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# 报关与 国际物流

## 英语

Customs Declaration and International Logistics English



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**报关与国际物流英语**

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# 前 言

本书以报关和物流工作的实际运作程序为基础进行编写，对报关前期、中期和后续阶段，以及货物的运输、仓储等相关知识进行了全面介绍。

本书共分为两个部分——报关英语与国际物流英语。报关英语包括六个单元，分别对海关概述、商品分类、海关监管、关税、货物申报程序、结关及报关单据等相关流程及操作进行了较为详尽的介绍。国际物流英语包括物流概述、运输、供应链管理、包装与材料管理、库存与仓储管理、物流单证与票据等六个单元。在这十二个单元中，每个单元又根据内容分为若干小节，各章节之间保持紧密联系和有机衔接。

本书具有四大特点：一是内容的融合性，将“报关实务”、“物流英语”以及“国际货运代理”等课程的知识融会贯通；二是内容的实践性，本书采用真实案例反映报关及国际物流活动的全貌，系统地设计了课后练习题，并收列了2009年国家报关员考试的试题；三是内容的系统性，将报关及物流实际工作中的申报、检验、放行、运输、仓储全流程做了较为详尽的介绍；四是内容的时效性，顺应当今国际贸易发展的新趋势，着重体现了一些新的海关政策、法规及其在实践中的应用和处理。

本书可作为高等职业院校商务英语、国际贸易、国际物流等相关专业的教学用书，也可以作为外贸行业报关员、国际货代员、外销员等岗位从业人员自学及考证培训和指导用书。

编 者  
2010年6月28日

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## Unit 1 Customs in Brief

### Learning Objectives

After learning this unit, you are expected to

- (1) have a clear understanding about the mission, history and structure of the World Customs Organization;
- (2) get to know the tasks and functions of China Customs.

### 1.1 World Customs Organization

#### Profile

The World Customs Organization (WCO) is an independent intergovernmental body established in 1952 as the Customs Co-operation Council (CCC). Its mission is to enhance the effectiveness and efficiency of Customs administrations.

Today, the WCO, representing 176 Customs administrations all over the world, collectively process approximately 98% of world trade.<sup>1</sup> As the global centre of Customs expertise, the WCO is the only international organization competent to settle all Customs matters, for its governing body—the Council consists of a competent and skillful Secretariat and a range of technical and advisory committees who can efficiently accomplish their mission. The Secretariat is comprised of over 100 international officials, technical experts and support staff of various nationalities.

The WCO works as a forum for national Customs delegates to communicate and exchange experiences. It also offers its Members a range of Conventions and other international instruments, as well as technical assistance and training services. The Secretariat also actively supports its Members in their endeavour to modernize and build capacity within their national Customs administrations. WCO is internationally recognized by the important roles it plays in stimulating the growth

of legitimate international trade, and in combatting fraudulent activities. The partnership approach championed by the WCO is one of the keys to building bridges between Customs administrations and their partners. By promoting the emergence of an honest, transparent and predictable Customs environment, the WCO directly contributes to the economic and social well-being of its Members.

Finally, in an international environment characterized by instability and the ever-present threat of terrorist activity, the WCO's mission to enhance the protection of society and the national territory, and to secure and facilitate international trade, takes on its full meaning.

## History

The history of the WCO began in 1947, when the thirteen European Governments agreed to set up a Study Group which was targeted to examine the possibility of establishing one or more inter-European Customs Unions based on the principles of the General Agreement on Tariffs and Trade (GATT).

In 1948, the Study Group set up two committees, including an Economic Committee and a Customs Committee. The Economic Committee was the predecessor of the Organization for Economic Co-operation and Development (OECD). The Customs Committee became the Customs Co-operation Council (CCC). The Council is the governing body of the CCC and the inaugural Session of the Council was held in Brussels.

With decades of growth and development, the Council adopted the working name—World Customs Organization in 1994, which more clearly reflected its transition to a truly global intergovernmental institution. Up to now, 176 countries have become the members of WCO, and are responsible for processing more than 98% of all international trade.

