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## **Circular of the Ministry of Finance and the State Administration of Taxation concerning Lowering the Export Rebate Rates for Some Commodities**

Each department (bureau) of public finance, and state taxation bureau of each province, autonomous region, municipality directly under the Central Government and each city specifically designated in the state plan:

The export rebate rates for some commodities have been adjusted upon approval of the State Council. The related matters are hereby noticed as follows:

1. Cancel the export tax rebates for the following commodities:

- (1) Endangered animals and plants, and their products;
- (2) The mineral products such as salt, solvent naphtha, cement, liquefied propane, liquefied butane and liquefied petroleum gas;
- (3) Fertilizer (not including urea and diammonium phosphate for which the tax rebates have been cancelled);

(4) Chemical product such as chlorine, dyestuffs (excluding fine chemical products);

(5) Metal carbides and activated carbon products;

(6) Leather;

(7) Some wood boards and one-off wood products;

(8) Ordinary plain carbon welded pipe products (excluding petroleum casing pipes);

(9) Simple products processed from nonferrous metals such as non-alloyed aluminum bars;

(10) Segmented vessels and non-motor vessels.

See Appendix 1 for the names and HS codes of the specific commodities.

2. Lower the rates of export tax rebate for the following commodities:

(1) The rate of export tax rebate for vegetable oil shall be lowered to 5%;

(2) The rate of export tax rebate for some chemical products shall be lowered to 9% or 5%;

(3) The rate of export tax rebate for plastic, rubber and their products shall be lowered to 5%;

(4) The rate of export tax rebate for boxes shall be lowered to 11%, and the rate of export tax rebate for other leather and fur products shall be lowered to 5%;

(5) The rate of export tax rebate for paper products shall be lowered to 5%;

(6) The rate of export tax rebate for garments shall be lowered to 11%;

(7) The rate of export tax rebate for shoes, caps, umbrellas, and leather products, etc. shall be lowered to 11%;

(8) The rate of export tax rebate for some stone materials, ceramic, glass, pearls, jewelries, precious metals and their products shall be lowered to 5%;

(9) The rate of export tax rebate for some steel products (petroleum casing pipes excluded) shall be lowered to 5%, but the oceanographic engineering structures for domestic sale as stipulated in the "Circular of the Ministry of Finance and the State Administration of Taxation Concerning the Application of VAT Rebate to Oceanographic Engineering Structures" (Cai Shui [2003] No. 46) shall still be governed by the original rate of tax rebate;

(10) The rate of export tax rebate for other base metals and their products (not including export rebates commodities which have been cancelled or which are being cancelled, as well as aluminum foils, aluminum pipes and aluminum structures, etc.) shall be lowered to 5%;

(11) The rate of export tax rebate for planers, slotting machines, cutting machines, and broaching machines, etc. shall be lowered to 11%, and the rate of export tax rebate for diesel engines, pumps, fans, exhaust valves and the parts thereof, rotary furnaces, coke furnaces, sewing machines, staplers, golf carts, over-snow vehicles, motorcycles, bicycles, trailers, elevators and the parts thereof, faucets, soldering machines, etc. shall be lowered to 9%;

(12) The rate of export tax rebate for furniture shall be lowered to 11% or 9%;

(13) The rate of export tax rebate for clocks, watches, toys and other miscellaneous products, etc. shall be lowered to 11%;

(14) The rate of export tax rebate for some wood products shall be lowered to 5%;

(15) The rate of export tax rebate for viscose fiber shall be lowered to 5%.

See Appendix 2 for the names and HS codes of the specific commodities.

3. The following commodities shall be duty free when exported:

Peanut kernels, canvas, decorative carved boards, postage stamps, duty stamps, etc.

See Appendix 3 for the names and HS codes of the specific commodities.

#### 4. Implementation Time

The export rebate rates which have been adjusted for the commodities mentioned above shall be enforced as of July 1, 2007. The specific implementation time shall be the date of export as indicated on the customs "Declaration Form for the Export of Goods (specially used for export rebates)".

The original rebate rate shall be permitted to continue to apply to the export enterprise if it has signed a vessel export contract relating to cancelled export rebates before July 1, 2007, and brought the export contract (original copy and counterpart) to the taxation authority responsible for export rebate taxes for registration and archival filing before July 20, 2007. The export tax rebate treatment shall be considered as having been cancelled in case it fails to handle the procedures for archival filing before July 20, 2007.

For the export equipment and building materials involved in a long-term foreign contracted engineering project for which an export enterprise eligible for foreign contracted engineering won the bid before July 1, 2007 or in a contract for long-term foreign contracted engineering including an unchangeable price which the enterprise concluded before July 1, 2007, the original export tax rebate rate shall be permitted to continue applying to the enterprise if the effective bid-winning certificate (original copy and duplicate), or the concluded contract for long-term foreign contracted engineering (original copy and duplicate) and the list of engineering estimation had been brought by the enterprise to the taxation authority responsible for export tax rebates for registration and archival filing before July 20, 2007. The adjusted export tax rebate policies shall apply if it fails to handle the procedures for archival filing before July 20, 2007.

