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# 中华人民共和国烟叶税法

# Tobacco Tax Law of the PRC

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主席令第八十四号

Presidential Decree No. 84

《中华人民共和国烟叶税法》已由中华人民共和国第十二届全国人民代表大会常务委员会第三十一次会议于2017年12月27日通过，现予公布，自2018年7月1日起施行。

The Tobacco Tax Law of the People's Republic of China, adopted at the 31st session of the Standing Committee of the 12th National People's Congress of the People's Republic of China on December 27, 2017, is hereby promulgated, effective July 1, 2018.

中华人民共和国主席 习近平

President Xi Jinping

2017年12月27日

December 27, 2017

中华人民共和国烟叶税法

Tobacco Tax Law of the PRC

（2017年12月27日第十二届全国人民代表大会常务委员会第三十一次会议通过）

(Adopted at the 31st session of the Standing Committee of the 12th National People's Congress on December 27, 2017)

第一条   在中华人民共和国境内，依照《中华人民共和国烟草专卖法》的规定收购烟叶的单位为烟叶税的纳税人。纳税人应当依照本法规定缴纳烟叶税。

Article 1 The entities purchasing tobacco within the territory of the People's Republic of China in accordance with the provisions of the Law of the People's Republic of China on Tobacco Monopoly shall be tobacco taxpayers. Taxpayers shall pay tobacco tax in accordance with the provisions hereof.

第二条   本法所称烟叶，是指烤烟叶、晾晒烟叶。

Article 2 For the purpose hereof, tobacco refers to flue-cured tobacco and air-cured tobacco.

第三条   烟叶税的计税依据为纳税人收购烟叶实际支付的价款总额。

Article 3 Tobacco tax shall be calculated on the basis of the total price actually paid by taxpayers for purchasing tobacco.

第四条   烟叶税的税率为百分之二十。

Article 4 The tobacco tax rate shall be 20%.

第五条   烟叶税的应纳税额按照纳税人收购烟叶实际支付的价款总额乘以税率计算。

Article 5 The tobacco tax payable shall be calculated by multiplying the total price actually paid by taxpayers when purchasing tobacco by the tax rate.

第六条   烟叶税由税务机关依照本法和《中华人民共和国税收征收管理法》的有关规定征收管理。

Article 6 Tobacco tax shall be levied by the tax authorities in accordance with the relevant provisions of this Law and the Law of the People's Republic of China on the Administration of Tax Collection.

第七条   纳税人应当向烟叶收购地的主管税务机关申报缴纳烟叶税。

Article 7 The taxpayers shall declare and pay tobacco tax to the competent tax authorities in the places where the tobacco is purchased.

第八条   烟叶税的纳税义务发生时间为纳税人收购烟叶的当日。

Article 8 The time of tax liability shall be the date when taxpayers purchase tobacco.

第九条   烟叶税按月计征，纳税人应当于纳税义务发生月终了之日起十五日内申报并缴纳税款。

Article 9 Tobacco tax shall be levied on a monthly basis. Taxpayers shall declare and pay tobacco tax within 15 days after the end of the month when the tax liability arises.

第十条   本法自2018年7月1日起施行。2006年4月28日国务院公布的《中华人民共和国烟叶税暂行条例》同时废止。

Article 10 This Law shall come into force as of July 1, 2018. The Interim Regulations of the People's Republic of China on Tobacco Tax promulgated by the State Council on April 28, 2006 shall be repealed simultaneously.