

China Customs Tips

您最可信赖的海关事务伙伴

2009.5.24-30 Week 22

1 The State Administration of Taxation released *The Management Guideline of Tax Risk for Large-Sized Enterprises (Trial Implementation)* recently. Vanke, Fosun, Samsung, Wal-Mart, and Nokia as one of 45 domestic large-size enterprises will establish taxation internal control system firstly from the aspects on management organizations of taxation risk, post & duty, tax risk distinguishing & evaluation, strategies for dealing with taxation risk & internal control, message & communication, supervision & improving, and others to avoid taxation risks according to the Guideline. Therefore, it will be more convenient for Customs examination at first point; secondly, it will simplify and even avoid Customs further examination every year; thirdly, it will avoid the legal sanction, financial losses and frame damaging brought by disobey the regulation of taxation.

At the aspect of taxation and Customs affairs, official have no such guidelines, however, Followmission Customs Consulting Firm has launched the similar service, which is the "Customs Affairs Total Solution", as long-term risk management system. More information is available on request.

2 Last week, Conference on National Customs Classification Clearance was held in Shanghai. Shanghai Customs started the pilot of reform firstly on Dec. 12th, 2007. High credit rating enterprises who meet all requirements can use EDI Customs Clearance to deal with the procedure of export shipping, moreover, the low risk Customs declaration can be examination & release faster. Currently, the reform has been ranged all exporting business of ocean transportations, air transportations in Shanghai Customs district. In addition, 90% of export Customs declaration forms from Shanghai Customs District has already incorporated into the range of reform pilot.

3 Last Tuesday, the State Administration of Foreign Exchange promulgated to invite opinions on *Regulation on Foreign Exchange for Direct Offshore Investment by Domestic Institution*. From now on, foreign exchange for offshore by domestic institutions do not need assessment process of fund resource. Only registration will be need, and it will bring convenience to enterprise for "going out". Besides, the regulation will be foreshadowing for RMB to become regionalization and even globalization.

4 Recently, the Ministry of Commerce issued *Measures for Administration on General Export Licensing of Dual-use Items and Technologies*. It will come into effect from July 1st, 2009.

5 The State Administration of Taxation launched the notice recently on improving the administration of tax exemption & tax rebate of CPU and other electronic products.

6 Currently, General Administration of Quality Supervision, inspection and Quarantine issued the measure for further supporting on building the economic zone of the west strait. It provides preferential policy for accelerating the development of economic zone of the west strait, and promoting economic communication and cooperation between Fujian and Taiwan.

7 Ministry of Commerce and Taiwan Affairs Office of the State Council released a notice on enterprises in mainland China investing in Taiwan district or related issues for establishing non-business entity recently.

8 Last Monday, the State Administration of Taxation announced *The Notice on Dealing with Corporate Income Tax of Venture Capital Enterprises*, Venture Capital Enterprises will enjoy the preferential policy of Income Tax.

9 Recently, China has established the Mechanism of Bilateral Economic and Financial Committee with over 100 countries and districts. Moreover, China has signed 127 agreements on protection of bilateral investment.

1 税务总局近日出台《大企业税务风险管理指引（试行）》。万科、复星集团、三星、沃尔玛、诺基亚等45家国内大企业将率先建立税务内部控制系统，从税务风险管理机构、岗位和职责，税务风险识别和评估，税务风险应对策略和内部控制，信息与沟通，监督和改进等方面，根据指引规避税收风险。这样，一是更加方便税务机关的核查，二是简化甚至是免于税务机关每年的深入检查，三是避免因没有遵循税收法律法规可能遭受的法律制裁、财务损失或声誉损害。

但在关税和海关事务方面，官方并无此类指引，而我们芳邻海关事务所今年已推出同类服务：即企业“海关事务整体解决方案——长治久安的风险管理体系”。更多信息，请联系我们。

2 上周，全国海关分类通关改革会议在上海召开。2007年12月27日，上海海关率先启动该项改革试点。符合条件的高资信企业可以实现“无纸通关”，凭海关电子验放回执即可直接办理出口装运手续；低风险报关单证可以实现快速验放。目前，该项改革已经覆盖了上海关区所有海、空运出口业务现场，上海关区九成的出口报关单已纳入到改革试点范围。

3 上周二，国家外汇管理局就《境内机构境外直接投资外汇管理规定》征求意见。今后，境内机构到境外直接投资无需经过资金来源审查，只需事后登记即可——这将给企业“走出去”带来方便。此外，该规定为今后人民币区域化乃至国际化留下“伏笔”。

4 近日，商务部公布了《两用物项和技术出口通用许可管理办法》，自2009年7月1日起施行。

5 近日，国家税务总局发布了关于加强计算机中央处理器（CPU）等电子产品出口退（免）税管理的通知。

6 国家质检总局日前正式发布进一步支持海峡西岸经济区建设的措施，为加快建设海峡西岸经济区、促进闽台经贸交流合作提供了更为优惠的政策。

7 中国商务部、国务院台湾事务办公室近日发布了关于大陆企业赴台湾地区投资或设立非企业法人有关事项的通知。

8 上周一，国家税务总局发布了《关于实施创业投资企业所得税优惠问题的通知》，创业投资企业将享受所得税优惠政策。

9 最近，中国已与世界上100多个国家和地区建立了双边经贸混委会机制，签订了127个双边投资保护协定。

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- 每项外汇交易的最新证明文件
- 更多新的外汇资金兑换人民币的紧缩控制
- 监督外币资金流动的新方法

更新提示

- 加强外汇交易管制，包括基金流入与流出的所有交易都应保证其真实性并证据充分
- 加强外汇资金兑换人民币的紧缩控制
- 08年7月14号出台的进出口贸易中外资金流入中国的监管法案，增加了进出口贸易中基金管理的压力

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