

**海南省人民代表大会常务委员会  
关于海南省资源税具体适用税率等  
有关事项的决定**

**Decisions of the Standing Committee of the  
Hainan Provincial People's Congress on Specific  
Applicable Resource Tax Rates in Hainan  
Province and Other Matters**

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# 海南省人民代表大会常务委员会 关于海南省资源税具体适用税率等 有关事项的决定

(2020年7月31日海南省第六届人民代表大会常务委员会  
第二十一会议通过)

为了保护生态环境，合理利用资源，加强资源管理，根据《中华人民共和国资源税法》（以下简称《资源税法》）规定，结合本省应税资源的品位、开采条件以及对生态环境的影响等情况，现就《资源税法》授权事项，作出如下决定：

一、《资源税法》规定实行幅度税率的，本省相关资源税的具体适用税率在国家规定的税率幅度内，具体按照《海南省资源税税目税率表》执行。

二、《资源税法》规定可以实行从价计征或者从量计征的，本省地热、石灰岩、其他粘土、矿泉水税目实行从量计征，砂石税目实行从价计征。地热水、矿泉水的水资源费并入资源税。

三、符合下列条件之一的，减征或者免征资源税：

（一）纳税人开采或者生产应税产品过程中，因意外事故或者自然灾害等原因遭受重大损失的，可以按损失金额的50%减征资源税，但减税额最高不超过其遭受重大损失当年应纳的资源税；

## **Decisions of the Standing Committee of the Hainan Provincial People's Congress on Specific Applicable Resource Tax Rates in Hainan Province and Other Matters**

(Adopted at the 21st Session of the Standing Committee of the 6th Hainan Provincial People's Congress on July 31, 2020)

The following decisions on the matters authorized under the Resource Tax Law are made to protect the ecological environment, encourage rational resource exploitation, and improve resource management, pursuant to the Resource Tax Law of the People's Republic of China (hereinafter referred to as the "Resource Tax Law") and combined with taxable resource grade and exploitation condition, ecological and environmental impacts, and other circumstances:

I. Where a range of tax rates is provided in the Resource Tax Law, the specific applicable provincial resource tax rates shall be controlled by the Hainan Province Resource Tax Taxable Items and Tax Rates Table within the national tax rate.

II. Where resource taxes may be collected either on an ad valorem basis or volume basis, taxes for geothermal, limestone, clay, and mineral water taxable items in the Province shall be collected on a volume basis, and taxes for sandstone taxable items shall be collected on ad valorem basis pursuant to the Resource Tax Law. Geothermal water and mineral water resource fees shall be merged into the resource tax.

III. The resource tax may be reduced or exempted under any of the following circumstances:

(a) a resource tax abatement of 50% of the losses may be given should a taxpayer suffer material losses while exploiting or producing taxable products due to accidents or natural disasters, but the maximum tax abatement shall not exceed the resource tax payable for the year when the taxpayer suffered such losses;

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（二）纳税人开采共生矿，共生矿与主矿产品销售额分开核算的，共生矿减征 10% 资源税；

（三）纳税人开采伴生矿，伴生矿与主矿产品销售额分开核算的，对伴生矿免征资源税；

（四）纳税人开采低品位矿减征 50% 资源税；

（五）纳税人开采尾矿免征资源税。

符合前款规定的，由纳税人申报享受各项优惠政策，相关资料留存备查。

四、根据工作需要，主管税务机关可以要求当地自然资源和规划主管部门提供共伴生矿、低品位矿、尾矿等应税矿产品的认定情况以及与减免税相关的其他信息，有关自然资源和规划主管部门应予以协助支持。

本决定自 2020 年 9 月 1 日起施行。

(b) a 10% resource tax abatement on paragenetic materials may be given to any taxpayer exploiting paragenetic materials, whose sales and host mineral products are calculated separately;

(c) no resource tax shall be charged where any taxpayer exploits associated minerals and the sales of such associated minerals and host mineral products are calculated separately;

(d) a 50% resource tax abatement shall be given to any taxpayer who exploits low-grade minerals; or

(e) no resource tax shall be imposed on any taxpayer exploiting tailings.

Taxpayers may declare and benefit from several preferential policies subject to the preceding paragraphs, and related information shall be kept for future reference.

