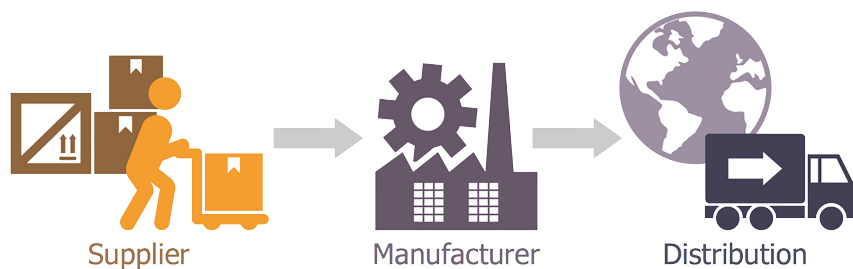


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世界海关组织一体化供应链管理指南(中英对照) WCO Customs Guidelines on Integrated Supply Chain Management



**WCO Customs Guidelines
on Integrated Supply Chain Management
世界海关组织一体化供应链管理指南
(中英对照)**

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Foreword

The increasing threat of international terrorism and organised cross-border crime requires the enhancement of existing border and frontier controls and effective national and international co-operation between Customs, other law enforcement agencies and business. The greatest challenge for Customs will be to offer facilitated treatment of the vast majority of international cargo movements and passenger traffic, while identifying and dealing with the small percentage that pose a genuine risk to security.

The WCO has immediately responded to the call for action from WCO Members and international bodies such as the Group of Eight (G8) and the International Maritime Organization (IMO) by adopting the Resolution on Supply Chain Security and Trade Facilitation at the June 2002 Council Sessions. The WCO Resolution addresses a series of steps to protect the international trade supply chain from acts of terrorism or other criminal activities, while pursuing established facilitation principles.

Risk management, one of the core principles of modern Customs co-operation, developed by the WCO in the revised Kyoto Convention, enables Customs to exercise adequate controls with minimum hindrance to legitimate trading. The Resolution established a Task Force of Customs and business experts to work in close consultation with other stakeholders including trade and intergovernmental organizations in developing among others these Guidelines on Integrated Supply Chain Management based on the Revised Kyoto Convention and its implementing Guidelines.

The implementation of the ISCM Guidelines should take place at the national level. However, the ISCM Guidelines will only become truly effective when Customs administrations along the supply chain will have implemented common standards on Customs control, risk assessment and the authorized supply chain standards enabling mutual recognition and integrated Customs control and treatment of international transactions described in the Guidelines. Although bilateral arrangements will predominate, the focus should be on the eventual global implementation of the Guidelines requiring flexibility from all parties.

Countries implementing these Guidelines in co-operation with other countries and after having consulted their stakeholders will have to establish the necessary technical infrastructure, including Customs IT systems and be required to develop the

引言

来自国际恐怖主义和有组织跨境犯罪的威胁与日俱增，在这种形势下，增强边境管控，促进海关与境内外执法机构和商业机构间高效的合作刻不容缓。在为海量的国际货运和客运提供贸易便利化的同时，识别并处理其中数量稀少但真实的安全风险，是海关面临的最大挑战。

世界海关组织及响应其成员及八国集团、世界海事组织等国际组织机构的号召，并在 2002 年 6 月举行的海关理事会上通过了关于供应链安全和贸易便利化的决议。决议出台了一系列措施，以保护国际贸易供应链免受恐怖主义和其他犯罪活动的打击，同时寻求建立各项便利化原则。

修订后的《京都公约》提出，现代海关协作的核心原则之一是风险管理，允许海关对合法贸易实施适当的控制。该决议建立了一个由海关和商业专家组成的特别工作组，与包括贸易和政府间组织在内的其他利益相关方进行密切磋商，在修订后的《京都公约》及其实施《指南》的基础上，制定了一体化供应链管理《指南》。

一体化供应链管理《指南》的实施应在国家层面上进行。只有当供应链上的各海关当局实施共同的海关监管标准和风险评估，经授权的供应链能够实现标准互认，同时达到如《指南》中所提及的海关监管和国际贸易一体化，该《指南》才能真正有效。尽管目前在国际贸易中，双边协议仍旧是主导，但重点应当放在需要调动各方灵活性和适应性，以期实现《指南》的最终全球性实施。

各国之间应当通过共同合作实施该《指南》，同时，在与利益相关方磋商之后，还需要建立必要的基础性技术基础标准，包括海关 IT 系统和国家法律规范所要求的合适的法律框架：

appropriate legal framework required by national law regulating:

- Risk assessment and controls at export,
- the use of a UCR,
- who has to provide the information and who is legally liable,
- which information would have to be requested from whom for risk assessment ensuring that information is submitted only once,
- to whom this information has to be transmitted,
- when and at what point in the trade process the information has to be provided,
- how the information has to be provided,
- what simplifications and facilitation the Customs will provide to authorized traders and secure economic operators,
- how the information received will be used and protected.

These WCO ISCM Guidelines, along with the Guidelines being developed by the WCO Task Force on the national legal base for advance data exchange among Customs administrations and those on Customs-Business Partnerships specifying the supply chain security criteria, provide Customs administrations with a number of implementation options and guidelines.

风险评估和与出口监管，
采用跨境货物独特编码（UCR），
确定提供相关信息的法定主体，
确定为进行风险评估而要求一次性提供的信息资料范围，
确定接受信息资料的主体对象，
确定在整个贸易实施过程中提供信息资料的时间和地点，
确定这些信息资料的提供方式，
海关应当向经授权的贸易商或安全的经营者提供什么样的简化与便利措施，
对于获得的信息资料如何使用和保护。

世界海关组织《一体化供应链管理指南》，加上由世界海关组织特别工作组根据各国法律所制定的各国海关机构间数据交换所形成的《指南》以及《海关与商界伙伴关系》所确定的供应链安全标准，为各国海关当局提供了一系列的方案选择和指引。

1 Management Summary

1.1 Time, quality information and good intelligence are the most critical elements in the application of efficient and effective Customs controls and risk management. These elements have become even more essential in the efforts to increase security along the global supply chain. Since the supply chain consists of the physical origin-destination movement of the goods and the parallel movement of commercial data, the overall goal has to be to receive the necessary information to perform risk assessments as early as possible in the global supply chain from the originator of the information to allow the free and smooth flow of the goods.

1.2 The application of risk management in Customs operations as set out in the revised Kyoto Convention and its implementing Guidelines has become an invaluable best practice to carry out effective and efficient Customs control and to allow better use of available resources. Through implementation and use of a risk management programme, Customs can determine which goods and which traders are in compliance with Customs law and thus pose a low risk for control purposes. These traders can then be approved for simplified procedures that require less intervention by Customs for the release and clearance of their goods. Any trader that meets the criteria that have been identified as necessary to ensure the traders compliance with Customs law can be authorized. The authorization will indicate the obligations of the authorized person concerning the use of a simplified procedure.

1.3 To achieve the objective of gaining the necessary time for risk management and to receive quality information, Governments and Customs administrations will have to treat the global supply chain as an integrated commercial activity. This will require Customs administrations throughout the supply chain to develop and agree on an integrated Customs control chain reaching from origin to destination and addressing the key elements of supply chain security i.e. in document and physical control, shipment, personnel and information security.

1.4 In a bilaterally agreed integrated Customs control chain, Customs control and risk assessment for security purposes is an ongoing and shared process commencing at the time when goods are being prepared for export by the exporter and, through ongoing verification of consignment integrity, avoiding unnecessary duplication of controls. To enable such mutual recognition of controls, Customs will have to agree (bilaterally or multilaterally) on common control and risk management standards, the sharing of intelligence and risk profiles as well as the routine exchange of Customs data. Such agreements should foresee the possibility of joint monitoring or quality

1 管理概要

1.1 及时、高质量的信息和有价值的情报是有效实施海关监管与风险管理最为关键的要素。这些要素在加强全球供应链安全方面同样至关重要。由于该供应链是从货物实际原产地点开始至货物的目的地点为止，并伴随商业数据的平行移动，因此，一体化供应链安全的一个总体目标应当是在保证货物流动顺利流通的前提下，自整个供应链一开始就获得必要的、充足的信息资料来进行风险评估。

1.2 在修订后的《京都公约》及其实施《指南》中，风险管理在海关业务中的应用已成为实施有效的海关监管和更好利用可用资源的宝贵实践。风险管理的应用使海关可以确定哪些货物和贸易商是符合海关法律，从而在监管时被列入低风险类。低风险企业在进行申报时，可以简化海关手续，享受减少货物查验，快速通关等便利。符合相关条件指标，遵守海关法律的贸易商才可以被授权。被授权人在享受简化海关手续等便利的同时，也应当履行相关义务。

1.3 为了有充足的时间获得高质量的信息资料并实施风险管理，各国政府和海关机构应将全球性供应链视为一个整体的商业活动过程。这就要求对同一个供应链上的各国海关机构创建一个自货物的原产地点开始至货物的目的地点为止的整个供应链，包括单证、实际货物监管、货运、人员与信息资料的安全等关键要素的管控作出制度性安排事项达成一致意见。

1.4 在双边性的一体化海关监管链中，为避免不必要的监管重复，从出口商准备出口货物开始，为保障安全而实施的海关监管和风险管理将是一个持续的互动分享过程并贯穿于全过程。为了实现监管结果互认，各国海关需要（以双边或多边方式）就监管和风险管理的认定标准，情报及风险信息分享，常规数据交换等事项达成协议。此类协议

control procedures to oversee the adherence to the standards.

1.5 In the interest of supply chain security and the integrated Customs control chain, in particular to ensure a fully secure movement from stuffing of the container to its final destination, Customs should apply a seal integrity programme as detailed in the revised Guidelines to chapter 6 of the General Annex to the Revised Kyoto Convention. Such seal integrity programmes include procedures for recording the affixing, changing and verification of seal integrity at key points, such as modal change.

1.6 The integrated Customs control chain will also require a Unique Consignment Reference (UCR) to be applied by or on behalf of the party initializing the international trade transaction to all international consignments and being utilized in all relevant communications by all parties involved in the supply chain establishing an origin to destination information and documentation trail. The UCR will enable Customs to link information received from the different parties for a particular consignment and will facilitate the exchange of Customs data between Customs administrations.

1.7 In addition to the integrated Customs control chain, Customs administrations should agree and implement Authorized Supply Chains where the exporter and the importer have both the status of an "authorized trader", and where, during the movement of the consignment the exporter and importer agree to use only secure economic operators. For the purpose of continued and sustained security along the global supply chain, the business sector in general but authorized traders and secure economic operators in particular will have to apply sound supply chain management policies and make appropriate provisions in terms of security in their supplier and customer relationships. While Authorized Supply Chains would provide increased security they would offer Customs the possibility to provide end-to-end premium procedures and simple integrated Customs treatment of the total international transaction.

1.8 The increasing use of e-business in the trade chain results in more information readily available in an electronic format for use by Customs administrations and other government agencies involved in the control of goods and people crossing the border. This enables Customs administrations to require the necessary information from the party having initiated the supply of goods internationally, i.e. the exporter or the importer, before the consignments depart for their journey to the country of import. The different business practices applied in the various modes of transport may require

也应该将今后可能实施的有关联合监控以及商品质量管控程序应遵循的标准要求考虑在内。

1.5 为了实现供应链安全和海关一体化监管，尤其是为了确保货物从装箱到运抵目的地由海关验放这一过程中的绝对安全，海关应该按照修订后的《京都公约》总附约第六章《指南》中的规定，采取保证封志完好无损的措施。这些措施包括记录封志的施加，变更及在关键环节（例如：改变运输方式时）对封志完整性进行确认等程序。

1.6 一体化海关监管链同时要求所有的国际贸易的发货方本人或者及授权方采用一个跨境货物独特编码（UCR），该标识应能被运用于供应链上所有各方的相关信息交流，包括自货物原产地点至目的地点各个环节的信息、文档追踪。UCR 将帮助海关确定参与该批货物交易、运输的各方信息进行关联性分析，同时便于各海关当局之间的数据交换。

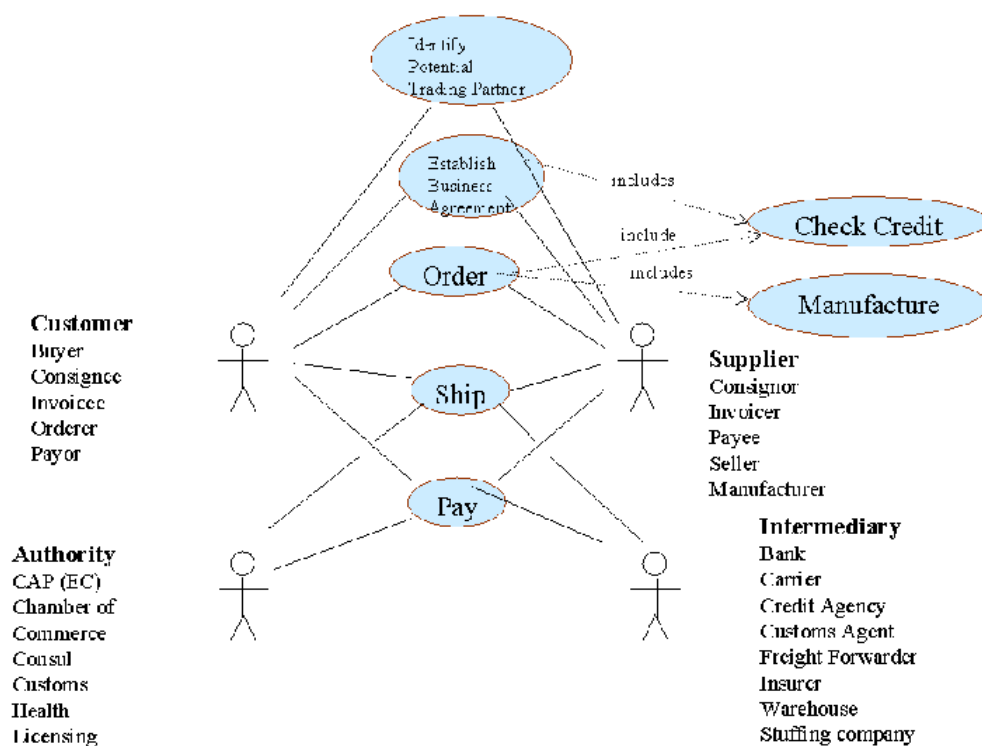
1.7 要形成一体化的海关监管链，各海关当局应当同意采用“经认证的供应链”（ASC）制度，在 ASC 供应链上的进出口方都必须是经认证的经营者，并认同在货物流通过程中只使用符合安全要求的经营者。为了全球供应链的长期安全稳定，各类商业机构，特别是经授权的贸易商和安全的经营者必须实施高标准的供应链管理制度，专门就安全保障事项对其供应商 / 客户做出相应规定。与此同时，对于获得经认证的供应链资格的货物，由于其大大提升提供端到端（门到门）的安全保障性，为海关对整个国际交易过程实施手续大为简化的一体化管理制度提供了可能。

1.8 随着电子商务的快速发展，海关和其他政府机构获得跨境货物和人员管理的现成的电子化信息十分容易，进口国海关在跨境货物运抵之前甚至启运前就可以供应方获得相关信息也成为可能。只不过，对不同商业模式、不同运输方式的信息资料的格式要求需要通过相应的规则予以规范。

tailored rules for the submission of the information.

