

Provisional Regulations on Excise Tax

Central People's Government Administration Council

Adopted at the Seventeenth Government Affairs Conference on January 27, 1950, and promulgated on January 30

December 15, 1950 Amended by the 63rd Government Affairs Conference and promulgated on December 19

Article 1 The goods listed in these regulations, regardless of whether they are domestically produced or imported from abroad, unless otherwise specified, shall be subject to commodity tax in accordance with these regulations.

Article 2 Commodity tax shall be paid to the tax authorities at all levels under the Central People's Government's Ministry of Finance and the State Administration of Taxation in accordance with regulations, with the producer or purchaser and transporter of the taxable goods as the taxpayer.

Article 3 The reduction or exemption of commodity tax must be approved by the Ministry of Finance of the Central People's Government, and local governments and taxation authorities shall not reduce or exempt tax in any way.

Article 4 The goods for which the commodity tax has been fully paid shall be sold throughout the country, and no other taxes shall be re-levied or attached.

Article 5 Commodity tax is levied on an ad valorem basis, and its tax items and rates are as follows

稅目	類別	烟酒類								
	項別	捲烟		烟絲		烟葉	酒			
		紙烟	雪茄烟				甲類	乙類	丙類	丁類
目別	機製、半機製、手工製紙烟		高級烟絲。	普通烟絲。	薰烟葉、土烟葉。	洋酒、仿洋酒。	白酒、黃酒。	啤酒、改製酒、菓木酒、漏水酒	藥酒。	
稅率	甲級 120% 乙級 110% 丙級 100% 丁級 90%	100%	100%	45%	40%	100%	80%	40%	30%	

		鞭炮及迷信品類		化妝品類		食 品 類									
酒精		鞭炮	迷信品	甲類	乙類	飲料品	罐頭	貴重食品	糖	茶	調味品	水產品	腸衣蛋製品	麥粉	
普通酒精。	改性酒精	鞭炮。	錫箔、黃表、迷信用紙、神香檀香。	香水、香粉、口紅、胭脂、指甲油、畫眉筆。	頭油、面蜜、髮水、雪花膏、花露水、爽身粉。	汽水、菓子露、菓子汁、菓子水。	罐頭食品。	燕窩、銀耳、魚翅、魚肚、魚唇、鮑魚、干貝、海參。	紅糖、白糖、砂糖、冰糖、飴糖、糖精。	毛茶、紅茶、綠茶、沱茶、花薰茶。	機製調味粉、醬油精。	不屬於貴重食品各種海產食品。	淡水產的魚、蝦、蟹。	腸衣、蛋製品。	機製、半機製麥粉。
80%	20%	20%	80%	100%	60%	30%	20%	40%	30%	20%	10%	5%	5%	5%	3%

纖維皮毛類							用品類											
棉紗、麻紗	毛紗、毛綫		毛製品	人造絲	絲、麻織品		皮毛				甲類		乙類			丙類		
							甲類生皮	乙類生皮	甲類毛	乙類毛								
機製棉紗、麻紗。	機製、半機製及摻雜其他纖維的毛紗、毛綫。	機製地毯毛紗。			絲織品。	機製麻袋、麻袋布。	狐皮、獺皮、貂皮、虎皮、豹皮、鹿皮、狸皮、海龍皮、犴豪絨皮、白熊皮、紫羔皮、狃狃皮、海狗皮、灰鼠皮、銀鼠皮、松鼠皮、香鼠皮、金絲猴皮、黃鼠狼皮。	不屬於甲類的各種生皮。	豬鬃、馬尾、馬鬃。		羊毛、駝毛。	鐘錶、電扇、留聲機、唱片。	收音機、暖水瓶、自來水筆、自行車零件。	瓷器、細陶器、搪瓷器。	鋁製品。	玻璃製品。	香皂、牙膏。	肥皂。
15%	20%	10%	5%	20%	5%	5%	15%	10%	10%	5%	15%	5%	5%	5%	5%	10%	5%	

