



**增值税小规模纳税人适用3%征收率的应税销售收入，减按1%征收率征收增值税；适用3%预征率的预缴增值税项目，减按1%预征率预缴增值税**

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# 销售无形资产



6%

转让技术、商标、著作权、商誉、专利权等无形资产使用权



9%

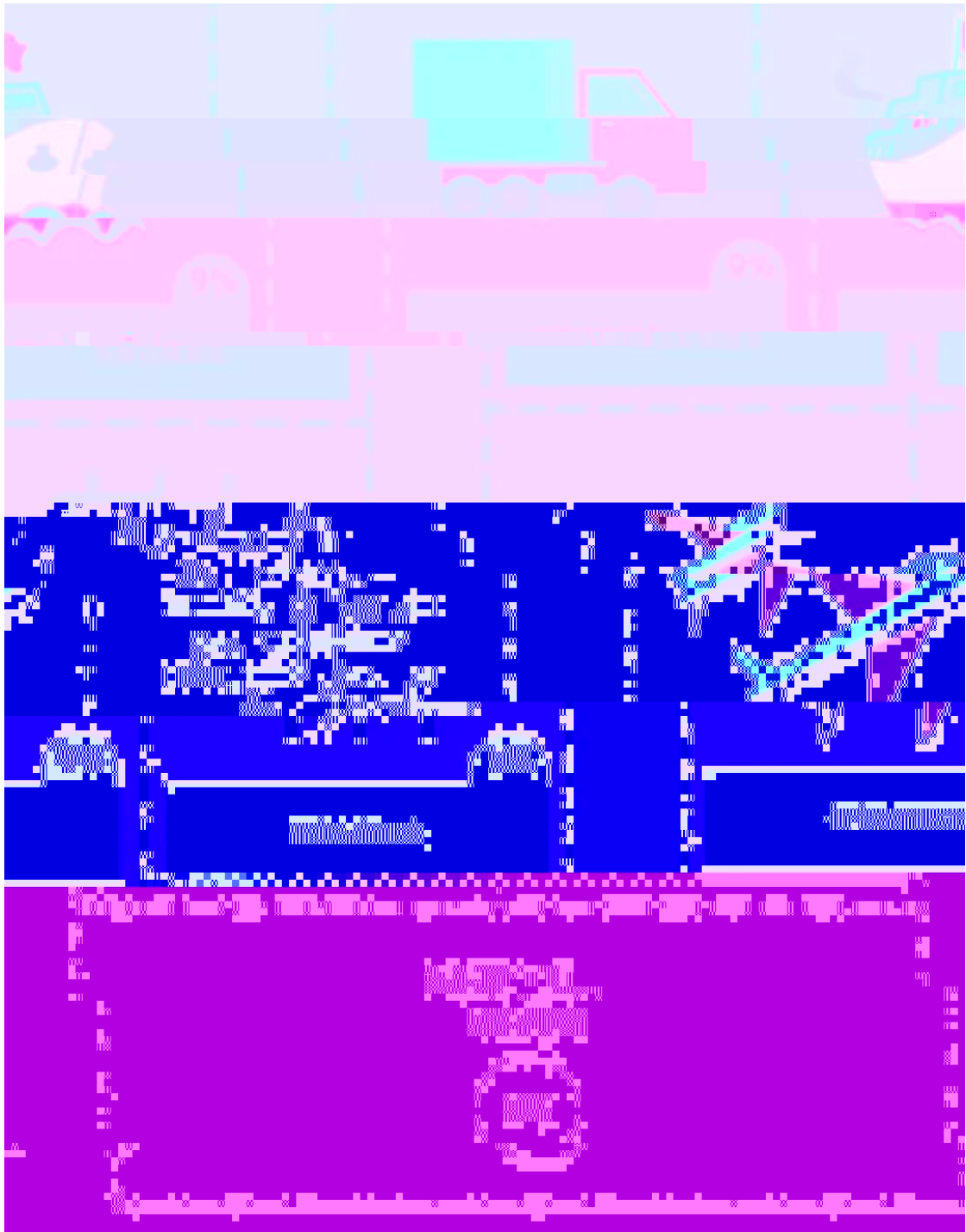
土地使用权

# 销售不动产



9%

转让土地使用权、房屋所有权



# 邮政服务

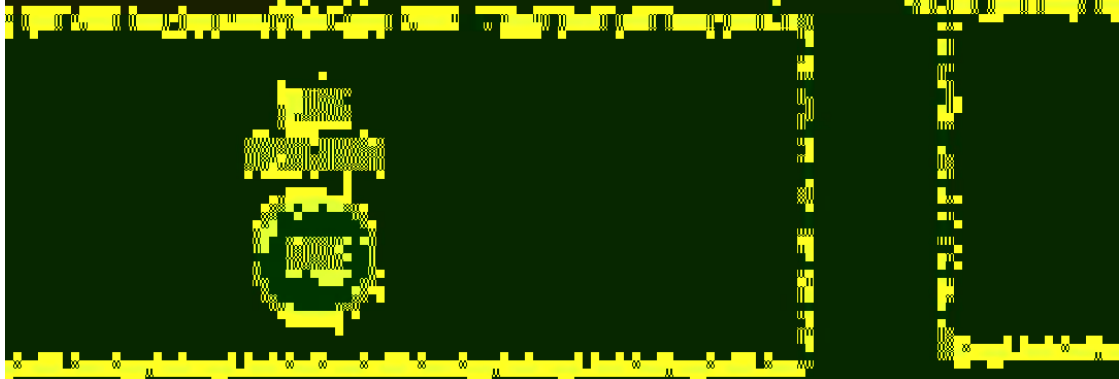
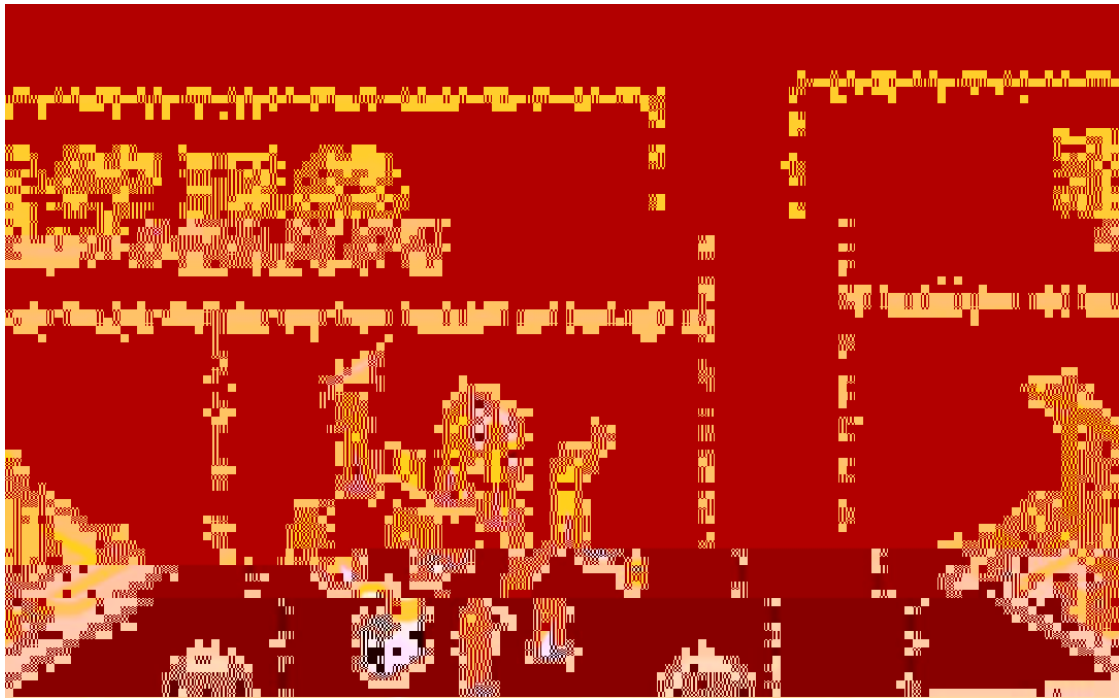