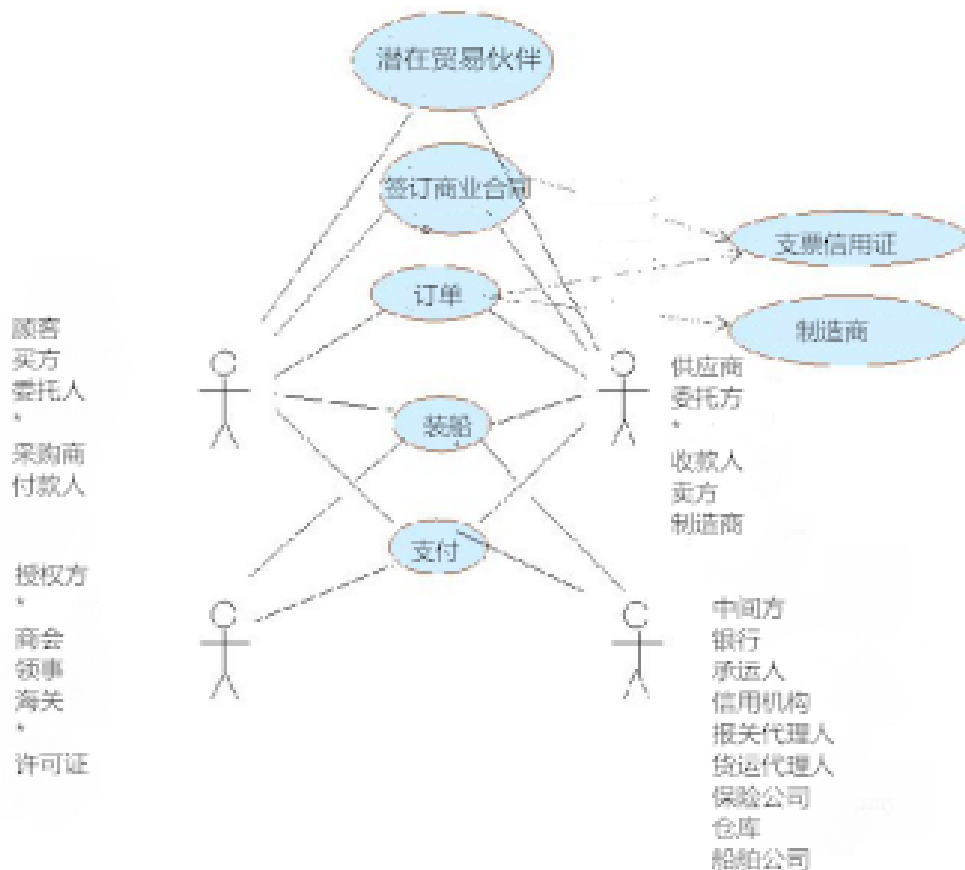
1.9 Customs administrations should generally grant rapid release to all consignments, which have met the conditions laid down by Customs and for which the necessary information required by national legislation is communicated, preferably by electronic means, at a stipulated time prior to arrival.

1.10 Governments have to take a holistic approach in their efforts to secure and protect the international trade supply chain from being used for acts of terrorism or other criminal activity while ensuring continued improvements in trade facilitation without unnecessarily increasing costs. Governments should therefore take the initiative to develop co-operative arrangements between Customs and other Government agencies involved in international trade in order to facilitate the seamless transfer of international trade data (single window concept) and to exchange risk intelligence at both national and international levels. This would allow the trader to electronically submit the required information once to a single designated authority, preferably Customs. In this context Customs should seek close integration with commercial processes and information flows in the global supply chain, for example by making use of commercial documentation such as the invoice and the purchase order as the export and import declarations (see figure 1 and Annexes III and IV).



1.9 原则上说，各海关机构对所有在运抵前规定时间内上传了法律所规定的，符合海关要求的信息的货物，应当实现快速验放。

1.10 为了确保国际贸易供应链的安全，避免其受到恐怖主义或者其他犯罪活动打击，各政府部门应当总体布局，同时在加快贸易便利化进程中避免不必要的成本增加。各政府应当积极促成海关与其他政府机构在国际交易中的协同合作，促使国际贸易数据的无缝传输（即建设“单一窗口”），实现国内、国际的风险信息交换。实施“单一窗口”后，企业只需要通过电子化方式向一个指定的机构（最好是海关）一次性提交所需要的信息数据。在“单一窗口”的背景下，海关要密切结合全球供应链中的商业进程和信息流，充分发挥商业单证（比如发票、采购单）和进出口报关单在审单过程中的作用。（参见图 1、附件 3、附件 4）



1.11 The role of information and communication technology (ICT) is significant for efficient and effective Customs control. Customs will have to be flexible and far-sighted in developing electronic methods of controlling and facilitating trade, especially in the use of IT, including electronic data exchange. The need for Customs to operate in such an international environment using open networks will demand :

- Harmonized Customs procedures and processes based on the revised WCO Kyoto Convention, as well as e-enabling legislation addressing issues such as "signature" and "document";
- Standardized data requirements at export and import, as defined in the WCO Customs Data Model; and
- A comprehensive IT security strategy addressing, inter alia, the cross-border recognition of digital certificates.

1.12 Security and facilitation along the global supply chain requires highly trained and motivated staff in the Customs administrations as well as in all other parties involved in the supply chain. Customs has to ensure that all levels of staff are regularly provided with the necessary training to build up and maintain the skills required to perform effective and efficient Customs controls and to operate in an electronic environment.

2 Definitions

2.1 For the purpose of these Guidelines and in addition to the definitions provided in the revised Kyoto Convention, the following definitions apply:

- a. Exporter, is the party who makes -or on whose behalf -the export declaration is made and who is the owner of the goods or has similar right of disposal over them at the time when the declaration is accepted.
- b. Agent is a person authorized to act on behalf of another party.
- c. Carrier, is the party undertaking or arranging transport of goods between named points. This includes non vessel operating common carriers (NVOCC).
- d. Importer is the party who makes or on whose behalf a Customs clearing agent or other authorized person makes an import declaration. This may include a person who has possession of the goods or to whom the goods are consigned.
- e. Consignee is the party to which goods are consigned.

1.11 信息与通信技术（ICT）对于提高海关监管的效率至关重要。海关通过电子化手段进行有效监管和促进贸易便利化的同时，要兼具灵活性和前瞻性，特别是在诸如电子数据交换等 IT 应用的方面。海关在当前国际环境下利用开放型计算机网络开展业务的要求包括：

- 基于修订后的世界海关组织《京都公约》所要求的海关程序协调规范，包括对电子化，譬如“电子签名”、“电子文档”等问题的法律制度完善；

- 按照世界海关组织《海关数据模型》所提出的进出口数据标准化；及

- 综合性的 IT 安全策略，尤其是数字证书的跨境确认。

1.12 全球供应链的安全和便利，要求海关和供应链上其他相关方拥有一批训练有素、高度积极的员工。海关应当保证各级别的关员都能定期接受必要的培训，使他们具备在电子化环境下高效率进行有效监管的操作技能。

2 定义

2.1 除修订后的《京都公约》中已做出界定的定义，本《指南》所涉及到的相关术语定义如下：

A. 出口商，指自身或获得此方授权，申报为出口货物所有人或报关被接受时具有相同处置权益的一方。从事或被授权代表处理出口业务的一方，在申请报关时作为物品所有人或具有同等处置权的一方。

B. 代理人，指获得授权代表当事人行事的一方。

C. 承运人，指在指定地点间承担货物运输或安排货物运输的一方，包括无船承运人。

D. 进口商，指有权从事或被授权进行清关作业或其他获得进行进口报关的一方。该方既可能为货物的实际所有者，也可以是货物的收货人。

- f. Consignor, is the party which, by contract with a carrier, consigns or sends goods with the carrier, or has them conveyed by him.
- g. Secure economic operator, is a party involved in the international movement of goods in whatever function that has been approved by or on behalf of a national Customs administration as complying with WCO or equivalent supply chain security standards. Secure economic operators include inter alia manufacturers, importers, exporters, brokers, carriers, consolidators, intermediaries, ports, airports, terminal operators, integrated operators, warehouses, distributors.
- h. Authorized trader, is a secure economic operator that is authorized to use simplified procedures following approval by a national Customs administration that the party meets the criteria that have been identified as necessary to ensure the trader's compliance with Customs law.
- i. International Supply Chain, covers all stages following the recognition of need by a Customer for a product or service to the fulfilment of an order by a Supplier and the resulting financial settlement. It incorporates any necessary activities carried out by Intermediaries and Authorities.
- j. Authorized Supply Chain is a cross-border concept involving consignments that move between two authorized traders using only Secure Economic Operators, and which qualify for simplified procedures and in respect of which the same minimum information requirements are supplied once for both export and import purposes.
- k. Goods declaration, means a statement made in the manner prescribed by the Customs, by which the persons concerned indicate the Customs procedure to be applied to the goods and furnish the particulars which the Customs require for its application.
- l. Cargo declaration, means information submitted prior to or on arrival or departure of a means of transport for commercial use that provides the particulars required by the Customs relating to cargo brought to or removed from the Customs territory.
- m. Place of loading, is the seaport, airport, freight terminal, rail station or other place at which the goods (cargo) are loaded on to the means of transport being used for their carriage from the Customs territory.
- n. Place of discharge, is the seaport, airport, freight terminal, rail station or other place at which the goods (cargo) are unloaded from the means of transport having been used for their carriage.
- o. Customs office of exit is the Customs office by which the goods leave or are intended to leave the Customs territory.
- p. Customs control are measures to ensure compliance with the laws and

E. 收货人：指运输货物应交付的一方。

F. 发货人：指通过签订合约方式，委托承运人完成货物递送或交付的一方。

G. 安全经营方，是指由海关或其授权机构审核确定为符合世界海关组织或类似机构所设定。的供应链管理标准的参与货物国际流通的任何一种一方安全经营方主要包括生产商进口商、出口商、报关行、承运商、理货人、中间商、口岸、机场、货站经营者、综合经营者、仓储业经营者和分销商。

H. 是指经海关审核符合海关法律规章所要求的各项合规标准并被授权采用简化手续的安全的经营者

I. 国际供应链，包含了某一商品或服务采购订单确认后，供应商完成交易和财务结算的各个阶段，其中包括了所有中间机构和政府部门必要的参与和介入。

J. 经认证的供应链，指两个经授权交易商之间的跨境货物流动的全过程各个环节的参与者都由具有安全经营者资格资质组成，符合单据信息提供要求低且可同时为出口和进口使用的简化程序的跨境概念。

K. 货物申报，某一方按照海关规定的要求，向海关提交的，表示海关对货物的相关程序得到遵守并包含了各项货物细节所作出的申明。

L. 舱单申报，指搭载商业性货物运输工具进出关境，在运抵前或运抵后，驶离前或驶离后，按海关要求向海关提交所载货物的相关信息。

M. 装运地的，指港口、机场、货运码头、火车站，或其他允许运输工具将货物运载离开关境的场所。

N. 卸货地，指港口、机场、货运码头、火车站，或其他允许运输工具将货物卸载的场所。

O. 离境海关，指货物离开或准备离开关境所在地的海关办事处。

regulations which Customs are responsible for enforcing.

3 Integrated Customs control procedures

3.1 General provisions

3.1.1 These Guidelines should generally apply to all consignments. However, Customs may consider exemptions from these Guidelines in special or urgent cases.

3.1.2 The Revised Kyoto Convention (RKC) provides in standard 6.1 of its General Annex that all goods including means of transport, which enter or leave the Customs territory shall be subject to Customs control. For the purpose of an integrated Customs control chain, however, the integrity of the consignment has to be ensured from the time the goods leave the place of origin until they arrive at the place of destination. This can, in the absence of internationally agreed standards and protocols, be achieved through Customs-Business Partnerships, including Authorized Supply Chains, on the basis of WCO or equivalent Supply Chain Security standards.

