



税务快讯

内地与港澳签署 CEPA 货物贸易协议

2018 年 12 月 12 日和 14 日，内地分别与澳门和香港签署了《CEPA 货物贸易协议》，提前实现了 CEPA 升级目标。协议自 2019 年 1 月 1 日起实施，原产于香港和澳门的货物进口内地将全面享受零关税。

《CEPA 货物贸易协议》优化了原产地规则的安排，采用对全税则产品统一适用的总规则和仅包含部分产品的“产品特定原产地规则”相结合的模式，全面提升了原产地标准的灵活性。

《CEPA 货物贸易协议》还规定了在便利两地贸易、简化海关程序、提高有关措施透明度和加强双方合作等有关范畴的内容。

此外，《CEPA 货物贸易协议》设立了粤港澳大湾区便利化措施专章（有关促进粤港澳大湾区货物贸易的内地海关监管制度创新内容请参见[德勤税务快讯](#)），以提升其口岸通关能力和效率。

评论

随着改革开放进入新时代，香港和澳门将继续凭借其独特的地位和优势，在全球贸易过程中发挥不可替代的作用。据统计数据，2018 年 1 月到 6 月，内地分别从香港和澳门进口货物 117 亿美元和 0.6 亿美元，内地进口商利用 CEPA 分别享受关税减让约 2.4 亿元人民币和 220 万元人民币。预计《CEPA 货物贸易协议》的签署实施将使关税减让金额在 2019 年大幅增加，有利促进内地与香港、澳门经贸交流与合作健康发展，实现互利共赢。

随着港珠澳大桥的建成，香港和澳门与内地的联系更为紧密。《CEPA 货物贸易协议》可以为将来实现粤港澳大湾区内货物自由流动提供更有效的政策支持。

原产地规则的优化是《CEPA 货物贸易协议》的一大技术亮点。对于使用部分非原产材料进行生产的货物，除了现有的产品特定原产地规则之外，《CEPA 货物贸易协议》引入了基于区域价值成分的原产地总规则。根据原产地总规则，对于不适用产品特定原产地规则的情形，可以按照累加法计算的区域价值成分（大于或等于 30%）或者按照扣减法计算的区域价值成分（大于或等于 40%）来判定产品的原产地。这一规定有望促使更多进入内地的产品被认定为原产于港澳进而享受零关税。

建议

关税构成了进口商品成本的一部分，也是计算增值税和消费税的基础，零关税有望减轻内地相关进口商的成本。相关进口商应评估关税降低对其运营成本的影响，并酌情考虑其供应链定价策略的调整方案。

随着原产地规则的调整，内地进口商应重新审查产品原产地，以确定货物是否符合 CEPA 原产地规则并享受零税率。进口商也可以考虑利用预裁定制度对原产地进行确定。

相关企业，包括由于中美贸易摩擦受到额外关税影响的企业，在合规的前提下，可以考虑调整其现有的供应链以使其产品符合 CEPA 的原产地要求。

在货物自由流动的大趋势下，企业运用 CEPA 等自由贸易协定的合规要求将持续增加。相关企业应建立、审查和改进合规程序，必要时考虑实施全球贸易自动化等技术手段，以提升海关风险的管理效率。

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Tax Newsflash

Agreements on Trade in Goods under CEPA are signed by Chinese Mainland, Hong Kong and Macau

On 12 and 14 December 2018, Mainland China signed agreements on trade in goods under the Closer Economic Partnership Arrangement (CEPA) with the Hong Kong Special Administrative Region and the Macao Special Administrative Region respectively. These new agreements broaden and enrich the content of CEPA.

Starting from 1 January 2019, more goods will be considered of Hong Kong and Macao origin and so enjoy a zero duty rate when imported into the Mainland China. The agreements enhance arrangement for rules of origin, with a combination of the general rule of origin and the Product Specific Rule of origin.

The agreements also stipulate commitment to facilitating trade, simplifying customs procedures, enhancing transparency of related measures and strengthening co-operation.

In particular, the agreements set out a specific chapter on Trade Facilitation Measures in the Guangdong-Hong Kong-Macao Greater Bay Area (the GBA; click [here](#) to view Deloitte Tax Newsflash on the customs reform measures to promote trade in goods in the GBA), thereby enhancing customs clearance capacity and efficiency.

Comments

As China embarks on its Reform and Opening up in the new era, Hong Kong and Macao continue to have unique status and strengths, and will continue to play irreplaceable roles in the global trade process. According to the statistics available, from January to June 2018, the Mainland imported USD11.7 billion from Hong Kong and USD60 million from Macao, and Chinese importers saved around RMB240 million in duties by using CEPA from Hong Kong and RMB2.2 million for Macao. It is expected that those savings will increase substantially in 2019. The signing and implementation of the agreements will

promote the economic and trade amongst the Mainland, Hong Kong and Macao, and achieving mutual benefit.

With the completion of the Hong Kong-Zhuhai-Macao Bridge, Hong Kong and Macao are connected more closely with the Mainland. Furthermore, the agreements could provide policy support to achieve the free mobility of goods in the GBA.

It is notable that, for goods produced using non-originating materials in one side, in addition to the existing Product Specific Rule of origin, a general rule of origin based on the calculation of the value added to the products in the region is introduced under the agreement. According to the general rule, either a Build-up method (Regional Value Content (RVC) greater than or equal to 30%) or a Build-down method (RVC greater than or equal to 40%) can be used to determine the origin of products not over by a Product Specific Rule of origin. The agreements allow more products to instantly enjoy zero tariff upon importation into the mainland.

Recommendations

As duty is a part of import product price and also the calculation basis of value-added tax and consumption tax, it is expected that the zero tariff will decrease the cost for affected importers in China. Affected importers should assess the impact on the tariffs benefit on their operational cost and consider adjusting pricing strategies in their supply chains.

With the adjustment of rules of origin under the agreements, importers should review the origin to see whether the goods satisfy the rules of origin and can enjoy zero rate of duty under CEPA. Importers can also take advantage of the advance ruling process to help confirm the correct origin.

Enterprises, especially those affected by additional tariffs due to the China-US tensions, could consider adjusting their current supply chains in a regulatory compliant manner, to enable their goods to qualify for the benefits under CEPA.

As the trend towards the duty free movement of goods continues, the compliance requirements for utilizing agreements like CEPA will continue to increase. Enterprises should establish, review and improve compliance procedures, and if necessary, implement global trade automation to improve the efficiency of customs risk management.

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