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公司实务

中国扩大内销选择性征收关税试点范围

CHINA EXPANDS THE TERRITORY FOR PILOT DOMESTIC SALES OPTIONAL TARIFF EXPROPRIATION

内销选择性征收关税政策，是指对海关特殊监管区域内企业生产、加工并内销的货物，根据企业申请，按其对应进口料件或按实际报验状态征收关税，进口环节增值税、消费税照章征收。企业可选择按进口料件征收关税时，应一并补征关税税款缓税利息。

Domestic sales optional tariff expropriation policy refers to the goods which are manufactured or processed in the customs special supervision areas and sold in domestic market are subject to tariff according to the correspondent imported material or actual finished product upon the application of the enterprise. The import VAT and consumer tax shall still be paid as usual. If the enterprise opts to pay tariff according to the imported material, then the interest on deferred tariff shall be paid accordingly.

继上海自由贸易试验区、福建平潭综合实验区及广东横琴新区首批试点实行内销选择性征收关税政策之后，自 2016 年 9 月 1 日起，内销选择性征收关税政策试点扩大到天津、上海、福建、广东四个自贸试验区所在省市的其他海关特殊监管区域（保税区、保税物流园区除外），以及河南新郑综合保税区、湖北武汉出口加工区、四川成都高新综合保税区和陕西西安出口加工区。

Following the first batch of pilot territory for domestic sales optional tariff expropriation policy including Shanghai Pilot Free Trade Zone, Fujian Pingtan Comprehensive Experimental Zone and Guangdong Hengqin New Area, from September 1, 2016, the territory for the policy will expand to other customs special supervision areas in the pilot free trade zone in Tianjing, Shanghai, Fujian and Guangdong (the bonded zones and bonded logistic parks are excluded), as well as Henan Xinzheng Comprehensive Bonded Zone, Hubei Wuhan Export Processing Zone, Sichuan Chengdu Hi-tech Comprehensive Bonded Zone and Shanxi Xi'an Export Processing Zone.

海关特殊监管区域的共性特点是“境内关外”，即国境以内、关区以外。国境类似“一线”，即货物进入国境内的海关特殊监管区域里并没有实际进入国内市场，而是在海关的保税监管下，按照税收政策不需缴纳关税、进口环节增值税和消费税。“二线”内销是指特殊监管区域内企业生产、加工后的货物未直接出口而是销往国内市场，此时才算正式进口，即进入“二线”需补缴关税和进口环节增值税、消费税。

Customs special supervision area is located within the national boundary but outside of customs frontier. When the goods enter into the customs special supervision area, the goods do not really go into the domestic market. Thus the goods are under bonded status

and no tariff, import VAT and consumer tax shall be paid. After the goods are manufactured or processed within the customs special supervision area, if the goods are not exported but sold to the domestic market, then it shall be deemed goods are imported and tariff, import VAT and consumer tax shall be paid accordingly.

对于在海关特殊监管区域内保税加工企业（即区内企业）生产、加工的货物发生内销情形的，企业可以对关税的征收根据有利性进行选择申请：

If domestic sales happen to the goods which are manufactured or processed within the customs special supervision area, the tariff can be paid upon application by the enterprise in the favorable principle:

1. 可以选择按对应进口料件的关税完税价格和税率征收关税，同时补征关税税款缓税利息，或者
1. The enterprise can opt to pay tariff according to the tariff-paid value and rate of the imported material. Meanwhile, the interest on deferred tariff shall be paid. Or
2. 按照制成品关税完税价格和税率征收关税，但不需要缴纳关税税款缓税利息。
2. The enterprise can opt to pay tariff according to the tariff-paid value and rate of the finished product and no interest on deferred tariff shall be paid.

上述两种情况下，进口环节增值税和消费税按原规定照章征收。

In above two situations, import VAT and consumer tax shall still be paid.

由于进口料件和成品的税率往往不一致，企业在货物内销时，可以选择税率较低的方式报税，但如果按照进口料件征收关税，需一并补征关税税款缓税利息，如果生产周期较长，则可能缓税利息较高，企业需要特别注意。

Due to the difference of the rates for the imported material and finished product, when the goods are sold in domestic market, the enterprise can opt to pay tariff with the lower rate. If the enterprise opts to pay tariff according to the imported material, as the interest on deferred tariff needs to be paid, if the production needs a long time, then the enterprise shall pay attention to the amount of interest to be paid as this interest may be very high one.

如您对本文有任何问题，请联系：

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