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Reform and Development of China's Tariff System

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Major Content

- 中国海关的概况Overview of China Customs
- 中国的关税制度China's Tariff System
- 近年来中国海关的主要改革内容Reforms of China Customs in Recent Years
- 当前税收征管中的重点问题Priorities in Customs Revenue Collection At Present

第一部分 Part I

中国海关概况 Overview of China Customs



- 基本职能 Basic Functions
- 机构设置 Organizational Structure
- 海关队伍 Customs Personnel
- 法律体系 Legal Framework
- 2007年主要业务指标 Major Operations
Figures of 2007



概况 - 基本职能

Overview-Basic Functions

中华人民共和国海关是国家的进出关境（以下简称进出境）监督管理机关。海关依照本法和其他有关法律、行政法规，监管进出境的运输工具、货物、行李物品、邮递物品和其他物品（以下简称进出境运输工具、货物、物品），征收关税和其他税、费，查缉走私，并编制海关统计和办理其他海关业务。
《中华人民共和国海关法》第二条

Article 2 of the Customs Law of the PRC stipulates that the customs of the PRC is a government agency responsible for supervision and control over all arrivals in and departures from the Customs territory (hereinafter referred to as the territory) of the country. According to this Customs Law and other laws and regulations, China Customs exercises control over inward and outward means of transport, goods, baggage, postal items and other articles, collect Customs duties and other taxes and fees, prevent and combat smuggling, compile Customs statistics and handle other Customs operations.



