



## 税务快讯

### 中国提高逾 400 项产品的出口退税率

2016 年 11 月 4 日，财政部、国家税务总局发布[财税\[2016\]113 号](#)文件（以下简称 113 号文），自 2016 年 11 月 1 日起将机电、成品油等产品的出口退税率提高至 17%。

此次出口退税率调整共计涉及 **418 项税号**的产品，具体包括照相机、摄像机、内燃发动机、汽油、航空煤油及柴油等产品。这些产品此前的出口退税率为零、5%、13%或 15%。

此次调整追溯至 2016 年 11 月 1 日起执行，具体适用出口退税率以出口货物报关单上注明的出口日期界定。

#### 评论与建议

出口退税政策是国家用于鼓励或限制货物出口的重要调控手段，出口退税率由国家不定期进行调整。2008 年应对全球金融危机时，中国就曾对相关产品的出口退税率进行了重大调整以提升出口竞争力。

一般来说，中国的出口货物在出口环节可无需缴纳增值税，同时出口企业可就出口货物前道环节已征增值税申请退税。但若货物出口退税率低于增值税法定税率 17%，则意味着部分增值税成本将由出口企业负担，具体的出口退税率则根据货物的海关编码决定。

113 号文将所涉及的机电及成品油产品出口退税率提高至 17%，将有效提高相关商品的竞争力，从而促进其货物贸易出口业务。

下表对部分典型产品出口退税率的变化进行了列举：

出口退税率变化	商品示例
	类别 具体商品

<b>零上升至 17%</b>	成品油	车用汽油及航空汽油、航空煤油、柴油等
<b>5%上升至 17%</b>	粘聚或复制云母制的板、片、带	
<b>13%上升至17%</b>	液晶玻璃基板	
<b>15%上升至17%</b>	照相机	其他制版照相机、特殊用途的照相机、通过镜头取景的照相机、缩微照相机等
	摄影机	高速摄影机、其他摄影机
	内燃发动机	输出功率 > 298kw航空器点燃式发动机、排气量 ≤ 50cc 往复式活塞发动机、排气量 50-250cc 往复式活塞发动机、排气量 250-1000cc 往复式活塞发动机等

出口退税率的调整将影响相关出口企业的成本及利润水平，因此我们建议受影响的出口企业采取以下行动方案：

- 复核出口产品情况，评估出口退税率变化带给企业的潜在影响；
- 复核定价策略，如有必要且商业上可行，与国外买家就出口价格的调整进行磋商；
- 复核出口产品的海关商品编码，判断商品归类是否恰当以及因此影响出口退税率的适用，并在必要时做出合理调整；
- 对出口退税率偏低的商品，积极向政府部门反映调高出口退税率的合理政策诉求；
- 适时寻求外部专业机构的意见。

作者：

**香港**

**展佩佩**

合伙人

+852 2852 6440

[sachin@deloitte.com.hk](mailto:sachin@deloitte.com.hk)

**上海**

**高立群**

合伙人

+86 21 6141 1053

[ligao@deloitte.com.cn](mailto:ligao@deloitte.com.cn)

**上海**

**张晓洁**

总监

+86 21 6141 1113

[dozhang@deloitte.com.cn](mailto:dozhang@deloitte.com.cn)

**陈予聂**

助理经理

+86 21 6141 1360

[charlochen@deloitte.com.cn](mailto:charlochen@deloitte.com.cn)

如您有任何问题，请联系德勤团队：

**间接税与海关服务**

**亚太区领导人**

**香港**

**展佩佩**

合伙人

+852 2852 6440

[sachin@deloitte.com.hk](mailto:sachin@deloitte.com.hk)

**海关与全球贸易服务**

**亚太区卓越服务中心领导人**

**香港**

**马伟廉**

合伙人

+852 2852 5668

[wimarshall@deloitte.com.hk](mailto:wimarshall@deloitte.com.hk)

华北区  
北京  
周翊  
合伙人  
+86 10 8520 7512  
[jchow@deloitte.com.cn](mailto:jchow@deloitte.com.cn)

华东区  
上海  
高立群  
合伙人  
+86 21 6141 1053  
[ligao@deloitte.com.cn](mailto:ligao@deloitte.com.cn)