### Historical Milestones:

**1947:** Thirteen Governments represented in the Committee for European Economic Co-operation set up a Study Group to examine the possibility of establishing one or more Customs unions between the various European countries, in accordance with GATT principles.

**1948:** The Study Group decided to establish two Committees, an Economic Committee which later evolved into the Organisation for Economic Co-operation

and Development (OECD), and a Customs Committee which later became the Customs Co-operation Council (CCC).

**1952:** The Convention establishing the CCC enters into force on the 4th of November.

**1953:** The inaugural session of the CCC Council was held in Brussels on the 26th of January in the presence of representatives of seventeen European countries. This date is now celebrated annually as International Customs Day.

**1974:** The International Convention on the Simplification and Harmonization of Customs procedures (Kyoto Convention) enters into force on the 25th of September.

**1980:** The Convention on Mutual Administrative Assistance in the Prevention, Repression and Investigation of Customs Offences (Nairobi Convention) enters into force on the 21th of May.

**1988:** The WCO's International Convention on the Harmonized Commodity Description and Coding System (HS Convention) enters into force on the 1st of January.

**1993:** The WCO Council adopts the Arusha Declaration on Customs Integrity.

**1994:** The WCO Council adopts the informal name "World Customs Organization", in order to better reflect the world-wide nature of the Organization.

**1999:** The WCO Council adopts the revised International Convention on the Simplification and Harmonization of Customs Procedures (Revised Kyoto Convention).

**2002:** The WCO celebrates its 50th anniversary and is honoured with a visit by HM King Albert II of Belgium accompanied by the Hon. Didier Reynders, the Belgian Deputy Prime Minister and Minister of Finance.

**2003:** The WCO Council adopts the Convention on Mutual Administrative Assistance in Customs Matters (Johannesburg Convention) in July.

**2005:** The WCO Council adopts the Framework of Standards to Secure and Facilitate Global Trade.

**2006:** The WCO launches the Columbus Programme, the largest ever Customs Capacity Building initiative committed to support implementation of the Framework Standards to Secure and Facilitate Global Trade. The revised Kyoto Convention on the Simplification and Harmonization of Customs Procedures enters into force.



**2007:** 2007 version of Harmonized System enters into force on the 1st of January.

## Committee Structure

The WCO Council is assisted by the Policy Commission (24 Members) with financial advice from the Finance Committee (17 Members). It brings together all the Members once a year in a meeting chaired by an elected representative. The Secretariat is responsible for the day-to-day running of the Organization. Together with the WCO's Committees, it carries out the key activities of the annual Strategic Plan.

### Terms of Reference:

- Council
- Policy Commission
- High Level Working Group on Capacity Building, Training and Technical Assistance

- Integrity Sub-Committee
- Finance Committee
- Audit Committee
- The Technical Committee on Rules of Origin. It is responsive to the application of the Rules of Origin of the World Trade Organization.

- The Technical Committee on Customs Valuation. It's responsibility is to ensure the WTO rules are uniformly interpreted to govern the valuation of goods.

- The Harmonized System Committee. It collaborates with other relevant organizations such as the World Trade Organization, the United Nations Statistics Division (UNSD), the International Chamber of Commerce (ICC), the United Nations Environmental Program (UNEP), the Convention on International Trade in Endangered Species of wild fauna and flora (CITES), the Organization for the Prohibition of Chemical Weapons (OPCW), and the Rotterdam Convention on the Prior Informed Consent (PIC) Procedure (PIC).

- The Harmonized System Review Sub-Committee
- The Harmonized System Working Party
- The Scientific Sub-Committee
- The Enforcement Committee. It co-operates with a wide network of partners including Interpol, the United Nations Office on Drugs and Crime (UNODC), the

World Intellectual Property Organization (WIPO), The United Nations Education Science and Culture Organization (UNESCO), the International Centre for Migration Policy Development (ICMPD), the European Community (EC), the Convention on International Trade in Endangered Species of wild fauna and flora (CITES), the International Atomic Energy Agency (IAEA), and with various private sector representatives.

