



# Customs Systems for Enterprise Credit Management

# AEO

General Administration of Customs  
The People's Republic of China



## Prologue

The 18th National Congress of the Communist Party of China (CPC) and the 3rd Plenary Session of the 18th CPC Central Committee both put forward express requirements in the establishment of the social credit system, to vigorously press ahead the institutional construction of “government credit, business credit and judicial public trust”. Meanwhile, in the Outline of the Development Plan of the Social Credit System 2014-2020 released by the State Council this year, it is expressly indicated that “Customs administration, industrial and commercial administration, taxation administration, quality inspection and quarantine administration, intellectual property office and other authorities should deepen the application of credit information and products in the process of market supervision and public service, and provide those honest and trustworthy businesses with such “green channel” incentives as priority in going through formalities and simplified procedure”.

On Oct. 8, 2014, the General Administration of Customs formulated Interim Measures of the General Administration of Customs of the People's Republic of China for Enterprise Credit Management (Decree No. 225 of GACC, hereinafter referred to as IMECM) as well as relevant supplementary measures thereof, which came into force on Dec. 1, 2014.

On the one hand, IMECM fully reflects the general requirements of establishing the social credit system. In the principle of “facilitating those that act in good faith and in compliance with laws and penalizing those that lose credit and go against laws”, IMECM specifies, in a scientific, fair and impartial way, the criteria and management measures for certified enterprises, general-credit enterprises and discredited enterprises, according to enterprises’ operation, management, internal control, compliance and other objective indicators which can reflect the credit status of enterprises. The certified enterprise will enjoy the clearance facilitation granted by Customs administration, while the discredited enterprise will be subject to strict Customs control. On the other hand, IMECM absorbs the advanced philosophy of the Authorized Economic Operator (AEO) advocated in the WCO Framework of Standards to Secure and Facilitate Global Trade, and specifically provides that “certified enterprises” are AEOs of China Customs, which are eligible for the preferential treatment and clearance facilitation granted by China Customs and its foreign counterparts with mutual recognition.

The implementation of IMECM symbolizes the basic establishment of enterprise credit management system in Customs administrations and thus lays a cornerstone in building the national social credit system.



# Date of Implementation

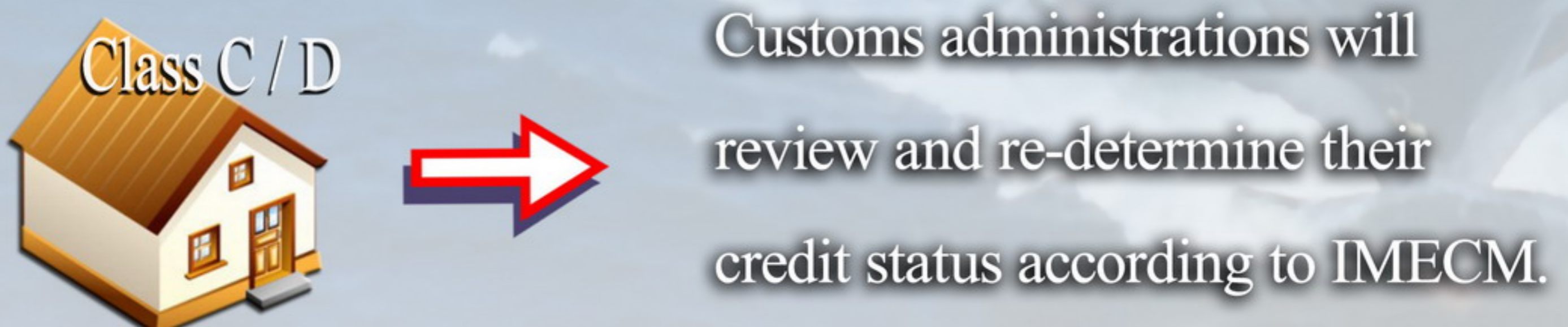
Interim Measures of Customs Administration of the People's Republic of China for Enterprise Credit Management (Decree No. 225 of GACC, hereinafter referred to as IMECM) **has been promulgated to the public on Oct. 8th, 2014 and come into effect on December 1st, 2014.** The Measures of the General Administration of Customs of the People's Republic of China on Classified Management of Enterprises (Decree No. 197 of GACC, hereinafter referred to as MCME) shall be repealed simultaneously.

# How to pass from MCME to IMECM?

## *Direct transition:*



## *Re-determination:*



# Applying differentiated management:

*Credibility and Compliance = Facilitation*

*Discredit and Offence = Sanction*

# Reflecting fairness and justice:

Supporting SMEs. }

No limits on scale and time of companies. }



Newly registered companies can also apply for the status of certified enterprises

- Number of declaration forms
- Number of import and export filing lists
- Total volume of import and export

# Promoting “three mutuals”

Customs administrations will, in light of the needs of the development of social credit systems and the international cooperation, establish a mechanism to cooperate with other related authorities of the State and the Customs administrations of other countries or regions to promote mutual exchange of information, mutual recognition of supervision, and mutual assistance in law enforcement.

## To establish the Customs system of enterprise credit management

- Information collection
- Information disclosure
- Determination of credit status
- Dynamic adjustment
- Management measures

## To establish the Management System of Enterprises' Import and Export Credit



Customs-Business Cooperation Platform



Enterprises' Information Public Disclosure Platform



# Objects of credit management:

## Enterprises eligible for credit determination

(All kinds of enterprises registered with Customs)

- \*Customs brokerage services
- \*Consignees and consignors of import and export
- \*Processing and manufacturing enterprises
- \*Other enterprises registered with Customs

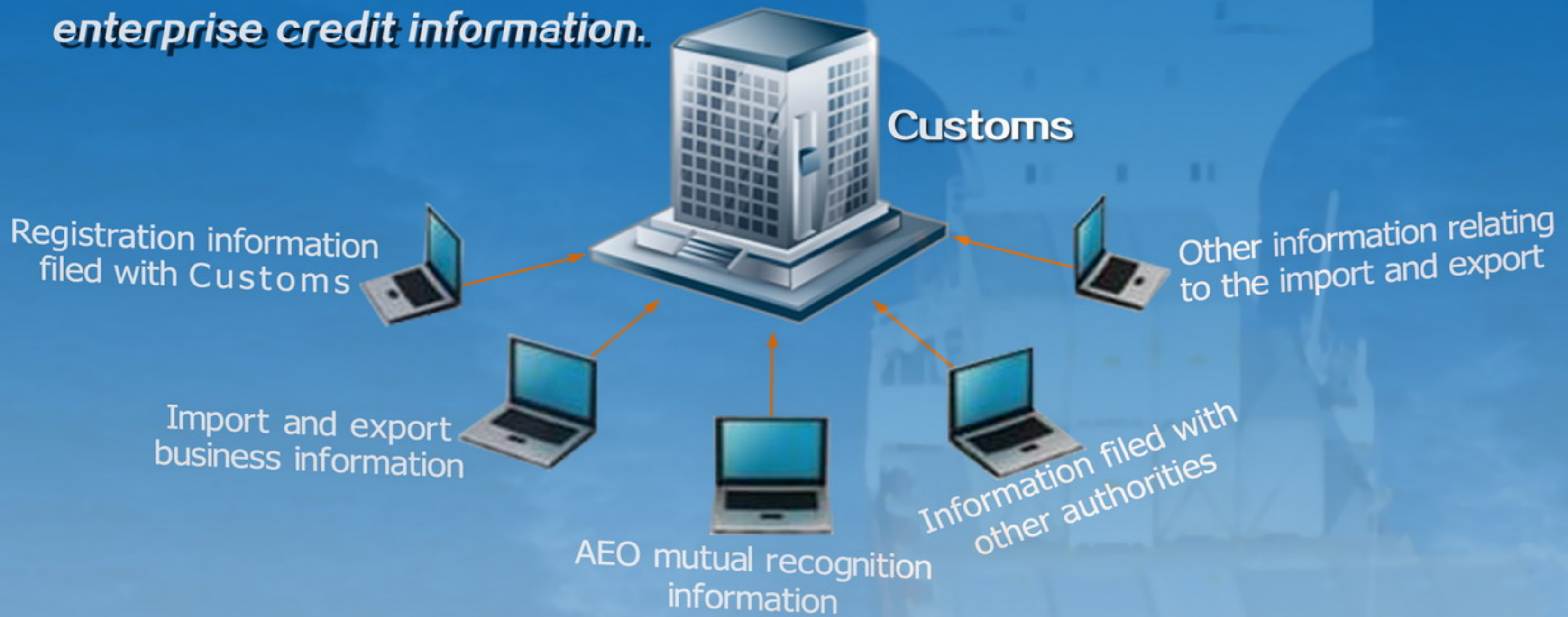
## Graded credit status of enterprises:

