

Value-Added Tax Law of the People's Republic of China

中华人民共和国主席令

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《中华人民共和国增值税法》已由中华人民共和国第十四届全国人民代表大会常务委员会第十三次会议于2024年12月25日通过，现予公布，自2026年1月1日起施行。

The Value-Added Tax Law of the People's Republic of China, as adopted at the 13th Session of the Standing Committee of the Fourteenth National People's Congress of the People's Republic of China on December 25, 2024, is hereby issued, and shall come into force on January 1, 2026.

中华人民共和国主席 习近平

Xi Jinping, President of the People's Republic of China

2024年12月25日

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中华人民共和国增值税法

Value-Added Tax Law of the People's Republic of China

(2024年12月25日第十四届全国人民代表大会常务委员会第十三次会议通过)

(Adopted at the 13th Session of the Standing Committee of the Fourteenth National People's Congress on December 25, 2024)

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第一章 总 则

Chapter I General Provisions

第一条 为了健全有利于高质量发展的增值税制度，规范增值税的征收和缴纳，保护纳税人的合法权益，制定本法。

Article 1 This Law is enacted to improve the value-added tax (“VAT”) system to contribute to high-quality development, regulate the collection and payment of VAT, and protect the lawful rights and interests of taxpayers.

第二条 增值税税收工作应当贯彻落实党和国家路线方针政策、决策部署，为国民经济和社会发展服务。

Article 2 The guidelines and policies of and the decisions and arrangements made by the Party and state shall be implemented in VAT-related taxation work to serve national economic and social development.

第三条 在中华人民共和国境内（以下简称境内）销售货物、服务、无形资产、不动产（以下称应税交易），以及进口货物的单位和个人（包括个体工商户），为增值税的纳税人，应当依照本法规定缴纳增值税。

Article 3 Entities and individuals (including individual industrial and commercial households) that sell goods, services, intangible assets, or immovables (hereinafter referred to as “engaging in any

taxable transactions”), or import goods within the territory of the People's Republic of China (hereinafter referred to as “inside China”) are taxpayers of VAT, and shall pay VAT in accordance with this Law.

销售货物、服务、无形资产、不动产，是指有偿转让货物、不动产的所有权，有偿提供服务，有偿转让无形资产的所有权或者使用权。

“Selling goods, services, intangible assets, or immovables” means paid transfer of ownership of goods or immovables, paid provision of services, or paid transfer of ownership of or rights to use intangible assets.

第四条 在境内发生应税交易，是指下列情形：

Article 4 “Engaging in taxable transactions inside China” means that:

（一）销售货物的，货物的起运地或者所在地在境内；

1. the places where the goods are loaded for shipment or are located inside China in the case of sale of goods;

（二）销售或者租赁不动产、转让自然资源使用权的，不动产、自然资源所在地在境内；

2. immovables or natural resources are located inside China in the case of sale or lease of immovables or transfer of the rights to use natural resources;

（三）销售金融商品的，金融商品在境内发行，或者销售方为境内单位和个人；

3. financial commodities are issued inside China, or the sellers are domestic entities or individuals in the case of sale of financial commodities; or

（四）除本条第二项、第三项规定外，销售服务、无形资产的，服务、无形资产在境内消费，或者销售方为境内单位和个人。

4. services or intangible assets are consumed inside China, or the sellers are domestic entities or individuals in the case of sale of services or intangible assets, except it is otherwise specified in subparagraph 2 or 3 of this article.

第五条 有下列情形之一的，视同应税交易，应当依照本法规定缴纳增值税：

Article 5 Any of the following circumstances shall be deemed as a taxable transaction, and VAT shall be paid in accordance with this Law:

(一) 单位和个体工商户将自产或者委托加工的货物用于集体福利或者个人消费；

1. Entities or individual industrial and commercial households use self-produced goods or goods processed upon commission for collective welfare or personal consumption.

