

## 税务快讯

# 加工贸易业务范围扩大： 对您影响几何？



商务部和海关总署在 2015 年 11 月 10 日和 25 日联合发布了第 59 号和 63 号公告，对《加工贸易禁止类商品目录》和《加工贸易限制类商品目录》（以下分别简称为“禁止类目录”、“限制类目录”）进行了调整。值得欢迎的是，新的加工贸易禁止类和限制类目录剔除了原目录中的部分商品，因此扩大了加工贸易业务的适用范围。59 号和 63 号公告自发布之日起生效。

### 政策背景

加工贸易模式允许企业以保税状态进口原材料（即进口时暂免缴纳关税和进口环节税金），经过加工或装配后，将制成品复运出口。虽然中国鼓励企业开展大部分商品的加工贸易业务，但仍有部分商品被禁止或者限制在加工贸易模式下进出口，这些商品大都具有高能耗和高污染的特征。具体而言：

- 对于被列入加工贸易禁止类目录的商品，不允许开展相关的加工贸易业务。

- 对于被列入加工贸易限制类目录的商品，尽管可以开展相关的加工贸易业务，但加工贸易企业可能需向海关缴纳保证金。保证金的具体金额和管理方式通常取决于企业的海关信用等级，其金额最高可等同于企业在一般贸易方式下进口同类货物需缴纳的关税及进口环节税金。

政府通常根据市场供求、产业及宏观经济政策等情况对禁止类目录和限制类目录适时进行调整。

## 公告要点

为保持外贸稳定增长、调整进出口商品结构，商务部和海关总署此次从目录中剔除了部分商品。此次调整的主要变化请参见下表：

目录	主要变化
禁止类目录	共计剔除 11 个商品编码，例如： <ul style="list-style-type: none"> <li>• 银矿砂及其精矿（原禁止进口）</li> <li>• 未锻轧铋（原禁止出口）</li> </ul>
限制类目录	共计剔除 50 个商品编码，其中包括： <ul style="list-style-type: none"> <li>• 11 项原限制出口的商品编码</li> <li>• 39 项原限制进口的商品编码</li> </ul> 调整后的限制类目录中，限制出口的商品编码共计 95 项，限制进口的商品编码共计 356 项。

63 号公告同时明确了对从事限制类目录商品加工贸易的保证金要求。如前所述，此时企业开展加工贸易业务需要提供一定的保证金作为进口环节暂免征收的进口关税和增值税的担保。若进口料件制成品能在海关批准的规定期间内复运出口，之前缴纳的保证金可予以退还；反之，保证金将被转为相应的税款。

加工贸易下保证金的要求总结如下表：

海关信用等级	禁止类目录	限制类目录			其他商品
		81 项商品编码		370 项商品编码	
		东部地区 <sup>1</sup>	中西部地区 <sup>1</sup>		
高级认证企业	不允许开展加工贸易	空转 <sup>2</sup>			无保证金要求
一般认证企业		空转			
一般信用企业		半实转 <sup>3</sup>	空转		
失信企业		实转			

注释：

1. “东部地区”包括北京市、天津市、上海市、辽宁省、河北省、山东省、江苏省、浙江省、福建省、广东省。其他省市被归入“中西部地区”。
2. “空转”指企业仍需要在指定银行设立台账，但无需实际缴纳保证金。
3. “半实转”指加工贸易企业必须设立台账，并存入与进口环节暂免征收的关税及增值税金额的 50%等额的保证金。

需要注意的是，上述措施不适用于：

- 出口加工区、保税区等海关特殊监管区域；以及
- 海关特殊监管区域外以深加工结转方式在国内转入限制进口类商品和转出限制出口类商品的加工贸易业务。

## 德勤评论

我们预计，两则新公告的发布与实施将受到相关进出口企业（尤其是进出口商品与此次目录调整相关的企业）的欢迎，具体而言：

- 原先不允许开展加工贸易的商品将有机会在将来利用加工贸易这一机制获得节税机会；
- 已经开展有关加工贸易业务的企业有望在保证金方面享受更多的便利。

我们建议从事相关产品加工贸易业务的企业可考虑采取以下行动：

- 复核公司的供应链安排，重新评估开展加工贸易业务的可行性；
- 了解新公告对企业现金流的潜在影响；
- 考虑提高集团内正在或将要开展加工贸易业务的企业海关信用等级。

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## Tax Newsflash

Expansion of Products  
Eligible for Processing  
Trade Relief:  
Are you impacted?



