

# China Tax Alert

Issue 13, April 2019

## Effective from 1 May, dutiable royalties are required to be declared to China Customs within 30 Days after payment

### Regulations discussed in this issue:

- Announcement on Adding a Customs Supervision Mode (General Administration of Customs Announcement No. 20)
- Announcement on Declaration Formalities of Royalties (General Administration of Customs Announcement No. 58)

### Background

On 23 January 2019, the General Administration of Customs ("GAC") issued *Announcement on Adding a Customs Supervision Mode* ("Announcement No. 20"), announcing to add "Deferred Duty Collection on Royalty Payments" (supervision code 9500). On 27 March 2019, GAC issued *Announcement on Declaration Formalities of Royalties* ("Announcement No. 58"), stipulating the declaration, tax payment, surcharges for overdue tax payment and other issues of dutiable royalties.

During the past a few years, China Customs has been putting scrutiny in determining the dutiability of royalties. Since 30 March, 2016, "Three Confirmations" (i.e. "Confirmation of Special Relationship", "Confirmation of Price Impact" and "Confirmation of Royalty Payments") have been added to the customs declaration forms, which indicated stringent enforcement of customs with regards to import tax collection of royalties and attention towards customs valuation matter. At the beginning of 2018, GAC issued a draft regarding declaration and tax payment related matters of royalties and sought opinions from different Customs as well as import and export enterprises. Announcement No. 20 and Announcement No. 58 have been finally issued after several rounds of amendment. In particular, Announcement No. 58 stipulates how customs should enforce customs duty collection of royalties, and provided detailed requirements about the time of declaration, declaration method and other aspects. The announcement is one of the important measures taken by China Customs to enhance trade facilitation promoted by World Customs Organization.

## Main Contents

To understand more about the two announcement, below outlined requirements set out by GAC for royalties since 2016:

	Regulations	Date of Issuance and Effective Date	Requirements of Royalties Declaration
1	GAC Announcement [2016] No. 20	<ul style="list-style-type: none"> <li>Issued on 24 March 2016, Effective from 30 March 2016</li> </ul>	<ul style="list-style-type: none"> <li>If the buyer <b><u>is required to pay royalties for the importation/exportation, either directly or indirectly to the seller or the relevant parties</u></b>, state "yes" in the declaration, otherwise state "no".</li> </ul>
2	GAC Announcement [2017] No. 13	<ul style="list-style-type: none"> <li>Issued on 16 March 2017, Effective from 29 March 2017</li> </ul>	<ul style="list-style-type: none"> <li>If the buyer is required to pay royalties <b><u>in relation to the imported goods</u></b>, either directly or indirectly to the seller or the relevant parties, and the royalties are not included in the price actually paid or payable for the imported goods, state "yes" in the declaration;</li> <li>If the buyer is unable to confirm whether the royalties are in relation to the imported goods, state "yes" in the declaration;</li> <li>If the buyer is not required to pay royalties, either directly or indirectly; or royalties are not related to the imported goods, state "no" in the declaration;</li> <li>If the royalties have been included in the price actually paid or payable for the imported goods, state "no" in the declaration.</li> </ul>
3	Announcement [2019] No. 20	<ul style="list-style-type: none"> <li>Issued on 23 January 2019, Effective from 1 March 2019</li> </ul>	<ul style="list-style-type: none"> <li>Add the customs supervision mode "Deferred Duty Collection on Royalty Payments" (supervision code 9500), which is applicable to <b><u>royalty payments made by tax payers after importation</u></b>. Declaration and tax settlement should be conducted to the Customs within a specified period after royalty payments.</li> </ul>

