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中国贸易便利化年度报告（2017）

TRADE FACILITATION ANNUAL REPORT OF CHINA (2017 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》（2016）课题项目发起、规划、组织、统筹及部分编撰。

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 (2016).



林倩

北京德和衡律师事务所合伙人、执业律师，北京睿库贸易安全及便利化研究中心研究员，中国政法大学研究生院兼职教授。

林倩律师原在海关总署从事走私

违规案件的审理和立法工作，是海关领域资深法律专家。现为《中国海关》杂志“老林说法”专栏特约撰稿人，发表海关进出口贸易合规法律风险防控方面的文章数十篇。

Mr. LIN Qian

Partner of Beijing DHH Law Firm and practicing attorney, a researcher of Beijing Re-code Trade Security and Facilitation Research Centre and adjunct professor of Graduate School of China University of Political Science and Law.

Mr. LIN was a senior legal expert on customs matters who was engaged in trials of smuggling cases and legislation in the General Administration of China Customs. He is currently a guest writer of “Lin’s Legal Viewpoint” column of the China Customs, publishing dozens of articles on import and export trade compliance and legal risk prevention.



李越

长期在海关系统基层、机关多个岗位工作，有丰富的海关工作经验，对通关监管、贸易管制等业务较为熟悉。《中国贸易便利化年度报告》（2016）

课题项目组成员。

Mr. LI Yue

Mr. LI has long been working in the grass-roots positions as well as administrative posts at customs department with rich experience. Mr. LI is familiar with customs clearance and trade control. He is a member of project of Annual Report on Trade Facilitation in China (2016).



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。

Mr. ZHANG Hao

Director of the Customs Affairs Department of Shenzhen Channel Logistics DVPT

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



熊斌

深圳市天地纵横企业管理顾问有限公司创始合伙人，长期从事外贸政策研究、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）课题项目组成员。

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 authored a number of books including Techniques of Customs Valuation for Foreign 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).

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）课题项目组成员。

Mr. GUO Guo

Mr. Guo has long been engaged in customs information matters, is sensitive to customs and foreign trade policy. Mr. GUO 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).



于德水

长期在检验检疫系统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。

主持和参与多个检验检疫系统内总局、直属局科研、政研课题，及系统外省、市级课题，主持制订 SN 行业标准 2 项，发表论文多篇，并多次在全国性的标准化、认证认可、检验检测等领域的征文中获奖，连续两次被评为直属局学科带头人培养对象。《中国贸易便利化年度报告》（2016）课题项目组成员。



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. YU Deshui

Mr. YU used to work in the inspection and quarantine field and served in a few grass-roots positions for a long-time, and thus is familiar with Technical regulation, standard and Conformity assessment procedures.

Mr. YU hosted and 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. Moreover, he took a leading role in drawing up two industrial standards of SN, published a number of essays, won awards for many times in the essay competition centering on national standardization, certification and accreditation, and inspection and testing. Mr. YU was targeted as the academic leader twice by the municipal bureau. He is a member of project of Annual Report on Trade Facilitation in China (2016).

Mr. ZHOU Zhuojian

Mr. ZHOU, master of economics and specialized 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.

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. 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。

4. 本报告中所涉相关规定、政策、信息资源，均以“相关链接”形式附于正文文本后，并附互联网链接网址，供参照查用。

5. 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。

6. 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。

7. 本报告中所涉及的全部信息、资料、数据，有效性均截至2017年10月30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. 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.

4. The regulations, policies, and information sources contained in this Report are attached to the text with hyperlinks for the readers' reference.

5. 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.

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

7. All the information, materials, and data in this Report are valid until October 30, 2017.

序 言

2017年2月生效的《贸易便利化协定》是中国积极参与和推动下世界贸易组织（WTO）取得的一项重要成果，其对全球经济和贸易将产生积极和深远的影响。

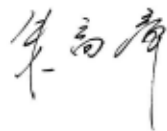
在当今全球经济复苏乏力、贸易保护主义抬头的大背景下，《贸易便利化协定》的生效和实施对提高全球贸易政策的透明度、降低贸易成本、推动全球经济复苏具有重要的意义。

在实施《贸易便利化协定》的过程中，WTO各成员面临的首要问题就是对本国、本地区的跨境贸易便利化现状进行评估。通过科学评估，找出问题和差距的根源并根据本国的实际情况采取相应的措施，切实有效地提高自身的贸易便利化水平。

北京睿库贸易安全及便利化研究中心作为一个民间智库，秉持客观、公正原则，组织国内外专家和业内专业人士，参考WTO推荐的自我测评方法和世界海关组织（WCO）成员海关的实施情况，以独立第三方视角，编撰了国内首部《中国贸易便利化年度报告》，为推动中国的贸易便利化做了一项很有价值、很有意义的工作。

《中国贸易便利化年度报告》汇集了大量的第一手调研成果和国内外相关的文件和资料，内容翔实，我们从中可以比较清晰地了解和掌握中国在贸易便利化方面的实际状况，这不仅为提升我国企业的国际竞争力，更为相关政府部门不断提升我国的贸易便利化水平提供了一个很好的参考。

北京睿库贸易安全及便利化研究中心是国内外率先编撰贸易便利化年度报告的机构之一，十分期待《中国贸易便利化年度报告》能够持续编撰下去，并在内容上不断拓展和深化，同时也期待政府相关机构和部门能够关注报告内容，倾听来自贸易界的声音，共同为“一带一路”合作的实施提供更优的服务，做出更大的贡献。



世界海关组织守法便利司原司长，世界经济论坛全球议程物流及供应链理事会和非法经济理事会成员，曾任中国海关总署国际合作司司长

Preface

The Trade Facilitation Agreement (hereinafter referred to as TFA), which took effect in February 2017 is an important achievement of the World Trade Organization (hereinafter referred to as WTO) with the active involvement and promotion of China, and will definitely have positive and far-reaching influence on global economy and trade.

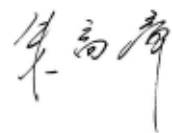
In the context of the sluggish global economic recovery and rising trade protectionism, the entry into force and implementation of TFA is of great significance to increase the transparency of global trade policies, reduce trade costs and stimulate global economic recovery.

The primary challenge faced by WTO members in the implementation of TFA is to assess the current state of the cross-border trade facilitation of their own countries and regions. To address this issue, scientific assessment needs to be conducted to identify root causes of the problems, based on which corresponding measures according to the actual situation of their own countries should be taken in order to effectively improve the level of trade facilitation.

Functioning as a nongovernmental think tank, Beijing Re-code Trade Security and Facilitation Research Center, following the principle of objectiveness and impartiality, invited experts and professionals from both domestic and abroad to compile China's first Annual Report on China's Trade Facilitation from the perspective of an independent third party based on the implementation of trade facilitation measures of the WCO members by using self-assessment methodologies recommended by WTO, which is a valuable and meaningful work to promote China's trade facilitation.

The Trade Facilitation Annual Report of China covers a collection of first-hand research findings, as well as documents and materials from both domestic and abroad. The informative report is helpful to clearly understand the actual state of trade facilitation in China, which contributes to increase the international competitiveness of Chinese enterprises and provides reference for the government to improve the level of trade facilitation in China.

Beijing Re-code Trade Security and Facilitation Research Center is one of the first institutions at home and abroad to compile annual report on trade facilitation. I really expect the Annual Report on China's Trade Facilitation could be compiled year by year, covering wider and deeper information. Moreover, I also expect government agencies could pay attention to the report and listen to the voices of the trade circles, and provide better services and make greater contribution to the implementation of the Belt and Road Initiative.



Former Director General of the World Customs Organization Compliance and Facilitation Directorate, member of the World Economic Forum's Global Agenda Council on Logistics & Supply Chain and Global Agenda Council on Illicit Trade, former director-general of the International Cooperation Department of General Administration of China Customs

前言

本着客观、公正的原则，《中国贸易便利化年度报告》（2016）在公布后得到了国内外业界和相关机构的积极评价。为此，我们深受鼓舞，决定按原定目标继续推进年度编撰并努力提升报告质量。

《中国贸易便利化年度报告》（2017）不但对正文部分进行了内容补充、更新和规范，还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，为外界更加全面了解掌握中国贸易便利化状况提供方便。

在新年度的《报告》出版发行之际，我在此特别感谢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 女士，联合国欧洲经济委员会经济合作与贸易部贸易便利化处经济学事务官 Deepali Fernandes 女士，以及诺丁汉大学助理教授 Andrew 博士，他们在对 2016 年《报告》深度研读后提出了中肯的修改意见，也要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）有限公司对该报告面世所做出的贡献。

我还要特别感谢报告编撰团队成员为提升报告质量所做出的努力。

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通过网络及微信等方式参与到这个项目中来，网络测评网页地址：<http://www.re-code.org/>。微信号：jiangxp1234。



主任 北京睿库贸易安全及便利化研究中心

Foreword

Trade Facilitation Annual Report of China (2016 Edition), which takes an objective and impartial attitude, positively evaluated by the business circle at home and abroad, as well as relevant institutions after its publication. Therefore, 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.

More information are supplemented and updated in the main body of Annual Report on Trade Facilitation in China (2017). Moreover, significant initiatives and major events of the Chinese government in promoting trade facilitation are introduced, helping the outside world to fully understand the trade facilitation in China.

On the occasion of the publication of the new annual report, I would like to express my gratitude to Madam Maria Rosaria Ceccarelli, Chief of Trade Facilitation Section, Economic Cooperation and Trade Division, the United Nations Economic Commission for Europe (UNECE), Madam Deepali Fernandes, Economics Affairs Officer, Trade Facilitation Section, Economic Cooperation and Trade Division, UNECE and Dr. Andrew Grainger, Assistant Professor from the University of Nottingham, who put forward pertinent comments after an intensive study of the Report of 2016. 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 express my sincere appreciation to the editing team for their dedication to improve the quality of the report.

Any well-intentioned and constructive criticism and suggestions are accepted with an open mind. Professionals are sincerely welcomed to participate in the project by ways of internet or Wechat. The website for online evaluation: <http://www.re-code.org/>. Wechat: jiangxp1234.



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术语表

Glossary

中国海关	China Customs
海关总署	GACC (General Administration of China Customs)
中国检验检疫	Inspection and Quarantine
国家质量监督检验检疫总局 / 质检总局	AQSIQ (General Administration of Quality Supervision, Inspection and Quarantine)
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	AEO (Authorized Economic Operator)
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

《贸易便利化协定》逐项参照评议

第 1 条：信息的公布与可获取性

规章及制度

海关 & 检验检疫：

2001 年 12 月，中国成为世界贸易组织正式成员。

在加入世界贸易组织至今的 15 年间，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》（见以下链接 1），并在随后的 9 年间，先后 7 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（见以下链接 2），使得包括跨境贸易管理在内的政府信息公布取得显著进步。

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》。（见以下链接 3）

中国国家质量监督检验检疫总局（以下简称质检总局）制定并实施了《质检总局政府信息公开指南》。（见以下链接 4）

2016 年 8 月，海关总署更新了《海关总署政府信息公开指南》。（见以下链接 5）

2017 年，质检总局发出《质检总局办公厅关于印发〈2017 年全国质检系统政务公开工作要点〉的通知》和《质检总局关于印发〈质检总局“互联网+政务服务”工作方案〉的通知》，推进政府公开工作。（见以下链接 6、7）

实施情况

海关 & 检验检疫：

上述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。

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。

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务信息公开目录、公开年报、工作要点、依申请公开方式等信息。

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

海关 & 检验检疫:

进步明显,实施较为充分。

相关链接

1. 国务院令 第 492 号《中华人民共和国政府信息公开条例》:
<http://www.gov.cn/xxgk/pub/govpublic/tiaoli.html>
2. 国务院办公厅有关政府信息公开的通知: <http://sousuo.gov.cn/s.htm?t=paper&advance=true&title=%E6%94%BF%E5%BA%9C%E4%BF%A1%E6%81%AF%E5%85%AC%E5%BC%80&content=&pcodeJiguan=&pcodeYear=&pcodeNum=&filetype=&mintime=&timetype=timeqb&maxtime=>
3. 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》:
<http://www.customs.gov.cn/publish/portal0/tab49564/info697587.htm>
4. 《质检总局政府信息公开指南》: http://www.aqsiq.gov.cn/xxgk_13386/xxgkzn/201506/t20150608_441570.htm
5. 便捷获取跨境贸易管理信息的三个官方网站:
A. 中国海关门户网站: <http://www.customs.gov.cn/publish/portal0/>
B. 质检总局网站: <http://jyjgs.aqsiq.gov.cn/>
C. 商务部网站: <http://sms.mofcom.gov.cn/>
5. 《海关总署政府信息公开指南》: <http://gkml.customs.gov.cn/tabid/1032/Default.aspx>
6. 质检办〔2017〕469 号《质检总局办公厅关于印发〈2017 年全国质检系统政务公开工作要点〉的通知》: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/qtwj/201705/t20170508_488062.htm
7. 国质检办〔2017〕116 号《质检总局关于印发〈质检总局“互联网+政务服务”工作方案〉的通知》: <http://www.aqsiq.gov>

cn/xxgk_13386/jlgg_12538/qtwj/201705/t20170515_488471.htm

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

海关：

中国海关门户网站“在线服务”版块，提供“行政许可”“企业办事”“个人办事”“公务员”“下载中心”“办事指南”“服务指南”“信息查询”“在线图书”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”子栏目公布了通关程序对应的表格、单证。（见以下链接 1）

中国海关门户网站“特色服务”版块，提供“进出境旅客通关场景式服务”“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。（见以下链接 2）

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。（见以下链接 3、4、5）

检验检疫：

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。

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）。（见以下链接 6）

总体评价

海关 & 检验检疫：

信息较多但较为零散，仍有改进空间。

建议

海关 & 检验检疫:

中国海关及质检机构对现有的进出境货物按照不同的贸易方式、运输方式、商品种类等属性实施不同的管理制度, 进行列表分类, 并逐项提供详尽、可以为商界提供实际有效指引的流程以及相应表单。

相关链接

1. 中国海关门户网站 - 在线服务: <http://www.customs.gov.cn/customs/302427/302428/index.html>
2. 中国海关门户网站 - 特色服务, 在首页右侧: <http://www.customs.gov.cn>
3. 南京海关网站《图解: 海、空运进口流程》: <http://www.customs.gov.cn/publish/portal119/tab68279/info718730.htm>
4. 南京海关网站《图解: 海运出口 (提前报关) 流程》: <http://www.customs.gov.cn/publish/portal119/tab68279/info718731.htm>
5. 南京海关网站《图解: 空运出口 (提前报关) 流程》: <http://www.customs.gov.cn/publish/portal119/tab68279/info718733.htm>
6. 进出口食品程序及场景式服务: <http://jckspaqj.aqsiq.gov.cn/>; 报检企业备案: <http://www.eciq.cn/>; 进出境动植物检验检疫政务公开: <http://dzwjyjs.aqsiq.gov.cn/>; 进境动植物检验检疫审批管理办法: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2016/201605/t20160511_466076.htm; 出入境邮轮检疫管理办法: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2016/201612/t20161209_478743.htm; 进境水生动物检验检疫监督管理办法: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2016/201607/t20160729_471140.htm; 进口阿根廷鲜食葡萄、智利鲜食鳄梨植物检疫要求和智利鲜食水果途经第三国转运输华的海空联运要求: http://dzwjyjs.aqsiq.gov.cn/zxjyq/201611/t20161123_478041.htm

(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、中国商务出版社、经济日报出版社、中国财政经济出版社等机构出版发行《中华人民共和国进出口税则》。（见以下链接 1）

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。（见以下链接 2）

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。（见以下链接 3）

总体评价

实施充分。

相关链接

1. 《中华人民共和国进出口税则》类出版物，可在卓越亚马逊网上书店搜索到相关信息：<http://www.amazon.cn>
2. 中国海关门户网站栏目“在线查询”：<http://www.customs.gov.cn/customs/302427/302442/index.html>；“互联网+海关”栏目“税率查询”：<http://online.customs.gov.cn/static/pages/taxRateQuery.html>
3. 《出入境检验检疫机构实施检验检疫的进出境商品目录（20170106）》：http://tgyws.aqsiq.gov.cn/xxfw/fjml/201608/t20160831_473148.htm

（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

海关：

中国海关现已无行政事业性收费项目。（见以下链接 1）

检验检疫：

中国质检机构门户网站公布了详尽的收费目录清单。（见以下链接 2）

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。（见以下链接 3）

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。

相关链接

1. 中国海关门户网站公布《全国性及中央部门和单位涉企行政事业性收费目录清单》：<http://www.customs.gov.cn/customs/302249/302303/302305/310866/index.html>
2. 质检系统收费情况可参考：<http://jhews.aqsiq.gov.cn/sfgl/>
3. 《取消或停征 4 项行政事业性收费》：<http://www.aqsiq.gov.cn/ztlm/2017/2017t/>；《中央管理的质检系统行政事业性收费目录清单》：<http://120.27.27.168/TSJ/ChargePublic/Html/html/yilan.html?id=78d8f889-f3e8-4d95-b4bd-f245b79909da>；《质检总局收费类别及收费主体一览表》：<http://120.27.27.168/TSJ/ChargePublic/Html/html/yilan.html?id=b7cdf15e-4f71-48f9-acfd-3ea046b6b328>；《质检总局挂靠行业协（学）会收费项目集中公示表》：<http://120.27.27.168/TSJ/ChargePublic/Html/html/yilan.html?id=d4f782d6-4964-48c0-ac4c-5f880f107a76>；检验检疫收费公示：<http://120.27.27.168/TSJ/ChargePublic/Html/html.html>；《质检总局办公厅关于落实国家发展改革委等 4 部门清理规范涉企经营服务性收费有关工作的通知》（质检办财函〔2017〕

509 号) : http://www.bjciq.gov.cn/Contents/shoufei/shoufeiyiju/content_52260.html; 《质检总局关于降低检疫处理收费标准等事宜的通知》(国质检财函〔2017〕137号): <http://www.ahciq.gov.cn/chizhou/zhengwugongkai/zfxgkml/sfgs/shoufeiyiju/8aa286035b64afa5015bf6a9eca61d3c.shtml>

(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》;(见以下链接1)

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》;(见以下链接2)

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。(见以下链接3)

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》;(见以下链接4)

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》。(见以下链接5)

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。

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。

相关链接

1. 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》：<http://www.customs.gov.cn/publish/portal0/tab38320/info59255.htm>
2. 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》：<http://www.customs.gov.cn/publish/portal0/tab49576/info428675.htm>
3. 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：<http://www.customs.gov.cn/customs/302427/302442/gljdhcd/index.html>
4. 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》：<http://www.customs.gov.cn/publish/portal0/tab49564/info692855.htm>
5. 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》：<http://www.customs.gov.cn/publish/portal0/tab399/info692816.htm>
6. 海关相关部门编撰出版《海关总署商品归类决定》、《重点进出口商品归类及申报手册》、《〈规范申报目录〉要素释义及应用指南》、《中华人民共和国海关关税条例》、《中华人民共和国海关估价办法》等，其中部分图书在海关总署网站有内容及购书渠道介绍：<http://www.customs.gov.cn/customs/302427/302443/index.html>

(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》，海关总署和质检总局门户网站都公开了相关优惠原产地规则。（见以下链接 1、2）

总体评价

中国海关和检验检疫部门有关原产地规则的法律法规公开透明。

相关链接

1. 普通货物原产地规则，包括：

内容	文件名称	网址
一般原产地	国务院令 第 416 号公布《中华人民共和国进出口货物原产地条例》	http://www.customs.gov.cn/publish/portal0/tab399/info3579.htm
	《关于非优惠原产地规则中实质性改变标准的规定》	http://www.aqsiq.gov.cn/xxgk_13386/jgfl/tgyws/200701/t20070105_23785.htm
	质检总局令 第 114 号公布《中华人民共和国非优惠原产地证书签证管理办法》	http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20092010/201210/t20121015_235242.htm
普惠制	国检务〔1996〕72 号《国家进出口商品检验局关于印发〈实施“未再加工证明”签证管理规定（试行）〉的通知》	http://www.cqn.com.cn/news/zjpd/jcgy/77692.html
	《中华人民共和国普遍优惠制原产地证明书签证管理办法》	http://www.ccic.com/web/static/articles/catalog_ff8080812c3019e0012cc47e550e02d8/2010-12-16/article_ff8080812c3019e0012cdd5ba1920421/ff8080812c3019e0012cdd5ba1920421.html
	国检务〔1990〕317 号《国家商检局关于下发〈中华人民共和国普遍优惠制原产地证明书签证管理办法实施细则〉的通知》	http://www.chinaport.gov.cn/zcfg/zjl/zhywfg/zhyw/7017.htm
	国检务〔1993〕248 号《国家商检局关于下发〈关于加强普惠制产地证签证调查几点意见〉和〈产地证签证人员签证资格审批管理规定（试行）〉的通知》	http://www.aqsiq.gov.cn/xxgk_13386/xxgkzftl/zcfg/201210/t20121016_241717.htm
原产地标记	国检法〔2001〕51 号《国家出入境检验检疫局关于印发〈原产地标记管理规定〉和〈原产地标记管理规定实施办法〉的通知》	http://www.mofcom.gov.cn/article/bh/200301/20030100063308.shtml
金伯利证书	联合公告 2002 年第 132 号质检总局等六部委关于《金伯利进程国际证书制度》的联合公告	http://www.aqsiq.gov.cn/xxgk_13386/xxgkzftl/zcfg/201210/t20121016_250854.htm

内容	文件名称	网址
原产地标记	国检法〔2001〕51号《国家出入境检验检疫局关于印发〈原产地标记管理规定〉和〈原产地标记管理规定实施办法〉的通知》	http://www.mofcom.gov.cn/article/bh/200301/20030100063308.shtml
金伯利证书	联合公告 2002 年第 132 号质检总局等六部委关于《金伯利进程国际证书制度》的联合公告	http://www.aqsiq.gov.cn/xxgk_13386/xxgkztl/zcfg/201210/t20121016_250854.htm
自由贸易协定	海关总署、商务部、国家质检总局公告 2003 年第 81 号《关于发布〈中国—东盟自由贸易区原产地规则〉的公告》	http://www.customs.gov.cn/publish/portal0/tab399/info8535.htm
	《关于全面实施中国—东盟自贸区货物贸易协定签发原产地证书 FORM E 的通知》	http://www.aqsiq.gov.cn/xxgk_13386/xxgkztl/zcfg/201210/t20121016_250862.htm
	海关总署、商务部、质检总局公告 2005 年第 32 号《关于公布〈中国—东盟自贸区原产地规则〉项下“产品特定原产地标准（第一批）”的公告》	http://www.aqsiq.gov.cn/xxgk_13386/xxgkztl/zcfg/201210/t20121016_250852.htm
	《关于签发中国—巴基斯坦自由贸易区原产地证书的通知》	http://www.aqsiq.gov.cn/xxgk_13386/xxgkztl/zcfg/201210/t20121016_250865.htm
	海关总署、质检总局公告 2005 年第 66 号《关于我国出口的关于中巴自贸区早期收获实施的联合公告》	http://www.customs.gov.cn/publish/portal0/tab399/info16616.htm

内容	文件名称	网址
自由贸易协定	海关总署、商务部、质检总局联合公告 2005 年第 67 号《关于发布〈中国—巴基斯坦自由贸易区原产地规则〉的公告》	http://www.customs.gov.cn/publish/portal0/tab399/info16620.htm
	《关于签发中国—智利自由贸易区原产地证书 FORM F 的通知》	http://www.aqsiq.gov.cn/xxgk_13386/jgfl/tgyws/200610/t20061025_2722.htm
	国质检通函〔2008〕654 号《关于签发中国—新西兰自由贸易区优惠原产地证明书有关事项的通知》	http://www.aqsiq.gov.cn/jgfl/tgyws/zcfg/201210/t20121016_250867.htm
	质检总局公告 2008 年第 139 号《关于签发〈中国—新加坡自由贸易协定〉优惠原产地证明书的公告》	http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2008/200901/t20090105_238205.htm
	海关总署、商务部、国家质检总局联合公告 2008 年第 100 号《关于发布中国—新加坡自由贸易协定原产地规则的联合公告》	http://www.customs.gov.cn/publish/portal0/tab514/info155983.htm
	国质检通〔2008〕604 号《关于签发中国—新加坡自由贸易区优惠原产地证明书有关事项的通知》	http://www.foodmate.net/law/qita/186927.html
	国质检通函〔2010〕90 号《关于签发中国—秘鲁自由贸易区优惠原产地证明书有关事项的通知》	http://www.aqsiq.gov.cn/xxgk_13386/tzdt/zztz/201003/t20100301_241126.htm
	质检总局公告 2014 年第 72 号《质检总局关于中国—东盟、中国—新加坡自贸协定产品特定原产地规则转版的公告》	http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2014/201407/t20140710_417386.htm

内容	文件名称	网址
自由贸易协定	质检总局公告 2014 年第 60 号 《关于〈中国—新西兰自贸协定〉 项下产品特定原产地规则转版 对应表的公告》	http://www.aqsiq.gov.cn/xxgk_13386/ jlgg_12538/zjgg/2014/201405/ t20140528_413659.htm
	质检总局公告 2014 年第 56 号 《关于受理签发中国—冰岛自 由贸易协定原产地证明的公告》	http://www.aqsiq.gov.cn/xxgk_13386/ jlgg_12538/zjgg/2014/201405/ t20140529_413802.htm
	质检总局公告 2014 年第 54 号 《关于受理签发中国—瑞士自 由贸易协定原产地证明的公告》	http://www.aqsiq.gov.cn/xxgk_13386/ jlgg_12538/zjgg/2014/201405/ t20140514_412472.htm
	质检总局公告 2015 年第 147 号 《关于受理签发中国—澳大利 亚自由贸易协定原产地证书的 公告》	http://www.aqsiq.gov.cn/xxgk_13386/ jlgg_12538/zjgg/2015/201512/ t20151211_456282.htm
	质检总局公告 2015 年第 146 号 《关于受理签发中国—韩国自 由贸易协定原产地证书的公告》	http://www.aqsiq.gov.cn/xxgk_13386/ jlgg_12538/zjgg/2015/201512/ t20151211_456287.htm
	《关于实施中国—东盟自由贸 易协定原产地规则签证操作程 序修订案有关事项的通知》	http://www.aqsiq.gov.cn/xxgk_13386/ tzdt/zdtz/201012/t20101231_241123.htm
	海关总署、商务部、国家质检 总局联合公告 2007 年第 77 号 《关于公布〈《亚太贸易协定》 原产地证书签发与核查操作程 序〉》	http://www.customs.gov.cn/publish/ portal0/tab399/info94035.htm
	《关于签发〈海峡两岸经济合 作框架协议〉早期收获计划项 下原产地证书有关事项的通知》	http://www.aqsiq.gov.cn/xxgk_13386/ jgfl/tgyws/201012/t20101231_174611. htm

内容	文件名称	网址
自由贸易协定	海关总署公告 2011 年第 83 号 《关于公布 2012 年版 ECFA 货物贸易早期收获产品特定原产地规则的公告》	http://www.customs.gov.cn/publish/portal0/tab515/info353844.htm
	海关总署公告 2016 年第 39 号 《关于中韩自贸协定原产地电子联网及进出口货物报关单填制规范有关事宜的公告》	http://www.customs.gov.cn/publish/portal0/tab49659/info806074.htm
综合	海关总署公告 2015 年第 73 号 《海关总署 国家质量监督检验检疫总局关于原产地证书相关数据信息共享的公告》	http://www.customs.gov.cn/publish/portal0/tab49661/info783339.htm
	国检法〔2000〕227 号《关于印发〈原产地证电子签证管理办法〉的通知》	http://tgyws.aqsiq.gov.cn/jcgw/gfxwj/201502/P020150204539108312794.pdf

2. 优惠原产地规则：<http://www.customs.gov.cn/publish/portal0/tab49619/>。包括：

内容	文件
自由贸易协定	《中国—秘鲁自由贸易协定》
	《中国—新加坡自由贸易协定》
	《中国—新西兰自由贸易协定》
	《中国—智利自由贸易协定》
	《中国—巴基斯坦自由贸易协定》
	《中国—东盟全面经济合作框架协议》
	《中华人民共和国海关进出口货物优惠原产地管理规定》
	《海峡两岸经济合作框架协议》货物贸易早期收获计划
优惠贸易安排	对台湾地区农产品零关税优惠措施

内容	文件
优惠贸易安排	《中华人民共和国海关最不发达国家特别优惠关税待遇进口货物原产地管理办法》
	《内地与澳门关于建立更紧密经贸关系安排》
	《内地与香港关于建立更紧密经贸关系安排》
其他	《亚太贸易协定》

(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《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《通关标准化手册》可以通过亚马逊等渠道购买获得。（见以下链接 1）

中国海关门户网站设置的通关参数查询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。（见以下链接 2）

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。（见以下链接 3）

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〉？》以及其他相关信息。（见以下链接 4、5、6）

国家质检总局、商务部等相关部门也发布了相关信息。（见以下链接 7）

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。

相关链接

1. 《通关标准化手册》公开发售：
https://www.amazon.cn/s/ref=nb_sb_noss_1?__mk_zh_CN=%E4%BA%9A%E9%A9%AC%E9%80%8A%E7%BD%91%E7%AB%99&url=search-alias%3Daps&field-keywords=%E9%80%9A%E5%85%B3%E6%A0%87%E5%87%86%E5%8C%96%E6%89%8B%E5%86%8C
2. 中国海关门户网站通关参数查询栏目：<http://www.customs.gov.cn/customs/302427/302442/tgcs/index.html>
3. 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》：<http://www.customs.gov.cn/publish/portal0/tab38320/info4345.htm>
4. 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〉？》：<http://www.customs.gov.cn/publish/portal0/tab3400/info5329.htm>
5. 海关总署令第 43 号《中华人民共和国禁止、限制进出境物品表》：<http://www.customs.gov.cn/publish/portal0/tab517/info10510.htm>
6. 中国海关门户网站提供禁止、限制进出口货物系列问答指导：<http://www.customs.gov.cn/publish/portal0/tab3400/>
7. 《质检总局关于调整进口旧机电产品检验监管的公告》（2014 年第 145 号）给出了列入《检验监管措施清单》管理措施表 1 的进口旧机电产品为禁止入境货物：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2014/201501/t20150104_429424.htm；商务部、海关总署、质检总局令 2008 年第 7 号《机电产品进口管理办法》第二章“禁止进口”：<http://www.mofcom.gov.cn/aarticle/b/c/200804/20080405506217.html>；中华人民共和国商务部令 2007 年第 7 号公布《中国禁止进口限制进口技术目录》：<http://www.mofcom.gov.cn/aarticle/b/g/200712/20071205295018.html>

（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》。(见以下链接1)

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》。(见以下链接2)

《中华人民共和国产品质量法》。(见以下链接3)

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》。(见以下链接4)

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》。(见以下链接5)

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》。(见以下链接6)

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》。(见以下链接7)

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》。(见以下链接8)

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》。(见以下链接9)

检验检疫:

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》。(见以下链接10)

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》。(见以下链接11)

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》。(见以下链接12)

《进出口乳品检验检疫监督管理办法》。(见以下链接13)

《进口棉花检验监督管理办法》。(见以下链接14)

国务院令 第390号公布了《中华人民共和国认证认可条例》。(见

以下链接 15)

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。

相关链接

1. 1996 年 3 月 17 日中华人民共和国主席令第六十三号公布《中华人民共和国行政处罚法》：http://www.gov.cn/banshi/2005-08/21/content_25101.htm
2. 2000 年 7 月 8 日中华人民共和国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》：http://www.gov.cn/gongbao/content/2000/content_60340.htm
3. 《中华人民共和国产品质量法》：<http://www.sda.gov.cn/WS01/CL0784/91772.html>
4. 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》：http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/201307/t20130710_366091.htm
5. 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》：http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/201510/t20151021_452045.htm
6. 国务院令 第 420 号公布《中华人民共和国海关行政处罚实施条例》：<http://www.customs.gov.cn/publish/portal0/tab399/info3485.htm>
7. 海关总署第 159 号令公布《中华人民共和国海关办理行政处罚案件程序规定》：<http://www.customs.gov.cn/publish/portal0/tab3889/info59326.htm>
8. 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》：<http://www.customs.gov.cn/publish/portal0/tab49660/info551084.htm>
9. 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》：<http://www.customs.gov.cn/publish/portal0/tab507/info20299.htm>

10. 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》：http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200711/t20071106_52208.htm

11. 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》：http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200711/t20071106_52202.htm

12. 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》：http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200711/t20071106_52200.htm

13. 《进出口乳品检验检疫监督管理办法》：http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/201306/t20130613_361189.htm

14. 《进口棉花检验检疫监督管理办法》：http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/201306/t20130626_363127.htm

15. 国务院令 第 390 号公布了《中华人民共和国认证认可条例》：http://www.aqsiq.gov.cn/xxgk_13386/jgfl/zfdcs/zcfg/201210/t20121017_265705.htm

(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》;(见以下链接 1)

《中华人民共和国行政复议法》。(见以下链接 2)

海关 & 检验检疫:

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》;(见以下链接 3)

海关总署令 第 166 号《中华人民共和国海关行政复议办法》;(见以下链接 4)

《中华人民共和国海关行政处罚听证办法》(海关总署令第 145 号); (见以下链接 5)

质检总局公告 1999 年第 7 号《出入境检验检疫行政复议办法》。(见以下链接 6)

质检总局令第 85 号《出入境检验检疫行政处罚程序规定》。(见以下链接 7)

《质量监督检验检疫行政许可实施办法》。(见以下链接 8)

《质量监督检验检疫行政执法证件管理办法》。(见以下链接 9)

《质量监督检验检疫行政处罚裁量权适用规则》。(见以下链接 10)

总体评价

海关 & 检验检疫:

充分实施。

相关链接

1. 《中华人民共和国行政诉讼法》: http://www.spp.gov.cn/sscx/201502/t20150217_91466.shtml
2. 《中华人民共和国行政复议法》: http://www.gov.cn/banshi/2005-08/21/content_25100.htm
3. 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》: <http://www.customs.gov.cn/publish/portal0/tab399/info4301.htm>
4. 海关总署令第 166 号《中华人民共和国海关行政复议办法》: <http://www.customs.gov.cn/publish/portal0/tab399/info83560.htm>
5. 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》: <http://www.customs.gov.cn/publish/portal0/tab2746/info18595.htm>
6. 质检总局公告 1999 年第 7 号《出入境检验检疫行政复议办法》: http://jyqgs.aqsiq.gov.cn/wjgg/sjwj/200610/t20061024_2339.htm
7. 质检总局令第 85 号《出入境检验检疫行政处罚程序规定》: http://www.gov.cn/flfg/2006-03/13/content_225816.htm
8. 《质量监督检验检疫行政许可实施办法》: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/201307/t20130705_365385.htm
9. 《质量监督检验检疫行政执法证件管理办法》: http://www.aqsiq.gov.cn/xxgk_13386/jlwg_12538/zjl/2016/201612/

t20161227_479739.htm

10.《质量监督检验检疫行政处罚裁量权适用规则》：http://www.aqsiq.gov.cn/xxgk_13386/xxgkzftl/zcfg/201210/t20121017_285066.htm

(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。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 互认等信息有一定涉及。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较为详细深入的解读。检验检疫部门公布了部分相关信息。（见以下链接 1、2）

总体评价

实施不完全充分。

建议

及时公布中国和其他国家缔结协定的具体内容。

相关链接

- 1.《中华人民共和国国家质量监督检验检疫总局与苏丹共和国标准计量组织谅解备忘录》：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2013/201310/t20131008_380220.htm
- 2.《哈萨克斯坦大豆输华植物检疫要求议定书》：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2017/201701/t20170122_481663.htm

(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。（见以下链接 1、2、3）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过《进口关税配额管理货物目录》。（见以下链接 4）

总体评价

充分实施。

相关链接

有关粮食、棉花的关税配额：

1. 国家发展和改革委员会公告 2017 年第 14 号：http://jms.ndrc.gov.cn/gzdt/201709/t20170930_862785.html

有关羊毛的关税配额：

2. 商务部 2016 年第 66 号公布《2017 年羊毛、毛条进口关税配额管理实施细则》：<http://www.mofcom.gov.cn/article/b/e/201611/20161101687295.shtml>

有关食糖的关税配额：

3. 商务部公告 2016 年第 53 号公布《关于 2017 年食糖进口关税配额申请和分配细则的公告》：<http://www.mofcom.gov.cn/article/b/e/201610/20161001406993.shtml>

进口关税配额管理货物目录：

4. 《进口关税配额管理货物目录》：<http://www.mofcom.gov.cn/article/bh/200301/20030100066079.shtml>

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

海关：

《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。

检验检疫：

《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

海关 & 检验检疫：

互联网已经成为中国海关、质检及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。

总体评价

海关 & 检验检疫：

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

海关：

《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。”

检验检疫：

《质检总局政府信息公开指南》规定：

“四、政府信息获取方式

.....

(二) 依申请公开政府信息。

1. 申请受理机构。

受理机构为质检总局政府信息公开办公室，办公时间为
8：30—17：30（节假日除外）；

联系电话：010-82261627；

通信地址：北京市海淀区马甸东路9号；

邮政编码：100088；

电子邮箱地址：zjxxgk@aqsiq.gov.cn。”

实施情况

海关 & 检验检疫：

通过海关及质检门户网站，可获得各个口岸海关及质检机构的办公地址以及上述机构的办公电话。（见以下链接 1、2）

总体评价

海关 & 检验检疫:

充分实施。

相关链接

1. 中国海关关区分布示意图 (含网址、电话): <http://www.customs.gov.cn/customs/qghg24/index.html>
2. 中国的 WTO/TBT-SPS 协定咨询点: <http://www.strrc.org.cn/index.jsp>, <http://www.tbt-sps.gov.cn/page/cwtoz/Indexquery.action>

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

海关:

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, 本条所列绝大部分内容没有。

检验检疫:

质检总局网站有英文版, 但几乎所有法规性质的内容只有英文目录, 内容链接均为汉语版本。

总体评价

海关 & 检验检疫:

实施不充分。

建议

海关 & 检验检疫:

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

海关 & 检验检疫：

自 2001 年中国加入 WTO 以来，包括商务部、海关、质检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。

质检总局网站内设搜索引擎功能较差，搜索结果排序不科学，一些重要的检验检疫法规甚至无法搜到。

总体评价

海关 & 检验检疫：

海关实施相对充分，检验检疫部门仍有较大改进空间。

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

海关：

《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。”

检验检疫：

《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。

.....

(二) 依申请公开政府信息。

1. 申请受理机构。

受理机构为质检总局政府信息公开办公室，办公时间为

8:30—17:30（节假日除外）；

联系电话：010-82261627；

通信地址：北京市海淀区马甸东路9号；

邮政编码：100088；

电子邮箱地址：zjxxgk@aqsiq.gov.cn。

5. 当面递交申请。

申请人填写《政府信息公开申请表》后，请与质检总局政府信息公开办公室联系，当面递交申请。”

实施情况

海关 & 检验检疫：

中国海关及质检机构对外办公窗口均接受公众咨询。

海关及质检机构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。

检验检疫部门连续发布 WTO/TBT-SPS 中国国家咨询点报告。（见以下链接 1）

但截至目前，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承担。

总体评价

海关 & 检验检疫：

实施较充分，但咨询点建立方面不统一、不完善。

检验检疫与技术监督共用一套“12365”系统，检验检疫专业细分仍有提升空间。

建议

海关 & 检验检疫：

海关及质检机构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，检验检疫涉及三检一局（商检、动植物检、卫检，食品），技术专业性强，建议提升“12365”系统话务员的综合专业技术业务水平和能力。

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。

相关链接

1. 检验检疫部门连续发布 WTO/TBT-SPS 中国国家咨询点报告：<http://www.tbt-sps.gov.cn/zxdbg/getList.action>

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

海关：

《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。”

检验检疫:

《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 & 检验检疫:

海关、质检机构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。

总体评价

海关 & 检验检疫:

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

海关:

《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。”

检验检疫：

《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：

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。

检验检疫：

提供网上咨询，但没有规定时限。

总体评价

海关 & 检验检疫：

实施不充分。

建议

海关 & 检验检疫：

将各类咨询及回复情况，包括回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，《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。（见以下链接 1）

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。

相关链接

1. 《国务院关于同意建立国务院贸易便利化工作部际联席会议制度的批复》（国函〔2016〕59 号）：http://www.gov.cn/zhengce/content/2016-04/06/content_5061542.htm

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

国家：

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》第五十八条明确：行政法规在起草过程中，应当广泛听取有关机关、组织和公民的意见。听取意见可以采取座谈会、论证会、听证会等多种形式。（见以下链接 1）

2001 年 11 月，国务院令第 321 号、第 322 号分别颁布《行政法规制定程序条例》、《规章制定程序条例》，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》规定的立法民主原则。（见以下链接 2、3）

海关 & 检验检疫：

中国海关制定颁布了相应的部门规章。

2008 年 12 月，海关总署令 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。（见以下链接 4）

质检总局令第 15 号颁布了《规章制定程序规定》，其中第二十四条规定：对重要的规章草案送审稿以及涉及的主要问题有意见分歧的规章草案送审稿，法规司可以组织召开座谈会、

论证会、听证会等，充分听取意见，研究论证。（见以下链接 5）两相比较，海关总署令第 180 号《立法工作管理规定》中有关行政相对人参与立法的条款比质检总局令第 15 号《规章制定程序规定》更加清晰明确。

实施情况

国家：

中国政府法制信息网和全国人大都在网上设有法律草案征集意见相应栏目。（见以下链接 6）

海关：

实施情况待加强。

中国海关门户网站设置了专门栏目征求意见；2016 年，网站公布的征求意见项目共 1 份，征求立法建议 1 次。（见以下链接 7）海关总署立法听证活动，从 2005 年颁布《中华人民共和国海关立法工作管理规定》至 2016 年 12 月的 11 年间，仅于 2015 年 6 月就修订《中华人民共和国海关加工贸易单耗管理办法》召开过一次立法听证会。

检验检疫：

质检总局在其官网上专门设置了公众意见征集和在线调查栏目。2016 年，官方网站公布的征求意见项目共 10 份；2017 年截至 10 月 31 日，官方网站公布的征求意见部门规章项目共 6 个。无立法听证活动。（见以下链接 8）

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。（见以下链接 9）

2017 年度截至 10 月 31 日在国务院法制办网站征求意见的检验检疫相关项目有 4 个。（见以下链接 10）

总体评价

海关：

制度安排基本到位，但实施情况待加强。

检验检疫：

制度安排不如海关明确，但实施情况好于海关。

建议

海关：

采取有效措施，使 180 号署令相关规定得到充分实施。

海关 & 检验检疫：

1. 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；
2. 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。
3. 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。

相关链接

1. 第十二届全国人民代表大会第三次会议《关于修改〈中华人民共和国立法法〉的决定》修订后的《中华人民共和国立法法》：http://www.npc.gov.cn/npc/dbdhhy/12_3/2015-03/18/content_1930713.htm
2. 中华人民共和国国务院令第 321 号《行政法规制定程序条例》：http://www.gov.cn/gongbao/content/2002/content_61545.htm
3. 中华人民共和国国务院令第 322 号《规章制定程序条例》：http://www.gov.cn/gongbao/content/2002/content_61556.htm
4. 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》：<http://www.customs.gov.cn/publish/portal0/tab38320/info157799.htm>
5. 质检总局令第 15 号《规章制定程序规定》：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20012002/200610/t20061027_239114.htm
6. 中国政府法制信息网—公开征求意见系统：<http://zqyj.chinalaw.gov.cn/index>；全国人大法律草案征集意见：http://www.npc.gov.cn/npc/flcazqyj/node_8176.htm
7. 海关总署征求意见栏目：<http://www.customs.gov.cn/default.aspx?tabid=5532>
8. 质检总局公众意见征集和在线调查栏目：<http://www.aqsiq.gov.cn>

gov.cn/gzcypt/zjdc/cayjzj/

9. 强制性国家标准对外通报: <http://www.sac.gov.cn/gzfw/ggcx/wtotb/>; 中国对 WTO 成员国法律、法规、强制性国家标准等技术法规通报: <http://www.tbt-sps.gov.cn/tbtTbcx/getList.action?pageType=1&tbtsp=1>, <http://www.tbt-sps.gov.cn/tbtTbcx/getList.action?pageType=3&tbtsp=2>

10. 《质检总局关于〈出口食品生产企业备案管理规定〉(征求意见稿)公开征集意见的通知》: http://www.chinalaw.gov.cn/art/2017/6/22/art_33_205489.html; 《质检总局关于〈认证机构管理办法〉(征求意见稿)公开征集意见的通知》: http://www.chinalaw.gov.cn/art/2017/6/22/art_33_205490.html; 《国务院法制办公室关于公布〈中华人民共和国标准化法(修订草案征求意见稿)〉公开征求意见的通知》: http://www.chinalaw.gov.cn/art/2016/3/22/art_33_204015.html; 《国务院法制办公室关于公布〈中华人民共和国食品安全法实施条例(修订草案送审稿)〉公开征求意见的通知》: http://www.chinalaw.gov.cn/art/2016/10/19/art_33_204146.html

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

海关:

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。”
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。”

检验检疫：

《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。”

《国家质量监督检验检疫总局规章制定程序规定》（总局令第 190 号）第三十二条规定：“除法律、行政法规另有规定的，规章应当自公布之日起至少 30 日后施行。”（见以下链接 1）

实施情况

海关：

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。”但对 2010—2016 年中国海关门户网站公布相关规章的情况进行初步统计，未达到此要求的情况较多。可见在法律法规的公布时效方面，海关还有不少提高的空间。

情况	数量	天数	总量中占比
署令发布之日与署令生效之日相同	10	0	22.22%
署令发布之日早于署令生效之日	35	26	77.78%
其中：署令发布早于署令生效 30 天以上	21	42	46.67%
署令发布早于署令生效 1—30 天	14	2	31.11%
署令发布之日晚于署令生效之日	0	0	0.00%
合计（编号 186—230 号）	45		

检验检疫：

质检总局没有此类时限要求，但如果参照上述标准，情况比海关要好。

情况	数量	天数	总量中占比
总局令发布之日与总局令生效之日相同	10	0	15.38%
总局令发布之日早于总局令生效之日	55	78	84.62%
其中：总局令发布早于总局令生效 30 天以上	53	81	81.54%
总局令发布早于总局令生效 1—30 天	2	15	3.08%
总局令发布之日晚于总局令生效之日	0	0	0.00%
合计（编号 125—186 号，其中 148 号缺失，部分属于重新修订）	65		

总体评价**海关 & 检验检疫：**

实施不充分。

建议**海关 & 检验检疫：**

相关规章应在实施之日的 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。

相关链接

1. 《国家质量监督检验检疫总局规章制定程序规定》（总局令第 190 号）：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2017/201710/t20171018_499847.htm

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

海关 & 检验检疫：

无明文规定。

实施情况

海关 & 检验检疫：

中国海关及质检机构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。

但目前中国海关及质检机构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

海关 & 检验检疫：

实施态度积极，但未能制度化、规范化。

建议

海关 & 检验检疫：

1. 中国海关及质检机构制定、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

中国海关制定并颁布了有关行政裁定的法律规章，包括：

预裁定：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》。（见以下链接 1）

预归类：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》。（见以下链接 2）

预审价：海关总署令第 124 号《中华人民共和国海关进出口货物征税管理办法》第十条：纳税义务人在货物实际进出口前，可以按照有关规定向海关申请对进出口货物进行商品预归类、价格预审核或者原产地预确定。海关审核确定后，应当书面通知纳税义务人，并在货物实际进出口时予以认可。（见以下链接 3）

原产地预确定：国务院令第 416 号《中华人民共和国进出口货物原产地条例》第十二条规定：进口货物进口前，进口货物的收货人或者与进口货物直接相关的其他当事人，在有正当理由的情况下，可以书面申请海关对将要进口的货物的原产地作出预确定决定。（见以下链接 4）

此外，海关总署于 2011 年、2012 年分别以通知方式对各直属海关开展价格预审核以及原产地预确定事项作出了规定：

1. 署税发〔2011〕419 号《进口货物价格预审核管理暂行规定》，对企业提出价格预审核作出相应规定；（见以下链接 5）；

2. 原产地预确定：署税发〔2012〕129 号《海关总署关于印发〈进口货物原产地预确定暂行规定〉的通知》。（见以下链接 6）

北京、上海、广州、青岛等大部分直属海关根据署税发〔2011〕419 号通知，制定了适用于本关范围的进口货物价格预审核的具体实施操作管理制度。

上海、海口、江门、福州等部分直属海关根据署税发〔2012〕129 号通知，制订了适用于本关范围的原产地预确定的具体实施操作管理制度。（见以下链接 7）

实施情况

自 2001 年 12 月 24 日发布、2002 年 1 月 1 日起施行的总署令第 92 号《中华人民共和国海关行政裁定管理暂行办法》至 2017 年 10 月底的 16 年间，公开渠道可以查询获得的有关预裁定的实例仅有：

