

海关总署公告2008年第103号— 关于对部分进口税收优惠政策进行相应调整的公告

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为配合实施增值税转型改革，
经国务院批准，财政部、海关总署、
税务总局联合发布2008年第43号
公告，对部分进口税收优惠政策进
行相应调整。现将政策调整涉及的
相关执行问题公告如下：

一、自2009年1月1日起，对按
照或者比照《国务院关于调整进口
设备税收政策的通知》（国发〔19
97〕37号，以下简称《通知》）规
定享受进口税收优惠政策的下列项

Announcement on Corresponding Adjustments to Certain Preferential Import Duty Policies

Announcement of the General Administration of Customs [2008]
No. 103

In order to support the value-added tax ("VAT") restructuring reform, the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation jointly promulgate Announcement [2008] No.8, making corresponding adjustments to certain preferential import duty policies upon the approval by the State Council. Relevant issues involved in the implementation of the policy adjustment are hereby announced as follows:

目和企业进口的自用设备以及按照合同随上述设备进口的技术及配套件、备件，恢复征收进口环节增值税，但继续免征关税：

（一）国家鼓励发展的国内投资项目和外商投资项目；

1. As of January 1, 2009, import VAT shall be resumed on the following projects that enjoy the preferential import duty policies in accordance with of the Notice of the State Council on Adjustments to Taxation Policies for Imported Equipment (Guo Fa [1997] No.37, hereinafter the "Notice") or in light of the said Notice, the equipment imported by enterprises for self-use as well as the technologies, supporting fittings and spare parts thereof imported with the said equipment as per contracts, while import duty shall still be exempted:

(1) The domestic investment projects and foreign investment projects the development of which are encouraged by China;

（二）外国政府贷款和国际金融组织贷款项目；

(2) Projects funded with foreign government loans or international financial organizations;

（三）由外商提供不作价进口设备的加工贸易企业；

(3) Processing trade enterprises with unpriced imported equipment provided by foreign parties;

（四）中西部地区外商投资优势产业项目；

(4) Competitive industry projects in central and western regions of China funded by foreign investors;

（五）《海关总署关于进一步鼓励外商投资有关进口税收政策的通知》（署税〔1999〕791号）中规定的外商投资企业和外商投资设

(5) Foreign-funded enterprises specified in the Notice of the General Administration of Customs on Import Duty Policies to Further Encourage Foreign Investment (Shu Shui [1999] No.791) and the technological transformation projects carried out by foreign-funded research and development centers with their funds (hereinafter referred to as "self-funded projects");

立的研究开发中心利用自有资金进行技术改造项目（以下简称自有资金项目）；

（六）软件生产企业和集成电路生产企业；

(6) Software manufacturing enterprises and integrated circuit manufacturing enterprises;

（七）城市轨道交通项目；

(7) Urban rail transit projects; and

（八）其他比照《通知》执行的企业和项目。

(8) Other enterprises and projects that can implement the Notice on a mutatis mutandis basis.

二、对上述国家鼓励发展的国内投资项目和外商投资项目、外国政府贷款和国际金融组织贷款项目、中西部外商投资优势产业项目及城市轨道交通项目，按照以下规定执行：

2. For the aforementioned domestic investment projects and foreign investment projects the development of which are encouraged by China, the projects funded with foreign government loans or international financial organizations, competitive industry projects in central and western regions of China funded by foreign investors and urban rail transit projects, the following provisions shall be implemented:

（一）项目投资主管部门在2008年11月9日及以前已经出具《项目确认书》，其项目项下进口的自用设备以及按照合同随设备进口的技术及配套件、备件于2009年6月30日及以前向海关申报进口的，在符合原有关免税规定范围内继续免征关税和进口环节增值税。

(1) If the Confirmation of Project is issued by the competent investment authorities on or before November 9, 2008, and customs declaration is made on or before June 30, 2009 for the self-use equipment imported as well as the technologies, supporting fittings and spare parts thereof imported with the said equipment under the project, customs duty and import VAT shall be still exempted within the originally prescribed scope.

