



ThinkBridge Newsletter 2019 2nd Quarter

思倍捷咨询 2019 年二季度期刊

中国自6月1日起对原产美国部分进口商品提高关税

China Announces Tariff Hikes on Some U.S. Imports from June 1

5月13日，国务院关税税则委员会下发了《关于对原产于美国的部分进口商品提高加征关税税率的公告》（下称《公告》）以及《关于试行开展对美加征关税商品排除工作的公告》。

该《公告》决定，自2019年6月1日0时起，对已实施加征关税的600亿美元清单美国商品中的部分，提高加征关税税率，分别实施25%、20%或10%加征关税。对之前加征5%关税的税目商品，仍继续加征5%关税。《关于试行开展对美加征关税商品排除工作的公告》则明确将试行开展对美加征关税商品排除工作。对排除清单内商品，自排除清单实施之日起一年内，不再加征中国为反制美301措施所加征的关税；具备退还税款条件的，对已加征的关税税款予以退还，相关进口企业应自排除清单公布之日起6个月内按规定向海关申请办理。

| 主要涉及商品 | 涉及税目 数量 | 2018/09/24 起加征 关税税率 | 2019/06/01 起加征 关税税率 |
|---|------------|---------------------------|---------------------------|
| 部分肉类、小麦、砂糖、部分酒类、液化天然气、棉制运动服、激光打印机、喷墨打印机、键盘、鼠标器、自动柜员机、锂离子电池、电动剃须刀、微波炉、电烤箱、路由器、太阳能电池等 | 2,493 | 10% | 25% |
| 部分化学品、牙膏、牙线、漱口水、纸类、字典、百科全书、厨具、巨型及大中型计算机、联合收割机、牙刷、圆珠笔、铅笔等 | 1,078 | 10% | 20% |
| 玉米淀粉、鸡胸肉、番茄沙司、纺织品、假发、太阳镜、跑步机、婴儿尿布及尿裤等 | 974 | 5% | 10% |
| 数字式移动通信交换机、座椅安全带、车门、部分飞机、注射器、听诊器、假牙、机动车辆用坐具等 | 662 | 5% | 5% |

The Customs Tariff Commission of the State Council has distributed the Announcement on Raising Additional Tariff Rates on Some Imported Commodities Originating from the United States (the "Announcement") and the Announcement on Working on a Pilot Basis on Exempting Certain Commodities from the Additional Tariffs on Imports from the United States.

The Announcement decides that starting from the midnight of June 1, 2019 (Beijing Time), the additional tariff rate will be elevated to 25%, 20% or 10% respectively for some of the U.S. imports of USD60 billion that have been subject to extra tariffs, adding that commodities under relevant tariff items that have been subject to 5-percent extra tariffs will still be taxed at 5% for such additional tariffs. In the Announcement on Working on a Pilot Basis on Exempting Certain Commodities from the Additional Tariffs on Imports from the United States, it is clearly indicated that China will work on a pilot basis to single out some commodities and exempt them from the extra tariffs on U.S. imports. The extra tariffs imposed by China as a countermeasure against 301 measures adopted by the U.S. will not apply to those commodities on the exemption list, for a period of one year from the date when such exemption list takes effect. The extra tariffs that have already been charged will be refunded for imports eligible for the refund of extra tariffs, and the relevant importers shall file applications as required, to the customs for a refund, within six months from the date when the exemption list is published.



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中国自6月1日起对原产美国部分进口商品提高关税（续）

China Announces Tariff Hikes on Some U.S. Imports from June 1 (con't)

| Key goods covered | HS code items | Additional tariff rate (2018/09/24 - 2019/05/31) | Additional tariff rate (from 2019/06/01) |
|---|---------------|--|--|
| Meat, wheat, sugar, wine, LNG, cotton sportswear, laser printers, inkjet printers, keyboards, computer mouse, automatic teller machines, lithium-ion batteries, electric shavers, microwave ovens, electric ovens, routers, solar cells, etc. | 2,493 | 10% | 25% |
| Certain chemicals, toothpaste, dental floss, mouthwash, paper, dictionaries, encyclopaedias, cookers, large and medium sized computers, combine harvesters, toothbrushes, ballpoint pens, pencils, etc. | 1,078 | 10% | 20% |
| Corn starch, chicken breast, tomato sauce, textiles, wigs, sunglasses, treadmills, baby diapers, etc. | 974 | 5% | 10% |
| Digital mobile communication switches, seat belts, doors of motor vehicles, certain airplanes, syringes, stethoscope, dentures, vehicle seat equipment, etc. | 662 | 5% | 5% |

