

Notice of the Ministry of Finance and the State Administration of Taxation on VAT and Consumption Tax Policies for Exported Goods and Labor Services

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

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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

(No. 39 [2012] of the Ministry of Finance)

(财税[2012]39 号)

The public finance departments (bureaus) and state taxation bureaus of

各省、自治区、直辖市、计划单列市财

all provinces, autonomous regions, municipalities directly under the Central Government, and cities under separate state planning; and the Financial Bureau of Xinjiang Production and Construction Corps:

政厅（局）、国家税务局，新疆生产建设兵团财务局：

In order to facilitate the understanding and implementation of export taxation policies by both tax collectors and taxpayers in a systematic and accurate manner, the Ministry of Finance and the State Administration of Taxation have reviewed and sorted out a range of VAT and consumption tax policies for exported goods and processing, maintenance and repair labor services provided to the overseas (hereinafter referred to as “exported goods and labor services,” including goods regarded as exports) as issued in recent years and clarified several issues arising in actual operations. You are hereby notified of the following relevant matters:

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：

I. Exported goods and labor services to which the VAT refund (exemption) policy applies

一、适用增值税退（免）税政策的出口货物劳务

The VAT exemption and refund policy (hereinafter referred to as the “VAT refund (exemption) policy”) shall apply to the following exported goods and labor services, except those subject to Article VI or VII of this Notice:

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：

1. Goods exported by export enterprises

（一）出口企业出口货物。

The term “export enterprises” as mentioned in this Notice means the entities or sole proprietors that have undergone the industry and commerce registration, tax registration, and foreign trade operator registration formalities in accordance with law and export goods for their own accounts or consign goods for export, as well as production enterprises consigning goods for export that have undergone the industry and commerce registration and tax registration formalities but have not undergone the foreign trade operator registration formalities in accordance with law.

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。

The term “exported goods” as mentioned in this Notice means the goods actually exiting China after customs declaration and sold to overseas entities or individuals, including exported goods for one's own account and consigned exported goods.

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。

The term “production enterprises” as mentioned in this Notice means the entities or sole proprietors that have the production capacity (including processing, maintenance and repair capacities).

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。

2. Goods regarded as exports of export enterprises or other entities, which specifically refer to:

（二）出口企业或其他单位视同出口货物。具体是指：

(1) goods exported by export enterprises for foreign aid, foreign contracted projects or overseas investment.

1. 出口企业对外援助、对外承包、境外投资的出口货物。

(2) goods of export enterprises entering export processing zones, bonded logistics parks, bonded ports, comprehensive bonded zones, Zhuhai-Macao Industry Zone (Zhuhai Park), China-Kazakhstan Horgos International Border Cooperation Center (Chinese supporting areas), and bonded logistics centers (B type) approved by the state (hereinafter referred to as the “special areas”) after customs declaration and sold to entities within the special areas or overseas entities or individuals.

(3) goods sold by trading enterprises of duty-free goods (excluding goods prohibited from trading or restricted from export by the state (see Annex 1), cigarettes, and goods beyond the business scope in the Business License for Enterprises as Legal Persons of trading enterprises of duty-free goods), which specifically refer to: (a) goods declared by China Duty Free Group Co., Ltd. to the customs, transported into warehouses under the customs' supervision, and supplied exclusively to and sold by the duty-free shops established by it with the approval of the state which adopt uniform business operations, uniform organization of purchase, uniform determination of retail prices and uniform management; (b) goods of trading enterprises of duty-free goods approved by the state other than China Duty Free Group Co., Ltd., declared to the customs, transported into warehouses under the customs' supervision, and supplied exclusively to their duty-free shops within the separate customs areas of the Capital Airport; and (c) goods sold by duty-free shops within separate customs areas of Shanghai Hongqiao and Pudong Airports owned by trading enterprises of duty-free goods approved by the state other than China Duty Free Group Co., Ltd.

(4) electromechanical products sold by export enterprises or other entities under winning bids for construction projects financed by loans from an international financial organizations or foreign governments (hereinafter referred to as the “winning electromechanical products”). The winning electromechanical products include electromechanical products subcontracted to export enterprises or other entities by the winning foreign enterprises. See Annex 2 for the specific scope of the loan institutions and winning electromechanical products.

(5) marine engineering structures manufactured and sold by production enterprises to offshore petroleum and natural gas exploitation enterprises. See Annex 3 for the specific scope of marine engineering structures and offshore petroleum and natural gas exploitation enterprises.

(6) goods sold by export enterprises or other entities to international transport enterprises and used on international means of transportation. For the time being, the aforesaid provision only applies to the goods sold by foreign ship supply companies and ocean shipping supply companies to foreign ships and Chinese ocean ships, as well as aviation food produced by domestic aviation supply companies and sold to international flights of domestic and overseas airline companies.

(7) water (including steam), electricity and gas sold by export enterprises or other entities to production enterprises within special areas for production consumption and transported into special areas without declaration to the customs (hereinafter referred to as the “water,

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

electricity and gas transported into special areas”).

力、燃气（以下称输入特殊区域的水电气）。

Unless as otherwise provided for by this Notice and the Ministry of Finance and the State Administration of Taxation, all provisions on exported goods shall apply to goods regarded as exports.

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。

3. Processing, maintenance and repair labor services provided by export enterprises to the overseas

（三）出口企业对外提供加工修理修配劳务。

“Processing, maintenance and repair labor services provided to the overseas” means the processing, maintenance and repair for goods re-exported after entering China or means of transportation used for international transportation.

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。

II. Measures for VAT refund (exemption)

二、增值税退（免）税办法

For the exported goods and labor services to which the VAT refund (exemption) policy applies, the VAT “exemption, offset and refund” measure or the VAT “exemption and refund” measure shall be implemented according to the following provisions.

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。

1. The “tax exemption, offset and refund” measure. The self-produced goods and goods regarded as self-produced as exported by production enterprises (see Annex 4 for the specific scope of goods regarded as self-produced), the processing, maintenance and repair labor services provided to the overseas, and the non-self-produced goods exported by the named production enterprises (see Annex 5 for the specific scope) shall be exempt from VAT, the corresponding input tax shall be credited against VAT payable (excluding VAT payable to which the VAT policy of “refund immediately after payment” or “refund after payment” applies), and the remainder shall be refunded.

（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。

2. The “tax exemption and refund” measure. The goods and labor services exported by export enterprises incapable of production (hereinafter referred to as “foreign trade enterprises”) or other entities shall be exempt from VAT, and the corresponding input tax shall be refunded.

（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。

III. VAT export refund rates

三、增值税出口退税率

1. Except for the VAT export refund rates specified by the Ministry of Finance and the State Administration of Taxation in accordance with the decisions of the State Council (hereinafter referred to as the “tax refund rates”), the tax refund rates for exported goods shall be the applicable tax rates. The State Administration of Taxation shall, according to the aforesaid provision, publish the tax refund rates

（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

through the tax refund rate library for exported goods and labor services, for implementation by both tax collectors and taxpayers. In the case of any adjustments to the tax refund rates, except as otherwise provided for, the time of implementation of a tax refund rate shall depend on the export date indicated on the declaration form (for export tax refund use only) for exported goods (including goods from processing, maintenance and repair).

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。

2. Special provisions on tax refund rates

（二）退税率的特殊规定：

(1) The tax refund rates for the exported goods purchased by foreign trade enterprises on which taxes are collected in the simple approach and exported goods purchased by foreign trade enterprises from small-scale taxpayers shall be the collection rate actually implemented in the simple approach and the collection rate for small-scale taxpayers respectively. Where special VAT invoices are obtained for the aforesaid exported goods, the tax refund rate shall be the lower of the tax rate on the special VAT invoice and the tax refund rate for exported goods.

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) The tax refund rates for processing, maintenance and repair expenses for the goods from processing, maintenance and repair authorized by export enterprises shall be the tax refund rates for exported goods.

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) The tax refund rates for the winning electromechanical products, the listed raw materials entering special areas after declaration to the customs by export enterprises and sold to production enterprises within special areas for production consumption (hereinafter referred to as the "listed raw materials"; see Annex 6 for the specific scope), and the water, electricity and gas transported into special areas shall be the applicable tax rates. In case of the state's adjustment of the tax refund rate for any of the listed raw materials, the tax refund rate after adjustment shall apply to the listed raw material from the date of adjustment.

