



中國稅務及投資顧問有限公司
China Tax & Investment Consultants Ltd

中國

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**Presentations made
at various seminars**

- Topic : PRC Company Law, Accounting, taxation,
and customs rules
Co-organizer : Hong Kong Logistics Association
Date : 27th June 2005, Hong Kong
- Topic : Legal & Tax Aspects of M & A in China
Organizer : The Asia Business Forum
Date : 28th July 2005, Singapore
- Topic : PRC VAT Rules and Planning
Organizer : Business Information Asia
Date : 31st August 2005, Singapore

已舉辦講座及內容

- 題目 : 中國公司法、會計、稅法及海關法規
協辦單位 : 香港物流協會
日期 : 2005年6月27日, 香港
- 題目 : 中國公司合併收購公司法律及稅務問題
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- 題目 : 中國增值稅的規定及籌劃
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Please Contact 歡迎聯絡 :

Mr. Alfred K K Chan
ACMA, AHKICPA, ATiHK, MA
Cert. in China Tax, Accounting & Econ. Law
LLB (Chinese Law), Tsinghua University, Beijing
CPA (Practicing)

陳國基先生
北京清華大學中國法律學士
廣州暨南大學中國稅務、會計及經濟法證書
英國管理會計師公會會員、香港註冊執業會計師
香港稅務學會會員、國際會計學碩士



Does China have any company secretarial requirement in place?

Yes, it does but in Chinese contexts. Both PRC Companies and foreign investment enterprises (FIE) have to comply with the legal requirements for incorporation, continued existence and operating the business in accordance with the PRC Company Law, the JV law, and the law for wholly foreign owned enterprises (WFOE).

中國是否有法定公司秘書事項?

有的，但按中國的規定。所有中國的公司和企業必須遵守公司法、合資合作企業和獨資法律的規定，依法註冊，合法存在，守法經營。

What is joint annual examination?

According to the "Notice of the Implementation Plan for the Joint Annual Examination on Foreign Investment Enterprises" promulgated by the Ministry of Foreign Trade and Economic Cooperation on 10th December 1998, the annual examination is conducted across the board to ensure that all the FIE should carry out the business in compliance with the legal requirements. The legal representative shall submit to the governing administrative body a signed "Joint Annual Examination Report" and other prescribed financial information. All FIE's are required to submit information to the administrative body including the annual examination report, the financial statements and other materials, all signed by the legal representative.

甚麼是"聯合年檢"?

根據1998年12月10日外經貿部發佈的"關於對外商投資企業實行聯合年檢實施方案的通知"，年檢是指行政機關依法對所有外商投資企業進行的法定檢查。所有外商投資企業都要申報資料，由董事長簽署確認及提交"聯合年檢報告書"、"資產負債表"、"損益表"、及其他相關材料。



What if an FIE does not submit the information for annual examination?

First, the FIE cannot lawfully carry on business without submitting the required information. Second, the governing State Administration of Industry and Commerce can impose on the FIE a fine not exceeding RMB10,000. If the FIE does not rectify the non-compliance, the SAIC can revoke the business license in accordance with the law.

不按規定報送年檢有什麼後果?

第一，不能開展任何經營活動；第二，工商行政局可以處以一萬元以下罰款。逾期不改正，工商行政局可依法吊銷營業執照。

When does the annual examination on FIE take place?

It takes place once in a year and must be completed before 31st May each year.

外資年檢在何時進行?

每年1月1日開始至5月31日前完成。

Who conducts the annual examination?

Seven Chinese administrative bodies will conduct the annual examination including the State Administration of Industry and Commerce, National Tax Bureau, Local Tax Bureau, the Customs, State Administration of Foreign Exchange, Finance Bureau, Local office of Ministry of Commerce.

有哪些行政部門參與執行年檢?

一共有七個行政部門執行年檢，包括工商管理行政局、國稅局、地稅局、海關、外匯管理局、財政局、及外經貿局等。





What areas will the governing department of the State Administration of Industry and Commerce cover in the annual examination?

The main areas subject to annual examination include the following:-

1. Whether the corporate name in use is consistent with the registered name;
2. Whether the principle place of business is same as the approved registered office;
3. Whether the information of the legal representative has been changed following the pass of a board resolution;
4. Whether the paid up capital is the same as the registered capital;
5. Whether the FIE has received the capital by installments as per JV contract or the Articles of Association;
6. Whether there is unlawful withdrawal of capital from the FIE;
7. Whether there is a change in the economic nature of the FIE and any amendment made accordingly;
8. Whether the FIE is engaged in activities as per approved business scope;
9. Whether business license or the period of operation has expired;
10. Whether there is any change of investors for the FIE;
11. Whether there is any forgery, alternation, lease, borrowing of the business license;
12. Whether the FIE has not commenced business for 6 months since the date of incorporation, or has suspended business for 6 months during any period.

