



中国的财税政策与节能与新能源汽车发展

China's fiscal policies and development of energy saving and new energy vehicles

刘斌 LIU Bin

中国汽车技术研究中心汽车产业政策研究室

Auto Industry Policy Research Section

China Automotive Technology & Research Center

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I. Introduction of China's automobile tax policies

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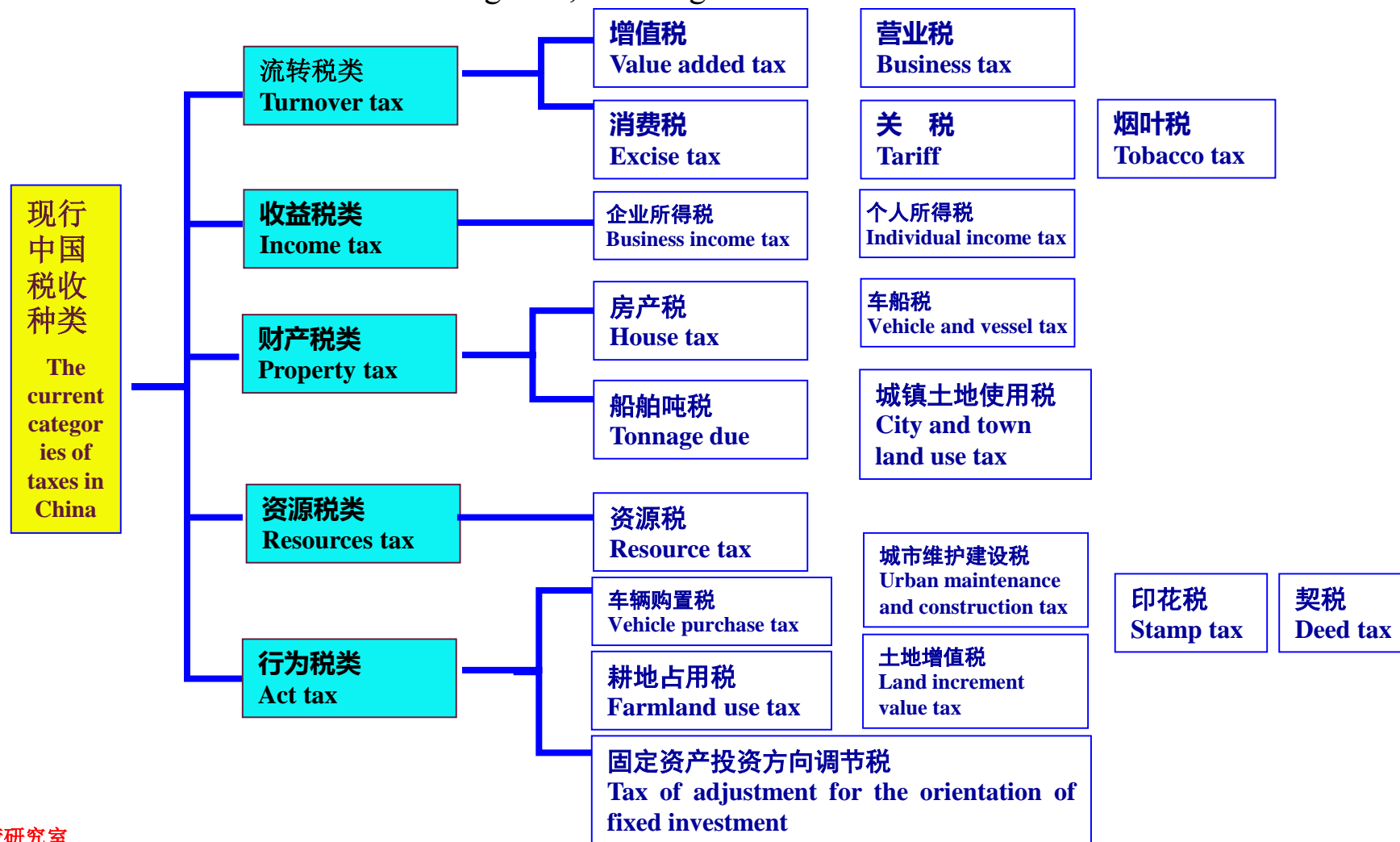
一、中国汽车税收政策介绍



I. Introduction of China's automobile tax policies

1. 中国的汽车税种 1. Automobile taxes in China

- 我国的税收种类一般分为五大类，共计19个税种
- China's taxes are divided into five categories, covering 19 kinds in total.



一、中国汽车税收政策介绍



I. Introduction of China's automobile tax policies

1. 中国的汽车税种（汽车产品税收）

I. Automobile taxes in China (automobile product taxes)

- 对汽车及相关产品征收的税主要有两类：汽车产品税和汽车燃油税。
- There are mainly two categories of taxes collected on automobiles and related products: automobile product taxes and automobile fuel taxes.
 - 我国对汽车产品征收的税种有6个
 - There are 6 categories of taxes collected on automobile products in China.

