

睿 库 研 究



Recode-T(EC)-2018001

世界海关组织政策委员会关于跨境电子商务的指导原则的决议 + 首届世界海关跨境电商大会《北京宣言》(中英双语)

Resolution of the Policy Commission of the World Customs Organization on the Guiding Principles for Cross-Border E-Commerce & First Global Cross-Border E-Commerce Conference Beijing Declaration



Resolution of the Policy Commission of the World Customs

Organization on the Guiding Principles for Cross-Border E-Commerce

**世界海关组织政策委员会
关于跨境电子商务的指导原则的决议**

原文：World Customs Organization/ 世界海关组织

原文发布：December 2017/2017 年 12 月

译稿：北京睿库贸易安全及便利化研究中心

译稿发布：2018 年 5 月

First Global Cross-Border E-Commerce Conference Beijing Declaration

首届世界海关跨境电商大会《北京宣言》

中英原文：General Administration of China Customs, World Customs
Organization/ 中国海关总署、世界海关组织

发布：10 February 2018/2018 年 2 月 10 日

Table of Contents

**Resolution of the Policy Commission of the World Customs Organization
on the Guiding Principles for Cross-Border E-Commerce / 1**

First Global Cross-Border E-Commerce Conference Beijing Declaration / 21

目 录

世界海关组织政策委员会关于跨境电子商务的指导原则的决议 /1

首届世界海关跨境电商大会《北京宣言》 /25

**Resolution of the Policy Commission of the
World Customs Organization on the Guiding
Principles for Cross-Border E-Commerce**

**世界海关组织政策委员会
关于跨境电子商务的指导原则的决议
(2017年，卢克索)**

THE POLICY COMMISSION

ACKNOWLEDGING that the digital transformation of the economy is one of the key drivers in the global trade environment,

NOTING that the digitalization of the economy has revolutionized the way businesses and consumers are selling and buying goods, providing wider consumer choices and broader access to customers by Micro, Small and Medium Enterprises (MSMEs),

BEARING IN MIND that E-Commerce offers a huge opportunity for the economic growth and competitiveness of nations, providing new growth engines, developing new trade modes, driving new consumption trends and creating new jobs, and that it is important to be innovative, inclusive, prudential and collaborative in order to leverage opportunities brought by E-Commerce,

ACKNOWLEDGING that the exponential growth of E-Commerce, in particular new trade patterns including the growth in direct business-to-consumer (B2C) and consumer-to-consumer (C2C) transactions and an increased role of consumers in individual transactions, is presenting several challenges to governments and businesses alike, in terms of trade facilitation, safety and security, society protection, and accurate and efficient collection of duties and taxes,

CONSIDERING that key issues stemming from increasing volumes of mainly small B2C and C2C E-Commerce shipments and the time sensitivity thereof pose unique challenges to all E-Commerce stakeholders under the current conditions,

OBSERVING that the current methods of revenue collection might not be efficient and effective enough for the dynamics and trends of E-Commerce flows,

RECOGNIZING that cross-border E-Commerce is characterized by, among other things: online initiation; cross-border transaction/shipment; physical goods; and destined to consumers (commercial and non-commercial),

ACKNOWLEDGING the need to adequately measure cross-border E-Commerce flows and the importance of Customs' role therein for well-informed policy decision making, risk assessment, analysis of trade and revenue statistics, performance measurement including the cost of revenue collection, and the exchange of information,

政策委员会

承认数字化经济转型成为全球贸易的关键驱动因素之一。

注意到数字化经济已经变革了商家和消费者买卖商品的方式，使各类大、中、小型企业可以接触更广泛的消费者，也为消费者提供了更多的消费选择。

谨记电子商务为发展经济和提高国家竞争力提供了巨大机遇，电子商务可以提供新的增长引擎，发展新的贸易模式，推动新的消费趋势，创造新的就业机会。为了最大化利用电子商务带来的机会，应该重视创新，包容，审慎和协同。

承认电子商务的指数型增长，尤其是新型贸易方式（包括直接的商家与消费者交易（B2C）、消费者对消费者交易（C2C）以及越来越多的消费者间的私人交易）的增长为政府和企业提出了许多挑战。这些挑战体现在贸易便利化、贸易安全、社会保护以及准确高效地征收关税和其他税费等诸多方面。

考虑到许多关键问题主要来源于小规模 B2C 和 C2C 交易中的运输量增加以及时间紧促，在目前情况下，所有的电子商务利益相关者都面临着由此带来的独特挑战。

观察到电子商务交易的动态和趋势，目前的税收征管方式可能不够有效。

认识到跨境贸易电子商务的特点是：在线启动、跨境交易和运输、实物商品交易、目标受众为消费者（无论商业或非商业）。

承认对跨境贸易电子商务的流量进行合理衡量的必要性和海关在以下方面扮演角色的重要性：知情决策、风险评估、贸易和税收统计分析、绩效评估（包括税收和情报交换方面）。

TAKING INTO ACCOUNT the different levels of digitalization and associated gaps as well as challenges in IT preparedness and accessibility to IT solutions (digital divide) among Members and business stakeholders,