主管工商行政管理局進行年檢時，主要審查哪些內容？

年檢主要審查內容包括：

1. 企業使用的名稱與核准的企業名稱是否一致；
2. 企業的主要辦事機構所在地與登記主管機關核准的住所是否一致；
3. 企業在法定代表人的變更決議或者決定作出後，是否按照規定辦理變更登記；
4. 公司的實收資本與註冊資本是否一致；
5. 外商投資企業是否按照章程或合同規定的期限繳清出資；
6. 出資人是否有抽逃出資的行為；
7. 企業類型或者經濟性質發生變化，企業是否按照規定辦理變更登記；
8. 企業是否按照核准的經營範圍從事經營活動；
9. 企業營業執照的營業期限或者經營期限是否到期；
10. 有限責任公司股東或者股份有限公司發起人是否發生變化；
11. 企業有無偽造、塗改、出租、出借營業執照的行為；
12. 企業成立後是否超過6個月未開業或者自行停業連續6個月以上。



Under what circumstances will the FIE fail to pass the annual examination?

Failure in the annual examination refers to the cases of serious breach of the law, absence of business address, the failure by the investors to contribute capital as per approved time schedule, and being dormant either for 6 months since the incorporation date or for 12 months in any other period.

甚麼情況下外商投資企業不能通過年檢？

年檢不合格是指嚴重違反法律；沒有經營地址；投資者在規定期限內沒有出資；連續一年或開業半年內沒有經營活動。

What if the non-compliance found in annual examination is not rectified within the period prescribed by the local administration of industry and commerce (LAIC)?

There will be administrative punishment if the deficiency is not rectified on time. In serious cases, the approval authority shall revoke the approval certificate, and the governing LAIC shall revoke the business license.

如果在指定時間內未有改善，會否遭受處罰？

逾期未改者會被處罰；情節嚴重的，外經貿部門依法撤銷"批准證書"，主管工商行政部門依法撤銷"營業執照"。



General VAT Accounting Treatment

增值稅一般的帳務處理方法

Factory A sells some vehicle tyres to Company B for RMB5,000. Rubber costs RMB4,000 in domestic market. Both selling price and cost are exclusive of VAT. Assuming that VAT rate is 17% and consumption tax (CT) rate is 8%. The accounting treatment is as follows: -

A工廠向B公司銷售一批輪胎，售價為RMB5,000，橡膠成本為RMB4,000，售價成本價都不含稅。假設增值稅率為17%，消費稅為8%。帳務處理如下：

▶ **CT 消費稅 = 5,000*8% = 400 ; 由賣方負擔 borne by seller** ◀

▶ **Output VAT 銷項稅 = 5,000*17% = 850 ; 由買方負擔 borne by buyer** ◀

Dr 借	Account Receivable 應收帳	5,850
Dr 借	COS (CT charged to cost) 成本(消費稅進成本)	400
Cr 貸	Sales 銷售	5,000
Cr 貸	VAT payable 應付增值稅	850
Cr 貸	CT Payable 應付消費稅	400

▶ **Input VAT 進項稅 : 4,000*17%=680** ◀

Dr 借	COS 銷售成本	4,000
Dr 借	VAT payable 應付增值稅	680
Cr 貸	Account payable 應付帳目	4,680

▶ **Gross Profit 毛利 = sales 銷售 - costs 成本 - CT銷售稅 = 5,000 - 4,000 - 400 = 600**

▶ **VAT payable 應付增值稅 = 850-680 = 170**

▶ **CT payable 應付消費稅 = 400**



Special VAT Accounting Treatment 特殊問題的增值稅記帳方法

Example 1 例一

Accounting for VAT-exempt goods 免稅商品會計記帳

A food making FIE buys RMB 20,000 agricultural produce from farmers.
外商投資食品企業購買向農民買入農產品，貨價為RMB20,000。

Agricultural produce is VAT-exempt. The factory is entitled to have a 10% notional input VAT: $20,000 * 10\% = 2,000$

農產品免徵增值稅，但食品工廠可抵扣10% 虛擬進項稅額： $20,000 * 10\% = 2,000$

Dr 借	Raw materials 原材料	18,000
Dr 借	VAT payable (input) 應付增值稅 (進項稅)	2,000
Cr 貸	Bank 銀行	20,000





Special VAT Accounting Treatment 特殊問題的增值稅記帳方法

Example 2 例二

Deemed sale: non-cash capital contribution 視為銷售：實物出資

Company A transfers raw materials (RM) to Company B at cost as capital contribution. Cost of RM is RMB2 million. Fair value of the RM for VAT computation is RMB2.2 million. VAT rate is 17%. What's accounting treatment for Companies A & B ?