1. 2015 年 6 月 3 日，海关总署 2015 年第 28 号《关于公布商品归类行政裁定的公告》，对商品名称为“偏光片（偏光板）”的商品作出归类行政裁定。（见以下链接 8）
2. 2015 年 9 月 14 日，海关总署公告 2015 年第 41 号《关于公布 2015 年商品归类行政裁定（II）的公告》，对商品名称为“园区观光车”、商品名称为“全身 X 射线计算机断层扫描系统用扫描架”、商品名称为“四溴双酚 A”的三项商品作出归类行政裁定。（见以下链接 9）
3. 2016 年 5 月 6 日，海关总署公告 2016 年第 31 号《关于公布 2016 年商品归类行政裁定（III）的公告》，对“雷诺嗦”的商品归类作出行政裁定。（见以下链接 10）
4. 2016 年 5 月 26 日，海关总署公告 2016 年第 33 号《关于公布 2016 年商品归类行政裁定（IV）的公告》，对“医用带针合成可吸收性外科缝线”、“iPod nano7”、“供料器”等几项商品作出行政裁定。（见以下链接 11）
5. 2016 年 12 月 8 日，海关总署公告 2016 年第 78 号《关于公布 2016 年商品归类行政裁定（V）的公告》，对“穿戴式电脑及其配件”的商品归类作出行政裁定。（见以下链接 12）
6. 2017 年 6 月 6 日，海关总署 2017 年第 21 号《关于公布 2017 年商品归类行政裁定（I）的公告》，对“电梯导轨”、“电梯导轨支架”和“电梯底坑底座”的商品归类作出行政裁定。（见以下链接 13）
7. 2017 年 7 月 20 日，海关总署公告 2017 年第 31 号《关于公布 2017 年商品归类行政裁定（II）的公告》，对“制动主缸”的商品归类作出行政裁定。（见以下链接 14）
8. 2017 年 7 月 31 日，海关总署公告 2017 年第 35 号《关于公布 2017 年原产地行政裁定（I）的公告》，对来源于新西兰的“安佳脱脂奶粉”的原产地作出行政裁定，这是中国海关作出的首次原产地行政裁定。（见以下链接 15）截至 2017 年 10 月底，海关行政裁定的申请企业均来自上海。有关原产地预确定、进

口货物价格预审核制度，从官方网站搜索获得的信息看，仅有部分地方海关零星实施，实际案例几乎没有。

自 2016 年起，中国海关开始逐步实施归类尊重先例制度，并于当年 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。（见以下链接 16）

总体评价

总体而言，进出口商最为关切的商品归类、价格以及原产地等事项，中国海关均制定了相应的预裁定法律规章。但综合分析，有关预裁定方面目前的法律制度框架结构不简洁，相互之间，特别是预裁定管理办法和预归类、预审价以及原产地预确定规章之间缺乏整体协调，流程及要求不够规范统一。

法律规章已经制定，但法规制度本身不尽完善，实施不充分，但能够看出中国海关近年来在这方面作出的努力。

建议

1. 对现有的行政裁定以及“三预”制度进行全面梳理，按《贸易便利化协定》要求制定预裁定规章；
2. 采取必要措施，确保预裁定制度的充分实施。

相关链接

1. 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》：<http://www.customs.gov.cn/publish/portal0/tab514/info4205.htm>
2. 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》：<http://www.customs.gov.cn/publish/portal0/tab38320/info59255.htm>
3. 海关总署令第 124 号《中华人民共和国海关进出口货物征税管理办法》：<http://www.customs.gov.cn/publish/portal0/tab399/info4487.htm>
4. 2004 年颁布的国务院令第 416 号《中华人民共和国进出口货物原产地条例》：<http://www.customs.gov.cn/publish/portal0/tab399/>

info3579.htm

5. 署税发〔2011〕419号《进口货物价格预审核管理暂行规定》:

<http://www.51wf.com/law/1177034.html>

6. 署税发〔2012〕129号《海关总署关于印发〈进口货物原产地预确定暂行规定〉的通知》: [http://www.tzcpa.com/tZGJ/](http://www.tzcpa.com/tZGJ/LawsRegulationsDocument.aspx?id=21967)

[LawsRegulationsDocument.aspx?id=21967](http://www.tzcpa.com/tZGJ/LawsRegulationsDocument.aspx?id=21967)

7. 中华人民共和国海口海关 2011 年第 9 号有关价格预审核制度的公告: <http://www.customs.gov.cn/publish/portal128/tab63588/info346289.htm>

8. 海关总署公告 2015 年第 28 号《关于公布商品归类行政裁定的公告》: <http://www.customs.gov.cn/publish/portal0/tab49661/module126388/info750529.htm>

9. 海关总署公告 2015 年第 41 号《关于公布 2015 年商品归类行政裁定(Ⅱ)的公告》: <http://www.customs.gov.cn/publish/portal0/tab49659/info773284.htm>

10. 海关总署公告 2016 年第 31 号《关于公布 2016 年商品归类行政裁定(Ⅲ)的公告》: <http://www.customs.gov.cn/publish/portal0/tab49659/info797860.htm>

11. 海关总署公告 2016 年第 33 号《关于公布 2016 年商品归类行政裁定(Ⅳ)的公告》: <http://www.customs.gov.cn/publish/portal0/tab49659/info801950.htm>

12. 海关总署公告 2016 年第 78 号《关于公布 2016 年商品归类行政裁定(Ⅴ)的公告》: <http://www.customs.gov.cn/customs/302249/302266/302267/630747/index.html>

13. 海关总署公告 2017 年第 21 号《关于公布 2017 年商品归类行政裁定(Ⅰ)的公告》: <http://www.customs.gov.cn/customs/302249/302266/302267/630791/index.html>

14. 海关总署公告 2017 年第 31 号《关于公布 2017 年商品归类行政裁定(Ⅱ)的公告》: <http://www.customs.gov.cn/customs/302249/302266/302267/716922/index.html>

15. 海关总署公告 2017 年第 35 号《关于公布 2017 年原产地行政裁定(Ⅰ)的公告》: <http://www.customs.gov.cn/customs/302249/302266/302267/717299/index.html>

16. 海关总署公告 2016 年第 66 号《关于试点“归类先例辅助查询系统”的公告》: <http://www.customs.gov.cn/customs/302249/302266/302267/630734/index.html>

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

法规制度对海关作出不同类别的预裁定的时限，除商品归类决定外，规定了不同的时限要求。

	预裁定	预审价	预归类	原产地预确定
文号	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	正式受理 60 天	10 个工作日	预归类决定 15 个工作日；归类决定没有规定时限	150 天

对海关拒绝作出预裁定的，部分规定了必须提供拒绝理由，部分规定没有提及。

	预裁定	预审价	预归类	原产地预确定
文号	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
拒绝受理	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

制度未充分实施。

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部分裁定的有效期作出了规定，部分没有规定。

	预裁定	预审价	预归类	原产地预确定
文号	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
有效期	没有规定。除非撤销，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，可沿用…

实施情况

制度未充分实施。

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，中国海关的预裁定法规部分做出了明确要求，但原产地预确定的规章没有明确。

对什么情形可以撤销已经作出的预裁定，中国海关预裁定制度做出了明确规定。

	预裁定	预审价	预归类	原产地预确定
文号	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	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

实施情况

制度未充分实施。

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海关以及申请裁定当事人均有约束力。

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；

颁布的规章包含上述内容。

(b) 作出预裁定的时限；及

颁布的规章包含上述内容。

(c) 预裁定的有效期。

颁布的规章包含上述内容。

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

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》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，但有关行政裁定的复议，因制度实施不充分，目前尚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

国家：

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》（见以下链接 1）；

《中华人民共和国行政复议法》（见以下链接 2）。

海关 & 检验检疫：

中国海关依据《行政复议法》，制定颁布了《海关行政复议办法》（见以下链接 3）；

中国质检总局依据《行政复议法》，制定、颁布了《出入境检验检疫行政复议办法》（见以下链接 4）。

实施情况

海关：

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。

检验检疫：

2016 年度质检系统（因地方质量技术监督局复方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%。

总体评价

海关 & 检验检疫:

行政诉讼以及复议制度已经得到较充分的实施。

相关链接

1. 1989 年 4 月 4 日中华人民共和国主席令第 16 号公布《中华人民共和国行政诉讼法》: http://www.spp.gov.cn/sscx/201502/t20150217_91466.shtml; 该法 2017 年 6 月 27 日第十二届全国人民代表大会常务委员会第二十八次会议进行了第二次修正: http://www.npc.gov.cn/npc/xinwen/2017-06/29/content_2024894.htm
2. 1999 年 4 月 29 日中华人民共和国主席令第 16 号公布《中华人民共和国行政复议法》: http://www.gov.cn/banshi/2005-08/21/content_25100.htm
3. 海关总署令第 166 号发布《中华人民共和国海关行政复议办法》
<http://www.customs.gov.cn/publish/portal0/tab514/info83560.htm>
4. 国家出入境检验检疫局令第 7 号发布《出入境检验检疫行政复议办法》: <http://www.heciq.gov.cn/cfd/zjl/201512/a7c9cb9986f44997aacd18aced8ea953.shtml>

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:

《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。”（见以下链接 1）

检验检疫：

《出入境检验检疫行政复议办法》第十条规定：“对出入境检验检疫机关具体行政行为不服的，向作出该具体行政行为的出入境检验检疫机关的上一级主管部门申请复议。”（见以下链接 2）

实施情况

海关：

2015 年全国海关共受理行政复议申请 143 起，2016 年全国海关共受理行政复议申请 94 起。行政相对人申请海关行政复议的渠道较为畅通。

2016 年，检验检疫系统共受理行政复议申请 301 件，综合纠错率为 36.46%。

总体评价

海关 & 检验检疫：

充分实施。

相关链接

1. 海关总署令第 166 号《中华人民共和国海关行政复议办法》：
<http://www.customs.gov.cn/publish/portal0/tab514/info83560.htm>
2. 国家出入境检验检疫局令第 7 号《出入境检验检疫行政复议办法》：
<http://www.heciq.gov.cn/cfd/zjl/201512/a7c9cb9986f44997aacd18aced8ea953.shtml>

（b）对该决定进行司法上诉或审查。

规章及制度

海关：

《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。”（见以下链接 1）

《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。”（见以下链接 2）

《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”。（见以下链接 3）

《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。”（见以下链接 4）

检验检疫：

《出入境检验检疫行政复议办法》第六条规定：“公民、法人或者其他组织认为出入境检验检疫机关的具体行政行为所依据的规范性文件不合法，在对具体行政行为申请行政复议时，可以对该规范性文件一并提出审查申请。”（见以下链接 5）

实施情况

海关：

2015 年全国海关共发生行政诉讼案件 41 起。

2016 年全国海关共发生行政诉讼案件 44 起。

总体评价

海关 & 检验检疫：

充分实施。

相关链接

1. 1989 年 4 月 4 日中华人民共和国主席令第 16 号公布《中华人民共和国行政诉讼法》：http://www.spp.gov.cn/sscx/201502/t20150217_91466.shtml

2. 1999 年 4 月 29 日中华人民共和国主席令第 16 号公布《中华人民共和国行政复议法》：http://www.gov.cn/banshi/2005-08/21/content_25100.htm
3. 《中华人民共和国海关法》：<http://www.customs.gov.cn/publish/portal0/tab2747/info3420.htm>
4. 海关总署令第 166 号发布《中华人民共和国海关行政复议办法》<http://www.customs.gov.cn/publish/portal0/tab514/info83560.htm>
5. 国家出入境检验检疫局令第 7 号发布《出入境检验检疫行政复议办法》：<http://www.heciq.gov.cn/cfd/zjl/201512/a7c9cb9986f44997aacd18aced8ea953.shtml>

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。（见以下链接 1）

相关链接

1. 《中华人民共和国海关法》：<http://www.customs.gov.cn/publish/portal0/tab2747/info3420.htm>

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申诉或复议程序。

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

国家：

《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。”（见以下链接 1）

《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。（见以下链接 2）

海关：

《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。”（见以下链接 3）

检验检疫：

《出入境检验检疫行政复议办法》第二十三条规定：“复议机

关应当自受理申请之日起六十日内作出复议决定；但是法律规定的复议期限少于六十日的除外。

对于情况复杂、不能在规定的期限内作出复议决定的，经复议机关负责人批准，可以适当延长，并告知申请人和被申请人；但是延长期限最多不超过三十日。”（见以下链接 4）

总体评价

海关 & 检验检疫：

规定明确，实施充分。

相关链接

1. 1999 年 4 月 29 日中华人民共和国主席令第 16 号公布《中华人民共和国行政复议法》：http://www.gov.cn/banshi/2005-08/21/content_25100.htm
2. 《中华人民共和国行政诉讼法》：http://www.npc.gov.cn/wxzl/gongbao/2014-12/23/content_1892467.htm
3. 海关总署令第 166 号发布《中华人民共和国海关行政复议办法》：<http://www.customs.gov.cn/publish/portal0/tab514/info83560.htm>
4. 国家出入境检验检疫局令第 7 号发布《出入境检验检疫行政复议办法》：<http://www.heciq.gov.cn/cfd/zjl/201512/a7c9cb9986f44997aacd18aced8ea953.shtml>

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

国家：

《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。（见以下链接 1）

海关 & 检验检疫：

《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。”（见以下链接 2）

中国质检根据不同规定作出处罚决定并提供处罚依据（具体见 1.1.g）。

实施情况

海关 & 检验检疫：

海关、质检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

海关 & 检验检疫：

实施较为充分。

相关链接

1. 1996 年 3 月 17 日中华人民共和国主席令第 63 号《中华人民共和国行政处罚法》：http://www.gov.cn/banshi/2005-08/21/content_25101.htm
2. 海关总署令第 159 号《中华人民共和国海关办理行政处罚案件程序规定》：<http://www.customs.gov.cn/publish/portal0/tab38320/info59361.htm>

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

除海关和检验检疫外，其他边境机构均建立了相应的上诉或审查程序。

国家：

《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。”（见以下链接 1）

商务部：

《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。”（见以下链接 2）

相关链接

1. 中华人民共和国国务院令 第 532 号《中华人民共和国外汇管理条例》：http://www.gov.cn/zwggk/2008-08/06/content_1066085.htm
2. 中华人民共和国商务部令 2004 年第 7 号《商务部行政复议实施办法》：<http://www.mofcom.gov.cn/article/b/e/200406/20040600228922.shtml>

建议

海关 & 检验检疫：

《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，但不可否认的一个情况是企业行使法律救济权利时，因为：1）法律救济成本过高；2）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。海关、检验检疫机构应该采取有效措施，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

海关 & 检验检疫：

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、质检机构一旦决定对进口货物实施扣留，规定了相应的扣留程序。其中质检机构明确了“尽快”通知当事人，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、质检机构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

海关 & 检验检疫：

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, 可以指定特定的人境口岸。

中国发布了《中华人民共和国国境卫生检疫法》。(见以下链接 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。” (见以下链接 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》。(见以下链接 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。” (见以下链接 4)

中国对食品包括进出口食品安全制定了管理制度。(见以下链接

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,国家质检总局发布警示解除公告。”(见以下链接7)

总体评价

规定明确,实施充分。

相关链接

- 1.《中华人民共和国国境卫生检疫法》: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200806/t20080625_80249.htm
- 2.《中华人民共和国国境卫生检疫法实施细则》: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200711/t20071106_52200.htm
- 3.《中华人民共和国进出境动植物检疫法》: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200711/t20071106_52204.htm
- 4.《中华人民共和国进出境动植物检疫法实施条例》: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200711/t20071106_52202.htm
- 5.《中华人民共和国食品安全法》: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/201306/t20130603_360016.htm
- 6.《中华人民共和国食品安全法实施条例》: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/201306/t20130603_360008.htm
- 7.《出入境检验检疫风险预警及快速反应管理规定》: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20012002/200610/t20061027_239128.htm

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:

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。”（见以下链接 1）

检验检疫：

《中华人民共和国进出口商品检验法实施条例》第四十一条规定：“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。”（见以下链接 2）
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。”（见以下链接 3）

总体评价

海关 & 检验检疫：

规定明确，实施充分。

相关链接

1. 国务院令第 420 号《中华人民共和国海关行政处罚实施条例》：<http://www.customs.gov.cn/publish/portal166/tab66206/info674232.htm>
2. 国务院令第 447 号《中华人民共和国进出口商品检验法实施条例》：<http://www.chinalaw.gov.cn/article/fgkd/xfg/xzfg/200510/20051000055629.shtml>
3. 质检总局令第 108 号《出入境检验检疫查封、扣押管理规定》：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20072008/200807/t20080708_239305.htm

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 2014 年第 79 号《关于发布〈中华人民共和国海关化验方法〉的公告》。（见以下链接 1、2、3）

相关链接

1. 海关总署令第 176 号《中华人民共和国海关化验管理办法》：<http://www.customs.gov.cn/publish/portal128/tab41243/info277212.htm>
2. 《海关化验工作制度》：<http://www.customs.gov.cn/tabid/399/ctl/InfoDetail/InfoID/158338/mid/60432/Default.aspx?ContainerSrc=>
3. 海关总署公告 2014 年第 79 号《关于发布〈中华人民共和国海关化验方法〉的公告》：<http://www.customs.gov.cn/publish/portal0/tab49564/info723725.htm>
- 4.《海关总署解读〈中华人民共和国海关化验管理办法〉五调整》：<http://www.customs.gov.cn/publish/portal0/tab1/info165509.htm>

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：

海关有二次检验的机会。

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。”（见以下链接1）

《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。”（见以下链接2）

检验检疫：

《进出口商品复验办法》第五条规定：“报检人对检验检疫机构作出的检验结果有异议的，可以向作出检验结果的检验检疫机构或者其上级检验检疫机构申请复验，也可以向国家质检总局申请复验。受理复验的检验检疫机构或者国家质检总局负责组织实施复验。”（见以下链接3）

总体评价

海关 & 检验检疫：

规定明确，实施充分。

相关链接

1. 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》：<http://www.customs.gov.cn/publish/portal0/tab399/>

info265096.htm

2. 署税发〔2008〕511号《海关化验工作制度》：<http://www.customs.gov.cn/tabid/399/ctl/InfoDetail/InfoID/158338/mid/60432/Default.aspx?ContainerSrc=>

3. 质检总局令第77号《进出口商品复验办法》：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20052006/200610/t20061027_239290.htm

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，或在其提供第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 & 海关：

国家公布了官方认可的实验室名录、检验机构名录；（见以下链接1、2、3）

海关公布了所属的化验中心名录。（见以下链接4）

总体评价

国家 & 海关：

充分实施。

相关链接

1. 获得官方认可的实验室名录：

<https://www.cnas.org.cn/rkcx/2013/03/728834.shtml>

2. 获准认可的认证机构名录：

<https://www.cnas.org.cn/rkcx/2013/03/728833.shtml>

3. 获准认可的检验机构名录：

<https://www.cnas.org.cn/rkcx/2013/03/728835.shtml>

4. 海关总署网站设有“化验信息查询”：

<http://www3.customs.gov.cn/tabid/7090/Default.aspx>

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

海关 & 检验检疫:

按规定, 海关、质检机构均可以接受复验结果。

总体评价

海关 & 检验检疫:

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，海关及质检机构在减少收费项目，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. 商界普遍反映质检机构收费范围进一步减少；
4. 对涉及海关及质检机构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。
5. 检验检疫部门 2017 年 4 月 1 日起全面停征出入境检验检疫费，以前受理的出入境人员、货物、运输工具、集装箱及其他法定检验检疫物，仍需按照原来的规定交费，尤其是那些周期较长的业务，如进口成套设备检验、进境苗木检验检疫处理等。

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

海关 & 检验检疫：

中国海关及质检机构有关收费种类、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。（见以下链接 1、2、3、4、5、6、7）

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。（见以下链接 8）

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。(见以下链接9)

总体评价

海关 & 检验检疫:

充分实施。

相关链接

1. 海关现行行政收费: <http://www.customs.gov.cn/publish/portal0/tab49588/info719580.htm>
2. 质检机构收费信息公布: <http://120.27.27.168/TSJ/ChargePublic/Html/html/yilan.html?id=78d8f889-f3e8-4d95-b4bd-f245b79909da>
3. 出入境检验检疫收费办法: http://www.aqsiq.gov.cn/xxgk_13386/jgfl/tgyws/zcfg/201210/t20121016_250849.htm
4. 质检总局门户网站—收费公示—质检收费目录清单栏目显示,中央管理的质检系统行政事业性收费目录清单中,已无检验检疫方面的行政事业性收费: <http://120.27.27.168/TSJ/ChargePublic/Html/html/yilan.html?id=78d8f889-f3e8-4d95-b4bd-f245b79909da>
5. 检验检测机构收费、中检集团及各检验检疫局所属企事业单位检疫处理收费、各检验检疫局旅行保健中心预防免疫接种收费、认证认可机构收费仍有: <http://120.27.27.168/TSJ/ChargePublic/Html/html.html>
6. 质检总局收费类别及收费主体一览表见: <http://120.27.27.168/TSJ/ChargePublic/Html/html/yilan.html?id=b7cdf15e-4f71-48f9-acfd-3ea046b6b328>
7. 《质检收费监管指南(征求意见稿)》公开征求意见: http://www.ndrc.gov.cn/yjzx/yjzx_add.jsp?SiteId=133
8. 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》http://www.mof.gov.cn/mofhome/shuizhengsi/bgtZaiXianFuWu_1_1_11/mlqd/201510/t20151009_1493370.html
9. 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): http://szs.mof.gov.cn/bgtZaiXianFuWu_1_1_11/mlqd/201703/t20170323_2563261.html

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

海关 & 检验检疫：

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。（见以下链接 1、2、3）

相关链接

1. 质检总局的相关规定、通知：<http://jhcws.aqsiq.gov.cn/sfgl/>
2. 国质检财〔2014〕311号《质检总局关于通关单无纸化业务免计收通关单签证费的通知》：<http://jhcws.aqsiq.gov.cn/sfgl/sfyj/crjjyy/2014/>
3. 署财发〔2015〕86号《海关总署关于取消海关预归类服务等3项收费的通知》：<http://www.customs.gov.cn/publish/portal122/tab64478/info736252.htm>

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

海关：

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

注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。（见以下链接 1、2、3、4、5、6、7、8）
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。

检验检疫：

中国质检机构对众多收费项目进行了清理，已经取消了所有的行政收费。（见以下链接 9）
同时实施检验检疫行政事业性收费优惠政策。（见以下链接 10）

总体评价

海关 & 检验检疫：

充分实施。

相关链接

1. 财综〔2008〕78 号《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》：http://www.mof.gov.cn/zhengwuxinxi/caizhengwengao/caizhengbuwengao2008/wengao200811qi/200903/t20090304_118534.html
2. 财综〔2012〕97 号《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》：http://www.gov.cn/gongbao/content/2013/content_2371600.htm
3. 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》：<http://www.customs.gov.cn/publish/portal0/tab49612/info624480.htm>

4. 财综〔2012〕71号《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》：http://zhs.mof.gov.cn/zhengwuxinxi/zhengcefabu/201209/t20120925_684764.html
5. 发改电〔2014〕198号发改委、海关总署等六部委《关于整顿规范进出口环节经营性服务和收费的通知》：http://www.sdpc.gov.cn/gzdt/201407/t20140730_620592.html
6. 海关总署《关于支持外贸稳定增长的若干措施》：<http://www.customs.gov.cn/publish/portal0/tab49564/info707366.htm>
7. 署财发〔2015〕86号《海关总署关于取消海关预归类服务等3项收费的通知》：<http://www.customs.gov.cn/publish/portal122/tab64478/info736252.htm>
8. 发改价格〔2015〕1963号发改委、海关总署等七部委联合印发《关于进一步清理和规范进出口环节收费的通知》：http://jgs.ndrc.gov.cn/zcfg/201509/t20150902_750034.html
9. 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，从2017年4月1日起，质检系统停征出入境检验检疫费：<http://www.aqsiq.gov.cn/ztlm/2017/2017t/>；《关于对停征产品质量监督检验费和出入境检验检疫费等有关事宜补充说明的函》：http://www.aqsiq.gov.cn/ztlm/2017/2017t/xgwj/201703/t20170331_485402.htm
- 收费公示、目录、依据文件：<http://120.27.27.168/TSJ/ChargePublic/Html/html.html>
10. 中央批准的检验检疫行政事业性收费优惠政策目录清单（2016年度）：http://www.cqciq.gov.cn/xxgk/news/2016-11/164_9643.shtml

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

海关：

中国海关目前仅收取滞报金、滞纳金两项费用，知识产权备案费已暂停征收。

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。（见以下链接1）

海关现已无行政性收费项目。

检验检疫：

中国质检机构陆续取消了收费，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 & 检验检疫：

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。

质检机构减少收费项目有重大进步。

建议

检验检疫：

质检机构收费有必要进一步梳理、规范。

相关链接

1. 财政部、海关总署、国家质检总局、国家发展改革委、交通运输部、商务部《关于免除查验没有问题外贸企业吊装移位仓储费用全面试点工作的通知》（财行〔2016〕10号）：<http://www.mofcom.gov.cn/article/h/zongzhi/201607/20160701356218.shtml>

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

海关 & 检验检疫：

规定明确，实施充分。（见以下链接 1、2）

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。

相关链接

1. 国务院令 第 420 号《中华人民共和国海关行政处罚实施条例》：
<http://www.customs.gov.cn/publish/portal0/tab2748/info3485.htm>
2. 质检总局令 第 85 号《出入境检验检疫行政处罚程序规定》：
http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20052006/200610/t20061027_239282.htm

3.3 处罚应根据案件的事实和情节实施，并应与违反程度和严重性相符。

总体评价

海关 & 检验检疫：

规定明确，实施充分。

建议

海关 & 检验检疫：

1. 海关及质检机构目前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”），供海关工作人员执法使用。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。（见以下链接 1）

总体评价

制度完善，实施充分。

相关链接

1. 国务院令 第 420 号《中华人民共和国海关行政处罚实施条例》：
<http://www.customs.gov.cn/publish/portal0/tab2748/info3485.htm>

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。”

（见以下链接 1）

海关总署公告 2014 年第 82 号《关于公布〈海关认证企业标准〉的公告》规定：“非报关企业自查发现并主动向海关报明，被海关处以警告以及 3 万元以下罚款不计算违规次数；报关企业自查发现并主动向海关报明，被海关处以警告以及 1 万元以下罚款不计算违规次数。”（见以下链接 2）

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。（见以下链接 3）

海关总署于 2014 年七八月开始在 10 个直属海关开展企业自律管理试点工作（各直属关在关区内再选取部分隶属关），之后又在福建、天津、广东自贸区试点该项措施。例如，《关于开展企业自律管理试点工作的公告》，上海海关《关于发布〈企业自律管理工作操作指南〉的通知》，上海海关《关于在中国（上海）自由贸易试验区实施区内企业自律管理的公告》，《海关总署关于支持和促进中国（福建）（天津）（广东）自由贸易试验区建设发展的若干措施》。（见以下链接 4、5、6、7）

实施情况

中国海关逐步推进自愿披露试点工作。

海关总署于 2014 年七八月开始在 10 个直属海关开展企业自律管理试点工作（各直属关在关区内再选取部分隶属关），之后又在福建、天津、广东自贸区试点该项措施。例如，《关于开展企业自律管理试点工作的公告》，上海海关《关于发布〈企业自律管理工作操作指南〉的通知》，上海海关《关于在中国（上海）自由贸易试验区实施区内企业自律管理的公告》，《海关总署关于支持和促进中国（福建）（天津）（广东）自由贸易试验区建设发展的若干措施》。（见以下链接 4、5、6、7）

总体评价

试点工作已经开始，尚未全面实施。

建议

尽快制定、实施自愿披露的相关具体制度。

相关链接

1. 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》：<http://www.customs.gov.cn/publish/portal0/tab49564/info807275.htm>
2. 海关总署公告 2014 年第 82 号《关于公布〈海关认证企业标准〉的公告》：<http://www.customs.gov.cn/publish/portal0/tab49659/info724460.htm>
3. 海关总署令 第 230 号《〈中华人民共和国海关稽查条例〉实施办法》：<http://www.customs.gov.cn/publish/portal0/tab49564/info823478.htm>
4. 《关于开展企业自律管理试点工作的公告》：<http://www.customs.gov.cn/publish/portal107/tab62194/info710375.htm>
5. 上海海关《关于发布〈企业自律管理工作操作指南〉的通知》：<http://shanghai.customs.gov.cn/publish/portal27/tab61724/info719656.htm>
56. 上海海关公告 2014 年第 32 号《关于在中国（上海）自由贸易试验区实施区内企业自律管理的公告》：<http://www.customs.gov.cn/publish/portal27/tab61724/info712287.htm>
7. 《海关总署关于支持和促进中国（福建）（天津）（广东）自由贸易试验区建设发展的若干措施》：<http://www.customs.gov.cn/publish/portal0/tab1/info739938.htm>

3.7 本款规定应适用于对第 3.1 款所指的对过境运输的处罚。

实施情况

海关 & 检验检疫：

海关行政处罚实施条例及出入境检验检疫行政处罚程序规定同样适用过境货物。（见以下链接 1、2）

总体评价

海关 & 检验检疫：

充分实施。

相关链接

1. 国务院令 第 420 号《中华人民共和国海关行政处罚实施条例》：<http://www.customs.gov.cn/publish/portal0/tab2748/info3485.htm>
2. 质检总局令 第 85 号《出入境检验检疫行政处罚程序规定》：http://www.aqsiq.gov.cn/xxgk_13386/jlwg_12538/zjl/20052006/200610/t20061027_239282.htm

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 日实施《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。”（见以下链接 1）

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。”（见以下链接 2）

海关总署公告 2014 年第 74 号《关于明确进出口货物提前申报管理要求的公告》（二）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。”（见以下链接 3）

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（见以下链接 4 和 5）

实施情况

制度完备，但实施不充分。主要的障碍是舱单申报企业的工作习惯及担心如果提前申报舱单数据发生错误可能面临的海关处

罚。提前申报的前提是舱单数据提前传输，除了货主需要与报关企业、船代或船公司（海运）、航空公司或地面代理（空运）加强信息沟通和传递外，海关应加强对于舱单申报企业的宣传力度和容错机制，鼓励企业提前发送舱单数据，才能保证提前申报的真正实施。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。

相关链接

1. 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》：<http://www.customs.gov.cn/publish/portal0/tab399/info106314.htm>
2. 海关总署公告 2014 年第 74 号《关于明确进出口货物提前申报管理要求的公告》：<http://www.customs.gov.cn/publish/portal0/tab49564/info721895.htm>
3. 海关总署公告 2014 年第 74 号《关于明确进出口货物提前申报管理要求的公告》：<http://www.customs.gov.cn/publish/portal0/tab49564/info721895.htm>
4. 上海海关公告 2017 年第 1 号《关于明确出口“提前申报、运抵验放”通关作业模式有关事项的公告》：<http://www.customs.gov.cn/publish/portal27/tab61724/info837987.htm>
5. 长沙海关公告 2017 年第 2 号《关于实施出口“提前申报、运抵验放”通关模式相关事宜的公告》：<http://www.customs.gov.cn/publish/portal108/tab64087/info861886.htm>

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。

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。（见以下链接 1）

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。（见以下链接 2）

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、缓税利息、滞纳金、保证金和滞报金以及进口废弃电器电子产品处理基金。

初步估计电子方式支付海关税款的比率已达到 90% 以上。（见以下链接 3、4）

目前获批的第三方支付平台为：东方电子支付有限公司；上海银联电子支付服务有限公司；天津融宝支付网络有限公司；城市商业银行资金清算中心。2016 年 8 月 1 日起，最大的税费支付平台东方支付宣布停止收费，税费支付进入免费时代。（见以下链接 5）

建议

1. 尽快推进税单无纸化，进一步提升通关效率，降低通关成本；
2. 目前进口报关单如果收发货人和消费使用单位不同，又是委托给报关企业申报，由报关企业通过支付平台缴付税款的情况，

进口关税 / 增值税专用发票的“缴款单位(人)”名称栏,只能打印出报关企业和消费使用单位的名字,而收发货人的名字显示不了。这就造成收发货人在税局办理增值税业务时,被税局退单。海关应尽快解决这一技术问题,避免给纳税人带来往返海关和税局之间不停解释的麻烦。

相关链接

一些公开新闻报道中涉及各直属海关的电子支付情况:

1. 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》: <http://www.customs.gov.cn/publish/portal0/tab399/info300880.htm>
2. 海关总署公告 2017 年第 44 号《关于简化海关税费电子支付作业流程的公告》: <http://www.customs.gov.cn/customs/302249/302266/302267/734261/index.html>
3. 天津海关 2015 年 1—6 月电子支付(含电子担保)税款占全部税款比例达到 94%: <http://www.customs.gov.cn/publish/portal169/tab62564/info766184.htm>
4. 青岛海关 2013 年上半年电子支付比例达 97%: <http://www.customs.gov.cn/publish/portal0/tab65602/info622623.htm>
5. 东方支付海关税费电子支付业务自 2016 年 8 月 1 日起停止收费公告: http://www.easipay.net/notice_20160926_1.htm

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。

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。2008 年曾以内部文件形式对 AA 类企业（现为高级认证 AEO 企业）实行免担保验放。但此项制度没有相应的实施规程，各口岸海关执行情况差异较大，总体而言，受益企业十分有限。

总体评价

初步实现

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。”（见以下链接 1）

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。”（见以下链接 2）

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。

实施情况

实践中，目前的担保放行制度在担保形式、担保申请及审批程序方面不够详尽，各口岸海关实施执行存在一定差异，便利化

程度和商界期待有一定差距。

相关链接

1. 国务院令 第 581 号《中华人民共和国海关事务担保条例》：
<http://www.customs.gov.cn/publish/portal0/tab399/info239909.htm>
2. 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》：
<http://www.customs.gov.cn/publish/portal0/tab49564/info692855.htm>

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。”（见以下链接 1）

相关链接

1. 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》：
<http://www.customs.gov.cn/publish/portal0/tab399/info4487.htm>

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；”（见以下链接 1）

总体评价

此条在中国海关得到充分落实。

相关链接

1. 国务院令第 581 号发布《中华人民共和国海关事务担保条例》：
<http://www.customs.gov.cn/publish/portal0/tab399/info239909.htm>

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。”（见以下链接 1）

《中华人民共和国海关办理行政处罚案件程序规定》（海关总署第 159 号令）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。”（见以下链接 2）

总体评价

充分实施。

相关链接

1. 国务院令第 420 号《中华人民共和国海关行政处罚实施条例》：
<http://www.customs.gov.cn/publish/portal0/tab2748/info3485.htm>
2. 海关总署令第 159 号《中华人民共和国海关办理行政处罚案件程序规定》：
<http://www.customs.gov.cn/publish/portal0/tab38320/info59361.htm>

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。”（见以下链接 1）

《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。”（见以下链接 2）

总体评价

充分实施。

相关链接

1. 国务院令 第 581 号发布《中华人民共和国海关事务担保条例》：
<http://www.customs.gov.cn/publish/portal0/tab399/info239909.htm>
2. 海关总署令 159 号发布《中华人民共和国海关办理行政处罚案件程序规定》：
<http://www.customs.gov.cn/customs/302249/302266/302267/356367/index.html>

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。（见以下链接 1）

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。”（见以下链接 2、3）

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。（见以下链接 4）

实施情况

通关一体化模式下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通关一体化后，全国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。

相关链接

1. 《现代海关制度第二步发展战略规划（2006 年修订）》：
<http://www.customs.gov.cn/publish/portal0/tab7987/info720133.htm>
2. 国务院令 第 209 号发布《中华人民共和国海关稽查条例》：
<http://www.customs.gov.cn/publish/portal0/tab2748/info3605.htm>

3. 国务院令 第 670 号《国务院关于修改〈中华人民共和国海关稽查条例〉的决定》：<http://www.customs.gov.cn/publish/portal0/tab49659/info807275.htm>

4. 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》：<http://www.customs.gov.cn/customs/302249/302266/302267/711020/index.html>

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。

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》。（见以下链接 1）

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。（见以下链接 2）。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。（见以下链接 3）。

总体评价

充分实施。

相关链接

1. 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》：<http://www.customs.gov.cn/publish/portal0/tab49564/info807275.htm>
2. 海关总署令 第 230 号《关于公布〈《中华人民共和国海关稽查条例实施办法》〉的令》：<http://www.customs.gov.cn/customs/302249/302266/302267/630722/index.html>
3. 海关总署公告 2017 年第 28 号《关于开展后续核查工作公告》：<http://www.customs.gov.cn/customs/302249/302266/302267/715044/index.html>

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。”（见以下链接1）

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。（见以下链接 2）

实施情况

部分实施。

相关链接

1. 国发〔2014〕68号《国务院关于印发落实“三五”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
2. 《重新定义！“整体通关时间”和“海关通关时间”怎么算？》：<http://mp.weixin.qq.com/s/R8ZUcxgKyLJAtT5Pn-Tt2Q>

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”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。”（见以下链接 1）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。(见以下链接 2)

相关链接

1. 《出口货物通关时间压为 1.2 小时》: <http://finance.people.com.cn/n1/2017/0718/c1004-29411030.html>
2. 国质检通函〔2017〕244 号《质检总局关于做好进出口货物检验检疫放行时间测算及压缩工作的通知》: http://www.xmciq.gov.cn/xxgk/xxgkml/zcfg/tzgg/201709/t20170911_244432.htm

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

2014 年中国海关公布实施海关总署令 225 号《中华人民共和国海关企业信用管理暂行办法》,以及海关总署 2014 年第 82 号公告《海关认证企业标准》。(见以下链接 1、2)

总体评价

充分实施。

相关链接

1. 海关总署令 225 号《中华人民共和国海关企业信用管理暂行办法》: <http://www.customs.gov.cn/publish/portal127/tab62473/info724709.htm>

2. 海关总署公告 2014 年第 82 号《关于公布〈海关认证企业标准〉的公告》：<http://www.customs.gov.cn/publish/portal0/tab65598/info724300.htm>

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 225 号《中华人民共和国海关企业信用管理暂行办法》规定：“第十六条 一般认证企业适用下列管理原则和措施：

- （一）较低进出口货物查验率；
- （二）简化进出口货物单证审核；
- （三）优先办理进出口货物通关手续；
- （四）海关总署规定的其他管理原则和措施。

第十七条 高级认证企业除适用一般认证企业管理原则和措施外，还适用下列管理措施：

- （一）在确定进出口货物的商品归类、海关估价、原产地或者办结其他海关手续前先行办理验放手续；
- （二）海关为企业设立协调员；
- （三）对从事加工贸易的企业，不实行银行保证金台账制度；
- （四）AEO 互认国家或者地区海关提供的通关便利措施。”

总体评价

较充分实施。

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》第三条明确了“遵守法律法规、进出口业务规范、符合海关管理要求、未有不良记录”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》第一条明确了“组织机构控制、进出口业务控制、内部审计、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企业标准里，都对企业的偿付能力和缴税能力进行了规定：

偿付能力：（1）企业财务的速动比率在安全或者正常范围内。

（2）企业财务的资产负债率在安全或者正常范围内。

缴税能力：生产型进出口货物收发货人，上月末固定资产净值不低于其3年内向海关单笔纳税最高额。非生产型进出口货物收发货人，上年度经营性现金净流量不为负。

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》的一般认证企业标准第 24 条“商业伙伴安全”、第 25 条“货物安全”中均有此类要求。在高级认证企业标准第 26 条“人员安全”、第 27 条“商业伙伴安全”、第 28 条“货物安全”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暂行办法》取消了申请企业上一年度进出口总值 50 万美元以上、代理申报的进出口报关单及进出境备案清单总量 2 万票和 3000 票以上的规模标准，取消了新注册企业须适用当前信用等级满 1 年的时间条件。

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暂行办法》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。

中国海关正在加紧与美国、日本、澳大利亚等主要贸易国家和俄罗斯、哈萨克斯坦、马来西亚、以色列、南非等“一带一路”相关国家海关的 AEO 互认合作。中国海关的目标是，到 2020 年实现对 AEO 互认国家或地区出口值占全部总值的 80% 以上。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》，对于快件货物专门发布了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。（见以下链接 1）。

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。（见以下链接 2）

中国检验检疫出台了《出入境快件检验检疫管理办法》。（见以下链接 3）

总体评价

充分实施。

相关链接

1.2006 年 3 月 28 日海关总署令第 147 号《海关总署关于修改〈中

华人民共和国海关对进出境快件监管办法》的决定》：<http://www.customs.gov.cn/publish/portal0/tab517/info265077.htm>
2. 2016年3月24日海关总署第19号公告《关于启用新快件通关系统相关事宜的公告》：<http://www.customs.gov.cn/publish/port:10/tab49564/info789895.htm>
3. 《出入境快件检验检疫管理办法》：http://www.aqsiq.gov.cn/xxgk_13386/xxgkzftl/zcfg/201210/t20121016_250857.htm

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暂行办法》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

中国政府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。

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；”（见以下链接 1）

总体评价

较为充分实施。

相关链接

1. 国务院令 第 392 号《中华人民共和国进出口关税条例》：
<http://www.customs.gov.cn/publish/portal0/tab49659/info3487.htm>

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：

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。”（见以下链接 1）

《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。”（见以下链接 2）

实施情况

海关：

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。

总体评价

海关 & 检验检疫：

海关及质检机构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，但由于缺乏明确的制度规定和具体的操作程序，存在一定的随意性。

建议

海关 & 检验检疫：

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。

相关链接

1. 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》：<http://www.customs.gov.cn/publish/portal0/tab399/info265096.htm>
2. 《中华人民共和国海关进出口货物查验操作规程》：<http://www.customs.gov.cn/publish/portal166/tab68701/info724251.htm>

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

海关：

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

海关：

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。

海关 & 检验检疫：

另外，中国海关通过关检“三个一”（一次申报，一次查验，一次放行），加强与检验检疫部门的合作，提高易腐鲜活品的通关效率并降低查验成本。关检合作“三个一”模式2012年从广东南沙起步，2013年扩大到天津、上海等7个省份。2014年7月，海关总署和国家质检总局联合发文，要求自8月1日起，在全国推行关检合作“三个一”模式。2015年4月17日，海关总署、质检总局联合印发《2015年继续全面推进关检合作“三个一”工作方案》，推出多项措施将“三个一”全面推进到全国所有直属海关和检验检疫部门、所有通关现场、所有依法需要报关报检货物和物品，并确保统一版“一次申报系统”于4月30日起在全国上线运行，另外还要求加快“一次查验”、“一次放行”工作。海关总署和质检总局于当年5月底前进行“一次查验”、“一次放行”实现方式的调研，对关检合作“三个一”通关现场查验场所情况进行梳理，明确查验场所共享共用规则，提出指导意见。海关总署和质检总局于5月底前全面梳理关检合作“三个一”作业流程和具体操作规程，明确各作业环节的操作要求和具体标准，优化工作流程，加强关检双方现场执法作业人员的协调配合。

总体评价

海关 & 检验检疫：

“三个一”的推进有停滞的情况，2016—2017年，鲜有“三个一”实施进展情况得到披露。随着海关通关一体化的实施，海关的风险控制及查验基本由三个风控中心完成。海关三个风控中心的布控查验指定如何与国检的查验指令对接从而确保一次查验和一次放行的实施，还没有具体的操作流程。目前在基层

部分地方，关检“三个一”有流于形式的情况。如深圳的盐田港，关检联合查验由国检单方面指定。

(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。

相关链接

关于海关快速验放易腐货物的部分报道：

1.http://news.xinhuanet.com/local/2014-01/18/c_119027993.htm

2.http://www.shm.com.cn/ytrb/html/2014-07/25/content_3033390.htm

3.<http://roll.sohu.com/20150810/n418583619.shtml>

4.<http://yunnan.mofcom.gov.cn/aarticle/sjdixian/sw/201001/20100106766334.html>

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

没有获得企业因易腐货物放行受阻而抱怨的事例。

总体评价

充分实施。

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。（见以下链接 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。”（见以下链接 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。”（见以下链接 3）

2015 年 2 月 3 日，国务院发布《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），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。（见以下链接 1）

实施情况

正在推进的项目包括：

1. “单一窗口”；
2. “一站式作业”，在海关、质检、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. 推行关检“一机两屏”；
4. 实现信息共享共用机制；
5. 场地、设施公用等。

总体评价

国内边境机构合作逐步加强。

建议

对目前海关、质检两个机构分别实施各自独立的通关作业制度从机构设置角度进行研究,参考发达国家相应的机构改革经验,启动中国边境管理机构体制改革。

相关链接

1. 国发〔2014〕68号《国务院关于印发落实“三五”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
2. 国办发〔2014〕19号《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. 《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>

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

和中国大陆陆地接壤的有朝鲜、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。

实施情况

中国和陆路接壤国家海关之间的货运通道总体情况、相互间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

中国海关及检验检疫机构适时披露和拥有共同边界国家之间就《贸易便利化协定》相关内容的合作、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

国家：

《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。”（见以下链接 1）

海关：

《中华人民共和国海关关于转关货物的监管办法》（见以下链接 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》进行修改）（见以下链接 3）

实施情况

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。有清晰明确的转关运输货物通关流程。（见以下链接 4）

总体评价

充分实施。

相关链接

1. 《中华人民共和国海关法》：<http://www.customs.gov.cn/publish/portal0/tab2747/info3420.htm>
2. 海关总署令第 89 号《中华人民共和国海关关于转关货物的监管办法》：[http://gkml.customs.gov.cn/tabid/106/ctl/InfoDetail/InfoID/2528/mid/445/Default.aspx?ContainerSrc=\[G\]Containers%2f_default%2fNo+Container](http://gkml.customs.gov.cn/tabid/106/ctl/InfoDetail/InfoID/2528/mid/445/Default.aspx?ContainerSrc=[G]Containers%2f_default%2fNo+Container)
3. 海关总署令第 218 号《海关总署关于修改部分规章的决定》：<http://www.customs.gov.cn/publish/portal0/tab49564/info700509.htm>
4. 转关运输货物的通关：<http://www.customs.gov.cn/publish/portal151/tab63904/info274399.htm>

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。（见以下链接 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。

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。”（见以下链接 2）

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》第八条规定了过境货物进境时应行申报，并列明了应递交的相关单证。（见以下链接 3）

相关链接

1. 海关总署署办发〔2014〕24 号《海关总署办公厅关于印发海关权力清单的通知》所发布的《海关行政职权目录表》对此有较为明确的梳理：<http://www.customs.gov.cn/publish/portal106/tab65048/module173081/info705440.htm>

2. 进出口货物：

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》：<http://www.customs.gov.cn/publish/portal0/tab399/info265127.htm>

海关总署令第 218 号《海关总署关于修改部分规章的决定》对海关总署令第 103 号进行了部分修改：<http://www.customs.gov.cn/publish/portal0/tab49659/info701048.htm>

海关总署公告 2013 年第 19 号《关于深化通关作业无纸化改革试点工作有关事项的公告》：<http://www.customs.gov.cn/publish/portal0/tab49576/info428372.htm>

海关总署公告 2013 年第 29 号《关于公布〈通关作业无纸化报单证电子扫描文件格式标准〉及〈通关作业无纸化企业存单准入标准〉》：<http://www.customs.gov.cn/publish/portal0/tab49659/info623226.htm>

海关总署公告 2010 年第 56 号《关于深化分类通关改革的公告》：<http://www.customs.gov.cn/publish/portal0/tab49576/info428578.htm>

3. 转运、通运、过境：

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》：<http://www.customs.gov.cn/publish/portal0/tab38320/info4345.htm>

海关总署（84）署货字 1089 号文《海关对长江驳运船舶转运进出口货物的管理规定》：<http://www.customs.gov.cn/publish/portal0/tab399/info4309.htm>

4. 快件：

海关总署令第 147 号《关于修改〈中华人民共和国海关对进出境快件监管办法〉的决定》：<http://www.customs.gov.cn/publish/portal0/tab399/info265077.htm>

海关总署公告 2010 年第 43 号《关于调整进出境个人邮递物品管理措施有关事宜的公告》：<http://www.customs.gov.cn/publish/portal0/tab49576/info428591.htm>

海关总署公告 2010 年第 41 号《关于对中华人民共和国海关进出境快件报关单申报内容进行调整的公告》：<http://www.customs.gov.cn/publish/portal0/tab49576/info428593.htm>

海关总署公告 2010 年第 33 号《关于进出口货样和广告品监管有关事项的公告》：<http://www.customs.gov.cn/publish/portal0/tab49576/info428601.htm>

海关总署公告 2009 年第 39 号《关于进境 KJ3 类快件的申报规范、快件渠道进出境个人物品监管有关问题的公告》：<http://www.customs.gov.cn/publish/portal0/tab49576/info428685.htm>

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，相继实施了如通关作业无纸化、区域通关一体化、关检合作“三个一”等改革，2017年实施全国通关一体化，建设风险防控中心和税收征管中心，但单证及手续的简化空间依然存在。

另外，口岸联检部门之间单证数据重复录入问题较为明显，已经引起中国海关等相关部门的重视。但该问题涉及口岸多个单位，仅靠国家口岸办协调较有难度。随着“单一窗口”、“三互”等改革的推进，尤其是“单一窗口”标准版上线推广，此类问题有望得到逐步改善。（见以下链接 1、2）

总体评价

已经开始改革，仍需改进。

建议

1. 无纸化通关系统采用数字格式代替扫描件，降低通关成本；
2. 减少必需的随附单证、资料，如贸易合同、提单等；
3. 尽快实现各监管部门之间监管证件信息的共享，如进出口许可证等。

相关链接

1. 海关总署公告 2017 年第 13 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》：<http://www.customs.gov.cn/publish/portal0/tab49659/info842813.htm>
2. 海关总署公告 2017 年第 8 号《关于扩大通关作业无纸化适用范围的公告》<http://www.customs.gov.cn/publish/portal0/tab399/info839552.htm>

（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。（见以下链接 1、2）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 2017 年提出了“压缩货物通关时间三分

之一“要求。

包括：

努力实现全国通关一体化；

在全国范围内协同推广国际贸易单一窗口；

深入推进“三互”大通关改革；企业信誉管理制度的建立和实施；稽查及风险管理手段的采用等。

.....

