



税务快讯之粤港澳大湾区系列

从海关角度解读中国（广东）自由贸易试验区 制度创新的机遇与挑战

粤港澳大湾区包括中国广东省的 9 个城市（广州、深圳、珠海、佛山、中山、东莞、肇庆、江门、惠州）以及香港和澳门 2 个特别行政区（特区），2017 年，粤港澳大湾区在面积、人口、机场旅客量等指标上已经位列全球湾区前茅，未来大湾区可能是世界上最大体量的湾区和大都市圈¹。

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推动大湾区内货物、资金、人员、技术、信息等要素的自由流动，是建设粤港澳大湾区的关键。粤港澳大湾区横跨“一国两制三关税区”，其政策制定以中央和粤港澳三地签署协议的协商方式推进，短期内三地要素流动仍会受到限制，这是粤港澳大湾区与世界其他湾区最大的不同。为推动货物、人员两大要素自由流动，粤港澳三地依托内地与香港、澳门《<关于建立更紧密经贸关系的安排>服务贸易协议》（下称“CEPA 协议”）与中国（广东）自由贸易试验区（下称“广东自贸区”），在海关监管制度等方面，进行了多项制度创新，发挥制度红利，极大促进了粤港澳的贸易便利化，其中广东自贸区也成为大湾区推进海关监管改革先行先试的试验田。

2018 年 5 月 4 日，国务院发布《国务院关于印发进一步深化中国（广东）自由贸易试验区改革开放方案的通知》（国发[2018]13 号）²，对

广东自贸区的改革建设进行了进一步的布局。2018年7月1日，中国国家发展和改革委员会、广东省人民政府、香港特区政府和澳门特区政府签署《深化粤港澳合作推进大湾区建设框架协议》³，对建设粤港澳大湾区的合作目标、原则、重点领域以及体制机制进行了相关安排。2018年8月14日，广东对外发布《深化中国（广东）自由贸易试验区制度创新实施意见》（简称《实施意见》）（粤府办〔2018〕34号）⁴，2018年11月23日国务院发布了《国务院关于支持自由贸易试验区深化改革创新若干措施的通知》（简称《通知》）（国发〔2018〕38号）⁵，分别从自贸通建设、通关查验、提升贸易便利化等方面提出了多项改革措施，为企业带来新的机遇与挑战。本文将从海关监管的角度，重点对《实施意见》和《通知》的若干重要举措进行简要解读。

强化企业信用管理

一是完善企业信用信息大数据系统。依托全省一体化的政务信息资源共享交换体系向广东自贸区开放企业及个人相关信用、监管数据，加快广东自贸区企业信用信息数据和信用平台建设；二是利用大数据技术，推进实施信用分类管理。从行政处罚、不良行为和贡献三个方面形成“企业信用画像”，实施“ABCD”四个信用等级分类管理，并建立跨部门、跨区域协同监管机制，在行政审批、事中事后监管、公共资源交易中实施联合奖惩。

信用管理是海关深化改革企业分类管理的重要成果，能够帮助促进海关监管模式向“由企及物”的根本性转变。2018年3月3日，海关总署公布《中华人民共和国海关企业信用管理办法》（海关总署令第237号）⁶，进一步完善了中国的“认证企业”（又称“AEO企业”）制度。除了在国内享受低查验率等通关优惠措施，在AEO互认协议项下，高级认证企业将充分享受贸易对象国海关给予的对等通关便利优惠措施。目前中国内地已与包括香港、澳门在内的36个国家和地区签订了AEO互认协作协议，企业应积极考虑申请AEO认证，以最大程度获取海关改革红利。

推进海关智能化数据平台建设

一是加快“互联网+海关”平台建设，推动海关业务“上线上网”、“一网通办”，基本实现对海关业务领域全覆盖，提供智能化通关服务。二是建立全球报关服务系统，为各国贸易商提供跨越多国海关（多边界）的国际贸易清报关、争议事件处置等一站式服务解决方案。三是在南沙新区片区依托“智慧海关（检验检疫）”平台建立进出口商品溯源体系，采集商品从生产、贸易、流通直至消费者的全链条信息，推动商品质量安全监管创新。四是积极推动国际贸易“单一窗口”标准版新项目率先在自贸试验区开展试点，促进贸易便利化。拓宽国际贸易“单一窗口”标准版功能，增加航空、铁路舱单申报功能。

