



出口流程及注意事项

Export process and Awareness



获得进出口资格 Import & Export right (self-operation)

询盘 Enquiry

答盘 Quotation

订单 Place Order

收定金 Get down payment

生产 Production

订舱 Arrange Shipment

收余款 Get the left payment

发货和报关 Sent goods & Declare at customs

退税 Tax Refund





进出口权备案办理 Obtain permission for Import & Export business

1. 在工商局办理经营范围。在国税局和地税局办理一般纳税人资格。然后到商务局办理对外贸易备案;

Add the import and export business range with the Industrial and Commercial Bureau. Go to Internal Revenue Service (IRS) and local taxation Bureau to be a general taxpayer. Go to the Bureau of Commerce to keep on record of import and export business;

2. 出入境检验检疫局注册自理报检备案;

Register in the entry exit inspection and Quarantine Bureau and apply for self inspection and filing;

3. 海关进出口货物收发货人备案

Filing of importer and exporter at customs.

4. 中国电子口岸申请备案, 取得入网许可和IC卡或CA证书;

China E-port application for filing, Obtain network access license and IC card or CA certificate(USB);

5. 在银行开立外币账户

Open a foreign currency account in the bank;

6. 营业执照需要有对应销售的产品进出口项;

Business licenses needs to have import and export items for products corresponding to sales.

出口商品认证

Export commodity certification

例如 For example

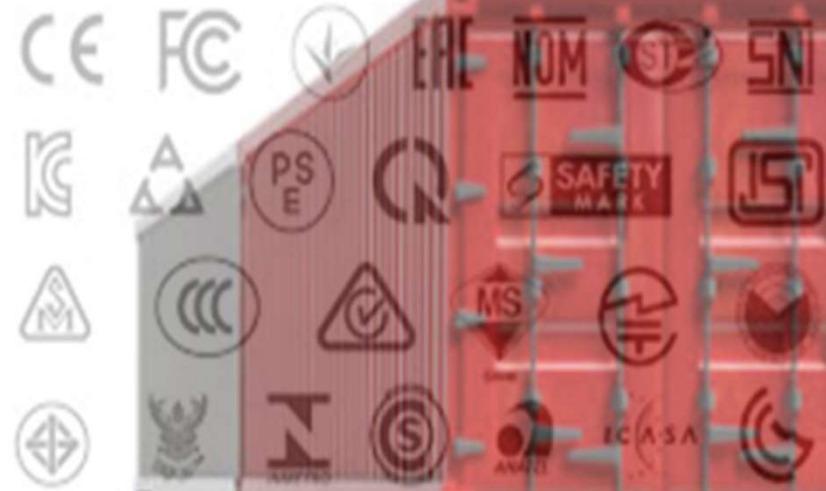
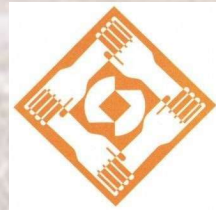
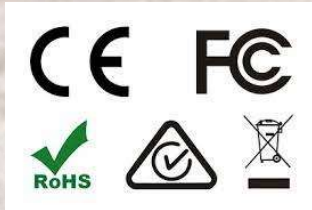
美国 USA: FCC (Federal communication commission), UL

欧盟 EU: CE (Communate European) safety license

沙特 Saudi Arabia: SABER, SASO

泰国 Thailand: TISI

印度尼西亚 Indonesia: SNI





付款方式 Payment terms

- **T/T** Telegraphic transfer 货前 T/T Pay in advance
30%生产之前，70%发货之前
30% Before production, 70% before shipment.
- **D/P** Documents against Payment
- **D/A** Documents against acceptance
- **L/C** Letter of credit , like L/C 45 days



Business & Finance
TT
means
Telegraphic Transfer

DP
stands for
Down Payment

WESTERN UNION WU moving money for better
MoneyGram
T/T L/C at sight
VISA MasterCard

T/T **L/C** **PayPal** **WESTERN UNION**

Export
LETTER OF CREDIT

DA
Document Against Acceptance
Merchant Finance Guarantee Corporation
merchantfinancecorp.com

SHIPPING ACRONYMS EXPLAINED

贸易条款 Trade terms

- FOB Free on board 离岸价
- CIF Cost insurance and freight 到岸价
- CFR Cost and freight 成本加运费，指定目的港
- DDU Delivered Duty Unpaid 未完税交货
- DDP Delivered Duty Paid 完税交货



EXW	FCA	CFR	DAP
	FAS	CIF	DDP
	FOB	CPT	DPU
		CIP	DAT

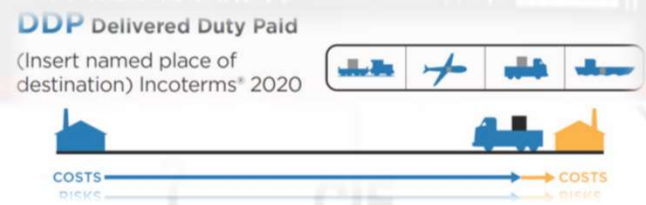
CFR
(Door to destination port)

DDU
(Door to Door excludes Duties/Taxes in destination)

DDP
(Door to Door including customs fees)



CIF COST INSURANCE FREIGHT



出口报关 export declaration



一、出口报关所需单据 Prepare documents for export declaration

- 1、**商业发票** commercial invoice
- 2、**装箱单** packing list
- 3、**中华人民共和国海关出口货物报关单** Customs declaration form of the People's Republic of China for export goods
- 4、**报关委托书**
Letter of Authorization for Customs Declaration (electronic authorization)
- 5、**申报要素** Declaration elements (according to the HS code find the reporting elements from www.hs.net)



DECLARATION

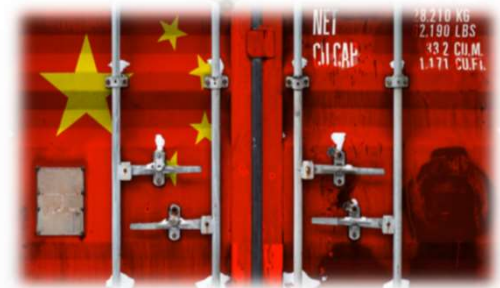
二、委托报关公司向海关出口申报

Declare to the customs through the declare company with above documents

三、海关电子审单 Customs electronic document inspection

四、海关查验 Customs inspection

五、海关结关放行 Customs release



出口退税 Tax Refund

一、出口退税所需资料 Documents for applying tax refund

- 1、中华人民共和国出口货物报关单 Customs declaration form
- 2、增值税专用发票 VAT special invoice (invoice of value-added tax)
- 3、出口外销发票 Export invoice

二、出口退税流程 The process for applying tax refund on line

- **国家税务总局上海电子税务局** www.shanghai.China tax.gov.cn/tax/
State Administration of Taxation Shanghai Electronic Tax Bureau
- **登录** login
- **我要办税** The tax business
- **出口退（免）税申报** Export tax refund (exemption) declaration
- **出口货物劳务免退税申报** Export goods labor service tax exemption declaration
- **在线申报** online apply
- **智能配单** intelligence distribution
- **明细数据采集** Detailed data collection
- **退税申报** tax refund apply

Thank you!

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