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中国特殊监管区域的发展历程与 海关管理

Development of Chinese Special Customs Control Areas and Customs Administration

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一、中国特殊监管区域的发展历程

Part I: Development Process



(一) 特殊监管区域发展历程简要回顾

I. Brief Overview

1、1990年--1996年，起步发展期。标志为1990年6

月，国务院批准在上海外高桥设立保税区。1990-1996: starting stage.

Symbolized by the establishment of Shanghai Waigaoqiao Bonded Area in June 1990 with the approval of the State Council.



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- 2、1997年--2004年，快速发展期。标志为国务院批准设立多种特殊监管区域（保税物流园区、出口加工区、钻石交易所等等）。1997-2004: fast development stage. Symbolized by the establishment of various special customs control areas with the approval of the State Council (bonded logistics parks, export processing zones, diamond exchange, etc.)



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- 3、2005年以来，整合转型期。标志为国务院批准在上海洋山设立保税港区。 As of 2005: integration and transformation stage. Symbolized by the establishment of Yangshan Bonded Port Area in Shanghai with the approval of the State Council.



(二) 特殊监管区域种类及数量

Types and Number of Special Customs Control Areas



截止2008年4月共批准设立93个特殊监管区域 其中：

By April 2008, there are 93 such areas.

保税港区：5个 Bonded Port Areas: 5

综合保税园区：2个 Composite Bonded Industrial Parks: 2

保税区：15个 Bonded Areas: 15

保税物流园区：8个 Bonded Logistics Parks: 8

出口加工区：60个 Export Processing Zones: 60

上海钻石交易所、珠海跨境工业区、中哈霍尔果斯国际边境合作中心

Shanghai Diamond Exchange, Zhuhai-Macao Industrial Area
and China-Kazakhstan Horgos International Border
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(三) 特殊监管区域发展现状及其特点

Status Quo and Characteristics



- 1、特殊监管区域招商引资成效显著，综合实力不断增强，成为中国外资高度集聚区和地区经济的重要增长点。

Remarkably effective in attracting investment; overall strength is increasing; concentration of huge foreign investment; important engines for regional economic growth.

以保税区为例，截至2006年底，中国保税区累计批准设立企业4.4万家，其中外商投资企业2.0万家，吸引投资额720.51亿美元，合同利用外资381.86亿美元。2006年，中国保税区实现销售收入达到10136.2亿元，相当于2000年的6.7倍、1996年的30.0倍；完成税收达到608.89亿元，相当于2000年的3.2倍、1996年的46.9倍。

By the end of 2006, in Chinese bonded areas, 44,000 enterprises had been set up (20,000 are foreign-invested ones) and attracted \$72.051 billion investment, with the contract foreign investment standing at \$38.186 billion. In 2006, sales revenue in Chinese bonded areas reached \$1,013,620,000,000 (\$1.01362 trillion), equivalent to 6.7 times that of 2000 or 30 times that of 1996. Tax revenue reached RMB60.889 billion yuan, equivalent to 3.2 times that of 2000 or 46.9 times that of 1996.



2、特殊监管区域整体功能得到较好发挥，贸易、物流和加工功能突出。

Overall functions have been given effective play, with prominent functions in trade, logistics and processing.

国际贸易方面，2006年中国保税区进出口值达到1090.0亿美元，同比增长23.0%，占中国进出口总值的6.2%。

In terms of international trade, in 2006, import and export value in Chinese bonded areas reached \$109 billion, a year-on-year growth of 23%, accounting for 6.2% of the total value of China's foreign trade.

出口加工方面，保税区已成为中国出口加工业和高科技产业的重要基地。2006年，中国保税区实现工业总产值2592.96亿元，同比增长22.2%。

With regard to export processing, bonded areas have become important bases for China's export processing industry and high-tech industry. In 2006, Chinese bonded areas realized the total industrial output of RMB259.296 billion yuan, a year-on-year growth of 22.2%.

