

**Ministry of Finance**

**Document**

**State Administration of Taxation**

Cai Shui Zi [2000] No. 51

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**Circular on the Value-Added Tax Exemption for Domestically  
Produced Regional Aircraft**

Finance Departments (Bureaus) of each Province, Autonomous Region, Municipality Directly under the Central Government, Municipality with Independent Planning Status, and the State Administration of Taxation:

In order to promote the production and operation of China's regional aircraft, based on the approval of the State Council, it is decided that a preferential value-added tax policy will be implemented for domestically produced regional aircraft. It is hereby announced as follows:

1. From April 1, 2000, the production and sale of regional aircraft (including the Y-12, Y-7 series, Y-8, and Y-5 aircraft) will be exempt from value-added tax.
2. With respect to parts that need to be imported to manufacture regional aircraft that still cannot be domestically produced, the issue of an import-stage value-added tax exemption will be announced separately.

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Ministry of Finance (seal) State Administration of Taxation (seal)

April 3, 2000

Key words: aircraft; value-added tax; tax exemption; circular

Cc: General Office of the State Council, State Planning Commission, General Administration of Customs, AVIC I, AVIC II, Fiscal Supervision Special Commissioners of the Ministry of Finance in the Provinces, Autonomous Regions, Municipalities Directly under the Central Government, and Municipalities with Independent Planning Status, and the Local Taxation Bureaus of the Provinces, Autonomous Regions, Municipalities Directly under the Central Government, and Municipalities with Independent Planning Status

