中华人民共和国增值税暂行条例（2008年修订）	Interim Regulations of the People's Republic of China on Value-added Tax (Revised in 2008)
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中华人民共和国增值税暂行条例（2008年修订）	Interim Regulations of the People's Republic of China on Value-added Tax (Revised in 2008)
国务院令第538号	Order of the State Council No. 538
2008年11月10日	November 10, 2008
《中华人民共和国增值税暂行条例》已经2008年11月5日国务院第34次常务会议修订通过，现将修订后的《中华人民共和国增值税暂行条例》公布，自2009年1月1日起施行。	The Interim Regulations of the People's Republic of China on Value-added Tax adopted after being revised at the 34th executive meeting of the State Council on November 5, 2008 are hereby issued and shall come into effect as of January 1, 2009.
总　理　温家宝	Premier: Wen Jiabao
中华人民共和国增值税暂行条例（2008年修订）	Interim Regulations of the People's Republic of China on Value-added Tax (Revision in 2008)
（1993年12月13日中华人民共和国国务院令第134号发布　2008年11月5日国务院第34次常务会议修订通过）	(Promulgated by Order No. 134 of the State Council of the People's Republic of China on December 13, 1993 and adopted after being revised at the 34th executive meeting of the State Council on November 5, 2008)
第一条　在中华人民共和国境内销售货物或者提供加工、修理修配劳务以及进口货物的单位和个人，为增值税的纳税人，应当依照本条例缴纳增值税。	Article 1 All units and individuals engaged in the sales of goods, provision of processing, repairs and replacement services, and the importation of goods within the territory of the People's Republic of China are taxpayers of value-added tax and shall pay value-added tax in accordance with these Regulations.
第二条　增值税税率：	Article 2 Value-added tax rates:

（一）纳税人销售或者进口货物，除本条第（二）项、第（三）项规定外，税率为17%。

（二）纳税人销售或者进口下列货物，税率为13%：

1.粮食、食用植物油；

2.自来水、暖气、冷气、热水、煤气、石油液化气、天然气、沼气、居民用煤炭制品；

3.图书、报纸、杂志；

4.饲料、化肥、农药、农机、农膜；

5.国务院规定的其他货物。

（三）纳税人出口货物，税率为零；但是，国务院另有规定的除外。

（四）纳税人提供加工、修理修配劳务（以下称应税劳务），税率为17%。

税率的调整，由国务院决定。

1. For taxpayers that sell or import goods, other than those specified in items (2) and (3) of this Article, the tax rate shall be 17%.

2. For taxpayers that sell or import the following goods, the tax rate shall be 13%:

(1) Food grains and edible vegetable oils;

(2) Tap water, heating, air conditioning, hot water, coal gas, liquefied petroleum gas, natural gas, methane gas, coal and charcoal products for household use;

(3) Books, newspapers, and magazines;

(4) Feeds, chemical fertilizers, agricultural chemicals, agricultural machinery and covering plastic film for farming; and

(5) Other goods specified by the State Council.

3. For taxpayers that export goods, the tax rate shall be zero, unless otherwise provided by the State Council.

4. For taxpayers that provide processing, repairs and replacement services (hereinafter referred to as "taxable services"), the tax rate shall be 17%.

Any adjustments to the tax rates shall be determined by the State Council.

第三条　纳税人兼营不同税率的货物或者应税劳务，应当分别核算不同税率货物或者应税劳务的销售额；未分别核算销售额的，从高适用税率。

Article 3 For taxpayers that deal in goods or taxable services with different tax rates, the sales amount of such goods or taxable services shall be accounted for separately. If such sales amount is not accounted for separately, a higher tax rate shall apply.

第四条　除本条例第十一条规定外，纳税人销售货物或者提供应税劳务（以下简称销售货物或者应税劳务），应纳税额为当期销项税额抵扣当期进项税额后的余额。应纳税额计算公式：

应纳税额=当期销项税额一当期进项税额

当期销项税额小于当期进项税额不足抵扣时，其不足部分可以结转下期继续抵扣。

Article 4 Except as provided in Article 13 of these Regulations, for taxpayers engaged in the sales of goods or the provision of taxable services (hereinafter referred to as "the sales of goods or taxable services"), the tax payable shall be the balance of output tax for the current period subtracted by the input tax for current the period. The formula for computing the tax payable is as follows:

Tax payable=Output tax for the current period-Input tax for the current period

Where the output tax for the current period is less than the input tax for the current period and is insufficient to offset against the input tax for the current period, the input tax in excess can be

	carried forward for offsetting in the period that follows.
第五条　纳税人销售货物或者应税劳务，按照销售额和本条例第二条规定的税率计算并向购买方收取的增值税额，为销项税额。 销项税额计算公式：销项税额=销售额×税率	Article 5 For taxpayers that engage in the sales of goods or taxable services, the output tax shall be the value-added tax payable calculated on the basis of the sales amounts and the tax rates prescribed in Article 2 of these Regulations and received from the purchasers concerned. The formula for computing the output tax is as follows: Output tax = Sales amount * Tax rate
第六条　销售额为纳税人销售货物或者应税劳务向购买方收取的全部价款和价外费用，但是不包括收取的销项税额。 销售额以人民币计算。纳税人以人民币以外的货币结算销售额的，应当折合成人民币计算。	Article 6 The sales amount shall be the total consideration and all other charges receivable from purchasers by a taxpayer that engages in the sales of goods or taxable services, but excluding the output tax receivable. The sales amount shall be computed in CNY. The sales amount of a taxpayer settled in any currency other than CNY shall be converted into CNY.
第七条　纳税人销售货物或者应税劳务的价格明显偏低并无正当理由的，由主管税务机关核定其销售额。	Article 7 Where the price used by the taxpayer in the sales of goods or taxable services is obviously low without proper reasons, the sales amount shall be verified by the competent taxation authorities.
第八条　纳税人购进货物或者接受应税劳务（以下简称购进货物或者应税劳务）支付或者负担的增值税额，为进项税额。 下列进项税额准予从销项税额中抵扣： （一）从销售方取得的增值税专用发票上注明的增值税额。 （二）从海关取得的海关进口增值税专用缴款书上注明的增值税额。 （三）购进农产品，除取得增值税专用发票或者海关进口增值税专用缴款书外，按照农产品收购发票或者销售发票上注明的农产品买价和13%的扣除率计算的进项税额。进项	Article 8 For taxpayers who purchase goods or receive taxable services (hereinafter referred to as the "purchasing goods or taxable services"), the value-added tax paid or borne shall be the input tax. The following input tax may be offset against the output tax: 1. Value-added tax indicated in special invoices for value-added tax obtained from a seller; 2. Value-added tax indicated in special receipts for import value-added tax issued by a customs authority; 3. In the case of purchasing agricultural products, in addition to obtaining special invoices for value-added tax or special receipts for import value-added tax obtained from a customs authority, the input tax shall be calculated on the basis of the purchase price of the agricultural products indicated in purchase invoices or sales invoices for such agricultural products at a deduction rate of 13%. The formula for calculating such input tax is as follows: Input tax = Purchase price * Deduction rate; and 4. In the case of paying transportation expenses in the

税额计算公式：

进项税额=买价×扣除率

（四）购进或者销售货物以及在生产经营过程中支付运输费用的，按照运输费用结算单据上注明的运输费用金额和7%的扣除率计算的进项税额。进项税额计算公式：

进项税额=运输费用金额×扣除率

准予抵扣的项目和扣除率的调整，由国务院决定。

purchase or sales of goods or in the course of production and operation, the input tax calculated on the basis of the amount of transportation expenses indicated in settlement receipts for transportation expenses at a deduction rate of 7%. The formula for calculating such input tax is as follows:

Input tax = transportation expenses * Deduction rate

Items for which deduction may be made and adjustments to deduction rates shall be determined by the State Council.

第九条　纳税人购进货物或者应税劳务，取得的增值税扣税凭证不符合法律、行政法规或者国务院税务主管部门有关规定的，其进项税额不得从销项税额中抵扣。

Article 9 Where certificates for the deduction of value-added tax obtained by taxpayers purchasing goods or taxable services do not comply with laws, administrative regulations or relevant provisions of the competent taxation authority under the State Council, their input tax shall not be credited against the output tax involved.

第十条　下列项目的进项税额不得从销项税额中抵扣：

（一）用于非增值税应税项目、免征增值税项目、集体福利或者个人消费的购进货物或者应税劳务；

（二）非正常损失的购进货物及相关的应税劳务；

（三）非正常损失的在产品、产成品所耗用的购进货物或者应税劳务；

（四）国务院财政、税务主管部门规定的纳税人自用消费品；

（五）本条第（一）项至第（四）项规定的货物的运输费用和销售免税货物的运输费用。

Article 10 Input tax for the following items shall not be credited against the output tax involved:

1. Goods or taxable services purchased for projects not subject to value-added tax, projects exempted from value-added tax, collective benefits or individual consumption;
2. Goods and relevant taxable services purchased that are lost in an unusual manner;
3. Goods or taxable services purchased that are consumed by products in progress or finished products that are lost in an unusual manner;
4. Consumer goods for the self-consumption of taxpayers which are specified by the competent authorities for financial and taxation affairs under the State Council; and
5. Transportation expenses for goods specified in Items 1 through 4 of this Article and for the sales of tax-free goods.

第十一条　小规模纳税人销售货物或者应税劳务，实行按照销售额和征收率计算应纳税额的简易办法，并不得抵扣进项税额。应纳税额计算

Article 11 A simplified method for calculating tax payable on the basis of sales amounts and leviable rates shall apply to small-scale taxpayers engaged in the sales of goods or taxable services. The formula for calculating such tax payable is as follows:

公式：

应纳税额=销售额×征收率

小规模纳税人的标准由国务院财政、税务主管部门规定。

Tax payable = Sales amount * leviable rate

The criteria for small-scale taxpayers shall be specified by the competent authorities for financial and taxation affairs under the State Council.

第十二条　小规模纳税人增值税征收率为3%。

征收率的调整，由国务院决定。

Article 12 The rate at which value-added tax is levied on small-scale taxpayers shall be 3%.

Any adjustments to the leviable rate shall be determined by the State Council.

第十三条　小规模纳税人以外的纳税人应当向主管税务机关申请资格认定。具体认定办法由国务院税务主管部门制定。

小规模纳税人会计核算健全，能够提供准确税务资料的，可以向主管税务机关申请资格认定，不作为小规模纳税人，依照本条例有关规定计算应纳税额。

Article 13 Any taxpayers other than small-scale taxpayers shall file an application for the recognition of status to the competent taxation authority. Specific recognition measures shall be formulated by the competent taxation authority.

In order to operate as a non-small-scale taxpayer and to calculate tax payable in accordance with relevant provisions of these Regulations, any small-scale taxpayer that has a sound accounting system and is able to provide accurate tax information may file an application for the recognition of status to the competent taxation authority.

第十四条　纳税人进口货物，按照组成计税价格和本条例第二条规定的税率计算应纳税额。

组成计税价格和应纳税额计算公式：

组成计税价格=关税完税价格+关税+消费税

应纳税额=组成计税价格×税率

Article 14 For taxpayers that import goods, tax payable shall be computed based on

the composite assessable price and the tax rate prescribed in Article 2 of these Regulations. The formulas for computing the composite assessable price and the tax payable are as follows:

Composite assessable price=customs dutiable value customs duty consumption tax

Tax payable = composite assessable price * tax rate

第十五条　下列项目免征增值税：

（一）农业生产者销售的自产农产品；

（二）避孕药品和用具；

（三）古旧图书；

（四）直接用于科学研究、科学试验和教学的进口仪器、设备；

（五）外国政府、国际组

Article 15 The following items shall be exempt from value-added tax:

1. Self-produced agricultural products sold by agricultural producers;

2. Contraceptive medicines and devices;

3. Antique books;

4. Instruments and equipment imported to be directly used in scientific research, scientific experiments and educational activities;

5. Materials and equipment imported from foreign governments

织无偿援助的进口物资和设备；	and international organizations as free assistance;
（六）由残疾人的组织直接进口供残疾人专用的物品；	6. Articles imported directly by organizations for the disabled for special use by the disabled; and
（七）销售的自己使用过的物品。	7. Self-used goods which are sold.
除前款规定外，增值税的免税、减税项目由国务院规定。任何地区、部门均不得规定免税、减税项目。	Except as provided in the preceding paragraph, items to which value-added tax exemption and reduction is applicable shall be specified by the State Council. No region or authority shall specify any item to which value-added tax exemption and reduction is applicable.
第十六条　纳税人兼营免税、减税项目的，应当分别核算免税、减税项目的销售额；未分别核算销售额的，不得免税、减税。	Article 16 For taxpayers engaged in items to which tax exemption or reduction is applicable, the sales amounts of such items shall be accounted for separately; where such sales amounts are not separately accounted for, tax exemption or reduction shall not be made.
第十七条　纳税人销售额未达到国务院财政、税务主管部门规定的增值税起征点的，免征增值税；达到起征点的，依照本条例规定全额计算缴纳增值税。	Article 17 Where the sales amount of a taxpayer does not reach the threshold for levying value-added tax specified by the competent authorities for financial and taxation affairs under the State Council, the taxpayer shall be exempt from value-added tax. Where such sales amount reaches the aforesaid threshold, value-added tax shall be calculated and paid in full in accordance with provisions of these Regulations.
第十八条　中华人民共和国境外的单位或者个人在境内提供应税劳务，在境内未设有经营机构的，以其境内代理人为扣缴义务人；在境内没有代理人的，以购买方为扣缴义务人。	Article 18 For any unit or individual outside China that provides taxable service in China and does not have a business office in China, the representative of any such unit or individual shall be the withholding agent; where there is no representative for any such unit or individual, the purchaser concerned shall be the withholding agent.
第十九条　增值税纳税义务发生时间:	Article 19 Time at which the obligation to pay value-added tax arises is as follows:
（一）销售货物或者应税劳务，为收讫销售款项或者取得索取销售款项凭据的当天；先开具发票的，为开具发票的当天。	1. For the sales of goods or taxable services, the date on which the sales sum is received or the evidence for demanding the sales sum is obtained; and
（二）进口货物，为报关进口的当天。	2. For the importation of goods, the date on which import declaration is made.
增值税扣缴义务发生时间为纳税人增值税纳税义务发生	Time at which the obligation to withhold value-added tax arises is the date on which a taxpayer is obliged to pay value-added tax.

的当天。

第二十条　增值税由税务机关征收，进口货物的增值税由海关代征。

个人携带或者邮寄进境自用物品的增值税，连同关税一并计征。具体办法由国务院关税税则委员会会同有关部门制定。

Article 20 Value-added tax shall be collected by taxation authorities. Value added tax for imported goods shall be collected by the customs authorities on behalf of taxation authorities.

Value-added tax for self-used articles brought or mailed into China by individuals shall be levied together with the customs duty. Specific measures shall be formulated by the tariff policy committee of the State Council together with the relevant authorities.

第二十一条　纳税人销售货物或者应税劳务，应当向索取增值税专用发票的购买方开具增值税专用发票，并在增值税专用发票上分别注明销售额和销项税额。

属于下列情形之一的，不得开具增值税专用发票：

（一）向消费者个人销售货物或者应税劳务的；

（二）销售货物或者应税劳务适用免税规定的；

（三）小规模纳税人销售货物或者应税劳务的。

Article 21 Taxpayers that sell goods or taxable services shall issue special invoices for value-added tax to purchasers that ask for such invoices and specify both sales amounts and output tax in such invoices. Under one of the following circumstances, no special invoice for value-added tax shall be issued:

1. Where goods or taxable services are sold to individual consumers;

2. Where tax exemption provisions are applicable to goods or taxable services that are sold; or

3. Where goods or taxable services are sold by small-scale taxpayers.

第二十二条　增值税纳税地点：

（一）固定业户应当向其机构所在地的主管税务机关申报纳税。总机构和分支机构不在同一县（市）的，应当分别向各自所在地的主管税务机关申报纳税；经国务院财政、税务主管部门或者其授权的财政、税务机关批准，可以由总机构汇总向总机构所在地的主管税务机关申报纳税。

（二）固定业户到外县（市）销售货物或者应税劳务，应当向其机构所在地的主管税务机关申请开具外出经营活动税收管理证明，并向其

Article 22 Places at which value-added tax are to be paid are as follows:

1. Businesses with a fixed establishment shall make a tax return and pay tax to the competent taxation authorities at the place where the establishment is located. Where the head offices and branches are not in the same county (or city), they shall make a tax return and pay tax to the competent taxation authorities at the place where they are located. The head offices may, upon the approval of the competent authorities for financial and taxation affairs under the State Council or any authorities for financial and taxation affairs authorized by them, make a tax return and pay tax on a consolidated basis to the competent tax authorities at the place where the head offices are located;

2. Businesses with a fixed establishment that sell goods or taxable services in another county (or city) shall apply for the issuance of a tax administration certificate of outbound

机构所在地的主管税务机关申报纳税；未开具证明的，应当向销售地或者劳务发生地的主管税务机关申报纳税；未向销售地或者劳务发生地的主管税务机关申报纳税的，由其机构所在地的主管税务机关补征税款。 （三）非固定业户销售货物或者应税劳务，应当向销售地或者劳务发生地的主管税务机关申报纳税；未向销售地或者劳务发生地的主管税务机关申报纳税的，由其机构所在地或者居住地的主管税务机关补征税款。 （四）进口货物，应当向报关地海关申报纳税。 扣缴义务人应当向其机构所在地或者居住地的主管税务机关申报缴纳其扣缴的税款。	business activities to the competent tax authorities at the place where the establishment is located and shall make a tax return and pay tax to the competent taxation authorities at the place where the establishment is located; businesses that sell goods or taxable services in another county (or city) without such a certificate shall make a tax return and pay tax to the competent taxation authorities at the places where the sales activities take place or services are provided; where such businesses fail to make a tax return and pay tax to the competent taxation authorities at the places where the sales activities take place or services are provided, the competent tax authorities at the place where the establishment is located shall collect overdue tax ; 3. Businesses without a fixed establishment that sell goods or taxable services shall make a tax return and pay tax to the competent taxation authorities at the place where the sales activities take place or services are provided; where such businesses fail to make a tax return and pay tax to the competent taxation authorities at the places where the sales activities take place or services are provided, the competent tax authorities at the places where such businesses are located or registered shall collect overdue tax; and 4. For imported goods, taxpayers shall make a tax return and pay tax to the customs authority at the places where such imported goods are declared.
第二十三条　增值税的纳税期限分别为1日、3日、5日、10日、15日、1个月或者1个季度。纳税人的具体纳税期限，由主管税务机关根据纳税人应纳税额的大小分别核定；不能按照固定期限纳税的，可以按次纳税。 纳税人以1个月或者1个季度为1个纳税期的，自期满之日起15日内申报纳税；以1日、3日、5日、10日或者15日为1个纳税期的，自期满之日起5日内预缴税款，于次月1日起15日内申报纳税并结清上月应纳税款。 扣缴义务人解缴税款的期限，依照前两款规定执行。	Article 23 Tax payment Periods for value-added tax are respectively one day, three days, five days, ten days, fifteen days, one month or one quarter. The specific tax payment period for a taxpayer shall be determined by the competent taxation authority according to the amount of tax payable by the taxpayer; tax that cannot be paid within a fixed period may be paid on a transaction-by-transaction basis. Taxpayers to whom the tax payment period of one month or one quarter applies shall make a tax return and pay tax within fifteen days of the expiration of such period; taxpayers to whom the tax payment period of one day, three days, five days, ten days or fifteen days applies shall prepay tax within five days of the expiration of such period and within the first fifteen days of the following month make a tax return and settle tax payable for the current month. The provisions of the preceding two paragraphs shall apply to tax payment periods for withholding agents.

第二十四条　纳税人进口货物，应当自海关填发海关进口增值税专用缴款书之日起15日内缴纳税款。	Article 24 Taxpayers that import goods shall pay tax within fifteen days of the date on which special receipts for import value-added tax are issued by customs authorities.
第二十五条　纳税人出口货物适用退（免）税规定的，应当向海关办理出口手续，凭出口报关单等有关凭证，在规定的出口退（免）税申报期内按月向主管税务机关申报办理该项出口货物的退（免）税。具体办法由国务院财政、税务主管部门制定。 出口货物办理退税后发生退货或者退关的，纳税人应当依法补缴已退的税款。	Article 25 Taxpayers that export goods to which provisions relating to tax refund (exemption) are applicable shall, upon completion of export procedures with customs authorities, apply for tax refund (exemption) for such goods to the competent taxation authorities on a monthly basis on the strength of export declaration forms and other relevant evidence. Specific measures shall be formulated by the competent authorities for financial and taxation affairs under the State Council. Where exported goods are returned or shut out after tax refund fro such goods has been completed, the taxpayer concerned shall, in accordance with the law, return the amount of tax that has been refunded.
第二十六条　增值税的征收管理，依照《中华人民共和国税收征收管理法》及本条例有关规定执行。	Article 26 The collection and administration of value-added tax shall be conducted in accordance with the relevant provisions of the Law of the People's Republic of China on the Administration of Tax Levying and these Regulations.
第二十七条　本条例自2009年1月1日起施行。	Article 27 These Regulations shall come into effect as of January 1, 2009.