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。

相关链接

1. 海关总署公告 2017 年第 12 号《关于进一步扩大税收征管方式改革试点范围的公告》<http://www.customs.gov.cn/publish/portal0/tab399/info842811.htm>
2. 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》：<http://www.customs.gov.cn/publish/portal0/tab399/info265096.htm>

(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，取消、暂停、降低了多项行政事业性收费，包括：

信息传输费。海关总署取消数据中心的数据传输费，各海关数据中心取消或降低了数据传输费；

取消监管手续费；

取消考试、颁证的相关费用；

暂停知识产权备案费；

取消海关查验费。

对于查验没有问题的外贸企业，免除其因海关查验引起的进出口集装箱重箱吊装、移位、仓储等费用。

检验检疫机构大幅度减少出口法定商检商品范围，清理取消了

部分不合理收费项目。

总体评价

海关及检验检疫机构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，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；且

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。

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。

另外，中国也把一些国际标准吸收成为了国家标准。（见以下链接 1）

相关链接

1. 《国际贸易单证标准化应用指南》：http://tradedoc.mofcom.gov.cn/TradeDoc/do/dz/tradedoc~5002_1001~0.html

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

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不高。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。

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

规章及制度

国发〔2014〕68号《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》明确提出：2014—2015年在沿海各口岸建成“单一窗口”，2016—2017年在全国各个口岸建成“单一窗口”。（见以下链接1）

国发〔2015〕16号《国务院关于改进口岸工作支持外贸发展的若干意见》第（六）点明确：积极推进国际贸易“单一窗口”建设：2015年底在沿海口岸、2017年在全国所有口岸建成“单一窗口”的目标。（见以下链接2）

实施情况

2014年6月中国海关在上海洋山保税港区开展了“单一窗口”试点。至2016年底，天津、福建、广东、浙江、江苏、辽宁、山东等地的单一窗口系统均已上线运行，其中上海口岸95%的货物申报、100%的船舶申报，都已通过“单一窗口”办理。2017年将在全国范围内协同推广“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。（见以下链接 3、4、5）

总体评价

国家层面确定了单一窗口建设目标并提出了标准版；
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；
全国性的单一窗口建设尚在实施中。

建议

1. 国家层面的单一窗口建设应尽快推进实施；
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。

相关链接

1. 国发〔2014〕68号《国务院关于印发落实“三五”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
2. 国发〔2015〕16号《国务院关于改进口岸工作支持外贸发展的若干意见》：http://www.gov.cn/zhengce/content/2015-04/17/content_9617.htm
3. 《目前海关推进“双随机”查验机制情况如何？在推进“三五”大通关和“单一窗口”建设方面，以及“全国通关一体化改革”进展和成效如何？》：<http://www.customs.gov.cn/publish/portal0/tab71465/module126388/info835646.htm>
4. 海关总署：推广国际贸易“单一窗口”标准版：
<http://www.customs.gov.cn/publish/portal0/tab65602/module126388/info841912.htm>
5. 部分已建成单一窗口：
中国国际贸易单一窗口标准版：<http://www.singlewindow.cn/>
上海国际贸易单一窗口：<http://www.singlewindow.sh.cn/winxportal/>
天津国际贸易单一窗口：<http://www.singlewindow.tj.cn/>
广州国际贸易单一窗口：<http://www.singlewindow.gz.cn/>
福建国际贸易单一窗口：<http://www.china-fjftz.gov.cn/>

4.1 各成员应努力建立或设立单一窗口，使贸易商能够通过一单一接入点向

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。

实施情况

已经投入运行的地方性单一窗口部分实现了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 / 数据要求。

属于进出口贸易管制的有关审批、核准以及核准文件 / 证书的传输、部分纸质报关单尚无法通过此类单一窗口完成。

总体评价

现有的局部性单一窗口和真正意义的单一窗口尚有相当差异，“单一窗口”标准版仍在推进中。

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。

单一窗口尚未完全实现，此条款所述情况不存在。

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。

总体评价

中国的电子口岸具备单一窗口的基本架构和能力，可以作为单一窗口信息技术支持。

建议

参考、借鉴发达国家海关单一窗口的先进经验，以现有的电子口岸为基础，和涉及进出口管理的各个机构的相关功能实现联网对接，建设完善标准版单一窗口。

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，自本协定生效时起，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。（见以下链接 1）

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。（见以下链接 2）

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。（见以下链接 3）

总体评价

充分实施。

相关链接

1. 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》：<http://www.customs.gov.cn/publish/portal0/tab49659/info700322.htm>
2. 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》：<http://www.customs.gov.cn/publish/portal0/tab49661/info702105.htm>
3. 中国海关门户网站提供“报关单位相关单证表格”下载：<http://www.customs.gov.cn/publish/portal0/tab49635/>，以及“报关单位注册登记”行政服务指南：<http://www.customs.gov.cn/tabid/2433/InfoID/766146/frtid/70317/settingmoduleid/191384/Default.aspx>

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、质检机构在全国实施统一的程序和单证通关，中

国海关已在 2017 年实现全国通关一体化。

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：

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，已经国家检验检疫部门处理并且出具《检验检疫处理通知书》或者其他证明文书的；
- （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。”（见以下链接 1、2）

相关链接

1. 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》：<http://www.customs.gov.cn/publish/portal0/tab49660/info700175.htm>

2. 海关总署公告 2016 年第 82 号（关于进一步规范进口货物直接退运业务相关事宜的公告）：

<http://www.customs.gov.cn/publish/portal0/tab49661/info833766.htm>

检验检疫：

※ 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》第二十二规定：“有下列情形之一的，作退回或者销毁处理：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；需办理注册的水产品生产企业未获得中方注册的；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；涉及人身安全、健康和环境保护项目不合格的。”（见以下链接 1）

◎ 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》第二十一规定：“口岸检验检疫机构根据进口肉类产品检验检疫结果作出如下处理：

.....

（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。

.....”（见以下链接 2）

◎ 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》第二十七规定：“进境非食用动物产品经检验检疫合格，检验检疫部门签发《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，检验检疫部门签发《检验检疫处理通知书》，由货主或者其代理人在检验检疫部门的监督下，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，由检验检疫部门出具相关证书。

……”（见以下链接 3）

◎质检总局令第 160 号《出入境特殊物品卫生检疫管理规定》第二十一条规定：“口岸检验检疫部门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，由口岸检验检疫部门签发《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 日内未补交《特殊物品审批单》的，或者提交《特殊物品审批单》后，经检疫查验不合格的。

口岸检验检疫部门对处理结果应当做好记录、归档。”（见以下链接 4）

◎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，检验检疫部门签发检疫处理通知书，由货主或者其代理人在检验检疫部门的监督下，作除害、退回或者销毁处理，经除害处理合格的准予进境。

需要由检验检疫部门出证索赔的，检验检疫部门按照规定签发相关检疫证书。”（见以下链接 5）

◎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，经检验检疫机构截留检疫合格的，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。”（见以下链接 6）

◎《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。”（见以下链接 7）

相关链接

1. 质检总局令第 135 号《进出口水产品检验检疫监督管理办法》：
http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2011/201210/t20121015_235110.htm
2. 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》：
http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2011/201210/t20121015_235111.htm
3. 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》：
http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2014/201412/t20141216_428529.htm
4. 质检总局令第 160 号《出入境特殊物品卫生检疫管理规定》：
http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2015/201502/t20150203_431143.htm
5. 质检总局令第 169 号《进出境中药材检疫监督管理办法》：
http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2015/201511/t20151113_454314.htm
6. 质检总局令第 146 号《出入境人员携带物检疫管理办法》：
http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2012/201210/t20121015_235107.htm
7. 国质检联〔2001〕第 34 号《国家质量监督检验检疫总局、国家邮政局关于印发〈进出境邮寄物检疫管理办法〉的通知》：
http://www.fdi.gov.cn/1800000121_23_67887_0_7.html

※ 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并书面告知海关，海关凭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。

第五十三条 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办理备案或者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。”（见以下链接 1）

◎《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，由检验检疫机构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，由检验检疫机构责令当事人退货或者销毁；其他项目不合格的，可以在检验检疫机构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。”（见以下链接 2）

◎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）未列入国家质检总局进境准入名单，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》等相关批准文件，或者与证书、批准文件不符的；

（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。”（见以下链接 3）

◎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：“国家质检总局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。

检验检疫机构负责快速反应措施的实施工作。”（见以下链接 4）

◎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：“国家质检总局和直属检验检疫局应当根据食品安全风险信息的级别发布风险预警通报。国家质检总局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。

检验检疫机构负责组织实施风险预警及控制措施。”（见以下链接 5）

◎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，由检验检疫机构出具不合格证明。涉及安全、健康、环境保护项目不合格的，检验检疫机构责令当事人销毁，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，可以在检验检疫机构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，单独存放于检验检疫机构指定或者认可的场所，未经检验检疫机构许可，不得擅自调离。

进口商应当在 3 个月内完成销毁，并将销毁情况向检验检疫机构报告。”（见以下链接 6）

◎质检总局公告 2012 年第 200 号《关于发布〈进出口工业产品风险预警及快速反应管理规定〉的公告》第二十二条规定：“为了有效阻止、控制和消除质量安全风险，国家质检总局或者直属检验检疫局依据法定程序可采取的快速反应措施包括：

（一）依法有条件地限制产品进出口，查封、扣押、停止销售和使用、退运、监督销毁不符合法定要求的进出口工业产品；

（二）通报有关部门和机构；

(三) 依法对违反法律和行政法规的生产经营企业进行处理, 查封违法使用的原料、辅料、添加剂以及用于违法生产的工具、设备, 查封出口工业产品生产经营或储存场所;

(四) 组织调查特定时间段中同类产品或相关行业或关联区域内的产品质量安全状况;

(五) 对有关生产经营者采取更加严格的检验监管措施。

(六) 责令召回已经销售的风险产品。”(见以下链接 7)

◎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, 参照国际通行做法, 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。”(见以下链接 8)

◎质检总局令第 3 号《出入境快件检验检疫管理办法》第二十四条规定: “入境快件有下列情形之一的, 由检验检疫机构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) 其他依据法律法规的规定须作退回或者销毁处理的。”(见以下链接 9)

◎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, 检验检疫机构出具检验检疫证书, 并报国家质检总局。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。”(见以下链接 10)

相关链接

1. 国务院令 第 447 号《中华人民共和国进出口商品检验法实施条例》：http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200711/t20071106_52208.htm
2. 质检总局令 第 111 号《进出口玩具检验监督管理办法》：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2016/201605/t20160511_466075.htm
3. 质检总局令 第 177 号《进出境粮食检验检疫监督管理办法》：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2016/201602/t20160202_460414.htm
4. 质检总局令 第 143 号《进出口化妆品检验检疫监督管理办法》：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2011/201210/t20121015_235119.htm
5. 质检总局令 第 144 号《进出口食品安全管理办法》：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2011/201210/t20121015_235120.htm
6. 质检总局令 第 152 号《进出口乳品检验检疫监督管理办法》：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2013/201302/t20130201_342349.htm
7. 质检总局公告 2012 年第 200 号《关于发布〈进出口工业产品风险预警及快速反应管理规定〉的公告》：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2012/201212/t20121212_333440.htm
8. 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》：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20012002/200610/t20061027_239128.htm
9. 质检总局令 第 3 号《出入境快件检验检疫管理办法》：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20012002/200610/t20061027_239126.htm
10. 质检总局令 第 18 号《进口涂料检验监督管理办法》：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20012002/200610/t20061027_239111.htm

总体评价

海关 & 检验检疫：

中国海关和检验检疫部门实施到位。

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。（见以下链接 1、2、3）

实施情况

基本实施，有待完善。

建议：

中国海关建立一套明确的责令退运但未能退运出境，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。

相关链接

1. 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》：<http://www.customs.gov.cn/publish/portal0/tab49659/info700273.htm>
2. 2000 年 7 月 8 日中华人民共和国主席令第 35 号《中华人民共和国海关法》：<http://www.customs.gov.cn/publish/portal99/tab62627/info770913.htm>
3. 国务院令第 420 号《中华人民共和国海关行政处罚实施条例》：<http://www.customs.gov.cn/publish/portal0/tab399/info3485.htm>

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。（见以下链接 1、2）

2016 年 11 月，海关发出《关于取消“暂时进出境货物的核准”行政审批项目的提示》，取消“暂时进出境货物的核准”行政审批事项，申请人可以直接办理暂时进出境货物进出口申报手续，提交有关材料，无需事前办理审批手续。（见以下链接 3）

总体评价

充分实施。

相关链接

1. 海关总署令第 212 号《中华人民共和国海关暂时进出境货物管理办法》：<http://www.customs.gov.cn/publish/portal0/tab49564/info692820.htm>
2. 《中华人民共和国海关行政审批受理单（暂时进出境货物的核准行政审批事项）》：<http://guangzhou.customs.gov.cn/publish/portal31/tab61024/info764828.htm>
3. 《关于取消“暂时进出境货物的核准”行政审批项目的提示》：<http://www.customs.gov.cn/tabid/2433/InfoID/828555/frtid/49629/settingmoduleid/126763/Default.aspx>

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》；（见以下链接 1）

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》；（见以下链接 2）

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》；（见以下链接 3）

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》；（见以下链接 4）

国办发〔1999〕35 号《关于进一步完善加工贸易银行保证金台账制度意见的通知》。（见以下链接 5）

其他相关规定见以下链接 6—12。

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不合理或可以商榷的内容，建议海关、商务主管机构进行研究完善。

相关链接

1. 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》：<http://www.customs.gov.cn/publish/portal0/tab49659/info700275.htm>
2. 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》：<http://www.customs.gov.cn/publish/portal0/tab399/info54811.htm>
3. 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》：<http://www.customs.gov.cn/publish/portal0/tab49661/info701081.htm>
4. 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》：<http://www.customs.gov.cn/publish/portal0/tab399/info27254.htm>
5. 国办发〔1999〕35 号《关于进一步完善加工贸易银行保证金台账制度意见的通知》：<http://china.trade2cn.com/news/cmnews112940.html>
6. 海关总署公告 2016 年第 29 号《关于深化海关特殊监管区域

及保税物流中心 (B 型) 区域通关一体化改革的公告》: <http://www.customs.gov.cn/publish/portal0/tab49661/info796120.htm>

7. 海关总署公告 2016 年第 36 号《关于进一步推广实施国际服务外包业务进口货物保税监管模式的公告》: <http://www.customs.gov.cn/publish/portal0/tab49661/info803371.htm>

8. 海关总署公告 2016 年第 56 号《关于〈商务部 海关总署 2016 年第 45 号公告〉执行有关问题的公告》: <http://www.customs.gov.cn/publish/portal0/tab49661/info822383.htm>

9. 海关总署公告 2016 年第 67 号《关于规范加工贸易项下进口消耗性物料管理的公告》: <http://www.customs.gov.cn/publish/portal0/tab49661/info830514.htm>

10. 海关总署公告 2016 年第 68 号《关于海关特殊监管区域内开展委内加工业务的公告》: <http://www.customs.gov.cn/publish/portal0/tab49661/info830569.htm>

11. 海关总署公告 2016 年第 69 号《关于出境加工业务有关问题的公告》: <http://www.customs.gov.cn/publish/portal0/tab49661/info831619.htm>

12. 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货物流转管理的公告》: <http://www.customs.gov.cn/publish/portal0/tab49661/info835521.htm>

※ 进境维修

规章及制度

目前, 中国对进境维修的规定较为复杂。(见以下链接 1、2)

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. 对非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。

建议

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。

相关链接

1. 海关总署公告 2015 年第 59 号《关于海关特殊监管区域内保税维修业务有关监管问题的公告》：<http://www.customs.gov.cn/publish/portal0/tab49659/info781274.htm>
2. 海关总署令第 124 号《中华人民共和国海关进出口货物征税管理办法》：<http://www.customs.gov.cn/publish/portal0/tab399/info4487.htm>

※ 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。”（见以下链接 1）

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。（见以下链接 2）

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。（见以下链接 3）
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。（见以下链接 4）

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。

相关链接

1. 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》：<http://www.customs.gov.cn/publish/portal0/tab49564/info692855.htm>
2. 《中国海关》杂志 2013 年第 6 期“关长访谈”栏目《出境加工第一单》：<http://www.ccmag.cn/cusmMaganized!docMaganized.jspaid=4183>
3. 海关总署关于支持和促进中国（福建）（天津）（广东）自由贸易试验区建设发展的若干措施：<http://www.customs.gov.cn/publish/portal0/tab65602/info739938.htm>
4. 海关总署公告 2016 年第 69 号《关于出境加工业务有关问题的公告》：<http://www.customs.gov.cn/publish/portal0/tab49661/info831619.htm>

※ 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。（见以下链接 1、2）

相关链接

1. 海关总署公告 2015 年第 59 号《关于海关特殊监管区域内保税维修业务有关监管问题的公告》：<http://www.customs.gov.cn/publish/portal0/tab49659/info781274.htm>
2. 海关总署令第 124 号《中华人民共和国海关进出口货物征税管理办法》：<http://www.customs.gov.cn/publish/portal0/tab399/info4487.htm>

（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。（见以下链接 1、2、3、4、5、6）

质检部门依据风险分析、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。

相关链接

1. 《中华人民共和国海关法》：<http://www.customs.gov.cn/publish/portal0/tab2747/info3420.htm>
2. 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》：<http://www.customs.gov.cn/publish/portal0/tab38320/info4345.htm>
3. 国家质量监督检验检疫总局令 第 159 号《进出境非食用动物产品检验检疫监督管理办法》：http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2014/201412/t20141216_428529.htm
4. 国家质量监督检验检疫总局令 第 62 号《进出境转基因产品检验检疫管理办法》：http://www.aqsiq.gov.cn/xxgkml/jlgg/zjl/20032004/200610/t20061027_12236.htm
5. 国家质量监督检验检疫总局令 第 136 号《进出口肉类产品检验检疫监督管理办法》：http://bgt.aqsiq.gov.cn/11715/jlgg/zjl/2011/201101/t20110120_176231.htm
6. 国家质量监督检验检疫总局令 第 118 号《进出口饲料和饲料添加剂检验检疫监督管理办法》：http://www.aqsiq.gov.cn/xxgk_13386/jgfl/dzwjyjgs/zcfg/201508/t20150811_446793.htm

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。质检部门未专门针对过境货物额外收取规费或费用。

总体评价

充分实施。

相关链接

1. 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》：<http://www.customs.gov.cn/publish/portal0/tab38320/info4345.htm>

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。（见以下链接 1、2）

总体评价

较充分实施。

相关链接

1. 《海关为过境货物开通“绿色通道”》：<http://www.customs.gov.cn/publish/portal0/tab65602/info763321.htm>
2. 《海关服务“一带一路”促过境贸易发展》：<http://www.customs.gov.cn/publish/portal0/tab65602/info738362.htm>

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。（见以下链接 1、2、3）

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。

相关链接

1. 《全国性及中央部门和单位涉企行政事业性收费目录清单》：
<http://www.customs.gov.cn/publish/portal0/tab49588/info783698.htm>
2. 《海关现行行政事业性收费项目》：<http://www.customs.gov.cn/publish/portal0/tab49588/info719580.htm>
3. 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》：http://www.bjciq.gov.cn/shoufei/Channel_2303/

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。”（见以下链接 1）

总体评价

充分实施。

相关链接

1. 国务院令 第 581 号《中华人民共和国海关事务担保条例》：
http://www.gov.cn/jwqk/2010-09/19/content_1705914.htm

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。”（见以下链接 1）

总体评价

充分实施。

相关链接

1. 国务院令 第 581 号《中华人民共和国海关事务担保条例》：
http://www.gov.cn/zwggk/2010-09/19/content_1705914.htm

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。”（见以下链接 1）

总体评价

充分实施。

相关链接

1. 国务院令 第 581 号《中华人民共和国海关事务担保条例》：
http://www.gov.cn/zwggk/2010-09/19/content_1705914.htm

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。”（见以下链接 1）

总体评价

充分实施。

相关链接

1. 海关总署令第 88 号《中华人民共和国海关关于境内公路承运海关监管货物的运输企业及其车辆、驾驶员的管理办法》：
<http://www.customs.gov.cn/publish/portal0/tab399/info4057.htm>
海关总署令第 121 号《海关总署关于修改〈中华人民共和国海关关于境内公路承运海关监管货物的运输企业及其车辆、驾驶员的管理办法〉的决定》对其作出部分修改：<http://www.customs.gov.cn/publish/portal0/tab49659/info11105.htm>

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。（见以下链接 1、2）

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。

相关链接

1. 《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》：http://www.moc.gov.cn/zhuzhan/jiaotongxinwen/xinwenredian/201512xinwen/201512/t20151217_1949322.html
2. 《中巴哈吉重启过境运输协议 “经济走廊”有望“提速”》：<http://world.huanqiu.com/hot/2015-09/7449434.html>

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。

Review According to TFA Text

ARTICLE 1: PUBLICATION AND AVAILABILITY OF INFORMATION

Laws and Regulations

Customs and I&Q:

In December 2001, China officially became a member of World Trade Organization.

In the 15 years 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). In the following 9 years, the State Council issued 7 notices on the disclosure of government information via its General Office (Link 2), making substantial progress in disclosing government information including that of administration of cross-border trade.

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 3)

General Administration of Quality Supervision, Inspection and Quarantine ("AQSIQ") formulated and implemented Guide of AQSIQ on Government Information Disclosure. (Link 4)

In August 2016, GACC updated the Guide of GACC on Government Information Disclosure. (Link 5)

In 2017, AQSIQ issued Notice of General Office of AQSIQ on Printing and Issuing the Key Points of Government Information Disclosure for the National Quality Inspection System and Notice of AQSIQ on Printing and Issuing the Work Plan of AQSIQ for the "Internet + Government Services" to promote the government information disclosure. (Link 6 and 7)

Implementation

Customs and I&Q:

The aforementioned 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 July 2017, the updated China Customs Portal website went live. The new column "Internet + Customs" provides comprehensive customs information and services.

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 disclosure report, key work points, disclosure form by application is displayed in detail.

Meanwhile, businesses still hold higher expectations for the publication and availability of information on cross-border trade.

General Comment

Customs and I&Q:

There has been substantial progress and the implementation is relatively adequate.

Links

1. Decree No.492 of the State Council Regulations of the People's Republic of China on Government Information Disclosure: <http://www.gov.cn/xxgk/pub/govpublic/tiaoli.html>
2. Measures of the People's Republic of China on Customs Government Information Disclosure: <http://sousuo.gov.cn/s.html?paper&advance=true&title=%E6%94%BF%E5%BA%9C%E4%BF%A1%E6%81%AF%E5%85%AC%E5%BC%80&content=&pcodeJiguan=&pcodeYear=&pcodeNum=&filetype=&mintime=&timetype=timeqb&maxtime=>
3. Decree No.492 of the GACC, method for government's information disclosure of Customs of People's Republic of China: <http://www.customs.gov.cn/publish/portal0/tab49564/info697587.htm>

4. Guide of AQSIQ on Government Information Disclosure: http://www.aqsiq.gov.cn/xxgk_13386/xxgkzn/201506/t20150608_441570.htm
5. Three official websites for public to conveniently obtain the cross-border trade management information:
 - A. China Customs Portal site: <http://www.customs.gov.cn/publish/portal0/>
 - B. AQSIQ site: <http://jyjgs.aqsiq.gov.cn/>
 - C. Ministry of Commerce: <http://sms.mofcom.gov.cn/>
5. Guide of GACC on Government Information Disclosure: <http://gkml.customs.gov.cn/tabid/1032/Default.aspx>
6. Document No. 469 [2017] of General Office of AQSIQ Notice of General Office of AQSIQ on Printing and Issuing the Key Points of Government Information Disclosure for the National Quality Inspection System: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/qtwj/201705/t20170508_488062.htm
7. Document No. 116 [2017] of General Office of AQSIQ Notice of AQSIQ on Printing and Issuing the Work Plan of AQSIQ for the "Internet + Government Services": http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/qtwj/201705/t20170515_488471.htm

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

Customs:

In "Online Service" on its website, the GACC provides "Administrative Licensing", "Business Services", "Individual Services", "Public Servants", "Download Center", "Work Guide", "Service Guide", "Information Inquiry", "Online Books" and other information services, meeting most of the information needs of customs clearance.

In "Download Center", forms and documents required for customs clearance are posted. (Links 1)

In "Special Services", the GACC provides "scene service of customs clearance for inbound and outbound passengers", "online processing platform for customs administrative examination and approval", "Internet + Customs", "overseas customs clearance guidelines" and other information services. (Link 2)

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 3, 4 and 5)

Inspection and Quarantine:

Procedures for importation, exportation, and transit (including port, airport, and other entry-point procedures), and required forms and documents are not found on the website.

On its government information disclosure site and the sub-sites of its departments, AQSIQ posted the detailed import and export inspection and entry-exit quarantine procedures (commodity inspection, animal and plant quarantine and health quarantine and AQSIQ).

General Comment

Customs and I&Q:

The information is diverse, but not well-organized and there is still room for improvement.

Recommendations

Customs and I&Q:

Customs as well as Inspection and Quarantine agencies should classify import and export goods under different administration systems applied according to means of trade or transportation, types of products, etc. and provide detailed and instructive procedures and the required forms and documents for businesses.

Links

1. "Online Service" on website of the GACC: <http://www.customs.gov.cn/tabid/49564/Default.aspx>
2. "Sepcial Services" on above site on the right side of the home page: <http://www.customs.gov.cn>
3. Flow chart of procedures of importation by sea and air published by Nanjing Customs on its website: <http://www.customs.gov.cn/publish/portal119/tab68279/info718730.htm>
4. Flow chart of procedures of exportation by sea (advance declaration) published by Nanjing Customs on its website: <http://www.customs.gov.cn/publish/portal119/tab68279/info718731.htm>
5. Flow chart of procedures of exportation by air (advance declaration) published by Nanjing Customs on its website: <http://www.customs.gov.cn/publish/portal119/tab68279/info718733.htm>
6. Food Import and Export Process and Scenario Services: <http://jkspaqj.aqsiq.gov.cn/>; Filing of Inspection Enterprises: <http://www.eciq.cn/>; Entry-exit Animal and Plant Quarantine Government Information Disclosure: <http://dzwjyjs.aqsiq.gov.cn/>; Measures on The Administration of Examination and Approval of the Quarantine of Entry Animals and Plants: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2016/201605/t20160511_466076.htm;
Measures for the Administration of Quarantine of Entry-Exit Cruise Ships: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2016/201612/t20161209_478743.htm;
Measures for Supervision and Administration of Inspection and Quarantine of Entry Aquatic Animals: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2016/201607/t20160729_471140.htm;
Quarantine Requirements for Import of Fresh Grapes from Argentina and Fresh Avocados from Chile and Requirements for Import of Fresh Fruits from Chile by Sea & Air to China through the Third Country: http://dzwjyjs.aqsiq.gov.cn/zxjyjq/201611/t20161123_478041.htm

(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, China Commerce and Trade Press, the Economic Daily Press, China Financial and Economic Publishing House, etc. (Link 1)

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 2)

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 3)

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.

Links

1. The adjusted Import and Export Tariff of the People's Republic of China ("IET"), such publication can be found in the online bookstore of Amazon: <http://www.amazon.cn>
2. "Online Search" on GACC's website: <http://www.customs.gov.cn/customs/302427/302442/index.html>; "Tariff Rate" under "Internet + Customs": <http://online.customs.gov.cn/static/pages/taxRateQuery.html>
3. Catalogue of Import-Export Commodities Subject to Inspection and Quarantine by Entry-Exit Inspection and Quarantine Organs (20170106): http://tgyws.aqsiq.gov.cn/xxfw/fjml/201608/t20160831_473148.htm

(c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;

Implementation

Customs:

Customs of China has canceled all administrative charges. (Link 1)

Inspection and Quarantine:

AQSIQ has published on its website a detailed list of charges. (Link 2)
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 3)

General Comment

Customs and I&Q:

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.

Links

1. GACC's website provides List of administrative charges for national institutions, central departments and companies: <http://www.customs.gov.cn/customs/302249/302303/302305/310866/index.html>
2. Charging situation of AQSIQ system: <http://jhcws.aqsiq.gov.cn/sfgl/>
3. Cancel or stop 4 administrative charges: <http://www.aqsiq.gov.cn/ztlm/2017/2017t/>;

List of administrative charges for the quality inspection system managed by the Chinese central government: <http://120.27.27.168/TSJ/ChargePublic/Html/html/yilan.htmlid=78d8f889-f3e8-4d95-b4bd-f245b79909da>; List of charge categories and charging bodies of AQSIQ: <http://120.27.27.168/TSJ/ChargePublic/Html/html/yilan.htmlid=b7cdf15e-4f71-48f9-acfd-3ea046b6b328>; centralized publicity of charging items by industry associations (societies) attached to AQSIQ: <http://120.27.27.168/TSJ/ChargePublic/Html/html/yilan.htmlid=d4f782d6-4964-48c0-ac4c-5f880f107a76>; publicity of inspection and quarantine charges: <http://120.27.27.168/TSJ/ChargePublic/Html/html.html>; notice of the General Office of AQSIQ on the implementation of the cleaning up and standardization of business operational service charges by National Development and Reform Commission and other 3 departments (Letter of GO of AQSIQ on Finance No. 509 [2017]): http://www.bjciq.gov.cn/Contents/shoufei/shoufeiyiju/content_52260.html; notice of AQSIQ on reducing the charging standard of quarantine treatment (Letter of GO of AQSIQ on Finance No. 137 [2017]): <http://www.ahciq.gov.cn/chizhou/zhengwugongkai/zfxxgkml/sfgs/shoufeiyiju/8aa286035b64afa5015bf6a9eca61d3c.shtml>

(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);

Announcement of GACC No.49 [2009] Issues on Additional Declaration of Import and Export Goods (Link 2);

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 3).

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 4);

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 5).

General Comment

GACC's disclosure of rules for the classification and valuation of commodities is transparent. The implementation is adequate.

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.

Links

1. Decree of GACC No. 158 Rules of GACC on Commodity Classification of Import and Export Goods:

<http://www.customs.gov.cn/publish/portal0/tab38320/info59255.htm>

2. Announcement of GACC No.49 [2009] Issues on Additional Declaration of Import and Export Goods:

<http://www.customs.gov.cn/publish/portal0/tab49576/info428675.htm>

3. Search for "Decisions and Rulings on Classification" under "Online Service" on GACC website: <http://www.customs.gov.cn/customs/302427/302442/gljdhcd/index.html>

4. Decree of GACC No. 213 Measures of the People's Republic of China on Reviewing and Determining Customs Value of Import and Export Goods:

<http://www.customs.gov.cn/publish/portal0/tab49564/info692855.htm>

5. 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:

<http://www.customs.gov.cn/publish/portal0/tab399/info692816.htm>

6. Books published by Customs related departments, such as GACC's decision on commodity classification, Manual of classification and declaration of key import and export commodities, Explanatory and Application Guide for "Specification declaration", Customs Regulations of Customs of People's Republic of China, Measures of Customs Valuation of People's Republic of China etc.. Some of those books have introduction and purchase channel on GACC's Website: <http://www.customs.gov.cn/customs/302427/302443/index.html>

(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 AQSIQ published rules about preferential places of origin on their websites. (Links 1 and 2)

General Comment

The laws and regulations of China Customs as well as China Inspection and Quarantine on rules of origin are open and transparent.

Links

1. Rules of origin for general goods:

Category	Doc	Link
Certificate of Origin	Decree of the State Council of the People's Republic of China, No. 416: Regulations of the People's Republic of China on the Place of Origin of Import and Export Goods	http://www.customs.gov.cn/publish/portal0/tab399/info3579.htm
	Regulations on Substantial Transformation in Rules of Non-preferential Origin	http://www.aqsiq.gov.cn/xxgk_13386/jgfl/tgyws/200701/t20070105_23785.htm
	AQSIQ Decree No.114: Measures of the People's Republic of China on Signing of Certificate of Non-preferential Origin	http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20092010/201210/t20121015_235242.htm
Gneralized System of Preferences	Notice of State Administration of Import and Export Commodities Inspection, No. 72, 1996: SACI Notice of Issuing the Implementation of Measures on Signing of Certificate of Non-manipulation (Trail)	http://www.cqn.com.cn/news/zjpd/jcgy/77692.html

Category	Doc	Link
Generalized System of Preferences	Regulations of the People's Republic of China on Signing of Generalized System of Preferences Certificate of Origin	http://www.ccic.com/web/static/articles/catalog_ff8080812c3019e0012cc47e550e02d8/2010-12-16/article_ff8080812c3019e0012cdd5ba1920421/ff8080812c3019e0012cd5ba1920421.html
	Notice of State Administration of Import and Export Commodities Inspection, No. 317, 1990: SACI Notice of Issuing Rules of the People's Republic of China for the Implementation of Regulations on Signing of Generalized System of Preferences Certificate of Origin	http://www.chinaport.gov.cn/zcfg/zjl/zhywfg/zhyw/7017.htm
	Notice of State Administration of Import and Export Commodities Inspection, No. 248, 1993: SACI Notice of Issuing "Advices on Enhancing Survey on Signing of Generalized System of Preferences Certificate of Origin" and "Regulations on Qualification of Signing Officers of Certificate of Origin (Trail)"	http://www.aqsiq.gov.cn/xxgk_13386/xxgkztfl/zcfg/201210/t20121016_241717.htm
Origin Mark	Notice of State Administration of Import and Export Commodities Inspection, No. 51, 2001: SACI Notice of Issuing "Regulations on Origin Mark" and "Rules for the Implementation of Regulations on Origin Mark"	http://www.mofcom.gov.cn/article/bh/200301/20030100063308.shtml
Kimberley Certificate	Joint Announcement No. 132, 2002: Joint Announcement on Kimberley Process Certificate Scheme	http://www.aqsiq.gov.cn/xxgk_13386/xxgkztfl/zcfg/201210/t20121016_250854.htm

Category	Doc	Link
FTA	Joint Announcement No.81, 2003: GACC, MOFCOM and AQSIQ Joint Announcement on Issuing Rules of Origin for the China-ASEAN Free Trade Area	http://www.customs.gov.cn/ publish/portal0/tab399/info8535. htm
	Notice of Implementing Signing of Certificate of Origin Form E under Agreement on Commodity Trade for the China-ASEAN Free Trade Area	http://www.aqsiq.gov.cn/ xxgk_13386/xxgkztl/zcfg/201210/ t20121016_250862.htm
	Joint Announcement No.32, 2005: GACC, MOFCOM and AQSIQ Joint Announcement on Issuing Specific Origin Standards for Goods under Rules of Origin of the China-ASEAN Free Trade Area (1st Part)	http://www.aqsiq.gov.cn/ xxgk_13386/xxgkztl/zcfg/201210/ t20121016_250852.htm
	Notice of Issuing Certificate of Origin of China-Pakistan Free Trade Area	http://www.aqsiq.gov.cn/ xxgk_13386/xxgkztl/zcfg/201210/ t20121016_250865.htm
	Joint Announcement No.66, 2005: GACC and AQSIQ Joint Announcement on Implementing the Early Harvest Program of China-Pakistan Free Trade Area	http://www.customs.gov.cn/ publish/portal0/tab399/info16616. htm
	Joint Announcement No.67, 2005: GACC and AQSIQ Joint Announcement on Issuing Rules of Origin of China-Pakistan Free Trade Area	http://www.customs.gov.cn/ publish/portal0/tab399/info16620. htm
	Notice of Issuing Certificate of Origin Form F of China-Chile Free Trade Area	http://www.aqsiq.gov.cn/ xxgk_13386/jgfl/tgyws/200610/ t20061025_2722.htm

Category	Doc	Link
FTA	Notification Letter of State Administration of Import and Export Commodities Inspection, No. 654 ,2008: Announcement on Related Issues of Signing of Preferential Certificates of Origin of China–New Zealand Free Trade Area	http://www.aqsiq.gov.cn/jgfl/tgyws/zcfg/201210/t20121016_250867.htm
	AQSIQ Announcement No.139 ,2008: Announcement on Signing of Preferential Certificates of Origin of China–Singapore Free Trade Area	http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2008/200901/t20090105_238205.htm
	Joint Announcement No.100, 2008: GACC, MOFCOM and AQSIQ Joint Announcement on Issuing Rules of Origin of the China–Singapore Free Trade Area	http://www.customs.gov.cn/publish/portal0/tab514/info155983.htm
	Notification Letter of State Administration of Import and Export Commodities Inspection, No. 604, 2008: Announcement on Related Issues of Signing of Preferential Certificates of Origin for China–Singapore Free Trade Area	http://www.foodmate.net/law/qita/186927.html
	Notification Letter of State Administration of Import and Export Commodities Inspection, No. 90, 2010: Announcement on Related Issues of Signing of Preferential Certificates of Origin of China–Peru Free Trade Area	http://www.foodmate.net/law/qita/186927.html
	AQSIQ Announcement No.72, 2014: Announcement on Edition–changing of Specific Rules of Origin for Commodities under China–ASEAN Free Trade Agreement and China–Singapore Free Trade Agreement	http://www.aqsiq.gov.cn/xxgk_13386/tzdt/zttz/201003/t20100301_241126.htm

Category	Doc	Link
FTA	AQSIQ Announcement No.60, 2014: Announcement on Cross-references after Edition-changing of Specific Rules of Origin for Commodities under China-New Zealand Free Trade Agreement	http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2014/201405/t20140528_413659.htm
	AQSIQ Announcement No.56, 2014: Announcement on Application Acceptance and Signing of Certificate of Origin under China-Iceland Free Trade Agreement	http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2014/201405/t20140529_413802.htm
	AQSIQ Announcement No.54, 2014: Announcement on Application Acceptance and Signing of Certificate of Origin under China-Switzerland Free Trade Agreement	http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2014/201405/t20140514_412472.htm
	AQSIQ Announcement No.147, 2015: Announcement on Application Acceptance and Signing of Certificate of Origin under China-Australia Free Trade Agreement	http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2015/201512/t20151211_456282.htm
	AQSIQ Announcement No.146, 2015: Announcement on Application Acceptance and Signing of Certificate of Origin under China-Korea Free Trade Agreement	http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2015/201512/t20151211_456287.htm
	Announcement on Manipulation Procedure for Signing of Certificate of Origin under China-ASEAN Free Trade Agreement	http://www.aqsiq.gov.cn/xxgk_13386/tzdt/zztz/201012/t20101231_241123.htm

Category	Doc	Link
FTA	Joint Announcement No.77, 2007: GACC, MOFCOM and AQSIQ Joint Announcement on Manipulation Procedures for Signing and Check of Certificate of Origin under Asia-Pacific Trade Agreement	http://www.customs.gov.cn/publish/portal0/tab399/info94035.htm
	Announcement on Related Issues of Signing of Certificate of Origin under Early Harvest Program of Economic Cooperation Framework Agreement	http://www.aqsiq.gov.cn/xxgk_13386/jgfl/tyyws/201012/t20101231_174611.htm
	GACC Announcement No. 83, 2011: Announcement on Specific Rules of Origin for Commodities under Early Harvest Program of Economic Cooperation Framework Agreement (2010 Version)	http://www.customs.gov.cn/publish/portal0/tab515/info353844.htm
	GACC Announcement No. 39, 2016: Announcement on Related Issues of Electronic Networking of Origin Information and Instructions for Filling the Declaration Forms of Import and Export Goods	http://www.customs.gov.cn/publish/portal0/tab49659/info806074.htm
General	GACC Announcement No. 73, 2015: GACC and AQSIQ Announcement on Information-sharing Related to Certificate of Origin	http://www.customs.gov.cn/publish/portal0/tab49661/info783339.htm
	Notice of State Administration of Import and Export Commodities Inspection, No. 227, 2000: SACI Notice of Issuing Regulations on Electronic Certificate of Origin	http://tyyws.aqsiq.gov.cn/jcgw/gfxwj/201502/P020150204539108312794.pdf

2. Preferential Rules of Origin:

<http://www.customs.gov.cn/publish/portal0/tab49619/>, Including:

Category	Doc
FTA	China–Peru Free Trade Agreement
	China–Singapore Free Trade Agreement
	China–New Zealand Free Trade Agreement
	China–Chile Free Trade Agreement
	China–Pakistan Free Trade Agreement
	China–ASEAN Free Trade Agreement
	Regulations of the Customs of the People's Republic of China on the Import and Export Goods of Preferential Origin
	Early Harvest Program of Economic Cooperation Framework Agreement
Preferential Trade Arrangement	Zero Tariff Treatment for Agricultural Products from Taiwan
	Regulations of the Customs of the People's Republic of China on Rules of Origin for Import Goods under Special Preferential Tariff Program for Least–developed Countries
	Mainland and Macau Closer Economic Partnership Arrangement
	Mainland and Hong Kong Closer Economic Partnership Arrangement
Others	Asia–Pacific Trade Agreement

(f) import, export or transit restrictions or prohibitions;

Implementation

China Customs amends and publishes The Handbook of the Standardization of 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, from China Customs Press, etc. (Link 1)

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. (Link 2)

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 3)

GACC published "What goods have been included in catalogue of prohibited export goods" and other relevant information on its website. (Link 4, 5, 6)

AQSIQ, the Ministry of Commerce and other relevant departments also published relevant information. (Link 7)

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.

Links

1. The Handbook of the Standardization of Customs Clearance:
https://www.amazon.cn/s/ref=nb_sb_noss_1__mk_zh_CN=%E4%BA%9A%E9%A9%AC%E9%80%8A%E7%BD%91%E7%AB%99&url=search-alias%3Daps&field-keywords=%E9%80%9A%E5%85%B3%E6%A0%87%E5%87%86%E5%8C%96%E6%89%8B%E5%86%8C
2. Search by Clearance Parameters on GACC's website: <http://www.customs.gov.cn/customs/302427/302442/tgcs/index.html>
3. Decree of GACC No.38 Measures of the People's Republic of China on Customs Supervision and Administration of Transit Goods: <http://www.customs.gov.cn/publish/portal0/tab38320/info4345.htm>
4. GACC published "What goods have been included in catalogue of prohibited export goods" and other relevant information on its website:

<http://www.customs.gov.cn/publish/portal0/tab3400/info5329.htm>

5. Decree of GACC No.43 List of prohibited and restricted items of entry and exit of People's Republic of China: <http://www.customs.gov.cn/publish/portal0/tab517/info10510.htm>

6. Q&A guide on prohibited and restricted items of entry and exit on GACC website: <http://www.customs.gov.cn/publish/portal0/tab3400/>

7. The announcement of AQSIQ on adjusting the inspection and supervision of imported old mechanical and electrical products (No. 145 of 2014) offers the imported old mechanical and electrical products in Table 1 list of management measures in list of the inspection and supervision measures as prohibited goods: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2014/201501/t20150104_429424.htm; Article 2 prohibited imports in Decree No. 7 2008 of the Ministry of Commerce, GACC and AQSIQ the measures of administration of import and export of mechanical and electrical products: <http://www.mofcom.gov.cn/aarticle/b/c/200804/20080405506217.html>; Decree No. 7 of 2007 of the Ministry of Commerce of the People's Republic of China catalogue of prohibited and restricted technologies of entry by the People's Republic of China: <http://www.mofcom.gov.cn/aarticle/b/g/200712/20071205295018.html>

(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)

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 2)

Product Quality Law of the People's Republic of China. (Link 3)

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 4)

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 5)

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 6)

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 7)

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 8)

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 9)

Inspection and Quarantine:

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 10);

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 11);

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 12);
Measures on Supervision and Administration of Inspection and Quarantine of Imported and Exported Dairy Products (Link 13);
Measures on Inspection, Supervision and Administration of Import Cotton (Link 14);
Regulations of the People's Republic of China on Certification and Accreditation was promulgated through Decree of the State Council No. 390 (Link 15).

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.

Links

1. Decree of President of the People's Republic of China No. 63 of 1996 Law of the People's Republic of China on Administrative Penalty: http://www.gov.cn/prohibitions/2005-08/21/content_25101.htm
2. On July 8, 2000, the Standing Committee of the National People's Congress of the People's Republic of China revised the Customs Law of the People's Republic of China: http://www.gov.cn/gongbao/content/2000/content_60340.htm
3. Product Quality Law of the People's Republic of China: <http://www.sda.gov.cn/WS01/CL0784/91772.html>
4. 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: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/201307/t20130710_366091.htm
5. 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: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/201510/t20151021_452045.htm

6. Decree of the State Council No. 420 Implementation Regulations of the Law of the People's Republic of China on Import and Export Commodity Inspection: <http://www.customs.gov.cn/publish/portal0/tab399/info3485.htm>

7. 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: <http://www.customs.gov.cn/publish/portal0/tab3889/info59326.htm>

8. 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: <http://www.customs.gov.cn/publish/portal0/tab49660/info551084.htm>

9. 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: <http://www.customs.gov.cn/publish/portal0/tab507/info20299.htm>

10. Decree of the State Council No. 447 Implementation Regulations of the Law of the People's Republic of China on Import and Export Commodity Inspection: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200711/t20071106_52208.htm

11. Decree of the State Council No. 206 Implementation Regulations of the Law of the People's Republic of China on the Entry and Exit Animal and Plant Quarantine: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200711/t20071106_52202.htm

12. Decree of the Ministry of Health No. 2 of 1989 Implementation Rules of Law of Frontier Health and Quarantine of the People's Republic of China: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200711/t20071106_52200.htm

13. Measures on Supervision and Administration of Inspection and Quarantine of Imported and Exported Dairy Products: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/201306/t20130613_361189.htm

14. Measures on Inspection, Supervision and Administration of Import Cotton: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/201306/

t20130626_363127.htm

15. Decree of the State Council No. 390 Regulations of the People's Republic of China on Certification and Accreditation:

http://www.aqsiq.gov.cn/xxgk_13386/jgfl/zfdcs/zcfg/201210/t20121017_265705.htm

(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)

Administrative Review Law of the People's Republic of China. (Link 2)

Customs and I&Q:

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 3);

Decree of GACC No. 166 Measures of the People's Republic of China on Customs Administrative Review (Link 4);

Measures for Customs Administrative Penalty Hearing of the People's Republic of China (Decree No. 145 of GACC) (Link 5);

Decree of AQSIQ No. 7 [1999] Measures on Administrative Review of Entry–Exit Inspection and Quarantine (Link 6);

Decree of AQSIQ No. 85 Regulations on Entry–Exit Inspection and Quarantine Administrative Penalty Procedures (Link 7);

Measures for the Implementation of the Administrative License for

Quality Supervision, Inspection and Quarantine (Link 8);

Measures for the Administration of Certificates of Administrative Law Enforcement in Quality Supervision, Inspection and Quarantine (Link 9);

Rules for the Application of Administrative Penalty Discretion in Quality Supervision, Inspection and Quarantine (Link 10).

General Comment

Customs and I&Q:

The implementation is adequate.

Links

1. Administrative Procedure Law of the People's Republic of China: http://www.spp.gov.cn/sscx/201502/t20150217_91466.shtml
2. Administrative Review Law of the People's Republic of China: http://www.gov.cn/banshi/2005-08/21/content_25100.htm
3. Decree of GACC No. 120 Provisional Regulations of the People's Republic of China on Customs Handling of Appellate Cases: <http://www.customs.gov.cn/publish/portal0/tab399/info4301.htm>
4. Decree of GACC No. 166 Measures of the People's Republic of China on Customs Administrative Review: <http://www.customs.gov.cn/publish/portal0/tab399/info83560.htm>
5. Measures for Customs Administrative Penalty Hearing of the People's Republic of China (Decree No. 145 of GACC): <http://www.customs.gov.cn/publish/portal0/tab2746/info18595.htm>
6. Decree of AQSIQ No. 7 [1999] Measures on Administrative Review of Entry-Exit Inspection and Quarantine: http://jyjgs.aqsiq.gov.cn/wjgg/sjwj/200610/t20061024_2339.htm
7. Decree of AQSIQ No. 85 Regulations on Entry-Exit Inspection and Quarantine Administrative Penalty Procedures: http://www.gov.cn/flfg/2006-03/13/content_225816.htm
8. Measures for the Implementation of the Administrative License for Quality Supervision, Inspection and Quarantine: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/201307/t20130705_365385.htm
9. Measures for the Administration of Certificates of Administrative

Law Enforcement in Quality Supervision, Inspection and Quarantine:
http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2016/201612/t20161227_479739.htm

10. Rules for the Application of Administrative Penalty Discretion in Quality Supervision, Inspection and Quarantine: http://www.aqsiq.gov.cn/xxgk_13386/xxgkztl/zcfg/201210/t20121017_285066.htm

(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.

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 mutual recognition of AEOs is accessible at "Customs Enterprise Credit System Construction" under "Information Disclosure" on China Customs' portal site. The relevant departments of GACC have carried out a more detailed and in-depth interpretation of some relevant information through channels such as China Customs magazine, 12360 customs hotline and WeChat public account.

The inspection and quarantine department announced some relevant information. (Link 1 and 2)

General Comment

The implementation is inadequate.

Recommendations

Details of agreements with other countries should be published in a timely manner.

(j) procedures relating to the administration of tariff quotas.

Links

1. Memorandum of Understanding between AQSIQ of the People's Republic of China and quarantine and Standard Metrology Organization of the Republic of the Sudan: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2013/201310/t20131008_380220.htm
2. Protocol on Plant Quarantine requirements for Soybean Exported to China from Kazakhstan: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2017/201701/t20170122_481663.htm

Implementation

Import tariff quotas for agricultural produce, sugar, cotton, wool, wool tops, etc. (Links 1, 2 and 3) 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 4)

General Comment

The implementation is adequate.

Links

Import tariff quotas for agricultural produce and cotton:

1. Decree of National Development and Reform Commission No.14 of 2017: http://jms.ndrc.gov.cn/gzdt/201709/t20170930_862785.html

Import tariff quotas for wools:

2. Decree of Ministry of Commerce and the GACC No. 66 of 2016 Detailed rules for the Implementation of import tariff quota of wool and wool tops in the year of 2017: <http://www.mofcom.gov.cn/article/b/e/201611/20161101687295.shtml>

Import tariff quotas for sugar:

3. Decree of Ministry of Commerce No.53 of 2016 Tariff quota application and allocation rule of sugar in the year of 2017: : <http://www.mofcom.gov.cn/article/b/e/201610/20161001406993.shtml>
4. Catalogue of goods subject to import tariff quota: <http://www.mofcom.gov.cn/article/bh/200301/20030100066079.shtml>

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

Customs:

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.