# 财 政 部 文 件

## 国 家 税 务 总 局

财税字[2000]51号

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### 关于国产支线飞机 免征增值税的通知

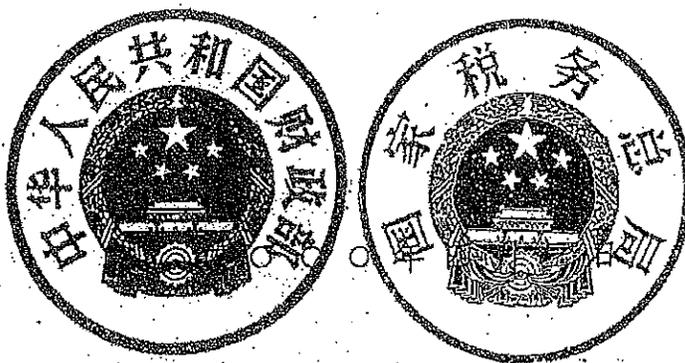
各省、自治区、直辖市、计划单列市财政厅（局）、国家税务局：

为支持我国支线飞机的生产和运营，经国务院批准，决定对国产支线飞机实行增值税优惠政策。现通知如下：

一、自2000年4月1日起，对生产销售的支线飞机（包括运十二、运七系列、运八、运五飞机）免征增值税。

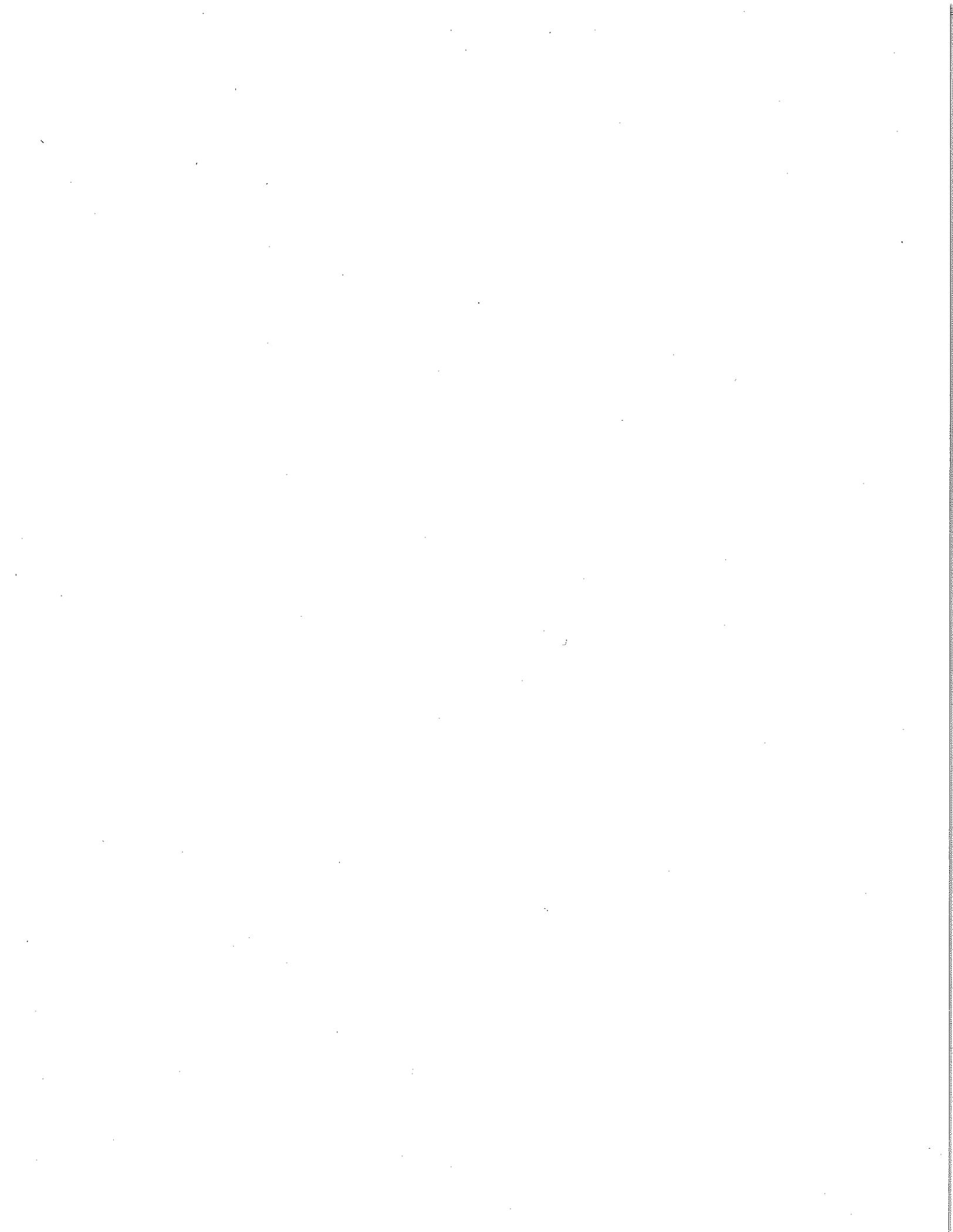
二、对生产支线飞机所需进口尚不能国产化的零部件免征进口环节增值税问题另行通知。

(此页无正文)



主题词：飞机 增值税 免税 通知

抄 送：国务院办公厅，国家计委，海关总署，中国航空工业第一集团公司，中国航空工业第二集团公司，财政部驻各省、自治区、直辖市、计划单列市财政监察专员办事处，各省、自治区、直辖市、计划单列市地方税务局。



**Ministry of Finance**

**Document**

**State Administration of Taxation**

Cai Shui [2013] No. 50

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**Ministry of Finance State Administration of Taxation Circular on  
Repealing the Value-Added Tax Exemption Policy for Domestically  
Produced Regional Aircraft**

Finance Departments (Bureaus) of each Province, Autonomous Region, Municipality Directly Under the Central Government, Municipality with Independent Planning Status, and the State Administration of Taxation:

Based on State Council approval, starting August 1, 2013, the domestically produced regional aircraft value-added tax exemption policy will cease to be in force. The first article of the *Ministry of Finance and State Administration of Taxation Circular on the Value-Added Tax Exemption for Domestically Produced Regional Aircraft* (Cai Shui Zi [2000] No. 51) is repealed accordingly.

Ministry of Finance (seal)

State Administration of Taxation (seal)

August 9, 2013

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Cc: State Council General Office, Ministry of Industry and Information Technology, Ministry of Commerce, State-owned Assets Supervision and Administration Commission, Ministry of Finance Special Commissioner Offices in each Province, Autonomous Region, Municipality with Independent Planning Status, and local taxation bureaus in each Province, Autonomous Region, Municipality with Independent Planning Status

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General Office of the Ministry of Finance

Printed and Distributed on August 14, 2013

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# 财 政 部 国家 税务 总局 文件

财税〔2013〕50号

## 财政部 国家税务总局关于废止国产支线 飞机免征增值税政策的通知

各省、自治区、直辖市、计划单列市财政厅（局）、国家税务局：  
经国务院批准，自2013年8月1日起，国产支线飞机免征增值税政策停止执行。《财政部 国家税务总局关于国产支线飞机免征增值税的通知》（财税字〔2000〕51号）第一条相应废止。



