

如何利用具有税收效益的供应链进入欧洲市场？

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Tax Optimized Supply Chain entering Europe, how does it work?

Shanghai, June 9th 2010



具有税收效益的供应链

制订您的进口战略

荷兰作为进口港有如下优势:

- 关税额降低
- 荷兰的增值税递延制度：给您带来更有利的现金流
- 企业税制带来更低的实际税率
- 荷兰海关和税务机关的操作方法提供了稳定的法制环境

Tax Optimized Supply Chain

Define your strategy for importation

The Netherlands as port of entry has the following advantages:

- Lowering of customs value
- Dutch VAT Deferment system: cash flow benefits
- Corporate tax ruling to lower effective tax rate
- Attitude of Dutch Customs and tax authorities provides legal certainty

关税完税价格在产品价格中的分解



Customs Value – Price Unbundling



未经规划的关税完税价格（仅作范例）



关税税额

售价: € 10,000

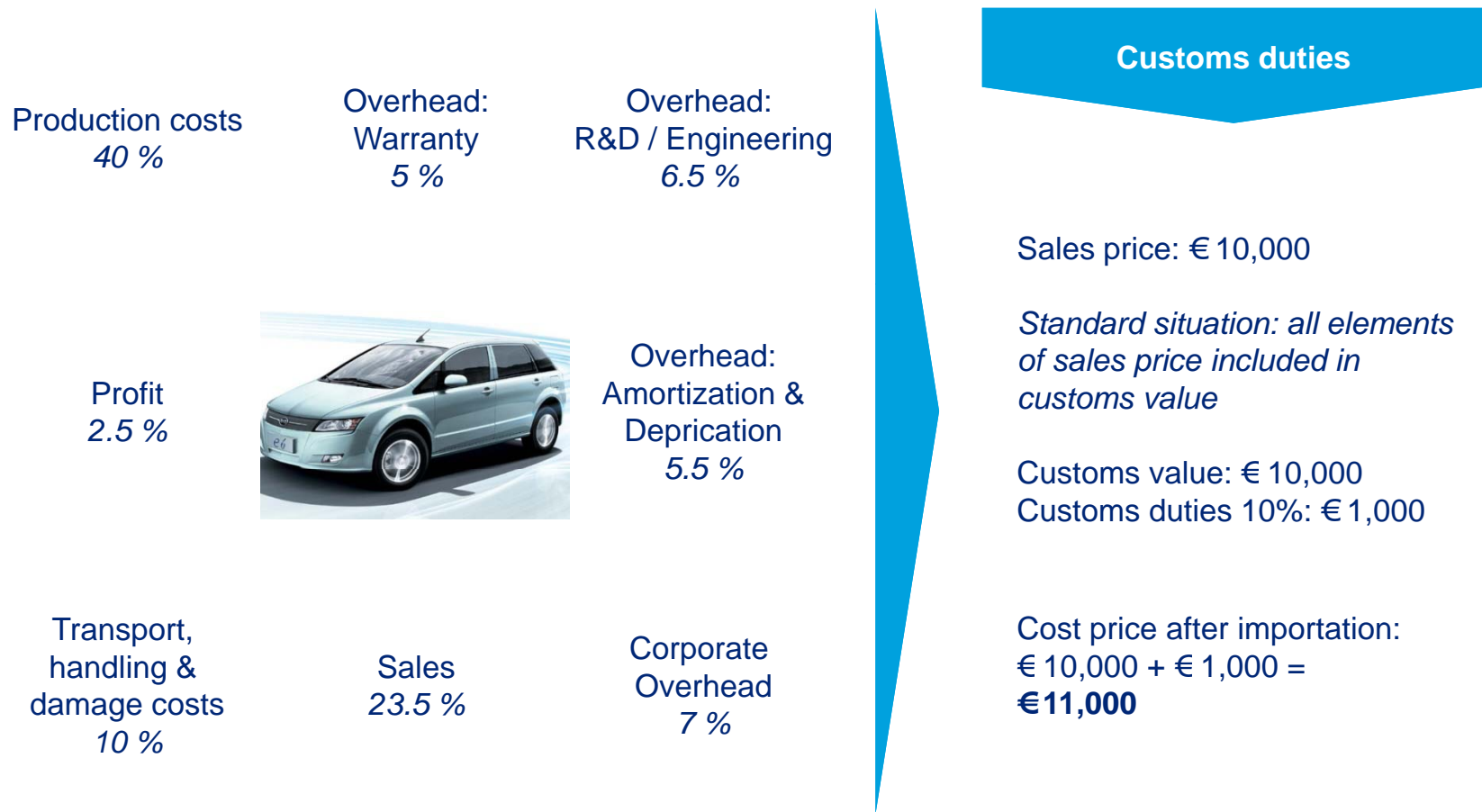
正常情况：销售价格中的所有元素都体现在关税完税价中

关税完税价格: € 10,000
关税10%: € 1,000

进口后的成本价：
€ 10,000 + € 1,000 =
€ 11,000

Note: Price structure based on a study of the Argonne National Laboratory, University of Chicago, 2000

Customs Value – Without Planning (example)



Note: Price structure based on a study of the Argonne National Laboratory, University of Chicago, 2000

经过规划的关税完税价格 (仅作范例)

生产成本
40 %

质保费用
~~5 %~~
0 %

研发工程费用
6.5 %

利润
~~2.5 %~~
0 %



折旧和摊销费用
5.5 %

运输与损耗成本
~~10 %~~
5 %

销售成本
~~23.5 %~~
0 %

企业行政开支
7 %

关税税额

售价: € 10,000

仅有部分售价体现在关税完税价格中。关税完税价格可以降低25%-40%

关税完税价格 : € 6,000
关税10%: € 600

进口后的成本价 :
