

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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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税  
[以下称增值税退(免)税]政策:

I. Exported goods and services eligible for VAT refund (exemption) policies.

(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

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 (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

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

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 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

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。

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.

(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。

## 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。

## II. 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.

## III. 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 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

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。

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

IV. 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

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。

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.

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

(八) 中标机电产品增值税退(免)税的计税依据, 生产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。

(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。

(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。

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 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.

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.

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

(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. 当期应纳税额的计算

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)

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

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)

## V. The calculation of VAT exemption, offset and refund and VAT exemption and refund.

1. VAT exemption, offset and refund of exported goods and services of the manufacturing enterprises shall be calculated according to the following formula,

(1) Calculation of the taxable amount for the current period

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

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  
Deductible amount for the tax which may not be exempted or offset for the current period = Price of

**2. 当期免抵退税额的计算**

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

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

tax-free purchased raw materials for the current period × (applicable tax rate of exported goods - tax refund rate of exported goods)

**(2) Calculation of the tax exempted, offset and refunded for the current period**

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 = 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

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÷

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 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

当月全部销售额、营业额合计

calculated according to the following formula,  
(1) Goods other than the goods under commissioned 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

#### VI. 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,

(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.

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

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, 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

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

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 = 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

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。

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）：

（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

VII. 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 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

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

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).

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.

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)

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。

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

## 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)

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  
 $\text{Tax payable} = \text{FOB price of exported goods} \times (1 - \text{tax collection rate}) \times \text{Tax collection rate}$

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。  
 $\text{消费税应退税额} = \text{从价定率计}$

VIII. 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

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

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

## 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

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

## IX. 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.

### 2 Miscellaneous 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

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

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.

(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

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。

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).

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。

X. 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.

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。

XI. 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.