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抄送：国务院办公厅、工业和信息化部、商务部、国资委，财政部驻  
各省、自治区、直辖市、计划单列市财政监察专员办事处，各  
省、自治区、直辖市、计划单列市地方税务局。

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财政部办公厅

2013年8月14日印发

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Urgent Document

**Ministry of Finance**

**Document**

**State Administration of Taxation**

Cai Shui [2002] No. 97

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**Ministry of Finance State Administration of Taxation  
Circular on the Applicability of the Domestically Produced Regional  
Aircraft Value-Added Tax Exemption Policy to the N-5 Aircraft**

Finance Department of Jiangxi Province and the State Administration of Taxation:

After consideration, it has been decided that the provisions of the *Circular on the Value-Added Tax Exemption for Domestically Produced Regional Aircraft* (Cai Shui Zi [2000] No. 51) related to the exemption of value-added tax on domestic sales are applicable to the N-5 series aircraft; the parts for production that need to be imported that still cannot be domestically produced will be exempt from the import-stage value added tax; the specific scope of the exemption on the import-stage value-added tax will be announced separately.

Ministry of Finance (seal)

State Administration of Taxation (seal)

June 28, 2002

Key words: aircraft; value-added tax; tax exemption; circular

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Cc: Ministry of Finance Special Commissioner Offices in Jiangxi Province and the local  
taxation bureau in Jiangxi Province

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General Office of the Ministry of Finance 40 copies printed and distributed Printed and Distributed on July 4,  
2002

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急 件

# 财 政 部 国家税务局 文件

财税〔2002〕97号

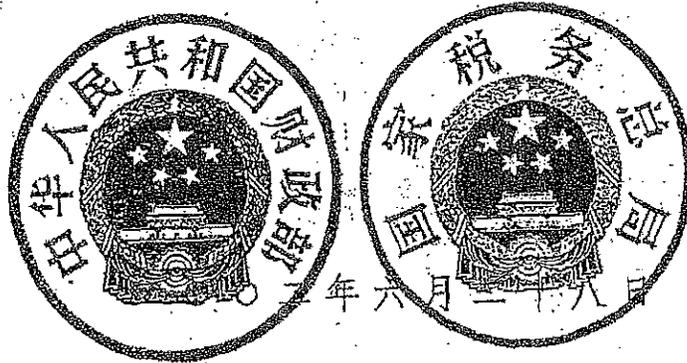
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## 财政部 国家税务总局关于农五飞机适用 国产支线飞机免征增值税政策的通知

江西省财政厅、国家税务局：

经研究决定，农五系列飞机适用《关于国产支线飞机免征增值税的通知》（财税字〔2000〕51号）的规定免征国内销售环节增值税，其生产所需进口尚不能国产化的零部件免征进口环节增值税，