HAVING REGARD to the WCO Revised Kyoto Convention (RKC), the WTO Agreement on Trade Facilitation (TFA), the WCO SAFE Framework of Standards (SAFE FoS), Annexes 9 and 17 of the ICAO Chicago Convention, the UPU Convention (specifically Article 8) and Security Standards (S58 and S59) and other relevant international standards,

AIMING to adapt, embrace and leverage opportunities presented by E-Commerce, and find solutions collaboratively between government and non-governmental stakeholders to challenges using modern technologies to facilitate legitimate trade, in particular for MSMEs,

ENDEAVOURING to adopt streamlined and simplified Customs and other border formalities in order to strengthen security and safety (including product safety and compliance with intellectual property rights) and to establish fair and efficient revenue collection mechanisms,

AIMING to develop and deliver common standards, guidelines, and tools for Customs clearance and data harmonization, to the extent possible, to address challenges relating to certain high-risk consignments, whilst facilitating legitimate E-Commerce flows,

ENDEAVOURING to develop a harmonized approach to E-Commerce, in close coordination with other international organizations, that provides flexibility and customization for future developments and emerging business models, and

DESIRING to contribute to the development of this new trade channel and improve the effectiveness and efficiency of related processes of Customs administrations and other relevant agencies,

RESOLVES that the WCO:

Endorses the principles for cross-border E-Commerce (as outlined in the Annex) for establishing an E-Commerce framework of standards;

Invites Customs administrations to work in partnership with relevant stakeholders to apply these principles in a harmonized manner by developing an implementation strategy and action plan;

考虑到不同的数字化水平和差异以及参与者和电商利益相关者面临的数字鸿沟（信息技术硬件水平同技术解决能力水平存在差距）等方面的挑战。

参照世界海关组织（WCO）修订的《京都议定书》（RKC）、WTO 的《贸易便利化协定》（TFA）、WCO《全球贸易安全与便利化标准框架》（SAFE FOS）、《国际民航组织芝加哥公约》的附件 9 和附件 17、《万国邮联公约》（特别是第 8 条）和《安全标准》（S58 和 S59）等相关国际标准。

目的是适应、迎接和利用电子商务带来的机遇，找到政府和非政府利益相关者之间的协作方法，来应对利用现代科技促进合法的贸易便利化所面临的挑战，这对于中小微企业而言尤为重要。

努力采取简化的通关手续和其他边境手续以保障安全（包括产品安全和知识产权合规），建立公平高效的税收征管机制。

目标旨在最大程度上为货物通关和实现数据口径一致提供普遍的标准、准则，解决有关的特定高风险货物带来的挑战，同时促进合法的电商货物流动。

致力于与其他国际组织紧密合作，协调推进电子商务发展，从而为电子商务未来发展和新兴商业模式提供灵活性且定制化的模式。

希望为这个新的贸易渠道的发展做出贡献并改进海关和其他相关机构关于电子商务相关流程的实效和效率。

决定由世界海关组织：

为建立电子商务标准框架所制定的跨境电商贸易原则（详见附件）进行背书。

邀请各海关监管当局与利益相关方，通过制定执行策划和行动方案进行合作，协调一致地实践这些原则。

Advocates a deeper engagement with partner intergovernmental organizations, using all relevant bilateral and multilateral platforms; and

Provides technical assistance/capacity building based on the existing WCO instruments and tools, the tools being developed/updated and the expertise/best practices in Member administrations that will include tailor-made assistance to meet Members' identified and specific needs.

ANNEX

PRINCIPLE I - Advance Electronic Data and Risk Management

This principle is cross-cutting and supports trade facilitation, security and safety, revenue collection and measurement and analysis.

i. Advance electronic data

- Establish a legal and policy framework allowing for the electronic exchange of data between all parties involved in the international supply chain, taking into account the applicable laws, in particular, data governance including data security, privacy, protection, and competition law.
- Implement solutions to facilitate the submission of timely and accurate advance electronic data using, inter alia, relevant WCO instruments and tools with due regard to:
 - Timeliness of data (pre-arrival - Customs clearance)/(pre-loading - security risk assessment);
 - Standards for the exchange of electronic messages; and
 - Data quality (including product description).
- Take possible sources of data into account, including:
 - New business models of E-Commerce which process data from various sources on transactions, payments, and logistics (e.g., deliveries);
 - Parties that can provide data include inter alia : e-vendors/e-platforms, shippers, exporters, importers, and intermediaries (e.g., express services, postal operators, Customs brokers, and payment service providers); and
 - Data provided voluntarily to improve facilitation.