保税物流方面，经历了保税仓储、物流分拨、第三方物流等传统到现代的过程，其功能得到了不断的拓展与深化。2006年，中国保税区实现物流企业营业收入2579.81亿元，同比增长21.0%。Regarding bonded logistics, there has been a development process from traditional functions to modern ones, i.e. from bonded warehousing to logistics distribution to third-party logistics, with the functions expanded and deepened. In 2006, in Chinese bonded areas the turnover of logistics enterprises reached RMB257.981 billion yuan, a year-on-year growth of 21%.

3、在地方经济的发展上，特殊监管区域扮演着不可或缺的重要角色。

Playing an important and integral part in regional economic development.

以上海外高桥保税区为例：截止2006年底，上海外高桥保税区累计进出口总值1723.93亿美元；各类税收1686.83亿元，平均每平方公里税收198亿元；批准项目9564个，来自94个国家和地区；世界500强企业中有128家落户，共投资311个项目，吸引投资总额132.09亿美元；区内企业从业人数17.98万人，其中外籍工作人员8900人。

In Shanghai Waigaoqiao Bonded Areas, by the end of 2006, the accumulated import and export value reached \$172.393 billion; various tax revenue reached RMB 168.683 billion yuan or equivalent to 19.8 billion yuan per square kilometre; 9564 projects with investment from 94 countries or regions were approved; 128 of the Top 500 established presence here which invested in 311 projects, the total investment reaching \$13.209 billion; 179,800 people are employed here, among whom 8900 are foreigners.

二、中国特殊监管区域功能定位与 管理体制



II. Functions and Management System

(一) 特殊监管区域概念 Definition

(二) 特殊监管区域税收政策 Tax Policies

(三) 特殊监管区域功能定位 Functions

(四) 特殊监管区域管理体制

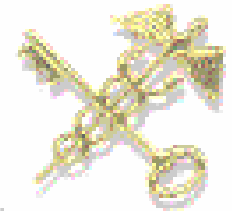
Management System

(五) 特殊监管区域运营模式

Operational Model

(六) 特殊监管区域法律体系 Legal Framework

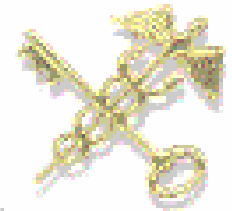
(一) 概念Definition



特殊监管区域是一些国家为了给予有别于本国关境内一般地区的特殊政策，采取特别的监管措施进行监管的区域。特殊监管区域与中华人民共和国境内的其他地区之间，应当设置符合海关监管要求的隔离设施。特殊监管区域内仅设置特殊监管区域行政管理机构和企业，除安全保卫人员外，其他人员不得在特殊监管区域内居住。特殊监管区域是海关监管的特定区域。Special Customs Control Areas are those areas where, in order to apply policies other than those applied to general areas within the customs territory of a country, the State grants special customs control policies. Between such areas and other areas within of the PRC (i.e. Elsewhere in the PRC), isolation premises compliant with customs oversight requirements shall be set up. In such areas, only the presence of administrative bodies and enterprises is allowed, and except security personnel, other people shall not reside in such areas. Such areas are specific areas under customs control.

(二) 特殊监管区域税收政策

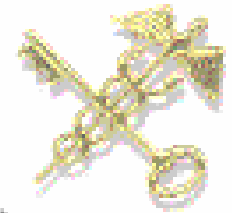
Tax Policies in Such Areas



中国海关

1、税收政策 Tax policies

- (1) 境外货物入区保税 bonded entry for foreign goods
- (2) 区内货物出境免征出口关税。国内货物入区应当征收出口关税的，海关按照有关规定征收。 Duties are exempted for exports of goods in such areas. For domestic goods entering such areas when export duties are leviable, customs will collect duties according to relevant provisions.
- (3) 国内货物入区退税 (保税区除外) Tax are rebated for domestic goods entering such areas (excluding bonded areas)
- (4) 区内加工产品不收增值税 Products processed in such areas are exempted from VAT.
- (5) 区内生产性的基础设施建设项目所需的机器、设备和其他基建物资，予以免税； Machinery, equipment and other infrastructure construction materials required for the construction of production-type infrastructure projects are exempt from duty and tax ;



