

中华人民共和国增值税暂行条例 (2017修订) Provisional Regulations of the People's Republic of China on Value-added Tax (Revision 2017)

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中华人民共和国增值税暂行条例 (2017修订)

Provisional Regulations of the People's Republic of China on Value-added Tax (Revision 2017)

(1993年12月13日中华人民共和国国务院令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)

(Promulgated on 13 December 1993 via State Council Order No. 134

Amended on 5 November 2008 by the 34th Executive Session of the State Council

First Revision on 6 February 2016 pursuant to the Decision of the State Council on Revision of Some Administrative Regulations

Second Revision on 19 November 2017 pursuant to the Decision of the State Council on Abolition of the "Provisional Regulations of the People's Republic of China on Business Tax" and Revision of the "Provisional Regulations of the People's Republic of China on Value-added Tax")

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 1 Organisations and individuals engaging in sale of goods or processing, repair and assembly services (hereinafter referred to as "labour services"), sale of services, intangible assets, immovables and importation of goods in the People's Republic of China shall be taxpayers of VAT, and shall pay VAT pursuant to these Regulations.

第二条

增值税税率：

Article 2 VAT tax rate:

(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%。

(I) The tax rate for taxpayers engaging in sale of goods, services, lease of tangible movables or importation of goods shall be 17%, unless otherwise stipulated in item (2), item (4) and item (5) of this Article.

(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%：

(II) The tax rate for taxpayers engaging in sale of transportation, postal, basic telecommunications, construction, lease of immovables, sale of immovable, transfer of land use rights, sale or importation of the following goods shall be 11%:

1. 粮食等农产品、食用植物油、食用盐；

1. foodstuff such as agricultural products, edible vegetable oil and edible salt;

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；

2. tap water, heating, air-conditioning, hot water, gas, liquefied petroleum gas, natural gas, dimethyl ether, biogas and residential coal products;

3. 图书、报纸、杂志、音像制品、电子出版物；

3. books, newspapers, magazines, audio-visual products and electronic publications;

4. 饲料、化肥、农药、农机、农膜；

4. feed, fertilisers, pesticides, agricultural machinery and agricultural film; and

5. 国务院规定的其他货物。

5. other goods stipulated by the State Council.

(三) 纳税人销售服务、无形资产，除本条第一项、第二项、第五

(III) the tax rate for taxpayers engaging in sale of services and intangible assets shall be 6%, unless otherwise stipulated in item (1), item (2) and item (5) of this Article.

(IV) the tax rate for taxpayers engaging in exportation of goods shall be zero, unless otherwise stipulated by the State Council.

项另有规定外，税率为6%。

(四) 纳税人出口货物，税率为零；但是，国务院另有规定的除外。

(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。

税率的调整，由国务院决定。

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。

第四条

除本条例第十一条规定外，纳税人销售货物、劳务、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。

(二) 从海关取得的海关进口增值税专用缴款书上注明的增值税额。

(三) 购进农产品，除取得增值

(V) the tax rate for organisations and individuals in China engaging in cross-border sale of services and intangible assets within the scope stipulated by the State Council shall be zero.

Adjustment of tax rates shall be decided by the State Council.

Article 3 A taxpayer whose business involves goods or taxable labour services subject to different tax rates shall carry out separate accounting of sales amounts of goods or taxable labour services subject to different tax rates; where the taxpayer fails to carry out separate accounting of sales amounts, the higher tax rate shall apply.

Article 4 Except as stipulated in Article 11 of these Regulations, the tax amount payable by a taxpayer engaging in sale of goods, labour services, services, intangible assets and immovable (hereinafter referred to collectively as the "taxable sales") shall be the balance after offsetting the input tax amount for the current period, against the output tax amount for the current period. The formula for computation of tax amount payable shall be:

Tax amount payable = output tax amount for current period - input tax amount for current period

Where the output tax amount for current period is less than the input tax amount for current period and insufficient for offsetting, the shortfall may be carried forward to the next period for offsetting.

Article 5 For occurrence of a taxable sale by a taxpayer, the output tax amount shall be the VAT amount computed in accordance with the sales amount and the tax rate stipulated in Article 2 of these Regulations. The formula for computation of output tax amount shall be:

Output tax amount = sales amount × tax rate

Article 6 The sales amount shall be the total price and out-of-pocket expenses collected by a taxpayer for a taxable sale, but shall exclude output tax amount collected.