(二) 项目投资主管部门在2008年11月10日至2008年12月31日期间出具《项目确认书》，其项目项下进口的自用设备以及按照合同随设备进口的技术及配套件、备件在2009年1月1日及以后向海关申报进口的，一律恢复征收进口环节增值税，在符合原有关免税规定范围内继续免征关税；海关根据上述《项目确认书》在2008年12月31日及以前出具的《进出口货物征免税证明》（以下简称《征免税证明》）予以作废，进口单位须重新向海关申请出具免征关税，照章征收进口环节增值税的《征免税证明》。因重新出具《征免税证明》而产生的滞纳金，按规定予以免征。

三、对按照《通知》执行进口税收优惠政策的1997年12月31日及以前审批、核准或备案的国内投资项目（包括技术改造项目 and 基本建设项目）、外商投资项目及外国政府贷款和国际金融组织贷款项目，以及自有资金项目和经认定的软件

(2) If the Confirmation of Project is issued by the competent investment authorities during the period between November 10 to December 31, 2008, and customs declaration is made on or after January 1, 2009 for the self-use equipment imported as well as the technologies, supporting fittings and spare parts thereof with the said equipment under the project, import VAT shall be resumed on a uniform manner, and custom duty shall still be exempted within the originally prescribed scope; meanwhile, the Duty/Tax Levy/Exemption Certificate for Imported/Exported Goods (hereinafter the Duty/Tax Levy/Exemption Certificate) issued by the Customs on or before December 31, 2008 based on the aforementioned Confirmation of Project shall be invalid, the importer concerned shall reapply to the Customs for issuance of the Duty/Tax Levy/Exemption Certificate for exemption of custom duty and levy of import VAT as required. The delayed declaration fee arising from the reissuance of the Duty/Tax Levy/Exemption Certificate will not be collected according to relevant provisions.

3. The Duty/Tax Levy/Exemption Certificate issued on or before November 31, 2008 by the Customs for domestic investment projects (including technological transformation projects and infrastructure projects), foreign investment projects and the projects funded with foreign government loans or international financial organizations, which are examined and approved or filed for recordation on or before November 31, 1997, as well as self-funded projects and the self-use equipment and the technologies, supporting fittings and spare parts thereof imported by identified software manufacturing enterprises and integrated circuit manufacturing enterprises, shall remain effective within the period of validity. However, the said period shall not be postponed.

4. As to the unpriced equipment provided by foreign parties to processing trade for which processing trade manual filing is completed on or before November 31, 2008 and custom declaration is made on or before June 30, 2009, custom duty and import VAT shall still be exempted within the originally prescribed

生产企业、集成电路生产企业进口的自用设备及按照合同随设备进口的技术及配套件、备件，海关在2008年12月31日及以前出具的《征免税证明》在有效期内继续有效，但不得延期。四、对加工贸易外商提供的不作价设备在2008年12月31日及以前已经办理了加工贸易手册备案，并且在2009年6月30日及以前向海关申报进口的，在符合原有关免税规定范围内继续免征关税和进口环节增值税。

自2009年1月1日起，海关办理不作价设备加工贸易手册备案或备案变更，一律征收进口环节增值税，在符合原有关免税规定范围内继续免征关税。

五、涉及本次进口环节增值税政策调整的有关减免税货物，在2008年12月31日及以前已向海关申报进口的（已征税放行的除外），在符合原有关免税规定范围内继续免征关税和进口环节增值税。六、为确保进口环节增值税政策调整的顺

scope.

As from January 1, 2009, import VAT shall be levied at the time of processing trade manual filing of unpriced equipment or filing of changes with the Custom, while custom duty shall still be exempted within the originally prescribed tax exemption scope.

5. Custom duty and import VAT shall still be exempted for relevant goods with tax reliefs that are involved in this import VAT policy adjustment and for which import declaration is made with the Custom on or before November 31, 2008 (except for those that have been released after tax) within the originally prescribed scope.

6. To ensure the smooth adjustment to the import VAT policy, the Customs will strictly review the documents and materials relating to the applications filed by importers for tax reliefs, and will investigate into and punish backdating and other acts of gaining tax reliefs by cheating in accordance with law.

This Announcement is hereby made.

November 31, 2008

利进行，海关将对进口单位申请减免税的有关单证资料进行严格审核，对倒签日期等骗取减免国家税款的行为，依法予以查处。

特此公告。

二〇〇八年十二月三十一日



扫一扫，手机阅读更方便