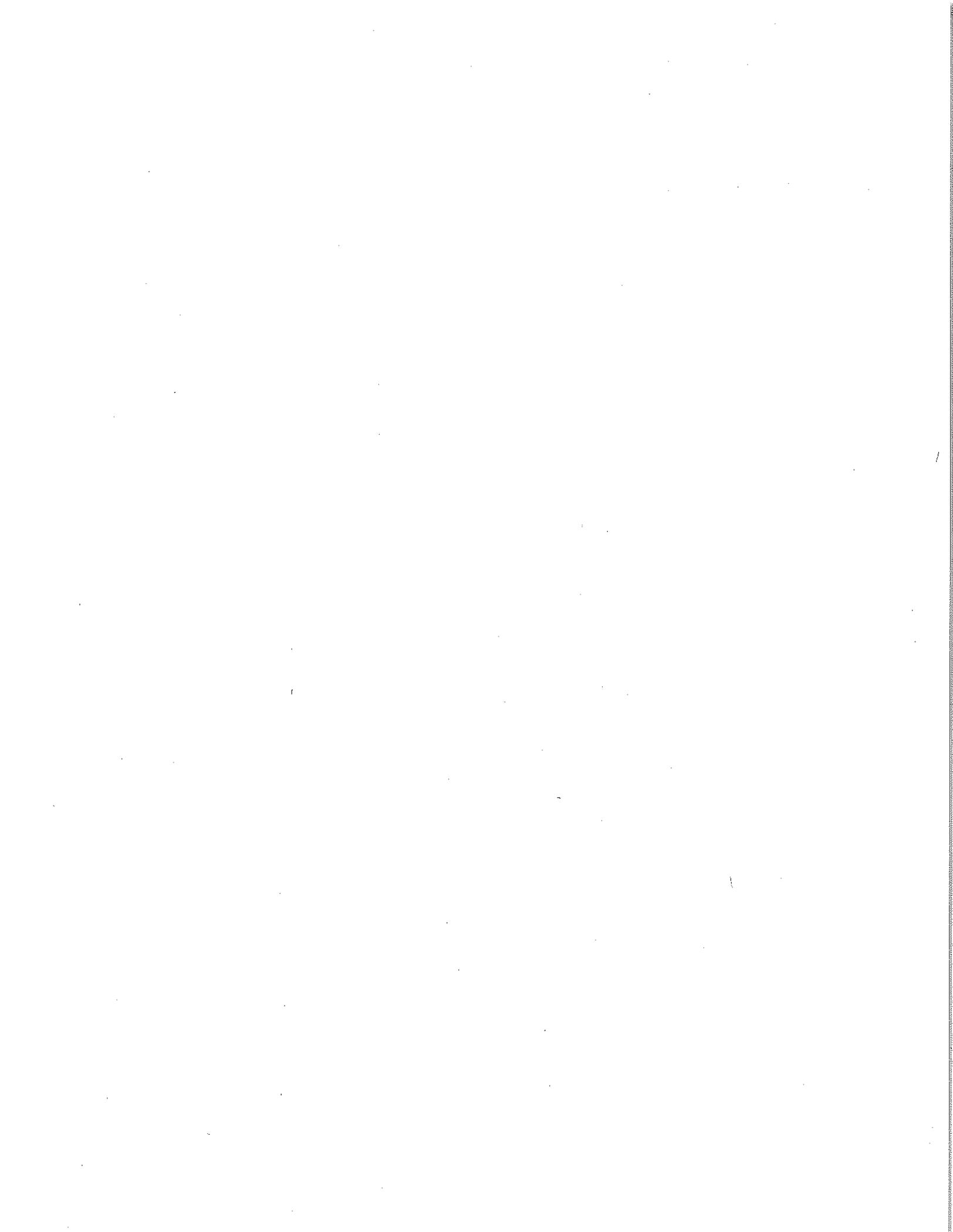
进口环节增值税免税的具体范围另行通知。



主题词：飞机 增值税 免税 通知

抄送：财政部驻江西省财政监察专员办事处，江西省地方税务局。

财政部办公厅 印发40份 2002年7月4日印发



**Ministry of Finance**  
**State Administration of Taxation**

**Document**

Cai Shui [2013] No. 49

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**Ministry of Finance State Administration of Taxation Circular on  
Repealing the N-5 Aircraft Value-Added Tax Exemption Policy**

Jiangxi Provincial Finance Department and the State Administration of Taxation:

Based on State Council approval, starting August 1, 2013, the N-5 aircraft value-added tax exemption policy will cease to be in force. The content of the *Ministry of Finance and State Administration of Taxation Circular on the Applicability of the Domestically Produced Regional Aircraft Value-Added Tax Exemption Policy to the N-5 Aircraft* (Cai Shui [2002] No. 97) that [states] “the provisions of the *Circular on the Value-Added Tax Exemption for Domestically Produced Regional Aircraft* (Cai Shui Zi [2000] No. 51) related to the exemption of domestic sales from value-added tax are applicable to the N-5 series aircraft” is repealed accordingly.

Ministry of Finance (seal)

State Administration of Taxation (seal)

August 9, 2013

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Cc: State Council General Office, Ministry of Industry and Information Technology, Ministry of Commerce, State-owned Assets Supervision and Administration Commission, Ministry of Finance Special Commissioner Offices in Jiangxi Province and the local taxation bureau in Jiangxi Province

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General Office of the Ministry of Finance

Printed and Distributed on August 14, 2013

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# 财 政 部 国家税务局 文件

财税〔2013〕49号

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## 财政部 国家税务总局关于废止农五 飞机免征增值税政策的通知

江西省财政厅、国家税务局：

经国务院批准，自2013年8月1日起，农五飞机免征增值税政策停止执行。《财政部 国家税务总局关于农五飞机适用国产支线飞机免征增值税政策的通知》（财税〔2002〕97号）中“农五系列飞机适用《关于国产支线飞机免征增值税的通知》（财税字〔2000〕

