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International Trade Remedies Branch

**SECOND SUPPLEMENTARY GOVERNMENT
QUESTIONNAIRE - CHINA**

PRODUCT CONCERNED: ZINC COATED (GALVANISED) STEEL
AND ALUMINIUM ZINC COATED STEEL
FROM THE PEOPLE'S REPUBLIC OF
CHINA

INVESTIGATION PERIOD: 1 JULY 2011 TO 30 JUNE 2012

RESPONSE DUE BY: 17 APRIL 2013

ADDRESS FOR RESPONSE: International Trade Remedies Branch
Australian Customs and Border
Protection Service
5 Constitution Avenue
Canberra ACT 2601
Australia
Attention: Director Operations 2

CASE MANAGER: Mr Sanjay Sharma
TELEPHONE: +61-2-6275-8008
FAX: +61-2-6275-6990
EMAIL: itrops2@customs.gov.au

**Please note that a non-confidential version of the reply to this
questionnaire must be provided at the same time the
confidential version is provided.**

A. SUBSIDY PROGRAMS – ALLEGED IN APPLICATION..... 4

B. POTENTIAL NEW SUBSIDY PROGRAMS..... 10

1 PROGRAM 30 CAPITAL CONTRIBUTION - LATER CONVERTED TO EQUITY..... 11

2 PROGRAM 31 MILITARY PROJECT- TECHNOLOGY RESEARCH AND DEVELOPMENT 11

3 PROGRAM 32 MILITARY PROJECT - EQUITY CONSTRUCTION..... 11

4 PROGRAM 33 ENVIRONMENTAL PROTECTION GRANT USED FOR EQUITY CONSTRUCTION..... 12

5 PROGRAM 34 HIGH AND NEW TECHNOLOGY ENTERPRISE GRANT..... 12

6 PROGRAM 35 EXPORT INNOVATION FUND 12

7 PROGRAM 36 R&D GRANT USED FOR EQUITY CONSTRUCTION 12

8 PROGRAM 37 CDM PROJECT - CARBON EXCHANGE..... 13

9 PROGRAM 38 VAT REFUND ON DOMESTIC SALES BY LOCAL TAX AUTHORITY..... 13

10 PROGRAM 39 EXPORT INNOVATION FUND 13

11 PROGRAM 40 HIGH AND NEW TECHNOLOGY ENTERPRISE GRANT..... 13

12 PROGRAM 41 REAL ESTATE TAX REFUND..... 19

13 PROGRAM 42 RESEARCH & DEVELOPMENT (R&D) ASSISTANCE GRANT 19

14 PROGRAM 43 SOCIAL SECURITY FUND 24

15 PROGRAM 44 SAFETY REWARD..... 25

16 PROGRAM 45 REWARD OF FOREIGN ENTERPRISE PRODUCTION AND EMPLOYMENT STABILITY 25

17 PROGRAM 46 COMPENSATION FOR WATER POLLUTION CONTROL..... 30

18 PROGRAM 47 ENVIRONMENTAL PRIZE - USC..... 35

19 PROGRAM 47 ENVIRONMENTAL PRIZE - YIEH PHUI..... 36

20 PROGRAM 48 CASH GRANTS FOR UNKNOWN REASONS 41

21 PROGRAM 49 TAX REFUNDS FOR PREVIOUS YEAR 41

C. DECLARATION..... 50

A. SUBSIDY PROGRAMS – ALLEGED IN APPLICATION

The following questions relate to alleged 'countervailable subsidy programs' provided to galvanised steel and aluminium zinc coated steel exporters by the GOC

Table 1 below lists the alleged countervailable subsidy programs that have been initially identified and are being investigated for galvanised steel and aluminium zinc coated steel.

Note: the titles of programs are to the best of Customs and Border Protection's knowledge and in some cases may simply be descriptions of the program. Consequently, the above titles may not exactly reflect any official titles that the GOC has in place.

Table 1: alleged countervailable subsidies being investigated

Program Number ¹	Program Name	Program Type	Case 177 Program Number
1	Hot rolled steel provided by government at less than fair market value	Remuneration	20
2	Coking coal provided by government at less than adequate remuneration	Remuneration	N/A
3	Coke provided by government at less than adequate remuneration	Remuneration	N/A
4	Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and Economic and Technological Development Zones	Income Tax	1
5	Preferential Tax Policies for Foreign Invested Enterprises– Reduced Tax Rate for Productive Foreign Invested Enterprises scheduled to operate for a period of not less than 10 years	Income Tax	10
6	Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)	Income Tax	11
7	Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai	Income Tax	12
8	Preferential Tax Policies in the Western Regions	Income Tax	13
9	Land Use Tax Deduction	Income Tax	29
10	Preferential Tax Policies for High and	Income Tax	35

¹ Refers to the program number that will be used in this investigation

Program Number ¹	Program Name	Program Type	Case 177 Program Number
	New Technology Enterprises		
11	Tariff and value-added tax (VAT) Exemptions on Imported Materials and Equipments	Tariff & VAT	14
12	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'	Grant	2
13	Matching Funds for International Market Development for Small and Medium Enterprises	Grant	5
14	Superstar Enterprise Grant	Grant	6
15	Research & Development (R&D) Assistance Grant	Grant	7
16	Patent Award of Guangdong Province	Grant	8
17	Innovative Experimental Enterprise Grant	Grant	15
18	Special Support Fund for Non State-Owned Enterprises	Grant	16
19	Venture Investment Fund of Hi-Tech Industry	Grant	17
20	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment.	Grant	18
21	Grant for key enterprises in equipment manufacturing industry of Zhongshan	Grant	19
22	Water Conservancy Fund Deduction	Grant	21
23	Wuxing District Freight Assistance	Grant	22
24	Huzhou City Public Listing Grant	Grant	23
25	Huzhou City Quality Award	Grant	27
26	Huzhou Industry Enterprise Transformation & Upgrade Development Fund	Grant	28
27	Wuxing District Public List Grant	Grant	30
28	Anti-dumping Respondent Assistance	Grant	31
29	Technology Project Assistance	Grant	32

In responding to this questionnaire, if the GOC is unfamiliar with the title given to a program, but is aware of the existence of a similar program or one that it appears is being referred to, please identify this (including providing the official title of any such program) and respond to the questionnaire in relation to that program.

1. Reference is made to GQ B-1. The GOC has only provided information in relation to five '*responding companies*' who are cooperating with the

current investigations. Please provide the details for all Chinese exporters of galvanised steel and aluminium zinc coated steel.

The GOC is unable to provide the requested details for all Chinese exporters of galvanised steel and aluminium zinc coated steel.

The GOC wishes to clarify that this is not a non-cooperative response, and that it would be inappropriate for Australian Customs to consider its response as being “non-cooperative”.

The GOC notes that there are a great many manufacturers, traders and exporters of coated steel products in China. The GOC does not have the reasonable ability, or the reasonable capacity, to identify who they are; to contact relevant authorities in a three-tiered and sometimes four-tiered government hierarchy; to precisely work out what alleged subsidy programs (described in the English language and according to Western terms) might relate to (in Chinese terms); to receive information back from those other administrations; to then check that information with the manufacturers, traders and exporters to whom the alleged subsidy programs might relate; and to report those details to Australian Customs. This ability or capacity is further diminished by the fact that the GOC’s responses are requested to be provided within the constraints of the Australian investigation timelines, which in the GOC’s experience are the shortest amongst all WTO Members.

The GOC further notes that Australian Customs has the ability to “sample” exporters where *“the number of exporters from a particular country of export who provide information in relation to an application for a countervailing duty notice is so large that it is not practicable to work out whether a benefit has been conferred and the amount of subsidy received by them”*. This recognises the difficulties which can be faced in multiple-exporter cases, in that an investigating authority may not be able to work out the amount of benefits that might have been conferred. As a matter of comity and of fairness, the GOC believes that this same recognition of difficulty ought to be extended to the GOC itself.

Lastly, the GOC notes that Australia’s implementation of the WTO *Subsidies and Countervailing Measures Agreement* does not implement Article 12.7 of that Agreement. In any event, whether or not it had been implemented would not alter the evidentiary treatment required on the part of Australian Customs. This is an administrative investigation, the outcomes of which must be based on evidence and without a burden or a bias on the GOC to either prove or disprove any elements. Australian Customs must base its decisions on the facts, and on reasonable interpretations and applications of those facts. The

GOC maintains that there is no leeway for “adverse” findings against the GOC or Chinese exporters to be made or preferred simply on the basis of an inability of the GOC to respond, and would reject any findings made on that basis.

In all respects, the GOC has acted to the best of its ability in the time available, noting that it requested an extension of time from Australian Customs but that it was not granted “due to very tight legislative deadlines”.

2. Reference is made to GQ B-6. The GOC seems to only refer to the five cooperating companies. Please answer this question with reference to all Chinese entities exporting galvanised steel and/or aluminium zinc coated steel to Australia in the investigation period.

The GOC is unable to provide the requested details for all Chinese exporters of galvanised steel and aluminium zinc coated steel, and in this regard refers Australian Customs to its response to question 1.

3. Reference is made to GQ B-10(d). The GOC stated that SASAC ‘must have ‘specific considerations’ in mind when exercising its shareholders’ rights.’ Can the GOC advise what these “specific considerations” are?

The GOC understands that “GQ B-10(d)” in this question may refer to question 10 in Section B-2. The reference to “certain specific considerations” is intended to draw attention to the prudential considerations that a SASAC officer can be expected to bring to meetings of State-invested enterprises. SASAC representatives can be expected to have abilities, knowledge and an understanding of commercial issues and legal rights and obligations that would normally exceed the abilities, knowledge and understanding of shareholders of smaller shareholdings from the ranks of the public. SASAC may better be taken as an experienced and more prudential contributor or shareholder in comparison to ordinary shareholders in China.

4. In its response to GQ B-10 (d), the GOC stated that as a “legitimate contributor” the State is prohibited from interfering with business operations of SIE other than as a shareholder in performance of its ‘legitimate contributor’s functions’.

Explain the functions of the ‘legitimate contributor’ and explain how this function is different from the functions of an ordinary shareholder?

The GOC would advise that “functions” of “legitimate contributor” or

“shareholder” is a somehow misleading use of the word in the context of the company law in China. From the commercial or civil law point of view, shareholders have only rights and liabilities, instead of “functions”.
A “legitimate contributor” is synonym of “shareholder”, and therefore a legitimate contributor has no “function” different from the “functions” of an ordinary shareholder. For more details of the “functions” of the “legitimate contributor”, please see Articles 27 through 44, for shareholders of (closed) limited liability companies, and additionally, Articles 83 through 108 for shareholders of joint stock companies, of the Company Law at Attachment 57.

5. Reference is made to GQ B-10 (h). As part of its response, the GOC provided Attachment 69 – *Interim Regulation on the Board of Supervisors of State-owned Enterprises*. Parts of this regulation are omitted.

Please provide a complete copy of “*Interim Regulation on the Board of Supervisors of SOE*” (translated and original copies).

The GOC provides an enhanced translated copy of the document at **Attachment 110**.

6. Reference is made to GQ B-10 (i). The GOC in its response to this question stated that ‘*the GOC does not know how it can answer such a broad question....*’

Customs and Border Protection would like to simplify this question as follows:

In the last 10 years, has the GOC provided any form of payment (including capital injection / contribution, equity infusion, converting debt-to-equity, sell downs, divestments as identified in the responses to GQA-1 (e) , diluting the GOC’s shareholding in SIE’s, public listings , issuing of bond, preference shares, rights issues, debentures, promissory notes, bills or any form of financial and/or debt instruments) to any entity in the galvanised steel and / or aluminium zinc coated steel industry. Please answer to GQ B-10(i).

The GOC does not collect the financial data, in its ordinary course of financial regulation, as required by industrial category to the level of the galvanised steel and/or aluminium zinc coated steel industry, covering so long a time span and targeting so wide range of variety of financial instruments of sharply differing nature. Therefore, the GOC is unable to provide materials as required in this question.

The GOC assumes that the question is intended to elicit information about payments which might have been made at an “over-value”, and not just any “payments”. These are matters – if there are any such matters - which can be expected to be referred to in notes to the audited financial accounts of responding exporters.

B. POTENTIAL NEW SUBSIDY PROGRAMS

Customs and Border Protection identified the following potential additional countervailable subsidy programs during verification of data pertaining to Angang Steel Company Limited (ANSTEEL), ANSC-TKS Galvanizing Co.,Ltd (TAGAL), Jiangyin Zong Cheng Steel Co., Ltd (Zong Cheng), Union Steel China (USC) and Yieh Phui (China) Technomaterial Co., Ltd (Yieh Phui China). Please refer to Public Report version of supplementary exporter questionnaire for more details about the payments provided by the GOC to each of the above cooperating exporters.

Table 2: potential new countervailable subsidies

Program Number	Program Name (New)	Program Type	Case 177 Program Number	Name of the cooperating exporter receiving payments from the GOC
30	Capital Contribution - later converted to equity	Undetermined	NA	ANSTEEL
31	Military project - Technology Research and Development	Grant	NA	ANSTEEL
32	Military project - Equity Construction	Grant	NA	ANSTEEL
33	Environmental protection grant used for equity construction	Grant	NA	ANSTEEL
34	High and New Technology Enterprise Grant	Grant	NA	ANSTEEL
35	Export innovation fund	Grant	NA	ANSTEEL
36	R&D grant used for Equity Construction	Grant	NA	ANSTEEL
37	CDM Project - Carbon Exchange	Grant	NA	ANSTEEL
38	VAT refund on domestic sales by local tax authority	Undetermined	NA	TAGAL
39	Export innovation fund	Undetermined	NA	TAGAL
40	High and New Technology Enterprise Grant	Grant	NA	TAGAL
41	Real estate tax refund	Undetermined	NA	TAGAL
42	Research & Development (R&D) Assistance Grant	Grant	NA	TAGAL
43	Social security fund	Undetermined	NA	TAGAL
44	Safety Reward	Undetermined	NA	Zong Cheng
45	Reward of Foreign Enterprise Production and Employment Stability	Undetermined	NA	Zong Cheng
46	Compensation for Water Pollution Control	Undetermined	NA	Zong Cheng
47	Environmental Prize	Undetermined	NA	USC and Yieh Phui China
48	Cash grants for unknown reasons	Grant	NA	Yieh Phui China
49	Tax refunds for previous year	Undetermined	NA	Yieh Phui China

For **each of the programs** identified in Table 2 above, answer the following questions.

Note: In responding to the questions in this part, you are required to provide information on each program, regardless of the year the benefit was granted

by the GOC or the year that the benefit was received by the recipient company, where the program benefits impact on the production and sale of galvanised steel and/or aluminium zinc coated steel during the investigation period.

Because of incomplete and inadequate information as provided in this Questionnaire or elsewhere in the Consideration Report of this proceeding, the GOC may not be able to find out relevant information in respect of each and every “program” in Table 2. To the best of its ability, the GOC now provides answers for programs that benefited the respondents during the POI.

1 PROGRAM 30 CAPITAL CONTRIBUTION - LATER CONVERTED TO EQUITY

The GOC is unable to confirm (1) whether there is a Program 30 as named above in Table 2, (2) whether Ansteel was granted any subsidy with benefit conferred under this program, if there is one as such, and (3) whether the benefit, if any, impacted on the production and sale of galvanised steel and/or aluminium zinc coated steel of Ansteel during the investigation period.

2 PROGRAM 31 MILITARY PROJECT- TECHNOLOGY RESEARCH AND DEVELOPMENT

The GOC is unable to confirm (1) whether there is a Program 31 as named above in Table 2, (2) whether Ansteel was granted any subsidy with benefit conferred under this program, if there is one as such, and (3) whether the benefit, if any, impacted on the production and sale of galvanised steel and/or aluminium zinc coated steel of Ansteel during the investigation period.

3 PROGRAM 32 MILITARY PROJECT - EQUITY CONSTRUCTION

The GOC is unable to confirm (1) whether there is a Program 32 as named above in Table 2, (2) whether Ansteel was granted any subsidy with benefit conferred under this program, if there is one as such, and (3) whether the benefit, if any, impacted on the production and sale of galvanised steel and/or aluminium zinc coated steel of Ansteel during the investigation period.

4 PROGRAM 33 ENVIRONMENTAL PROTECTION GRANT USED FOR EQUITY CONSTRUCTION

The GOC is unable to confirm (1) whether there is a Program 33 as named above in Table 2, (2) whether Ansteel was granted any subsidy with benefit conferred under this program, if there is one as such, and (3) whether the benefit, if any, impacted on the production and sale of galvanised steel and/or aluminium zinc coated steel of Ansteel during the investigation period.

