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https://www.100test.com/kao_ti2020/525/2021_2022_ValueAdded_c52_525770.htm The following are deemed as sales of goods: Consignment of goods to others Sales of goods under consignment Transfer of goods between establishments an across cities by a taxpayer who reports its result on a consolidation to tax bureau Application of self-produced or processed goods for non-taxable usage (Note: application of purchased goods is not deemed as sales of goods as VAT is normally included in the purchase price already) Application of self-produced or processed goods for the staff benefits Contribution of self-produced or processed goods or purchased goods to other enterprises or individual as a form of investment Distribution of self-produced or processed goods or purchased goods to shareholders or investors Donation of self-produced or processed goods or purchased goods to others For the above deemed sales activities, there is normally no sales figure in the transaction or the sales value is obviously low. Then the following methods in order are used to determine the turnover: (1) The average selling price of the same kind of goods sold by the seller for the month. (2) The average selling price of the same kind of goods sold by the seller recently. (3) Deemed profit rate (10%) by the following formula: The composite tax value= Cost of manufacturing or purchase x (1 10%) If the goods are subject to consumption tax as well, the formula is: The composite tax value Cost of manufacturing or purchase x (1 Deemed profit rate) Acirc. (1- Consumption tax rate) Please note that the deemed profit rate for products, which are subject to consumption tax, vary with different kind of goods. a An enterprise produces two kinds of product A and product B, which is use for investment, Product A is not required to pay consumption tax, production cost 150,000 dollars (deemed profit rate 10%). product B is required to pay consumption tax (consumption tax rate 30%), production cost 210,000 dollars (deemed profit rate 8%). Calculate the taxable turnover for the enterprise. The composite tax value of product A = 150,000 x (1 10%) 165,000 dollars The composite tax value of product B = 210,000 x (1 8%) Acirc. (1-Consumption tax rate) The composite tax value of product B = 210,000 x (1 8%) / (1 - 30%) = 324,000 dollars Therefore, taxable turnover for the enterprise = 165,000 324,000 489,000 dollars 百考试题编辑整理 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com