



税务快讯

稳外贸新举措：提高千余项产品出口退税率

3月17日，财政部、国家税务总局发布公告2020年第15号，明确从2020年3月20日起，将瓷制卫生器具等1084项产品的出口退税率提高至13%；将植物生长调节剂等380项产品出口退税率提高至9%（请点击[此处](#)获取提高出口退税率的产品清单）。

3月10日召开的国务院常务会议确定了应对疫情影响，稳外贸稳外资的多项新举措，其中包括对除“两高一资”（即高污染、高耗能、资源型产品）外所有未足额退税的出口产品及时足额退税。此次出台的公告是对上述新举措的具体落实。调整后我国的货物和服务出口退税率将从5档缩减为4档，即13%，9%，6%，0%。

值得注意的是，在提高出口退税率后，除“两高一资”外的所有出口产品均可足额退税，即不再存在征退税率之差。在现行出口退税机制下，征退税率差异的存在意味着出口企业将负担一部分采购或生产出口产品产生的增值税成本；因此，消除征退税率差异对于降低出口企业的经营成本，鼓励外贸出口具有积极的意义。

调整产品概述

此次调整共涉及1464项产品，包括将猪、牛、羊肉、坚果、咖啡等产品出口退税率由原来的6%调整到9%；将二氧化硅等无机化工品、无环烃等有机化工品、塑料橡胶等产品出口退税率由原来的10%调整到13%等。

从行业和税则章节分布角度来看，此次调整范围涉及面较广，涉及产品约占税则税号的16%，基本集中在税则1-83章；涵盖农业、畜牧业、食品加工、化工、塑料橡胶、造纸、陶瓷、钢铁、有色金属等众多产业。特别是有机化工品行业，提高出口退税率的产品达到620多项，占比超过调整产品总数的40%。由于税则54-66章的纺织产品、服装鞋

帽以及 84-96 章机电产品、运输工具、医疗器械、检测设备、手表、乐器等产品出口退税率基本为 13% 的最高档，故此次调整基本没有涉及。

建议

建议有关出口企业采取以下措施：

- 及时更新出口退税率文库，关注税务机关的有关后续通知；
- 复核出口产品情况，评估出口退税率变化带给企业的潜在影响；
- 复核定价策略，如有必要且商业可行，与国外买方对出口价格的调整进行磋商；
- 由于新出口退税率的适用时点是根据出口货物报关单所注明的出口日期加以界定，企业应合理安排出口进度，以充分适用政策，提升企业效益；
- 在适应出口退税率调整的基础上，进一步考虑综合运用海关、信贷等多领域的便利政策，优化企业的整体外贸经营模式。

德勤间接税团队会继续密切关注出口退税相关政策动态，及时与客户分享。如有任何问题，欢迎随时和我们联系。

作者：

北京

宫滨

合伙人

+86 10 8520 7527

charlesgong@deloitte.com.cn

上海

王运革

资深海关顾问

+86 21 2316 6366

yungwang@deloitte.com.cn

管鹏

经理

+86 10 8520 7670

gguan@deloitte.com.cn

如您有任何问题，请联系德勤团队：

间接税服务

全国领导人

香港

展佩佩

合伙人

+852 2852 6440

sachin@deloitte.com.hk

华北区

北京

周翊

合伙人

+86 10 8520 7512

jchow@deloitte.com.cn

华东区

上海

高立群

合伙人

+86 21 6141 1053

ligao@deloitte.com.cn

华西区
重庆
汤卫东
合伙人
+86 23 8823 1208
ftang@deloitte.com.cn

华西区
重庆
汤卫东
合伙人
+86 23 8823 1208
ftang@deloitte.com.cn



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Tax Newsflash

Export VAT refund rates increased on over 1,400 goods

On 17 March 2020, China's Ministry of Finance and the State Taxation Administration (STA) issued Bulletin 15 increasing VAT refund rates for 1,464 goods as from 20 March 2020, in order to reduce VAT costs for exporters.

Background

Exporters generally obtain a refund of VAT incurred on exported goods. The refund is implemented through a refund rate based on the HS customs code used for the exported goods (which can be different from applicable VAT rates on the same goods). If the refund rate is lower than the applicable VAT rate on such goods, the VAT incurred on the exported goods cannot be fully refundable and any non-refundable VAT must be absorbed by the exporter.

In order to encourage exports, the State Council decided on 10 March 2020 (as later implemented by the issuance of Bulletin 15) to increase the refund rates on certain goods to correlate with the applicable VAT rates on the same goods (except for goods considered to be highly pollutant, consume high amounts of energy, or be resource intensive in the manufacture of such goods).

Rates

Prior to Bulletin 15, the refund rates for exported goods were 13%, 10%, 9%, 6%, and 0%. The new rates implemented in Bulletin 15 are 13%, 9%, and 0%. As before, for the 0% rate, no refund is allowed.

Affected goods

Bulletin 15 increases export VAT refund rates on 1,464 goods, which represents about 16% of the total HS code items in the tariff schedule, including:

- 1,084 goods with an increased rate of 13% (e.g., certain silicon dioxide products and certain acyclic hydrocarbons formerly subject to a 10% rate); and
- 380 goods with an increased rate of 9% (e.g., pork, beef, lamb, certain nuts, and coffee products formerly subject to a 6% rate).

The rate increases affect a broad range of sectors such as agriculture, animal husbandry, food processing, chemicals, plastic and rubber, paper, ceramics, iron and steel, and non-ferrous metal. Furthermore, a substantial number of goods with increased rates (more than 620) are organic chemical products.

Most goods in chapters 54 through 66 (certain textile products) and chapters 84 through 96 (machinery and mechanical appliances; vehicles, aircraft, vessels, and associated transport equipment; and measuring, checking, precision, and medical or surgical instruments and apparatus) of the harmonized tariff schedule are not affected by the rate increases as their rate was already 13%.

Comments

With the increased refund rates, many exporters will obtain a full refund of the VAT incurred on exported goods. Affected exporters should:

- Update the export VAT refund rate information in their systems and monitor the implementation guidance issued by local tax authorities;
- Evaluate the potential economic impact of the increased export VAT refund rates;
- Review pricing strategy and negotiate with foreign buyers on price adjustments if necessary and commercially feasible; and
- Consider whether their overall business model can be optimized further due to the increased refund rates.

Authors:

Beijing

Charles Gong

Partner

+ 86 10 8520 7527

charlesgong@deloitte.com.cn

Shanghai

Yunge Wang

Senior Advisor

+86 21 2316 6366

yungwang@deloitte.com.cn

Gavin Guan

Manager

+ 86 10 8520 7670

gguan@deloitte.com.cn

If you have any questions, please contact:

**Indirect Tax
National Leader**

**Hong Kong
Sarah Chin**

Partner

+852 2852 6440

sachin@deloitte.com.hk

Northern China

Beijing

Yi Zhou

Partner

+86 10 8520 7512

yichow@deloitte.com.cn

Eastern China

Shanghai

Liqun Gao

Partner

+86 21 6141 1053

ligao@deloitte.com.cn

Southern China

Guangzhou

Janet Zhang

Partner

+86 20 2831 1212

jazhang@deloitte.com.cn

Western China

Chongqing

Frank Tang

Partner

+86 23 8823 1208

ftang@deloitte.com.cn



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