A公司以成本價轉讓原材料給B公司，以實物作為資金投入B公司。原材料的成本價是RMB2,000,000。原材料的公允價值是RMB2,200,000。增值稅稅率是17%。A公司和B公司的會計記帳方式？

In A's book 在A公司的帳目中

Dr 借	LT investment 長期投資	2,374,000
Cr 貸	VAT payable 應付增值稅*	374,000
Cr 貸	Raw material 原材料	20,000,000

In B's book 在B公司的帳目中

Dr 借	Raw materials 原材料	2,000,000
Dr 借	VAT payable (input) 應付增值稅(進項)	374,000
Cr 貸	Capital 資本	2,374,000

* Adopting fair value to compute VAT. * 以公允價值為計算增值稅。



Special VAT Accounting Treatment 特殊問題的增值稅記帳方法

Example 3 例三

Deemed sale - distribution of own made goods 視為銷售 分派自製貨品

A shoe-making factory gives a pair of shoes to each of its employee for own use, costing RMB5,000. Selling price is RMB5,500.

造鞋廠向每位員工派發一對鞋子自用，成本價RMB5,000，售價為RMB5,500。

In the book of account 在帳目中

Dr 借	Staff benefits 員工福利	5,935*
Cr 貸	VAT payable (17%) 應付增值稅(17%)	935
Cr 貸	Inventory 存貨	5,000

* VAT charged to staff benefits is not recorded as input VAT. VAT is computed on selling price.

* 增值稅在管理費用帳中反映，不記入進項稅。應按售價計算增值稅。





Special VAT Accounting Treatment 特殊問題的增值稅記帳方法

Example 4 例四

Accounting for purchase of fixed assets 購買固定資產的會計處理方法

An FIE buys a piece of equipment and pays VAT of RMB510,000. Equipment costs RMB3 million.

外商投資企業購買一套設備，繳付增值稅RMB510,000，該設備總值RMB3,000,000

Dr 借	Fixed assets 固定資產	3,510,000
Cr 貸	Bank 銀行	3,510,000

*Fixed assets are non-taxable items. *固定資產屬於非應稅項目。

Example 5 例五

Accounting for purchase of fixed assets 購買固定資產的會計處理方法

1 year later, the same equipment is sold. Assume that net book value is RMB2.7 million.

What is the VAT treatment if the asset is sold for RMB2.5 million, or if sold for RMB3.1 million?

It will attract a 4%* VAT if sold at above original cost. No VAT liability if sold below cost.

一年後售出設備。假設帳面淨值是RMB2,700,000，如果資產以RMB2,500,000或RMB3,100,000售出，則增值稅的處理方法又如何？

如果以高於原來的價格售出設備，要繳納4%的增值稅；但如果以低於原來的價格售出設備，則不會有增值稅。

*4% is rendered by half. *4%的增值稅減半徵收。



Special VAT Accounting Treatment

特殊問題的增值稅記帳方法

Example 6 例六

Use of purchased goods for non-taxable item

外購原料改變用途(用於非應稅項目)

A company pays RMB1.2 million for some construction raw materials, paying VAT RMB204,000. The RM is first delivered to the warehouse, but later is put to use in the construction of its own warehouse.

一間貿易公司以RMB1,200,000買入建築原材料，應付增值稅RMB204,000。原材料先作購買處理，然後用於建築自己的倉庫。

Upon receipt 原材料送到貨倉時

Dr 借	Raw material 原材料	1,200,000
Dr 借	VAT Payable 應付增值稅	204,000
Cr 貸	Bank 銀行	1,404,000

Upon issue for internal use 原材料用於建築自己的貨倉

Dr 借	Construction project 建築項目	1,404,000
Cr 貸	VAT payable 應付增值稅	204,000
Cr 貸	Raw material 原材料	1,200,000

*Own construction project is non-taxable item. *自用倉庫是非應稅項目。



Special VAT Accounting Treatment 特殊問題的增值稅記帳方法

Example 7 例七

Accounting for non-currency transactions 非貨幣交易的會計處理方法

Inventory is exchanged for a piece of equipment. Assuming that both the fair value of the fixed asset and inventory are RMB1 million.

