

税务快讯

海关全国稽查全面升级 立即行动!



背景

自海关稽查行动高峰从 9 月伊始，临近年末中国海关又在全国范围内铺开了新一轮更为深入、更有针对性的稽查行动。这一轮稽查行动将从现在持续至 2014 年 12 月底，针对企业集团的全国稽查将涉及集团内所有相关的境内成员企业。

重点稽查对象

本轮海关稽查行动仍将涵盖一般贸易、加工贸易，及减免税等业务。结合 2013 年及今年前三季度的稽查动态，预计跨国企业集团特许权使用费（无论是否已支付）将继续成为海关审核的重点。就产品和行业而言，游艇、公务机、高档汽车、地毯、奶粉、出钞机，以及如扩音器等电子产品将作为重点受到格外关注。

海关创新稽查手段

鉴于本轮稽查时间紧、任务重，在海关内部资源有限的情况下，预计海关将采取创新稽查手段开展工作。例如，海关有望继续推广之前在部分直属海关试点的企业自律管理制度。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，海关则将酌情予以宽大处理。试点企业比较关心的自律管理制度中有关行政处罚、滞纳金减免的处理标准等有望得到进一步明确。

海关同时将考虑引入第三方社会中介协助稽查，包括鼓励企业在自律管理中借助专业机构开展自查自报。

德勤观点

在年末的海关稽查中，由于企业正专注于财年的收尾工作，往往处于不利地位，通常需要在极短的时间内向海关提交相关资料并作出应对，且有被移交海关缉私部门的风险，而这将引起管理层对于公司法律与企业声誉问题的极大顾虑。若查实不合规情形，则将对企业当年的营收状况造成负面影响，而企业往往事先没有对这部分财务影响进行预估。

因此，企业应立即采取行动，变被动为主动。在接下来的两个月时间里，进出口企业，尤其涉及上述重点稽查领域、进口商品及行业的相关企业应考虑立即开展自查，以评估相关风险，并在财务上做相应计提。若发现问题，企业应及时启动与海关的沟通机制并在合适的情形下运用自律管理制度。在自律管理下，是否在海关介入之前开展自查，对于能否获得处罚减免至关重要。考虑到时间的紧迫性，企业亦可考虑借助第三方海关事务专家的力量开展自查，以便确保自查报告的质量。

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Tax Newsflash

National Customs Audits to Intensify Action Now!



Background

September marked the start of the peak season for Chinese Customs audits for 2014, and, as the year-end approaches, the Customs authorities are stepping up their investigation activities, but now with a new emphasis on “national” audits, that is, audits covering all affected Chinese companies within a group.

Target areas

While Customs' audits will continue to focus on normal trade, processing trade and duty relief operations, it appears that, based on audit results of 2013 and the first three quarters of 2014, royalty payments (regardless of whether paid), especially those of multinational groups, will be a principal target area in the fourth quarter of 2014. Specific products under scrutiny include yachts, business aircraft, luxury cars, blankets, milk powder, ATM machines and electrical products (such as microphones).

Innovative Customs audit approach

Considering this round of intensive targeted audits and the limited internal resources of the Customs authorities, they are likely to adopt innovative approaches. For example, the Customs authorities may push for an extension of the Voluntary Disclosure Program (VDP), which has been piloted in various regions for the past several months. The VDP aims to encourage companies to voluntarily report noncompliance activities with Customs in exchange for relief from penalties. The authorities are expected to further clarify certain aspects of the VDP, especially with respect to the mitigation or reduction of penalties and interest surcharges.

It also is possible that the Customs authorities will involve third-party agencies to assist with audits, including encouraging companies to engage such agencies to carry out self-inspections of import and export activities.

Deloitte comments

In Customs audit cases, especially audits initiated at year-end, companies often are at a considerable disadvantage due to the condensed timeframe to respond to Customs, and the risk that the case may be referred to the anti-smuggling bureau, which could create legal and reputational issues for the company. Any noncompliance identified by Customs will have a negative impact on a company's profit and loss accounts, which the company may not have factored in.

A proactive approach to Customs audits is critical. Companies, especially those conducting business in targeted areas, should consider performing self-inspections to assess potential risks and make provisions, where necessary. If any noncompliance comes to light during a self-assessment, the company should immediately contact Customs and take advantage of the VDP, if possible. Potential relief from penalties usually is more encouraging if the noncompliance is reported to Customs before an audit is initiated. Considering the timeline pressures, assistance from third party agencies also could be considered to ensure the quality of the voluntary disclosure.

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