

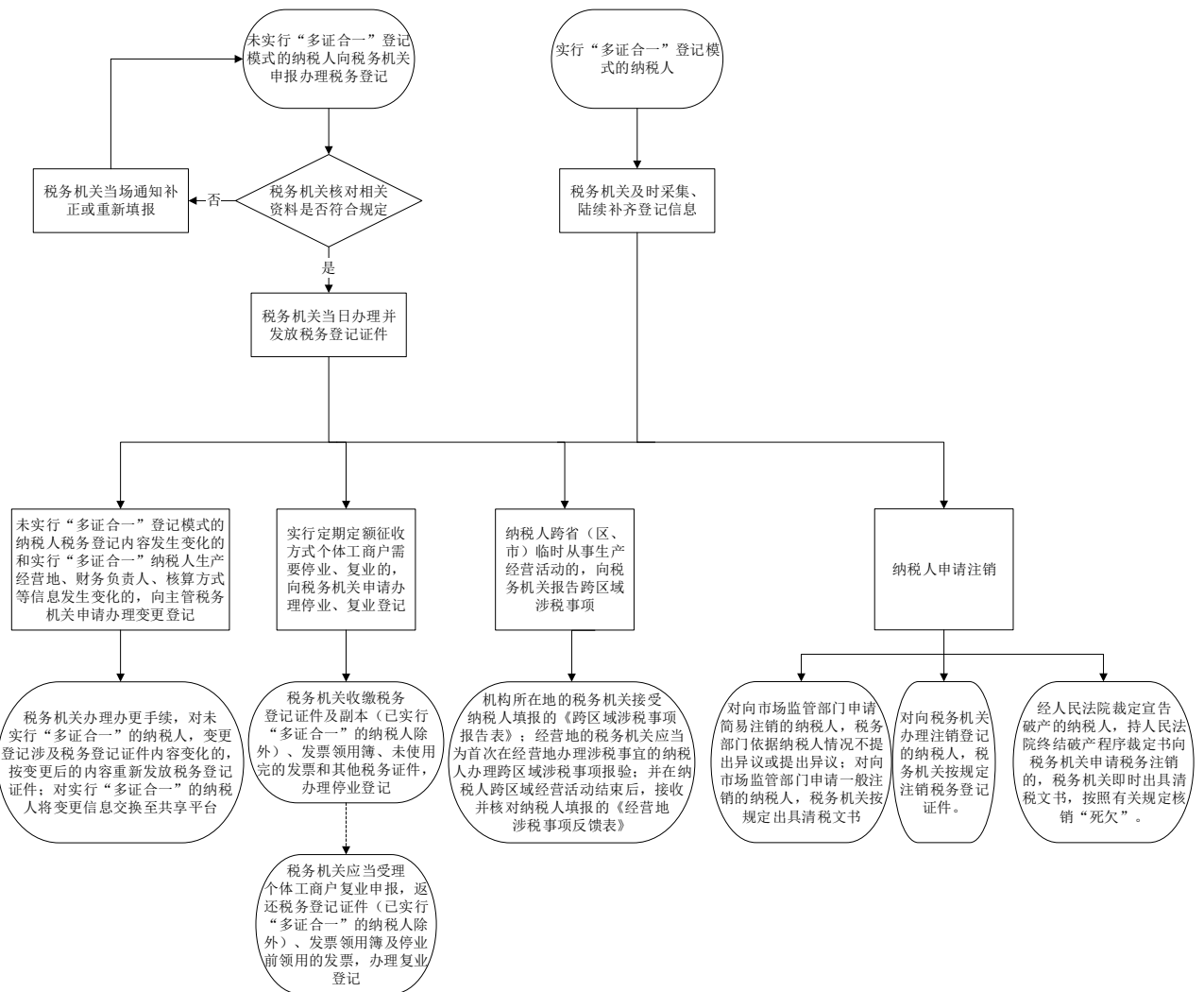
## 附件 2

# 税务行政职权运行流程图

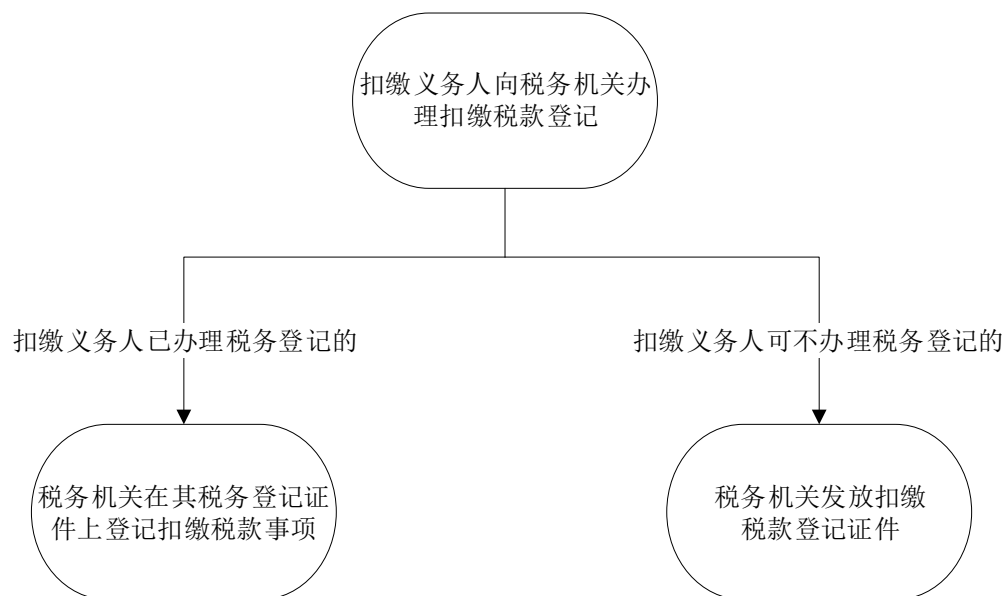
## 一、税务管理

### 080100 税务登记

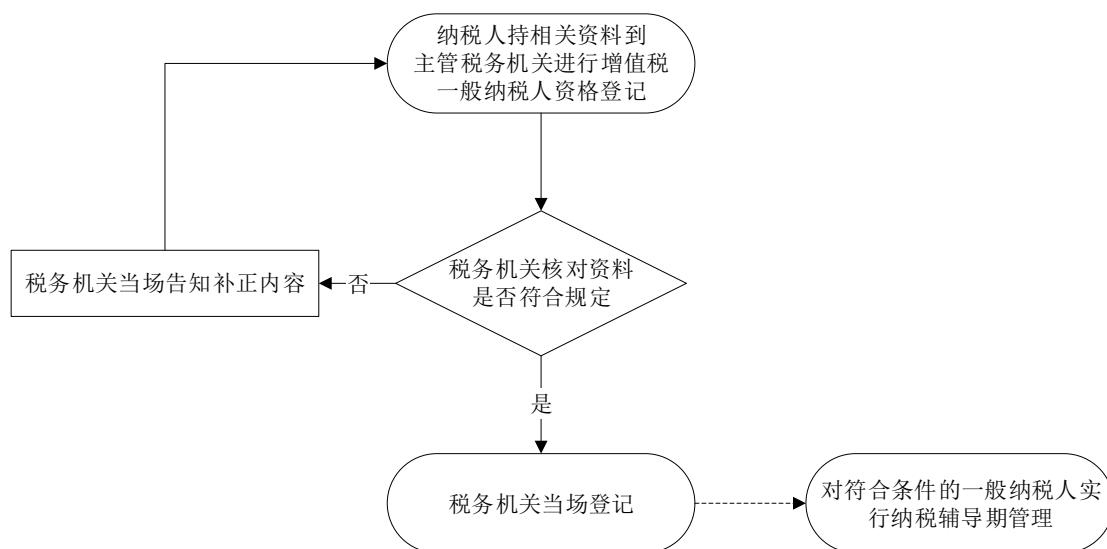
税务登记:



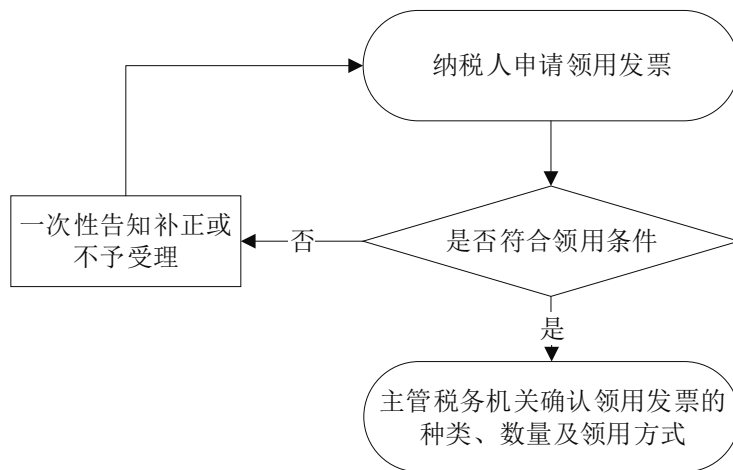
## 扣缴税款登记:



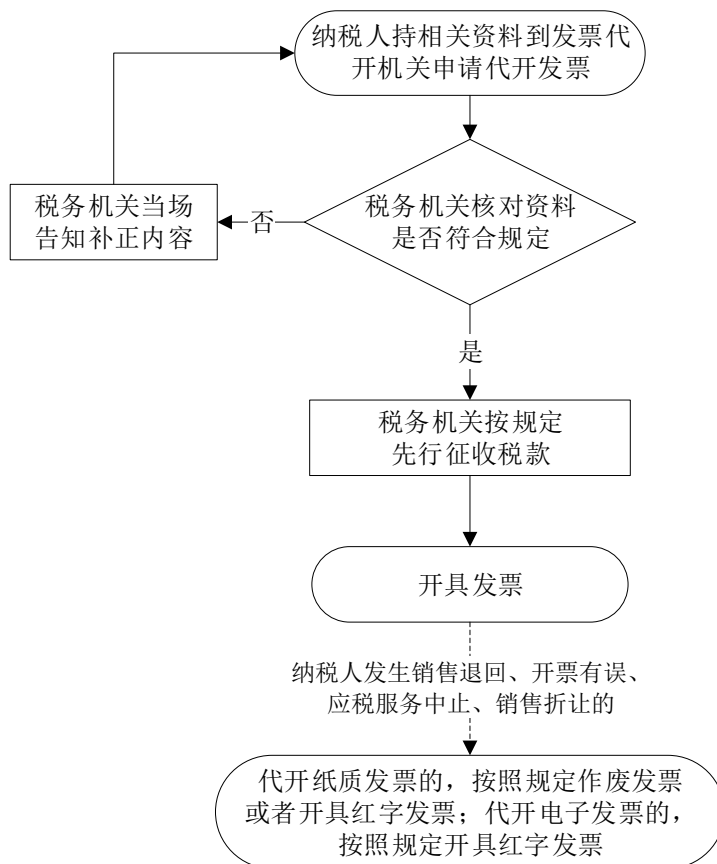
## 080200 增值税一般纳税人资格登记



## 060300 对发票领用的确认

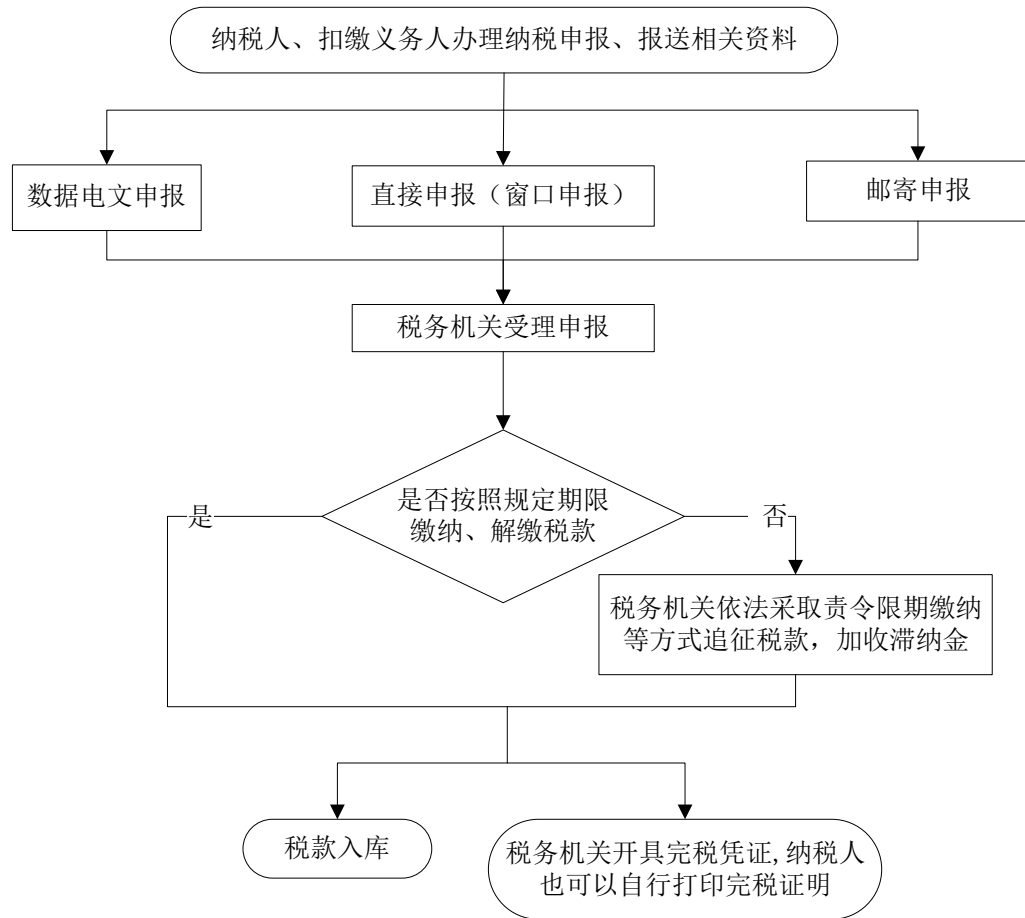


# 080300 代开发票

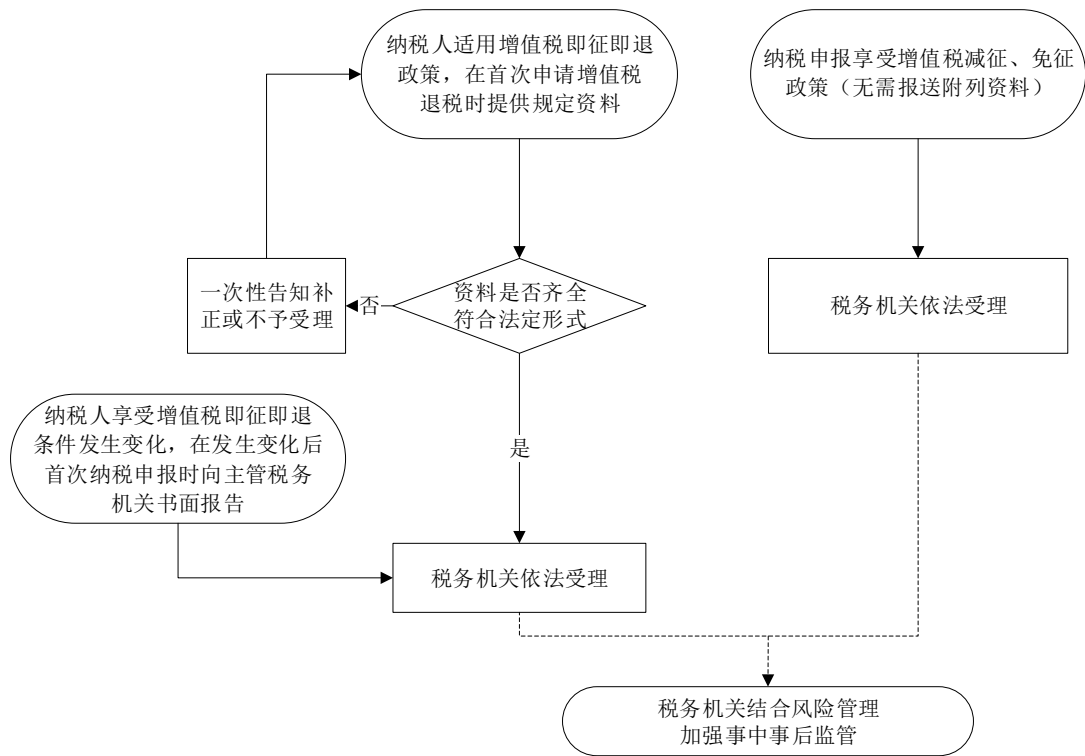


## 二、税费征收

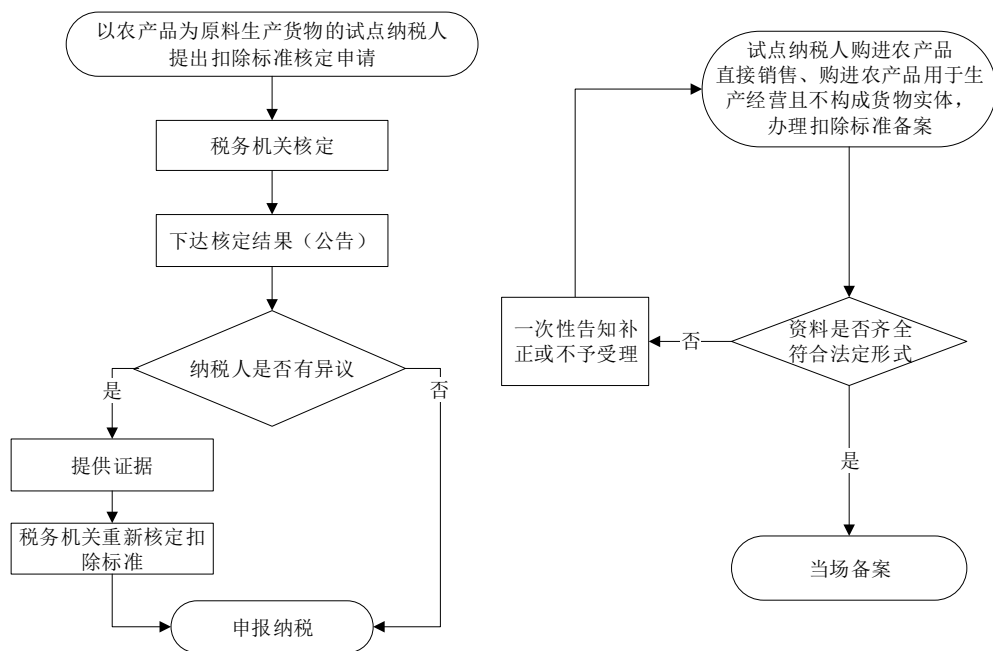
### 010101 增值税征收



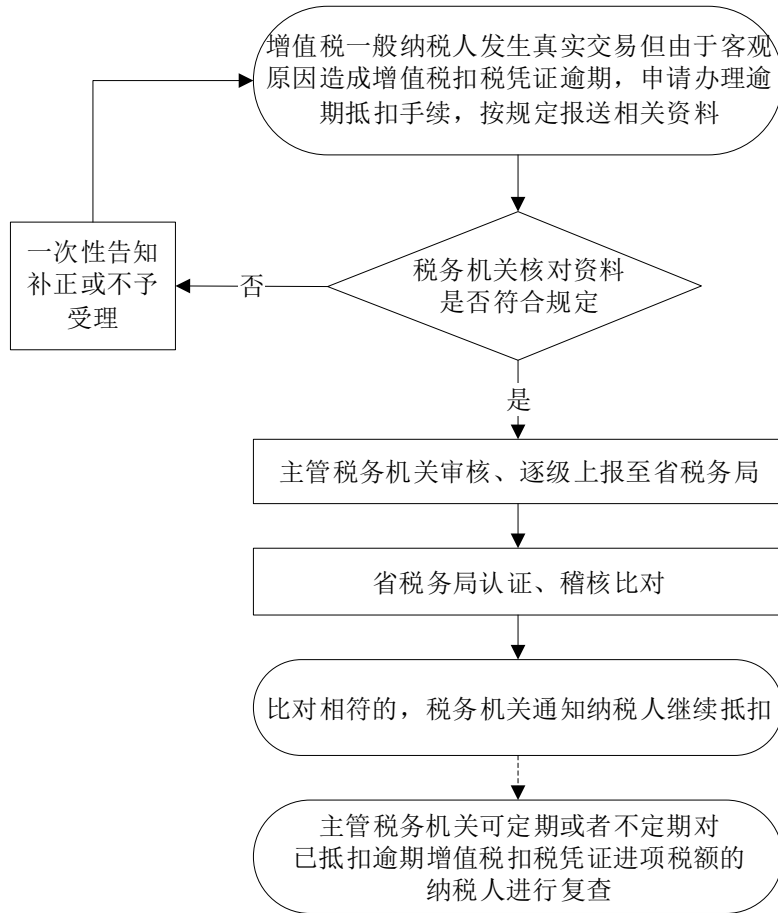
# 010102 增值税减免



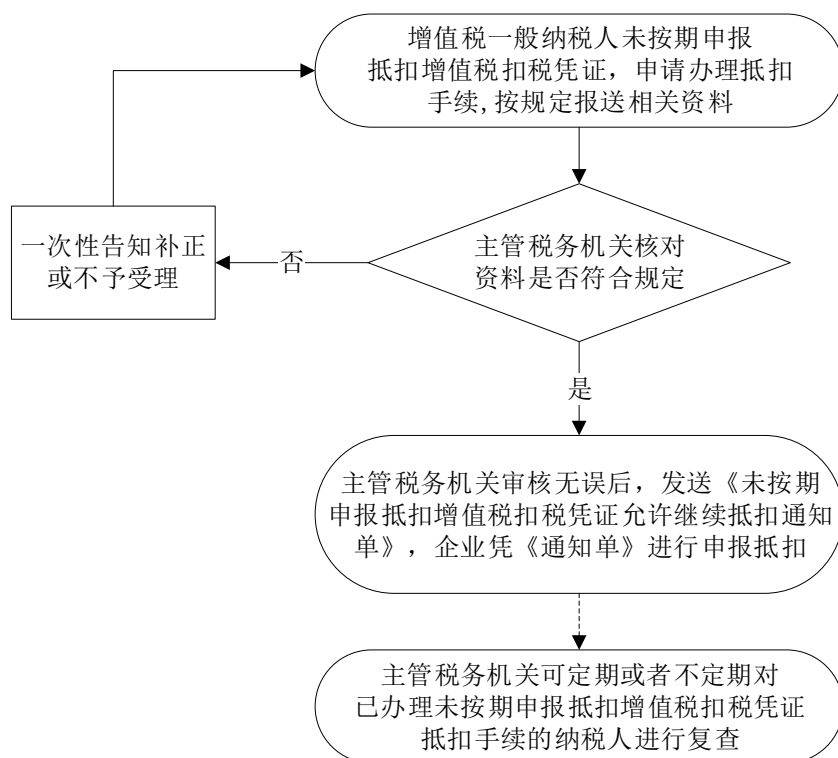
# 010104 农产品增值税进项税额核定扣除试点纳税人的扣除标准核定



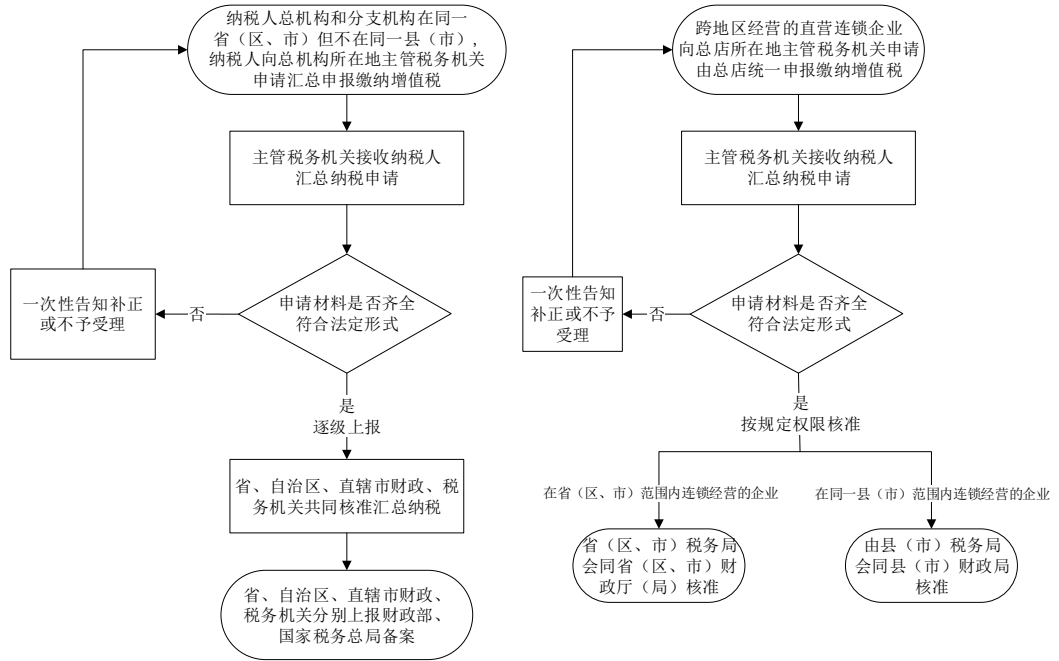
## 010105 对逾期增值税扣税凭证继续抵扣的核准



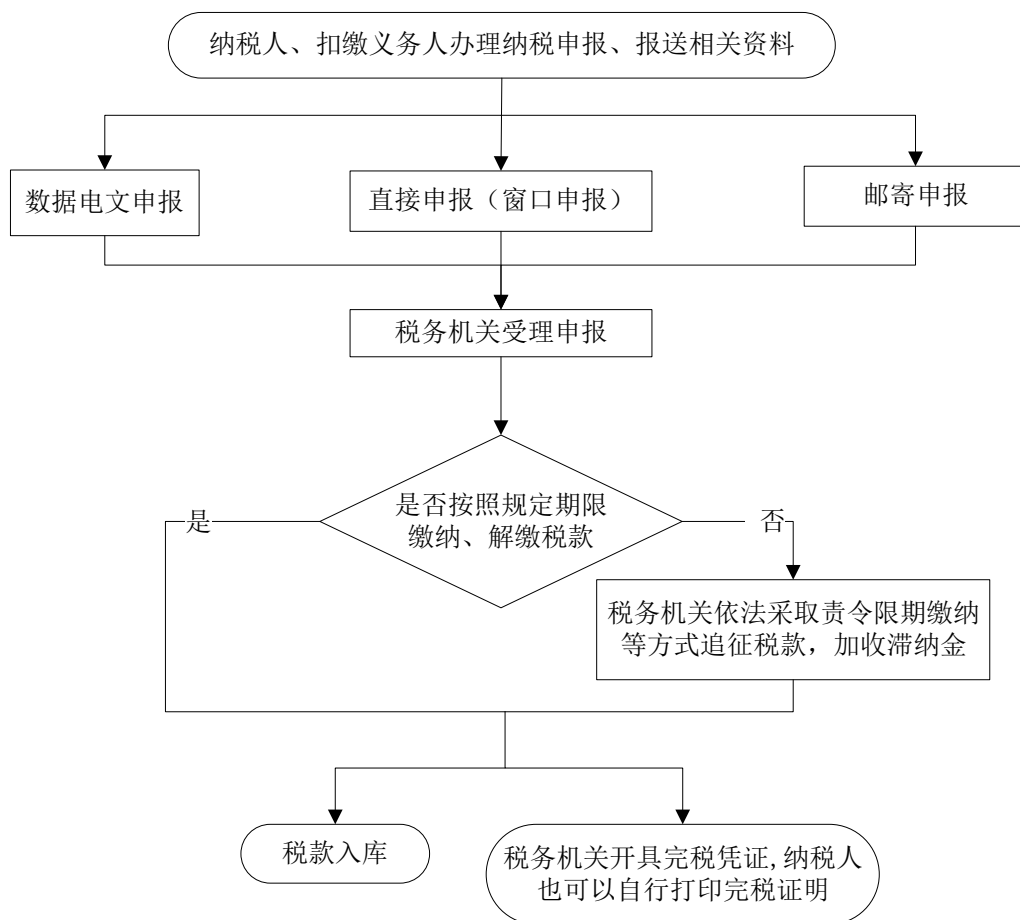