海关智能化平台建设将为大湾区企业提供便捷的通关服务，而随着海关的智能化监管水平的提升，企业的进出口申报行为也将面临更为严密的海关风险监控的考验。特别是海关总署颁布了新修订的《中华人民共和国海关进出口货物报关单填制规范》（2018年第60号公告）⁷，其中对关联交易下的价格影响确认以及支付特许权费确认等项目的填报规范，提出了更高的要求。如何实现关务信息化管理环境下的规范化申报，成为各企业适应E时代下海关监管的重要课题。

跨境电商保税备货业务先理货后报关

在符合相关监管政策的前提下，允许跨境电商保税备货业务货物，采取“先理货，后报关”的方式，先以舱单申报的形式进入海关特殊监管区域，待准确理货后再正式向海关申报报关单。

跨境电商保税备货业务先理货后报关，一方面使企业的管理环节更加连贯、紧凑；另一方面，更有利于提高报关数据的准确性。跨境电商保税备货业务中，海关一般采取账册管理，并会以库存盘核方式进行核查，在先报关，后理货的方式下，较易出现申报的数量与实际有差异。如存在货物短缺的，企业可能面临补税、罚款。采取先理货后报关的方式，在一定程度上提高了电商企业的报关准确性，随着海关一线监管放开，后续海关核查也会相应加强，从事跨境保税备货业务的企业要及时调整完善内部的管理信息系统及内控制度，加强日常关务审计，不断提高跨境电商业务的合规性。

建设粤港澳“自贸通”

简化粤港澳货物通关安排，在前海蛇口片区深化粤港澳海关跨境快速通关对接改革，将香港机场打板理货服务前置到符合条件的海关特殊监管区域或海关监管作业场所，支持形成内地集货、香港机场出口的供应链协同模式，构建空运出口货物快速通道。

结合此前已实施的“粤港跨境货栈”与“跨境一锁”，“自贸通”的建立，将更大提升粤港澳贸易的通关效率，企业可以考虑在未来运用“自贸通”通道，提升空运出口效率。同时，相关企业也需要提升申报的准确率，加强对商品编码、价格等申报因素的日常管理。

推动“一次查验、一次放行”通关查验模式改革

探索在横琴口岸建设粤澳口岸联合查验区，实施“一次查验、一次放行”通关查验模式创新。在旅检通道，优化港珠澳大桥珠澳旅检通道“合作查验、一次放行”通关查验模式；在小客车、货运通道，实施“单向检查、信息共享、结果互认”，全面实现“一次排队、一次查验、一次放行”。“一次查验、一次放行”将提升粤澳的通关效率，极大推动粤澳两地的人员及货物流动。

深化海关特殊监管区域制度改革

一是实施货物状态分类监管制度，并争取将分类监管适用范围从物流仓储企业扩大到符合条件的贸易、生产加工企业。允许国际和国内货物、保税与非保税货物等不同状态的货物在海关特殊监管区域内自由中转、集拼、分拨后运往国际国内两个市场。二是试点开展特定项目境内外检测维修和再制造业务，在风险可控前提下，积极探索开展数控机床、工程设备、通信设备等进口再制造。创新维修监管模式，支持开展航空维修、外籍邮轮船舶维修业务，研究支持对海关特殊监管区域外的“两头在外”航空维修实行保税监管。三是进一步支持艺术品经营、平行进口汽车的保税仓储业务。在自贸试验区内海关特殊监管区域之间以及海关特殊监管区域与境外之间进出艺术品的备案环节开展保税仓储，省级文化部门不再核发批准文件。在进出口环节凭省级文化部门核发的准予进出口批准文件办理海关验放手续；支持符合条件的自贸区开展汽车平行进口试点和平行进口保税仓储业务试点。

海关特殊监管区域的制度改革，更有利于区域企业经营业态的拓展，但海关也会加强后续监管力度，以控制改革风险。如海关可依据相关规定对区内企业与保税货物有关的保管、经营情况等开展稽核查，或对进出区货物进行抽查等。对于区内企业需要注意对各项内控制度的完善，通过内审自查等方式，提高关务管理的合规性。

