



税务快讯

中国自10月1日起实施化妆品消费税新规

2016年9月30日，财政部和国家税务总局颁布财税[2016]103号文件（以下简称103号文），规定自2016年10月1日起，取消对普通美容、修饰类化妆品征收消费税，并将化妆品消费税税率调整为15%。

新政概要

应税范围——103号文将普通美容、修饰类化妆品排除在消费税征收范围之外，因此调整后的“化妆品”税目名称更名为“高档化妆品”。具体而言，该税目征收范围包括：

- 高档美容、修饰类化妆品
- 高档护肤类化妆品
- 成套化妆品

其中，高档美容、修饰类化妆品和高档护肤类化妆品根据其价格定义，具体是指生产（进口）环节销售（完税）价格（不含增值税）在10元/毫升（克）或15元/片（张）及以上的美容、修饰类化妆品和护肤类化妆品。

税率——应税化妆品的消费税税率由原先的30%下调为15%。

进口税收——相关部门同时颁布一系列文件，对化妆品进口环节的消费税进行同步调整。

对于进口货物类化妆品，海关总署发布55号公告，规定了化妆品的第一和第二法定计量单位及申报要求。经过此次政策调整，需要缴纳消费税的进口化妆品共涉及27个10位数海关编码；然而，海关编码没有根据进口单价作进一步拆分。

对于进境物品类化妆品，国务院关税税则委员会将列入《进境物品进口税率表》税目3（适用税率60%）的“化妆品”名称调整为“高档化妆品”，明确其征税商品范围与征收消费税的高档化妆品的商品范围一致。这意味着进境物品中的普通美容、修饰类化妆品将按照税目2征税，适用进口税率将从原税目3下的60%降低为30%。

评论与建议

完善消费税制度是十三五有关加快财税体制改革的一项重要任务。近年来，有关消费税改革的传闻不绝于耳。在这一背景下，此次化妆品新规的颁布也在意料之中，反映了中国政府引导合理消费的政策理念。未来消费税的征收范围、环节、税率等或将进一步调整，高耗能、高污染以及部分高档消费品将是消费税的主要征收对象。

此次化妆品消费税政策调整无疑将对该行业产生重大影响，其中：

美容、修饰类化妆品——普通美容、修饰类化妆品不再征收消费税；即使列入应税范围的高档美容、修饰类化妆品，其适用的消费税率也将减半。因此，这一类化妆品的总体成本将有望降低。

护肤品——虽然高档护肤类化妆品此前已被列入化妆品应税税目，但由于其具体的征税范围界定一直未予明确，因此实践中对许多护肤类化妆品并未实际征收消费税（例如护肤品类商品此前一般不包含在需征收进口消费税的海关编码商品范围内）。此次对高档护肤类化妆品范围的明确可能会将一些原本未缴纳消费税的护肤品纳入应税范围。

下表对部分典型化妆品的消费税率变化进行了列举：

| 税率变化 | 类别 | 商品示例 具体商品 |
|-----------|----------|---|
| 30%下降至15% | 香水 | 30毫升装香水，生产（进口）环节不含税销售价格（完税价格）在人民币300元及以上 |
| | 唇用化妆品 | 3克装口红，生产（进口）环节不含税销售价格（完税价格）在人民币30元及以上 |
| | 眼用化妆品 | 8克装睫毛膏，生产（进口）环节不含税销售价格（完税价格）在人民币80元及以上 |
| | 指（趾）甲化妆品 | 15毫升装指甲油，生产（进口）环节不含税销售价格（完税价格）在人民币150元及以上 |
| 零上上升至15%* | 护肤品 | 10片装面膜，生产（进口）环节不含税销售价格（完税价格）在人民币150元及以上 |

*假设该护肤品此前并未征收消费税

由于消费税直接影响到企业的成本，我们建议相关企业立即采取行动，包括但不限于：

- 从成本和销售的角度来评估政策变化带来的影响。根据化妆品类别的不同，相关政策变化可能带来利好或更大的成本压力，企业需谨慎考量是否以及如何将政策变化的影响反映在商品零售价格上。

- 鉴于进口环节的消费税由海关代征，海关对进口货物的本国子目税号进行了拆分，并就申报法定计量单位等要素做出了配套规定。企业需与供应商及进出口部门或代理人进行协调，确保进口申报准确、合规。
- 可以预见，政策变更后进口化妆品将会是海关重点审核（尤其是审价）的对象。企业有必要从海关估价角度复核其相关产品进口价格的合理性，特别关注在新政策下价格未达消费税应税标准的化妆品被进行价格调整的可能性及其影响。
- 对于采购或进口价格接近征税临界点的化妆品，在保证合规的前提下，企业可以考量供应链是否有调整的空间以实现成本优化。
- 企业应考虑如何处理新旧政策衔接带来的税收问题，如产品退换货的税务处理等。

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Tax Newsflash

China Announced Changes to Consumption Tax of Cosmetics from 1 October

On 30 September 2016, China's Ministry of Finance and the State Administration of Taxation issued a circular (Caishui [2016] No. 103 (Circular 103)) to remove consumption tax on non-luxury beauty and makeup products, and lower the consumption tax rate for taxable cosmetics to 15%. Circular 103 takes effect from 1 October 2016.

