

Resource Tax Taxable Items and Tax per Unit

The Resource Tax covers:

- a. Crude oil. The exploitation of natural crude oil is subject to tax, and artificial oil is not subject to tax.
- b. Natural gas. The natural gas specially exploited and that exploited together with crude oil are subject to tax. The natural gas from coal mining is not taxed provisionally.
- c. Coal. Raw coal is subject to tax. Coal washing and coal dressing and other coal products are not subject to tax.
- d. Other non-metal ores. They include gem, diamond of gem grade, jade stones, bentonite, graphite, quartz sand, fluorite, barite, witherite, vermiculite, feldspar, zeolite, talcum, dolomite, wollastonite, attapulgitic clay, kaolinite, refractory clay, mica, marble, granite, limestone, magnesite, natural alkali, gypsum, sillimanite, diamond for industry use, asbestos, iron sulphate, natural sulphur and iron phosphorus.
- e. Ferrous metal ores. They include iron ores, manganese ores and chromium ores.
- f. Non-ferrous metal ores. They include copper ores, lead and zinc ores, bauxite ores, tungsten ores, tin ores, antimony ores, molybdenum ores, nickel ores, and gold ores.
- g. Salt:
- h. Solid salt: including sea raw salt, lake raw salt and shaft salt. Liquid salt (brine).

Resource Tax is computed on basis of quantity and by applying the tax per unit. For details, please refer to Resource Tax taxable items and tax amount range table

Resource tax taxable items and tax amount range table

Taxable Item	Range of Tax Amount
1. Crude oil	8—30 yuan/ton
2. Natural gas	2—15 yuan/1000m ³
3. Coal	0. 3—5 yuan/ton
4. Other non-medal ores	0. 5—20 yuan/ton or m ³
5. Ferrous ores	2—30 yuan/ton
6. Non-ferrous ores	0. 4—30 yuan/ton
7. Salt	10—60 yuan/ton
Solid salt	2—10 yuan/ton
Liquid salt	

The adjustments to the taxable items and tax amount range shall be determined by the State Council. The specific tax amount per unit applicable to taxpayers shall be determined, within a prescribed range of tax amounts per unit, by the Ministry of Finance in consultation with the relevant departments of the State Council in consideration of the resource situation of the taxable products exploited or produced by taxpayers, and shall be adjusted by the Ministry of Finance in accordance with the resource conditions and the exploitation conditions. For the details, please see the “Subsidiary Schedule of Resource Tax Taxable Items and Tax Amount Table”.

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Subsidiary Schedule of Resource Tax Taxable Items and Tax Amount Table

Taxable item	Scope (grade)	Tax amount	Taxable unit
I. Crude oil	Daqing Oil Administration Bureau	24	Ton
	Shengli Oil Administration Bureau	12	
	Liaohe Oil Administration Bureau	12	
	Dagang Oil Administration Bureau	12	
	Henan Oil Administration Bureau	12	
	Xinjiang Oil Administration Bureau	12	
	Talimu Oil Exploitation Centre	12	
	Tuha Oil Exploration and	12	
	Huabei Oil Administration Bureau	8	
	Jilin Oil Administration Bureau	8	
	Zhongyuan Oil Exploration Bureau	8	
	Jiangsu Oil Administration Bureau	8	
	Changqing Oil Exploration Bureau	8	
	Jidong Oil Exploration Development	8	
	Jiangnan Oil Administration Bureau	8	
	Yumen Oil Administration Bureau	8	
	Qinghai Oil Administration Bureau	8	
	Sichuan Oil Administration Bureau	8	
	Yunan, Guizh ou and Guangxi Area	8	
	Oil Exploration Bureau	8	
Yanchang Oil Mining Administration	8		
Other continental oil exploitation	8		
densed oil and hicondensed oil	8		
offshore oil exploitation	8		
II. Natural gas	Sichuan Oil Administration Bureau	15	m3
	Daqing Oil Administration Bureau	12	
	Shengli Oil Administration Bureau	8	
	Liaohe Oil Exploration Bureau	8	
	Huabei Oil Administration Bureau	4	
	Dagang Oil Administration Bureau	4	
	Zhongyuan Oil Exploration Bureau	4	
	Henan Oil Exploration Bureau	4	
	Xinjiang Oil Administration Bureau	4	
	Jidong Oil Exploration Development	4	
	Talimu Oil Exploitation Centre	4	
	Tuha Oil Exploration and Development	4	
	Jilin Oil Administration Bureau	4	

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	Other natural gas exploitation	2	
III. Coal	Those under the direct control of the Central Government		
	Beijing Mining Administration Bureau	0.50	Ton
	Kailuan Mining Administration Bureau	0.55	
	Fengfeng Mining Administration	0.50	
	Jingjing Mining Administration	0.40	
	Xinglong Mining Administration	0.40	
	Xingtai Mining Administration Bureau	1.20	
	Handan Mining Administration Bureau	0.80	
	Datong Mining Administration Bureau	2.40	
	Yangquan Mining Administration	0.80	
	Xiahuayuan Coal Mine	0.50	
	Babaoshan Coal Mine	0.50	
	Xishan Mining Administration Bureau	0.80	
	Fenxi Mining Administration Bureau	1.20	
	Lu'an Mining Administration Bureau	2.00	
	Hangang Mining Administration Bureau	0.50	
	Jincheng Mining Administration	2.00	
	Baotou Mining Administration Bureau	0.40	
	Wuda Mining Administration Bureau	0.40	
	Bohaiwan Coal Mine	0.30	
	Baorixile Coal Mine	0.30	
	Pingzhuang Mining Administration	0.30	
	Zhalainuoer Mining Administration	0.30	
	Huolinhe Coal Mine	0.30	
	Yiminhe Coal Mine	0.30	
	Dayan Mining Administration Bureau	0.30	
	Pingxiang Mining Administration	0.50	
	Fengcheng Mining Administration	0.80	
	Yinggangling Mining Administration	0.60	
	Luoshi Mining Administration Bureau	0.30	
	Zibuo Mining Administration Bureau	0.50	
	Xinwen Mining Administration Bureau	0.90	
	Zaozhuang Mining Administration	1.20	
Feicheng Mining Administration	0.90		
Yanzhou Mining Administration	1.20		
Fangzi Coal Mine	0.50		
Longkou Mining Administration Bureau	0.50		
Linyi Mining Administration Bureau	0.70		

