



税务快讯

进口免税扩围 助力疫情防控

为了积极防控新型冠状病毒感染的肺炎疫情，海关总署及各地海关从今年一月以来下发一系列紧急公告，实施紧急便利措施，全力保障用于疫情防控的进口捐赠物资快速通关。在此基础上，财政部、海关总署、国家税务总局于2月1日发布 [6号公告](#)，规定自2020年1月1日至3月31日，对捐赠用于此次疫情防控的进口物资实行更为优惠的进口税收政策。

根据现行的《慈善捐赠物资免征进口税收暂行办法》，境外捐赠人无偿向受赠人捐赠的直接用于慈善事业的物资，可免征进口关税和进口环节增值税。其中，进口捐赠物资、捐赠人及进口捐赠渠道、受赠人等须符合有关条件才能适用上述办法下的进口免税政策。此次发布的6号公告拓宽了上述免税政策的适用范围，并明确免征税种包括关税、增值税及消费税。

新政概要

扩大进口物资范围

在原有政策基础上，在适用免税政策的进口捐赠物资范围中增加试剂，消毒物品，防护用品，救护车、防疫车、消毒用车、应急指挥车。

扩大捐赠人及渠道范围

原有免税政策适用于中华人民共和国关境外的主体实施慈善捐赠的情形；6号公告增加了两类情形：国内有关政府部门、企事业单位、社会团体、个人以及来华或在华的外国公民从境外或海关特殊监管区域进口并直接捐赠；境内加工贸易企业捐赠。并且，相应的捐赠物资应直接用于防控疫情。

扩大受赠人范围

在原有政策下，可适用免税政策的受赠人包括国务院相关部门、省级人民政府、指定的全国性社会团体，以及符合民政部门相关条件的社团或基金会。6号公告增加省级民政部门或其指定的单位。省级民政部门将指定的单位名单函告所在地直属海关及省级税务部门。

无明确受赠人的捐赠进口物资，由中国红十字会总会、中华全国妇女联合会、中国残疾人联合会、中华慈善总会、中国初级卫生保健基金会、中国宋庆龄基金会或中国癌症基金会作为受赠人接收。

另外，对卫生健康主管部门组织进口的直接用于防控疫情物资免征关税，省级财政厅（局）会同省级卫生健康主管部门确定进口单位名单、进口物资清单，函告所在地直属海关及省级税务部门。

已征收的应免税款予以退还

可享受免税的进口捐赠物资，已征税进口的，已征收的应免税款予以退还，有关进口单位应在2020年9月30日前向海关办理退税手续。其中：

- 尚未将进口增值税申报进项税额抵扣的，可凭主管税务机关出具的有关证明，向海关申请办理退还已征进口关税、增值税、消费税；
- 已将进口增值税申报进项税额抵扣的，仅向海关申请办理退还已征进口关税、消费税。

登记放行的便利通关措施

6号公告项下免税进口捐赠物资，可先登记放行，再按规定补办相关手续。

原产美国物资不加征关税

针对符合6号公告规定的进口且原产于美国的物资，不实施对美加征关税措施，即恢复中国对美232措施所中止的关税减让义务、不加征中国为反制美301措施所加征的关税；已加征税款予以退还。

建议

此次疫情的发展牵动着社会各界的心，企事业单位和个人纷纷从海外购入相关物资用于支援国内的疫情防控工作，缓解有关防护用品紧缺的局面。相关主体在积极组织进口物资的采购捐赠工作的同时，也应对其中所涉及的进口通关和税收事宜的影响有所了解，从而确保相关物资能够合规、迅捷、有效地抵达所需之处而发挥功用。有鉴于此，我们建议有意从海外购入疫情防护物资并用于捐赠的单位和个人考虑以下行动：

- **选择合适的进口方式：**除了根据6号公告按“进出口捐赠物资”方式报关进口以外，实践中捐赠人还可能存在以其他方式进口捐赠物资的情形，例如：
 - 以“一般贸易”货物方式进口，主要适用于国内进口人自境外付汇采购物资的情形，一般需缴纳进口环节税收，并需要提交相关许可证件。
 - 以跨境电子商务零售方式进口，该方式主要针对个人消费者，进口税收负担较“一般贸易”更轻，监管模式也更为宽松，但该项政策的适用对于进口商品和金额均有一定限制。

- 以个人邮递物品或旅客行李物品方式进口，一般要求相关物品系自用且在一定合理数量以内才可能适用免税待遇。但针对此次疫情，海关总署于近日也发出通知，对涉及疫情防护物资的予以适度从宽处理或通关便利。

相对而言，捐赠人通过上述三种情形进口的物资可不受有关受赠人或捐赠物品范围的限制，但可能产生进口税收负担。如果进口物资数量较大，则建议考虑按 6 号公告进行适用的可能性。