国务院决定将延续集成电路和软件企业所得税优惠政策

China to Extend Tax Preferences for IC, Software Companies

5月8日的国务院常务会议，决定延续集成电路和软件企业所得税优惠政策，吸引国内外投资更多参与和促进信息产业发展。会议决定，在已对集成电路生产企业或项目按规定的不同条件分别实行企业所得税“两免三减半”或“五免五减半”的基础上，对集成电路设计和软件企业继续实施2011年《国务院关于印发进一步鼓励软件产业和集成电路产业发展若干政策的通知》中明确的所得税“两免三减半”优惠政策。2018年度所得税汇算清缴也按上述规定执行。

| 企业类型 | | 可享受的优惠 | |
|----------|----------------------|--------|-------|
| 软件企业 | 符合条件的软件企业 | 定期减免 | 两免三减半 |
| | 国家规划布局内重点软件企业 | 税率减免 | 10% |
| 集成电路设计企业 | 新办集成电路设计企业 | 定期减免 | 两免三减半 |
| | 国家规划布局内重点集成电路设计企业 | 税率减免 | 10% |
| 集成电路生产企业 | 线宽小于0.8微米（含） | 定期减免 | 两免三减半 |
| | 线宽小于0.25微米（经营期15年以上） | 定期减免 | 五免五减半 |
| | 线宽小于0.25微米 | 税率减免 | 15% |
| | 投资额超过80亿元（经营期15年以上） | 定期减免 | 五免五减半 |
| | 投资额超过80亿元 | 税率减免 | 15% |



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国务院决定将延续集成电路和软件企业所得税优惠政策（续）

China to Extend Tax Preferences for IC, Software Companies (con't)

The State Council, China's cabinet, on May 8 decided to continue the preferential corporate income tax policies for integrated circuit (IC) and software companies.

The country will also attract more investment from home and abroad to participate in and promote the development of the two sectors, according to a statement made public after a State Council executive meeting presided over by Premier Li Keqiang. China will continue to implement the tax cut and exemption policies for both sectors starting from the tax calculation and collection for 2018.

| Industry | | Preferential income tax policy | |
|-------------------------------|--|--------------------------------|--|
| Software | Qualified software enterprises | Specified periods reduction | 2-year exemption and 3-year half payment |
| | Key software enterprises included in the national plan | Reduced rate | 10% |
| Integrated circuit design | Newly integrated circuit design enterprises | Specified periods reduction | 2-year exemption and 3-year half payment |
| | Key circuit design enterprises included in the national plan | Reduced rate | 10% |
| Integrated circuit production | Line width of 0.8 μm (or smaller) | Specified periods reduction | 2-year exemption and 3-year half payment |
| | Line width of 0.8 μm (or smaller), and business period lasts 15 years or longer | Specified periods reduction | 5-year exemption and 5-year half payment |
| | Line width of 0.8 μm (or smaller) | Reduced rate | 15% |
| | Investment is more than RMB 8 billion, and business period lasts 15 years or longer | Specified periods reduction | 5-year exemption and 5-year half payment |
| | Investment is more than RMB 8 billion | Reduced rate | 15% |

中日 AEO 互认安排 6 月 1 日起正式实施

China, Japan to implement AEO customs agreement in June

2019年6月1日起，中国与日本正式实施“经认证的经营者”（简称“AEO企业”）互认安排，中日双方海关在进口货物通关时，相互给予对方AEO企业货物提供通关便利。

根据《互认安排》规定，中日双方相互认可对方海关的“经认证的经营者”，为进口自对方AEO企业的货物提供通关便利，包括：在开展风险评估以减少查验和监管时，充分考虑对方AEO企业的资质；对需要查验的货物，在最大程度上进行快速处置等。

The China-Japan agreement on mutual Authorized Economic Operator (AEO) status will go into effect on June 1 to provide easier customs clearance for exporters, according to the General Administration of Customs (GAC).

Under the agreement, companies that obtain the AEO status in the two countries will enjoy simplified customs procedures, such as reduced examination and prioritized clearance, when they export products to the other country.



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全国人大常委会修改反不正当竞争法等八部法律 配合外资法实施

NPC Standing Committee Amends Eight Laws Including Anti-unfair Competition Law to Coordinate with the Implementation of the New Foreign Investment Law

第十三届全国人民代表大会常务委员会第十次会议通过《关于修改〈中华人民共和国建筑法〉等八部法律的决定》（下称《决定》），对《建筑法》、《消防法》、《电子签名法》、《城乡规划法》、《车船税法》、《商标法》、《反不正当竞争法》、《行政许可法》等八部法律作出修改。

其中，《决定》对《反不正当竞争法》修改如下：一是进一步完善商业秘密的定义；二是明确侵犯商业秘密的情形；三是在第九条中增加一款作为第二款，将经营者以外的其他自然人、法人和非法人组织纳入侵犯商业秘密责任主体的范围；四是强化侵犯商业秘密行为的法律责任；五是增加一条作为第三十二条，对侵犯商业秘密的民事审判程序中举证责任的转移作了规定。

根据《决定》，《商标法》修改条款自2019年11月1日起施行，其他法律的修改条款自《决定》公布之日起施行。

The Decision on Amending Eight Laws Including the Construction Law of the People's Republic of China (the "Decision") has recently been adopted at the 10th Session of the Standing Committee of the 13th National People's Congress ("NPC"). The Decision introduces revisions to eight laws which are the Construction Law, the Fire Protection Law, the Electronic Signature Law, the Law on Urban and Rural Planning, the Law on Vehicle and Vessel Tax, the Trademark Law, the Anti-unfair Competition Law and the Administrative Approval Law.

