

税务快讯

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自贸试验区海关新政

海关总署在 2014 年 4 月 22 日召开的上海市政府新闻发布会上表示，将在中国（上海）自由贸易试验区（简称“自贸试验区”）推出 14 项海关监管服务新制度。这些新措施旨在简化企业的通关手续，加快通关速度，拓展自贸试验区功能等。此前，部分制度已在自贸试验区内的一部分企业先行试点。目前首批新政已于 5 月 1 日之前或自 5 月 1 日起落地；其余则将在 6 月 30 日前推广实施。

海关新政要点

便利通关措施

- 内销选择性征税（即将实施）

对设在自贸试验区内的企业生产、加工并销往国内市场的货物，企业可自主选择按其对应进口料件或实际报验状态，计算缴纳进口关税。这项措施可便于有关企业根据自身情况选择最优的计税方式。

- 旨在减少物流成本及提高通关效率的有关措施，例如：

- 对于进境货物，允许企业先提货进区，再办理通关手续（自 5 月 1 日起正式实施）
- 允许企业对已放行货物向海关自主集中缴付税款（即将实施）
- 海关可以企业 ERP 系统每日自动发送的工单数据为基础，对加工贸易项下进口的保税料件进行监管核销（自 5 月 1 日起正式实施）

功能拓展措施

- 保税展示交易（5 月 1 日前已正式实施）

符合条件的区内企业在向海关提供足额税款担保后，可以在区外指定场所开展保税展示交

易，对展示期间发生内销的货物实施先销后税、集中申报。该项举措将有利于经营高价值货物（如拍卖品、汽车等）的相关企业。

- 境内外维修（自 5 月 1 日起正式实施）

由此前的仅允许区内企业开展区内生产出口产品的返区维修，转变为允许符合条件的区内企业开展高技术、高附加值、无污染的境内外维修业务。

- 期货保税交割制度（5 月 1 日前已正式实施）

允许企业在自贸试验区内以保税监管状态的货物为标的物，开展期货实物交割。将实施区域从洋山保税港区扩大到整个自贸试验区，交割商品从铜和铝扩展至上海期交所所有上市商品品种。

- 融资租赁相关制度（5 月 1 日前已正式实施）

海关对融资租赁货物按照审查确定的租金分期征收关税和增值税。

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主页



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中文

Tax Newsflash

May 7, 2014

New Customs measures introduced in Pilot FTZ



China's General Administration of Customs announced in a press conference on 22 April 2014 that 14 new Customs measures are being implemented in the China (Shanghai) Pilot Free Trade Zone (Pilot FTZ). The measures aim to simplify and expedite the customs clearance process and already have been tested on a select group of enterprises in the Pilot FTZ. The first tranche of the new rules were launched on or before 1 May 2014, with the remainder to be rolled out before 30 June.

Highlights of new Customs measures

Measures to facilitate Customs declarations

- Optional import tax treatment for qualified products (to be implemented)
For goods produced in the Pilot FTZ and then sold into the non-FTZ domestic market, relevant enterprises may choose to have the import Customs duty determined by reference to the value of the finished goods or to the imported materials/components making up the goods. This measure will enable an enterprise to opt for treatment that best fits its business needs.
- Reducing logistics costs and/or improving the efficiency of Customs, e.g.
 - Goods will be allowed to enter the Pilot FTZ before the relevant Customs

declaration procedures are made (launched on 1 May);

- Import tax may be paid on a consolidated basis (to be implemented); and
- A work-order based e-system will be adopted by the Customs in the Pilot FTZ to facilitate the Customs monitoring and management on bonded materials imported under processing trade model (launched on 1 May).

Measures to expand the functions of Pilot FTZ

- Display of bonded goods outside Pilot FTZ (launched before 1 May)
Enterprises in the Pilot FTZ will be allowed to ship bonded goods outside the Pilot FTZ for display purposes, provided they pay a deposit to the Customs authorities. The import taxes due on the goods may not have to be paid until after the goods have been sold. This measure will be especially attractive to enterprises dealing with high value goods, such as goods from auction houses and vehicles.
- Repair and maintenance services (launched on 1 May)
Previously, repair and maintenance services could be carried out in the Pilot FTZ (or similar bonded zones) only on products that originally had been manufactured in and exported from the zone. The new rules allow qualified Pilot FTZ enterprises to provide "high-tech, high value-added, non-pollution" repair and maintenance services in the Pilot FTZ, irrespective of where the product was originally manufactured.
- Delivery of bonded goods for futures trading (launched before 1 May)
Bonded delivery services for futures trading will be provided throughout the Pilot FTZ and for all commodities listed on the Shanghai futures exchange. Previously, bonded delivery was limited to copper and aluminum in the Yangshan port area.
- Finance leasing (launched before 1 May)
Customs duty and import VAT under a finance leasing arrangement will be collected on an installment basis, subject to the review and approval of the Customs authorities.

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