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2020 中国贸易便利化 年度报告

TRADE FACILITATION ANNUAL
REPORT OF CHINA (2020 EDITION)

《中国贸易便利化年度报告》编撰委员会◎编著



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江小平

北京睿库贸易安全及便利化研究中心主任。

曾任职于海关总署、地方海关、外经贸局等政府机构及外贸公司、世界 500 强外企，现兼任《中国海关》杂志社专家库成员、对外经济贸易大学客座教授、亚洲开发银行跨境贸易专家。先后组织实施《国际进出境快递货物海关监管制度》《边境地区小额贸易的现状与发展》（亚洲开发银行项目）、《海关特殊监管区保税物流流转管理制度改革》《进出口海运放行时间》（系列课题）等一系列具有应用价值的研究课题，是中国海关制度建设的积极参与者、影响者。《中国贸易便利化年度报告》课题项目发起、规划、组织、统筹及部分编撰者。

Mr. JIANG Xiaoping

Director, Beijing Re-code Trade Security and Facilitation Research Centre

Mr. JIANG used to serve in the General Administration of China Customs, Local Customs Authority, Bureau of Foreign trade and other government agencies as well as foreign trade corporation and global top 500 companies. He is now a member of the think-tank of the China Customs magazine, guest professor of the University of International Business and Economics and cross-border trade expert of Asian Development Bank (ADB). Being an active participant and influencer in the development of China Customs System, Mr. JIANG has hosted and organized a series of research projects with applied value, including Customs Control System of International Inbound and Outbound Express Freight, Current Status and Development of Small-scale Trade in Border Regions (ADB program), Reform on the Circulation Management System of Bonded Goods in Special Customs Supervision Zones, and Research on Release Time of Import and Export Sea Cargoes. Mr. JIANG is the initiator, designer, organizer, coordinator as well as writer of the Annual Report on Trade Facilitation in China .

李卓

长期从事关务工作，有丰富的关务、商务、

Mr. LI Zhuo

Mr. LI has long been engaged in customs affairs with rich experience

税务工作经验,熟悉外贸、海关政策及实务操作,擅长关务全流程优化整合《中国贸易便利化年度报告》(2016、2017、2019)课题项目组成员。

张浩

深圳市全运通物流发展有限公司关务总监。

从事进出口报关和物流工作 17 年,曾担任大型台资和美国上市公司在华工厂的船务主管和物流经理等职,擅长企业贸易合规和加工贸易保税管理,对海关和检验检疫政策法规有较深钻研和学习。

熊斌

深圳市天地纵横企业管理顾问有限公司创始合伙人,长期从事关贸政策研究、涉外型企业管理咨询和技术服务工作。

具备深厚的疑难涉外问题处置和解决能力,指导众多大中型涉外企业的海关、税务、外汇、工商、贸易模式、供应链筹划工作,帮助其建立贸易合规管理体系。积极参与新型贸易业态创新筹划、课题研究和政策推进工作。长期担任商务部培训中心、中国国际商会、中国贸易促进会、中国五矿化工进出口商会特邀培训专家。著有《外贸企业轻松应对海关估价》《涉外型企业海关事务风险管理报告》《加工

in customs, business, and taxation. Mr. LI is familiar with international trade, customs regulation and customs clearance, and skilled in integration of overall customs clearance procedures. He is a member of project of Annual Report on Trade Facilitation in China (2016, 2017 and 2019).

Mr. ZHANG Hao

Director of the Customs Affairs, Shenzhen Channelton Logistics Development Co., Ltd.

Mr. ZHANG has been engaged in customs declaration and logistics service for 17 years and served as the director of shipping and logistics manager in the factory in mainland China of a Taiwan-invested company and an American listed company respectively. Skilled in trade compliance of enterprises and management of bonded processing trade, he does deep study on policies and regulations of customs as well as inspection and quarantine matters.

Mr. XIONG Bin

Founding partner of Shenzhen Mbase Consultants Co., Ltd.

Mr. XIONG has long been engaged in the research of trade policy, providing consultations on the management of foreign-related enterprises, and offering technical services. He is equipped with outstanding capabilities in solving challenging problems concerning foreign affairs. Mr. XIONG provides guidance to many large and medium-sized enterprises on issues regarding customs, taxation, foreign exchange, business, trade mode and supply-chain, and helps them to establish trade compliance management system. He is actively involved in the planning of innovation of new-type trade mode, research and policy promotion. He has been serving as the guest trainer for the Training Center of Ministry of Commerce, China International Chamber of Commerce, China Trade Promotion Association and China Chamber of Commerce of Metals, Minerals & Chemicals Importers & Exporters. He has

贸易实务操作与技巧》《AEO 认证实用手册》等系列书籍。《中国贸易便利化年度报告》（2016、2017、2019）课题项目组成员。

郭崢

长期从事关务信息工作，熟悉海关、外贸政策动态，擅长关务资讯产品生产全流程管理。《中国贸易便利化年度报告》（2016、2017、2019）课题项目组成员。

于德水

长期在海关（原检验检疫转隶）基层一线多个岗位工作，对检验检疫技术法规、标准、合格评定等较为熟悉。主持和参与科研、政研课题多个，发表论文多篇，主持制订 SN 行业标准 2 项《中国贸易便利化年度报告》（2016、2017、2019）课题项目组成员。

authored a number of books including Techniques of Customs Trade Enterprises, Report on Risk Management of Customs Matters of Foreign-related Enterprises, Practice and Techniques of Processing Trade and Handbook of AEO Accreditation. He is a member of project of Annual Report on Trade Facilitation in China (2016, 2017 and 2019).

Mr. GUO Guo

Mr. Guo has long been engaged in customs information matters, is sensitive to customs and foreign trade policy. He is an expert in whole-process management of the production of customs information products. He is a member of project of Annual Report on Trade Facilitation in China (2016 , 2017 and 2019).

Mr. YU Deshui

Mr. YU has served in grass-root positions in the customs (inspection and quarantine) field for a long-time, and thus is familiar with technical regulation, standard and conformity assessment procedures of inspection and quarantine.

Mr. YU hosted or participated in a number of academic and policy research programs hosted by the General Administration of Quality Supervision, Inspection and Quarantine of China and its subordinated bureaus as well as programs of provincial and municipal level. He worked as the team leader or member in several scientific and policy-making research projects, has a number of essays published, and took a leading role in revising two industrial standards of SN. He is a member of project of Annual Report on Trade Facilitation in China (2016, 2017 and 2019).

周卓见

经济学硕士，专业领域为国际贸易与数据分析。

2014 年加入北京睿库贸易安全及便利化研究中心，参与了《中国进出口货物口岸放行时间评测》《贸易便利化评价指标体系》《口岸收费调查》等一系列研究课题的方案设计和具体实施工作，并主要承担了各项目中的流程整理和数据分析任务。

Mr. ZHOU Zhuojian

Mr. ZHOU has a master degree of economics and specializes in international trade and data analysis.

Mr. ZHOU joined Beijing Re-code Trade Security and Facilitation Research Centre in 2014, and he was involved in the design and implementation of a few research projects, including Time Release Study of Import and Export Goods at Ports in China, Assessment Indicator System of Trade Facilitation and Charge Survey at Ports, and undertook the process collection and data analysis.

王进

青岛关键企业管理咨询有限公司海关事务咨询顾问，微信公众号“观海咨询”创始人。熟悉中国海关法律法规和实际操作，对海关事务具有深入的理论研究和丰富的实践经验，为进出口企业提供专业、高效海关事务咨询服务。

Mr. Wang Jin

Mr. Wang Jin, a senior consultant on customs affairs of Qingdao KEY Enterprise Management Consulting Co., Ltd. , and also the founder of the WeChat public account "Guanhai Consulting". As an expert of China customs affairs, Mr. Wang has in-depth theoretical knowledge on Customs laws and regulations , and he also has rich experience on practical Customs operations. Mr. Wang provides professional and efficient consulting services regarding Customs affairs for import and export enterprises.

使用指南

1. 本报告以世界贸易组织《贸易便利化协定》（Trade Facilitation Agreement）第一部分为结构框架，按照《贸易便利化协定》各条规定，逐条对中国的实施情况进行评议。另外增加了近年来中国政府机构在贸易便利化方面的重大举措和事项，并根据经济合作与发展组织在相关报告中使用的“贸易便利化评价指标体系”，进行一定的修改调整，以问卷调查形式，给出了量化分析报告。

2. 2015年9月4日，中国向世界贸易组织递交了关于《贸易便利化协定》议定书的接受书，成为世贸组织第16个接受议定书的成员，为协定的尽早实施起到了重要推动作用。中国对《贸易便利化协定》第7条第6款“调查确定并公布平均放行时间”、第10条第4款“单一窗口”、第10条第9款“暂准进口货物及入境/出境加工”、第12条“海关合作”作出了保留。对于上述作出保留的条款，除第12条外，本报告同样进行评议。

3. 借鉴国际经验，本报告改变了基于数据覆盖年份命名的方式，以报告指导年份为基准，在2016、2017版后接续推出2019版，本次版本为2020版。

4. 本报告第一部分《贸易便利化逐项参照评议》正文中所有在句首使用阿拉伯数字或英文字母排序、通栏排版的部分均为《贸易便利化协定》原文条款，其余为评议内容。

5. 按照中国政府部署，原国家质量监督检验检疫总局的出入境检验检疫管理职责和队伍划入海关总署。自2018年4月20日起，出入境检验检疫统一以海关名义对外开展工作。鉴于此，本报告自2019版起，在评议内容中不再对“海关”与“检验检疫”进行分类评议。但机构改革后大量相关法规的立改废工作仍在进行中，故本次报告仍保留了涉及原质检总局的相关内容。

6. 本报告对内文中所涉相关规定、政策、信息资源，均给出了对应的互联网官方网址链接，附于北京睿库贸易安全及便利化研究中心网站（www.re-code.org）“研究报告”栏目公布的电子版《报告》后，供参照查用。

7. 本报告为参考性建议，所作调查、评议仅具参考价值，不具备完全的穷尽性、精确性。

8. 本报告为开放式项目，未能穷尽和不尽精确之处，欢迎有识之士提出切实批评和宝贵建议。

9. 本报告中所涉及的全部信息、资料、数据，有效性均截至2019年8月31日。

Readers' Guide

1. This report is structured according to Section I of Trade Facilitation Agreement (TFA) of the World Trade Organization (WTO). It reviews how China has implemented TFA, provision by provision. Re-code has made certain modifications and adjustments on the "Assessment Index System of Trade Facilitation" adopted in the relevant reports by the Organization for Economic Co-operation and Development. By designing the special evaluation questionnaire, Re-code organized a questionnaire assessment and produced a quantitative report.

2. On September 4, 2015, China ratified the protocol of WTO TFA, becoming the 16th member to accept it and contributing significantly to its implementation at an early date. China had reservations about Paragraph 6 of Article 7 "Establishment and Publication of Average Release Times", Paragraph 4 of Article 10 "Single Window", Paragraph 9 of Article 10 "Temporary Admission of Goods and Inward and Outward Processing", and Article 12 "Customs Cooperation". This Report also reviews these provisions except Article 12.

3. Drawing on the international experience, we change the nomenclature of the annual report based on the years of data coverage. Instead and launch the 2019 edition after the 2016 and 2017 editions by taking the year of reporting guidance as the benchmark. This is the 2020 edition.

4. Among the main body of the text, those parts listed by Arabic numbers or English letters, and spanning the full width of the content area, are the original articles of WTO TFA. The rest are comments made by Re-code.

5. According to the arrangement of the Chinese central government, the entry and exit inspection and quarantine duties and workforce of the former AQSIQ was integrated into GACC. Since April 20, 2018, the previous entry-exit inspection and quarantine workforce has operated as an integral part of Customs. In view of this, since the 2019 edition of this report, the comments are no longer made by "customs" and "inspection and quarantine". However, since the formulation, revision and abolition of related laws and regulations in response to the institutional reform are still in process, in the report relevant contents related to the former AQSIQ are still retained.

6. The regulations, policies, and information sources contained in this Report are attached to the text of its electronic version published in the "Research Report" column on the official website of Re-code (www.re-code.org) with hyperlinks for the readers' reference.

7. This Report is for reference only. The research and comments in this Report are only for reference and are not necessarily exhaustive or completely accurate.

8. This Report is open-ended. Readers are welcome to make comments and suggestions to help us render it more thorough and accurate.

9. All the information, materials, and data in this Report are valid until August 31, 2019.

序 一

2015年9月4日,中国向世界贸易组织递交了关于《贸易便利化协定》议定书的接受书。《贸易便利化协定》是一份具有开创性意义的成果,旨在简化国际贸易流程,大幅减少对国际贸易形成减缓和阻碍作用的繁文缛节、官僚冗习,从而降低跨境交易的时间和经济成本。众所周知,这是贸易便利化领域一项志存高远的安排,其实施有助于优化政府财政汲取、改善外资营商环境、增强国家总体竞争力。

实施《贸易便利化协定》需要政府的大力支持和商界的全心投入。从这个角度上讲,北京睿库贸易安全及便利化研究中心编撰和发布《中国贸易便利化年度报告》可谓正当其时,这份报告既有清晰的指导意义,又有切实的操作参考价值,有助于投资人、贸易商和其他相关人士更好地了解 and 跟踪贸易便利化进程,基于事实进行决策,准确判定挑战和机遇,并且有效开展能力建设和技术援助。

我希望这份报告能够帮助中国及其贸易伙伴推进自身的贸易便利化进程,为政府、企业、跨境贸易商、生产商和消费者带来便益,提高地区乃至全球一体化水平,从而更好地实现联合国2030年可持续发展目标。



Maria Rosaria Ceccarelli

联合国欧洲经济委员会经济合作与贸易司贸易便利化处处长

Preface I

It is on the 4th of September 2015 that China ratified the WTO Trade Facilitation Agreement – a ground breaking agreement that promises to streamline and significantly reduce the “red tape” and bureaucratic procedures that slow and impede international trade, thereby reducing the time and cost of doing business across borders. It is well known, that implementation of the large trade facilitation agenda can contribute to improving the ways in which the government revenues are collected, as well as to bettering conditions for foreign investors, thereby reinforcing national competitiveness.

Implementing this Agreement demands strong political support and full commitment of the trade community. In light of this, the Trade Facilitation Annual Report of China, prepared by Re-code Trade Security and Facilitation Research Centre, is very timely and provides clear guidance and action oriented recommendations. The results of this report are expected to enable investors, traders and other stakeholders to better understand and monitor progress in trade facilitation, support evidence-based decision-making, identify challenges and opportunities, and capacity building and technical assistance needs.

I hope this report will help China and its partners to advance trade facilitation agenda to the advantage of the government, businesses, cross-border traders, producers and consumers, to enhance regional and global integration and to ultimately better achieve the Sustainable Development Goals of the United Nations Agenda 2030.



Maria Rosaria Ceccarelli
Chief, Trade Facilitation Section
Economic Cooperation and Trade Division
United Nations Economic Commission for Europe

序 二

很高兴能为这份具有重要意义的研究报告作序。我相信，北京睿库贸易安全及便利化研究中心（下称“睿库”）组织编撰的这份报告，必将对我国改善自身贸易环境起到积极的推动作用。同时，这份以中英双语形式出版的研究成果，也必将为其他国家的研究人员和贸易商提供有益的参考。

贸易便利化是影响经济健康运行和全球贸易可持续发展的重要议题。世界贸易组织的《贸易便利化协定》在2013年巴厘部长级会议上通过后，已于2017年2月22日正式生效。该协定被普遍认为是国际贸易领域具有里程碑意义的政策成果，有望在全球范围内带来更多更好的发展机会。经济学家预测，该协定的完全实施将使贸易成本平均削减14.3%，每年为全球贸易带来1万亿美元的增量，其中最大的收益将由最不发达国家获得。

世界海关组织成立于1952年，旨在协调各国海关的业务运行，其本质实际上就是促进贸易便利化。这些年来，世界海关组织为实现海关程序的标准化和协调化付出了大量努力，开发了很多促进进出口流程简化、现代化和协调化的工具，供各国政府机构和相关各方采用。其中一些，比如《经修订的京都公约》、《协调制度公约》、《安全标准框架》和《单一窗口纲要》，已被包括中国在内的很多世界海关组织成员采用和实施，为全球经济和贸易商带来了丰厚的收益。

对这个世界上的很多人而言，中国是一个充满未知的国家。而在贸易便利化的促进因素中，透明度极为重要，因为它为贸易商提供了确定性和可预期性。在我看来，睿库的这份报告在研究相关文献资料和专业分析工具以及搜集相关的基础数据方面付出了大量心血。它不但为我们展现了有关中国实施《贸易便利化协定》的具体情况，还基于对经合组织的贸易便利化指数进行适当改造后形成的测评方法，为我们提供了一份有关中国贸易环境的量化分析。

作为全球第二大经济体和第一贸易大国，中国在全球贸易中无疑发挥着举足轻重的作用。我希望这份报告能够得到更多人的关注，从而对我国的贸易便利化进程发挥更大的推动作用。我也对睿库在贸易安全和便利化方面所做的工作表示衷心的感谢，希望睿库再接再厉，继续为保障贸易安全、促进贸易便利化不懈努力。

Ana B. Hinojosa
世界海关组织守法便利司司长

Preface II

It's my pleasure to write this brief article on this important work, the Trade Facilitation Annual Report of China. I believe the report completed by Beijing Re-code Trade Security and Facilitation Research Center (Re-code) would be helpful for China to improve its trade conditions. Meanwhile, the report, which is bilingual, in both Chinese and English, could also provide researchers and traders from other countries with valuable references.

Trade facilitation is a critical issue for the economic health and sustainable global trade. The World Trade Organization's Trade Facilitation Agreement (WTO TFA), which was concluded at the 2013 Bali Ministerial Conference and entered into force on 22 February 2017, is regarded as a landmark achievement and clearly expected to produce greater opportunities all around the world. Economists estimate that the full implementation of the agreement could reduce trade costs by an average of 14.3% and help boost global trade by up to 1 trillion USD per year, with the biggest gains being realized in the poorest countries.

The World Customs Organization (WCO) was created in 1952, for the foundational purpose of coordinating customs operations and, in essence, bring about trade facilitation. Over the years, the WCO has undertaken many efforts to bring about standardization and harmonization of customs procedures and developed many tools for governments and relevant stakeholders to simplify, modernize, and harmonize the export and import processes. Some of them, such as the Revised Kyoto Convention, the Harmonized System Convention, the SAFE Framework of Standards and the Single Window Compendium, which have been accepted by large numbers of the WCO members including China, and their implementation, has already reaped a wide array of benefits for the global economy and for traders.

China remains a mystery to many around the world. The biggest contributor towards trade facilitation is transparency. It engenders trust and predictability. I think that in this report, Re-code has made great efforts in studying the related documents and tools and collecting data. In this book, it offers not only detailed reviews on China's trade facilitation process on in relation to the WTO TFA, but also presents us with a quantitative analysis about the country's trade conditions based on a measurement system, which has been designed by revising the OECD Trade Facilitation Indicators(TFIs).

As the world's second largest economy and the largest trading nation, China definitely plays a vital role in the global trade. We hope this report will be noticed by more people and thereby contribute to the country's trade facilitation. We applaud Re-codes work in studying the trade security and facilitation, and hope they continue their great efforts in the near future.

Ana B. Hinojosa
Director Of Compliance and Facilitation, World Customs Organization

前 言

以客观、公正为原则编撰的《中国贸易便利化年度报告》，自 2016 版首次公布以来，得到了国内外业界和相关机构越来越多的积极评价。为此，我们深受鼓舞，决定按原定目标继续推进并努力提升报告质量。

这是《中国贸易便利化年度报告》的第 4 个版本。这一版在编制体例上没有明显变化，我们延续了以前积累下来的经验，并把更多的精力放在了内容的优化上。作为一本全局性、概览性的报告，一些较为突出的观点和发现容易淹没在面面俱到的内容之中，因此和上一版一样，我们在正文之前提供了《摘要》一节，概述一年来中国贸易便利化量化评测指数的变动情况和营商环境的重大变化。

2019 年是新中国成立 70 周年，中国加入世界贸易组织 18 周年，也是北京睿库贸易安全及便利化研究中心成立 5 周年。这一年，除了推出本报告外，我们还与中国国际贸易学会、中国报关协会联合举办了首届“中国贸易便利化及口岸营商环境研究征文”大赛，完成了“中国十大海运集装箱口岸营商环境测评”项目的首期成果。五年来，我们完成专业委托项目 13 个、正在进行 7 个，委托方包括财政部、海关总署、地方口岸管理部门等；完成自主立项课题 7 个、正在进行 11 个；翻译世界海关组织等机构专业报告 29 个；一篇专业论文被世界海关组织海关学术研究与发展伙伴关系会议（PICARD）接收，另一篇发表在《世界海关组织新闻》（WCO News）上；关务专业评论微信公众号“平说关事”读者关注数量超过 1.2 万。

《中国贸易便利化年度报告》是睿库研究中心正式立项的第一个研究项目，伴随中心走过了五年时的宝贵时光，得到了众多专业人士和机构的热心支持。在此，我要衷心地感谢世界海关组织守法便利司司长 Ana Hinojosa 女士、联合国欧洲经济委员会（UNECE）经济合作与贸易部贸易便利化处负责人 Maria Rosaria Ceccarelli 女士，她们在百忙之中抽出时间为报告欣然作序；感谢联合国欧洲经济委员会的 Maria Teresa Pisani 女士和 Andrew Grainger 博士，他们对本书给予了高度关切，并提出了宝贵建议；感谢菜鸟网络科技有限公司、深圳市泰洲科技有限公司、琥博信息科技（上海）有限公司、康明斯（中国）投资有限公司、深圳市天地纵横企业管理顾问有限公司、上海兴亚报关有限公司、昆山双叶软件科技有限公司、慧泽商通（北京）科技有限公司、上海欣海报关有限公司、江苏宏坤供应链管理有限公司、英特尔（中国）有限公司，他们为报告的面世、出版和不断改进提供了持续的支持和帮助。

我还要特别感谢深圳市全运通物流发展有限公司和报告编撰团队成员，他们为睿库

研究中心的发展、为报告质量的提升做出了不懈努力。

本着开放的态度，我们接受任何善意的、建设性的批评意见和建议，并真诚欢迎专业人士参与到这个项目中来。网络联系：<https://www.re-code.org/article/5?categoryid=44>，微信号：jiangxp1234。

A handwritten signature in black ink, appearing to read '江小平' (Jiang Xuping), written in a cursive style.

北京睿库贸易安全及便利化研究中心主任

Foreword

Trade Facilitation Annual Report of China, which takes an objective and impartial attitude, has been positively evaluated by the business circle at home and abroad, as well as relevant institutions since its first publication in 2016. We are greatly inspired and make up our minds to continue the compilation of the report on a yearly basis as planned, and endeavor to improve the quality of the report.

This is the fourth edition of Trade Facilitation Annual Report of China. There is no obvious change in the compilation style in this edition. Based on our accumulated experience, we put more efforts on the optimization of the content. As it is an overview report on the overall situation of the trade facilitation, some views and findings are likely to be buried under other contents. Therefore, starting from the previous edition, we have provided the Abstract prior to the main body of the report to outline the changes of China's trade facilitation quantitative evaluation indexes and major changes in business environment in the past year.

2019 marks the 70th anniversary of the founding of the P.R.C., the 18th anniversary of China's accession to the World Trade Organization, and the 5th anniversary of the establishment of Beijing Recode Trade Security and Facilitation Research Centre. In the year, in addition to compiling this report, we have also jointly held the First "China Trade Facilitation and Port Business Environment Research Essay Writing" Contest with China Association of International Trade and China Customs Brokers Association, and completed the first results of "China's Top Ten Maritime Container Port Business Environment Assessment" Program. In the past five years, we have completed 13 professional projects and undertaken 7 undergoing ones commissioned by the Ministry of Finance, GACC and local port management departments; completed 7 self-initiated projects and undertaken 11 undergoing ones; translated 29 professional reports of the World Customs Organization and other institutions; written a research paper accepted by the Partnership in Customs Academic Research and Development (PICARD) and had another one published in WCO News; kept operating the WeChat official account "Comments on Customs Affairs" followed by more than 12,000 readers.

Trade Facilitation Annual Report of China is the first research project officially established by Beijing Recode Trade Security and Facilitation Research Centre. In the past five years, it has been warmly supported by many professionals and institutions. On this occasion, I would like to extend my heartfelt thanks and deep gratitude to Mrs. Ana B. Hinojosa, Director of Compliance and Facilitation at the World Customs Organization, and Mrs. Maria Rosaria Ceccarelli, Chief of the Trade Facilitation Section at the Economic Cooperation and Trade Division of the United Nations Economic Commission for Europe (UNECE), for their generous offer of prefaces to this edition. I would also like to express my gratitude and thanks to Mrs. Maria Teresa Pisani and Dr. Andrew Grainger, at the UNECE for their kindly concern and advice on the report. Meanwhile,

my sincere thanks go to the following companies for their contribution to the report: Cainiao Network Technology Co., Ltd., Shenzhen Tai Zhou Technology Co., Ltd., Amber Road China Ltd., Cummins (China) Investment Co., Ltd., Shenzhen Mbase Consultants Co., Ltd., Shanghai Xingya Customs Brokers Co., Ltd., Kunshan Su-Soft Technology Co., Ltd., Huize Shangtong (Beijing) Technology Co., Ltd., Shanghai Xinhai Customs Brokerage Co., Ltd., Jiangsu Hongkun Supply Chain Management Co., Ltd. and Intel China Ltd.

In particular, I would like to extend my heartfelt thanks to Shenzhen Channelton Logistics Development Co., Ltd. and the team members of the report for their dedication to the development of Beijing Re-code Trade Security and Facilitation Research Centre and the improvement of this report.

Any well-intentioned and constructive criticism and suggestions will be accepted with an open mind. Professionals are sincerely welcomed to participate in the project. Online contact: <https://www.re-code.org/article/5?categoryid=44>, Wechat: jiangxp1234.

A handwritten signature in black ink, appearing to read '江显平' (Jiang Xianping), with a vertical line extending downwards from the bottom right of the signature.

Director, Beijing Re-code Trade Security and Facilitation Research Centre

摘要

本报告主要包括两部分：对 WTO《贸易便利化协定》进行逐条评议的定性分析，以及对中国贸易便利化水平进行量化测评的定量分析。本年度的研究结论中，定性分析与定量分析的结果显示出高度的一致性。

2019 年中国贸易便利化量化测评指数得分为 76.93（百分制），较上一年度上升 1.11 点，微增 1.46%；较 2017 年度上升 3.88 点，增长 5.31%。

关检融合是近年来中国贸易便利化进程和营商环境改善的突出动力。2018 年 4 月 20 日关检融合后，拉动当年中国贸易便利化量化测评指数明显上升。2019 年，关检融合带来的正向效应继续释放，中国贸易便利化量化测评指数保持上升态势，且大多数分项指数得分均有所上升。

“预裁定”“内部边境机构合作”“流程”是改善最为明显的贸易便利化分项指标。其中“预裁定”指数得分为 77.60，较关检融合前的 2017 年度增幅高达 15.66 点；“内部边境机构合作”指数得分为 75.68，增幅为 7.84 点；“流程”指数得分为 84.38，增幅为 6.86 点。定性研究则进一步显示：“内部边境机构合作”和“流程”两项指标的改善，则直接得益于关检融合。

贸易便利化各分项因子中，“流程”指数得分最高，为 84.38，是表现最优的方面；“贸易商的参与”指数得分最低，为 67.20，是中国贸易便利化和营商环境的最短板所在。

除关检融合外，贸易便利化领域发生的重大事项还包括：

1. 国际贸易单一窗口标准版的推广。到 2018 年底，国际贸易“单一窗口”标准版实现了与 25 个部委的系统对接和共享，覆盖全国所有口岸和特殊监管区、自贸试验区、跨境电商综试区。按照国务院要求，2019 年年底，国际贸易“单一窗口”对主要业务应用率要达到 100%。

2. 预裁定制度平稳快速实施。自 2018 年 2 月 1 日中国开始施行预裁定制度后，截至 2019 年 6 月 1 日，全国海关共制发预裁定决定书 1520 份，其中归类预裁定 1190 份、原产地预裁定 32 份、价格预裁定 298 份。

3.《外商投资法》颁布。《中华人民共和国外商投资法》将于 2020 年 1 月 1 日起施行，这是中国近年来外贸和投资领域最具代表性的法规之一，效果有待观察。

主要建议：

1. 增强政策制定的商界参与度。建议中国海关建立与商界定期磋商机制，在参与代表、磋商议题等方面采用更加灵活务实的方式，广泛吸收各方面代表的意见和建议。对于重大、紧急以及涉及面广泛的问题，建立更加畅通、有效的信息反馈渠道和解决机制。

2. 畅通企业申诉渠道。无论行政复议还是行政诉讼，“民告官”仍然不易，地方海

关遇到企业正常的行政救济时，往往倾向于采取劝说、压制甚至直接表达不满等方法影响当事人，致使企业畏惧、放弃正当行政救济权利，这种局面需要逐步扭转。

3. 避免“一厢情愿”的改革。海关推出改革举措，往往“一刀切”，企业只能被动接受。商界强烈期望海关降低实施便利化措施的强制性，增加商界的可选择性，避免海关内部考核测评因素影响到企业的正当权利。

4. 将“关税保证保险”和“汇总征税”覆盖到报关企业。中小企业往往依赖专业报关企业为其办理通关手续并垫缴税款。如果报关企业能被赋予“关税保证保险”及“汇总征税”功能，其代缴关税能力就能得到极大提高，而海关和保险机构也无需对大量中小企业的资质和信用状况进行一一鉴别，只需对专业化报关企业进行管理即可。

Summary

This report mainly consists of two parts: the qualitative analysis of article-by-article review of WTO Trade Facilitation Agreement and the quantitative analysis of quantitative evaluation of China's trade facilitation level. In this year's research conclusion, the results of qualitative analysis and quantitative analysis show a high degree of consistency.

In 2019, the score of China's trade facilitation quantitative evaluation indexes is 76.93 points (with a full mark of 100 points), up 1.11 points from the previous year, a slight increase of 1.46%; up 3.88 points from 2017, an increase of 5.31%.

In recent years, the integration of customs services and entry and exit quarantine and inspection services has been a main driving force for China's trade facilitation process and business environment improvement. After the integration of customs services and entry and exit quarantine and inspection services on April 20, 2018, the quantitative evaluation index of China's trade facilitation in 2018 increased significantly. In 2019, the positive effects brought by the integration of customs services and entry and exit quarantine and inspection services continue to be released; the quantitative evaluation index of China's trade facilitation keeps rising, and the scores of most sub-indexes increase.

"Advance ruling", "internal border agency cooperation" and "formalities - procedures" are the top three single trade facilitation indexes with the most obvious improvement. Among them, the score of the "advance ruling" index is 77.60, an increase of 15.66 points compared with that in 2017 before the integration of customs services and entry and exit quarantine and inspection services; the score of the "internal border agency cooperation" index is 75.68 points, an increase of 7.84 points; the score of the "formalities - procedures" index is 84.38, an increase of 6.86 points. Qualitative research further shows that the improvement of the two indexes, "internal border agency cooperation" and "formalities - procedures", is directly attributed to the integration of customs services and entry and exit quarantine and inspection services.

Among the sub-factors of trade facilitation, the "formalities - procedures" index scores the highest, 84.38 points, which is the best performance aspect; the "involvement of trade community" index scores the lowest, 67.20 points, which is the weakest part in China's trade facilitation and business environment.

In addition to the integration of customs services and entry and exit quarantine and inspection services, major events in the field of trade facilitation include:

1. The standard-version International Trade Single Window. By the end of 2018, the International Trade "Single Window" standard version has realized system docking and sharing with 25 ministries and commissions, covering all ports and special customs controlling zones, free trade pilot areas and comprehensive cross-border e-commerce pilot areas. According to the

requirements of the State Council, by the end of 2019, the application rate of the International Trade “Single Window” in main businesses sectors will reach 100%.

2. Smooth and rapid implementation of the advance ruling system. Since February 1, 2018, China has implemented the advance ruling system. By June 1, 2019, China Customs had prepared and issued 1,520 advance ruling decisions, including 1,190 advance ruling decisions on commodity classification, 32 advance ruling decisions on origin and 298 advance ruling decisions on price.

3. Promulgation of the Foreign Investment Law of the People's Republic of China. The Foreign Investment Law of the People's Republic of China will come into force as of January 1, 2020, which is one of the most representative laws and regulations in the field of foreign trade and investment in China in recent years. The effect remains to be observed.

Main suggestions:

1. Increase involvement of trade community in policy making. It is suggested that China Customs should establish a mechanism for regular consultation with the business community, adopt a more flexible and pragmatic approach in aspects such as the participation representatives and consultation topics, and widely absorb the opinions and suggestions of representatives from all walks of life. For major, urgent and wide-ranging issues, China Customs should establish more smooth and effective information feedback channels and solution mechanisms.

2. Smooth the channels for enterprises to file appeals. In both administrative review cases and administrative litigation cases, it is still not easy for the people to sue the government. When the local customs encounter the normal administrative remedies initiated by enterprises, they tend to influence the parties concerned by means of persuasion, suppression or even direct expression of dissatisfaction to force the enterprises to fear and give up the legitimate administrative remedy rights. This situation needs to be gradually reversed.

3. Avoid reforms of "wishful thinking". When the customs introduce reform measures, they often impose uniformity in all cases and enterprises can only passively accept them. The business community strongly expects the customs to reduce the enforcement of facilitation measures, increase the choices of the business community, and avoid the impact of internal assessment factors on the legitimate rights of enterprises.

4. Cover the customs declaration enterprises with "tariff guarantee insurance" and "aggregate taxation". Small and medium-sized enterprises often rely on professional customs declaration enterprises to go through customs clearance procedures and pay taxes in advance. If the customs declaration enterprises can be given the functions of "tariff guarantee insurance" and "aggregate taxation", their ability to pay customs duties can be greatly improved, and the customs and insurance institutions do not need to identify the qualifications and credit status of a large number of small and medium-sized enterprises one by one. Instead, they only have to manage the specialized customs declaration enterprises.

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术语表 Glossary

| | |
|----------------------|---|
| 中国海关 | China Customs |
| 海关总署 | General Administration of China Customs (GACC) |
| 检验检疫 | Inspection and Quarantine |
| 原国家质量监督检验检疫总局 / 质检总局 | former General Administration of Quality Supervision, Inspection and Quarantine (AQSIQ) |
| 商务部 | Ministry of Commerce |
| 财政部 | Ministry of Finance |
| 国家发改委 | National Development and Reform Commission |
| 经认证的经营者 | Authorized Economic Operator (AEO) |
| AEO 互认 | AEO Mutual Recognition |
| 申报 | Declaration |
| 归类 | Classification |
| 估价 | Valuation |
| 担保 | Guarantee |
| 行政复议 | Administrative Review |
| 行政裁定 | Administrative Ruling |
| 预裁定 | Advance Ruling |
| 预审价 | Advance Price Review |
| 预归类 | Advance Classification |
| 原产地预确定 | Advance Determination of Place of Origin |
| 单一窗口 | Single Window (SW) |
| 三互 | Three Mutual |
| 全国通关一体化改革 | National Customs Clearance Integration Reform |
| 进境维修 | Inward Maintenance |
| 出境加工 | Outward Processing |
| 互联网 + 海关 | Internet + Customs |
| 卫生和植物检疫 | Sanitary and Phytosanitary (SPS) |
| 动植物检疫 | Quarantine of Animals and Plants |
| 卫生检疫 | Health Quarantine |
| 技术性贸易壁垒 | Technical Barriers to Trade (TBT) |
| 《国际公路运输公约》 | Transports Internationaux Routiers (TIR) |
| 自由贸易协定 | Free Trade Agreement (FTA) |
| 自由贸易试验区 | Pilot Free Trade Zone |

《贸易便利化协定》逐项参照评议

本节内文中所涉相关规定、政策、信息资源，均给出了对应的互联网官方网址链接，
刊发于北京睿库贸易安全及便利化研究中心网站“研究报告”栏目：

<https://www.re-code.org/article/851?categoryid=46>



第 1 条：信息的公布与可获取性

规章及制度

2001 年 12 月，中国成为世界贸易组织正式成员。

加入世界贸易组织至今，中国政府高度重视政府信息公开工作。

2007 年，国务院颁布《中华人民共和国政府信息公开条例》（见链接 1.1），并在随后的 9 年间，先后 12 次以国务院办公厅名义就有关政府信息公开工作下达通知或意见（见链接 1.2），使得包括跨境贸易管理在内的政府信息公开取得显著进步。2019 年 4 月，中华人民共和国国务院令 711 号公布了修订后《中华人民共和国政府信息公开条例》，自 2019 年 5 月 15 日起施行。（见链接 1.3）

中国海关根据国务院《中华人民共和国政府信息公开条例》，制定并实施了《中华人民共和国海关政府信息公开办法》。（见链接 1.4）

原中国国家质量监督检验检疫总局（以下简称原质检总局）制定并实施了《质检总局政府信息公开指南》。（见链接 1.5）

2016 年 5 月 9 日，国务院召开全国推进简政放权放管结合优化服务改革电视电话会议，国务院总理李克强在会上强调：简政放权要取得更大实效，必须以更大力度推进政务公开。并作出具体要求：加快清单制定和公开；全面推进政府信息公开；打通“信息孤岛”；及时公开突发敏感事件处置信息。（见链接 1.6）

2017 年 12 月，原质检总局发布了《质检总局办公厅关于做好政务公开基本目录发布等工作的通知》（质检办〔2017〕1544 号）。（见链接 1.7）

2016 年 8 月，海关总署更新了《海关总署政府信息公开指南》。2018 年 4 月出入境检验检疫管理职责和队伍划入海关总署后，海关总署对该指南再次进行更新，明确涉及出入境检验检疫职责的政府信息公开申请可向海关总署提出。虽然海关仍未明确表示，但预计将会废止或修改《质检总局政府信息公开指南》。2019 年 5 月，海关总署根据修订后的《中华人民共和国政府信息公开条例》，更新了《海关总署政府信息公开指南》。（见链接 1.8）

实施情况

相关政府机构除了运用书籍、报刊、电视等传统媒体以及互联网、移动终端 APP 等现代传媒渠道主动发布信息，还通过热线电话以及网络平台为公众提供咨询服务并接受公众申请提供相关信息。

近年来，随着互联网和移动信息平台的发展，中国海关不断拓展信息服务渠道，在开通海关总署官方微信微博“海关发布”后，还相继开通了“海关发布”头条号、抖音号、企鹅号、人民号。

中国海关门户网站于 2017 年 7 月改版上线，增设了“互联网+海关”栏目，全方位提供海关信息和服务。（见链接 1.9）

中国海关门户网站“信息公开”栏目设有“政府信息公开”子栏目，其中详细列明了海关政府信息公开目录、总署及各直属海关政府信息公开年报、海关政府信息公开工作要点、依申请公开方式等信息。（见链接 1.10、1.11、1.12、1.13）

出入境检验检疫管理职责和队伍划入海关总署后，中国海关门户网站开始发布出入境检验检疫相关内容，主要是 2018 年 4 月以后发布的新法规，另已大幅收入此前的法规。此外，中国海关门户网站开设了“检验检疫办事指南”栏目。（见链接 1.14、1.15、1.16）

出入境检验检疫划入海关后的相关整合工作仍在向纵深推进，国家市场监督管理总局网站仍提供原质检总局网站的历史信息，预计中国海关还将进一步整合原海关和原质检总局出入境检验检疫政务信息公开相关渠道。与此同时，商界对政府涉及跨境贸易信息公布和可获取性依然有更高的期待。

总体评价

进步明显，实施较为充分。

1. 公布

1.1 每一成员应以非歧视和易获取的方式迅速公布下列信息，以便政府、贸易商和其他利益相关方能够知晓：

(a) 进口、出口和过境程序（包括港口、机场和其他入境点的程序）及需要的表格和单证；

实施情况

中国海关门户网站“在线服务”版块,提供“在线查询”“行政许可”“办事指南”等信息服务,覆盖了通关方面的大多数信息需求,其中“下载中心”子栏目公布了全国海关各类通关表格、单证。(见链接 1.17)

中国海关门户网站“特色服务”版块,提供“进口废物国外供货商管理”“出入境特殊物品卫生检疫审批”“海关行政审批网上办理平台”“互联网+海关”“境外通关指南”等信息服务,并且保持更新。(见链接 1.18)

对于进出口和过境中涉及的进出口及过境流程,未见简明、直观的程序指导和表单公布。

南京海关网站发布了本关海运、空运进出口程序的图解。(见链接 1.19、1.20、1.21)

2018年4月16日,海关总署发布2018年第28号《关于企业报关报检资质合并有关事项的公告》,对企业报关报检资质进行了优化整合。

2018年6月21日,海关总署发布2018年第60号《关于修订〈中华人民共和国海关进出口货物报关单填制规范〉的公告》和2018年第61号《关于修改进出口货物报关单和进出境货物备案清单格式的公告》,对进出口货物报关单及进出境货物备案清单格式进行了修改,61号公告附件中提供了进口和出口货物报关单、进境和出境货物备案清单的样单。(见链接 1.22)

原质检总局门户网站未见具体的进口、出口和过境程序(包括港口、机场和其他入境点的程序)及需要的表格和单证。文字性的信息有《质检总局关于印发〈出入境检验检疫流程管理规定〉的通知》(国质检通〔2017〕437号)和《质检总局关于简化检验检疫程序提高通关效率的公告》(2017年第89号)。原质检总局信息公开及其司局子网站中有详细的进出口检验、进出境检疫程序(三检一局)。(见链接 1.23)

2018年5月29日海关总署发布2018年第50号《海关总署关于全面取消〈入/出境货物通关单〉有关事项的公告》,全面取消《入/出境货物通关单》并修改了相关工作程序。(见链接 1.24)

2018年12月7日,海关总署发布2018年第185号《关于调整进出口货物报关单申报内容和申报电子报文格式的公告》,对单一窗口申报界面以及进出口货物报关单申报电子报文格式进行适当修订,自当年12月9日起施行。(见链接 1.25)

2019年1月22日,海关总署发布2019年第18号《关于修订〈中华

人民共和国海关进出口货物报关单填制规范 > 的公告》，对《中华人民共和国海关进出口货物报关单填制规范》进行了修订，自当年 2 月 1 日其施行。（见链接 1.26）

2019 年 4 月 18 日，海关总署发布 2019 年第 66 号《关于发布 < 报关单证电子转换或扫描文件格式标准 > 的公告》，对报关单随附单证电子化方式进行了优化，并提供了统一的规范，自 2019 年 5 月 1 日期施行。（见链接 1.27）

总体评价

信息较多但较为零散，仍有改进空间。

建议

按照贸易方式、运输方式、商品种类等属性对现有的进出境流程进行分类，逐项提供详尽、直观的解析甚至图解，并附列相应表单。继续整合原质检总局发布的出入境检验检疫政策服务信息。

(b) 对进口或出口征收的或与进口或出口相关的任何种类的关税和国内税适用税率；

实施情况

中国对进出口商品的税率每年集中调整一次，调整后的税则、税率由中国海关出版社、经济日报出版社等机构出版发行《中华人民共和国进出口税则》。（见链接 1.28）

此类税则工具书存在两个不足：1）均为纸质出版物，使用者必须付费购买；2）出版物每年更新一次，对政府在更新期间发布的税率调整以及临时性关税措施，进出口企业仍然需要跟踪其他发布渠道。

中国海关门户网站“在线服务”栏目“在线查询”项下提供“税目税号”“进出口税则商品及品目注释查询”“本国子目注释查询”“归类决定和裁定查询”“重点商品查询”“进出口商品税率查询”；“互联网+海关”栏目“税率查询”项下可根据税号、商品名称进行查询。（见链接 1.29）

出入境检验检疫机构实施检验检疫的进出境商品目录每年更新一次（一般为年初），如遇国家政策调整，年中也随之更新。其表中的有关 M/N、R/S、P/Q、V/W、L 等检验检疫类别及 A/B、D 等海关监管条件也相应更新。（见链接 1.30）

每年年底或翌年年初，国务院关税税则委员会或海关总署都会公布翌年的进出口暂定税率等调整方案。（见链接 1.31）

总体评价

实施充分。

(c) 政府部门或代表政府部门对进口、出口或过境征收的或与之相关的规费和费用；

实施情况

中国海关现已无行政事业性收费项目。（见链接 1.32）

原质检总局门户网站公布了详尽的收费目录清单。（见链接 1.33）

根据《财政部国家发展改革委关于清理规范一批行政事业性收费有关政策的通知》（财税〔2017〕20号）要求，2017年4月1日起，停征出入境检验检疫费。至此，检验检疫已无行政事业性收费。（见链接 1.34）

中国海关门户网站公布了行政事业性收费取消、停征相关政策，并对海关下属事业单位、社会团体经营服务性收费进行集中公示。（见链接 1.35）

总体评价

充分实施。

目前，进出口环节，海关和检验检疫均已全部取消行政事业性收费。进口环节产生的费用主要是为办理海关、检验检疫手续而产生的经营服务性收费。

(d) 用于海关目的的商品归类或估价规定；

实施情况

海关已向社会公开发布了相关信息：

商品归类：

海关总署令第158号《中华人民共和国海关进出口货物商品归类管理规定》；（见链接 1.36）

海关总署公告2009年第49号《关于进出口货物补充申报有关问题》；（见链接 1.37）

由海关总署确定的部分商品的归类决定和归类行政裁定，以公告形式

发布；

中国海关门户网站“在线服务”项下提供“归类决定和裁定”查询。（见链接 1.38）

2018 年 6 月，海关总署决定在全国推广实施商品归类资料提交无纸化。（见链接 1.39）

另外，海关总署关税司、天津归类分中心合作开发了“中国海关归类化验”手机 APP，可以在线查询商品归类、税目税号、归类决定、归类裁定、化验状态等信息。

估价：

海关总署令第 213 号《中华人民共和国海关审定进出口货物完税价格办法》；（见链接 1.40）

海关总署令第 211 号《中华人民共和国海关审定内销保税货物完税价格办法》。（见链接 1.41）

海关总署 2018 年第 140 号《关于〈中华人民共和国进境物品归类表〉和〈中华人民共和国进境物品完税价格表〉的公告》（见链接 1.42）

海关总署 2019 年第 63 号《关于调整〈中华人民共和国进境物品归类表〉和〈中华人民共和国进境物品完税价格表〉的公告》（见链接 1.43）

总体评价

中国海关的商品归类及估价规定公开透明，实施充分。近年来服务不断优化，进步明显。（见链接 1.44）

建议

将海关总署以及直属海关做出的具有法律效力或专业指导作用的《归类行政裁定》《归类决定》《归类指导意见书》进行全面整理、分类，汇总并增设独立栏目予以及时公布，同时通过中国海关门户网站“在线服务”的“进出口商品税率查询”渠道为进出口企业查询提供方便。

(e) 与原产地规则相关的普遍适用的法律、法规及行政裁决；

实施情况

国务院发布了《中华人民共和国进出口货物原产地条例》，海关总署和原质检总局门户网站都公开了相关优惠原产地规则。（见链接 1.45、1.46）

原质检总局的中国检验检疫服务网开设有专门的“原产地业务”频道，详尽发布原产地证种类、样式和填制、申领、查询等，该网站结构清晰、功能实用，但内容只更新到 2014 年 3 月，部分重点内容至 2010 年即已不再更新。（见链接 1.47）

2019 年 3 月，海关总署发布 2019 年第 49 号《关于原产地证书打印改革试点的公告》，决定自 3 月 25 日起，在北京、天津、上海、江苏、广东、重庆等省（市）开展原产地证书自助打印改革试点。（见链接 1.48）同年 5 月，海关总署决定全面推广原产地证书自助打印，自当年 5 月 20 日起施行。（见链接 1.49）

总体评价

中国海关有关原产地规则的法律法规公开透明。

(f) 进口、出口或过境的限制或禁止；

实施情况

中国海关每年修订颁布公开发行的《中国海关通关标准化手册》提供了较为全面、详尽的国家确定的禁止进口、禁止出口、限制进口、限制出口的商品范围。该手册可以通过亚马逊等渠道购买获得。（见链接 1.50）

中国海关门户网站设置的“通关参数”栏目为进出口企业根据商品编码进行禁止、限制进出口查询提供了极大方便。2018 年，该栏目新增了“关检融合部分通关参数查询及下载”功能。（见链接 1.51）

海关总署令第 38 号《中华人民共和国海关对过境货物监管办法》第七条对禁止过境货物做出了明确规定。（见链接 1.52）

中国海关门户网站发布了《哪些货物已被列入〈禁止出口货物目录〉？》以及其他相关指导信息，覆盖较为全面。（见链接 1.53、1.54、1.55）

2018 年，相关部门发布了一些新的规定。包括：生态环境部、商务部、国家发展和改革委员会、海关总署联合公告 2018 年第 6 号《关于调整〈进口废物管理目录〉的公告》；海关总署、生态环境部公告 2018 年第 79 号《关于发布限定固体废物进口口岸的公告》；工业和信息化部公告 2018 年第 15 号《关于公布〈电器电子产品有害物质限制使用达标管理目录（第一批）〉和〈达标管理目录限用物质应用例外清单〉

的公告》。(见链接 1.56)

中国海关、商务部等相关部门都会及时发布新出台的相关信息，进出口检验检疫方面的限制、禁止性规定较多，都会在中国海关门户网站上及时公布，例如海关总署、农业农村部 2019 年第 100 号《关于防止朝鲜非洲猪瘟传入我国的公告》。(见链接 1.57)

总体评价

充分实施。

建议

鉴于目前有关禁止、限制进出口的范围种类繁多，建议国家有关部门对此进行全面梳理，形成一个单一的目录表通过官方网站对外发布。对于能够以商品编码方式确定禁止、限制性质的，应尽可能提供商品编码。

(g) 针对违反进口、出口或过境程序行为的惩罚规定；

实施情况

中国海关已经制定并公布了较为完整的与进口、出口或过境程序相关的处罚规定，违反进口、出口或过境程序行为受到海关行政处罚的，都能从政府公开的法律法规信息中找到相应依据，没有公开的法律、行政法规和部门规章等依据，不得对进口、出口或过境程序行为予以行政处罚。

国家：

1996 年 3 月 17 日中华人民共和国主席令第六十三号公布了《中华人民共和国行政处罚法》。(见链接 1.58)

2000 年 7 月 8 日全国人民代表大会常务委员会修订了《中华人民共和国海关法》。(见链接 1.59)

1993 年 2 月 22 日中华人民共和国主席令第七十一号公布《中华人民共和国产品质量法》，2009 年 8 月 27 日第十一届全国人大常委会第十次会议对其进行了第二次修正。(见链接 1.60)

2013 年 6 月 29 日中华人民共和国主席令第四号公布了《中华人民共

和国特种设备安全法》。(见链接 1.61)

2015年4月24日中华人民共和国主席令第二十一号公布了《中华人民共和国食品安全法》。(见链接 1.62)

1989年2月21日中华人民共和国主席令第14号公布《中华人民共和国进出口商品检验法》，2018年4月27日第十三届全国人大常委会第二次会议对其进行了第三次修正。(见链接 1.63)

1991年10月30日中华人民共和国主席令第53号公布《中华人民共和国进出境动植物检疫法》。(见链接 1.64)

1986年12月2日中华人民共和国主席令第46号公布《中华人民共和国国境卫生检疫法》，2007年12月29日第十届全国人大常委会第三十一次会议修正。(见链接 1.65)

海关：

国务院令第420号公布了《中华人民共和国海关行政处罚实施条例》。(见链接 1.66)

海关总署第159号令公布了《中华人民共和国海关办理行政处罚案件程序规定》。(见链接 1.67)

海关总署第188号令公布了《中华人民共和国海关办理行政处罚简单案件程序规定》。(见链接 1.68)

海关总署第144号令公布了《中华人民共和国海关实施人身扣留规定》。(见链接 1.69)

国务院令第447号公布了《中华人民共和国进出口商品检验法实施条例》。(见链接 1.70)

国务院令第206号公布了《中华人民共和国进出境动植物检疫法实施条例》。(见链接 1.71)

卫生部令第2号公布了《中华人民共和国国境卫生检疫法实施细则》。(见链接 1.72)

2013年1月24日原国家质检总局公布了《进出口乳品检验检疫监督管理办法》。(见链接 1.73)

2013年1月18日原国家质检总局公布了《进口棉花检验监督管理办法》。(见链接 1.74)

国务院令第390号公布了《中华人民共和国认证认可条例》。(见链接 1.75)

总体评价

充分实施。

建议

海关对法律、行政法规规定的各种违规行为罚款幅度予以细化并对外公开发布，降低各海关行政处罚的自由裁量权，增加海关行政处罚的透明度。

(h) 申诉程序；

实施情况

进口、出口或过境企业受到海关行政处罚的，企业可以通过多种法定途径予以申诉救济，主要形式是申辩、听证、行政复议或者行政诉讼等法律途径。相关规定均公开发布，并可以通过网络查询方便获得。

国家：

《中华人民共和国行政诉讼法》；（见链接 1.76）

《中华人民共和国行政复议法》。（见链接 1.77）

海关：

相关规定均公开发布并可以通过网络方便获得，包括：

海关总署令第 120 号《中华人民共和国海关办理申诉案件暂行规定》；
（见链接 1.78）

海关总署令第 166 号《中华人民共和国海关行政复议办法》；（见链接 1.79）

海关总署令第 145 号《中华人民共和国海关行政处罚听证办法》；（见链接 1.80）

《质量监督检验检疫行政许可实施办法》。（见链接 1.81）

《质量监督检验检疫行政执法证件管理办法》。（见链接 1.82）

《质量监督检验检疫行政处罚裁量权适用规则》。（见链接 1.83）

2018 年出入境检验检疫划入海关后，海关对法规、规章进行清理，整体废止了两部规章，分别是原质检总局公告 1999 年第 7 号发布的《出入境检验检疫行政复议办法》和原质检总局令第 85 号发布的《出入境检验检疫行政处罚程序规定》。（见链接 1.84）

总体评价

充分实施。

(i) 与任何一国或多国缔结的与进口、出口或过境有关的协定或协定部分内容；及

实施情况

有关政府和其他国家签订的自由贸易协定信息均及时公布，中国海关门户网站“信息公开”栏目下设“业务专题”子栏目介绍与其他国家签订的自由贸易协定、优惠贸易安排等信息。（见链接 1.85）

AEO 互认协议以及和部分国家签订的双边互助协议、合作谅解备忘录等信息一般通过相关的新闻报道、政策解读文章传递。中国海关门户网站“信息公开”栏目下设“海关企业信用体系建设专栏”，对 AEO 相关政策和互认等信息有较多涉及，且设有“国际 AEO 互认”子栏目，但该栏目信息仅为相关新闻链接，并未完全梳理和列明已经与中国达成 AEO 国际互认的经济体。海关总署相关部门通过《中国海关》杂志、“12360 海关热线”微信公众号等渠道对部分相关信息进行过多次较为详细深入的解读。

原质检总局网站也公布有相关信息。（见链接 1.86、1.87）

总体评价

实施不完全充分。

建议

在中国海关门户网站开辟专门板块，及时公布中国和其他国家缔结协定的具体内容，梳理与中国达成 AEO 国际互认的经济体及相关协议文本，梳理和发布其他国家或地区与中国达成的检验检疫类协议文本。

(j) 与关税配额管理有关的程序。

实施情况

进口关税配额主要涉及农产品粮食、食糖、棉花、羊毛和毛条等商品。

(见链接 1.88、1.89、1.90) 分别由国家发改委和商务部门门户网站发布, 相关信息可方便获得。

商务部在其官网发布了《进口关税配额管理货物目录》。(见链接 1.91)

总体评价

充分实施。

1.2 上述条款均不得解释为要求成员以本国语文之外的语文公布或提供信息, 但第 2.2 款中的规定除外。

2. 通过互联网提供的信息

2.1 每一成员应通过互联网提供并在可行的限度内酌情更新下列信息:

规章及制度

《中华人民共和国海关政府信息公开办法》规定:

“第十三条 海关应当将主动公开的海关政府信息, 通过海关门户网站、全国海关‘12360’统一服务热线、新闻发布会以及报刊、广播、电视等便于公众知晓的方式公开。”

《海关总署〈关于全面推进政务公开工作的意见〉实施办法》大量提及通过海关互联网站等渠道公开海关政府信息。

《质检总局政府信息公开指南》规定:

“四、政府信息获取方式

(一) 主动公开政府信息。

对于主动公开的政府信息, 公民、法人和其他组织可浏览《质检总局网站政府信息公开目录》(以下简称《目录》) 或通过质检总局政府信息公开目录检索功能查找所需信息。《目录》内应主动公开的政府信息由相关机构自信息产生后的 20 个工作日内公开。

(二) 依申请公开政府信息。

2. 在线申请。

.....

3. 电子邮件申请。

.....”

实施情况

互联网已经成为中国海关及相关商务管理机构政务信息公开的重要渠道，中国海关除了门户网站，还采用微信、微博、手机 APP 等渠道发布信息。中国海关门户网站 2017 年实现了大幅改版。2018 年进出境检验检疫划入海关后，中国海关门户网站已经开始发布进出境检验检疫相关信息，为此专门设置了部分栏目，并且开始逐步收入此前进出境检验检疫相关政策信息，相关信息发布与更新已经实现常态化。

总体评价

充分实施。

(a) 关于其进口、出口和过境程序的说明，包括申诉或审查程序，从而使政府、贸易商和其他利益相关方获悉进口、出口和过境所需的实际步骤；

参见 1.1 (a)。

(b) 对该成员进口、自该成员出口和经该成员过境所需的表格和单证；

参见 1.1 (a)。

(c) 咨询点的联络信息。

规章及制度

《中华人民共和国海关政府信息公开办法》规定：

“第十五条 海关应当编制、公布海关政府信息公开指南和海关政府信息公开目录，并及时更新。

海关政府信息公开指南，应当包括海关政府信息的分类、编排体系、获取方式，海关政府信息公开工作主管部门的名称、办公地址、办公时间、联系电话、传真号码、电子邮箱等内容。”

实施情况

通过中国海关网站，可获得各个口岸海关的办公地址以及上述机构的办公电话。各直属海关门户网站的“交流互动”栏目设有“业务咨询”子栏目，接受各类业务在线咨询。2018 年出入境检验检疫划入海关后，

海关总署已经明确：涉及出入境检验检疫职责的政府信息公开申请可向海关总署提出。原质检总局的部分专业机构如国际检验检疫标准与技术法规研究中心（加挂“中华人民共和国 WTO/SPS 国家通报咨询中心”和“中华人民共和国 WTO/TBT 国家通报咨询中心”两块牌子）依然提供相关咨询服务。（见链接 1.92、1.93、1.94、1.95）

总体评价

充分实施。

2.2 在可行的情况下，第 2.1(a) 项所指的说明还应以 WTO 正式语文之一提供。

实施情况

WTO 规定了三种官方语言：英语、法语、西班牙语。中国海关总署官方网站有英语版，但内容稀少且更新有所滞后，法规、公告等本条所列绝大部分内容没有提供。

原质检总局网站有英文版，但法规性质的内容，内容链接均为汉语版本。2018 年进出境检验检疫划入海关后，原质检总局网站不再更新，进出境检验检疫类信息开始在中国海关门户网站发布，但相关英文内容依旧缺乏，尤其是先前检验检疫类政策的英文版本几乎空白。

总体评价

实施不充分。海关类信息的英文版本不够全面，检验检疫类信息的英文版本极为缺乏。

建议

借鉴、参考韩、日等国家海关的经验，提供法律规章的英语翻译文本。

2.3 鼓励各成员通过互联网提供更多与贸易有关的信息，包括与贸易有关的立法以及第 1.1 款所指的其他项目。

实施情况

自 2001 年中国加入 WTO 以来，包括商务部、海关以及其他担负跨境贸易管理职责的机构，通过互联网提供了大量涵盖立法、进出口管理、税费、归类、贸易许可等与进出口贸易有关的信息。

中国海关门户网站对所有政策法规都进行了“有效、失效、部分修改”

的详细效力标注，极大方便了用户检索使用。

进出境检验检疫划入海关后，新出台的政策均由中国海关发布，其原先的相关政策也在逐步整合收入中国海关门户网站。

总体评价

实施相对充分。

3. 咨询点

3.1 每一成员应在其可获资源内，建立或设立一个或多个咨询点，以回答政府、贸易商和其他利益相关方就第 1.1 款所涵盖事项提出的合理咨询，并提供第 1.1(a) 项中所指需要的表格和单证。

规章及制度

《中华人民共和国海关政府信息公开办法》规定：

“第十五条 海关应当编制、公布海关政府信息公开指南和海关政府信息公开目录，并及时更新。

海关政府信息公开指南，应当包括海关政府信息的分类、编排体系、获取方式，海关政府信息公开工作主管部门的名称、办公地址、办公时间、联系电话、传真号码、电子邮箱等内容。

第十八条 对申请公开的海关政府信息，海关根据下列情况以书面形式（包括数据电文形式）分别作出答复：

（九）申请内容应当通过业务咨询、投诉举报、信访、统计咨询等其他途径办理的，应当指引申请人通过其他途径办理。”

实施情况

中国海关对外办公窗口均接受公众咨询。

海关官方网站均设置了网络咨询窗口。

中国海关在海关总署及各直属海关开通了免费的“12360”热线咨询电话，进出境检验检疫划入海关后，原质检总局“12365”热线电话的进出境检验检疫类业务受理转到海关“12360”热线。

中华人民共和国 WTO/SPS 国家通报咨询中心和中华人民共和国 WTO/TBT 国家通报咨询中心在中国 WTO/TBT-SPS 通报咨询网连续发布 WTO/TBT-SPS 中国国家咨询点报告。这两个中心挂靠原质检总局国际

检验检疫标准与技术法规研究中心，机构改革后，其相关职能随该中心转入海关总署。（见链接 1.96）

截至目前，中国有关 WTO/TFA 的咨询点尚未建立。根据中国实施贸易便利化协定制度安排，包括咨询点在内的贸易便利化有关工作由中国国家贸易便利化委员会（即国务院贸易便利化工作部际联席会议）承担。中国商务部开通了 WTO/FTA 咨询网站（简称“世贸咨询网”），但提供的服务和信息有限。（见链接 1.97）

总体评价

实施较充分，但咨询点建立方面不统一、不完善。

建议

海关对需要由进出口企业填制、使用的表格、单据进行汇总梳理，统一在网上公布并提供下载功能。

另外，检验检疫涉及业务领域较为复杂（商检、动植检、卫检，食品），技术专业性强，建议提升“12360”系统话务员的关于检验检疫类业务的综合专业技术水平和能力。

中国借鉴现有的 WTO/TBT 咨询点和 WTO/SPS 咨询点经验，尽快建立 WTO/TFA 咨询点。机构改革后，应尽快明确 WTO/TBT 咨询点和 WTO/SPS 咨询点的工作隶属关系，理顺工作机制。

3.2 一关税同盟的成员或参与区域一体化的成员可在区域一级建立或设立共同咨询点，以针对共同程序满足第 3.1 款的要求。

目前不存在这种情况。

3.3 鼓励各成员不对答复咨询和提供所需表格和单证收取费用。如收费，成员应将其规费和费用限制在所提供服务的近似成本以内。

规章及制度

《中华人民共和国海关政府信息公开办法》规定：

“第二十二条 海关依申请提供海关政府信息，除可以收取检索、复制、邮寄等成本费用外，不得收取其他费用。海关不得通过其他组织、个人以有偿服务方式提供海关政府信息。

海关收取检索、复制、邮寄等成本费用的标准，按照国务院价格主管部门会同国务院财政部门制定的标准执行。

第二十三条 申请公开海关政府信息的公民确有经济困难的，经本人申请、海关政府信息公开工作主管部门负责人审核同意，可以减免相关费用。”

《质检总局政府信息公开指南》规定：

“四、政府信息获取方式

.....

7. 收费标准。

.....

（二）依申请公开政府信息。

申请人要求以电子方式提供政府信息的，由质检总局政府信息公开工作机构免费提供；申请人要求以邮寄方式提供的，质检总局政府信息公开工作机构可以按照国务院价格主管部门会同财政部门制定的标准收取邮寄费用。”

实施情况

海关目前提供的咨询服务一般不提供表格、单证。此类情况如有零星发生，均不收取费用。《海关政府信息公开申请表》则可在中国海关门户网站的“信息公开”栏目免费下载。

总体评价

实施较为充分，但有待进一步完善。

3.4 咨询点应在每一成员设定的合理时间范围内答复咨询和提供表格及单证，该时限可因请求的性质或复杂程度而不同。

规章及制度

《中华人民共和国海关政府信息公开办法》规定：

“第十九条 收到海关政府信息公开申请，能够当场答复的，海关应当当场予以答复。

不能当场答复的，海关应当自收到申请之日起15个工作日内予以答复；如需延长答复期限的，应当经海关政府信息公开工作主管部门负责人同意，并告知申请人，延长答复的期限最长不得超过15个工作日。

申请公开的海关政府信息涉及第三方权益的，海关征求第三方意见所需时间不计算在本条第二款规定的期限内。”

《质检总局政府信息公开指南》规定：

“四、政府信息获取方式

……

6. 申请的处理。

本机关在收到《政府信息公开申请表》后，将进行初审，对申请内容明显不属于《中华人民共和国政府信息公开条例》规定的依申请公开政府信息工作范畴，或明显不属于本行政机关公开的，应在2个工作日内与申请人进行电话（录音）沟通，要求其撤销、补正或者向相关部门重新提出申请（申请人坚持要本部门给予书面答复的，可予以书面答复）。

经初审，对符合要求的申请进行登记编号，并在自收到申请之日起15个工作日内做出下列答复：

……

如因工作程序等原因，需延长答复期限的，将电话（录音）告知申请人，延长答复的期限最长不得超过15个工作日。”

实施情况

海关12360服务热线对简单的咨询内容提供即时答复。

复杂的问题，商请专业人士提供答复，没有设定时间限制。

网上咨询，目前均未设定咨询答复时限。各直属海关网站的网上咨询及回复情况，包括回复时间和回复内容，都在该网站“交流互动”栏目的“业务咨询”子栏目对外公布。目前各直属海关均已能够接受检验检疫类业务的网上咨询。

总体评价

实施较充分，答复复杂问题的能力和答复时效有待进一步提高。

建议

除网上咨询外，将热线电话、邮件申请等各类渠道的咨询及答复情况，包括答复时间进行定期总结并对外公布，不断提高咨询服务实际功效和质量。

4. 通知

中国成立了国务院贸易便利化工作部际联席会议制度，《贸易便利化协定》生效后，该联席会议对外名称为中国国家贸易便利化委员会。（见链接 1.98）

每一成员应向根据第 23 条第 1.1 款设立的贸易便利化委员会（本协定中称委员会）通知下列事项：

- （a）公布第 1.1 (a) 至 (j) 项中各项目的官方地点；
- （b）第 2.1 款所指的网站链接地址；及
- （c）第 3.1 款所指的咨询点联络信息。

第 2 条：评论机会、生效前信息及磋商

1. 评论机会和生效前信息

1.1 每一成员应在可行的范围内并以与其国内法律和法律体系相一致的方式，向贸易商及其他利益相关方提供机会和适当时限，就与货物、包括过境货物的流动、放行和结关相关的拟议或修正的普遍适用的法律法规进行评论。

规章及制度

中国在国家层面上已有较为完备的相关法规制度安排。

《中华人民共和国立法法》第六十七条规定：行政法规在起草过程中，应当广泛听取有关机关、组织、人民代表大会代表和社会公众的意见。听取意见可以采取座谈会、论证会、听证会等多种形式。（见链接 2.1）2017 年 12 月，国务院令 第 694 号、第 695 号分别公布《国务院关于修改〈行政法规制定程序条例〉的决定》、《国务院关于修改〈规章制定程序条例〉的决定》，自 2018 年 5 月 1 日起施行，对行政法规及规章制定程序，详细规定了细节以贯彻落实《立法法》规定的科学立法、民主立法原则。（见链接 2.2、2.3）

2019 年 3 月，国办发〔2019〕9 号《国务院办公厅关于在制定行政法规规章行政规范性文件过程中充分听取企业和行业协会商会意见的通知》就制定有关行政法规、规章、行政规范性文件过程中充分听取企业和行业协会商会意见提出了进一步的要求。（见链接 2.4）

中国海关制定颁布了相应的部门规章。

2009 年 1 月，海关总署令第 180 号修订发布《中华人民共和国海关立法工作管理规定》，明确了海关立法工作公开透明，鼓励和方便行政相对人和社会公众参与海关立法的原则；规定了海关规章起草完毕后，应当通过书面征求意见、座谈会、论证会、听证会等多种形式征求行政相对人意见，并规定规章内容涉及行政相对人重大利益或者征求意见时存在重大分歧的，起草部门可以举行立法听证会。（见链接 2.5）

2018 年 8 月 21 日至 9 月 22 日，海关总署对《中华人民共和国海关立法工作管理规定（征求意见稿）》向社会公开征求意见，截至 2019 年 8 月底，尚未完成修订。（见链接 2.6）

另外，作为中国近年来外贸和投资领域最具代表性的法规之一，2019年3月15日中华人民共和国主席令第二十六号颁布的《中华人民共和国外商投资法》，在2018年12月26日至2019年2月24日广泛征求各界意见，并在中国人大网开设专栏介绍相关工作、审议、法律解读等情况，可以视为近年来中国立法领域科学立法、民主立法、依法立法的典范之一。（见链接 2.7）

实施情况

全国人大和国务院都在网上设有法律草案征集意见相应栏目。（见链接 2.8）

中国海关门户网站设置了专门栏目征求意见；2019年，网站公布的征求意见项目共3份，征求立法建议2次。（见链接 2.9）

中国已按照 TBT 协定要求，将其技术法规在拟生效实施前通报给成员国，供其评议。（见链接 2.10）

在全国人大和国务院网站征求意见的海关相关项目为0。

总体评价

中国海关制度安排基本到位，但实施情况待加强。

建议

1. 按照《立法法(2015年修正)》和国务院令第694号、第695号的原则、程序等规定，尽快完成《海关立法工作管理规定》的修订，同时采取有效措施，使《立法工作管理规定》相关规定得到充分实施。
2. 就涉及行政相对人的有关管理流程以及系统程序开发任务书等事项，事先征求行政相对人及公众意见，避免管理流程出台或者系统上线运行后，企业使用不便，反而增加了政府行政成本和企业运营成本。
3. 网上征求意见的，应该允许并鼓励公开交流、讨论，立法机构应该对公众以及商界提出的意见、建议进行及时反馈。
4. 建议定期（如每半年）就出台涉及行政相对人的规范性文件实施情况邀请专家学者、社会团体、行政相对人参加立法效果评估。

1.2 每一成员应在可行的范围内并以与其国内法律和法律体系相一致的方式，保证与货物，包括过境货物的流动、放行和结关相关的新立或修正的普遍适用的法律法规在生效前尽早公布或使相关信息可公开获得，以便贸易商和其他利益相关方能够知晓。

规章及制度

2007年4月,国务院第492号令公布《中华人民共和国政府信息公开条例》,规定“行政机关公开政府信息,应当遵循公正、公平、便民的原则”,“属于主动公开范围的政府信息,应当自该政府信息形成或者变更之日起20个工作日内予以公开”。(见链接2.11)

2017年12月,国务院第694号、第695号令分别公布《国务院关于修改〈行政法规制定程序条例〉的决定》和《国务院关于修改〈规章制定程序条例〉的决定》,规定行政法规和规章均应当自公布之日起30日后施行,并规定例外情形。

2014年2月,海关总署令第215号《中华人民共和国海关政府信息公开办法》规定:

“第八条 海关应当及时、准确地公开海关政府信息。海关发现影响或者可能影响社会稳定、扰乱社会管理秩序的虚假或者不完整信息的,应当在其职责范围内发布准确的海关政府信息予以澄清。

.....

