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海关估价讲座提纲

Customs Valuation: Lecture Outline

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一、 序言

I. Foreword

·海关估价是当代海关关税制度中的重要组成部分。 Customs valuation as an important part of tariff system

·海关估价是国际贸易谈判的对象。 Customs valuation as object of international trade negotiations

·“WTO 估价协议”是世界公认的统一的海关估价制度。 WTO Customs Valuation Agreement

二、 海关估价的国际性统一规定

II. International Rules for Customs Valuation

(一) 第一个国际海关估价规定 (GATT 第七条)

1. Article VII of GATT, first international rule on Customs valuation

(二) 布鲁塞尔海关估价公约

2. Convention on the Valuation of Goods for Customs Purposes (Brussels Convention)

(三) 《关于实施 1994 年关贸总协定第七条的协议》

3. Agreement on Implementation of Article VII of GATT 1994

“估价协议”的性质：

About the “Customs Valuation Agreement”:

“WTO 估价协议”是一份以促进贸易发展为指导思想的协议，它强调海关估价应符合贸易惯例，从而使得完税价格变得可预见，避免海关估价的“武断”和“虚构”。这些思想和原则通过估价协议的价格定义和估价方法等得到体现。

“WTO Customs Valuation Agreement” aims at facilitating trade. It stresses compliance with trading practices in customs valuation, so that the duty-paying value will be foreseeable, avoiding arbitrary and fictitious valuation. This is ensured through the Definition of Value and the method of valuation in the Agreement.

目前中国的海关估价制度已全面实施 WTO 估价协议，结合我国海关估价中碰到的情况、案例具体阐述。

Now China is using the WTO Customs Valuation Agreement. Elaboration in light of cases.

进口货物的海关完税价格应该是成交价格。成交价格是指按规定的方式调整后，销售出口至进口国的实付或应付价格，而且要符合有关的条件。The duty-paying price of imported goods should be the transaction value. Transaction value refers to the price actually paid or should be paid by the importer to the seller, and it must comply to certain conditions.

实施成交价格的后果？

Consequences of transaction price?

(1) “中性” “Neutral”

(2) “可预测性” “Foreseeable”

(3) 传统的海关估价理念将受到挑战。Challenge to conventional valuation.

六种估价方法：Six methods of valuation:

(1) 最基本的估价方法是以被估货物的成交价格作为完税价格的依据。

The essential method is to assess the duty-paying value on the basis of the transaction value of the assessed goods.

若被估货物的销售价格不符合以下条件则其不能按第一种方法估价。The first method cannot be used in case the selling price of the assessed goods is not conforming to the following.

- ① 卖方对买方处置或使用货物一般不能有限制。The seller generally does not have any restrictions on the buyer as to how to use or deal with the goods.
- ② 价格达成不能附带某些条件。No conditions can be imposed on the concluded price.
- ③ 卖方从货物转售中获取的收益部分能合理确定。The profits that the seller obtains from resale of the goods can be reasonably determined.
- ④ 买卖双方的联系不影响价格。The relations between the buyer and the seller do not influence the price.

调整项目规定了成交价格中应包括的费用及不应包括的一些费用，若申报价格中未报或多报了有关费用，则由海关按规定进行调整。The adjustment items define the fees to be included and not to be included in the transaction price. The Customs Administration shall make adjustment in case the declared price fails to

include or over-declares certain fees.

调整项目：Adjustment items

计入：Included:

- ① 卖方佣金、经纪费 seller's commission and brokerage fees
- ② 容器费和包装费 container and packaging fees
- ③ 协助费 assist fees
- ④ 特许权使用费 Royalty or license fees
- ⑤ 归于卖方的收益 benefits belonging to seller
- ⑥ 运保费等 Transportation and insurance fees

扣除：Deducted:

- 工厂、机械、设备等货物进口后的基建、安装、装配、维修和技术服务的费用。Fees of construction, installation and assemblage of the imported factories, machines and equipment.
- 进口之后的运费。Fees of transportation after importation.
- 进口国的关税和国内税。Duties and domestic taxes of the importing country.
- 为在境内复制进口货物而支付的费用；Fees paid for duplicating the imported goods;
- 境内外技术培训及境外考察费用。Fees for overseas training and inspection.

此外，符合一定条件的利息费用不计入完税价格。Besides, interest fees that meet certain conditions are not included in the duty-paying value.

(2) 以被估货物的相同货物的成交价格作为该货物完税价格的依据。
Duty-paying value based on Transaction price of goods identical to the assessed goods.