概况 - 机构设置

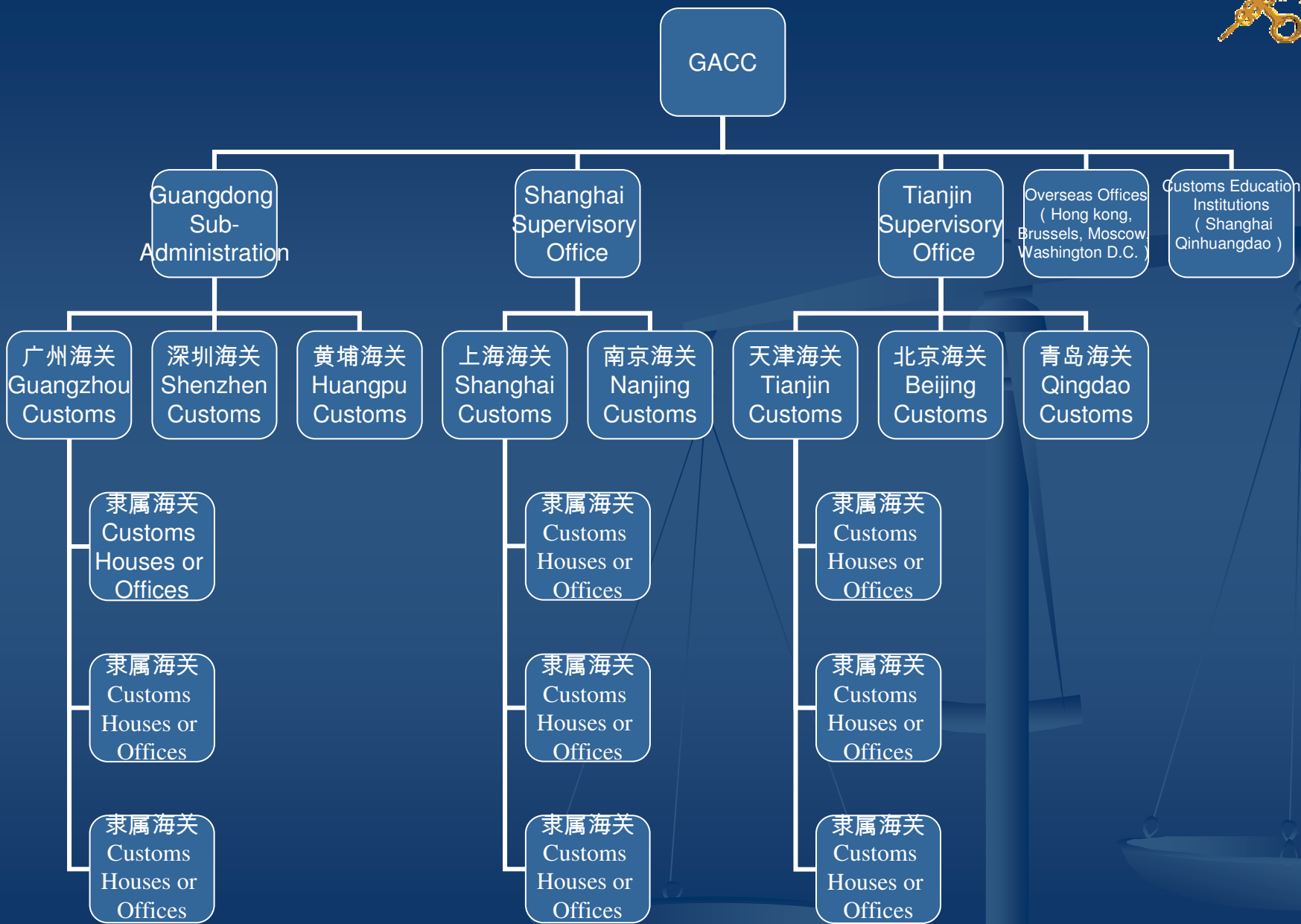
Overview - Organizational Structure

国务院设立海关总署,□统一管理全国海关。国家在对外开放的口岸和海关监管业务集中的地点设立海关。 According to Article 3 of the Customs Law, The State Council sets up the General Administration of Customs, which is charged with the responsibility of carrying unified administration of all the customs offices throughout the country. Customs offices are set up by the State at ports of entry open to foreign trade and at places and regions that require concentrated Customs operations.

海关的隶属关系,□不受行政区划的限制。海关依法独立行使职权海关总署负责。

“The subordination of one Customs office to another shall not be restricted by administrative divisions. The Customs offices exercise their functions and powers independently in accordance with the law and are accountable to the General Administration of Customs.”

《中华人民共和国海关法》第三条





概况 - 海关队伍

Overview – Customs Personnel

- 实行准军事化管理 Paramilitary Management
- 海关现有公务员48000人，技术人员3000人，另有中央委派9000武警协助监管和执法

48,000 civil servants, 3000 technical personnel, with 9000 armed policemen assisting in customs control, inspection and enforcement.

- 实行关衔制度 Customs Rank System

概況 - 法律体系

Overview – Legal Framework

GACC Bulletins (>200 pcs)

GACC Rules (106)

Administrative Regulations (15)

Laws (2)



概况 - 业务管理制度



Overview- Operational Management System

- 通关监管 Clearance operations
- 税收征管 Customs revenue collection
- 加工贸易和保税监管 Processing trade and bond operations
- 贸易统计 Trade statistics
- 海关稽查 Audit-based control and risk management
- 打击走私 Counter-smuggling
- 口岸管理 Port management



概况 - 2007年主要业务指标

Overview- Major Operations Figures of 2007

- 征税额 Revenue collected
- 报关单量 Number of declaration forms
- 进出口货值 Import and export value
- 监管行邮情况 Passenger operations and control over postal and express items



第二部分

中国的关税制度

Part II China's Tariff System

- 关税政策的形成机制 Formulation of Tariff Policies
- 关税税率及商品分类结构 Tariff Rates and Commodity Classification Criteria
- 征管作业模式 Model of Revenue Collection Operations

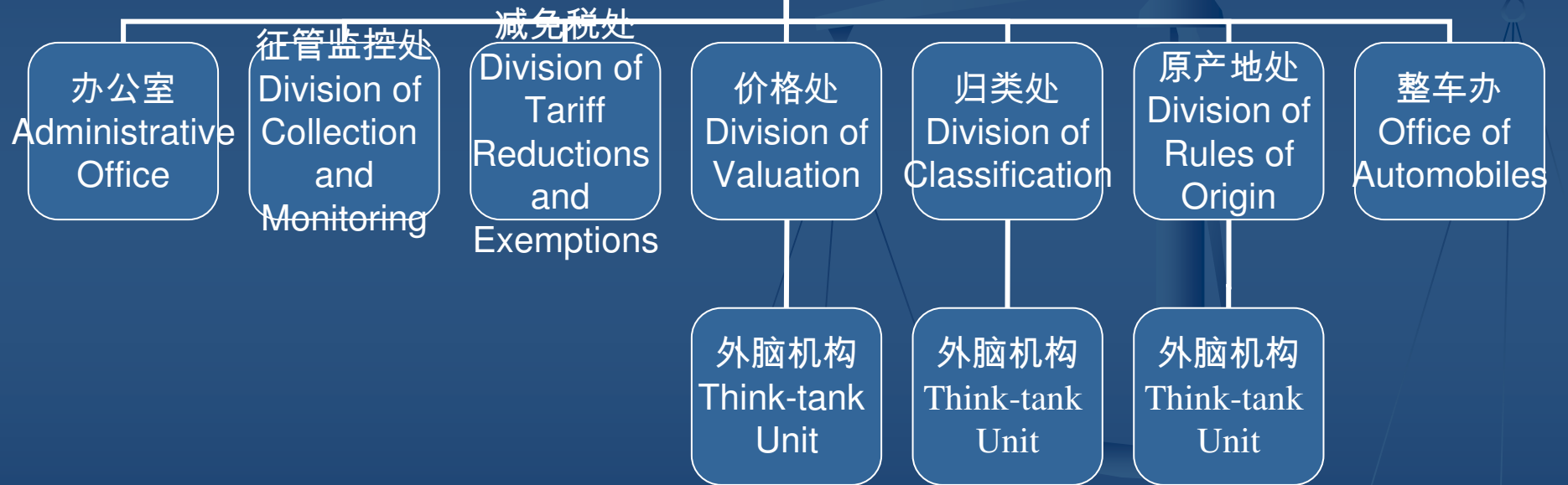


关税制度 - 形成机制

Tariff System - formulation mechanism

- 国务院税则委员会 State Council Customs Tariff Commission
- 海关 Customs
 - 海关总署关税司 Department of Customs Revenue Collection

