



税务快讯

税政调研抓先机 提效降税减成本

每年年初，中国海关会启动开展年度税收政策调研，旨在评估进出口政策执行效果，收集和反映行业的政策需求，辅助宏观决策。符合国家经济政策导向和行业发展趋势的建议会被国务院或相关部委采纳实施，将为相关行业和企业带来直接的经济利益。海关鼓励企业积极参与到税政调研之中并提出有关领域的建议以促进进出口贸易的发展。考虑到新冠疫情对经贸环境的影响以及中美贸易局势，企业参与2020年税则调研，积极表达合理诉求显得尤为重要。

税政调研简介

税政调研属于经济政策研究范畴，是中国政府制定和调整进出口关税和监管政策的有效手段。为了适应全球经济环境的变化与挑战，中国政府通过开展税政调研的方式，鼓励企业积极反映现行进出口政策执行过程中存在的问题以及有利于行业参与国际竞争和未来发展的建议，寻求解决问题的合理方案，通过调整关税税率和监管措施保证经济和产业政策落地实施。一般而言政府会在制定下一年度进出口关税政策时予以考虑。对于一些特别的建议需求，也会在年中予以调整。

国务院关税税则委员会（以下简称“税委会”）是负责制定、调整和发布海关进出口商品税目和关税税率的机构，在包括海关总署在内的多个国家部委的支持下开展相关工作。

税则调研涵盖内容广泛，以下举例说明对于进出口企业而言，通过税政调研有望实现的利好：

对进出口企业的潜在利好

示例

调整进出口暂定关税税率	享受较低的进出口暂定关税税率	自2020年1月1日起，半导体检测分选编带机（8422.4000.10）的进口关税税率从8%下调至暂定关税税率5%

调整关税减免	享受关税豁免或零税率	深海养殖设备因被加入《国家支持发展的重大技术装备和商品目录》而自 2019 年 1 月 1 日起享受进口关税减免
调整出口退税率	享受较高的出口退税率	真空镀铝纸 (4811.5991) 出口退税率于 2018 年 9 月 15 日起由 0% 提高至 13%
调整监管条件	进出口监管条件豁免或简化	X 射线晶圆制造厚度测量设备 (9022.1990.20), 自 2019 年 1 月 1 日起取消旧机电商品禁止进口的监管要求
调整税则子目	明确、澄清常见税则问题, 便于企业准确运用税号	自 2018 年 1 月 1 日起, 删除并简化“玩具”税目, 从 12 个税号减少为 7 个税号, 有助于提高通关效率, 降低物流成本
调整跨境电商零售进口商品清单	从跨境电商零售渠道进口更多种类的商品 (按个人自用进境物品监管, 不执行有关商品首次进口许可批件、注册或备案要求, 享受进口税收优惠)	蒸汽眼罩自 2019 年 1 月 1 日起被列入《跨境电子商务零售进口商品清单》

然而另一方面, 税政调研的结果也可能对部分商品产生不利影响。在这种情况下, 企业应当及时对特殊情况进行应对以减轻或避免负面影响。例如, 电动汽车和插电式混合动力汽车用的锂离子蓄电池组, 自 2019 年 1 月 1 日起, 其进口暂定关税税率 8% 被取消, 适用 10% 的最惠国税率。在这种情况下, 企业需考虑及时根据自身商品提出差异化建议, 减少负面影响。

2020 年税政调研

最近中国海关启动了 2020 年度的税政调研工作, 海关总署和各直属海关陆续发布公告宣布新一轮税政调研的开展以及参与税政调研的具体要求。根据海关总署和各直属海关公布的相关政策, 预计在今年税政调研中, 应特别关注以下重点方向:

- 涉及提高疫情防控能力及医疗水平, 促进生物医药产业发展, 降低医药企业成本, 提高百姓医疗健康水平的商品: 国内外对疫情防控物资的需求预计将持续。与此相关的商品、生产原料, 生产设备和零件, 其关税税率和许可证管制要求预计将会是本次调研的重点之一。
- 企业在进出口领域或恢复商贸所需的关键性支持, 也将在本次税政调研有所体现: 例如, 其商品受到疫情或中美贸易争端严重影响的出口商, 可以建议提高出口退税率, 以促进其出口贸易。事实上, 今年 3 月 17 日, 财政部与国家税务总局已经宣布提高一千多项商品的出口退税率。
- 涉及消费升级产业、与百姓生活福祉密切相关的商品, 促进消费和改善民生类的建议: 自 2015 年 6 月 1 日以来, 中国已对日用消费品实施了多轮关税调降的政策。新冠疫情得到有效控制之后, 中国恢复宏观经济的一大关键举措, 将是继续保持中国国际进口博览会的发展势头和释放国内旺盛的消费能力。
- 进一步扩大跨境电商零售进口商品清单: 通过跨境电商零售渠道进口的商品可免于首次登记, 并享受更优惠的进口税收待遇, 即在限额内免征关税, 减按 70% 征收增值税和消费税。目前的跨境电商零售进口商品清单涉及 1,413 个商品编码。在新冠疫情下, 电子商务为消费升级注入了新的动力。本次税政调研的目标之一, 便是将更多商品列入跨境电商零售进口商品清单。