3.1.3 For the purposes of supply chain security and trade facilitation these Guidelines describe the various procedures and processes in international trade and how they should be integrated into an integrated Customs control chain. The individual procedures may include the following (see also Annex I):

1. The advance electronic transmission of an initial export goods declaration by the exporter or his agent containing the relevant information for the exporter specified in Annex V to the Customs administration at export followed by a complementary declaration at an agreed later stage, where required (see 3.2);
2. The advance electronic transmission of an initial declaration by the carrier containing the relevant information specified in Annex V to the Customs administration at export or import, followed, where required, by the full cargo declaration at an agreed later stage (see 3.3 and 3.4), if this cargo declaration contains any information not included on the initial declaration;
3. The advance electronic transmission of an initial import goods declaration by the importer or his agent to the Customs administration at import followed by a complementary declaration at an agreed later stage, where required (see 3.5);
4. The Authorized Supply Chain provides the possibility to integrate the information flows as described in the aforementioned paragraphs 1 and 3 into one single declaration for export and import purposes;
5. The routine (advance) electronic exchange of Customs data between Customs

P. 海关监管，指为确保海关负责执行的法律、法规的实施而采取的措施。

3 一体化海关监管流程

3.1 一般性条款

3.1.1 《指南》中的各项条款普遍适用货物，但在特殊或紧急情况下，海关可不受本《指南》规定约束。

3.1.2 修订后的《京都公约》（经修订的《京都公约》）总附约标准条款 6.1 规定，所有进出境货物包括运输工具，在抵达或驶离关境时均应接受海关监管。而一体化海关监管链，则必须确保货物自离开原产发运地开始至货物运抵目的地的全过程。在国际公认的标准和协议缺失的情况下，这个目标可以通过海关-商界伙伴关系，包括通过世界海关组织的经认证的供应链或类似的供应链安全标准来实现。

3.1.3 出于供应链安全和贸易便利化目的，这类《指南》通常会描述国际贸易中不同的业务程序和流程以及如何将整个流程整合为一个一体化海关监管链。一个单一的监管链应包含（参见附录 1）：

- 由出口商或其代理人以电子传输方式向海关进行出口货物的简略申报，内容包含附录 5 所的相关信息，如需要，再在指定的后续阶段，按要求作出补充申报（参见 3.2）；

- 由承运人在进口或出口时以电子传输方式向海关作简略申报，内容包含附录 5 所列出的相关信息，如需要，再在指定的后续阶段，按要求作出完整的货物申报，对简略申报没有包含的信息进行补充（参见 3.3 及 3.4）。

- 由进口商或其代理人以电子传输方式向海关进行进口货物的简略申报，如需要，再在指定的后续阶段，按要求作出完整的货物申报（参见 3.5）；

- 经认证供应链提供了将上述第一款、第三款所述的信

administrations at export and import to support risk assessment and rapid release (see 3.6).

3.1.4 At the time goods are being allocated to an international transaction, for example by concluding a contract for export or by placing a purchase order, the party initiating the international trade transaction, e.g. the buyer or importer, or the agent acting on behalf of that party should assign a unique consignment reference (UCR) to the consignment in accordance with the WCO Recommendation on the UCR and its accompanying Guidelines (see also Annex III). The UCR should be utilized in all relevant communications by all parties involved in the entire supply chain.

3.1.5 Transitional Standard 3.32 of the General Annex to the RKC provides the possibility that for authorized traders who meet criteria specified by the Customs, including having an appropriate record of compliance with Customs requirements and a satisfactory system for managing their commercial records, the Customs shall provide for release of the goods on the provision of the minimum information necessary to identify the goods and permit the subsequent completion of the final Goods declaration enabling among others the calculation of duties and taxes and the collection of trade statistics. These arrangements can be extended, with benefit to facilitation as well as security, by the concept of an Authorized Supply Chain in which all operational participants in an international trade transaction are approved by Customs as observing specified standards in the secure handling of goods and relevant information. Consignments passing from origin to destination entirely within such a chain would benefit from an integrated cross-border simplified procedure, where only one simplified declaration with minimum information would be required for both export and import purposes. In cases where the authorized traders as well as the secure economic operators in an authorized supply chain have agreed to provide Customs at export, import and en route with online access to Customs relevant information within their commercial systems and there are arrangements for mutual recognition of authorizations on a basis acceptable to both export and import Customs, the simplified declaration could be reduced to the provision of the UCR only (see also Annex II). Such a procedure would have to include a thorough cross-border audit of the traders commercial systems.

3.1.6 Standard 3.8 of the General Annex to the RKC makes the declarant responsible for the accuracy of the particulars given in the Goods declaration. The RKC further provides that national law shall lay down the conditions under which a person is entitled to act as declarant. Where many countries require a

息流整合为可以同时满足出口和进口申报作业的可能性；

- 通过对提前获得的进出口货物电子数据信息在不同国家海关之间进行交换，可支持海关的风险评估和快速放行（参见 3.6）。

3.1.4 一批货物一旦成为国际交易对象，譬如签订出口合同或确定购买订单后，该交易的发起方，比如买方、进口商或其代理人，应当依照世界海关组织《跨境货物单独表示建议方案》及相应的《指南》要求，为该批货物设定一个跨境货物独特编码（UCR）（参见附录 3）。该 UCR 将被应用于整个供应链上所有相关方的信息交流。

3.1.5 经修订的《京都公约》总附约过渡性标准条款 3.32 规定了对那些符合海关规定标准的被授权贸易商，包括具有良好的海关记录和令人满意的商业记录管理系统的，海关可以在确定货物所需的最少的信息基础上先放行货物，并将货物完税价格的计算、征收及统计数据收集等事项随后完成。为了同时达到贸易便利和贸易安全的双重目标，此项安排可以通过经授权供应链（ASC）制度延伸到国际贸易交易当中的所有参与方，只要这些参与方经海关审核确定达到货物处置和信息处理方面的安全标准。货物从起运地流转为目的地的整个链条都能从该一体化的跨境简易流程中受益，该流程可以将进出口申报所需要的信息简化到最少程度。实施经授权的供应链（ACN）当中，如果经授权的贸易商和安全的经营者货物出口、进口及过程中允许海关在线方式进入其商业系统，且进出境双方海关能够就授权事项实现互认，则申报甚至可简化到仅提供跨境货物独特编码（UCR）的程度。当然，该制度也应包括海关可以对交易商的商业系统进行全方位的跨境审计。

3.1.6 经修订的《京都公约》总附约标准条款 3.8 规定了报关方对申报货物相关详细资料的准确性负责。经修订

licensed Customs broker to submit the Goods declaration, others leave this to the exporter/importer to determine whether he wants to accomplish these formalities by himself or through an agent, who may or may not have to be licensed by Customs.

3.1.7 Standard 3.13 of the General Annex to the RKC provides the possibility that where for reasons deemed valid by the Customs, the declarant does not have all information required to make the Goods declaration, a provisional or incomplete Goods declaration shall be allowed to be lodged, provided that it contains the particulars deemed necessary by the Customs (see Annex V) and that the declarant undertakes to complete it within a specified period. In the context of the WCO ISCM Guidelines the initial declarations as described in 3.1.3. can be regarded as incomplete declarations.

3.1.8 Standard 4 of Specific Annex A.1 to the RKC holds the carrier responsible to the Customs for ensuring that all goods are included in the cargo declaration or are brought to the attention of the Customs in another authorized manner. Although the Standard requires all goods to be reported there are many varying practices. Some administrations only require the goods that are to be unloaded in their Customs territory to be reported, while others require all goods to be reported irrespective of whether they are unloaded or not. In some cases goods not meant to be unloaded or meant for destinations outside the Customs territory can be reported in a simplified manner. In any event, Recommended Practice 9 of Annex A.1 urges Customs to limit their information requirements to that available in carriers normal documentation and to base their requirements on those set out in relevant international transport agreements (e.g. IMO FAL Convention, ICAO Chicago Convention).

3.1.9 According to Standards 3.33 and 3.40 of the General Annex to the RKC, goods shall be released as soon as Customs have examined them or decided not to examine them, with examinations to take place as soon as possible after the Goods declaration has been registered. For the purpose of the ISCM Guidelines, Customs should, within a specified time limit, notify the party having submitted the Goods or Cargo declaration, as applicable, whether the goods cannot be loaded, unloaded or released.

3.1.10 According to Standard 3.23 of the General Annex to the RKC where national legislation lays down a time limit for lodging the Goods declaration, the time allowed shall be sufficient to enable the declarant to complete the Goods declaration

的《京都公约》同时规定：国家相关法律法规应当对授予报关资格的个人所应具备的条件作出规定。许多国家都要求只有得到海关许可的执业报关行才能进行货物报关，另一些国家则将自行报关还是委托报关的选择权交给出口商或进口商，无需考虑其是否获得海关报关执业许可。

3.1.7 经修订的《京都公约》总附约标准条款 3.13 规定，如果认定理由充分，报关方在呈递货物申报时可以不提供所有信息，海关可以临时接受不完整的货物申报，但该类申报必须包含海关要求的必要的信息（参见附录 5）并有报关方负责在指定的时间内完成完整申报。世界海关组织《一体化供应链管理指南》3.1.3 所述的简略申报被视为不完整的申报。

3.1.8 经修订的《京都公约》专项附约 A.1 标准条款 4 规定，承运人向海关承担报关单应包含所有货物或以海关特别准许的方式告知海关的责任。尽管上述标准要求所有货物都要报告，但各个海关有不同的做法。有些海关当局仅要求在关境内卸载的货物呈递报告，有些海关则要求所有货物不论是否卸载都要呈递报告。在某些情况下，如果货物不准备卸载，或准备运往关境以外区域的，可以实施简易报告。但无论如何，附约 A.1 操作规程建议 9 敦促海关根据承运人可提供普通商业文件并参照相关的国际运输公约（如《国际海事组织公约》、《国际民航芝加哥公约》）规定的文件要求，对报关信息要求作出限定。

3.1.9 根据经修订的《京都公约》总附约标准条款 3.33、3.40，当海关已完成查验或认定无需查验时，应随即放行货物。对已经报关的货物，如确定需要查验的，海关应随即进行查验。在《一体化供应链指南》下，一旦货物申报完成，在条件允许的情况下，有关该批货物是否可以装载、卸载或者放行，海关都应当在规定时限内通知当事人。

3.1.10 根据经修订的《京都公约》总附约标准条款 3.23，

and to obtain the supporting documents required. In addition, Standard 3.25 of the General Annex to the RKC requires Customs administrations to make provision for the lodging and registering or checking of the Goods declaration and supporting documents prior to the arrival of the goods. Standard 1 of Specific Annex C.1 on outright exportation as well as of Specific Annex A.1 on Formalities prior to the lodgement of a Goods declaration provide that the procedures contained in these Specific Annexes shall be governed, insofar as applicable, by the provisions of the General Annex. The Guidelines to these Specific Annexes explicitly refer to the provisions on lodging and checking or registering of the declaration contained in Standard 3.25.

3.1.11 In application of the provisions mentioned in 3.1.10 and for the purpose of these Guidelines, the initial export Goods declaration should be lodged by the exporter or his agent to Customs prior to the goods being loaded onto the means of transport or the container being used for their exportation. Alternatively, in particular in the case of an integrated Customs control chain, the importer should lodge the initial import Goods declaration where possible prior to the goods being loaded onto the means of transport or the container being used for their exportation, otherwise prior to arrival in the country of import. As far as the initial cargo declaration is concerned, the carrier or his agent should lodge the cargo declaration in advance. In no case should the initial declaration be required earlier than the time established for the initial export or import Goods declaration. The exact timing at which the Goods and Cargo declarations have to be lodged with the Customs administration at either export or import should be defined by national law after careful analysis of the business processes applicable for the different modes of transport and after consultation with the business sector and other Customs administrations concerned. Customs should provide equal access to simplified arrangements to authorized traders and secure economic operators regardless of the mode of transport.

3.1.12 Standard 3.11 of the RKC provides that the contents of the Goods declaration shall be prescribed by the Customs. For the purpose of standard and harmonized Customs data requirements at import and export, the WCO has developed the Customs Data Model, which defines a maximum set of data for the accomplishment of export and import formalities. The Data Model also defines the electronic message formats for relevant Cargo and Goods declarations. The WCO Customs Data Model includes the data necessary for Customs control and risk assessment purposes.

3.1.13 Standard 7.4 of the General Annex to the RKC requires that new or revised

一个国家的法律如果规定了货物申报的时间限制，该期限应当满足报关方完成报关以及获取所需单证的时间要求。经修订的《京都公约》总附约标准条款 3.25 还就海关对货物运抵前的申报、注册登记以及对报关单及随附文件进行审核事项作出了规定。有关针对出口的特别附件 C.1 以及针对货物申报前的相关手续的特别附件 A.1 的标准 1 规定了包含这些特别附件当中的程序应在可能的情况下，接受总附件规定的约束。有关各专项附约的《指南》在包含对申报的呈递、审核及海关登记作出规定的标准条款 3.25 当中得到了明确。

3.1.11 根据本《指南》及 3.1.10 所述规定，简略的出口货物申报应由出口商或其代理人在货物装载上交通工具或集装箱用于出口前向海关呈递。于此相对应，特别是在一体化海关监管链中，进口商应尽可能在货物出口装载上运输工具或集装箱，或者抵达进口国之前，向海关提交简略的进口货物申报。和货物的简略申报相对应，承运商或其代理人也应进行货物的提前申报。无论如何，简略申报的时间都不应早于出口简略申报及进口舱单申报能够实现的时间。向海关递交进出口货物申报的确切时间，应该通过对不同运输方式下各种贸易流程的认真分析，并与企业以及其他有关国家海关磋商之后，以国家法律方式作出明确规定。无论何种运输方式，海关对经认证的贸易商和安全的经营者应实施平等的简化通关程序。

3.1.12 经修订的《京都公约》标准条款 3.11 要求，货物申报的内容应当由海关来制定。为了达到出口和进口两个国家海关数据的协调和标准化，实际海关组织专门开发了《海关数据模型》，界定了完成进出口手续所需的最大的数据项范围。该数据模型同时界定了相关货物和舱单申报的电子数据格式。世界海关组织《海关数据模型》囊括了海关出于监管和风险评估目的所需要的数据。

national legislation shall provide for the right of the Customs to retain information for their own use and, as appropriate, to exchange such information with other Customs administrations and all other legally approved parties by electronic means. Standard 6.7 further provides that Customs shall seek to co-operate with other Customs administrations and seek to conclude mutual administrative assistance agreements to enhance Customs control.

