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Tax Liquidation/Deregistration of Foreign Investor

"We are no longer us, we are still us", "There are regrets in our life, but no right or wrong. Hope everyone will be happy after break up". When foreign investors withdraw their capital from Chinese market and "break up" with tax authority, can it just say "no regret, no pity and all will be well"? This article will focus on the tax liquidation/deregistration issue for foreign investors when they withdraw their capital from Chinese market with the example of foreign invested enterprise and permanent representative office of foreign enterprise in China ("representative office").

From legal aspect, in accordance with Article 2 of *Foreign Investment Law* which takes into effective since January 1,2020, enterprise wholly or partly invested by foreign investors and registered in China in accordance with Chinese laws will be named as foreign invested enterprise. However, from a tax point of view, above mentioned standard is not totally suitable for the foreign investors and applicable tax rate. Normally, enterprises will be divided into resident enterprise and non-resident enterprise according to their establishment places or the places where their actual operation organ located. Subject to such standard, resident enterprises are enterprises established in the territory of China according to Chinese laws or those although established in accordance with foreign countries (regions) laws but their actual operation organs are located in China . Resident enterprises shall assume full tax liability and pay enterprise income tax on all income derived within and outside China. Non-resident enterprises are enterprise established in accordance with foreign country (region) laws and whose actual operation organs are not in China, but they have set out organs or premises within the territory of China, or enterprises which have not established organs or premises in China but have income derived from China. Non-resident enterprises undertake limited tax liability. Tax authority only levy enterprise income tax on their income which derived from China or income derived from overseas but has actual connection with domestic organs and premises.

I. Tax Liquidation/Deregistration of Foreign Invested Enterprise

When foreign investors withdraw their capital from China, it is hard to say goodbye without “Division of Property”.

Before foreign investors enter Chinese market, they need to go through the procedures of application for enterprise establishment with the Administration for Market Regulation ("AMR") where the enterprise is located and obtain a business license, then go through tax application procedures with local tax authority, verify tax types, and apply for general VAT taxpayer qualifications etc. However, when foreign investors withdraw their capital from Chinese market, situation reversed. Tax deregistration procedure goes firstly, application for deregistration procedure with AMR follows. No doubt, Chinese government will not allow foreign investor to complete AMR deregistration procedures while they still owe taxes. Therefore, tax deregistration is an inevitable and the longest time-consuming procedure before foreign investors withdrawing their capital from Chinese market. And enterprise income tax liquidation is the most important part in the process of tax deregistration.

Enterprise income tax liquidation refers to the treatment of liquidating income, liquidating income tax, distributing dividend and other matters when enterprise no longer continues to operate, terminates its business, disposes assets, pays debts and distributes remaining assets to shareholders and other economic activities. It mainly includes three aspects (liquidating income, liquidating income tax and distributing dividend) and covers two levels of subjects (level of enterprise and shareholder). At the enterprise level, foreign invested enterprises shall declare enterprise income; At the shareholder level, foreign investors shall declare their enterprise (individual) dividend income and asset income obtained through investment.

1. The content of liquidation

a) Confirming gains or losses by transferring all assets according to their realizable value or transaction price;
b) Confirming gains or losses from liquidation of creditor's rights and debt repayment;
c) Changing accounting principle for going concern and dealing with withholding or prepaid expenses;
d) Making up losses and confirming liquidation income according to the law;
e) Calculating and paying liquidation income tax;
f) Confirming the remaining assets, payable dividend etc. which can be distributed to shareholders[1].

Therefore, the remaining assets which can finally distributed to shareholders of foreign invested enterprises = the realizable value or transaction price of all assets of enterprise - liquidation expense - wages of staff and workers - social security costs and severance package - enterprise income tax - tax owed in previous years – debts.

Of the amount of remaining assets distributed to shareholders of above-mentioned liquidated foreign invested enterprises, the portion equivalent to the accumulated undistributed profits and accumulated surplus reserves of the liquidated enterprise and calculated according to the proportion of the shares held by the foreign investor shall be recognized as dividend income and foreign investors shall pay enterprise income tax on the basis of “interests, dividends and bonuses”; The balance of remaining assets minus dividend income, which is more than investors’ original investment cost shall be recognized as investors’ investment gain and investors shall pay enterprise income tax on the basis of “assets transfer income”.

namely:

Dividend income = accumulated undistributed profits and accumulated surplus reserves of the liquidated enterprise * shareholding ratio

