



税务快讯

中国抗癌药进口关税降至零

2018 年 4 月 23 日，国务院关税税则委员会发布关于降低药品进口关税的公告（税委会公告[2018]2 号）（简称“2 号公告”）。根据 2 号公告，自 2018 年 5 月 1 日起，包括抗癌药在内的所有普通药品、具有抗癌作用的生物碱类药品及有实际进口的中成药的进口关税降为零。

2 号公告对 28 个 8 位海关编码的商品（其最惠国关税税率为 3%-6%）设定了 0% 的暂定税率，具体税目请点击[链接](#)参见公告附表。

另外，自 2018 年 5 月 1 日起，相关进口药品的进口增值税税率也将由 17% 降低为 16%。

2 号公告落实了 2018 年 4 月 12 日国务院常务会议对进口抗癌药实施零关税的决定。根据该次国务院常务会议的内容，中国将致力于减轻广大患者特别是癌症患者的药费负担。国家将通过政府集中采购、利用跨境电商渠道等措施消除流通环节各种不合理加价，以切实降低抗癌药的价格。同时，进口创新药特别是急需的抗癌药将纳入医保报销目录，并加快创新药的进口和上市速度。另外，中国也将加强知识产权保护，对创新化学药设置最高 6 年的数据保护期，保护期内不批准同品种上市。

值得关注的是，本次降税具体以暂定税率方式执行。暂定关税是国家对部分进出口货物实行的一种临时性进出口关税税率，通常较最惠国税率和出口税率更为优惠。暂定关税一般定期修订，国家根据国民经济发展的实际需要和进出口关税税率的总体调整情况，对部分进出口货物，尤其是影响国民经济运行、影响重点行业生产的国内不能生产的重要原材料和关键零部件等实行暂定税率。企业可根据自身业务发展需要，通过税则调研等途径提出关税暂定税率调整的建议。如有需要德勤可以提供相关专业协助。

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Tax Newsflash

China to Remove Customs Duty on Cancer Drugs

On 23 April 2018, the Tariff Committee of China's State Council announced that, effective from 1 May 2018, China will apply zero duty on imported drugs including cancer drugs, cancer alkaloid-based drugs, and imported traditional Chinese medicine.

This duty reduction covers 28 HS codes at 8 digit level whose applicable MFN (most favorable nation) duty rate ranging from 3-6%. Please click [here](#) to view our English translation of the affected product list.

In addition to the duty reduction, from 1 May 2018, the VAT rate on the relevant imported drugs will also be reduced from 17% to 16%.

The announcement echoes the statement released after an executive meeting of the State Council on 12 April 2018. China aims to improve healthcare for Chinese people, especially those suffering from cancers. The authorities will reduce the prices of cancer drugs through centralized

government procurement and eliminate premium prices for drugs by means of cross-border e-commerce. Imported innovative drugs, especially much-needed cancer drugs, will be incorporated into the catalogue of medical insurance reimbursement. The import of innovative drugs will be accelerated and they will come into the market at an earlier date. Intellectual property rights protection of the drugs will be strengthened, the statement stressed. The data protection period of innovative drugs will be prolonged to six years, within which drugs of the same kind will not go onto the market.

This favorable duty will be granted in the form of interim tariff. Interim tariff is a temporary import and export tariff imposed on some import and export goods, which is usually more favorable than the MFN tariff and export duty. The interim tariff is generally updated on a periodical basis. According to the actual needs of the national economic development, China will apply interim tariff on selected import and export goods, notably certain raw materials and key components that are important to the national economy and some industries but cannot be domestically produced. Business can participate in the process of interim tariff adjustment and make suggestions according to the needs of their own business development, by means of tariff survey. Deloitte can provide professional support in the interim tariff application/adjustment.

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