3.1.14 In analogy to Standard 8 of the Specific Annex E.1 of the RKC the Customs at the office of departure should take all necessary action to enable the office of destination to identify the consignment and to detect any unauthorized interference. In addition the Customs administrations at departure and destination should agree to use an electronic messaging system to routinely exchange Customs data, in particular control results and arrival notifications, for high-risk consignments.

3.2 Export Goods Declaration

3.2.1 The exporter or his agent submits an initial export Goods declaration with the particulars from Annex V specified for the exporter to the Customs at export prior to the goods being loaded onto the means of transport or the container being used for their exportation. In cases where the initial export Goods declaration is also used as the initial declaration by the carrier, the exporter has also to include the particulars from Annex V specified for the carrier into the initial export Goods declaration. In those cases the exporter has to provide a copy of the initial export Goods declaration to the carrier. The initial export goods declaration may have to be followed-up by a complementary declaration for other purposes such as the collection of trade statistics at a later stage as stipulated in national law. (see also Annex I).

3.2.2 Customs should release the goods for export as described in 3.1.9.

3.2.3 In an Authorised Supply Chain, the export Goods declaration (either full or simplified) could fulfil simultaneously the role of the simplified import Goods declaration. In such a scenario the Customs administrations concerned could either require the exporter to submit a copy of the export Goods declaration to the Customs administration at import or the Customs administrations concerned would share this information by electronic means using the UCR as an access key. Where the Customs administrations at export and import have online access to the commercial systems of the authorized traders as well as the secure economic operator, the Customs administrations concerned may agree to only require the provision of a UCR (see Annex II). The authorization for such a procedure will provide for the legal liabilities

3.1.13 经修订的《京都公约》总附约标准条款 7.4 规定，新的或重新修订的国家法律应授予海关留存信息作为自用以及通过电子形式与其他国家海关或法律许可的其他机构进行信息交换的权力。标准条款 6.7 进一步规定，各海关应当寻求与其他国家海关合作，就相互提供行政协助达成协议，以加强海关监管。

3.1.14 与经修订的《京都公约》专项附约 E.1 标准条款 8 相同，出口起运地海关应当采取一切必要措施，确保进口目的地海关对货物进行辨识并发现任何未经授权的人为干预。此外，起运地和目的地的海关应当同意通过电子信息系统定期交换海关数据，特别是有关高风险货物的海关监管结果和运抵通知。

3.2 出口物品申报

3.2.1 附件 5 就出口商或其代理人在货物装上运输工具或装入出口集装箱之前向出口海关呈递简略申报事项做出了规定。如果该简略申报同时为承运人申报使用的，出口商应当根据附录 5 对承运人的具体要求在简略申报中添加相应信息。在此情况下，出口商应将简略申报的副本提供给承运人。为了贸易统计数据的收集等目的，相关的国家法律通常会对简略申报之后的后续补充申报作出规定（参见附录 1）。

3.2.2 海关应当按照 3.1.9 所述放行出口货物。

3.2.3 在经授权的供应链中，出口货物申报（不论是完整申报还是简单申报），均可为货物进口简易申报程序所用。在此情形下，进口国海关可以要求出口商提交一份出口货物申报的副本，或者使用 UCR 作为访问密钥，以电子数据方式和出口国海关实现该批货物的信息共享。如果出口国海关和进口国海关均可在线进入经授权的贸易商以及安全经营者的商业运营系统，则甚至只需向有关海关提供 UCR

of the exporter and the importer.

3.2.4 The initial export Goods declaration should be based on the WCO export data set EX12 of the WCO Customs Data Model and particulars specified from Annex V for the exporter. The complementary export Goods declaration should be based on the specific WCO data set EX22 of the WCO Customs Data Model. In case of an authorized supply chain (see 3.2.3), where the export Goods declaration would fulfil also the role of the simplified import Goods declaration, the Goods declaration should be based on the specific WCO data set IM12 of the WCO Customs Data Model.

3.3 Export Cargo Declaration

3.3.1 In those cases when export Goods declarations have been submitted by exporters or their agent to the Customs at export covering all goods loaded onto the means of transport used for their exportation and containing all the necessary particulars from Annex V specified for the carrier, separate export Cargo declarations should not be required, (see 3.2.1).

3.3.2 In all other cases the carrier or his agent should lodge an initial export declaration with the particulars from Annex V specified for the carrier to the Customs at export (or at import, dependent on the bilateral agreement establishing the integrated Customs control chain) prior to departure from the place of loading of the goods onto the means of transport leaving the country of export. The initial declaration may have to be followed by the full cargo declaration at an agreed later stage, if not already provided as part of the export Goods declaration and if this cargo declaration contains any information not included on the initial declaration. Where electronic systems, which allow the exchange of information between interested parties (so called cargo community systems (CCS)), have been established at ports or airports by the participants in the transport chain, Customs should consider participating in such systems and receiving the data required for risk assessment through these systems.

3.3.3 Customs should release the consignment for loading as described in 3.1.9.

3.3.4 Customs administrations at export and import should agree on a single data set and electronic message for the export and import cargo declaration. In addition, Customs administrations should agree that the carrier or his agent should submit the cargo declaration either to the Customs administration at export or the Customs administration at import and that the Customs administrations concerned will share the information by electronic means using the UCR as an access key (see also Annex II). In

即可（参见附录 2）。该程序的授权将同时明确出口商和进口商所应承担的法律责任。

3.2.4 有关简略出口货物申报应当按照世界海关组织《海关数据模型》出口数据规范 EX12 及附件 5 对出口商申报具体细节要求进行。有关出口货物的完整申报应当按照世界海关组织《海关数据模型》数据规范 EX22 进行。在经授权的供应链中（参见 3.2.3），出口货物申报还可用以完成进口货物简易申报程序，其申报应当按照世界海关组织《海关数据模型》数据规范 IM12 要求进行。

3.3 出口货物申报

3.3.1 如果出口商或其代理人在货物被装载上运输工具或集装箱后所递交的出口货物申报包含了附录 5 针对承运人所要求的所有必要细节事项，则不应要求承运商另外单独进行舱单申报（参见 3.2.1）。

3.3.2 此外，承运人或其代理人应当在货物被装上运输工具离开出口国之前，向出口国海关（或进口国海关，取决于一体化海关监管链中建立的双边协议）呈递包括附录 5 针对承运人所要求的简略出口申报。如果简略申报所包含的货物信息如果不完整且认为必要，可在协定的后续阶段按要求提供完整的舱单申报。如果港口或机场已经建立了电子信息交换系统（被称之为货运信息系统（CCS）且运输链中各关联方可以通过这个系统实现信息交换，海关应考虑加入该系统并通过该系统获得用于风险评估的数据信息。

3.3.3 海关应当按照 3.1.9 要求放行货物以进行装载。

3.3.4 出境地海关和入境地海关应当就出境舱单申报和入境舱单申报使用相同的电子报文数据格式达成协议。此外，海关当局应当同意承运人或其代理人任意选择向出境地或入境地海关递交舱单申报，双方海关应通过跨境货物独特编码（UCR）密钥，实现舱单信息共享（参见附录 2）。

an Authorized Supply Chain these agreements should be included as a matter of course.

3.3.5 The export Cargo declaration should be based on the WCO cargo report export data set CRE of the WCO Customs Data Model and particulars from Annex V specified for the carrier.

3.4 Import Cargo Declaration

3.4.1 Subject to 3.3.4, the carrier or his agent submits an initial import declaration to the Customs at import prior to arrival of the means of transport eventually followed by the full cargo declaration at an agreed later stage, if not already provided as part of the import Goods declaration and if this cargo declaration contains any information not included on the initial declaration. Where cargo community systems (CCS) have been established at ports and airports by the participants in the transport chain, Customs should consider participating in such systems and receiving the data required for risk assessment through these systems.

3.4.2 According to Standard 17 of Specific Annex A.1 to the RKC the commencement of unloading shall be permitted as soon as possible after the arrival of the means of transport at the place of unloading (discharge). Customs should release the consignment for unloading as described in 3.1.9.

3.4.3 As mentioned in 3.3.4. Customs administrations should agree on a single data set and electronic message for the export and the import cargo declaration. On the basis of such agreements Customs at import will have received already either an initial declaration or a copy of the initial export Cargo declaration either from the carrier or the Customs administration at export (see 3.2.1 and 3.3.2), in which case no need exists for submitting an import Cargo declaration..

3.4.4 The Import Cargo declaration should be based on the WCO cargo report import data set CRI of the WCO Customs Data Model and particulars from Annex V specified for the carrier.

3.5 Import Goods Declaration

3.5.1 The importer or his agent submits either a full or an initial/simplified Goods declaration to the Customs prior to arrival of the means of transport. For the initial Goods declaration see 3.1.7. and for the simplified Goods declaration see 3.1.5.

经授权的供应链将这些协议包含在其中理所当然。

3.3.5 出口舱单申报应当按照世界海关组织《海关数据模型》中的《出口舱单申报数据规范》（CRE）以及附录 5 针对承运人设定的各项具体要求进行。

3.4 进口货物申报

3.4.1 根据上述 3.3.4，承运人或其代理人在运输工具到达之前向入境地海关提交简略的进口申报。如果进口舱单申报信息不完整，或正规舱单申报含有简略申报所没有包含的信息要求的，可要求在后续阶段呈递完整的舱单申报。如果港口或机场已经建立了电子信息交换系统且运输链中各关联方可以通过这个系统实现信息交换，海关应考虑加入该系统并通过该系统获得用于风险评估的数据信息。

3.4.2 根据经修订的《京都公约》专项附约 A.1 标准条款 17，运输工具到达卸货地后，应允许尽快卸货。海关应当如 3.1.9 所述放行货物进行卸载。

3.4.3 如 3.3.4 所述，出、入境地海关应当就进出境舱单申报中使用相同的电子报文数据格式达成协议。基于上述协议，进口海关便可从承运人或出境地海关处获得已有的简略出口申报信息或该申报的副本（参见 3.2.1 和 3.3.2）而不再需要进口舱单申报。

3.4.4 进口舱单申报应按照世界海关组织《海关数据模型》设定的进口舱单申报数据规范（CRI）以及附件 5 针对承运人的各项具体要求进行。

3.5 进口货物申报

3.5.1 进口商或其代理人可在运输工具到达之前向海关提交完整的或简略 / 简化的货物申报。简略货物申报参见 3.1.7，简化申报参见 3.1.5。

3.5.2 对经授权的供应链系统，入境地海关已经收到的出境地的货物出口申报可用作简化的进口货物申报。该

3.5.2 In an Authorized Supply Chain the Customs at import will already have received the export Goods declaration and should use this as the simplified import Goods declaration. The authorization for such a procedure will provide for the legal liabilities of the exporter and the importer. The importer or his agent would have to submit the complementary import Goods declaration (see 3.1.5 and 3.2.3.).

3.5.3 The full import Goods declaration shall be based on the WCO import data set IM1 of the WCO Customs Data Model. For the simplified procedure the importer (exporter, in case of the integrated transaction) submits a simplified Goods declaration based on the specific WCO data set IM12 and the complementary Goods declaration based on the specific WCO data set IM22 of the WCO Customs Data Model.

3.6 Customs-to-Customs notifications

3.6.1 As part of the integrated Customs control chain as well as the Authorized Supply Chain and as stipulated in international instruments on mutual administrative assistance, Customs administrations along the supply chain may consider the routine Customs-to-Customs data exchange, in particular for high risk consignments. Such an electronic messaging system could include the exchange of notifications about the export transaction including the control results as well as a corresponding arrival notification. Instead of active data exchange, the Customs administrations concerned could also offer restricted online access to the relevant data using the UCR as the access key (see also Annex I).

3.6.2 By way of example, the New Computerized Transit System (NCTS) of the European Union and the EFTA countries (including Visegrad countries) enables the transmission of advance messages (mostly for sensitive goods) from the Customs administration at departure to the Customs administration at destination to inform about the departure of a consignment. The information contained in such exchanges is taken from the transit Goods declaration and includes information, which to large extent is already included in the WCO Customs Data Model. Such a messaging system is built on the legal framework of the European Community Customs Code and the Common transit convention.

4 Data privacy and data protection

4.1.1 The exchange of data across international borders either among Customs administrations or by the private sector as requested by Customs should be initiated only after consultation between the countries concerned about the necessary data

程序的授权应对出口商和进口商的法律 responsibility 作出规定。进口商或其代理人必须提交进口货物补充申报（见 3.1.5 和 3.2.3）。

3.5.3 进口货物完整申报的要求设定应以世界海关组织《海关数据模型》中的进口数据规范标准 IM1 为基础。实施简化程序的，进口商（或一体化物流链下的出口商）所提交的简化货物申报应符合世界海关组织《海关数据模型》数据规范标准 IM12 所设定的标准，补充申报则应符合数据规范 IM22 所设定的标准。

3.6 海关和海关间的相互告知

3.6.1 作为海关一体化监管链以及经授权的供应链的一部分，并且为有关实施行政互助的国际文件所规定的那样，处于同一供应链上的不同国家海关可以考虑实现常规性的海关和海关之间的数据交换，特别是针对高风险货物的贸易更应如此。有关出口货物交易的电子信息交换可以包括出境地海关监管结果以及相应的到达通知。除了常规性数据交换，在设定相应的限制条件下，海关间也可通过跨境货物独特编码（UCR）作为密钥，实现在线互访。

3.6.2 例如，在欧盟和欧洲自由贸易联盟国（包括维谢格拉德集团国家）国家实施的转运货物管理系统（NCTS），出境地海关可以在货物（特别是重点敏感类货物）离境前提前向目的地海关发送有关货物启运的信息。发送的信息来源于转运货物申报，其中的绝大部分是世界海关组织《海关数据模型》规定范围。建设该系统的法律框架依据分别源于欧盟《海关法典》以及《共同体货物转运公约》。

4 数据隐私及数据保护

4.1.1 国际海关或私营机构间应海关要求所进行的跨境数据交换只有在两国间就数据隐私和数据保护进行协商

privacy and data protection.