### Certified Enterprise:



- ✓ Mutual recognition of AEOs with foreign counterparts
- ✓ Clearance facilitation to mutually recognized AEOs

***The Customs administration collects the information that is able to reflect the import and export credit status and establish the management system of enterprise credit information.***

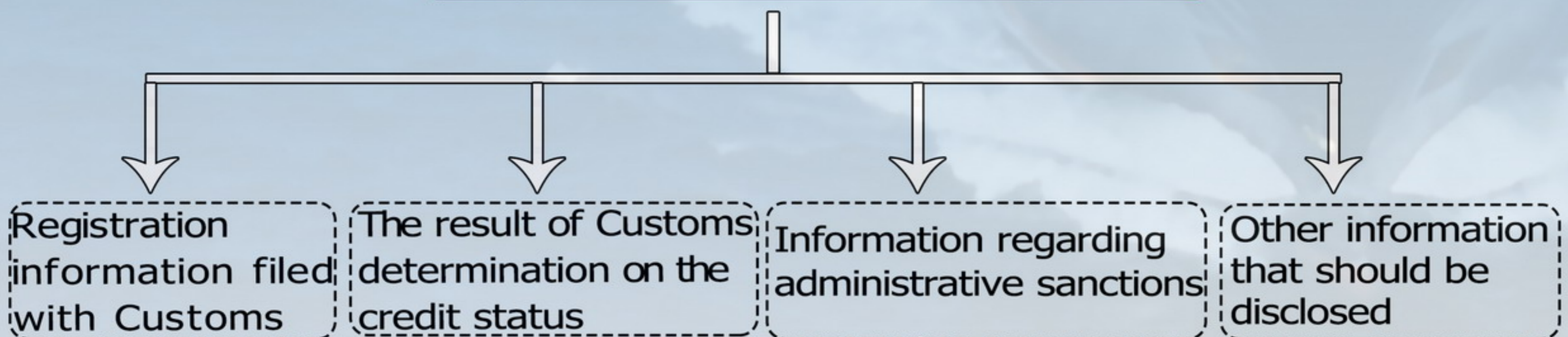


***On the condition that state secret, trade secret and personal privacy are protected, the Customs administration publicly discloses the following credit information of an enterprise :***



The Disclosure Platform of Enterprises' Import and Export Credit Information

**( <http://credit.customs.gov.cn> )**



( The term of public disclosure of administrative sanctions is **FIVE** years. )



## *Ways to deal with the objection raised against the information publicized*

*A citizen, legal person or other organizations are entitled to raise objections to the Customs administration with relevant materials or evidence.*

Objection by citizens



Providing the original ID card  
Providing materials with signature

Objection by legal or other entities



Providing materials stamped  
with official seals

**If the reason(s) for the objection raised by the citizen, legal person or other organizations is tenable, the Customs administration shall accept the objection.**

The Customs administration shall review the information within **20 days** of receipt of the objection application.

## A certified enterprise shall meet the Criteria of Certified Enterprises of the Customs Administration.

Criteria of Certified Enterprises of the Customs Administration

Criteria of Advanced Certified Enterprises (ACE)

Criteria of General Certified Enterprises (GCE)

Formulated and published by GACC (Bulletin No. 82 of GACC 2014)

## Certification Procedure



Submitting written application

Concluding certification within 90 days of receipt of the written application



**Note:** Under special circumstances, the term of certification can be extended for **30days**.

## Circumstances to Terminate Certification

### Terminating Certification in Article 14 of IMECM

Detected or investigated by the Customs administration due to being suspected of smuggling or violating Customs regulatory provisions

Withdrawing the application on its own initiative

Other circumstances under which the certification shall be terminated

## Advanced Certified Enterprise (ACE)

High requirements of China Customs for high-credit enterprises

## General Certified Enterprise (GCE)

Basic requirements of China Customs for high-credit enterprises

Certified Enterprises

### Advanced Certification

VS

### General Certification

Criteria of ACE  
18 categories and 32 items

Criteria of GCE  
18 categories and 29 items

In addition to more domestic clearance facilitations than GCE, ACE can also enjoy the favorable measures and clearance facilitation granted by the Customs administrations of foreign countries and regions through mutual recognition arrangements.

Enjoying clearance facilitation granted by China Customs

The Criteria of GCE have less requirements in internal control, import and export control, information system, data management and trade security than the Criteria of AAE, and are different as well in compliance criteria.

