

税务快讯

中国（上海）自由贸易试验区 海关施行企业自律管理制度



简介

上海海关于 2014 年 7 月 4 日颁布第 32 号公告，公布了在中国（上海）自由贸易试验区（以下简称“自贸区”）实施区内企业自律管理的相关规定。企业自律管理制度旨在鼓励企业向海关主动披露自身的关务管理问题，海关则将酌情予以减免处罚。自律管理作为自贸区的创新措施之一，将有望在上海乃至全国进行复制推广。第 32 号公告自公布之日起施行。

制度要点

适用企业

自贸区内经海关注册登记的企业均可参与自律管理。

自律管理内容

参与自律管理的企业可向海关报告自行发现的涉及以下方面的关务违规问题：

- 一般贸易进出口活动
- 加工贸易及保税进出口活动
- 减免税货物（含不作价设备）进出口活动
- 报关、保税物流及免税品销售等进出口活动
- 其他与进出口行为和生产经营活动相关的行为

自律管理下可能获得的处罚减免

海关可依法酌情给予以下处罚减免：

- 从轻、减轻或者不予行政处罚
- 企业已在规定时限内补缴相应税款，但补缴税款滞纳金确有困难的，减免滞纳金
- 不予调低企业管理类别
- 企业整改措施及时到位，且审查内容全面，内部质量控制体系完备的，不将企业列入下一年度海关常规稽查

德勤观点

自律管理制度的建立为海关和广大企业提供了有效的风险管理工具，该举措呼应了《海关稽查条例》征求意见稿(2014年6月版本)中的对应条款以及有关发挥社会中介机构作用的内容。相关企业可考虑借助海关专家的力量开展常规自查，识别并向海关主动报告问题，以便在自律管理机制下获得处罚减免。

许多国家的海关都已建立类似的制度作为企业合规管理措施之一，以避免高昂的稽查及诉讼成本，同时保证税款的征收。中国海关有望借鉴其他国家在这方面的经验，在报告流程及文件要求方面发布进一步的指引。希望参与自律管理的企业应密切关注这方面的最新发展并适时征询专家的意见。

如您有任何问题，请联系：

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Tax Newsflash



Voluntary Disclosure Program Introduced in China (Shanghai) Pilot Free Trade Zone

Introduction

In a bulletin issued on 4 July 2014 (Bulletin 32), Shanghai Customs introduced a pilot Voluntary Disclosure Program (VDP) in the China (Shanghai) Pilot Free Trade Zone (FTZ) that aims to encourage companies to voluntarily report noncompliance with the Customs rules and regulations, in exchange for potential relief from penalties associated with the noncompliance. It is anticipated that the VDP eventually will be rolled out to the city of Shanghai, and then nationwide. Bulletin 32 applies as from the date of issuance.

Highlights of VDP

Qualifying taxpayers

All companies registered with Customs in the FTZ can participate in the VDP.

Reportable noncompliance

A company participating in the VDP can report to Customs any noncompliance associated with:

- Imports/exports under general trade;
- Imports/exports under processing trade, and those relating to bonded goods;
- Goods eligible for duty relief (including equipment supplied for no consideration by a foreign investor for processing trade purposes);
- Customs declarations, bonded logistics and sales of duty-free goods; and
- Any other activities related to import/export operations.

Potential relief for participation in the VDP

The Customs authorities can grant the following relief to a company that comes forward and reports its noncompliance:

- Waiver or reduction of administrative penalties;
- Waiver or reduction of the late payment surcharge, provided the underpaid duty was collected within the prescribed timeline and the company had difficulties in paying the surcharge;
- No downgrading of the Customs compliance rating for the company; and
- Exclusion from the Customs audit list for the following year, provided the company has rectified its noncompliance and improved its internal controls.

Deloitte comments

Combined with the measures relating to the voluntary reporting of noncompliance and the role of intermediaries that were added to a discussion draft of the Customs Audit Regulations in June 2014, the VDP should provide an effective Customs risk management tool for both Customs and taxpayers. Affected companies should consider conducting regular self-reviews with the assistance of Customs professionals to identify and report noncompliance under the VDP and seek potential relief from penalties, surcharges and downgrading.

A number of countries have used voluntary compliance programs as a means to facilitate compliance; avoid costly audits, litigation, etc.; and improve revenue collection. The Chinese Customs authorities are expected to use the experience gained by their counterparts in such jurisdictions to issue further guidance on the process and requirements for reporting and supporting documentation, etc. Companies that wish to participate in the VDP should closely monitor future developments and consult professionals where necessary.

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