德勤中国充分关注粤港澳大湾区的整体区域规划以及相关支持政策，将保持与粤港澳大湾区的政府、商会以及各类企业密切沟通，也欢迎相关政府部门和投资者以及企业与我们进行富有针对性的沟通和讨论；德勤中国会积极提供与粤港澳大湾区相关的一揽子的全方位专业服务和工具支持，助力各地政府提高营商环境和各行业投资者实现更多的粤港澳大湾区的投资、合作机会及创新的商业模式。

德勤中国也将积极针对粤港澳大湾区举办相关市场活动、发布专业观点，敬请关注德勤中国的微信、Facebook 以及官网的最新信息。

注释：

¹ 中国国际贸易促进委员会网站数据

² 具体请参见中国（广东）自由贸易试验区官方网站：
http://www.china-gdftz.gov.cn/zcfg/zhl/201805/t20180524_4258.html#zhuyao

³ 具体请参见国家发展和改革委员会官方网站：
http://www.ndrc.gov.cn/gzdt/201707/t20170703_853878.html

⁴ 具体请参见广东省人民政府官方网站：
http://zwgk.gd.gov.cn/006939748/201808/t20180828_779360.html

⁵ 具体请参见中央人民政府官方网站：
http://www.gov.cn/zhengce/content/2018-11/23/content_5342665.htm

⁶ 具体请参见中华人民共和国海关总署官方网站：
<http://www.customs.gov.cn/customs/302249/302266/302267/1471687/index.html>

⁷ 具体请参见中华人民共和国海关总署官方网站：
<http://www.customs.gov.cn/customs/302249/302266/302269/1897372/index.html>

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Tax Newsflash on Guangdong-Hong Kong-Macau Greater Bay Area

Overview of customs opportunities and challenges arising from innovations in China (Guangdong) Pilot Free Trade Zone

The Guangdong-Hong Kong-Macau Greater Bay Area (GBA) aims to facilitate trade between the Guangdong Province of Mainland China, the Hong Kong Special Administrative Region (HKSAR) and the Macau Special Administrative Region (MCSAR), and with this aim the relevant governments have made numerous institutional innovations to customs administration in the China (Guangdong) Pilot Free Trade Zone ("Guangdong FTZ"). This article summarizes relevant guidance that has been issued, innovations that have been made and additional reform measures that have been introduced, along with some related challenges and opportunities for businesses.

Please find below previous issues of GBA series

[Challenges and opportunities in investing and doing businesses in Greater Bay Area from tax and business perspective](#)

[New Immigration Scheme for Technology Talent Admission in the Hong Kong Special Administrative Region Brings New Opportunities and Synergies](#)

Background

The GBA covers a nine-city region (Dongguan, Foshan, Guangzhou, Huizhou, Shenzhen, Zhaoqing, Zhongshan, Zhuhai and Jiangmen) in the Guangdong province, the HKSAR and the MCSAR. In 2017, the GBA surpassed most global bay areas in terms of land area, population and airport passenger volume. Over the next decade, the GBA is expected to become the world's largest bay area and metropolitan area¹.

The free mobility of goods, capital, people, technology and information are the cornerstones of the establishment and ultimate success of the GBA. The GBA implements the "one country, two systems and three customs zones" policy and thus requires mutual agreement between the Mainland China governments and the special administrative regions. Therefore, until reform is completed, the mobility of goods, capital, people, etc. will be restricted in the GBA, which is

the principal difference compared to the other global bay areas.

To promote the free mobility of people and goods, the governments of Guangdong Province, the HKSAR and the MCSAR have made institutional innovations related to customs administration, relying on the *Closer Economic and Partnership Arrangement* (CEPA) and the Guangdong FTZ agreement. These changes have facilitated trade among the three regions, and the Guangdong FTZ has become a pioneer experimental zone for promoting innovation in customs administration.

