

Interim Regulation of the People's Republic of China on Value Added Tax (2017 Revision)

中华人民共和国增值税暂行条例(2017 修订)

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中华人民共和国增值税暂行条例

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(1993 年 12 月 13 日中华人民共和国国务院令 第 134 号公布
2008 年 11 月 5 日国务院第 34 次常务会议修订通过 根据 2016 年 2 月 6 日《[国务院关于修改部分行政法规的决定](#)》第一次修订
根据 2017 年 11 月 19 日《[国务院](#)关于废止〈[中华人民共和国营业税暂行条例](#)〉和修改〈[中华人民共和国增值税暂行条例](#)〉的决定》第二次修订)

Article 1 “Entities and individuals that sell goods or labor services of processing, repair or replacement (hereinafter referred to as “labor services”), sell services, intangible assets, or immovables, or import goods within the territory of the People's Republic of China are taxpayers of value-added tax (“VAT”), and shall pay VAT in accordance with this Regulation.

第一条 在中华人民共和国境内销售货物或者加工、修理修配劳务（以下简称劳务），销售服务、无形资产、不动产以及进口货物的单位和个人，为增值税的纳税人，应当依照本条例缴纳增值税。

Article 2 The VAT rate is:

第二条 增值税税率：

(1) 17%, for taxpayers selling goods, labor services, or tangible movable property leasing services or importing goods, except as otherwise specified in items (2), (4) and (5) hereof;	(一) 纳税人销售货物、劳务、有形动产租赁服务或者进口货物，除本条第二项、第四项、第五项另有规定外，税率为 17%。
(2) 11%, for taxpayers selling transportation, postal, basic telecommunications, construction, or immovable leasing services, selling immovables, transferring the rights to use land, or selling or importing the following goods:	(二) 纳税人销售交通运输、邮政、基础电信、建筑、不动产租赁服务，销售不动产，转让土地使用权，销售或者进口下列货物，税率为 11%： 1. 粮食等农产品、食用植物油、食用盐； 2. 自来水、暖气、冷气、热水、煤气、石油液化气、天然气、二甲醚、沼气、居民用煤炭制品； 3. 图书、报纸、杂志、音像制品、电子出版物； 4. 饲料、化肥、农药、农机、农膜； 5. 国务院规定的其他货物。
(a) grain and other agricultural products, edible vegetable oil, and edible salt;	
(b) tap water, heating, cooling, hot water, coal gas, liquefied petroleum gas, natural gas, dimethyl ether, methane, and coal products for residential use;	
(c) books, newspapers, magazines, audio-visual recordings, and electronic publications;	
(d) feed, fertilizer, pesticide, agricultural machinery, and agricultural films; and	
(e) Other goods specified by the State Council;	
(3) 6%, for taxpayers selling services or intangible assets, except as otherwise specified in items (1), (2) and (5) hereof;	(三) 纳税人销售服务、无形资产，除本条第一项、第二项、第五项另有规定外，税率为 6%。
(4) zero, for taxpayers exporting goods, except as otherwise specified by the State Council; or	(四) 纳税人出口货物，税率为零；但是，国务院另有规定的除外。
(5) zero, for domestic entities and individuals selling services or intangible assets within the scope prescribed by the State Council across national borders.	(五) 境内单位和个人跨境销售国务院规定范围内的服务、无形资产，税率为零。
Any adjustments to the tax rates shall be decided by the State Council.	税率的调整，由国务院决定。

Article 3 For a taxpayer concurrently engaged in goods or taxable services at different tax rates, the sales amounts for goods or taxable services at different tax rates shall be calculated separately, otherwise, the higher tax rate shall apply.

第三条 纳税人兼营不同税率的项目，应当分别核算不同税率项目的销售额；未分别核算销售额的，从高适用税率。

Article 4 Except for the provisions in Article 11 of this Regulation, for a taxpayer engaged in selling goods or supplying

第四条 除本条例第十一条规定外，纳税人销售货物、劳

taxable services, the payable tax amount shall be the balance after offsetting or deducting the input tax amount for the current period against or from the output tax amount for the current period. The formula for computing the payable tax amount:

the payable tax amount = the output tax amount for the current period – the input tax amount for the current period

If the output tax amount for the current period is less than and insufficient to offset against or deduct the input tax amount for the current period, the deficiency can be carried forward to the following period for offset or deduction.

Article 5 The VAT tax amount that a taxpayer occurrence of any taxable sale calculates on the basis of the sales amount and at the tax rate as prescribed in Article 2 of this Regulation and collects from the buyer is the output tax amount. The formula for the calculation of the output tax amount:

the output tax amount = the sales amount × the tax rate

Article 6 The sales amount shall be the full price and ex-price fees that a taxpayer charges the buyer for the occurrence of any taxable sale, but exclude the output tax amount collected.

The sales amount shall be calculated in RMB. Where a taxpayer settles the sales amount in a currency other than RMB, it (he) shall convert it into RMB.

Article 7 If the price of the goods occurrence of any taxable sale by a taxpayer is obviously low without a justifiable reason, the competent taxation organ shall verify and determine the sales amount.

Article 8 The VAT amount that a taxpayer pays or bears for purchasing goods, labor services, services, intangible assets, or immovables is the input tax amount.

The following input tax amounts are allowed to be offset against or be deducted from the input tax amounts:

1. the VAT amount as indicated in the special VAT invoice obtained from the seller;

