



**“中国购” 怎么退税？
看这一篇就够了**

***Shopping in China:
Tax Refund Policy
Explained***

TAX FREE

**MOFCOM
商务微新闻**

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谁可以享受离境退税？

境外旅客，指在我国境内连续居住不超过183天的外国人和港澳台同胞。

Who is eligible for the departure tax refund policy?

Overseas visitors, defined as **foreign nationals** and compatriots from **Hong Kong, Macao, and Taiwan Regions of China** who have stayed in China's mainland for **no more than 183 consecutive days** before the date of departure, are eligible for the departure tax refund policy.



在哪儿买东西能退税？

在有“Tax Free”标识的商店可以办理离境退税，具体可在全国离境退税综合信息服务平台查询。

Where can I shop to qualify for a tax refund?

Purchases must be made at **tax-free stores**. A full list of tax-free stores is available at the Service Platform for Departure Tax Refund.

<https://taxfree.mofcom.gov.cn/taxfreeEnPc/index.html>.





哪些商品可以退税？

由境外旅客本人在退税商店购买的个人物品均可退税，但中华人民共和国禁止、限制出境物品及适用增值税免税政策的物品除外。所购退税物品须在离境时尚未启用或消费。

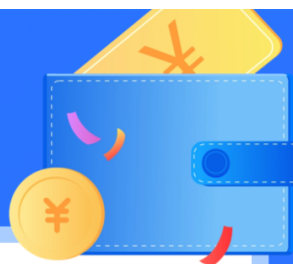
Which goods qualify for a refund?

Personal items purchased in person by overseas visitors at a tax-free store are eligible, excluding:

- (1) goods prohibited or restricted from exiting China.
- (2) those subject to VAT exemption policies.

The tax-refund items must have not been used or consumed yet before departure.

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买多少钱可以退税？

同一境外旅客同一日在同一退税商店购买退税物品金额达到200元人民币可以退税。

What is the **minimum purchase amount** required for a refund?

A tax refund is available where the **same overseas visitor** purchases, on the **same day** and at the **same tax-free store**, tax-refundable goods with a total value of no **less than RMB 200**.

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能退多少税？

退税率为11%的物品，扣除手续费后
退税约9%；

退税率为8%的物品，扣除手续费后
退税约6%。

How much tax can be refunded?

Tax Refund Rate

Net of Agency Fee

11%

about 9%

8%

about 6%



有哪些退税方式？

退税金额超过2万元人民币的，以
银行转账方式退税；

退税金额未超过2万元人民币的，
境外旅客可选择现金退税或银行转账方
式退税。

What refund methods are available?

Refunds
 $\leq \text{¥}20,000$



- cash
- bank transfer

Refunds
 $\geq \text{¥}20,000$



- bank transfer



如何办理退税？（离境退税办理流程）

- 1.在退税商店购物；
- 2.退税商店开具退税申请单；
- 3.海关验核确认；
- 4.退税代理机构办理退税。

How do I claim a refund? (Refund-Upon-Departure **process**)

- 1.Shop at a **tax-free store**;
- 2.Obtain a **Refund Application Form** for Overseas Visitors from the store;
- 3.Present goods to the **customs for verification**;
- 4.Collect your refund from **the designated refund agency**.





如何办理退税？（“即买即退”办理流程）

- 1.在退税商店购物；
- 2.退税商店开具退税申请单，境外旅客选择“即买即退”，现场领取退税款；
- 3.海关验核确认；
- 4.退税代理机构确认。

How do I claim a refund?

(Refund-Upon-Purchase process)

- 1.Shop at a **tax-free store**;
- 2.Obtain a Refund Application Form for Overseas Visitors from the store, **select the "Refund-Upon-Purchase" option** and receive the refund **immediately at the store**;
- 3.Present goods to the **customs for verification**;
- 4.Confirm completion with **the refund agency**.



自2026年7月1日起，对退税销售额在1万元人民币以下的实行抽检，未抽中的不再需要进行海关验核；推行离境退税无纸化办理，境外旅客可不再携带纸质退税申请单和销售发票。

Effective July 1, 2026, tax refund applications **below RMB 10,000** will be subject to **random inspection**, while those not selected are exempted from customs verification; paperless processing will be implemented, overseas visitors need **not carry printed application forms or sales invoices**.

办理“即买即退”的旅客，离境日距办理“即买即退”时间不超过28天。

For overseas visitors using the “Refund-Upon-Purchase” service, departure must be within 28 days of applying for the service.