第十四条 属于主动公开范围的海关政府信息,应当自该海关政府信息形成、变更或获取之日起20个工作日内予以公开。”(见链接2.12)

海关总署令第180号《中华人民共和国海关立法工作管理规定》第五节(审议与公布)第四十二条:“除特殊情况外,海关规章应当自公布之日起至少30日后施行。”

实施情况

按照海关总署令第180号《中华人民共和国海关立法工作管理规定》第四十二条:“除特殊情况外,海关规章应当自公布之日起至少30日后施行。”对2018-2019年中国海关门户网站公布相关规章的情况进行初步统计,达到要求的署令有1条(第242号令公布《中华人民共和国海关统计工作管理规定》),未达到要求的有1条(第243号令公布《海关总署关于修改部分规章的决定》),第243号令部分内容涉及精简进出口环节监管证件,“自公布之日起施行”的做法有利于贸易商和其他利益相关方,符合本条1.3要求;但是,另有部分内容涉及关检合并后的主管部门名称修改,在2018年4月的第238号、第239号令针对关检合并大规模修改规章时未及时予以修改。可见在法律法规的公布时效和修改及时性方面,海关的合规情况有待改善。

| 情况 | 数量 | 总量中占比 (%) |
|----------------------|----|-----------|
| 署令发布之日与署令生效之日相同 | 1 | 50 |
| 署令发布之日早于署令生效之日 | 1 | 50 |
| 其中：署令发布早于署令生效 30 天以上 | 1 | 50 |
| 署令发布早于署令生效 1—30 天 | | |
| 署令发布之日晚于署令生效之日 | | |
| 合计 (编号 242—243 号) | 2 | |

总体评价

实施比较充分。

建议

相关规章全部在实施之日的 30 天以前公布，为企业配合政府机构实施法律规章留下合理的准备时间。

1.3 关税税率的变更、具有免除效力的措施、如遵守第 1.1 和 1.2 款则会影响其效力的措施、在紧急情况下适用的措施或国内法律和法律体系的微小变更均不在第 1.1 和 1.2 款适用范围内。

2. 磋商

每一成员应酌情规定边境机构与其领土内的贸易商或其他利害关系方之间进行定期磋商。

规章及制度

无明文规定。

实施情况

海关对于和商界进行磋商事项持开放态度，根据工作需要，定期或不定期组织和企业、商会之间举行对话磋商活动，但目前海关与商界的磋商活动安排尚未形成规范的定期磋商机制。

总体评价

实施态度积极，但未能制度化、规范化。

建议

1. 建议中国海关制定、建立和商界的定期磋商机制，并在参与代表、磋商议题等方面采用更加灵活、务实的方式，广泛吸收商界各方面代表反映情况、意见及建议。
2. 对重大、紧急及涉及面广泛的问题，应该有更加畅通、有效的信息反馈渠道以及解决机制。

第 3 条：预裁定

规章及制度

海关总署令第 236 号《中华人民共和国海关预裁定管理暂行办法》自 2018 年 2 月 1 日起实施，中国海关正式开始施行预裁定制度。（见链接 3.1）

海关总署公告 2018 年第 14 号《关于实施〈中华人民共和国海关预裁定管理暂行办法〉有关事项的公告》就海关预裁定制度实施相关事项作出明确规定。该公告规定，自 2018 年 2 月 1 日起海关不再受理海关预归类、价格预审核、原产地预确定申请。（见链接 3.2）

和海关预裁定制度相关的海关总署令第 92 号《中华人民共和国海关行政裁定管理暂行办法》目前仍然有效，海关仍在做出新的行政裁定。（见链接 3.3）

自 2019 年 1 月 1 日起，各直属海关以往制发的《中华人民共和国海关商品预归类决定书》停止使用。（见链接 3.4）

实施情况

2001 年 12 月 24 日发布、2002 年 1 月 1 日起施行的海关总署令第 92 号《中华人民共和国海关行政裁定管理暂行办法》至 2019 年 8 月底的十几年间，通过中国海关门户网站公开发布的归类行政裁定的实例有 11 份（2015 年 2 份、2016 年 5 份、2017 年 3 份、2018 年 1 份），共涉及 22 项归类行政裁定申请；原产地行政裁定实例有 1 份（2017 年 1 份），涉及 1 项原产地行政裁定申请。（见链接 3.5）

2017 年 12 月 26 日发布、2018 年 2 月 1 日起实施的海关总署令第 236 号《中华人民共和国海关预裁定管理暂行办法》规定，企业可以在货物进出口的三个月前，对商品的归类、价格和原产地等事项可以向海关申请预裁定。自 2018 年 2 月 1 日我国开始施行预裁定制度后，截至 2019 年 6 月 1 日，全国海关共制发预裁定决定书 1520 份，其中归类预裁定 1190 份、原产地预裁定 32 份、价格预裁定 298 份。中国海关签发的商品归类预裁定决定书均已在中国海关门户网站和“中国海关

归类化验”手机 APP 公布。

自 2016 年起，中国海关开始逐步实施归类尊重先例制度，并于 2016 年 11 月 24 日上线试点运行了“归类先例辅助查询系统”，试点范围覆盖全国口岸海运、陆运、空运进口的《中华人民共和国进出口税则》第 80、81、82 章商品，涉及公式定价、特案以及尚未实现电子联网的优惠贸易协定项下原产地证书或者原产地声明的，不纳入试点范围。2018 年 8 月底，上海海关启动试点“企业归类先例”模式，尝试从以往单个商品为单元的归类指导升级为以企业为单元的解决方案，帮助建立企业归类先例数据库，提升归类可预期性。（见链接 3.6、3.7）

总体评价

《中华人民共和国海关预裁定管理暂行办法》实施后，中国海关对预裁定的制度设计已经比较完善，实施情况良好。

1. 每一成员应以合理的方式并在规定时限内向已提交包括所有必要信息的书面请求的申请人作出预裁定。如一成员拒绝作出预裁定，则应立即书面通知申请人，列出相关事实和作出决定的依据。

规章及制度

法规制度对海关预裁定作出了明确的时限要求。

| | 预裁定 | 行政裁定 | 预审价 | 预归类 | 原产地预确定 |
|------|-------|-----------------|--------------------|-----------------|--------------------|
| 文号 | 海关总署令 | 海关总署令 第 92 号 | 署税发〔2011〕 419 号 | 海关总署令第 158 号 | 署税发〔2012〕 129 号 |
| 答复时限 | 60 天 | 60 天 | 10 个工作日 | 15 个工作日 | 150 天 |

对海关拒绝作出预裁定或类似举措的，部分规定了必须提供拒绝理由，部分规定没有提及。

| | 预裁定 | 行政裁定 | 预审价 | 预归类 | 原产地预确定 |
|------|------------------|-----------------|--------------------|-----------------|--------------------|
| 文号 | 海关总署令 第 236 号 | 海关总署令 第 92 号 | 署税发〔2011〕 419 号 | 海关总署令第 158 号 | 署税发〔2012〕 129 号 |
| 答复时限 | 海关要反馈拒 绝理由 | 海关要反馈 拒绝理由 | 规定没有提及 | 规定没有提及 | 书面说明不予受 理的理由 |

实施情况

预裁定制度实施平稳、迅速，值得肯定。

2. 如申请中所提出的问题出现下列情形，则一成员可拒绝对一申请人作出预裁定：

(a) 所提问题已包含在申请人提请任何政府部门、上诉法庭或法院审理的案件中；
或

(b) 所提问题已由任何上诉法庭或法院作出裁决。

中国目前不存在上述情况。

3. 预裁定在作出后应在一合理时间内有效，除非支持该预裁定的法律、事实或情形已变化。

规章及制度

中国海关预裁定制度对裁定的有效期作出了明确规定。

| | 预裁定 | 行政裁定 | 预审价 | 预归类 | 原产地预确定 |
|------|--------------|--------------|---------------------|--------------|-----------------------|
| 文号 | 海关总署令第 236 号 | 海关总署令第 92 号 | 署税发〔2011〕419 号 | 海关总署令第 158 号 | 署税发〔2012〕129 号 |
| 撤销条件 | 法律、事实及情形发生变化 | 法律、事实及情形发生变化 | 法律、事实及情形发生变化 | 法律、事实及情形发生变化 | 法律、事实及情形发生变化 |
| 答复时限 | 3 年有效 | 长期有效 | 90 天（特殊情况可以延长 30 天） | 3 年 | 没有明确规定，只要规则 / 条件不变，长期 |

实施情况

充分实施。

4. 如一成员撤销、修改或废止该预裁定，应书面通知申请人，列出相关事实和作出决定的依据。对于具有追溯效力的预裁定，该成员仅可在该预裁定依据不完整、不正确、错误或误导性信息作出的情况下撤销、修改或废止该预裁定。

规章及制度

对预裁定决定的撤销要通知当事人，以及何种情形下可以撤销已作出

的预裁定，中国海关预裁定制度作出了明确规定。

| | 预裁定 | 行政裁定 | 预审价 | 预归类 | 原产地预确定 |
|--------------|------------------|-----------------|--------------------|-----------------|--------------------|
| 文号 | 海关总署令 第 236 号 | 海关总署令 第 92 号 | 署税发〔2011〕 419 号 | 海关总署令第 158 号 | 署税发〔2012〕 129 号 |
| 预裁定撤销是否通知当事人 | 书面通知当事人 | 书面通知当事人 | 及时通知申请企业 | 以《通知单》方式告知当事人 | 没有涉及 |
| 界定预裁定决定撤销情形 | 充分明确 | 充分明确 | 充分明确 | 充分明确 | 充分明确 |

实施情况

充分实施。

5. 对于寻求作出该裁定的申请人而言，一成员所作预裁定对该成员具有约束力。该成员可规定预裁定对申请人具有约束力。

规章及制度

中国海关依据预裁定相关规定作出的决定对全国海关以及申请裁定当事人均有约束力。行政裁定决定的效力与之类似。

实施情况

充分实施。

6. 每一成员应至少公布：

(a) 申请预裁定的要求，包括应提供的信息和格式；

《中华人民共和国海关预裁定管理暂行办法》第五条规定：申请人申请预裁定的，应当提交《中华人民共和国海关预裁定申请书》（以下简称《预裁定申请书》）以及海关要求的有关材料。材料为外文的，申请人应当同时提交符合海关要求的中文译本。申请人应当对提交材料的真实性、准确性、完整性、规范性承担法律责任。

海关总署公告 2018 年第 14 号《关于实施〈中华人民共和国海关预裁定管理暂行办法〉有关事项的公告》以附件形式提供了《中华人民共和国海关预裁定申请书》《中华人民共和国海关预裁定申请受理决定书》

《中华人民共和国海关预裁定申请不予受理决定书》《中华人民共和国海关预裁定申请补正通知书》《中华人民共和国海关预裁定决定书》《中华人民共和国海关预裁定申请补充材料通知书》《中华人民共和国海关终止预裁定决定书》《中华人民共和国海关预裁定撤回申请书》《中华人民共和国海关预裁定决定书撤销通知书》电子文档。

《中华人民共和国海关行政裁定管理暂行办法》第六条规定：“申请人应当按照海关要求填写行政裁定申请书（格式见附件），主要包括以下内容：（一）申请人的基本情况；（二）申请行政裁定的事项；（三）申请行政裁定的货物的具体情况；（四）预计进出口日期及进出口口岸；（五）海关认为需要说明的其他情况。”第七条规定：“申请人应当按照海关要求提供足以说明申请事项的资料，包括进出口合同或意向书的复印件、图片、说明书、分析报告等。申请书所附文件如为外文，申请人应同时提供外文原件及中文译文。申请书应当加盖申请人印章，所提供文件与申请书应当加盖骑缝章。申请人委托他人申请的，应当提供授权委托书及代理人的身份证明。”该办法以附件形式提供了《中华人民共和国海关行政裁定申请书》格式文档。

(b) 作出预裁定的时限；及

《中华人民共和国海关预裁定管理暂行办法》第十一条规定：海关应当自受理之日起 60 日内制发《预裁定决定书》。《预裁定决定书》应当送达申请人，并且自送达之日起生效。需要通过化验、检测、鉴定、专家论证或者其他方式确定有关情况的，所需时间不计入本条第一款规定的期限内。

《中华人民共和国海关行政裁定管理暂行办法》第十六条规定：“海关应当自受理申请之日起 60 日内作出行政裁定。海关作出的行政裁定应当书面通知申请人，并对外公布。”

(c) 预裁定的有效期。

《中华人民共和国海关预裁定管理暂行办法》第十三条规定：预裁定决定有效期为 3 年。预裁定决定所依据的法律、行政法规、海关规章以及海关总署公告相关规定发生变化，影响其效力的，预裁定决定自动失效。

《中华人民共和国海关行政裁定管理暂行办法》第十七条规定：“海关作出的行政裁定自公布之日起在中华人民共和国关境内统一适用。”第十八条规定：“海关作出行政裁定所依据的法律、行政法规及规章中的相关规定发生变化，影响行政裁定效力的，原行政裁定自动失效。海关总署应当定期公布自动失效的行政裁定。”

7. 应申请人书面请求，每一成员应提供对预裁定或对撤销、修改或废止预裁定的复审。

规章及制度

《中华人民共和国海关预裁定管理暂行办法》第十八条规定：“申请人对预裁定决定不服的，可以向海关总署申请行政复议；对复议决定不服的，可以依法向人民法院提起行政诉讼。”

《中华人民共和国海关行政裁定管理暂行办法》第二十条规定：“进出口活动的当事人对于海关作出的具体行政行为不服，并对该具体行政行为依据的行政裁定持有异议的，可以在对具体行政行为申请复议的同时一并提出对行政裁定的审查申请。复议海关受理该复议申请后应将其中对于行政裁定的审查申请移送海关总署，由总署作出审查决定。”

海关总署令第166号《中华人民共和国海关行政复议办法》第九条第(七)款规定：“对海关确定完税价格、商品归类、确定原产地等涉及税款征收的具体行政行为有异议的，当事人可以申请行政复议。”

实施情况

行政复议制度实施充分，但有关预裁定的复议，目前未找到具体实施案例。

8. 每一成员应努力公布其认为对其他利益相关方具有实质利益的预裁定的任何信息，同时考虑保护商业机密信息的需要。

规章及制度

中国海关公布预裁定决定、行政裁定决定并对保护商业秘密作出了相应规定。

实施情况

充分实施。

9. 定义和范围：

(a) 预裁定指一成员在申请所涵盖的货物进口之前向申请人提供的书面决定，其中规定该成员在货物进口时有关下列事项的待遇：

- (i) 货物的税则归类，及
- (ii) 货物的原产地。

(b) 除第(a)项中所定义的预裁定外，鼓励各成员提供关于下列事项的预裁定：

- (i) 根据特定事实用于确定完税价格的适当方法或标准及其使用；
- (ii) 成员对申请海关关税减免要求的适用性；
- (iii) 成员关于配额要求的适用情况，包括关税配额；及
- (iv) 成员认为适合作出预裁定的任何其他事项。

(c) 申请人指出口商、进口商或任何具有合理理由的人员或其代表。

(d) 一成员可要求申请人在其领土内拥有法人代表或进行注册。在可行的限度内，此类要求不得限制有权申请预裁定的人员类别，并应特别考虑中小企业具体需要。这些要求应明确、透明且不构成任意的或不合理的歧视。

第4条：上诉或审查程序

规章及制度

中国已经建立较为完善的行政诉讼以及行政复议法律制度，主要包括：

《中华人民共和国行政诉讼法》（见链接 4.1）；

《中华人民共和国行政复议法》（见链接 4.2）。

中国海关依据《行政复议法》，制定颁布了《海关行政复议办法》（见链接 4.3）；

自 2018 年 4 月 20 日起，对原出入境检验检疫系统作出的行政行为申请行政复议的，向海关申请。原《出入境检验检疫行政复议办法》已经废止。（见链接 4.4）

实施情况

2015 年，全国海关共受理行政复议申请 143 起，案件类型包括行政处罚、纳税争议、行政强制措施、行政强制执行、责令退运、海关政府信息公开等，其中审结的复议案件中，复议纠错率为 12%。2015 年全国海关共发生行政诉讼案件 41 起。已审结的 18 起案件中，原告撤诉 11 起，海关胜诉 7 起。

2016 年全国海关共受理行政复议申请 94 起，其中维持 65 起，驳回 1 起，撤销 10 起，撤销并要求重做 15 起，调解 2 起，中止 1 起。2016 年，全国海关共发生诉讼 44 起，一审审结 30 起，海关胜诉 14 起，海关败诉 1 起，当事人撤诉 15 起；二审审结 5 起，海关胜诉 4 起，当事人撤诉 1 起。

2016 年度质检系统（因地方质量技术监督局复议及应诉数据计入地方人民政府统计范围，本次统计数据仅包括总局本级及垂直管理的出入境检验检疫部门办理的复议应诉案件）共受理行政复议申请 301 件，综合纠错率为 36.46%。其中举报投诉类 177 件，占 58.8%；信息公开类 73 件，占 24.3%；行政许可类 19 件，占 6.2%；行政不作为类 12 件，占 4%；行政处罚类 9 件，占 3%；行政强制类 2 件，占 0.7%；行政确认 1 件，占 0.3%；其他类型 8 件，占 2.7%。

2017 年全国海关共受理行政复议申请 174 起，案件类型包括行政处罚、

纳税争议、行政强制措施、行政强制执行、责令退运和海关信息公开等，其中审结的复议案件纠错率为 11.4%。2017 年全国海关共发生行政诉讼案件 82 起，同比增长 134%。已审结的案件中，未发生海关败诉情形。2017 年度检验检疫系统共受理行政复议申请 193 起，办理行政诉讼案件 28 起。

2018 年度中国海关共受理行政复议案件 273 起，同比增长 56.9%；办理行政应诉案件 108 起，同比增长 31.7%。（见以下链接 4.5）

总体评价

行政诉讼以及复议制度已经得到较充分的实施。

1. 每一成员应规定海关作出的行政决定所针对的任何人在该成员领土内有权：

（a）向级别高于或独立于作出行政决定的官员或机构提出行政申诉或复查或由此类官员或机构进行行政申诉或复查；及 / 或

规章及制度

《海关行政复议办法》第十七条规定：“对海关具体行政行为不服的，向作出该具体行政行为的海关的上一级海关提出行政复议申请。对海关总署作出的具体行政行为不服的，向海关总署提出行政复议申请。”（见链接 4.6）

实施情况

2015 年全国海关共受理行政复议申请 143 起，2016 年受理 94 起，2017 年受理 174 起，2018 年受理 273 起。行政相对人申请行政复议的渠道较为畅通。

总体评价

充分实施。

（b）对该决定进行司法上诉或审查。

规章及制度

《中华人民共和国行政诉讼法》第二条规定：“公民、法人或者其他

组织认为行政机关和行政机关工作人员的行政行为侵犯其合法权益，有权依照本法向人民法院提起诉讼。

前款所称行政行为，包括法律、法规、规章授权的组织作出的行政行为。”

（见链接 4.7）

《中华人民共和国行政复议法》第七条规定：“公民、法人或者其他组织认为行政机关的具体行政行为所依据的下列规定不合法，在对具体行政行为申请行政复议时，可以一并向行政复议机关提出对该规定的审查申请。”（见链接 4.8）

《中华人民共和国海关法》第六十四条规定：“纳税义务人同海关发生纳税争议时，应当缴纳税款。并可以依法申请行政复议；对复议决定仍不服的，可以依法向人民法院提起诉讼”。（见链接 4.9）

《中华人民共和国海关行政复议办法》第三十一条规定：“申请人认为海关的具体行政行为所依据的规定不合法，可以依据行政复议法第七条的规定，在对具体行政行为申请行政复议时一并提出对该规定的审查申请。”（见链接 4.10）

实施情况

2015 年全国海关共发生行政诉讼案件 41 起，2016 年发生 44 起，2017 年发生 82 起，2018 年发生 108 起。

总体评价

充分实施。

2. 一成员的立法可要求在司法上诉或审查前开始进行行政申诉或复查。

规章及制度

《中华人民共和国海关法》第六十四条规定：“纳税义务人同海关发生纳税争议时，应当缴纳税款，并可以依法申请行政复议；对复议决定仍不服的，可以依法向人民法院提起诉讼。

除上述纳税争议事项法律要求复议前置外，其他事项可向海关提出行政复议或直接向法院提起行政诉讼。”

总体评价

规定明确，实施充分。

3. 每一成员应保证其上诉或审查程序以非歧视的方式进行。

总体评价

中国以非歧视的方式履行其上诉或复议程序,无论是公司或是自然人,无论是中国人还是外国人,无论是中国企业还是外国企业,也无论是国有企业还是私有企业,其上诉或复议的程序和权利都是相同的,不存在任何身份歧视的问题。

4. 每一成员应保证, 如根据第 1(a) 项作出的上诉或审查决定:

- (a) 未在其法律或法规所规定的期限内作出; 或
- (b) 未能避免不适当拖延,

则申诉人有权向行政机关或司法机关进一步上诉或由此类机关进一步审查或向司法机关寻求任何其他救济。

规章及制度

《中华人民共和国行政复议法》规定:“第十九条 法律、法规规定应当先向行政复议机关申请行政复议、对行政复议决定不服再向人民法院提起行政诉讼的,行政复议机关决定不予受理或者受理后超过行政复议期限不作答复的,公民、法人或者其他组织可以自收到不予受理决定书之日起或者行政复议期满之日起十五日内,依法向人民法院提起行政诉讼。第二十条 公民、法人或者其他组织依法提出行政复议申请,行政复议机关无正当理由不予受理的,上级行政机关应当责令其受理;必要时,上级行政机关也可以直接受理。”

《中华人民共和国行政诉讼法》规定:“第四十五条 公民、法人或者其他组织不服复议决定的,可以在收到复议决定书之日起十五日内向人民法院提起诉讼,复议机关逾期不作决定的,申请人可以在复议期满十五日内向人民法院提起诉讼。”

《海关行政复议办法》第六十八条规定:“海关行政复议机关应当自受理申请之日起 60 日内作出行政复议决定。但是有下列情形之一的,经海关行政复议机关负责人批准,可以延长 30 日:

- (一) 行政复议案件案情重大、复杂、疑难的;
- (二) 决定举行行政复议听证的;
- (三) 经申请人同意的;
- (四) 有第三人参加行政复议的;

(五) 申请人、第三人提出新的事实或者证据需进一步调查的。海关行政复议机关延长复议期限，应当制作《延长行政复议审查期限通知书》，并且送达申请人、被申请人和第三人。”

总体评价

规定明确，实施充分。

5. 每一成员应保证向第 1 款所指人员提供作出行政决定的理由，以便使其能够在必要时提出上诉或审查。

规章及制度

《中华人民共和国行政处罚法》第三十一条规定：行政机关在作出行政处罚决定之前，应当告知当事人作出行政处罚决定的事实、理由及依据，并告知当事人依法享有的权利。（见链接 4.11）

《中华人民共和国海关办理行政处罚案件程序规定》第六十条规定：“海关在作出行政处罚决定前，应当告知当事人作出行政处罚决定的事实、理由和依据，并且告知当事人依法享有的权利。”（见链接 4.12）

实施情况

海关就其他事项依法作出行政决定的，均可提供相应的行政执法依据。

总体评价

实施较为充分。

6. 应鼓励每一成员将本条规定适用于海关以外的相关边境机构所作出的行政决定。

实施情况

除海关外，其他边境机构也都建立了相应的上诉或审查程序。例如：

《中华人民共和国外汇管理条例》第五十一条规定：“当事人对外汇管理机关作出的具体行政行为不服的，可以依法申请行政复议；对行政复议决定仍不服的，可以依法向人民法院提起行政诉讼。”（见链接 4.13）

《商务部行政复议实施办法》第三条规定：“对下列具体行政行为不服的，可以向商务部申请行政复议：（一）商务部的具体行政行为；（二）

商务部的派出机构依照法律、法规或者规章的规定，以自己的名义作出的具体行政行为；(三)法律、法规授权并由商务部直接管理的组织的具体行政行为。”（见链接 4.14）

建议

《海关行政复议办法》第十七条涉及贸易便利化范围的行政诉讼、行政复议制度实施情况良好，但也应注意在企业行使法律救济权利时，因为法律救济成本过高，或行使救济权可能导致进出口货物放行受阻或延期等原因而自愿放弃，或行政复议、行政诉讼受到非法律因素干扰较多，影响公正裁决的，海关应该采取有效措施，消除进出口商提起行政复议、行政诉讼的阻碍因素。

第5条：增强公正性、非歧视性及透明度的其他措施

规章及制度

中国已经建立了比较完备的保护本国居民、动植物健康的卫生检疫、动植物检疫制度。

一旦发生卫生、动植物疫情，国家对相关的疫情发布、撤销以及限定口岸进出等事项作出了明确规定。

中国海关一旦决定对进口货物实施扣留，规定了相应的扣留程序。海关规定扣留货物应当当场告知当事人，扣留法律文书应当由当事人或者其代理人签字。

中国海关明确规定了当事人可以申请进行二次检测，二次检测结果可以为上述机构接受。

中国政府公布了有关官方认可的实验室、化验室以及认证机构名录。

总体评价

本条款在中国得到了充分实施。

1. 增强监管或检查的通知

如一成员采用或设立对其有关主管机关发布通知或指南的系统，旨在增强对通知或指南所涵盖食品、饮料或饲料的边境监管或检查水平以保护其领土内的人类、动物或植物的生命或健康，则通知或指南的发布、终止或中止的方式应适用以下纪律：

(a) 该成员可酌情根据风险评估发布通知或指南；

(b) 该成员可发布通知或指南，从而使通知或指南仅统一适用于据以作出通知或指南的卫生和植物卫生条件适用的入境地点；

(c) 如据以作出通知或指南的情形不复存在或变化后的情形可以具有较低贸易限制作用的方式处理，则该成员应迅速终止或中止该通知或指南；

(d) 如该成员决定终止或中止通知或指南，则应酌情以非歧视和易获取的方式迅速公布终止或中止声明，或通知出口成员或进口商。

规章及制度

中国政府卫生检疫法律法规明确：发生卫生疫情时，可以指定特定的

入境口岸。

中国发布了《中华人民共和国国境卫生检疫法》。（见链接 5.1）

《中华人民共和国国境卫生检疫法实施细则》第九条规定：“在国内或者国外检疫传染病大流行的时候，国务院卫生行政部门应当立即报请国务院决定采取下列检疫措施的一部或者全部：

- (一) 下令封锁陆地边境、国界江河的有关区域；
- (二) 指定某些物品必须经过消毒、除虫，方准由国外运进或者由国内运出；
- (三) 禁止某些物品由国外运进或者由国内运出；
- (四) 指定第一入境港口、降落机场。对来自国外疫区的船舶、航空器，除因遇险或者其他特殊原因外，没有经第一入境港口、机场检疫的，不准进入其他港口和机场。”（见链接 5.2）

中国的进出境动植物检疫法律法规明确：国务院可以对相关边境区域采取控制措施，必要时下令禁止来自动植物疫区的运输工具进境或者封锁有关口岸。

中国发布了《中华人民共和国进出境动植物检疫法》。（见链接 5.3）

《中华人民共和国进出境动植物检疫法实施条例》第四条规定：“国（境）外发生重大动植物疫情并可能传入中国时，根据情况采取下列紧急预防措施：

- (一) 国务院可以对相关边境区域采取控制措施，必要时下令禁止来自动植物疫区的运输工具进境或者封锁有关口岸；
- (二) 国务院农业行政主管部门可以公布禁止从动植物疫情流行的国家和地区进境的动植物、动植物产品和其他检疫物的名录；
- (三) 有关口岸动植物检疫机关可以对可能受病虫害污染的本条例第二条所列进境各物采取紧急检疫处理措施；
- (四) 受动植物疫情威胁地区的地方人民政府可以立即组织有关部门制定并实施应急方案，同时向上级人民政府和国家动植物检疫局报告。”

（见链接 5.4）

中国对食品包括进出口食品安全制定了管理制度。（见链接 5.5、5.6）

另外，《出入境检验检疫风险预警及快速反应管理规定》第十三条规定：

“对出入境货物、物品风险已不存在或者已降低到适当程度时，海关总署发布警示解除公告。”（见链接 5.7）

出入境检验检疫职能和队伍划入海关后，相关工作也由海关完成。

总体评价

规定明确，实施充分。

2. 扣留

如申报进口货物因海关或任何其他主管机关检查而予以扣留，则该成员应迅速通知承运商或进口商。

规章及制度

海关扣留货物会向申报人发送扣货通知单。

《中华人民共和国海关行政处罚实施条例》第四十二条规定：“海关依法扣留货物、物品、运输工具、其他财产以及账册、单据等资料，应当制发海关扣留凭单，由海关工作人员、当事人或者其代理人、保管人、见证人签字或者盖章，并可以加施海关封志。加施海关封志的，当事人或者其代理人、保管人应当妥善保管。”（见链接 5.8）

《中华人民共和国进出口商品检验法实施条例》第三十九条规定：“出入境检验检疫机构对有根据认为涉及人身财产安全、健康、环境保护项目不合格的进出口商品，经本机构负责人批准，可以查封或者扣押，但海关监管货物除外。”（见链接 5.9）

质检总局令第 108 号《出入境检验检疫查封、扣押管理规定》第十五条规定：“《检验检疫查封、扣押决定书》应当及时送交当事人签收，由当事人在《送达回证》上签名或者盖章，并注明送达日期。”（见链接 5.10）

总体评价

规定明确，实施充分。

3. 检验程序

规章及制度

中国海关有较为完备的检验程序规定，包括：海关总署令第 176 号《中华人民共和国海关化验管理办法》《海关化验工作制度》海关总署公告 2018 年第 201 号《关于发布中华人民共和国海关化验方法的公告》。（见链接 5.11、5.12、5.13）

海关总署还对海关总署令第 176 号《中华人民共和国海关化验管理办法》进行了解读。（见链接 5.14）

3.1 在对取自申报进口货物的样品的首次检验为不利结果的情况下，一成员应请求可给予第二次检验的机会。

规章及制度

海关给予第二次检验的机会。

海关总署令第 138 号《中华人民共和国海关进出口货物查验管理办法》第十一条规定：“有下列情形之一的，海关可以对已查验货物进行复验：

- （一）经初次查验未能查明货物的真实属性，需要对已查验货物的某些性状做进一步确认的；
- （二）货物涉嫌走私违规，需要重新查验的；
- （三）进出口货物收发货人对海关查验结论有异议，提出复验要求并经海关同意的；
- （四）其他海关认为必要的情形。

复验按照本办法第六条至第十条的规定办理，查验人员在查验记录上应当注明‘复验’字样。”（见链接 5.15）

《海关化验工作制度》第八章“复验”规定：“第三十九条 收发货人或者其代理人对鉴定结论有异议的，可以自鉴定结论公布之日起 15 日内向送验海关提出复验申请，并说明理由。送验海关应当自收到复验申请之日起 3 日内，通过‘中国海关实验室信息管理系统’将《中华人民共和国海关进出口货物化验鉴定申请单（复验）》（格式文本见附件 7）转送海关化验中心。送验海关对鉴定结论有异议的，可以自收到《鉴定书》之日起 15 日内向海关化验中心提出复验申请。收发货人或者其代理人、送验海关对同一样品只能提出一次复验申请。

第四十条 海关化验中心应当自收到复验申请之日起 15 日内对送验样品重新化验，出具《中华人民共和国海关进出口货物化验鉴定书（复验）》（格式文本见附件 8），并按照本制度第二十三条、二十四条的规定公布鉴定结论。原化验人员不得承担复验工作。

第四十一条 委托化验机构不承担复验工作。收发货人或者其代理人、送验海关对委托化验鉴定结论有异议的，按照第三十九条的规定向海关化验中心申请复验，送验海关应及时将留存样品送抵海关化验中心。”（见链接 5.16）

中国海关发布的《进出口商品复验办法》第五条规定：“报检人对主管海关作出的检验结果有异议的，可以向作出检验结果的主管海关或者其上一级海关申请复验，也可以向海关总署申请复验。报检人对同一检验结果只能向同一海关申请一次复验。”（见链接 5.17）

总体评价

规定明确，实施充分。

3.2 一成员应以非歧视和易获取的方式公布可以进行检验的实验室的名称和地址，或在提供第 3.1 款所规定机会的情况下，向进口商提供这一信息。

实施情况

国家公布了官方认可的实验室名录、检验机构名录。（见链接 5.18、5.19、5.20）

海关公布了化验标准和化验方法。（见链接 5.21）

总体评价

充分实施。

3.3 一成员在货物放行和结关时应考虑根据第 3.1 款进行的第二次检验的结果（如有），如可行，可接受此次检验结果。

规章及制度

按规定，海关可以接受复验结果。

总体评价

规定明确，充分实施。

第 6 条：关于对进出口征收或与进出口和处罚相关的规费和费用的纪律

总体评价

1. 最近数年间，中国海关在减少收费项目，公布收费信息方面做出了努力并取得显著成效；
2. 此条款各相关要求在中国海关得到较为充分的实施；
3. 对涉及中国海关的事业性收费以及通过附属于上述机构的第三方机构实施的服务性收费得以进一步清理和规范。

1. 对进出口征收或与进出口相关的规费和费用的一般纪律

1.1 第 1 款的规定应适用于除进出口关税和 GATT1994 第 3 条范围内的国内税外的、各成员对进出口征收或与进出口相关的所有规费和费用。

1.2 有关规费和费用的信息应依照第 1 条予以公布。该信息应包括将适用的规费和费用、征收此类规费和费用的原因、主管机关以及支付时间和方式。

实施情况

2018 年，《国务院办公厅转发商务部等部门关于扩大进口促进对外贸易平衡发展意见的通知》（国办发〔2018〕53 号）要求：严格执行收费项目公示制度，清理进口环节不合理收费。（见链接 6.1）

2017 年 3 月 15 日，财政部、国家发改委发出《关于清理规范一批行政事业性收费有关政策的通知》（财税〔2017〕20 号），要求自 2017 年 4 月 1 日起受理的出入境人员、货物、运输工具、集装箱及其他法定检验检疫物全面停征检验检疫费。（见链接 6.2）中国海关有关收费种类、收费标准、收费依据及理由等相关收费信息均在门户网站公布。（见链接 6.3、6.4、6.5、6.6、6.7、6.8、6.9）

按照财税〔2015〕102 号《关于取消和暂停征收一批行政事业性收费有关问题的通知》，取消涉及海关部门的报关员资格考试费，暂停征收海关知识产权备案费。（见链接 6.10）

总体评价

充分实施。

1.3 新增或修订的规费和费用的公布与生效之间应给予足够的时间,但紧急情况除外。此类规费和费用在有关信息公布前不得适用。

实施情况

中国出入境管理政府机构征收此类费用,一般会在公布与生效之间留有时间间隔,信息公布也在规定适用之前。(见链接 6.11、6.12、6.13)

1.4 每一成员应定期审查其规费和费用,以期在可行的范围内减少数量和种类。

实施情况

2008年以来,财政部、发改委以及中国海关先后取消、暂停了由海关收取的涉及进出口的所有行政性收费项目,包括:

2008年,《财政部 国家发展改革委关于公布取消和停止征收100项行政事业性收费项目的通知》,取消海关部门货物进出口证书工本费、单证收费;

2012年,《财政部 发展改革委关于公布取消和免征部分行政事业性收费的通知》,取消海关部门ATA单证册调整费、货物行李物品保管费;

2012年,海关总署公告2012年第45号《海关总署关于促进外贸稳定增长的若干措施》,提出停止收取进出口货物纸质报关单证明联(进口付汇用、出口收汇用)和出口报关单退税联打印费、报关单条码费和海关监管手续费。加快办理取消ATA单证册调整费和货物行李物品保管费2个收费项目的工作进程;

海关总署公告2012年第45号参照了同年《财政部关于取消和免收进出口环节有关行政事业性收费的通知》,该通知取消了海关监管手续费、出入境检验检疫费;

2015年4月,《海关总署关于取消海关预归类服务等3项收费的通知》(署财发〔2015〕86号),要求全国海关取消海关预归类服务、纸质和电子《代理报关委托书》、安全产品后续服务(包括补卡、变更、延期、解锁)等3项经营服务性收费。(见链接 6.14、6.15、6.16、6.17、6.18、6.19、6.20、6.21)

根据署办财函〔2016〕1号《海关总署办公厅关于转发财政部、国家

发展改革委规范进口货物滞报金征收管理有关问题的通知》，进口货物滞报金应纳入罚没收入项目。海关现已无行政性收费项目。

中国海关对众多收费项目进行了清理,已经取消了所有的行政收费。(见链接 6.22)

同时实施检验检疫行政事业性收费优惠政策。(见链接 6.23)

总体评价

充分实施。

2. 对进出口征收或与进出口相关的海关业务办理规费和费用的特定纪律

海关业务办理规费和费用:

(i) 应限定在对所涉特定进口或出口操作提供服务或与之相关服务的近似成本内;
且

(ii) 如规费和费用针对与办理货物海关业务密切相关的服务而收取,则无需与特定进口或出口作业相关联。

实施情况

中国海关目前仅收取滞报金、滞纳金两项费用,知识产权备案费已取消。2016年3月开始,试点免除查验没有问题企业的查验费用,由海关支付上述查验费用。(见链接 6.24)

海关现已无行政性收费项目,陆续取消相关检验检疫收费,同时实施检验检疫行政事业性收费优惠政策。

总体评价

海关行政性收费基本清除,事业性收费也降低或取消了一部分,企业对海关收费没有明显意见。

建议

出入境检验检疫划入海关后,建议海关对原质检机构收费进行进一步梳理、规范。

3. 处罚纪律

3.1 就第3款而言,“处罚”应指一成员的海关针对违反其海关法律、法规或程序性

要求而作出的处罚。

3.2 每一成员应保证对违反海关法律、法规或程序性要求行为的处罚仅针对其法律所规定的违法行为责任人实施。

总体评价

规定明确，实施充分。（见链接 6.25）

建议

海关立法明确各类违法行为的责任人，根据“过错责任原则”建立“谁过错谁承担法律责任”的制度。

3.3 处罚应根据案件的事实和情节实施，应与违反程度和严重性相符。

总体评价

规定明确，实施充分。

建议

1. 海关及原质检机构制定了对行政法规的内部行政解释（如“海关行政处罚罚款幅度参照标准”），供工作人员执法使用。建议对这些与处罚幅度有关的内部解释向社会公开，增加执法的透明度。
2. 对行政处罚决定书进行适当处理后予以公布。

3.4 每一成员应保证采取措施以避免：

- (a) 在处罚和关税的认定和收取方面发生利益冲突；及
- (b) 形成对认定或收取与第 3.3 款不符的处罚的一种激励。

规章与制度

《中华人民共和国海关行政处罚实施条例》第六十三条：“人民法院判决没收的走私货物、物品、违法所得、走私运输工具、特制设备，或者海关决定没收、收缴的货物、物品、违法所得、走私运输工具、特制设备，由海关依法统一处理，所得价款和海关收缴的罚款，全部上缴中央国库。”

总体评价

充分实施。

3.5 每一成员应保证对违反海关法律、法规或程序性要求进行处罚时，应向被处罚人提供书面说明，列明违法性质和据以规定处罚金额或幅度所适用的法律、法规或程序。

规章及制度

国务院令第 420 号《中华人民共和国海关行政处罚实施条例》对处罚程序有明确规定。（见链接 6.26）

总体评价

制度完善，实施充分。

3.6 如一当事人在一成员海关发现其违法行为前自愿向海关披露其违反海关法律、法规或程序性要求的行为，则鼓励该成员在确定对其的处罚时，适当考虑将此事实作为可能的减轻因素。

规章及制度

2016 年 6 月 19 日国务院令第 670 号发布修订版《中华人民共和国海关稽查条例》，该条例第二十六条明确规定：“与进出口货物直接有关的企业、单位主动向海关报告其违反海关监管规定的行为，并接受海关处理的，应当从轻或者减轻行政处罚。”（见链接 6.27）

海关总署 2018 年第 178 号《关于实施〈中华人民共和国海关企业信用管理办法〉有关事项的公告》规定：企业主动披露且被海关处以警告或者 50 万元以下罚款的行为，不作为海关认定企业信用状况的记录。

（见链接 6.28）

2016 年 9 月 22 日，海关总署发布第 230 号令《〈中华人民共和国海关稽查条例〉实施办法》，该办法第四章专门详细规定了主动披露制度。

（见链接 6.29）

总体评价

已确立“主动披露”制度，尚未取得显著成效。

建议

尽快制定、全面实施自愿披露的相关具体制度。

3.7 本款规定应适用于对第 3.1 款所指的过境运输的处罚。

实施情况

海关行政处罚实施条例及原出入境检验检疫行政处罚程序规定同样适用过境货物。（见链接 6.30）

总体评价

充分实施。

第 7 条：货物放行与结关

1. 抵达前业务办理

1.1 每一成员都应采用或设立程序，允许提交包括舱单在内的进口单证和其他必要信息，以便在货物抵达前开始办理业务，以期在货物抵达后加快放行。

规章及制度

中国海关于 2009 年 1 月 1 日起实施海关总署令第 172 号《中华人民共和国海关进出境运输工具舱单管理办法》，该办法第九条规定：“舱单传输人应当在进境货物、物品运抵目的港以前向海关传输原始舱单其他数据。海关接受原始舱单主要数据传输后，收货人、受委托报关企业方可向海关办理货物、物品的申报手续。”（见链接 7.1）

2017 年 12 月 20 日发布的海关总署令第 235 号《关于公布〈海关总署关于修改部分规章的决定〉的令》，其中第二十条对《中华人民共和国海关进出境运输工具舱单管理办法》（海关总署令第 172 号公布）作如下修改：（四）将第十八条修改为“疏港分流货物、物品提交运抵报告后，海关即可办理货物、物品的查验、放行手续”。该条款取消了对进口货物、物品和分拨货物、物品需提交理货报告方可办理查验、放行手续的要求。（见链接 7.2）

海关总署监管司于 2018 年 1 月 31 日发布监管函〔2018〕45 号《关于明确进口报关单放行规则修改相关事项的通知》，进口报关单放行判断原始舱单“理货正常”标志调整为“确报”标志。（见链接 7.3）

2014 年 10 月 22 日发布的海关总署公告第 74 号《关于明确进出口货物提前申报管理要求的公告》第一条规定：“进出口货物的收发货人、受委托的报关企业提前申报的，应当先取得提（运）单或载货清单（舱单）数据。”该公告第二条明确：“进出口货物的收发货人、受委托的报关企业提前申报的，应当先取得提（运）单或载货清单（舱单）数据。其中，提前申报进口货物应于装载货物的进境运输工具启运后、运抵海关监管场所前向海关申报；提前申报出口货物应于货物运抵海

关监管场所前3日内向海关申报。”（见链接7.4）

一些地方海关也开始在总署74公告的基础上，明确并发布本关区内提前申报的具体操作细节，如上海海关和长沙海关，但主要是在出口领域实施。（见链接7.5和7.6）

2018年8月9日，厦门海关12360微信公众号发布了名为《干货！进口提前报关这几个操作你要注意啦！》的文章，第一次比较清晰地说明了海运进口货物提前申报的操作要点及注意事项。（见链接7.7）

2018年8月23日，上海海关12360热线微信公众号发布了名为《来来来，进口“提前申报”模式了解一下》的文章，对进口“提前申报”进行了较为清晰、详细的解析。（见链接7.8）

2018年8月31日，上海市口岸办发布《关于上海口岸推进货物申报全面提速压缩进口整体通关时间的通知》（沪口岸政〔2018〕50号），提出“面向所有海运和空运货物（含分拨货物）、所有信用企业、所有通关类型全面推行进口‘提前申报’”。（见链接7.9）

2019年上半年，越来越多的地方海关发布通知实施出口“提前申报，运抵放行”模式，海运出口货物提前申报的实施范围不断扩大，涉及厦门、天津、上海、宁波、黄埔、石家庄等地海关。（见链接7.10-7.13）

2019年3月20日，海关总署下发署综函【2019】107号《关于进一步明确“主动披露”制度和容错机制有关工作的通知》，进一步明确“对‘提前申报’修改进口日期，以及装运、配载等于原因造成货物变更运输工具的，不予记录报关差错。”进出口企业、单位适用“提前申报”业务模式下，主动向海关书面报告其违反海关监管规定的行为并接受海关处理，经海关认定为主动披露的，可从轻、减轻处罚或依法免于处罚。此后各直属海关以公告形式将总署这一通知向企业传达。比如上海海关2019年第4号公告《上海海关关于开展报关差错记录复核工作的公告》（见链接7.14）

实施情况

制度完备，实施充分，目前进出口企业采用“提前申报”模式已常态化，但相关制度还需进一步细化，容错机制需进一步健全。提前申报修改报关单相关信息不予记录报关差错，确实免除了企业的很大顾虑，但提前申报下违规行为主动披露后如何处罚，尚缺乏公开透明的管理规定，约束了企业做“提前申报”的主动性。另，对于进口货物，按照第74号公告第六条“提前申报的进口货物应当适用装载该货物的运

输工具申报进境之日实施的税率和汇率”。这一规定就使得企业可能面临运输工具申报进境时遇到税率和汇率变化，还要根据实际情况办理退补税的复杂操作。

建议

海关总署对提前申报的容错机制做出详细规定并公布，进一步推进提前申报制度的充分实施。

1.2 每一成员应酌情规定以电子格式提交单证，以便在货物抵达前处理此类单证。

实施情况

中国海关全面实施自动化通关系统，舱单以及进出口货物报关单证均可以电子方式提交。从 2019 年 1 月 1 日起，舱单及相关电子数据变更作业也实现了无纸化。

2018 年，中国海关还对检验检疫转隶后部分单证的电子化工作予以推进。（见链接 7.15）

2018 年 10 月 9 日，商务部、海关总署联合发布 2018 年第 82 号《关于公布货物进口许可证件申领和通关无纸化作业有关事项的公告》。（见链接 7.16）

2018 年 10 月 29 日和 30 日，海关总署连续发布 9 个公告（2018 年第 145-153 号公告），对 21 种联网证件实施联网核查。（见链接 7.17）

2018 年 11 月 5 日，人民网发布新闻：11 月 1 日起进出口环节监管证件联网核查实现全覆盖。（见链接 7.18）

2018 年 12 月 4 日，海关总署发布 2018 年第 180 号《关于全面开展舱单及相关电子数据变更作业无纸化的公告》。（见链接 7.19）

2018 年 12 月 10 日，海关总署发布 2018 年第 193 号《关于全面推行转关作业无纸化的公告》。（见链接 7.20）

2019 年 3 月 25 日，海关总署、国家药品监督管理局联合发布 2019 年第 56 号《关于〈进口药品通关单〉等 3 种监管证件扩大实施联网核查的公告》。（见链接 7.21）

总体评价

充分实施。

2. 电子支付

每一成员应在可行的限度内，采用或设立程序，允许选择以电子方式支付海关对进口和出口收取的关税、国内税、规费及费用。

规章及制度

2011年3月发布的海关总署公告2011年第17号《关于开展海关税费电子支付业务的公告》，明确由第三方支付系统承担企业端海关税费的支付操作。（见链接7.22）

2014年1月14日，海关总署发布2014年第6号《关于进出境国际航行船舶代理企业船舶吨税电子支付备案的公告》，明确船舶吨税可以以电子方式（电子口岸）支付。（见链接7.23）

2017年9月19日，海关总署发布第44号公告，简化了海关税费电子支付作业流程，调整了税金实扣的步骤，取消了现场海关通过打印税款缴款书触发税款实扣的操作，改为税款预扣成功后，海关通关业务系统自动发送税款实扣通知，税款扣缴成功且报关单符合放行条件的，系统自动放行，从而进一步提升通关效率，降低企业通关成本。（见链接7.24）

2018年1月16日，海关总署发布第10号《关于进行〈海关专用缴款书〉打印改革试点的公告》，决定自2018年1月19日起，在上海海关和南京海关进行《海关专用缴款书》打印改革试点，企业可以通过“互联网+海关”一体化网上办事平台（<http://online.customs.gov.cn>）自行打印版式化《海关专用缴款书》（见链接7.25）。

2018年6月27日，海关总署发布第74号《关于推广新一代海关税费电子支付系统的公告》，决定自2018年7月1日起在全国推广新一代海关税费电子支付系统。（见链接7.26）

2018年7月24日，海关总署、财政部、国家税务总局、国家档案局联合发布2018年第100号《关于进行〈海关专用缴款书〉打印改革试点的公告》，决定自2018年8月31日起，扩大《海关专用缴款书》打印改革试点范围，企业可以通过“互联网+海关”一体化网上办事平台“我要查”相关功能下载电子《海关专用缴款书》。（见链接7.27）

2018年9月14日，海关总署发布2018年第117号《关于原海关电子税费支付系统停止使用的公告》，决定自2018年10月1日起停止运行原电子支付系统。（见链接7.28）

2018年9月29日，海关总署发布2018年第122号《关于扩大新一代海关税费电子支付系统适用范围的公告》，决定自10月1日起将新一代海关税费电子支付系统支持的税费种类扩大到船舶吨税、税款类保证金、滞报金。（见链接7.29）

2018年11月16日，海关总署发布169号《关于全面推广〈海关专用缴款书〉打印改革的公告》，所有进出口企业可以在电子缴纳税款后，直接通过“互联网+海关”或国际贸易“单一窗口”标准版下载电子《海关专用缴款书》。（见链接7.30）

2019年6月25日，中国电子口岸数据中心青岛分中心发布更新公告，增加收发货人法人卡可授权申报单位打印版式税单。（见链接7.31）

实施情况

中国海关实现电子支付的税费种类包括：进出口关税、反倾销税、反补贴税、进口环节代征税、废弃电器电子产品处理基金、缓税利息、滞纳金、船舶吨税、税款类保证金、滞报金。

初步估计电子方式支付海关税款的比率已达到95%以上。（见链接7.32、7.33）

2018年7月1日起，中国海关在全国推广新一代海关税费电子支付系统，该系统通过财关库银横向联网实现海关税费信息在海关、国库、商业银行等部门之间电子流转、税款电子入库，从而提高了企业的税款电子支付效率。（见链接7.26）

2018年11月19日起，中国海关全面推广《海关专用缴款书》企业自行打印改革，税单实现无纸化。（见链接7.30）

3. 将货物放行与关税、国内税、规费和费用的最终确定相分离

总体评价

完全实现。随着2017年7月1日起全国通关一体化的实施，“一次申报、分步处置”得以落实，绝大部分符合海关合规要求，税款及时缴纳或者有足额担保的进出口货物可以自动放行，其余系统留置部分当中涉及关税征收事项的货物在提交担保后也可以先行提货，从而完全实现了货物放行与关税、国内税、规费和费用的最终确定相分离。

2019年8月下旬，中国海关在全国10个隶属海关启动了进口货物“两步申报”通关模式试点，企业在概要申报后经海关同意可提离货物，

然后在规定时间内完成完整申报。此举意在进一步实现海关申报的步骤、动态化管理,实施效果有待进一步观察。(见链接 7.34)

3.1 每一成员应采用或设立程序,规定如关税、国内税、规费及费用的最终确定不在货物抵达前或抵达时作出或不能在货物抵达后尽可能快地作出,则可在最终确定作出前放行货物,条件是所有其他管理要求均符合。

实施情况

可以通过担保实现税费确定及征收前的货物放行。2018年3月公布的《中华人民共和国海关企业信用管理办法》,规定对一般认证企业可以适用“海关收取的担保金额可以低于其可能承担的税款总额或者海关总署规定的金额”,对高级认证企业可以适用“向海关申请免除担保”。(见链接 7.35)

2018年8月,海关总署关税司加急发函给中国银行保险监委会财产保险监管部,征求开展“关税保证保险改革试点”的意见。海关总署要求9月1日起在10个直属海关通过3家保险公司试行2个月,10月31日结束试行。中国的“BOND”政策开始正式试点,中国海关开始用市场化,商业化的手段为税收提供担保,方便和提高效率的同时大大降低企业的资金占用成本。(见链接 7.36)

2018年10月30日,海关总署、银保监会联合发布2018年第155号《关于开展关税保证保险通关业务试点的公告》,从11月1日起在全国范围开展关税保证保险改革。(见链接 7.37)

2018年12月26日,海关总署发布2018年第215号《关于关税保证保险应用于汇总征税的公告》,决定于2019年1月1日起企业可凭《关税保证保险单》办理汇总征税。(见链接 7.38)

2019年6月,大连海关首票高级认证企业免担保完成备案,标志着“高级认证企业免担保”政策在基层海关的真正落地。(见链接 7.39)但此项制度目前在全国海关还鲜有报道,各地海关执行情况差异较大,总体而言,受益企业数量有限。

总体评价

初步实现并不断完善。

建议

目前“关税保证保险”和“汇总征税”两项政策只适用于“进出口收

发货人”，不适用于报关企业。海关角度的考虑是：按照《海关法》第 54 条规定，进口货物的收货人、出口货物的发货人、进出境物品的所有人是关税的纳税义务人，报关企业接受进出口收发货人的委托办理报关纳税手续，虽然向海关缴纳关税，但是报关企业代理行为产生的法律后果最终由进出口收发货人承担，因此其不是纳税义务人，而是纳税义务人的代理人。

从出发点看，引入上述两项政策的根本目的是服务中小企业，提高贸易便利化，降低通关成本。而在通关过程中，中小企业往往没有完备的内部进出口部门，有些甚至未在海关注册备案，其在报关单中仅体现为消费使用单位，无法也无足够实力向银行或保险机构申请“关税保证保险”或其它担保形式，因此需要依赖专业的报关企业为其办理复杂的通关手续并垫缴税款。而报关企业往往资金有限，不可能动用大额流动资金或银行担保为中小企业垫付税款。

如果报关企业能被赋予“关税保证保险”及“汇总征税”功能，其代缴关税能力就能得到极大提高，从而更好地服务中小企业客户，而海关和保险机构也无需对大量中小企业的资质和信用状况进行一一鉴别，只需对专业化报关企业管理即可。此举既能提高税收保障，也能降低风险。实际上，原东方支付平台就曾赋予报关企业“担保支付”功能，多年来一直运行良好，鲜见国家税款无法收缴的情况。以此作为参照，可以考虑将“关税保证保险”及“汇总征税”两项税收优惠政策覆盖到报关企业。

3.2 作为此种放行的条件，一成员可要求：

(a) 支付在货物抵达前或抵达时确定的关税、国内税、规费及费用，对尚未确定的任何数额以保证金、押金等形式或其法律法规规定的另一适当形式提供担保；或

规章及制度

国务院令 第 581 号《中华人民共和国海关事务担保条例》第四条规定：“有下列情形之一的，当事人可以在办结海关手续前向海关申请提供担保，要求提前放行货物：

- (一) 进出口货物的商品归类、完税价格、原产地尚未确定的；
- (二) 有效报关单证尚未提供的；
- (三) 在纳税期限内税款尚未缴纳的；

(四) 滞报金尚未缴纳的;

(五) 其他海关手续尚未办结的。” (见链接 7.40)

2014 年实施的海关总署令第 213 号《中华人民共和国海关审定进出口货物完税价格办法》第四十九条规定:“海关审查确定进出口货物的完税价格期间, 纳税义务人可以在依法向海关提供担保后, 先行提取货物。” (见链接 7.41)

从制度层面看, 通过提供担保, 海关可以在货物的税费确定及缴纳前放行货物。

中国海关在“互联网+海关”的办事指南中, 也发布了与担保相关的办事指南: 税款担保放行的申请、税款担保延期的申请、税款担保销案的申请、减免税货物税款担保。(见链接 7.42、7.43、7.44、7.45)

实施情况

实践中, 目前各口岸海关实施执行存在一定差异, 有符合《担保条例》规定情形但现场海关不同意企业交保放行的情况发生, 担保的便利化程度和商界期待有一定差距。

或

(b) 以保证金、押金等形式或其法律法规规定的另一种形式提供担保。

规章及制度

海关总署令 124 号《中华人民共和国海关进出口货物征税管理办法》第七十八条规定:“除另有规定外, 税款担保期限一般不超过 6 个月, 特殊情况经直属海关关长或者其授权人批准可以酌情延长。

税款担保一般应为保证金、银行或者非银行金融机构的保函, 但另有规定的除外。” (见链接 7.46)

总体评价

此条在中国海关得到充分落实。2018 年以来关税保证保险逐渐推广使用, 创造了海关担保新形式。

3.3 此类担保不得高于该成员所要求的担保所涵盖货物最终应支付的关税、国内税、规费及费用的金额。

规章及制度

《中华人民共和国海关事务担保条例》第十四条规定：“当事人提供的担保应当与其需要履行的法律义务相当，除本条例第七条第二款规定的情形外，担保金额按照下列标准确定：

（一）为提前放行货物提供的担保，担保金额不得超过可能承担的最高税款总额；”

总体评价

此条在中国海关得到充分落实。

3.4 如已发现应予以货币处罚或处以罚金的违法行为，可要求对可能实施处罚和罚金提供担保。

规章及制度

《中华人民共和国海关行政处罚实施条例》第三十九条规定：“有违法嫌疑的货物、物品、运输工具无法或者不便扣留的，当事人或者运输工具负责人应当向海关提供等值的担保，未提供等值担保的，海关可以扣留当事人等值的其他财产。”（见链接 7.47）

《中华人民共和国海关办理行政处罚案件程序规定》第五十条规定：“有违法嫌疑的货物、物品、运输工具无法或者不便扣留的，当事人或者运输工具负责人向海关提供担保时，办案人员应当制作收取担保凭单送达当事人或者运输工具负责人，收取担保凭单由办案人员、当事人、运输工具负责人或者其代理人签字或者盖章。”（见链接 7.48）

总体评价

充分实施。

3.5 第 3.2 和 3.4 款所列担保应在不再需要时予以退还。

规章及制度

《中华人民共和国海关事务担保条例》第二十条规定：“有下列情形之一的，海关应当书面通知当事人办理担保财产、权利退还手续：

（一）当事人已经履行有关法律义务的；

- (二) 当事人不再从事特定海关业务的;
- (三) 担保财产、权利被海关采取抵缴措施后仍有剩余的;
- (四) 其他需要退还的情形。”

《中华人民共和国海关办理行政处罚案件程序规定》第五十一条规定,“海关依法解除担保的,应当制发解除担保通知书送达当事人或者运输工具负责人。”

总体评价

充分实施。

3.6 本条规定不得影响一成员对货物进行检查、扣留、扣押或没收或以任何与其 WTO 权利和义务不相冲突的方式处理货物的权利。

规章及制度

《中华人民共和国海关事务担保条例》第十八条规定:“被担保人在规定的期限内未履行有关法律义务的,海关可以依法从担保财产、权利中抵缴。当事人以保函提供担保的,海关可以直接要求承担连带责任的担保人履行担保责任。

担保人履行担保责任的,不免除被担保人办理有关海关手续的义务。海关应当及时为被担保人办理有关海关手续。”

总体评价

充分实施。

4. 风险管理

4.1 每一成员应尽可能采用或设立为海关监管目的的风险管理制度。

规章及制度

2004年4月,中国海关正式启动实施《2004—2010现代海关制度第二步发展战略规划》,以建立健全风险管理机制为中心环节,努力建设“耳聪目明”的智能型海关,各项改革和建设不断取得新的成果。(见链接 7.49)

国务院令第 670 号将《中华人民共和国海关稽查条例》第九条修改为:

“海关应当按照海关监管的要求,根据与进出口货物直接有关的企业、单位的进出口信用状况和风险状况以及进出口货物的具体情况,确定海关稽查重点。”(见链接 7.50)

2017年6月28日,海关总署公告2017年第25号《关于推进全国海关通关一体化改革的公告》,提及“启用全国海关风险防控中心和税收征管中心”,中国海关通过在全国设立的三个风险防控中心(上海,青岛,黄埔)和三个税收征管中心(上海、广州、京津)来统一进行风险管理。(见链接 7.51)

2018年检验检疫并入海关后,在8月公布的海关总署“三定”方案中,新设立了风险管理司,对其职责定义为:拟订海关风险管理制度并组织实施,承担组织海关风险监测工作,建立风险评估指标体系、风险监测预警和跟踪制度、风险管理防控机制。协调开展口岸相关情报收集、风险分析研判和处置工作,研究提出大数据海关应用整体规划、制度、方案并组织实施,定期发布口岸安全运行报告,指挥、协调处置重大业务风险和安全风险。

实施情况

海关对进出口货物的报关数据通过自动化信息系统和人工审核实施安全准入和税收风险综合甄别、分类并在此基础上采取相对应的管理措施。

总体评价

实施充分,但风险管理能力需进一步加强。

从海关总署官网“信息公开>双随机、一公开>进出口货物的一般监管(货物)”栏目公布的“预定式布控查验查获率”(预定式布控是一种基于风险分析的随机抽查方法)中可以看出,该类查验的查获率较低而且趋于下降,2017年全年平均为9.6%,2018年1-7月平均为5.72%,8-12月的平均查获率仅为3.95%。这从某种程度反映出中国海关的整体风险管理能力还较弱。(见链接 7.52)

通关一体化后,全国海关实行统一的风险管理组织架构和风险参数设置,有利于中国海关提高和加强自身的风险管理能力。但出入境检验检疫并入海关后,海关的风险管理范围进一步扩大。在国门安全管控方面,海关在原有安全准入(出)、税收征管风险防控基础上,增加了卫生检疫、动植物检疫、商品检验、进出口食品安全监管等风险管

理职责，这对新海关是一个较大的挑战。

4.2 每一成员设计和运用风险管理时应以避免任意或不合理的歧视或形成对国际贸易变相限制的方式进行。

实施情况

没有发现任意或不合理的歧视或对国际贸易的变相限制。

4.3 每一成员应将海关监管及在可能的限度内将其他相关边境监管集中在高风险货物上，对低风险货物加快放行。作为其风险管理的一部分，一成员还可随机选择货物进行此类监管。

实施情况

全国通关一体化后，中国海关通过对企业、商品、进口国、税号以及贸易管制等各种要素，在全国范围内，运用系统大数据分析，通过设置前述不同风险参数，区分不同风险等级货物，分别采取不同的管理措施，从而加快货物放行速度。

但关检融合后，这一问题变得更为复杂，主要是原检验检疫系统对于一些风险的管控不够科学合理，而且检验检疫通过参数设置来进行风险管理的意识和能力相对欠缺，海关要将其风险参数并入统一的系统有一定难度。

总体评价

基本实施。

4.4 每一成员应将通过选择性标准进行的风险评估作为风险管理的依据。此类选择性标准可特别包括协调制度编码、货物性质与描述、原产国、货物装运国、货值、贸易商守法记录以及运输工具类型。

总体评价

基本实施。

5. 后续稽查

5.1 为加快货物放行，每一成员应采用或设立后续稽查以保证海关及其他相关法律法规

规得以遵守。

规章及制度

2016年6月17日，国务院令 第670号《关于修改〈中华人民共和国海关稽查条例〉的决定》。（见链接 7.53）

2005年8月28日，海关总署令 第79号《〈中华人民共和国海关稽查条例〉实施办法》。2016年9月26日，海关总署令 第230号公布《〈中华人民共和国海关稽查条例〉实施办法》，从2016年11月1日起实施，同时废止了海关总署令 第79号。（见链接 7.54）。

伴随着全国通关一体化的实施，海关总署 2017年第28号发布《关于开展后续核查工作的公告》，对货物放行后的核查提出管理要求。（见链接 7.55）。

总体评价

充分实施。

5.2 每一成员应以风险为基础选择一当事人或货物进行后续稽查，可包括适当的选择标准。每一成员应以透明的方式进行后续稽查。如该当事人参与稽查且已得出结果，则该成员应立即将稽查结论、当事人的权利和义务以及作出结论的理由告知被稽查人。

规章及制度

《海关稽查条例》及《稽查条例实施办法》对海关开展稽查的相关程序，包括事先告知、事后出具《海关稽查结论》、鼓励企业主动披露等做出了规定。

实施情况

海关稽查时限不确定，一次稽查可能延续数月甚至一年以上，为企业配合海关开展稽查工作造成困难。

总体评价

充分实施。

建议

就稽查的时限安排做出程序性规定，提高稽查效率，方便企业配合。

5.3 在后续稽查中获得的信息可用于进一步的行政或司法程序。

总体评价

基本实施，有改进余地。

5.4 各成员在可行的情况下，应在实施风险管理时使用后续稽查结论。

总体评价

充分实施。

6. 确定和公布平均放行时间

规章及制度

国务院《落实“三互”推进大通关建设改革方案》第（十八）条明确：“建立进出口货物口岸放行时间评价体系，统一评测、公布全国口岸平均通关效率。”（见链接 7.56）

2016年11月25日，海关总署在其官方信息平台“海关发布”公众号上，发表了《重新定义！“整体通关时间”和“海关通关时间”怎么算？》的文章，指出“最近海关总署统计司根据世界贸易组织（WTO）推荐的统计方法并结合我国实情，重新定义了我国的进出口货物放行时间，并给出了“整体通关时间”和“海关通关时间”两个统计口径。并详细介绍了通关时间的定义：文章并指出：“未来中国海关将在世界贸易组织（WTO）和世界海关组织（WCO）贸易便利化主题下的各项活动中发布相关数据，更广泛地将其应用于与贸易伙伴国之间贸易便利化合作成果评价。”这表明中国海关正在朝着“公布平均放行时间”方向不断努力。（见链接 7.57）

实施情况

部分实施。

6.1 鼓励各成员定期并以一致的方式测算和公布其货物平均放行时间，使用特别包括世界海关组织（本协定中称 WCO）《世界海关组织放行时间研究》等工具。

总体评价

部分实施。海关总署在其官方信息平台“海关发布”微信公众号上的文章《重新定义!“整体通关时间”和“海关通关时间”怎么算?》中,提及统计司制作了《2011—2015年中国海关进出口货物通关时间研究报告》,其中提及口岸清关货物,进口海关通关时间由2011年的48.5小时缩短到2015年的28.9小时,缩短了40.4%,对进口货物整体通关效率提升的贡献率达到87.7%。出口海关通关时间由2011年的6.5小时,缩短到2015年的2.5小时,缩短了61.5%。

另,2017年7月18日,人民日报发布了《出口货物通关时间压为1.2小时》的新闻,提及“5月当月进口平均通关时间为19.4小时,出口平均通关时间为1.2小时。”(见链接7.58)

2017年12月18日,中国海关在其官网以新闻报道的方式公布了2017年1—11月的全国平均“海关通关时间”:进口海关通关时间为16.7小时,较2016年全年缩短33.6%;出口货物的海关通关时间为1.13小时,缩短37%(见链接7.59)

官方数据称,2017年全国进口货物海关通关时间为15.9小时,比上年减少9.2小时,缩短36.7%;出口货物海关通关时间为1.1小时,比上年减少0.7小时,缩短38.9%。(见链接7.60)

虽然中国海关还未进行制度化地定期公布货物平均通关时间,但上述的数据公开已是前进了一大步。正如海关所述,“由于我国口岸单位多、关系复杂,整体通关时间与发达国家相比仍明显偏长。此外,受客观因素影响,全国各主要口岸间通关效率差异较大”,海关所能影响的仅是“海关通关时间”,货物的“整体通关时间”(即WCO的放行时间)要依赖顶层设计,对口岸相关单位进行整体的流程优化和整合。中国海关需尽快做好出入境检验检疫并入后相关的流程优化,将“海关通关时间”进一步压缩。

6.2 鼓励各成员与委员会分享其在测算平均放行时间方面的经验,包括所使用的方法、发现的瓶颈问题及对效率产生的任何影响。

总体评价

部分实施。上述的《重新定义!“整体通关时间”和“海关通关时间”怎么算?》中部分提及这一问题。

7. 对经认证的经营者的贸易便利化措施

规章及制度

2018年中国海关公布实施的海关总署令237号《中华人民共和国海关企业信用管理办法》，以及海关总署2018年第32号《关于〈中华人民共和国海关企业信用管理办法〉及相关配套制度实施有关事项的公告》中对经认证的经营者的贸易便利化措施予以明确。2018年12月，海关总署公告178号《关于实施〈中华人民共和国海关企业信用管理办法〉有关事项的公告》和海关总署公告第177号《关于公布〈海关认证企业标准〉的公告》，都增加了关检融合后检验检疫的内容。（见链接7.61、7.62、7.63、7.64）

总体评价

较充分实施。海关总署2018年178号及177号公告，均将检验检疫的相关内容整合到信用管理和认证企业标准中。

7.1 每一成员应根据第7.3款给予满足特定标准的经营者，下称经认证的经营者，提供与进口、出口或过境手续相关的额外的贸易便利化措施。或者，一成员可通过所有经营者均可获得的海关程序提供此类贸易便利化措施，而无需制定单独计划。

规章及制度

海关总署令237号《中华人民共和国海关企业信用管理办法》规定：

“第二十三条 一般认证企业适用下列管理措施：

- （一）进出口货物平均查验率在一般信用企业平均查验率的50%以下；
- （二）优先办理进出口货物通关手续；
- （三）海关收取的担保金额可以低于其可能承担的税款总额或者海关总署规定的金额；
- （四）海关总署规定的其他管理措施。

第二十四条 高级认证企业除适用一般认证企业管理措施外，还适用下列管理措施：

- （一）进出口货物平均查验率在一般信用企业平均查验率的20%以下；
- （二）可以向海关申请免除担保；
- （三）减少对企业稽查、核查频次；
- （四）可以在出口货物运抵海关监管区之前向海关申报；

- (五) 海关为企业设立协调员；
- (六) AEO 互认国家或者地区海关通关便利措施；
- (七) 国家有关部门实施的守信联合激励措施；
- (八) 因不可抗力中断国际贸易恢复后优先通关；
- (九) 海关总署规定的其他管理措施。”

海关总署 2018 第 178 号《关于实施〈中华人民共和国海关企业信用管理办法〉有关事项的公告》规定：“四、除《信用办法》第二十三条规定的情形外，一般认证企业还适用下列管理措施：

- (一) 进出口货物平均检验检疫抽批比例在一般信用企业平均抽批比例的 50% 以下（法律、行政法规、规章或者海关有特殊要求的除外）；
- (二) 出口货物原产地调查平均抽查比例在一般信用企业平均抽查比例的 50% 以下；
- (三) 优先办理海关注册登记或者备案以及相关业务手续，除首次注册登记或者备案以及有特殊要求外，海关可以实行容缺受理或者采信企业自主声明，免于实地验核或者评审。

五、除《信用办法》第二十四条规定的情形外，高级认证企业还适用下列管理措施：

- (一) 进出口货物平均检验检疫抽批比例在一般信用企业平均抽批比例的 20% 以下（法律、行政法规、规章或者海关有特殊要求的除外）；
- (二) 出口货物原产地调查平均抽查比例在一般信用企业平均抽查比例的 20% 以下；
- (三) 优先向其他国家（地区）推荐食品、化妆品等出口企业的注册。”

总体评价

较充分实施，原检验检疫的相关便利化措施已整合进信用管理办法。

7.2 成为经认证的经营者的特定标准应与遵守一成员的法律、法规或程序所列要求或未遵守的风险相关。

- (a) 此类标准应予以公布，可包括：

规章及制度

已公布的《海关认证企业标准》包含以上内容。

总体评价

充分实施。

- (i) 遵守海关和其他相关法律、法规的适当记录；

规章及制度

《海关认证企业标准》中，高级认证和一般认证通用标准第三条“守法规范标准”均明确了“遵守法律法规、进出口业务规范、海关管理要求、外部信用”四个方面要求。

总体评价

充分实施。

- (ii) 允许进行必要内部控制的记录管理系统；

规章及制度

《海关认证企业标准》中，高级认证和一般认证通用标准第一条“内部控制标准”均明确了“组织机构控制、进出口业务控制、内部审计控制、信息系统控制”四个方面要求。

总体评价

充分实施。

- (iii) 财务偿付能力，在适当时，包括提供足够的担保 / 保证；及

规章及制度

《海关认证企业标准》的一般认证和高级认证通用标准里，都对企业的偿付能力和缴税能力进行了规定：“13. 综合财务状况：企业在偿付、盈利、缴税能力方面整体状况良好，综合速动比率、现金流动负债比率、资产负债率、营业利润率、净资产收益率等财务状况在安全或者正常范围内。”

海关总署 2019 年 3 月发布第 46 号《关于公布〈海关认证企业标准〉财务状况类指标认定标准的公告》，对认证企业的财务状况类指标的认定标准予以明确。（见链接 7.65）

总体评价

充分实施。

- (iv) 供应链安全。

规章及制度

《海关认证企业标准》的一般认证企业通用标准第 25 条“商业伙伴安全”、第 29 条“危机管理”中均有此类要求。在高级认证企业通用标准第 26 条“商业伙伴安全”、第 31 条“安全培训”中均有此类要求。

总体评价

充分实施。

- (b) 此类标准不得：

- (i) 设计或实施从而在适用相同条件的经营者之间给予或造成任意或不合理的歧视；
且

总体评价

相同信用的企业实施相同的海关管理措施，中国海关没有歧视。

- (ii) 在可能的限度内，限制中小企业的参与。

规章及制度

《中华人民共和国海关企业信用管理办法》没有限制中小企业参与的条款。

总体评价

充分实施。

7.3 根据第 7.1 款提供的贸易便利化措施应至少包括以下措施中的 3 条措施：

- (a) 酌情降低单证和数据要求；
- (b) 酌情降低实际检查和审查比例；

- (c) 酌情加快放行时间;
- (d) 延迟支付关税、国内税、规费和费用;
- (e) 使用总担保或减少担保;
- (f) 在特定时间内对所有进口或出口进行一次性海关申报; 及
- (g) 在经认证的经营者的场所或经海关批准的另外地点办理货物结关。

实施情况

有关 AEO 便利, (b)、(c)、(d)、(e)、(g) 五个方面均已得到实施, 其他内容有待实施。

总体评价

较为充分实施。

7.4 鼓励各成员根据国际标准制定经认证的经营者计划, 如存在此类标准, 除非此类标准对实现所追求的合法目标不适当或无效果。

规章及制度

《中华人民共和国海关企业信用管理办法》充分融入了 WCO《全球贸易安全与便利标准框架》中“经认证的经营者(AEO)”制度的先进理念, 明确规定“认证企业”就是中国海关的 AEO, 适用我国与其他互认国家(地区)海关所赋予的优惠待遇和通关便利措施。

总体评价

充分实施。

7.5 为加强向经营者提供的贸易便利化措施, 各成员应向其他成员提供通过谈判互认经认证的经营者计划的可能性。

实施情况

2013 年 3 月, 中国与新加坡实现 AEO 互认(新加坡称为 STP-Plus)。

2014 年 4 月, 中韩实现 AEO 互认。

2014 年 5 月, 中国内地与香港地区实现 AEO 互认。

2015 年 11 月, 中国和欧盟实现 AEO 互认。

2017年7月，中国与新西兰实现 AEO 互认。

2017年9月，中国与瑞士实现 AEO 互认。

2017年11月，中国与以色列签署 AEO 互认安排。此前，中国已与 33 个国家和地区签署并实施了 AEO 互认安排。中国 AEO 企业货物出口到这些国家和地区时，查验率降低了 60% 至 80%，通关时间和通关成本降低了 50% 以上。2017年11月，由中国海关起草的世界海关组织 AEO 互认实施指南获得通过，这是中国海关首次在 AEO 领域成功引领制定国际规则。（见链接 7.66）

2018年6月13日，中国国务院总理李克强主持召开国务院常务会议，提出要优化进口通关流程，开展海关“经认证的经营者”（AEO）国际互认，提高进口贸易便利化水平。（见链接 7.67）

2019年6月，中国与日本实现 AEO 互认。

2019年7月，中国与白俄罗斯实现 AEO 互认。

总体评价

推进实施过程中。

7.6 各成员应在委员会范围内就有效的经认证的经营者计划交流相关信息。

实施情况

中国海关积极参与世界海关组织的 AEO 年度交流，分享 AEO 实施经验。

总体评价

充分实施。

8. 快运货物

规章及制度

中国海关 2003 年 11 月 18 日发布海关总署令第 104 号《中华人民共和国海关对进出境快件监管办法》，对于快件货物实施不同类别的清关申报方式，对于加速快件货物的流转发挥了积极作用。（见链接 7.68）。中国海关于 2016 年 3 月发布 19 号公告《关于启用新快件通关系统相关事宜的公告》，从 6 月 1 日起启用新快件通关系统，对 3 类快件进行了重新定义和划分，并更改了 3 类快件的报关单/清单格式。（见链接 7.69）

2018年9月海关总署发布的2018年第119号《关于升级新版快件通关管理系统相关事宜的公告》，是快件类货物关检融合申报的开始。（见链接 7.70）2018年11月，海关总署第243号令发布了修订后的《出入境快件检验检疫管理办法》。（见链接 7.71）

总体评价

充分实施。

8.1 每一成员应采用或设立程序，在维持海关监管的同时，应申请人申请，至少允许快速放行通过航空货运设施入境的货物。如一成员采用限制申请人的标准，则该成员可在公布的标准中要求申请人作为其快运货物申请获得第8.2款所述待遇的条件，应：

(a) 提供与处理快运货物相关的充足基础设施并支付海关费用，如申请人满足该成员关于此类处理在一特定设施中进行的要求；

规章及制度

《中华人民共和国海关对进出境快件监管办法》第十四条规定：“进出境快件通关应当在经海关批准的专门监管场所内进行，如因特殊情况需要在专门监管场所以外进行的，需事先征得所在地海关同意。运营人应当在海关对进出境快件的专门监管场所内设有符合海关监管要求的专用场地、仓库和设备。”

总体评价

充分实施。

(b) 在快运货物抵达前，提交放行所需的信息；

规章及制度

《中华人民共和国海关对进出境快件监管办法》第十八条规定：运营人需提前报关的，应当提前将进出境快件运输和抵达情况书面通知海关，并向海关传输或递交舱单或清单，海关确认无误后接受预申报。

总体评价

充分实施。

(c) 所确定的费用限于为提供第 8.2 款所述待遇所提供服务的近似成本内；

实施情况

中国海关为快件货物清关所提供的服务不收费。

总体评价

充分实施。

(d) 通过使用内部安保、物流和自提取到送达的追踪技术，对快运货物保持高度控制；

实施情况

国际快递企业对放行前的快件基本实现较为先进的全程追踪和控制。

总体评价

充分实施。

(e) 提供自提取到送达的快速运输；

总体评价

充分实施。

(f) 承担向海关支付货物全部关税、国内税、规费及费用的责任；

规章及制度

《中华人民共和国海关对进出境快件监管办法》第二十条规定：“除另有规定外，运营人办理进出境快件报关手续时，应当按本办法第十一条、第十二条、第十三条分类规定分别向海关提交有关报关单证并办理相应的报关、纳税手续。”

总体评价

充分实施。

(g) 在遵守海关和其他有关法律法规方面拥有良好记录；

规章及制度

《中华人民共和国海关企业信用管理办法》对拥有良好信用记录的企业，包括国际快递业企业提供通关便利。

总体评价

充分实施。

(h) 遵守与有效执行成员法律法规和程序性要求直接相关的、特别与第 8.2 款中所述待遇相关的其他条件。

实施情况

中国对从事国际快递业务的企业设定了较为严格的准入门槛，整体合规状况良好。

总体评价

充分实施。

8.2 在符合第 8.1 和 8.3 款的前提下，各成员应：

(a) 最大限度减少依照第 10 条第 1 款放行快运货物所需的单证，并在可能的情况下，规定对某些货物根据一次性提交的信息予以放行；

规章及制度

根据《关于启用新快件通关系统相关事宜的公告》，快件运营人应按照快件类别（文件类、个人物品类、价值在 5000 元人民币及以下货物类）分别向海关递交不同的报关单证。就单纯的报关单而言：文件类快件递交 A 类报关单 / 清单；

个人自用物品类递交 B 类报关单 / 清单；

价值在 5000 元人民币及以下货物类快件：递交 C 类报关单 / 清单；

实施情况 A、B 及 C 类报关单 / 清单，均是简化的特殊格式报关单，而且由快件企业通过电子数据交换方式报关，海关审核放行速度较快。

总体评价

较为充分实施。条件是放行所需信息已提交。

(b) 规定在正常情况下当快运货物抵达后尽快放行，但条件是放行所需信息已提交；

实施情况

快递运营企业按照上述分类递交不同的申报单证，在确保资料准确的前提下，海关会尽快放行。

总体评价

较为充分实施。

(c) 努力将 (a) 和 (b) 项中所述的待遇适用于任何重量或价值的货物，同时认可允许一成员要求额外入境程序，包括申报、证明单证及支付关税和国内税，并根据货物种类限制此种待遇，但条件是此种待遇不仅限于如文件等低值货物；及

规章及制度

中国海关现行有效的快件制度对快件按照价值及用途进行区分，对于货物重量没有限定。

但对于高价值货物（现在规定是 5000 元人民币以上的快件货物）需按正式货物报关方式进行申报。

总体评价

较为充分实施。

(d) 在可能的情况下，除某些特定货物外，规定免于征收关税和国内税的微量货值或应纳税额。与以 GATT1994 第 3 条一致的方式适用于进口的国内税，如增值税和消费税等，不受本条约束。

