



税务快讯

把握新机遇 迎接新挑战——海关发布信用管理新规

2018 年 11 月 28 日，海关总署以 2018 年第 177 号、178 号公告（以下统称“公告”）公布了新版的《海关认证企业标准》，并对今年 5 月 1 日起施行的《中华人民共和国海关企业信用管理办法》（海关总署令 237 号，以下简称《信用办法》，相关内容参见 3 月 8 日发布的[德勤税务评论](#)）进行了补充和调整。新版的《海关认证企业标准》将于 2019 年 1 月 1 日起施行。

新规概要

公告从以下方面对海关企业信用管理的相关规则作出调整：

进一步鼓励主动披露

今年 3 月发布的《信用办法》规定，企业主动披露且被海关处以警告或者 5 万元以下罚款的行为，不作为海关认定企业信用状况的记录。

在此基础上，公告将上述规定中“5 万元以下罚款”的负面信用记录行为门槛修改为“50 万元以下罚款”。此举加大了对主动披露违规行为的激励，进一步体现了海关鼓励企业守法守信，发现问题主动披露并如实申报的政策理念。

融合检验检疫管理规定

按照国务院部署，原隶属于国家质量监督检验检疫总局的出入境检验检疫管理职责和队伍划入海关总署。因此，今年 4 月 20 日起，原出入境检验检疫系统统一以海关名义对外开展工作。

基于上述背景，公告将原出入境检验检疫企业信用管理的相关规范融入了《信用办法》以及《海关认证企业标准》，实现了海关企业信用管理

对出入境检验检疫的全覆盖。这一措施将原各自分属于海关、出入境检验检疫的企业信用管理进行了融合，有助于降低企业的制度性交易成本。

更新细化认证标准

新版《海关认证企业标准》针对不同类型的企业制定差异化认证标准，将原来统一的认证标准模式改为“1（通用标准）+3（单项标准）”模式，其中的3份“单项标准”分别适用于进出口货物收发货人、报关企业、外贸综合服务企业三类主体。

在认证标准的通过条件方面，新版《海关认证企业标准》就部分标准项目的达标情况增加了限制性规定，并且不再接受企业就某些未完全达标项目在规定期限内规范改进进而认可达标的处理，因此在总体上提高了通过认证的难度。

在标准设置方面，新版《海关认证企业标准》保留了内部控制、财务状况、守法规范、贸易安全的四类基础标准设置，删除了原版中的附加标准，其中：

1) 内部控制——新增部分标准，强化内审与信息化系统的重要性，例如：

- 认证企业需对持续符合海关认证企业标准每年实施内部审计；
- 一般认证企业需具有管理企业生产经营活动的信息化系统，建立信息系统的管理制度，数据存储3年以上。

2) 财务状况——将原先的3项财务相关能力指标合并成综合财务状况指标，具体使用5项指标进行考核，在指标的选择上亦更贴近国际和中国会计准则。据了解，在具体评价时，将根据指标体现的会计信息以及贡献度和相对重要程度，将5项指标按照以下顺序排列：资产负债率、营业利润率、净资产收益率、速动比率和现金流动负债率，从而反映企业在偿付、盈利、缴税能力的整体情况，同时资产负债率具有“一票否决”作用，根据各分值权重计算累加所得作为企业的该项指标得分。原来实务操作中通过向海关缴纳保证金或提供保函以弥补财务指标不达标的做法将不再被接受。

另外，对企业申请一般认证新增了提交审计报告的要求。

3) 守法规范——部分主要修改包括：

- 对于高级认证企业，将上年度及本年度至申请认证上月滞纳税款的报关单率上限从5%下调至3%，因此在标准设定上更为严格；
- 结合《信用办法》关于信用信息异常企业名录的规定，增加认证企业“1年内被海关列入信用信息异常企业名录次数不超过1次，且不超过30日”的要求；
- 根据实施联合惩戒的相关规定，将高级认证企业的外部信用标准修改为“企业和企业相关人员2年内均未被列入国家失信联合惩戒名单”（注：一般认证企业则为1年内）；
- 针对进出口收发货人认证企业，新增加工贸易守法规范标准。