Appendixes:

1. List of Commodities the Export Rebates of Which Are Cancelled (omitted)
2. List of Commodities the Export Rebate Rates of Which Are Lowered (omitted)
3. List of Commodities Which Will be Duty Free (omitted)

The Ministry of Finance  
 The State Administration of Taxation  
 June 19, 2007

3. List of Commodities Which Will be Duty Free

No.	Code of Commodity	Name of Commodity	Tax rebate rate is adjusted as
1	12021010	Seeding unshelled peanut (referring to unbaked or uncooked)	Tax-free
2	12021090	Other unshelled peanuts (referring to unbaked or uncooked)	Tax-free
3	12022000	Shelled peanuts (referring to unbaked or uncooked, whether or not crushed)	Tax-free
4	97011010	Original copies of oil paintings, watercolour paintings and other paintings (excluding artificially-drawn products or No.4906 drawings)	Tax-free
5	97011020	Original copies of oil paintings, watercolour paintings and other paintings (excluding artificially-drawn products or No.4906 drawings)	Tax-free
6	9701900020	Collages made by other animal and plant materials (including similar ornamental plates, referring to all products made from wild animals)	Tax-free
7	9701900090	Other collages and similar ornamental plates	Tax-free
8	97020000	Original copies of engraving picture, printed picture, and lithograph	Tax-free
9	9703000090	Original copies of sculptures made by various materials	Tax-free
10	97040010	Stamps (referring to unused stamps of current or new issue in the country in which they have, or will have)	Tax-free
11	97040090	Revenue stamp and similar items (referring to unused stamps of current or new issue in the country in which they have, or will have)	Tax-free

## 财政部国家税务总局关于调低部分商品出口退税率的通知

财税[2007]90号

各省、自治区、直辖市、计划单列市财政厅（局）、国家税务总局：

经国务院批准，调整部分商品的出口退税率，现就有关事项通知如下：

### 一、取消下列商品的出口退税

- 1.濒危动物、植物及其制品；
- 2.盐、溶剂油、水泥、液化丙烷、液化丁烷、液化石油气等矿产品；
- 3.肥料（除已经取消退税的尿素和磷酸氢二铵）；
- 4.氯和染料等化工产品（精细化工产品除外）；
- 5.金属碳化物和活性炭产品；
- 6.皮革；
- 7.部分木板和一次性木制品；
- 8.一般普碳焊管产品（石油套管除外）；
- 9.非合金铝制条杆等简单有色金属加工产品；
- 10.分段船舶和非机动船舶。

具体商品名称及税则号见附件1。

### 二、调低下列商品的出口退税率

- 1.植物油出口退税率下调至5%；
- 2.部分化学品出口退税率下调至9%或5%；
- 3.塑料、橡胶及其制品出口退税率下调至5%；
- 4.箱包出口退税率下调至11%，其他皮革毛皮制品出口退税率下调至5%；
- 5.纸制品出口退税率下调至5%；

6.服装出口退税率下调至 11%:

7.鞋帽、雨伞、羽毛制品等出口退税率下调至 11%:

8.部分石料、陶瓷、玻璃、珍珠、宝石、贵金属及其制品出口退税率下调至 5%:

9.部分钢铁制品(石油套管除外)出口退税率下调至 5%,《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的通知》(财税[2003]46号)规定的内销海洋工程结构物仍按原退税率执行:

10.其他贱金属及其制品(除已经取消和本次取消出口退税商品以及铝箔、铝管、铝制结构体等)出口退税率下调至 5%:

11.刨床、插床、切割机、拉床等出口退税率下调至 11%,柴油机、泵、风扇、排气阀门及零件、回转炉、焦炉、缝纫机、订书机、高尔夫球车、雪地车、摩托车、自行车、挂车、升降器及其零件、龙头、钎焊机器等出口退税率下调至 9%:

12.家具出口退税率下调至 11%或 9%:

13.钟表、玩具和其他杂项制品等出口退税率下调至 11%:

14.部分木制品出口退税率下调至 5%:

15.粘胶纤维出口退税率下调至 5%。

具体商品名称及税则号见附件 2。

### 三、下列商品改为出口免税

花生果仁、油画、雕饰板、邮票、印花税票等。

具体商品名称及税则号见附件 3。

### 四、执行时间

以上商品出口退税率调整自 2007 年 7 月 1 日起执行。具体执行时间,以海关“出口货物报关单(出口退税专用)”上注明的出口日期为准。

出口企业在 2007 年 7 月 1 日之前已经签订的涉及取消出口退税的船舶出口合同,在 2007 年 7 月 20 日之前持出口合同(正本和副本)到主管出口退税的税务机关登记

备案的，准予仍按原出口退税率执行完毕。对在 2007 年 7 月 20 日之前未办理备案手续的，一律按取消出口退税执行。

有对外承包工程资质的出口企业在 2007 年 7 月 1 日之前已经中标的长期对外承包工程或已经签订价格不能更改的长期对外承包工程合同所涉及的出口设备和建材，凡在 2007 年 7 月 20 日之前持有效中标证明（正本和副本）或已经签订的长期对外承包工程合同（正本和副本）及工程概算清单，到主管出口退税的税务机关登记备案的，准予仍按原出口退税率执行完毕。对在 2007 年 7 月 20 日之前未办理备案手续的，一律按调整后的出口退税率执行。

特此通知。

附件：1.取消出口退税的商品清单

2.调低出口退税率的商品清单

3.改为免税的商品清单

二〇〇七年六月十九日