(二) 单位和个体工商户无偿转让货物；

2. Entities or individual industrial and commercial households gratuitously transfer goods.

(三) 单位和个人无偿转让无形资产、不动产或者金融商品。

3. Entities or individuals gratuitously transfer intangible assets, immovables or financial commodities.

第六条 有下列情形之一的，不属于应税交易，不征收增值税：

Article 6 Following circumstances are not taxable transactions, and shall not be subject to VAT:

(一) 员工为受雇单位或者雇主提供取得工资、薪金的服务；

1. Employees provide the entities where they work or their employers with services for which wages and salaries are obtained.

(二) 收取行政事业性收费、政府性基金；

2. Administrative fees or governmental funds are collected.

(三) 依照法律规定被征收、征用而取得补偿；

3. Compensations are obtained for the expropriation and requisition legally required.

(四) 取得存款利息收入。

4. Deposit interest income is obtained.

第七条 增值税为价外税，应税交易的销售额不包括增值税税额。增值税税额，应当按照国务院的规定在交易凭证上单独列明。

Article 7 As VAT is an off-price tax, the sales amount of a taxable transaction shall exclude VAT. The amount of VAT shall be indicated separately on a transaction voucher in accordance with the provisions issued by the State Council.

第八条 纳税人发生应税交易，应当按照一般计税方法，通过销项税额抵扣进项税额计算应纳税额的方式，计算缴纳增值税；本法另有规定的除外。

Article 8 In the case of any taxable transaction engaged in by a taxpayer, the amount of VAT payable shall be calculated by crediting its input tax against its output tax by using the general tax computation method, except it is otherwise provided for by this Law.

小规模纳税人可以按照销售额和征收率计算应纳税额的简易计税方法，计算缴纳增值税。

A small-scale taxpayer may calculate the amount of VAT payable through the simple tax computation method, that is, calculating the amount of tax payable on the basis of the sales amount and the levy rate.

中外合作开采海洋石油、天然气增值税的计税方法等，按照国务院的有关规定执行。

The method of calculating VAT on Chinese and foreign enterprises' cooperative exploitation of offshore oil and natural gas, among others, shall be governed by the relevant provisions issued by the State Council.

第九条 本法所称小规模纳税人，是指年应征增值税销售额未超过五百万元的纳税人。

Article 9 For the purpose of this Law, a “small-scale taxpayer” means a taxpayer whose annual sales amount subject to VAT is not more than five million yuan.

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，按照本法规定的一般计税方法计算缴纳增值税。

A small-scale taxpayer that has a sound financial accounting system and is able to provide accurate tax-related materials may undergo the registration formalities with the tax authority of jurisdiction, and calculate the amount of VAT payable through the general tax computation method as prescribed in this Law.

根据国民经济和社会发展的需要，国务院可以对小规模纳税人的标准作出调整，报全国人民代表大会常务委员会备案。

Where the national economic and social development so requires, the State Council may make adjustments to the standards for small-scale taxpayers and file them with the Standing Committee of the National People's Congress.

Chapter II Tax Rates

第十条 增值税税率：

Article 10 VAT rate is:

（一）纳税人销售货物、加工修理修配服务、有形动产租赁服务，进口货物，除本条第二项、第四项、第五项规定外，税率为百分之十三。

1. 13%, for taxpayers' sale of goods, labor services of processing, repairs or replacement, or tangible movable property leasing services or import of goods, except for those specified in subparagraphs 2, 4 and 5 herein;

（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，除本条第四项、第五项规定外，税率为百分之九：

2. 9%, for taxpayers' sale of transportation, postal, basic telecommunications, construction, or immovable leasing services, sale of immovables, transfer of the rights to use land, or sale or import of the following goods, except for those specified in subparagraphs 4 and 5 herein:

1. 农产品、食用植物油、食用盐；

(1) Agricultural products, edible vegetable oil, and edible salt.

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；

(2) Tap water, heating, cooling, hot water, coal gas, liquefied petroleum gas, natural gas, dimethyl ether, methane, and coal products for residential use.

