

➤ **Q: Who are small-scale taxpayers?**

A: The small-scale taxpayers include the following three types of vat taxpayers;

- a. For taxpayers engaged in the production of taxable goods or the provision of taxable services: those engaged principally in the production of goods or provision of taxable services (that is the sales value of this part exceeds 50% of the total annual taxable sales value) and concurrently in wholesaling or retailing of goods whose annual taxable sales value is below one million yuan are small-scale taxpayers.
- b. Taxpayers engaged in wholesaling or retailing of goods whose annual taxable sales value is below 1.8 million yuan are small-scale taxpayers (excluding the gas stations selling oil products).
- c. The individuals and non-enterprise units (those meeting the norms for normal vat taxpayers and frequently involved in taxable conducts may be identified as normal vat taxpayers) whose annual taxable sales value exceeds the standards for small-scale taxpayers but are not frequently involved in taxable conducts are deemed as small-scale taxpayers.



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