

Attachment 2

"Customs Advanced Certification Enterprise Standard" (General Standard)

Certification standards		Compliance status			
1. Internal control standards		Meet the standard	basic Meet the standard	not to standard	not applicable
1. Communication and cooperation between related enterprises	(1) Establish and implement a communication and cooperation mechanism with the customs, and designate senior managers to be responsible for customs affairs. When unusual or suspicious cargo documents or illegal, suspicious or unknown goods involving customs business are discovered, the customs shall be notified in a timely manner.				
	(2) The company's import and export business, finance, trade security, internal audit and other positions have clear division of responsibilities.				
2. Import and export documents	(3) Establish and implement a system for review or error correction of import and export documents, and have specialized departments or				

	<p>personnel conduct internal reviews of the authenticity, accuracy, standardization and completeness of import and export documents before declaration or entrustment of declaration.</p>				
	<p>(4) Establish and implement an import and export document storage system, and properly preserve the import and export documents required by the customs to be kept, as well as other information directly related to import and export, as well as certificates and legal documents issued by the customs.</p>				
	<p>(5) Establish and implement a compliance review system for prohibited products.</p>				
	<p>(6) Establish a special file of written or electronic information for enterprise certification.</p>				
<p>3. Information system</p>	<p>(7) Establish an information system that effectively manages enterprise production and operations, import and export activities, financial data, etc. The main links of import and export activities can be retrieved and tracked in the system, and the flow of goods, documents, and information involved can be mutually verified. .</p>				
	<p>(8) Production and operation data and data related to import and export activities should be entered into the system in a timely, accurate, complete and standardized manner . System data will be kept for more than 3 years from the date the import and export goods complete customs procedures.</p>				
	<p>(9) Establish and implement an information security management system, including firewalls, passwords, etc. to protect information systems from unauthorized access, as well as procedures and backup functions</p>				

	to prevent information loss, and be responsible for violations of the information security management system that cause damage. pursue.				
4. Internal audit and improvement	(10) Establish and implement an internal audit system for import and export activities.				
	(11) Implement internal audits of import and export activities and continuous compliance with advanced certification enterprise standards every year, and fully record the internal audit process and results.				
	(12) Establish and implement an improvement mechanism for problems discovered in import and export activities and a accountability mechanism for illegal activities. If it is discovered that there are matters that are not in compliance with the customs enterprise certification standards that cause the enterprise to be unable to continue to meet the advanced certification enterprise standards, it should take the initiative to report to the customs in a timely manner. Corrections to customs requirements or improvement of regulations and other matters shall be organized and implemented by the legal representative (person in charge) or the senior manager in charge of customs affairs.				
2. Financial status standards*		Meet the standard	Basically meet the standards	not to standard	
5. Financial status	(13) The enterprise should provide relevant proof of financial status, and can choose any of the following methods: <ul style="list-style-type: none"> ◎ Provide an accounting firm audit report. ◎ The enterprise's ERP system has been connected with the customs and provides a balance sheet. 				

	(14) There is no situation where the asset-liability ratio exceeds 95% for five consecutive years.			
3. Compliance with laws and standards		Meet the standard	not to standard	
6. Comply with laws and regulations	(15) The legal representative, principal person in charge, financial person in charge, and customs affairs person in charge of the enterprise have not received criminal punishment for intentional crimes within one year.			
	(16) There is no customs administrative penalty exceeding RMB 50,000 due to violation of customs supervision regulations within one year.			
	(17) The cumulative amount of administrative penalties imposed by the customs for violating customs supervision regulations within one year shall not exceed 100,000 yuan, and the number of violations shall not exceed 5 times or the number of violations shall not exceed the customs declaration form, entry and exit filing list, entry and exit transport vehicle compartment of the previous year The total ticket price for single-class documents is one thousandth.			
	(18) There has been no administrative penalty by the customs within one year due to violation of customs supervision regulations due to import of solid waste prohibited from entry.			
	If the behaviors listed in the above (16) (17) are determined by the customs to be discovered by the enterprise during self-examination and voluntarily reported to the customs, the provisions of Article 37, Paragraph 4 of the "Customs Registration and Filing Enterprise Credit Management Measures of the People's Republic of China" shall be followed implement.			

7. Import and export records	(19) Have import and export activities or provide related services for import and export activities within 1 year.		
8. Tax payment	(20) During the certification period, there are no cases where the taxes (including late fees) and fines (including additional fines) required by the customs have not been paid beyond the legal period.		
9. Management requirements	The enterprise does not have the following circumstances within one year:		
	(21) Bribery to customs officers.		
	(22) Provide false information to customs or conceal facts.		
	(23) Refusing to cooperate with customs law enforcement.		
	(24) Transfer, conceal, tamper with, destroy customs declarations and other import and export documents, and other information directly related to import and export.		
	(25) Refuse or delay in providing the customs with accounting books, documents, or other relevant materials required for customs classification, price, origin, tax reduction and exemption verification, and other relevant materials.		
	(26) The customs ordered the person to make corrections within a time limit, but failed to make corrections within the time limit.		
	(27) The customs requires technical processing, return, destruction and other obligations, but fails to perform them within the time limit.		
(28) The declaration of tax-related elements in the customs declaration form is not standardized.			