主张充分利用所有相关的双边和多边平台与政府间伙伴组织进行更深入合作。

同时，世界海关组织以现有的框架和工具为基础，提供技术援助和能力建设支持，上述“框架”“工具”包括正在开发和更新中的以及各成员国海关的专业知识和有效实践（包括为满足特定海关特别需求而量身定制的援助）。

附件

原则一：前置的电子数据和风险管理

这个原则是交叉的，它支持贸易便利化、安全保障、税收、测量和分析。

1) 电子数据前置

- 建立一个允许国际供应链各参与方之间进行电子数据交换的法律和政策框架，并将相关的适用性法律，特别是涉及数据管理如安全、隐私、保护和竞争法等方面的法律规定考虑在内。
- 实施解决方案，以促进及时、准确提交电子数据，尤其是使用 WCO 相关框架和工具时应适时考虑到：
 - 数据传输的及时性（运抵前—运抵—通关）/（装载前——安全风险评估）；
 - 电子信息交换标准；以及数据质量（包括产品说明）。
- 考虑可能的数据来源，包括：
 - 新型电子商务模式会产生多种多样的数据，包括各种方式的交易、支付和物流（例如，交货）；
 - 能够提供数据的各相关方主要包括：电子供应商 / 电子平台、运输工具负责人、出口商、进口商和中间商（例如：快递服务、邮政运营商、报关行和支付服务提供商）；
 - 此外，还要考虑到为实现贸易便利而自愿提供数据的情况。

- Establish mechanisms for the exchange of advance electronic information between Post and Customs for the purpose of targeting and facilitation, leveraging the work already undertaken in the framework of the WCO/UPU Contact Committee including the Joint WCO-UPU Customs-Post Messaging Standards.
- Ensure reconciliation of data from the front (advance reporting) to the back end (accounting) and re-use of data through the supply chain.

ii. Risk Management

- Leverage the vast volume of data generated in the E-Commerce environment when developing and implementing automated risk management processes based on WCO tools.
- Apply advance cargo information and screening methodologies across all modes of transportation to the extent possible with a view to strengthening Customs controls.
- Apply non-intrusive inspection (NII) technologies and risk-based interventions using modern methods of data analytics to facilitate legitimate E-Commerce and, at the same time, identify and stop illicit trade. This could include for example comparing declared information with scanned images of goods. Risk management based on knowledge of entities and patterns/trends should be at the heart of this process.
- Identify all relevant stakeholders; including “unknown players” (e.g., individuals, occasional mailers) to address related challenges through:
 - Data validation model - robust identity management system;
 - Trusted data sources that are globally recognized.
- Promote cooperation and consistency between Customs and other governmental agencies at different levels (national/regional), including the exchange of information, capacity building and the sharing of good practices to adopt/enhance risk management systems of these agencies.
- Explore opportunities for information sharing between the government and the private sector, within the boundaries of applicable laws, in particular, data governance including data security, privacy, protection, and anti-trust (competition)

- 建立邮政和海关之间提前交流电子的机制，以定位目标和促进贸易便利化，充分利用已经在“世界海关组织——万国邮联联络委员会框架”内开展的工作，包括世界海关组织和万国邮联制定的《海关邮政信息标准》。
- 确保数据从前（预申报）到后（后续稽核）的协调处理，确保对供应链全程数据的重复利用。

2) 风险管理

- 应用 WCO 的框架工具为基础开发和实施的自动化风险管理流程来充分利用电子商务环境产生的海量数据。
- 预先掌握货物信息，利用可视化方法监测各种运输工具以尽可能的加强海关监管。
- 使用现代化数据分析方法，应用非侵入式检查（NII）技术并基于风险分析进行干预，以促进电子商务活动合法进行，与此同时，发现并阻止非法贸易。这包括对货物申报信息和扫描货物图像信息进行比对。基于对货物实体的认知和对交易模式、贸易趋势的了解进行风险管理应该是这个过程的核心。
- 辨别所有的利益相关者：包括“未知的参与者”（例如，个人、偶尔邮寄货物的个人），通过以下办法来解决相关挑战：
 - 数据验证模型——强有力的身份管理系统；
 - 全球范围内认可的可信赖数据源。
- 促进海关与其他各级政府机构（国家级 & 地区级）之间的协同合作，包括：信息交换、能力建设以及分享各机构采取和强化风险管理制度的优秀经验。
- 在适用的法律法规范范围内探寻政府与私营部门间进行信息共享的机会，特别是数据管理方面：包括涉及数据安全、隐私保护的法律和《反垄断法》（《反竞争法》）。

law. Cooperation in the exchange of data could facilitate the blocking of websites/platforms/access of vendors that are involved in the trading of illicit goods.

