

**离境退税政策问答手册**  
**Q&A Handbook on Tax Refund Policies**  
**for Overseas Visitors**

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## 一、什么是离境退税政策？

### I. What is the Tax Refund Policy?

离境退税，是指境外旅客在离境口岸离境时，对其在退税商店购买的退税物品退还增值税的政策。

The tax refund policy allows overseas visitors to receive a refund of the value-added tax (VAT) on goods purchased from designated tax-free stores when departing from China at designated ports.

## 二、如何界定境外旅客？

### II. Who qualifies as an "overseas visitor"?

境外旅客，是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。

An overseas visitor refers to any foreign national or compatriot from Hong Kong, Macao, or Taiwan who has not resided in mainland China for more than 183 consecutive days.

## 三、什么是离境退税“即买即退”？享受该服务的境外旅客需满足什么条件？

### III. What is the "Instant Tax Refund" service? What conditions must overseas visitors meet to use it?

离境退税“即买即退”服务措施（以下称离境退税“即买即退”）是离境退税的一项便利化举措，是指境外旅客在已实施离境退税政策地区的“即买即退”商店购买退税物品时，签

订协议书并办理信用卡预授权后，即可在该“即买即退”商店现场申领与退税款等额的人民币款项（以下称预付金）。

The "Instant Tax Refund" service is one of the tax refund measures and a convenience measure under the tax refund policy. It allows overseas visitors to receive a RMB cash advance equivalent to the refund amount immediately after purchasing goods at designated "Instant Tax Refund" stores, provided they sign an agreement and authorize a credit card pre-authorization.

享受该服务措施的境外旅客需满足以下条件：该境外旅客在离境时经海关验核通过、按照协议书约定在承诺期限内于指定口岸离境且符合离境退税政策规定的，退税代理机构为其解除信用卡预授权，办结离境退税业务；不符合上述要求的，通过信用卡预授权扣款方式，向该境外旅客追回预付金，并按规定办结离境退税业务。

To qualify, visitors must pass customs inspection upon departure, depart from designated ports within the agreed timeframe, and meet all requirements of the tax refund policy. If these conditions are met, the refund agency will release the credit card pre-authorization and process the refund. Otherwise, the advance will be reclaimed via the pre-authorized credit card, and the tax refund upon departure will be processed according to regulations.

**四、退税商品是否有限制？哪些商品是不能申请退税的？**

#### IV. Are there restrictions on refundable goods? What items are ineligible?

退税物品，是指由境外旅客本人在退税商店购买且符合退税条件的个人物品，但不包括下列物品：

Refundable goods refer to personal items purchased by overseas visitors at designated stores that meet refund conditions. The following items are excluded:

（一）《中华人民共和国禁止、限制进出境物品表》所列的禁止、限制出境物品；

(I) Items prohibited or restricted for export as listed in the Catalog of Articles Prohibited or Restricted from Entry into or Exit from the People's Republic of China:

##### 1. 禁止出境物品：

（1）列入禁止进境范围的所有物品；

（2）内容涉及国家秘密的手稿、印刷品、胶卷、照片、唱片、影片、录音带、录像带、激光视盘、计算机存储介质及其它物品；

（3）珍贵文物及其它禁止出境的文物；

（4）濒危的和珍贵的动物、植物（均含标本）及其种子和繁殖材料。

##### 1. Prohibited items:

(1) All items listed as prohibited for entry;

(2) Manuscripts, printed matter, films, photographs, records, audio and video tapes, laser discs, computer

storage media, and other items containing state secrets;  
(3) Valuable cultural relics and other cultural artifacts prohibited from export;  
(4) Endangered and precious animals and plants (including specimens) and their seeds or breeding materials.

2. 限制出境物品:

- (1) 金银等贵重金属及其制品;
- (2) 国家货币;
- (3) 外币及其有价证券;
- (4) 无线电收发信机、通信保密机;
- (5) 贵重中药材;
- (6) 一般文物;
- (7) 海关限制出境的其他物品。

2. Restricted Articles for Exit from China:

- (1) Precious metals such as gold and silver, and articles made therefrom;
- (2) National currency;
- (3) Foreign currencies and securities;
- (4) Radio transmitters and receivers, and encrypted communication devices;
- (5) Precious traditional Chinese medicinal materials;
- (6) General cultural relics;
- (7) Other items restricted by customs for exit from China.

(二) 退税商店销售的适用增值税免税政策的物品;

(II) Goods sold by tax-free stores that are exempt from value-added tax (VAT);

(三) 财政部、海关总署、国家税务总局规定的其他物品。

(III) Other items specified by the Ministry of Finance, the General Administration of Customs, and the State Taxation Administration.

