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In this third issue, we focus our analysis on the recent development relating to trade in goods in China, including the availability of commodity trading rights, the opening up of the distribution sector in China, the tariff measures one has to deal with when importing goods into and exporting goods out of China. The first article specifically deals with "Business Opportunity in China's Wholesale and Retail Distribution Sector". In the second article, we analyze the scope and contents of the PRC trading rights because it is very important to know what one can do or cannot do in doing trading in China. Finally we have an in-depth discussion on the tariff measures in the third article. As it is not possible to cover all the relevant matters, we have to put off the discussion on the non-tariff measures to next issue. We pledge to bring value to our clients and readers on a continuous basis.



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今期是第三期，我們集中分析中國貨物貿易的最新情況，包括開放商品貿易權、開放分銷服務領域，及從事國際貿易要面對的中國關稅措施。第一篇文章專題討論"中國批發零售領域投資商機"。第二篇文章專題討論中國商品貿易權的內容和範圍，從中我們知道可以做什麼和不可以做什麼。第三篇文章詳細討論中國的關稅措施，但是限於篇幅，我們只可以在下一期討論中國的非關稅措施。我們承諾將繼續為客戶和讀者提供增值服務。

中國批發零售領域投資商機

Business Opportunity in China's Wholesale and Retail Distribution Sector

根據對"世貿"成員作出的承諾，中國政府在2004年4月16日頒布了"外商投資商業領域管理辦法"(下稱'管理辦法')。'管理辦法'取消了原來在投資者資格要求、合營或獨資企業的資本額要求、地域、數量、外資股份比例等各方面的限制，在今年內全方位向外國投資者開放國內商品貿易批發和零售市場。

Pursuant to the commitment China made to the WTO members, the Chinese government promulgated on 16th April 2004 "the Administrative Measures of the Commercial Sectors for Foreign Investments". The Administrative Measures axes the requirement for the qualification of the foreign investor, the amount of minimum registered capital for the foreign invested enterprises, and the restriction on geographic locations, quantity, and percentage of foreign ownership. Within this year, foreign investors will have access to Chinese domestic market in all aspect of wholesale and retail distribution.



2. 外商投資商業企業可以從事哪些經營活動？

外商投資商業企業是指從事以下經營活動的外商投資企業

1. 佣金代理：貨物的銷售代理商、經紀人或拍賣人或其他批發商通過收取費用在合同基礎上對他人貨物進行的銷售及相關附屬服務；
2. 批發：對零售商和工業、商業、機構等用戶或其他批發商的貨物銷售及相關附屬服務；
3. 零售：在固定地點或通過電視、電話、郵購、互聯網路、自動售貨機，對於供個人或團體消費使用的貨物的銷售及相關附屬服務；
4. 特許經營：為獲取報酬或特許經營費通過簽訂合同授予他人使用其商標、商號、經營模式等。

1. 新頒佈的"外商投資商業領域管理辦法"在什麼時間生效？

"管理辦法"在2004年6月1日起生效。1999年6月頒佈的"外商投資商業企業試點辦法"在同日廢止。

1. What is the effective date for the newly promulgated "Administrative Method of the Commercial Sectors for Foreign Investments" ?

The Administrative Measures shall take effect on 1st June 2004. "The Experimental Measures for Foreign Invested Commercial Enterprises" promulgated in June 1999 shall cease to have effect on the same date.

2. What business activities can the foreign invested commercial enterprises be engaged?

The business activities to be engaged by foreign invested commercial enterprises are:

1. Commission agent: acting as distributors for merchandise goods, brokers or auctioneers, or third party wholesale distributor selling goods for a fee under contracts, and the provision of related subordinated services;
2. Wholesaling: the sales of goods to retailers, industrial users, institutions, or the sale of goods of other wholesalers, and the provision of related subordinated services;
3. Retailing: the sale of consumer goods to individual or groups at fixed locations, or via television, telephone, post, internet, vending machines, and the provision of related subordinated services;
4. Franchising: the granting of trademarks, business names, business models for purpose of rewards or royalties by way of licensing agreements.



3. "管理辦法"對地域、數量及股份限制有什麼規定?

在允許經營地域方面，"管理辦法"第22條規定，在2004年12月11日之前，從事零售的外商投資企業店鋪設立地域限於省會城市、自治區首府、直轄市、計劃單列市和經濟特區。在2004年12月11日之後，取消所有地域限制。從事零售的香港服務提供者在2004年1月1日之後，經營地域範圍擴大到地級市，在廣東省擴大到縣級市。對從事批發的外商投資企業，"管理辦法"規定從2004年6月1日起，取消所有地域限制。

"管理辦法"取消了現時從事零售業務的外商投資者設立的商業企業及分支機構的數量限制。

從2004年1月1日起，允許香港服務提供者設立外(獨)資商業企業。自2004年12月11日起，外商投資企業控股比例將會被取消，允許所有外商投資者設立外(獨)資商業企業。

但是取消外資控股比例的規定不適用下列商品(第18條)：圖書、報紙、雜誌、汽車(2006年12月11日起取消本限制)、藥品、農藥、農膜、化肥、成品油、糧食、植物油、食糖、棉花。同一外國投資者在華開設店鋪數目超過30家以上並且經營上述商品業務的，其控股比例不可以超過49%。

4. 已設立的外商投資企業可否申請從事批發零售業務?

原來的外商投資企業經申請變更相應的經營範圍之後，可以從事批發或者零售業務。出資方式依照國家外匯管理部門規定。

4. Will the existing foreign invested enterprises be approved to engage in wholesale and retail distribution activities as well?

Yes, existing foreign invested enterprises are permitted to engage in wholesaling and retailing business if they amend their scope of business by submitting the application to do so, in accordance with the provisions of capital contributions as per requirement from the State Administration of Foreign Exchange.

3. What is new in the Administrative Measures about the relaxation on geographical locations, quantity, and foreign share ownership?

In respect of geographic locations, Article 22 of the Administrative Measures provides that foreign invested commercial enterprise engaged in retail distribution should restrict its business activities in the locations of the provincial capitals, the capital of autonomous regions, the municipalities directly administered by the State Council, the municipalities with independent development plans, and the special economic zones before 11th December 2004. All the above-mentioned geographic restrictions will be lifted after 11th December 2004. Hong Kong service suppliers engaged in the retail distribution sectors will be given market access to all prefecture-level cities, and all the county-level cities within the Guangdong province after 1st January 2004. The Administrative Measures provides that with effect from 1st June 2004, all geographic restrictions shall be lifted for foreign invested commercial enterprises engaged in wholesale distribution.

The Administrative Measures removes all existing restrictions imposed on the number of commercial enterprises the foreign investor may set up and the number of branches a foreign invested commercial enterprise may set up throughout the country.