工業品類											礦產品及竹木類						
火柴	紙		植物油	化學漆、膠、顏料、染料	化學鹼	平面玻璃	水泥磚瓦	電料	五金	橡膠製品	礦產品			竹木			
	甲類	乙類									甲類	乙類	丙類				
	金屬紙、裝飾紙、捲烟用紙。	普通用紙。	桐油、豆油、麻油、柏油、茶油、花生油、棉籽油、菜籽油、椰子油。				水泥。	機製磚瓦。	電燈泡、電綫、乾電池。	機製釘、管、板片、絲條。	輪帶、車胎、膠管、電池箱。	膠鞋、膠底、膠皮版、膠皮布。	金、銀、鎢砂。	銅、錫、鉛、銻、鋁、鋅、錳、鈹、銀、鎂、汞、石膏、明礬、雲母、石墨、石棉、礬石、硼砂、硫磺、雄黃、滑石、天然鹼、白雲石。	煤、生鐵。	焦炭、礦物油及其副產品。	原竹、原木。
15%	15%	5%	10%	10%	5%	10%	15%	5%	5%	5%	3%	6%	10%	5%	3%	3%	5%

Article 6 The formula for calculating the duty-paid value of goods tax and the tax payable is as follows:

$$\text{Market average batch price} \div (1 + \text{tax rate}) = \text{duty-paid price}$$

$$\text{Duty-paid price} \times \text{tax rate} = \text{tax payable}$$

The duty-paid price of goods tax shall be evaluated once a month, calculated according to the average wholesale price of the local market ten days before the evaluation, but shall be adjusted at any time when the price fluctuates by more than 10%. If the manufacturer has a fair list price, the tax authority may use the list price to verify the tax if it is deemed to be a basis for funding.

Article 7 After the taxable goods are tax-paid, a tax-payment certificate must be posted for chain inspection. The main regulations for the certificate are as follows:

1. Tax payment certificate;
2. Tax payment certificate;
3. verifying.

Article 8 All domestically produced taxable goods shall be taxed by the tax authorities in accordance with the following methods:

1. Receipt at the factory: For the taxable goods produced in the factory or field, the dispatched staff shall be stationed at the factory or field to collect the taxable goods.

2. Assess revenue: If the scale of the factory is small and it is inconvenient to send staff to the farm, the output may be checked and the revenue approved on schedule.

3. Receipt at the time of shipment: If it is inconvenient to collect according to 1 or 2, it will be collected at the time of shipment.

Article 9 For all taxable goods imported from abroad, the importer shall pay the commodity tax when paying the customs duties.

The goods tax mentioned in the preceding paragraph shall be collected by the Customs, and its regulations shall be stipulated separately.

Article 10 When the taxed goods are exported abroad, if the tax refund is approved by the public, the exporter may apply to the tax authority for a refund of the goods tax.

Article 11 The taxpayer, in addition to registering with the administration for industry and commerce, shall also apply for registration to the tax authority with a copy 20 days before the opening of business.

Article 12 Taxpayers and warehouses shall truthfully report relevant materials in accordance with regulations, and tax authorities may inspect their inventories, account books, receipts and factory equipment when necessary.

Article 13 Anyone who commits any of the following violations shall be punished as follows:

1. Those who fail to go through registration, reporting, shipping and marketing procedures and provide accounts in accordance with the regulations shall be fined less than one million yuan.

2. For private production, smuggling, private sales and other evasion, according to the severity of the situation, a fine of not more than five times the amount of tax evaded shall be imposed, or part or all of the goods shall be confiscated; specific goods may be fined and confiscated.

Except for the confiscated portion of tax-evaded goods, tax shall be paid according to regulations.

3. Behaviors such as non-payment of taxes, refusal to inspect, or forged licenses and stamps, counterfeit trademarks, and smuggling, etc., will be sent to the people's court for punishment in addition to the previous penalties.

Article 14 Any person may report or assist the taxation authorities to investigate the illegal acts mentioned in the preceding article. After being found out and dealt with, a fine or 20% to 30% of the changed value of the confiscated goods shall be rewarded to the informer or assisting person. .

Article 15 Those who fail to pay the tax in accordance with the regulations shall be subject to a 1% late payment fee per day in addition to the deadline. When necessary, the Ministry of Finance of the Central People's Government may increase or decrease it by order.

Article 16 The detailed rules for the implementation of this Act shall be separately formulated by the Ministry of Finance of the Central People's Government.

Article 17 These Regulations shall come into force on the date of promulgation.