人均  
邮资使用



## 通信服务







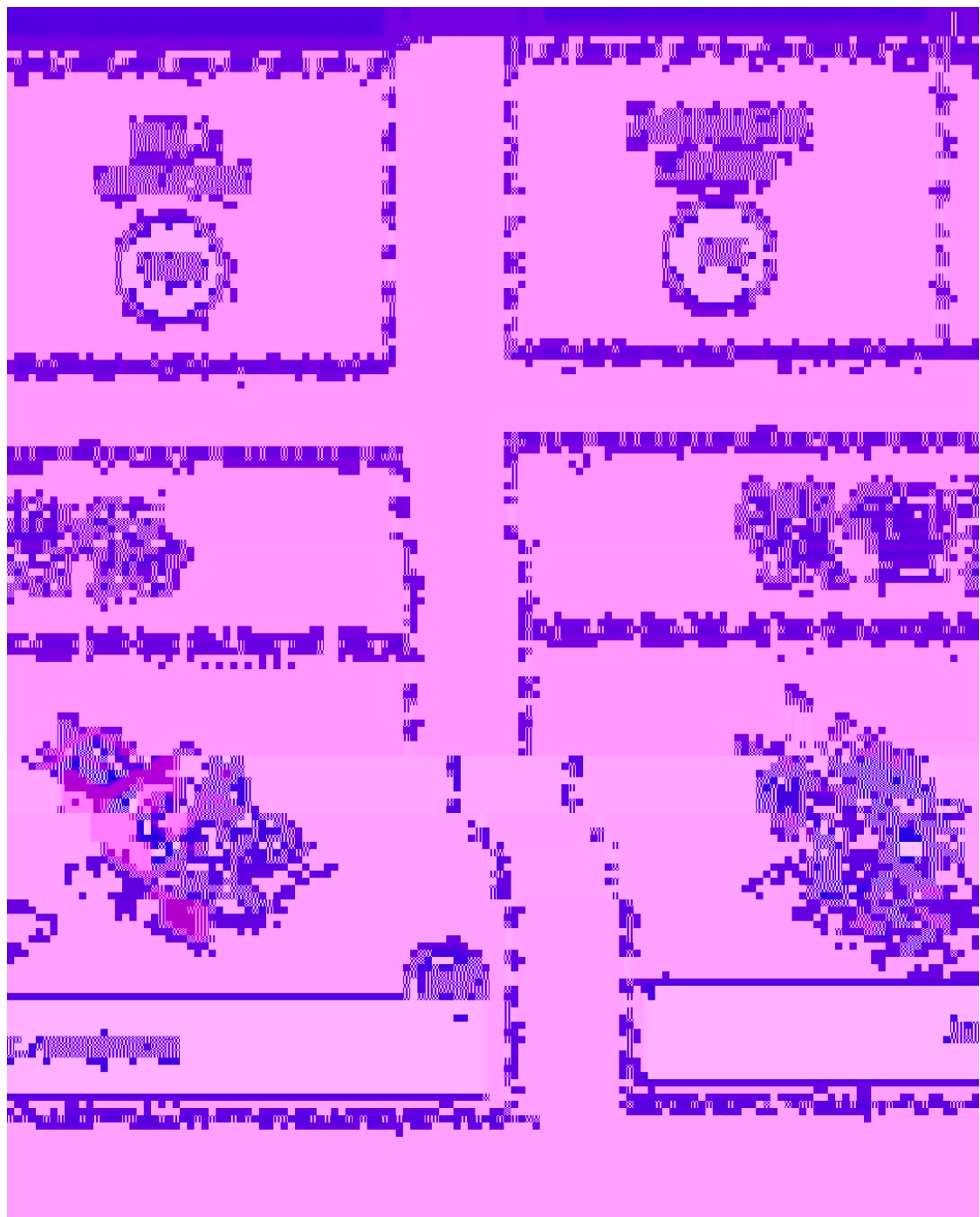
# 增 值 税

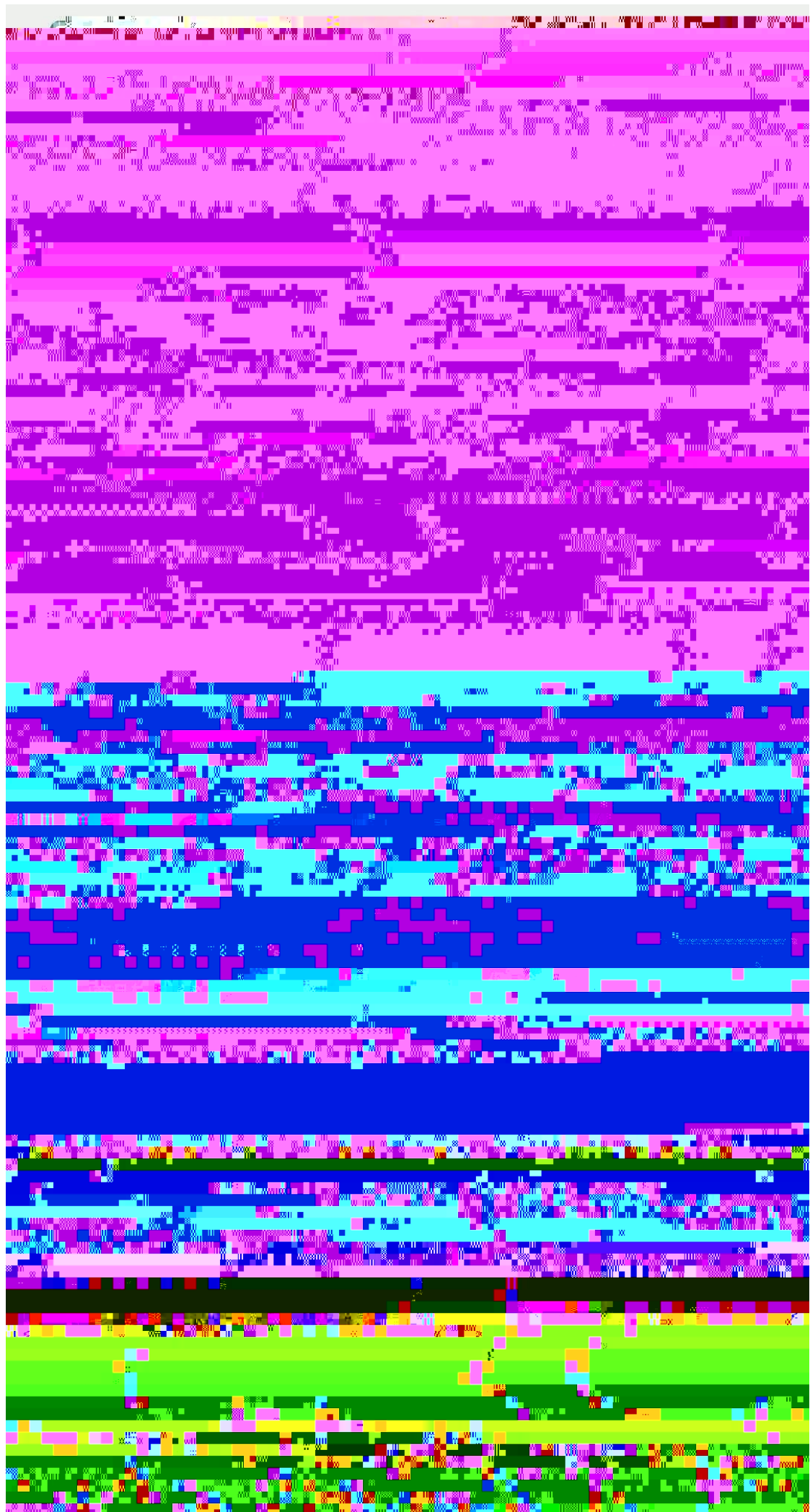
