

DETAILED RULES FOR THE IMPLEMENTATION OF THE INTERIM REGULATIONS OF THE PEOPLE'S REPUBLIC OF CHINA CONCERNING RESOURCE TAX**Article 1**

These Detailed Rules are hereby formulated in accordance with the stipulations of Article 15 of the Interim Regulations of the People's Republic of China Concerning Resource Tax (hereinafter referred to as Regulations)

Article 2

The levying scope of the tax items listed in the Table on the Range of the Tax Items and Tax Amount on Resource Tax attached to these Regulations is specified as follows:

- (1) Crude oil refers to the natural crude oil extracted, excluding artificial petroleum.
- (2) Natural gas refers to the natural gas specially extracted or extracted simultaneously with crude oil, it does not include the natural gas produced by coal mines.
- (3) Coal refers to raw coal, excluding washed coal, dressed coal and other coal products.
- (4) Other non-metal raw ores refer to non-metal raw ores outside the above-mentioned products and mineral salt.
- (5) Solid salt refers to crude sea salt, crude lake salt and pit salt. Liquid salt refers to brine.

Article 3

The units mentioned in Article 1 of the Regulations refer to state-owned enterprises, collective enterprises, private enterprises, shareholding enterprises, other enterprises and administrative units, institutions, military units, social organizations and other units. The Individuals mentioned in Article 1 of the Regulations refer to individual managers and other individuals.

Article 4

The concrete applicable tax amounts of resource tax on taxable products shall be implemented in accordance with the Detailed Table on the Tax Items and Tax Amounts of Resource Tax attached to the Detailed Rules. With regard to other non-metal raw ores and other non-ferrous raw ores not named here, the people's governments of various provinces, autonomous regions and municipalities shall decide collection or postpone collection of resource tax and report to the Ministry of Finance and the State Administration of Taxation for the record. The grading of minerals shall be implemented in accordance with the Table on the Grading of Mine Resources of Several Major Varieties attached to these Detailed Rules. With regard to taxable products, the applicable tax amount of the tax payer whose name is not listed in the Table on the Grading of Mine Resources of Several Main Varieties, the people's governments of various provinces, autonomous regions and municipalities shall appraise and fix the tax amount within the floating range of 30 percent in light of the resources conditions of the tax payer and make reference to tax amount standards of neighboring mines set down in the Detailed Table on the Tax Items and Tax Amounts of Resource Tax and the Table on the Grading of Mine Resources of Several Main Varieties, and report to the Ministry of Finance and the State Administration of Taxation of the record.

Article 5

Where the tax payer fails to provide the accurate sales volume of taxable products or transfers the use amounts, the output of the taxable products or the conversion amount determined by the competent tax authorities shall be taken as the duty assessment amount. Where the thickened oil, highly enriched oil and dilute oil in the crude oil not clearly classified or not easy to divide, tax shall be levied all in

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accordance with the amount of crude oil.

Article 6

The time for the obligation of paying resource tax mentioned in Article 9 of these Regulations is specified as follows:

(1) The time of rateability for the taxable products sold by the tax payer is:

1. Where the tax payer adopts installment collection settlement methods, the time for his rateability is the very day of the collection date stipulated in the sale contract;
2. Where the tax payer adopts the advance on sale settlement method, the time for his rateability is the very day on which the taxable products are dispatched;
3. Where the tax payer adopts other settlement methods, the time for his rateability is the very day when sales payment is received or sales payment proofs are obtained.

(2) The time of rateability for withholding tax by the withholding agent is the very day of payment for goods.

Article 7

The withholding agent mentioned in Article 11 of these Regulations refers to independent mines, joint enterprises and other units purchasing tax unpaid minerals.

Article 8

The tax-unpaid mineral purchasing units are specified in Article 11 of these Regulations as resource tax withholding agents in order to strengthen the collection and management of resource tax. This mainly adapts to the situation of small sum of funds, scattered and irregular mining and liable to tax evasion. This is suitable for tax-unpaid minerals which tax authorities deem it not easy to control and manage and should be withheld when being purchased by the withholding agent.