关税征管司
Department of
Customs
Revenue
Collection



关税制度 - 商品分类结构 Tariff



System-commodity classification criteria

➤ 《协调制度》 Harmonized System (Harmonized Commodity Description and Coding System)

- 1992版: 1992 Edition
- 1996版: 1996 Edition
- 2001版: 2001 Edition
- 2007版: 2007 Edition





2007版《协调制度》修订情况

Revisions of the 2007 Edition of HS

项目Items 内容Content	类注 Section Notes	章注 Chapter Notes	子目注 释 Sub- heading Notes	税目 Headings	子目 Sub- headings	章标题 Chapter Title
新增 (条) Added	1	12	2	5	233	—
删除 (条) Deleted	0	2	2	28	378	—
条文修改 (条) Terms Revised	8	42	15	22	41	1
合计 (条) Total	788					

修改章节分布情况

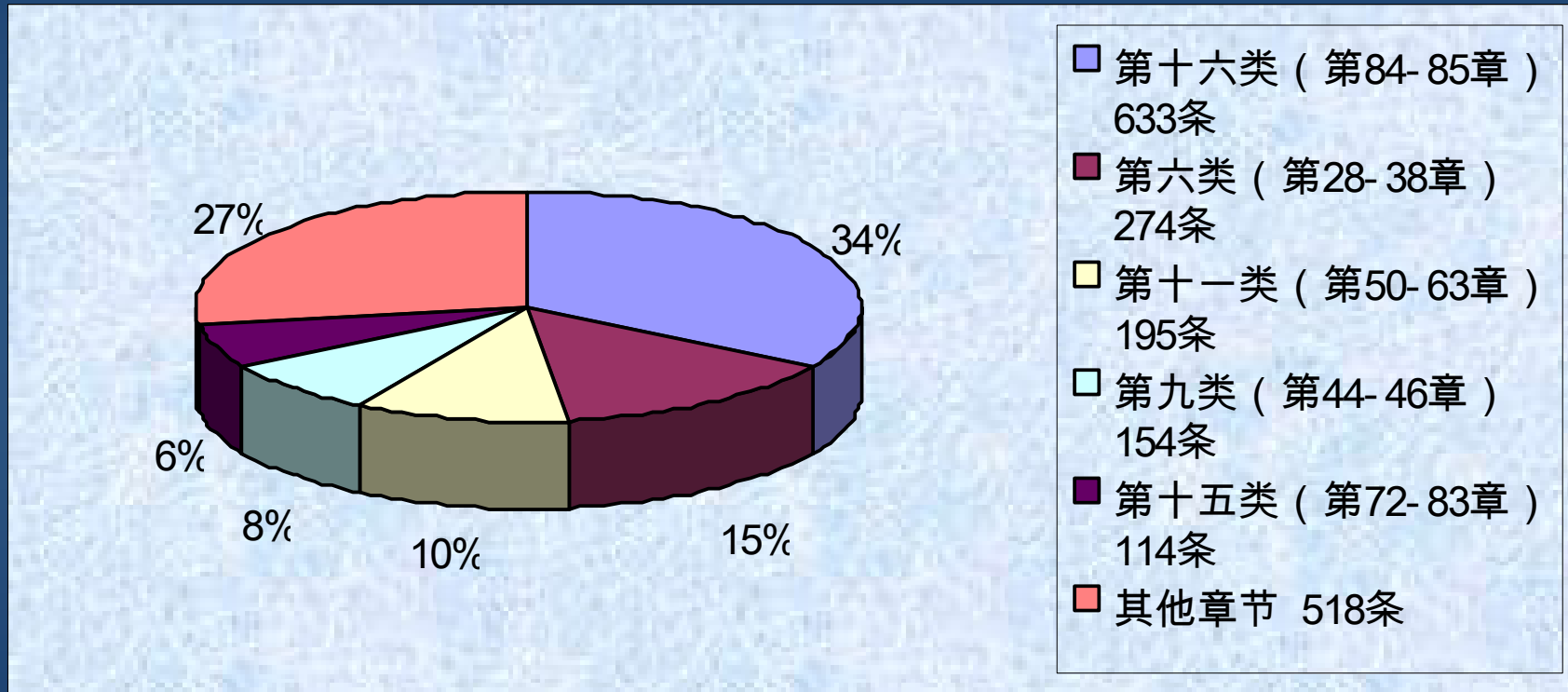
二〇〇七年版

协调制度

HS 2007



Distribution of Revisions in Sections and Chapters





关税制度 - 税率设置 Tariff System-setting of tariff rates

- 最惠国税率 MFN rate
- 协定税率 Conventional rate
- 特惠税率 Special preferential rate
- 普通税率 general rate
- 关税配额税率 tariff quota rate
- 暂定税率 interim rate