Sales amounts shall be computed in Renminbi. Where a taxpayer makes settlement of sales amounts in any currency other than Renminbi, the amounts shall be converted to Renminbi for computation.

Article 7 Where the price for goods sold or taxable labour services by a taxpayer is obviously low and without a valid reason, the tax authorities in charge shall assess the sales amount.

Article 8 The input tax amount shall be the VAT amount paid or borne by a taxpayer for procurement of goods, labour services, services, intangible assets and immovable.

The following input tax amount shall be allowed for offsetting against the output tax:

(1) The VAT amount stated on the special invoice for VAT obtained from the seller.

(2) The VAT amount stated on the Special Bill of Payment of Import VAT obtained from the Customs.

(3) For procurement of agricultural products, in addition to obtaining a special invoice for VAT or a Special Bill of Payment of Import VAT, the input tax amount shall be computed pursuant to the purchase price of agricultural products stated on the purchase invoice of agricultural

税专用发票或者海关进口增值税专用缴款书外，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：

进项税额=买价×扣除率

(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。

准予抵扣的项目和扣除率的调整，由国务院决定。

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。

第十条

下列项目的进项税额不得从销项税额中抵扣：

(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；

(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；

(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；

(四) 国务院规定的其他项目。

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

products or the sales invoice, and a deduction rate of 11%, unless otherwise stipulated by the State Council. The formula for computation of input tax amount shall be:

Input tax amount = purchase price × deduction rate

(4) For procurement of labour services, services, intangible assets or immovable in China from overseas organisations or individuals, input tax amount shall be the VAT amount stated on the withholding tax payment receipt obtained from the tax authorities or the withholding agent.

Deductibles allowed and adjustment of deduction rates shall be decided by the State Council.

Article 9 Where the proof documents for tax deduction of VAT obtained by a taxpayer for procurement of goods, labour services, services, intangible assets and immovables do not comply with the laws, administrative regulations or the relevant provisions of the tax authorities of the State Council, the input tax amount shall not be allowed for offsetting against the output tax amount.

Article 10 The input tax amount of the following items shall not be allowed for offsetting against the output tax amount:

(1) procurement of goods, labour services, services, intangible assets and immovables to be used for tax items which adopts the simple tax method, VAT-exempt items, collective welfare or personal consumption;

(2) procurement of goods of abnormal losses, and the related labour services and transportation services;

(3) procurement of goods consumed by work-in-progress and finished products of abnormal losses (excluding fixed assets), and the related labour services and transportation services; and

(4) any other items stipulated by the State Council.

Article 11 The simplified measures for computation of tax amount payable pursuant to the sales amount and levy rate shall apply to taxable sales of small-scale taxpayers, and the input tax amount shall not be allowed for offsetting. The formula for computation of tax amount payable shall be:

Tax amount payable = sales amount × levy rate

The standards for small-scale taxpayers shall be stipulated by the finance and tax authorities of the State Council.

Article 12 The levy rate for VAT shall be 3% for small-scale taxpayers, unless otherwise stipulated by the State Council.

Article 13 Taxpayers other than small-scale taxpayers shall complete registration formalities with the tax authorities in charge. Detailed registration measures shall be formulated by the tax authorities of the State Council.

A small-scale taxpayer which carries out proper accounting and is able to provide accurate tax information may complete registration formalities with the tax authorities in charge to be treated not as a small-scale taxpayer, and compute tax amount payable pursuant to the relevant provisions of these Regulations.

