

Explanation by Officials on New Policy No 44 on Export Processing Trade

商務部產業司負責人就調整加工貿易限制類目錄進行解讀

Interpretation by Officials in Charge of Department of Industry of the Ministry of Commerce on the Changes to List of Goods Falling under the Restricted Category for Export Processing Trade

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7月23日，商務部與海關總署聯合發佈公告，公佈了新一批加工貿易限制類目錄。商務部產業司負責人就此次目錄調整的具體問題回答了記者提問。

On 23rd July 2007, the PRC MOFCOM and General Administration of Customs jointly announced a new Policy regarding the scope of goods falling under the restricted category used for export processing trade. Set out below is the reply by the spokesman to the questions raised by the newspaper reporters.

問：本次調整加工貿易限制類目錄的目的是什麼？

Q. What are the objectives for this amendment to the scope of the restricted category?

答：為了優化我國出口商品結構，抑制低附加值、低技術含量產品出口過快增長，減少貿易摩擦，緩解外貿順差過大帶來的突出矛盾，推進加工貿易轉型升級，實現外貿增長方式的轉變和社會經濟的可持續發展。

與此同時，為配合國家實施區域經濟發展戰略，加快形成佈局合理、區域特點明顯的加工貿易發展佈局，實行區域間差別政策，促進加工貿易向中西部地區轉移。

A. The amendment is aimed to optimize the structure for China's export goods, contain the export growth rate for goods with low value added contents and using low-level technology, reduce trade frictions with China's trading parties, alleviate conflicts brought about by the huge surplus in the trade balance, foster the upgrading and transformation of export processing trade, give effect to change in the growth pattern for foreign trades, and bring along sustainable development of the economy.

At the same time, the change is aimed to work in line with the national policy over regional economic development, to speed up and develop the rational deployment of export processing trade with differing features among the regions, to adopt the differential policies among the regions in China, and to promote the migration of export processing trade to the Central and Western regions.

問：本次公佈的加工貿易限制類目錄主要包括哪些商品？有多少個海關商品編碼？新增了多少？

Q. What major types of goods have been included into the restricted category in this announced policy? How many customs classification codes are involved and how many new codes have been included?

答：本次公佈的限制類商品目錄共 2247 個十位元海關商品編碼，其中 394 個是 2007 年之前發佈的，1853 個是新增的。新增商品類別主要涉及塑膠原料及製品、紡織紗線、布匹、傢俱、金屬粗加工產品等勞動密集型行業。

A. There are 2,247 customs classification codes in the list of goods under restricted category in the announced Policy. Among others, 394 codes have previously been announced before 2007 and 1,853 codes are added in this announcement. The newly added goods mainly consist of raw plastic materials and plastic goods, woven textile products, clothes, furniture and metal ware products with low level of processing. All belong to labor-intensive industries.

問：本次新公佈的加工貿易限制類商品在管理方式上與過去相比發生了哪些變化？

Q. What are the changes in the administrative measures in comparison with previous announcement for the goods falling under the restricted category for export processing?

答：一是 2007 年以前的限制類商品主要是按限制進口的方式管理的，而新增商品主要是按限制出口管理的。二是海關分類為 A、B 類的東部地區企業，均需按應徵收進口關稅和進口環節增值稅總額的 50% 繳納台賬保證金。中西部地區的 A、B 類企業實行台賬保證金“空轉”。C 類企業無論是在東部地區，還是在中西部地區，仍按原規定繳納 100% 的保證金。

A. The scope of goods under the restricted category announced before 2007 were administered as imported goods. The goods newly added to the category for restricted goods under the new Policy are administered as export goods. Secondly, export processing enterprises situated in the Eastern region and categorized as type A and type B enterprises by the Customs shall put up security deposit equal to 50% of the amount of duty and VAT on imported goods. Export processing enterprises situated in the Central and Western region and categorized by the Customs as type A and type B enterprises are required to keep a nominal account at the Bank designated by the Customs without the requirement for any security deposits. Type C export processing enterprises have to put up 100% security deposits in accordance with the existing policies, wherever they are situated. [Translator's note: the reporter of a prominent article in the business section of the South China Morning Post on 26th July 2007, shares a different view from us: he says "Companies importing metals, plastics and textiles into the mainland for use in products that will be shipped abroad will have to pay half of the purchase amount as deposits from next month.]

