



税务快讯

中国自主降低关税总水平

中国政府近日宣布从2018年11月1日起进一步降低进口关税税率（最惠国税率），此次降税涵盖包括机电设备、纺织品、建材、纸制品等部分资源性产品及初级加工品在内的较大范围商品。

9月26日，国务院常务会议决定降低部分商品进口关税税率。随后，国务院关税税则委员会于9月30日颁布税委会公告[2018]9号（以下简称“9号公告”）。根据9号公告，为适应产业升级、降低企业成本和满足群众多层次消费需求，自2018年11月1日起，降低部分商品的最惠国税率，涉及1,585个税目。因最惠国税率调整，同步取消39项进口商品最惠国暂定税率，其余商品最惠国暂定税率继续实施。具体税目及税率调整情况随公告一同发布（查阅此次调整的商品清单请点击[此处](#)）。

9号公告涉及商品的进口关税平均税率降幅概括如下：

商品	现行进口关税税率 (最惠国税率)	新进口关税税率 (最惠国税率)	涉及税目数
机电设备（包括工程机械、仪器仪表等）	12.2%	8.8%	396
纺织品、建材、钢材等	11.5%	8.4%	677
资源性商品及初级加工品（包括纸制品、非金属矿、无机化学品、宝玉石等）	6.6%	5.4%	390
其他	12.3%	8.5%	122
合计	10.5%	7.8%	1,585

同日，国务院关税税则委员会还颁布税委会通知[2018]第49号，决定对进境物品进口税（又称“行邮税”）税目税率进行调整。行邮税税率是适用于进境个人行李物品和邮递物品的进口关税、增值税、消费税的统一税率。此次调整自2018年11月1日起实施，主要变化包括：

- 将药品列入进境物品进口税税目 1，适用 15% 的税率。其中对按国家规定减按 3% 征收进口环节增值税的进口抗癌药品，按货物税率征税（即进口关税降为零）。
- 将进境物品进口税税目 2、3 的税率分别由原先的 30%、60% 下调为 25%、50%。

调整后，行邮税三档税目的适用税率分别为 15%、25% 和 50%。

评论

今年以来，中国陆续出台了一系列自主降低关税的新措施，如从 5 月 1 日起对大多数进口药品实行零关税；从 7 月 1 日起对汽车、汽车零部件以及一些消费品实行降税。

结合今年以来已经出台的一系列降税举措，企业和消费者税负预计减轻近 600 亿人民币，中国关税总水平将由 2017 年的 9.8% 降至 7.5%。国务院关税税则委员会相关人员表示，调整后，中国的关税总水平略高于欧盟，低于大多数发展中国家。降低关税水平将促进对外贸易和对外开放的均衡发展。

建议

进口关税构成了进口商品成本的一部分，也是计算增值税和消费税的基础，降低关税有望减轻相关进口商品的成本，客观而言也可能会给国内某些产业带来一定挑战。相关行业应当评估关税降低对经营成本及其竞争力的影响，并酌情考虑其供应链定价策略的调整方案。

需要提醒的是，海关商品编码是确定进口商品适用税率的基础，企业应当确保其进口商品数据的准确性，及时更新、适用最新进口税率；如有需要，应考虑运用预裁定制度来确认海关商品编码，明确适用进口税率。

符合国家政策方向的企业也可以考虑与海关、财政部、关税税则委员会等相关部门沟通，合理表达降低进口关税的诉求。

此外，值得注意的是，此次降税之后，部分商品的最惠国税率将低于自由贸易协定下的协定税率，以干洗机为例：

商品	税号	现行最惠国税率	11 月 1 日起税率	协定税率		
				韩国	巴基斯坦	瑞士
干洗机	84511000	21%	10%	15.4%	16%	10.5%

相关进口商应该仔细审查税率变化，避免在未来使用更高的协定税率。

2018 年 11 月 5 日至 10 日，首届中国国际进口博览会将在上海举办，届时来自 140 个国家和地区超过 20 万参观者和 2900 个参展商将参会。欢迎进出口企业到德勤展台，了解德勤对于全球贸易管理的解决方案。

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Tax Newsflash

China announces more tariff cuts on imported goods

The Chinese government has announced further reductions on most favoured nation (MFN) tariffs on a broad range of commodities effective 1 November 2018. Tariffs will be reduced on goods such as machinery and mechanical products, textiles, construction materials, paper products and some resource-based products and primarily processed goods.

