



税务快讯

2019 年中国关税政策

国务院关税税则委员会近期发布《2019 年进出口暂定税率等调整方案》（税委会[2018]65 号）；海关总署于随后也出台了《关于 2019 年关税调整方案的公告》（海关总署公告 2018 年第 212 号），并发布 2019 年进出口商品规范申报目录等操作文件。

根据 2019 年关税调整方案，自 2019 年 1 月 1 日起，中国将进一步调整部分关税税率，主要包括最惠国税率、暂定税率与协定税率等，涵盖农业、医药、制造业、重工业和信息技术等众多产业。

调整概况

1. 最惠国税率

为了促进更高水平的开放，中国政府在 2018 年陆续出台了一系列降低关税的措施，例如自 7 月 1 日起对汽车、汽车零部件、部分消费品实行关税下调；自 2018 年 11 月 1 日起降低 1,585 个税目的进口关税税率；预计关税总水平降至 7.5%。

在此基础上，本次关税调整中最惠国税率保持了相对平稳，主要调整系自 2019 年 7 月 1 日起，对 298 项信息技术产品的最惠国税率实施第四步降税。

2. 进口暂定税率

一般而言，进口产品暂定税率低于最惠国税率。为更好发挥关税宏观调控作用，继续支持中国的创新驱动发展和供给侧结构性改革，积极扩大进口，削减进口环节制度性成本，并结合国内外市场供需情况变化，2019 年 1 月 1 日起，中国将对 700 余项商品实施进口暂定税率。相较

于 2018 年年初 948 个实施暂定税率的商品，进口暂定税率税目又有了进一步的变化，主要包括：

情形	商品举例	调整原因
新增零税率	50 余种抗癌药品生产原料、杂粕	助力提升国内医疗水平，回应大众诉求，降低部分重大疾病患者的负担
降低现行暂定税率	棉花、部分毛皮	顺应国家减税降费政策，丰富居民的生活消费选择
继续实行较低的暂定税率	航空发动机、汽车生产线焊接机器人等先进设备、天然饲草、天然铀	鼓励进口国内发展亟需的先进技术与稀缺资源等产品
取消现行暂定税率	氯化亚砷、新能源汽车用锂离子电池单体、锰渣等 4 种固体废物	满足国内外供需情况变化及环境保护的需要，与进口废物管理目录的调整时间相衔接

此外，鉴于 2019 年 7 月 1 日起，中国将对 298 项信息技术产品的最惠国税率实施第四步降税，由此将导致部分信息技术产品的最惠国税率低于暂定税率，因此自 2019 年 7 月 1 日起，取消 14 项信息技术产品（包括手机用物镜、红外线测温仪传感器元件等）进口暂定税率，同时缩小 1 项进口暂定税率适用范围。

3. 协定税率

截止目前，我国已与二十多个国家或地区签订了双边或多边自由贸易协定。原产于这些国家和地区的进口商品将适用协定税率，协定税率通常低于最惠国税率。2019 年协定税率主要变化包括：

- 根据中国与新西兰、秘鲁、哥斯达黎加、瑞士、冰岛、澳大利亚、韩国、格鲁吉亚自贸协定以及亚太贸易协定，对原产于相关国家和地区的进口商品进一步实施降税；
- 根据内地与港澳签署的货物贸易协议，对原产于香港、澳门的进口货物全面实施零关税；
- 随着最惠国税率的降低，相应调整亚太贸易协定项下的孟加拉和老挝两国特惠税率。

相关文件特别指出，当最惠国税率低于或等于协定税率时，按相关协定的规定执行。自 2018 年实施一系列降税政策以来，部分减税商品的最惠国税率已经低于协定税率，出现了最惠国税率与协定税率短期内倒挂的情况。以“采用电动转向系统的转向盘、转向柱及转向器及其零件（HS 编码 87089490）”为例，自 2018 年 11 月 1 日起最惠国税率降为 6%，而根据中国与瑞士的自贸协定，该税目商品进口协定税率目前为 6.7%，从而导致其协定税率高于最惠国税率。进口企业需要对此类情形给予特别关注。

4. 出口关税税率

出口关税的设置与调整主要综合考虑国内市场的供给情况，对高耗能、高污染和鼓励留在国内的资源性产品进行征收。

2019年，中国将继续对108项出口商品征收出口关税或者实行出口暂定税率，税率维持不变；其中对78个税目的商品实行出口暂定税率，包括苯与黄铜丝等税目在内的部分商品的出口暂定税率为0。

与2018年对202项出口商品征收出口关税或者实行出口暂定税率相比，2019年取消了化肥、磷灰石、铁矿砂、银矿砂、铀矿砂、矿渣、煤焦油、木浆等94项商品的出口关税或出口暂定税率。