Hong Kong service suppliers are permitted to set up wholly foreign owned commercial enterprises with effect from 1st January 2004. The restrictions of relative foreign ownership shall be removed on 11th December 2004. All foreign investors are permitted to set up wholly foreign owned commercial enterprises after 11th December 2004.

However, the lifting of restriction on foreign ownership shall not apply to those enterprises engaged in the distribution of books, newspapers, magazines, vehicles (whose restriction will be lifted on 11th December 2006), pharmaceutical products, pesticides, mulching films, processed oil, foodstuffs, vegetable oil, sugar, and cotton. A single foreign investor with the number of shops in excess of 30 in the aggregate and engaged in the distribution of the above-mentioned goods, shall not have an ownership exceeding 49% in the foreign invested commercial enterprise.

5. 外商投資批發或零售企業的經營範圍有哪些規定？

新頒佈的"管理辦法"規定經過批准，外商投資商業企業可以經營下列業務：

零售業務	批發業務
1 商品零售	商品批發
2 自營商品進口	傭金代理（拍賣除外）
3 採購國內產品出口	商品進出口
4 其他相關配套業務	其他相關配套業務

相對來說，1999年"試點辦法"不允許從事批發業務外商投資企業從國外進口非自營商品，有違"世貿"的貿易規則，"試點辦法"亦不允許經營批發業務外商投資企業從事商品買賣的傭金代理業務。新頒佈的"管理辦法"在採購商品方面撤消了以上限制，取消當地含量的要求及允許外商從事傭金代理業務。

5. What are the provisions governing the scope of businesses for the foreign invested wholesale or retail enterprises?

The Administrative Measures provides that the scope of businesses is as follows: -

Retail distribution	Wholesale distribution
1 Merchandise goods retailing;	Merchandise goods wholesaling
2 Imports of merchandise goods on the list of own trading items	Commission agent (except for auctioneering)
3 Sourcing domestic goods for export	Import and export of merchandise goods
4 Other related subordinated services	Other related subordinated services

In contrast, the "Experimental Measures" promulgated in 1999 prohibits foreign invested enterprises engaged in wholesale distribution from buying imported goods not on the list of its own trading items. That is inconsistent with the WTO rules. The Experimental Measures also prohibits the foreign invested enterprises engaged in wholesale distribution from acting as agents for the buying and selling of goods. The Administrative Measures lifts the requirement for local contents regarding the procurement of goods, and allow foreign investors to carry on business as commission agents.

6. 投資者的資格有沒有限制？

"管理辦法"對中方及外國投資者在年平均銷售額和資產額方面取消了資格限制，但是經營汽車零售及特殊規定商品除外。

外國投資者經營汽車零售將頒佈另行規定。但是，根據內地與香港之間的更緊密經貿安排的新增條款，對已取得香港服務提供者資格的香港公司不實施資格限制。

經營天然橡膠、木材、膠合板、羊毛、綉綸、及鋼材商品等屬於"管理辦法"第16條所指的特殊規定商品，經營特殊規定商品的企業其註冊資本不得少於1000萬人民幣、並具有不少於2年的經營進出口業務的資格。

6. Has the Administrative Measures imposed other qualification requirements for the investors?

The Administrative Measures removes the requirement for the amount of average annual sale and the net assets, except for the foreign investors who are engaged in retail distribution of vehicles and products subject to designated trading.

The Chinese government shall announce the administrative measures for the retail distribution of vehicle for foreign investors. However, the new provisions for Closer Economic Partnership Arrangement between Chinese Central Government and Hong Kong government provide that the Hong Kong companies that have already been granted Hong Kong service supplier certificates are exempted from the qualification requirements.

Nature rubber, timber, plywood, wood, acrylic, and steel are products subject to designated trading, as provided in Article 16 of the Administrative Measure. Foreign owned or domestic enterprises that have the right to trade those products should have a minimum registered capital of RMB10 million, and have a track record of engaging in import and export trading for no less than 2 years.



7. 外商投資商業企業註冊資本的要求是多少？

根據1999年"試點辦法"的規定，外商投資商業企業最低註冊資本分別是8,000萬人民幣(批發)及5,000萬人民幣(零售)。

根據"管理辦法"第7條，外商投資商業企業最低註冊資本將根據《公司法》的規定，設定為50萬人民幣(批發)及30萬人民幣(零售)。新頒佈的"管理辦法"在最低註冊資本要求方面，給予外商完全的國民待遇。但是，經營下列商品除外：從事圖書、報紙、期刊批發的外商投資企業註冊資本為3,000萬人民幣，從事零售的為500萬人民幣。

7. What is the requirement for the registered capital of the foreign invested commercial enterprises?

According to the Experimental Measures promulgated in 1999, the amount of minimum registered capital for foreign invested commercial enterprises is RMB 80 million (for wholesale business) and RMB 50 million (for retail business).

According to Article 7 in the Administrative Measures, the amount of minimum registered capital for foreign invested commercial enterprises shall be RMB 0.5 million (for wholesale business) and RMB 0.3 million (for retail business) in accordance with the PRC Companies Law. The new Administrative Measures has given foreign investors national treatment in respect of the amount of minimum registered capital, except for the following business activities: foreign invested enterprises engaged in the wholesale distribution of books, newspapers, and magazines shall have a minimum registered capital of RMB 30 million, foreign invested enterprises engaged in the retail distribution of the same shall have a minimum registered capital RMB 5 million.

8. 對特定商品市場准入時間有哪些規定？

在市場准入時間方面，"管理辦法"規定對關乎國計民生的商品，仍按中國對世貿成員所作出承諾一樣。

從事批發的外商投資商業企業，2004年12月11日前不得經營藥品、農藥和農膜。2006年2月11日前不得經營化肥、成品油和原油。從事零售的外商投資商業企業，2004年12月11日前不得經營藥品、農藥、農膜和成品油。2006年12月11日前不得經營化肥。

從事批發的外商投資商業企業不得經營鹽、煙草，從事零售的外商投資商業企業不得經營煙草。

8. Is there any timetable on the market access to specified goods?

In respect of time restrictions imposed on market access to certain specified goods that are related to the state economic planning and the livelihood of the Chinese people, the Administrative Measures adheres to the commitment China has made to WTO members.

Foreign invested enterprises engaged in the wholesale distribution shall not deal in pharmaceutical products, pesticides, and mulch films before 11th December 2004, and shall not deal in chemical fertilizers, possessed oil and crude oil before 11th February 2006. Foreign invested enterprises engaged in the retail distribution shall not deal in pharmaceutical products, pesticides, mulch films, and possessed oil before 11th December 2004, shall not deal in fertilizers before 11th December 2006.