对汽车产品征收的税收 Taxes collected on automobile products

征税对象 Taxation object	税种 Taxes	所属税类 Categories of taxes	征税环节/阶段 Taxation link/stage
汽车及零部件 Automobiles and parts	增值税 Value added tax	流转税 Turnover tax	生产、销售 Production and sales
乘用车和中轻型商用客车 Passenger vehicles and medium and light commercial buses	消费税 Excise tax		生产 Production
汽车及零部件 Automobiles and parts	关税 Tariff		进口 Import
汽车整车 Finished automobile	车辆购置税 Vehicle purchase tax	行为税类 /特定目的税 Act tax /Special-purpose tax	新车登记注册前 Before registration of new vehicles
汽车整车 Finished automobile	车船税 Vehicle and vessel tax	财产税 Property tax	保有阶段 Holding stage
汽车及零部件 Automobiles and parts	城建税 Urban construction tax	行为税类 Act tax	和增值税、消费税环节一致 The same to the links of value added tax and excise tax

一、中国汽车税收政策介绍



I. Introduction of China's automobile tax policies

1. 中国的汽车税种（汽车使用的燃油相关税收）

1. Categories of automobile taxes in China (taxes related to fuel used in automobiles)

- 我国对原油、燃气、成品油征收的税收，共计5个税种，分属3大税类。
- The taxes collected on crude oil, gas and oil products in China are divided into 5 categories, belonging to 3 class.

对原油、燃气、成品油征收的税收 Taxes collected on crude oil, gas and oil products

征税对象 Taxation object	税种 Taxes	所属税类 Categories of taxes
原油、成品油、石油液化气、天然气 Crude oil, refined oil, LPG and natural gas	增值税 Value added tax	流转税 Turnover tax
成品油 Refined oil	消费税 Excise tax	
原油、成品油 Crude oil, refined oil	关税 Tariff	
原油、天然气 Crude oil, natural gas	资源税 Resource tax	资源税类 Resources tax
原油、成品油、石油液化气、天然气 Crude oil, refined oil, LPG and natural gas	城建税 Urban construction tax	行为税类 Act tax

一、中国汽车税收政策介绍



I. Introduction of China's automobile tax policies

2. 主要汽车税种的征税对象及计税依据

2. Taxation object and taxation basis of main automobile taxes

- 增值税是对所有产品征收 Value added tax is collected on all products.
- 车辆购置税、车船税专门针对所有汽车产品征收 Vehicle purchase tax and vehicle and vessel tax are collected on all automobile products.
- 消费税是对部分汽车产品征收 Excise tax is collected on part of automobile products.

纳税环节 Taxation link	税种名称 Name of tax	征税对象 Taxation object	计税依据 Taxation basis
进口环节（进口商） Import link (importer)	关税 Tariff	所有车辆 All vehicles	进口价 Import price
	增值税 Value added tax	所有车辆 All vehicles	进口价+关税 Import price + tariff
	消费税 Excise tax	乘用车、中轻型客车 Passenger vehicles and medium and light buses	进口价+关税 Import price + tariff
生产环节（生产商） Production link (manufacturer)	增值税 Value added tax	所有车辆 All vehicles	销售价 Sales price
	消费税 Excise tax	乘用车、中轻型客车 Passenger vehicles and medium and light buses	销售价 Sales price
	城建税 Urban construction tax	所有车辆 All vehicles	增值税+消费税 Value added tax + excise tax
	教育费附加 Educational surcharges	所有车辆 All vehicles	增值税+消费税 Value added tax + excise tax
销售环节（销售商） Sales link (seller)	增值税 Value added tax	所有车辆 All vehicles	销售价 Sales price
购买环节（购买商） Purchase link (buyer)	车辆购置税 Vehicle purchase tax	所有车辆 All vehicles	购买价 Purchase price
保有环节（拥有者） Holding link (owner)	车船税 Vehicle and vessel tax	所有车辆 All vehicles	乘用车分排量计量征收 Taxes collected on passenger vehicles according to displacement

