



ISLE OF MAN. WHERE YOU CAN

马恩岛政府经济发展部
马恩岛 – 欧洲进出口管理解决方案



Department of
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www.wheretheyoucan.im

马恩岛 – 欧洲进出口管理解决方案

背景

- ❑ 马恩岛位于不列颠群岛的中心，是通向欧洲（欧盟）的门户
- ❑ 马恩岛是一个自治国家，拥有独立的海关与消费税部门
- ❑ 英国加入欧盟协议（协定3）确保了马恩岛生产或提供的商品和农产品可自由贸易（自由流通）
- ❑ 马恩岛还与英国签署协议，统一了关税和消费税税率和相关法律，使马恩岛与英国之间不存在海关边界（如：两地的增值税均为20%）
- ❑ 马恩岛是一个低税区，对（除银行外）公司征收零利润税
- ❑ 马恩岛是完备的金融和专业服务中心，为国际贸易和物流管理活动提供支持
- ❑ 马恩岛拥有英国仅有的两个电子入境处理系统（EPU）之一，可进行简化的全自动海关手续—而这正是欧洲进口的未来发展方向

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马恩岛可提供：

- ❑ 通过外包给海关认证代理提供“交钥匙”服务，轻松完成货物在欧盟的分销 – 可帮助实现自有公司认证
- ❑ 马恩岛当局提供专门的“一站式”客户服务，令建立（增值税注册）代码及清关（通过电子化清关处理系统）手续简便快捷
- ❑ 较之英国，新成立的进口商“简化清关”安排可更快取得认证
- ❑ 如选择使用现有物流代理的“交钥匙”服务，可提供即时认证
- ❑ 如有需要，马恩岛可支持“实体公司”活动，如管理（开具发票）、营销及实际加工，更可得到政府的财政支持（拨款）
- ❑ 货物不必运送到马恩岛，如果运到，可在支付费用和进入免费流通之前为货物提供保税仓储（免税）
- ❑ 通过马恩岛关税和消费税局的关税延期账户可逐月延期支付关税
- ❑ 如果进口至欧盟的货物随后再出口至其他国家，可提供进口加工减免

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中国公司可利用的优势：

- ❑ 马恩岛关税和消费税局通过简化程序和与英国/欧盟一体化的电子化清关系统提供注册及清关支持
- ❑ 通过以下途径节约成本
 - ❑ 在一个公司税为零的地区开展运营
 - ❑ 通过在马恩岛（即在欧盟）内实现增值，从而降低进口价值，节约税费
 - ❑ 可将储蓄以红利形式（增长的利润）返回中国
- ❑ 使用完善的物流公司提供交钥匙服务（如：第一年，在得到完整的海关简化手续认证后），便捷地设立公司
- ❑ 提供其他国际支持服务 – 上市服务、专属保险、知识产权等。

综述：

马恩岛的独特之处在于：虽非为欧盟成员国，但却享有欧盟内的清关便利，拥有集成化、适应未来发展的电子化清关系统及进出口安排，可提供快速、便捷、经济和低税的解决方案。



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Department of Economic Development

The Isle of Man – Solutions for European Import and Export Management



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The Isle of Man – Solutions for European Import and Export Management

Background

- ❑ The Isle of Man is located in the centre of the British Isles on the doorstep of Europe (EU)
- ❑ The Isle of Man is a self-governing nation with an independent Customs and Excise Department
- ❑ The UK's Treaty of Accession to the EU (Protocol 3) ensures free trade access for goods and agricultural products produced or supplied by the Isle of Man (free circulation)
- ❑ The Isle of Man also has an Agreement with the UK which aligns Customs and Excise duties and laws such that there are no customs borders between the Isle of Man and UK (e.g. VAT in both is 20%)
- ❑ The Isle of Man is a low tax jurisdiction with a zero tax rate on company profits (excluding banks)
- ❑ The Isle of Man is an established international finance and professional services centre adding support to our international trade and logistics management activity
- ❑ The Isle of Man has 1 of only 2 Electronic Processing Units (EPU) in Britain for conducting streamlined fully automated customs procedures – the future for EU import

The Isle of Man – Solutions for European Import and Export Management

The Isle of Man can offer:

- ❑ Ease of distribution into the EU either on a ‘turnkey’ basis by outsourcing to customs accredited agents – enables incubation of own presence accreditation
- ❑ Isle of Man authorities provide dedicated ‘one stop shop’ customer services to simplify and streamline the process of set up (VAT registration) coding and clearance (via EPU)
- ❑ Earlier accreditation to ‘simplified clearance’ arrangements for newly established importers is possible than in the UK
- ❑ Instant accreditation available when ‘turnkey’ service using existing logistics agent is chosen
- ❑ Isle of Man can support ‘real presence’ activity of administration (invoicing), marketing and physical processing if required –with financial help (grants) available from Government
- ❑ Goods do not need to come to Isle of Man but in the instances where they do Bonded Warehouses are available to hold goods (duty unpaid) prior to payment and entry into free circulation
- ❑ Duty deferment accounts with Isle of Man Customs and Excise provide for duty payments monthly in arrears
- ❑ Inward processing relief is available where goods imported to the EU are subsequently re-exported to another country

The Isle of Man – Solutions for European Import and Export Management

Benefits to Chinese companies:

- ❑ Access to EU markets with registration and clearance assistance from Isle of Man Customs and Excise using simplified procedures and electronic systems which integrate with the UK/EU
- ❑ Cost savings from
 - ❑ Operating from a zero corporate tax regime
 - ❑ The possibility of duty savings by adding value in the Isle of Man (i.e. in the EU) thus lowering the imported value
 - ❑ The possibility of dividending back savings to China (increased profits)
- ❑ Ease of set up from using established logistics companies to provide turnkey services (e.g. in first year, pending full customs simplified process accreditation)
- ❑ Other international support services available – listing services, captive insurance, intellectual property etc.

In summary:

The Isle of Man is unique in offering speed, ease, cost and tax efficiency being within the EU for customs purposes yet while not a member state has integrated future - proof electronic clearance systems and arrangements for import and export.



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