务、服务、无形资产、不动产（以下统称应税销售行为），应纳税额为当期销项税额抵扣当期进项税额后的余额。应纳税额计算公式：

应纳税额=当期销项税额－当期进项税额

当期销项税额小于当期进项税额不足抵扣时，其不足部分可以结转下期继续抵扣。

第五条 纳税人发生应税销售行为，按照销售额和本条例第二条规定的税率计算收取的增值税额，为销项税额。销项税额计算公式：

销项税额=销售额×税率

第六条 销售额为纳税人发生应税销售行为收取的全部价款和价外费用，但是不包括收取的销项税额。

销售额以人民币计算。纳税人以人民币以外的货币结算销售额的，应当折合成人民币计算。

第七条 纳税人发生应税销售行为的价格明显偏低并无正当理由的，由主管税务机关核定其销售额。

第八条 纳税人购进货物、劳务、服务、无形资产、不动产支付或者负担的增值税额，为进项税额。

下列进项税额准予从销项税额中抵扣：

（一）从销售方取得的增值税专用发票上注明的增值税额。

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| 2. the VAT amount as indicated in the special bill of payment of import VAT obtained from the customs house; | (二) 从海关取得的海关进口增值税专用发票上注明的增值税额。 |
| 3. for the purchase of agricultural products, besides obtaining the special VAT invoice or customs special bill of payment of import VAT, the amount of input tax as calculated according to the purchase price of the agricultural product indicated on the agricultural product purchase invoice or sales invoice and a deduction rate of 11%, except as otherwise specified by the state Council. The formula for the calculation of the input tax amount: | (三) 购进农产品, 除取得增值税专用发票或者海关进口增值税专用发票外, 按照农产品收购发票或者销售发票上注明的农产品买价和 11% 的扣除率计算的进项税额, 国务院另有规定的除外。进项税额计算公式: |
| the input tax amounts = the purchase price × the deduction rate | 进项税额 = 买价 × 扣除率 |
| 4. The VAT amount indicated on the tax payment certificate for withheld taxes obtained from the tax authority or withholding agent for the purchase of labor services, services, intangible assets, or domestic immovables from entities or individuals outside China. | (四) 自境外单位或者个人购进劳务、服务、无形资产或者境内的不动产, 从税务机关或者扣缴义务人取得的代扣代缴税款的完税凭证上注明的增值税额。 |
| Any adjustments to the allowed deduction items and rates shall be decided by the State Council. | 准予抵扣的项目和扣除率的调整, 由国务院决定。 |

Article 9 For a taxpayer purchasing goods, labor services, services, intangible assets, or immovables, if the VAT deduction voucher it (he) obtains does not conform to law, administrative regulation, or relevant provisions of the taxation administrative department of the State Council, the input tax amount shall not be offset against or deducted from the output tax amount.

第九条 纳税人购进货物、劳务、服务、无形资产、不动产, 取得的增值税扣税凭证不符合法律、行政法规或者国务院税务主管部门有关规定的, 其进项税额不得从销项税额中抵扣。

Article 10 The amount of input tax on any of the following items shall not be deducted from the amount of output tax:

第十条 下列项目的进项税额不得从销项税额中抵扣:

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| 1. Goods, labor services, services, intangible assets, or immovables purchased for taxable items to which the simple tax computation method applies, VAT-exempt items, or collective welfare or individual consumption. | (一) 用于简易计税方法计税项目、免征增值税项目、集体福利或者个人消费的购进货物、劳务、服务、无形资产和不动产; |
| 2. The purchased goods suffering from abnormal losses and relevant labor services and transportation services. | (二) 非正常损失的购进货物, 以及相关的劳务和交通运输服务; |
| 3. The purchased goods (excluding fixed assets), labor services, and transportation services consumed by work-in-process or finished products suffering from abnormal losses. | (三) 非正常损失的在产品、产成品所耗用的购进货物 (不包括固定资产)、劳务和交通运输服务; |
| 4. Other items as specified by the State Council. | (四) 国务院规定的其他项目。 |

Article 11 For occurrence of any taxable sale of a small-scale taxpayer, a simple approach shall be employed to calculate the payable tax amount on the basis of the sales amount and at the tax rate and the input tax amount shall not be offset or deducted. The formula for the calculation of the payable amount:

the payable tax amount = the sales amount × the tax rate

the criterions for small-scale taxpayers shall be formulated by the finance and taxation administrative departments of the State Council.

Article 12 The levy rate of VAT on small-scale taxpayers shall be 3%, except as otherwise specified by the State Council.

Article 13 A taxpayer other than a small-scale taxpayer shall undergo registration with the appropriate tax authority. The specific registration measures shall be developed by the taxation department of the State Council.

Where a small-scale taxpayer with adequate accounting is able to provide accurate tax data, it may undergo registration with the appropriate tax authority not as a small-scale taxpayer, and calculate the taxes payable according to the relevant provisions of this Regulation.

Article 14 For goods imported by a taxpayer, the payable tax amount shall be calculated on the basis of the composite assessable value and the tax rates as given in Article 2 of this Regulation. The formulas for the calculation of the composite assessable value and the payable tax amount:

the composite assessable value = the customs duty-paid value + the customs duty + the consumption tax

the payable tax amount = the composite assessable value × the tax rate

Article 15 The following items shall be exempted from the VAT:

1. self-produced agricultural products sold by agricultural producers;
2. contraceptive medicines and devices;

第十一条 小规模纳税人发生应税销售行为，实行按照销售额和征收率计算应纳税额的简易办法，并不得抵扣进项税额。应纳税额计算公式：

应纳税额=销售额×征收率

小规模纳税人的标准由国务院财政、税务主管部门规定。

第十二条 小规模纳税人增值税征收率为 3%，国务院另有规定的除外。

第十三条 小规模纳税人以外的纳税人应当向主管税务机关办理登记。具体登记办法由国务院税务主管部门制定。

小规模纳税人会计核算健全，能够提供准确税务资料的，可以向主管税务机关办理登记，不作为小规模纳税人，依照本条例有关规定计算应纳税额。

第十四条 纳税人进口货物，按照组成计税价格和本条例第二条规定的税率计算应纳税额。组成计税价格和应纳税额计算公式：

组成计税价格=关税完税价格+关税+消费税

应纳税额=组成计税价格×税率

第十五条 下列项目免征增值税：

- （一）农业生产者销售的自产农产品；
- （二）避孕药品和用具；

3. antique books;

(三) 古旧图书;

4. apparatus and equipment imported and directly used for scientific research, experiment and teaching;

(四) 直接用于科学研究、科学试验和教学的进口仪器、设备;

5. imported materials and equipment from foreign governments and international organizations as gratuitous aid;

(五) 外国政府、国际组织无偿援助的进口物资和设备;

6. articles exclusively for persons with disabilities that are directly imported by organizations of persons with disabilities; and

(六) 由残疾人的组织直接进口供残疾人专用的物品;

7. self-used articles sold by the seller.

(七) 销售的自己使用过的物品。

Except for the provisions of the preceding paragraph, the VAT exemption and reduction items shall be prescribed by the State Council. No other region or department shall prescribe any tax exemption or reduction item.

除前款规定外, 增值税的免税、减税项目由国务院规定。任何地区、部门均不得规定免税、减税项目。

Article 16 For a taxpayer concurrently engaged in VAT-free or VAT reduction items, it (he) shall calculate the sales amounts of the VAT-free or VAT reduction items separately, otherwise, it (he) shall not enjoy the tax exemptions or reductions.

第十六条 纳税人兼营免税、减税项目的, 应当分别核算免税、减税项目的销售额; 未分别核算销售额的, 不得免税、减税。

Article 17 If the sales amount of a taxpayer does not reach the VAT threshold as prescribed by the finance and taxation administrative departments of the State Council, it shall be exempted from the VAT. If it reaches the aforesaid threshold, the VAT shall be calculated and paid in full amount on the basis of this Regulation.

第十七条 纳税人销售额未达到国务院财政、税务主管部门规定的增值税起征点的, 免征增值税; 达到起征点的, 依照本条例规定全额计算缴纳增值税。

Article 18 Where an entity or individual outside the territory of the People's Republic of China supplies taxable services inside the territory of the People's Republic of China, and it (he) has not established a business institution within China, its agent within China shall be the withholding obligor. If it (he) has no agent within China, the purchaser shall be the withholding obligor.

