

1. 《Notice regarding the Administrative Rules for Collection on Wasted Electrical and Electronic Products Processing Fund》 (SAT Announcement [2012] No. 41)
关于《废弃电器电子产品处理基金征收管理规定》的公告（国家税务总局公告〔2012〕41号）

Announced by the State Tax Bureau at 20th August, 2012
于2012年8月20日由国家税务总局公告

Effective at 1st July, 2012
于2012年7月1日生效

Main contents / 主要内容:

1.1 Manufacturer, importer and its agent of electrical and electronic products shall contribute the wasted electrical and electronic products processing fund (the “Fund”).

电器电子产品生产商、进口电器电子产品的进口商以及代理商应当按缴纳废弃电器电子产品处理基金（以下简称“基金”）。

1.2 Televisions, refrigerators, washing machines, air-conditioners and microcomputers are the five types of products that are subject to the Fund. Production of these products for export shall be exempted. In order to avoid duplicated levy, payments of the Fund already made on purchase or sub-contraction of the electrical and electronic products shall be credited from assessable sales volume of the Fund.

基金征收范围的电器电子产品包括电视机、电冰箱、洗衣机、房间空调器和微型计算机共五类产品，对这五类产品的生产者征收基金，生产用于出口的电器电子产品免征基金。为了避免重复征收，对购进或者收回委托加工电器电子产品已缴纳基金的，可从应征基金产品销售数量中扣除。

1.3 The Fund shall be reported and paid quarterly based on the sales volume of unit by:

Televisions	Rmb 13 /unit
Refrigerators	Rmb 12 /unit
Washing machines	Rmb 7/unit
Air-conditioners	Rmb 7 /unit
Microcomputers	Rmb 10 /unit

基金实行按季申报，从量定额计征，征收标准为：电视机 13 元/台、电冰箱 12 元/台、洗衣机 7 元/台、房间空调器 7 元/台、微型计算机 10 元/台。

2. 《Notice regarding the Administrative Measures for Export Tax Refund/Exemption on Port of Shipment》 (SAT Announcement [2012] No. 44)

关于《启运港退（免）税管理办法》的公告（国家税务总局公告〔2012〕44号）

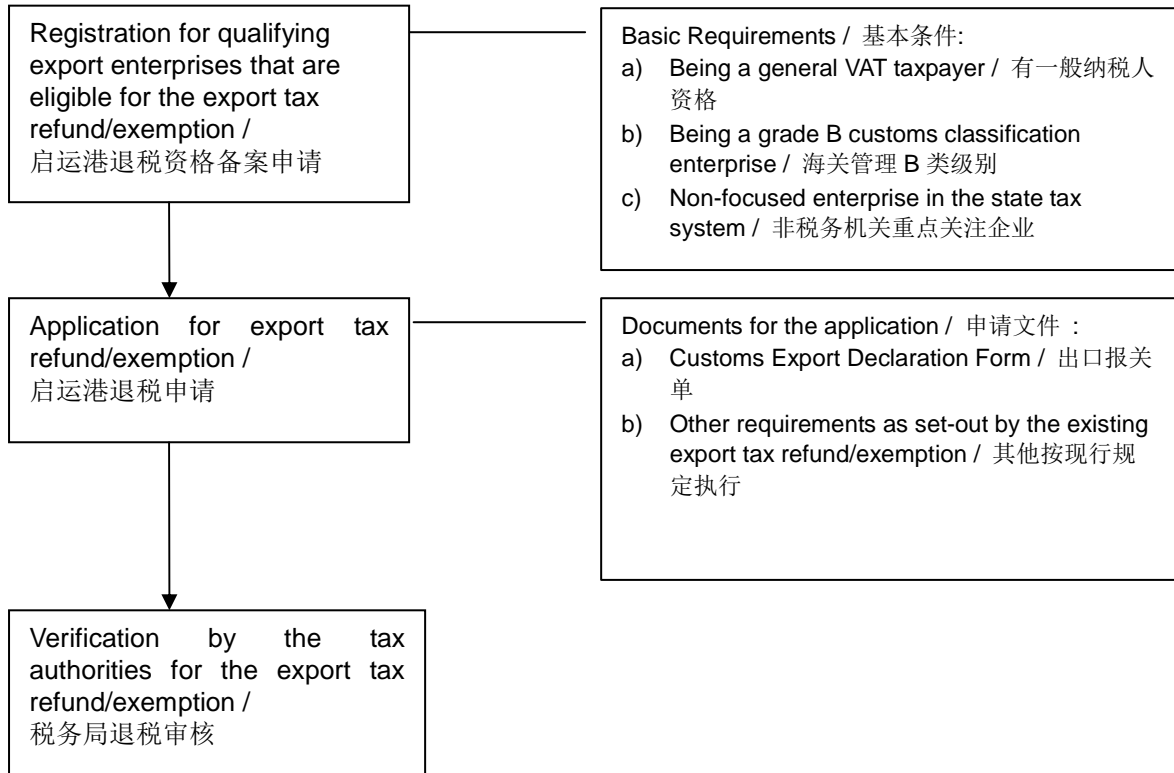
Announced by the State Tax Bureau at 24th August, 2012