中华人民共和国增值税暂行条例（2017年修订）	Interim Value-Added Tax Regulations of the People's Republic of China (Revised in 2017)
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中华人民共和国国务院令第691号	Order of the State Council of the People's Republic of China No.691
2017年11月19日	November 19, 2017
（1993年12月13日中华人民共和国国务院令第134号公布　2008年11月5日国务院第34次常务会议修订通过　根据2016年2月6日《国务院关于修改部分行政法规的决定》第一次修订　根据2017年11月19日《国务院关于废止〈中华人民共和国营业税暂行条例〉和修改〈中华人民共和国增值税暂行条例〉的决定》第二次修订）	(Published by the Order of the State Council of the People's Republic of China No.134 on December 13, 1993; revised and adopted at the 34th executive meeting of the State Council on November 5, 2008; revised for the first time in accordance with the Decision of the State Council on Revising Certain Administrative Regulations dated February 6, 2016; and revised for the second time in accordance with the Decision of the State Council on Repealing the Interim Regulations of the People's Republic of China on Business Tax and Revising the Interim Value-Added Tax Regulations of the People's Republic of China dated November 19, 2017)
第一条　在中华人民共和国境内销售货物或者加工、修理修配劳务（以下简称劳务），销售服务、无形资产、不动产以及进口货物的单位和个人，为增值税的纳税人，应当依照本条例缴纳增值税。	Article 1 Entities and individuals selling goods, providing labor services of processing, repairs or maintenance (hereinafter referred to as the "labor services"), or selling services, intangible assets or real property in China, or importing goods to China, shall be identified as taxpayers of value-added tax, and shall pay value-added tax under the Interim Value-Added Tax Regulations of the People's Republic of China (Revised in 2017).
第二条　增值税税率： （一）纳税人销售货物、劳务、有形动产租赁服务或者进口货物，除本条第二项、第四项、第五项另有规定外，税率为17%。 （二）纳税人销售交通运输、邮政、基础电信、建筑、不动产租赁服务，销售不动产，转让土地使用权，销售或者进口下列货物，税率为11%： 1.粮食等农产品、食用植物油、食用盐； 2.自来水、暖气、冷气、热水、煤气、石油液化气、天然气、二甲醚、沼气、居民用煤炭制品； 3.图书、报纸、杂志、音像制品、电子出版物； 4.饲料、化肥、农药、农机、农膜； 5.国务院规定的其他货物。 （三）纳税人销售服务、无形资产，除本条第一项、第二项、第五项另有规定外，税率为6%。 （四）纳税人出口货物，税率为零；但是，国务院另有规定的除外。 （五）境内单位和个人跨境销售国务院规定范围内的服务、无形资产，税	Article 2 Value-added tax rates: 1. Taxpayers that sell goods, labor services or tangible personal property leasing services or import goods and do not fall within the scope as specified in Item 2, Item 4 and Item 5 of this Article shall be subject to a 17% tax rate. 2. Taxpayers that sell transport services, postal services, basic telecommunications services, construction services, or real property leasing services, sell real property, transfer the land use right, or sell or import the goods listed below shall be subject to an 11% tax rate: (1) Such agricultural products as grain, edible vegetable oil, and common salt; (2) Tap water, heat supply, air-conditioning, hot water, gas, liquefied petroleum gas, natural gas, dimethyl ether, methane and civil-use coal products; (3) Books, newspapers, magazines, audio-visual products, and electronic publications; (4) Feeds, chemical fertilizers, pesticides, agricultural machineries and mulching films; and (5) Other goods specified by the State Council. 3. Taxpayers that sell services or intangible assets and do not fall within the scope as specified in Item1, Item 2 and Item 5 of this Article shall be subject to a 6% tax rate. 4. Taxpayers who export goods are subject to a zero tax rate, unless otherwise specified by the State Council. 5. Domestic entities and individuals that sell services or intangible assets under the scope specified by the State Council across borders are subject to a zero tax rate. Adjustments to the tax rates shall be decided by the State Council.

率为零。

税率的调整，由国务院决定。

第三条　纳税人兼营不同税率的项目，应当分别核算不同税率项目的销售额；未分别核算销售额的，从高适用税率。

Article 3 Taxpayers concurrently engaging in trading items that are subject to VAT at different rates shall separately calculate the sales value of such items based on the applicable tax rates. Where the sales values are not calculated separately, the highest tax rate applies.

第四条　除本条例第十一条规定外，纳税人销售货物、劳务、服务、无形资产、不动产（以下统称应税销售行为），应纳税额为当期销项税额抵扣当期进项税额后的余额。应纳税额计算公式：

应纳税额=当期销项税额－当期进项税额

当期销项税额小于当期进项税额不足抵扣时，其不足部分可以结转下期继续抵扣。

Article 4 Except in circumstances specified in Article 11 of these Regulations, taxpayers' liability for selling goods, labor services, services, intangible assets, or real property (hereinafter referred to as the "taxable sales activities") shall amount to the balance after deducting input tax from output tax in the current period. The formula for the taxable amount is as follows:

Taxable Amount = Output Tax in the Current Period - Input Tax in the Current Period

Where output tax is less than input tax in the current period, the unutilized input tax may be carried forward to the subsequent period.

第五条　纳税人发生应税销售行为，按照销售额和本条例第二条规定的税率计算收取的增值税额，为销项税额。销项税额计算公式：

销项税额=销售额×税率

Article 5 Output tax is the amount of value-added tax calculated and collected by taxpayers for their taxable sales activities based on multiplication of the sales value by the rates listed in Article 2 of these Regulations. The formula for the calculation of output value-added tax is as follows:

Output Tax = Sales Value x Tax Rate

第六条　销售额为纳税人发生应税销售行为收取的全部价款和价外费用，但是不包括收取的销项税额。

销售额以人民币计算。纳税人以人民币以外的货币结算销售额的，应当折合成人民币计算。

Article 6 Sales value shall include the full price charged by taxpayers for their taxable sales activities plus additional fees and charges, but shall not include the output value-added tax.

Sales value shall be calculated in Renminbi. Taxpayers who sell goods in currencies other than Renminbi shall convert their sales value into Renminbi.

第七条　纳税人发生应税销售行为的价格明显偏低并无正当理由的，由主管税务机关核定其销售额。

Article 7 If a taxpayer has any taxable sales activity at a significantly lower price without a good reason, the sales value in question shall be determined by the competent taxation authority.

第八条　纳税人购进货物、劳务、服务、无形资产、不动产支付或者负担的增值税额，为进项税额。

下列进项税额准予从销项税额中抵扣：

（一）从销售方取得的增值税专用发票上注明的增值税额。

（二）从海关取得的海关进口增值税专用缴款书上注明的增值税额。

（三）购进农产品，除取得增值税专用发票或者海关进口增值税专用缴款书外，按照农产品收购发票或者销售发票上注明的农产品买价和11%的扣除率计算的进项税额，国务院另有规定的除外。进项税额计算公式：

进项税额=买价×扣除率

（四）自境外单位或者个人购进劳务、服务、无形资产或者境内的不动产，从税务机关或者扣缴义务人取得的代扣代缴税款的完税凭证上注明的增值税额。

准予抵扣的项目和扣除率的调整，由国务院决定。

Article 8 Input tax is the amount of value-added tax payable by the taxpayer that purchases goods, labour services, services, intangible assets, or real property.

Input tax shall be deducted from output tax in the following circumstances:

1. The amount of value-added tax is printed on the value-added tax invoice acquired from the seller.

2. The amount of value-added tax is printed on the paid import value-added tax receipt acquired from Customs.

3. Input tax on purchases of agricultural products is calculated by multiplying the 11% deductible rate by the selling price of the agricultural products in question printed on the purchase invoice or sales invoice for such agricultural products, as supported by related value-added tax invoices or paid import value-added tax receipts from Customs, unless otherwise specified by the State Council. The formula for the calculation of input tax is as follows:

Input Tax = Selling Price x Deductible Rate

4. The amount of value-added tax indicated on the tax payment certificate issued by the tax authority or the party obligated with withholding tax for the tax withheld and remitted on a commission basis, if labor services, services, intangible assets or domestic real property are purchased from overseas entities or individuals.

Adjustments to deductible items and rates shall be determined by the State Council.

第九条　纳税人购进货物、劳务、服务、无形资产、不动产，取得的增值税扣税凭证不符合法律、行政法规或者国务院税务主管部门有关规定的，其进

Article 9 Input tax on goods, labor services, services, intangible assets, and real property purchased by taxpayers shall not be deducted from output tax if the related documentation for value-added tax rebates does not meet the requirements as stipulated in the relevant laws, regulations or rules of the taxation

项税额不得从销项税额中抵扣。

第十条 下列项目的进项税额不得从销项税额中抵扣：

（一）用于简易计税方法计税项目、免征增值税项目、集体福利或者个人消费的购进货物、劳务、服务、无形资产和不动产；

（二）非正常损失的购进货物，以及相关的劳务和交通运输服务；

（三）非正常损失的在产品、产成品所耗用的购进货物（不包括固定资产）、劳务和交通运输服务；

（四）国务院规定的其他项目。

Article 10 Input tax on the following items shall not be deducted from output tax:

1. Goods, labor services, services, intangible assets and real property purchased for items subject to the simplified calculation method, items exempted from value-added tax, or for collective welfare or personal consumption;
2. Goods and related labor services and transport services purchased but then damaged or lost in abnormal circumstances;
3. Products, and other goods (excluding fixed assets), labor services and transport services purchased for processing finished products, lost or damaged in abnormal circumstances; and
4. Other items specified by the State Council.

第十一条 小规模纳税人发生应税销售行为，实行按照销售额和征收率计算应纳税额的简易办法，并不得抵扣进项税额。应纳税额计算公式：

应纳税额=销售额×征收率

小规模纳税人的标准由国务院财政、税务主管部门规定。

Article 11 Small-scale taxpayers that have taxable sales activities shall calculate the taxable amount under the simplified method by directly multiplying the sales value by the applicable rate, and the input tax shall not be deductible. The formula for the taxable amount is as follows:

Taxable Amount = Sales Value x Applicable Tax Rate

The criteria for determining small-scale taxpayers shall be provided by the finance and tax division of the State Council.

第十二条 小规模纳税人增值税征收率为3%，国务院另有规定的除外。

Article 12 Small-scale taxpayers shall be subject to the 3% value-added tax rate, unless otherwise stipulated by the State Council.

第十三条 小规模纳税人以外的纳税人应当向主管税务机关办理登记。具体登记办法由国务院税务主管部门制定。

小规模纳税人会计核算健全，能够提供准确税务资料的，可以向主管税务机关办理登记，不作为小规模纳税人，依照本条例有关规定计算应纳税额。

Article 13 Taxpayers other than small-scale taxpayers shall conduct registration with the competent taxation authorities. The procedures for registration shall be determined by the tax division of the State Council.

Small-scale taxpayers who are able to prove their accounting and auditing records and produce accurate taxation information may register with the competent taxation authorities not as small-scale taxpayers, and calculate relevant tax payable as stipulated in these Regulations.

第十四条 纳税人进口货物，按照组成计税价格和本条例第二条规定的税率计算应纳税额。组成计税价格和应纳税额计算公式：

组成计税价格=关税完税价格+关税+消费税

应纳税额=组成计税价格×税率

Article 14 Taxpayers who import goods shall calculate their taxable amount by multiplying the gross taxable price by the applicable tax rates provided in Article 2 of these Regulations. The formulae for the gross taxable price and the taxable amount are as follows:

Gross Taxable Price = Price after Customs Duty Consumption Tax

Taxable Amount = Gross Taxable Price x Tax Rate

第十五条 下列项目免征增值税：

（一）农业生产者销售的自产农产品；

（二）避孕药品和用具；

（三）古旧图书；

（四）直接用于科学研究、科学试验和教学的进口仪器、设备；

（五）外国政府、国际组织无偿援助的进口物资和设备；

（六）由残疾人的组织直接进口供残疾人专用的物品；

（七）销售的自己使用过的物品。

除前款规定外，增值税的免税、减税项目由国务院规定。任何地区、部门均不得规定免税、减税项目。

Article 15 The items listed below shall be exempted from value-added tax:

1. Agricultural products produced and sold by agricultural producers themselves;
2. Prophylactic drugs and devices;
3. Antique books;
4. Imported instruments and equipment to be directly used in scientific research, scientific experiments and teaching;
5. Materials and equipment imported by foreign governments and international organizations for gratis aid;
6. Products exclusively for the disabled directly imported by organizations for the disabled; and
7. Sales of goods used by sellers themselves.

Except for those specified in the above Articles, items subject to exemption and deduction for value-added tax purposes shall be determined by the State Council. No localities or departments may decide exempted or deductible items.

第十六条 纳税人兼营免税、减税项目的，应当分别核算免税、减税项目的销售额；未分别核算销售额的，不得免税、减税。

Article 16 Taxpayers who are concurrently trading exempted and deductible items shall separately calculate the sales value of such exempted and deductible items so that sales values not separately calculated shall not be exempted or deductible.

第十七条 纳税人销售额未达到国务院财政、税务主管部门规定的增值税起征点的，免征增值税；达到起征点

Article 17 Taxpayers whose sales value does not reach the threshold for levying value-added tax as specified by the finance and tax division of the State Council shall be exempted from value-added tax. Those whose sales value has reached

的，依照本条例规定全额计算缴纳增值税。

the aforesaid threshold shall be bound to calculate and pay value-added tax under these Regulations.

第十八条　中华人民共和国境外的单位或者个人在境内销售劳务，在境内未设有经营机构的，以其境内代理人为扣缴义务人；在境内没有代理人的，以购买方为扣缴义务人。

Article 18 For entities or individuals outside China selling labor services in China without an office in China, local agents, or an appointed agent, purchasers shall become the parties to withhold and pay tax on their behalf.

第十九条　增值税纳税义务发生时间：

（一）发生应税销售行为，为收讫销售款项或者取得索取销售款项凭据的当天；先开具发票的，为开具发票的当天。

（二）进口货物，为报关进口的当天。

增值税扣缴义务发生时间为纳税人增值税纳税义务发生的当天。

Article 19 Value-added tax liability occurs (tax point):

1. For taxable sales activities, the tax point shall be the date on which the full payment is made or the receipt of the payment is delivered. Should the invoice be issued in advance, the tax point shall be the date on which the invoice is issued.

2. For imported goods, the tax point shall be the date on which the import declaration is lodged.

The tax point for withholding value-added tax shall be the date on which value-added tax liability on taxpayers occurs.

第二十条　增值税由税务机关征收，进口货物的增值税由海关代征。

个人携带或者邮寄进境自用物品的增值税，连同关税一并计征。具体办法由国务院关税税则委员会会同有关部门制定。

Article 20 Value-added tax shall be levied by the taxation authorities. Value-added tax on imported goods shall be levied by Customs.

Value-added tax on articles carried or posted by individuals to China for personal consumption shall be calculated and levied together with customs duties. The practical rules shall be drafted by the Customs Tariff Commission of the State Council jointly with the departments concerned.

第二十一条　纳税人发生应税销售行为，应当向索取增值税专用发票的购买方开具增值税专用发票，并在增值税专用发票上分别注明销售额和销项税额。

属于下列情形之一的，不得开具增值税专用发票：

（一）应税销售行为的购买方为消费者个人的；

（二）发生应税销售行为适用免税规定的。

Article 21 When carrying on taxable sales activities, taxpayers shall issue value-added tax special invoices upon the request of buyers, and shall print the sales value and output tax amount on such value-added tax special invoices.

Value-added tax special invoices shall not be issued in the following circumstances:

1. The purchase of taxable sales activities by individual consumers; or

2. The application of VAT exemption rules to taxable sales activities.

第二十二条　增值税纳税地点：

（一）固定业户应当向其机构所在地的主管税务机关申报纳税。总机构和分支机构不在同一县（市）的，应当分别向各自所在地的主管税务机关申报纳税；经国务院财政、税务主管部门或者其授权的财政、税务机关批准，可以由总机构汇总向总机构所在地的主管税务机关申报纳税。

（二）固定业户到外县（市）销售货物或者劳务，应当向其机构所在地的主管税务机关报告外出经营事项，并向其机构所在地的主管税务机关申报纳税；未报告的，应当向销售地或者劳务发生地的主管税务机关申报纳税；未向销售地或者劳务发生地的主管税务机关申报纳税的，由其机构所在地的主管税务机关补征税款。

（三）非固定业户销售货物或者劳务，应当向销售地或者劳务发生地的主管税务机关申报纳税；未向销售地或者劳务发生地的主管税务机关申报纳税的，由其机构所在地或者居住地的主管税务机关补征税款。

（四）进口货物，应当向报关地海

Article 22 Localities accepting value-added tax payments are listed as follows:

1. Traders with fixed business addresses shall file tax returns with the competent taxation authorities at the locations of their offices. Headquarters and local offices located in different counties (cities) shall separately file tax returns with the competent local taxation authorities in their localities. Upon approval of the finance and tax division of the State Council or the authorized departments of finance and tax, headquarters may file tax returns with the competent taxation authorities within their localities for themselves and their local offices.

2. Traders with fixed business addresses who sell goods or taxable labor services in other counties (cities) shall report the non-local business concerned to the competent taxation authorities at the locations of their offices, and shall file tax returns in the locations of their offices. Where the non-local business has not been reported, the traders in question shall file tax returns with the competent taxation authorities in the localities where the sales or taxable labor services in question take place. Should taxpayers not file tax returns with the competent taxation authorities in the localities where the sales or taxable labor services in question take place, the competent taxation authorities at the locations of their offices shall pursue the due tax from these taxpayers.

3. Traders without fixed business addresses who sell goods or labor services shall file tax returns with the competent taxation authority in the localities where the sales or taxable labor services in question take place. Should taxpayers not file tax returns with the competent taxation authorities in the localities where the sales or taxable labor services in question take place, they shall pay tax to the competent local taxation authorities at the locations of the traders' offices or domiciles.

关申报纳税。

扣缴义务人应当向其机构所在地或者居住地的主管税务机关申报缴纳其扣缴的税款。

4. Tax returns and tax on imported goods shall be filed with and paid to Customs.

Parties who have the obligation of withholding tax shall file tax returns for the withheld tax to the competent tax authorities at the locations of the parties' offices or domiciles.

第二十三条　增值税的纳税期限分别为1日、3日、5日、10日、15日、1个月或者1个季度。纳税人的具体纳税期限，由主管税务机关根据纳税人应纳税额的大小分别核定；不能按照固定期限纳税的，可以按次纳税。

纳税人以1个月或者1个季度为1个纳税期的，自期满之日起15日内申报纳税；以1日、3日、5日、10日或者15日为1个纳税期的，自期满之日起5日内预缴税款，于次月1日起15日内申报纳税并结清上月应纳税款。

扣缴义务人解缴税款的期限，依照前两款规定执行。

Article 23 The value-added tax period shall be on the 1st, 3rd, 5th, 10th or 15th day of each month, or on a monthly or quarterly basis. The due date of value-added tax shall be determined by the competent taxation authorities based on the taxable amount. Taxpayers who are unable to pay value-added tax on a periodical basis may pay tax after every single transaction.

Taxpayers whose tax periods are on a monthly or quarterly basis shall file tax returns within 15 days of the end of the tax period. Taxpayers whose tax periods are on the 1st, 3rd, 5th, 10th or 15th day of each month shall pre-pay tax within 5 days of the end of the tax period, and, between the 1st and 15th days of the following month, file tax returns and settle the balance of the taxable amount for the previous month.

The tax periods for parties who are obliged to withhold tax shall be fixed in line with the previous two paragraphs.

第二十四条　纳税人进口货物，应当自海关填发海关进口增值税专用缴款书之日起15日内缴纳税款。

Article 24 Taxpayers who import goods shall pay tax within 15 days of Customs sending out the Customs Import Value-Added Tax Payment Notice.

第二十五条　纳税人出口货物适用退（免）税规定的，应当向海关办理出口手续，凭出口报关单等有关凭证，在规定的出口退（免）税申报期内按月向主管税务机关申报办理该项出口货物的退（免）税；境内单位和个人跨境销售服务和无形资产适用退（免）税规定的，应当按期向主管税务机关申报办理退（免）税。具体办法由国务院财政、税务主管部门制定。

出口货物办理退税后发生退货或者退关的，纳税人应当依法补缴已退的税款。

Article 25 Taxpayers who are qualified by the rules governing tax refunds (exemption) for exported goods shall complete the export procedures with Customs, and may apply for the tax refunds (exemption) for the exported goods in question to the competent taxation authorities on a monthly basis by producing the related export declaration documents and other evidence within the filing period as specified in the export tax refund (exemption) rules; domestic entities and individuals that sell services and intangible assets across borders and are eligible for the provisions concerning tax refund (exemption) shall apply to the competent taxation authorities on schedule for the tax to be refunded (exempted). The practical rules shall be drafted by the divisions of finance and tax of the State Council.

If exported goods are returned or withdrawn from Customs, the taxpayers in question shall pay back tax refunds in accordance with the relevant statutory requirements.