4.1.2 Data privacy and data protection legislation has been enacted in many countries in recent years in order to protect the individual's right to privacy but also to protect the right of trade to confidentiality and to allow individuals to have access to their own personal data held on computer in order to verify its accuracy.

4.1.3 This legislation can vary from country to country. However, there is a large degree of commonality of provisions of such legislation. Data privacy and data protection legislation typically requires that personal as well as commercial data undergoing automated (computer) processing :

- Should be obtained and processed fairly and lawfully;
- should be stored for legitimate purposes and not used in any way incompatible with those purposes;
- should be adequate, relevant and not excessive in relation to the purposes for which they are stored;
- should be accurate and, where necessary, kept up to date;
- should be preserved in a form which permits identification of the data subjects for no longer than is required for the purposes for which that data is stored.

4.1.4 Such legislation also usually incorporates provisions concerning the right of access by data subjects to their own personal data. There may also be provisions regarding disclosure of personal or commercial data to other parties, and about transmission of such data across national borders and beyond the jurisdiction of the country in which it was collected.

4.1.5 It is clear from the above that the existence of such legislation may well have an impact on a traders or carriers ability to capture personal and commercial details pertaining to a commercial transaction and to transmit this data to a foreign government. However, it is also clear that the nature of the data and the use to which it is put, should conform to the national law of most countries. The long-term archiving of goods and cargo declarations on computer media and the use of such data for purposes other than national security or cargo clearance may pose problems in certain countries.

5 IT systems

5.1 The system of advance transmission of information to Customs requires the

后方可进行。

4.1.2 近年来，许多国家为保护个人隐私，保护贸易的机密性以及允许私人进入计算机系统访问本人数据，以验证其准确性等目的进行了有关数据隐私及数据保护的立法工作。

4.1.3 这类法律在不同国家不尽相同。然而，它们的条款有极大的相似之处。在对个人和商业数据进行自动化（计算机）处理中，数据隐私和数据保护方面的立法通常会要求：

- 应正当、合法地获得及处理；
- 应以实施法律为储存数据为目的，不得以与上述目的不相符的方式使用；
- 应根据其储存目的，符合适当、相关、适度原则；
- 应当准确并必要时及时更新；
- 应对储存数据主体做出标识，确保数据储存时间不超过储存目的所需。

4.1.4 这种立法通常也包含了数据主体访问个人资料的权利。相关法律也可能就个人或商业数据有向其他各方披露，相关数据的跨国传输以及超出国家管辖范围收集数据等事项作出规定。

4.1.5 从上述可以清楚看出，此类法律规定将对贸易商或承运人可否获取与商业交易有关的个人和商业的细节并将此数据传送给外国政府产生很大的影响。无论如何，绝大多数国家都对数据的性质和使用方式必须符合国家法律做出了规定。以计算机媒介长期存贮货物及舱单申报的资料并用于国家安全或通关以外目的，在某些国家是受到质疑的。

5 信息系统

5.1 实施信息提前传递制度需要使用包括出口和进口

use of computerized Customs systems including the use of electronic exchange of information at export and at import.

5.2 Standards 7.1, 6.9, 3.21 and 3.18 of the General Annex to the RKC require Customs to apply information and communication technologies (ICT) for Customs operations, including the use of e-commerce technologies. For this purpose, the WCO has prepared detailed Guidelines for the application of automation for Customs. These Kyoto ICT Guidelines should be referred to for the development of new or enhancement of existing Customs ICT systems.

5.3 The ICT Guidelines also recommend the possibility to audit traders commercial systems and to use them to satisfy Customs requirements. In particular in the context of the Authorized Supply Chain, the possibility for Customs to have online access to the commercial systems of the parties involved would provide enhanced access to authentic information and offer the possibility for far-reaching simplified procedures. Another example is cargo community systems (CCS) where in ports or airports all parties involved in the transport chain have established an electronic system by which they exchange all relevant cargo and transport related data. Provided that these systems contain the necessary particulars for Customs purposes, Customs should consider to participate in such systems and to extract the data required for their purposes (see Annex II).

5.4 The Kyoto Convention ICT Guidelines recommend to Customs to offer more than one solution for the electronic exchange of information. While EDI using the international standard UN/EDIFACT is still one of the preferred interchange options, Customs should also look at other options such as XML. Depending on the risks involved even the use of e-mail and telefax could provide a suitable solution.

5.5 Although the WCO is working on XML solutions, the WCO Customs Data Model currently contains only specifications based on UN/EDIFACT. Traders required to submit Cargo and Goods declarations to Customs based on the data sets of the WCO Customs Data Model should use the EDIFACT message implementation guidelines (MIG) of the WCO Customs Data Model (see WCO Web Site under http://www.wcoomd.org/ie/En/Topics_Issues/FacilitationCustomsProcedures/DataModelMig.html). The WCO Customs Data Model V1.1 provides for message implementation guidelines for the following procedures and processes:

- EX1 - Export Goods declaration - one step

电子信息交换的海关电子化系统。

5.2 经修订的《京都公约》附件第 7.1, 6.9, 3.21 和 3.18 要求各国海关应采用信息和通信技术 (ICT), 包括电子商务技术来开展海关业务。为此, 世界海关组织制定了海关自动化应用的详细《指南》。《京都公约》所涉及到的这些信息和通信技术《指南》应被用于海关信息通信技术系统的开发或升级。

5.3 信息和通信技术 (ICT)《指南》还推荐海关考虑为满足管理要求对贸易商的商务系统进行审计的可能性。对实施经授权的供应链的如果海关能够通过在线访问各关联方商务系统, 从而获得更真实的资料, 以实现更加简化的监管程序的, 尤应如此。另一个事例是港口或机场物流社区系统 (CCS), 所有参与运输链的各方建立了一个用以交换所有相关货物和运输数据的电子系统。如果这个系统包含了海关所需的必要资料, 海关应考虑参与这些系统, 并获取其需要的数据 (见附件二)。

5.4 《京都公约》信息和通信技术《指南》建议海关为电子信息交换提供多种解决方案。尽管联合国电子数据交换标准 (UN/EDIFACT) 是海关信息系统开发的首选项, 但对其他的选项, 譬如 XML, 也应予以考虑。在对风险作出适当评估的基础上, 或许采用电子邮件和电传也可以成为不错的解决方案。

5.5 尽管世界海关组织正在研究 XML 解决方案, 但其海关数据模型目前只包含基于 UN/EDIFACT 的规范。贸易商根据世界海关组织《海关数据模型》的数据规范向海关提交货物和舱单申报的, 应使用世界海关组织《海关数据模型》有关 EDIFACT 信息实施准则 (MIG) (见世界海关组织网站: http://www.wcoomd.org/ie/En/Topics_Issues/FacilitationCustomsProcedures/DataModelMig.html)。世界海关组织《海关数据模型》V1.1 为下列程序和流程提供了信息实施《指南》:

-EX1: 出口货物申报一步类

- EX12 - Export Goods declaration - two step procedure - first or initial step
- EX22 - Export Goods declaration - two step procedure - second step
- IM1 - Import Goods declaration - one step
- IM12 - Import Goods declaration - two step procedure - first or initial step
- IM22 - Import Goods declaration - two step procedure - second step
- CRE (sea/air) - Export Cargo declaration (initial and full) for sea and air mode
- CRE (rail/road) - Export Cargo declaration (initial and full) for rail and road mode
- CRI (sea/air) - Import Cargo declaration (initial and full) for sea and air mode
- CRI (rail/road) - Import Cargo declaration (initial and full) for rail and road mode.

5.6 The use of ICT in general and electronic exchange of information over open networks in particular requires a detailed ICT security strategy. ICT Security therefore has to be seen as an integral part of any Customs supply chain security strategy. To arrive at an effective and efficient IT security strategy, Customs have to undertake a rigorous risk assessment.

5.7 One essential ICT security element for a supply chain security strategy is related to digital signatures. Digital signatures, or Public Key Infrastructure (PKI) arrangements, can play an important role in securing the electronic exchange of information. The integrated Customs control chain as described in chapter 3 of the Guidelines includes the possibility that a trader can submit his declarations in advance to both the Customs administration at export and to the Customs administration at import. It would be beneficial, if authorized trader regimes as referred to in these Guidelines would also include provisions for digital certificates. This would allow the authorized trader to sign all electronic messages to those Customs administrations having accepted to recognize this certificate. This cross-border recognition of digital certificates can help increase security but at the same time provide significant facilitation and simplification for the trader.

5.8 The Kyoto ICT Guidelines outline ways in which a comprehensive ICT security strategy can ensure the availability, integrity and confidentiality of the information and IT systems and the information they handle, including, for example, the avoidance of repudiation at origin or receipt. There are many ways to implement ICT security, for which purpose reference is made to the Kyoto ICT Guidelines.

- EX12: 出口货物申报两步类中的首次或简略申报
- EX22: 出口货物申报两步类中的第二步
- IM1: 进口货物申报一步类
- IM12: 进口货物申报两步类中的首次或简略申报
- IM22: 进口货物申报两步类中的第二步
- CRE: 舱单申报

海运及空运出口舱单申报（完整及简略）

铁路及公路出口舱单申报（完整及简略）

海运及空运进口舱单申报（完整及简略）

铁路及公路进口舱单申报（完整及简略）

5.6 在一般情况下，尤其是在开放网络环境下的信息交换，信息和通信技术运用需要考虑严格的安全策略。因此，信息通信技术安全必须被视为任何海关供应链安全战略中不可或缺的一个组成部分。为了充分实现有效安全战略，海关必须进行严格的安全风险评估。

5.7 供应链安全战略的一个重要的信息通信技术安全因素与数字签名有关。数字签名或公共密钥基础设施 (PKI) 的设置可以在确保电子信息的安全交换方面发挥重要作用。在本《指南》第三章所述的一体化海关控制链中，一个贸易商可以同时实现向出口国海关和进口国提交出口和进口的预申报。如果本《指南》中所提到的经授权的贸易商也可获得数字证书将十分有益。这将使得经授权的贸易商获得对所有提交并被海关所接受认可的电子文档进行电子签名的授权。两个国家同时对数字证书的接受和认可不但有助于提高安全性，同时也可可为贸易商提供巨大的便利。

5.8 《京都公约》信息通信技术《指南》提供了一个全面的信息通信技术安全战略，它可以确保信息、系统以及信息处理的适用性、完整性和保密性，例如，可以避免信息交换过程当中发送和接收方的抵赖。实现信息通信技

6 References

- International Convention on the Simplification and Harmonization of Customs Procedures as amended in 1999 (revised Kyoto Convention), WCO, 1999, including the Guidelines for implementation
- WCO Guidelines on legal basis for advance exchange of Customs data, WCO, 2003
- WCO Guidelines on Customs-Business Partnerships, WCO, 2003
- WCO Kyoto Convention Guidelines on Information and Communication Technology (Kyoto ICT Guidelines), WCO, Version 2, 2002
- WCO Recommendation on the Unique Consignment Reference (UCR), WCO, 2001
- WCO UCR accompanying Guidelines, WCO, 2003
- WCO model bilateral agreement
- WCO Customs Data Model, WCO, Version 1.1, 2003