于 2012 年 8 月 24 日由国家税务总局公告

Effective at 1st August, 2012

于 2012 年 8 月 1 日生效

Main contents / 主要内容:



3. **《Notice regarding Certain Issues related to Tax Collection and Administration for Expansion of Value Added Tax (“VAT”) Pilot Arrangements in Eight Provinces or Cities》 (SAT Announcement [2012] No. 42)**
《关于北京等 8 省市营改增试点有关税收征收管理问题的公告》 (国家税务总局公告 [2012] 42 号)

Announced by the State Tax Bureau at 24th August, 2012
于 2012 年 8 月 24 日由国家税务总局公告

Main contents / 主要内容:

- 3.1 Since the date of implementation of the pilot areas, the pilot areas VAT general taxpayer engaged in VAT taxable activities (except for providing cargo transportation services) shall unify by using VAT specific invoices and VAT general invoices, the VAT general taxpayer to provide cargo transportation services shall unify to use transport of goods VAT specific invoices and general invoices.

自地区试点实施之日起, 试点地区增值税一般纳税人从事增值税应税行为(提供货物运输服务除外)统一使用增值税专用发票和增值税普通发票, 一般纳税人提供货物运输服务统一使用货物运输业增值税专用发票和普通发票。

- 3.2 VAT taxpayers in the pilot areas shall not be allowed to issue roads and inland transportation unified VAT invoices; except VAT taxpayer in the pilot areas that provides services related to ports and docks, cargo terminals, loading and unloading as well as passenger transportation shall choose to use general fixed-amount VAT invoices.

试点地区纳税人不得开具公路、内河货物运输业统一发票; 但试点地区提供港口码头服务、货客运场站服务、装卸搬运服务以及旅客运输服务的一般纳税人可以选择使用定额普通发票。

- 3.3 Since the date of implementation of the pilot areas, newly recognised general VAT taxpayer taxpayers (except for providing cargo transportation services) shall use the VAT anti-fraud and control system, while VAT taxpayer for providing cargo transportation services shall use the control system for transport of goods VAT specific invoices.

在税控系统方面, 自试点实施之日起, 试点地区新认定的一般纳税人(提供货物运输服务的纳税人除外)使用增值税防伪税控系统, 提供货物运输服务的一般纳税人使用货物运输业增值税专用发票税控系统。

- 3.4 For the eight involving provinces and cities in the pilot areas, Beijing shall be commenced on 1st September, 2012, Jiangsu and Anhui shall be commenced on 1st October, 2012, Fujian, Guangdong shall be commenced on 1st November, 2012, and Tianjin, Zhejiang, Hubei shall be commenced on 1st December, 2012.

在涉及到的 8 个省市, 北京当于 9 月 1 日开始试点, 江苏、安徽两省应于 2012 年 10 月 1 日完成新旧税制转换, 福建省、广东省完成新旧税制的时间是今年 11 月 1 日, 天津市、浙江省、湖北省要求完成转换的时间是今年 12 月 1 日。

**4. 《Notice regarding Certain Issues related to VAT Filing for Expansion of VAT Pilot Arrangements in the Eight Provinces or Cities》 (SAT Announcement [2012] No. 43)
《关于北京等 8 省市营业税改征增值税试点增值税纳税申报有关事项的公告》 (国家税务总局公告 [2012] 43 号)**

