

★★★★★ 2022 ★★★★★

跨境物流模式及合规分享

鼎堃跨境电商俱乐部小马哥

Cross-border E-commerce Logistics Model and Compliance



鼎堃跨境电商俱乐部

D&K Cross Border E-Commerce Club

01 进口篇 Import

(1) 进口物流模式 Import Logistics Model

(2) 进口物流风险概述 Risks for Import Logistics

02 出口篇 Export

(1) 出口物流模式 Export Logistics Model

(2) 出口物流风险概述 Risks for Export Logistics

目录
CONTENTS



01

进口篇 Import



鼎堃跨境电商俱乐部

D&K Cross Border E-Commerce Club

(1) 进口物流模式

Import Logistics Model



鼎丞跨境电商俱乐部

D&K Cross Border E-Commerce Club

With the vigorous development of cross-border e-commerce. People can shop all over the world without leaving home

At present, among the cross-border e-commerce retail import models, the most common ones are "1210", "1239" and "9610" models

随着跨境电子商务的蓬勃发展，国人足不出户便能淘遍全球好物。

目前，在跨境电商零售进口模式中，最常见的是“1210”“1239”和“9610”模式。

其中，网购保税进口（海关监管方式代码“1210”）（以下简称“‘1210’监管模式”）的发展势头最为迅猛。但在现实情况中，很多“1210”监管模式下的参与企业，经常在经营中忽略合规建设，从而引发相关法律风险。



Among them, the online shopping bonded import (customs supervision mode code "1210") (hereinafter referred to as " '1210' supervision mode") has the most rapid development momentum. However, in the displayed situation, many participating companies under the "1210" supervision model often neglect compliance construction in their operations, thus causing relevant legal risks.

"1210"监管模式简述 "1210" Supervision Model

Supervision mode code "1210", the full name of "bonded cross-border trade e-commerce", should be added. It is suitable for domestic and foreign individuals or e-commerce enterprises to achieve cross-border transactions on e-commerce platforms approved by the customs, and e-commerce retail inbound and outbound commodities through special customs supervision areas or bonded supervision places

In layman's terms, the "1210" supervision model not only allows cross-border e-commerce operators or platform companies to enter the unsold goods into the domestic pilot free trade zones, bonded logistics centers (Type B) and other customs in batches, allowing cross-border e-commerce retailing Online retail after importing pilot bonded warehouses

“1210”监管模式最早出现于2014年—海关总署公告2014年第57号（关于增列海关监管方式代码的公告）明确规定，增列海关监管方式代码“1210”，全称“保税跨境贸易电子商务”，简称“保税电商”。适用于境内个人或电子商务企业在经海关认可的电子商务平台实现跨境交易，并通过海关特殊监管区域或保税监管场所进出的电子商务零售进出境商品。海关特殊监管区域、保税监管场所与境内区外（场所外）之间通过电子商务平台交易的零售进出口商品不适用该监管方式。

通过“1210”监管模式运递进境的商品应符合以下三个条件：一是属于《跨境电子商务零售进口商品清单》内，限于个人自用并满足跨境电商零售进口税收政策规定的条件；二是通过与海关联网的电子商务交易平台交易，能够实现交易、支付、物流电子信息“三单”比对；三是未通过与海关联网的电子商务交易平台交易，但进出境快件运营人、邮政企业能够接受相关电商企业、支付企业的委托，承诺承担相应法律责任，向海关传输交易、支付等电子信息。

不论称呼如何变化，通俗来说，“1210”监管模式即允许跨境电商经营者或平台企业将尚未销售的商品整批进入国内自贸试验区、保税物流中心（B型）等海关允许开展跨境电商零售进口试点的保税仓库后再进行网上零售；当消费者在跨境电商平台下单购买后，对商品进行清关缴税，再通过国内快递邮寄给消费者；没有被消费的商品因为尚未“入境”，因此不需要报关缴税，可以直接退回国外。基于此，“1210”监管模式又被称为“保税备货模式”。

Commodities entering through the "1210" supervision mode should meet the following three conditions: 1. Be included in the "List of Cross-border E-commerce Retail Imported Commodities"; 2. Through the e-commerce trading platform connected with the customs, the "three orders" comparison of transaction, payment and logistics electronic information can be realized; 3. Those who have not traded through the e-commerce trading platform connected to the customs, but the operators of inbound and outbound express mail and postal enterprises can accept the entrustment of relevant e-commerce enterprises and payment enterprises, and promise to undertake corresponding legal responsibilities

At present, there are certain restrictions on the "1210" bonded e-commerce business in China.

目前我国开展“1210”保税电商业业务要受到一定限制，具体包括

- 在2021年3月18日前，海南全岛、86个试点城市（地区）及105个跨境电商综合试验区（范围存在重叠）
- 2021年3月18日，商务部等六部门联合发布商财发〔2021〕39号文件将跨境电商零售进口试点扩大至所有自贸试验区、跨境电商综试区、综合保税区、进口贸易促进创新示范区、保税物流中心（B型）所在城市（及区域）。

开展业务区域有限

Limited business area



商品范围受限

Limited product range

商财发〔2018〕486号文件第一条明确，跨境电子商务零售进口商品应属于《跨境电子商务零售进口商品清单》内。可见，我国对通过“1210”监管模式进口的商品实行“正面清单”管理。目前，我国海关按照政策审查跨境商品是否能够以“1210”监管模式入境

关于跨境电子商务零售进口商品究竟是按照货物还是个人物品监管，海关政策已经过多次调整。目前，商财发〔2018〕486号文件及海关总署公告2018年第194号文件都规定适用“网购保税进口（监管代码“1210”）”相关进口政策的商品，按照个人自用进境物品监管。

海关监管方式特殊

Special customs supervision



参与主体资质受限

Participating subject qualifications are limited

商财发〔2018〕486号文件对“1210”监管模式的参与主体有明确规定，参与主体主要包括：跨境电商零售进口经营者、跨境电商第三方平台经营者、境内服务商和消费者四类。除消费者外，其他三类均为企业主体，但并非所有企业都可以直接从事“1210”保税电商业业务，参与企业的资质也有相应要求。

在跨境电商海关监管过程中，实现系统对接、三单比对是从事“1210”保税电商业务的前提要求，这需要跨境电商电子商务平台企业、支付企业、物流企业等参与主体在从事“1210”保税电商业务前接入海关联网的监管系统，确保能够在贸易过程中将订单、支付凭证及运输单证向海关系统实时传送。同时，平台企业、支付企业、物流企业等对数据真实性承担相应责任。

