



税务快讯

海关总署再次修订《进出口货物报关单填制规范》



Making another century of impact
德勤百年庆 开创新纪元

海关总署于2017年3月17日发布[第13号公告](#)（以下简称“13号公告”），对《中华人民共和国海关进出口货物报关单填制规范》（以下简称“《报关单填制规范》”）的部分主要内容予以修订，修订后的《报关单填制规范》将于今年3月29日正式实施。

《报关单填制规范》对企业进出口操作影响重大。继2016年3月24日颁布的海关总署2016年第20号公告（以下简称“20号公告”）后，时隔仅一年，中国海关通过13号公告，再次修订《报关单填制规范》，对约12项填制内容进行了修改和明确。除此之外，该公告还对海关特殊监管区域内企业进出境、进出区货物以及特殊监管区域内、区域间企业流转货物的填报流程做出了进一步规范。

主要变化及影响

特殊关系对价格影响，以及特许权使用费

针对20号公告新增的三项填制内容——特殊关系确认（即买卖双方是否存在特殊关系）、价格影响确认（即上述特殊关系是否对进口货物成交价格产生影响）、支付特许权使用费确认（即买方是否需向卖方或有关方直接或间接支付特许权使用费），13号公告作出以下规定：

1. 将“支付特许权使用费确认”调整为“**与货物有关的**特许权使用费支付确认”，即填报确认买方是否存在向卖方或有关方直接或者间接支付**与进口货物有关的**特许权使用费，且未包括在进口货物的实付、应付价格中。

买方支付的特许权使用费是否与进口货物有关，仍应根据进口货物审价办法第十三条进行判定。

2. 明确进口方在填报“与货物有关的特许权使用费支付确认”时应遵循以下规范：

适用情形	填报规范
i. 存在特许权使用费支付，且未包括在进口价格中，确认与进口货物有关	填报“是”
ii. 存在特许权使用费支付，且未包括在进口价格中，无法确认是否与进口货物有关	填报“是”
iii. 存在特许权使用费支付，且未包括在进口价格中，确认与进口货物无关	填报“否”
iv. 不存在特许权使用费支付；或存在特许权使用费支付，但已包括在进口价格中	填报“否”

3. 明确出口货物、加工贸易及保税监管货物（内销保税货物除外）免于填报上述三项内容。

上述修改在一定程度上对企业的报关单填报提出了更高的要求。以特许权使用费项目为例，在以往的实践中，很多企业在填报时一般仅确认是否需向卖方或有关方支付特许权使用费，但现在企业要作出以下三项判断才能进行准确填报：

- 是否存在向卖方或有关方支付特许权使用费？
- 若存在支付，则该特许权使用费是否符合审价办法第十三条的有关规定，即与进口货物是否有关？
- 若存在支付，则该特许权使用费是否已经包含在进口价格中？

如果企业无法作出判断，则仍应填报为“是”，从而被纳入潜在的海关审查范围；若企业填报为“否”但无法提供特许权使用费与进口货物无关的充分依据，则在被海关审查时可能面临被认定为“申报不实”的风险。除此以外，进口人在举证货物的申报价格中是否已经包含特许权使用费也会遇到困难。因此，建议有关企业应尽早考虑对上述问题（如特许权使用费是否与进口货物有关）作出专业认定，并形成书面文档备查。

另外值得注意的是，除与进口货物有关以外，对外支付的特许权使用费还应同时满足“构成该货物向中国境内销售的条件”，才能够被计入进口货物的海关完税价格。13号公告并未提及后一条件的判断，建议企业在未来的实践中，也应对后一条件是否满足及时开展评估分析，以加强风险控制；同时留意海关对于该项条件的具体执法行为，与海关部门保持适当和有效的沟通。

涉及海关特殊监管区域的货物流转

13号公告规定，“二线”进出区普遍实行双申报模式，即要求特殊监管区域内的企业根据货物的流转情况及时向海关填报《备案清单》，同时境内区外企业填报《报关单》；特殊监管区域的区内、区间企业之间货物流转，两边企业各自填制《备案清单》。上述物流形式均需遵循“先报进，再报出”的原则。然而，目前实务操作中，很多海关特殊监管区域内的货物流转并未填报《备案清单》。因此，13号公告实施之后上述