3. 图书、报纸、杂志、音像制品、电子出版物；

(3) Books, newspapers, magazines, audio-visual recordings, and electronic publications.

4. 饲料、化肥、农药、农机、农膜。

(4) Feeds, fertilizers, pesticide, agricultural machineries, and agricultural films.

（三）纳税人销售服务、无形资产，除本条第一项、第二项、第五项规定外，税率为百分之六。

3. 6%, for taxpayers' sale of services or intangible assets, except for those specified in subparagraphs 1, 2 and 5 herein.

(四) 纳税人出口货物，税率为零；国务院另有规定的除外。

4. Zero, for taxpayers' export of goods, except it is otherwise provided for by the State Council.

(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，税率为零。

5. Zero, for the sale of services or intangible assets within the scope as prescribed by the State Council by domestic entities and individuals across national borders.

第十一条 适用简易计税方法计算缴纳增值税的征收率为百分之三。

Article 11 The levy rate of VAT applied when the VAT payable is calculated through the simple tax computation method shall be 3%.

第十二条 纳税人发生两项以上应税交易涉及不同税率、征收率的，应当分别核算适用不同税率、征收率的销售额；未分别核算的，从高适用税率。

Article 12 A taxpayer engaging in two or more taxable transactions to which different tax rates or levy rates apply shall separately calculate the sales amounts to which different tax rates or levy rates apply; otherwise, the tax rate which is higher shall apply.

第十三条 纳税人发生一项应税交易涉及两个以上税率、征收率的，按照应税交易的主要业务适用税率、征收率。

Article 13 Where one taxable transaction engaged in by a taxpayer involves two or more tax rates or levy rates, the tax rate or levy rate applicable to the principal business of the taxable transaction shall prevail.

第三章 应纳税额

Chapter III Tax Amount Payable

第十四条 按照一般计税方法计算缴纳增值税的，应纳税额为当期销项税额抵扣当期进项税额后的余额。

Article 14 The amount of VAT payable calculated through the general tax computation method shall be the balance after crediting the input tax for the current period against the output tax for the current period.

按照简易计税方法计算缴纳增值税的，应纳税额为当期销售额乘以征收率。

The amount of VAT payable calculated through the simple tax computation method shall be

calculated by multiplying the sales amount for the current period by the levy rate.

进口货物，按照本法规定的组成计税价格乘以适用税率计算缴纳增值税。组成计税价格，为关税计税价格加上关税和消费税；国务院另有规定的，从其规定。

For imported goods, the VAT payable shall be calculated on the basis of the composite taxable value as prescribed in this Law multiplied by the applicable tax rate. Composite taxable value shall be the customs value plus customs duty and consumption tax, except it is otherwise provided for by the State Council.

第十五条 境外单位和个人在境内发生应税交易，以购买方为扣缴义务人；按照国务院的规定委托境内代理人申报缴纳税款的除外。

Article 15 Where entities or individuals outside China conduct taxable transactions inside China, purchasers shall be withholding agents, except that domestic agents are authorized to file tax returns in accordance with the provisions issued by the State Council.

扣缴义务人依照本法规定代扣代缴税款的，按照销售额乘以税率计算应扣缴税额。

Where a withholding agent withholds taxes in accordance with the provisions of this Law, the tax amount that shall be withheld shall be calculated by multiplying the sales amount by the tax rate.

第十六条 销项税额，是指纳税人发生应税交易，按照销售额乘以本法规定的税率计算的增值税税额。

Article 16 “Amount of output tax” means the amount of VAT on any taxable transaction made by a taxpayer, which is calculated by multiplying the sales amount by the tax rate as prescribed in this Law.

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

“Amount of input tax” means the amount of VAT a taxpayer pays or bears for purchasing goods, services, intangible assets, or immovables.