一、中国汽车税收政策介绍

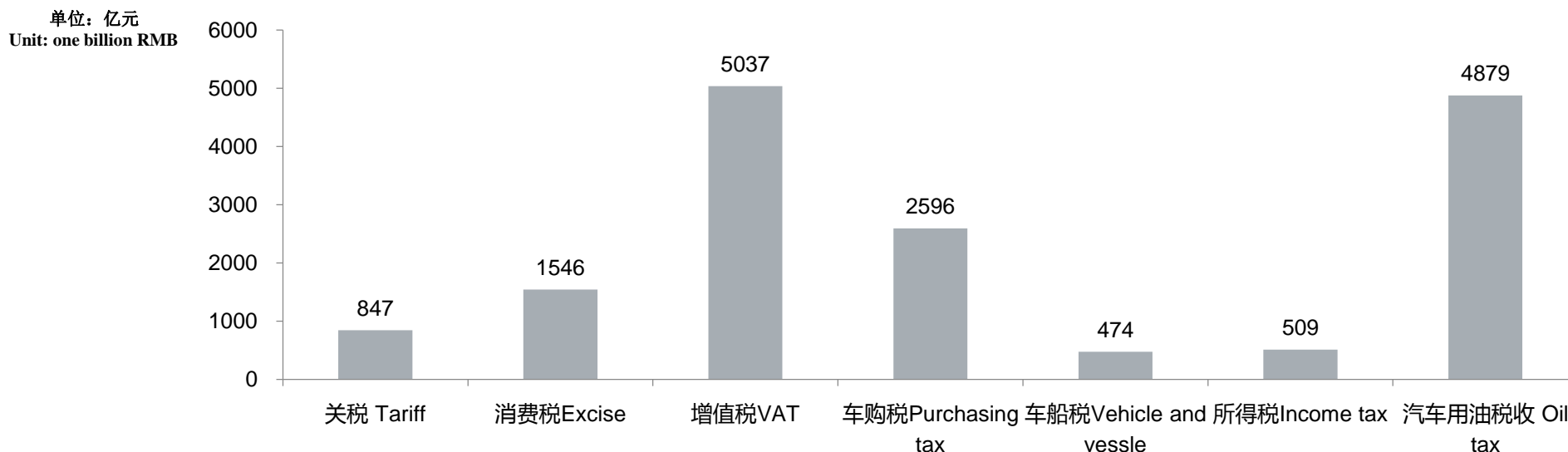


I. Introduction of China's automobile tax policies

3. 汽车税收收入贡献

3. Contribution of automobile tax revenue

- 据中国汽车技术研究中心汽车产业政策研究室测算，2013年，汽车实现直接税收11009亿元，占全国总税收收入的8.5%，汽车用油税收4879亿元，合计占全国总税收收入的12.3%
- In 2013, the direct taxes of automobile is RMB 1100.9 billion, accounting for 8.5% of total tax revenue in China. Oil tax is 487.9 billion. Total vehicle tax and oil tax is about 12.3% of total tax revenue.