Relevant guidance

Various pieces of guidance have been issued relating to the Guangdong FTZ and the GBA:

- On 4 May 2018, the State Council released the *Circular on Issuing the Plan on Further Deepening Reform and Opening-up in the China (Guangdong) Pilot Free Trade Zone* (Guo Fa [2018] No. 13)², regarding the reform and construction planning for the Guangdong FTZ.
- On 1 July 2018, the National Development and Reform Commission (NDRC), the People's Government of Guangdong province, the HKSAR and the MCSAR jointly signed the *Framework Agreement on Deepening Guangdong-Hong Kong-Macao Cooperation in the Development of the Bay Area*³, which sets out the objectives, principles and focus areas in building the GBA, as well as the requirements in formulating the related regulatory arrangements.
- On 14 August 2018, the government of the Guangdong Province issued the *Implementation Opinions on Expanding the Institutional Innovations in the China (Guangdong) Pilot Free Trade Zone* (Yue Fu Ban [2018] No. 34, the "Implementation Opinions")⁴.
- On 23 November 2018, the State Council issued the *Notice on measures to support more reform and innovation in the pilot free trade zone* (Guo Fa [2018] No. 38, the "Notice")⁵.

The Implementation Opinions and the Notice introduce a series of reform measures for streamlining customs clearance and inspections and present new opportunities and challenges for businesses.

This article analyzes the key measures from a customs administration perspective.

Key measures in the Implementation Opinions and Notice

Enhance the credit management of enterprises

- Improve the enterprise credit data system, and accelerate the development of an enterprise credit data platform in the Guangdong FTZ by allowing governments to access the credit data of enterprises and individuals

from the integrated government information exchange system.

- Promote implementation of the categorized credit management of enterprises by adopting four levels of credit rating (i.e. A, B, C, D ratings), according to the enterprise's history relating to contributions, compliance and any penalties.
- Establish a coordinated administrative approach among government departments in granting incentives/imposing "disincentives."

Credit management has been enhanced as a result of customs management reform. On 3 March 2018, the Customs General Administration (GAC) released new customs credit management measures for enterprises (GAC Order No. 237)⁶, which revised the authorized enterprise (i.e. authorized economic operator (AEO)) rules in China. Under an AEO mutual recognition agreement, advanced authorized enterprises are entitled to reciprocal customs clearance benefits, including a lower inspection rate. Currently, Mainland China has signed AEO mutual recognition agreements with 36 jurisdictions. Enterprises should apply for AEO recognition to fully enjoy the benefits of the customs management reform.

Promote the establishment of an intelligent customs data platform

- Accelerate the establishment of an "Internet + Customs" data platform and develop online customs services through a single website covering various customs services.
- Establish a global declaration system to provide a "one-stop" solution for international trade clearance and multinational customs dispute resolution.
- Create an import-export commodity tracking system in the Nansha New Area, based on the customs data platform. This system will enable the collection of information on commodities from production and trade for circulation to consumers, and promote innovation in product quality and a safety supervision model.
- Launch a "China International Trade Single Window" website in the pilot FTZ and expand the functionality of the website, such as by adding an airline and railway manifest declaration function.

The establishment of an intelligent customs data platform will provide convenient customs clearance services for enterprises in the GBA. At the same time, however, the enhanced level of customs supervision likely will increase the pressure on companies to ensure that their import/export declarations are accurate and complete. Guidance published by the GAC in 2018 (*Bulletin on Revised Customs Declaration Form Reporting Requirements for the Import/Export of Goods* (Bulletin [2018] No. 60))⁷ sets increased reporting requirements regarding the price affected by a "special relationship" between the parties and royalty payments

relating to imported goods. Therefore, it is important for companies to meet the compliance requirements in the customs "big data" management environment.

Promote "inventory before declaration" for bonded goods in cross-border e-commerce

Cross-border e-commerce operators can adopt the "inventory before declaration" model in the customs special supervision area within the pilot FTZ (that is, count the goods first, and file the customs declaration form later).

This model should improve the accuracy of customs declaration data, and make the internal management of enterprises more coherent. Although the front-line customs supervision may be less involved, the follow-up customs inspection will be strengthened. It is important for enterprises engaged in cross-border e-commerce business to timely adjust and improve their internal control and information technology systems to maintain accurate compliance records.

