

➤ **Q: How many taxable items are there in resource tax? What is the tax payable per unit?**

A: There are seven taxable items levied on quantity basis according to product types and with the tax amount range in accordance with product grades. They are the followings:

- a. Crude oil. The exploitation of natural crude oil is subject to tax, and artificial oil is not subject to tax. The tax payable per ton is 8-30 Yuan (for example, 8 Yuan in Huabei oil administration, 12 Yuan in shengli oil administration, 24 Yuan in daqing oil administration).
- b. Natural gas. The natural gas special exploited and that exploited together with crude are subject to tax. The natural gas from coal mining is not taxed provisionally. The tax per cubic meter is 2-15 Yuan (for example, 4yuan in Huabei oil administration, 8 Yuan in shengli oil administration, 12 Yuan in daqing oil administration, 15 Yuan in Sichuan oil administration).
- c. Coal. Raw coal is subject to tax. Coal washing and coal dressing and other coal products are not subject to tax. The tax payable per ton is 0.3-5 Yuan on raw coal (0.3 Yuan in shenyang mineral administration, 0.5 Yuan in Beijing mineral administration, 0.8 Yuan in yangquan mineral administration, 1 Yuan in xuzhou mineral administration, 1.3 Yuan in pingdingshan mineral administration, 2.4 Yuan in datong mineral administration, 1.6 Yuan for non-state key mines in shanxi, 0.6 Yuan for non-state key mines in liaoning).
- d. Other non-ferrous metal ores. They include gem, diamond of gem grade, jade stones, bentonite, graphite, quartz sand, fluorite, barite, witherite, vermiculite, feldspar, zeolite, talcum, dolomite, wollastontie, attapulgitic clay, kaolinite, refractory clay, mica, marble, granite, limestone, magnesite, natural alkali, gypsum, sillimanite, diamond for industry use, asbestos, iron sulphate, natural sulphur and iron phosphorus. The tax payable per ton or per cubic meter is 0.5-20 yuan (for example, 3 yuan per ton for quartz sand, 3 yuan per cubic meter for limestone).
- e. Ferrous metal ores. They include iron ores, manganese ores and chromium ores. The tax payable per ton is 2-30 yuan.
- f. Non-ferrous metal ores. They include copper ores, lead and zinc ores, bauxite ores, tungsten ores, tin ores, antimony ores, molybdenum ores, nickel ores, and gold ores. The tax payable per ton is 0.4-30 yuan
- g. Salt, including solid salt and liquid salt:

Solid salt: including sea raw salt, lake raw salt and shaft salt. The tax per ton is 10-60 yuan (at present, 25 yuan for sea salt in north of China, 12 yuan for sea salt, shaft salt and lake salt in south of China).

Liquid salt (brine): the tax payable per ton is 2-10 yuan (3 yuan at present)

The adjustments to the taxable items and tax amount range shall be determined by the state council.

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