第十八条 中华人民共和国境外的单位或者个人在境内销售劳务, 在境内未设有经营机构的, 以其境内代理人为扣缴义务人; 在境内没有代理人的, 以购买方为扣缴义务人。

Article 19 The time at which an obligation to pay the VAT arises shall be as follows:

第十九条 增值税纳税义务发生时间:

1. For the occurrence of any taxable sale, it is the date on which the sales price payment is received or the sales voucher as requested is obtained. If an invoice is issued in advance, it shall be the same day when the invoice is issued.

(一) 发生应税销售行为, 为收讫销售款项或者取得索取销售款项凭据的当天; 先开具发票的,

为开具发票的当天。

2. For imported goods, it is the date of customs declaration for import.

（二）进口货物，为报关进口的当天。

The time at which an obligation to withhold the VAT arises shall be the same day when an obligation to pay the VAT arises.

增值税扣缴义务发生时间为纳税人增值税纳税义务发生的当天。

Article 20 The VAT shall be collected by taxation organs and the VAT on imported goods shall be withheld by the customs houses.

第二十条 增值税由税务机关征收，进口货物的增值税由海关代征。

The VAT on self-use articles carried or mailed into China by individuals shall be levied together with the customs duties. The specific measures shall be formulated by the Tariff Policy Committee of the State Council in conjunction with relevant departments.

个人携带或者邮寄进境自用物品的增值税，连同关税一并计征。具体办法由国务院关税税则委员会会同有关部门制定。

Article 21 The taxpayer of occurrence of any taxable sale shall issue a special VAT invoice to the buyer requesting for a special VAT invoice and give clear indications of the sales amount and output tax amount on it.

第二十一条 纳税人发生应税销售行为，应当向索取增值税专用发票的购买方开具增值税专用发票，并在增值税专用发票上分别注明销售额和销项税额。

Under any of the following circumstances, no special VAT invoice shall be issued:

属于下列情形之一的，不得开具增值税专用发票：

1. The purchaser in the taxable sale is an individual consumer; and

（一）应税销售行为的购买方为消费者个人的；

2. The tax-free provisions apply to the occurrence of any taxable sale.

（二）发生应税销售行为适用免税规定的。

Article 22 The VAT payment places:

第二十二条 增值税纳税地点：

1. Businesses with a fixed establishment shall file tax returns with the competent taxation organ at the locality where the establishment is located. If the head office and its branch are not situated in the same county (or city), they shall file tax returns separately to their respective local competent taxation organ. The head office may, upon the approval of the finance or taxation administrative department of the State Council or its authorized finance or taxation organ, file tax returns with the competent taxation organ at the locality where the establishment is located on a consolidated basis.

（一）固定业户应当向其机构所在地的主管税务机关申报纳税。总机构和分支机构不在同一县（市）的，应当分别向各自所在地的主管税务机关申报纳税；经国务院财政、税务主管部门或者其授权的财政、税务机关批准，可以由总机构汇总向总机构所在地的主管税务机关申报纳税。

2. A business with fixed premises that sells goods or labor services in another county (or city) shall report its business conducted in such other county (or city) to the tax authority at

（二）固定业户到外县（市）销售货物或者劳务，应当向其机构

the place where the institution is located, and file a tax return with the tax authority at the place where the institution is located; if it fails to report the same, it shall file a tax return with the tax authority at the place where goods are sold or labor services occur; or if it fails to file a tax return with the tax authority at the place where goods are sold or labor services occur, the tax authority at the place where the institution is located shall collect the taxes in arrears.

所在地的主管税务机关报告外出经营事项,并向其机构所在地的主管税务机关申报纳税;未报告的,应当向销售地或者劳务发生地的主管税务机关申报纳税;未向销售地或者劳务发生地的主管税务机关申报纳税的,由其机构所在地的主管税务机关补征税款。

3. Business without a fixed establishment selling goods or labor services shall file tax returns with the competent taxation organ at the locality where the sales activities take place or where the taxable services occur. If it fails to do so, the competent taxation organ at the locality where it is located or resides shall levy the overdue taxes.

(三) 非固定业户销售货物或者劳务,应当向销售地或者劳务发生地的主管税务机关申报纳税;未向销售地或者劳务发生地的主管税务机关申报纳税的,由其机构所在地或者居住地的主管税务机关补征税款。

4. For imported goods, tax returns shall be filed with the customs house at the locality where the customs declaration is made.

(四) 进口货物,应当向报关地海关申报纳税。

A withholding obligor shall file tax returns and pay the tax amounts, which it withholds, to the competent taxation organ at the place where its institution or domicile is located.

扣缴义务人应当向其机构所在地或者居住地的主管税务机关申报缴纳其扣缴的税款。

Article 23 The VAT taxable period shall be one day, three days, five days, 10 days, 15 days, one month or one quarter. The specific taxable period of a taxpayer shall be determined respectively by the competent taxation organ on the basis of the payable tax amount of the taxpayer. If the tax cannot be paid on a regular period basis, it can be assessed on a transaction-by-transaction basis.

第二十三条 增值税的纳税期限分别为1日、3日、5日、10日、15日、1个月或者1个季度。纳税人的具体纳税期限,由主管税务机关根据纳税人应纳税额的大小分别核定;不能按照固定期限纳税的,可以按次纳税。

A taxpayer who adopts one month or one quarter as a taxable period shall file tax returns within 15 days after the expiration of such a period. If it (he) adopts one day, three days, five days, 10 days or 15 days as a taxable period, it (he) shall prepay the tax within five days after the expiration of such a period and within 15 days of the following month, file a tax return and settle the payable tax amount of the immediately previous month.

纳税人以1个月或者1个季度为1个纳税期的,自期满之日起15日内申报纳税;以1日、3日、5日、10日或者15日为1个纳税期的,自期满之日起5日内预缴税款,于次月1日起15日内申报纳税并结清上月应纳税款。

The time limit for a withholding obligor to deliver tax payment shall be governed by the preceding two paragraphs.

扣缴义务人解缴税款的期限,依照前两款规定执行。

Article 24 A taxpayer of imported goods shall pay the tax within 15 days from the date on which the customs house fills out the special bill of payment of import VAT issued by the customs offices.

第二十四条 纳税人进口货物,应当自海关填发海关进口增值税专用缴款书之日起15日内缴纳税款。

Article 25 A taxpayer exporting tax-rebate (exemption) goods shall go through the export formalities in the customs house and within the prescribed time limit for applying for tax rebate (exemption) and on a monthly basis, apply to the competent taxation organ for handling the tax rebate (exemption) for the exported goods on the strength of export declaration forms, or where the tax refund (exemption) provisions are applicable to the sale of any service or intangible asset across national borders by an entity or individual within the territory of China, declarations for tax refund (exemption) shall be filed with the tax authority on schedule. The concrete measures shall be formulated by the finance or taxation administrative department of the State Council.