Inspection and Quarantine:

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

Customs and I&Q:

The Internet has become an important means for China Customs, Inspection and Quarantine, and 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.

General Comment

Customs and I&Q:

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

Customs:

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."

Inspection and Quarantine:

AQSIQ Guide on Government Information Disclosure provides:

‘III. Means of access to government information

.....

(2) Disclosure of government information as applied for.

1. Application review departments.

The AQSIQ Government Information Disclosure Office is the department that receives and reviews applications. Office hours: 8:00–17:30 (not on holidays);

Phone: 010–82261627;

Address: No. 9 Madiandong Road, Haidian District, Beijing;

Zip Code: 100088;

E-mail: zjxxgk@aqsiq.gov.cn."

Implementation

Customs and I&Q:

Via portal websites of customs and Inspection and Quarantine authorities, the addresses of customs and Inspection and Quarantine offices at each port, and the phone numbers thereof may be obtained.
(Link 1, 2)

General Comment

Customs and I&Q:

The implementation is adequate.

Links

1. The sketch map of Customs distribution on GACC's portal websites (including websites and phone number): <http://www.customs.gov.cn/customs/qghg24/index.html>
2. Consultation points of WTO/TBT-SPS in China: <http://www.strrc.org.cn/index.jsp>, <http://www.tbt-sps.gov.cn/page/cwtoz/Indexquery.action>

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

Customs:

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. The majority of the content of this provision cannot be found on the official website.

Inspection and Quarantine:

The AQSIQ website is available in English, but for nearly 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.

General Comment

Customs and I&Q:

The implementation is inadequate.

Recommendations

Customs and I&Q:

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

Customs and I&Q:

Since China's accession into the WTO in 2001, competent authorities vested with managerial responsibilities for cross-border trade, including the Ministry of Commerce, customs and Inspection and Quarantine authorities, 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.

The search engine embedded in the AQSIQ website performs badly, and the search results are not properly ranked, and certain important laws and regulations on inspection and quarantine cannot even be found.

General Comment

Customs and I&Q:

The implementation by customs is relatively adequate, whereas there is substantial room for improvement for inspection and quarantine authorities.

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

Customs:

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."

Inspection and Quarantine:

AQSIQ Guide on Government Information Disclosure provides:

"III. Means of access to government information

(1) Proactive disclosure of government information.

.....

(2) Disclosure of government information as applied for.

1. Application review department.

The AQSIQ Government Information Disclosure Office is the department that receives and reviews applications. Office hours: 8:00–17:30 (not on holidays);

Phone: 010–82261627;

Address: No. 9 Madiandong Road, Haidian District, Beijing

Zip Code: 100088;

E-mail: zjxxgk@aqsiq.gov.cn.

5. In-person submission of application.

After an applicant fills in Application Form for Government Information Disclosure, he or she may contact the AQSIQ Government Information Disclosure Office, and submit the application in person."

Implementation

Customs and I&Q:

The windows, of China Customs and Inspection and Quarantine authorities, that handle external administrative affairs, are all open to public consultation.

The official websites of customs and Inspection and Quarantine authorities have all put in place online consultation windows.

Both GACC and customs authorities directly under it have opened a free hotline service – "12360".

China Inspection and quarantine issued reports on WTO/TBT–SPS consulting points in China. (Link 1)

But 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.

General Comment

Customs and I&Q:

The implementation is adequate, but the information of the establishment of consultation points is inconsistent and there is still room for improvement.

The 12365 system is jointly used for inspection and quarantine and technical supervision; there is still room for the improvement of professional segmentation of inspection and quarantine.

Recommendations

Customs and I&Q:

Customs and Inspection and Quarantine authorities 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 require strong technical expertise; it is recommended to enhance the comprehensive professional technical level and ability of the 12365

system operators.

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.

Links

1. China Inspection and quarantine issued reports on WTO/TBT-SPS consulting points in China: <http://www.tbt-sps.gov.cn/zxdbg/getList.action>

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

Customs:

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."

Inspection and Quarantine:

AQSIQ Guide on Government Information Disclosure provides:

"VIII. 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

Customs and I&Q:

Generally speaking, the consultation services offered by customs and Inspection and Quarantine authorities do not provide forms or documents. In rare cases where such forms or documents are provided, they are provided free of charge.

General Comment

Customs and I&Q:

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

Customs:

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.

Inspection and Quarantine:

AQSIQ Guide on Government Information Disclosure provides:

"III. 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:

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.

Inspection and Quarantine:

Online consultations are available, but without a prescribed time limit on reply.

General Comment

Customs and I&Q:

The implementation is inadequate.

Recommendations

Customs and I&Q:

Consultations and replies of various types, 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

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:

The Committee on Trade Facilitation (the "Committee") is yet to be officially established, and this provision has not been implemented.

(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.

Links

1. Reply of the State Council on the approval of establishing the inter-ministerial joint conference on trade facilitation (Letter of the State Council [2016]): http://www.gov.cn/zhengce/content/2016-04/06/content_5061542.htm

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

State:

The State has put in place a relatively sound legal system.

Article 58 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 and citizens. The solicitation of such comments may be conducted in forms of symposiums, argumentations, hearings, etc. (Link 1)

In November 2001, Decrees of the State Council No. 321 and No. 322 respectively released Regulations on Formulation Procedures of Administrative Laws and Regulations, and Regulations on Formulation Procedures of Rules, detailing the formulation procedures for administrative laws and regulations, and rules, with a view to practicing the principle of legislative democracy as provided for in the Legislation Law. (Links 2 and 3)

Customs and I&Q:

China Customs formulated and released relevant departmental rules and regulations.

In December 2008, 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 4)

Decree of AQSIQ No. 15 promulgated Regulations on Formulation Procedures of Rules and Regulations. Article 24 thereof provides that for important drafts for approval, and for drafts for approval that involve differences of opinion over major issues, the Department of Legislation may convene symposiums, argumentations, hearings, etc., to fully collect opinions for research and argumentation. (Link 5)

Comparatively, the provisions regarding the involvement of administrative counterparties in legislative work, contained within Decree of GACC No. 180, Administrative Regulations on Legislative Work, are more explicit than those in Decree of AQSIQ No. 15 Procedures on Formulation of Rules and Regulations.

Implementation

State:

Soliciting of opinions on the draft laws is available on www.chinalaw.gov.cn and official website of NPC. (Link 6)

Customs:

The implementation needs to be improved.

Special column on collecting public comments is available on GACC's portal site; in 2016 one call for comments and one call for comments on the legislative draft were released on the site. (Link 7)

GACC has carried out the legislative hearing. During the 11 years from the promulgation of Administrative Regulations of the People's Republic

of China on Customs Legislative Work in 2005 to December 2016, only one legislative hearing was held regarding the revision of Measures for the Management of Unit Consumption in Customs Processing Trade of the People's Republic of China.

Inspection and Quarantine:

Special columns were put in place on the AQSIQ official website dedicated to the collection of public comments and online questionnaires; in 2016, altogether 10 calls for comments were released on the official website; by October 31, 2017 a total of 6 calls for comments on department regulations had been released. But no legislative hearing was held. (Link 8)

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 9)

By October 31, 2017, 4 calls for comments on inspection and quarantine had been released on the official website of Legal Affairs Office of the State Council. (Link 10)

General Comment

Customs:

Institutional arrangements were generally put in place, but it is to be improved.

Inspection and Quarantine:

Institutional arrangements are not as clear as those of customs, but better implemented.

Recommendations

Customs:

Take effective measures to ensure adequate implementation of relevant provisions of Decree of GACC No. 180.

Customs and I&Q:

1. 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;

2. 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.

3. 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.

Links

1. The revised "Legislation Law of the People's Republic of China" after The decision on amending the legislative law of the people's Republic of China on The third session of the Twelfth National People's Congress: http://www.npc.gov.cn/npc/dbdhhhy/12_3/2015-03/18/content_1930713.htm

2. Decrees of the State Council No. 321 Regulations on Formulation Procedures of Administrative Law: http://www.gov.cn/gongbao/content/2002/content_61545.htm

3. Decrees of the State Council No. 321 Regulations on Formulation Procedures of Rules: http://www.gov.cn/gongbao/content/2002/content_61556.htm

4. Decree of GACC No. 180 revised and promulgated Administrative Regulations of the People's Republic of China on Customs Legislative Work: <http://www.customs.gov.cn/publish/portal0/tab38320/info157799.htm>

5. Decree of AQSIQ No. 15 Regulations on Formulation Procedures of Rules and Regulations: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20012002/200610/t20061027_239114.htm

6. Public comments collection system of lawwww.chinalaw.gov.cn: <http://zqyj.chinalaw.gov.cn/index>; collection of comments on legislative drafts of NPC: http://www.npc.gov.cn/npc/flcazqyj/node_8176.htm

7. Column on GACC's official website dedicated to the collection of public comments: <http://www.customs.gov.cn/default.aspx?tabid=5532>

AQSIQ official website dedicated to the collection of public comments and online questionnaires: <http://www.aqsiq.gov.cn/gzcypt/zjdc/cayjzj/>

9. Mandatory national standards for external notification: <http://www.sac.gov.cn/gzfw/ggcx/wtoth/>; China has notified the WTO member countries of laws, regulations, mandatory national standards and other technical regulations: <http://www.tbt-sps.gov.cn/tbtTbcx/getList.actionpageType=1&tbtsp=1>, <http://www.tbt-sps.gov.cn/tbtTbcx/getList.actionpageType=3&tbtsp=2>

10. Notice of AQSIQ on Soliciting Comments on the Provisions for the Filing Management of Export Food Enterprises (Draft for Comments): http://www.chinalaw.gov.cn/art/2017/6/22/art_33_205489.html; Notice of AQSIQ on Soliciting Comments on the Measures for the Administration of Certification Bodies (Draft for Comments): http://www.chinalaw.gov.cn/art/2017/6/22/art_33_205490.html; Circular of the Legal Affairs Office of the State Council on Soliciting Public Comments on the Publication of the Standardization Law of the People's Republic of China (Draft for Amendment): http://www.chinalaw.gov.cn/art/2016/3/22/art_33_204015.html; Notice of the Legal Affairs Office of the State Council on the Publication of the Regulations on the Implementation of the Food Safety Law of the People's Republic of China (Revised Draft for Review): http://www.chinalaw.gov.cn/art/2016/10/19/art_33_204146.html

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

Customs:

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."

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."

Inspection and Quarantine:

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."

It's stipulated in Article 32 of Regulations of AQSIQ on Rule and Regulation Formulation Procedures (Decree of AQSIQ No. 190), "unless otherwise provided in laws and administrative regulations, rules and regulations shall be implemented 30 days after the publication thereof, at the earliest."(Link 1)

Implementation

Customs:

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." However, a preliminary statistical analysis on the relevant regulations released by China Customs portal websites reveals that a multitude of regulations failed to meet this requirement. Therefore, it can be seen that in terms of the timeliness of the disclosure of laws and regulations, there is still significant room for improvement.

Release of GACC Decrees from 2010 to 2016

Status	Amount	Days	Proportion against the Total
Decree released and entered into force on the same date	10	0	22.22%
Decree released on a date preceding its date of entry into force	35	26	77.78%
of which, date of release over 30 days in advance of date of entry into force	21	42	46.67%
Date of release 1–30 days in advance of date of entry into force	14	2	31.11%
Decree released on a date succeeding its date of entry into force	0	0	0.00%
Total (No. 186–230)	45		

Inspection and Quarantine:

AQSIQ does not have such time limits. However, taking the above standards into account, the situation is better than that of customs.

Release of AQSIQ Decrees from 2010 to 2015

Status	Amount	Days	Proportion against the Total
Decree released and entered into force on the same date	10	0	15.38%
Decree released on a date preceding its date of entry into force	55	78	84.62%
of which, date of release over 30 days in advance of date of entry into force	53	81	81.54%
Date of release 1–30 days in advance of date of entry into force	2	15	3.08%
Decree released on a date succeeding its date of entry into force	0	0	0.00%
Total (No. 125–186; No. 148 missing and some revised)	65		

General Comment

Customs and I&Q:

The implementation is inadequate.

Recommendations

Customs and I&Q:

Release 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.

Links

1. Regulations of AQSIQ on Rule and Regulation Formulation Procedures (Decree of AQSIQ No. 190): http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2017/201710/t20171018_499847.htm

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

Customs and I&Q:

No specific provisions apply.

Implementation

Customs and I&Q:

China Customs and Inspection and Quarantine authorities are 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 Inspection and Quarantine authorities and the business community.

General Comment

Customs and I&Q:

Implementation was proactive, but it is yet to be institutionalized and standardized.

Recommendations

Customs and I&Q:

1. China Customs and Inspection and Quarantine authorities 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

China Customs formulated and promulgated laws and regulations on administrative rulings, including:

Advance ruling: Decree of GACC No. 92 Provisional Administrative Measures of the People's Republic of China on Customs Administrative Rulings; (Link 1)

Advance classification: Decree of GACC No. 158 Regulations of Customs Classification of Import and Export Goods; (Link 2)

Advance price review: Article 10 of Decree of GACC No. 124 Administrative Measures of the People's Republic of China on Tax levied on Import and Export Goods by Customs provides that the tax payer, prior to actual import or export of goods, may apply to customs as per relevant regulations for advance classification, advance price review or advance determination of origin, of such goods. Customs, after review and determination, shall notify the taxpayer in writing, and provide acceptance of such written notification during actual import and export of goods; (Link 3)

Determination of Origin: Article 12 of Decree of the State Council No. 416 Regulations of the People's Republic of China on Place of Origin of Import and Export Goods provides that "prior to the import of goods intended for importation, the consignee of, or other parties directly related to, such goods, with justified cause, may apply to customs via a written application for advance determination of the origin of goods intended for importation; (Link 5)

In addition, in 2011 and 2012 respectively, GACC issued notices that provide for matters related to advance price review and advance determination of origin by customs authorities directly subordinate to GACC:

1. Shu Shui Fa [2011] No. 419 Provisional Regulations on Administration of Advance Price Review of Import Goods set out

provisions for businesses" applications for advance price review; (Link 4)

2. Advance determination of origin: Shu Shui Fa [2012] No. 129 Notice of GACC on Issuing Provisional Regulations on Advance Determination of Origin for Import Goods. (Link 6)

Most customs authorities that are directly subordinate to GACC in Beijing, Shanghai, Guangzhou, Qingdao, etc., have, pursuant to Shu Shui Fa [2011] No. 419, formulated administrative mechanisms for the concrete implementation procedures of advance price review for import goods that apply to their respective customs territories.

Some customs authorities that are directly subordinate to GACC in Shanghai, Haikou, Jiangmen, Fuzhou, etc., have, pursuant to Shu Shui Fa [2012] No. 129, formulated administrative mechanisms for the concrete implementation procedures of advance origin determination that apply to their respective customs territories. (Link 7)

Implementation

Within the 16 years from the release on 24 December, 2001, and the implementation on 1 January, 2002, of Decree of GACC No. 92 Provisional Measures of the People's Republic of China on Administration of Customs Administrative Rulings, to the end of October, 2017, only the following advance ruling cases were found via public channels:

1. On 3 June, 2015, GACC released Decree of GACC No. 28 [2015] Announcement on Publishing Administrative Rulings on Classification of Goods, issuing an administrative ruling on classification of goods named "Polarizing Film"; (Link 8)

2. On 14 September, 2015, GACC released Decree of GACC No. 41 [2015] Announcement on Publishing Administrative Rulings (II) on Classification of Goods, issuing administrative rulings on classifications of three goods respectively named "Intra-Park Tour Cart", "Scanning Frame for Whole-body X-ray Computed Tomography (CT) System", and "Tetrabromobisphenol A"; (Link 9)

3. On 6 May, 2016, GACC released Decree of GACC No. 31 Announcement on Publishing 2016 Administrative Rulings (III) on Classification of Goods, issuing an administrative ruling on classification of the good named "Ranolazine"; (Link 10)

4. On 26 May, 2016, GACC released Decree of GACC No. 33 Announcement on Publishing 2016 Administrative Rulings (IV) on Classification of Goods, issuing administrative rulings on classifications of a few goods including "PDS*II (Polydioxanone) Monofilament Synthetic Absorbable Suture", "iPod nano7" and "Component feeder unit". (Link 11)

5. On December 8, 2016, GACC issued the Announcement on Publishing 2016 Administrative Rulings (V) on Classification of Goods, and made an administrative ruling on the classification of the wearable computers and their accessories. (Link 12)

6. On June 6, 2016, GACC issued No. 21 the Announcement on Publishing 2016 Administrative Rulings (I) on Classification of Goods, and made an administrative ruling on the classification of "elevator rails", "elevator guide brackets" and "elevator pit and bases". (Link 13)

7. On July 20, 2017, GACC issued No. 31 the Announcement on Publishing 2017 Administrative Rulings (II) on Classification of Goods, and made an administrative ruling on the classification of "brake master cylinder". (Link 14)

8. On July 31, 2017, GACC issued No. 35 the Announcement on Publishing 2017 Administrative Rulings (I) on Place of Origin, and made an administrative ruling on the place of origin of "Anchor skimmed milk power" which is first administrative ruling on the place of origin made by China Customs. (Link 15) By the end of October 2017, all the enterprises applying for customs administrative rulings had come from Shanghai. Regarding systems of determination of origin, and of advance price review of import goods, information collected from official websites indicates fragmented implementation at only some local customs authorities, and cases can hardly be found.

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. (Link 16)

General Comment

In general, regarding matters that importers and exporters are most concerned about, i.e. classification, prices, origin, etc., China Customs have formulated relevant laws and regulations on advance ruling. However, all things considered, the current framework of laws and regulations on advance ruling is yet to be streamlined, and overall coordination is lacking, especially among administrative measures on advance ruling, and rules and regulations on advance classification, advance price review and origin determination, and procedures and requirements are yet to be standardized and rendered consistent.

Laws and regulations have been formulated, but the legal framework per se is not perfect, and implementation thereof is not adequate. Nonetheless, it proves that China Customs has made great efforts in recent years.

Recommendations

1. Systematize the current administrative ruling and "three advances" system, and formulate regulations on advance ruling as per Trade Facilitation Agreement;
2. Take necessary measures to ensure adequate implementation of the advance ruling system.

Links

1. Decree of GACC No. 92 Provisional Administrative Measures of the People's Republic of China on Customs Administrative Rulings: <http://www.customs.gov.cn/publish/portal0/tab514/info4205.htm>
2. Decree of GACC No. 158 Regulations of the People's Republic of China on Customs Classified Administration of Import and Export Goods: <http://www.customs.gov.cn/publish/portal0/tab38320/info59255.htm>
3. Decree of GACC No. 124 Administrative Measures of the People's Republic of China on Tax levied on Import and Export Goods by Customs: <http://www.customs.gov.cn/publish/portal0/tab399/info4487.htm>
4. Shu Shui Fa [2011] No. 419 Provisional Regulations on Administration of Advance Price Review of Import Goods: <http://www.51wf.com/law/1177034.html>

5. Decree of the State Council No. 416 of Regulations of the People's Republic of China on Origin of Import and Export Goods 2004: <http://www.customs.gov.cn/publish/portal0/tab399/info3579.htm>
6. Shu Shui Fa [2012] No. 129 Notice of GACC on Issuing Provisional Regulations on Advance Determination of Origin for Import Goods: <http://www.tzcpa.com/tZGJ/LawsRegulationsDocument.aspxid=21967>
7. No.9 [2011] Notice of Haikou Customs on Price Pre auditon: <http://www.customs.gov.cn/publish/portal128/tab63588/info346289.htm>
8. Decree of GACC No. 28 [2015] Announcement on Publishing Administrative Rulings on Classification of Goods: <http://www.customs.gov.cn/publish/portal0/tab49661/module126388/info750529.htm>
9. Decree of GACC No. 41 [2015] Announcement on Publishing Administrative Rulings (II) on Classification of Goods: <http://www.customs.gov.cn/publish/portal0/tab49659/info773284.htm>
10. Decree of GACC No. 31 Announcement on Publishing 2016 Administrative Rulings (III) on Classification of Good: <http://www.customs.gov.cn/publish/portal0/tab49659/info797860.htm>
11. Decree of GACC No. 33 Announcement on Publishing 2016 Administrative Rulings (IV) on Classification of Goods: <http://www.customs.gov.cn/publish/portal0/tab49659/info801950.htm>
12. Decree of GACC No. 78 Announcement on Publishing 2016 Administrative Rulings (V) on Classification of Goods: <http://www.customs.gov.cn/customs/302249/302266/302267/630747/index.html>
13. Decree of GACC No. 21 Announcement on Publishing 2017 Administrative Rulings (I) on Classification of Goods: <http://www.customs.gov.cn/customs/302249/302266/302267/630791/index.html>
14. Decree of GACC No. 31 Announcement on Publishing 2017 Administrative Rulings (II) on Classification of Goods: <http://www.customs.gov.cn/customs/302249/302266/302267/716922/index.html>
15. Decree of GACC No. 35 Announcement on Publishing 2017 Administrative Rulings (I) on Place of Origin: <http://www.customs.gov.cn/customs/302249/302266/302267/717299/index.html>
16. Decree of GACC No. 66 Announcement on Implementing Pilot "Classification Previous Case Auxiliary Search System": <http://www.customs.gov.cn/customs/302249/302266/302267/630734/index.html>

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 different time limits for different types of rulings (excluding determination of classification of goods).

	Advance ruling	Advance price review	Advance classification	Advance determination of place of origin
Document Number	Decree of GACC No. 92	Shu Shui Fa [2011] No. 419	Decree of GACC No. 158	Shu Shui Fa [2012] No. 129
Time limit for reply	60 days after official acceptance	10 working days	15 working days for decision on advance classification; no prescribed time limit for decision on classification	150 days

In cases where customs reject to issue advance rulings, some regulations require compulsory provision of grounds for rejection, while other regulations do not.

	Advance ruling	Advance price review	Advance classification	Advance determination of place of origin
Document Number	Decree of GACC No. 92	Shu Shui Fa [2011] No. 419	Decree of GACC No. 158	Shu Shui Fa [2012] No. 129
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 is inadequate.

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 the valid period for some rulings, but not for other rulings.

	Advance ruling	Advance price review	Advance classification	Advance determination of place of origin
Document Number	Decree of GACC No. 92	Shu Shui Fa [2011] No. 419	Decree of GACC No. 158	Shu Shui Fa [2012] No. 129
Conditions for revocation	Changes of laws, facts and circumstances	Changes of laws, facts and circumstances	Changes of laws, facts and circumstances	Changes of laws, facts and circumstances
Validity Period	No applicable provisions. Unless it is revoked, it will be always valid.	90 days (a 30-day extension is allowed under exceptional circumstances)	3 years	No explicit provisions. Validity continues as long as regulations/ conditions do not change.

Implementation

The implementation is inadequate.

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, but such explicit requirements do not exist in regulations on advance place of origin determination.

The advance ruling system of China Customs has explicit provisions for cases where advance rulings that have been issued may be revoked.

	Advance ruling	Advance price review	Advance classification	Advance determination of place of origin
Document Number	Decree of GACC No. 92	Shu Shui Fa [2011] No. 419	Decree of GACC No. 158	Shu Shui Fa [2012] No. 129
Whether or not the party should be notified of revocation of advance ruling	Written notification to the party	Timely notification to the enterprise applicant	Notification to the party via a Notification Letter	No applicable provisions
Definition of revocation scenarios for advance ruling	Clear definition	Clear definition	Clear definition	Clear definition

Implementation

The implementation is inadequate.

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 customs and advance ruling applicants.

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;

Regulations promulgated include the above content.

(b) the time period by which it will issue an advance ruling; and

Regulations promulgated include the above content.

(c) the length of time for which the advance ruling is valid.

Regulations promulgated include the above content.

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 20 of Decree of GACC No. 92 Provisional Administrative Measures of the People's Republic of China on Customs Administrative Ruling provides that 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 that 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 administrative rulings, given inadequate implementation thereof, 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 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

State:

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 1); Administrative Review Law of the People's Republic of China (Link 2).

Customs and I&Q:

As per Administrative Review Law, China Customs formulated and promulgated Measures on Customs Administrative Review (Link 3); As per Administrative Review Law, AQSIQ formulated and promulgated Measures on Administrative Review of Entry–Exit Inspection and Quarantine (Link 4).

Implementation

Customs:

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 reruling 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.

Inspection and Quarantine:

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%).

General Comment

Customs and I&Q:

Administrative procedure and review systems have been adequately implemented.

Links

1. Decree of President of the People's Republic of China No. 16 of 1989 Administrative Procedure Law of the People's Republic of China: http://www.spp.gov.cn/sscx/201502/t20150217_91466.shtml; the law was amended for the second time at the 28th Session of the Standing Committee of the Twelfth National People's Congress on June 27, 2017: http://www.npc.gov.cn/npc/xinwen/2017-06/29/content_2024894.htm

2. Decree of President of the People's Republic of China No. 16 of 1999 Administrative Review Law of the People's Republic of China: http://www.gov.cn/banshi/2005-08/21/content_25100.htm
3. Decree of GACC No. 166 Measures on Customs Administrative Review: <http://www.customs.gov.cn/publish/portal0/tab514/info83560.htm>
4. Decree of AQSIQ No.7 Measures on Administrative Review of Entry-Exit Inspection and Quarantine: <http://www.heciq.gov.cn/cfd/zjl/201512/a7c9cb9986f44997aacd18aced8ea953.shtml>

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

Customs:

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.'

Inspection and Quarantine:

Article 10 of Measures on Administrative Review of Entry-Exit Inspection and Quarantine provides, "in cases of objections to a particular administrative action by an entry-exit inspection and quarantine authority, application shall be filed to a higher competent authority for review."

Implementation

Customs:

Customs received 143 administrative review applications in total in 2015 and 94 ones in 2016. The channel for administrative

counterparties to apply for customs administrative review is relatively smooth.

In 2016, the inspection and quarantine system received 301 administrative review applications in total, with an aggregate correction ratio of 36.46%.

General Comment

Customs:

The implementation is adequate.

Links

1. Decree of GACC No. 166 Measures on Customs Administrative Review: <http://www.customs.gov.cn/publish/portal0/tab514/info83560.htm>
2. Decree of AQSIQ No.7 Measures on Administrative Review of Entry-Exit Inspection and Quarantine: <http://www.heciq.gov.cn/cfd/zjl/201512/a7c9cb9986f44997aacd18aced8ea953.shtml>

and/or

(b) a judicial appeal or review of the decision.

Laws and Regulations

Customs:

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 1)

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 2)

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 3)

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)

Inspection and Quarantine:

Article 6 of Measures on Administrative Review of Entry–Exit Inspection and Quarantine provides, "in cases where citizens, legal persons, or other organizations believe that the particular administrative actions of entry–exit inspection and quarantine authorities are not based upon legitimate regulatory documents, they may, while applying for administrative review of such administrative actions, apply for review of such documents." (Link 5)

Implementation

Customs:

In 2015, altogether 41 administrative procedure cases occurred involving customs authorities across the country.

In 2016, altogether 44 administrative procedure cases occurred involving customs authorities across the country.

General Comment

Customs:

The implementation is relatively adequate.

Links

1. Decree of President of the People's Republic of China No. 16 of 1989 Administrative Procedure Law of the People's Republic of China: http://www.spp.gov.cn/sscx/201502/t20150217_91466.shtml
2. Decree of President of the People's Republic of China No. 16 of 1999 Administrative Review Law of the People's Republic of China: http://www.gov.cn/banshi/2005-08/21/content_25100.htm
3. Customs Law of the People's Republic of China: <http://www.customs.gov.cn/publish/portal0/tab2747/info3420.htm>
4. Decree of GACC No.166 Measures of the People's Republic of China on Customs Administrative Review: <http://www.customs.gov.cn/publish/portal0/tab514/info83560.htm>
5. Decree of AQSIQ No.7 Measures on Administrative Review of Entry-Exit Inspection and Quarantine: <http://www.heciq.gov.cn/cfd/zjl/201512/a7c9cb9986f44997aacd18aced8ea953.shtml>

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.

Links

1. Customs Law of the People's Republic of China: <http://www.customs.gov.cn/publish/portal0/tab2747/info3420.htm>

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.

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

State:

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." (Link 1)

"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. "(Link 2)

Customs:

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." (Link 3)

Inspection and Quarantine:

Article 23 of Measures on Administrative Review of Entry-Exit Inspection and Quarantine provides, "the review authority shall issue a review decision within 60 days after the date of accepting the

application; except cases where the review period shall be less than 60 days according to law.

In cases of complicated review decisions that cannot be made within the prescribed time limit, a reasonable extension may be given with the consent of the person in charge from the review authority, and notified to the applicant and respondent; but the extension period shall not be longer than 30 days." (Link 4)

General Comment

Customs and I&Q:

The regulations are clear, and the implementation is adequate.

Links

1. Decree of President of the People's Republic of China No. 16 of 1989 Administrative Procedure Law of the People's Republic of China: http://www.gov.cn/banshi/2005-08/21/content_25100.htm
2. Administrative Procedure Law of the People's Republic of China: http://www.npc.gov.cn/wxzl/gongbao/2014-12/23/content_1892467.htm
3. Decree of GACC No.166 Measures of the People's Republic of China on Customs Administrative Review: <http://www.customs.gov.cn/publish/portal0/tab514/info83560.htm>
4. Decree of AQSIQ No.7 Measures on Administrative Review of Entry-Exit Inspection and Quarantine: <http://www.heciq.gov.cn/cfd/zjl/201512/a7c9cb9986f44997aacd18aced8ea953.shtml>

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

State:

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 1)

Customs and I&Q:

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 2)

Chinese Inspection and Quarantine authorities impose administrative penalties following different regulations (for detailed information refer to 1.1.g).

Implementation

Customs and I&Q:

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

Customs and I&Q:

The implementation is relatively adequate.

Links

1. Decree of President of the People's Republic of China No. 36 of 1996 Administrative Penalty Law of the People's Republic of China: http://www.gov.cn/banshi/2005-08/21/content_25101.htm
2. Decree of GACC No. 159 Regulations on Procedures for Handling Customs Administrative Penalty Cases of the People's Republic of China: <http://www.customs.gov.cn/publish/portal0/tab38320/info59361.htm>

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, Inspection and Quarantine, other border institutions have also established corresponding appeal or review procedures.

State:

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 1)

Ministry of Commerce:

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 2)

Links:

1. Decree of the State Council of the People's Republic of China No. 532 Regulations on the Foreign Exchange System of the People's Republic of China: http://www.gov.cn/zwggk/2008-08/06/content_1066085.htm
2. Decree of the Ministry of Commerce No. 7 Measures for the Implementation of Administrative Review of the Ministry of Commerce:

<http://www.mofcom.gov.cn/article/b/e/200406/20040600228922.shtml>

Recommendations

Customs and I&Q:

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 is undeniable that when enterprises are exercising administrative rights, because 1) they are concerned about retaliation by the administrative authority; 2) remedy procedures are complex or inaccessible; 3) exercising the right to administrative remedy may result in barriers to, or postponement of, release of import and export goods, quite a few enterprises gave up the exercise of such rights. Customs and Inspection and Quarantine authorities 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

Customs and I&Q:

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 and Inspection and Quarantine authorities decide to detain import goods, there are relevant detention procedures that shall be followed. Inspection and Quarantine authorities explicitly require notification to the party "as soon as possible"; China Customs stipulate 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 and Inspection and Quarantine authorities explicitly provide 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

Customs and I&Q:

This provision has been adequately implemented in China.

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 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 have 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 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 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 4) China has formulated an administrative system for food safety including the safety of import and export food. (Links 5 and 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, AQSIQ shall issue an announcement to revoke the warning." (Link 7)

General Comment

The regulations are clear, and the implementation is adequate.

Links

1. Law of the People's Republic of China on Frontier Public Health Quarantine: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200806/t20080625_80249.htm
2. Implementation Regulations of the Law of the People's Republic of China on Frontier Public Health Quarantine: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200711/t20071106_52200.htm
3. Law of the People's Republic of China on Quarantine of Animals and plants Intended for Entry and Exit: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200711/t20071106_52204.htm
4. Implementation Regulations of Law of the People's Republic of China on Quarantine of Animals and plants Intended for Entry and Exit: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200711/t20071106_52202.htm
5. Food safety law of the People's Republic of China: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/201306/t20130603_360016.htm
6. Implementation regulations of Food safety law of the People's Republic of China: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/201306/t20130603_360008.htm

7. Administrative Regulations on Risk Warning and Speedy Response by Entry–Exit Inspection and Quarantine Authorities: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20012002/200610/t20061027_239128.htm

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:

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 1)

Inspection and Quarantine:

Article 41 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 2)

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 3)

General Comment

Customs and I&Q:

The regulations are clear, and the implementation is adequate.

Links

1. Decree of the State Council No.420 Implementation Regulations of the People's Republic of China on Customs Administrative Penalty: <http://www.customs.gov.cn/publish/portal166/tab66206/info674232.htm>
2. Decree of the State Council No.447 Implementation Regulations of Law of the People's Republic of China on Inspection of Commodities for Importation or Exportation: <http://www.chinalaw.gov.cn/article/fgkd/xfg/xzfg/200510/20051000055629.shtml>
3. Decree of AQSIQ No. 108 Administrative Regulations on Seal and Detention by Entry–Exit Inspection and Quarantine Authorities: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20072008/200807/t20080708_239305.htm

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 Decree of GACC No. 79 [2014] Announcement of the People's Republic of China on Publication of Customs Testing Methodologies. (Links 1, 2 and 3)

Links

1. Decree of GACC No. 176 Administrative Measures of the People's Republic of China on Customs Testing: <http://www.customs.gov.cn/publish/portal128/tab41243/info277212.htm>
2. Work Regulations on Customs Testing: <http://www.customs.gov.cn/tabid/399/ctl/InfoDetail/InfoID/158338/mid/60432/Default.aspxContainerSrc=>
3. Decree of GACC No. 79 [2014] Announcement of the People's Republic of China on Publication of Customs Testing Methodologies: <http://www.customs.gov.cn/publish/portal0/tab49564/info723725.htm>
4. GACC's interpretation (five adjustments) on Customs Testing Methodologies of People's Republic of China: <http://www.customs.gov.cn/publish/portal0/tab1/info165509.htm>

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:

Customs may conduct second tests.

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 1)

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 2)

Inspection and Quarantine:

Article 5 of Measures on Re-test of Commodities for Importation or Exportation provides, "in cases where the inspection applicant has

objections to the test result issued by the inspection and quarantine agency, he or she may apply to this agency or the superior agency thereof for re-test, or may apply to AQSIQ for re-test. The inspection and quarantine agency that handles re-test applications or AQSIQ shall be responsible for the implementation of the re-test." (Link 3)

General Comment

Customs and I&Q:

The regulations are clear, and the implementation is adequate.

Links

1. Decree of GACC No. 138 Administrative Measures of the People's Republic of China on Customs Test of Import and Export Goods: <http://www.customs.gov.cn/publish/portal0/tab399/info265096.htm>
2. Shu Shui Fa No.511 [2008] Work Regulations on Customs Testing:
<http://www.customs.gov.cn/tabid/399/ctl/InfoDetail/InfoID/158338/mid/60432/Default.aspxContainerSrc=>
3. Decree of AQSIQ No.77 Measures on Re-test of Commodities for Importation or Exportation: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20052006/200610/t20061027_239290.htm

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

State & customs:

The State has published the list of officially accredited laboratories and testing agencies; (Links 1, 2 and 3)

Customs published the list of testing centers under it. (Link 4)

General Comment

State & customs:

The implementation is adequate.

Links

1. The list of officially accredited laboratories: <https://www.cnas.org.cn/rkcx/2013/03/728834.shtml>
2. The list of officially accredited testing agencies: <https://www.cnas.org.cn/rkcx/2013/03/728833.shtml>
3. The list of officially accredited inspection agencies: <https://www.cnas.org.cn/rkcx/2013/03/728835.shtml>
4. Testing information inquiry under GACC's portal website: <http://www3.customs.gov.cn/tabid/7090/Default.aspx>

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

Customs and I&Q:

As per regulations, both customs and Inspection and Quarantine authorities may accept the re-test result.

General Comment

Customs and I&Q:

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, customs and Inspection and Quarantine authorities have 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 general feedback from the business community is that the scope of fees and charges of Inspection and Quarantine authorities is narrowed;
4. The charges levied on public institutions by customs and Inspection and Quarantine authorities and the service charges collected via third-party agencies affiliated to the above authorities were reduced.
5. China Inspection and Quarantine has stopped collecting entry-exit inspection and quarantine fees as of April 1, 2017. The entry-exit personnel, goods, transportation vehicles, containers and other statutory inspection and quarantine items accepted before April 1, 2017 will be charged in accordance with the original provisions, especially long-term business, such as the inspection of complete sets imported equipment, inspection and quarantine processing of imported seedlings etc..

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

Customs and I&Q:

Information related to fees and charges including the diversity, standards, bases and reasons thereof is published on the portal websites of China Customs and Inspection and Quarantine authorities. (Links 1, 2, 3, 4, 5, 6, 7)

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 8)

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 9)

General Comment

Customs and I&Q:

The implementation is adequate.

Links

1. China Customs' current list of administrative charges: <http://www.customs.gov.cn/publish/portal0/tab49588/info719580.htm>
2. Charge information published by Inspection and Quarantine authorities: <http://120.27.27.168/TSJ/ChargePublic/Html/html/yilan.htmlid=78d8f889-f3e8-4d95-b4bd-f245b79909da>

3. Charging measures of Entry-Exit inspection and quarantine: http://www.aqsiq.gov.cn/xxgk_13386/jgfl/tgyws/zcfg/201210/t20121016_250849.htm
4. No administrative charges relating to inspection and quarantine was listed on the list of administrative charges collected by the quality inspection system managed by the central government at "list of quality inspection charges" under "Charges Disclosure" on AQSIQ's portal site: <http://120.27.27.168/TSJ/ChargePublic/Html/html/yilan.htmlid=78d8f889-f3e8-4d95-b4bd-f245b79909da>
5. Fees collected by inspection and detection institutions, charges relating to quarantine processing collected by CCIC and enterprises and institutions under all inspection and quarantine bureaus, the immunization fees collected by the travel health care centers of the inspection and quarantine bureaus, and the fees of the certification and accreditation institutions are still not cancelled: <http://120.27.27.168/TSJ/ChargePublic/Html/html.htmlc>
6. List of Fees and Charging Bodies of AQSIQ: <http://120.27.27.168/TSJ/ChargePublic/Html/html/yilan.htmlid=b7cdf15e-4f71-48f9-acfd-3ea046b6b328>
7. Public comments on Guidelines on Quality Inspection Supervision (Draft for Public Opinions) are solicited: http://www.ndrc.gov.cn/yjzx/yjzx_add.jspSiteId=133
8. Notice of the Ministry of Finance No. 102 [2015] Notice on the Cancellation and Suspension of the Collection of a Number of Administrative Charges: http://www.mof.gov.cn/mofhome/shuizhengsi/bgtZaiXianFuWu_1_1_11/mlqd/201510/t20151009_1493370.html
9. Ministry of Finance and National Development and Reform Commission issued Notice on Cleaning up a Number of Policies on Administrative Charges (Notice of the Ministry of Finance No. 20 [2017]): http://szs.mof.gov.cn/bgtZaiXianFuWu_1_1_11/mlqd/201703/t20170323_2563261.html

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

Customs and I&Q:

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 1, 2 and 3)

Links

1. AQSIQ's relevant regulations and notices: <http://jhcws.aqsiq.gov.cn/sfgl/>
2. Decree of AQSIQ No.311 [2014] Notice of AQSIQ on Conducting free of charges on paperless customs clearance form: <http://jhcws.aqsiq.gov.cn/sfgl/sfyj/crjjy/2014/>
3. Notice of GACC No. 86 [2015] Notice of GACC on Cancelling the Charges for Customs Advance Classification Service and Other Two Items: <http://www.customs.gov.cn/publish/portal122/tab64478/info736252.htm>

1.4 Each Member shall periodically review its fees and charges with a view to reducing their number and diversity, where practicable.

Implementation

Customs:

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 1, 2, 3, 4, 5, 6, 7 and 8)

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.

Inspection and Quarantine:

China's Inspection and Quarantine authorities consolidated a multitude of fees and charges, and canceled all administrative charges. (Link 9)

At the same time, the preferential policies on administrative charges

relating to inspection and quarantine have been implemented. (Link 10)

General Comment

Customs and I&Q:

The implementation is adequate.

Links

1. 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: http://www.gov.cn/gongbao/content/2013/content_2371600.htm
2. Announcement of GACC No. 45 Several Measures of GACC on Promoting the Steady Growth of Foreign Trade: <http://www.customs.gov.cn/publish/portal0/tab49612/info624480.htm>
3. Ministry of Finance's Notice on Cancelling and Exempting Relevant Administrative Charges during Import and Export: http://zhs.mof.gov.cn/zhengwuxinxi/zhengcefabu/201209/t20120925_684764.html
4. Notice of Rectifying and standardizing operation services and charges in import and export link jointly released by National Reform Commission, GACC and other four ministries (Fa Gai Dian No.198 [2014]): http://www.sdpc.gov.cn/gzdt/201407/t20140730_620592.html
5. Several Measures of GACC on supporting the Steady Growth of Foreign Trade: <http://www.customs.gov.cn/publish/portal0/tab49564/info707366.htm>
6. Notice on Canceling Three Charges including Customs Advance Classification Service (Shu Cai Fa [2015] No. 86): <http://www.customs.gov.cn/publish/portal122/tab64478/info736252.htm>
7. Notice of further clean up and standardize the charges in import/export link jointly issued by National Reform Commission, GACC and other five ministries (Fa Gai Jia Ge No.1963 [2015]): http://jgs.ndrc.gov.cn/zcfg/201509/t20150902_750034.html
8. Fees and Charges cancelled and suspended by China's Inspection and Quarantine authorities: <http://120.27.27.168/TSJ/ChargePublic/Html/html/yilan.htmlid=7b3f60db-3a1b-4cc9-b25f-6fefb5b0350f>
9. 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 quality inspection system will cancel the collection of entry-exit inspection and quarantine fees: <http://www.aqsiq.gov.cn/ztlm/2017/2017t/>; Letter on the Supplementary Explanation for Cancelling the Product Quality Supervision and Inspection Fee and Entry-exit Inspection and Quarantine Fee: http://www.aqsiq.gov.cn/ztlm/2017/2017t/xgwj/201703/t20170331_485402.htm

Documents of charge disclosure, catalogue and basis: <http://120.27.27.168/TSJ/ChargePublic/Html/html.html>

10. List of Preferential Policies on Administrative Charges Relating to Inspection and Quarantine Approved by the Central Government for 2016 http://www.cqciq.gov.cn/xxgk/news/2016-11/164_9643.shtml

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

Customs:

Currently, China Customs only levies charges for delayed declaration and delayed payment; collection of IPR recordation fee has been suspended.

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 1)

Currently China Customs levies no administrative charges.

Inspection and Quarantine:

China's quality inspection institutions have cancelled the collection of charges and meanwhile have implemented the preferential policies on administrative charges relating to inspection and quarantine.

General Comment

Customs and I&Q:

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.

Inspection and Quarantine authorities have made significant headway in reducing fees and charges.

Recommendations

Inspection and Quarantine:

The collection of fees and charges by Inspection and Quarantine authorities needs to be further systematized and regulated.

Links

1. The Ministry of Finance, GACC, AQSIQ, National Development and Reform Commission, Ministry of Transport and Ministry of Commerce Notice on the Pilot Program of Exempting Foreign Trade Enterprises with No Problems from Lifting, Shifting and Warehousing Charges Notice of the Ministry of Finance No. 10 [2016] : <http://www.mofcom.gov.cn/article/h/zongzhi/201607/20160701356218.shtml>

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

Customs and I&Q:

The regulations are clear, and the implementation is adequate. (Links 1 and 2)

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.

Links

1. Decree of the State Council No. 420 Implementation Regulations of the People's Republic of China on Customs Administrative Penalty: <http://www.customs.gov.cn/publish/portal0/tab2748/info3485.htm>
2. Decree of AQSIQ No.85 Procedure regulation of administrative penalty on Entry-Exit Inspection and Quarantine: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20052006/200610/t20061027_239282.htm

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

Customs and I&Q:

The regulations are clear, and the implementation is adequate. (Links 1 and 2)

Recommendations

Customs and I&Q:

1. Customs and 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 customs 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 1)

General Comment

The system is sound, and the implementation is adequate.

Links

1. Decree of the State Council No. 420 Implementation Rules of the People's Republic of China on Customs Administrative Penalty:
<http://www.customs.gov.cn/publish/portal0/tab2748/info3485.htm>

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 1)

Announcement of GACC No. 82 [2014] Notice on Releasing the Standards on Customs Accreditation of Enterprises provides, "in cases where non-brokerage enterprises conduct self-examination, detect breaches and report to customs, the warnings issued by customs and fines below 30,000 RMB shall not be included in the total number of breaches; in cases where brokerages conduct self-examination, detect breaches and report to customs, the warnings issued by customs and fines below 10,000 RMB shall not be included in the total number of

breaches." (Link 2)

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 active disclosure system is stipulated in detail. (Link 3)

Starting from July and August 2014, GACC began to roll out enterprise self-discipline management pilots at 10 customs authorities directly under it (each such customs authority then chooses some affiliated customs authorities), and expanded this pilot to Fujian, Tianjin and Guangdong Free Trade Zone. For instance, Notice on Conducting Enterprise Self-discipline Management Pilot, Notice of Shanghai Customs on Releasing Practical Guide on Enterprise Self-Discipline Management, Notice of Shanghai Customs on Implementing Self-Discipline Management for Enterprises within China's (Shanghai) Free Trade Zone, and Several Measures of GACC on Supporting and Promoting the Construction and Development of China's (Fujian) (Tianjin) (Guangdong) Free Trade Zones. (Link 4, 5, 6, 7)

Implementation

China Customs is gradually promoting pilots on voluntary disclosure. Starting from July and August 2014, GACC began to roll out enterprise self-discipline management pilots at 10 customs authorities directly under it (each such customs authority then chooses some affiliated customs authorities), and expanded this pilot to Fujian, Tianjin and Guangdong Free Trade Zone. For instance, Notice on Conducting Enterprise Self-discipline Management Pilot, Notice of Shanghai Customs on Releasing Practical Guide on Enterprise Self-Discipline Management, Notice of Shanghai Customs on Implementing Self-Discipline Management for Enterprises within China's (Shanghai) Free Trade Zone, and Several Measures of GACC on Supporting and Promoting the Construction and Development of China's (Fujian) (Tianjin) (Guangdong) Free Trade Zones. (Links 3, 4, 5 and 6)

General Comment

Pilots have commenced, and are yet to be fully implemented.

Recommendations

Establish and implement voluntary disclosure-related systems as early as possible.

Links

1. Decree of the State Council No. 670 the revised Regulations of the People's Republic of China on Customs Audit: <http://www.customs.gov.cn/publish/portal0/tab49564/info807275.htm>
2. Announcement of GACC No. 82 [2014] Notice on Releasing the Standards on Customs Accreditation of Enterprises: <http://www.customs.gov.cn/publish/portal0/tab49659/info724460.htm>
3. Decree of GACC No. 230 Measures for the Implementation of the Customs Inspection Regulations of the People's Republic of China: <http://www.customs.gov.cn/publish/portal0/tab49564/info823478.htm>
4. Notice of Shanghai Customs on Releasing Practical Guide on Enterprise Self-Discipline Management: <http://shanghai.customs.gov.cn/publish/portal27/tab61724/info719656.htm>
5. Notice of Shanghai Customs on Implementing Self-Discipline Management for Enterprises within China's (Shanghai) Free Trade Zone: <http://www.customs.gov.cn/publish/portal27/tab61724/info712287.htm>
6. Several Measures of GACC on Supporting and Promoting the Construction and Development of China's (Fujian) (Tianjin) (Guangdong) Free Trade Zones: <http://www.customs.gov.cn/publish/portal0/tab1/info739938.htm>

3.7 The provisions of this paragraph shall apply to the penalties on traffic in transit referred to in paragraph 3.1.

Implementation

Customs and I&Q:

Implementation rules on customs administrative penalty and regulations on administrative penalty procedures for entry-exit inspection and quarantine also apply to goods in transit. (Links 1 and 2)

General Comment

Customs and I&Q:

The implementation is adequate.

Links

1. Decree of the State Council No. 420 Implementation Rules on Customs Administrative Penalty: <http://www.customs.gov.cn/publish/portal0/tab2748/info3485.htm>
2. Decree of AQSIQ No.85 Procedure regulations of administrative penalty on Entry–Exit Inspection and Quarantine: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20052006/200610/t20061027_239282.htm

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 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 1)

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." (Link 2)

Paragraph (2) of Announcement of GACC No. 74 [2014] Announcement on Clarifying the Administrative Requirements on Advance Declaration of Import and Export Goods 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 3)

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 (Link 4 and 5)

Implementation

The system is complete, but according to research, it is not fully implemented. The main obstacles are manifest declaration enterprises' work habits and worries about the possible penalties given by the customs due to errors in the forms and documents related to advance declaration. The premise for advance declaration is the advance transmission of manifest data. It requires the goods owner to strengthen information communication with the customs broker, shipping agent or shipping company (by sea), airliner or ground agent (by air). In addition, the customs should strengthen the publicity to manifest declaration enterprises and fault tolerance mechanism, encourage enterprises to send manifest data in advance to ensure the real implementation of 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.