# Types of Criteria

Criteria of ACE

Criteria of GCE

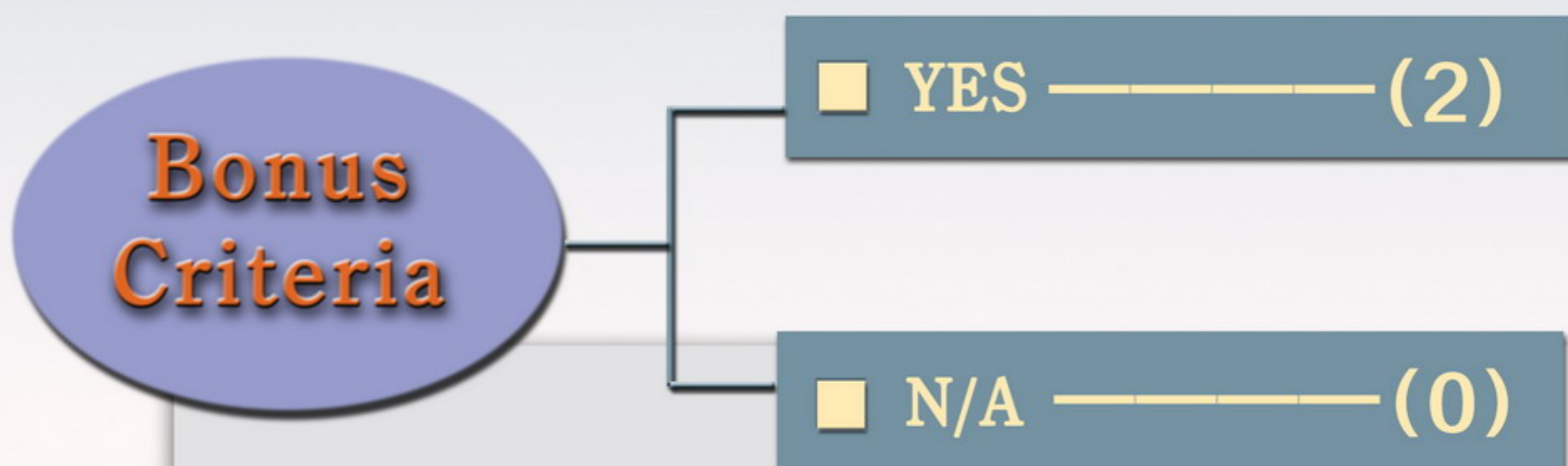
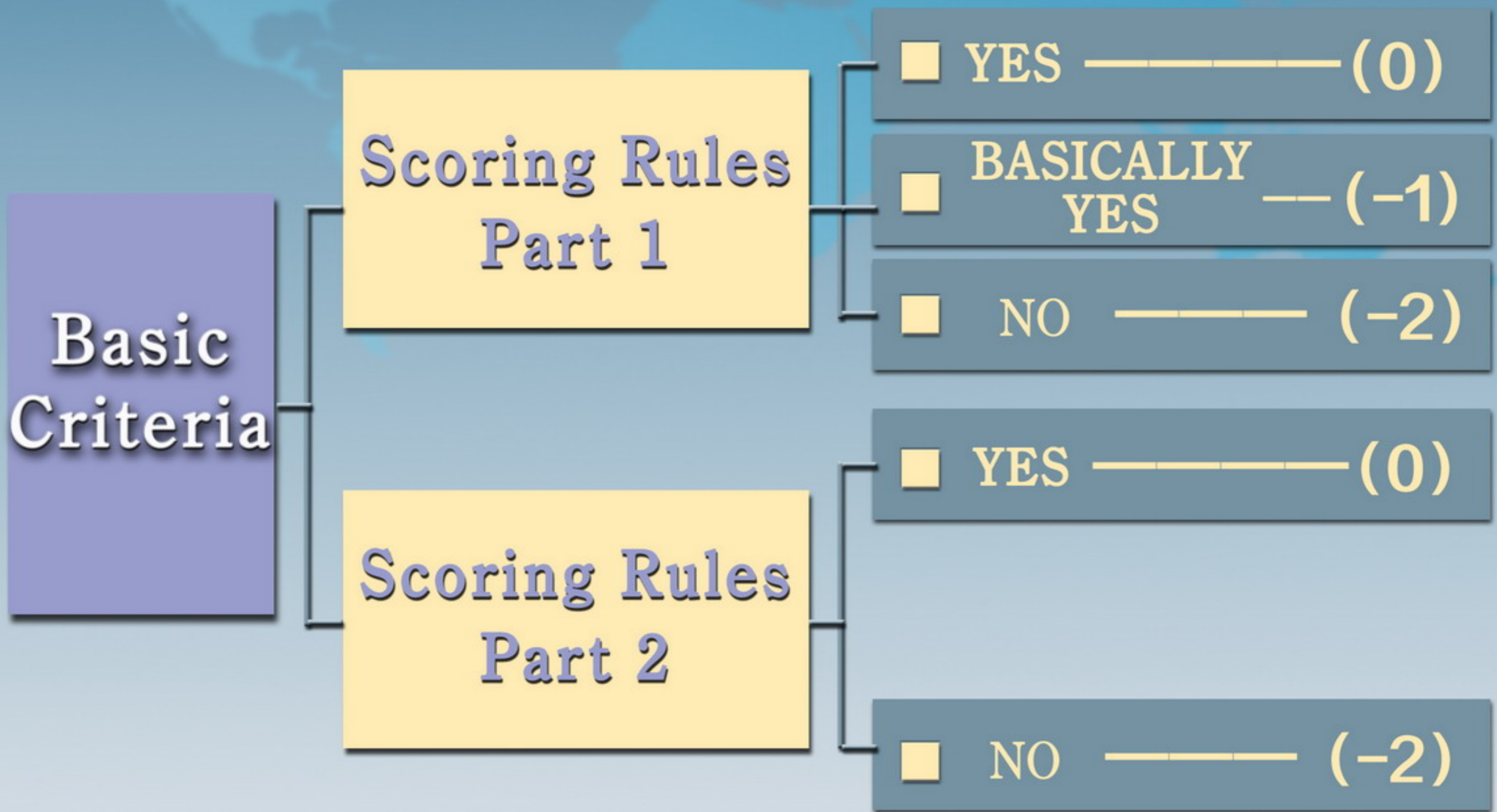


Criteria of Certified Enterprises  
of Customs Administration



*basic criteria*

# Scoring Rules of the Criteria



The maximum score of bonus criteria is “2” points, which shall not be accumulated.

# ● Conditions for passing certification



$$\text{Total Score} = 100 + (\text{Sum of Scores from Scoring Items})$$

# ● Rectification in Certification

Items disallowing rectification

Items allowing rectification

Advanced: No. 12,13, 14,15,17,22 and 23  
 General: No. 9,10,11, 12,14,19 and 20

Other criteria



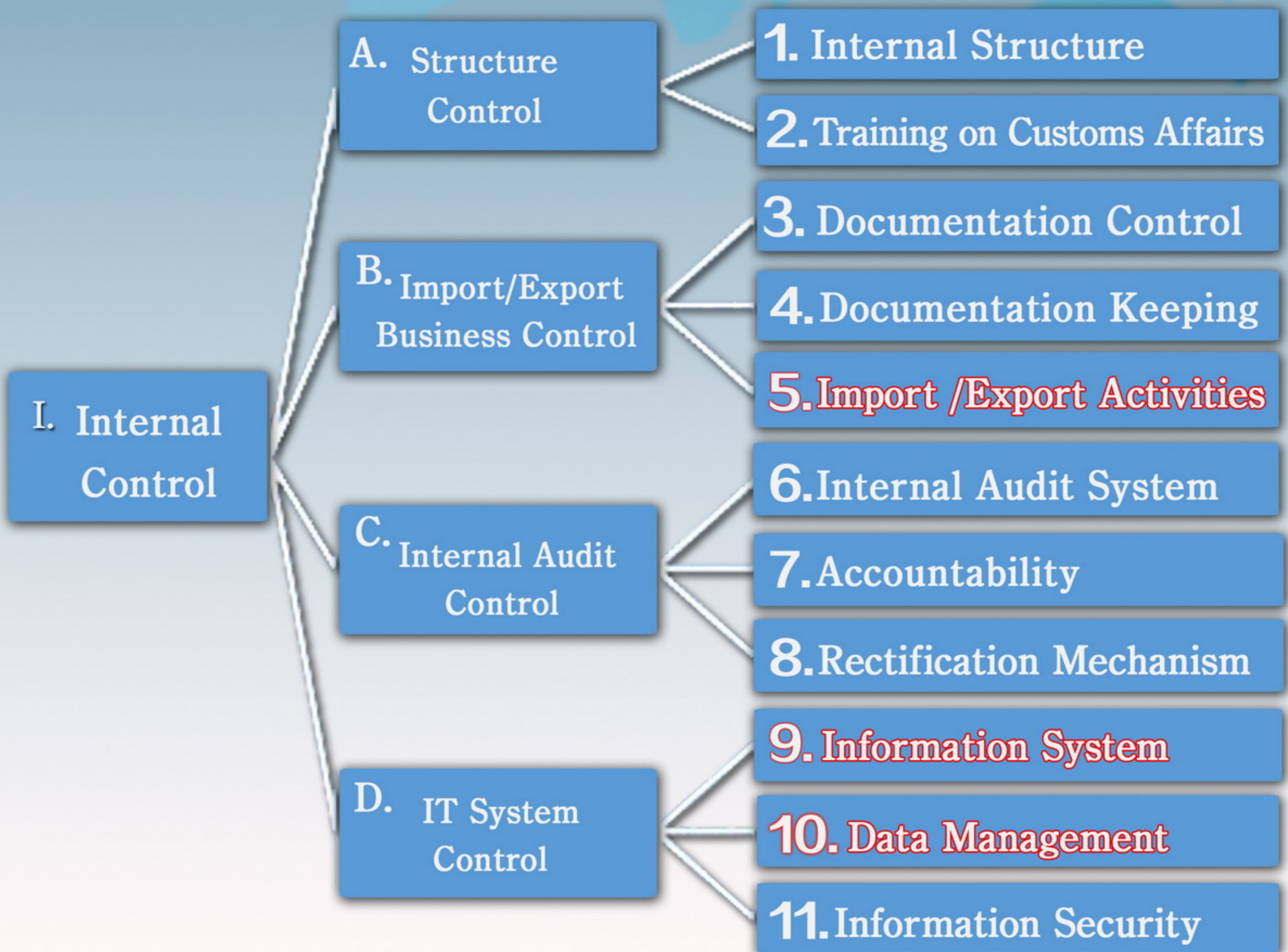
Before the application, a business must conduct a self-assessment in advance to rectify any practice that fails to meet the criteria.

