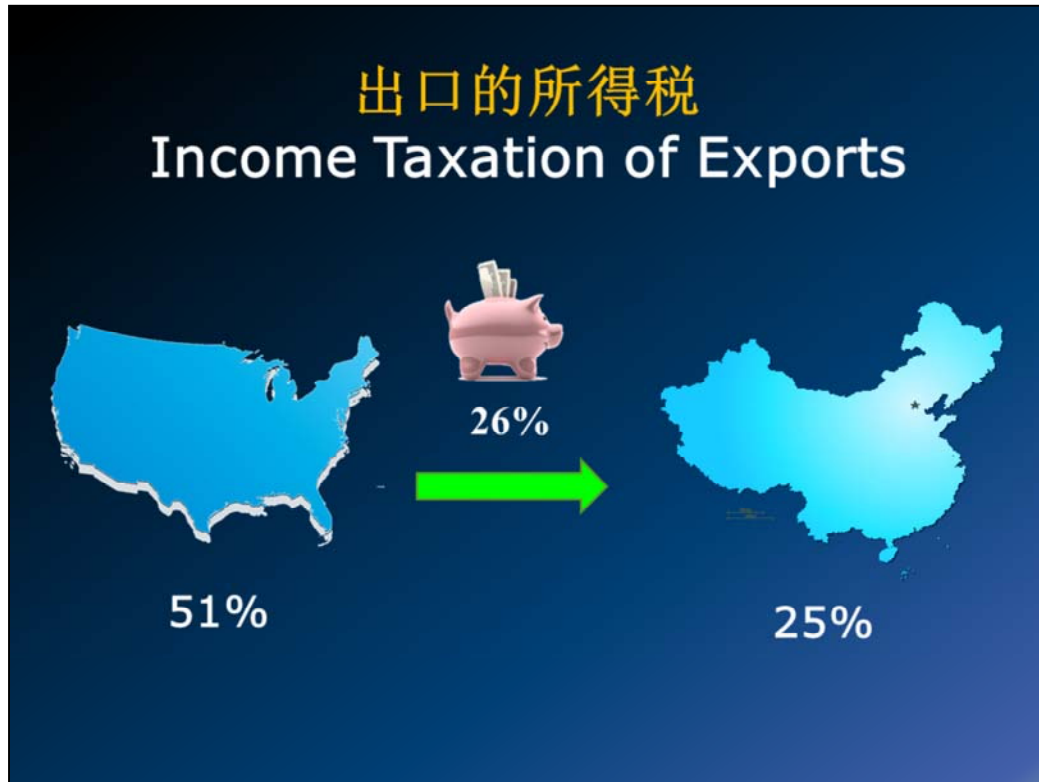


出口的所得税 Income Taxation of Exports



1. 出口所得税

当中国客户向美国做出口贸易时，所需缴纳的美国所得税的有效税率在 51%左右，而中国的企业所得税税率为 25%。因此，如果出口所得只在中国缴纳所得税，中国客户可以节省 26%的所得税。

1. Income Taxation of Exports

When goods are exported to the U.S. and they are subject to U.S. income tax, the U.S. effective income tax rate is typically close to 51%. Conversely, the Chinese enterprise tax is 25%. Therefore, to the extent that export transactions are only taxed in the China, a Chinese person can save 26% on the transaction.

出口及代理商合同

Exporting & Agency Contracts



a. 成功案例

刘先生的中国公司和美国的一家代理商 Keith Stevens 签署了一份代理商合同。合同中指出 Stevens 先生是独立代理商，然后美国的税法系统是不光看交易的名义的，由于在合同中罗列了对代理商的大量的法律和经济控制，Stevens 先生很有可能会在税法上被视为是中国公司的从属代理商。

作为具有美国销售办公室的从属代理商，Stevens 先生的销售额 500 万美元将在美国被征收所得税。利润大约为 30%，即 150 万美元。因此该中国公司大约一年需要多缴纳 40 万美元的所得税（150 万美元 x 26%）。

通过修改代理商合同，Stevens 先生将能够避免被视为从属代理商，我们从而能够帮助中国公司一年节省 40 万美元。

a. Success Story

Mr. Liu's Chinese company had entered into an agency contract with a U.S. agent, Keith Stevens. The agency contract stated that Mr. Stevens was an "independent agent." However, the title of an agreement does not control how it is interpreted for U.S. tax purposes. Do to the excessive amount of legal and economic control in the agreement, most likely Mr. Stevens would be classified as a dependent agent of the Chinese company.

As a dependent agent with a U.S. sales office, Mr. Steven's sales of \$5 million would be taxed in the U.S. The profit on the \$5 million was approximately 30% in the amount of \$1.5 million. Therefore, the increased tax to the Chinese company would have been approximately \$400,000 a year (\$1.5 million x 26%).

By rewriting the agency agreement so that Mr. Stevens should not be classified as a dependent agent, we were able to save the Chinese company approximately \$400,000 a year.

出口关税和流程 Export Tarrifs & Procedure

Frank J. Schuchat



➤ 曾在美国国际贸易委员会法
务总监担任律师工作

Originally Int Trade Comm.

➤ 进出口贸易律师

Import and export attorney

b. Frank Schuchat

我们事务所在进出口贸易领域与另一位专业人士 Frank Schuchat 合作，Frank Schuchat 能够提供美国公司和外国公司以及个人的进口、出口、投资、技术转移、设计国际商业交易、外商直接投资美国的相关法律咨询。

Frank Schuchat 也帮助制造业公司和技术公司解决外国市场的关税问题。他为进口商提供的服务包括：确保有利的关税分类，评估和应对反倾销和反补贴税令，关于原产地标记和购买美国货要求，以及被美国外国投资委员会（CFIUS）的机构间委员审阅的敏感性和战略性领域。

b. Frank Schuchat

Our firm co-counsels with Frank Schuchat on import and export trade issues. Frank Schuchat advises domestic and foreign companies and organizations, entrepreneurs and individuals on laws, regulations and practices governing exports, imports, investments and transfers of technology, and on structuring domestic and international business transactions, including foreign direct investment in the United States.

Frank helps manufacturing and technology companies overcome barriers to foreign market access. He also assists importers to address problems with in-bound transactions, including: securing favorable tariff classifications; evaluating and addressing antidumping and countervailing duty orders; advising on country of origin labeling and Buy America requirements; and providing support in reviews by the inter-agency Committee on Foreign Investment in the United States (CFIUS) of foreign investment in sensitive or strategic areas.