

外国驻华使（领）馆及其馆员在华 购买货物和服务增值税退税指南 (2016年10月)



中华人民共和国外交部
使团事务办公室

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一、关于外国驻华使（领）馆及其馆员在华购买货物和服务增值税退税政策的通知

财税〔2016〕51号

各省、自治区、直辖市、计划单列市财政厅（局）、国家税务局，新疆生产建设兵团财务局：

根据《维也纳外交关系公约》、《维也纳领事关系公约》、《中华人民共和国外交特权与豁免条例》、《中华人民共和国领事特权与豁免条例》、《中华人民共和国增值税暂行条例》和《财政部 国家税务总局关于全面推开营业税改征增值税试点的通知》（财税〔2016〕36号）等有关规定，现就外国驻华使（领）馆及其馆员在华购买货物和服务增值税退税政策通知如下：

一、中华人民共和国政府在互惠对等原则的基础上，对外国驻华使（领）馆及其馆员在中华人民共和国境内购买的货物和服务，实行增值税退税政策。

二、本通知第一条所称货物和服务，是指按规定征收增值税、属于合理自用范围内的生活办公类货物和服务。生活办公类货物和服务，是指为满足日常生活、办公需求购买的货物和服务。工业用机器设备、金融服务以及其他财政部和国家税务总局规定的货物和服务，不属于生活办公类货物和服务。

三：外国驻华使（领）馆及其馆员申请增值税退税的生活办公类货物和服务，应符合以下要求：

1. 除自来水、电、燃气、暖气、汽油、柴油外，购买货物申请退税单张发票的销售金额（含税价格）应当超过 800 元（含 800 元）人民币；购买服务申请退税单张发票的销售金额（含税价格）应当超过 300 元（含 300 元）人民币。

2. 使（领）馆馆员个人购买货物和服务，除车辆外，每人每年申报退税销售金额（含税价格）不超过 12 万元人民币。

3. 非增值税免税货物和服务。

四、增值税退税额，为增值税发票上注明的税额。增值税发票上未注明税额的，为按照不含税销售额和增值税征收率计算的税额。

五、本通知所称馆员，是指外国驻华使（领）馆的外交代表（领事官员）及行政技术人员，但是中国公民的或在中国永久居留的除外。外交代表（领事官员）和行政技术人员是指《中华人民共和国外交特权与豁免条例》第二十八条第（五）、（六）项和《中华人民共和国领事特权与豁免条例》第二十八条第（四）、（五）项规定的人员。

六、各国际组织驻华代表机构及其人员按照有关协定享有免税待遇的，可参照执行上述政策。

七、外国驻华使（领）馆及其馆员、国际组织驻华代表机构及其人员在华购买货物和服务增值税退税的具体管理办法，由国家税务总局商财政部、外交部另行制定。如中外双方需就退税问题另行制定协议的，由外交部商财政部、国家税务总局予以明确。

八、本通知自 2016 年 5 月 1 日起执行。《财政部国家税务总局关于外国驻华使领馆及外交人员购买的自用汽柴油增值税实行零税率的通知》（财税字〔1994〕100 号）、《财政部国家税务总局关于外国驻华使（领）馆及其外交人员购买中国产物品有关退税问题的通知》（财税字〔1997〕81 号）和《财政部国家税务总局关于国际组织驻华代表机构及其官员购买中国产物品有关退税问题的通知》（财税字〔1998〕71 号）同时废止。

财政部 国家税务总局

2016 年 4 月 29 日

二、外国驻华使（领）馆及其馆员在华购买货物和服务增值税退税管理办法

根据《中华人民共和国外交特权与豁免条例》、《中华人民共和国领事特权与豁免条例》、《中华人民共和国税收征收管理法》及实施细则、《中华人民共和国增值税暂行条例》、《中华人民共和国发票管理办法》、《财政部 国家税务总局关于全面推开营业税改征增值税试点的通知》（财税〔2016〕36号）和《财政部 国家税务总局关于外国驻华使（领）馆及其馆员在华购买货物和服务增值税退税政策的通知》（财税〔2016〕51号）等有关规定，制定本办法。

一、外国驻华使（领）馆及其馆员（以下称享受退税的单位和人员）在中华人民共和国境内购买货物和服务增值税退税适用本办法。

享受退税的单位和人员，包括外国驻华使（领）馆的外交代表（领事官员）及行政技术人员，中国公民或者在中国永久居留的人员除外。外交代表（领事官员）和行政技术人员是指《中华人民共和国外交特权与豁免条例》第二十八条第五、六项和《中华人民共和国领事特权与豁免条例》第二十八条第四、五项规定的人员。

实行增值税退税政策的货物与服务范围，包括按规

定征收增值税、属于合理自用范围内的生活办公类货物和服务（含修理修配劳务，下同）。生活办公类货物和服务，是指为满足日常生活、办公需求购买的货物和服务。工业用机器设备、金融服务以及财政部和国家税务总局规定的其他货物和服务，不属于生活办公类货物和服务。

二、下列情形不适用增值税退税政策：

（一）购买非合理自用范围内的生活办公类货物和服务；

（二）购买货物单张发票销售金额（含税价格）不足 800 元人民币（自来水、电、燃气、暖气、汽油、柴油除外），购买服务单张发票销售金额（含税价格）不足 300 元人民币；

（三）个人购买除车辆外的货物和服务，每人每年申报退税的销售金额（含税价格）超过 12 万元人民币的部分；

（四）增值税免税货物和服务。

三、申报退税的应退税额，为增值税发票上注明的税额。增值税发票上未注明税额的，按下列公式计算应退税额：

应退税额 = 发票或客运凭证上列明的金额（含增值税）÷（1 + 增值税征收率）× 增值税征收率

四、外国驻华使(领)馆应在首次申报退税前,将使(领)馆馆长或其授权的外交人员(领事官员)签字字样及授权文件、享受退税人员范围、使(领)馆退税账户报外交部礼宾司备案;如有变化,应及时变更备案。外交部礼宾司将使(领)馆退税账户转送北京市国家税务局备案。

五、享受退税的单位和人员,应使用外交部指定的电子信息系统,真实、准确填报退税数据。申报退税时除提供电子申报数据外,还须提供以下资料:

(一)《外国驻华使(领)馆及国际组织退税申报汇总表》(附件 1,以下简称《汇总表》)一式两份;