5 PROGRAM 34 HIGH AND NEW TECHNOLOGY ENTERPRISE GRANT

The GOC is unable to confirm (1) whether there is a Program 34 as named above in Table 2, (2) whether Ansteel was granted any subsidy with benefit conferred under this program, if there is one as such, and (3) whether the benefit, if any, impacted on the production and sale of galvanised steel and/or aluminium zinc coated steel of Ansteel during the investigation period.

6 PROGRAM 35 EXPORT INNOVATION FUND

The GOC is unable to confirm (1) whether there is a Program 35 as named above in Table 2, (2) whether Ansteel was granted any subsidy with benefit conferred under this program, if there is one as such, and (3) whether the benefit, if any, impacted on the production and sale of galvanised steel and/or aluminium zinc coated steel of Ansteel during the investigation period.

7 PROGRAM 36 R&D GRANT USED FOR EQUITY CONSTRUCTION

The GOC is unable to confirm (1) whether there is a Program 36 as named above in the table 2, (2) whether Ansteel was granted any subsidy with benefit conferred under this program, if there is one as such, and (3) whether the benefit, if any, impacted on the production and sale of galvanised steel and/or aluminium zinc coated steel of Ansteel during the investigation period.

8 PROGRAM 37 CDM PROJECT - CARBON EXCHANGE

The GOC is unable to confirm (1) whether there is a Program 37 as named above in Table 2, (2) whether Ansteel was granted any subsidy with benefit conferred under this program, if there is one as such, and (3) whether the benefit, if any, impacted on the production and sale of galvanised steel and/or aluminium zinc coated steel of Ansteel during the investigation period.

9 PROGRAM 38 VAT REFUND ON DOMESTIC SALES BY LOCAL TAX AUTHORITY

The GOC is unable to confirm (1) whether there is a Program 38 as named above in Table 2, (2) whether TAGAL was granted any subsidy with benefit conferred under this program, if there is one as such, and (3) whether the benefit, if any, impacted on the production and sale of galvanised steel and/or aluminium zinc coated steel of TAGAL during the investigation period.

10 PROGRAM 39 EXPORT INNOVATION FUND

The GOC is unable to confirm (1) whether there is a Program 39 as named above in Table 2, (2) whether TAGAL was granted any subsidy with benefit conferred under this program, if there is one as such, and (3) whether the benefit, if any, impacted on the production and sale of galvanised steel and/or aluminium zinc coated steel of TAGAL during the investigation period.

11 PROGRAM 40 HIGH AND NEW TECHNOLOGY ENTERPRISE GRANT

1. Provide details of the program including the following.

(a) Policy objective and/or purpose of the program.

This program is to accelerate the transformation of economic development pattern and economic restructure of Jinzhou New District, enhance the capacity of self-dependent innovation of the Jinzhou New District.

(b) Legislation under which the subsidy is granted.

The program is administered under some administrative rules of Jinzhou New District, and the document is not available for submission.

(c) Nature or form of the subsidy.

Grant

(d) When the program was established.

May 2011

(e) Duration of the program.

May 2011 to the present

(f) How the program is administered and explains how it operates.

The Science and Technology Bureau of Jinzhou New District is responsible for the administration of this program.

In accordance with the relevant administrative rules of Jinzhou New District, an enterprise registered in Jinzhou New District, which is newly designated as a State-level High and New Technology Enterprise, or Technology Advanced Service Enterprise, may be supported by this program.

An enterprise meeting the application requirements may file an on-line application and submit the relevant written materials.

After that, the Science and Technology Bureau of Jinzhou New District is responsible for collating and reviewing the applications, and granting funds to the approved applicants. The funding is a one-time grant of CNY100,000.

(g) To whom and how is the program provided.

To be qualified to this program, an applicant must be an enterprise newly identified as State-Level High and New Technology Enterprise, which is also registered and operated in Jinzhou New District, and is in accordance with the industry development orientation of the district. Please also refer to the GOC's response to Question D1(f).

- (h) The eligibility criteria in order to receive benefits under the program.

Please refer to the GOC's response to Question D1 (f) and D1 (g)

2. Provide translated copies in English of the decrees, laws and regulations relating to the program and any reports pertaining to the program published prior to, during or since the investigation period.

Please refer to the GOC's response to Question D1(b) above.

3. Identify the GOC department or agency administering the program.

Authority: Science and Technology Bureau of Jinzhou New District of Dalian City
 Address: No.26 Xiangshui Road, Jinzhou New District Dalian, Liaoning Province.

4. Identify and explain the types of records maintained by the relevant government or governments (e.g., accounting records, company-specific files, databases, budget authorizations, etc.) regarding the program.

The local authorities maintain the relevant payment documents.

5. Identify all Chinese galvanised steel and/or aluminium zinc coated steel producers and/or exporters that have produced and/or exported galvanised steel and/or aluminium zinc coated steel destined for Australia during the investigation period that accrued or received benefits under the program during the period 1 July 2002 – 30 June 2012.

Provide, on an annual basis by calendar year (separating July – Dec 2002 and January – June 2012) the amount(s) and/or nature of the benefit or concession granted (monetary and/or non-monetary) under the program.

[CONFIDENTIAL TEXT DELETED]

6. Answer the following questions regarding the application process:

(a) Describe the application process (including any application fees charged by the government agency or authority) for the program and provide a blank copy of the application form (translated and original copies).

Please refer to the GOC's response to Question D1 (f) and D1 (g). There is no application fee charged by the government agency or authority for the program.

(b) After an application is submitted, describe the procedures by which an application is analysed and eventually approved or disapproved.

Please refer to the GOC's response to Question D1 (f).

(c) If the application is approved, provide the approval documents together with any conditions or criteria subject to which the approval is made.

Please refer to the GOC's response to Question D1 (f).

(d) If the application is not approved, provide the disapproval documents together with the reasons for disapproval.

Please refer to the GOC's response to Question D1 (f). There are no specific disapproval documents.

7. Answer the following questions regarding eligibility for and actual use of the benefits provided under this program.

(a) Is eligibility for, or actual use of this program contingent, whether solely or as one of several other conditions, upon export performance? If so, please describe.

This program is not contingent upon export performance.

(b) Is eligibility for this program contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods? If so, please describe.

This program is not contingent upon the use of domestic over imported goods.

(c) Is eligibility for the subsidy limited to enterprises or industries located within designated regions? If so, specify the enterprises or industries and the designated regions.

This program is limited to all the enterprises located in Jinzhou New District of Dalian city, but not limited to enterprises or industries located within any specially designated regions within the Jinzhou New District of Dalian city.

(d) Is eligibility limited, by law, to any enterprise or group of enterprises, or to any industry or group of industries? If so, describe and specify the eligible enterprises or industries.

Please refer to the GOC's response to Question D1 (f) and D1 (g).

8. Respond to the following questions regarding the criteria governing the eligibility for and receipt of any benefit under this program.

(a) Describe the criteria governing the size of the benefit provided.

The size of the benefit is determined by direct reference to the relevant regulations and rules. Please refer to the GOC's response to Question D1 (f).

(b) Provide a copy of any law, regulation or other official document detailing these criteria.

Please refer to the GOC's response to Question D2.

(c) If the eligibility criteria as listed in the applicable law, regulation or other official documents are met, will the applicant always receive a benefit or is final approval contingent upon the government agency or authority that administers the program?

An eligible enterprise that meets the established criteria found in the administrative rules can receive the benefit. No further discretion was exercised by the administering agency

(d) Is the amount of the benefit provided exclusively determined by established criteria found in the law, regulation or other official document or does the government agency or authority that administers the program determine the benefit amount?

The amount of the benefit provided was exclusively determined by established criteria found in the administrative rules. No further official discretion was required.

(e) Provide any contractual agreements between the GOC and the companies that are receiving the benefits under the program (e.g. loan contracts, grant contracts, etc.).

There are no contractual agreements between the Government of China and companies benefiting from this program.

9. Provide a list by industry and by region of the companies that have received benefits under this program in the year the provision of benefits was approved and in each of the years from 1 July 2007 to 30 June 2012.

The GOC does not keep such data.

10. Provide the total amounts of benefits received by each type of industry in each region in the year the provision of benefits was approved and each of the years from 1 July 2007 to 30 June 2012.

Please refer to the GOC's response to Question D9.

11. How many companies in the steel industry have applied for benefits under this program in the year the financial assistance or benefit was approved and in each of year from 1 July 2007 to 30 June 2012?

This information is not available. Please see above response to Question D9 above.

12. How many applicants have received financial assistance/benefit and how many applicants have been rejected in the year the financial assistance/benefit was approved and in each of the years from 1 July 2007 to 30 June 2012? Provide the main reasons why applicants have been rejected.

Please see above response to Question D9 above.

13. Describe any anticipated changes in the program. Provide documentation substantiating your answer. If the program has been terminated, state the last date that a company could apply for or claim benefits under the program. When is the last date that a company could receive benefits under the program?

The GOC does not anticipate any changes to the program at this time.

12 PROGRAM 41 REAL ESTATE TAX REFUND

The GOC is unable to confirm (1) whether there is a Program 41 as named above in Table 2, (2) whether TAGAL was granted any subsidy with benefits conferred under this program, if there is one as such, and (3) whether the benefit, if any, impacted on the production and sale of galvanised steel and/or aluminium zinc coated steel of TAGAL during the investigation period.

13 PROGRAM 42 RESEARCH & DEVELOPMENT (R&D) ASSISTANCE GRANT

1. Provide details of the program including the following.

(a) Policy objective and/or purpose of the program.

This program is for the purposes of accelerating the transformation of the economic development pattern and economic restructure of Jinzhou New District, enhancing the capacity of self-dependent innovation of the district, implementing the strategy of “Innovative Urban District”, and making efforts to achieve the sound and rapid economy development of Jinzhou New District.

(b) Legislation under which the subsidy is granted.

The program is administered under some administrative rules of Jinzhou New District.

(c) Nature or form of the subsidy.

Grant

(d) When the program was established.

May 2011

(e) Duration of the program.

May 2011 to the present

(f) How the program is administered and explains how it operates.

The Science and Technology Bureau of Jinzhou New District is responsible for the administration of this program.

In accordance with relevant administrative rules of Jinzhou New District, an enterprise newly identified as a District-Level Technology Research and Development Institution, which is registered in the Jinzhou New District, can be supported by this program.

An enterprise meeting the application requirements may file an on-line application and submit relevant written materials.

After that, the Science and Technology Bureau of Jinzhou New District is responsible for collating and preliminarily reviewing the applications, organizing competent experts to further evaluate them, recognising the qualified applicants after public comment and granting funds to the approved enterprises.

The funding shall not be more than CNY 150,000, and the duration for supporting an enterprise shall not be more than three years.

(g) To whom and how is the program provided.

To be qualified for this program, an applicant must meet the following requirements:

- register and operate in Jinzhou New District;
- have complete organizational structure, R&D facilities and intellectual protection measures;
- have definite direction and task for technology development and technology research and have independent assets and funds;
- have a technology team with strong capacities to do research and development; and
- have more than one patent or science and technology project of municipal level and above.

(h) The eligibility criteria in order to receive benefits under the program.

Please refer to the GOC's response to Question D1 (f) and D1 (g).

2. Provide translated copies in English of the decrees, laws and regulations relating to the program and any reports pertaining to the program published prior to, during or since the investigation period.

Please refer to the GOC's response to Question D1(b) above.

3. Identify the GOC department or agency administering the program.

Authority: Science and Technology Bureau of Jinzhou New District of Dalian City

Address: No.26 Xiangshui Road, Jinzhou New District, Dalian, Liaoning Province.

4. Identify and explain the types of records maintained by the relevant government or governments (e.g., accounting records, company-specific files, databases, budget authorizations, etc.) regarding the program.

The local authorities maintain relevant payment documents.

5. Identify all Chinese galvanised steel and/or aluminium zinc coated steel producers and/or exporters that have produced and/or exported galvanised steel and/or aluminium zinc coated steel destined for Australia during the investigation period that accrued or received benefits under the program during the period 1 July 2002 – 30 June 2012.

Provide, on an annual basis by calendar year (separating July – Dec 2002 and January – June 2012) the amount(s) and/or nature of the benefit or concession granted (monetary and/or non-monetary) under the program.

[CONFIDENTIAL TEXT DELETED]

6. Answer the following questions regarding the application process:

(a) Describe the application process (including any application fees charged by the government agency or authority) for the program and provide a blank copy of the application form (translated and original copies).

Please refer to the GOC's response to Question D1 (f) and D1 (g). There is no application fee charged by the government agency or authority for the program.

(b) After an application is submitted, describe the procedures by which an application is analysed and eventually approved or disapproved.

Please refer to the GOC's response to Question D1 (f).

(c) If the application is approved, provide the approval documents together with any conditions or criteria subject to which the approval is made.

Please refer to the GOC's response to Question D1 (f).

(d) If the application is not approved, provide the disapproval documents together with the reasons for disapproval.

Please refer to the GOC's response to Question D1 (f). There are no specific disapproval documents.

7. Answer the following questions regarding eligibility for and actual use of the benefits provided under this program.

(a) Is eligibility for, or actual use of this program contingent, whether solely or as one of several other conditions, upon export performance? If so, please describe.

This program is not contingent upon export performance.

(b) Is eligibility for this program contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods? If so, please describe.

This program is not contingent upon the use of domestic over imported goods.

(c) Is eligibility for the subsidy limited to enterprises or industries located within designated regions? If so, specify the enterprises or industries and the designated regions.

This program is limited to all the enterprises located in Jinzhou New District of Dalian city, but not limited to enterprises or industries located within any specially designated regions within the Jinzhou New District of Dalian city.

(d) Is eligibility limited, by law, to any enterprise or group of enterprises, or to any industry or group of industries? If so, describe and specify the eligible enterprises or industries.

Please refer to the GOC's response to Question D1 (f) and D1 (g).

8. Respond to the following questions regarding the criteria governing the eligibility for and receipt of any benefit under this program.

(a) Describe the criteria governing the size of the benefit provided.

The size of the benefit is determined by direct reference to the relevant regulations and rules. Please refer to the GOC's response to Question D1 (f).

(b) Provide a copy of any law, regulation or other official document detailing these criteria.

Please refer to the GOC's response to Question D2.

(c) If the eligibility criteria as listed in the applicable law, regulation or other official documents are met, will the applicant always receive a benefit or is final approval contingent upon the government agency or authority that administers the program?

An eligible enterprise that meets the established criteria found in the administrative rules can receive the benefit. No further discretion was exercised by the administering agency.

(d) Is the amount of the benefit provided exclusively determined by established criteria found in the law, regulation or other official document or does the government agency or authority that administers the program determine the benefit amount?

The amount of the benefit provided was exclusively determined by established criteria found in the administrative rules. No further official discretion was required.

(e) Provide any contractual agreements between the GOC and the companies that are receiving the benefits under the program (e.g. loan contracts, grant contracts, etc.).

There are no contractual agreements between the Government of China and

companies benefiting from this program.

9. Provide a list by industry and by region of the companies that have received benefits under this program in the year the provision of benefits was approved and in each of the years from 1 July 2007 to 30 June 2012.

The GOC does not keep such data.

10. Provide the total amounts of benefits received by each type of industry in each region in the year the provision of benefits was approved and each of the years from 1 July 2007 to 30 June 2012.

Please refer to the GOC's response to Question D9.

11. How many companies in the steel industry have applied for benefits under this program in the year the financial assistance or benefit was approved and in each of year from 1 July 2007 to 30 June 2012?

This information is not available. Please see above response to Question D9 above.

12. How many applicants have received financial assistance/benefit and how many applicants have been rejected in the year the financial assistance/benefit was approved and in each of the years from 1 July 2007 to 30 June 2012? Provide the main reasons why applicants have been rejected.

Please refer to the GOC's response to Question D9.

13. Describe any anticipated changes in the program. Provide documentation substantiating your answer. If the program has been terminated, state the last date that a company could apply for or claim benefits under the program. When is the last date that a company could receive benefits under the program?

The GOC does not anticipate any changes to the program at this time.

14 PROGRAM 43 SOCIAL SECURITY FUND

The GOC is unable to confirm (1) whether there is a program of number 43 as

named above in Table 2, (2) whether TAGAL was granted any subsidy with benefit conferred under this program, if there is one as such, and (3) whether the benefit, if any, impacted on the production and sale of galvanised steel and/or aluminium zinc coated steel of TAGAL during the investigation period.