4) 贸易安全——增加实行员工档案管理等内容。

5) 附加标准——新版《海关认证企业标准》不再保留附加标准，这意味着原先符合附加标准（例如设立在海关特殊监管区域内）的企业将不再获得加分，这些企业成功申请认证的难度可能会有所增加。

建议

在新标准颁布后，如何成为认证企业以及认证企业如何保持现有信用等级，是企业最关心的核心问题。因此，对于此类希望申请成为认证企业以及保持现有认证信用等级的企业，应根据更新后的认证标准及时进行评估，并采取必要的整改或风险预防措施，这些措施包括且不限于：

- 完善企业内审制度，应至少每年进行进出口业务的风险自查，以确保持续符合海关认证标准；
- 构建并完善信息系统和相应模块，实现全面一体化信息管理，优化企业系统化管理和决策，可以考虑在信息系统中增加复核、纠错功能或模块，从根源上防控违规申报风险；
- 在货物进口前充分利用预裁定制度提高进口货物归类、审价和原产地申报确定性，并通过货物进口后的内审和复核程序及时甄别风险，对于已识别的违规事项可以考虑通过主动披露程序避免或降低违规风险；
- 严格按照相关规定提交信用信息年度报告，避免被海关列入信用信息异常企业名录而因此对认证产生不利影响；
- 在海关联合各政府部门对守信联合激励，对失信联合惩戒的背景下，应加强企业在其他领域的合规情况监督，提高对相关人员的信用管理力度，避免其他领域或相关人员的违规行为导致的企业信用等级下调；
- 关注新版标准增加的检验检疫合规管理要求，避免因检验检疫的违规事项导致认证失败；
- 加工贸易企业应重点关注新版标准中所涉及的相关具体要求，可以考虑通过信息系统手段优化保税货物管理，确保核销数据真实、准确，必要时可以向海关申请工单式核销试点。

综上，在我国全面信用体系建设背景下，海关对企业管理强调“守法便利，失信惩戒”，规范企业信用认定程序，认证企业在充分享受便利的同时，更应加强内部控制和自身监管，通过建立和完善信息系统实现进出口业务合规管理，充分利用预裁定制度以及年度内部审计发现问题主动披露，多角度全面提升守信守法水平，持续保持并提升海关信用等级，为企业不断发展壮大保驾护航。

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Tax Newsflash

Grasp new opportunities, meet new challenges—Customs issues new regulations on credit management

China's General Administration of Customs issued two bulletins (Bulletins [2018] No. 177 and No. 178) on 28 November 2018 that update the "Standards for Customs Certified Enterprises" and make adjustments to the "Measures for Enterprises Credit Management of the Customs of the People's Republic of China" (Order of the General Administration of Customs No. 237, or "Credit Measures" - see [Deloitte Tax Analysis](#) issued on 8 March 2018) that became effective on 1 May 2018. The new version of the standards will apply as from 1 January 2019.

Overview

The bulletins revise the customs rules relating to enterprise credit management and the main changes are as follows:

Encourage proactive disclosure

The credit measures released in March 2018 state that a company's voluntary disclosure of a customs violation that results in a warning from the customs authorities or a fine of less than RMB 50,000 may not be used as a record of the company's credit status.

The bulletins increase the threshold for negative credit record behavior from RMB 50,000 to RMB 500,000, which should provide an incentive for the voluntary disclosure of violations, and further reflects the spirit of the Customs authorities' policy to encourage enterprises to comply with the law, and identify and take the initiative to disclose violations.

Integrate inspection and quarantine regulations

Based on the State Council's deployment plan, the responsibilities and teams for the administration entry-exit inspections and quarantines have transitioned from the State Administration of

Quality Supervision, Inspection and Quarantine to the General Administration of Customs ("GAC") since 20 April 2018.

The bulletins incorporate the relevant credit management standards of the state administration's entry-exit inspection and quarantine measures into the credit measures and standards, which should help reduce institutional and administrative transaction costs of enterprises.

Update and refine certification standards

The new version of the standards sets different certification requirements for different types of enterprises, and the original unified certification standards have been replaced by "1 + 3" standards (i.e. 1 common standard and 3 individual standards) of which the three individual standards are applicable to three types of entities (i.e. consignors and consignees of import and export goods, customs declaration enterprises and foreign trade comprehensive service enterprises).