(二)《外国驻华使(领)馆及国际组织退税申报明细表》(附件 2,以下简称《明细表》)一式两份;

(三)购买货物和服务的增值税发票原件,或纳入税务机关发票管理的客运凭证原件(国际运输客运凭证除外,以下简称退税凭证)。

享受退税的单位和人员如需返还发票原件,还应同时报送发票复印件一份,经外交部礼宾司转送北京市国家税务局。北京市国家税务局对原件审核后加盖印章,经外交部礼宾司予以退还,将复印件留存。

六、享受退税的单位和人员申报退税提供的发票应符合《中华人民共和国发票管理办法》的要求,并注明

付款单位（个人）、商品名称、数量、金额、开票日期等；客运凭证应注明旅客姓名、金额、日期等。

七、享受退税的单位和人员报送的退税资料应符合以下要求：

（一）《汇总表》应由使（领）馆馆长或其授权的外交人员（领事官员）签字。

（二）《汇总表》与《明细表》逻辑关系一致。

（三）电子申报数据与纸质资料内容一致。

（四）退税凭证应按《明细表》申报顺序装订。

（五）应退税额计算准确。

八、享受退税的单位和人员，应按季度向外交部礼宾司报送退税凭证和资料申报退税，报送时间为每年的 1 月、4 月、7 月、10 月；本年度购买的货物和服务（以发票开具日期为准），最迟申报不得迟于次年 1 月。逾期报送的，外交部礼宾司不予受理。

九、外交部礼宾司受理使（领）馆退税申报后，10 个工作日内，对享受退税的单位和人员的范围进行确认，对申报时限及其他内容进行审核、签章，将各使（领）馆申报资料一并转送北京市国家税务局办理退税，并履行交接手续。

十、北京市国家税务局在接到外交部礼宾司转来的退税申报资料及电子申报数据后，10个工作日内对其完整性、规范性、准确性、合理性进行审核，并将审核通过的税款退付给使(领)馆退税账户。经审核暂缓办理、不予办理退税的，应将具体原因在电子系统中注明。

十一、对享受退税的单位和人员申报的货物与服务是否属合理自用范围或者申报凭证真实性有疑问的，税务机关应暂缓办理退税，并通过外交部礼宾司对其进行问询。

十二、税务机关如发现享受退税的单位和人员申报的退税凭证虚假或所列内容与实际交易不符的，不予退税，并通过外交部礼宾司向其通报；情况严重的，外交部礼宾司将不再受理其申报。

十三、享受退税的单位和人员购买货物和服务办理退税后，如发生退货或转让所有权、使用权等情形，须经外交部礼宾司向北京市国家税务局办理补税手续。如转让需外交部礼宾司核准的货物，外交部礼宾司应在确认转让货物未办理退税或已办理补税手续后，办理核准转让手续。

十四、如中外双方需就退税问题另行制定协议的，由外交部商财政部、国家税务总局予以明确。

十五、各国际组织驻华代表机构及其人员按照有关

协定享有免税待遇的，可参照本办法执行。

本办法自 2016 年 5 月 1 日起执行，以发票开具日期或客运凭证载明的承运日期为准。《国家税务总局外交部关于印发〈外国驻华使（领）馆及其人员在华购买物品和劳务退还增值税管理办法〉的通知》（国税发〔2003〕20 号）同时废止。《国家税务总局关于调整外国驻华使领馆及外交人员自用免税汽柴油管理办法的通知》（国税函〔2003〕1346 号）自 2016 年 10 月 1 日起停止执行。

国家税务总局 外交部

2016 年 8 月 31 日

附件 1

外国驻华使（领）馆及国际组织退税申报汇总表

机构名称：		机构代码：		所属期次：		金额单位：元（人民币）	
购进货物或服务类别	申报凭证数量	注明税额的发票 销售金额（含税 价格）	发票注明 的税额	未注明税额的发 票销售金额（含 税价格）	未注明税额 发票的退税 额	应退税额	备注
(A) 自来水							
(B) 电							
(C) 燃气							
(D) 暖气							
(E) 汽油							
(F) 柴油							
(G) 货物							
(H) 服务							
合计							
兹声明以上申报无讹并承担一切经济责任及法律责任。							
申报人员：		电话号码：					
财务负责人：		机构负责人签字：					
机构章：		日期（年/月/日）：					
审批部门意见：		经办人：					
负责人：		签章：					

附件 2

外国驻华使（领）馆及国际组织退税申报明细表

机构名称：

所属时间：

金额单位：元（人民币）

使馆汇总 发票序号	购买人	发票代 码及号 码	类别 代码	货物或 服务名 称	购进 数量	计量 单位	注明税 额的发 票销售 金额 (含税 价格)	发票注 明的税 额	未注明 税额的 发票销 售金额 (含税 价格)	未注明 税额发 票的退 税额	应退 税额	税务机关 审核意见	备注
1													
2													
3													
.....													
18													
19													
20													
本页合计：		张数：20											
20													
总计：		张数：											

兹声明以上申报无讹并承担一切经济责任及法律责任。

三、退税常见知识问答

一、退税政策类问题

1、问：哪些货物和服务享受增值税退税？

答：必须是在中国境内购买的按规定征收增值税、属于合理自用范围内的生活办公类货物和服务。

2、问：增值税以外的税种是否可以办理退（免）税？

答：除增值税外，各馆在对等基础上在华购买办公用房产、馆员宿舍等可以享受免契税、印花税等待遇，具体由外交部行政司办理。此外，从境外运进公（自）务用品可按规定享受免进口环节税。

3、问：生活办公类货物和服务的含义是什么？

答：是指为满足日常生活、办公需求购买的货物和服务。工业用机器设备、金融服务以及财政部和国家税务总局规定的其他货物和服务，不属于生活办公类货物和服务。例如购买投资、理财性产品不在退税范围之内。

4、问：对申报退税发票限额有何要求？

答：除自来水、电、燃气、暖气、汽油、柴油外，购买货物申请退税单张发票的销售金额（含税价格）应当超过 800 元（含 800 元）人民币；购买服务申请退

税单张发票的销售金额（含税价格）应当超过 300 元（含 300 元）人民币。

5、问：对个人购买货物和服务的限额有何要求？

答：驻华使（领）馆馆员个人购买货物和服务，除车辆外，每人每年（按 1 月 1 日至 12 月 31 日计）申报退税销售金额（含税价格）不超过 12 万元人民币。2016 年 5 月 1 日至 12 月 31 日申报退税销售金额（含税价格）不超过 8 万元人民币。

