

Broadening horizons

China Newsflash

Latest News on law, tax and business in China

Issue: March 2017 · www.roedl.de/www.roedl.com

出口退税申报期限的提醒

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近日北京、南京等地国家税务局相继发出有关 2016 年度出口退税申报期限的提醒通知，主要内容如下：

- 出口退税申报：出口企业于 2016 年 1 月 1 日至 2016 年 12 月 31 日出口的货物劳务，应于 **2017 年 4 月 18 日前**办理出口退税申报，逾期申报的，主管国税机关不再受理出口企业的退税申报。
- 出口免税申报：出口企业于 2016 年 1 月 1 日至 2016 年 12 月 31 日出口适用增值税免税政策的货物劳务，应于 **2017 年 5 月 15 日前**办理增值税、消费税免税申报。未按规定申报免税的，应按规定在 2017 年 6 月 15 日前缴纳增值税和消费税。
- 延期申报：符合规定，需要办理延期申报的企业，应于 **2017 年 4 月 18 日前**申请。

由于出口退（免）税申报时限即将来临，我们提示相关企业应尽快办理相应手续，以免出现申报超期问题。此外，企业在网上申报后应注意核对回执，以免因申报未成功导致超期造成损失。国税机关根据海关传递的电子信息，已经筛选出 2016 年出口尚未申报的相关企业信息，出口企业可到主管出口退税的税务机关拷贝相关数据。

Deadline for Export Tax Refund Declaration is Approaching

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Recently, the State Tax Bureaus of Beijing, Nanjing and other cities have issued the Notice on Export Tax Refund Declaration Deadline for year 2016. The main contents are as follows:

- Export tax refund declaration: export enterprises exporting goods or services during January 1, 2016 and December 31, 2016 shall make the export tax refund declaration **by April 18, 2017**. Overdue declarations will not be accepted by the competent tax authorities.
- Export tax exemption declaration: enterprises exporting goods or services that are entitled to export tax exemption during 2016 shall make the export tax exemption declaration for Value Added Tax ("VAT") and Consumption Tax ("CT") **by May 15, 2017**. If the declaration is not made according to the regulation, the enterprises shall pay VAT and CT before June 15, 2017.
- Extension of declaration deadline: enterprises that intend to extend the declaration deadline shall meet certain pre-conditions and submit the application **by April 18, 2017**.

As the declaration deadline for export tax refund (exemption) is approaching, we recommend that relevant enterprises should perform the process as soon as possible in order to avoid overdue declaration. In addition, enterprises should check the receipt carefully after online declaration. Based on the electronic information from the Customs, state tax authorities have already selected information of the enterprises that have not yet made export declaration in 2016. Export enterprises can copy the relevant data at the competent tax authority for export tax refund.

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„We must be continuously on alert for new developments to be able to master challenges in the best possible way. With curiosity and an innovative approach, we are creating forward-looking solutions.“

Rödl & Partner

„The building of human towers requires each team member to again and again attempt something new. In this way, we are able to rise above the challenge together.“

Castellers de Barcelona



„Each and every person counts“ – to the Castellers and to us.

Human towers symbolise in a unique way the Rödl & Partner corporate culture. They personify our philosophy of solidarity, balance, courage and team spirit. They stand for the growth that is based on own resources, the growth which has made Rödl & Partner the company we are today. „Força, Equilibri, Valor i Seny“ (strength, equilibrium, valour and common sense) is the Catalan motto of all Castellers, describing their fundamental values very accurately. It is to our liking and also reflects our mentality. Therefore Rödl & Partner embarked on a collaborative journey with the representatives of this long-standing tradition of human towers – Castellers de Barcelona – in May 2011. The association from Barcelona stands, among many other things, for this intangible cultural heritage.

Imprint: China Newsflash Issue March 2017

Publisher: **Rödl & Partner China**
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