一企業以存貨換入固定資產。假設固定資產與存貨的公允價值均為RMB1,000,000。

Exchange of inventory for fixed asset 以存貨換取固定資產

Dr 借	Fixed asset 固定資產	970,000
Cr 貸	Inventory (NBV) 存貨(帳面淨值)	800,000
Cr 貸	VAT payable 應付增值稅	170,000

Exchange of fixed asset for inventory 以固定資產換取存貨

Dr 借	Raw material 原材料	830,000
Dr 借	VAT payable 應付增值稅	170,000
Cr 貸	Fixed Asset (NBV) 固定資產(帳面淨值)	1,000,000

*The book value of the asset given up is adopted as the value of the asset received under the Chinese accounting rules.

*中國的會計准則規定以換出資產帳面值作為換入資產計值依據。



VAT Planning 增值稅稅務籌劃

Case 1 - sales promotion 個案一：銷售推廣

CASE 個案

Sales margin for product is 40%, selling price =RMB100, cost is RMB60. Seller, a general VAT taxpayer, is considering following sale promotion options:

貨物的銷售毛利是40%，銷售價格=RMB100，成本=RMB60。賣方是一般納稅人，現考慮作出以下銷售推廣活動：

(A) Selling product at 30% discount.

以7折價格售出貨物；

(B) Giving goods valued at 30 for free to those buying over 100 (costing 18 inclusive of VAT)

凡購物滿RMB100，獲贈RMB30的禮品〔含稅成本RMB18〕；

(C) Offering 30 cash rebate for those who buy over 100.

購物滿RMB100，回贈現金RMB30

**Which option is more cost effective to the seller?
對於賣方來說，哪一個選擇較符合成本效益？**

A 30% discount 7折價銷售

VAT 增值稅

VAT payable 應付增值稅 = $70 / (1 + 17\%) \times 17\% - 60 / (1 + 17\%) \times 17\% = 1.45$

Corporate income tax (CIT) 企業所得稅

Profit 利潤 = $70 / (1 + 17\%) - 60 / (1 + 17\%) = 8.55$

CIT 企業所得稅 = $8.55 \times 33\% = 2.82$ (元)

After-tax profit 稅後利潤 = $8.55 - 2.82 = 5.73$ (元)

B gift valued at 30 送出RMB30的贈品

VAT payable for 100 sales 以RMB100的銷售計算，應付增值稅

= $100 / (1 + 17\%) \times 17\% - 60 / (1 + 17\%) \times 17\% = 5.81$

Deemed sale for gift 贈品視為銷售：

VAT 增值稅 = $30 / (1 + 17\%) \times 17\% - 18 / (1 + 17\%) \times 17\% = 1.74$

Total VAT payable 應付增值稅總額 = $5.81 + 1.74 = 7.55$



VAT Planning

增值稅稅務籌劃

Case 1 - sales promotion 個案一：銷售推廣

Profit 利潤

$$= 100 / (1 + 17\%) - 60 / (1 + 17\%) - 18 / (1 + 17\%) - 7.5 \text{ (tax on casual income 個人偶然所得稅)}$$

$$= 11.31$$

Corporate income tax 企業所得稅

$$= (100 / (1 + 17\%) - 60 / (1 + 17\%)) \times 33\% = 11.28 \text{ (Gift and tax paid on behalf not deductible against income 贈品及代付稅款不可扣稅)}$$

After-tax profit 稅後利潤

$$= 11.31 - 11.28 = 0.03$$

30 cash rebate 現金回贈RMB30

VAT 增值稅

$$\text{VAT payable 應付增值稅} = 100 / (1 + 17\%) \times 17\% - 60 / (1 + 17\%) \times 17\% = 5.81 \text{ (元)}$$

Customer is required to pay Individual income tax. Withholding tax is 7.5.

客戶需繳個人所得稅代扣代繳稅款RMB7.5。 $30 / (1 - 20\%) \times 20\% = 7.5$.