- 促进高科技等重点产业发展：目前只能从海外采购的高科技行业的关键设备和部件，预计也将得到本次调研的支持（例如涉及 5G 设备的关键零部件进口）。
- 节能环保产业：企业生产节能环保相关的设备、材料和商品，也将成为本次税政调研的重点之一。例如，生产新能源汽车的进口商可以提出适当调整商品编码结构或降低进口关税税率和消费税率的建议，以减轻进口税负。
- 资源性商品：随着中国经济的快速增长，战略性资源商品（如木材资源、水资源等）的需求也将持续上升。降低资源商品的进口关税税率，预计将会继续获得政策的支持。

企业如何参与税政调研？

进出口企业可以通过提交《税则修订调整建议表》和《税则调研报告》参与税政调研。其中，调研报告通常应涵盖四部分：

- 涉及商品的详情
- 调研需求的背景
- 现行政策的关键问题
- 修订现行政策的建议

上述申请资料有官方提供的固定格式，其篇幅并不长。因此，报告是否能以精确简练的语言和便于调研审核机构理解的方式描述建议调整事项有关的业务情况，是相关建议能否被成功采纳的关键。此外，参与税政调研的企业除了立足自身问题需求外，也需要同时站在行业整体发展和上下游产业链协同发展的角度提出税则调研建议。

税政调研建议和调研报告可向进出口企业注册地的直属海关提交。此外，企业亦可向主管该商品的海关总署税管局，其他审核机构（如国家发展改革委、商务部等），以及行业协会提交以表达相关的建议。

参与税政调研的时间

有意参与 2020 年税政调研的企业应根据各直属海关公布的时间表提交有关建议和报告。根据惯例，相关的建议、报告等材料通常可在三四月进行提交。

年度税政调研的时间跨度通常为一年，一般包括三个关键阶段。

阶段	内容
1	企业提交建议和报告 海关启动税政调研，企业向海关提交税政调研建议和报告以及相关证明材料
2	海关集中调研和审核 海关进行集中调研、开展对企业申请以及调研报告的审核工作
3	税委会审核 海关将复核后的申请建议提交给税委会，由税委会组织专家讨论、审核并批准实施

有效参与税政调研的建议

我们建议企业应当关注以下关键因素：

- 由于税政调研的建议是基于具体商品，因此首先需复核并确保所涉及商品编码的准确性；
- 企业应分析和评估自身的供应链安排和税负成本，结合国家宏观政策和产业上下游情况，提出可行的政策调整建议；

- 准备逻辑清晰、依据充分的调研报告及其他必要的申请材料，必要时可聘请第三方专业机构协助；
- 积极与各级海关主管部门及审批部门沟通，跟进税政调研进程，以促进税则调整建议被最终接受。

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- 协助根据企业供应链情况合理评估企业的税则调整需求，提出税则调整建议的可行性分析；
- 协助搜集产业发展以及现有政策的相关资料，详细分析目前企业面临的困难及其政策原因，并提出税则调整的合理依据（如现行政策未涵盖有关行业或商品，不同政策存在冲突，政策执行困难等）；
- 协助在详细分析的基础上，就缓解或解决有关困难提出合理的税则调整建议，确保相关建议既符合政府政策走向和产业发展趋势，同时切实可行；
- 协助准备向海关提交的税政调研报告和其他证明材料；
- 提交建议后协助跟进并与各级海关沟通，促进有关调整建议的最终采纳。

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Tax Newsflash

2020 tariff survey process underway

Beginning each January, China's General Administration of Customs (GAC) and the Tariff Committee of the State Council (CTCSC) collect and evaluate proposals from businesses on import and export tariffs, export VAT refund rates, and license controls (the "tariff survey"). The deadlines for businesses to submit proposals to the regional customs offices generally are in March and April.