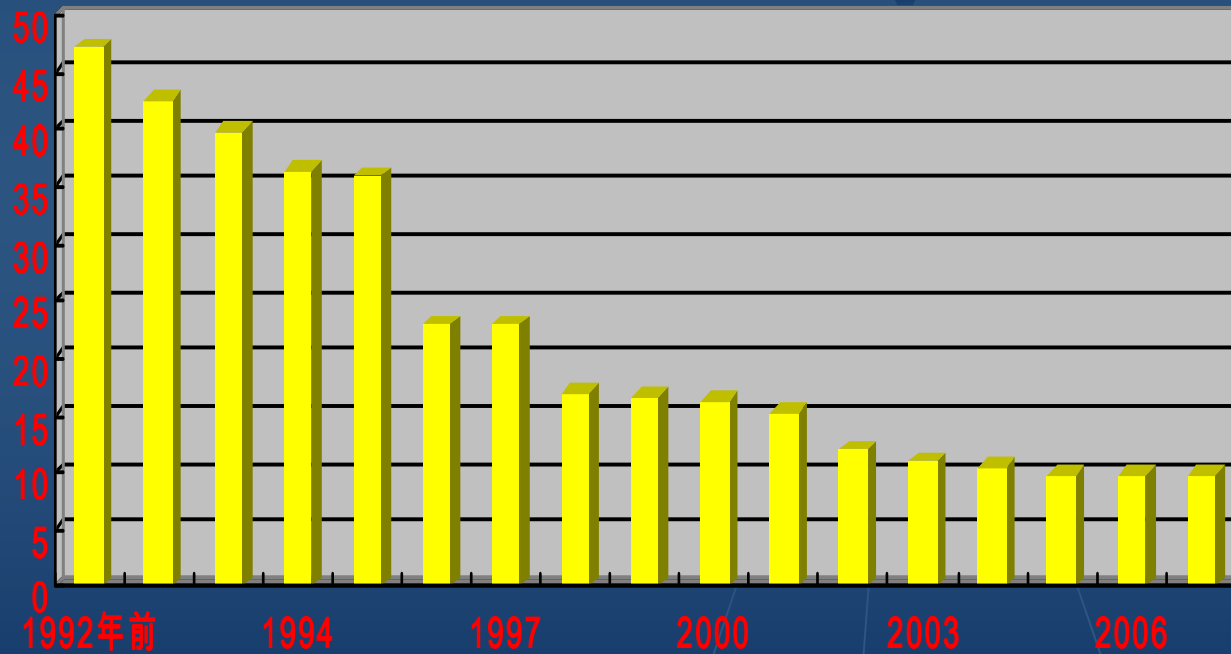


特惠和协定税率 Special Preferential Rate and Conventional Rate

- CEPA (香港、澳门): CEPA (Hong Kong, Macao)
- 东盟: ASEAN
- 老柬缅: Laos, Cambodia and Myanmar
- 台湾农产品: Agricultural products from Taiwan
- 巴基斯坦: Pakistan
- 亚太5国: the 5 Asia-Pacific countries
- 非洲最不发达国家: LDCs in Africa