Note: Before applying for certification, the business should conduct a self-Assessment according to the Criteria of Certified Enterprise of Customs Administration, which is annexed to the Bulletin No.82 of GACC 2014. Where all the relevant criteria are met, the company may apply for certification, together with a self-assessment report, to the Customs administration with which it is registered.

# 1. Internal Control


4 categories

11 items




Note: There are 4 categories and 11 items of criteria for ACE and 4 categories and 8 items for GCE, which is not subject to the items **in red**.


# Customs Training for Key Staffs



Legal representative or authorized personnel and senior managers in charge of Customs affairs



attend at least **ONCE** a year the internal training on Customs rules and regulations



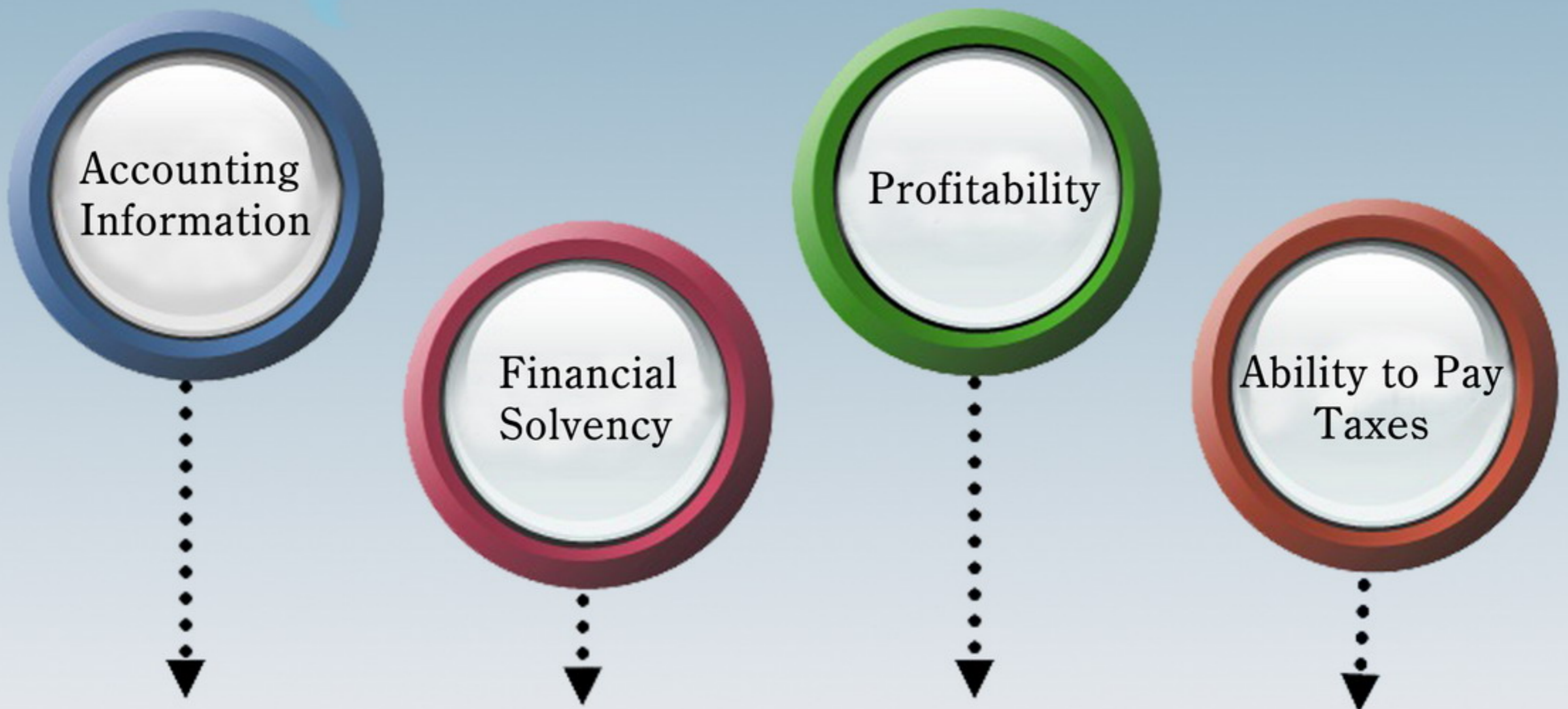
to catch up with and update relevant regulatory provisions.