Links

1. Decree of GACC No.172 [2009] Administrative Measures of the People's Republic of China on Manifests of Inbound and Outbound Transport Vehicles: <http://www.customs.gov.cn/publish/portal0/tab399/info106314.htm>

2. Decree of GACC No. 74 [2014] Announcement on Clarifying the Administrative Requirements on Advance Declaration of Import and Export Goods: <http://www.customs.gov.cn/publish/portal0/tab49564/info721895.htm>
3. GACC No. 74 [2014] Announcement on Clarifying the Administrative Requirements on Advance Declaration of Import and Export Goods: <http://www.customs.gov.cn/publish/portal0/tab49564/info721895.htm>
4. Announcement of Shanghai Customs No. 1 Announcement on Clarifying Matters Concerning the Clearance Mode of “Advance Declaration and Inspection and Release upon Arrival” :<http://www.customs.gov.cn/publish/portal27/tab61724/info837987.htm>
5. Announcement of Changsha Customs No. 2 Announcement on the Implementation of the Clearance Mode of "Advance Declaration and Inspection and Release upon Arrival":<http://www.customs.gov.cn/publish/portal108/tab64087/info861886.htm>

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.

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 1)

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 2)

Implementation

The taxes that are electronicized by customs include: import and export duties, anti-dumping tax, anti-subsidy tax, taxes collected during import on behalf of other authorities, interest on delayed tax, charge on delayed payment, surety, charge on delayed declaration, and fund of disposal of imported waste electric and electronic products.

According to preliminary estimations, electronically paid customs taxes already account for more than 90% against the total amount of tax payment. (Links 3 and 4)

As of now, third-party payment platforms that have been approved include Shanghai Orient Electronic Payment Co., Ltd; Shanghai ChinaPay Electronic Payment Co., Ltd; Tianjin ReaPal Electronic Payment Co., Ltd.; and Clearing Center for City Commercial Banks. On August 1, 2016, the largest tax payment platform www.easipay.net announced to stop charging and tax payment ushered in the free-charge era. (Link 5)

Recommendations

1. Promote paperless customs clearance operation to further improve the efficiency of customs clearance and reduce customs clearance costs;
2. At present, if the consignee and consignor are different from the consumption unit on the entry declaration form and the declaration is commissioned to the customs broker that pays the tariff through the payment platform, only the customs broker and the consumption unit in the "name of the payment unit (payer)" item of the Special Bill of Payment of Import Tariff/VAT can be printed while the names of the consignee and consignor will not be displayed. In this case, when the consignee and consignor handle the VAT business in the tax bureau, the tax bureau will return the bill. The customs should solve this problem as soon as possible so as to avoid the trouble that the taxpayer will continue to explain to the customs and the tax bureau.

Links

The electronic payment operations at each regional customs that have been reported in some public news:

1. Decree of GACC No.17 [2011] Announcement on Conducting Electronic Payment Operations for Customs Duties: <http://www.customs.gov.cn/publish/portal0/tab399/info300880.htm>
2. Announcement of GACC No. 44 [2017] on Simplifying the Electronic Payment Operations for Customs Duties: <http://www.customs.gov.cn/customs/302249/302266/302267/734261/index.html>
3. From Jan to Jun 2015, the electronic payment of taxes (including electric warranty) in Tianjin Customs accounted for 94% of the total tax: <http://www.customs.gov.cn/publish/portal169/tab62564/info766184.htm>
4. Electronic payment ratio in Qingdao Customs has reached 97% in the first half of 2013: <http://www.customs.gov.cn/publish/portal0/tab65602/info622623.htm>
5. Announcement of www.easipay.net on stopping charging fees on electronic payment operations for customs duties starting from August 1, 2016: http://www.easipay.net/notice_20160926_1.htm

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.

Recommendations

1. Offer guarantee-free inspection for businesses that have been accredited as high-level AEOs, with a view to incentivizing enterprises to implement the AEO system;
2. Allow the implementation of comprehensive guarantees on an enterprise by enterprise basis; cancel applications for guarantee on a consignment by consignment basis;
3. Allow a group company, under a customs authority, to implement comprehensive guarantees for its subordinate enterprises;
4. Allow a financial institution to provide comprehensive guarantees for any enterprise;
5. Specify the operational procedures for guarantee application and approval, and ensure that import and export guarantee applications that meet certain standards may secure approval smoothly.

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. In 2008, guarantee-free inspection was made available to AA enterprises (now known as enterprises accredited as high-level AEOs) in the form of internal documents. 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.

General Comment

Preliminary implementation. (For detailed information, refer to later reviews).

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 1)

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 2)

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.

Implementation

In practice, the current guarantee-based release system is yet to be detailed in terms of guarantee forms, guarantee applications, and approval procedures; differences exist regarding customs implementation and enforcement levels at various ports, and the level of facilitation afforded falls short of expectations of the business community.

Links

1. Decree of the State Council No. 581 Regulations of the People's Republic of China on Guarantees for Customs Affairs: <http://www.customs.gov.cn/publish/portal0/tab399/info239909.htm>
2. 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: <http://www.customs.gov.cn/publish/portal0/tab49564/info692855.htm>

(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 1)

Links

1. Decree of GACC No. 124 Administrative Measures of the People's Republic of China on Tax Levied on Import and Export Goods: <http://www.customs.gov.cn/publish/portal0/tab399/info4487.htm>

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;" (Link 1)

General Comment

This provision has been adequately implemented by China Customs.

Links

1. Decree of the State Council No. 581 Regulations of the People's Republic of China on Guarantee for Customs Affairs: <http://www.customs.gov.cn/publish/portal0/tab399/info239909.htm>

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 1)

Decree of GACC No. 159 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 2)

General Comment

The implementation is adequate.

Links

1. Decree of the State Council No. 420 Implementation Regulations of the People's Republic of China on Customs Administrative Penalty: <http://www.customs.gov.cn/publish/portal0/tab2748/info3485.htm>
2. Decree of GACC No. 159 Procedures for the Handling of Administrative Penalty Cases by the Customs of the People's Republic of China: <http://www.customs.gov.cn/publish/portal0/tab38320/info59361.htm>

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."
- (Link 1)

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." (Link 2)

General Comment

The implementation is adequate.

Links

1. Decree of the State Council No. 581 Regulations of the People's Republic of China on Guarantee for Customs Affairs: <http://www.customs.gov.cn/publish/portal0/tab399/info239909.htm>
2. GACC issued Decree No. 150 Procedures for the Handling of Administrative Penalty Cases by the Customs of the People's Republic of China: <http://www.customs.gov.cn/customs/302249/302266/302267/356367/index.html>

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." (Link 1)

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 1)

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 2 and 3)

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 3)

Implementation

In the clearance integration mode, 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. After the implementation of clearance integration, the unified risk management organization structure and risk parameter setting will be implemented in China, which will help China Customs to improve and strengthen its own risk management ability.

Links

1. Strategic Plan on the Second Step of Development of the Modern Customs System (Revised in 2006) <http://www.customs.gov.cn/publish/portal0/tab7987/info720133.htm>
2. Decree of the State Council No.209 Regulations of the People's Republic of China on Customs audit: <http://www.customs.gov.cn/publish/portal0/tab2748/info3605.htm>
3. Decree of the State Council No. 670 Regulations of the People's Republic of China on Customs Audit: <http://www.customs.gov.cn/publish/portal0/tab49659/info807275.htm>
4. Announcement of GACC No. 25 on Promoting National Customs Clearance Integration Reform: <http://www.customs.gov.cn/custo>

<ms/302249/302266/302267/711020/index.html>

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.

General Comment

Preliminary implementation.

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)

On 28 August, 2005, GACC released Decree No. 79 Implementation Measures on Regulations of the People's Republic of China on Customs Audit. (Link 1)

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 2)

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 2)

General Comment

The implementation is adequate.

Links

1. Decree of the State Council No. 670 (Decision on Amending Regulations of the People's Republic of China on Customs Audit): <http://www.customs.gov.cn/publish/portal0/tab49564/info807275.htm>
2. Decree of GACC No. 230 Implementation Measures on Regulations of the People's Republic of China on Customs Audit: <http://www.customs.gov.cn/customs/302249/302266/302267/630722/index.html>
3. Announcement of GACC No. 28: <http://www.customs.gov.cn/customs/302249/302266/302267/715044/index.html>

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 1)

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 2)

Implementation

Partially implemented.

Links

1. State Council's Reform Plan No.68 [2014] on Promoting the Development of Big Customs Clearance via Implementing Mutual Information Exchange, Mutual Regulatory Recognition and

Mutual Law Enforcement Assistance: http://www.gov.cn/zhengce/content/2015-02/03/content_9448.htm

2. Redefine "overall clearance time" and "customs clearance time":
<http://mp.weixin.qq.com/s/R8ZUcxgKyLJAtT5Pn-Tt2Q>

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 official We-chat information platform "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 1)

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. (Link 2)

Links

1. Clearance Time for Export Goods is Reduced to 1.2 Hours: <http://finance.people.com.cn/n1/2017/0718/c1004-29411030.html>
2. Notice of AQSIQ No. 244 [2017] on Calculating and Reducing Import and Export Goods Inspection and Quarantine Release Time: http://www.xmciq.gov.cn/xxgk/xxgkml/zcfg/tzgg/201709/t20170911_244432.htm

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 2014, China Customs announced the implementation of Decree of GACC No. 225 Provisional Measures of the People's Republic of China on Customs Administration of Enterprise Credit and Announcement No. 82 Standards on Customs Accreditation of Enterprises.

General Comment

The implementation is adequate.

Links

1. Decree of GACC No. 225 Provisional Measures of the People's Republic of China on Customs Administration of Enterprise Credit: <http://www.customs.gov.cn/publish/portal127/tab62473/info724709.htm>
2. Notice of GACC No. 82 Standards on Customs Accreditation of Enterprises: <http://www.customs.gov.cn/publish/portal0/tab65598/>

info724300.htm

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 16, Decree of GACC No. 225 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) a relatively low rate of inspection of import and export goods;
- (2) simplified documentation review of import and export goods;
- (3) prioritized processing of customs clearance formalities of import and export goods;
- (4) other management principles and measures as provided for by GACC.

Article 17 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) Handling the inspection and release formalities prior to determination of classification of goods, customs valuation and place of origin regarding import and export goods, or prior to completion of other customs formalities;
- (2) customs appoints a coordinator for an enterprise;
- (3) for enterprises engaged in processing trade, the system of bank surety account is not implemented;
- (4) clearance facilitation measures offered by AEO mutually-recognized countries or local customs."

General Comment

The implementation is relatively adequate.

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

Article 3 of Standards on Customs Accreditation of Enterprises sets out clear requirements on the four aspects of "compliance with laws and regulations, regulations on import and export business, compliance with customs administrative requirements, no previous adverse records".

General Comment

The implementation is adequate.

(ii) a system of managing records to allow for necessary internal controls;

Laws and Regulations

Article 1 of Standards on Customs Accreditation of Enterprises specifies requirements of the four aspects of "control of the organization institution, control of the import and export business, internal auditing, and information system control".

General Comment

The implementation is adequate.

(iii) financial solvency, including, where appropriate, provision of a sufficient security or guarantee; and

Laws and Regulations

Both the general and high-level enterprise accreditation standards contained within Standards on Customs Accreditation of Enterprises have provided for the solvency capacity and tax payment capacity of enterprises:

Solvency capacity: (1) the quick ratio shall be within a safe or normal range. (2) the asset/liability ratio shall be within a safe or normal range.

Tax payment capacity: for productive consignors/consignees of import and export goods, the net value thereof of fixed assets by the end of the preceding month shall not be lower than the maximum of single tax payment to customs within the last three years. For non-productive consignors/consignees of import and export goods, the net operational cash flows of the preceding year shall not be negative.

General Comment

The implementation is adequate.

(iv) supply chain security.

Laws and Regulations

Article 24 "Safety of Business Partners" and Article 25 "Safety of Goods" of the standards on general enterprise accreditation both contain such requirements. Article 26 "Safety of Personnel", Article 27 "Safety of Business Partners", and Article 28 "Safety of Goods" of the standards on high-level enterprise accreditation all 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 canceled the standards on size, i.e. in the preceding year, total import and export value shall be more than 500,000 USD, total numbers of brokered import and export declaration forms and of entry and exit recordation lists shall be more than 20,000 and 30,000 consignments, and canceled the requirement that the current credit rating of newly-registered enterprises shall have been kept for one year.

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:

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.

- (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.

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.

China Customs is stepping up with the major trading countries such as the United States, Japan, Australia and Russia, Kazakhstan, Malaysia, Israel, South Africa, One Belt and One Road countries customs AEO mutual recognition and cooperation. China Customs' goal is that by 2020 the export value of the countries or regions of mutual recognition of AEOs accounts for more than 80% of the total value.

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 1)

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 2)

AQSIQ issued Measures for Administration of Inspection and Quarantine of Entry–Exit Expedited Shipments. (Link 3)

General Comment

The implementation is adequate.

Links

1. Decree of GACC No.147 [2006] Decision on Amending Measures of the People's Republic of China on Customs Supervision of Entry–Exit Expedited Shipments: <http://www.customs.gov.cn/publish/portal0/tab517/info265077.htm>
2. On March 9, 2016, GACC issued Decree No.147 Decision on Amending Measures of the People's Republic of China on Customs Supervision of Entry–Exit Expedited Shipments: <http://www.customs.gov.cn/customs/302249/302266/302267/356308/index.html>
3. Measures for Administration of Inspection and Quarantine of Entry–Exit Expedited Shipments: http://www.aqsiq.gov.cn/xxgk_13386/xxgkzftl/zcfg/201210/t20121016_250857.htm

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.

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.

(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

Expedited shipment enterprises submit different declaration documentation as per the aforementioned classifications, and provided that the information submitted is accurate, customs will release the shipments as rapidly 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 1)

General Comment

The implementation is relatively adequate.

Links

1. Decree of the State Council No.392 Regulations of the People's Republic of China on Import and Export Tariff: <http://www.customs.gov.cn/publish/portal0/tab49659/info3487.htm>

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

Customs:

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 1)

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 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 2)

Implementation

Customs:

In practice, for perishable or fresh and alive goods, China Customs offers 24/7 customs clearance appointment services.

General Comment

Customs and I&Q:

In practice, customs and Inspection and Quarantine authorities provide customs clearance facilitations for perishable or fresh and alive import and export goods, but due to a lack of specific system requirements and operational procedures, such facilitation measures are yet to be standardized.

Recommendations

Customs and I&Q:

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.

Links

1. Decree of GACC No. 138 Administrative Measures of the People's Republic of China on Customs Inspection of Import and Export Goods: <http://www.customs.gov.cn/publish/portal0/tab399/info265096.htm>
2. Directive Rules of the People's Republic of China on Customs Inspection of Import and Export Goods: <http://www.customs.gov.cn/publish/portal166/tab68701/info724251.htm>

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

Customs:

China Customs is yet to put in place import and export management measures dedicated to perishable goods.

Implementation

Customs:

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.

Customs and I&Q:

In addition, China Customs, via the "three together(declaration together, Inspection together, and release together)", enhances cooperation with inspection and quarantine authorities, to increase the customs clearance efficiency of perishable or fresh and alive goods and reduce inspection costs. The "three singles" model of cooperation between customs and inspection and quarantine authorities was first implemented in Nansha, Guangdong Province in 2012, and expanded to seven provinces and municipalities including Tianjin and Shanghai in 2013. In July 2014, GACC and AQSIQ issued a joint document, requiring that the "three singles" cooperation model be rolled out nationwide starting from 1 August. On 17 April, 2015, GACC and AQSIQ jointly released the 2015 Work Plan on Proceeding with the Comprehensive Promotion of the "Three Singles" Model of Cooperation between Customs and Inspection Authorities, launching a multitude of measures to comprehensively implement the "three singles" model to

all of China Customs and inspection and quarantine authorities directly subordinate to GACC and AQSIQ, all customs clearance premises, and all goods and items requiring declaration and inspection according to law; and ensuring that the uniform "single declaration system" will be operated nationwide starting from 30 April; and demanding, in addition, that "single inspection" and "single release"-related work be accelerated. At the end of May 2014, GACC and AQSIQ conducted research and investigations on the possible approaches to implementing "single inspection" and "single release", reviewed information on the inspection premises of the customs clearance site of the "three singles" model of cooperation, specifies the principle of sharing and mutual use of inspection premises, and offers directive opinions. By the end of May, GACC and AQSIQ comprehensively reviewed the operational procedures and specific directive rules on implementation regarding the "three singles" cooperation model, specified the operational requirements and specific standards of each stage of the operation, optimized work processes, and strengthened the coordination and cooperation between the on-site law enforcement personnel from customs and inspection authorities.

General Comment

Customs and I&Q:

The promotion of "Three Togethers" model stopped to some extent between 2016 and 2017. Its real progress was seldom disclosed. With the implementation of customs clearance integration, the customs risk control and inspection has basically been completed by the three risk control centers. There is no specific operation procedure for integrating the control and inspection order of the three risk control centers with the inspection order of AQSIQ to ensure the implementation of one declaration and one release. In addition, at some grass-roots customs, the "three togethers" model is only implemented in form. For example, at Yantian Port in Shenzhen, the joint customs inspection is designated by AQSIQ.

(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.

Links

Reports with regard to the rapid clearance of perishable goods:

1. http://news.xinhuanet.com/local/2014-01/18/c_119027993.htm
2. http://www.shm.com.cn/ytrb/html/2014-07/25/content_3033390.htm
3. <http://roll.sohu.com/20150810/n418583619.shtml>
4. <http://yunnan.mofcom.gov.cn/article/sjdixian/sw/201001/20100106766334.html>

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

No cases have been found involving enterprises' grievances due to restricted release of perishable goods.

General Comment

The implementation is adequate.

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. (Link 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 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 3)

On February 3, 2015, the State Council issued the Notice of the State Council on Issuing and Implementing "Information Exchange, Mutual

Recognition, Mutual Supervision and Law Enforcement" to Promote the Great Clearance Construction Reform Plan (Decree of the State Council No. 68 [2014]) in which It's clearly proposed to "promote the "single-window" construction", and a clear timetable for the single-window construction is made. (Link 4)

Implementation

Projects in progress include:

1. "Single window";
2. "One-stop operation", i.e. in cases where customs, Inspection and Quarantine, 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. Promote "One Computer, Two Screens" for customs and inspection agencies;
4. Establish information sharing and mutual use mechanisms;
5. Sharing of premises and facilities.

General Comment

Cooperation among domestic border agencies is being increasingly enhanced.

Recommendations

Conduct research, from the perspective of institutional arrangements, into the respective implementation of independent customs clearance operation systems by customs and Inspection and Quarantine authorities; draw from the experience of relevant institutional reforms of developed countries, and initiate China's institutional reform of border administration agencies.

Links

1. Decree of the State Council No.68 [2014] The Reform Plan on Promoting the Development of Big Customs Clearance via Mutual Information Exchange, Mutual Inspection Findings Recognition,

Mutual Law Enforcement Assistance: http://www.gov.cn/zhengce/content/2015-02/03/content_9448.htm

2. 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]): http://www.gov.cn/zhengce/content/2014-05/15/content_8812.htm

3. GACC and AQSIQ signed Memorandum on Deepening Customs Inspection Cooperation and Jointly Promoting the Steady Growth of Foreign Trade: <http://www.customs.gov.cn/publish/portal0/tab49564/info713442.htm>

4. The State Council issued the Notice of the State Council on Issuing and Implementing "Information Exchange, Mutual Recognition, Mutual Supervision and Law Enforcement" to Promote the Great Clearance Construction Reform Plan (Decree of the State Council No. 68 [2014]): http://www.gov.cn/zhengce/content/2015-02/03/content_9448.htm

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. North Korea, 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.

Implementation

Information on the overall situation of cargo transport routes, and mutual coordination and cooperation 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 with countries that border on China.

- (a) alignment of working days and hours;
- (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

State:

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 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 departute. 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 1)

Customs:

Decree of GACC No. 89 on Implementing the Regulatory approaches of transit goods in People's Republic of China (Link 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 3)

Implementation

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.

Clear clearance processes for transit goods are available. (Link 4)

General Comment

The implementation is adequate.

Links

1. Customs Law of the People's Republic of China: <http://www.customs.gov.cn/publish/portal0/tab2747/info3420.htm>
2. Decree of GACC No. 89 on Implementing the Regulatory approaches of transit goods in People's Republic of China: [http://gkml.customs.gov.cn/tabid/106/ctl/InfoDetail/InfoID/2528/mid/445/Default.aspxContainerSrc= \[G \] Containers%2f_default%2fNo+Container](http://gkml.customs.gov.cn/tabid/106/ctl/InfoDetail/InfoID/2528/mid/445/Default.aspxContainerSrc= [G] Containers%2f_default%2fNo+Container)
3. Decree of GACC No. 218 Decision of GACC on Revising Some Regulations: <http://www.customs.gov.cn/publish/portal0/tab49564/info700509.htm>
4. The clearance of transit goods: <http://www.customs.gov.cn/publish/portal151/tab63904/info274399.htm>

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 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. (Link 2)

Article 24 of Decree of GACC No. 103 Regulations of the People's Republic of China on Customs Administration of Declaration of Import and Export Goods provides, "provisions on declaration of transshipped, through- and transit goods and on expedited shipments shall be formulated separately by GACC." (Link 2)

Article 8 of Decree of GACC No. 38 Measures of the People's Republic of China on Customs Supervision and Administration of Transit Goods provides that transit goods shall be declared upon entry into the border, and specifies the documentation that should be submitted. (Link 3)

Links

1. The Catalogue of Customs administrative authority under Decree of GACC No.24 Notice of GACC on issuing Customs power list has detailed description of it: <http://www.customs.gov.cn/publish/portal106/tab65048/module173081/info705440.htm>

2. Import and Export Goods:

Decree of GACC No. 103 Regulations of the People's Republic of China on Customs Administration of Declaration of Import and Export Goods:

<http://www.customs.gov.cn/publish/portal0/tab399/info265127.htm>

Decree of GACC No. 218 Decision of the GACC on Amending Some Regulations made some modifications to the Decree of GACC No.103:

<http://www.customs.gov.cn/publish/portal0/tab49659/info701048.htm>

Decree of GACC No.19 of 2013 Announcement on promoting paperless clearance operation in reform pilot: <http://www.customs.gov.cn/publish/portal0/tab49576/info428372.htm>

Decree of GACC No.29 of 2013 "Format standard of electronic scanning file of declaration documents in paperless clearance operation" and "Access Standards for Enterprise Certificate of Deposits in Paperless Clearance Operation": <http://www.customs.gov.cn/publish/portal0/tab49659/info623226.htm>

Decree of GACC No.56 of 2010 Announcement on Promoting Reform of Classified Customs Clearance: <http://www.customs.gov.cn/publish/portal0/tab49576/info428578.htm>

3. Transit Goods:

Decree of GACC No. 38 Measures of the People's Republic of China on Customs Supervision and Administration of Transit Goods: <http://www.customs.gov.cn/publish/portal0/tab38320/info4345.htm>

Decree of GACC (84) No.1089 Administrative regulations of China Customs on transshipment of import and export goods of lighterage on Yangtze River: <http://www.customs.gov.cn/publish/portal0/tab399/info4309.htm>

4. Express delivery:

Decree of GACC No.147 on Amending Regulatory approaches for inward and outward express of Customs of People's Republic of China: <http://www.customs.gov.cn/publish/portal0/tab399/info265077.htm>

Decree of GACC No.43 of 2010 Announcement on adjust management measures for inward and outward personal postal articles: <http://www.customs.gov.cn/publish/portal0/tab49576/info428591.htm>

Decree of GACC No.41 of 2010 Announcement on adjusting the contents of inward and outward express declaration form of China Customs: <http://www.customs.gov.cn/publish/portal0/tab49576/info428593.htm>

Decree of GACC No.33 of 2010 Announcement on regulations of

import-export samples and advertising articles: <http://www.customs.gov.cn/publish/portal0/tab49576/info428601.htm>

Decree of GACC No.39 of 2009 Announcement on declaration standard of KJ3 import express, the supervision of inward and outward personal articles: <http://www.customs.gov.cn/publish/portal0/tab49576/info428685.htm>

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, implemented paperless customs clearance operation, regional customs clearance integration, customs inspection cooperation in "one one declaration, one inspection and one release" and other reforms; in 2017 it implemented the national customs clearance integration, the construction of risk prevention and control center and tax collection and management center. However, there is still room for simplification of documentation and formalities.

In addition, the duplicate inputting of documentation data is not a small problem among port departments of joint inspection, and has received serious attention from relevant departments including China Customs. However, this issue involves multiple departments, thus relying on the National Port Office only for coordination would be unrealistic. With the progress of reforms including the "single-window", "Three Mutuals", especially the going live and promotion of the standard version of "single-window", such issues are likely to be improved gradually. (Link 1, 2)

General Comment

Reform has been commenced, and there is still room for improvement.

Recommendations

1. Implement a paperless customs clearance system that adopts digital format in lieu of scanned copies, thereby decreasing cost of customs clearance;
2. Reduce the number of required documents and files enclosed, e.g. trade contract, bill of lading.
3. Achieve regulatory certificate information sharing between regulatory authorities, such as import and export licenses, as soon as possible.

Links

1. GACC No. 13 [2017] Announcement on Revising Specifications of the Customs of the People's Republic of China on Filling in Declaration Form for Import and Export Goods: <http://www.customs.gov.cn/publish/portal0/tab49659/info842813.htm>
2. GACC No. 8 [2017] Announcement on Enlarging the Application Scope of Paperless Customs Clearance Operation: <http://www.customs.gov.cn/publish/portal0/tab399/info839552.htm>

(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 1 and 2)

In recent years, China Customs employed a series of measures to facilitate the rapid release of goods (particularly perishable goods); in 2017 it made requirement that the "goods clearance time should be reduced by 1/3".

Including:

Endeavor to achieve national customs clearance integration;

Promote international trade in a single window across the country;

Further promote the "three mutual" customs clearance reform, the

establishment and implementation of enterprise reputation management system;
Review and use risk management tools, etc..
...

General Comment

Customs clearance efficiency is being increasingly improved via cooperation between departments, business process reengineering, simplification and coordination regarding documentation and formalities.

Links

1. Decree of GACC No. 12 2017 Announcement on Further Enlarging the Scope of Pilot Reform of Tax Collection: <http://www.customs.gov.cn/publish/portal0/tab399/info842811.htm>
2. Decree of GACC No.138 Measures for the administration of inspection of import and export goods: <http://www.customs.gov.cn/publish/portal0/tab399/info265096.htm>

(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, canceled, suspended and reduced multiple administrative charges, including:

Information transfer charge. GACC canceled the information transfer charge of the data center, and local customs data sub-centers canceled or reduced the information transfer charge;

Cancellation of charges on regulatory formalities;

Cancellation of charges on examination and certificate costs for customs declarants;

Suspension of Intellectual Property Right recordation charge;

Cancellation of customs inspection charge.

Foreign trade enterprises with no problems found in the inspection should be exempted from the charges for hoisting, shifting, warehousing import and export containers and heavy boxes in the customs inspection process.

Inspection and quarantine authorities significantly reduced the scope of export goods subject to legally-required commodity inspection, and consolidated and canceled some unreasonable charges.

General Comment

Customs and inspection and quarantine authorities have made efforts to reduce the time and cost of customs clearance and achieved fairly positive results, 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; and

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.

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.

In addition, China has absorbed some international standards into national standards. (Link 1)

Links

1. Guidelines for the standardization of international trade documents: http://tradedoc.mofcom.gov.cn/TradeDoc/do/dz/tradedoc~5002_1001~0.html

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

China is a member of both WTO and WCO, but has seldom participated in the formulation of relevant international standards arranged by in the above-mentioned organizations. On October 26, 2017, 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.

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

Laws and Regulations

According to Circular Guo Fa [2014] No. 68 Notice of the State Council on Issuing and Implementing the Reform Plan to Promote the Development of Big Customs Clearance via Mutual Information Exchange, Mutual Regulatory Recognition, and Mutual Law Enforcement Assistance, "single window" will be established at coastal ports from 2014 to 2015. From 2016 to 2017, "single window" will be established at all ports in China. (Link 1)

Paragraph 6 of Circular Guo Fa No. 16 [2015] Several Opinions of the State Council on Improving Port Operations and Supporting the Development of Foreign Trade makes it clear: China will be active in establishing "single window" for international trade; and China aims to establish "single window" at its coastal ports by the end of 2015 and at all its ports by 2017. (Link 2)

Implementation

In June 2014, China Customs started a pilot "single window" program at Shanghai Yangshan Bonded Port. By the end of 2016, "single window" in Tianjin, Fujian, Guangdong, Zhejiang, Jiangsu, Liaoning, and Shandong had already been functioning. Among them, 95% of goods declaration, 100% of the ship declaration at Shanghai port, have been processed through the "single-window" procedures. In 2017 the standard version of "single-window" will be promoted nationwide in a coordinated manner.

The previously built local "single windows" will be upgraded according to the unified standard, gradually changing to the standard version; for those regions where "single windows have not been established, in principle, It's recommended to promote the standard version. (Link 3, 4

and 5)

General Comment

The central government has set a clear aim of establishing "single window" and proposed the standard version;

Some major ports adopt a positive attitude towards single windows and take prompt actions to establish them;

A nationwide single window is in the pipeline.

Recommendations

1. The establishment of a nationwide single window should speed up;
2. The participating authorities and agencies should keep an open mind about single windows built by third parties and provide them with relevant entry points.

Links

1. Circular Guo Fa [2014] No. 68 Notice of the State Council on Issuing and Implementing the Reform Plan to Promote the Development of Big Customs Clearance via Mutual Information Exchange, Mutual Regulatory Recognition, and Mutual Law Enforcement Assistance: http://www.gov.cn/zhengce/content/2015-02/03/content_9448.htm
2. Circular Guo Fa No. 16 [2015] Several Opinions of the State Council on Improving Port Operations and Supporting the Development of Foreign Trade: http://www.gov.cn/zhengce/content/2015-04/17/content_9617.htm
3. How is the implementation of the "double-random" inspection mechanism by China Customs going on How about the progress in and effect of promoting the "three mutual" customs clearance and "single window" construction, as well as the "national customs clearance integration reform": <http://www.customs.gov.cn/publish/portal0/tab71465/module126388/info835646.htm>
4. GACC: promote international trade "single window" standard version;
5. Single Window programs that have already been built:

China international trade single window standard version: <http://www.singlewindow.cn/>

Shanghai international trade single window: <http://www.singlewindow.sh.cn/winxportal/>

Tianjin international trade single window: <http://www.singlewindow.tj.cn/>

Guangzhou international trade single window: <http://www.singlewindow.gz.cn/>

Fujian international trade single window: <http://www.china-fjftz.gov.cn/>

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.

Implementation

Some functioning regional single windows have already "enabled 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".

The examination and permission concerning regulated importation/exportation, the transfer of documents/certificates of the examination and permission and some paper customs declaration documents still cannot be completed by such single windows.

General Comment

The present regional single windows remain substantially different from single windows in a real sense; the "single window" standard version is still being promoted.

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.

General Comment

China's E-port system has the capability and basic structure of a single window and can be used as the IT support for China's single window system.

Recommendations

China should refer to and learn from the advanced experience of establishing single windows from the customs of developed countries. Based on the present E-port system, China should build a public platform and establish and improve the standard version single windows that enable relevant functions of the participating agencies to interconnect.

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 1)

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 2)

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 3)

General Comment

The implementation is adequate.

Links

1. Decree of GACC No. 221 Provisions of the People's Republic of China on Customs Administration of Registration of Customs Declaration Entities: <http://www.customs.gov.cn/publish/portal0/tab49659/info700322.htm>

2. 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: <http://www.customs.gov.cn/publish/portal0/tab49661/info702105.htm>

3. GACC's website provides "the required documents and forms for declaration entities": <http://www.customs.gov.cn/publish/portal0/tab49635/>

Administrative service guide on the "registration of declaration entities": <http://www.customs.gov.cn/tabid/2433/InfoID/766146/frtid/70317/settingmoduleid/191384/Default.aspx>

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

The customs and Inspection and Quarantine authorities of China apply a uniform procedure and document clearance system throughout the country; in 2017 China Customs achieved the national customs clearance integration.

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

Customs:

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 office shall order the party (the consignee or consigner of imported goods or the person in charge of the original means of transport or the agent thereof) 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 state administrations of inspection and quarantine, which produce Letter of Notification of Handling of Violation of Policies and Regulations on Inspection and Quarantine or other documentary evidence;
- (3) Solid waste that is under import restriction is imported without permission and has been handled by 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 1, 2)

Links

1. Decree of GACC No. 217 Measures of the People's Republic of China on Customs Administration of Direct Return of Imported Goods: <http://www.customs.gov.cn/publish/portal0/tab49660/info700175.htm>
2. Announcement of GACC No. 82 Announcement on Further Regulating Relevant Issues Concerning Direct Return of Imported Goods: <http://www.customs.gov.cn/publish/portal0/tab49661/info833766.htm>

Inspection and Quarantine:

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:

Failure to have a valid "License for Quarantine of Entry Animals and Plants" where verification for an entry product is required;

Failure to register in China where registration is required of an aquatic product producer;

Failure to have the inspection and quarantine certificate issued by the authority of the exporting country or region;

Failure in inspections related to personal safety, health and environmental protection." (Link 1)

Article 21, Administrative Measures on Inspection and Quarantine of Imported or Exported Meat Products, Decree of the AQSIQ No. 136, provides that: "The inspection and quarantine body of the entry port shall, based on the results of laboratory testing of the imported meat product, handle the product in the following ways:

...

(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.

..." (Link 2)

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.

..." (Link 3)

Article 21, 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 4)

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 5)

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 6)

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 7)

Links

1. Administrative Measures on Inspection and Quarantine of Imported and Exported Aquatic Products, Decree of the AQSIQ No. 135:

http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2011/201210/t20121015_235110.htm

2. Administrative Measures on Inspection and Quarantine of Imported or Exported Meat Products, Decree of the AQSIQ No. 136: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2011/201210/t20121015_235111.htm

3. Administrative Measures on Inspection and Quarantine of Entry/Exit Non-edible Animal Products, Decree of the AQSIQ No. 159: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2014/201412/t20141216_428529.htm

4. Administrative Provisions on Health and Quarantine of Entry/Exit Special Articles, Decree of the AQSIQ No. 160: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2015/201502/t20150203_431143.htm

5. Administrative Measures on Quarantine and Supervision of Imported and Exported Chinese Traditional Medicines, Decree of the AQSIQ No. 169: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2015/201511/t20151113_454314.htm

6. Administrative Measures on Quarantine of Articles Carried by Persons on Entry/Exit, Decree of the AQSIQ No. 146: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2012/201210/t20121015_235107.htm

7. AQSIQ and State Post Bureau Notice of Issuing Administrative Measures on Quarantine of Postal Articles on Entry/Exit, Joint Notice of the AQSIQ No. [2001] 34: http://www.fdi.gov.cn/1800000121_23_67887_0_7.html

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 inform the customs office in writing, and the customs office shall return the goods upon the "Notice on Return of Goods"; 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.

Article 53 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 file or 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 1)

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 2)

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 other relevant approval documents, or does not match the provisions in the Certificate and approval documents;
- (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 3)

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 4)

It is provided in Article 45 of AQSIQ Decree No. 144 on the Measures on the Administration of Import and Export Food Safety that "AQSIQ and inspection and quarantine institutions directly subordinate to AQSIQ shall issue risk warning based on food safety risk levels, and that AQSIQ 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.

An inspection and quarantine institution shall be responsible for risk warning and implementing quick response measures." (Link 5)

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 "an inspection and quarantine institution 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 inspection and quarantine institution 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 inspection and quarantine institution 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 inspection and quarantine institution. Such products cannot be transferred without permission of the inspection and quarantine institution.

The importer shall finish destroying within three months, and report the result to the inspection and quarantine institution." (Link 6)

It is provided in Article 22 of AQSIQ Decree (2012 No. 200) on Provisions on the Administration of the Import and Export Industrial Products Risk Warning and Quick Response that "to effectively discourage, control and eliminate quality risks, AQSIQ or inspection and quarantine institutions directly subordinate to AQSIQ may, according to legal procedures, take quick response measures including: (1) conditionally limit, according to law, the import and export of products, seal up, distrain, stop selling and using, return and destroy import and export industrial products that do not conform to legal requirements;

(2) notify relevant departments and institutions;

(3) punish, according to law, production and operation companies that violate laws and administrative regulations, seal up unlawfully used materials, auxiliary materials and additives, tools and equipment that are unlawfully produced and seal up production and operation or storage places for export industrial products;

(4) organize an investigation into the quality of similar products, and the quality of products from relevant industries and associated regions within a specified time of period;

(5) take stricter measures to inspect and supervise relevant production and operation entities;

(6) order the recall of risky products that have already sold out." (Link 7)

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 8)

It is provided in Article 24 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, an inspection and quarantine institution 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 9)

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)

Links

1. State Council Decree No.447 on the Implementing Regulations of the Law of the People's Republic of China on Inspection of Imported and Exported Goods: http://www.aqsiq.gov.cn/xxgk_13386/zvfg/flfg/200711/t20071106_52208.htm
2. AQSIQ Decree No. 111 on the Administrative Measures on Inspection and Supervision of Imported and Exported Toys : http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2016/201605/t20160511_466075.htm
3. AQSIQ Decree No. 177 on the Administrative Measures on Inspection, Quarantine and Supervision of Entry/Exit Grains,: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2016/201602/t20160202_460414.htm
4. AQSIQ Decree No. 143 on the Measures for the Inspection, Quarantine, Supervision and Administration of Imported and Exported Cosmetics: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2011/201210/t20121015_235119.htm
5. AQSIQ Decree No. 144 on the Measures on the Administration of Import and Export Food Safety: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2011/201210/t20121015_235120.htm
6. AQSIQ Decree No. 152 on the Measures for the Inspection, Quarantine, Supervision and Administration of Import and Export Dairy Products: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2013/201302/t20130201_342349.htm
7. AQSIQ Decree (2012 No. 200) on Provisions on the Administration of the Import and Export Industrial Products Risk Warning and Quick Response: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjgg/2012/201212/t20121212_333440.htm
8. AQSIQ Decree No.1 on Provisions on the Administration of Import and Export Inspection and Quarantine Risk Warning and Quick Response: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/

[zjl/20012002/200610/t20061027_239128.htm](http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20012002/200610/t20061027_239128.htm)

9. AQSIQ Decree No.3 on Measures for the Inspection, Quarantine, and Administration of Import and Export Express Consignment: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20012002/200610/t20061027_239126.htm

10. AQSIQ Decree No.18 on Measures for Inspection, Supervision and Administration of Import Paint: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/20012002/200610/t20061027_239111.htm

General Comment

Customs and I&Q:

Implemented by China Customs and inspection and quarantine institutions.

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. (Links 1, 2 and 3)

Implementation

Basically implemented, but there is still room for improvement.

Recommendation

China Customs establish a set of rules on handling goods that are not returned 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.

Links

1. Decree of GACC No. 217 Measures of the People's Republic of China on Customs Administration of Direct Return of Imported Goods: <http://www.customs.gov.cn/publish/portal0/tab49659/info700273.htm>
2. Decree of president of People's Republic of China No.35 Customs Law of the People's Republic of China: <http://www.customs.gov.cn/publish/portal99/tab62627/info770913.htm>
3. Decree of the State Council No.420 Regulations of the People's Republic of China on the implementation of customs administrative penalty: <http://www.customs.gov.cn/publish/portal0/tab399/info3485.htm>

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. (Links 1 and 2)

In November 2016, China Customs issued Reminder on Cancellation of the Examination and Approval of Temporary Entry-Exit Goods to cancel the administrative examination and approval of temporary entry-exit goods. The applicant can go through the formalities of

temporary entry–exit goods import and export declaration directly, and submit relevant materials, without handling the approval procedures in advance. (Link 3)

General Comment

The implementation is adequate.

Links

1. Administrative Measures of the Customs of the People's Republic of China for Goods Temporarily Imported or Exported: <http://www.customs.gov.cn/publish/portal0/tab49564/info692820.htm>
2. Customs of People's Republic of China on Administrative examination and acceptance form (Administrative examination and approval for temporarily imported or exported goods): <http://www.customs.gov.cn/publish/portal150/tab64400/info786022.htm>
3. Reminder on Cancellation of the Examination and Approval of Temporary Entry–Exit Goods: <http://www.customs.gov.cn/tabid/2433/InfoID/828555/frtid/49629/settingmoduleid/126763/Default.aspx>

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 1)

Decree of GACC No. 155 Measures of the People's Republic of China on Customs Administration of Unit Consumption in Processing Trade; (Link 2)

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 3)

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 4)

Guo Ban Fa [1999] No. 35 Notice of Opinions on Further Improving the System of Bank Surety Account for Processing Trade. (Link 5)

See Link 6 to 12 for other relevant regulations.

General Comment

The system of inward processing is complete.

Recommendations

There are many unreasonable or 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.

Links

1. Decree of GACC No. 219 Measures of the People's Republic of China on Customs Supervision and Administration of Goods in Processing Trade: <http://www.customs.gov.cn/publish/portal0/tab49659/info700275.htm>
2. Decree of GACC No. 155 Measures of the People's Republic of China on Customs Administration of Unit Consumption in

Processing Trade: <http://www.customs.gov.cn/publish/portal0/tab399/info54811.htm>

3. 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: <http://www.customs.gov.cn/publish/portal0/tab49661/info701081.htm>

4. 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: <http://www.customs.gov.cn/publish/portal0/tab399/info27254.htm>

5. Guo Ban Fa [1999] No. 35 Notice of Opinions on Further Improving the System of Bank Surety Account for Processing Trade: <http://china.trade2cn.com/news/cmnews112940.html>

6. Announcement of GACC No. 29 Announcement on Deepening the Reform of Customs Clearance Integration in the Special Customs Supervision Areas and Bonded Logistics Centers (Type B): <http://www.customs.gov.cn/publish/portal0/tab49661/info796120.htm>

7. Announcement of GACC No. 36 Announcement on Further Promoting and Implementing the Bonded Supervision Mode of Imported Goods in International Service Outsourcing Business: <http://www.customs.gov.cn/publish/portal0/tab49661/info803371.htm>

8. Announcement of GACC No. 56 Announcement on the Implementation of Announcement of the Ministry of Commerce and GACC No. 45 2016: <http://www.customs.gov.cn/publish/portal0/tab49661/info822383.htm>

9. Announcement of GACC No. 67 Announcement on Regulating the Mmanagement of Imported Consumptive Materials under the Processing Trade Item: <http://www.customs.gov.cn/publish/portal0/tab49661/info830514.htm>

10. Announcement of GACC No. 68 Announcement on Carrying out the Commission Processing Business within the Special Supervision Areas of the Customs: <http://www.customs.gov.cn/publish/portal0/tab49661/info830569.htm>

11. Announcement of GACC No. 69 Announcement on Issues Concerning Outbound Processing Business: <http://www.customs.gov.cn/publish/portal0/tab49661/info831619.htm>

12: Announcement of GACC No. 86 Announcement on the Management of Bonded Goods Circulation in the Special Customs Supervision Areas and Bonded Supervision Places: <http://www.customs.gov.cn/publish/portal0/tab49661/info835521.htm>

※ Inward Maintenance

Laws and Regulations

So far, China has rather complex regulations on inward maintenance. (Links 1 and 2)

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.

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.

Links

1. Decree of GACC No.59 of 2015 Announcement of supervision on bonded repair business in special Customs supervision zone: <http://www.customs.gov.cn/publish/portal0/tab49659/info781274.htm>
2. Decree of GACC No.124 Administrative measures of Customs of People's Republic of China on taxation of import and export goods: <http://www.customs.gov.cn/publish/portal0/tab399/info4487.htm>

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 1)

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. (Link 2) 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 3) 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 4)

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.

Links

1. Decree of GACC No. 213 Customs of People's Republic of China on examine the dutiable value of import and export goods: <http://www.customs.gov.cn/publish/portal0/tab49564/info692855.htm>
2. China Customs magazine 2013 sixth, the Commissioner of Customs interview column, outward processing: <http://www.ccmag.cn/cusmMaganized!docMaganized.jspaid=4183>
3. Several Measures for Supporting and Promoting the Construction and Development of China (Fujian) (Tianjin) (Guangdong) Pilot Free Trade Zone: <http://www.customs.gov.cn/publish/portal0/tab65602/info739938.htm>
4. Announcement No. 69 of GACC Announcement on Issues Concerning Outbound Processing Business: <http://www.customs.gov.cn/publish/portal0/tab49661/info831619.htm>

※Outward Maintenance

General Comment

The present systems of outward maintenance of imported or domestic products are relatively well-developed. (Links 1 and 2)

Links

1. Decree of GACC No. 59 of 2015 Announcement of supervision on bonded repair business in special Customs supervision zone: <http://www.customs.gov.cn/publish/portal0/tab49659/info781274.htm>
2. Decree of GACC No. 124 Administrative Measures of the People's Republic of China on Tax levied on Import and Export Goods by Customs: <http://www.customs.gov.cn/publish/portal0/tab399/info4487.htm>

(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 1, 2, 3, 4, 5 and 6)

Based on results of risk analysis, assessment and examination, Inspection and Quarantine agencies negotiate 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.

Links

1. Customs Laws of the People's Republic of China: <http://www.customs.gov.cn/publish/portal0/tab2747/info3420.htm>
2. Decree of GACC No. 38 Measures for the supervision and administration for transit goods in People's Republic of China: <http://www.customs.gov.cn/publish/portal0/tab38320/info4345.htm>
3. Decree of AQSIQ No.159 Measures for the inspection and supervision for the import-export of nonedible animal products: http://www.aqsiq.gov.cn/xxgk_13386/jlgg_12538/zjl/2014/201412/t20141216_428529.htm
4. Decree of AQSIQ No.62 Measures for the administration of inspection and quarantine of import-export of genetically modified products: http://www.aqsiq.gov.cn/xxgkml/jlgg/zjl/20032004/200610/t20061027_12236.htm
5. Decree of AQSIQ No.136 Measures for the administration of inspection and quarantine of import-export of Meat products: <http://>

bgt.aqsiq.gov.cn/11715/jlgg/zjl/2011/201101/t20110120_176231.htm

6. Decree of AQSIQ No.118 Measures for the administration of inspection and quarantine of import–export of feedstuff and feed additives: http://www.aqsiq.gov.cn/xxgk_13386/jgfl/dzwjyjgs/zcfg/201508/t20150811_446793.htm

(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.

Inspection and Quarantine agencies have not levied additional fees or charges on goods in transit.

General Comment

The implementation is adequate.

Links

1. Decree of GACC No. 38 Measures of the People's Republic of China on Customs Supervision and Administration of Goods in Transit: <http://www.customs.gov.cn/publish/portal0/tab38320/info4345.htm>

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 1 and 2)

General Comment

The implementation is relatively adequate.

Links

1. Some customs in China have opened "green channels" for goods in transit: <http://www.customs.gov.cn/publish/portal0/tab65602/info763321.htm>
2. Customs serve The Belt and Road Initiative, promoting the development of transit trade: <http://www.customs.gov.cn/publish/portal0/tab65602/info738362.htm>

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 1, 2 and 3)

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.

Links

1. List of administrative charges for national institutions, central departments and companies does not include this charge item: <http://www.customs.gov.cn/publish/portal0/tab49588/info783698.htm>
2. The list of current administrative charges of China Customs: <http://www.customs.gov.cn/publish/portal0/tab49588/info719580.htm>
3. Cai Shui No.102 [2015] Notice on Publishing the Cancellation and Exemption of Some Administrative Charges: http://www.bjciq.gov.cn/shoufei/Channel_2303/

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 1)

General Comment

The implementation is adequate.

Links

1. Decree of the State Council No. 581 Regulations of the People's Republic of China on Guarantee for Customs Affairs: http://www.gov.cn/zwggk/2010-09/19/content_1705914.htm

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.

Links

1. Decree of the State Council No. 581 Regulations of the People's Republic of China on Guarantee for Customs Affairs: http://www.gov.cn/zwggk/2010-09/19/content_1705914.htm

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." (Link 1)

General Comment

The implementation is adequate.

Links

1. Decree of the State Council No. 581 Regulations of the People's Republic of China on Guarantee for Customs Affairs: http://www.gov.cn/zwjk/2010-09/19/content_1705914.htm

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.

Links

1. Decree of GACC No.88 Administrative measures of Customs of People's Republic of China on vehicle (including driver) driving on domestic highway that responsible for the transport of goods, which are controlled by customs: <http://www.customs.gov.cn/publish/portal0/tab399/info4057.htm>

Decree of GACC No.121 The decision on amending GACC No.88: <http://www.customs.gov.cn/publish/portal0/tab49659/info11105.htm>

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 1) 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.

Links

1. China and Russia signed an agreement on temporary transit of freight vehicles through the territory of Kazakhstan: http://www.moc.gov.cn/zhuzhan/jiaotongxinwen/xinwenredian/201512xinwen/201512/t20151217_1949322.html

2. Economic Corridor, the reset transit transport protocol signed jointly by China, Pakistan, Kazakhstan, Kyrgyzstan, is expected to speed up:

<http://world.huanqiu.com/hot/2015-09/7449434.html>

(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.