从业务前提受限 Limited business prerequisites



二次销售受限

Secondary sales are restricted

消费者作为适用“1210”网购保税进口方式的最终购买人，购买后商品仅限个人自用，不得再次销售。这里的“个人自用”可以包括自己使用也可以是馈赠亲友使用，但个人不能在跨境电商平台下单时即以再次销售为目的，这与海关政策相悖，海关总署公告2018年第194号中明文规定了企业、个人二次销售所承担的法律风险。

财关税〔2016〕18号文件将个人单次交易限值确定为人民币2000元，个人年度交易限值为人民币20000元；2018年年底，财关税〔2018〕49号文件调高了个人购买限值，目前个人单次交易限值为人民币5000元，个人年度交易限值为人民币26000元。

个人消费额度

Personal consumption limit



Cross-border e-commerce third-party platform operators

跨境电商第三方平台经营者

跨境电商第三方平台经营者又称跨境电商平台，是为交易双方（消费者和跨境电子商务企业）提供网页空间、虚拟经营场所、交易规则、信息发布等服务，设立供交易双方独立开展交易活动信息网络系统的中介平台。平台运营主体需要在我国境内办理工商登记并按相关规定在海关办理注册登记后，才能开展“1210”保税电商业务。同时，在后期监管中，跨境电商平台需要向海关实时传输施加电子签名的跨境电商零售进口交易电子数据（俗称“订单”），并对交易真实性、消费者身份真实性进行审核，承担相应责任。

Domestic service providers should go through industrial and commercial registration in China, submit relevant qualification certificates to the customs and go through the registration process



Third-party platforms need to go through industrial and commercial registration in China and go through customs registration in accordance with relevant regulations before they can carry out "1210" bonded e-commerce business

Domestic service provider

境内服务商

- 境内服务商，主要包括接受跨境电商企业委托为其提供申报、支付、物流、仓储等服务的报关企业、支付企业、物流企业及仓储企业，上述四类服务商均应在中国境内办理工商登记，向海关提交相关资质证书并办理注册登记。
- 报关企业接受跨境电商企业委托向海关申报清单，承担如实申报责任。
- 提供支付服务的银行机构应具备银保监会或原银监会颁发的金融许可证，非银行支付机构应具备中国人民银行颁发的支付业务许可证，支付业务范围应包括“互联网支付”。支付、物流企业应如实向监管部门实时传输施加电子签名的跨境电商零售进口支付、物流电子信息，并对数据真实性承担相应责任。
- 仓储企业应当建立符合海关监管要求的计算机管理系统，申请设立专门的跨境物流账册，同时按照要求交换电子数据。货物的跨账册移动、跨仓移动、跨保税区移动、入区出区、数目增减等，都须向海关申请，得到批准后方可操作。

“1210”监管模式参与企业关注重点

"1210" supervision mode participating enterprises focus on

做好业务开展前的准备工作

Prepare for business launch

对于跨境电商企业来说，首先要在国内注册公司或者委托境内注册公司作为其代理人，在国内开展销售业务。跨境电商企业和境内代理人都需要在代理人所在地海关办理注册登记，才可以在我国开展“1210”保税电商业务。电商平台企业以及物流企业、支付企业、报关企业、仓储企业等境内服务商企业，也应向当地海关提交相关资质证书并办理注册登记。

With warehousing enterprises, e-commerce enterprises or domestic agents of e-commerce enterprises as units, open special electronic account books for bonded imports after customs

以仓储企业、电商企业或电商企业境内代理人为单元，开设海关网购保税进口专用电子账册。

参与“1210”保税电商业务的企业，要建立符合海关监管要求的计算机管理系统，并根据海关要求联网交换相关电子数据。

Enterprises participating in the "1210" bonded e-commerce business must establish a computer management system that meets the requirements of customs supervision, and exchange relevant electronic data online according to customs requirements

应到地方电子口岸办理跨境电子商务进口统一版信息化系统或跨境电子商务通关服务平台的接入手续。

You should go to the local electronic port to go through the access procedures of the unified information system for cross-border e-commerce import or the cross-border e-commerce customs clearance service platform

代收代缴义务人应在业务开展前凭保证金或保函，到海关办理网购保税进口商品的税款担保。

The agent of the collection and payment business should go to the customs to apply for the tax guarantee for the online shopping of bonded imported goods with the security deposit or letter of guarantee before the business starts.

合法合规申报

Legal compliance declaration



There are also some companies that do not know enough about the "1210" bonded e-commerce business, which leads to violations of the law.



01

02

03

In order to make more profits, many companies evade taxes by brushing orders, intercepting orders, under-reporting prices, and smuggling personal parcels into the country.

根据监管规定，通过“1210”监管模式进口的商品所征收的税率比一般贸易进口要低得多，很多企业为了赚取更多利润，在向海关申报环节故意通过各种手段偷逃税款，最常见的手段主要包括：刷单、截单、低报价格、个人邮包进境走私、利用个人携带通关走私等。根据《中华人民共和国海关法》第八十二条及《中华人民共和国刑法》第一百五十三条的相关规定，这些行为涉嫌构成走私，可能受到海关行政处罚，严重的甚至可能构成刑事犯罪。

除了故意违法犯罪外，有些企业走上违法犯罪道路也可能是由于没有对法律及政策提前进行系统学习和了解。在实践中，很多企业和个人看中“1210”保税电商业务背后的巨大利润，在不清楚“1210”保税电商业务特殊限制的情况下，就贸然开展相关业务，最终导致违法犯罪。

因此，从事“1210”保税电商业务的企业务必如实向海关申报，切莫铤而走险。随着海关监管手段的进步及监管力度的加大，企业利用上述几种手段企图规避海关监管攫取非法利润的做法越来越行不通。对于“冲动型”企业，建议在开展跨境电子商务前了解现行法律法规及海关等部门政策，不要一时头脑发热误入歧途。

Those engaged in "1210" bonded e-commerce business must declare truthfully to the customs, and do not take risks

关注知识产权侵权问题

Concerned about intellectual property infringement



根据《中华人民共和国知识产权海关保护条例》规定，目前，我国海关对于跨境电商知识产权提供依职权保护和依申请保护两种保护模式。

China Customs provides two modes of protection for cross-border e-commerce intellectual property rights: ex officio protection and application-based protection