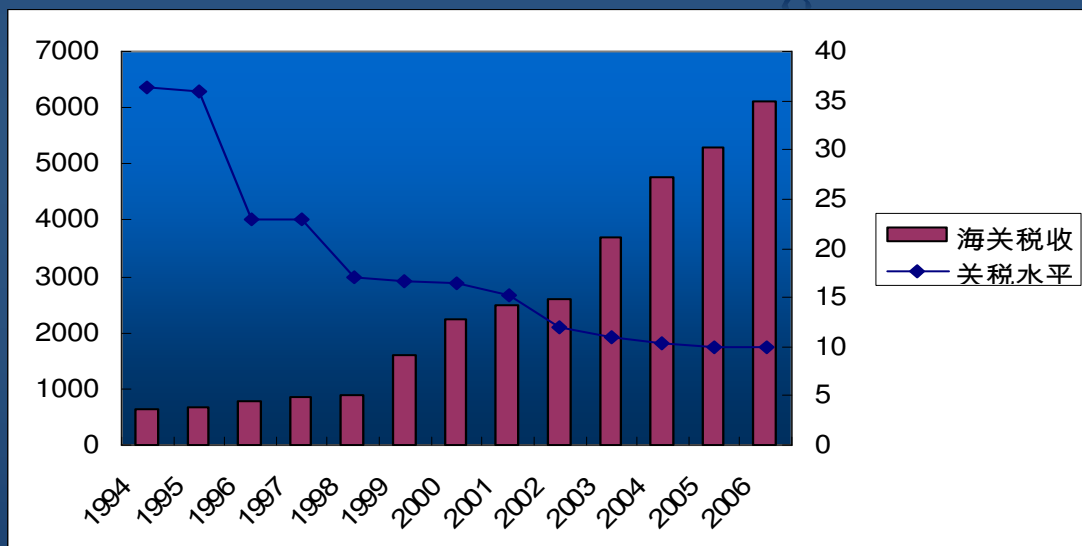
关税制度 - 关税水平 Tariff System- tariff level



■ 税率 Tariff Rate



关税制度 - 关税水平 Tariff System- tariff level



System- operation model of revenue collection

基层海关

local customs

报关单电子数据申报
electronic declaration of data contained in
declaration forms

直属海关

regional customs

集中审单
concentrated inspection of documents

基层海关

local customs

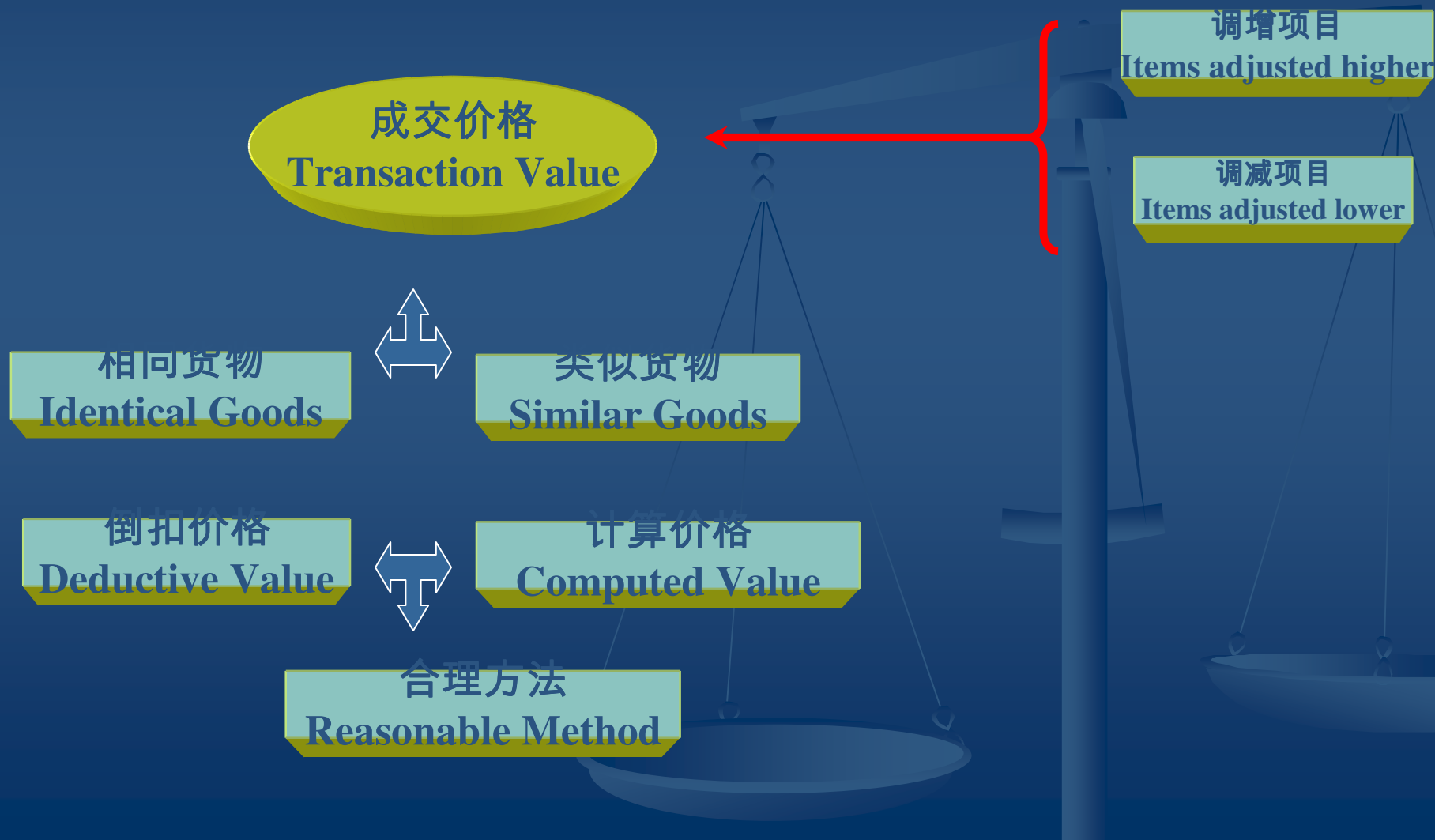
接单审核/征收税费
receipt and inspection of declaration /
collecting duties, taxes and charges

