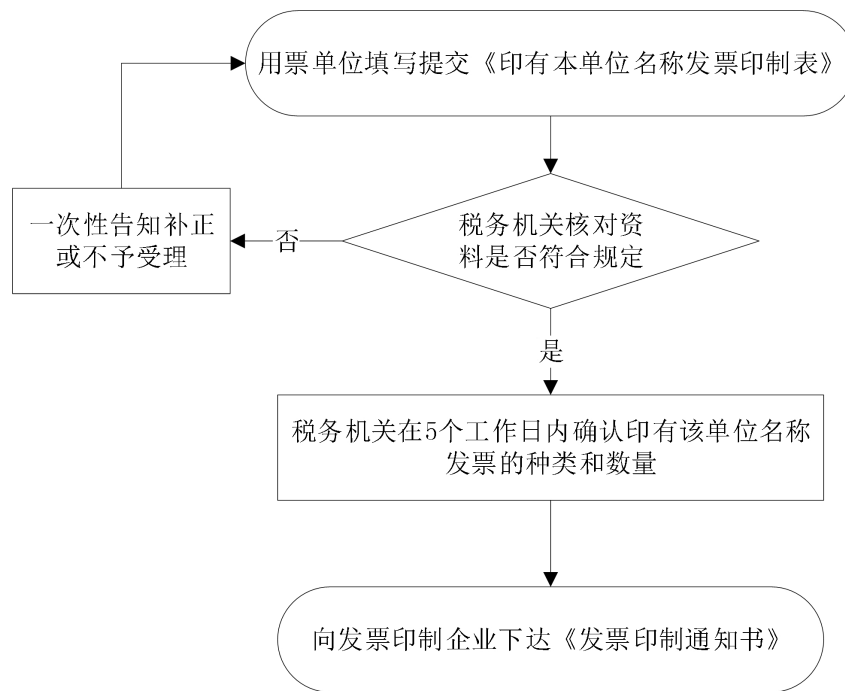
012901-012902, 012907—012908, 012911, 012920, 012922—
012924