Where any exported goods are returned or a customs declaration is withdrawn after the completion of the tax rebate on the exported goods, the taxpayer shall pay back the said tax rebate according to law.

Article 26 The administration of collection of the VAT shall be governed by the Law of the People's Republic of China on the Administration of Tax Collection and the relevant provisions in this Regulation.

Article 27 Where any matters concerning taxpayers' payment of VAT are otherwise specified in any provisions issued by the State Council or by the finance or taxation administrative department of the State Council with the consent of the State Council, such provisions shall prevail.

Article 28 This Regulation shall come into force as of January 1, 2009.

第二十五条 纳税人出口货物适用退（免）税规定的，应当向海关办理出口手续，凭出口报关单等有关凭证，在规定的出口退（免）税申报期内按月向主管税务机关申报办理该项出口货物的退（免）税；境内单位和个人跨境销售服务和无形资产适用退（免）税规定的，应当按期向主管税务机关申报办理退（免）税。具体办法由国务院财政、税务主管部门制定。

出口货物办理退税后发生退货或者退关的，纳税人应当依法补缴已退的税款。

第二十六条 增值税的征收管理，依照《中华人民共和国税收征收管理法》及本条例有关规定执行。

第二十七条 纳税人缴纳增值税的有关事项，国务院或者国务院财政、税务主管部门经国务院同意另有规定的，依照其规定。

第二十八条 本条例自2009年1月1日起施行。

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

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

and Labor
Services

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

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

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：

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

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：

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:

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
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

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
委托出口货物的生产企业。

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.

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.

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、珠海工业区（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) goods sold by trading enterprises of duty-free goods (excluding goods prohibited from trading or restricted from export by the state

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。

(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 wining 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.

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) marine
engineering
structures
manufactured and
sold by
production
enterprises to
offshore
petroleum and

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。

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.

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际航空公司国际航班的航空食品。

(7) water
(including steam),
electricity and gas
sold by export
enterprises or
other entities to
production
enterprises within
special areas for
production
consumption and

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）。

transported into
special areas
without
declaration to the
customs
(hereinafter
referred to as the
“water, electricity
and gas
transported into
special areas”).

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

（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。

remainder shall be refunded.

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，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 through the tax refund rate

（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。

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).

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.

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。

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.

(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

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。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。

raw materials, the
tax refund rate
after adjustment
shall apply to the
listed raw
material from the
date of
adjustment.

(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
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

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
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。

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

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

（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）除出口货物所含的海关保税进口料件的金额后确定。

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.

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

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。

imported
materials have
been completed at
the customs.

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（委托加工修理修配货物除外）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。

5. The amount of

（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

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

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工修理修配费用开具发票。

6. The basis for calculating the amount of VAT refund (exemption) for the used equipment for which the export input tax has not

（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

been calculated
and deducted
shall be
determined
according to the
following
formulas:

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 × fixed
asset net value of
used equipment ÷
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×
用过的设备固定资产净值÷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

（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
的金额或海关进口增值税专用缴款书注明的完税价格。

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.

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

（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。

sold marine
engineering
structures.

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
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 –

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)

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

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

exemption, offset
and refund for the
current period

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

(2) 当期期末留抵税额>当期免抵退税额，则

and refund for the
current period:

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

当期应退税额=当期免抵退税额

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

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

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

(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:

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

(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
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 ×
划分分配率

Planned 计划分配率 = 计划进口总值 ÷ 计划出口总值 × 100%

distribution ratio
= planned gross
import ÷ planned
gross export ×
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手册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，计划分配率按前一期已核销的实际分配率确定；新启用电子账册的，计划分配率按前一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

(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。

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.

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 \times RMB conversion rate of foreign currency \times (tax rate applicable to exported goods - tax refund rate for exported goods):

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 \times 外汇人民币折合率 \times （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 \times RMB conversion rate of foreign currency \times (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 \times 外汇人民币折合率 \times （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

（二）外贸企业出口货物劳务增值税免退税，依下列公式计算：

by foreign trade enterprises shall be calculated according to the following formulas:

(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

（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。

the difference
calculated
accordingly shall
be included in the
cost of exported
goods and labor
services.

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

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：

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:

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

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”)

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（以下简称增值税免税）政策：

according to the
following
provisions:

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

(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单但其他相关单证齐全的已使用过的设备。

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;

(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

(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。

(exemption) has been filed within the time limit prescribed by the State Administration of Taxation;

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

(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。

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 = 出口卷烟含消费税金额 ÷ (出口卷烟含消费税金额 + 内销卷烟销售额) × 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

出口卷烟含消费税金额 = 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,

“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。

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.

(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. 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.

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

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）：

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”):

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
物]。

(2) daily

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。

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

(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核销的出口卷烟。

(7) goods and

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：

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

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

(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)以外的其他单位和个人使用的。

(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

(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

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;

(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;

(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

(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
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
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
题造成不退税责任的。

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

(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

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：

collection policy
applies shall be
calculated in the
following
methods:

(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
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.

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成本。

(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)

(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)

The cost of main
business and
production cost
shall be those of

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按不予退(免)税的进料加工出口货物金额。

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.

(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。

After the imported material processing manuals are

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

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

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

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

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出口货物金额。

shall not be credited against the amount of other exported goods.

(2) Exported goods of small-scale taxpayers 2. 小规模纳税人出口货物

Tax payable = FOB of exported goods ÷ (1 + collection rate) × collection rate
应纳税额 = 出口货物离岸价 ÷ (1 + 征收率) × 征收率

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

八、适用消费税退（免）税或征税政策的出口货物

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:

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，实行下列退税政策：

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

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。

collected in the
previous stage
shall be refunded.

(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

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。

determined according to the tax basis in the ad valorem duty and specific duty methods respectively.

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 × proportional tax rate + consumption tax refund calculation basis for consumption tax collected in the specific duty method × 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 × 比例税率 + 从量定额计征消费税的退税依据 × 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

(一) 认定和申报。

(1) Export enterprises or other entities to which the VAT refund (exemption) or exemption policy or the consumption tax refund (exemption) or

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。

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. 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、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。

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

(二) 若干征、退（免）税规定

(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.

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，可按规定用增值税退（免）税或免税及消费税退（免）税政策。

(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

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外，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，应视同内销货物加工修理修配劳务征收增值税、消费税。

repair labor
services for
domestic sale.

(3) Where
exported
enterprises
engaging in the
business of
processing with
imported
materials value
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.

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) 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.

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) Where any
VAT or
consumption tax
refund or
exemption which
shall not be
granted has
actually been
granted, export
enterprises and
other entities shall
make up the
refund or
exemption.

