

加工保税货物有什么监管特征？

What properties do bonded goods for export processing possess?

保税货物属于海关监管货物，海关实施的监管措施主要包括：(1)保税货物加工合同备案、(2)纳税暂缓、(3)监管延伸、及(4)核销结关四个方面。

Bonded goods used for export processing is subject to customs supervision that could be divided into four areas: (i) record filing of production contracts, (ii) deferring tax payments, (iii) extended period of customs supervision, and (iv) verification and record cancellation.

1. 备案保税：加工贸易料件经海关批准才能保税进口。海关批准保税是通过受理备案来实现的。准予备案的加工贸易料件可以不办理纳税手续，即保税进口。按照海关对保税进口料件与加工贸易企业的监管分类，经营企业可能须要提供保证金或担保。

I. Record filing – Customs approval is required to import bonded goods. Customs approval is obtained by filing the records at the customs in-charge for the importation of bonded goods. There is no requirement for duty and taxes paid on bonded goods. Depending on the categories of bonded goods used for export processing and the categories of the export processing enterprises, security deposit or bank guarantee may be required.

2. 纳税暂缓：国家规定专为加工出口产品而进口的料件，按实际加工复出口成品所耗用料件的数量准予免缴进口关税和进口环节增值税、消费税。但是在料件进口的时候无法准确知道用于出口成品上的料件的实际数量，因此也无法免税。海关只有先准予保税，在产品实际出口并最终确定使用在出口成品上的料件数量后，再确定征免税的范围，即用于出口的免税，不出口的征税，然后再由企业办理纳税手续。因此，保税加工的料件纳税时间被推迟到了加工成品出口后。也正是因为这个原因，保税加工货物(出口加工区除外)，经批准内销要征收缓税利息。

II. Deferring tax payments – The PRC law provides that exemption of import duty, VAT and consumption taxes are granted to the imported materials and parts that have actually been used in the manufacture of export goods. Where it is impracticable to ascertain the exact quantity of materials and parts to be used for export goods at the time of importation, it is not possible to grant the exemption. The goods are imported as bonded ones. The duty and taxes are collected where the finished goods are exported and the actual quantity of materials and parts used therein has been determined. That is, the export processing enterprise is exempted from duty and taxes on the portion of materials and parts used in the manufacture of export goods but it is taxed for those are not so used and stay inside China. Therefore, the time for payment of duty and taxes are postponed to the day of exporting the finished goods. For that reason, interests for late payment are payable where the export processing enterprise obtains the administrative approval to sell the bonded goods in China (with the exception of designated export processing zones).

3. 监管延伸：地点延伸与时间延伸。地点延伸：保税加工的料件离开进境地口岸海关监管场所后进行加工、装配的地方，都是海关监管的场所。时间延伸：收货人在进境地提取了保税加工料件，不是海关监管的结束，而是海关保税监

管的开始，海关一直要监管到加工、装配后复运出境或者办结正式进口手续为止。

III. Expanded scope of customs supervision – That includes a time and space dimension. The customs supervision zone includes the production facilities where the bonded goods are processed and assembled. The customs supervision period begins from the day the export processing enterprise takes delivery of the imported goods to the day the bonded goods are shipped out of China after have been processed and assembled into finished goods, or after the export processing enterprise has paid duty and taxes and completed the importation formality, changing the status of the bonded goods into general import-export goods.

保税料件在境内加工、装配、复运出境的时间限制如下：

- ① 纸质手册管理的保税加工期限，原则上不超过 1 年，经批准可以申请延长，延长的最长期限原则上也是 1 年
- ② 联网监管模式中纳人电子账册管理的料件保税期限从企业的电子账册记录第一批料件进口之日起到该电子账册被撤销止。

The time period for the bonded goods to stay in China is as follows:

- ① Bonded goods, which are imported using customs diary, should not stay in China over one year. That period of stay can be extended by one more year after customs approval being obtained;
- ② Where the bonded goods are administered using the computerized networking supervision, the maximum period of stay runs from the day of importing the first batch of bonded materials and parts to the day the electronic customs diary is cancelled;

4. 核销后结关：保税加工货物(出口加工区的除外)经过海关核销后才能“结关”。申请核销的期限是加工贸易经营人向海关申请核销的最后日期。

- ① 纸质手册管理的保税加工报核期限是在手册有效期到期之日起或最后一批成品出运后 30 天内。
- ② 电子账册管理的保税加工报核期限,一般以 180 日为 1 个报核周期,首先报核是从海关批准电子账册建立之日起算,满 180 日后的 30 天内报核;以后则从上一轮的报核日期起算,满 180 日后的 30 天内报核。

IV. The export processing enterprise cannot complete all the importation formality for bonded goods (excluding export processing zones) until after it has completed the verification procedure and record cancellation.

- ① The deadline for submitting the verification application is the 30th day after the expiry date of the customs diary or the shipment date for the last batch of export goods.
- ② For export processing enterprise using computerized networking supervision, the period for submitting the verification application is 180 days. The deadline for the first verification application is the 180<sup>th</sup> day after obtaining the customs approval for the creation of the electronic customs diary.

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