Brief Introduction

I. Main Content

Statistics in this chapter include budgetary revenue and expenditure of Beijing Municipal Government and the tax revenues of Beijing.

II. Condition Explanation

Local government budgetary revenue and expenditure includes general public budgetary revenue and expenditure, governmental fund budgetary revenue and expenditure, budgetary revenue and expenditure of state-owned capital operation, and social insurance fund budgetary revenue and expenditure; the relevant data are final accounts. In 2015, the financial department adjusted the statistical caliber of financial revenue and expenditure, and incorporated 11 governmental fund revenues into general public budgetary revenue. In 2016,

the pilot program of replacing business tax with value-added tax was implemented in an all-round manner throughout the country in accordance with the *Measures for Implementation of the Pilot Program of Replacing Business Tax with Value-added Tax* issued by the Ministry of Finance and the State Taxation Administration. Therefore, there has been no data on business tax since 2017.

In and before 2017, the statistics for tax revenues included state tax revenues and local tax revenues. Since 2018, according to the institutional reform requirements, Beijing Local Taxation Bureau and Beijing Municipal Bureau of State Taxation have been merged into Beijing Municipal Tax Service of the State Taxation Administration; the state tax revenue and local tax revenue are cancelled and uniformly replaced with tax revenue.