Foreign invested enterprises engaged in wholesale distribution shall not deal in salt and tobacco. Those engaged in retail distribution shall not deal in tobacco.



9. 特定商品經營有哪些其他要求？

外商投資商業企業經營圖書、報紙、期刊的，應符合《外商投資圖書、報紙、期刊分銷企業管理辦法》，需要取得《出版物經營許可證》，及符合最低的註冊資本額要求。外商投資商業企業經營加油站從事成品油零售，及經營藥品的，應符合國家有關銷售的管理規範，包括依法取得《成品油經營許可證》及《藥品經營許可證》。

9. Are there any additional requirements for the distribution of specified goods?

Foreign invested enterprises engaged in the distribution of books, newspapers, and magazines should acquire an "operating license for printed materials" and meet the requirement for the minimum registered capital. Those engaged in the retail distribution of processed oil at gasoline stations and drugs, shall acquire the "operating license for processed oil" and the "operating license for pharmaceutical products" in accordance with the requirements of the administrative rules as promulgated by the State.

10. 外商投資者如何制定進入批發零售市場的計劃？

在2004年6月1日開始，申請設立合資或者合作經營企業，在2004年12月11日之後，可將合資或者合作經營企業轉為外商獨資企業。取得"香港服務提供者"資格的香港公司，可以在2004年6月1日開始，申請設立外商獨資企業。此外，外商亦可通過收購境內從事批發或零售的企業，加快進入中國市場。

10. How do the foreign investors formulate their action plans to enter into the Chinese wholesale and retail market?

As from 1st June 2004, foreign investors are permitted to set up wholesale or retail operations in the form of Sino-foreign equity or cooperative joint venture enterprises. As from 11th December 2004, they have the option to turn those JVs into wholly foreign owned enterprises by buying out the shares of the Chinese party. Those Hong Kong investors who have been granted the certificate of Hong Kong service suppliers can set up wholly foreign owned enterprises starting from 1st June 2004. In addition, foreign investors may accelerate the speed to establish their PRC market presence by acquiring the interest in existing wholesale or retail business in the PRC.

中國的商品貿易權

Commodity Trading Rights in China

根據對世貿成員的承諾，中國政府在2004年7月開放進出口權（對外貿易權）。在2004年6月亦開放了商品分銷服務市場。外商已可以在中國從事進出口商品、批發、及零售業務。以下介紹中國商品貿易權的內容及範圍。

倘若一間公司不擁有進出口權，它就沒有報關權。所有生產性的外商投資企業（三資企業）在取得批准證書及辦理海關登記之後，都取得進出口權及報關權。但是三資企業的進出口權只限於進口自用原料及出口本身的製成品。它們不能不從事生產而只進出口屬於自己品牌的商品或者替第三者進出口商品。

國際快遞公司及運輸公司有權替其貨主報關，但這些公司不擁有貿易權，故此，他們不可以從事進口貿易，而且，國際快遞及運輸公司只限於替委托其運輸的貨主報關，不能替貨主之外的其他人或單位報關。

專業報關公司則可以有權替任何公司報關，它們以獨立的服务提供者身份從事報關活動，但專業報關公司的經營範圍限於報關及提供相關服務。由於他們不擁有貿易權，因此不能從事進出口業務。

中國的進出口商品分為禁止類、限制類及自由貿易類，因此外貿權是有限制的。擁有進出口權的公司企業不允許進出口禁止類商品，或者法律規定不准進出口的商品。例如：假冒商標商品或軍火等。同時，屬限制類的商品必須要有進口或出口許可證，擁有外貿權的公司必須申請許可證才可以進口或出口限制類商品。

廣義的貿易權亦包括分銷權，分銷權又分為批發分銷權及零售分銷權。從2004年12月起，外商可以設立獨資商業企業提供批發分銷服務或佣金代理服務，但分銷權亦有限制規定。

外商投資企業沒有權利分銷所有商品。分銷某些特定商品，批發分銷商及零售分銷商須要先取得經中國行政機關批准的相關商品經營權。中國的商品亦可分為國營貿易商品（例如：絲、茶葉）、指定經營管理商品（例如：天然橡膠及鋼材）及一般商品，例如：在2006年之前，外商將不得申請取得成品油（processed oil）的批發分銷經營權。

一些商品的經營權須由行政機關批出經營許可證，例如：圖書、報紙、雜誌的零售分銷。零售商須向新聞出版局申請有關經營許可證，才能分銷相關商品。外商投資企業取得工商營業執照之後，還需要取得經營許可證，才能取得特定商品的經營權。分銷藥品、音像制品、食品、及化妝品等同樣需要申請經營許可證。

總括來說，中國的貿易權有以下內容：進出口權（外貿權）、報關權、批發分銷權、零售分銷權、商品經營權。如果欠缺其中一部份，就不能在中國從事一條龍的商品貿易。

The Chinese government liberalized the availability of the trading rights to import and export goods from China (foreign trade rights) on July 2004. Early in June 2004, the Chinese government also lifted its restriction on foreign investment in the distribution service sectors. Foreign investors now can carry on foreign trade and provide wholesale and retail distribution services in China. The following is a brief introduction on the scope and contents of the trading rights in China.

If a Chinese company does not have the import export right, it does not have any customs declaration rights. All production type foreign investment enterprises acquire the import export right and declaration rights after obtaining the approval certificate and completing the customs registration. Production-type FIEs have the right to import materials for own use and export self-produced goods. They cannot import or export the goods without performing any processing activities, or act as third party distributors.

International couriers or transportation companies in China have the right to declare goods for their principles. However, they are not allowed to do import and export trading because they do not possess the trading rights. Furthermore, the declaration right is limited in that they cannot declare goods for behalf of those who are not the parties to the transport service agreement.

Professional customs declaration companies have the right to declare goods for their clients. They can declare goods at the customs as independent service providers. However, their scope of activities is limited to provide customs declaration services. They cannot be engaged in import and export trading activities in that they do not have the trading rights.

Goods imported to China or exported out of China are classified into the prohibited category, restricted category, or freely traded category. Foreign trading rights are subject to restrictions. Those who acquire the foreign trade right are not allowed to import or export goods of prohibited category, or deal with goods that are banned under the law. Goods bearing fake trademarks or firearms for example. In addition, the foreign trade right is subject to the compliance with the license requirements for imported and exported goods belonging to the restricted categories.

The trading right should also include the distribution rights, which can further be divided into wholesale distribution right and the retail distribution right. As from December 2004, foreign investors can set up wholly foreign own commercial enterprises to deliver services in the capacity of wholesaler or third party distributor or commission agents. However, the distribution right is not without limitations.