問：限制進口和限制出口有什麼區別？

Q. What is the difference between restricted category for export and that for import?

答：區別是兩種限制類方式的保證金計算基數和相關稅率是不一樣的：

--限制進口類是將進口料件直接列入限制類，保證金的計算方法是按進口料件本身的金額作為基數、按照相應的進口關稅和進口環節增值稅計征台賬保證金。

A1. Both the tax base for purpose of computing the security deposit and the tax rates are different between import goods and export goods: In respect of import goods under the restricted category, the computation of security deposit for import duty and

VAT is based on the amount of imported materials and parts, with references to the relevant import duty and VAT rates;

--限制出口類是將製成品列入限制類，分為兩種情況，一是企業出口製成品全部是限制類的，其對應的全部進口料件總額作為基數、按照綜合稅率計征台賬保證金；二是出口製成品清單中既有限制類、又有非限制類商品的，按照限制類商品出口額占出口商品備案總額的比例和進口料件的總額為基數，按照綜合稅率計征保證金。

A2. Export goods classified under the restricted category refer to finished goods: Where the finished goods are all for export, the computation of security deposit is based on the amount of imported materials and parts used in the manufacture of export goods, and then the computed amount is multiplied by a combined tax rate; Where the finished goods for export are made partly of goods under the restricted category and partly of goods not under the restricted category, the amount is apportioned first according to the ratio of the value for export goods falling under the restricted category to the total value of finished goods filed with the customs, and then is multiplied by the combined tax rate.

問：哪些企業可以從事限制類商品的加工貿易？

Q. What type of enterprises is eligible for doing export processing trade for goods under the restricted category?

答：有關規定如下：

A. The relevant provisions are as follows:

--東部地區現有企業可以繼續從事限制類商品的加工貿易業務，但須按規定繳納台賬保證金。

(i) Export processing enterprises located in the Eastern region can continue to carry on export processing trade, subject to the requirement for security deposit in accordance with the provisions in the Policy.

--東部地區在公告發佈之日後獲得外貿權的新設立企業，不能從事限制類商品的加工貿易，可以從事非限制類商品的加工貿易。

(ii) Enterprises that are granted the foreign trading right and set up in the Eastern region after the announcement date of this Policy are not permitted to carry on export processing trade on goods falling under the restricted category.

--東部地區已承接過委託加工、但不具有外貿權的加工企業，在公告發佈之後三個月內向所在地商務主管部門申請備案，並在公告發佈之後規定時間內取得了本企業外貿權的，不視為新設立企業，可以開展限制類和非限制類商品的加工貿易。但無論是否獲得外貿權，該類企業均可繼續承接委託加工業務。

在出口加工區、保稅區等海關特殊監管區域新設立的企業不受此政策限制。

(iii) Enterprises that do not have the foreign trading right but have previously been contracted to carry out the export processing trade can apply to the local foreign trade bureau within 3 months from the announcement date of this Policy to obtain the foreign trade right. These enterprises are not treated as newly set up enterprises and can continue to carry on export processing trade on goods classified under the restricted and non-restricted category. These enterprises however can continue to undertake export processing trade in the capacity of subcontractors whether or not they have acquired the foreign trade rights.

Enterprises newly set up in the export processing zone, free trade zone, and other areas under the customs supervision are not affected by this new Policy.

問：限制類目錄的執行有過渡期嗎？

Q . Is there any transitional period for the implementation of the restricted category for export processing enterprises?

答：本次公告的執行日期為 8 月 23 日。公告執行日期前已經商務部門批准、並持齊全和有效的材料向海關申請備案的加工貿易業務，可按原規定在有效期內執行完畢，免徵台賬保證金。執行日期前未向海關?蚊泄 蚶滿 A 或向海關申請備案時所提供的備案材料不齊全而未被受理的，企業須重新向商務主管部門和海關按新的限制類商品管理規定辦理審批和備案手續。

The new Policy will come into force on 23rd August 2007. Export processing contract for which approval have been obtained before the effective date and records have been filed at the customs in charge can be carried out in accordance with the old Policy within the statutory timeframe without the requirement for security deposit. Contracts that have not been submitted for record filing at the customs, or contracts submitted but have not been accepted by customs for want of complete information before the effective date of this new Policy shall reapply to the local office of MOFCOM for approval and file the record at customs in accordance with the provisions of this new Policy.