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Chenghe Mining Administration Bureau	0.50	
Cuijiagou Coal Mine	0.60	
Yaojie Mining Administration Bureau	0.40	
Jingyuan Mining Administration	0.30	
Agan Town Coal Mine	0.30	
Shizuishan Mining Administration	0.40	
Shitanjing Mining Administration	0.40	
Huainan Mining Administration	0.80	
Huaibei Mining Administration	0.90	
Hami Mining Administration Bureau	0.30	
Urumqi mining Administration Bureau	0.30	
Aiwei'ergou Coal Mine	0.40	
Fushun Mining Administration Bureau	0.60	
Fuxin Mining Administration Bureau	0.40	
Beipiao Mining Administration Bureau	0.30	
Shengyang Mining Administration	0.30	
Liaoyuan Mining Administration	0.50	
Tonehua Mining Administration Bureau	0.40	
Shulan Mining Administration Bureau	0.30	
Huichun Mining Administration Bureau	0.30	
Jixi Mining Administration Bureau	0.50	
Hegang Mining Administration Bureau	0.60	
Shuangyashan Mining Administration	0.50	
Pingdingshan Mining Administration	1.30	
Jiaozuo Mining Administration	0.70	
Hebi Mining Administration Bureau	0.70	
Yima Mining Administration Bureau	0.60	
Zhengzhou Mining Administration	0.90	
Datun Coal Mining and Electricity	1.00	
Xuzhou Mining Administration Bureau	1.00	
Lianzhao Mining Administration	0.50	
Zixing Mining Administration Bureau	0.30	
Baisha Mining Administration Bureau	0.50	
Guangwang Mining Administration	0.50	
Furong Mining Administration Bureau	0.40	
Panzhuhua Mining Administration	0.70	
Nantong Mining Administration Bureau	0.70	
Tianfu Mining Administration Bureau	0.50	
Songzao Mining Administration Bureau	0.50	
Zhongliangshan Mining Administration	0.50	

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Yongrong Mining Administration	0.70	
Liuzhi Mining Administration Bureau	0.40	
Panjiang Mining Administration	0.70	
Yongcheng Mining Administration	0.60	
Tongchuan Mining Administration	0.40	
Pubai Mining Administration Bureau	0.40	
Qitaihe Mining Administration Bureau	0.60	
Yantai Mining Administration Bureau	0.40	
Badaohao Mining Administration	0.40	
Huoxian mining Administration	1.60	
Dongshan Coal Mine	1.60	
Yinying Coal Mine	1.60	
Hancheng Mining Administration	0.60	
Cangcun Coal Mine	0.40	
Nanzhuang Coal Mine	1.60	
Xiyu Coal Mine	1.60	
Nanpiao Mining Administration Bureau	0.30	
Tiefa Mining Administration Bureau	0.30	
Guzhuang Coal Mine	1.60	
Xiaoyu Coal Mine	1.60	
Those not under the direct control of the Central Government		
Beijing City	0.60	
Hebei Province	0.90	
Shanxi Provinc	1.60	
Inner Mongolian Autonomous Region	0.50	
Liaoning Province	0.60	
Heilongjiang Province	0.80	
Jiangsu Province	1.00	
Zhejiang Province	0.50	
Anhui Province	1.00	
Jiangxi Province	0.60	
Fujian Province	0.50	
Shandong Province	1.20	
Henan Province	1.00	
Hubei Province	0.50	
Hunan Province	0.50	
Guangxi Zhuang Nationality Autonomous	0.50	

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	Guangdong Province	0.50	
	Sichuan Province	0.60	
	Yunnan Province	0.60	
	Guizhou Province	0.60	
	Shan'anxi Province	0.50	
	Gansu Province	0.50	
	Ningxia Hui Nationality Autonomous	0.50	
	Qinghai Province	0.50	
	Xinjiang Uighur Autonomous Region	0.50	
	Jinlin Province	0.60	

For the other non-metal crude ores and other nonferrous crude ores not listed in the above table, the People's Government of the Province of their location shall determine the levying or deferring of the Resource Tax. For example, Yunan started to levy Resource Tax on underground hot water and mineral water, Sichuan imposed Resource Tax on mercury mines and rare earth mines and Zhejiang imposed Resource Tax on construction stones.

The taxable mineral products are graded in accordance with the Mineral Resource Grade Table of Some Major Products of the ministry of Finance. For those not listed in this table, the tax amount per unit shall be assessed by the People's Government at provincial level in reference to this table and the tax amount per unit for nearby mining districts listed in the "Subsidiary schedule of Resource Tax Taxable items and Tax Amount Table" with floating within 30%.

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