The foreign invested commercial enterprise does not have the distribution right for all types of commodities. To distribute certain specific goods, either the wholesaler or the retailer needs to obtain the commodity trading right from the PRC administrative body. Goods in China are also classified into the following categories: goods subject to state trading (such as silk and tea), goods subject to designated trading (such as steel and natural rubber), and general goods. For example, the right to wholesale distribution of processed oil is not available to foreign invested commercial enterprise until December 2006.

There is a requirement of administrative licensing for some commodity trading rights. In the case of retail distribution of books, newspaper and magazines, the retailer must obtain administrative approval to get an operating license for distribution of books, newspapers and magazines. Therefore, it is not sufficient for the foreign investment enterprise to have the business license alone. It must also obtain an operating license for the specific goods. The same licensing requirement applies to the distribution of pharmaceutical products, audio video products, food products, and cosmetics.

To sum up, the trading right in Chinese contexts has the following scope and contents: the import and export rights (foreign trade rights), declaration rights, wholesale distribution rights, retail distribution rights, and commodity trading rights. If one has not got any one of those, he or she cannot carry on one-stop shop trading activities in China.

**A table may help illustrate the difference between trading right and declaration right
下表比較各類型公司企業有關進出口權及報關權的分別：**

	Import / export right (foreign trade rights) 進出口權（外貿權）	Customs declaration right 報關權
Foreign invested wholesale commercial Enterprise 外商投資批發商業企業	Yes, it can do wholesale business, import and export own goods and third party goods 可以從事批發分銷、進出口自營和非自營商品	Yes, but limited to the goods they buy and sell it their own name 限於自己名義買賣的商品
Foreign invested retail commercial Enterprise 外商投資零售商業企業	Yes, it can do retail business, import goods for own retail sale and export domestically purchased goods 可以從事批發分銷、進口自營零售商品、出口國內商品	Yes, but limited to the goods they buy and sell it their own name 限於自己名義買賣的商品
Foreign (or import and export) trade corporation 外貿（或進出口）公司	Yes, it can import and export own goods and third party goods, but does not have domestic distribution rights 可以進出口自營和非自營商品。但沒有國內商品批發或零售分銷權	Yes, but limited to the goods they buy and sell it their own name 限於自己名義買賣的商品
Production type FIE 生產性外商投資企業	Yes, but limited to importing materials and exporting own made goods 限於進口自用原料，出口自產成品	Yes, but limited to material imported for own use and export own made goods 限於進口自用原料，出口自產商品
International transportation company 國際運輸公司	No 沒有	Yes, but limited to the goods of the shippers 限於托運人的商品
Professional declaration agency company 專業報關公司	No 沒有	Yes, provide declaration services to any party who has the foreign trade right. 專門替擁有進出口權的第三人報關

中國的進出口商品關稅措施

Tariff Measures on Import-Export of Commodities in the PRC

介紹

中國法律將進出口的貨物分為4類：一般進出口貨物、保稅貨物、減免稅貨物、及臨時進口貨物。相對於其他貨物，一般進出口貨物只適用進出境報關程序，包括申報、查驗、繳納稅款、提取貨品或裝運。一般進出口貨物通關之後可以在國內自由流通或出境。

保稅貨物、減免稅貨物、及臨時進口貨物適用特別報關程序，包括前期報關程序、進出境報關程序、及後續報關程序三部份。前期報關程序可以有加工貿易備案申請、特定減免稅進口貨品減免稅申請、臨時進口貨物備案、海關擔保申請等。進出境報關程序，除了繳納稅款之外與一般進出口貨品相同。後續報關程序主要有加工貿易核銷、臨時進口貨物擔保銷案、減免稅貨品解除海關監管等。

Introduction

The Chinese import and export laws and regulations classify goods into 4 categories: general goods, bonded goods, goods either exempted from duty and taxes, or subject to reduced duty and tax rates, and goods temporarily imported. General goods are subject to the normal entry-exit customs formality: declaration, inspection, levy of taxes, and release. General goods are freely circulated either in the domestic market or designated for other countries after completing the customs formality.

In contrast to general goods, bonded goods, tax reduction goods or tax-exempted goods, and temporarily imported goods are subject to special customs formalities divided into three separate customs stages: pre-clearance stage, clearance stage, and post clearance stage. Pre-clearance procedures include the application for tax reduction or exemption certificates, application for approval on temporary imports, and placing of security deposit for duty and tax on input materials under processing trading agreements. The customs clearance procedure is the same as that for general import goods except that the levy of duty and taxes are not required. Post-clearance procedures involve the reconciliation of quantity of the import materials in the production contract under processing trade agreement, release of the security deposit for imported materials in processing trade and temporary imported goods, and application for the lifting of customs supervision on tax-exempt or tax-reduction goods.

關稅措施 Tariff Measures

進口關稅廣義上的定義除了關稅之外，還包括代徵的增值稅、消費稅、其他費用等國內稅，亦包括反傾銷稅、反補貼稅、保障措施關稅、報復性關稅等特別關稅。狹義的進口關稅只含關稅，不包括國內稅及特別關稅。

關稅的稅則 (表) 由商品目錄與稅率組成，每一特定商品除了文字表達的稅目以外，都被給予一個獨特的稅號。中國法律按生產國將進口商品關稅稅率分為5種：最惠國稅率；協定稅率、特惠稅率、普通稅率及暫定稅率。

最惠國稅表適用於原定於世貿成員的進口貨物，及與中國訂立含最惠國條款的雙邊貿易協定國家 (地區) 的進口貨物。

協定稅表適用於原產於中國訂立含優惠條款的區域性貿易協定的國家 (或地區) 的貨物。協定稅率低於最惠國稅率，與中國的區域性貿易協定包括曼谷協定、香港與中國內地的"更緊密經貿關係安排"、澳門與中國內地的"更緊密經貿關係安排"、中國與東盟國家的"框架協議"。

特惠稅率適用於原產於與中國簽訂含有特殊關稅優惠條款的貿易協定的國家或地區的貨物。對於並非原產於適用最惠國稅率、協定稅率、特惠稅率的貨物，或者原產地不明的進口貨物，一律適用最高的普通稅率。

暫定稅率在一定的期間生效，適用最惠國稅率進口貨物有暫定稅率的，適用暫定稅率；適用協定稅率、特惠稅率的進口貨物有暫定稅率的，從低適用稅率；適用普通稅率的進口貨物，不適用暫定稅率。

In broad sense, tariff is defined as the customs tariff (duty) and the internal taxes, such as VAT, consumption tax, and other levies, which are imposed on the imported goods. Import tariff also includes special duties of anti-dumping duty, countervailing duty, safeguard duty, and retaliatory duty. Tariff is reduced to the customs duty excluding special duty and internal taxes if it is defined in a narrow sense.