- Working Group on Commercial Fraud
- Electronic Crime Expert Group (ECEG)
- Customs Enforcement Network Management Team ( CENMat)
- Global Information and Intelligence Strategy Project Group (the GIIS Project Group)
- The Permanent Technical Committee. It is responsible for activities related to the harmonization and simplification of Customs procedures.
- The Contact Committee for the WCO/IATA/ICAO Guidelines on Advanced Passenger Information (API)
- Revised Kyoto Convention Management Committee
- Administrative Committee for the Customs Convention on Containers, 1972
- Istanbul Convention Administrative Committee
- Information Management Sub-Committee
- UPU/WCO Contact Committee
- Contracting Parties to the ATA Convention Updates
- Global Information and Intelligence Strategy Project Group
- Private Sector Consultative Group (under discussion)
- SAFE Working Group. Formation of the SAFE Working Group (SWG) was approved by the WCO Council during its 2007 Sessions. The SWG is a new working body, and is open to all WCO Members. It should report to the Permanent Technical Committee or to the Policy Commission depending upon whether the particular matter at hand is one of technical concern or is a policy issue.
- SECURE Working Group (under discussion)

## Strategic Plan

### *1) Customs Environment*

The environment in which the WCO and its Members operate is closely related

to the core roles Customs plays. The following list includes many of the current challenges faced by Customs administrations around the world today:

The need for the Customs community to be responsive to the global financial crisis, to sustain confidence in international trade, to avoid the new barriers to trade, or measures that will increase costs and generate additional delays at the border;<sup>2</sup>

Continued investment by the private sector in modern manufacturing, information and supply chain management systems, supported by information and communication technologies;

Heightened awareness of the external drivers that add complexity to the global trade landscape, including initiatives to further liberalize trade and more complex trade rules;

Proliferation of regional trade agreements involving preferential rules of origin, resulting in a variety of rules of origin and procedures, which add costs to both governments and businesses;

Greater awareness of the factors that increase the vulnerability of the international trade supply chain, including international terrorism, transnational organized crime, drug trafficking and revenue fraud, and the resultant increase in expectations for strengthened border control while ensuring continued improvements in trade facilitation, which also concerns issues of public health and safety as well as environmental issues;

Heightened awareness of the adverse economic and social effects of the infringement of Intellectual Property Rights;

More complex policy and procedural requirements associated with meeting international commitments and standards for efficient and effective border procedures, that enhance co-ordination and co-operation among border agencies;

Increased awareness of the importance of Customs as a key vehicle for economic growth, social development and national security, and the resultant need for governments and donor organizations to invest in sustainable capacity building activities in Customs, supported by research-based strategy and professionalism;

Increased awareness of the implementation of good governance and sound integrity within Customs services in co-operation with stakeholders, as a foundation for development policy and capacity building;

Constraints on budget and human-resource allocation notwithstanding the increase in workload and government expectations; and

Changes in organizational arrangements reflecting changes in government priorities.

### *2) WCO Vision Statement*

It is universally acknowledged that the World Customs Organization is the global centre of Customs expertise which is of vital importance in the development, promotion and implementation of modern and secure Customs systems and procedures. It is responsive to the needs of its Members and its strategic environment, and its best-practice approaches provide the basis for sound Customs administration throughout the world.

### *3) WCO Mission Statement*

The World Customs Organization is an independent intergovernmental institution with the mission of “enhance the efficiency and effectiveness of Member Customs administrations”. In other words, it is targeted to assist its Members to contribute successfully to national development goals, particularly in the areas of trade facilitation, revenue collection, community protection and national security.

### *4) WCO Goals*

In order to fulfil its Vision, Mission and Values, the WCO set the following goals:

Goal 1: International Co-operation and Information Sharing.

Provides a forum for international co-operation to promote greater connectivity and more harmonious interaction between Member administrations, international organizations and other relevant stakeholders.

Goal 2: Harmonization and Simplification of Customs Systems and Procedures.

Develops, maintains and promotes a series of internationally agreed conventions, other instruments and best-practice approaches to achieve harmonization and simplification of Customs systems and procedures.

Goal 3: Compliance and Enforcement.

Supports Members through activities in the areas of commercial fraud, drug trafficking, money laundering, IPR and other related offences, through the development of compliance and enforcement tools and intelligence sharing via the Customs Enforcement Network (CEN) for the protection of society in the areas of

public health and safety, environmental crimes, and containment of possible pandemic.