€ 10,000 + € 600 = € 10,600

每辆汽车可节省 :
€ 11,000 - € 10,600 = € 400

Note: Price structure based on a study of the Argonne National Laboratory, University of Chicago, 2000

Customs Value – With Planning (example)

Production costs
40 %

Overhead:
Warranty
~~5%~~
0 %

Overhead:
R&D / Engineering
6.5 %

Profit
~~2.5%~~
0 %



Overhead:
Amortization &
Depreciation
5.5 %

Transport,
handling &
damage costs
~~10%~~
5 %

Sales
23.5 %
0 %

Corporate
Overhead
7 %

Customs duties

Sales price: € 10,000

Several elements of sales price can be (partially) excluded from the customs value. The customs value can be lowered by approx. 25% - 40%

Customs value: € 6,000
Customs duties 10%: € 600

Cost price after importation:
€ 10,000 + € 600 = **€ 10,600**

Savings for one car:
€ 11,000 - € 10,600 = € 400

Note: Price structure based on a study of the Argonne National Laboratory, University of Chicago, 2000

荷兰海关当局的优势

在荷兰境内的业务

- 荷兰海关当局具有良好商业意识，他们致力于和企业建立合作关系，而不是管理约束
- 荷兰海关采取积极的态度 预先提供有关海关处理的明确法律意见，从而提高企业在海关事务方面的合规程度：
 - 估值规定
 - 分类规定
- 荷兰海关官员对业务非常熟悉精通
- 由于通关程序的高度自动化，节省大量时间

... 如果将来将业务扩展到欧盟其他国家

- 如您今后在欧盟国家扩展业务，并希望在其它国家设立分销中心，您可以通过跨境海关授权来管理这些新设地点的业务
- 荷兰可以作为您进行这些授权的操作平台
- 您仍可以接洽荷兰海关处理您其它国家的相关事务
- 您与荷兰海关当局预先商定的操作规则（估值、分类、自动清关）等对跨境授权操作仍然有效
- 综上，荷兰作为进口港的一切便利及优惠对您今后扩展业务的其它欧洲国家同样适用，为您带来最优的业务机会

Benefits of Dutch Customs Authority

For business operations in the Netherlands...