Article 9

The resource tax withheld by the withholding agent shall be paid to the competent tax authorities of the locality where purchase takes place.

Article 10

In line with the stipulations of Article 12 of these Regulations, the resource tax payable by the tax payer shall be paid to the competent tax authorities in the locality where the taxable product is mined or produced. In concrete application, with regard to the work unit with taxable products mined in another province, if its affiliated production unit and the accounting unit are not in the same province, autonomous region or municipality directly under the central government, tax shall be paid in the locality where the minerals are mined, the payable fund shall be calculated and cleared by the unit which engages in independent accounting and assumes sole responsibility for profits and losses in accordance with the actual sales volume (or private use volume) in the mining area as well as the applicable unit tax value.

Article 11

The concrete applicable unit tax value of the tax payer shall be appropriately readjusted regularly by the Ministry of Finance in accordance with the change in factors such as his resource and mining conditions.

Article 12

The right to interpret the Detailed Rules, resides in the Ministry of Finance or in the State Administration of Taxation.

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Article 13

These Detailed Rules go to effect from the day of the implementation of these Regulations. The Detailed Rules for the Implementation of the Salt Tax Regulations (Draft) of the People's Republic of China promulgated by the Ministry of Finance on September 28, 1984 shall be simultaneously annulled. Table 1: The Detail List of the TAX Items and Tax Value of Resource Tax Tax-2

Attached Table: Detailed list of Resource Tax Items and Value

Tax Items Tax Taxable

Value amount unit

I. Crude

Oil Daqing Oil Administration 24 yuan Ton

Shengli Oil Administration 12 yuan Ton

Liaohe Oil Exploration Bureau

Dagang Oil Administration

Henan Oil Exploration Bureau

Xinjiang Oil Administration

Tarim Oil Battle Headquarters

Tuha Oil Exploration & Development

Battle Headquarters

North China Oil Administration 8 yuan Ton

Jilin Province Oilfield

Administration

Zhongyuan Oil Exploration Bureau

Jiangsu Oil Exploration Bureau

Changqing Oil Exploration Bureau

Jidong Oil Exploration & Development

Company

Jiangnan Oil Administration

Yumen Oil Administration

Qinghai Oil Administration

Sichuan Oil Administration

Yunnan, Guizhou & Guangxi

Oil Exploration Bureau

Yanchang Oil Deposit Administration

Other onshore Oil extraction enterprises

Thickened & enriched oil of

various enterprises 8 yuan Ton

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Offshore oil extraction enterprises 8 yuan Ton

II. Natural Sichuan Oil Administration 15 yuan 1000 c.m.
gas

Daqing Oil Administration 12 yuan 1000 c.m.

Shengli Oil Administration 8 yuan 1000 c.m.
Liaohe Oil Exploration Bureau

North China Oil Administration 4 yuan 1000 c.m.

Dagang Oil Administration

Zhongyuan Oil Exploration Bureau

Henan Oil Exploration Bureau

Xinjiang Oil Administration

Jidong Oil Exploration & Development
Co.

Tarim Oil Battle Headquarters

Tuha Oil Exploration & Development

Battle Headquarter

Jilin Province Oilfield Administration

Other natural gas extraction
enterprises 2 yuan 1000 c.m.