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(6) 区内企业自用的生产、管理设备和自用合理数量的办公用品及其所需的维修零配件，生产用燃料，建设生产厂房、仓储设施所需的物资、设备，予以免税； The production and management equipment for own use by enterprises in such areas, the reasonable quantities of office articles for those enterprises, and the maintenance parts and components needed by those enterprises, fuels for production purposes, materials and equipment required for production plants and warehousing premises are exempt from duty and tax.

(7) 境外入区自用的交通运输工具、生活消费用品征税。 In-bound means of transport and everyday consumption articles for own use by enterprises in such areas will be subjected to duty and tax.

(8) 特殊监管区域之间的货物交易、流转不征收进出口环节和国内流通环节的有关税收。 Trade in goods and circulation of goods between special control areas are exempt from import and export taxes and other internal taxes covering domestic circulation.



2、免证及其它减免 Exemption from certificates and other exemptions and reductions.

区内与境外之间进、出的货物，除国家另有规定外，不实行进出口配额、许可证件管理。

Inbound and outbound goods between such areas and foreign territories, unless otherwise provided for by the State, are not applicable by import and export quotas and licenses.

加工贸易不实行银行保证金台帐制度，开展加工贸易不受国家和关区单耗标准限制，企业如实申报，

海关据实核销； Processing trade is not applicable by the requirement of bank deposit account. Engaging in processing trade shall not be restricted by the standards of unit consumption set by a given regional customs or the State. Enterprises declare faithfully, and customs verifies and writes off the handbooks accordingly.

设备免税无需外经贸部门审批； Exemptions from duty and tax for equipment do not need the approval of foreign trade authorities.

保税或非保税货物无存储年限限制。 No time limit for the storage of either bonded or non-bonded goods.

(三) 特殊监管区域功能定位 Functions



保税港区、综合保税园区功能：

Functions of Bonded Port Areas and Composite Bonded Industrial Parks:

- (1) 保税仓储 bonded warehousing**
- (2) 加工制造 processing and manufacturing**
- (3) 进出口贸易包括转口贸易 import and export trade (including entropot trade)**
- (4) 商品展示 commodity exhibition**
- (5) 国际采购、分销和配送 international procurement, distribution and delivery**
- (6) 国际中转 international transit**
- (7) 检测、维修、研发 test, maintenance, and R&D**
- (8) 港口作业 port operations**
- (9) 经海关批准的其他业务 other business approved by customs**



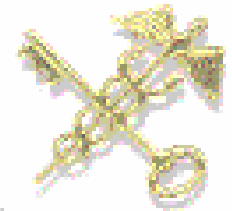
保税物流园区功能：

Functions of Bonded Logistics Parks:

- (1) 保税仓储bonded warehousing
- (2) 流通性简单加工和增值服务circulation-nature simple processing and value-added services
- (3) 进出口贸易包括转口贸易import and export trade (including entropot trade)
- (4) 商品展示commodity exhibition
- (5) 国际采购、分销和配送international procurement, distribution and delivery
- (6) 国际中转international transit
- (7) 检测、维修test, maintenance, and R&D
- (8) 经海关批准的其他业务other business approved by customs



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保税区功能：Functions of Bonded Areas:

- (1) 保税仓储bonded warehousing**
- (2) 加工制造processing and manufacturing**
- (3) 进出口贸易包括转口贸易import and export trade (including entropot trade)**
- (4) 商品展示commodity exhibition**

出口加工区功能：出口加工

Functions of Export Processing Zones: export processing

上海钻石交易所功能：钻石进出口贸易、存储、展示、委托加工和经海关批准的其他相关业务。

Functions of Shanghai Diamond Exchange: the import and export of diamonds, their storage, exhibition and entrusted processing, and other business approved by Customs

