

Value-Added Tax Taxable items and rates

Please refer to the Table of VAT Taxable Items and Rates.

Table of VAT Taxable Items and Rates

Taxable items	Scope	Rate (%)
1)Exported goods	Including all types of exported goods except for some goods(such as: gold, platinum, rare earth metal ores, metallic silicon, molybdenum ore and its refined ores, steel billet, ingot, electrolytic aluminum, light and heavy sintered magnesia, metal alloy, crude oil, raw wood, natural graphite, fluorite, talcum, coke, coking coal, phosphorus, calcium carbide, silicon carbide, urea, cashmere, eel fry and some goods in aid of foreign countries) as ruled and the goods prohibited by the Central Government from exportation (such as: natural bezoars, musk ,copper, copper alloy and etc.). talcum	0
2)Agricultural products	Including grains, vegetables, tobacco (excluding re-cured tobacco), tea (including all kinds of bud tea), horticulture plants, herbs, oil plants, fiber plants, sugar plants, forestry products, other plants, aquatic products, animal husbandry products, animal skins, animal hair and other animal tissues.	13
3)Grain re-products	Including noodle, dumpling wrapper, won ton wrapper, flour wrapper, ground rice	13
4)Edible vegetable oil	Including sesame seed oil, peanut oil, bean oil, vegetable seed oil, sunflower oil, cottonseed oil, corn embryo oil, tea oil, pepper sesame oil and mixed oil made from the above oil	13
5)Tap water		13
6)Heating air, hot air, hot water, cool air	Including the heating, hot gas and hot water produced and recovered by use of industrial heat remainder	13
7)Coal gas	Including charcoal gas, generating coal gas and liquefied petroleum gas	13
8)Liquefied petroleum gas		13
9)Natural gas	Including gas well natural gas, oil well natural gas, coal well natural gas and other natural gas	13
10)Methane gas	Including natural methane gas and artificial methane gas	13
11)Coal products for resident use	Including ball coal ,cake coal, honeycomb briquette and kindle carbon	13

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12)Books, newspaper, magazines	Excluding the newspaper and magazines issued by the post offices	13
13)Feed	Including single feed, mixed feed and compound feed. Excluding the grain and feed additives directly used for raising animals	13
14)Chemical fertilizers	Including nitrogenous fertilizer, phosphate fertilizer, potash fertilizer, compound fertilizer, trace element fertilizer and other fertilizer.	13
15)Agricultural chemicals	Including pesticide, bactericide, weed killer, adjusting element for plant growing, plant chemicals, micro-organic chemicals, health chemicals and other crude agricultural chemicals, preparation of agricultural chemicals	13
16)Farm machinery	Including tractors, soil flatting machinery, machinery for farmland infrastructure construction, planting machinery, machinery for plant protection, harvest machinery (excluding vehicles for agricultural use), animal husbandry machinery, fishery industry machinery (excluding motored vessels), forestry industry machinery (excluding forestry cutting machinery and logging machinery), small farming tools (excluding parts of agricultural machinery)	13
17)Farm plastic film		13
18) Dressing metal mineral products	Including ferrous metal ores and non-ferrous metal dressing ores	13
19) Dressing non-metal mineral products		13
20)Coal	Including crude coal ,washing coal, dressing coal	13
21)Crude oil	Including natural crude oil and artificial oil	17
22)Mine sale		17
23)other goods	Including the goods sold or imported apart from the above goods	17
24)Services of processing, repairs and replacement		17

Any adjustment to the VAT rates shall be determined by the State Council.

If one taxpayer operates business of both goods and taxable services that are subject to different VAT rates, then the sales values should be accounted separately for goods and services. If not, the tax department shall apply the higher rate at all.

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