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) See Annex 3 for the applicable tax refund rates for marine engineering structures.

4. 海洋工程结构物退税率的适用，见附件3。

3. For goods and labor services to which different tax refund rates apply, separate customs declaration and separate accounting shall be conducted, and separate applications for tax refund (exemption) shall be filed; and the lower tax refund rate shall apply if separate customs declaration or separate accounting is not conducted or such separation cannot be clearly made.

（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。

IV. Basis for calculating the amount of VAT refund (exemption)

四、增值税退（免）税的计税依据

The basis for calculating the amount of VAT refund (exemption) for exported goods and labor services shall be determined according to the export invoices (foreign sales invoices) for exported goods and labor services, other plain invoices for exported goods and labor services, special VAT invoices for exported goods and labor services purchased,

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

or special customs bills of payment of VAT on imported goods.

口增值税专用发票缴款书确定。

1. The amount of VAT refund (exemption) for exported goods and labor services of production enterprises (excluding goods from processing with imported materials and re-exported) shall be calculated on the basis of the actual FOB of exported goods and labor services. The actual FOB shall be that indicated on the export invoices, and if the export invoices cannot reflect the actual FOB, the competent tax authority shall have the authority to assess the actual FOB.

(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。

2. The amount of VAT refund (exemption) for goods from processing with imported materials and re-exported by production enterprises shall be determined on the basis of the FOB of exported goods minus the amount of customs bonded imported materials included in exported goods.

(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。

The term “customs bonded imported materials” as mentioned in this Notice means the materials imported by export enterprises from the overseas, special areas and other areas under customs supervision in the trading mode of processing with imported materials, including materials purchased by export enterprises from overseas entities or individuals and drawn from customs bonded warehouses for which the formalities for processing with imported materials have been completed at the customs and imported materials purchased by export enterprises outside bonded areas from enterprises within bonded areas for which the formalities for processing with imported materials have been completed at the customs.

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企业购进并办理海关进料加工手续的进口料件。

3. The tax basis for goods exported by production enterprises from processing of domestic duty-free raw materials purchased on which there is no input tax and no input tax is set aside shall be determined on the basis of the FOB of exported goods minus the amount of purchased domestic duty-free raw materials included in exported goods.

(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。

4. The amount of VAT refund (exemption) for goods exported by foreign trade enterprises (excluding goods under processing, maintenance and repair upon authorization) shall be calculated on the basis of the amount indicated on the special VAT invoices for the purchased exported goods or the duty-paid value indicated on the special customs bills of payment of VAT on imported goods.

(四) 外贸企业出口货物(委托加工修理配货物除外)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。

5. The amount of VAT refund (exemption) for goods from third-party processing, maintenance and repair exported by foreign trade enterprises shall be calculated on the basis of the amount indicated on the special VAT invoices for processing, maintenance and repair expenses. Foreign trade enterprises shall value and sell the raw materials used for processing, maintenance and repair (excluding customs bonded imported materials for processing) to the authorized production enterprises conducting processing, maintenance and repair, and the authorized production enterprises conducting processing,

(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

maintenance and repair shall include the cost of raw materials in the processing, maintenance and repair expenses and issue invoices.

费用开具发票。

6. The basis for calculating the amount of VAT refund (exemption) for the used equipment for which the export input tax has not been calculated and deducted shall be determined according to the following formulas:

(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:

Basis for calculating the amount of VAT refund (exemption) = amount indicated on the special VAT invoice or duty-paid value indicated on the special customs bill of payment of VAT on imported goods \times fixed asset net value of used equipment \div original value of used equipment

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 \times 已使用过的设备固定资产净值 \div 已使用过的设备原值

Fixed asset net value of used equipment = original value of used equipment - accumulated depreciation of used equipment

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

The term "used equipment" as mentioned in this Notice means the fixed assets of which accrual depreciation has been recorded by export enterprises in accordance with financial accounting rules.

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。

7. The amount of VAT refund (exemption) for goods sold by trading enterprises of duty-free goods shall be calculated on the basis of the amount indicated on the special VAT invoices for goods purchased or duty-paid value indicated on the special customs bills of payment of VAT on imported goods.

(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。

8. The amount of VAT refund (exemption) for the winning electromechanical products shall be calculated on the basis of the amount indicated on the plain invoices for electromechanical products sold by production enterprises, the amount indicated on the special VAT invoices for goods purchased by foreign trade enterprises, or the duty-paid value indicated on the special customs bills of payment of VAT on imported goods.

(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。

9. The amount of VAT refund (exemption) for self-produced marine engineering structures sold by production enterprises to offshore petroleum and natural gas exploitation enterprises shall be calculated on the basis of the amount indicated on the plain sales invoices for the sold marine engineering structures.

(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。

10. The amount of VAT refund (exemption) for water, electricity and gas transported into special areas shall be calculated on the basis of the amount indicated on the special VAT invoices for water (including steam), electricity and gas purchased by production enterprises within special areas as purchasers.

(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。

V. Calculation of amounts of VAT “exemption, offset and refund” and amounts of VAT “exemption and refund”

五、增值税免抵退税和免退税的计算

1. The amount of VAT “exemption, offset and refund” for goods and labor services exported by production enterprises shall be calculated according to the following formulas:

（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) Calculation of tax payable for the current period

1. 当期应纳税额的计算

Tax payable for the current period = output tax for the current period - (input tax for the current period – taxes prohibited from exemption and offset 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）

Taxes prohibited from exemption and offset for the current period = FOB of exported goods for the current period × RMB conversion rate of foreign currency × (tax rate applicable to exported goods - tax refund rate for exported goods) - deductions of taxes prohibited from exemption and 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

Deductions of taxes prohibited from exemption and offset for the current period = price of duty-free raw materials purchased for the current period × (tax rate applicable to exported goods - tax refund rate for exported goods)

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）

(2) Calculation of amount of “tax exemption, offset and refund” for the current period

2. 当期免抵退税额的计算

Amount of tax exemption, offset and refund for the current period = FOB of exported goods for the current period × RMB conversion rate of foreign currency × tax refund rate for exported goods - deductions of tax exemption, offset and refund 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

Deductions of tax exemption, offset and refund for the current period = price of duty-free raw materials purchased for the current period × tax refund rate for exported goods

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) Calculation of amount of tax refund and amount of tax exemption and offset for the current period:

3. 当期应退税额和免抵税额的计算

(a) If the ending carryover for the current period is less than or equal to the amount of tax exemption, offset and refund for the current period:

（1）当期期末留抵税额≤当期免抵退税额，则

Amount of tax refund for the current period = ending carryover for the current period

当期应退税额=当期期末留抵税额

Amount of tax exemption and offset for the current period = amount of tax exemption, offset and refund for the current period - amount of tax refund for the current period

当期免抵税额=当期免抵退税额-当期应退税额

(b) If the ending carryover for the current period is greater than the amount of tax exemption, offset and refund for the current period:

（2）当期期末留抵税额>当期免抵退税额，则

Amount of tax refund for the current period = amount of tax exemption,

当期应退税额=当期免抵退税额

offset and refund for the current period

Amount of tax exemption and offset for the current period = 0

当期免抵税额=0

The “ending carryover for the current period” shall be the “ending carryover” in the VAT Tax Return for the current period.

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) The price of duty-free raw materials purchased for the current period shall include the price of domestic duty-free raw materials purchased for the current period on which there is no input tax and no input tax is set aside and the price of bonded imported materials for processing for the current period, and the price of bonded imported materials for processing for the current period shall be the composite assessable price.

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。

Composite assessable price of bonded imported materials for processing for the current period = CIF of imported materials for the current period + tariffs actually collected by the customs + consumption tax actually collected by the customs

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

(a) If the “actual consumption approach” is adopted, the composite assessable price of bonded imported materials for processing for the current period shall be the composite assessable price of imported materials consumed by the exported goods from processing of imported materials for the current period. The calculation formulas are as follows:

(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：

Composite assessable price of bonded imported materials for processing for the current period = CIF of exported goods from processing of imported materials for the current period × RMB conversion rate of foreign currency × planned distribution ratio

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

Planned distribution ratio = planned gross import ÷ planned gross export × 100%

计划分配率=计划进口总值÷计划出口总值×100%

Production enterprises that adopt paper manuals and electronic manuals shall calculate the planned distribution ratio based on the planned gross import and export as listed in the processing trade manuals or paper documents for electronic processing trade issued by the customs.