规章及制度

《中华人民共和国进出口关税条例》第四十五条规定：“下列进出口货物，免征关税：

- (一) 关税税额在人民币 50 元以下的一票货物；
- (二) 无商业价值的广告品和货样；”（见链接 7.72）

总体评价

较为充分实施。

8.3 第 8.1 和 8.2 款不得影响一成员对货物进行查验、扣留、扣押、没收或拒绝入境或实施后续稽查的权力，包括使用风险管理系统相关的权力。此外，第 8.1 和 8.2 款不得妨碍一成员作为放行的条件，要求提交额外信息和满足非自动进口许可程序要求的权力。

规章及制度

《中华人民共和国海关对进出境快件监管办法》第十九条规定：“海关认为必要时，可对进出境快件予以径行开验、复验或者提取货样。”
《海关行政处罚实施条例》规定，对快递进出口货物、物品违反规定的可依法处置。

总体评价

充分实施。

9. 易腐货物

规章及制度

海关总署令第 138 号《中华人民共和国海关进出口货物查验管理办法》第十三条规定：“对于危险品或者鲜活、易腐、易烂、易失效、易变质等不宜长期保存的货物，以及因其他特殊情况需要紧急验放的货物，经进出口货物收发货人或者其代理人申请，海关可以优先安排查验。”
(见链接 7.73)

《中华人民共和国海关进出口货物查验操作规程》第五条规定：“对于危险品或者鲜活、易腐、易变质等不宜长期保存的货物，以及因其他特殊情况确需紧急验放的货物，经进出口货物收发货人或者其代理人申请，海关可以优先安排查验。”(见链接 7.74)

2018 年 8 月 22 日海关总署发布 2018 年第 109 号《关于“互联网+预约通关”的公告》，从 2018 年 10 月 30 日起，企业可以统一登陆“互联网+海关”一体化网上办事平台，应用“货物通关”模块的“预约通关”功能，在线填写并提交预约通关申请。预约通关的其中一个适用情形就是：鲜活、冷冻、易变质腐烂的需紧急通关的货物。(见链接 7.75)

2018 年 10 月 11 日，海关总署发布 2018 年第 130 号《关于发布〈海关集约封闭式集装箱查验场地设置规范（试行）〉的公告》，其中对口岸监管区内海关监管作业场所建设的冷链查验区进行了详细规定。(见链接 7.76)

2019年4月19日，海关总署发布2019年第68号《关于发布〈海关监管作业场所（场地）设置规范〉的公告》，对包括进口冷链食品、进境食用水生动物、进境水果、进境种苗、供港澳鲜活产品、血液等特殊物品相应的查验作业区在内的易腐货物相关海关监管作业场所（场地）具体设置提出了要求。（见链接 7.77）

实施情况

实践中，中国海关对易腐鲜活商品实行7×24小时的预约通关服务。从2018年10月30日起，企业可以统一登陆“互联网+海关”在线提交申请。

海关总署在2018年和2019年发布集装箱查验场地和查验作业区设置规范后，部分口岸海关停用了口岸监管区外的检验检疫查验场所，并在口岸监管区内兴建新的查验作业场地。例如深圳大鹏海关就在2018年底兴建了“国内首个‘关区内冷链专用查验平台’”（见链接 7.78）。但问题随之出现：口岸监管区内的冷链查验平台数量十分有限，在遇到货量增多或特殊疫情（如非洲猪瘟）等情况时，容易发生进口易腐货物大量积压情状。而沿用原先在监管区外冷库查验做法的冻肉进口主要口岸，如天津和上海，就较少遇到冻品货物查验积压的情况。

总体评价

实施较充分。海关在实践中对进出口易腐鲜活商品实施了相应的便利通关措施。随着2018年11月起企业可以在线提交预约通关申请，易腐鲜活商品的通关更加制度化和便利化。但部分口岸停止使用口岸监管区外查验作业场地，有时会导致易腐货物积压问题，需要引起重视。

建议

就易腐、鲜活、危险、救灾、特别贵重、医用急救等对时效要求特别高的进出口商品单独制定一个专门的通关制度。

重新评估与易腐货物相关的进口冷链食品、进境食用水生动物、进境水果、进境种苗、供港澳鲜活产品、血液等特殊物品相应查验作业区的设备规范，在风险可控的前提下，继续使用原监管区外的查验作业场地，以避免重复建设，提高查验效率。

9.1 为防止易腐货物可避免的损失或变质，在满足所有法规要求的前提下，每一成员

应规定易腐货物：

(a) 在通常情况下在可能的最短时间内予以放行；及

规章及制度

对于易腐货物，中国海关没有制定专门的易腐货物进出口管理制度。

实施情况

在实践中，如果进出口货物属于易腐鲜活品，各地海关均有相应的通关便利化措施予以保障。例如，设立鲜活货“绿色通道”、24小时预约通关、“即到即查，即查即放”、“先审后补担保放行”、“提前申报，预约加班”等众多优先和便捷措施，保证了这类货物的快速通关。易腐鲜活品大多是进出口法定检验商品，关检的良好配合是保证其快速通关的关键。中国出入境检验检疫于2018年4月20日起正式并入中国海关，8月1日起新版报关单正式启用，实施关检融合统一申报，通关单退出历史舞台。但关检合并后原检验检疫部分专业技术人员调离原岗、审单人员缺乏，造成易腐鲜活品的通关检疫审核有时出现延误，对其通关时效产生了不利影响。

总体评价

实施较充分。但关检融合引发的新问题亟待解决。

建议

保持专业技术岗位人员的稳定性和连续性，避免为调岗而调岗，保证岗位作业水准和效率。

(b) 适当的例外情况下，在海关和其他相关主管机关工作时间之外予以放行。

总体评价

基本实施。

9.2 各成员安排任何可能要求的查验时，应适当优先考虑易腐货物。

规章及制度

2006年2月1日开始实施的海关总署令第138号《中华人民共和国海

关进出口货物查验管理办法》第十三条规定：“对于危险品或者鲜活、易腐、易烂、易失效、易变质等不宜长期保存的货物，以及因其他特殊情况需要紧急验放的货物，经进出口货物收发货人或者其代理人申请，海关可以优先安排查验。”

总体评价

充分实施。（见链接 7.79）

9.3 每一成员安排或允许一进口商安排在易腐货物放行前予以正确储藏。该成员可要求进口商安排的任何储存设施均已经相关主管机关批准或指定。货物运至该储藏设施，包括经认证的经营者运输该货物，可能需获得相关主管机关的批准。应进口商请求，在可行并符合国内法律的情况下，该成员应规定在此类储藏设施中予以放行的任何必要程序。

实施情况

出入境口岸运营机构（码头、航空站等）可以在海关监管区兴建冷链仓储设施，其他企业也可以向海关申请建立冷链保税仓库，存放鲜活、易腐商品。

总体评价

充分实施。

9.4 如易腐货物的放行受到严重延迟，应书面请求，进口成员应尽可能提供关于延迟原因的信函。

实施情况

实际操作中，货物放行可能受码头、海关等不同方面的多重因素影响，发生延误时索取延迟原因的信函，既缺乏法律依据也缺乏可操作性，困难重重。

总体评价

未实施。

第 8 条：边境机构合作

1. 每一成员应保证其负责边境管制和货物进口、出口及过境程序的主管机关和机构相互合作并协调行动，以便利贸易。

规章及制度

2014 年底，国务院发布《落实“三互”推进大通关建设改革方案》，确立了：通过信息互换、监管互认、执法互助（简称“三互”），提高贸易便利化和贸易安全的目标。该方案明确提出“推进‘单一窗口’建设”，并对单一窗口建设提出了明确的时间表。（见链接 8.1）

2014 年 5 月 4 日，国务院办公厅发布《国务院办公厅关于支持外贸稳定增长的若干意见》（国办发〔2014〕19 号），提出“加快电子口岸建设，实行国际贸易‘单一窗口’受理，全面推进‘一次申报、一次查验、一次放行’，实现口岸部门和地方政府信息共享。”（见链接 8.2）

2014 年 7 月 17 日，海关总署与国家质检总局签署《关于深化关检协作共同促进外贸稳定增长合作备忘录》，明确了两部门将合作“全面推进关检合作‘三个一’，加快‘单一窗口’建设，推动实现信息互换、监管互认、执法互助。”（见链接 8.3）

近年来，国务院不断推进和深化简政放权放管结合优化服务改革（简称“放管服”），多次发文推进具体工作，着力解决多头执法、重复检查、标准不一等痼疾。（见链接 8.4）

2018 年，国务院进一步提出改善营商环境，推进“一网通办”等服务。（见链接 8.5）

2018 年，国务院启动机构改革，将国家质量监督检验检疫总局的出入境检验检疫管理职责和队伍划入海关总署。（见链接 8.6）

机构改革后，海关开始对大量相关法规、文件进行修改或废止，对相关程序进行梳理和整合，边境监管和服务进一步明晰、简化。（见链接 8.7）

自 2018 年 8 月 1 日起，海关进出口货物实行整合申报，报关单、报检单合并为一张报关单，报关报检面向企业端整合形成“四个一”，即“一

张报关单、一套随附单证、一组参数代码、一个申报系统”。具体举措包括：将原报关、报检单合计 229 个货物申报数据项精简到 105 个；原报关报检单据单证整合为一套随附单证（简化整合进口申报随附单证，将原报关、报检 74 项随附单据合并整合成 10 项，102 项监管证件合并简化成 64 项）；原报关报检参数整合为一组参数代码；原报关报检申报系统整合为一个申报系统。（见链接 8.8）

另外，海关还对企业报关报检资质进行了优化整合，全面取消了《入/出境货物通关单》，海关统一发送一次放行指令，海关监管作业场所经营单位凭海关放行指令为企业办理货物提离手续。（见链接 8.9）

2019 年 1 月，海关总署与市场监督管理总局联合发布 2019 年第 14 号《关于〈报关单位注册登记证书〉（进出口货物收发货人）纳入“多证合一”改革的公告》，简化了相关流程，自当年 2 月 1 日期施行。（见链接 8.10）

2019 年 5 月，海关总署与国家外汇管理局联合发布 2019 年 93 号《关于取消报关单收、付汇证明联和海关核销联的公告》，决定全面取消报关单收、付汇证明联和办理加工贸易核销的海关核销联，自 2019 年 6 月 1 日期施行。（见链接 8.11）

另外，自 2018 年以来，海关与其他口岸监管部门间推进单证联网核查的工作进度明显加快。（见链接 8.12）

实施情况

正在推进的项目包括：

1. “单一窗口”标准版改进；
2. “一站式作业”，在海关、边检、交通运输（陆路）、海事（水路）需要对同一运输工具、同一进出口货物进行检查时，实施联合登临检查；
3. 深化“放管服”改革；
4. 实现信息共享共用机制；
5. 继续深化进出境检验检疫划入海关后的机构改革后续工作。

总体评价

近年来国内边境监管机构合作逐步加强。2018 年以来，机构改革简化了相关边境监管机构和程序，机构改革后的流程与机制已经初步理顺，效能开始显现，得到企业一定好评，但其中一些深层次的融合效果还需继续观察。

建议

进一步理顺进出境检验检疫划入海关后的相关机制，合理设置机构和制度，继续整合简化相关工作程序，尤其是激发队伍积极性，保证改革举措的合理性与可行性，使改革效能充分发挥出来。

2. 每一成员应在可能和可行的范围内，与拥有共同边界的其他成员根据共同议定的条款进行合作，以期协调跨境程序，从而便利跨境贸易。此类合作和协调可包括：

- (a) 工作日和工作时间的协调；
- (b) 程序和手续的协调；
- (c) 共用设施的建设与共享；
- (d) 联合监管；
- (e) 一站式边境监管站的设立。

规章及制度

和中国内地接壤的有朝鲜、俄罗斯、蒙古、哈萨克斯坦、吉尔吉斯斯坦、塔吉克斯坦、阿富汗、巴基斯坦、印度、尼泊尔、不丹、缅甸、老挝和越南 14 个国家以及中国香港、澳门两个特别行政区。

2018 年 4 月 16 日，海关总署发布 2018 年第 30 号《关于启动实施 TIR 公约试点有关事项的公告》，决定启动《国际公路运输公约》（TIR）运输试点，试点口岸为霍尔果斯口岸、伊尔克什坦口岸、二连浩特公路口岸、满洲里公路口岸、绥芬河口岸。（见链接 8.13）

2018 年 5 月 14 日，海关总署发布 2018 年第 42 号《关于试点实施 TIR 公约有关事项的公告》，决定扩大 TIR 运输试点范围，进一步明确可以从事 TIR 运输的承运人及其车辆，增加大连港口岸为 TIR 运输试点口岸。（见链接 8.14）

2019 年 3 月 8 日，海关总署发布 2019 年第 41 号《关于扩大实施 TIR 公约试点有关事项的公告》，决定增加吉木乃口岸、巴克图口岸、阿拉山口口岸、都拉塔口岸为我国 TIR 运输试点口岸，自 2019 年 3 月 25 日起施行。（见链接 8.15）

2019 年 5 月 15 日，海关总署发布 2019 年第 90 号《关于全面实施 TIR 公约的公告》，决定在前期试点的基础上，全面实施 TIR 公约，自 2019 年 6 月 25 日起施行。（见链接 8.16）

实施情况

中国和接壤国家海关之间的公路货运通道总体情况、口岸监管服务协调和合作情况目前均无法通过公开渠道获得，有关实施情况无法做出客观评价。

建议

中国海关适时披露与接壤国家之间就《贸易便利化协定》《国际公路运输公约》合作、协调情况。

第 9 条：受海关监管的进口货物的移动

每一成员应在可行的范围内，并在所有管理要求得到满足的前提下，允许进口货物在其领土内在海关的监管下进行移动，从入境地海关移至予以放行或结关的其领土内另一海关。

规章及制度

《中华人民共和国海关法》第三十五条规定：“进口货物应当由收货人在货物的进境地海关办理海关手续，出口货物应当由发货人在货物的出境地海关办理海关手续。

经收发货人申请，海关同意，进口货物的收货人可以在设有海关的指运地、出口货物的发货人可以在设有海关的启运地办理海关手续。上述货物的转关运输，应当符合海关监管要求；必要时，海关可以派员押运。”（见链接 9.1）

《中华人民共和国海关关于转关货物的监管办法》（见链接 9.2）

海关总署令第 218 号《海关总署关于修改部分规章的决定》对《中华人民共和国海关关于转关货物的监管办法》进行了修改。（见链接 9.3）海关总署令第 235 号《关于公布〈海关总署关于修改部分规章的决定〉的令》对其再次进行了修改。（见链接 9.4）海关总署令第 240 号《关于公布〈海关总署关于修改部分规章的决定〉的令》也对其进行了修改。（见链接 9.5）海关总署公告 2018 年第 103 号《关于调整发布〈中华人民共和国海关关于转关货物监管办法〉等 6 部规章法律文书格式文本的公告》（见链接 9.6）

《中华人民共和国海关对过境货物监管办法》。（见链接 9.7）海关总署令第 198 号发布的《海关总署关于修改部分规章的决定》对其进行了修改。（见链接 9.8）海关总署第 240 号令《关于公布〈海关总署关于修改部分规章的决定〉的令》对其再次进行了修改。

《中华人民共和国海关加工贸易货物监管办法》（见链接 9.9）海关总署令第 235 号《关于公布〈海关总署关于修改部分规章的决定〉的令》对其进行了修改。海关总署第 240 号令《关于公布〈海关总署关于修

改部分规章的决定》的令》对其再次进行了修改。海关总署第 243 号令《关于公布〈海关总署关于修改部分规章的决定〉的令》也对其进行了修改。（见链接 9.10）

海关总署令第 233 号《关于公布〈中华人民共和国海关暂时进出境货物管理办法〉的令》。（见链接 9.11）

海关总署公告 2016 年第 86 号《关于海关特殊监管区域和保税监管场所保税物流流转管理的公告》。（见链接 9.12）

海关总署公告 2019 年第 127 号《关于开展“两步申报”改革试点的公告》。（见链接 9.13）

实施情况

中国海关监管的进口货物主要包括：进口贸易货物；进口保税货物；寄售代销、展销、维修、租赁的进口货物；来料加工、来件装配、来样加工、补偿贸易和合作、合资经营进口的料件装配、来样加工、补偿贸易和合作、合资经营进口的料、件、设备以及出口的产成品；过境货物、转运货物、通运货物；进出口展览品、礼品、样品、广告品和进口捐赠物资等。

中国海关监管进口货物的范围是：进口货物自进境起，到海关放行止；出口货物自向海关申报起，到出境止；加工装配、补偿贸易进口的料、件、设备，生产的产成品，以及寄售代销、租赁、保税货物自进境起，到海关办妥核销手续止，都必须受海关监管。

中国海关允许进口货物在其关境内在海关的监管下进行移动，从入境地海关转至予以放行或结关的其关境内另一海关。

总体评价

中国海关已经形成成熟的受海关监管的进口货物移动监管体系，持续实施受海关监管的进口货物移动的便利化措施。

第 10 条：与进口、出口和过境相关的手续

1. 手续和单证要求

规章及制度

中国海关在进口、出口和过境相关手续方面，制度较为完备、清晰。（见链接 10.1）

海关总署令第 103 号《中华人民共和国海关进出口货物申报管理规定》第二章“申报要求”、第四章“申报单证”，对进出口货物申报手续和单证要求做出了明确规定；第二十四条规定：“转运、通运、过境货物及快件的申报规定，由海关总署另行制定。”（见链接 10.2、10.3）

1.1 为使进口、出口和过境手续的发生率和复杂度降到最低，并减少和简化进口、出口和过境的单证要求，同时考虑到合法政策目标及情形变化、相关新信息和商业惯例、方法和技术的可获性、国际最佳实践及利益相关方的意见，每一成员应审议此类手续和单证要求，并根据审议结果，酌情保证此类手续和单证要求：

实施情况

近年来中国海关不断深化改革，尤其是自 2018 年 4 月 20 日起，出入境检验检疫管理职责和队伍划入海关，这是近年来口岸治理结构上的一次大变革，将给口岸管理带来巨大的变化。变化立竿见影，一是 2018 年 11 月 1 日将进出口环节需验核的监管证件从 86 种减至 48 种；二是 2018 年 6 月 1 日取消通关单，8 月 1 日报关单、报检单合二为一，申报单证、作业系统、风险研判、指令下达、现场执法实现“五统一”，海关监管、检验检疫两大口岸通关作业环节历史性融为一体；三是出台《海关全面深化业务改革 2020 框架方案》，在更高起点、更高层次、更高目标上持续推进全面深化改革，在全国通关一体化重要领域和关键环节取得新突破。世界银行发布的《2019 年营商环境报告》显示，中国跨境贸易排名从第 97 位提升至第 65 位，上升 32 位，说明中国的口岸营商环境得到了大幅改善，通关便利化、贸易便利化水平得到明

显提高。（见链接 10.4）

尽管海关做了大量简化单证工作，但是与其它口岸联检部门之间单证数据重复录入问题仍然存在，随着“单一窗口”“三互”等改革的推进，尤其是“单一窗口”标准版进一步推广（按计划 2019 年使用率要达到 100%），此类问题有望得到逐步改善。

总体评价

改革明显加快，实施较充分。

建议

进一步加快实现各部门之间的信息互换、监管互认、执法互助，形成既符合中国国情又具有国际竞争力的管理体制机制。

（a）以货物，特别是易腐货物的快速放行和结关为目的而通过和 / 或适用；

实施情况

中国海关高度重视货物的快速放行和结关。（见链接 10.5、10.6）

近年来，中国海关为提高货物（特别是易腐货物）的快速放行实施了一系列措施，在之前的基础上，2018 年将整体通关时间再压缩三分之一，到 2018 年 12 月，全国进口整体通关时间 42.5 小时，比 2017 年压缩 56.36%；出口整体通关时间 4.77 小时，比 2017 年压缩 61.19%。

措施包括：

减少进出口环节核验的监管证件；

推行进出口货物“提前申报”；

进口矿产品“先放后检”；

推广实施关税保证保险改革；

推广应用机检设备智能审图；

开通农副产品快速通关“绿色通道”；

会同交通运输部、地方人民政府加大港口信息化智能化建设力度，推进港口作业全流程无纸化；

开展两步申报改革试点等。

总体评价

通过部门间的协调配合，业务流程的再造、单据和手续方面的简化，

使通关效率逐步提高。

(b) 以旨在减少贸易商和经营者的守法时间和成本的方式而通过和 / 或适用；

实施情况

近年来，中国海关在不断提高货物通关速度的同时，努力降低货物通关费用成本，包括：

推动建立全国口岸收费监督管理协作机制，实行进出口环节收费公示制度，统一公布收费项目和收费标准等目录清单，明码标价，以信息公开倒逼规范经营服务性收费，切实降低进出口环节合规成本。

总体评价

海关在降低通关时间和成本方面做出了努力并取得了显著成绩。世界银行发布的《2019 年营商环境报告》显示，中国进口、出口单证合规成本分别从 170.9 美元、84.6 美元降至 122.3 美元、73.6 美元，进口、出口边境合规成本分别从 745 美元、484.1 美元降至 326 美元、314 美元。但依然有继续完善和改进的空间。

(c) 如存在两种或两种以上为实现政策目标或有关目标的可合理获得的措施，则选择对贸易限制最小的措施。

总体评价

充分实施。

(d) 如不再要求，则不再维持，包括不再维持其中部分要求。

总体评价

充分实施。

1.2 委员会应酌情制定各成员分享相关信息和最佳实践的程序。

2. 副本的接受

2.1 每一成员应酌情努力接受进口、出口或过境手续所要求的证明单证的纸质或电子副本。

实施情况

中国海关在监管实践中，接受纸质或电子副本，且目前无纸化和联网程度越来越高。今年海关总署的总体思路是：一是不属于海关监管所必需的单证，一律取消；二是海关可以通过与其他单位或者部门联网获取的单证以及海关可以自行查询的单证，企业无需提交；三是海关出具的且不需要签注作业的单证，企业无需提交；四是其他管理环节已向海关提交的单证，企业无需重复提交。（相关链接 10.7）

总体评价

充分实施。

2.2 如一成员的政府机构已持有此单证的正本，则该成员的任何其他机构应接受来自持有单证正本部门的纸质或电子副本以替代正本。

总体评价

充分实施。

2.3 一成员不得要求将提交出口成员海关的出口报关单正本或副本作为进口的一项要求。

实施情况

中国海关在规章及实践中均没有要求进口商提交出口成员海关出口报关单正本或副本的要求。

总体评价

充分实施。

3. 国际标准的使用

总体评价

海关在政策国际接轨上态度积极。

3.1 鼓励各成员使用或部分使用相关国际标准作为其进口、出口或过境手续和程序的依据，除非本协定另有规定。

实施情况

中国海关在采用国际标准方面已经实现或者基本实现：

HS 商品编码；

京都公约；

世界贸易组织估价协定；

AEO 制度；

ATA 手册；

归类尊重先例制度；

主动披露制度；

TIR 公约。

3.2 鼓励各成员在其资源限度内，参加适当国际组织对相关国际标准的制定和定期审议。

实施情况

比利时布鲁塞尔当地时间 2017 年 10 月 26 日，中国海关起草的《世界海关组织“经认证的经营者”(AEO)互认实施指南》，在世界海关组织“全球贸易安全与便利标准框架”工作组会议上通过，这是中国海关首次在世界海关组织 AEO 领域引领国际规则的制定。

中国海关牵头制定的《世界海关组织跨境电商标准框架》也已于世界海关组织在 2018 年 6 月发布。(见链接 10.8)

2019 年起，中国海关全面实施 TIR 公约。(见链接 10.9)

总体评价

中国加入了世界贸易组织及世界海关组织，但对上述组织相关国际标准制定的参与程度有待继续提高。

3.3 委员会应酌情制定供各成员分享实施国际标准的相关信息和最佳实践的程序。委员会还可邀请相关国际组织讨论其关于国际标准的工作。委员会可酌情确定对成员具有特殊价值的特定标准。

4. 单一窗口

4.1 各成员应努力建立或设立单一窗口，使贸易商能够通过单一接入点向参与的主管机关或机构提交货物进口、出口或过境的单证和 / 或数据要求。待主管机关或机构审查

单证和 / 或数据后，审查结果应通过该单一窗口及时通知申请人。

4.2 如单证和 / 或数据要求已通过单一窗口接收，参与的主管机关或机构不得提出提交相同单证和 / 或数据的要求，除非在紧急情况或其他已公布的有限例外情况下。

4.3 各成员应将单一窗口的运行细节通知委员会。

4.4 各成员应在可能和可行的限度内，使用信息技术支持单一窗口。

实施情况

2016 年和 2017 年《政府工作报告》连续两年提出要推广国际贸易“单一窗口”，2018 年在国口办要在全国范围内大力推进使用“单一窗口”标准版，截至 2019 年 6 月，“单一窗口”标准版已建成 12 大基本功能，实现与 25 个部委系统对接，提供网上服务事项 464 项，覆盖海运、空运、公路、铁路等各种口岸类型和海关特殊监管区域、自由贸易试验区、跨境电商综合试验区等各种区域，以及报关代理、物流商务、金融保险等各类企业。累计注册用户已达 220 万余家，累计申报业务总量超过 2.7 亿票，主要申报业务（货物、舱单和船舶申报）应用率达 90% 以上，货物申报应用率 100%。（见链接 10.10、10.11）

总体评价

国家层面确定了单一窗口建设目标并建设了标准版，部分重点口岸城市对实施单一窗口态度积极并实施推进迅速，按计划，2019 年底前要基本实现主要申报率达到 100%。

建议

1. 建议牵头部门不断优化改善系统功能，做好运维服务保障，发掘“单一窗口”亮点和优势清单，让企业有更多的获得感，同时其它部门积极支持单一窗口建设。
2. 对第三方兴建的单一窗口各相关政府管理机构应持开放态度，提供相应的接入端口。
3. 扩大采用微信、语音通讯等新型通信技术，尽量减少窗口提交纸质单证。

5. 装运前检验

5.1 成员不得要求使用与税则归类和海关估价有关的装运前检验。

实施情况

中国海关没有“与税则归类和海关估价有关的”装运前检验。

总体评价

充分实施。

5.2 在不损害各成员使用第 5.1 款所涵盖范围外的其他形式的装运前检验权利的前提下，鼓励各成员对装运前检验不再采用或适用新的要求。

总体评价

充分实施。

6. 报关代理的使用

6.1 在不影响一些成员目前对报关代理维持特殊作用的重要政策关注的前提下，自本协议生效时起，各成员不得要求强制使用报关代理。

实施情况

中国海关没有此类强制要求。进出口货物收发货人可以选择自理报关（需进行对外贸易经营者备案登记和报关企业报关注册登记）或代理报关。

总体评价

充分实施。

6.2 每一成员应将其关于使用报关代理的措施向委员会作出通知并予以公布。任何后续修改均应迅速作出通知并予以公布。

6.3 对于报关代理的许可程序，各成员应适用透明和客观的规定。

规章及制度

中国海关相关程序比较透明客观。

海关总署令第 221 号《中华人民共和国海关报关单位注册登记管理规定》明确规定了报关单位注册登记的条件、程序等。（见链接 10.12）海关总署公告 2014 年第 26 号《海关总署关于公布〈中华人民共和国海关报关单位注册登记管理规定〉所涉及法律文书和报表格式的公告》给出了相关文书、报表格式样本。（见链接 10.13）

另外，中国海关门户网站提供“报关单位相关单证表格”下载，以及“报关单位注册登记”行政服务指南。（见链接 10.14）

总体评价

充分实施。

7. 共同边境程序和统一单证要求

7.1 每一成员应在符合第 7.2 款的前提下，在其全部领土内对货物放行和结关适用共同海关程序和统一单证要求。

实施情况

中国海关在全国实施统一的程序和单证通关。在之前全国通关一体化、关检融合的基础上，中国海关于 2019 年 1 月出台了《海关全面深化业务改革 2020 框架方案》，提出在更高起点、更高层次、更高目标上持续推进全面深化改革，力图在全国通关一体化重要领域和关键环节取得新突破。

总体评价

充分实施。

7.2 本条不得妨碍成员：

- (a) 根据货物的性质和类型或其运输方式区分程序和单证要求；
- (b) 根据风险管理区分货物的程序和单证要求；
- (c) 区分提供进口关税和国内税的全部或部分免除的程序和单证要求；
- (d) 使用电子方式提交或办理业务；或
- (e) 以与《实施卫生与植物卫生措施协定》相一致的方式区分其程序和单证要求。

8. 拒绝入境货物

8.1 如拟进境货物因未能满足规定的卫生或植物卫生法规或技术法规而被一成员主管机关拒绝，则该成员应在遵守和符合其法律法规的前提下，允许进口商将退运货物重新托运或退运至出口商或出口商指定的另一人。

规章及制度

海关总署令第 217 号《中华人民共和国海关进口货物直接退运管理办法》第六条规定：“货物进境后、办结海关放行手续前，有下列情形之一的，海关应当责令当事人将进口货物直接退运境外：

- （一）货物属于国家禁止进口的货物，已经海关依法处理的；
 - （二）违反国家检验检疫政策法规，已经海关依法处理的；
 - （三）未经许可擅自进口属于限制进口的固体废物，已经海关依法处理的；
 - （四）违反国家有关法律、行政法规，应当责令直接退运的其他情形。”
- （见链接 10.15、10.16）

※ 卫生或植物卫生法规（SPS）：动植物检疫、卫生检疫

◎ 质检总局令第 135 号《进出口水产品检验检疫监督管理办法》第二十二条规定：“有下列情形之一的，作退回或者销毁处理：

- （一）需办理进口检疫审批的产品，无有效进口动植物检疫许可证的；
- （二）需办理注册的水产品生产企业未获得中方注册的；
- （三）无输出国家或者地区官方机构出具的有效检验检疫证书的；
- （四）涉及人身安全、健康和环境保护项目不合格的。”（见链接 10.17）

◎ 质检总局令第 136 号《进出口肉类产品检验检疫监督管理办法》第二十一条规定：“口岸海关根据进口肉类产品检验检疫结果作出如下处理：

- （一）经检验检疫合格的，签发《入境货物检验检疫证明》，准予生产、加工、销售、使用。《入境货物检验检疫证明》应当注明进口肉类产品的集装箱号、生产批次号、生产厂家名称和注册号、唛头等追溯信息。
- （二）经检验检疫不合格的，签发检验检疫处理通知书。有下列情形之一的，作退回或者销毁处理：

1. 无有效进口动植物检疫许可证的；

2. 无输出国家或者地区官方机构出具的相关证书的；
3. 未获得注册的生产企业生产的进口肉类产品的；
4. 涉及人身安全、健康和环境保护项目不合格的。

(三)经检验检疫,涉及人身安全、健康和环境保护以外项目不合格的,可以在海关的监督下进行技术处理,合格后,方可销售或者使用。

(四)需要对外索赔的,签发相关证书。”(见链接 10.18)

◎质检总局令第 159 号《进出境非食用动物产品检验检疫监督管理办法》第二十七条规定:“进境非食用动物产品经检验检疫合格,海关签发《进境货物检验检疫证明》后,方可销售、使用或者在指定企业加工。

经检验检疫不合格的,海关签发《检验检疫处理通知书》,由货主或者其代理人在海关的监督下,作除害、退回或者销毁处理,经除害处理合格的准予进境。需要对外索赔的,由海关出具相关证书。

进境非食用动物产品检验检疫不合格信息应当上报海关总署。”(见链接 10.19)

◎质检总局令第 160 号《出入境特殊物品卫生检疫管理规定》第二十条规定:“口岸海关对经卫生检疫符合要求的出入境特殊物品予以放行。有下列情况之一的,由口岸海关签发《检验检疫处理通知书》,予以退运或者销毁:

- (一)名称、批号、规格、生物活性成分等与特殊物品审批内容不相符的;
- (二)超出卫生检疫审批的数量范围的;
- (三)包装不符合特殊物品安全管理要求的;
- (四)经检疫查验不符合卫生检疫要求的;
- (五)被截留邮寄、携带特殊物品自截留之日起 7 日内未取得《特殊物品审批单》的,或者取得《特殊物品审批单》后,经检疫查验不合格的。

口岸海关对处理结果应当做好记录、归档。”(见链接 10.20)

◎质检总局令第 169 号《进出境中药材检疫监督管理办法》第二十五条规定:“检疫不合格的,海关签发检疫处理通知书,由货主或者其代理人在海关的监督下,作除害、退回或者销毁处理,经除害处理合格的准予进境。

需要由海关出证索赔的,海关按照规定签发相关检疫证书。”(见链接 10.21)

◎质检总局令第 146 号《出入境人员携带物检疫管理办法》第二十七

条规定：“携带物需要做实验室检疫、隔离检疫的，经海关截留检疫合格的，携带人应当持截留凭证在规定期限内领取，逾期不领取的，作自动放弃处理；截留检疫不合格又无有效处理方法的，作限期退回或者销毁处理。

逾期不领取或者出入境人员书面声明自动放弃的携带物，由海关按照有关规定处理。”（见链接 10.22）

◎《进出境邮寄物检疫管理办法》第十八条规定：“进境邮寄物有下列情况之一的，由检验检疫机构作退回或销毁处理：

- （一）未按规定办理检疫审批或未按检疫审批的规定执行的；
- （二）单证不全的；
- （三）经检疫不合格又无有效方法处理的；
- （四）其他需作退回或销毁处理的。”（见链接 10.23）

※ 技术法规（TBT）：商品（含食品）

◎《中华人民共和国进出口商品检验法实施条例》规定：“第十九条除法律、行政法规另有规定外，法定检验的进口商品经检验，涉及人身财产安全、健康、环境保护项目不合格的，由出入境检验检疫机构责令当事人销毁，或者出具退货处理通知单，办理退运手续；其他项目不合格的，可以在出入境检验检疫机构的监督下进行技术处理，经重新检验合格的，方可销售或者使用。当事人申请出入境检验检疫机构出证的，出入境检验检疫机构应当及时出证。

出入境检验检疫机构对检验不合格的进口成套设备及其材料，签发不准安装使用通知书。经技术处理，并经出入境检验检疫机构重新检验合格的，方可安装使用。

……

第五十条 进口可用作原料的固体废物，国外供货商、国内收货人未取得注册登记，或者未进行装运前检验的，按照国家有关规定责令退货；情节严重的，由出入境检验检疫机构并处 10 万元以上 100 万元以下罚款。

已获得注册登记的可用作原料的固体废物的国外供货商、国内收货人违反国家有关规定，情节严重的，由出入境检验检疫机构撤销其注册登记。

进口国家允许进口的旧机电产品未按照规定进行装运前检验的，按照国家有关规定予以退货；情节严重的，由出入境检验检疫机构并处

100 万元以下罚款。”（见链接 10.24）

◎《进出口玩具检验监督管理办法》规定：“第四条 进口玩具按照我国国家技术规范的强制性要求实施检验。

第九条 进口玩具经检验不合格的，由海关出具检验检疫处理通知书。涉及人身财产安全、健康、环境保护项目不合格的，由海关责令当事人退货或者销毁；其他项目不合格的，可以在海关的监督下进行技术处理，经重新检验合格后，方可销售或者使用。”（见链接 10.25）

◎质检总局令第 177 号《进出境粮食检验检疫监督管理办法》第十八条规定：“进境粮食有下列情形之一的，作退运或者销毁处理：

（一）未列入海关总署进境准入名单，或者无法提供输出粮食国家或者地区主管部门出具的《植物检疫证书》等单证的，或者无《检疫许可证》的；

（二）有毒有害物质以及其他安全卫生项目检测结果不符合国家技术规范的强制性要求，且无法改变用途或者无有效处理方法的；

（三）检出转基因成分，无《农业转基因生物安全证书》，或者与证书不符的；

（四）发现土壤、检疫性有害生物以及其他禁止进境物且无有效检疫处理方法的；

（五）因水湿、发霉等造成腐败变质或者受到化学、放射性等污染，无法改变用途或者无有效处理方法的；

（六）其他原因造成粮食质量安全受到严重危害的。”（见链接 10.26）

◎质检总局令第 143 号《进出口化妆品检验检疫监督管理办法》第三十九条规定：“海关总署可以根据风险类型和程度，决定并公布采取以下快速反应措施：

（一）有条件地限制进出口，包括严密监控、加严检验、责令召回等；

（二）禁止进出口，就地销毁或者作退运处理；

（三）启动进出口化妆品安全应急预案。

主管海关负责快速反应措施的实施工作。”（见链接 10.27）

◎质检总局令第 144 号《进出口食品安全管理办法》第四十五条规定：“海关应当根据食品安全风险信息的级别发布风险预警通报。海关总署视情况可以发布风险预警通告，并决定采取以下控制措施：

（一）有条件地限制进出口，包括严密监控、加严检验、责令召回等；

(二) 禁止进出口,就地销毁或者作退运处理;

(三) 启动进出口食品安全应急处置预案。

海关负责组织实施风险预警及控制措施。”(见链接 10.28)

◎质检总局令第 152 号《进出口乳品检验检疫监督管理办法》第十八条规定:“进口乳品经检验检疫不合格的,由海关出具不合格证明。涉及安全、健康、环境保护项目不合格的,海关责令当事人销毁,或者出具退货处理通知单,由进口商办理退运手续。其他项目不合格的,可以在海关监督下进行技术处理,经重新检验合格后,方可销售、使用。进口乳品销毁或者退运前,进口乳品进口商应当将不合格乳品自行封存,单独存放于海关指定或者认可的场所,未经海关许可,不得擅自调离。进口商应当在 3 个月内完成销毁,并将销毁情况向海关报告。”(见链接 10.29)

◎质检总局令第 1 号《出入境检验检疫风险预警及快速反应管理规定》第十二条规定:“紧急控制措施包括:

(一) 根据出现的险情,在科学依据尚不充分的情况下,参照国际通行作法,对出入境货物、物品可采取临时紧急措施,并积极收集有关信息进行风险评估;

(二) 对已经明确存在重大风险的出入境货物、物品,可依法采取紧急措施,禁止其出入境;必要时,封锁有关口岸。”(见链接 10.30)

◎质检总局令第 3 号《出入境快件检验检疫管理办法》第十八条规定:“入境快件有下列情形之一的,由海关作退回或者销毁处理,并出具有关证明:

(一) 未取得检疫审批并且未能按规定要求补办检疫审批手续的;

(二) 按法律法规或者有关国际条约、双边协议的规定,须取得输出国官方出具的检疫证明文件或者有关声明,而未能取得的;

(三) 经检疫不合格又无有效方法处理的;

(四) 本办法第二十二条所述的入境快件不能进行技术处理或者经技术处理后,重新检验仍不合格的;

(五) 其它依据法律法规的规定须作退回或者销毁处理的。”(见链接 10.31)

◎质检总局令第 18 号《进口涂料检验监督管理办法》第十八条规定:“按照第十五条及第十六条规定检验不合格的进口涂料,主管海关出具检验检疫证书,并报海关总署。对专项检测不合格的进口涂料,收货人

须将其退运出境或者按照有关部门要求妥善处理。”（见链接 10.32）

总体评价

中国海关实施到位。

8.2 如根据第 8.1 款给出此种选择权而进口商未能在合理时间内行使该权利，则主管机关可采取另一种方法以处理此种违规货物。

规章及制度

责令退运但企业未按要求办理退运手续的货物如何处理，中国海关没有作出明确规定。（见链接 10.33）

实施情况

基本实施，有待完善。

建议

建立一套明确的责令退运但企业未能退运出境，或者海关查扣的禁止进境货物的处理规则，如固体废物和不符合卫生标准的肉品等。

9. 货物暂准进口以及进境和出境加工

9.1 货物暂准进口

如货物为特定目的运入关税区，并计划在特定期限内复出口，且除因该货物的用途所造成的正常折旧和磨损外未发生任何变化，则每一成员应按其法律法规规定，允许该货物运入其关税区，并有条件全部或部分免于支付进口关税和国内税。

规章及制度

《中华人民共和国海关暂时进出境货物管理办法》对展会、文体、新闻、科教医疗、货样、慈善等活动所需暂时进口做出了明确规定。（见链接 10.34）

总体评价

充分实施。

9.2 进境和出境加工

(a) 每一成员应, 按其法律法规规定, 允许货物进境和出境加工。允许出境加工的货物可依照该成员有效法律法规全部或部分免除进口关税和国内税后复进口。

※ 进境制造和加工

规章及制度

进境加工业务在中国已经开展三十多年, 形成了较为完备的“保税制”进境加工贸易管理制度, 主要规章包括:

海关总署令第 219 号《中华人民共和国海关加工贸易货物监管办法》;
(见链接 10.35)

海关总署令第 155 号《中华人民共和国海关加工贸易单耗管理办法》;
(见链接 10.36)

海关总署公告 2014 年第 21 号《关于执行〈中华人民共和国海关加工贸易货物监管办法〉有关问题的公告》;(见链接 10.37)

“海关总署令第 150 号《中华人民共和国海关加工贸易企业联网监管办法》。(见链接 10.38)”

总体评价

进境加工制度完备。

建议

中国目前的进境加工制度有关允许开展加工贸易的商品种类范围、限制级禁止目录、单耗、核销、消耗性物料等方面还存在诸多可以商榷的内容, 建议商务主管机构、海关进行研究完善。

※ 进境维修

规章及制度

之前, 中国对进境维修的规定较为复杂。

1. 对本国境内生产产品的返修, 基本可以, 但属于加工贸易禁止目录范围的产品, 譬如医疗仪器设备及其零部件、游戏机等产品, 则不允许。

2. 对本国境内企业生产制造产品，一部分可以在特殊监管区内开展维修，区外企业不可以（极个别例外）。

但在 2018 年底、2019 年初，国务院、海关总署陆续发文，规范海关对保税维修业务监管，鼓励支持合法合规的进境维修业务，允许综合保税区内企业开展高技术、高附加值、符合环保要求的保税检测和全球维修业务，支持第三方检验检测认证机构在综合保税区开展进出口检验认证服务。（见链接 10.39）

建议

建议商务主管机构、海关根据国际经济全球化的客观趋势，对原产于本国或原产于国外的普通产品、电子产品以及医疗器械的入境维修进行深入研究后制定科学合理的管理制度。

※ 出境加工

规章及制度

海关总署令第 213 号二十九条对出境加工返回境内货物的关税征收作出了规定：“运往境外加工的货物，出境时已向海关报明，并且在海关规定期限内复运进境的，应当以境外加工费和料件费以及该货物复运进境的运输及其相关费用、保险费为基础审查确定完税价格。”（见链接 10.40）

实施情况

2012 年 12 月，海关总署批复同意长春海关提出的“出境加工”业务。自此，中国海关开始在部分企业展开出境加工试点。2015 年，海关总署在《关于支持和促进中国（福建）自由贸易试验区建设发展的若干措施》、《关于支持和促进中国（天津）自由贸易试验区建设发展的若干措施》、《关于支持和促进中国（广东）自由贸易试验区建设发展的若干措施》中均提及要在上述自贸区支持开展出境加工业务试点。（见链接 10.41）

厦门、大连等海关也已开展出境加工业务。

2016 年底，海关总署出台了 2016 年第 69 号公告，对出境加工业务做了进一步规范。（见链接 10.42）

总体评价

总体而言，出境加工目前处于起步阶段。

建议

尽快研究制定出境加工具体规定。

※ 出境维修

总体评价

目前对进口产品或本国产品的出境维修制度较为完善。（见链接10.43、10.44）

（b）就本条而言，“进境加工”一词指用于制造、加工或修理并随后出口的货物据以有条件运入一关境并有条件全部或部分免于支付进口关税和国内税或有资格获得退税的海关程序。

（c）就本条而言，“出境加工”一词指在一关税区内自由流通的货物据以暂时出口至国外用于制造、加工或修理并随后复进口的海关程序。

第 11 条：过境自由

1. 一成员实施的与过境运输有关的任何法规或程序：

(a) 如导致其采用的情形或目标已不复存在或如情形或目标发生变化可使用贸易限制程度更低的其他可合理获得的方式处理，则不得维持；

(b) 不得以对过境运输构成变相限制的方式适用。

规章及制度

中国已经建立与过境运输相关联的海关和质检程序，未对过境运输设置变相限制。（见链接 11.1、11.2、11.3、11.4、11.5、11.6、11.7）海关依据风险分析、评估审查结果，与输出国家或者地区主管部门协商确定检验检疫要求，并商签有关双边协定或者确定检验检疫证书。

总体评价

充分实施。

2. 过境运输不得以收取对过境征收的规费或费用为条件，但运输费用或过境所产生的行政费用或与所提供服务的成本相当的费用除外。

规章及制度

海关总署令第 38 号《中华人民共和国海关对过境货物监管办法》第十三条规定：“根据实际情况，海关需要派员押运过境货物时，经营人或承运人应免费提供交通工具和执行监管任务的便利，并按照规定缴纳规费”。

实施情况

尽管按海关总署令第 38 号《中华人民共和国海关对过境货物监管办法》规定，海关押运情况下可能产生行政规费，但按照全国性及中央部门和单位涉企行政事业性收费目录清单、海关现行行政事业性收费项目，事实上不会发生该项规费。

总体评价

充分实施。

3. 各成员不得寻求、采取或设立对过境运输的任何自愿限制或任何其他类似措施。此规定不妨碍与管理过境相关的且与 WTO 规则相一致的现行或未来国内法规、双边或多边安排。

实施情况

中国政府未对过境运输采取额外的自主限制或者其他类似措施。

总体评价

充分实施。

4. 每一成员应给予自任何其他成员领土过境的产品不低于给予此类产品在不经其他成员领土而自原产地运输至目的地所应享受的待遇。

实施情况

中国政府未对经由其他成员关境过境产品单独进行限制。

总体评价

充分实施。

5. 鼓励各成员在可行的情况下为过境运输提供实际分开的基础设施（如通道、泊位及类似设施）。

实施情况

目前中国部分海关为过境货物开通了绿色通道。（见链接 11.8、11.9）

总体评价

较充分实施。

6. 为实现以下目的的与过境运输相关的手续和单证要求及海关监管的复杂程度不得超过必要限度：

- (a) 确认货物；及
- (b) 保证符合过境要求。

实施情况

海关现行相关手续、单证要求和海关监管未给企业增加不必要的负担。

总体评价

充分实施。

7. 一旦货物进入过境程序并获准自一成员领土内始发地启运，即不必支付任何海关费用或受到不必要的延迟或限制，直至其在该成员领土内的目的地结束过境过程。

实施情况

尽管按海关总署令第38号《中华人民共和国海关对过境货物监管办法》规定，海关押运情况下可能产生行政规费，但按照全国性及中央部门和单位涉企行政事业性收费目录清单、海关现行行政事业性收费项目，事实上不会发生该项规费。（见链接 11.10、11.11、11.12）
现行其他各环节不必支付任何海关费用，也不会受到不必要的延迟或限制。

总体评价

中国海关符合此项要求。

8. 成员不得对过境货物适用《技术性贸易壁垒协定》范围内的技术法规和合格评定程序。

实施情况

目前中国过境管理机构对过境货物未采取《技术性贸易壁垒协定》范围内的技术法规和合格评定程序。

总体评价

充分实施。

9. 各成员应允许并规定货物抵达前提前提交和处理过境单证和数据。

实施情况

中国海关允许提前提交和处理过境单证和数据。

总体评价

充分实施。

10. 一旦过境运输抵达该成员领土内出境地点海关，如符合过境要求，则该海关应立即结束过境操作。

实施情况

一般情况下，中国海关对符合过境要求的货物，一旦过境运输抵达出境地点海关，可立即办结过境手续。

总体评价

充分实施。

11. 如一成员对过境运输要求以保证金、押金或其他适当货币或非货币手段提供担保，则此种担保应仅以保证过境运输所产生的要求得以满足为限。

规章及制度

中国海关有此规定。国务院令 第 581 号《中华人民共和国海关事务担保条例》第五条规定：“当事人从事货物和运输工具过境的，按照海关规定提供担保。”（见链接 11.13）

总体评价

充分实施。

12. 一旦该成员确定其过境要求已得到满足，应立即解除担保。

规章及制度

中国海关有此安排。《中华人民共和国海关事务担保条例》规定：“当事人已经履行有关法律义务的或者海关当事人不再从事特定海关业务的；应当书面通知当事人办理担保财产、权利退还手续。”

总体评价

充分实施。

13. 每一成员应以符合其法律法规的形式允许为同一经营者的多笔交易提供总担保或将担保展期转为对后续货物的担保而不予解除。

规章及制度

中国海关允许同一经营者为其多笔交易提供总担保。

国务院令第 581 号《中华人民共和国海关事务担保条例》规定：“第五条 当事人从事货物和运输工具过境的，按照海关规定提供担保。第十一条 当事人在一定期限内多次办理同一类海关事务的，可以向海关申请提供总担保。海关接受总担保的，当事人办理该类海关事务，不再单独提供担保。”

总体评价

充分实施。

14. 每一成员应使公众获得其用以设定担保的相关信息，包括单笔交易担保，以及在可行的情况下，包括多笔交易担保。

规章及制度

中国海关有此安排。

海关总署令第 88 号要求：“对承运海关监管货物的运输企业，按照《海关法》第六十七、六十八条规定，要求有具有履行海关事务担保能力的法人、其他组织或者公民提供的担保。”（见链接 11.14）

总体评价

充分实施。

15. 在存在高风险的情况下或在使用担保不能保证海关法律法规得以遵守的情况下，成员可要求对过境运输使用海关押运或海关护送。适用于海关押运或海关护送的一般规定应依照第 1 条予以公布。

规章及制度

中国海关有此规定。

海关总署令第 38 号《中华人民共和国海关对过境货物监管办法》第十三条规定：“过境货物在进境以后、出境之前，应当按照运输主管部门规定的路线运输，运输主管部门没有规定的，由海关指定。根据实际情况，海关需要派员押运过境货物时，经营人或承运人应免费提供交通工具和执行监管任务的便利，并按照规定缴纳规费。”

实施情况

实际操作过程中，很少发生需要海关派员押运的情形。

总体评价

充分实施。

16. 各成员应努力相互合作和协调以增强过境自由。此类合作和协调可包括但不限于关于下列内容的谅解：

- (a) 费用；
- (b) 手续和法律要求；及
- (c) 过境体制的实际运行。

实施情况

中国已有此类安排。（见链接 11.15、11.16、11.17、11.18、11.19、11.20）

例如，中俄签署货运车辆经哈萨克斯坦领土临时过境货物运输协议，中巴哈吉重启过境运输协议。

另外，中国 2018 年 5 月开始实施 TIR 公约试点，2019 年 3 月扩大试点范围，2019 年 6 月起全面实施。

17. 每一成员应努力指定一国家级过境协调机构，其他成员提出的有关过境操作良好运行的所有咨询和建议均可向该机构提出。

实施情况

国家经贸、运输主管部门为中国国家层面的过境运输协调人。

海关总署令第 38 号《中华人民共和国海关对过境货物监管办法》第三条规定：“对同我国签有过境货物协定的国家的过境货物，或属于同我国签有铁路联运协定国家收、发货的，按有关协定准予过境；对于同我国未签有上述协定国家的过境货物，应当经国家经贸、运输主管部门批准并向入境地海关备案后准予过境”。

总体评价

充分实施。

中国贸易便利化进展专项报告

关检融合后的海关核查作业

——以商品检验类为例^①

李卓 于得水

关检融合后，新海关的核查作业涵盖了涉及原海关、原检验检疫共 65 项标准化作业，几乎包括了所有的执法依据。核查作业是关检融合的缩影和代表，分析核查作业融合现状，能够从一个较为典型的角度反映新海关深化改革方案顶层设计的初衷以及基层执行的情况。

现行制度

（一）权责清单

《法治政府建设实施纲要（2015—2020 年）》提出，大力推行权力清单、责任清单、负面清单制度并实行动态管理。^② 权责清单是将部门职能、法律依据、实施主体、职责权限、管理流程、监督方式等事项，以清单方式列举和图解并实现信息公开的部门权力和责任清单。^③

1. 原海关系统权力和责任清单

海关总署公布的“海关总署权力和责任清单”包括海关监管、税费征收、查缉走私、海关统计、口岸管理、其他事项六部分（负面清单尚未公布）。^④

2. 原检验检疫系统权力和责任清单

由于原质检总局不在当时《国务院部门权力和责任清单编制试点方案》的 7 个试点部

^① 本文根据有关法律、法规、部门规章和已公布的部门权责清单进行分析；商品检验类按照关检融合“多查合一”事项分类。

^② 中共中央国务院印发《法治政府建设实施纲要（2015—2020 年）》：http://www.gov.cn/xinwen/2015-12/28/content_5028323.htm

^③ 《国务院 7 部门开展权力和责任清单编制试点》：http://www.gov.cn/xinwen/2016-01/06/content_5031037.htm

^④ 《海关总署权力清单和责任清单》：<http://www.customs.gov.cn/customs/hgzsqlhqrqdsx/cjzs/index.html>

委之列，^①至机构改革前，尚未发布统一的“质检总局权力和责任清单”。但由于中央及地方各级政府均在推行权责清单制度，原质检总局下属省质量技术监督局和各直属检验检疫局分别公布了省级层面的权力和责任清单（负面清单尚未公布），例如机构改革前原江苏检验检疫局发布的《江苏检验检疫局权力清单与责任清单》。

3. 新海关的权责清单

机构改革后，新海关尚未公布统一的权力清单、责任清单、负面清单，目前仍以原海关、原检验检疫权责清单并行。

（二）原海关核查、原检验检疫后续监管、新海关“多查合一”后续监管相关制度

1. 原海关核查

法律层级上，《海关法》中未见“核查”这一概念，在法律体系中未对其做系统性的概论，也未制定工作细则。原海关的核查工作制度是由该法引申的各种保税监管制度整合而来。原海关核查工作大概经历了保税核查、三查合一、通关一体化三个阶段。《海关保税核查办法》的公布施行，标志着海关核查制度正式确立。

2. 原检验检疫后续监管

原检验检疫涉及的《商检法》《食品安全法》《国境卫生检疫法》《进出境动植物检疫法实施条例》均单独设置了“监督管理”章节，但相同内容在《进出境动植物检疫法》中没有设置。

3. 新海关“多查合一”后续监管

海关核查标准化作业表目录目前共有65（56+9）个，核查标准化作业表文后均列明了参考的法律文件上位法依据，其法律依据溯源与原关检权责清单列举一致。

存在的问题

目前，新海关新核查作业主要有两方面问题：一是制度融合、整合问题；二是人员问题。

（一）制度融合、整合问题

从海关权责清单和核查作业清单来看，虽然二者法律溯源一致，但仍存在一些不协调之处：

一是对外公开的权责清单中，原海关（海关总署对外公布）和原检验检疫（原直属检验检疫局对外公布）对权责清单的分类方式不一致，增加了关检权责清单融合的难度和工作量。

二是关检融合过程中核查作业过度细分、精简整合不足，核查标准化作业项目（目前为65项）明显多于权责清单项目（30多项），相同或相近事权事项下的核查标准化作业

^① 《国务院办公厅关于印发国务院部门权力和责任清单编制试点方案的通知》（国办发〔2015〕92号）：http://www.gov.cn/zhengce/content/2016-01/05/content_10554.htm

仍有整合空间。

三是《海关法》修订及其与原检验检疫“四法三条例”的关系处理，给权责清单和核查标准化作业的制度设计增加了不确定性。

（二）人员问题

一是关检业务融合、机构整合过程中，并非所有部门、所有领域都严格以事权划分职责、以职责设定岗位、以岗位设定人员，还存在“先有萝卜后挖坑”的现象。

二是岗位资格与岗位能力边界不清，存在将岗位培训按岗位资格管理的现象。一些岗位需要取得一定的资格资质持证上岗，比如行政执法岗和行政执法证；而另一些岗位则是初任培训，只要培训合格即可上岗，并不需要资格证。一旦不具备足够能力和经验的人担任某些资格资质要求较高的岗位，可能会给企业带来困扰。

三是历史遗留问题。主要是原检验检疫混岗问题，该问题与核查工作虽无直接关联，但影响核查工作的开展。

建议

（一）基于原关检权责清单的核查作业

新的权责清单出台前，关检融合前各自发布的权责清单仍在运行，其中核查工作的整合应注意三方面：一是以往权责清单侧重事前、事中，相应的事后部分缺失，建议予以补充完善；二是稽查方面的内容，可依据各层级“三定”方案，提前对事权、事项进行拆分、细化和整合；三是为便于新核查制度尽快落地，可暂不考虑《海关法》等修法因素影响，以海关现行法律法规、总署“三定”方案、部门规章为依据，先行梳理权责清单。

（二）基于新海关新权责清单的核查作业

尽快启动海关权责清单目录修订，依据海关法律规章，依次作出增加、保留、取消、下放等相应的调整；法律规章依据不足的，暂不列入，待立法工作完成后补充完善。

新的核查标准化作业应按新的权责清单对原有的两套作业标准化表进行拆解，重新整合，通过合并同类项，形成更为清晰、明了、简约的操作指引。

（三）修法背景下的核查作业

关检融合后，中国海关同时成为《海关法》《动植物检疫法》《卫生检疫法》《商检法》《食品安全法》五部法律的执法主体，职责大为扩大，监管链条大为延长。由于上述五类监管执法程序具有明显的重叠，最理想的处理方式是统一整合到《海关法》中。

（四）商品检验类核查标准化作业表的整合优化

建议核查标准化作业表的各牵头制订部门，进一步优化新海关核查作业的工作标准，完善其对应的工作指引，及时制修订相关 H/T 标准化作业规程，使之更贴合权责清单中的

法律要求。

海关总署与国家市场监督管理总局应建立机制,避免对各类进出口商品进行重复检验、重复收费、重复处罚,减轻企业负担,并建立进口产品缺陷信息通报和协作机制。

另外,还应充分利用信息化系统提高工作效率,尽快上线非涉税核查信息化系统。特别是一些实效性较强的核查作业,比如退货调查,目前采用纸质流转单,指令下达时长,直接影响企业的退运维修出口交货。

部分核查标准化作业单和“法律依据”(以商品检验类为例)

| 作业单名称 | 作业单依据的法律文件 |
|--------------------------|--|
| 进口商品进入国内市场后的抽检核查标准化作业 | 1.《中华人民共和国进出口商品检验法》(2018年修正)第十九条 |
| | 2.《中华人民共和国进出口商品检验法实施条例》(2017年修订)第十九条、第二十条 |
| | 3.《关于印发〈流通领域进口商品质量监督管理办法〉的通知》(国检监联〔1997〕153号)第二条 |
| | 4.《进出口商品抽查检验管理办法》(原质检总局第39号令公布,海关总署第238号令修改,附件29) |
| 出口工业产品退运货物追溯核查标准化作业 | 1.《中华人民共和国进出口商品检验法》(主席令第67号)第三十五条 |
| | 2.《中华人民共和国进出口商品检验法实施条例》(国务院令第676号)第四十一条 |
| | 3.《关于出口工业产品退运追溯调查工作有关问题的公告》(原国家质检总局2012年第82号公告) |
| | 4.关于印发《出口工业产品退运货物追溯调查管理工作规范》的通知(国质检函〔2012〕269号第十二条) |
| 出口不合格商品通报、召回调查标准化作业 | 1.《中华人民共和国进出口商品检验法》(主席令第67号,2018年修正)第十条、第三十五条 |
| | 2.《中华人民共和国进出口商品检验法实施条例》(国务院令第676号,2017年修订)第十四条、第二十七条、第四十一条、第四十六条 |
| | 3.《出口不合格商品通报、召回工作规范》(国质检检〔2013〕18号) |
| | 4.《中美消费品安全行动计划》(2005) |
| | 5.《中欧关于管理合作安排的谅解备忘录》(2006) |
| | 6.《海峡两岸标准计量检验认证合作协议》(2009) |
| 进口可用作原料的固体废物国内收货人核查标准化作业 | 1.《中华人民共和国进出口商品检验法实施条例》第二十二条、第五十条 |
| | 2.《固体废物进口管理办法》(环保部、商务部、发改委、海关总署、质检总局第12号令) |
| | 3.《进口可用作原料的固体废物检验检疫监督管理办法》(原质检总局第194号令,经海关总署第243号令修订,附件45号) |
| | 4.《海关总署关于公布〈进口可用作原料的固体废物国内收货人注册登记管理实施细则〉的公告》(中华人民共和国海关总署公告2018年第57号) |

| 作业单名称 | 作业单依据的法律文件 |
|--|--|
| 出口商品质量安全抽查检验标准化作业 | 1.《中华人民共和国进出口商品检验法》(2018年修正) |
| | 2.《中华人民共和国进出口商品检验法实施条例》 |
| | 3.《国务院关于完善进出口商品质量安全风险预警和快速反应监管体系切实保护消费者权益的意见》(国发〔2017〕43号) |
| | 4.《进出口商品抽查检验管理办法》(署令第238号《海关总署关于修改部分规章的决定》修改) |
| 未经联网核查的进口医疗器械后续核查标准化作业 | 1.《中华人民共和国海关法》(2017年修正)第二十四条、第八十二条 |
| | 2.《中华人民共和国进出口商品检验法》(2018年修正)第二十六条 |
| | 3.《中华人民共和国进出口商品检验法实施条例》(2017年修订) |
| | 第十条、第十九条、第二十条、第四十六条 |
| | 4.《医疗器械监督管理条例》(国务院令第680号)第四十二条、第四十三条、第七十六条 |
| | 5.《进口许可制度民用商品入境验证管理办法》(原国家质检总局2001年第6号令,海关总署令〔2018〕第238号修改)第四条 |
| | 6.《医疗器械注册管理办法》(原国家食品药品监督管理总局原中华人民共和国国家卫生和计划生育委员会令25号)第十七条、第八十条 |
| | 7.《医疗器械临床试验质量管理规范》(原国家食品药品监督管理局2014年第5号令)第十一条、第三十五条、第四十四、第六十五条、第八十七条、第八十八条、第八十九条 |
| 8.《医疗器械生产监督管理办法》(原国家食品药品监督管理局2014年第7号令)第十条、第十一条、第十三条、第四十七条、第七十一条 | |

AEO 制度和中國海关企业信用管理体系

胡忠 熊斌

总体评价

海关总署令第 237 号《中华人民共和国海关企业信用管理办法》自 2018 年 5 月 1 日起生效，中国海关企业进出口信用管理体系建设逐渐成为常态。

为更好地实施第 237 号令，2019 年 1 月 1 日海关总署公告 2018 年第 177 号《海关认证企业标准》、海关总署公告 2018 年第 181 号《关于实施企业协调员管理有关事项的公告》等一系列配套规章制度相继落地实行，标志着国际通行的 AEO（经认证的经营者）制度在我国已正式确立。

按照规则，海关对信用状况、守法程度和安全管理良好的企业进行认证认可，对通过认证的企业给予通关优惠便利，同时逐步建立起以加强信用监管为着力点，创新监管理念、监管制度和监管方式的新型海关监管体制。海关 AEO 认证得到了广大涉外企业的高度重视，AEO 制度逐步成为企业加强和完善管理、增强自律的手段，对形成诚信守法经营的良好社会氛围起到了促进作用。

制度发展与实施情况

AEO 制度体系建设

2018 年，中国海关根据国家社会信用体系建设的最新发展及国际合作的要求，对信用管理制度进行了修订。2018 年 5 月 1 日，海关总署令第 237 号《中华人民共和国海关企业信用管理办法》正式实施。同时，中国海关还上线运行了和海关信用管理制度相匹配的“海关企业进出口信用管理系统”，建立了“中国海关企业进出口信用信息公示平台”和“中国海关关企合作平台”。

海关总署 237 号令对企业的管理措施进行了相应调整。

《海关认证企业标准》修订实施

中国海关在《海关企业信用管理办法》正式施行的基础上，结合关检融合机构改革的

工作部署，对《海关认证企业标准》等配套制度进行了修订完善，并于2019年1月1日起正式实施。

此次《海关认证企业标准》修订针对进出口收发货人、报关企业、外贸综合服务企业3个不同类型企业，形成1+3的企业认证标准体系，其中“1”为通用标准，适用于所有企业；“3”为针对3个不同类型企业的特点而制定的专项标准；同时对标准中的细节规定进行了相应调整和明确，使认证标准更加科学、客观，符合企业经营管理的实际情况。

2019年8月1日《国务院办公厅关于印发全国深化“放管服”改革优化营商环境电视电话会议重点任务分工方案的通知》（国办发〔2019〕39号）进一步明确了要加强社会信用体系建设，大力推进信用监管。建立完善以信用为基础的新型海关监管机制，根据企业信用等级实施差别化通关监管措施，要求海关总署在2019年底前出台对跨境电子商务等企业的认证标准，为企业信用等级认证工作提供更加精细化的管理依据。

不断提高企业 AEO 认证培育力度，扩大企业 AEO 认证范围

为了更好地推进进出口企业信用管理体系建设，中国海关广泛开展了多个层次、多种形式的政策宣讲，以期最大限度地让广大企业充分理解海关信用管理理念及标准要求，同时建立精准扶持机制，有计划、有步骤地针对目标企业进行落地辅导，使 AEO 制度建设更有成效，并树立标杆，发挥辐射作用。

随着修订后的《海关认证企业标准》实施，中国海关一方面抓紧对3年到期的高级认证企业展开复审工作，同时也加大对原 A 类平移企业的复审力度。另外通过动态监管，对内控管理薄弱的企业实时进行复审监督。

继续努力提升守信企业获得感

随着海关 AEO 制度持续、深入推进，中国海关为守信企业继续释放政策利好，特别是在2019年3月公布的《海关全面深化业务改革2020框架方案》中，进一步贯彻企业诚信守法、合规经营的管理理念，不断增强高信用企业的获得感。

切实落实对失信企业的联合惩戒

2019年以来，中国海关对于失信企业的公示制度逐渐形成常态机制，定期对外公布失信企业名单，并严格按照规定时限予以调整。

对失信企业，海关采取严密监管等惩戒措施，加大企业失信成本。主要管理措施有：大比例提高进出口货物查验率，提高对企业稽查、核查频次，要求企业提供加工贸易全额担保等。受此影响，失信企业货物通关时间远远高于货物整体平均通关时间。失信相关信息还会共享给法院、税务、工商、证监、环保、安监等部门，纳入“失信联合惩戒”范围，使失信企业在市场经营活动中处处受限。

AEO 国际互认成效明显

2018与2019年，中国海关 AEO 互认合作成果丰硕，先后与以色列、日本、白俄罗斯、

蒙古、哈萨克斯坦、乌拉圭、阿联酋等7个国家海关签署或实施了AEO互认安排。截至2019年7月,中国海关已与14个经济体的41个国家(地区)实施了AEO互认。中国高级认证企业货物出口到上述国家(地区)以及进出口企业从上述国家(地区)AEO企业进口货物,均可享受互认国家(地区)海关给予的通关便利。下一步,中国海关将加快推进与“一带一路”沿线重点国家以及相关重要贸易国家的AEO互认,让越来越多的进出口守信企业“走出去”,尽早实现“关通天下”。

改进建议

进一步完善《海关认证企业标准》

新修订的企业认证标准虽然在一定程度上贴近了企业管理的实际,但仍有部分标准过于原则化或操作性不强。尤其是现行一般认证企业标准相较原标准提出了更多的要求,要求企业投入较大,未能充分考虑到目前我国企业经营的整体情况,导致相关企业积极性不高,使一般认证有成为“鸡肋”的可能。

进一步公开、落实海关认证作业程序

海关实际认证中,某些作业程序设置不合理、不透明,再加上海关实际工作安排等原因,使得企业无法按确定的工作计划进行相关准备。

部分程序如救济保障等没有具体细化的操作指引,企业无法保障自身的合法权益,也使相关规定形同虚设。

进一步提高海关执法统一性

鉴于认证标准的原则性及企业管理的复杂性,实际认证过程中存在不同关区、不同认证关员对标准的解释或掌握尺度不统一,有些理解甚至大相径庭,致使企业陷入无所适从的境地。

出台引入第三方专业机构参与AEO制度建设的指引

AEO制度的建立涉及到企业管理的方方面面,是一个持续完善的体系工程,海关在其中起主导作用。但面对庞大的企业群体,海关的监管资源非常有限,无暇、无法覆盖全体。在这方面,第三方专业机构可以成为一支重要的后备力量,以其专业优势,紧贴市场服务体系为企业服务。这就需要海关制定切实可行的工作指引(包括资格评定、工作程序、服务标准、考核监督等),引导、规范第三方专业机构更好地参与AEO制度建设,使其成为海关监管的有力助手。

中国国际贸易单一窗口的建设与发展

郭崢

含义

单一窗口指的是一套设施，通过该设施，贸易和运输业务相关各方可以通过单一接入点提交标准化的信息资料 and 文件，完成进口、出口、过境贸易的所有相关监管要求。如果所提交的信息是电子化的，则每个数据元素只需提交一次。^①

一般认为，单一窗口的概念由四个要素构成：一是一次申报，即企业只需一次性向管理部门提交相关信息；二是通过一个机构申报，该机构拥有统一的平台或一致的计算机界面；三是使用统一的数据标准；四是能够满足政府管理部门和企业的需求。

国务院文件要求

《国务院办公厅关于支持外贸稳定增长的若干意见》（国办发【2014】19号）。^②

《国务院关于印发落实“三互”推进大通关建设改革方案的通知》（国发【2014】68号）。^③

2016年《政府工作报告》。^④

《国家口岸管理办公室关于国际贸易“单一窗口”建设的框架意见》（署岸函〔2016〕498号）。^⑤

① Economic Commission for Europe, UN/CEFACT, Recommendation and Guidelines on establishing a Single Window to enhance the efficient exchange of information between trade and government (Recommendation No. 33) 第三页: <http://www.unece.org/tradewelcome/un-centre-for-trade-facilitation-and-e-business-uncefact/outputs/cefactrecommendationsrec-index/list-of-trade-facilitation-recommendations-n-31-to-36.html>

② 《国务院办公厅关于支持外贸稳定增长的若干意见》: http://www.gov.cn/zhengce/content/2014-05/15/content_8812.htm

③ 《国务院关于印发落实“三互”推进大通关建设改革方案的通知》: http://www.gov.cn/zhengce/content/2015-02/03/content_9448.htm

④ 《政府工作报告》: http://news.xinhuanet.com/fortune/2016-03/05/c_128775704.htm

⑤ 《国务院口岸工作部际联席会议办公室印发〈关于国际贸易“单一窗口”建设的框架意见〉》: <http://www.singlewindow.cn/tzgg/1652.jhtml>

《国家口岸管理办公室关于印发〈提升跨境贸易便利化水平的措施(试行)〉的通知》。^①

《优化口岸营商环境促进跨境贸易便利化工作方案》。^②

《国务院关于支持自由贸易试验区深化改革创新若干措施的通知》。^③

《国家口岸管理办公室关于做好国际贸易“单一窗口”标准版出口退税功能在全国推广工作的通知》。^④

海关及相关部门文件

海关总署与原质检总局《关于深化关检协作共同促进外贸稳定增长合作备忘录》。^⑤

《关于企业报关报检资质合并有关事项的公告》(海关总署公告2018年第28号)。^⑥

单一窗口建设架构

中国国际贸易单一窗口由中国海关总署牵头,会同18家政府部门(国务院机构改革后有所变化)共同推进建设。

单一窗口建设总体布局的基本架构是:中央层面依托中国电子口岸平台,以“总对总”方式与各口岸管理和国际贸易相关部门系统对接,实现信息数据互换共享,开展国际合作对接。各地原则上以省(区、市)为单位,依托本地电子口岸建设一个省域“单一窗口”,并实现省域“单一窗口”间互联互通,探索建设符合国家区域发展战略要求的区域“单一窗口”。^⑦

2017年年中,中国推出国际贸易单一窗口标准版。对于此前已建成的地方“单一窗口”,将按统一的标准规范进行升级改造,逐步向标准版过渡;尚未建设“单一窗口”的地方,原则上建议推广应用标准版;另外,没有电子口岸公共平台的地区,可依托中国电子口岸

① 《国家口岸管理办公室关于印发〈提升跨境贸易便利化水平的措施(试行)〉的通知》: <http://www.singlewindow.cn/tzgg/3280.jhtml>

② 《优化口岸营商环境促进跨境贸易便利化工作方案》: http://www.gov.cn/zhengce/content/2018-10/19/content_5332590.htm

③ 《国务院关于支持自由贸易试验区深化改革创新若干措施的通知》: http://www.gov.cn/zhengce/content/2018-11/23/content_5342665.htm

④ 《国家口岸管理办公室关于做好国际贸易“单一窗口”标准版出口退税功能在全国推广工作的通知》: <http://www.singlewindow.cn/tzgg/4654.jhtml>

⑤ 《海关总署、质检总局签署备忘录全面推进关检合作共促外贸稳定增长》: <http://www.customs.gov.cn/publish/portal0/tab49564/info713442.htm>

⑥ 《关于企业报关报检资质合并有关事项的公告》: <http://www.customs.gov.cn/customs/302249/302266/302267/1662054/index.html>

⑦ 《国务院口岸工作部际联席会议办公室印发〈关于国际贸易“单一窗口”建设的框架意见〉》: <http://www.singlewindow.cn/tzgg/1652.jhtml>

平台部署使用标准版。^①

通关作业流程变革与业务覆盖

2016年12月31日，“中国国际贸易单一窗口”统一门户网站（<http://www.singlewindow.cn>）正式上线运行。^②

到2017年11月底，国际贸易“单一窗口”标准版实现覆盖全国（港澳台除外），每日申报业务量10万余单，累计注册用户3.5万家。到2018年9月底，国际贸易“单一窗口”标准版主要业务应用率达到80%以上，其中货物申报应用率达100%。[《各地口岸办、各直属海关迅速落实国务院第25、26次常务会议和国务院口岸工作部际联席会议第四次全体会议精神》：<http://www.singlewindow.cn/xwdt/4200.jhtml>]截至2018年底，国际贸易“单一窗口”标准版实现了与25个部委的系统对接和共享，累计注册用户已达220多万家，日申报业务量500余万票；建设12项基本服务功能、开发应用系统60个，对外提供服务495项，覆盖全国所有口岸和特殊监管区、自贸试验区、跨境电商综试区。^③

截至2019年8月底，国际贸易“单一窗口”标准版（即各地“单一窗口”网站的“中央标准应用”模块）已经覆盖企业资质办理、许可证件申领、原产地证书申领、运输工具申报、舱单申报、货物申报、加工贸易、税费支付、跨境电商、物品通关、金融服务、出口退税、口岸物流、查询统计共计14类基本业务功能的在线办理。此外还上线运行国际贸易“单一窗口”全国口岸收费清单查询小程序。部分地方的“单一窗口”根据地方特色推出了“地方特色应用”等服务。^④“单一窗口”实行免费申报制度。

按照国务院要求，2019年年底前，国际贸易“单一窗口”对主要业务应用率要达到100%。^⑤

发展趋势

国际贸易“单一窗口”标准版已经按计划在2017年年底前实现全国所有口岸全覆

① 《海关总署：推广国际贸易“单一窗口”标准版》：<http://www.customs.gov.cn/publish/portal0/tab44653/info841912.htm>

② 《关于我们》：<http://www.singlewindow.cn/gywm/index.jhtml>

③ 《国际贸易“单一窗口”注册用户逾220万家》：<http://finance.people.com.cn/GB/n1/2019/0419/c1004-31037921.html>

④ 参见“中国国际贸易单一窗口”门户网站“我要办事”栏目中各地单一窗口网站，如中国（深圳）国际贸易单一窗口：<http://sz.singlewindow.cn/>

⑤ 《李克强主持召开国务院常务会议决定进一步推进通关便利化》：<http://www.chinanews.com/gn/2019/06-12/8863086.shtml>

盖，^①2019年年底对主要业务应用率要达到100%。其进一步的发展趋势，是继续与国务院机构改革、“三互”大通关、通关和贸易便利化进程以及自由贸易区、粤港澳大湾区等战略安排相适应，进一步拓展功能、简化流程、实现与更多部门以及环节的联通，增强与国际标准的对接。^②

① 《李克强：加快推进国际贸易“单一窗口”建设，年底前按标准版实现全国所有口岸全覆盖》：<http://www.singlewindow.cn/xwdt/1960.jhtml>

② 可参考《国家口岸管理办公室关于印发〈提升跨境贸易便利化水平的措施（试行）〉的通知》：<http://www.china-fftz.gov.cn/article/index/aid/8370.html>；以及海关总署党组成员、国家口岸管理办公室主任张广志《“单一窗口”便捷通关支持跨境电商可持续发展——在世界海关跨境电商大会上的主旨发言》：<http://www.singlewindow.cn/xwdt/3240.jhtml>

