



标 题： 海关总署公告2018年第59号（关于全面推广以企业为单元加工贸易监管改革） 发文机关： 海关总署

发文字号： 公告〔2018〕59 号

来 源： 海关总署网站

主题分类： 商贸、海关、旅游\海关

公文种类： 公告

成文日期： 2018年06月21日

## 海关总署公告2018年第59号（关于全面推广以企业为单元加工贸易监管改革）

### 公告〔2018〕59 号

为贯彻落实《国务院关于促进加工贸易创新发展的若干意见》（国发〔2016〕4号），全面深化海关加工贸易及保税监管改革，深入推进简政放权，引导企业自律管理，释放企业活力，提升企业内生动力，经过一年试点，有关企业积极配合，取得了初步成效。为此，海关总署决定全面推广实施“以企业为单元加工贸易监管模式”（以下简称新监管模式）改革。新监管模式改革是海关深化加工贸易监管改革的重要举措，是支持加工贸易企业发展、提升企业综合竞争力以及支持与加工贸易相关的生产性服务业发展的有力保障，是促进加工贸易创新发展的重要内容。现将有关事项公告如下：

#### 一、改革实施范围

（一）实施新监管模式改革的企业，必须是以自己名义开展加工贸易业务的生产型企业，且符合以下条件之一：

1. 海关信用等级为一般认证及以上的；
2. 海关信用等级为一般信用企业，且企业内部加工贸易货物流和数据流透明清晰，逻辑链完整，耗料可追溯，满足海关监管要求的。

（二）新监管模式的业务范围包括：账册设立（变更）、进出口、外发加工、深加工结转、内销、剩余料件结转、核报和核销、本企业或本集团的售后维修等。

#### 二、主要内容

（一）实施新监管模式的企业，按照以下方式开展相关业务：

1. 账册设立。企业可以根据行业特点、生产规模、管理水平等因素选择以料号或项号设立账册；账册的最大进口量为《加工贸易企业经营状况和生产能力证明》所载生产能力，即进口料件对应金额。
2. 核销周期。企业可以根据生产周期，自主选择合理核销周期，并按照现有规定确定单耗申报环节，自主选择单耗申报时间。
3. 外发加工。企业开展外发加工业务时，不再报送收发货清单，同时应保存相关资料、记录备查。
4. 集中内销。企业应于每月15日前对上月发生的内销保税货物，在依法提供税收担保的前提下，集中办理纳税手续，但不得跨年。

5. 深加工结转。企业在办理深加工结转手续时,应于每月月底前对上月深加工结转情况进行集中申报,不再报送收发货记录,同时应保存相关资料、记录备查。

6. 剩余料件结转。企业应在核报前,以剩余料件结转方式处置实际库存。

(二)在核销周期内,企业采用自主核报方式向海关办理核销手续,其中,对核销周期超过一年的,企业应进行年度申报。

1. 自主核报。指企业自主核定保税进口料件的耗用量并向海关如实申报的行为。企业可自主选择采用单耗、耗料清单和工单等保税进口料件耗用的核算方式,向海关申报当期核算结果,并办理核销手续。企业申报核算结果时,应报送本核销周期内的下列数据:

- (1) 申请核报加工贸易账册的相关材料;
- (2) 进、出、转、销和期末实际库存数据;
- (3) 边角料、残次品、副产品、受灾保税货物、销毁货物的相关情况;
- (4) 料件、成品退换情况;
- (5) 国内购买料件情况;
- (6) 消耗性物料情况;
- (7) 企业需要申报其他情况的补充说明。

2. 年度申报。对核销周期超过1年的企业,每年至少向海关申报1次保税料件耗用量等账册数据。年度申报数据的累加作为本核销周期保税料件耗用总量。

(三)在账册核销周期结束前,企业对本核销周期内因突发情况和内部自查自控中发现的问题,主动向海关补充申报,并提供及时控制或整改措施的,海关对企业的申报进行集中处置。

(四)企业应根据账册设立时的料号或项号,据实以来料加工或进料加工监管方式申报进出口。

(五)企业应按照规定提交、保留、存储相应电子数据和纸质单证。

(六)企业出现以下情形之一的,海关不再对其实施新监管模式:

1. 海关信用等级降为失信企业的;
2. 内部信息化系统不完备,加工贸易货物流和数据流逻辑链条不完整,耗料管理不能满足海关监管要求的;
3. 不能规范办理海关手续,不能按要求及时提交、保留、存储相关数据、单证和资料的;
4. 主动申请不实施新监管模式的;
5. 其他需要撤销新监管模式的。

