|  |  |  |  |
| --- | --- | --- | --- |
| 省份 | 调整后 | 调整前 | 调整时间 |
| 北京 | 20% | 20% | 2002/2/24 |
| 上海 | 10% | 20% | 2012/2/10 |
| 广州 | 10% | 20% | 2010/3/30 |
| 云南 | 5% | 10% | 2011/11/1 |
| 重庆 | 10% | 20% | 2010/5/20 |
| 天津 | 10% | - | 2000/6/26 |
| 深圳 | 10% | 20% | 2010/3/3 |
| 海南 | 5% | 10% | 2006/3/24 |
| 浙江 | 10% | - | 2010/9/1 |
| 山东 | 10% | 20% | 2011/10/1 |
| 江苏 | 10% | 20% | 2010/1/1 |
| 福建 | 10% | 20% | 2011/8/1 |
| 陕西 | 5% | 15% | 2011/1/1 |
| 广西 | 10% | - | 2011/1/1 |
| 江西 | 10% | 20% | 2011/1/1 |
| 河南 | 7% | - | 2011/2/12 |
| 河北 | 10% | - | 2011/3/24 |