III. Coal Minerals under unified
distribution

Beijing Mining Administration 0.5 yuan Ton

Kailuan Mining Administration 0.55 yuan Ton

Fengfeng Mining Administration 0.5 yuan Ton

Jingjing Mining Administration 0.4 yuan Ton

Xinglong Mining Administration 0.4 yuan Ton

Xingtai Mining Administration 1.2 yuan Ton

Handan Mining Administration 0.8 yuan Ton

Datong Mining Administration 2.4 yuan Ton

Yangquan Mining Administration 0.8 yuan Ton

Xiahuayuan Coal Mine 0.5 yuan Ton

Babaoshan Coal Mine 0.8 yuan Ton

Xishan Mining Administration 0.8 yuan Ton

Fenxi Mining Administration 1.2 yuan Ton

Luan Mining Administration 2.0 yuan Ton

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Xuanguang Mining Administration 0.5 yuan Ton
Jincheng Mining Administration 2.0 yuan Ton
Baotou Mining Administration 0.4 yuan Ton
Wuda Mining Administration 0.4 yuan Ton
Haibowan Coal Mine 0.3 yuan Ton
Baorixile Coal Mine 0.3 yuan Ton
Pingzhuang Mining Administration 0.3 yuan Ton
Zhalainor Mining Administration 0.3 yuan Ton
Huolinhe Coal Mine 0.3 yuan Ton
Yiminhe Coal Mine 0.3 yuan Ton
Dayan Mining Administration 0.3 yuan Ton
Pingxiang Mining Administration 0.5 yuan Ton
Fengcheng Mining Administration 0.8 yuan Ton
Yinggangling Mining Administration 0.6 yuan Ton
Luoshi Mining Administration 0.3 yuan Ton
Zibo Mining Administration 0.5 yuan Ton
Xinwen Mining Administration 0.9 yuan Ton
Zaozhuang Mining Administration 1.2 yuan Ton
Feicheng Mining Administration 0.9 yuan Ton
Yanzhou Mining Administration 1.2 yuan Ton
Fangzi Coal Mine 0.5 yuan Ton
Longkou Mining Administration 0.5 yuan Ton
Linyi Mining Administration 0.7 yuan Ton
Chenghe Mining Administration 0.5 yuan Ton
Cuijiagou Coal Mine 0.6 yuan Ton
Yaojie Mining Administration 0.4 yuan Ton
Jingyuan Mining Administration 0.3 yuan Ton
Aganzhen Coal Mine 0.3 yuan Ton
Shizuishan Mining Administration 0.4 yuan Ton
Shitanjing Mining Administration 0.4 yuan Ton
Huainan Mining Administration 0.8 yuan Ton
Huaibei Mining Administration 0.9 yuan Ton
Hami Mining Administration 0.3 yuan Ton
Urumqi Mining Administration 0.3 yuan Ton
Aiweirgou Coal Mine 0.4 yuan Ton
Fushun Mining Administration 0.6 yuan Ton
Fuxin Mining Administration 0.4 yuan Ton
Beipiao Mining Administration 0.3 yuan Ton
Shenyang Mining Administration 0.3 yuan Ton
Liaoyuan Mining Administration 0.5 yuan Ton
Tonghua Mining Administration 0.4 yuan Ton
Shulan Mining Administration 0.3 yuan Ton

