

税务快讯



增值税征收率的简并和统一

简介

财政部与国家税务总局于2014年6月17日公布财税[2014]57号文件，明确自2014年7月1日起，将6%和4%两档增值税征收率统一调整为3%。本次增值税征收率的调整预计将使部分企业受益，如自来水、生物制品生产企业等。

具体内容

	2014年7月1日起		2014年7月1日前	
	新征收率	增值额计算公式	原征收率	增值额计算公式
一般纳税人销售特定自产货物（例如：小型水电单位生产的电力、符合条件的生物制品、商品混凝土、自来水等）	3%	纳税人可选择按以下方式计算增值额： $\text{含税销售额} \div (1+3\%) \times 3\%$	6%	纳税人可选择按以下方式计算增值额： $\text{含税销售额} \div (1+6\%) \times 6\%$
一般纳税人销售的特定货物，包括： - 寄售商店代销寄售物品 - 典当业销售死当物品	3%	$\text{增值额} = \text{含税销售额} \div (1+3\%) \times 3\%$	4%	$\text{增值额} = \text{含税销售额} \div (1+4\%) \times 4\%$
一般纳税人销售自己使用过的，且根据增值税暂行条例第十条未抵扣进项税额的固定资产 纳税人销售旧货 一般纳税人销售自己使用过的，且在消费型增值税转型实施前购进或者自制的固定资产	3% (减按 2% 征收)	$\text{增值额} = \text{含税销售额} \div (1+3\%) \times 2\%$	4% (减半征收)	$\text{增值额} = \text{含税销售额} \div (1+4\%) \times 4\% \times 50\%$

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Tax Newsflash



VAT Levy Rates to be Simplified and Unified

Introduction

China's Ministry of Finance and State Administration of Taxation announced on 17 June 2014 that the VAT levy rates of 6% and 4% both will be reduced to 3% as from 1 July 2014 (i.e. Caishui [2014] No. 57). The rate reduction may benefit certain companies, such as producers of tap water, certain biological products, etc.

Details

	As from 1 July 2014		Before 1 July 2014	
	New rate	VAT payable calculation	Previous rate	VAT payable calculation
Certain self-produced goods sold by general VAT payers (e.g. electricity generated by small-scale hydropower enterprises, qualified biological products, commodity concrete, tap water, etc.)	3%	Taxpayer may opt to calculate VAT payable as: Sales amount inclusive of VAT $\div (1+3\%) \times 3\%$	6%	Taxpayer may opt to calculate VAT payable as: Sales amount inclusive of VAT $\div (1+6\%) \times 6\%$
Certain goods sold by general VAT payers, including:				
-Goods sold on consignment by consignment shops; and -Unredeemed pawn goods sold by pawn shops	3%	VAT payable = Sales amount inclusive of VAT $\div (1+3\%) \times 3\%$	4%	VAT payable = Sales amount inclusive of VAT $\div (1+4\%) \times 4\%$
Self-used fixed assets sold by general VAT payers where input VAT has not been credited according to article 10 of the provisional VAT regulations	3%	VAT payable = Sales amount inclusive of VAT $\div (1+3\%) \times 2\%$	4%	VAT payable = Sales amount inclusive of VAT $\div (1+4\%) \times 4\%$
Second-hand goods Self-used fixed assets sold by general VAT payers where the assets were acquired or self-produced before the local implementation of consumption-type VAT system	(reduced to 2% for calculation purposes)		(with a deduction of 50%)	$\times 50\%$

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