6、问：申报退税的应退税额怎样计算？

答：目前市面流通的增值税发票有两种。一种是发票注明税额的，该税额即为应退税额；另一种是发票没有注明税额的，计算公式为：应退税额 = 发票或客运凭证上列明的金额（含增值税）÷（1+ 增值税征收率）× 增值税征收率。增值税征收率统一为 3%。

7、问：营改增退税新政策何时开始执行？以前的服务类消费发票可以追溯退税吗？

答：由于 2016 年 5 月 1 日前营改增仅在中国部分城市试点，且多数服务类消费均未纳入试点，此次新政策适用于 2016 年 5 月 1 日（含）起产生的增值税发票，以发票开具日期或客运凭证载明的承运日期为准。2016 年 5 月 1 日之前的增值税发票无法追溯退税。

8、问：免税加油卡于 2016 年 10 月 1 日停用后，卡

中余额还能继续使用吗？现在去加油站充值，加油站不提供增值税发票怎么办？

答：2016 年 10 月 1 日起停办免税加油卡，但加油卡充值功能继续有效，卡中余额仍可继续使用。由于技术原因，目前大部分中石化和中石油加油站点仅能开具未注明税额的增值税发票。根据规定，此类发票只能按 3% 的征收税率退税。为减少退税损失，建议各馆前往中石化位于静安里或日坛的指定加油站办理加油卡或充值，上述两个加油站可开具注明 17% 税额的电子增值税发票。中石油目前暂未启动增值税电子发票，使馆客户可前往中石油中心发卡点（北苑路 86 号院 2 区 11 号楼）办理加油卡或充值并领取收据，凭收据稍后领取增值税电子发票。

9、问：我没有加油卡，怎么办理退税？

答：建议您前往中石化或中石油指定的加油站先办卡再加油。否则，在上述两个加油点之外的加油站办卡、充值或加油，目前只能取得未注明税额的增值税发票，按 3% 的征收税率申报退税。

10、问：我购买的火车票没有增值税发票，能否直接办理退税？

答：凭火车票可直接办理退税。

11、问：我购买的中国境内机票和国际机票是否均能办理退税？

答：中国境内机票凭盖有税务部门认可公章的行程单可直接办理退税。国际机票不予退税。

12、问：我馆部分馆员已于近日离任，离任人员 2016 年 5 月 1 日起取得的增值税发票能否办理退税？

答：已离任馆员 2016 年 5 月 1 日至离任之日期间取得的增值税发票可以申请退税。请在 2016 年 11 月提交申请，逾期不再受理。

2017 年起，馆员离任之日前消费取得的增值税发票可自离任之日起 3 个月内申请办理退税，超过 3 个月不予受理。

13、问：为什么我馆申报发票限额不是 800 元和 300 元？为什么我馆服务类消费不享受退税？为什么我馆馆员个人消费不享受退税？如有此类情况该如何处理？

答：中方本着对等互惠的原则，在各国给予中国驻外使(领)馆退免税待遇的基础上给予各国驻华使(领)馆相应的退税待遇。因此，不同驻华使(领)馆之间的退税待遇可能有所差别，且不具可比性。与此同时，中方鼓励各国给予中国驻外使(领)馆及馆员完全退免税待遇，并愿在对等互惠基础给予相关国家驻华使(领)馆及馆员同等的退税待遇。具体可通过双边渠道进行沟通。

14、问：我是使馆中国公民或国际组织中国籍国际职员，能办理退税吗？

答：根据《维也纳外交关系公约》和中国与有关国际组织及其驻华代表机构签署的东道国协定，驻华使馆中国公民或国际组织驻华代表机构的中国籍国际职员不享受增值税退税。

15、问：馆员家属可以退税吗？如何申报？

答：根据《维也纳外交关系公约》，“构成一户之家属”（配偶及未成年子女）享有与馆员同等免税权利。但是请以馆员名义申报。火车票、机票等无法显示馆员姓名的，请填写发票明细时在“备注”栏中说明。

(退税政策咨询电话：010-65963464)

二、退税手续类问题

1、问：申报退税需要哪些材料？

答：（1）使用外交部使团办退税系统生成的电子申报数据；（2）《外国驻华使（领）馆及国际组织退税申报汇总表》一式两份；（3）《外国驻华使（领）馆及国际组织退税申报明细表》一式两份；（4）购买货物和服务的增值税发票原件，或纳入税务机关发票管理的客运凭证原件（国际运输客运凭证除外）。享受退税的单位和人员如需返还发票原件，还应同时报送发票复印件一份。

2、问：外国驻华使（领）馆首次申报退税如何备案？

答：外国驻华使（领）馆应在首次申报退税前，将使（领）馆馆长或其授权的外交人员（领事官员）签字字样及授权文件、享受退税人员范围、使（领）馆退税账户报外交部使团办备案；如有变化，应及时变更备案。

3、问：申报退税的日期要求？

答：按季度向外交部使团办报送退税凭证和资料申报退税，报送时间为每年的 1 月、4 月、7 月、10 月 1 日至 15 日；本年度购买的货物和服务（以发票开具日期为准），最迟申报不得迟于次年 1 月 15 日。

4、问：税务机关对申报退税发票的要求？

答：申报退税提供的发票应符合《中华人民共和国发票管理办法》的要求，并注明付款单位（个人）、商品名称、数量、金额、开票日期等；客运凭证应注明旅客姓名、金额、日期等。发票抬头为单位的应注明各馆中文全称，抬头为个人的应使用与本人外交（领事）身份证件信息一致的中文或英文姓名全称。

5、问：税务机关对报送的退税资料有何要求？

答：（1）《外国驻华使（领）馆及国际组织退税申报汇总表》和《外国驻华使（领）馆及国际组织退税申报明细表》应由外交部指定的电子信息系统打印生成。（2）《外国驻华使（领）馆及国际组织退税申报汇总表》

应由使(领)馆馆长或其授权的外交人员(领事官员)签字。(3)《汇总表》应与《明细表》逻辑关系一致。(4)电子申报数据应与纸质资料内容一致。(5)退税凭证应按《明细表》申报顺序装订。(6)应退税额应计算准确。

