

进出境快件报关

Customs declaration for cross border express mail

根据海关总署规定，进出境快件(拼音 Kuai Jian 缩写为 KJ)可以分为文件类、个人物品类和货物类，分别使用 1. 进出境快件 KJ1 报关单 2.进出境快件 KJ2 报关单 3.进出境快件 KJ3 报关单和 4. 进出境快件个人物品报关单，及 5.进出口货物报关单。进出口商需要按有关要求指示快件营运人或货运代理人使用适当报关单申报。

According to the rules of the General Administration of Customs, cross-border express mails (Pronounced as Kuai Jian in Romanization and KJ for short) can be classified into categories: documents, personal articles and goods categories. Different declaration forms are used for each of those categories: (1) KJ1 declaration form, (2) KJ2 declaration form, (3) KJ3 declaration form, (4) declaration form for personal articles, and (5) declaration form for general import-export goods. The importer and the exporter should be aware of the actual requirements so that they can instruct the express mail operator or forwarding agent to use the correct declaration form for each category of goods.

项目 Item	进境货品物品类别 Category of imports	使用进境报关单 Declaration form to use	备注 Remarks
1	文件 Documents	进出境快件 KJ1 报关单 KJ1 Declaration Form	
2	个人物品 Personal Articles	进出境快件个人物品报 关单 Declaration Form for personal articles	海关考虑进境目的和停留 时间，数量合理和自用的 可免税 Tax-exempted for self use in reasonable quantity taking into consideration for entry purposes & period of stays
3	免税货物；无商业价 值货样、广告品 Tax-exempt goods, samples of no commercial value and advertising materials	进出境快件 KJ2 报关单 KJ2 Declaration Form	关税税额在人民币 50 元 以下货物免税 Tax exemption for goods of value not exceeding RMB50 per consignment
4	需要征税货样、广告 品 Dutiable samples and advertising materials	进出境快件 KJ3 报关单 KJ3 Declaration Form	不适用于进口付汇和进口 许可证管理的货物 Excluding goods for which payment of foreign currency is required or under automatic import licensing administration
5	其他货物类快件 Other express mail goods	进口货物报关单 Import Declaration Form	适用于上述第 1 至 4 项以 外的进口货物 For goods not included under items 1 to 4 above

货物类进境快件应分为两类：（一）包括无商业价值货样、广告品的免税的货物，营运人应该提交《进出境快件 KJ2 报关单》；（二）需要征税的货样、广告品，营运人应该提交《进出境快件 KJ3 报关单》。其他货物类快件使用《进口货物报关单》。进境快件在运输工具申报进境之日起十四天内，营运人应当向海关申报。

Inbound express mails falling under the goods category are divided into two types: (a) tax-exempt goods including samples of no commercial value and advertising materials for which the express mail operator should present a copy of KJ2 declaration form to the Customs; (b) dutiable samples and advertising materials, for which the express mail operator should present a copy of KJ3 declaration form to the Customs. For inbound goods other than that as mentioned above, the express mail operator or forwarding agent shall submit a copy of import declaration for general import-export goods to the Customs. There is a time requirement to make the import declaration. The express mail operator or forwarding agent shall submit the import declarations within 14 days after the date the entry of the means of transportation carrying the inbound express mails and goods has been declared.

货物类出境快件报关时，营运人应按以下情况分别向海关提交报关单证：

（一）对货样、广告品（法律规定实行许可证管理的、应征出口关税的、需出口收汇和退税的货物除外），应该提交《进出境快件 KJ2 报关单》；（二）对上述以外的其他货物，一律提交《出口货物报关单》。出境快件在运输工具离境 3 小时前，营运人应当向海关申报。

In respect of outbound express mail, the operator or the forwarding agent shall submit the following declarations respectively: (a) the KJ2 declaration form should be used for samples and advertising materials (except for goods for which export licenses are required, export duty is payable, foreign exchange collections and export refunds are required); (b) the export declaration form for general import-export goods should be used for goods other than that mentioned above. The operator or forwarding agent shall submit the all export declarations for express mails within 3 hours before the exit of the means of transportation.

问：某公司从南韩以快件方式进口传真机使用的传感器一批（10 纸箱，价值 18 万美元），应该以什么方式报关？是否要进口许可证？

Q: By express mail, a Chinese company imports a batch of sensors used for fax machines (packed in 10 cartons and valued at USD180,000). Show how this importation should be declared and whether or not import licenses are needed.

答：该批以快件方式进口的传真机传感器，既超出法定减免税额，又属于自动进口许可证管理的货物，商品编码是 84433290。营运人应该以一般贸易方式报关进口。在向海关申报进口传感器同时，报关员应向海关提交的代码为“O”的新旧机电类商品自动进口许可证。（注：代码为“7”的自动进口许可证适用于一般进出口贸易商品，代码为“v”的自动进口许可证适用于加工贸易进口商品。）

A: This batch of fax machine sensors, imported by way of express mail, not only exceeds the amount of statutory exemption, but also falls into the scope of automatic import license administration. The HS code is 84433290. The operator or the forwarding agent should submit the import declaration form for general import-export goods. At the same time, the customs attendant should submit a copy of the automatic import license for new and used electrical products with the "O" code for customs control purposes. (Note that the customs control code is "7" for general import-export goods subject to automatic import licensing administration, and "v" for export processing goods subject to automatic import licensing administration respectively.)

问：供货方免费提供传真机使用说明书 200 份（2 纸箱，标明总价值 80 美元）。设 1 美元=8 元人民币；说明书进口关税税率 7.5%，进口环节增值税税率 17%；计算进口关税与进口环节增值税。

Q: The supplier provides 200 copies of user manuals of fax machines (packed in 2 cartons and valued at USD80 in total) at no consideration. Suppose that the exchange rate of USD to RMB is 1 to 8, the import duty rate and VAT rate is 7.5% and 17% respectively. Show the computation for import duty and VAT.

答：先计算关税，再按组成价格计算增值税
进口关税 $80 \times 8 \times 7.5\% = 48$ 元（一票价值不超过 50 元免征）
进口环节增值税 = 组成计税价格 \times 税率 = (成交价格 + 关税) \times 税率
= $(80 \times 8 + 48) \times 17\% = 116.96$ 元（注：税基包括关税）

A: Compute the import duty, then compute the VAT on the basis of composite value.
Import duty: $80 \times 8 \times 7.5\% = 48$ (exempted per consignment valued below RMB50)
Import stage VAT: composite value \times tax rate = (dutiable value + duty) \times tax rate
= $(80 \times 8 + 48) \times 17\% = 116.96$ (Note: the VAT tax base includes import duty)

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