51号)的规定免征国内销售环节增值税”的内容相应废止。



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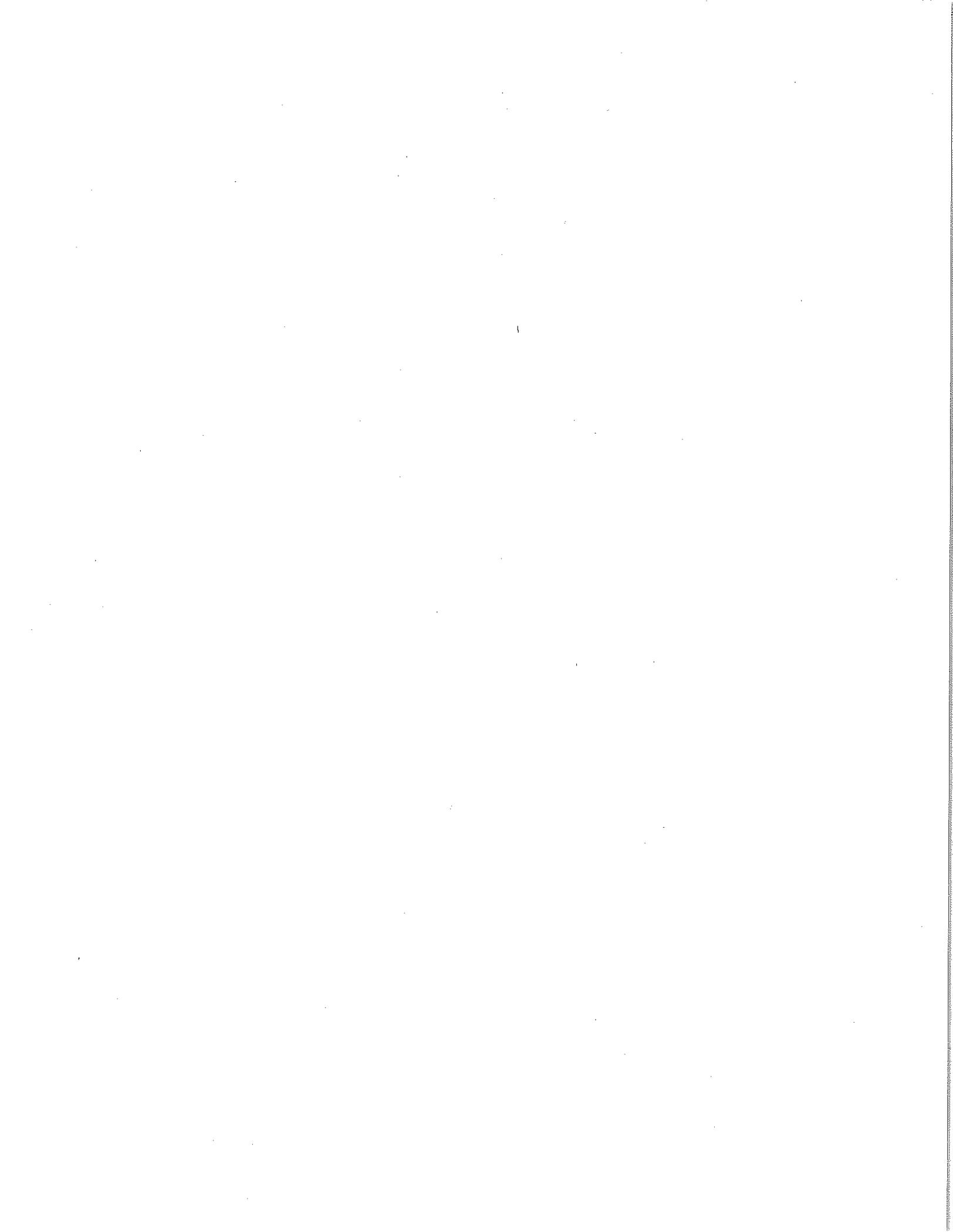
抄送：国务院办公厅、工业和信息化部、商务部、国资委，财政部驻  
江西省财政监察专员办事处，江西省地方税务局。

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财政部办公厅

2013年8月14日印发





## State Administration of Taxation

Cai Shui [2006] No. 28

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### **Ministry of Finance State Administration of Taxation Circular Regarding the Tax Policies Related to the AVIC I New Regional Aircraft**