PRINCIPLE II - Facilitation and Simplification

i. Establish simplified clearance procedures for dealing with the increasing volumes of small shipments/parcels based on the following:

- Account-based consolidated entry/exit summaries by enterprises/individuals and intermediaries, with periodic payment of all relevant duties and taxes, subject to the compliance with regulatory requirements and provision of financial security/guarantee, as appropriate;
- Where appropriate, simplified requirements regarding origin, value, and classification.

ii. As needed, in support of risk management, incentivize electronic access by Customs to relevant data or documents held on E-Commerce operators' systems or a centralized national electronic platform connected to E-Commerce operators' platforms.

iii. Adopt or enhance Customs procedures that provide for the expedited release of shipments, while maintaining appropriate Customs controls, based on the WCO Immediate Release Guidelines, including the use of reduced data requirements for specified flows of goods, by taking into account the categorization of shipments provided in the Guidelines.

iv. Carry out data processing and other formalities before arrival, with the aim to expedite the release of all low-risk shipments on arrival.

v. Coordinate release among all relevant border agencies through a Single Window environment.

vi. Set out simplified return/refund procedures, such as:

- Control of return shipments by reconciling the inbound with the outbound shipment and granting duty exemption on re-importation;
- Post-submission of supplementary documents (proof such as export declaration and/or proof of order cancellation);

在数据交换方面的合作或许有助于阻止人们访问非法商品交易的网站、平台和信息。

原则二——便利和简化

1) 通过以下方式建立简化的清关程序来处理日益增加的小额交易、小件包裹数量带来的问题：

- 统一整合企业、个人和中间商新增和退出账户，在符合金融业安全监管法律法规规定的前提下，可以定期支付所有相关税费，并酌情要求其依法提供财务担保（保证金）。

- 适当简化对原产地、估价和归类的要求。

2) 根据需求，为加强风险管理，激励海关操作端接入电子商务运营商开发的系统或国家集中设置的与电商平台连接的电子平台，从而方便海关获得相关文件和数据。

3) 基于《世界海关组织快速放行指南》，在确保海关监管的前提下，采取并推进加快速放行货物的海关监管程序，包括对于“指南”中的货物分类，减少特定货物的数据提交要求。

4) 在货物到达之前预处理数据和其他手续，以实现所有低风险货物运抵后快速放行。

5) 通过单一窗口环境协调所有相关边境机构的通关放行手续。

6) 制定简化的退货、退款程序，例如：

- 通过协调入境与出境货物和给予再进口货物免税来监管退货。

- 过后提交补充文件（如出口报关和 / 或取消订单的证据）。

- 基于数据一致性要求和进口货物和退运货物之间的有效协调要求的电子退税、退款制度（在税款和

- Electronic drawback/refund system based on consistent data requirements and efficient reconciliation between the imported and the returned shipment (if/when taxes and duties have already been paid), including allowing authorized intermediaries to apply for drawback/refund on behalf of customers.

vii. Enhance data submission, exchange, processing, and release through a Single Window paperless environment.

viii. Revise existing formalities and/or adopt new procedures, as appropriate, concerning item level data reporting, taking into account existing and evolving E-Commerce business models, as well as considering the needs of MSMEs and individual buyers (consumers) and sellers.

ix. Strengthen partnerships with E-Commerce vendors/platforms, for example by including them in Authorized Economic Operator (AEO) programmes and Mutual Recognition Arrangements/Agreements (MRAs) or other commodity-driven facilitation measures.

PRINCIPLE III - Safety and Security

i. Develop and apply risk profiles that identify high-risk shipments that pose safety and security risks in E-Commerce channels, noting that security and safety risk factors are not perceived equally by all Governments. Once safety threat indicators (e.g., dangerous goods, strategic trade control goods) are defined, this would allow sharing between Customs authorities where appropriate and to the extent that administrations are able to improve their risk-analysis processes and indicators.

ii. Improve Customs-E-Commerce operators cooperation : Customs administrations and E-Commerce operators should continue to work in partnership supporting risk management.

iii. Develop and exploit IT capability that identifies illicit trade channels (e.g., dark web) to understand its impact on legitimate E-Commerce channels and take appropriate countermeasures.

iv. Use various WCO tools to support profiling and risk assessment.

v. Leverage WCO regional structures and trade associations to help filter and collect best practices and ensure practices are organized effectively to make them useful and accessible.

关税已经支付的情况下），包括允许授权的中间商代理顾客申请退税和退款。

7) 推进单一窗口无纸化环境下的数据提交、交换、处理和发布。

8) 考虑到现有的和不断发展的电子商务模式和中小企业、个人买家（消费者）和卖家的需求，在适当的情况下，针对“料号级”货物数据，修改现有手续，采用新的程序进行处理。

9) 加强与电子商务供应商、平台的合作伙伴关系，例如，将他们纳入经认证的经营者（AEO）方案和互认安排协议（MRAS）或其他促进商品流动的便利措施。

原则三——安全和保障

1) 开发和应用风险分析体系，从而在电子商务流通渠道中识别高风险货物。注意政府不同机构在甄别安全风险因素方面的能力是存在差异的。一旦发现安全威胁指标（例如危险货物、战略性贸易管制货物）时，应允许海关部门视情共享该风险信息，以便各行政当局能够改进其风险分析流程和指标设置。