如果企业系知识产权权利人又担心货物可能被他人侵权的，可以向海关申请知识产权备案。对于已备案的货物，当海关发现进口货物可能涉嫌侵犯备案货物信息时，将依照职权主动中止涉嫌侵权货物通关程序并通知企业。企业可以申请扣留涉嫌侵权货物，海关将开展调查，并对确有侵权行为的有关当事人予以行政处罚。

If the enterprise is the owner of intellectual property rights and is worried that the goods may be infringed by others, it can apply to the customs for record of intellectual property rights



If the enterprise is not the owner of intellectual property rights, if it infringes the intellectual property rights of others, the customs will confiscate the infringing goods and impose a fine; if a crime is constituted, criminal responsibility will be investigated according to law

如果企业并非知识产权权利人，若侵犯他人知识产权的，根据《中华人民共和国海关法》第九十一条规定，将被海关依法没收侵权货物，并处以罚款；构成犯罪的，依法追究刑事责任。因此，对于代理报关企业和跨境电商平台企业而言，在开展“1210”保税电商业务时，一定要货权人提供货物知识产权情况的资料，同时在代理合同中也要明确当发生知识产权纠纷时责任承担问题，避免受货权人牵连承担连带责任。对于跨境电商企业而言，应对商品的知识产权情况进行事先调查与分析，以规避侵权风险。

For enterprises to avoid risks, the most important thing is to standardize senior operating procedures, comply with laws and regulations, and carry out bonded e-commerce "1210" business. It is suggested that companies can start from the following three aspects

企业规避风险，最重要的还是规范自身操作流程，合法合规开展保税电商“1210”业务。在此建议企业可以从以下三个方面着手：

规范企业操作流程

Standardize enterprise operation process



定期自查自检，及时纠正整改
尽管海关监管部门每年会定期稽查，但企业内部最好也要建立起自查、自检制度，定期对企业开展保税电商“1210”业务的流程进行审查，安排稽核等部门核查企业保税仓库转进及转出记录、财务资料、向海关报送的单证等材料。如果发现问题，立即识别风险并采取相应措施整改，避免之后使自身陷入被动的局面。

Regular self-inspection and self-inspection, timely correction and rectification



开展法律培训，提高员工的合规意识
合规意识的养成并非一朝一夕的事情，企业应从长远出发，做好法律法规、海关政策的梳理，最好将现有法律法规和海关政策进行全面汇编整理，装订成册提供给员工学习。此外，要定期组织有关人员学习法律政策，邀请法律专家开设法治讲座，并对员工定期组织培训和考核，增强其合规意识。

Conduct legal training to improve employees' compliance awareness

明确员工责任，建立责任追究机制

根据公司开展的业务，明文规定各岗位具体职责，做到“专岗专责”，避免出现职责交叉或者疏漏的情况。另外，企业最好在招聘员工时，在劳动合同后附带岗位责任协议，明确员工违反公司纪律，故意利用职务便利谋取私利或者失职造成公司损失后应当承担的责任，强化员工合规操作的意识，减少员工行为对企业的不利影响。

Clarify employee responsibilities and establish an accountability mechanism



(2)

进口物流风险概述

Risks for Import Logistics



鼎堃跨境电商俱乐部

D&K Cross Border E-Commerce Club

Cross-border e-commerce import "billing" risk

跨境电商进口“刷单”风险

Cross-border e-commerce imported goods promotion tax disposal risk

跨境电商进口商品促销税务处置风险

Cross-border e-commerce import offline experience store sales risk

跨境电商进口线下体验店销售风险

Origin risk of imported goods in cross-border e-commerce

跨境电商进口商品原产地风险

跨境电商进口低报价格风险

Cross-border e-commerce import under-quoted price risk

跨境电商进口商品处置合规风险

Compliance Risks of Disposal of Imported Commodities in Cross-border E-commerce

跨境电商包税货物盘盈(亏)风险

Cross-border e-commerce tax package goods inventory profit (loss) risk

跨境电商进口营销风险

Cross-border e-commerce import marketing risks



Cross-border e-commerce
import "billing" risk
跨境电商进口“刷单”风险

According to regulatory regulations, cross-border e-commerce imports of goods can enjoy lower tax rates, but the tax benefits are limited to goods for personal use by domestic consumers



根据监管法规，跨境电商进口商品可享受更低的税率，但该税收优惠仅限于境内消费者个人自用的商品；此外，跨境电商零售进口商品设有单次交易限值和年度交易限值，超过单次限值且不属于不可分割物品的商品，以及超过年度交易限值的商品，则需要按照一般贸易进口来缴税。因此，一些不法分子为牟取暴利，利用网购保税进口跨境电商模式，将本应以一般贸易方式进口的货物以跨境电商的名义化整为零走私进境，享受本不该享受的优惠税率。这种做法，属于伪报贸易性质走私行为，是目前跨境电商领域最主要的走私犯罪类型。



On December 13, 2018, two typical cases of smuggling through cross-border e-commerce announced by Guangzhou Customs were the smuggling of cross-border e-commerce imports, involving RMB 168 million.

2018年12月13日，广州海关对外通报的两起通过跨境电商方式走私的典型案列就属于典型跨境电商进口化整为零走私行为，涉案案值人民币1.68亿元。其中，2017~2018年间，广东某供应链公司与广州一家具有跨境电商经营资格的公司合谋，在低报价格的同时，盗用大量公民身份信息，通过假“三单”进口奶粉14.4万票、62万罐，利用跨境电商零售进口关税税收优惠政策赚取差额；走私海鲜的团伙也是通过非法获得公民个人信息后，创建虚假订单，利用个人订购信息向海关申报进口免除关税，以此方式将17万余只鲜活海鲜走私入境。

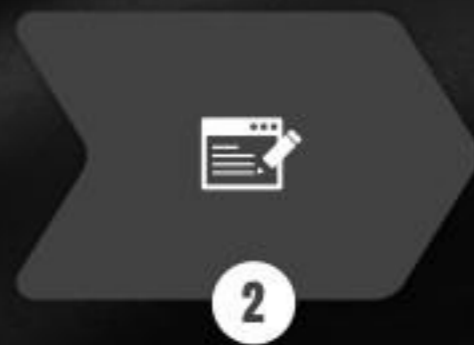
Cross-border e-commerce
import under-quoted price
risk

跨境电商进口低报价格风险



依据监管规定，跨境电商进口向海关申报的应是包括商品零售价格、运费和保险费的商品实际交易价格，如果申报价格故意低于实际交易价格，即为低报价格，甚至构成走私。

According to regulatory regulations, the declaration to the customs for cross-border e-commerce imports should be the actual transaction price of the commodity, including the retail price of the commodity, freight and insurance.



