税务快讯
中国颁布抗癌药增值税红利政策

2018 年 4 月 27 日，中国相关部门颁布《关于抗癌药增值税政策的通知》（财税[2018]47 号，简称“47 号文”），落实抗癌药品增值税相关红利。

政策简介

下列新政将自 2018 年 5 月 1 日起实施：

- 增值税一般纳税人生产销售和批发、零售抗癌药品，可选择按照简易办法依照 3%征收率计算缴纳增值税。上述纳税人选择简易办法计算缴纳增值税后，36 个 月内不得变更。纳税人应单独核算抗癌药品的销售额；未单独核算的，不得适用上述简易征收政策。

- 对进口抗癌药品，减按 3%征收进口环节增值税。

上述所称抗癌药品是指经国家药品监督管理部门批准注册的抗癌制剂及原料药，第一批抗癌药品清单涵盖 103 项抗癌药品制剂，51 项抗癌药品原料药，具体税号请点击链接参见文件附表。抗癌药品范围实行动态调整，由财政部、海关总署、税务总局、国家药品监督管理局根据变化情况适时明确。

德勤快评

2018 年 4 月 12 日召开的国务院常务会议决定了一系列措施以鼓励抗癌药产业发展，降低患者用药成本。此后短短几周内，相关部门出台了一系列配套文件。

4 月 23 日，国务院关税税则委员会发布公告落实抗癌药零关税政策（请参见德勤税务快讯）。国家药品监督管理局也出台了简化进口化学药品通关手续的有关规定。

此次 47 号文则落实了中国政府关于“较大幅度降低抗癌药生产、进口环节增值税税负”的决定。由于增值税最终由消费者负担，大幅降低增值税负，有利于切实降低患者用药成本。

对进口企业而言，从 2018 年 5 月 1 日起，在进口货物原适用 17%税率调整为 16%的基础上，抗癌药品进口环节增值税将进一步降为 3%，实现税负大幅下降。

对于从事生产销售和批发、零售抗癌药品的增值税一般纳税人而言，相关企业可以考虑根据实际情况，自行选择增值税计算缴纳方法；若按照简易征收办法按照 3%征收率计算缴纳增值税，则其进项税不得抵扣。

此次降税的抗癌药品清单中，除了抗癌药品制剂之外，也明确包括了抗癌药品原料药。此举扩大了增值税优惠政策的惠及面，将对国内抗癌制药企业发展产生积极影响。

预计各部门将随即颁布配套的实施办法，如进口产品税号设置、增值税具体征管事宜等。医药行业相关企业应对此密切关注，梳理新政对于自身产品的适用性，评估新政影响以妥善因应。值得注意的是，拟享受新政的企业必须遵循相应的合规要求，包括但不限于单独核算抗癌药品的销售额，正确申报进口产品海关编码，确保其产品经国家药品监督管理部门批准注册并列入抗癌药品清单等。因此，此类企业应确保其税务、关务、产品等合规流程管控的健全与有效。

德勤将继续关注此次新政的后续配套政策并及时分享相关资讯。

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Tax Newsflash

China releases a favorable VAT policy for sales of cancer drugs

On 27 April 2018, Chinese Ministry of Finance, General Administration of Customs, State Administration of Taxation and State Drug Administration released an announcement (Circular 47) reducing the VAT rate of sales of cancer drugs to 3% effective from 1 May 2018.

Highlights

Circular 47 allows;

- manufacturers and sellers (wholesale and retail) to supply cancer drugs to elect to charge VAT at the simplified flat rate of 3% (with no input VAT credit); if the simplified method is elected, no changes are allowed for a period of 36 months;

- the above simplified taxation method cannot be applied if the taxpayer fails to separately account for its sales of cancer drugs;

- for the importation of cancer drugs, the applicable import VAT rate is also reduced to 3%.

Cancer drugs are defined as those registered medicines and active pharmaceutical ingredients (APIs) approved by the State medicine regulation authority. The first batch of cancer drugs under Circular 47 covers 103 registered medicines and 51 APIs (please click here to view Deloitte's unofficial English translation of the list). The list will be adjusted by the Ministry of Finance, General Administration of Customs, State Administration of Taxation and State Drug Administration.

Comments

Circular 47 is a response to the announcement made at the State Council's Executive Meeting on 12 April 2018 where decisions were made to encourage the development of cancer drugs and lowering the cost to patients. Circular 47 is one in a series of regulations issued in past weeks to announce the preferential policies to encourage the treatment of cancer patients. Also a significant development was the announcement on 23 April 2018, where the Tariff Committee of State Council announced that, effective from 1 May 2018, China will apply zero duty on imported drugs including cancer drugs, cancer alkaloid-based drugs, and imported traditional Chinese medicine. On 24 April, the State Drug Administration also released an announcement to simplify the procedure of customs clearance regarding cancer drugs imports and with immediately effect.

From 1 May 2018, the import of cancer drugs will be subject to 3% VAT, which reflects a substantial decrease. In comparison, imported goods originally subject to a 17% import VAT will be subject to a rate of 16% from the 1 May 2018.

We expect more detailed implementation guidance to be issued, such as the China 10 digit HS codes, for the cancer drugs. Companies involved in the life science and pharmaceutical sector must closely monitor further development given the scale of the positive impact. Furthermore, companies should strictly follow compliance requirements in order to enjoy the benefits. Such compliance requirements include the maintenance of separate accounts and to calculate the sales amount for the cancer drugs, to accurately declare HS codes of import products, and to confirm that products fall under the eligible cancer drugs and are registered with the State Drug Administration. It is strongly recommended that affected companies should establish and maintain an effective compliance control from tax, customs and product perspectives.

We will closely monitor the new policies regarding life sciences and health care industry, as a result of the decisions made at the State Council's Executive Meeting on 12 April 2018.

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