纳税人应当凭法律、行政法规或者国务院规定的增值税扣税凭证从销项税额中抵扣进项税额。

A taxpayer shall credit its input tax against its output tax based on the VAT credit vouchers as provided for by laws or administrative regulations or the State Council.

第十七条 销售额，是指纳税人发生应税交易取得的与之相关的价款，包括货币和非货币形式的经济利益对应的全部价款，不包括按照一般计税方法计算的销项税额和按照简易计税方法计算的应纳税额。

Article 17 “Sales amount” means the payments obtained by a taxpayer from any taxable transaction it conducts and is related to, including full payments corresponding to the economic benefits in monetary and non-monetary forms, but excluding the output tax calculated by using the general tax computation method and the tax amount payable calculated by using the simple tax computation method.

第十八条 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 18 Sales amounts shall be calculated in RMB. Where a taxpayer settles the sales amount in a currency other than RMB, it (he) shall convert it into RMB.

第十九条 发生本法第五条规定的视同应税交易以及销售额为非货币形式的，纳税人应当按照市场价格确定销售额。

Article 19 Where an act which is deemed as a taxable transaction as specified in Article 5 of this Law occurs and the sales amount is in a non-monetary form, the taxpayer shall determine the arm's length value of the transaction.

第二十条 销售额明显偏低或者偏高且无正当理由的，税务机关可以依照《中华人民共和国税收征收管理法》和有关行政法规的规定核定销售额。

Article 20 If the sales amount of a taxpayer is obviously low or high without justification, the tax authority may assess the sales amount in accordance with the [Tax Collection Administration Law of the People's Republic of China](#) and other relevant administrative regulations.

第二十一条 当期进项税额大于当期销项税额的部分，纳税人可以按照国务院的规定选择结转下期继续抵扣或者申请退还。

Article 21 If the amount of input tax for the current period is larger than the amount of output tax for the current period, the taxpayer may choose to carry forward the difference to the following period for further deduction or apply for refunding the difference in accordance with the provisions issued by the State Council.

第二十二条 纳税人的下列进项税额不得从其销项税额中抵扣：

Article 22 The following input taxes payable by a taxpayer shall not be credited against the amount of output tax:

（一）适用简易计税方法计税项目对应的进项税额；

1. Corresponding input taxes on taxable items to which the simple tax computation method applies.

（二）免征增值税项目对应的进项税额；

2. Corresponding input taxes on VAT-exempt items.

（三）非正常损失项目对应的进项税额；

3. Corresponding input taxes on the items suffering from abnormal losses.

（四）购进并用于集体福利或者个人消费的货物、服务、无形资产、不动产对应的进项税额；

4. Corresponding input taxes on the goods, services, intangible assets, or immovables purchased for collective welfare or individual consumption.

（五）购进并直接用于消费的餐饮服务、居民日常服务和娱乐服务对应的进项税额；

5. Corresponding input taxes on purchased catering services, daily services for residents, and entertainment services which are directly used for consumption.

（六）国务院规定的其他进项税额。

6. Other input taxes as prescribed by the State Council.

第四章 税收优惠

Chapter IV Tax Preferences

第二十三条 小规模纳税人发生应税交易，销售额未达到起征点的，免征增值税；达到起征点的，依照本法规定全额计算缴纳增值税。

Article 23 If the sales amount of the taxable transaction made by a small-scale taxpayer does not reach the threshold, it shall be exempt from VAT; or if the sales amount reaches the threshold, the VAT thereon shall be calculated and paid in full amount in accordance with this law.

前款规定的起征点标准由国务院规定，报全国人民代表大会常务委员会备案。

The threshold standard specified in the preceding paragraph shall be prescribed by the State Council and be filed with the Standing Committee of the National People's Congress.