实践有望发生变化，企业应及时调整完善其作业流程，以避免货物流转效率受到不利影响。

其他变化

13 号公告对部分填制内容的规范做了修订与完善，以使其更为严谨，同时与其他海关规范文件的更新相互衔接，例如：

- a. 第十四项“征免性质” - 新增“特殊情况”，即中国驻外使领馆工作人员、外国驻华机构及人员、非居民常驻人员、政府间协议规定等应税（消费税）进口自用小汽车，并且单台完税价格 130 万元及以上的，征免性质栏填报“特案”，从而与 2016 年第 74 号公告（关于对小汽车消费税政策进行调整的公告）的有关内容匹配。
- b. 第三十一项“随附单证” - 明确对于优惠贸易协定项下报关单的填制要求按照 2016 年第 51 号公告（关于优惠贸易协定项下进出口货物报关单填制规范的公告）执行。
- c. 第三十二项“标记唛码及备注” - 服务外包货物进口的，按“国际服务外包进口货物”填报，从而与 2016 年第 36 号公告（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）的有关内容相匹配并补充原 20 号公告中缺失的内容。

德勤建议

此次报关单填制规范在 12 个月内再次修订，凸显了中国海关积极响应法制中国建设的决策，提升了对于规则更新和原有政策滞后之处的反应速度。

与此同时，随着中国海关力推的通关改革一体化进程加速，海关既着眼于对通关过程中遇到的问题及时进一步规范，同时对进出口活动的审核也将更加侧重于后道的稽查和风险回溯。因此，企业对进出口活动的合规建设也应根据形势变化而更加全面，我们建议有关企业积极考虑采取如下措施：

- 企业进出口部门应与财务、税务、风控等部门联动，对报关单填制的要点（如本文讨论的三项价格确认等问题）进行确认，并形成书面文档备查；
- 及早梳理和妥善处置企业在进出口流程方面的风险点；
- 应用智能系统发现潜在的数据错误和申报错误；
- 优化通关作业流程，适应新的报关单填报要求；
- 利用审阅或提升企业 AEO 等级来完善内控机制。

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Tax Newsflash

Customs Declaration Reporting Requirements Revised



Making another century of impact
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On 17 March 2017, China's General Administration of Customs (GAC) published guidance (Bulletin [2017] No. 13 (Bulletin 13)) that makes significant changes to the customs declaration form information reporting requirements. The new rules, which apply as from 29 March 2017, will affect enterprises' import and export operations. Bulletin 13 modifies and clarifies 12 major customs form reporting areas and further regulates certain declaration requirements for entities located in special customs supervision areas (e.g. bonded zones, export processing zones, etc.)

Highlights of Bulletin 13

Royalty fee

The 2016 guidance (Bulletin [2016] No. 20 (Bulletin 20)) introduced three new reporting requirements (1) the existence of a "special relationship" between the parties; (2) the price affected by such special relationship; (3) the payment of a royalty relating to the imported goods.

With respect to the revised reporting requirements relating to royalty payments:

1. Bulletin 13 revises the requirement that the importer confirm the "payment of royalties" (from the buyer of the goods to the seller of the goods or other related parties (collectively "the seller")) to instead require the confirmation of the "payment of royalties related to the imported goods." Under the revised requirement, the importer must report whether a royalty fee (which is not included in the import price, and paid or to be paid, directly or indirectly, by the buyer (importer) to the seller) is related to the imported goods.

To correctly fulfil the above reporting requirement, Bulletin 13 effectively requires importers to perform the following assessments:

- Whether the buyer has paid or is to pay, directly or indirectly, a royalty fee to the seller;
- If paid or to be paid, whether the royalty is related to the imported goods based on article 13 of GAC Order [2013] No. 213 (Order 213); and
- If related, whether such royalty fee is included in the import price declared by the importer (buyer).