术安全有许多方法，《京都公约》相关的信息通信技术《指南》的编制就是为了满足这一需求。

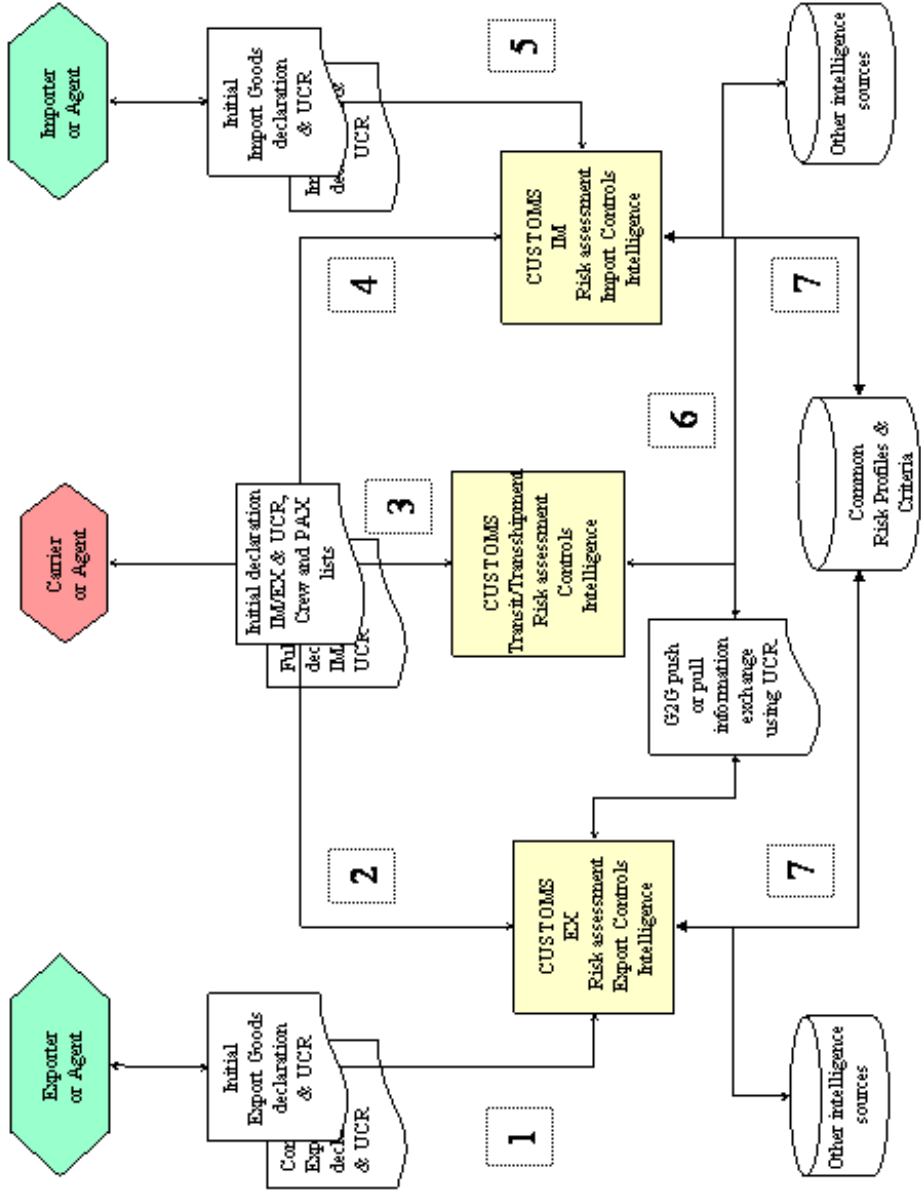
6 参考文献

- 《简化和协调海关程序的国际公约》（修订版《京都公约》），世界海关组织，1999，包括执行《指南》
- 世界海关组织《关于实现海关数据提前交换的法律基础指南》2003
- 世界海关组织《关于海关 - 企业合作的指南》2003
- 世界海关组织《京都公约信息及通讯技术指南》第二版，2002
- 世界海关组织《关于跨境货物独特编码的建议》2001
- 世界海关组织《跨境货物独特编码实施指南》2003
- 世界海关组织《双边合作协议模板》
- 世界海关组织《海关数据模型》v1.1，2003

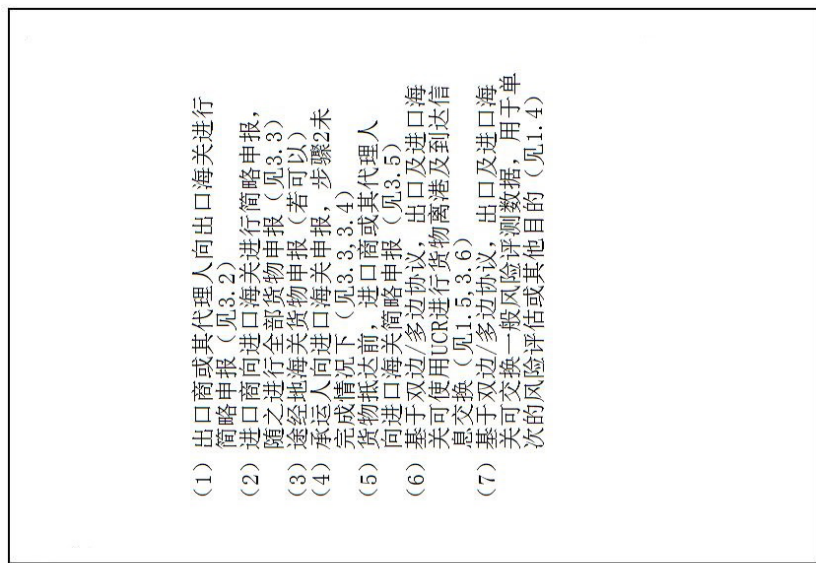
WCO SAFE Package / ISCM Guidelines

Annex I Customs Control Activity Diagram - normal electronic procedure with G2G option

- (1) Initial Export Goods declaration from the exporter or his agent to Customs at export (see 3.2)
- (2) Initial declaration from carrier to Customs at export, eventually followed by the full cargo declaration (see 3.3)
- (3) Cargo Declaration to the Customs en route, if applicable
- (4) Initial I declaration from carrier to Customs at import, if not covered under (2) (see 3.3 and 3.4)
- (5) Initial Import Goods declaration from the importer or his agent to Customs at import prior to arrival (see 3.5)
- (6) Based on bilateral/multilateral arrangements Customs at export and import may exchange or allow access to departure or arrival information using the UCR. (see 1.5 and 3.6)
- (7) Based on bilateral/multilateral arrangements Customs at export and import may agree on and exchange common risk profiles to enable risk assessment for security and other purposes to be carried out only once. (see 1.4)



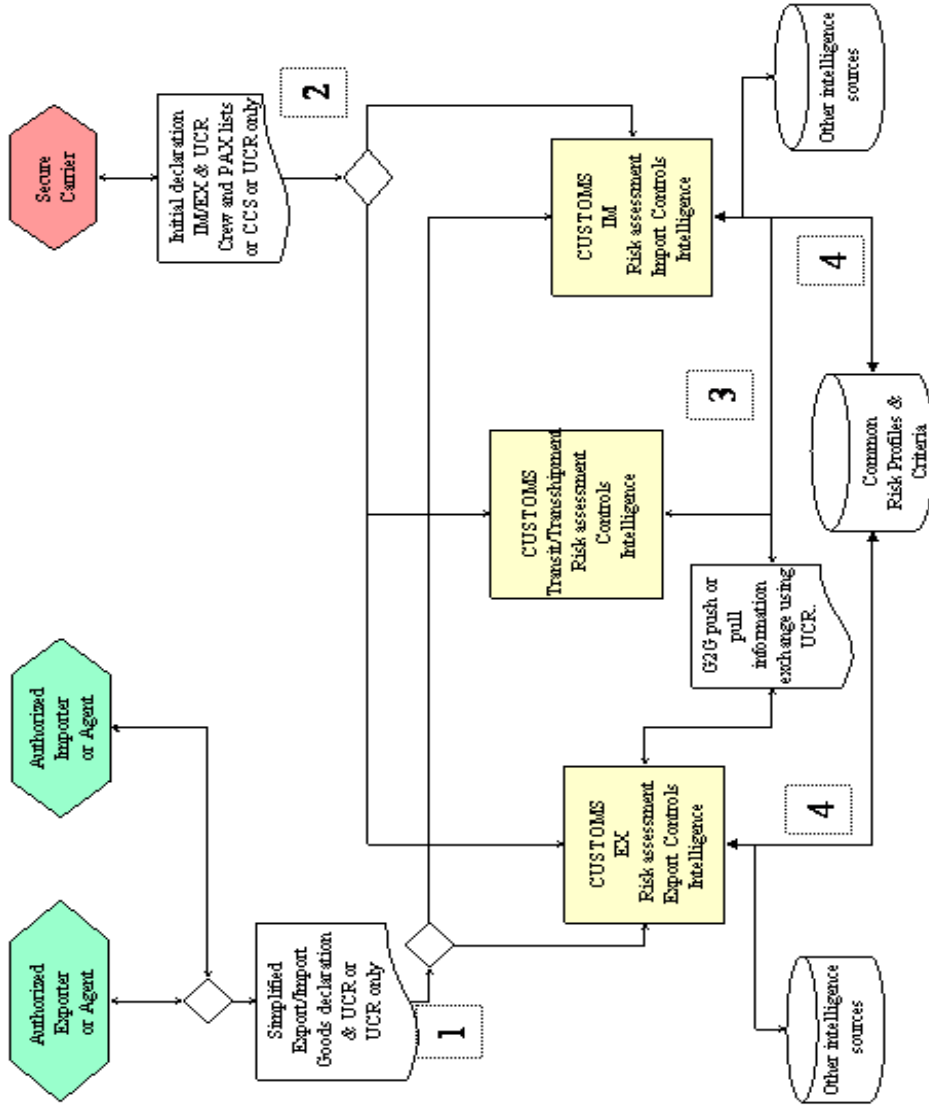
附录 1 政府间活动中普通电子化进程的海关监管活动图



注：UCR即“跨境货物独特编码”

- (1) 出口商或其代理人向出口海关进行简略申报 (见3.2)
- (2) 进口商向进口海关进行简略申报, 随之进行全部货物申报 (见3.3)
- (3) 途经地海关货物申报 (若可以)
- (4) 承运人向进口海关申报, 步骤2未完成情况下 (见3.3.3.4)
- (5) 货物抵达前, 进口商或其代理人向进口海关简略申报 (见3.5)
- (6) 基于双边/多边协议, 出口及进口海关可使用UCR进行货物离港及到达信息交换 (见1.5.3.6)
- (7) 基于双边/多边协议, 出口及进口海关可交换一般风险评估数据, 用于单次的风险评估或其他目的 (见1.4)

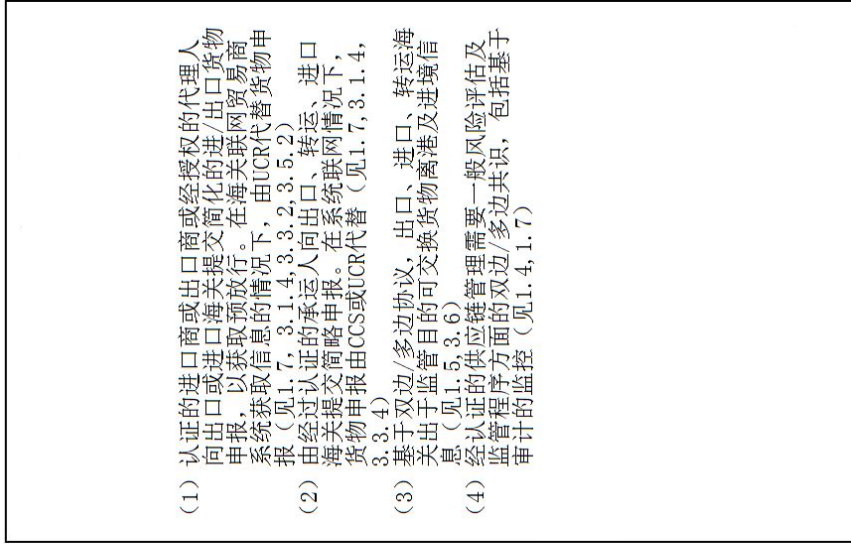
WCO SAFE Package / ISCM Guidelines Annex II Authorized Supply Chain



- (1) The authorized exporter or importer or their designated recognized agent submits a simplified Export/Import Goods declaration to either Customs at export or import to obtain pre-release. In case of online access to the traders system the Goods declaration is replaced by the UCR allowing Customs to retrieve the information required. (see 1.7, 3.1.4, 3.2.2 and 3.5.2)
- (2) The carrier, which has to be a recognized carrier, submits an initial declaration to the Customs at export or import and to the Customs en route. In case of online access to his own system or to a CCS, the cargo declaration is replaced by the UCR. (see 1.7, 3.1.4 and 3.3.4)
- (3) Based on bilateral/multilateral arrangements Customs at export, import and en route may exchange or allow access to departure or arrival information for control purposes. (see 1.5 and 3.6)
- (4) The authorized supply chain will require bilateral/multilateral arrangements for common risk assessment and control procedures, including audit-based controls. (see 1.4 and 1.7).

WCO SAFE 计划 / 一体化供应链管理《指南》

附录 2 经授权的供应链

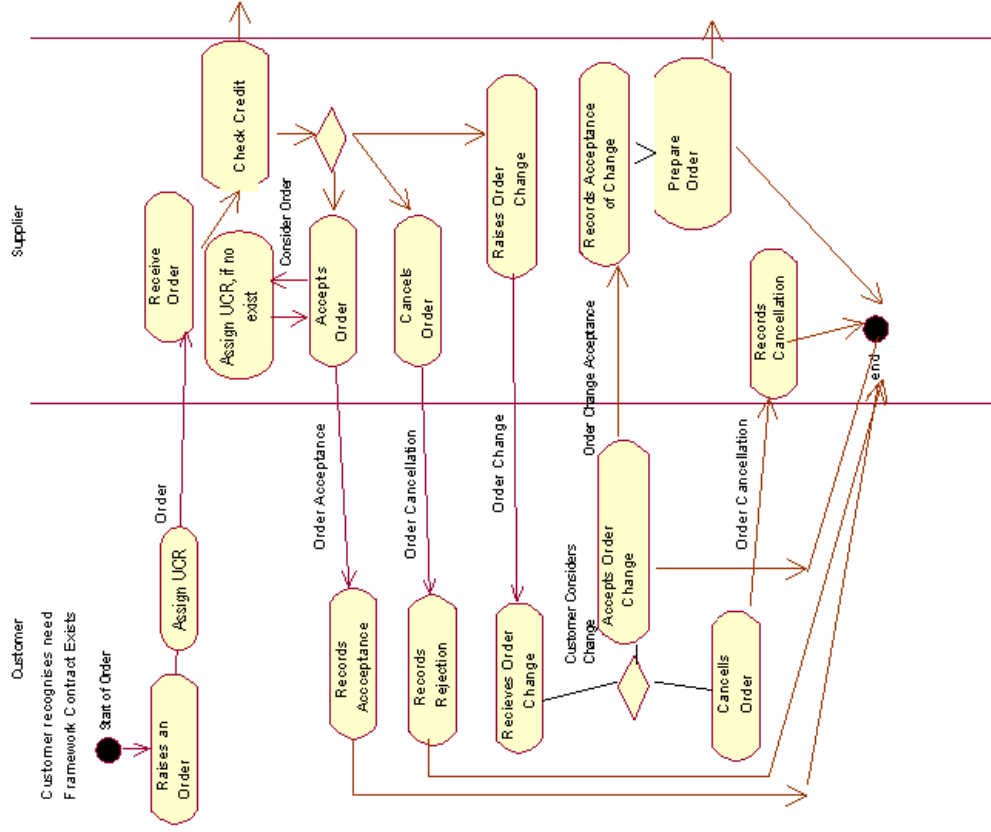


注：UCR即“跨境货物独特编码”
CCS即“货运信息系统”