Corporate income tax 企業所得稅

$$\text{Profit 利潤} = 100 / (1 + 17\%) - 60 / (1 + 17\%) - 30 - 7.5 = -3.31$$

$$\text{CIT 企業所得稅} = (100 / (1 + 17\%) - 60 / (1 + 17\%)) \times 33\% = 11.28$$

$$\text{After-tax profit (loss) 稅後利潤(虧損)} = -3.31 - 11.28 = -14.59$$



VAT Planning

增值稅稅務籌劃

Case 1 - sales promotion 個案一：銷售推廣

A Comparison of tax effectiveness on sales promotion 比較各類銷售推廣活動稅務效益

	Option A 選擇一 (Discount) 折扣	Option B 選擇二 (Gift) 送贈品	Option C 選擇三 (Cash) 現金回贈
VAT 增值稅	1.45	7.55	5.81
CIT 企業所得稅	2.82	11.28	11.28
Profit before tax 稅前利潤	8.55	11.31	-3.31
Profit after tax 稅後利潤	5.73	0.03	-14.59



VAT Planning

增值稅稅務籌劃

Case 2 - Tax planning 個案二 - 稅務籌劃

Sale company vs. Commission agent 選擇佣金代理或銷售公司

CASE 個案

Company A and Company B are under common ownership. A is going to enter a wholesale distribution agreement with B. Option 1: B acts as A's commission agent. Option 2: B buys from A

A公司和B公司屬於同一集團的子公司。A和B準備簽訂批發分銷協議。選擇一：B公司是A公司的佣金代理。選擇二：B公司向A公司購買貨物。

Option 1 選擇一

Product selling price is RMB1,000.

For every item sold, Company B receives a commission of RMB200.

貨物銷售價格 = RMB1,000。

每售出一件貨物，B公司收取RMB200佣金。

VAT for A : $1000 * 17\% = 170$, for B $(800 - 800) * 17\% = 0$ (B公司)
增值稅(A公司)

Business Tax (BT) : B has to pay a BT of RMB10. $(10 = 200 * 5\%)$
營業稅 B公司需要繳付RMB10營業稅

Total taxes = $170 + 10 = 180$
稅項金額總數

Option 2 選擇二

VAT A : $800 * 17\% = 136$
增值稅 (A公司)

VAT B : $(1,000 - 800) * 17\% = 34$
增值稅 (B公司)

Total tax = $136 + 34 = 170$ with no Business Tax. Saving is RMB10.
稅項金額總數 沒有營業稅，可節省RMB10。

A's saving = $170 - 136 = 34$ B's additional tax payment is = $10 - 34 = -24$
A公司節省的稅款 B公司的多付稅款



Non-tariff Measures on Foreign Commodity Trade in China (Part 1)

中國進出口商品貿易適用的非關稅措施 (之一)

How are the commodities classified under the Chinese law?

The administrative supervision over the goods moving across the Chinese border can be classified according to different legal definitions:

1. Goods are classified under the prohibited, restricted, and freely traded categories.
2. Goods are either classified into electrical and electronic goods, or classified into non electrical-and-electronic goods (the general goods).
3. Goods can be classified as state trading goods or goods subject to designated trading, and general goods according to the legal capacity of the foreign traders.
4. Certain specific goods under the joint supervision and control of the customs and the administrative bodies other than the Ministry of Commerce.
5. Goods can be classified as general goods, bonded goods, goods exempted from duty and internal taxes, goods subject to reduction in internal taxes, and temporarily imported goods. We deal with them under the topic of tariff measures in a separate article.

中國法律對進出口商品如何分類？

根據不同的法律定義，中國政府對進出境貨品有以下的方式：

1. 禁止類、限制類、及自由進出口類貨物；
2. 機電產品及非機電產品(一般貨物)；
3. 國營貿易，指定經營管理，及一般商品；
4. 需要經商務部以外的其他行政機關批准進出境商品。
5. 進出口貨物亦可劃分為一般進出口貨物、保稅貨物、減免稅貨物，及暫時進出口貨物。有關貨物的進出口關稅措施已在上一期討論。

How does Chinese government administer the import-export commodity trade?

The Chinese government exercises legal jurisdictions over the foreign trade in the following aspects:

1. goods moving across the Chinese border, containers, packing materials for the goods, and the transportation means moving across the border;
2. the persons engaged in foreign trades including the consignor, the consignee, the transportation company and the declaration agent;
3. the supervision and control over the flow of funds arising from the cross-border settlement for trading in goods.

中國政府如何對進出口貿易實施管理？

中國政府對進出口貿易實施從三個方面管理：

1. 對進出口物的管理，包括貨物、貨物容器、包裝物、進出境運輸工具；
2. 對人的管理，對象包括收貨人、發貨人、代理人、運輸公司、報關公司、報關員的監管；
3. 對因支付進出口貨物而發生跨境資金流動的監督和管理。

Can the consignee waive the right to claim any imported goods?

The consignee shall not waive its right to claim the imported wastes that are banned from import, nor shall they waive the right to goods that cause pollution to the environment. In case that the shipment cannot be returned, the Chinese customs or relevant governing administrative departments shall supervise the destruction or proper handling of the said goods. The consignee is required to bear the costs of destruction or handling. If the information of the consignee is unknown, the carrier shall bear the costs.