第二十六条　增值税的征收管理，依照《中华人民共和国税收征收管理法》及本条例有关规定执行。

Article 26 Value-added tax shall be levied and administered under the Tax Levy and Administration Law of the People's Republic of China and these Regulations.

第二十七条　纳税人缴纳增值税的有关事项，国务院或者国务院财政、税务主管部门经国务院同意另有规定的，依照其规定。

Article 27 Where there are other provisions concerning matters about value-added tax payments by taxpayers, as separately announced by the State Council or by the competent taxation authority or the competent finance authority under the State Council upon approval of the State Council, such provisions shall prevail.

第二十八条　本条例自2009年1月1日起施行。

Article 28 These Regulations shall come into effect as of January 1, 2009.

关于出口货物劳务增值税和消费税政策的通知	Circular on Value-Added Tax and Consumption Tax Policies on Exported Goods and Services
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颁布机关: 国家税务总局; 财政部	Promulgator: State Administration of Taxation; Ministry of Finance
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关于出口货物劳务增值税和消费税政策的通知	Circular on Value-Added Tax and Consumption Tax Policies on Exported Goods and Services
财税[2012]39号	Cai Shui [2012] No.39
2012年5月25日	May 25, 2012
各省、自治区、直辖市、计划单列市财政厅（局）、国家税务局，新疆生产建设兵团财务局:	Finance departments (bureaus) and offices of the State Administration of Taxation of all provinces, autonomous regions, municipalities directly under the Central Government and cities specifically designated in the state plan, and the finance bureau of Xinjiang Production and Construction Corps,
为便于征纳双方系统、准确地了解和执行出口税收政策，财政部和国家税务总局对近年来陆续制定的一系列出口货物、对外提供加工修理修配劳务（以下统称出口货物劳务，包括视同出口货物）增值税和消费税政策进行了梳理归类，并对在实际操作中反映的个别问题做了明确。现将有关事项通知如下:	For the purposes of making it easier for tax authorities and taxpayers to understand and implement the export taxation policies systemically and accurately, the Ministry of Finance and State Administration of Taxation has sorted out and classified the VAT policies and consumption tax policies on exported goods and foreign-oriented processing, repair and fitting services (hereafter referred to as the "exported goods and services", including the "goods deemed as exported goods") which were enacted successively in the recent years, and clarified the several problems reflected in the actual implementation. Relevant issues are hereby notified as follows,
一、适用增值税退（免）税政策的出口货物劳务 对下列出口货物劳务，除适用本通知第六条和第七条规定的外，实行免征和退还增值	Article 1 Exported goods and services eligible for VAT refund (exemption) policies. For the following exported goods and services, besides the provisions in Article 6 and Article 7 of this Circular, the policies concerning the exemption and refund of Value-added Tax

税［以下称增值税退（免）税］政策：

（一）出口企业出口货物。

本通知所称出口企业，是指依法办理工商登记、税务登记、对外贸易经营者备案登记，自营或委托出口货物的单位或个体工商户，以及依法办理工商登记、税务登记但未办理对外贸易经营者备案登记，委托出口货物的生产企业。

本通知所称出口货物，是指向海关报关后实际离境并销售给境外单位或个人的货物，分为自营出口货物和委托出口货物两类。

本通知所称生产企业，是指具有生产能力（包括加工修理修配能力）的单位或个体工商户。

（二）出口企业或其他单位视同出口货物。具体是指：

1.出口企业对外援助、对外承包、境外投资的出口货物。

2.出口企业经海关报关进入国家批准的出口加工区、保税物流园区、保税港区、综合保税区、珠澳跨境工业区（珠海园区）、中哈霍尔果斯国际边境合作中心（中方配套区域）、保税物流中心（B型）（以下统称特殊区域）并销售给特殊区域内单位或境外单位、个人的货物。

3.免税品经营企业销售的货物[国家规定不允许经营和限制出口的货物（见附件1）、卷烟和超出免税品经营企业《企业法人营业执照》规定经营范围的货物除外]。具体是指：（1）中国免税品（集团）有限责任公司向海关报关运入海关监

(hereafter referred to as the "VAT refund (exemption)") shall be applied.

1. Goods exported by export enterprises

For the purpose of this Circular, "export enterprises" means the units or individually owned business that have gone through the formalities for industrial and commercial registration, taxation registration and foreign trade operator archival-filing registration as required by the law, which export goods on a self-operated basis or a commission basis; and the manufacturing enterprises that have gone through the procedure for industrial and commercial registration and taxation registration according to the law but have not gone through the formalities for foreign trade operator archival-filing registration, which export goods through agents.

For the purpose of this Circular, "exported goods" means the goods which have actually left the Chinese territory after being declared to the Customs, including self-exported goods and goods exported through an agent.

For the purpose of this Circular, "manufacturing enterprises" means the units or individually owned business which is equipped with manufacturing ability (including processing, repair and fitting ability).

2. Goods of export enterprises or other units deemed as exported goods, specifically refers to

(1) Goods exported by export enterprises for foreign aid, foreign contract or overseas investment.

(2) Goods which, after having been declared to the Customs by export enterprises, enter the export processing areas, bonded logistics parks, bonded port areas, comprehensive bonded areas, Zhuhai/Macao Cross-Border Industrial Zone (Zhuhai Park), China and Kazakhstan Horgos International Border Cooperation Center (Chinese overall zone) and bonded logistics centers (type B) as approved by the State (hereafter referred to as the "Special Areas" uniformly) , and are sold to the units within the Special Areas or overseas units and individuals.

(3) Goods sold by the enterprises engaging in the business of tax-free commodities [excluding the goods which are prohibited from being traded or restricted from being exported by the State (see Appendix I), cigarettes and goods exceeding the operation scope as provided in the Business License for Enterprise Legal Person of the enterprises engaging in the business of tax-free

管仓库，专供其经国家批准设立的统一经营、统一组织进货、统一制定零售价格、统一管理的免税店销售的货物；（2）国家批准的除中国免税品（集团）有限责任公司外的免税品经营企业，向海关报关运入海关监管仓库，专供其所属的首都机场口岸海关隔离区内的免税店销售的货物；（3）国家批准的除中国免税品（集团）有限责任公司外的免税品经营企业所属的上海虹桥、浦东机场海关隔离区内的免税店销售的货物。

4.出口企业或其他单位销售给用于国际金融组织或外国政府贷款国际招标建设项目的中标机电产品（以下称中标机电产品）。上述中标机电产品，包括外国企业中标再分包给出口企业或其他单位的机电产品。贷款机构和中标机电产品的具体范围见附件2。

5.生产企业向海上石油天然气开采企业销售的自产的海洋工程结构物。海洋工程结构物和海上石油天然气开采企业的具体范围见附件3。

6.出口企业或其他单位销售给国际运输企业用于国际运输工具上的货物。上述规定暂仅适用于外轮供应公司、远洋运输供应公司销售给外轮、远洋国轮的货物，国内航空供应公司生产销售给国内和国外航空公司国际航班的航空食品。

7.出口企业或其他单位销售给特殊区域内生产企业生产耗用且不向海关报关而输入特殊区域的水（包括蒸汽）、电力、燃气（以下称输入特殊区域的

commodities]. The aforesaid goods specifically refer to, A. Goods which are declared to the Customs by the China Duty Free Group and transported to the customs supervision warehouses, intended for the sale at its duty-free shops which are established upon the approval of the State and carry out uniform operation, uniform organization of goods purchasing, uniform formulation of retail price and uniform management; B. Goods which are declared to the Customs and transported to the customs supervision warehouses by the enterprise engaging in the business of duty-free commodities as approved by the State excluding the China Duty Free Group, intended for sale at its duty-free shops within the customs area at its Capital Airport or Port; C. Goods intended for the sale at the duty-free shops within the customs area at Shanghai Hongqiao Airport and Pudong Airport of the enterprise engaging in the business of duty-free commodities as approved by the State excluding the China Duty Free Group.

(4) Sale of mechanical and electrical products through successful bids (hereafter referred to as the "bid winning machinery and electronic products") by export enterprises or other units to international financial organizations or foreign governments for the loans for the international bidding construction projects. The abovementioned bid winning machinery and electronic products include the machinery and electronic products which are sub-contracted to export enterprises or other units by foreign successful bidders. See Appendix II for the specific scope of the loan institutions and the bid winning machinery and electronic products.

(5) The self-produced offshore structures sold by the manufacturing enterprises to the marine oil and gas mining enterprises. See Appendix III for the specific scope of the constructions of offshore structures and the marine oil and gas mining enterprises.

(6) Goods which are sold by export enterprises or other units to international transport enterprises used for international transport vehicles. The aforesaid provisions shall temporarily be applied to the goods which are sold by foreign ships supply companies and ocean shipping supply companies to foreign ships and Chinese ocean ships, and the aviation foods which are produced and sold to international flights of domestic and foreign aviation companies by domestic aviation supply companies.

水电气）。
除本通知及财政部和国家税务总局另有规定外，视同出口货物适用出口货物的各项规定。
（三）出口企业对外提供加工修理修配劳务。
对外提供加工修理修配劳务，是指对进境复出口货物或从事国际运输的运输工具进行的加工修理修配。

(7) Water (including water vapor), electricity and gas (hereafter referred to as the "water, electricity and gas supplied to the special areas") which are sold to the manufacturing enterprises within the special areas for production by export enterprises or other units, and without declaration to the Customs.
Except as otherwise provided by this Circular, the Ministry of Finance or the State Administration of Taxation, the goods deemed as the exported goods shall apply the various kinds of provisions of the exported goods.
3. Foreign processing, repair and fitting services provided by export enterprises.
"Foreign processing, repair and fitting services" means the processing, repair and fitting provided to the imported and re-exported goods or transport vehicles engaging in international transport.

二、增值税退（免）税办法
适用增值税退（免）税政策的出口货物劳务，按照下列规定实行增值税免抵退税或免退税办法。
（一）免抵退税办法。生产企业出口自产货物和视同自产货物（视同自产货物的具体范围见附件4）及对外提供加工修理修配劳务，以及列名生产企业（具体范围见附件5）出口非自产货物，免征增值税，相应的进项税额抵减应纳增值税额（不包括适用增值税即征即退、先征后退政策的应纳增值税额），未抵减完的部分予以退还。
（二）免退税办法。不具有生产能力的出口企业（以下称外贸企业）或其他单位出口货物劳务，免征增值税，相应的进项税额予以退还。

Article 2 Measures for VAT refund (exemption).
Exported goods and services eligible for VAT refund (exemption) policies shall apply the measures for VAT exemption, offset and refund or the measures for VAT exemption and refund.
1. Measures for tax exemption, offset, and refund. When the manufacturing enterprise is exporting self-produced goods and the goods deemed as self-produced goods (see Appendix IV for the specific scope of the goods deemed as self-produced goods) and providing foreign processing, repair and fitting services and when the specific manufacturing enterprise (see Appendix V for the specific scope) is exporting goods which are not produced by it, VAT shall be exempted, the corresponding input tax amount shall be deducted from the payable VAT (excluding payable VAT applying the policy of levy and refund, and refund after collection), and the portion remaining after the deduction shall be refunded.
2. Measures for tax exemption and refund. When the export enterprises without production capability (hereafter referred to as the "foreign trade enterprises") or other units are exporting goods or services, VAT shall be exempted, and the corresponding tax proceeds shall be refunded.

三、增值税出口退税率
（一）除财政部和国家税务总局根据国务院决定而明确的增

Article 3 Export VAT refund rate.
1. Except for the export VAT refund rate (hereafter referred to as the "tax refund rate") otherwise provided for by the Ministry of

值税出口退税率（以下称退税率）外，出口货物的退税率为其适用税率。国家税务总局根据上述规定将退税率通过出口货物劳务退税率文库予以发布，供征纳双方执行。退税率有调整的，除另有规定外，其执行时间以货物（包括被加工修理修配的货物）出口货物报关单（出口退税专用）上注明的出口日期为准。

（二）退税率的特殊规定：

1.外贸企业购进按简易办法征税的出口货物、从小规模纳税人购进的出口货物，其退税率分别为简易办法实际执行的征收率、小规模纳税人征收率。上述出口货物取得增值税专用发票的，退税率按照增值税专用发票上的税率和出口货物退税率孰低的原则确定。

2.出口企业委托加工修理修配货物，其加工修理修配费用的退税率，为出口货物的退税率。

3.中标机电产品、出口企业向海关报关进入特殊区域销售给特殊区域内生产企业生产耗用的列名原材料（以下称列名原材料，其具体范围见附件6）、输入特殊区域的水电气，其退税率为适用税率。如果国家调整列名原材料的退税率，列名原材料应当自调整之日起按调整后的退税率执行。

4.海洋工程结构物退税率的适用，见附件3。

（三）适用不同退税率的货物劳务，应分开报关、核算并申报退（免）税，未分开报关、核算或划分不清的，从低适用退税率。

Finance and the State Administration of Taxation according to the decision of the State Council, the tax refund rate for exported goods shall be the applicable tax rate. The State Administration of Taxation shall promulgate the tax refund rate through the Tax Refund Rate Catalogue of Exported Goods and Services according to the aforesaid provisions for the implementation of the tax authorities and taxpayers. In the event of adjustment to the tax refund rate, the implementing time shall be subject to the export time as indicated in the Customs Declaration of Goods for Export (specifically for export tax refund) (including the goods under process, repair and fitting) except as otherwise provided.

2. Special provisions on the tax refund rate.

(1) When the foreign trade enterprises purchase exported goods where the tax is collected through simplified collection methods and the purchase of exported goods from the small-scale taxpayers, the tax refund rates shall be based respectively the collection rate actually implemented in the simplified collection methods and the collection rate of small-scale taxpayers. Where the abovementioned exported goods have obtained special VAT invoices, the tax refund rate shall be determined based on the lower rate between the two.

(2) For the goods under process, repair and fitting by an agent of the export enterprises, the tax refund rate of the processing, repair and fitting expenses shall be the tax refund rate of the exported goods.

(3) For the bid winning machinery and electronic products, certain raw materials which are declared to the Customs by the export enterprises to be sold to the manufacturing enterprises within the special areas for production (hereafter referred to as the "specific raw materials", see Appendix VI for the specific scope), and the water, electricity and gas supplied to the special areas, the tax refund rate shall be the applicable tax rate. Where the State adjusts the tax refund rate of the specific raw materials, the adjusted refund rate shall be implemented as of the date of the adjustment.

(4) See Appendix III for the applicable tax refund rate of the constructions of offshore structures.

3. Goods and services applying different tax refund rates shall be separately declared to the Customs, separately audited, and shall separately declare for tax refund (exemption); where they are not separately declared to the Customs or separately

audited, or they are not determined clearly, the lower tax refund rate shall apply.

四、增值税退（免）税的计税依据

出口货物劳务的增值税退（免）税的计税依据，按出口货物劳务的出口发票（外销发票）、其他普通发票或购进出口货物劳务的增值税专用发票、海关进口增值税专用缴款书确定。

（一）生产企业出口货物劳务（进料加工复出口货物除外）增值税退（免）税的计税依据，为出口货物劳务的实际离岸价（FOB）。实际离岸价应以出口发票上的离岸价为准，但如果出口发票不能反映实际离岸价，主管税务机关有权予以核定。

（二）生产企业进料加工复出口货物增值税退（免）税的计税依据，按出口货物的离岸价（FOB）扣除出口货物所含的海关保税进口料件的金额后确定。

本通知所称海关保税进口料件，是指海关以进料加工贸易方式监管的出口企业从境外和特殊区域等进口的料件。包括出口企业从境外单位或个人购买并从海关保税仓库提取且办理海关进料加工手续的料件，以及保税区外的出口企业从保税区内的企业购进并办理海关进料加工手续的进口料件。

（三）生产企业国内购进无进项税额且不计提进项税额的免税原材料加工后出口的货物的计税依据，按出口货物的离岸价（FOB）扣除出口货物所含的国内购进免税原材料的金额

Article 4 Determination of VAT refund (exemption).

The VAT refund (exemption) of exported goods and services shall be determined on the basis of the export invoices (export sales invoices) of exported goods and services, other general invoices or special VAT invoices of purchased export goods and services, and the special bills of the customs for the payment of import VAT.

1. The VAT refund (exemption) of the goods and services exported by the manufacturing enterprises (excluding the re-exported goods processed with imported materials) shall be the actual FOB price of exported goods and services. The actual FOB price shall be subject to the FOB price on the export invoices. But if the export invoices cannot reflect the actual FOB price, the tax authorities have the right to make verification.

2. The VAT refund (exemption) of re-exported goods processed with imported materials of the manufacturing enterprises shall be determined based on the FOB price of the exported goods after having deducted the amount of customs bonded imported materials and parts as included in the exported goods.

For the purpose of this Circular, the "customs bonded imported materials and parts" means the materials and parts exported abroad and from special areas by the export enterprises which are under the supervision of the Customs under trading imported materials for processing. The customs bonded imported materials and parts include the materials and parts which are purchased from overseas units or individuals and drawn from the Customs bonded warehouses by the export enterprises where the formalities for the imported materials and parts of the Customs have been completed, and the imported materials and parts which are purchased from the enterprises within the bonded zone by the export enterprises outside the bonded zone where the formalities for the imported materials and parts of the Customs have been completed.

3. Taxable price of the goods which are exported after having purchased and processed the tax-free raw materials with no input tax amount and with no need to withdraw input tax amount within China by the manufacturing enterprises shall be determined on the basis of the FOB price of the exported goods after having deducted the amount of domestically purchased tax-free raw materials as included in the exported goods.

后确定。

（四）外贸企业出口货物（委托加工修理修配货物除外）增值税退（免）税的计税依据，为购进出口货物的增值税专用发票注明的金额或海关进口增值税专用缴款书注明的完税价格。

（五）外贸企业出口委托加工修理修配货物增值税退（免）税的计税依据，为加工修理修配费用增值税专用发票注明的金额。外贸企业应将加工修理修配使用的原材料（进料加工海关保税进口料件除外）作价销售给受托加工修理修配的生产企业，受托加工修理修配的生产企业应将原材料成本并入加工修理修配费用开具发票。

（六）出口进项税额未计算抵扣的已使用过的设备增值税退（免）税的计税依据，按下列公式确定：

退（免）税计税依据=增值税专用发票上的金额或海关进口增值税专用缴款书注明的完税价格×已使用过的设备固定资产净值÷已使用过的设备原值

已使用过的设备固定资产净值=已使用过的设备原值-已使用过的设备已提累计折旧

本通知所称已使用过的设备，是指出口企业根据财务会计制度已经计提折旧的固定资产。

（七）免税品经营企业销售的货物增值税退（免）税的计税依据，为购进货物的增值税专用发票注明的金额或海关进口增值税专用缴款书注明的完税价格。

（八）中标机电产品增值税退（免）税的计税依据，生产

4. Taxable price of VAT refund (exemption) of the goods exported by foreign trade enterprises (excluding the goods under commissioned processing, repair and fitting) shall be the amount as indicated in the special VAT invoice of the purchased export goods or the duty-paid value as indicated in the special bill of the Customs for the payment of import VAT.

5. The VAT refund (exemption) of the goods under commissioned processing, repair and fitting exported by the foreign trade enterprises shall be the amount as indicated in the special VAT invoice of the processing, repair and fitting fees. The foreign trade enterprises shall assess and sell the raw materials used for the processing, repair and fitting (excluding the customs bonded imported materials and parts processed with imported materials) to the manufacturing enterprises accepting the commissioned processing, repair and fitting, which shall include the cost of the raw materials into the processing, repair and fitting fees and issue the invoices.

6. The VAT refund (exemption) of the used equipment where the output tax amount has not been calculated for the offset shall be determined according to the following formula,

The tax refund (exemption) = The amount as indicated in the special VAT invoice or the duty-paid value as indicated in the special bill of the customs for the payment of import VAT × The net value of used equipment as fixed assets ? Cost of the used equipment

The net value of used equipment as fixed assets = Cost value of the used equipment – Deducted depreciated value of the used equipment

For the purpose of this Circular, used equipment means the fixed assets where the export enterprises have calculated and deducted the depreciated value according to the financial and accounting systems.

7. The VAT refund (exemption) of the goods sold by the enterprise engaging in the business of tax-free commodities shall be the amount as indicated in the special VAT invoice of the purchased goods or the duty-paid value as indicated in the special bill of the customs for the payment of import VAT.