Support Guangdong-Hong Kong-Macao "quick-path" clearance

- Simplify the Guangdong-Hong Kong-Macao customs clearance procedures.
- Continue reforms in the Qianhai Shekou Area on rapid cross-border clearance among the three regions.
- Allow ULD (Unit Load Device) build-up and cargo handling services (which previously were provided in the Hong Kong airport) in eligible special customs supervision areas of Mainland China before relevant goods is shipped to the Hong Kong airport, aiming to form a quick path for air cargo exports through the Hong Kong airport.

Enterprises may consider using quick-path clearance to increase their air cargo export efficiency. In the meantime, enterprises should enhance their internal management of commodity coding and price and other declaration information to ensure accuracy.

Promote "one-time inspection" for customs clearance

- Explore ways to build a Guangdong-Macao joint inspection area and promote the innovation of a "one-time inspection, one-time release" customs clearance model in Hengqin port.
- For Zhuhai (Guangdong)-Macao travelers on the Hong Kong-Zhuhai-Macao Bridge, optimize the customs clearance model of "collaborated inspection and one-time release"; for vehicles and freight traveling on the bridge, optimize the customs clearance model of "one-way inspection, information sharing, mutual recognition of results," to fully implement the "one-time inspection, one-time release" method.

The measures relating to the Hong Kong-Zhuhai-Macao Bridge will improve clearance efficiency between Guangdong and Macao, and should promote the mobility of people and goods between the two regions.

Continuing the regulatory reform of the special customs supervision area

- Implement a classified supervision method for different statuses of goods (e.g. bonded and non-bonded, overseas and domestic).
- Expand the scope of implementation from logistics and warehousing enterprises to eligible trading, production and process enterprises.
- Allow free transshipment/consolidation/distribution of different statuses of goods within the special customs supervision area before they are transported to international and domestic markets.
- Carry out testing, maintenance and remanufacturing of certain products domestically and abroad on a pilot basis. With controllable risks, carry out the remanufacturing business for imported numerical control machines, engineering equipment and communication devices. Support the innovative customs supervision model for the maintenance business for aviation and foreign cruises and vessels.
- Support the bonded warehousing for artwork entering and exiting between two special customs supervision areas in the pilot FTZ, or between the special customs supervision area and overseas.
- Support the bonded warehousing of parallel imports of automobiles in the qualifying pilot FTZ.

The regulatory reform of the customs special supervision area is conducive to the development of enterprises' business. In the meantime, the customs authorities will strengthen their follow-up supervision to control risks; for instance, customs can examine/audit bonded goods and the operation status of enterprises within the area. Therefore, enterprises should focus on improving their internal control systems and maintaining their compliance records by means of internal audits, self-inspection, etc.

Comments

Deloitte China has been monitoring the overall development of the GBA and has been engaging in ongoing dialogues with the governments, business associations and companies within the area.

Deloitte China provides a full range of professional services and supporting tools in relation to the GBA, with the aim of helping governments improve the business environment and offer investors diversified investment options, collaborative solutions and innovative business models.

Deloitte China will conduct a series of marketing activities and publications in relation to the GBA initiative. Connect us through Deloitte China's WeChat, Facebook and our website for more details.

Reference:

¹ Data from the official website of the [China Council for the Promotion of International Trade](#)

² See the official website of the China (Guangdong) Pilot Free Trade Zone for more details:
http://www.china-gdftz.gov.cn/zcfg/zh/201805/t20180524_4258.html#zhuyao.

³ See the official website of the NDRC for more details:
http://www.ndrc.gov.cn/gzdt/201707/t20170703_853878.html.

⁴ See the official website of People's Government of Guangdong Province for more details:
http://zwgk.gd.gov.cn/006939748/201808/t20180828_779360.html.

⁵ See the official website of the State Council of the People's Republic of China for more details:
http://www.gov.cn/zhengce/content/2018-11/23/content_5342665.htm.

⁶ See the official website of the General Administration of Customs, P. R. China for more details:
<http://www.customs.gov.cn/customs/302249/302266/302267/1471687/index.html>.

⁷ See the official website of the General Administration of Customs, P. R. China for more details:
<http://www.customs.gov.cn/customs/302249/302266/302269/1897372/index.html>.

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