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。

For production enterprises that adopt electronic accounts, the planned distribution ratio shall be determined based on the actual distribution ratio of the previous period that has been written off; and if electronic accounts are used for the first time, the planned distribution ratio shall be determined based on the actual distribution ratio of the paper manuals or electronic manuals of the previous period that has been written off.

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

(b) If the “purchase approach” is adopted, the composite assessable price of bonded imported materials for processing for the current period shall be the composite assessable price of actually purchased imported materials for processing for the current period.

(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。

If the deductions of taxes prohibited from exemption and offset for the current period is greater than the FOB of exported goods for the current period × RMB conversion rate of foreign currency × (tax rate applicable

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

to exported goods - tax refund rate for exported goods):

折合率×（出口货物适用税率－出口货物退税率）的，则：

Deductions of taxes prohibited from exemption and offset for the current period = FOB of exported goods for the current period × RMB conversion rate of foreign currency × (tax rate applicable to exported goods - tax refund rate for exported goods)

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）

2. The amount of VAT “exemption and refund” for goods and labor services exported by foreign trade enterprises shall be calculated according to the following formulas:

（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) goods other than goods from third-party processing, maintenance and repair exported by foreign trade enterprises:

1. 外贸企业出口委托加工修理修配货物以外的货物：

Amount of VAT refund = basis for calculating the amount of tax refund (exemption) × tax refund rate for exported goods

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) goods from third-party processing, maintenance and repair exported by foreign trade enterprises:

2. 外贸企业出口委托加工修理修配货物：

Amount of VAT refund for exported goods from third-party processing, maintenance and repair = basis for calculating the amount of VAT refund (exemption) on exported goods from third-party processing, maintenance and repair × tax refund rate for exported goods

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

3. If the tax refund rate is lower than the applicable tax rate, the tax for the difference calculated accordingly shall be included in the cost of exported goods and labor services.

（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。

4. If an export enterprise has both items to which VAT “exemption, offset and refund” applies and items to which VAT “refund immediately after payment” or “refund after payment” applies, the items to which VAT “refund immediately after payment” or “refund after payment” shall not be involved in the calculation of “tax exemption, offset and refund” for export items. Export enterprises shall separately calculate the items to which VAT “exemption, offset and refund” applies and items to which VAT “refund immediately after payment” or “refund after payment” applies and separately apply for enjoying the policy of VAT “refund immediately after payment,” “refund after payment,” or “tax exemption, offset and refund.”

（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。

If the input tax used for the items to which VAT “refund immediately after payment” or “refund after payment” applies cannot be divided, the input tax shall be calculated according to the following formula:

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：

Part of undividable input tax used for items to which VAT “refund immediately after payment” or “refund after payment” applies = all undividable input tax for the current month × sales amount for the current month of items to which VAT “refund immediately after

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

payment” or “refund after payment” applies ÷ sum of all sales amounts and turnovers for the current month

部销售额、营业额合计

VI. Exported goods and labor services to which the VAT exemption policy applies

六、适用增值税免税政策的出口货物劳务

Exported goods and labor services that meet the following conditions, except those subject to Article 7 of this Notice, shall be exempted from VAT (hereinafter referred to as the “VAT exemption policy”) according to the following provisions:

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：

1. Scope of application

（一）适用范围。

Exported goods and labor services to which the VAT exemption policy applies include:

适用增值税免税政策的出口货物劳务，是指：

(1) Prescribed goods exported by export enterprises or other entities, specifically including:

1. 出口企业或其他单位出口规定的货物，具体是指：

(a) goods exported by small-scale VAT taxpayers;

（1）增值税小规模纳税人出口的货物。

(b) contraceptives and ancient and used books;

（2）避孕药品和用具，古旧图书。

(c) software products, which specifically mean goods with the first four digits of customs tariff code being “9803”;

（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。

(d) goods containing gold or platinum, diamonds, and diamond ornaments; see Annex 7 for the specific scope;

（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。

(e) cigarettes exported within the state plan; see Annex 8 for the specific scope;

（5）国家计划内出口的卷烟。其具体范围见附件 8。

(f) used equipment, which means the used equipment for which the special VAT invoices or special customs bills of payment of VAT on imported goods have not been obtained at the time of purchase but other relevant documents are complete;

（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。

(g) goods consigned by non-export enterprises for export;

（7）非出口企业委托出口的货物。

(h) goods exported by non-named production enterprises which are not regarded as self-produced goods;

（8）非列名生产企业出口的非视同自产货物。

(i) self-produced agricultural products of agricultural producers (the specific scope of agricultural products shall be governed by the provisions of the [Explanatory Notes to the Tax Coverage of Agricultural Products](#) (No. 52 [1995] of the Ministry of Finance);

（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]。

- (j) oil painting, peanut kernels, black beans and other goods exempted from export tax as prescribed by the Ministry of Finance and the State Administration of Taxation; (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。
- (k) goods for which foreign trade enterprises have obtained plain invoices, waste and old material purchase certificates, agricultural product purchase certificates, and vouchers of non-tax government income; (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。
- (l) goods from procession with imported materials and re-exported; (12) 来料加工复出口的货物。
- (m) goods within special areas exported by enterprises within special areas; (13) 特殊区域内的企业出口的特殊区域内的货物。
- (n) goods under general trade and small-scale border trade exported by export enterprises in border areas from the border ports of the provinces (or autonomous regions) where export enterprises are located to bordering countries and settled in RMB cash; and (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。
- (o) goods declared and exported in the trading mode of tourist shopping. (15) 以旅游购物贸易方式报关出口的货物。
- (2) The following goods and labor services regarded as exports of export enterprises or other entities: 2. 出口企业或其他单位视同出口的下列货物劳务:
- (a) duty-free goods sold by duty-free shops established with the approval of the state (including imported duty-free goods and goods on which tax has been refunded (exempted); (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]。
- (b) processing, maintenance and repair labor services provided to overseas entities or individuals by enterprises within special areas; and (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。
- (c) goods within special areas sold among enterprises within the same special area or within different special areas. (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) Exported goods and labor services for which no application for VAT refund (exemption) has been filed or supplements to VAT refund (exemption) certificates have not been fully submitted by export enterprises or other entities according to the relevant provisions, 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。
- specifically including: 具体是指:
- (a) exported goods and labor services for which no application for VAT refund (exemption) has been filed within the time limit prescribed by the State Administration of Taxation; (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。
- (b) exported goods and labor services for which no application for issuance of the Certificate on Exported Goods Agency has been filed within the prescribed time limit; and (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。
- (c) exported goods and labor services for which applications for VAT refund (exemption) have been filed but supplements to VAT refund (1) 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

(exemption) certificates have not been fully submitted within the time limit prescribed by the State Administration of Taxation.

关补齐增值税退（免）税凭证的出口货物劳务。

For exported goods and labor services to which the VAT exemption policy applies, export enterprises or other entities may waive tax exemption according to the relevant VAT provisions currently in force and pay VAT in accordance with Article VII of this Notice.

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。

2. Treatment and Calculation of Input Tax

（二）进项税额的处理计算。

(1) The input tax on exported goods and labor services to which the VAT exemption policy applies shall not be offset or refunded and shall be recorded as cost.

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。

(2) The input tax on exported cigarettes shall be calculated according to the following formula:

2. 出口卷烟，依下列公式计算：

Input tax prohibited from offset = amount of exported cigarettes including consumption tax ÷ (amount of exported cigarettes including consumption tax + sales amount of cigarettes for domestic sale) × all input tax for the current period

不得抵扣的进项税额 = 出口卷烟含消费税额 ÷ (出口卷烟含消费税额 + 内销卷烟销售额) × 当期全部进项税额

(a) If there are sales prices for domestic products of the same kind as the exported cigarettes sold by a production enterprise:

（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

Amount of exported cigarettes including consumption tax = export sales volume × sales price

出口卷烟含消费税额 = 出口销售数量 × 销售价格

“Sales price” means the actual domestic allocation price for the same kind of products of production enterprises. If the actual allocation price is lower than the taxable price published by the tax authority, the “sales price” shall be the taxable price published by the tax authority; and if the actual allocation price is higher than the taxable price published by the tax authority, the “sales price” shall be the actual allocation price.