- (1) 认证的进口商或出口商或经授权的代理人向出口或进口海关提交简化的进/出口货物申报，以获得放行。在海关联网贸易商系统获取信息的情况下，由UCR代替货物申报（见1.7, 3.1.4, 3.3.2, 3.5.2）
- (2) 由经过认证的承运人向出口、转运、进口海关提交简略申报。在系统联网情况下，货物申报由CCS或UCR代替（见1.7, 3.1.4, 3.3.4）
- (3) 基于双边/多边协议，出口、进口、转运海关出于监管目的可交换货物离港及进境信息（见1.5, 3.6）
- (4) 经认证的供应链管理需要一般风险评估及监管程序方面的双边/多边共识，包括基于审计的监控（见1.4, 1.7）

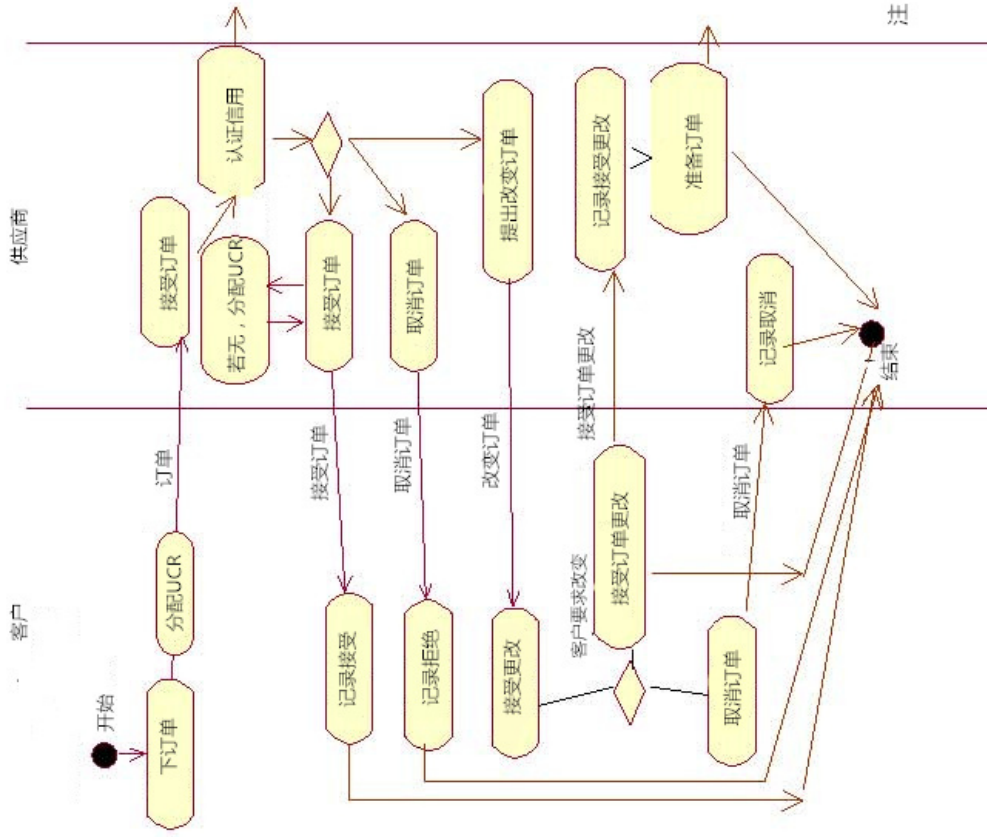
WCO SAFE Package / ISCM Guidelines

Annex III Global Supply Chain model - Order - with UCR



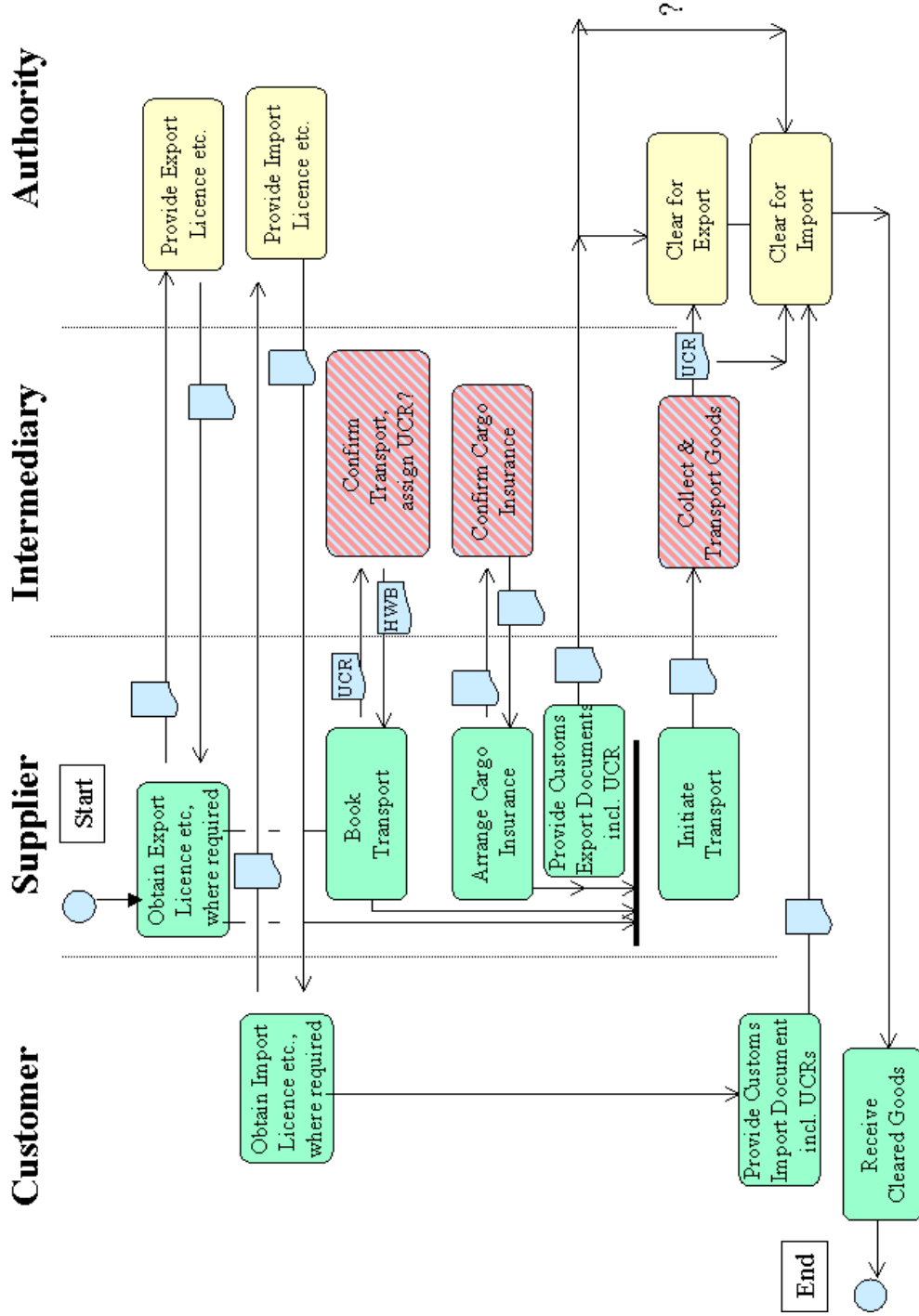
WCO SAFE 计划 / 一体化供应链管理《指南》

附录 3 单一货物代码订单中的全球供应链模型

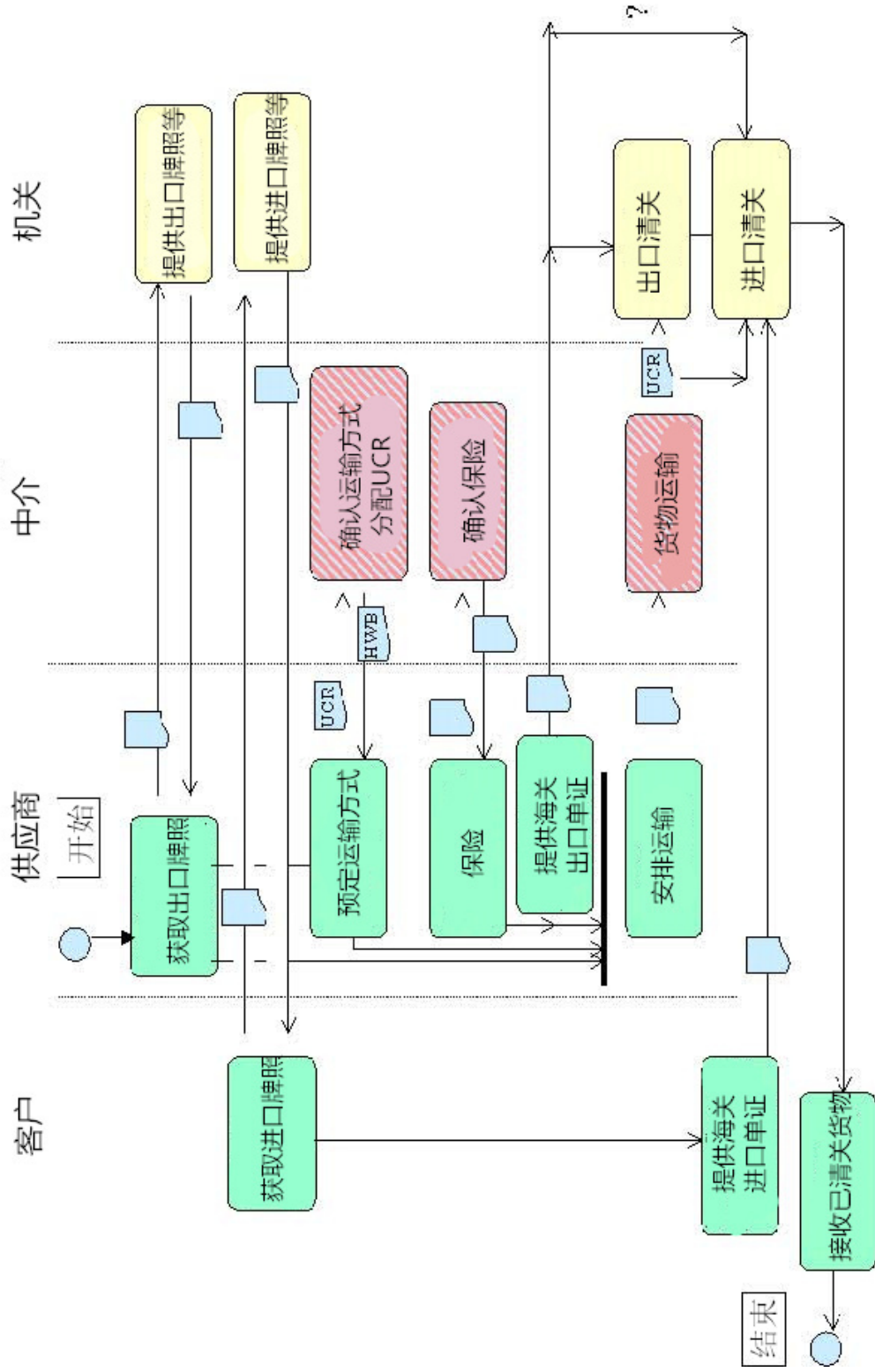


注：UCR即“跨境货物独特编码”

WCO SAFE Package / ISCM Guidelines
Annex IV Global Supply Chain model - Ship



WCO SAFE 计划 / 一体化供应链管理《指南》
附录 4 单一货物代码订单中的全球供应链模型



Annex to TF0025E1

The chart shows the data elements necessary for risk assessment split by reporting party using the Unique Consignment Reference (UCR) as the binding link enabling single submission of information. The data elements mentioned have specific conditionalities attached to them depending on the circumstances and the mode of transport. Some data elements should be reported as early as possible in the supply chain, but are not always available at the early stages in the transaction. In addition some information can change en route. This results in data elements to appear in both lists. However, the individual conditionality for each data element will ensure, as far as possible, that information is submitted only once.