在此特别提醒的是，跨境电商企业尤其应注意“备案价格”不等于“实际交易价格”。跨境电商企业在商品进口前向海关进行商品备案，此时提交“备案价格”；在之后的商品销售实际中，由于商品交易价格处于波动状态，可能因为折扣促销，实际交易价格比备案价格低，或因涨价而高于备案价格，但公司统一按照备案价格向海关申报。在这种情况下，实际交易价格比申报价格高的部分，很可能被认定为违规甚至走私。即使跨境电商进口企业主要是出于操作简便，并非偷逃税款，也可能被海关认定为存在“放任”的故意。

Special reminder:
Cross-border e-commerce companies should pay special attention to the fact that "record price" is not equal to "actual transaction price"

Cross-border e-commerce imported goods promotion tax disposal risk

跨境电商进口商品促销税务处置风险

There will be many preferential promotions such as coupons, discounts, and full discounts when cross-border e-commerce import companies are promoting. Whether these price concessions should be included in the dutiable price and the import tariff and import link tax will be levied.

跨境电商进口企业促销时会有很多优惠券、打折、满减等优惠促销活动，这些价格优惠部分是否应计入完税价格而计征进口关税和进口环节税？



《关于明确跨境电商进口商品完税价格有关问题的通知》（税管函[2016]73号）明确规定：1、对直接打折、满减等优惠促销价格的认定，应遵守公平、公开原则，即优惠促销应适用于所有消费者，而非仅针对特定对象或特定人群的，海关以订单价格为基础确定完税价格。2、在订单支付中使用电商代金券、优惠券、积分等虚拟货币形式支付的“优惠减免金额”，不应在完税价格中扣除，应以订单价格为基础确定完税价格。3、此外，在采用“包税”（如采用DDP完税后交货术语）成交方式下，无论采用“直接约定包税价格”，还是发放包税券的形式，所报税款都不应从完税价格中扣除；如果跨境电商进口企业为降低所包税款而低报价格，则构成违规或走私。但需注意的是，在会计处理方面，跨境电商进口企业应参照商业折扣的方式进行处理，即以实际收取的款项确认销售收入。



因此，跨境电商进口企业应如实、详细区分优惠促销的具体形式，准确申报完税价格和代征代缴税费；如果跨境电商进口企业自查发现批量订单有少缴税款情形，应尽快向所在地海关主动披露并后续补税，否则少缴税款累计到一定数额或次数时，将受到海关行政处罚，甚至构成走私。

Compliance Risks of Disposal of Imported Commodities in Cross-border E-commerce

跨境电商进口商品处置合规风险



根据监管法规，跨境电商进口商品税收优惠仅限于境内消费者个人自用的商品。即作为跨境电商进口企业，应确保销售对象是购买后自用或馈赠亲属的境内消费者，而非进行二次销售的商家。

According to regulatory regulations, the tax incentives for imported goods through cross-border e-commerce are limited to goods for personal use by domestic consumers.



因此，跨境电商企业以员工名义批量购进跨境电商商品作为线下门店展示、零售或作为活动赠品，明显违反“禁止二次销售”，属于违规或走私行为。

Therefore, cross-border e-commerce enterprises buying cross-border e-commerce products in bulk in the name of employees as offline store display, retail or as event gifts, obviously violate the "prohibition of secondary sales", which is a violation or smuggling behavior



但跨境电商企业以自己名义批量购进跨境电商商品作为线下门店展示、零售或作为活动赠品，企业应按规缴税或补税，否则也构成违规或走私。

However, cross-border e-commerce enterprises purchase cross-border e-commerce products in bulk in their own name as offline store display, retail or as event gifts, enterprises should pay taxes or make up taxes, otherwise it will also constitute a violation or smuggling

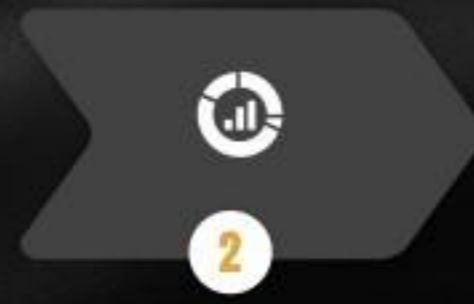
Cross-border e-commerce import offline
experience store sales risk
跨境电商进口线下体验店销售风险



为进一步推广跨境电商进口业务，将消费者从线下吸引到线上，业界推出“跨境电商体验店”（即跨境电商保税展示与销售）。

如果消费者在体验店购买展示、体验商品，跨境电商进口企业应注意税收合规风险。

In order to further promote the cross-border e-commerce import business and attract consumers from offline to online, the industry has launched "cross-border e-commerce experience stores" (that is, cross-border e-commerce bonded exhibition and sales)



如果消费者在体验店内选购商品并现场提货，海关将按一般贸易征收进口关税和进口环节税。

如果消费者在体验店内通过跨境电商平台订购，并从保税区发货配送的，海关则按保税备货方式征收进口关税和进口环节税。

If consumers buy goods in the experience store and pick up the goods on the spot, the customs will collect import duties and import link taxes according to general trade. If the consumer orders through the cross-border e-commerce platform in the experience store, and the goods are delivered from the bonded area, the customs will collect the import tariff and import link tax according to the bonded stocking method.

Cross-border E-commerce Bonded Goods Inventory Profit (Loss) Risk

跨境电商包税货物盘盈(亏)风险



某海关对跨境仓储企业B公司开展稽查业务，经盘点当事人区内仓库全部库存并比对理论库存数量与实际库存数量，发现42类商品盘亏，共909件，当事人无法说明上述保税货物短少的理由。后经详细核算，该批盘亏货物涉及完税价格55737.3元人民币，漏缴税款共19082.29元。企业在补缴税款及滞纳金的基础上，还将面临货物价值5%以上30%以下罚款；有违法所得的，没收违法所得。

A customs inspected company B, a cross-border warehousing enterprise. After taking stock of all the warehouses in the party's area and comparing the theoretical inventory and actual inventory, it was found that 42 types of commodities were in short supply, with a total of 909 pieces. The party could not explain the shortage of the above-mentioned bonded goods