4	Announcement [2019] No. 58	<ul style="list-style-type: none"> <li>Issued on 27 March 2019, Effective from 1 May 2019</li> </ul>	<ul style="list-style-type: none"> <li>If the buyer is required to pay <b><u>dutiable royalties in relation to the imported goods</u></b>, either directly or indirectly to the seller or the relevant parties, <b><u>no matter whether the dutiable royalties are included</u></b> in the price actually paid or payable or not, state "yes" in the column of "Confirmation of Royalty Payments";</li> <li>If the buyer is not required to pay dutiable royalties in relation to the imported goods, either directly or indirectly to the seller or the relevant parties, state "no" in the declaration;</li> <li>Specified the time of declaration;</li> </ul> <p>Added "Declaration form for dutiable royalties".</p>
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Detailed updates in Announcement No.58 are as following:

#### 1. Filling in "Confirmation of Royalty Payments" in Customs Declaration Form

- For dutiable royalties that are related to the imported goods, no matter whether they were included in the price actually paid or payable, state "yes" in the column of "Confirmation of Royalty Payments".

#### 2. Requirements on declaration time of dutiable royalties

- For royalties that were paid before goods importation, enterprises should declare to the Customs at time of goods importation. Customs duties would be imposed on the royalties based on duty rates and the customs assessed exchange rate of the date when import declaration is accepted by Customs for the goods.
- For royalties that are paid after goods importation, enterprises should declare to the customs and make relevant tax payment within 30 days after each remittance. Customs duties would be imposed on the royalties based on the duty rates and the customs assessed exchange rates of the date when declaration of royalties is conducted.

#### 3. Requirements of customs declaration

- Value of royalties filled in the blank "Miscellaneous charges" when the declaration is made **at the same time with import declaration.**
- Under the circumstances that the declarations are performed **within 30 days after royalties are paid**, Declaration Form for Dutiable Royalties should be filled. Supervision mode should be filled in as "Deferred Duty Collection on Royalty Payments" (supervision code 9500). Product description and HS code should remain the same as those declared in the original import declaration form of importation. "Quantity stipulated by law" should be stated as "0.1". "Amount" should be the same as the royalty payments made while both "gross weight" and "net weight" should be filled in with "1".

#### **4. Filling Requirements of the Declaration Form for Dutiable Royalties**

- Enterprises are required to state circumstance of customs review already performed, e.g. if an advance ruling has been obtained from in-charge customs.
- Enterprises should provide declaration form numbers of original import declaration, royalty agreements, invoice of royalties, payment slip of royalties and withholding tax voucher obtained from tax authority in connection with the royalties.
- Enterprises are required to state that if royalties are related to imported goods and if royalties constitute the condition of sale according to *Measures of the PRC Customs on Determination of Dutiable Value for Imports and Exports* (hereinafter referred to as *Measures of Customs Valuation*).

#### **5. Late payment surcharges**

- The Customs will collect late payment surcharges at daily rate of 0.05 percent of underpaid import taxes, if the enterprises stated “no” in the “Confirmation of Royalty Payments” but has dutiable royalties, or stated “yes” in the “Confirmation of Royalty Payments” but failed to declare and make tax payment to the customs within the prescribed period.
- If the underpaid import taxes have been caused by incorrect statement in “Confirmation of Royalty Payments” by the enterprises, the customs will calculate the period of late payment surcharges from the date of tax payment or the date on which the imported goods is released, to the date which the Customs spot the violation; For the cases that the enterprises fail to declare dutiable royalties on time but report correctly in “Confirmation of Royalty Payments”, the customs will calculate the period of late payment surcharges from the declaration due date to the date that the declaration is conducted, or the date on which violation is spot by the customs.
- Surcharges could be mitigated if the enterprises voluntarily disclose the matter in accordance with voluntary disclosure process stipulated in *Customs Audit Regulations*.

#### **KPMG Observation**

Issuance of Announcement 20 and Announcement 50 represent that declaration of royalties has been changed from the mode of tax repayment requested by the Customs to a self-declaration by enterprises. Enterprises should regard royalties as a special type of goods and report to the Customs with declaration forms. Enterprises making royalty payments (especially those that made dutiable royalty payments) should note the following:

##### **1. How to get well prepared for the effectiveness of Announcement 58 on 1<sup>st</sup> May?**

Compared with the 180-day transition period mentioned in the draft regulation earlier released, there is no longer a transitional period in Announcement 58. Since Announcement 58 has outlined detailed filling requirements for the declaration form, the enterprises that have already negotiated tax payments regarding royalties with the Customs are recommended to finish declaration and tax repayment by end of April.

