



## China Tax Alert

*Trusture Business Service Company Limited*

*Shanghai • China*

### **SAT Bulletin [2011] No.30**

### **Supporting Documents for EIT Deduction concerning the Labor Union Dues Collected by Tax Authority**

The State Administration of Taxation (the “SAT”) issued Bulletin [2011] No. 30 on 11 May 2011 concerning the supporting documents for Enterprise Income Tax (the “EIT”) deduction related to labour union dues collected by tax authority. The bulletin stipulates that legal and valid labor union expenses collecting evidencne from tax authority is tax deductible in the districts where the tax authority was authorised to collect the labor union dues from the enterprises.

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Enterprise Income Tax

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