中国贸易便利化量化评估报告

中国贸易便利化量化评估报告

北京睿库贸易安全及便利化研究中心

为配合《中国贸易便利化年度报告》量化评估工作，北京睿库贸易安全及便利化研究中心基于经济合作与发展组织（以下简称 OECD）构建的“贸易便利化评价指标体系”，进行一定的修改和调整，设计专门的评估问卷，组织相关领域专业人士进行评估。2020 版的量化评估中，共有 26 位资深专业人士^①参与。

通过将各位专业人士的评估问卷进行统计分析，最终形成了本报告。作为《中国贸易便利化年度报告》的一部分，本报告将从量化角度对涉及到贸易便利化的 11 个方面给出评估结果，使读者能够更直观地了解中国贸易便利化的现状以及相对于上一评测年度的变化。我们希望本报告对于制定和实施贸易便利化方面的政策能够给予一定的参考和帮助。

一、方法论

（一）指标体系的设计

指标体系主要参考 OECD 设计的“贸易便利化评价指标体系”。^②

OECD 的“贸易便利化评价指标体系”是基于《贸易便利化协定》设计完成的，共有 11 个一级指标，下面分别有若干二级指标，共计 155 个。北京睿库贸易安全及便利化研究中心对这些二级指标进行深入研究，发现其中若干指标涉及重复考察或设置不合理，在删除和调整 after，最终确定了 145 个二级指标。

对于二级指标如何分布于各一级指标，请参见最终的评估结论。

（二）问卷评分方法

OECD 在评估工作中主要使用了两种方法对二级指标进行评分：

1. 直接评分

从某国（地区）海关官方网站或其公布的海关规章制度查询与该指标相关的信息，或者进行相关的问卷调查，或者查阅相关的权威报告，以这些查询或者调查得到信息为依据

^① 26 位专业人士会在附表中列明。

^② 具体的指标设置和评分方法可见 <https://sim.oecd.org/Simulator.ashx?lang=En&ds=TFI>。

直接给出分数（0分、1分或2分，0分为该项指标情况较差，1分为该指标表现一般，2分为该指标表现良好）。

2. 间接评分

间接评分则是依据已有的一些国际性报告、数据库中的相关数据，或者通过其他渠道获得的相关数据，依据一定的规则转化为该指标的得分（0分、1分或2分）。

对二级指标进行评分后，算术平均计算出上一层的一级指标，然后再对11个一级指标进行算术平均计算出“贸易便利化指数（Trade Facilitation Index）”。

本报告对OECD的评测方法进行了以下调整：

1. 大部分指标放弃了“间接评分”的方法

由26位相关领域专业人士对145个指标中的122个二级指标均进行直接评分，剩余23个指标根据经验给出描述性结论，然后将描述性结论转化为评分。

2. 放弃“二分制”，采用“百分制”评分

OECD的直接评分只给出0分、1分或2分，但是如果有介于两者之间的情况就难以给出答案，使用百分制可以使得评估人给出其对于某一项指标更加准确的认知。在最终的评估结论中，本报告也将得分转化成了二分制评分，以便与OECD的评估进行比较。

（三）评分统计

1. 二级指标的权重设置

OECD没有对二级指标设定权重，但本报告中所有的二级指标均由本项目中在该领域最为权威的三位专家进行了重要性评估，然后依据其重要性评估结论设定了权重：

三位专家分别给出每一项二级指标的重要性（一般、比较重要、重要、极其关键），分别对应重要性分值（1分、2分、3分、4分），然后计算他们所给出的重要性评分的平均值，每一项二级指标的重要性平均值占其所在一级指标下所有二级指标重要性平均值之和的比例，即为该二级指标在其所属一级指标中的权重（举例如下表，具体最终的权重设置请参见评估结论）。

表1 二级指标权重的设定方法

| | 二级指标 A | 二级指标 B | 二级指标 C |
|-----------|--------|--------|--------|
| 专家一认为的重要性 | 一般 | 比较重要 | 极其关键 |
| 重要性评分 | 1 | 2 | 4 |
| 专家二认为的重要性 | 比较重要 | 比较重要 | 重要 |
| 重要性评分 | 2 | 2 | 3 |
| 专家三认为的重要性 | 一般 | 重要 | 极其关键 |
| 重要性评分 | 1 | 3 | 4 |
| 重要性评分平均值 | 4/3 | 7/3 | 11/3 |

| | 二级指标 A | 二级指标 B | 二级指标 C |
|------------|-----------|-----------|------------|
| 所有重要性平均值之和 | 22/3 | | |
| 各二级指标的权重 | 4/22=0.18 | 7/22=0.32 | 11/22=0.50 |

2. 一级指标的权重设置

OECD 在计算最终的“贸易便利化指数”时，对 11 个一级指标直接进行了算术平均，没有设定权重，这显然是不合理的，所以参照上述二级指标设定权重的方法，我们同样设定了 11 个一级指标的权重（具体最终的权重设置请参见评估结论）。

3. 二级指标得分的计算

问卷搜集完毕后，每个二级指标有多个专业人士的评分，去除这些评分中一个最低得分和一个最高得分，然后对该指标其余所有评分进行平均，即得出这一指标的最终得分。

4. 一级指标得分的计算

按照之前所述设置二级指标的权重后，将每一个一级指标下的二级指标得分进行加权平均，即可计算出该一级指标的最终得分。

5. 贸易便利化指数的计算

按照之前所述设置一级指标的权重后，将十一个进出口类指标进行加权平均，即可计算出贸易便利化指数。

二、评估结论

（一）一级指标和二级指标的得分

所有一级指标和二级指标的得分如下：

表 2 一级指标和二级指标的得分

| 指标 | | 权重 | 百分制得分 | 二分化得分 |
|------|-----------------------------------|------|-------|-------|
| 一级指标 | 一、信息的可获得性 | 0.11 | 74.80 | 1.50 |
| 二级指标 | 1 国家海关网站的建立 | 0.06 | 82.60 | 1.65 |
| | 2 针对海关网站上信息查询的全面性和便利性，是否可以向海关提供反馈 | 0.06 | 76.30 | 1.53 |
| | 3 税率的公开 | 0.05 | 85.27 | 1.71 |
| | 4 咨询点的建立 | 0.05 | 79.64 | 1.59 |
| | 5 咨询点的工作时间 | 0.04 | 74.78 | 1.50 |
| | 6 咨询点的及时性 | 0.05 | 71.04 | 1.42 |
| | 7 进出口流程信息 | 0.05 | 69.88 | 1.40 |
| | 8 下载边境合规手续所需文档的便捷性 | 0.04 | 75.45 | 1.51 |

| | 指标 | 权重 | 百分制得分 | 二分制得分 |
|------|--|-------------|--------------|-------------|
| | 9 程序(制度)实施前至少 XX 天公布 | 0.06 | 74.37 | 1.49 |
| | 10 新的法律法规/修订公布与生效之间的平均时间差 | 0.04 | 60.33 | 1.21 |
| | 11 与其他国家就进出口及过境运输所达成协议的公开 | 0.04 | 77.16 | 1.54 |
| | 12 上诉流程法规相关信息的公布 | 0.05 | 77.01 | 1.54 |
| | 13 海关商品归类规则与案例的公布 | 0.05 | 73.68 | 1.47 |
| | 14 预裁定相关必要信息的公布 | 0.06 | 73.82 | 1.48 |
| | 15 针对违背进出口相关手续规定的处罚条款的信息公布 | 0.06 | 71.37 | 1.43 |
| | 16 在海关网站上查询适用法规 | 0.04 | 76.66 | 1.53 |
| | 17 海关行政决定的公布 | 0.04 | 77.46 | 1.55 |
| | 18 对于在海关网站上注册的用户,是否设有专门的界面,便于用户查看和管理其浏览历史、搜索记录及咨询事项的进度 | 0.03 | 73.17 | 1.46 |
| | 19 可以在线获得的用户手册 | 0.03 | 75.38 | 1.51 |
| | 20 海关网站搜索/帮助功能的健全程度及用户友好程度 | 0.03 | 68.25 | 1.37 |
| | 21 政府政策制定的透明度 | 0.06 | 73.48 | 1.47 |
| 一级指标 | 二、贸易商的参与 | 0.11 | 67.20 | 1.34 |
| | 22 贸易商及其他利益相关方与政府间的公开磋商 | 0.13 | 67.65 | 1.35 |
| | 23 适用于贸易和边境事务的“通知-评议”框架性流程 | 0.11 | 66.12 | 1.32 |
| | 24 是否建立起适当的规则和程序,来指导和管理公开磋商过程 | 0.13 | 64.46 | 1.29 |
| 二级指标 | 25 磋商对象的开放程度 | 0.11 | 64.01 | 1.28 |
| | 26 过去三年中对于公开磋商相关制度的落实 | 0.12 | 63.12 | 1.26 |
| | 27 将生效前的草案进行公布 | 0.13 | 67.68 | 1.35 |
| | 28 对公共评议的采纳 | 0.13 | 67.70 | 1.35 |
| | 29 重大政策、制度调整的告知 | 0.13 | 75.60 | 1.51 |
| 一级指标 | 三、预裁定 | 0.09 | 77.60 | 1.55 |
| | 30 预裁定的签发 | 0.10 | 70.44 | 1.41 |
| | 31 税则归类预裁定的签发 | 0.11 | 71.21 | 1.42 |
| 二级指标 | 32 原产地预裁定的签发 | 0.10 | 71.76 | 1.44 |
| | 33 预裁定的有效时限 | 0.09 | 69.03 | 1.38 |
| | 34 预裁定最长签发期限的公开 | 0.11 | 79.35 | 1.59 |

| | 指标 | 权重 | 百分制得分 | 二分制得分 |
|------|---|-------------|--------------|-------------|
| | 35 预裁定最长签发期限的长度 | 0.11 | 100.00 | 2.00 |
| | 36 海关能够在规定时限内签发预裁定的可能性 | 0.08 | 86.03 | 1.72 |
| | 37 涉及到公共利益、具有普遍指导意义的预裁定的公布 | 0.11 | 77.29 | 1.55 |
| | 38 请求对预裁定进行复审、撤销或者修改的可能性 | 0.09 | 76.35 | 1.53 |
| | 39 拒绝签署 / 撤销预裁定是否有依据且合理 | 0.10 | 73.20 | 1.46 |
| 一级指标 | 四、上诉程序 | 0.10 | 72.55 | 1.45 |
| 二级指标 | 40 上诉程序性法规相关必要信息的公开 | 0.14 | 75.73 | 1.51 |
| | 41 针对海关的决定，是否可以向原机关或者上级行政机关和（或）司法机关进行上诉 | 0.13 | 74.71 | 1.49 |
| | 42 申请行政复议的时限 | 0.10 | 73.00 | 1.46 |
| | 43 就上诉内容做出复议决定的时限 | 0.09 | 71.37 | 1.43 |
| | 44 有关做出行政决定的理由的公开 | 0.10 | 70.46 | 1.41 |
| | 45 复议决定最终有利于企业的可能性 | 0.10 | 84.20 | 1.68 |
| | 46 进行行政诉讼的时限 | 0.10 | 72.42 | 1.45 |
| | 47 对法规提出质疑的有效的制度性安排 | 0.09 | 64.42 | 1.29 |
| | 48 司法独立的程度 | 0.13 | 65.48 | 1.31 |
| 一级指标 | 五、规费和费用 | 0.09 | 83.50 | 1.67 |
| 二级指标 | 49 规费和费用的公布 | 0.08 | 84.00 | 1.68 |
| | 50 规费和费用的估算 | 0.07 | 79.28 | 1.59 |
| | 51 规费和费用相关信息的全面性 | 0.07 | 80.93 | 1.62 |
| | 52 总体收费情况（数量和种类） | 0.07 | 78.42 | 1.57 |
| | 53 针对咨询解答和提供所需表格或文档，是否进行收费 | 0.07 | 95.03 | 1.90 |
| | 54 定期对规费和费用进行审查以确保其合理适当 | 0.07 | 78.88 | 1.58 |
| | 55 如果有新的规费和费用，或者针对规费和费用的修订，自公布到其正式生效之间是否留有足够的时间 | 0.07 | 79.61 | 1.59 |
| | 56 正常工作时间海关服务的费用 | 0.05 | 97.68 | 1.95 |
| | 57 针对违反海关法律、法规或流程性要求的行为的处罚规定是否透明 | 0.08 | 83.40 | 1.67 |
| | 58 针对违反海关法律、法规或流程性要求的行为的处罚力度 | 0.08 | 85.98 | 1.72 |
| | 59 对于处罚力度的评估和适用的法律 / 法规，行政部门是否会提供说明 | 0.07 | 79.05 | 1.58 |

| 指标 | | 权重 | 百分制得分 | 二分化得分 |
|------|---|------|--------|-------|
| | 60 罚款 / 税费与海关人员薪酬的关系 | 0.06 | 91.21 | 1.82 |
| | 61 责任人的自愿披露是否是减轻处罚的参考因素 | 0.10 | 81.87 | 1.64 |
| | 62 各类规费和费用水平 | 0.07 | 79.88 | 1.60 |
| 一级指标 | 六、单证 | 0.09 | 82.96 | 1.66 |
| 二级指标 | 63 副本的使用 | 0.11 | 82.35 | 1.65 |
| | 64 进出口及过境运输手续所需单证中, 支持使用副本的比例 | 0.11 | 73.27 | 1.47 |
| | 65 对国际标准的遵守 | 0.14 | 81.98 | 1.64 |
| | 66 进口申报时所需单证的数量 | 0.14 | 100.00 | 2.00 |
| | 67 出口申报所需单证的数量 | 0.12 | 100.00 | 2.00 |
| | 68 定期对单证要求进行审核 | 0.14 | 76.62 | 1.53 |
| | 69 进口申报中海关和其他监管部门会要求提供一些单证, 获取这些单证的手续是否简便 | 0.14 | 71.84 | 1.44 |
| | 70 出口申报中海关和其他监管部门会要求提供一些单证, 获取这些单证的手续是否简便 | 0.12 | 76.49 | 1.53 |
| 一级指标 | 七、自动化 | 0.08 | 80.09 | 1.60 |
| 二级指标 | 71 进口货物中适用电子化清关的比例 | 0.08 | 67.88 | 1.36 |
| | 72 出口货物中适用电子化清关的比例 | 0.08 | 79.97 | 1.60 |
| | 73 除去清关, 其他进出口手续中电子化处理的比例 | 0.07 | 67.86 | 1.36 |
| | 74 单证可以事先以电子化形式递交, 从而支持运抵前处理 | 0.08 | 79.52 | 1.59 |
| | 75 对于进出口流程中各类税费, 电子支付实现的比例是 | 0.08 | 86.64 | 1.73 |
| | 76 自动化申报 / 货物处理系统中整合了电子支付系统 | 0.08 | 87.83 | 1.76 |
| | 77 风险管理的应用 | 0.08 | 82.75 | 1.65 |
| | 78 信息技术对单一窗口的支持 | 0.09 | 81.60 | 1.63 |
| | 79 信息管理系统可以适配 EDI 并进行电子化的数据交换 | 0.07 | 80.08 | 1.60 |
| | 80 自动化处理系统中是否包含了有条件放行的功能 | 0.08 | 83.48 | 1.67 |
| | 81 电子证书 / 签名的适用 | 0.08 | 83.41 | 1.67 |
| | 82 海关的信息系统可否为报关行 7×24 小时自动化办理业务 | 0.08 | 84.54 | 1.69 |
| | 83 对于其他边境部门信息系统的满意程度 | 0.07 | 72.38 | 1.45 |

| | 指标 | 权重 | 百分制得分 | 二分制得分 |
|---------------------------|--|--------|--------|-------|
| 一级指标 | 八、流程 | 0.09 | 84.38 | 1.69 |
| 二级指标 | 84 单一窗口 | 0.04 | 82.62 | 1.65 |
| | 85 平均放行时间的公布 | 0.04 | 70.64 | 1.41 |
| | 86 进口平均通关时间 | 0.04 | 100.00 | 2.00 |
| | 87 出口平均通关时间 | 0.04 | 100.00 | 2.00 |
| | 88 运抵前处理的实施 | 0.04 | 76.47 | 1.53 |
| | 89 实物查验总体的平均比例是多少 | 0.04 | 77.14 | 1.54 |
| | 90 对于易腐货物的查验的平均比例是多少 | 0.04 | 92.73 | 1.85 |
| | 91 进行实物查验时，针对易腐货物在查验优先上的便利措施 | 0.03 | 83.21 | 1.66 |
| | 92 进行实物查验时，针对易腐货物在储存上的便利措施 | 0.03 | 82.69 | 1.65 |
| | 93 放行决定与税费征收的分离 | 0.03 | 83.53 | 1.67 |
| | 94 进出口的易腐货物中，海关放行和税费征收分离的比例是 | 0.03 | 74.60 | 1.49 |
| | 95 易腐货物是否可以更多地实现放行与税费征收分离 | 0.03 | 85.15 | 1.70 |
| | 96 海关监管中有风险管理系统的支持，设置合适的标准对风险进行评估 | 0.03 | 87.86 | 1.76 |
| | 97 除去海关之外其他边境机构的风险管理系统 | 0.03 | 73.12 | 1.46 |
| | 98 事后稽查的应用 | 0.04 | 86.30 | 1.73 |
| | 99 制定了标准政策和流程标准来指导事后稽查 | 0.03 | 84.59 | 1.69 |
| | 100 因海关事项而进行的装运前检验 | 0.02 | 80.57 | 1.61 |
| | 101 对满足特定标准的经营者（经认证经营者）提供额外贸易便利化措施的可能性 | 0.04 | 84.71 | 1.69 |
| | 102 经认证经营者的资质标准与相关申请递交和审核的透明度 | 0.03 | 83.19 | 1.66 |
| | 103 中小企业是否可以申请经认证经营者 | 0.04 | 84.65 | 1.69 |
| 104 获取经认证经营者资格的平均耗时（天） | 0.03 | 67.14 | 1.34 | |
| 105 以下这些便利中，经认证经营者可享受多少项？ | 0.04 | 100.00 | 2.00 | |
| 106 针对企业需要进行海关关员工作时间调整 | 0.02 | 78.13 | 1.56 | |
| 107 使用第三方报关行的强制性要求 | 0.02 | 92.83 | 1.86 | |
| 108 快速放行流程 | 0.03 | 81.34 | 1.63 | |
| 109 被拒货物的再出口流程 | 0.03 | 81.31 | 1.63 | |
| 110 货物的临时准入与进出境手续 | 0.03 | 79.86 | 1.60 | |

| 指标 | | 权重 | 百分制得分 | 二分制得分 |
|-------------|---|-------------|--------------|-------------|
| | 111 进口业务中海关的效率 | 0.04 | 87.07 | 1.74 |
| | 112 出口业务中海关的效率 | 0.04 | 90.20 | 1.80 |
| | 113 程序的简化(时间) | 0.03 | 88.96 | 1.78 |
| | 114 程序的简化(成本) | 0.03 | 86.22 | 1.72 |
| 一级指标 | 九、内部边境机构合作 | 0.09 | 75.68 | 1.51 |
| 二级指标 | 115 涉及跨境贸易管理的不同机构间的总体合作与协调 | 0.11 | 77.22 | 1.54 |
| | 116 跨部门/机构协调的制度化机制,满足了以下几个方面 | 0.10 | 100.00 | 2.00 |
| | 117 相关部门/机构间定期的协调会议 | 0.08 | 71.85 | 1.44 |
| | 118 涉及跨境贸易管理的部门/机构间所需数据和单证监管的协调和一致 | 0.10 | 73.27 | 1.47 |
| | 119 涉及跨境贸易管理的部门/机构的信息管理系统间互相连接或者共享某一系统,以实现数据及时交换和实时获取 | 0.11 | 70.71 | 1.41 |
| | 120 国内跨境贸易管理机构在查验上的协调 | 0.08 | 75.74 | 1.51 |
| | 121 不同部门/机构对查验结论和监管结论进行分享 | 0.08 | 68.38 | 1.37 |
| | 122 国家层面上的委托监管 | 0.07 | 72.52 | 1.45 |
| | 123 协调/共享的风险管理机制 | 0.10 | 73.39 | 1.47 |
| | 124 国内跨境贸易管理部门/机构在经认证经营者项目上的协作 | 0.10 | 74.54 | 1.49 |
| | 125 协调/共享设施和设备 | 0.08 | 72.79 | 1.46 |
| 一级指标 | 十、外部边境机构合作 | 0.07 | 70.97 | 1.42 |
| 二级指标 | 126 与相邻国家跨境贸易管理部门的合作和协调 | 0.10 | 71.57 | 1.43 |
| | 127 与相邻国家在跨境事务中就工作时间进行的协调 | 0.08 | 68.37 | 1.37 |
| | 128 与相邻国家在跨境事务中就流程和手续进行的协调 | 0.08 | 68.49 | 1.37 |
| | 129 与相邻国家在跨境事务中数据和单证要求进行的协调 | 0.10 | 67.26 | 1.35 |
| | 130 与邻国相关部门/机构的信息管理系统的跨境协调 | 0.10 | 65.21 | 1.30 |
| | 131 与邻国相关部门/机构在风险管理上的合作 | 0.10 | 69.37 | 1.39 |
| | 132 与邻国相关部门/机构在查验和监管结论上的共享 | 0.08 | 67.68 | 1.35 |
| | 133 与相邻国家在跨境事务中就共有设施的开发和分享 | 0.08 | 65.13 | 1.30 |

| 指标 | | 权重 | 百分制得分 | 二分制得分 |
|------|---|------|-------|-------|
| | 134 与相邻国家在跨境事务中的联合监管 | 0.10 | 66.96 | 1.34 |
| | 135 针对经认证经营者事务达成多边互认协议 / 安排, 这些协议和安排包括以下哪些事项? | 0.10 | 95.00 | 1.90 |
| | 136 国际层面上的人员交流和培训项目 | 0.10 | 73.88 | 1.48 |
| 一级指标 | 十一、管理和公正性 | 0.08 | 78.83 | 1.58 |
| 二级指标 | 137 明确公开的机构和职能设置 | 0.13 | 76.66 | 1.53 |
| | 138 道德政策 | 0.10 | 82.59 | 1.65 |
| | 139 海关及边境部门雇员行为准则的建立 | 0.12 | 81.76 | 1.64 |
| | 140 针对边境部门 / 机构雇员行为不端的有效处罚 | 0.10 | 81.50 | 1.63 |
| | 141 海关及边境部门对其雇员违纪处罚的实施和透明 | 0.12 | 71.83 | 1.44 |
| | 142 就各自政策、流程、规章等事项, 各边境部门 / 机构间是否会进行信息互换和交流 | 0.10 | 70.09 | 1.40 |
| | 143 内部系统审计 | 0.12 | 83.04 | 1.66 |
| | 144 海关机关财政相关的明确条款 | 0.12 | 82.12 | 1.64 |
| | 145 海关年度报告的公开 | 0.10 | 80.01 | 1.60 |

根据评分的结果, 可以得出以下结果:

1. 表现很好 (等于或高于 80 分) 的几个方面: 规费和费用、单证、自动化、流程;
2. 表现较好 (等于或高于 70 分, 低于 80 分) 的几个方面: 信息的可获得性、预裁定、上诉程序、内部边境机构合作、外部边境机构合作、管理和公正性;
3. 表现一般 (等于或高于 60 分, 低于 70 分) 的几个方面: 贸易商的参与。

(二) 总体评估

通过各一级指标的得分和其各自的权重, 计算整体的“贸易便利化指数”:

表 3 一级指标的得分和其对应的权重

| 一级指标 | 信息的可获得性 | 贸易商的参与 | 预裁定 | 上诉程序 |
|-------|---------|--------|-------|-------|
| 百分制得分 | 74.80 | 67.20 | 77.60 | 72.55 |
| 二分制得分 | 1.50 | 1.34 | 1.55 | 1.45 |
| 权重 | 0.11 | 0.11 | 0.09 | 0.10 |
| 一级指标 | 规费与费用 | 单证 | 自动化 | 流程 |
| 百分制得分 | 83.50 | 82.96 | 80.09 | 84.38 |

| | | | | |
|-------|----------|----------|--------|------|
| 一级指标 | 信息的可获得性 | 贸易商的参与 | 预裁定 | 上诉程序 |
| 二分制得分 | 1.67 | 1.66 | 1.60 | 1.69 |
| 权重 | 0.09 | 0.09 | 0.08 | 0.09 |
| 一级指标 | 内部边境机构合作 | 外部边境机构合作 | 管理和公正性 | |
| 百分制得分 | 75.68 | 70.97 | 78.83 | |
| 二分制得分 | 1.51 | 1.42 | 1.58 | |
| 权重 | 0.09 | 0.07 | 0.08 | |

经过计算，整体的贸易便利化指数为：76.93（百分制）或 1.54（二分制）。

（三）历年评估的比较

与历年量化评估结论进行比较如下：

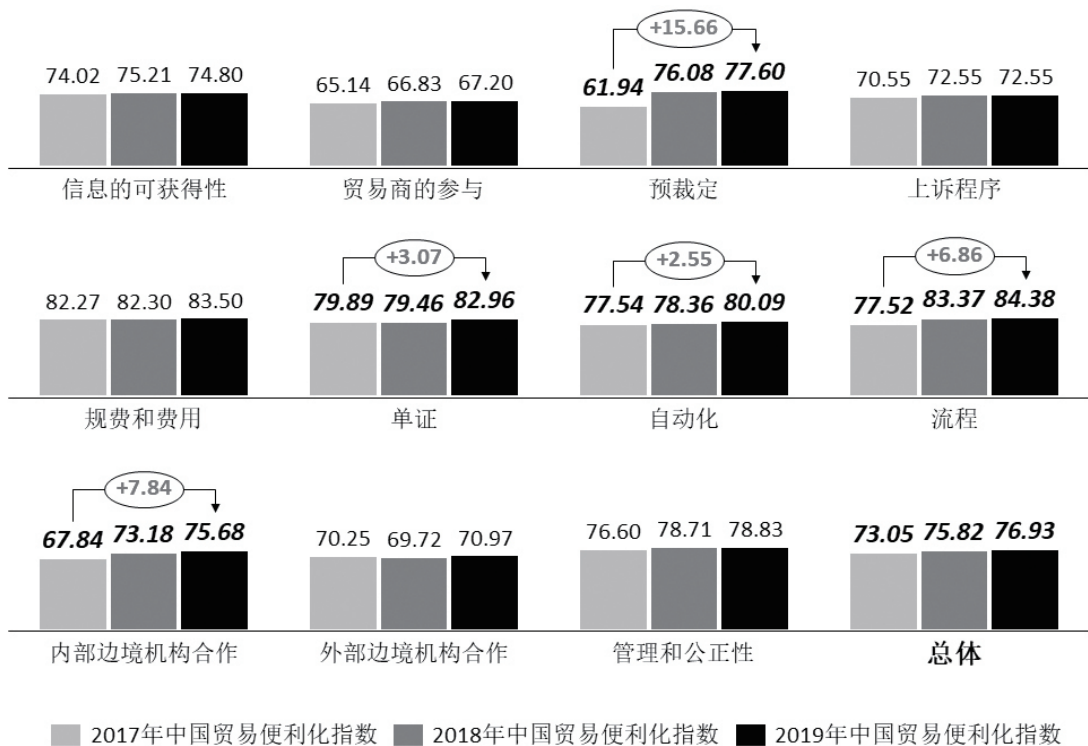


图1 历年量化评估分数（2017/2018/2019）

自2017年起，中国贸易便利化在预裁定、单证、自动化、流程、内部边境机构合作五个方面取得了明显的进步，这主要得益于以下几方面的原因：

1. 《中华人民共和国海关预裁定管理暂行办法》的实施；

2. “单一窗口”平台的建立与快速发展；
3. “通关一体化”深化改革；
4. 各类单证简化工作的推进；
5. 海关与原出入境检验检疫部门的合并。

2019 年中国贸易便利化在线评估

北京睿库贸易安全及便利化研究中心

愿你我一道成为中国贸易便利化的推动者；
愿你我一道成为中国贸易便利化的直接受益者！

答题说明：

1. 此测评方案基于对 OECD 的“贸易便利化评价指标体系”进行合理化修改而形成；
2. 所有问题请基于 2018 年 7 月 1 日至 2019 年 6 月 30 日之前的情况进行回答；
3. 评估结果将作为《中国贸易便利化年度报告》（2020）的一部分；
4. 左上角带红色星号为必填项目，其余可选填；
5. 不熟悉或不便回答的问题可直接跳过；
6. 问卷篇幅较长，全部回答可能需要 60~90 分钟，您可以分多次完成，建议每次使用同一台设备进行回答，每次打开后会自动定位到上一次回答的最后一道问题。

为了对答卷人表示感谢，在问卷通过有效性审核的前提下：

- ①答卷人将会在《中国贸易便利化年度报告》中进行列名以示致谢（根据答卷人意愿）
- ②答卷人将获得《中国贸易便利化年度报告》赠书
- ③答卷人将受免费参加《中国贸易便利化年度报告》发布活动
- ④最为接近最终统计结论的前十名答卷人将被给予额外的酬谢

本次在线评估截止日期为：2019 年 8 月 25 日。测评中遇到任何问题，欢迎随时联系研究中心工作人员：18800125788，ra4@re-code.org

个人信息（带“*”号为必填项）

您的姓名：*

您主要负责的业务领域（可多选）：*

- 进出口贸易操作
- 专业报关 / 报检
- 加贸业务
- 国际物流
- 关务合规
- 其他（请列明） _____

工作单位：

您工作的常驻城市：

手机号码：

Email 地址：

您是否愿意您的姓名和工作单位在年度报告中进行列名？*

- 愿意将姓名和工作单位在年度报告中进行列名
- 只愿意将姓名在年度报告中进行列名
- 不愿意

正式答题前请阅读下面的例题说明

例题：对“国家海关网站的建立”这一指标进行评分

1 国家海关网站的建立 [评分：0~100]**评分标准：**

0分：没有清晰明确的海关互联网网站

60分：有一个官方网站，基本的内容较为完善

100分：有网站，而且网站上可以获取与进出口流程手续相关的详细信息（且以至少一种 WTO 官方语言叙述：英语、法语、西班牙语）

答题说明：

您可以根据评分标准，以及个人业务知识和工作经验，在 0~100 分间进行评分，譬如，如果您认为中国海关已经建立了官方网站，且基本的内容较为完善，并建立了英文版网站，只是英文版的内容欠缺较多，因此您可以滑动滑块，在 60 分至 100 分之间给出一个分数（例如 76）。

一、信息的可获得性（此章共 21 题）**1 国家海关网站的建立 [评分：0~100]****评分标准：**

0分：没有清晰明确的海关互联网网站

60分：有一个官方网站，且基本内容较为完善

100分：有网站，而且网站上可以获取与进出口流程手续相关的详细信息（并且以至少一种 WTO 官方语言叙述：英语、法语、西班牙语）

2 针对海关网站上信息查询的全面性和便利性，是否可以向海关提供反馈 [评分：0~100]**评分标准：**

0分：没有向海关反馈的可能性

60分：只能通过电话或者现场窗口的方式进行

100分：可以方便、快捷地通过电子邮件、在线窗口、座谈会等各类形式向海关提供反馈。

3 税率的公开 [评分：0~100]**评分标准：**

0分：在海关网站上不能找到税率的信息

50分：海关网站有税率的相关信息或者电子链接，但是并不全面

80分：海关网站有税率的相关详细信息或者电子链接

100分：海关网站有税率的相关详细信息或者电子链接，更新及时，且查找非常方便

4 咨询点的建立 [评分：0~100]

评分标准：

0分：没有设立咨询点来回答合理的咨询

50分：有一个或更多的咨询点，但提供的咨询服务非常有限

80分：在主要的口岸设立咨询点，并能提供全面的咨询服务

100分：在各个口岸均设立咨询点，并提供全面的咨询服务

5 咨询点的工作时间 [评分：0~100]

评分标准：

0分：没有咨询点

60分：咨询点的工作时间基本符合法定工作时间（工作日8小时），但不会根据企业需求进行调整（电话中心工作时间少于企业工作时间 / 不能通过在线提交咨询事项）

100分：咨询点提供了全天候热线（7×24小时）。咨询事项可以在任何时候提交并且于工作日24小时内回复

6 咨询点的及时性 [评分：0~100]

评分标准：

0分：针对企业的咨询没有规定明确的回复时限

50分：针对企业的咨询规定了明确的回复时限，但很多情况下不能在规定时限内给予企业回复

100分：针对企业的咨询规定了明确的回复时限，严格按照规定的回复时限给予企业有效回复

7 进出口流程信息 [评分：0~100]

评分标准：

0分：不能提供流程及所需表格和文件的足够信息

50分：提供了相关信息，但不全面

80分：提供了非常详细的信息

100分：提供了非常详细的信息，且查阅方便

8 下载边境合规手续所需文档的便捷性 [评分: 0~100]**评分标准:**

0分: 不能下载所要求的文档和表格

50分: 可以下载所要求的文档和表格, 但是不全面

80分: 可以下载所要求的文档和表格, 非常全面

100分: 可以下载所要求的文档和表格, 非常全面, 并且有相关的填写和指导说明可供参考

9 程序 (制度) 实施前至少 XX 天公布 [评分: 0~100]**评分标准:**

0分: 对于新的对外贸易法律法规或者修订, 其公布与正式生效之间没有设置间隔期

50分: 对于部分新的对外贸易法律法规或者修订, 其公布与正式生效间设置了间隔期

100分: 所有新的对外贸易法律法规或者修订, 其公布与其正式生效之间设置了间隔期

10 新的法律法规 / 修订公布与生效之间的平均时间差 (天数)**11 与其他国家就进出口及过境运输所达成协议的公开 [评分: 0~100]****评分标准:**

0分: 海关的官方网站上没有进出口及过境运输相关国际协定的信息

60分: 协定可在海关官方网站上获取, 但信息有限

80分: 大部分重要协定均可在海关官方网站上获取

100分: 所有协定均可在海关官方网站上获取, 且更新及时

12 上诉流程法规相关信息的公布 [评分: 0~100]**评分标准:**

0分: 上诉流程的相关信息不能在线获得

60分: 上诉流程的相关信息可在海关官方网站上获取, 但信息有限

100分: 上诉流程的相关信息可在海关网站上获取, 且有详细的指导

13 海关商品归类规则与案例的公布 [评分: 0~100]**评分标准:**

0分: 海关商品归类的规则和案例均未公布

60分: 海关商品归类的规则和案例可以公开获取, 但公布的不充分

80分: 海关商品归类的规则和案例均可以公开获取

100分：海关商品归类的规则和案例均可以公开获取，且更新及时

14 预裁定相关必要信息的公布 [评分：0~100]

评分标准：

0分：相关的信息从不公开

50分：相关的信息仅仅可以在有关法规中查询

70分：海关网站上设有专门的网页来公布预裁定相关事项

100分：有专门的网页和在线申请流程（例如通过电子邮件发送相关表格）

15 针对违背进出口相关手续规定的处罚条款的信息公布 [评分：0~100]

评分标准：

0分：处罚手续和金额等相关信息不能获取

50分：相关的信息仅仅可以在有关法规中查询

100分：海关网站上设有专门的网页来公布相关事项

16 在海关网站上查询适用法规 [评分：0~100]

评分标准：

0分：企业无法通过在海关网站上搜索关键词来获取适用法规的信息

70分：企业可以通过在海关网站上搜索关键词来获取适用法规的信息，但是对关键词的要求很严格，不能进行模糊查询

100分：企业可以通过在海关网站上搜索关键词来获取适用法规的信息，并且可以进行模糊查询，十分便捷

17 海关行政决定的公布 [评分：0~100]

评分标准：

0分：海关的行政决定不被公布

50分：海关的行政决定可以公布，但仅限部分决定

80分：海关的所有行政决定均在海关网站公布

100分：海关的所有行政决定均在海关网站公布，而且信息详实。

18 对于在海关网站上注册的用户，是否设有专门的界面，便于用户查看和管理其浏览历史、搜索记录及咨询事项的进度。 [评分：0~100]

评分标准：

0分：没有设置专门的页面

60分：有设置专门的页面，但注册手续较繁琐

100分：有设置专门的页面，注册便捷，使用简便

19 可以在线获得的用户手册 [评分：0~100]

评分标准：

0分：当新的系统实施时，没有在线的用户手册供浏览、下载

60分：基本上每次有新的系统实施和更新时，都有相关的用户手册供浏览下载

100分：每次有新的系统实施和更新时，都有相关的用户手册供浏览下载，而且与系统的实施和更新同步甚至提前发布

20 海关网站搜索 / 帮助功能的健全程度及用户友好程度 [评分：0~100]

评分标准：

0分：没有搜索功能；

30分：提供少于1个关键词的正向匹配搜索功能

70分：有不少于2~3个关键词的正向匹配搜索功能

100分：有4个或4个以上关键词的正向匹配搜索功能

21 政府政策制定的透明度 [评分：0~100]

评分标准：

0分：政府政策发生变动时，很难获知相关信息

50分：政府政策发生变动时，可以获得相关信息，但有一定的难度

80分：政府政策发生变动时，可以方便、充分地获取相关信息

100分：政府政策发生变动时，可以方便、充分地获取相关信息，且渠道丰富，更新及时

二、贸易商的参与 (此章共8题)

22 贸易商及其他利益相关方与政府间的公开磋商 [评分：0~100]

评分标准：

0分：企业及其他利益相关方与政府间从未有过公开的磋商

60分：在引入或者修订贸易相关法律、法规及普遍适用的行政裁定时，会进行专门的公开磋商

100分：除了上述专门的磋商机制，政府有定期的公开磋商机制，主动就贸易相关事项与企业及其他利益相关方进行磋商

23 适用于贸易和边境事务的“通知 – 评议”框架性流程 [评分：0~100]

评分标准：

0分：没有此类流程

60分：针对部分贸易和边境事务，有此类框架性流程

80分：针对大多数贸易和边境事务，有此类框架性流程

100分：针对所有贸易和边境事务，有此类框架性流程

24 是否建立起适当的规则和程序，来指导和管理公开磋商过程 [评分：0~100]

评分标准：

0分：没有既定的规则和程序

60分：针对部分事务的磋商过程，有既定的规则和程序

80分：针对大多数事务的磋商过程，有既定的规则和程序

100分：针对所有事务的磋商过程，有既定的规则和程序

25 磋商对象的开放程度 [评分：0~100]

评分标准：

0分：从未开放磋商

30分：磋商仅限于若干有“资格”的利益相关者，不完全对外开放

70分：磋商对外开放，但每次磋商都会对参与者数量进行限定

100分：磋商完全对外开放

26 过去三年中对于公开磋商相关制度的落实 [评分：0~100]

评分标准：

0分：没有相关制度或者有相关制度但从未落实

60分：针对一部分事项，进行了公开磋商

80分：这对大多数关键事项，进行了公开磋商

100分：对于所有关乎利益相关者的事项，都严格地执行了公开磋商制度

27 将生效前的草案进行公布 [评分：0~100]

评分标准：

0分：法律、法规的草案在其生效之前不予公布

70分：法律、法规的草案在其生效之前可以获取，并且利益相关人可就其进行评议

100分：在对外贸易相关法律、法规起草阶段，利益相关方就可以知晓并给出建议

28 对公共评议的采纳 [评分: 0~100]**评分标准:**

0分: 公共评议不会被考虑

60分: 公共评议会被考虑, 但采纳的程度有限

90分: 公共评议会被认真考虑, 并合理采纳

100分: 公共评议会被认真考虑, 同时给予及时积极的反馈, 对合理评议充分研究, 进行相关调整

29 重大政策、制度调整的告知 [评分: 0~100]**评分标准:**

0分: 对于相关变化, 不会进行任何通知

60分: 对于可以告知企业的相关变化, 会提前进行通知

100分: 对于可以告知企业的相关变化, 会及时通知且提供足够的信息

三、预裁定 (此章共 10 题)**30 预裁定的签发 [评分: 0~100]****评分标准:**

0分: 从不签发预裁定

60分: 签发预裁定, 但是并不普遍

80分: 签发预裁定, 且较为普遍

100分: 积极推广预裁定, 将签发预裁定常态化

31 税则归类预裁定的签发 [评分: 0~100]**评分标准:**

0分: 从不签发税则归类预裁定

60分: 签发归类预裁定, 但是并不普遍

100分: 归类预裁定的签发是常态的行为

32 原产地预裁定的签发 [评分: 0~100]**评分标准:**

0分: 从不签发原产地预裁定

60分: 签发原产地预裁定, 但是并不普遍

100分: 原产地预裁定签发是常态的行为

33 预裁定的有效时限 [评分：0~100]

评分标准：

0分：预裁定的有效时限非常不合理

30分：有效期一般为1年或者更少

60分：有效期一般在1年到3年之间

100分：有效期以便在3年以上，或者一直有效，直到被撤销

34 预裁定最长签发期限的公开 [评分：0~100]

评分标准：

0分：预裁定的最长签发期限没有在海关网站或者相关法规中进行公开

60分：预裁定的最长签发期限在相关法规中进行了明确说明

100分：预裁定的最长签发期限在海关网站上进行了公开，而且在企业申请时会被明确告知可能的最长签发时间

35 预裁定最长签发期限的长度是多少天？

36 海关能够在规定时限内签发预裁定的可能性是多少？

评分标准：

0%：海关几乎不可能在规定的时限内予以签发，每次都要延期才能签发

100%：对于预裁定的签发，海关肯定在规定时限内完成

37 涉及到公共利益、具有普遍指导意义的预裁定的公布 [评分：0~100]

评分标准：

0分：此类预裁定未进行公布

50分：此类预裁定是部分公开的

100分：此类的预裁定是完全公开的

38 请求对预裁定进行复审、撤销或者修改的可能性 [评分：0~100]

评分标准：

0分：没有相关的可能性

60分：对预裁定进行复审、撤销或者修改的合理请求，是部分支持的

100分：对预裁定进行复审、撤销或者修改的合理请求，是可以的

39 拒绝签署 / 撤销预裁定是否有依据且合理 [评分：0~100]

评分标准：

0分：拒绝签署 / 撤销没有任何相关的依据

60分：拒绝签署 / 撤销有相关的依据，但合理性有待商榷

100分：拒绝签署 / 撤销有相关的合理依据，且完全合理

四、申诉程序（此章共9题）

40 申诉程序性法规相关必要信息的公开 [评分：0~100]

评分标准：

0分：没有针对海关事务的申诉机制，相关的法律也不能公开获取

60分：有专门的申诉机制，但只是在相关法条中进行了解释

100分：海关的官方网站上有充分的信息和流程

41 针对海关的决定，是否可以向原机关或者上级行政机关和（或）司法机关进行申诉 [评分：0~100]

评分标准：

0分：没有申诉的可能

60分：可以进行申诉，但司法申诉必须在行政申诉之后才可进行

100分：可以在行政申诉后进行司法申诉或者单独进行司法申诉

42 进行行政申诉的时限 [评分：0~100]

评分标准：

0分：没有申诉的可能

30分：有相关的时限，但该时限难以提供合理的时间以便企业对申诉进行准备

70分：有相关的时限，对于一般情况该时限可以提供足够时间让企业进行准备，但是对于案情较复杂情况下则不足够

100分：对于案情复杂的情况，会在原有时限外进行延长，以便企业准备

43 就申诉内容做出复议决定的时限 [评分：0~100]

评分标准：

0分：没有设置相关时限

60分：在相关法律法规中有复议决定时限的规定

100分：设定了具体的时限，并且如果在规定时间内没有给出决定或者存在不当延误的情况下，申诉人可以再次提出申诉，而如果行政部门不进行表态，则被认为同意申诉人的诉求

44 有关做出行政决定的理由的公开 [评分：0~100]

评分标准：

0分：没有相关信息的公开

60分：相关信息有部分公开

100分：相关信息充分公开

45 复议决定最终有利于企业的可能性是 [0%~100%]

46 进行行政诉讼的时限 [评分：0~100]

评分标准：

0分：没有行政诉讼的可能

30分：有相关的时限，但该时限难以提供合理的时间以便企业进行准备

70分：有相关的时限，对于一般情况该时限可以提供足够时间让企业进行准备，但是对于案情较复杂情况下则不足够

100分：对于案情复杂的情况，会在原有时限外进行延长，以便企业准备

47 对法规提出质疑的有效的制度性安排 [评分：0~100]

评分标准：

0分：没有相关制度

60分：有相关制度，但不充分

100分：有相关制度，且落实充分

48 司法独立的程度 [0%~100%]

五、规费与费用（此章共 14 题）

49 规费和费用的公布 [评分：0~100]

评分标准：

0分：规费和费用的信息几乎不会及时公布

70分：相关的信息以纸质形式公布（官方报纸、公告、海关法条）

100分：相关的所有信息可以在海关网站专门的网页上获取，且查阅方便

50 规费和费用的估算 [评分：0~100]

评分标准：

0分：所有规费和费用是以价格为基础进行计算的

50分：部分规费和费用是以价格为基础进行计算的

100分：所有规费和价格均不是以价格为基础进行计算的

51 规费和费用相关信息的全面性 [评分：0~100]

评分标准：

0分：相关信息不公布

60分：相关信息公布，但要素不全面，只包括了收费主体、收费对象和收费标准

100分：所有要素都可提供，包含了收费主体、收费对象、收费标准、收费原因、主管机关、支付方式和支付时限等

52 总体收费情况（数量和种类） [评分：0~100]

评分标准：

0分：收费的数量和种类繁多

60分：收费的数量和种类尚可接受，但尚未达到合理水平

80分：收费的数量和种类较合理

100分：收费的数量和种类合理，且定期审查并清理

53 针对咨询解答和提供所需表格或文档，是否进行收费 [评分：0~100]

评分标准：

0分：收费且非常不合理

60分：有收费，但仅限于所提供服务的成本

100分：不收取任何费用

54 定期对规费和费用进行审查以确保其合理适当 [评分：0~100]

评分标准：

0分：没有任何定期审查

60分：有定期审查

100分：有定期审查，并根据条件变化进行调整

55 如果有新的规费和费用，或者针对规费和费用的修订，自公布到其正式生效之间是否留有足够的时间 [评分：0~100]

评分标准：

0分：规费和费用不经公布就进行适用或者在公布前就进行适用

30分：大多新的规费和费用或者修订内容，在其公布之后立即生效

70分：大多新的规费和费用或者修订内容，在其公布之后距离正式生效前留有一定的时间区间

100分：所有新的或者经修订的规费和费用公布与其生效之间都有合理的时间段

56 正常工作时间海关服务的费用 [评分：0~100]

评分标准：

0分：海关正常工作时间内的服务是有费用的

80分：海关正常工作时间内的服务是没有费用的

100分：海关正常工作时间内的服务是没有费用的，并且即使超出正常工作时间，一般情况下也没有额外费用

57 针对违反海关法律、法规或流程性要求的行为的处罚规定是否透明 [评分：0~100]

评分标准：

0分：相关的规定、规章或流程不能公开获取

70分：相关的规定、规章或流程可以公开获取

100分：相关的规定、规章或流程可以公开获取，并且清晰地界定了违法 / 违规行为的责任人

58 针对违反海关法律、法规或流程性要求的行为的处罚力度 [评分：0~100]

评分标准：

0分：针对相关违法违规行为的处罚，其处罚力度并不以具体情况和违法 / 违规严重程度作为依据

100分：针对相关违法违规行为进行的处罚，均以事实、具体情况和违法 / 违规的严重程度为依据

59 对于处罚力度的评估和适用的法律 / 法规，行政部门是否会提供说明 [评分：0~100]

评分标准：

0分：对于处罚力度的评估和适用的法律 / 法规，行政部门不提供任何说明

60分：对于处罚力度的评估和适用的法律 / 法规，当被处罚人提出要求书面说明时，行政部门会提供

100分：对于处罚力度的评估和适用的法律 / 法规，行政部门会主动提供书面说明

60 罚款 / 税费与海关人员薪酬的关系 [评分：0~100]

评分标准：

0分：海关工作人员的薪酬是直接基于其所估算或征收的罚款或税收一定比例或比重

进行计算的

50分：海关工作人员的薪酬与海关估算 / 征收罚款 / 税费有一定的关系，但并非直接关系

100分：海关工作人员的薪酬与其估算 / 征收罚款 / 税费没有任何关系

61 责任人的自愿披露是否是减轻处罚的参考因素 [评分：0~100]

评分标准：

0分：海关实施处罚时不会将自愿披露行为作为减轻处罚的参考因素

60分：自愿披露会被视为减轻处罚的参考因素，但对于减轻处罚影响有限

100分：自愿披露会被视为减轻处罚的重要参考因素，确实能根据具体情况减轻处罚

62 各类规费和费用水平 [评分：0~100]

评分标准：

0分：规费和费用水平极高，企业财务难以维持

25分：规费和费用水平较高，企业财务勉强承受

50分：规费和费用水平一般，企业财务尚可接受

75分：规费和费用水平较合理，企业财务压力不大

100分：规费和费用水平非常合理，企业财务状况极佳

六、单证 (此章共8题)

63 副本的使用 [评分：0~100]

评分标准：

0分：海关及其他边境机构不接文件副本

70分：可以接受副本，但是有例外 (与货物的类型、具体情况或机构有关)

100分：可以接受副本，且无例外

64 进出口及过境运输手续所需单证中，支持使用副本的比例 [0%~100%]

65 对国际标准的遵守 [评分：0~100]

评分标准：

0分：在单证的格式、填写方式等方面的要求，绝大部分并未依据国际标准制定

60分：在单证的格式、填写方式等方面的要求，部分地依据国际标准制定

80分：在单证的格式、填写方式等方面的要求，较为严格地依据国际标准制定

100分：在单证的格式、填写方式等方面的要求，严格地依据国际标准制定

66 进口申报时所需单证的数量 [0~10]

67 出口申报所需单证的数量 [0~10]

68 定期对单证要求进行审核 [评分：0~100]

评分标准：

0分：有关的边境部门不会对其单证要求进行定期审核

70分：有关的边境部门会对其单证要求进行定期审核，并保证不再符合实际需求的单证要求停止适用

100分：有关边境部门会对其单证要求进行定期审核，并且积极主动地致力于简化那些给企业带来过度耗时和成本的单证要求

69 进口申报中海关和其他监管部门会要求提供一些单证，获取这些单证的手续是否简便？ [评分：0~100]

评分标准：

0分：获取这些单证的手续极为繁杂

100分：获取这些单证的手续极为简单

70 出口申报中海关和其他监管部门会要求提供一些单证，获取这些单证的手续是否简便？ [评分：0~100]

评分标准：

0分：获取这些单证的手续极为繁杂

100分：获取这些单证的手续极为简单

七、自动化（此章共 13 题）

71 进口货物中适用电子化清关的比例 [0%~100%]

72 出口货物中适用电子化清关的比例 [0%~100%]

73 除去清关，其他进出口手续中电子化处理的比例 [0%~100%]

74 单证可以事先以电子化形式递交，从而支持运抵前处理 [评分：0~100]

评分标准：

0分：单证不可以以电子化形式递交

- 40分：大多数单证可以以电子化形式递交，但运抵前处理尚不支持
60分：大多数单证可以以电子化形式递交，运抵前处理在一部分情况下适用
100分：所有单证均可以电子化形式递交，运抵前处理普遍适用

75 对于进出口流程中各类税费，电子支付实现的比例是 [0%~100%]

76 自动化申报 / 货物处理系统中整合了电子支付系统 [评分：0~100]

评分标准：

- 0分：电子支付系统没有被整合到自动化申报 / 货物处理系统
50分：尚在实施过程中，还不具备完备的可操作性
100分：电子支付系统已经完全整合到自动化申报 / 货物处理系统

77 风险管理的应用 [评分：0~100]

评分标准：

- 0分：没有适用的风险管理机制
20分：有风险管理机制，但风险管理机制尚未实现在自动化环境中的运作
60分：有风险管理机制，但风险管理机制在自动化环境中的部分场景有体现
100分：自动化环境下的风险管理机制已完全实现

78 信息技术对单一窗口的支持 [评分：0~100]

评分标准：

- 0分：没有单一窗口，或者单一窗口完全是在一个非自动化环境中运作
60分：单一窗口的自动化正在实施进程当中，有一部分关键功能已经实现自动化
100分：单一窗口已经完全在自动化环境中运作

79 信息管理系统可以适配 EDI 并进行电子化的数据交换 [评分：0~100]

评分标准：

- 0分：各部门间、企业与部门间的尚不能进行电子数据交换
50分：政府部门间、企业与政府部门间数据交换已经部分实现
100分：政府部门间、企业与政府部门间数据交换已经较为充分实现

80 自动化处理系统中是否包含了有条件放行的功能 [评分：0~100]

评分标准：

- 0分：货物的放行没有与各类税费的确定和支付分离开来，或者这种“分离”没有在

自动化申报处理中体现出来

70分：对于部分企业、部分业务开放了放行与税费确定和支付分离的功能，例如设置适当的保证金台账

100分：自动化申报处理中包含了允许货物在一定条件下进行放行的功能

81 电子证书 / 签名的适用 [评分：0~100]

评分标准：

0分：电子证书 / 签名尚未开展

20分：少数模块开始适用电子证书 / 签名技术

80分：大多数模块已经适用电子证书 / 签名技术

100分：所有满足适用条件的模块均已适用电子证书 / 签名技术

82 海关的信息系统可否为报关行 7×24 小时自动化办理业务 [评分：0~100]

评分标准：

0分：不可以

60分：部分地方或部分功能模块可以

100分：完全实现

83 对于其他边境部门信息系统的满意程度 [评分：0~100]

评分标准：

0分：极不满意

100分：完全满意

八、程序（本章共 31 题）

84 单一窗口 [评分：0~100]

评分标准：

0分：没有单一窗口

60分：已经有单一窗口的相关计划，或正在实施过程当中

80分：已经建有单一窗口，但尚需较多改进

100分：单一窗口功能完善

85 平均放行时间的公布 [评分：0~100]

评分标准：

0分：从未对平均放行时间进行公布

50分：有公布过，但次数较少，并不连续和定期

80分：对于主要的海关关区，平均放行时间以持续性的方式定期进行公布

100分：对于所有的海关关区，平均放行时间以持续性的方式定期进行公布

86 进口平均通关时间（由海关接受申报到海关放行，单位：小时）

87 出口平均通关时间（由海关接受申报到海关放行，单位：小时）

88 运抵前处理的实施 [评分：0~100]

评分标准：

0分：海关流程不允许运抵前申报

60分：海关允许运抵前申报，并对申报信息进行运抵前审核，但由于运抵后信息对碰可能造成的差错，企业普遍不愿意采用运抵前申报

100分：运抵前处理普遍适用

89 实物查验总体的平均比例是多少 [0%~100%]

90 对于易腐货物的查验的平均比例是 [0%~100%]

91 进行实物查验时，针对易腐货物在查验优先上的便利措施 [评分：0~100]

评分标准：

0分：对于易腐货物，没有什么便利措施

70分：在安排必需的查验时，边境部门一般会优先安排易腐货物

100分：除了对易腐货物优先安排查验，而且在正常工作时间之外也会为此类货物办理清关及其他手续

92 进行实物查验时，针对易腐货物在储存上的便利措施 [评分：0~100]

评分标准：

0分：在实施查验前，海关没有专门适用于易腐货物的储存设施，而且也不允许进口人在清关前先自行安排易腐货物存入合适的存储设施中

80分：在实施查验前，海关有指定专门适用于易腐货物的储存设施

100分：在实施查验前，进口人可在海关一定的监管下，自行安排合适的储存设施以存放易腐货物等待查验

93 放行决定与税费征收的分离 [评分：0~100]

评分标准：

0分：不可以分离

70分：在一定条件下可以实现，但仅限于经认证经营者

100分：非经认证经营者也可实现，条件是递交担保或者设置一定金额的保证金台账

94 进出口的易腐货物中，海关放行和税费征收分离的比例是 [0%~100%]

95 易腐货物是否可以更多地实现放行与税费征收分离 [评分：0~100]

评分标准：

0分：与非易腐货物相比没有差别

80分：易腐货物办理放行与税费征收分离确实更容易

100分：易腐货物办理放行与税费征收分离确实更容易，且有明确的法规来保证其实现

96 海关监管中有风险管理系统的支持，设置合适的标准对风险进行评估 [评分：0~100]

评分标准：

0分：没有用于支持海关监管的风险管理系统

60分：用于支持海关监管的风险管理系统正在实施进程中

100分：风险管理系统充分实践，使得海关监管能够专注于高风险货物，同时加快低风险货物的放行

97 除去海关之外其他边境机构的风险管理系统 [评分：0~100]

评分标准：

0分：没有用于支持其他边境机构监管的风险管理系统

60分：用于支持其他边境机构监管的风险管理系统正在实施进程中

100分：风险管理系统充分实践，使得边境机构监管能够专注于高风险货物，同时加快低风险货物的放行

98 事后稽查的应用 [评分：0~100]

评分标准：

0分：放行与税费征收不分离

70分：为配合放行与税费征收分离，实施事后稽查

100分：事后稽查的结论会被应用于后续的风险管理

99 制定了标准政策和流程标准来指导事后稽查 [评分: 0~100]**评分标准:**

0分: 没有标准的政策和流程

70分: 已经制定了标准的政策和流程来指导事后稽查

100分: 所有的事后稽查均按照标准的政策和流程执行

100 因海关事项而进行的装运前检验 [评分: 0~100]**评分标准:**

0分: 海关因为税则归类和估价, 要求装运前检验

70分: 海关不会因为税则归类和估价而要求装运前检验

100分: 海关不会因为任何事项而要求进行装运前检验

101 对满足特定标准的经营者(经认证经营者)提供额外贸易便利化措施的可能性 [评分: 0~100]**评分标准:**

0分: 对经认证经营者不会提供任何额外的便利

60分: 在某些方面, 海关为经认证经营者提供便利, 但依然有限

80分: 在海关监管的众多方面, 基于风险管理体系, 经认证经营者可以享受到诸多便利

100分: 不仅海关, 其他边境机构对于经认证经营者同样提供便利

102 经认证经营者的资质标准与相关申请递交和审核的透明度 [评分: 0~100]**评分标准:**

0分: 相关资质标准尚未确定, 审核不具备透明度

60分: 相关资质标准已经确定并公布

100分: 相关资质标准已经确定并公布, 而且企业可以在线查询、申请, 相关的审核结果同样对外公布

103 中小企业是否可以申请经认证经营者 [评分: 0~100]**评分标准:**

0分: 对企业规模限制严格, 中小企业不能申请

60分: 中小企业可以申请, 但需要满足相较于大型企业更为严格的标准

80分: 中小企业可以申请, 相关资质标准与大企业统一

100分: 中小企业可以申请, 相关资质标准与大企业统一, 而且在认证过程中优先度

不因企业规模大小存在差异

104 获取经认证经营者资格的平均耗时是多少天?

105 以下这些便利中, 经认证经营者可享受多少项?

①税费的延期交付、②可以适用总担保、③少量的单证和数据要求、④较低的查验率、⑤集中申报、⑥较快的放行时间、⑦在企业自有仓库完成清关

106 针对企业需要进行海关关员工作时间调整 [评分: 0~100]

评分标准:

0 分: 不会针对企业需要进行调整

60 分: 会针对企业集中的需要进行一定的调整

100 分: 海关合理安排值班和轮岗, 覆盖到 7*24 小时

107 使用第三方报关行的强制性要求 [评分: 0~100]

评分标准:

0 分: 强制要求使用第三方报关公司

50 分: 针对某些类型的收货人, 强制要求使用第三方报关行

100 分: 对使用第三方报关公司未做任何强制要求, 该市场充分竞争

108 快速放行流程 [评分: 0~100]

评分标准:

0 分: 没有任何针对紧急货物的快速放行流程

60 分: 针对满足特定资质条件的收货人可以适用, 但限于某些品类的货物

100 分: 针对满足特定资质条件的收货人, 绝大多数品类的货物, 只要符合紧急快速放行的条件, 都可以快速放行

109 被拒货物的再出口流程 [评分: 0~100]

评分标准:

0 分: 针对未能满足卫生、检验检疫或者技术方面规定而被拒收的货物, 进口人无权将其退运给国外出口方

60 分: 进口方有权将拒收货物退运给国外出口方, 前提是这些货物不会涉及某些特定的禁止规定

100 分: 进口方有权将拒收货物退运给国外出口方, 且有充分的时间来完成退运手续

110 货物的临时准入与进出境手续 [评分: 0~100]**评分标准:**

0分: 出于特殊目的(包括加工贸易)进出关境的货物不能免于支付进口关税和代征税

60分: 可以免于支付进口关税和代征税,但大多数情况下需要提供某种形式的担保

100分: 可以免于支付进口关税和代征税,且手续简单

111 进口业务中海关的效率 [评分: 0~100]**评分标准:**

0分: 效率极低

50分: 效率一般

80分: 效率较高

100分: 非常高效

112 出口业务中海关的效率 [评分: 0~100]**评分标准:**

0分: 效率极低

50分: 效率一般

80分: 效率较高

100分: 非常高效

113 程序的简化(时间) [评分: 0~100]**评分标准:**

0分: 最近3年,几乎没有对程序和单证要求进行过简化

60分: 最近3年,由于程序和单证要求的简化,相关手续耗用的时间有降低,但并不特别明显

80分: 最近3年,由于程序和单证要求的简化,相关手续耗用的时间有明显降低

100分: 不仅最近3年,海关及其他部门一直尝试简化程序和单证要求降低相关手续耗用时间

114 程序的简化(成本) [评分: 0~100]**评分标准:**

0分: 最近3年,几乎没有对程序和单证要求进行过简化

60分: 最近3年,由于程序和单证要求的简化,相关手续造成的跨境成本有所降低,但并不特别明显

80分：最近3年，由于程序和单证要求的简化，相关手续造成的跨境成本明显降低

100分：不仅最近3年，海关及其他部门一直尝试简化程序和单证要求降低相关手续造成的成本

九、内部边境机构合作（此章共11题）

115 涉及跨境贸易管理的不同机构间的总体合作与协调 [评分：0~100]

评分标准：

0分：机构间没有合作

70分：涉及到跨境贸易管理的各个国内机构之间存在实质性的合作、协调、信息互换和互助

100分：有一个明确的合作战略在政策层面作为纲领

116 跨部门 / 机构协调的制度化机制，满足了以下几个方面？

- ①针对不同部门 / 机构间合作制定了供参考的流程条款
- ②设有负责协调联络的技术秘书处或类似机构
- ③关联部门 / 机构的决定和决定及秘书处的建议有专门的网页予以公开
- ④设有指导委员会或类似机构来领导和监督部门 / 机构间的协调工作
- ⑤为部门 / 机构间协调而设立的机构有明确的财务条例
- ⑥该机制覆盖至少60%的相关部门 / 机构

117 相关部门 / 机构间定期的协调会议 [评分：0~100]

评分标准：

0分：从不进行相关会议，或者临时召开

70分：为了提升协调和合作的水平，会定期举行会议

100分：相关会议定期举行，而且会议议程也是公开的

118 涉及跨境贸易管理的部门 / 机构间所需数据和单证监管的协调和一致 [评分：0~100]

评分标准：

0分：不同部门 / 机构的数据 / 单证要求没有统一或者协调

60分：通过一般性的数据定义和信息类型转换，使得数据 / 单证要求能够得以基本的协调和统一

100分：通过为企业提供单一的数据接口，充分协调了不同部门/机构的数据/单证要求

119 涉及跨境贸易管理的部门/机构的信息管理系统间互相连接或者共享某一系统，以实现数据及时交换和实时获取 [评分：0~100]

评分标准：

0分：没有一个互相连接或者共享的计算机系统，而且国内涉及到跨境贸易管理的机构之间也没有数据交换

50分：定期地（每日、每周、每月），不同的系统之间可以进行数据交换和传递

100分：系统间链接和共享，而且数据是可以实时可获取的

120 国内跨境贸易管理机构在查验上的协调 [评分：0~100]

评分标准：

0分：各部门/机构在实物查验和监管上不存在协调

60分：针对偶发性的事件，有非正式和临时性的协调

100分：设定了单一的查验场所和各部门/机构的查验协调机制

121 不同部门/机构对查验结论和监管结论进行分享 [评分：0~100]

评分标准：

0分：跨境贸易管理部门/机构之间不会就查验结论和监管结论进行分享

60分：当某跨境贸易管理部门/机构发出分享请求时，被请求部门/机构会对查验和监管结论进行分享

100分：跨境贸易管理部门/机构间会就查验结论和监管结论进行主动分享，并且有定期的总结会谈

122 国家层面上的委托监管 [评分：0~100]

评分标准：

0分：其他政府机构未委托海关进行监管

60分：部分政府机构委托海关进行监管

100分：大多数相关政府机构，处于贸易便利化的目的，委托海关进行监管

123 协调/共享的风险管理机制 [评分：0~100]

评分标准：

0分：国内跨境贸易管理部门/机构各自的风险管理体系并不协调

60分：国内跨境贸易管理机构维持着各自相对独立的风险管理体系，但是为了提高风险管理效率，各部门间会分享情报

80分：国内跨境贸易管理部门/机构的风险管理体系之间建立了实时的信息分享机制

100分：国内跨境贸易管理部门/机构共享一个风险管理控制平台

124 国内跨境贸易管理部门/机构在经认证经营者项目上的协作 [评分：0~100]

评分标准：

0分：对于经认证经营者项目，各部门/机构各自展开，没有关联

60分：对于经认证经营者项目，各部门/机构会进行临时性的协作

80分：对于经认证经营者项目，各部门/机构之间会就相关信息进行分享，并将来自于其他部门/机构的信息在认证时作为重要参考

100分：相关部门/机构共同运作一个联合的经认证经营者项目

125 协调/共享设施和设备 [评分：0~100]

评分标准：

0分：国内的跨境贸易管理部门/机构不会在设施和装备方面进行共享

60分：会进行临时性的共享

100分：在设施和装备方面完全共享

十、外部边境机构合作（本章共 11 题）

126 与相邻国家跨境贸易管理部门的合作和协调 [评分：0~100]

评分标准：

0分：与相邻国家不会进行跨境贸易合作和边境机构协作

50分：与相邻国家会在某些事件上进行合作和协调

100分：在政策、法规层面上设置了明确的与邻国相关部门/机构协作的战略指引，或者与大多数相邻国家本身同属于一个关税同盟

127 与相邻国家在跨境事务中就工作时间进行的协调 [评分：0~100]

评分标准：

0分：工作时间未与相邻国家进行协调

60分：工作时间与相邻国家进行协调，但覆盖面不广

100分：工作时间与相邻国家进行较充分协调

128 与相邻国家在跨境事务中就流程和手续进行的协调 [评分: 0~100]**评分标准:**

0分: 流程和手续未与相邻国家进行协调

60分: 流程和手续与相邻国家进行协调, 但不够充分

100分: 流程和手续与相邻国家进行较充分的协调

129 与相邻国家在跨境事务中数据和单证要求进行的协调 [评分: 0~100]**评分标准:**

0分: 在数据和单证要求方面没有协调

60分: 与邻国相关部门/机构正在就数据和单证要求进行协调

100分: 已经形成了成熟完整的协调机制, 或与大多数相邻国家同属于一个关税同盟

130 与邻国相关部门/机构的信息管理系统的跨境协调 [评分: 0~100]**评分标准:**

0分: 没有任何协调

60分: 与邻国相关部门/机构信息管理系统会就部分监管事项进行联网

100分: 与邻国相关部门/机构信息管理系统会就两国贸易相关监管事项进行充分联网, 以便利货物通关

131 与邻国相关部门/机构在风险管理上的合作 [评分: 0~100]**评分标准:**

0分: 没有任何合作

70分: 为了提高风险管理效率和合规贸易的便利, 对部分高风险事项与邻国相关部门/机构分享相关情报

100分: 基于对企业或者货物的风险描述或风险分析结论的分享, 实施整合性的协同工作

132 与邻国相关部门/机构在查验和监管结论上的共享 [评分: 0~100]**评分标准:**

0分: 没有任何相关信息的分享

70分: 国家法规允许当邻国提出分享要求时就查验和监管结论与邻国进行分享

100分: 与邻国边境部门/机构就查验和监管结论进行实时分享, 以便简化对合规货物的边境查验和监管

133 与相邻国家在跨境事务中就共有设施的开发和分享 [评分：0~100]

评分标准：

0 分：没有开发共有设施，也未与相邻国家进行共享

60 分：没有开发共有设施，但与邻国就基础设施和装备进行了分享

100 分：开发了较多共有设施，并与相邻国家进行较充分共享

134 与相邻国家在跨境事务中的联合监管 [评分：0~100]

评分标准：

0 分：在与相邻国家的合作中没有联合监管

70 分：与相邻国家有联合监管的措施

100 分：与相邻国家共用一站式边境哨所

135 针对经认证经营者事务达成多边互认协议 / 安排，这些协议和安排包括以下哪些事项？

①协议 / 安排所覆盖的经认证经营者可获得哪些便利

②海关管理部门能够提供的便利措施

③为进行信息互换规定了需要使用的兼容性技术

④数据储存、保护、安全相关事项的协调

⑤针对合作国家经认证经营者不合规行为进行处理时，设有相应的流程供参考

⑥与企业部门的磋商事项

136 国际层面上的人员交流和培训项目 [评分：0~100]

评分标准：

0 分：没有任何人员交流和培训项目

60 分：与相邻国家或者其他第三方国家就实践经验会进行偶尔的交流

100 分：与相邻国家或者其他第三方国家就最佳实践有定期的交流项目和培训

十一、管理和公正性（本章共 9 题）

137 明确公开的机构和职能设置 [评分：0~100]

评分标准：

0 分：跨境贸易相关部门 / 机构的框架和职能未被公布

60 分：跨境贸易相关部门 / 机构的框架和职能有公布，但是更新并不及时

100 分：跨境贸易相关部门 / 机构建立了清晰的组织框架和职能，而且这些内容都可以公开获取

138 道德政策 [评分: 0~100]**评分标准:**

0分: 没有相关的道德操守文件

70分: 道德操守文件遵从《阿鲁沙宣言》(修订版)的所有原则

100分: 建立了检举热线以监督边境部门/机构人员对于相关文件的遵守

139 海关及边境部门雇员行为准则的建立 [评分: 0~100]**评分标准:**

0分: 没有行为准则

30分: 形成了根据道德操守指定的行为准则, 但实施情况并不理想

70分: 形成了根据道德操守指定的行为准则, 对外公布, 且适用于所有雇员

100分: 形成了根据道德操守指定的行为准则, 对外公布, 适用于所有雇员并取得良好效果

140 针对边境部门/机构雇员行为不端的有效处罚 [评分: 0~100]**评分标准:**

0分: 行为准则中没有进行规定

60分: 行为准则中包括纪律条款, 并简要规定了如何对行为不端进行处罚

100分: 行为准则就怎样判定行为不端和处罚细则进行了规定

141 海关及边境部门对其雇员违纪处罚的实施和透明 [评分: 0~100]**评分标准:**

0分: 针对行为不端的处罚信息未被公开

60分: 针对行为不端的处罚是部分公开的

100分: 针对行为不端的处罚, 对应条款及适用的处罚方式等相关信息是完全充分公开的

142 就各自政策、流程、规章等事项, 各边境部门/机构间是否会进行信息互换和交流 [评分: 0~100]**评分标准:**

0分: 没有交流事项和固定安排

60分: 会就关键的政策、流程、规章相关事项进行内部信息互换和交流

100分: 有适当的安排, 来确保雇员能够及时地获取其他部门/机构政策、流程、规

章方面的最新信息

143 内部系统审计 [评分：0~100]

评分标准：

0 分：没有内部审计机制，或者有个别部门有

60 分：大多数建立了内部审计职能部门

100 分：所有部门 / 机构建立了内部审计职能，并充分授权且落实相关工作

144 海关机关财政相关的明确条款 [评分：0~100]

评分标准：

0 分：海关部门的财政情况的信息不公开

60 分：根据法律条文制定了财政方面的明确条款，但是公开不及时

100 分：根据法律条文制定了财政方面的明确条款，而且相关信息及时充分公开

145 海关年度报告的公开 [评分：0~100]

评分标准：

0 分：海关年度工作报告不予公开

60 分：年度报告是公开的，但是关于海关工作的信息不够充分

100 分：年度报告完全公开，且包含关于海关工作的充分信息

参与此次在线评估的部分专业人士名单^①（按姓名拼音排序）

| 姓名 | 工作单位 |
|---------------|----------------------|
| 蔡晓 | 天津安捷达国际货运代理有限公司 |
| 高海军 | 海贸云商信息科技有限公司 |
| 江小宝 | 厦门市全运通供应链管理有限公司 |
| 李甦 | 厦门申悦报关有限公司 |
| 王进 | 青岛关键企业管理咨询有限公司 |
| 张彪 | 天津市全运通物流有限责任公司 |
| 张浩 | 深圳市全运通物流发展有限公司 |
| 张磊兵 | 东莞市准捷报关服务有限公司 |
| 郑松林 | 中外运空运发展股份有限公司华南分公司 |
| 周玉成 | LG化学－乐友新能源材料（无锡）有限公司 |
| 朱嘉楠 | 天津海关 |
| lucky.luo（笔名） | 按答卷人要求不予列出 |
| 蔡峣 | 按答卷人要求不予列出 |
| 曹波 | 按答卷人要求不予列出 |
| 郭崢 | 按答卷人要求不予列出 |
| 康文政 | 按答卷人要求不予列出 |
| 李爽 | 按答卷人要求不予列出 |
| 李卓 | 按答卷人要求不予列出 |
| 任秀 | 按答卷人要求不予列出 |
| 吴玉根 | 按答卷人要求不予列出 |
| 于涛 | 按答卷人要求不予列出 |

① 除名单中所列 24 位专业人士外，另有 6 名专业人士参与评估，但不愿公布个人姓名和工作单位。

Review According to TFA Text

The links of the regulations, policies, and information sources mentioned in this section are published in the “Report” column on the Re-code official website:
<https://www.re-code.org/article/851?categoryid=46>



ARTICLE 1: PUBLICATION AND AVAILABILITY OF INFORMATION

Laws and Regulations

In December 2001, China officially became a member of World Trade Organization.

Since then, the Chinese government has attached great importance to the disclosure of government information.

In 2007, the State Council promulgated Regulations of the People's Republic of China on Government Information Disclosure (Link 1.1). In the following 9 years, the State Council issued 12 notices or opinions on the disclosure of government information via its General Office (Link 1.2), making substantial progress in disclosing government information including that of administration of cross-border trade. In April 2019, the Decree No. 711 of the State Council of the People's Republic of China promulgated the revised Regulations of the People's Republic of China on Government Information Disclosure, which came into effect on May 15, 2019. (Link 1.3) According to Regulations of the People's Republic of China on Government Information Disclosure, General Administration of Customs of the People's Republic of China ("GACC") formulated and implemented Measures of the People's Republic of China on Customs Government Information Disclosure. (Link 1.4)

Former General Administration of Quality Supervision, Inspection and Quarantine ("former AQSIQ") formulated and implemented Guide of AQSIQ on Government Information Disclosure. (Link 1.5)

On May 9, 2016, the State Council convened a national teleconference on promoting the reform to streamline administration, delegate more powers, improve regulation and provide better services. Premier Li Keqiang stressed at the conference that we must make greater efforts to promote government information disclosure in order to achieve substantial results in streamlining

administration and delegating more powers and made specific requirements: to speed up the formulation and publicity of the list; to promote government information disclosure in an all-round way; to open up the “information island”; to disclose the information of handling sensitive emergency events in a timely manner. (Link 1.6)

In December, the former AQSIQ issued the Notice of the General Office of AQSIQ on the Publication of Basic Catalogues of Disclosed Government Affairs (General Office of AQSIQ [2017] No. 1544). (Link 1.7)

In August 2016, GACC updated the Guide of GACC on Government Information Disclosure. After the entry-exit inspection and quarantine administration responsibilities and personnel were integrated into GACC in April 2018, GACC once again updated the Guide and made it clear that government information disclosure applications involving entry-exit inspection and quarantine duties could be submitted to GACC. Although GACC has not yet made it clear, it is expected that it will abolish or amend the Guide of AQSIQ on Government Information Disclosure. In May 2019, General Administration of Customs of the People's Republic of China (“GACC”) updated the Guide of AQSIQ on Government Information Disclosure in accordance with the revised Regulations of the People's Republic of China on Government Information Disclosure. (Link 1.8)

Implementation

Relevant government departments not only disclose information through traditional media including books, newspapers, magazines, and television and new media including the Internet and mobile apps, but also offer consultation to the public via hotlines and online platforms and provide information on public applications.

