

## 国务院关于对生产企业自营出口或委托代理出口货物实行“免、抵、退”税办法的通知

### State Council, Concerning the Implementation of Tax Exemption, Offsetting and Refund Procedures for Goods Exported by Production Enterprises for Their Own Account or by Foreign Trade Enterprises Upon Appointment as Agents for Production Enterprises Circular

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(1997年2月25日)

为进一步搞活国有大中型企业，扩大外贸出口，推行代理制，国务院决定，对有进出口经营权的生产企业自营出口或委托外贸企业代理出口的货物实行“免、抵、退”税的办法。现将有关问题通知如下：

一、实行“免、抵、退”税的范围。凡有进出口经营权的各类生产企业自营出口或委托外贸企业代理出口的货物，除另有规定者外，一律实行“免、抵、退”税的办法。

对1993年12月31日前批准设立的外商投资企业出口货物实行免税办法继续执行到1998年12月31日。期满后也实行“免、抵、退”税的办法。

二、实行“免、抵、退”税办法的“免”税，是指对生产企业自营出口或委托外贸企业代理出口的货物，免征本企业生产销售环节增值税；“抵”税，是指生产企业自营出口或委托外贸企业代理出口的货物应予免征或退还的所耗用原材料、零部件等已纳税款抵顶内销货物的应纳税款；“退”税，是指生产企业自

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(Issued 25 February 1997 and effective as of 1 January 1997.)

(Guo Fa [1997] No. 8)

To all people's governments in provinces, autonomous regions and cities directly under the central government, and to all ministries, commissions and organs directly under the State Council:

In order to further stimulate large and medium-sized State-owned enterprises, expand export trade and promote the agency system, the State Council has decided that exemption, offsetting and refund taxation procedures shall be implemented for all goods exported by production enterprises with import/export rights for their own account or by foreign trade enterprises upon appointment as agents for production enterprises. The following notification is made on issues that may arise now and in the future:

1.

Scope for the implementation of tax exemption, offsetting and refund. Exemption, offsetting and refund taxation procedures shall be implemented for all types of goods exported by production enterprises with import/export rights which either export goods themselves, or by appointment through foreign trade enterprises, except where regulations stipulate otherwise.

Foreign investment enterprises which were approved and established to export goods before 31 December 1993, shall continue to implement tax exemption procedures until 31 December 1998. When this period ends, exemption, offsetting and refund taxation procedures shall also be implemented.

2.

In implementing tax exemption, offsetting and refund, exemption refers to goods, exported by production enterprises which export the goods either for their own account, or by appointment through foreign trade enterprises, which are exempt from value-added tax levied on goods produced and sold for export by that enterprise. Offsetting refers to the offsetting of input value-added tax that has already been paid on raw materials and spare parts, to which exemptions from or refunds of output value-added tax apply, that are used in the production of goods exported by production

营出口或委托外贸企业代理出口货物占本企业当期全部货物销售额50%以上的,在一个季度内,因应抵顶的税额大于应纳税额而未抵顶完时,经主管出口退税的税务机关批准,对未抵顶完的税额部分予以退税。

三、实行“免、抵、退”税办法,仍执行《国务院关于调低出口货物退税率的通知》规定的退税率,并按照出口货物的离岸价计算“免、抵、退”税额。

四、本办法自1997年1月1日起实行。由财政部、国家税务总局制定具体实施办法。

对有进出口经营权的生产企业自营出口或委托外贸企业代理出口货物实行“免、抵、退”税的办法,是出口退税管理办法的重要改革。各级人民政府要从全局出发,加强领导、积极支持这项改革。各有关部门要注意密切合作,及时解决实施中出现的问题,同时要认真总结经验,为逐步扩大“免、抵、退”税办法的实施范围,进一步完善出口退税机制创造条件。

enterprises which export the goods either for their own account, or by appointment through foreign trade enterprises, against output value-added tax payable on goods sold on the domestic market. Refund of tax refers to where the export sales of goods for export of production enterprises which export the goods either for their own account, or by appointment through foreign trade enterprises make up over 50% of the total sales quota of goods of that enterprise during the quarter in question and where, within a quarter, the value-added tax that should be offset is greater than the amount of value-added tax that should be paid and is not yet offset, enterprises shall be entitled to a refund of the tax that is not yet offset, following approval by the taxation authority responsible for export tax refunds.

3.

Implementation of the exemption, offsetting and refund taxation procedures. The tax refund rates stipulated in the State Council, Concerning Adjusting Downwards the Tax Refund Rates on Exported Goods Circular under (Guo Fa [1995] No. 29) still apply, and the amount of tax exemption, offsetting and refund is calculated according to F.O.B. prices for exported goods.

4.

This method shall go into effect as of 1 January 1997. Specific implementing procedures will be formulated by the Ministry of Finance and the State Administration of Taxation.

Implementation of the exemption, offsetting and refund taxation procedures on goods for export of production enterprises with import/export rights which export goods either for their own account or by appointment through foreign trade enterprises is an important reform of the procedures for the administration of export tax refunds. Taking into account the overall situation, people's governments at all levels must strengthen their leadership and actively support this reform. All relevant departments shall pay attention to close co-operation, and promptly resolve problems which arise during implementation. At the same time, they must earnestly pool experience to gradually expand the scope of implementation for the exemption, offsetting and refund taxation procedures, and create the conditions to further perfect the export tax refund mechanisms.



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