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税款。

(6) Where the raw
materials listed in
Annex 9 to this

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。

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.

(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

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，记入出口库存账，用于其他用途时应从出口库存账转出。

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.

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

（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：

be recovered. A production enterprise shall meet all of the following conditions when filing an application:

(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

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。

period of its
continuous
business
operation.

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.

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。

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

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、第七条第（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。

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:

附件:

1. Goods
Prohibited from
Trading or
Restricted from
Export by the
State (omitted)

1. 国家规定不允许经营和限制出口的货物

2. Specific Scope
of Loan
Institutions and
Winning
Electromechanical
Products
(omitted)

2. 贷款机构和中标机电产品的具体范围

3. Specific Scope
of Marine
Engineering
Structures and
Offshore

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

Petroleum and
Natural Gas
Exploitation
Enterprises
(omitted)

4. Specific Scope
of Goods
Regarded as Self-
produced Goods

4. 视同自产货物的具体范围

5. Specific Scope
of Named
Production
Enterprises
(omitted)

5. 列名生产企业的具体范围

6. Specific Scope
of Named Raw
Materials
(omitted)

6. 列名原材料的具体范围

7. Specific Scope
of Goods
Containing Gold
or Platinum,
Diamonds, and
Diamond
Ornaments
(omitted)

7. 含黄金、铂金成分的货物和钻石及其饰品的具体范围

8. Specific Scope
of Cigarettes
Exported within
the National Plan
(omitted)

8. 国家计划内出口的卷烟的具体范围

9. Names and
Customs Tariff
Numbers of Raw
Materials
(omitted)

9. 原料名称和海关税则号表

10. Catalogue of
Repealed
Documents and
Clauses (omitted)

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）	序号	国际金融组织 或外国政府贷款国别（机构）
1	世界银行	17	法国
2	国际农业发展基金	18	芬兰
3	北欧发展基金	19	韩国
4	北欧投资银行	20	荷兰
5	欧洲投资银行	21	加拿大
6	欧佩克国际发展基金会	22	科威特
7	亚洲开发银行	23	卢森堡
8	法国开发署	24	挪威
9	美国进出口银行（项目清单见下表）	25	日本
10	日本协力银行	26	瑞典
11	奥地利	27	瑞士
12	澳大利亚	28	沙特

13	比利时	29	西班牙
14	波兰	30	以色列
15	丹麦	31	意大利
16	德国	32	英国

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	贷款国别	金额 (万美元)	项目类别	转贷银行
1	铁道部引进大型养路机械设备	美国	20000	一	工商银行
2	北京军区总医院 263 临床部引进医疗设备	美国	110	三	中国银行
3	内蒙古医学院附属医院等三家单位引进医疗设备（460+497+200）	美国	1157	二	进出口银行
4	安徽合肥市第一人民医院蜀山分院	美国	650	二	进出口银行
5	山东省聊城市人民医院引进医疗设备	美国	596	二	进出口银行
6	广西柳州市妇幼保健院引进医疗设备	美国	350	二	进出口银行
7	新疆生产建设兵团引进采棉机	美国	11000	二	进出口银行

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)	被包含在的 海关税则号	对应的常见名称	退税率
1	钢铁制桥梁及桥梁 体段	7308100000	过度段；生活模块；处理 模块。	15%
2	钢铁制门窗及其框 架、门槛	7308300000		
3	其他钢铁结构体及	7308900000		

	部件（包括结构体用的已加工钢板、型材）			
4	钻探深度 ≥ 6 千米 其他石油钻探机	8430411100	钻机模块	17%
5	钻探深度 < 6 千米 其他钻探机（自推进的）	8430412900		
6	载重不超过 15 万吨的原油船	8901202100	浮式生产储油轮；浮式储油轮；穿梭油轮。	17%
7	载重不超过 10 万吨的原油船	8901201100		
8	10 万吨 $<$ 载重量 ≤ 30 万吨成品油船	8901201200		
9	机动多用途船	8901905000		
10	拖船及顶推船	8904000000	三用工作船	17%
11	15 万吨 $<$ 载重量 ≤ 30 万吨的原油船	8901202200		
12	其他不以航行为主要功能的船舶	8905909000	浮式生产储油轮；浮式储油轮；单点系泊系统；水下油气罐；栈桥码头。	17%
13	含植物性材料的浮动结构体	8907900010		
14	其他浮动结构体	8907900090		
15	浮动或潜水式钻探或生产平台	8905200000	自升式、半潜式钻井船；浮式钻井船；钻井平台；生产平台；处理平台；生活平台；烽火台。	17%

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自产货物，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. （一）已取得增值税一般纳税人资格。
- (2) It has operated （二）已持续经营 2 年及 2 年以上。

for two years or more as a going concern.

(3) Its credit rating in tax payment is A.

(三) 纳税信用等级 A 级。

(4) Its sales in the previous year were 500 million yuan or more.

(四) 上一年度销售额 5 亿元以上。

(5) The exported trading goods and the self-produced goods of the enterprise are of the same type or are related.

(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 obtaining 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-

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：

produced goods
for the application
of the VAT
refund
(exemption)
policy if such
goods meet any of
the following
conditions:

(1) Trading goods
which meet all of
the following
conditions:

(一) 同时符合下列条件的外购货物:

(a) Having the
same name and
functions as those
of the self-
produced goods
of the enterprise.

1. 与本企业生产的货物名称、性能相同。

(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在地级以上国家税务局认定的集团公司，其控股（按照《公司法》第一百二十七条规定的口径执行）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，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

（六）用于对外承包工程项目下的货物。

projects.

(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	企业名称
北京市	1	北京天坛股份有限公司
	2	SMC（中国）有限公司
天津市	3	天津三星光电子有限公司
	4	飞马（天津）缝纫机有限公司
	5	摩托罗拉（中国）电子有限公司
	6	天津三星通信技术有限公司
	7	天津三星电子有限公司
	8	天津三星电机有限公司
	9	天津三星高新电机有限公司
河北省	10	长城汽车股份有限公司
	11	邯郸圣棉纺织有限公司
山西省	12	山西榆次远大线材制品有限公司
	13	山西新和机械设备有限公司
内蒙古自治区	14	包头中纺山羊王实业有限公司
大连市	15	东芝大连有限公司
	16	大连天制制衣有限公司

