



## 税务快讯

### 中国完善出口退税政策

为落实 2018 年 10 月 8 日国务院常务会议确定完善出口退税政策加快退税进度的措施，财政部和国家税务总局于近期陆续发布文件，明确自 2018 年 11 月 1 日起调高部分产品的出口退税率（参见[财税\[2018\]123号](#)），并对出口退（免）税企业分类管理办法进行优化（参见[国家税务总局公告 2018 年第 48 号](#)）。

#### 调整出口退税率

- 将相纸胶卷、塑料制品、竹地板、草藤编织品、钢化安全玻璃、灯具等 343 个产品出口退税率由 13% 提高至 16%。

将润滑剂、航空器用轮胎、碳纤维、部分金属制品等 293 个产品出口退税率由 9% 提高至 13%。

将部分农产品、砖、瓦、玻璃纤维等 536 个产品出口退税率由 5% 提高至 10%。

请点击[此处](#)了解调整后的以上各产品出口退税率表。

- 取消豆粕出口退税，豆粕是指产品编码为 23040010、23040090 的产品。
- 除以上所涉产品外，其余出口产品，原出口退税率为 15% 的，出口退税率提高至 16%；原出口退税率为 9% 的，出口退税率提高至 10%；原出口退税率为 5% 的，出口退税率提高至 6%。

#### 调整出口退（免）税企业分类管理办法

现行办法将出口企业管理类别分为一至四类：对于一类、三类及四类企业的评定标准采用正列举的方式，除上述三类外的企业为二类企业。在

对于不同类别企业的管理方式上呈现差别化待遇，如为一类出口企业提供绿色办税通道，且对符合条件的出口退（免）税申报应在 5 个工作日内办结相关手续；对于四类出口企业，除需要完成一系列的审核要求并排除所有审核疑点外，办结手续的时间一般为 20 个工作日内。

此次发布的 48 号公告对办法作出以下修改：

- 调整出口企业管理类别评定标准，使得一类、二类出口企业的门槛降低，部分企业因此可以受益并调高分类管理类别；
- 取消管理类别年度评定次数限制，信用评级高、纳税记录好的出口企业只要达到一、二类管理类别标准，就能尽快调整管理类别，提高其退税效率；
- 缩短评定调整工作的时间，要求各地税务机关按规定在 15 个工作日内完成评定调整工作。

此外，48 号公告还进一步明确了全面推行无纸化退税申报、鼓励外贸综合服务企业为中小企业代办退税等事项。

### 德勤快评

海关总署在 2018 年前三季度进出口有关情况新闻发布会上指出，由于中美经贸摩擦等因素对我国外贸发展的影响，2018 年前三季度，我国的货物贸易出口虽较上一年度增长 6.5%，但贸易顺差较上一年度收窄 28.3%。完善出口退税政策的适时出台，显示出我国正在进一步推行稳定外贸增长的措施。

#### 调高出口退税率

本次出口退税率调整是继今年 9 月 15 日对近 400 项税号的产品出口退税率进行上调之后的又一次大规模调整。经过此次调整后出口货物与服务退税率由原来的 16%、15%、13%、10%、9%、6%、5%、0% 共八档简并为 16%、13%、10%、6%、0% 共五档。

我们关注到此次的调整所涉及的大部分产品的出口退税率都有不同程度的提高，因此将对相关产业和企业带来利好，尤其是部分产品经调整后的退税率与征税率一致，能够实现增值税 100% 的退税。

豆粕是大豆提取豆油后的副产品，是制作牲畜与家禽饲料的主要原料。鉴于目前大豆已成为中美贸易博弈的重要产品，我国通过调整出口退税率来抑制豆粕的出口，以满足国内需求。另外，高耗能、高污染、资源性产品和面临去产能任务等产品在本轮调整中其出口退税率维持不变。

出口退税率一直是我国调节出口和调整产业结构的重要工具之一。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，如有必要且商业可行，与国外买方对出口价格的调整进行磋商；
- 复核出口产品的海关商品编码，判断产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；

- 新出口退税率的适用时点是根据出口日期来界定，企业可以合理安排出口进度以尽量享受较高的出口退税率；
- 此次提高出口退税率后，很多产品的出口征退税率将一致，原来通过外贸企业出口相关产品的生产企业可以分析调整出口安排是否有节约成本的机会。

对未纳入此次出口退税率调整的产品，具备调整诉求的相关企业可以与财政、海关、税务、行业协会等部门进行积极沟通，寻求通过税则调研进行出口退税率调整的可能性，并适时寻求外部专业机构的协助。

### 优化出口退（免）税企业分类管理

出口退（免）税政策在推动国民经济增长，促进对外贸易发展，增加外汇收入等方面起到了积极的作用。但是，长久以来，出于对出口骗税等违法手段进行严厉打击，从退税源头予以严厉管控的考虑，我国税务机关对于出口退税的审核一直较为严格。例如在实践中，许多主管税务机关在审核时强调形式要件的比对，对于形式要件无法满足法规要求的很可能不再做进一步疑点排查，而倾向于直接判定不予退税。随着轻事前、重事后的税务征管理念的逐步推行，出口退税领域也取消了多项前置审批程序，并强化后续管理措施，这些都对税务机关的出口退（免）税管理工作提出了更高的要求，同时也对纳税人的合规性提出了新的挑战。出口企业在充分享受现行税法环境下对于出口企业的一系列惠民政策的同时，亦需要关注现行税务管理形势下的合规性要求。

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# Tax Newsflash

## Export VAT refund policies further enhanced

China's State Administration of Taxation (SAT) issued SAT Bulletin [2018] No. 48 (Bulletin 48) on 15 October 2018 that optimizes the classification standards for entities eligible for an export VAT refund or exemption. The Ministry of Finance and the SAT jointly issued Caishui [2018] No. 123 (Circular 123) on 22 October 2018 that increases the export VAT refund rates of certain goods. Bulletin 48 and Circular 123, which apply as from 15 October 2018 and 1 November 2018, respectively, implement measures to improve the export VAT refund policy that were decided by the Executive Meeting of the State Council on 8 October 2018.