## 销售或进口货物

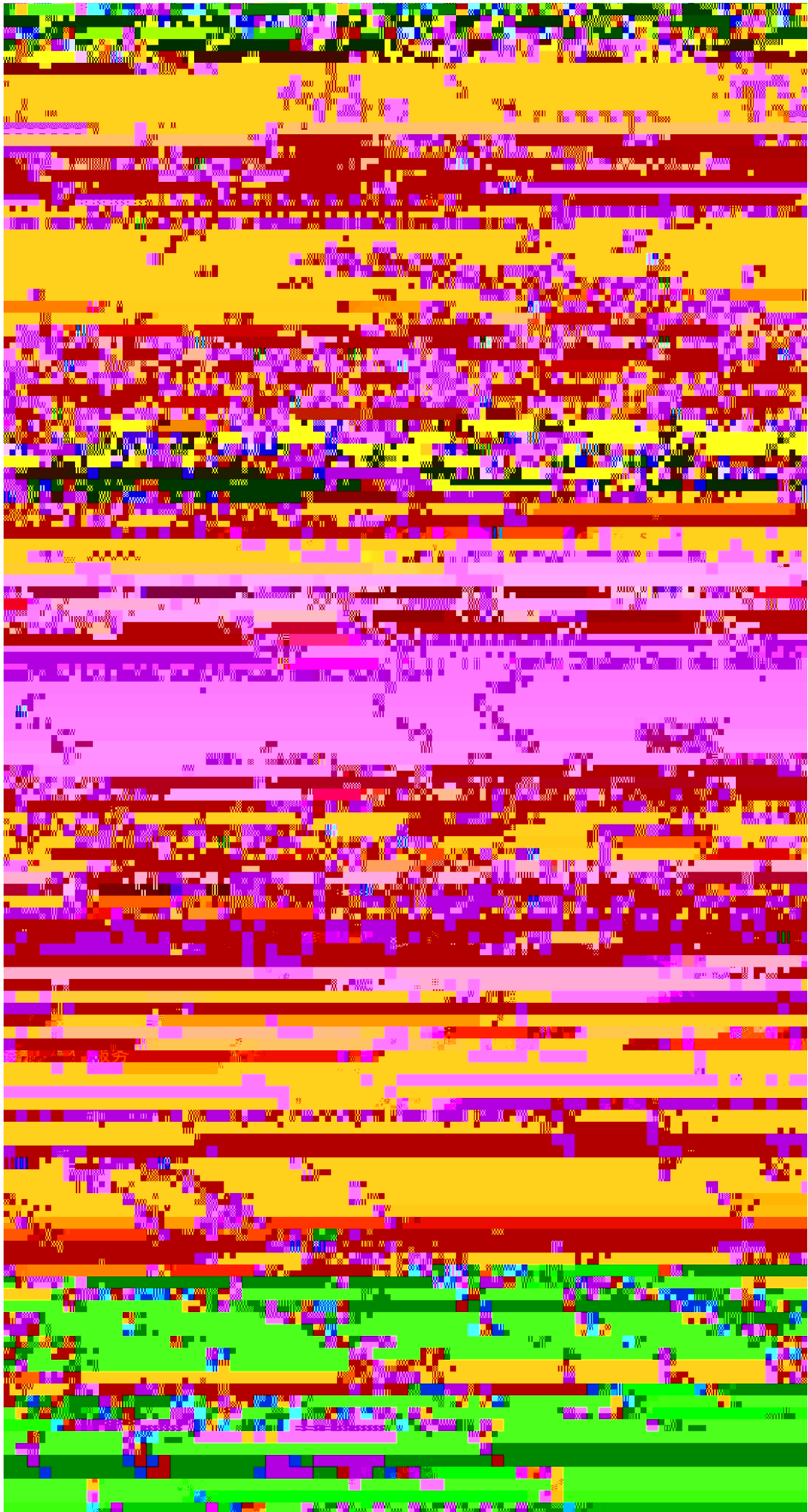
9%  
热力、煤气、  
二甲醚、天然  
气

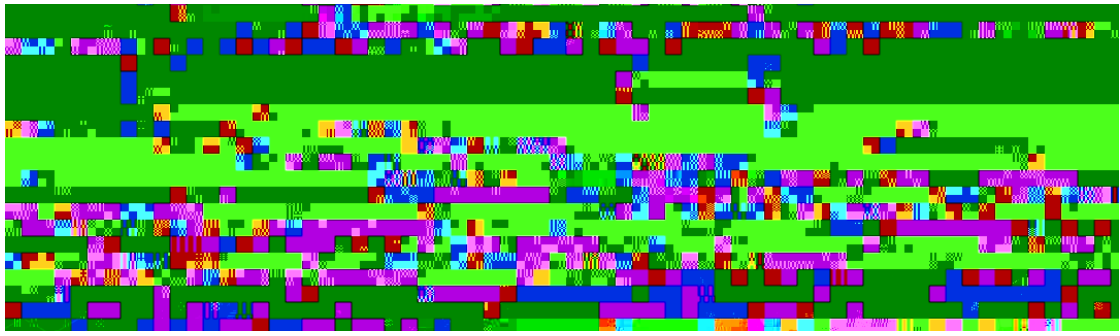
9%  