In recent years, with the development of the Internet and mobile information platforms, China Customs has continuously expanded its information service channels. After GACC joins WeChat and Weibo with the public account “Customs Release”, it has also joined mp.toutiao.com, Tik Tok, om.qq.com and People's Daily Online.

In July 2017, the updated China Customs Portal website went live. The new

column “Internet + Customs” provides comprehensive customs information and services. (Link 1.9)

In the sub-column “Government Information Disclosure” under the column “Information Disclosure” on China Customs Portal website, information including the customs government information disclosure list, annual report on government information disclosure of GACC and all its directly subordinate customs, key work points of customs government information disclosure, disclosure form by application is displayed in detail. (Link 1.10, 1.11, 1.12 and 1.13)

Since the integration of the entry-exit inspection and quarantine administration responsibilities and personnel into GACC, China Customs has begun to publish information related to entry-exit inspection and quarantine, mainly new laws and regulations issued after April 2018 and a large number of previously issued laws and regulations on its portal website. (Link 1.14, 1.15 and 1.16)

After the integration of entry and exit inspection and quarantine administration duties and personnel into GACC, the relevant integration work has been carried out in depth. On the website of the State Administration for Market Regulation, the historical information previously published on the website of the former AQSIQ is still available. It is expected that China Customs will further integrate relevant channels for disclosing government information of entry-exit inspection and quarantine of the former Customs and the former AQSIQ. Meanwhile, businesses still hold higher expectations for the publication and availability of information on cross-border trade.

General Comment

There has been substantial progress and the implementation is relatively adequate.

1 Publication

1.1 Each Member shall promptly publish the following information in a non-discriminatory

and easily accessible manner in order to enable governments, traders, and other interested parties to become acquainted with them:

(a) procedures for importation, exportation, and transit (including port, airport, and other entry-point procedures), and required forms and documents;

Implementation

In "Online Service" on its website, the GACC provides "Online Inquiry", "Administrative Licensing", "Work Guide" and other information services, meeting most of the information needs of customs clearance. In "Download Center", forms and documents of customs nationwide required for customs clearance are posted. (Links 1.17)

In "Special Services" on its portal website, China Customs provides and keeps updating "management of foreign suppliers of imported wastes", "health and quarantine examination and approval of entry-exit special articles", "online processing platform for customs administrative examination and approval", "Internet + Customs", "overseas customs clearance guidelines" and other information services. (Link 1.18)

In terms of processes for importation, exportation, and transit, no concise procedure guides, forms, or documents have ever been posted.

Nanjing Customs published on its website a flow chart of procedures of importation and exportation by sea and air. (Links 1.19, 1.20 and 1.21)

On April 16, 2018, GACC issued Notice No. 28 of 2018 on Matters Relating to the Integration of Qualifications for Enterprise Customs Declaration and Inspection Application to optimize and integrate enterprises' qualifications for customs declaration and inspection application. On June 21, 2018, GACC issued Announcement No. 60 of 2018 on Amendment of the Code for Filling Customs Declaration Forms for Imported and Exported Goods of the People's Republic of China and Announcement No. 61 of 2018 on Modifying the Format of Customs Declaration Forms for Imported and Exported Goods and Filing List of Entry-Exit Goods to modify the customs declaration form of imported and exported goods and the filing list of entry-exit goods. In Announcement No. 61 the sample customs declaration

form of imported and exported goods and filing list of entry-exit goods are provided. (Link 1.22)

Procedures for importation, exportation, and transit (including port, airport, and other entry-point procedures), and required forms and documents are not found on the portal website of former AQSIQ. Textual information includes the Notice of AQSIQ on the Issue of Regulations on the Administration of Entry-Exit Inspection and Quarantine Procedures (Notice of AQSIQ No. 437 [2017]) and the Announcement of AQSIQ on Simplifying the Inspection and Quarantine Procedures and Improving the Efficiency of Customs Clearance (Announcement of AQSIQ No. 89 [2017]). On its government information disclosure site and the sub-sites of its departments, the former AQSIQ posted the detailed import and export inspection and entry-exit quarantine procedures (commodity inspection, animal and plant quarantine and health quarantine and AQSIQ). (Link 1.23)

On May 29, 2018, GACC issued the Announcement No. 50 of 2018 on the Complete Cancellation of Matters Relating to the Customs Clearance Form of Entry/Exit Goods to completely cancel the Customs Clearance Form of Entry/Exit Goods and modify the relevant working procedures. (Link 1.24)

On December 7, 2018, GACC issued the Announcement No. 185 of 2018 on Adjusting the Declaration Contents of Declaration Forms of Import and Export Goods and the Format of Electronic Declaration to revise the single-window declaration interface and the format of the electronic declaration of the declaration forms of import and export goods as appropriate and it was implemented on December 9, 2018. (Link 1.25)

On January 22, 2019, GACC promulgated Announcement No. 18 of 2019 on Amendment of the Code for Filling Customs Declaration Forms for Imported and Exported Goods of the People's Republic of China to revise the Code for Filling Customs Declaration Forms for Imported and Exported Goods of the People's Republic of China and it was implemented on February 1, 2019. (Link 1.26)

On April 18, 2019, GACC issued Announcement No. 66 of 2019 on the Publication of the Electronic Conversion or Scanning Document Format Standards for Customs Declaration Forms and Documents which optimized

the electronic form of the forms and documents accompanying the customs declaration forms and provided uniform standards and was implemented on May 1, 2019. (Link 1.27)

General Comment

The information is diverse, but not well-organized and there is still room for improvement.

Recommendations

China Customs should classify the existing entry-exit processes according to means of trade or transportation, types of goods, etc., provide detailed, intuitive and instructive procedures and the required forms and documents for businesses, and continue to integrate the information on the entry and exit inspection and quarantine policies issued by the former AQSIQ.

(b) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;

Implementation

The Chinese government adjusts rates of duties and taxes on Import and Export Goods once a year. The adjusted Import and Export Tariff of the People's Republic of China ("IET") is published by China Customs Press, the Economic Daily Press, etc. (Link 1.28)

This publication on tariff has two defects: 1. it is paper-based and users have to pay; 2. it is updated once a year and therefore importers and exporters need to follow adjustments to rates of duties and taxes and provisional measures for duties through other media before the update is completed.

"Online Search" under "Online Service" on GACC's website provides "Tariff and Tariff Code Search", "Tariff Goods and Item Annotation Search", "China's Subheading Annotation Search", "Classification Decision Search", "Key Commodities Search", "Import and Export Commodity Tariff Rate Search"; users may search for "Tariff Rate" by the tariff code and commodity name under "Internet + Customs". (Link 1.29)

The Catalogue of Import-Export Commodities Subject to Inspection and Quarantine by Entry-Exit Inspection and Quarantine Organs should be updated once a year (usually at the beginning of the year). If the national policy is adjusted, it will be updated in the mid-year. The inspection and quarantine categories such as M/N, R/S, P/Q, V/W, L and customs supervision conditions such as A/B and D should also be updated accordingly. (Link 1.30)

At the end of each year or at the beginning of the next year, the Customs Tariff Commission of the State Council or GACC will announce adjustment plans for the import and export provisional tax rates for the following year.

General Comment

The implementation is relatively adequate but there is still room for improvement.

Recommendations

1. IET is a national regulation and should be published on the websites of GACC and Ministry of Finance;
2. As rate adjustments and provisional or regional measures for tariff are promulgated and implemented, they should also be updated in IET for the sake of importers and exporters.

(c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;

Implementation

Customs of China has canceled all administrative charges. (Link 1.32)
Former AQSIQ published on its portal website a detailed list of charges. (Link 1.33)

According to the Notice of the Ministry of Finance and National Development and Reform Commission on Cleaning up and Standardizing a Batch of Policies on Administrative Charges (Notice of the Ministry of Finance No. 20 [2017]), as of April 1, 2017, the collection of entry-exit

inspection and quarantine fees will be stopped. No administrative fees for inspection and quarantine will be collected. (Link 1.34)

China Customs has announced the relevant policies on the cancellation and suspension of administrative fees, and publicized the operating service charges for the subordinate institutions and social organizations on its portal website. (Link 1.35)

General Comment

The implementation is adequate.

At present, in the import and export process, customs and inspection and quarantine departments have canceled the collection of all administrative charges. The fees collected in the entry-exit process are mainly operating service charges for handling customs, inspection and quarantine procedures.

(d) rules for the classification or valuation of products for customs purposes;

Implementation

The customs has disclosed the following information to the public:

Commodity Classification:

Decree of GACC No. 158 Rules of GACC on Commodity Classification of Import and Export Goods (Link 1.36);

Announcement of GACC No.49 [2009] Issues on Additional Declaration of Import and Export Goods (Link 1.37);

GACC decides on classification of some products and publishes its decisions and administrative ruling as announcements;

Users may access the search for commodity classification at "Decisions and Rulings on Classification" under "Online Service" on GACC's website (Link 1.38).

In June 2018, GACC decided to promote the implementation of paperless submission of goods classification data nationwide. (Link 1.39)

In addition, the Customs Duties Department of GACC and Tianjin Branch of China Customs Imported and Exported Goods Classification Center have

jointly developed “China Customs Classification and Testing” mobile phone APP through which the information of commodity classification, tariff and tariff code, classification decision, classification ruling and testing status can be searched online.

Valuation:

Decree of GACC No. 213 Measures of the People's Republic of China on Reviewing and Determining Customs Value of Import and Export Goods (Link 1.40);

Decree of GACC No. 211 Measures of the People's Republic of China on Reviewing and Determining Customs Value of Bonded Goods Intended for Sale in the Domestic Market (Link 1.41).

Announcement No. 140 of 2018 of GACC on the Classification Table of Inbound Articles of the People’s Republic of China and the Table of Dutiable Values of Inbound Articles of the People’s Republic of China (Link 1.42)

Announcement No. 63 of 2019 of GACC on Adjusting the Classification Table of Inbound Articles of the People’s Republic of China and the Table of Dutiable Values of Inbound Articles of the People’s Republic of China (Link 1.43)

General Comment

GACC's disclosure of rules for the classification and valuation of commodities is transparent. The implementation is adequate. In recent years, services have been continuously optimized and significant progress has been made (Link 1.44).

Recommendations

The legally binding or instructive rulings, decisions, and guides, on commodity classification issued by GACC and customs directly subordinate to GACC should be gathered, systematized, classified and published promptly via a separate column. GACC should enable importers and exporters to pinpoint a tariff using the function "Search for Tariff Rate"

under "Online Service" on its website.

(e) laws, regulations, and administrative rulings of general application relating to rules of origin;

Implementation

The State Council promulgated Regulations of People's Republic of China on the Place of Origin of Import and Export Goods; GACC and former AQSIQ published rules about preferential places of origin on their websites. (Links 1.45 and 1.46)

The China Inspection and Quarantine Service website of the former AQSIQ has set up a special "origin business" channel through which detailed information such as the type, style, filling, application and inquiry of certificate of origin is published. The website is characterized by clear structure and practical functions, but the contents are only updated till March 2014 and some of the key contents are updated till 2010. (Link 1.47)

In March 2019, GACC issued the Announcement No. 49 of 2019 on the Pilot Reform on Printing the Certificate of Origin, and decided to start the pilot reform on the self-printing of the certificate of origin in Beijing, Tianjin, Shanghai, Jiangsu, Guangdong, Chongqing and other provinces (municipalities) on March 25. (Link 1.48)

In May 2019, GACC decided to fully promote the self-printing of the certificate of origin, which took effect on May 20, 2019. (Link 1.49)

General Comment

The laws and regulations of China Customs on rules of origin are open and transparent.

(f) import, export or transit restrictions or prohibitions;

Implementation

China Customs amends and publishes The Handbook of the Standardization of China Customs Clearance every year. The Handbook provides relatively inclusive and detailed lists of products on which China imposes import/

export prohibitions and restrictions. The Handbook can be bought on amazon.cn, etc. (Link 1.50)

The section "Search by Clearance Parameters" on GACC's website provides importers and exporters a significant convenience on searching for import/export prohibitions and restrictions by commodity code. In 2018, "customs inspection integration query and download of some clearance parameters" function is added in this column. (Link 1.51)

Article 7 of Decree of GACC No.38 Measures of the People's Republic of China on Customs Supervision and Administration of Transit Goods stipulates specific transit prohibitions. (Link 1.52)

GACC published, "What goods have been included in catalogue of prohibited export goods" and other relevant guiding information with a comprehensive coverage on its website. (Link 1.53, 1.54, 1.55)

In 2018, relevant departments issued some new regulations, including: the Ministry of Ecology and Environment, the Ministry of Commerce, the National Development and Reform Commission and GACC jointly issued Announcement No. 6 of 2018 on the Adjustment of the Catalogue of Imported Waste under Management; GACC and the Ministry of Ecology and Environment jointly issued Announcement No. 79 of 2018 on the Issuing of Limited Solid Waste Import Ports; the Ministry of Industry and Information Technology issued Announcement No. 15 of 2018 on the Publication of the Catalogue of Electrical and Electronic Products for Management of Meeting the Standard for Restricted Use of Hazardous Substances (First Batch) and the List of Exceptions to the Application of Substances Restricted for Use in the Standard Meeting Management Catalogue. (Link 1.56)

China Customs, the Ministry of Commerce and other relevant departments also publish relevant information of newly issued notices and announcements in a timely manner. There are many restrictions and prohibitions on import and export inspection and quarantine, which will be published in time on the portal websites of GACC. For example, GACC and the Ministry of Agriculture and Rural Affairs jointly issued Announcement No. 100 on Preventing African Swine Fever from Spreading into China from the Democratic People's Republic of Korea. (Link 1.57)

General Comment

The implementation is adequate.

Recommendations

Considering various import/export prohibitions and restrictions, we recommend that competent authorities consolidate them into a single catalog and publish the catalog on their websites. Competent authorities should endeavor to provide product codes for products that can be found whether prohibited or restricted by their codes.

(g) penalty provisions for breaches of import, export, or transit formalities;

Implementation

China Customs has formulated and promulgated complete penalties related to import and export or transit procedures. The basis for all the administrative punishment due to violation of import and export or transit procedure regulations imposed by the customs can be found in the disclosed government laws and regulations; laws, administrative regulations and departmental rules that have not be disclosed should not be used as the basis for administrative penalties posed on the import, export or transit procedures and behavior.

State:

On March 17, 1996, Law of the People's Republic of China on Administrative Penalty was promulgated through Decree of President of the People's Republic of China No. 63 of 1996. (Link 1. 58)

On July 8, 2000, the Standing Committee of the National People's Congress revised the Customs Law of the People's Republic of China. (Link 1. 59)

The Product Quality Law of the People's Republic of China, was promulgated through Decree of President of the People's Republic of China No. 71 on February 22, 1993 and was amended for the second time at the 10th Meeting of the Standing Committee of the Eleventh National People's Congress on 27 August 2009. (Link 1. 60)

On June 29, 2013, Special Equipment Safety Law of the People's Republic of China was promulgated through Decree of President of the People's Republic of China No. 4. (Link 61)

On April 24, 2015, Food Safety Law of the People's Republic of China was promulgated through Decree of President of the People's Republic of China No. 21. (Link 1. 62)

On February 21, 1989, the Law of the People's Republic of China on the Inspection of Imported and Exported Commodities was promulgated through Decree No. 14 of the President of the People's Republic of China, and was amended for the third time at the 2nd Meeting of the Standing Committee of the Thirteenth National People's Congress on April 27, 2018. (Link 1. 63)

On October 30, 1991, the Law of the People's Republic of China on Entry and Exit Animal and Plant Quarantine was promulgated through Decree No. 53 of the President of the People's Republic of China. (Link 1. 64)

On December 2, 1986, the Law on Frontier Health and Quarantine of the People's Republic of China was promulgated through Decree No. 46 of the President of the People's Republic of China, and was amended at the 31st Meeting of the Standing Committee of the 10th National People's Congress on December 29, 2007. (Link 1. 65)

Customs:

Implementation Regulations of the People's Republic of China on Customs Administrative Penalty was promulgated through Decree of the State Council No. 420. (Link 1. 66)

Procedures for the Handling of Administrative Penalty Cases by the Customs of the People's Republic of China was promulgated through Decree of GACC No. 159. (Link 1. 67)

Procedures for the Handling of Simple Administrative Penalty Cases by the Customs of the People's Republic of China was promulgated through Decree of GACC No. 188. (Link 1. 68)

Regulations on the Implementation of the Personal Detention by the Customs of the People's Republic of China was promulgated through

Decree of GACC No. 144. (Link 1. 69)

Implementation Regulations of the Law of the People's Republic of China on Import and Export Commodity Inspection was promulgated through Decree of the State Council No. 447 (Link 1. 70);

Implementation Regulations of the Law of the People's Republic of China on the Entry and Exit Animal and Plant Quarantine was promulgated through Decree of the State Council No. 206 (Link 1. 71);

Implementation Rules of Law of Frontier Health and Quarantine of the People's Republic of China was promulgated through Decree of the Ministry of Health No. 2 of 1989 (Link 1. 72);

Measures on Supervision and Administration of Inspection and Quarantine of Imported and Exported Dairy Products was promulgated by former AQSIQ on January 24, 2013 (Link 1. 73);

Measures on Inspection, Supervision and Administration of Import Cotton was promulgated by former AQSIQ on January 18, 2013 (Link 1. 74);

Regulations of the People's Republic of China on Certification and Accreditation was promulgated through Decree of the State Council No. 390 (Link 1. 75).

General Comment

The implementation is adequate.

Recommendations

China Customs should specify and disclose the penalties given for various illegal acts stipulated by laws and administrative regulations, so as to reduce the discretionary power of the customs administrative penalties and increase the transparency of the customs administrative penalties.

(h) procedures for appeal or review;

Implementation

When the import, export or transit enterprises are subject to administrative penalties by the customs, the enterprises may appeal for relief through a variety of legal means. The main forms include pleading, hearing,

administrative review or administrative litigation. The relevant regulations are issued publicly and easily accessible by the Internet.

State:

Administrative Procedure Law of the People's Republic of China; (Link 1. 76)

Administrative Review Law of the People's Republic of China. (Link 1. 77)

Customs:

The following regulations are published and easily accessible by the Internet:

Decree of GACC No. 120 Provisional Regulations of the People's Republic of China on Customs Handling of Appellate Cases (Link 1. 78);

Decree of GACC No. 166 Measures of the People's Republic of China on Customs Administrative Review (Link 1. 79);

Decree of GACC No. 145 Measures for Customs Administrative Penalty Hearing of the People's Republic of China (Link 1. 80);

Measures for the Implementation of the Administrative License for Quality Supervision, Inspection and Quarantine (Link 1. 81);

Measures for the Administration of Certificates of Administrative Law Enforcement in Quality Supervision, Inspection and Quarantine (Link 1. 82);

Rules for the Application of Administrative Penalty Discretion in Quality Supervision, Inspection and Quarantine (Link 1. 83).

After the integration of entry-exit inspection and quarantine administration duties and personnel into GACC in 2018, GACC has sorted laws, rules and regulations and abolished two regulations, Announcement of former AQSIQ No. 7 of 1999 Measures for Administrative Review of Entry-Exit Inspection and Quarantine and Decree of former AQSIQ No. 85 Provisions on Administrative Penalty Procedures for Entry-Exit Inspection and Quarantine. (Link 1. 84)

General Comment

The implementation is adequate.

(i) agreements or parts thereof with any country or countries relating to importation, exportation, or transit; and

Implementation

Information on free trade agreements with other countries is published in a timely manner. GACC has set up the sub-column “Business” under the column “Information Disclosure” to introduce information such as free trade agreements and preferential trade arrangements signed with other countries. (Link 1. 85)

However, information regarding agreements on mutual recognition of Authorized Economic Operators (AEOs) and mutual aid agreements as well as memorandums of understanding signed with some countries is generally covered by news reports and policy interpretation articles. Some information of AEOs-related policies and mutual recognition is accessible at "Customs Enterprise Credit System Construction" under "Information Disclosure" on China Customs' portal site. GACC has also set up “International AEOs Mutual Recognition” sub-column, but it has only provided relevant news links, failing to comb and list economic entities that have reached agreements on international mutual recognition of AEOs. The relevant departments of GACC have carried out many more detailed and in-depth interpretations of some relevant information through channels such as China Customs magazine, 12360 customs hotline and WeChat public account.

Some relevant information has also been published on the website of former AQSIQ. (Link 1. 86 and 1. 87)

General Comment

The implementation is inadequate.

Recommendations

Special columns should be set up on China Customs Portal website to publish details of agreements with other countries in a timely manner, comb and publish the texts of the AEO international mutual recognition agreements between China and other countries or regions, and the texts of

inspection and quarantine agreements between China and other countries or regions.

(j) procedures relating to the administration of tariff quotas.

Implementation

Import tariff quotas for agricultural produce, sugar, cotton, wool, wool tops, etc. (Links 1. 88, 1. 89 and 1. 90) are published on the websites of National Development and Reform Commission and Ministry of Commerce. The related information is easily accessible.

The Ministry of Commerce published the catalogue of goods subject to import tariff quota on its official website (Link 1. 91)

General Comment

The implementation is adequate.

1.2 Nothing in these provisions shall be construed as requiring the publication or provision of information other than in the language of the Member except as stated in paragraph 2.2.

2 Information Available Through Internet

2.1 Each Member shall make available, and update to the extent possible and as appropriate, the following through the internet:

Laws and Regulations

Measures of the People's Republic of China on Customs Government Information Disclosure provides:

"Article 13 Customs shall proactively disclose customs government information by such easily accessible means as the Customs' websites, nationwide customs service hotline "12360", press conferences, newspapers, magazines, radio and television broadcasting."

Measures for Comprehensively Promoting the Publicity of Government Affairs has referred a lot to the publicity of Customs government information through channels such as Customs websites.

The AQSIQ Guide on Government Information Disclosure provides:

"IV. Means of access to government information

(1) Proactive disclosure of government information.

Citizens, legal persons and other organizations may access the proactively disclosed information that they need, via the AQSIQ Website Government Information Disclosure Catalog (the "Catalog"), or via the retrieval function of the AQSIQ Government Information Disclosure Catalog. Government information that should be proactively disclosed as per the Catalog shall be disclosed within 20 working days by relevant authorities starting from the day of generation of such information.

(2) Disclosure of government information as applied for.

2. Online Application.

.....

3. E-mail Application.

....."

Implementation

The Internet has become an important means for China Customs and relevant commerce administration authorities to disclose information on administrative affairs. China Customs, apart from portals, also uses Wechat, Weibo, APPs, etc. to publish information. GACC's portable website was substantially revised in 2017. After the integration of entry and exit inspection and quarantine administration duties and personnel into GACC in 2018, China Customs has begun to publish information related to entry-exit inspection and quarantine on its portal website, particularly set up some columns, and gradually issue entry-exit inspection and quarantine-related policies. The release and update of relevant information has been normalized.

General Comment

The implementation is adequate.

(a) a description¹ of its procedures for importation, exportation, and transit, including procedures for appeal or review, that informs governments, traders, and other interested parties of

the practical steps needed for importation, exportation, and transit;

Refer to 1.1 (a).

(b) the forms and documents required for importation into, exportation from, or transit through the territory of that Member;

Refer to 1.1 (a).

(c) contact information on its enquiry point(s).

Laws and Regulations

Measures of the People's Republic of China on Customs Government Information Disclosure provides that:

"Article 15 Customs shall compile, publish and update in a timely manner Guide on Customs Government Information Disclosure, and Customs Government Information Disclosure Catalog.

Guide on Customs Government Information Disclosure shall include classifications, compilation systems of and means of access to customs government information, and the name, address, business hours, phone number, fax number, E-mail, etc. of the competent departments in charge of customs government information disclosure."

Implementation

Via portal website of China Customs, the addresses of customs and Inspection and Quarantine offices at each port, and the phone numbers thereof may be obtained. The "Business Consultation" sub-column has been set up in the "Exchange and Interaction" column on the portal websites of customs directly under China Customs for various types of business online consultation. After the integration of the entry and exit inspection and quarantine administration duties and personnel into China Customs in 2018, GACC has made it clear that government information disclosure applications involving entry-exit inspection and quarantine duties can be submitted to GACC. Some professional organizations of the former AQSIQ

such as the Research Center for International Inspection and Quarantine Standards and Technical Regulations (WTO/TBT-SPS Notification and Enquiry of China) still provide relevant consultation services. (Link 1. 92, 1. 93, 1. 94 and 1. 95)

General Comment

The implementation is adequate.

2.2 Whenever practicable, the description referred to in subparagraph 2.1(a) shall also be made available in one of the official languages of the WTO.

Implementation

The WTO designates English, French and Spanish as the three official languages. The official website of GACC is available in English, but offers very little content and the information updates lag behind. The majority of the content including laws, regulations and announcements of this provision cannot be found on the official website.

The former AQSIQ website is available in English, but for all laws and regulations, only a list of the English translations of the names of such laws and regulations is provided, while the links thereof all connect to Chinese texts.

After the integration of the entry and exit inspection and quarantine administration duties and personnel into GACC in 2018, the former AQSIQ has no longer been updated. The information of entry and exit inspection and Quarantine has been published on China Customs portal website, but the English version of relevant content is still lacking, especially the English version of the previous inspection and quarantine policies.

General Comment

The implementation is inadequate. The English version of the customs information is not comprehensive enough, and the English version of the inspection and quarantine information is extremely scarce.

Recommendations

Draw from the experience of Japanese and Korean customs, and offer

English translations of laws and regulations.

2.3 Members are encouraged to make available further trade-related information through the internet, including relevant trade-related legislation and other items referred to in paragraph 1.1.

Implementation

Since China's accession into the WTO in 2001, competent authorities vested with managerial responsibilities for cross-border trade, including the Ministry of Commerce and customs, have provided, through the Internet, a vast amount of import and export trade-related information that encompasses legislation, import and export administration, taxation, classification, trade licenses, etc.

The China Customs portal website has attached notes of validity status to all policies and regulations, specifically classifying them into "valid, invalid and partially revised", thereby significantly facilitating the search for and use of information.

After the integration of the entry and exit inspection and quarantine administration duties and personnel into GACC, all new policies are released by China Customs and the original policies have also been gradually integrated into the portal website of China Customs.

General Comment

The implementation is relatively adequate.

3 Enquiry Points

3.1 Each Member shall, within its available resources, establish or maintain one or more enquiry points to answer reasonable enquiries of governments, traders, and other interested parties on matters covered by paragraph 1.1 and to provide the required forms and documents referred to in subparagraph 1.1(a).

Laws and Regulations

Measures of the People's Republic of China on Customs Government Information Disclosure provides:

"Article 15 Customs shall compile, publish and update in a timely manner Guide on Customs Government Information Disclosure, and Customs Government Information Disclosure Catalog.

Guide on Customs Government Information Disclosure shall include the classification, compilation system of and means of access to customs government information, as well as the name, address, office hours, phone number, fax number, E-mail, etc. of the competent customs authority in charge of government information disclosure.

Article 18 Regarding customs government information requested to be disclosed by an applicant, customs shall, according to the following cases, reply in writing (including in electronic texts) respectively:

(9) Where the disclosure application should be processed via other channels including business consultation, complaint and report, petition letter, and statistical consultation, the applicant shall be guided to process the application via such other channels."

Implementation

The windows, of China Customs, that handle external administrative affairs, are all open to public consultation.

The official websites of customs have all put in place online consultation windows.

Both GACC and customs authorities directly under it have opened a free hotline service – "12360". After the integration of the entry and exit inspection and quarantine administration duties and personnel into GACC, the entry and exit inspection and quarantine business of the former AQSIQ hotline service, "12365", has been transferred to the hotline service of China customs, "12360".

The WTO/TBT-SPS Notification and Enquiry of China have issued reports on WTO/TBT-SPS consulting points in China. issued the reports of the National Advisory Points for WTO/TBT-SPS in China. The two centers are affiliated with the former AQSIQ. After the institutional reform, their relevant functions have also been transferred to GACC. (Link 1. 96)

So far, China has not established WTO/TFA consulting points. According to

China's plan for implementation of the trade facilitation agreement system, trade facilitation-related work, including consulting points, is undertaken by Committee on Trade Facilitation (Inter-ministerial Joint Conference on Trade Facilitation of the State Council). The Ministry of Commerce has set up the WTO / FTA consultation website (referred to as the “WTO consultation website”), but the services and information provided are limited. (Link 1. 97)

General Comment

The implementation is adequate, but the information of the establishment of consultation points is inconsistent and there is still room for improvement.

Recommendations

Customs shall consolidate and systematize forms and documents needed to be filled in and used by importers and exporters, and publish downloadable versions online.

In addition, the commodity inspection, animal and plant inspection, health inspection and food safety related to inspection and quarantine involve complicated business areas and require strong technical expertise; it is recommended to enhance the comprehensive professional technical level and ability of the 12365 system operators related to the inspection and quarantine business.

China draws on the experience of existing WTO/TBT consulting points and WTO/SPS consulting points in order to establish WTO/TFA consulting points as soon as possible. After the institutional reform, it is necessary to define the affiliation relationship between WTO/TBT and WTO/SPS as soon as possible and straighten out the working mechanism.

3.2 Members of a customs union or involved in regional integration may establish or maintain common enquiry points at the regional level to satisfy the requirement of paragraph 3.1 for common procedures.

No such circumstances exist currently.

3.3 Members are encouraged not to require the payment of a fee for answering enquiries and providing required forms and documents. If any, Members shall limit the amount of their fees and charges to the approximate cost of services rendered.

Laws and Regulations

Measures of the People's Republic of China on Customs Government Information Disclosure provides:

"Article 22 Where customs provides customs government information as requested by an applicant, other than fees charged for retrieval, copy, and postal delivery, no other fees may be charged. Customs may not, via other organizations and individuals, provide customs government information for a fee.

The standards that govern the cost fees charged by customs for retrieval, copy, postal delivery, etc. shall follow the standards jointly determined by the competent pricing department and the fiscal department under the State Council.

Article 23 In case of genuine economic difficulties of citizens applying for disclosure of customs government information, relevant fees may be reduced or exempted via the citizen's own application and the review and approval by a person in charge at the competent customs authority responsible for government information disclosure."

AQSIQ Guide on Government Information Disclosure provides:

"III. Means of access to government information

.....

7. Fee standards.

.....

(2) Disclosure of government information as applied for.

In cases where the applicant asks for electronic delivery of government information, such information may be delivered free of charge by the AQSIQ department in charge of government information disclosure; in cases where the application asks for provision of such information via postal

delivery, the AQSIQ department may charge postal fees as per the standard jointly set by the competent pricing department and the fiscal department under the State Council."

Implementation

Generally speaking, the consultation services offered by customs do not provide forms or documents. In rare cases where such forms or documents are provided, they are provided free of charge. The Application Form of Customs Government Information Disclosure can be downloaded free of charge from the "Information Disclosure" column of China Customs Portal website.

General Comment

The implementation is relatively adequate, but there remains room for improvement.

3.4 The enquiry points shall answer enquiries and provide the forms and documents within a reasonable time period set by each Member, which may vary depending on the nature or complexity of the request.

Laws and Regulations

Measures of the People's Republic of China on Customs Government Information Disclosure provides that:

"Article 19 In cases where customs government information disclosure applications are received and customs are able to reply to such applications on site, customs shall do so.

In cases where they are not able to do so, customs shall reply within 15 working days starting from the date of receipt of application; in cases where the reply period needs to be extended, consent needs to be obtained from a person in charge at the competent customs government information disclosure department, and the applicant needs to be notified that the extension period shall be no longer than 15 working days.

In cases where the government information requested by an application

to be disclosed involves the rights and interests of a third party, the time required for customs to consult the third party shall not be included in the time frame as provided for in Paragraph 2 of this provision. "

AQSIQ Guide on Government Information Disclosure provides:

"VIII. Means of access to government information

.....

6. Handling of Applications.

After receiving Application Form for Government Information Disclosure, this authority will conduct a preliminary review. In cases where the content of application clearly goes beyond the working scope of disclosing requested government information, as provided for by Regulations of the People's Republic of China on Government Information Disclosure, or this authority is clearly not in a position to disclose the information as requested, telephone (recording) communications shall be conducted with the applicant, requiring him or her to withdraw, correct or re-file the application to relevant departments (where the applicant insists on a written reply from this authority, such reply may be offered).

After a preliminary review, applications that meet the requirements will be registered and numbered, and the following reply shall be given within 15 working days since the date of receipt of application:

.....

In cases where the reply period needs to be extended for reasons including work procedures, the applicant shall be notified via telephone (recording) communications, and the maximum extension period shall be no longer than 15 working days."

Implementation

Customs "12360" Hotline provides immediate answers to simple inquiries. For complicated inquiries, negotiations will be conducted for such inquiries to be addressed by professionals, and no timeframes are set for such purposes.

For online consultations, as of now no reply deadline has been set. The online inquiries and responses of the customs websites directly under China

Customs, including the response time and content, should be published in the “Business Consulting” sub-column of the “Exchange and Interaction” column of the website. The inspection and quarantine business consultation has been provided in the online consultation column of the portal websites of customs directly under China Customs.

General Comment

The implementation is inadequate, but the ability to respond to complex questions and the timeliness of replies need to be further improved.

Recommendations

In addition to online consultation, consultations and replies of various channels, such as hotline services and email applications, including the reply time, shall be summarized and published on a periodic basis, thereby facilitating continuous improvements of the effectiveness and quality of consultation services.

4 Notification

Implementation

China has established the joint inter-ministerial conference system for trade facilitation work under the State Council. After the entry into force of the Agreement on Trade Facilitation, the joint meeting is named as Committee on Trade Facilitation of the People’s Republic of China. (Link 1. 98)

Each Member shall notify the Committee on Trade Facilitation established under paragraph 1.1 of Article 23 (referred to in this Agreement as the “Committee”) of:

- (a) the official place(s) where the items in subparagraphs 1.1(a) to (j) have been published;
- (b) the Uniform Resource Locators of website(s) referred to in paragraph 2.1; and
- (c) the contact information of the enquiry points referred to in paragraph 3.1.

ARTICLE 2: OPPORTUNITY TO COMMENT, INFORMATION BEFORE ENTRY INTO FORCE, AND CONSULTATIONS

1 Opportunity to Comment and Information before Entry into Force

1.1 Each Member shall, to the extent practicable and in a manner consistent with its domestic law and legal system, provide opportunities and an appropriate time period to traders and other interested parties to comment on the proposed introduction or amendment of laws and regulations of general application related to the movement, release, and clearance of goods, including goods in transit.

Laws and Regulations

The State has put in place a relatively sound legal system.

Article 67 of Legislation Law of the People's Republic of China provides that the drafting process of administrative laws and regulations shall solicit extensively opinions from relevant authorities, organizations, deputies to the National People's Congress and the public. The solicitation of such comments may be conducted in forms of symposiums, argumentations, hearings, etc. (Link 2.1)

In January 2017, Decrees of the State Council No. 694 and No. 695 respectively promulgated Decisions of the State Council on Amending Regulations on Formulation Procedures of Administrative Laws and Regulations, and Decisions of the State Council on Amending Regulations on Formulation Procedures of Rules, which came into effect on May 1, 2018, detailing the formulation procedures for administrative laws and regulations, and rules, with a view to practicing the principle of scientific legislation and democratic legislation as provided for in the Legislation Law. (Links 2.2 and 2.3)

In March 2019, Notice of the General Office of the State Council No. 9 [2019] on Fully Hearing the Opinions of Enterprises, Trade Associations

and Chambers of Commerce in the Process of Formulating Administrative Rules, Regulations and Normative Documents was issued and it further put forward requirements for hearing the opinions of enterprises, trade associations and chambers of commerce in the process of formulating administrative rules, regulations and normative documents.

China Customs formulated and released relevant departmental rules and regulations.

In January 2009, Decree of GACC No. 180 revised and promulgated Administrative Regulations of the People's Republic of China on Customs Legislative Work, clarifying the principle of open and transparent customs legislative work, and encouraging and facilitating the involvement of administrative counterparties and the public in customs legislation; providing that after customs rules and regulations are drafted, comments from administrative counterparties shall be solicited via written forms, symposiums, argumentations, debates, etc., and that in cases where the content of the rules and regulations involves major interests of administrative counterparties, or where major differences exist during comment solicitation, the drafting authority may hold legislative hearings. (Link 2.5)

From August 21 to September 22, 2018, GACC publicly solicited opinions from the public on the Administrative Regulations of the People's Republic of China on Customs Legislative Work (Draft for Comments). By the end of August, 2019, the revision has not yet been completed. (Link 2.6)

In addition, as one of the most representative laws in the field of foreign trade and investment in China in recent years, the Foreign Investment Law of the People's Republic of China was promulgated in Decree No. 26 of the President of the People's Republic of China on March 15, 2019 to solicit opinions from all walks of life extensively from December 26, 2018 to February 24, 2019. A column on the website of the National People's Congress has been set up to introduce relevant work, deliberation and legal interpretation. It can be regarded as one of the models of scientific legislation, democratic legislation and lawful legislation in the field of legislation in China in recent years. (Link 2.7)

Implementation

Soliciting of opinions on the draft laws is available on official website of NPC and The State Council. (Link 2.6)

Special column on collecting public comments is available on GACC's portal site; in 2019, 3 calls for comments and 2 calls for comments on the legislative draft were released on the site. (Link 2.9)

In accordance with the requirements of TBT agreement, China has notified the member states of its technical regulations before the date when it is planned to put into effect for their appraisal. (Link 2.10)

There are no customs-related items for soliciting of opinions on the websites of the National People's Congress and the State Council.

General Comment

Institutional arrangements of China Customs were generally put in place, but it is to be improved.

Recommendations

1. The revision of the Administrative Regulations of the People's Republic of China on Customs Legislative Work should be completed as soon as possible in accordance with the provisions of the Legislation Law (2015 Amendment) and the principles and procedures of Decrees No. 694 and No. 695 of the State Council, and effective measures should be taken to fully implement the relevant provisions of the Administrative Regulations of the People's Republic of China on Customs Legislative Work.
2. To solicit trade community's opinions in advance on legislation formulation, management procedures and even detail scripts for system development and take such opinions into account seriously; to avoid the inconvenience of enterprise operation after management process is issued or the system goes live for operation which increases the government administrative costs and enterprise operating costs.
3. For comments collected online, open communications and discussions should be allowed and encouraged, and legislative bodies should offer timely replies to the opinions and proposals offered by the public and the

business community.

4. It is suggested that experts, scholars, social organizations and administrative counterparts should be invited regularly (for example, every 6 months) to participate in the legislative effect evaluation of the issuing of normative documents involving administrative counterpart.

1.2 Each Member shall, to the extent practicable and in a manner consistent with its domestic law and legal system, ensure that new or amended laws and regulations of general application related to the movement, release, and clearance of goods, including goods in transit, are published or information on them made otherwise publicly available, as early as possible before their entry into force, in order to enable traders and other interested parties to become acquainted with them.

Laws and Regulations

In April 2007, Decree No. 492 of the State Council promulgated the Regulations of the People's Republic of China on Government Information Disclosure, which stipulated that "the administrative organs should abide by the principles of justice, fairness and convenience for the people in disclosing government information" and "government information that falls within the scope of active disclosure should be disclosed 20 working days from the date of the formation or change of the government information". (Link 2.11)

In December 2017, Decrees No. 694 and No. 695 of the State Council promulgated the Decisions of the State Council on Amending Regulations on Formulation Procedures of Administrative Laws and Regulations, and Decisions of the State Council on Amending Regulations on Formulation Procedures of Rules. They stipulated that administrative rules and regulations should be implemented 30 days after the date of promulgation, and also provided exceptions.

In February 2014, Decree of GACC No. 215 Measures of the People's Republic of China on Customs Government Information Disclosure provides:

"Article 8 Customs shall disclose government information in a timely

and accurate manner. In cases where customs finds false or incomplete information that affects or is likely to affect social stability and disrupt social management order, customs shall, within its scope of responsibilities, provide clarifications via disclosing accurate customs government information.

.....

Article 14 Government information within the scope of "proactive disclosure", shall be disclosed within 20 working days from the date on which such information is generated, changed or obtained." (Link 2.10)

Article 42, Section 5 (Review and Disclosure) of Decree of GACC No. 180 Administrative Regulations of the People's Republic of China on Customs Legislative Work provide, "except for exceptional circumstances, customs rules and regulations shall be implemented 30 days after the publication thereof, at the earliest."

Implementation

Article 42, Section 5 (Review and Disclosure) of Decree of GACC No. 180 Administrative Regulations of the People's Republic of China on Customs Legislative Work provides, "customs rules and regulations shall be implemented 30 days after the publication thereof, at the earliest, except for special cases." However, our preliminary statistical analysis on the relevant regulations released by China Customs portal websites between 2018 and 2019 reveals that one regulation ((Decree No. 242 which promulgated the Regulations of the People's Republic of China on the Administration of Customs Statistical Work) met the requirement and one (Decree 243 which promulgated the Decision of GACC on the Amendment of Some Regulations) failed to. Part of Decree 243 deals with the streamlining of import and export regulatory certificates and the practice of "coming effect from the date of promulgation" is beneficial to traders and other stakeholders and meets the requirements of Article 1.3. However, part of Decree 243 concerns the name modification of the competent authorities after the integration of customs and I&Q, which was not revised when the provisions of Decrees No. 238 and 239 were revised on a large scale in

April 2018. It can be seen that customs compliance needs to be improved in terms of the timeliness of promulgation and amendment of laws and regulations.

| <i>Status</i> | <i>Amount</i> | <i>Proportion against the Total(%)</i> |
|---|---------------|--|
| Decree released and entered into force on the same date | 1 | 50 |
| Decree released on a date preceding its date of entry into force | 1 | 50 |
| of which, date of release over 30 days in advance of date of entry into force | 1 | 50 |
| Date of release 1-30 days in advance of date of entry into force | | |
| Decree released on a date succeeding its date of entry into force | | |
| Total (No. 242-243) | 2 | |

General Comment

The implementation is adequate.

Recommendations

Release all laws and regulations 30 days before implementation, thereby leaving reasonable time for preparation for businesses to cooperate with the government's implementation efforts of laws and regulations.

1.3 Changes to duty rates or tariff rates, measures that have a relieving effect, measures the effectiveness of which would be undermined as a result of compliance with paragraphs 1.1 or 1.2, measures applied in urgent circumstances, or minor changes to domestic law and legal system are each excluded from paragraphs 1.1 and 1.2.

2 Consultations

Each Member shall, as appropriate, provide for regular consultations between its border agencies and traders or other stakeholders located within its territory.

Laws and Regulations

No specific provisions apply.

Implementation

China Customs is open to consultations and negotiations with industry. Dialogs and consultations with businesses and chambers of commerce are organized on a periodic or an ad hoc basis, depending upon specific work needs.

However, to date, standardized periodic consultation mechanisms are yet to be formed for the consultation arrangements between China Customs and the business community.

General Comment

Implementation was proactive, but it is yet to be institutionalized and standardized.

Recommendations

1. It's suggested that China Customs should formulate and establish periodic consultation mechanisms with industry, adopt a more flexible and pragmatic approach to the determination of attendees, issues for consultation, etc., and extensively solicit and absorb feedback, complaints and recommendations from a wide range of business representatives;
2. There should be more accessible and effective information feedback channels and resolution mechanisms for issues that are of great importance, urgency, and that may cause extensive impact.

ARTICLE 3: ADVANCE RULINGS

Laws and Regulations

Decree of GACC No. 236 Interim Measures for the Administration of the People's Republic of China Customs Advance Rulings has been implemented since February 1, 2018, and China Customs has officially implemented the advance ruling system since then. (Link 3.1)

Announcement of GACC No. 14 of 2018 on the Implementation of the Interim Measures for the Administration of Customs Advance Rulings of the People's Republic of China clearly stipulates the matters related to the implementation of the Customs Advance Ruling System. This announcement stipulates that from February 1, 2018, the Customs will no longer accept applications for pre-classification, pre-examination of prices and pre-determination of origin. (Link 3.2)

Decree of GACC No. 92 Provisional Administrative Measures of the People's Republic of China on Customs Administrative Rulings related to customs advance ruling system is still in force at present and the Customs is still making new administrative decisions. (Link 3.3)

The use of advance ruling decisions on commodity classification previously formulated and issued by the directly affiliated Customs have ceased to be used since January 1, 2019. (Link 3.4)

Implementation

During the more than ten years from December 24, 2001 to the end of August, 2019, the Interim Measures for the Administration of Customs Administrative Rules of the People's Republic of China, No. 92 of the General Administration Order of the Customs, issued on December 24, 2001, and implemented on January 1, 2002, there were 11 cases of classified administrative rulings (2 in 2015, 5 in 2016, 3 in 2017 and 1 in 2018), involving a total of 22 applications for classified administrative rulings; there was one case of administrative rulings of origin (1 in 2017), involving

one application for administrative rulings of origin. (Link 3.5)

Decree of GACC No. 236 the Interim Measures for the Administration of Customs Advance Rulings of the People's Republic of China issued on December 26, 2017 and implemented on February 1, 2018, stipulates that an enterprise may apply to the Customs for advance rulings on the classification, price and origin of goods three months before the import and export of goods. From February 1, 2018 to June 1, 2019, China Customs issued 1,520 advance ruling decisions, among which 1190 are on commodity classification, 32 on origin and 298 on prices. The advance ruling decisions on commodity classification issued by China Customs have been published on the portal website of China Customs and "China Customs Classification Test" mobile phone APP.

In 2016, China Customs began to implement the system of respecting previous cases in classification and operated the pilot "classification previous case auxiliary search system" on November 24, 2016, covering the commodities stipulated in Article 80, 81 and 82 of Export Tariff of the People's Republic of China imported via national ports by sea, land and air; those involving pricing formula, special cases and certificates or statements of the place of origin under the preferential trade agreement that has not been e-networked are not included in the scope of the pilot. At the end of August 2018, Shanghai Customs launched a pilot "enterprise classification precedent" model, trying the solution of upgrading the classification guidance with a single commodity as a unit to that with an enterprise as a unit to help enterprises establish a database of classification precedents and improve the predictability of classification. (Link 3.6, 3.7)

General Comment

After the implementation of the Interim Measures for the Administration of Customs Advance Rulings of the People's Republic of China, the design of the system for advance rulings by China Customs has been improved and the implementation has been in good condition.

1 Each Member shall issue an advance ruling in a reasonable, time-bound manner to the applicant that has submitted a written request containing all necessary information. If a

Member declines to issue an advance ruling, it shall promptly notify the applicant in writing, setting out the relevant facts and the basis for its decision.

Laws and Regulations

Laws and regulations have put in place clear time limits for customs advance rulings.

| | <i>Advance ruling</i> | <i>Administrative ruling</i> | <i>Advance price review</i> | <i>Advance classification</i> | <i>Advance determination of place of origin</i> |
|-----------------------------|------------------------|------------------------------|------------------------------|-------------------------------|---|
| <i>Document Number</i> | Decree of GACC No. 236 | Decree of GACC No. 92 | Shu Shui Fa [2011] No. 419 | Decree of GACC No. 158 | Shu Shui Fa [2011] No. 129 |
| <i>Time limit for reply</i> | 60 days | 60 days | 10 working days | 15 working days | 150 days |

In cases where customs reject to issue advance rulings or take similar measures, some regulations require compulsory provision of grounds for rejection, while other regulations do not.

| | <i>Advance ruling</i> | <i>Administrative ruling</i> | <i>Advance price review</i> | <i>Advance classification</i> | <i>Advance determination of place of origin</i> |
|-----------------------------|---|---|------------------------------|-------------------------------|---|
| <i>Document Number</i> | Decree of GACC No. 236 | Decree of GACC No. 92 | Shu Shui Fa [2011] No. 419 | Decree of GACC No. 158 | Shu Shui Fa [2012] No. 129 |
| <i>Time limit for reply</i> | Customs needs to provide grounds for rejection. | Customs needs to provide grounds for rejection. | Not required by regulations. | Not required by regulations. | Provision of grounds for rejection in writing. |

Implementation

The implementation of the advance ruling system is stable and rapid, and it is worth affirming.

2 A Member may decline to issue an advance ruling to the applicant where the question raised in the application:

The above scenarios do not apply to China.

(a) is already pending in the applicant's case before any governmental agency, appellate tribunal, or court; or

(b) has already been decided by any appellate tribunal or court.

3 The advance ruling shall be valid for a reasonable period of time after its issuance unless the law, facts, or circumstances supporting that ruling have changed.

Laws and Regulations

China Customs' advance ruling system provides clear valid period for rulings.

| | <i>Advance ruling</i> | <i>Administrative ruling</i> | <i>Advance price review</i> | <i>Advance classification</i> | <i>Advance determination of place of origin</i> |
|----------------------------------|--|--|---|--|---|
| <i>Document Number</i> | Decree of GACC No. 236 | Decree of GACC No. 92 | Shu Shui Fa [2011] No. 419 | Decree of GACC No. 158 | Shu Shui Fa [2012] No. 129 |
| <i>Conditions for revocation</i> | Changes of laws, facts and circumstances | Changes of laws, facts and circumstances | Changes of laws, facts and circumstances | Changes of laws, facts and circumstances | Changes of laws, facts and circumstances |
| <i>Validity Period</i> | 3 years | It will be always valid. | 90 days (a 30-day extension is allowed under exceptional circumstances) | 3 years | No explicit provisions. It will be always valid as long as regulations/ conditions do not change. |

Implementation

The implementation is adequate.

4 Where the Member revokes, modifies, or invalidates the advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision. Where a Member revokes, modifies, or invalidates advance rulings with retroactive effect, it may only do so where the ruling was based on incomplete, incorrect, false, or misleading information.

Laws and Regulations

Explicit requirements to notify the party of revocation of advance ruling exist in some advance ruling regulations of China Customs. The advance ruling system of China Customs has explicit provisions for cases where advance rulings that have been issued may be revoked.

| | <i>Advance ruling</i> | <i>Administrative ruling</i> | <i>Advance price review</i> | <i>Advance classification</i> | <i>Advance determination of place of origin</i> |
|--|-----------------------------------|-----------------------------------|---|---|---|
| <i>Document Number</i> | Decree of GACC No. 236 | Decree of GACC No. 92 | Shu Shui Fa [2011] No. 419 | Decree of GACC No. 158 | Shu Shui Fa [2012] No. 129 |
| <i>Whether or not the party should be notified of revocation of advance ruling</i> | Written notification to the party | Written notification to the party | Timely notification to the enterprise applicant | Notification to the party via a Notification Letter | No applicable provisions |
| <i>Definition of revocation scenarios for advance ruling</i> | Clear definition | Clear definition | Clear definition | Clear definition | Clear definition |

Implementation

The implementation is adequate.

5 An advance ruling issued by a Member shall be binding on that Member in respect of the applicant that sought it. The Member may provide that the advance ruling is binding on the applicant.

Laws and Regulations

The decisions issued by China Customs as per relevant regulations on advance ruling are binding for national customs and advance ruling

applicants. The effect of administrative rulings and decisions is similar.

Implementation

The implementation is adequate.

6 Each Member shall publish, at a minimum:

(a) the requirements for the application for an advance ruling, including the information to be provided and the format;

Article 5 of the Interim Measures for the Administration of Customs Advance Rulings of the People's Republic of China stipulates that if an applicant applies for an advance ruling, he shall submit the Customs Advance Ruling Application Form of the People's Republic of China (hereinafter referred to as the "Advance Ruling Application Form") and the relevant materials required by customs. If the materials are in foreign languages, the applicant shall submit a Chinese translation that complies with the customs requirements at the same time. The applicant shall bear legal liability for the authenticity, accuracy, completeness and standardization of the submitted materials.

Announcement of GACC No. 14 on the Implementation of the Measures for the Administration of Customs Advance Rulings of the People's Republic of China provides the electronic Customs Advance Ruling Application Form of the People's Republic of China, Customs Advance Ruling Application Acceptance Decision of the People's Republic of China, Customs Advance Ruling Application Rejection Decision of the People's Republic of China, Notice of Customs Advance Ruling Application Supplementation and Correction of the People's Republic of China, Customs Advance Ruling Decision of the People's Republic of China, Notice of Customs Advance Ruling Application Material Supplementation of the People's Republic of China, Decision on Terminating Customs Advance Ruling of the People's Republic of China, Customs Advance Ruling Withdrawal Application Form of the People's Republic of China and Notice on Cancellation of the

Customs Advance Ruling Decision of the People's Republic of China.

Article 6 of the Provisional Administrative Measures of the People's Republic of China on Customs Administrative Ruling stipulates, "The applicant should fill in the application form for administrative rulings in accordance with the requirements of the Customs (see annex for the format). It mainly includes the following contents: (i) the basic information of the applicant; (ii) the matters for applying for administrative rulings; (iii) the specific conditions of the goods applied for administrative rulings; (iv) the expected date of import and export and the import and export ports; (v) other circumstances that the Customs deems it necessary to explain." Article 7 stipulates, "The applicant should provide sufficient information to explain the application matters, including copies of import and export contracts or letters of intent, pictures, instructions and analysis reports, as required by the Customs. If the documents appended to the application form are in foreign language, the applicant should provide both the original in foreign language and the Chinese translation. The application form should be stamped with the applicant's seal, and the documents and applications provided should be stamped with a cross-page seal. In case of entrusting another person to make the application, the applicant should provide the power of attorney and the identity certificate of the agent." This method provides the format document of Form of Application for Customs Administrative Ruling of the People's Republic of China in the form of an annex.

(b) the time period by which it will issue an advance ruling; and

Article 11 of the Interim Measures for the Administration of Customs Advance Rulings of the People's Republic of China stipulates that customs shall develop and issue the Advance Ruling Decision within 60 days from the date of acceptance. The Advance Ruling Decision shall be served on the applicant and shall come into force on the date of service. Where the relevant circumstances need to be determined by laboratory examination, testing, appraisal, expert argumentation or other means, the time required shall not be included in the time limit stipulated in paragraph 1 of this

Article.

Article 16 of the Provisional Administrative Measures of the People's Republic of China on Customs Administrative Ruling stipulates, "The Customs should make an administrative ruling within 60 days from the date of accepting the application. The administrative ruling made by the Customs should be notified to the applicant in writing and made public."

(c) the length of time for which the advance ruling is valid.

Article 13 of the Interim Measures for the Administration of Customs Advance Rulings of the People's Republic of China stipulates that the Advance Ruling Decision should be valid for three years. If the laws, administrative regulations, customs rules and regulations on which the advance ruling decision is based and the relevant provisions of the announcement made by GACC change and affect its validity, the advance ruling decision shall automatically become invalid.

Article 17 of the Provisional Administrative Measures of the People's Republic of China on Customs Administrative Ruling stipulates, "Administrative rulings made by the Customs should be uniformly applied within the territory of the People's Republic of China from the date of promulgation." Article 18 stipulates, "If the relevant provisions in the laws, administrative regulations and rules on which the Customs makes administrative rulings change and affect the validity of administrative rulings, the original administrative rulings should automatically become invalid. GACC should regularly publish administrative rulings that automatically become invalid."

7 Each Member shall provide, upon written request of an applicant, a review of the advance ruling or the decision to revoke, modify, or invalidate the advance ruling.

Laws and Regulations

Article 18 of the Interim Measures for the Administration of Customs Advance Rulings of the People's Republic of China stipulates: "if the

applicant is not satisfied with the decision, he or she may apply to GACC for administrative review; if he or she is not satisfied with the decision of the administrative review, he or she may institute an administrative lawsuit in a people's court according to law.”

Article 20 of Provisional Administrative Measures of the People's Republic of China on Customs Administrative Ruling provides: “in cases where a party to import and export activities does not accept a particular administrative action by customs, and objects to the administrative ruling on which such administrative action is based, then the party, while applying for review of such particular administrative action, may apply for review of the administrative ruling. After receiving the application for review, the customs authority processing the review shall transfer the application therein for review of administrative ruling to GACC, and GACC shall then issue a review decision.”

Paragraph (7), Article 9 of Decree of GACC No. 166 Measures of the People's Republic of China on Customs Administrative Review provides: “in cases where the party objects to a particular administrative action in connection with tax levying and collection, including customs determination of customs value, classification of goods, determination of place of origin, etc., may apply for administrative review.”

Implementation

The administrative review system is adequately implemented, but regarding the review of advance rulings, no specific implementation cases have been found up to date.

8 Each Member shall endeavour to make publicly available any information on advance rulings which it considers to be of significant interest to other interested parties, taking into account the need to protect commercially confidential information.

Laws and Regulations

China's customs had publicized the advanced ruling administrative rulings it made and had provided for the protection of the related confidential

commercial information.

9 Definitions and scope:

(a) An advance ruling is a written decision provided by a Member to the applicant prior to the importation of a good covered by the application that sets forth the treatment that the Member shall provide to the good at the time of importation with regard to:

- (i) the good's tariff classification; and
- (ii) the origin of the good.³

(b) In addition to the advance rulings defined in subparagraph (a), Members are encouraged to provide advance rulings on:

- (i) the appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts;
- (ii) the applicability of the Member's requirements for relief or exemption from customs duties;
- (iii) the application of the Member's requirements for quotas, including tariff quotas; and
- (iv) any additional matters for which a Member considers it appropriate to issue an advance ruling.

(c) An applicant is an exporter, importer or any person with a justifiable cause or a representative thereof.

(d) A Member may require that the applicant have legal representation or registration in its territory. To the extent possible, such requirements shall not restrict the categories of persons eligible to apply for advance rulings, with particular consideration for the specific needs of small and medium-sized enterprises. These requirements shall be clear and transparent and not constitute a means of arbitrary or unjustifiable discrimination.

ARTICLE 4: PROCEDURES FOR APPEAL OR REVIEW

Laws and Regulations

China has already established a relatively sound legal system on administrative procedure and administrative review, mainly including: Administrative Procedure Law of the People's Republic of China (Link 4.1); Administrative Review Law of the People's Republic of China (Link 4.2). As per Administrative Review Law, China Customs formulated and promulgated Measures on Customs Administrative Review (Link 4.3); From April 20, 2018, applications for administrative review of administrative acts made by the former entry-exit inspection and quarantine system should be made to the Customs. The former Measures on Customs Administrative Review have been abolished. (Link 4.4)

Implementation

In 2015, customs authorities across China received 143 administrative review applications in total, the types of cases including administrative penalty, tax dispute, administrative mandatory measures, administrative mandatory enforcement, goods ordered to be returned, and customs government information disclosure. 12% of the reviewed cases were corrected. In 2015, altogether 41 administrative procedure cases occurred involving customs authorities across the country. Of the 18 cases that have been concluded, the plaintiff withdrew the lawsuit in 11 cases, and the remaining 7 cases were won by customs.

In 2016, customs authorities across China received 94 administrative review applications in total: in 65 ones the original ruling was maintained; one was rejected; 10 ones were withdrawn; in 15 ones the original ruling was cancelled; in 15 ones the original ruling was cancelled and re-ruling was required; 2 ones were mediated and one was suspended. In 2016, a total of

41 administrative procedure cases occurred involving customs authorities across the country. Of the 30 cases concluded at the first instance; the customs won 14 ones and lost one; the plaintiff withdrew the lawsuit in 15 ones. Of the 4 cases concluded at the second instance, the customs won 4 ones and the plaintiff withdrew the lawsuit in one case.

In 2016, the inspection and quarantine system (as the local quality and technical supervision bureau's review and respondent data are included in the statistics of the local People's government, the statistical data includes only the review and responding cases handled by AQSIQ and the entry-exit inspection and quarantine departments directly under its administration) received 301 review cases, with an aggregate correction ratio of 36.46%, including 177 reporting and complaint cases (58.8%), 73 information disclosure cases (24.3%), 19 administrative licensing cases (6.2%); 12 administrative omission cases (4%); 9 administrative penalty cases (3%); 2 administrative compulsory cases (0.7%); one administrative confirmation case (0.3%); 8 other cases (2.7%).

In 2017, the customs across China accepted a total of 174 applications for administrative review. The types of cases include administrative penalties, tax disputes, administrative compulsory measures, administrative compulsory enforcement, ordering the return of goods and customs information disclosure, among which the error correction rate of review cases concluded is 11.4%. In 2017, there were altogether 82 administrative litigation cases in the customs throughout the country, a year-on-year increase of 134%. Of the cases concluded, customs did not lose any one.

In 2017 the inspection and quarantine system received a total of 193 review applications. There were totally 28 administrative procedure cases involving inspection and quarantine authority across the country.

In 2018, China Customs accepted 273 administrative review applications in total, an increase of 56.9% over the previous year, and handled 108 administrative applications, an increase of 31.7% over the previous year.

General Comment

Administrative procedure and review systems have been adequately implemented.

1 Each Member shall provide that any person to whom customs issues an administrative decision⁴ has the right, within its territory, to:

(a) an administrative appeal to or review by an administrative authority higher than or independent of the official or office that issued the decision;

Laws and Regulations

Article 17 of Measures on Customs Administrative Review provides, "in cases of objections to a particular administrative action by a customs authority, application shall be filed to a higher customs authority for administrative review.

In cases of objections to a particular administrative action of GACC, application shall be filed to GACC for administrative review.' (Link 4.6)

Implementation

Customs received 143 administrative review applications in total in 2015, 94 in 2016, 174 in 2017 and 273 in 2018. The channel for administrative counterparties to apply for administrative review is relatively smooth.

General Comment

The implementation is adequate.

and/or

(b) a judicial appeal or review of the decision.

Laws and Regulations

Article 2 of Administrative Procedure Law of the People's Republic of China provides, "in cases where citizens, legal persons or other organizations believe that the administrative actions of administrative authorities and of the staff thereof infringe upon their lawful rights and interests, they may bring lawsuits to the People's Court as per this Law.

The administrative actions referred to by the preceding paragraph are those conducted by organizations mandated by laws, regulations, and rules." (Link 4.7)

Article 7 of Administrative Review Law of the People's Republic of China provides, "in cases where citizens, legal persons or other organizations believe the particular administrative actions of administrative authorities are not based on legitimate regulations, they may, while applying for administrative review of such administrative actions, apply to administrative review authorities for review of such regulations." (Link 4.8)

Article 64 of the Customs Law of the People's Republic of China stipulates, "When a dispute over the tax payment arises between the tax payer and the customs, the tax payer shall pay the tax and can apply for administrative review according to law. If the tax payer is still not satisfied with the review decision, he or she can bring a lawsuit to the People's court." (Link 4.9)

Article 31 of Measures of the People's Republic of China on Customs Administrative Review provides, "in cases where an applicant believes that the particular administrative actions of customs are not based on legitimate regulations, as per provisions of Article 7 of Administrative Review Law, they may, while applying for administrative review of such administrative actions, apply for review of such regulations." (Link 4.10)

Implementation

In 2015, altogether 41 administrative procedure cases occurred involving customs authorities across the country. The number increased to 44 in 2016, 82 in 2017 and 108 in 2018.

General Comment

The implementation is relatively adequate.

2 The legislation of a Member may require that an administrative appeal or review be initiated prior to a judicial appeal or review.

Laws and Regulations

Article 64 of Customs Law of the People's Republic of China provides, "in cases of tax disputes between the taxpayer and customs, the tax payer shall pay the due tax, and may apply for administrative review according to law; in cases where objections still stand to the decision of the administrative

review, the taxpayer may bring lawsuits to the People's Court according to law.

Apart from the above cases involving tariff disputes in which review preposition is required according to law, for other matters, administrative review may be applied for to customs, or administrative procedure may be directly brought to courts."

General Comment

The regulations are clear, and the implementation is adequate.

3 Each Member shall ensure that its procedures for appeal or review are carried out in a nondiscriminatory manner.

General Comment

China has put in place non-discriminatory implementation of its appeal or review procedures. Whether it is a company or a natural person, whether it is a Chinese or a foreigner, whether it is a Chinese enterprise or a foreign enterprise, whether it is a state-owned enterprise or a private enterprise, the procedures for and rights of appeal or review are the same, and identity discrimination is not allowed.

4 Each Member shall ensure that, in a case where the decision on appeal or review under subparagraph 1(a) is not given either:

(a) within set periods as specified in its laws or regulations; or

(b) without undue delay the petitioner has the right to either further appeal to or further review by the administrative authority or the judicial authority or any other recourse to the judicial authority.

Laws and Regulations

It's stipulated in the Administrative Review Law of the People's Republic of China, "Article 19 It's required by laws and regulations to apply

to administrative review authorities for administrative review. If the administrative review authorities decide not to accept the administrative procedure brought the People's court in cases where citizens, legal persons or organizations are not satisfied with the administrative review decision or fail to make any reply within the administrative review period after accepting it, citizens, legal persons or organizations can bring an administrative procedure to the People's court according to law within 15 days after receiving the notification of not accepting the case or the expiration of the administrative review period."

"Article 20 If the administrative review authority refuses to accept the administrative review applied by citizens, legal persons or other organizations according to law, the superior administrative authority shall order it to accept it; when necessary, the superior administrative authority may also directly accept it."

It's stipulated in the Administrative Procedure Law of the People's Republic of China, "Article 45 If citizen, legal persons or other organizations refuse to accept the review decision, and they may bring a lawsuit to courts within 15 days after the date of receiving the review decision. If the review authority fails to make a decision, the applicant can bring a lawsuit to courts within 15 days after the expiration of the review period. "

Article 68 of Measures on Customs Administrative Review provides, "customs administrative review authorities shall issue an administrative review decision within 60 days from the date of accepting the application. However, for any of the following scenarios, with the approval from a person in charge from the customs administrative review authority, an extension of 30 days may be given:

- (1) the administrative review case is of great importance, complex, and difficult to handle;
- (2) an administrative review hearing has been decided to be held;
- (3) consent has been obtained of the applicant;
- (4) a third party participates in the administrative review;
- (5) further investigation is needed for the new facts or evidence submitted by an applicant or a third party.

In cases where the customs administrative review authority extends the review period, a Notification Letter of Extension of Administrative Review shall be made and sent to the applicant, respondent or third party."

General Comment

The regulations are clear, and the implementation is adequate.

5 Each Member shall ensure that the person referred to in paragraph 1 is provided with the reasons for the administrative decision so as to enable such a person to have recourse to procedures for appeal or review where necessary.

Laws and Regulations

Article 31 of Administrative Penalty Law of the People's Republic of China provides that prior to issuing an administrative penalty decision, the administrative authority shall notify the facts, grounds and basis of the administrative penalty decision to the party, together with the party's rights according to law. (Link 4.11)

It's stipulated in Article 60 of Regulations on Procedures for Handling Customs Administrative Penalty Cases of the People's Republic of China, "Before making an administrative penalty decision, the customs shall inform the party concerned of the facts, grounds and basis for the administrative penalty decision as well as the lawful rights of the party concerned." (Link 4.12)

Implementation

In cases where customs and Inspection and Quarantine authorities issue administrative decisions on other matters according to laws and regulations, if the party demands the basis of administrative law enforcement, such basis may be provided.

General Comment

The implementation is relatively adequate.

6 Each Member is encouraged to make the provisions of this Article applicable to an administrative decision issued by a relevant border agency other than customs.

Implementation

In addition to China Customs, other border institutions have also established corresponding appeal or review procedures. For example:

It's stipulated in Article 51 of Regulations on the Foreign Exchange System of the People's Republic of China, "The party concerned refusing to accept a specific administrative act made by the foreign exchange authority may apply for administrative review according to law can bring an administrative lawsuit to the People's court in case of refusing to accept the administrative review decision." (Link 4.13)

It's stipulated in Article 3 of the Measures for the Implementation of Administrative Review of the Ministry of Commerce, "If the party concerned refuses to accept the following administrative acts, he or she can apply to the Ministry of Commerce for administrative review: i. Specific administrative acts made by the Ministry of Commerce; ii. Specific administrative acts made by agencies dispatched by the Ministry of Commerce in accordance with provisions of laws, rules and regulations on behalf of themselves; iii. Specific administrative acts of organizations authorized by laws and regulations and directly managed by the Ministry of Commerce." (Link 4.14)

Recommendations

Content of Article 17 of Customs Administrative Review Measures, relating to the administrative procedure and administrative review systems within the scope of trade facilitation, has been well implemented, but it should also be noted that when enterprises are exercising administrative rights, because they are concerned about retaliation by the administrative authority, or remedy procedures are complex or inaccessible, or where the administrative review and administrative litigation are interfered by many non-legal factors, and the impartial judgment is affected, customs shall take pragmatic and effective measures to remove the barriers to the importer's application for administrative review.

ARTICLE 5: OTHER MEASURES TO ENHANCE IMPARTIALITY, NON-DISCRIMINATION AND TRANSPARENCY

Laws and Regulations

China has established a sound quarantine system on public health and on animals and plants, intended for the protection of the health of the country's residents and its animals and plants.

Explicit provisions have been set out by the State regarding the publication and revocation of information on epidemics, and designated ports for import and export.

In cases where China Customs decides to detain import goods, there are relevant detention procedures that shall be followed. China Customs stipulates that the parties concerned shall be informed on the spot when the goods are detained, and the legal documents shall be signed by the parties or their agents.

China Customs explicitly provides that the parties may apply for re-inspection, the result of which may be accepted by the above authorities.

The Chinese government has published a list of laboratories, testing laboratories and certification agencies accredited by relevant authorities.

General Comment

This provision has been adequately implemented in China.

1 Notifications for enhanced controls or inspections

Where a Member adopts or maintains a system of issuing notifications or guidance to its concerned authorities for enhancing the level of controls or inspections at the border in respect of foods, beverages, or feedstuffs covered under the notification or guidance for protecting human, animal, or plant life or health within its territory, the following disciplines shall apply to the manner of their issuance, termination, or suspension:

(a) the Member may, as appropriate, issue the notification or guidance based on risk;

(b) the Member may issue the notification or guidance so that it applies uniformly only to those points of entry where the sanitary and phytosanitary conditions on which the notification or guidance are based apply;

(c) the Member shall promptly terminate or suspend the notification or guidance when circumstances giving rise to it no longer exist, or if changed circumstances can be addressed in a less trade-restrictive manner; and

(d) when the Member decides to terminate or suspend the notification or guidance, it shall, as appropriate, promptly publish the announcement of its termination or suspension in a non-discriminatory and easily accessible manner, or inform the exporting Member or the importer.

Laws and Regulations

Public health inspection laws and regulations of the Chinese government explicitly provide that in cases of epidemics, specific ports of entry may be designated.

China released Law of the People's Republic of China on Frontier Public Health Quarantine. (Link 5.1)

Article 9 of Implementation Regulations of the Law of the People's Republic of China on Frontier Public Health Quarantine provides that "at times when epidemics are prevalent at home or abroad, health administrators under the State Council shall immediately report to the State Council for approval of the adoption of some or all of the following quarantine measures:

(1) order the blockade of relevant areas of the border and rivers within the border;

(2) specify the goods that has to be sterilized or de-insectized before being transported into or out of China;

(3) prohibit certain goods from being transported into or out of China;

(4) designate the port and airport as the first choice for entry. For vessels or aircrafts which come from epidemic areas in foreign countries and regions and did not go through quarantine procedures at the port or airport as the

first choice for entry, except for circumstances involving dangers or other exceptional circumstances, may not access other ports or airports." (Link 5.2) China's laws and regulations on quarantine of animals and plants intended for entry or exit explicitly provide that the State Council may adopt controls on the relevant border areas, and issue orders to prohibit, when necessary, transport vehicles from the area of animal and plant epidemic from entry, or to blockade relevant ports.

China released Law of the People's Republic of China on Quarantine of Animals and plants Intended for Entry and Exit. (Link 5.3)

Article 4 of Implementation Regulations of Law of the People's Republic of China on Quarantine of Animals and plants Intended for Entry and Exit provides, "when major animal and plant epidemics break out in areas outside China and are likely to be imported into China, the following emergency preventive measures shall be adopted based upon specific circumstances:

- (1) The State Council may control the relevant border areas, and issue orders, when necessary, to prohibit entry of transport vehicles from the area of animal and plant epidemic, or blockade relevant ports;
- (2) Competent agricultural administrative authorities under the State Council may release the list of animals and plants, animal and plant products and other goods subject to quarantine procedures that come from countries and regions where animal and plant epidemic prevails, and are thus prohibited from entry;
- (3) Animal and plant quarantine authorities of relevant ports may adopt emergency quarantine measures for goods intended for entry as listed in (2) of this provision that may be subject to pollution by diseases and insects;
- (4) The local governments in regions threatened by animal and plant epidemic may immediately convene relevant departments to formulate and implement emergency plans, and report to the superior People's Government and National Animal and Plant Quarantine Bureau." (Link 5.4)

China has formulated an administrative system for food safety including the safety of import and export food. (Links 5.5 and 5.6)

In addition, Article 13 of Administrative Regulations on Risk Warning and

Speedy Response by Entry-Exit Inspection and Quarantine Authorities provides, "for goods and items that are intended for entry or exit and that are riskless or whose risk has been minimized, the GACC shall issue an announcement to revoke the warning." (Link 5.7)

After the integration of the entry and exit inspection and quarantine administration duties and personnel into GACC, the relevant work has also been completed by the customs.

General Comment

The regulations are clear, and the implementation is adequate.

2 Detention

A Member shall promptly inform the carrier or importer in case of detention of goods declared for importation, for inspection by customs or any other competent authority.

Laws and Regulations

Customs will send a notification letter of detention of goods to the declarant, if customs detains the goods thereof.

Article 42 of Implementation Regulations of the People's Republic of China on Customs Administrative Penalty provides, "where customs detains, according to law, goods, items, transport vehicles, other property and files including account books or documents, customs shall write and issue a letter of customs detention of goods, which shall be signed or stamped by customs staff, the parties or the agent, custodian and witness thereof, and which may be marked by a customs seal. In cases where such customs seal is used, the parties or the agent and custodian thereof shall take proper of such customs seal." (Link 5.8)

Article 39 of Implementation Regulations of Law of the People's Republic of China on Inspection of Commodities for Importation or Exportation provides, "for commodities for importation or exportation that are believed by entry-exit inspection and quarantine authorities with proper cause to bear upon safety of life and that of property and health, and have substandard

environmental protection projects, with the approval of the person in charge of this authority, such commodities may be sealed or detained, except for goods under customs supervision." (Link 5.9)

Article 15 of Decree of AQSIQ No. 108 Administrative Regulations on Seal and Detention by Entry-Exit Inspection and Quarantine Authorities provides, "Letter of Decision of Sealing or Detention by Inspection and Quarantine Authorities" shall be sent to the party in a timely manner, and the party shall sign or stamp Confirmation of Receipt, and mark the date of receipt." (Link 5.10)

General Comment

The regulations are clear, and the implementation is adequate.

3 Test Procedures

Laws and Regulations

China Customs has a relatively complete set of regulations on test procedures, including Decree of GACC No. 176 Administrative Measures of the People's Republic of China on Customs Testing, Work Regulations on Customs Testing, and Announcement of GACC No. 201 of 2018 on the Publication of Customs Testing Methods of the People's Republic of China (Links 5.11, 5.12 and 5.13)

GACC has also interpreted the Administrative Measures of the People's Republic of China on Customs Testing (Decree of GACC No. 176). (Links 5.14)

3.1 A Member may, upon request, grant an opportunity for a second test in case the first test result of a sample taken upon arrival of goods declared for importation shows an adverse finding.

Laws and Regulations

Customs gives the second testing opportunity.

Article 11 of Decree of GACC No. 138 Administrative Measures of the People's Republic of China on Customs Test of Import and Export Goods

provides, "for any of the following cases, customs may conduct a re-test of goods that have been tested:

- (1) further confirmation of certain properties of the tested goods is required, for failure to confirm the genuine properties of the goods at issue during the first test;
- (2) the goods are suspected of breaches of regulations on trafficking and thus require a re-test;
- (3) the consignor/consignee of import or export goods objects to the conclusion of a customs test, requests a second test and obtains consent from customs;
- (4) other scenarios deemed necessary by customs.

Re-test shall be processed pursuant to Articles 6 to Articles 10 of the Measures, and re-test personnel shall mark "Re-test" on the test record."
(Link 5.15)

Article 39, Chapter 8 "Re-test" of Work Regulations on Customs Testing provides, "where a consignor/consignee or the agent thereof has objections to the conclusion of the test, he or she may apply within 15 days starting from the date of publication of the conclusion to customs for a re-test, and explain the reasons thereof. Within 3 days from the date of receiving the application for re-test, the customs authority shall transfer Application Form of the People's Republic of China for Customs Testing of Import and Export Goods (Re-test) (for the format of the text, refer to Attachment 7) to the Customs Testing Center via the "China Customs Laboratory Information Management System". In cases of objections from the customs authority to the conclusion of the test, it may apply to the Customs Testing Center for re-test within 15 days since the date of receiving Letter of Test Result. The consignor/consignee or the agent thereof, and the customs authority may apply only once for re-test of the same good.