**Goal 4: Trade Facilitation.**

The WCO will continue to work with other international organizations, including the World Trade Organization to support its Trade Facilitation Negotiating Group with advice and consultations to foster better understanding of WCO trade facilitation instruments and tools.

**Goal 5: Supply Chain Security and Facilitation.**

Enhances Customs-to-Customs networks and Customs-to-Business partnerships in a meaningful and mutually beneficial way, through continued dialogue with its Members and its Business partners to secure and facilitate the international trade supply chain.

**Goal 6: Capacity Building.**

Provides a range of capacity building, training and technical assistance and integrity programmes to increase the capacity of Member Customs administrations to contribute effectively to national development goals, in partnership with international organizations and the private sector.

**Goal 7: Promotion and Marketing.**

Promotes the strategic interests and markets the role and contribution of the WCO and the wider international Customs community, through co-operation, communication and partnership with governments, other international and regional organizations, donor agencies and the private sector.

**Goal 8: Research and Analysis.**

Conducts research and analysis into new visions, issues and trends of strategic importance to the WCO and Member administrations, in co-operation with research institutions.

**Goal 9: Good Governance and Use of Resources.**

Manages and administers its human and financial resources in a cost-effective, transparent and responsible manner, based on a long-term vision for Customs administrations and the WCO and an awareness of the international environment and drivers.

## 1.2 China Customs

### Profile

China Customs is a state organ that supervises and manages all arrivals in and departures from the Customs territory of the mainland China. It is responsible for supervising and controlling over goods, passengers' luggage, postal items and other articles entering or leaving the Customs territory, collecting Customs duties, taxes and fees, fighting smuggling and compiling foreign trade statistics. It also shoulders such major responsibilities as supervision and management of bond operations, audit-based control, Customs intellectual property rights protection and port management.

China Customs exercises a vertical and three-tiered management structure. The top tier is the General Administration of Customs (located in Beijing). The middle tier consists of the Guangdong Sub-Administration of Customs (in charge of 7 Customs regions located in Guangdong Province), 2 Supervising Offices (located in Tianjin and Shanghai respectively), 41 Customs regions and 2 Customs educational institutions. The third tier refers to the 562 Customs houses or offices under those 41 Customs regions. In addition, it has set up overseas offices in such foreign cities as Washington D.C., Moscow and Brussels. Its staff is numbered at around 50,000 (including Customs anti-smuggling police).

China Customs adopts a Customs rank system. The ranks are divided into 5 levels and 13 classes. The system is as follows:

Level 1: Customs Commissioner-General and Deputy Customs Commissioner-General;

Level 2: Customs Commissioner First Class, Second Class and Third Class;

Level 3: Customs Supervisor First Class, Second Class and Third Class;

Level 4: Customs Superintendent First Class, Second Class and Third Class;

Level 5: Customs Inspector First Class and Second Class.

### General Administration of Customs

Shortly after the founding of the People's Republic of China, the Customs General Administration was set up by the State Council.

Located in Beijing, the Customs General Administration now mainly consists of altogether 12 departments and offices, i.e. General Office; Department of Policy

and Legal Affairs; Department of Supervision; Department of Duty Collection; Department of Processing Trade Management; Department of Statistics; Bureau of Investigation; Anti-smuggling Criminal Investigation Bureau; Department of Scientific and Technological Department; Department of Human Resource Management; Department of Finance and Equipment; Department of International Cooperation.

The main task of the Customs General Administration of the People's Republic of China is, under the leadership of the State Council, to lead and organize Customs offices throughout the country in the enforcement of the "Customs Law" and related state policies and regulations, and in the promotion and protection of socialist modernization.

Considering there are so many Customs offices and its heavy workload is in Guangdong Province, the Customs General Administration has set up its sub-office in Guangzhou to assist it in administering the Customs offices in that Province. This sub-office is named Guangdong Regional Customs Office.

### Customs Establishments

Besides the Customs General Administration in Beijing, the State sets up Customs establishments at ports opening to foreign countries and at places which call for concentrated Customs operation.