081400 加收滞纳金

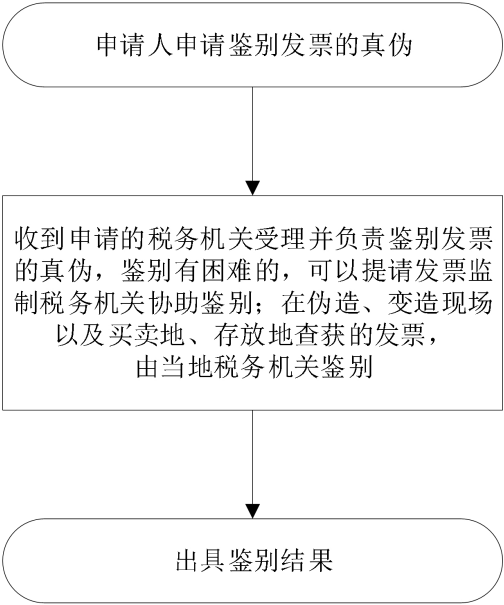


三、税费服务

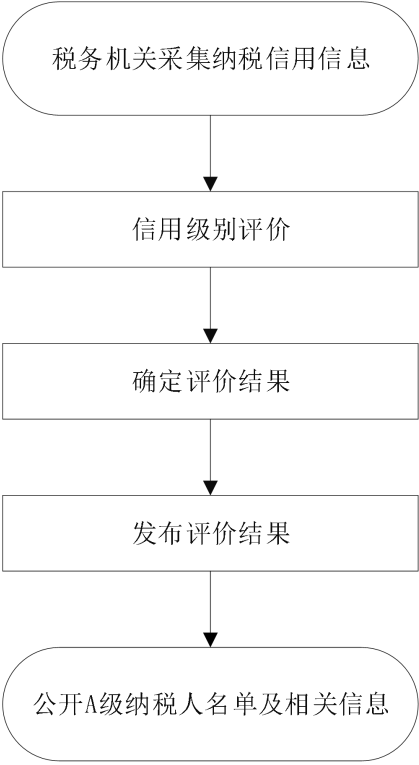
060700 对使用印有本单位名称发票的确认



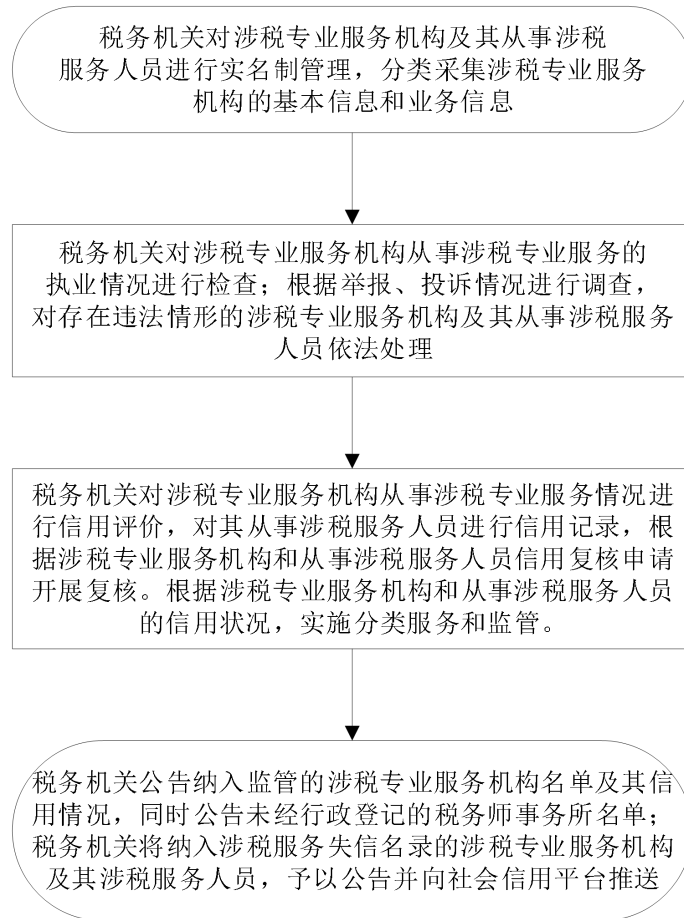
060800 发票真伪鉴别



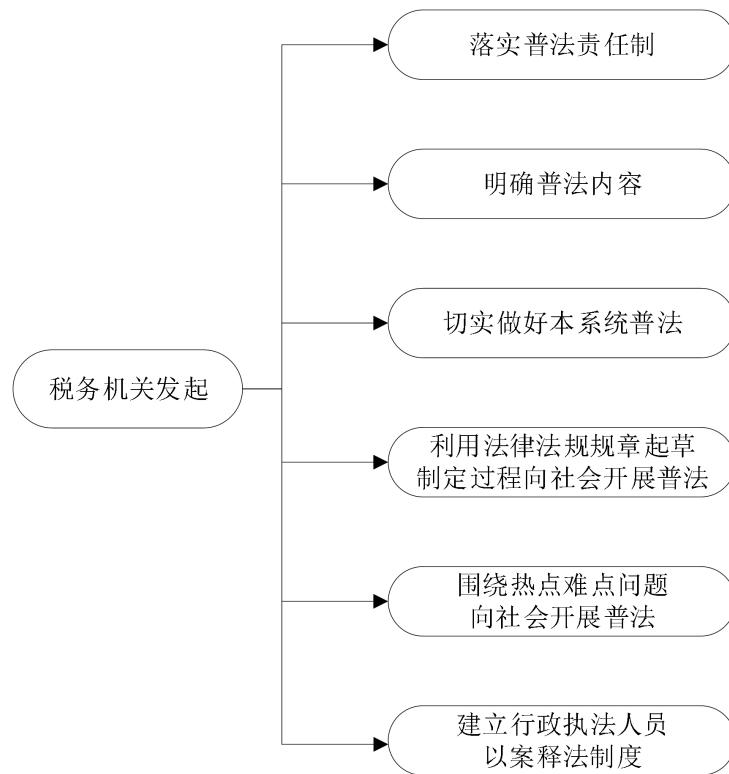
060900 纳税信用评价



081500 对涉税专业服务机构的监管

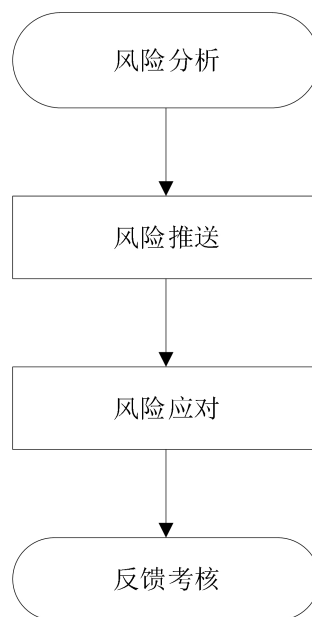


081700 税收普法宣传

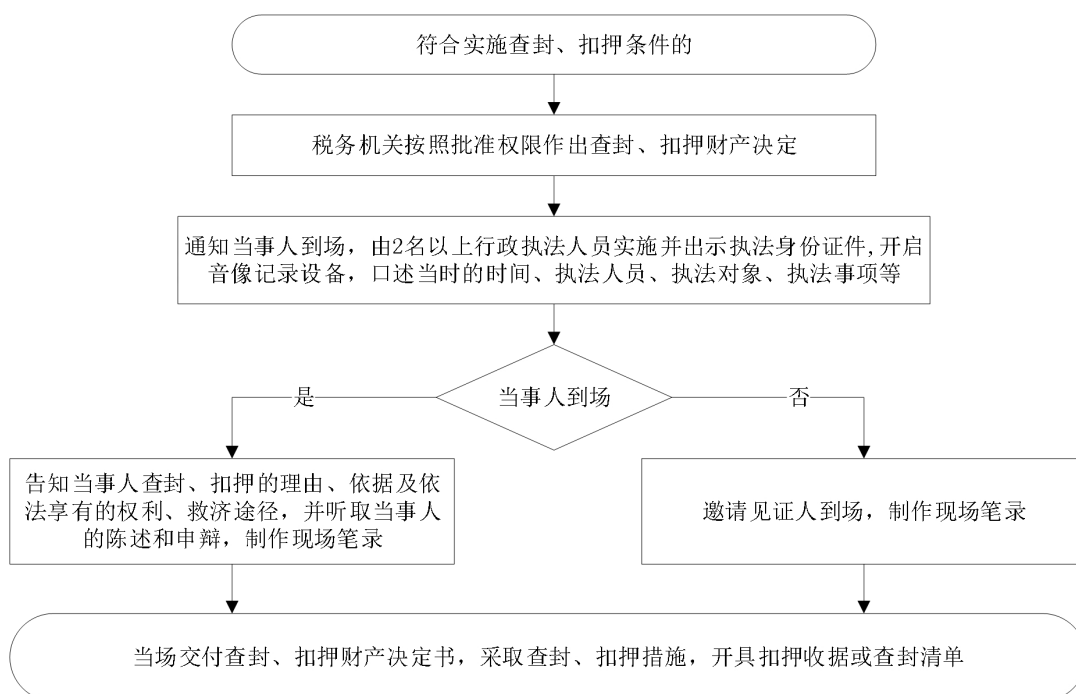


四、监管执法

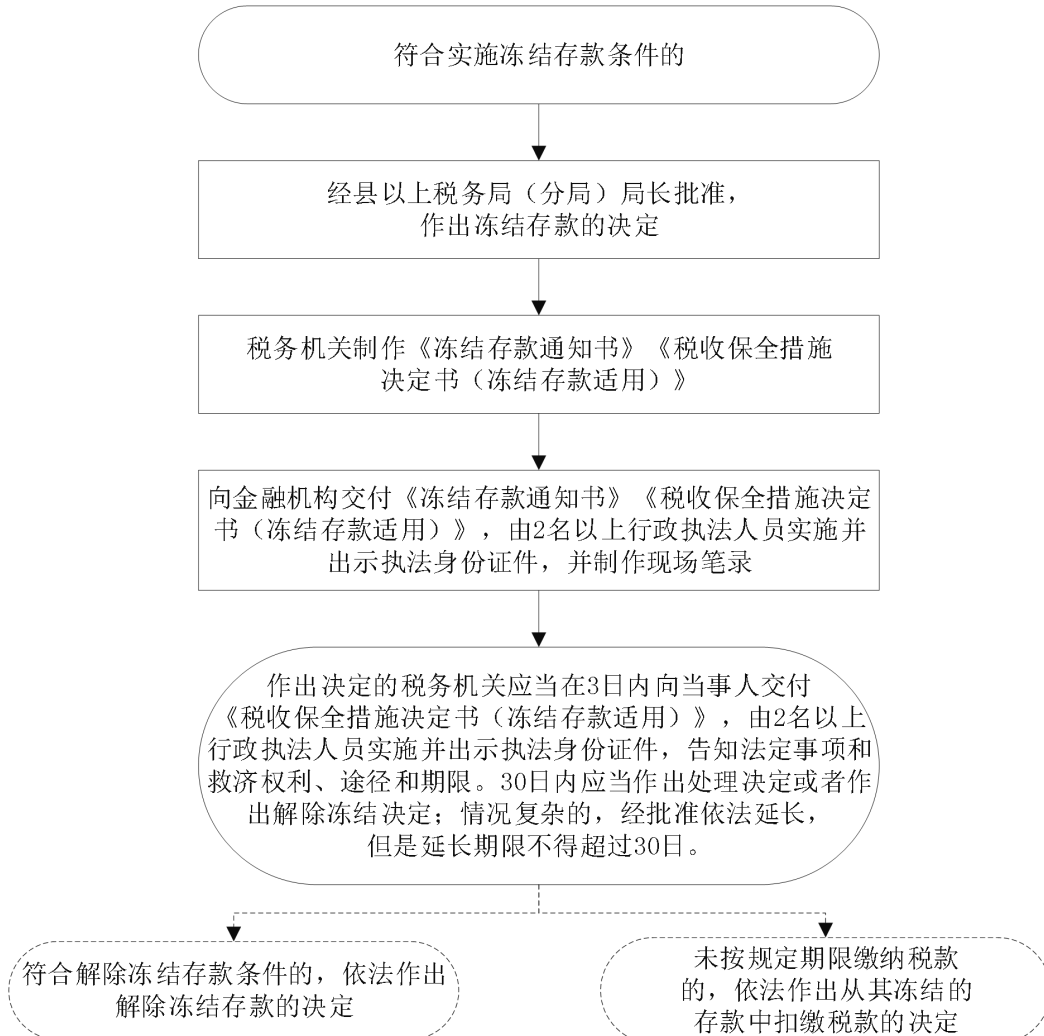
