

➤ **Q: Who are the taxpayers liable to consumption tax?**

A: The taxpayers of consumption tax include the state-owned enterprises, the collective enterprises, the private enterprises, the enterprises with foreign investment, the foreign enterprises, the joint equity enterprises, other enterprises, the administrative units, institutions, military units, social organizations, other units, individual business operators and other individuals engaged in production or importation of the taxable consumer goods within the territory of the people's republic of China. Enterprises, units and individuals engaged in sub-contracting for processing of taxable consumer goods are also taxpayers of consumption tax.

At present, the revenue from consumption tax mostly comes from the state owned enterprises, joint equity enterprises and the enterprises with foreign investment that are engage in tobacco processing , petroleum processing, production of beverages (mainly alcohol making), the production of traffic and transportation facilities (mainly the manufacturing for cars and motorcycles).



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