



税务快讯

中国进一步降低日用消费品进口关税

中国近日宣布大范围降低日用消费品的进口关税。此次降税涉及 1449 个税号，将于 2018 年 7 月 1 日起施行。

自 2015 年 6 月 1 日以来，中国已陆续公布一系列针对日用消费品的降税措施，以促进产业转型与国内消费。

政策简介

5 月 30 日，国务院常务会议决定进一步降低日用消费品的进口关税，相关商品的进口关税平均税率降幅如下表所示：

商品	现行最惠国税率	2018 年 7 月 1 日起税率
服装鞋帽、厨房和体育健身用品	15.9%	7.1%
洗衣机、冰箱等家用电器	20.5%	8%
养殖类、捕捞类水产品和矿泉水等加工食品	15.2%	6.9%
洗涤用品和护肤、美发等化妆品及部分医药健康类产品	8.4%	2.9%

上述措施旨在确保广大消费者受惠于降税并持续推动消费品制造产业升级。

5 月 31 日，国务院关税税则委员会发布税委会公告[2018]4 号，公布了自 2018 年 7 月 1 日起降低进口最惠国税率的具体商品，共涉及 1449 个税目（请点击[此处](#)查阅降低税率的商品清单）。同时，因最惠国税率调整，自 2018 年 7 月 1 日起，公告取消 210 项进口商品最惠国暂定税率（请点击[此处](#)查阅取消暂定税率的商品清单）。

随着中国经济的发展，中国居民的购买力越来越强。根据公开信息，中国居民一年的境外消费超过了 2000 亿美元，其中很大一部分是购买消费品，境内外商品的价差被认为是消费外流的主要原因。中国政府希望能够通过降低关税来吸引消费回流。

自 2015 年 6 月 1 日起，中国数次对日用消费品进行关税调整。此次降税的关税调降幅度达 50%，涵盖了较大范围的日用消费品。



值得一提的是，此次所涉及的 1449 个税目的降税是以降低最惠国税率形式实现，而此前的数次日用消费品降税均是通过调整具有临时性的暂定税率的方式实现。公告同时取消了 210 个税目的暂定税率，这些暂定税率均高于此次降税之后的最惠国税率。这也进一步展现了中国政府降低日用消费品关税与开放市场的决心。

进口关税构成了进口商品价格的一部分，也是计算增值税和消费税的基础，关税调降之后中国进口日用消费品的销售价格有望降低。

受影响产业的企业应当审视关税降低对经营成本的影响，并酌情考虑调整供应链内的价格策略。

鉴于税率的适用是基于商品的税则编码，企业应当：

- 审慎复核商品编码以确保正确适用税则编码；
- 考虑运用海关预裁定制度，就包括归类、价格、原产地等相关涉税事项获得事先确定。

同时，提升通关效率对进口商保持竞争力也至关重要。提升海关信用等级，申请、保持“经认证的经营者资格（AEO¹）”将使相关进口商能够享受更多的通关便利措施。因此有关企业也应积极考虑采取措施以提升海关信用等级。

¹ 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 to further cut tariffs on daily consumable products

China has announced tariff reduction on a large scope of goods imported for daily consumable goods. The changes will become effect from 1 July 2018 covering 1449 HS codes.

Since 1 June 2015, China has steadily announced several duty reductions on imported daily consumable products as an ongoing commitment to boost industrial transformation and domestic consumption.

Highlights

On 30 May 2018, the State Council decided at an executive meeting to further reduce the import duty rate on daily consumable goods. The average import duty rates will be broadly reduced as below:

Goods	Current import duty rate (MFN)	Import duty rate as from 1 July 2018
Clothes, shoes, hats, kitchen kits and sports products	15.9%	7.1%
Household appliances, such as washing	20.5%	8%

machines and refrigerators		
Aquatic products and mineral water	15.2%	6.9%
Cleaning products, cosmetics and some healthcare products	8.4%	2.9%

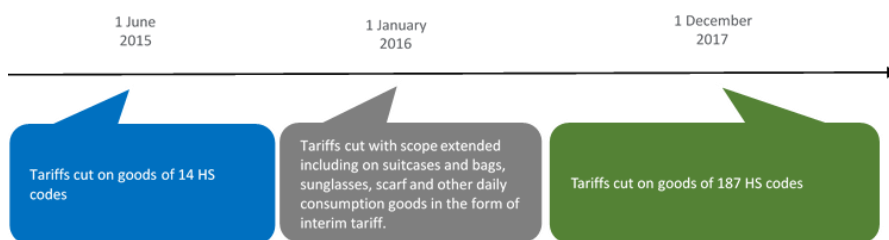
The government wants to ensure the end consumers benefit and also to continuously promote industrial upgrade of China.

On 31 May 2018, the Tariff Committee of State Council announced (Announcement No. 4 in 2018) in more detail the exact goods affected stating that the MFN rate of 1449 HS codes will be reduced. Also, due to the adjustment on MFN rate, the interim duty rate on 210 HS codes will not be applicable from 1 July 2018. The detail list of goods covered and rate adjustments were published together with the announcement. Please click [here](#) for the list of goods (Chinese only) whose MFN rates will be reduced; and [here](#) for the list of goods (Chinese only) whose interim duty will not be applicable.

Comments

With the development of China economy, the purchasing power of China residents is becoming stronger. Based on public information, Chinese pay more than 200 billion dollars on overseas consumption every year, a significant part of which is on the purchase of consumable products. The retail price gap is believed to be a main reason for consumption outflow. The China government wants to attract the consumption back to China by decreasing the customs duty.

Since 1 June 2015, there have been a number of specific reduction of import tariff on daily consumable products. The tariff cut this time, representing around 50% duty reduction, covers a wide variety of daily consumable products.



It is notable that, the latest duty reduction of 1449 HS codes takes the form of MFN duty rate, and previous duty reduction were reflected in the form of interim duty rate, which was on temporarily basis. The announcement abolishes 210 HS codes' interim duty rates as the rates are higher than the reduced MFN duty rates. It demonstrates China's determination to cut the tariff and open the market.

As import duty comprises a part of import product price and import duty is also a calculation basis of value-added tax and consumption tax, it is expected that the duty reduction will decrease the sales price of daily consumable products in China.

In addition, affected sectors should evaluate the tariffs cut impact on the operational cost and consider adjusting pricing strategy in supply chain.

Since the application of the favourable duty rate is based on HS code, companies should:-

- review the HS code carefully to ensure the correct application of the HS code; and
- consider utilizing the Customs advanced ruling mechanism to secure more certainty for tax issues of classification, valuation, country of origin.

It is also crucial for the importers to achieve clearance efficiency in order to remain competitive. Upgrading the Customs compliance rating and applying for the Authorized Economic Operator (AEO) status would enable importers to enjoy more privileges in terms of import efficiency.

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