“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。

(b) If there are no sales prices for domestic products of the same kind as the exported cigarettes sold by a production enterprise:

（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：

Amount of exported cigarettes including tax = (export sales amount + export sales volume × fixed consumption tax rate) ÷ (1 - proportional consumption tax rate)

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)

“Export sales amount” shall be the FOB indicated on export invoices. If the export invoices cannot reflect the actual FOB, production enterprises shall calculate the export sales amount as per the actual FOB. Otherwise, tax authorities shall have the authority to make assessment and adjustment according to the relevant provisions.

“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) Other than exported cigarettes, the calculation of exported goods and labor services to which the VAT exemption policy applies shall be governed by the uniform provisions on the VAT exemption policy.

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

Except that the sales amount of goods from processing with imported materials and re-exported shall be the income from processing fees, the sales amount of all other goods shall be either the export FOB or the sales amount.

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。

VII. Exported goods and labor services to which the VAT collection policy applies

七、适用增值税征税政策的出口货物劳务

The VAT refund (exemption) and VAT exemption policies shall not apply to the following goods and labor services, and VAT shall be collected according to the following provisions and other provisions on the collection of tax on goods regarded as sold domestically (hereinafter referred to as “VAT collection”):

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）：

1. Scope of Application

（一）适用范围。

Exported goods and labor services to which the VAT collection policy applies include:

适用增值税征税政策的出口货物劳务，是指：

(1) goods exported by export enterprises or goods regarded as exports for which tax refund (exemption) is cancelled by the Ministry of Finance and the State Administration of Taxation in accordance with the decisions of the State Council (excluding goods from processing with imported materials and re-exported, winning electromechanical products, listed raw materials, water, electricity and gas transported into special areas, and marine engineering structures);

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) daily consumables and means of transportation sold to special areas by export enterprises or other entities;

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) goods exported by export enterprises or other entities during the period when tax authorities cease the handling of VAT refund (exemption) for them because of their export tax refund frauds;

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) goods for which false filing documents are provided by export enterprises or other entities;

4. 出口企业或其他单位提供虚假备案单证的货物。

(5) goods of export enterprises or other entities with forged or untrue VAT refund (exemption) certificates;

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) exported cigarettes for which export enterprises or other entities fail to apply for duty exemption and write-off within the time limit prescribed by the State Administration of Taxation or for which competent tax authorities disapprove duty exemption and write-off after examination; and

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) goods and labor services exported by export enterprises or other entities under any of the following circumstances:

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：

(a) An export enterprise or any other entity provides blank customs declaration forms for exported goods, foreign exchange write-off forms

（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

for export proceeds, and other export tax refund (exemption) certificates for use by any entity or individual other than the contracting freight forwarding companies and customs brokers and the freight forwarding companies designated by foreign importers (as proved by contractual provisions or any other relevant certificate);

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。

(b) An export enterprise conducts an export business for its own account but the export business is substantively conducted in the name of the export enterprise by an entity or individual other than the export enterprise and its investees;

（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。

(c) An export enterprise conducts an export business for its own account but both a purchase contract and an export agency contract (or agreement) are signed for the same lot of goods exported by the export enterprise;

（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。

(d) After customs inspection and release of exported goods, an export enterprise or its authorized freight forwarding carrier modifies the name, specifications and other matters of such goods recorded on the maritime bill of lading or any other shipping document for such goods, which results in any inconsistency between the customs declaration form for exported goods and the maritime bill of lading or any other shipping document;

（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。

(e) An export enterprise conducts an export business for its own account but does not assume any of the risks associated with the quality of exported goods, receipt of income, and export tax refund, that is, it shall not be held liable for claims from the purchaser in relation to any quality problem with exported goods (except that the party liable for quality problems are agreed on in the contract); it shall not be held liable for write-off failure due to failure to receive income on schedule (except that the party liable for receipt of income is agreed on in the contract); or it shall not be held liable for export tax refund failure due to the problems with the materials and documents submitted for export tax refund (exemption) applications; or

（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。

(f) The export enterprise accepts and engages in any other export business introduced by an intermediary without substantive involvement in the export business but still conducts the export business for its own account.

（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。

2. Calculation of VAT payable

（二）应纳增值税的计算。

The VAT payable on exported goods and labor services to which the VAT collection policy applies shall be calculated in the following methods:

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) Exported goods of general taxpayers

1. 一般纳税人出口货物

Output tax = (FOB of exported goods - amount of customs bonded imported materials for processing consumed by exported goods) ÷ (1 + applicable tax rate) × applicable tax rate

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

If the amount of taxes on exported goods that are prohibited from

出口货物若已按征退税率之差计算不得

exemption and offset has been calculated according to the difference of tax collection rate and refund rate and has been recorded as cost, the corresponding tax shall be recorded back as input tax.

(a) Amount of customs bonded imported materials for processing consumed by exported goods = cost of main business × (amount of invested bonded imported materials ÷ production cost)

The cost of main business and production cost shall be those of exported goods from processing with imported materials for which tax refund (exemption) is not approved. If the amount of consumed bonded imported materials is greater than the amount of exported goods from processing with imported materials for which tax refund (exemption) is not approved, the amount of consumed bonded imported materials shall be the amount of exported goods from processing with imported materials for which tax refund (exemption) is not approved.

(b) Export enterprises shall conduct separate accounting of the production cost and cost of main business for the goods for domestic sale and the exported goods on which VAT is collected. If separate accounting is not conducted, the corresponding production cost and cost of main business shall be assessed by competent tax authorities.

After the imported material processing manuals are written off by the customs, export enterprises shall liquidate the amount of bonded imported materials consumed by exported goods. The liquidation formula is:

Sum of consumed bonded imported materials for liquidation = sum of actually bonded imported materials - sum of bonded imported materials consumed for exported goods for which tax refund (exemption) is approved - sum of bonded imported materials consumed by byproducts from processing with imported materials

In the case of any difference between the sum of consumed bonded imported materials and the amounts of bonded imported materials deducted during all tax payment periods, the output tax shall be adjusted accordingly during the liquidation period. If the sum of consumed bonded imported materials is greater than the FOB price of exported goods, the difference shall not be credited against the amount of other exported goods.

(2) Exported goods of small-scale taxpayers

Tax payable = FOB of exported goods ÷ (1 + collection rate) × collection rate

VIII. Exported goods to which the consumption tax refund (exemption) or collection policy applies

Where the exported goods subject to Article 1, 6 or 7 of this Notice are taxable consumables subject to consumption tax, the following consumption tax policies shall be implemented:

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

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：

1. Scope of application

（一）适用范围。

(1) goods exported by export enterprises or goods regarded as exports to which the VAT refund (exemption) policy applies shall be exempt from consumption tax, and if the goods are purchased for export, the consumption tax collected in the previous stage shall be refunded.

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) goods exported by export enterprises or goods regarded as exports to which the VAT exemption policy applies shall be exempt from consumption tax, but the consumption tax collected in previous stages shall not be refunded and shall not be credited against the consumption tax payable on taxable consumables for domestic sale.

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) For goods exported by export enterprises or goods regarded as exports to which the VAT collection policy applies, consumption tax shall be paid according to legal provisions, and the consumption tax collected in previous stages shall not be refunded and shall not be credited against the consumption tax payable on taxable consumables for domestic sale.

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。

2. Basis for calculating the amount of consumption tax refund

（二）消费税退税的计税依据。

The basis for calculating the amount of consumption tax refund for exported goods shall be determined according to the special bills of payment of consumption tax for purchased goods for export and special customs bills of payment of consumption tax for imported goods.

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。

If consumption tax is collected in the ad valorem duty method, the basis shall be the amount of purchased goods for export on which consumption tax has been collected but has not been deducted from the tax payable on taxable consumables for domestic sale; if consumption tax is collected in the specific duty method, the basis shall be the volume of purchased goods for export on which consumption tax has been collected but has not been deducted from the tax payable on taxable consumables for domestic sale; and if consumption tax is collected on a composite basis, the basis shall be determined according to the tax basis in the ad valorem duty and specific duty methods respectively.

