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法律法规简报 2020-02-26

Legal Update 2020-02-26

目录

Contents

◆ [海关总署发布《关于临时延长汇总征税缴款期限和有关滞纳金、滞报金事宜的公告》](#)

GAC Issues the Announcement on the Interim Extension of the Time Limit for Consolidated Payment of Duties and the Clarification of Matters Concerning Overdue Fines and Surcharges on Delayed Declaration

◆ [人力资源社会保障部、财政部、税务总局下发《关于阶段性减免企业社会保险费的通知》](#)

MOHRSS, MOF and STA Distribute the Circular on Provisionally Reducing and Exempting the Social Insurance Contributions Borne by Enterprises

◆ [商务部印发《关于应对新冠肺炎疫情做好稳外贸稳外资促消费工作的通知》](#)

MOFCOM Issues the Circular on Effectively Stabilizing Foreign Trade and Foreign Investment and Boosting Consumption in Response to the COVID-19 Epidemic

◆ [国税总局发布《关于支持新型冠状病毒感染的肺炎疫情防控有关税收征收管理事项的公告》](#)

STA Issues the Announcement on Matters Concerning Administration of Tax Collection in Support of Prevention and Control of COVID-19 Epidemic



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一、海关总署发布《关于临时延长汇总征税缴款期限和有关滞纳金、滞报金事宜的公告》
2020.02.03

GAC Issues the Announcement on the Interim Extension of the Time Limit for Consolidated Payment of Duties and the Clarification of Matters Concerning Overdue Fines and Surcharges on Delayed Declaration

近日，海关总署发布 2020 年第 18 号公告，明确临时延长汇总征税缴款期限和有关滞纳金、滞报金事宜。

The General Administration of Customs (“GAC”) has recently issued the *Announcement [2020] No.18* (hereinafter “the announcement”) to grant an interim extension of the time limit for consolidated payment of duties and clarify matters concerning overdue fines and surcharges on delayed declaration.

公告规定，2020 年 1 月申报的汇总征税报关单，企业可在 2 月 24 日前完成应纳税款的汇总电子支付。其他事项仍按照海关总署公告 2017 年第 45 号的要求办理。对于缴款期限届满日在 2020 年 2 月 3 日至各省级政府按照党中央、国务院疫情防控工作部署确定并公布的复工日期期间的税款缴款书，可顺延至复工之日后 15 日内缴纳税款。

The *Announcement* reads that for declarations filed under the consolidated duty collection mechanism in January 2020, enterprises may complete the electronic payment of the payable duties on a consolidated basis by the deadline of February 24, 2020, but other matters should still be handled as required by the *Announcement of the General Administration of Customs [2017] No.45*. In case the deadline for duty payment indicated on the letter of payment of duties falls on a date between February 3, 2020 and the specific date of resumption of work determined and published by the provincial government under the arrangements for prevention and control of the pneumonia outbreak made by the Communist Party of China Central Committee (“CPCCC”) and the State Council, the payable duties may be paid within 15 days following the aforesaid date of resumption of work.



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公告还规定了各省级政府按照党中央、国务院疫情防控工作部署, 确定并公布复工日期的, 对有关进口货物的滞报金, 参照《中华人民共和国海关征收进口货物滞报金办法》第十七条规定, 起征日顺延至上述复工日期。

If a provincial government determines and publishes a specific date of resumption of work for local province, according to the arrangements for prevention and control of the pneumonia outbreak made by the CPCCC and the State Council, the surcharges on delayed declaration of relevant imported goods shall be calculated starting from that specific date, as prescribed by Article 17 of the *Measures of the Customs of the People's Republic of China* for the Imposition of Surcharges on Delayed Declaration of Imported Goods.