Gain (or loss) from assets transfer = remaining assets – dividend income – initial investment cost

For example, if a foreign investor (enterprise) A sets up a foreign invested enterprise with registered capital of RMB 500,000 and A’s shareholding ratio is 60%. When company conducts liquidation, the remaining assets of company are RMB 5 million (distribution to shareholders in proportion to equity). Among them, accumulative undistributed profit and accumulative surplus reserve account for RMB 3 million. Then the dividend income of A is 3 million * 60% = RMB 1.8 million. According to the provisions of China's Enterprise Income Tax Law, non-resident enterprises shall pay withholding income tax at a rate of 10% for dividends, bonuses and other equity investment gains obtained from a resident enterprise. If the country where the foreign investor is located (for example: Germany) has signed a bilateral tax treaty with China, it shall pay withholding income tax at a lower tax rate such as 5%.Therefore, for the dividend income of RMB 1.8

million distributed to A by foreign invested enterprise, A needs to pay RMB 90,000 (if a 5% tax rate applies) withholding income tax. The remaining property obtained by A after deducting dividend income and investment costs is the property transfer income, which is 500*60%-180-50=700,000, and withholding income tax is paid at a tax rate of 10%, which is 70*10% = 70,000.

It should be noted that any disposal of movable or immovable assets during the liquidation will also trigger the company's tax obligations such as enterprise VAT, land VAT, stamp duty, etc.

2. Liquidation period

If the enterprise is terminated in the middle of the year, there are two special "annual" enterprise income tax declaration. [2]

First time: if the enterprise is terminated in the middle of the year, the tax year shall be considered from January 1 of that year to the actual termination date. The enterprise shall complete the final settlement of the enterprise income tax of that year within 60 days from the actual termination date and settle the payable (refundable) enterprise income tax of that year.

Second time: the enterprise shall, before going through deregistration process, take the whole liquidation period as a tax year and calculate the liquidation income and the amount of payable income tax according to the laws[3]. The enterprise shall, within 15 days from the end of liquidation, declare the enterprise liquidation income to the competent tax authority and settle the taxes.

3. Tax incentive

“With the skin gone, to what can the hair attach itself?” If the enterprise is terminated, the basis of tax incentives that based on “normal production and operation of company” will be terminated accordingly, such as tax incentive for small enterprises with low profits. But enterprise shall be allowed to continue enjoying tax incentives which are not related to “production and operation” in the process of liquidation, such as (a) the wages of disabled employees paid by enterprise shall be allowed to be deducted from the amount of liquidation income, (b) if the tax credit for purchasing special equipment such as environmental protection, energy and water saving and production safety has not yet expired, the taxpayer shall be allowed to deduct such tax credit for the above mentioned from the liquidation income tax. Investment tax credit is not generated in the liquidation process, normally it shall be enjoyed by taxpayer during the normal production and operation period but who has not yet been enjoyed, so it shall be allowed taxpayer to continue enjoying such tax credit in the liquidation process.

II. Tax liquidation/deregistration of Representative office of foreign company

Due to the non-requirement of registered capital, simple application procedure, low operation cost, so a lot of foreign enterprises will set up a representative office as a spokesman before they entering Chinese market to deal with Chinese affairs, host guests, act as communicative bridge between parent company and local companies/governmental department. However, representative office can only be engaged in business communication, product introduction, market research, technical exchanges and other activities, and cannot directly engage in operation.

When determining the taxable income of representative office, tax authority usually adopt following two formulates:

a. The taxable income is determined according to the total income, that is, if the representative office can accurately calculate the income, the taxable income of the enterprise is calculated according to the profit rate approved by tax authority, and then the enterprise income tax is calculated and paid at the 25% tax rate.

The taxable enterprise income = total income * determined profit rate * 25%

b. To convert income based on costs, that is, for representative offices that cannot accurately reflect income or costs, the taxable income is calculated according to the costs of the representative office and the profit rate determined by tax authority.

The taxable income = current cost /（1 – determined profit rate）* determined profit rate.

The taxable enterprise income = The taxable income * 25%

The cost of representative office includes salaries, bonuses, allowances, welfare payments, purchase costs (including fixed assets such as automobiles and office equipment), communications expenses, travel expenses, rent, equipment rent, transportation expenses, social expenses and other expenses within and outside China. The determined profit rate of representative office normally will not be less than 15%.