A tariff schedule (table) consists of items of commodities and tariff rates respectively. There is a unique HS code for each item of commodity in the table. Depending on the country of origin, the Chinese law classifies goods or commodities subject to import tariff rates into 5 categories, namely the most-favored-nation (MFN) rate, treaty rate, special preferential rate, general rate, and temporary rate.

The MFN rates apply to goods originating from countries (regions) who are WTO members, or those who have entered into bilateral trading agreement with China incorporating the MFN clause.

Treaty rates are used for goods originating from countries (regions) that have entered into regional trade agreements (RTA) with China. Goods originating from RTA countries (regions) enjoy a lower than MFN rate. The RTAs include the Bangkok Agreement, the Closer Economic Partnership Agreements (CEPA) with Hong Kong and Macau respectively, and the Framework Agreement between China and ASEAN Countries.

Special preferential rates (SPR) apply to goods originating from countries or regions that have concluded treaty with China incorporating special tariff preferential treatment clauses. The SPR is lower than the treaty rate. Goods, to which preferential rate, treaty rate, and special preferential rates are not applicable or whose country of origins is unknown, are subject to the general rate, which is the highest of all.

Temporary rates apply within a definite timeframe. The application of temporary rates takes priority to goods subject to MFN rates. In the case of goods subject to treaty rates or special preferential rates, the lower rate should apply. Temporary rate shall not apply to goods subject to general rates.



區域自由貿易協定 Summary of Region Trade Agreements (RTA)

	Name of RTA 協定名稱	Countries (regions) 國家（地區）	Tariff Schedule 稅則
1	曼谷協定 Bangkok Agreement	斯里蘭卡、印度、南韓、老撾、中國 Sri Lanka, India, South Korea, Laos, China	2004中國海關關稅稅則附表一 Annex 1 of the PRC Customs Import Tariff Schedule, 2004
2	中國與東盟自由貿易區 框架協議 Framework Agreement between China and ASEAN countries	汶萊、柬埔寨、印尼、老撾、馬來西亞、 緬甸、菲律賓、新加坡、泰國、越南 Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, the Philippines, Singapore, Thailand, and Vietnam	2004中國海關關稅稅則附表七 Annex 7 of the PRC Customs Import Tariff Schedule, 2004
3	更緊密經貿關係安排 Closer Economic Partner- ship Agreement (HK)	中央人民政府與香港特別行政區 Chinese Central People's Government, Hong Kong Special Administrative Region	2004中國海關關稅稅則附表八 Annex 8 of the PRC Customs Import Tariff Schedule, 2004
4	更緊密經貿關係安排 Closer Economic Partner- ship Agreement (Macau)	中央人民政府與澳門特別行政區 Chinese Central People's Government, Macau Special Administrative Region	2004中國海關關稅稅則附表九 Annex 9 of the PRC Customs Import Tariff Schedule, 2004
5	含特惠關稅條款的雙邊協定 Bilateral treaty including special preferential rate treatments	柬埔寨、老撾、孟加拉、緬甸 Cambodia, Laos, Bangladesh, Myanmar	2004中國海關關稅稅則附表十 Annex 10 of the PRC Customs Import Tariff Schedule, 2004

同一貨物由不同的原產地進入中國，適用不同稅則的稅率，例如：以聚酯為基本成分的油漆及清漆，其關稅稅號為32081000，依照不同原產地，適用稅率分別由零至50%：

The import tariff rates under different tariff schedules are adopted depending on the country/region from which the goods are exported to China. For example, paints and vanishes based on polyesters, whose HS code is 32081000, is subject to tariff rates ranging from 0% to 50% below.

原產地為香港稅率	CEPA-HK rate	0%
原產地為澳門稅率	CEPA- Macau rate	0%
特惠稅率	Special preferential rate	N/A
協定稅率	Treaty rate	9%
最惠國稅率	Preferential (MFN) rate	10%
普通稅率	General rate	50%



有關區域貿易協議 Regional Trade Agreement (RTA)

區域貿易協議及其協定稅率是WTO最惠國待遇原則的例外產物。原產於與中國簽訂了區域貿易協議的國家或地區的進口貨物的稅率低於最惠國稅率。

根據香港與中央人民政府簽署的"更緊密經貿關係安排" (安排)，原產於香港的貨物可以免稅進入內地，享受零關稅的貨物目錄在"安排"內的附件一有明確規定。雙方政府於2004年8月增加了目錄中的貨物數目。澳門特別行政區政府與中央人民政府亦有簽署同樣的"安排"協定。

"早期收穫"是"中國與東盟自由貿易區簽署的框架協議"的組成部份，根據協定，對關稅率高於15%的農產品，雙方將最終在2006年取消進出境貨物關稅，在2005年取消稅率在5%至15%進出境農產品貨物關稅，2004年取消稅率在5%以下進出境農產品貨物關稅。早期收穫幅蓋的產品包括活動物、肉類、魚類、奶類產品、活植物、食用油、椰油及植物油等。在2003年中國與泰國已將雙方進出境的水果類蔬菜類產品關稅全部取消。

需要徵收出口稅的中國貨物數量有限，中國海關出口貨物稅目稅率規定了有關適用範圍。

The existence of RTA and the adoption of treaty rate is an exception to the MFN principle under the WTO agreement. Goods originating from other countries (regions) that conclude RTA with China enjoy a lower than MFN tariff rate.

Certain goods originating from Hong Kong to China are subject to a zero-rate tariff under the closer economic partnership arrangement (CEPA) between the Central People's Government and the Government of HK Special Administrative Regions. The catalog of goods subject to zero-tariff is contained in annex 1 of the CEPA contexts. The addition to annex 1 is made on August 2004. The same arrangement also applies for goods of Macau origin.

The Early Harvest Scheme, which is a component under the "Framework Agreement between China and ASEAN countries", provides that the tariff for agricultural products with MFN rates exceeding 15% is to be eliminated in 2006, those with MFN rates between 5% to 15% to be eliminated in 2005, and those rates below 5% in 2004. Goods covered under the Scheme include live animals, meat, fish, milk, live plants, edible oil, fruit, coconut and vegetable oil. China and Thailand has already eliminated the tariff for fruit and vegetable moving between the 2 countries since 2003.

There are few export goods subject to export tariff. Rates for Chinese export goods are contained in PRC Customs Export Tariff Schedule.