2. Bulletin 13 further provides the following guidance on how to report the royalty fee question:

Situations	Whether a royalty fee is related to the imported goods?
Buyer directly or indirectly has paid or is to pay a royalty fee to seller, and: <ul style="list-style-type: none"> • The royalty payment is not included in the import price declared by the buyer, and • The royalty is confirmed to be related to the imported goods 	Report "yes"
Buyer directly or indirectly has paid or is to pay a royalty fee to seller, and: <ul style="list-style-type: none"> • The royalty payment is not included in the import price declared by the buyer, and • Whether the royalty is related to the imported goods is unconfirmed 	Report "yes"
Buyer directly or indirectly has paid or is to pay a royalty fee to seller, and: <ul style="list-style-type: none"> • The royalty payment is not included in the import price declared by the buyer, and • The royalty is confirmed to be irrelevant to the imported goods 	Report "no"
Buyer has not directly or indirectly paid, or is not to pay, a royalty fee to seller; or the buyer directly or indirectly paid, or is to pay, a royalty to seller and the payment is included in the import price declared by the buyer	Report "no"

3. Bulletin 13 specifies that certain goods are exempt from the three new reporting requirements introduced by Bulletin 20. These goods includes export goods, processing trade or bonded supervision goods (except for domestic sales).

Importers that are unable to confirm whether royalties, if paid or to be paid, are related to or included in the import price should carefully consider their reporting options. Importers that fail to accurately declare royalties paid related to imported goods and that are unable to provide sufficient supporting evidence could be viewed as having made a "false declaration" under a customs audit or investigation, which could carry potential penalties.

In practice, it may be difficult for an importer to prove that a royalty has been embedded in the import price, so affected importers should obtain a professional price assessment and prepare sufficient supporting documentation.

It should also be noted that payment of royalty is required to be included in dutiable price only if the two conditions are both satisfied: (1) the royalty is related to the imported goods; and (2) the payment of royalty is a prerequisite for the goods to be sold to China. Therefore, the mere fact that the royalty is related to the imported goods does not necessarily subject the royalty to import tax. Affected importers should still carefully consider both of the above determinations and closely monitor communications from the customs office for updated information and developments.

Customs declaration in special customs supervision areas

Goods transferred into or out of special customs supervision areas should be declared by enterprises both inside and outside the area as follows:

- Enterprises within the special customs supervision area should complete the "registration form." This includes transfers of goods between two enterprises within the same or in different special areas.
- Enterprises outside the special customs supervision area should complete the "customs declaration form."

In many cases, the required registration forms are not properly declared by enterprises. With the enforcement of Bulletin 13, enterprises involved in special customs supervision areas should review their relevant operational procedures and carry out an internal assessment to determine whether modifications are needed.

Other changes

The revised declaration requirements in Bulletin 13 are more stringent to ensure consistency with other customs regulations updates, including, for example: Column 14 (Nature of Levy or Tax Exemption) for certain imported cars for self-use; Column 31 for declaration reporting requirement under preferential trade agreements; Column 32 for imported goods with respect to service outsourcing business.

Deloitte Views

Bulletin 13 was promulgated less than one year after the issuance of Bulletin 20; therefore, it is expected that China

Customs intends to respond quickly to revise and update the customs regulations, including the administration of compliance.

With the ongoing reform of customs clearance processes and national integration, China Customs is publishing a series of compliance requirements for importers and exporters. At the same time, Customs is dedicating more resources to risk management and post-clearance investigation. Therefore, enterprises may need to build a more comprehensive compliance framework to deal with customs-related issues, for example:

- The coordination of internal functions, such as logistics, finance, tax and risk management, to complete customs declaration forms;
- The identification of import/export procedure risks, development of mitigation strategy and proactive action;
- The implementation of trade automation solutions to discover potential data errors and enhance centralized control to reduce risks;
- The review and optimization of customs clearance operational procedures in a timely manner to follow new requirements from Customs; and
- The active pursuit of “authorized economic operator” (AEO) status and enhanced internal controls, together with a new AEO application process or regular AEO qualification review.

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