- Dutch Customs authorities are “business minded” and aim at a partnership with companies rather than a relationship of control
- Cooperative attitude of Dutch customs authorities towards providing legal certainty regarding customs treatment beforehand will help ensure customs compliance:
 - Valuation ruling
 - Classification ruling
- High level of expertise of Dutch Customs officials
- Due to highly automated customs clearance procedures, lead times are reduced significantly

... and for future expansion in EU

- When you expand your operations in the EU, and wishes to open distribution centres in other EU countries, cross-border customs authorisations can be used for these new locations
- The Netherlands can serve as a platform for the operation of these cross-border authorisations
- Dutch Customs authorities remain the point of contact for you regarding all countries involved
- Previous arrangements made with Dutch Customs authorities (e.g. valuation and classification rulings, automation) will be applicable to the cross-border authorisation
- Thus, all the benefits of the Netherlands as Port of Entry will be extended to the other EU countries involved, allowing for optimisation of opportunities

增值税递延制度

荷兰的增值税递延制度

在荷兰，如果您取得了进口环节增值税递延支付许可证，您可以延迟支付进口环节增值税（反应在增值税申报表中）。

应付的进口环节增值税可在同一张增值税申报表中税报中进行抵扣，因此在资产负债表不会有应付增值税

优势

- 现金流优势明显
- 企业及增值税代理人可具有进口资格
- 无需银行担保

VAT Deferral System

VAT deferment in the Netherlands

In the Netherlands it is possible to defer the Import VAT to the periodic Dutch VAT return by using an import VAT deferment license

The import VAT due can be recovered in the same VAT return, so on balance no Dutch VAT is due

Advantages

- Major cashflow benefits
- Entity or VAT representative can act as importer
- No bank guarantee for entity

企业税及转让定价规划

企业所得税及转让定价规划

- 国外潜在投资者可以与荷兰税务当局就所有相关税种协商制订全面的优惠协议
- 转让定价的预约定价协议可以根据企业实际情况制订。税务当局对企业转让定价的认可有效期一般为5年（可以延期）
- 在特定情况下，如果国外业务为荷兰的业务带来显著效益，25.5%企业所得税率可以有效地调低至5%-10%。开发的新知识产权所创造的收入按5%缴纳税款。
- 荷兰与各国有着良好的税收协定框架，这非常利于跨国企业。荷兰对利息和特许权使用费不征收预提税
- 使用节税的销售和分销模式为在荷兰的企业家带来税务规划的良机

Corporate Tax and TP planning

Corporate Tax and Transfer Pricing

- For potential foreign investors in the Netherlands beneficial overall agreements can be made with the Dutch Tax Authorities regarding all relevant taxes
- Advance Pricing Agreements on Transfer Pricing are tailor made. Certainty on the Transfer Pricing position can normally be obtained for a period of 5 years (with extension)
- Under circumstances and if significant benefits are contributed to the new Netherlands business operations from abroad, the regular corporate income tax rate of 25,5% can be reduced to effectively 5-10%. Income generated from new Intellectual Property development can be taxed at 5%
- The Netherlands has an excellent tax treaty network which is favourable for multinationals. No withholding tax on interest and royalties
- Tax Aligned sales and distribution models offering excellent tax planning opportunities at the principal/central entrepreneur established in the Netherlands

荷兰推动您的业务

荷兰如何成为许多国外企业进入欧洲的门户

- 为什么荷兰是进入欧洲的门户？
 - 是世界上最大的港口之一？
 - 拥有欧洲最大的机场？
 - 成为欧盟国家的物流分销中心？
 - 是控股公司选址的首选？
 - 在您之前已经有超过200家中国企业选择荷兰？

答案

到荷兰只是第一步，更要通过荷兰拓展您的业务

如何实现呢？

荷兰为您提供全面便利的商务环境

The Netherlands are Facilitators

How did the Netherlands become the gateway to Europe for many foreign companies (like yours)?