华南区  
广州  
张少玲  
合伙人  
+86 20 2831 1212  
[jazhang@deloitte.com.cn](mailto:jazhang@deloitte.com.cn)

华西区  
重庆  
汤卫东  
合伙人  
+86 23 8823 1208  
[ftang@deloitte.com.cn](mailto:ftang@deloitte.com.cn)



Deloitte (“德勤”)泛指一家或多家德勤有限公司(即根据英国法律组成的私人担保有限公司,以下称“德勤有限公司”),及其成员所网络和它们的关联机构。德勤有限公司与其每一家成员所均为具有独立法律地位的法律实体。德勤有限公司(又称“德勤全球”)并不向客户提供服务。请参阅[关于德勤](#)中有关德勤有限公司及其成员所更为详细的描述。

#### 隐私

感谢您对德勤中国服务的关注。德勤中国希望可以继续使用您的个人资料(特别是姓名及联系信息),以向您发送市场和政策最新动态,以及由德勤中国举办、赞助或宣传之研讨会及其他活动的邀请函。如您日后不希望收到由德勤中国发出的信息,请回复电邮并在邮件主题栏中填上“Unsubscribe”。

如欲更新您的个人资料,请[点击](#)此处。

德勤中国泛指德勤·关黄陈方会计师事务所(香港)、德勤·关黄陈方会计师事务所(澳门)、德勤华永会计师事务所(特殊普通合伙)(中国大陆)以及其于香港、澳门及中国大陆从事业务之关联机构。

本通信中所含内容乃一般性信息,任何德勤有限公司、其成员所或它们的关联机构(统称为“德勤网络”)并不因此构成提供任何专业建议或服务。任何德勤网络内的机构均不对任何方因使用本通信而导致的任何损失承担责任。

© 2016 德勤·关黄陈方会计师事务所(香港)、德勤·关黄陈方会计师事务所(澳门)、德勤华永会计师事务所(特殊普通合伙)(中国大陆)版权所有 保留一切权利。

如您日后不希望收到关于该话题的信息,请回复电邮并在邮件主题栏中填上“取消订阅”。

# Deloitte.



## Tax Newsflash

### China Increases Export VAT Refund Rates for More Than 400 Products

China's Ministry of Finance and the State Administration of Taxation issued a circular on 4 November 2016 (Caishui [2016] No. 113 (Circular 113)) that increases the export VAT refund rate for more than 400 products to the full 17%. The new rules, which represent the first major increase since 2008, apply retroactively as from 1 November; the increase has been broadly welcomed by the export industry.

The increase in the VAT refund rates applies to mechanical and electronic products and refined oil products. Specifically, **418 codes** are covered and the products included are diverse (including photographic and cinematographic cameras, combustion piston engines, motor gasoline, aviation kerosene, diesel oils, etc.).

The full refund is now available at a rate of 17% (compared to the previous rates of rates of 0%, 5%, 13% and 15%).

The export VAT refund rate of the relevant products is determined based on the export date declared in the export Customs declaration form.

#### Comments

The export VAT refund is a mechanism used to encourage/discourage the export of certain products. The export VAT rates are adjusted occasionally, but the last major adjustment was made in 2008 where the refund rates were upwardly adjusted in response to the financial crisis.

Goods exported from China generally are not subject to VAT, and exporters may apply for a refund of the VAT incurred in relation to the goods exported. The amount of the refund is determined by the export VAT refund rate, which in turn is driven by the HS code of the goods exported. Any refund rate less than 17% usually results in a cost to the exporter.

Circular 113 is a significant adjustment as it grants all affected products a full refund rate of 17% and, especially for mechanical and electronic products and refined oil products, it

elevates the competitiveness of China, thus promoting the domestic export business.