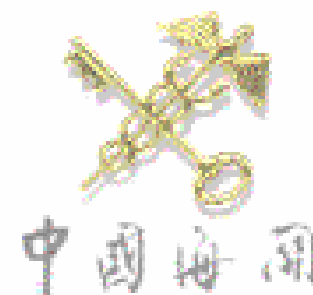
珠海跨境工业区功能：

Functions of Zhuhai-Macao Industrial Region



- (1) 保税仓储bonded warehousing
- (2) 加工制造processing and manufacturing
- (3) 进出口贸易包括转口贸易import and export trade (including entropot trade)
- (4) 商品展示commodity exhibition
- (5) 国际采购、分销和配送international procurement, distribution and delivery
- (6) 国际中转international transit
- (7) 检测维修test and maintenance
- (8) 拆解、翻新 disassembling and reconditioning
- (9) 经海关批准的其他业务other business approved by customs


中哈霍尔果斯国际边境合作中心功能： Functions of China-Kazakhstan Horgos International Border Cooperation Center



在中心区域内经营主体可从事双方国家法律均不禁止的活动。中心功能为商务洽谈、商品展示和销售、仓储运输、宾馆饭店、商业服务设施、金融服务、举办各类区域性国际经贸会议等，以此为平台，把霍尔果斯打造成中国通往中亚、西亚、欧洲的枢纽。Parties operating within the area of this center may engage in activities not prohibited by the national legal provisions of the two countries. Functions of this center include: commercial talks, commodity exhibition and sales, warehousing and transportation, hotels and restaurants, commercial services facilities, financial services, convocation of regional international economic and trade meetings, etc. Based on this platform, Horgos will be built into a hub for trade with Central Asia, West Asia and Europe.