粮食、食用农产品、食用植物油、食用盐

9%  
自来水、暖气、冷气  
石油液化气、沼  
气、居民用煤炭制

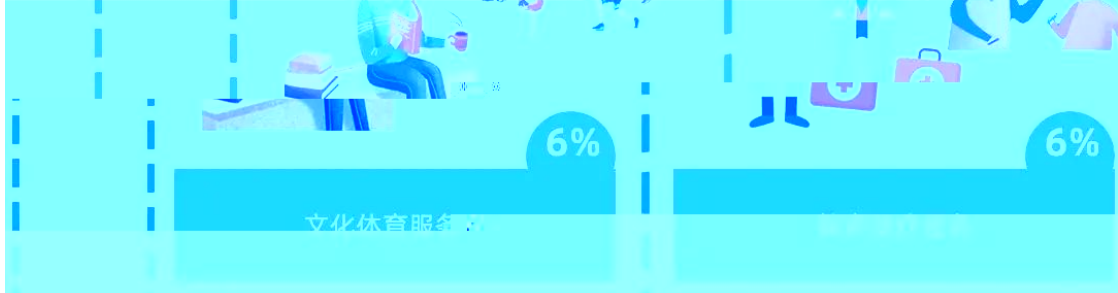
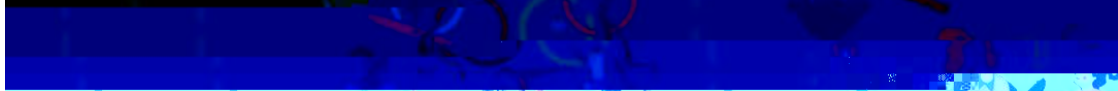
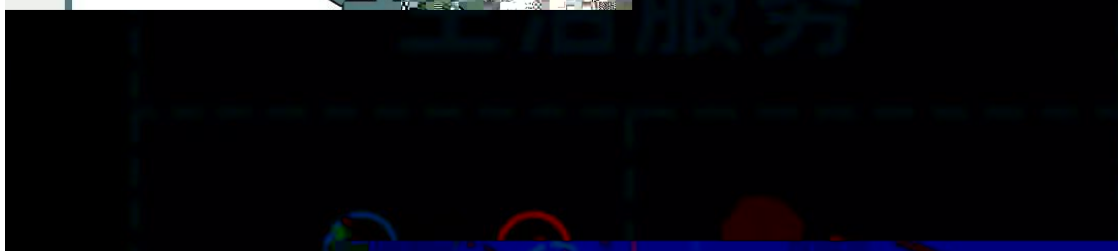








# 生活服务





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