## 010106 对未按期申报抵扣增值税扣税凭证申请继续抵扣的核准



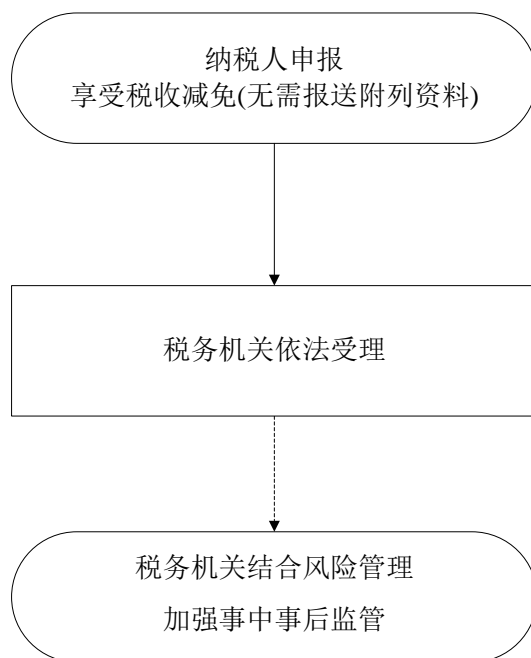
# 010107 对汇总缴纳增值税的核准



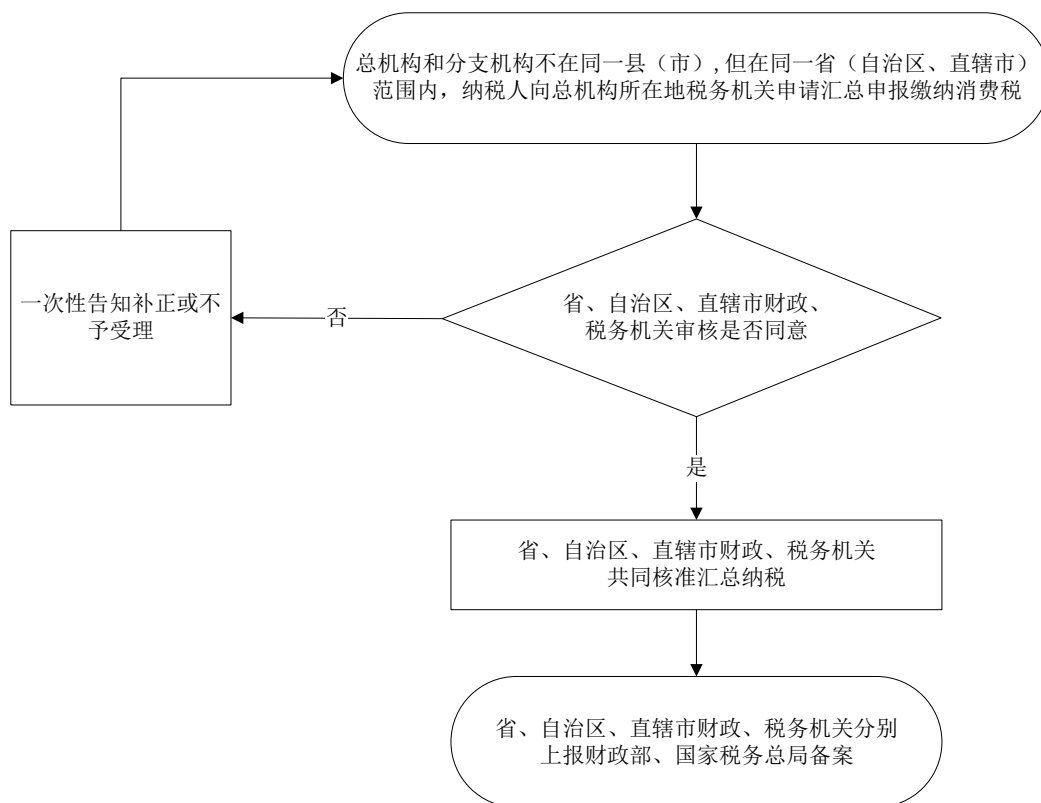
## 010201 消费税征收



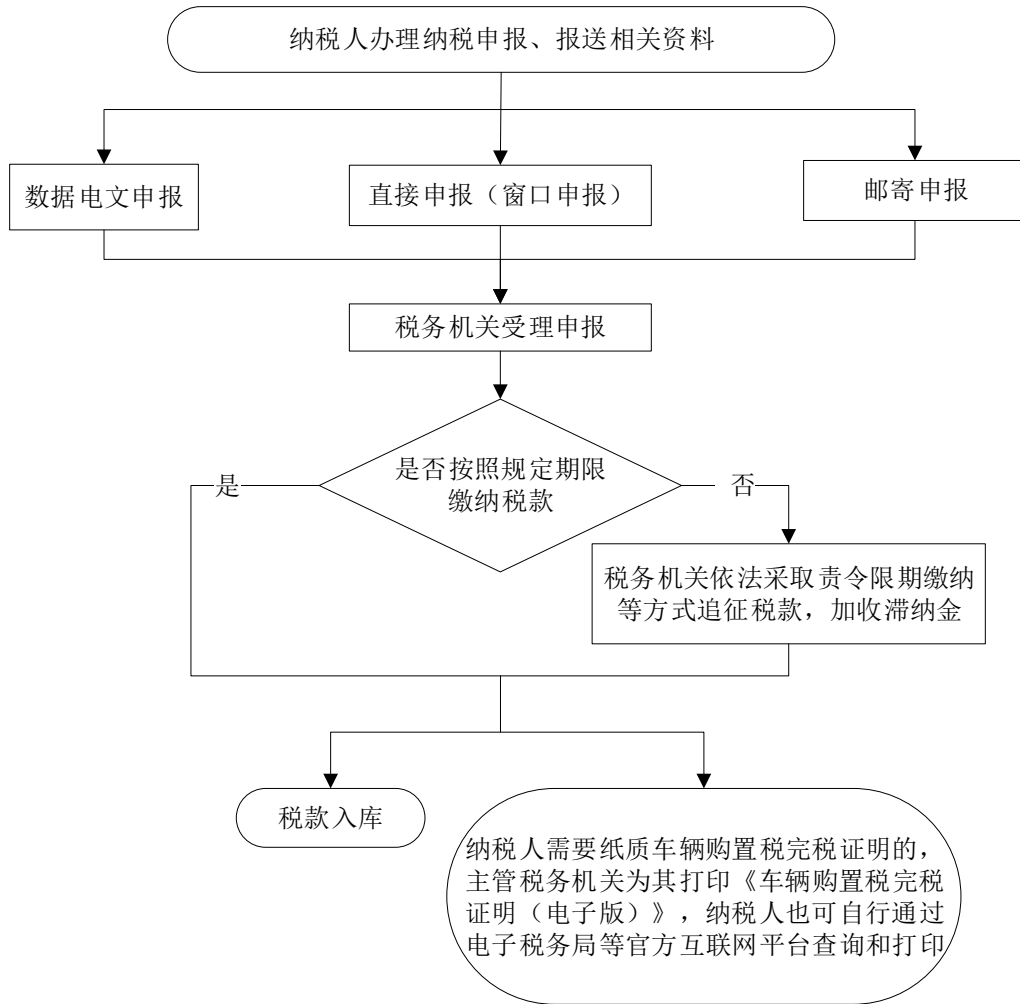
## 010202 消费税减免



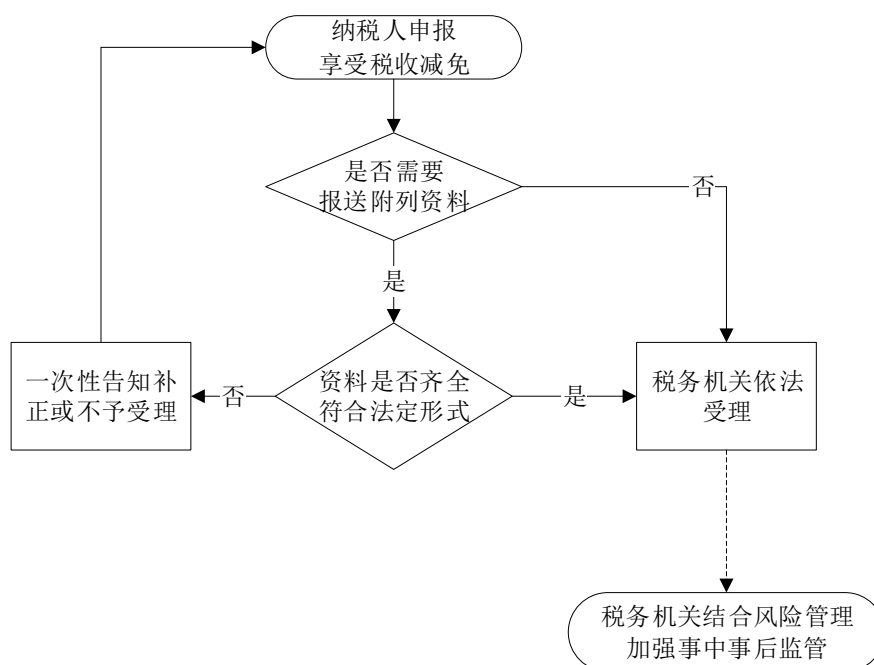
## 010204 对汇总缴纳消费税的核准



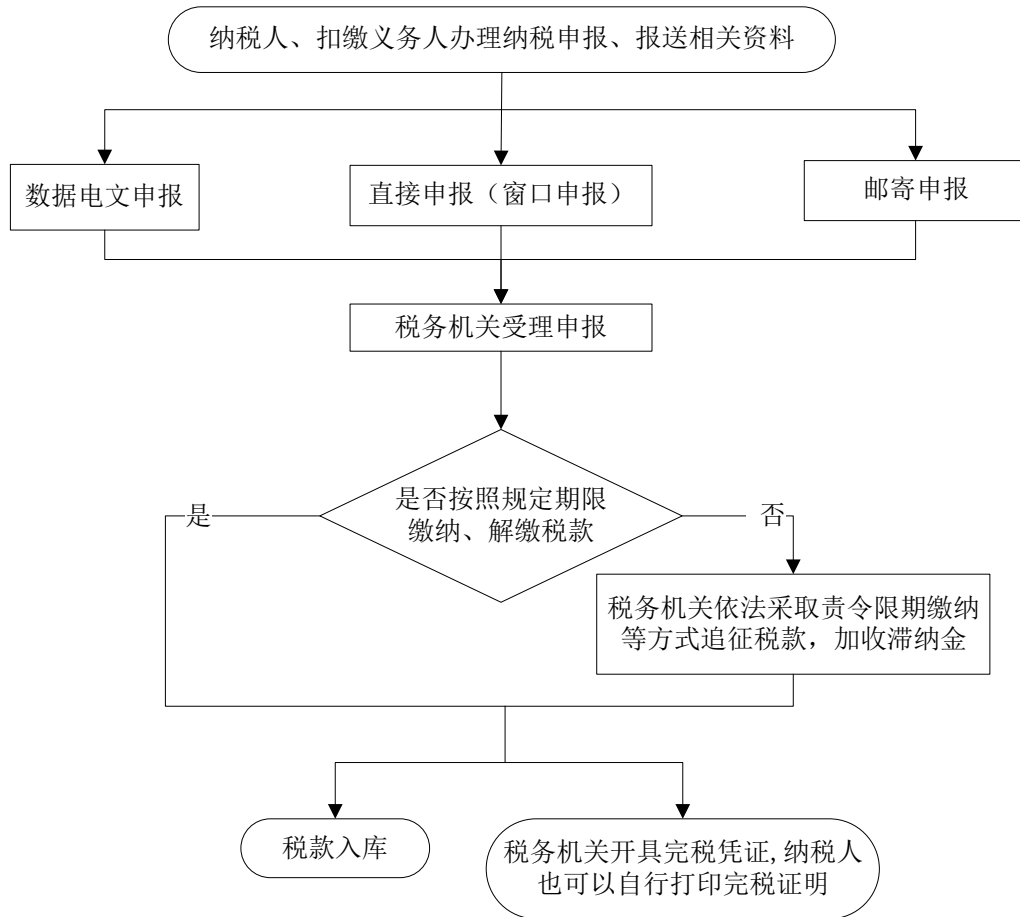
# 010301 车辆购置税征收



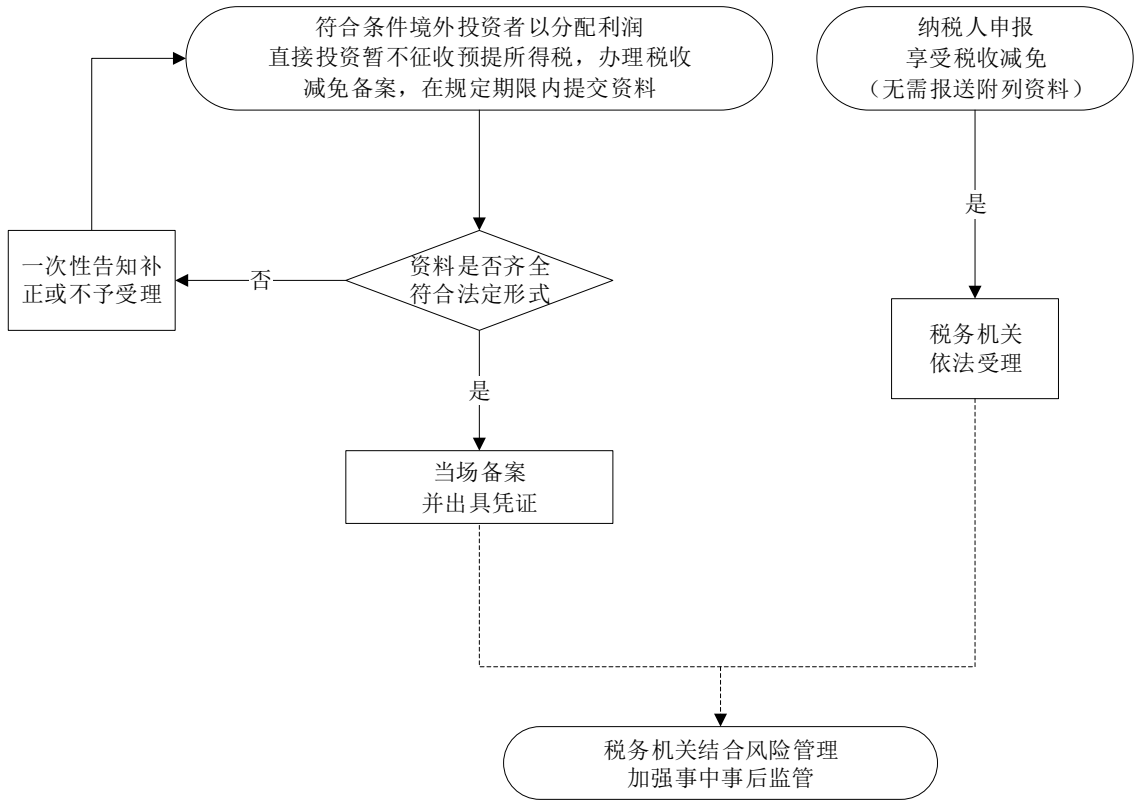
## 010302 车辆购置税减免



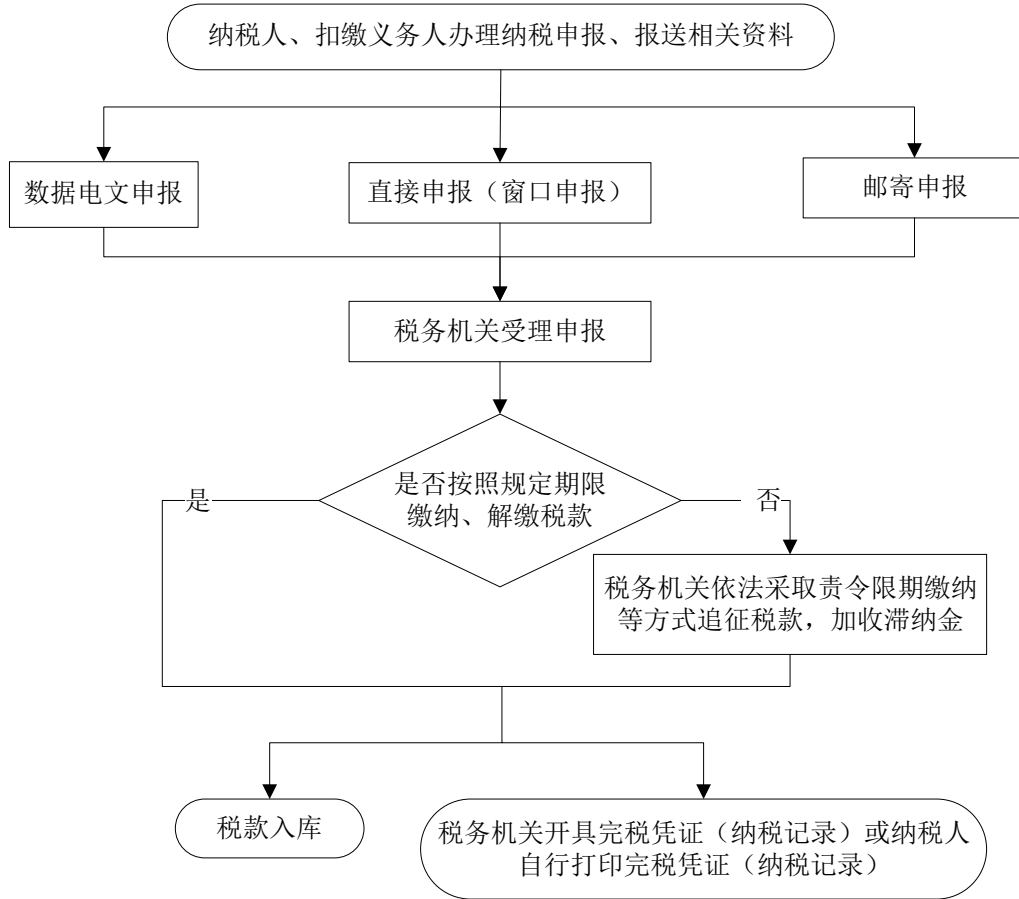
# 010401 企业所得税征收



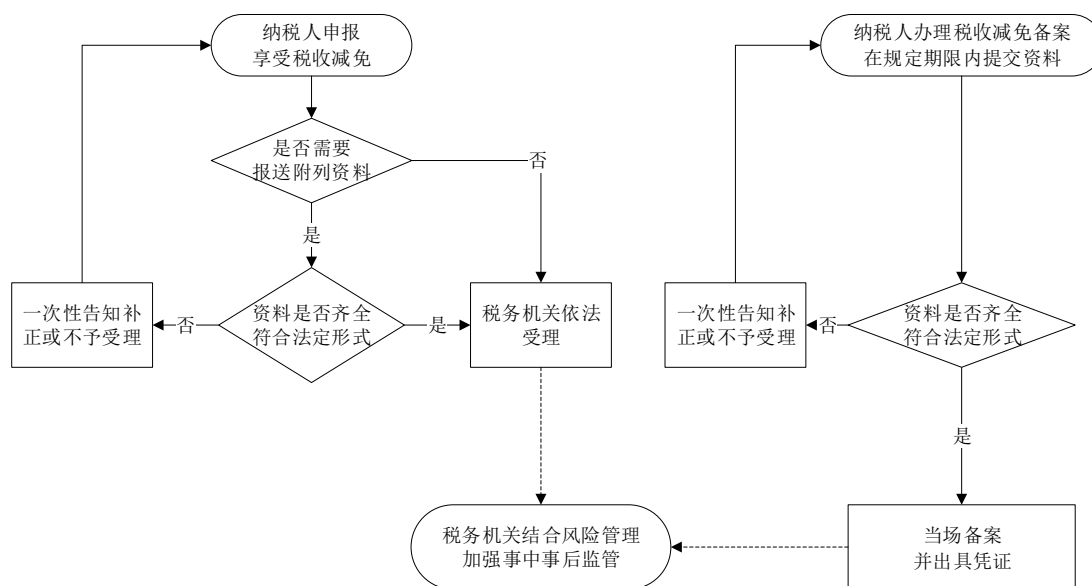
## 010402 企业所得税减免



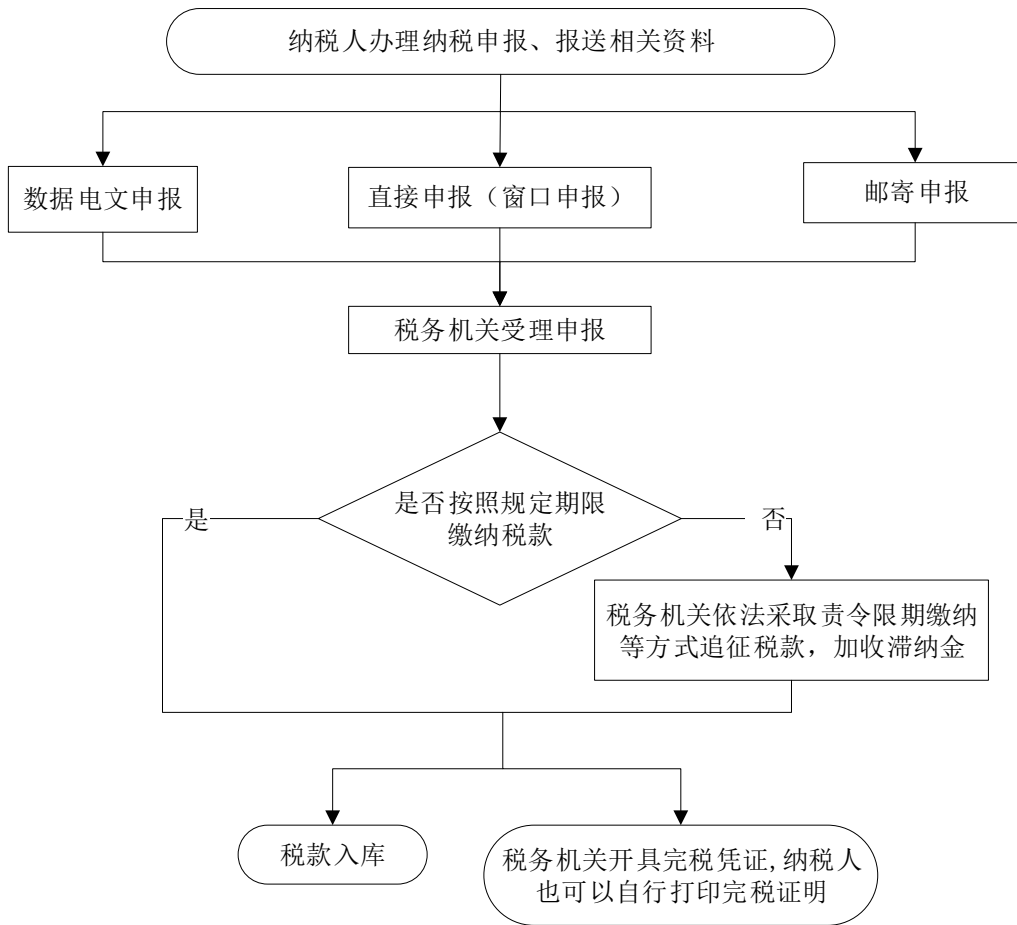