The following table provides an illustration of the increase in the export VAT refund rates:

Changes to export VAT refund rates	Examples	
	Goods	Description
<b>From zero to 17%</b>	Petroleum products	Motor and aviation gasoline; aviation kerosene; diesel oil
<b>From 5% to 17%</b>	Plates, sheets and strips of agglomerated or reconstituted mica	
<b>From 13% to 17%</b>	Liquid crystal plate glass	Liquid crystal plate glass, with a square >1,850mm x 1,500mm; liquid crystal plate glass with a square of 1,850mm x 1,500mm or less
<b>From 15% to 17%</b>	Photographic cameras	Other types of cameras used for preparing printing plates or cylinders; specially designed cameras; cameras with a through-the-lens viewfinder; cameras used for recording documents on microfilm
	Cinematographic cameras	High-speed cameras; other cameras
	Internal combustion piston engines	Push-button aircraft with an output exceeding 298kw; reciprocating piston engines used for the propulsion of vehicles

Changes to the export VAT refund rates will affect the cost and profit level of exporters, so affected exporters may wish to consider the following actions:

- Review export products and assess the possible impact due to the change in export VAT refund rates;
- Review the pricing policy and initiate discussions with overseas buyers to adjust the export price where possible and necessary;
- Review the adopted tariff codes of the export products and explore options to change the applicable codes where appropriate to obtain a higher export refund rate (which is determined by the tariff code of the export products);
- Proactively seek higher VAT refund rates through lobbying efforts for encouraged products; and
- Seek consultation from professionals as needed.

Authors:

---

**Hong Kong****Sarah Chin**

Partner

+852 2852 6440

[sachin@deloitte.com.hk](mailto:sachin@deloitte.com.hk)**Shanghai****Liqun Gao**

Partner

+86 21 6141 1053

[ligao@deloitte.com.cn](mailto:ligao@deloitte.com.cn)

---

**Shanghai****Dolly Zhang**

Director

+86 21 6141 1113

[dozhang@deloitte.com.cn](mailto:dozhang@deloitte.com.cn)**Charlotte Chen**

Assistant Manager

+86 21 6141 1360

[charlochen@deloitte.com.cn](mailto:charlochen@deloitte.com.cn)

---

If you have any questions, please contact:

**Asia Pacific Indirect  
Tax & Customs Services  
Leader****Hong Kong****Sarah Chin**

Partner

+852 2852 6440

[sachin@deloitte.com.hk](mailto:sachin@deloitte.com.hk)**Asia Pacific Customs &  
Global Trade Centre of  
Excellence Leader****Hong Kong****William Marshall**

Partner

+852 2852 5668

[wimarshall@deloitte.com.hk](mailto:wimarshall@deloitte.com.hk)

---

**Northern China****Beijing****Yi Zhou**

Partner

+86 10 8520 7512

[ichow@deloitte.com.cn](mailto:ichow@deloitte.com.cn)**Eastern China****Shanghai****Liqun Gao**

Partner

+86 21 6141 1053

[ligao@deloitte.com.cn](mailto:ligao@deloitte.com.cn)

---

**Southern China****Guangzhou****Janet Zhang**

Partner

+86 20 2831 1212

[jazhang@deloitte.com.cn](mailto:jazhang@deloitte.com.cn)**Western China****Chongqing****Frank Tang**

Partner

+86 23 8823 1208

[ftang@deloitte.com.cn](mailto:ftang@deloitte.com.cn)

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [About Deloitte](#) for a more detailed description of DTTL and its member firms.

**Privacy**

Thank you for your interest in Deloitte China services. Deloitte China would like to continue to use your personal information (in particular name and contact details) for the purpose of sending you marketing and regulatory updates, invitations to seminars and other events organized, sponsored or promoted by Deloitte China. If you do not wish to receive further communications from Deloitte China, please send a return email to the sender with the word "Unsubscribe" in the subject line.

If you would like to update your personal information, please click [here](#).

Deloitte China refers to Deloitte Touche Tohmatsu in Hong Kong, Deloitte Touche Tohmatsu in Macau, Deloitte Touche Tohmatsu Certified Public Accountants LLP in the Chinese Mainland and their respective affiliates practising in Hong Kong, Macau and the Chinese Mainland.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively the "Deloitte Network") is by means of this communication, rendering professional advice or services. None of the Deloitte Network

shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2016 Deloitte Touche Tohmatsu in Hong Kong, Deloitte Touche Tohmatsu in Macau, and Deloitte Touche Tohmatsu Certified Public Accountants LLP in the Chinese Mainland. All rights reserved.

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.