Announced by the State Tax Bureau at 27th August, 2012
于 2012 年 8 月 27 日由国家税务总局公告

Main contents / 主要内容:

To tie with the implementation of 《Notice Regarding the Launch of VAT Pilot Arrangements for Transportation and Certain Modern Service Industries in the 8 Provinces or Cities》 (Caishui [2012] No.71) issued by the Ministry of Finance and the State Tax Bureau, the State Tax Bureau adjusted tax reporting matters on the VAT pilot provinces and cities, and published a 《Notice regarding Certain Issues related to VAT Filing for Expansion of VAT Pilot Arrangements in the Eight Provinces or Cities》, and a new set of tax returns shall be used with the following adjustments:

为配合《财政部 国家税务总局关于在北京等 8 省市开展交通运输业和部分现代服务业营业税改征增值税试点的通知》(财税[2012]71 号)的贯彻执行, 国家税务总局就营业税改征增值税试点省市纳税申报事项进行了调整, 并发布《国家税务总局关于北京等 8 省市营业税改征增值税试点增值税纳税申报的公告》, 营改增试点启动后, 将使用新的增值税纳税申报表, 新申报表主要调整内容如下:

4.1 Main tax return shall not be changed, however, through new design, adjustment and expansion of the supplementary tax returns to achieve the relevant policies on VAT pilot arrangements without affecting revenue.

不改主表格式, 通过重新设计、调整或增加附表的方式, 实现营改增的相关政策, 不影响地方收入。

4.2 Method according to the proportion of input VAT credit to measure tax payable, and to implement separation of billing and revenue for statistic purpose.

按销项税额比例划分应纳税额的方法, 实现会统部门的税款分别开票、分别入库需要。

4.3 To reflect the actual needs for the VAT pilot arrangements.

调整的内容充分满足营改增业务申报的实际需要。

In the pilot areas, the old and the new VAT taxpayers shall follow this notice for tax reporting. For non-VAT pilot areas VAT taxpayers, tax reporting shall be based on the SAT Announcement 2011 No. 66 for execution.

试点地区原有和新增的增值税纳税人均按本公告规定, 进行纳税申报。未实施试点地区的增值税纳税人纳税申报, 仍按总局 2011 年第 66 号公告执行。

5. **《Notice regarding Certain Issues related to the Additional Declaration of Imported and Exported Goods》 (GAC Announcement [2012] No. 42)**
《对海关启用补充申报管理系统的相关问题的公告》 (海关总署公告 [2012] 42 号)

Announced by the General Administration of Customs at 28th August, 2012
于 2012 年 8 月 28 日由海关总署公告

Effective at 20th September, 2012
于 2012 年 9 月 20 日生效

Main contents / 主要内容:

- 5.1 Consignees, consignors and the agents (collectively referred to as the "Covered Enterprises") to make voluntarily additional declaration to the Customs, the Covered Enterprises shall submit electronic additional declaration forms to the Customs via the electronic system when electronic customs declaration forms are submitted.
进出口货物的收发货人、受委托的报关企业（以下统称“收发货人、报关企业”）主动向海关进行补充申报电子单时，一并通过系统向报关电子数据补充单。
- 5.2 When conducting verification of the declared data of price, HS code or country of origin, the Customs may request the Covered Enterprises to make additional declaration electronically. In this connection, a notice shall be sent via the electronic system to inform the Covered Enterprises.
海关在对进出口货物申报时的价格、商品编码、原产地等内容审核的过程中，要求收发货人、报关企业进行补充申报的，可通过系统发送电子指令通知收发货人、报关企业向海关申报电子数据补充申报单。
- 5.3 Electronic forms shall be submitted to the Customs within five working days upon receipt of the notice, unless otherwise prescribed.
收发货人、报关企业应当在收到海关补充申报电子指令之日起 5 个工作日内，通过系向海关申报电子数据补充申报单。法律、行政法规和海关规章另有规定的除外。
- 5.4 After the electronic forms are verified by the Customs, the Covered Enterprises shall print out two sets of the form and submit the same to the competent Customs except that the forms are submitted under the mode of online customs declaration.
电子数据补充申报单经海关审核通过后，收发货人、报关企业应当打印纸质补充报单（一式两份）签名盖章后递交现场海关。适用通关作业无纸化通关方式申报的补充申报单，无需递交纸质补充申报单。
- 5.5 The revisions and cancellation of electronic forms shall be referred to the relevant provisions on customs declaration forms.
电子数据补充申报单的修改、撤销等比照报关单有关管理规定办理。
- 5.6 When the Customs requests the additional declaration on the imported and exported goods which have been declared through and discharged by the Customs, the Customs shall issue an additional declaration notice in written to inform the Covered Enterprises. The Covered Enterprises shall submit the paper forms as well.
海关对已放行货物的相关内容进行进一步核实时，要求收发货人、报关企业进行补充申报的，应当制发补充申报通知书书面通知收发货人、报关企业。收发货人、报关企业采用纸质补充申报单进行报单。