# 010501 个人所得税征收



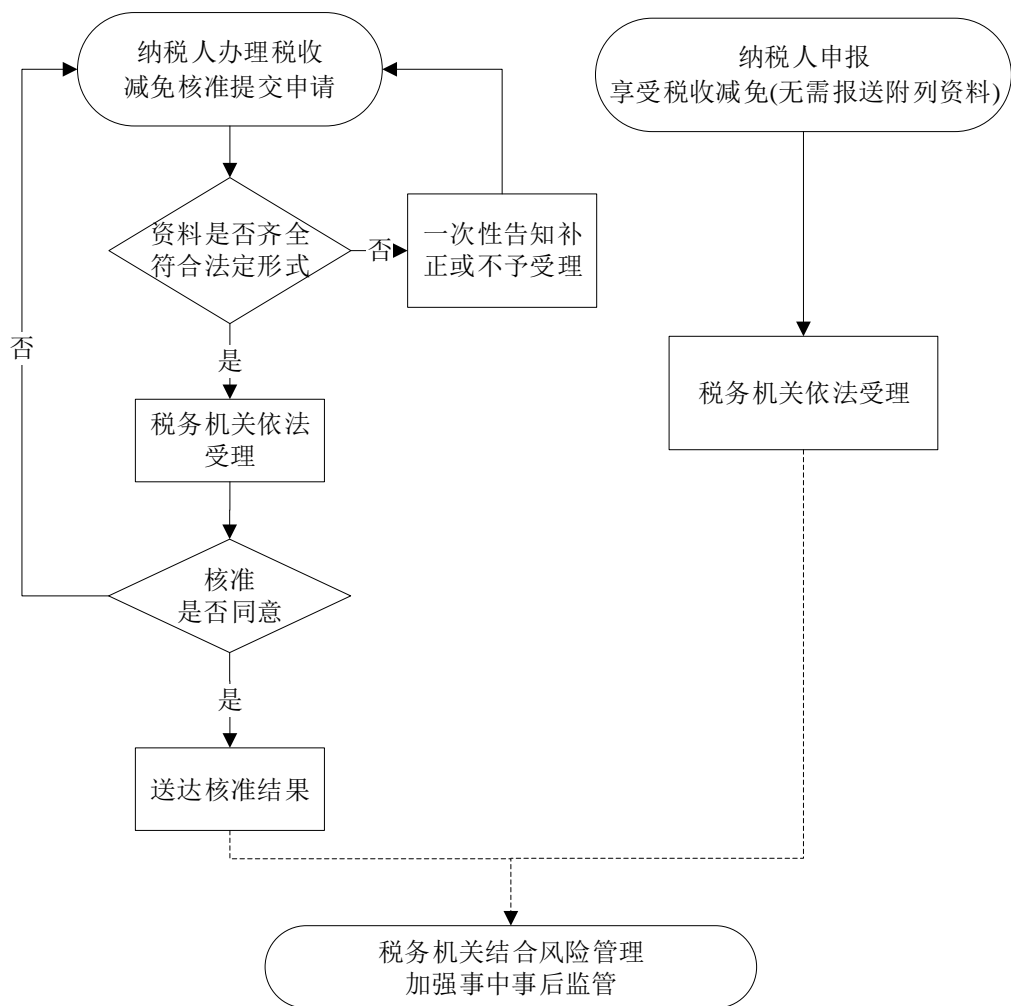
## 010502 个人所得税减免



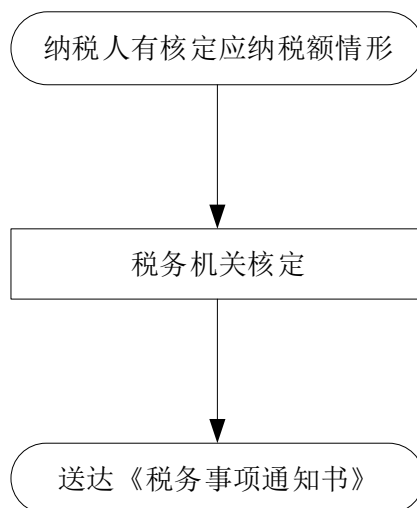
# 010601 土地增值税征收



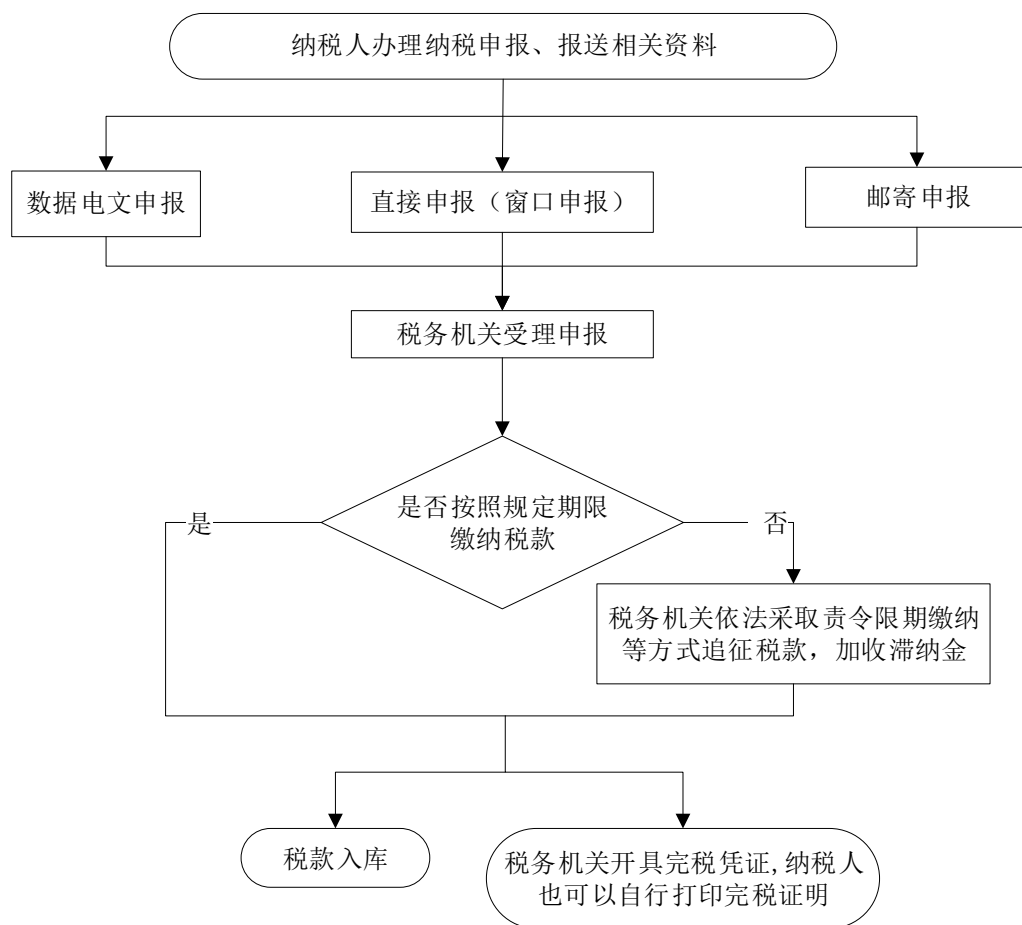
# 010602 土地增值税减免



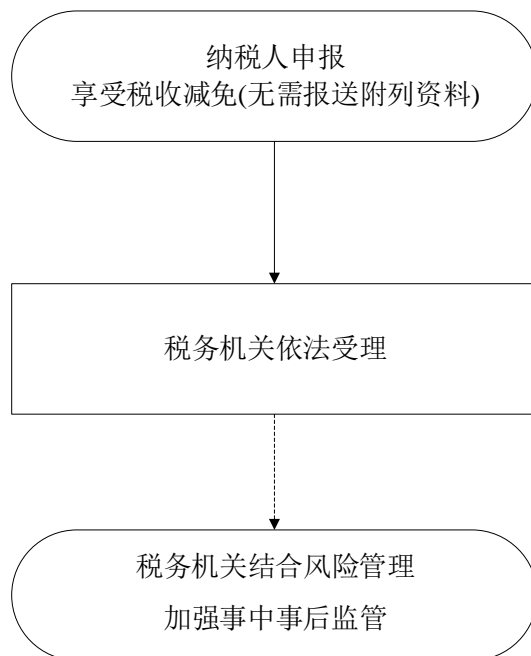
## 010603 土地增值税清算核定



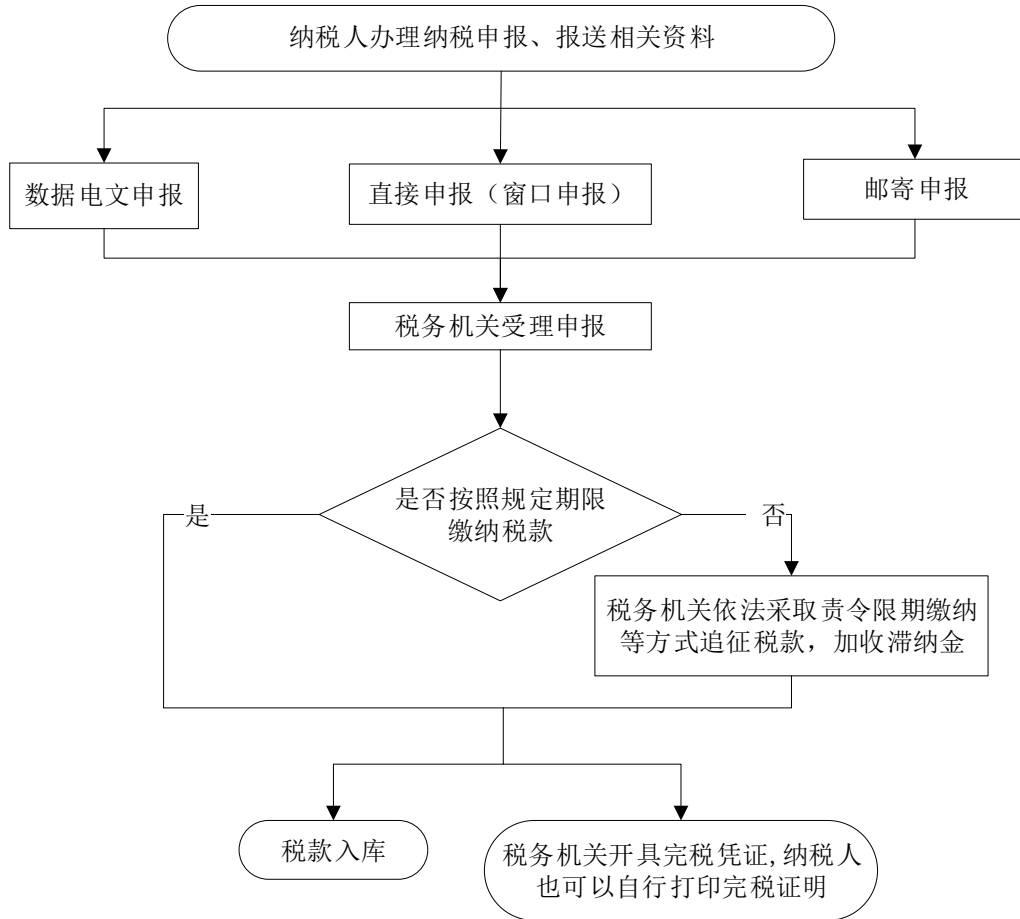
## 010701 房产税征收



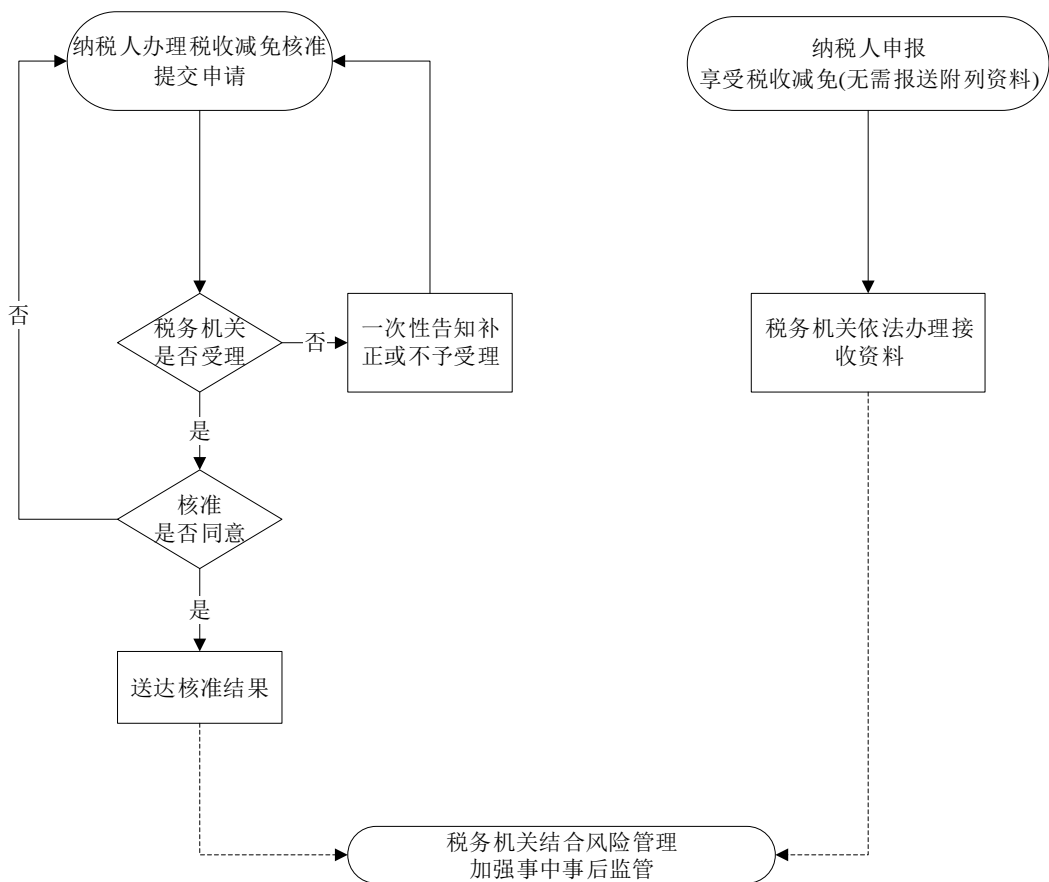
## 010702 房产税减免



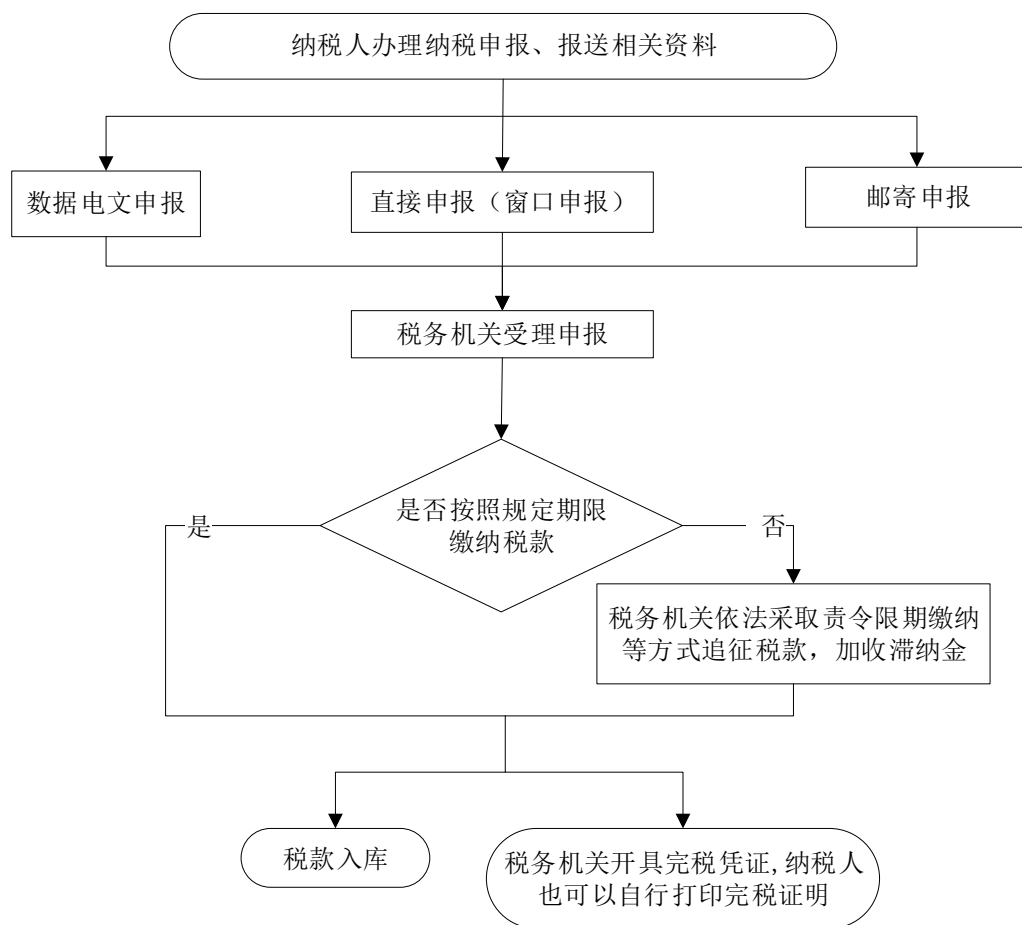
## 010801 城镇土地使用税征收



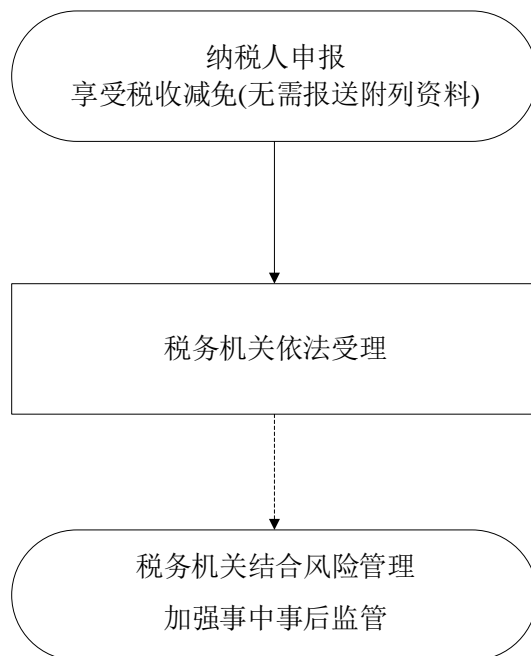
# 010802 城镇土地使用税减免



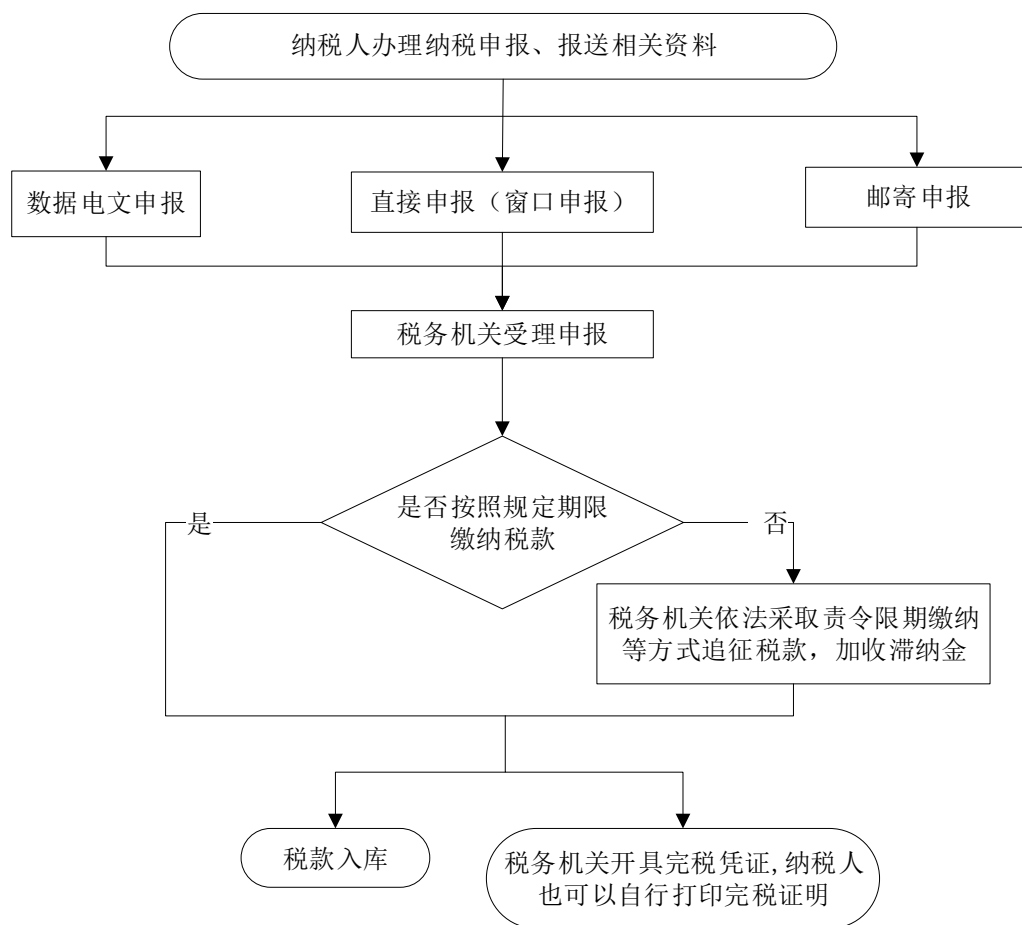