## II. Financial Status

1 category

4 items

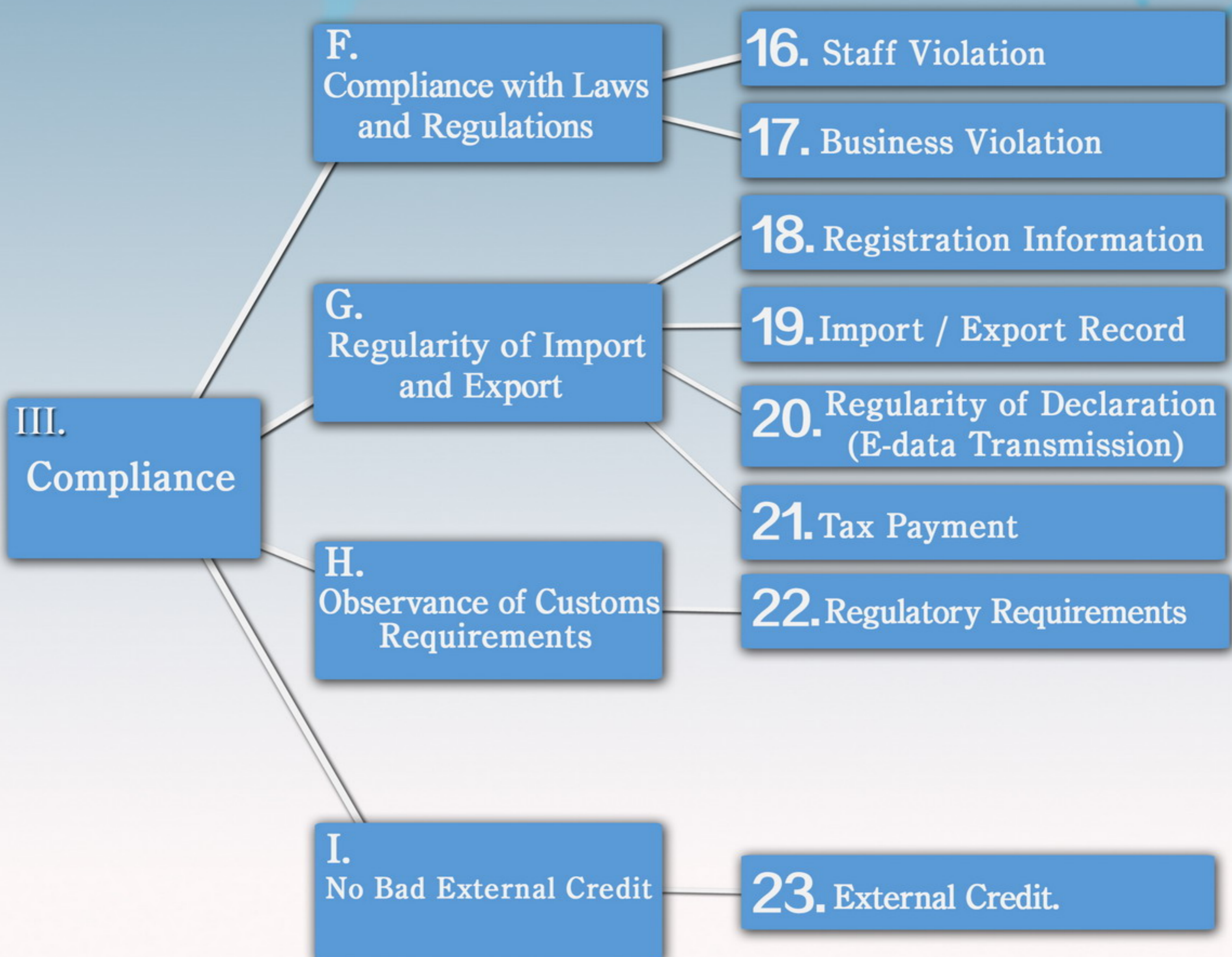


E. Financial Status

# III. Compliance

4 categories

8 items



# 1. Staff and Corporate Violation

## Staff Violation

The legal representative (person in charge)

senior manager in charge of Customs

affairs and chief financial officer

No **intentional violation**  
for **2** consecutive years.

## Corporate Violation

No **smuggling crime or act**  
for **2** consecutive years.

## 2. “Corporate Violation” in Advanced Certification

There is no violation of Customs regulatory provisions with a fine over RMB30,000 in the recent year.

Enterprises other  
than Customs  
Brokerage Services

Accumulative fines for violating Customs rules and regulations amount to less than RMB50,000 with the total number of violation less than 5 in the recent year, or even though the total number of violation exceeds 5, it is less than 0.1% of the total number of the enterprise’s import and export documents including declaration form, entry or exist filing list, declaration of means of transport, manifests and related e-data, transit permit form (cargo lists) in the previous year, except the violation which is discovered by the enterprise through its own audit and then self-disclosed to the Customs administration and for which the enterprise is warned and imposed a fine less than RMB30,000.

There is no violation of Customs regulatory provisions with a fine over RMB10,000 in the recent year .

Customs Brokerage  
Services

The number of violations in the recent year is no more than 0.01% of the total number of declaration forms and import and export filing lists, with a total fine of no more than RMB30,000 in the previous year, except the violation which is discovered by the enterprise through its own audit and then self-disclosed to the Customs administration and for which the enterprise is warned and imposed a fine less than RMB10,000.

### 3. “Corporate Violation” in General Certification

There is no more than one violation of Customs regulatory provisions with a fine over RMB30,000 and below RMB100,000 in the recent year.

Enterprises other than Customs Brokerage Services

Accumulative fines for violating Customs rules and regulations amount to less than RMB100,000 with the total number of violation less than 5 in the recent year, or even though the total number of violation exceeds 5, it is less than 0.1% of the total number of the company’s import and export documents including declaration form, entry or exit filing list, declaration of means of transport, manifests and related e-data, transit permit form (cargo lists) in the previous year, except the violation which is discovered by the enterprise through its own audit and then self-disclosed to the Customs administration and for which the enterprise is warned and imposed a fine less than RMB30,000.

There is no more than one violation of Customs regulatory provisions with a fine over RMB10,000 and below RMB30,000 in the recent year.

Customs Brokerage Services

Customs brokerage services: The number of violations in the recent year is no more than 0.03% of the total number of declaration forms and import and export filing lists, with a total fine of no more than RMB50,000 in the previous year, except the violation which is discovered by the enterprise through its own audit and then self-disclosed to the Customs administration and for which the enterprise is warned and imposed a fine less than RMB10,000.

# IV. Trade Security

8 categories and 8 items



Note: The criteria of general certification are less than those of advanced certification.

## V. Bonus Criteria

### Bonus Item

Bonus Criteria

R. Bonus Criteria

32. Bonus Items

- i. Located in the area under special Customs control.
- ii. Encouraged and supported by the State.
- iii. Awarded the prize by national trade associations.
- iv. Listed as a sample company in China's export leading index(ELI).
- v. Proactively involved in the Customs initiative of business keeping the declaration documentations.

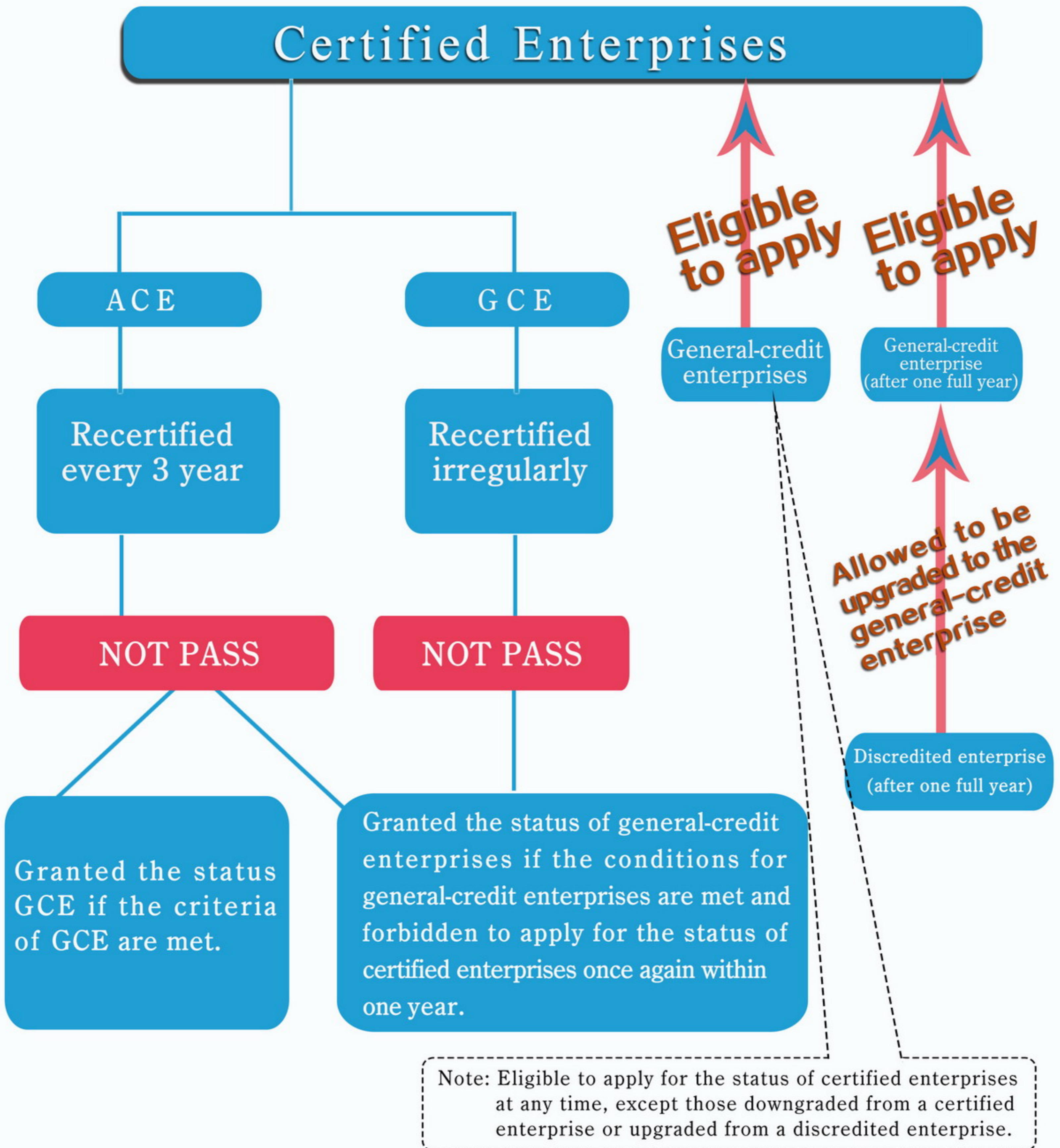
A bonus is granted **upon the confirmation of Customs** if one of the circumstances above is met