081800 纳税人税收风险分析及组织应对



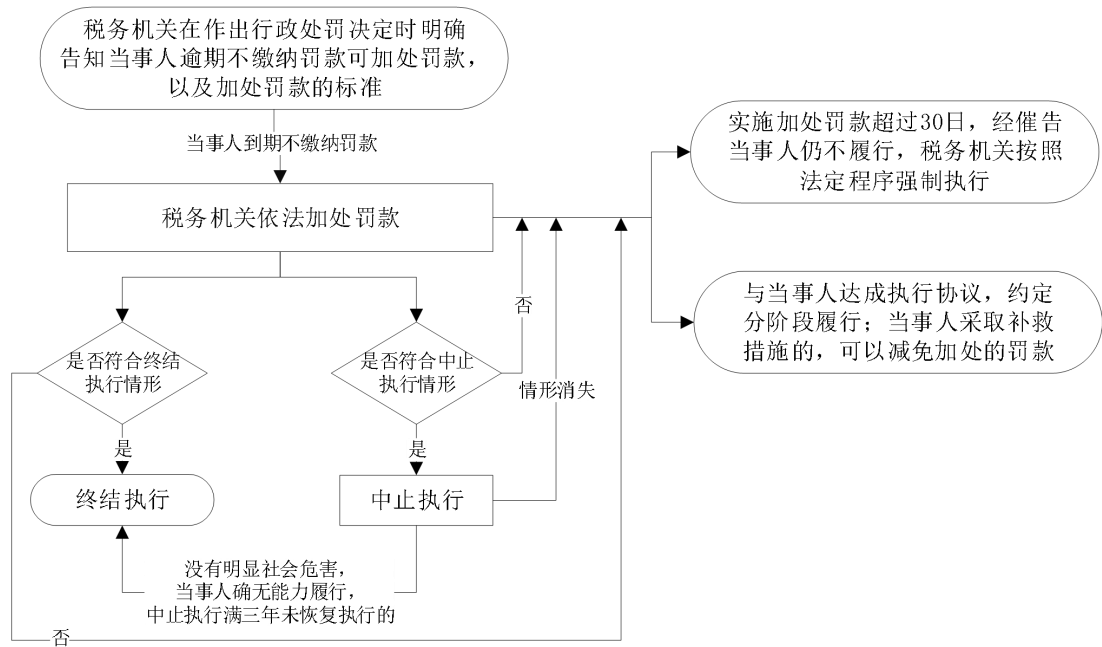
020100 查封、扣押商品、货物或者其他财产



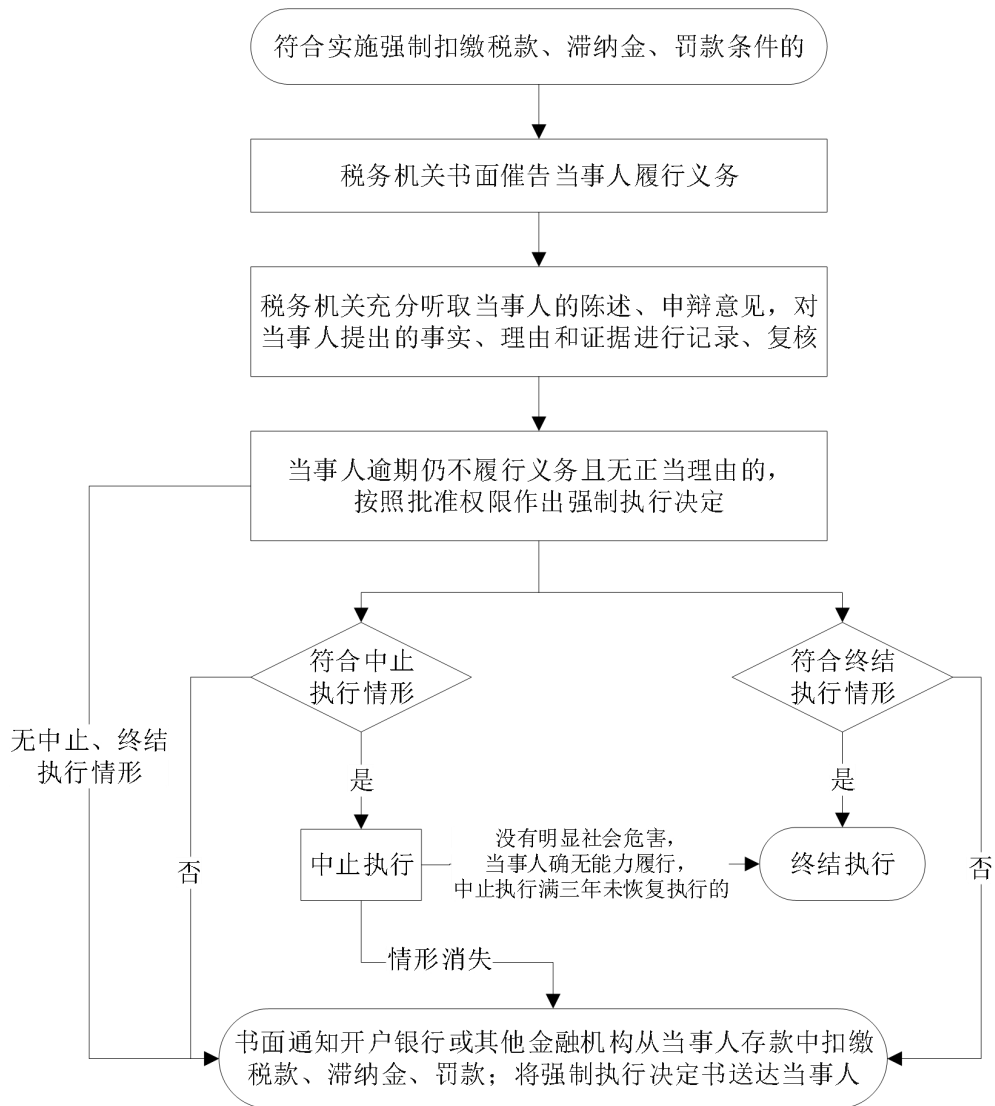
020200 冻结存款



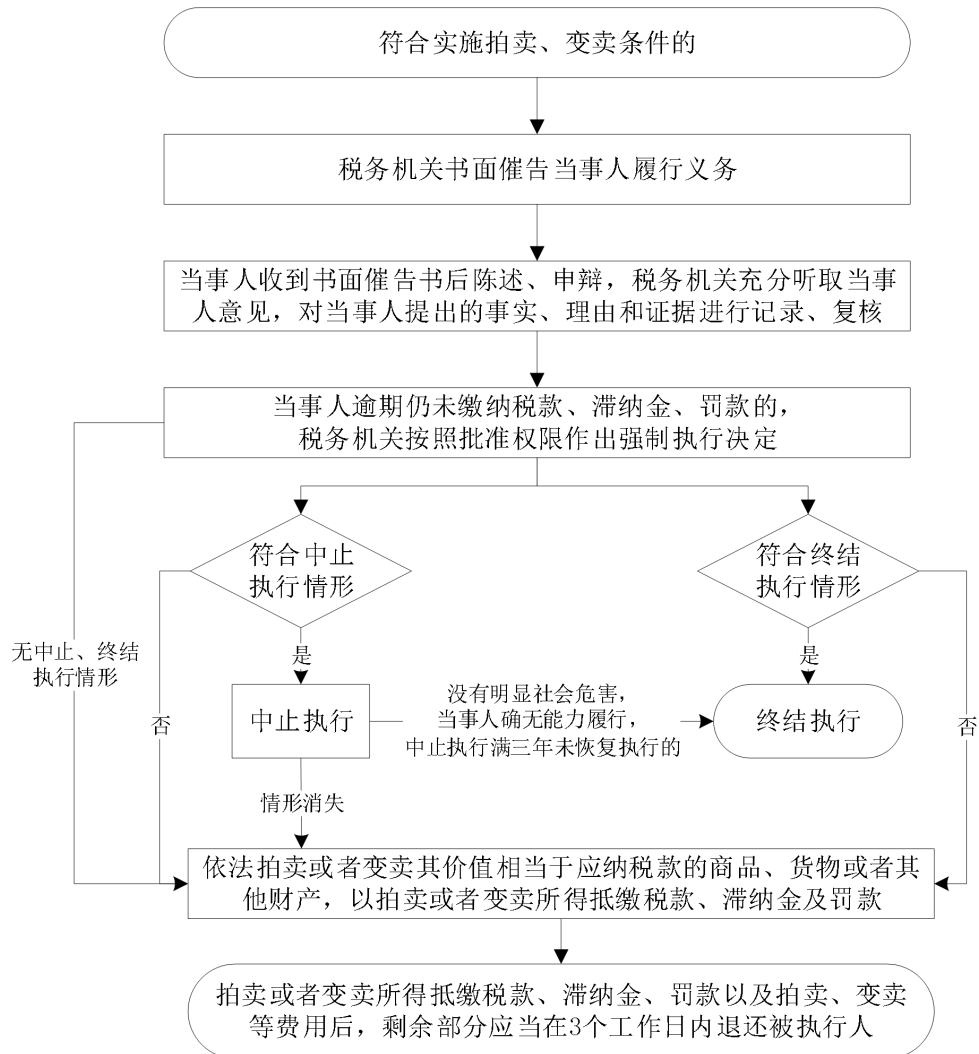
020300 加处罚款



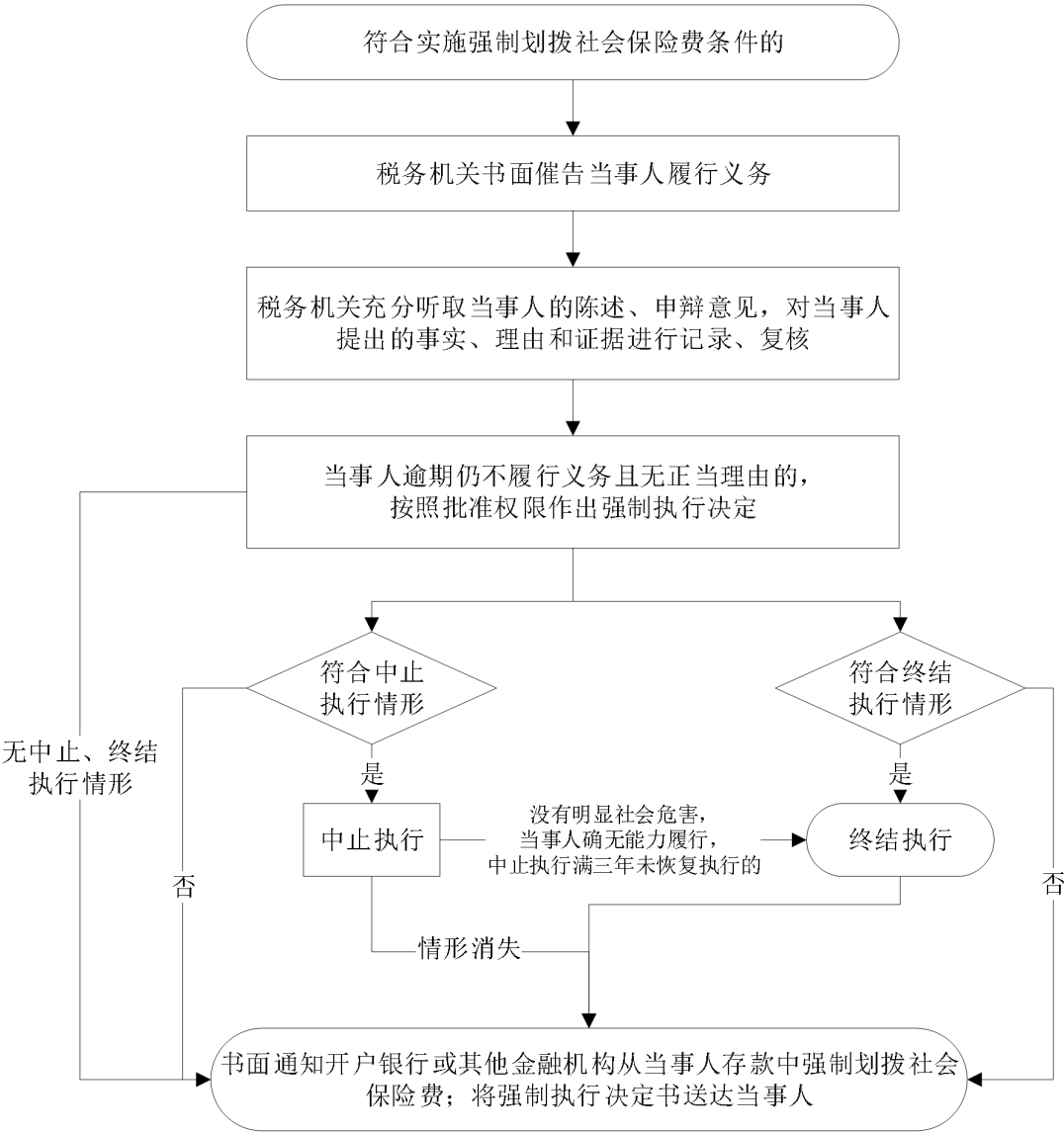
020400 强制扣缴税款、滞纳金、罚款



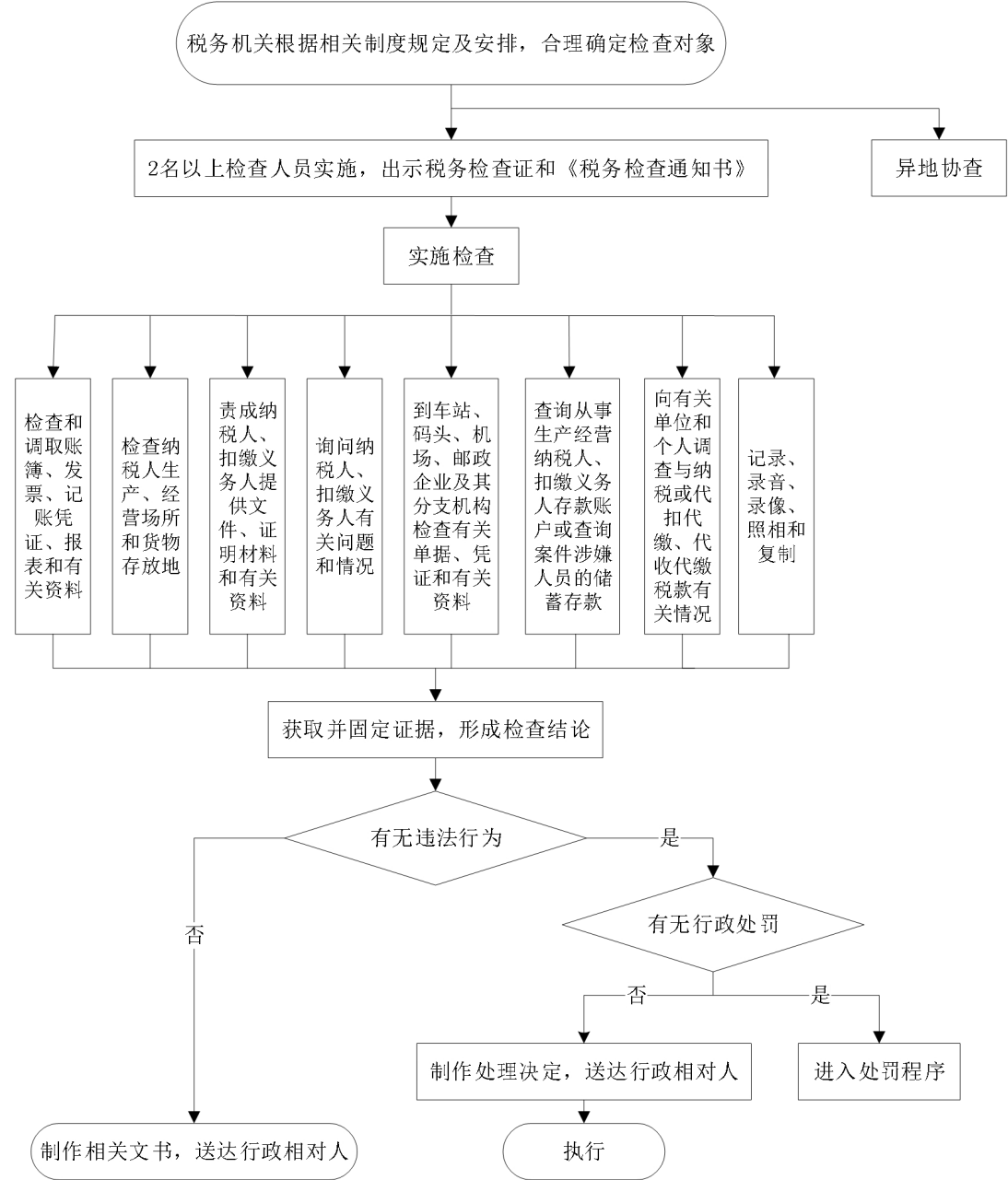
020500 拍卖、变卖商品、货物或者其他财产



020600 强制划拨社会保险费



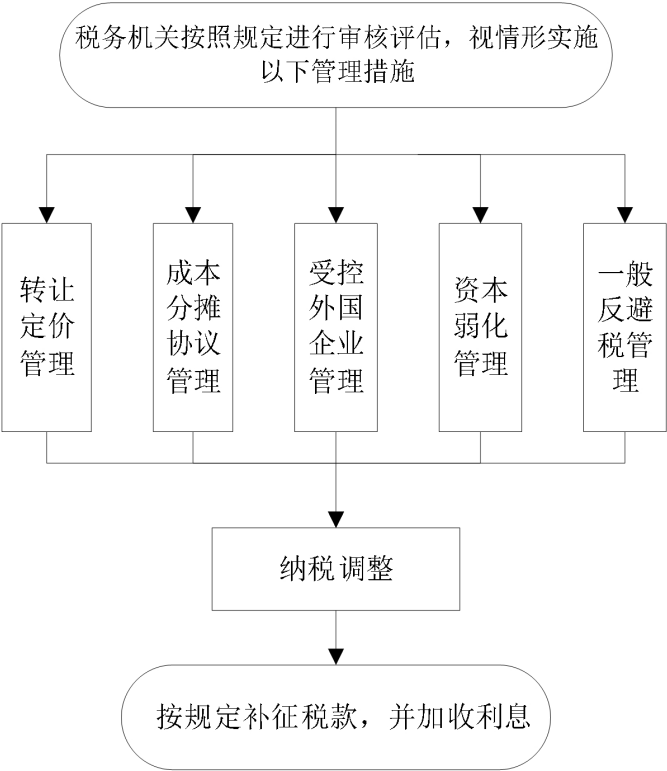