原產地證書 Certificate of Origin (CO)

進口中國的貨物要獲得優惠稅率或零稅率，入口商或代理人需要提供出口國政府簽發的原產地證明。原產地來源證明是中國海關採用適用稅則稅率，數量限制，或其他的貿易措施的標準或依據。原產地證書是某一特定商品的"國籍"證明，無需理會何人是該商品的生產者。

To qualify for a lower-rate (or zero-rate tariff) for a certain good, the Chinese importer needs to present to the Chinese customs the certificate of origin issued by the administrative body of the exporting country (region). Country of origin for a good or product is the criterion or base for the Chinese customs to apply RTA tariff schedules and rates, quantity restrictions, or other trade measures to goods from a particular exporting country. Certificate of origin is used to prove the "nationality" of a particular product, irrespective of who make it.

中華人民共和國質量監督檢驗檢疫總局及其設在地方的局或分局是簽發中國出口商品產地來源證的行政機關。在普惠制度GSP下，歐盟成員國及一些經合組織的國家給予原產於中國的商品低於最惠國稅率的待遇。普惠制稅率是單方給予出口國的。

在2004年歐盟享受普惠制稅率的中國商品包括活動物、植物產品、農產品、紡織製品、珠寶商品及運輸設備。歐盟將檢討由2006年至2015年的普惠制度，享受歐盟普惠制稅率的中國商品數目將會減少。

The PRC Administration of Quality Supervision, Inspection and Quarantine and its offices at the sub-national level are vested with the authority to issue COs. Products of Chinese origin sold to EU countries or some OECD countries are unilaterally eligible for lower than the MFN rates under the Generalized System of Preference system.

In 2004, the EU GSP covers live animals, plant products, farm products, textiles, jewelry and transporting equipment. The EU will review the GSP agreement that governs the period from 2006 to 2015. It means that less Chinese products will enjoy preference and that the products may completely graduate from the GSP in the near future.

商品歸類 *Classifications of Goods*

無論是否涉及原產地證明，一旦決定了某一商品適用的關稅稅則，隨之就要處理在該適用稅則內的商品歸類問題，商品歸類或變更直接影響該進口商品的適用關稅稅率。倘若中國海關認為有需要或申請的歸類可疑，它可以對進口商品進行檢驗及鑑定。同樣，進口商或代理人亦可事前向海關申請行政裁定，認定某進口商品的適當歸類，預歸類裁定有助促進從事中國貿易的確定性。

商品歸類變更導致原產地改變。倘若某一進口商品經過實質性加工後，導致它的《協調制度》中四位數級的稅號發生了改變，將該商品進行實質性加工的進口國就成為生產國及出口國。以上的稅號改變亦會導致商品原產國認定的改變，及適用稅則的改變。商品出口國與生產國不同，但是在某些情況下可以相同。

The issue of classification for a particular product arises once the appropriate tariff schedule is determined, with or without the issue on the country of origin being involved. Change in the classification of a product may affect the rate for a specific imported good from a particular country or region. The Chinese customs may subject the imported goods to inspection and testing if there is any doubt over the classification in the declaration for a particular product. Likewise, the importer can apply for advanced classification ruling from the Chinese customs under the provisions of Chinese laws. Such administrative ruling enhances certainty in trading with China.

A change in the classification of commodity may give rise to a change in the country of origin for a particular good. The 4-digit tariff heading of the HS code for a good will change if that particular good is subject to a process of substantial transformation after importation into the country. That country, in which the activities of the substantial transformation take place, will become the country of manufacture and the country of export. Such change may bring about the adoption of a new country of origin rule and different tariff schedule. The country of export for a particular good may defer from the country of manufacture for the same good, but the former may overlap with the latter in some instances.



關稅稅基 Dutiable Base

中國海關採用"交易價格"作為徵收關稅的稅基，一般來說是經過調整的商品到岸價 (CIF)，其中

不包括：

- (1) 對進口機械及設備的建設安裝費，測試費，維修及訓練收費，技術服務費等勞務收費；
- (2) 由進口港到內陸目的地之間的運費、保險費；
- (3) 入口關稅及國內稅。

包括：

- (1) 入口商支付的佣金；
- (2) 視為與商品不能分割的包裝容器；
- (3) 由入口商負擔的包裝費；
- (4) 按入口商負擔的研究開發費，設計費及相關費用；
- (5) 由入口商在商品入境後支付與外國供應商的特許權使用費；
- (6) 由入口商在商品入境後支付與外國供應商的商品轉售費，處置費或使用費。

當海關認為進口商或代理人申報的進口價格明顯低於相同或類似的進口貨物，而當事人又不能提供有力的證據時，或海關認為進出口雙方有特殊安排而影響了正常的交易價格，海關可以順序按以下辦法估計商品完稅價格：

- (1) 出口國相同貨物成交价格；
- (2) 出口國類似貨物成交价格；
- (3) 國際市場相同或類似貨物成交价格；
- (4) 國內市場批發價格倒扣法（剔除稅款、運輸費用等）；
- (5) 合理方法估價。



In determining the base for the levy of tariff on imported goods, the Chinese customs adopts the practices of transaction price. Normally that is the CIF price, subject to the follow adjustments,

Excluding:

- (1) The cost of installation, testing, maintenance and technical service fees for imported machinery and equipment;
- (2) The inland freight charges and the insurance premium from port of import to final destination,
- (3) Import duty and internal taxes

Including:

- (1) Commission borne by importer;
- (2) The container considered to be the integrated part of the imported goods;
- (3) Packaging charges borne by importer;
- (4) R & D expenses, design fee and related service charges borne by importer;
- (5) The royalty paid by the importer to the overseas seller on the sale of goods after importation;
- (6) The payment made by the importer to the overseas seller relating to the re-sale, disposal or use of the imported goods.

In case that the Chinese customs consider that the declared price of an imported good is obviously lower than that for the identical or similar product without any credible evidence, or that the normal price is manipulated by arrangements between the importer and the exporter, the Chinese customs may substitute the following valuation for the imported goods in the descending order: -

- (1) The price of identity goods in the exporting country (or region);
- (2) The price of similar goods in the exporting country (or region);
- (3) The price for identity or similar goods in the international market;
- (4) The wholesale price for the same goods in the domestic market, after deducting taxes, transport charges, and insurances;
- (5) Other reasonable valuations for the imported goods.

關稅、增值稅及消費稅 Import tariff, VAT and consumption tax

中國的商品進口商應該收到海關繳款通知書15日內繳納稅款。倘若逾期繳納稅款，納稅人須每日繳交按稅款金額萬份之五計算的滯納金。

進口 (出口) 貨物稅率適用以海關受理進口 (出口) 申報當日實施的稅率。進口貨物到達前經海關批准先行申報的，適用裝載運輸工具申報進境當日實施的稅率。關稅的計算方式是：

Import tariff is payable 15 days after receiving the customs' payment notice regarding the importation of goods into China. There will be a daily surcharge of RMB 5 per every RMB 10,000 on the amount of overdue taxes for late payment.