8. The VAT refund (exemption) of bid winning machinery and electronic products of the manufacturing enterprises shall be the amount as indicated in the general invoices of the sold machinery and electronic products. The VAT refund (exemption) of bid winning machinery and electronic products

企业为销售机电产品的普通发票注明的金额，外贸企业为购进货物的增值税专用发票注明的金额或海关进口增值税专用缴款书注明的完税价格。	of the foreign trade enterprises shall be the amount as indicated in the special VAT invoice of the purchased goods or the duty-paid value as indicated in the special bill of the customs for the payment of import VAT.
（九）生产企业向海上石油天然气开采企业销售的自产的海洋工程结构物增值税退（免）税的计税依据，为销售海洋工程结构物的普通发票注明的金额。	9. The VAT refund (exemption) of the self-produced constructions of offshore structures sold to the marine oil and gas mining enterprises by the manufacturing enterprises shall be the amount as indicated in the general invoices of the constructions of offshore structures sold.
（十）输入特殊区域的水电气增值税退（免）税的计税依据，为作为购买方的特殊区域内生产企业购进水（包括蒸汽）、电力、燃气的增值税专用发票注明的金额。	10. The VAT refund (exemption) of the water, electricity and gas supplied to the special areas shall be the amount as indicated in the special VAT invoice of water (including water vapor), electricity and gas purchased by the manufacturing enterprises within the special areas.
五、增值税免抵退税和免退税的计算	Article 5 The calculation of VAT exemption, offset and refund and VAT exemption and refund.
（一）生产企业出口货物劳务增值税免抵退税，依下列公式计算：	1. VAT exemption, offset and refund of exported goods and services of the manufacturing enterprises shall be calculated according to the following formula,
1.当期应纳税额的计算	(1) Calculation of the taxable amount for the current period
当期应纳税额＝当期销项税额-（当期进项税额-当期不得免征和抵扣税额）	Tax payable for the current period = Output tax payable for the current period – Tax which may not be exempted or offset for the current period
当期不得免征和抵扣税额＝当期出口货物离岸价×外汇人民币折合率×（出口货物适用税率－出口货物退税率）-当期不得免征和抵扣税额抵减额	Tax which may not be exempted or offset for the current period = FOB Price of exported goods for the current period × RMB conversion rate × (Applicable tax rate of exported goods – Tax refund rate of exported goods) - Deductible amount for the tax which may not be exempted or offset for the current period
当期不得免征和抵扣税额抵减额=当期免税购进原材料价格×（出口货物适用税率－出口货物退税率）	Deductible amount for the tax which may not be exempted or offset for the current period = Price of tax-free purchased raw materials for the current period × (applicable tax rate of exported goods – tax refund rate of exported goods)
2.当期免抵退税额的计算	(2) Calculation of the tax exempted, offset and refunded for the current period
当期免抵退税额＝当期出口货物离岸价×外汇人民币折合率×出口货物退税率-当期免抵退税额抵减额	Tax exempted, offset and refunded for the current period =FOB Price of exported goods for the current period × RMB conversion rate × Tax refund rate of exported goods - Deductible amount for the tax exempted, offset and refunded for the current period
当期免抵退税额抵减额=当期免税购进原材料价格×出口货	

物退税率

3.当期应退税额和免抵税额的计算

（1）当期期末留抵税额≤当期免抵退税额，则

当期应退税额＝当期期末留抵税额

当期免抵税额＝当期免抵退税额－当期应退税额

（2）当期期末留抵税额>当期免抵退税额，则

当期应退税额＝当期免抵退税额

当期免抵税额＝0

当期期末留抵税额为当期增值税纳税申报表中"期末留抵税额"。

4.当期免税购进原材料价格包括当期国内购进的无进项税额且不计提进项税额的免税原材料的价格和当期进料加工保税进口料件的价格，其中当期进料加工保税进口料件的价格为组成计税价格。

当期进料加工保税进口料件的组成计税价格＝当期进口料件到岸价格＋海关实征关税＋海关实征消费税

（1）采用"实耗法"的，当期进料加工保税进口料件的组成计税价格为当期进料加工出口货物耗用的进口料件组成计税价格。其计算公式为：

当期进料加工保税进口料件的组成计税价格=当期进料加工出口货物离岸价×外汇人民币折合率×计划分配率

计划分配率=计划进口总值÷计划出口总值×100%

实行纸质手册和电子化手册的生产企业，应根据海关签发的加工贸易手册或加工贸易电子

Deductible amount for the tax exempted, offset and refunded for the current period = Price of tax-free purchased raw materials for the current period ×Tax refund rate of exported goods

(3) Calculation of the tax amount to be refunded and the tax amount to be exempted or offset for the current period

A. if the excess VAT paid of the end for the current period ≤ The amount of tax to be exempted, offset or refunded for the current period, then

The amount of tax to be refunded for the current period = The excess VAT paid of the end for the current period

The amount of tax to be exempted or offset for the current period = The amount of tax to be exempted, offset or refunded for the current period - The amount of tax to be refunded for the current period

B. if the excess VAT paid of the end for the current period > the amount of tax to be exempted, offset or refunded, then

The amount of tax to be refunded for the current period = The amount of tax to be exempted, offset or refunded for the current period

The amount of tax to be exempted or offset for the current period = 0

The excess VAT paid of the end for the current period shall be determined according to the "excess VAT paid of the end of the period" in the VAT Return.

(4) Price of tax-free purchased raw materials for the current period includes the price of tax-free raw materials purchased within China with no input tax amount and with no need to withdraw input tax amount for the current period and the price of the bonded imported materials and parts processed with imported materials for the current period. The price of the bonded imported materials and parts processed with imported materials for the current period shall be the composite taxable price.

The composite taxable price of the bonded imported materials and parts processed with imported materials for the current period = CIF price of the imported materials and parts for the current period Tariff collected by the Customs Consumption tax collected by the Customs.

A. Where the actual consumption method is applied, the composite taxable price of the bonded imported materials and parts processed with imported materials for the current period shall be the composite taxable price of the imported materials

化纸质单证所列的计划进出口总值计算计划分配率。

实行电子账册的生产企业，计划分配率按前一期已核销的实际分配率确定；新启用电子账册的，计划分配率按前一期已核销的纸质手册或电子化手册的实际分配率确定。

（2）采用"购进法"的，当期进料加工保税进口料件的组成计税价格为当期实际购进的进料加工进口料件的组成计税价格。

若当期实际不得免征和抵扣税额抵减额大于当期出口货物离岸价×外汇人民币折合率×（出口货物适用税率－出口货物退税率）的，则：

当期不得免征和抵扣税额抵减额=当期出口货物离岸价×外汇人民币折合率×（出口货物适用税率－出口货物退税率）

（二）外贸企业出口货物劳务增值税免退税，依下列公式计算：

1.外贸企业出口委托加工修理修配货物以外的货物：

增值税应退税额=增值税退（免）税计税依据×出口货物退税率

2.外贸企业出口委托加工修理修配货物：

出口委托加工修理修配货物的增值税应退税额＝委托加工修理修配的增值税退（免）税计税依据×出口货物退税率

（三）退税率低于适用税率的，相应计算出的差额部分的税款计入出口货物劳务成本。

（四）出口企业既有适用增值税免抵退项目，也有增值税即征即退、先征后退项目的，增

and parts consumed for exported goods processed with imported materials for the current period. The calculation formula is as below,

The composite taxable price of the bonded imported materials and parts processed with imported materials for the current period = FOB price of the exported goods processed with imported materials for the current period × RMB conversion rate × Expected allocation rate

Expected allocation rate = Total value of expected import ? Total value of expected export × 100%

The manufacturing enterprises applying paper manuals and electronic manuals shall, according to the total value of the expected import and export as listed in the processing trade manual or electronic processing trade paper document issued by the Customs, calculate the expected allocation rate.

For the manufacturing enterprises applying electronic account, the expected allocation rate shall be determined on the basis of the actual allocation rate that has been verified and written off at the previous period. For the manufacturing enterprises that just started applying electronic account, the expected allocation rate shall be determined on the basis of the actual allocation rate in the paper manuals and electronic manuals that has been verified and written off at the previous period.

B. Where the purchased materials-based method is applied, the composite taxable price of the bonded imported materials and parts processed with imported materials for the current period shall be the composite taxable price of the actually purchased imported materials and parts processed with imported materials for the current period.

If the actual deductible amount of the tax which may not be exempted or offset for the current period is higher than "FOB Price of exported goods for the current period × RMB conversion rate × (Applicable tax rate of exported goods – Tax refund rate of exported goods)", then

The deductible amount for the tax which may not be exempted or offset for the current period = FOB price of exported goods for the current period × RMB conversion rate × (Applicable tax rate of exported goods – Tax refund rate of exported goods).

2. VAT exemption and refund of the goods and services exported by foreign trade enterprises shall be calculated according to the following formula,

(1) Goods other than the goods under commissioned

值税即征即退和先征后退项目不参与出口项目免抵退税计算。出口企业应分别核算增值税免抵退项目和增值税即征即退、先征后退项目，并分别申请享受增值税即征即退、先征后退和免抵退税政策。 用于增值税即征即退或者先征后退项目的进项税额无法划分的，按照下列公式计算： 无法划分进项税额中用于增值税即征即退或者先征后退项目的部分=当月无法划分的全部进项税额×当月增值税即征即退或者先征后退项目销售额÷当月全部销售额、营业额合计	processing, repair and fitting exported by the foreign trade enterprises, The amount of VAT to be refunded for the current period = Taxable price of VAT refund (exemption) × Tax refund rate of exported goods (2) Goods under commissioned processing, repair and fitting exported by foreign trade enterprises, The amount of VAT to be refunded for the export of the goods under commissioned processing, repair and fitting = Taxable price of VAT refund (exemption) of the commissioned processing, repair and fitting × Tax refund rate of exported goods 3. Where the tax refund rate is lower than the applicable tax rate, the corresponding differential sum calculated shall be included into the cost of the exported goods and services. 4. Where the export enterprise has VAT exemption, offset or refund items and VAT levy and refund, refund after collection items, VAT levy and refund, refund after collection items shall not be calculated into export VAT exemption, offset or refund items. The export enterprise shall separately calculate VAT exemption, offset or refund items and VAT levy and refund, refund after collection items, and separately apply for VAT levy and refund, refund after collection policies and VAT exemption, offset or refund policies. Where it is unable to separate the input tax amount used for VAT levy and refund item or refund after collection item, the following formula shall apply, The part of input tax amount used for VAT levy and refund item or VAT refund after collection item that is unable to be separated = Total input tax amount unable to be separated for the current month × Sales amount of VAT levy and refund item or refund after collection item for the current month ? Sum of total sales amount and turnover for the current month
六、适用增值税免税政策的出口货物劳务 对符合下列条件的出口货物劳务，除适用本通知第七条规定外，按下列规定实行免征增值税（以下称增值税免税）政策： （一）适用范围。 适用增值税免税政策的出口货	Article 6 Exported goods and services eligible for VAT exemption policies. Besides Article 7 of this Circular, the exported goods and services satisfying the following conditions shall also be eligible for the VAT exemption policies (hereafter referred to as the "VAT exemption") according to the following provisions, 1. Applicable scope "Exported goods and services eligible for VAT exemption policies" means,

物劳务，是指：

1.出口企业或其他单位出口规定的货物，具体是指：

（1）增值税小规模纳税人出口的货物。

（2）避孕药品和用具，古旧图书。

（3）软件产品。其具体范围是指海关税则号前四位为"9803"的货物。

（4）含黄金、铂金成分的货物，钻石及其饰品。其具体范围见附件7。

（5）国家计划内出口的卷烟。其具体范围见附件8。

（6）已使用过的设备。其具体范围是指购进时未取得增值税专用发票、海关进口增值税专用缴款书但其他相关单证齐全的已使用过的设备。

（7）非出口企业委托出口的货物。

（8）非列名生产企业出口的非视同自产货物。

（9）农业生产者自产农产品[农产品的具体范围按照《农业产品征税范围注释》（财税[1995]52号）的规定执行]。

（10）油画、花生果仁、黑大豆等财政部和国家税务总局规定的出口免税的货物。

（11）外贸企业取得普通发票、废旧物资收购凭证、农产品收购发票、政府非税收入票据的货物。

（12）来料加工复出口的货物。

（13）特殊区域内的企业出口的特殊区域内的货物。

（14）以人民币现金作为结算方式的边境地区出口企业从所在省（自治区）的边境口岸出

(1) Goods exported by export enterprises or other units, specifically including,

A. Goods exported by small-scale VAT taxpayers.

B. Contraceptive drugs and appliances, antique and old books.

C. Software products. The specific scope includes the goods with the first four numbers of customs tariff codes 9803.

D. Products that contain gold or platinum, diamonds and accessories thereof. See Appendix VII for the specific scope.

E. Exported cigarettes within the State plan. See Appendix VIII for the specific scope.

F. Used equipment. The specific scope includes the used equipment in the absence of the special VAT invoice and the special bill of the customs for the payment of import VAT at the time of the purchase but other documents are found to be complete.

G. Goods exported on a commission basis by the non-export enterprises.

H. Goods not regarded as self-produced goods exported by non-specific manufacturing enterprises.

I. Self-produced agricultural products by agricultural producers [the specific scope of the agricultural products shall be implemented according to the provisions of the Commentary on the Scope of Taxable Agricultural Products (Cai Shui [1995] No. 52)].

J. Oil painting, peanut kernels, black soybeans and other tax-free exported goods as provided by the Ministry of Finance and the State Administration of Taxation.

K. Goods where the foreign trade enterprises have obtained general invoice, proof of waste and second-hand materials purchase, agricultural product purchase invoice, and vouchers of non-taxable government revenues.

L. Re-exported goods processed with imported materials.

M. Goods exported to the special areas by enterprises within the special areas.

N. Export goods in general trade and petty trade in the border areas of RMB settlement which are exported by export enterprises in border areas from the border ports of the local province (autonomous region) to the adjacent countries.

O. Exported goods which are declared to the customs in the tourism shopping trade mode.

(2) The following goods and services are regarded as exported goods of export enterprises or other units,

口到接壤国家的一般贸易和边境小额贸易出口货物。

（15）以旅游购物贸易方式报关出口的货物。

2.出口企业或其他单位视同出口的下列货物劳务：

（1）国家批准设立的免税店销售的免税货物[包括进口免税货物和已实现退（免）税的货物]。

（2）特殊区域内的企业为境外的单位或个人提供加工修理修配劳务。

（3）同一特殊区域、不同特殊区域内的企业之间销售特殊区域内的货物。

3.出口企业或其他单位未按规定申报或未补齐增值税退（免）税凭证的出口货物劳务。具体是指：

（1）未在国家税务总局规定的期限内申报增值税退（免）税的出口货物劳务。

（2）未在规定期限内申报开具《代理出口货物证明》的出口货物劳务。

（3）已申报增值税退（免）税，却未在国家税务总局规定的期限内向税务机关补齐增值税退（免）税凭证的出口货物劳务。

对于适用增值税免税政策的出口货物劳务，出口企业或其他单位可以依照现行增值税有关规定放弃免税，并依照本通知第七条的规定缴纳增值税。

（二）进项税额的处理计算。

1.适用增值税免税政策的出口货物劳务，其进项税额不得抵扣和退税，应当转入成本。

.出口卷烟，依下列公式计算：

2.不得抵扣的进项税额=出口卷

A. Duty-free goods at the duty-free shops which are established upon the approval of the State (including the imported duty-free goods and the goods which have enjoyed tax refund (exemption).

B. The processing, repair and fitting services provided to overseas units or individuals by enterprises within the special areas.

C. Goods from the special areas which are sold between enterprises from one special area or different special areas.

(3) Exported goods and services where export enterprises or other units fail to declare VAT refund (exemption) or submit sufficient VAT refund (exemption) vouchers, including,

A. Exported goods and services where export enterprises or other units fail to declare VAT refund (exemption) within the time limit as provided by the State Administration of Taxation.

B. Exported goods and services where export enterprises or other units fail to declare the issuance of the certificates of agency export goods within the time limit as provided.

C. Exported goods and services where export enterprises or other units have declared VAT refund (exemption) but failed to submit sufficient VAT refund (exemption) vouchers to the tax authorities within the time limit as provided by the State Administration of Taxation.

For the exported goods and services eligible for the VAT exemption policies, the exported enterprises or other units may waive tax exemption according to the current VAT provisions and pay VAT according to the provisions of Article 7 of this Circular.

2. The disposal and calculation of input tax amount

(1) For the exported goods and services eligible for VAT exemption policies, the input tax amount shall not be offset or refunded, but shall be transferred into cost.

The input tax amount of exported cigarettes shall be calculated according to the following formula:

(2) Input tax amount that shall not be offset = The amount of the consumption tax of the exported cigarettes ? (The amount of the consumption tax of the exported cigarettes Sales amount of cigarettes sold domestically) ×Total input tax amount for the current period

A. When the exported cigarettes sold by the manufacturing enterprises have a selling price for like products at home,

The amount of the consumption tax of the exported cigarettes =

烟含消费税金额÷（出口卷烟含消费税金额+内销卷烟销售额）×当期全部进项税额

（1）当生产企业销售的出口卷烟在国内有同类产品销售价格时

出口卷烟含消费税金额=出口销售数量×销售价格

“销售价格”为同类产品生产企业国内实际调拨价格。如实际调拨价格低于税务机关公示的计税价格的，“销售价格”为税务机关公示的计税价格；高于公示计税价格的，销售价格为实际调拨价格。

（2）当生产企业销售的出口卷烟在国内没有同类产品销售价格时：

出口卷烟含税金额=（出口销售额＋出口销售数量×消费税定额税率）÷（1-消费税比例税率）

“出口销售额”以出口发票上的离岸价为准。若出口发票不能如实反映离岸价，生产企业应按实际离岸价计算，否则，税务机关有权按照有关规定予以核定调整。

3.除出口卷烟外，适用增值税免税政策的其他出口货物劳务的计算，按照增值税免税政策的统一规定执行。其中，如果涉及销售额，除来料加工复出口货物为其加工费收入外，其他均为出口离岸价或销售额。

The export sales volume × Selling price

Selling price shall be the actual domestic allocation and transfer price used by manufacturing enterprises of like products. If the actual allocation and transfer price is lower than the taxable price publicly issued by the tax authorities, the selling price shall be the taxable price publicly issued by the tax authorities; if it is higher than the taxable price publicly issued by the tax authorities, the selling price shall be the actual allocation and distribution price.

B. When the exported cigarettes sold by the manufacturing enterprises do not have a selling price for like products at home,

The amount including tax of exported cigarettes = (Export sales amount Export sales volume× The fixed tax rate of the consumption tax) ? (1-The flat rate of consumption tax)

The export sales amount shall be subject to the FOB price on the export invoices. Where the export invoices cannot reflect the actual FOB price, the manufacturing enterprise shall calculate the export sales amount according to the actual FOB price; otherwise, the tax authorities have the right to make verification and adjustment according to relevant provisions.

C. Besides exported cigarettes, the input tax amount of other exported goods and services eligible for VAT exemption policies shall be calculated according to the uniform provisions of VAT exemption policies. Where the sales amount is involved, re-exported goods processed with imported materials shall be subject to the processing fees income, and others shall be subject to the FOB price or sales amount.

七、适用增值税征税政策的出口货物劳务

下列出口货物劳务，不适用增值税退（免）税和免税政策，按下列规定及视同内销货物征税的其他规定征收增值税（以下称增值税征税）：

Article 7 Exported goods and services eligible for VAT collection policies.

The following exported goods and services are not eligible for VAT refund (exemption) policies and tax exemption policies, and VAT shall be levied according to the following provisions and other provisions of the tax collection of the goods regarded as domestically sold goods (hereafter referred to as the "VAT

（一）适用范围。

适用增值税征税政策的出口货物劳务，是指：

1.出口企业出口或视同出口财政部和国家税务总局根据国务院决定明确的取消出口退（免）税的货物[不包括来料加工复出口货物、中标机电产品、列名原材料、输入特殊区域的水电气、海洋工程结构物]。

2.出口企业或其他单位销售给特殊区域内的生活消费用品和交通运输工具。

3.出口企业或其他单位因骗取出口退税被税务机关停止办理增值税退（免）税期间出口的货物。

4.出口企业或其他单位提供虚假备案单证的货物。

5.出口企业或其他单位增值税退（免）税凭证有伪造或内容不实的货物。

6.出口企业或其他单位未在国家税务总局规定期限内申报免税核销以及经主管税务机关审核不予免税核销的出口卷烟。

7.出口企业或其他单位具有以下情形之一的出口货物劳务：

（1）将空白的出口货物报关单、出口收汇核销单等退（免）税凭证交由除签有委托合同的货代公司、报关行，或由境外进口方指定的货代公司（提供合同约定或者其他相关证明）以外的其他单位或个人使用的。

（2）以自营名义出口，其出口业务实质上是由本企业及其投资的企业以外的单位或个人借该出口企业名义操作完成的。

（3）以自营名义出口，其出

collection").

1. Applicable scope

Exported goods and services applying VAT collection policies include,

(1) Goods exported or deemed as exported by export enterprises whose export tax refund (exemption) has been cancelled by the Ministry of Finance or the State Administration of Taxation according to the decision of the State Council (excluding re-exported goods processed with imported materials, bid winning machinery and electronic products, specified raw materials, water, electricity and gas supplied to the special areas, and constructions of offshore structures).

(2) Consumer goods and vehicles sold to the special areas by the export enterprises or other units.

(3) Goods exported by export enterprise or other unit during the period when the tax authority suspended the handling of its VAT refund (exemption) due to its defrauding of export refund.

(4) Goods where the export enterprises or other units provide false filing documents.

(5) Goods where the export enterprises or other units forge the VAT refund (exemption) vouchers or provide VAT refund (exemption) vouchers with false contents.

(6) Exported cigarettes where the export enterprises or other units fail to declare for tax exemption verification and write-off within the time limit as provided by the State Administration of Taxation and where the competent tax authority did not grant the tax exemption verification and write-off.

