

中国的海关事务

PRC Customs Matters

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海关监管时限

Duration of customs supervision

一般进出口货物（征税货物）在海关口岸及管辖区内受海关监管。所有保税货物、免税减税货物及暂时进口货物都需要接受海关监管。在监管期间，法律不允许改变海关监管货物的使用范围、存放地点，亦不允许对其设置抵押、出租或销售等。海关监管措施适用特别报关程序的货物，监管期与该等货物的停留时间同步：暂时进口的货物是 6 个月（进口单位每次可以申请延期 6 个月，最长可以延期 18 个月，超过 18 个月由直属海关报海关总署批准），保税货物是 1 年，减免税生产设备是 5 年，减免税运输设备是 6 年。海关监管货物，无论在离境后或者减免税期限届满继续停留在中国境内，都要完成核销程序，以解除进口商责任。

General import/export goods (for which duty is payable) are subject to customs supervision within the frontier ports and in areas where the customs directly exercise the supervision. All bonded goods, tax-exempt goods, tax-reduction goods, and temporarily imported goods are under the supervision and control of the Chinese customs. During the period of customs supervision, the Chinese laws do not permit any change in the scope of use, change in the location of these goods, any charge created upon the security of these goods, any lease agreement of which the goods are the subject, or the disposal of these goods. The period of the customs supervision will vary with the category of the goods subject to special customs procedures: 6 months for temporary Imports (The importer can apply for an extension for 6 months. The importer can apply for a maximum extension of 18 months. Where the extension is over 18 months, the customs in-charge should transfer the application to the General Administration of Customs for approval.); 1 year for bonded goods; 5 years for production equipment subject to tax-exemption and reduction; 6 years for transport equipment subject to tax exemption and reduction. The importer must complete the verification procedure and cancel the record filed at the customs after the customs supervised goods are shipped out of China or after the tax-exemption period is over

for tax-exempted goods, in order to relieve it from the legal responsibility under the PRC customs law.

海关稽查

Customs audit

海关对一般进出口货物放行，或者对特定货物解除海关监管措施不等于海关对该货物形式管辖权的终止。根据中国海关法第 45 条规定，在海关监管期内并且在随行的 3 年内，主管海关可以对进出境货物实施稽查。稽查范围包括纳税人及其代理人所有与进出口交易相关的财务及非财务资料。如果发现有少征或漏征关税及国内税的，海关可以向纳税人追征税款。

The release of the general import/export goods, or the lifting of customs supervision does not mean the end of customs jurisdiction over the goods in question. Under Article 45 of the PRC Customs Law, the customs can have power to conduct audits on the transactions of the goods moving across the Chinese customs territories during a 3-year period that immediately follows the day the goods are released from customs supervision. The scope of the customs audit shall cover all the financial and non-financial information of the taxpayers and their import and export agents in relation to the import or export of the goods. The Chinese customs has the power to recover from the taxpayer or its agent any under-payment or omission of duty and taxes if they emerge during the audit.

少征及漏征税款

Under-payment or omission of duty/taxes

在海关实施稽查过程当中可能发现漏征或者少征税款。倘若是海关出错的，海关只可以在发生进出口交易的一年内向纳税人补征少征或漏税款。倘若是纳税人出错的，海关可以在进出口交易日的 3 年内向纳税人追征欠税。

The customs in charge may discover the omission or under-payment of duty and taxes in the course of performing the customs audit. The customs can only exercise its right to recover any under-payment or omission of duty and taxes from the taxpayer within 1 year of the relevant transaction if the customs makes the mistakes. The customs can exercise its right within 3 years of the transaction if the taxpayer or its agent makes the mistakes. Article 62 of the Customs Law refers.

1.	普通進口貨物 General import goods	由進口當日至海關放行當日及隨後3年 From the day of import to the day of customs release, and a 3-year period that follow immediately
2.	保稅貨物 Bonded goods	由進口當日至離境當日(1年內)及隨後3年 From the day of import to the day of shipment out of China (not exceeding 1 year), and a 3-year period that follow immediately
3.	減免稅貨物 Tax exempt or Tax reduction goods	由進口當日至監管期終止及隨後3年 From the day of import to the last day of the customs supervision period, and a 3 year-period that follow immediately
4.	暫時進口貨物 Temporarily imported goods	由進口當日至離境當日(半年內), 或者在境內超過半年, 由進口當日至繳稅當日; 及隨後3年 From the day of import to the day of shipment out of China, or the payment day of the duty and taxes if they stay in Chinese customs territories for over 6 months; and a 3-year period that follow immediately