中国贸易便利化进展专项报告

全国海关通关一体化介绍

于德水 李 越

含义

通关一体化的核心内容：一是通过“一次申报、分步处置”和关税“自报自缴”方式优化海关通关作业流程；二是通过内部机构设置调整和系统功能拓展，把进出口货物申报地的选择权交给企业。

国务院文件

《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）提出，推动一体化通关管理：强化跨部门、跨地区通关协作，加快推进内陆沿海沿边一体化通关管理，实现在货物进出口岸或申报人所在地海关和检验检疫机构均可以办理全部报关报检手续。^①

海关总署文件

为推行通关一体化改革，海关总署先后发布：

《海关全面深化改革总体方案（2014—2020）》；

《全国通关一体化改革框架方案》；^②《海关“一次申报、分步处置”实施方案》；^③

《关于推进全国海关通关一体化改革的公告》（海关总署公告2017年第25号）。^④

通关作业流程变革

便利通关：为实施通关一体化，中国海关于2017年7月1日开始启用全国海关风险防控中心和税收征管中心，并于2017年9月20日开始实施进出口商自

① 《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），http://www.gov.cn/zhengce/content/2015-02/03/content_9448.htm

② 《海关全面深化改革总体方案（2014—2020）》与《全国通关一体化改革框架方案》发布情况，见《2016海关改革地图（一）——全国通关一体化改革试点》，“海关发布”微信公众号，2017年1月9日，

③ 《海关企业信用管理解读》PPT文件，<https://wenku.baidu.com/view/9b772919580102020740be1e650e52ea5518cebe.html>

④ 《关于推进全国海关通关一体化改革的公告》（海关总署公告2017年第25号），<http://www.customs.gov.cn/publish/portal0/tab49661/info855665.htm>

主选择申报地措施。至报告编纂截止之日(2017年10月31日),自主选择进出口申报地制度覆盖了全国除铁路运输方式外的所有口岸和所有进出口货物。

高效通关:通过“一次申报、分步处置”的通关作业改革,通关效率也大大提高,简化了口岸通关环节手续,压缩了口岸通关时间。

执法统一:税收征管中心成立后,对进出口货物的归类、价格、原产地等税收要素的审核全国统一标准和操作规范,海关执法更加统一。

一、海关的“两中心”

在实施通关一体化改革中,中国海关分别设立风险防控中心和税收征管中心,以此取代了原先的各地方海关审单部门。

“两中心”分别为:

1. 海关总署风险防控中心 +N1 海关总署风险防控中心(上海),负责水运进出口货物 +N2 海关总署风险防控中心(青岛),负责空运进出口货物 +N3 海关总署风险防控中心(黄埔),负责陆路进出口货物及所有进出口货物的后续监管。^①

2. 海关总署税收征管中心 +N1 海关总署税收征管中心(上海),负责机电大类(机电、仪器仪表、交通工具类)等商品,包括税则第84—87、89—92各章,共计8章、2286个税号 +N2 海关总署税收征管中心(广州),负责化工大类(化工原料、高分子、能源、矿产、金属类等)商品,包括税则第25—29、31—40、68—83各章,共计30章、2800个税号 +N3 海关总署税收征管中心(京津),负责农林、食品、药品、轻工、杂项、纺织类及航空器等商品,包括税则第1—24、30、41—67、88、93—97各章,共计58章、3461个税号。^②

二、一次申报、分步处置

通关一体化对所有进出口商品实施“一次申报、分步处置”以及企业“自报自缴”税款新通关作业模式。在这一模式下,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。

“一次申报、分步处置”的根本特点在保证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通过绿色通道自动放行的基础上,将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可以先行提货,实现了世界贸易组织《贸易便利化协定》第七条第3点“将货物放行与关税、国内税、

①《国际商报:海关总署风险防控中心(青岛)启用》,2017年7月6日, <http://www.customs.gov.cn/publish/portal105/tab71519/info857102.htm>

②《全国海关通关一体化改革 税收征管中心知多少?》,2017年7月1日,“12360 海关热线”微信公众号, https://mp.weixin.qq.com/s?src=11&timestamp=1509253061&ver=481&signature=XGBzZlnT946mfVH7bM1*C39NC5duD8-Sk6Z-fKFBpTcrzshaC3c3186q3sDmPFafwTOB2qR0zDu*c1-F9fF422SYfKD80DpOjSAvl6tXQKVss6OrrAP0YH8uo-H2Z5iK&new=1

规费和费用的最终确定相分离”的要求。

三、“自报自缴”

改革前的作业模式是海关接受企业申报后审核涉税要素，进行价格磋商、实施查验等作业，最后由企业按海关审核的税费金额完成缴纳手续后，海关再下达货物放行指令。在“自报自缴”制度下，绝大部分正常进出口货物向海关申报后，进出口企业可以在很短的时间内收到海关系统发送的接受申报确认回执，随即即可直接自行办理税费缴纳手续并获得海关放行指令。货物放行后，海关可以根据风险分析对进出口货物的价格、归类、原产地等税收征管要素进行抽查审核；必要时，海关也可实施放行前的税收要素审核和验估。

《中华人民共和国海关企业信用管理暂行办法》 与 AEO

熊 斌

国务院文件

2014年6月,国务院对外公布了《社会信用体系建设规划纲要(2014—2020)》,要求各部门、各领域要按照“守信激励,失信惩戒”的原则,大力推进社会信用体系建设。

《国务院关于建立完善守信联合激励和失信联合惩戒制度加快推进社会诚信建设的指导意见》。(国发〔2016〕33号)

《关于推进诚信建设制度化的意见》。(文明委〔2014〕7号)

海关总署文件

为融合 AEO 制度要求,中国海关注重进出口信用体系的顶层设计和制度建设,在《中华人民共和国海关企业分类管理办法》(海关总署令第 197 号)的基础上,相继以部门规章的形式出台了《中华人民共和国海关企业信用管理暂行办法》(海关总署令第 225 号)等 10 项标准规范,将原来的海关企业分类管理办法提升为海关企业信用管理办法,初步构建起了较为完备的进出口信用管理制度体系。

《中华人民共和国海关企业信用管理暂行办法》。(海关总署令第 225 号)

《关于公布〈中华人民共和国海关企业信用管理暂行办法〉所涉及法律文书格式的公告》(海关总署公告 2014 年第 75 号)

《中华人民共和国海关企业信用管理暂行办法实施相关事项》。(海关总署公告 2014 年第 81 号)

《海关认证企业标准》。(海关总署公告 2014 年第 82 号)

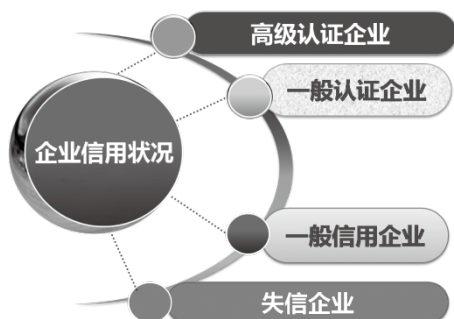
部门联合文件

为建立健全守信联合激励机制,完善进出口领域诚信体系建设,国家发展改革委、人民银行、海关总署、中央宣传部、中央文明办、教育部、工业和信息化部、公安部、财政部、人力资源和社会保障部、国土资源部、环境保护部、住房城乡建设部、交通运输部、水利部、农业部、商务部、文化部、卫生计生委、国资委、

税务总局、工商总局、质检总局、安全监管总局、食品药品监管总局、林业局、知识产权局、旅游局、法制办、中央网信办、银监会、证监会、保监会、外汇局、全国总工会、共青团中央、全国妇联、全国工商联、贸促会、中国铁路总公司联合签署了(能否改为:国家发改委、人民银行和海关总署等33个部委联合签署了《关于对海关高级认证企业实施联合激励的合作备忘录》。(发改财金〔2016〕2190号)

中国 AEO 认证企业分类

海关根据企业信用状况将企业认定为认证企业、一般信用企业和失信企业,其中认证企业,即 AEO 认证企业,分为高级认证企业和一般认证企业 2 类。



中国 AEO 国际互认进程

中国海关近年来大力推进 AEO 国际互认,对中国的高信用企业在国际海关间实施联合激励,给予最优惠的贸易便利,助推企业更好地走出去。

截至 2017 年 8 月,中国已分别和新加坡、韩国、中国香港、欧盟、中国台湾、瑞士、新西兰等 33 个国家(地区)实现了 AEO 互认,互认企业出口贸易额占到我国出口总额近 40%,且在不断增长中。

目前,中国海关正根据国家“一带一路”部署,大力推进与美国、俄罗斯等主要贸易国以及哈萨克斯坦、以色列、印度、土耳其、埃及等国家的 AEO 国际互认合作,最大限度提升中国企业境内外通关便利化水平,增强其在国际市场的竞争力,促进中国外贸回稳向好。

预计到 2020 年,中国海关将力争实现 AEO 互认国家(地区)占到我国出口总值的 80% 以上。届时, AEO 企业在全球主要国家和地区将享受更多的优惠和便利,促进企业更好发展。

中国—新加坡 AEO 互认^①

中国—新加坡自由贸易区谈判启动于 2006 年 8 月,经过 8 轮磋商,双方于 2008 年 9 月结束谈判,签订了《中华人民共和国政府和新加坡共和国政府自由贸

^①《中新 AEO 互认提高通关效率》, <http://www.customs.gov.cn>。

易协定》(以下简称《协定》)。

《协定》涵盖了货物贸易、服务贸易、人员流动、海关程序等诸多领域,是一份内容全面的自由贸易协定。

根据《协定》,新方承诺在2009年1月1日取消全部自华进口产品关税;中方承诺在2012年1月1日前对97.1%的自新进口产品实现零关税。双方还在医疗、教育、会计等服务贸易领域做出了高于WTO的承诺。

《协定》规定了双方在自由贸易区合作框架下,加强双方海关在风险管理等方面的合作,简化海关程序,提高货物和运输工具的通关便利。

双方在中国—东盟自贸区的基础上,进一步加快了贸易自由化进程,拓展了双边自由贸易关系与经贸合作的深度与广度。

2012年6月,中新签署《中华人民共和国海关总署与新加坡海关关于〈中华人民共和国海关企业分类管理办法〉和〈新加坡安全贸易伙伴计划〉互认安排》。这是中国海关签署的第一个AEO互认安排。

中国—新加坡AEO互认协定正是在自贸协定的基础上达成的一项重要成果,有力拓展了双方进一步发展对外贸易的空间。

其中,新加坡海关的AEO企业是指STP+企业。新加坡海关STP+企业是新加坡海关评定的安全贸易认证等级最高的企业,“STP”即“Secure Trade Partnership”(安全贸易伙伴),在新加坡享受贸易优先待遇。

中国—新加坡AEO互认实施规定,参见《海关总署关于与新加坡关税局全面实施“经认证的经营者(AEO)”互认的公告》(海关总署公告2013年第13号)。^①

中国—韩国 AEO 互认

2013年6月27日,中国与韩国签署AEO互认安排,这是中国海关签署的第二个AEO互认安排。

中韩AEO互认实施后,中国的AEO企业出口到韩国的货物在韩国通关速度普遍提高30%以上,与韩国贸易量较大的青岛关区2015年1—9月对韩贸易同比增长16.7%,其中高级认证AEO企业对韩贸易额同比增长21.2%。^②

中韩两国海关在AEO合作内容主要包括:

- (1) AEO 问卷调查;
- (2) 中韩 AEO 互认经济效益研究;
- (3) 中韩 AEO 互认安排联合说明(韩国首尔和釜山、中国南京和青岛)。

中国—韩国AEO互认实施规定,参见《关于正式实施中韩海关“经认证的经

^① 海关总署公告2013年第13号《海关总署关于与新加坡关税局全面实施“经认证的经营者(AEO)”互认的公告》, <http://www.customs.gov.cn/publish/portal0/tab3889/module1188/info421594.htm>。

^② 新华网:中欧海关“经认证的经营者”互认安排即将实施。

营者（AEO）”互认的公告》（海关总署公告 2014 年第 20 号）。^①

内地—香港 AEO 互认^②

2003 年，内地与香港特区政府签署了内地与香港《关于建立更紧密经贸关系的安排》（Closer Economic Partnership Arrangement，简称 CEPA），后续又分别多次签署了补充协议。

CEPA 是中国内地与香港单独关税区之间签署的自由贸易协议，也是内地第一个全面实施的自由贸易协议。

内地与香港海关 AEO 互认协议是在 CEPA 的基础上双方海关合作的一个重大成果，这是海关总署继中新、中韩之后签署的第三个 AEO 互认安排，对经过互认信誉良好的企业，内地与香港海关将给予经认证的经营者通关便利。

内地—香港 AEO 互认实施规定，参见《关于在陆路口岸实施内港海关“经认证的经营者（AEO）”互认的公告》（海关总署公告 2014 年第 38 号）^③、《关于全面实施内港海关“经认证的经营者（AEO）”互认的公告》（海关总署公告 2014 年第 64 号）^④。

中国—欧盟 AEO 互认

2014 年 5 月，中国与欧盟双方海关正式签署了《中欧联合海关合作委员会关于在〈中华人民共和国政府和欧洲共同体关于海关事务的合作和行政互助协定〉下建立中国海关企业分类管理制度和欧洲联盟海关经认证经营者制度互认安排的决定》（以下简称《互认安排决定》）。

中欧海关根据 2015 年 6 月达成的联合共识对《互认安排决定》进行了修订，决定自 2015 年 11 月 1 日起正式实施该互认安排。

互认实施后，中国 3000 多家高级认证 AEO 企业出口到欧盟的货物，在欧盟 28 个成员国海关通关时，均可以享受到和对方境内 AEO 企业一样的通关便利，据初步估算，通关平均查验率将降低约 70%，通关速度将提高 50% 以上，从而有效降低企业港口、保险、物流等贸易成本。

中国—欧盟 AEO 互认实施规定，参见《关于实施中国—欧盟“经认证的经营者”互认安排的公告》（海关总署公告 2015 年第 52 号）。^⑤

① 海关总署公告 2014 年第 20 号《关于正式实施中韩海关“经认证的经营者（AEO）”互认的公告》，<http://www.customs.gov.cn/publish/portal0/tab49564/info697513.htm>。

② 《内地海关与香港海关实现 AEO 互认》，<http://finance.ifeng.com>。

③ 海关总署公告 2014 年第 38 号《关于在陆路口岸实施内港海关“经认证的经营者（AEO）”互认的公告》，<http://www.customs.gov.cn/publish/portal0/tab49564/info706422.htm>。

④ 海关总署公告 2014 年第 64 号

⑤ 海关总署公告 2015 年第 52 号《关于实施中国—欧盟“经认证的经营者”互认安排的公告》，<http://www.customs.gov.cn/publish/portal0/tab49564/info776764.htm>。

大陆—台湾 AEO 互认

海峡两岸海关自 2016 年 10 月 1 日起实施“经认证的经营者(AEO)”互认试点。

海峡两岸海关在 AEO 合作内容主要包括：

(1) 明确台湾“安全认证优质企业”(中国台湾的 AEO 企业)与大陆“高级认证企业”(中国大陆的 AEO 企业)双方予以承认。

(2) 互认试点实施时间计划自 2016 年 10 月 1 日起。

(3) 以大陆到货口岸“南京、福州、厦门海关”与台湾到货口岸“高雄和基隆海关”进行试点；并且仅对“海运货物”进行初步试点。

(4) 明确了优惠措施。主要在于对方适用较低进口查验率、简化单证审核与优先通关等。

大陆—台湾 AEO 互认实施规定，参见《关于海峡两岸海关“经认证的经营者(AEO)”互认试点的公告》(海关总署公告 2016 年第 49 号)。^①

中国—瑞士 AEO 互认^②

作为 AEO 制度启动以来签署的首个政府间 AEO 互认协定，中国—瑞士海关 AEO 互认于 2017 年 9 月 1 日起正式实施。

瑞士是首个同中国签署并实施自由贸易协定的欧洲大陆国家。中瑞 AEO 互认实施后，两国 AEO 企业将享受减少货物查验、评估为安全贸易伙伴、优先处置保证快速通关等多项便利措施，平均查验比例和通关时间下降约 50%。截至 2017 年 9 月底，中国与瑞士有进出口业务的企业约 2.23 万家，其中约 1000 家获得高级认证企业将率先享受到上述贸易便利。

中国—瑞士 AEO 互认实施规定，参见《关于实施中国—瑞士海关“经认证的经营者(AEO)”互认的公告》(海关总署公告 2017 年第 40 号)。^③

中国海关 AEO 认证标准

参照 WCO SAFE 体系框架，中国海关以 2014 年第 82 号公告形式，颁布了中国海关 AEO 认证标准，分为高级认证企业标准、一般认证企业标准。

目前高级认证企业标准基本参照了 WCO SAFE 中有关 AEO 企业的标准，并结合中国海关管理和企业特色进行针对性的标准制订。

WCO SAFE 有关 AEO 企业的标准在中国 AEO 标准中得到了充分的体现。中

① 海关总署公告 2016 年第 49 号《关于海峡两岸海关“经认证的经营者(AEO)”互认试点的公告》，<http://www.customs.gov.cn/publish/portal0/tab49661/info817795.htm>。

② 《中国—瑞士海关 AEO 互认 9 月 1 日起实施》，中华网，<http://news.china.com/news100/11038989/20170810/31070664.html>。

③ 海关总署公告 2017 年第 40 号《关于实施中国—瑞士海关“经认证的经营者(AEO)”互认的公告》，<http://www.customs.gov.cn/customs/302249/302266/302269/729246/index.html>。

国海关正通过对企业进行 AEO 认证，不断积累最佳实践成果，促进相关标准的进一步量化以及针对行业特性进行修订。

中国 AEO 认证标准的赋分规则

一、关于认证标准的分类

本认证标准分为内部控制、财务状况、守法规范、贸易安全和附加标准，共 5 大类 18 条 32 项。其中前 4 类为基础标准，第 5 类为附加标准。

二、关于认证标准的赋分规则

赋分选项分为两种，一是“达标”、“不达标”，对应分值为“0”、“-2”；二是“达标”、“部分达标”、“不达标”，对应分值为“0”、“-1”、“-2”。

三、关于认证标准的通过条件

企业同时符合下列两个条件并经海关认定的，通过认证：

- （一）所有赋分项目均没有不达标（-2 分）情形；
- （二）认证标准总分在 95 分（含本数）以上。

认证标准总分 = 100 + （所有赋分项目得分总和）。

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

海关及相关部门文件

海关总署与国家质检总局《关于深化关检协作共同促进外贸稳定增长合作备忘录》。^⑥

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.unecce.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>

⑥ 《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>

单一窗口建设架构

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”。^①

目前，中国已经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平台部署使用标准版。^②

通关作业流程变革

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。^③

在前期试点过程中，“单一窗口”标准版实现了货物申报、舱单申报、运输工具申报、企业资质办理、原产地证书申领、许可证件申领（农药进出口登记管理放行通知单、野生动植物进出口证书、有毒化学品进出口放行单）、查询统计等7大基本功能，这些功能即将推广至全国所有口岸，此外还将在全国部分地区启动自动进口许可证申领（机电产品）功能试点。^④

发展目标

“单一窗口”标准版目前已在20多个省区市上线运行。^⑤按照要求，要在2017年年底实现国际贸易“单一窗口”标准版全国所有口岸全覆盖。^⑥

①《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>

②《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>

③《关于我们》，<http://www.singlewindow.cn/gywm/index.jhtml>

④《“单一窗口”建设领导小组第六次会议在京召开》，<http://www.singlewindow.cn/xwdt/2600.jhtml>

⑤各省区市完成单一窗口标准版上线运行新闻参见<http://www.singlewindow.cn/xwdt/index.jhtml#>

⑥《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>]

Special Reports on Major Progresses of Trade Facilitation in China

Introduction to the Integration of Nationwide Customs Clearance Systems

Yu Deshui, and Li Zhuo

Definition

One of the core content of the integration of customs clearance is to optimize the customs clearance operation process through "one-time submission, step-by-step treatment" and "self-declaration, self-payment" of customs duties. The other one is to give the choice of the declaration place of the import and export goods to enterprises through the adjustment of the internal organization and the expansion of the system function.

Documents Issued by the State Council

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) put forward the requirement to promote the management of integrated customs clearance, which includes strengthening the cross-department and cross-region coordination in customs clearance, speeding up the management of integrated customs clearance among inland, costal areas and areas along the border, and achieving the target that all customs declaration and inspection procedures can be done either at the port of the import and export goods or by the customs and quarantine and inspection agencies where the declarant locates.^①

Documents Issued by the General Administration of China Customs (GACC)

To promote the reform of customs clearance integration, the GACC has released following documents:

The General Plan of Comprehensive Reform of Customs (2014–2020)

The Plan on Nationwide Reform Framework of Integration of Customs Clearance^②

The Implementation Plan of Customs "On-time submission, Step-by-Step

^① 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 No. [2014] 68), http://www.gov.cn/zhengce/content/2015-02/03/content_9448.htm

^② More information about the release of The General Plan of Comprehensive Reform of Customs (2014–2020) and The Plan on Nationwide Reform Framework of Integration of Customs Clearance, please see the 2016 Customs Reform Map I - Reform Pilots of Nationwide Integration of Customs Clearance by the Wechat official account Customs Release, 9th January 2017, https://mp.weixin.qq.com/s?src=3&timestamp=1509249738&ver=1&signature=qp1dXuVKJa82JmGLWLVlGE8yscaZ39a1nwbrXI6T2lo0F-gqD8ojwbyDEie0WoAxXz4ScBnPS*fgmx3-kwYlgFVPWwVN0m6uYFY8ZNI*z5SipmSp57avsHAsPKMxxAVqIhcJE3wN5tbZ-mAHtqETHPicWijXIZnksHoAuwKgm1M=

Treatment"^①

The Notice on Promoting the Reform in the Integration of Nationwide Customs Clearance (GACC Notice No. 25 in 2017)^②

Reform in the Customs Clearance Practice

Facilitating customs clearance: to achieve the integration of customs clearance, on 1st July 2017, the GACC launched the National Customs Risk Control Center and the National Tariff Collection and Administration Center. And on 10th September 2017, China introduced the measures that importer and exporter can choose the declaration place by themselves. Until the date of completing this report, which is 31st October 2017, the system of self-determined declaration place of import and export covers all the ports and all import and export goods nationwide except that of railway transportation.

Efficient customs clearance: through the reform in customs clearance practice of "one-time submission, step-by-step treatment", the efficiency of customs clearance has been greatly improved, the procedures of customs clearance at ports have been simplified and the clearance time at ports has been shortened.

Unified law enforcement: After the establishment of the Tariff Collection and Administration Center, the review of tariff criteria such as classification, price and origin of import and export goods is standardized nationwide, so the law enforcement by customs is more unified.

I The Customs' "Two Centers"

In the reform of integration of customs clearance, the GACC has set up the Risk Control Center and the Tariff Collection and Administration Center separately to replace the previously existing reviewing departments at local customs.

The "two centers" are:

1. The GACC Risk Control Center + N1 the GACC Risk Control Center (Shanghai), + N2 the GACC Risk Control Center (Qingdao) is responsible for import and export goods via water transportation, responsible for import and export goods via air transportation + N3 the GACC Risk Control Center (Huangpu), responsible for import and export goods via

① Interpretation of Customs Management of Enterprises'Credit, PPT document, <https://wenku.baidu.com/view/9b772919580102020740be1e650e52ea5518cebe.html>

② Interpretation of Customs Management of Enterprises'Credit, PPT document, <https://wenku.baidu.com/view/9b772919580102020740be1e650e52ea5518cebe.html>

land transportation and the follow up supervision of all import and export goods.^①

2. The GACC Tariff Collection and Administration Center + N1 the GACC Tariff Collection and Administration Center (Shanghai) is responsible for the category of machinery and electrical products (categories of machinery and electrical, instruments and transportation), which covers 2286 code items in all 8 chapters of No. 84–87 and No. 89–92 in the HS Code. +N2 The GACC Tariff Collection and Administration Center (Guangzhou) is responsible for the category of chemical products (chemical raw materials, polymer, energy, mineral products, metals, etc.), which includes 2800 code items in all 30 chapters of No. 25–29, No. 31–40, and No. 68–83 in the HS Code. +N3 The GACC Tariff Collection and Administration Center (Beijing and Tianjin) is responsible for agriculture and forestry, foodstuffs, medicines, light industrial products, miscellaneous, textiles, aircrafts and others, which includes 3461 code items in all 58 chapters of No. 1–24, No. 30, No. 41–67, No. 88 and No.93–97.^②

II One-time Submission, Step-by-Step Treatment

In the integrated customs clearance, all import and export goods follow the new customs clearance model of "one-time submission, step-by-step treatments" and "self-declaration, self-payment" by enterprises. In this model, customs approve the safety and security of the declaration data through automatic information system and manual review, and review and classify the duties risk comprehensively, then base on this, customs take relevant management measures.

The fundamental characteristic of "one-time submission, step-by-step treatment" is that it ensures most import and export goods, which comply with Customs' requirements, of which the tariff is timely paid or is sufficiently guaranteed, be released through green channel automatically and the remaining goods, which are in system and are subject to tariff, can be delivered after submitting guarantees. This complies with the requirement of the 7.3 Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges in Article 7 in the WTO Trade Facilitation Agreement.

III "Self-declaration, self-payment": prior to the reform, the practice is that the customs reviews the tariff criteria, conducts price negotiation and implements inspections

① International Business Daily: the GACC Risk Control Center (Qingdao) is launched, 6th July 2017, <http://www.customs.gov.cn/publish/portal105/tab71519/info857102.htm>

② Integration of Nationwide Customs Clearance System | All About Tariff Collection and Administration Center, 1st July 2017, Wechat official account of 12360 Customs Hotline, https://mp.weixin.qq.com/s?src=11&timestamp=1509253061&ver=481&signature=XGBzInT946mfVH7bM1*C39NC5duD8—Sk6Z—fKFBpTcrzshaC3c3186q3sDmPFafvTOB2qR0zDu*cl—F9fF422SYfKD80DpOJSAvl6cXQKVs6OrrAP0YH8uo—H2Z5iK&new=1

after accepting enterprises' submission. The customs allows the release of goods once enterprises finish the payment according to the tariff amount approved by customs. In the system of "self-declaration, self-payment", after customs declaration of most regular import and export goods, import and export enterprises will receive the receipt from the customs system of confirmation of receiving submission in a short time, then they can immediately handle the tariff payment procedures directly and obtain the release order from customs. After the release of goods, customs can conduct sample inspections on tariff criteria such as price, classification and origin of import and export goods. When necessary, customs can conduct review and assessment of tariff criteria prior to release.

The Interim Management Measures of Enterprises Credits Administration of Customs of People's Republic of China and the AEO

Xiong Bin

Requirements in the State Council Documents

In June 2014, the State Council published the Outline of the Plan of the Construction of the Social Credits System (2014–2020) and required all departments and sectors to promote the construction of social credit system, following the principle of "motivating compliance and penalizing non-compliance".

Guiding Opinions of the State Council on Establishing and Improving the System of Motivating Compliance and Penalizing Non-Compliance Coordinately to Speed up the Construction of Social Integrity (Guofa 2016 No. 33)

Opinions on Promoting the Institutionalization of Construction of Integrity (Wenmingwei 2014 No. 7)

Documents Issued by the General Administration of China Customs (GACC)

To integrate the requirements of the AEO system, China's customs focuses on the top-level design and the construction of credit system of the import & export. Based on the Management Measures of the Classified Management of Enterprises of the Customs of People's Republic of China (GACC Order No. 197), including the Interim Management Measures of Enterprises Credits Management of Customs of People's Republic of China (GACC Order No. 225), there are ten standards and codes have been published in the form of ministerial regulations. The original Customs' Management Measures of Enterprises Classification was upgraded to the Customs' Enterprises Credits Management, and a relatively complete credit management system of import and export has been established initially.

Interim Management Measures of Enterprises Credits Management of Customs of People's Republic of China (GACC Order No. 225)

Notice on Publishing Format of Legal Documents Relevant to the Interim Management Measures of Enterprises Credits Administration of Customs of People's Republic of China (GACC Notice 2014 No. 75)

Relevant Items of the Implementation of the Interim Management Measures of

Enterprises Credits Administration of Customs of People's Republic of China (GACC Notice 2014 No. 81)

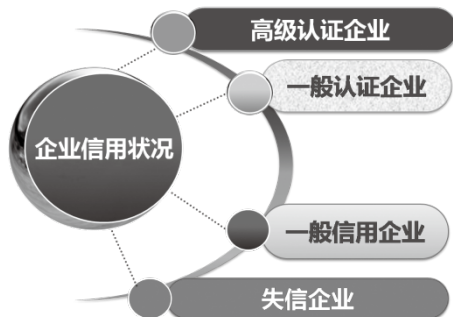
Customs' Standards on Authorized Enterprises (GACC Notice 2014 No. 82)

Joint-Ministerial Documents

To establish and improve the joint motivation mechanism of motivating compliance and to improve the integrity system in the area of import and export, the Cooperation Memorandum on Implementing Joint Motivation Measures on the Advanced Authorized Enterprises by Customs (Fagaicaijin 2016 No. 2190) were jointly signed by the National Development and Reform Commission, the People's Bank, the GACC, the Central Propaganda Department of the Communist Party of China (CPC), the Central Office of Civilization of the CPC, the Ministry of Education, the Ministry of Industry and Information Technology, the Ministry of Public Security, the Ministry of Finance, the Ministry of Human Resource and Social Security, the Ministry of Land and Resource, the Ministry of Environment Protection, the Ministry of Housing and Rural Development, the Ministry of Transportation, the Ministry of Water Resource, the Ministry of Agriculture, the Ministry of Commerce, the Ministry of Culture, the National Health and Family Planning Commission, the State-Owned Assets Supervision and Administration Commission, the State Administration of Taxation, the State Administration of Industry and Commerce, the General Administration of Quality Supervision, Inspection and Quarantine, the General Administration of Safety Supervision, the China Food and Drug Administration, the State Forestry Administration, the State Intellectual Property Office, the National Tourism Administration, the State Council Legislative Affairs Office, the Cyberspace Administration of China, the China Banking Regulatory Commission, the China Security Regulatory Commission, the China Insurance Regulatory Commission, the State Administration of Foreign Exchange, All-China Federation, the Central Committee of the Communist Young League, the National Federation of Women, the National Federation of Industry and Commerce, the China Council for the Promotion of International Trade and the China Railway Corporation

China's AEO Authorized Enterprises Classification

According to the enterprises' credits status, customs classifies enterprises to certified enterprises, general-credit enterprises and discredited enterprises. The certified enterprises, as AEO certified enterprises, are classified as Advanced Certifying Enterprise (ACE) and General Certifying Enterprise (GCE).



The Progress of International Recognition for China AEO

In the recent years, China customs has promoted the AEO international mutual recognition, offering joint motivation measures among international customs to China Advanced Certified Enterprises and provided the most favorite trade facilitation to support them going abroad.

By August 2017, China has reached AEO mutual recognitions with 33 countries and regions including Singapore, South Korea, HKSAR, the European Union, Taiwan, Switzerland, New Zealand etc. . The export value for the mutual recognized AEO is about 40% of China's total export and growing continuously.

Currently, China customs follows the deployment of national "One Belt and One Road Initiative" and promotes the international mutual AEO recognition with key trade partners such as the U.S. as well as Russia and other countries such as Kazakhstan, Israel, India, Turkey and Egypt. This will maximize the domestic and international customs clearance facilitation of Chinese enterprises, strengthen their competitiveness in international markets and promote the stabilization of China's foreign trade.

It is estimated that by 2020, China's customs will try to achieve the results that 80% of the total export are from AEO mutual recognized countries or regions. At that time, AEO enterprises will enjoy more benefits and facilitation in key countries and regions worldwide, which will contribute to the better development of the enterprises.

China-Singapore AEO Mutual Recognition^①

The China-Singapore Free Trade Zone Negotiation started in August 2006. After eight rounds of negotiations, both parties concluded the negotiation in September 2009 and signed the People's Republic of China and Singapore Free Trade Agreement (hereinafter referred to as the Agreement).

The Agreement covers trade in goods, trade in services, movement of persons, customs procedures and other areas. It is a comprehensive free trade agreement.

^① China-Singapore AEO Mutual Recognition Improve Customs Clearance Efficiency, <http://www.customs.gov.cn>.

According to the Agreement, Singapore promised to eliminate tariff on all products imported from China starting from 1st January 2009; China promised to apply zero tariffs to 97.1% of products imported from Singapore by 1st January 2012. Both parties made commitment that is higher than the WTO commitment in service sectors such as healthcare, education and accounting.

The Agreement promulgates that in the cooperation framework of Free Trade Zone; both parties shall deepen the cooperation of customs from both countries in risk management, shall simplify customs procedures and shall improve the customs clearance facilitation of goods and transportation tools.

Based on the China-ASEAN Free Trade Agreement (FTA), both parties have speeded up the trade liberalization and enhanced the scope of bilateral free trade relations as well as the cooperation in economic and trade.

In June 2012, China and Singapore signed the Mutual Recognition Arrangement between the GACC and Singaporean Customs on the Management Measures of Enterprises Classification of the Customs of the People's Republic of China and the Singaporean Safety Trade Partners Plan. This is the first AEO mutual recognition arrangement signed by the GACC.

China-Singapore AEO Mutual Recognition Agreement is an important achievement based on the FTA and it expands the space for further development of trade between both parties forcefully.

Among them, the AEO enterprises of Singaporean customs refer to STP+ enterprises. Singaporean customs STP enterprises are the enterprises that are graded by the Singaporean customs as the highest level of safe trade. STP refers to Secure Trade Partnership, and they enjoy preferential treatment in trade in Singapore.

For more information on the implementation of China-Singapore AEO mutual recognition, please see the Notice of the GACC on the Comprehensive Implementing the Mutual Recognition with Singapore Customs of Authorized Economic Operator (AEO) (GACC Notice 2013 No. 13).^①

China-South Korea AEO Mutual Recognition

On 27th June 2013, China and South Korea signed the AEO mutual recognition arrangement. This is the second AEO mutual recognition arrangement signed by the GACC.

^① GACC Notice 2013 No. 13, Notice of the GACC on the Comprehensive Implementing the Mutual Recognition with Singapore Customs of Authorized Economic Operator (AEO), <http://www.customs.gov.cn/publish/portal0/tab3889/module1188/info421594.htm>.

Since China and South Korea implemented the AEO mutual recognition, the average customs clearance speed of products exported by China's AEO enterprises in South Korea has improved at least 30%. In the Qingdao customs area, where the trade volume with South Korea is relatively large, the trade with South Korea has increased y-o-y 16.7% from January to September in 2015.^①

The cooperation between China's customs and South Korean customs includes:

- (1) AEO questionnaires,
- (2) Research on economic benefits from the AEO mutual recognition between China and South Korea,
- (3) Joint introduction to the AEO mutual recognition arrangement between China and South Korean (Seoul and Busan in South Korea, Nanjing and Qingdao in China).

For more information on the implementation of AEO mutual recognition between China and South Korea, please see the Notice on the Official Implementation of Mutual Recognition of Authorized Economic Operator between China's Customs and South Korean Customs (GACC Notice 2014 No. 20).^②

Mainland–Hong Kong AEO Mutual Recognition^③

In 2003, Mainland and the government of Hong Kong Special Administrative Region (HKSAR) signed the Closer Economic Partnership Arrangement (CEPA) between Mainland and Hong Kong. Complementary agreements have been signed afterwards.

CEPA is a free trade agreement signed between Mainland China and Hong Kong SAR and this is the first FTA fully implemented in Mainland.

The AEO mutual recognition agreement between the customs of Mainland and Hong Kong is an important result of cooperation between customs of both parties based on the CEPA. This is the third AEO mutual recognition arrangement by the GACC after the Sino–Singaporean and Sino–South Korean arrangement. For the authorized enterprises that enjoy good reputation, customs clearance facilitation will be given by the customs of Mainland and Hong Kong.

For more information on the implementation of AEO mutual recognition between Mainland and Hong Kong, please see the Notice on Implementing the Mutual Recognition

① Xinhua: The Mutual Recognition Arrangement of Authorized Economic Operator between China–EU Customs Will be Implemented.

② GACC Notice 2014 No. 20, the Notice on the Official Implementation of Mutual Recognition of Authorized Economic Operator between China's Customs and South Korean Customs, <http://www.customs.gov.cn/publish/portal0/tab49564/info697513.htm>.

③ Customs of Mainland and Hong Kong Achieved AEO Mutual Recognition, <http://finance.ifeng.com>.

of Authorized Economic Operator (AEO) Between the Customs of Mainland and Hong Kong at the Land-Way Port (GACC Notice 2014 No. 38) and the Notice on Comprehensive Implementation of the Mutual Recognition of Authorized Economic Operator (AEO) Between the Customs of Mainland and Hong Kong (GACC Notice 2014 No. 64).^①

China-EU AEO Mutual Recognition

In May 2014, the China Customs and the Taxation and Customs Union of the European Commission officially signed the Decision of the China-EU Joint Customs Cooperation Committee on Establishing the Mutual Recognition Arrangements between the Customs of the People's Republic of China and the Taxation and Customs Union of the European Commission on the System for Classified Management of Enterprises and the System for Authorized Economic Operators under the Agreement between the Government Of the People's Republic Of China and the European Community on Cooperation and Mutual Administrative Assistance in Customs Matters (hereinafter referred to as the "MRA Decision").

According to the joint consensus reached in June 2015, both customs revised the MRA Decision and decided to implement the mutual recognition arrangement on 1st November 2015 officially.

After the implementation of mutual recognition agreement, when around 3000 Chinese advanced authorized AEO enterprises export goods to the EU, they will enjoy the same customs clearance facilitation as the European AEO enterprises in the 28 EU member states when going through customs. According to the preliminary estimation, the average inspection rate of custom clearance reduced around 70% and the clearance speed improved 50%. This has reduced the trade costs of enterprises in port, insurance and logistic effectively.

For more information on the implementation arrangement of AEO mutual recognition between China and the EU, please see the Notice on Implementing the Arrangements for the China-EU Mutual Recognition of "Authorized Economic Operators" (GACC Notice 2015 No. 52).^②

① GACC Notice 2014 No. 38, Notice on Implementing the Mutual Recognition of Authorized Economic Operator (AEO) Between the Customs of Mainland and Hong Kong at the Land-Way Port, <http://www.customs.gov.cn/publish/portal0/tab49564/info706422.htm>, GACC Notice 2014 No. 64, the Notice on Comprehensive Implementation of the Mutual Recognition of Authorized Economic Operator (AEO) Between the Customs of Mainland and Hong Kong, <http://www.customs.gov.cn/publish/portal0/tab49564/info717348.htm>.

② GACC Notice 2015 No. 52, Notice on Implementing the Arrangements for the China-EU Mutual Recognition of "Authorized Economic Operators", <http://www.customs.gov.cn/publish/portal0/tab49564/info776764.htm>

Mainland–Taiwan AEO Mutual Recognition

Starting from 1st October 2016, the customs of both sides of the Taiwan Straits has implemented pilot on mutual recognition of authorized economic operator (AEO)

The cooperation between the customs of both sides of the Taiwan Straits includes:

(1) Both sides agreed to recognize the Taiwan Security Authorized Quality Enterprises (AEO enterprises in Taiwan) and Mainland Advanced Authorized Enterprises (AEO enterprises in Mainland China),

(2) the implementation of pilot mutual recognition is planned to start on the 1st October 2016,

(3) The pilots are only planned in the customs of arrival port of Nanjing, Fuzhou and Xiamen in Mainland and in the customs of arrival port of Kaohsiung and Keelung in Taiwan. The pilot only applies to goods via water transportation.

(4) Preferential treatments have been identified and include applying relatively low inspection rate of import goods, simplifying certificates review and priority clearance.

For more information on the Implementation of AEO mutual recognition between Mainland and Taiwan, please see the Notice on the Pilot Mutual Recognition of Authorized Economic Operator (AEO) Between Both Sides of the Taiwan Straits (GACC Notice 2016 No. 49).^①

China–Switzerland AEO Mutual Recognition^②

As the first intergovernmental AEO mutual recognition after the launch of AEO system, the AEO mutual recognition between the China customs and the Swiss Customs has implemented since 1st Sept 2017.

Switzerland is the first continental European country that signed and implemented the FTA with China. After the implementation of the AEO mutual recognition between China and Switzerland, the AEO enterprises of both countries will enjoy multiple facilitation measures such as reduced goods inspection, recognized as secure trade partners, prioritized treatment guarantee and speed clearances. The average inspection rate and clearance time will reduce around 50%. By the end of September 2017, there are around 22300 enterprises involved in import and export business between China and Switzerland, and among them, 1000 enterprises that have advanced authorization will enjoy the trade facilitation at first.

^① GACC Notice 2016 No. 49, the Notice on the Pilot Mutual Recognition of Authorized Economic Operator (AEO) Between Both Sides of the Taiwan Straits, <http://www.customs.gov.cn/publish/portal0/tab49661/info817795.htm>.

^② China–Switzerland Customs AEO Mutual Recognition Implements on 1st September, China News, <http://news.china.com/news100/11038989/20170810/31070664.html>.

For more about the implementation of the AEO mutual recognition between China and Switzerland, please see the Notice on the Implementing the Mutual Recognition of Authorized Economic Operator (AEO) between China Customs and Swiss Customs (GACC Notice 2017 No. 40).^①

The AEO Authorization Criteria of China Customs

Referred to the WCO SAFE framework, China customs formulated the AEO Certifying Criteria in the GACC Notice 2014 No. 82. It is classified as criteria for Advanced Certifying Enterprises and criteria for General Certifying Enterprises.

The current criteria for Advanced Certifying Enterprises is drafted in a way that they basically follow the criteria for AEO in the WCO SAFE, and they also include contents targeting the features of the administration of China customs and Chinese enterprises.

The criteria for AEO in the WCO SAFE are fully reflected in the China AEO criteria. Through enterprises' AEO authorization, China customs has collected best practice continuously, promoted the further quantization of relevant criteria and revised the criteria targeting industrial features.

China AEO Certifying Criteria

I. About the Classification of Certifying Criteria

The certifying criteria are classified into 32 items in 18 clauses in five categories, including internal control, financial status, compliance, trade security and bonus criteria. The first four categories are basic criteria and the fifth one is bonus criteria.

II. About Scoring rules of Certifying criteria

There are two scoring rules:

(1) The first one is: "meeting the target" or "missing the target", and the correspondent score is "0" or "-2" respectively;

(2) The second one is: "meeting the target", "partially meeting the target" or "missing the target", and the correspondent scores is "0", "-1", or "-2" respectively.

III. The condition for passing certification

If an enterprise meets both the following criteria at the same time and is recognized by customs:

^① GACC Notice 2017 No. 40, the Notice on the Implementing the Mutual Recognition of Authorized Economic Operator (AEO) between China Customs and Swiss Customs, <http://www.customs.gov.cn/customs/302249/302266/302269/729246/index.html>.

(1) There is no "missing the target" (-2) in any of the basic 31 clauses

(2) The total scores of authorization above 95 points (including 95 points)

The total score = 100 + (Sum of Score from Scoring Items)

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

The Framework Opinions of the National Port Administration Office on the Construction of International Trade "Single Window" (Shu'an Letter [2016] No. 498)^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), 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 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 Report on the Work of the Government, http://news.xinhuanet.com/fortune/2016-03/05/c_128775704.htm

⑤ 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>

Documents by the Customs and Relevant Ministries

Cooperation Memorandum on Deepening Cooperation in Customs and Inspection 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)^①

The Structure of Single Window Construction

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 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.^②

China has now launched a standardized version of international trade single window. Those 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.^③

Reform in the Customs Clearance Practice Procedures

On 31st Dec 2016, the unified portal website "China International Trade Single Window" was officially launched online.^④

In the early pilot period, the standardized version of "single window" achieves seven basic functions including declaration of goods, manifest declaration, declaration of transportation, enterprise qualification, application of certificate of origin and application of licenses (Release Note of Registration Management of Import and Export of Pesticide, Import and Export Certificate of Wildlife and the Release Note of Import and Export of Hazardous Chemical Substance) and search as well as statistics. All these functions will be promoted to all ports nationwide. Besides, in some areas, pilot on application of license of

① GAC and AQSIQ Signed Memorandum to Deepen the Cooperation in Customs and Inspection to Jointly Promote the Stable Growth of International Trade, <http://www.customs.gov.cn/publish/portal0/tab49564/info713442.htm>

② 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>

③ GAC: Promote the Standardized Version of International Trade Single Window, <http://www.customs.gov.cn/publish/portal0/tab44653/info841912.htm>

④ About Us, <http://www.singlewindow.cn/gywm/index.jhtml>

automatic import (machinery and electrical products) will be launched.^①

Development Goals

The standardized version of single windows has now been launched online in more than 20 provinces and cities. According to the requirement, the standardized version of international trade single window shall be launched at all ports nationwide by the end of 2017.^②

① The 6th Meeting of the Leading Small Group of Construction of Single Window Was Held In Beijing, <http://www.singlewindow.cn/xwdt/2600.jhtml>

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>

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根据经济合作与发展组织(以下简称 OECD)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。2017 版的量化评估中，除本报告项目组的 7 位专家利用此问卷进行了评估外，还邀请其他 14 位资深专业人士^①参与了此次评估。

通过将各位专业人士的评估问卷进行统计，最终形成了本报告，而作为《中国贸易便利化年度报告》的一部分，本报告将从量化的角度对涉及到贸易便利化的 17 个方面给出评估结果，使得读者能够更直观地了解中国贸易便利化的现状，对于设计和实施贸易便利化方面的政策，希望该报告能够给予一定的帮助。

一、方法论

(一) 指标体系的设计

指标体系主要参考的是 OECD 在诸多贸易便利化相关报告中所使用的“贸易便利化评价指标体系”。该体系是根据《贸易便利化协定》设计完成的，共有 17 个一级指标，下面分别有若干二级指标，共计 100 个。

这些指标可以分为三类：

1. 进出口类贸易便利化指标；
2. 过境运输类贸易便利化指标；
3. 附加类。

在这 100 个指标中，预裁定请求的总数量、海关收入、海关“成本/征收税款”比率这三个指标由于都需要使用海关内部专门的统计数据，而这些数据并没有完全对外公开，因此在本报告中这三个指标暂不进行评估。

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 专门进行此项工作的评估小组主要使用了两种方法对二级指标进行评分：

^① 14 位被邀请参与评估的专业人士为：陈剑文、邓方兴、江小宝、康文政、李帅、林启文、罗吉华、钱锦、任秀、王晓参、于涛、张仕芳、张勇、郑松林（按姓氏首字母排列，不分先后）。

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，依据一定的权重进行加权平均计算出上一层的一级指标，然后再对进出口贸易类的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）”^①。

本报告对 OECD 的评测方法进行了以下调整：

1. 放弃了“间接评分”的方法

所要评测的97个二级指标均由21位相关领域专业人士进行直接评分。

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。

除去上述调整外，在设计答卷时，在每一个指标评估题目下方都设定了“评分标准”和指标所对应的《贸易便利化协定》条款（包括部分讨论稿中的条款），具体参见附件中的问卷原稿。

（三）评分统计

1. 二级指标的权重设置

OECD对二级指标设定了权重，但原有的权重设置存在不合理之处，本报告中所有的权重均由本项目中在该领域最为权威的三位专家进行了重新设定，具体的设定方法如下：

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

^① 进出口类贸易便利化指标适用于绝大多数国家或地区，而过境运输类指标则仅适用于内陆国家（地区），因此为了便于比较，OECD只使用了进出口类中的11个指标来计算“贸易便利化指数”。

重（举例如表 1 所示，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
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，对这一指标所得到的所有评分进行平均，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 11 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

所有一级指标和二级指标的得分如下：

（一）进出口类

表 2 进出口类贸易便利化指标得分

指标		权重	得分 百分制	得分 二分制
一级指标	一、信息的可获得性		74.02	1.48
二级指标	1 国家海关网站的建立	0.11	81.00	1.62
	2 税率的公开	0.11	77.48	1.55
	3 咨询点的建立	0.09	71.38	1.43
	4 向海关咨询的可能性	0.09	76.43	1.53
	5 进出口流程的信息	0.10	70.57	1.41
	6 边境机构手续	0.09	74.11	1.48
	7 程序(制度)实施前至少 × × 天公布	0.09	74.15	1.48
	8 与第三国就上述事项所达成协议的公开	0.08	68.85	1.38
	9 海关商品归类规则与案例的公布	0.10	70.81	1.42
	10 政府政策制定的透明度	0.11	73.38	1.47
一级指标	二、贸易商的参与		65.14	1.30
二级指标	11 政策目标的商榷	0.22	64.52	1.29
	12 贸易商和政府间的磋商	0.30	68.26	1.37
	13 所针对的利益相关者	0.24	62.25	1.25
	14 对公共评议的采纳	0.24	64.75	1.30
一级指标	三、预裁定		61.94	1.24
二级指标	15 预裁定的签发	0.17	60.06	1.20
	16 预裁定相关必要信息的公布	0.16	61.61	1.23
	17 预裁定的有效时限	0.12	69.18	1.38
	18 平均签发时间的公布	0.14	55.89	1.12
	19 涉及公共利益的预裁定的公布	0.14	66.11	1.32
	20 请求对预裁定进行复审、撤销或者修改的可能性	0.12	61.00	1.22
	21 拒绝签署 / 撤销预裁定是否有依据且合理	0.16	61.13	1.22
一级指标	四、上诉程序		70.55	1.41
二级指标	22 上诉程序性法规相关必要信息的公开	0.14	70.79	1.42
	23 司法上诉程序	0.15	75.16	1.50
	24 决定此类上诉的时限	0.11	70.89	1.42
	25 有关做出行政决定的宗旨和目的公开	0.12	71.67	1.43
	26 对法规提出质疑的有效的制度性安排	0.12	65.67	1.31
	27 司法独立	0.14	69.53	1.39