## 010901 耕地占用税征收



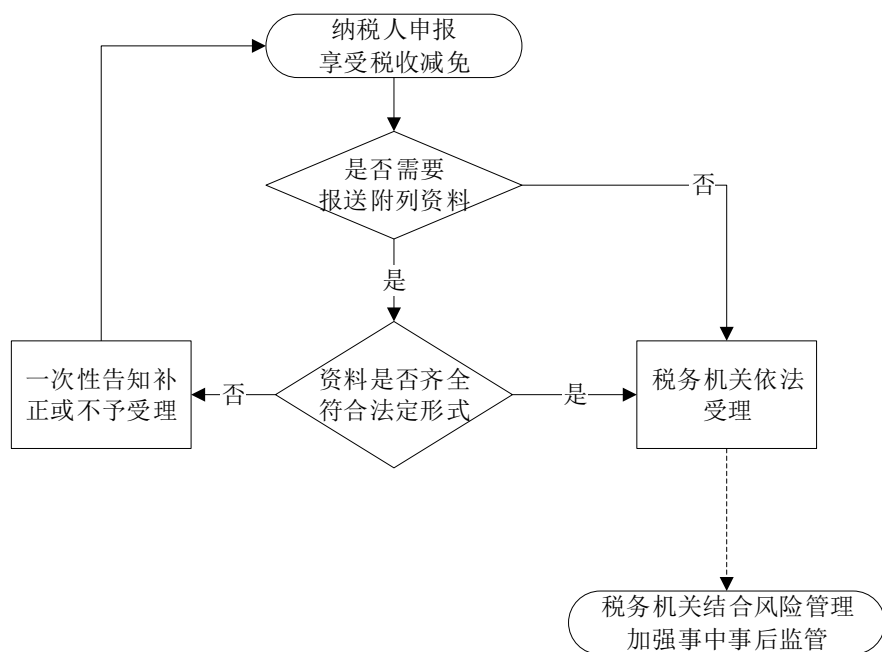
## 010902 耕地占用税减免



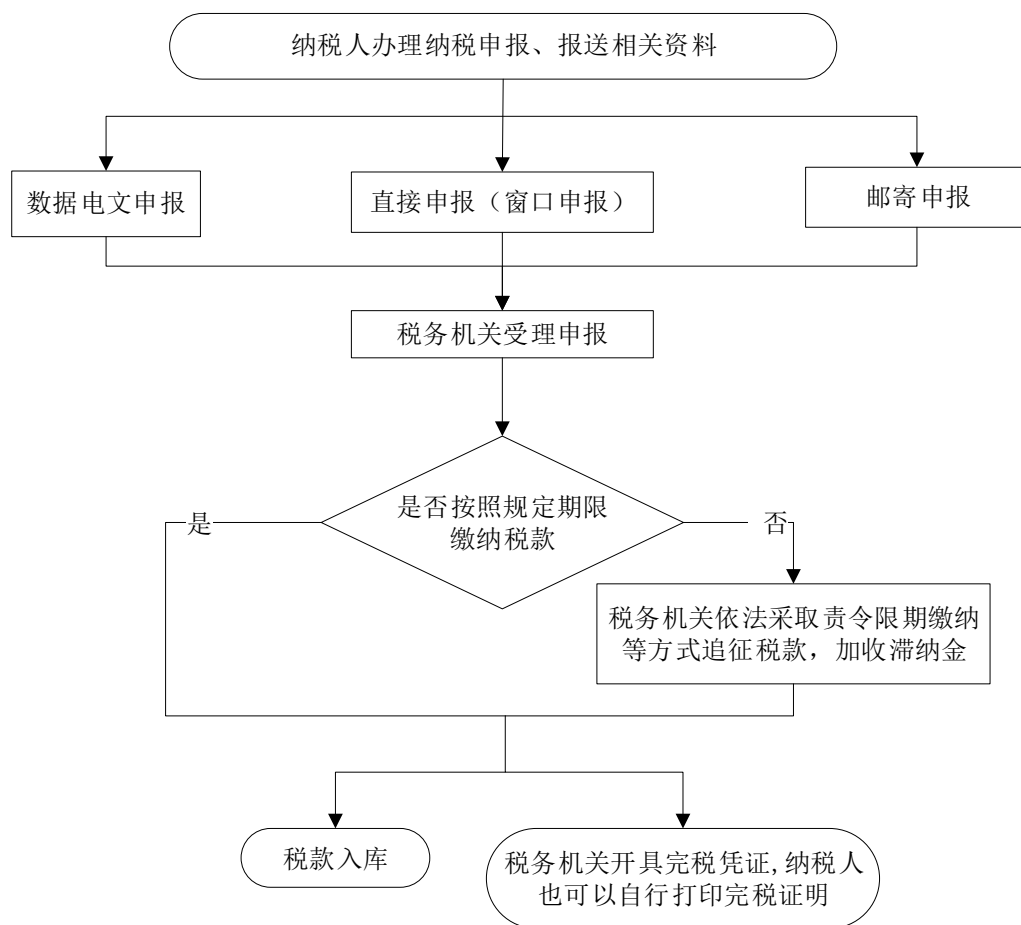
# 011001 契税征收



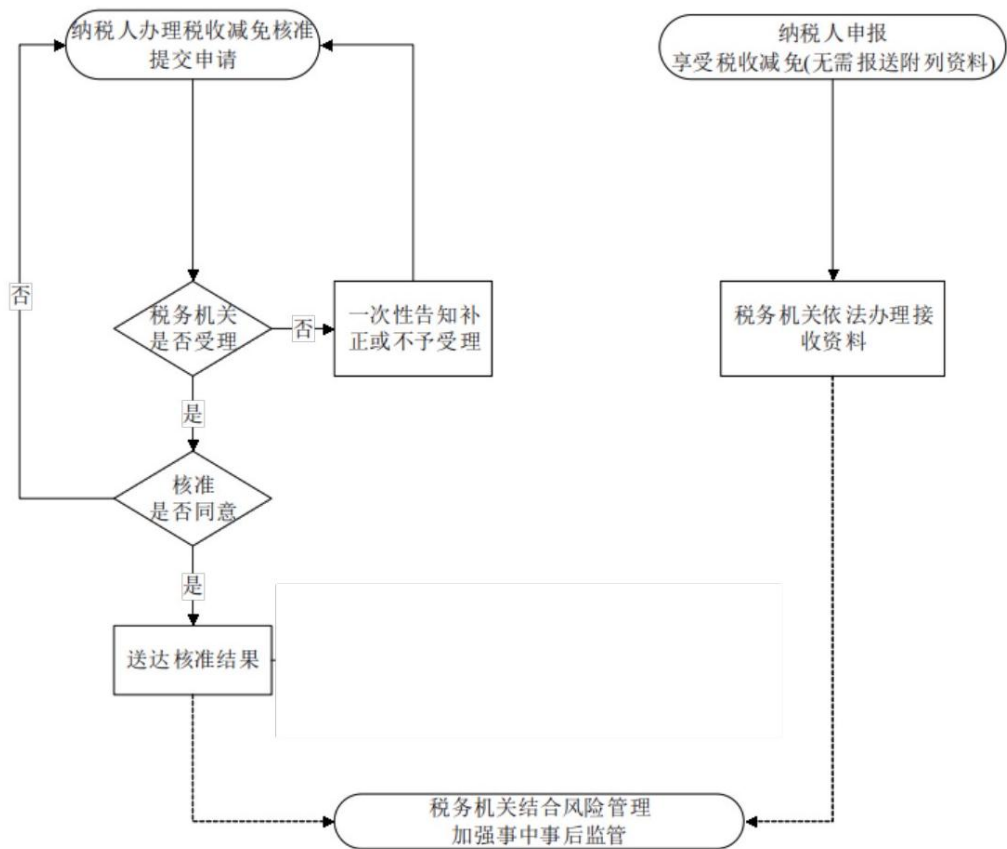
## 011002 契税减免



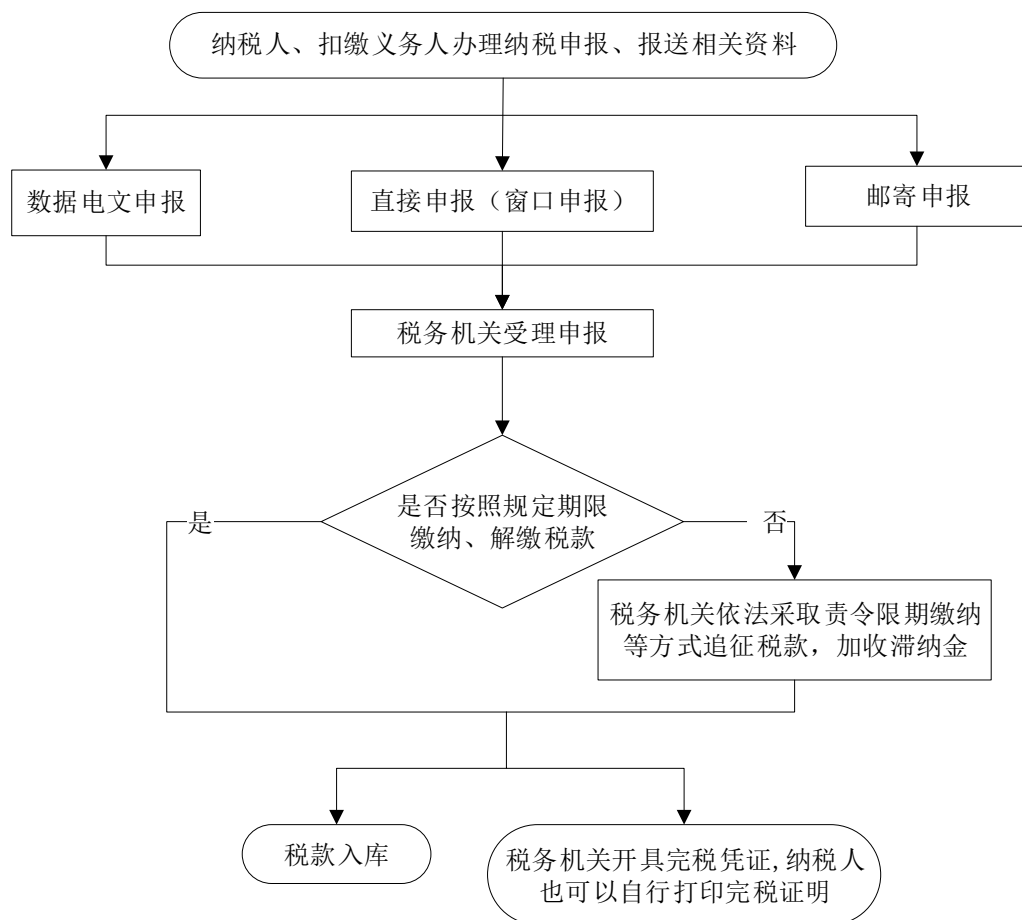
## 011101 资源税征收



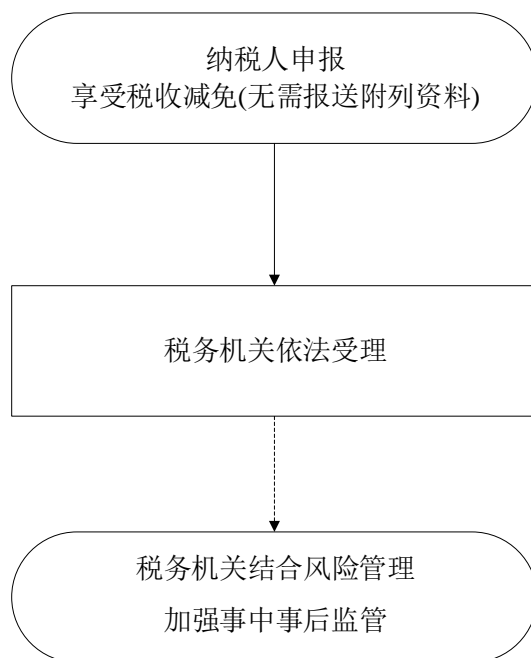
# 011102 资源税减免



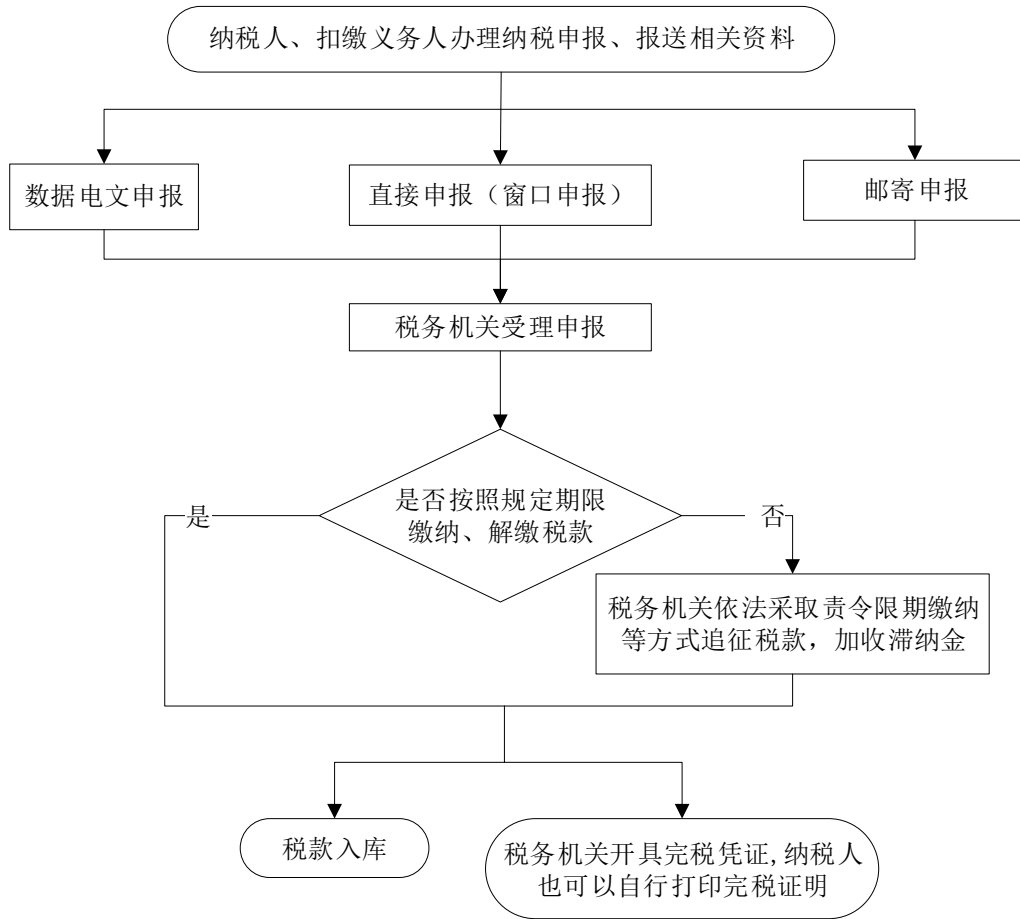
## 011201 车船税征收



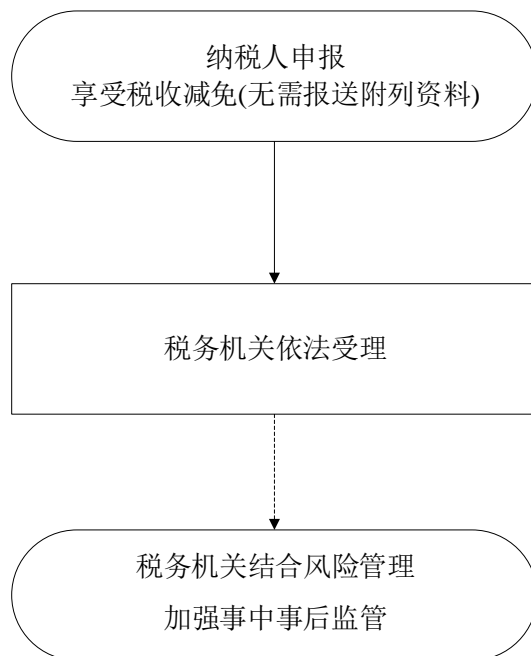
## 011202 车船税减免



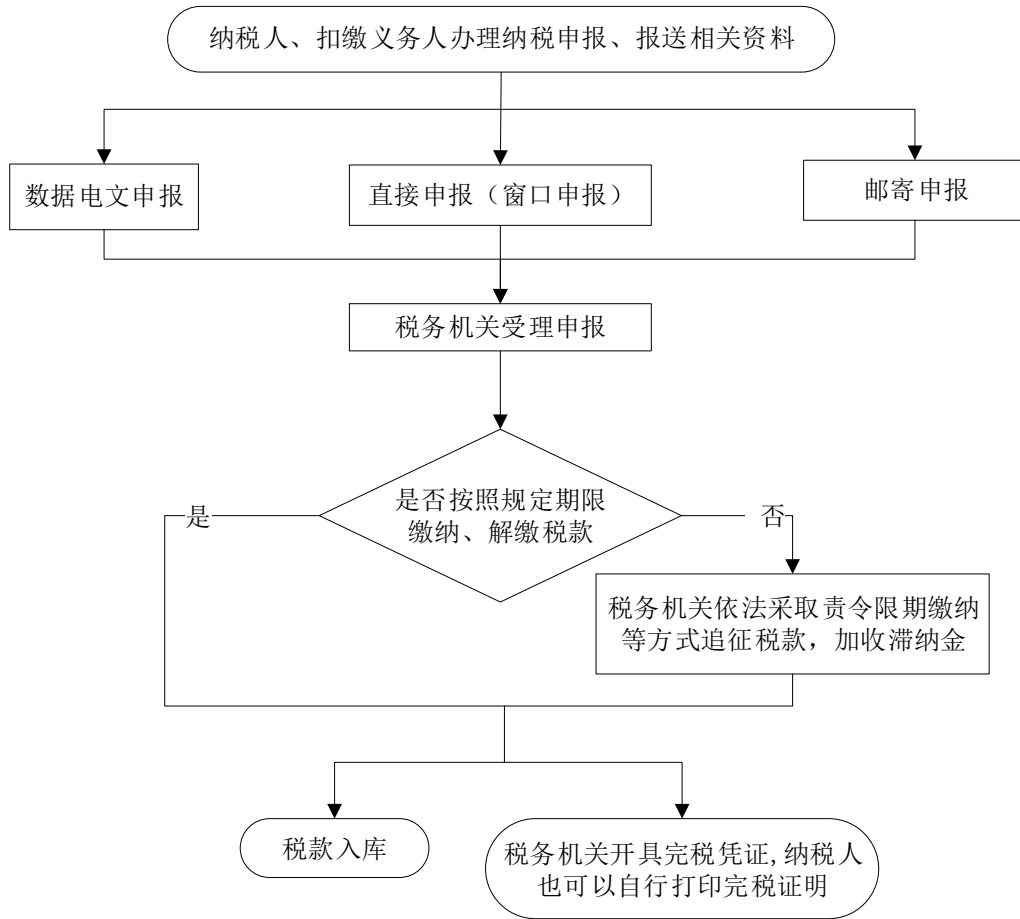