6、问：中方对不符合要求的退税申报如何处理？

答：(1)逾期报送的，外交部使团办不予受理。(2)申报资料的完整性、规范性、准确性、合理性不符合要求的，税务机关暂缓办理或不予办理退税，并将具体原因在电子系统中注明。(3)对享受退税的机构和个人申报的货物与服务是否属合理自用范围或者申报凭证真实性有疑问的，税务机关暂缓办理退税，并通过外交部使团办对申报机构或个人进行问询。(4)税务机关如发现享受退税的机构或个人申报的退税凭证虚假或所列内容与实际交易不符的，将不予退税。外交部使团办将视情进行交涉；情况严重的，视情中止有关机构或个人的退税资格。

7、问：办理退税后发生退货或转让等情形应如何处理？

答：办理退税后如发生退货或转让所有权、使用权等情形，须通过外交部使团办向北京市国家税务局办理补税手续。如转让需外交部使团办核准的货物，外交部使团办应在确认转让货物未办理退税或已办理补税手续后，办理核准转让手续。

8、问：我馆此次申报的退税有几张发票未予退税，是什么原因？如问题解决如何补报？

答：各馆可登录外交部使团办退税系统查看未予退税原因，如有进一步问题，可向税务机关或外交部使团办咨询。经与中方协商一致后，可在下季度重新申报有关发票，并在备注中注明。补报退税应在中方规定的限期内进行。

(退税手续咨询电话：010-63911471)

三、系统填报类问题

1、问：升级后的系统与旧系统相比在填报内容上有何改动？

答：(1)新系统“添加发票明细”栏目新增了“发票类型”选项，分为“未注明税额的发票(默认税率3%)”和“注明税额的发票(需要手动填写“发票税率”，范围为1%-100%)”。(2)“添加发票明细”栏目“货物类别代码”已根据新规定进行了相应改动。

2、问：为什么申报表(纸质)和明细汇总表不能打印？

答：必须先选择“待提交申报表”，点击“提交”后才能打印。

3、问：银行账号变动后如何修改？

答：机构如修改银行账号，需照会外交部使团办提

出申请。外交部使团办同意后解锁相应机构的银行账号修改权限，机构可在客户端进行修改，修改完毕后即自动锁定。

4、问：退税系统无法登录怎么办？

答：请检查是否已安装退税系统驱动程序，在浏览器设置里将退税系统网址添加为可信任站点，建议使用IE8 及其以上版本的浏览器，或检查网络是否禁止访问退税系统网址。如是，请修改为允许访问。

5、问：退税系统密钥不够用或遗失怎么办？

答：可拨打系统填报咨询电话，联系购买新的密钥，每个 280 元人民币。

(系统填报咨询电话：010-65964803)



Guide to Value-Added Tax Refund on Goods and Service Purchase by Diplomatic (Consular) Missions and Their Staff in China

(October 2016)

Office of Foreign Missions
Ministry of Foreign Affairs
People's Republic of China

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I. Notice on Value-Added Tax Refund Policies on Goods and Service Purchase by Diplomatic (Consular) Missions and Their Staff in China

cai shui [2016] No. 51

Financial departments (bureaus) of provinces, autonomous regions, direct-controlled municipalities and cities specifically designated in the state plan, State Administration of Taxation and Financial Bureau of Xinjiang Production and Construction Corps:

In accordance with *Vienna Convention on Diplomatic Relations*, *Vienna Convention on Consular Relations*, *Regulations of the People's Republic of China concerning Diplomatic Privileges and Immunities*, *Regulations of the People's Republic of China concerning Consular Privileges and Immunities*, *Provisional Regulations of the People's Republic of China on Value-Added Tax*, *Notice of the Ministry of Finance and State Administration of Taxation on Comprehensively Advancing the Trial of Replacement of Business Tax with Value-Added Tax* (cai shui [2016] No. 36) and other relevant regulations, the value-added tax refund policies on goods

and service purchase by Diplomatic (Consular) Missions and their staff in China are hereby notified as follows:

I. On the basis of mutual benefit and reciprocity principle, the PRC government implements the value-added tax refund policies for goods and service purchase by Diplomatic (Consular) Missions and their staff in China.

II. The goods and services mentioned in Article I hereof refer to living and office goods and services on which value-added tax should be levied as stipulated and that are within the reasonable self-use purpose. Living and office goods and services refer to these goods and services that are purchased to meet daily living and office demands. Machineries and equipments for industrial use, financial services and other goods and services as specified by the Ministry of Finance and State Administration of Taxation are not living or office goods and services.

III. Living and office goods and services for which Diplomatic (Consular) Missions and their staff apply for value-added tax refund should meet the following requirements:

1. Except for running water, electricity, gas, heating, gasoline and diesel, the sales amount (tax-inclusive) of single invoice of purchased goods/services for which refund is

claimed should exceed RMB800 (inclusive)/RMB300 (inclusive).

2. The sales amount (tax-inclusive) of goods and services (except for vehicles) for which Diplomatic (Consular) Missions personnel declare tax refund shall not exceed RMB120,000 per person every year.

3. Goods and services not exempted from value-added tax.

IV. The value-added tax refund is the tax amount indicated on the value-added tax invoice. If no tax amount is indicated on the value-added tax invoice, the tax will be refunded based on the tax-exclusive sales amount and the value-added tax levy rate.

V. Diplomatic (Consular) Missions staff mentioned in this Notice refer to diplomatic representatives (consular officers) and administrative/technical personnel, excluding those who are Chinese citizens or permanently reside in China. Diplomatic representatives (consular officers) and administrative/technical personnel refer to the personnel specified in Clauses (v) and (vi) of Article 28 of Regulations of the People's Republic of China concerning Diplomatic Privileges and Immunities and Clauses (iv) and (v) of Article 28 of Regulations of the

People's Republic of China concerning Consular Privileges and Immunities.

VI. For representative offices of international organizations in China and their staff entitled to tax exemption according to relevant conventions, the above policies could be referenced to.

