



# 協助珠三角的外發加工廠 進入內地市場

## Facilitating Outward Processing Operations in PRD to enter the Mainland Market

### 進入內地市場的重要性

中國在1979年推行改革開放政策，在華南地區大力發展，包括成立經濟特區及為外來投資者提供稅務優惠，鼓勵他們到珠三角地區投資。因為內地的土地和勞工成本較為低廉，加上獲得稅務優惠，不少港商都開始把製造業工序北移。

近二十多年來，香港企業在廣東省不斷發展業務，達到雙贏的結果。企業憑著珠三角的低廉生產成本，令產品在國際市場上更具競爭力。同時，亦為珠三角地區製造就業。目前，有超過八萬家港資企業在廣東省設廠，其中約有50%屬於外發加工企業。港資企業在廣東省的加工廠的主要加工貨品包括紡織品及成衣、電子產品、玩具、鐘錶等。在2003年，香港輸往內地的貨物中有44%是作外發加工用途；由內地進口貨物中則有72%與加工貿易有關<sup>1</sup>。由此可見，外發加工貿易對粵港兩地的經濟均非常重要。

經過二十多年的發展，現時珠三角地區的人均收入已大大提高，正步入小康水平。以2003年計，國內人均生產總值達9,101元人民幣(1,100美元)<sup>2</sup>，而廣東省則為17,213元人民幣(2,080美元)。

### The importance of entering the Mainland market

**China** introduced economic reform and the “open door” policy in 1979. A number of reform programmes were implemented in southern China such as the establishment of the Special Economic Zones and the introduction of tax concessions to attract foreign investments to the PRD. Many Hong Kong manufacturers seized the opportunity and began to relocate their production lines to the Mainland to take advantage of lower land and labour costs as well as the tax concessions offered.

The sustained development of Hong Kong enterprises in Guangdong in the past two decades or so has helped achieve a “win-win” situation in the region. Hong Kong enterprises took advantage of lower production costs in the PRD region to enhance the competitiveness of their products in the international market. At the same time they created job opportunities in the region. Factories set up by Hong Kong-invested enterprises in Guangdong now stand at over 80 000 and about 50% of them are outward processing operations (OPOs). Products processed by these OPOs primarily include textiles and clothing, electronic products, toys, clocks and watches. In 2003, 44% of Hong Kong’s exports to the Mainland were for outward processing, while 72% of our imports from the Mainland were related to processing trade<sup>1</sup>. The figures manifest the economic significance of outward processing trade to the economies of both Hong Kong and Guangdong.

After more than two decades of economic development, the per capita income of PRD has substantially increased to a relatively well-off level. In 2003, the per capita GDP of Guangdong was \$17,213

1. 香港特區政府統計處

2. 數字來自《中國統計年鑑》及國家統計局網站

1. Census & Statistics Department, HKSARG

隨著人民的購買力不斷提高，內地的消費品市場也逐漸建立起來。

有見及此，商務委員會認為應該研究如何協助這些外發加工企業把產品內銷，一方面滿足廣東省市民日益增加的需求，協助發展內地消費品市場，另一方面可為港商製造龐大的商機。

## 研究及工作進度

商務委員會成立了一個小組研究這個課題，小組亦訪問了一些在內地經營外發加工廠的企業。據小組了解，在稅務安排方面，內地政府准許外資，包括港資企業，在珠三角設立外發加工廠，在來料及廠房設備方面可得到免稅安排，但製成品必須外銷，除非獲得批准，否則不得內銷。這些企業一般被稱為「三來一補」企業<sup>3</sup>。由於大部分來料及廠房設備都是進口貨品，為防止企業利用「三來一補」的稅務安排走私，如企業在未經批准的情況下在內地市場銷售這類製成品和不繳交各類稅款，可視作走私處理。

小組亦了解在現有規例下，外資企業可選擇以下列方式在內地市場銷售貨物：

### (1) 三來一補轉三資企業

外發加工廠如欲轉營內銷業務，必須改變投資方式，成立獨資或合資經營的三資企業<sup>4</sup>。三資企業屬於有限責任的法律實體，可申請貨物的進出口權和製成品的內銷權。三資企業的全部產品均可內銷，並須繳交有關的關稅、增值稅和消費稅，須要每年核數和報稅，亦要繳交外資企業所得稅。

3. 三來一補是指：來料加工；來樣加工；來件裝配及補償貿易。

4. 合資企業、合作企業及外商獨資企業統稱三資企業。

yuan (US\$2,080), compared with the national figure of \$9,101 yuan (US\$1,100)<sup>2</sup>. With a rise in people's purchasing power, there came the domestic consumer market.

Against this background, the Business Council considered that measures to assist outward processing enterprise in selling their products in the domestic market should be explored. Domestic sales by OPOs could help meet the increasing demands of Guangdong consumers and facilitate the development of the domestic consumer market in the Mainland on the one hand, and open up great business opportunities for Hong Kong businessmen on the other.

