

➤ **Q: How to compute the sales value and sales volumes for taxable consumer goods?**

A: The sales value of taxable consumer goods shall be the total consideration and other charges (including funs, pool funs, rebated profits, subsidy, indemnity, delayed payment interest, commissions, packing expenses, storage charges, good quality charges, transportation and loading and unloading charges, payment received on behalf) received by the taxpayers of consumption tax from the buyers on sales of the taxable goods, excluding VAT charged on the buyers.

The sales value of taxable consumer goods shall be computed in RMB. Where the taxpayers clear the sales payment in foreign currency, it should be converted into RMB at the exchange rate quoted by the people's bank of China on the day of clearance or the first day of the month (or the rate calculated in accordance with the relevant rules), on the basis of which the tax payable shall be computed and paid. Whatever rate to be used, taxpayers should determine it in advance. Once determined, no change is allowed within one year.

The sales volume of the taxable consumer goods refers to the quantity of taxable consumer goods. For the sale of taxable consumer goods, it is the quantity of the taxable consumer goods sold. For own usage of self-produced taxable consumer goods, it is the quantity of the taxable consumer goods transferred for use. For taxable consumer goods contracted for processing, it is the quantity of taxable consumer goods collected back by the taxpayers. For imported taxable consumer goods, it is the quantity assessed by the customs offices.

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