Key changes

Taxable items – Non-luxury beauty and makeup products are no longer subject to consumption tax after 1 October 2016. Therefore, the name of the tax category is now changed from simply "Cosmetics" to "Luxury (high-end) Cosmetics," with the following items included into the taxable scope:

- Luxury beauty and makeup products;
- Luxury skincare products; and
- Cosmetics in packaged sets.

"Luxury" cosmetics are defined based on the value thereof, specifically those with selling price upon production or import (dutiable value), exclusive of VAT, being RMB 10/ml (g) or RMB 15/piece or more.

Tax rate – The consumption tax rate for cosmetics is reduced from the previous 30% to 15%.

Import taxes – The Chinese government also announced a series of import tax regulations to implement the corresponding adjustments to import tax policies for cosmetics.

The General Administration of Customs issued Bulletin 55 on 30 September 2016 to provide guidance for the import declarations of relevant cosmetics. According to Bulletin 55, cosmetics subject to import consumption tax are now covered under a list of 27 ten-digit HS code items.

Where non-luxury beauty and makeup products are transported into China through mails or as luggage or articles by passengers for self-use purposes, the regulations indicate the combined import tax computation rate (i.e. a rate covering consumption tax and other taxes upon importation, e.g. Customs duty, etc.) will be reduced from the previous 60% to 30%, if the value thereof reaches the threshold to trigger the import taxes.

Comments and recommendations

Consumption tax reform is one of the key tasks of the fiscal and tax reforms of China's thirteenth five-year plan. The

changes of consumption tax policies to the cosmetics sector are not unexpected as the market has been speculating for a series of measures to reform the consumption tax for years. The adjustments reflect the government's intention to guide rational consumption.

It is expected that the government may introduce further changes of consumption tax policies in the future in terms of the scope of taxation, point of tax, tax rates, etc. In general, the major targets of consumption tax include high-energy-consuming goods, high pollution goods and some luxury goods.

Circular 103 will have a significant impact on the sector of cosmetics:

Beauty and makeup products – The costs of beauty and makeup products are expected to be significantly lowered, as non-luxury products are no longer subject to consumption tax, and the tax rate for luxury products is cut by half.

Skincare products – Although luxury skincare products remain in scope of consumption tax, previously many skincare products were not subject to consumption tax in practice due to the long absence of guidance on the determination of "luxury" skincare products. With the clarifications by Circular 103 on "luxury" cosmetics, the scope of taxable skincare products might be effectively expanded after the issuance of Circular 103.

Below is a list of examples illustrating the change of consumption tax rates:

| Change of tax rate | Goods | Examples Description |
|---------------------------|-----------------------------------|--|
| From 30% to 15% | Perfume or toilet water | Perfume (30ml), where the VAT-exclusive selling price by the manufacturer (or dutiable value by the importer) is CNY 300 or higher |
| | Lip makeup preparations | Lipstick (3g), where the VAT-exclusive selling price by the manufacturer (or dutiable value by the importer) is CNY 30 or higher |
| | Eye makeup preparations | Mascara (8g), where the VAT-exclusive selling price by the manufacturer (or dutiable value by the importer) is CNY 80 or higher |
| | Manicure or pedicure Preparations | Nail polish (15ml), where the VAT-exclusive selling price by the manufacturer (or dutiable value by the importer) is CNY 150 or higher |
| From zero to 15%* | Skincare products | Facial masks (10pcs), where the VAT-exclusive selling price by the manufacturer (or dutiable value by the importer) is CNY 150 or higher |

*assuming the product was not subject to consumption tax (see discussions above)

As consumption tax will affect the costs of cosmetics, the affected cosmetics companies are advised to take immediate actions which shall include but not limited to the following:

- Assess the impact to the business from costs and sales perspectives, where a simulation would be necessary since the impact of the above changes could be good and bad, depending on the portfolio of the company; whether and how the change to the purchase costs should be reflected in the retail price needs to be carefully examined;
- Notify and coordinate with the suppliers and the import department/agents in order to ensure the correct and accurate Customs declaration of imported cosmetics, given Customs is responsible for collecting consumption tax upon importation and have announced the relevant changes to tariff codes, unit and other declaration elements;
- Carefully examine the import price of cosmetics and ensure its compliance from Customs valuation perspective, as it is foreseeable that cosmetics products will be an area of focus by Chinese Customs, especially in terms of import value;
- Explore supply-chain planning opportunities to optimize the costs while ensuring compliance for certain cosmetics products whose prices are close to the taxable threshold; and
- Consider transitional tax issues which could possibly arise, for example, the return or replacement of previously sold cosmetics products after the new policy come into force.

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