030101—030108 税务检查



030200 社会保险费相关检查

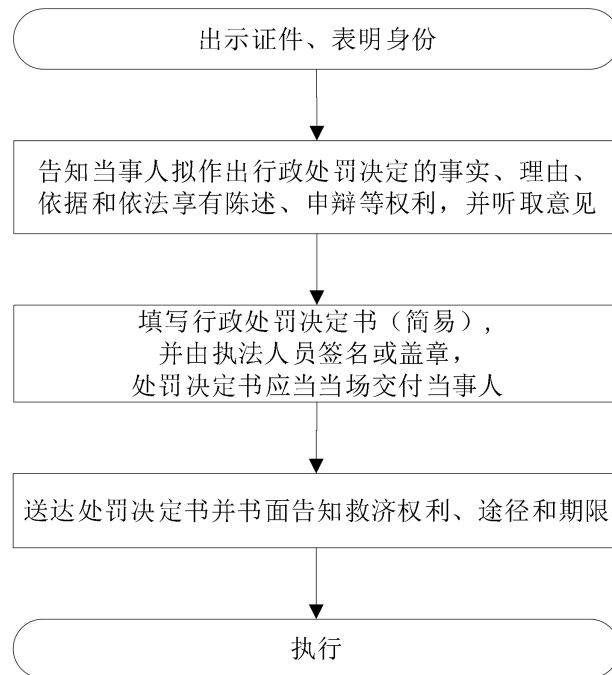


030300 纳税调整

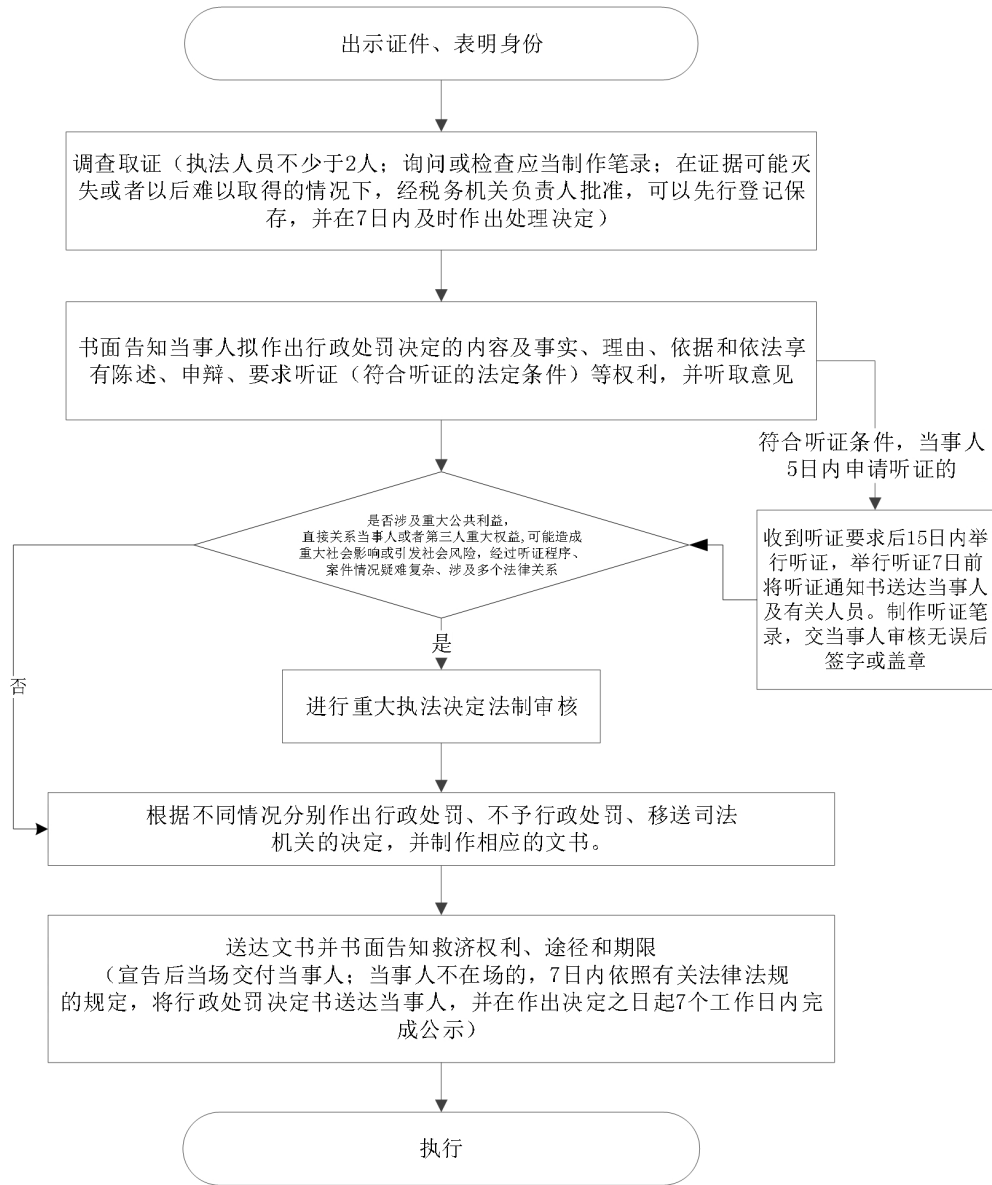


040101—040802 税务行政处罚

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：

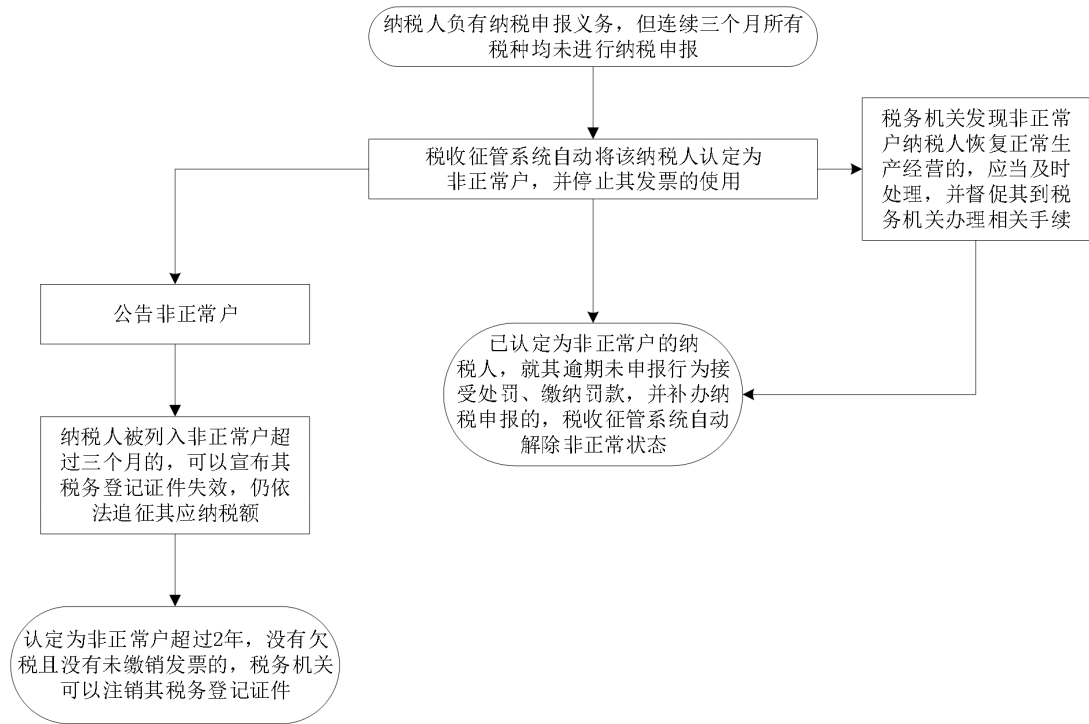
- 040101 对纳税人未按照规定期限办理税务登记、变更或者注销登记，未按照规定报告银行账号的处罚
- 040102 对纳税人未按照规定使用税务登记证件或者转借、涂改、损毁、买卖、伪造税务登记证件的处罚
- 040103 对纳税人未按照规定办理税务登记证件验证或者换证手续的处罚