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	17	大连通世泰建材有限公司
吉林省	18	吉林省大京延吉纺织有限公司
黑龙江省	19	哈尔滨马利酵母有限公司
	20	绥芬河市友谊木业（集团）有限公司
上海市	21	上海索广映像有限公司
	22	上海索广电子有限公司
	23	上海通用汽车有限公司
江苏省	24	吴江市英诺时装有限公司
	25	苏州三星电子电脑有限公司
	26	禧玛诺（连云港）实业有限公司
浙江省	27	绍兴振德医用敷料有限公司
	28	浙江中大食品有限公司
	29	嘉兴恒美服饰有限公司
宁波市	30	慈溪宏一电子有限公司
	31	宁波天虹文具有限公司
	32	怡人工艺品（宁波）有限公司
安徽省	33	博西华家用电器有限公司
	34	奇瑞汽车有限公司
	35	安徽应流集团霍山铸造有限公司
福建省	36	泉州寰球鞋服有限公司
	37	福建省莆田协丰模具有限公司
	38	东南（福建）汽车工业有限公司
厦门市	39	厦门汇科电子有限公司
	40	林德（中国）叉车有限公司
	41	戴尔（厦门）有限公司
江西省	42	赣州虔东稀土集团股份有限公司
	43	江西省万载县鑫隆出口烟花制造三厂
山东省	44	小松山推工程机械有限公司
	45	三星电子（山东）数码打印机有限公司
	46	山东松下电子信息有限公司
青岛市	47	山东英吉多运动健康产业有限公司
	48	青岛金王应用化学股份有限公司
	49	青岛扶桑精致加工有限公司
	50	中国重汽集团青岛重工有限公司

河南省	51	郑州宇通集团有限公司
湖北省	52	湖北雅比家用纺织品有限公司
	53	东风汽车有限公司
	54	湖北安琪酵母股份有限公司
湖南省	55	湖南科力远新能源股份有限公司
广东省	56	珠海格力电器股份有限公司
	57	广州市虎头电池集团有限公司
深圳市	58	深圳桑菲消费通信有限公司
	59	杜邦中国集团有限公司
	60	深圳英兰电子有限公司
广西壮族自治区	61	柳州富达机械有限公司
	62	柳州欧维姆机械股份有限公司
海南省	63	三星（海南）光通信技术有限公司
重庆市	64	重庆宗申发动机制造有限公司
四川省	65	川油宏华石油设备有限公司
	66	四川长虹网络科技有限责任公司
贵州省	67	贵州瓮福（集团）有限公司
陕西省	68	陕西汉江药业集团股份有限公司
	69	宝鸡石油钢管有限责任公司
青海省	70	青海新力土畜有限责任公司
	71	西部矿业股份有限公司
新疆维吾尔自治区	72	新疆天山毛纺织股份有限公司
	73	新疆美克股份有限公司
	74	新疆特变电工股份有限公司

附件 6:

列名原材料的具体范围

序号	海关税则号	货物名称
1	3208909000	溶于非水介质其他油漆、清漆溶液〔包括以聚合物为基本成分的漆，本注释四所述溶液〕
2	3210000001	其他光导纤维用涂料
3	3210000090	其他油漆及清漆，皮革用水性颜料〔包括非聚合物为基料的瓷漆，大漆，水浆涂料〕
4	3214101000	半导体器件封装材料

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5	3214109000	其他安装玻璃用油灰等；漆工用填料（包括接缝用油灰、树脂胶泥、嵌缝胶及其他胶粘剂）
6	4114100090	油鞣其他动物皮革（包括结合鞣制的油鞣皮革；野生动物皮革除外）
7	4114200000	漆皮及层压漆皮；镀金属皮革
8	4115100000	再生皮革（以皮革或皮革纤维为基本成分，成块，张，条，不论是否成卷）
9	4107121090	粒面剖层整张牛皮（经鞣制或半硝后进一步加工，羊皮纸化处理）
10	4107199090	其他整张牛马皮革（经鞣制或半硝后进一步加工，羊皮纸化处理）
11	7205100001	棱角钢砂（不带球弧面的棱角形颗粒数量大于 80%）
12	7205100090	其他生铁、镜铁及钢铁颗粒
13	7208100000	轧有花纹的热轧卷材（除热轧外未进一步加工的）
14	7208250000	厚 $\geq 4.75\text{MM}$ 其他经酸洗的热轧卷材（除热轧外未进一步加工，宽 $\geq 600\text{MM}$ ，未包、镀、涂层）
15	7208261000	$4.75\text{MM} > \text{厚} \geq 3\text{MM}$ 其他大强度热轧卷材（经酸洗，宽 $\geq 600\text{MM}$ ，屈服强度大于 355 牛顿/平方毫米）
16	7208269000	其他 $4.75\text{MM} > \text{厚} \geq 3\text{MM}$ 热轧卷材（经酸洗，宽 $\geq 600\text{MM}$ ，屈服强度小于等于 355 牛顿/平方毫米）
17	7208271000	厚度 $< 1.5\text{MM}$ 其他的热轧卷材（经酸洗，宽 $\geq 600\text{MM}$ ，未包、镀、涂层）
18	7208279000	$1.5\text{MM} \leq \text{厚} < 3\text{MM}$ 其他的热轧卷材（经酸洗，宽 $\geq 600\text{MM}$ ，未包、镀、涂层）
19	7208360000	厚度 $> 10\text{MM}$ 的其他热轧卷材（除热轧外未进一步加工，宽 $\geq 600\text{MM}$ ，未包、镀、涂层）
20	7208370000	$10\text{MM} \geq \text{厚} \geq 4.75\text{MM}$ 的其他热轧卷材（除热轧外未进一步加工，宽 $\geq 600\text{MM}$ ，未包、镀、涂层）
21	7208381000	$4.75\text{MM} > \text{厚度} \geq 3\text{MM}$ 的大强度卷材（宽 $\geq 600\text{MM}$ ，屈服强度大于 355 牛顿/平方毫米）
22	7208389000	其他 $4.75\text{MM} > \text{厚度} \geq 3\text{MM}$ 的卷材（宽 $\geq 600\text{MM}$ ，屈服强度小于等于 355 牛顿/平方毫米）
23	7208391000	厚度 $< 1.5\text{MM}$ 的其他热轧卷材（除热轧外未进一步加工宽 $\geq 600\text{MM}$ ，未包、镀、涂层）
24	7208399000	$1.5\text{MM} \leq \text{厚} < 3\text{MM}$ 的其他热轧卷材（除热轧外未进一步加工宽 $\geq 600\text{MM}$ ，未包、镀、涂层）
25	7208400000	轧有花纹的热轧非卷材（除热轧外未进一步加工，宽 $\geq 600\text{MM}$ ，未包、镀、涂层）
26	7208511000	厚度 $> 50\text{MM}$ 的其他热轧非卷材（宽 $\geq 600\text{MM}$ ，未包、镀，涂层）
27	7208512000	$20\text{MM} < \text{厚} \leq 50\text{MM}$ 的其他热轧非卷材（宽 $\geq 600\text{MM}$ ，未包、镀，涂层）
28	7208519000	$10\text{MM} < \text{厚} \leq 20\text{MM}$ 的其他热轧非卷材（宽 $\geq 600\text{MM}$ ，未包、镀，涂层）
29	7208520000	$10\text{MM} \geq \text{厚度} \geq 4.75\text{MM}$ 的热轧非卷材（除热轧外未进一步加工，宽 $\geq 600\text{MM}$ ，未包、镀，涂层）