收貨人可否放棄已進境的貨物？

收貨人不得聲明放棄已進境的禁止類限制廢棄物，亦不能放棄造成環境污染的貨物。無法退運的，由海關或有關主管部門監督銷毀或妥善處理，收貨人需承擔銷毀或處理費用。收貨人不詳的，由承運人擔銷。



What types of non-tariff measures are in place for goods under the restricted category?

Restricted goods are subject to non-tariff measures of quotas and licensing requirement. Quotas apply to goods that are subject to quantity restrictions while licenses apply to goods that are not subject to quantity restriction. Every year the Ministry of Commerce announces the official "Catalogs of goods subject to the administration of import and export licenses" respectively that apply in the following year. In 2005, imported goods for which import licenses are required under the restrictive category include the following 3 categories with 83 HS commodity coding under the 8-digit heading (5 categories with 123 HS commodity coding under the 8-digit heading in 2004): chemicals subject to state supervision and control, chemicals for drug-making, and halogenated derivatives of acrylic hydrocarbons.

Goods subject to export license under the "Catalog of goods subject to administration of export licenses" consist of some 47 classes, subject to the export quota licensing, quota bidding, and export license administration. In accordance with the "Catalog of Goods Subject to Export Licensing Administered under Multi-level Issuing Bodies", the Quota Licensing Department of the MOC, the Local Special Offices of the MOC, and the issuing bodies at the provincial-level government (including the municipalities directly under the State Council, the provincial capitals, and cities with independent development plans) issue the export license for goods under their respective jurisdictions.

The importation of motor vehicles and accessories requires quota licenses. As from 1st January 2005, the Chinese government has removed the quota requirement for motor vehicles and accessories, and reclassified these products from the restricted category into freely traded category, to which the automatic import licensing system applies.

中國政府對限制類商品實施哪些非關稅措施？

限制類商品適用的非關稅措施主要有配額與許可證兩種。配額適用於中國政府實施數量限制管理的商品，不實施數量限制管理的商品，實施許可證管理，商務部分別每年發布下年度的〈出口許可證管理商品目錄〉與〈進口許可證管理商品目錄〉。2005年實施進口許可證管理的商品有3種，總計83個8位元HS編碼（2004年有5種，總計123個8位元HS編碼）：監控化學品、易制毒化學品、消耗臭氧層物質。

屬於2005年出口許可證管理商品目錄共有47種，分別實行出口配額許可證、出口配額招標、出口許可證管理。根據《出口許可證管理商品分級發證目錄》，按照出口商品分類，出口許可證由以下行政部門簽發：商務部配額許可證事務局、商務部各地特派員辦事處、各省級（包括直轄市、省會市、計劃單列市）發證機構。

原來汽車及零件受配額許可證管理。從2005年1月1日起，中國政府撤消進口配額的限制，將汽車及零件從限制類歸入自由進出口類貨物，適用自動進口許可證管理。





What is the scope for goods under the prohibited category?

The MOC together with other ministries drafts, revises and announces periodically the Catalogs for Prohibited Goods and Restricted Goods. The MOC has so far announced 5 batches of import goods belonging to the prohibited category, and 2 batches of export goods belonging to the prohibited category. Goods falling into the prohibited categories also include the goods banned from importation under the PRC Law for the Prevention of Environmental Pollution by Solid Wastes, the animals, plants and their products under the PRC Law for the Quarantine of Animals and Plants, and the goods under the PRC Administration Law for Pharmaceutical Products. In addition, the Chinese customs imposes ban on import and export goods that infringe on IP rights.

如何界定屬於禁止類進出口商品的範圍？

商務部或聯同其他部門定期編制、修訂、公佈《禁止進口、出口商品目錄》及《限制進口、出口商品目錄》。商務部先後公佈了5批禁止進口商品目錄，及2批禁止出口商品目錄。禁止進出口商品還包括：根據《中華人民共和國固體廢物污染環境防治法》規定的不允許進口的廢物，根據《中華人民共和國進出境動植物檢疫法》規定的不允許進口的動植物及其制品。根據《中華人民共和國藥品管理法》規定的不允許出口的藥品。此外，海關亦禁止侵犯知識產權商品進出口。

What is the scope of goods under the freely traded category?

