

外籍人士离境退税指南

A Guide to Tax Refund

境外旅客离境退税难不难,都需要哪些步骤,如何让他们更好理解离境退税政策?今天,朝阳区税务局带来“离境退税”政策讲解,帮助境外旅客更好理解“离境退税”政策,并充分享受“离境退税”政策红利。

Is it difficult for foreign tourists to apply for tax refund? What are the steps to take? How to have them more informed of the relevant policies? Chaoyang District Tax Service Office will elaborate on the policy to help foreign tourists better understand the policy of tax refund and fully enjoy the convenience brought by it.



1 离境退税政策

The tax refund policy

离境退税,是指境外旅客在离境时,对其在退税商店购买的退税物品,可以享受退还增值税的政策。

Tax refund allows overseas travelers to reclaim the value-added tax (VAT) on items purchased from Tax Free stores upon leaving the country.

当然,并不是所有外国人都可以享受这个政策,在我国境内连续居住不超过183天的外国人和港澳台同胞可以享受这个政策。

Surely, not all foreigners are eligible for this

policy. Only foreigners or compatriots from Hong Kong, Macao, and Taiwan who have resided continuously in China or the Chinese mainland for no more than 183 days are eligible for this policy.

此外,享受该政策还需满足下列条件:同一境外旅客同一日在同一退税商店购买的退税物品金额需达到500元人民币;退税物品不能在境内启用或消费;离境日距退税商品购买日不超过90天;商品必须由境外旅客本人随身携带或随行李托运行李。

Additionally, to qualify for this policy, certain

conditions must be met:

The amount of tax refundable items purchased by the same overseas traveler on the same day from the same Tax Free store must reach 500 RMB; Tax refundable items cannot be used or consumed domestically; The departure date should be no more than 90 days from the purchase date of the tax refundable items; The traveler must carry the purchased items with himself/herself or check them together with luggage when departing the country.



扫一扫,
了解离境退税流程

2 如何计算退税金额

How to calculate the tax refund

是不是在所有的商店购物都能享受离境退税政策?我们在购物时,如果想享受离境退税政策,一定要寻找有TAX FREE标志的商店。

Can I shop at any store here and enjoy the tax refund policy? To enjoy the tax refund policy, you must shop at stores displaying the TAX FREE sign.

此外,需要注意的是,在离境退税商店完成购物后,一定记得向商店索取离境退税申请单和销售发票。那么,如何计算退税金额?

Additionally, after shopping at a Tax Free store, remember to collect the Refund Application Form for Overseas Visitors and VAT in-

voice. So, how to calculate the exact amount of the tax refund?

当你购买商品时,商店会给你开具一张销售发票,你购买该商品所支付的金额,包括税额,都会写在这张发票上。购买商品所花费的总金额(包括增值税)乘以退税率,就是应退增值税额。应退增值税额减去退税机构办理退税手续费,就得到我们最终可以收到的退税金额。

When you purchase an item, the store will issue a VAT invoice detailing the total amount paid, including taxes. The refundable amount is the total amount spent (including

VAT) multiplied by the refund rate. Subtract the handling fee charged by the tax refund agency to get the final refund amount.

The refundable VAT amount=VAT invoice amount of the tax refund items (including VAT) × Refund rate

The actual refundable VAT amount = Refundable VAT amount - service fee charged by the tax refund agency

For overseas travelers shopping for tax refund items subject to a 13% tax rate, the refund rate is 11%; for items subject to a 9% tax rate, the refund rate is 8%.

3 如何办理退税

What are the procedures to apply for tax refund

当你拿到离境退税申请单和销售发票之后需要怎么操作呢?

What should you do after you get the application form and the invoice?

接下来,您需要完成两步就可以了。首先,您离境时,持退税物品、境外旅客购物离境退税申请单、退税物品销售发票以及有效证件向海关申报。海关审核无误后,会在您的离境退税申请单上盖章。接下来,您只需要拿着您的有效证件、海关盖章的离境退税申请单以及退税物品销售发票向退税代理机构申请退税就可以了。

Next, you need to complete two steps. Firstly, when you depart, present the tax refund items, Refund Application Form for Overseas Visitors, VAT invoice, and valid ID to the Chinese Customs for verification. If there is no error, the customs officer will stamp your Refund Application Form. Then, simply show your valid ID, stamped Refund Application Form, and VAT invoice for the tax refund agency to process.

办理离境退税后,怎么收到退的税款呢?退税方式包括现金退税和银行转账退税两种

方式。

After you go through the procedures, how will you receive the refunds? Tax refunds can be paid either in cash or through bank transfer.

退税额未超过10000元的,可自行选择退税方式;退税额超过10000元的,只能使用银行转账的方式。

For refunds less than 10,000 RMB, you can choose either tax refund method. Refunds exceeding 10,000 RMB will be transferred to your bank account.

境外旅客在离境时
对其在退税商店购买的
退税物品

可以享受
退还增值税的政策