2) 改善海关与电子商务运营商合作模式：海关当局和电子商务运营商应持续合作以支持风险管理工作。

3) 通过开发和利用信息技术，识别非法贸易渠道（如暗网），了解其对合法电子商务渠道的影响，并采取适当的反制措施。

4) 利用世界海关组织的多种工具支持安全性能分析和风险评估。

5) 利用世界海关组织的区域化结构和行业协会，帮助筛选和收集最优实践，确保实践风险管理有效且可推行。

PRINCIPLE IV - Revenue Collection

- i. Capture relevant and reliable data as early as possible before the importation, as this will facilitate identification of the nature of the goods and their value, thus permitting accurate and efficient revenue collection;
- ii. Apply, as appropriate, alternative models of revenue collection (e.g., vendor collection, intermediary collection, and consumer collection) using IT solutions and test them through pilot projects or other means. The Models should be effective, scalable, and flexible, and promote a level playing field;
- iii. Define the roles and responsibilities of e-vendors/platforms and intermediaries in the supply chain concerning revenue collection and authorize them accordingly;
- iv. Review/adjust, following a comprehensive analysis, for example through a study, de minimis thresholds, as appropriate, based on but not limited to the following considerations:
 - National specificities, economic environment, and geographical context,
 - Simplified revenue collection models,
 - Cost of intervention and duty collection,
 - Compliance costs,
 - Revenue concerns,
 - Needs of Customs supervision,
 - Potential distortionary impact on domestic retailers and producers,
 - Fair, transparent, consistent application.

PRINCIPLE V - Measurement and Analysis

- i. Establish a set of common terminologies and reliable mechanisms to accurately measure and analyse cross-border E-Commerce in close cooperation with international organizations such as the WTO, UNSD, OECD, UNCTAD, UPU, ICAO, WEF, World Bank Group, as well as with national statistical organizations and E-Commerce stakeholders;
- ii. Use Data Analytics (including “Big Data” modules) and the existing capabilities of international organizations, e-vendors/e-platforms, and other stakeholders, with a view to generating trends and analysis for evidence-based decision making to support the implementation of the Guiding Principles and the efficient and sustainable growth

原则四——征税

1) 进口前，尽早获取相关的可靠数据以确认产品性质及其商业价值，从而精准高效征税。

2) 适合的情况下可采用备选的税收征管方式（例如向供应商、中间商和消费者缴税），应采用信息技术的方案并通过试点项目或其他措施对这些备选的征税模式进行操作试验。这些征税模式应是有效且可以推广的灵活模式，而且能够推进建设公平的贸易竞争环境。

3) 应明确涉及征税时供应链中的电子供应商和平台的作用和责任，并授予其相应的权力。

4) 在进行综合分析（例如对最低减免标准门槛等进行研究）后，基于（但不限于）下列因素进行审议和调整：

- 国家的具体情况、经济环境和地理环境；
- 简化的征税模式；
- 政策干预和征税成本；
- 合规成本；
- 税收考虑；
- 海关监督需求；
- 对国内零售商和生产者的潜在影响；
- 公平、公开一致的操作。

原则五——测量和分析

1) 确立一套常用术语和可靠的机制来精确测量及分析跨境电子商务，并与电子商务国际组织（世界贸易组织、联合国统计司、世界经合组织、联合国贸发会议、万国邮联、国际民航组织、世界经济论坛、世界银行集团）以及国内统计机构和电子商务利益相关者紧密合作。

2) 利用数据分析结果(包括“大数据”模块)以及国际组织、电子供应商 / 电子平台和其他利益相关者的现有能力, 进行趋

of cross-border E-Commerce;

iii. Establish mechanisms, including supporting legal framework, to capture data at item level to facilitate the development of E-Commerce trade statistics, while implementing simplified clearance processes, for example the consolidated simplified summary declaration.

PRINCIPLE VI - Partnerships

i. Develop and enhance coordination and partnerships between relevant stakeholders (including Customs, other government agencies, e-vendors/e-platforms, logistics service providers, international organizations, academia, trade associations, non-governmental organizations, social media, financial intermediaries, postal operators, express service providers, individual buyers (consumers) and sellers). This could include more formal arrangements such as Memoranda of Understanding and Trusted Trader Programmes.

PRINCIPLE VII - Public Awareness, Outreach and Capacity Building

i. Publish in an open and transparent manner all appropriate regulatory, policy, and procedural information including best practices concerning cross-border E-Commerce;

ii. Raise public awareness and outreach to address issues such as compliance with Customs and other regulatory requirements, as well as potential threats to safety (including product safety) and security in the E-Commerce supply chain. Administrations and stakeholders should strive to raise awareness on goods presenting a safety issue in accordance with national safety regulations, by making information available at a single access point on their websites in order to educate all stakeholders on safety requirements;

iii. Use all possible means, such as website, mass media, and social media, to share and disseminate related information with stakeholders. Customs should also encourage other partners (such as e-vendors/e-platforms, Post, express carriers) to further disseminate this information through their own platforms;

iv. Develop a communication strategy for engaging with other agencies/organizations and relevant stakeholders to ensure regular and consistent messaging on opportunities and challenges presented by E-Commerce;