Goods not included in the above two categories are traded freely and are not listed specifically. Goods under the freely traded category are not subject to administrative restrictions except that the importer needs to comply with the automatic licensing requirement for purpose of statistics compilation. The administrative body should issue the import license to the applicant within a maximum of 10 days. As from 1st January 2005, the Department of mechanical and electrical products of the MOC is vested with the authority to issue the automatic import licenses for automobile and accessories.

如何界定屬於自由貿易類貨物的範圍？

不在禁止類限制商品目錄之內的商品是自由進出口類商品，其進出口不受限制。但由於監測貨物進口情況的需要，中國政府對自由進口貨物實施自動進口許可管制。行政機關對屬於《自動進口許可管理貨物目錄》內商品，最長需收到申請之日起在10天內簽發許可證予申請人。《貨物自動進口許可商品目錄》中屬商務部管理的汽車物品，由商務部簽發《自動進口許可證》。

What types of goods are subject to specific control measures on entry and exit at Chinese frontier ports?

The import and export of specific category of goods are subject to additional administrative approvals or licensing requirements independently from the Chinese customs. Pharmaceutical products, firearms and ammunition for non-military use, archaeological finds, endangered species, gold or silver bullions, products made of gold or silver, audio-video products, printed materials, and solid wastes fall within the scope of specific goods. The Chinese customs will not release those specific goods in the absence of the entry-exit approvals or licenses granted by the relevant administrative bodies. Note that the Chinese customs itself will not assume the role for granting approval and the issue of entry-exit permits. Rather, they perform an

administrative role in handling the entry and exit of the goods at various frontier ports in accordance with the approval certificate and permits issued by other government administrative bodies. The import and export of those specific goods are subject to dual government administrations.

哪些商品適用特別進出境管制措施？

一般商品適用許可證管理、配額管理、進口機電產品審批、食品衛生檢疫、動植物檢疫等措施。對特殊商品包括藥品、民用槍枝彈藥、文物、瀕危物種、金銀及其製品、音像製品、印刷品、固體廢料的進出口管理，當事人需要向有關部門取得行政許可，海關才憑證予以放行。海關本身不審批和簽發進出境行政許可，海關的角色是實施對上述其他行政機關和部門對進出境貨物管理的再管理。中國政府對特定商品的進出境實施雙重管理。



<i>Item of specific goods</i> 特殊商品項目	<i>Import / Export</i> 進口 / 出口	<i>Administrative Bodies</i> 行政部門
Printed materials 印刷品	Imported by China Books Import & Export Company 中國圖書進出口總公司經營進口	Approved by State Administration of Press and Publication 新聞出版總署審批
Firearms and ammunitions for non-military use 民用槍枝彈藥	Import 進口	Ministry of Public Security 公安部
Wireless and communication equipment 無線電通訊設備	Import 進口	Ministry of Information Industry 訊息產業部
Audio and video products 音像製品	Import 進口	Ministry of Culture 文化部
Toxic chemicals, 1st import of other chemicals 有毒化學品	Import 進口	State Environmental Protection Administration of China 國家環保局
Solid wastes to be recycled as raw materials 可作原料用固體廢料	Import 進口	State Environmental Protection Administration of China 國家環保局
Endangered species of animals and plants 瀕危物種	Import & export 進口/ 出口	Ministry of Agriculture 農業部
Foods 食品	Import & export by approved or registered manufacturers only 由獲得註冊或登記公司進出口	Ministry of Health, National Certification & Accreditation Supervision Bureau 衛生部、國家認證認可監督管理局
Bullion and silver 金銀及其製品	Export 出口	People's Bank of China 中國人民銀行
Archaeological finds 文物	Export at designated ports 在指定口岸出口	Ministry of Culture 文化部
Pharmaceutical products 藥品	Import & export at designated ports 在指定口岸進出口	State Food and Drug Administration 食物藥品監督總局



SCOPE OF OUR SERVICES

我們的服務

DIRECT AND INDIRECT INVESTMENT IN THE PRC

- Setting up PRC Sino-foreign equity joint venture enterprises, Sino-foreign cooperative joint venture enterprises, wholly foreign owned enterprises, wholesale and retail trading companies, representative offices for foreign enterprises. Setting up of processing trade factories in Mainland China;
- Post-incorporation compliance with requirements for accounting, taxation, customs, foreign exchange control and company corporate compliance, etc;
- Providing consultation on PRC laws and regulations relating to tax, accounting, customs, foreign exchange, company, labor and social security;
- Providing consultation on various entry modes of foreign investors into the PRC market within the framework of WTO and CEPA, assisting in merger and acquisition of domestic Chinese companies and foreign investment enterprises;
- Assisting clients in locating suitable factory sites in the Mainland China, and obtaining licenses for environmental compliance, customs record filing, commodity inspection and quarantine for imported capital equipment, assisting in shipping and logistic services and customs clearance;
- Searching and registering trade mark in Mainland China, customs record filing of IP rights, etc.