- 040104 对银行和其他金融机构未依法在从事生产、经营的纳税人的账户中登录税务登记证件号码，或者未按规定在税务登记证件中登录从事生产、经营的纳税人的账户账号的处罚
- 040105 对纳税人不办理税务登记的处罚
- 040106 对纳税人通过提供虚假的证明资料等手段，骗取税务登记证的处罚
- 040107 对扣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，未按规定报送财务会计制度办法和会计核算软件，未按规定安装、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及有关资料的处罚
- 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
- 040408 对未经税务机关依法委托征收税款的处罚
- 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
- 040602 对未按照规定开具、使用、缴销、存放、保管发票，未按照规定报备非税控电子器具使用的软件程序说明资料，未按照规定保存、报送开具发票数据的处罚
- 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

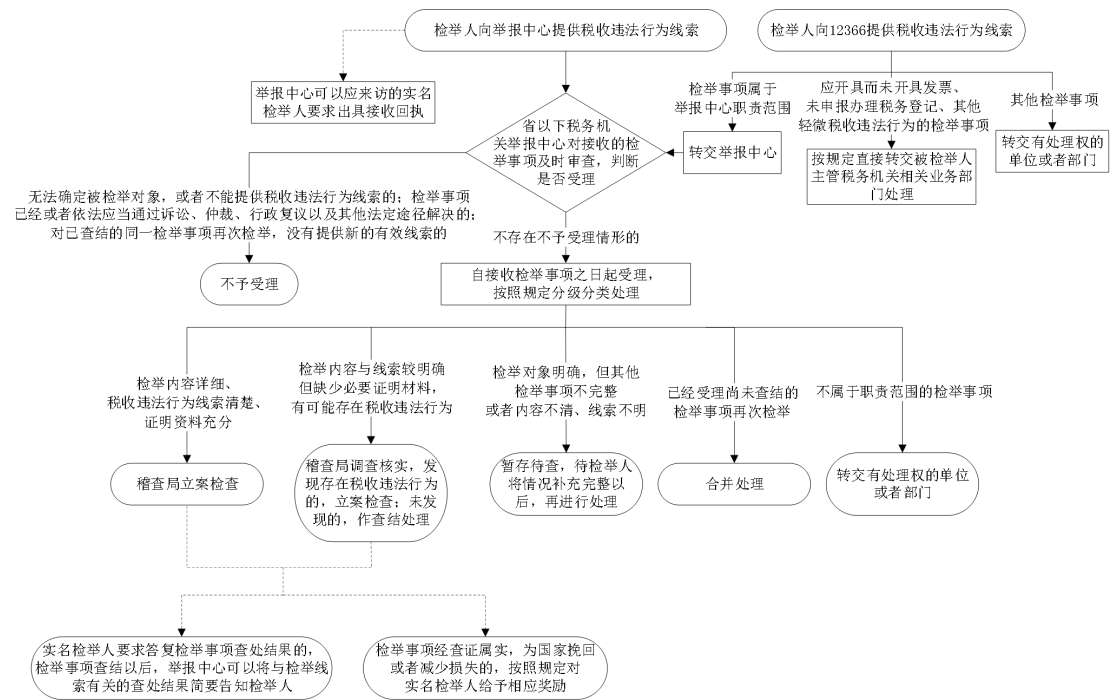
《权责事项表》行政处罚事项中，仅适用普通程序的事项包括：

- 040401 对纳税人伪造、变造、隐匿、擅自销毁账簿、记账凭证，或者在账簿上多列支出或者不列、少列收入，或者经税务机关通知申报而拒不申报或者进行虚假的纳税申报，不缴或者少缴应纳税款；扣缴义务人采取上述手段，不缴或者少缴已扣、已收税款的处罚
- 040403 对纳税人欠缴应纳税款，采取转移或者隐匿财产的手段，妨碍税务机关追缴欠缴税款的处罚
- 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
- 040405 对以暴力、威胁方法拒不缴纳税款的处罚
- 040502 对纳税人、扣缴义务人的开户银行或者其他金融机构拒绝接受税务机关依法检查纳税人、扣缴义务人存款账户，或者拒绝执行税务机关作出的冻结存款或者扣缴税款的决定，或者在接到税务机关的书面通知后帮助纳税人、扣缴义务人转移存款，造成税款流失的处罚
- 040601 对非法印制发票的处罚
- 040605 对私自印制、伪造、变造发票，非法制造发票防伪专用品，伪造发票监制章，窃取、截留、篡改、出售、泄露发票数据的处罚
- 040606 对转借、转让、介绍他人转让发票、发票监制章和发票防伪专用品，知道或者应当知道是私自印制、伪造、变造、非法取得或者废止的发票而受让、开具、存放、携带、邮寄、运输的处罚
- 040802 缴费单位延迟缴纳社会保险费的，对直接负责的主管人员和其他直接责任人员的处罚

