



税务快讯

中国自 9 月 15 日起提高机电、文化等产品出口退税率

2018年9月5日，财政部、国家税务总局发布了财税[2018]93号文件，规定自2018年9月15日起，对机电、文化等产品提高增值税出口退税率。

政策概要

此次出口退税率调整共计涉及 397 项税号的产品，调整情况如下表所示。

调整后的出口退税率	涉及产品 (海关编码)	典型产品举例
16%	161 项	多元件集成电路、非电磁干扰滤波器、书籍、报纸等
13%	57 项	竹刻、木扇等
9%	179 项	玄武岩纤维及其制品、安全别针等

请点击[此处](#)了解调整前后的各产品出口退税率对比情况。

评论与建议

出口退税率是国家鼓励或限制产品出口的重要工具之一。自 2018 年 5 月 1 日增值税税率调整之后，现行的货物和服务出口退税率包括 16%、15%、13%、10%、9%、6%、5%、0%，共八档。出口退税率的高低将直接影响出口企业的成本。

此次调整是继 2016 年 11 月以来，中国又一次对出口退税率进行的较大规模调整。此次调整所涉及的产品中，超过 40% 产品的增值税出口退税率上调为足额退税，其他产品的出口退税率也有不同程度的上升。

值得关注的是，此次调整所涉及的产品中，有相当部分的产品已经或可能即将受到美国对华产品加征关税影响。在目前中美贸易摩擦不断升级的环境下，出口退税率的上调可以从一定程度上缓解中国出口企业的压力。例如，中美贸易中颇受半导体等行业关注的多元件集成电路，出口退税率此次由 15% 上升到 16%。部分行业有关提高出口退税率的诉求亦在此次调整中得到回应。以紧固件行业为例，紧固件相关产品的出口退税率从 2007 年 7 月 1 日起由 13% 下调至 5%，本次则上调至 9%。下表对部分典型产品出口退税率的变化进行了列举：

出口退税率变化	产品示例
0% 上升至 13%	柱形实心体铝合金
0% 上升至 9%	硅锰钢丝
5% 上升至 16%	液体泵用零件
5% 上升至 9%	初级形状的乙烯丙烯共聚物 其他无螺纹紧固件
9% 上升至 13%	甜菊苷
13% 上升至 16%	明信片

出口退税率的调整将影响相关出口企业的成本及利润水平。因此，我们建议受影响的出口企业采取以下行动方案：

- 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；
- 复核出口产品的海关产品编码，判断产品归类是否恰当以及因此影响出口退税率的适用，并在必要时做出合理调整；
- 新出口退税率的适用时点是根据出口日期来界定，企业可以合理安排出口进度以尽量享受较高的出口退税率；
- 此次提高出口退税率后，部分产品的出口征退税率一致，原来通过外贸企业出口相关产品的生产企业可以分析自营出口是否有节约成本的机会；
- 对未纳入此次出口退税率调整的产品，具备调整诉求的相关企业可以与财政、海关、税务、行业协会等部门进行积极沟通，寻求通过税则调研进行出口退税率调整的可能性，并适时寻求外部专业机构的协助。

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Tax Newsflash

China to increase VAT export refund rates from 15 September 2018

On 5 September 2018, the Ministry of Finance (MOF) and the State Administration of Taxation (SAT) issued Circular 93 to increase the VAT export refund rates for certain products from 15 September 2018.

Highlights

Affected products cover 397 HS codes:

New refund rate	No. of HS codes of affected products	Examples
16%	161	Multi-component integrated circuits, non-electromagnetic interference filters, books and newspapers, etc.
13%	57	Bamboo carving, wooden fans, etc.
9%	179	Basalt fibre and articles, safety pin, etc.

Please click [here](#) to view the list of affected goods (Chinese only) with their refund rates before and after the increase.

Comments

The export VAT refund is a mechanism which China uses to encourage or discourage exports of certain goods. After the VAT rates adjustment on 1 May 2018, the prevailing export VAT refund rates for goods and services are 16%, 15%, 13%, 10%, 9%, 6%, 5% and 0%. The level of the refund rates may affect exporters' costs.

Circular 93 represents a major adjustment to export VAT refund rates since the last round of adjustment in November 2016. The refund rate is increased to 16% (which equals to the standard VAT rate) for more than 40% of the affected products covered in Circular 93 (e.g. the refund rate of multi-component integrated circuits, which is widely used in semiconductor industry, is increased from 15% to 16%). For products whose refund rate is 16%, the input VAT incurred in manufacturing the products could be fully refundable.

It is worth noting that many products in the list of Circular 93 have been or are likely to be affected by the additional tariffs imposed by the U.S. The increase of VAT refund rates of these products will help mitigate the cost pressure on Chinese exporters.

Circular 93 can also be considered as the government's response to address concerns from certain industries. For example, the domestic fastener industry has been voicing their concerns since the VAT export refund rate of relevant fastener products was reduced from 13% to 5% on 1 July 2007. Circular 93 now increases the rate to 9%.

Below is a list of examples illustrating the increase of export VAT refund rates:

Change to the refund rate	Examples
0% to 13%	Aluminium alloy bar and rod
0% to 9%	Wire of silico-manganese steel
5% to 16%	Parts of liquid pumps
5% to 9%	Polymers of propylene or of other olefins, in primary forms
	Certain fastener products
9% to 13%	Stevioside
13% to 16%	Postcards

The changes of the export VAT refund rates will affect the costs and profits of export companies. We recommend that affected export companies consider the following action plans:

- Review export goods and assess the possible impact due to the change of export VAT refund rates;
- Review companies' pricing policy and initiate discussions with overseas buyers to adjust the export price where necessary;
- Review the classification of the export products, analyse whether an appropriate VAT refund rate has been applied and make adjustments where necessary;
- Arrange the exportation schedule appropriately to enjoy the increased VAT refund rates;
- For goods whose export VAT refund rates are increased to equal to the VAT rates, affected manufacturers may consider whether to change existing export model (e.g. to export the products through a trading company or not) for cost saving purposes; and

- Actively communicate with government authorities relating to industry appeals for refund rate adjustment and seek professional support where necessary.

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