# 011301 印花税征收



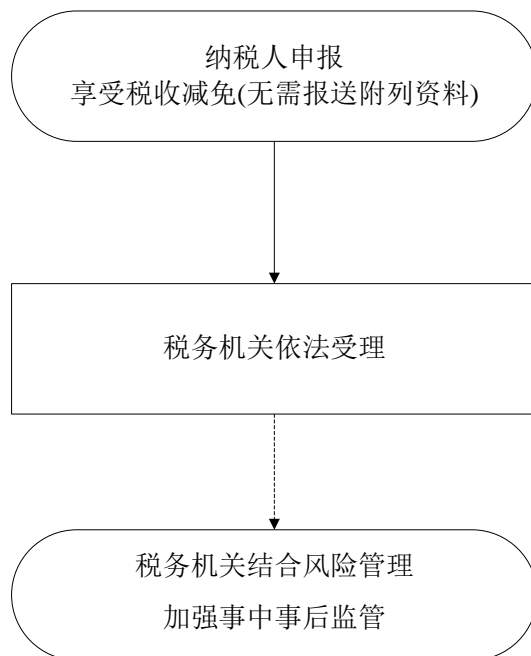
## 011302 印花税减免



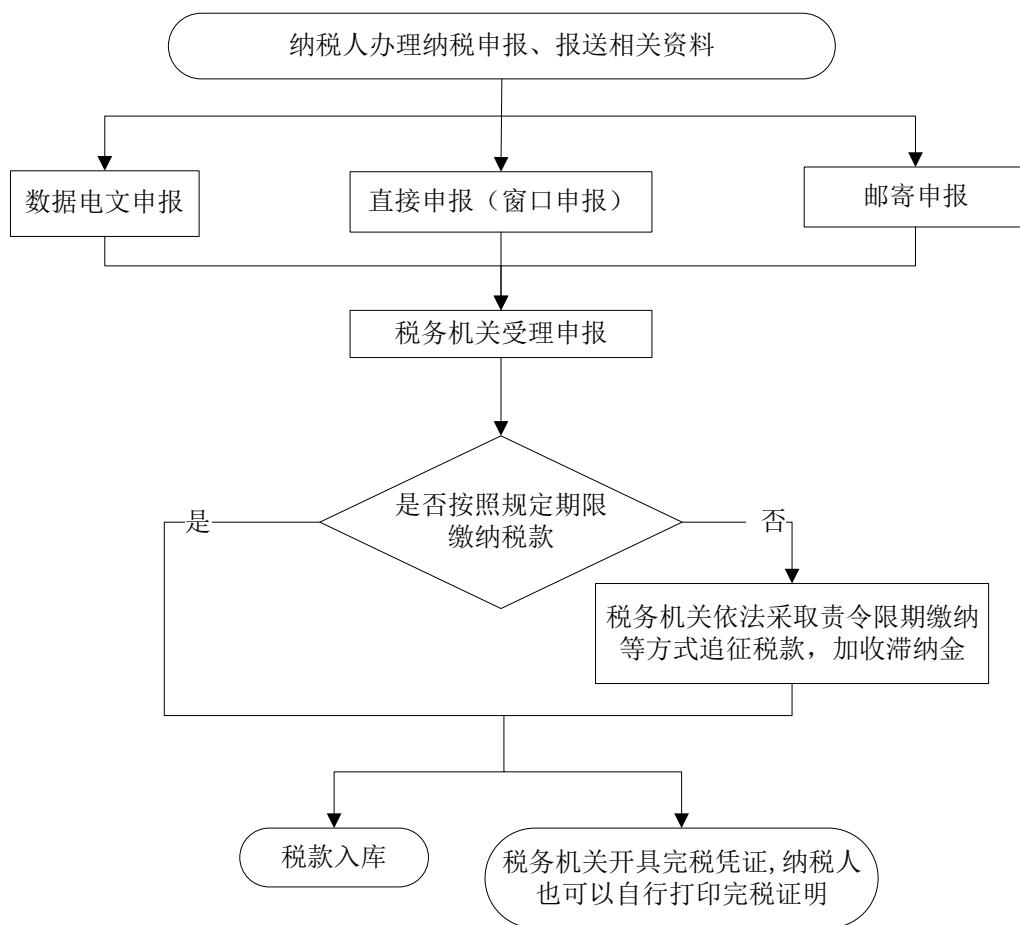
# 011401 城市维护建设税征收



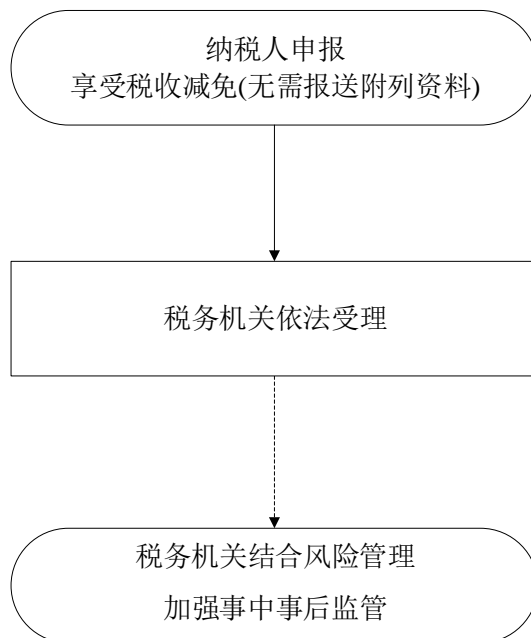
## 011402 城市维护建设税减免



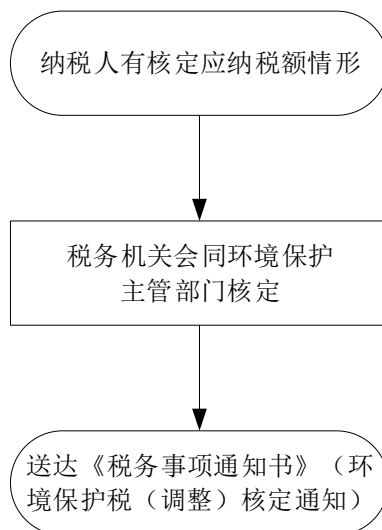
## 011601 环境保护税征收



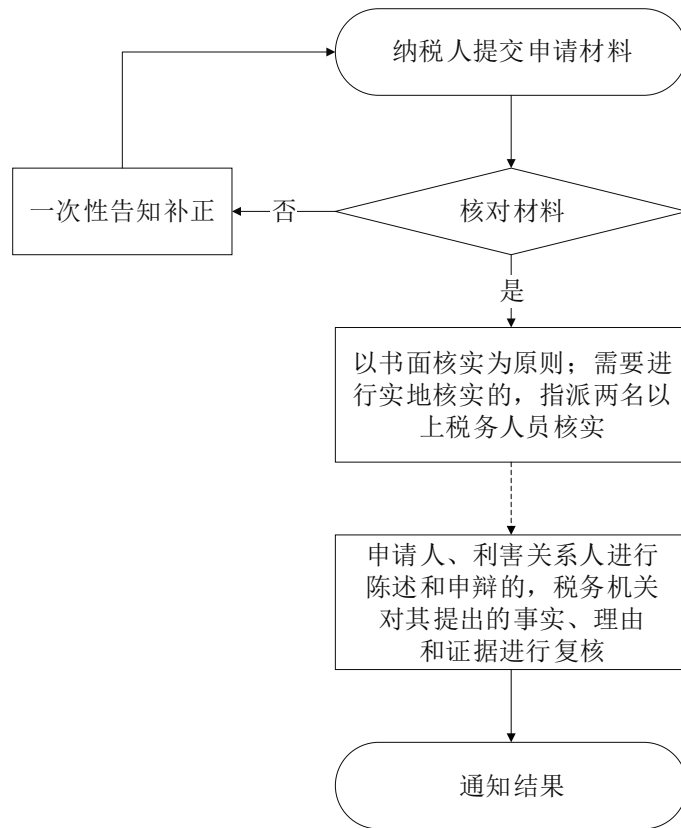
## 011602 环境保护税减免



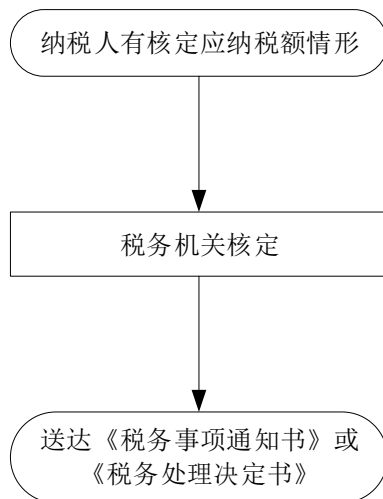
## 011603 环境保护税核定



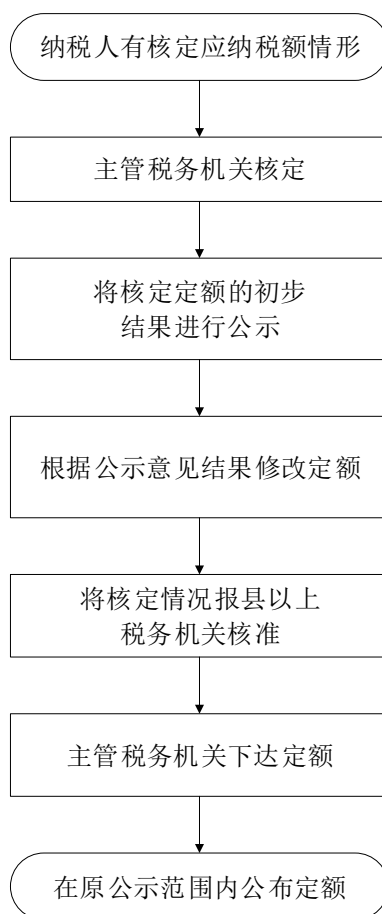
## 012000 对纳税人延期申报的核准



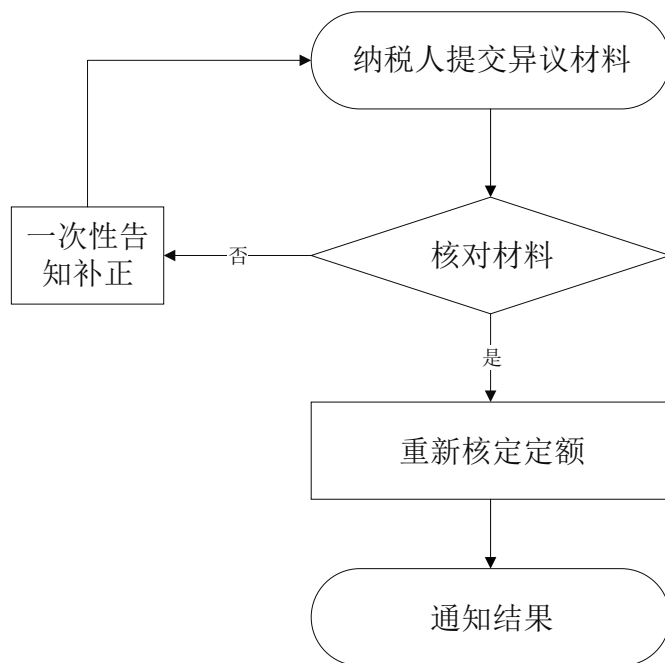
## 012200 核定应纳税额



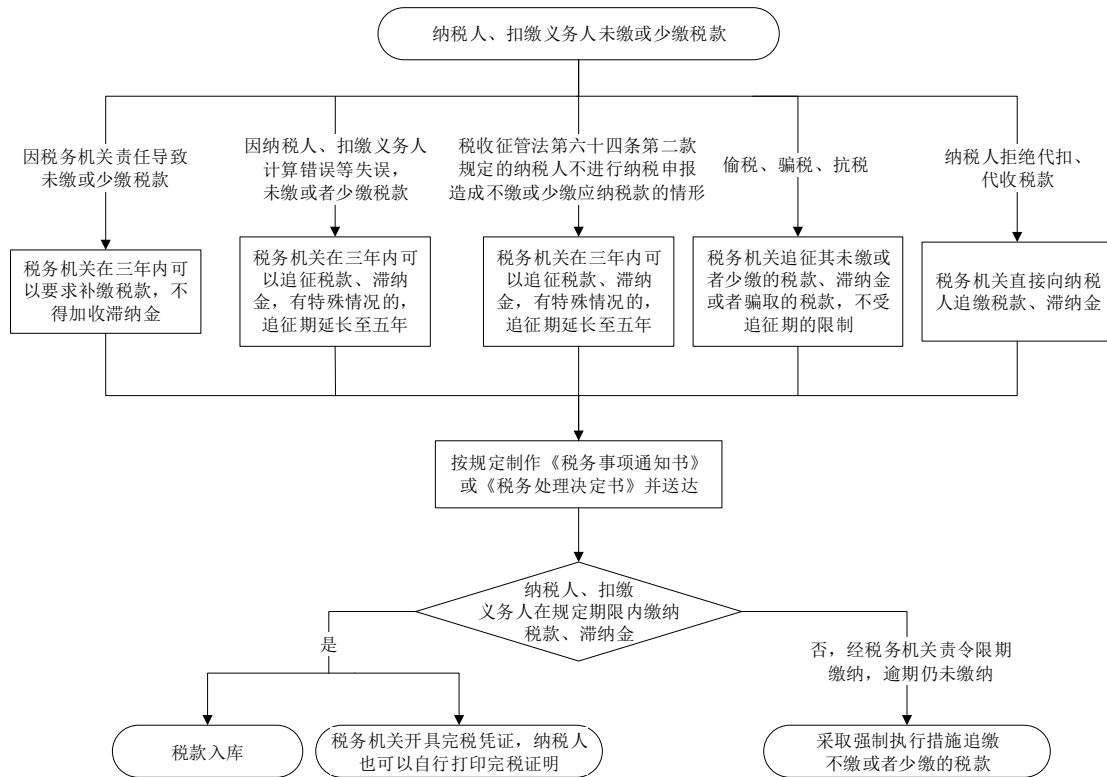
