

使用“其他价值”判定交付
补贴 LPG 产品的增值税
计税基础¹

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财政部出台PMK-220¹明确交付“补贴”液化石油气（LPG）的增值税计算基准和征缴的指导意见。

一般地，认定应税企业交付“补贴”LPG产品需要缴纳增值税。由于政府对大多数LPG产品提供补贴，补贴部分的增值税由政府支付，而“非补贴”部分的增值税由购买者支付。

“非补贴”部分的应纳增值税应当参考“其他价值”（*Dasar Pengenaan Pajak/DPP Nilai Lain*）来判定。其他价值的取值将基于供应链中由哪一方交付，即由政府指定的实体还是经销商或分销商交付等，具体如下：

- a. 由政府指定实体交付的，取销售价的100/110为计税基础（即销售价是含税价的）或
- b. 由经销商或分销商交付的，取销售价的10/101为计税基础（即以核定利润为计税基础）。

PMK-220也明确，政府指定实体交付特定LPG产品的进项增值税可进行抵扣，而经销商或分销商的进项增值税不得抵扣。

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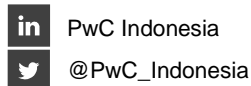
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