

进口货物的成交价格与完税价格¹

Transaction vs. dutiable value for import goods

根据《海关审定进出口货物完税价格办法》规定，进口货物的完税价格，由海关以该货物的成交价格为基础审查确定，并应当包括货物运抵中华人民共和国境内输入地点起卸前的运输及其相关费用、保险费。

In accordance with the “Administrative Measure for the Determination by the Customs of the Dutiable Value for Import-export Goods”, the base to determine the dutiable value on imported goods shall be the transaction value of the goods as examined by the customs. The dutiable value should include the freight and insurance expenses incurred before the goods are unloaded at the Chinese ports.

以成交价格为基础审查确定进口货物的完税价格时，未包括在该货物实付、应付价格中的下列费用或者价值，应当计入完税价格：

（一）由买方负担的下列费用：1. 除购货佣金以外的佣金和经纪费；2. 与该货物视为一体的容器费用；3. 包装材料费用和包装劳务费用。

（二）与进口货物的生产和向中华人民共和国境内销售有关的，由买方以免费或者以低于成本的方式提供，并可以按适当比例分摊的下列货物或者服务的价值：

1. 进口货物包含的材料、部件、零件和类似货物；2. 在生产进口货物过程中使用的工具、模具和类似货物；3. 在生产进口货物过程中消耗的材料；4. 在境外进行的为生产进口货物所需的工程设计、技术研发、工艺及制图等相关服务。

（三）买方需向卖方或者有关方直接或者间接支付的特许权使用费，但是符合下列情形之一的除外：1. 特许权使用费与该货物无关；2. 特许权使用费的支付不构成该货物向中华人民共和国境内销售的条件。

（四）卖方直接或者间接从买方对该货物进口后销售、处置或者使用所得中获得的收益。

To determine the dutiable value on the basis of the customs-examined transaction value, the following costs should be included into the dutiable value in addition to the actual payment and accruals for the goods:

- (1) The costs borne by the buyer (i) commission borne by importer except for the buying commission; (ii) the container considered to be the integrated part of the imported goods; (iii) the costs of packing whether for materials or labor charges;
- (2) The value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at below cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the value actually paid or payable: (i) material, components, parts and similar items incorporated in the imported goods; (ii) tools, dies, moulds and similar items used in the production of the imported goods; (iii) materials consumed in the production of the imported goods; (iv) engineering design, technological development, artwork, design work, and plans and sketches undertaken elsewhere than in the country of importation and necessary for the production of the imported goods;
- (3) The royalty paid by the importer to the oversea seller on the sale of goods after importation except that the payment of royalty is not relevant to the goods, or the payment is not made as a condition for the sale of goods in China's domestic market;

¹ 中华人民共和国海关总署令[2006]第 148 号。Order No. [2006] 148 of the General Administration of Customs, the PRC

- (4) The benefits received directly or indirectly by the seller from the buyer relating to the re-sale, disposal or use of the goods after importation.

进口货物的成交价格条款中单独列明的下列税收、费用，不计入该货物的完税价格：

（一）厂房、机械或者设备等货物进口后发生的建设、安装、装配、维修或者技术援助费用，但是保修费用除外；

（二）进口货物运抵中华人民共和国境内输入地点起卸后发生的运输及其相关费用、保险费；

（三）进口关税、进口环节海关代征税及其他国内税；

（四）为在境内复制进口货物而支付的费用；

（五）境内外技术培训及境外考察费用。

The taxes and charges that are listed below as separate items in the price terms for the imported goods are excluded from the dutiable value:

(1) After the shipment of machinery and equipment arrive in China, the cost of construction, installation, assembling, maintenance and technical service fees excluding the warranty fees;

(2) The inland freight charges and the insurance premium from port of import to final destination,

(3) Import duty and internal taxes;

(4) The payment incurred for the reproduction or copying of the imported goods within China;

(5) Technical training and visits organized within or outside China.

同时符合下列条件的利息费用不计入完税价格：

（一）利息费用是买方为购买进口货物而融资所产生的；

（二）有书面的融资协议的；

（三）利息费用单独列明的；

（四）纳税义务人可以证明有关利率不高于在融资当时当地此类交易通常应当具有的利率水平，且没有融资安排的相同或者类似进口货物的价格与进口货物的实付、应付价格非常接近的。

The interest expenses that meet the following criteria are excluded from the dutiable value:

1) The buyer incurs the interest expenses to arrange trade finance for the purchase of the imported goods;

2) There is a written agreement for the trade finance;

3) The interest expenses are separately listed;

4) The taxpayer can prove that the interest rates are not higher than the going interest rates which are fixed for transactions in the exporting country, and that in the absence of such trade finance the price of identical and similar imported goods are very close to the price actually paid or accrued for imported goods.

《海关审定进出口货物完税价格办法》又规定，进口货物的成交价格应当符合下列条件：

（一）对买方处置或者使用进口货物不予限制，但是法律、行政法规规定实施的限制、对货物销售地域的限制和对货物价格无实质性影响的限制除外；

（二）进口货物的价格不得受到使该货物成交价格无法确定的条件或者因素的影响；

(三) 卖方不得直接或者间接获得因买方销售、处置或者使用进口货物而产生的任何收益，或者虽然有收益但是能够按照本办法的规定做出调整；

(四) 买卖双方之间没有特殊关系，或者虽然有特殊关系但是未对成交价格产生影响。

The Administrative Measure by the Customs for the Determination of Dutiable Value for Import Goods provides that the transaction value of import goods should satisfy the following conditions:

- (1) There is no restriction for the buyer to dispose of the imported goods except for the provision of the law, the geographical restriction on sales of import goods and the restriction that does not have impact on the price of the import goods;
- (2) The influence of factors or conditions that result in the transaction value indeterminable for the import goods;
- (3) The seller cannot benefit directly or indirectly from the sales, disposal, or use by the buyer of the goods, or if there is any benefit, the received benefit can be adjusted in accordance with the provisions in this administrative measure;
- (4) There exists a special relationship between the buyer and the seller. Alternatively there is such relationship but that has no impact on the transaction value.

进口货物的成交价格不符合规定的，或者成交价格不能确定的，海关经了解有关情况，并与纳税义务人进行价格磋商后，依次以下列方法审查确定该货物的完税价格：

- (一) 相同货物成交价格估价方法；
- (二) 类似货物成交价格估价方法；
- (三) 倒扣价格估价方法；
- (四) 计算价格估价方法；
- (五) 合理方法。

纳税义务人向海关提供有关资料后，可以提出申请，颠倒前款第（三）项和第（四）项的适用次序。

Where the transaction value (price) condition of the goods cannot be fulfilled or if Customs have doubts concerning the truth or accuracy of the declared information, the customs, after completing the price negotiation with the taxpayers, can adopt the following alternative methods in the following hierarchical order of application to determine the dutiable value:

- 1) Comparative Value Method - comparison with the transaction value(s) of identical goods sold for export to country of importation;
- 2) Comparative Value Method - using similar goods instead of identical goods;
- 3) Deductive Value Method - comparisons with the imported goods or identical or similar imported goods sold in country of importation
- 4) Computed Value Method - based on cost of materials, fabrication and profit in country of production
- 5) Other reasonable methods

After submitting information to the customs, the taxpayer can apply to reverse the hierarchical order for methods (3) and (4).