Article 40 Within 15 days since the date of receiving the application for re-test, the Customs Testing Center shall conduct re-test of the sample in question, issue Letter of Customs Test Result of the People's Republic of China of Import and Export Goods (Re-test) (for the format of the text, refer to Attachment 8), and publish the conclusion of the test according to

provisions of Article 23 and Article 24 of this system. The testing personnel of the first test shall not undertake the re-test.

Article 41 An entrusted testing agency shall not undertake the re-test. In cases where the consignor/consignee or the agent thereof or the customs authority has objections to the conclusion of the entrusted test, application may be filed to the Customs Testing Center for re-test according to provisions of Article 39, and the customs authority shall promptly send the sample that it keeps to the Customs Testing Center." (Link 5.16)

Article 5 of Measures on Re-test of Commodities for Importation or Exportation issued by China Customs provides, "If the applicant has objections to the inspection results made by the competent Customs, he may apply to the competent Customs or its superior Customs for re-examination, or to the General Administration of Customs for re-examination. The applicant can only apply to the same Customs for one re-test of the same test result." (Link 5.17)

General Comment

The regulations are clear, and the implementation is adequate.

3.2 A Member shall either publish, in a non-discriminatory and easily accessible manner, the name and address of any laboratory where the test can be carried out or provide this information to the importer when it is granted the opportunity provided under paragraph 3.1.

Implementation

The State has published the list of officially accredited laboratories and testing agencies; (Links 5.18, 5.19 and 5.20)

Customs has promulgated test standards and methods. (Link 5.21)

General Comment

The implementation is adequate.

3.3 A Member shall consider the result of the second test, if any, conducted under paragraph 3.1, for the release and clearance of goods and, if appropriate, may accept the results of such test.

Laws and Regulations

As per regulations, both customs and Inspection and Quarantine authorities may accept the re-test result.

General Comment

The regulations are clear, and the implementation is adequate.

ARTICLE 6: DISCIPLINES ON FEES AND CHARGES IMPOSED ON OR IN CONNECTION WITH IMPORTATION AND EXPORTATION AND PENALTIES

General Comment

1. In recent years, China Customs has made efforts and achieved marked progress in terms of reducing the number of fees and charges and the publication of information thereof;
2. The relevant requirements of this provision have been relatively adequately implemented by China Customs;
3. The charges levied on public institutions by China Customs and the service charges collected via third-party agencies affiliated to the above authorities were reduced.

1 General Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation

1.1 The provisions of paragraph 1 shall apply to all fees and charges other than import and export duties and other than taxes within the purview of Article III of GATT 1994 imposed by Members on or in connection with the importation or exportation of goods.

1.2 Information on fees and charges shall be published in accordance with Article 1. This information shall include the fees and charges that will be applied, the reason for such fees and charges, the responsible authority and when and how payment is to be made.

Implementation

In 2018, Notice of General Office of the State Council on Forwarding the Opinions of the Ministry of Commerce and Other Departments on Expanding Imports to Promote the Balanced Development of Foreign Trade (Notice of General Office of the State Council No. 53 [2018]) requires strictly implementing the charging item publicity system, and cleaning up unreasonable import charges. (Link 6.1)

On March 15, 2017, the Ministry of Finance and National Development and Reform Commission issued the Notice on Cleaning up and Standardizing a Batch of Policies on Administrative Charges (Notice of the Ministry of Finance No. 20 [2017]), the collection of inspection and quarantine fees for entry-exit personnel, goods, transportation vehicles, containers and other statutory inspection and quarantine items accepted will be stopped. (Link 6.2) Information related to fees and charges including the diversity, standards, bases and reasons thereof is published on the portal websites of China Customs. (Links 6.3, 6.4, 6.5, 6.6, 6.7, 6.8, 6.9)

According to Notice of the Ministry of Finance No. 102 Notice on Cancelling and Suspending the Collection of Some Administrative Charges, the collection of the customs broker qualification examination fee shall be cancelled and the collection of the customs intellectual property rights filing fee shall be suspended. (Link 6.10)

General Comment

The implementation is adequate.

1.3 An adequate time period shall be accorded between the publication of new or amended fees and charges and their entry into force, except in urgent circumstances. Such fees and charges shall not be applied until information on them has been published.

Implementation

The levying of such fees and charges by China's entry-exit administrators usually leaves a gap between the publication and the entry into force of such fees and charges, and information publication also precedes the application of the regulations. (Links 6.11, 6.12 and 6.13)

1.4 Each Member shall periodically review its fees and charges with a view to reducing their number and diversity, where practicable.

Implementation

Starting from 2008, Ministry of Finance, National Development and Reform Commission and China Customs canceled and suspended all administrative

fees and charges relating to import and export collected by customs, including:

In 2008, Ministry of Finance and National Development and Reform Commission's Notice on Publishing the Cancellation and Termination of Collection of 100 Administrative Fees and Charges canceled the fees and charges levied for the cost of customs certificate and document for import and export of goods;

In 2012, Ministry of Finance and National Development and Reform Commission's Notice on Publishing the Cancellation and Exemption of Some Administrative Charges canceled the ATA document adjustment fee and goods, luggage and articles care fee levied by customs.

In 2012, Announcement of GACC No. 45 Several Measures of GACC on Promoting the Steady Growth of Foreign Trade provides for the cancellation of printing fee of the proof page of the paper declaration form for import and export goods (used for foreign exchange payment for import, and foreign exchange collection for export), printing fee of the tax drawback page of the export declaration form, declaration form barcode fee and customs regulatory fee; and provides for the acceleration of the cancellation of ATA document adjustment fee and goods, luggage, and articles care fee; Announcement of GACC No. 45 [2012] referenced Ministry of Finance's Notice on Cancelling and Exempting Relevant Administrative Charges during Import and Export, which cancelled the customs regulatory fee and the inspection and quarantine fee for entry and exit;

In April 2015, GACC released Notice on Canceling Three Charges including Customs Advance Classification Service (Shu Cai Fa [2015] No. 86), requiring customs authorities across the country to cancel three operational service charges including customs advance classification service, paper and electronic Letter of Entrustment for Customs Declaration Brokerage, and safe product subsequent service (including re-issuance of card, alteration, extension and unlocking). (Links 6.14, 6.15, 6.16, 6.17, 6.18, 6.19, 6.20 and 6.21)

According to Notice of GACC No. 1 [2016] Notice of the General Office of GACC on Forwarding Notice of the Ministry of Finance and National Development and Reform Commission on Regulating the Collection and

Management of Fees for Delayed Declaration of Imported Goods, fees for delayed declaration of import goods shall be included in the penalty and confiscatory income. There are no administrative charges collected by customs now.

China Customs consolidated a multitude of fees and charges, and canceled all administrative charges. (Link 6.22)

At the same time, the preferential policies on administrative charges relating to inspection and quarantine have been implemented. (Link 6.23)

General Comment

The implementation is adequate.

2 Specific disciplines on Fees and Charges for Customs Processing Imposed on or in Connection with Importation and Exportation

Fees and charges for customs processing:

(i) shall be limited in amount to the approximate cost of the services rendered on or in connection with the specific import or export operation in question; and

(ii) are not required to be linked to a specific import or export operation provided they are levied for services that are closely connected to the customs processing of goods.

Implementation

Currently, China Customs only levies charges for delayed declaration and delayed payment; collection of IPR recordation fee has been cancelled.

Since March 2016, the pilot program has been carried out to exempt enterprises with no problems found in the inspection have been from the inspection fee which shall be paid by China Customs. (Link 6.24)

Currently China Customs levies no administrative charges, cancelled the collection of charges and meanwhile implemented the preferential policies on administrative charges relating to inspection and quarantine.

General Comment

Customs administrative charges have been largely removed, charges levied

by public institutions have also been reduced or canceled. Enterprises do not voice any negative opinions about the charges imposed by customs.

Recommendations

After the integration of the inspection and quarantine administration duties and personnel into GACC, it's suggested the collection of fees and charges by former Inspection and Quarantine authorities should be further systematized and regulated.

3 Penalty Disciplines

3.1 For the purpose of paragraph 3, the term "penalties" shall mean those imposed by a Member's customs administration for a breach of the Member's customs laws, regulations, or procedural requirements.

3.2 Each Member shall ensure that penalties for a breach of a customs law, regulation, or procedural requirement are imposed only on the person(s) responsible for the breach under its laws.

General Comment

The regulations are clear, and the implementation is adequate. (Links 6.25)

Recommendations

Customs should stipulate the responsible persons of all kinds of illegal acts through legislation, and establish the system of "whoever violates the rules takes legal responsibility" according to the principle of fault liability.

3.3 The penalty imposed shall depend on the facts and circumstances of the case and shall be commensurate with the degree and severity of the breach.

General Comment

The regulations are clear, and the implementation is adequate.

Recommendations

1. Customs and former Inspection and Quarantine authorities have

developed the internal administrative interpretations of administrative laws and regulations (e.g. customs standards for the extent of administrative penalties) for officers in law enforcement. It is suggested that these internal explanations related to the extent of penalties should be disclosed to the public to increase the transparency of law enforcement.

2. Publish administrative penalty cases after appropriate treatment measures.

3.4 Each Member shall ensure that it maintains measures to avoid:

(a) conflicts of interest in the assessment and collection of penalties and duties; and

(b) creating an incentive for the assessment or collection of a penalty that is inconsistent with paragraph 3.3.

Rules and Regulations

It's stipulated in Article 63 of Implementation Regulations of the People's Republic of China on Customs Administrative Penalty, "The smuggled goods and articles, illegal income, smuggled transportation tools, special equipment confiscated by the People's court, or the goods, articles, illegal income, smuggled transportation tools, special equipment the customs has decided to confiscate shall all be handled by the customs according to law. The proceeds and the fines confiscated by the customs shall be all turned over to the central treasury."

General Comment

The implementation is adequate.

3.5 Each Member shall ensure that when a penalty is imposed for a breach of customs laws, regulations, or procedural requirements, an explanation in writing is provided to the person(s) upon whom the penalty is imposed specifying the nature of the breach and the applicable law, regulation or procedure under which the amount or range of penalty for the breach has been prescribed.

Laws and Regulations

Decree of the State Council No. 420 Implementation Rules of the People's

Republic of China on Customs Administrative Penalty has set out explicit provisions regarding penalty procedures. (Link 6.26)

General Comment

The system is sound, and the implementation is adequate.

3.6 When a person voluntarily discloses to a Member's customs administration the circumstances of a breach of a customs law, regulation, or procedural requirement prior to the discovery of the breach by the customs administration, the Member is encouraged to, where appropriate, consider this fact as a potential mitigating factor when establishing a penalty for that person.

Laws and Regulations

On 19 June, 2016, Decree of the State Council No. 670 published the revised Regulations of the People's Republic of China on Customs Audit. Article 26 therein provides, "in cases where an enterprise or entity directly connected with goods for importation and exportation reports to customs of its breach of customs regulatory requirements and accepts the treatment of the customs authority, the administrative penalty shall be mitigated or reduced." (Link 6.27)

Announcement of GACC No. 178 of 2018 on Matters Concerning the Implementing of the Measures for the Credit Management of Enterprises by the General Administration of Customs of the People's Republic of China stipulates that an enterprise's act of proactive disclosure and being warned by the Customs or fined less than RMB 500,000 should not be regarded as a record of the credit status of the enterprise recognized by the Customs. (Link 6.28)

On September 22, 2016, GACC issued Decree No. 230 Measures for the Implementation of the Customs Inspection Regulations of the People's Republic of China in Chapter 4 of which the proactive disclosure system is stipulated in detail. (Link 6.29)

General Comment

The "proactive disclosure" system has been established, but remarkable

results are yet to be achieved.

Recommendations

Establish and comprehensively implement voluntary disclosure-related systems as early as possible.

3.7 The provisions of this paragraph shall apply to the penalties on traffic in transit referred to in paragraph 3.1.

Implementation

Implementation rules on customs administrative penalty and former regulations on administrative penalty procedures for entry-exit inspection and quarantine also apply to goods in transit. (Links 6.30)

General Comment

The implementation is adequate.

ARTICLE 7: RELEASE AND CLEARANCE OF GOODS

1 Pre-arrival Processing

1.1 Each Member shall adopt or maintain procedures allowing for the submission of import documentation and other required information, including manifests, in order to begin processing prior to the arrival of goods with a view to expediting the release of goods upon arrival.

Laws and Regulations

China Customs enforced Decree of GACC No. 172 Administrative Measures of the People's Republic of China on Manifests of Inbound and Outbound Means of Transport on 1 January, 2009. Article 9 therein provides, "the manifest transferor shall transfer the original manifest data to customs prior to the arrival of inbound goods and items at the destination port. After customs receives the main data of the original manifest, the consignee and entrusted customs declarant may initiate the declaration procedures to customs for goods and items." (Link 7.1)

On December 20, 2017, GACC issued Decree No. 235 Decree on the Promulgation of the Decision of GACC on the Amendment of Some Regulations. Article 20 makes the following amendments to the Administrative Measures of the People's Republic of China on Manifests of Inbound and Outbound Means of Transport (Decree No. 172 of GACC): iv. Amend Article 18 to, "After the tally report of the goods and articles diverted from the port is submitted, the Customs can go through the procedures for inspection and release of the goods and articles". This article cancels the requirement that procedures for inspection and release of imported goods, articles and allocated goods and articles should be gone through only after the tally report is submitted. (Link 7.2)

On January 31, 2018, the Department of Supervision of GACC issued Supervision Notice No. 45 [2018] Notice on Amendments to the Rules for

the Release of Customs Declaration Form of Imported Goods in which the “normal tally” sign of the original manifest is adjusted to the “confirmed report” sign in the release of customs declaration form of imported goods. (Link 7.3)

On 22 October 2014, GACC released Announcement No. 74 Announcement on Clarifying the Administrative Requirements on Advance Declaration of Import and Export Goods. Article 1 therein provides, "in cases where the consignor or consignee or the entrusted customs broker declares in advance, he or she shall first obtain data of the bill of lading or the manifest." Article 2 therein provides, "in cases where the consignor or consignee or the entrusted customs broker declares in advance, he or she shall first obtain data of the bill of lading or the manifest." Advance declaration of import goods to customs shall be conducted after the departure of the inbound transport vehicle carrying the goods in question and prior to the arrival thereof at the customs regulatory premises; advance declaration of export goods shall be conducted within the three days prior to the arrival of the goods in question at the customs regulatory premises." (Link 7.4)

Some local customs also began to issue specific details on the operation of advance declaration within their jurisdiction on the basis Announcement of GACC No., for example, Shanghai Customs and Changsha Customs, but they are mainly implemented in the field of export. (Link 7.5 and 7.6)

On August 9, 2018, Xiamen Customs issued an article entitled Practical Tips : Matters Needing Attention in Advance Declaration of Imported Goods through its WeChat public account. For the first time, the key points and precautions in procedures for advance declaration of goods imported by sea was clearly explained. (Link 7.7)

On August 23, 2018, Shanghai Customs published an article entitled Attention! Mode of Advance Declaration of Imported Goods through its WeChat public account, clearly analyzing the advance declaration of imported goods in detail. (Link 7.8)

On August 31, 2018, Shanghai Port Office issued the Notice on Shanghai Port Comprehensively Promoting the Speeding up of Goods Declaration and Reducing the Overall Clearance Time of Imported Goods (No. 50 of

Shanghai Port Administration Notice [2018]), proposing “comprehensively promoting ‘advance declaration’ of imported goods to all sea and air cargo (including allocated cargo), all credit enterprises and all types of customs clearance”. (Link 7.9)

In the first half of 2019, more and more local customs issued notifications to implement the “advance declaration, inspection and release upon arrival” mode for export goods, and the scope of implementation of advance declaration of maritime export goods has been expanding, involving customs in Xiamen, Tianjin, Shanghai, Ningbo, Huangpu, Shijiazhuang and other places. (Link 7.10-7.13)

On March 20, 2019, GACC issued Comprehensive Letter (2019) No. 107 Notice on Further Defining the Work Related to the "Voluntary Disclosure" System and Fault Tolerance Mechanism to further clarify that “no customs declaration errors shall be recorded when the import date is modified by the ‘advance declaration’, and when the loading and stowage equals to the change of the means of transport caused by the change of the goods.” Import and export enterprises and units shall apply the business model of "advance declaration", voluntarily report their violations of customs regulations in writing to the customs and accept the handling results of customs. Those who are deemed to voluntarily disclose their violations may be given lighter or mitigated punishment or exempted from punishment according to law. Since then, all the customs directly under GACC have communicated this notice to enterprises in the form of a public notice. For example, Shanghai Customs issued Announcement No. 4 of 2019 on the Review of Customs Declaration Errors Records (Link 7.14)

Implementation

The system is complete and it is fully implemented. At present, the mode of "advance declaration" has been normalized for import and export enterprises, but the relevant systems need to be further refined, and the fault-tolerant mechanism needs to be further improved. To declare and modify the relevant information of the declaration in advance without recording the customs declaration errors does eliminate the enterprises’

great concern. However, transparent management regulations on how to punish the enterprises after they voluntarily disclose their illegal acts in the advance declaration mode is still lacking, which restricts the enterprises' initiative to make "advance declaration". For imported goods, implement Article 6 of Announcement No. 74 "Imported goods of advance declaration should be applicable to the tariff and exchange rate implemented on the date of the entry declaration of the transportation vehicles used to carry the goods." Accordingly, enterprises may face the tariff and exchange rate changes at the time of the entry declaration of the transportation vehicles and go through complex operations of tax refunding according to the actual situation.

Recommendations

GACC has made detailed provisions on and promulgated the fault-tolerant mechanism for advance declaration to further promote the full implementation of the advance declaration system.

1.2 Each Member shall, as appropriate, provide for advance lodging of documents in electronic format for pre-arrival processing of such documents.

Implementation

China Customs has put in place a comprehensive automatic customs clearance system. Manifests and declaration documents of import and export goods may all be submitted in electronic format. Since January 1, 2019, the change of shipping bills and related electronic data has also been paperless.

In 2018, China Customs also promoted the computerization of some documents after the integration of inspection and quarantine duties and personnel into GACC. (Link 7.15)

On October 9, 2018, the Ministry of Commerce and GACC jointly issued Announcement No. 82 of 2018 on the Application for Import License of Goods and Related Matters Concerning Paperless Operation. (Link 7.16)

On October 29 and 30, 2018, GACC issued 9 consecutive announcements

(Announcement No. 145-153 of 2018) to realize online verification of 21 kinds of networked certificates. (Link 7.17)

On November 5, 2018, People's Daily Online (www.people.com.cn) released the news that the online verification of import and export regulatory documents would achieve full coverage as of November 1. (Link 7.18)

On December 4, 2018, GACC promulgated Announcement No. 180 of 2018 on the Full Development of Paperless Operation of the Change of Shipping Bills and Related Electronic Data. (Link 7.19)

On December 10, 2018, GACC issued Announcement No. 193 of 2018 on the Full Implementation of Paperless Customs Transfer Operations. (Link 7.20)

On March 25, 2019, GACC and the National Medical Products Administration jointly issued Announcement No. 56 of 2019 on the Expansion of Online Verification of Three Regulatory Documents, including Import Drug Customs Clearance Form. (Link 7.21)

General Comment

The implementation is adequate.

2 Electronic Payment

Each Member shall, to the extent practicable, adopt or maintain procedures allowing the option of electronic payment for duties, taxes, fees, and charges collected by customs incurred upon importation and exportation.

Laws and Regulations

In March 2011, China Customs released Announcement No. 17 Announcement on Conducting Electronic Payment Operations for Customs Duties, specifying that a third-party payment system will undertake the payment operation for customs duties at the enterprise end. (Link 7.22)

On January 14, 2014, GACC issued Announcement No. 6 of 2014 on Filing of Electronic Payment of Vessel Tonnage Tax for Inbound and Outbound International Shipping Agents, in which it is made clear that vessel tonnage

tax can be paid electronically (e-port). (Link 7.23)

On September 19, 2017, GACC issued Announcement No. 44 which simplifies the customs tax electronic payment process, adjusts the tax deduction steps, cancels the Customs' on-spot operation of triggering tax deduction by printing tax payment book which is changed to the customs using the business system to automatically send the tax payment deduction notice following the successful tax withholding. The system will automatically release those with successful tax withholding and whose declaration meeting the release conditions. It further improves the customs clearance efficiency and reduces enterprises' clearance cost. (Link 7.24)

On January 16, 2018, GACC promulgated the Announcement No. 10 on the Pilot Printing Reform of Customs Payment Form, and decided to carry out the Pilot Printing Reform of Customs Payment Form in Shanghai Customs and Nanjing Customs from January 19, 2018. Enterprises can use the "Internet + Customs" Integrated Online Service Platform. (<http://online.customs.gov.cn>) to print the Customs Payment Form. (Link 7.25).

On June 27, 2018, GACC issued No. 74 Announcement on Promoting a New Generation of Customs Electronic Payment System for Taxes and Fees, and decided to promote the new generation of electronic payment system for customs duties and fees nationwide from July 1, 2018. (Link 7.26)

On July 24, 2018, GACC, the Ministry of Finance, State Administration of Taxation and the National Archives Administration jointly issued the Announcement No. 100 of 2018 on the Pilot Printing Reform of the Customs Payment Form, and decided to expand the scope of the pilot printing reform of the Customs Payment Form from August 31, 2018. Enterprises can download the electronic Customs Payment Form through "I want to search" and other functions on the Internet + Customs integrated online service platform. (Link 7.27)

On September 14, 2018, GACC issued Announcement No. 117 of 2018 on the Discontinuation of the Original Customs Electronic Tax and Administrative Charge Payment System, and decided to discontinue the operation of the original electronic payment system on October 1, 2018. (Link 7.28)

On September 29, 2018, GACC issued Announcement No. 122 on Expanding the Application Scope of the New Generation of Customs Electronic Tax and Administrative Charge Payment System and decided to extend the types of taxes and fees supported by the new generation of customs electronic tax and administrative charge payment system to ship tonnage tax, tax bond and delayed declaration from October 1. (Link 7.29)

On November 16, 2018, GACC issued Announcement No. 169 on the Comprehensive Promotion of the Printing Reform of Special Customs Bill of Payment. All import and export enterprises can download the Special Customs Bill of Payment directly through the "Internet + customs" or the standard version of international trade "single window" after paying the tax electronically. (Link 7.30)

On June 25, 2019, the Qingdao Branch of China Electronic Port Data Center issued an update announcement, adding that the consignees and consignors can use the legal person card to authorize the declaration unit to print the typographic tax form. (Link 7.31)

Implementation

The taxes that are electronized by customs include: import and export duties, anti-dumping tax, anti-subsidy tax, taxes collected during import on behalf of other authorities, fund of disposal of waste electric and electronic products, interest on delayed tax, charge on delayed payment, ship tonnage tax, tax deposit, and charge on delayed declaration.

According to preliminary estimations, electronically paid customs taxes already account for more than 95% against the total amount of tax payment. (Links 7.32 and 7.33)

Since July 1, 2018, China Customs has promoted a new generation of electronic payment system for customs duties and fees throughout the country. The system realizes the electronic transfer of customs tax and fee information among customs, national treasury and commercial banks through TIPS, thus improving the efficiency of electronic payment of taxes for enterprises. (Link 7.26)

Since November 19, 2018, China Customs has comprehensively promoted

the reform of enterprises printing the Special Customs Bill of Payment to realize paperless tax bills. (Links 7.30)

3 Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges

General Comment

Fully implemented. With the implementation of national customs integration across the country on July 1, 2017, "one declaration and step-by-step disposal" has been implemented and the vast majority of the operations are in compliance with customs compliance requirements. Import and export goods with the timely tax payment or full guarantee can be automatically released. Other goods relating to collection of customs duties in the system can be picked up in advance after the submission of guarantee to fully realize the release of goods and final determination of customs duties, taxes, fees and charges.

In late August 2019, China Customs launched a pilot "two-step declaration" customs clearance mode for imported goods in 10 subordinate customs. After the summary declaration, the enterprise can pick up the goods with the consent of the customs, and then complete the declaration within the specified time. The purpose of this action is to further realize the step-by-step and dynamic management of customs declaration, and the effect of implementation needs to be further observed. (Link 7.34)

3.1 Each Member shall adopt or maintain procedures allowing the release of goods prior to the final determination of customs duties, taxes, fees, and charges, if such a determination is not done prior to, or upon arrival, or as rapidly as possible after arrival and provided that all other regulatory requirements have been met.

Implementation

Goods may be released prior to tax determination and collection via guarantees. The Measures for Credit Management of Customs Enterprises of the People's Republic of China promulgated in March 2018 stipulate that "the amount of guarantees collected by the customs may be lower than the

total amount of taxes that the customs may bear or the amount stipulated by GACC”, and that “the application for exemption from guarantees from the customs” may be applied to the enterprises accredited as high-level AEOs. However, given that this system does not have corresponding implementation procedures, and implementation levels vary across ports, in general, only a very limited number of enterprises have benefited. (Link 7.35)

In August 2018, the Customs Department of GACC sent an urgent letter to the Property Insurance Supervision Department of the China Banking Insurance Regulatory Commission to seek the opinions on the “pilot reform of the tariff guarantee insurance”. GACC requested that the trial run be carried out at 10 customs directly under GACC through 3 insurance companies for two months from September 1 to October 31. The pilot program of China’s “BOND” policy began to be officially implemented and China customs began to use market-oriented, commercial means to provide tax guarantees, improving convenience and efficiency, while greatly reducing the capital occupation cost of enterprises. (Link 7.36)

On October 30, 2018, GACC and China Banking and Insurance Regulatory Commission jointly issued Announcement No. 155 of 2018 on the Pilot Operation of Customs Clearance of Customs Guarantee Insurance, according to which, the reform of Customs Guarantee Insurance would be carried out nationwide on November 1. (Link 7.37)

On December 26, 2018, GACC issued Announcement No. 215 of 2018 on the Application of Customs Guarantee Insurance to Aggregate Taxation and decided that enterprises could collect taxes on the basis of the Customs Guarantee Insurance Policy from January 1, 2019. (Link 7.38)

In June 2019, Dalian Customs completed the filing of the first bill of the high-level certification enterprises exempted from guarantee, marking the real implementation of the "high-level certification enterprises exempted from guarantee" policy in the grass-roots customs. (Link 7.39) However, this system is rarely reported in the national customs. The implementation of this system varies greatly from place to place. Generally speaking, the number of beneficiary enterprises is limited.

General Comment

Preliminary implementation and gradual improvement.

Recommendations

At present, the two policies, "Customs Guarantee Insurance" and "Aggregate Taxation", are only applicable to "import and export consignees and consignors" and not to customs declaration enterprises. Considerations from the perspective of the customs are as follows: in accordance with Article 54 of the Customs Law, the consignee of imported goods, the consignor of export goods and the owner of inbound and outbound articles are customs duty taxpayers. Customs declaration enterprises accept the entrustment of import and export consignees to go through customs declaration and tax payment formalities. Although they pay customs duties to the customs, the legal consequences of the agency behavior of customs declaration enterprises are ultimately borne by the import and export consignees. Therefore, they are not the taxpayers, but the agents of the taxpayers.

The fundamental purpose of introducing these two policies is to serve SMEs, improve trade facilitation and reduce customs clearance costs. In the process of customs clearance, SMEs often do not have a complete internal import and export department, some of which are not even registered or filed in the customs. They are only reflected as consumer units in the customs declaration. They cannot and do not have enough strength to apply for "tariff guarantee insurance" or other forms of guarantee to banks or insurance institutions. Therefore, they need to rely on professional customs declaration enterprises to handle complicated customs clearance procedures and advance taxes for them. Customs declaration enterprises often have limited funds, so it is impossible for them to use large liquidity funds or bank guarantees to advance taxes for SMEs.

If customs declaration enterprises can be endowed with the functions of "tariff guarantee insurance" and "aggregate taxation", their ability to pay customs duties can be greatly improved, so as to better serve the SMEs. Customs and insurance institutions do not need to identify the qualifications

and credit status of a large number of SMEs. Instead, they only need to manage specialized customs declarations enterprises. This will not only improve tax protection, but also reduce risks. In fact, the former www.easipay.net once endowed customs declaration enterprises with the function of "guaranteed payment". It has been running well for many years, and rarely the state tax cannot be collected. With this as a reference, two preferential tax policies, "tariff guarantee insurance" and "aggregate taxation", can be considered to cover customs declaration enterprises.

3.2 As a condition for such release, a Member may require:

(a) payment of customs duties, taxes, fees, and charges determined prior to or upon arrival of goods and a guarantee for any amount not yet determined in the form of a surety, a deposit, or another appropriate instrument provided for in its laws and regulations; or

Laws and Regulations

Article 4 of Decree of the State Council No. 581 Regulations of the People's Republic of China on Guarantees for Customs Affairs provides, "for any of the following scenarios, the person may apply to customs for the provision of guarantee prior to completion of customs formalities, requesting advance release of goods:

- (1) Classification of goods, customs value and place of origin of the import and export goods are yet to be determined;
- (2) Valid declaration documentation is yet to be provided;
- (3) Tax has not been paid within the tax payment period;
- (4) Delayed declaration fee is yet to be paid;
- (5) Other customs formalities are yet to be completed." (Link 7.40)

Article 49 of Decree of GACC No. 213 Measures of the People's Republic of China on Customs Review and Determination of Customs Value of Import and Export Goods, which entered into force in 2014, provides, "while customs review and determination is being conducted of the customs value of import and export goods, the taxpayer may pick up goods in advance, after providing guarantee to customs according to law."(Link 7.41)

At the institutional level, via provision of guarantee, customs may release goods prior to determination and payment of tax and charges for the goods at issue.

China Customs also issued guarantee-related work guidelines in the "Internet + Customs" work guidelines: application for tax guarantee release, application for tax guarantee extension, application for tax guarantee cancellation, tax guarantee for goods subject to tax relief and exemption. (Link 7.42, 7.43, 7.44 and 7.45)

Implementation

In practice, there are some differences in the implementation at various ports. There are some cases in which the goods conform to the provisions of the Regulations on Guarantee for Customs Affairs, but the Customs does not agree to release the goods after the enterprise submits the tax guarantee. There is a certain gap between the degree of facilitation of guarantees and the expectation of the business community.

(b) a guarantee in the form of a surety, a deposit, or another appropriate instrument provided for in its laws and regulations.

Laws and Regulations

Article 78 of Decree of GACC No. 124 Administrative Measures of the People's Republic of China on Tax Levied on Import and Export Goods provides, "except as otherwise provided, the tax guarantee period usually shall not be longer than six months, and under exceptional circumstances, an extension, as appropriate, may be given after permission is obtained from the director, or the person it authorizes, of the customs authority directly under GACC.

Tax guarantee usually shall be in forms of surety, or letter of guarantee by banks or non-banking financial institutions, except as otherwise provided." (Link 7.46)

General Comment

This article has been fully implemented by China Customs. Since 2018,

duty guarantee insurance has been gradually promoted and used, creating a new form of customs guarantee.

3.3 Such guarantee shall not be greater than the amount the Member requires to ensure payment of customs duties, taxes, fees, and charges ultimately due for the goods covered by the guarantee.

Laws and Regulations

Article 14 of Regulations of the People's Republic of China on Guarantee for Customs Affairs provides, "guarantee provided by the party shall be commensurate with his/her due legal obligations, and except for scenarios as provided for in Paragraph 2, Article 7 of the Regulations, the amount of guarantee shall be determined pursuant to the following standards:

(1) the amount of guarantee provided for advance release of goods shall not exceed the maximum tax amount that may be borne;"

General Comment

This provision has been adequately implemented by China Customs.

3.4 In cases where an offence requiring imposition of monetary penalties or fines has been detected, a guarantee may be required for the penalties and fines that may be imposed.

Laws and Regulations

Article 39 of Implementation Regulations of the People's Republic of China on Customs Administrative Penalty provides, "If the goods, articles or transport vehicles suspected illegal cannot be detained, the party concerned or the person responsible the conveyance shall provide the equivalent guarantee to the customs, and the customs may detain the equivalent property of the party in case of failure to provide equivalent guarantee." (Link 7.47)

Procedures for the Handling of Administrative Penalty Cases by the Customs of the People's Republic of China, "If the goods, articles or transport vehicles suspected illegal cannot be detained, when the party concerned or the person responsible the conveyance provides the guarantee

to the customs, the personnel handling the case shall make the guarantee receipt voucher and send it to the party concerned or the person responsible the conveyance. The personnel handling the case, the party concerned or the person responsible the conveyance shall sign or stamp the seal on the guarantee receipt voucher." (Link 7.48)

General Comment

The implementation is adequate.

3.5 The guarantee as set out in paragraphs 3.2 and 3.4 shall be discharged when it is no longer required.

Laws and Regulations

Article 20 of Regulations of the People's Republic of China on Guarantee for Customs Affairs provides, "for any of the following cases, customs shall notify the party in writing to complete procedures for the return of guarantee assets and rights:

- (1) the party has fulfilled relevant legal obligations;
- (2) the party is no longer engaged in a particular customs business;
- (3) an excess amount exists of the guarantee asset and right after being used to pay the amount due by customs;
- (4) other scenarios where such assets and rights need to be returned."

Article 51 of Procedures for the Handling of Administrative Penalty Cases by the Customs of the People's Republic of China provides, "In releasing the guarantee according to law, the customs shall make the guarantee release notice and send it to the party concerned or the person in charge of transportation."

General Comment

The implementation is adequate.

3.6 Nothing in these provisions shall affect the right of a Member to examine, detain, seize or confiscate or deal with the goods in any manner not otherwise inconsistent with the Member's WTO rights and obligations.

Laws and Regulations

Article 18 of Regulations of the People's Republic of China on Guarantee for Customs Affairs provides, "in cases where the guaranteed person fails to fulfill relevant legal obligations in a time-bound manner, customs may use the guarantee asset and right to pay the amount due. In cases where the party provides guarantee in the form of letter of guarantee, customs may directly require the guarantor who assumes joint liability to fulfill guarantee obligations.

Where the guarantor has fulfilled the guarantee responsibility, the guaranteed person is not thus freed of the obligation to complete relevant customs formalities. Customs shall process relevant customs formalities for the guaranteed person in a timely manner."

General Comment

The implementation is adequate.

4 Risk Management

4.1 Each Member shall, to the extent possible, adopt or maintain a risk management system for customs control.

Laws and Regulations

In April 2004, China Customs officially initiated the implementation of Strategic Plan on the Second Step of Development of the Modern Customs System 2004-2010, which puts the establishment and improvement of risk management mechanisms at its core, and aims to build smart customs with "sharp ears and clear eyes". Reforms and developments at various fronts continue to secure new achievements. (Link 7.49)

Decree of the State Council No. 670 revised Article 9 of Regulations of the People's Republic of China on Customs Audit as "customs shall determine the focus of customs audits as per customs regulatory requirements, and according to the import and export credit and risks of enterprises and entities in direct connection with import and export goods as well as the specific circumstances of the import and export goods." (Link 7.50)

On June 28, 2017, It's mentioned in Announcement of GACC No. 25 Announcement on Further Promoting the National Customs Clearance Integration Reform, "the national customs risk prevention and control center and tax collection and management center shall be used". China Customs has also conducted risk management through the three risk prevention and control centers set up in Shanghai, Qingdao and Huangpu and three tax collection and management centers in Shanghai, Guangzhou and Beijing-Tianjin. (Link 7.51)

Following the integration of inspection and quarantine duties and personnel into GACC in 2018, in the "Three Definitions" plan (Plan on functions, institutions and size of staff) published by GACC in August, a new Department of Risk Management was established. Its responsibilities are defined as: formulating and implementing the customs risk management system, undertaking and organizing the customs risk monitoring work, establishing risk assessment index system, risk monitoring early warning and tracking system, risk management prevention and control mechanism; coordinating the work of port-related information collection, risk analysis, judgment and disposal, studying and putting forward the overall plan, system and scheme of big data customs application and organizing its implementation, regularly issuing port safety operation reports, commanding and coordinating the handling of major business risks and safety risks.

Implementation

The customs implements safe access, tax collection risk comprehensive identification and classification of the customs declaration data of the import and export data through the automatic information system and manual review and takes corresponding management measures based on it.

General Comment

The implementation is adequate, but the risk management ability needs to be further strengthened.

It can be seen from the "Pre-scheduled distribution control inspection seizure rate" (Pre-scheduled distribution control inspection is a random sampling method based on risk analysis) published in the column

“information disclosure > double randomization and one disclosure > general supervision of import and export goods (goods)” on the official website of GACC that the seizure rate of such inspections is low and tends to decrease, with an average of 9.6% in 2017 and 5.72% in January-July 2018, and the average seizure rate from August to December was only 3.95%.. This reflects to some extent the overall risk management ability of Chinese customs is weak. (Link 7.52)

After the implementation of clearance integration, the unified risk management organization structure and risk parameter setting will be implemented by China Customs, which will help China Customs to improve and strengthen its own risk management ability. However, after the integration of entry-exit inspection and quarantine administration duties and personnel into GACC, the scope of risk management of the customs was further expanded. In the aspect of national security control, China Customs has increased the risk management responsibilities of health quarantine, animal and plant quarantine, commodity inspection, import and export food safety supervision on the basis of the original security access (exit) and risk prevention and control of tax collection and management, which is a big challenge for the new Customs.

4.2 Each Member shall design and apply risk management in a manner as to avoid arbitrary or unjustifiable discrimination, or a disguised restriction on international trade.

Implementation

No arbitrary or unreasonable discrimination, or disguised restraints, have been detected.

4.3 Each Member shall concentrate customs control and, to the extent possible other relevant border controls, on high-risk consignments and expedite the release of low-risk consignments. A Member also may select, on a random basis, consignments for such controls as part of its risk management.

Implementation

After the national clearance integration, China Customs employed

systematic big data analysis on enterprises, goods, importing countries, tax number, trade regulation, etc., and used the national big data analysis system, differentiated goods of varying risk levels by setting the different risk parameters, adopted different management measures respectively, thus speeding up the release rate of goods.

However, after the integration of customs services and entry and exit quarantine and inspection services, the problem has become increasingly complex. The main reason is that the original inspection and quarantine system is not scientific and reasonable in controlling some risks, and the awareness and ability of risk management through parameter setting are relatively deficient. It is difficult for customs to integrate its risk parameters into a unified system.

General Comment

Preliminarily implemented.

4.4 Each Member shall base risk management on an assessment of risk through appropriate selectivity criteria. Such selectivity criteria may include, inter alia, the Harmonized System code, nature and description of the goods, country of origin, country from which the goods were shipped, value of the goods, compliance record of traders, and type of means of transport.

General Comment

The implementation has been largely completed.

5 Post-clearance Audit

5.1 With a view to expediting the release of goods, each Member shall adopt or maintain postclearance audit to ensure compliance with customs and other related laws and regulations.

Laws and Regulations

On 17 June, 2016, Decree of the State Council No. 670 (Decision on Amending Regulations of the People's Republic of China on Customs Audit) (Link 7.53)

On 28 August, 2005, GACC released Decree No. 79 Implementation

Measures on Regulations of the People's Republic of China on Customs Audit. (Link 7.36)

On September 26, 2016, Decree of GACC No. 230 issued measures for implementing Regulations of the People's Republic of China on Customs Audit which shall come into force as of November 1, 2016 (Link 7.54)

With the implementation of the national customs clearance integration, GACC issued Announcement No. 28 on Carrying out the Follow-up Verification Work which makes requirements for the verification after the release of goods. (Link 7.55)

General Comment

The implementation is adequate.

5.2 Each Member shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Member shall conduct postclearance audits in a transparent manner. Where the person is involved in the audit process and conclusive results have been achieved the Member shall, without delay, notify the person whose record is audited of the results, the person's rights and obligations, and the reasons for the results.

Laws and Regulations

Customs Audit Regulations and Implementation Measures on Audit Regulations have provided for the relevant procedures of customs audit, including advance notification, subsequent issuance of Customs Audit Conclusion, etc.

Implementation

Certain enterprises respond that customs audit time limits are unpredictable, and a single audit may take, on-and-off, up to several months or even a year, causing difficulties for enterprises to co-operate with customs audit efforts.

General Comment

The implementation is largely completed, and there is still room for

improvement.

Recommendations

Formulate procedural requirements regarding the time limits of audits, thereby improving audit efficiency and facilitating the cooperation of enterprises.

5.3 The information obtained in post-clearance audit may be used in further administrative or judicial proceedings.

General Comment

The implementation is adequate.

5.4 Members shall, wherever practicable, use the result of post-clearance audit in applying risk management.

General Comment

The implementation is adequate.

6 Establishment and Publication of Average Release Times

Laws and Regulations

Article 18 of the State Council's Reform Plan on Promoting the Development of Big Customs Clearance via Implementing Mutual Information Exchange, Mutual Regulatory Recognition and Mutual Law Enforcement Assistance provides, "establish an evaluation system of the import and export ports" release time of goods, uniformly evaluate and publish the average release efficiency of ports across the country." (Link 7.56)

On November 25, 2016, GACC issued Redefine "integrated clearance time" and "customs clearance time" on its official information platform "Customs Publication" in which It's pointed out, "the Statistics Department of GACC has redefined China's import and export goods release time based on the statistical methods recommended by WTO and China's actual

situation. Overall clearance time and customs clearance time are defined and the clearance time is defined in detail. In the future China Customs will release relevant data under the TF topic of WTO and WC to apply it to the evaluation of cooperation results between trade partner countries in trade facilitation more widely." It means China Customs is making efforts towards "publishing average release time". (Link 7.57)

Implementation

Partially implemented.

6.1 Members are encouraged to measure and publish their average release time of goods periodically and in a consistent manner, using tools such as, inter alia, the Time Release Study of the World Customs Organization (referred to in this Agreement as the "WCO").

General Comment

Partially implemented. GACC published "Redefine overall clearance time and customs clearance time" on its WeChat public account "Customs Publication" in which It's pointed out the Statistics Department of GACC developed Study Report on China Customs' Import and Export Goods Clearance Time between 2011 and 2015 in which It's mentioned the import goods clearance time at the ports was reduced from 48.5 hours in 2011 to 28.9 hours in 2015, down by 40.4%; the contribution rate to the integrated clearance efficiency of import goods reached 87.7%; the export goods customs clearance time was reduced from 6.5 hours in 2011 to 2.5 hours in 2015, down 61.5%.

In addition, on July 18, 2017, People's Daily published "Clearance Time for Export Goods is Reduced to 1.2 Hours" in which It's mentioned, "The average import clearance time in May was 19.4 hours and the average export clearance time was 1.2 hours." (Link 7.58)

On December 18, 2017, China Customs announced on its official website the national average customs clearance time from January to November, 2017 was 16.7 hours for imported customs clearance, 33.6% shorter than that in the whole year of 2016; and 1.13 hours for export goods, down 37%. (Link 7.59)

According to official data, customs clearance time for imported goods in 2017 was 15.9 hours, 9.2 hours less than that in the previous year, down 36.7%; customs clearance time for export goods was 1.1 hours, 0.7 hours less than that in the previous year, down 38.9. (Link 7.60)

Although China Customs has not regularly announced the average clearance time of goods, but the above disclosed data has been a big step forward. As China Customs put it, "Due to the large number of ports and complex relations, the overall customs clearance time is still significantly longer than developed countries. In addition, affected by the objective factors, the customs clearance efficiency of the major ports in China varies greatly", and the customs can only affect the customs clearance time. The overall clearance time (i.e., the release time of WCO) depends on the top-level design, and the overall process optimization and integration of the port-related units. China Customs should optimize the relevant procedures after the integration of entry-exit inspection and quarantine administration duties and personnel into GACC, and further reduce the customs clearance time.

6.2 Members are encouraged to share with the Committee their experiences in measuring average release times, including methodologies used, bottlenecks identified, and any resulting effects on efficiency.

General Comment

Partially implemented. It is mentioned in "Redefine overall clearance time and customs clearance time".

7 Trade Facilitation Measures for Authorized Operators

Laws and Regulations

In 2018 China Customs promulgated and implemented Decree No. 237 of GACC Measures for the Credit Management of Customs Enterprises of the People's Republic of China and Announcement No. 32 of GACC on the Matters Concerning the Implementation of the Measures for the Credit Management of Customs Enterprises of the People's Republic of China and Relevant Supporting Systems to clearly identify the trade

facilitation measures for certified operators. In December 2018, GACC issued Announcement No. 178 on Matters Concerning the Implementation of Measures for the Credit Management of Customs Enterprises of the People's Republic of China and Announcement No. 177 on the Publication of the Standards for Customs Certification Enterprises in both of which the contents of post-integration inspection and quarantine are added. (Link 7.61, 7.62, 7.63 and 7.64)

General Comment

The implementation is adequate. In Announcement No. 178 and Announcement No. 177 of 2018 of GACC, the relevant contents of inspection and quarantine are integrated into the credit management and certification enterprise standards.

7.1 Each Member shall provide additional trade facilitation measures related to import, export, or transit formalities and procedures, pursuant to paragraph 7.3, to operators who meet specified criteria, hereinafter called authorized operators. Alternatively, a Member may offer such trade facilitation measures through customs procedures generally available to all operators and is not required to establish a separate scheme.

Laws and Regulations

Article 23, Decree of GACC No. 237 Provisional Measures of the People's Republic of China on Customs Administration of Enterprise Credit provides, "the following management principles and measures apply to generally accredited enterprises:

- (1) an average rate of inspection of import and export goods is less than 50% of the average inspection rate of generally accredited enterprises;
- (2) prioritized processing of customs clearance formalities of import and export goods;
- (3) the amount of guarantees collected by the Customs may be less than the total amount of taxes it may bear or the amount specified by GACC;
- (4) other management measures as provided for by GACC.

Article 24 For enterprises with high-level accreditations, apart from the application of management principles and measures for generally accredited

enterprises, the following management measures also apply:

- (1) an average rate of inspection of import and export goods is less than 20% of the average inspection rate of generally accredited enterprises;
- (2) apply to customs for exemption from guarantee;
- (3) reduce the frequency of inspection and verification of enterprises;
- (4) customs declaration can be made before the goods are delivered to the customs control area.
- (5) customs set up coordinators for enterprises;
- (6) customs clearance facilitation measures in countries or regions covered by mutual recognition of AEO.
- (7) trustworthy joint incentives implemented by relevant national departments;
- (8) priority for customs clearance after the resumption of international trade due to force majeure;
- (9) other administrative measures stipulated by the General Administration of customs.”

Announcement No. 178 of 2018 of GACC on Matters Concerning the Implementation of Measures for the Credit Management of Customs Enterprises of the People’s Republic of China provides that, “

IV. In addition to the circumstances specified in Article 23 of the Measures for the Credit Management of Customs Enterprises of the People’s Republic of China, the following management measures shall also be applied to general certification enterprises:

- (1) The average proportion of sampling batches for inspection and quarantine of import and export goods is less than 50% of the average proportion of sampling batches for general credit enterprises (except where laws, administrative regulations, rules or customs provide special requirements);
- (2) The average proportion of spot checks in the investigation of the origin of export goods is less than 50% of the average proportion of spot checks for general credit enterprises;
- (3) Priority shall be given to the registration or filing of customs and related business procedures. In addition to the first registration or filing and special requirements, the customs may implement tolerance acceptance or adopt independent declarations of credible enterprises, exempting them from on-

site inspection or evaluation.

V. In addition to the circumstances stipulated in Article 24 of the Measures for the Credit Management of Customs Enterprises of the People's Republic of China, the following management measures shall be applied to advanced certification enterprises:

- (1) The average proportion of sampling batches for inspection and quarantine of import and export goods is less than 20% of the average proportion of sampling batches for general credit enterprises (except where laws, administrative regulations, rules or customs provide special requirements);
- (2) The average proportion of spot checks in the investigation of origin of export goods is less than 20% of the average proportion of spot checks for general credit enterprises;
- (3) Priority shall be given to the registration of export enterprises recommending products such as food and cosmetics to other countries (regions).”

General Comment

The implementation is relatively adequate. The original inspection and quarantine-related facilitation measures have been integrated into the Measures for the Credit Management of Customs Enterprises of the People's Republic of China.

7.2 The specified criteria to qualify as an authorized operator shall be related to compliance, or the risk of non-compliance, with requirements specified in a Member's laws, regulations or procedures.

- (a) Such criteria, which shall be published, may include:

Laws and Regulations

Standards on Customs Accreditation of Enterprises that has been published contains the above content.

General Comment

The implementation is adequate.

(i) an appropriate record of compliance with customs and other related laws and regulations;

Laws and Regulations

In the Standards for Customs Certification Enterprises, Article 3 of the General Standards for Advanced Certification and General Certification, requirements on the four aspects of "compliance with laws and regulations, regulations on import and export business, compliance with customs administrative requirements, external credit" are clearly made.

General Comment

The implementation is adequate.

(ii) a system of managing records to allow for necessary internal controls;

Laws and Regulations

In the Standards for Customs Certification Enterprises, Article 1 of the General Standards for Advanced Certification and General Certification, requirements on the four aspects of "control of the organization institution, control of the import and export business, internal auditing control, and information system control" are clearly made.

General Comment

The implementation is adequate.

(iii) financial solvency, including, where appropriate, provision of a sufficient security or guarantee; and

Laws and Regulations

In the Standards for Customs Certification Enterprises, the General Standards for Advanced Certification and General Certification have provided regulations for the solvency capacity and tax payment capacity of enterprises: "

13. Comprehensive financial situation: The enterprise is in good condition in terms of solvency, profitability and tax paying ability. The comprehensive quick ratio, cash flow-liability ratio, asset-liability ratio, operating profit ratio, net assets return rate and other financial conditions are within the safe or normal range."

In March 2019, GACC promulgated Announcement No. 46 on Publishing the Criteria for Determining Financial Status Indicators of Standards for Customs Certification Enterprises to clarify the criteria for determining the financial status indicators of certification enterprises. (Link 7.65)

General Comment

The implementation is adequate.

(iv) supply chain security.

Laws and Regulations

In the general standards for general certification enterprises in Standards for Customs Certification Enterprises, Article 25 "Safety of Business Partners" and Article 29 "Crisis Management", contain such requirements. In the general standards for advanced certification enterprises, Article 26 "Safety of Business Partners" and Article 31 "Safety Training" contain similar requirements.

General Comment

The implementation is adequate.

(b) Such criteria shall not:

(i) be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail; and

General Comment

Enterprises with the same level of creditworthiness are subject to the

same customs administrative measures, therefore China Customs is not discriminatory in this regard.

(ii) to the extent possible, restrict the participation of small and medium-sized enterprises.

Laws and Regulations

Provisional Measures of the People's Republic of China on Customs Administration of Enterprise Credit makes no restrictions on the participation of SMEs.

General Comment

The implementation is adequate.

7.3 The trade facilitation measures provided pursuant to paragraph 7.1 shall include at least three of the following measures:

- (a) low documentary and data requirements, as appropriate;
 - (b) low rate of physical inspections and examinations, as appropriate;
 - (c) rapid release time, as appropriate;
 - (d) deferred payment of duties, taxes, fees, and charges;
 - (e) use of comprehensive guarantees or reduced guarantees;
 - (f) a single customs declaration for all imports or exports in a given period;
- and
- (g) clearance of goods at the premises of the authorized operator or another place authorized by customs.

Implementation

Regarding facilitations for AEOs, measures as listed in (b), (c), (d), (e) and (g) have been implemented, and the measures as listed in the other items are yet to be implemented.

General Comment

The implementation is relatively adequate.

7.4 Members are encouraged to develop authorized operator schemes on the basis of international standards, where such standards exist, except when such standards would be an inappropriate or ineffective means for the fulfilment of the legitimate objectives pursued.

Laws and Regulations

Provisional Measures of the People's Republic of China on Customs Administration of Enterprise Credit has fully integrated the advanced concepts of the "Authorized Economic Operators (AEO)" system contained within the World Customs Organization's Framework of Standards to Secure and Facilitate Global Trade, and specifies that "authorized enterprises" by China Customs are equivalent to AEOs, and are eligible for the preferential treatment and customs clearance facilitation measures afforded by customs authorities of China and of countries (regions) with which China has entered into mutual recognition agreements.

General Comment

The implementation is adequate.

7.5 In order to enhance the trade facilitation measures provided to operators, Members shall afford to other Members the possibility of negotiating mutual recognition of authorized operator schemes.

Implementation

In March 2013, China and Singapore achieved mutual recognition of AEOs (referred to as STP-Plus in Singapore);

In April 2014, China and Korea achieved mutual recognition of AEOs;

In May 2014, the Chinese Mainland and Hong Kong SAR achieved mutual recognition of AEOs;

In November 2015, China and the European Union achieved mutual recognition of AEOs.

In July 2017, China and New Zealand achieved mutual recognition of AEOs.

In September 2017, China and Switzerland achieved mutual recognition of AEOs.

In November 2017, China and Israel signed the AEO mutual recognition arrangement. Prior to this, China has signed and implemented AEO mutual recognition arrangements with 33 countries and regions. When Chinese AEO enterprises export goods to these countries and regions, the inspection rate is reduced by 60% to 80%, and the customs clearance time and cost are reduced by more than 50%. In November 2017, the WCO AEO Mutual Recognition Implementation Guidelines drafted by China Customs was adopted, which was the first time that China Customs had successfully led the formulation of international rules in the field of AEO. (Link 7.66)

On June 13, 2018, Premier Li Keqiang chaired a State Council executive meeting, proposing to optimize the import customs clearance process, carry out international mutual recognition of Customs AEOs and improve the level of import trade facilitation. (Link 7.67)

In June 2019, China and Japan achieved mutual recognition of AEOs.

In July 2019, China and Belarus achieved mutual recognition of AEOs.

General Comment

Implementation is still in progress.

7.6 Members shall exchange relevant information within the Committee about authorized operator schemes in force.

Implementation

China Customs actively participates in the annual AEO communications facilitated by the World Customs Organization, and shares its implementation experience regarding AEOs.

General Comment

The implementation is adequate.

8 Expedited Shipments

Laws and Regulations

Regarding expedited shipments, on November 18, 2003 China Customs released Decree of GACC No. 104 Measures of the People's Republic of

China on Customs Supervision and Administration of Entry-Exit Expedited Shipments, which provides for the implementation of different types of customs clearance declaration approaches for different types of expedited shipments, and contributes positively to the acceleration of turnover of expedited shipments. (Link 7.68)

China Customs issued Announcement No. 19 in March 2016 on Using New Expedited Shipment Clearance System. On September 1, the new expedited shipment clearance system will be used; three kinds of expedited shipments are redefined and the format of bill of declaration/release of three kinds of expedited shipments are changed. (Link 7.69)

In September 2018, GACC issued Announcement No. 119 of 2018 on the Upgrading of the New Expedited Shipment Customs Clearance Management System, which is the beginning of the declaration of the integration of customs and inspection and quarantine of expedited shipments. (Link 7.70)

In November 2018, GACC issued the revised Measures for Administration of Inspection and Quarantine of Entry-Exit Expedited Shipments. (Link 7.71)

General Comment

The implementation is adequate.

8.1 Each Member shall adopt or maintain procedures allowing for the expedited release of at least those goods entered through air cargo facilities to persons who apply for such treatment, while maintaining customs control. If a Member employs criteria limiting who may apply, the Member may, in published criteria, require that the applicant shall, as conditions for qualifying for the application of the treatment described in paragraph 8.2 to its expedited shipments:

(a) provide adequate infrastructure and payment of customs expenses related to processing of expedited shipments in cases where the applicant fulfils the Member's requirements for such processing to be performed at a dedicated facility;

Laws and Regulations

Article 14 of Measures of the People's Republic of China on Customs Supervision and Administration of Entry-Exit Expedited Shipments

provides, "customs clearance for expedited shipments intended for entry into or exit out of the border shall be conducted in dedicated regulatory premises approved by customs; where exceptional circumstances warrant such customs clearance outside the aforementioned premises, consent shall be obtained in advance from the customs authority in the relevant jurisdiction. The operator shall set up dedicated premises, warehouses and facilities in accordance with customs regulatory requirements, within the customs regulatory premises dedicated to expedited shipments intended for entry into or exit out of the border."

General Comment

The implementation is adequate.

(b) submit in advance of the arrival of an expedited shipment the information necessary for the release;

It's stipulated in Article 18 of Measures of the People's Republic of China on Customs Supervision and Administration of Entry-Exit Expedited Shipments, the operator requiring advance declaration should inform the customs of the transport and arrival of the entry-exit expedited shipments in advance and transmit or submit to the customs the manifest or checklist. The customs will accept the advance declaration after verification.

Laws and Regulations

Article 18 of Measures of the People's Republic of China on Customs Supervision and Administration of the Entry and Exit of Expedited Shipments provides that in cases where an operator needs to declare to customs in advance, he or she shall notify customs in writing of the transport and arrival status of expedited shipments intended to enter or exit the country, and transfer or submit to customs the manifest or list. After ascertaining the truthfulness and accuracy of the provided information, customs may accept advance declaration.

General Comment

The implementation is adequate.

(c) be assessed fees limited in amount to the approximate cost of services rendered in providing the treatment described in paragraph 8.2;

Implementation

China Customs does not levy charges on its services for the customs clearance of expedited shipments.

General Comment

The implementation is adequate.

(d) maintain a high degree of control over expedited shipments through the use of internal security, logistics, and tracking technology from pick-up to delivery;

Implementation

International expedited shipment enterprises generally apply advanced tracking and control of expedited shipments during the entire process prior to release.

General Comment

The implementation is adequate.

(e) provide expedited shipment from pick-up to delivery;

General Comment

The implementation is adequate.

(f) assume liability for payment of all customs duties, taxes, fees, and charges to the customs authority for the goods;

Laws and Regulations

Article 20 of Measures of the People's Republic of China on Customs Supervision and Administration of Entry-Exit Expedited Shipments provides, "except as otherwise provided, when an operator goes through the declaration formalities for expedited shipments intended to enter or

exit the country, he or she shall, pursuant to the classification requirements of Articles 11, 12 and 13 of the Measures, submit to customs respective declaration documents and completes the required declaration and tax payment formalities."

General Comment

The implementation is adequate.

(g) have a good record of compliance with customs and other related laws and regulations;

Laws and Regulations

For enterprises (including international expedited shipment enterprises) with good credit records, Provisional Measures of the People's Republic of China on Customs Administration of Enterprise Credit offers facilitations for customs clearance.

General Comment

The implementation is adequate.

(h) comply with other conditions directly related to the effective enforcement of the Member's laws, regulations, and procedural requirements, that specifically relate to providing the treatment described in paragraph 8.2.

Implementation

The Chinese government has set a high entry threshold for enterprises undertaking international expedited shipment services, and in general, compliance level is high.

General Comment

The implementation is adequate.

8.2 Subject to paragraphs 8.1 and 8.3, Members shall:

(a) minimize the documentation required for the release of expedited shipments in

accordance with paragraph 1 of Article 10 and, to the extent possible, provide for release based on a single submission of information on certain shipments;

Laws and Regulations

According to Announcement on Using New Expedited Shipment Clearance System, the expedited shipment operator shall submit different customs declaration documents to the customs according to the express category (documents, personal goods, goods with a value of 5000 yuan and below) respectively. In terms of customs declaration form:

Expedited shipment of documents: submit Category A customs declaration form/checklist;

Expedited shipment of personal article: submit Category B customs declaration form/checklist;

Expedited shipment of goods with a value of 5,000 yuan and below: submit Category C customs declaration form/checklist.

Implementation

Category A, B and C customs declaration form / checklist are simplified special forms of customs declaration, and used by expedited shipment enterprises for customs declaration by electronic data interchange mode. So the review and release by the customs is fast.

General Comment

The implementation is relatively adequate. The condition is that needed information has been submitted.

(b) provide for expedited shipments to be released under normal circumstances as rapidly as possible after arrival, provided the information required for release has been submitted;

Implementation

If the expedited shipment enterprises submit the declaration forms and documents according to the above-mentioned classification and ensure the accurate of the submitted materials, the customs will release the goods as

soon as possible.

General Comment

The implementation is relatively adequate.

(c) endeavour to apply the treatment in subparagraphs (a) and (b) to shipments of any weight or value recognizing that a Member is permitted to require additional entry procedures, including declarations and supporting documentation and payment of duties and taxes, and to limit such treatment based on the type of good, provided the treatment is not limited to low value goods such as documents; and

Laws and Regulations

The current valid customs system for expedited shipments differentiates shipments as per value and use, but does not have requirements on the weight of the shipment. But high-value goods (expedited shipments of over 5,000 RMB, as per current regulations) need to be declared via formal declaration formalities.

General Comment

The implementation is relatively adequate.

(d) provide, to the extent possible, for a de minimis shipment value or dutiable amount for which customs duties and taxes will not be collected, aside from certain prescribed goods. Internal taxes, such as value added taxes and excise taxes, applied to imports consistently with Article III of the GATT 1994 are not subject to this provision.

Laws and Regulations

Article 45 of Regulations of the People's Republic of China on Import and Export Tariff provides, "the following import and export goods are exempted from customs duties:

- (1) a consignment of goods whose customs duty is below 50 RMB;
 - (2) advertisement articles and samples of goods without commercial value;"
- (Link 7.72)

General Comment

The implementation is relatively adequate.

8.3 Nothing in paragraphs 8.1 and 8.2 shall affect the right of a Member to examine, detain, seize, confiscate or refuse entry of goods, or to carry out post-clearance audits, including in connection with the use of risk management systems. Further, nothing in paragraphs 8.1 and 8.2 shall prevent a Member from requiring, as a condition for release, the submission of additional information and the fulfilment of non-automatic licensing requirements.

Laws and Regulations

Article 19 of Measures of the People's Republic of China on Customs Supervision and Administration of Entry-Exit Expedited Shipments provides, "customs may directly open up the inbound or outbound expedited shipment for inspection, re-inspection, or collection of samples, where customs deems such action necessary."

Implementation Rules on Customs Administrative Penalty provides that breaches of regulations involving import and export goods or items for expedited shipment may be penalized according to law.

General Comment

The implementation is adequate.

9 Perishable Goods

Laws and Regulations

Article 13 of Decree of GACC No. 138 Administrative Measures of the People's Republic of China on Customs Inspection of Import and Export Goods, provides, "for dangerous articles or goods not fit for long-term storage including those that are fresh and alive, perishable and that easily rot, lose efficacy or go bad, and for goods that require urgent inspection and release due to other exceptional circumstances, after the consignor/consignee or the broker thereof of import and export goods submits an application, customs may prioritize the arrangement of inspection for such

goods." (Link 7.73)

Article 5 of Directive Rules of the People's Republic of China on Customs Inspection of Import and Export Goods provides, "for dangerous articles or goods not fit for long-term storage including those that are fresh and alive, perishable, or go bad, and for goods that require urgent inspection and release due to other exceptional circumstances, after the consignor/consignee or the broker thereof of import and export goods submits an application, customs may prioritize the arrangement of inspection for such goods." (Link 7.74)

On August 22, 2018, GACC issued Announcement No. 109 of 2018 on "Internet + Reservation Clearance". As of October 30, 2018, enterprises can log onto the "Internet + customs" integrated online platform, apply the "reservation clearance" function of the "customs clearance of goods", fill in online and submit a reservation clearance application. Apply. One of the applicability of reservation customs clearance is: fresh, frozen, perishable goods that need urgent clearance. (Link 7.75)

On October 11, 2018, GACC promulgated Announcement No. 130 of 2018 on the Publication of the Code for Setting up Intensive Closed Container Inspection Sites at Customs (Trial Implementation) which stipulates in detail the cold chain inspection zones constructed at customs inspection workplaces in the port supervision area. (Link 7.76)

On April 19, 2019, GACC issued Announcement No. 68 of 2019 on the Publication of the Code for Setting up Customs Inspection Operating Places (Sites) which stipulates specific requirements for the establishment of customs supervision and operation sites (sites) for perishable goods including imported cold-chain food, imported edible aquatic animals, imported fruits, imported seedlings, fresh products for Hong Kong and Macao, blood and other special items. (Link 7.77)

Implementation

In practice, for perishable or fresh and alive goods, China Customs offers 24/7 customs clearance appointment services. As of October 30, 2018, enterprises can log onto "Internet + customs" integrated online platform to submit applications online.

After GACC promulgated the code for the establishment of container inspection sites and inspection operation areas in 2018 and 2019, some port customs stopped using inspection and quarantine inspection sites outside the port supervision area and built new inspection operation sites within the port supervision area. For example, at the end of 2018, Dapeng Customs in Shenzhen built the first "special inspection platform for cold chain in customs area" in China. (Link 7.78) However, problems arise: the number of cold-chain inspection platforms in the port supervision area is very limited, and a large backlog of imported perishable goods is prone to occur when the volume of goods increases or special epidemics, such as African swine fever, occur. However, the main ports of frozen meat import, such as Tianjin and Shanghai, which follow the original inspection method of cold storage outside the supervision area, are less likely to encounter the backlog of frozen goods.

General Comment

The implementation is adequate. In practice, customs and Inspection and Quarantine authorities provide customs clearance facilitations for perishable or fresh and alive import and export goods. As of November 2018, enterprises will be able to submit on-line applications for customs reservations. Customs clearance for perishable and fresh commodities will be more institutionalized and facilitated. However, when some ports stop using the inspection sites outside the port supervision area, it sometimes leads to the backlog of perishable goods, to which attention should be paid.

Recommendations

Establish a customs clearance system dedicated to import and export goods that have exceedingly strict time requirements including those that are perishable, fresh and alive, dangerous, used for disaster relief purposes, extremely valuable, and intended for first-aid purposes.

Equipment specifications for special items related to perishable goods, such as imported cold-chain food, imported aquatic animals, imported fruits, imported seedlings, fresh products for Hong Kong and Macao, blood and

so on should be re-evaluated; under the premise of controllable risk, the inspection sites outside the original supervision areas should be continued to avoid repeated construction and improve the efficiency of inspection.

9.1 With a view to preventing avoidable loss or deterioration of perishable goods, and provided that all regulatory requirements have been met, each Member shall provide for the release of perishable goods:

- (a) under normal circumstances within the shortest possible time; and

Laws and Regulations

China Customs is yet to put in place import and export management measures dedicated to perishable goods.

Implementation

In practice, if import and export goods are perishable or fresh and alive, customs authorities across localities have facilitation measures to provide protection. For instance, establishment of "green channel" for fresh and alive goods, 24-hour customs clearance appointment, "inspection upon arrival, and release upon inspection", "review first, submission of documentation later, and guarantee-based release", "advance declaration, and appointment for overtime", and other preferential and facilitation measures have provided guarantee for the rapid customs clearance of such goods.

Fresh or live products are mostly imported and exported goods under statutory inspection. Good coordination in customs inspection is the key to ensuring their rapid customs clearance. On April 20, 2018, China Entry-Exit Inspection and Quarantine was officially integrated into GACC. On August 1, the new version of customs declaration was officially launched to implement the unified declaration of customs and quarantine integration, and the customs clearance form was cancelled. However, after the integration and customs and inspection and quarantine, some professional and technical personnel of the former inspection and quarantine department

were transferred from their original posts, leading to lack of personnel checking and verifying the forms, which sometimes results in delays in the clearance and quarantine of fresh and live products and has a negative impact on their clearance time.

General Comment

The implementation is adequate. However, the new problems caused by the integration of customs and inspection and quarantine need to be solved urgently.

Recommendation

Maintain the stability and continuity of professional and technical personnel, avoid relocation for post transfer, and ensure the level and efficiency of post operation.

(b) in exceptional circumstances where it would be appropriate to do so, outside the business hours of customs and other relevant authorities.

General Comment

The implementation is largely completed.

9.2 Each Member shall give appropriate priority to perishable goods when scheduling any examinations that may be required.

Laws and Regulations

Article 13 of Decree of GACC No. 138 Administrative Measures of the People's Republic of China on Customs Inspection of Import and Export Goods, which entered into force on 1 February, 2006, provides, "for dangerous articles or goods not fit for long-term storage including those that are fresh and alive, perishable and that easily rot, lose efficacy or go bad, and for goods that require urgent inspection and release due to other exceptional circumstances, after the consignor/consignee or the broker thereof of import and export goods submits an application, customs may

prioritize the arrangement of inspection for such goods."

General Comment

The implementation is adequate. (Link 7.79)

9.3 Each Member shall either arrange or allow an importer to arrange for the proper storage of perishable goods pending their release. The Member may require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities. The movement of the goods to those storage facilities, including authorizations for the operator moving the goods, may be subject to the approval, where required, of the relevant authorities. The Member shall, where practicable and consistent with domestic legislation, upon the request of the importer, provide for any procedures necessary for release to take place at those storage facilities.

Implementation

Entry-exit terminal operators (ports, airports, etc.) may establish cold-chain storage facilities within the customs regulatory area, and other enterprises may apply to customs for the establishment of cold-chain bonded warehouses, intended for the storage of fresh and alive, or perishable goods.

General Comment

The implementation is adequate.

9.4 In cases of significant delay in the release of perishable goods, and upon written request, the importing Member shall, to the extent practicable, provide a communication on the reasons for the delay.

Implementation

In practice, the release of goods may be affected by multiple factors such as wharf, customs and so on. It is very difficult to send written quests demanding the reasons for delays when delays occur as it lacks legal basis and maneuverability.

General Comment

It has not been implemented.

ARTICLE 8: BORDER AGENCY COOPERATION

1. Each Member shall ensure that its authorities and agencies responsible for border controls and procedures dealing with the importation, exportation, and transit of goods cooperate with one another and coordinate their activities in order to facilitate trade.

Laws and Regulations

At the end of 2014, the State Council released the Reform Plan on Promoting the Development of Big Customs Clearance via Mutual Information Exchange, Mutual Inspection Findings Recognition, Mutual Law Enforcement Assistance, setting the objective of further facilitating and securing trade via Mutual Information Exchange, Mutual Inspection Findings Recognition, Mutual Law. The plan clearly puts forward “promoting the single window construction” and puts forward a clear timetable for the single window construction. (Link 8.1)

In May 4, 2014, General Office of the State Council issued the Opinions of the General Office of the State Council on Supporting the Steady Growth of Foreign Trade (Decree of the State Council No. 19 [2014]) in which It's proposed “to speed up the construction of electronic ports, implement the "single-window" acceptance of international trade and comprehensively promote "one declaration, one inspection and one release" to achieve the sharing of information between port departments and local governments." (Link 8.2)

On July 17, 2014, GACC and AQSIQ signed Memorandum on Deepening Customs Inspection Cooperation and Jointly Promoting the Steady Growth of Foreign Trade in which It's clearly stipulated that the two departments will join hands to “comprehensively promote "one declaration, one inspection and one release" in customs inspection three, speed up "single-window" construction, promote the realization of information exchange, mutual recognition, mutual supervision and law enforcement.” (Link 8.3)

In recent years, the State Council has continuously promoted and deepened the reform to streamline administration, delegate more powers, improve regulation and provide better services (hereinafter referred to as “reform to streamline administration, delegate more powers, improve regulation and provide better services”) and has issued many documents to promote specific work, focusing on resolving problems such as multiple law enforcement, duplicate inspections and disunified standards. (Link 8.4)

In 2018, the State Council further proposed the improvement of the business environment and the promotion of “one website for all businesses” and other services. (Link 8.5)

In 2018, the State Council initiated institutional reforms to integrate the entry-exit inspection and quarantine administration duties and teams of AQSIQ to GACC. (Link 8.6)

After the institutional reform, China Customs began to amend or abolish a large number of relevant regulations and documents, sort out and integrate relevant procedures, and further clarify and simplify border supervision and services. (Link 8.7)

Since August 1, 2018, customs have integrated declaration of imported and exported goods, merged the customs declaration form and the inspection application form and integrated the customs declaration and inspection application into “four ones” for enterprises, namely, “one customs declaration form, one set of accompanying documents, one set of parameters code, one declaration system”. Specific measures include: streamlining a total of 229 items of goods declaration data from the original customs declaration and inspection declaration documents to 105 items; integrating the original customs declaration and inspection application documents into one set of accompanying documents (simplifying and integrating the accompanying documents of import declaration, merging 74 items of original customs declaration and inspection application accompanying documents into 10 items, and merging 102 items of regulatory documents into 64 items); the original customs declaration and inspection application parameters have been integrated into one set of parameter codes; the original customs declaration and inspection application declaration systems

have been integrated into one declaration system. (Link 8.8)

In addition, China Customs has optimized and integrated the qualifications of the enterprises for customs declaration and inspection application, completely cancelled the Entry/Exit Goods Customs Declaration Form, uniformly sent the release order for once. The operating units at the customs supervision and control workplaces handle the goods loading and delivery formalities for the enterprises on the basis of the release order of the customs. (Link 8.9)

In January 2019, GACC and State Administration for Market Regulation jointly issued Announcement No. 14 of 2019 on the Incorporation of the Registration Certificate of Customs Declaration Unit (Shipper & Consignee) into the “Multi-certificate Integration” Reform, which simplified the relevant processes and came into effect on February 1 2019. (Link 8.10)

In May 2019, GACC and the State Administration of Foreign Exchange jointly issued Announcement No. 93 of 2019 on the Cancellation of the Collection and Payment Certification Copy and Customs Verification Copy of the Customs Declaration Form and decided to cancel the collection and payment copy and of the customs declaration form and the customs verification copy used for the cancellation after verification of processing trade. It came into effect on June 1, 2019. (Link 8.11)

In addition, since 2018, the progress of networking verification of documents between customs and other port supervision departments has been accelerated significantly. (Link 8.12)

Implementation

Projects in progress include:

1. Improving the standard version of the “single window”;
2. "One-stop operation", i.e. in cases where customs, border inspection, transport (land), and maritime agencies need to conduct inspections on the same transport vehicle and the same import and export good, the aforementioned agencies may conduct joint inspections;
3. Deepen the reform to streamline administration, delegate more powers, improve regulation and provide better services;
4. Establish information sharing and mutual use mechanisms;

5. Continue to deepen the follow-up work of institutional reform after integration of the entry and exit inspection and quarantine administration duties and teams into GACC.

General Comment

In recent years cooperation among domestic border regulatory agencies has been increasingly enhanced. Since the beginning of 2018, institutional reform has simplified the relevant border regulatory agencies and procedures. The process and mechanism after the institutional reform has been initially straightened out, and its effectiveness has begun to show. It has been well received by enterprises, but the effects of some deep integrations still need to be observed.

Recommendations

Further straighten out the relevant mechanisms after the integration of the entry and exit inspection and quarantine administration duties and teams into GACC, rationally set up institutions and systems, continue to integrate and simplify relevant working procedures, especially stimulate the enthusiasm of the teams, ensure the rationality and feasibility of the reform measures, so as to bring the reform effectiveness into full play.

2. Each Member shall, to the extent possible and practicable, cooperate on mutually agreed terms with other Members with whom it shares a common border with a view to coordinating procedures at border crossings to facilitate cross-border trade. Such cooperation and coordination may include:

Laws and Regulations

Countries and regions bordering the Chinese Mainland include 14 countries, i.e. DPRK, Russia, Mongolia, Kazakhstan, Kyrgyzstan, Tajikistan, Afghanistan, Pakistan, India, Nepal, Bhutan, Myanmar, Laos and Vietnam; and two Special Administrative Regions, i.e. Hong Kong and Macao.

On April 16, 2018, GACC promulgated Announcement No. 30 of 2018 on Matters Concerning the Implementation of UN TIR Convention Pilot

Program and decided to start the TIR transportation pilot program at ports including Khorgos Port, Irkstan Port, Erlianhot Highway Port, Manchuria Highway Port, Suifen River Port. (Link 8.13)

On May 14, 2018, GACC issued the Announcement No. 42 on Matters Concerning Pilot Implementation of TIR Convention and decided to expand the scope of the TIR transport pilot program, further clarify the carriers and their vehicles that can engage in TIR transport, and designate Dalian Port as TIR transport pilot port. (Link 8.14)

On March 8, 2019, GACC issued Announcement No. 41 of 2019 on Matters Concerning Expanding the Implementation of the TIR Convention Pilot Program and decided to add Jeminay Port, Baktu Port, Alashankou Port and Dulata Port as the pilot ports for TIR transportation in China, which was implemented on March 25, 2019. (Link 8.15)

On May 15, 2019, GACC issued Announcement No. 90 of 2019 on the Full Implementation of the TIR Convention. It decided to implement the TIR Convention in an all-round way on the basis of previous pilot projects, and it will come into effect on June 25, 2019. (Link 8.16)

Implementation

Information on the overall situation of highway cargo transport routes, and mutual coordination and cooperation in port regulatory services between the customs authorities of China and those of its bordering countries cannot be accessed via public channels, therefore no objective evaluation of the implementation thereof can be conducted.