2013年汽车税收测算 Contribution of automobile tax revenue

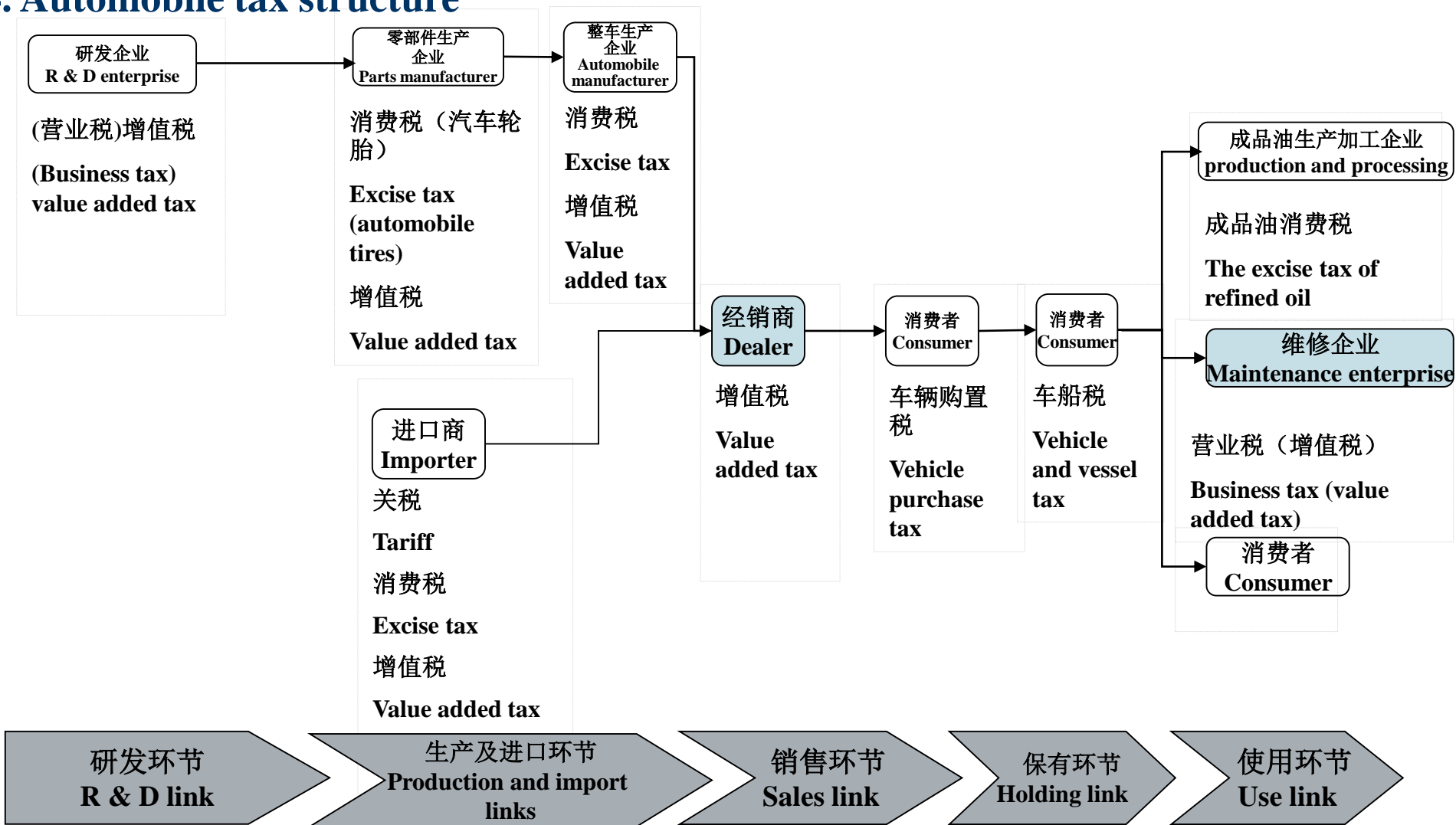
一、中国汽车税收政策介绍



I. Introduction of China's automobile tax policies

4. 汽车税收结构

4. Automobile tax structure



二、中国节能与新能源汽车财税政策

II. China's fiscal policies for energy saving and new energy vehicle



1. 节能汽车财税支持政策

1. China's fiscal support policies for energy saving vehicles



节能汽车财税支持 fiscal support for energy saving vehicles

1、财政部《关于开展1.6升及以下节能环保汽车推广工作的通知》(2013.9.30)

1. The Ministry of Finance: Notice on implementing popularization work of energy saving and environment-friendly vehicles with 1.6 liters or less (2013.9.30)

- 给予一次性3000元定额补助
- Grant a one-time fixed subsidy of RMB 3,000

2、财政部《关于节约能源 使用新能源车船可减免车船税政策通知》

2. The Ministry of Finance: Notice on the policy of reducing and exempting vehicle and vessel tax for energy saving and new energy vehicles and vessels

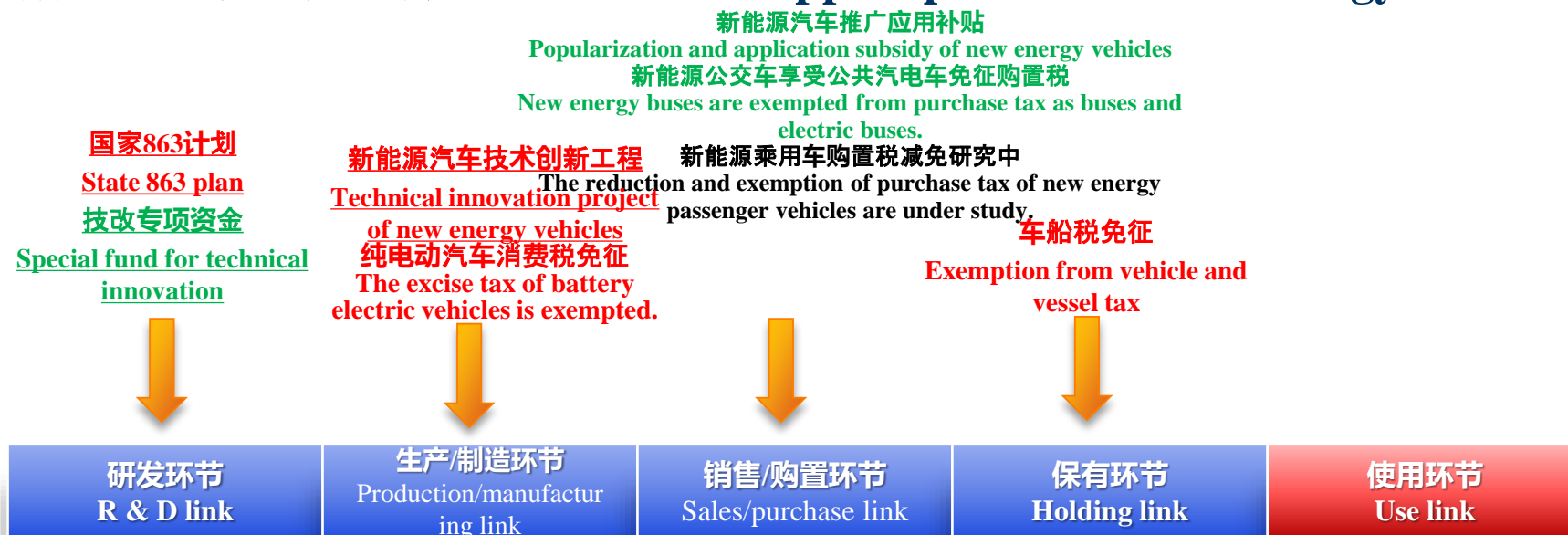
- 对节约能源的汽车，减半征收车船税； For energy saving vehicles, the vehicle and vessel tax can be deducted by half;
- 对使用新能源汽车，免征车船税 For new energy vehicles, the vehicle and vessel tax can be exempted.

二、中国节能与新能源汽车财税政策

II. China's fiscal policies for energy saving and new energy vehicle



2. 新能源汽车财税支持政策 2. Fiscal support policies for new energy vehicles



新能源汽车财税支持 fiscal support of new energy vehicles

- 1、财政部《关于组织开展新能源汽车产业技术创新工程的通知》
1. The Ministry of Finance: Notice on organizing and implementing technical innovation project of new energy vehicle industry
 - 对全新设计开发的新能源汽车车型及动力电池等关键零部件项目进行重点支持
 - Focus on supporting the projects of newly designed and developed new energy vehicle types and key parts such as power batteries, etc.
- 2、财政部《关于继续开展新能源汽车推广应用工作的通知》（2013-2015年）
2. The Ministry of Finance: Notice on continuing to implement popularization and application work of new energy vehicles (2013-2015)
 - 给予单车3.5~50万元购置补贴
 - A purchase subsidy of RMB 35,000-500,000 per vehicle is granted.