Currently, representative offices generally apply the second method, that is, the method of converting costs into income to calculate taxable income, and pay enterprise income tax, VAT and additional taxes based on this.

When representative office terminates its business, tax authority usually will check the costs, expense and taxation of the representative office in the past three years, and it will focus on whether the representative office has paid or paid in full the salary of the chief representative actually. In practice, some representative representatives may only be nominal representative, and has not received salary. Therefore, the representative office does not actually paid the salary to the nominal chief representative. This situation usually attracts the attention of the tax authority, and it is very likely that the representative office will be required to adjust the chief representative's salary and repay the taxes at a reasonable amount.

III. Procedure of tax deregistration

Currently, there are several ways to deregister an enterprise. According to the different ways of enterprise deregistration, tax deregistration is also different, namely:

Situation 1: In the case of simple deregistration, no tax liquidation is required.

Simple deregistration means that enterprises can directly apply for deregistration with AMR, without filing for the record with the liquidation group, and without publishing in the newspaper, which can save time and costs. Taxpayers who apply for simple deregistration procedure at AMR may be exempted from tax clearance certificate issued by tax authority if they meet any of the following circumstances; they can also handle tax clearance at tax authority initiatively:

a. Those who have never handled tax related matters with tax authority ; or
b. Those who have handled tax-related matters, but have never applied to issue invoices, and have no outstanding tax (including overdue fine) and penalties.

Situation 2: In the case of general deregistration, tax deregistration will be "finished immediately"

When taxpayer applied for simple deregistration procedure, it can handle tax deregistration at once if it is not under tax inspection, no overdue taxes (late payment fee) or fines and satisfied one of following conditions. That is, in the process of tax deregistration, if taxpayer's documents is not complete, it can still receive tax clearance certificate after making a commitment (a commitment of a resubmission within a specified period):

a. They are taxpayers with class-A or class-B tax credit rating;
b. They are taxpayers with class-M tax credit rating whose parent company has a class-A tax credit rating;
c. They are enterprises whose founders are talents introduced by a provincial government or recognized by industrial associations above the provincial level;
d. They are individual businesses that are not included in the evaluation of tax credit rating and make regular tax payments of fixed amounts; or
e. They are taxpayers who have not reached the VAT payment threshold.

Situation 3: In the case of general deregistration, tax deregistration will be "not immediately settled"

According to the provision of Shanghai Municipal Taxation Administration, the period for tax deregistration needs 20 working days. However, in the process of the tax authority' verification, if the taxpayer is found to have been suspected of evading, cheating, or falsely issuing VAT invoices and other major violations, or there is a need for special tax adjustment, the period will be extended accordingly.

Situation 4: Tax deregistration in the case of bankruptcy

Taxpayers who is declared bankruptcy by people's court with the written order of people's court can apply for tax deregistration at tax authority.

If a foreign invested enterprise applied for tax deregistration due to bankruptcy, it shall subject to the provisions of Business Bankruptcy Law and tax authority will attend to bankruptcy liquidation process. Upon settlement of bankruptcy expenses and collective debts using the bankrupt's assets, the following expenses shall be repaid in the following sequence:

a. wages, medical subsidies, disability subsidies and compensation expenses owed to workers by the bankrupt which are to be included in the basic pension insurance and basic medical insurance expenses of the individual accounts of the workers, and any compensation required to be paid to workers pursuant to provisions in laws and administrative regulations;
b. social security expenses other than those

mentioned in the preceding item as owed by the bankrupt and unpaid taxes of the bankrupt;

c. normal bankruptcy creditor rights.

Therefore, in the case of bankruptcy of foreign invested enterprises, there may be no residual assets for tax payment after paying bankruptcy expenses and basic pension. Under such circumstance, the bankrupt enterprise only needs to apply for tax deregistration with bankruptcy procedure termination order issued by the people's court, and tax authority will issue tax clearance certificate immediately without waiting for verification procedure of 20 working days.

IV. Conclusion

Generally, tax deregistration is the most important and time-consuming part of a series of procedures for foreign investment enterprises or representative offices to withdraw their capital from Chinese market. If the deregistration procedures cannot be successfully handled, then the follow-up procedures, such as the procedures with AMR, Commission of Commerce, Administration of Foreign Exchange etc. cannot be carried out smoothly. In order to successfully complete the tax deregistration procedures, foreign investment enterprises can consider hiring a tax lawyer to evaluate the taxation situation of previous years before they plan to withdraw capital from China so as to check whether the enterprise has unfinished tax matters and whether there is a need to make up for tax payment. Then enterprises can handle the tax deregistration process based on the suggestions of tax lawyer.

