云南省发展和改革委员会文件

云发改价格〔2019〕696号

云南省发展和改革委员会关于公布云南省2019年秋季中小学教辅材料

零售价格的通知

各州、市发展和改革委员会，有关出版单位：

按照《财政部 税务总局 海关总署关于深化增值税改革有关政策的公告》（2019年第39号）中一般纳税人发生增值税应税销售行为或者进口货物，原适用10%的税率调整为9%的规定，中小学教材增值税率调整为9%。同时，根据《云南省物价局 云南省新闻出版广电局关于进一步加强中小学教材价格管理的通知》（云价价格〔2016〕62号）相关要求，核定云南省2019年秋季中小学教辅材料零售价格，具体见附件。

附件：云南省2019年秋季中小学教辅材料零售价格表

云南省发展和改革委员会

2019年8月21日

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