合同到期仍未執行完畢的，不允許延期，企業可按補稅內銷、手冊結轉、退運出境等規定辦理有關手冊核銷手續。同時，公告對合同有效期內的業務變更做出了明確規定，不允許申請對限制類商品品名、商品編碼、數量、金額進行變更，其他項目允許變更（如變更口岸）。

Contracts that have not been finished within the statutory timeframe shall not be given extension. Export processing enterprise can complete the verification and record closing procedure of the customs diary by selling the finished goods in the domestic market after the payment of back duty, transferring the materials and parts to a new contract, or returning the materials and parts to contracting party situated outside China. The new Policy specifically provides that during the valid contract period, the export processing enterprise is not permitted to submit application for amending product description, classification codes, quantity, and value. Amendment to other items in the contract is allowed (such as the change of frontier port for export).

公告發佈前中西部地區 B 類企業已徵收的台賬保證金，在其加工貿易手冊核銷前不予退還。

Type-B export processing enterprises located in Central and Western region and already paid security deposit before the announcement of this Policy cannot obtain the refund until after completing the verification and record closing procedure for the customs diary.

問：進口料件和製成品同時列入限制類的如何徵收台賬保證金？

Q. How is security deposit computed if both imported goods and export goods fall under the restricted category?

答：只按限制進口的方式徵收台賬保證金。不重複計征台賬保證金。

A. The amount of security deposit is calculated by reference to the imported materials and parts only. There will be no double counting and imposition of the security deposit.

問：執行日期前未獲得外貿權的企業包括所有類型的企業嗎？

Q. Do the enterprises that have not obtained the foreign trade right before the implementation date of this Policy include all types of enterprises?

答：是的。只要在公告發佈之日前未獲得外貿權的企業，無論是內資企業還是外資企業，都不允許開展限制類商品的加工貿易業務，商務部門不予受理業務申請，海關也不予受理備案。但可以開展非限制類商品的加工貿易業務。

A. Yes, the enterprises that do not obtain the foreign trade right before the announcement date of this Policy are not permitted to carry on export processing trade on goods falling under the restricted category. The local department of MOFCOM and customs in charge will not process any application submitted and record filing by these enterprises respectively whether or not they are domestically funded enterprises or foreign funded enterprise. However, these enterprises can carry on export processing business for goods falling outside the restricted category.

問：徵收台賬保證金包括來料加工嗎？

Q. Does the requirement for the security deposit include the enterprises that carry out the export processing with supplied materials and parts?

答：包括來料加工。加工貿易包括來料加工和進料加工兩種方式，因此，對加工貿易限制類商品徵收台賬保證金不分進料加工和來料加工，都須按規定的計征方法繳納保證金。

A. Yes, export processing trade includes both export processing with supplied materials and export processing with purchased materials. Export processing enterprises shall comply with the requirement for placing security deposits on goods falling under the restricted category, irrespective of the modes of the export processing trade.

問：東部地區具體指哪些省市？

Q. What provinces or cities are included in Eastern region?

答：北京、上海、天津、遼寧、河北、山東、江蘇、浙江、福建和廣東省。其他的省市則為中西部地區。

A. Beijing, Shanghai, Tianjin, Liaoning, Hebei province, Shandong province, Jiangsu province, Zhejiang province, Fujian and Guangdong provinces. Other provinces and cities are categorized as the Central and Western region.

問：什麼是綜合稅率？

Q. What is the composite tax rate?

答：綜合稅率是由進口關稅和進口環節增值稅稅率綜合計算所得，目前按 22% 計算。以後由海關總署根據具體情況適時調整。

A. The composite tax rate is computed with reference to the import duty and VAT rates on a basket of the imported goods. Currently the rate is at 22%. The General Administration of Customs shall announce any revisions to the policy should the situation for amendment arise in future.