**Note: The max. bonus score is 2 points.**

# What is the discredited enterprise?

1. Committing the crime of smuggling or conducting an act of smuggling;
2. For an enterprise other than Customs brokerage services, the number of violations of Customs regulatory provisions within one year exceeding 0.1% of the total number of the declaration forms, entry-exit filing lists, and other relevant documentations of the previous year and subject to administrative sanctions amounted to more than RMB100,000 for more than twice or of more than RMB one million accumulatively. For a Customs brokerage service, the number of violations of Customs regulatory provisions within one year exceeding 0.05% of the total number of the declaration forms and entry-exit filing lists of the previous year and subject to administrative sanctions amounted to more than RMB100,000 accumulatively.
3. In arrears with payable taxes and penalties and/or confiscated illegal gains due;
4. Declaration error rate of the previous quarter one time above the average declaration error rate across the country of the same period;
5. Upon site investigation, registration information proved to be false and inability to contact the enterprise;
6. Suspended from Customs brokerage business by the Customs administration in accordance with laws;
7. Suspected of smuggling or violating Customs regulatory provisions and refusing to cooperate with the Customs administration in the investigation;
8. Fraudulently using the name of the Customs administration or another enterprises to seek illicit proceeds;
9. Faking or forging credit information;





## Advanced Certified Enterprise (ACE)

In addition to the management principles and measures applicable to GCE, the following management measures shall also apply to ACE:

1. ACE can go through inspection and release formalities before the commodity classification, Customs valuation and origin of the import and export goods are determined or other customs formalities are fulfilled;
2. Coordinators are offered by Customs administration;
3. Enterprises engaged in processing trade are not subject to the Customs duty deposit system;
4. Clearance facilitation is offered by the Customs administrations of foreign countries or regions covered by mutual recognition of AEOs.

## General Certified Enterprise (GCE)

1. Relatively low inspection rate of import and export goods;
2. Simplified examination of documentations of import and export goods;
3. Priority in processing clearance formalities;
4. Other management principles and measures prescribed by GACC

### Enterprise Credit Management Measures

#### Discredited Enterprises

1. Relatively high inspection rate of import and export goods;
2. Focus of document examination for import and export goods;
3. Highlighted supervision over processing trade and other links;
4. Other management principles and measures prescribed by GACC.

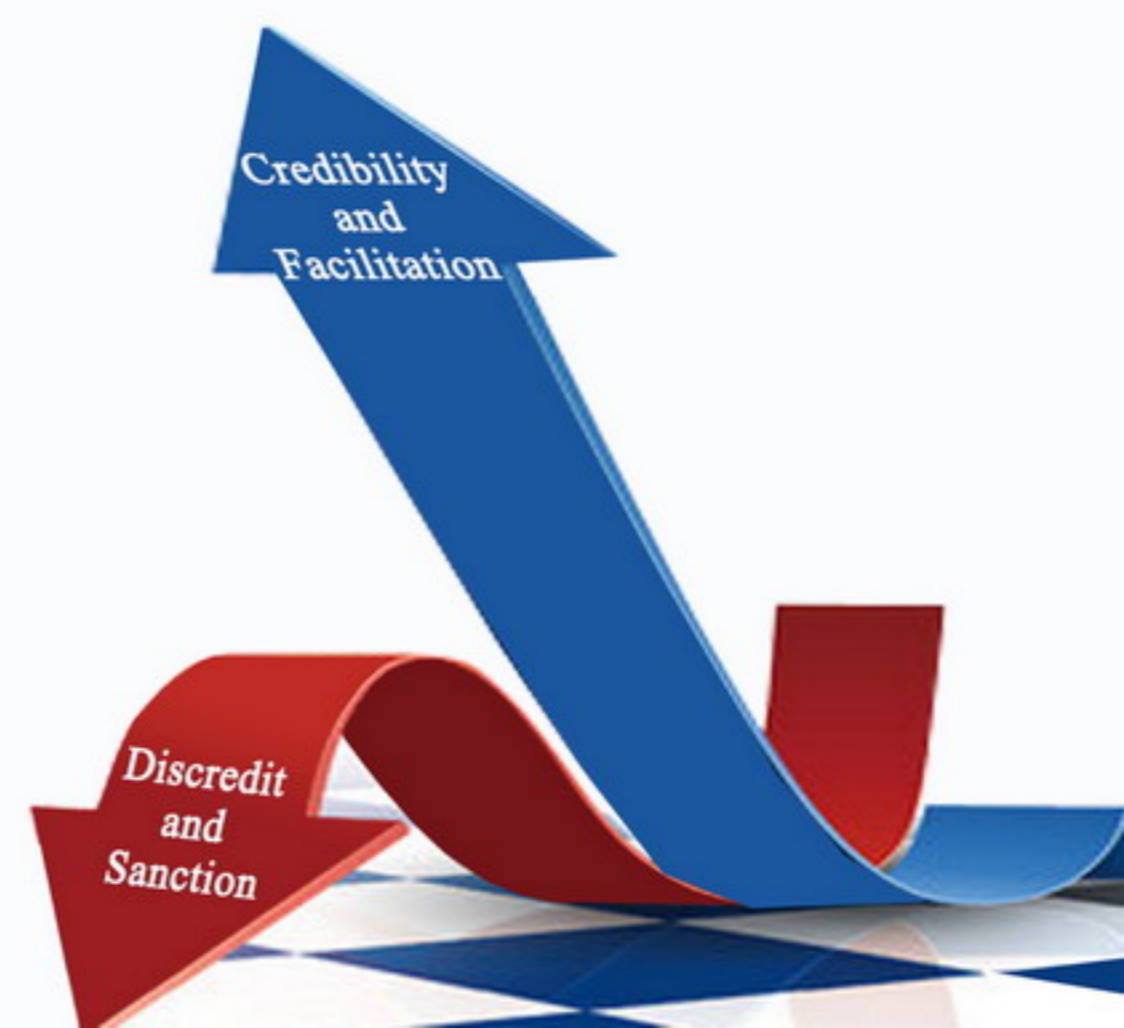
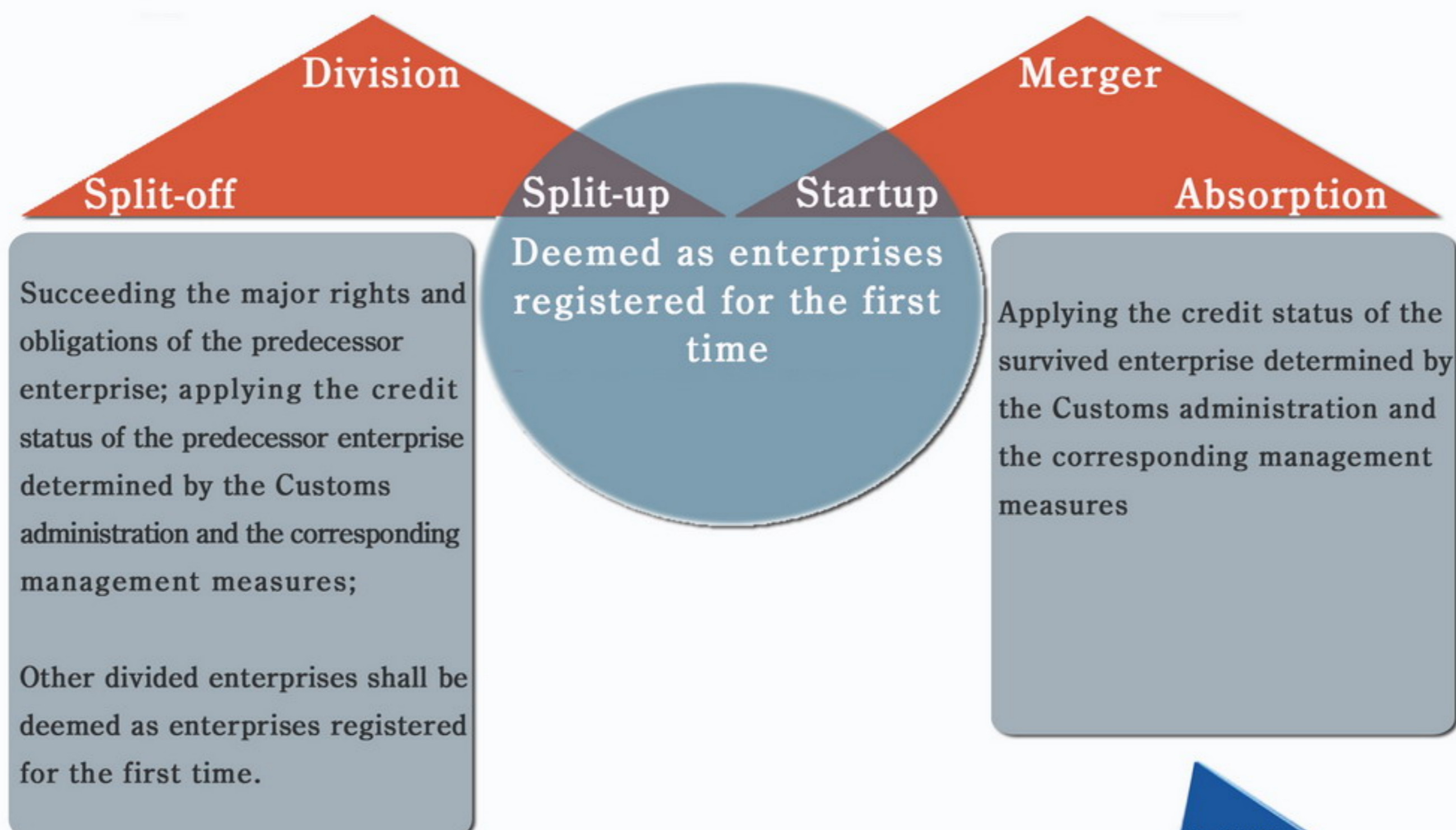
#### General-Credit Enterprises