The tariff survey

The government uses the tariff survey to determine economic policies that will promote development of various industries, generally by updating import and export tariffs and amending or implementing tax laws that affect such industries.

With the current global economic and trade environment impacted by COVID-19, and with the signing of the China-US trade agreement, businesses are encouraged to voice their concerns and propose specific tariff adjustments or other solutions that will facilitate trade during this unprecedented time.

The tariff survey generally covers the following areas:

Areas covered	Potential benefit for importer/exporter	Examples
Import/export interim tariff rates	Lower interim tariff rate for import/export	Machines for semiconductor testing, sorting, and tape braiding (8422.4000.10), import tariff cut from 8% to 5% via interim tariff rate since 1 January 2020
Tariff exemptions	Tariff exemption or a reduction to zero rate	Equipment for deep sea farming: import tariff exemption from being added to the catalogue of major technical equipment and products supported by the state as from 1 January 2019

Export VAT refund rates	Higher export VAT refund rate	Aluminium plated paper and paperboard coated, impregnated or covered with plastics (4811.5991): increase of export VAT refund rate from 0% to 13% as from 15 September 2018
License requirement for import/export	Waiver or simplification of the license requirement	X-ray thickness measuring apparatus of wafer manufacture (9022.1990.20): waiver of prohibition on import of used mechanical and electrical equipment
Adding or removing HS codes for specific goods	More clarity on HS code	Removal and simplification of the HS codes for toys (from 12 to 7) effective as from 1 January 2018, to increase customs declarations efficiency and reduce logistics costs
Adding or removing commodities to or from the cross-border e-commerce (CBEC) retail import list	Eligibility to import commodities under the CBEC retail program (to enjoy exemption of product registration requirement and preferential import tax treatment)	Steam eye mask added to the CBEC list as from 1 January 2019

The preparation of the tariff survey with subsequent adjustments usually takes one year and includes three stages:

- Proposals are submitted by businesses;
- The GAC and regional customs offices review the proposals and submit the agreed-upon proposals to the CTCSC; and
- The CTCSC reviews the proposals and makes the final determinations on tariff adjustments.

The 2020 tariff survey likely will address:

- Preferential measures in connection with products for the prevention and control of COVID-19, such as medical devices, drugs, and epidemic prevention products. Epidemic control and prevention products will continue to be in global demand, resulting in tariff rates and license control requirements of production materials, equipment, and parts, being one of the main focuses in the 2020 tariff survey.
- Import and export companies needing financial assistance, including companies that are resuming business and trade. For example, exporters, especially those with products that are heavily impacted by COVID-19 and the China-US trade agreement, could propose to increase the export VAT refund rate to reduce export business costs. In fact, on 17 March 2020, the Ministry of Finance announced a policy to grant a full refund for various products by increasing the export VAT refund rates of 1,084 items to 13% and 380 items to 9% as from 20 March 2020.
- Increasing consumption of certain consumer products such as higher-quality goods. These products have been subject to tariff reductions since 2015 and increasing consumption likely will be a way to encourage steady economic recovery.

- Increasing accessibility of pharmaceutical products by making such products more affordable to patients through a reduction in tariffs.
- Expansion of the CBEC retail import list. CBEC goods are exempt from the registration requirement for first-time importers, and enjoy preferential import tariff treatment (i.e., no duty and 70% of standard VAT and consumption tax levied within a set threshold). Currently, the CBEC list includes 1,413 HS codes of eligible goods.
- Reduction of import tariffs to encourage high-tech machinery and components (such as those for 5G devices), which currently can be sourced only from foreign suppliers.
- Supporting companies with businesses involved in energy conservation and environmental protection. For example, companies that import new energy vehicles could propose an adjustment to the HS code structure or to lower the import tariff rates.
- Bolstering the supply of certain natural resource products, such as wood and paper, by lowering the tariff rates of such products.

Proposal submission

Businesses should submit proposals following the process of the regional customs office in which they are registered. Proposals also may be submitted to the GAC, the Ministry of Commerce, the National Development and Reform Commission, and industry associations.

The proposal should be short and concise, and provide an overview of the products involved, any necessary background information, the main issues under current tariff policies, and suggestions to revise such policies.

Companies submitting a proposal should:

- Review the correctness of the HS codes of the products involved;
- Assess the supply chain arrangements and tax burdens to identify proposed tariff adjustments (considered in conjunction with national economic policies and industry issues);
- Prepare a data analysis to submit with the proposal that contains evidence in support of the proposal; and
- Follow the appropriate process for submission of the proposal and communicate thereafter with the customs authorities to facilitate the adoption of the proposal.

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