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序号	所属名称	具体内容
		<p>对在中国境内无住所的个人一次取得数月奖金或年终加薪、劳动分红（以下简称奖金，不包括应按月支付的奖金）的计算征税问题，各地询问颇多，且意见不一。按照《国家税务总局关于个人所得税有关政策问题的通知》（国税发〔1996〕161号）第二条规定，对个人一次取得数月奖金或年终加薪、劳动分红，应按取得奖金当月的适用税率计算征税。</p>

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附件：

### 中华人民共和国进境物品进口税率表

品名	税率
1 一体机、数字照相机等信息技术产品；食品、饮料； 在相、宝具、乐器、体育用品、办公用品等物品； 其他物品	13
3 烟、酒；贵重首饰及珠宝玉石；高档手表； 高档化妆品	50

注1. 对国家规定减按3%征收进口环节增值税的进口货物，按照3%税率征税。

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