Controlled on the basis of normal regulatory measures

# Management principles applicable to the enterprise credit status



- Where there is a conflict in the applicable management measures because of the different results of determination of the enterprise credit status, the Customs administration shall apply the management measure pursuant to inferior principles.
- Where a certified enterprise is suspected of engaging in smuggling and is thus looked into or investigated, the Customs administration will suspend the applicability of corresponding management measures and treat the same as a general-credit enterprise.
- Where the name or customs registration code of an enterprise is changed, the determination result of the credit status of the enterprise by the Customs administration and the corresponding management measures shall continue to apply.





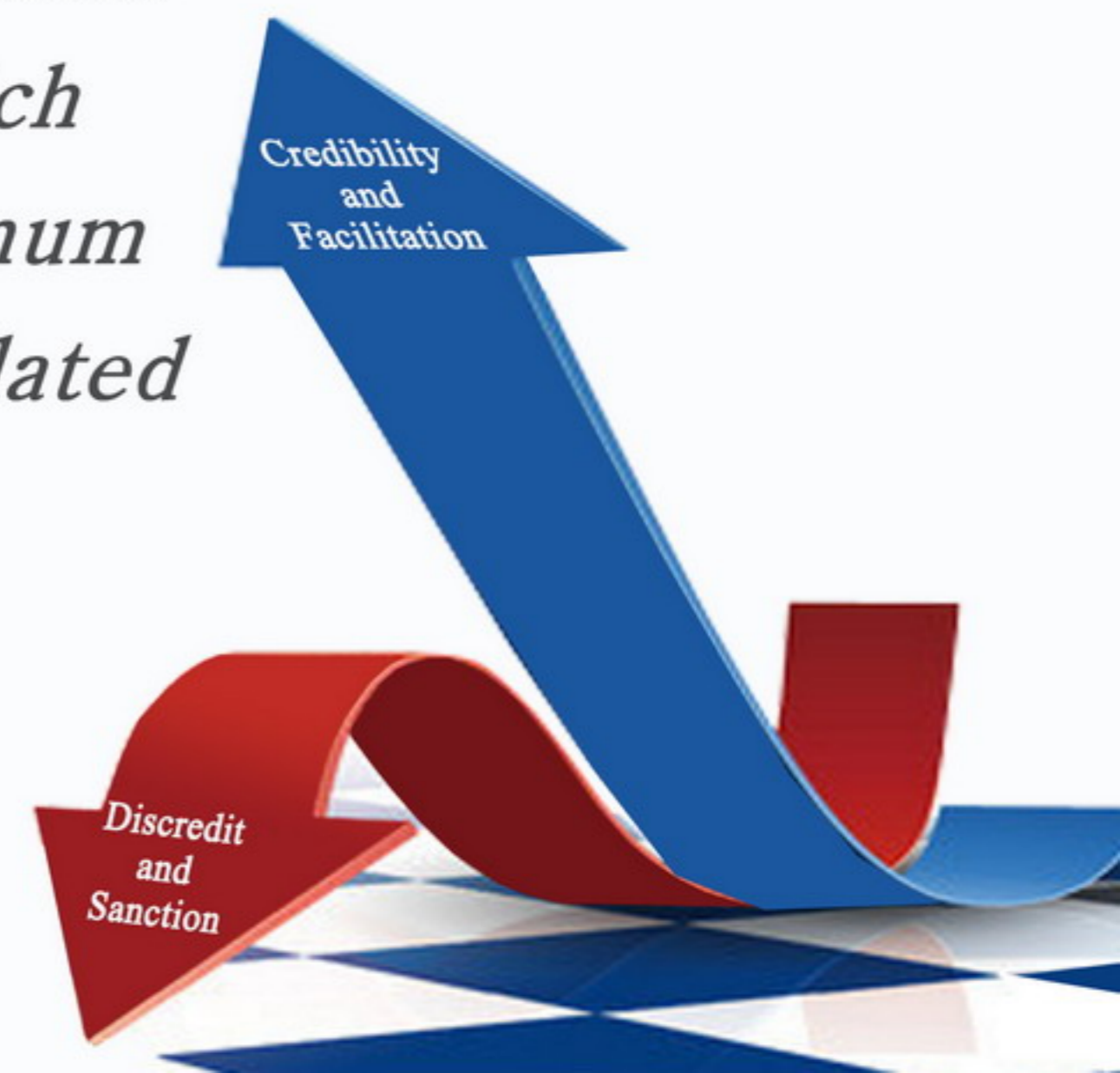
*During the process of determining the credit status, what if the Customs administration discovers some problems with the company?*

**1 Rectification is allowed**

*During the process of determination, where rectification is allowed according to relevant provisions, Customs Administration shall allow such rectification.*

**2 Customs administration decides the term of rectification.**

*The term of rectification is decided by Customs administration, which shall be no more than the maximum of **90** days and shall not be calculated into the time of certification.*