(7) Exported goods and services of the export enterprise or other unit under any of the following circumstances.

A. Delivers blank Customs Export Declaration Form , the exchange control declaration for export or other tax refund (exemption) vouchers for the use of other units or individuals other than the freight forwarding agencies or customs brokers who have signed the entrustment contracts or the freight forwarding agencies designated by overseas importing party (with proof of contract, agreement or other relevant certificates).

B. Through the guise of self-export, allowing other business units or individuals other to complete the export of goods and services under its name.

C. Through the guise of self-export, exports one batch of goods but signs two contracts, the purchase contract and agency export contract (agreement).

口的同一批货物既签订购货合同，又签订代理出口合同（或协议）的。

（4）出口货物在海关验放后，自己或委托货代承运人对该笔货物的海运提单或其他运输单据等上的品名、规格等进行修改，造成出口货物报关单与海运提单或其他运输单据有关内容不符的。

（5）以自营名义出口，但不承担出口货物的质量、收款或退税风险之一的，即出口货物发生质量问题不承担购买方的索赔责任（合同中有约定质量责任承担者除外）；不承担未按期收款导致不能核销的责任（合同中有约定收款责任承担者除外）；不承担因申报出口退（免）税的资料、单证等出现问题造成不退税责任的。

（6）未实质参与出口经营活动、接受并从事由中间人介绍的其他出口业务，但仍以自营名义出口的。

（二）应纳增值税的计算。适用增值税征税政策的出口货物劳务，其应纳增值税按下列办法计算：

1.一般纳税人出口货物

销项税额=（出口货物离岸价-出口货物耗用的进料加工保税进口料件金额）÷（1+适用税率）×适用税率

出口货物若已按征退税率之差计算不得免征和抵扣税额并已经转入成本的，相应的税额应转回进项税额。

（1）出口货物耗用的进料加工保税进口料件金额=主营业务成本×（投入的保税进口料件金额÷生产成本）

D. After the exported goods have been checked and cleared by the Customs, make adjustments or entrust freight forwarding agencies carrier to make adjustments to the names, specifications or other information in the bill of lading or other transportation bills of such goods, thus causing the inconsistency between the information in the Declaration Form and that in the bill of lading or other transportation bills of the exported goods.

E. Through the guise of self-export, but is not responsible for the quality, payment or tax refund of the exported goods, namely, not bearing the liability for claims of the purchasers in case of quality problems (excluding situation where the party bearing the quality liability has been agreed in the contract); does not bear the liability for the failure in verification and write-off due to the failure to collect the payment of the goods on schedule (excluding the situation where the party bearing the payment liability has been agreed in the contract); does not bear the liability for failure in tax refund due to the problems in the materials and bills for the declaration for export tax refund (exemption).

F. Does not engage in the substantial export operation activities, but accepts and engages in other export business introduced by the middlemen by through the guise of self-export.

2. Calculation of VAT payable.

For the exported goods and services applying VAT collection policies, the VAT payable shall be calculated according to the following measures,

(1) Goods exported by general taxpayers

Output tax amount = (FOB price of exported goods – Amount of the bonded imported materials and parts processed with imported materials consumed for exported goods) ?(1 applicable tax rate)× Applicable tax rate

Where the tax amount which may not be exempted or offset of the exported goods has been calculated based on the difference between the tax collection rate and tax refund rate and has been transferred to the cost, the corresponding tax amount shall be transferred to the input tax amount.

A. Amount of the bonded imported materials and parts processed with imported materials consumed for exported goods = Cost of main business × (Input amount of the bonded imported materials and parts ? Production cost)

主营业务成本、生产成本均为不予退（免）税的进料加工出口货物的主营业务成本、生产成本。当耗用的保税进口料件金额大于不予退（免）税的进料加工出口货物金额时，耗用的保税进口料件金额为不予退（免）税的进料加工出口货物金额。 （2）出口企业应分别核算内销货物和增值税征税的出口货物的生产成本、主营业务成本。未分别核算的，其相应的生产成本、主营业务成本由主管税务机关核定。 进料加工手册海关核销后，出口企业应对出口货物耗用的保税进口料件金额进行清算。清算公式为： 清算耗用的保税进口料件总额＝实际保税进口料件总额－退（免）税出口货物耗用的保税进口料件总额－进料加工副产品耗用的保税进口料件总额 若耗用的保税进口料件总额与各纳税期扣减的保税进口料件金额之和存在差额时，应在清算的当期相应调整销项税额。当耗用的保税进口料件总额大于出口货物离岸金额时，其差额部分不得扣减其他出口货物金额。	Cost of main business and production cost means the cost of main business and production cost of the exported goods processed with imported materials not enjoying tax refund (exemption). Where the amount of the consumed bonded imported materials and parts is higher than the amount of the exported goods processed with imported materials not enjoying tax refund (exemption), the amount of the consumed bonded imported materials and parts shall be the amount of the exported goods processed with imported materials not enjoying tax refund (exemption). B. The export enterprises shall respectively calculate the cost of main business and production cost of the domestically sold goods and the exported goods applying VAT collection. In the event of the failure to make separate calculation, the corresponding cost of main business and production cost shall be determined by the tax authorities. After the imported material processing manuals are verified and written off by the Customs, the export enterprises shall settle the amount of the bonded imported materials and parts consumed for exported goods. The settlement formula is as below, The total amount of the consumed bonded imported materials and parts to be settled = The total amount of actual bonded imported materials and parts - The total amount of the bonded imported materials and parts consumed for exported goods enjoying tax refund (exemption) - The total amount of the bonded imported materials and parts consumed for byproducts processed with imported materials. Where there is difference between the total amount of the consumed bonded imported materials and parts and the sum of bonded imported materials and parts deducted in different taxable periods, the output tax amount shall be correspondingly adjusted for the settlement period. Where the total amount of the consumed bonded imported materials and parts is higher than the offshore amount of exported goods, the differential sum shall not be deducted from the amount of other exported goods. (2) Goods exported by small-scale taxpayers Tax payable = FOB price of exported goods ?(1 tax collection rate)× Tax collection rate
2.小规模纳税人出口货物 应纳税额=出口货物离岸价÷（1+征收率）×征收率	Article 8 Exported goods eligible for consumption tax refund (exemption) policies or consumption tax collection policies. Where the exported goods applying the provisions of Article 1, Article 6 and Article 7 of this Circular are consumption tax

payable consumer goods, the following consumption tax policies shall be applied,

1. Applicable scope

(1) Export enterprises exporting or deemed as exporting goods eligible for VAT refund (exemption) shall be exempted from consumption tax; and, where such goods are purchased export goods, the consumption tax levied on the previous period shall be refunded.

(2) Export enterprises exporting or deemed as exporting goods applying VAT exemption policies shall be exempted from consumption tax; but the consumption tax levied on the previous period shall not be refunded and shall not be offset from the payable consumption tax of the domestically sold taxable consumption goods.

(3) Export enterprises exporting or deemed as exporting goods applying VAT collection policies shall pay the consumption tax as required; the consumption tax levied on the previous periods shall be refunded and shall not be offset from the payable consumption tax of the domestically sold taxable consumption goods.

2. Calculation of consumption tax refund

The calculation of consumption tax refund of exported goods shall be determined based on the special bill for consumption tax and the special bill of the customs for the payment of import consumption tax.

The taxable price of the exported goods whose consumption tax is levied based on the Ad valorem method shall be the value of the purchased exported goods where the consumption tax has been levied but has not been offset from the payable consumption tax of the domestically sold taxable consumption goods. The taxable price of the exported goods whose consumption tax is levied based on the specific duty method shall be based on the quantity of the purchased exported goods where the consumption tax has been levied but has not been offset from the payable consumption tax of the domestically sold taxable consumption goods. The taxable price of the exported goods whose consumption tax is levied based on the combination of Ad valorem method and the specific duty method shall be respectively determined on the basis of the taxable price of Ad valorem method and the specific duty method.

3. Calculation of consumption tax refund.

Amount of refundable consumption tax = Taxable price of refundable consumption tax levied based on the Ad valorem method × Pro rata rate Taxable price of refundable consumption tax levied based on the specific duty method× Fixed tax rate

八、适用消费税退（免）税或征税政策的出口货物

适用本通知第一条、第六条或第七条规定的出口货物，如果属于消费税应税消费品，实行下列消费税政策：

（一）适用范围。

1.出口企业出口或视同出口适用增值税退（免）税的货物，免征消费税，如果属于购进出口的货物，退还前一环节对其已征的消费税。

2.出口企业出口或视同出口适用增值税免税政策的货物，免征消费税，但不退还其以前环节已征的消费税，且不允许在内销应税消费品应纳消费税款中抵扣。

3.出口企业出口或视同出口适用增值税征税政策的货物，应按规定缴纳消费税，不退还其以前环节已征的消费税，且不允许在内销应税消费品应纳消费税款中抵扣。

（二）消费税退税的计税依据。

出口货物的消费税应退税额的计税依据，按购进出口货物的消费税专用缴款书和海关进口消费税专用缴款书确定。

属于从价定率计征消费税的，为已征且未在内销应税消费品应纳税额中抵扣的购进出口货物金额；属于从量定额计征消费税的，为已征且未在内销应税消费品应纳税额中抵扣的购进出口货物数量；属于复合计

Article 9 Other provisions of VAT and consumption tax policies of exported goods and services

1. Application and declaration.

(1) Export enterprises or other units eligible for VAT refund (exemption) or exemption policies, consumption tax refund (exemption) or exemption policies as provided in this Circular shall go through tax refund (exemption) application.

(2) Export enterprises and other units that have been approved shall make the declaration on VAT refund (exemption) and exemption, consumption tax refund (exemption) and exemption with the competent authority within the declaration period of VAT payment. For the goods exported through agent, the entrusting party shall be responsible for declaring VAT refund (exemption) and exemption, consumption tax refund (exemption) and exemption. For the water, electricity and gas supplied to the special areas, the manufacturing enterprises within the special areas as the purchaser shall be responsible for declaring the tax refund.

(3) For the export enterprises or other units defrauding the export tax refund of the State, the tax authorities at or above the provincial level may suspend their tax refund (exemption) qualification.

2Miscellaneous provisions on tax collection (refund, exemption)

(1) Goods and services which are exported by the export enterprises or other units before their tax refund (exemption) application may apply for VAT refund (exemption) or exemption, or consumption tax refund (exemption) after they have processed the tax refund (exemption) application.

(2) Where the export enterprises or other units fail to declare tax exemption as required, except for the goods exported by enterprises in the special areas to the special areas, and the goods and services exempted from VAT collection which are deemed exported by export enterprises or other units, the goods and services exempted from VAT collection exported by export enterprises or other units shall be regarded as domestically sold goods and processing, repair and fitting services where VAT and consumption shall be levied.

征消费税的，按从价定率和从量定额的计税依据分别确定。

（三）消费税退税的计算。

消费税应退税额＝从价定率计征消费税的退税计税依据×比例税率+从量定额计征消费税的退税计税依据×定额税率

(3) Where the export enterprises engaged in imported materials processing assess and sell the customs bonded imported materials and parts to other enterprises for processing in the absence of the approval of the Customs, VAT and consumption tax shall be levied according to the provisions.

(4) Cigarettes purchased by cigarette exporting enterprises upon the approval of tax authorities according to the plan for the tax-free export of cigarettes as approved by the State shall be exempted from VAT and consumption tax.

(5) In the event of the actual VAT refund or exemption and consumption tax which shall not be refunded or exempted, the export enterprises and other units shall return the tax that has been refunded or exempted.

(6) For the goods exported by export enterprises and other units (excluding the goods listed in Appendix VII of this Circular), if more than 80% of the cost of the raw materials are the materials listed in Appendix IX, VAT and consumption tax policies concerning such materials in Appendix IX shall be applied, and the VAT refund rate of the aforesaid exported goods shall be the corresponding tax refund rate of the customs tariff codes of such materials listed in Appendix IX in the Refund Rate Catalogue of Exported Goods and Services.

(7) The duty-free imported goods sold to duty-free shops by the enterprises engaging in the business of duty-free goods shall be exempted from VAT.

3. Accounting requirements of foreign trade enterprises.

The foreign trade enterprises shall set up separate accounts to calculate the purchased amount and input taxable amount of the exported goods. If the goods cannot be confirmed during the purchase whether they are for export shall initially be included into the export inventory account and then transferred from the export inventory account if it is used for other purposes.

4. Qualified manufacturing enterprises that have signed the export contracts on the transportation vehicles, machines and equipment but have not collected all tax refund vouchers, may declare tax exemption, offset and refund with the tax authorities based on the export contract, detailed sales account and other documents. After the goods have been declared to the Customs and exported, the aforesaid manufacturing enterprises shall declare tax refund (exemption) as required and go through the verification and write-off procedure for the tax that has been refunded or exempted. Excessive tax refund or exemption shall

be recovered. During the application, the manufacturing enterprises shall satisfy the following conditions,

(1) Have already obtained the qualification of general VAT taxpayer;

(2) Have been in operation for two successive years or longer;

(3) The production cycle of the transport vehicles, machines and equipment which are produced by them shall be one year or above;

(4) The net assets of the previous year is more than three times the sum of the refunded VAT amount and refunded consumption tax amount of the exported goods of the same period; and

(5) During the successive operation, have not evaded tax, defrauded export tax refunds, falsely issued special VAT invoices or agricultural product purchase invoices, or accepted the false special VAT invoices (excluding the bona fide acquisition of false special VAT invoices).

九、出口货物劳务增值税和消费税政策的其他规定

（一）认定和申报。

1.适用本通知规定的增值税退（免）税或免税、消费税退（免）税或免税政策的出口企业或其他单位，应办理退（免）税认定。

2.经过认定的出口企业及其他单位，应在规定的增值税纳税申报期内向主管税务机关申报增值税退（免）税和免税、消费税退（免）税和免税。委托出口的货物，由委托方申报增值税退（免）税和免税、消费税退（免）税和免税。输入特殊区域的水电气，由作为购买方的特殊区域内生产企业申报退税。

3.出口企业或其他单位骗取国家出口退税款的，经省级以上税务机关批准可以停止其退（免）税资格。

（二）若干征、退（免）税规定

Article 10 Specific application measures for export enterprises and other units and the specific administrative measures for export tax refund (exemption) shall be separately formulated by State Administration of Taxation.

1.出口企业或其他单位退（免）税认定之前的出口货物劳务，在办理退（免）税认定后，可按规定适用增值税退（免）税或免税及消费税退（免）税政策。

2.出口企业或其他单位出口货物劳务适用免税政策的，除特殊区域内企业出口的特殊区域内货物、出口企业或其他单位视同出口的免征增值税的货物劳务外，如果未按规定申报免税，应视同内销货物和加工修理修配劳务征收增值税、消费税。

3.开展进料加工业务的出口企业若发生未经海关批准将海关保税进口料件作价销售给其他企业加工的，应按规定征收增值税、消费税。

4.卷烟出口企业经主管税务机关批准按国家批准的免税出口卷烟计划购进的卷烟免征增值税、消费税。

5.发生增值税、消费税不应退税或免税但已实际退税或免税的，出口企业和其他单位应当补缴已退或已免税款。

6.出口企业和其他单位出口的货物（不包括本通知附件7所列货物），如果原材料成本80%以上为附件9所列原料的，应执行该原料的增值税、消费税政策，上述出口货物的增值税退税率为附件9所列该原料海关税则号在出口货物劳务退税率文库中对应的退税率。

7.国家批准的免税品经营企业销售给免税店的进口免税货物免征增值税。

（三）外贸企业核算要求

外贸企业应单独设账核算出口货物的购进金额和进项税额，若购进货物时不能确定是用于出口的，先记入出口库存账，用于其他用途时应从出口库存账转出。

（四）符合条件的生产企业已签订出口合同的交通运输工具和机器设备，在其退税凭证尚未收集齐全的情况下，可凭出口合同、销售明细账等，向主管税务机关申报免抵退税。在货物向海关报关出口后，应按规定申报退（免）税，并办理已退（免）税的核销手续。多退（免）的税款，应予追回。生产企业申请时应同时满足以下条件：

1.已取得增值税一般纳税人资格。

2.已持续经营2年及2年以上。

3.生产的交通运输工具和机器设备生产周期在1年及1年以上。

4.上一年度净资产大于同期出口货物增值税、消费税退税额之和的3倍。

5.持续经营以来从未发生逃税、骗取出口退税、虚开增值税专用发票或农产品收购发票、接受虚开增值税专用发票（善意取得虚开增值税专用发票除外）行为。

十、出口企业及其他单位具体认定办法及出口退（免）税具体管理办法，由国家税务总局另行制定。

Article 11 For the purpose of this Circular, provisions on VAT refund (exemption) policies applied to the aviation foods produced and sold to international flights of domestic and foreign aviation companies by domestic aviation supply companies in Article 1 (1), provisions on duty-free goods sold at the duty-free shops which are established upon the approval of the State and the exported goods and services where export enterprises or other units fail to declare VAT refund (exemption) as required or fail to submit sufficient VAT refund (exemption) vouchers in Article 6 (1), and provisions on VAT exemption policies applied to the duty-free imported goods sold to duty-free shops by the enterprise engaging in the business of tax-free commodities in Article 9 (2) shall come into effect as of January 1, 2011. Except the abovementioned provisions, all other provisions in this Circular shall come into effect as of July 1, 2012. Relevant documents as listed in the Catalogue of the Documents and Provisions That Have Been Repealed (see Appendix X) shall be repealed simultaneously.

十一、本通知除第一条第（二）项关于国内航空供应公司生产销售给国内和国外航空公司国际航班的航空食品适用增值税退（免）税政策，第六条第（一）项关于国家批准设立的免税店销售的免税货物、出口企业或其他单位未按规定申报或未补齐增值税退（免）税凭证的出口货物劳务、第九条第（二）项关于国家批准的免税品经营企业销售给免税店的进口免税货物适用增值税免税政策的有关规定自2011年1月1日起执行外，其他规定均自2012年7月1日起实施。《废止的文件和条款目录》（见附件10）所列的相应文件同时废止。	Appendix:
附件：	I. Goods Which Are Prohibited From Operation or Restricted From Being Exported By the State (Only Title Translated) II. List of Loan Institutions and the Bid Winning Machinery and Electronic Products (Only Title Translated) III. List of Constructions of Offshore Structures and the Marine Oil and Gas Mining Enterprises (Only Title Translated) IV. **List of Goods Regarded As Self-Produced Goods** V. List of Specified Manufacturing Enterprises (Only Title Translated) VI. List of Specified Raw Materials (Only Title Translated) VII. List of Products Containing Gold or Platinum, Diamonds and Accessories Thereof (Only Title Translated) VIII. List of Exported Cigarettes within the State Plan (Only Title

Translated)
IX. Names of the Raw Materials and the Table of the Customs Tariff Codes (Only Title Translated)
X. Catalogue of the Documents and Provisions That Have Been Repealed (Only Title Translated)

国家税务总局关于《出口货物劳务增值税和消费税管理办法》有关问题的公告

Announcement of the State Administration of Taxation on Some Issues Related to the "Administrative Measures for Value-added Tax and Consumption Tax Applicable to Exported Goods and Services"

颁布机关: Promulgating Institution:	国家税务总局 State Administration of Taxation
文　号: Document Number:	国家税务总局公告2013年第12号 Announcement [2013] No. 12 of the State Administration of Taxation
颁布时间: Promulgating Date:	03/13/2013 03/13/2013
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效力状态: Validity Status:	已修订 Revised
修订记录:	根据2013年10月15日发布的《国家税务总局关于调整出口退（免）税申报办法的公告》（实施时间：2014年1月1日），此文件被修订； 根据2015年4月30日发布的《国家税务总局关于出口退（免）税有关问题的公告》（实施时间：2015年4月30日），此文件第五条第（十四）项被宣布废止； 根据2015年6月11日发布的《国家税务总局关于逾期未申报的出口退（免）税可延期申报的公告》（实施时间：2015年6月11日），此文件第二条第(十八)项中出口企业或其他单位提出的出口退(免)税延期申请,需经省、自治区、直辖市、计划单列市国家税务局批准的规定停止执行。
Revision History:	This document has been revised pursuant to the Announcement of the State Administration of Taxation on Adjusting the Methods of Application for Export Tax Refund (Exemption) promulgated on October 15,2013 and taken effect on January 1,2014. Item (14), Article 5 of this document has been repealed pursuant to the Announcement of the State Administration of Taxation on Issues concerning Export Tax Refund (Exemption) promulgated on April 30,2015 and taken effect from April 30,2015.

