

**Elaboration of Order No. 44 on the computation of security deposit for export processing enterprises, issued by the General Administration of Customs on 23rd August 2007**

海關總署對 44 號公告解釋，2007 年 8 月 23 日

In accordance with Article 2 of Order No. 44, the amount of the security deposit that applies to export processing enterprises categorized as type A, (including those type AA) and type B shall be computed in the following ways:

根據《44 號公告》第二條規定，對 A 類（包括 AA 類）、B 類企業，應繳納的台賬保證金計征方法如下：

1. Import goods under the restricted category

(一) 限制進口類商品

Amount of security deposit payable = the sum of import duty and VAT on all imported goods falling under the restricted category x 50%; where all the imported goods falling under the restricted category shall exclude the materials and parts falling under the restricted category that are received from up-stream export processing enterprises by inter-factory transfer for further substantial processing.

應繳納台賬保證金=(全部限制類進口商品應繳進口關稅和進口環節增值稅之和)×50%；上述“全部限制類進口的商品”不包括深加工結轉方式轉入的限制類料件。

2. Export goods under the restricted category

(二) 限制出口類商品

Amount of security deposit payable = total amount of bonded materials and parts filed at customs for record x (the amount of export goods under restricted category filed at customs for record / total amount of export processing goods filed for record) x composite tax rate x 50%; where the amount of goods falling under the category that are dispatched to down-streaming export processing enterprises for further substantial processing by inter-factory transfer is excluded from the “amount of export goods under restricted category filed at customs for record”.

應繳納台賬保證金 = 保稅進口料件備案總金額×（限制類商品出口備案金額 / 加工貿易出口商品備案總金額）×綜合稅率×50%；以深加工結轉方式轉出的限制類製成品的備案金額不計入上述“限制類商品出口備案金額”。

“Total amount of export processing goods filed for record” refers to all the amount of export goods filed for record; the composite tax rate is temporarily fixed at 22%.

“加工貿易出口商品備案總金額”是指全部製成品的備案金額；綜合稅率暫定為 22%。

3. Where the imported materials and export finished goods fall under the restricted categories for imports and exports respectively, the amount of security deposit is

computed and collected by reference to the amount of import materials and parts only.

(三) 當進口料件為限制進口類商品，且加工製成品為限制出口類商品時，只按限制進口類商品計征台賬保證金，計征方法同第(一)項。

Paragraph three means that where the “export processing certificate” as granted by the local office of the Ministry of Commerce to the export processing enterprise, are comprised of (i) materials and parts that are not falling under the restricted category for import goods and not transferred from any up-stream export processing enterprises, and (ii) finished goods that are not under the restricted category for export goods and not transferred to a down-stream export processing enterprise, the export processing enterprise is only required to provide security deposit for the record filing of production contract (or the amendments of production contract) by reference to the imported materials and parts. The amount of security deposit shall be computed with reference to and collected on materials and parts falling under the restricted category for imports, in the same way as provided under section one above. In this respect, there is no requirement for security deposit for finished goods falling under the restricted category for exports.

上述第三項是指當商務主管部門出具的《加工貿易業務批准證》中進口料件包含非深加工結轉轉入的限制進口類商品 且 出口製成品包含非深加工結轉轉出的限制出口類商品時，企業在向海關申請備案（變更）時，只須繳納按限制進口類料件計征的台賬保證金，而不須再繳納對限制出口類製成品計征的台賬保證金。限制類進口料件台賬保證金的計征方法同本條第（一）項。

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