(Source: <http://www.customs.gov.cn/customs/302249/2480148/2856273/index.html>)

二、人力资源社会保障部、财政部、税务总局下发《关于阶段性减免企业社会保险费的通知》 2020.02.20

MOHRSS, MOF and STA Distribute the Circular on Provisionally Reducing and Exempting the Social Insurance Contributions Borne by Enterprises

近日, 人力资源和社会保障部等三部门下发《关于阶段性减免企业社会保险费的通知》(下称《通知》)。

The Ministry of Human Resources and Social Security (“MOHRSS”), the Ministry of Finance (“MOF”) and the State Taxation Administration (“STA”) have recently distributed the *Circular on Provisionally Reducing and Exempting the Social Insurance Contributions Borne by Enterprises* (hereinafter “the Circular”).

《通知》规定, 自 2020 年 2 月起, 各省、自治区、直辖市(除湖北省外)及新疆生产建设兵团可根据受疫情影响情况和基金承受能力, 免征中小微企业三项社会保险单位缴费部分, 免征期限不超过 5 个月; 对大型企业等其他参保单位(不含机关事业单位)三项社会保险单位缴费部分可减半征收, 减征期限不超过 3 个月。



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The *Circular* reads that starting February 2020, each province (except Hubei Province), autonomous region, municipality directly under the Central Government, and the Xinjiang Production and Construction Corps may, according to the extent of the epidemic situation's influence in the local region and in consideration of the balance of the social insurance fund, exempt small- and medium-sized enterprises (SMEs) and micro firms from making the contributions to three types of social insurance borne by employers, for a period of up to five months; halve the contributions to three types of social insurance borne by employers, among large enterprises and other insured entities (excluding government bodies and public institutions) for a period of up to three months.

《通知》明确，自 2020 年 2 月起，湖北省可免征各类参保单位（不含机关事业单位）三项社会保险单位缴费部分，免征期限不超过 5 个月。受疫情影响生产经营出现严重困难的企业，可申请缓缴社会保险费，缓缴期限原则上不超过 6 个月，缓缴期间免收滞纳金。《通知》还指出，2020 年企业职工基本养老保险基金中央调剂比例提高到 4%，加大对困难地区的支持力度。

The *Circular* adds that as of February 2020, Hubei Province may exempt various types of insured entities (excluding government bodies and public institutions) from making the contributions to three types of social insurance borne by employers, for a period of up to five months. Enterprises getting into serious trouble with production and business operations as a result of the coronavirus outbreak, may apply for deferring the social insurance contributions, and the deferment may last, in principle, for up to six months, during which no overdue fines will be charged. Furthermore, the *Circular* notes that the central adjustment for the basic pension insurance fund for enterprise employees will be raised to 4% in 2020 to enhance support to regions in difficulties.

(Source: http://www.mohrss.gov.cn/gkml/shbx/ylbx/202002/t20200221_360349.html)

三、商务部印发《关于应对新冠肺炎疫情做好稳外贸稳外资促消费工作的通知》
2020.02.18



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MOFCOM Issues the Circular on Effectively Stabilizing Foreign Trade and Foreign Investment and Boosting Consumption in Response to the COVID-19 Epidemic

近日，商务部印发《关于应对新冠肺炎疫情做好稳外贸稳外资促消费工作的通知》（下称《通知》）。

The Ministry of Commerce (“MOFCOM”) has recently issued the *Circular on Effectively Stabilizing Foreign Trade and Foreign Investment and Boosting Consumption in Response to the Novel Coronavirus Pneumonia (COVID-19) Epidemic* (hereinafter “the *Circular*”).

《通知》包含“支持企业有序复工复产”、“设立海外疫情应对快速反应机制”、“支持商贸流通企业创新经营服务模式”等二十项内容。其中，《通知》要求，要协调复工审核部门加快办理手续，支持外贸、外资、商贸流通和电子商务企业有序复工复产，稳妥有序推进共建“一带一路”重大项目。

The *Circular* outlines 20 measures, including “supporting enterprises in resuming work and production in an orderly manner”, “establishing the rapid response mechanism for overseas epidemic situations”, and “supporting trade circulation enterprises in rolling out innovative business and service models”. Among others, the *Circular* calls for efforts to coordinate the faster processing of applications by departments responsible for examination of applications for work resumption, support foreign trade enterprises, foreign-invested enterprises, trade circulation enterprises and e-commerce enterprises in resuming work and production in an orderly fashion, and make steady and orderly progress in significant projects concerning “Belt and Road” cooperation.