15 PROGRAM 44 SAFETY REWARD

The GOC is unable to confirm (1) whether there is a program of number 43 as named above in Table 2, (2) whether Zong Cheng was granted any subsidy with benefit conferred under this program, if there is one as such, and (3) whether the benefit, if any, impacted on the production and sale of galvanised steel and/or aluminium zinc coated steel of Zong Cheng during the investigation period.

16 PROGRAM 45 REWARD OF FOREIGN ENTERPRISE PRODUCTION AND EMPLOYMENT STABILITY

1. Provide details of the program including the following.

(a) Policy objective and/or purpose of the program.

This program was established by Government of Jiangsu Province for the purposes of reacting to the global economic crisis and encouraging the foreign trade enterprises which made contributions for expanding the production and stabilizing the employment during the crisis.

(b) Legislation under which the subsidy is granted.

The GOC is unable to provide any documentation related to this program at this time.

(c) Nature or form of the subsidy.

Grant

(d) When the program was established.

The program was established at the end of 2008.

(e) Duration of the program.

As explained above, this program was established for the purposes of assistance during the global economic crisis, which took place in 2008. After all the funds therein were disbursed in 2010, this program was terminated.

(f) How the program is administered and explains how it operates.

The program was administered by the Department of Commerce of Jiangsu Province and the Department of Finance of Jiangsu Province, and it was implemented by local commerce bureaus and finance bureaus within their own jurisdictions. Department of Commerce of Jiangsu Province was responsible for reviewing the application and approving the project funds. Department of Finance of Jiangsu Province was responsible for disbursing the project funds.

(g) To whom and how is the program provided.

Any export enterprises in Jiangsu Province whose annual volume of exports for the year 2008 increased in comparison with that for the year 2007 was eligible to apply for assistance under this program. Upon application review and approval by the commerce department, the export enterprises can receive assistance under this program.

(h) The eligibility criteria in order to receive benefits under the program.

Please refer to the GOC's response to Question D1 (f) and D1 (g).

2. Provide translated copies in English of the decrees, laws and regulations relating to the program and any reports pertaining to the program published prior to, during or since the investigation period.

Please refer to the GOC's response to Question D1 (b) above.

3. Identify the GOC department or agency administering the program.

Authority: Department of Commerce of Jiangsu Province

Address: No.29 East Beijing Road, Nanjing City, Jiangsu Province
Authority: Department of Finance of Jiangsu Province
Address: Tianmu Tower, No.63 West Beijing Road, Nanjing City,
Jiangsu Province

4. Identify and explain the types of records maintained by the relevant government or governments (e.g., accounting records, company-specific files, databases, budget authorizations, etc.) regarding the program.

The local authorities maintain the relevant payment documents.

5. Identify all Chinese galvanised steel and/or aluminium zinc coated steel producers and/or exporters that have produced and/or exported galvanised steel and/or aluminium zinc coated steel destined for Australia during the investigation period that accrued or received benefits under the program during the period 1 July 2002 – 30 June 2012.

Provide, on an annual basis by calendar year (separating July – Dec 2002 and January – June 2012) the amount(s) and/or nature of the benefit or concession granted (monetary and/or non-monetary) under the program.

[CONFIDENTIAL TEXT DELETED]

6. Answer the following questions regarding the application process:

(a) Describe the application process (including any application fees charged by the government agency or authority) for the program and provide a blank copy of the application form (translated and original copies).

Please refer to the GOC's response to Question D1 (f) and D1 (g). There is no application fee charged by the government agency or authority for the program.

(b) After an application is submitted, describe the procedures by which an application is analysed and eventually approved or disapproved.

Please refer to the GOC's response to Question D1 (f).

(c) If the application is approved, provide the approval documents together with any conditions or criteria subject to which the approval is made.

Please refer to the GOC's response to Question D1 (f).

(d) If the application is not approved, provide the disapproval documents together with the reasons for disapproval.

Please refer to the GOC's response to Question D1 (f). There are no specific disapproval documents.

7. Answer the following questions regarding eligibility for and actual use of the benefits provided under this program.

(a) Is eligibility for, or actual use of this program contingent, whether solely or as one of several other conditions, upon export performance? If so, please describe.

This program was contingent upon export performance. Please also refer to the GOC's response to D1 (g).

(b) Is eligibility for this program contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods? If so, please describe.

This program was not contingent upon the use of domestic over imported goods.

(c) Is eligibility for the subsidy limited to enterprises or industries located within designated regions? If so, specify the enterprises or industries and the designated regions.

This program is limited to all the enterprises located in Jiangsu Province, but not limited to enterprises or industries located within any specially designated regions within the Jiangsu Province.

(d) Is eligibility limited, by law, to any enterprise or group of enterprises, or to any industry or group of industries? If so, describe and specify the eligible enterprises or industries.

Please refer to the GOC's response to Question D1 (f) and D1 (g).

8. Respond to the following questions regarding the criteria governing the eligibility for and receipt of any benefit under this program.

(a) Describe the criteria governing the size of the benefit provided.

The size of the benefit was determined by direct reference to the relevant regulations and rules. Please refer to the GOC's response to Question D1 (f).

(b) Provide a copy of any law, regulation or other official document detailing these criteria.

Please refer to the GOC's response to Question D2.

(c) If the eligibility criteria as listed in the applicable law, regulation or other official documents are met, will the applicant always receive a benefit or is final approval contingent upon the government agency or authority that administers the program?

An eligible enterprise that met the established criteria found in the administrative rules can receive the benefit. No further discretion was exercised by the administering agency.

(d) Is the amount of the benefit provided exclusively determined by established criteria found in the law, regulation or other official document or does the government agency or authority that administers the program determine the benefit amount?

The amount of the benefit provided was exclusively determined by established criteria found in the administrative rules. No further official discretion was required.

(e) Provide any contractual agreements between the GOC and the companies that are receiving the benefits under the program (e.g. loan contracts, grant contracts, etc.).

There were no contractual agreements between the Government of China and companies benefiting from this program.

9. Provide a list by industry and by region of the companies that have received benefits under this program in the year the provision of benefits was approved and in each of the years from 1 July 2007 to 30 June 2012.

The GOC does not keep such data.

10. Provide the total amounts of benefits received by each type of industry in each region in the year the provision of benefits was approved and each of the years from 1 July 2007 to 30 June 2012.

Please refer to the GOC's response to Question D9.

11. How many companies in the steel industry have applied for benefits under this program in the year the financial assistance or benefit was approved and in each of year from 1 July 2007 to 30 June 2012?

This information is not available. Please see above response to Question D9 above.

12. How many applicants have received financial assistance/benefit and how many applicants have been rejected in the year the financial assistance/benefit was approved and in each of the years from 1 July 2007 to 30 June 2012? Provide the main reasons why applicants have been rejected.

Please refer to the GOC's response to Question D9.

13. Describe any anticipated changes in the program. Provide documentation substantiating your answer. If the program has been terminated, state the last date that a company could apply for or claim benefits under the program. When is the last date that a company could receive benefits under the program?

Please refer to the GOC's response to Question D1 (e).

17 PROGRAM 46 COMPENSATION FOR WATER POLLUTION CONTROL

1. Provide details of the program including the following.

- (a) Policy objective and/or purpose of the program.

The purpose of the program was to give assistance to the enterprise that voluntarily installed the IC Card for the intelligent administration of sewage discharge in Jiangyin City in the year of 2010, as a compensation for the expenditure of purchase the equipment for IC Card, which is helpful for the Environment Protection Bureau to monitor the accurate status of sewage

discharge of the enterprises.

(b) Legislation under which the subsidy is granted.

The program was administered under some administrative rules of Jiangyin City, and the document is not available for submission.

(c) Nature or form of the subsidy.

Grant

(d) When the program was established.

The program was established in 2010

(e) Duration of the program.

This program was a one-time grant established in 2010. After all the funds therein were disbursed in 2011, this program was terminated.

(f) How the program is administered and explains how it operates.

The program was administered by the Environment Protection Bureau of Jiangyin City.

The Environment Protection Bureau of Jiangyin City was responsible for the checking and acceptance of the enterprises that installed the IC Card for the intelligent administration of sewage discharge. After that, the Environment Protection Bureau was also responsible for the approval and disbursement of the project funds to the eligible enterprises.

(g) To whom and how is the program provided.

The program was provided for the enterprises which voluntarily purchased and installed the IC Card for the intelligent administration of sewage discharge and then checked and accepted by the Environment Protection Bureau of Jiangyin City in the year of 2010.

(h) The eligibility criteria in order to receive benefits under the program.

Please refer to the GOC's response to Question D1 (f) and D1 (g).

2. Provide translated copies in English of the decrees, laws and regulations relating to the program and any reports pertaining to the program published prior to, during or since the investigation period.

Please refer to the GOC's response to Question D1 (b) above.

3. Identify the GOC department or agency administering the program.

Authority: Environment Protection Bureau of Jiangyin City
Address: No.166 Xicheng Road, Jiangyin City, Jiangsu Province

4. Identify and explain the types of records maintained by the relevant government or governments (e.g., accounting records, company-specific files, databases, budget authorizations, etc.) regarding the program.

The local authorities maintain relevant payment documents.

5. Identify all Chinese galvanised steel and/or aluminium zinc coated steel producers and/or exporters that have produced and/or exported galvanised steel and/or aluminium zinc coated steel destined for Australia during the investigation period that accrued or received benefits under the program during the period 1 July 2002 – 30 June 2012.

Provide, on an annual basis by calendar year (separating July – Dec 2002 and January – June 2012) the amount(s) and/or nature of the benefit or concession granted (monetary and/or non-monetary) under the program.

[CONFIDENTIAL TEXT DELETED]

6. Answer the following questions regarding the application process:

(a) Describe the application process (including any application fees charged by the government agency or authority) for the program and provide a blank copy of the application form (translated and original copies).

This program was not administered on an application-approval basis.

(b) After an application is submitted, describe the procedures by which an application is analysed and eventually approved or disapproved.

Please refer to the GOC's response to Question D6 (a).

(c) If the application is approved, provide the approval documents together with any conditions or criteria subject to which the approval is made.

Please refer to the GOC's response to Question D6 (a).

(d) If the application is not approved, provide the disapproval documents together with the reasons for disapproval.

Please refer to the GOC's response to Question D6 (a).

7. Answer the following questions regarding eligibility for and actual use of the benefits provided under this program.

(a) Is eligibility for, or actual use of this program contingent, whether solely or as one of several other conditions, upon export performance? If so, please describe.

This program was not contingent upon export performance.

(b) Is eligibility for this program contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods? If so, please describe.

This program was not contingent upon the use of domestic over imported goods.

(c) Is eligibility for the subsidy limited to enterprises or industries located within designated regions? If so, specify the enterprises or industries and the designated regions.

This program is limited to all the enterprises located in Jiangyin City, but not limited to enterprises or industries located within any specially designated regions within the Jiangyin City.

(d) Is eligibility limited, by law, to any enterprise or group of enterprises, or to any industry or group of industries? If so, describe and specify the eligible enterprises or industries.

Please refer to the GOC's response to Question D1 (f) and D1 (g).

8. Respond to the following questions regarding the criteria governing the eligibility for and receipt of any benefit under this program.

(a) Describe the criteria governing the size of the benefit provided.

The size of the benefit was determined by direct reference to the relevant regulations and rules. Please refer to the GOC's response to Question D1 (f).

(b) Provide a copy of any law, regulation or other official document detailing these criteria.

Please refer to the GOC's response to Question D2.

(c) If the eligibility criteria as listed in the applicable law, regulation or other official documents are met, will the applicant always receive a benefit or is final approval contingent upon the government agency or authority that administers the program?

An eligible enterprise that met the established criteria found in the administrative rules can receive the benefit. No further discretion was exercised by the administering agency.

(d) Is the amount of the benefit provided exclusively determined by established criteria found in the law, regulation or other official document or does the government agency or authority that administers the program determine the benefit amount?

The amount of the benefit provided was exclusively determined by established criteria found in the administrative rules. No further official discretion was required.

(e) Provide any contractual agreements between the GOC and the companies that are receiving the benefits under the program (e.g. loan contracts, grant contracts, etc.).

There were no contractual agreements between the Government of China

and companies benefiting from this program.

9. Provide a list by industry and by region of the companies that have received benefits under this program in the year the provision of benefits was approved and in each of the years from 1 July 2007 to 30 June 2012.

The GOC does not keep such data.

10. Provide the total amounts of benefits received by each type of industry in each region in the year the provision of benefits was approved and each of the years from 1 July 2007 to 30 June 2012.

Please refer to the GOC's response to Question D9.

11. How many companies in the steel industry have applied for benefits under this program in the year the financial assistance or benefit was approved and in each of year from 1 July 2007 to 30 June 2012?

This information is not available. Please see above response to Question D9 above.

12. How many applicants have received financial assistance/benefit and how many applicants have been rejected in the year the financial assistance/benefit was approved and in each of the years from 1 July 2007 to 30 June 2012? Provide the main reasons why applicants have been rejected.

Please refer to the GOC's response to Question D9.

13. Describe any anticipated changes in the program. Provide documentation substantiating your answer. If the program has been terminated, state the last date that a company could apply for or claim benefits under the program. When is the last date that a company could receive benefits under the program?

Please refer to the GOC's response to Question D1 (e).

18 PROGRAM 47 ENVIRONMENTAL PRIZE - USC

The GOC is unable to confirm (1) whether there is a Program 47 as named

above in the Table 2, (2) whether USC was granted any subsidy with benefit conferred under this program, if there is one as such, and (3) whether the benefit, if any, impact on the production and sale of galvanised steel and/or aluminium zinc coated steel of USC during the investigation period.

19 PROGRAM 47 ENVIRONMENTAL PRIZE - YIEH PHUI

1. Provide details of the program including the following.

(a) Policy objective and/or purpose of the program.

The purpose of the program is to encourage the enterprises who won the title of "Green Enterprise" in the previous three straight years and therefore to further strengthen the conservation culture of Changshu City.

(b) Legislation under which the subsidy is granted.

The program is administered under some administrative rules of Changshu City.

(c) Nature or form of the subsidy.

Grant

(d) When the program was established.

The program was established in August 2004.

(e) Duration of the program.

August 2004 to the present.

(f) How the program is administered and explains how it operates.

The program is jointly administered by the Environment Protection Bureau and Finance Bureau of Changshu City. The Environment Protection Bureau of Changshu City is responsible for the determination of the eligible enterprises in accordance with the result of credit rating in the previous three straight

years. The Finance Bureau of Changshu City is responsible for the disbursement of the project funds to the approved enterprises.

(g) To whom and how is the program provided.

The program is provided for the enterprises who won the title of "Green Enterprise" as a result of credit rating in the previous three straight years in Changshu City. The result of credit rating is determined by the environment protection administrative authorities during its routine examination and supervision.

(h) The eligibility criteria in order to receive benefits under the program.

Please refer to the GOC's response to Question D1 (f) and D1 (g).

2. Provide translated copies in English of the decrees, laws and regulations relating to the program and any reports pertaining to the program published prior to, during or since the investigation period.

Please refer to the GOC's response to Question D1 (b) above.

3. Identify the GOC department or agency administering the program.

Authority:	Environment Protection Bureau of Changshu City
Address:	No.52 Haiyu North Road, Changshu City, Jiangsu Province
Authority:	Finance Bureau of Changshu City
Address:	No.8 Jinshajiang Road, Changshu City, Jiangsu Province

4. Identify and explain the types of records maintained by the relevant government or governments (e.g., accounting records, company-specific files, databases, budget authorizations, etc.) regarding the program.

The local authorities maintain the relevant payment documents.

5. Identify all Chinese galvanised steel and/or aluminium zinc coated steel producers and/or exporters that have produced and/or exported galvanised steel and/or aluminium zinc coated steel destined for Australia during the investigation period that accrued or received

benefits under the program during the period 1 July 2002 – 30 June 2012.

Provide, on an annual basis by calendar year (separating July – Dec 2002 and January – June 2012) the amount(s) and/or nature of the benefit or concession granted (monetary and/or non-monetary) under the program.

[CONFIDENTIAL TEXT DELETED]

6. Answer the following questions regarding the application process:

(a) Describe the application process (including any application fees charged by the government agency or authority) for the program and provide a blank copy of the application form (translated and original copies).

This program is not administered on an application-approval basis.

(b) After an application is submitted, describe the procedures by which an application is analysed and eventually approved or disapproved.

Please refer to the GOC's response to Question D6 (a).

(c) If the application is approved, provide the approval documents together with any conditions or criteria subject to which the approval is made.

Please refer to the GOC's response to Question D6 (a).