IV. The appropriate tax office may request local natural resources and planning departments to define taxable mineral products, such as associated minerals, low-grade minerals, tailings, and other information related to tax reduction and exemption based on actual needs, and the appropriate natural resources and planning department shall provide assistance and support.

These Decisions shall come into force as of September 1, 2020.

附 件

海南省资源税税目税率表

税目		征收对象	税率	
能源矿产	地热	原矿	4元/立方米	
金属矿产	黑色金属	铁	原矿	9%
			选矿	4%
		钛	原矿	9%
			选矿	3%
	有色金属	锌	原矿	5%
			选矿	3.5%
		铝土矿	原矿	5%
			选矿	3.5%
		金	原矿	6%
			选矿	3%
锆	原矿	10%		
	选矿	3%		
非金属矿产	矿物类	高岭土	原矿	4%
			选矿	3%
		石灰岩	原矿	5元/吨
			选矿	5.5元/吨
		天然石英砂、脉石英、粉石英	原矿	7%
			选矿	3.5%
		其他粘土（铸型用粘土、砖瓦用粘土、陶粒用粘土、水泥配料用粘土、水泥配料用红土、水泥配料用黄土、水泥配料用泥岩、保温材料用粘土）	原矿	5元/立方米
			选矿	5元/立方米
	岩石类	大理岩	原矿	6%
			选矿	6%
花岗岩		原矿	6%	
		选矿	4.5%	

Schedule

**Hainan Province Resource Tax Taxable Items and Tax Rates Table**

Taxable Items		Tax Objects	Tax Rates		
Energy Minerals	Geothermy	Raw Ores	4 Yuan per cubic meter		
Metal Minerals	Ferrous Metals	Iron	Raw Ores	9%	
			Mineral Processing	4%	
		Titanium	Raw Ores	9%	
			Mineral Processing	3%	
	Non-ferrous Metals	Zinc	Raw Ores	5%	
			Mineral Processing	3.5%	
		Bauxite	Raw Ores	5%	
			Mineral Processing	3.5%	
		Gold	Raw Ores	6%	
			Mineral Processing	3%	
Zirconium	Raw Ores	10%			
	Mineral Processing	3%			
Nonmetallic Minerals	Minerals	Kaolin	Raw Ores	4%	
			Mineral Processing	3%	
		Limestone	Raw Ores	5 Yuan per ton	
			Mineral Processing	5.5 Yuan per ton	
		Natural quartz sand, vein quartz, tripoli	Raw Ores	7%	
			Mineral Processing	3.5%	
		Other clays (clay for molding, clay for bricks and tiles, clay for ceramsite, clay for concrete batching, red earth for concrete batching, loess for concrete batching, mudstone for concrete batching, clay for thermal insulation materials)	Raw Ores	5 Yuan per cubic meter	
			Mineral Processing	5 Yuan per cubic meter	
		Stone	Marble	Raw Ores	6%
				Mineral Processing	6%
	Granite		Raw Ores	6%	
			Mineral Processing	4.5%	

续表

税目		征收对象	税率	
		其他岩石类（白云岩、石英岩、砂岩、辉绿岩、安山岩、闪长岩、板岩、玄武岩、片麻岩、角闪岩、页岩、浮石、凝灰岩、黑曜岩、霞石正长岩、蛇纹岩、麦饭石、泥灰岩、含钾岩石、含钾砂页岩、天然油石、橄榄岩、松脂岩、粗面岩、辉长岩、辉石岩、正长岩、火山灰、火山渣、泥炭）	原矿	5%
		选矿	3.5%	
		砂石	原矿	4%
			选矿	4%
		水气矿产	矿泉水	原矿
盐	海盐		2%	



Continuation

Taxable Items		Tax Objects	Tax Rates	
	Other stone (dolomite, quartzite, sandstone, diabase, andesite, diorite, slate, basalt, gneiss, amphibolite, shale, pumice, tuff, obsidian, nepheline syenite, serpentine, maifan stone, marlstone, potassium-bearing rock, potassium-bearing sandshale, natural oilstone, peridotite, pitchstone, trachyte, gabbro, pyroxenite, syenite, volcanic ash, volcanic slag, peat)	Raw Ores	5%	
		Mineral Processing	3.5%	
		Dinas	Raw Ores	4%
		Mineral Processing	4%	
Groundwater and Gas Minerals	Mineral Water	Raw Ores	7.2 Yuan per cubic meters	
Salt	Sea Salt		2%	

