



税务快讯

中国宣布对信息技术产品实施关税减让

2016 年 9 月 9 日，国务院税则委员会印发税委会[2016]24 号，宣布自 [2016 年 9 月 15 日](#) 开始，对《中华人民共和国加入世界贸易组织关税减让表修正案》附表所列 201 项信息技术产品的最惠国税率实施首次降税。

此次降税产品对应中国税则中 480 多个税号，包括新一代多元件集成电路、触摸屏、半导体及其生产设备、视听产品、医疗器械及仪器仪表、生产信息技术产品所需的专用零附件及原材料等。具体内容和产品清单请点击[链接](#)。

此次降税过程循序渐进，中国承诺在未来 3 年或 5 年对其中大部分产品取消关税，少部分产品将于 7 年内取消关税。

海关总署随即于 2016 年 9 月 14 日颁布了《关于执行调整部分进口信息技术产品最惠国税率相关事宜的公告》，调整部分非全税目信息技术产品海关商品编码和《规范申报目录》。

对于以进口相关产品为主的跨国企业，我们建议其审核供应链安排，以充分利用此次降税带来的重大机遇，相关进口企业应依据海关最新要求确保申报信息准确且符合实际情况。同时，作为世界上最大的信息技术产品出口国，本土企业应评估此次降税对其竞争力的影响，积极提高研发能力，以寻求更广泛的全球影响。

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亚太区海关与全球贸易服务卓越服务中心领导人

香港

马伟廉

合伙人

+852 2852 5668

wimarshall@deloitte.com.hk

海关与全球贸易服务全国领导人

香港

展佩佩

合伙人

+852 2852 6440

sachin@deloitte.com.hk

华北区

北京

周翊

合伙人

+86 10 8520 7512

jchow@deloitte.com.cn

华东区

上海

高立群

合伙人

+86 21 6141 1053

ligao@deloitte.com.cn

华南区

广州

张少玲

合伙人

+86 20 2831 1212

jazhang@deloitte.com.cn

华西区

重庆

汤卫东

合伙人

+86 23 8823 1208

ftang@deloitte.com.cn



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Tax Newsflash

China announced tariff reduction for IT products

On 9 September 2016, China's Tariff Committee of the State Council announced that, effective from [15 September 2016](#), China will reduce MFN import duty rates on 201 IT products covered by the Information Technology Agreement (ITA) according to China's commitment to the World Trade Organization Tariff Concession.

The tariff reduction covers more than 480 HS code items, including but not limited to new multi-element integrated circuit, touch screens, semiconductors and production equipment, audio-visual products, medical devices and the instrument, etc. (see [Tariff Committee Notice \[2016\] No. 24](#) in Chinese).

The tariff will be reduced in a gradual manner; the tariff of most affected IT products will be reduced to zero in the next three or five years, and the tariff of a few other products will be reduced to zero in the next seven years.

On 14 September 2016, the General Administration of Customs issued a circular to further address the implementation details including adjustments to the Chinese tariff and declaration elements of certain affected products.

For multi-national companies who import affected goods into China, they are advised to examine their supply chain and take advantage of the tariff reduction as this brings a significant opportunity. In order to enjoy the tariff reduction benefit, they should ensure the compliance with the latest HS code and Customs declaration requirements. As China is the world's largest IT products exporter, Chinese IT companies are also

advised to evaluate their competitiveness in the context of the tariff reduction and enhance their R&D capabilities to seek wider global reach.

Within Deloitte China's Customs and Global Trade service team, there are a number of experts specialized in tariff classification, including one of China's three WTO accredited Customs Classification experts. We will be ready to help examine classification to ensure that the correct code is used, so as to help the importer enjoy the tariff reduction benefit and manage potential compliance risk. If you have any questions, please contact:

**Asia Pacific Customs & Global Trade
Centre of Excellence Leader**

Hong Kong

William Marshall

Partner

+852 2852 5668

wmarshall@deloitte.com.hk

Customs & Global Trade National Leader

Hong Kong

Sarah Chin

Partner

+852 2852 6440

sachin@deloitte.com.hk

**Northern China
Beijing**

Yi Zhou

Partner

+86 10 8520 7512

jchow@deloitte.com.cn

**Eastern China
Shanghai**

Liqun Gao

Partner

+86 21 6141 1053

ligao@deloitte.com.cn

**Southern China
Guangzhou**

Janet Zhang

Partner

+86 20 2831 1212

jazhang@deloitte.com.cn

**Western China
Chongqing**

Frank Tang

Partner

+86 23 8823 1208

ftang@deloitte.com.cn



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