(d) If the application is not approved, provide the disapproval documents together with the reasons for disapproval.

Please refer to the GOC's response to Question D6 (a).

7. Answer the following questions regarding eligibility for and actual use of the benefits provided under this program.

(a) Is eligibility for, or actual use of this program contingent, whether solely or as one of several other conditions, upon export performance? If so, please describe.

This program is not contingent upon export performance.

(b) Is eligibility for this program contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods? If so, please describe.

This program is not contingent upon the use of domestic over imported goods.

(c) Is eligibility for the subsidy limited to enterprises or industries located within designated regions? If so, specify the enterprises or industries and the designated regions.

This program is limited to all the enterprises located in Changshu City, but not limited to enterprises or industries located within any specially designated regions within the Changshu City.

(d) Is eligibility limited, by law, to any enterprise or group of enterprises, or to any industry or group of industries? If so, describe and specify the eligible enterprises or industries.

Please refer to the GOC's response to Question D1 (f) and D1 (g).

8. Respond to the following questions regarding the criteria governing the eligibility for and receipt of any benefit under this program.

(a) Describe the criteria governing the size of the benefit provided.

The size of the benefit is determined by direct reference to the relevant regulations and rules. Please refer to the GOC's response to Question D1 (f).

(b) Provide a copy of any law, regulation or other official document detailing these criteria.

Please refer to the GOC's response to Question D2.

(c) If the eligibility criteria as listed in the applicable law, regulation or other official documents are met, will the applicant always receive a benefit or is final approval contingent upon the government agency or authority that administers the program?

An eligible enterprise that meets the established criteria found in the administrative rules can receive the benefit. No further discretion was exercised by the administering agency.

(d) Is the amount of the benefit provided exclusively determined by established criteria found in the law, regulation or other official document or does the government agency or authority that administers the program determine the benefit amount?

The amount of the benefit provided is exclusively determined by established criteria found in the administrative rules. No further official discretion was required.

(e) Provide any contractual agreements between the GOC and the companies that are receiving the benefits under the program (e.g. loan contracts, grant contracts, etc.).

There are no contractual agreements between the Government of China and companies benefiting from this program.

9. Provide a list by industry and by region of the companies that have received benefits under this program in the year the provision of benefits was approved and in each of the years from 1 July 2007 to 30 June 2012.

The GOC does not keep such data.

10. Provide the total amounts of benefits received by each type of industry in each region in the year the provision of benefits was approved and each of the years from 1 July 2007 to 30 June 2012.

Please refer to the GOC's response to Question D9.

11. How many companies in the steel industry have applied for benefits under this program in the year the financial assistance or benefit was approved and in each of year from 1 July 2007 to 30 June 2012?

This information is not available. Please see above response to Question D9 above.

12. How many applicants have received financial assistance/benefit and how many applicants have been rejected in the year the financial assistance/benefit was approved and in each of the years from 1 July 2007 to 30 June 2012? Provide the main reasons why applicants have been rejected.

Please refer to the GOC's response to Question D9.

13. Describe any anticipated changes in the program. Provide documentation substantiating your answer. If the program has been terminated, state the last date that a company could apply for or claim benefits under the program. When is the last date that a company could receive benefits under the program?

The GOC does not anticipate any changes to the program at this time.

20 PROGRAM 48 CASH GRANTS FOR UNKNOWN REASONS

The GOC is unable to confirm (1) whether there is a Program 48 as named above in Table 2, (2) whether Yieh Phui China was granted any subsidy with benefit conferred under this program, if there is one as such, and (3) whether the benefit, if any, impacted on the production and sale of galvanised steel and/or aluminium zinc coated steel of Yieh Phui China during the investigation period.

21 PROGRAM 49 TAX REFUNDS FOR PREVIOUS YEAR

The GOC does not consider VAT rebates to constitute a "program." According to the VAT temporary provision and interim regulation, the amount of the rebates do not exceed the taxation. This program has a systemic mechanism to ensure that there is no excessive rebate. Nonetheless, a response to the following questions is provided below.

1. Provide details of the program including the following.
 - (a) Policy objective and/or purpose of the program.

The GOC first began to provide VAT rebates for exported products in 1984, pursuant to the *VAT Rules of China (Draft)*. In 1993, the *Provisional VAT Rules of China* (Decree 134 of the State Council, 1993) became effective, replacing the 1984 Rules. Article 25 of the 1993 VAT Rules sets forth the current legal basis regarding VAT refunds for exported goods. Please refer to **Attachment 111**.

Starting from 1 January 2009, the *Provisional VAT Rules of China* were amended to allow VAT paid to the seller on the purchase of equipment to be

deducted from VAT to be paid to the tax authority on sales.

(b) Legislation under which the subsidy is granted.

Please refer to the GOC's response to Question 1 (a).

(c) Nature or form of the subsidy.

The GOC reaffirms that it does not consider VAT rebates to constitute a "program" nor does it consider Yieh Phui China or other cooperating companies have been over-paid in VAT rebates.

(d) When the program was established.

The program was established in 1984.

(e) Duration of the program.

1984 to the present.

(f) How the program is administered and explains how it operates.

The State Administration of Taxation ("SAT") is responsible for administering the program. The SAT's local offices are responsible for the administration procedures. Please also refer to the GOC's response to Question 1 (a).

(g) To whom and how is the program provided.

The enterprises must have exported to receive the VAT rebate.

To apply for a VAT refund, an exporter must submit the following documentation:

- Export Invoice (manufacturer) or VAT invoices or general invoices for the purchase of exported goods (trading companies);
- Export Declaration Form (Refund); and
- Notice of record clearance on foreign exchange receivables.

If the appropriate documentation is submitted, then the tax authority must accept the declaration of refund. If the documentation is incomplete, then the

tax authority must require the exporter to correct or supplement the relevant materials and certificates, as necessary.

Please refer to Article 9 of the *Circular of the State Administration of Taxation on Printing and Distributing the Measures for the Administration of Tax Refund (Exemption) of Exported Goods (For Trial Implementation)* (GUOSHUIFA (2005) No. 51), which is provided at **Attachment 112**.

(h) The eligibility criteria in order to receive benefits under the program.

Please refer to the GOC's response to Question D1 (f) and D1 (g).

2. Provide translated copies in English of the decrees, laws and regulations relating to the program and any reports pertaining to the program published prior to, during or since the investigation period.

Please refer to the GOC's response to Question D1 (b) above.

3. Identify the GOC department or agency administering the program.

Authority:	The State Administration of Taxation
Address:	5 Yangfangdian West Road, Haidian District, Beijing
Authority:	SAT Bureau of Changshu City
Address:	No.20 Fenglin Road, Changshu City, Jiangsu Province

4. Identify and explain the types of records maintained by the relevant government or governments (e.g., accounting records, company-specific files, databases, budget authorizations, etc.) regarding the program.

The VAT Return Forms filed by the enterprises are maintained by the SAT in its local offices. The VAT Return Form is issued by the tax authorities and is used to calculate the VAT refund amount paid on inputs for exported goods.

5. Identify all Chinese galvanised steel and/or aluminium zinc coated steel producers and/or exporters that have produced and/or exported galvanised steel and/or aluminium zinc coated steel destined for Australia during the investigation period that accrued or received benefits under the program during the period 1 July 2002 – 30 June 2012.

Provide, on an annual basis by calendar year (separating July – Dec 2002 and January – June 2012) the amount(s) and/or nature of the benefit or concession granted (monetary and/or non-monetary) under the program.

Please refer to the GOC's response to Question D1 (c).

6. Answer the following questions regarding the application process:

(a) Describe the application process (including any application fees charged by the government agency or authority) for the program and provide a blank copy of the application form (translated and original copies).

Please refer to the GOC's response to Question D1 (g).

(b) After an application is submitted, describe the procedures by which an application is analysed and eventually approved or disapproved.

Please refer to the GOC's response to Question D1 (g).

(c) If the application is approved, provide the approval documents together with any conditions or criteria subject to which the approval is made.

Please refer to the GOC's response to Question D1 (g).

(d) If the application is not approved, provide the disapproval documents together with the reasons for disapproval.

Please refer to the GOC's response to Question D1 (g).

7. Answer the following questions regarding eligibility for and actual use of the benefits provided under this program.

(a) Is eligibility for, or actual use of this program contingent, whether solely or as one of several other conditions, upon export performance? If so, please describe.

This program is contingent upon export performance in the sense that a company must have exported to receive the VAT rebate.

(b) Is eligibility for this program contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods? If so, please describe.

This program is not contingent upon the use of domestic over imported goods.

(c) Is eligibility for the subsidy limited to enterprises or industries located within designated regions? If so, specify the enterprises or industries and the designated regions.

This program is not limited to enterprises or industries located within designated regions.

(d) Is eligibility limited, by law, to any enterprise or group of enterprises, or to any industry or group of industries? If so, describe and specify the eligible enterprises or industries.

Please refer to the GOC's response to Question D1 (f) and D1 (g).

8. Respond to the following questions regarding the criteria governing the eligibility for and receipt of any benefit under this program.

(a) Describe the criteria governing the size of the benefit provided.

The size of the benefit is determined by direct reference to the relevant regulations and rules. Please refer to the GOC's response to Question D1 (f).

(b) Provide a copy of any law, regulation or other official document detailing these criteria.

Please refer to the GOC's response to Question D2.

(c) If the eligibility criteria as listed in the applicable law, regulation or other official documents are met, will the applicant always receive a benefit or is final approval contingent upon the government agency or authority that administers the program?

An eligible enterprise that meets the established criteria found in the administrative rules can receive the benefit. No further discretion was exercised by the administering agency.

(d) Is the amount of the benefit provided exclusively determined by established criteria found in the law, regulation or other official document or does the government agency or authority that administers the program determine the benefit amount?

The amount of the benefit provided is exclusively determined by established criteria found in the administrative rules. No further official discretion was required.

(e) Provide any contractual agreements between the GOC and the companies that are receiving the benefits under the program (e.g. loan contracts, grant contracts, etc.).

There are no contractual agreements between the Government of China and companies benefiting from this "program".

9. Provide a list by industry and by region of the companies that have received benefits under this program in the year the provision of benefits was approved and in each of the years from 1 July 2007 to 30 June 2012.

The GOC does not keep such data.

10. Provide the total amounts of benefits received by each type of industry in each region in the year the provision of benefits was approved and each of the years from 1 July 2007 to 30 June 2012.

Please refer to the GOC's response to Question D9.

11. How many companies in the steel industry have applied for benefits under this program in the year the financial assistance or benefit was approved and in each of year from 1 July 2007 to 30 June 2012?

This information is not available. Please see above response to Question D9 above.

12. How many applicants have received financial assistance/benefit and how many applicants have been rejected in the year the financial assistance/benefit was approved and in each of the years from 1 July 2007 to 30 June 2012? Provide the main reasons why applicants have been rejected.

Please refer to the GOC's response to Question D9.

13. Describe any anticipated changes in the program. Provide documentation substantiating your answer. If the program has been terminated, state the last date that a company could apply for or claim benefits under the program. When is the last date that a company could receive benefits under the program?

The GOC does not anticipate any changes in the "program".

14. During the course of the investigations Customs and Border Protection has become aware that one cooperating exporter, ANSTEEL, received payments in the form of 'capital contribution' (i.e. capital contribution that was later converted into equity) from the GOC. Please answer the following questions:

The GOC assumes that these question relate to Program 30, and refers Customs to its response in relation to that Program.

- a. Explain in detail how the GOC identifies companies that need such payments/assistance?
- b. Provide details of all such payments / assistance to exporters of galvanised steel and/or aluminium zinc coated steel to Australia during this period? (For example date of payment, date of conversion to equity, name of entities, type of payment, value of equity/debt, interest rate etc.).

The following questions related specifically to the payments received by ANSTEEL (recorded as Program 30 in Table 2 above):

- c. Explain what is meant by '*capital contribution*'?
- d. Explain the reason for converting the 'capital contribution' into equity.
- e. What were the initial terms and conditions of the capital contribution? Provide all documentary evidence translated and original versions.
- f. Who made the decision to convert the capital contribution into equity (provide name and address of the government agency including all documentary evidence such as minutes of shareholder and Board of Directors meeting, etc.).

- g. Was any approval required / sought from any regularity authority? If so provide a copy (original and translated in English) of the approval including all terms and conditions of the approval.
- h. How was class and/or type of the shares (equity) determined? (e.g. common shares, class A shares or preferential shares etc.).
- i. How was the value of the shares (equity) determined? Explain in detail the methodology adopted.
- j. Explain the basis of the allotment of shares (e.g. for one existing share, one additional share was issued, etc.) and explain in detail the process of allotment.
- k. Provide the names the controlling shareholders and percentage of shares held by each shareholder immediately before and immediately after the issuance of new shares.
- l. Provide the name(s) of the government entity(ies) that make such payments and monitors the financial performance (list the key indicators used for monitoring the performances).

15. Unrelated to the potential new subsidy programs identified above, Customs and Border Protection has become aware that the Ministry of Commerce has recently issued rules (*Interim provisions of the Ministry of Commerce on Contributions of Equity Interests involving Foreign Invested Enterprises*) on contributions of equity interests to FIEs. Please answer the following questions:

- (i) Provide a copy of the Interim Provisions (translated and original).

The GOC advises that these provisions took effect on 22 October 2012; therefore, they are not relevant to this investigation.

- (ii) Explain the reason for establishing the interim provisions and describe how they operate.

See the GOC's answer question 15(i) above.

- (iii) Were there similar provisions, laws, policies or rules in existence during the investigation period? If so provide a copy of the relevant document (translated and original).

The GOC reiterates that any questions relating to post-POI legislation cannot

be relevant to the investigation.

C. DECLARATION

The undersigned certifies that all information supplied herein in response to the questionnaire (including any data supplied in an electronic format) is complete and correct to the best of his/her knowledge and belief.

17/04/2013
Date

Tian Shuguang
Signature of authorised official

TIAN SHUGUANG
Name of authorised official

Deputy Division Director, MOFCOM
Title of authorised official

Interim Regulation on the Board of Supervisors of State-owned Enterprises

Article 1 For purpose of improving the supervisory mechanism of state-owned enterprises and strengthening supervision over state-owned enterprises (SOE), this regulation is formulated.

Article 2 Board of supervisors of major large-sized SOEs (hereinafter “the board of supervisors”) are dispatched by and responsible to the State Council, and are in charge of supervising maintenance and appreciation in state-owned asset value of the major large-sized SOEs.

Regarding candidate name list of major large-sized SOEs to which the State Council dispatches a board of supervisors, the organ in charge of dealing with affairs of board of supervisors (the “organ”) may propose and submit one to the State Council for decision.

Article 3 The board of supervisors shall focus on supervision of financial record, and conduct supervision over the financial activities of the enterprises and the business management acts of persons-in-charge of the enterprises so as to ensure no encroachment on the state-owned assets and the relevant rights and interests attached to the assets under the relevant laws, Regulation, as well as the relevant provisions of the Ministry of Finance.

The relationship between the board of supervisors and the enterprises shall be that between the supervisor and the supervised. The board of supervisors shall not involve in nor interfere with the business decision-making and business management activities of the enterprises.

Article 4 The organ in charge of dealing with affairs of board of supervisors (the “organ”) is responsible for dealing with affairs of the board of supervisors, communicating between the board of supervisors, relevant departments of State Council and local governments and handling any matters assigned by the State Council.

Article 5 The board of supervisors shall perform the following functions:

- (1) to check the enterprises' implementation of the relevant laws, Regulation, and rules;
- (2) to check the financial record of the enterprises, consult their financial and accounting materials as well as materials relating to its other business operations respectively, verify truthfulness and legality of the financial statements;
- (3) to check the financial performance, profit distribution, state-owned asset value maintenance and appreciation, capital flow of the enterprises; and
- (4) to check business management activities of persons-in-charge of the enterprises, to evaluate the business management performances, and to put forward proposals of award, punishment, appointment and dismissal.

Article 6 The board of supervisors shall usually carry out regular inspections of the enterprises one to two times a year, and may carry out some ad hoc inspections of the enterprises in case of actual needs.

Article 7 The board of supervisors may carry out supervision and inspection by way of:

(1) listening to reports by the persons-in-charge of the enterprises about the relevant status of financial affairs, assets, and business management, to hold meetings in enterprises in regard to the relevant matters under supervision and inspection;

(2) consulting the financial reports, accounting vouchers, accounting books and other financial and accounting materials as well as other materials relevant to the business management activities of the enterprises;

(3) checking the financial affairs and status of assets of the enterprises, inquiring the personnel thereof about the relevant information and listening to their opinions, and demanding the persons-in-charge of the enterprises to make explanations where necessary; and

(4) inquiring the departments of public finance, industry and commerce, tax, audit, customs, etc. about the financial status and business management of the enterprises.

