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# 全国人民代表大会常务委员会关于《中华人民共和国刑法》有关出口退税、抵扣税款的其他发票规定的解释

# Interpretation of the Standing Committee of the National People's Congress on the Provisions of the Criminal Law of the People's Republic of China on Other Invoices for Export Tax Rebates and Tax Credits

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（2005年12月29日第十届全国人民代表大会常务委员会第十九次会议通过）

(Adopted at the 19th Meeting of the Standing Committee of the Tenth National People's Congress on December 29, 2005)

全国人民代表大会常务委员会根据司法实践中遇到的情况，讨论了刑法规定的“出口退税、抵扣税款的其他发票”的含义问题，解释如下：

In light of what is encountered in judicial practice, the Standing Committee of the National People's Congress has discussed the implication of "other invoices used for tax refunds for export and credit against tax" stipulated by the Criminal Law, which is interpreted as follows:

刑法规定的“出口退税、抵扣税款的其他发票”，是指除增值税专用发票以外的，具有出口退税、抵扣税款功能的收付款凭证或者完税凭证。

"Other invoices used for tax refunds for export and offsets of tax payment" stipulated in the Criminal Law refer to vouchers of receiving and payment or tax payment receipts with functions of tax refunds for export and offsets of tax payment except special invoices of value-added tax.

现予公告。

It is hereby announced.