



税务快讯

2020 年中国关税税率调整方案公布

国务院关税税则委员会近期发布《2020 年进口暂定税率等调整方案》（税委会[2019]50 号）。根据该项方案，中国将在 2020 年对包括最惠国税率、暂定税率与协定税率等在内的进口关税税率实施调整，相关商品涉及农业、医药、重工业和信息技术等众多产业。出口关税税率维持不变。

1. 最惠国税率

自 2020 年 7 月 1 日起，中国将对 176 项信息技术产品的最惠国税率实施降税。这将是 2015 年 12 月，世界贸易组织相关成员达成《信息技术协定》（ITA）扩大产品范围协议后，中国实施的第五次降税。

2. 进口暂定税率

一般而言，进口产品的暂定税率低于最惠国税率。为积极扩大进口，激发进口潜力，优化进口结构，自 2020 年 1 月 1 日起，中国将对 850 余项商品实施低于最惠国税率的进口暂定税率。相较于 2019 年，进口暂定税率税目又有了进一步的变化，主要包括：

情形	商品举例	调整原因
新增或降低商品进口暂定税率	冻猪肉、冷冻鳄梨、非冷冻橙汁	更好满足人民生活需要，适度增加国内相对紧缺或具有国外特色的日用消费品进口

	半导体检测分选编带机、高压涡轮间隙控制阀门、自动变速箱用液力变矩器和铝阀芯、钕铁、多元件集成电路存储器、大轴胶片原料、光刻胶用分散液、培养基	扩大先进技术、设备和零部件进口，支持高新技术产业发展
	部分木材和纸制品	鼓励国内有需求的资源性产品进口
新增实施零关税	用于治疗哮喘的生物碱类药物和生产新型糖尿病治疗药品的原料	降低用药成本，促进新药生产
取消进口暂定税率，恢复执行最惠国税率	钨废碎料和钼废碎料	推进贸易与环境协调发展，根据国务院全面禁止进口环境危害大、群众反映强烈的固体废物的有关精神，与进口废物管理目录的调整时间相衔接

此外，为与 2020 年 7 月 1 日起的 176 项信息技术产品降低最惠国税率（参见上文）相衔接，相应调整其中部分信息技术产品的进口暂定税率。

3. 协定税率和特惠税率

截至目前，我国已与二十余个国家或地区签订了双边或多边自由贸易协定。原产于这些国家和地区的进口商品将适用协定税率，协定税率通常低于最惠国税率。2020 年协定税率主要变化包括：

- 自 2020 年 1 月 1 日起，根据中国与新西兰、秘鲁、哥斯达黎加、瑞士、冰岛、新加坡、澳大利亚、韩国、智利、格鲁吉亚、巴基斯坦的自贸协定以及亚太贸易协定，对原产于相关国家和地区的有关进口商品实施降税；
- 自 2020 年 7 月 1 日起，根据中国与瑞士的双边贸易协定和亚太贸易协定，对原产于相关国家和地区的有关进口商品实施降税。

方案同时明确，当最惠国税率低于或等于协定税率时，协定有规定的，按相关协定的规定执行；协定无规定的，二者从低适用。

另外，2020 年中国将继续对与中国建交并完成换文手续的最不发达国家实施特惠税率，并根据联合国最不发达国家名单和中国过渡期安排，调整特惠税率适用国别。其中，2020 年 1 月 1 日起，赤道几内亚停止享受零关税特惠待遇。

建议

2019 年全球贸易环境发生深刻变化，总体走势受中美贸易磋商进程等诸多因素影响。在复杂多变的贸易环境下，暂定税率是国家调控宏观经济与进出口贸易的有效政策工具。每年中国各部委以及行业协会根据贸易

情况和产业发展的需要向国务院关税税则委员会提出税则修订议案，以最终形成年度税则调整方案。企业可以考虑自行，或通过行业协会及第三方中介机构与相关部门展开沟通，包括积极参与海关的税政调研，有效反映税则税目及适用税率方面的合理诉求，包括申请设定特定税则税目、适用合理进口增值税税率、调整消费税税率、实施暂定关税税率等，从而减少贸易成本，进一步助力进出口业务的经营发展。

2020 年关税调整方案承前启后，重点突出。一方面继续推动消费品降税，为吸引海外消费回流，满足居民消费升级需求；一方面充分考虑企业需求和国内外经济形势，促进高技术产品进口及国内技术水平提升，继续降低制造业、重工业等产品的进口关税。建议医药、消费品、制造业有关进出口企业关注新增的零税率以及暂定税率的调整，及时评估对供应链的影响，综合考虑转让定价等因素，采取有关措施以妥善应对。