[1] Notice of Ministry of Finance and State Administration of Taxation on Several Issues Relating to Treatment of Enterprise Income Tax Pertaining to Liquidated Operations of Enterprises (Cai Shui〔2009〕No.60) article 2.

[2] According to Article 53 and Article 55 of the Enterprise Income Tax Law.

[3] In accordance with the provisions of *Enterprise Income Tax Law*, *Notice of Ministry of Finance and State Administration of Taxation on Several Issues relating to Treatment of Enterprise Income Tax Pertaining to Liquidated Operations of Enterprises (Cai Shui (2009) No.60), Notice of State Administration of Taxation on Several Issues relating to Treatment of Enterprise Income Tax Pertaining to Liquidated Operations of Enterprises (Guo Shui Han〔2009〕No.684).*

外资离华时的税务注销

“我们不再是我们，我们还是我们”，“此生有憾，然无对错，往后，各生欢喜”……当外国投资者离开中国市场，与税务机关“分手”时，能否做到相逢无悔，过往无憾，今后两自安好？本文仅以外商投资企业及外国企业在华常驻代表机构（以下简称“代表处”）为例，阐述外资离华时的税务处理。

在法律上，按照2020年1月1日生效的《外商投资法》第2条的规定，外商投资企业指“全部或者部分由外国投资者投资，依照中国法律在中国境内经登记注册设立的企业”。但是从税务的角度看，是否对外国投资者征税以及税率的高低却非适用上述标准。通常，根据企业成立地及实际管理机构所在地，企业会被分为居民企业和非居民企业。居民企业为依法在中国境内成立的企业以及依照外国（地区）法律成立但实际管理机构在中国境内的企业。居民企业承担全面纳税义务，对于来源于中国境内及境外的全部所得，均需缴纳企业所得税。非居民企业为按照外国（地区）法律成立且实际管理机构不在中国境内，但在中国境内设立机构、场所的，或者在中国境内未设立机构、场所，但有来源于中国境内所得的企业。非居民企业承担的是有限纳税义务，税务机关仅针对其来源于中国境内的所得，或所得虽来源于境外，但与境内机构、场所有实际联系的所得缴纳企业所得税。

一、外商投资企业的税务处理

外资离华，非挥一挥衣袖就能潇洒而去的，“分家析产”必不可少。

外资进入中国市场前，需先向设立地市场监督管理局（“市监局”）办理设立登记手续，取得营业执照，之后向税务机关办理税务报到，核定税种，申请增值税一般纳税人资格等手续。但是在外资离华时，顺序恰好相反，以税务注销为先，市监局的注销登记手续为其次。毋庸置疑，税务机关不允许外资企业在尚未清税的状态下撤资。因此，税务注销是外资离华前无法避免的且耗费时间最长的一道程序。而在税务注销中，最为重要的一环即企业所得税的清算处理。

企业清算的所得税处理，指企业在不再持续经营，发生结束自身业务、处置资产、偿还债务以及向所有者分配剩余财产等经济行为时，对清算所得、清算所得税、股息分配等事项的处理[1]。从中可知，企业申报清算所得税主要包含三方面内容：清算所得、清算所得税、股息分配；涵盖企业及股东两个层面的申报：企业层面，即清算的外商投资企业应进行企业所得税的清算申报；股东层面，指外商投资企业的外国投资者因投资行为而取得的股息所得和资产收益进行企业（个人）所得税申报。

1. 清算的内容：

1) 全部资产按照可变现价值或交易价格，确认资产转让所得或损失；
2) 确认债权清理、债务清偿的所得或损失；
3) 改变持续经营核算原则，对预提或者待摊性质的费用进行处理；
4) 依法弥补亏损，确定清算所得；
5) 计算并缴纳清算所得税；
6) 确定可向股东分配的剩余财产、应付股息等[2]。

因此，外商投资企业的股东最终能分得的剩余资产=企业全部资产的可变现价值或交易价格-清算费用-职工的工资-社会保险费用和法定补偿金-所得税-以前年度的欠税-清偿企业债务。

在上述被清算的外商投资企业的股东可分得的剩余资产的金额中，其中相当于被清算企业累计未分配利润和累计盈余公积按该外国投资者所占股份比例计算的部分，应确认为股息所得，按照“利息、股息、红利所得”纳税；剩余资产减除股息所得后的余额，超过或低于股东原始投资成本的部分，应确认为股东的投资转让所得或损失，按照“财产转让所得”纳税。

