



税务快讯

消费税改革趋势：后移征收环节 收入下划地方

日前，国务院印发《实施更大规模减税降费后调整中央与地方收入划分改革推进方案》（以下简称“《方案》”），明确了以下两项与消费税相关的改革措施：

- **消费税征收环节后移**：将部分在生产（进口）环节征收的现行消费税品目逐步后移至批发或零售环节征收，先对**高档手表**、**贵重首饰和珠宝玉石**等条件成熟的品目实施改革，再结合消费税立法对其他具备条件的品目实施改革试点。
- **消费税收入稳步下划地方**：改革调整的存量部分核定基数，由地方上解中央，增量部分原则上划入地方财政，具体办法由财政部会同税务总局等部门研究制定。

评论

我国的消费税仅对特定商品开征，现行消费税税制涵盖烟酒、化妆品、贵重首饰、成品油、小汽车等十多项税目。在征收管理方面，我国的消费税通常实行一次课征制，并且大部分应税商品的消费税在生产环节征收。近年来，随着消费税改革和立法的稳步推进，我国消费税改革的基本方向已较为清晰，即将高耗能、高污染以及部分高档消费品作为消费税的主要征税对象，同时逐步将有关商品的消费税征收环节从生产环节后移至批发零售环节，以更好地发挥该税种的消费引导作用。

《方案》的发布意味着消费税征收环节后移的有关工作将有实质性进展，高档手表、贵重首饰和珠宝玉石的改革将先行实施。我们预期相关行业可能面临以下政策变化：

- **高档手表**：根据现行规定，每只销售价格大于等于 10000 元人民币（不含增值税）的手表按 20% 的税率征收消费税。由于批发或零售环节的价格往往高于生产（进口）环节，因此消费税改革有可能会提高高档手表消费税的起征点，不排除消费税税率也可能会有所改变。
- **贵重首饰和珠宝玉石**：此前金银首饰的消费税也曾经历由生产环节后移至零售环节征收的改革。因此，有关贵重首饰和珠宝玉石的消费税改革可能会参考此前金银首饰消费税相关规定的调整，比如：税率由 10% 降为 5%；进口环节由征收消费税改为不征收消费税，出口环节由退还消费税改为不退还消费税。

在税收收入划分方面，消费税通常属于中央政府收入；然而，此次《方案》提出了将消费税收入稳步下划地方的改革举措，这一项措施对调整中央和地方分配关系、缓解地方财政收入压力具有积极意义，有助于稳步推进健全地方税体系改革，并进一步为减税降费政策的落实创造条件，同时也将激励地方政府落实优化营商环境和消费环境。

建议

- 消费税通常实行一次课征制，消费税征收环节的后移将使消费税的纳税义务人发生变化。简言之，纳税义务人将由生产企业转变为零售（批发）企业。消费税的变化可能进一步传导至增值税以及商品价格。由于消费者是相关税负的最终承担者，因此商品价格的变化将影响有关的购买行为。有鉴于此，建议相关企业复核供应链安排，判断自身业务上下游企业在消费税改革中受到的影响，及时对因消费税征收环节后移给企业收入及利润带来的影响进行测算，同时复核合同和价款的安排，对需要进行调整的积极开展磋商。需要注意的是，消费税改革对于不同类型的企业带来的影响程度将有所差异（例如单纯从事生产的企业和兼营批发零售业务的生产企业受到的具体影响很可能不同），所以企业应结合自身的实际情况，对相关影响进行预判和分析。
- 征收环节由生产环节向批发或零售环节转移将使企业消费税纳税申报管理面临更大的挑战。在生产环节征收消费税一般较易集中管理，但如果在批发或零售环节征收，对于全国性或区域性的连锁批发零售企业而言，很可能会增加企业的税务管理成本和税务合规风险。尤其是相关技术的发展及其在税收征管中的普及应用将使得未来的税务机关能够更为迅捷精准地跟踪纳税人的交易信息及纳税申报记录，因此对企业的纳税遵从度提出了更高的要求。在消费税改革具体细节出台后，有关企业可以考虑申请消费税汇总纳税，并借助专业力量和技术手段引入数字化税务管理，以节约纳税申报管理成本，降低税务风险。