海关不再对其实施新监管模式账册管理的,自确定之日起30日内,企业应向海关办理该账册核销手续。

### 三、其他事项

(一)海关总署将对年度申报等制度进行补充细化,同时,将研究出台海关保税维修业务监管的有关制度。在有关制度出台前,请有本企业、本集团保税维修需求的企业尽快与当地海关联系报送有关需求,海关总署将视情明确办法出台前的统一监管规则。

(二) 本公告正式实施后,对尚未执行完毕的加工贸易手(账)册,企业可将尚未出口的加工贸易货物折料转入新开设的账册。

(三) 本公告未明确事项,按照加工贸易监管的一般性规定实施管理。

公告内容自发布之日起施行,《中华人民共和国海关总署2018年第19号公告》同时废止。

特此公告。

海关总署  
2018年6月21日

扫一扫在手机打开当前页



主办单位:国务院办公厅 运行维护单位:中国政府网运行中心

版权所有:中国政府网 中文域名:中国政府网.政务

网站标识码bm01000001 京ICP备05070218号 京公网安备11010202000001号



Central Government of the People's Republic of China

Title: General Administration of Customs Announcement [2018] No. 59 General Administration of Customs Announcement (Concerning the Comprehensive Promotion of Enterprise-based Processing Trade Regulatory Reform)	Issuing authority: General Administration of Customs
Document number: Announcement [2018] No. 59	Source: Website of General Administration of Customs
Subject category: Trade, Customs, Tourism \ Customs	Document Type: Announcement
Date of document created: June 21, 2018	

**General Administration of Customs Announcement [2018] No. 59 General  
Administration of Customs Announcement (Concerning the Comprehensive  
Promotion of Enterprise-based Processing Trade Regulatory Reform)  
Announcement [2018] No. 59**

To implement the *Several Opinions of The State Council on Promoting the Innovation and Development of Processing Trade* (G. F. [2016] No. 4), comprehensively deepen the regulatory reform of customs processing trade and bonded operations, further propel the streamlining administration and delegating power, guide enterprises for self-discipline management, release the enterprise vitality, and enhance their endogenous power, after a year of pilot, relevant enterprises actively cooperate and thus achieve initial results. To this end, the General Administration of Customs ("Customs") has decided to comprehensively carry out the "enterprise-based processing trade regulatory reform" (hereinafter referred to as the "New Regulatory Model"). The New Regulatory Model is an important measure for the Customs to deepen the regulatory reform of processing trade, a strong guarantee to support the development of processing trade enterprises, enhance the comprehensive competitiveness and support, and back the development of production services related to processing trade, and an important content to promote the innovation and development of processing trade. The relevant matters are hereby announced as follows:

**I. Scope of Reform Implementation**

(I) Enterprises implementing the reform of the New Regulatory Model must be the production enterprises carrying out processing trade business in their own name, and meet one of the following conditions:

1. With customs credit rating as general certification or above;
2. With customs credit rating as general credit, transparent and clear internal processing trade goods flow and data flow, complete logical chain, and traceable consumption, meeting the requirements of customs supervision

(II) The business scope of the New Regulatory Model includes: Account book establishment (change), import and export, outward processing, deep processing carry-over, domestic sales, surplus materials carry-over, verification and write-off, and after-sales maintenance of the

enterprise or the group, etc.

## II. Main Contents

(I) Enterprises implementing the New Regulatory Model shall carry out relevant business in the following ways:

1. Ledger establishment. Enterprises can choose to establish account books with material number or item number according to industry characteristics, production scale, management level and other factors. The maximum import volume in the account book is the production capacity listed in the *Certificate of Operation Status and Production Capacity of Processing Trade Enterprises*, that is, the corresponding amount of imported materials and parts.
2. Write-off cycle. Enterprises can independently choose a reasonable write-off cycle according to the production cycle, determine the unit consumption declaration link in accordance with the existing regulations, and independently choose the unit consumption declaration time.
3. Outward processing. When conducting the outward processing business, the enterprises shall no longer submit the receipt and shipment list, and shall keep relevant materials and records for future reference.
4. Centralized domestic sales. The enterprises shall, before the 15th of each month, handle the tax formalities for the domestic sales of bonded goods in the previous month in a centralized manner under the premise of providing tax collection guarantee according to law, but shall not be allowed to do so in split years.
5. Deep processing carry-over. When handling the deep processing carry-over procedures, the enterprises shall make a centralized declaration of the deep processing carry-over of the previous month before the end of each month, and cease to submit the receipt and delivery records, and shall save the relevant information and records for reference.
6. Surplus materials carry-over. The enterprises shall dispose the actual inventory by carrying over the surplus materials before the verification and declaration.