On 26 September 2018, a decision was made during the Executive Meeting of the State Council to further reduce import duties. This decision was followed by an announcement (Announcement of Shuiweihui [2018] No. 9 ("Announcement No. 9")) issued by the Tariff Commission of the State Council on 30 September to reduce the MFN rates on commodities involving 1,585 HS codes. These tariff reductions aim to reduce costs for enterprises, meet consumer demand and make consumer goods more affordable and generally make the country more open to foreign products. As a result, the interim duty rates for 39 imported commodities will be abolished on 1 November 2018 and the MFN interim duty rates for other commodities will continue to be implemented. A detailed list of goods covered and rate adjustments (reduced MFN rates and cancelled interim rates) were published with the announcement (click [here](#) for the list of goods (Chinese only)).

The rate changes can be summarized as follows:

Goods	Current average MFN import duty rate	New average MFN import duty rate	HS code number
Mechanical and electrical equipment (e.g. construction machinery, instruments and meters)	12.2%	8.8%	396
Textiles, building materials, rolled steel	11.5%	8.4%	677
Resource-based goods (e.g. paper products, non-metallic minerals, inorganic chemicals, precious stones)	6.6%	5.4%	390
Other goods	12.3%	8.5%	122
Total	10.5%	7.8%	1,585

The Tariff Committee also issued a circular (Shuiweihui [2018] No. 49) on 30 September that adjusts the "luggage and postal tax" schedule for personal luggage and postal items. Such tax is levied at a flat rate that consolidates the duty, import VAT and consumption tax on the import of personal luggage and items sent through the post. The key changes, which will apply from 1 November, include:

- Medicine will fall into Schedule 1 of postal tax and will be subject to a 15% tax rate. Cancer drugs, which enjoy a 3% import VAT rate, that are imported as personal postal articles could benefit from import treatment as a trade of goods (i.e. zero duty and 3% VAT).
- The applicable tax rate for personal articles in Schedule 2 will be reduced from 30% to 25%, and the rate for items in Schedule 3 will drop from 60% to 50%.

After the adjustment, there will be three schedules applicable to the rate of 15%, 25% and 50% respectively for luggage and postal tax.

Comments

Beginning in 2018, China reduced a number of tariffs, such as a zero tariff on most imported medicines starting 1 May 2018

and a reduction in the tariffs on vehicles, auto parts and some consumer goods on 1 July 2018.

Combined with a series of tariff reduction measures introduced in 2018, the tariff burden is expected to drop by about RMB 60 billion, and China's overall tariff level will be reduced from 9.8% in 2017 to 7.5%.

According to a spokesman for the Tariff Committee, this rate is slightly higher than that of the EU but lower than most developing countries. Lowering tariffs to an appropriate level can promote a balanced development of foreign trade and a further opening up of the economy.

Recommendations

Since import duty comprises a part of the import product price and also is the basis for calculating VAT and consumption tax, the duty reduction is expected to decrease costs of affected sectors in China, although it may also bring challenge to some domestic sectors. Companies operating in affected sectors should assess the impact of the tariff reductions on their operating costs as well as competitiveness and consider adjusting their supply chain pricing strategies.

HS classification is the basis for determining import duty rates, so enterprises should ensure that their internal HS classification systems are up to date and take advantage of the advance ruling process to help confirm the correct duty rates.

In addition, enterprises that operate in line with the direction of national policy may wish to consider communicating with the relevant authorities, such as the General Administration of Customs, Ministry of Finance and Tariff Committee, etc. to voice the need for lower duty rates to improve competitiveness.

Furthermore, it should be noted that, after this latest tariff reduction, the MFN rates of some products could be lower than the preferential rate under Free Trade Agreements. For example, in the case of dry-cleaning machines:

Goods	HS code	Current rate (MFN)	Rate as from 1 Nov	Preferential rate		
				Korea	Pakistan	Switzerland
Dry-cleaning machines	8451 1000	21%	10%	15.4%	16%	10.5%

Importers should carefully review the changes to avoid applying higher preferential rates in the future.

The first China International Import Expo will be held in Shanghai on 5-10 November 2018 targeting over 200,000 visitors and 2,900 exhibitors from about 140 countries and regions. Deloitte will have a booth at the expo--enterprises are welcome to visit and understand Deloitte solutions including the solution on global trade management.

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