	指标	权重	得分 百分制	得分 二分制
二级指标	28 商业争端中本土与外国当事者待遇的公平性	0.11	68.59	1.37
	29 法庭针对商业事务裁决的实施程度与速度	0.12	71.00	1.42
一级指标	五、规费与费用		82.27	1.65
二级指标	30 规费和费用的公布	0.28	79.61	1.59
	31 规费和费用的估算	0.22	75.89	1.52
	32 总体收费情况(数量和种类)	0.25	79.12	1.58
	33 正常工作时间海关服务的费用	0.25	94.05	1.88
一级指标	六、单证类手续		79.89	1.60
二级指标	34 副本的使用	0.17	80.72	1.61
	35 对国际标准的遵守	0.23	82.61	1.65
	36 进口所需单证的数量	0.19	76.14	1.52
	37 出口所需单证的数量	0.17	80.81	1.62
	38 为进口而准备单证所耗时间	0.13	75.45	1.51
	39 为出口而准备单证所耗时间	0.13	82.65	1.65
一级指标	七、自动化手续		77.54	1.55
二级指标	40 各类进出口手续中电子化的比例	0.22	83.38	1.67
	41 风险管理的应用	0.22	80.29	1.61
	42 信息管理系统可以适配 EDI 并进行电子化的数据交换	0.20	76.05	1.52
	43 海关的信息系统可否为报关行 7×24 小时自动化办理业务	0.20	75.29	1.51
	44 对于其他边境部门信息系统的满意程度	0.17	71.00	1.42
一级指标	八、程序性手续		77.52	1.55
二级指标	45 单一窗口	0.07	65.95	1.32
	46 平均放行时间的公布	0.07	63.10	1.26
	47 通关时间	0.07	79.33	1.59
	48 运抵前处理的实施	0.05	71.42	1.43
	49 实物查验的比例	0.07	86.05	1.72
	50 对于易腐货物的查验	0.07	82.76	1.66
	51 海关的效率和进口的交货	0.06	85.00	1.70
	52 海关的效率和出口的交货	0.05	84.00	1.68
	53 海关稽查的比例	0.07	71.57	1.43
	54 放行决定与税费征收的分离	0.07	71.80	1.44

指标		权重	得分 百分制	得分 二分制
二级指标	55 放行和税费征收分离中所涉及易腐货物和非易腐货物的处理	0.07	78.56	1.57
	56 装运前检验的免除	0.05	79.32	1.59
	57 认证经营者项目	0.05	81.11	1.62
	58 程序的简化 (时间)	0.06	84.67	1.69
	59 程序的简化 (成本)	0.05	81.57	1.63
	60 针对商业需要进行海关关员工作时间的调整	0.04	70.29	1.41
	61 使用第三方报关行的强制性要求	0.04	90.14	1.80
一级指标	九、边境机构合作 (内部)		67.84	1.36
二级指标	62 国家层面上不同现场机构的合作	0.35	71.63	1.43
	63 国家层面上的委托监管	0.35	63.81	1.28
	64 国家层面上例行会议的举行 (包括培训类的座谈和研讨)	0.30	68.12	1.36
一级指标	十、边境机构合作 (外部)		70.25	1.41
二级指标	65 与相邻国家在跨境事务中就工作时间进行的协调	0.25	70.06	1.40
	66 与相邻国家在跨境事务中就流程和手续进行的协调	0.25	71.76	1.44
	67 与相邻国家在跨境事务中就共有设施的开发和分享	0.25	69.81	1.40
	68 与相邻国家在跨境事务中的联合监管	0.25	69.38	1.39
一级指标	十一、管理和公正性		76.60	1.53
二级指标	69 明确公开的机构和职能设置	0.19	79.00	1.58
	70 海关及边境部门雇员行为准则的建立	0.12	78.94	1.58
	71 海关及边境部门对其雇员违纪处罚的实施和透明	0.14	72.94	1.46
	72 道德政策	0.12	72.83	1.46
	73 海关机关财政相关的明确条款	0.08	78.63	1.57
	74 内部系统审计	0.08	84.82	1.70
	75 海关年度报告的公开	0.12	72.00	1.44
	76 不合规的收费和贿赂	0.15	75.90	1.52

根据评分的结果，可以得出以下结果：

1. 表现较好(高于70分)的几个方面: 信息的可获得性、上诉程序、规费与费用、单证类手续、自动化手续、程序性手续、边境机构合作(外部)、管理和公正性;
2. 表现一般(高于60分, 低于70分)的几个方面: 贸易商的参与、预裁定、边境机构合作(内部)。

(二) 过境运输类和附加类

表 3 过境运输类和附加类贸易便利化指标得分

	指标	权重	得分 百分制	得分 二分制
一级指标	十二、领事事务		80.46	1.61
二级指标	77 对于领事事务需求的收费	1.00	80.46	0.93
一级指标	十三、过境运输相关的规费和费用		70.84	1.42
二级指标	78 过境运输相关规费和费用信息的获得	0.29	67.13	1.03
	79 过境运输相关规费和费用的提前公布	0.25	69.88	1.07
	80 对规费和费用的定期审核, 以及针对变化环境的调整	0.25	74.19	1.14
	81 过境运输相关规费和费用的估算	0.21	73.19	1.13
一级指标	十四、过境运输相关手续		75.41	1.51
二级指标	82 过境运输相关手续和文件的相关信息	0.17	73.53	1.03
二级指标	83 定期的审核和针对变化环境的调整	0.15	79.00	1.09
	84 针对过境运输有单独的跨境事务人员配置和机构	0.13	81.33	1.13
	85 针对货物有限的实物查验和风险评估的适用	0.13	74.50	1.15
	86 质量管控和技术标准的实施	0.17	72.88	1.12
	87 针对过境贸易的运抵前处理	0.10	73.38	1.13
	88 针对过境贸易单一窗口的建立	0.17	74.21	0.96
一级指标	十五、过境运输担保		75.77	1.52
二级指标	89 多种形式担保的适用(债券、保证金、抵押品)	0.19	74.56	1.11
	90 担保的金额仅限于税费的金额	0.23	76.76	1.23
	91 担保收到区域性、国际性协定的支持	0.21	73.25	1.09
	92 担保金的及时足额退还	0.19	80.71	1.30
	93 海关监管车的使用	0.19	73.65	1.45

指标		权重	得分 百分制	得分 二分制
一级指标	十六、过境运输相关的协定和合作		76.28	1.53
二级指标	94 双边和区域性协定	0.35	81.44	1.21
	95 共用简化单证的协定	0.35	71.94	1.11
	96 有关过境运输的合作	0.30	75.33	1.03
一级指标	十七、附加指标		68.12	1.36
二级指标	97 有最低免税限额的相关程序	1.00	68.12	1.11

评分结果显示, 过境运输类各方面表现均较好 (高于 70 分), 而附加指标“有最低免税限额的相关程序”这一指标表现并不理想。

(三) 总体评估

通过各一级指标的得分和其各自的权重 (只考察进出口类的指标), 计算整体的“贸易便利化指数”。

表 4 进出口类各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
得分 百分制	74.02	65.14	61.94	70.55
得分二分制	1.48	1.30	1.24	1.41
权重	0.11	0.11	0.09	0.10
一级指标	规费与费用	单证类手续	自动化手续	程序性手续
得分百分制	82.27	79.89	77.54	77.52
得分二分制	1.65	1.60	1.55	1.55
权重	0.09	0.09	0.08	0.09
一级指标	边境机构合作 (内部)	边境机构合作 (外部)	管理和公正性	
得分百分制	67.84	70.25	76.59919773	
得分二分制	1.36	1.41	1.53	
权重	0.09	0.07	0.08	

经过计算, 整体的贸易便利化指数为: 73.05 (百分制) 或 1.46 (二分制)。

(四) 与 OECD 评分的比较

通过雷达图, 可以与 OECD 在 2017 年对中国贸易便利化给出评估分数进行比较:

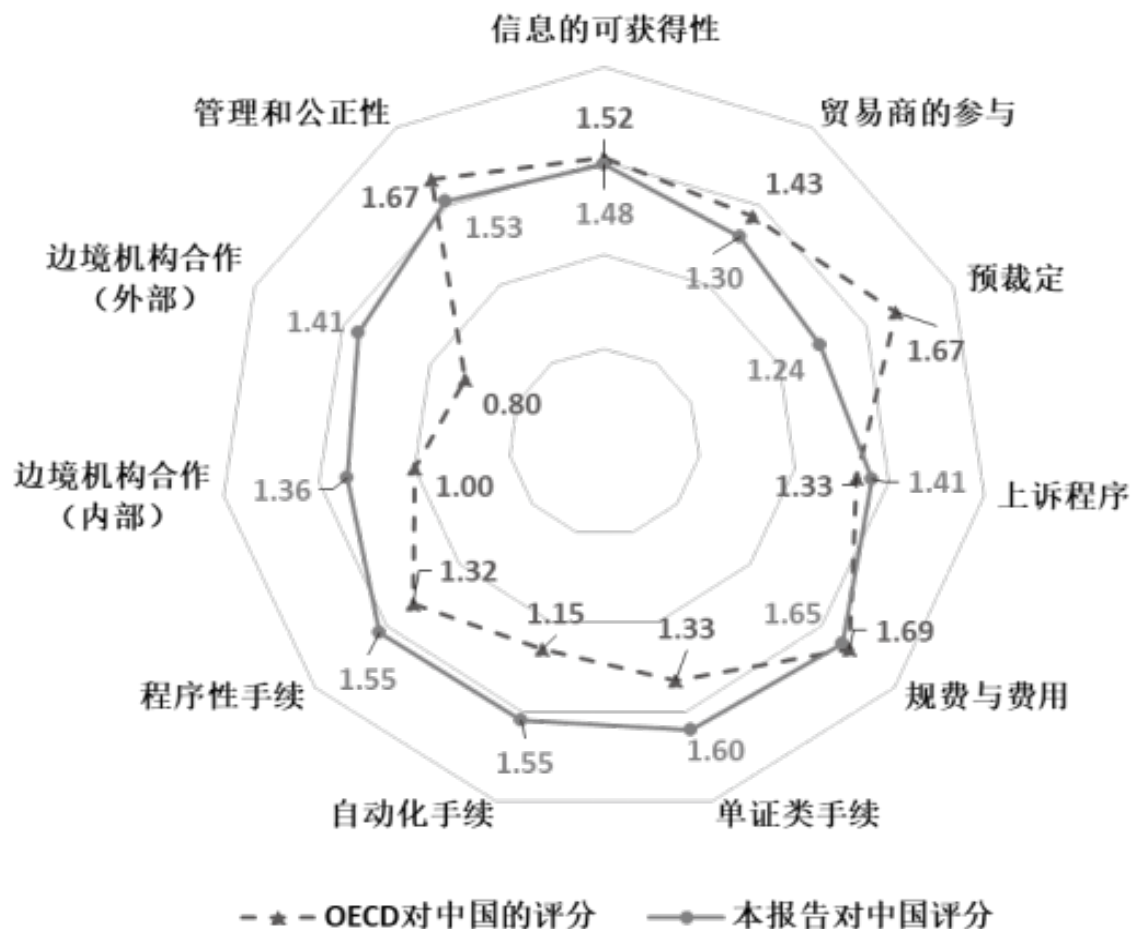


图 1 进出口类贸易便利化本报告评分与 OECD 评分的比较

(虚线为 OECD 对中国贸易便利化的评分)

可以看出,本报告对于中国现阶段贸易便利化的评估,在若干方面与 OECD 的评分有着较大差异。在贸易商的参与、预裁定、管理和公正性三个方面,本报告的评分较明显地低于 OECD 的评分;在上诉程序、单证类手续、自动化手续、程序性手续、边境机构合作(内部)、边境机构合作(外部)六个方面,本报告的评分高于 OECD 的评分。从总体上讲,OECD 在 2017 年给出的中国贸易便利化指数为 1.36,而本报告给出的贸易便利化指数为 1.46,本报告给出的贸易便利化指数高于 OECD 所给出的结论。

另外,可以和 OECD 给出的“最佳实践”进行比较,来发现中国在贸易便利化的哪些方面还需要提高:

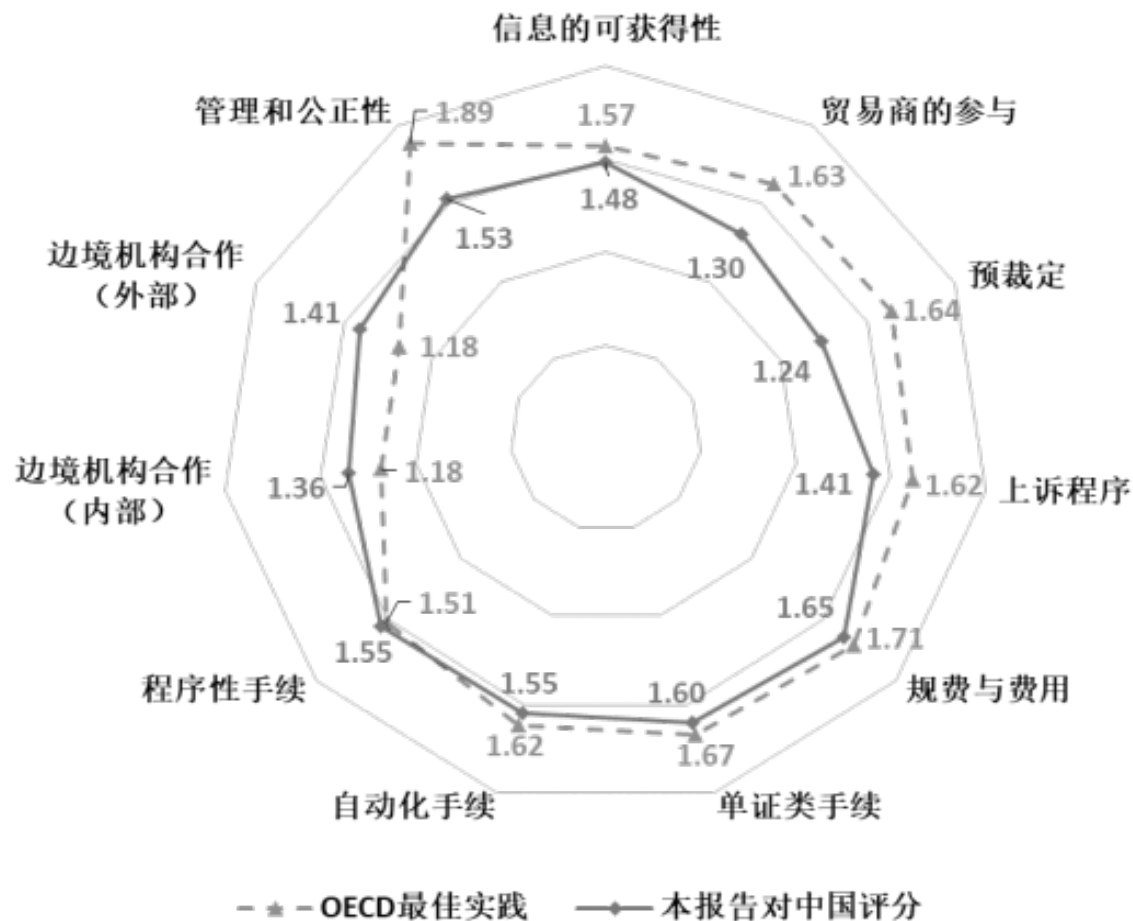


图2 中国贸易便利化与 OECD 最佳实践的差距

(虚线为 OECD 最佳实践)

如果以 OECD 给出的“最佳实践”为参照，可以看到，通过近几年中国政府各部门尤其是海关的一系列改革措施，中国在贸易便利化的诸多方面接近甚至超过了 OECD 所设定的“最佳实践”。但是，在贸易商参与、预裁定、上诉程序、管理和公正这四个方面的提高空间。

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 as 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. Besides 7 members from the workgroup of this report, another 14 external professionals^① were invited to participate the assessment of version 2017.

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 17 aspects involving trade facilitation, which will enable readers to understand the current situation of the trade facilitation of China intuitively and provide policy advice in the fields of trade facilitation.

1 Methodology

1.1 Design of Indicator System

The indicator system of this report mainly makes reference to “Trade Facilitation Indicator System” applied in multiple relevant reports of OECD, including 17 first-level indicators, in which 100 sub-indicators are distributed.

These first-level indicators and sub-indicators are divided into 3 categories:

- ① Import/export;
- ② Transit;
- ③ Additional indicators.

In these 100 sub-indicators, calculating number of advance ruling requests (total), Customs revenue, the average cost/collection ratio of the Customs service need Customs internal statistical data, which are not available publicly, so they are not covered in this report.

The distribution of the sub-indicators among the first-level indicators is stated in the part of conclusion.

① The invited professionals list: CHEN Jianwen, DENG Fangxing, JIANG Xiaobao, KANG Wenzheng, LI Shuai, LIN Qiwen, LUO Jihua, QIAN Jin, REN Xiu, WANG Xiaoshen, YU Tao, ZHANG Shifang, ZHANG Yong, ZHENG Songlin.

1.2 Scoring Methods

The workgroup in OECD responsible for trade facilitation assessment mainly applied two methods for scoring:

① Direct Score

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, 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 indicators in the category of import/export. The import/export trade facilitation indicators are applicable to a large majority of countries or regions, while the transit trade facilitation indicators only apply to the inland countries (regions). In view of this, the OECD selects only 11 indicators of import and export to calculate the "Trade Facilitation Index" to facilitate the comparison. .

The report adjusts the method of OECD in the following aspects:

① Indirect score would not be applied.

All the 97 sub-indicators were scored by 21 professionals in trade-related fields using the method of direct score.

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 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.

Apart from the above-mentioned adjustments, the assessment questionnaire sets a benchmark and corresponding items of Trade Facilitation Agreement (including some items from the discussion draft of TFA) following each indicator assessing question. Details could be found in the questionnaire.

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 evaluates 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 in the sum of the significance scores of all the sub-indicators under their upper 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

	Sub-indicator A	Sub-indicator B	Sub-indicator C
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

The final score of one sub-indicator is the average of its all scores assessed by the professionals who participate in the questionnaire survey.

④ The Score Calculation of the First-level Indicators

Each first-level indicator will be scored based on the sub-indicators subjected to it by 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 in the import/export category.

2 Assessment Conclusion

All the scores of the first-level indicators and the sub-indicators are shown below:

2.1 Performance of the Import/Export Indicators

Table 2 Scores on the trade facilitation indicators
& the sub-indicators (Import/export)

	Indicator	Weight	Score (0-100)	Score (0-2)
First-level Indicator	I. Information Availability		74.02	1.48
Sub-indicator	1 Establishment of a national Customs website	0.11	81.00	1.62
	2 Publication of rate of duties	0.11	77.48	1.55
	3 Establishment of enquiry points	0.09	71.38	1.43
	4 Possibility to enquire to Customs	0.09	76.43	1.53
	5 Information on import and export procedures	0.10	70.57	1.41
	6 Procedures of border agencies	0.09	74.11	1.48
	7 Procedures published at least xx days before entry into force	0.09	74.15	1.48
	8 Publication of agreements with third countries relating to the above issues	0.08	68.85	1.38
	9 Publication of rules and examples of Customs classification	0.10	70.81	1.42
	10 Transparency of government policymaking	0.11	73.38	1.47
First-level Indicator	II. Involvement of Trade Community		65.14	1.30

Indicator		Weight	Score (0–100)	Score (0–2)
Sub-indicator	11 Communication of policy objectives	0.22	64.52	1.29
	12 Consultations between traders and government	0.30	68.26	1.37
	13 Targeted stakeholders	0.24	62.25	1.25
	14 Adoption of public comments	0.24	64.75	1.30
First-level Indicator	III. Advance Rulings		61.94	1.24
Sub-indicator	15 Issuance of advance rulings	0.17	60.06	1.20
	16 Publication of necessary information on advance rulings	0.16	61.61	1.23
	17 Length of time for which the advance ruling is valid (duration*)	0.12	69.18	1.38
	18 Publication of average issuance time	0.14	55.89	1.12
Sub-indicator	19 Publication of advance rulings of general interest	0.14	66.11	1.32
	20 Possibility to request a review of an advance ruling or its revocation / modification	0.12	61.00	1.22
	21 Refusal to issue or revocation of advance ruling are motivated	0.16	61.13	1.22
First-level Indicator	IV. Appeal Procedures		70.55	1.41
Sub-indicator	22 Publication of necessary information on procedural rules for appeal	0.14	70.79	1.42
	23 Judicial appeal procedures	0.15	75.16	1.50
	24 Time limit for deciding such appeals	0.11	70.89	1.42
	25 Availability of information on the motives of the administration's decisions	0.12	71.67	1.43
	26 Efficiency of legal framework in challenging regulations	0.12	65.67	1.31
	27 Judicial independence	0.14	69.53	1.39
	28 Equality of treatment between national and foreign actors in commercial disputes	0.11	68.59	1.37
	29 Extent of implementation and speed of court rulings in commercial matters	0.12	71.00	1.42
First-level Indicator	V. Fees and Charges		82.27	1.65
Sub-indicator	30 Publication of fees and charges	0.28	79.61	1.59
	31 Evaluation of fees and charges	0.22	75.89	1.52

Indicator		Weight	Score (0–100)	Score (0–2)
Sub-indicator	32 Total fees and charges collected (number and diversity)	0.25	79.12	1.58
	33 Fees for Customs services during normal working hours	0.25	94.05	1.88
First-level Indicator	VI. Formalities – documents		79.89	1.60
Sub-indicator	34 Use of copies	0.17	80.72	1.61
	35 International standards compliance	0.23	82.61	1.65
	36 Number of documents for import	0.19	76.14	1.52
	37 Number of documents for export	0.17	80.81	1.62
	38 Time to prepare documents for import	0.13	75.45	1.51
	39 Time to prepare documents for export	0.13	82.65	1.65
First-level Indicator	VII. Formalities – automation		77.54	1.55
Sub-indicator	40 Percent of procedures that can be expedited electronically (out of the total number of import/export/transit procedures)	0.22	83.38	1.67
	41 Use of risk management	0.22	80.29	1.61
	42 IT Systems capable of accepting EDI and exchanging data electronically	0.20	76.05	1.52
	43 Availability of full-time (24/7) automated processing for Customs agencies	0.20	75.29	1.51
	44 Quality of telecommunications and IT systems of boarder authorities except Customs	0.17	71.00	1.42
First-level Indicator	VIII. Formalities – procedures		77.52	1.55
Sub-indicator	45 Single Window	0.07	65.95	1.32
	46 Publication of average release time	0.07	63.10	1.26
	47 Clearance time	0.07	79.33	1.59
	48 Implementation of pre-arrival Processing	0.05	71.42	1.43
	49 Percent of physical inspections	0.07	86.05	1.72
	50 Physical inspections – as regards perishable/non-perishable goods	0.07	82.76	1.66

Indicator		Weight	Score (0–100)	Score (0–2)
Sub-indicator	51 Efficiency of customs and delivery of imports	0.06	85.00	1.70
	52 Efficiency of customs and delivery of exports	0.05	84.00	1.68
	53 Percent of Post-Clearance Audits (PCAs) carried out	0.07	71.57	1.43
	54 Separation of release from final determination and payment of Customs duties	0.07	71.80	1.44
	55 Treatment of perishable and non-perishable goods concerning the separation of release from final determination and payment of Customs duties	0.07	78.56	1.57
	56 Elimination of pre-shipment inspection	0.05	79.32	1.59
	57 Authorized Operator (AO) programmes	0.05	81.11	1.62
	58 Simplification of procedures (time)	0.06	84.67	1.69
	59 Simplification of procedures (cost)	0.05	81.57	1.63
	60 Adjustment of working hours of Customs personnel to commercial needs	0.04	70.29	1.41
	61 Requirement for mandatory use of a third-party Customs broker	0.04	90.14	1.80
First-level Indicator	IX. Border Agency Cooperation (internal)		67.84	1.36
Sub-indicator	62 Cooperation among border agencies at the national level	0.35	71.63	1.43
	63 Control delegation at the national level	0.35	63.81	1.28
	64 Regular meetings are held at the national level (including training seminars)	0.30	68.12	1.36
First-level Indicator	X. Border Agency Cooperation (external)		70.25	1.41
Sub-indicator	65 Alignment of working days and hours with other neighboring countries at border crossings	0.25	70.06	1.40
	66 Alignment of procedures and formalities with other neighboring countries at border crossings	0.25	71.76	1.44
	67 Development and sharing of common facilities with other neighboring countries at border crossings	0.25	69.81	1.40

Indicator		Weight	Score (0–100)	Score (0–2)
Sub-indicator	68 Joint controls with other neighboring countries at border crossings	0.25	69.38	1.39
First-level Indicator	XI. Governance and Impartiality		76.60	1.53
Sub-indicator	69 Clearly established and transparent structures and functions	0.19	79.00	1.58
	70 Establishment of a code of conduct	0.12	78.94	1.58
	71 Implementation and transparency of sanctions against misconduct	0.14	72.94	1.46
	72 Ethics policy	0.12	72.83	1.46
	73 Clear provisions for the financing of the Customs administration	0.08	78.63	1.57
	74 Internal systems audit	0.08	84.82	1.70
	75 Publication of an annual Customs report	0.12	72.00	1.44
	76 Irregular payments and bribes	0.15	75.90	1.52

The assessment scores show these conclusions:

① Several aspects of fairly good performance (scored more than 70): Information availability, appeal procedures, fees and charges, formalities–documents, formalities–automation, formalities–procedures, border agency cooperation (external), governance and impartiality.

② Several aspects of average performance (scored from 60 to 70): Trade community involvement, advance ruling, border agency cooperation (internal).

2.2 Performance of the Transit and Additional Indicators

Table 3 Scores on the first-level indicators & the sub-indicators (Transit & Additional indicators)

Indicator		Weight	Score (0–100)	Score (0–2)
First-level Indicator	XII. Consularization		80.46	1.61
Sub-indicator	77 Consular transaction requirements	1.00	80.46	0.93

Indicator		Weight	Score (0–100)	Score (0–2)
First-level Indicator	XIII. Transit Fees and Charges		70.84	1.42
Sub-indicator	78 Information availability on transit fees and charges	0.29	67.13	1.03
	79 Prior publication of transit fees and charges	0.25	69.88	1.07
	80 Periodic review of fees and charges and adaptation to changed circumstances	0.25	74.19	1.14
	81 Evaluation of transit fees and charges	0.21	73.19	1.13
First-level Indicator	XIV. Transit Formalities		75.41	1.51
Sub-indicator	82 Information on transit formalities and documentation	0.17	73.53	1.03
	83 Periodic review and adaptation to changed circumstances	0.15	79.00	1.09
	84 There are physically separate border-crossing facilities/infrastructure for transit	0.13	81.33	1.13
	85 Limited physical inspections of goods and use of risk assessment	0.13	74.50	1.15
Sub-indicator	86 Quality controls or technical standards applied	0.17	72.88	1.12
	87 Pre-arrival processing for transit trade	0.10	73.38	1.13
	88 Establishment of Single Window for transit trade	0.17	74.21	0.96
First-level Indicator	XV. Transit Guarantees		75.77	1.52
Sub-indicator	89 Multiple forms of guarantees accepted (bonds, refund, guarantee)	0.19	74.56	1.11
	90 Guarantees are limited to the value of duties and charges	0.23	76.76	1.23
	91 Guarantees supported by regional or international agreements	0.21	73.25	1.09
	92 Prompt and full release of the guarantee	0.19	80.71	1.30
	93 Use of Customs convoys	0.19	73.65	1.45
First-level Indicator	XVI. Transit Agreements and Cooperation		76.28	1.53

Indicator		Weight	Score (0–100)	Score (0–2)
Sub-indicator	94 Bilateral or regional agreements	0.35	81.44	1.21
	95 Agreements on common simplified documents	0.35	71.94	1.11
	96 Transit cooperation	0.30	75.33	1.03
First-level Indicator	XVII. Additional Indicators		68.12	1.36
Sub-indicator	97 Procedures of the minimum tax-free limit	1.00	68.12	1.11

2.3 Overall Assessment

Based on the scores and weights of the first-level indicators (only involving the import/export category), Trade Facilitation Index in this report is calculated:

Table 4 Scores and weights of the first-level indicators (Import/export)

First-level Indicator	Information Availability	Involvement of Trade Community	Advance Rulings	Appeal Procedures
Score(0–100)	74.02	65.14	61.94	70.55
Score(0–2)	1.48	1.30	1.24	1.41
Weight	0.11	0.11	0.09	0.10
First-level Indicator	Fees and Charges	Formalities – documents	Formalities – automation	Formalities – procedures
Score(0–100)	82.27	79.89	77.54	77.52
Score(0–2)	1.65	1.60	1.55	1.55
Weight	0.09	0.09	0.08	0.09
First-level Indicator	Border Agency Cooperation (internal)	Border Agency Cooperation (external)	Governance and Impartiality	
Score(0–100)	67.84	70.25	76.59919773	
Score(0–2)	1.36	1.41	1.53	
Weight	0.09	0.07	0.08	

With calculation, the overall Trade Facilitation Index of China is figured out: 73.05 (0–100) or 1.46 (0–2).

2.4 Comparison with the Assessment by OECD

Through the radar map, it can be compared with the OECD's assessment scores on the trade facilitation of China in 2017:

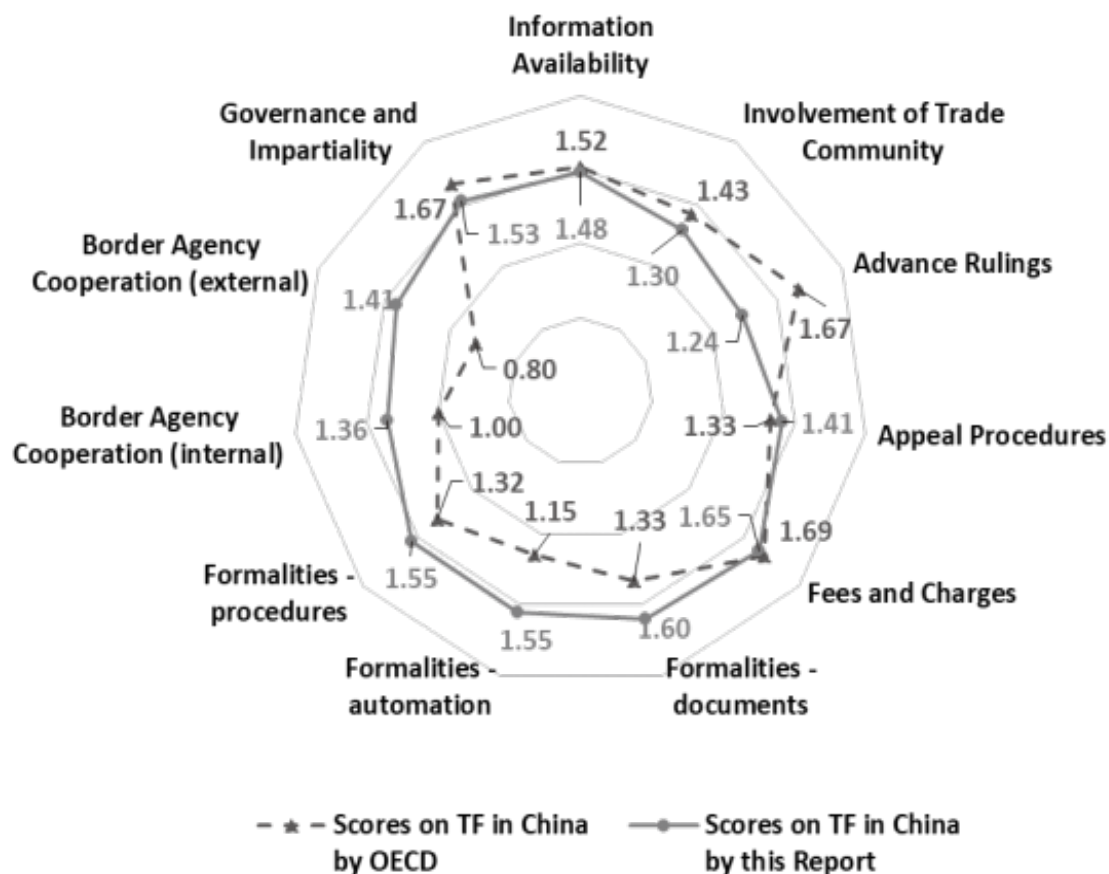


Figure 1: Scores on the trade facilitation in China by OECD & by this report

It can be seen that this report has a large difference with OECD in several respects in the assessment of trade facilitation in China at the present stage. This report scores: lower than OECD in three aspects, including trade community involvement, advance ruling, governance and impartiality; higher than OECD in six aspects, including appeal procedures, formalities–documents, formalities–automation, formalities–procedures, border agency cooperation (internal), border agency cooperation (external). Overall, in 2017, Trade Facilitation Index published by OECD is 1.36, while the index estimated by this report is 1.46, which is fairly higher than the index from OECD.

The assessment conducted by this report can be compared with the Best Practice, which also set by OECD in its Trade Facilitation Indicators Database.



Figure 2: OECD Best Practice and scores on the trade facilitation in China by this report

Setting the Best Practice from OECD as the benchmark, it can be seen that China has approached or even exceeded it in many aspects of trade facilitation through a series of reform measures implemented by various governmental departments especially China Customs in recent years. However, works in at least four aspects need to be improved: trade community involvement, advance ruling, appeal procedures, governance and impartiality.

附件：中国贸易便利化在线评估问卷

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

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根据 OECD 在相关报告中使用的“贸易便利化评价指标体系”，设计了此在线评估问卷。

该问卷共计需要评估 96 个指标，涉及 17 个方面，如果某指标对应了具体的《贸易便利化协定》条款（包括协定讨论稿，编号：TN/TF/W/165/REV.14 的条款），则在该指标下将其对应的条款进行了列明，以便评估人可以方便地了解对应条款的内容，更合理地对指标进行评估。

如果对于某一问题，您并不了解其所涉及的现实状况，或者难以给出确切的评价，则请跳过此题，不予作答即可。

在评估工作完成之后，我们将对在最终的《中国贸易便利化年度报告》（2017）中参与问卷的专业人士进行列名。

本次在线评估将于 2017 年 10 月 30 日晚截止，如果评估中遇到问题，请联系研究中心工作人员：18800125788，ra4@re-code.org

再次对您参与此次在线评估表示感谢！

个人信息

姓名	☐ 进出口贸易操作 ☐ 专业报关 ☐ 加贸业务 ☐ 国际物流 ☐ 关务合规 ☐ 其他（请列明）_____
主要负责的专业领域	
所在企业	
工作常驻城市	
手机号码	
E-mail 地址	

正式答题前请阅读下面的答题举例说明

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）

对应 TFA 条款：

1.2.1：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：

（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；

（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；

（c）咨询点的联络信息。

1.2.2：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。

1.2.3：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。

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，因此您可以在 60 分至 100 分之间给出一个分数（例如 76 分）。

一、信息的可获得性

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）

对应 TFA 条款：

1.2.1：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：

（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；

（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；

（c）咨询点的联络信息。

1.2.2：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。

1.2.3：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。

2 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

60 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

90 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，且查找非常方便

对应 TFA 条款：

1.1.1：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；

（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；

（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；

（d）用于海关目的的商品归类或估价规定；

- (e) 与原产地规则相关的普遍适用的法律、法规及行政裁决;
- (f) 进口、出口或过境的限制或禁止;
- (g) 针对违反进口、出口或过境程序行为的惩罚规定;
- (h) 申诉程序;
- (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;
- (j) 与关税配额管理有关的程序。

1.1.2: 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。

3 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

对应条款:

1.3.1: 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

4 向海关咨询的可能性 [评分: 0~100]

评分标准:

0 分: 向海关询问海关事务相关问题是不可可能的

50 分: 可以咨询海关事务相关问题, 但依然有很多没有咨询的可能性

80 分: 可以咨询大部分的海关事务相关问题

100 分: 所有海关事务问题都可以向海关进行咨询

对应 TFA 条款:

1.3.1: 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。

1.3.2: 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。

1.3.3: 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。

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

5 进出口流程的信息 [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

对应 TFA 条款:

1.1.1 (a): 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

6 边境机构手续 [评分: 0~100]

评分标准:

0 分: 海关网站上不能下载所要求的文档和表格

50 分: 海关网站上可以下载所要求的文档和表格, 但是不全面

80 分: 海关网站上可以下载所要求的文档和表格, 非常全面

100 分: 海关网站上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

对应 TFA 条款:

1.2.1 (b): 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: (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

7 程序 (制度) 实施前至少 XX 天公布 [评分: 0~100]

评分标准:

0 分: 新的法律法规出台或者相关法律法规修订与其正式生效间没有间隔期

50 分: 有部分新的法律法规出台或者相关法律法规修订与其正式生效间选择性地提供间隔期

100 分: 在每一新的法律法规出台或者相关法律法规修订与其正式生效间提供了充分的间隔期

对应 TFA 条款:

2.1.1: 每一成员应当在可行的范围内, 在贸易相关法律法规出台 (或者修订) 与正式生效之间, 提供一个合理的时间区间, 以便公众有足够的评议机会。

8 与第三国就上述事项所达成协议的公开 [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

对应 TFA 条款:

1.1.1: 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: (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

9 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, 但公布得不充分

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

对应 TFA 条款:

1.1.1 (d): 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: (d) 用于海关目的的商品归类或估价规定

10 政府政策制定的透明度 [评分: 0~100]

评分标准:

0 分: 政府政策和法规发生变动时, 很难获知相关信息

50 分: 政府政策和法规发生变动时, 可以获得相关信息, 但有一定的难度

80 分: 政府政策和法规发生变动时, 可以方便、充分地获取相关信息

100 分: 政府政策和法规发生变动时, 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

11 政策目标的商榷 [评分: 0~100]

评分标准：

0 分：政府部门从未就政策法规变化的目的与商界进行沟通

60 分：政府部门会就重要政策法规变化的目的进行说明

100 分：政府部门会就所有政策法规变化的目的对商界进行说明并征求意见

12 贸易商和政府间的磋商 [评分：0~100]

评分标准：

0 分：贸易商与政府部门间没有任何磋商活动

70 分：针对普遍适用的贸易相关法律法规的引入、修订，贸易商与政府部门间有不定期的磋商

90 分：针对普遍适用的贸易相关法律法规的引入、修订，贸易商与政府部门间有定期的磋商

100 分：不仅仅针对普遍适用的贸易相关法律法规，而且对于适用于特定相对人的贸易相关法律法规的引入、修订，贸易商与政府部门间有定期的磋商

对应 TFA 条款：

2.1.1：评论机会和生效前信息

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。

2.2 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。

13 所针对的利益相关者 [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，不对外开放

60 分：磋商对外开放，但限于特定数量的利益相关者

100 分：磋商完全对外开放

14 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

三、预裁定

15 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

对应 TFA 条款：

3.1：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。

16 预裁定相关必要信息的公布 [评分：0~100]

评分标准：

0 分：海关官方网站上不会显示预裁定的相关信息

50 分：海关公布的仅仅限于预裁定相关的法条

80 分：海关官方网站上不仅公布了相关法条，且有具体的申请流程

100 分：海关不仅公布了相关法条和申请流程，且一个专门的网页供在线申请和查阅处理结果。

对应 TFA 条款：

3.6：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；

(b) 作出预裁定的时限；

(c) 预裁定的有效期。

17 预裁定的有效时限 [评分：0~100]

评分标准：

10 分：预裁定的有效时限不合理

60 分：有写类别的预裁定有效时限比较合理，但有一些不是

100 分：对于所有的预裁定，都根据相关规定和实际情况，设置了较为合理的有效时限

对应 TFA 条款：

3.3：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。

3.4：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。

18 平均签发时间的公布 [评分：0~100]

评分标准：

0 分：海关的官方网站上不公布平均签发时间，相关的法条也没有相关说明

60 分：海关官方网站上会公布平均签发时间，或者有相关法条进行说明，但不够完全

100 分：海关官方网站上会公布平均签发时间，或者有相关法条进行说明

对应 TFA 条款：

3.6：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；

（b）作出预裁定的时限；

（c）预裁定的有效期。

19 涉及公共利益的预裁定的公布 [评分：0~100]

评分标准：

0 分：对其他利益相关方有明显影响的预裁定未进行公布

60 分：具有普遍利益相关性的预裁定是部分公开的

100 分：具有普遍利益相关性的预裁定是完全公开的

对应 TFA 条款：

3.8：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。

20 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

对应 TFA 条款：

3.7：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。

21 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 / 撤销没有相关的依据

60 分：拒绝签署 / 撤销有相关的依据，但只有一部分

100 分：拒绝签署 / 撤销有相关的合理依据，且很充分

对应 TFA 条款：

3.1：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。

四、上诉程序

22 上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

对应 TFA 条款：

4.1 & 1.1.1 (h)

4.1：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

(b) 对该决定进行司法上诉

1.1.1 (h)

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：

(h) 申诉程序

23 司法上诉程序 [评分：0~100]

评分标准：

0 分：没有司法上诉的可能

60 分：可以进行司法上诉，但必须在行政上诉后进行

100 分：可以在行政申诉后进行司法上诉或者单独进行司法上诉

对应 TFA 条款：

4.1.1：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

（b）对该决定进行司法上诉

24 决定此类上诉的时限 [评分：0~100]

评分标准：

0 分：未就相关时限做出规定

60 分：对相关时限做出了规定，但时限设定并不太合理

100 分：对相关时限做出了规定，且设定合理

25 有关做出行政决定的宗旨和目的公开 [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

对应 TFA 条款：

[该指标对应的条款为 TFA 讨论稿（编号：TN/TF/W/165/REV.14）中条款]

成员应保证向行政决定的直接关系人提供海关或其他边境机构所作出行政决定的理由，包括适用的法律法规，并保证任何适用的上诉程序的可用性。

26 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

27 司法独立 [评分：0~100]

评分标准：

0 分：司法独立未实现

60 分：司法独立部分实现

100 分：司法独立充分实现

28 商业争端中本土与外国当事者待遇的公平性 [评分: 0~100]

评分标准:

0 分: 不存在公平性

60 分: 有一定的公平, 部分情境下待遇存在差异

100 分: 完全公平

29 法庭针对商业事务裁决的实施程度与速度 [评分: 0~100]

评分标准:

0 分: 实施程度非常低, 裁决速度拖沓

60 分: 实施程度和裁决速度尚可接受, 但达不到较好的水平

100 分: 实施程度充分且裁决快速且公正

五、规费与费用

30 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

对应 TFA 条款:

6.1.2: 有关规费和费用的信息应依照协定第 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。

31 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

对应 TFA 条款

[本指标对应的是 TFA 讨论稿 (编号: TN/TF/W/165/REV.14) 中的条款] :
不应以价格为基础计算规费和费用, 除非其金额限于所提供服务的近似成本。

32 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

70 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

对应 TFA 条款：

6.1.4 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。

33 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

六、单证类手续

34 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受文件副本

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

对应 TFA 条款：

10.2.1：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。

10.2.2：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。

10.2.3：一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。

35 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
对应 TFA 条款：

10.3.1：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。

36 进口所需单证的数量 [评分：0~100]

评分标准：

0 分：单证数量繁多

60 分：单证数量尚可接受，但没有达到合理水平

80 分：单证数量合理

100 分：单证数量合理，且经常根据具体的情形进行调整

对应 TFA 条款：

10.1.1：为降低进口、出口和过境手续的繁杂程度，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、工艺和技术的可获性、国际最佳实践及利益相关方意见等因素，各成员应审议此类手续和单证要求，并根据审议结果酌情确保其：

(a) 采用或实施中均应着眼于货物 (特别是易腐货物) 的快速放行和结关；

(b) 采用或实施中均应着眼于减少贸易商和经营者的守法时间和成本；

(c) 为实现政策目标或有关目标，如存在两种或两种以上可合理采用的替代措施，则选择对贸易限制最小的措施；且

(d) 如不再要求，则不再维持，包括其中部分要求。

37 出口所需单证的数量 [评分：0~100]

评分标准：

0 分：单证数量繁多

60 分：单证数量尚可接受，但没有达到合理水平

80 分：单证数量合理

100 分：单证数量合理，且经常根据具体的情形进行调整

对应 TFA 条款：

10.1.1：为降低进口、出口和过境手续的繁杂程度，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、工艺和技术的可获性、国际最佳实践及利益相关方意见等因素，各成员应审议此类手续和单证要求，并根据审议结果酌情确保其：

- (a) 采用或实施中均应着眼于货物（特别是易腐货物）的快速放行和结关；
- (b) 采用或实施中均应着眼于减少贸易商和经营者的守法时间和成本；
- (c) 为实现政策目标或有关目标，如存在两种或两种以上可合理采用的替代措施，则选择对贸易限制最小的措施；且
- (d) 如不再要求，则不再维持，包括其中部分要求。

38 为进口而准备单证所耗时间 [评分：0~100]

评分标准：

0 分：耗费非常多的时间

60 分：耗费时间尚可接受，但没有达到合理水平

80 分：耗费时间在合理范围内

100 分：耗费时间在合理范围内，且相关部门经常根据情形进行调整，以缩减耗时

对应 TFA 条款：

10.1.1：为降低进口、出口和过境手续的繁杂程度，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、工艺和技术的可获性、国际最佳实践及利益相关方意见等因素，各成员应审议此类手续和单证要求，并根据审议结果酌情确保其：

- (a) 采用或实施中均应着眼于货物（特别是易腐货物）的快速放行和结关；
- (b) 采用或实施中均应着眼于减少贸易商和经营者的守法时间和成本；
- (c) 为实现政策目标或有关目标，如存在两种或两种以上可合理采用的替代措施，则选择对贸易限制最小的措施；且
- (d) 如不再要求，则不再维持，包括其中部分要求。

39 为出口而准备单证所耗时间 [评分：0~100]

评分标准：

0 分：耗费非常多的时间

60 分：耗费时间尚可接受，但没有达到合理水平

80 分：耗费时间在合理范围内

100 分：耗费时间在合理范围内，且相关部门经常根据情形进行调整，以缩减耗时

对应 TFA 条款：

10.1.1：为降低进口、出口和过境手续的繁杂程度，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、工艺和技术的可获性、国际最佳实践及利益相关方意见等因素,各成员应审议此类手续和单证要求,并根据审议结果酌情确保其:

- (a) 采用或实施中均应着眼于货物(特别是易腐货物)的快速放行和结关;
- (b) 采用或实施中均应着眼于减少贸易商和经营者的守法时间和成本;
- (c) 为实现政策目标或有关目标,如存在两种或两种以上可合理采用的替代措施,则选择对贸易限制最小的措施;且
- (d) 如不再要求,则不再维持,包括其中部分要求。

七、自动化手续

40 各类进出口手续中电子化的比例 [评分: 0~100]

评分标准:

0分: 任何手续都需人工办理,没有电子化

80分: 大部分手续实现了电子化

100分: 所有手续实现了电子化

41 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流程

50分: 尚在实施过程中,还不具备完备的可操作性

100分: 已有完备的可操作性流程

对应 TFA 条款:

7.4.1: 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。

42 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: 各政府部门间、企业与政府部门间的尚不能进行电子数据交换

50分: 这类数据交换已经部分实现

100分: 这类数据交换已经较为充分的实现

43 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

44 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：很差，甚至没有严格意义上的信息系统

60 分：还可接受，但许多部门和许多业务需要改进

100 分：满意，所有边境部门都有高效、便捷、易用的信息系统

八、程序性手续

45 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

对应 TFA 条款：

10.4.1：各成员应努力建立或设立单一窗口，使贸易商能够通过一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。

46 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

对应 TFA 条款：

7.6.1：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。

47 通关时间 [评分: 0~100]**评分标准:**

0 分: 通关时间过长, 难以接受 (冗长通常指文章、讲话过于啰嗦, 一般不指时间)

60 分: 通关时间尚可接受, 但没有达到高效状态

100 分: 通关时间快速, 效率颇佳

48 运抵前处理的实施 [评分: 0~100]**评分标准:**

0 分: 没有运抵前处理的相关措施

60 分: 运抵前处理是可行的, 但适用并不普遍

100 分: 运抵前处理普遍适用

对应 TFA 条款:

7.1.1: 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。

49 实物查验的比例 [评分: 0~100]**评分标准:**

0 分: 每票货物都进行实物查验

60 分: 实物查验的比例尚可接受, 但距合理水平仍有差距

80 分: 实物查验的比例较合理

100 分: 实物查验通过严格风险防控系统进行布控, 不仅避免不必要的查验, 查验率降低, 而且保证了充分查验准确性

50 对于易腐货物的查验 [评分: 0~100]**评分标准:**

0 分: 实物查验的流程中不允许对易腐货物适用快速通关

70 分: 易腐货物可以适用快速通关, 但手续会耗费一定的时间

100 分: 易腐货物可以适用快速通关, 且手续便捷

51 海关的效率和进口的交货 [评分: 0~100]**评分标准:**

0 分: 海关在进口交货中的清关效率极低

50 分: 海关在进口交货中的清关效率一般

80 分: 海关在进口交货中的清关效率较高

100 分：海关在进口交货中清关作业非常高效

52 海关的效率和出口的交货 [评分：0~100]

评分标准：

0 分：海关在出口交货中的清关效率极低

50 分：海关在出口交货中的清关效率一般

80 分：海关在出口交货中的清关效率较高

100 分：海关在出口交货中清关作业非常高效

53 海关稽查的比例 [评分：0~100]

评分标准：

0 分：从不采用后续稽查以加快货物放行

50 分：采用后续稽查以加快货物放行的比例一般

100 分：非常普遍、合理地采用后续稽查以加快货物放行

对应 TFA 条款：

7.5：后续稽查

7.5.1：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得以遵守。

7.5.2：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。

7.5.3：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。

7.5.4：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。

54 放行决定与税费征收的分离 [评分：0~100]

评分标准：

0 分：没有类似的机制

70 分：有类似的机制，但只限于对经认证经营者适用

100 分：有相关的机制，而且除了需要提供必要的担保外没有任何其他附加条件

对应 TFA 条款：

7.3.1：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。

7.3.2：作为此种放行的条件，一成员可要求：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。

7.3.3: 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。

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

55 放行和税费征收分离中所涉及易腐货物和非易腐货物的处理 [评分: 0~100]

评分标准:

0 分: 针对易腐货物没有专门的便利措施

60 分: 原则上，易腐货物享有放行和税费征收分离的便利措施，但实施并不充分

100 分: 易腐货物充分享有放行和税费征收分离的便利措施

56 装运前检验的免除 [评分: 0~100]

评分标准:

0 分: 海关事务中要求装运前检验

70 分: 海关事务中对装运前检验未做要求，但实际操作中会对部分货物有此要求

100 分: 海关事务中对装运前检验未做要求

对应 TFA 条款:

10.5.1: 成员不得要求使用与税则归类 and 海关估价有关的装运前检验。

57 认证经营者项目 [评分: 0~100]