即：

股息红利所得 = 被清算企业累计未分配利润和累计盈余公积 × 各股东持股比例

财产转让所得（或损失）= 剩余资产-股息红利所得—初始投资成本

举例来说，如果外国投资者（企业）A以50万元设立一家外商投资企业，持股比例为60%。公司清算时，公司剩余资产为500万元（按股权比例分配给股东），其中，累计未分配利润和累计盈余公积占300万元。则A的股息红利所得为300*60%=180万元。根据我国企业所得税法的规定，非居民企业从居民企业取得的股息、红利等权益性投资收益，按照10%的税率缴纳预提所得税，如果外国投资者所在国（例如：德国）与中国签订了双边税收协定，则可以按照一个较低的税率，如5%缴纳预提所得税。因此，对于该外商投资企业分配给A的股息180万元，A需缴纳9万元（如适用5%的税率）的预提所得税。而A取得的剩余财产扣除股息所得和投资成本后的余额为财产转让所得，即500 * 60% - 180 - 50 = 70万元，按照10%的税率缴纳预提所得税，即70 * 10% = 7万元。

需注意的是，企业清算过程对动产或者不动产进行处置时，还会引发企业的增值税、土地增值税、印花税等纳税义务。

2. 清算的时间

如果企业是在年度中间终止生产经营的，存在两次特别的“年度”企业所得税申报[3]。

第一次：如果企业在年中终止生产经营的，应将终止生产经营当年度1月1日至实际经营终止之日作为一个纳税年度，于实际经营终止之日起60日内完成当年度企业所得税汇算清缴，结清当年度应缴（应退）企业所得税税款。

第二次：企业应当在办理注销登记前，以整个清算期间作为一个纳税年度，依法计算清算所得及其应纳所得税[4]。企业应当自清算结束之日起15日内，向主管税务机关报送企业清算所得税纳税申报表，结清税款。

3. 税收优惠的问题

“皮之不在，毛将焉附？”如果企业本身都注销了，那些基于“正常的生产经营期间”的所得税税收优惠政策的基础自然不复存在，例如小型微利企业享受的税率优惠。但那些“与生产经营无关”的税收优惠，企业在清算时应继续享受，如免税收入、不征税收入等，以及税法规定适用“税额抵免”的，如企业发放的残疾员工的工资，应允许从清算所得额中扣除；因购买环保、节能节水、安全生产专用设备抵免税额尚未执行到期的，应允许纳税人从清算所得税额中减去上述应享受的抵免税额。投资抵免税额不是在清算过程中产生的，而是属于纳税人正常生产经营期间应享受但尚未享受完的税收优惠，因此应允许其在清算过程中享受。

二、代表处的税务处理

由于我国对代表处的设立没有注册资本的要求，且代表处的设立申请手续简便，运营成本较低，因此很多外国企业会在正式进入中国市场之前设置这样一块敲门砖，作为母公司的代言人处理母公司在华的相关事务，接待母公司的来宾，充当母公司和当地企业、政府关系的沟通桥梁。但代表处通常只能从事业务联络、产品介绍、市场调研、技术交流等活动，并不能直接从事经营活动。

在确定代表处的企业所得税应纳税所得额时，税务机关通常会采用以下两种方式：

（1） 按收入总额核定应纳税所得额。

即在代表处能够准确核算收入的情况下，按照税务局核定的利润率，计算企业的应纳税

所得额，之后按照25%的税率，计算并交纳企业所得税税额。

应纳企业所得税额 = 收入总额 × 核定利润率 × 25%

（2） 按经费支出换算收入。

即对于不能准确反映收入或成本费用的代表机构，按照代表机构的经费开支，根据税务局核定的利润率，计算应纳税所得额。

应纳税所得额 = 本期经费支出额 ÷（1-核定利润率）× 核定利润率。

应纳企业所得税额 = 应纳税所得额 * 25%

代表处的经费支出额包括：在中国境内、外支付给工作人员的工资薪金、奖金、津贴、福利费、物品采购费（包括汽车、办公设备等固定资产）、通讯费、差旅费、房租、设备租赁费、交通费、交际费、其他费用等。代表处的核定利润率一般不低于15%。