## Study and work progress

A task group so established under the Business Council had interviewed some enterprises with OPOs in the Mainland. On tax arrangements, it was understood that tax exemptions are granted on imported materials, equipment and machinery to OPOs set up by foreign investors including Hong Kong-invested enterprises in PRD, provided that the finished products must be exported and no domestic sales are allowed unless prior approval has been sought. These enterprises are generally known as "processing and assembly factory business" (PAFB)<sup>3</sup>. Since most of the materials, equipment and machinery are imported products, it is stipulated that, to prevent enterprises from making use of the PAFB tax arrangements as a means of smuggling, domestic sales of the finished products without prior approval and repayment of taxes may be regarded as smuggling.

The task group also noted that under the existing regulations, foreign-funded OPOs might sell their products in the domestic market by means of the following options:

### (1) Switching from PAFB to Foreign Invested Enterprise (FIE)

For OPOs with plans to engage in domestic sales, they have to switch their mode of investment to form FIEs<sup>4</sup>, either in the form of sole proprietorship or equity joint venture. FIEs are legal entities of limited liabilities, which can apply for import and export rights of goods as well as domestic sales right of finished products. FIEs are allowed to sell up to 100% of their products in the domestic market. They are subject to relevant custom duties, value-added tax (VAT), consumption tax and

2. The figures are quoted from China Statistical Yearbook and the website of National Bureau of Statistics of China.

3. PAFB undertakes processing with imported and supplied materials, processing with supplied samples, assembling with supplied parts as well as compensation trade.

4. Equity joint venture, co-operative joint venture and wholly foreign owned enterprise, are collectively named as FIEs.

## (2) 另外成立三資企業

除了改變營運模式外，擁有外發加工廠的外商可以另外成立三資企業經營內銷業務，而原有的出口加工企業則繼續專注於出口業務，這樣外發加工廠無須改變營運模式便可把貨物內銷。但這個方法需要額外投資，而且另外成立三資企業比成立外發加工廠需要較長時間。

## (3) 出口加工企業補稅內銷

目前，外銷和內銷各有一套會計及課稅制度。外銷產品的進口原材料和組件可獲寬免部分稅項，但如果產品轉內銷，當局便會徵收關稅及增值稅。假如出口加工企業選擇在內銷市場銷售產品，便須補回某些稅款。

外發加工企業想把產品在內地銷售，成立另一間三資企業或把外發加工企業轉為三資企業是較直接的方法。但會涉及額外投資或須要改變企業的業務方向，對一些企業(尤其是中小型企业)而言，有一定的難度。由於這兩種途徑主要取決於個別企業的商業考慮，商務委員會決定集中討論企業以補稅方式進行內銷面對的主要問題。

foreign enterprise income tax, and are required to conduct annual audit and file tax return.

## (2) Setting up a separate FIE

As an alternative to (1), foreign investors with OPOs may opt to set up separate FIEs to handle domestic sales, while their original export processing enterprises retain their focus on export business. This arrangement enables the OPO to sell into the domestic market without altering its mode of operation. However, this option requires additional investments and longer time to complete the process when comparing with the establishment of an OPO.

## (3) Export processing enterprises to sell into the domestic market through tax repayment

Export and domestic sales are governed by separate accounting and tax schemes. Imported raw materials and components for export products can enjoy certain tax rebates, but customs duty and VAT will be levied when such products are sold domestically. If export processing enterprises choose to sell their products in the domestic market, they need to repay the required taxes.

For OPOs intending to market their products in the Mainland, a more direct option for them is to set up a separate FIE or to turn the existing OPOs into FIEs. However, this may pose some difficulties for certain OPOs (especially those small and medium size enterprises (SMEs)) as the options involve further investment and a departure from their original business. This is a business decision which rests with individual OPOs. The Business Council therefore focused its study on the major problems faced by OPOs in selling products in the domestic market through tax repayment.



## 以補稅方式進行內銷的方法

內地的貿易法律、審批投資程序、進出口管理、稅務制度等都有較嚴格的規定，在某些情況下令有意進行內銷的香港外發加工企業面對一定的困難。外發加工企業以補稅方式內銷，由於繁複的計算方法，可能使企業在內銷部分產品時，在有關的補稅問題上與海關的統計出現偏差，因而成為違規行為而要受到懲罰。

另一方面，如果外發加工企業和有關部門能改善報關安排，並可使用先進科技，例如電子數據聯網報關及先進的電腦軟件，企業向海關申報進／出口資料時，當能減少出現偏差的情況。

商務委員會認為可進一步探討以下構思：

### (1) 積極推廣使用電子數據聯網報關

使用電子數據聯網報關的主要好處是可利用現代化技術，實行簡便的管理制度。企業可運用有關的軟件，以聯網方式把報關資料即時傳到海關方面，減少出現偏差及誤會。外經貿部、海關總署於2001年10月25日頒佈了《實施電腦聯網監管企業加工貿易審批管理暫行辦法》，對海關批准實施聯網監管的企業實行較簡便的管理制度。海關對使用聯網報關的外發加工企業不實行銀行保證金台帳制度。另外，外經貿部對這些聯網企業取消合同審批，只審定聯網企業的加工貿易資格、業務範圍和加工生產能力。