税率的适用基于商品的税则号列，因此我们建议企业复核目前使用的商品税则号列，同时综合运用海关预裁定、样品预先归类咨询服务等制度管控企业的商品归类合规风险。此外，税率的适用还会受到商品原产地的影响，建议进出口企业在复核商品税则号列的基础上，依据有关优惠或非优惠原产地规则对商品原产地申报的合规情况进行复核。

商务部在近期的新闻发布会上表示，中国目前已与 25 个国家和地区签署了 17 个自由贸易协定，并正在积极与 28 个国家和地区进行 11 个自由贸易协定谈判或升级谈判。未来随着自由贸易协定的推进，各类协定税率的调整变化也会愈加频繁。建议企业密切关注有关自由贸易协定的签署与生效情况，合理适用最优的税率以降低供应链的成本，同时优化适用自贸协定税率的商品单证与流程合规管理，以有效管控适用税率的合规风险。

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Tax Newsflash

2020 Tariff Adjustments Announced

On 23 December 2019, China's Tariff Commission of the State Council announced the 2020 Tariff Adjustment Plan, which revises import tariffs affecting the agriculture, pharmaceutical, heavy industry and information technology (IT) sectors. Export tariffs remain unchanged.

1. Most-Favored Nation (MFN) tariff rates

The MFN tariff rates for 176 items of IT products will be reduced from 1 July 2020. This will be the fifth such tariff cut since the 2005 expansion of the WTO's Information Technology Agreement, which seeks to eliminate tariffs among participants on a broad range of IT products.

2. Interim import tariff rates

Interim tariff rates on imported goods generally are lower than the MFN tariff rates, encouraging imports of such goods. These rates typically are reviewed and updated on an annual basis. Interim import tariff rates on more than 850 products will apply as from 1 January 2020. The most significant changes are summarized below:

Types of adjustments	Examples of goods	Reasons
Newly added or further reduced interim rates	Frozen pork, frozen avocado, and non-frozen orange juice	Government policy is to improve the standard of living and consumption choices for the population.

	Semiconductor inspection and sorting tape machines, high-pressure turbine gap control valves, torque converters and aluminium valve cores for automatic transmissions, ferroniobium, multi-element integrated circuit memory, raw materials for large-scale films, dispersion for photoresist, and culture mediums	Government policy is to encourage imports of certain advanced equipment and its components to support the development of high-tech industries.
	Certain wood and paper products	Government policy is to encourage imports of certain resource products.
Newly added zero rate items	Alkaloids for the treatment of asthma and raw materials for the production of new diabetes medicines	Government policy is to endeavor to make medical treatment more accessible and promote new drug production.
Interim rates eliminated	Tungsten waste and niobium waste and scrap	Government policy is to ensure environmental protection from the import of these products, and this change aligns with adjustments made to the import waste management catalogues.

For IT products subject to the reduction of MFN tariff rates on 1 July 2020, the interim rates will be adjusted accordingly at that time.

3. Conventional tariff rates

China has concluded bilateral or multilateral free trade agreements (FTAs) with more than 20 jurisdictions. The importation of goods originating from these jurisdictions enjoy preferential tariff rates (referred to as "conventional tariff rates"), which normally are lower than the MFN tariff rates. The main changes in the 2020 conventional tariff rates include the following:

- As from 1 January 2020, the conventional tariff rates for certain goods will be reduced according to the FTAs between China and Australia, Chile, Costa Rica, Georgia, Iceland, Korea (ROK), New Zealand, Pakistan, Peru, Singapore and Switzerland, as well as the Asia-Pacific Trade Agreement.
- As from 1 July 2020, the conventional tariff rates for certain goods will be reduced according to the FTA between China and Switzerland and the Asia-Pacific Trade Agreement.

The adjustment plan also clarifies that, where the MFN rate is different from the conventional rate, the lower rate will apply unless the relevant agreement provides otherwise.

4. Special preferential tariff rates

Special preferential tariff rates, which generally are lower than the MFN tariff rates and granted to goods originating from least developed countries, will continue to apply in 2020. As of 1 January 2020, the special zero-rate treatment for goods from Equatorial Guinea is no longer available.

Comments

Companies should examine whether and how the 2020 tariff adjustments may affect their businesses, including the effect on their supply chain and transfer pricing policies.

As the application of tariff rates is based on the HS code of the goods and the country of origin (COO), companies also should regularly review the HS codes they currently use and the COO status to address any potential customs compliance risks. Where appropriate, companies should consider looking into advance rulings to help manage these compliance risks.

According to the most recent press conference held by the Ministry of Finance, China has entered into 17 FTAs with 25 jurisdictions and is in the process of negotiating 11 new or revised FTAs with 28 jurisdictions. Due to this expanded FTA network, companies should closely monitor future developments and consider leveraging applicable agreements to help improve their supply chain efficiency.

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