Recommendations

China Customs and inspection and quarantine authorities shall disclose, when appropriate, the status of cooperation and coordination on relevant provisions of Trade Facilitation Agreement and TIR Convention with bordering countries.

(b) alignment of procedures and formalities;

(c) development and sharing of common facilities;

(d) joint controls;

(e) establishment of one stop border post control.

ARTICLE 9: MOVEMENT OF GOODS INTENDED FOR IMPORT UNDER CUSTOMS CONTROL

Each Member shall, to the extent practicable, and provided all regulatory requirements are met, allow goods intended for import to be moved within its territory under customs control from a customs office of entry to another customs office in its territory from where the goods would be released or cleared.

Rules and Regulations

It's stipulated in Article 35 of the Customs Law of the People's Republic of China, "The customs procedures for the imported goods shall be carried out by the consignee at the entry port of the goods, and those for the exported goods shall be handled by the consignor at the exit port of the goods.

When the application of the consignee and consigner is approved by the customs, the consignee of imported goods can handle the customs procedures at the destination with customs and the consignor of the exported goods can handle the customs procedures at the place of departure. The transit of the above-mentioned goods shall meet the customs supervision requirements; when necessary, the customs can send staff to escort the goods." (Link 9.1)

Decree of GACC No. 89 on Implementing the Regulatory approaches of transit goods in People's Republic of China (Link 9.2)

Decree of GACC No. 218 Decision of GACC on Revising Some Regulations (Revision of Measures of China Customs for Supervision and Administration of Transit Goods) (Link 9.3) Decree No. 235 of GACC on the Publication of the Decision of GACC on the Amendment of Some Regulations has been issued to amend it again. (Link 9.4) Decree No. 240 of GACC on the Publication of the Decision of GACC on the Amendment of Some Regulations has also been issued to amend it. (Link 9.5)

Announcement of GACC No. 103 of 2018 on the Adjustment and

Publication of the Format Texts of 6 Regulations and Legal Instruments of the Customs of the People's Republic of China Concerning the Regulations on the Supervision of Transferred Goods (Link 9.6)

Regulations of GACC on the Supervision of Transit Goods. (Link 9.7)

Decree No. 198 of GACC on the Publication of the Decision of GACC on the Amendment of Some Regulations has been issued to amend it. (Link 9.8)

Decree No. 240 of GACC on the Publication of the Decision of GACC on the Amendment of Some Regulations has been issued to amend it again.

Measures of GACC on the Supervision of Processing Trade Goods (Link 9.9)

Decree No. 235 of GACC on the Publication of the Decision of GACC on the Amendment of Some Regulations has been issued to amend it.

Decree No. 240 of GACC on the Publication of the Decision of GACC on the Amendment of Some Regulations has been issued to amend it again.

Decree No. 243 of GACC on the Publication of the Decision of GACC on the Amendment of Some Regulations has also been issued to amend it. (Link 9.10)

Decree No. 233 of GACC on the Publication of the Measures of GACC for the Administration of Temporary Entry-Exit Goods (Link 9.11)

Announcement No. 86 of 2016 of GACC on the Management of the Circulation of Bonded Goods in Special Areas under Customs Supervision and in Bonded Places under Supervision. (Link 9.12)

Announcement No. 127 of 2019 of GACC on the Implementation of the "Two-Step Declaration" Reform Pilot Program. (Link 9.13)

Implementation

Imports under the supervision of China Customs mainly include: imported trade goods; imported bonded goods; imported goods for consignment and sale, exhibition, maintenance or lease; materials, parts, equipment for processing with incoming materials, assembling with incoming materials, processing with incoming samples, compensation trade and cooperation, joint venture import and finished products for export; transit goods, transshipment goods, transport goods; import and export exhibits, gifts, samples, advertising products and import donated materials.

The scope of imported goods under the supervision of China Customs is as follows: imported goods from entry to release by the Customs; export goods from declaration to exit; materials, parts, equipment imported for processing and assembling, compensation trade, finished products produced, goods for consignment and sale, lease and bonded goods from entry to the completion of the cancellation after verification procedures at the customs should be subject to the supervision of the Customs.

China Customs allows goods intended for import to be moved within its territory and under customs control from a customs office of entry to another customs office in its territory from where the goods would be released or cleared.

General Comment

China Customs has formed a mature supervision system for the movement of imported goods subject to Customs supervision, and has continued to implement measures to facilitate the movement of imported goods subject to Customs supervision.

ARTICLE 10: FORMALITIES CONNECTED WITH IMPORTATION, EXPORTATION AND TRANSIT

1 Formalities and Documentation Requirements

Laws and Regulations

China Customs has relatively complete and clear formalities connected with importation, exportation and transit. (Link 10.1)

Chapter 2 Declaration Requirements and Chapter 4 Declaration Documentation of Decree of GACC No. 103 Regulations of the People's Republic of China on Customs Administration of Declaration of Import and Export Goods, set out explicit provisions on the declaration formalities and documentation requirements for import and export goods. Article 24 provides, "provisions on declaration of transshipped, through- and transit goods and on expedited shipments shall be formulated separately by GACC." (Link 10.2 and 10.3)

1.1 With a view to minimizing the incidence and complexity of import, export, and transit formalities and to decreasing and simplifying import, export, and transit documentation requirements and taking into account the legitimate policy objectives and other factors such as changed circumstances, relevant new information, business practices, availability of techniques and technology, international best practices, and inputs from interested parties, each Member shall review such formalities and documentation requirements and, based on the results of the review, ensure, as appropriate, that such formalities and documentation requirements are:

Implementation

In recent years China Customs has been continuously deepening reform. Especially since April 20, 2018 the entry-exit inspection and quarantine management responsibilities and teams have been integrated into the customs, which is a major change in port governance structure in recent years, and will bring great changes to port management. The changes

are immediate. First, on November 1, 2018, the number of regulatory documents that need to be checked in import and export links was reduced from 86 to 48. Second, on June 1, 2018, customs clearance forms were cancelled; on August 1, customs clearance forms and inspection application forms were integrated into one; the declaration documents, operation system, risk assessment, instruction issuance and on-site law enforcement were unified; customs supervision and inspection and customs clearance at two major ports of inspection and quarantine were historically integrated into one. Third, the Framework Program for the Comprehensive Deepening of Customs Business Reform 2020 was issued to continuously promote the comprehensive deepening of reform at a higher starting point, a higher level and a higher goal, and achieve new breakthroughs in important areas and key links of the national customs integration. According to the Doing Business 2019 issued by the World Bank, China's cross-border trade ranking has been lifted from 97 to 65, up 32, indicating that China's port business environment has been greatly improved, and the level of customs clearance and trade facilitation has been significantly improved. (Link 10.4)

Despite the considerable simplification of documentary work done by the customs, the problem of duplicate entry of documentary data between the customs and other ports' joint inspection departments still exist. With the progress of reforms including the "single-window", "Three Mutuals", especially the further promotion of the standard version of "single-window" (the planned utilization rate will reach 100% in 2019), such issues are likely to be improved gradually.

General Comment

Reform has been significantly accelerated, and it has been fully implemented.

Recommendations

Further accelerate the exchange of information, mutual recognition of supervision and mutual help of law enforcement between departments, and form a management system and mechanism that is both in line with China's national conditions and internationally competitive.

(a) adopted and/or applied with a view to a rapid release and clearance of goods, particularly perishable goods;

Implementation

China Customs attaches great importance to the rapid release and clearance of goods. (Links 10.5 and 10.6)

In recent years, China Customs employed a series of measures to facilitate the rapid release of goods (particularly perishable goods); in 2018 it has further reduced the goods clearance time by 1/3. By December 2018, the overall customs clearance time for imports had been 42.5 hours, down 56.36% as compared with that in 2017, and the overall customs clearance time for exports had been 4.77 hours, down 61.19% as compared with that in 2017.

Measures include:

Reducing the supervision documents for import and export inspection;

Implementing "advance declaration" for import and export goods;

Implementing "release prior to inspection" for import mineral products;

Promoting and implementing the reform of tariff guarantee insurance;

Promoting and applying intelligent mapping of machine inspection equipment;

Opening the "green channel" for the rapid clearance of agricultural and sideline products;

Intensifying the construction of intelligent port information technology and promoting paperless port operation process in conjunction with the Ministry of Transport and the local people's governments;

Carrying out pilot program of two-step declaration reform, etc.

General Comment

Customs clearance efficiency is being increasingly improved via cooperation between departments, business process reengineering, simplification and coordination regarding documentation and formalities.

(b) adopted and/or applied in a manner that aims at reducing the time and cost of compliance for traders and operators;

Implementation

In recent years, while China Customs has worked towards continuous increase of clearance speed, it has also reduced goods customs clearance costs, including:

Promoting the establishment of a nationwide cooperation mechanism for the supervision and management of port charges, implementing a publicity system for import and export charges, publishing a unified list of charge items and standards, and marking prices clearly, so as to compel the standardization of operating and service charges through information disclosure, and effectively reduce the compliance costs in the import and export links.

General Comment

Customs has made efforts to reduce the time and cost of customs clearance and achieved fairly positive results. According to the Doing Business 2019 issued by the World Bank, the compliance costs of import and export documents in China dropped from US\$170.9 and US\$84.6 to US\$122.3 and US\$73.6 respectively, while the compliance costs of import and export border decreased from US\$745 and US\$484.1 to US\$326 and US\$314 respectively. But there is still room for improvement.

(c) the least trade restrictive measure chosen where two or more alternative measures are reasonably available for fulfilling the policy objective or objectives in question.

General Comment

The implementation is adequate.

(d) not maintained, including parts thereof, if no longer required.

General Comment

The implementation is adequate.

1.2 The Committee shall develop procedures for the sharing by Members of relevant

information and best practices, as appropriate.

2 Acceptance of Copies

2.1 Each Member shall, where appropriate, endeavour to accept paper or electronic copies of supporting documents required for import, export, or transit formalities.

Implementation

In regulatory practice, China Customs does accept paper or electronic copies. At present, the degree of paperless and networking is increasing. The general idea of GACC for this year is: first, to cancel all documents that are not necessary for customs supervision; second, not to require enterprises to submit documents that can be obtained by the customs through networking with other units or departments and search; third, not to require enterprises to submit documents issued by the customs which do not need to be signed for operation; fourth, not to require enterprises to repeatedly submit documents submitted to the customs through other management processes. (Link 10.7)

General Comment

The implementation is adequate.

2.2 Where a government agency of a Member already holds the original of such a document, any other agency of that Member shall accept a paper or electronic copy, where applicable, from the agency holding the original in lieu of the original document.

General Comment

The implementation is adequate.

2.3 A Member shall not require an original or copy of export declarations submitted to the customs authorities of the exporting Member as a requirement for importation.

Implementation

Both in regulations and in practice, China Customs does not require

importers to submit an original or copy of an export Member's export declarations.

General Comment

The implementation is adequate.

3 Use of International Standards

General Comment

The Customs of China is eager to keep in tandem with international policies.

3.1 Members are encouraged to use relevant international standards or parts thereof as a basis for their import, export, or transit formalities and procedures, except as otherwise provided for in this Agreement.

Implementation

The Customs of China has already or basically adopted the following international standards:

The Harmonized Commodity Description and Coding System (HS codes);
International Convention on the Simplification and Harmonization of Customs Procedures (The Kyoto Convention);
The WTO Agreement on Customs Valuation;
Authorized Economic Operator (AEO) programs;
The ATA Carnet;
System of respecting previous cases in classification;
Voluntary disclosure system;
The TIR Convention.

3.2 Members are encouraged to take part, within the limits of their resources, in the preparation and periodic review of relevant international standards by appropriate international organizations.

Implementation

On October 26, 2017 (local time, in Brussels, Belgium), Guidelines for the

Implementation of Mutual Recognition of World Customs Organization AEO drafted by China Customs was approved at the World Customs Organizations' Global Trade Security and Facilitation Standards Framework working group meeting. It was first time China Customs had taken the lead in formulating international rules in the field of World Customs Organization AEO.

The WCO Framework of Standards for Cross-Border E-Commerce formulated by China Customs was also issued by the WCO in June 2018. (Link 10.8)

Since 2019, the TIR Convention has been fully implemented by the China Customs. (Link 10.9)

General Comments

China has joined the World Trade Organization (WTO) and the World Customs Organization (WCO), but needs to continue to improve participation in the formulation of relevant international standards of these organizations.

3.3 The Committee shall develop procedures for the sharing by Members of relevant information, and best practices, on the implementation of international standards, as appropriate.

The Committee may also invite relevant international organizations to discuss their work on international standards. As appropriate, the Committee may identify specific standards that are of particular value to Members.

4 Single Window

4.1 Members shall endeavour to establish or maintain a single window, enabling traders to submit documentation and/or data requirements for importation, exportation, or transit of goods through a single entry point to the participating authorities or agencies. After the examination by the participating authorities or agencies of the documentation and/or data, the results shall be notified to the applicants through the single window in a timely manner.

4.2 In cases where documentation and/or data requirements have already been received

through the single window, the same documentation and/or data requirements shall not be requested by participating authorities or agencies except in urgent circumstances and other limited exceptions which are made public.

4.3 Members shall notify the Committee of the details of operation of the single window.

4.4 Members shall, to the extent possible and practicable, use information technology to support the single window.

Implementation

In both 2016 and 2017, the Government Work Report proposed promoting the "single window" of international trade for two consecutive years. In 2018, the standard version of "single window" should be vigorously promoted nationwide by the State Office of Customs Ports. By the end of June 2019, the standard version of "single window" has completed 12 basic functions, realizing docking with 25 ministries and commissions, providing 464 items of online services, covering various types of ports such as sea, air, highway, railway, customs special regulatory areas, free trade pilot areas, cross-border e-commerce comprehensive pilot areas and other areas as well as customs broker, logistics business, financial insurance and other enterprises. The total number of registered users has reached more than 2.2 million, and the total amount of declaration business has exceeded 270 million bills. The application rate of major declaration business (cargo, shipping bill and ship declaration) has reached more than 90%, and the application rate of cargo declaration is 100%. (Link 10.10 and 10.11)

General Comment

At the national level, the goal of building a single window has been determined and a standard version has been set up. Some key port cities have taken a positive attitude towards the implementation of a single window and have carried it out rapidly. According to the plan, by the end of 2019 the main declaration rate will basically reach 100%.

Recommendations

1. It is suggested that the leading department should optimize and improve

the system functions, ensure the operation and maintenance services, explore the bright points and advantages of the "single window" list, so that enterprises can have more sense of acquisition, while other departments actively support the construction of a single window.

2. Relevant government administrations should be open to the single window built by third parties and provide corresponding access ports.

3. Expanding the use of new communication technologies such as micro-messaging and voice communication, and minimizing the submission of paper documents by windows.

5 Preshipment Inspection

5.1 Members shall not require the use of preshipment inspections in relation to tariff classification and customs valuation.

Implementation

There is no "preshipment inspection in relation to tariff classification and customs valuation" at China Customs.

General Comment

The implementation is adequate.

5.2 Without prejudice to the rights of Members to use other types of preshipment inspection not covered by paragraph 5.1, Members are encouraged not to introduce or apply new requirements regarding their use.

General Comment

The implementation is adequate.

6 Use of Customs Brokers

6.1 Without prejudice to the important policy concerns of some Members that currently maintain a special role for customs brokers, from the entry into force of this Agreement Members shall not introduce the mandatory use of customs brokers.

Implementation

The Customs of China does not "introduce the mandatory use of customs brokers". Consignors and consignees can apply for customs clearance themselves (but they need to register as international traders and customs declaration businesses) or use customs brokers.

General Comment

The implementation is adequate.

6.2 Each Member shall notify the Committee and publish its measures on the use of customs brokers. Any subsequent modifications thereof shall be notified and published promptly.

6.3 With regard to the licensing of customs brokers, Members shall apply rules that are transparent and objective.

Laws and Regulations

The Customs of China has relatively transparent and objective rules on the licensing of customs brokers.

Decree of GACC No. 221 Provisions of the People's Republic of China on Customs Administration of Registration of Customs Declaration Entities stipulates conditions and procedures for the registration of customs declaration entities. (Link 10.12)

Announcement of GACC No. 26 [2014] Announcement on Publishing the Format for Legal Documents and Statements relevant to the "Provisions of GACC of the People's Republic of China on Administration of Registration of Declaration Entities provides samples of the required documents and statements. (Link 10.13)

In addition, users can download from GACC's website "the required documents and forms for declaration entities" and the administrative service guide on the "registration of declaration entities". (Link 10.14)

General Comment

The implementation is adequate.

7 Common Border Procedures and Uniform Documentation Requirements

7.1 Each Member shall, subject to paragraph 7.2, apply common customs procedures and uniform documentation requirements for release and clearance of goods throughout its territory.

Implementation

China Customs applies a uniform procedure and document clearance system throughout the country. On the basis of the previous national customs clearance integration and integration of customs clearance and customs inspection, in January 2019 China Customs promulgated the Framework Plan for the Comprehensive Deepening of Customs Business Reform 2020, in which it is proposed that we should continuously promote the comprehensive deepening of reform at a higher starting point, a higher level and a higher goal, in an attempt to make new breakthroughs in key areas and links of the integration of customs clearance throughout the country.

General Comment

The implementation is adequate.

7.2 Nothing in this Article shall prevent a Member from:

(a) differentiating its procedures and documentation requirements based on the nature and type of goods, or their means of transport;

(b) differentiating its procedures and documentation requirements for goods based on risk management;

(c) differentiating its procedures and documentation requirements to provide total or partial exemption from import duties or taxes;

(d) applying electronic filing or processing; or

(e) differentiating its procedures and documentation requirements in a manner consistent

with the Agreement on the Application of Sanitary and Phytosanitary Measures.

8 Rejected Goods

8.1 Where goods presented for import are rejected by the competent authority of a Member on account of their failure to meet prescribed sanitary or phytosanitary regulations or technical regulations, the Member shall, subject to and consistent with its laws and regulations, allow the importer to re-consign or to return the rejected goods to the exporter or another person designated by the exporter.

Laws and Regulations

Article 6 of Decree of GACC No. 217 Measures of the People's Republic of China on Customs Administration of Direct Return of Imported Goods provides, "Under any of the following circumstances which occur after the goods have entered China and before the customs release formalities are completed, the customs shall order the party to return the goods directly abroad:

- (1) The goods are prohibited by the state from being imported and have been handled by the customs according to law;
- (2) There is violation of the state policies and regulations on inspection and quarantine; and the violation has been handled by the customs according to law;
- (3) Solid waste that is under import restriction is imported without permission and has been handled by the customs according to law;
- (4) Other circumstances where there is violation of laws and administrative regulations of the state and the party shall be ordered to directly return the goods." (Link 10.15 and 10.16)

※Regulations on Sanitary and Phytosanitary (SPS): Quarantine of Animals and Plants, Health Quarantine

Article 22, Administrative Measures on Inspection and Quarantine of Imported and Exported Aquatic Products, Decree of the AQSIQ No. 135,

provides that: "If any of the following occurs, the said product shall be returned or destroyed:

- (1) Failure to have a valid "License for Quarantine of Entry Animals and Plants" where verification for an entry product is required;
- (2) Failure to register in China where registration is required of an aquatic product producer;
- (3) Failure to have the inspection and quarantine certificate issued by the authority of the exporting country or region;
- (4) Failure in inspections related to personal safety, health and environmental protection." (Link 10.17)

Article 21, Administrative Measures on Inspection and Quarantine of Imported or Exported Meat Products, Decree of the AQSIQ No. 136, provides that: "The port customs shall, based on the results of laboratory testing of the imported meat product, handle the product in the following ways:

- (1) If a product passes inspection and quarantine, issue the Inspection and Quarantine Certificate of Entry Goods, and approve production, processing, sale and use. The Inspection and Quarantine Certificate of Entry Goods shall indicate the container number, batch number, manufacturer's name, registration number and shipping mark of imported meat products.
- (2) If a product fails inspection and quarantine, issue the "Notice on Inspection and Quarantine Treatment". If any of the following occurs, the said product shall be returned or destroyed:
 1. Failure to have a valid "License for Quarantine of Entry Animals and Plants";
 2. Failure to have a relevant certificate issued by the authority of the exporting country or region;
 3. An imported meat product is produced by an unregistered producer;
 4. Failure in inspections related to personal safety, health and environmental protection.
- (3) If items other than personal safety, health and environmental protection are not up to standard after inspection and quarantine, they may be handled

technically under the supervision of the Customs and sold or used only after they are up to standard.

(4) Where external claims are required, relevant certificates shall be issued." (Link 10.18)

Article 27, Administrative Measures on Inspection and Quarantine of Entry/Exit Non-edible Animal Products, Decree of the AQSIQ No. 159, provides that: "After a non-edible animal product passes the inspection and quarantine, and a "Certification of Inspection and Quarantine of Entry Goods" is issued accordingly by the inspection and quarantine body, it may be sold, used or be processed at the designated producer.

If a product fails inspection and quarantine, a "Notice on Inspection and Quarantine Treatment" will be issued by the inspection and quarantine body, and the product shall, under the supervision of the inspection and quarantine body, undergo treatment against harmful substances, be returned or destroyed by the consignor or its agent; entry is permitted if a product passes inspection and quarantine after treatment against harmful substances. If claims against a third party is needed, the inspection and quarantine body shall issue relevant certificates.

Information on the inspection and quarantine of imported non-edible animal products shall be submitted to GACC
..." (Link 10.19)

Article 20, Administrative Provisions on Health and Quarantine of Entry/Exit Special Articles, Decree of the AQSIQ No. 160, provides that: "The port inspection and quarantine body shall discharge an entry/exit special article that complies with the requirements after health quarantine. If any of the following occurs, a "Notice on Inspection and Quarantine Treatment" will be issued by the port inspection and quarantine body, and the said article shall be returned or destroyed:

(1) One of these factors, including the name, batch number, specification, biologically active ingredient, etc., does not match the information in the verification;

- (2) The quantity exceeds the verified range;
- (3) The packaging does not meet safety requirements for special articles;
- (4) Failure to meet sanitation and quarantine requirements after verification;
- (5) Where the special article being mailed or carried is detained, the "Approval of Special Article Verification" is not submitted within 7 days, or fails in inspection and quarantine after submitting the "Approval of Special Article Verification".

The port inspection and quarantine body shall properly record and file the eventual treatment." (Link 10.20)

Article 25, Administrative Measures on Quarantine and Supervision of Imported and Exported Chinese Traditional Medicines, Decree of the AQSIQ No. 169, provides that: "If a product fails the quarantine, a "Notice on Quarantine Treatment" will be issued by the inspection and quarantine body, and the product shall, under the supervision of the inspection and quarantine body, undergo treatment against harmful substances, be returned or destroyed by the consignor or its agent; entry is permitted if a product passes inspection and quarantine after treatment against harmful substances. If claims against a third party is needed, the inspection and quarantine body shall issue relevant certificates pursuant to regulations." (Link 10.21)

Article 27, Administrative Measures on Quarantine of Articles Carried by Persons on Entry/Exit, Decree of the AQSIQ No. 146, provides that: "Where the carried article is required to undergo laboratory quarantine or segregated quarantine, and it passes the quarantine conducted by the inspection and quarantine body when detained, its carrier shall collect the article within the specified time limit on the detention certificate; failure to collect shall be deemed as voluntary waiver. Where the article fails in the quarantine when detained and cannot be treated effectively, it shall be returned or destroyed within a specified time limit." (Link 10.22)

Article 18 of Administrative Measures on Quarantine of Postal Articles on Entry/Exit provides that: "If any of the following occurs, the entry postal

article shall be returned or destroyed by the inspection and quarantine body:

- (1) Failure to undergo quarantine verification formalities pursuant to regulations or failure to comply with regulations on quarantine verification;
- (2) Incomplete documents;
- (3) Fails in the quarantine and cannot be treated effectively;
- (4) Other cases where return or destruction is required." (Link 10.23)

※Regulations on Technical Barriers to Trade (TBT): Goods (including food)

Implementing Regulations of the Law of the People's Republic of China on Inspection of Imported and Exported Goods provides that: "Article 19 Unless otherwise specified by law or administrative regulation, if any imported goods subject to statutory inspection fail inspection in items concerning safety of persons and property, health and environmental protection, the entry-exit inspection and quarantine body shall order the importer to destroy it, or issue a "Notice on Return of Goods" and handle the return formalities; if the goods fail in other items, technical treatment may be applied under the supervision of the entry-exit inspection and quarantine body, and once they pass re-inspection, the goods may be sold or used. In case an importer applies for a certificate to the entry-exit inspection and quarantine body, the entry-exit inspection and quarantine body shall issue the certificate in a timely manner.

The entry-exit inspection and quarantine organ shall issue a notice of non-installation and use of imported complete sets of equipment and materials that are not qualified for inspection. Only after technical treatment and reexamination by the entry-exit inspection and quarantine organ can they be installed and used.

Article 50 If an overseas supplier or domestic consignee fails to register or undergo pre-shipping inspection when it imports solid wastes that may be used as raw material, it shall be ordered to return the goods pursuant to relevant State provisions; where the case is serious, the entry-exit inspection and quarantine body shall also impose upon it a fine ranging from

CNY100,000 to CNY1 million.

If an overseas supplier or domestic consignee, whose solid wastes that may be used as raw material are registered, seriously violates relevant State provisions, the entry-exit inspection and quarantine body shall revoke its registration.

In case anyone fails to undergo pre-shipping inspection when importing an old electromechanical product permitted by the State, the product shall be returned pursuant to relevant State provisions; where the case is serious, the entry-exit inspection and quarantine body shall also impose upon it a fine of less than CNY1 million." (Link 10.24)

Administrative Measures on Inspection and Supervision of Imported and Exported Toys provides that: "Article 4 Imported toys shall be inspected pursuant to compulsory requirements of the State's technical regulations. "

Article 9 If an imported toy fails inspection, a "Notice on Inspection and Quarantine Treatment" will be issued by the inspection and quarantine body. If the toy fails inspection in items concerning safety of persons and property, health and environmental protection, the inspection and quarantine body shall order the importer to return or destroy it; if it fails in other items, technical treatment may be applied under the supervision of the inspection and quarantine body, and once it passes re-inspection, it may be sold or used." (Link 10.25)

Article 18, Administrative Measures on Inspection, Quarantine and Supervision of Entry/Exit Grains, Decree of the AQSIQ No. 177, provides that: "If any of the following occurs, the entry grain shall be returned or destroyed:

- (1) Not included in the entry list issued by the AQSIQ, or Phytosanitary Certificate or other certificates issued by food exporting countries or local competent departments cannot be provided, or there is no Quarantine Permit;
- (2) Test results for toxic and hazardous substances and other safety and sanitation items do not meet the mandatory state requirements for technical

specifications, and the intended use cannot be changed or there is no effective dealing method;

(3) Genetically modified ingredients are detected, no Bio-safety Certificate for Genetically Modified Food, or does not match the provisions in the Certificate;

(4) Soil, quarantine pests and other substances prohibited from import are detected, and there is no effective dealing method for quarantine;

(5) Decay and deteriorate due to water, mildew, etc. or suffer from chemical and radioactive contamination, and the intended use cannot be changed or there is no effective dealing method;

(6) Food safety is seriously jeopardized due to other reasons. (Link 10.26)

It is provided in Article 39 of AQSIQ Decree No. 143 on the Measures for the Inspection, Quarantine, Supervision and Administration of Imported and Exported Cosmetics that "based on the types of risk and severity, AQSIQ may determine and publish the following quick response measures:

(1) conditionally limit import and export, including close monitoring, stricter inspection and mandatory recall;

(2) prohibit import and export by destroying on the spot or returning the products;

(3) initiate a contingency plan on the safety of import and export cosmetics. An inspection and quarantine institution shall be responsible for implementing quick response measures." (Link 10.27)

It is provided in Article 45 of AQSIQ Decree No. 144 on the Measures on the Administration of Import and Export Food Safety that " The Customs shall issue risk warning based on food safety risk levels, and that GACC may issue risk warning depending on the circumstances and determine the adoption of the following control measures:

(1) conditionally limit import and export, including close monitoring, stricter inspection and mandatory recall;

(2) prohibit import and export by destroying on the spot or returning the products;

(3) initiate a contingency plan on the safety of import and export cosmetics.

The Customs shall be responsible for risk warning and implementing quick response measures." (Link 10.28)

It is provided in Article 18 of AQSIQ Decree No. 152 on the Measures for the Inspection, Quarantine, Supervision and Administration of Import and Export Dairy Products that "The Customs shall issue an unqualified certificate if import and export dairy products prove to be unqualified after inspection and quarantine procedures. If the products fail the safety, health, environmental protection inspection and quarantine, the Customs shall order the parties concerned to destroy the products, or issue a Notice for Return of Products, and the importer shall handle the formalities concerning the return. Other items that fail the inspection and quarantine may be treated technically under the supervision of the Customs and products may be sold and used if they prove to be qualified after re-inspection.

Before import and export dairy products are destroyed and returned, the importer shall seal up the unqualified dairy products on their own and store them in a place designated or affirmed by the Customs. Such products cannot be transferred without permission of the Customs.

The importer shall finish destroying within three months, and report the result to the Customs." (Link 10.29)

It is provided in Article 12 of AQSIQ Decree No.1 on Provisions on the Administration of Import and Export Inspection and Quarantine Risk Warning and Quick Response that "emergency control measures include the following:

- (1) refer to international practices when a dangerous situation occurs and there is no sufficient scientific basis, take temporary emergency measures on export and import cargo and goods, and proactively collect relevant information for risk assessment;
- (2) take emergency measures according to law on import and export cargo and goods where major risks have been defined and prohibit them from export and import; block ports if necessary." (Link 10.30)

It is provided in Article 18 of AQSIQ Decree No.3 on Measures for the Inspection, Quarantine, and Administration of Import and Export Express

Consignment that "in case of any of the following circumstances, the Customs shall return or destroy the import express consignments and issue relevant certificates:

- (1) no quarantine approval and failure to obtain quarantine approval when required to do so;
- (2) quarantine certificates or relevant announcements that must be officially issued by the exporting country are not acquired as regulated in laws and regulations, related international treaties or bilateral agreements;
- (3) not qualified after quarantine and there is no effective dealing method;
- (4) import express consignments as stated in this Article 22 cannot be treated technically, or are still unqualified after technical treatment and re-inspection;
- (5) other circumstances where import express consignments have to be returned or destroyed." (Link 10.31)

It is provided in Article 18 of AQSIQ Decree No.18 on Measures for Inspection, Supervision and Administration of Import Paint that "an inspection and quarantine institution shall issue an inspection and quarantine certificate to unqualified import paint according to Article 15 and 16, and report to AQSIQ, and that for import paint that fails specific tests, a consignee must return or handle the import paint properly as required by relevant departments." (Link 10.32)

General Comment

Implementation of China Customs is adequate.

8.2 When such an option under paragraph 8.1 is given and the importer fails to exercise it within a reasonable period of time, the competent authority may take a different course of action to deal with such non-compliant goods.

Laws and Regulations

China Customs does not stipulate specifically how the goods should be dealt with if the party does not return the goods as ordered. (Link 10.33)

Implementation

Basically implemented, but there is still room for improvement.

Recommendation

A set of rules on handling goods that are not returned by enterprises by order, or those that are prohibited to be imported and retained by the Customs, for example, solid waste and meat that does not conform to the health standards, should be established.

9 Temporary Admission of Goods and Inward and Outward Processing

9.1 Temporary Admission of Goods

Each Member shall allow, as provided for in its laws and regulations, goods to be brought into its customs territory conditionally relieved, totally or partially, from payment of import duties and taxes if such goods are brought into its customs territory for a specific purpose, are intended for re-exportation within a specific period, and have not undergone any change except normal depreciation and wastage due to the use made of them.

Laws and Regulations

Administrative Measures of the Customs of the People's Republic of China for Goods Temporarily Imported or Exported has explicit provisions on goods temporarily imported for exhibitions, cultural or sports events, news reports, scientific research, teaching, medical treatment, charity activities, etc. and articles temporarily imported as samples. (Link 10.34)

General Comment

The implementation is adequate.

9.2 Inward and Outward Processing

(a) Each Member shall allow, as provided for in its laws and regulations, inward and outward processing of goods. Goods allowed for outward processing may be reimported with

total or partial exemption from import duties and taxes in accordance with the Member's laws and regulations.

※Inward Manufacturing and Processing

Laws and Regulations

China has been conducting inward processing for more than three decades and has a relatively sound system of administrative measures on inward processing for which payment of duties and taxes is deferred. These measures include:

Decree of GACC No. 219 Measures of the People's Republic of China on Customs Supervision and Administration of Goods in Processing Trade; (Link 10.35)

Decree of GACC No. 155 Measures of the People's Republic of China on Customs Administration of Unit Consumption in Processing Trade; (Link 10.36)

Announcement of GACC No. 21 [2014] Announcement of the Customs of the People's Republic of China on Issues concerning Implementation of Measures of the Customs of the People's Republic of China on Control of Processing Trade Goods; (Link 10.37)

Decree of GACC No. 150 Measures of the Customs of the People's Republic of China on Cyber-based Supervision and Administration of Enterprises Engaging in Processing Trade; (Link 10.38)

General Comment

The system of inward processing is complete.

Recommendations

There are many negotiable contents in China's regulations on inward processing regime including the scope of products permitted for inward processing, lists of products on which China imposes prohibitions and restrictions for processing trade, unit consumption, verification, expendable materials, etc. We recommend that the customs and commerce authorities probe into and solve the problems.

※Inward Maintenance

Laws and Regulations

So far, China has rather complex regulations on inward maintenance.

1. Most products made in China are allowed for inward maintenance except for those prohibited from processing trade, such as medical equipment and parts thereof and game consoles.

2. Some products made by enterprises outside China can be maintained in areas under special customs supervision, while enterprises outside such areas cannot engage in inward maintenance (with a few exceptions).

However, at the end of 2018 and the beginning of 2019, the State Council and GACC issued successively regulations to standardize customs supervision over bonded maintenance business, encourage support for legitimate and compliant inbound maintenance business, allow enterprises in the comprehensive bonded area to carry out high-tech, high value-added, environmentally friendly bonded testing and global maintenance business, and support third-party inspection and testing certification agencies to carry out import and export inspection and certification services in the comprehensive bonded area. (Link 10.39)

Recommendations

Considering the trend of economic globalization, the regime for inward maintenance of domestically-or foreign-made common products, electronic products, and medical equipment should be rendered more reasonable after in-depth research by China Customs and commerce authorities.

※Outward Processing

Laws and Regulations

Article 29 of Decree of GACC No. 213 provides for duties on the goods that may be temporarily exported for processing and then re-imported. The Article stipulates that "when goods that are transported outside China are declared to the customs at the time of exit and are transported into China within the period as required by the customs, the customs valuation of

the goods shall be based on costs of processing, raw materials and parts incurred abroad, costs of inward transportation and other expenses incurred thereof, and premiums." (Link 10.40)

Implementation

In December, 2012, GACC approved Changchun Customs' application for "outward processing". Since then, China Customs has embarked upon pilot programs of outward processing at some enterprises. In 2015, GACC mentioned that it would encourage pilot programs of outward processing in such free trade zones as in the following measures: Several Measures for Supporting and Promoting the Construction and Development of China (Fujian) Pilot Free Trade Zone, Several Measures for Supporting and Promoting the Construction and Development of China (Tianjin) Pilot Free Trade Zone, and Several Measures for Supporting and Promoting the Construction and Development of China (Guangdong) Pilot Free Trade Zone. (Link 10.41)

Xiamen Customs, Dalian Customs, etc. have also started outward processing.

At the end of 2016, GACC issued Announcement No. 69, which further standardizes the outbound processing business. (Link 10.42)

General Comment

In general, outward processing is still at an early stage.

Recommendations

Detailed regulations on outward processing should be formulated as soon as possible.

※Outward Maintenance

General Comment

The present systems of outward maintenance of imported or domestic products are relatively well-developed. (Links 10.43 and 10.44)

(b) For the purposes of this Article, the term "inward processing" means the customs procedure under which certain goods can be brought into a Member's customs territory conditionally relieved, totally or partially, from payment of import duties and taxes, or eligible for duty drawback, on the basis that such goods are intended for manufacturing, processing, or repair and subsequent exportation.

(c) For the purposes of this Article, the term "outward processing" means the customs procedure under which goods which are in free circulation in a Member's customs territory may be temporarily exported for manufacturing, processing, or repair abroad and then re-imported.

ARTICLE 11: FREEDOM OF TRANSIT

1 Any regulations or formalities in connection with traffic in transit imposed by a Member shall not be:

Laws and Regulations

China has introduced customs and Inspection and Quarantine regulations on traffic in transit and has not imposed any disguised restriction on traffic in transit. (Links 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 and 11.7)

Based on results of risk analysis, assessment and examination, the Customs negotiates with the participating authorities of exporting countries or regions about the requirements for inspection and quarantine, and about signing bilateral agreements or determine the certificate of inspection and quarantine.

General Comment

The implementation is adequate.

(a) maintained if the circumstances or objectives giving rise to their adoption no longer exist or if the changed circumstances or objectives can be addressed in a reasonably available less trade-restrictive manner;

(b) applied in a manner that would constitute a disguised restriction on traffic in transit.

2 Traffic in transit shall not be conditioned upon collection of any fees or charges imposed in respect of transit, except the charges for transportation or those commensurate with administrative expenses entailed by transit or with the cost of services rendered.

Laws and Regulations

Article 13 of Decree of GACC No. 38 Measures of the People's Republic of China on Customs Supervision and Administration of Goods in Transit provides, "...Based on the actual situation, when the customs needs

to dispatch personnel to guard the goods in transit, the operator or the carrier shall provide means of transportation and facilitate the mission of supervision and pay the charges according to regulations."

Implementation

According to Decree of GACC No. 38 Measures of the People's Republic of China on Customs Supervision and Administration of Goods in Transit, administrative expenses may be incurred by the use of customs convoy. But the expenses will not be incurred because they are not included in the lists of administrative charges of national and central government departments, or the current list of administrative charges of the customs.

General Comment

The implementation is adequate.

3 Members shall not seek, take, or maintain any voluntary restraints or any other similar measures on traffic in transit. This is without prejudice to existing and future national regulations, bilateral or multilateral arrangements related to regulating transport, consistent with WTO rules.

Implementation

The Chinese government has not taken any additional voluntary restraints or any other similar measures on traffic in transit.

General Comment

The implementation is adequate.

4 Each Member shall accord to products which will be in transit through the territory of any other Member treatment no less favourable than that which would be accorded to such products if they were being transported from their place of origin to their destination without going through the territory of such other Member.

Implementation

The Chinese government has not imposed restraints on products that are in

transit through the territory of any other Member.

General Comment

The implementation is adequate.

5 Members are encouraged to make available, where practicable, physically separate infrastructure (such as lanes, berths and similar) for traffic in transit.

Implementation

At present, some customs in China have opened green channels for goods in transit. (Links 11.8 and 11.9)

General Comment

The implementation is relatively adequate.

6 Formalities, documentation requirements, and customs controls in connection with traffic in transit shall not be more burdensome than necessary to:

Implementation

The present formalities, documentation requirements, and customs controls in connection with traffic in transit have not been more burdensome for enterprises.

General Comment

The implementation is adequate.

- (a) identify the goods; and
- (b) ensure fulfilment of transit requirements.

7 Once goods have been put under a transit procedure and have been authorized to proceed from the point of origination in a Member's territory, they will not be subject to any customs charges nor unnecessary delays or restrictions until they conclude their transit at the point of destination within the Member's territory.

Implementation

According to Decree of GACC No. 38 Measures of the People's Republic of China on Customs Supervision and Administration of Goods in Transit, administrative expenses may be incurred by the use of customs convoys. But the expenses will not be incurred because they are not included in the lists of administrative charges of national and central government departments, or the current list of administrative charges of the customs. (Links 11.10, 11.11 and 11.12)

Goods in transit are not subject to any customs charges nor unnecessary delays or restrictions throughout the present process.

General Comment

The Customs of China meets such requirement.

8 Members shall not apply technical regulations and conformity assessment procedures within the meaning of the Agreement on Technical Barriers to Trade to goods in transit.

Implementation

At present, China's authority of transit has not applied technical regulations and conformity assessment procedures within the meaning of the Agreement on Technical Barriers to Trade to goods in transit.

General Comment

The implementation is adequate.

9 Members shall allow and provide for advance filing and processing of transit documentation and data prior to the arrival of goods.

Implementation

The Customs of China allows advance filing and processing of transit documentation and data.

General Comment

The implementation is adequate.

10 Once traffic in transit has reached the customs office where it exits the territory of a Member, that office shall promptly terminate the transit operation if transit requirements have been met.

Implementation

Generally, once traffic in transit has reached the customs office where it exits the territory, the Customs of China will promptly terminate the transit operation if transit requirements have been met.

General Comment

The implementation is adequate.

11 Where a Member requires a guarantee in the form of a surety, deposit or other appropriate monetary or non-monetary instrument for traffic in transit, such guarantee shall be limited to ensuring that requirements arising from such traffic in transit are fulfilled.

Laws and Regulations

The Customs of China has such regulation. Article 5 of Decree of the State Council No. 581 Regulations of the People's Republic of China on Guarantee for Customs Affairs stipulates that "where a party engages in goods and traffic in transit, he or she shall provide guarantee as required by the customs." (Link 11.13)

General Comment

The implementation is adequate.

12 Once the Member has determined that its transit requirements have been satisfied, the guarantee shall be discharged without delay.

Laws and Regulations

China Customs has such arrangement. Regulations of the People's Republic of China on Guarantee for Customs Affairs provides that "when a party has fulfilled the relevant legal obligations or a party of the customs has ceased handling specific customs affairs, the party shall be notified in writing to complete formalities of the discharge of the guarantee and the restoration of

the rights."

General Comment

The implementation is adequate.

13 Each Member shall, in a manner consistent with its laws and regulations, allow comprehensive guarantees which include multiple transactions for same operators or renewal of guarantees without discharge for subsequent consignments.

Laws and Regulations

China Customs allows comprehensive guarantees which include multiple transactions for same operators.

Article 5 of Decree of the State Council No. 581 Regulations of the People's Republic of China on Guarantee for Customs Affairs provides that "where a party engages in goods and traffic in transit, he or she shall provide guarantee as required by the customs."

Article 11 reads, "The party that handles the same kind of customs affairs more than once within a specific period may apply to the customs for comprehensive guarantees. Where customs accepts the comprehensive guarantees, the party will no longer provide any separate guarantee when he or she handles the same kind of customs affairs."

General Comment

The implementation is adequate.

14 Each Member shall make publicly available the relevant information it uses to set the guarantee, including single transaction and, where applicable, multiple transaction guarantee.

Laws and Regulations

China Customs has such arrangement.

Decree of GACC No. 88 provides, "A transportation enterprise undertaking goods under customs supervision, according to the provisions of Articles 67 and 68 of Customs Law, shall have the guarantee as provided by any legal person, other organization or citizen that has the ability of performing the guarantee for customs affairs."

General Comment

The implementation is adequate.

15 Each Member may require the use of customs convoys or customs escorts for traffic in transit only in circumstances presenting high risks or when compliance with customs laws and regulations cannot be ensured through the use of guarantees. General rules applicable to customs convoys or customs escorts shall be published in accordance with Article 1.

Laws and Regulations

China Customs has such provision.

Article 13 of Decree of GACC No. 38 Measures of the People's Republic of China on Customs Supervision and Administration of Goods in Transit provides, "After the entry of and before the exit of goods in transit, they shall be transported along the route as planned by the authorities of transportation; if the authorities of transportation do not plan the route, customs shall designate a route instead.

Based on the actual situation, when customs needs to dispatch personnel to guard the goods in transit, the operator or the carrier shall provide means of transportation free of charge and facilitate the mission of supervision and pay the charges according to regulations."

Implementation

In practice, it is rare that customs needs to dispatch personnel to guard the goods in transit.

General Comment

The implementation is adequate.

16 Members shall endeavour to cooperate and coordinate with one another with a view to enhancing freedom of transit. Such cooperation and coordination may include, but is not limited to, an understanding on:

Implementation

China has such arrangement. (Link 11.15, 11.16, 11.17, 11.18, 11.19 and

11.20) For example, China signed agreement with Russia on goods in transit through the territory of Kazakhstan. China also reinitiated the agreement with Pakistan, Kazakhstan, and Kyrgyzstan on traffic in transit.

In addition, China began to implement the TIR Convention pilot program in May 2018, expanded the scope of the pilot program in March 2019 and fully implemented it in June 2019.

- (a) charges;
- (b) formalities and legal requirements; and
- (c) the practical operation of transit regimes.

17 Each Member shall endeavour to appoint a national transit coordinator to which all enquiries and proposals by other Members relating to the good functioning of transit operations can be addressed.

Implementation

Departments of economy and trade and transportation of the state are national transit coordinators.

Article 3 of Decree of GACC No. 38 Measures of the People's Republic of China on Customs Supervision and Administration of Goods in Transit provides, "Transit goods from countries which have entered into agreements on transit goods with China or transit goods shipped from or to countries which have entered into agreements on international railroad through-transportation with China shall be allowed to pass through China pursuant to the provisions of the relevant agreements; and transit goods of countries which have not entered into the aforesaid agreements with China shall be allowed to pass through China upon approval from the economic and trade and the transport administrative departments of the state and recordation with the customs office at the place of entry."

General Comment

The implementation is adequate.

**Special Reports on Major
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Facilitation in China**

Customs Verification Operation after Integration of Customs Services and Entry and Exit Quarantine and Inspection Services

——Taking Commodity Inspection as an Example^①

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After the integration of customs services and entry and exit quarantine and inspection services, the verification operation of the new customs covers 65 standardized operations involving the former customs and the former inspection and quarantine, including almost all the basis of law enforcement. Verification operation is the epitome and representative of the integration of customs services and entry and exit quarantine and inspection services. Analyzing the current situation of integration of verification operation can reflect the original intention of the top-level design of the deepening reform plan of the new customs and the implementation at the grass-roots level from a more typical perspective.

Systems in Force

(1) List of powers and responsibilities

The Outline for the Construction and Implementation of a Government under the Rule of Law (2015-2020) proposes vigorously promoting the power list, responsibility list and negative list system and implementing dynamic management.^② The list of powers and responsibilities is the list of powers and responsibilities of departments that list and illustrate the functions of departments, legal basis, implementation subjects, responsibilities and powers, management processes, supervision methods and other matters, and realize information disclosure.^③

^① This article is based on the relevant laws, regulations, departmental rules and the published lists of departments' powers and responsibilities. Commodity inspection is classified according to the "integration of multiple inspections" item in the integration of customs services and entry and exit quarantine and inspection services.

^② The Central Committee of the Communist Party of China and the State Council issued and printed the Outline for the Construction and Implementation of a Government under the Rule of Law (2015-2020): http://www.gov.cn/xinwen/2015-12/28/content_5028323.htm

^③ Pilot Program for the Compilation of the Lists of Powers and Responsibilities by Seven Departments of the State Council: http://www.gov.cn/xinwen/2016-01/06/content_5031037.htm

1. List of powers and responsibilities of the former customs system

The list of powers and responsibilities of GACC published by GACC includes six parts: customs supervision, tax collection, preventing and countering smuggling, customs statistics, port management and other matters (the negative list has not yet been published).^①

2. List of powers and responsibilities of the original inspection and quarantine system

Since the former AQSIQ was not listed in the 7 pilot ministries and commissions of the Pilot Program for the Compilation of the Lists of Powers and Responsibilities of the Departments of the State Council at that time,^② a unified list of the list of powers and responsibilities of AQSIQ had not been issued before the institutional reform. However, as the central and local governments at all levels are implementing the power and responsibility list system, the provincial quality and technical supervision bureaus and the inspection and quarantine bureaus under the former AQSIQ announced the provincial lists of powers and responsibilities (negative lists had not yet been published). For example, before the institutional reform, the former Jiangsu Provincial Inspection and Quarantine Bureau issued the List of the Powers and the List of the Responsibilities of Jiangsu Provincial Inspection and Quarantine Bureau.

3. New list of customs powers and responsibilities

After the institutional reform, the new customs has not yet published a unified list of powers, responsibilities, and negative list. At present, the original list of customs powers and responsibilities and the original list of inspection and quarantine powers and responsibilities are still in operation in parallel.

(2) Relevant systems of the verification of the former customs, the follow-up supervision of the former inspection and quarantine departments and the follow-up supervision of the "integration of multiple inspections" of the new customs

1. Verification of the former customs

At the legal level, the concept of "verification" has not been seen in the Customs Law, nor has it been systematically summarized in the legal system, nor have detailed working rules been formulated. The verification system of the former customs was established by integrating various bonded supervision systems extended by the Customs Law. The verification work of the former customs went through three stages: bonded verification, three-in-one inspection and customs clearance integration. The promulgation and implementation of the Measures for Customs

^① List of powers and responsibilities of GACC: <http://www.customs.gov.cn/customs/hgzsqlhzrqdsx/cjzs/index.html>

^② Notice of the General Office of the State Council on the Issuance of the Pilot Program for the Compilation of the List of Powers and Responsibilities of the Departments of the State Council (Notice of the General Office of the State Council No. [2015] 92): http://www.gov.cn/zhengce/content/2016-01/05/content_10554.htm

Bonded Verification marks the formal establishment of the Customs Verification System.

2. Follow-up supervision of the former inspection and quarantine departments

In the Commodity Inspection Law, Food Safety Law, Frontier Health and Quarantine Law and Implementing Regulations of the Entry and Exit Animal and Plant Quarantine Law and other laws involving the supervision of the former inspection and quarantine departments, "supervision and management" sections have been set up, but not in the Entry and Exit Animal and Plant Quarantine Law.

3. Follow-up supervision of the new customs

At present, there are 65 (56 + 9) catalogues of operation standardization sheets for customs verification. The reference superordinate legal basis of the legal documents is attached to the text of the standardized operation form for customs verification. The traceability of its legal basis is the same as that of the original list of customs powers and responsibilities.

Existing problems

At present, there are two main problems in the verification operation of the new customs: merging and integration of systems and the personnel.

(1) Merging and integration of systems

Judging from the list of customs powers and responsibilities and the list of verification operations of the customs, although the legal origins of the two are consistent, there are still some inconsistencies:

First, in the list of powers and responsibilities to be disclosed to the outside world, the former customs (disclosed by GACC) and the former inspection and quarantine departments (disclosed by the former inspection and quarantine bureaus directly under the former AQSIQ) classified the lists of powers and responsibilities in different ways. It increases the difficulty and workload of merging the list of customs powers and responsibilities and the list of inspection and quarantine powers and responsibilities.

Second, in the process of the integration of customs services and entry and exit quarantine and inspection services, there exist problems such as over-segmentation of verification operations and insufficient streamlining and integration, more verification standardization operation items (currently 65 items) than the items on the list of powers and responsibilities (more than 30 items). There is still room for integration of verification standardization operations under the same or similar matters of powers.

Third, the revision of the Customs Law and its relationship with the original "four laws

and three regulations" of inspection and quarantine departments have increased the uncertainty of the list of powers and responsibilities and the system design of verification standardization operations.

(2) Personnel

First, in the process of the integration of customs services and entry and exit quarantine and inspection services and institutional integration, not all departments and fields strictly divide responsibilities by powers, set posts by responsibilities and set personnel by posts. There is also the phenomenon of "tailoring some posts for some people".

Second, the boundary between post qualifications and post abilities is not clear, and there exists the phenomenon that post training is managed according to post qualifications. Some posts need to obtain certain qualifications and certificates, such as administrative law enforcement posts and administrative law enforcement certificates; while in case of the initial training of some other posts, as long as the trainees pass the training assessment, they can be employed without qualification certificates. Once people who do not have enough competence and experience hold positions with higher qualifications, they may bring troubles to enterprises.

Third, there are problems left over from history. The main problem is the mixed post of the former inspection and quarantine, which is not directly related to the verification work, but affects the development of the verification work.

Suggestions

(1) Verification operations based on the original lists of customs and inspection and quarantine powers and responsibilities

Before the issuance of the new lists of powers and responsibilities, the lists of powers and responsibilities issued by each party before the integration of customs services and entry and exit quarantine and inspection services are still in operation. Among them, in the integration of verification work, attention should be paid to three aspects: first, the former lists of powers and responsibilities focus on the pre-event and in-event, and the corresponding post-event parts are missing, which should be supplemented and improved; second, in terms of verification, the powers and matters can be divided, refined and integrated in advance according to the "three definitions" plan at all levels; third, in order to facilitate the implementation of the new verification system as soon as possible, it is possible to sort out the list of powers and responsibilities based on the existing customs laws and regulations, the "three definitions" plan of GACC and the departmental rules, without considering the influence of factors such as the

amendment of the Customs Law for the time being.

(2) Verification operations based on the new lists of customs and inspection and quarantine powers and responsibilities

Start the revision of the list of customs powers and responsibilities as soon as possible, and make corresponding adjustments such as adding, retaining, canceling and decentralizing in accordance with the customs laws and regulations. If the basis of the laws and regulations is insufficient, they will not be included for the time being, and will be supplemented and improved after the completion of the legislative work.

The new verification standardization operations should disassemble the original two sets of operation standardization sheets according to the new list of powers and responsibilities, re-integrate them, and form clearer and simpler operation guidelines by merging the similar items.

(3) Verification operations under the background of law amendment

After the integration of customs services and entry and exit quarantine and inspection services, China customs also becomes the main body of law enforcement in the five laws of the Customs Law, the Animal and Plant Quarantine law, the Health Quarantine Law, the Commodity Inspection Law, and the Food Safety Law. Due to the obvious overlap of the above five types of supervision and enforcement procedures, the best way to deal with them is to integrate them into the Customs Law.

(4) Integration and optimization of operation standardization sheets for commodity inspection verification

It is suggested that the leading departments of verification standardization operation sheets should further optimize the working standards for the new customs verification operations, improve the corresponding work guidelines, and revise the relevant H/T standardization operation rules in a timely manner so as to make them more in line with the legal requirements in the list of powers and responsibilities.

GACC and the State Administration for Market Regulation should establish a mechanism to avoid duplicate inspection, duplicate charging and duplicate penalties for all kinds of import and export commodities, lighten the burden on enterprises, and establish a mechanism for notification and cooperation of defect information of imported products.

In addition, we should make full use of the information system to improve work efficiency and make the non-tax verification information system go live as soon as possible. In particular, in some of the more effective verification operations, such as the return survey, currently using paper transfer orders are used, leading to the long time needed to issue instructions, which

directly affects the return, maintenance and re-export delivery of enterprises.

Some Verification Standardization Operation Sheets and "Legal Basis"

(Taking Commodity Inspection as an Example)

| <i>Operation sheet name</i> | <i>Legal documents the operation sheet is based on</i> |
|---|--|
| Spot inspection and verification standardization operation of imported goods after entering the domestic market | 1. Article 19 of the Import and Export Commodity Inspection Law of the People's Republic of China (2018 Revision) |
| | 2. Article 19 and Article 20 of the Regulations on the Implementation of the Import and Export Commodity Inspection Law of the People's Republic of China (2017 Revision) |
| | 3. Article 2 of the Circular on the Issuance of Measures for the Supervision and Administration of the Quality of Imported Commodities in the Field of Circulation (CIIA [1997] No. 153) |
| | 4. Measures for the Spot Inspection of Import and Export Commodities (promulgated by Decree No. 39 of the former AQSIQ, revised by Decree No. 238 of GACC, Annex 29) |
| Retrospective verification standardization operations of returned goods of export industrial products | 1. Article 35 of the Import and Export Commodity Inspection Law of the People's Republic of China (Decree of the President No. 67) |
| | 2. Article 41 of the Regulations on the Implementation of the Import and Export Commodity Inspection Law of the People's Republic of China (Decree No. 676 of the State Council) |
| | 3. Announcement on Related Issues Concerning the Retroactive Investigation of Export Industrial Products (Announcement No. 82 of 2012 of the former AQSIQ) |
| | 4. Notice on Issuing the Code for the Retroactive Investigation and Management of the Returned Goods of Export Industrial Products (Article 12 No. 269 [2012] of the former AQSIQ) |
| Standardization operations of notification and recall investigation of non-conforming export commodities | 1. Article 10 and Article 35 of the Import and Export Commodity Inspection Law of the People's Republic of China (Decree of the President No. 67, Revision 2018) |
| | 2. Article 14, Article 27, Article 41 and Article 46 of the Regulations on the Implementation of the Import and Export Commodity Inspection Law of the People's Republic of China (Decree of the State Council No. 676, 2017 Revision) |
| | 3. Code for the Notification and Recall of Non-conforming Export Commodities (Notice of the former AQSIQ [2013] No. 18) |
| | 4. Sino-US Consumer Product Safety Action Plan (2005) |
| | 5. Memorandum of Understanding between China and Europe on Management Cooperation Arrangements (2006) |
| | 6. Agreement on Cooperation in Standard Measurement, Inspection and Certification across the Taiwan Straits (2009) |

| <i>Operation sheet name</i> | <i>Legal documents the operation sheet is based on</i> |
|--|--|
| Standardization operations of verification of imported solid wastes used as raw materials by the domestic consignees | 1. Article 22 and Article 50 of the Regulations on the Implementation of the Import and Export Commodity Inspection Law of the People's Republic of China |
| | 2. Measures for the Administration of Solid Waste Import (Decree No. 12 of the Ministry of Environmental Protection, Ministry of Commerce, National Development and Reform Commission, GACC, and AQSIQ) |
| | 3. Measures for the Administration of the Supervision of the Inspection and Quarantine of Imported Solid Wastes Used as Raw Materials (Decree No. 194 of the former AQSIQ, revised by Decree No. 243 of GACC, Annex 45) |
| | 4. Announcement of GACC on Promulgating the Detailed Rules for the Implementation of the Registration and Administration of Imported Solid Wastes Used as Raw Materials (Announcement No. 57 of 2018 of GACC) |
| Standardization operations of spot inspection of quality and safety export commodities | 1. Import and Export Commodity Inspection Law of the People's Republic of China (Revision 2018) |
| | 2. Regulations on the Implementation of the Import and Export Commodity Inspection Law of the People's Republic of China |
| | 3. Opinions of the State Council on Improving the Quality and Safety Risk Early Warning and Rapid Response Supervision System for Import and Export Commodities to Protect Consumers' Rights and Interests (Document of the State Council [2017] No. 43) |
| | 4. Measures for the Spot Inspection of Import and Export Commodities (Revised by Decree No. 238 of the GACC Decision on the Amendment of Some Regulations, Annex 29) |
| Standardization operations of follow-up verification of imported medical devices without online verification | 1. Article 24 and Article 82 of the Customs Law of the People's Republic of China (Revision 2017) |
| | 2. Article 26 of the Import and Export Commodity Inspection Law of the People's Republic of China (2018 Revision) |
| | 3. Regulations on the Implementation of the Import and Export Commodity Inspection Law of the People's Republic of China (Revision 2017) |
| | Articles 10, 19, 20 and 46 |
| | 4. Article 42, Article 43 and Article 76 of the Regulations for the Supervision and Administration of Medical Devices (Decree No. 680 of the State Council) |
| | 5. Article 4 of the Measures for the Administration of the Entry Inspection of Civil Goods under the Import Licensing System (Decree No. 6 of 2001 of the former AQSIQ, revised by Decree of GACC [2018] No. 238) |
| 6. Article 17 and Article 18 of the Regulations for the Supervision and Administration of Medical Devices (Decree No. 25 of the former CFDA and the former National Health and Family Planning Commission of the People's Republic of China) | |

| <i>Operation sheet name</i> | <i>Legal documents the operation sheet is based on</i> |
|-----------------------------|--|
| | 7. Article 11, Article 35, Article 44, Article 65, Article 87, Article 88 and Article 89 of the Good Clinical Practice for Medical Devices (Decree No. 5 of 2014 of the former CFDA) |
| | 8. Article 10, Article 11, Article 13, Article 47 and Article 71 of the Measures for Supervision and Administration of Medical Device Production (Decree No. 7 of 2014 of the former CFDA) |

AEO system and China Customs Enterprise Credit Management System

Hu Zhong, Xiong Bin

Overall Evaluation

Decree No. 237 of GACC, the Measures for the Credit Management of Customs Enterprises of the People's Republic of China, came into effect on May 1, 2018. The construction of import and export credit management system of customs enterprises in China has gradually become the norm.

In order to better implement Decree 237, on January 1, 2019, GACC issued and implemented a series of supporting rules and regulations Announcement No. 177 of 2018 Standards for Customs Certification Enterprises, Announcement No. 181 on Implementing the Management of Enterprise Coordinators successively, which indicates that the internationally accepted AEO (Authorized Economic Operator) system has been formally established in China.

According to the rules, the Customs should accredit the enterprises with good credit status, law-abiding degree and safety management, give preferential facilities to the enterprises that have passed the certification, and gradually establish a new Customs supervision system focusing on strengthening credit supervision and innovating the concept, system and mode of supervision. Customs AEO certification has been highly valued by foreign-related enterprises. AEO system has gradually become a means for enterprises to strengthen and improve management and enhance self-discipline, which has played a role in promoting the formation of a good social atmosphere of honesty and law-abiding operation.

System Development and Implementation

Construction of AEO System

In 2018, China Customs amended the credit management system according to the latest development of the national social credit system construction and the requirements of international cooperation. On May 1, 2018, Decree of GACC No. 237, Measures for the Credit Management of Customs Enterprises of the People's Republic of China, was officially implemented. At the same time, China Customs also ran the "customs enterprise import and

export credit management system" matching with the customs credit management system, and established the "China Customs import and export credit information publicity platform" and "China Customs cooperation platform".

Decree No. 237 of GACC adjusted the measures for the management of enterprises accordingly.

Revision and Implementation of Standards for Customs Certification Enterprises

On the basis of the official implementation of the Measures for the Credit Management of Customs Enterprises of the People's Republic of China and the work arrangements for the integration of the customs and inspection and quarantine business and institutional reform, China Customs has revised and improved the supporting systems such as Standards for Customs Certification Enterprises which was officially implemented on January 1, 2019.

This revision of Standards for Customs Certification Enterprises is aimed at three different types of enterprises: import and export consignees, customs declaration enterprises and foreign trade integrated service enterprises, forming a 1+3 enterprise certification standard system, in which "1" is a general standard and applicable to all enterprises; "3" is a special standard formulated for the characteristics of three different types of enterprises; at the same time, the detailed provisions of the standard are adjusted and identified accordingly so as to make them more scientific and objective and conform to the actual situation of enterprise management.

On August 1, 2019, the Circular of the General Office of the State Council on Publishing and Issuing the Key Task Division Plan for the National Telephone Conference on Deepening the Reform of "Delegation of Power, Integration of Power Delegation and Management and Optimization of Services" and Optimizing the Business Environment (No. 39 of 2019 of the General Office of the State Council) was issued to further clarify the need to strengthen the construction of social credit system and vigorously promote credit supervision, establish and improve a new Customs supervision mechanism based on credit, implement differentiated customs clearance supervision measures according to enterprise credit rating, and require the GACC to promulgate the certification standards for cross-border e-commerce and other enterprises before the end of 2019, so as to provide a more refined management basis for enterprise credit rating certification.

Continuously Improve the Cultivation of Enterprise AEO Certification and Expand the Scope of Enterprise AEO Certification

In order to better promote the construction of credit management system for import and export enterprises, China Customs has carried out various levels and forms of policy propaganda,

with a view to maximizing the understanding of Customs credit management concepts and standards, and establishing precise support mechanism, and planning guidance for target enterprises in a planned and step-by-step manner, so as to make AEO system more effective, establish a benchmark and play a radiation role.

With the implementation of the revised Standards for Customs Certification Enterprises, China Customs on the one hand should pay close attention to the review of the advanced certification enterprises with the 3-year certificate expired, and at the same time, intensify the review of the enterprises translated from the former Class A firms. In addition, through dynamic supervision, real-time review and supervision of enterprises with weak internal control management is carried out.

Continue to Strive to Enhance the Sense of Acquisition of Trustworthy Enterprises

With the continuous and in-depth development of the customs AEO system, China Customs has continued to release favorable policies for the trustworthy enterprises. Especially in the 2020 Framework of the Customs' Comprehensive Deepening of Business Reform announced in March 2019, it is stipulated that we should further implement the management concept of corporate integrity, compliance and operation, and continuously enhance the sense of acquisition of high credit enterprises.

Effectively Implementing Joint Punishment for Discredit Enterprises

Since 2019, China Customs has gradually formed a normal mechanism for the publicity system of discredit enterprises, and regularly announced the list of discredit enterprises, and adjusted it strictly according to the prescribed time limit.

China Customs will take strict supervision and other disciplinary measures to increase the cost of discredit enterprises. The main management measures are: to increase the inspection rate of import and export goods in a large proportion, to increase the frequency of inspection and verification of enterprises, and to require enterprises to provide full guarantee for processing trade. Affected by this, the customs clearance time of goods of discredit enterprises is far higher than the average customs clearance time of goods as a whole. Discredit-related information will also be shared with courts, taxation, industry and commerce, securities supervision, environmental protection, security supervision and other departments, which will be included in the scope of "joint punishment for discredit", so that discredit enterprises can be limited in their market operations.

Remarkable Results have been Achieved in International Mutual Recognition of AEO

2018 and 2019, China Customs achieved fruitful results in mutual recognition cooperation of AEO, successively signed with the customs of 7 countries including Israel, Japan, Belarus,

Mongolia, Kazakhstan, Uruguay, the United Arab Emirates to implement the AEO mutual recognition arrangement. By the end of July 2019, China Customs has implemented mutual recognition of AEO with 41 countries (regions) of 14 economies. China's advanced certification enterprises and import and export enterprises can enjoy clearance convenience when they export goods to and import goods from the above-mentioned countries (regions). Next, China Customs will accelerate the mutual recognition of AEO with key countries along the "Belt and Road" and other important trading countries so that more and more import and export trustworthy enterprises will "go out" and realize "one clearance worldwide".

Suggestions for Improvement

Further improve Standards for Customs Certification Enterprises

Although the newly revised Standards for Customs Certification Enterprises is close to the reality of enterprise management to a certain extent, there are still some standards that are too principled or not operational. In particular, the current general accreditation enterprise standards have more requirements than the original standards, which require enterprises to invest more, and fail to take full account of the overall situation of the operation of enterprises in China. This leads to the low enthusiasm of relevant enterprises and makes it possible for general certification to become something of little value.

Further Disclosing and Implementing Customs Certification Procedures

In the actual customs certification, the settings of some operation procedures are not reasonable or transparent, which, coupled with the actual arrangements of customs, makes it impossible for enterprises to make relevant preparations according to the definite work plan.

Some procedures, such as relief and assistance, do not have specific and detailed operational guidelines. Enterprises cannot protect their legitimate rights and interests, and also make the relevant provisions null and void.

Further Improve the Unification of Customs Law Enforcement

In view of the principle of certification standards and the complexity of enterprise management, there are different interpretations or mastery standards for different standards and different certification officers in the actual authentication process. Some interpretations even differ greatly so that enterprises do not know what course to take.

Issuing Guidelines for Introducing Third Party Professional Institutions to Participate in the Construction of AEO System

The establishment of AEO system involves all aspects of enterprise management. It is a system project needed to be continuously improved and customs plays a leading role in it.

However, in the face of a large group of enterprises, China Customs has very limited supervision resources, and has no time or ability to cover the whole. In this regard, third-party professional institutions can become an important reserve force. With their professional advantages, they can be close to the market service system and serve enterprises. This requires China Customs to formulate practical work guidelines (including qualification assessment, work procedures, service standards, assessment and supervision), guide and standardize third-party professional institutions to better participate in the construction of AEO system, so that they can become a powerful assistant of China Customs in the supervision process.

The Construction and Development of Single-Window in China's International Trade

Guo Guo

Definition

Single window refers to a facility that allows parties involved in trade and transport to lodge standardized information and documents with a single entry point to fulfill all import, export, and transit-related regulatory requirements. If information is electronic then individual data elements should only be submitted once.^①

Generally, it is understood that the concept of single window consists of four elements: the first one is one-time submission, which means that enterprises only need to submit relevant information to competent authorities once; the second one is through one single entry point, which has a uniformed platform or unified computer interface; the third is to use unified standards on data; and the fourth is able to fulfill the requirements of government administration agencies and enterprises.

Requirements in the State Council Documents

State Council's Several Opinions on Supporting the Steady Growth of International Trade (Guobanfa [2014] No. 19)^②

The Notice of the State Council on the Issuance of Implementing the Reform Plan on "Three Mutuality" to Promote the Construction of Integrated Customs Clearance (Guofa [2014] No. 68)^③

2016 Report on the Work of the Government^④

① Economic Commission for Europe, UN/CEFACT, Recommendation and Guidelines on establishing a Single Window to enhance the efficient exchange of information between trade and government (Recommendation No. 33), P3: <http://www.unece.org/tradewelcome/un-centre-for-trade-facilitation-and-e-business-uncefact/outputs/cefactrecommendationsrec-index/list-of-trade-facilitation-recommendations-n-31-to-36.html>

② State Council's Several Opinions on Supporting the Steady Growth of International Trade (Guobanfa [2014] No. 19): http://www.gov.cn/zhengce/content/2014-05/15/content_8812.htm

③ The Notice of the State Council on the Issuance of Implementing the Reform Plan on "Three Mutuality" to Promote the Construction of Integrated Customs Clearance (Guofa [2014] No. 68): http://www.gov.cn/zhengce/content/2015-02/03/content_9448.htm

④ 2016 Report on the Work of the Government: http://news.xinhuanet.com/fortune/2016-03/05/c_128775704.htm

The Framework Opinions of the National Port Administration Office on the Construction of International Trade "Single Window" (Shu' an Letter [2016] No. 498)^①

Notice of the State Office of Customs Ports on the Printing and Issuing of Measures for Promoting the Level of Cross-border Trade Facilitation (for Trial Implementation)^②

Work Plan for Optimizing Business Environment at Ports to Promote Cross-border Trade Facilitation.^③

Notice of the State Council on Several Measures to Support the Deepening Reform and Innovation of Pilot Trade Zones.^④

Notice of the State Port Administration Office on Promoting the Function of Export Tax Rebate of the National Standard Version of "Single Window" in International Trade.^⑤

Documents by the Customs and Relevant Ministries

Cooperation Memorandum on Deepening Cooperation in Customs and former ACSIQ to Jointly Promote the Stable Growth of International Trade between the General Administration of Customs (GAC) and the General Administration of Quality Supervision, Inspection and Quarantine (AQSIQ)^⑥ Matters Relating to the Merger of Qualifications for Enterprise Customs Declaration and Inspection (General Administration of Customs Notice No. 28, 2018)

The Structure of Single Window Construction

GACC has taken the lead in international trade single window construction and 18 government departments (which have changed since the institutional reform of the State Council) have jointly promoted it.

The basic structure of the overall layout of single window construction is described as followed: at central level, the China E-Port Platform is used for integration of systems

① The State Council Office of Inter-Ministerial Joint Meeting on Port Administration Issued The Framework Opinions of the National Port Administration Office on the Construction of International Trade "Single Window": <http://www.singlewindow.cn/tzgg/1652.jhtml>

② Notice of the State Office of Customs Ports on the Printing and Issuing of Measures for Promoting the Level of Cross-border Trade Facilitation (for Trial Implementation): <http://www.singlewindow.cn/tzgg/3280.jhtml>

③ Work Plan for Optimizing Business Environment at Ports to Promote Cross-border Trade Facilitation: http://www.gov.cn/zhengce/content/2018-10/19/content_5332590.htm

④ Notice of the State Council on Several Measures to Support the Deepening Reform and Innovation of Pilot Trade Zones: http://www.gov.cn/zhengce/content/2018-11/23/content_5342665.htm

⑤ Administration Office on Promoting the Function of Export Tax Rebate of the National Standard Version of "Single Window" in International Trade: <http://www.singlewindow.cn/tzgg/4654.jhtml>

⑥ Matters Relating to the Merger of Qualifications for Enterprise Customs Declaration and Inspection (General Administration of Customs Notice No. 28, 2018): <http://www.customs.gov.cn/customs/302249/302266/302267/1662054/index.html>

of local ports management and departments relevant to international trade in a "central-to-central" approach to achieve exchange and sharing of information as well as data, and to match international cooperation.^①

In mid-2017, China launched a standardized version of international trade single window. The existing local single window will be upgraded according to the unified standards and codes and will change to the standardized version. For those places that don't have a single window system, in principle it is suggested to promote the use of standardized version. Further, those places that don't have an E-port platform, they can rely on the China E-Port Platform and use the standardized version.^②

Reform and Business Coverage of the Customs Clearance Practice Procedures

On 31st Dec 2016, the unified portal website "China International Trade Single Window" was officially launched online.^③

By the end of November 2017, the standard version of the international trade "single window" had covered the whole country (except Hong Kong, Macao and Taiwan), with more than 100,000 business declarations per day and 35,000 registered users. By the end of September 2018, the standard version of the international trade "single window" reached more than 80%, and the application rate of goods declaration reached 100%. 17By the end of 2018, the standard version of the international trade "single window" had realized the system docking and sharing with 25 ministries and commissions, with more than 2.2 million registered users and more than 5 million bills declared daily; 12 basic service functions had been built; 60 application systems had been developed and 495 services had been provided to the outside world, covering all ports and special regulatory zones, pilot free trade zones and cross-border e-commerce comprehensive test zones in China.¹⁸

By the end of August 2019, the standardized version of the international trade "single window" (i.e. the "central standard application" module of the local "single window" websites)

① The State Council Office of Inter-Ministerial Joint Meeting on Port Administration Issued The Framework Opinions of the National Port Administration Office on the Construction of International Trade "Single Window": <http://www.singlewindow.cn/tzgg/1652.jhtml>

② GACC: Promote the Standardized Version of International Trade Single Window: <http://www.customs.gov.cn/publish/portal0/tab44653/info841912.htm>

③ About Us: <http://www.singlewindow.cn/gywm/index.jhtml> Quickly Implementing the Spirit of the 25th and 26th Executive Meetings of the State Council and the 4th Plenary Meeting of the Joint Inter-ministerial Meeting of the State Council's Port Work by Port Offices and Customs directly under the State Council: <http://www.singlewindow.cn/xwdt/4200.jhtml> Registered Users of International Trade "Single Window" Exceeded 2.2 million: <http://finance.people.com.cn/GB/n1/2019/0419/c1004-31037921.html>

had covered a total of 14 basic business functions, including online processing enterprise qualification, licensing, license application and receiving, application and receiving of certificate of origin, vehicle declaration, manifest declaration, goods declaration, processing trade, tax payment, cross-border electronic commerce, goods clearance, financial services, export tax rebate, port logistics, query statistics. In addition, the mini program of international trade "single window" national port fee list inquiry has gone live. On some local "single window" websites, based on local characteristics, "local characteristic applications" and other services have been introduced.^①The system of free declaration has been implemented for "single window".

According to the requirements of the State Council, by the end of 2019, the application rate of international trade "single window" will reach 100%.

Development Goals

The standardized version of international trade single windows had been launched at all ports nationwide by the end of 2017^②, and by the end of 2019, the application rate of major business will reach 100%. Its next development trend is to continue to adapt to the institutional reform of the State Council, "Three Mutuals" in the process of customs clearance, customs clearance and trade facilitation, as well as the strategic arrangements of the Free Trade Zone, Guangdong-Hong Kong-Macao Greater Bay Area, etc. to further expand functions, simplify processes, achieve interconnection with more departments and processes, and enhance integration with international standards.^③

① See the "I want to do" column on each local single window website, for example, China (Shenzhen) International Trade Single Window: [http://sz.singlewindow.cn/Li Keqiang Presided over the Executive Meeting of the State Council: It is Decided to further Promote the Customs Clearance Facilitation](http://sz.singlewindow.cn/Li%20Keqiang%20Presided%20over%20the%20Executive%20Meeting%20of%20the%20State%20Council%3A%20It%20is%20Decided%20to%20Further%20Promote%20the%20Customs%20Clearance%20Facilitation): <http://www.chinanews.com/gn/2019/06-12/8863086.shtml>

② Li Keqiang: Speed Up the Construction of International Trade Single Window and All Ports Nationwide Covered by the Standardized Version: <http://www.singlewindow.cn/xwdt/1960.jhtml>

③ Refer to Notice of the State Office of Customs Ports on the Printing and Issuing of Measures for Promoting the Level of Cross-border Trade Facilitation (for Trial Implementation): <http://www.china-fitz.gov.cn/article/index/aid/8370.html>; and "Single window" provides convenient clearance to support sustainable development of cross-border e-commerce, the keynote speech delivered at the First Global Cross-Border E-Commerce Conference by Zhang Guangzhi, Member of Party Leadership Group of GACC and Director of State Office of Customs Ports: <http://www.singlewindow.cn/xwdt/3240.jhtml>

Quantitative Assessment on Trade Facilitation in China

Quantitative Assessment on Trade Facilitation in China

Beijing Re-code Trade Security and Facilitation Research Center

Aiming to conduct a quantitative assessment, which is part of Trade Facilitation Annual Report of China, Beijing Re-code Trade Security and Facilitation Research Center designed a specific questionnaire based on “Trade Facilitation Indicator System” developed by OECD and organized professionals for this assessment. 26 professionals^① participated the assessment of version 2020.