The Chairman of the board of supervisors may, in light of the needs of supervision and inspection, attend, as a nonvoting delegate or, authorize other members to attend as non-voting delegates, the relevant meetings.

Article 8 The relevant departments of the State Council and the relevant departments of the local people's governments should support and cooperate with the board of supervisors and provide the board of supervisors with relevant information and data.

Article 9 The board of supervisors shall present inspection reports promptly upon conclusion of each inspection of the enterprises.

The inspection reports shall have such contents as evaluations of the financial affairs, the operations and management of the enterprises, evaluations of the operational and managerial performance of the enterprises' responsible persons and proposals on rewards, penalties, appointments or dismissals, proposals on solutions to the problems

in the enterprises and other items which the State Council may require them to report on or the board of supervisors may deem necessary to report on.

The board of supervisors shall not disclose to the enterprises the contents of inspection reports as described in the preceding paragraph.

Article 10 The inspection reports shall, upon discussion by members of the board of supervisors, be signed by the chairmen of the board of supervisors and submitted to the State Council through the organ; the inspection reports, upon written reply from the State Council, shall be copied to the State Economic and Trade Commission, the Ministry of Finance and other relevant departments.

Where any supervisor has fundamental different opinions over an inspection report, explanations as such shall be offered in the inspection report.

Article 11 The board of supervisors shall present, without delay, special reports to the organ or may report directly to the State Council, if, in the course of supervision and inspection, the board of supervisors discover that the operational activities of the enterprises may possibly endanger the safety of State-owned assets, result in the loss of State-owned assets, infringe upon the rights and interests of the owners of State-owned assets and other emergencies which the board of supervisors consider should be reported promptly.

The organ shall strengthen contact with the State Economic and Trade Commission, the Ministry of Finance and other relevant departments and exchange relevant information with them.

Article 12 The enterprises shall submit their financial and accounting reports to the board of supervisors regularly and truthfully, and promptly report on their major

operational and management activities, and shall not refuse to report on, conceal or falsify any facts.

Article 13 Where necessary, the board of supervisors may, based on the needs for supervision and inspection of the enterprises and upon consent from the organ, engage certified public accountant firms to conduct audits of the enterprises.

The board of supervisors may, based on the supervision and inspection of the enterprises, recommend that the State Council request the State auditor to conduct audits of the enterprises according to law.

Article 14 The board of supervisors consists one Chairman and a number of supervisors.

The supervisors are classified into full-time supervisors and part-time supervisors. Those selected from the relevant departments and entities are full-time supervisors, the delegates dispatched from the relevant departments of the State Council or entities and personnel representatives are part-time supervisors.

The board of supervisors may hire staff where necessary.

Article 15 The chairman of board of supervisors shall be selected in accordance with the prescribed procedures and appointed by the State Council. The chairman of board of supervisors shall be held by the personnel with the vice-ministerial rank and serve as full-time supervisors, who are normally aged below 60.

Full-time supervisors shall be appointed by the organ. The full-time supervisors shall be held by State personnel with the rank of department (bureau) director-general or division chief, who are normally aged below 55.

The representatives of the enterprises' employees in the board of supervisors shall be chosen by the congresses of the enterprises' employees through democratic elections and reported to the organ for approval. The persons responsible for the enterprises shall not serve as representatives of the enterprises' employees in the board of supervisors.

Article 16 The term of office of a member of a board of supervisors shall be three years, and the chairman of a board of supervisors, full-time supervisors and dispatched supervisors shall not serve consecutive terms in the board of supervisors of the same enterprise.

The chairman of a board of supervisors, full-time supervisors and dispatched supervisors may hold the corresponding posts in the board of supervisors in one to three enterprises.

Article 17 The chairman of a board of supervisors shall have an excellent grasp of policies, adhere to the principles, be uncorrupted, honest, self-disciplined and well acquainted with business.

The chairman of a board of supervisors shall perform the following roles:

- (1) to convene and chair the meetings of the board of supervisors;
- (2) to be responsible for the day-to-day work of the board of supervisors;
- (3) to examine, approve and sign the reports and other important documents of the board of supervisors; and
- (4) to perform other roles which should be performed by the chairman of a board of supervisors.

Article 18 A supervisor of the board of supervisors shall satisfy the following conditions:

- (1) being familiar with and able to practice the relevant laws, Regulation, and rules;
- (2) having professional knowledge of finance, accounting, auditing or economic and being familiar with the business management of the enterprises;
- (3) adhering to the principle, being uncorrupt, honest, self-disciplined and loyal, and
- (4) being able to make comprehensive analyses and judgments, having strong writing ability and being able to work independently.

Article 19 The Chairman, full-time supervisors, dispatched supervisors and expert supervisors of the board of supervisors shall be governed by the principle of avoidance of conflict of interest. None of them may assume a position in the board of supervisors of the enterprises, in which he ever managed, worked or his close relative takes up a position of senior management.

Article 20 The expenditure needed by the board of supervisors in fulfilling their work of supervision and inspection shall be borne by the State budget and be disbursed uniformly by the organ.

Article 21 Members of the board of supervisors shall not accept any gifts from the enterprises, shall not participate in such activities as banquets, entertainment, tours and visits arranged, organized or paid for by the enterprises and shall not seek any private benefits from the enterprises for themselves, their relatives and friends or other persons.

The chairmen, full-time supervisors and dispatched supervisors of the board of

supervisors shall not accept any remuneration or fringe benefits from the enterprises and shall not be reimbursed for any expenses by the enterprises.

Article 22 The members of the board of supervisors shall keep the inspection reports confidential. None of them may divulge any business secret of the enterprises.

Article 23 The members of the board of supervisors who have made outstanding achievements in carrying out supervision and inspection and important contributions to safeguarding the State interests shall be awarded.

Article 24 Any member of a board of supervisors who has committed one of the following acts shall be given administrative or disciplinary sanctions according to law right up to removal from his post as a supervisor; where a crime is constituted, criminal liability shall be investigated according to law:

- (1) concealing of or refusing to make reports on serious violations of law or discipline by an enterprise or committing grave negligence of duty thereof;
- (2) colluding with the enterprises in fabricating false inspection reports; or
- (3) committing an act violating the provisions of Article 21 or 22 of this Regulation.

Article 25 Where an enterprise has committed one of the following acts, the directly responsible person in charge or other persons directly responsible shall be given disciplinary sanctions according to law right up to removal from their posts; where a crime is constituted, criminal liability shall be investigated according to law:

- (1) rejecting or obstructing the lawful performance of roles by the board of supervisors;

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- (2) rejecting or delaying, without reason, the submission of information about the financial status, operations and management to the board of supervisors;
 - (3) concealing, altering or falsifying reports of important information and relevant data; or
 - (4) committing any other acts that obstruct the supervision and inspection by the board of supervisors.

Article 26 When an enterprise discovers that any member of a board of supervisors has violated the provisions of Article 21 or 22 of the Regulation, it shall have the right to report the matter to the organ or may also report directly to the State Council.

Article 27 For State-owned enterprises to which the State Council does not dispatch boards of supervisors, the people's governments of the provinces, autonomous regions and municipalities directly under the Central Government may decide to dispatch boards of supervisors with reference to the provisions of the Regulation.

Article 28 The boards of supervisors dispatched to the key State-owned financial institutions by the State Council shall be governed by “the Interim Regulation on the Boards of Supervisors in Key State-owned Financial Institutions.”

Article 29 The Regulation shall come into effect as of the promulgation date. “The Regulation on Supervision and Management of Property of the State-owned Enterprise” issued by the State Council on July 24, 1994 shall be abolished simultaneously.

<http://www.sasac.gov.cn/gzjg/jsh/200408130018.htm>

国有企业监事会暂行条例

（2000年3月15日发布施行）

第一条 为了健全国有企业监督机制，加强对国有企业的监督，制定本条例。

第二条 国有重点大型企业监事会（以下简称监事会）由国务院派出，对国务院负责，代表国家对国有重点大型企业（以下简称企业）的国有资产保值增值状况实施监督。

国务院派出监事会的企业名单，由国有企业监事会管理机构（以下简称监事会管理机构）提出建议，报国务院决定。

第三条 监事会以财务监督为核心，根据有关法律、行政法规和财政部的有关规定，对企业的财务活动及企业负责人的经营管理行为进行监督，确保国有资产及其权益不受侵犯。

监事会与企业是监督与被监督的关系，监事会不参与、不干预企业的经营决策和经营管理活动。

第四条 监事会管理机构负责监事会的日常管理工作，协调监事会与国务院有关部门和有关地方的联系，承办国务院交办的事项。

第五条 监事会履行下列职责：

（一）检查企业贯彻执行有关法律、行政法规和规章制度的情况；

（二）检查企业财务，查阅企业的财务会计资料及与企业经营管理活动有关的其他资料，验证企业财务会计报告的真实性、合法性；

②②（三）检查企业的经营效益、利润分配、国有资产保值增值、资产运营等情况；

②②（四）检查企业负责人的经营行为，并对其经营管理业绩进行评价，提出奖惩、任免建议。

②②第六条②监事会一般每年对企业定期检查 1 至 2 次，并可以根据实际需要不定期地对企业进行专项检查。

②②第七条②监事会开展监督检查，可以采取下列方式：

②②（一）听取企业负责人有关财务、资产状况和经营管理情况的汇报，在企业召开与监督检查事项有关的会议；

②②（二）查阅企业的财务会计报告、会计凭证、会计账簿等财务会计资料以及与经营管理活动有关的其他资料；

②②（三）核查企业的财务、资产状况，向职工了解情况、听取意见，必要时要求企业负责人作出说明；

②②（四）向财政、工商、税务、审计、海关等有关部门和银行调查了解企业的财务状况和经营管理情况。

②②监事会主席根据监督检查的需要，可以列席或者委派监事会其他成员列席企业有关会议。

②②第八条②国务院有关部门和地方人民政府有关部门应当支持、配合监事会的工作，向监事会提供有关情况和资料。

②②第九条②监事会每次对企业进行检查结束后，应当及时作出检查报告。

②②检查报告的内容包括：企业财务以及经营管理情况评价；企业负责人的经营管理业绩评价以及奖惩、任免建议；企业存在问题的处理建议；国务院要求报告或

者监事会认为需要报告的其他事项。

☐☐监事会不得向企业透露前款所列检查报告内容。

☐☐第十条☐检查报告经监事会成员讨论，由监事会主席签署，经监事会管理机构报国务院；检查报告经国务院批复后，抄送国家经济贸易委员会、财政部等有关部门。

☐☐监事对检查报告有原则性不同意见的，应当在检查报告中说明。

☐☐第十一条☐监事会在监督检查中发现企业经营行为有可能危及国有资产安全、造成国有资产流失或者侵害国有资产所有者权益以及监事会认为应当立即报告的其他紧急情况，应当及时向监事会管理机构提出专项报告，也可以直接向国务院报告。

☐☐监事会管理机构应当加强同国家经济贸易委员会、财政部等有关部门的联系，相互通报有关情况。

☐☐第十二条☐企业应当定期、如实向监事会报送财务会计报告，并及时报告重大经营管理活动情况，不得拒绝、隐匿、伪报。

☐☐第十三条☐监事会根据对企业实施监督检查的需要，必要时，经监事会管理机构同意，可以聘请注册会计师事务所对企业进行审计。

☐☐监事会根据对企业进行监督检查的情况，可以建议国务院责成国家审计机关依法对企业进行审计。

☐☐第十四条☐监事会由主席一人、监事若干人组成。监事会成员不少于 3 人。

☐☐监事分为专职监事和兼职监事：从有关部门和单位选任的监事，为专职；监事会中国务院有关部门、单位派出代表和企业职工代表担任的监事，为兼职。

☐☐监事会可以聘请必要的工作人员。

☐☐第十五条☐监事会主席人选按照规定程序确定，由国务院任命。监事会主席由副部级国家工作人员担任，为专职，年龄一般在 60 周岁以下。

☐☐专职监事由监事会管理机构任命。专职监事由司（局）、处级国家工作人员担任，年龄一般在 55 周岁以下。

☐☐监事会中的企业职工代表由企业职工代表大会民主选举产生，报监事会管理机构批准。企业负责人不得担任监事会中的企业职工代表。

☐☐第十六条☐监事会成员每届任期 3 年，其中监事会主席和专职监事、派出监事不得在同一企业连任。

☐☐监事会主席和专职监事、派出监事可以担任 1 至 3 家企业监事会的相应职务。

☐☐第十七条☐监事会主席应当具有较高的政策水平，坚持原则，廉洁自律，熟悉经济工作。

☐☐监事会主席履行下列职责：

☐☐（一）召集、主持监事会会议；

☐☐（二）负责监事会的日常工作；

☐☐（三）审定、签署监事会的报告和其他重要文件；

☐☐（四）应当由监事会主席履行的其他职责。

☐☐第十八条☐监事应当具备下列条件：

☐☐（一）熟悉并能够贯彻执行国家有关法律、行政法规和规章制度；

☐☐（二）具有财务、会计、审计或者宏观经济等方面的专业知识，比较熟悉企业经营管理工作；

☐☐（三）坚持原则，廉洁自持，忠于职守；

☐☐（四）具有较强的综合分析、判断和文字撰写能力，并具备独立工作能力。

☐☐第十九条☐监事会主席和专职监事、派出监事实行回避原则，不得在其曾经管辖的行业、曾经工作过的企业或者其近亲属担任高级管理职务的企业的监事会中任职。

☐☐第二十条☐监事会开展监督检查工作所需费用由国家财政拨付，由监事会管理机构统一列支。

☐☐第二十一条☐监事会成员不得接受企业的任何馈赠，不得参加由企业安排、组织或者支付费用的宴请、娱乐、旅游、出访等活动，不得在企业中为自己、亲友或者其他人谋取私利。

☐☐监事会主席和专职监事、派出监事不得接受企业的任何报酬、福利待遇，不得在企业报销任何费用。

☐☐第二十二条☐监事会成员必须对检查报告内容保密，并不得泄露企业的商业秘密。

☐☐第二十三条☐监事会成员在监督检查中成绩突出，为维护国家利益做出重要贡献的，给予奖励。

☐☐第二十四条☐监事会成员有下列行为之一的，依法给予行政处分或者纪律处分，直至撤销监事职务；构成犯罪的，依法追究刑事责任：

☐☐（一）对企业的重大违法违纪问题隐匿不报或者严重失职的；

☐☐（二）与企业串通编造虚假检查报告的；

☐☐（三）有违反本条例第二十一条、第二十二条所列行为的。

☐☐第二十五条☐企业有下列行为之一的，对直接负责的主管人员和其他直接责任人员，依法给予纪律处分，直至撤销职务；构成犯罪的，依法追究刑事责任：

☐☐（一）拒绝、阻碍监事会依法履行职责的；

☐☐（二）拒绝、无故拖延向监事会提供财务状况和经营管理情况等有关资料的；

☐☐（三）隐匿、篡改、伪报重要情况和有关资料的；

☐☐（四）有阻碍监事会监督检查的其他行为的。

☐☐第二十六条☐企业发现监事会成员有违反本条例第二十一条、第二十二条所列行为时，有权向监事会管理机构报告，也可以直接向国务院报告。

☐☐第二十七条☐对国务院不派出监事会的国有企业，由省、自治区、直辖市人民政府参照本条例的规定，决定派出监事会。

☐☐第二十八条☐国务院向国有重点金融机构派出的监事会，依照《国有重点金融机构监事会暂行条例》执行。

☐☐第二十九条☐本条例自发布之日起施行。1994年7月24日国务院发布的《国有企业财产监督管理条例》同时废止。

PRC, Value-added Tax Tentative Regulations

Ref no: 3220/1993.12.13(3)

(Adopted at the 12th Routine Meeting of the State Council on 26 November 1993, promulgated by the State Council on 13 December 1993 and effective as of 1 January 1994.)

Article 1: Work units and individuals that sell goods, provide processing or repair and replacement services or import goods in the PRC shall be payers of value-added tax (hereafter, "taxpayers") and shall pay value-added tax in accordance with these Regulations.