Article 14 Tax amount payable for goods imported by a taxpayer shall be

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| <p>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：</p> <p>组成计税价格=关税完税价格+关税+消费税</p> <p>应纳税额=组成计税价格×税率</p> <p>第十五条</p> | <p>computed pursuant to the constituent price for tax assessment and the tax rate stipulated in Article 2 of these Regulations. The formulae for computation of constituent price for tax assessment and tax amount payable shall be:</p> <p>Constituent price for tax assessment = Customs dutiable value + Customs duties + consumption tax</p> <p>Tax amount payable = constituent price for tax assessment × tax rate</p> |
| <p>下列项目免征增值税：</p> <p>(一) 农业生产者销售的自产农产品；</p> <p>(二) 避孕药品和用具；</p> <p>(三) 古旧图书；</p> <p>(四) 直接用于科学研究、科学试验和教学的进口仪器、设备；</p> <p>(五) 外国政府、国际组织无偿援助的进口物资和设备；</p> <p>(六) 由残疾人的组织直接进口供残疾人专用的物品；</p> <p>(七) 销售的自己使用过的物品。</p> <p>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。</p> | <p>Article 15 The following items shall be exempt from VAT:</p> <p>(1) sale by an agricultural producer of self-produced agricultural products;</p> <p>(2) contraceptive drugs and apparatuses;</p> <p>(3) old books;</p> <p>(4) imported instruments and equipment used directly in scientific research, scientific experiments and teaching;</p> <p>(5) goods and materials and equipment imported by foreign governments and international organisations for uncompensated aid;</p> <p>(6) articles directly imported by organisations for disabled persons for exclusive use by disabled persons; and</p> <p>(7) sale of articles used by the seller.</p> <p>Except as stipulated in the preceding paragraph, the tax-exempt and tax-reduced items for VAT shall be stipulated by the State Council. No regions or departments shall stipulate tax-exempt and tax-reduced items.</p> |
| <p>第十六条</p> <p>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。</p> | <p>Article 16 A taxpayer whose business involves tax-exempt and tax-reduced items shall carry out separate accounting for sales amounts of tax-exempt and tax-reduced items; a taxpayer who fails to carry out separate accounting of sales amounts shall not enjoy tax exemption and tax reduction.</p> |
| <p>第十七条</p> <p>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。</p> | <p>Article 17 Where the sales amount of a taxpayer does not attain the starting threshold for levying of VAT stipulated by the finance and tax authorities of the State Council, the taxpayer shall be exempt from VAT; where the sales amount has attained the starting threshold for levying, the taxpayer shall compute and pay VAT fully pursuant to the provisions of these Regulations.</p> |
| <p>第十八条</p> <p>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。</p> | <p>Article 18 Where overseas organisations or individuals engaging in sale of labour services in the People's Republic of China do not have a business establishment in the People's Republic of China, their agent in the People's Republic of China shall act as the withholding agent; where there is no agent in the People's Republic of China, the buyer shall act as the withholding agent.</p> |
| <p>第十九条</p> <p>增值税纳税义务发生时间：</p> <p>(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。</p> <p>(二) 进口货物，为报关进口的当天。</p> <p>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。</p> | <p>Article 19 Time of occurrence of VAT payment obligation:</p> <p>(1) when a taxable sale occurs, the VAT payment obligation shall occur on the date on which the sales amount is collected or the proof of sales amount is obtained; where an invoice is issued beforehand, the VAT payment obligation shall occur on the date on which the invoice is issued; and</p> <p>(2) for importation of goods, the VAT payment obligation shall occur on the date of Customs declaration for imports.</p> <p>The withholding obligation for VAT shall occur on the date of occurrence of the taxpayer's tax payment obligation for VAT.</p> |