By statistics on the questionnaires filled by the professionals, this quantitative report is completed as a sub-report of Trade Facilitation Annual Report of China to give assessment of 11 aspects involving trade facilitation, which will enable readers to understand the current situation of the trade facilitation of China and changes from 2018 to 2019 intuitively and provide referential information for the policy-making in the fields of trade facilitation.

1 Methodology

1.1 Design of Indicator System

The indicator system of this report mainly makes reference to “OECD Trade Facilitation Indicator System”^②.

OECD Trade Facilitation Indicator System is developed according to WTO Trade Facilitation Agreement. It includes 17 first-level indicators, in which 155 sub-indicators are distributed. After studying these sub-indicators deeply, it is found that some of them are repetitive and unreasonable. Then this report finally set 145 sub-indicators after revision and adjustment.

The distribution of the sub-indicators among the first-level indicators is stated in the part of conclusion.

1.2 Scoring Methods

The workgroup in OECD responsible for trade facilitation assessment mainly applied two methods for scoring:

① Direct Score

① The 26 professionals are listed in the additional table at the end of the report.

② Detailed information can be found at: <https://sim.oecd.org/Simulator.ashx?lang=En&ds=TFI>

Based on the information from one economy's Customs official website, Customs code and related laws and regulations, questionnaire surveys targeting certain items, or related authoritative reports released by international organizations, scores on the indicators of this economy shall be given among 0, 1, or and 2 points (0 means relative poor performance, 1 means average performance, and 2 means good performance.).

② Indirect Score

Indirect score means to translate related data or scores from some published international reports, databases or other sources into corresponding scores in the report by some kinds of rules.

After sub-indicators being scored, their upper first-level indicators are scored by taking weighted average of them. One economy's Trade Facilitation Index was formed by taking average of 11 first-level indicators.

The report adjusts the method of OECD in the following aspects:

① Indirect score would not be applied in most sub-indicators.

122 sub-indicators were scored directly by the 26 professionals. Remaining 23 sub-indicators were given descriptions which then translated to scores.

② Use 0-100 as the score range instead of 0-2.

In the method from OECD, assessors could only score 0, 1 or 2. But if some situation can only be described by a figure in between two of these three scores, it would be hard to give an exact answer. Using 0-100 as the score range avoids this problem and makes the assessment more accurate. In the final conclusions, the report also transforms the scores into 0-2 to facilitate the comparison with the assessment conclusion from OECD.

1.3 Score Statistics

① Weight Setting of the Sub-indicators

OECD has set a weight to each sub-indicator, but there are still some points that need to be reconsidered. This report applies the weight distribution proposed by three experts of the project, who are among the most authoritative in trade-related field in China. The specific statistical method is as follows:

The three experts separately evaluated the significance of each sub-indicator among these: average, fairly important, important, or extremely important. These evaluations correspond respectively to significance scores: 1, 2, 3, or 4. Then average significance scores from the three experts are counted. The weight of a sub-indicator is calculated by the percentage of its significance score of each sub-indicator in the sum of the significance scores of all the sub-indicators under their upper first-level indicator, and this will be the weight of it to its first-level indicator. Table 1 is an example, for the final weight setting please see the part of conclusion.

Table 1 How to set the weights of the sub-indicators

| | <i>Sub-indicator A</i> | <i>Sub-indicator B</i> | <i>Sub-indicator C</i> |
|---|------------------------|------------------------|------------------------|
| Significance (evaluated by Expert 1) | Average | Fairly important | Extremely important |
| Significance Score | 1 | 2 | 4 |
| Significance (evaluated by Expert 2) | Fairly important | Fairly important | Important |
| Significance Score | 2 | 2 | 3 |
| Significance (evaluated by Expert 3) | Average | Important | Extremely important |
| Significance Score | 1 | 3 | 4 |
| Average Score | 4/3 | 7/3 | 11/3 |
| Sum. of Average Scores | 22/3 | | |

② Weight Setting of the First-level Indicators

It is considered unreasonable that OECD calculates the final Trade Facilitation Index by simply averaging 11 first-level indicators without weight setting. This report sets the weights of the first-level indicators in the same way of the sub-indicators. (For the final weight setting, please see the part of conclusion.)

③ The Score Calculation of the Sub-indicators

Each sub-indicator has been scored by multiple professionals during the questionnaire survey. After removing one of the max scores and one of the minimum scores from each sub-indicator's scores, the average of the remaining scores will be the final score of that sub-indicator.

④ The Score Calculation of the First-level Indicators

Each first-level indicator will be scored based on the sub-indicators subjected to it with the method of weighted average.

⑤ Trade Facilitation Index Calculation

After setting the weight of the first-level indicators according to the previous statement, Trade Facilitation Index can be calculated from the weighted average of the 11 first-level indicators.

2 Assessment Conclusion

2.1 Scores of the Indicators

All the scores of the first-level indicators and the sub-indicators are shown below:

Table 2 Scores of the first-level indicators & the sub-indicators

| | <i>Indicator</i> | <i>Weight</i> | <i>Score (0-100)</i> | <i>Score (0-2)</i> |
|------------------------------|---|---------------|----------------------|--------------------|
| <i>First-level Indicator</i> | <i>I. Information Availability</i> | <i>0.11</i> | <i>74.80</i> | <i>1.50</i> |
| <i>Sub-indicator</i> | 1 Establishment of a national Customs website | 0.06 | 82.60 | 1.65 |
| | 2 Possibility to provide online feedback to Customs | 0.06 | 76.30 | 1.53 |
| | 3 Publication of rate of duties | 0.05 | 85.27 | 1.71 |
| | 4 Establishment of enquiry points | 0.05 | 79.64 | 1.59 |
| | 5 Enquiry points' operating hours | 0.04 | 74.78 | 1.50 |
| | 6 Timeliness of enquiry points | 0.05 | 71.04 | 1.42 |
| | 7 Information on import and export procedures | 0.05 | 69.88 | 1.40 |
| | 8 Required documentation easily accessible for downloading | 0.04 | 75.45 | 1.51 |
| | 9 Information about procedures published in advance of entry into force | 0.06 | 74.37 | 1.49 |
| | 10 Average time between publication and entry into force | 0.04 | 60.33 | 1.21 |
| | 11 Publication of agreements with any country or countries relating to the above issues | 0.04 | 77.16 | 1.54 |
| | 12 Publication of information on procedural rules for appeal | 0.05 | 77.01 | 1.54 |
| | 13 Publication of decisions and examples of Customs classification | 0.05 | 73.68 | 1.47 |
| | 14 Publication of necessary information on advance rulings | 0.06 | 73.82 | 1.48 |
| | 15 Penalty provisions for breaches of import and export formalities published | 0.06 | 71.37 | 1.43 |
| | 16 Applicable legislation published on Internet | 0.04 | 76.66 | 1.53 |
| | 17 Publication of judicial decisions on Customs matters | 0.04 | 77.46 | 1.55 |
| | 18 Dedicated interactive page for professional users/ companies is developed to show and manage browsing history, search history, and enquiry items | 0.03 | 73.17 | 1.46 |
| | 19 User manuals available online | 0.03 | 75.38 | 1.51 |
| | 20 Quality/User friendliness of the research/help function of the Customs website | 0.03 | 68.25 | 1.37 |
| | 21 Transparency of government policymaking | 0.06 | 73.48 | 1.47 |
| <i>First-level Indicator</i> | <i>II. Involvement of Trade Community</i> | <i>0.11</i> | <i>67.20</i> | <i>1.34</i> |

| <i>Indicator</i> | | <i>Weight</i> | <i>Score (0-100)</i> | <i>Score (0-2)</i> |
|------------------------------|---|---------------|----------------------|--------------------|
| Sub-indicator | 22 Public consultations between traders and other interested parties and government | 0.13 | 67.65 | 1.35 |
| | 23 General notice-and-comment framework procedures in place, applicable to trade and border issues | 0.11 | 66.12 | 1.32 |
| | 24 Are there established guidelines and procedures in place, governing the public consultation process | 0.13 | 64.46 | 1.29 |
| | 25 Targeted stakeholders | 0.11 | 64.01 | 1.28 |
| | 26 Implementation of public consultation system during previous 3 years | 0.12 | 63.12 | 1.26 |
| | 27 Drafts published prior to entry into force | 0.13 | 67.68 | 1.35 |
| | 28 Public comments taken into account | 0.13 | 67.70 | 1.35 |
| | 29 Communication of policy objectives | 0.13 | 75.60 | 1.51 |
| <i>First-level Indicator</i> | <i>III. Advance ruling</i> | <i>0.09</i> | <i>77.60</i> | <i>1.55</i> |
| Sub-indicator | 30 Issuance of binding advance rulings | 0.10 | 70.44 | 1.41 |
| | 31 Issuance of binding advance rulings on tariff classification | 0.11 | 71.21 | 1.42 |
| | 32 Issuance of binding advance rulings on origin | 0.10 | 71.76 | 1.44 |
| | 33 Length of time for which the advance ruling is valid (duration) | 0.09 | 69.03 | 1.38 |
| | 34 Publication of the maximum time by which the advance ruling will be issued | 0.11 | 79.35 | 1.59 |
| | 35 Maximum time by which the advance ruling will be issued AR maximum issuance time | 0.11 | 100.00 | 2.00 |
| | 36 Possibility of advance rulings issued within the maximum issuance time | 0.08 | 86.03 | 1.72 |
| | 37 Information on advance rulings of significant general interest published | 0.11 | 77.29 | 1.55 |
| | 38 Possibility to request a review of an advance ruling or its revocation / modification | 0.09 | 76.35 | 1.53 |
| | 39 Refusal to issue or the revocation of advance rulings is motivated | 0.10 | 73.20 | 1.46 |
| <i>First-level Indicator</i> | <i>IV. Appeal Procedures</i> | <i>0.10</i> | <i>72.55</i> | <i>1.45</i> |
| Sub-indicator | 40 Is information on procedural rules for appeal publicly available | 0.14 | 75.73 | 1.51 |
| | 41 Independent or higher level administrative and/or judicial appeal procedures available for customs decisions | 0.13 | 74.71 | 1.49 |

| <i>Indicator</i> | | <i>Weight</i> | <i>Score (0-100)</i> | <i>Score (0-2)</i> |
|------------------------------|---|---------------|--------------------------|------------------------|
| | 42 Timeliness of the appeal mechanism – time available for lodging and appeal | 0.10 | 73.00 | 1.46 |
| | 43 Timeliness of the appeal mechanism – avoidance of undue delays | 0.09 | 71.37 | 1.43 |
| | 44 Information available on the motives of the administration's decisions | 0.10 | 70.46 | 1.41 |
| | 45 Possibility of appeals that is finally resolved in favor of traders | 0.10 | 84.20 | 1.68 |
| | 46 Time limit for deciding judicial appeals | 0.10 | 72.42 | 1.45 |
| | 47 Efficiency of legal framework in challenging regulations | 0.09 | 64.42 | 1.29 |
| | 48 Judicial independence extent | 0.13 | 65.48 | 1.31 |
| <i>First-level Indicator</i> | <i>V. Fees and Charges</i> | <i>0.09</i> | <i>83.50</i> | <i>1.67</i> |
| Sub-indicator | 49 Information published on fees and charges | 0.08 | 84.00 | 1.68 |
| | 50 Evaluation of fees and charges | 0.07 | 79.28 | 1.59 |
| | 51 Information on fees and charges all-inclusive | 0.07 | 80.93 | 1.62 |
| | 52 Total number of fees collected (number - diversity) | 0.07 | 78.42 | 1.57 |
| | 53 Fees for answering enquiries and providing required forms and documents | 0.07 | 95.03 | 1.90 |
| | 54 Fees and charges periodically reviewed to ensure they are still appropriate and relevant | 0.07 | 78.88 | 1.58 |
| | 55 An adequate time period granted between the publication of new or amended fees and charges and their entry into force | 0.07 | 79.61 | 1.59 |
| | 56 Fees for Customs services during normal working hours | 0.05 | 97.68 | 1.95 |
| | 57 Implementation of penalty disciplines for the breach of customs laws, regulations or procedural requirements - transparency | 0.08 | 83.40 | 1.67 |
| | 58 Implementation of penalty disciplines for the breach of customs laws, regulations or procedural requirements - proportionality | 0.08 | 85.98 | 1.72 |
| | 59 Does the administration provide any explanation in writing on the basis for assessing and applying the penalty | 0.07 | 79.05 | 1.58 |
| | 60 Conflicts of interest in the assessment and collection of penalties and duties | 0.06 | 91.21 | 1.82 |

| | <i>Indicator</i> | <i>Weight</i> | <i>Score (0-100)</i> | <i>Score (0-2)</i> |
|------------------------------|--|---------------|--------------------------|------------------------|
| | 61 Is voluntary disclosure of the breach of customs regulation by the person responsible a mitigating factor when establishing penalties | 0.10 | 81.87 | 1.64 |
| | 62 Level of total fees and charges | 0.07 | 79.88 | 1.60 |
| <i>First-level Indicator</i> | <i>VI. Formalities-documents</i> | <i>0.09</i> | <i>82.96</i> | <i>1.66</i> |
| Sub-indicator | 63 Copies of documents accepted | 0.11 | 82.35 | 1.65 |
| | 64 Percent of supporting documents required for import, export and transit formalities for which copies are accepted | 0.11 | 73.27 | 1.47 |
| | 65 International Standards compliance | 0.14 | 81.98 | 1.64 |
| | 66 Number of documents for import | 0.14 | 100.00 | 2.00 |
| | 67 Number of documents for export | 0.12 | 100.00 | 2.00 |
| | 68 Periodic review of documentation requirements | 0.14 | 76.62 | 1.53 |
| | 69 Complexity of preparing documents for import | 0.14 | 71.84 | 1.44 |
| | 70 Complexity of preparing documents for export | 0.12 | 76.49 | 1.53 |
| <i>First-level Indicator</i> | <i>VII. Formalities-automation</i> | <i>0.08</i> | <i>80.09</i> | <i>1.60</i> |
| Sub-indicator | 71 Percent of import declarations cleared electronically | 0.08 | 67.88 | 1.36 |
| | 72 Percent of export declarations cleared electronically | 0.08 | 79.97 | 1.60 |
| | 73 Percent of import and export procedures that allow for electronic processing | 0.07 | 67.86 | 1.36 |
| | 74 Pre-arrival processing supported by the possibility to lodge documents in advance in electronic format | 0.08 | 79.52 | 1.59 |
| | 75 Percent of electronic payment of duties, taxes, fees and charges (including inspections fees, licenses, permits, other fees) collected upon importation and exportation | 0.08 | 86.64 | 1.73 |
| | 76 Electronic payment system integrated with the automated declaration/cargo processing systems | 0.08 | 87.83 | 1.76 |
| | 77 Risk Management applied and operating in an automated environment | 0.08 | 82.75 | 1.65 |
| | 78 Single window supported by information technology | 0.09 | 81.60 | 1.63 |
| | 79 IT Systems capable of accepting and exchanging data electronically | 0.07 | 80.08 | 1.60 |
| | 80 Automated processing system include functions allowing for the release of goods subject to conditions (i.e. guarantee) | 0.08 | 83.48 | 1.67 |

| | <i>Indicator</i> | <i>Weight</i> | <i>Score (0-100)</i> | <i>Score (0-2)</i> |
|------------------------------|--|---------------|--------------------------|------------------------|
| | 81 Digital certificates and signatures in place | 0.08 | 83.41 | 1.67 |
| | 82 Automated processing for Customs declarations available full-time (24/7) | 0.08 | 84.54 | 1.69 |
| | 83 Quality of telecommunications and IT | 0.07 | 72.38 | 1.45 |
| <i>First-level Indicator</i> | <i>VIII. Formalities-procedures</i> | <i>0.09</i> | <i>84.38</i> | <i>1.69</i> |
| <i>Sub-indicator</i> | 84 Single Window | 0.04 | 82.62 | 1.65 |
| | 85 Publication of Average Release Time | 0.04 | 70.64 | 1.41 |
| | 86 Average import clearance time | 0.04 | 100.00 | 2.00 |
| | 87 Average export clearance time | 0.04 | 100.00 | 2.00 |
| | 88 Implementation of pre-arrival processing | 0.04 | 76.47 | 1.53 |
| | 89 Percent of goods undergoing physical inspections | 0.04 | 77.14 | 1.54 |
| | 90 Percentage of physical inspections for perishable goods | 0.04 | 92.73 | 1.85 |
| | 91 Facilitation for perishable goods with regards to physical inspection –timeliness | 0.03 | 83.21 | 1.66 |
| | 92 Facilitation for perishable goods with regards to physical inspection –timeliness – storage condition | 0.03 | 82.69 | 1.65 |
| | 93 Release of goods separated from final determination and payment of Customs duties | 0.03 | 83.53 | 1.67 |
| | 94 Percentage of releases for perishable goods prior to final determination and payment of Customs duties, taxes, fees and charges [0%~100%] | 0.03 | 74.60 | 1.49 |
| | 95 Perishable goods treated differently than non-perishable goods concerning the separation of release from clearance | 0.03 | 85.15 | 1.70 |
| | 96 Customs controls supported by a risk management system allowing risks to be assessed through appropriate selectivity criteria | 0.03 | 87.86 | 1.76 |
| | 97 Other border controls supported by a risk management system | 0.03 | 73.12 | 1.46 |
| | 98 Compliance with customs and other related laws and regulations supported by post-clearance audits (PCAs) | 0.04 | 86.30 | 1.73 |
| | 99 Establishment of standard policies and procedures to guide PCAs | 0.03 | 84.59 | 1.69 |
| | 100 Use of pre-shipment inspections required on Customs matters | 0.02 | 80.57 | 1.61 |
| | 101 Possibility to provide additional trade facilitation measures to operators meeting specified criteria (authorized operators) | 0.04 | 84.71 | 1.69 |

| <i>Indicator</i> | | <i>Weight</i> | <i>Score (0-100)</i> | <i>Score (0-2)</i> |
|------------------|--|--|----------------------|---------------------|
| Sub-indicator | 102 Transparency of the criteria for qualifying as an Authorized Operator and the procedures for submission and review of applications for AO status | 0.03 | 83.19 | 1.66 |
| | 103 Can small and medium enterprises apply for qualification of Authorized Operator | 0.04 | 84.65 | 1.69 |
| | 104 Time necessary on average to obtain Authorized Operator certification | 0.03 | 67.14 | 1.34 |
| | 105 How many items can Authorized Operators enjoy from the following benefits? | 0.04 | 100.00 | 2.00 |
| | 106 Adjustment of working hours of Customs personnel to commercial needs | 0.02 | 78.13 | 1.56 |
| | 107 Requirement for clearance by a third-party customs broker | 0.02 | 92.83 | 1.86 |
| | 108 Expedited release procedures | 0.03 | 81.34 | 1.63 |
| | 109 Procedures for the re-export of rejected goods | 0.03 | 81.31 | 1.63 |
| | 110 Temporary admission of goods and inward and outward processing | 0.03 | 79.86 | 1.60 |
| | 111 Efficiency of Customs and delivery of imports | 0.04 | 87.07 | 1.74 |
| | 112 Efficiency of Customs and delivery of exports | 0.04 | 90.20 | 1.80 |
| | 113 Simplification of procedures (time) | 0.03 | 88.96 | 1.78 |
| | 114 Simplification of procedures (cost) | 0.03 | 86.22 | 1.72 |
| | <i>First-level Indicator</i> | <i>IX. Internal border agency cooperation</i> | <i>0.09</i> | <i>75.68</i> |
| Sub-indicator | 115 General cooperation and co-ordination of the activities of domestic agencies involved in the management of cross border trade, with a view to improving border control efficiency and facilitating trade | 0.11 | 77.22 | 1.54 |
| | 116 How many following respects does institutionalised mechanism to support inter-agency coordination cover? | 0.10 | 100.00 | 2.00 |
| | 117 Domestic inter-agency coordination mechanisms meet regularly to develop strategy and oversee implementation of border agency cooperation | 0.08 | 71.85 | 1.44 |
| | 118 Domestic coordination / harmonization of data requirements and documentary controls among agencies involved in the management of cross border trade | 0.10 | 73.27 | 1.47 |
| | 119 Interconnected or shared computer systems and real time availability of pertinent data among domestic agencies involved in the management of cross border trade | 0.11 | 70.71 | 1.41 |

| | <i>Indicator</i> | <i>Weight</i> | <i>Score (0-100)</i> | <i>Score (0-2)</i> |
|------------------------------|---|---------------|--------------------------|------------------------|
| Sub-indicator | 120 Domestic coordination of inspections among agencies involved in the management of cross border trade | 0.08 | 75.74 | 1.51 |
| | 121 Shared results of inspections and controls among agencies involved in the management of cross border trade with a view to improving border control efficiency and facilitating trade | 0.08 | 68.38 | 1.37 |
| | 122 Control delegation at the national level | 0.07 | 72.52 | 1.45 |
| | 123 Coordinated / shared risk management mechanisms | 0.10 | 73.39 | 1.47 |
| | 124 Coordination among domestic agencies involved in the management of cross border trade with regards to Authorized Operators programs | 0.10 | 74.54 | 1.49 |
| | 125 Coordinated / shared infrastructure and equipment use | 0.08 | 72.79 | 1.46 |
| <i>First-level Indicator</i> | <i>X. External Border Agency Cooperation</i> | <i>0.07</i> | <i>70.97</i> | <i>1.42</i> |
| Sub-indicator | 126 Cross-border cooperation and co-ordination of the activities of agencies involved in the management of cross border trade | 0.10 | 71.57 | 1.43 |
| | 127 Alignment of working days and hours with neighboring countries at land borders where applicable | 0.08 | 68.37 | 1.37 |
| | 128 Alignment of procedures and formalities with neighboring countries at borders where applicable | 0.08 | 68.49 | 1.37 |
| | 129 Cross-border coordination / harmonization of data requirements and documentary controls | 0.10 | 67.26 | 1.35 |
| | 130 Cross-border coordination / harmonization of the different computer systems | 0.10 | 65.21 | 1.30 |
| | 131 Risk management cooperation | 0.10 | 69.37 | 1.39 |
| | 132 Systematic sharing of control results among neighboring countries at border crossings with a view to improving the risk analysis as well as the efficiency of border controls and to facilitating licit trade | 0.08 | 67.68 | 1.35 |
| | 133 Development and sharing of common facilities with neighboring countries at border crossings, where applicable | 0.08 | 65.13 | 1.30 |
| | 134 Joint controls with neighboring countries at border crossings, where applicable | 0.10 | 66.96 | 1.34 |
| | 135 How many following issues does the Mutual Recognition Agreements/Arrangements on Authorized Operators (AOs) cover? | 0.10 | 95.00 | 1.90 |
| | 136 Exchange of staff and training programmes at the international level | 0.10 | 73.88 | 1.48 |

| <i>Indicator</i> | | <i>Weight</i> | <i>Score (0-100)</i> | <i>Score (0-2)</i> |
|----------------------------------|---|---------------|--------------------------|------------------------|
| <i>First-level Indicator</i> | <i>XI. Governance and Impartiality</i> | 0.08 | 78.83 | 1.58 |
| Sub-indicator | 137 Transparent structures and functions in the border agencies clearly established | 0.13 | 76.66 | 1.53 |
| | 138 Ethics policy applied to border agencies | 0.10 | 82.59 | 1.65 |
| | 139 Code of Conduct established in border agencies | 0.12 | 81.76 | 1.64 |
| | 140 Effective sanctions against misconduct of border agency staff | 0.10 | 81.50 | 1.63 |
| | 141 Implementation and transparency of sanctions against misconduct | 0.12 | 71.83 | 1.44 |
| | 142 Efficient internal communication about policies and procedures of agencies involved in the border process | 0.10 | 70.09 | 1.40 |
| | 143 Internal audit mechanism established in the various agencies involved in the border process | 0.12 | 83.04 | 1.66 |
| | 144 Clear provisions for the financing of the Customs administration | 0.12 | 82.12 | 1.64 |
| | 145 Publication of an annual Customs report | 0.10 | 80.01 | 1.60 |

The assessment scores show these conclusions:

① Several aspects of very good performance (scored ≥ 80): Fees and charges, formalities-documents, formalities-automation, formalities-procedures.

② Several aspects of fairly good performance (scored ≥ 70 but < 80): Information availability, advance rulings, appeal procedures, internal border agency cooperation, external border agency cooperation, governance and impartiality.

③ One aspect of average performance (scored ≥ 60 but < 70): Trade community involvement.

2.2 Overall Assessment

Based on the scores and weights of the first-level indicator, Trade Facilitation Index in this report is calculated:

Table 3 Scores and weights of the first-level indicators

| <i>First-level Indicator</i> | <i>Information Availability</i> | <i>Involvement of Trade Community</i> | <i>Advance Rulings</i> | <i>Appeal Procedures</i> |
|------------------------------|---|---|------------------------------------|---------------------------------|
| Score (0-100) | 74.80 | 67.20 | 77.60 | 72.55 |
| Score (0-2) | 1.50 | 1.34 | 1.55 | 1.45 |
| Weight | 0.11 | 0.11 | 0.09 | 0.10 |
| <i>First-level Indicator</i> | <i>Fees and Charges</i> | <i>Formalities - documents</i> | <i>Formalities - automation</i> | <i>Formalities - procedures</i> |
| Score (0-100) | 83.50 | 82.96 | 80.09 | 84.38 |
| Score (0-2) | 1.67 | 1.66 | 1.60 | 1.69 |
| Weight | 0.09 | 0.09 | 0.08 | 0.09 |
| <i>First-level Indicator</i> | <i>Internal Border Agency Cooperation</i> | <i>External Border Agency Cooperation</i> | <i>Governance and Impartiality</i> | |
| Score (0-100) | 75.68 | 70.97 | 78.83 | |
| Score (0-2) | 1.51 | 1.42 | 1.58 | |
| Weight | 0.09 | 0.07 | 0.08 | |

With calculation, the overall Trade Facilitation Index of China is figured out: 76.93 (0-100) or 1.54 (0-2).

2.3 Comparison with Previous Assessments

The comparison with previous assessments is shown below:

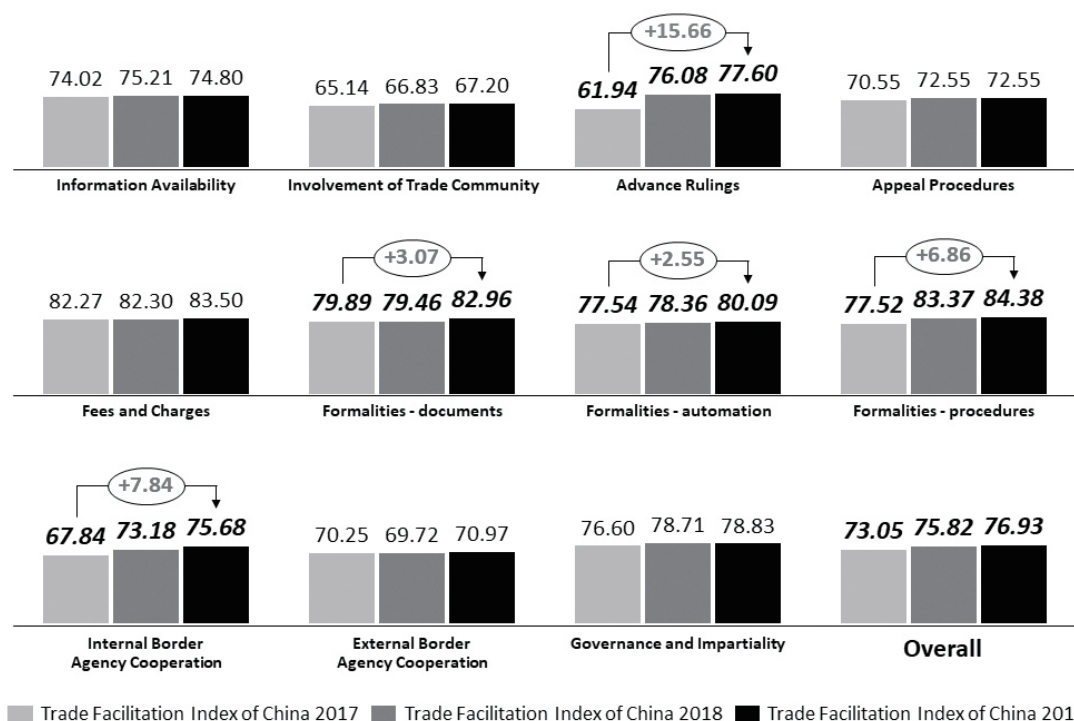


Figure 1: Scores on the trade facilitation in China (2017 / 2018 / 2019)

Since 2017, China has made remarkable progress in the aspects of advance ruling, formalities-documents, formalities-automation, formalities-procedures, and internal border agency cooperation, which mainly benefiting from:

- ① The implementation of the Interim Administrative Measures on Advance Rulings of Customs of the People’s Republic of China.
- ② The construction and development of Single-Window in China’s international trade.
- ③ The deepen reform of the integration of nationwide customs clearance systems.
- ④ The works on the simplification of required documents.
- ⑤ The merge of China Customs and China Entry-Exit Inspection and Quarantine.

2019 Online Assessment on Trade Facilitation in China

Beijing Re-code Trade Security and Facilitation Research Center

Hope you can promote the trade facilitation in China with us!

Hope you can benefit from the trade facilitation in China like us!

Instructions:

1. This assessment project is based on the revision on “Trade Facilitation Assessment Indicator System” developed by OECD.

2. Please answer the questions based on the changes which occurred between July 1st, 2018 and June 30th, 2019.

3. The conclusion of the assessment will be a part of *Trade Facilitation Annual Report of China (2020)*.

4. The questions with “*” are required, and the others are optional.

5. Please skip those questions for which you are not clear about the current situations, or you have difficulties in making accurate assessment.

6. This survey may cost you about 60-90 minutes but you can finish just a part at one time. Please use the same device (computer or cell-phone) to answer the questions and each time you log on the survey it will be set at the last question you answered previously.

After verifying the finished questionnaires from respondents, we will show our gratitude to them by:

- ① listing the respondents’ names in Trade Facilitation Annual Report of China (2020),
- ② presenting a copy of Trade Facilitation Annual Report of China (2020) to each respondent,
- ③ inviting the respondents to attend the release event of Trade Facilitation Annual Report of China (2020),
- ④ paying extra rewards to the ten respondents whose answers are most closed to the final conclusion of the assessment project.

This online assessment will be closed at August 25th, 2019. Please contact the research

center if there are any questions. (E-mail: ra4@re-code.org, Tel: 086-18800125788).

Personal Information (questions with “” requires to be answered):*

Name:*

Your business area (you can choose more than one option): *

- Import/export business
- Customs clearance
- Processing trade
- International logistics
- Compliance
- Other: _____

Company / organization you are working for:

Location:

Tel:

E-mail:

Would you like your name and the name of the company / organization you are working for to be listed in Trade Facilitation Annual Report of China (2020)? *

- My name and the company (organization)’s name can be listed.
- Only my name can be listed.
- Neither of them can be listed.

Please read the following example before the assessment.

Example: Assessing the indicator “Establishment of a national Customs website”.

1 Establishment of a national Customs website [Score: 0~100]

Benchmark:

0: There is no clearly identified Customs’ website on the Internet.

60: There is an official website with general information.

100: There is an official website, and detailed information related to import or export procedure could be obtained from the website (in at least one of the official WTO languages: English, French or Spanish).

Introduction:

You could give a score (0 to 100) for this indicator based on the benchmark and your knowledge and experiences. For instance, if you think that China Customs has established an official website with enough information and also developed an English website, yet the English website does not include enough information, you could score between 60 and 100 (like 76).

I. Information Availability (including 21 questions):

1 Establishment of a national Customs website [Score: 0~100]

Benchmark:

0: There is no clearly identified Customs’ website on the Internet.

60: There is an official website with general information.

100: There is an official website, and detailed information related to import or export procedure could be obtained from the website (in at least one of the official WTO languages: English, French or Spanish).

2 Possibility to provide online feedback to Customs [Score: 0~100]

This refers to the possibility for users to provide feedback on the organization of the website (user-friendliness of the website, availability of information, explanation on new systems)

Benchmark:

0: There is no possibility to provide feedback

60: There is a possibility by telephone or human contact only

100: There are many kinds of means (email, forms, online-window, seminar, etc.) to provide feedback

3 *Publication of rate of duties* [Score: 0~100]

Benchmark:

0: It is not possible to find the applicable rate of duties on the Customs website

50: There is information (or an electronic link) on the applicable rate of duties, but not detailed

80: There is detailed information (or an electronic link) on the applicable rate of duties

100: Information is kept up to date

4 *Establishment of enquiry points* [Score: 0~100]

Benchmark:

0: There are no enquiry points to answer reasonable enquiries

50: There is one or more enquiry point with limited ability to provide service

80: There is one or more enquiry points with ability to provide a full range of services in each major ports.

100: There is one or more enquiry points with ability to provide a full range of services in every port.

5 *Enquiry points' operating hours* [Score: 0~100]

Benchmark:

0: There are no enquiry points

60: Their operating hours are fixed to 8 hours in each legal working day and never be adjusted to cater to commercial needs (telephone centers operating less than the normal working hours / no possibility to submit enquiries online)

100: Enquiry points offer a full-time hotline (7/24). Enquiries may be submitted 7/24 and an answer will be provided within 24 hours on working days

6 *Timeliness of enquiry points* [Score: 0~100]

Benchmark:

0: A time limit is set to feedback to enquiries

50: A time limit is set to feedback to enquiries, but not strictly executed

100: The administration's service charter indicates a standard time of response for the various means of enquiry (telephone, email or written correspondence), taking into account the nature or complexity of the enquiry

7 Information on import and export procedures [Score: 0~100]

Benchmark:

0: Information on procedures and required forms and documents could not be provided

50: Relevant information is available but not detailed

80: Detailed information is available

100: Detailed information is available and easy to consult.

8 Required documentation easily accessible for downloading [Score: 0~100]

Benchmark:

0: No documents and forms required for the procedures of border agencies are available online

50: Some but not all documents and forms required for those procedures are available online

80: All required forms and documents required for the procedures of border agencies are available online

100: All required forms and documents required for the procedures of border agencies are available online, and corresponding instructions are attached.

9 Information about procedures published in advance of entry into force [Score: 0~100]

Benchmark:

0: There is no interval between the publication of new or amended trade related laws and regulations and their entry into force

50: There is only an interval for selected new or amended trade related laws and regulations

100: There is an interval between the publication of new or amended trade related laws and regulations and their entry into force

10 Average time between publication and entry into force (days)

11 Publication of agreements with any country or countries relating to the above issues [Score: 0~100]

Benchmark:

0: There is no information on the official Customs website about international agreements

relating to importation, exportation or transit

60: Some of the agreements are available on the official Customs website

80: Most of the agreements are available on the official Customs website

100: All of the agreements are available on the official Customs website and timely updated

12 Publication of information on procedural rules for appeal [Score: 0~100]

Benchmark:

0: No information on appeal procedures is provided online

60: Information on appeal procedures is partly displayed online

100: Information is displayed and guidance on how to undertake these procedures is included or information is always given on an individual basis

13 Publication of decisions and examples of Customs classification [Score: 0~100]

Benchmark:

0: Decisions and examples of Customs classification are not published

60: Decisions and examples of Customs classification are partly published

80: Decisions and examples of Customs classification are fully published

100: Decisions and examples of Customs classification are fully published and timely updated

14 Publication of necessary information on advance rulings [Score: 0~100]

Benchmark:

0: Information is not published

50: Information is only available in the relevant legislation (Customs Code)

70: There is a specific page on the Customs website dealing with Advance Ruling procedures

100: There is a specific page and an online request procedure is available (e.g. forms sent by email)

15 Penalty provisions for breaches of import and export formalities published [Score: 0~100]

Benchmark:

0: There is no information on penalty procedures and the amount of penalties

50: There is no information available on the Customs website, but it is available in the relevant legislation (Customs Code)

100: Information is displayed on a dedicated page in the Customs website

16 Applicable legislation published on Internet [Score: 0~100]**Benchmark:**

0: There is no information on the Customs website (no electronic links)

70: Traders can find the relevant legislation on the Customs website

100: There are quick references among the different pages of the website or user-friendly guidance on key issues

17 Publication of judicial decisions on Customs matters [Score: 0~100]**Benchmark:**

0: No judicial decisions on Customs matters are published

50: Judicial decisions on Customs matters are partly published

80: Judicial decisions on Customs matters are fully published

100: Judicial decisions on Customs matters are fully published on the Customs website (or electronic link) with detailed information

18 Dedicated interactive page for professional users/companies is developed to show and manage browsing history, search history, and enquiry items [Score: 0~100]**Benchmark:**

0: There is no dedicated interactive page for professional users/companies

60: There is a dedicated interactive page for professional users/companies but with a complex registration process

100: There is a dedicated interactive page for professional users/companies and with a simple registration process

19 User manuals available online [Score: 0~100]**Benchmark:**

0: There are no manuals online to help users when a new system is implemented

60: After almost every new system is implemented, its corresponding user manual is available online

100: Every time when a new system is implemented, there is a corresponding user manual published simultaneously or even in advance.

20 Quality/User friendliness of the research/help function of the Customs website [Score: 0~100]**Benchmark:**

0: There is no research function

- 30: There is less than 2 positive matches to keywords searches
- 70: There are 2-3 positive matches to keywords searches
- 100: There are 4 or more positive matches to keywords searches

21 Transparency of government policymaking [Score: 0~100]

Benchmark:

- 0: It is impossible to know the policy changes
- 50: It is possible but hard to get information about policy changes
- 80: It is easy to get adequate information about policy changes
- 100: There are various kinds of channels to get adequate and timely updated information about policy changes

II. Involvement of Trade Community (including 8 questions):

22 Public consultations between traders and other interested parties and government [Score: 0~100]

Benchmark:

- 0: There are no public consultations between traders and other interested parties and governments
- 60: There are specific public consultations when introducing or amending trade related laws, regulations and administrative rulings of general application
- 100: There are one or more structures for regular public consultations

23 General notice-and-comment framework procedures in place, applicable to trade and border issues [Score: 0~100]

Benchmark:

- 0: There are no notice-and-comment procedures in place
- 60: There are notice-and-comment procedures but they do only apply to part of trade and border issues and regulation
- 80: There are notice-and-comment procedures which apply to most of trade and border issues and regulation
- 100: There are notice-and-comment procedures which apply to all trade and border issues and regulation

24 Are there established guidelines and procedures in place, governing the public consultation process [Score: 0~100]

Benchmark:

0: There are no established guidelines and procedures in place

60: There are established guidelines and procedures in place, but only apply to part of consultation issues and processes

80: There are established guidelines and procedures in place, and apply to most of consultation issues and processes

100: There are established guidelines and procedures in place, and apply to all consultation issues and processes

25 Targeted stakeholders [Score: 0~100]

Benchmark:

0: There are no stakeholder groups involved

30: Consultations are only open to those qualified stakeholders

70: Consultations are open to the public, but limited to a specific number of stakeholders

100: Consultations are fully open to the public

26 Implementation of public consultation system during previous 3 years [Score: 0~100]

Benchmark:

0: Public consultation system is un-established or even established but un-implemented

60: Public consultation is only applied on some categories of issues

80: Public consultation is applied on most important issues

100: Public consultation is applied on all issues related to public interests

27 Drafts published prior to entry into force [Score: 0~100]

Benchmark:

0: Drafts are not published before the entry into force of a rule

70: Drafts are available before entry into force of a rule and stakeholder comments are possible

100: The trading community is involved at the stage of drafting new trade related legislation

28 Public comments taken into account [Score: 0~100]

Benchmark:

0: Public comments are not taken into account

60: Public comments are partly taken into account

90: Public comments are taken into account and reasonable suggestions are adopted

100: Public comments are taken into account and given timely feedbacks. Reasonable comments are studied adequately and used to guide policy adjustments

29 Communication of policy objectives [Score: 0~100]

Benchmark:

0: There is no provision of information on regulatory changes

60: Regulatory changes are informed to trade community in advance

100: Regulatory changes are informed to trade community in advance and related information are provided adequately.

III. Advance Ruling (including 10 questions)

30 Issuance of binding advance rulings [Score: 0~100]

Benchmark:

0: Binding advance rulings are not issued

60: Issuance of binding advance rulings is possible but not common

80: Issuance of binding advance rulings is possible and common

100: Issuance of binding advance rulings is promoted by customs and becoming a constant issue

31 Issuance of binding advance rulings on tariff classification [Score: 0~100]

Benchmark:

0: Issuance of binding advance rulings on tariff classification is not possible

60: Issuance of binding advance rulings on tariff classification is possible but not common

100: Issuance of binding advance rulings on tariff classification is common

32 Issuance of binding advance rulings on origin [Score: 0~100]

Benchmark:

0: Issuance of binding advance rulings on origin is not possible

60: Issuance of binding advance rulings on origin is possible but not common

100: Issuance of binding advance rulings on origin is common

33 Length of time for which the advance ruling is valid (duration) [Score: 0~100]

Benchmark:

0: Length of time for which the advance ruling is valid is very unreasonable

30: Length of time for which the advance ruling is valid is 1 year or less

60: Length of time for which the advance ruling is valid is between 2-3 years

100: The validity is higher than 3 years or there is no expiration date until the advance ruling is revoked

34 Publication of the maximum time by which the advance ruling will be issued [Score: 0~100]

Benchmark:

0: The maximum time by which the ruling will be issued is not published on the Customs website or in the related legislation

60: The maximum time by which the ruling will be issued is published in the related legislation

100: The maximum time by which the ruling will be issued is published on the Customs website or in the related legislation and informed to the applicant definitely

35 Maximum time by which the advance ruling will be issued AR maximum issuance time (number of days)

36 Possibility of advance rulings issued within the maximum issuance time

Benchmark:

0%: It is absolutely impossible to issue an advance ruling within the maximum issuance time

100%: Every advance ruling is issued in the maximum issuance time

37 Information on advance rulings of significant general interest published [Score: 0~100]

Benchmark:

0: These kinds of advance rulings are never published

50: These kinds of advance rulings are partly published

100: These kinds of advance rulings are adequately published

38 Possibility to request a review of an advance ruling or its revocation / modification [Score: 0~100]

Benchmark:

0: There is no possibility

60: Requesting a review of an advance ruling or its revocation / modification is partly allowable

100: Requesting a review of an advance ruling or its revocation / modification is fully allowable

39 Refusal to issue or the revocation of advance rulings is motivated [Score: 0~100]

Benchmark:

0: The refusal to issue or the revocation of advance rulings are always lack of legal basis

60: The refusal to issue or the revocation of advance rulings are made according a certain legal basis which is debatable

100: The refusal to issue or the revocation of advance rulings are made according a certain legal basis which is absolutely reasonable

IV. Appeal Procedures (including 9 questions)

40 Is information on procedural rules for appeal publicly available [Score: 0~100]

Benchmark:

0: There is no appeal mechanism for Customs matters or the related laws are not publicly available

60: Appeal mechanism is described in the related laws

100: Information and procedures about appeal are published on the website of customs

41 Independent or higher level administrative and/or judicial appeal procedures available for customs decisions [Score: 0~100]

Benchmark:

0: There is no possibility of independent or higher level administrative, or judicial appeal of customs decisions

60: There is possibility of independent or higher level administrative, or judicial appeal of customs decisions, but judicial appeal could only be lodged after the administrative appeal

100: There is in addition possibility of a judicial appeal following, or independent of, the administrative appeal of customs decisions

42 Timeliness of the appeal mechanism – time available for lodging and appeal [Score: 0~100]

Benchmark:

0: There is no possibility of appeal

30: There is a time limit for appeal, but the time limit is unable to provide adequate time for preparing appeal

70: There is a time limit for appeal, and the time limit is able to provide adequate time for preparing appeal in most cases but except very complex situations

100: Time limit could be extended to ensure adequate time for appeal preparing when the case is complex

43 Timeliness of the appeal mechanism – avoidance of undue delays [Score: 0~100]

Benchmark:

0: There are no set periods specified in the laws and regulations for providing a decision on appeal or review

60: There are set periods specified in the laws and regulations for providing a decision on appeal or review

100: There are set periods specified and the petitioner can further appeal of the decision is not given within that set period or without undue delay; or the administrative silence is recognized as a decision in favor of the petitioner

44 Information available on the motives of the administration's decisions [Score: 0~100]

Benchmark:

0: Related information is unavailable publicly

60: Related information is partly available

100: Information about the motives of the administration's decision is provided

45 Possibility of appeals that is finally resolved in favor of traders (0%~100%)

46 Time limit for deciding judicial appeals [Score: 0~100]

Benchmark:

0: There is no possibility of judicial appeals

30: There is a time limit for judicial appeal, but the time limit is unable to provide adequate time for preparing appeal

70: There is a time limit for judicial appeal, and the time limit is able to provide adequate time for preparing judicial appeal in most cases but except very complex situations

100: Time limit could be extended to ensure adequate time for judicial appeal preparing when the case is complex

47 *Efficiency of legal framework in challenging regulations* [Score: 0~100]

Benchmark:

0: There is no related legal framework

60: Related legal framework has been structured but not implemented adequately

100: Related legal framework has been structured and implemented adequately

48 *Judicial independence extent* [0%~100%]

V. Fees and Charges (including 14 questions)

49 *Information published on fees and charges* [Score: 0~100]

Benchmark:

0: Information on fees and charges imposed by governmental agencies on, or in connection with, importation, exportation or transit is not published

70: Information is available in paper publications (Gazette, Bulletin, and Customs Code)

100: Information is displayed on relevant agencies' website (on a dedicated page)

50 *Evaluation of fees and charges* [Score: 0~100]

Benchmark:

0: Fees and charges are calculated on an ad-valorem basis

50: Some fees and charges are calculated on an ad-valorem basis

100: Fees and charges are not calculated on an ad-valorem basis or are limited in amount to the approximate cost of the services rendered on or in connection with the specific import or export operation

51 *Information on fees and charges all-inclusive* [Score: 0~100]

Benchmark:

0: No information about fees and charges is available

60: Available information does not account for all applicable fees and charges or does not include all information required

100: All applicable fees or charges have been accounted for when providing information and it includes the fees and charges that will be applied, the reason for such fees and charges, the responsible authority and when and how payment is to be made

52 Total number of fees collected (number - diversity) [Score: 0~100]**Benchmark:**

- 0: Too much numbers and diversities of fees and charges
- 60: Number and diversity of fees and charges are acceptable, but not appropriate
- 70: Number and diversity of fees and charges are appropriate
- 100: Number and diversity of fees and charges are appropriate with periodic review and reduction

53 Fees for answering enquiries and providing required forms and documents [Score: 0~100]**Benchmark:**

- 0: There are fees requested for answering enquiries and/or providing required forms and documents
- 60: If any, these are limited to the approximate cost of services rendered
- 100: There are no fees requested for answering enquiries and/or providing required forms and documents

54 Fees and charges periodically reviewed to ensure they are still appropriate and relevant [Score: 0~100]**Benchmark:**

- 0: There is no periodic review of fees and charges
- 60: Fees and charges are reviewed periodically
- 100: Fees and charges are reviewed periodically and adapted to changed circumstances

55 An adequate time period granted between the publication of new or amended fees and charges and their entry into force [Score: 0~100]**Benchmark:**

- 0: Fees and charges may be applied even without being published or prior to their publication
- 30: New or amended fees and charges enter into force immediately upon their publication
- 70: In most case, there is a time period accorded between the publication of new or amended fees and charges and their entry into force
- 100: In any case, there is an appropriate time period accorded between the publication of new or amended fees and charges and their entry into force

56 Fees for Customs services during normal working hours [Score: 0~100]

Benchmark:

0: There are fees for Customs services during normal working hours

80: There are no fees for Customs services during normal working hours

100: No fees are charged for Customs services during working hours, and additional working hours are free of charge

57 Implementation of penalty disciplines for the breach of customs laws, regulations or procedural requirements - transparency [Score: 0~100]

Benchmark:

0: The rules, regulations or procedures regarding penalty disciplines for the breach of customs laws, regulations, or procedural requirements are not publicly available

70: The rules, regulations or procedures regarding penalty disciplines for the breach of customs laws, regulations, or procedural requirements are publicly available

100: The rules, regulations or procedures regarding penalty disciplines for the breach of customs laws, regulations, or procedural requirements are publicly available and they clearly specify the persons that can be held responsible for such breach

58 Implementation of penalty disciplines for the breach of customs laws, regulations or procedural requirements - proportionality [Score: 0~100]

Benchmark:

0: Penalties imposed for the breach of customs laws, regulations, or procedural requirements are assessed and applied regardless of the circumstances and the severity of the breach

100: Penalties imposed for the breach of customs laws, regulations, or procedural requirements depend on the facts and circumstances of the case and are commensurate with the degree and severity of the breach

59 Does the administration provide any explanation in writing on the basis for assessing and applying the penalty [Score: 0~100]

Benchmark:

0: The administration does not provide any explanation in writing on the basis for assessing and applying the penalty

60: The administration provides an explanation in writing on the basis for assessing and

applying the penalty if the penalized requests

100: The administration proactively provides an explanation in writing on the basis for assessing and applying the penalty

60 Conflicts of interest in the assessment and collection of penalties and duties [Score: 0~100]

Benchmark:

0: Remuneration of customs officials is based on a fixed portion or percentage of any penalties or duties that they assess or collect

50: Remuneration of customs officials has some indirect relation with penalties or duties that they assess or collect

100: Remuneration of customs officials is independent of any penalties or duties that they assess or collect

61 Is voluntary disclosure of the breach of customs regulation by the person responsible a mitigating factor when establishing penalties [Score: 0~100]

Benchmark:

0: Voluntarily disclosure of the breach of a customs regulation, by the person responsible, prior to the discovery of the breach by the customs administration, is not considered a mitigating factor when establishing penalties;

60: Voluntarily disclosure of the breach of a customs regulation, by the person responsible, prior to the discovery of the breach by the customs administration, is partly considered as a mitigating factor when establishing penalties

100: Voluntarily disclosure of the breach of a customs regulation, by the person responsible, prior to the discovery of the breach by the customs administration, is considered as an important mitigating factor when establishing penalties

62 Level of total fees and charges [Score: 0~100]

Benchmark:

0: Extreme high and unbearable for traders

25: High and just bearable

50: Just acceptable

75: Reasonable and of low financial pressure for traders

100: Very reasonable and of almost no financial pressure for traders

VI. Documents (including 8 questions)

63 Copies of documents accepted [Score: 0~100]

Benchmark:

0: Customs and other border agencies do not accept copies of documents

70: Copies are accepted with exceptions (related to the type of good, the circumstances or the agency)

100: Copies are accepted without exceptions, although the original may need to be presented upon request

64 Percent of supporting documents required for import, export and transit formalities for which copies are accepted [0%~100%]

65 International Standards compliance [Score: 0~100]

Benchmark:

0: Most requirements of document formats and filling are not in accordance with international standards

60: Part of the requirements of document formats and filling are in accordance with international standards

80: Most requirements of document formats and filling are strictly based on international standards

100: All requirements of document formats and filling are in full accord with international standards

66 Number of documents for import [0~10]

67 Number of documents for export [0~10]

68 Periodic review of documentation requirements [Score: 0~100]

Benchmark:

0: Relevant border agencies do not carry out a periodic review of their documentation requirements

70: Relevant border agencies carry out periodic reviews of their documentation requirements

and ensure that requirements that are no longer required are discontinued

100: Relevant border agencies carry out periodic reviews of their documentation requirements and proceed to simplify requirements that are unduly consuming or costly for traders

69 Complexity of preparing documents for import [Score: 0~100]

Benchmark:

0: Extremely complex

100: Extremely simple

70 Complexity of preparing documents for export [Score: 0~100]

Benchmark:

0: Extremely complex

100: Extremely simple

VII. Automation (including 13 questions)

71 Percent of import declarations cleared electronically [0%~100%]

72 Percent of export declarations cleared electronically [0%~100%]

73 Percent of import and export procedures that allow for electronic processing [0%~100%]

74 Pre-arrival processing supported by the possibility to lodge documents in advance in electronic format [Score: 0~100]

Benchmark:

0: Documents cannot be lodged in advance in electronic format

40: Most documents can be lodged in advance in electronic format, but pre-arrival processing has not been implemented

60: Most documents can be lodged in advance in electronic format, and in some certain cases pre-arrival processing applies

100: All documents can be lodged in advance in electronic format, and pre-arrival processing applies commonly

75 Percent of electronic payment of duties, taxes, fees and charges (including inspections fees,

licenses, permits, other fees) collected upon importation and exportation [0%~100%]

76 Electronic payment system integrated with the automated declaration/cargo processing systems [Score: 0~100]

Benchmark:

0: The electronic payment system is not integrated with the automated declaration/cargo processing systems

50: The electronic payment system is in the process of being integrated with the automated declaration/cargo processing systems

100: The electronic payment system is integrated with the automated declaration/cargo processing systems

77 Risk Management applied and operating in an automated environment [Score: 0~100]

Benchmark:

0: There are no risk management mechanisms in place

20: There is a risk management mechanism but not operational in an automated environment

60: There is a risk management mechanism and partly operational in an automated environment

100: There is a fully operational mechanism, supported by information technology

78 Single window supported by information technology [Score: 0~100]

Benchmark:

0: There is no single window, or the single window operates totally in a non-automated environment

60: The automation of the single window is work in progress and some basic function has achieved automated

100: The single window is fully supported by information technology

79 IT Systems capable of accepting and exchanging data electronically [Score: 0~100]

Benchmark:

0: EDI could neither be implemented among Customs departments nor between Customs and enterprises

50: EDI has been partially implemented

100: EDI has been fully implemented

80 Automated processing system include functions allowing for the release of goods subject to conditions (i.e. guarantee) [Score: 0~100]

Benchmark:

0: The release of goods is not separated from the final determination and payment of Customs duties, taxes, fees and charges, or such separation cannot take place in the context of automated declaration processing

70: The separation of the release of goods from the final determination and payment of Customs duties, taxes, fees and charges can be applied for some traders and some issues

100: The automated declaration processing includes functions allowing for the release of goods subject to conditions

81 Digital certificates and signatures in place [Score: 0~100]

Benchmark:

0: No use of digital certificates and signatures

20: Few modules have launched digital certificates and signatures

80: Most modules have launched digital certificates and signatures

100: All eligible modules have launched digital certificates and signatures

82 Automated processing for Customs declarations available full-time (24/7) [Score: 0~100]

Benchmark:

0: There is no full-time automated processing

60: Full-time automated processing is applied in some Customs districts or some modules

100: Full-time automated processing is adequately applied

83 Quality of telecommunications and IT [Score: 0~100]

Benchmark:

0: Extremely un-satisfactory

100: Extremely satisfactory

VIII. Procedures (including 31 questions)

84 Single Window [Score: 0~100]

Benchmark:

0: There is no Single Window

60: A Single Window is planned or in the process of implementation

80: A Single Window has been established but need improvement

100: A mature Single Window has been established and fully operational

85 Publication of Average Release Time [Score: 0~100]

Benchmark:

0: The average time for the release and clearance of goods has never been published

50: There are few times of publication of Average Release Time, and not in a consistent manner on a periodic basis

80: There are consistent and periodical publications of Average Release Time in major Customs districts

100: There are consistent and periodical publications of Average Release Time in all Customs districts

86 Average import clearance time (from declaration to release, unit: hours)

87 Average export clearance time (from declaration to release, unit: hours)

88 Implementation of pre-arrival processing [Score: 0~100]

Benchmark:

0: Pre-arrival processing is not allowed

60: Pre-arrival processing is available but not common because of traders' worries about information match error

100: Pre-arrival processing is fully implemented

89 Percent of goods undergoing physical inspections [0%~100%]

90 Percentage of physical inspections for perishable goods [0%~100%]

91 Facilitation for perishable goods with regards to physical inspection –timeliness [Score: 0~100]

Benchmark:

0: Physical inspection procedures do not allow to accelerate the control for perishable goods

70: Border agencies give appropriate priority to perishable goods when scheduling required examinations

100: Border agencies give appropriate priority to perishable goods when scheduling required examinations and have the possibility to clear such goods outside business hours

92 Facilitation for perishable goods with regards to physical inspection –timeliness – storage condition [Score: 0~100]

Benchmark:

0: There are no proper storage facilities for perishable products and the Customs border agencies do not have the authority to clear perishable goods at storage facilities arranged by the importer

80: Perishable goods can be arranged in proper storage facilities which only set or authorized by Customs before physical inspection

100: Perishable goods can be arranged in proper storage facilities which just meet the requirements of Customs before physical inspection

93 Release of goods separated from final determination and payment of Customs duties [Score: 0~100]

Benchmark:

0: There is no such possibility

70: Yes, but it is restricted to the Authorized Economic Operator status

100: Yes, provided that all other regulatory requirements have been met, without conditions other than the submission of guarantee or a deposit for any amount not yet determined

94 Percentage of releases for perishable goods prior to final determination and payment of Customs duties, taxes, fees and charges [0%~100%]

95 Perishable goods treated differently than non-perishable goods concerning the separation of release from clearance [Score: 0~100]

Benchmark:

0: There is no preferential treatment of perishable goods

80: Perishable goods enjoy preferential treatment concerning the separation of release from clearance

100: Perishable goods enjoy preferential treatment concerning the separation of release from clearance, which supported definitely by specific laws or regulations

96 Customs controls supported by a risk management system allowing risks to be assessed through appropriate selectivity criteria [Score: 0~100]

Benchmark:

0: There is no risk management system for customs controls

60: A risk management system to support customs controls is in the process of implementation

100: A risk management system is fully operational and allows customs controls to concentrate on high-risk consignments, expediting the release of low-risk

97 Other border controls supported by a risk management system [Score: 0~100]

Benchmark:

0: There is no risk management system for border controls other than customs

60: Risk management systems to support border controls other than customs are in the process of implementation

100: Border controls other than customs are supported by a risk management system, allowing those controls to concentrate on high-risk consignments and expedite the release of low-risk consignments

98 Compliance with customs and other related laws and regulations supported by post-clearance audits (PCAs) [Score: 0~100]

Benchmark:

0: Release of goods cannot be separated from final determination and payment of Customs duties

70: PCAs are conducted

100: PCAs are conducted and the results are used in applying risk management

99 Establishment of standard policies and procedures to guide PCAs [Score: 0~100]

Benchmark:

0: There are no standard policies and procedures to guide the conduct of PCAs

70: Standard policies and procedures are established to guide the conduct of PCAs

100: Standard policies and procedures ensure the conduct of PCAs in a transparent and risk-based manner

*100 Use of pre-shipment inspections required on Customs matters [Score: 0~100]***Benchmark:**

0: The country requires pre-shipment inspection on tariff classification and customs valuation

70: No pre-shipment inspection is required on tariff classification and customs valuation

100: No pre-shipment inspection is required on any Customs matter

*101 Possibility to provide additional trade facilitation measures to operators meeting specified criteria (authorized operators) [Score: 0~100]***Benchmark:**

0: There is no possibility to provide additional facilitation to Authorized Operators

60: Additional facilitation is provided in some respects to Authorized Operators but limited

80: A series of additional trade facilitation measures are provided to Authorized Operators meeting criteria related to compliance or the risk of non-compliance

100: Not only customs, but other related border agencies provide additional facilitation to Authorized Operators

*102 Transparency of the criteria for qualifying as an Authorized Operator and the procedures for submission and review of applications for AO status [Score: 0~100]***Benchmark:**

0: The criteria for qualifying as an Authorized Operator (AO) and the procedures for submission and review of applications for AO status are not defined or published

60: The criteria for qualifying as an Authorized Operator (AO) and the procedures for submission and review of applications for AO status are made available in paper publications

100: The criteria for qualifying as an Authorized Operator (AO) and the procedures for submission and review of applications for AO status are published on a dedicated webpage and an online request procedure is available

*103 Can small and medium enterprises apply for qualification of Authorized Operator [Score: 0~100]***Benchmark:**

0: Small and medium enterprises are unable to apply

60: Small and medium enterprises are allowed to apply but have to meet more strict

standards than large-size enterprises

80: Small and medium enterprises are allowed to apply under the same standards with large-size enterprises

100: Small and medium enterprises are allowed to apply under the same standards with large-size enterprises and enjoy the same priority

104 Time necessary on average to obtain Authorized Operator certification ?

105 How many items can Authorized Operators enjoy from the following benefits?

- ① Deferred payment of duties, taxes, fees and charges
- ② Use of comprehensive guarantee
- ③ Low documentary and data requirements or reduced guarantees
- ④ Low rate of physical inspections
- ⑤ A single Customs declaration for all imports and exports in a given period
- ⑥ Rapid release time; Clearance of goods at the premises of the AO

106 Adjustment of working hours of Customs personnel to commercial needs [Score: 0~100]

Benchmark:

0: The working hours of Customs personnel are not adapted to commercial needs

60: The working hours of Customs personnel are partially adapted to commercial needs

100: Customs arranges appropriate watch and rotation to cover 7*24 hours

107 Requirement for clearance by a third-party customs broker [Score: 0~100]

Benchmark:

0: The use of a third-party customs broker is mandatory

50: The use of a third-party customs broker is mandatory for certain types of consignees;

100: The use of a third-party customs broker is not mandatory

108 Expedited release procedures [Score: 0~100]

Benchmark:

0: There are no procedures allowing for the rapid release of expedited shipments

60: Goods may benefit from expedited release to persons meeting specific qualifying criteria*, but this is limited to certain types of goods only

100: Goods of any type, weight or value may benefit from expedited release to persons meeting specific qualifying criteria

109 Procedures for the re-export of rejected goods [Score: 0~100]

Benchmark:

0: The importer does not have the right to return to the exporter goods that have been rejected for import due to failure to comply with prescribed sanitary and phytosanitary regulations or technical regulations

60: The importer has the right to return rejected goods that are not subject to specific prohibitions

100: The importer has this right to return rejected goods and a reasonable period of time is granted to complete the re-export

110 Temporary admission of goods and inward and outward processing [Score: 0~100]

Benchmark:

0: Goods moved into or out of the customs territory for a specific purpose, including for inward or outward processing are not relieved from the payment of import duties and taxes

60: Goods moved into or out of the customs territory for a specific purpose, including for inward or outward processing are relieved totally or partially from the payment of import duties and taxes after complex guarantee formalities

100: Goods moved into or out of the customs territory for a specific purpose, including for inward or outward processing are relieved totally or partially from the payment of import duties and taxes after simple guarantee formalities

111 Efficiency of Customs and delivery of imports [Score: 0~100]

Benchmark:

0: Low

50: General

80: High

100: Excellent

112 Efficiency of Customs and delivery of exports [Score: 0~100]

Benchmark:

0: Low

- 50: General
80: High
100: Excellent

113 Simplification of procedures (time) [Score: 0~100]

Benchmark:

0: Simplification on procedures and required documents has not been implemented in recent 3 years

60: Time-consumption of Customs process has been reduced due to simplification on procedures and required documents in recent 3 years, but improvement is still needed

80: Time-consumption of Customs process has been obviously reduced due to simplification on procedures and required documents in recent 3 years

100: In recent 3 years, simplification of procedures has been conducted not only by Customs, but also by other authorities to reduce time consumption through simplification on procedures and required documents

114 Simplification of procedures (cost) [Score: 0~100]

Benchmark:

0: Simplification on procedures and required documents has not been implemented in recent 3 years

60: Cross border cost of Customs process has been reduced due to simplification on procedures and required documents in recent 3 years, but improvement is still needed

80: Cross border cost of Customs process has been obviously reduced due to simplification on procedures and required documents in recent 3 years

100: In recent 3 years, simplification of procedures has been conducted not only by Customs, but also by other authorities to reduce cost through simplification on procedures and required documents

IX. Internal Border Agency Cooperation (including 11 questions)

115 General cooperation and co-ordination of the activities of domestic agencies involved in the management of cross border trade, with a view to improving border control efficiency and facilitating trade [Score: 0~100]

Benchmark:

0: There is no cooperation and coordination between the various domestic agencies involved

in the management of cross border trade

70: Cooperation, coordination, exchange of information and mutual assistance involves substantially all domestic agencies involved in the management of cross border trade

100: There is an explicit coordination strategy led at a high political level

116 How many following respects does institutionalised mechanism to support inter-agency coordination cover?

- ① has established terms of reference and procedures for conducting its activities;
- ② has a permanent technical Secretariat;
- ③ its decisions and recommendations are made publicly available on a dedicated webpage;
- ④ has a Steering Committee which monitors the implementation of decisions;
- ⑤ has clear provisions for its financing;
- ⑥ includes at least 60% of relevant agencies

117 Domestic inter-agency coordination mechanisms meet regularly to develop strategy and oversee implementation of border agency cooperation [Score: 0~100]

Benchmark:

0: There are no meetings between the different public agencies involved in the procedures required to import or export goods or such meetings are only ad hoc

70: Regular meetings are held to improve cooperation

100: Regular meetings are held and the proceedings are publicly available

118 Domestic coordination / harmonization of data requirements and documentary controls among agencies involved in the management of cross border trade [Score: 0~100]

Benchmark:

0: Data requirements of various border agencies are not coordinated / harmonized

60: Data requirements are coordinated / harmonized through common data definitions and types of information requested and mechanisms established to ensure timely exchange of information among the relevant border agencies

100: Data requirements are coordinated/harmonized and a single data entry is possible for traders

119 Interconnected or shared computer systems and real time availability of pertinent data among domestic agencies involved in the management of cross border trade [Score: 0~100]

Benchmark:

0: There are no interconnected or shared computer systems and no exchange of data among

domestic agencies involved in the management of cross border trade

50: Exchange or transmission of data is provided between the different systems on a regular basis (daily, weekly, monthly)

100: There are interconnected or shared computer systems and data is commonly available in real time

120 Domestic coordination of inspections among agencies involved in the management of cross border trade [Score: 0~100]

Benchmark:

0: There is no domestic coordination of physical inspections and controls between the various agencies involved in the management of cross border trade

60: There is informal and ad hoc coordination to address contingencies

100: A single location and coordinated timing is established for the physical inspection of consignments by the various concerned agencies

121 Shared results of inspections and controls among agencies involved in the management of cross border trade with a view to improving border control efficiency and facilitating trade [Score: 0~100]

Benchmark:

0: Inspection results are not shared among the agencies involved in the management of cross border trade

60: One agency's inspection and control results are shared to another which request sharing

100: Inspection results are shared among the agencies involved in the management of cross border trade and closing meetings are held regularly

122 Control delegation at the national level [Score: 0~100]

Benchmark:

0: Other governmental agencies do not entrust Customs authorities to exercise controls

60: Part of governmental agencies entrust Customs authorities to exercise controls

100: Most involved governmental agencies entrust Customs authorities to exercise controls, aiming at promoting trade facilitation

123 Coordinated / shared risk management mechanisms [Score: 0~100]

Benchmark:

0: Domestic agencies involved in the management of cross border trade maintain separate

risk management mechanisms

60: Domestic agencies involved in the management of cross border trade maintain separate risk management mechanisms but share intelligence with a view to improving risk management efficiency

80: There are real-time inter-agency synergies in terms of risk analysis and shared data and risk profiling of goods

100: A single risk management and control platform used by involved agencies is established and operational

124 Coordination among domestic agencies involved in the management of cross border trade with regards to Authorized Operators programs [Score: 0~100]

Benchmark:

0: Each agency certifies its own Authorized Operators

60: Ad hoc collaboration exists among certain agencies on the certification of Authorized Operators

80: Involved agencies shares the information about their respective Authorized Operators programs as important references when conducting certification

100: A joint Authorized Operators program is implemented by involved agencies

125 Coordinated / shared infrastructure and equipment use [Score: 0~100]

Benchmark:

0: Domestic agencies involved in the management of cross border trade do not share infrastructure and equipment

60: Ad hoc sharing is possible

100: Domestic agencies involved in the management of cross border trade fully share infrastructure and equipment

X. External Border Agency Cooperation (including 11 questions)

126 Cross-border cooperation and co-ordination of the activities of agencies involved in the management of cross border trade [Score: 0~100]

Benchmark:

0: There is no cross-border cooperation and coordination with border agencies in neighboring countries

50: There are cooperation and coordination with border agencies in neighboring countries in some issues

100: There is an explicit coordination strategy led at a high political level, or the concerned countries belong to a Customs Union

127 Alignment of working days and hours with neighboring countries at land borders where applicable [Score: 0~100]

Benchmark:

0: Working days and hours are not aligned with neighboring countries

60: Working days and hours are partially aligned with neighboring countries

100: Working days and hours are fully aligned with neighboring countries

128 Alignment of procedures and formalities with neighboring countries at borders where applicable [Score: 0~100]

Benchmark:

0: Procedures and formalities are not aligned with neighboring countries

60: Procedures and formalities are partially aligned with neighboring countries

100: Procedures and formalities are fully aligned with neighboring countries

129 Cross-border coordination / harmonization of data requirements and documentary controls [Score: 0~100]

Benchmark:

0: Data requirements are not coordinated / harmonized with neighboring countries

60: Work is under way with neighboring countries in order to identify strategies for coordination/harmonization of data requirements

100: Data requirements are coordinated / harmonized with neighboring countries through common data definitions and types of information requested and mechanisms established to ensure timely exchange of information*, or the concerned countries belong to a Customs Union

130 Cross-border coordination / harmonization of the different computer systems [Score: 0~100]

Benchmark:

0: Computer language and systems are not coordinated / harmonized with neighboring countries

60: Work is under way with neighboring countries in order to identify strategies for coordination/harmonization of computer language and systems

100: Computer language and systems are coordinated / harmonized with neighboring countries

131 Risk management cooperation [Score: 0~100]

Benchmark:

0: There is no risk management cooperation with border agencies in neighboring countries

70: Border agencies in neighboring countries share intelligence with a view to improving risk management efficiency and facilitating licit trade

100: There are interagency synergies in terms of shared risk profiling of traders or goods, or of risk analysis and exchange of the results thereof

132 Systematic sharing of control results among neighboring countries at border crossings with a view to improving the risk analysis as well as the efficiency of border controls and to facilitating licit trade [Score: 0~100]

Benchmark:

0: The control results are not shared with border agencies in neighboring countries

70: National legislation allows for exchanging information about control results

100: The control results are shared with border agencies in neighboring countries

133 Development and sharing of common facilities with neighboring countries at border crossings, where applicable [Score: 0~100]

Benchmark:

0: Common facilities are not developed and shared with neighboring countries

60: There are no common facilities, but some infrastructure and equipment is shared between neighboring countries at land borders

100: Common facilities are developed and shared with neighboring countries

134 Joint controls with neighboring countries at border crossings, where applicable [Score: 0~100]

Benchmark:

0: There are no joint controls performed in cooperation with neighboring countries

70: Joint controls are performed with neighboring countries

100: One-stop border posts are shared with neighboring countries

135 How many following issues does the Mutual Recognition Agreements/Arrangements on Authorized Operators (AOs) cover?

- ① agreed benefits that can be delivered to the AOs covered by the MRA
- ② the practical arrangements enabling the participating Customs administrations to provide the agreed benefits
- ③ use of compatible technologies for the AO data exchange with the partner country
- ④ storing of AO data is reconciled with data protection and data security concerns
- ⑤ reference to the procedures to be followed if one MRA partner finds irregularities involving the AOs of the other partner country
- ⑥ include consultations with the private sector

136 Exchange of staff and training programmes at the international level [Score: 0~100]

Benchmark:

- 0: There are no programmes to exchange staff with partner countries
- 60: There are occasional exchanges of know-how with neighboring or third countries
- 100: There are regular exchange programmes, as well as training seminars on best practices, with both neighboring and third countries

XI. Governance and Impartiality (including 9 questions)

137 Transparent structures and functions in the border agencies clearly established [Score: 0~100]

Benchmark:

- 0: Structures and functions of the various administrations involved in the border process are not publicly described
- 60: Structures and functions of the various administrations involved in the border process are established, publicly available, but not timely updated
- 100: Structures and functions of the various administrations involved in the border process are clearly established, publicly available, but not timely updated

138 Ethics policy applied to border agencies [Score: 0~100]

Benchmark:

- 0: There is no ethics policy applied

70: The ethics policy observes all the principles of the Revised Arusha Declaration

100: A hotline is established to provide guidance to government employees on ethical issues

139 Code of Conduct established in border agencies [Score: 0~100]

Benchmark:

0: There is no Code of Conduct in the various agencies involved in the border process

30: A Code of Conduct is developed but not implemented adequately

70: A Code of Conduct is developed, published and applied to all staffs

100: A Code of Conduct is developed, published and applied to all staffs, making good effects

140 Effective sanctions against misconduct of border agency staff [Score: 0~100]

Benchmark:

0: Sanctions against misconduct are not published

60: The code of conduct includes disciplinary provisions and briefly describes the sanctions

100: The code of conduct includes disciplinary provisions specifying what constitutes misconduct and the sanctions which apply

141 Implementation and transparency of sanctions against misconduct [Score: 0~100]

Benchmark:

0: Information on punishment against misconduct is not open to the public

60: Information on disciplinary provisions specifying what constitutes misconduct and the corresponding punishment is partially open to the public

100: Information on disciplinary provisions specifying what constitutes misconduct and the corresponding punishment is fully open to the public

142 Efficient internal communication about policies and procedures of agencies involved in the border process [Score: 0~100]

Benchmark:

0: There are no arrangements in place

60: There are arrangements in place to ensure that staff receives major relevant information about new legislation and regulation, and changes to existing legislation and regulation

100: Arrangements are in place to ensure that staff receives relevant information in first time about new legislation and regulation, and changes to existing legislation and regulation

143 Internal audit mechanism established in the various agencies involved in the border process

[Score: 0~100]

Benchmark:

0: Internal audit mechanism does not exist or just exist in a few agencies

60: Most agencies established internal audit mechanism

100: All agencies established internal audit functions which are adequately empowered and operational

144 Clear provisions for the financing of the Customs administration [Score: 0~100]

Benchmark:

0: The financial information of the Customs administration is not open to the public

60: Financial provisions are promulgated based on related laws, but partially and un-timely open to the public

100: Financial provisions are promulgated based on related laws, and fully open to the public

145 Publication of a Customs annual report [Score: 0~100]

Benchmark:

0: Customs annual reports are not open to the public

60: Customs annual reports are open to the public, but the information of Customs operation is not sufficient

100: Customs annual reports are open to the public, containing sufficient information of Customs operation

List of Assessors^① (alphabetically ordered in Chinese)

| <i>Name</i> | <i>Enterprise / organization / agency</i> |
|-----------------------|---|
| CAI Xiao | Airspeed International Freight Forwarding Co., Ltd. |
| GAO Haijun | Tradso Information Technology Co., Ltd. |
| JIANG Xiaobao | Xiamen Channelton Supply Chain Management Co., Ltd. |
| LI Wei | Xiamen Shenyue Customs Broker Co., Ltd. |
| WANG Jin | Qingdao Guanjian Business Management & Consulting Co., Ltd. |
| ZHANG Biao | Tianjin Channelton Logistics Co., Ltd. |
| ZHANG Hao | Shenzhen Channelton Logistics Development Co., Ltd. |
| ZHANG Leibing | Dongguan Zhunjie Customs Clearance Service Co., Ltd. |
| ZHENG Songlin | Sinotrans Air Transportation Development Co., LTD. South China Branch |
| ZHOU Yucheng | LG Chem |
| ZHU Jianan | Tianjin Customs |
| lucky. Luo (pen name) | Unwilling to be disclosed |
| CAI Xiao | Unwilling to be disclosed |
| CAO Bo | Unwilling to be disclosed |
| GUO Guo | Unwilling to be disclosed |
| KANG Wenzheng | Unwilling to be disclosed |
| LI Shuang | Unwilling to be disclosed |
| LI Zhuo | Unwilling to be disclosed |
| REN Xiu | Unwilling to be disclosed |
| WU Yugen | Unwilling to be disclosed |
| YU Tao | Unwilling to be disclosed |

① Except the professionals listed above, there are 5 professionals who want their personal information unpublished.

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