三、财税鼓励政策特点和效果评价

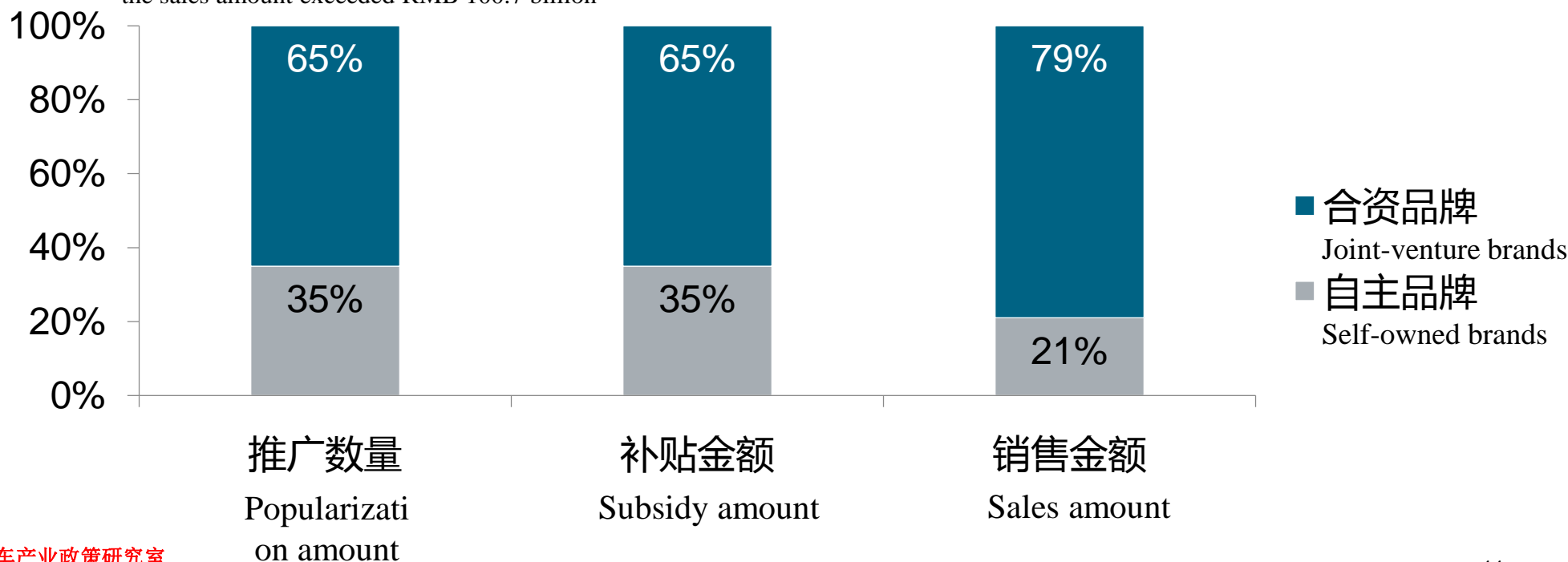


III. Features and effect evaluation of fiscal encouragement policies

1. 节能汽车财政补贴效果显著，但仅依靠财政支出难以持续

1. The effect of financial subsidy for energy saving vehicles is obvious, but it is difficult to sustain by only relying on financial expenditure

- 截至2013年初，共41家企业入围补贴目录，共推广节能汽车超过522万辆，申请财政补助资金超过156亿元，节能汽车销售金额超过5067亿元
- Up to the beginning of 2013, 41 enterprises were selected into the subsidy list, 5.22 million energy saving vehicles in total were popularized, applied financial subsidy fund exceeded RMB 15.6 billion, and the sales amount of energy saving vehicles exceeded RMB 506.7 billion
 - 合资品牌车型推广量超过350万辆，补贴金额超过105亿元，销售金额超过4060亿元
 - The popularization amount of joint-venture brands of vehicles exceeded 3.5 million, the subsidy amount exceeded RMB 10.5 billion, and the sales amount exceeded RMB 406 billion
 - 自主品牌车型推广量超过172万辆，补贴金额超过51亿元，销售金额超过1007亿元
 - The popularization amount of Self-owned brand of vehicles exceeded 1.72 million, the subsidy amount exceeded RMB 5.1 billion, and the sales amount exceeded RMB 100.7 billion