查验
Inspection
and
examination

放行Release

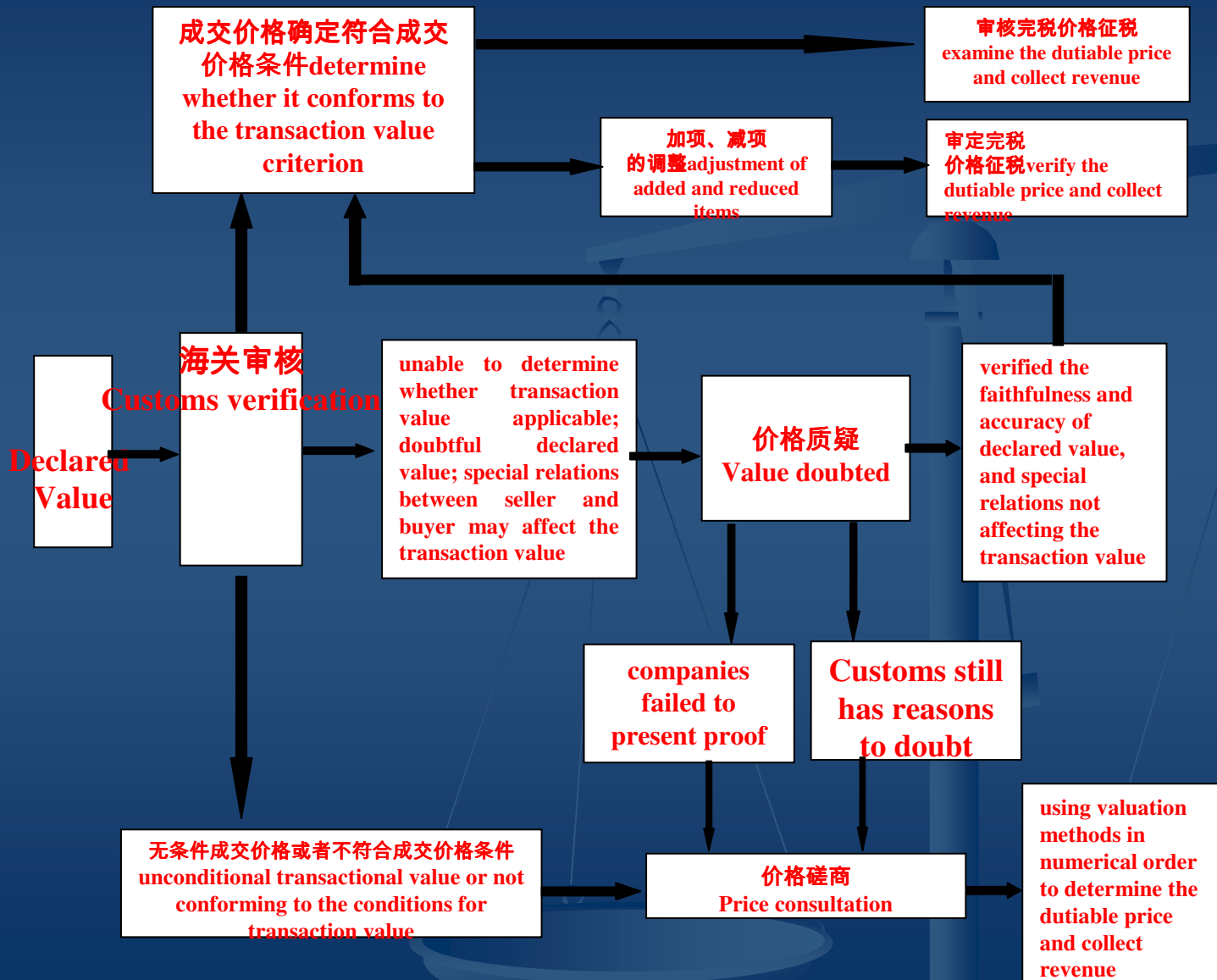


征税-估价办法 Revenue Collection-Valuation Methods



Flow Chart of Valuation

估价工作流程图




征税-归类

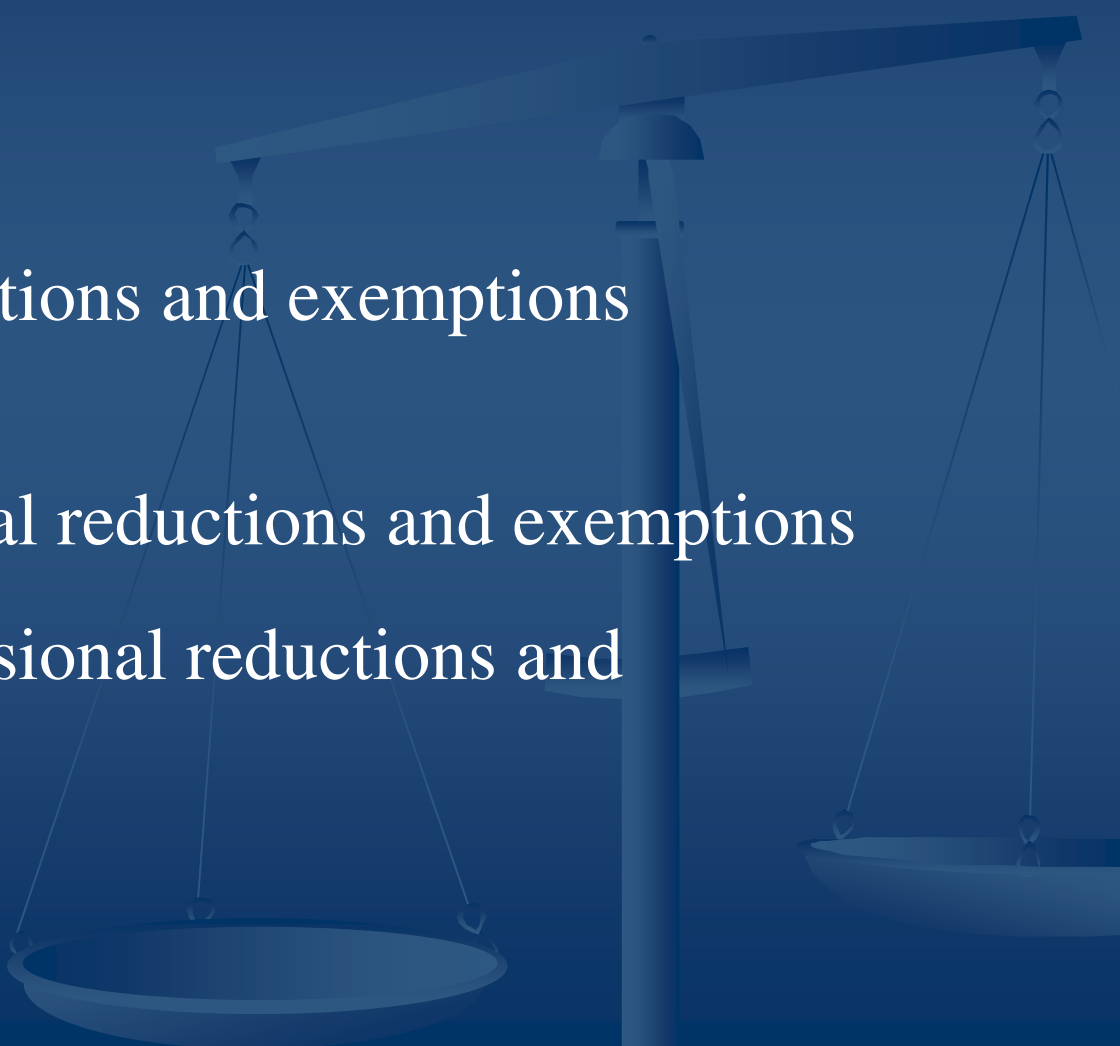
归类工作流程图



征税—原产地 Revenue Collection-Rules of Origin

- 优惠贸易项下的原产地规则 preferential rules of origin
 - 非优惠贸易项下的原产地规则 non-preferential rules of origin
- 

征税—减免税 Revenue Collection-Reductions and Exemptions

- 法定减免税 reductions and exemptions prescribed by law
 - 特定减免税 special reductions and exemptions
 - 临时减免税 provisional reductions and exemptions
- 



Part III

Reforms of China Customs in Recent years

- 税收政策的调整 Adjustment of tax policies
- 征管作业流程的改革 Reforms of operational processes of revenue collection

改革—税收政策Reforms-tax policies

- 调整进出口暂定关税adjusted interim tariff rate on certain imports and exports
- 增补加工贸易禁止和限制类目录added items to the lists of prohibited and restricted items in processing trade
- 调整消费税政策adjusted consumption tax (excise) policies
- 调整出口退税政策adjusted tax rebate policies

管理理念现代化

Modern Management Philosophies



管理理念由“由物及人”向“由人及物”转变，引入企业“客户管理”和现代风险管理方法

Shift of “from goods to persons” to “from persons to goods”; introduction of “client management” and modern risk management methods



管理制度现代化

Modern Management System

- 推行纳税人管理制度 Adopted tax-payers management system
- 实施风险管理 adopted risk management
- 建立现代稽查制度 established modern audit-based control system
- 建立税收担保制度 established revenue bond system