Origin risk of imported goods in cross-border e-commerce

跨境电商进口商品原产地风险



原产地作为国际贸易中的“纸黄金”，不仅是商品享受税收优惠的凭证，在某些情形下也是商品质量的有效凭证。因此，跨境电商进口企业应特别注意产品原产地问题，而绝大部分企业在运营实践中也都对进口产品的原产地作出明确承诺。



但需注意的是，鉴于国际贸易的特殊性（如转口贸易、离岸转手贸易、中间品贸易等），致使相当一部分跨境电商企业实际上无法有效控制商品来源，难以轻易地就产品原产地作出明确的界定，即存在原产地承诺模糊或虚假承诺风险。



因此，为规避进口产品原产地风险，一方面建议跨境电商进口企业在境外设立分支机构，直接控制境外产品的采购流程；另一方面，在选择境外供应商时加强验厂、原产地管理等，并加强随机检查。

Cross-border e-commerce import marketing risks

跨境电商进口营销风险



1 目前，跨境电商较为常见的营销模式有分销模式、返利模式等，共同点是消费者通过提供销售渠道、推荐客户等方式取得购物优惠或返利。

2 在实践中，跨境电商经常采用佣金推广模式——平台注册用户可将平台上销售的商品推荐给不特定的终端消费者，平台向终端消费者配送所售产品并提供售后服务，而用户可获取一定的推广佣金。由于此种推广模式以实际商品交易为支撑背景，消费者获取此种佣金并不违法。

3 但需注意的是，如果跨境电商经营者利用佣金推广模式开展没有真实商品交易背景的虚假销售，从而导致在经营者与消费者之间只存在资金流关系而不存在商品交易，则很可能被认定为《禁止传销条例》所界定的传销行为：组织者或经营者通过发展人员，要求被发展人员交纳费用或以认购商品等方式变相交纳费用，取得加入或发展其他人员加入的资格，牟取非法利益。

4 因此，建议跨境电商经营者注意审核交易的真实性，以防止其营销模式被认定为传销活动或成为资金非法出入境的渠道。

The more common marketing models of cross-border e-commerce are distribution model, rebate model, etc. The common point is that consumers obtain shopping discounts or rebates by providing sales channels, recommending customers, etc.

02

出口篇 Export



鼎堃跨境电商俱乐部

D&K Cross Border E-Commerce Club



出口物流模式

Export Logistics Mode



鼎堃跨境电商俱乐部

D&K Cross Border E-Commerce Club

The whole process of cross-border logistics export

跨境物流出口全流程

跨境物流又称国际物流，代表着商品从本国卖家手中，经过运输，配送至另一个国家或地区买家的全流程。一般包含下图中的七个环节。

跨境物流链条长、环节多、成本高、时效存在不确定性，电商卖家需求也较为多样，由此衍生出多种物流模式。

一般而言，B2C跨境出口分为跨境直发和海外仓两种模式。



Cross-border logistics, also known as international logistics, represents the entire process of goods from sellers in their own country, through transportation, and distribution to buyers in another country or region. It generally includes the following seven stages



鼎堃跨境电商俱乐部
D&K Cross Border E-Commerce Club

The cross-border logistics chain is long, there are many links, the cost is high, and there is uncertainty in the timeliness. The needs of e-commerce sellers are also more diverse, which leads to a variety of logistics models.

Cross-border direct logistics

跨境直发

跨境直发模式是指物流服务商完成出口货物门到门的全流程物流环节。跨境直发物流服务产品因包裹可追踪能力、时效要求、计费方式的差异，在产品价格方面有明显区别，电商卖家可根据自身的实际运输需求进行选择。

主要包括邮政小包、专线物流、商业快递三种类型。



It refers to the logistics service provider to complete the door-to-door full-process logistics link of export goods. Due to differences in package traceability, timeliness requirements, and billing methods, cross-border direct logistics service products have obvious differences in product prices. E-commerce sellers can choose according to their actual transportation needs.



鼎堃跨境电商俱乐部
D&K Cross Border E-Commerce Club

There are mainly three types of postal parcels, special line logistics, and commercial express delivery.

01邮政小包

postal packet



邮政小包的含义及优势：

邮政小包是各国邮局依托全国邮政现有网络开展的业务。主要分为经济类（平邮）和挂号类两种。

The meaning and advantages of postal parcels: Postal parcels are the business carried out by post offices in various countries relying on the existing national postal network. Mainly divided into two types: economic (surface mail) and registered mail.

物流性价比高，适用于低价值量跨境商品配送

Cost-effective logistics, suitable for low-value cross-border commodity distribution



依赖于邮政网络配送，派送范围无死角

Relying on postal network distribution, the delivery range has no dead ends



邮政清关，报关资料相对较少，查验率和被税风险低

Postal customs clearance, relatively few customs declaration materials, low inspection rate and low risk of being taxed



02 专线物流

Special line logistics



专线物流的含义及优势：

专线物流指物流服务商集中大批量卖家包裹，集中发往某一特定国家或地区。专线介于国际快递和邮政小包之间，价格中等，时效中等。

The meaning and advantages of special line logistics: special line logistics refers to the concentration of large-volume sellers' parcels by logistics service providers and sent to a specific country or region. The special line is between national express and postal parcels, with medium price and medium timeliness

这种大批量发货的模式涉及到海外清关，商家无法完成目的国清关对接的情况下，一般需要将发货、海外仓、报关、海运/空运运输、目的国清关、海外配送等交给物流公司统一服务。



专线物流最大的劣势在于服务范围有限，只有往来货物量足够多时，这种物流模式才经济可行。



This large-scale delivery mode is designed for overseas customs clearance. If the merchant cannot complete the customs clearance of the destination country, it is generally necessary to hand over the delivery, overseas warehouse, customs declaration, sea/air transportation, customs clearance of the destination country, and overseas distribution to the logistics company. Unified service

03商业快递

commercial express



商业快递的含义及优势：

商业快递一般指DHL、UPS、FedEx (TNT) 三家国际快递公司提供的国际快递服务。The meaning and advantages of commercial express:

Commercial express generally refers to the international express services provided by three international express companies: DHL, UPS, and FedEx (TNT).

自身派送网络健全，派送时效有保障，包裹受投率高、丢件率低，跟踪信息准确，服务水平高。其主要劣势在于物流成本高昂，且特殊商品不能递送。如果涉及到出口清关，需要电商在国外有“进口商”资质。



国际商业快递的服务模式是门到门，更适合B2C的跨境电商销售一些价格高、利润高、体积小、时效苛刻的产品。



Its own delivery network is sound, the delivery time is guaranteed, the parcel delivery rate is high, the loss rate is low, the tracking information is accurate, and the service level is high.