势分析和以证据为基础的决策分析,从而支持实跨境电子商务指导原则的实施和电子商务的有效可持续发展。

3) 确立一种包含提供相关法律框架支持的机制,用以获取“料号级”的货物数据,从而推动电子商务贸易统计的发展,同时应用简化的清关程序,例如简化的汇总报关模式。

原则六——伙伴关系

1) 推动和加强利益相关方之间的相互协调与合作(包括海关、其他政府机关、电商/电商平台、物流服务供应商、国际组织、学术界、行业协会、非政府组织、社交媒体、金融中介机构、邮政运营商、快递服务商、个体买家(消费者)和卖家)。这应该包括更多的正式协议安排,例如“谅解备忘录”和“商家互信计划”。

原则七——公众意识, 扩大服务范围和能力建设

1) 以公开透明的方式公布所有相应的法规、政策和程序信息,包括涉及跨境电商的最佳实践等。

2) 提高公众意识和扩大服务范围,以解决海关合规、其他监管要求、以及电子商务供应链中对安全(包括产品安全)保障存在的潜在威胁等问题。

管理部门和利益相关方应依据相关国家安全条例努力提高产品安全意识,通过在其网站上提供单一接入点发布可用信息,以对所有的利益相关者进行安全教育。

3) 利用如网站、大众媒体和社交媒体等一切可能的手段与利益相关方分享及宣传相关信息。海关还应鼓励其他合作伙伴(如电子商家/电子商务平台,邮政,快递公司)通过其各自的平台进一步宣传这些信息。

4) 指定与其他机构、组织及利益相关方合作的沟通策略,确保定期和持续地互相传达电子商务发展带来的有关

v. Build capacities including bridging the digital divide through technical assistance, training, and education, integrating the experience of various stakeholders to keep up with rapidly evolving E-Commerce. Some examples include online training and international events which leverage the first-hand experiences of frontline officers and operators.

PRINCIPLE VIII - Legislative Frameworks

i. Enable harmonized legislative frameworks, as appropriate, by leveraging existing tools/instruments in addressing security and facilitation challenges, such as the WCO Revised Kyoto Convention (RKC), the WTO Agreement on Trade Facilitation (TFA), the WCO SAFE Framework of Standards, Annexes 9 and 17 of the ICAO Chicago Convention, and the UPU Convention (Article 8) and Security Standards (S58 and S59);

ii. Review and, where required, make changes/adjustments to procedures and practices by leveraging best practices in order to ensure a level playing field for all economic operators, to the extent possible.

机遇和挑战方面的信息。

5) 通过技术援助、培训和教育，加强信息技术能力建设以减小数字鸿沟。同时整合各利益相关方的经验，以跟上迅速发展的电子商务的脚步。例如一些线上培训和国际会议都分享了一线工作人员和运营商的第一手经验。

原则八——立法框架

1) 通过利用现有工具解决贸易安全和便利化方面的挑战，如海关组织修订的《京都公约》(RKC)，世界贸易组织的《贸易便利化协定》(TFA)，WCO《全球贸易安全与便利标准框架》，国际民航组织芝加哥公约的附件 9 和 17，万国邮联公约（第 8 条）和安全标准（S58 和 S59），视情况协调统一立法框架。

2) 根据需要审查立法，并对比最优实践对立法程序和实践进行改变和调整，以尽可能地为所有电子商务经营者提供公平的竞争环境。

First Global Cross-Border E-Commerce Conference

Beijing Declaration

Beijing, China, 10 February, 2018

首届世界海关跨境电商大会《北京宣言》

(2018年2月10日，中国北京)

The growing pace of cross-border e-commerce, dynamically driven by innovative technologies, presents many great opportunities and several challenges to international trade. In order to understand this ever-changing economic landscape and preparing to meet expectations in a sustainable manner, the international community is called upon to work together with all the concerned stakeholders along the supply chain in the various international fora, in particular the WCO and other international organizations.

Against this backdrop, the First Global Cross-Border E-Commerce Conference, held from February 9 to 10, 2018 in Beijing, brought together nearly 2000 representatives from Customs administrations, other government agencies, e-commerce operators, international organizations, micro, small and medium-sized enterprises (MSMEs), consumers and academia from various countries and regions.

The Conference, which has provided an excellent opportunity for discussions and information sharing on sustainable development of cross-border e-commerce, recognized the huge opportunity to boost economic competitiveness, provide new growth engines, develop new trade models, drive new consumption trends and create new job opportunities. The Conference also acknowledged the relevance of cultivating transparent digital economy policy making.

Noting that cross-border e-commerce requires new approaches and policy orientations, the Conference called upon all stakeholders to support its balanced, transparent, non-discriminatory and sustainable development, in an inclusive, strategic, innovative and collaborative manner. The Conference also acknowledged the need for proactively addressing current and emerging challenges, linked in particular to revenue collection, the protection of intellectual property rights and the security and safety of citizens.