目前，代表处普遍适用第二种方法，即经费支出换算收入的方法计算应纳税所得额，并据此缴纳企业所得税，增值税和附加税费等。

在代表处办理税务注销前，税务机关通常会对代表处过去三年的费用列支和纳税情况进行检查，其中会重点关注代表处是否对首席代表的工资薪金进行了列支以及是否足额列支。实践中，有些代表处的首席代表可能只是挂名，该挂名的首席代表并未取得工资薪金收入，因而代表处也没有实际对首席代表的工资薪金做费用列支，这种情况通常会引起税务机关的注意，并很有可能要求代表处按照合理金额对首席代表的费用进行列支并补缴税款。

三、税务注销流程

目前企业注销主要以下几种方式根据企业注销方式的不同，税务注销流程也不同，分别为：

情形一：简易注销情况下，无需办理清税申报

简易注销就是企业可以直接向市场监督管理局申请办理注销登记，而无需进行清算组备案，无需登报，节省时间和费用。向市场监管部门申请简易注销的纳税人，符合下列情形之一的，可免予到税务机关办理清税证明，也可以主动到税务机关办理清税：

（1）未办理过涉税事宜的；

（2）办理过涉税事宜但未领用发票、无欠税（滞纳金）及罚款的。

情形二：一般注销情况下，税务注销“即时办结”

纳税人申报办理税务注销时，若未处于税务检查状态、无欠税（滞纳金）及罚款、已缴销发票及税控专用设备，且符合下列情形之一，适用税务注销即办流程，即纳税人在办理税务注销时，若资料不齐，可在其作出承诺后（承诺在限定期限内补交资料），税务机关即时出具清税文书：

（1）纳税信用级别为A级和B级的纳税人；

（2）控股母公司纳税信用级别为A级的M级纳税人；

（3）市级人民政府引进人才或经市级以上行业协会等机构认定的行业领军人才等创办的企业；

（4）未纳入纳税信用级别评价的定期定额个体工商户；或

（5）未达到增值税纳税起征点的纳税人。

情形三：一般注销情况下，税务注销“非即时办结”

如企业税务注销不能适用前述两种处理，根据上海市税务局的规定，税务注销一般需20个工作日，但如果在税务机关核查的过程中，发现纳税人有涉嫌偷逃骗抗税或虚开增值税发票等重大事项的，亦或是需要进行特别纳税调整的的情形，期限会相应延长。

情形四：企业破产情况下的税务注销

经人民法院裁定宣告破产，持人民法院终结破产程序裁定书，可向税务机关申请办理税务注销。

如果外商投资企业是因破产进行税务注销，需遵守《企业破产法》的相关规定，由税务机关参加破产清算。破产财产在支付破产费用和共益债务后，应依照下列顺序清偿：

（1） 破产人所欠职工的工资和医疗、伤残补助、抚恤费用，所欠的应当划入职工个人账户的基本养老保险、基本医疗保险费用，以及法

律、行政法规规定应当支付给职工的补偿金；

（2） 破产人欠缴的除前项规定以外的社会保险费用和破产人所欠税款；

（3） 普通破产债权。

因此，在外商投资企业破产的情况下，可能存在用破产财产支付破产费用、基本养老金等后，无剩余财产以供缴纳税款的情形。这种情况下，破产企业只需持人民法院出具的终结破产程序裁定书向税务机关申请税务注销的，税务机关会即时出具清税文书。

四、小结

通常，税务注销是外商投资企业或代表处办理系列离华手续中最重要的且耗费时间最长一环。如果不能成功办理注销手续，则后续市场监督管理局、商务委、外汇管理局等手续都无法顺利开展。为使税务注销手续成功顺利办理完结，外国企业计划撤离中国之前，可考虑聘请税务律师事先对以前年度的纳税情况进行评估，以检查企业是否存在未办理完结的税务事宜，是否存在需要补缴税款的情形，并根据税务律师的建议进行处理后，再开展税务注销流程。

1. 根据《关于企业清算业务企业所得税处理若干问题的通知》（财税〔2009〕60号）第一条。
2. 根据《关于企业清算业务企业所得税处理若干问题的通知》（财税〔2009〕60号）第二条。
3. 根据《企业所得税法》第五十三条、五十五条规定。
4. 根据《企业所得税法》、《财政部、国家税务总局关于企业清算业务企业所得税处理若干问题的通知》（财税〔2009〕60号文）和《国家税务总局关于企业清算所得税有关问题的通知》（国税函〔2009〕684号）的规定。

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