6. 《Notice regarding Collection of the Cultural Development Fee under the VAT Pilot Arrangements》 (Caizong [2012] No. 68)

《关于营业税改征增值税试点中文化事业建设费征收有关问题的通知》 (财综 [2012] 68号)

Announced by the Ministry of Finance and the State Tax Bureau at 29th August, 2012
于 2012 年 8 月 29 日由财政部和国家税务总局公告

Effective at 1st January, 2012
于 2012 年 1 月 1 日生效

Main contents / 主要内容:

- 6.1 According to the 《Notice regarding Provisional Measurement for Collection and Administration on Cultural Development Fee》 that was issued by the Ministry of Finance and the State Tax Bureau, for the enterprises and individuals in the VAT pilot areas providing advertising services that were originally required to pay cultural development fee shall be required to pay culture development fee.

原适用《财政部 国家税务总局关于印发〈文化事业建设费征收管理暂行办法〉的通知》缴纳文化事业建设费的提供广告服务的单位和个人以及试点地区试点后成立的提供广告服务的单位和个人，纳入营改增试点范围后，应按照本通知的规定缴纳文化事业建设费。

- 6.2 Calculation of culture development fee is based on sales of VAT taxable services at a rate of 3%, and this fee shall be collected together with VAT by the State Tax Bureau.

缴纳文化事业建设费的单位和个人应按照提供增值税应税服务取得的销售额和 3%的费率计算应缴费额，并由国家税务局在征收增值税时一并征收。

7. 《Notice regarding Preferential Tax Policies to Further Support the Development of New Display Devices Industries》 (Caiguanshui [2012] No. 16)
《关于进一步扶持新型显示器件产业发展有关税收优惠政策的通知》 (财关税 [2012] 16 号)

Announced by the Ministry of Finance, the General Administration of Customs, and the State Tax Bureau at 8th September, 2012

于 2012 年 9 月 8 日由财政部，海关总署和国家税务总局公告

Effective at 1st January, 2012

于 2012 年 1 月 1 日生效

Main contents / 主要内容:

7.1 From 1st January, 2012 to 31st December, 2015, panel production enterprises import raw materials and consumables of the new display devices (including thin film transistor liquid crystal, plasma, organic light-emitting diode) for own use (including research and development) and that these raw materials and consumables cannot be produced domestically can enjoy exemption on import duty, however, import VAT shall be levied; whereas import duty and import VAT on imported ancillary systems, equipments and parts required for maintenance of construction of clean rooms that cannot be supplied domestically can be exempted.

自 2012 年 1 月 1 日至 2015 年 12 月 31 日，新型显示器件（包括薄膜晶体管液晶、等离子、有机发光二极管）面板生产企业进口国内不能生产的自用生产性（含研发用）原材料和消耗品，免征进口关税，照章征收进口环节增值税；进口建设净化室所需国内尚无法提供的配套系统以及维修生产设备所需零部件免征进口关税和进口环节增值税。

7.2 Upon the Ministry of Finance in conjunction with the relevant bureaus to determine, for upstream industry of color filters, polaroid kinds of new display devices production enterprises that produce key raw materials and spare parts, can meet the domestic own development plan, shall be able to enjoy exemption of import duty on the imported raw materials and consumables that cannot be produced domestically.

对符合国内产业自主化发展规划的彩色滤光膜、偏光片等属于新型显示器件产业上游的关键原材料、零部件的生产企业，经财政部会同有关部门共同确定后，可享受进口国内不能生产的自用生产性原材料、消耗品免征进口关税的优惠政策。