## Application for the Status of Certified Enterprises

### 适用认证企业管理申请书

企业名称			
海关注册编码			
申请认证企业类型	<input type="checkbox"/> 高级认证	<input type="checkbox"/> 一般认证	
经营类别	<input type="checkbox"/> 报关企业	<input type="checkbox"/> 非报关企业	
联系人		联系电话	

海关：  
根据《中华人民共和国海关企业信用管理暂行办法》有关规定，本单位按照《海关认证企业标准》进行自我评估，认为符合一般认证企业高级认证企业标准，现向你关申请适用认证企业管理。

本单位知悉并同意遵守《中华人民共和国海关企业信用管理暂行办法》及海关相关规定，保证所提交的申请材料真实、齐全、有效，并存有相关文件、资料备查，做好接受海关实地认证的准备。

附：按照《海关认证企业标准》进行自我评估的报

**The application form submitted to apply for the status of certified enterprises**

申请单位(盖章)  
年 月 日

## XX Customs, the People's Republic of China Receipt of the Application for the Status of Certified Enterprises

### 中华人民共和国 XX 海关 适用认证企业管理申请书回执

关申〔 〕 号

企业名称：

海关注册编码：

你单位提出的适用一般认证企业高级认证企业管理申请，我关于年 月 日收悉。经审核，材料齐全，符合法定形式，根据《中华人民共和国海关企业信用管理暂行办法》规定，我关予以接受。

**The acknowledgement of receipt delivered by Customs to the business**

印章

年 月 日

## XX Customs, the People's Republic of China Rectification Notice

### 中华人民共和国 XX 海关 规范改进通知书

关改〔 〕 号

企业名称：

海关注册编码：

根据《中华人民共和国海关企业信用管理暂行办法》和《海关认证企业标准》有关规定，发现你单位存在需要规范改进的情形，请你单位按下列要求进行规范改进：

(具体规范改进要求及截止日期)

印章

年 月 日

**Notice issued by Customs to require the business to conduct rectification**

## XX Customs, the People's Republic of China Decision of Determination of Credit Status

### 中华人民共和国 XX 海关 企业信用等级认定决定书

关认〔 〕 号

企业名称：

海关注册编码：

你单位原适用海关高级认证一般认证一般信用企业管理失信企业管理。我关发现你单位有下列情形：

(事实描述)

根据《中华人民共和国海关企业信用管理暂行办法》规定，我关决定将你单位信用等级认定为一般认证一般信用失信企业。

如果不服本决定，依照《中华人民共和国行政复议法》第九条、第十二条，《中华人民共和国行政诉讼法》第三十九条的规定，你单位可以在收到本决定书之日起 60 日内向 申请行政复议，或者在收到本决定书之日起 3 个月内，向 人民法院提起诉讼。行政复议或者诉讼期间，不影响本决定书的执行。

**Decision to grant certain credit status to the business**

年 月 日



## AEO Certificate

证书编号:

CERTIFICATE NO. (AEO 标识)

# 认证企业证书 AEO CERTIFICATE

认证企业名称:  
AEO NAME:

认证企业编号:  
AEO CODE:

认证企业等级:  
AEO TYPE:

认证日期:  
DATE OF AUTHORIZATION:

**If the criteria of certification are met,  
Customs administration will issue the  
AEO Certificate.**

发证机关:(盖章)  
ISSUING AUTHORITY:

发证日期:  
DATE OF ISSUE:

## XX Customs, the People's Republic of China Decision to Terminate Certification

### 中华人民共和国 XX 海关 终止企业认证决定书

关终认〔 〕 号

企业名称:

海关注册编码:

我关在对你单位进行企业认证过程中,发现你单位有以下情形:  
(终止认证情形事实详述)

根据《中华人民共和国海关企业信用管理暂行办法》第十四条的规定,现终止对你单位的企业认证。

如果不服本决定,依照《中华人民共和国行政复议法》第九条、第十二条,《中华人民共和国行政诉讼法》第三十九条的规定,你单位可以在收到本决定书之日起 60 日内向 申请行政复议,或者在收到本决定书之日起 3 个月内,向 人民法院提起诉讼。行政复议或者诉讼期间,不影响本决定书的执行。

**Decision issued by Customs to  
terminate the certification.**

印章  
年 月 日

## XX Customs, the People's Republic of China Decision Not to Grant the Status of Certified Enterprises

### 中华人民共和国 XX 海关 不予适用认证企业管理决定书

关不认〔 〕 号

企业名称:

海关注册编码:

你单位提出的适用  一般认证  高级认证企业管理申请,我关于 年 月 日收悉。经审核,你单位有下列情况,不符合《海关认证企业标准》:

(事实描述)

根据《中华人民共和国海关企业信用管理暂行办法》第九条第一款的规定,我关决定对你单位不予适用  一般认证  高级认证企业管理。

如果不服本决定,依照《中华人民共和国行政复议法》第九条、第十二条,《中华人民共和国行政诉讼法》第三十九条的规定,你单位可以在收到本决定书之日起 60 日内向 申请行政复议,或者在收到本决定书之日起 3 个月内,向 人民法院提起诉讼。行政复议或者诉讼期间,不影响本决定书的执行。

**Decision not to grant the status of certified  
enterprises to the determined company.**

印章  
年 月 日

# *Search for Error Rate of Declaration*



*The Customs brokerage services can search for their own error rate of declaration through “C-B Cooperation Platform” in the “Management System of Enterprises’ Import and Export Credit”.*

Q: What is the "Authorized Economic Operator (AEO)"?

A: It is an enterprise involved in the international movement of goods in whatever function, conforming to the conditions set out in IMECM and the Criteria of Certified Enterprises of the Customs Administration, and certified by the Customs administration.

Q: What is the definition of "within one year" indicated in IMECM and Criteria of Certified Enterprises of Customs Administration?

A: Where the credit status is upgraded to a certified enterprise, it refers to the past consecutive 12 months from the date when the Customs administration accepts the application; Where the credit status is downgraded, it refers to the past consecutive 12 months from the date when the last decision of Customs administrative sanction is rendered.

Q: What does the "amount of administrative sanctions" indicated in IMECM refer to?

A: It refers to the sum of penalties imposed by Customs administration and the amount of illegal gains and/or the value of the goods and articles confiscated by the Customs administration due to violations of customs regulatory provisions.

Q: What does "in arrears with taxes payable" indicated in IMECM refer to?

A: It refers to the failure to pay, over three months upon the due date, the sum of payable tariffs and other taxes levied by the Customs administration on other agencies' behalf for import and export goods and articles during importation and exportation, including the taxes payable in addition to the penalties imposed by the Customs administration upon determination of a violation of the Customs regulatory provisions.

Q: What does "in arrears with penalties and/or confiscated illegal gains due" indicated in IMECM refer to?

A: It refers to the failure to pay the penalties imposed by and illegal gains confiscated by and the amount equivalent to the value of the smuggled goods and articles pursued by the Customs administration, over three months upon the expiry date set out in the administrative sanction decision of the Customs administration.

"One year" refers to 12 consecutive months.

"Year" refers to a calendar year.

"Above" and "below" shall include the given figure.







# *Joint **Incentives** and Sanctions*

**Forestry**

**Customs**

**Civil Aviation**

**Public Security**

**Environmental Protection**

## *Facilitation for Creditability and Compliance*

## *Sanctions for Discredit and Offences*

**Taxation**

**Bank**

**Quality Inspection and Quarantine**

**Procuratorate**

**Foreign Exchange**

**Court**

**Industrial and Commercial**

**Transport**

**Agriculture**



GACC : [aeo@customs.gov.cn](mailto:aeo@customs.gov.cn)



7×24 Hours Service

WeChat Subscription Account



WeChat Service Account



Sina Weibo



Tencent Weibo

