

## 适用于分包给加工企业（“EPE”） 进行加工的货物的关税待遇

9月4日，海关总署发布了第5864/TCHQ-TXNK号公函，指导对国内公司分包的出口加工企业加工的货物征收进口税的处理办法。

据海关总署，如果国内公司根据与海外委托人签订的收费制造协议进口材料，并将此类材料送至越南的EPE加工，则国内公司从EPE进口回加工货物时适用的进口关税处理为：

- 如果EPE不使用从海外进口的任何其他材料（即EPE仅使用国内公司提供的材料进行收费制造），则准予免征进口税；或
- 如果EPE使用的材料不是国内公司提供的材料，则国内公司必须按照EPE进口材料的价值加上加工费缴纳进口关税。国内公司提供给出口加工企业的材料，以及从出口加工企业收到的加工产品中所含的价值不应纳税。

第5864号公函并没有指导国内公司支付的进口关税在加工货物出口越南后能否退还。

PwC海关团队很乐意进一步讨论该主题，以探讨如果您参与此类安排可能会节省的关税。

## Contact us – PwC Customs team

联系我们——PwC海关团队

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