德勤建议

- 随着国家宏观经济调控政策的不断变化以及外部贸易环境的日益复杂，关税政策变化更加频繁，国家愈加重视利用不同进出口税收政策，来引导产业换代升级和促进行业良性竞争，从而推动国民经济的健康发展。建议广大进出口企业密切关注海关法规的更新变化，主动采取措施，应对政策变化对物流及财务方面的潜在影响。
- 2019年是中国“十三五（2016年至2020年）”战略规划的关键之年，一方面国家对于产业结构调整的目标更为清晰，建议对于符合国家政策鼓励行业的相关企业，充分利用国家优惠税收政策，汇聚成本优势；另一方面，随着产业技术和产品更新换代愈加频繁，企业可以考虑及时通过行业协会或中介机构与发改委、财政部、工信部、海关总署等政府部门开展积极对话，反映税目和税率合理调整诉求，例如申请设定特定税则税目、实施暂定关税税率、调整消费税率、提高出口退税率等，从而进一步提升国际竞争力。
- 2019年中国海关税则税目变化不大，但鉴于商品归类是进出口活动合规性的重要基础，建议进出口企业确保规范申报，建立、完善企业内部确定商品归类的流程，对商品归类进行复核，同时合理利用海关商品预归类机制，有效降低归类合规风险。
- 随着“一带一路”建设的不断推进，中国正在积极与更多的国家和地区签订双边及多边自贸协定。同时，随着各类关税税率的不断调整，协定税率与最惠国税率及暂定税率之间的差异也在不断变化。建议企业充分评估、复核供应链现状，并作出适当安排；同时积极关注中国正在进行的自贸协定谈判进展，以便未来在协定谈判完成生效后可以最大限度地利用协定税率所带来的优惠待遇。

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作者：

香港

展佩佩

合伙人

+852 2852 6440

sachin@deloitte.com.hk

上海

张晓洁

合伙人

+86 21 6141 1113

dozhang@deloitte.com.cn

上海
陈荣杰
高级经理
+86 21 2316 6922
rogechen@deloitte.com.cn

如您有任何问题，请联系德勤团队：

间接税服务

全国领导人

香港

展佩佩

合伙人

+852 2852 6440

sachin@deloitte.com.hk

海关与全球贸易服务

全国与华北区领导人

北京

周翊

合伙人

+86 10 8520 7512

jchow@deloitte.com.cn

华东区

上海

高立群

合伙人

+86 21 6141 1053

ligao@deloitte.com.cn

华南区

广州

张少玲

合伙人

+86 20 2831 1212

jazhang@deloitte.com.cn

华西区

重庆

汤卫东

合伙人

+86 23 8823 1208

ftang@deloitte.com.cn



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Tax Newsflash

2019 Tariff Adjustments

On 22 December 2018, China's Tariff Committee of the State Council announced the 2019 Plan for Adjustment of the Import/Export Tariff Rates (Shuiweihui [2018] No. 65), and this was followed by the 2019 Tariff Adjustment Plan released by the General Administration of Customs (GAC) (GAC Bulletin [2018] No. 212) on 28 December 2018, which contains implementation details for the new rates.

According to the 2019 tariff plan, as from 1 January 2019, additional adjustments will be made to import and export tariffs, including most-favored-nation (MFN) customs duty rates, interim duty rates and conventional duty rates, which will affect sectors such as the agriculture, pharmaceutical, manufacturing, heavy industry and information technology (IT) sectors.

Highlights of adjustments

MFN customs duty rates

China reduced tariffs several times during 2018 (e.g. the tariffs on automobiles, auto parts and certain consumer goods dropped on 1 July, and the tariffs on 1,585 tariff items were reduced as from 1 November) as part of the government's policy to further open the economy. As a result, China's overall tariff level is expected to be reduced to 7.5%.

The MFN customs duty rates for 298 items for IT products will be reduced as from 1 July 2019.

Interim import duty rates

The interim import duty rate of one HS code generally is lower than the MFN customs duty rate. To encourage imports of certain products, more than 700 items are subject to interim import duty rates starting from 1 January 2019. Changes mainly include the following:

Examples	Commodities	Reasons
Newly added zero rate items	Certain raw materials in cancer treatment drugs, chowder	Government is endeavouring to make medical treatment more accessible, reduce the burden on patients and improve the healthcare economy in general.
Interim import duty rates further reduced	Cotton, fur products	Government policy is to reduce taxes and fees and improve the standard of living and consumption choices for the population.
Low interim duty rates remain unchanged	Advanced equipment such as aircraft engines and automobile production line welding robots, natural forage, natural uranium	Government policy is to encourage imports of certain advanced equipment and resource products.
Interim duty rates eliminated	Solid waste such as thionyl chloride, lithium ion battery cells for new energy vehicles, and manganese slag	Government policy is to reflect changes to supply and demand at the domestic and international levels and ensure environmental protection. The measure aligns with adjustments made to the import waste management catalogues.

