

➤ **Q: What are the goods for which vat can be refunded (or exempt) as especially specified by the State?**

A: The goods for which vat can be refunded or exempt as especially specified by the State include the following 10 categories:

- a. The goods transported out of China by the companies of foreign contracting for use in the contracted projects abroad.
- b. The goods purchased at home and transported out of China by enterprises for investment abroad.
- c. The goods supplied by the foreign vessel supply companied and the ocean-going vessels for charge of foreign currency.
- d. The goods sold by the duty-free shops at the exit ports
- e. The special goods purchased with ordinary invoices by exporting enterprises from small-scale taxpayers.
- f. The goods purchased by the enterprises located in the bonded zones from the domestic market beyond the bonded zones for the purpose of exportation of the goods or exportation of the goods after processing.
- g. The home made equipment (including the materials and parts purchased together with the equipment) procured by the enterprises with foreign investment out of the aggregate sum of investment within the scope specified by the State for tax exemption.
- h. The home made goods purchase and exported by the Sino-foreign joint ventures of commercial nature which are established with the approval by the State Council and have the franchise of import and export.

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