VII. Specific regulations on value-added tax refund on goods and service purchase by Diplomatic (Consular) Missions and their staff in China as well as representative offices of international organizations and their staff in China should be formulated by State Administration of Taxation, Ministry of Finance and Ministry of Foreign Affairs through discussion. In case that Chinese and foreign sides need to reach agreements on tax refund, it should be specified by the Ministry of Foreign Affairs, Ministry of Finance and State Administration of Taxation through discussion.

VIII. This Notice shall enter into force as of May 1, 2016. Since then, the *Notice of Ministry of Finance and State Administration of Taxation on Implementing Zero Value-Added Tax Rate for Self-Use Gasoline and Diesel Purchased by Diplomatic (Consular) Missions and Personnel in China* (Cai Shui Zi [1994] No. 100), *Notice of Ministry of Finance and State Administration of Taxation on Tax Refund on Articles*

Made in China and Purchased by Diplomatic (Consular) Missions and Personnel in China (Cai Shui Zi [1997] No. 81) and *Notice of Ministry of Finance and State Administration of Taxation on Tax Refund on Articles Made in China and Purchased by Representative Offices of International Organizations and Their Officers in China* (Cai Shui Zi [1998] No. 71) were abolished.

Ministry of Finance State Administration of Taxation

April 29, 2016

II. Regulations on Value-Added Tax Refund on Goods and Service Purchase by Diplomatic (Consular) Missions and Their Staff in China

In accordance with relevant regulations such as *Regulations of the People's Republic of China concerning Diplomatic Privileges and Immunities*, *Regulations of the People's Republic of China concerning Consular Privileges and Immunities*, *Law of the People's Republic of China on the Administration of Tax Collection* and detailed implementation rules, *Provisional Regulations of the People's Republic of China on Value-Added Tax*, *Administrative Measures of the People's Republic of China for Invoices*, *Circular of the Ministry of Finance and State Administration of Taxation on Comprehensively Advancing the Trial of Replacement of Business Tax with Value-Added Tax* (Cai Shui [2016] No. 36) and *Notice of Ministry of Finance and State Administration of Taxation on Value-Added Tax Refund Policies on Goods and Service Purchase by Diplomatic (Consular) Missions and Their Staff in China* (Cai Shui [2016] No. 51), it is hereby stipulated as follows:

- I. These Measures apply to value-added tax refund on

goods and service purchase by Diplomatic (Consular) Missions and their staff (hereinafter referred to as missions and personnel entitled to tax refund) within the People's Republic of China.

Missions and personnel entitled to tax refund include diplomatic representatives (consular officers) and administrative/technical personnel of Diplomatic (Consular) Missions in China, excluding those who are Chinese citizens or permanently reside in China. Diplomatic representatives (consular officers) and administrative/technical personnel refer to the personnel specified in Clauses (v) and (vi) of Article 28 of Regulations of the People's Republic of China concerning Diplomatic Privileges and Immunities and Clauses (iv) and (v) of Article 28 of Regulations of the People's Republic of China concerning Consular Privileges and Immunities.

The goods and services for which value-added tax refund policies are implemented include the living and office goods and services (including repair and replacement services, the same as below) on which value-added tax should be levied as stipulated and that are within the reasonable self-use purpose. Living and office goods and services refer to these goods and services that are purchased to meet daily living and office demands. Machineries and equipments

for industrial use, financial services and other goods and services as specified by the Ministry of Finance and State Administration of Taxation are not living or office goods and services.

II. The value-added tax refund policies don't apply under the following circumstances:

(i) Purchase of living and office goods and services on that are outside the reasonable self-use purpose.

(ii) Except for running water, electricity, gas, heating, gasoline and diesel, the sales amount (tax-inclusive) of single invoice of purchased goods/services is less than RMB800 (inclusive)/RMB300 (inclusive).

(iii) The part (that exceeds RMB120,000 per person every year) of the sales amount (tax-inclusive) of goods and services (except for vehicles) for which individuals declare tax refund.

(iv) Goods and services exempted from value-added tax.

III. The refundable tax declared is the tax amount indicated on the value-added tax invoice. If no tax amount is indicated on the value-added tax invoice, the refundable tax should be calculated according to the following formula:

refundable tax = amount (including value-added tax) indicated on the invoice or passenger transportation voucher $\div (1 + \text{value-added tax levy rate}) \times \text{value-added tax levy rate}$

IV. Prior to the first declaration of tax refund, Diplomatic (Consular) Missions in China should submit the signature by the heads of missions or authorized diplomats (consular officers), authorization documents, scope of personnel entitled to tax refund and tax refund accounts of the Diplomatic (Consular) Missions to the Protocol Department of Ministry of Foreign Affairs for filing. In case of any changes, the filing should be changed promptly. The Protocol Department of Ministry of Foreign Affairs should transfer the tax refund accounts of Diplomatic (Consular) Missions to Beijing Municipal Office, State Administration of Taxation (SAT) for filing.

V. The missions and personnel entitled to tax refund should use the electronic information system designated by the Ministry of Foreign Affairs and provide authentic and accurate data on tax refund. In addition to electronic declaration data, the following document should also be provided when declaring tax refund:

(i) *Summary Table of Tax Refund Declaration by Embassies (Consulates) and International Organizations in*

China (Attachment 1, hereinafter referred to the *Summary Table*) in duplicate;

(ii) *Detailed Table of Tax Refund Declaration by Embassies (Consulates) and International Organizations in China* (Attachment 2, hereinafter referred to the *Detailed Table*) in duplicate;

(iii) Originals of value-added tax invoices for goods and service purchase or originals of passenger transportation vouchers (hereinafter referred to as tax refund voucher, excluding international passenger transportation voucher) that are put under the invoice management of taxation authorities.

If missions and personnel entitled to tax refund require return of invoice originals, their copies should be submitted and transferred to Beijing Municipal Office, SAT via the Protocol Department of Ministry of Foreign Affairs. Beijing Municipal Office, SAT stamps originals after review. The Protocol Department of Ministry of Foreign Affairs returns them, with copies retained.

VI. The invoices provided by missions and personnel entitled to tax refund to declare tax refund should meet the *Administrative Measures of the People's Republic of China for Invoices*, on which payer (missions or individual),

name and quantity of commodity, amount, issuing date, etc. should be indicated. Passenger name, amount, date, etc. should be indicated on passenger transportation vouchers.

VII. Tax refund documents submitted by missions and personnel entitled to tax refund should meet the following requirements:

(i) The *Summary Table* should be signed by the heads of missions or authorized diplomats (consular officers).