- Why?
 - Is it one of the biggest ports in the world?
 - Does it have one of the largest airport in Europe?
 - Has it become the EU Logistical/distribution headquarters?
 - Has it been the #1 Holding company location for so long?
 - Have more than 200 Chinese companies gone there before you?

The answer

You must not only go to but must also go through the Netherlands



How do you do that?

The Netherlands created a climate of complete facilitation

荷兰推动您的业务：税务

荷兰的增值税递延制度

- 荷兰的税制
 - 荷兰的企业所得税率是25.5%
 - 荷兰的税制对企业的海外收入不征收税
 - 荷兰的预提所得税税率很低，甚至没有



优势

- 荷兰的税务当局
- 所有的沟通可以用英语进行
- 所有的税务报表可用英语填写
- 气氛非常开明：您可以随时与您的税务官员约谈
- 在投资之前预先书面确定您的税务状况
- 国际公认的预先税收裁定和预约定价协议
- 横向监督/税控框架

荷兰所有的税务当局都非常随和，乐于与您合作

The Netherlands Facilitates Your Business: Tax

VAT deferment in the Netherlands

- Dutch tax system
 - Dutch corporate income tax rate is 25.5%
 - Dutch tax system is based on exempting foreign/non-Dutch income
 - Netherlands imposes low to no withholding taxes



Advantages

- Dutch tax Authorities
- Communication all takes place in English
- You can file all documents in English
- Very open atmosphere: You can easily sit down with the tax inspector
- Upfront written confirmation of your tax position before investing
- Internationally accepted standards for Advance Tax Rulings (ATR) and Advance Pricing Agreements (APA)
- Horizontal Monitoring / Tax Control Framework

Please note that the tax authorities in the Netherlands have an informal approach and are very cooperative.

荷兰推动您的业务

荷兰推动您的业务：税务

•因此？

- 您应该将欧洲的分销中心建立在荷兰
- 您应该通过荷兰构建您的企业架构
- 您应该通过荷兰进口货物入欧盟
- 您应该在荷兰仓储并分销您的产品
- 在荷兰融资并拥有知识产权

•为什么？

- 因为您的税务成本可以降至最低
- 有最大程度的保障（例如税收裁定）
- 当局会协助您开展业务
- 当局会协助您提前确认税务情况
- 税制与您的业务模式紧密相关



The Netherlands Facilitates Your Business

The Netherlands facilitates your business: Tax

•So?

- Set up your European distribution in the Netherlands
- Set up your corporate structure through the Netherlands
- Import your goods into the EU through the Netherlands
- Warehouse and distribute your products from the Netherlands
- Set up your financing and intellectual property



•Why?

- Because you have the lowest tax cost
- The largest security and certainty (rulings and TCF)
- The authorities will facilitate your company in doing business
- The authorities will help you determine upfront your tax position
- Tax system combines business model with tax system

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We will establish a multi country tax center of excellence in Hong Kong

We have the knowledge and done it before

We partner with the Chinese government

We are here to



Speakers 演讲人



Eddy Hartman
爱迪

International Tax Partner -Customs & VAT
国际税务合伙人 - 关税与增值税

Hong Kong, China 香港

Tel电话: +852 2852 1079

Cell手机: +852 93063167

Email电邮: EddyHartman@deloitte.com



Vivian Jiang
蒋颖

International Tax Partner
国际税务合伙人
Managing Partner – Eastern Region
中国华东区税务主管合伙人

Shanghai, China 上海

Tel电话: +86 (21) 6141 1098

Cell手机: +86 13501783438

Email电邮: Vivjiang@deloitte.com.cn

互动提问 Questions?



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