## 012301 个体工商户税收定期定额核定



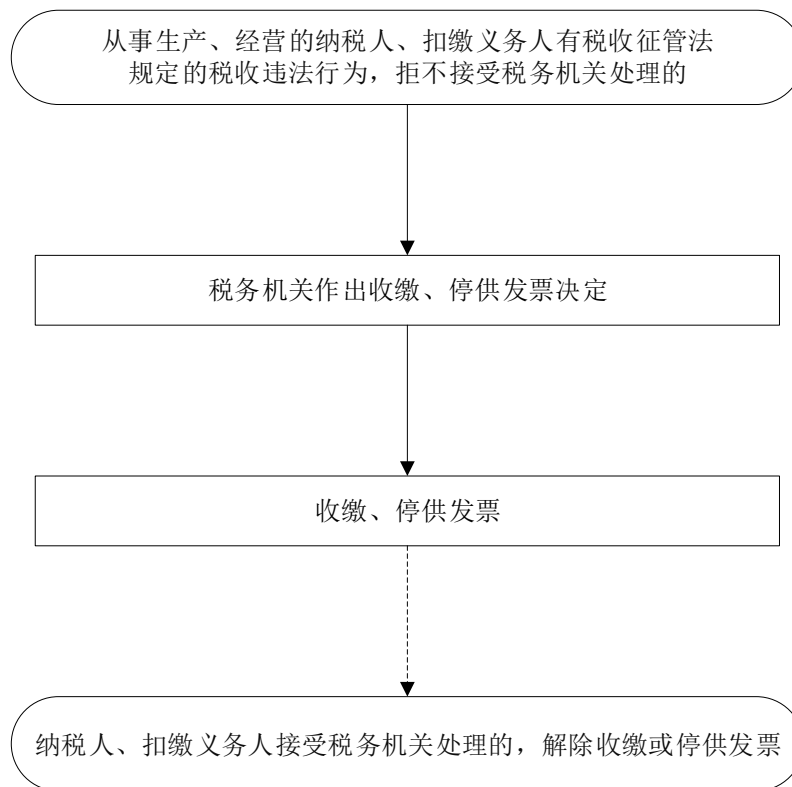
## 012302 对纳税人变更纳税定额的核准



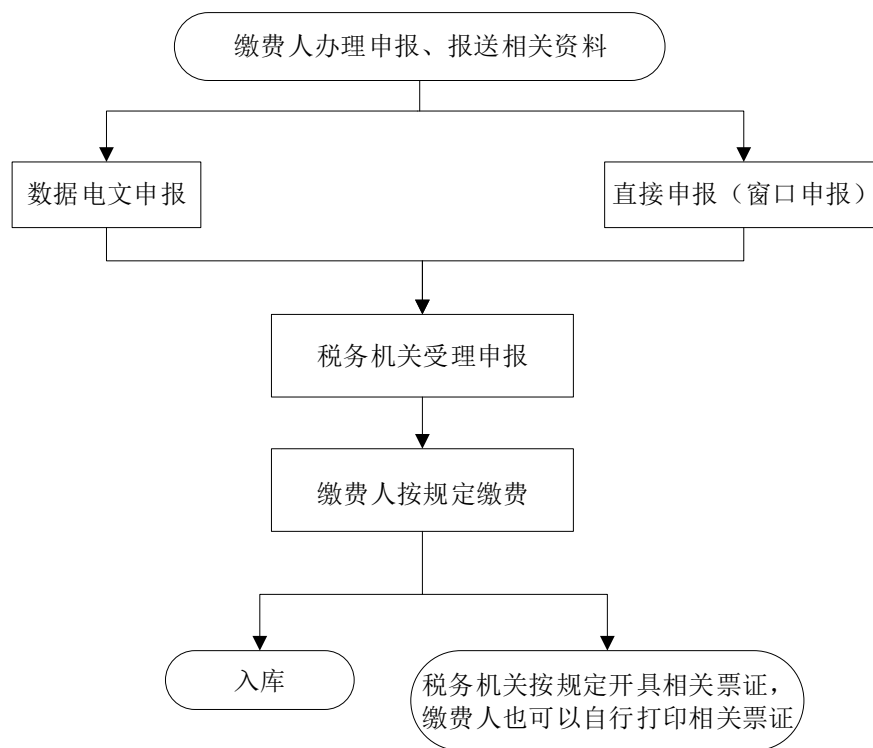
# 012700 税款追征追缴



## 081200 收缴或停供发票

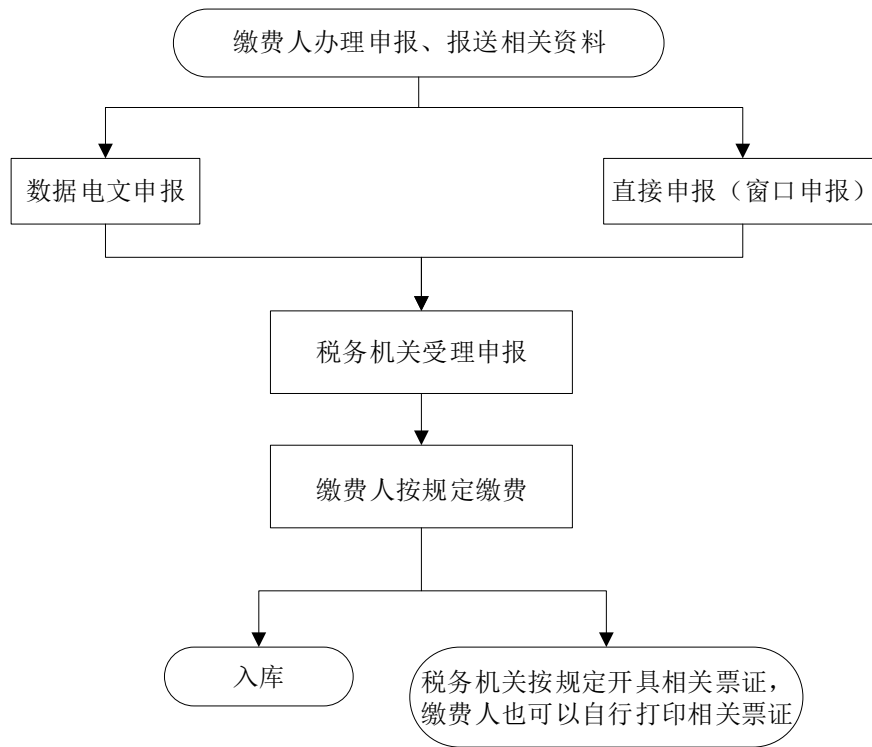


## 012801—012807 社会保险费征收



012901—012923 非税收入征收

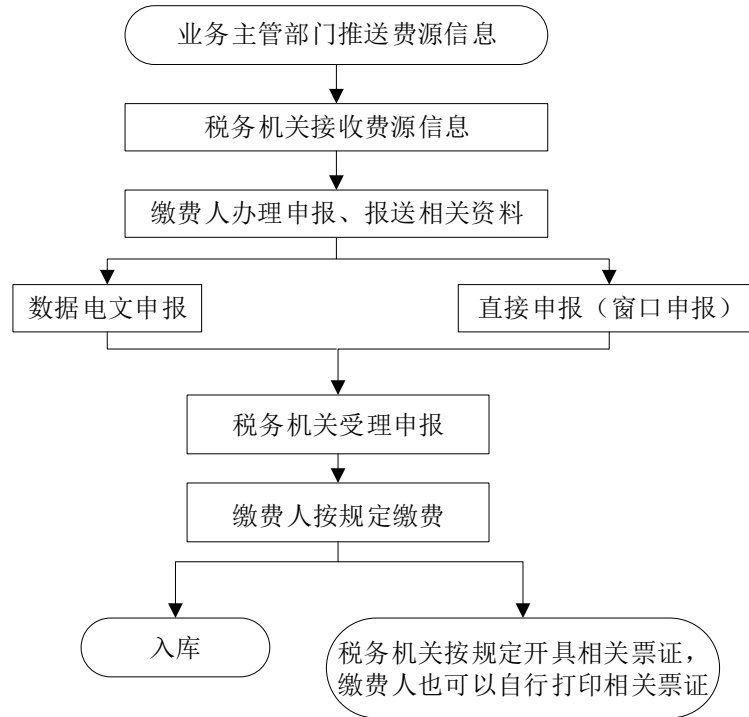
自行申报类项目流程：



注：该流程适用于以下事项

012903—012906, 012909—012910, 012912, 012921

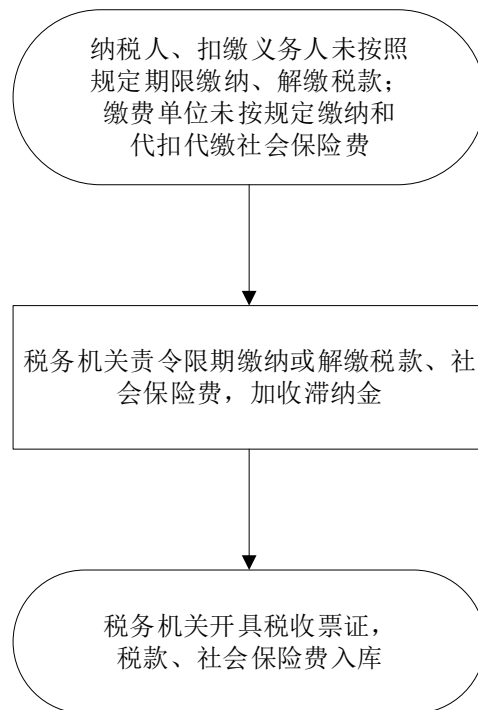
核定约定类项目流程：



注：该流程适用于以下事项

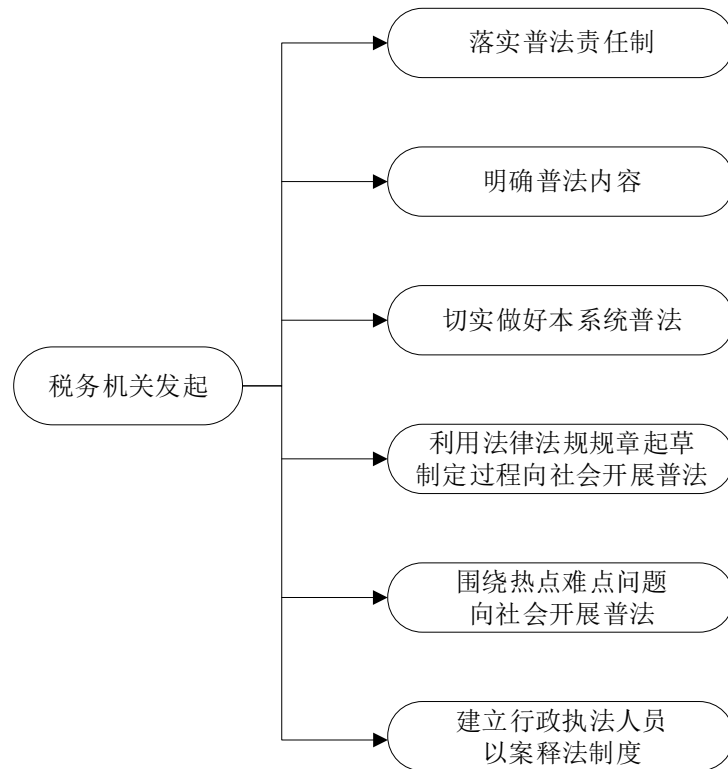
012901-012902, 012907—012908, 012911, 012920, 012923