此次消费税改革的相关具体问题还有待进一步明确，包括改革实施的时间，计税依据、适用税率和征收管理，适用新旧政策的过渡期等。我们预计财政部和税务总局近期可能会发布相关文件，明确具体的执行办法。建议相关企业尽早做好准备工作，提前对商业安排进行调整并采取必要的行动。

德勤的间接税团队会继续密切关注消费税改革的发展，也将帮助客户为迎接消费税改革做好准备。如有任何问题，欢迎随时和我们联系。

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Tax Newsflash

Guidance issued on consumption tax reform

On 9 October 2019, China's State Council issued a notice on government policies relating to the allocation of tax revenue between the central government and local governments. The notice includes two significant changes relating to consumption tax:

- Shifting the collection of the consumption tax from the production/import stage to the wholesale/retail stage for certain consumer goods; and
- Allocating more revenue from the consumption tax to the local governments.

Background

The consumption tax—which has been in effect in China since 1994—is an indirect tax levied on non-essential luxury goods, certain consumer goods that are considered harmful to health, and goods that require high energy consumption or cause pollution, including high-end cosmetics, precious jewelry, tobacco, alcohol, refined oil and automobiles. Most goods currently are taxed once at the manufacturing (or import) stage.

Reforms of the consumption tax system have been ongoing for the past several years, with changes and adjustments made to the scope, rates, collection and administration, etc. of the tax. The next step in the reform journey is to shift from taxation of certain consumer goods at the production (or import) stage to taxation at the wholesale and retail stages. Based on the new notice, wholesale and retail enterprises of certain goods (as opposed to manufacturers and importers) will be liable for the consumption tax.

Luxury watches, precious jewelry and jade

According to the State Council notice, the first consumer goods to transition to consumption tax liability at the wholesale/retail stage will be luxury watches, precious jewelry and jade.

Watches that have a sales price of at least RMB 10,000 (excluding VAT) currently are subject to a 20% consumption tax rate. Since the sales prices in the wholesale and retail stages normally are higher than prices in the production or import stage, thresholds at which the consumption tax is imposed on these products may be increased and tax rates may be decreased.

As explained above, most consumer goods that are subject to consumption tax currently are taxed at the manufacturing/import stage. However, the point of collection for gold and silver jewelry already has moved to the wholesale/retail stage. Based on the October notice, precious jewelry and jade now will be taxed at this stage, and it is possible that reform measures for precious jewelry and jade may be similar to those for gold and silver jewelry; for example, the tax rate may be reduced from 10% to 5%, imports may be exempt from consumption tax and there may be no refunds for exports.

Further guidance in areas such as applicable tax rates, tax collection and transitional arrangements are likely to be issued by the government.

Reallocation of consumption tax revenue

The notice also states that consumption tax revenue will be reallocated between the central and local governments, with local governments receiving more revenue than in the past. This reallocation will provide needed funds to local governments.

Comments

A shift in the collection stage for consumption tax could impact the VAT and prices of certain goods. Potentially affected enterprises should consider reviewing their supply chain arrangements, assessing the impact of the shift in tax collection on income and profits, and determining whether any adjustments to business contracts and pricing are warranted.

The change in the collection stage also means that certain wholesale/retail enterprises, rather than manufacturing enterprises, will be the taxpayers, which could result in new compliance challenges for affected enterprises. Such

enterprises, and national or regional wholesale/retail chain enterprises in particular, may wish to consider applying for consumption tax filing on a consolidated basis and leveraging digital technologies to establish a robust consumption tax compliance system to ensure compliance and mitigate possible consumption tax risks.

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