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| <p>第二十条</p> <p>增值税由税务机关征收，进口货物的增值税由海关代征。</p> <p>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。</p> | <p>Article 20 VAT shall be levied and collected by the tax authorities; VAT of imports shall be levied by the Customs on behalf of the tax authorities.</p> <p>VAT on articles brought or mailed into China by an individual for self-consumption shall be computed and collected together with the Customs duties. The detailed measures shall be formulated by the Customs Tariff Commission of the State Council jointly with the relevant authorities.</p> |
| <p>第二十一条</p> <p>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。</p> <p>属于下列情形之一的，不得开具增值税专用发票：</p> <p>（一）应税销售行为的购买方为消费者个人的；</p> <p>（二）发生应税销售行为适用免税规定的。</p> | <p>Article 21 For occurrence of a taxable sale, the taxpayer shall issue a special invoice for VAT to the buyer who requests for a special invoice for VAT, and state the sales amount and the output tax amount respectively on the special invoice for VAT.</p> <p>Under any of the following circumstances, a special invoice for VAT shall not be issued:</p> <p>(1) the buyer for the taxable sales is an individual consumer; or</p> <p>(2) the provisions on tax exemption apply to the taxable sales.</p> |
| <p>第二十二条</p> <p>增值税纳税地点：</p> <p>（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。</p> <p>（二）固定业户到外县（市）销售货物或者劳务，应当向其机构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。</p> <p>（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。</p> <p>（四）进口货物，应当向报关地海关申报纳税。</p> | <p>Article 22 Venue of payment of VAT:</p> <p>(1) A fixed establishment shall declare and pay tax at the tax authorities in charge at the location of the fixed establishment. Where the parent organisation and branches are located at different counties (cities), they shall declare and pay tax at the tax authorities in charge at their respective locations; upon approval by the finance and tax authorities of the State Council or their authorised finance and tax authorities, the parent organisation may submit consolidated declaration and pay tax at the tax authorities in charge at the location of the parent organisation.</p> <p>(2) A fixed establishment which engages in sale of goods or labour services at other counties (cities) shall report its such business activities to the tax authorities in charge at the location of the fixed establishment, and declare and pay tax at the tax authorities in charge at the location of the fixed establishment; if the report is not filed, it shall declare and pay tax at the tax authorities in charge at the place of sale or provision of labour services; where it fails to declare and pay tax at the tax authorities in charge at the place of sale or provision of labour services, the tax authorities in charge at the location of the fixed establishment shall levy tax retrospectively.</p> <p>(3) A non-fixed establishment engaging in sale of goods or labour services shall declare and pay tax at the tax authorities in charge at the place of sale or provision of labour services; where it fails to declare and pay tax at the tax authorities in charge at the place of sale or provision of labour services, the tax authorities in charge at the location or place of residence of the non-fixed establishment shall levy tax retrospectively.</p> <p>(4) For imported goods, tax declaration and tax payment shall be made with the Customs at the place of Customs declaration.</p> <p>A withholding agent shall declare and pay the withheld tax t to the tax authorities in charge at the location or place of residence of the withholding agent.</p> |
| <p>第二十三条</p> <p>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</p> | <p>Article 23 The deadline for payment of VAT shall be one day, three days, five days, 10 days, 15 days, one month or one quarter respectively. The specific tax payment deadline for a taxpayer shall be assessed respectively by the tax authorities in charge according to the tax amount payable of the taxpayer; a taxpayer who is unable to pay tax by fixed deadline may pay tax for each transaction.</p> |

固定期限纳税的，可以按次纳税。

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。

扣缴义务人解缴税款的期限，依照前两款规定执行。

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。

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。

A taxpayer who opts for a tax payment period of one month or one quarter shall declare and pay tax within 15 days from the date of expiry of the tax payment period; a taxpayer who opts for the tax payment period of one day, three days, five days, 10 days or 15 days shall pre-pay tax within five days from the date of expiry of the tax payment period, and declare and pay tax within 15 days from the 1st day of the following month as well as settle the tax amount payable for the preceding month fully.

The deadline for turning over tax withheld by a withholding agent shall comply with the provisions of the two preceding paragraphs.

Article 24 A taxpayer shall make tax payment for importation of goods within 15 days from the date of issuance of the Special Bill of Payment of Import VAT issued by the Customs.

Article 25 Where the provisions on tax refund (exemption) apply to the goods exported by a taxpayer, the taxpayer shall process export formalities with the Customs, and present the relevant documentation such as the Customs declaration for Exports to make monthly applications to the tax authorities in charge, within the stipulated tax refund (exemption) application period for exports, for processing of tax refund (exemption) for the exported goods. Where cross-border sale of services and intangible assets by domestic organisations and individuals are subject to the tax refund (exemption) provisions, they shall apply for tax refund (exemption) with the tax authorities in charge in accordance with the schedule. Detailed measures shall be formulated by the finance and tax authorities of the State Council.

In the event that exported goods are returned or rejected by the Customs after tax refund formalities are processed, the taxpayer shall make retrospective payment of taxes which have been refunded pursuant to the law.

Article 26 Administration of levying and collection of VAT shall comply with the Administrative Law of the People's Republic of China on the Levying and Collection of Taxes and the relevant provisions of these Regulations.

Article 27 Where the State Council, or upon consent of the State Council, the finance authorities or tax authorities of the State Council, stipulate(s) otherwise on matters relating to VAT payment by taxpayers, such provisions shall prevail.

Article 28 These Regulations shall be implemented with effect from 1 January 2009.



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