评分标准:

0 分: 没有开展认证经营者项目开展

60 分: 认证经营者项目开展较广泛，但是便利措施有限

80 分: 认证经营者项目开展广泛，且提供了较充分的便利

100 分: 认证经营者项目开展广泛且实施高效，充分提高了海关管理效力和企业通关便利度

对应 TFA 条款

7.7.1: 每一成员应根据 7.6.3 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。

58 程序的简化（时间） [评分：0~100]

评分标准：

0 分：最近 5 年，几乎没有对程序和单证要求进行过简化

70 分：最近 5 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

100 分：最近 5 年，除海关外，其他部门也一致尝试简化程序和单证要求降低相关手续耗用时间

对应 TFA 条款：

10.1.1：为降低进口、出口和过境手续的繁杂程度，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、工艺和技术的可获性、国际最佳实践及利益相关方意见等因素，各成员应审议此类手续和单证要求，并根据审议结果酌情确保其：

- （a）采用或实施中均应着眼于货物（特别是易腐货物）的快速放行和结关；
- （b）采用或实施中均应着眼于减少贸易商和经营者的守法时间和成本；
- （c）为实现政策目标或有关目标，如存在两种或两种以上可合理采用的替代措施，则选择对贸易限制最小的措施；且
- （d）如不再要求，则不再维持，包括其中部分要求。

59 程序的简化（成本） [评分：0~100]

评分标准：

0 分：最近 5 年，几乎没有对程序和单证要求进行过简化

70 分：最近 5 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

100 分：最近 5 年，除海关外，其他部门一致尝试简化程序和单证要求降低相关手续造成的成本

对应 TFA 条款：

10.1.1：为降低进口、出口和过境手续的繁杂程度，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、工艺和技术的可获性、国际最佳实践及利益相关方意见等因素，各成员应审议此类手续和单证要求，并根据审议结果酌情确保其：

- （a）采用或实施中均应着眼于货物（特别是易腐货物）的快速放行和结关；
- （b）采用或实施中均应着眼于减少贸易商和经营者的守法时间和成本；
- （c）为实现政策目标或有关目标，如存在两种或两种以上可合理采用的替

代措施, 则选择对贸易限制最小的措施; 且

(d) 如不再要求, 则不再维持, 包括其中部分要求。

60 针对商业需要进行海关工作时间的调整 [评分: 0~100]

评分标准:

0 分: 海关的工作时间不会根据企业需求进行调整

70 分: 海关的工作时间会根据企业需求进行部分调整

100 分: 海关的工作时间完全可以根据企业需求进行调整

61 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: 对使用第三方报关公司未做任何强制要求, 但在局部市场存在某些垄断

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

对应 TFA 条款:

10.6.1: 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, 自本协定生效时起, 各成员不得要求强制使用报关代理。

九、边境机构合作 (内部)

62 国家层面上不同现场机构的合作 [评分: 0~100]

评分标准:

0 分: 边境机构间没有合作

70 分: 边境机构的合作使得货物进出口及过境程序更加便利, 但是并不充分

100 分: 边境机构间为了便利贸易, 充分合作

对应 TFA 条款:

8.1: 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。

63 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: 所有相关政府机构, 处于贸易便利化的目的, 委托海关进行监管

64 国家层面上例行会议的举行（包括培训类的座谈和研讨） [评分：0~100]

评分标准：

0 分：对进出口货物涉及的相关流程手续，公共部门间没有或极少有会议

60 分：此类会议并非定期举行

80 分：此类会议定期举行以便改善各部门之间的合作

100 分：私人部门也可充分参与到此类会议当中

十、边境机构合作（外部）

65 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

对应 TFA 条款：

8.2 (a)：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：

(i) 工作日和工作时间的协调

66 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

对应 TFA 条款：

8.2 (b)：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：

(ii) 程序和手续的协调

67 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：开发了共有设施，并与相邻国家进行共享，但范围和程度还有限

100 分：开发了较多共有设施，并与相邻国家进行较充分共享

对应 TFA 条款：

8.2 (c)：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：

(iii) 共用设施的建设与共享

68 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

对应 TFA 条款：

8.3(d) & 8.3(e)

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：

(iv) 联合监管；

(v) 一站式边境监管站的设立。

十一、管理和公正性

69 明确公开的机构和职能设置 [评分：0~100]

评分标准：

0 分：海关的组织机构框架和职能未被公布

60 分：海关的组织机构框架和职能对外公布，但并不完全

100 分：海关的组织机构框架和职能对外完全公布

70 政府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

50 分：形成了根据道德操守制定的行为准则，但实施情况并不理想

80 分：形成了根据道德操守制定的行为准则，对外公布，且适用于所有雇员

100 分：形成了根据道德操守制定的行为准则，对外公布，适用于所有雇员

并取得良好效果

71 违纪处罚的实施和相关信息透明 [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：确定违纪的解释条款及适用的处罚方式等相关信息是公开的，但不充分

100 分：确定违纪的解释条款及适用的处罚方式等相关信息是完全充分公开的

72 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：建立了咨询热线以指导雇员关于道德建设上的事项，且取得良好效果

73 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：有根据法律条文指定的财政方面的明确条款，但是公开的情况不理想

100 分：有根据法律条文指定的财政方面的明确条款，而且相关信息完全公开

74 内部系统审计 [评分：0~100]

评分标准：

0 分：没有内部审计机制

60 分：建立了内部审计职能部门，但是落实得不够充分

100 分：建立了内部审计职能部门，并充分授权且落实相关工作

75 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

76 不合规的收费和贿赂现象 [评分: 0~100]

评分标准:

0分: 存在不合规的收费甚至贿赂现象, 且并不少见

60: 基本不存在不合规收费, 但不排除个别现象

100分: 绝对不存在任何不合规收费或者贿赂现象, 并有相关经常性的严格审查

十二、领事事务

77 对于领事事务需求的收费 [评分: 0~100]

评分标准:

0分: 针对领事事务需求收取费用

70分: 针对领事事务需求不收取费用, 但会收取一定的材料工本等类似费用

100分: 针对领事事务需求不收取任何费用

对应 TFA 条款:

8.1 禁止领事事务收费

8.1.1 成员不应收取所谓领事事务费用, 包括任何与货物进口相关的规费和费用。(这些领事事务主要指进口国在出口国或第三方领土设立的领事机构签发、签注各类海关所需货物进口单证的相关业务。)

十三、过境运输相关的规费和费用

78 过境运输相关规费和费用信息的获得 [评分: 0~100]

评分标准:

0分: 没有公开过境运输相关规费和费用的相关信息

70分: 相关信息可以通过纸质公开文件获取

100分: 海关网站上可以查询相关信息, 且查阅方便

对应 TFA 条款:

1.1.1 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:

(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;

6.1.2 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。"

79 过境运输相关规费和费用的提前公布 [评分：0~100]

评分标准：

0 分：过境运输相关规费和费用的变动不会提前公布

70 分：相关变动信息会提前公布

100 分：相关变动信息会提前在海关网站上公布，且更新及时，查阅方便

对应 TFA 条款：

6.1.3：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

80 对规费和费用的定期审核，以及针对变化环境的调整 [评分：0~100]

评分标准：

0 分：对于过境运输相关规费和费用没有定期审查

70 分：有定期审查

100 分：有定期审查而且根据情况变化会进行调整

对应 TFA 条款：

6.1.4：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。

11.3 (b) 注：见讨论稿（编号：TN/TF/W/165/REV.14）

对由成员征收施加的任意某项与过境运输相关的费用、法规和手续，当情形和目标不再适用或者变化的情形和目标可以通过更少的贸易管制手段解决时，不应继续维持。

81 过境运输相关规费和费用的估算 [评分：0~100]

评分标准：

0 分：过境运输相关规费和费用以价格为基础进行计算

50 分：部分过境运输相关规费和费用以价格为基础进行计算

100 分：相关规费和费用不以价格为基础进行计算

对应 TFA 条款：

6.1.3 注：见讨论稿（编号：TN/TF/W/165/REV.14）

不应以价格为基础计算规费和费用，除非其金额限于所提供服务的近似成本。

11.3 (c) 注：见讨论稿（编号：TN/TF/W/165/REV.14）

成员征收的任何费用应当：只限于可疑过境运输相关的必要行政手续或为其提供的过境服务，且不能超过实际产生的行政费用或过境服务成本，并不得以货物或运输服务价格为基础计算规费和费用

十四、过境运输相关手续

82 过境运输相关手续和文件的相关信息 [评分: 0~100]

评分标准:

0 分: 没有关于过境运输相关流程手续及所需文件的相关信息

80 分: 有相关足够的信息

100 分: 信息足够, 且有相关的总括性指导以及关于这些主题的强调事项

对应 TFA 条款:

1.1.1(a): 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

83 定期的审核和针对变化环境的调整 [评分: 0~100]

评分标准:

0 分: 没有对文件和流程手续的定期审查

70 分: 有定期的审查

100 分: 有定期的审查, 而且会根据情况的变化进行调整

对应 TFA 条款:

10.1.1: 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

11.3(b) 注: 见讨论稿 (编号: TN/TF/W/165/REV.14)

针对由成员征收施加的任意某项与过境运输相关的费用、法规和手续, 当情形和目标不再适用或者变化的情形和目标可以通过更少的贸易管制手段解决时, 不应继续维持。

84 针对过境运输有单独的跨境事务人员配置和机构 [评分: 0~100]

评分标准:

0 分: 没有单独的跨境事务人员配置和机构

80 分: 在大的过境进入点有独立的跨境事务人员配置和机构

100 分: 在所有的过境进入点有独立的跨境事务人员配置和机构

对应 TFA 条款:

11.6: 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。

85 针对货物有限的实物查验和风险评估的适用 [评分: 0~100]

评分标准:

0 分: 对过境货物进行比较频繁的查验 (查验率大于 10%), 没有相应的风险评估机制或者风险评估机制作用很有限

70 分: 对过境货物进行风险评估以减少实物查验

100 分: 通过风险评估模型, 过境货物很少被查验

对应 TFA 条款:

11.7: 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。

86 质量管控和技术标准的实施 [评分: 0~100]

评分标准:

0 分: 质量管控和技术标准对过境货物和进口货物无差别地适用

80 分: 只对有害物质和高风险货物适用

100 分: 不适用于过境货物

对应 TFA 条款:

11.8: 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。

87 针对过境贸易的运抵前处理 [评分: 0~100]

评分标准:

0 分: 不支持过境贸易相关文件的运抵前处理

70 分: 支持, 但仅限于部分进口人 / 货物 / 进入点 / 运输方式

100 分: 对 90% 以上的过境货物和进入点都适用运抵前处理

对应 TFA 条款:

11.9: 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。

88 针对过境贸易单一窗口的建立 [评分: 0~100]**评分标准:**

0 分: 没有单一窗口或者单一窗口不适用于过境贸易

70 分: 部分进入点为过境贸易提供了单一窗口

100 分: 所有的过境贸易均可以通过单一窗口递交单证

对应 TFA 条款:

10.4.1: 各成员应努力建立或设立单一窗口, 使贸易商能够通过一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。

十五、过境运输担保**89 多种形式担保的适用 (债券、保证金、抵押品) [评分: 0~100]****评分标准:**

0 分: 任何抵押品或债券都不被接受 (只支持以保证金的形式)

60 分: 至少有一种非现金形式的担保能被接受

100 分: 任何形式的担保被普遍接受

90 担保的金额仅限于税费的金额 [评分: 0~100]**评分标准:**

0 分: 担保的金额超过税费的金额较多

70 分: 担保的金额至少等于税费的金额

100 分: 担保的金额等于税费的金额或部分金额

对应 TFA 条款:

11.11: 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

91 担保收到区域性、国际性协定的支持 [评分: 0~100]**评分标准:**

0 分: 过境担保没有相应的区域性或国际性协定支持

60 分: 过境担保有部分相应的区域性或国际性协定支持

100 分: 过境担保均有相应的区域性或国际性协定支持

92 担保金的及时足额退还 [评分：0~100]

评分标准：

0 分：担保金的退还和延展至后续货物的耗时极为拖沓

60 分：担保金的退还和延展至后续货物的耗时尚可接受

100 分：担保金的退还和延展至后续货物在条件满足时即可办理

对应 TFA 条款：

11.12：一旦该成员确定其过境要求已得到满足，应立即解除担保

11.13：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。

93 海关监管车的使用 [评分：0~100]

评分标准：

0 分：海关监管车必须使用

70 分：对于高风险货物必须使用海关监管车

100 分：海关监管车极少使用，其作用已被其他非常便利有效的方法代替

对应 TFA 条款：

11.15：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予以公布。

十六、过境运输相关的协定和合作

94 双边和区域性协定 [评分：0~100]

评分标准：

0 分：没有双边或者区域性的过境运输协定

60 分：至少有一个双边或者区域性的协定

100 分：超过 80% 的过境贸易都是在双边或区域性协定下进行的

95 共用简化单证的协定 [评分：0~100]

评分标准：

0 分：没有共用或简化单证的协定

60 分：有相关协定，落实情况一般

100 分：至少有多项相关协定，较充分落实，确实简化了单证

96 有关过境运输的合作 [评分：0~100]

评分标准：

0 分：参与到过境运输中各个国家的各个部门或机构间没有合作

60 分：有合作，但仅限于相关手续和法律规定

100 分：在过境运输制度中，在手续、法律规定和实践操作等各个方面展开合作

对应 TFA 条款：

11.16 各成员应努力相互合作和协调以增强过境自由。此类合作和协调可以包括但不限于以下内容的谅解：

(a) 费用

(b) 手续和法律要求

(c) 过境体质的实际运行

11.17 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

十七、附加指标

97 有最低免税限额的相关程序 [评分：0~100]

评分标准：

0 分：海关没有采用最低免税限额的相关程序

60 分：相关的程序是存在的，但有不合理之处

100 分：相关的程序是存在且合理

Attachment : Survey Questionnaire of Online Assessment on Trade Facilitation in China

Online Assessment on Trade Facilitation in China

Beijing Re-code Trade Security and Facilitation Research Center

In order to conduct a quantitative assessment, which as part of Trade Facilitation Annual Report of China (2017), Beijing Re-code Trade Security and Facilitation Research Center designed this online survey questionnaire based on "Trade Facilitation Assessment Indicator System" applied in relevant reports of Organization for Economic Co-operation and Development (OECD).

97 indicators from 17 topics need to be assessed in this survey. As the indicators involve certain items of Trade Facilitation Agreement (including the No.TN/TF/W/165/REV.14 draft), the corresponding items are stated below to help you understand detailed information and make objective evaluations.

Please skip those questions for which you are not clear about the current situations, or you have difficulties in making accurate assessment.

After the online assessment, names of all the invited professionals who participate the assessment will be listed in Trade Facilitation Annual Report of China (2017).

The online assessment will be closed on October 30, 2017. If you encounter any problems, please contact the staff of the research center. (E-mail: ra4@re-code.org, Tel: 086-18800125788)

We sincerely appreciate your participation!

Personal Information

Name:	☐ Import/export business ☐ Customs clearance ☐ Processing trade ☐ International logistics ☐ Compliance ☐ Other: _____
Your business area (you can choose more than one option):	
Company you are working for:	
Location:	
Tel:	
E-mail:	

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).

Corresponding TFA items:

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:

(a) a description 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;

(b) the forms and documents required for importation into, exportation from, or transit through the territory of that Member;

(c) contact information on its enquiry point(s).

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.

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.

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

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).

Corresponding TFA items:

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:

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(b) the forms and documents required for importation into, exportation from, or transit through the territory of that Member;

(c) contact information on its enquiry point(s).

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.

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.

2 Publication of rate of duties [Score: 0~100]

Benchmark:

0: Information of rate of duties could not be found on the Customs website.

60: Information of rate of duties could be found on the Customs website, but not comprehensive enough.

90: Detailed information of rate of duties and related links could be found on the Customs website.

100: Detailed information of rate of duties and related links could be found on the Customs website, and easy to search. Corresponding TFA items:

1.1.1. 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;

(b) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;

(c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;

(d) rules for the classification or valuation of products for Customs purposes;

(e) laws, regulations, and administrative rulings of general application relating to rules of origin;

(f) import, export or transit restrictions or prohibitions;

(g) penalty provisions for breaches of import, export, or transit formalities;

(h) procedures for appeal or review;

(i) agreements or parts thereof with any country or countries relating to importation, exportation, or transit; and

(j) procedures relating to the administration of tariff quotas.

1.1.2. 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.

3 Establishment of enquiry points [Score: 0~100]

Benchmark:

0: There are no Enquiry points to answer reasonable enquiries.

50: There are one or more enquiry points, but the services provided are limited.

80: Enquiry points are established in major ports with complete services.

100: Enquiry points are established in every port with complete services.

Corresponding TFA items:

1.3.1 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).

4 Possibility to enquire to Customs [Score: 0~100]

Benchmark:

0: There is no possibility to enquire to Customs authority on Customs matters

50: Some Customs matters could be enquired to Customs, still many are impossible.

80: Major Customs matters could be enquired to Customs.

100: All Customs matters could be enquired to Customs.

Corresponding TFA items:

1.3.1. 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).

1.3.2. 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.

1.3.3. 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.

1.3.4. 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.

5 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.

Corresponding TFA items:

1.1.1(a) 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;

6 Procedures of border agencies [Score: 0~100]

Benchmark:

0: Required documents and forms could not be downloaded.

50: Only part of the required documents and forms could be downloaded.

80: All the required documents and forms could be downloaded.

100: All the required documents and forms could be downloaded, filling guidance is available.

Corresponding TFA items:

1.2.1(b) 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: (b) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;

7 Procedures published at least xx days before entry into force [Score: 0~100]

Benchmark:

0: There is no interval between the publication of new or amended laws and regulations, and their entry into force.

50: The intervals are provided for some circumstances.

100: There is an appropriate interval between the publication of each new or amended laws or regulations, and its entry into force.

Corresponding TFA items:

2.1.1: 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.

8 Publication of agreements with third 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 or exportation.

60: International agreements are available on the official Customs website, but the information is limited.

80: Major international agreements could be found on the official Customs website.

100: All international agreements could be found on the official Customs website and updated timely.

Corresponding TFA items:

1.1.1 (i) 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: agreements or parts thereof with any country or countries relating to importation, exportation, or transit;

9 Publication of rules and examples of Customs classification [Score: 0~100]

Benchmark:

0: Rules and examples of Customs classification are not published.

60: Rules and examples of Customs classification could be partially obtained publicly.

80: All Rules and examples of Customs classification could be obtained publicly.

100: All Rules and examples of Customs classification could be obtained publicly and updated timely.

Corresponding TFA items:

1.1.1(d) 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: (d) rules for the classification or valuation of products for Customs purposes;

10 Transparency of government policymaking [Score: 0~100]

Benchmark:

0: Changes on government policies and regulations are not informed.

50: Changes on government policies and regulations are informed, but with difficulties.

80: Changes on government policies and regulations are informed timely and completely.

100: Changes on government policies and regulations are informed in a complete manner, and updated timely. .

II. Involvement of Trade Community

11 Communication of policy objectives [Score: 0~100]

Benchmark:

0: Governmental departments never communicate with business circles on the changes of policy and regulation objectives.

60: Governmental departments make explanations on changes of important policy and regulation objectives .to the business circles.

100: Governmental departments make explanations on changes of all policy and regulation objectives .and seek advice of the business circles.

12 Consultations between traders and government [Score: 0~100]

Benchmark:

0: There are no consultations between traders and governments.

70: There are irregular consultations between traders and governments when introducing or amending trade related laws, regulations and administrative rulings of general application.

90: There are regular consultations between traders and governments when introducing or amending trade related laws, regulations and administrative rulings of general application.

100: Not only when introducing or amending generally applied trade related laws, regulations and administrative rulings but also those applied to specific counterparts, there are regular consultations between traders and governments.

Corresponding TFA items:

2.1.1. 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.

2.2. Each Member shall, as appropriate, provide for regular consultations between its border agencies and traders or other stakeholders located within its territory.

13 Targeted stakeholders [Score: 0~100]

Benchmark:

0: Consultations are always closed.

30: Consultations are only open to those qualified stakeholders.

60: Consultations are open to the public, but limited to a specific number of stakeholders.

100: Consultations are fully open to the public.

14 Adoption of public comments [Score: 0~100]

Benchmark:

0: Public comments have never been taken into account.

60: Public comments have been taken into account to some extent.

90: Public comments have been taken into account and adopted.

100: Public comments have been taken into account, and feedbacks will be given timely. Reasonable comments will be studied and corresponding adjustments will be made.

III. Advance Rulings

15 Issuance of advance rulings [Score: 0~100]

Benchmark:

0: Advance rulings have never been issued.

60: Advance rulings are limitedly issued.

80: Advance rulings are generally issued.

100: Advance rulings are actively promoted and the issuance of advance rulings will be normalized.

Corresponding TFA items:

3.1. 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.

16 Publication of necessary information on advance rulings [Score: 0~100]

Benchmark:

0: Information of advance rulings is not revealed on the Customs website.

50: Only articles of law related to advance rulings is revealed on the Customs website.

80: Besides articles of law related to advance rulings, detailed application procedures are revealed on the Customs website.

100: Articles of law related to advance rulings and detailed application procedures are revealed on the Customs website, and a webpage for online application and result consultation is available.

Corresponding TFA items:

3.6. 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;

(b) the time period by which it will issue an advance ruling; and

(c) the length of time for which the advance ruling is valid.

17 Length of time for which the advance ruling is valid [Score: 0~100]

Benchmark:

10: Valid duration for advance ruling is inappropriate.

60: Valid duration for some advance ruling is inappropriate.

100: Valid duration for all advance ruling is appropriate based on laws or regulations.

Corresponding TFA items:

3.3. 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.

3.4. 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.

18 Publication of average issuance time [Score: 0~100]

Benchmark:

0: The average issuance time is not showed on the Customs website or indicated in articles of related laws.

60: The average issuance time is showed on the Customs website or indicated in articles of related laws, but not detailed enough.

100: The average issuance time is showed on the Customs website or indicated in articles of related laws..

Corresponding TFA items:

3.6. 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;

(b) the time period by which it will issue an advance ruling; and

(c) the length of time for which the advance ruling is valid.

19 Publication of advance rulings of general interest [Score: 0~100]

Benchmark:

0: Advance rulings which are significant to other interested parties are not published.

60: Advance rulings of general interest are partially published.

100: Advance rulings of general interest are fully published.

Corresponding TFA items:

3.8. Each Member shall endeavor 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.

20 Possibility to request a review of an advance ruling or its revocation / modification [Score: 0~100]

Benchmark:

0: No possibility.

60: Reasonable applications for review, revocation or modification of advance rulings are partially permitted.

100: Reasonable applications for review, revocation or modification of advance rulings are fully permitted.

Corresponding TFA items:

3.7. 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

21 Refusal to issue or revocation of advance ruling are motivated [Score: 0~100]

Benchmark:

0: No basis for the refusal to issue or revocation of advance rulings.

60: Basis for the refusal to issue or revocation of advance rulings are partially provided.

100: Basis for the refusal to issue or revocation of advance rulings are fully provided.

Corresponding TFA items:

3.1. 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.

IV. Appeal Procedures

22 Publication of necessary information on procedural rules for appeal [Score: 0~100] Benchmark:

0: No appeal mechanism on Customs matters and related laws could not be obtained publicly.

60: An appeal mechanism has been established but it is only explained in articles of related laws.

100: Detailed information and procedures are revealed on the Customs website.

Corresponding TFA items:

4.1 & 1.1.1(h)

4.1. Each Member shall provide that any person to whom Customs issues an administrative decision 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;

(b) a judicial appeal or review of the decision.

1.1.1. 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:

(h) procedures for appeal or review;

23 Judicial appeal procedures [Score: 0~100]

Benchmark:

0: There is no possibility of judicial appeal.

60: Judicial appeal could be lodged but only after the administrative appeal.

100: Judicial appeal could be lodged after the administrative appeal, or judicial appeal could be lodged independently.

Corresponding TFA items:

4.1. Each Member shall provide that any person to whom Customs issues an administrative decision 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;

(b) a judicial appeal or review of the decision.

24 A Time limit for deciding such appeals [Score: 0~100]

Benchmark:

0: There is no time limit for handling appeals.

60: Time limit is legislated, but not appropriate.

100: Time limit is legislated and appropriate.

25 Availability of information on the motives of the administration's decisions [Score: 0~100]

Benchmark:

0: There is no information on the purposes

60: Information is partially available.

100: Information is fully available.

Corresponding TFA items: (from TN/TF/W/165/REV.14 draft)

Members shall ensure that, upon request, the persons directly affected by an administrative decision issued by Customs and other border agencies are provided with the reasoning of the decision, including applied laws and regulations, and any applicable appeal procedures available

26 Efficiency of legal framework in challenging regulations [Score: 0~100]

Benchmark:

0: Relevant institutional arrangement has not been established.

60: Relevant institutional arrangement has been established, but not fully implemented

100: Relevant institutional arrangement has been established and fully implemented.

27 Judicial independence [Score: 0~100]

Benchmark:

0: Judicial independence does not exist.

60: Judicial independence is partly achieved.

100: Judicial independence is fully achieved.

28 Equality of treatment between national and foreign actors in commercial disputes [Score: 0~100]

Benchmark:

0: There is no equality.

60: Equality exists in some circumstances.

100: Equality needs not any additional conditions.

29 Extent of implementation and speed of court rulings in commercial matters [Score: 0~100]

Benchmark:

10: Not fully implemented and the efficiency is slow.

60: Implementation and efficiency of court rulings are acceptable but not satisfying.

100: Court rulings are fully implemented with efficiency and fairness.

V. Fees and Charges

30 Publication of fees and charges [Score: 0~100]

Benchmark:

0: Information on fees and charges is rarely published in time.

70: Information is available in paper publications (Official Newspapers, Bulletin, Customs Code).

100: Information could be obtained on the Customs website (on a dedicated page) and easy to consult.

Corresponding TFA items:

6.1.2. 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.

31 Evaluation of fees and charges [Score: 0~100]

Benchmark:

0: All fees and charges are calculated on an ad-valorem basis.

50: Part of the fees and charges are calculated on an ad-valorem basis.

100: None of the fees and charges are calculated on an ad-valorem basis.

Corresponding TFA items: (from TN/TF/W/165/REV.14 draft)

No fees or charges shall be levied on an ad valorem basis, unless the amount is limited to the approximate cost of the services rendered.

32 Total fees and charges collected (number and 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.

Corresponding TFA items:

6.1.4. Each Member shall periodically review its fees and charges with a view to reducing their number and diversity, where practicable.

33 Fees for Customs services during working hours [Score: 0~100]**Benchmark:**

0: Fees are charged for Customs services during working hours.

80: No fees are charged for Customs services during working hours.

100: No fees are charged for Customs services during working hours, and additional working hours are free of charge.

VI. Formalities – documents**34 Use of copies [Score: 0~100]****Benchmark:**

0: Customs and other border agencies do not accept copies of documents.

70: Copies are accepted with exceptions (depend on types of goods, particular cases or the agencies)

100: Copies are accepted without exceptions.

Corresponding TFA items:

10.2.1. Each Member shall, where appropriate, endeavor to accept paper or electronic copies of supporting documents required for import, export, or transit formalities.

10.2.2. 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.

10.2.3. 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.

35 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.

Corresponding TFA items:

10.3.1. 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.

36 Required number of documents for import [Score: 0~100]

Benchmark:

0: Too many required documents for import.

60: Number of documents for import is acceptable but not appropriate.

80: Number of documents for import is appropriate.

100: Number of documents for import is appropriate and often adjusted accordingly.

Corresponding TFA items:

10.1.1. 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:

(a) adopted and/or applied with a view to a rapid release and clearance of goods, particularly perishable goods;

(b) adopted and/or applied in a manner that aims at reducing the time and cost of compliance for traders and operators;

(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; and

(d) not maintained, including parts thereof, if no longer required.

37 Required number of documents for export [Score: 0~100]

Benchmark:

0: Too many required documents for export.

60: Number of documents for export is acceptable but not appropriate.

80: Number of documents for export is appropriate.

100: Number of documents for export is appropriate and often adjusted accordingly.

Corresponding TFA items:

10.1.1. 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:

(a) adopted and/or applied with a view to a rapid release and clearance of goods, particularly perishable goods;

(b) adopted and/or applied in a manner that aims at reducing the time and cost of compliance for traders and operators;

(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; and

(d) not maintained, including parts thereof, if no longer required.

38 Time to prepare documents for import [Score: 0~100]

Benchmark:

0: Consuming too much time.

60: Time-consumption is acceptable but not appropriate.

80: Time-consumption is appropriate.

100: Time-consumption is appropriate and often adjusted accordingly to save time.

Corresponding TFA items:

10.1.1. 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:

(a) adopted and/or applied with a view to a rapid release and clearance of goods, particularly perishable goods;

(b) adopted and/or applied in a manner that aims at reducing the time and cost of compliance for traders and operators;

- (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; and
- (d) not maintained, including parts thereof, if no longer required.

39 Time to prepare documents for export [Score: 0~100]

Benchmark:

0: Consuming too much time.

60: Time-consumption is acceptable but not appropriate.

80: Time-consumption is appropriate.

100: Time-consumption is appropriate and often adjusted accordingly to save time.

Corresponding TFA items:

10.1.1. 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:

- (a) adopted and/or applied with a view to a rapid release and clearance of goods, particularly perishable goods;
- (b) adopted and/or applied in a manner that aims at reducing the time and cost of compliance for traders and operators;
- (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; and
- (d) not maintained, including parts thereof, if no longer required.

VII. Formalities – automation

40 Percent of procedures that can be expedited electronically (out of the total number of import/export/transit procedures) [Score: 0~100]

Benchmark:

0: All procedures must be processed manually rather than automatically.

80: Most procedures can be processed automatically.

100: All procedures can be processed automatically.

41 Use of risk management [Score: 0~100]

Benchmark:

0: No risk management procedures are applied in place.

50: Risk management procedures are being established, not yet fully operational.

100: A fully operational procedure of risk management has been established.

Corresponding TFA items:

7.4.1. Each Member shall, to the extent possible, adopt or maintain a risk management system for Customs control.

42 IT Systems capable of accepting EDI 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.

43 Availability of full-time (24/7) automated processing for Customs agencies
[Score: 0~100]

Benchmark:

0: There is no full-time automated processing.

60: Full-time automated processing has been achieved at some ports or in some functions.

100: Full-time automated processing has been fully achieved.

44 Quality of telecommunications and IT systems of boarder authorities except Customs [Score: 0~100]

Benchmark:

0: Far from satisfaction, no effective IT system has been established.

60: Acceptable, but there are still too much room for improvement for many departments and transactions.

100: Satisfied, all boarder authorities have been equipped with effective and efficient IT systems.

VIII. Formalities–procedures

45 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 needs improvement.

100: Single Window is a fully functional.

Corresponding TFA items:

10.4.1. Members shall endeavor 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.

46 Publication of average release time [Score: 0~100]**Benchmark:**

0: Average release time has never been published.

50: Average release time has been published a few times but not continuously or periodically.

80: For most Customs districts, average release time is published in a consistent manner on a periodic basis.

100: For all Customs districts, average release time is published in a consistent manner on a periodic basis.

Corresponding TFA items:

7.6.1. 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")

47 Clearance time [Score: 0~100]**Benchmark:**

0: Clearance time is too long, not acceptable.

60: Clearance time is acceptable but not efficient.

100: Clearance time is very short with efficient control.

48 Implementation of pre-arrival processing [Score: 0~100]**Benchmark:**

0: Pre-arrival processing is not implemented.

60: Pre-arrival processing is available but not common.

100: Pre-arrival processing is fully implemented.

Corresponding TFA items:

7.1.1. 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.

49 Percent of physical inspections [Score: 0~100]**Benchmark:**

0: Every consignment has to be inspected physically.

60: Percentage of physical inspection is acceptable but not appropriate.

80: Percentage of physical inspection is appropriate.

100: Unnecessary physical inspections are avoided by risk control systems and inspection accuracy is improved while percentage of physical inspection is reduced.

50 Physical inspections – as regards perishable/ non-perishable goods [Score: 0~100] Benchmark:

0: Physical inspection procedures do not allow accelerating the control for perishable goods.

70: Accelerate control can be applied to perishable goods but need complex formalities.

100: Accelerate control can be applied to perishable goods with simplified formalities.

51 Efficiency of Customs and delivery of imports [Score: 0~100]**Benchmark:**

0: Customs clearance is inefficient during delivery of imports.

50: Efficiency of Customs clearance during delivery of imports needs improvement.

80: Customs clearance during delivery of imports shows high efficiency.

100: Customs clearance is of extremely high efficiency during delivery of imports.

52 Efficiency of Customs and delivery of exports [Score: 0~100]**Benchmark:**

0: Customs clearance is inefficient during delivery of exports.

50: Efficiency of Customs clearance during delivery of exports needs improvement...

80: Efficiency of Customs clearance during delivery of exports shows high efficiency...

100: Customs clearance is of extremely high efficiency during delivery of exports.

53 Percent of Post-Clearance Audits (PCAs) carried out [Score: 0~100]**Benchmark:**

0: Post-Clearance Audits has never been implemented.

50: Post-Clearance Audits are implemented in a small scale.

100: Post-Clearance Audits are applied commonly and expediting the release of goods.

Corresponding TFA items:

7.5. Post-clearance Audit

5.1. With a view to expediting the release of goods, each Member shall adopt or maintain post clearance audit to ensure compliance with Customs and other related laws and regulations.

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 post clearance 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.

5.3. The information obtained in post-clearance audit may be used in further administrative or judicial proceedings.

5.4. Members shall, wherever practicable, use the result of post-clearance audit in applying risk management.

54 Separation of release from final determination and payment of Customs duties [Score: 0~100]

Benchmark:

0: There is no such mechanism.

70: There is such a mechanism, but only applied to Authorized Economic Operators (AEO) ..

100: There is such a mechanism, without any conditions other than the submission of guarantee.

Corresponding TFA items:

7.3.1. 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.

7.3.2. 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 (b) a guarantee in the form of a surety, a deposit, or another appropriate instrument provided for in its laws and regulations.

7.3.3. 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.

7.3.4. 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.

55 Treatment of perishable and non-perishable goods concerning the separation of release from final determination and payment of Customs duties [Score: 0~100]

Benchmark:

0: There is no preferential treatment for perishable goods.

60: Preferential treatment provisions for perishable goods has been provided, but not fully implemented.

100: Perishable goods fully enjoy preferential treatment concerning the separation of release and payment of Customs duties.

56 Elimination of pre-shipment Inspection [Score: 0~100]

Benchmark:

0: Pre-shipment inspection is required on Customs matters

70: There is no requirement for pre-shipment inspection, but such requirements exist in some circumstances for certain goods.

100: No pre-shipment inspection is required on Customs matters.

Corresponding TFA items:

10.5.1. Members shall not require the use of pre-shipment inspections in relation to tariff classification and Customs valuation.

57 Authorized Operator (AO) programmes [Score: 0~100]

Benchmark:

0: Such programs have not been conducted.

60: Such programs have been conducted to some extent, but not fully facilitated.

80: Such programs have been extensively conducted and fully facilitated.

100: Such programs have been extensively conducted with high efficiency, improving Customs control and clearance efficiency of authorized operators greatly.

Corresponding TFA items:

7.7.1. 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.

58 Simplification of procedures (time) [Score: 0~100]

Benchmark:

0: Simplification on procedures and required documents has not been implemented in recent 5 years.

70: Time–consumption of Customs process has been reduced due to simplification on procedures and required documents in recent 5 years, but improvement is still needed

100: In recent 5 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

Corresponding TFA items:

10.1.1. 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:

(a) adopted and/or applied with a view to a rapid release and clearance of goods, particularly perishable goods;

(b) adopted and/or applied in a manner that aims at reducing the time and cost of compliance for traders and operators;

(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; and

(d) not maintained, including parts thereof, if no longer required.

59 Simplification of procedures (cost) [Score: 0~100]

Benchmark:

0: Simplification on procedures and required documents has not been implemented in recent 5 years.

70: Cross border cost of Customs process has been reduced due to simplification on procedures and required documents in recent 5 years, but improvement is still needed.

100: In recent 5 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

Corresponding TFA items:

10.1.1. 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:

- (a) adopted and/or applied with a view to a rapid release and clearance of goods, particularly perishable goods;
- (b) adopted and/or applied in a manner that aims at reducing the time and cost of compliance for traders and operators;
- (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; and
- (d) not maintained, including parts thereof, if no longer required.

60 Adjustment of working hours of Customs personnel to commercial needs [Score: 0~100]

Benchmark:

0: Working hours of Customs is not adjusted for business needs.

70: Working hours of Customs is partially adjusted for business needs.

100: Working hours of Customs is completely adjusted for business needs.

61 Requirement for mandatory use of a third-party Customs broker [Score: 0~100]

Benchmark:

0: Mandatory use of a third-party Customs broker is required.

50: Mandatory use of a third-party Customs broker is not required, but monopoly exists in partial market.

100: Mandatory use of a third-party Customs broker is not required, and the market is of complete competition.

Corresponding TFA items:

10.6.1. 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.

IX. Border Agency Cooperation (internal)

62 Cooperation among border agencies at the national level [Score: 0~100]

Benchmark:

0: There is no cooperation among border agencies.

70: Importation, exportation, and transit of goods are facilitated to some extent due to cooperation among border agencies,

100: Border agencies have carried out in-depth cooperation to promote trade facilitation.

Corresponding TFA items:

8.1. 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.

63 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: All governmental agencies entrust Customs authorities to exercise controls, aiming at promoting trade facilitation.

64 Regular meetings are held at the national level (including training seminars) [Score: 0~100]

Benchmark:

0: There are no meetings or very few meetings among different public agencies on the procedures required for import and export goods.

60: Such meetings are held but not regular.

80: Regular meetings are held to improve cooperation among different public agencies.

100: Private sector is fully evolved in such meetings.

X. Border Agency Cooperation (external)

65 Alignment of working days and hours with other neighboring countries at border crossings [Score: 0~100]

Benchmark:

0: No coordination with neighboring countries is carried out on working hours.

60: Coordination with a few neighboring countries is carried out on working hours.

100: Coordination with all neighboring countries is fully carried out on working hours.

Corresponding TFA items:

8.2(a) 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: (a) alignment of working days and hours;

66 Alignment of procedures and formalities with other neighboring countries at border crossings [Score: 0~100]

Benchmark:

0: No coordination with neighboring countries is carried out on procedures and formalities.

60: Coordination with a few neighboring countries is carried out on procedures and formalities.

100: Coordination with all neighboring countries is fully carried out on procedures and formalities.

Corresponding TFA items:

8.2(b) 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: (b) alignment of procedures and formalities;

67 Development and sharing of common facilities with other neighboring countries at border crossings [Score: 0~100]

Benchmark:

0: Common facilities have not been developed and shared with other neighboring countries.

60: Common facilities have been developed and shared with other neighboring countries in a small scale.

100: Plenty of common facilities have been developed and fully shared with other neighboring countries.

Corresponding TFA items:

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: (b) alignment of procedures and formalities;

68 Joint controls with other neighboring countries at border crossings [Score: 0~100] Benchmark:

0: There are no joint controls performed with other neighboring countries.

70: Measures of joint controls have been established with other neighboring countries.

100: One stop border posts are shared with neighboring countries.

Corresponding TFA items:

8.3(d) & 8.3(e)

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: (d) joint controls; (e) establishment of one stop border post control.

XI. Governance and Impartiality

69 Clearly established and transparent structures and functions [Score: 0~100]

Benchmark:

0: Organizational structure and functions of Customs administration are not published.

60: Organizational structure and functions are published but not detailed.

100: Organizational structure and functions are completely published.

70 Establishment of a code of conduct [Score: 0~100]

Benchmark:

0: There is no code of conduct.

50: Code of conduct is developed based on ethics, but the implementation is far from satisfactory.

80: Code of conduct is developed based on ethics and published; it is applied to all government employees.

100: Code of conduct is developed based on ethics and published; it is applied to all government employees and the performance is satisfying.

71 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.

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72 Ethics policy [Score: 0~100]

Benchmark:

0: There is no policy regarding ethics.

70: The ethics policy observes all the principles of the Revised Arusha Declaration

100: A hot line is established to provide guidance to government employees on ethical issues.

73 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 open to the public

100: Financial provisions are promulgated based on related laws, and fully open to the public.

74 Internal systems audit [Score: 0~100]**Benchmark:**

0: There is no internal audit mechanism.

60: An internal audit department is established, but the performance is not satisfying.

100: An internal audit department is established and fully empowered with effective operation.

75 Publication of an annual Customs report [Score: 0~100]**Benchmark:**

0: Customs annual report is not open to the public.

60: Customs annual report is open to the public, but the information of Customs operation is not sufficient.

100: Customs annual report is open to the public, containing sufficient information of Customs operation

76 Irregular payments and bribes [Score: 0~100]**Benchmark:**

0: Unreasonable charge and bribery occur frequently.

60: Unreasonable charge and bribery rarely occur.

100: Unreasonable charge and bribery never occur, and regular audit is implemented.

XII. Consularization

77 Consular transaction requirements [Score: 0~100]**Benchmark:**

0: Consular transaction requirements are not charged.

70: Consular transaction requirements are not charged, except for production fees and others.

100: Consular transaction requirements are not charged at all.

Corresponding TFA items: (from TN/TF/W/165/REV.14 draft)

8.1.1. A Member shall not require a consular transaction, including any related fee or charge, in connection with the importation of any good. To ensure the authenticity of all

commercial documentation, the Member should strengthen Customs cooperation.

XIII. Transit Fees and Charges

78 Information availability on transit fees and charges [Score: 0~100]

Benchmark:

0: Information on transit fees and charges is not published.

70: Relevant information is available from paper publications.

100: Relevant information could be obtained on the Customs website and easy to consult.

Corresponding TFA items:

1.1.1. 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: (c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;

6.1.2. 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.

79 Prior publication of transit fees and charges [Score: 0~100]

Benchmark:

0: There is no prior publication of changes of transit fees and charges.

70: Information on changes is published in advance.

100: Information on changes is published in advance on Customs website and updated in a timely manner, and easy to consult.

Corresponding TFA items:

6.1.3. 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.

80 Periodic review of fees and charges and adaptation to changed circumstances [Score: 0~100]

Benchmark:

0: There is no periodic review of fees and charges

70: Fees and charges are reviewed periodically.

100: Fees and charges are reviewed periodically and adapted to changed circumstances.

Corresponding TFA items:

6.1.4. Each Member shall periodically review its fees and charges with a view to

reducing their number and diversity, where practicable.

11.3(b) (from TN/TF/W/165/REV.14 draft)

Any charges, regulations or formalities in connection with traffic in transit imposed by a member in accordance with Article V of GATT 1994: shall not be applied in a manner that would constitute a disguised restriction on transit traffic.

81 Evaluation of transit fees and charges [Score: 0~100]

Benchmark:

0: Transit fees and charges are calculated on an ad-valorem basis.

50: Transit fees and charges are partially calculated on an ad-valorem basis.

100: Transit fees and charges are not calculated on an ad-valorem basis.

Corresponding TFA items:

6.1.3 (from TN/TF/W/165/REV.14 draft)

No fees or charges shall should be levied on an ad valorem basis , unless the amount is limited to the approximate cost of the services rendered

11.3(c) (from TN/TF/W/165/REV.14 draft)

Any charges, regulations or formalities in connection with traffic in transit imposed by a member in accordance with Article V of GATT 1994: (c) shall not be applied in a manner that would constitute a disguised restriction on transit traffic.

XIV. Transit Formalities

82 Information on transit formalities and documentation [Score: 0~100]

Benchmark:

0: There is no information on transit formalities and required documents.

80: There is enough information.

100: There is enough information, and general guides and highlights of these items are provided as well.

Corresponding TFA items:

1.1.1(a) 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 procedures for importation, exportation, and transit (including port, airport, and other entry-point procedures), and required forms and document;

83 Periodic review and adaptation to changed circumstances [Score: 0~100]

Benchmark:

0: There are no periodic reviews of documents and procedures.

70: Documents and procedures are reviewed periodically.

100: Documents and procedures are reviewed and adapted to changed circumstances.

Corresponding TFA items:

10.1.1. 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:

(a) adopted and/or applied with a view to a rapid release and clearance of goods, particularly perishable goods;

(b) adopted and/or applied in a manner that aims at reducing the time and cost of compliance for traders and operators;

(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; and

(d) not maintained, including parts thereof, if no longer required.

11.3(b) (from TN/TF/W/165/REV.14 draft)

Any charges, regulations or formalities in connection with traffic in transit imposed by a member in accordance with Article V of GATT 1994: (b) shall not be 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 less restrictive manner.

84 There are physically separate border-crossing facilities/infrastructure for transit [Score: 0~100]

Benchmark:

0: There is no specially-assigned person or department responsible for cross border matters.

80: There is specially-assigned person or department responsible for cross border matters at major transit entry points.

100: There is specially-assigned person or department responsible for cross border matters at all transit entry points.

Corresponding TFA items:

11.6. Formalities, documentation requirements, and Customs controls in connection with traffic in transit shall not be more burdensome than necessary to:

(a) identify the goods; and

(b) ensure fulfilment of transit requirements.

85 Limited physical inspections of goods and use of risk assessment [Score:

0~100]

Benchmark:

0: For those frequent physical inspections (inspection rate above 10%) on transit goods, risk assessment system has not been established or its performance is not satisfying.

70: Risk assessment is applied to transit goods so as to reduce physical inspections.

100: Transit goods are rarely inspected due to the application of risk assessment model.

Corresponding TFA items:

11.7. 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.

86 Quality controls or technical standards applied [Score: 0~100]**Benchmark:**

0: Quality controls and technical standards are equally applied to both transit goods and import goods.

80: Quality controls and technical standards are applied only to hazardous substance and high risk cargos.

100: Quality controls and technical standards are not applied to transit goods.

Corresponding TFA items:

11.8. 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.

87 Pre-arrival processing for transit trade [Score: 0~100]**Benchmark:**

0: Pre-arrival processing of documents for transit trade is not applied.

70: Pre-arrival processing for transit is applied only to certain importers\ goods\ entry points\ means of transport.

100: Pre-arrival processing is applied to over 90% of transit goods and entry points.

Corresponding TFA items:

11.9. Members shall allow and provide for advance filing and processing of transit documentation and data prior to the arrival of goods.

88 Establishment of Single Window for transit trade [Score: 0~100]**Benchmark:**

0: There is no single window, or the single window is not applied to transit trade.

70: Single window is established at certain points of entry for transit trade.

100: Documents of all transit trade can be submitted to a single window.

Corresponding TFA items:

10.4.1. Members shall endeavor 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.

XV. Transit Guarantees

89 Multiple forms of guarantees accepted (bonds, refund, guarantee) [Score: 0~100] Benchmark:

0: Any guarantees or bonds are not accepted (only in the form of surety).

60: At least one form of non-monetary guarantee is accepted.

100: Guarantees of any forms are accepted.

90 Guarantees are limited to the value of duties and charges [Score: 0~100] Benchmark:

0: Value of guarantees substantially exceeds the amount of duties and charges.

70: Value of guarantees is equal or greater than the amount of duties and charges.

100: Value of guarantees is equal to part or total amount of duties and charges.

Corresponding TFA items:

11.11. Where a Member requires a guarantee in the form of a surety, deposit or other appropriate monetary or non-monetary¹³ instrument for traffic in transit, such guarantee shall be limited to ensuring that requirements arising from such traffic in transit are fulfilled.

91 Guarantees supported by regional or international agreements [Score: 0~100] Benchmark:

Benchmark:

0: Transit guarantees are not supported by regional or international agreements

60: Transit guarantees are partially supported by regional or international agreements.

100: Transit guarantees are fully supported by regional or international agreements.

92 Prompt and full release of the guarantee [Score: 0~100] Benchmark:

Benchmark:

0: Time to refund transit guarantees or delivery to subsequent consignment is very long.

60: Time to refund transit guarantees or delivery to subsequent consignment is acceptable but not short enough.

100: Refund of transit guarantees or delivery to subsequent consignment is prompt and full.

Corresponding TFA items:

11.12. Once the Member has determined that its transit requirements have been satisfied, the guarantee shall be discharged without delay.

11.13. 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.

93 Use of Customs convoys [Score: 0~100]

Benchmark:

0: Vehicles supervised by Customs must be used without any exception. 70: High risk goods must be transported by vehicles supervised by Customs.

100: Vehicles supervised by Customs are rarely employed and they are substituted by other effective means.

Corresponding TFA items:

11.15. 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.

XVI. Transit Agreements and Cooperation

94 Bilateral or regional agreements [Score: 0~100]

Benchmark:

0: No bilateral or regional transit agreements have been signed.

60: One or more bilateral or regional agreements have been signed.

100: More than 80% of transit trade is under bilateral or regional agreements

95 Agreements on common simplified documents [Score: 0~100]

Benchmark:

0: No agreements on common or simplified documents have been signed.

60: Agreements have been signed but not fully implemented.

100: Several agreements have been signed and fully implemented., simplifying required documents.

96 Transit cooperation [Score: 0~100]

Benchmark:

0: There is no cooperation among agencies of different countries involved in transit.

60: Cooperation has been implemented only on formalities and legal regulations.

100: Comprehensive cooperation on transit has been carried out, including formalities, legal regulations and the practical operation, etc.

Corresponding TFA items:

11.16. Members shall endeavor 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:

- (a) charges;
- (b) formalities and legal requirements; and
- (c) the practical operation of transit regimes.

11.17. Each Member shall endeavor 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.

XVII. Additional Indicators

97 Procedures of the minimum tax-free limit [Score: 0~100]

Benchmark:

0: Procedures of the minimum tax-free limit are not adopted by Customs.

60: There are such procedures exists but not appropriate.

100: There are appropriate procedures...

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平说关事



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