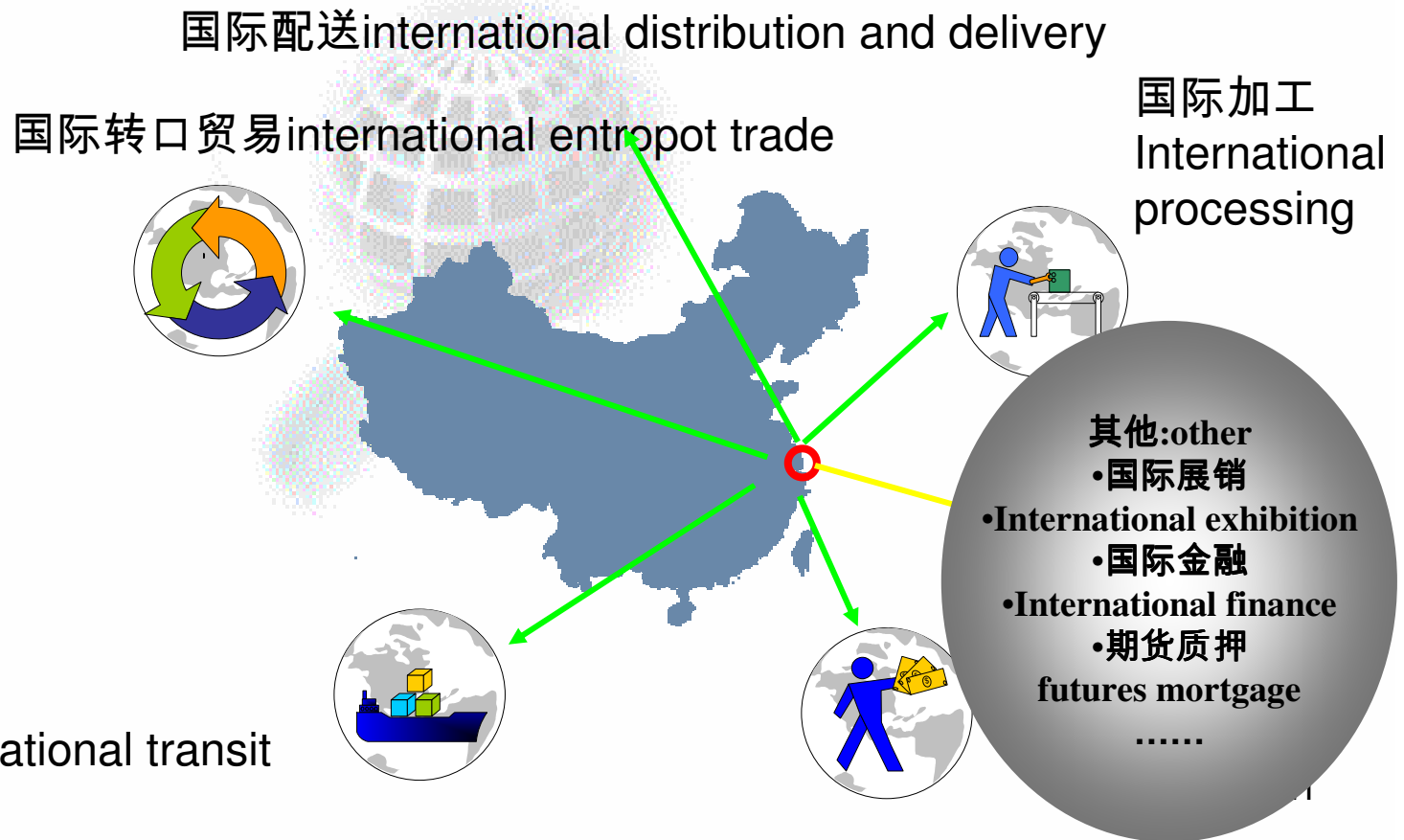
保税港区叠加了保税区、出口加工区、保税物流园区乃至港口码头通关的各项政策和功能，借鉴国际通行做法，重点发展国际中转、国际配送、国际采购、国际转口贸易和出口加工等业务。保税港区拥有港口作业、保税物流、保税加工等交织融合的功能。在我国的海关特殊监管区中，是目前我国国情下政策最开放、功能最强大、层次最高级的海关特殊监管区域。 Bonded Port Areas have integrated all the policies for and functions of bonded areas, export processing zones, bonded logistics parks and even those regarding the clearance at the port terminals. Taking stock of international prevailing practices, such areas focus on international transit, international distribution and delivery, international procurement, international entropot trade and export processing. They have multi-functions, which are a combination of port operations, bonded logistics and bonded processing. In China's special customs control areas, bonded port areas are the highest level, enjoying the most open policies grantable in the current context of China and the strongest functions.



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保税港区是保税区、保税物流园区和出口加工区功能的综合 Bonded Port Areas have integrated the functions of bonded areas, bonded logistics parks and export processing zones.



国际中转 international transit
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(四) 中国特殊监管区域管理体制 Management System



对特殊监管区域管理沿用的是中央和所在城市政府两级管理体制。特殊监管区域管理委员会作为市政府的派出机构负责特殊监管区域的行政管理、投资开发和财政,协助海关、边防、商检、外汇等行政管理机构的监管、服务活动,依法行政,确保区内的商业秩序。同时应确保所有规章和执行程序的公开、透明,接受企业的监督。最大限度地提高行政、监管、服务的效率,为区内的商业活动提供便捷、有序的环境。These areas have maintained the double management system, encompassing management both by the central government and by the local governments. The administrative committees in such areas, as agencies dispatched by local governments, are responsible for the administrative management, investment development and financial affairs in such areas, assisting customs, immigration, commodity inspection and forex authorities with their control operations and service providing. They exercise administration by law and are to ensure the commercial order within such areas. At the same time, they should also ensure the application of open and transparent rules and procedures and be supervised by the enterprises. They should also maximize the efficiency of administration, control operations and services so as to provide an enabling and orderly environment for commercial activities in such areas.