Article 2: The value-added tax rates shall be as set forth below:

1. The tax rate for goods sold or imported by taxpayers other than the goods set forth in Items (2) and (3) of these Regulations shall be 17%.
2. The tax rate for sale or import of the following goods by taxpayers shall be 13%:
 - i. grain, edible vegetable oil;
 - ii. tap water, central heating, air-conditioning, hot water, coal gas, liquid petroleum gas, natural gas, methane, and coal for residential use;
 - iii. books, newspapers, magazines;
 - iv. feed, chemical fertilizer, agrochemicals, agricultural machinery, agricultural film; and
 - v. other goods specified by the State Council.
3. The tax rate on goods exported by taxpayers shall be zero, except where otherwise determined by the State Council.
4. The tax rate on processing and repair and replacement services provided by taxpayers (taxable labour services) shall be 17%.

Adjustments to the tax rates shall be decided upon by the State Council.

Article 3: Taxpayers that concurrently deal in goods or provide taxable labour services with different tax rates shall separately calculate the sales amounts of the goods or taxable labour services with different tax rates. Where the sales amounts are not calculated separately, the highest applicable tax rate shall be applied.

Article 4: Subject to Article 13 of these Regulations, the amount of tax payable on the sale of goods or provision of taxable labour services (sale of goods or taxable labour services) by taxpayers shall be the balance of the amount of tax on sales for the current period after setting off or deducting the amount of tax on purchases for the

current period. The formula for calculation of the amount of tax payable is set forth below:

Amount of tax payable = amount of tax on sales for the current period - amount of tax on purchases for the current period

If the amount of tax on purchases for the current period cannot be fully set off against or deducted from the amount of tax on sales for the current period because the latter amount is smaller than the former, the balance may be carried over to the next period for continued set off or deduction.

Article 5: The amount of value-added tax calculated in accordance with the sales amount and the tax rates provided in Article 2 of these Regulations and collected from purchasers for the sale of goods or taxable labour services by taxpayers, shall be the amount of tax on sales. The formula for calculation of the amount of tax on sales is set forth below:

Amount of tax on sales = sales amount x tax rate

Article 6: The sales amount shall be the full price and all additional charges that are collected by the taxpayer from the purchaser for the sale of goods or taxable labour services, but shall not include the collected amount of tax on sales.

Sales amounts shall be calculated in *Renminbi*. Taxpayers that settle the sales amounts in foreign exchange shall calculate the amounts by converting them into *Renminbi* at the foreign exchange market rate.

Article 7: If a taxpayer's price for the sale of goods or taxable labour services is obviously on the low side and no proper grounds are presented for such low price, the tax authorities in charge shall determine a deemed sales amount.

Article 8: The value-added tax paid or borne by taxpayers for the purchase of goods or for being provided taxable labour services (purchase of goods or taxable labour services), shall be the amount of tax on purchases.

The amount of tax on purchases that is permitted to be set off against or deducted from the amount of tax on sales shall be limited to the value-added tax amounts specified in the following value-added tax deduction certificates, with the exception of the situation set forth in Paragraph Three of this Article:

1. the value-added tax amount specified on the special value-added tax receipt obtained from the seller; and
2. the value-added tax amount specified in the duty- and tax-paid certificate obtained from Customs.

The amount of tax on purchases that is permitted to be set off or deducted in the case of purchase of tax-exempt agricultural produce shall be calculated in accordance with the purchase price and a deduction rate of 10%. The formula for calculation of the amount of tax on purchases is set forth below:

Amount of tax on purchases = purchase price x deduction rate

Article 9: If a taxpayer fails to obtain and preserve a value-added tax deduction certificate for the purchase of goods or taxable labour services in accordance with the regulations, or if the value-added tax amount and other relevant particulars are not specified in accordance with the regulations on the value-added tax deduction certificate, the amount of tax on the purchase may not be set off against or deducted from the amount of tax on the sale.

Article 10: The amounts of tax on the following purchases may not be set off against or deducted from the amounts of tax on sales:

1. purchase of fixed assets;
2. purchase of goods or taxable labour services used for non-taxable items;
3. purchase of goods or taxable labour services used for tax-exempt items;
4. purchase of goods or taxable labour services used for collective welfare or individual consumption;
5. purchase of goods in respect of which extraordinary losses are incurred;
6. purchased goods or taxable labour services used for goods in process or finished products in respect of which extraordinary losses are incurred.

Article 11: The tax payable on the sale of goods or taxable labour services by small-scale taxpayers shall be calculated by a simplified method.

The standard for small-scale taxpayers shall be specified by the Ministry of Finance.

Article 12: The rate of levy on the sale of goods or taxable labour services by small-scale taxpayers shall be 6%.

Adjustments to the rate of levy shall be decided on by the State Council.

Article 13: The amount of tax payable by small-scale taxpayers for the sale of goods or taxable labour services shall be calculated in accordance with the sales amount and the rate of levy set forth in Article 12 of these Regulations, without setting off or deducting the amount of tax on purchases. The formula for calculation of the amount of tax payable is set forth below:

Amount of tax payable = sales amount x rate of levy

The sales amount shall be determined by reference to Articles 6 and Article 7 of these Regulations.

Article 14: If a small-scale taxpayer's accounts are sound and such taxpayer can provide accurate tax information, it shall, following approval by the tax authorities in charge, not be required to be considered a small-scale taxpayer, and shall be permitted to calculate the amount of tax payable in accordance with the relevant provisions of these Regulations.

Article 15: The amount of tax payable on goods imported by taxpayers shall be calculated in accordance with the composite price for tax calculation purposes and the tax rate provided in Article 2 of these Regulations, without setting off or deducting any amounts of tax. The formulas for calculation of the composite price for tax calculation purposes and the amount of tax payable are set forth below:

Composite price for tax calculation purposes = dutiable value + duty + consumption tax

Amount of tax payable = composite price for tax calculation purposes x tax rate

Article 16: The following items shall be exempt from value-added tax:

1. agricultural produce sold by the agricultural producers that produced them;
2. contraceptive pharmaceuticals and devices;
3. antique books;
4. imported instruments and equipment to be used directly in scientific research, scientific experimentation or teaching;
5. imported supplies and equipment given gratis in aid by foreign governments and international organizations;
6. equipment that is required to be imported for processing of supplied materials, assembly of supplied parts or compensation trade;
7. articles for the specific use of handicapped persons that are imported directly by handicapped persons' organizations; and
8. articles sold after having been used by oneself.

Items that are exempt from value-added tax or liable for value-added tax at a reduced rate other than those set forth in the preceding paragraph shall be decided upon by the State Council. No regions or authorities may determine items exempt from tax or liable for tax at reduced rates.

Article 17: Taxpayers that concurrently deal in items that are exempt from value-added tax or liable for value-added tax at reduced rates shall separately calculate the sales amounts of the items exempt from tax or liable for tax at reduced rates. Where the sales amounts are not calculated separately, no exemption or reduction of tax may be granted.

Article 18: Where a taxpayer's sales amount is less than the minimum amount liable for value-added tax as specified by the Ministry of Finance, the sales amount shall be exempt from value-added tax.

Article 19: The obligation to pay value-added tax arises:

1. in the case of sale of goods or taxable services, on the day when the taxpayer receives full payment of the sales sum or obtains a voucher on the basis of which he can demand payment of the sales sum; and
2. in the case of import of goods, on the day on which declaration is made to Customs for import.

Article 20: Value-added tax shall be levied and collected by the tax authorities. Value-added tax on imported goods shall be collected by Customs on behalf of the tax authorities.

Value-added tax on articles that are carried or mailed into the PRC by individuals for their own use shall be calculated and levied together with Customs duties. The specific measures for such calculation and levy shall be formulated by the State Council Commission for the Customs Tariff in conjunction with the relevant departments.

Article 21: A taxpayer shall issue a special value-added tax receipt to the purchaser for the sale of goods or taxable labour services, and shall separately specify on such receipt the sales amount and the amount of tax on the sale.

If it is necessary to issue a receipt under any of the following circumstances, an ordinary receipt shall be issued and no special value-added tax receipt may be issued:

1. in case of sale of goods or taxable labour services to consumers;
2. in case of sale of tax-exempt goods; or
3. in case of sale of goods or taxable labour services by small-scale taxpayers.

Article 22: Value-added tax shall be paid at the following places:

1. a fixed business entity shall submit tax returns and pay its tax to the tax authorities-in-charge of the place where its office is located. If the head office and branch(es) are in different counties (municipalities), tax returns shall be submitted and tax paid separately to the tax authorities in charge of the places where they are located. Following approval by the State General Administration of Taxation or by a tax authority authorized by it, the head office may submit tax returns and pay tax on a consolidated basis to the tax authorities in charge of the place where it is located;
2. if a fixed business entity sells goods in another county (municipality), it shall apply for issuance of a tax administration certificate for business

activities outside the county (municipality), and submit tax returns and pay tax, to the tax authorities in charge of the place where its office is located. If such entity sells goods or taxable labour services in another county (municipality) without holding a tax administration certificate for business activities outside the county (municipality) issued by the tax authorities in charge of the place where its office is located, it shall submit tax returns and pay tax to the tax authorities in charge of the place of sale. If it fails to submit tax returns and pay tax to the tax authorities in charge of the place of sale, the tax authorities in charge of the place where its office is located shall collect the tax in order to compensate for such failure;

3. a non-fixed business entity shall submit tax returns and pay tax on its sale of goods or taxable labour services to the tax authorities in charge of the place of sale; and

4. an importer or its agent shall submit tax returns and pay tax to Customs of the place of Customs declaration of the imported goods.

Article 23: The terms for payment of value-added tax shall be one day, three days, five days, 10 days, 15 days or one month, respectively. Taxpayers' specific terms of tax payment shall be determined by the tax authorities in charge on the basis of the size of the taxpayers' amounts of tax payable. Taxpayers that cannot pay tax according to fixed terms may pay tax each time the liability to pay tax arises.

Taxpayers whose term of tax payment is one month shall submit a tax return and pay tax within a period of 10 days commencing from the date of expiration of the term. Taxpayers whose term of tax payment is one, three, five, ten or fifteen days shall prepay the tax within a period of five days commencing from the date of expiration of the term and, within a period of ten days commencing from the first day of the next month, submit a tax return and pay tax and settle in full the amount of tax payable for the preceding month.

Article 24: Taxpayers that import goods shall pay tax within a period of seven days commencing from the date immediately following the date of issuance by Customs of the duty and tax payment certificate.

Article 25: A taxpayer that exports goods for which the applicable tax rate is zero may, after carrying out export procedures with Customs, submit declarations to and carry out tax refund procedures for the exported goods with the tax authorities on a monthly basis, on the strength of relevant certificates such as the export Customs declaration forms. Specific measures shall be formulated by the State Administration of Taxation.

If export goods are returned or shut out after tax has been refunded, the taxpayer shall make up the tax refunded in accordance with the law.

Article 26: The levy and collection of value-added tax shall be administered in accordance with the *PRC, Administration of Tax Collection Law* and the relevant provisions of these Regulations.

Article 27: The levy of value-added tax on foreign investment enterprises and foreign enterprises shall be handled in accordance with the relevant decisions of the Standing Committee of the National People's Congress.

Article 28: The Ministry of Finance shall be responsible for the interpretation of these Regulations. Implementing rules shall be formulated by the Ministry of Finance.

Article 29: These Regulations shall be implemented as of 1 January 1994. At the same time, the *PRC, Value-added Tax Regulations (Draft)* and the *PRC, Product Tax Regulations (Draft)* promulgated by the State Council on 18 September 1984, shall be repealed.

CHINESE DOCUMENT

中华人民共和国增值税暂行条例

国务院令 第 134 号

第一条 在中华人民共和国境内销售货物或者提供加工、修理修配劳务以及进口货物的单位和个人，为增值税的纳税义务人（以下简称纳税人），应当依照本条例缴纳增值税。

第二条 增值税税率：

（一）纳税人销售或者进口货物，除本条第（二）项、第（三）项规定外，税率为 17%。

（二）纳税人销售或者进口下列货物，税率为 13%：

1. 粮食、食用植物油；
2. 自来水、暖气、冷气、热水、煤气、石油液化气、天然气、沼气、居民用煤炭制品；
3. 图书、报纸、杂志；
4. 饲料、化肥、农药、农机、农膜；
5. 国务院规定的其他货物。

（三）纳税人出口货物，税率为零；但是，国务院另有规定的除外。

(四) 纳税人提供加工、修理修配劳务(以下简称应税劳务), 税率为 17%。

税率的调整, 由国务院决定。

第三条 纳税人兼营不同税率的货物或者应税劳务, 应当分别核算不同税率货物或者应税劳务的销售额。未分别核算销售额的, 从高适用税率。

第四条 除本条例第十三条规定外, 纳税人销售货物或者提供应税劳务(以下简称销售货物或者应税劳务), 应纳税额为当期销项税额抵扣当期进项税额后的余额。应纳税额计算公式:

$$\text{应纳税额} = \text{当期销项税额} - \text{当期进项税额}$$

因当期销项税额小于当期进项税额不足抵扣时, 其不足部分可以结转下期继续抵扣。

第五条 纳税人销售货物或者应税劳务, 按照销售额和本条例第二条规定的税率计算并向购买方收取的增值税额, 为销项税额。销项税额计算公式:

$$\text{销项税额} = \text{销售额} \times \text{税率}$$

第六条 销售额为纳税人销售货物或者应税劳务向购买方收取的全部价款和价外费用, 但是不包括收取的销项税额。

销售额以人民币计算。纳税人以外汇结算销售额的, 应当按外汇市场价格折合成人民币计算。

第七条 纳税人销售货物或者应税劳务的价格明显偏低并无正当理由的,由主管税务机关核定其销售额。

第八条 纳税人购进货物或者接受应税劳务(以下简称购进货物或者应税劳务),所支付或者负担的增值税额为进项税额。

准予从销项税额中抵扣的进项税额,除本条第三款规定情形外,限于下列增值税扣税凭证上注明的增值税额:

(一)从销售方取得的增值税专用发票上注明的增值税额;

(二)从海关取得的完税凭证上注明的增值税额。

购进免税农业产品准予抵扣的进项税额,按照买价和10%的扣除率计算。进项税额计算公式:

进项税额=买价×扣除率

第九条 纳税人购进货物或者应税劳务,未按照规定取得并保存增值税扣税凭证,或者增值税扣税凭证上未按照规定注明增值税额及其他有关事项的,其进项税额不得从销项税额中抵扣。

第十条 下列项目的进项税额不得从销项税额中抵扣:

(一)购进固定资产;

(二)用于非应税项目的购进货物或者应税劳务;

(三) 用于免税项目的购进货物或者应税劳务；

(四) 用于集体福利或者个人消费的购进货物或者应税劳务；

(五) 非正常损失的购进货物；

(六) 非正常损失的在产品、产成品所耗用的购进货物或者应税劳务。

第十一条 小规模纳税人销售货物或者应税劳务，实行简易办法计算应纳税额。

小规模纳税人的标准由财政部规定。

第十二条 小规模纳税人销售货物或者应税劳务的征收率为6%。

征收率的调整，由国务院决定。

第十三条 小规模纳税人销售货物或者应税劳务，按照销售额和本条例第十二条规定的征收率计算应纳税额，不得抵扣进项税额。应纳税额计算公式：

应纳税额=销售额×征收率

销售额比照本条例第六条、第七条的规定确定。

第十四条 小规模纳税人会计核算健全，能够提供准确税务资料的，经主管税务机关批准，可以不视为小规模纳税人，依照本条例有关规定计算应纳税额。

第十五条 纳税人进口货物,按照组成计税价格和本条例第二条规定的税率计算应纳税额,不得抵扣任何税额。组成计税价格和应纳税额计算公式:

组成计税价格=关税完税价格+关税+消费税

应纳税额=组成计税价格×税率

第十六条 下列项目免征增值税:

- (一) 农业生产者销售的自产农业产品;
- (二) 避孕药品和用具;
- (三) 古旧图书;
- (四) 直接用于科学研究、科学试验和教学的进口仪器、设备;
- (五) 外国政府、国际组织无偿援助的进口物资和设备;
- (六) 来料加工、来件装配和补偿贸易所需进口的设备;
- (七) 由残疾人组织直接进口供残疾人专用的物品;
- (八) 销售的自己使用过的物品。