为准确执行出口货物劳务税收政策,进一步规范管理,国家税务总局细化、完善了《出口货物劳务增值税和消费税管理办法》(国家税务总局公告2012年第24号,以下简称《管理办法》)有关条款,现公告如下

With a view to correctly implementing tax policies applicable to exported goods and services and further standardizing the administration of taxation on exported goods and services, the State Administration of Taxation ("SAT") has further defined and perfected relevant provisions of the

Administrative Measures for Value-added Tax and Consumption Tax Applicable to Exported Goods and Services (Announcement [2012] No. 24 of the State Administration of Taxation, hereinafter referred to as the "Administrative Measures"). Relevant issues are hereby announced as follows:

一、出口退(免)税资格认定

(一)出口企业或其他单位申请办理出口退(免)税资格认定时,除提供《管理办法》规定的资料外,还应提供《出口退(免)税资格认定申请表》电子数据。

(二)出口企业或其他单位申请变更退(免)税办法的,经主管税务机关批准变更的次月起按照变更后的退(免)税办法申报退(免)税。企业应将批准变更前全部出口货物按变更前退(免)税办法申报退(免)税,变更后不得申报变更前出口货物退(免)税。

原执行免退税办法的企业,在批准变更次月的增值税纳税申报期内可将原计入出口库存账的且未申报免退税的出口货物向主管税务机关申请开具《出口转内销证明》。

原执行免抵退税办法的企业,应将批准变更当月的《免抵退税申报汇总表》中"当期应退税额"填报在批准变更次月的《增值税纳税申报表》"免、抵、退应退税额"栏中。

企业按照变更前退(免)税办法已申报但在批准变更前未审核办理的退(免)税,主管税务机关对其按照原退(免)税办法单独审核、审批办理。对原执行免抵退税办法的企业,主管税务机关对已按免抵退税办法申报的退(免)税应全部按规定审核通过后,一次性审批办理退(免)税。

退(免)税办法由免抵退税变更为免退税的,批准变更前已通过认证的增值税专用发票或取得的海关进口增值税专用缴款书,出口企业或其他单位不得作为申报免退税的原始凭证。

(三)出口企业申请注销出口退(免)税认定资格但不需要注销税务登记的,按《管理办法》第二条第(五)项相关规定办理。

1. Recognition of eligibility for export tax refund (exemption)

(1) When applying for recognition of eligibility for export tax refund (exemption), an export-oriented enterprise or other entity shall provide electronic data of the Application for Recognition of Eligibility for Export Tax Refund (Exemption) in addition to the materials required under the Administrative Measures.

(2) If an export-oriented enterprise or other entity applies for changing the tax refund (exemption) method applicable to it and if its application is approved by the competent tax authority, it shall apply for tax refund (exemption) according to the new tax refund (exemption) method from the month following the approval thereof. However, for the goods exported before the approval of such change, the enterprise shall apply for tax refund (exemption) according to the original tax refund (exemption) method, and may not apply for tax refund (exemption) on such goods after the change of such method.

An enterprise originally subject to the tax exemption and refund method may, within the VAT declaration period in the month following the approval of change of the method, apply to the competent tax authority for issuing a Certificate for Domestic Sales of Products Originally Produced for Export for its exported goods that are originally recorded in the export inventory account and for which tax exemption and refund has not been applied.

An enterprise originally subject to the tax exemption, offset and refund method shall fill the "amount of tax refundable for the current period" on the Summary Statement of Applications for Tax Exemption, Offset and Refund in the current month when the change of the method is approved in the column "amount of tax refundable under the tax exemption, offset and refund method" on the Value-added Tax Return for the month following the approval thereof.

With regard to the tax refund (exemption) for which an enterprise has already applied according to the original tax refund (exemption) method prior to the change thereof but which has not yet been examined and handled prior to the approval of the change, the competent tax authority shall separately examine, approve and handle such tax refund (exemption) according to the original tax refund (exemption) method. For an enterprise originally subject to the tax exemption, offset and refund method, the competent tax authority shall, after the tax refund (exemption) applied for by the enterprise according to the tax exemption, offset and refund method has been wholly examined and approved according to relevant provisions, examine, approve and handle such tax refund (exemption) collectively.

If the tax refund (exemption) method applicable to an export-oriented enterprise or other entity is changed from the tax exemption, offset and refund method into the tax exemption and refund method, the enterprise may not take any special value-added tax ("VAT") invoices authenticated or special customs statements for payment of import VAT issued before the approval of the change thereof as original certificates when applying for tax exemption and refund.

(3) Applications filed by export-oriented enterprises for cancellation of their recognized eligibility for export tax refund (exemption) shall be handled according to the provisions of Article 3.5 of the Administrative Measures if their tax registration does not need to be cancelled.

二、出口退(免)税申报

(一)出口企业或其他单位应使用出口退税申报系统办理出口货物劳务退(免)税、免税申报业务及申请开具相关证明业务。《管理办法》及本公告中要求出口企业或其他单位报送的电子数据应均通过出口退税申报系统生成、报送。在出口退税申报系统信息生成、报送功能升级完成前,涉及需报送的电子数据,可暂报送纸质资料。

出口退税申报系统可从国家税务总局网站免费下载或由主管税务机关免费提供。

(二)出口企业或其他单位应先通过税务机关提供的远程预申报服务进行退(免)税预申报,在排除录入错误后,方可进行正式申报。税务机关不能提供远程预申报服务的,企业可到主管税务机关进行预申报。

出口企业或其他单位退(免)税凭证电子信息不齐的出口货物劳务,可进行正式退(免)税申报,但退(免)税需在税务机关按规定对电子信息审核通过后方能办理。

(三)在出口货物报关单上的申报日期和出口日期期间,若海关调整商品代码,导致出口货物报关单上的商品代码与调整后的商品代码不一致的,出口企业或其他单位应按照出口货物报关单上列明的商品代码申报退(免)税,并同时报送《海关出口商品代码、名称、退税率调整对应表》(附件1)及电子数据。

(四)出口企业或其他单位进行正式退(免)税申报时须提供的原始凭证,应按明细申报表载明的申报顺序装订成册。

(五)2013年5月1日以后报关出口的货物(以出口货物报关单上的出口日期为准),除下款规定以外,出口企业或其他单位申报出口退(免)税提供的出口货物报关单上的第一计量单位、第二计量单位,及出口企业申报的计量单位,至少有一个应同与其匹配的增值税专用发票上的计量单位相符,且上述出口货物报关单、增值税专用发票上的商品名称须相符,否则不得申报出口退(免)税。

如属同一货物的多种零部件需要合并报关为同一商品名称的,企业应将出口货物报关单、增值税专用发票上不同商品名称的相关性及不同计量单位的折算标准向主管税务机关书面报告,经主管税务机关确认后,可申报退(免)税。

(六)受托方将代理多家企业出口的货物集中一笔报关出口的,委托方可提供该出口货物报关单的复印件申报出口退(免)税。

(七)出口企业或其他单位出口并按会计规定做销售的货物,须在做销售的次月进行增值税纳税申报。生产企业还需办理免抵退税相关申报及消费税免税申报(属于消费税应税货物的)。《管理办法》第四条第(一)项第一款和第五条第(一)项第一款与此冲突的规定,停止执行。

《管理办法》第四条第(一)项第二款和第五条第(一)项第二款中的"逾期"是指超过次年4月30日前最后一个增值税纳税申报期截止之日。

(八)属于增值税一般纳税人的集成电路设计、软件设计、动漫设计企业及其他高新技术企业出口适用增值税退(免)税政策的货物,实行免抵退税办法,按《管理办法》第四条及本公告有关规定申报出口退(免)税。

(九)生产企业申报免抵退税时,若报送的《生产企业出口货物免、抵、退税申报明细表》中的离岸价与相应出口货物报关单上的离岸价不一致的,应按主管税务机关的要求填报《出口货物离岸价差异原因说明表》(附件2)及电子数据。

(十)从事进料加工业务的生产企业,自2013年7月1日起,按下列规定办理进料加工出口货物退(免)税的申报及手(账)册核销业务。《管理办法》第四条第(三)项停止执行。2013年7月1日以前,企业已经在主管税务机关办理登记手续的进料加工手(账)册,按原办法办理免抵退税申报、进口料件申报、手(账)册核销(

电子账册核销指海关办结一个周期核销手续后的核销)。

1.进料加工计划分配率的确定

2012年1月1日至2013年6月15日已在税务机关办理过进料加工手(账)册核销的企业,2013年度进料加工业务的计划分配率为该期间税务机关已核销的全部手(账)册的加权平均实际分配率。主管税务机关应在2013年7月1日以前,计算并与企业确认2013年度进料加工业务的计划分配率。

2012年1月1日至2013年6月15日未在税务机关办理进料加工业务手(账)册核销的企业,当年进料加工业务的计划分配率为2013年7月1日后首份进料加工手(账)册的计划分配率。企业应在首次申报2013年7月1日以后进料加工手(账)册的进料加工出口货物免抵退税前,向主管税务机关报送《进料加工企业计划分配率备案表》(附件3)及其电子数据。

2.进料加工出口货物的免抵退税申报

对进料加工出口货物,企业应以出口货物人民币离岸价扣除出口货物耗用的保税进口料件金额的余额为增值税退(免)税的计税依据。按《管理办法》第四条的有关规定,办理免抵退税相关申报。

进料加工出口货物耗用的保税进口料件金额=进料加工出口货物人民币离岸价×进料加工计划分配率

计算不得免征和抵扣税额时,应按当期全部出口货物的离岸价扣除当期全部进料加工出口货物耗用的保税进口料件金额后的余额乘以征退税率之差计算。进料加工出口货物收齐有关凭证申报免抵退税时,以收齐凭证的进料加工出口货物人民币离岸价扣除其耗用的保税进口料件金额后的余额计算免抵退税额。

3.年度进料加工业务的核销

自2014年起,企业应在本年度4月20日前,向主管税务机关报送《生产企业进料加工业务免抵退税核销申报表》(附件4)及电子数据,申请办理上年度海关已核销的进料加工手(账)册项下的进料加工业务核销手续。企业申请核销后,主管税务机关不再受理其上一年度进料加工出口货物的免抵退税申报。4月20日之后仍未申请核销的,该企业的出口退(免)税业务,主管税务机关暂不办理,待其申请核销后,方可办理。

主管税务机关受理核销申请后,应通过出口退税审核系统提取海关联网监管加工贸易电子数据中的进料加工"电子账册(电子化手册)核销数据"以及进料加工业务的进、出口货物报关单数据,计算生成《进料加工手(账)册实际分配率反馈表》(附件5),交企业确认。

企业应及时根据进料加工手(账)册实际发生的进出口情况对反馈表中手(账)册实际分配率进行核对。经核对相符的,企业应对该手(账)册进行确认;核对不相符的,企业应提供该手(账)册的实际进出口情况。核对完成后,企业应在《进料加工手(账)册实际分配率反馈表》中填写确认意见及需要补充的内容,加盖公章后交主管税务机关。

主管税务机关对于企业未确认相符的手(账)册,应提取海关联网监管加工贸易电子数据中的该手(账)册的进料加工"电子账册(电子化手册)核销数据"以及进、出口货物报关单数据,反馈给企业。对反馈的数据缺失或与纸质报关单不一致的,企业应及时向报关海关申请查询,并根据该手(账)册实际发生的进出口情况将缺失或不一致的数据填写《已核销手(账)册海关数据调整报告表(进口报关单/出口报关单)》(附件6-1,附件6-2),报送至主管税务机关,同时附送电子数据、相关报关单原件、向报关海关查询情况的书面说明。

主管税务机关应将企业报送的《已核销手(账)册海关数据调整报告表》电子数据读入出口退税审核系统,重新计算生成《进料加工手(账)册实际分配率反馈表》。在企业对手(账)册的实际分配率确认后,主管税务机关按照企业确认的实际分配率对进料加工业务进行核销,并将《生产企业进料加工业务免抵退税核销表》(附件7)交企业。企业应在次月根据该表调整前期免抵退税额及不得免征和抵扣税额。

主管税务机关完成年度核销后,企业应以《生产企业进料加工业务免抵退税核销表》中的"上年度已核销手(账)册综合实际分配率",作为当年度进料加工计划分配率。

4.企业申请注销或变更退(免)税办法的,应在申请注销或变更退(免)税办法前按照上述办法进行进料加工业务的核销。

(十一)符合《财政部国家税务总局关于出口货物劳务增值税和消费税政策的通知》(财税[2012]39号)第九条第(四)项规定的生产企业,应在交通运输工具和机器设备出口合同签订后,报送《先退税后核销资格申请表》(见附件8)及电子数据,经主管税务机关审核同意后,按照以下规定办理出口免抵退税申报、核销:

1.企业应在交通运输工具或机器设备自会计上做销售后,与其他出口货物劳务一并向主管税务机关办理免抵退税申报(在《生产企业出口货物免、抵、退税申报明细表》"出口收汇核销单号"栏中填写出口合同号,"业务类型"栏填写"XTHH"),并附送下列资料:

(1)出口合同(复印件,仅第一次申报时提供);

(2)企业财务会计制度(复印件,仅第一次申报时提供);

(3)出口销售明细账(复印件);

(4)《先退税后核销企业免抵退税申报附表》(附件9)及其电子数据;

(5)年度财务报表(年度结束后至4月30日前报送);

(6)收款凭证(复印件,取得预付款的提供);

(7)主管税务机关要求提供的其他资料。

2.交通工具或机器设备报关出口之日起3个月内,企业应在增值税纳税申报期,按《管理办法》第四条规定收齐有关单证,申报免抵退税,办理已退(免)税的核销。

(十二)已申报免抵退税的出口货物发生退运,及需改为免税或征税的,应在上述情形发生的次月增值税纳税申报期内用负数申报冲减原免抵退税申报数据,并按现行会计制度的有关规定进行相应调整。《管理办法》第四条第(五)项与此冲突的规定停止执行。

(十三)免税品经营企业应根据《企业法人营业执照》规定的经营货物范围,填写《免税品经营企业销售货物退税备案表》(附件10)并生成电子数据,报主管税务机关备案。如企业的经营范围发生变化,应在变化之日后的首个增值税纳税申报期内进行补充填报。

(十四)用于对外承包工程项目的出口货物,由出口企业申请退(免)税。出口企业如属于分包单位的,申请退(免)税时,须补充提供分包合同(协议)。本项规定自2012年1月1日起开始执行。《管理办法》第六条第二款第(二)项与此冲突的规定,停止执行。

(十五)销售给海上石油天然气开采企业自产的海洋工程结构物,生产企业申报出口退(免)税时,应在《生产企业出口货物免、抵、退税申报明细表》的"备注栏"中填写购货企业的纳税人识别号和购货企业名称。

(十六)申报修理修配船舶退(免)税的,应提供在修理修配业务中使用零部件、原材料的贸易方式为"一般贸易"的出口货物报关单。出口货物报关单中"标记唛码及备注"栏注明修理船舶或被修理船舶名称的,以被修理船舶作为出口货物。

(十七)为国外(地区)企业的飞机(船舶)提供航线维护(航次维修)的货物劳务,出口企业(维修企业)申报退(免)税时应将国外(地区)企业名称、航班号(船名)填写在《生产企业出口货物免、抵、退税申报明细表》的第22栏"备注"中,并提供以下资料:

1.与被维修的国外(地区)企业签订的维修合同;

2.出口发票;

3.国外(地区)企业的航班机长或外轮船长签字确认的维修单据〔须注明国外(地区)企业名称和航班号(船名)〕。

(十八)出口企业或其他单位发生的真实出口货物劳务,由于以下原因造成在规定期限内未收齐单证无法申报出口退(免)税的,应在退(免)税申报期限截止之日前向主管税务机关提出申请,并提供相关举证材料,经主管税务机关审核、逐级上报省级国家税务局批准后,可进行出口退(免)税申报。本项规定从2011年1月1日起执行。2011年1月1日前发生的同样情形的出口货务劳务,出口企业可在2013年6月30日前按照本项规定办理退(免)税申报,逾期的,主管税务机关不再受理此类申报。

1.自然灾害、社会突发事件等不可抗力因素;

2.出口退(免)税申报凭证被盗、抢,或者因邮寄丢失、误递;

3.有关司法、行政机关在办理业务或者检查中,扣押出口退(免)税申报凭证;

4.买卖双方因经济纠纷,未能按时取得出口退(免)税申报凭证;

5.由于企业办税人员伤亡、突发危重疾病或者擅自离职,未能办理交接手续,导致不能按期提供出口退(免)税申报凭证;

6.由于企业向海关提出修改出口货物报关单申请,在退(免)税期限截止之日海关未完成修改,导致不能按期提供出口货物报关单;

7.国家税务总局规定的其他情形。

2. Application for export tax refund (exemption)

(1) Export-oriented enterprises or other entities shall apply for tax refund (exemption) or tax exemption on exported goods and services and for issuance of relevant certificates through the system for application for export tax refund. All the electronic data required to be submitted by export-oriented enterprises or other entities under the Administrative Measure and this Announcement shall be generated and

submitted through the system for application for export tax refund. For electronic data required to be submitted prior to the upgrading of the information generation and submission functions of the system for application for export tax refund, the data in hardcopy may be submitted temporarily.

The system for application for export tax refund may be downloaded from the website of the SAT or obtained from the competent tax authorities free of charge.

(2) Export-oriented enterprises or other entities shall make pre-applications for tax refund (exemption) through the remote pre-application services provided by the tax authorities, and may not file formal applications before all entry errors have been eliminated. If the tax authorities do not provide remote pre-application services, the enterprises may file the pre-applications with the competent tax authorities.

If the electronic information of certificates for tax refund (exemption) on exported goods and services is incomplete, the export-oriented enterprises or other entities may file formal applications for tax refund (exemption); however, the tax refund (exemption) will not be handled until the tax authorities have examined and confirmed such electronic information according to relevant provisions.

(3) If, between the date of filing and the date of export indicated on an export declaration, the customs adjusts certain commodity codes so that the commodity code on the export declaration is inconsistent with the corresponding commodity code as adjusted, the export-oriented enterprise or other entity shall apply for tax refund (exemption) based on the commodity code indicated on the export declaration, and meanwhile, submit a Comparison Table of Codes, Descriptions and Tax Refund Rates of Exported Commodities Adjusted by the Customs (Appendix 1) and corresponding electronic data.

(4) Export-oriented enterprises or other entities shall bind the original certificates required to be provided in formal application for tax refund (exemption) together in book form in order of declarations specified in their declaration form of particulars.

(5) For goods the export of which is declared at the customs on or after May 1, 2013 (subject to the date of export indicated on the export declaration), unless otherwise provided for in the following paragraph, among the first and second measuring units on the export declaration provided by the export-oriented enterprise or other entity for the application for export tax refund (exemption) and the measuring unit declared by the export-oriented enterprise, at least one shall be consistent with the measuring unit on the corresponding special VAT invoice, and the description of commodity on the said export declaration shall be consistent with that on the special VAT invoice, otherwise no application for export tax refund (exemption) may be filed.

If several kinds of spare parts belonging to the same goods need to be declared at the customs in the same commodity name, the enterprise shall report the correlation among the different commodity names on the export declaration and the special VAT invoice and the standards of conversion among different measuring units to the competent tax authority in writing, and may apply for tax refund (exemption) upon the confirmation by the competent tax authority.

(6) If an agent files an export declaration for the exported goods of several enterprises, such enterprises may apply for export tax refund (exemption) on the strength of a copy of the export declaration.

(7) For goods that an export-oriented enterprise or other entity exports and enters the sale thereof into the account book according to relevant accounting policies, it shall file VAT return for the goods in the month following the entry of the sale thereof into the account book. If the enterprise is a production enterprise, it shall also apply for tax exemption, offset and refund and for consumption tax exemption (if the goods are subject to consumption tax). The provisions of Paragraph 1 of Article 4.1 and Paragraph 1 of Article 5.1 of the Administrative Measures that conflict with this provision shall cease to be effective.

The term "after the expiration of the period" in Paragraph 2 of Article 4.1 and Paragraph 2 of Article 5.1 of the Administrative Measures refers to after the deadline for the last VAT declaration period prior to April 30 of the next year.

(8) Goods governed by VAT refund (exemption) policies that are exported by integrated circuit design enterprises, software design enterprises, cartoon design enterprises or other high and new technology enterprises who are general VAT payers shall be subject to the tax exemption, offset and refund method. Such enterprises shall apply for export tax refund (exemption) according to the provisions of Article 4 of the Administrative Measures and this Announcement.

(9) If the FOB (free on board) price on the Form of Particulars of Applications for Tax Exemption, Offset and Refund on Goods Exported by Production Enterprises submitted by a production enterprise applying for tax exemption, offset and refund is inconsistent with the FOB price on the corresponding export declaration, the production enterprise shall submit a completed Form of Explanations about the Reasons of Difference in FOB Prices of Exported Goods (Appendix 2) and corresponding electronic data according to the requirements of the competent tax authority.

(10) Starting from July 1, 2013, enterprises engaging in processing trade with imported materials shall apply for tax refund (exemption) on exported goods under processing trade with imported materials and go through procedures for verification and write-off of manuals (accounting books) according to the following provisions. The provisions of Article 4.3 of the Administrative Measures shall simultaneously cease to be effective. Enterprises that have already gone through registration procedures for manuals (accounting books) for processing trade with imported materials with the competent tax authorities prior to July 1, 2013 shall apply for tax exemption, offset and refund and go through procedures for declaration of imported materials and verification and write-off of manuals (accounting books) (the verification and write-off of electronic accounting books refers to the verification and write-off after the customs has completed the verification and write-off procedures for a period) according to the original method.

