



协助珠三角的外发加工厂 进入内地市场

Facilitating Outward Processing Operations in PRD to enter the Mainland Market

进入内地市场的重要性

中国在1979年推行改革开放政策，在华南地区大力发展，包括成立经济特区及为外来投资者提供税务优惠，鼓励他们到珠三角地区投资。因为内地的土地和劳工成本较为低廉，加上获得税务优惠，不少港商都开始把制造业工序北移。

近二十多年来，香港企业在广东省不断发展业务，达到双赢的结果。企业凭着珠三角的低廉生产成本，令产品在国际市场上更具竞争力。同时，亦为珠三角地区制造就业。目前，有超过八万家港资企业在广东省设厂，其中约有50%属于外发加工企业。港资企业在广东省的加工厂的主要加工货品包括纺织品及成衣、电子产品、玩具、钟表等。在2003年，香港输往内地的货物中有44%是作外发加工用途；由内地进口货物中则有72%与加工贸易有关¹。由此可见，外发加工贸易对粤港两地的经济均非常重要。

经过二十多年的发展，现时珠三角地区的人均收入已大大提高，正步入小康水平。以2003年计，国内人均生产总值达9,101元人民币(1,100美元)²，而广东省则为17,213元人民币(2,080美

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 trade¹. 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. 香港特区政府统计处

2. 数字来自《中国统计年鉴》及国家统计局网站

1. Census & Statistics Department, HKSARG

元)。随着人民的购买力不断提高，内地的消费品市场也逐渐建立起来。

有见及此，商务委员会认为应该研究如何协助这些外发加工企业把产品内销，一方面满足广东省市民日益增加的需求，协助发展内地消费品市场，另一方面可为港商制造庞大的商机。

研究及工作进度

商务委员会成立了一个小组研究这个课题，小组亦访问了一些在内地经营外发加工企业的企业。据小组了解，在税务安排方面，内地政府准许外资，包括港资企业，在珠三角设立外发加工厂，在来料及厂房设备方面可得到免税安排，但制成品必须外销，除非获得批准，否则不得内销。这些企业一般被称为「三来一补」企业³。由于大部分来料及厂房设备都是进口货品，为防止企业利用「三来一补」的税务安排走私，如企业在未经批准的情况下在内地市场销售这类制成品和不缴交各类税款，可视为走私处理。

小组亦了解在现有规例下，外资企业可选择以下列方式在内地市场销售货物：

(1) 三来一补转三资企业

外发加工厂如欲转营内销业务，必须改变投资方式，成立独资或合资经营的三资企业⁴。三资企业属于有限责任的法律实体，可申请货物的进出口权和制成品的内销权。三资企业的全部产品均可内销，并须缴交有关的关税、增值税和消费税，须要每年核数和报税，亦要缴交外资企业所得税。

3. 三来一补是指：来料加工；来样加工；来件装配及补偿贸易。
4. 合资企业、合作企业及外商独资企业统称三资企业。

yuan (US\$2,080), compared with the national figure of \$9,101 yuan (US\$1,100)². 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)³. 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 FIEs⁴, 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) 另外成立三资企业

除了改变营运模式外，拥有外发加工厂的外商可以另外成立三资企业经营内销业务，而原有的出口加工企业则继续专注于出口业务，这样外发加工厂无须改变营运模式便可把货物内销。但这个方法需要额外投资，而且另外成立三资企业比成立外发加工厂需要较长时间。

(3) 出口加工企业补税内销

目前，外销和内销各有一套会计及课税制度。外销产品的进口原材料和组件可获宽免部分税项，但如果产品转内销，当局便会徵收关税及增值税。假如出口加工企业选择在内销市场销售产品，便须补回某些税款。

外发加工企业想把产品在内地销售，成立另一间三资企业或把外发加工企业转为三资企业是较直接的方法。但会涉及额外投资或须要改变企业的业务方向，对一些企业(尤其是中小型企业)而言，有一定的难度。由于这两种途径主要取决于个别企业的商业考虑，商务委员会决定集中讨论企业以补税方式进行内销面对的主要问题。

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.



以补税方式进行内销的方法

内地的贸易法律、审批投资程序、进出口管理、税务制度等都有较严格的规定，在某些情况下令有意进行内销的香港外发加工企业面对一定的困难。外发加工企业以补税方式内销，由于繁复的计算方法，可能使企业在内销部分产品时，在有关的补税问题上与海关的统计出现偏差，因而成为违规行为而要受到惩罚。

另一方面，如果外发加工企业和有关部门能改善报关安排，并可使用先进技术，例如电子数据联网报关及先进的电脑软件，企业向海关申报进/出口资料时，当能减少出现偏差的情况。

商务委员会认为可进一步探讨以下构思：

(1) 积极推广使用电子数据联网报关

使用电子数据联网报关的主要好处是可利用现代化技术，实行简便的管理制度。企业可运用有关的软件，以联网方式把报关资料即时传到海关方面，减少出现偏差及误会。外经贸部、海关总署于2001年10月25日颁布了《实施电脑联网监管企业加工贸易审批管理暂行办法》，对海关批准实施联网监管的企业实行较简便的管理制度。海关对使用联网报关的外发加工企业不实行银行保证金台帐制度。另外，外经贸部对这些联网企业取消合同审批，只审定联网企业的加工贸易资格、业务范围和加工生产能力。

联网监管将会是未来的大趋势，因此商务委员会希望广东省政府积极向不同企业推广使用电子数据联网报关；在有需要时，更可在软件使用等技术方面提供协助。但企业必须因应本身的发展所需决定是否采用电子数据联网报关。

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) 内地政府能更弹性处理问题

内地有关部门在处理和执行进／出口申报事宜时，往往比较严格。商务委员会认为如果广东省政府可以对外发加工企业内销给予多一点弹性，提供更多便利，相信有助更多企业发展内销业务。

当然，企业本身亦应积极改善管理和监管模式，尽量减少因人为出错而引致的偏差情况出现。

(3) 为企业提供更多有关中国营商的资讯

另一方面，有些企业，特别是中小企业表示对内地营商环境并不完全熟悉，有些企业则认为中国目前进行的税务改革方向未明，令他们觉得难以适从。商务委员会希望广东省政府可为企业提供更多内地的营商资讯。

此外，商务委员会认为企业亦必须详细考虑开拓内销市场所需的配套工作，例如经营零售业务与工厂里需要不同的管理方法，以及建立品牌等问题。

未来计划

商务委员会将会进一步研究上述构思，香港工业总会及香港中华厂商联合会亦正就此课题向其会员进行问卷调查，主要探讨目前各大、小企业使用电子数据联网报关的情况，包括是否普遍使用、使用后能否减少偏差、减少被内地海关核查等等。待调查结果拟备后，商务委员会会制订具体建议，与政府有关部门商讨。

(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.