## 五、境外旅客申请退税需符合哪些条件?

V. What conditions must overseas visitors meet to claim a refund?

境外旅客申请退税, 应当同时符合以下条件:

Overseas visitors applying for a tax refund must simultaneously meet the following conditions:

(一) 同一境外旅客同一日在同一退税商店购买的退税物品金额达到200元人民币;

(二) 退税物品尚未启用或消费;

(三) 离境日距退税物品购买日不超过90天;

(四) 所购退税物品由境外旅客本人随身携带或随行托运出境。

(I) The total value of tax-refundable goods purchased by the same overseas visitor at the same designated store on the same day must reach RMB 200.

(II) The tax-refundable goods must be unused or unconsumed at the time of departure.

(III) The departure date must be within 90 days starting from the purchase date.

(IV) The tax-refundable goods must be carried personally or checked in as accompanied luggage out of China by the overseas visitor.

## 六、退税额如何计算？

### VI. How is the refund amount calculated?

以退税物品的发票金额（含增值税）为依据，自2019年4月1日起，适用13%税率的境外旅客购物离境退税物品，退税率为11%；适用9%税率的境外旅客购物离境退税物品，退税率为8%，计算退税额。计算公式为：应退增值税额=离境的退税物品销售发票金额（含增值税）×退税率；实退增值税额=应退增值税额－退税代理机构办理退税手续费

The tax refund is calculated based on the invoice amount (including VAT) of the refundable goods. Effective April 1, 2019, for refundable goods subject to a 13% VAT rate, the refund rate is 11%; For refundable goods subject to a 9% VAT rate, the refund rate is 8%. The calculation formula: Refundable VAT Amount = Invoice Amount of Refundable Goods (incl. VAT) × Refund Rate; Actual VAT Refund Amount = Refundable VAT Amount — Handling Fee Charged by the Refund Agency

## 七、退税币种有哪些？

### VII. What currencies are used for refunds?

退税币种为人民币。

Refunds are processed in RMB.

退税方式包括现金退税和银行转账退税两种方式。退税额未超过 20000元的，可在现金退税和银行转账退税两种方式中选择。退税额超过20000元的，以银行转账方式退税。

Two methods are available for tax refunds: cash refund and bank transfer refund. If the refund amount does not exceed RMB 20,000, the overseas visitor may choose either cash refund or bank transfer refund. If the refund amount exceeds RMB 20,000, the refund will be processed exclusively via bank transfer.

## 八、退税办理流程具体如何操作？

### VIII. How to Operate the Tax Refund Process?

#### (一) 离境退税“非即买即退”办理流程

##### (I) Standard Tax Refund Process (Non-Instant Refund)

1. 退税物品购买。境外旅客在退税商店购买退税物品后，需要申请退税的，应当向退税商店索取境外旅客购物离境退税申请单和销售发票。

Purchase of Refundable Goods. After purchasing refundable goods at a designated tax-free store, overseas visitors must request the "Tax Refund Application Form



for Overseas Visitors" and the sales invoice from the store.

2. 海关验核确认。境外旅客在离境口岸离境时，应当主动持退税物品、境外旅客购物离境退税申请单、退税物品销售发票和本人有效身份证件向海关申报并接受海关监管。海关验核无误后，在境外旅客购物离境退税申请单上签章。有效身份证件，是指标注或能够采集境外旅客最后入境日期的护照、港澳居民来往内地通行证、台湾居民来往大陆通行证等。

2. Customs Verification and Confirmation. When departing from China, visitors must proactively declare the refundable goods to customs by presenting the refundable goods, the completed Tax Refund Application Form, the original sales invoice, the valid ID document. After verification, customs will stamp the Tax Refund Application Form. Valid ID documents are passport, Mainland Travel Permit for Hong Kong/Macao Residents, or Mainland Travel Permit for Taiwan Residents. The ID documents must clearly indicate or allow verification of the visitor's latest entry date into China.

3. 代理机构退税。离境退税由设在离境口岸隔离区内的退税代理机构统一办理。境外旅客凭护照等本人有效身份证件、海关验核签章的境外旅客购物离境退税申请单、退税物品销售发票向退税代理机构申请办理增值税退税。

3. Refund Processing by the Agency. The tax refund is uniformly processed by the refund agency located within the sterile area (departure zone) of the port of departure. The overseas visitor must submit the following to the refund agency to apply for the VAT refund: Valid personal identification such as passport),, the stamped Tax Refund Application Form for Overseas Visitors (verified by customs), and the sales invoice for the refundable goods.