With the development of China's economy and foreign trade, as well as China's further opening to the outside world, more and more Customs establishments are set up. At present, the total number of Customs establishments is 341 (including those direct and affiliated Customs Houses, but excluding those in China's Taiwan Province, Hong Kong and Macao) in local provinces, autonomous regions and municipalities throughout the country.

The Customs establishments exercise their functions and powers independently in accordance with the law, and are responsible to the Customs General Administration.

### Tasks and Functions of China Customs

According to the Customs Law of the People's Republic of China and other

relevant laws and regulations, China Customs mainly undertakes 4 essential tasks:

To control inward and outward means of transportation, goods and articles;

To collect Customs duties, taxes and related charges;

To combat smuggling;

To compile Customs statistics and handle other Customs matters.

Accordingly, China Customs mainly performs 7 functions: clearance operation, revenue collection, processing trade and bond operation, Customs statistics compilation, audit-based control, counter-smuggling and port management.

The working guideline upheld by China Customs is to “exercise law-based administration, safeguard the national gateway, serve the national economic interests and promote social development”. Its team-building principle is to make Customs personnel “politically staunch, professional and reliable”.

## Customs Control

Customs control is the process where Customs inspects and examines means of transport, goods, personal articles as well as mails and parcels arrive in and depart from the Customs territory according to the laws and regulations. China Customs has introduced a series of reforms to improve customs inspection and supervision, which include reform of regional clearance, classified clearance, management of manifest, etc. Under the guideline of “supervise closely, operate effectively”, China Customs has made remarkable achievements on customs control.<sup>3</sup> By actively carrying out the Integrated Clearance Project, the pace of Customs clearance has been speeded up and the clearance processes further streamlined. In 2009, China Customs adopts a comprehensive management on the self-compliance of the enterprises, promotes the classified clearance system and implements the measure of “declare at home, release at port”<sup>4</sup> (a cross-Customs districts clearance model under which qualified enterprises can firstly declare to the Customs house with which they have registered and then have the goods released at the ports where the actual in and outflows of goods take place). It improves its administration over bonded logistics and makes the clearance processes of Customs special control areas, bonded areas and frontline checking spots gear up to each other. Besides, Customs officers further engage themselves in the Integrated Clearance Project and the E-port construction and get fully



prepared for the clearance work of the 2010 Shanghai World Expo as well as the 2010 Guangzhou Asian Games.

In the practical Customs control process, hi-tech equipment is widely used at every step of the Customs clearance control, which not only improves the efficiency of the hi-tech equipment but also reduces the enforcement and integrity risk. Until now, 49 large-scale container scanning inspection units, 372 electronic load-meters, 189 electronic vehicle plate identification systems, 488 electronic gates and 40 container number identification system are installed and used nationally by China Customs.

### Collection of Customs Duties and Taxes

Customs revenue collection means that Customs levies duties and taxes on goods and articles permitted to be imported and exported in accordance with the Customs Law of the People's Republic of China. The revenue collected by China Customs mainly includes Customs duties, import VAT, consumption tax and vessel tonnage tax. Customs revenue plays an crucial role in the country's economy, for it not only serves as a source to the national fiscal revenue, but also serves as an important leverage for national macro-economic control. After China's accession to the WTO, China Customs has been working in good faith to honor the commitments the Chinese government made by adopting fair, unified and transparent tariff policies in accordance with the principle of non-discrimination.<sup>5</sup> China Customs has also been fully implementing the WTO Valuation Agreement and taking concrete measures to phase in the tariff reduction plan. The overall tariff level has been reduced from 15.6% (2000) to 9.8% (2009). Simultaneously, China Customs always bears it in mind that revenue collection is it's initial objective, and therefore, it continues to improve the quality of its work in this area with the implementation of legal, scientific and comprehensive revenue collection frameworks.

In 2009, China Customs makes great efforts to consolidate the success it has gained on revenue collection. The measures are as follows:

(1) Fully implementing Value-added Tax Reform, enhancing the follow-up control on duty-reduction or exemption, and checking up on the fundamentals of the revenue collection work.<sup>6</sup>