(3) 以被估货物的类似货物的成交价格作为该货物完税价格的依据。

Duty-paying value based on Transaction price of goods similar to the assessed goods

注意：若被估货物与相同货物或类似货物在成交数量、商业水平、运输路线、方式等方面存在差异，应按被估货物的实际情况进行价格调整。

NOTE: In case the assessed goods differ from their identical or similar goods in terms of quantity of transaction, commercial level, transportation route and means, price adjustment shall be made in light of the actual circumstances of the assessed goods.

(4) 倒扣法 (Deductive Method) 。

定义：在被估货物进口时或大致进口时，在进口国国内市场上，以最大总量出售的该进口货物或者相同或者类似货物的单价为依据，扣除下列因素后计算出的价格，作为完税价格。

Definition: Duty-paying value is the price calculated on the basis of the unit price of the imported merchandise or its identical or similar goods sold at the greatest amount and deducting the following factors:

扣除：Deducted:

- 佣金或利润及一般费用。Commission or profits and general fees.
- 在进口国内的运费、保险费等有关费用。Transportation, insurance and other relevant fees incurred in the importing country.
- 在进口国内应付的关税和国内税。Importing country's tariffs and domestic taxes.

若进口货物或相同、类似货物没有按进口时原样出售，应进口商要求，其完税价格可依据进一步加工后被估货物的最大总量的单价计算其市场价格，然后扣除上述因素及加工增值后，作为被估货物的完税价格。In case the imported

goods or their identical or similar goods are not sold as per the imported originals, at the request of the importer, the market price of the further-processed goods that are assessed will be calculated according to the unit price of the greatest total quantity sold. Then the duty-paying value of the assessed goods will be the above market price deducting the above factors and the value added in processing.

(5) 计算价格法 (Computed Value) 。

完税价格应以计算价格法为依据，计算价格应以下列项目组成： The duty-paying value shall be based on the computed value and the computed value shall consist of the following:

① 在生产国所使用的生产原料价值和装配等加工程序的费用。 The value of raw materials used for production in the manufacturing country and the fees of assemblage.

□ 利润和一般费用。 Profits and general fees.

□ 海外运、保、杂等费。 Overseas transportation, insurance and miscellaneous fees.

(6) 合理方法 (Reasonable Method) 。

有些方法因不符合海关估价的基本原则被明确列出禁止采用。 Some methods are explicitly listed as forbidden because they are against the customs valuation principle.

三、我国海关估价如何实施《WTO 估价协议》

III. How to implement WTO Customs Valuation Agreement in China

(一) 更新估价理念，依法准确估价，与 WTO 估价协议接轨。

1. Update our valuation concept, give precise valuation, become integrated

into the WTO Customs Valuation Agreement.

·以成交价格来确定进口货物的完税价格是中国入世后海关必须履行的一项国际义务。Determine duty-paying value of imported goods by transaction value, an international commitment that China must meet after its entry into the WTO.

·我国海关估价制度全面引入了 WTO 估价协议的估价体系，上述估价体系由一整套估价方法所构成，依次采用这些方法的目的是使海关估价的价格和进口货物本身的情况尽可能接近。China has fully introduced the WTO customs valuation system, which consists of a series of valuation methods. These methods aim at aligning the valuated price of imported goods with the actual value of these goods

·估价理念的更新及估价方法操作的规范和准确。Updating the valuation concept and practicing valuation methods

(二) 使海关审价适应“成交价格”准则，是成功实施 WTO 估价协议的关键

2. Key to success in implementing WTO Customs Valuation Agreement is to let price appraisal comply with “transaction value”

·研究表明，WTO 估价协议并不排斥海关审价，海关有权对进口人的申报价格进行审查。Studies have shown that WTO Customs Valuation Agreement does not exclude customs price appraisal. Customs authorities have the right to examine the value declared by the importer.

·价格申报制度和价格核查成为海关审价适应“成交价格”准则的有效出路。Value declaration and examination constitute an effective way for price appraisal to comply with “transaction value” .

(三) 取得社会各界的理解和支持，为顺利实施 WTO 估价协议创造外部

环境。

III. Winning the support and understanding of the public for successful implementation of WTO Customs Valuation Agreement.

·WTO 估价协议的顺利实施，在一定程度上依赖于有关社会公众尤其是商界的支持与配合。WTO Customs Valuation Agreement depends on support from the public, particularly the commercial sector for success.

·做到海关估价的公平、统一、中性，体现进口商合法利益，调动其主动守法的积极性。Impartial, unified and neutral valuation, safeguarding legal interests of importers and promoting legal compliance on the part of importers

(四) 海关在完税价格审定过程中的主要权力和义务

IV. Rights and duties of customs authorities in assessing duty-paying value

(五) 纳税义务人在海关审定完税价格时的主要权利和义务

V. Rights and duties of duty-payers in assessing duty-paying value