Enhancing Benefits of E-Commerce through Trade Facilitation

The Conference recognized the increased importance of trade facilitation for cross-border e-commerce and the importance of full implementation of the WTO Trade Facilitation Agreement in order to enhance the contribution e-commerce makes to lowering costs and increasing efficiency in international trade. The Conference encouraged all stakeholders to take effective measures, including collaboration between government agencies, e-commerce operators and other stakeholders, for example in terms of platform interfacing, data sharing expanding the scope of single windows to include all stakeholders, and exploring the use of new technologies to enhance data visibility and risk management. The Conference also took note of various pilot projects, such as the Electronic World Trade Platform (eWTP) and African Alliance for E-Commerce (AAEC).

跨境电子商务在信息技术推动下快速发展，为国际贸易带来了巨大机遇，同时也带来挑战。如何全面了解跨境电子商务发展形势，实现可持续发展，国际社会期盼与跨境电子商务供应链各利益攸关方，特别是与世界海关组织（WCO）及其他国际组织等汇集智慧，携手共进。

在此背景下，2018年2月9日至10日，首届世界海关跨境电子商务大会在北京举行。全球各国海关、政府部门、电子商务企业、国际组织、中小微企业、消费者和学术界近两千名代表出席会议。

大会为研讨全球跨境电子商务可持续发展提供了绝佳机遇。大会充分认识到跨境电子商务发展为提高经济竞争力，培育发展新动能，创造贸易新模式，引领消费新趋势，增加就业新岗位提供了巨大机遇。大会同时还认识到研究透明经济政策的重要性。

会议认为，跨境电商平衡发展需要新方式、新政策。为此，会议倡议各方坚持包容、审慎、创新、协同的管理理念，支持跨境电商平衡、透明、非歧视、可持续发展，积极应对当前及未来挑战。大会还认识到需要积极处理当前及预期挑战，并特别指出积极处理与税收、知识产权保护、公民安全保障等相关挑战。

一、促进贸易便利 提高电商效益

大会认识到贸易便利化对于跨境电商发展和全面实施WTO《贸易便利化协定》日益重要，期待加大电商的贡献，在国际贸易中降低成本，提高效率。大会鼓励各方积极采取有效措施，包括加强政府与电商业者和其他利益攸关方的协同，比如平台互联、数据共享和扩容单一窗口参与方，以及探索运用新技术，提升数据可视性和风险管理等。此外，大会还注意到不同的试点项目，如“电子世界贸易平台”

The global e-commerce boom provides an opportunity to work together to enhance and streamline procedures for revenue collection.

The Conference supported cooperation among international organizations to promote convergence and harmonization of international standards in relation to cross-border e-commerce, so as to enhance fairness, transparency, stability, predictability and security of the online trade environment.

Controlling Safety and Security Risks and Increasing Compliance

The Conference identified safety and security as prerequisites for the sustainable development of cross-border e-commerce.

In this context, all stakeholders were encouraged to implement effective, transparent and proportionate measures to ensure safety, security and integrity of the e-commerce landscape, by leveraging the “electronic”, “data-driven” and “data rich” characteristics of cross-border e-commerce.

The Conference called on participants to exercise due diligence in accordance with their roles and responsibilities in the supply chain, so as to ensure compliance and enhance the transparency along the e-commerce chain.

Being Strategic and Leveraging Information Technologies

The Conference noted the significant role of modern information and communication technologies, especially those relating to mobile devices, in fuelling the development of cross-border e-commerce, and called upon all stakeholders to give their full attention to the revolutionary changes brought about by the integration of cross-border e-commerce with such technologies as the Internet of Things, artificial intelligence, block chain, big data and cloud computing.

Stakeholders were invited to evaluate the importance of data and coordinate their efforts in order to achieve data-based intelligent management and make better use of information available in the digital arena, while recognising the need to maintain fair competition and protect data privacy across jurisdictions.

Establishing a sound Ecosystem through Joint Efforts

The Conference emphasized the need to create, through a comprehensive coordination involving all stakeholders, a sound ecosystem, which will enable cross-border e-commerce to flourish.

（eWTP）和非洲电商联盟等。

全球电子商务繁荣发展给相互协作、改善和简化税收手续带来机遇。

大会支持国际组织间的合作，推动标准趋同和成果共享，为电子商务发展提供更加公平、透明、稳定、可预见及安全的网上贸易环境。

二、防控安全风险 构建守法体系

大会认识到安全是跨境电子商务可持续发展的必要前提，必须采取有效措施确保安全。

大会鼓励各方采取有效透明和适当措施，充分利用跨境电子商务电子化、数据驱动、数据丰富特性，确保电子商务的国家和公众安全和诚信经营。

大会倡议各利益攸关方根据各自在供应链内的角色和责任，以营造规范诚信的营商环境和提高跨境电子商务供应链的透明度。

三、运用信息技术 把握未来趋势

大会认识到现代信息通讯技术，特别是移动互联网技术对跨境电子商务的巨大推动作用，倡议各方高度关注物联网、人工智能、区块链、大数据和云计算等技术与跨境电子商务相结合带来的革命性变革。

