

**VAT rates for general tax payers to be implemented**

Item	VAT rate (%)	VAT rate (%)	VAT rate (%)
	Until 2018.4.30	From 2018.5.1	From 2019.4.1
Movable property leasing	17	16	13
Transport services	11	10	9
Postal services	11	10	9
Basic telecommunication services	11	10	9
Construction services	11	10	9
Transfer of land use rights	11	10	9
Sale of real estate	11	10	9
Sales of goods	17	16	13
Processing and repair services	17	16	13
Export	0	0	0
R&D and technology services	6	6	6
Information and technology services	6	6	6
Culture and creative services	6	6	6
Logistics supporting services	6	6	6
Authentication and consulting services	6	6	6
Radio, film and television services	6	6	6
Business supporting services	6	6	6
Other modern services	6	6	6
Value added telecommunication services	6	6	6
Loan services	6	6	6
Direct financial services	6	6	6
Insurance services	6	6	6
Financial product trading	6	6	6
Cultural and sports services	6	6	6
Education and medical services	6	6	6
Catering and accommodation services	6	6	6
Daily services	6	6	6
Other lifestyle services	6	6	6
Sales of intangible assets	6	6	6
Agricultural products	11	10	9
Food and edible vegetable oil	11	10	9
Tap water, heating, air conditioning, hot water, gas	11	10	9
Books, newspapers, magazines	11	10	9
Feed, fertilizers, pesticides	11	10	9
Audio and video products	11	10	9
Electronic publication	11	10	9
Dimethylether	11	10	9