三、财税鼓励政策特点和效果评价

III. Features and effect evaluation of fiscal encouragement policies

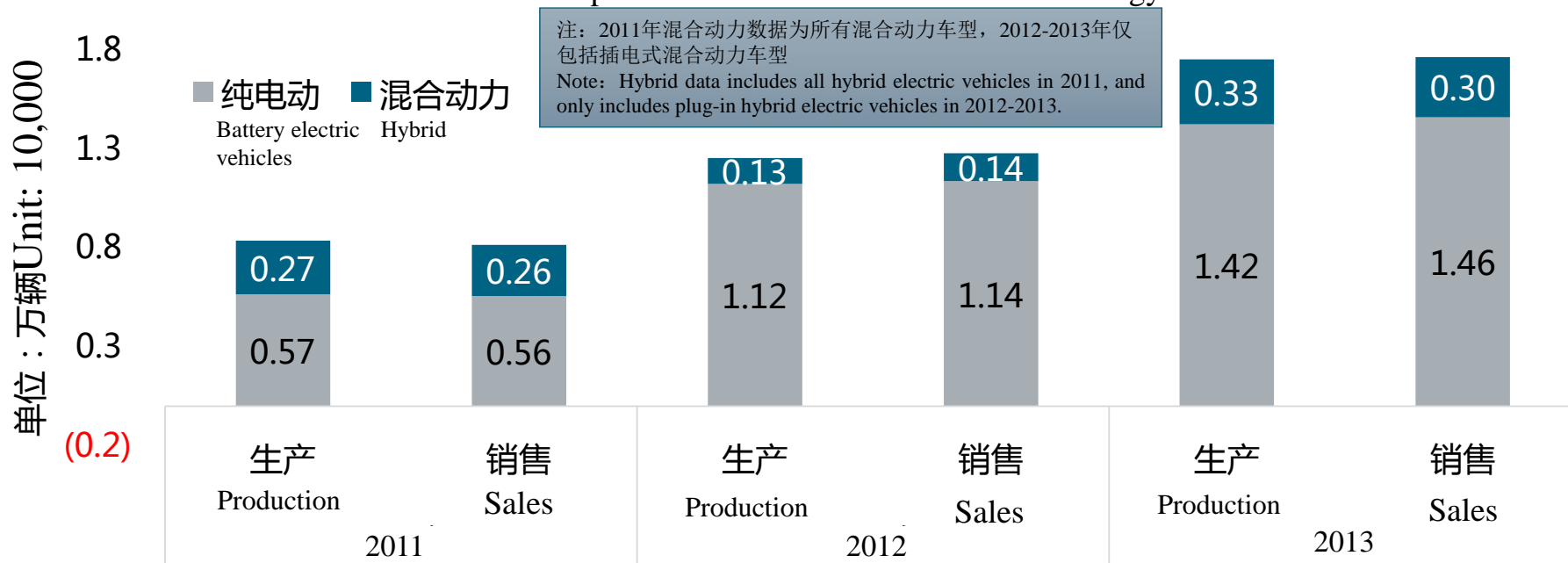


2. 全方位财税激励仍难以有效加速新能源汽车的普及进程

2. Comprehensive fiscal incentives are still difficult to effectively accelerate the popularization process of new energy vehicles.

- 目前国家对新能源汽车提供全方位财税激励政策，涵盖研发、生产制造、购置、保有等环节。
- At present, the country provides comprehensive fiscal incentives for new energy vehicles, covering R & D, production and manufacturing, purchase, holding and other links.
- 由于新技术存在的不稳定性、使用环节中也面临充电等基础设施不完善等瓶颈制约问题，财税激励仍难以驱动其尽快产业化，目前新能源汽车尚未步入规模增长阶段。
- Because of instability in new technologies, imperfect recharging infrastructures in use and other bottleneck constraint problems, fiscal incentives are still difficult to promote its quick industrialization. At present, new energy vehicles have not stepped into massive growth stage yet.

2011-2013年新能源汽车产销量
2011-2013 production and sales volume of new energy vehicles



数据来源：中国汽车工业协会 Data source: China Automotive Industry Association

三、财税鼓励政策特点和效果评价



III. Features and effect evaluation of fiscal encouragement policies

3. 财政补贴手段为主鼓励新能源汽车发展，应更多地依靠汽车税收调节

3. Encourage the development of new energy vehicles by mainly using financial subsidy means, and rely more on vehicle tax to adjust



政策工具 Policy instrument	主要方式 Main way	特点 Characteristic
财政补贴 Financial subsidy	政府直接拨款 Direct government appropriation 财政援助 Financial aid 低息贷款 Low-interest loan	行政命令色彩浓厚，适用于关键项目、重点行业、重点企业、关键技术发展 Heavy with political administrative order overtone and are applicable to the development of key projects, key industries, key enterprises and key technologies.
税收优惠 Tax preference	税收减免 Tax deduction and exemption 税收返还 Tax returns	使用范围广泛，更适合市场内在需求；行政管理成本小，适用于对大多数企业的支持 Extensive use range and more applicable to internal needs of the market. Small administrative management cost and applicable to support of most of enterprises.

三、财税鼓励政策特点和效果评价



III. Features and effect evaluation of fiscal encouragement policies

4. 财税政策实施面临监管难题，有待各部门建立协调配合的联动机制

4. The implementation of fiscal policies is faced with supervision difficulties, and a linkage mechanism for coordination needs to be established by various departments.

有效监管 Effective supervision

- 制定税收优惠政策必须考虑到税务机关实际的操作难题。如车用清洁燃油税收优惠政策实施，如何确保燃油品质符合标准的油品可享受税收优惠政策
- The formulation of tax preference policies shall consider practical implementation difficulties of tax authorities. For example, implement preferential policies on taxes of clean fuel for vehicles: how to ensure oil products with satisfactory fuel quality can enjoy tax preference policies.
- 如何确定不同品质成品油的产销量
- How to determine the production and sales volume of oil products with different qualities.
- 如何加强清洁油品的质量监管
- How to reinforce the quality supervision of clean oil products
- 石化企业不断开发新品种带来的税收优惠问题
- Tax preference problems brought by new varieties constantly developed by petrochemical enterprises.