第二十四条 下列项目免征增值税：

Article 24 The following items shall be exempt from VAT:

（一）农业生产者销售的自产农产品，农业机耕、排灌、病虫害防治、植物保护、农牧保险以及相关技术培训业务，家禽、牲畜、水生动物的配种和疾病防治；

1. Self-produced agricultural products sold by agricultural producers, agricultural mechanical ploughing, irrigation and drainage, prevention and treatment of plant diseases and insect pests, plant protection, agriculture and animal husbandry insurance, and related technical training business, and breeding as well as the prevention and treatment of diseases of poultry, livestock and aquatic animals.

（二）医疗机构提供的医疗服务；

2. Medical services provided by medical institutions.

（三）古旧图书，自然人销售的自己使用过的物品；

3. Antique books, and self-used articles sold by natural persons.

（四）直接用于科学研究、科学试验和教学的进口仪器、设备；

4. Imported apparatus and equipment directly used for scientific research, scientific experiments, and teaching.

（五）外国政府、国际组织无偿援助的进口物资和设备；

5. Imported materials and equipment from foreign governments and international organizations as gratuitous assistance.

（六）由残疾人的组织直接进口供残疾人专用的物品，残疾人个人提供的服务；

6. Articles exclusively for the disabled that are directly imported by organizations of the disabled, and services provided by the disabled.

（七）托儿所、幼儿园、养老机构、残疾人服务机构提供的育养服务，婚姻介绍服务，殡葬服务；

7. Nursing services provided by nurseries, kindergartens, elderly care institutions, and service institutions for the disabled, matchmaking services, and funeral services.

(八) 学校提供的学历教育服务, 学生勤工俭学提供的服务;

8. Academic education services provided by schools, and services provided by students participating in work-study programs.

(九) 纪念馆、博物馆、文化馆、文物保护单位管理机构、美术馆、展览馆、书画院、图书馆举办文化活动的门票收入, 宗教场所举办文化、宗教活动的门票收入。

9. Income from admission tickets collected for cultural activities held by memorial halls, museums, cultural centers, governing bodies of the historic and cultural relics protection entities, art galleries, exhibition halls, academies of painting and calligraphy, and libraries; and income from admission tickets collected for cultural and religious activities held at places of religious worship.

前款规定的免税项目具体标准由国务院规定。

The specific standards for tax exemption items specified in the preceding paragraph shall be developed by the State Council.

第二十五条 根据国民经济和社会发展的需要, 国务院对支持小微企业发展、扶持重点产业、鼓励创新创业就业、公益事业捐赠等情形可以制定增值税专项优惠政策, 报全国人民代表大会常务委员会备案。

Article 25 According to the needs of national economic and social development, the State Council may develop special preferential VAT policies for supporting the development of micro and small enterprises, supporting key industries, and encouraging innovations, business startup and employment and donations for public welfare, among others, and file them with the Standing Committee of the National People's Congress.

国务院应当对增值税优惠政策适时开展评估、调整。

The State Council shall assess and adjust preferential VAT policies in good time.

第二十六条 纳税人兼营增值税优惠项目的, 应当单独核算增值税优惠项目的销售额; 未单独核算的项目, 不得享受税收优惠。

Article 26 For a taxpayer also engages in projects eligible for VAT preferences, it (he) shall calculate the sales amounts of the qualified projects separately, otherwise, it (he) shall not claim the tax preferences.

第二十七条 纳税人可以放弃增值税优惠; 放弃优惠的, 在三十六个月内不得享受该项税收优惠, 小规模纳税

人除外。

Article 27 Taxpayers may waive VAT preferences. Those waiving preferences other than small-scale taxpayers shall not claim such tax preferences within 36 months.

第五章 征收管理

Chapter V Tax Collection Administration

第二十八条 增值税纳税义务发生时间，按照下列规定确定：

Article 28 The time when an obligation to pay VAT occurs shall be determined according to the following provisions:

（一）发生应税交易，纳税义务发生时间为收讫销售款项或者取得销售款项索取凭据的当日；先开具发票的，为开具发票的当日。

1. In the case of any taxable transaction, the obligation to pay tax arises on the day when the sales price payment is received or the voucher for demanding sales payment is obtained. If an invoice is issued in advance, it shall be the day when the invoice is issued.