Beijing, Liaoning, Shanghai, Shandong, Sichuan, and Shaanxi Provincial (Municipal) Finance Departments (Bureaus), and State Administration of Taxation:

Based on State Council approval, the tax policies for China Aviation Industry Corporation I's indigenously developed and manufactured new regional aircraft (ARJ21) is announced as follows:

1. Sales of whole new regional aircraft by AVIC I Commercial Aircraft Co., Ltd. are exempt from value-added tax.
2. The aircraft parts manufactured and sold by Shanghai Aircraft Manufacturing Factory, Xi'an Aircraft Industry (Group) Company Ltd., (including Xi'an Aircraft International Corporation), Shenyang Aircraft Industry (Group) Corporation Ltd., Chengdu Aircraft Industrial (Group) Co., Ltd., and AVIC Research Institute for Special Structures of Aeronautical Composites (637 Institute) for the new regional aircraft are exempt from value-added tax. The specific scope will be announced separately by the State Administration of Taxation.
3. The aircraft parts, raw materials, engines, key onboard devices, and testing and experimentation equipment imported by AVIC I Commercial Aircraft Co., Ltd, Shanghai Aircraft Manufacturing Factory, Xi'an Aircraft Industry (Group) Company Ltd, (including Xi'an Aircraft International Corporation), Shenyang Aircraft Industry (Group) Corporation Ltd., and Chengdu Aircraft Industrial (Group) Co., Ltd. for manufacturing the new regional aircraft that still cannot be domestically produced are exempt from import duties and import-stage value-added tax; equipment, materials, and software provided free of charge by foreign suppliers for the manufacture of the new regional

aircraft are exempt from import duties and import-stage value-added tax. The specific scope of the tax exemption for import duties and import-stage value-added tax will be announced separately.

4. The effective period for the above policies is from January 1, 2005 to December 31, 2009. Please implement accordingly.

Ministry of Finance (seal)

State Administration of Taxation (seal)

May 11, 2006

Key words: aircraft; tax administration; circular

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Cc: National Development and Reform Commission and Ministry of Commerce, Fiscal Supervision Special Commissioner's Offices of the Ministry of Finance in Beijing, Liaoning, Shanghai, Shandong, Sichuan, and Shaanxi provinces (municipalities), and local taxation bureaus in Beijing, Liaoning, Shanghai, Shandong, Sichuan, and Shaanxi province (municipalities).

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Ministry of Finance General Office 75 copies printed and distributed Printed and distributed on May 16, 2006

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# 财 政 部 文 件 国 家 税 务 总 局

财税〔2006〕28号

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## 财政部 国家税务总局关于中航一集团 新支线飞机有关税收政策的通知

北京、辽宁、上海、山东、四川、陕西省（市）财政厅（局），  
国家税务总局：

经国务院批准，现就中国航空工业第一集团自主研发和生产的新支线飞机（ARJ21）项目有关税收政策通知如下：

1. 对中航商用飞机有限公司销售的新支线飞机整机免征增值税。
2. 对上海飞机制造厂、西安飞机工业（集团）有限责任公司（含西安飞机国际航空制造股份有限公司）、沈阳飞机工业（集团）有限公司、成都飞机工业（集团）有限责任公司、中国航空工业济南特种结构研究所（637所）生产销售的新支线飞机部件

免征增值税。具体范围由国家税务总局另行通知。

3. 对中航商用飞机有限公司、上海飞机制造厂、西安飞机工业(集团)有限责任公司(含西安飞机国际航空制造股份有限公司)、沈阳飞机工业(集团)有限公司、成都飞机工业(集团)有限责任公司、中国航空工业济南特种结构研究所(637所)为生产新支线飞机进口尚不能国产化的零部件、原材料、发动机、关键机载设备、测试实验设备免征进口关税和进口环节增值税;对国外供应商为生产新支线飞机免费赠送的设备、资料 and 软件免征进口关税和进口环节增值税。进口关税和进口环节增值税免税的具体范围另行通知。

4. 以上政策的执行期限为2005年1月1日至2009年12月31日。  
请遵照执行。



主题词: 飞机 税务 通知

抄送: 发展改革委、商务部, 财政部驻北京、辽宁、上海、山东、四川、陕西省(市)财政监察专员办事处, 北京、辽宁、上海、山东、四川、陕西省(市)地方税务局。

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印发75份

2006年5月16日印发