鼓励各方评估数据重要性，协调行动充分考虑各国公平竞争，数据隐私保护法律，努力实现以数据为中心的智慧管理，用好数字时代信息资源。

四、发挥协同效应 共建良好生态

大会强调构建各利益攸关方共同参与的综合协调机制，建设跨境电子商务蓬勃发展良好生态圈。

The Conference addressed the necessity to strengthen cooperation among the international Customs community through the exchange of information, mutual recognition of control and facilitation mechanisms and mutual assistance with regards to law enforcement and facilitation, i.e. by optimizing the platform of the WCO Working Group on E-Commerce. The Conference recognized the importance of enhancing cooperation between the WCO and other international organizations, by exploiting synergies to ensure complementary collaboration in the area of e-commerce.

Promoting Balanced Development through Enhanced Regional Cooperation

The Conference recognized the contribution of cross-border e-commerce in reshaping economic growth models, promoting increased globalization, and ensuring economic recovery and prosperity of developing countries, as well as the growth of MSMEs.

The Conference discussed the role that regional initiatives can play in providing opportunities for the development of cross-border e-commerce. All stakeholders were encouraged to work in the spirit of peace and cooperation, openness and inclusiveness, and mutual learning and benefit. It suggested that economic, digital and infrastructural development can be achieved through collective efforts, initiatives and open and transparent legal frameworks. The Conference advocated regional cooperation to enhance transportation, telecommunication, and financial infrastructures, in line with national and regional demands and conditions.

All stakeholders were encouraged to enhance policy dialogues/exchanges, experience sharing and coordination of procedures so as to ensure the smooth flow of information, finance and goods.

Speeding up Standards Formulation to Ensure Sustainable Growth

The Conference recognized the need to expand the scope of cooperation, given the number of stakeholders involved in cross-border e-commerce. Government agencies are encouraged to strengthen dialogue with e-commerce related stakeholders and work together with them to explore and formulate new standards.

The Conference acknowledged the strong message from the international Customs community through the recently issued WCO Communiqué and Resolution. The Conference endorsed, and encouraged all parties to subscribe to, the principles laid

倡议加强国际海关间合作发挥 WCO 电子商务工作组的作用，推动跨境电子商务国际海关信息互换、监管互认、执法互助。加强 WCO 与其他相关国际组织的合作。

五、参与区域合作 推动均衡发展

大会充分认识到跨境电子商务对于推动经济增长方式重塑和经济全球化、促进经济复苏、推动发展中国家经济繁荣和中小微企业成长具有重要意义。

大会探讨了区域发展倡议对跨境电子商务发展的巨大机遇，鼓励各方秉承和平合作、开放包容、互学互鉴、互利共赢精神开展合作。大会建议通过共同努力、倡议及透明的法律框架开展经济、数字化和基础设施建设。大会倡议地区合作，强调符合各国和地区国情的运输、通讯、金融基础设施和互联互通的重要性。

鼓励各方加强政策对话、沟通和经验分享，推进手续协调一致，保障设施联通、贸易畅通、资金融通、民心相通。

六、加快标准制定，着眼长远发展

大会充分认识到跨境电子商务发展涉及众多参与方，扩大合作范围十分必要。大会倡议进一步加强政企对话，共同促进新贸易规则的探索和制定。

大会认同国际海关界近期通过的公报和决议中传递的强烈信息，赞成和鼓励各方支持《WCO 卢克索跨境电子商务决议》中所确定的原则。

大会高度赞赏 WCO 成员海关以及各利益攸关方为制定《WCO 跨境电子商务标准框架》做出的贡献，就进一步完善《标准框架》原则赞同并达成基本共识。

鉴于此论坛意义重大，大会建议每两年在不同地区召开

down in the WCO's Luxor Resolution on Cross-Border E-Commerce¹.

The Conference highly appreciated the contributions made to date by WCO Member Administrations and other stakeholders towards the ongoing formulation of the WCO Cross-border E-Commerce Framework of Standards. The Conference acknowledged some key elements that would be considered to further develop the Framework of Standards.

Acknowledging the value of this forum, the Conference suggested the Global Cross-border E-Commerce Conference be held every two years in different regions.

The Conference appreciated the valuable contributions from all the stakeholders present, and expressed satisfaction with its fruitful outcomes in terms of this non-binding declaration. The Conference thanked the WCO and China Customs for an excellent organization of the Conference.

¹ http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/resolutions/policy-commission-resolution-on-cross_border-ecommerce_en.pdf?la=en

一次全球跨境电子商务大会。

大会感谢各方的积极贡献，对会议取得的丰硕成果（本宣言不具有约束性）表示满意，对 WCO 和中国海关成功主办本次大会表示感谢。



北京睿库贸易安全及便利化研究中心 www.re-code.org
地址：北京市朝阳区建国门外大街甲 24 号东海中心 1107
电话：+86-010-65150119