

**中華人民共和國
涉外法規滙編
(1949 – 1990)
中卷**

**LAWS AND REGULATIONS OF THE PEOPLE'S REPUBLIC
OF CHINA GOVERNING
FOREIGN-RELATED MATTERS
Volume II**

中華人民共和國國務院法制局編

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中華人民共和國工商統一稅條例 (草案)

(一九五八年九月十一日全國人民代表大會常務委員會第一〇一次會議原則通過 一九五八年九月十三日國務院發布)

- 第一條** 爲了使工商稅收制度適應社會主義經濟情況，有利於促進生產的發展，保證國家建設資金的需要，將貨物稅、商品流通稅、營業稅和印花稅合併簡化爲工商統一稅，制定本條例。
- 第二條** 一切從事工業品生產、農產品採購、外貨進口、商業零售、交通運輸和服務性業務的單位或者個人，都是工商統一稅的納稅人，應當按照本條例的規定交納工商統一稅。
- 第三條** 工商統一稅的稅目稅率依照附表的规定。
- 第四條** 個別稅目稅率需要增減、調整的，由國務院確定，公布執行。
- 第五條** 從事工業品生產的納稅人，在工業品銷售後，根據銷售收入的金額，依率計稅。
- 第六條** 工業企業自己製造的、用於本企業生產的產品，不納稅。但是，其中個別產品在本條例稅目稅率表中規定要納稅的，依照規定辦理。
- 第七條** 從事農產品採購的納稅人，在農產品採購後，根據採購所支付的金額，依率計稅。
- 第八條** 從事外貨進口的納稅人，在貨物進口後，根據進口貨物所支付的金額，依率計稅。
- 第九條** 從事商業零售的納稅人，在商品銷售後，根據零售收入的金額，依率計稅。
- 第十條** 從事交通運輸和服務性業務的納稅人，在取得收入後，根據業務收入的金額，依率計稅。
- 第十一條** 工業企業接受委託加工的產品，由委託方納稅。委託方屬於工業單位的，比照本條例第四條的規定辦理。委託方不屬於工業單位的，在產品出廠的時候，由受託方代爲交納，或者由委託方在提貨的時候自行交納。
- 第十二條** 國家銀行、保險事業、農業機械站、醫療保健事業的業務收入和科學研究機關的試驗收入，免納工商統一稅。
- 第十三條** 農業生產合作社和城市街道組織自辦公共食堂和其他公共事業的收入，農業生產合作社供銷部代國營企業辦理購銷業務的收入，學校因勤工儉學舉辦的生產事業的收入，需要在稅收上加以鼓勵的，可以給予減稅或者免稅。
- 第十四條** 在省、自治區、直轄市範圍內的減稅、免稅和個別產品納稅環節的變更，由省、自治區、直轄市人民委員會依照國家規定的管理稅收的權限辦理。
- 第十五條** 在全國範圍內的減稅、免稅和產品納稅環節的變更，由國務院規定。

- 第十三條** 納稅人和稅務機關要充分發揮協作辦稅的精神，納稅人應當正確及時地交納稅款，並且主動地提供稅務機關所需要的資料；稅務機關應當積極輔助納稅人辦理納稅，並且及時處理納稅人提出的有關改進稅收的意見。
- 第十四條** 納稅人交納稅款的期限，由稅務機關根據企業應納稅額的大小和經營情況分別核定。
- 第十五條** 納稅人如果不按照規定期限交納稅款，稅務機關除限期追交外，應當從滯納日起，按日加收滯納稅款1‰的滯納金。
- 第十六條** 納稅人如果有偷稅、漏稅行為，稅務機關除追交所偷漏的稅款外，可以根據情節輕重，給予批評或者處以所偷漏稅款的5倍以下的罰金；情節嚴重的送人民法院處理。
- 第十七條** 對於農業生產合作社、農業生產合作社社員、個體農民征收工商統一稅和對於殘存的資本主義工商業、個體手工業、小商小販、臨時商業徵收工商統一稅，都由省、自治區、直轄市人民委員會依照國家規定的管理稅收的權限，另行制定納稅辦法，並且報國務院備案。
- 第十八條** 本條例施行細則由中華人民共和國財政部制定。
- 第十九條** 本條例從發布之日起施行。原有的貨物稅暫行條例、商品流通稅試行辦法、工商業稅暫行條例中有關營業稅部分、印花稅暫行條例以及與這些法規有關的規定，一律廢止。

工商統一稅稅目稅率表

(一)工農業產品部分^①

稅 目	稅 率	說 明
捲 煙：		
甲級捲煙	69%	
乙級捲煙	66%	
丙級捲煙	63%	
丁級捲煙	60%	
戊級捲煙	40%	
雪茄煙	55%	
煙 絲	40%	

① 近年來，國家又對如下產品的適用稅率作了規定：(1)電子錶、電子鐘，稅率為20%；(2)電冰箱，稅率為20%；(3)空調器(包括室內調溫裝置、空氣清潔器等)，稅率為20%；(4)吸塵器，稅率為20%；(5)電子計算機(包括外部設備及電子計算器)，稅率為10%；(6)錄像機，稅率為20%；(7)玻璃纖維及其製品，稅率為18%；(8)塑料製品，稅率為5%；(9)人造板(包括膠合板、纖維板、刨花板等)，稅率為3%；(10)化學纖維：化學短纖維，稅率為5%，人造纖維長絲，稅率為15%，合成纖維長絲，稅率為10%；(11)護膚護髮品(包括頭油、燙髮水、髮乳、花露水、染髮精及各種護膚護髮品)，稅率為30%；(12)香精，稅率為15%；(13)磁帶(包括錄音磁帶、錄像磁帶、計算機磁帶、軟磁帶等)，稅率為10%；(14)其他液體飲料，稅率為10%。