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。

3. Calculation of amount of consumption tax refund

（三）消费税退税的计算。

Amount of consumption tax refund = consumption tax refund calculation basis for consumption tax collected in the ad valorem method \times proportional tax rate + consumption tax refund calculation basis for consumption tax collected in the specific duty method \times fixed tax rate

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

IX. Other provisions on VAT and consumption tax policies for exported goods and labor services

九、出口货物劳务增值税和消费

税政策的其他规定

1. Recognition and declaration

(1) Export enterprises or other entities to which the VAT refund (exemption) or exemption policy or the consumption tax refund (exemption) or exemption policy in this Notice applies shall undergo tax refund (exemption) recognition.

(2) Recognized export enterprises and other entities shall apply to competent tax authorities for VAT refund (exemption) and exemption or consumption tax refund (exemption) and exemption within the prescribed time limit for VAT declaration. For consigned exported goods, the consignor shall apply for VAT refund (exemption) and exemption as well as consumption tax refund (exemption) and exemption. Production enterprises within special areas as purchasers shall apply for tax refund for water, electricity and gas transported into special areas.

(3) If any exported enterprise or other entity obtain by fraud any export tax refund from the state, its eligibility for tax refund (exemption) may be ceased with the approval of the tax authority at or above the provincial level.

2. Several provisions on tax collection and tax refund (exemption)

(1) For goods and labor services exported before tax refund (exemption) recognition of export enterprises or other entities, the VAT refund (exemption) or exemption policy and consumption tax refund (exemption) policy may apply according to legal provisions after tax refund (exemption) recognition.

(2) Where the tax exemption policy applies to goods and labor services exported by export enterprises or other entities, except the goods within special areas exported by enterprises within special areas and goods and labor services regarded as exports exempt from VAT of export enterprises or other entities, if no application for tax exemption has been filed as required, VAT and consumption tax shall be collected on the exported goods and labor services as goods and processing, maintenance and repair labor services for domestic sale.

(3) Where exported enterprises engaging in the business of processing with imported materials valuate and sell customs bonded imported materials to other enterprises for processing without the approval of the customs, VAT and consumption tax shall be collected according to legal provisions.

(4) Cigarettes purchased with the approval of competent tax authorities by cigarette export enterprises under the duty-free cigarette export plan approved by the state shall be exempt from VAT and consumption tax.

(5) Where any VAT or consumption tax refund or exemption which

(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

shall not be granted has actually been granted, export enterprises and other entities shall make up the refund or exemption.

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) Where the raw materials listed in Annex 9 to this Notice account for 80% or more of the raw material cost of goods exported by export enterprises and other entities (excluding goods listed in Annex 7 to this Notice), the VAT and consumption tax policies for such raw materials shall apply, and the VAT refund rate for the exported goods shall be the corresponding refund rate in the tax refund rate library for exported goods and labor services corresponding to the customs tariff number of the raw materials listed in Annex 9 to this Notice.

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) Imported duty-free goods sold to duty-free shops by trading enterprises of duty-free goods as approved by the state shall be exempt from VAT.

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。

3. Accounting requirements for foreign trade enterprises

（三）外贸企业核算要求

Foreign trade enterprises shall maintain separate accounts for the accounting of amounts of purchased goods for export and input tax, and if whether the purchased goods will be used for export is undetermined at the time of purchase, the purchased goods shall be recorded in the export inventory account and, when used for other purposes, be transferred out of the export inventory account.

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。

4. Although not all tax refund certificates have been collected, qualified production enterprises may, on the basis of export contracts, sales ledgers and other documentation, apply to competent tax authorities for tax exemption, offset and refund for means of transportation and machinery equipment for which export contracts have been signed. Production enterprises shall, after declaration to the customs and export of goods, apply for tax refund (exemption) according to legal provisions, and undergo the write-off formalities for the tax refund (exempted). Any excess of tax refund (exemption) shall be recovered. A production enterprise shall meet all of the following conditions when filing an application:

（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) It has been qualified as a general VAT taxpayer;

1. 已取得增值税一般纳税人资格。

(2) It has continually conducted business for two years or more;

2. 已持续经营 2 年及 2 年以上。

(3) Its production cycle for means of transportation and machinery equipment is one year or more;

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) Its net assets of the previous year is greater than three times the sum of amount of VAT and consumption tax refunds for exported goods during the same period; and

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) It has never evaded any tax, obtained any export tax refund by fraud, falsely issued any special VAT invoice or agricultural product purchase invoice, or received any falsely issued special VAT invoice (excluding obtainment of falsely issued special VAT invoices in good faith) over the period of its continuous business operation.

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。

X. The specific measures for recognition of export enterprises and other entities and the specific measures for the administration of export tax refund (exemption) shall be formulated separately by the State Administration of Taxation.

XI. The provisions on application of the VAT refund (exemption) policy to the aviation food produced and sold by domestic aviation supply companies to the international flights of domestic and overseas airlines in paragraph 2 of Article I of this Notice and the provisions on application of the VAT exemption policy to duty-free goods sold by duty-free shops established with the approval of the state and exported goods and labor services for which exported enterprises or other entities fail to apply for VAT refund (exemption) or submit all supplements to the VAT refund (exemption) certificates as required in paragraph 1 of Article VI of this Notice and imported duty-free goods sold to duty-free shops by trading enterprises of duty-free goods approved by the state in paragraph 2 of Article IX of this Notice shall come into force on January 1, 2011, and all other provisions of this Notice shall come into force on July 1, 2012. The corresponding documents listed in the Catalogue of Repealed Documents and Clauses (see Annex 10) shall be repealed concurrently.

Annexes:

1. Goods Prohibited from Trading or Restricted from Export by the State (omitted)
2. Specific Scope of Loan Institutions and Winning Electromechanical Products (omitted)
3. Specific Scope of Marine Engineering Structures and Offshore Petroleum and Natural Gas Exploitation Enterprises (omitted)
4. Specific Scope of Goods Regarded as Self-produced Goods
5. Specific Scope of Named Production Enterprises (omitted)
6. Specific Scope of Named Raw Materials (omitted)
7. Specific Scope of Goods Containing Gold or Platinum, Diamonds, and Diamond Ornaments (omitted)
8. Specific Scope of Cigarettes Exported within the National Plan (omitted)
9. Names and Customs Tariff Numbers of Raw Materials (omitted)
10. Catalogue of Repealed Documents and Clauses (omitted)

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。

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。

附件：

1. 国家规定不允许经营和限制出口的货物
2. 贷款机构和中标机电产品的具体范围
3. 海洋工程结构物和海上石油天然气开采企业的具体范围
4. 视同自产货物的具体范围
5. 列名生产企业的具体范围
6. 列名原材料的具体范围
7. 含黄金、铂金成分的货物和钻石及其饰品的具体范围
8. 国家计划内出口的卷烟的具体范围
9. 原料名称和海关税则号表
10. 废止的文件和条款目录

Ministry of Finance

财政部

State Administration of Taxation

国家税务总局

May 25, 2012

二〇一二年五月二十五日

附件 1:

国家规定不允许经营和限制出口的货物

1. 《中华人民共和国禁止出境物品表》
(海关总署令 1993 第 43 号) 所列的货物。

2. 《卫生部、对外经贸经济合作部、海关总署关于进一步加强人体血液、组织器官管理有关问题的通知》(卫药发[1996]第 27 号) 规定的血液和血液制品、人体组织和器官(包括胎儿)以及利用人体组织和器官(包括胎儿)加工生产的制剂。

3. 商务部会同有关部门公布的《禁止出口货物目录》所列的货物。

4. 《濒危野生动物国际贸易公约》所列的附录一、二、三级的动物、动物产品和植物、植物产品。

5. 林业部、农业部发布的《国家重点保护野生动物名录》所列的一、二级保护的野生动物及货物。

6. 国家食品药品监督管理局、公安部、卫生部发布的《精神药品管制品种目录》、《麻醉药品管制品种目录》所列的货物。

7. 国家环保总局、海关总署发布的《中华人民共和国禁止或严格限制的有毒化学品目录》所列的货物。

附件 2:

贷款机构和中标机电产品的具体范围

一、贷款机构的具体范围

序号	国际金融组织 或外国政府贷款国别（机构）
1	世界银行
2	国际农业发展基金
3	北欧发展基金
4	北欧投资银行
5	欧洲投资银行
6	欧佩克国际发展基金会
7	亚洲开发银行
8	法国开发署
9	美国进出口银行（项目清单见下表）
10	日本协力银行
11	奥地利
12	澳大利亚
13	比利时
14	波兰
15	丹麦
16	德国