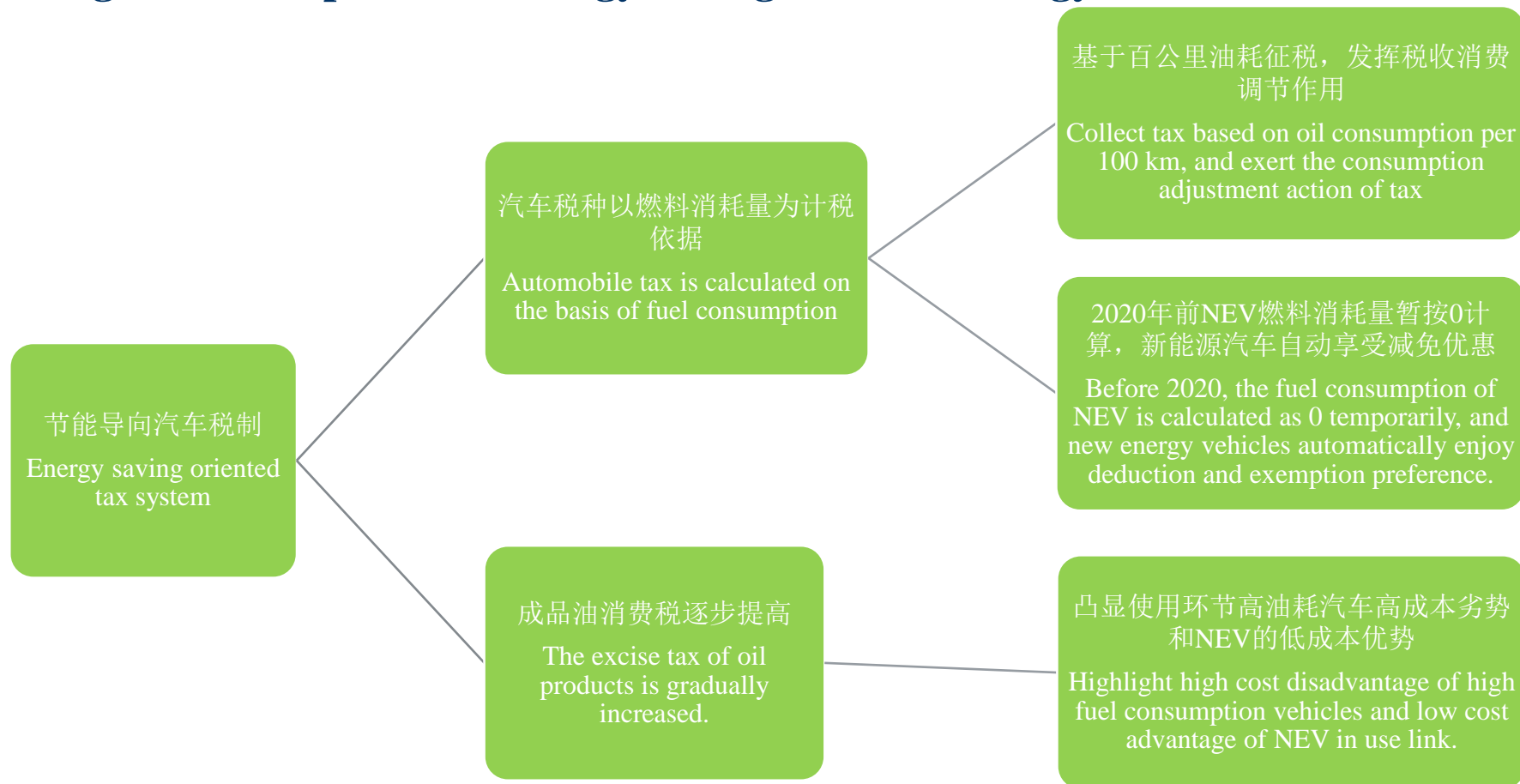
配套政策 Supporting policies

- 针对节能与新能源汽车的支持政策应是一揽子政策措施，而不仅仅是税收优惠政策。
- Supporting policies on energy saving and new energy vehicles shall be a package of policy measures, not just tax preference policies.
- 各部门应协调配合，各负其责，实行联动机制，否则难以确保支持政策的实施效果。
- Various departments shall coordinate with each other and take their own responsibilities to implement the linkage mechanism, or else the implementation effect of the supporting policies is difficult to ensure.
- 新能源汽车还面临充电便利性、破除地方保护等问题
- New energy vehicles are also faced with recharging convenience, breaking of regional protectionism and other problems.