（二）发生视同应税交易，纳税义务发生时间为完成视同应税交易的当日。

2. In the case of a transaction which is deemed as a taxable transaction, the obligation to pay tax arises on the day when the transaction deemed as a taxable transaction is completed.

（三）进口货物，纳税义务发生时间为货物报关进口的当日。

3. In the case of import of goods, the obligation to pay tax arises on the day when the goods are declared for import.

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日。

The time when an obligation to withhold VAT occurs shall be the day when the taxpayer's obligation to pay VAT arises.

第二十九条 增值税纳税地点，按照下列规定确定：

Article 29 The places of VAT payment shall be determined according to the following provisions:

（一）有固定生产经营场所的纳税人，应当向其机构所在地或者居住地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；经省级以上财政、税务主管部门批准，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。

1. A taxpayer with a permanent establishment shall file a tax return with the tax authority having jurisdiction at the place where the permanent establishment is located or at the place of residence. If the head office and its branch are not situated in a same county (or city), they shall file a separate tax return with each of the tax authorities at the places where they are located, respectively. The head office may, with the approval of the finance or taxation department at or above the provincial level, file tax returns with the tax authority having jurisdiction at the place where the head office is located on a consolidated basis.

（二）无固定生产经营场所的纳税人，应当向其应税交易发生地主管税务机关申报纳税；未申报纳税的，由其机构所在地或者居住地主管税务机关补征税款。

2. A taxpayer without a permanent establishment shall file a tax return with the tax authority having jurisdiction at the place where its taxable transaction occurs; and if it fails to file a tax return, the tax authority having jurisdiction at the place where the permanent establishment is located or at the place of residence shall collect the taxes in arrears.

（三）自然人销售或者租赁不动产，转让自然资源使用权，提供建筑服务，应当向不动产所在地、自然资源所在地、建筑服务发生地主管税务机关申报纳税。

3. When a natural person sells or leases any immovable, transfers the right to use natural resources, or provides construction services, he shall file a tax return with the tax authority having jurisdiction at the place where the immovable is located, the place where the natural resources are located, or the place where the construction services occur.

（四）进口货物的纳税人，应当按照海关规定的地点申报纳税。

4. A taxpayer importing goods shall file a tax return at the place specified by the Customs.

（五）扣缴义务人，应当向其机构所在地或者居住地主管税务机关申报缴纳扣缴的税款；机构所在地或者居住地在境外的，应当向应税交易发生地主管税务机关申报缴纳扣缴的税款。

5. A withholding agent shall file a return of withheld taxes with the tax authority having jurisdiction at the place where the permanent establishment is located or at the place of residence; and if the place where the permanent establishment is located or the place of residence is outside China, file a return of withheld taxes with the tax authority having jurisdiction at the place where the taxable transaction occurs.

第三十条 增值税的计税期间分别为十日、十五日、一个月或者一个季度。纳税人的具体计税期间，由主管税务机关根据纳税人应纳税额的大小分别核定。不经常发生应税交易的纳税人，可以按次纳税。

Article 30 VAT shall be paid every 10 or 15 days, by the month or quarter. The specific interval of a taxpayer shall be determined by the tax authority having jurisdiction on the basis of the tax amount payable by the taxpayer. A taxpayer which does not conduct taxable transactions frequently may pay VAT on a transaction-by-transaction basis.

纳税人以一个月或者一个季度为一个计税期间的，自期满之日起十五日内申报纳税；以十日或者十五日为一个计税期间的，自次月一日起十五日内申报纳税。

A taxpayer that pays VAT by the month or quarter shall file a tax return within 15 days after the expiration of interval; and a taxpayer that pays VAT every 10 or 15 days shall file a tax return within 15 days from the first day of the next month.