注：纳入外国政府贷款范围的德国贷款包括德国促进贷款；美国进出口银行的贷款指主权担保贷款。

美国进出口银行主权担保贷款项目清单

序号	项目名称
1	铁道部引进大型养路机械设备
2	北京军区总医院 263 临床部引进医疗设备
3	内蒙古医学院附属医院等三家单位引进医 （460+497+200）
4	安徽合肥市第一人民医院蜀山分院
5	山东省聊城市人民医院引进医疗设备
6	广西柳州市妇幼保健院引进医疗设备
7	新疆生产建设兵团引进采棉机

二、中标机电产品的具体范围

海关出口货物税则号第 84—90 章所列的货物，但不包括海关总署发布的《外商投资项目不予免税的进口商品目录》所列的货物。

附件 3：

海洋工程结构物和海上石油天然气开采企业的具体范围

一、海洋工程结构物的具体范围

序号	海洋工程结构物的具体范围 （海关税则中货物名称）	税则号
1	钢铁制桥梁及桥梁体段	730
2	钢铁制门窗及其框架、门槛	730
3	其他钢铁结构体及部件（包括结构体用的已加工钢板、型材）	730
4	钻探深度≥6 千米其他石油钻探机	843
5	钻探深度<6 千米其他钻探机（自推进的）	843
6	载重不超过 15 万吨的原油船	890
7	载重不超过 10 万吨的原油船	890
8	10 万吨<载重量≤30 万吨成品油船	890
9	机动多用途船	890
10	拖船及顶推船	890
11	15 万吨<载重量≤30 万吨的原油船	890
12	其他不以航行为主要功能的船舶	890
13	含植物性材料的浮动结构体	890
14	其他浮动结构体	890
15	浮动或潜水式钻探或生产平台	890

二、海上石油天然气开采企业的具体范围

（一）中国海洋石油总公司及其下属企业：

1. 渤海石油实业公司
2. 海洋石油工程股份有限公司
3. 南海西部石油油田服务（深圳）有限公司
4. 上海石油天然气有限公司
5. 天津中海油能源发展油田设施管理有限公司
6. 湛江南海西部石油合众近海建设有限公司
7. 中海油田服务股份有限公司
8. 中海油能源发展股份有限公司
9. 中海油能源发展股份有限公司采油服务分公司
10. 中海油能源发展股份有限公司采油技术服务分公司
11. 中海油能源发展股份有限公司监督监理技术分公司
12. 中海油能源发展股份有限公司油田建设渤海工程分公司
13. 中海油能源发展股份有限公司油田建设渤海装备技术服务分公司
14. 中海油能源发展股份有限公司油田建设工程分公司
15. 中海石油环保服务（天津）有限公司
16. 中海石油深海开发有限公司

17. 中海石油研究中心

18. 中海石油（中国）有限公司

19. 中海石油（中国）有限公司天津分公司

20. 中海石油（中国）有限公司渤中作业公司

21. 中海石油（中国）有限公司上海分公司

22. 中海石油（中国）有限公司深圳分公司

23. 中海石油（中国）有限公司湛江分公司

24. 中海石油（中国）有限公司番禺作业公司

25. 中海石油（中国）有限公司文昌
13-1/2 油田作业公司

26. 中海石油（中国）有限公司北部湾
涠洲作业公司

27. 中海石油（中国）有限公司丽水作业公司

28. 中海石油（中国）有限公司荔湾作业公司

29. 中国海洋石油有限公司

30. 中国海洋石油总公司

（二）中国海洋石油对外合作公司：

1. BP 勘探（阿尔法）有限公司

2. BP 中国勘探及生产公司

3. CACT 作业者集团

4. 埃尼中国公司

5. 埃尼中国公司深圳分公司
6. 澳大利亚布莱石油有限公司
7. 澳大利亚石油公司
8. 阿吉普中国有限公司
9. 柏灵顿资源中国有限公司
10. 超准石油公司
11. 超准能源服务国际有限公司
12. 超准能源中国有限公司
13. 哈维斯特海洋中国公司
14. 哈斯基石油中国有限公司
15. 海外石油及投资股份有限公司
16. 豪信石油（北部）有限公司
17. 康菲石油渤海有限公司
18. 康菲石油中国有限公司
19. 康菲石油中国有限公司塘沽分公司
20. 康菲石油中国有限公司蛇口分公司
21. 科麦奇中国石油有限公司
22. 科威特石油勘探（中国）有限公司
23. 能源开发公司（中国）有限公司
24. 洛克石油（中国）公司
25. 帕特赛克石油公司
26. 派克顿东方有限责任公司
27. 壳牌中国勘探与生产有限公司
28. 台南-潮汕石油作业有限公司
29. 新加坡石油勘探和生产（中国）有

限公司

30. 新田石油中国有限公司

31. 雪佛龙中国能源公司

32. 英国天然气国际有限公司

33. 中海石油（中国）东海西湖石油天然气作业公司

34. 中海石油（中国）有限公司秦皇岛32—6 作业公司

35. 中海石油（中国）有限公司崖城作业公司

（三）中国石油天然气集团公司下属企业：

1. 中国石油海洋工程（青岛）有限公司

2. 中国石油天然气股份有限公司辽河油田分公司

3. 中国石油天然气股份有限公司大港油田分公司

4. 中国石油天然气集团公司辽河石油勘探局

5. 中国石油天然气集团公司大港油田集团有限责任公司

6. 中国石油集团海洋工程有限公司

（四）中国石油化工集团公司下属企业：

1. 胜利石油管理局海洋钻井公司

2. 中国石化集团上海海洋石油局

3. 中国石化股份有限公司上海海洋油气分公司

4. 中国石化股份有限公司胜利油田分公司海洋采油厂

- 5. 中国石化股份有限公司胜利油田分公司海洋石油船舶中心
- 6. 上海海洋石油勘探开发总公司

Annex 4:

附件 4:

Specific Scope of Goods Regarded as Self-produced Goods

视同自产货物的具体范围

I. The trading goods exported by a manufacturing enterprise which has never fraudulently obtained any export tax refund, has never falsely issued any special VAT invoice or agricultural product purchase invoice or has never accepted any falsely issued special VAT invoice (excluding obtainment of any falsely issued special VAT invoice in good faith) as a going concern and meets all of the following conditions may be regarded as self-produced goods to which the VAT refund (exemption) policy applies:

一、持续经营以来从未发生骗取出口退税、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）行为且同时符合下列条件的生产企业出口的外购货物，可视同自产货物适用增值税退（免）税政策：

- (1) It is qualified as a general VAT taxpayer.
- (2) It has operated for two years or more as a going concern.
- (3) Its credit rating in tax payment is A.
- (4) Its sales in the previous year were 500 million yuan or more.
- (5) The exported trading goods and the self-produced goods of the enterprise are of the same type or are related.

- （一）已取得增值税一般纳税人资格。
- （二）已持续经营 2 年及 2 年以上。
- （三）纳税信用等级 A 级。
- （四）上一年度销售额 5 亿元以上。
- （五）外购出口的货物与本企业自产货物同类型或具有相关性。

II. For an enterprise which has never fraudulently obtained any export tax refund, has never falsely issued any special VAT invoice or agricultural product purchase invoice or has never accepted any falsely issued special VAT invoice (excluding obtainment of any falsely issued special VAT invoice in good faith) as a going concern but is unable to meet any of the conditions set out in paragraph I of this Annex, the trading goods exported by the enterprise may be regarded and declared as self-produced goods for the application of the VAT refund (exemption) policy if such goods meet any of the following conditions:

二、持续经营以来从未发生骗取出口退税、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）行为但不能同时符合本附件第一条规定的条件的生产企业，出口的外购货物符合下列条件之一的，可视同自产货物申报适用增值税退（免）税政策：

- (1) Trading goods which meet all of the following conditions:
 - (a) Having the same name and functions as those of the self-produced

- （一）同时符合下列条件的外购货物：
 - 1. 与本企业生产的货物名称、性能相

goods of the enterprise.

同。

(b) Using a registered trademark of the enterprise or a trademark licensed by an overseas entity or individual to the enterprise.

2. 使用本企业注册商标或境外单位或个人提供给本企业使用的商标。

(c) Being exported to an overseas entity or individual which imports the self-produced goods of the enterprise.