Beginning on 1 July 2019, China will launch the fourth-round tariff reduction of MFN customs duty rates for certain IT products. Some of the products' MFN customs duty rates will be lower than their prevailing interim duty rates. Therefore, the interim import duty rates for 14 IT products (e.g. objective lens for mobile phones, infrared thermometer sensor components) will be eliminated then and the applicable scope of one interim duty rate will be narrowed.

Conventional duty rates

China has concluded bilateral or multilateral free trade agreements (FTA) with more than 20 countries and regions. China will apply conventional tariffs on products originating from such countries/regions, which generally is lower than the MFN duty rate. The key changes include:

- Further tariff reduction under FTAs between China and relevant countries/regions, which will result in lower tariffs with trade partners such as Australia, Costa Rica, Georgia, Iceland, Korea (ROK), New Zealand, Peru and Switzerland, and under the Asia-Pacific Trade Agreement;
- Goods originating in Hong Kong and Macao will enjoy a zero tariff under the relevant arrangements on the trade of goods;
- Preferential tariff rates with Bangladesh and Laos under the Asia-Pacific Trade Agreement will be adjusted, along with a reduction in the MFN customs duty rates.

It is notable that the 2019 plan of the State Council specifies that when the MFN duty rate is lower than or equal to the conventional duty rate, the conventional duty rate will prevail. Due to several rounds of tariff cuts in 2018, the MFN rates for some products are lower than the applicable conventional duty rates. For example, the MFN rate for steering wheels, steering columns and steering gear and parts (HS code 8708.9490) using an electric steering system was reduced to 6% on 1 November 2018, while the applicable conventional duty rate under the China-Switzerland FTA is 6.7%.

Export duty rates

The setting and adjustment of export tariffs mainly takes into account the domestic supply situation, with such tariffs levied on high-energy consumption, high pollution and resources products.

In 2019, China will continue to impose the same export tariffs or interim export duty rates on 108 items. Interim export duty is applicable to 78 items, with some commodities subject to a zero duty (e.g. benzene and brass wire). In 2019, China will eliminate export tariff or interim export duty rate on chemical fertilizers, iron ore, uranium ores and concentrates, etc.

Comments

- The adjustments to China's macroeconomic policy along with the growing complexity of the international trade environment have resulted in more frequent adjustments to the tariff policy, which typically is used to encourage the upgrading of industry and enhance competition. Enterprises should monitor updates to the customs laws and regulations and proactively take steps to address any potential financial impacts of such changes.
- In 2019, i.e. the fourth year for China's "13th Five-Year Plan" (i.e. 2016 to 2020), China's intended target for industrial structural adjustment is clearer, so companies operating in China's encouraged sectors should make full use of national preferential tax policies. In addition, with the acceleration of industrial technology and product upgrading, enterprises should consider engaging in dialogues with government agencies such as the National Development and Reform Commission, the Ministry of Finance, the Ministry of Industry and Information Technology, and the GAC through industrial associations or intermediaries to seek support on needs with respect to tariff policies.
- Customs import and export tariffs only changed slightly for 2019. However, since HS classification is the basis to determine import and export duty rates, enterprises should assess their internal systems for managing HS classifications and declarations, review existing classifications to address any potential risks.
- With the progress of the Belt and Road Initiative and the development of free trade areas, more changes are likely to tariff rates and conventional tariffs. Import/export companies should examine their supply chains, make any necessary adjustments to benefit from the tariff structure and continue to monitor ongoing trade negotiations.

Deloitte Global Trade Advisory service team, which is based on Deloitte Global network, can provide the assistance on global trade business, including but not limited to classification, automation solution, as well as to identify potential duty saving and compliance issues by "Global Trade Radar". For more information or advice on the policy changes and the potential impact on your business, please feel free to contact Global Trade Advisory services team, Deloitte Indirect Tax.

Authors:

Hong Kong

Sarah Chin

Partner

+852 2852 6440

sachin@deloitte.com.hk

Shanghai

Dolly Zhang

Partner

+86 21 6141 1113

dozhang@deloitte.com.cn

Shanghai

Roger Chen

Senior Manager

+86 21 2316 6922

rogechen@deloitte.com.cn

If you have any questions, please contact:

**Indirect Tax
National Leader**

Hong Kong

Sarah Chin

Partner

+852 2852 6440

sachin@deloitte.com.hk

**Customs & Global Trade
National Leader/Northern China**

Beijing

Yi Zhou

Partner

+86 10 8520 7512

jchow@deloitte.com.cn

Eastern China

Shanghai

Liqun Gao

Partner

+86 21 6141 1053

ligao@deloitte.com.cn

Southern China

Guangzhou

Janet Zhang

Partner

+86 20 2831 1212

jazhang@deloitte.com.cn

Western China

Chongqing

Frank Tang

Partner

+86 23 8823 1208

ftang@deloitte.com.cn



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