



## WTS –Tax Information in China

### China Adjusted Export Refund Rates of Labor-condensed Products

China's Ministry of Finance (MOF) and the State Administration of Taxation (SAT) released in due form on November 17, 2008 the *Circular on Raising the Value-added Export Refund Rates on Such Products on Labor-condensed Products (Circular)*. The aforementioned authorities decided to raise the value-added export refund rates of certain goods since December 1, 2008, and the amount of the involved products, such as labor-condensed products, mechanical and electronic products and so on, reaches 3,770.

The Circular specifies the scope of 3,770 products whose export refund rates is raised as follows:

<i>Product</i>	<i>VAT Refund Rate ( Before adjustment )</i>	<i>VAT Refund Rate (After adjustment)</i>
<b><i>certain rubber products and forestry products</i></b>	5%	9%
<b><i>certain die &amp; mould and glassware</i></b>	5%	11%
<b><i>certain aquatic products</i></b>	5%	13%
<b><i>shoes, umbrella, furniture, bedclothes, lamps and lanterns and horologe</i></b>	11%	13%
<b><i>certain chemical products, stone materials, and processing materials for non-ferrous metals</i></b>	5%	11%
	9%	13%
<b><i>certain mechanical and electronic products</i></b>	9%	11%
	11%	13%
	13%	14%

It is the third time that China Government has raised the export refund rates. For this time, the coverage and the influence exceed that of the last two. The adjustment of the VAT refund rates reduces the risks of fund chain, alleviating cost burdens on Labor-condensed exporters.

## WTS –中国税务简讯

### 中国将提高劳动密集型产品出口退税率

中国财政部、国家税务总局 2008 年 11 月 17 日正式发布《关于提高劳动密集型产品等商品增值税出口退税率的通知》（通知），决定自 2008 年 12 月 1 日起提高部分商品的增值税出口退税率，涉及部分劳动密集型产品、机电产品及其他产品共 3770 项商品。

《通知》明确了 3770 项提高退税率的商品的具体范围，主要内容如下：

Product	VAT Refund Rate ( Before adjustment )	VAT Refund Rate (After adjustment)
部分橡胶制品、林产品	5%	9%
部分模具、玻璃器皿	5%	11%
部分水产品	5%	13%
箱包、鞋、帽、伞、家具、寝具、灯具、钟表等	11%	13%
部分化工产品、石材、有色金属加工材等	5%	11%
	9%	13%
部分机电产品	9%	11%
	11%	13%
	13%	14%

此次调整为今年第三次调高出口退税率，覆盖面与力度都超过了前两次。出口退税率的调整有利于缓解外贸企业资金链紧张，并有望进一步减轻劳动力密集型出口企业的压力。

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