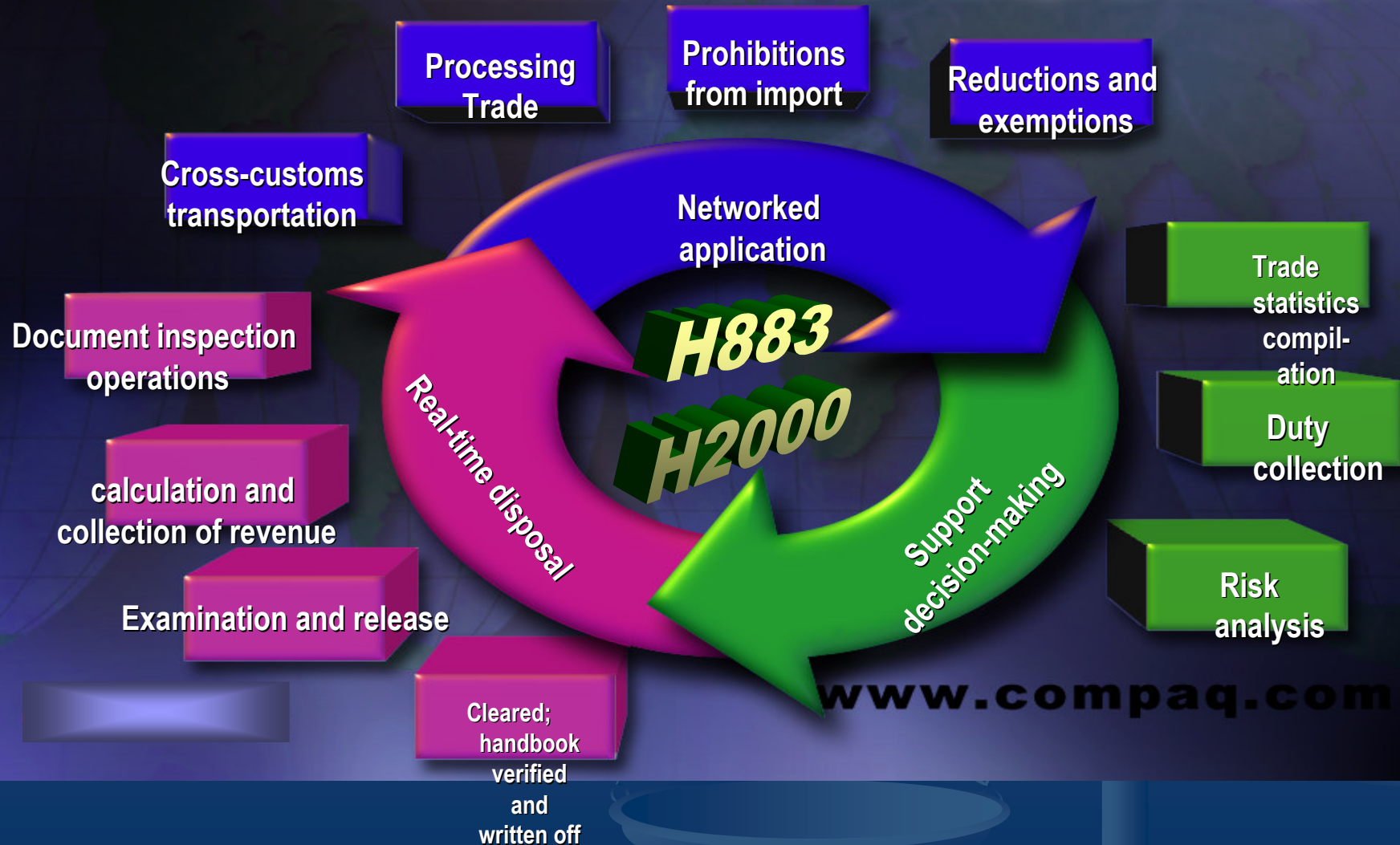


信息技术现代化

Application of Information Technologies

- 建立电子口岸数据中心(外部网)Established E-Port Data Center (Extranet)
- 全面应用H2000自动通关系统，取代H883/EDI (内网)fully adopted H2000 automatic clearance system to replace H883/EDI system (Intranet)

Functions of the H2000





贸易便利化

Trade Facilitation

- 集中、区域审单

regional concentrated document inspection center

- 大通关integrated clearance project

- 预申报、预归类、预审价

• advance declaration, advance classification, advance valuation

- 网上支付及担保on-line payment and bond

Part IV



Priorities in Revenue Collection at Present

- 打击价格瞒骗问题 Fighting price frauds
- 开展税收质量考核问题 conducting quality evaluation in revenue collection
- 加强出口征税管理问题 enhancing management of revenue collection in exportation



谢谢!

Thank you!