扣缴义务人解缴税款的计税期间和申报纳税期限，依照前两款规定执行。

The taxable period for a withholding agent to remit VAT and the time for its filing of tax returns shall be governed by the preceding two paragraphs.

纳税人进口货物，应当按照海关规定的期限申报并缴纳税款。

A taxpayer importing goods shall file a tax return and pay VAT within the time as specified by the Customs.

第三十一条 纳税人以十日或者十五日为一个计税期间的，应当自期满之日起五日内预缴税款。

Article 31 A taxpayer paying VAT every 10 or 15 days shall prepay taxes within 5 days after the expiration of the interval.

法律、行政法规对纳税人预缴税款另有规定的，从其规定。

Where there is any provision on taxpayers' prepayment of taxes in any law or administrative regulation, such provision shall prevail.

第三十二条 增值税由税务机关征收，进口货物的增值税由海关代征。

Article 32 VAT shall be collected by tax authorities, and the VAT on imported goods shall be collected by the customs offices as on behalf of tax authorities.

海关应当将代征增值税和货物出口报关的信息提供给税务机关。

The customs offices shall provide tax authorities with the information on the VAT collection on behalf of tax authorities and the information on customs declaration of exported goods.

个人携带或者寄递进境物品增值税的计征办法由国务院制定，报全国人民代表大会常务委员会备案。

The measures for the calculation and collection of VAT on articles carried or delivered into China by individuals shall be developed by the State Council, and be filed with the Standing Committee of the National People's Congress.

第三十三条 纳税人出口货物或者跨境销售服务、无形资产，适用零税率的，应当向主管税务机关申报办理退（免）税。出口退（免）税的具体办法，由国务院制定。

Article 33 Where zero tax rate applies to a taxpayer's export of goods or sale of any service or intangible asset across national borders shall apply to the tax authority having jurisdiction for tax refund (exemption). The specific measures for export tax refund (exemption) shall be developed by the State Council.

第三十四条 纳税人应当依法开具和使用增值税发票。增值税发票包括纸质发票和电子发票。电子发票与纸质发票具有同等法律效力。

Article 34 Taxpayers shall issue and use VAT invoices in accordance with the law. VAT invoices include paper invoices and electronic invoices. Electronic invoices shall have the same legal force as paper ones.

国家积极推广使用电子发票。

The state vigorously popularizes the use of electronic invoices.

第三十五条 税务机关与工业和信息化、公安、海关、市场监督管理、人民银行、金融监督管理等部门建立增值税涉税信息共享机制和工作配合机制。

Article 35 Tax authorities and the departments of industry and information technology, public security, customs, and market regulation, the People's Bank of China, the departments of financial supervision and management, and other departments shall establish the VAT-related information sharing and work cooperation mechanisms.

有关部门应当依照法律、行政法规，在各自职责范围内，支持、协助税务机关开展增值税征收管理。

Relevant departments shall, in accordance with the laws and administrative regulations and within the scope of their respective duties, support and assist tax authorities in conducting the administration of VAT collection.

第三十六条 增值税的征收管理依照本法和《中华人民共和国税收征收管理法》的规定执行。

Article 36 The administration of VAT collection shall be governed by this Law and the **Tax Collection Administration Law of the People's Republic of China**.

第三十七条 纳税人、扣缴义务人、税务机关及其工作人员违反本法规定的，依照《中华人民共和国税收征收管理法》和有关法律、行政法规的规定追究法律责任。

Article 37 Taxpayers, withholding agents and tax authorities and their staff members that violate any provision of this Law shall be held legally liable in accordance with the provisions of the **Tax Collection Administration Law of the People's Republic of China** and other relevant laws and administrative regulations.

第六章 附 则

Chapter VI Supplemental Provisions

第三十八条 本法自2026年1月1日起施行。《中华人民共和国增值税暂行条例》同时废止。

Article 38 This law shall come into force on January 1, 2026, upon which the **Interim Regulation of the People's Republic of China on Value-Added Tax** shall be repealed.

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