- **制定合适的物流方案：**目前，多家物流企业开通了全国各地驰援武汉救援物资的特别通道，优先向公益机构、医疗机构、企事业单位等有组织的救援团体开放。因此，有捐赠需要的企业和个人建议事先与物流公司进行沟通确认，保证物流方案的合适可行。尤其考虑到部分地区的交通状况，捐赠人可以选择安排在国际运输较为通畅的地区先行通关后，再将物资转运至相关地区的使用人。
- **了解实操的注意事项：**对于拟根据 6 号公告免税进口相关捐赠物资直接用于防控疫情的捐赠人和受赠人，应与海关保持密切沟通，积极了解物资进出口全程在实践操作中的各注意事项，以免物资通关受到迟延等不利影响，相关事项包括但不限于：
 - 关注物资在出口国的关务事宜，例如某些出口国海关要求出口人必须为海关注册实体，作为捐赠人的海外团体或机构未在当地海关注册的，可能需要委托其他当地实体作为名义出口人；
 - 确保捐赠人、受赠人、捐赠物资符合公告要求，尤其某些疫情防护用品的进口可能涉及技术规格等不同的证照要求，因此捐赠人有必要在采购前与物资的指定使用人（如医院等）进行仔细确认；请注意不要购买过期商品，保质期均应在 1 年以上；
 - 适用免税待遇的受赠人必须在海关登记注册，因此受赠人未办理海关登记注册的，应及时在海关办理临时登记注册程序；
 - 捐赠人与受赠人应准确填写境外捐赠函、物资进口证明及分配使用清单等进口文件，在填报前建议就有关信息与指定使用人先行确认；
 - 以登记方式先行办理验放手续后，进口方仍应及时补办相关的免税申请和通关手续；为了方便办理，进口方需准确填写相关物资清单、联系人和联系电话，并保持电话畅通；
 - 对于国内主体作为捐赠人的情形，建议及时与银行和外汇管理部门沟通，了解可操作的付汇方式；
 - 对已经交税但符合退税条件的受赠人，应及时对申请退税的数据和资料进行整理留档，并在 2020 年 9 月 30 日前办理退税申请事宜。
- **关注后续的政策发展：**由于此次疫情尚未结束，6 号公告在 3 月 31 日到期后是否会延长仍具有不确定性。与此同时，我们观察到企事业单位和个人进口疫情防护物资自用的情况也日益增多（如境外企业向境内关联企业提供物资用于防护等），截至目前此类情形仍应按一般规则处理。未来政府部门是否会视疫情进展对防护用品的进口政策增加特殊规定，相关单位和个人可保持密切关注。

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Tax Newsflash

Temporary import exemption granted for goods donated in response to novel coronavirus

On 1 February 2020, China's Ministry of Finance, the General Administration of Customs, and the State Taxation Administration issued new rules (Bulletin 6) that grant a temporary exemption from import duty, value added tax (VAT), and consumption tax for specific goods donated to help prevent the further spread of the novel coronavirus and control the epidemic. The exemptions apply to donations of qualifying goods by foreign parties and by domestic parties that import goods from overseas or special domestic areas. Bulletin 6 applies for a three-month period from 1 January 2020 through 31 March 2020.

Exemptions

Certain goods donated by foreign parties (e.g., companies, individuals, NGOs, and governments) to national and local governments, qualified social organizations, and qualified charitable foundations are exempt from import duty, VAT, and consumption tax.

This exemption also is available for such goods donated by domestic parties in either of the following situations (but only if the goods are immediately put into use to prevent the further spread of the novel coronavirus and control the epidemic):

- The goods were imported from overseas or special domestic areas under customs supervision (e.g., bonded zones); or
- The goods were (or were made from materials) in a bonded status (i.e., subject to suspension of duty and import taxes) and donated by a domestic manufacturer who imported or manufactured the goods under a "processing trade relief" arrangement. "Processing trade relief" is a special regime that allows a domestic manufacturer to import materials in a bonded status to process into finished goods for export overseas; where the finished goods or materials subsequently are not exported but diverted for consumption in the domestic market, the duty and import taxes previously suspended would be reinstated if no exemption was granted.

The types of goods eligible for the exemption are expanded to include virus infection testing supplies, disinfection supplies, virus prevention supplies (e.g., protective devices/gear), and assistance vehicles (e.g., trucks providing disinfectant services, ambulances).

Provincial governments may add entities to their list of qualifying donees (such entities would be included on a list supplied by the provincial governments to the various customs offices). Where a donor does not identify a specific donee, the donee will be assumed to be one of the qualified national social organizations (e.g., the Red Cross Society of China) to ensure the exemption treatment.

Other aspects of Bulletin 6

- If import duty, VAT, and consumption tax were collected on goods entitled to the exemption, the importer can

request a refund by submitting a refund application by 30 September 2020.

- If an importer already has claimed import VAT as a credit against its output VAT, the importer only can obtain a refund of the import duty and consumption tax paid.
- In addition to the duty/tax exemptions granted by Bulletin 6, imports of affected goods may be "fast tracked" through customs provided the importer registers the basic information with the customs authorities and subsequently submits the full customs declaration at a later date.
- For US-origin goods subject to exemption under Bulletin 6, no additional retaliatory tariffs would be imposed. For such additional tariffs already collected on goods eligible for the exemption, a refund can be requested.

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