

## 税务快讯

# 泛太平洋战略经济伙伴关系协定对中国企业带来影响



2015 年 10 月 5 日，泛太平洋战略经济伙伴关系协定（Trans-Pacific Partnership Agreement，简称 TPP 协定）谈判达成一致。虽然中国不是 TPP 协定的缔约国，然而作为当代最重要的自由贸易协定之一，TPP 协定可能会对中国企业的贸易活动造成影响。

### 什么是 TPP?

TPP 是一项区域性的自由贸易协定。目前 TPP 有 12 个泛太平洋地区的缔约国，包括澳大利亚、文莱、加拿大、智利、日本、马来西亚、墨西哥、新西兰、秘鲁、新加坡、美国和越南。TPP 协定致力于搭建一个占全球经济总量 40% 的自由贸易区，推动其成为亚太区域一体化的中心枢纽，并创建一套更符合全球贸易实际情况的规则体系。

TPP 协定涵盖与国际贸易相关的多个领域，包括：

- 海关管理与贸易便利化
- 卫生和植物检疫措施
- 技术性贸易壁垒
- 贸易救济
- 投资
- 服务
- 电子商务
- 政府采购
- 知识产权
- 劳工
- 环境

TPP 协定有待各缔约国国内立法机构批准后方能正式生效。

## 潜在影响 - TPP 协定缔约国之间的贸易

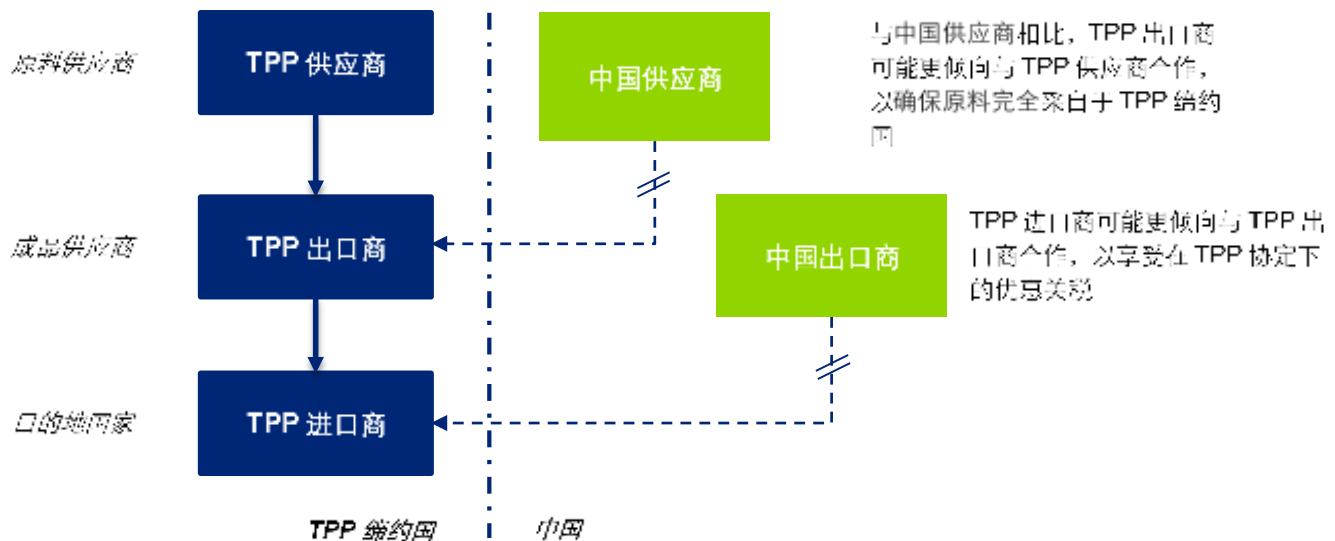
如下表所列，TPP 协定将在多个领域促进 TPP 缔约国之间的贸易发展：

领域	便利
更透明、快捷的通关流程	TPP 缔约国为货物的归类、估价、优惠原产地和优惠待遇申请等事项提供预裁定
原产地规则	在 TPP 缔约国生产产品时，任一 TPP 缔约国提供的原材料将与来自其他 TPP 缔约国的原材料同等看待
TPP 协定下货物贸易单证统一化	相较于现有的各种双边贸易协定，TPP 协定对单证的要求更为简化
集装箱和托盘的暂时保税入境	节省物流服务商的成本费用

TPP 协定生效后，90%税则的关税税率将降为零。

# TPP 协定对中国的潜在影响

尽管中国不是 TPP 协定的缔约国，但由于 TPP 协定将为 TPP 缔约国创造更多的贸易机会，因此可能会对中国的对外贸易产生影响（参见下图）：



- 对于最终目的地为 TPP 缔约国(尤其是澳大利亚、加拿大和美国)的货物贸易，中国出口商将面临更多来自 TPP 缔约国出口商的竞争压力。
- TPP 原产地规则要求货物完全在一个或多个 TPP 缔约国内获得或生产，这一较为严格的原产地规则使得中国原材料和产成品的出口商都有可能受到影响。

## 对中国企业的建议

我们建议可能受到影响的中国企业考虑采取以下措施：

- 评估 TPP 协定对目前与未来商业模式的潜在影响
- 制定应对策略以利用 TPP 协定的优惠待遇或缓解 TPP 协定可能带来的不利影响，可通过以下几个角度进行思考：
  - 供应链安排；
  - 税务影响；
  - 物流和价值链筹划

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## Tax Newsflash

# Impact of Trans-Pacific Partnership Free Trade Agreement on Chinese Companies



Negotiations for the Trans-Pacific Partnership (TPP) Agreement were successfully concluded on 5 October 2015. The TPP, which is considered to be the most significant trade-liberalizing pact in a generation, could affect the day-to-day operations of Chinese companies, even though China is not a signatory to the agreement.

