

税务快讯



国税总局允许增值税免税政策适用于国际货运间接代理情形

国家税务总局于7月14日公布2014年公告第42号，明确增值税免税政策可适用于国际货物运输间接代理情形。该公告将自2014年9月1日起施行。

多层级代理是国际货运代理服务中的常见模式。然而，财税[2013]106号文件将适用于国际货运代理服务的增值税免税政策限定在直接与国际运输单位发生业务的代理环节（注：106号文件中的该项免税政策自2013年8月1日起执行）；因此，在多层级代理模式下，不直接与国际运输单位发生业务的间接代理人无法享受上述免税待遇。42号公告的发布将改变这一情况。同时，根据42号公告规定，可适用上述免税政策的间接代理人，其向委托方收取的全部代理服务收入，以及向其他代理人支付的全部代理费用，必须通过金融机构进行结算（以下简称“结算条件”）。

虽然42号公告作出了有利于国际货物运输代理行业的政策调整；但值得注意的是，在一些国际货运代理服务集团内经常出现成员企业间抵消相互代理服务款项的处理，这一情形是否会被认定为不符合上述结算条件继而丧失免税资格，目前尚未得到明确。

鉴于以上，相关企业应考虑以下措施：

- 复核企业经营现状和供应链安排，评估适用免税政策的可行性。
- 根据评估结果，决定是否申请适用免税政策。
- 若决定申请免税政策，与主管税务机关积极沟通，取得其有关具体实施方面的意见。
- 关注政策动态，必要时咨询专家意见。

如您有任何问题，请联系：

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Tax Newsflash



SAT extends VAT exemption to international freight forwarding services provided through other forwarders

China's State Administration of Taxation (SAT) issued guidance on 14 July 2014 (Bulletin [2014] No. 42 (Bulletin 42)) that extends VAT-exempt treatment to international freight forwarding services provided through other forwarders. The new rule will apply as from 1 September 2014.

International freight forwarding services frequently are provided through a chain of forwarders. However, the VAT exemption for international freight forwarding services (which became effective on 1 August 2013 under Circular 106) applies only to the last forwarder in the chain, that is, the forwarder that is in direct business contact with the international transportation service supplier (e.g. the shipping company), but not forwarders that do not have direct contact with international suppliers and do not make direct payments to such suppliers. With the issuance of Bulletin 42, all other forwarders in the chain will be eligible for VAT-exempt treatment, provided that all of the forwarder's services income received from customers (or other forwarders) and international transport and agency fees paid to other forwarders are settled through a financial institution ("settling requirement").

Although Bulletin 42 brings a welcome change to the international freight forwarding business, it is unclear whether the common practice of offsetting receivables and payables by member entities in a multinational international freight forwarding service group would result in the settling requirement not being met.

In view of the above, affected companies should take the following actions:

- Review their operations and supply chains and assess the possibility of applying the new VAT exemption;
- Based on the assessment result, determine whether to apply for VAT-exempt treatment;
- If applying for an exemption, proactively communicate with the in-charge tax authorities to seek their advice on implementation of the exemption; and
- Monitor future developments and consult with tax advisors, if necessary.

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