



税务快讯

中国对超豪华小汽车加征 10% 消费税

2016 年 11 月 30 日，财政部和国家税务总局颁布[财税\[2016\]129 号文件](#)，规定自 2016 年 12 月 1 日起，对超豪华小汽车在零售环节加征 10% 的消费税。

新政概要

征收范围及税率：在“小汽车”税目下增设“超豪华小汽车”子税目。征收范围为每辆零售价格 130 万元（不含增值税）及以上的乘用车和中轻型商用客车。对超豪华小汽车在生产（进口）环节按现行税率征收消费税基础上，在零售环节加征消费税，税率为 10%。

纳税人：将超豪华小汽车销售给消费者的单位和个人为超豪华小汽车零售环节纳税人。从事超豪华小汽车零售的消费税纳税人（以下简称“纳税人”），未办理消费税税种登记的，应按主管税务机关的要求及时办理税种登记。2016 年 12 月 1 日起纳税人销售超豪华小汽车，应按月填报《其他应税消费品消费税纳税申报表》，向主管税务机关申报缴纳消费税。

过渡政策：对于 11 月 30 日（含）之前已签订汽车销售合同，但未交付实物的超豪华小汽车，自 12 月 1 日（含）起 5 个工作日内（即 12 月 7 日或之前），纳税人持已签订的汽车销售合同，向其主管税务机关备案。对按规定备案的不征收零售环节消费税，未备案以及未按规定期限备案的，征收零售环节消费税。

评论与建议

作为“十三五”有关加快财税体制改革的一项重要内容，预计中国消费税将进一步调整。就征收范围而言，高耗能、高污染以及部分高档消费品是消费税的主要征收对象。这次对超豪华小汽车加征 10% 消费税，体现了引导合理消费，调节收入分配，促进节能减排的政策理念。

此次消费税新规于 12 月 1 日生效，给企业进行相关准备的时间较为有限。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：

- 对于汽车经销商，加征的 10% 消费税会产生额外的成本，最终影响到客户购车的价格。因此，生产或者进口超豪华小汽车的企业应尽快评估调整在中国的定价策略，同时把预期的影响与经销商、消费者及时恰当沟通。
- 之前小汽车消费税主要在生产 and 进口环节征收。在此新规之下，不少汽车零售商可能是首次纳入消费税纳税人范畴，相关企业应按规定及时完成消费税税种登记，并确保定期申报等合规义务的正确履行。

附件：12 月 1 日起的小汽车消费税税率表

小汽车税目	税率	
	生产（进口）环节	零售环节
1. 乘用车		
(1) 气缸容量（排气量，下同）在 1.0 升（含 1.0 升）以下的	1%	
(2) 气缸容量在 1.0 升以上至 1.5 升（含 1.5 升）的	3%	
(3) 气缸容量在 1.5 升以上至 2.0 升（含 2.0 升）的	5%	
(4) 气缸容量在 2.0 升以上至 2.5 升（含 2.5 升）的	9%	
(5) 气缸容量在 2.5 升以上至 3.0 升（含 3.0 升）的	12%	
(6) 气缸容量在 3.0 升以上至 4.0 升（含 4.0 升）的	25%	
(7) 气缸容量在 4.0 升以上的	40%	
2. 中轻型商用客车	5%	
3. 超豪华小汽车	按子税目 1 和子税目 2 的规定征收	10%

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Tax Newsflash

Extra 10% Consumption Tax Imposed on Ultra-Luxury Motor Vehicles

On 30 November 2016, China's Ministry of Finance (MOF) and the State Administration of Taxation (SAT) jointly issued [Caishui \[2016\] No. 129](#) (Circular 129) that imposes an extra 10% consumption tax on ultra-luxury motor vehicles. Circular 129 takes effect on 1 December 2016.

Highlights

Taxable item and tax rate: An ultra-luxury motor vehicle is an automobile or a small/medium-sized commercial bus whose VAT-exclusive retail price is CNY 1.3 million (approximately USD 187,000) or more. The new 10% consumption tax is an "extra" tax, because automobiles and small/medium-sized commercial buses already are subject to a consumption tax ranging from 1% to 40% when the vehicle is sold by a Chinese manufacturer or imported into China (see the table below for a list of the consumption tax rates on motor vehicles).

Taxpayers: Automobile retailers (both entities and individuals) that sell ultra-luxury motor vehicles to consumers are liable to pay the 10% consumption tax. Affected retailers must complete the required registration formalities and submit consumption tax returns on a monthly basis as from 1 December 2016.

Transitional rules: Sales contracts for ultra-luxury motor vehicles that were signed before 1 December 2016 but where the vehicles were not delivered to the consumer until after 1 December will not attract the extra 10% consumption tax if the contract was filed with the tax authorities on or before 7 December.

Comments and recommendations

Consumption tax reform is one of the key tax projects in China's 13th five-year plan. More changes to the consumption tax policies can be expected, in terms of the scope of taxation, point of tax, tax rates, etc. The main objects of consumption tax generally include high-energy-consuming goods, high pollution goods and some luxury goods. The extra 10%

consumption tax on ultra-luxury vehicles reflects the government's intention to guide rational purchases, adjust income levels and reduce energy consumption.

The new consumption tax rules became effective the day after the changes were announced, giving taxpayers limited time to prepare for the changes. The extra consumption tax will be an additional cost to automobile retailers, which will be passed to end consumers, thus affecting the cost of vehicles. Affected companies, therefore, should consider taking the following actions:

- Review and adjust their China pricing strategy as soon as possible and make appropriate communications to consumers and dealers; and
- Be prepared to comply with new consumption tax filing and payment obligations. (Previously, consumption tax on cars was collected only at the point of importation and production, but now automobile retailers will need to register with the tax authorities for consumption tax purposes and submit consumption tax returns on a monthly basis.)

Appendix: Consumption tax rates applicable to motor vehicles (after 1 December 2016)

Vehicle	Tax rate	
	Manufacturing /importation	Retail
1. Automobiles		
(1) Cylinder capacity of less than 1L (including 1L)	1%	
(2) Cylinder capacity between 1L and 1.5L (including 1.5L)	3%	
(3) Cylinder capacity between 1.5L and 2L (including 2L)	5%	
(4) Cylinder capacity between 2L and 2.5L (including 2.5L)	9%	
(5) Cylinder capacity between 2.5L and 3L (including 3L)	12%	
(6) Cylinder capacity between 3L and 4L (including 4L)	25%	
(7) Cylinder capacity of more than 4L	40%	
2. Small/medium-sized commercial buses	5%	
3. Ultra-luxury motor vehicles	Same as tax categories 1 and 2	10%

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