## What is the TPP?

The TPP Agreement is a regional trade agreement between the following 12 Pacific Rim countries: Australia, Brunei, Canada, Chile, Japan, Malaysia, Mexico, New Zealand, Peru, Singapore, the US and Vietnam. In addition to essentially creating a free-trade zone that would cover about 40% of the world's economy and a central hub for further Asia-Pacific regional integration, the TPP aims to create a new set of rules and regulations that are more aligned with the realities of global commerce.

The TPP Agreement covers a wide range of areas concerning international trade, including the following:

- Trade in goods and continuing through customs and trade facilitation;
- Sanitary and phytosanitary measures;
- Technical barriers to trade;
- Trade remedies;
- Investment;
- Services;
- Electronic commerce;
- Government procurement;
- Intellectual property;
- Labour;
- Environment.

The agreement still must be ratified by the TPP countries before it will enter into force.

## Potential impact - trade among TPP countries

As highlighted in the following table, the TPP is expected to significantly facilitate trade among TPP countries in a variety of areas.

## Areas

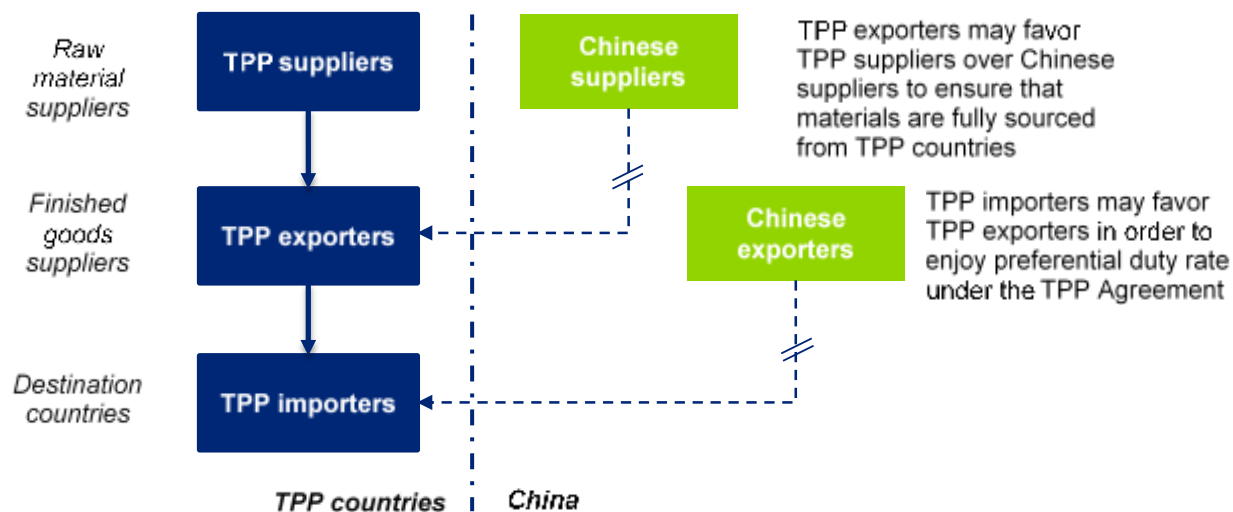
## Benefits

<b>More transparent and efficient customs procedures</b>	TPP countries will have to provide advance rulings for goods in relation to tariff classification, valuation, origin and claiming preferential treatment
<b>Regional rules of origin</b>	Inputs used in the production of a good from one TPP country will be able to be treated the same as inputs from any other TPP country when making a good
<b>Single set of documentation procedures for goods traded under the TPP</b>	Simplified documentation as compared to the rules under existing bilateral trade agreements
<b>Duty-free temporary admission of pallets and containers</b>	Cost and administrative savings for transport logistics services providers

Once the TPP Agreement enters into force it will eliminate duties to 0% for 90% of tariff lines.

## Potential impact of TPP Agreement on China

Although China is not a signatory to the TPP Agreement, international trade for Chinese companies could be affected, due to the anticipated increased market opportunities for the TPP countries. The following example illustrates the potential impact:



- Chinese exporters may face more challenges when competing with exporters in TPP countries for sales of goods into destination countries that are within the TPP network (especially, Australia, Canada and the US).
- The TPP rules of origin provide that goods originating from TPP countries should be wholly obtained or produced in the territory of one or more of the TPP parties. Due to the stringent origin rules, Chinese exporters of both finished goods and raw materials may be affected.

## Action steps for Chinese companies

Potentially affected Chinese companies should consider taking the following steps:

- Assessing the commercial impact to their current/future business operations.
- Develop an appropriate strategy to take advantage of the TPP Agreement and/or to mitigate the potential risks arising from the agreement. The key areas that should be considered include:
  - Supply chain structure;
  - Tax implications; and
  - Logistics and value chain planning.

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