The Decision brings revisions in five aspects as below to the Anti-unfair Competition Law. The first is further improving the definition of "business secrets"; the second is clarifying circumstances under which the infringement of business secrets is constituted; the third is adding another paragraph to Article 9 as its second paragraph which includes other natural persons, legal persons and unincorporated organizations, in addition to business operators, into the scope of subjects held liable for the infringement of business secrets; the fourth is enhancing the legal liability for the infringement of business secrets; and the fifth is adding a new article as Article 32 which clarifies the shift in the burden of proof of the infringement of business secrets during civil trial procedures.

According to the Decision, revisions introduced to the Trademark Law will take effect from November 1, 2019, while those to other laws have entered into force immediately from the date when this Decision is released.

国家外汇局发布新规 便利跨境电子商务结算

China to facilitate cross-border e-commerce settlement

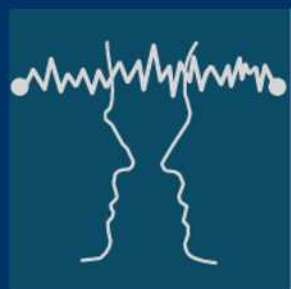
中国国家外汇管理局4月29日发布通知，完善支付机构跨境外汇业务相关政策，进一步促进跨境电子商务结算便利化。通知进一步便利个人跨境交易。个人在跨境电商平台或网站购买商品或服务时，通过支付机构可以便利地实现购汇并对外支付。通知还允许银行为个人“海淘”、境外教育和旅行等提供电子支付服务，拓宽支付结算渠道。

通知同时要求支付机构应建立有效风控制度和系统，加强交易真实性、合规性审核；银行应对合作支付机构相关外汇业务加强审核监督。在满足交易电子信息采集、真实性审核等条件下，银行也可参照申请凭交易电子信息为市场主体提供结售汇及相关资金收付服务。

The State Administration of Foreign Exchange (SAFE) issued a guideline on April 29, 2019 to facilitate the settlement for cross-border e-commerce.

According to the guideline, payment institutions are allowed to offer market entities electronic payment services via banks under current accounts, depending on relevant electronic transaction information. They can also provide Chinese residents with foreign exchange services for cross-border shopping, overseas education and tourism.

Banks are required to strengthen audits and supervision over payment agencies' foreign exchange services, and may also provide market entities foreign exchange settlement and sale services as well as fund collection and payment services depending on electronic transaction information.



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“一带一路”沿线国家和地区人员可享出入境便利

Arrangements in Place to Facilitate Entry, Exit of B&R Related Personnel

公安部和国家移民管理局于4月28日召开新闻发布会，通报了“一带一路”沿线国家（地区）人员将享受到快捷边检等一系列出入境和停居留便利服务。

具体包括三个方面：一是在北京、上海、广州、深圳等12个航空口岸，以及满洲里、霍尔果斯等6个陆路口岸边检现场设置“一带一路”通道，为执行“一带一路”建设重点工程、重要合作、重大项目或参加“一带一路”有关会议、活动的中外人员和车辆快捷办理边检手续提供便利。

二是为参与“一带一路”建设人员提供“加急办证”“加班办证”“集中办证”服务。

三是对应邀来华参加“一带一路”重大活动、重要会议以及重点工程项目建设的外国人，因紧急事由来不及办妥来华签证的，可凭中方主管部门证明材料，申办口岸签证。此类外籍人士及其配偶和未成年子女，需在华居留的，公安机关出入境管理部门将签发居留证件的时限由15个工作日缩短至5个工作日。

A series of arrangements have been put into place to facilitate the entry and exit of personnel from countries and regions participating in the Belt and Road Initiative, announced by the National Immigration Administration.

Belt and Road channels are set up at 12 airport border check stations, including Beijing, Shanghai, Guangzhou and Shenzhen, as well as six land border check sites that include Manzhouli and Horgos, to facilitate the entry and exit of both Chinese and foreign personnel and vehicles that are involved in projects and cooperation for the Belt and Road or attend Belt and Road related conferences and activities, Qu Yunhai, deputy head of the administration, told a press conference.

Special services are available for personnel involved in the construction of the Belt and Road to apply for certificates urgently, outside normal working hours or collectively, according to the administration.

Foreign citizens invited to China to participate in important Belt and Road activities, conferences and projects are qualified to apply for port visas on arrival with credentials issued by Chinese authorities.

Wait time of visa extension for those foreign citizens, their spouses and underage children will be shortened from 15 days to five days, according to the administration.

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