The main disadvantage is that the logistics cost is high, and special goods cannot be delivered. If customs clearance is involved, e-commerce companies need to have "importer" qualifications abroad.

The service mode of international commercial express is door-to-door, which is more suitable for B2C cross-border e-commerce to sell some products with high price, high profit, small size and strict timeliness

overseas warehouses

海外仓

海外仓模式下，跨境电商卖家先将出口货物运输至目的地国仓库“备货”，如果当地发生相关商品订单，再进行仓内打包、通过当地物流服务商由海外仓派送给海外消费者。包含头程运输、仓储管理和本地配送三个环节。

具体操作上，主要包括平台海外仓（自营/合作）、商家自建海外仓和第三方海外仓三种类型。



In the overseas warehouse mode, the cross-border e-commerce seller first transports the export goods to the warehouse of the destination country for "stocking". If there is a local order for related products, it will be packaged and delivered to overseas consumers from overseas warehouses through local logistics service providers. It includes three links: head transportation, warehouse management and local distribution.



鼎堃跨境电商俱乐部
D&K Cross Border E-Commerce Club

In terms of specific operations, it mainly includes platform overseas warehouses (self-operated/cooperative), merchants' self-built overseas warehouses and third-party overseas warehouses

platform overseas warehouses

01 平台海外仓

比较典型的是亚马逊FBA，由亚马逊提供的包括仓储、拣货打包、派送以及收付款、退换货等一系列的电商服务，作为全球最大的电商零售平台之一，它的仓库大多靠近机场，配送货效率很高，而且，有着多年的物流经验，物流问题比较小。

但是，它的费用也相对较高，而且客服只能通过邮件用英文沟通，回复速度很慢，这都会影响用户购物体验。

The typical one is Amazon FBA

Merchants can solve a series of problems such as customs clearance, tax declaration, logistics and distribution by themselves by building their own overseas warehouses. The company can master the system and manage it by itself.

merchant's selfbuilt overseas warehouses

02 商家自建海外仓

商家也可以自建海外仓，自行解决建通关、报税、物流配送等一系列问题，公司可以自己掌握系统，自己进行管理。

但是，自建海外仓风险和成本更高，且没有规模优势很难拿到当地的优惠配送价。该模式适用于规模较大的出口跨境电商企业。

third-party overseas warehouses

03 第三方海外仓

跨境电商与第三方海外仓的合作方式有两种，一种是租用，一种是合作建设，租用的话会有租用费、物流费等，合作的话一般只有物流费用。第三方海外仓有利于提高单件商品的利润率，而且，稳定的供应链也有助于商品的销售，带动客户体验，提高回购率。

但是，这种模式也有一定的弊端，比如存货量预测不准可能会导致货物积压，货物追踪出现问题可能会导致商品丢失等。



Advantage comparison

优势对比

direct cross-border send mode

跨境直发模式

优势 advantage

卖家无需提前垫资备货和库存管理，运营压力相对较低，且销售品类可以更加丰富。

Advantages: Sellers do not need to advance stock preparation and inventory management, the operating pressure is relatively low, and the sales categories can be more abundant

劣势 disadvantage

时效性低于海外仓模式，且在疫情反复的情况下，难以保证供货时效，运输存在困难。

The timeliness is lower than the overseas warehouse model, and in the case of repeated epidemics, it is difficult to ensure the timeliness of supply, and transportation is difficult

Commodity reserves, improve transportation timeliness, enhance shopping experience such as customer returns, increase repurchase willingness, and stable delivery, obvious advantages in cross-border transportation, and are not affected by cross-border power fluctuations

overseas warehouses mode

海外仓模式

优势 advantage

商品储备，提升运输时效，增强客户退换货等购物体验，提升回购意愿，且发货稳定，跨境运输优势明显，不受跨境运力波动影响。

劣势 disadvantage

长期库存占用资金，要求跨境卖家具备库存管理和市场判断的能力，以避免商品滞销。

Long-term inventory occupies funds, requiring cross-border sellers to have inventory management and market judgment capabilities to avoid unsalable goods



Comparison of various modes

长期来看，跨境直发和海外仓模式相互补充，共同助力中国卖家跨境出海。但在当前疫情防控的形势下，跨境直邮模式遭遇阻碍，相比之下，海外仓优势明显，受到越来越多跨境卖家的欢迎，规模实现迅速增长。相关数据显示，截至2021年1月，跨境电商海外仓超过1800个，同比增长达80%。

海外仓不仅为商家提供仓储服务，还被用于品牌推广、多元化服务和本地化经营，提升消费者购物体验，助力商家品牌化经营，也降低了因退换货、售后维修等带来的成本损失。

In the long run, cross-border direct delivery and overseas warehouse models complement each other and jointly assist sellers to go overseas. However, under the situation of epidemic prevention and control, the cross-border direct mail model has encountered obstacles. In contrast, overseas warehouses have obvious advantages and are welcomed by more and more cross-border sellers.

Overseas warehouses not only provide warehousing services for merchants, but are also used for brand promotion, diversified services and localized operations to enhance consumer shopping experience, assist merchants in branding operations, and reduce costs caused by returns, after-sales maintenance, etc. loss

operation		各种模式对比			
操作		cost	timeliness	loss rate	
		成本	时效性	丢件率	
邮政小包	postal packet	低 low	低 low	中	m
专线物流	special line logistics	中 medium	中 medium	低	l
商业快递	commercial express	高 high	高 high	低	l
平台海外仓	platform o-w	中高 medium	高 high	低	l
商家自建海外仓	merchant's s-b o-w	高 high	高 high	低	l
第三方海外仓	third-party o-w	低 high	高 high	低	l

(2)

出口物流风险概述

Risks for Export Logistics



鼎堃跨境电商俱乐部

D&K Cross Border E-Commerce Club

Cross-border e-commerce
export return risk

跨境电商出
口退货风险

Operating and financial
pressure

经营与资金压力

Cross-border e-commerce
export overseas tax risk

跨境电商出口海外
税收风险

Cross-border e-commerce
payment risk

跨境电商支付风险

国别政策法规风
险

Country-specific policy and
regulatory risks

库存滞销风险

Inventory slow-moving risk

跨境电商违规承担主
体较广的风险

Risk for cross-border e-
commerce violations bear a
wide range of subjects

跨境电商知识产
权合规风险

Cross-border e-commerce
intellectual property
compliance risks

Cross-border e-commerce
export return risk

跨境电商出口退货风险



海关对企业调研显示，跨境电商出口包裹退货比例约5%，其中纺织、服装部分品类商品退货比例超过10%，海外仓也出现一定程度的商品滞销问题。 According to the customs survey of enterprises, the proportion of returned parcels from cross-border e-commerce exports is about 5%, of which the proportion of returned goods in some categories of textiles and clothing exceeds 10%, and there is also a certain degree of unsalable goods in overseas warehouses.