(ii) The *Summary Table* and *Detailed Table* should be logically consistent.

(iii) Electronic declaration data should be consistent with paper documents.

(iv) Tax refund vouchers should be bound as per the declaration sequence of the *Detailed Table*.

(v) Refundable tax should be calculated accurately.

VIII. Missions and personnel entitled to tax refund should submit tax refund vouchers and documents to the Protocol Department of Ministry of Foreign Affairs for declaring tax refund on a quarterly basis (January, April, July and October). Goods and services (subject to the invoice issuing date) purchased this year should be declared no later

than next January. Overdue submission will be denied by the Protocol Department of Ministry of Foreign Affairs.

IX. Within ten working days after receipt of tax refund declaration by Diplomatic (Consular) Missions, the Protocol Department of Ministry of Foreign Affairs should confirm the scope of missions and personnel entitled to tax refund, review, sign and stamp declaration deadline and other contents, transfer the declaration documents of the Diplomatic (Consular) Missions to Beijing Municipal Office, SAT for tax refund, and go through handover formalities.

X. Within ten working days after receipt of tax refund declaration documents and electronic declaration data transferred from the Protocol Department of Ministry of Foreign Affairs, Beijing Municipal Office, SAT should review their completeness, normativity, accuracy and reasonableness, and return the tax amount that has passed review to the tax refund accounts of Diplomatic (Consular) Missions. If the review results are postponing or refusing tax refund, specific reasons should be indicated in the electronic system.

XI. In case of any doubt regarding whether goods and services declared by missions and personnel entitled to tax refund are within the reasonable self-use purpose or declaration vouchers are authentic, taxation authorities should postpone

tax refund and enquire them via the Protocol Department of Ministry of Foreign Affairs.

XII. If tax refund vouchers of missions and personnel entitled to tax refund are found false or contents are found inconsistent with actual transactions by taxation authorities, tax shouldn't be refunded, and a notice will be circulated. In case of serious abuse, the Protocol Department of Ministry of Foreign Affairs will no longer accept their declaration.

XIII. If missions and personnel entitled to tax refund return goods or transfer ownership, use rights, etc. after tax has been refunded on goods and services purchased, they should go through corresponding tax payment formalities to Beijing Municipal Office, SAT via the Protocol Department of Ministry of Foreign Affairs. If the goods subject to verification of the Protocol Department of Ministry of Foreign Affairs are to be transferred, the Protocol Department of Ministry of Foreign Affairs should handle transfer verification formalities after confirming whether tax refund formalities have been handled or not for transferred goods.

IVX. In case that Chinese and foreign sides need to reach agreements on tax refund, it should be specified by the Ministry of Foreign Affairs, Ministry of Finance and State Administration of Taxation through discussion.

XV. For representative offices of international organizations in China and their staff entitled to tax exemption according to relevant conventions, these Measures could be referenced to.

These Measures shall enter into force as of May 1, 2016. The invoice issuing date or ride date indicated on passenger transportation voucher should prevail. The *Notice of State Administration of Taxation and Ministry of Foreign Affairs on Printing and Distributing Administrative Measures for Value-Added Tax Refund on Goods and Labor Service Purchase by Diplomatic (Consular) Missions and Their Staff in China* (Guo Shui Fa [2003] No. 20) were abolished simultaneously. The *Notice of State Administration of Taxation on Adjustment of Administrative Measures for Self-use Gasoline and Diesel of Diplomatic (Consular) Missions and Personnel in China* (Guo Shui Han [2003] No. 1346) shall be abolished on October 1, 2016.

State Administration of Taxation Ministry of Foreign Affairs

August 31, 2016

SCHEDULE 1

Summary Table of Tax Refund Declaration by Embassies (Consulates) and International Organizations in China

Institution name:				Institution code:			Issue:			Amount	unit:	Yuan
Category of purchased goods or service	Quantity of declaration vouchers	Sales amount (tax-inclusive) of invoice with tax amount indicated	Tax amount indicated on the invoice	Sales amount (tax-inclusive) of invoice without tax amount indicated	Tax refund amount of invoice without tax amount indicated	Refundable tax	Remarks					
(A) Running water												
(B) Electricity												
(C) Gas												
(D) Heating												
(E) Gasoline												
(F) Diesel												
(G) Goods												
(H) Service												
Total												
It is hereby declared that the above declaration is not false and all economic and legal responsibilities will be borne.												
Declarer:				Telephone number:								
Financial principal:				Signature of institution principal:								
Seal of institution:				Date (mm/dd/yy):								
Comments of review department:				Handled by:								
Principal:				Signature and stamping:								

Attachment 2

Detailed Table of Tax Refund Declaration by Embassies (Consulates) and International Organizations in China

Institution name:

Time:

Amount unit: Yuan (RMB)

Summary of embassies Invoice SN	Purchaser	Invoice code and number	Category Code	Name of goods or service	Purchase Quantity	Measurement Unit	Sales amount (tax-inclusive) of invoice with tax amount indicated	Tax amount indicated on the invoice	Sales amount (tax-inclusive) of invoice without tax amount indicated	Tax refund amount of invoice without tax amount indicated	Refundable tax	Review comments of taxation authority	Remarks
1													
2													
3													
.....													
18													
19													
20													
Total of this page: 20	Number of pages: 20	.....	.....	.....	.....		.....		.....
Total:	Number of pages:	.....	.....	.....	.....		.....		.....

It is hereby declared that the above declaration is not false and all economic and legal responsibilities will be borne.

III. Common Q&A Relating to Tax Refund

I. Questions relating to tax refund policies

1. Q: Which goods and services are entitled to value-added tax refund?

A: They must be the living and office goods and services on which value-added tax should be levied as stipulated and that are purchased within China and within the reasonable self-use purpose.

2. Q: Can other taxes than value-added tax be refunded (exempted)?

A: Apart from value-added tax refund, purchase of office buildings, staff residences, etc. by Diplomatic (Consular) Missions is entitled to deed tax, stamp tax, etc. on the basis of reciprocity. It is handled by the Administrative Department of Ministry of Foreign Affairs. In addition, official (self-use) articles transported from overseas could be exempted from import linkage tax.

