



## 税务快讯

### 中国下调汽车整车及零部件进口关税

2018 年 5 月 22 日，国务院关税税则委员会发布[公告](#)，大幅下调汽车整车及零部件进口关税，新税率将于 2018 年 7 月 1 日起实施。

#### 政策简介

根据税委会公告[2018]3 号，下列商品进口关税税率将下调（请点击[此处](#)获取关税税率调整的商品清单）：

商品		现行最惠国税率	自 2018 年 7 月 1 日起最惠国税率
汽车整车	135 个税号	25%	15%
	4 个税号	20%	15%
汽车零部件	79 个税号	8%、10%、 15%、20%、 25%	6%

#### 德勤快评

今年 4 月，习主席在博鳌亚洲论坛 2018 年年会开幕式演讲中宣布年内将相当幅度降低汽车进口关税，并放宽汽车行业外资限制。此次发布的新政是上述举措的落实性文件。

根据相关的公开报道，2017 年中国进口了 122 万辆汽车，价值 510 亿美元。预期此次关税税率下调的影响将非常显著，除进口关税以外，相应的进口消费税和增值税也会因此降低。财政部有关负责人表示，此次降税后，中国汽车整车平均进口关税税率为 13.8%，零部件为 6%。进口关税的下降将很可能促使国内汽车售价的下调。

汽车进口商、生产商与制造商，以及其他汽车行业有关企业应对此密切关注，梳理新政对于自身商品的适用性，评估新政影响以妥善因应。相关考虑包括：

- 制定新的进口、批发和零售定价策略。对整车而言，进口价格通常需要在海关估价部门进行备案，因此实施进口定价调整的有关企业需要就此调整备案。
- 在过去的几年中，汽车行业一直是中国海关的监管重点，尤其在关联交易进口价格、特许权使用费、保修费以及其他非贸付汇等事项方面，相关企业应将这些事项列入新定价策略制定和实施过程中需要考虑的重要因素。
- 企业应当重新审视供应链的安排以优化其成本和税务管理。
- 随着进口关税的下调，汽车及其零件进口量预计将会增大。提升通关效率对进口商保持竞争力至关重要。提升海关信用等级，申请、保持“经认证的经营者资格（AEO）”<sup>1</sup>将使相关进口商在全国通关一体化改革和关检合并的大环境下享受更多的通关便利措施。
- 企业应确保自身合规以充分享受关税下调的红利。这些合规要求涵盖各个方面，比如 HS 编码申报规范，申请所需的进口单证（如自动进口许可证，强制性产品认证（3C 认证））等。
- 中国海关已经引入了预裁定制度，允许企业申请做出商品归类、原产地、价格（包括保修费、特许权使用费、转让定价）有关的具有约束力的预裁定。预裁定在全国范围内有效，有效期为 3 年。汽车行业进出口企业可以考虑利用海关预裁定以提升进出口操作的确定性。

德勤将继续关注与中国不断扩大汽车市场开放有关的汽车行业新的贸易政策并及时分享相关资讯。

<sup>1</sup> AEO 制度是世界海关组织倡导的给予贸易便利优惠的一项制度。在中国，它指的是经中国海关认定的高级认证企业和一般认证企业。

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## Tax Newsflash

### China cuts car and car parts import tariff

On 22 May 2018, China announced significant reductions on the import duty on both completed cars and car parts. The tariff cut will come into effect from 1 July 2018.

#### Highlights

According to the Bulletin of the Tariff Committee of China State Council, the customs duty on the import into China of the following goods will be reduced:-

Goods		Current import duty rate (MFN)	New import duty rate as from 1 July 2018
Completed cars	135 HS codes	25%	15%
	4 HS codes	20%	15%
Car parts	79 HS codes	8%, 10%, 15%, 20% and 25%	6%

#### Comments

The new policy delivers on the announcement made by Present Xi at the Boao Forum for Asia 2018 in April 2018 reiterating that China would significantly cut tariffs on car imports in 2018 and also ease restrictions on foreign ownership in the car industry.

It has been reported that China imported 1.22 million vehicles worth US 51 billion in 2017. The impact of the duty rate reduction could be significant as it will reduce not only the import duty but also the import consumption tax and VAT. China's Ministry of Finance stated that after this tariff reduction, the average import duty rate will be 13.8% for completed cars and 6% for car parts. It is expected that the duty reduction should decrease the sales price in China.

Car importers, makers, manufacturers, and other companies involved in the automotive sector are advised to closely monitor further development given the scale of the positive impact, which should include:-

- New pricing strategy for import, wholesale and retail needs to be considered and developed. For completed cars, the import price should be registered with Customs Valuation Division, so necessary changes should be made accordingly.
- Over the past few years, the auto sector has been on the radar of China Customs especially for related party import prices, royalty, warranty and other non-trade payments. These should all be taken into consideration before the implementation of the new price strategy.
- Companies should also revisit the arrangement alongside the supply chain in order to optimize cost and tax.
- With tariff cuts, an increasing of import of cars and car parts into China can be expected. It is crucial for the importers to achieve clearance efficiency in order to remain competitive. To upgrade customs compliance rating and apply for or maintain the Authorized Economic Operator (AEO) status would enable relevant importers to enjoy more privileges in terms of import efficiency in the context of customs national clearance reform and the merge of China's Inspection and Quarantine Bureau (CIQ) into Customs.
- Companies should ensure they satisfy compliance requirements and properly enjoy the tariff cut benefits. Those requirements cover various areas such as accurately declaring HS codes of import products, obtaining required import certificate or license, e.g. automatic import license, China Compulsory Certification (CCC) prior to import.
- China Customs have introduced the advanced ruling mechanism which allows companies to apply for a binding ruling on classification, origin and valuation matters (including warranty, royalty, transfer pricing). The ruling would be applicable nationwide and usually valid for three years prospectively. Companies in the auto sector may consider utilizing this mechanism to secure more certainty for import/export operations.

Deloitte will closely monitor the new trade policies regarding automobile industry, as a result of China's reiteration on expanding the openness of auto market.

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