1. Determination of planned allocation rate of processing trade with imported materials

For an enterprise that has already gone through procedures for verification and write-off of manuals (accounting books) for processing trade with imported materials with the tax authority between January 1, 2012 and June 15, 2013, the planned allocation rate of its processing trade with imported materials in 2013 shall be the weighted average actual allocation rate of all manuals (accounting books) that have been verified and written off by the tax authority in such period. The competent tax authority shall calculate and confirm with the enterprise the planned allocation rate of its processing trade with imported materials in 2013 prior to July 1, 2013.

For an enterprise that has not gone through procedures for verification and write-off of manuals (accounting books) for processing trade with imported materials with the tax authority between January 1, 2012 and June 15, 2013, the planned allocation rate of its processing trade with imported materials in the current year shall be the planned allocation rate of the first manual (accounting book) for processing trade with imported materials after July 1, 2013. The enterprise shall, before applying for tax exemption, offset and refund on goods exported under manuals (accounting books) for processing trade with imported materials for the first time after July 1, 2013, submit a Record-filing Form for Planned allocation Rate of Enterprises Engaging in Processing Trade with Imported Materials (Appendix 3) and corresponding electronic data to the competent tax authority.

2. Application for tax exemption, offset and refund on exported goods under processing trade with imported materials

For exported goods under processing trade with imported materials, an enterprise shall take the balance of the FOB price in RMB of the exported goods minus the cost of bonded imported materials and parts consumed by the exported goods as the tax base for VAT refund (exemption), and apply for tax exemption, offset and refund according to the provisions of Article 4 of the Administrative Measures.

Cost of bonded imported materials and parts consumed by exported goods under processing trade with imported materials = FOB Price in RMB of exported goods under processing trade with imported materials × Planned allocation rate of processing trade with imported materials.

The amount of tax that may not be exempted or offset shall be the balance of the FOB price of all the goods exported in the current period minus the cost of all the bonded imported materials and parts consumed by the exported goods under processing trade with imported materials in the current period multiplied by the difference between the tax rate and the tax refund rate. When an enterprise applies for tax exemption, offset and refund on its exported goods under processing trade with imported materials after collection of all the necessary certificates, the amount of tax exemption, offset and refund shall be calculated on the basis of the balance of the FOB price in RMB of the exported goods under processing trade with imported materials, the certificates of which have been collected, minus the cost of the bonded imported materials and parts consumed by such goods.

3. Annual verification and write-off of processing trade with imported materials

Starting from 2014, an enterprise shall, prior to April 20 each year, apply to the competent tax authority for verification and write-off of its processing trade with imported materials under manuals (accounting books) for processing trade with imported materials that have been verified and written off by the customs in the preceding year, on the strength of an Application for Verification and Write-off of Tax Exemption, Offset and Refund in Processing Trade with Imported Materials of Production Enterprises (Appendix 4) and corresponding electronic data. After the enterprise applies for the verification and write-off, the competent tax authority will not accept its application for tax exemption, offset and refund on its exported goods under processing trade with imported materials in the preceding year any longer. If the enterprise fails to apply for the verification and write-off prior to April 20, the competent tax authority shall not accept its application for export tax refund (exemption) until it applies for the verification and write-off.

The competent tax authority shall, after accepting the application for the verification and write-off, extract the "data of verification and write-off of electronic accounting books (manuals in softcopy)" under processing trade with imported materials and the data of import and export declarations under processing trade with imported materials from the electronic data of processing trade under customs networked supervision through the system for examination and approval of export tax refund, calculate and produce a Feedback Form of Actual Allocation Rate of Manuals (Accounting Books) for Processing Trade with Imported Materials (Appendix 5) based on such data and send the Feedback Form to the enterprise for confirmation.

The enterprise shall promptly check the actual allocation rate of manuals (accounting books) on the Feedback Form according to the actual imports and exports under the manuals (accounting books) for processing trade with imported materials. If the actual allocation rate is checked and found to be conforming, the enterprise shall confirm the manuals (accounting books). If not, the enterprise shall provide information about the actual imports and exports under the manuals (accounting books). After completing the check, the enterprise shall fill its confirmation opinions and information that needs to the supplemented in the Feedback Form of Actual Allocation Rate of Manuals (Accounting Books) for Processing Trade with Imported Materials, affix its official seal to it and then return it to the competent tax authority.

If the enterprise does not confirm the manuals (accounting books), the competent tax authority shall extract the "data of verification and write-off of electronic accounting books (manuals in softcopy)" under processing trade with imported materials under the manuals (accounting books) and the data of import and export declarations from the electronic data of processing trade under customs networked supervision, and feed the data back to the enterprise. If the data fed back is missed or inconsistent with the data on the customs declarations in hardcopy, the enterprise shall promptly inquire of the customs at which such declarations were made, fill the data that is originally missed or inconsistent in the Report on Adjustment of Customs Data of Manuals (Accounting Books) Already Verified and Written off (Import Declarations/ Export Declarations) (Appendixes 6-1 and 6-2) according to the actual imports and exports under the manuals (accounting books), and submit the Report, together with corresponding electronic data, the originals of relevant customs declarations and written explanations about the inquiry to the customs at which such declarations were made, to the competent tax authority.

The competent tax authority shall read the electronic data on the Report on Adjustment of Customs Data of Manuals (Accounting Books) Already Verified and Written off submitted by the enterprise in the system for examination and approval of export tax refund, re-calculate and produce a Feedback Form of Actual Allocation Rate of Manuals (Accounting Books) for Processing Trade with Imported Materials. After the enterprise confirms the actual allocation rate of manuals (accounting books), the competent tax authority shall verify and write off the processing trade with imported materials according to the actual allocation rate confirmed by the enterprise, and send a Form of Verification and Write-off of Tax Exemption, Offset and Refund in Processing Trade with Imported Materials of Production Enterprises (Appendix 7) to the enterprise. The enterprise shall, in the next month, adjust the amount of tax exemption, offset and refund and the amount of tax that may not be exempted or offset in the preceding period on the basis of this Form.

After the competent tax authority completes annual verification and write-off, the enterprise shall take the "comprehensive actual allocation rate of manuals (accounting books) already verified and written off last year" on the Form of Verification and Write-off of Tax Exemption, Offset and Refund in Processing Trade with Imported Materials of Production Enterprises as its planned allocation rate of processing trade with imported materials in the current year.

4. If an enterprise applies for deregistration or change of its tax refund (exemption) method, it shall have its processing trade with imported materials verified and written off according to the method described above in advance.

(11) An enterprise meeting the requirements of Article 9.4 of the Notice of the Ministry of Finance and the State Administration of Taxation on the Policies of Value-added Tax and Consumption Tax Applicable to Exported Goods and Services (Cai Shui [2012] No. 39) shall, after the execution of a contract for export of means of transport or machinery equipment, submit an Application for Eligibility for Tax Refund before Verification and Write-off (Appendix 8) and corresponding electronic data to the competent tax authority, and after the application is approved by the competent tax authority, apply for export tax exemption, offset and refund and go through verification and write-off procedures according to the following provisions:

(a) The enterprise shall, after the sale of the means of transport or machinery equipment is entered into the account book, apply to the competent tax authority for tax exemption, offset and refund on such means of transport or machinery equipment, together with other exported goods and services (on the Form of Particulars of Applications for Tax Exemption, Offset and Refund on Goods Exported by Production Enterprises, the export contract number shall be filled in the column "Verification and write-off slip for export foreign exchange proceeds" and "XTHH" in the column "Type of business"), on the strength of the following materials:

(i) Export contract (copy thereof, which only needs to be provided in the first application);

(ii) The enterprise's financial and accounting systems (copy thereof, which only needs to be provided in the first application);

(iii) Itemized account of export sales (copy thereof);

(iv) Attachments to Application for Tax Exemption, Offset and Refund Filed by Enterprises Eligible for Tax Refund before Verification and Write-off (Appendix 9) and corresponding electronic data;

(v) Annual financial statements (to be submitted between the end of the year and April 30 of the next year);

(vi) Certificate of receipts (copy thereof, to be provided in the event of receipt of advance payment); and

(vii) Other materials required by the competent tax authority.

(b) The enterprise shall, within 3 months after declaring the export of the means of transport or machinery equipment at the customs, apply for tax exemption, offset and refund and go through verification and write-off procedures for the taxes already refunded (exempted) within the VAT declaration period on the strength of all the necessary certificates required under Article 4 of the Administrative Measures.

(12) If exported goods for which tax exemption, offset and refund has already been applied, is returned or needs to be changed into being exempted from tax or taxable, the original data of tax exemption, offset and refund declared shall be written off by using corresponding negative numbers in the VAT declaration period in the month following the occurrence of such circumstance, and corresponding adjustments shall be made according to the existing accounting systems. The provisions of Article 4.5 of the Administrative Measures that conflict with this provision shall cease to be effective.

(13) An enterprise engaging in the operation of duty-free products shall, according to the scope of business as stipulated in its Legal Person Business License, fill out a Record-filing Form for Refund of Taxes on Goods Sold by Enterprises Engaging in the Operation of Duty-free Products (Appendix 10) and generate corresponding electronic data, and then submit them to the competent tax authority for record-filing. In the event of change of its scope of business, the enterprise shall fill out supplementary information within the first VAT declaration period after such change.

(14) For goods exported for the purpose of foreign project contracting, the export-oriented enterprise shall be responsible for applying for tax refund (exemption). If the export-oriented enterprise is a subcontractor, it shall additionally provide the subcontract (sub-agreement) when applying for tax refund (exemption). This provision shall come into effect on January 1, 2012. The provisions of Paragraph 2.2 of Article 6 of the Administrative Measures that conflict with this provision shall cease to be effective.

(15) For self-manufactured marine engineering structures sold to an offshore oil and natural gas exploitation enterprise, the production enterprise shall, when applying for export tax refund (exemption), fill the taxpayer identification number and name of the enterprise purchasing such goods in the column "remarks" of the Form of Particulars of Applications for Tax Exemption, Offset and Refund on Goods Exported by Production Enterprises.

(16) In the case of application for tax refund (exemption) on repair and replacement services for ships, the export declaration of the spare parts and raw materials used in the repair and replacement services shall be provided, for which the trade method shall be general trade. If repair of ship or the name of the ship repaired is filled in the column "Marks & Nos. and Remarks" of the export declaration, the ship repaired shall be deemed as the exported goods.

(17) For goods and services exported for flight line maintenance (voyage repair) services provided for the plane (ship) of a enterprise in a foreign country (region), the export-oriented enterprise (maintenance enterprise) shall, when applying for tax refund (exemption), fill the name of the enterprise in a foreign country (region) and the name of the flight (ship) in the 22nd column "Remarks" of the Form of Particulars of Applications for Tax Exemption, Offset and Refund on Goods Exported by Production Enterprises, and provide the following materials:

(a) Maintenance contract signed with the enterprise in a foreign country (region);

(b) Export invoice; and

(c) Repair documents confirmed by the captain of the flight (ship) by signature (the name of the enterprise in a foreign country (country) and the name of the flight (ship) shall be indicated thereon).

(18) If an enterprise or other entity is unable to apply for export tax refund (exemption) on its goods or services actually exported because it fails to collect all the necessary certificates within the prescribed time limit due to any of the following reasons, it shall submit an application and relevant proofs to the competent tax authority prior to the deadline for application for tax refund (exemption). If its application is reviewed and reported level by level to the provincial office of the SAT by the competent tax authority and is finally approved by the provincial office of the SAT, it may apply for export tax refund (exemption). This provision shall come into effect on January 1, 2011. For exported goods and services falling under the same circumstances that took place prior to January 1, 2011, the export-oriented enterprises may apply for tax refund (exemption) thereon prior to June 30, 2013 according to this provision. The competent tax authorities will not accept such applications after June 30, 2013.

(a) Natural disasters, social emergencies and other event of force majeure occurred;

(b) The certificates for applying for export tax refund (exemption) have been stolen or robbed, or lost or missent in the post;

(c) The certificates for applying for export tax refund (exemption) have been detained by relevant judicial or administrative organs when they were handling official businesses or conducting inspections;

(d) The certificates for applying for export tax refund (exemption) failed to be obtained on time due to economic disputes between the parties to the transactions;

(e) The certificates for applying for export tax refund (exemption) failed to be provided on time because the person responsible handling tax affairs of the enterprise was injured, died, contracted a serious illness suddenly or resigned without permission and failed to go through formalities for handing over his work;

(f) The export declaration failed to be provided on time because the enterprise requested the customs to modify the export declaration and the customs failed to complete the modification prior to the deadline for application for tax refund (exemption); or

(g) Other circumstances stipulated by the SAT.

三、适用免税政策的出口货物劳务申报

(一)《管理办法》第十一条第(七)项中"未在规定的纳税申报期内按规定申报免税"是指出口企业或其他单位未在报关出口之日的次月至次年5月31日前的各增值税纳税申报期内填报《免税出口货物劳务明细表》(附件11),提供正式申报电子数据,向主管税务机关办理免税申报手续。

(二)出口企业或其他单位在按《管理办法》第九条第(二)项规定办理免税申报手续时,应将以下凭证按《免税出口货物劳务明细表》载明的申报顺序装订成册,留存企业备查:

1.出口货物报关单(如无法提供出口退税联的,可提供其他联次代替);

2.出口发票;

3.委托出口的货物,还应提供受托方主管税务机关出具的代理出口货物证明;

4.属购进货物直接出口的,还应提供相应的合法有效的进货凭证。合法有效的进货凭证包括增值税专用发票、增值税普通发票及其他普通发票、海关进口增值税专用缴款书、农产品收购发票、政府非税收入票据;

5.以旅游购物贸易方式报关出口的货物暂不提供上述第2、4项凭证。

(三)出口企业或其他单位申报的出口货物免税销售额与出口货物报关单上的离岸价不一致(来料加工出口货物除外)的,应在报送《免税出口货物劳务明细表》的同时报送《出口货物离岸价差异原因说明表》及电子数据。

(四)主管税务机关已受理出口企业或其他单位的退(免)税申报,但在免税申报期限之后审核发现按规定不予退(免)税的出口货物,若符合免税条件,企业可在主管税务机关审核不予退(免)税的次月申报免税。

(五)出口企业从事来料加工委托加工业务的,应在海关签发来料加工核销结案通知书之日(以结案日期为准)起至次月的增值税纳税申报期内,提供出口货物报关单的非"出口退税专用"联原件或复印件,按照《管理办法》第九条第(四)项第2目第(2)规定办理来料加工出口货物免税核销手续。未按规定办理来料加工出口货物免税核销手续或经主管税务机关审核不予办理免税核销的,应按规定补缴来料加工加工费的增值税。

(六)出口企业或其他单位按照《管理办法》第十一条第(八)项规定放弃免税的,应向主管税务机关报送《出口货物劳务放弃免税权声明表》(附件12),办理备案手续。自备案次月起执行征税政策,36个月内不得变更。

3. Declaration of exported goods and services eligible for tax-exemption policies

(1) The term "fails to apply for tax exemption as required within the prescribed period for tax declaration" in Article 11.7 of the Administrative Measures refers to that an export-oriented enterprise or other entity fails to apply to the competent tax authority for tax exemption within each VAT declaration period between the month following the date of customs declaration and May 31 of the next year on the strength of a completed Form of Particulars of Duty-free Exported Goods and Services (Appendix 11) and the electronic data formally declared.

(2) An export-oriented enterprise or other entity applying for tax exemption according to the provisions of Article 9.2 of the Administrative Measures shall bind the following certificates together in book form in order of declarations specified in the Form of Particulars of Duty-free Exported Goods and Services, and keep them on file for reference:

(a) Export declaration (if the form for export tax refund is unavailable, other forms of the export declaration may be provided instead);

(b) Export invoice;

(c) In case of goods exported upon entrustment, certificate of goods exported as an agent issued by the competent tax authority for the entrusted party shall be provided;

(d) In case of goods directly exported after being purchased, legal and valid purchase certificates, including special VAT invoices, ordinary VAT invoices and other ordinary invoices, special customs statements for payment of import VAT, agricultural product purchase invoices and receipts of government non-tax revenues shall be provided; and

(e) In case of goods exported under tourist shopping trade, the certificates stipulated in Subparagraphs (b) and (d) above do not need to be provided for the time being.

(3) In the event of inconsistence between the tax-exempted sales of exported goods declared by an export-oriented enterprise or other entity and the FOB price on the corresponding export declaration (except for exported goods under processing trade with supplied materials), the enterprise shall submit a Form of Explanations about the Reasons of Difference in FOB Prices of Exported Goods and corresponding electronic data along with the Form of Particulars of Duty-free Exported Goods and

Services.

(4) If the competent tax authority has accepted an application for tax refund (exemption) filed by an export-oriented enterprise or other entity, but after the period for application for tax exemption, discovers that the exported goods concerned are ineligible for tax refund (exemption) according to relevant provisions, the enterprise may, if the goods are eligible for tax exemption, apply for tax exemption in the month following the competent tax authority's discovery of the exported goods' ineligibility for tax refund (exemption).

(5) An export-oriented enterprise engaged in the consigned processing of goods under processing trade with supplied materials shall, within the VAT declaration period between the issuing date of a notification of the conclusion of verification and write-off by the customs (subject to the date of conclusion) and the same day of the next month, provide the original or copy of forms other than the form of "special page for export tax refund" of the export declaration, go through the procedures for tax-exemption verification and write-off of exported goods under processing trade with supplied materials in accordance with the provisions of Item 2.2 of Article 9.4 of the Administrative Measures. If the enterprise fails to go through the procedures for tax-exemption verification and write-off of exported goods under processing trade with supplied materials according to relevant provisions or the competent tax authority refuses to handle tax-exemption verification and write-off for it after review, the enterprise shall, according to relevant provisions, make a supplementary payment of VAT on the processing charges collected for the processing trade with supplied materials.

(6) If an export-oriented enterprise or other entity waives its right of tax exemption according to the provisions of Article 11.8 of the Administrative Measures, it shall submit a Statement of Waiver of Tax Exemption on Exported Goods and Services (Appendix 12) to and go through corresponding record-filing procedures with the competent tax authority. The taxation policies shall be applicable to the enterprise from the month following the record-filing and may not be changed within 36 months.

四、有关单证证明办理

委托出口货物发生退运的,应由委托方向主管税务机关申请开具《出口货物退运已补税(未退税)证明》转交受托方,受托方凭该证明向主管税务机关申请开具《出口货物退运已补税(未退税)证明》。《管理办法》第十条第(三)项与此冲突的内容停止执行。

4. Application for the issuance of relevant documents and certificates

In the case of return of goods exported upon entrustment, the entrusting party shall apply to its competent tax authority for a Certificate of Supplementary Payment of Tax (No Tax Refund) for Returned Goods that Have Been Exported and hand over the same to the entrusted party. The entrusted party shall apply to its competent tax authority for a Certificate of Supplementary Payment of Tax (No Tax Refund) for Returned Goods that Have Been Exported on the strength of the said certificate. The provisions of Article 10.3 of the Administrative Measures that conflict with this provision shall cease to be effective.

