**国家税务总局公告2012年第3号**

**关于发布《中外合作及海上自营油气田资源税纳税申报表》的公告**

　根据《[财政部 国家税务总局关于原油天然气资源税改革有关问题的通知](http://code.fabao365.com/search/wd%3D%E8%B4%A2%E6%94%BF%E9%83%A8%2B%E5%9B%BD%E5%AE%B6%E7%A8%8E%E5%8A%A1%E6%80%BB%E5%B1%80%E5%85%B3%E4%BA%8E%E5%8E%9F%E6%B2%B9%E5%A4%A9%E7%84%B6%E6%B0%94%E8%B5%84%E6%BA%90%E7%A8%8E%E6%94%B9%E9%9D%A9%E6%9C%89%E5%85%B3%E9%97%AE%E9%A2%98%E7%9A%84%E9%80%9A%E7%9F%A5%22%20%5Co%20%22%E6%90%9C%E7%B4%A2%EF%BC%9A%E8%B4%A2%E6%94%BF%E9%83%A8%20%E5%9B%BD%E5%AE%B6%E7%A8%8E%E5%8A%A1%E6%80%BB%E5%B1%80%E5%85%B3%E4%BA%8E%E5%8E%9F%E6%B2%B9%E5%A4%A9%E7%84%B6%E6%B0%94%E8%B5%84%E6%BA%90%E7%A8%8E%E6%94%B9%E9%9D%A9%E6%9C%89%E5%85%B3%E9%97%AE%E9%A2%98%E7%9A%84%E9%80%9A%E7%9F%A5%22%20%5Ct%20%22_blank)》（财税〔2011〕114号），国家税务总局研究制定了适用于中外合作油气田和中国海洋石油总公司海上自营油气田填报的《[中外合作及海上自营油气田资源税纳税申报表](http://code.fabao365.com/search/wd%3D%E4%B8%AD%E5%A4%96%E5%90%88%E4%BD%9C%E5%8F%8A%E6%B5%B7%E4%B8%8A%E8%87%AA%E8%90%A5%E6%B2%B9%E6%B0%94%E7%94%B0%E8%B5%84%E6%BA%90%E7%A8%8E%E7%BA%B3%E7%A8%8E%E7%94%B3%E6%8A%A5%E8%A1%A8%22%20%5Co%20%22%E6%90%9C%E7%B4%A2%EF%BC%9A%E4%B8%AD%E5%A4%96%E5%90%88%E4%BD%9C%E5%8F%8A%E6%B5%B7%E4%B8%8A%E8%87%AA%E8%90%A5%E6%B2%B9%E6%B0%94%E7%94%B0%E8%B5%84%E6%BA%90%E7%A8%8E%E7%BA%B3%E7%A8%8E%E7%94%B3%E6%8A%A5%E8%A1%A8%22%20%5Ct%20%22_blank)》，现予以发布，自2012年2月1日起施行。

　　特此公告。

国家税务总局

　　二○一二年一月二十日

附件：

中外合作及海上自营油气田资源税纳税申报表
　　resource tax return （for oil/gas）

税款所属期tax period：　 年　 月　 日至　年　 月　 日

申报日期date of filing：　 年　月　 日　单位：元

|  |  |  |  |
| --- | --- | --- | --- |
| 纳税（申报）人名称name of tax payer/filer | 　 | 地址及电话address & tel. number | 　 |
| 纳税（申报）人识别号code of tax payer/filer | 　 | 开户银行及帐号bank & a/c number | 　 |
| 油（气）田名称 | 应税产品名称 | 销售实现日 | 销售量（吨/桶/立方米） | 规定税率 | 减征率 | 实际征收率 | 资源税纳税数量（吨/桶/立方米）  | 单价  | 销售额（不含增值税）  | 销售费用扣除额 | 销售费用扣除额 | 资源税应入库税额 | 备注 |
| name of oil/gas field | name of taxable product | date of oil/gas sale | amount of sales （ton/bbl/cubic meter） | legal tax rate | reduction rate | effective rt　rate | amount of taxes （ton/bbl/cubic meter）  | 　 unit-price | sales revenue in total | sales expense deduction  | sales expense deduction | amount of rt | remark |
| 1 | 2 | 3 | 4 | 5 | 6 | 7=5-6 | 8=4×7 | 9 | 10 | 11 | 　 | 12=10×7-11 | 13 |
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| 合计 total | 　 | 　 | 　 | 　 | 　 | 　 | 　 | 　 | 　 | 　 | 　 | 　 |
| 声 明 | 我声明：此申报表是根据2011年修改后的《[中华人民共和国资源税暂行条例](http://code.fabao365.com/search/wd%3D%E4%B8%AD%E5%8D%8E%E4%BA%BA%E6%B0%91%E5%85%B1%E5%92%8C%E5%9B%BD%E8%B5%84%E6%BA%90%E7%A8%8E%E6%9A%82%E8%A1%8C%E6%9D%A1%E4%BE%8B%22%20%5Co%20%22%E6%90%9C%E7%B4%A2%EF%BC%9A%E4%B8%AD%E5%8D%8E%E4%BA%BA%E6%B0%91%E5%85%B1%E5%92%8C%E5%9B%BD%E8%B5%84%E6%BA%90%E7%A8%8E%E6%9A%82%E8%A1%8C%E6%9D%A1%E4%BE%8B%22%20%5Ct%20%22_blank)》及有关文件的规定填报的， 我确信它是真实的、可靠的、完整的。 | 申报人签字： |
| declaration | i declare that the return is filled out in accordance with the new edition of provisional regulations of the peoples republic of china on resource tax and other relevant documents and i promise the contents in the return are true， reliable and complete. | signature： |
| 企业盖章　 负责人（签字或盖章） 办税人（签字或盖章） |
| enterprise（seal）　 responsible officer （signature or seal） person for tax matters （signature or seal） |
| 以下由税务机关填写（for official use only）： |
| 收到日期（date of receipt）：　 审核人（checked by）： 审核日期（date of check）：  |