3. 出口给进口本企业自产货物的境外单位或个人。

(2) Trading goods which, in support of the exported self-produced goods of the enterprise, are exported to the overseas entity or individual which imports the self-produced goods of the enterprise and meet any of the following conditions:

(二) 与本企业所生产的货物属于配套出口, 且出口给进口本企业自产货物的境外单位或个人的外购货物, 符合下列条件之一的:

(a) Being tools, spare parts or accessories used for maintaining the self-produced goods exported by the enterprise.

1. 用于维修本企业出口的自产货物的工具、零部件、配件。

(b) Being goods which, without processing or assembling by the enterprise, can be directly assembled with the self-produced goods of the enterprise to form a full set of equipment after export.

2. 不经过本企业加工或组装, 出口后能直接与本企业自产货物组合成成套设备的货物。

(3) Self-produced goods purchased between production enterprises controlled by a group company recognized by the SAT office at or above the prefecture level at the place where the headquarters of the group company is located (as prescribed in Article 217 of the Company Law) and self-produced goods purchased between the group company and its controlled production enterprises.

(三) 经集团公司总部所在地的地级以上国家税务局认定的集团公司, 其控股(按照《公司法》第二百一十七条规定的口径执行)的生产企业之间收购的自产货物以及集团公司与其控股的生产企业之间收购的自产货物。

(4) Goods consigned for processing which meet all of the following conditions:

(四) 同时符合下列条件的委托加工货物:

(a) Having the same name and functions as those of the self-produced goods of the enterprise or being the self-produced goods of the enterprise consigned to the enterprise for further processing.

1. 与本企业生产的货物名称、性能相同, 或者是用本企业生产的货物再委托深加工的货物。

(b) Being exported to an overseas entity or individual which imports the self-produced goods of the enterprise.

2. 出口给进口本企业自产货物的境外单位或个人。

(c) The consignor and the consignee must sign a processing agreement, and the major raw materials must be supplied by the consignor. The consignee shall not advance funds and may only charge processing fees and issue special VAT invoices for processing fees (including auxiliary materials for which it has advanced payments).

3. 委托方与受托方必须签订委托加工协议, 且主要原材料必须由委托方提供, 受托方不垫付资金, 只收取加工费, 开具加工费(含代垫的辅助材料)的增值税专用发票。

(5) Electromechanical products used for projects won by the enterprise through bidding.

(五) 用于本企业中标项目下的机电产品。

- (6) Goods used for overseas contracted projects.

(六) 用于对外承包工程项目下的货物。
- (7) Goods used for overseas investment.

(七) 用于境外投资的货物。
- (8) Goods used for foreign aid.

(八) 用于对外援助的货物。
- (9) Equipment and raw materials externally purchased by the enterprise for the production of its self-produced goods (excluding agricultural products).

(九) 生产自产货物的外购设备和原材料（农产品除外）。

附件 5：
列名生产企业的具体范围

地区	序号	
北京市	1	北京天坛
	2	SMC（中
天津市	3	天津三星
	4	飞马（天
	5	摩托罗拉
	6	天津三星
	7	天津三星
	8	天津三星
	9	天津三星
河北省	10	长城汽车
	11	邯郸圣松
山西省	12	山西榆次
	13	山西新和
内蒙古自治区	14	包头中经
大连市	15	东芝大连
	16	大连天制
	17	大连通世
吉林省	18	吉林省大
黑龙江省	19	哈尔滨马

	20	绥芬河市
上海市	21	上海索广
	22	上海索广
	23	上海通月
江苏省	24	吴江市美
	25	苏州三星
	26	禧玛诺
浙江省	27	绍兴振德
	28	浙江中万
	29	嘉兴恒美
宁波市	30	慈溪宏一
	31	宁波天虹
	32	怡人工艺
安徽省	33	博西华家
	34	奇瑞汽车
	35	安徽应流
福建省	36	泉州寰珩
	37	福建省青
	38	东南（社
厦门市	39	厦门汇利
	40	林德（中
	41	戴尔（厦
江西省	42	赣州虔友
	43	江西省刀
山东省	44	小松山打
	45	三星电子
	46	山东松一
青岛市	47	山东英司
	48	青岛金三
	49	青岛扶桑
	50	中国重汽
河南省	51	郑州宇通
湖北省	52	湖北雅比

	53	东风汽车
	54	湖北安环
湖南省	55	湖南科大
广东省	56	珠海格力
	57	广州市房
深圳市	58	深圳桑菲
	59	杜邦中国
	60	深圳英兰
广西壮族自治区	61	柳州富达
	62	柳州欧维
海南省	63	三星（海
重庆市	64	重庆宗申
四川省	65	川油宏华
	66	四川长虹
贵州省	67	贵州瓮福
陕西省	68	陕西汉江
	69	宝鸡石油
青海省	70	青海新力
	71	西部矿业
新疆维吾尔自治区	72	新疆天山
	73	新疆美克
	74	新疆特变

附件 6:

列名原材料的具体范围

序号	海关税则号	
1	3208909000	溶于非水介质其他油漆（含溶剂、稀释剂、助剂等）
2	3210000001	其他光导纤维用涂料
3	3210000090	其他油漆及清漆，皮革用漆（含溶剂、稀释剂、助剂等）
4	3214101000	半导体器件封装材料
5	3214109000	其他安装玻璃用油灰等（含溶剂、稀释剂、助剂等）

6	4114100090	油鞣其他动物皮革（包
7	4114200000	漆皮及层压漆皮；镀金
8	4115100000	再生皮革（以皮革或皮
9	4107121090	粒面剖层整张牛皮（经
10	4107199090	其他整张牛马皮革（经
11	7205100001	棱角钢砂（不带球弧面
12	7205100090	其他生铁、镜铁及钢锭
13	7208100000	轧有花纹的热轧卷材
14	7208250000	厚≥4.75MM 其他经酸洗、
15	7208261000	4.75MM>厚≥3MM 其他经酸洗、
16	7208269000	其他 4.75MM>厚≥3MM 其他经酸洗、
17	7208271000	厚度<1.5MM 其他的热轧非卷材
18	7208279000	1.5MM≤厚<3MM 其他的热轧非卷材
19	7208360000	厚度>10MM 的其他热轧非卷材
20	7208370000	10MM≥厚≥4.75MM 的其他热轧非卷材
21	7208381000	4.75MM>厚度≥3MM 的其他热轧非卷材
22	7208389000	其他 4.75MM>厚度≥3MM 的其他热轧非卷材
23	7208391000	厚度<1.5MM 的其他热轧非卷材
24	7208399000	1.5MM≤厚<3MM 的其他热轧非卷材
25	7208400000	轧有花纹的热轧非卷材
26	7208511000	厚度>50MM 的其他热轧非卷材
27	7208512000	20MM<厚≤50MM 的其他热轧非卷材
28	7208519000	10MM<厚≤20MM 的其他热轧非卷材
29	7208520000	10MM≥厚度≥4.75MM 的其他热轧非卷材
30	7208531000	4.75MM>厚≥3MM 大强度其他热轧非卷材
31	7208539000	其他 4.75MM>厚≥3MM 大强度其他热轧非卷材

32	7208541000	厚<1. 5MM 的热轧非卷
33	7208549000	1. 5≤厚<3MM 的热轧(涂层)
34	7208900000	其他热轧铁或非合金钢(渡, 涂层)
35	7211130000	未轧花纹的四面轧制的层)
36	7211140000	厚度≥4. 75MM 的其他热
37	7211190000	其他热轧铁或非合金钢
38	7211230000	含碳量低于 0. 25%的冷
39	7211290000	其他冷轧铁或非合金钢
40	7211900000	冷轧的铁或非合金钢其
41	7212100000	镀(涂) 锡的铁或非合
42	7212200000	电镀锌的铁或非合金钢
43	7212300000	其他镀或涂锌的铁窄板
44	7212400000	涂漆或涂塑的铁或非合
45	7212500000	涂镀其他材料的铁或非
46	7212600000	经包覆的铁或非合金钢
47	7213100000	铁或非合金钢制热轧盘
48	7213200000	其他易切削钢制热轧盘
49	7213910000	圆截面直径<14MM 的
50	7213990000	其他热轧盘条(不带有
51	7214200000	铁或非合金钢的热加工或热挤压)
52	7214300000	易切削钢的热加工条、热挤压)
53	7214910000	其他矩形截面的条、材
54	7214990000	其他热加工条、杆
55	7215100000	其他易切削钢制冷加工
56	7215500000	其他冷加工或冷成形的
57	7215900000	铁及非合金钢的其他条
58	7216101000	截面高度<80MMH 型钢
59	7216102000	截面高度<80MM 工字钢
60	7216109000	截面高度<80MM 槽钢
61	7216210000	截面高度<80MM 角钢