3. Q: What's the meaning of living and office goods and services?

A: Living and office goods and services refer to these goods and services that are purchased to meet daily living and office demands. Machineries and equipment for industrial use, financial services and other goods and services as specified by the Ministry of Finance and State Administration of Taxation are not living or office goods and services. E.g., purchase of investment and wealth management products is not eligible for tax refund.

4. Q: What are requirements on amount limit of invoices for which tax refund is declared?

A: Except for running water, electricity, gas, heating, gasoline and diesel, the sales amount (tax-inclusive) of single invoice of purchased goods/services for which tax refund is claimed should exceed RMB800 (inclusive) and RMB300 (inclusive) respectively.

5. Q: What are requirements on amount limit of goods and service purchase by individuals?

A: The sales amount (tax-inclusive) of goods and services (except for vehicles) for which Diplomatic (Consular) Missions personnel in China declares tax refund shall not exceed RMB120,000 per person every year (from January 1 to December 31). The sales amount (tax-inclusive) for which tax refund is declared shall not exceed RMB80,000

from May 1 to December 31, 2016.

6. Q: How is the refundable tax declared calculated?

A: Two kinds of value-added tax invoices are prevailing in the market. One has tax amount indicated. The tax amount is the refundable tax. The other has no tax amount indicated. It is calculated according to the following formula: refundable tax = amount (including value-added tax) indicated on the invoice or passenger transportation voucher \div (1+ value-added tax levy rate) x value-added tax levy rate. The common value-added tax levy rate is 3%.

7. Q: When will the new policies on replacement of business tax with value-added tax take effect? Can past service purchase invoices enjoy retrospective tax refund?

A: Before May 1, 2016, the replacement trial of business tax with value-added tax is only carried out in some Chinese cities, and most service purchases are not included in the trial. This new policy applies to value-added tax invoices that are issued on May 1, 2016 or thereafter (subject to invoice issuing date or ride date indicated on passenger transportation voucher). The value-added tax invoices that were issued before May 1, 2016 cannot enjoy retrospective tax refund.

8. Q: After tax-free gas cards are put out of service on October 1, 2016, can the balances still be used? What can be done if the gas station doesn't provide value-added tax invoices for recharge?

A: The issuing of tax-free gas cards was stopped on October 1, 2016. However, the card recharge function remains effective and balances can still be used. Due to technical reason, most Sinopec and PetroChina gas stations can only issue the value-added tax invoices without tax amount indicated. According to applicable regulations, tax refund of such invoices can only be calculated based on the levy rate of 3%. To reduce tax refund loss, it is recommended that Diplomatic (Consular) Missions should apply for gas cards or recharge them at the designated gas stations of Sinopec at Jing'anli or Ritan. These two stations can issue electronic value-added tax invoices with 17% tax amount indicated. PetroChina hasn't released electronic value-added tax invoices so far. Diplomatic (Consular) Missions may apply for gas cards or recharge them and obtain receipt at the card issuing point (#11 Building, #2 Zone, #86 Compound, Beiyuan Road) of PetroChina Center. Later, the electronic value-added tax invoices can be acquired based on the receipt.

9. Q: How can I claim tax refund without gas card?

A: It is recommended that you should apply for gas cards at the designated gas stations of Sinopec or PetroChina before filling. If application for cards, recharge or gas filling are completed in other stations than the above two stations, only the value-added tax invoices without tax amount indicated can be obtained and tax refund will be declared as per the levy rate of 3%.

10. Q: Can tax refund be claimed directly if no value-added tax invoice is issued for my train ticket?

A: Tax refund can be claimed directly based on the train ticket.

11. Q: Can tax refund be claimed for domestic and international air tickets?

A: Tax refund can be directly claimed for domestic air tickets based on travel itineraries on which tax authorities have affixed an official seal. No tax will be refunded for international tickets.

12. Q: Can tax refund be claimed for value-added tax invoices obtained by some outgoing staff of embassies (consulates) on May 1, 2016 or thereafter?

A: Tax refund can be claimed for value-added tax invoices obtained by outgoing staff from May 1, 2016 to the date of outgoing. Application should be submitted by November, 2016. Overdue submission shall be denied.

Starting from 2017, in case of need for tax refund by the outgoing diplomats and consular officers, the value-added tax invoices obtained before the date of outgoing shall be submitted no more than 3 months since the date of outgoing. Submission over 3 months shall be denied.

13. Q: Why the amount limit of invoices declared by our embassy (consulate) isn't RMB800/RMB300? Why service purchase by our embassy (consulate) cannot enjoy tax refund? Why the purchase by our embassy (consulate) staff cannot enjoy tax refund? How to handle such cases?

A: In line with the reciprocity and mutual benefit principle, corresponding tax refund will be provided for Diplomatic (Consular) Missions in China on the basis of tax refund/exemption by other countries granting Chinese embassies (consulates) abroad. Thus, tax refund criteria may differ among embassies (consulates). In addition, China encourages other countries to offer complete tax refund/exemption for Chinese embassies (consulates) and

staff abroad and is willing to offer the equivalent treatment for embassies (consulates) of relevant countries in China in line with the reciprocal and mutual benefit principle. Detailed discussion could be arranged through bilateral channels.

14. Q: If I am a Chinese citizen attached to an embassy (consulate) or an international employee of an international organization with Chinese nationality, can tax refund be claimed?

A: According to the Vienna Convention on Diplomatic Relations and host country agreements signed by China with international organizations and their representative offices in China, Chinese citizens attached to Diplomatic (Consular) Missions in China or international staff of representative offices of international organizations in China with Chinese nationality are not entitled to value-added tax refund.

15. Q: Could relatives of diplomats or consular officer declare for tax refund and How?

A: According to the *Vienna Convention on Diplomatic Relations*, the family members of diplomats or administrative technical staffs forming part of his household (wife and minor children) shall enjoy the tax exemption as well. However, the family members shall declare for tax refund under the name of diplomats or administrative technical

staffs. For tickets without the names of diplomats or administrative technical staffs, such as train and airline tickets, please notify it in “Remarks” when filling out Detailed Table of Tax Refund Declaration.

