

(Translation)

(2019) Li Zi No. 73

The Protocol Department of the Ministry of Foreign Affairs of the People's Republic of China presents its compliments to the Diplomatic Missions and Representative Offices of International Organizations in China, and has the honor to inform the latter of the following on the value-added tax (VAT) reform:

In accordance with the Announcement of the Ministry of Finance, the State Taxation Administration and the General Administration of Customs on Relevant Policies for Deepening the Value-Added Tax Reform (Announcement [2019] No. 39 of the Ministry of Finance, the State Taxation Administration and the General Administration of Customs), as of April 1, 2019, the tax rate of 16% applicable to the VAT taxable sales by a general VAT taxpayer shall be adjusted to 13%; and the tax rate of 10% applicable thereto shall be adjusted to 9%.

When purchasing goods and services, diplomatic missions and representative offices of international organizations in China and their staff entitled to tax refund are kindly requested to provide authentic and accurate data on tax refund in the tax refund declaration system, and the data should be consistent with the tax rate and amount of tax on the invoice. For invoices issued on or after April 1, 2019 that have no amount of tax indicated thereon, the VAT refund shall be calculated based on the tax-exclusive sales and the VAT rate of 3%. For the purchase of electricity, gas, gasoline and diesel, if no amount of tax is indicated on the invoice, the tax rates of 13%, 9%, 13% and 13% should be respectively applied in the tax refund declaration system.

The embassies of relevant countries in China are kindly requested to inform their consular missions in China (if any) of the above information.

The Protocol Department of the Ministry of Foreign Affairs of the People's Republic of China avails itself of this opportunity to renew to the Diplomatic Missions and Representative Offices of International Organizations in China the assurances of its highest consideration.

(Seal) The Protocol Department of  
The Ministry of Foreign Affairs of  
The People's Republic of China

Beijing, April 23, 2019

Diplomatic Missions and  
Representative Offices of International Organizations in China  
BEIJING