(五) 特殊监管区域运营模式 Operational Model



特殊监管区域的运营机构（管委会）应组建承担土地开发、特殊监管区域原有公共设施运营的经济实体,实行商业化运作。经济实体治理结构应充分体现向区内企业提供优质、高效、低成本服务的原则。The administrative bodies (i.e. the administrative committees) in the special customs control areas shall establish economic entities to undertake land resources development and the operation of the original public amenities existing in the special control areas, and operates commercially. The governance structure of those economic entities should fully reflect the principle of providing quality, efficient and cost-effective services to enterprises in such areas.

(六) 特殊监管区域法律体系

Legal Framework



根据国务院对特殊监管区域的批复，相关部门（商务部、海关总署、检验检疫总局、税务总局、外汇管理局等）制定了一系列法规和管理条例，从而形成特殊监管区域法律体系。According to the opinions of the State Council regarding the special customs control areas, relevant authorities (Ministry of Commerce, General Administration of Customs, AQSIQ, State Taxation Administration, State Forex Administration) formulated a series of regulations and rules, which formed the legal framework governing special customs control areas.

例如出口加工区的管理办法有：Regulations or provisions governing export processing zones:

《中华人民共和国海关对出口加工区监管的暂行办法》 Tentative Procedures of the General Administration of Customs on Customs Control in Export Processing Zones (Revised)

《出口加工区税收管理暂行办法》 Tentative Procedures on Administration of Tax Revenue in Export Processing Zones

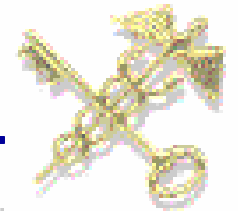
《出口加工区加工贸易管理暂行办法》 Tentative Procedures on Administration of Processing Trade in Export Processing Zones

《出口加工区检验检疫监督管理办法》 Tentative Procedures on Administration of Commodity Inspection and Quarantine in Export Processing Zones

《出口加工区外汇管理暂行办法》 Tentative Procedures on Administration of Foreign Exchange in Export Processing Zones

三、海关对特殊监管区域的管理

III. Customs Administration



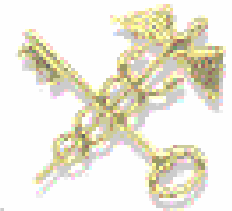
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- (一) 监管模式 Customs Control Models
- (二) 监管理念 Philosophies
- (三) 监管手段 Means
- (四) 监管对象 Objects
- (五) 监管方法 Methods

(一) 监管模式

1. Customs Control Models

在特殊监管区域实行“一线放开、二线管住、区内自由”的封闭化、信息化、集约化的严密监管模式，这有利简化海关监管手续，加快通关速度，降低商业运作成本。In special customs control areas, a strict control model is applied, based on the principles of “Open Primary Line; Strictly Controlled Secondary Line; and Freedom within the Areas”. Such areas have a closed boundary, characterized by the application of state-of-the-art information technologies and dense concentration of bond operations. This helps simplify customs control procedures, accelerate clearance and reduce commercial operational costs.



中國海關

封闭化 Closed Boundary



特殊监管区域设置符合海关监管要求的隔离设施，实行全域闭路电视监控，实现封闭式区域管理。进出特殊监管区域的车辆、货物须接受海关监管，港外车辆在未获得海关批准的情况下不得驶入保税港内。 Isolation facilities and closed circuit television monitoring and control systems that satisfy Customs oversight requirements are set up in special customs control areas to form a closed boundary for convenience of management. Inbound and outbound vehicles and goods shall be subject to customs control. Without the approval by customs, vehicles outside shall not enter the bonded port areas.