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30	7208531000	4.75MM>厚≥3MM 大强度热轧非卷材 (宽≥600MM, 屈服强度大于 355 牛/平方毫米)
31	7208539000	其他 4.75MM>厚≥3MM 的热轧非卷材 (宽≥600MM, 屈服强度小于等于 355 牛/平方毫米)
32	7208541000	厚<1.5MM 的热轧非卷材 (除热轧外未进一步加工, 宽≥600MM, 未包、镀, 涂层)
33	7208549000	1.5≤厚<3MM 的热轧非卷材 (除热轧外未进一步加工, 宽≥600MM, 未包、镀, 涂层)
34	7208900000	其他热轧铁或非合金钢宽平板轧材 (除热轧外经进一步加工, 宽≥600MM, 未经包、镀, 涂层)
35	7211130000	未轧花纹的四面轧制的热轧非卷材 (150MM<宽<600MM, 厚≥4MM, 未包、镀, 涂层)
36	7211140000	厚度≥4.75MM 的其他热轧板材 (宽<600MM, 未包, 镀, 涂层)
37	7211190000	其他热轧铁或非合金钢窄板材 (宽<600MM, 未包, 镀, 涂层)
38	7211230000	含碳量低于 0.25% 的冷轧板材 (宽<600MM, 未包, 镀, 涂层)
39	7211290000	其他冷轧铁或非合金钢窄板材 (宽<600MM, 未经包, 镀, 涂层, 含碳量≥0.25%)
40	7211900000	冷轧的铁或非合金钢其他窄板材 (宽度<600MM, 未经包, 镀, 涂层)
41	7212100000	镀 (涂) 锡的铁或非合金钢窄板材 (宽<600MM)
42	7212200000	电镀锌的铁或非合金钢窄板材 (宽<600MM)
43	7212300000	其他镀或涂锌的铁窄板材 (包括非合金钢的, 宽度<600MM)
44	7212400000	涂漆或涂塑的铁或非合金钢窄板材 (宽度<600MM)
45	7212500000	涂镀其他材料的铁或非合金钢窄板材 (宽度<600MM)
46	7212600000	经包覆的铁或非合金钢窄板材 (宽度<600MM)
47	7213100000	铁或非合金钢制热轧盘条 (带有轧制过程中产生的变形)
48	7213200000	其他易切削钢制热轧盘条 (不带有轧制过程中产生的变形)
49	7213910000	圆截面直径<14MM 的其他热轧盘条 (不带有轧制过程中产生的变形)
50	7213990000	其他热轧盘条 (不带有轧制过程中产生的变形)
51	7214200000	铁或非合金钢的热加工条、杆 (带有轧制过程中产生变形, 热加工指热轧、热拉拔或热挤压)
52	7214300000	易切削钢的热加工条、杆 (不带有轧制过程中产生变形, 热加工指热轧、热拉拔、热挤压)
53	7214910000	其他矩形截面的条、杆 (正方形除外)
54	7214990000	其他热加工条、杆
55	7215100000	其他易切削钢制冷加工条、杆 (包括冷成形)
56	7215500000	其他冷加工或冷成形的条、杆
57	7215900000	铁及非合金钢的其他条、杆

Shenzhen SDGI Optical Network Technologies Co., Ltd.
Non-Confidential

58	7216101000	截面高度<80MMH 型钢（除热加工外未经进一步加工）
59	7216102000	截面高度<80MM 工字钢（除热加工外未经进一步加工）
60	7216109000	截面高度<80MM 槽钢（除热加工外未经进一步加工）
61	7216210000	截面高度<80MM 角钢（除热加工外未经进一步加工）
62	7216220000	截面高度<80MM 丁字钢（除热加工外未经进一步加工）
63	7216310000	截面高度≥80MM 槽钢（除热加工外未经进一步加工）
64	7216321000	截面高度>200MM 工字钢（除热加工外未经进一步加工）
65	7216329000	80MM≤截面高度≤200MM 工字钢（除热加工外未经进一步加工）
66	7216331100	截面高度>800MMH 型钢（除热加工外未经进一步加工）
67	7216331900	200MM<截面高度≤800MMH 型钢（除热加工外未经进一步加工）
68	7216339000	80MM≤截面高度≤200MMH 型钢（除热加工外未经进一步加工）
69	7216401000	截面高度≥80MM 角钢（除热加工外未经进一步加工）
70	7216402000	截面高度≥80MM 丁字钢（除热加工外未经进一步加工）
71	7216501000	乙字钢（除热加工外未经进一步加工）
72	7216509000	其他角材、型材及异型材（除热加工外未经进一步加工）
73	7216610000	平板轧材制的角材、型材及异型材（除冷加工外未经进一步加工）
74	7216690000	冷加工的角材、型材及异型材（除冷加工外未经进一步加工）
75	7216910000	其他平板轧材制角材、型材、异型材（冷成型或冷加工制的）
76	7216990000	其他角材、型材及异型材（除冷加工或热加工外经进一步加工）
77	7217100000	未镀或涂层的铁或非合金钢丝（不论是否抛光）
78	7217200000	镀或涂锌的铁或非合金钢丝
79	7217301000	镀或涂铜的铁或非合金钢丝
80	7217309000	镀或涂其他贱金属的铁或非合金钢丝
81	7217900000	其他铁丝或非合金钢丝
82	7219131200	3MM≤厚<4.75MM 未经酸洗的热轧不锈钢卷板（除热轧外未经进一步加工宽度≥600MM 含锰≥5.5%铬锰系不锈钢）
83	7219132200	3MM≤厚<4.75MM 经酸洗的热轧不锈钢卷板（除热轧外未经进一步加工宽度≥600MM 含锰≥5.5%铬锰系不锈钢）
84	7219132900	3MM≤厚<4.75MM 经酸洗的其他热轧不锈钢卷板（除热轧外未经进一步加工宽度≥600MM）
85	7219141200	厚度<3MM 未经酸洗的热轧不锈钢卷板（除热轧外未经进一步加工宽度≥600MM 含锰≥5.5%铬锰系不锈钢）
86	7219142200	厚度<3MM 经酸洗的热轧不锈钢卷板（除热轧外未经进一步加工宽度≥600MM 含锰≥5.5%铬锰系不锈钢）
87	7225910000	电镀锌的其他合金钢宽平板轧材（宽≥600MM）

