

# National Customs Clearance Integration Regime Reform and Royalty and Customs Valuation

## 全國海關“通關一體化”改革及特許權使用費及海關估價

Programme Code: SCPD18031201

### About the topic

#### National Customs Clearance Integration Regime Reform

On 28 June 2017, the General Administration of Customs (“GAC”) issued Announcement of the General Administration of Customs on the Implementation of National Customs Clearance Integration Regime Reform (Announcement No.25), announcing that the Customs Clearance Integration Regime Reform had been rolled out on a nationwide basis, effective from 1 July 2017.

The Customs Clearance Integration Regime is composed of two key elements, referred to as the “Two Centres” and the “Three Systems”. The new customs clearance procedure, independent customs declaration, tax payment and review of customs declarations after release of goods, will bring about increased convenience for import and export enterprises. Meanwhile, the reform also requires enterprises to have stronger capabilities in dealing with tariff issues. Enterprises need to further optimise import and export processes so as to cope with challenges during the reform.

The speaker will share with us the main contents of the reform, risks and challenges faced by the enterprises, and how to cope with these changes.

#### 全國海關“通關一體化”改革

海關總署於 2017 年 6 月 28 日發佈《關推進全國海關通關一體化改革的公告》(海關總署公告 2017 年第 25 號)，決定自 2017 年 7 月 1 日起，在全國範圍內推進海關通關一體化改革。“通關一體化”由以下兩個主要部分組成：“兩個中心”及“三項制度”。這一套由“自報自繳”和“稅收審查後置”組成的全新稅收徵管流程，給進出口企業帶來便利的同時，也帶來了一系列挑戰。進出口企業必須具備如實、規範及提升自主處理報關業務的能力。此次分享，我們將會介紹該項改革的主要內容、進出口企業面對的風險挑戰及應對策略。

#### Royalty and Customs Valuation

In recent years, customs have been scrutinizing large sum royalty payments in some key industries, such as automobile and electronics industries. If there are indications of customs duty under payment in the initial screening exercise, the customs will initiate further investigation, and there are signs that the investigation could be extended to transfer pricing.

From March 2016, for imported goods, the new standard of customs declaration requires enterprises to report whether the special relationship influences the import price, and whether the buyer pays royalties to sellers. And in the subsequent stage of supervision, the Customs continue to strengthen the review of import declaration price.

The speaker will share with us how the customs do valuation on royalty payments and the rationales behind. Some typical cases will also be shared during the seminar.

#### 特許權使用費及海關估價

近年來，海關特別關注某些行業（如汽車、電子等重要行業）金額較大的特許權使用費支付並對一些懷疑少交關稅個案立案調查，調查範圍並有進一步延伸至轉讓定價領域的趨勢。自 2016 年 3 月起，海關對進出口貨物報關單填制規範進行了修訂，要求進出口企業須對“特殊關係確認”、“價格影響確認”、“支付特許權使用費確認”等專案進行申報，並同步加強進口貨物申報價格後續審查工作。此次分享，我們將從海關的視角出發，介紹海關如何對特許權使用費進行估價及其邏輯，並結合一些典型案例讓大家加深理解。



## About the event

<b>Date</b>	<b>Monday, 12 March 2018</b>
<b>Time</b>	<b>7:00 p.m. – 8:30 p.m.</b>
<b>Venue</b>	Hong Kong Institute of CPAs, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.
<b>Language</b>	Cantonese
<b>Fee</b>	<ul style="list-style-type: none"><li>Taxation Faculty member: HK\$150</li><li>HKICPA member or student; and IA/ HKIAAT's member or student: HK\$190 or HK\$180 (online enrolment)</li><li>Non-member: HK\$330</li></ul> <p><i>Not a faculty member? Click <a href="#">here</a> to join.</i></p>
<b>Objectives</b>	To provide the updates on Mainland customs
<b>Chair</b>	<b>Daniel Hui</b> , Partner, China Tax, KPMG
<b>Speakers</b>	<b>Eric Huang</b> , Senior Manager, KPMG China
<b>Participants</b>	Tax practitioners and those who wish to know the Mainland customs
<b>Competency</b>	Taxation
<b>Rating</b>	Advanced Level (Please refer to the <a href="#">Institute's online CPD Learning Resource Centre</a> )
<b>CPD hours</b>	1.5

## About the speaker

**Eric Huang, Senior Manager, KPMG China**  
**Eric Huang**, 畢馬威企業諮詢（中國）有限公司高級經理

Eric Huang is a senior manager of KPMG Shenzhen specialised in China tax and customs. Prior to joining KPMG, Eric worked for Shenzhen Customs and other governmental authorities for 12 years. During that period, he has gained experience in customs inspection, local industrial policy, examination and approval of foreign investment. After he joins KPMG, he has advised foreign investors and state-owned enterprises in customs affairs management, business operation matters and corporate set up procedures.

Eric Huang 是畢馬威企業諮詢（中國）有限公司深圳分公司的高級經理，加入畢馬威前，他曾就職於深圳海關及深圳市龍華新區區政府，具有 9 年海關工作經驗及 2 年商務主管部門工作經驗，熟悉商務部及海關法律法規，有豐富的實踐操作經驗，尤其擅長海關稽查、加工貿易、地方產業政策、外資審批、招商引資等方面的事務。目前他為眾多跨國公司及國有大中型企業在華投資和經營提供專業諮詢服務，服務的客戶業務類型比較廣泛，包括生產製造業、零售業、金融業和服務業等。



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**Deadline: 11 March 2018**

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