## **(二) 离境退税“即买即退”服务流程**

### **(II) "Instant Tax Refund" Service Process**

1. 退税物品购买。境外旅客在提供“即买即退”服务的退税商店购买退税物品后，需要申请退税的，应当向退税商店索取境外旅客购物离境退税申请单和销售发票。

1. Purchase of Refundable Goods. After purchasing refundable goods at a tax-free store offering the "Instant Tax Refund" service, overseas visitors must request the "Tax Refund Application Form for Overseas Visitors" and the sales invoice from the store if they intend to apply for a tax refund.

2. 预授权担保及承诺。旅客在享受“即买即退”服务时，需提供信用卡操作预授权担保，并签署知情同意事项，现场获得与退税款等额的预付金。

2. Pre-Authorization Guarantee and Commitment. To use the "Instant Tax Refund" service, visitors must provide a credit card pre-authorization as a guarantee, sign an acknowledgment and agreement form, and receive an advance cash payment equivalent to the refund amount on the spot.

3. 海关验核确认。境外旅客在离境口岸离境时，应当主动持退税物品、境外旅客购物离境退税申请单、退税物品销售发票和本人有效身份证件向海关申报并接受海关监管。海关验核无误后，在境外旅客购物离境退税申请单上签章。

3. Customs Verification and Confirmation. When departing from China, visitors must proactively declare the refundable goods to customs by presenting: the refundable goods, the Tax Refund Application Form, the original sales invoice, and the valid ID document. After verification, customs will stamp the Tax Refund Application Form.

4. 代理机构审核。境外旅客凭护照等本人有效身份证件、海关验核签章的境外旅客购物离境退税申请单、退税物品销售发票向离境口岸隔离区内的退税代理机构提交确认，审核无误的解除预授权担保；不符合相关规定的，代理机构将通过预授权将预付金扣回。

4. Agency Review and Finalization. Visitors must submit the following to the refund agency in the sterile

area (departure zone) of the port: valid ID such as passport, the customs-stamped Tax Refund Application Form, the sales invoice. If the documents are approved, the refund agency will release the credit card pre-authorization. If requirements are not met, the agency will reclaim the advance payment via the pre-authorized credit card.

### 九、退税申请人是否有年龄限制？

IX. Is there an age restriction for tax refund applicants?

现有管理办法对年龄没有限制，但海关在核验退税商品时，会根据退税申请人的年龄与购买商品属性的合理性判断是否给予核验。

There is no specific age restriction stipulated in the current regulations. However, during the verification process, customs authorities may assess the reasonableness of the purchased goods in relation to the applicant's age to determine eligibility for tax refund approval.

十、多次往返中国的旅行者，没有时间办理退税手续，是否可以在下次出境时办理？

X. For frequent travelers to China who lack time to process the refund, can it be completed during their next departure?

不可以，购买日不得早于最后入境日，需要当次出境时完成离境退税。

No. The tax refund must be processed during the same trip in which the goods were purchased. The purchase date cannot precede the last entry date into China, and the refund procedure must be finalized at the time of departure from China.

### **十一、游客可以用商场消费卡购物退税吗？**

**XI. Can visitors use mall gift cards for purchases and still claim a tax refund?**

不可以。游客可以用商场消费卡购物。但商户不能为其开发票。消费卡在出售时，应已为该消费卡开具了发票。因此持此类卡购物时，商户应不再开具发票，没有发票就不能开退税申请单，就不能享受退税。

No. While visitors may use mall gift cards for purchases, no additional invoice can be issued for such transactions. Since an invoice is already provided at the time of gift card purchase, merchants cannot issue another invoice for goods bought with the card. Without a valid invoice, a tax refund application form cannot be issued, which makes the transaction ineligible for a tax refund.

### **十二、是否购物当天必须开具退税申请单？**

**XII. Must the tax refund application form be issued on the same day as the purchase?**

不是。旅客在离境前凭本人的有效身份证件及购买退税物品的增值税普通发票（增值税发票系统升级版开具），向退税商店索取《离境退税申请单》即可。

No. Visitors may request the "Tax Refund Application Form" from the tax-free stores at any time before departure by presenting their valid ID and the VAT general invoice (issued through the upgraded VAT invoice system) for the purchased goods.

### 十三、商户需要提醒游客在机场做什么？

XIII. What should merchants remind visitors to do at the airport?

特别注意事项：提前至少三个小时到达机场；务必在托运行李之前，前往海关处核验退税商品，退税申请单获取海关盖章。

Key reminders for visitors: Arrive at the airport at least three hours before departure; Complete customs verification of refundable goods and obtain a customs stamp on the tax refund application form before checking in any luggage.