除前款规定外,增值税的免税、减税项目由国务院规定。任何地区、部门均不得规定免税、减税项目。

第十七条 纳税人兼营免税、减税项目的，应当单独核算免税、减税项目的销售额；未单独核算销售额的，不得免税、减税。

第十八条 纳税人销售额未达到财政部规定的增值税起征点的，免征增值税。

第十九条 增值税纳税义务发生时间：

(一) 销售货物或者应税劳务，为收讫销售款或者取得索取销售款凭据的当天。

(二) 进口货物，为报关进口的当天。

第二十条 增值税由税务机关征收，进口货物的增值税由海关代征。

个人携带或者邮寄进境自用物品的增值税，连同关税一并计征。具体办法由国务院关税税则委员会会同有关部门制定。

第二十一条 纳税人销售货物或者应税劳务，应当向购买方开具增值税专用发票，并在增值税专用发票上分别注明销售额和销项税额。

属于下列情形之一，需要开具发票的，应当开具普通发票，不得开具增值税专用发票：

(一) 向消费者销售货物或者应税劳务的；

(二) 销售免税货物的；

(三) 小规模纳税人销售货物或者应税劳务的。

第二十二条 增值税纳税地点：

(一) 固定业户应当向其机构所在地主管税务机关申报纳税。总机构和分支机构不在同一县(市)的，应当分别向各自所在地主管税务机关申报纳税；经国家税务总局或其授权的税务机关批准，可以由总机构汇总向总机构所在地主管税务机关申报纳税。

(二) 固定业户到外县(市)销售货物的，应当向其机构所在地主管税务机关申请开具外出经营活动税收管理证明，向其机构所在地主管税务机关申报纳税。未持有其机构所在地主管税务机关核发的外出经营活动税收管理证明，到外县(市)销售货物或者应税劳务的，应当向销售地主管税务机关申报纳税；未向销售地主管税务机关申报纳税的，由其机构所在地主管税务机关补征税款。

(三) 非固定业户销售货物或者应税劳务，应当向销售地主管税务机关申报纳税。

(四) 进口货物，应当由进口人或其代理人向报关地海关申报纳税。

第二十三条 增值税的纳税期限分别为一日、三日、五日、十日、十五日或者一个月。纳税人的具体纳税期限，由主管税务机关根据纳税人应纳税额的大小分别核定；不能按照固定期限纳税的，可以按次纳税。

纳税人以一个月为一期纳税的，自期满之日起十日内申报纳税；以一日、三日、五日、十日或者十五日为一期纳税的，自期满之日起五日内预缴税款，于次月一日起十日内申报纳税并结清上月应纳税款。

第二十四条 纳税人进口货物，应当自海关填发税款缴纳证的次日起七日内缴纳税款。

第二十五条 纳税人出口适用税率为零的货物，向海关办理出口手续后，凭出口报关单等有关凭证，可以按月向税务机关申报办理该项出口货物的退税。具体办法由国家税务总局规定。

出口货物办理退税后发生退货或者退关的，纳税人应当依法补交已退的税款。

第二十六条 增值税的征收管理，依照《中华人民共和国税收征收管理法》及本条例有关规定执行。

第二十七条 对外商投资企业和外国企业征收增值税，按照全国人民代表大会常务委员会的有关决定执行。

第二十八条 本条例由财政部负责解释，实施细则由财政部制定。

第二十九条 本条例自一九九四年一月一日起施行。一九八四年九月十八日国务院发布的《中华人民共和国增值税条例（草案）》、《中华人民共和国产品税条例（草案）》同时废止。

**Circular of the State Administration of Taxation on Printing and Distributing the Measures
for the Administration of Tax Refund (Exemption) of Exported Goods (For Trial
Implementation)**

GUOSHUIFA [2005] 51

The state taxation bureaus of all provinces, autonomous regions, municipalities directly under the Central Government and the cities under separate state planning and all the instrumentalities thereof:

In order to regulate the administration of tax refund (exemption) of exported goods, the State Administration of Taxation has formulated the Measures for the Administration of Tax Refund (Exemption) of Exported Goods (For Trial Implementation) in accordance with the Law of the People's Republic of China on the Administration of Tax Collection, the Detailed Rules for the Implementation of the Law of the People's Republic of China on the Administration of Tax Collection, the Interim Regulations of the People's Republic of China on Value-added Taxes, the Interim Regulations of the People's Republic of China on Consumption Taxes and any other provisions of the state on the tax refund (exemption) of exported goods, and we hereby print and distribute them to you for implementation:

State Administration of Taxation

March 16, 2005

Measures for the Administration of Tax Refund (Exemption) of Exported Goods (For Trial Implementation)

Chapter I General Provisions

Article 1 The present Measures are formulated in accordance with the Law of the People's Republic of China on the Administration of Tax Collection, the Detailed Rules for the Implementation of the Law of the People's Republic of China on the Administration of Tax Collection, the Interim Regulations of the People's Republic of China on Value-added Taxes, the Interim Regulations of the People's Republic of China on Consumption Taxes and other provisions of the state on the tax refund (exemption) of exported goods for the purpose of regulating the administration of tax refund (exemption) of exported goods.

Article 2 For the goods as exported by an exporter on his own or by means of entrustment, except those concerning which there are otherwise provisions, the exporter thereof may, after the declaration of goods export and the conclusion of financial settlement for sales, make a report to the local state taxation bureau (hereinafter referred to as the tax authority) for the approval of refund or exemption of his value-added tax (VAT) or consumption tax on the strength of the relevant certificates.

The term “exporters” as mentioned in the present Measures includes foreign trade operators, those manufacture enterprises without the qualification of export operation that entrust others for their export and the special enterprises and personnel of tax refund (exemption).

The term “foreign trade operators” refers to those legal persons, other organizations or individuals that have gone through the formalities for the registration of industry and commerce or other formalities for practicing his profession, have been granted the qualification of export operation by the Ministry of Commerce or the authorized instrumentality thereof and engage in the business operations of foreign trade. In particular, the term “individual” (including a foreigner) refers to any person who has been registered to start an individual household of industry and commerce, an individual sole-capital enterprise or a partnership enterprise.

The term “special enterprises and personnel of tax refund (exemption)” refers to the enterprises and personnel who may apply for the tax refund (exemption) of exported goods according to the relevant provisions of the state.

Article 3 The scope of tax refund (exemption) of exported goods, the tax refund rate and the measures of tax refund (exemption) shall be governed by the relevant provisions of the state.

Article 4 The tax authority shall, according to the procedure for tax refund (exemption) of exported goods and the actual requirements of work, establish such corresponding posts as the recognition administration of tax refund (exemption) for exported goods, the acceptance of declaration, the preliminary examination, review, investigation, examination and approval, withdrawal from and adjustment of the state treasury and the post responsibility system as well. Where there is any need of “one person holding several posts concurrently” due to the shortage of personnel, the arrangement of personnel shall be subject to the post supervision and restriction mechanism.

Chapter II The Recognition Administration of Tax Refund (Exemption) for Exported Goods

Article 5 Where a foreign trade operator has gone through the registration formalities for archival filing according to the Foreign Trade Law of the People’s Republic of China and the Measures for the Registration of Foreign Trade Operators for Archival Filing of the Ministry of Commerce, a manufacture enterprise without the qualification of export operation entrusting any other to export self-manufactured products (including those products that are deemed as self-manufactured products, hereinafter the same) shall, within 30 days as of the date of the registration for archival filing or the conclusion of the contact of export as an agent, on the strength of the relevant materials, fill in the Recognition Form of Tax Refund (Exemption) for Exported Goods and go to the local tax authority to go through the recognition formalities for tax refund (exemption) of exported goods.

The recognition formalities for tax refund (exemption) of exported goods of those special enterprises and personnel of tax refund (exemption) shall be carried out according to the relevant provisions of the state.

Article 6 Where an exporter has gone through the recognition formalities for tax refund (exemption) of exported goods and if there is any change in the recognition content thereof, he shall, within 30 days as of the date when the approval for alteration is granted by the relevant administrative organ, apply to the tax authority for going through the recognition alteration formalities for tax refund (exemption) of exported goods on the strength of relevant certificates.

Article 7 Where the tax refund (exemption) of exported goods shall be terminated according to law due to such matters as dissolution, bankruptcy or cancellation of an exporter, he shall go to the tax authority to go through the formalities for cancellation of the recognition of tax refund (exemption) of exported goods on the strength of the relevant certificates and materials.

For any exporter who applies for recognition cancellation, the tax authority shall settle the amount for tax refund (exemption) of exported goods before handling the formalities for cancellation of the recognition according to the relevant provisions.

Chapter III Declaration and Acceptance of Tax Refund (Exemption) of Exported Goods

Article 8 An exporter shall, within the prescribed period, collect all the documentations as required for the tax refund (exemption) of exported goods, obtain the electronic declaration data by using the electronic declaration system of tax refund (exemption) of exported goods as acknowledged by the State Administration of Taxation, faithfully fill in the declaration form of tax refund (exemption) of exported goods and apply to the tax authority for handling the formalities for tax refund (exemption) of exported goods. Where any exporter fails to lodge his declaration within the prescribed time limit, except those concerning which there are otherwise provisions, the tax authority may not accept the said delayed declaration of tax refund (exemption). Those who are required to pay the outstanding tax thereof shall pay the duty according to the relevant provisions.

Article 9 Where an exporter declares for tax refund (exemption) of exported goods, the tax authority shall accept it in a timely manner and carry out a preliminary examination. Upon the preliminary examination, where the declaration materials, electronic declaration data and paper certificates as reported by the exporter are complete, the tax authority shall accept the declaration of tax refund (exemption) of exported goods; where the declaration materials or paper certificates as reported by the exporter are incomplete, except it is otherwise prescribed, the tax authority shall not accept the declaration of tax refund (exemption) of exported goods and immediately require the exporter to correct, supplement the relevant materials and certificates.

The tax authority shall, after accepting an exporter's declaration of tax refund (exemption) of exported goods, provide a return receipt for the exporter and make a registration of the declaration of tax refund (exemption) of exported goods.

Article 10 Where the materials and paper certificates of declaration of tax refund (exemption) of exported goods as reported by an exporter are complete, except it is otherwise prescribed, before the expiration day of the prescribed term for declaration, the tax authority shall not refuse to

accept any declaration of tax refund (exemption) of exported goods for such reasons as the absence of relevant electronic information and the inconsistency of the electronic information upon verification.

Chapter IV Examination, Verification and Approval of Tax Refund (Exemption) of Exported Goods

Article 11 The tax authority shall use the electronic management system of tax refund (exemption) for exported goods as acknowledged by the State Administration of Taxation and the data of tax refund rate for export as distributed by the State Administration of Taxation, carry out the examination, verification and approval for tax refund (exemption) of exported goods according to the relevant provisions, and shall not change at will the verification setup of the electronic management system for tax refund (exemption) of exported goods, the data of tax refund rate for export or the relevant electronic information as accepted.

Article 12 The tax authority shall, after accepting a declaration of tax refund (exemption) of exported goods from an exporter, carry out the examination on the legality and accuracy of declaration certificates and materials within the prescribed time limit and shall verify the logic corresponding relation between the declaration data. According to the different situations of declarations of tax refund (exemption) of exported goods from exporters, the tax authority shall put the emphasis on the following contents in the examination and verification:

(1) Whether or not the categories, contents and seals in the declaration statements of tax refund (exemption) of exported goods are complete and accurate;

(2) Whether or not the electronic data as provided in the declaration of tax refund (exemption) of exported goods are in consistency with the declaration form of tax refund (exemption) of exported goods; and

(3) Whether or not the certificates concerning the declaration of tax refund (exemption) of exported goods are effective and in consistency with the detailed content of the declaration form of tax refund (exemption) of exported goods. The certificates that are subject to verification on focus are as follows:

1. The declaration form of tax refund for exported goods (exclusively used for tax refund for export): The declaration form of tax refund for exported goods shall be the original form that is affixed with the customs seal and is indicated with such word as "exclusively used for tax refund for export" (except it is otherwise provided for). Such contents as the customs serial number, exporter's customs code, export date, the commodity serial number, export volume and off-shore price shall be in consistency with those in the statement of the declaration of tax refund (exemption).

2. The certificate of export as an agency: Such contents as the name of the entrusted enterprise, the code of export goods, export volume and off-shore price shall match with those in the declaration

form of exported goods (exclusively used for the tax refund for export) and shall be in consistency with the statement of the declaration of tax refund (exemption).

3. The special VAT invoice (deducting slip): The special VAT invoice (deducting slip) shall be affixed with complete seals and of no alteration. Such contents as the issuance date, number, amount and tax rate thereof shall match with those in the statement of the declaration of tax refund (exemption).

4. The verification form of remittance inward by export (or verification certificate list of remittance inward by export, hereinafter the same): Such contents as the serial number, the amount, the name of exported goods of the verification form of remittance inward by export shall match with the approval number, off-shore price and name of export goods as indicated in the corresponding declaration form of exported goods; and

5. Payment of Consumption Taxes (exclusively used for exported goods). The content as filled in each column of the Payment of Consumption Taxes (exclusively used for exported goods) shall be in line with the corresponding invoice. The seals of the tax collection organ and the state treasury (banks) shall be complete and meet the relevant requirements.

Article 13 After an examination on the certificates and materials of tax refund (exemption) of exported goods as declared by means of manual work, the tax authority shall conduct a computer examination by using the electronic management system of tax refund (exemption) of exported goods so as to verify such electronic information as the electronic data, certificates and materials as declared by exporters for tax refund (exemption) of exported goods and the declaration form of exported goods, the verification form of remittance inward by export, the certificate of export as an agency, the special VAT invoice and the Payment of Consumption Taxes (exclusively used for exported goods) as transferred by the State Administration of Taxation and the relevant departments. The focus of examination and verification shall be put on the following:

(1) The electronic information of the declaration form of exported goods: Whether or not such items as the customs serial number, export date, commodity code, export volume and off-shore price of the declaration form of exported goods are in line with the declared electronic information upon ratification;

(2) The electronic information of the certificate of export as an agency: Whether or not such items as the serial number, commodity code, export date and export off-shore price are in line with the declared electronic information upon ratification;

(3) The electronic information of the verification form of remittance inward by export: Whether or not such items as the number of the verification form of remittance inward by export are in line with the declared electronic information upon ratification;

(4) The data of tax refund rate for export: Whether or not the goods of tax refund (exemption) as declared by exporters fall into the category of the goods whose tax may be refunded and whether

or not the tax refund rate as declared is in line with that in the data of tax refund rate for export;

(5) The electronic information of the special VAT invoice: Whether or not the issuance date, amount, tax amount, the identification number of the purchaser and seller, invoice code, invoice number are in line with the electronic information in the special VAT invoice upon ratification.

In the process of ratifying any special VAT invoice, the examination and investigation assistance information concerning the special VAT invoice shall be used. Where the examination and investigation assistance information concerning the special VAT invoice hasn't been received for the time being, the tax authority may firstly use the attestation information of the special VAT invoice, but shall carry out a re-examination over the relevant examination and investigation assistance information concerning the special VAT invoice in a timely manner. Where anything wrong is found upon the re-examination, the tax amount as refunded or exempted shall be retrieved in a timely manner.

(6) The electronic information of the Payment of Consumption Taxes (exclusively used for exported goods): Whether or not such items as the number, the customs code of the purchasing enterprise, tax assessment amount, tax rate (amount) of the Payment of Consumption Taxes (exclusively used for exported goods) are in line with the electronic information upon ratification.

Article 14 Where the taxation authority, in the process of examination, finds out that any certificate or material as declared fails to be in compliance with the relevant provisions, it shall inform the relevant exporter and requires him to make adjustment or make a new declaration. Any suspected situation as found in the computer examination shall be subject to a strict treatment according to the relevant provisions. Where there comes up any question concerning the certificates or materials of tax refund (exemption) of exported goods as declared by exporters, the following treatments shall be given respectively according to the different circumstances:

(1) Where there is no electronic information for the certificates or materials of tax refund (exemption) of exported goods as declared by any exporter or any inconsistency is found out therein, a verification shall be carried out according to the relevant provisions in a timely manner;

(2) Where there is any question in such paper certificates as the declaration form of exported goods (exclusively used for the tax refund for export) and verification form of remittance inward by export, a letter shall be sent to the relevant departments for verification;

(3) Where there is any question concerning the special VAT invoice as produced by the forge-preventing tax control system, an application shall be filed to the taxation investigation department at the same level so as to carry out a verification through the special VAT invoice assistance investigation system of the taxation system; or

(4) Where there is any question in such respects as the goods source, tax payment or the supplying enterprise as declared by an exporter, the tax authority shall, according to the relevant provisions of the State Administration of Taxation, carry out a letter investigation, or file an application to the

taxation investigation department at the same level that shall conduct the investigation according to the relevant provisions, and handle the matter according to the reply letter and the information of investigation.

Article 15 Where the application of an exporter for handling the certification of the relevant tax refund (exemption) of exported goods satisfies the relevant provisions upon the examination of the tax authority, the tax authority shall provide the relevant certification in a timely manner.