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Huichun Coal Mine 0.3 yuan Ton
Jixi Mining Administration 0.5 yuan Ton
Hegang Mining Administration 0.6 yuan Ton
Shuangyashan Mining Administration 0.5 yuan Ton
Pingdingshan Mining Administration 1.3 yuan Ton
Jiaozuo Mining Administration 0.7 yuan Ton
Hebi Mining Administration 0.7 yuan Ton
Yima Mining Administration 0.6 yuan Ton
Zhengzhou Mining Administration 0.9 yuan Ton
Datun Coal & Power Co. 1.0 yuan Ton
Xuzhou Mining Administration 1.0 yuan Ton
Lianshao Mining Administration 0.5 yuan Ton
Zixing Mining Administration 0.3 yuan Ton
Baisha Mining Administration 0.5 yuan Ton
Guangwang Mining Administration 0.5 yuan Ton
Furong Mining Administration 0.4 yuan Ton
Panzhuhua Mining Administration 0.7 yuan Ton
Nantong Mining Administration 0.7 yuan Ton
Tianfu Mining Administration 0.5 yuan Ton
Songzao Mining Administration 0.5 yuan Ton
Zhongliangshan Mining
Administration 0.5 yuan Ton
Yongrong Mining Administration 0.7 yuan Ton
Liuzhi Mining Administration 0.4 yuan Ton
Panjiang Mining Administration 0.7 yuan Ton
Shuicheng Mining Administration 0.6 yuan Ton
Tongchuan Mining Administration 0.4 yuan Ton
Pubai Mining Administration 0.4 yuan Ton
Qitaihe Mining Administration 0.6 yuan Ton
Yantai Mining Administration 0.4 yuan Ton
Batonghao Mining Administration 0.4 yuan Ton
Huoxian Counting Mining
Administration 1.6 yuan Ton
Dongshan Coal Mine 1.6 yuan Ton
Mengying Coal Mine 1.6 yuan Ton
Hancheng Mining Administration 0.6 yuan Ton
Cangcun Coal Mine 0.4 yuan Ton
Nanzhuang Coal Mine 1.6 yuan Ton
Xiyu Coal Mine 1.6 yuan Ton
Nanpiao Mining Administration 0.3 yuan Ton
Tiefa Mining Administration 0.3 yuan Ton
Guzhuang Coal Mine 1.6 yuan Ton

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Xiaoyu Coal Mine 1.6 yuan Ton
Non-unified distributed mineral
Beijing City 0.6 yuan Ton
Hebei Province 0.9 yuan Ton
Shanxi Province 1.6 yuan Ton
Inner Mongolia Autonomous Region 0.5 yuan Ton
Liaoning Province 0.6 yuan Ton
Heilongjiang Province 0.8 yuan Ton
Jiangsu Province 1.0 yuan Ton
Zhejiang Province 0.5 yuan Ton
Anhui Province 1.0 yuan Ton
Jiangxi Province 0.5 yuan Ton
Fujian Province 0.5 yuan Ton
Shandong Province 1.2 yuan Ton
Henan Province 1.0 yuan Ton
Hubei Province 0.5 yuan Ton
Hunan Province 0.5 yuan Ton
Guangxi Zhuang Autonomous Region 0.5 yuan Ton
Guangdong Province 0.5 yuan Ton
Sichuan Province 0.6 yuan Ton
Yunnan Province 0.6 yuan Ton
Guizhou Province 0.6 yuan Ton
Shannxi Province 0.5 yuan Ton
Gansu Province 0.5 yuan Ton
Ningxia Hui Autonomous Region 0.5 yuan Ton
Qinghai Province 0.5 yuan Ton
Xinjiang Uygur Autonomous Region 0.5 yuan Ton
Jilin Province 0.6 yuan Ton

IV. Other non-metal raw ores

(1) Gem, gemgrade diamond 1.0 yuan Carat

(2) Jade, bentonite 5.0 yuan Ton

(3) Graphite, Quartz-
sandstone, fluorite,
bolognian stone,
witherite, roseite,
feldspar, zeolitetalcum,
dolomite, tabular spar,
rebate clay, kaolin,

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refractory clay, mica 3.0 yuan Ton

(4) Marble, granite 3.0 yuan Ton

(5) Limestone, magnesite,
native soda deposit,
gyp, silimani 2.0 yuan Ton

(6) Industrial diamond 2.0 yuan Ton

(7) Abestos 1st-class 2.0 yuan Ton
2nd-class 1.7 yuan Ton
3rd-class 1.4 yuan Ton
4th-class 1.1 yuan Ton
5th-class 0.8 yuan Ton
6th-class 0.5 yuan Ton

(8) Sulphur iron,
sulphurite,
ferrophosphorus 1.0 yuan Ton

(9) Other non-
metal raw ores 0.5- Ton or
unnamed 3 yuan c.m.