1. 建立节能导向税制，形成驱动节能与新能源汽车发展的内生机制

1. Establish energy saving oriented tax system to form an endogenous mechanism for driving the development of energy saving and new energy vehicles



四、完善节能与新能源汽车财税鼓励政策的建议

IV. Suggestions on improving fiscal encouragement policies for energy saving and new energy vehicles



2. 出台财税措施，完善汽车节能管理制度

2. Introduce financial tax measures, and perfect vehicle energy saving management system.

	管理部门Departments	管理措施Measures
美国 US	<ul style="list-style-type: none">•CAFE计算：美国国家环境保护局•CAFE calculation: Environmental Protection Agency (EPA)•CAFE报告、信用管理、罚单：美国高速公路安全管理局•CAFE report, credit management, ticketing: National Highway Traffic Safety Administration (NHTSA)•征收CAFE罚金：美国财政部•Fines collection: United State Department of Treasury	<ul style="list-style-type: none">•基于燃油经济性的罚款•Fines based on fuel economy•允许信用结转和不同企业间的信用额度交易•Allow credit transfer and credit trading among different corporates
欧盟 EU	<ul style="list-style-type: none">•各成员国收集基础数据并提交给欧盟委员会•All member countries collect basic datas and submit to European Commission•欧盟委员会专门部门登记所保存数据•Specific department in European Commission document all datas•欧盟财务部门征收超标排放费•Financial department in European collect fines for excess emission	<ul style="list-style-type: none">•基于CO₂的收费•Fines based on CO₂ emission•允许企业间组合•Allow combination among enterprises.Pooling



3. 创新激励制度，推动节能与新能源汽车发展

3. Incentive system innovation, promoting the development of energy saving and new energy vehicles

节能与新能源汽车
Energy saving and
new energy vehicles

取之于车（传统能源车）用之于车（新能源汽车），建立产业自身支撑新能源汽车发展的反哺机制。

Use money taken from vehicles (traditional energy vehicles) on vehicles (new energy vehicles), and establish a feedback mechanism of supporting the development of new energy vehicles by the industry itself.

创建积分市场，允许企业间的富裕积分交易，通过市场激励让社会分担节能与新能源汽车推广成本，鼓励技术先进企业加大长期投资。

Create a point market, allow trades of surplus points among enterprises, let the society to share the popularization cost of energy saving and new energy vehicles through market incentives, and encourage enterprises with advanced technologies to expand long-term investment.



4.完善保障机制，保证财税政策有效实施

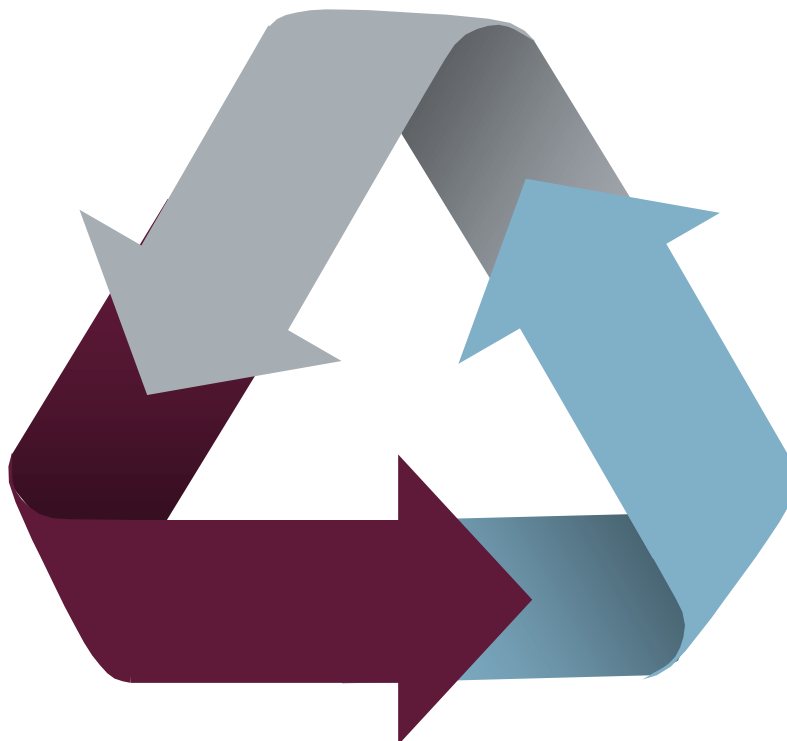
4. Perfect the safeguard mechanism, and ensure fiscal policies to be effectively implemented.

建立管理部门与财税政策实施有效配合的监督机制，避免财税政策在实施中被滥用

Establish a supervision mechanism for the management department to effectively cooperate with fiscal policies, and avoid the misuse of fiscal policies in implementation.

建立基础数据平台共享机制，严格保证基础数据的真实性，以为财税政策实施建立基础

Establish a basic data platform sharing mechanism, strictly ensure the authenticity of basic data, and establish a base for the implementation of fiscal policies.



调整、完善配套政策，与财税政策形成合力

Adjust and imperfect supporting policies, and form a joint force together with fiscal policies.

谢谢聆听,请多指正!

Thanks and welcome your opinions and ideas.

刘斌LIU Bin

中国汽车技术研究中心汽车产业政策研究室

Auto Industry Policy Research Section

China Automotive Technology & Research Center

Tel:+86-22-84379390

E-mail:liubin@catarc.ac.cn

地址: 天津市东丽经济开发区先锋东路68号

Address: CATARC Main Zone, No. 68 Xianfeng East, Dongli Economic Development Zone, Tianjin