Shenzhen SDGI Optical Network Technologies Co., Ltd.
Non-Confidential

88	7225920000	其他镀或涂锌的其他合金钢宽板材（宽 \geq 600MM）
89	7225991000	宽 \geq 600MM 的高速钢制平板轧材
90	7225999000	宽 \geq 600MM 的其他合金钢平板轧材
91	7226920000	宽度 $<$ 600MM 冷轧其他合金钢板材（除冷轧外未经进一步加工）
92	7226991000	电镀锌的其他合金钢窄平板轧材（宽度 $<$ 600MM）
93	7226992000	用其他方法镀或涂锌的其他合金钢窄板材（宽度 $<$ 600MM）
94	7227200000	硅锰钢的热轧盘条（不规则盘卷的）
95	7228200000	其他硅锰钢的条、杆
96	7228600000	其他合金钢条、杆（热加工或冷加工后经进一步加工）
97	7305310000	纵向焊接的其他粗钢铁管（粗钢铁管指外径超过 406.4MM）
98	7305390000	其他方法焊接其他粗钢铁管（粗钢铁管指外径超过 406.4MM）
99	7305900000	未列名圆形截面粗钢铁管（粗钢铁管指外径超过 406.4MM）
100	7306301100	其他铁或非合金钢圆形截面焊缝管外径 \leq 10 毫米，壁厚 \leq 0.7 毫米（细焊缝管指外径不超过 406.4MM）
101	7306301900	其他铁或非合金钢圆形截面焊缝管外径 \leq 10 毫米，壁厚 $>$ 0.7 毫米（细焊缝管指外径不超过 406.4MM）
102	7306309000	其他铁或非合金钢圆形截面焊缝管，外径 $>$ 10 毫米（细焊缝管指外径不超过 406.4MM）
103	7306400000	不锈钢其他圆形截面细焊缝管（细焊缝管指外径不超过 406.4MM）
104	7306500000	其他合金钢的圆形截面细焊缝管（细焊缝管指外径不超过 406.4MM）
105	7306610000	矩形或正方形截面的其他焊缝管
106	7306690000	其他非圆形截面的其他焊缝管
107	7306900010	多壁式管道（直接与化学品接触表面由特殊耐腐蚀材料制成）
108	7306900090	未列名其他钢铁管及空心异型材
109	7604101000	非合金制铝条、杆
110	7604109000	非合金制铝型材、异型材
111	7604210000	铝合金制空心异型材
112	7604291011	柱形实心体铝合金（在 293K（20 摄氏度）时的极限抗拉强度能达到 460 帕（ 0.46×10^9 牛顿 / 平方米）或更大（截面周长 \geq 210 毫米））
113	7604291019	柱形实心体铝合金（在 293K（20 摄氏度）时的极限抗拉强度能达到 460 帕（ 0.46×10^9 牛顿 / 平方米）或更大（截面周长 $<$ 210 毫米））
114	7604291091	其他铝合金制条、杆（截面周长大于等于 210 毫米）
115	7604291099	其他铝合金制条、杆（截面周长小于 210 毫米）
116	7604299000	其他铝合金制型材、异型材
117	7605110000	最大截面尺寸 $>$ 7MM 的非合金铝丝

118	7605190000	最大截面尺寸≤7MM 的非合金铝丝
119	7605210000	最大截面尺寸>7MM 的铝合金丝
120	7605290000	最大截面尺寸≤7MM 的铝合金丝
121	8101991000	锻轧钨条、杆；型材及异型材，板、片、带、箔（但简单烧结而成条、材的除外）
122	8112993000	锻轧的铟及其制品
123	8112994000	锻轧的铌及其制品
124	8112999010	锻轧的钪及其制品
125	8112999090	锻轧的镓、铯及其制品

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、威尔金森催化剂、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、铱坩锅、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“猪年生肖金币和猪年生肖金片”。

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、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有限公司、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	海关税则号
黄金、铂金	7108120000
银	7106919000
珍珠	7101229090
天然钻石	7102100000
工业用和人造钻石	7105102000
宝石	7105900000
翡翠	7103991000

附件 10:

废止的文件和条款目录

序号	发文字号	文件标题和条款
1	财税字[1994]11 号	《财政部 国家税务总局关于军队、军工系统所属单位征收流转税、资源税问题的通知 》第一条的第（五）项
2	财税字[1995]92 号	《财政部 国家税务总局关于印发〈出口货物退（免）税若干问题的规定〉的通知》
3	财税字[1996]47 号	《财政部 国家税务总局关于出口成品冬虫夏草退税问题的批

Shenzhen SDGI Optical Network Technologies Co., Ltd.
Non-Confidential

		复》
4	财税字[1996]84 号	《财政部 国家税务总局关于出口货物征收城市维护建设税教 费附加有关问题的通知》
5	财税字[1997]14 号	《财政部 国家税务总局关于出口货物税收若干问题的补充通 知》
6	财税字[1997]50 号	《财政部 国家税务总局关于有进出口经营权的生产企业自营 （委托）出口货物实行免、抵、退税收管理办法的通知》
7	财税字[1998]119 号	《财政部 国家税务总局关于中外合资商业企业出口货物退税 题的通知》
8	财税字[1998]116 号	《财政部 国家税务总局关于出口货物退（免）税若干问题的 知》
9	财税[2002]7 号	《财政部 国家税务总局关于进一步推进出口货物实行免抵退 办法的通知》
10	财税[2002]112 号	《财政部 国家税务总局关于国内航空供应公司向国外航空公 销售航空食品有关退（免）税问题的通知》
11	财税[2003]46 号	《财政部 国家税务总局关于海洋工程结构物增值税实行退税 通知》
12	财税[2003]86 号	《财政部 国家税务总局关于铂金及其制品税收政策的通知》 六条
13	财税[2003]249 号	《财政部 国家税务总局关于海洋工程结构物增值税实行退税 补充通知》
14	财税[2004]125 号	《财政部 国家税务总局关于列名生产企业出口外购产品试行 抵退税办法的通知》
15	财税[2004]116 号	《财政部 国家税务总局关于出口货物退（免）税若干具体问 题的通知》
16	财税[2005]34 号	《财政部 国家税务总局关于出口货物退（免）税若干具体问 题的补充通知》
17	财税[2005]154 号	《财政部 国家税务总局关于调整变更海上石油开采企业名单 通知》
序号	发文字号	文件标题和条款
18	财税[2006]108 号	《财政部 国家税务总局关于调整海上石油开采企业名单的通 知》
19	财税[2006]143 号	《财政部 国家税务总局关于增补海上石油开采企业名单的通 知》
20	财税[2008]11 号	《财政部 国家税务总局关于增补海洋工程结构物增值税退税 业名单的通知》
21	财税[2008]143 号	《财政部 国家税务总局关于变更海洋工程结构物增值税退税 业名单的通知》
22	财税[2009]9 号	《财政部 国家税务总局关于部分货物适用增值税低税率和简 办法征收增值税政策的通知》第二条第（四）项第 3 点。

23	财税[2009]54 号	《财政部 国家税务总局关于调整对外修理修配飞机免抵退税策的通知》
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