

中华人民共和国海关进出口关税税款计算方法 PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/32/2021_2022__E4_B8_AD_E5_8D_8E_E4_BA_BA_E6_c27_32761.htm 本书所列计算方法是

根据《中华人民共和国关税条例》、《中华人民共和国增值税暂行条例》及《中华人民共和国消费税暂行条例》编制的。为便于使用，现将有关问题说明如下：一、所称进口税包括进口关税、进口环节增值税(简称增值税)、进口环节消费税(简称消费税)，其中消费税仅对少数商品征收；出口税只含出口关税一项。二、关税税率分为优惠关税税率和普通关税税率。凡原产地属于与我国签定有贸易协定的国家商品，其进口关税税率，使用优惠关税税率，否则使用普通关税税率。三、税款计算公式
进口关税税额=到岸价格×进口关税税率
出口关税税额=(离岸价格/(1-出口关税税率))×出口关税税率
增值税税额=(到岸价+进口关税额+消费税额)×增值税税率
从价消费税税额=((到岸价+关税额)/(1-消费税税率))×消费税税率
从量消费税税额=应征消费税的商品数量×消费税单位税额
其中，从量消费税商品计量单位的换算标准(按体积净重计)如下：啤酒1吨=988升黄酒1吨=962升汽油1吨=1388升柴油1吨=1176升
进口税额=进口关税+增值税+消费税=(进口关税率+消费税率+增值税率+进口关税率×增值税率)/(1-消费税率)×到岸价=常数×到岸价
四、为便于计算进口税额，本书编制了《进口税计税系数表》，其使用方法举例如下：(一)“系数表1”适用于应征消费税税率不为0税率的商品。鉴于此类商品法定增值税率均为17%，因此在本书中查出该商品的关税税率和消费税税率后，在“表1”内找出这两个税率

交叉栏内的常数，用进口货物的到岸价乘以该常数，即为应纳进口税额。例如，进口烟草制的卷烟，到岸价格为10000元人民币，优惠关税税率为150%，消费税税率为45%，增值税税率为17%，查“表1”内关税“150”一栏及消费税“45”一栏交叉处，即为它的常数4.3182。用到岸价格乘以该常数，即 $10000 \times 4.3182 = 43182$ ，为上述卷烟应纳进口税额。(二)“系数表2”适用于消费税税率不为0的进口商品。首先在本书中查出该商品的关税税率和增值税税率，然后在“表2”内找出这两个税率的交叉栏内的常数，用进口货物的到岸价乘以该常数即为应纳进口税额。例如，进口玻璃制眼镜片，其到岸价格为10000元人民币，优惠关税税率为50%，增值税税率为17%，然后，查“表2”关税“50”一栏及增值税“17”一栏交叉处，即为它的常数0.7550。用到岸价格乘以该常数，即 $10000 \times 0.7550 = 7550$ ，为上述进口玻璃制眼镜片应纳进口税额。

五、对适用于暂定税率的商品，关税税率应用暂定关税税率。The Calculation methods in this bok is compiled in accordance with Regulations on Customs Tariff of the Peoples Republic of China ,Provisional Regulation on Value-added Tax of the Peoples Republic of China and Provisional Regulations on Consumption Tax of the Peoples Republic of China. For the convenience of usage, relevant explanations are listed below: 1.Import tax we mean consists of import customs duty (ICD), value-add tax (VAT), and consumption tax (CT) among which CT is levied on a few items of goods. Export tax consists of only export customs duty (ECD). 2.Import customs duty rates we mean fall into general duty rates and preferential duty rates. The preferential duty rates apply to

goods originally produced or manufactured in countries with which the Peoples Republic of China has concluded trading agreement. Otherwise, the general duty rates will be applied.

3. Calculation formulae for tax collection

$$\text{ICD} = (\text{CIF value}) \times \text{ICD rate}$$

$$\text{ICD} = (\text{FOB value} / (1 - \text{ECD rate})) \times \text{ECD rate}$$

$$\text{VAT} = (\text{CIF value} + \text{ICD} + \text{CT}) \times \text{VAT rate}$$

$$\text{Ad Valorem CT} = ((\text{CIF value} + \text{ICD}) / (1 - \text{CT rate})) \times \text{CT rate}$$

$$\text{Specific CT} = \text{Quantity of goods} \times \text{unit CT rate}$$

Note: The following is the conversion table of measurements of goods on which specific consumption tax is levied (net bulk)

Beer 1 ton = 988 litres
Millet wine 1 ton = 962 litres
Gasoline 1 ton = 1388 litres
Diesel 1 ton = 1176 litres

$$\text{Total Import Tax} = \text{ICD} + \text{VAT} + \text{CT} = (\text{ICD rate} + \text{CT rate} + \text{ICD rate} \times \text{VAT rate}) \times \text{CIF value} / (1 - \text{CT rate}) = \text{Coefficient} \times \text{CIF value}$$

4. To facilitate easy calculation, we compiled tables of import tax coefficients for reference. The following are the exemplary usage methods:

(1) The Table of Import Tax Coefficient (Consumption Taxes Applicable) applies to goods on which the consumption tax is levied. In view of the statutory VAT rate is 17% for all goods in this table, the user may first find the duty rate and consumption tax rate of a particular type of goods in the table, then find the coefficient where those two rates meet in the table. The import tax payable equals the coefficient times the CIF value. Taking cigarette made of imported tobacco for example, we presume that its CIF value is RMB 10000 with preferential duty rate 150%, consumption tax rate 45%, and VAT rate 17%. Referring to this table, the coefficient 4.3182 can be found at the crossing point of above-mentioned cigarette is the coefficient times the CIF value, that

is $10000 \times 4.3182 = 43182$. (2) The Table of Import Tax Coefficients (Consumption Taxes Not Applicable) applies to goods on which no consumption tax is levied. The user may first find the duty rate and VAT rate of a particular type of goods in the table, then find the coefficient where those two rates meet in the table. The total import tax is the coefficient times the CIF value. Taking spectacle piece made of imported glass for example, we presume that its CIF value is RMB 10000 with preferential duty rate 50% and VAT rate 17%. Referring to this table, the coefficient 0.7550 can be found at the crossing point of duty rate 50 and VAT rate 45. The total import tax payable is the coefficient times the CIF value, that is, $10000 \times 0.7550 = 7550.5$. As for goods on which Interim Duty Rate is applicable, ICD rate is no other than Interim Duty Rate.

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