同时，简化对外经贸管理程序，引导企业无纸化申领进出口许可证件，推进技术进出口合同登记申请无纸化，加快实行对外投资备案（核准）无纸化管理。强化法律服务帮助企业降低风险，支持相关机构为外贸企业和境外项目实施主体无偿出具因疫情导致未能按时履约的不可抗力事实性证明。

Meanwhile, actions should be taken to streamline the administrative procedures for international business and economics, instruct enterprises to apply for, in a paperless manner, the import and export licenses, promote the paperless application for registration of technology import and export contracts, and subject outbound investment to paperless record-filing (approval) as early as possible. Moreover, legal services will be reinforced to help enterprises reduce risks, and relevant institutions will be supported



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in issuing, free of charge, to foreign trade enterprises and subjects undertaking overseas projects the proof of a de facto force majeure event to justify that the failure to perform the contract on schedule is attributed to the epidemic.

(Source: <http://www.mofcom.gov.cn/article/b/fwzl/202002/20200202937077.shtml>)

四、国家税务总局发布《关于支持新型冠状病毒感染的肺炎疫情防控有关税收征收管理事项的公告》 2020.02.10

STA Issues the Announcement on Matters Concerning Administration of Tax Collection in Support of Prevention and Control of COVID-19 Epidemic

近日，国家税务总局发布《关于支持新型冠状病毒感染的肺炎疫情防控有关税收征收管理事项的公告》（下称《公告》），《公告》自发布之日起施行。

The State Taxation Administration (“STA”) has recently issued the *Announcement on Matters Concerning Administration of Tax Collection in Support of Prevention and Control of Pneumonia Outbreak Caused by the Novel Coronavirus* (hereinafter “the *Announcement*”). The *Announcement* shall come into effect immediately from the date of issuance.

《公告》主要明确了“适用增值税增量留抵退税的疫情防控重点保障物资生产企业，如何办理留抵退税”等 14 类事项。其中，根据《公告》，按照国家税务总局 2020 年第 8 号公告（下称“8 号公告”）规定办理留抵退税的疫情防控重点保障物资生产企业，应在增值税纳税申报期内完成本期增值税纳税申报后，向主管税务机关申请退还增量留抵税额。

The *Announcement* mainly provides clarifications on 14 matters, including “how to claim the refund of uncredited value-added tax (VAT) for key enterprises manufacturing supplies necessary for epidemic prevention and control that are eligible for the policy for a refund of incremental VAT credits”. According to the *Announcement*, to claim a refund for VAT credits as provided for by the *Announcement*



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of the State Taxation Administration [2020] No.8 (the “Announcement No.8”), an enterprise manufacturing supplies necessary for epidemic prevention and control shall submit to the competent tax authority an application for a refund of incremental VAT credits, after it has filed VAT returns for the current period by the deadline for VAT declaration.

同时,《公告》明确,纳税人按照 8 号公告和国税总局 2020 年第 9 号公告规定,享受增值税、消费税免税优惠的,无需办理有关免税备案手续,只需自主进行增值税、消费税免税申报,并将相关证明材料留存备查即可。

Meanwhile, the *Announcement* expressly states that to enjoy the exemption from VAT and consumption tax in accordance with *Announcement No.8* and the *Announcement of the State Taxation Administration [2020] No.9*, a taxpayer is not required to go through record-filing formalities for tax exemption, and only needs to declare the exemption from VAT and consumption tax by itself and safekeeps the relevant documentation for future reference.

(Source:

<http://www.chinatax.gov.cn/chinatax/n810341/n810755/c5143593/content.html>)

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