The rate for the import (export) tariff refers to that in force on the date the Chinese customs formally accept the declaration for the import (export) goods. If the Chinese customs approve the declaration before the arrival of the imported goods, the declared entry date of the transport means that carry the imported goods. The import tariff is calculated as follows: -

1	CIF value * duty rate 關稅 = 到岸價 x 稅率	Duty is levied by the value of import 按進口價值徵稅
2	Import quantity * rate per unit 關稅 = 進口數量 x 單位稅額	Duty is levied by the quantity of import 按進口數量徵稅

例如：從日本進口的唇膏 (稅號33041000) 的到岸價是100元美金，化妝品類商品進口環節增值稅率是17%，消費稅率是30%，該商品的稅款計算如下：

If the CIF value of a set of lipsticks (HS code 33041000) from Japan is US\$100, importation of cosmetics is subject to VAT at 17% and Consumption tax (CT) at 30%, the customs duty, Import VAT and CT will be computed as follows: -

1	Duty = CIF value * duty rate 關稅 = 到岸價 * 稅率	(US\$100*8.3) x 14.2% = RMB117.86	Preferential tariff rate is 14.2 %. 最惠國稅率是14.2%
2	VAT = (CIF value + duty + CT) * VAT rate 增值稅 = (到岸價+關稅+消費稅) * 稅率	(830+117.86+ 406.23) * 17% = RMB230.20	Note 1: computation of CT as per below 註一：消費稅按以下公式計算
3	Total Duty, VAT and CT 關稅、增值稅及消費稅	117.86 + 230.2 + 406.23 = RMB754.29	



註一：消費稅按以下公式計算：

Note 1: Computation of consumption tax is as per following formula: -

$$\gg \text{組成計稅價格} = \frac{(\text{CIF} + \text{關稅})}{(1 - \text{消費稅率})} \quad \gg \text{Composite dutiable value} = \frac{(\text{CIF value} + \text{duty})}{(1 - \text{consumption tax rate})}$$

$$\gg \text{消費稅} = \text{組成計稅價格} \times \text{消費稅率}$$

$$\text{Consumption tax} = \text{composite dutiable value} \times \text{consumption tax rate}$$

$$\gg (830 + 117.86) / (1 - 30\%) = 1,354.09$$

$$1,354.08 \times 30\% = 406.23$$

降低關稅亦會降低增值稅及消費稅，反之亦然。

A reduction in duty rate will also reduce the amount of VAT payable and CT payable, and the other way round.

出口退稅 VAT Export rebate

如果符合下列條件，出口商可以申請退還在國內採購出口貨物而支付的增值稅及消費稅：

1. 該貨物屬於增值稅或消費稅條例的徵稅商品範圍；
2. 該貨物的有關交易在財務上須作為銷售貨物（不是固定資產）處理；
3. 除付運到出口加工區之外，有關貨物必須離開中國國境；
4. 出口商必須提供已經完成有關貨物出口收匯程序的證明。

The VAT paid for the purchase of export goods in the Chinese market can be refunded if the exporter can satisfy the following requirements:-

1. The goods are subject to VAT or consumption taxes under the Chinese tax regulations;
2. The nature of the export transaction must be treated as sales, not the disposal of fixed assets, in the books of accounts for the exporter;
3. The goods must have actually left the country
(except for that shipped to export processing zones);
4. The exporter has to produce evidence showing
that the foreign exchange verification procedure

關稅增值稅的減免 Exemption of Import Tariff and VAT

減免稅的範圍包括（1）特定用途商品；（2）特定企業；及（3）特定地區，暫時進口的商品免徵關稅及國內稅。

The exemption is granted to specific purposes for which the imported goods are used, specified enterprises, and specified locations. Goods temporarily imported into China are exempted from duty and internal taxes.

暫時進口商品

- 應徵關稅稅額在人民幣50元以下的貨品；
- 無商業價值的廣告品和貨樣；
- 退回的原出口貨品；
- 結關前已損壞的貨品；
- 中國締結或參加的國際條約規定減徵或免徵關稅的貨物。

Temporarily Imported Goods

- A consignment of goods, whose customs duty the Customs estimates to be less than RMB50 yuan;
- Advertising articles and samples of no commercial,
or value not exceeding the amount for RMB400
are exempted from duty and taxes;
- Exported goods being replaced;
- Goods damaged prior to customs releases;
- Goods covered by international treaties providing for tariff reductions and exemptions which

為參加展覽、電影攝製、體育及文藝公演，學術交流講座需要臨時入境而又不超過6個月的商品，可以申請免關稅及所有國內稅。以上商品包括樣品、展品、建設用機械器材、工程車及船舶、表器、攝錄攝影器材、拍攝用服裝及道具等，但是進口商、主辦單位需要向海關提供相關等入境商品的等額稅款押金，在該商品離境後向海關核銷進口登記及申請發還按金。

Goods temporarily imported into China as samples, exhibited items, machinery for construction projects, engineering vehicles and vessels, tools and instruments; TV, camera, containers, costumes or props used in film production, exhibitions, entertainment shows and sport events, for a period not exceeding 6 months, are exempted from tariff and taxes. However the importer is required to place a refundable security deposit at the bank equal to the amount of the duty and taxes payable. The importer can apply to close the customs registration and get a refund after the goods are shipped out of China.

減免稅商品 Goods subject to exemption or reduction from duty and tax

經過國家核定或批准的從事科學研究機構及學校，在合理數量範圍內，可以進口國內不能生產的教學科研物品，可免徵進口關稅及進口環節增值稅。

Qualified institutions importing goods that are used for purposes of scientific research and education and that are not capable of being produced domestically, are exempted from paying tariff and VAT on condition that they are not for commercial use and the quantity of the goods are within reasonable limits.

符合《外商投資產業指導目錄》中鼓勵類和限制乙類，並轉讓技術的外商投資項目，在總投資額內進口的自用設備，免徵關稅和進口環節增值稅，但是在《外商投資項目不予免稅進口商品目錄》中所列商品需依法納稅。

Payment of the purchase of capital Goods, involving the transfer of technology in the foreign investment project, which are within the amount of total investment by foreign investment enterprises, are exempted from import duty and VAT if the goods are on the list of the encouraged category or restricted category B in the "Catalog of the Industry Guide for Foreign Investment", according to the "Policy Adjustment for the Imposition of Duty VAT on Imported Capital Equipment" as promulgated by the State Council in Circular No. 1997 [37]. Capital goods falling into the "List of Non Tax-exempt Imported Goods for Foreign Investment Projects" are excluded from the scope of exemption.