直接及間接對華投資

- 設立中外合資經營企業、合作經營企業、外資經營企業、批發及零售貿易公司、駐華辦事處、辦理進料來料加工業務申請；
- 提供外商投資企業有關後續服務，包括公司登記變更、會計、稅務、金融、與海關規定事項；
- 中國大陸稅務、會計、海關、外匯、公司法、勞動法規諮詢；
- 在WTO和CEPA框架下，外商進入大陸市場採用投資模式諮詢，協助外商投資者收購合併中國境內公司及企業；
- 協助大陸設廠外商選址、申請環保、進口設備檢驗檢疫、海關備案審批、辦理船務及清關程序；
- 查冊及註冊中國商標，海關備案等。



PRC TAX SERVICES

We provide both tax consultation and agent services:

- Providing update information on PRC tax laws, administrative regulations and rules including corporate income tax, VAT, business tax and consumption tax, city property tax, deed tax and stamp tax;
- Providing consultation on issues relating to taxation, foreign exchange, accounting, use, issue and custody of tax invoices;
- Providing consultation on the avoidance of double taxation on income under the PRC tax treaty framework including application for certificate of residency;
- Providing services relating to tax planning, application for granting of tax incentive, income tax, turnover tax, behavioral tax declarations and filing for PRC corporations, and application for temporary tax registrations for non-resident foreign investors;
- Tax declaration and filing for PRC individual income tax for foreign nationals and residents of Hong Kong and Taiwan;
- Providing assistance in application for recognition of general VAT taxpayer and certificate for export rebates;
- Providing assistance in initiating administrative appeals and/or litigations for tax related cases;
- Preparing research report relating to investment and taxation in the PRC;
- Providing in-house training relating to the PRC Company Law, accounting, taxation, customs and foreign exchange.

中國稅務

我們提供稅務諮詢和代理服務

- 提供最新中央、地方稅法、行政法規及規章，包括企業所得稅、增值稅、營業稅、消費稅、城市房地產稅、契稅、及印花稅等；
- 稅務、外匯、會計、發票使用、開立和保管相關問題；
- 中國稅收協定有關避免雙重徵稅規定及諮詢、申請稅務居民證明；
- 提供省稅方案建議，申請稅務優惠審批、申報公司、企業所得稅、增值稅、營業稅、消費稅、行爲稅、及辦理境外公司臨時稅務登記；
- 申報外籍員工、港澳台員工個人所得稅、申請及變更稅務登記；
- 一般納稅人申請認定、申請出口退稅；
- 協助提起稅務行政復議、及訴訟；
- 編寫中國稅務及投資專案研究報告；
- 舉辦與中國公司法、會計、稅務、海關、外匯有關的培訓講座。

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- **Hong Kong 香港**

Unit 1506, 15/F.

Wing On House

71 Des Voeux Road

Central, Hong Kong

Tel. : (852) 2374 0067

Fax : (852) 2374 1813

Email : enquiry@china-tax.net

Website : www.china-tax.net

Contact : Mr. Alfred K K CHAN

香港中環德輔道中71號

永安集團大廈1506室

電話 : (852) 2374 0067

傳真 : (852) 2374 1813

電郵 : enquiry@china-tax.net

網址 : www.china-tax.net

聯繫 : 陳先生

- **Shenzhen 深圳**

Tel. : 86755-83961508 Fax : 86755-83961222

Contact : Ms. Leung

電話 : 86755-83961508

傳真 : 86755-83961222

聯繫 : 梁小姐

- **Beijing 北京**

Tel. : 8610-63420936 Fax : 8610-65398576

Contact : Mr. William CHAN 86-13911088241

電話 : 8610-63420936

傳真 : 8610-65398576

聯繫 : 陳先生 86-13911088241

- **Shanghai 上海**

Tel. : 8621-28903568 Fax : 8621-28903131

Contact : Mr. Chan

電話 : 8621-28903568

傳真 : 8621-28903131

聯繫 : 陳先生

- **America 美國**

Tel. : (212) 941-6694

Fax : (212) 941-1377

Contact : Mr. Wallace LAU

- **Germany 德國**

Tel. : 49 (0)30-32 60-23 51, 49 (0)173-646 88 88

Fax : 49 (0)30-32 60-23 52

Email : bgroeber@web.de

Contact : Mr. Burghardt GROEBER