

Announcement of the Ministry of Finance and the State Taxation Administration on Adjusting Export Tax Refund Policies

财政部、国家税务总局关于调整出口退税政策的公告

Announcement of the Ministry of Finance and the State Taxation Administration on Adjusting Export Tax Refund Policies

(财政部、税务总局公告2024年第15号)

(Announcement No. 15 [2024] of the Ministry of Finance and the State Taxation Administration)

现就调整铝材等产品出口退税政策有关事项公告如下：

Relevant matters concerning adjusting the export tax refund policies for aluminum and other products are hereby announced as follows:

一、取消铝材、铜材以及化学改性的动、植物或微生物油、脂等产品出口退税。具体产品清单见附件1。

I. Aluminum, copper, and chemically modified animal, plant or microbial oils, fats and other products shall be disqualified from export tax refund. See Annex 1 for the list of specific products.

二、将部分成品油、光伏、电池、部分非金属矿物制品的出口退税率由13%下调至9%。具体产品清单见附件2。

II. The export tax refund rate of certain finished oil products, photovoltaics, batteries, and certain non-metallic mineral products shall be reduced from 13% to 9%. See Annex 2 for the list of specific products.

三、本公告自2024年12月1日起实施。本公告所列产品适用的出口退税率以出口货物报关单注明的出口日期界定。

III. This Announcement shall come into force on December 1, 2024. The export tax refund rate applicable to the goods listed in this Announcement shall be determined according to the date of export indicated on the customs declaration form for export goods.

特此公告。

附件：1.取消出口退税的产品清单

Annexes: 1. List of Products Disqualified from Export Tax Refund (Omitted)

[2. 下调出口退税率的产品清单](#)

2. List of Products Whose Export Tax Refund Rate is Reduced (Omitted)

财政部

Ministry of Finance

税务总局

State Taxation Administration

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