Data elements to be included in the initial Export Goods declaration

e 3031 Exporter, coded
 e 3030 Exporter, if no code
 e 3337 Consignor, coded, if different from exporter
 e 3336 Consignor, if no code
 e 3127 Carrier identification
 e 3128 Carrier name, if no ID
 e 3021 Importer, coded
 e 3020 Importer, if no code
 e 3133 Consignee, coded, if different from importer
 e 3132 Consignee, if no code
 e 3181 Notify party, coded
 e 3180 Notify party, if no code
 d 9971 Delivery destination, if different from importer's address
 d 9847 Country(ies) of routing, coded, to the extent known
 e 9867 Agent, coded, if applicable
 e 3196 Agent, if no code
 a 7282 Tariff code number (Customs)
 a 7002 Description of goods, if no code
 a 7124 UNDG Number (Dangerous Goods Code), if applicable
 a 7065 Type of packages identification
 a 7224 Number of packages
 a 6411 Measure unit qualifier
 a 6292 Total gross weight
 f 8260 Equipment identification number, if contained and available
 f 8155 Equipment size and type identification, see 8260
 f 9308 Seal number, if applicable and available
 g 9958 Total invoice amount
 g 6345 Currency, coded
 c 9816 Unique consignment reference number

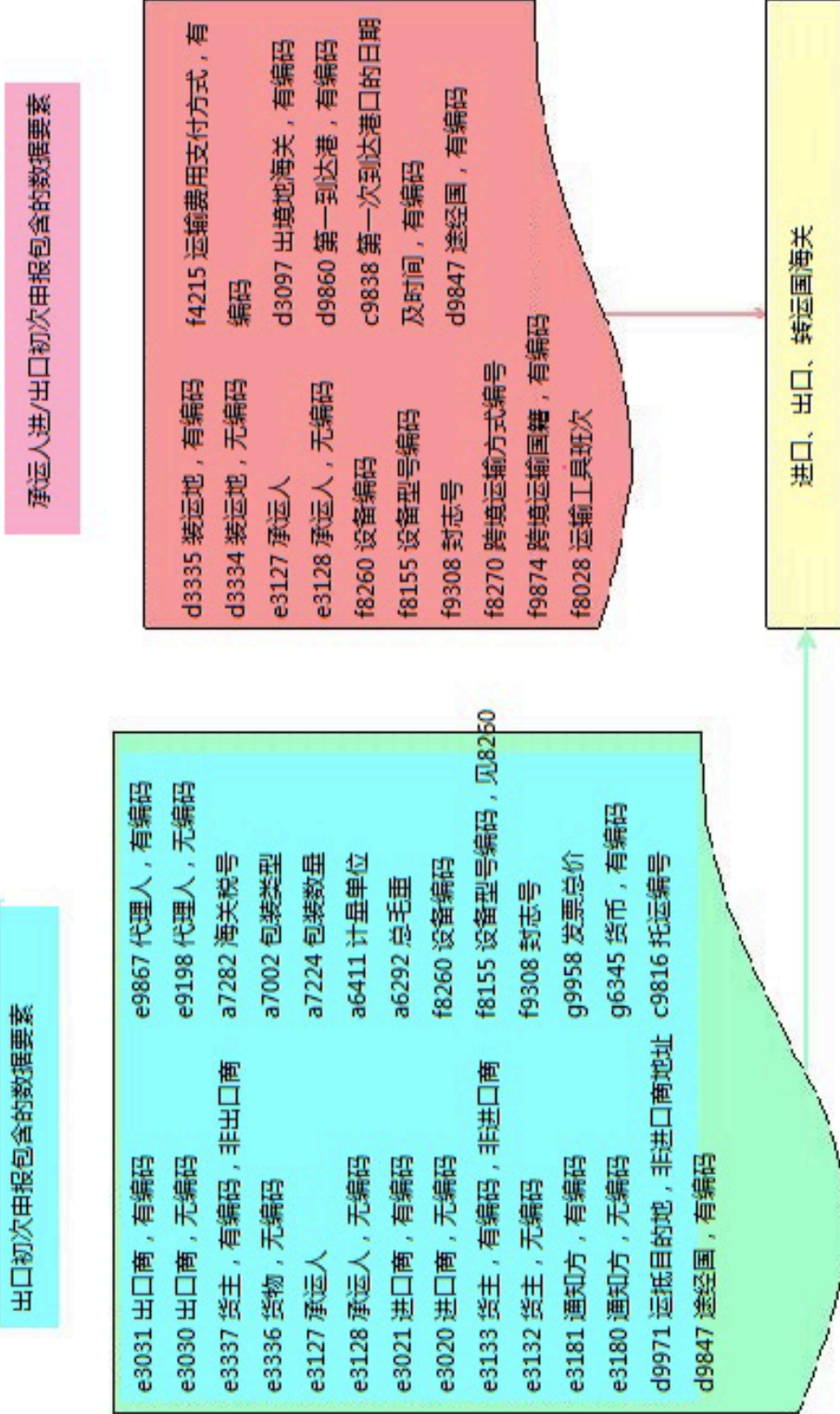
Data elements to be included in the Initial declaration export/import of the carrier

d 3335 Place of loading, coded
 d 3334 Place of loading, if no code
 e 3127 Carrier identification
 e 3128 Carrier name, if no ID
 f 8260 Equipment identification number, if contained
 f 8155 Equipment size and type identification, if contained
 f 9308 Seal number, if applicable
 f 8270 Identification of means of transport crossing the border of the Customs territory
 f 9874 Nationality of means of transport crossing the border of Customs territory, coded
 f 8028 Conveyance reference number
 f 4215 Transport charges method of payment, coded
 d 3097 Customs office of exit, coded
 d 9860 First port of arrival, coded
 d 9847 Country(ies) of routing, coded, to the extent known
 c 9838 Date and time of arrival at first port of arrival in Customs territory, coded
 c 9816 Unique consignment reference number

Customs at export, import or en route

TF0025E1 附录

该图表展示了使用跨境货物独特编码（UCR）作为识别码进行的申报中，进行风险评估所需的必要要素。所提供的数据元素有特定的条件，取决于具体的环境和运输方式。一些数据元素应该尽早地在供应链中提供，然而事实上在交易的早期阶段往往无法提供。另外，一些信息可以中途改变。这将导致数据元素出现在两个列表中。但是，每个元素的唯一性限制条件将尽可能确保保信息只提交一次。



Specific details on each of the following necessary data elements for risk assessment in relation to message implementation, conditionalities, data representation, code values and structures are provided in the WCO Customs Data Model.

WCO Tag	Name	Definition
e 3336	Consignor	Name and address of party which, by contract with a carrier, consigns or sends goods with the carrier, or has them conveyed by him
e 3337	Consignor, coded	Name and address of party which, by contract with a carrier, consigns or sends goods with the carrier, or has them conveyed by him, coded
e 3030	Exporter	Name and address of the person who makes -or on whose behalf'- the export declaration - is made -and who is the owner of the goods or has similar right of disposal over them at the time when the declaration is accepted
e 3031	Exporter, coded	Name and address of the person who makes -or on whose behalf - the export declaration -is made -and who is the owner of the goods or has similar right of disposal over them at the time when the declaration is accepted, coded
a 7002	Description of goods	Plain language description of the nature of the goods sufficient to identify them at the level required for banking, Customs, statistical or transport purposes, avoiding unnecessary detail (Generic term) for Goods declaration
a 7282	Tariff code number (Customs)	Code number of the goods in accordance with the tariff nomenclature system of classification in use where the Customs declaration is made
a 7124	UNDG Number (Dangerous Goods Code)	Unique serial number assigned within the United Nations to substances and articles contained in a list of the dangerous goods most commonly carried
a 7065	Type of packages identification	Identification of description of the form in which goods are presented
a 7224	Number of packages	Number of packages per commodity code packed in such a way that they cannot be divided without first undoing the packing.
a 6411	Measure unit qualifier	Indication of the unit of measurement in which weight (mass), capacity, length, area, volume or other quantity is expressed
a 6292	Total gross weight	Weight (mass) of all goods in declaration including packing but excluding the carrier's equipment
g 9958	Total invoice amount	Total amount of invoice price for the goods declared in one declaration

世界海关组织海关数据模型中提供了关于与信息执行、条件、数据表现、代码值和结构等相关风险评估的每一个必要数据元素的具体细节。

WCO 标签	词汇	定义
e 3336	货主	与承运人签订合同或者通过承运人发送货物的一方的姓名及地址
e 3337	货主, 有编码	与承运人签订合同或者通过承运人发送货物的一方的姓名及地址, 有编码
e 3030	出口商	有权从事或被授权代表处理出口业务的一方, 在申请报关时作为物品所有人或具有同等处置权的一方
e 3031	出口商, 有编码	有权从事或被授权代表处理出口业务的一方, 在申请报关时作为物品所有人或具有同等处置权的一方, 有编码
a 7002	货物说明	对货物性质的简明语言描述, 用于货物申报, 足以在银行、海关、统计或运输目的要求的水平上识别它们, 避免不必要的细节 (一般术语)
a 7282	税号 (海关)	货物的编号, 按照海关申报的税则归类系统
a 7124	危险品编号	联合国编制的一份常见危险物品清单中所列的物品
a 7065	包装类型	货物呈现形态的说明
a 7224	包装数量	每一单位包装的商品数量, 该方式包装的商品无法在不破坏包装的情况下分解
a 6411	计量单位	表示重量 (质量)、容量、长度、面积、体积或其他数量的测量单位的指标
a 6292	总毛重	所有货物的重量 (质量) 包括包装, 但不包括运输设备
g 9958	发票总价	申报货物的发票总价
g 6345	货币, 有编码	交易使用的货币单位的名称或符号, 有编码

WCO Tag	Name	Definition
g 6345	Currency, coded	The name or symbol of the monetary unit associated with an amount involved in the transaction, coded
d 3334	Place of loading	Name of the seaport, airport, freight terminal, rail station or other place at which the goods (cargo) are loaded on to the means of transport being used for their carriage from the Customs territory
d 3335	Place of loading, coded	Name of the seaport, airport, freight terminal, rail station or other place at which the goods (cargo) are loaded on to the means of transport being used for their carriage from the Customs territory, coded
e 3127	Carrier identification	Identification of party undertaking or arranging transport of goods between named points
e 3128	Carrier name	Name of party undertaking or arranging transport of goods between named points
f 8260	Equipment identification number	Marks (letters and/or numbers) which identify equipment e.g. unit load device
f 8155	Equipment size and type identification	Coded description of the size and type of equipment
f 9308	Seal number	The number of a custom seal or another seal affixed to the containers or other transport unit
f 8270	Identification of means of transport crossing the border of the Customs territory	Identification of the active means of transport used in crossing the border of the Customs territory
f 9874	Nationality of means of transport crossing the border of Customs territory, coded	Name of the country in which a means of transport crossing the border of Customs territory is registered, coded
f 8028	Conveyance reference number	Unique reference given by the carrier to a certain journey or departure of a means of transport (generic term)
f4215	Transport charges method of payment, coded	Identification of method of payment for transport charges
d 3097	Customs office of exit, coded	Customs office by which the goods leave or are intended to leave the Customs territory, coded
d 9847	Country(ies) of routing, coded	The country(ies) through which the goods are routed between the country of export and destination, coded
d 9860	First port of arrival, coded	Name of the (for air) first airport, (land) arrival at first border post and (sea) arrival at first port

WCO 标签	词汇	定义
d 3334	装运地	港口、机场、货运码头、火车站或者其他从海关的运输工具中装载货物的地点
d 3335	装运地, 有编码	港口、机场、货运码头、火车站或者其他从海关的运输工具中装载货物的地点, 有编码
e 3127	承运人	在指定地点间承担货物运输或安排货物运输的一方
e 3128	承运人名称	在指定地点间承担货物运输或安排货物运输的一方的名称
f 8260	设备编码	用以识别设备的标志 (字母和 / 或数字), 如单位装载设备
f 8155	设备型号编码	设备大小和型号的编码
f 9308	封志号	在集装箱或其他运输设备上粘贴的封志号
f 8270	跨境运输方式编号	跨越边境的交通工具的识别码
f 9874	跨境运输国籍, 有编码	跨境运输交通工具注册国, 有编码
f 8028	运输工具班次	承运人对运输工具 (一般术语) 的特定行程所提供的唯一号码
f 4215	运输费用支付方式, 有编码	运输费用的支付方式
d 3097	出境地海关, 有编码	货物离开或打算离开海关的海关, 有编码
d 9847	途经国, 有编码	从出口国到目的国之间, 货物途经的国家
d 9860	第一到达港, 有编码	(空运) 第一个机场、(陆地) 到达第一个边境哨所和 (海运) 到达第一个港口

WCO Tag	Name	Definition
c 9838	Date and time of arrival at first port of arrival in Customs territory, coded	Date and time / scheduled date and time of arrival of means of transport at (for air) first airport, (land) arrival at first border post and (sea) arrival at first port, coded
e 3132	Consignee	Name and address of party to which goods are consigned
e 3133	Consignee, coded	Name and address of party to which goods are consigned, coded
e 3020	Importer	Name and address of party who makes-or on whose behalf a Customs clearing agent or other authorized person makes-an import declaration. This may include a person who has possession of the goods or to whom the goods are consigned.
e 3021	Importer, coded	Name and address of party who makes - or on whose behalf a Customs clearing agent or other authorized person makes - an import declaration, coded. This may include a person who has possession of the goods or to whom the goods are consigned.
e 3180	Notify party	Name and address of party to be notified
e 3181	Notify party, coded	Name and address of party to be notified, coded
d 9971	Delivery destination	The location to which goods are to be delivered. Address, region and/or country as required by national legislation or according to national requirements
e 3196	Agent	Name and address of a person authorized to act on behalf of another party
e 9867	Agent, coded	Name and address of a person authorized to act on behalf of another party, coded
c 9816	Unique consignment reference number	Unique number assigned to goods, both for import and export

WCO 标签	词汇	定义
c 9838	第一次到达港口 的日期及时间， 有编码	运输工具到达（空运）第一个机场，（陆地）到达第一个边境站和（sea）第一个港口的日期和时间（或预定的日期和时间），有编码
e 3132	收货人	运输货物应交付的一方
e 3133	收货人，有编码	运输货物应交付的一方，有编码
e 3020	进口商	有权从事或被授权代表处理进口报关的一方的姓名和地址，包括物品的实际拥有人或委托收货人
e 3021	进口商，有编码	有权从事或被授权代表处理进口报关的一方的姓名和地址，包括物品的实际拥有人或委托收货人，有编码
e 3180	通知方	到货后应通知的一方的姓名和地址
e 3181	通知方，有编码	到货后应通知的一方的姓名和地址，有编码
d 9971	收货地址	货物要运到的地点。根据国家法规或国家规定要求的地址、地区或国家
e 3196	代理人	被授权代理完成相关手续的自然人的姓名及地址
e 9867	代理人，有编码	被授权代理完成相关手续的自然人的姓名及地址，有编码
c 9816	托运编号	进口和出口货物的唯一编号



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