## 081400 加收滞纳金



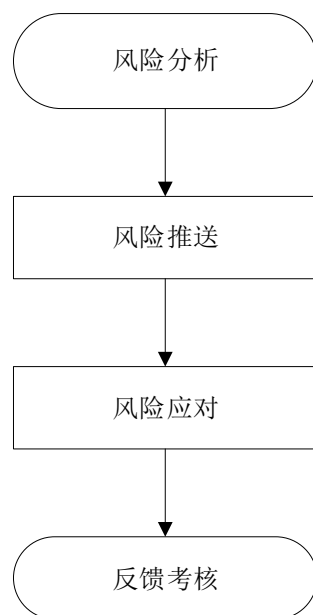
### 三、税费服务

#### 081700 税收普法宣传

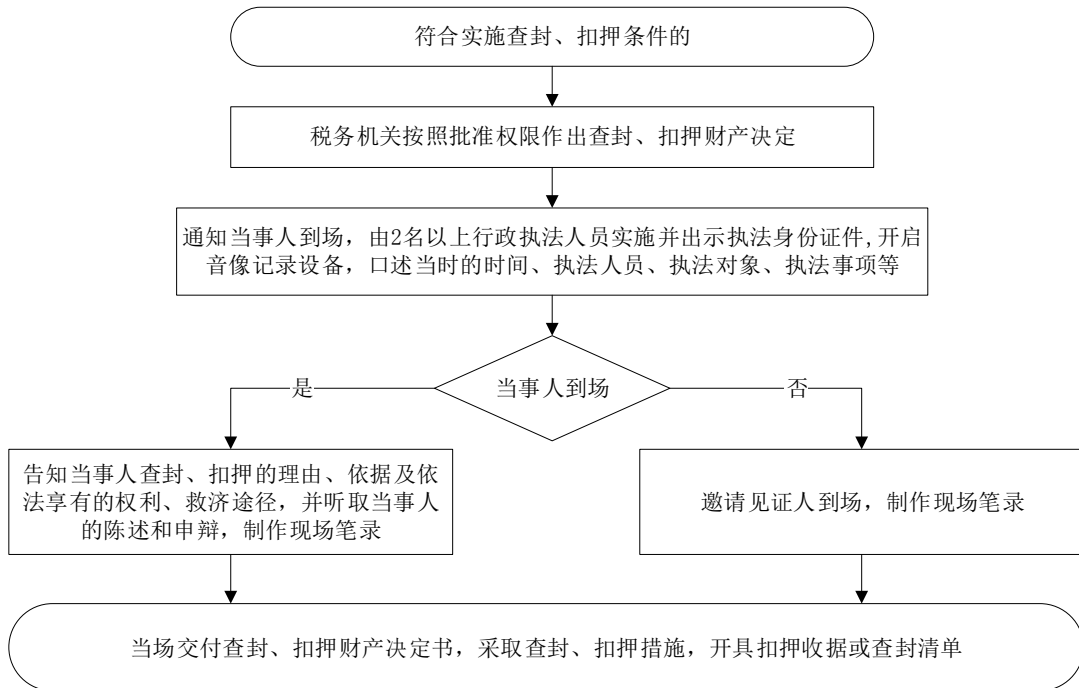


## 四、监管执法

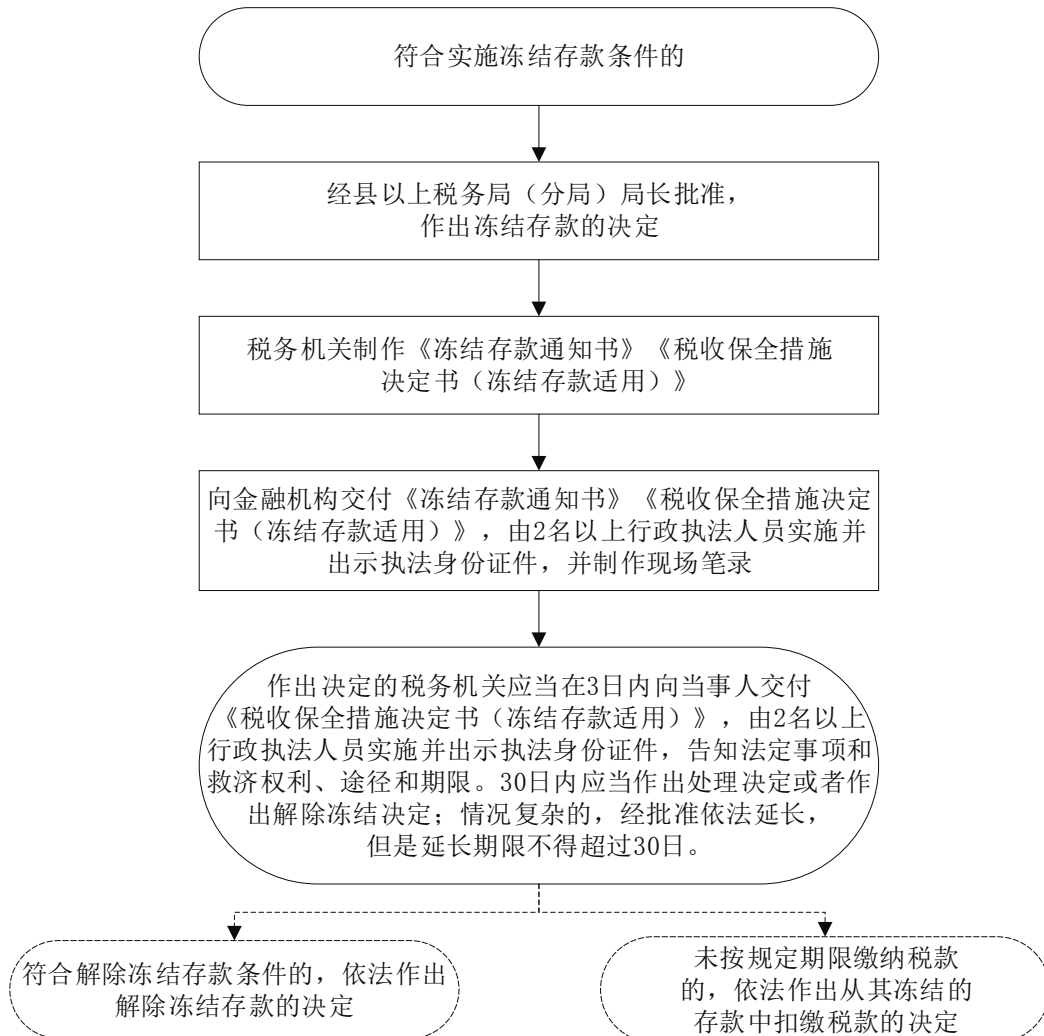
### 081800 纳税人税收风险分析及组织应对



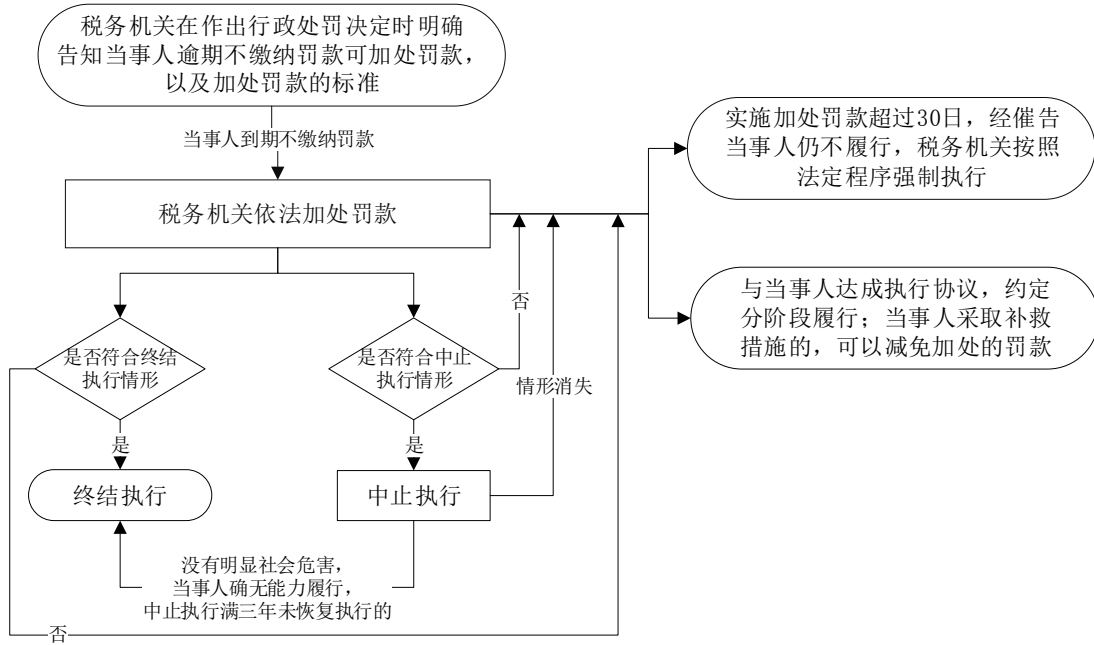
## 020100 查封、扣押商品、货物或者其他财产



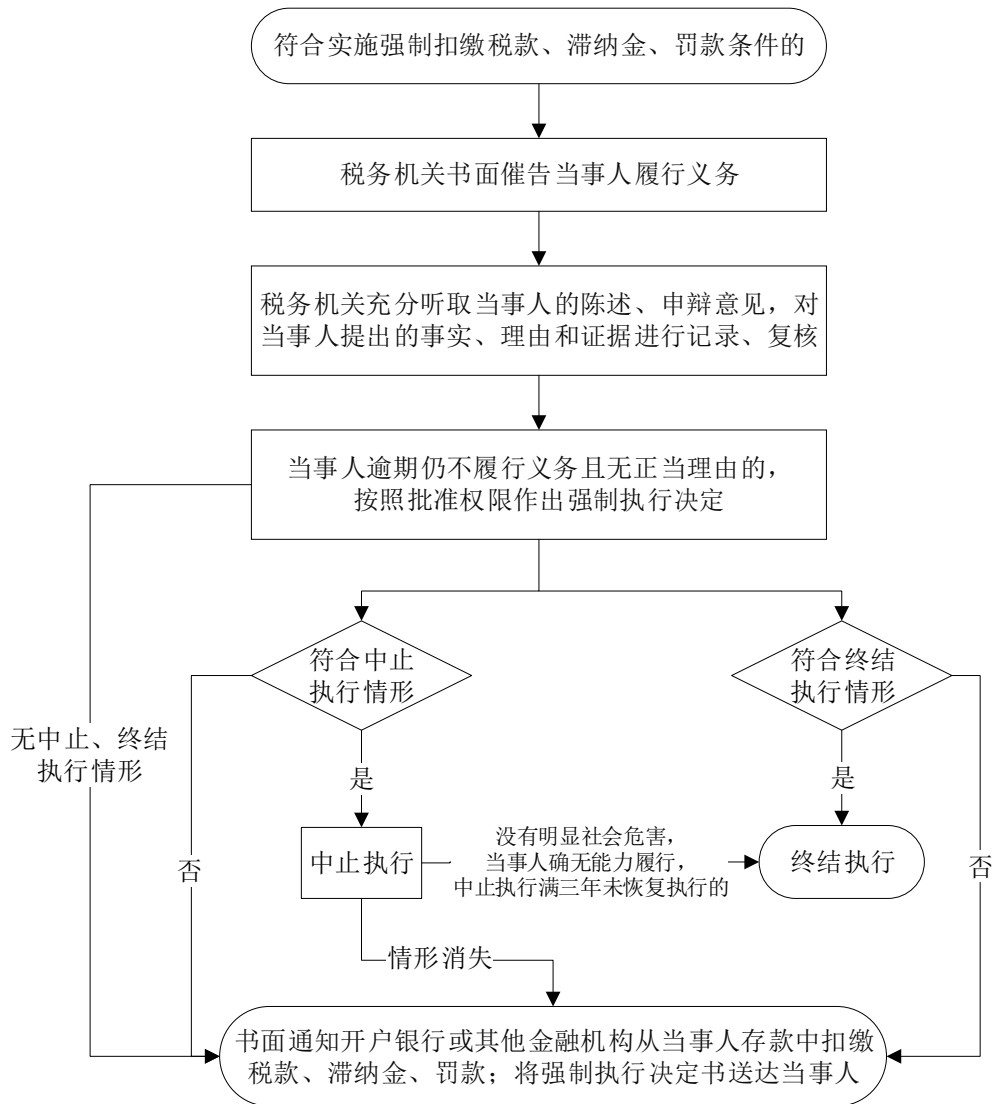
## 020200 冻结存款



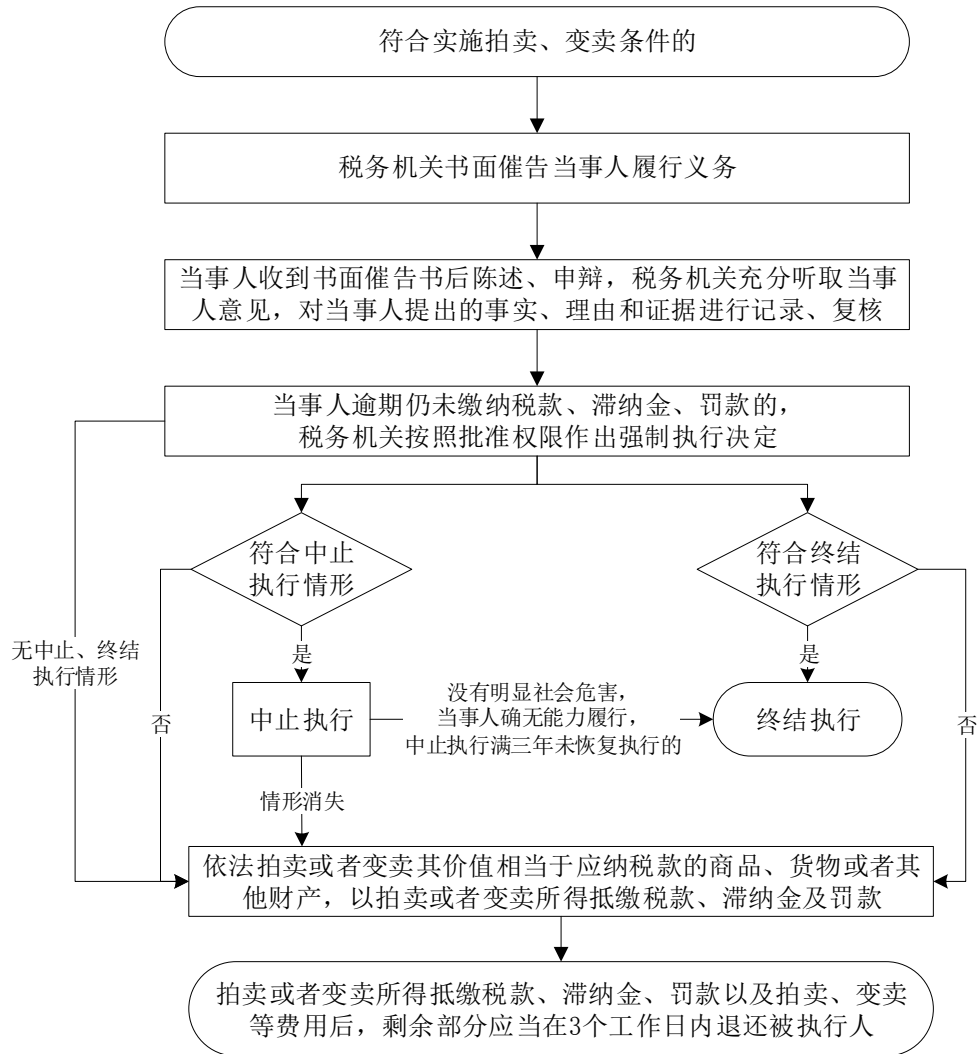
## 020300 加处罚款



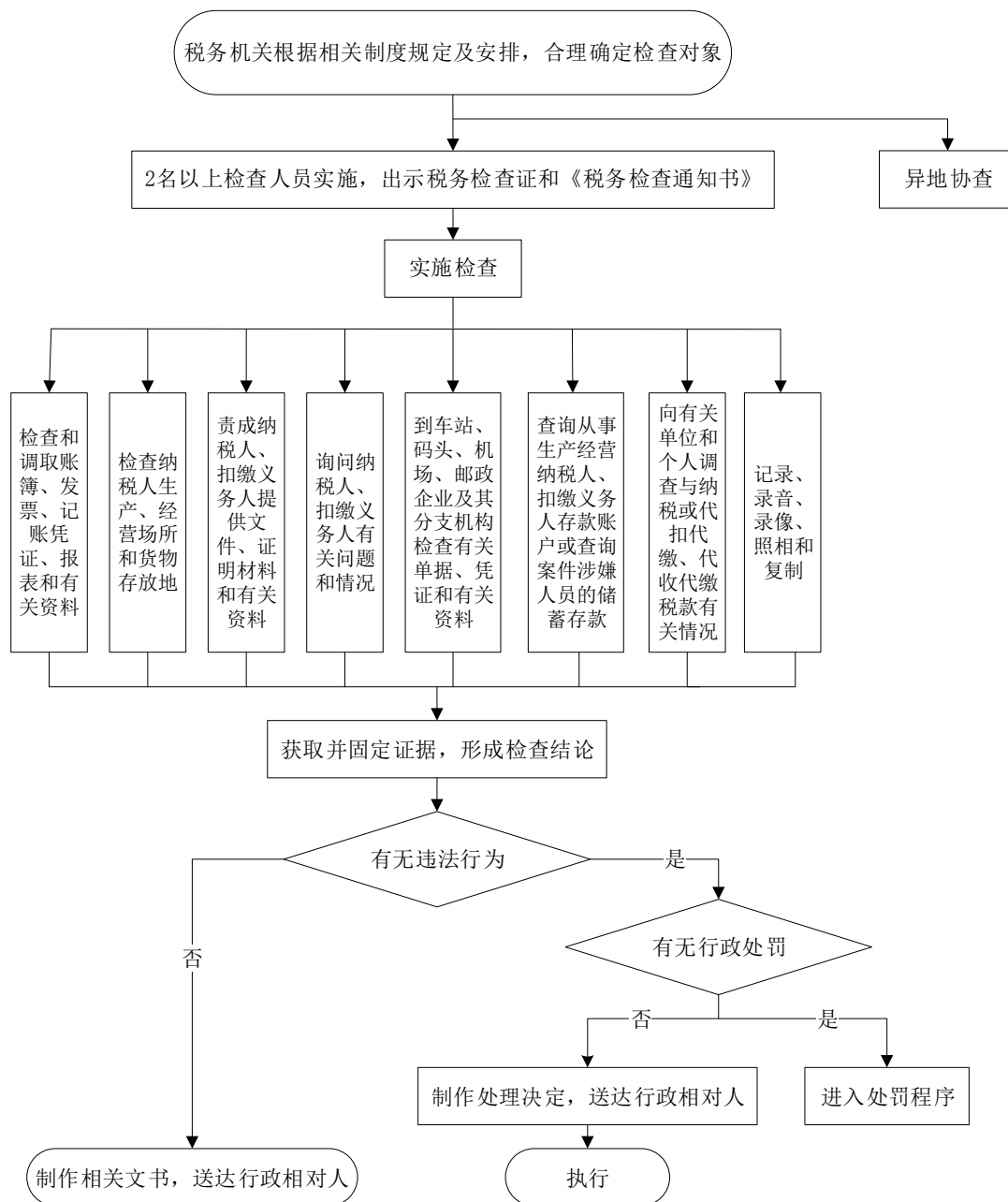
## 020400 强制扣缴税款、滞纳金、罚款



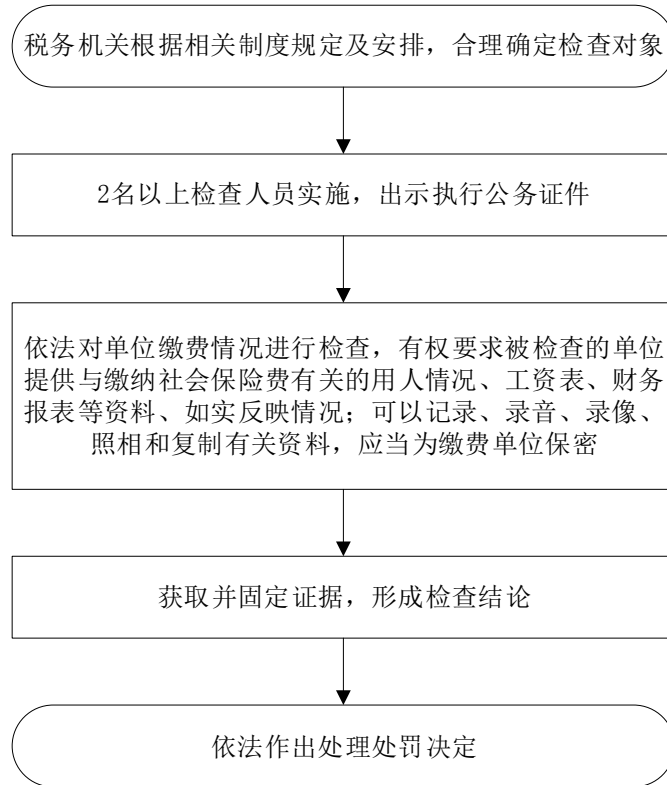
# 020500 拍卖、变卖商品、货物或者其他财产



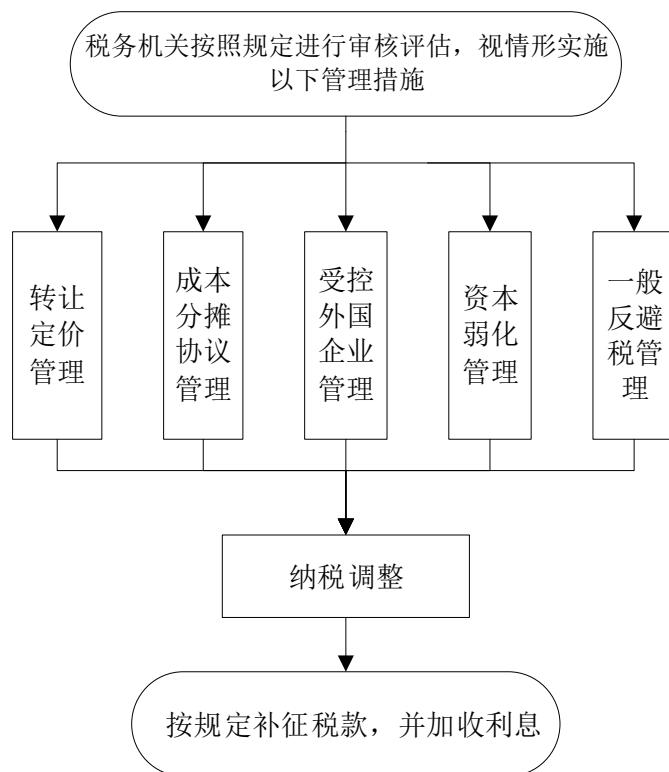
# 030101—030108 税务检查



## 030200 社会保险费相关检查

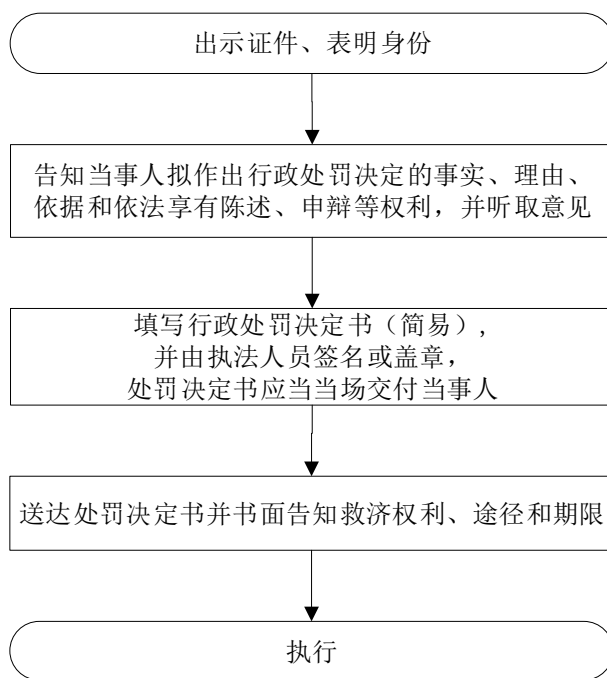


## 030300 纳税调整

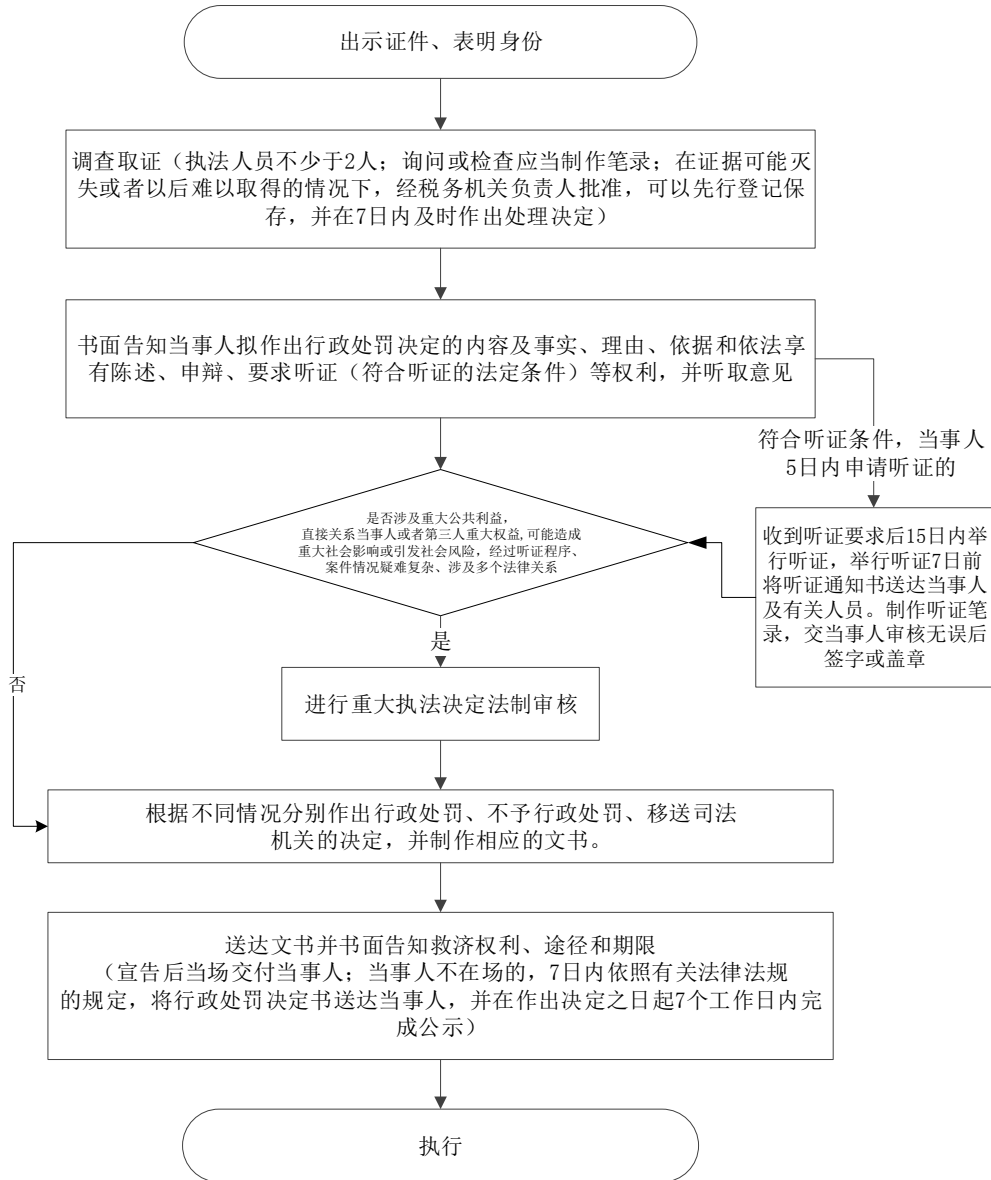


## 040101—040801 税务行政处罚

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
- 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