來料加工及進口加工合同項目中進口的原料，零件配件，經加工後復運出口的，免徵關稅增值稅，來料加工項目中外商不作價提供的設備亦不徵稅。

Materials, parts and components imported by foreign investment enterprise for use in the manufacture of export products under import processing agreement, are exempted from tariff and VAT. The same exemption applies to capital equipment which is brought into China free of charge by the foreign party under contract processing agreement between a Chinese party and a foreign party.



對保稅區內與其他國家(地區)之間運輸的商品進出境時不徵稅，根據法律保稅區屬於境內關外的區域，但是從保稅區外進入保稅區內的貨物當作出口辦理，在貨物最終從保稅區離開國境後，可申請出口退稅。從保稅區內進入保稅區外的貨物視作進口辦理，需按章徵稅。

上述免稅規定亦適用於在出口加工區與其他國家(地區)之間運輸的商品貨物，出口加工區與區外之間的交付的貨物按進口或出口辦理，但是由區外進入區內的貨物即可辦理申請退稅，無須等貨物離境。

海關監管 Customs supervision

所有保稅貨物、免稅減稅貨物及暫時進口貨物都需要接受海關監管。在監管期間，法律不允許改變海關監管貨物的使用範圍、存放地點，亦不允許對其設置抵押、出租或銷售等。海關監管措施適用特別報關程序的貨物，監管期與該等貨物的停留時間同步：暫時進口的貨物是6個月，保稅貨物是1年，減免稅生產設備是5年，減免稅運輸設備是6年。海關監管貨物，無論在離境後或者減免稅期限屆滿繼續停留在中國境內，都要完成核銷程序，以解除進口商責任。

對特定貨物解除海關監管措施不等於海關對該貨物管轄權的終止。海關法第45條規定，在海關監管期內並且在隨行的3年內，主管海關可以對進出境貨物實施稽查。稽查範圍包括納稅人及其代理人所有與進出口交易相關的財務及非財務資料。如果發現有少徵或漏徵關稅及國內稅的，海關可以向納稅人追徵稅款。

Goods shipped between free trade zones and other countries are exempted from import tariff and taxes. The FTZs are excluded from the Chinese customs zones according to the Chinese laws. However, goods delivered into FTZ from non-FTZ area inside China are considered exports and these goods are eligible for VAT export rebates after the goods finally depart from Chinese territories. Likewise goods delivered from FTZ to non-FTZ areas are considered to be imports and they are subject to customs duty and VAT.

The same exemption of tariff and VAT applies to the delivery of goods between export processing zones (EPZs) and other countries (or regions). Delivery of goods between EPZ and non-EPZ is treated import and export, except that goods delivered from non-EPZ to EPZ are eligible for VAT export rebates immediately, without having to wait for those goods to actually leave the Chinese territories.

All bonded goods, tax-exempt goods, tax-reduction goods, and temporarily imported goods are under the supervision and control of the Chinese customs. During the period of customs supervision, the Chinese laws do not permit any change in the scope of use, change in the location of these goods, any charge created upon the security of these goods, any lease agreement of which the goods are the subject, or the disposal of these goods. The period of the customs supervision will vary with the category of the goods subject to special customs procedures: 6 months for temporary Import; 1 year for bonded goods; 5 years for production equipment subject to tax-exemption and reduction; 6 years for transport equipment subject to tax exemption and reduction.

The lifting of customs supervision does not mean the end of customs jurisdiction over the goods in question. Under Article 45 of the PRC Customs Law, the customs can have power to conduct audits on the transactions of the goods moving across the Chinese customs territories during a 3-year period that immediately follows the day the goods are released from customs supervision. The scope of the customs audit shall cover all the financial and non-financial information of the taxpayers and their import and export agents in relation to the import or export of the goods. The Chinese customs has the power to recover from the taxpayer or its agent any underpayment or omission of duty and taxes if they emerge during the audit.



但是，倘若是海關出錯的，海關只可以在發生進出口交易的一年內向納稅人補徵少徵或漏稅款。倘若是納稅人出錯的，海關可以在進出口交易日的3年內向納稅人追徵欠稅。

However, the customs can only exercise its right to recover any under-payment or omission of duty and taxes from the taxpayer within 1 year of the relevant transaction if the customs makes the mistakes, within 3 years of the transaction if the taxpayer or its agent makes the mistakes. Article 62 of the Customs Law refers.

1	普通進口貨物 General import goods	由進口當日至海關放行當日及隨後3年 From the day of import to the day of customs release, and a 3-year period that follow immediately
2	保稅貨物 Bonded goods	由進口當日至離境當日（1年內）及隨後3年 From the day of import to the day of shipment out of China (not exceeding 1 year), and a 3-year period that follow immediately
3	減免稅貨物 Tax exempt or Tax reduction goods	由進口當日至監管期終止及隨後3年 From the day of import to the last day of the customs supervision period, and a 3 year-period that follow immediately
4	暫時進口貨物 Temporarily imported goods	由進口當日至離境當日（半年內），或者在境內超過半年，由進口當日至繳稅當日；及隨後3年 From the day of import to the day of shipment out of China, or the payment day of the duty and taxes if they stay in Chinese customs territories for over 6 months; and a 3-year period that follow immediately

附加稅 Additional tariffs

附加稅包括反傾銷關稅、反補貼關稅、保護關稅、及報復性關稅等。中國產品往往是其他國家反傾銷關稅、反補貼關稅的目標。中國政府在徵收反傾銷關稅、反補貼關稅之前，相關產業必須證明進口貨物對中國產業實質損害或實質威脅，而該損害與該傾銷或補貼產品存在因果關係。徵收反傾銷關稅是針對外國公司企業的行爲，徵收反補貼關稅是針對外國政府的行爲。徵收保護關稅是針對相短時期內大量進口產品對中國的國內產業帶來沖擊的關稅或數量保護措施，徵收報復性關稅是針對外國政府針對中國產品根據對等原則而採取的特定措施。

Additional tariffs include anti-dumping duty, countervailing duty, safeguard duty, and retaliatory duty. Ironically Chinese goods are very often the objects for the imposition of anti-dumping and countervailing duty. To justify the imposition of anti-dumping or countervailing duty, the Chinese government is required to establish that there has been a substantial damage to the home industry due to the low imported price, and that there is a cause-effect relationship between the damage and the distorted price of the imported goods. Anti-dumping duty is imposed to counteract the action of foreign company to practice price discrimination by selling goods at the low price in Chinese markets. Countervailing duty is imposed to counteract the action of foreign government who finances domestic companies to sell goods at low price in Chinese markets. Safety measures are tariffs or quantity restrictions used to protect the Chinese home industry from the impact of a sudden surge of imported goods in huge quantities at a short period of time. Retaliatory duty will only be imposed if the Chinese goods have received discriminatory imported duties in a specific overseas market.



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。

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.

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；
- 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。

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 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.

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