信息化

Application of Information Technologies

- 1、建立特殊监管区域信息管理系统。 Establishment of the information management system.
- 2、建立海关对特殊监管区域内企业联网监管系统。 Establishment of the networked system for control over enterprises in such areas.
- 3、建立特殊监管区域卡口联网监控系统以及保税监管车辆出入区监控系统。 Establishment of the networked in-and out-gates monitoring system and the monitoring system for entry and exit areas of vehicles for bond operations.



集约化

Dense Concentration of Bond Operations

统一机构：设立特殊监管区域海关统一管理海关事务。

Unified governing body: establishment of customs in such areas for overall management of customs operations.

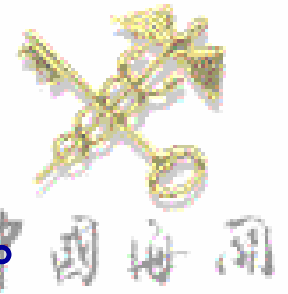
统一报关：特殊监管区域海关对海关业务实行一站式服务。


Unified declaration: one-stop services provided by customs in such areas.

统一卡口：在特殊监管区域设立一个主卡口，统一管理。

Unified in- and out-gate: establishment of a master in- and out-gate for convenience of management.

统一查验：由特殊监管区域海关负责查验业务。





(二) 监管理念，建立海关与企业的合作伙伴关系，共同发展。**Philosophy: building partnerships with enterprises for joint development**

(三) 监管手段，实现风险管理基础上的信任放行，从盲目性的单据为主向风险式的实货为重转变。**Means: release against credibility based on risk management. Shift from relying only on documents to focusing on high-risk goods.**

(四) 监管对象，实现分类管理。**Objects under Customs Control: categorized management.**

(五) 监管方法，由对单单相符的管理办法转变到单货相符的实际监管上来；由对每票货物的监管转变到以企业为单元的监管上来；由海关一家管理转变到相关部门综合管理的模式上来，通过对企业的经营活动监管实现对企业进出口货物的有效监管。

Methods: shift from document-document match to document-goods match; shift from customs control over each shipment to management of enterprises; shift from customs administration only to integrated management involving all the relevant agencies. Realizing effective control over imports and exports through management of the operations of enterprises.

四、中国特殊监管区域今后发展趋势

Future Trends



目前保税区可以仓储、加工，但不能享受出口退税政策；出口加工区仅有加工的功能，可享受出口退税政策，但没有仓储和物流功能；保税物流园区有物流、仓储的功能，可享受出口退税政策，却没有加工的功能。 Currently, in bonded areas, warehousing and processing functions are available, but without tax rebates; in export processing zones, the processing function and tax rebate are available, but without warehousing and logistics functions; in bonded logistics parks, logistics and warehousing functions and tax rebate are available but without the function of processing.

作为特殊监管区域，保税区、出口加工区、保税物流区目前分别享受着不同的优惠政策，但在不久的将来，这些区域的优惠政策将走向统一。 As special customs control areas, the bonded areas, export processing zones and bonded logistics parks are currently enjoying different favorable policies. However, the trend is, in the near future, these favorable policies will be integrated.

海关即将采取的改革措施包括： Reform Measures About to Be Taken by Customs



第一，功能整合，使各类特殊监管区域都能基本具备保税加工、保税物流两大功能。First, functions integration. This is to make available the functions of bonded processing and bonded logistics in all the special customs control areas

第二，政策整合，统一各类特殊监管区域的税收政策，包括境外入区保税、区外入区退税、区内出区征税、区内免征增值税和消费税等。Second, policy integration. This is to unify the tax policies granted to various special customs control areas, including tax rebate for entries into such areas from foreign territories and from Elsewhere of the PRC, tax collection for exits out of such special areas, exemptions from VAT and consumption tax within such areas, etc.

第三，监管模式整合，统一海关的监管模式、作业流程、操作规范和信息化管理系统，降低监管风险，提升管理效能。Third, integration of customs control models. This is to unify the control models, operational flow charts and procedures and the information management systems to reduce customs control risks and raise management effectiveness and efficiency.



谢谢！
Thank you!



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