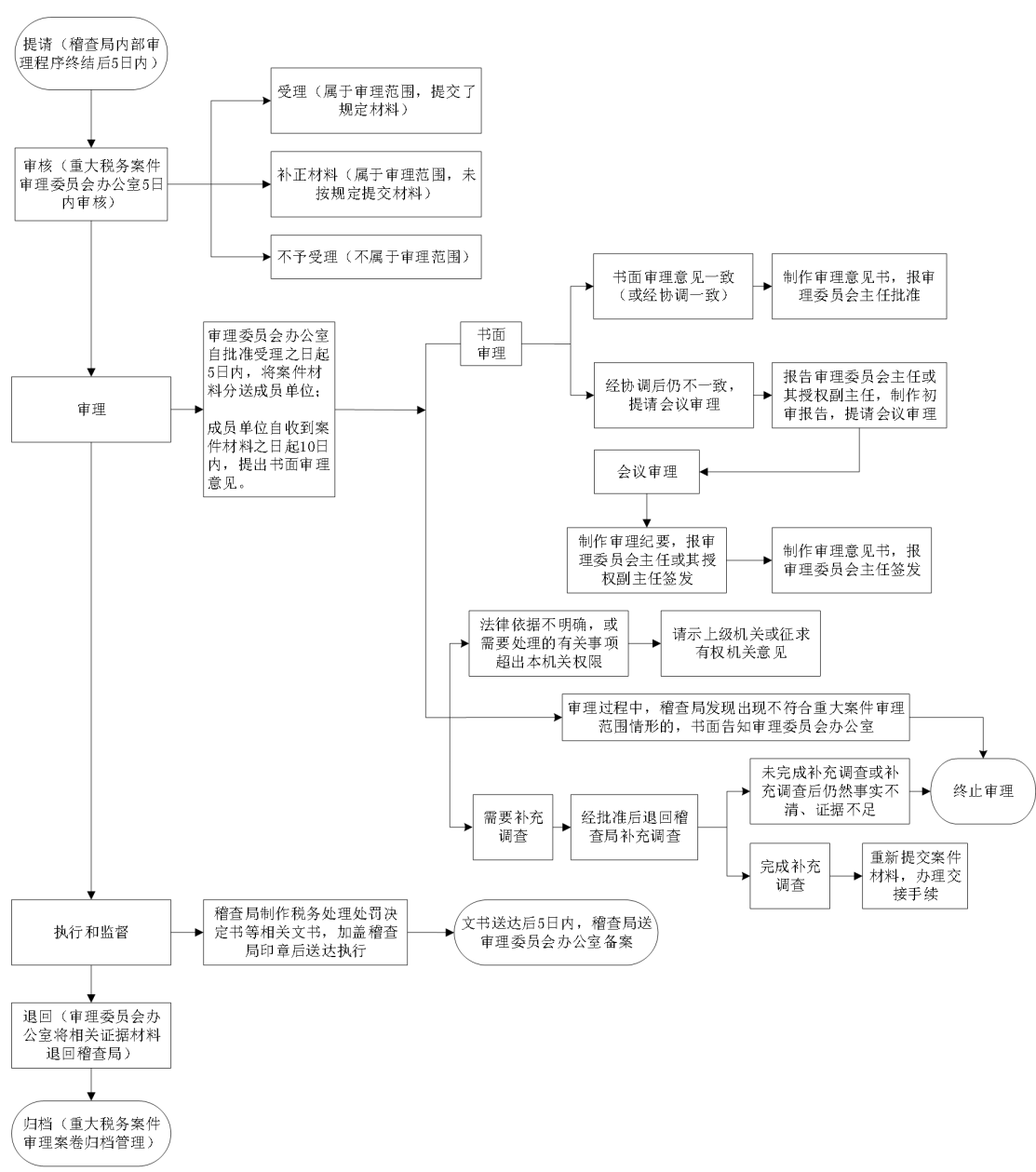
061000 非正常户认定和解除



081900 税收违法行为检举管理

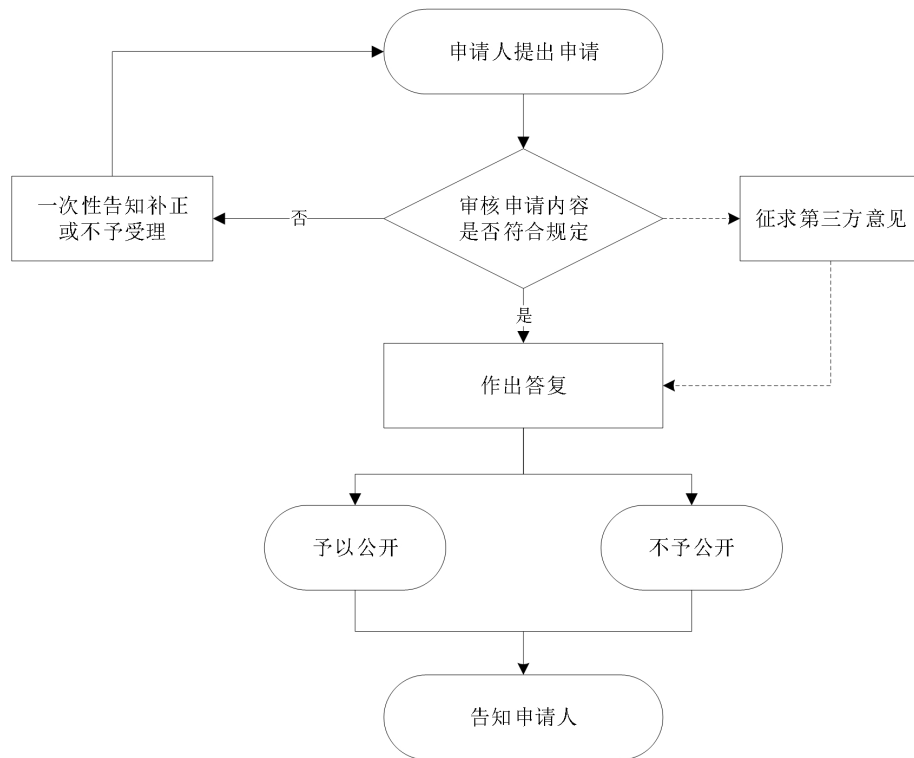


082000 重大税务案件审理

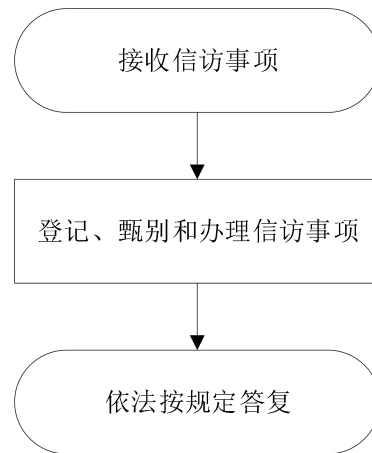


五、其他

082100 政府信息公开



082200 信访事项处理



082300 办理行政复议