跨境电商出口企业在综合考虑商品价值、退运物流成本、入境税收成本（业内统计显示，跨境电商出口订单平均客单价在15~25美元，正向出口发货物流成本一般是交易金额的30%；逆向退货回国内的物流成本是正向发货成本的3倍左右）等因素后，往往选择境外打折处理、弃货等方式处理出口滞销或退货商品，无疑会增加企业运营成本，影响企业扩大出口的动力，制约跨境电商发展。



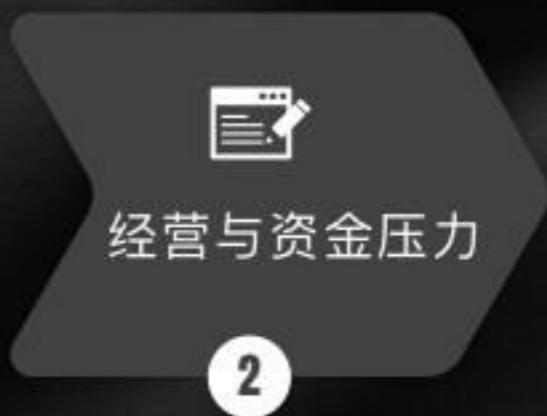
有鉴于此，一方面，应加快落实跨境电商出口退货便利化海关监管政策，着力解决跨境电商出口商品“退货难”“退货贵”问题；另一方面，加大力量推出适应市场变化的定制化保险——如某跨境退货险就承诺，无论是东南亚货到付款，还是欧盟收货缴税情况导致的境外消费者取消订单或退货，投保出口企业均可获得“跨境退货险”的即时理赔。

Country-specific policy and regulatory risks



例如，在经营形式（自建、合建、共营、租赁等）、仓库面积、是否可以开展分拆、重新包装、贴标、税务处理、知识产权保护等方面，进口目标国海关可能会有不同的法规规定和监管要求。

Operating and financial pressure



例如，土地租赁、仓库建设、仓库租赁、仓库维护、人力成本、杂费等前期投入大、盈利周期长、爆仓风险、错发/漏发/误录导致盘盈或盘亏、规模效应缺乏、进出仓清关风险等情况。

Inventory slow-moving risk



业界统计结果表明，对于库存滞销商品，约70%的跨境电商企业选择低价销售、19%企业选择销毁、11%企业选择其他方式，但都会降低海外仓经营收入和盈利能力，加大海外仓经营风险。

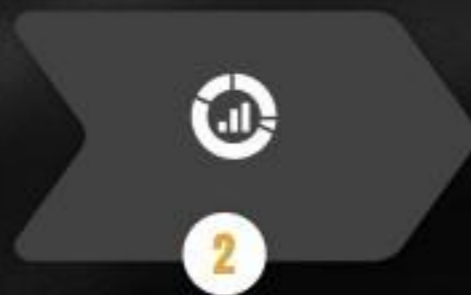
Cross-border e-commerce export
overseas tax risk

跨境电商出口海外税收风险



随着全球跨境电商的蓬勃发展，跨境电商征税议题成为全球关注热点，越来越多的国家或地区加强跨境电商税收监管，并探索和实践跨境电商征税模式和路径。

With the vigorous development of global cross-border e-commerce, the issue of cross-border e-commerce taxation has become a hot spot in the world. More and more countries and regions have strengthened cross-border e-commerce tax supervision, and explored and practiced cross-border e-commerce tax collection models. and path



英国法律明确规定，所有在线销售商品均须缴纳增值税，一般标准税率达17.5%，优惠税率5%。俄罗斯联邦海关总署2017年第1861号令规定，自2018年7月1日起，所有邮寄包裹须提供收货人（俄罗斯公民）的个人纳税号及购物网址链接，以检查免税进口商品是否超额，否则包裹将退回给发货人。日本要求超过1000万日元的跨境电商在国内作书面登记，并委任税务代理人作代理单位。2019年3月21日，泰国新电商税收法案正式生效，满足条件的业务经营者需缴纳税款。2019年5月底，土耳其开始对电商产品以及其他邮寄物品征收高达20%的进口关税，并将进口货物的价值上限定为500欧元。2020年1月1日起，印度尼西亚将跨境电商商品进口税起征数额由每日75美元大幅调低到3美元。

Risk for cross-border e-commerce violations bear a wide range of subjects

跨境电商违规承担主体较广的风险



与传统的一般贸易相比，跨境电商贸易行业链条较长，参与者较多，包括第三方运营平台、物流公司、支付公司、软件开发者、多个层级的供应链公司等。

Compared with traditional general trade, the cross-border e-commerce trade industry chain will be longer and there will be more participants, including third-party operating platforms, logistics companies, payment companies, software developers, supply chain companies at multiple levels, etc.

《关于跨境电子商务零售进出口商品有关监管事宜的公告》（海关总署公告2018年第194号）要求，平台企业、支付企业、物流企业等应在海关办理注册登记，首次把上述企业纳入海关管理相对人的范畴。此外，海关有权对参与制造或传输虚假交易、支付、物流“三单”信息、为二次销售提供便利、未尽责审核消费者（订购人）身份信息真实性等，导致出现个人信息或年度购买额度被盗用、进行二次销售及其他违反海关监管规定情况的企业依法进行处罚；对涉嫌走私或违规的，由海关依法处理；构成犯罪的，依法追究刑事责任。

可见，在跨境电商进出口中，保证申报信息的真实，不再只是货主和报关代理公司的事。除电商公司外，其他环节的参与者也可能构成走私犯罪的主体，如货主、境外买手、通关公司、跨境电商平台开发者等。因此，在保证“三单”真实方面，上下游环节的企业会承担更多的责任和义务，同时也意味着会面临更大的法律风险，应予以更多的警惕和注意。

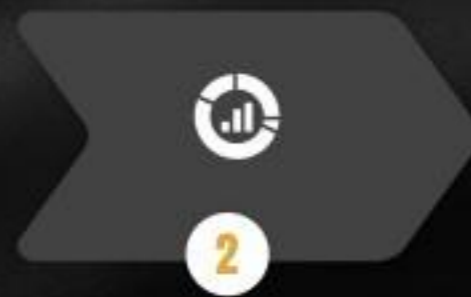
Cross-border e-commerce payment
risk

跨境电商支付风险



在跨境电商的资金收付流程中，相较于境内支付而言，涉及更多的监管法规，如《中华人民共和国反洗钱法》《中华人民共和国外汇管理条例》《货物贸易外汇管理指引》等。

Compared with domestic payment, more regulatory regulations are involved in the fund receipt and payment process of cross-border e-commerce, such as the *Anti-Money Laundering Law of the People's Republic of China*, the *Regulations of the People's Republic of China on Foreign Exchange Administration*, and the *Guidelines for the Administration of Foreign Exchange in Trade in Goods*, etc.