62	7216220000	截面高度<80MM 丁字钢
63	7216310000	截面高度≥80MM 槽钢
64	7216321000	截面高度>200MM 工字
65	7216329000	80MM≤截面高度≤200
66	7216331100	截面高度>800MMH 型钢
67	7216331900	200MM<截面高度≤80
68	7216339000	80MM≤截面高度≤200
69	7216401000	截面高度≥80MM 角钢
70	7216402000	截面高度≥80MM 丁字钢
71	7216501000	乙字钢〔除热加工外未
72	7216509000	其他角材、型材及异型
73	7216610000	平板轧材制的角材、型
74	7216690000	冷加工的角材、型材及
75	7216910000	其他平板轧材制角材、
76	7216990000	其他角材、型材及异型
77	7217100000	未镀或涂层的铁或非合
78	7217200000	镀或涂锌的铁或非合金
79	7217301000	镀或涂铜的铁或非合金
80	7217309000	镀或涂其他贱金属的铁
81	7217900000	其他铁丝或非合金钢丝
82	7219131200	3MM≤厚<4. 75MM 未经 ≥600MM 含锰≥5. 5%铬
83	7219132200	3MM≤厚<4. 75MM 经酸 含锰≥5. 5%铬锰系不锈
84	7219132900	3MM≤厚<4. 75MM 经酸 ≥600MM)
85	7219141200	厚度<3MM 未经酸洗的 ≥5. 5%铬锰系不锈钢)
86	7219142200	厚度<3MM 经酸洗的热 ≥5. 5%铬锰系不锈钢)
87	7225910000	电镀锌的其他合金钢宽
88	7225920000	其他镀或涂锌的其他合
89	7225991000	宽≥600MM 的高速钢制
90	7225999000	宽≥600MM 的其他合金
91	7226920000	宽度<600MM 冷轧其他

92	7226991000	电镀锌的其他合金钢窄
93	7226992000	用其他方法镀或涂锌的
94	7227200000	硅锰钢的热轧盘条（不
95	7228200000	其他硅锰钢的条、杆
96	7228600000	其他合金钢条、杆（热
97	7305310000	纵向焊接的其他粗钢钎
98	7305390000	其他方法焊接其他粗钢
99	7305900000	未列名圆形截面粗钢钎
100	7306301100	其他铁或非合金钢圆形
101	7306301900	其他铁或非合金钢圆形
102	7306309000	其他铁或非合金钢圆形
103	7306400000	不锈钢其他圆形截面细
104	7306500000	其他合金钢的圆形截面
105	7306610000	矩形或正方形截面的其
106	7306690000	其他非圆形截面的其他
107	7306900010	多壁式管道（直接与体
108	7306900090	未列名其他钢铁管及空
109	7604101000	非合金制铝条、杆
110	7604109000	非合金制铝型材、异型
111	7604210000	铝合金制空心异型材
112	7604291011	柱形实心体铝合金（在
113	7604291019	柱形实心体铝合金（在
114	7604291091	其他铝合金制条、杆
115	7604291099	其他铝合金制条、杆
116	7604299000	其他铝合金制型材、异
117	7605110000	最大截面尺寸>7MM 的
118	7605190000	最大截面尺寸≤7MM 的
119	7605210000	最大截面尺寸>7MM 的
120	7605290000	最大截面尺寸≤7MM 的
121	8101991000	锻轧钨条、杆；型材及

122	8112993000	锻轧的钢及其制品
123	8112994000	锻轧的铌及其制品
124	8112999010	锻轧的钨及其制品
125	8112999090	锻轧的镓、铟及其制品

注：如因上述货物的海关税则号发生变更，而货物特性描述按海关规定仍在列名货物范围的，按原规定的适用退税率执行。

附件 7：

含黄金、铂金成分的货物和钻石及其饰品的具体范围

一、含黄金、铂金成分的货物

是指下列两类货物：

（一）下列海关税则号的货物：
2843100000、2843300010、
2843300090、2843900090[不包括氯化钯、氯化钯晶体、氯化钯溶液、二氯二氨钯晶体、二氯四氨钯晶体、二氯四氨钯溶液、硝酸钯溶液、低酸硝酸钯溶液、醋酸钯晶体、硝酸铑溶液、三氯化铑晶体、三氯化铑溶液、硫酸铑溶液、碘化铑晶体、亚硫酸铑溶液、威尔金森催化荆、三（三苯基磷）氯化铑（I）、辛酸铑晶体、醋酸铑晶体]、
3824909903、7111000000（不包括银焊料）、7112309000、7112911010、
7112911090、7112912000、
7112921000、7112922001、
7112922090、7112992000、
7112999000、7113191100、
7113191910、7113191990、
7113199910、7113199990、
7114190010、7114190090、
7114200010、7114200090（不包括镀银铁碟）、7115100000、7115901020、
7115901090（不包括银线、银坩锅、银铜化合物）、7115909000（不包括电弧焊用、锡合焊锡丝）。

（二）海关税则号为“9113100010、

9113100090”中的“贵金属表带中的铂金表带”；海关税则号为“9111100010、9111100090”中的“黄金、铂金或包黄金、铂金制的表壳”；海关税则号为“9111900000”中的“黄金、铂金表壳的零件”；海关税则号为“7118900000”中的“猪年生肖彩色金币和猪年生肖金币”。

二、钻石及其饰品

是指下列海关税则号的货物：
7102100000、7102310000、
7102390000、7104201000、
7104909100、7105101000、
7113111000、7113191100、
7113199100、7113201000、
7116200000。

附件 8：

国家计划内出口的卷烟的具体范围

一、有出口经营权的卷烟生产企业（具体范围是指湖南中烟工业公司、浙江中烟工业公司、河南中烟工业公司、贵州中烟工业公司、湖北中烟工业公司、陕西中烟工业公司、安徽中烟工业公司）按国家批准的免税出口卷烟计划（以下简称出口卷烟计划）自营出口的自产卷烟。

二、卷烟生产企业按出口卷烟计划委托卷烟出口企业（具体范围是指深圳烟草进出口有限公司、中国烟草辽宁进出口公司、中国烟草黑龙江进出口有限责任公司）出口的自产卷烟；北京卷烟厂按出口卷烟计划委托中国烟草上海进出口有限责任公司出口的自产“中南海”牌卷烟。

三、口岸国际隔离区免税店销售的卷烟。

四、卷烟出口企业（具体范围是

指中国烟草上海进出口有限责任公司、中国烟草广东进出口公司、中国烟草山东进出口有限公司、云南烟草国际有限公司、川渝中烟工业公司、福建中烟工业公司）按出口卷烟计划出口的外购卷烟。

附件 9：

原料名称和海关税则号表

原料名称
黄金、铂金
银
珍珠
天然钻石
工业用和人造钻石
宝石
翡翠

附件 10：

废止的文件和条款目录

序号	发文字号	
1	财税字[1994]11 号	《财政部 税问题的
2	财税字[1995]92 号	《财政部 >的通知
3	财税字[1996]47 号	《财政部
4	财税字[1996]84 号	《财政部 关问题的
5	财税字[1997]14 号	《财政部
6	财税字[1997]50 号	《财政部 口货物实
7	财税字[1998]119 号	《财政部 知》
8	财税字[1998]116 号	《财政部
9	财税[2002]7 号	《财政部 知》
10	财税[2002]112 号	《财政部 食品有关

11	财税[2003]46 号	《财政音
12	财税[2003]86 号	《财政音
13	财税[2003]249 号	《财政音 知》
14	财税[2004]125 号	《财政音 法的通知
15	财税[2004]116 号	《财政音
16	财税[2005]34 号	《财政音 知》
17	财税[2005]154 号	《财政音
序号	发文字号	
18	财税[2006]108 号	《财政音
19	财税[2006]143 号	《财政音
20	财税[2008]11 号	《财政音 通知》
21	财税[2008]143 号	《财政音 通知》
22	财税[2009]9 号	《财政音 增值税政
23	财税[2009]54 号	《财政音 知》

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