**(Telephone for enquiring tax refund policies:
010-65963464)**

II. Questions relating to tax refund formalities

1. Q: What documents are needed for declaring tax refund?

A: (1) Electronic declaration data generated when using the tax refund system of the Office of Foreign Missions of Ministry of Foreign Affairs; (2) *Summary Table of Tax Refund Declaration by Embassies (Consulates) and International Organizations in China* in duplicate; (3) *Detailed Table of Tax Refund Declaration by Embassies (Consulates) and International Organizations in China* in duplicate; (4) Originals of value-added tax invoices for goods and service purchase or originals of passenger transportation vouchers (excluding international passenger transportation voucher) that are put under the invoice management of taxation authorities. If missions and personnel entitled to tax refund require return of invoice

originals, their copies should be submitted.

2. Q: How do Diplomatic (Consular) Missions in China file in the first declaration of tax refund?

A: Prior to the first declaration of tax refund, Diplomatic (Consular) Missions in China should submit the signature by the heads of missions or authorized diplomats (consular officers), authorization documents, scope of personnel entitled to tax refund and tax refund accounts of the Diplomatic (Consular) Missions to the Office of Foreign Missions of Ministry of Foreign Affairs for filing. In case of any changes, the filing should be changed promptly.

3. Q: What are date requirements on tax refund declaration?

A: Tax refund vouchers and documents should be submitted to the Office of Foreign Missions of Ministry of Foreign Affairs for declaring tax refund on a quarterly basis (from the 1st day to the 15th day of every January, April, July and October). Goods and services (subject to the invoice issuing date) purchased this year should be declared no later than next January 15.

4. Q: What are requirements of taxation authorities on invoices for declaring tax refund?

A: The invoices provided for declaring tax refund should meet the *Administrative Measures of the People's Republic of China for Invoices*, on which payer (mission or individual), name and quantity of commodity, amount, issuing date, etc. should be indicated. Passenger name, amount, date, etc. should be indicated on passenger transportation vouchers. If an invoice title is a mission, full Chinese name of an embassy (consulate) should be indicated. If it is an individual, full Chinese or English name consistent with the diplomatic (consular) identity card should be indicated.

5. Q: What are requirements on tax refund documents to be submitted to taxation authorities?

A: (1) *Summary Table of Tax Refund Declaration by Embassies (Consulates) and International Organizations in China and Detailed Table of Tax Refund Declaration by Embassies (Consulates) and International Organizations in China* should be printed through the electronic information system designated by Ministry of Foreign Affairs. (2) *Summary Table of Tax Refund Declaration by Embassies (Consulates) and International Organizations in China* should be signed by the heads of missions or authorized diplomats (consular officers). (3) The *Summary Table* and *Detailed Table* should

be logically consistent. (4) Electronic declaration data should be consistent with paper documents. (5) Tax refund vouchers should be bound as per the declaration sequence of the *Detailed Table*. (6) Refundable tax should be calculated accurately.

6. Q: How does Chinese side deal with the tax refund declaration that fails to meet relevant requirements?

A: (1) Overdue submission will be rejected by the Office of Foreign Missions of Ministry of Foreign Affairs. (2) If the completeness, normativity, accuracy and reasonableness of declaration documents fail to meet relevant requirements, the taxation authorities should postpone or refuse tax refund, with specific reasons indicated in the electronic system. (3) In case of any doubt regarding whether goods and services declared by missions and individuals entitled to tax refund are within the reasonable self-use purpose or declaration vouchers are authentic, taxation authorities should postpone tax refund and enquire them via the Office of Foreign Missions of Ministry of Foreign Affairs. (4) If tax refund vouchers of missions or individuals entitled to tax refund are found false or contents are found inconsistent with actual transactions by taxation authorities, tax shouldn't be refunded. The Office of Foreign Missions of Ministry of Foreign

Affairs will negotiate with the relevant missions. In case of serious abuse, relevant missions or individual will be disqualified for tax refund.

7. Q: How to deal with goods return or transfer after tax is refunded?

A: In case of goods return or transfer of ownership, use rights, etc. after tax has been refunded, corresponding tax payment formalities should be handled to Beijing Municipal Office, SAT via the Office of Foreign Missions of Ministry of Foreign Affairs. If the goods subject to verification of the Offices of Foreign Missions of Ministry of Foreign Affairs are to be transferred, the Office of Foreign Missions of Ministry of Foreign Affairs should process the application after confirming the transferred goods has not been refunded tax or paid overdue tax.

8. Q: What are reasons for tax refund denial for several invoices for which our embassy (consulate) has declared tax refund? How to declare tax refund again after relevant problems are solved?

A: Diplomatic (Consular) Missions may log into the tax refund system of Office of Foreign Missions of Ministry of Foreign Affairs to see reasons for tax refund denial. In case of

further questions, you may enquire taxation authorities or Office of Foreign Missions of Ministry of Foreign Affairs. After reaching an agreement with Chinese side, relevant invoices could be re-declared in next quarter, with notes indicated in the remark. Re-declaration of tax refund should be completed within the time limit specified by Chinese side.

**(Telephone for enquiring tax refund formalities:
010-63911471)**

III. Questions about System Filling-out

1. Q: What changes are made to the filling-out after system upgrade?

A: (1) The “invoice type” options (“invoice without tax amount indicated with default tax rate of 3%” and “invoice with tax amount indicated with need to manually fill out tax rate in the range of 1%-100%”) are added in the “add invoice details” column of new system. (2) The “goods category code” in the “add invoice details” column has been changed according to new regulations.

2. Q: Why declaration form (in paper) and detailed and summary tables cannot be printed?

A: Before printing, you must select “declaration form to be submitted” and click “submit”.

3. Q: How to make changes after bank accounts are changed?

A: If bank accounts are changed, relevant missions should submit an application to the Office of Foreign Missions of Ministry of Foreign Affairs. Upon approval, the Office of Foreign Missions of Ministry of Foreign Affairs will unlock their authority to change bank accounts and then change can be made at the client side. The authority will be automatically locked upon completion of changes.

4. Q: What to do if the tax refund system cannot be logged into?

A: Please check whether you have installed the drive program for tax refund system and add the tax refund system website as trusted point in a browser setting. The IE8 browser or higher version are recommended or you may check whether network prohibits access to the tax refund system website. If yes, please change it to permit access.

5. Q: What to do if the tax refund system keys are insufficient or lost?

A: You may dial the telephone for enquiring system filling-out to buy new keys (RMB280 each).

**(Telephone for enquiring system filling-out:
010-65964803)**