Restrictive provisions are added to some standards, and an enterprise no longer will be deemed to be compliant if it is able to make improvements to certain noncompliant items within a prescribed period.

The four basic standards of internal control, financial status, compliance and trade safety are retained, but the following changes are made:

- 1) **Internal controls:** Standards are added to enhance the importance of internal audit and information systems, such as:
 - A certified company is required to conduct an annual internal audit to ensure continuous compliance with customs certification standards; and
 - General certified companies must have an information system in place to manage their production and operation activities and must create a data management program for the system. Data must be retained for at least three years.

- 2) **Financial status:** The original three financial-related capability indicators are combined into a single comprehensive financial status indicator that includes five ratios for assessment purposes. The selection of the ratios generally is in line with international and Chinese accounting standards. It is understood that in the specific evaluation, the five ratios will apply in the following order: asset-liability ratio, operating profit margin, return on investment, quick ratio and cash coverage ratio to determine the overall situation of the company's ability to pay, profit and pay taxes. At the same time, the asset-liability ratio has the effect of "one-vote veto," and the company will receive a cumulative score of five ratios calculated according to the weight of each ratio. The previous practice whereby a company could pay a deposit to the GAC or provide a letter of guarantee to compensate for the failure of the financial indicators no longer would be accepted.

In addition, the requirement for submitting an audit report has been added to the application for general certification.

- 3) **Compliance with the law:** The main changes include:
 - The criteria for advanced certified enterprises are stricter in that the upper limit of the rate of overdue tax declaration of the previous year and the period in this year up till the last month when applying for certification is reduced from 5% to 3%;

- Certified enterprises only may be included in the directory of enterprises with abnormal credit information for customs purposes once during the year and for no more than 30 days. The external credit criteria of advanced certified enterprises are amended to include the requirement that neither the enterprise nor the relevant personnel of the enterprise are included in the national list of jointly-punished enterprises and personnel acting in bad faith within two years. The requirement for a general certified enterprise is within one year;
- Where a certified enterprise is an import and export consignor or consignee, a new compliance criteria of processing trade is added.

4) **Trade security:** Employee archive management is added.

5) **Additional standards:** The new criteria for enterprises to obtain certified customs status no longer will include the additional standards, which means that enterprises meeting the former additional standards (e.g. being located in a special customs supervision zone) no longer will receive bonus points, and it may be more difficult for such enterprises to obtain certification.

Recommendations

A primary concern for businesses once the new criteria are in effect will be how to attain certified enterprise status and how to maintain the existing credit rating. Businesses may wish to conduct a self-assessment in line with the updated criteria and consider taking steps to rectify mistakes or prevent risks, including:

- Improving the internal audit system and conducting a self-examination of the risks of import and export business at least annually to ensure ongoing compliance;
- Creating and/or enhancing the information system and corresponding modules to optimize management and decision-making, and considering the addition of error rectification functions or modules in the information system to address root causes of noncompliance risks;
- Making full use of the advance ruling system before importing goods to improve the certainty of classification, price examination and declaration of origin, and identify any risks on a timely basis after the import of goods, through internal audit and procedure review; where violations are identified, associated risks may be avoided or mitigated through voluntary disclosure;
- Submitting the annual credit information report to the GAC in accordance with relevant rules to avoid a potential adverse impact on certification resulting from inclusion in the directory of enterprises with abnormal credit information;
- Reviewing and strengthening the compliance status of an enterprise in other areas and improving credit management of relevant personnel to mitigate the risk of a downgraded credit rating resulting from a failure to comply with other obligations; like other government departments, the GAC offers incentives to enterprises acting in good faith and takes punitive measures against those acting in bad faith;
- Observing the inspection and quarantine compliance management requirements within the new criteria; and
- For processing trade enterprises, focusing on the specific requirements in the new criteria and possibly considering optimizing bonded goods management through information systems to ensure the authenticity and accuracy of data. This may include applying to the GAC for a verified work order pilot program, if necessary.

Against the backdrop of the development of a comprehensive credit system, the GAC emphasizes good faith and compliance with the

rules, with penalties for noncompliance. To benefit from the preferential treatment available to certified enterprises, businesses likely will need to strengthen their internal control and supervision processes.

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