中华人民共和国国家税务总局监制
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中外合作及海上自营油气田资源税纳税申报表填表说明
　　instructions for resource tax return （for oil/gas）
一、本表适用于中外合作油（气）田和海上自营油（气）田申报资源税时填报。本表由申报单位按月填报，或由主管税务机关根据实际情况具体核定。
the resource tax return is applicable to sino-foreign cooperative oil （gas） fields and self-operated offshore oil （gas） fields . it is supposed to be filed in month or in other ways approved by the tax authority.
二、纳税（申报）人名称name of taxpayer/filer
　　填写负责办理油（气）田资源税申报事项的公司名称。
　　it is supposed to be the name of the company who has the responsibility to file the resource tax return.　　三、油（气）田名称name of the oil/gas field
　　填写实际负有缴税义务的油田或气田名称。
　　it is supposed to be the name of the oil or gas field which actually bears the tax liability.
　　四、应税产品名称name of taxable product
　　填写现行资源税规定中列明的应税产品，如原油、稠油、高凝油、天然气、高含硫天然气、三次采油、低丰度油气、深水油气等。液化气等油气产品比照相应的应税产品名称填写。
　　it is supposed to be the product listed in resource tax regulations， such as oil， heavy oil， high pour point oil， condensed oil， natural gas， high-sulfur gas，　tertiary oil recovery， low abundance oil and gas， deepwater oil and gas. names of other products of oil and gas like liquefied gas should be filled in accordance with those listed in resource tax regulations.
五、销售量（吨/桶/立方米）amount of sales（ton/bbl/cubic meter）

填写扣除作业用量和损耗量之后的原油、天然气销售量。
　　it is supposed to be the amount of sales of oil and gas with operation consumption and loss deducted.
六、单价unit-price
　　单价为增值税专用发票上注明的含增值税的销售价格（或纳税期平均销售价格）。企业如有外销油气情况，单价应当按规定折合成人民币计算。
　　it is supposed to be the price in vat invoices which includes value-added tax. if the enterprise exports the oil（gas），the unit-price should be calculated by rmb according to the rules.
　　七、销售额（不含增值税）sales revenue in total
　　指增值税专用发票上注明的不含增值税的销售金额。如果销售油气开据的为价税合一的普通发票，采用以下公式换算为不含增值税的销售额：
　　it is supposed to be the sales revenue in vat invoices minus value-added tax. when it comes to the common invoices， sales revenue should be calculated as follows：
　　不含增值税销售额=含增值税销售额×（1﹣增值税税率）
　　sales revenue in total equals sales revenue （including vat） multiplied by the outcome of one minus vat rate.
八、减征率reduction rate
　　减征率=规定税率×减税幅度，如三次采油减税幅度为30%，其减征率为1.5%。
　　reduction rate equals legal tax rate multiplied by the extent of reduction. for instance the reduction rate of tertiary oil recovery is 1.5% with a 30% reduction extent
九、实际征收率effective rt（resource tax ）rate
　　实际征收率=规定税率﹣减征率
　　现行油气资源税规定税率为5%。如三次采油的减征率为1.5%，其实际征收率为：3.5%=5%﹣1.5%
　　effective resource tax rate equals legal tax rate minus reduction rate. the resource legal tax rate of oil and gas is 5%. for instance， the effective resource tax rate is　3.5%（=5%﹣1.5%） with a 1.5% reduction rate of tertiary oil recovery.
　　十、销售费用扣除额sales expense deduction
　　销售费用扣除额为资源税应入库税额应分担的油气销售费用金额。