因此，跨境电商企业应选择具有《支付业务许可证》的合格第三方支付机构进行资金收付和结售汇，并确保资金收付和结售汇行为符合《支付机构跨境电子商务外汇支付业务试点指导意见》等法律法规的要求，并严格遵守国家在外汇管理方面的其他法律法规，以实现合法合规经营。

Therefore, cross-border e-commerce enterprises should choose a qualified third-party payment institution with a "Payment Business License" for fund collection and payment, foreign exchange settlement and sales, and ensure that fund collection and payment and foreign exchange settlement and sales are in compliance with the "Payment Institutions Cross-border E-commerce Foreign Exchange" Payment Business Pilot Guidance" and other laws and regulations, and strictly abide by other laws and regulations of the state on foreign exchange management, in order to achieve legal and compliant operations

Cross-border e-commerce intellectual
property compliance risks

跨境电商知识产权合规风险



随着创新、知识成为经济发展的重要推动力，各国都纷纷加强知识产权保护，知识产权纠纷成为国际经贸争端的重要内容和领域。

例如，欧盟高度关注国际贸易中的知识产权问题。经合组织与欧盟知识产权局发布的“假冒和盗版货物贸易趋势”报告，以及欧盟海关知识产权执法报告在国际上有较大影响。欧盟认为，全球侵权假冒贸易数量仍在增长，已从2005年2000亿美元升到2019年5000亿美元，占全球贸易额比重达3.3%；其中，通过跨境电商快递、铁路、公路运输等渠道的案件出现大幅度增长；而在欧盟海关预警系统中，中国商品位列“高风险”级别。

又如，2019年年底，中国贸促会知识产权服务中心开展的一项覆盖全国的社会调查得出的结论就包括：电商平台成为侵权假冒商品重灾区。而电子商务侵权与网络盗版严重，也与商标恶意注册或仿冒屡禁不绝、专利纠纷解决和市场准入便利化尚需提高、商业秘密保护的法规制度仍需完善、司法和执法惩罚力度要进一步加强等，并列我国知识产权保护亟待解决的“热焦点”问题。

为此建议，各方可积极探索和推广“通过流程规范化、标准化来完善电商平台新秩序，通过知识产权保护便利化来推进电商平台新标准，通过第三方满意度评价来形成电商品质控制新举措”，以提高行业组织地位和主动性，延伸知识产权保护链条，加强知识产权保护力度和效果。

Formulate a flexible overseas warehouse business model to promote the diversification of risk transfer mechanisms. For example, through multi-channel financing such as public-private partnership (PPP), bank borrowing, and securities financing; make full use of transfer prices and flexible payment systems to avoid exchange rate risks; operate virtual overseas warehouses to reduce initial investment pressure

制定灵活的海外仓经营模式，推动风险转移机制多样化。例如，通过政府与社会资本合作（PPP）、银行借款、证券融资等多渠道融资；充分利用转移价格和灵活支付制度，以规避汇率风险；运营虚拟海外仓，降低前期投入压力。

建议跨境电商企业在开展海外仓业务时，应注重风险预测和防范。

It is suggested that cross-border e-commerce enterprises should pay attention to risk prediction and prevention when conducting overseas warehouse business.

01

02

03

采用新型合作模式，提高风险防范能力。例如，积极推进海外仓从代收/发货的初级模式向多功能的“一站式”物流中转中心转变；探索“物流专线+边境仓+海外仓”“物流专线（国际快递）+海外仓”“跨境电商平台+外贸综合服务+海外仓”等混合式运用模式；借鉴如亚马逊物流服务模式（FBA），积极拓展退换货、转仓、贴标、换标、产品检测、分箱、代缴关税保险等综合性多功能服务。

积极构建智能海外仓系统，降低错发、漏发风险；优化财务系统，以便利库存盘点和比对，及时发现和处理盘盈（亏）风险。 Actively build an intelligent overseas warehouse system to reduce the risk of wrong issuance and missed issuance; optimize the financial system to facilitate inventory inventory and comparison, and timely detect and handle inventory profit (loss) risks

From January 1, 2021, the EU will implement a new law on the standardization of value-added tax (VAT) for cross-border e-commerce merchandise trade. Its main measures include: expanding the "one-stop" taxation system to within the EU and non-EU countries Mainet's distance selling activities in the EU, cancel the import VAT exemption policy for low-priced goods (less than 22 euros) imported from non-EU countries to the EU - in the EU VAT reform, products in the regular price range, whether overseas warehouses or EU For direct shipments outside the country, all import VAT shall be paid; when the goods are sold, the merchant can refund the VAT, and then pay the corresponding sales tax according to the sales amount

自2021年1月1日起，欧盟执行针对跨境电商商品贸易的增值税 (Value Added Tax, VAT) 规范化新法案，其主要措施包括：将“一站式”征税制度扩大到欧盟内部和非欧盟国家委往欧盟的远程销售活动、取消从非欧盟国家进口到欧盟的低价商品（低于22欧元）进口增值税豁免政策——在欧盟增值税改革中，常规价格区间的产品，无论是在海外仓还是欧盟之外直发，一律均须缴纳进口增值税；当货物销售后，商家可退回增值税，再按销售额缴纳相应的销售税。

随着监管趋严，欲开拓欧洲市场的跨境电商企业增值税合规的重要性愈发凸显；在新冠肺炎疫情当下，相关各国或地区的税收政策也加快调整，跨境电商企业需关注各国增值税政策的变化，为新冠肺炎疫情后的市场复苏做好准备。



演示完毕 谢谢观看

THANK YOU



鼎堃跨境电商俱乐部

D&K Cross Border E-Commerce Club