

出口货物退税的法规和条例以及计算退税的管理方法

1994年1月1日开始施行的《中华人民共和国增值税暂行条例》规定，纳税人出口商品的增值税税率为零，对于出口商品，不但在出口环节不征税，而且税务机关还要退还该商品在国内生产、流通环节已负担的税款，使出口商品以不含税的价格进入国际市场根据《增值税暂行条例》规定，企业货物出口后，税务部门应按照出口商品的进项税额为企业办理退税

对出口货物单独设立库存帐和销售帐记载的，应依据购进出口货物的增值税专用发票所列明的进项金额,可按适用不同退税率的货物确定

应退税额=增值税专用发票所列进项金额×退税率或征收率(从一般纳税人购进出口货物为退税率，从小规模纳税人购进出口货物为征收率)

Laws and regulations on tax refunds for export goods and management methods for calculating tax refunds

The "Interim Regulations of the People's Republic of China on Value-Added Tax" that came into effect on January 1, 1994 stipulates that the value-added tax rate for exported goods by taxpayers is zero. For exported goods, not only is there no tax at the export link, but the tax authorities must also refund the tax. The taxes already borne by the goods in the domestic production and circulation links enable the exported goods to enter the international market at a tax-free price.

According to the "Interim Regulations on Value-Added Tax", after an enterprise exports its goods, the tax department shall provide the enterprise with the input tax amount of the exported goods.

Apply for tax refund

If separate inventory accounts and sales accounts are set up for export goods, the input amount listed in the special value-added tax invoice for purchased imported and exported goods shall be determined based on the goods to which different tax refund rates are applicable.

The amount of tax refundable = the input amount listed in the special VAT invoice × the refund rate or collection rate (the refund rate is the refund rate for import and export goods purchased from general taxpayers, and the collection rate is the collection rate for import and export goods purchased from small-scale taxpayers)