### Increase in export VAT refund rates

According to Circular 123, the export VAT refund rates are increased as follows:

- From 13% to 16% for 343 products, including photographic paper and film, plastics, bamboo floor coverings, woven rattan, tempered safety glass and lamps;
- From 9% to 13% for 293 products, including lubricants, aircraft tires, carbon fiber and certain metal products;
- From 5% to 10% for 536 products, including certain agricultural products, bricks, tiles and glass fiber; and
- For other products that benefited from a VAT refund rate of 15%, 9% or 5%, the refund rate is increased to 16%, 10% and 6%, respectively.

The export VAT refund is eliminated for soybean meal (HS code of 23040010 and 23040090).

Click [here](#) for a detailed list of the adjusted export VAT refund rates (Chinese only).

### Revised classification measures

Entities are classified into four administrative categories (Categories 1, 2, 3 and 4) for purposes of the export VAT refund, with different administrative measures applying depending on the category. For example, entities in category 1 can benefit from the "green channel" for tax services (i.e. expedited treatment), and the tax authorities must finalize the refund or exemption formalities within five business days from the date the claim is accepted. For entities that fall under category 4, the tax authorities must examine the information submitted by the entity and finalize the export VAT refund or exemption formalities within 20 business days from the date the authorities accept the claim.

Bulletin 48 makes the following changes to the categorization of companies for purposes of the export VAT refund:

- The criteria to qualify for categories 1 and 2 is lowered, thus allowing more entities to fall within the scope of those categories and benefit from more simplified formalities;
- The limitation on the frequency of administrative category assessments is removed. Provided an entity with a high credit rating and a good tax compliance history qualifies under category 1 or 2, it can apply for an adjustment to its administrative category, which will result in a more efficient tax refund process;
- The time needed for the tax authorities to complete the evaluation and adjustment is reduced to 15 business days.

Bulletin 48 also confirms the full implementation of paperless applications for VAT refund and encourages small-and-medium sized enterprises to engage integrated foreign trade service enterprises to process tax refund on their behalf.

### Comments

During the press conference announcing the import and export situation in the first three quarters of 2018, the General Administration of Customs pointed out that due to frictions in China-U.S. trade relations and other circumstances, the trade surplus dropped by 28.3% as compared to 2017, even though the export of goods increased by 6.5%. The timely introduction of an enhanced export VAT refund policy indicates that China is committed to taking necessary steps to foster and increase foreign trade.

#### *Increase in export VAT refund rates*

This latest increase in the export VAT refund rates follows the rate increases for about 400 products on 15 September. The bands of the export VAT refund rates for products and services now are reduced from eight (i.e. 16%, 15%, 13%, 10%, 9%, 6%, 5% and 0%) to five (i.e. 16%, 13%, 10%, 6% and 0%).

It should be noted that most refund rates have been increased to different degrees, which should benefit various industries and entities. For example, a full VAT refund can be obtained for products whose adjusted export VAT refund rate equals the applicable VAT rate.

Soybean meal, the byproduct generated from the soybean oil yield process, is a major component used to produce livestock and poultry feed. With soybeans being one of the most prominent products affected by the China-U.S. trade dispute, China is trying to meet domestic needs by eliminating the export VAT refund rate to curb the export of soybean meal. The export VAT refund rate of energy-intensive, high-polluting and resource products remains unchanged.

The export VAT refund rate is an important tool for China to regulate exports and adapt its industrial structure. Changing the rate will affect the costs and benefits of relevant export

companies. Therefore, potentially affected entities should consider the following:

- Undertaking a review of their current export status and evaluating the impact of the changes to the export tax refund rate on the entity;
- Reviewing current pricing policies and negotiating possible adjustments to export prices with the foreign purchaser;
- Reviewing the HS codes of affected export products, deciding whether the product classifications are correct, evaluating the applicability of relevant export VAT refund rates and making any necessary adjustments.
- If possible, adjusting the schedule of exports, since the timing of the export VAT refund rate is determined by the export date, which may allow entities to enjoy higher VAT refund rates.
- For manufacturing companies that have their products sold to and exported by trading companies, analyzing whether costs can be reduced by changing their export arrangement.

Companies with adjustment needs for products that are not part of the recent changes should consider actively communicating with the customs and tax authorities, industry associations and other relevant bodies to seek opportunities to express their needs through tariff-related research and/or obtaining assistance from external professional organizations, where appropriate.

#### *Optimize administration of export VAT refund or exemption entities*

The export VAT refund or exemption policy plays an important role in promoting national economic growth, boosting foreign trade development and increasing foreign exchange receipts.

However, to combat activities such as export VAT fraud and to control the source of refunds, the Chinese tax authorities historically have been very strict when examining export VAT refund claims. For instance, if an applicant failed to comply with formalities in the refund process, the tax authorities likely would not proceed with an examination of the claim. With the focus of tax administration gradually shifting to post-event administration and monitoring, many pre-examination and approval procedures have been eliminated and post-event administrative measures enhanced. This change requires that the tax authorities change their approach, but it also creates new compliance challenges for taxpayers. While export entities may be able to enjoy various beneficial policies, they need to be cognizant of the compliance requirements.

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