聯網監管將會是未來的大趨勢，因此商務委員會希望廣東省政府積極向不同企業推廣使用電子數據聯網報關；在有需要時，更可在軟件使用等技術方面提供協助。但企業必須因應本身的發展所需決定是否採用電子數據聯網報關。

## Selling products in domestic market through tax repayment

In the Mainland, stringent requirements in trade laws, approval procedures for investment, import/export administration and tax regime would in certain circumstances create difficulties for Hong Kong's OPOs to sell in the Mainland market. Under the current complicated scheme for calculation of tax repayable, OPOs would possibly be penalised for a breach of customs regulations by the Mainland Customs as a result of any discrepancy found in the calculation of overdue tax for their sales in the domestic market.

To help reduce discrepancy in import/export declaration, it is advisable for OPOs and the departments concerned to work out some improvement measures regarding the arrangements for declaration and to use advanced technology like Electronic Data Interchange (EDI) and the latest software programmes.

The Business Council considered that more thoughts should be given to the following ideas:

### (1) Active promotion of EDI online declaration

The main advantage of EDI online declaration lies in a simplified administration system made possible by modern technology. Enterprises can send declaration details to Customs authorities in real time through the online system, reducing possible discrepancy and misunderstanding to the minimum. On 25 October 2001, the Ministry of Foreign Trade and Economic Cooperation MOFTEC and the General Administration of Customs (GAC) promulgated the *Provisional Measures Governing the Approval and Administration in relation to Online Supervision of Processing Trade Enterprises*. This put in place a simplified administration system for enterprises with GAC's approval to join the online supervision system. Processing trade enterprises that make online declaration are exempted from customs duty deposit payment to GAC and contract review by MOFTEC. Examination by MOFTEC would be confined to their eligibility and capability of processing as well as their scope of business.

Online supervision is the trend for customs administration in future. The Business Council hoped that the Guangdong Government would actively promote EDI online declaration and lend technical support such as software applications to enterprises as necessary. Nevertheless, it must be stressed that in deciding whether to adopt online declaration, enterprises have to take into account their own development needs.



## (2) 內地政府能更彈性處理問題

內地有關部門在處理和執行進／出口申報事宜時，往往比較嚴格。商務委員會認為如果廣東省政府可以對外發加工企業內銷給予多一點彈性，提供更多便利，相信有助更多企業發展內銷業務。

當然，企業本身亦應積極改善管理和監管模式，盡量減少因人為出錯而引致的偏差情況出現。

## (3) 為企業提供更多有關中國營商的資訊

另一方面，有些企業，特別是中小企業表示對內地營商環境並不完全熟悉，有些企業則認為中國目前進行的稅務改革方向未明，令他們覺得難以適從。商務委員會希望廣東省政府可為企業提供更多內地的營商資訊。

此外，商務委員會認為企業亦必須詳細考慮開拓內銷市場所需的配套工作，例如經營零售業務與工廠裏需要不同的管理方法，以及建立品牌等問題。

## 未來計劃

商務委員會將會進一步研究上述構思，香港工業總會及香港中華廠商聯合會亦正就此課題向其會員進行問卷調查，主要探討目前各大、小企業使用電子數據聯網報關的情況，包括是否普遍使用、使用後能否減少偏差、減少被內地海關核查等等。待調查結果擬備後，商務委員會會制訂具體建議，與政府有關部門商討。

## (2) Mainland authorities to exercise greater flexibility

Mainland authorities tend to be strict in their handling and enforcement of import/export declaration. The Business Council believed that more flexibility and facilitation measures offered by the Guangdong Government to outward processing enterprises would encourage more OPOs to enter the domestic market.

It is however equally important for enterprises to minimise the discrepancy caused by human errors in declaration by taking active measures to improve their management and modes of supervision.

## (3) Providing more Mainland business information to enterprises

Many enterprises, especially SMEs, are not familiar with the business environment in the Mainland while others find the direction of the current Mainland tax reform uncertain. The Business Council hoped that the Guangdong Government could provide more business information on the Mainland market to these enterprises.

The Business Council also suggested that in making a decision on selling into the domestic market, enterprises must take into consideration the other related issues, such as the need to adopt a different mode of management for the retail business and manufacturing process respectively and the promotion effort required to establish their own brand names.

## Future plan

The Business Council will conduct further studies on the above ideas. In this connection, a questionnaire survey was being conducted by the Federation of Hong Kong Industries and The Chinese Manufacturers' Association of Hong Kong to collect members' views. Topics covered include the popularity of EDI online declaration among enterprises, as well as its effectiveness in reducing discrepancy in declaration details and verification by Mainland Customs. Once the findings are available, the Business Council will draw up specific proposals and raise them with the departments concerned.