## **2. How to deal with the change in filling requirements of “Confirmation of Royalty Payments” in declaration forms?**

It is raised in Announcement 58 that, no matter whether the royalties are included in the price actually paid or payable, “yes” should be filled in “Confirmation of Royalty Payments”, which is different from what was earlier raised in Announcement 13 issued in 2017. For those enterprises that have royalties included in the price paid or payable, answer was a “no” and now the answer would become a “yes” from 1<sup>st</sup> May.

Furthermore as good news, Announcement 58 states that only dutiable royalties related to imported goods should be stated as “yes” and those not dutiable and not related to import goods should be stated as “no”. Compared with the previous regulation, although only “dutiable” has been added, the new rule has been aligned with *Measures of Customs Valuation* and resolve the confusion of the enterprises through clarifying that “yes” should only be stated if royalties satisfy both criteria (i.e. being “related” and “constitute condition of sales”).

## **3. How could the enterprises stay aligned with requirement set out by the Announcement that customs declaration should be conducted within 30 days after royalty payments made?**

The biggest change in Announcement 58 is to stipulate the declaration period for royalties and late payment surcharges will be collected if the enterprises fails to declare in time. Considering that there are quite many documents to be included in the package for submission, it is recommended that preparation work should be started from the beginning of planning of remittance of royalties.

For royalties that have been identified by the Customs as should be declared periodically, the relevant enterprises should contact the in-charge customs for switching to new declaration mode as soon as possible, to avoid surcharges incurred due to the new requirement to report within 30 days after remittance.

It is also stipulated in Announcement 58 that the surcharges could be mitigated for enterprises that carries out self-disclosure. For enterprises that have dutiable royalties, self-disclosure are recommended to avoid late payment surcharges.

## **4. How to prepare the large number of appendix documents included in Declaration Form of Dutiable Royalties submission package?**

Declaration Form of Dutiable Royalties requires that the enterprises should provide an explanation on dutiability of royalties together with various other documents which requires management team to be equipped with good specialized skill on customs valuation.

In addition, Announcement 58 also requires data in declaration form, where declaration form number of the relevant form should be provided if the royalty payments are matched with single customs declaration; if royalty payments are matched with multiple declaration forms or multiple items, related declaration forms numbers and item numbers should be included in appendices to the Declaration Form of Dutiable Royalties. Customs operation system should be set up or upgraded to reflect detailed information of imported products and should be able to calculate and summarize the relationship between import products and dutiable royalties through formula agreed with the Customs.

Announcement 58 also has areas to be further improved. For example, the Announcement stipulated that the declaration should be made after payment of royalties while accrued royalties which has not yet been paid has not been regulated. However, according to *Measures of Customs Valuation*, dutiable royalties, no matter paid or payables, should be included in the dutiable value. In addition, the same document package is



required to be submitted each time for the declaration, which would bring significant administration burden of the enterprises. It is recommended that Customs may consider keeping the first filed documents as record and no longer requires repetitive documents to be included in the package of Dutiable Royalties Declaration Form.

#### **How KPMG's Trade & Customs practice can help**

- KPMG can assist the enterprises to review royalty payment arrangements and other non-trade payments, to analyze if royalties and/or other non-trade payment should be included in the dutiable value of imported goods;
- KPMG can help the enterprises to communicate with the Customs on inquiries raised regarding royalties and prepare corresponding explanation letter per customs requirements. KPMG can accompany representatives from the enterprises to submit documents and meet with Customs;
- KPMG can assist the enterprises to conduct deferred declaration and tax repayment regarding royalties to the Customs and liaise with the Customs for relevant issues;
- KPMG can assist the enterprises to utilize automated system to realize automatic process for customs declaration and follow-up verification to avoid inaccuracy led by manual operation.

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