V. Ferrous metal
raw ores

Chosen open-
cut mines
(key mines) 1st-class 16.5 yuan Ton
2nd-class 16.0 yuan Ton
3rd-class 15.5 yuan Ton
Iron ores 4th-class 15.0 yuan Ton (1)
5th-class 14.5 yuan Ton
6th-class 14.0 yuan Ton

Chosen under-
ground mines
(key mines) 2nd-class 15.0 yuan Ton
3rd-class 14.5 yuan Ton
4th-class 14.0 yuan Ton

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5th-class 13.5 yuan Ton

6th-class 13.0 yuan Ton

Furnace open-
cut mines

(key mines) 1st-class 25.0 yuan Ton

2nd-class 24.0 yuan Ton

3rd-class 23.0 yuan Ton

4th-class 22.0 yuan Ton

Furnace under-
ground mines

(key mines) 2nd-class 23.0 yuan Ton

3rd-class 22.0 yuan Ton

4th-class 21.0 yuan Ton

Chosen open-
cut mines

(non-key mines) 2nd-class 16.0 yuan Ton

4th-class 15.0 yuan Ton

5th-class 14.5 yuan Ton

6th-class 14.0 yuan Ton

Chosen under-
ground mines

(non-key mines) 3rd-class 11.5 yuan Ton

4th-class 11.0 yuan Ton

5th-class 10.5 yuan Ton

6th-class 10.0 yuan Ton

Furnace open-
cut mines

(non-key mines) 2nd-class 23.0 yuan Ton

3rd-class 22.0 yuan Ton

4th-class 21.0 yuan Ton

Furnace under-
ground mines

(non-key mines) 3rd-class 21.0 yuan Ton

4th-class 20.0 yuan Ton

(2) Manganese ores 2.0 yuan Ton

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(3) Chromium ores 3.0 yuan Ton

VI. Non-ferrous metal raw ores

(1) Copper ores 1st-class 1.6 yuan Ton
2nd-class 1.5 yuan Ton
3rd-class 1.4 yuan Ton
4th-class 1.3 yuan Ton
5th-class 1.2 yuan Ton

(2) Copper-zinc ores 1st-class 4.0 yuan Ton
2nd-class 3.5 yuan Ton
3rd-class 3.0 yuan Ton
4th-class 2.5 yuan Ton
5th-class 2.0 yuan Ton

(3) Bauxite 3rd-class 20.0 yuan Ton

(4) Tungsten 3rd-class 0.6 yuan Ton
4th-class 0.5 yuan Ton
5th-class 0.4 yuan Ton

(5) Tin 1st-class 1.0 yuan Ton
2nd-class 0.9 yuan Ton
3rd-class 0.8 yuan Ton
4th-class 0.7 yuan Ton
5th-class 0.6 yuan Ton

(6) Antimony 1st-class 1.0 yuan Ton
2nd-class 0.9 yuan Ton
3rd-class 0.8 yuan Ton
4th-class 0.7 yuan Ton
5th-class 0.6 yuan Ton

(7) Molybdenum 3rd-class 0.6 yuan Ton
4th-class 0.5 yuan Ton
5th-class 0.4 yuan Ton

(8) Nickel 2nd-class 12.0 yuan Ton
3rd-class 11.0 yuan Ton
4th-class 10.0 yuan Ton

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5th-class 9.0 yuan Ton

(9) Gold

1. Rock gold 1st-class 2.5 yuan Ton

2nd-class 2.3 yuan Ton

3rd-class 2.1 yuan Ton

4th-class 1.9 yuan Ton

5th-class 1.7 yuan Ton

6th-class 1.5 yuan Ton

7th-class 1.3 yuan Ton

2. Bravel mine 1st-class 2.0 yuan 50 c.m.

dredged

amount

2nd-class 1.8 yuan ditto

3rd-class 1.6 yuan ditto

4th-class 1.4 yuan ditto

5th-class 1.2 yuan ditto

(10) Other non-

metal raw ores 0.4-3.0 yuan Ton

VII. Salt North sea salt 25 yuan Ton

South sea salt

well salt, lake salt 12 yuan Ton

Liquid salt 3 yuan Ton

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