(II) Within the write-off cycle, the enterprises shall go through the write-off formalities with the Customs by means of independent verification and declaration. For those with write-off cycle exceeding one year, the enterprises shall make annual declaration.

1. Independent verification and declaration. It refers to that the enterprises independently check the consumption of bonded imported materials and components and truthfully declare to the Customs. Enterprises may independently choose to declare the current accounting results to the Customs and go through the write-off procedures by adopting such accounting methods of bonded import materials consumption as unit consumption, material consumption list and work order, etc. When declaring the accounting results, the enterprises shall submit the following data within this write-off cycle:

- (1) Application for verification and declaration of relevant materials for processing trade books;
- (2) Import, export, transfer, sales and actual inventory data at the end of the period;
- (3) Relevant information of leftover material, defective products, by-products, bonded goods affected by disasters and destroyed goods;
- (4) Return or exchange of materials and finished products;
- (5) Purchase of domestic materials and parts;
- (6) Consumable materials;

(7) Supplementary instruction of the enterprises declaring other situations.

2. Annual declaration. For enterprises with a write-off period of more than 1 year, they shall declare the bonded materials consumption and other account book data to the Customs at least once a year. The sum of the annual declaration data is taken as the total consumption of bonded materials in this write-off cycle.

(III) Before the end of the account book verification cycle, where the enterprise takes the initiative to supplement the declaration to the Customs due to emergencies and problems found in internal self-examination and self-control within the verification cycle, and takes timely control or rectification measures, the Customs shall deal with the enterprise declaration in a central manner.

(IV) The enterprises shall, according to the material number or item number when the account book is established, declare the import and export by way of incoming material processing or incoming material processing supervision according to the facts.

(V) The enterprise shall submit, retain and store the corresponding electronic data and paper documents in accordance with the applicable provisions.

(VI) In any of the following circumstances, the Customs will cease to implement the New Regulatory model on the enterprises:

1. With customs credit rating downgraded to an untrustworthy enterprise;
2. With incomplete internal information system, and incomplete logical chain of processing trade goods flow and data flow, and material consumption management failing to meet the requirements of customs supervision;
3. Failing to handle customs formalities in a standardized manner, failing to submit, retain or store relevant data, documents and materials in a timely manner as required;
4. Voluntarily applying to not implement the New Regulatory Model;
5. Others needing to revoke the New Regulatory Model.

If the Customs ceases to implement the account book management of the New Regulatory Model, the enterprises shall, within 30 days from the date of determination, go through the procedures for the account book cancellation with the Customs.

### III. Other Matters

(I) The General Administration of Customs will supplement and refine the annual declaration system, and will study and introduce the relevant system of customs bonded maintenance business supervision. Before the introduction of the relevant system, the enterprises and the groups requesting the bonded maintenance shall contact the local customs to submit the relevant needs as soon as possible, and the General Administration of Customs will clarify the unified supervision rules before the introduction of the measures according to the situation.

(II) After the formal implementation of this Announcement, for the processing trade ledgers that have not been completed, the enterprises may transfer the processing trade goods that have not been exported to the newly opened ledgers.

(III) Matters not specified in this Announcement shall be administrated in accordance with the general provisions of processing trade supervision.

The contents of the Announcement shall take effect as of the date of promulgation, and the *Announcement 2018 No. 19 of the General Administration of Customs of the People's Republic of China* shall be repealed simultaneously.

It is hereby announced.

23. 9. 1. 오전 10:40

General Administration of Customs Announcement [2018] No. 59 General Administration of Customs Announcement (Concerning the Comprehensive Promotion of Enterprise-based Processing Trade Regulatory Reform)

General Administration of Customs

June 21, 2018



---

Organizer: General Office of the State Council

Operation and maintenance entity: Operation Center of the website of the Central People's Government of the PRC

Copyright: The website of the Central People's Government of the PRC

Chinese domain name: Website of the Central People's Government of the PRC - Government affair

Website ID code: bm01000001      J. ICP B. No. 05070218      J. G. W. A. B. No. 11010202000001