On 10 and 25 November 2015, China's Ministry of Commerce (MOFCOM) and the General Administration of Customs (GAC) jointly issued two sets of guidance (Bulletins 59 and 63) that revise the catalogues of goods that are prohibited/restricted from processing trade relief (PTR) (the catalogues). The issuance of both bulletins are welcome as they remove certain goods from the original catalogues, thus expanding the product groups eligible for PTR. Bulletins 59 and 63 are effective as from the date of issuance.

## Background

PTR allows goods to enter into China under a bonded status (which means that no duty/import taxes are due) provided the finished goods are exported after processing. Although China encourages the development and use of PTR, certain goods (most of which are high energy consumption and pollution causing) are prohibited or restricted from import or export for PTR purposes. For example:

- PTR is not permitted for goods that are listed in the Catalogue of Goods Prohibited from PTR (Prohibited Catalogue).
- PTR is allowed for goods that are listed in the Catalogue of Goods Restricted from PTR (Restricted Catalogue), but the relevant enterprise may be required to pay a deposit to Customs. The amount of the deposit will depend on the enterprise's Customs compliance ranking and could be as high as the amount of duty/import taxes that would have been collected if the goods had been imported for non-PTR purposes.

China monitors and periodically adjusts the two catalogues according to market supply/demand, industry and macro-economic policies.

## Highlights

With a view to promoting exports and driving the transformation of the Chinese economic structure, the MOFCOM and GAC have removed certain goods from the catalogues, as follows:

Catalogues	Key changes
<b>Prohibited Catalogue</b>	Removal of 11 items under HS codes, e.g.: <ul style="list-style-type: none"> <li>• Silver ore and concentrates (for import); and</li> <li>• Unwrought bismuth (for export)</li> </ul>
<b>Restricted Catalogue</b>	Removal of 50 items under HS codes, specifically: <ul style="list-style-type: none"> <li>• 11 items from goods that are subject to export restrictions for PTR purposes;</li> <li>• 39 items from goods that are subject to import restrictions for PTR purposes.</li> </ul> <p>The revised catalogue contains 95 items under HS codes that are subject to export restrictions and 356 items of HS codes that are subject to import restrictions for PTR purposes.</p>

Bulletin 63 also clarifies the deposit requirement for the Restricted Catalogue. As noted above, companies conducting a PTR business may be required to provide a cash deposit to cover any potential customs duty/import VAT charges suspended at the time of import. The deposit is refundable if the finished goods are exported within the approved period. Failure to export finished goods within the approved period will lead to a forfeiture of the deposit.

The deposit requirements are summarized below:

Customs compliance ranking	Prohibited Catalogue	Restricted Catalogue			Other goods
		81 HS codes		370 HS codes	
		Eastern region <sup>1</sup>	Central-Western region <sup>1</sup>		
Advanced Authorized Companies	PTR not allowed	Deemed cash deposit <sup>2</sup>		No deposit requirement	
General Authorized Companies		Deemed cash deposit			
Generally Compliant Companies		50% cash deposit <sup>3</sup>	Deemed cash deposit		
Noncompliant Companies		100% cash deposit			

Notes:

1. "Eastern region" refers to Beijing, Fujian, Guangdong, Jiangsu, Hebei, Liaoning, Shandong, Shanghai, Tianjin and Zhejiang. Other provinces and cities are considered the "Central-Western region."
2. "Deemed cash deposit" means that the PTR company must set up a bank account at a designated bank, but it is not necessary to deposit cash into the account.
3. "50% cash deposit" means that the PTR company must make a cash deposit equal to 50% of the customs duty/import VAT charges suspended at importation.

However, the above treatment will not apply if:

- The PTR company is located in a special Customs Zone (e.g. Export Processing Zone or Bonded Zone); or
- Although the relevant goods fall within the scope of the Restricted Catalogue, they are transferred from (or to) other domestic manufacturers for further processing outside special Customs Zones and are still under Customs' supervision for PTR purposes.

## Comments

The new rules should be welcomed by enterprises engaged in import and export activities of products classified under the HS codes that are removed from the Prohibited and Restricted Catalogues. In particular:

- Affected companies that previously were not permitted to conduct PTR now may have the opportunity to utilize this tax efficient regime.
- Affected companies that already are conducting PTR may enjoy more favorable deposit treatment.

Potentially affected companies should consider the following actions:

- Review their supply chain arrangement to assess whether it is feasible to apply the PTR business model, where appropriate;
- Understand the potential cash flow impact of the new rule; and
- Consider upgrading the Customs compliance ranking for entities within the group that would be conducting PTR.



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