五、其他补充规定

(一)符合《管理办法》第十一条第(二)项规定的集团公司,集团公司总部在申请认定时应提供以下资料

1.《集团公司成员企业认定申请表》(附件13)及电子申报数据;
2.集团公司总部及其控股的生产企业的营业执照副本复印件;
3.集团公司总部及其控股的生产企业的《出口退(免)税资格认定表》复印件;
4.集团公司总部及其控股生产企业的章程复印件;
5.主管税务机关要求报送的其他资料。

(二)外贸企业在2012年6月30日以前签订的委托加工业务合同,如果在2012年7月1日以后收回加工货物并在2013年6月30日前出口的,按2012年6月30日以前的规定申报出口退(免)税。外贸企业须在2013年4月

30日前向主管税务机关提供上述合同进行备案。

(三)为适应货物贸易外汇管理制度改革,《管理办法》中涉及到出口收汇核销单的规定不再执行。

2012年8月1日后报关出口的货物,以及截至2012年7月31日未到出口收汇核销期限或者已到出口收汇核销期限的但未核销的2012年8月1日前报关出口的货物,出口企业或其他单位在申报出口退(免)税、免税时,不填写《管理办法》附件中涉及出口收汇核销单的报表栏目。

(四)经税务机关审核发现的出口退(免)税疑点,出口企业或其他单位应按照主管税务机关的要求接受约谈、提供书面说明情况、报送《生产企业出口业务自查表》(附件14)或《外贸企业出口业务自查表》(附件15)及电子数据。

出口货物的供货企业主管税务机关按照规定需要对供货的真实性及纳税情况进行核实的,供货企业应填报《供货企业自查表》(附件16),具备条件的,应按照主管税务机关的要求同时报送电子数据。

(五)主管税务机关发现出口企业或其他单位的出口业务有以下情形之一的,该笔出口业务暂不办理出口退(免)税。已办理的,主管税务机关可按照所涉及的退税额对该企业其他已审核通过的应退税款暂缓办理出口退(免)税,无其他应退税款或应退税款小于所涉及退税额的,可由出口企业提供差额部分的担保。待税务机关核实排除相应疑点后,方可办理退(免)税或解除担保。

1.因涉嫌骗取出口退税被税务机关稽查部门立案查处未结案;

2.因涉嫌出口走私被海关立案查处未结案;

3.出口货物报关单、出口发票、海运提单等出口单证的商品名称、数量、金额等内容与进口国家(或地区)的进口报关数据不符;

4.涉嫌将低退税率出口货物以高退税率出口货物报关;

5.出口货物的供货企业存在涉嫌虚开增值税专用发票等需要对其供货的真实性及纳税情况进行核实的疑点。

(六)主管税务机关发现出口企业或其他单位购进出口的货物劳务存在财税［2012］39号文件第七条第(一)项第4目、第5目和第7目情形之一的,该批出口货物劳务的出口货物报关单上所载明的其他货物,主管税务机关须排除骗税疑点后,方能办理退(免)税。

(七)出口企业或其他单位被列为非正常户的,主管税务机关对该企业暂不办理出口退税。

(八)出口企业或其他单位未按规定进行单证备案(因出口货物的成交方式特性,企业没有有关备案单证的情况除外)的出口货物,不得申报退(免)税,适用免税政策。已申报退(免)税的,应用负数申报冲减原申报。

(九)出口企业或其他单位出口的货物劳务,主管税务机关如果发现有下列情形之一的,按财税［2012］39号文件第七条第(一)项第4目和第5目规定,适用增值税征税政策。查实属于偷骗税的,应按相应的规定处理。

1.提供的增值税专用发票、海关进口增值税专用缴款书等进货凭证为虚开或伪造;

2.提供的增值税专用发票是在供货企业税务登记被注销或被认定为非正常户之后开具;

3.提供的增值税专用发票抵扣联上的内容与供货企业记账联上的内容不符;

4.提供的增值税专用发票上载明的货物劳务与供货企业实际销售的货物劳务不符;

5.提供的增值税专用发票上的金额与实际购进交易的金额不符;

6.提供的增值税专用发票上的货物名称、数量与供货企业的发货单、出库单及相关国内运输单据等凭证上的相关内容不符,数量属合理损溢的除外;

7.出口货物报关单上的出口日期早于申报退税匹配的进货凭证上所列货物的发货时间(供货企业发货时间)或生产企业自产货物发货时间;

8.出口货物报关单上载明的出口货物与申报退税匹配的进货凭证上载明的货物或生产企业自产货物不符;

9.出口货物报关单上的商品名称、数量、重量与出口运输单据载明的不符,数量、重量属合理损溢的除外;

10.生产企业出口自产货物的,其生产设备、工具不能生产该种货物;

11.供货企业销售的自产货物,其生产设备、工具不能生产该种货物;

12.供货企业销售的外购货物,其购进业务为虚假业务;

13.供货企业销售的委托加工收回货物,其委托加工业务为虚假业务;

14.出口货物的提单或运单等备案单证为伪造、虚假;

15.出口货物报关单是通过报关行等单位将他人出口的货物虚构为本企业出口货物的手段取得。

(十)以边境小额贸易方式代理外国企业、外国自然人报关出口的货物(国家取消出口退税的货物除外),

可按下列规定办理备案手续,办理过备案的上述货物,不进行增值税和消费税的纳税、免税申报。

1.边境地区出口企业应在货物出口之前,提供下列资料向主管税务机关办理备案登记手续:

(1)企业相关人员签字、盖有单位公章且填写内容齐全的纸质《以边境小额贸易方式代理外国企业、外国自然人报关出口货物备案登记表》(见附件17)及电子数据;

(2)代理出口协议原件及复印件。代理出口协议以外文拟定的,需同时提供中文翻译版本。

(3)委托方经办人护照或外国边民的边民证原件和复印件。

2.边境地区出口企业应在货物报关出口之日(以出口货物报关单上的出口日期为准)次月起至次年4月30日前的各增值税纳税申报期内,提供下列资料向主管税务机关办理代理报关备案核销手续:

(1)企业相关人员签字、盖有单位公章且填写内容齐全的纸质《以边境小额贸易方式代理外国企业、外国自然人报关出口货物备案核销表》(见附件18)及电子数据;

(2)出口货物报关单(出口退税专用联,以人民币结算的为盖有海关验讫章其他联次)。

3.边境地区出口企业代理报关出口的货物属国家明确取消出口退(免)税的,按有关规定适用增值税、消费税征税政策。

4.边境地区出口企业在2011年1月1日至本公告执行之日代理外国企业、外国自然人报关出口的货物(以出口货物报关单上的出口日期为准),应在2013年4月30日前的各增值税纳税申报期内,提供本项第2目所列的资料,向主管税务机关办理代理报关备案核销手续。

5.边境地区出口企业未按照本项规定办理代理报关备案登记、备案核销的,主管税务机关可取消其按照代理报关备案管理的资格,并可按《中华人民共和国税收征收管理法》第六十二条等有关规定处理。

(十一)出口企业或其他单位出口财税〔2012〕39号文件第九条第(二)项第6目所列货物的,如果出口货物有两种及两种以上原材料为财税〔2012〕39号文件附件9所列原材料的,按主要原材料适用政策执行。主要原材料是指出口货物材料成本中比例最高的原材料。

(十二)输入特殊区域的水电气,区内生产企业用于出租、出让厂房的,不得申报退税,进项税额须转入成本。

(十三)出口企业或其他单位可填报《出口企业或其他单位选择出口退税业务提醒信息申请表》(见附件19),向主管税务机关申请免费的出口退税业务提醒服务。已申请出口退税业务提醒服务的,企业负责人、联系电话、邮箱等相关信息发生变化时,应及时向主管税务机关申请变更。

出口企业或其他单位应按照国家制发的出口退(免)税相关政策和管理规定办理出口退(免)税业务。主管税务机关提供的出口退税业务提醒服务仅为出口企业和其他单位参考,不作为办理出口退(免)税的依据。

(十四)出口企业或其他单位应于每年11月15日至30日,根据本年度实际出口情况及次年计划出口情况,向主管税务机关填报《出口企业预计出口情况报告表》(见附件20)及电子数据。

(十五)《管理办法》及本公告中要求同时提供原件和复印件的资料,出口企业或其他单位提供的复印件上应注明"与原件相符"字样,并加盖企业公章。主管税务机关在核对复印件与原件相符后,将原件退回,留存复印件。

5. Other supplementary provisions

(1) For a group company meeting the requirements of Article 11.3 of the Administrative Measures, its head office shall provide the following materials when applying for recognition:

(a) Application for Recognition of Member Enterprises of A Group Company (Appendix 13) and corresponding electronic data;

(b) Copies of respective business licenses of the head office of the group company and its holding production enterprises;

(c) Copies of respective Applications for Recognition of Eligibility for Export Tax Refund (Exemption) of the head office of the group company and its holding production enterprises;

(d) Copies of respective articles of incorporation of the head office of the group company and its holding production enterprises; and

(e) Other materials that may be required by the competent tax authority.

(2) If a foreign trade enterprise signed a consigned processing contract prior to June 30, 2012 and

recovered the goods processed thereunder after July 1, 2012 and exports the goods prior to June 30, 2013, it shall apply for export tax refund (exemption) according to the provisions effective prior to June 30, 2012, and submit the contract to the competent tax authority prior to April 30, 2013 for record–filing.

(3) With a view to adapting to the reform of the foreign exchange control system for trade in goods, the provisions of the Administrative Measures concerning verification and write–off slip for export foreign exchange proceeds shall cease to be effective.

For goods the export of which is declared at the customs after August 1, 2012, or goods for which the deadline for verification and write–off of export foreign exchange proceeds has not expired as of July 31, 2012, or goods the export of which was declared at the customs prior to August 1, 2012, and for which the deadline for verification and write–off of export foreign exchange proceeds has expired but the verification and write–off procedures fail to be gone through, the export–oriented enterprises or other entities shall, when applying for export tax refund (exemption), not fill in the columns concerning verification and write–off slip for export foreign exchange proceeds covered in the Appendixes to the Administrative Measures.

(4) For doubtful points in export tax refund (exemption) discovered by the competent tax authority, an export–oriented enterprise or other entity shall, as required by the competent tax authority, make it available for regulatory talks, provide written explanations, and submit a Form of Self–examination of Export Business of Production Enterprises (Appendix 14) or Form of Self–examination of Export Business of Foreign Trade Enterprises (Appendix 15) and corresponding electronic data.

If the competent tax authority for a supplier of exported goods needs to verify the truthfulness of and payment of taxes on the goods supplied according to relevant provisions, the supplier shall submit a Form of Self–examination of Suppliers (Appendix 16) and, if conditions permit, provide corresponding electronic data as required by the competent tax authority.

(5) If the competent tax authority discovers that the export transaction conducted by an export–oriented enterprise or other entity falls under any of the following circumstances, it shall not handle export tax refund (exemption) for this export transaction; if the export tax refund (exemption) has already been handled, it shall suspend the handling of export tax refund (exemption) for other taxes refundable to the enterprise according to the amount of tax refund involved in that export transaction; if there is no tax refundable to the enterprise or the tax refundable to the enterprise is less than the amount of tax refund involved, it may have the enterprise furnish security for the balance thereof. The enterprise may not apply for tax refund (exemption) or recover the security until the competent tax authority has cleared up relevant doubtful points:

(a) The enterprise is placed by the investigation department of the tax authority on file for investigation because of being suspected of getting export tax refund by fraud, and the investigation has not yet been closed;

(b) The enterprise is placed by the customs on file for investigation because of being suspected of export smuggling, and the investigation has not yet been closed;

(c) The description, quantity, amount or other items in respect of exported goods on export declarations, export invoices, marine bills of lading or other export documents are inconsistent with corresponding import declaration data of the importing country (region);

(d) When making export declarations at the customs, the enterprise is suspected of passing off exported goods eligible for a low tax refund rate as exported goods eligible for a high tax refund rate; or

(e)The supplier of exported goods is suspected of issuing falsified special VAT invoices or involved in other doubtful points in which the truthfulness of and payment of taxes on the goods supplied need to be verified.

(6) If the competent tax authority discovers that the goods or services purchased and then exported by an export-oriented enterprise or other entity falls under any of the circumstances specified in Items 4, 5 and 7 of Article 7.1 of the Document (Cai Shui [2012] No. 39), no application for tax refund (exemption) for other goods in the same batch of exported goods or services as indicated on the export declaration may be filed until the suspicion of cheating on taxes has been removed by the competent tax authority.

(7) The competent tax authorities shall not handle export tax refund for export-oriented enterprises or other entities identified as abnormal taxpayers.

(8) Exported goods for which the export-oriented enterprises or other entities fail to file relevant documents for record-filing as required (unless there are no documents that need to the filed for record-filing due to the characteristics of transactions in the exported goods) shall be ineligible for tax refund (exemption), but shall be governed by tax exemption policies. If tax refund (exemption) has already been applied for, the original data declared shall be written off by using corresponding negative numbers.

(9) If the competent tax authority discovers that the goods or services exported by an export-oriented enterprise or other entity falls under any of the following circumstances, such goods or services shall be subject to VAT according to the provisions of Items 4 and 5 of Article 7.1 of the Document (Cai Shui [2012] No. 39); if the enterprise is verified to have evaded or cheated on taxes, it shall be punished according to relevant provisions:

(a) The special VAT invoice, special customs statement for payment of import VAT or other purchase certificates provided by it are falsified or false;

(b) The special VAT invoice provided by it is issued by a supplier whose tax registration has been cancelled or who has been identified as an abnormal taxpayer;

(c) The content of the deduction form of the special VAT invoice provided by it is inconsistent with the content of the corresponding bookkeeping form of the supplier;

(d) The goods or services indicated on the special VAT invoice provided by it are inconsistent with the goods or services actually sold or provided by the supplier;

(e) The amount indicated on the special VAT invoice provided by it is inconsistent with the actual purchase price;

(f) The description and quantity of goods on the special VAT invoice provided by it are inconsistent with corresponding content on the dispatch list or outbound order of the supplier, relevant domestic transport documents or other certificates, except for reasonable increase or decrease in quantity;

(g) The date of export indicated on the export declaration is earlier than the date of delivery of goods (by the supplier) indicated on the purchase certificate used for applying tax refund or the date of delivery of self-produced goods by the production enterprise;

(h) The exported goods indicated on the export declaration are inconsistent with the goods indicated on the purchase certificate used for applying tax refund or the goods produced by the production enterprise;

(i) The description, quantity and weight of goods indicated on the export declaration are inconsistent with what are indicated on the transport documents of the exported goods, except for reasonable increase or decrease in quantity or weight;

(j) If a production enterprise exports goods produced by itself, its production equipment and facilities can not produce such goods;

(k) If a supplier sells goods produced by itself, its production equipment and facilities can not produce such goods;

(l) If a supplier sells goods purchased from another party, the purchase of such goods is falsified;

(m) If a supplier sells goods of which it entrusts another party with the processing, the entrustment is falsified;

(n) The bill of lading, bill of freight or other record-filing documents of the exported goods are false or falsified; or

(o) The export declaration is obtained by having a customs declaration agency pass off the goods exported by another party as the goods exported by itself.

(10) For goods the export of which is declared by an export-oriented enterprise as an agent for a foreign enterprise or a foreign natural person under small-scale border trade (except for goods whose eligibility for export tax refund has been cancelled by the State), the export-oriented enterprise may go through the record-filing procedures for such goods according to the following provisions, and shall not file VAT or consumption tax returns or apply for tax exemption for such goods after going through the said record-filing procedures.

(a) The export-oriented enterprise in the border area shall, before export of the goods, go through record-filing procedures with the competent tax authority on the strength of the following materials:

(i) The completed Record-filing Form for Exported Goods Declared at the Customs on Behalf of Foreign Enterprises or Foreign Natural Persons under Small-scale Border Trade (Appendix 17) signed by relevant persons and affixed with the official seal of the enterprise and corresponding electronic data;

(ii) Original and copy of the export agency agreement, and if it is made in a foreign language, Chinese translation thereof; and

(iii) Original and copy of the passport of the entrusting party's representative or border resident certificate of the foreign border resident.

(b) The export-oriented enterprise in the border area shall, in each VAT declaration period between the month following the date of export declaration (subject to the date of export indicated on the export declaration) and April 30 of the next year, go through the record-filing verification and write-off procedures for customs declaration as an agent with the competent tax authority on the strength of the following materials:

(i) The completed Form for Record-filing Verification and Write-off of Exported Goods Declared at the Customs on Behalf of Foreign Enterprises or Foreign Natural Persons under Small-scale Border Trade (Appendix 18) signed by relevant persons and affixed with the official seal of the enterprise and corresponding electronic data; and

(ii) Export declaration (special form for export tax refund, or if the trade is settled in Renminbi, other forms affixed with the customs verification seal);

(c) If the goods the export of which is declared by an export-oriented enterprise as an agent in the border area have become ineligible for export tax refund (exemption) according to the provisions of the State, such goods shall be subject to VAT and consumption tax according to relevant provisions.

(d) For goods the export of which is declared by an export-oriented enterprise in the border area as an agent for a foreign enterprise or a foreign natural person between January 1, 2011 and the date of entry into force of this Announcement (subject to the date of export indicated on the export declaration), the enterprise shall go through the record-filing verification and write-off procedures for customs declaration as an agent with the competent tax authority on the strength of the materials specified in Item (b) above in each VAT declaration period prior to April 30, 2013.

(c) If an export-oriented enterprise in the border area fails to go through the record-filing registration or record-filing verification and write-off procedures for customs declaration as an agent according to the provisions stated herein, the competent tax authority may disqualify it for the record-filing of customs declaration as an agent, and may impose punishment on it according to the provisions of Article 62 of the Law of the People's Republic of China on the Administration of Tax Collection and other relevant provisions.

(11) If an export-oriented enterprise or other entity exports any goods listed in Item 6 of Article 9.2 of the Document (Cai Shui [2012] No. 39), and if such goods are made of two or more kinds of raw materials, which are listed in Appendix 9 of the Document (Cai Shui [2012] No. 39), the policies applicable to the main raw material (the raw material whose cost is the highest among all the raw materials) shall be adopted.

(12) If a production enterprise in a special area uses water, electricity or gas supplied to the special area in its factory buildings leased or sold to another party, it may not apply for tax refund on such water, electricity or gas, and shall include the input tax thereon in its cost.

(13) An export-oriented enterprise or other entity may fill in and submit an Application for Reminder Messages about Export Tax Refund for Export-oriented Enterprises or Other Entities (Appendix 19) to the competent tax authority for free reminding services for export tax refund. An enterprise that has applied for reminding services for export tax refund shall notify the competent tax authority of changes in its person in charge, contact telephone numbers, e-mail address or other information, if any.

Export-oriented enterprises or other entities shall apply for export tax refund (exemption) according to relevant policies and administrative provisions of the State concerning export tax refund (exemption). The reminding services for export tax refund provided by competent tax authorities are for reference only and may not be taken by export-oriented enterprises or other entities as the basis for application for export tax refund (exemption).

(14) An export-oriented enterprise or other entity shall, between November 15 and November 30 each year, according to its actual exports in that year and export plan for the next year, submit a Report of Export-oriented Enterprises on Estimated Exports (Appendix 20) and corresponding electronic data to the competent tax authority.

(15) For materials both the original and copy of which are required to be provided by the Administrative Measures and this Announcement, export-oriented enterprises or other entities shall indicate "Consistent with the original" on and affix their official seal to the copies thereof. The competent tax authorities shall, after verifying the consistency between the originals and the copies, return the originals to the enterprises and retain the copies.

六、本公告除已明确执行时间的规定外，其他规定自2013年4月1日起执行。《废止文件目录》（见附件22）所列文件条款同时废止。

特此公告。

附件:1.海关出口商品代码、名称、退税率调整对应表

2.出口货物离岸价差异原因说明表

3.进料加工企业计划分配率备案表

4.生产企业进料加工业务免抵退税核销申报表

5.进料加工手（账）册实际分配率反馈表

6-1.已核销手（账）册海关数据调整报告表（进口报关单）

6-2.已核销手（账）册海关数据调整报告表（出口报关单）
7.生产企业进料加工业务免抵退税核销表
8.先退税后核销资格申请表
9.先退税后核销企业免抵退税申报附表
10.免税品经营企业销售货物退税备案表
11.免税出口货物劳务明细表
12.出口货物劳务放弃免税权声明表
13.集团公司成员企业认定申请表
14.生产企业出口业务自查表
15.外贸企业出口业务自查表
16.供货企业自查表
17.以边境小额贸易方式代理外国企业、外国自然人报关出口货物备案登记表
18.以边境小额贸易方式代理外国企业、外国自然人报关出口货物备案核销表
19.出口企业或其他单位选择出口退税业务提醒信息申请表
20.出口企业预计出口情况报告表
21.退（免）税货物、标识对照表
22.废止文件目录

国家税务总局
2013年3月13日

6. Unless otherwise specified herein, the provisions of this Announcement shall come into effect on April 1, 2013. The provisions of the documents listed on the Catalogue of Repealed Documents (Appendix 22) shall be simultaneously repealed.

This Announcement is hereby issued.

Appendix (omitted)

1. Comparison Table of Codes, Descriptions and Tax Refund Rates of Exported Commodities Adjusted by the Customs

2. Form of Explanations about the Reasons of Difference in FOB Prices of Exported Goods

3. Record-filing Form for Planned allocation Rate of Enterprises Engaging in Processing Trade with Imported Materials

4. Application for Verification and Write-off of Tax Exemption, Offset and Refund in Processing Trade with Imported Materials of Production Enterprises

5. Feedback Form of Actual Allocation Rate of Manuals (Accounting Books) for Processing Trade with Imported Materials

6-1. Report on Adjustment of Customs Data of Manuals (Accounting Books) Already Verified and Written off (Import Declarations)

6-2. Report on Adjustment of Customs Data of Manuals (Accounting Books) Already Verified and Written off (Export Declarations)

7. Form of Verification and Write-off of Tax Exemption, Offset and Refund in Processing Trade with Imported Materials of Production Enterprises

8. Application for Eligibility for Tax Refund before Verification and Write-off

9. Attachments to Application for Tax Exemption, Offset and Refund Filed by Enterprises Eligible for Tax Refund before Verification and Write-off

10. Record-filing Form for Refund of Taxes on Goods Sold by Enterprises Engaging in the Business of

Duty-free Products

11. Form of Particulars of Duty-free Exported Goods and Services

12. Statement of Waiver of Tax Exemption on Exported Goods and Services

13. Application for Recognition of Group Member Enterprises

14. Form of Self-examination of Export Business of Production Enterprises

15. Form of Self-examination of Export Business of Foreign Trade Enterprises

16. Form of Self-examination of Suppliers

17. Record-filing Form for Exported Goods Declared at the Customs on Behalf of Foreign Enterprises or Foreign Natural Persons under Small-scale Border Trade

18. Form of Record-filing Verification and Write-off of Exported Goods Declared at the Customs on Behalf of Foreign Enterprises or Foreign Natural Persons under Small-scale Border Trade

19. Application for Reminder Messages about Export Tax Refund for Export-oriented Enterprises or Other Entities

20. Report of Export-oriented Enterprises on Estimated Exports

21. Comparison Table of Goods Eligible for Tax Refund (Exemption) and Marks Thereof

22. Catalogue of Repealed Documents

State Administration of Taxation

March 13, 2013