Article 16 The tax refund (exemption) of exported goods shall be subject to the examination and approval of the tax authority at or above the level of cities divided into districts and autonomous prefectures according to the examination result and the relevant provisions.

The tax authority shall, after the examination and approval, handle the formalities for withdrawal from or adjustment of the state treasury according to the relevant provisions.

Chapter V Daily Administration of Tax Refund (Exemption) of Exported Goods

Article 17 The tax authority shall publicize the relevant policies of and provisions on the tax refund (exemption) of exported goods and intensify the work of publicity, instructions and training for exporters.

Article 18 The tax authority shall do a good job in the planning for the tax refund (exemption) of exported goods and the analysis and report of the implementation thereof. The tax authority shall handle the withdrawal from or adjustment of the state treasury within the plan of tax refund (exemption) for export as ordered by the State Administration of Taxation.

Article 19 Under the following circumstances, the tax authority shall settle the amount of tax refund (exemption) of exported goods in a timely manner:

- (1) In the event of any dissolution, bankruptcy or cancellation of an exporter and any other matter due to which the tax refund (exemption) for export shall be terminated or where the recognition of tax refund (exemption) of exported goods has been written off; or
- (2) Where any exporter in violation of any of the relevant policies or regulations of the state is suspended from the right of tax refund (exemption) for a certain period.

Article 20 The tax authority shall establish an appraisal mechanism and supervision and control mechanism for tax refund (exemption) of exported goods so as to intensify the administration of tax refund (exemption) of exported goods and prevent any case of tax fraud.

Article 21 The tax authority shall, according to the relevant provisions, do a good job in the acceptance, use and administration of the electronic data concerning the tax refund (exemption) of exported goods so as to ensure the security of the electronic management system of tax refund (exemption) of exported goods and effectively make electronic data backup and conduct

equipment maintenance.

Article 22 The tax authority shall establish an archival filing administration system for the certificates and materials concerning the tax refund (exemption) of exported goods, which shall be kept on file for 10 years, with the exception that there are otherwise provisions by law and administrative regulation. The specific measures for the administration shall be formulated by the state taxation bureaus at the provincial level.

Chapter VI Treatment for Rule-breaking

Article 23 Where an exporter has any of the following acts, the tax authority shall give punishments according to Article 60 of the Law of the People's Republic of China on the Administration of Tax Collection:

- (1) Failing to go through the formalities for recognition, alteration or cancellation of the tax refund (exemption) of exported goods; or
- (2) Failing to establish, use and keep the relevant books, certificates and materials concerning the tax refund (exemption) of exported goods according to the relevant provisions.

Article 24 Where any exporter refuses the examination of tax authority or refuses to provide the relevant books, certificates or materials concerning the tax refund (exemption) of exported goods, the tax authority shall give punishments according to Article 70 of the Law of the People's Republic of China on the Administration of Tax Collection.

Article 25 Where any exporter makes any false report of his export or acquires any tax refund amount by fraud, the tax authority shall give punishments according to Article 66 of the Law of the People's Republic of China on the Administration of Tax Collection.

Those exporters who acquire any tax refund amount by fraud shall be suspended from the right of tax refund for 6 months or more upon the approval of the state taxation bureaus above the provincial level (including the provincial level). During the suspension of the right of tax refund, no formalities for tax refund (exemption) may be handled for exported goods of self-operated, or by means of entrustment and agencies.

Article 26 Where an exporter violates the provisions and the measures of tax reserve and compulsory implementation shall be adopted, the tax authority shall carry out the work according to the relevant provisions of the Law of the People's Republic of China on the Administration of Tax Collection and the Detailed Rules for the Implementation of the Law of the People's Republic of China on the Administration of Tax Collection.

Chapter VII Supplementary Provisions

Article 27 Any other matter that hasn't been described in the present Measures shall be handled

according to the relevant provisions of such laws and administrative regulations as the Law of the People's Republic of China on the Administration of Tax Collection and the Detailed Rules for the Implementation of the Law of the People's Republic of China on the Administration of Tax Collection.

Article 28 The power to interpret the present Measures shall remain with the State Administration of Taxation.

Article 29 The present Measures shall come into force as of May 1, 2005. Where there is any inconsistent provision as issued before the present Measures, the present Measures shall prevail.

CHINESE DOCUMENT

国家税务总局关于印发《出口货物退（免）税管理办法（试行）》的通知

国税发[2005]51号

各省、自治区、直辖市和计划单列市国家税务局，局内各单位：

为规范出口货物退（免）税管理,根据《中华人民共和国税收征收管理法》、《中华人民共和国税收征收管理法实施细则》、《中华人民共和国增值税暂行条例》、《中华人民共和国消费税暂行条例》以及国家其他有关出口货物退（免）税规定，国家税务总局制订了《出口货物退（免）税管理办法（试行）》，现印发给你们，请遵照执行。

国家税务总局

二〇〇五年三月十六日

出口货物退（免）税管理办法（试行）

第一章 总 则

第一条 为规范出口货物退（免）税管理,根据《中华人民共和国税收征收管理法》、《中华人民共和国税收征收管理法实施细则》、《中华人民共和国增值税暂行条例》、《中华人民共和国消费税暂行条例》以及国家其他有关出口货物退（免）税规定，制定本管理办法。

第二条 出口商自营或委托出口的货物，除另有规定者外，可在货物报关出口并在财务上做销售核算后，凭有关凭证报送所在地国家税务局（以下简称税务机关）批准退还或免征其增值税、消费税。

本办法所述出口商包括对外贸易经营者、没有出口经营资格委托出口的生产企业、特定退（免）税的企业和人员。□

上述对外贸易经营者是指依法办理工商登记或者其他执业手续，经商务部及其授权单位赋予出口经营资格的从事对外贸易经营活动的法人、其他组织或者个人。其中，个人（包括外国人）是指注册登记为个体工商户、个人独资企业或合伙企业。□

上述特定退（免）税的企业和人员是指按国家有关规定可以申请出口货物退（免）税的企业和人员。

第三条 出口货物的退（免）税范围、退税率和退（免）税方法，按国家有关规定执行。

第四条 税务机关应当按照办理出口货物退（免）税的程序，根据工作需要，设置出口货物退（免）税认定管理、申报受理、初审、复审、调查、审批、退库和调库等相应工作岗位，建立岗位责任制。因人员少需要一人多岗的，人员设置必须遵循岗位监督制约机制。

第二章 出口货物退（免）税认定管理

第五条 对外贸易经营者按《中华人民共和国对外贸易法》和商务部《对外贸易经营者备案登记办法》的规定办理备案登记后，没有出口经营资格的生产企业委托出口自产货物（含视同自产产品，下同），应分

别在备案登记、代理出口协议签定之日起 30 日内持有关资料，填写《出口货物退（免）税认定表》，到所在地税务机关办理出口货物退（免）税认定手续。□

特定退（免）税的企业和人员办理出口货物退（免）税认定手续按国家有关规定执行。

第六条 已办理出口货物退（免）税认定的出口商，其认定内容发生变化的，须自有关管理机构批准变更之日起 30 日内，持相关证件向税务机关申请办理出口货物退（免）税认定变更手续。

第七条 出口商发生解散、破产、撤销以及其他依法应终止出口货物退（免）税事项的，应持相关证件、资料向税务机关办理出口货物退（免）税注销认定。□

对申请注销认定的出口商，税务机关应先结清其出口货物退（免）税款，再按规定办理注销手续。

第三章 出口货物退（免）税申报及受理

第八条 出口商应在规定期限内，收齐出口货物退（免）税所需的有关单证，使用国家税务总局认可的出口货物退（免）税电子申报系统生成电子申报数据，如实填写出口货物退（免）税申报表，向税务机关申报办理出口货物退（免）税手续。逾期申报的，除另有规定者外，税务

机关不再受理该笔出口货物的退（免）税申报，该补税的应按有关规定补征税款。

第九条 出口商申报出口货物退（免）税时，税务机关应及时予以接受并进行初审。经初步审核，出口商报送的申报资料、电子申报数据及纸质凭证齐全的，税务机关受理该笔出口货物退（免）税申报。出口商报送的申报资料或纸质凭证不齐全的，除另有规定者外，税务机关不予受理该笔出口货物的退（免）税申报，并要当即向出口商提出改正、补充资料、凭证的要求。□

税务机关受理出口商的出口货物退（免）税申报后，应为出口商出具回执，并对出口货物退（免）税申报情况进行登记。

第十条 出口商报送的出口货物退（免）税申报资料及纸质凭证齐全的，除另有规定者外，在规定申报期限结束前，税务机关不得以无相关电子信息或电子信息核对不符等原因，拒受理出口商的出口货物退（免）税申报。

第四章 出口货物退（免）税审核、审批

第十一条 税务机关应当使用国家税务总局认可的出口货物退（免）税电子化管理系统以及总局下发的出口退税率文库，按照有关规定进行出口货物退（免）税审核、审批，不得随意更改出口货物退（免）税电子化管理系统的审核配置、出口退税率文库以及接收的有关电子信息。

第十二条 税务机关受理出口商出口货物退（免）税申报后，应在规定的时间内，对申报凭证、资料的合法性、准确性进行审查，并核实申报数据之间的逻辑对应关系。根据出口商申报的出口货物退（免）税凭证、资料的不同情况，税务机关应当重点审核以下内容：□

（一）申报出口货物退（免）税的报表种类、内容及印章是否齐全、准确。□

（二）申报出口货物退（免）税提供的电子数据和出口货物退（免）税申报表是否一致。□

（三）申报出口货物退（免）税的凭证是否有效，与出口货物退（免）税申报表明细内容是否一致等。重点审核的凭证有：

1. 出口货物报关单（出口退税专用）。出口货物报关单必须是盖有海关验讫章，注明“出口退税专用”字样的原件（另有规定者除外），出口报关单的海关编号、出口商海关代码、出口日期、商品编号、出口数量及离岸价等主要内容应与申报退（免）税的报表一致。□

2. 代理出口证明。代理出口货物证明上的受托方企业名称、出口商品代码、出口数量、离岸价等应与出口货物报关单（出口退税专用）上内容相匹配并与申报退（免）税的报表一致。

3. 增值税专用发票（抵扣联）。增值税专用发票（抵扣联）必须印章齐全，没有涂改。增值税专用发票（抵扣联）的开票日期、数量、金额、税率等主要内容应与申报退（免）税的报表匹配。□

4. 出口收汇核销单（或出口收汇核销清单，下同）。出口收汇核销单的编号、核销金额、出口商名称应当与对应的出口货物报关单上注明的批准文号、离岸价、出口商名称匹配。□

5. 消费税税收（出口货物专用）缴款书。消费税税收（出口货物专用）缴款书各栏目的填写内容应与对应的发票一致；征税机关、国库（银行）印章必须齐全并符合要求。

第十三条 在对申报的出口货物退（免）税凭证、资料进行人工审核后，税务机关应当使用出口货物退（免）税电子化管理系统进行计算机审核，将出口商申报出口货物退（免）税提供的电子数据、凭证、资料与国家税务总局及有关部门传递的出口货物报关单、出口收汇核销单、代理出口证明、增值税专用发票、消费税税收（出口货物专用）缴款书等电子信息进行核对。审核、核对重点是：□

（一）出口报关单电子信息。出口报关单的海关编号、出口日期、商品代码、出口数量及离岸价等项目是否与电子信息核对相符；□

（二）代理出口证明电子信息。代理出口证明的编号、商品代码、出口日期、出口离岸价等项目是否与电子信息核对相符；

(三) 出口收汇核销单电子信息。出口收汇核销单号码等项目是否与电子信息核对相符； □

(四) 出口退税率文库。出口商申报出口退(免)税的货物是否属于可退税货物，申报的退税率与出口退税率文库中的退税率是否一致。 □

(五) 增值税专用发票电子信息。增值税专用发票的开票日期、金额、税额、购货方及销售方的纳税人识别号、发票代码、发票号码是否与增值税专用发票电子信息核对相符。 □

在核对增值税专用发票时应使用增值税专用发票稽核、协查信息。暂未收到增值税专用发票稽核、协查信息的，税务机关可先使用增值税专用发票认证信息，但必须及时用相关稽核、协查信息进行复核；对复核有误的，要及时追回已退(免)税款。

(六) 消费税税收(出口货物专用)缴款书电子信息。消费税税收(出口货物专用)缴款书的号码、购货企业海关代码、计税金额、实缴税额、税率(额)等项目是否与电子信息核对相符。

第十四条 税务机关在审核中，发现的不符合规定的申报凭证、资料，税务机关应通知出口商进行调整或重新申报；对在计算机审核中发现的疑点，应当严格按照有关规定处理；对出口商申报的出口货物退(免)税凭证、资料有疑问的，应分别以下情况处理： □

（一）凡对出口商申报的出口货物退（免）税凭证、资料无电子信息或核对不符的，应及时按照规定进行核查。□

（二）凡对出口货物报关单（出口退税专用）、出口收汇核销单等纸质凭证有疑问的，应向相关部门发函核实。□

（三）凡对防伪税控系统开具的增值税专用发票（抵扣联）有疑问的，应向同级税务稽查部门提出申请，通过税务系统增值税专用发票协查系统进行核查；□

（四）对出口商申报出口货物的货源、纳税、供货企业经营状况等情况有疑问的，税务机关应按国家税务总局有关规定进行发函调查，或向同级税务稽查部门提出申请，由税务稽查部门按有关规定进行调查，并依据回函或调查情况进行处理。

第十五条 出口商提出办理相关出口货物退（免）税证明的申请，税务机关经审核符合有关规定的，应及时出具相关证明。

第十六条 出口货物退（免）税应当由设区的市、自治州以上（含本级）税务机关根据审核结果按照有关规定进行审批。□

税务机关在审批后应当按照有关规定办理退库或调库手续。

第五章 出口货物退（免）税日常管理

第十七条 税务机关对出口货物退（免）税有关政策、规定应及时予以公告，并加强对出口商的宣传辅导和培训工作。

第十八条 税务机关应做好出口货物退（免）税计划及其执行情况的分析、上报工作。税务机关必须在国家税务总局下达的出口退（免）税计划内办理退库和调库。

第十九条 税务机关遇到下述情况，应及时结清出口商出口货物的退（免）税款：□

（一）出口商发生解散、破产、撤销以及其他依法应终止出口退（免）税事项的，或者注销出口货物退（免）税认定的。□

（二）出口商违反国家有关政策法规，被停止一定期限出口退税权的。

第二十条 税务机关应建立出口货物退（免）税评估机制和监控机制，强化出口货物退（免）税管理，防止骗税案件的发生。

第二十一条 税务机关应按照规定，做好出口货物退（免）税电子数据的接收、使用和管理的工作，保证出口货物退（免）税电子化管理系统的安全，定期做好电子数据备份及设备维护工作。

第二十二条 税务机关应建立出口货物退（免）税凭证、资料的档案管理制度。出口货物退（免）税凭证、资料应当保存 10 年。但是，法律、行政法规另有规定的除外。具体管理办法由各省级国家税务局制定。

第六章 违章处理

第二十三条 出口商有下列行为之一的，税务机关应按照《中华人民共和国税收征收管理法》第六十条规定予以处罚：□

（一）未按规定办理出口货物退（免）税认定、变更或注销认定手续的；□

（二）未按规定设置、使用和保管有关出口货物退（免）税帐簿、凭证、资料的。

第二十四条 出口商拒绝税务机关检查或拒绝提供有关出口货物退（免）税帐簿、凭证、资料的，税务机关应按照《中华人民共和国税收征收管理法》第七十条规定予以处罚。□

第二十五条 出口商以假报出口或其他欺骗手段骗取国家出口退税款的，税务机关应当按照《中华人民共和国税收征收管理法》第六十六条规定处理。□

对骗取国家出口退税款的出口商，经省级以上（含本级）国家税务局批准，可以停止其六个月以上的出口退税权。在出口退税权停止期间自营、委托和代理出口的货物，一律不予办理退（免）税。

第二十六条 出口商违反规定需采取税收保全措施和税收强制执行措施的，税务机关应按照《中华人民共和国税收征收管理法》及《中华人民共和国税收征收管理法实施细则》的有关规定执行。

第七章 附 则

第二十七条 本办法未列明的其他管理事项，按《中华人民共和国税收征收管理法》、《中华人民共和国税收征收管理法实施细则》等法律、行政法规的有关规定办理。

第二十八条 本办法由国家税务总局负责解释。

第二十九条 本办法自 2005 年 5 月 1 日起施行。此前规定与本办法不一致的，以本办法为准。