	(29) High-risk commodities that are of particular concern to the customs, such as dangerous goods, were found to be falsely concealed and concealed.				
10. External credit	(30) The enterprise and its legal representative, principal person in charge, financial person in charge, and customs affairs person in charge have not been included in the national joint punishment list for dishonesty within one year.				
4. Trade safety standards		Meet the standard	basic Meet the standard	not to standard	not applicable
11. Safety of business premises	Enterprise business premises should have corresponding facilities to prevent unspecified goods and unauthorized persons from entering. Implement the following measures based on the business operating characteristics and risk prevention needs:				
	(31) Establish and implement a safety management system for business premises.				
	(32) Buildings should be constructed in a manner that prevents illegal intrusions, and buildings should be inspected and repaired regularly to ensure their integrity and safety.				
	(33) Use locking devices or adopt access control measures such as access monitoring and fingerprint and face recognition to protect the safety of all internal and external windows, doors and walls, and implement registration management of key issuance and recovery or grant and cancellation management of access rights.				
	(34) Enterprise business premises must have sufficient lighting,				

	<p>including the following important sensitive areas: entrances and exits, cargo and article loading and unloading and storage areas, surrounding walls and parking lots/parking areas, etc.</p>				
	<p>Personnel will be stationed at the entrances and exits where vehicles and people enter and exit the enterprise. Only properly identified and authorized persons, vehicles and goods are allowed in and out.</p>				
	<p>(36) Implement controlled access management for document storage areas, cargo, article loading and unloading, and warehousing areas, and clearly identify controlled areas. Procedures for questioning and reporting unauthorized or unidentified persons.</p>				
	<p>(37) Video surveillance systems are installed in important and sensitive areas of the enterprise's business premises, and the storage time limit of video surveillance records should meet the requirements of the enterprise's own supply chain security inspection and traceability.</p>				
<p>12. Personnel safety</p>	<p>(38) Establish and implement management systems for employee onboarding and resignation. Implement employee file management and have a dynamic employee list.</p>				
	<p>(39) Investigation of illegal records should be conducted when recruiting new employees. Regular or reasoned background checks should be conducted on employees working in safety-sensitive positions.</p>				
	<p>(40) Identify company employees, require all employees to carry identification tags issued by the company, and promptly cancel authorization for identification, business premises and information system access for resigned employees.</p>				
	<p>(41) Implement visitor entry and exit registration management. When registering, you must check your ID card with a photo or perform facial recognition registration. Visitors should wear temporary</p>				

	<p>identification tags when entering corporate business premises, and should be accompanied by internal personnel of the company when entering controlled areas of the company.</p>				
<p>13. Safety of goods and items</p>	<p>vans used for transporting import and export goods, entry and exit items on trains, trucks, airplanes, ships and any other means of transportation.</p>				
	<p>(42) Establish and implement a management system to ensure the integrity and safety of imported and exported goods and inbound and outbound items during transportation, loading, unloading and storage.</p>				
	<p>(43) Before loading, check the physical integrity and reliability of the container structure, including the reliability of the door locking system, and make relevant registrations. The inspection adopts the "seven-point inspection method" (that is, the container is inspected according to the following parts: front wall, left side, right side, floor, top, inner/outer door, outer/landing gear).</p>				
	<p>(44) Ensure that the enterprise and its business partners with seal responsibilities in the supply chain establish and implement written systems and procedures for applying and inspecting seals. Seals are managed and registered by dedicated personnel, and the seals used on loaded containers meet or exceed the current PAS. ISO 17712 high security seal standard.</p>				
	<p>(45) Ensure that goods, items and containers kept by the enterprise are stored in a safe area to prevent unauthorized personnel from accessing the goods and items.</p>				
	<p>(46) Verify the identity of the driver of the vehicle that ships or receives the goods before the goods are shipped or received.</p>				
	<p>(47) The arriving goods and items must be consistent with the information on the goods and items documents. Verify the weight, label, number of pieces or boxes of the goods and items. The offshore</p>				

	<p>goods and items must be consistent with the information on the purchase order or shipping order. The contents shall be verified, and a protection system shall be in place during the key handover of goods and items, and signatures, seals or other confirmation measures shall be implemented.</p> <p>(48) In the event of overflowing or short-packaging of goods or items, unqualified product safety, sanitation, environmental protection and other indicators under legal inspection, or other abnormal phenomena, timely reporting or other response measures must be taken.</p> <p>(49) Production-oriented enterprises shall implement dedicated personnel to supervise the loading of export goods and articles and keep relevant records; non-production enterprises are required to establish a management system to ensure the safe shipment of export goods and articles.</p>				
14. Transportation safety	<p>a management system to ensure the integrity and safety of all means of transportation used to transport import and export goods and inbound and outbound items within its supply chain .</p> <p>(51) Inspect transportation vehicles before loading to prevent the hiding of suspicious goods and items.</p> <p>(52) Ensure the safety of transportation vehicles when they are left unattended.</p> <p>(53) Ensure that drivers of transportation vehicles are trained to ensure the safety of transportation vehicles, goods, and items.</p>				
15. Business Partner Security	<p>The business partners mentioned in this standard refer to business partners related to import and export. If the business partner is an enterprise with advanced customs certification, the enterprise is exempt from implementing this standard on the business partner.</p>				

	<p>(54) Establish and implement a management system for evaluating and inspecting the supply chain security of business partners.</p>				
	<p>(55) When selecting business partners, conduct a comprehensive evaluation of business partners based on this certification standard, focusing on evaluating legal compliance, trade security and supply qualifications.</p>				
	<p>(56) Enterprises should recommend in contracts, agreements or other written materials that business partners optimize and improve trade security management in accordance with this certification standard to strengthen the security of the global supply chain.</p>				
	<p>(57) Regularly monitor or inspect business partners' compliance with trade security requirements.</p>				
<p>16. Customs business and trade security training</p>	<p>(58) Establish and implement an internal training system for customs laws and regulations and other relevant regulations and trade security-related knowledge.</p>				
	<p>(59) Regularly provide training to employees in positions related to import and export activities on customs laws, regulations and other relevant provisions, and keep abreast of the latest customs policy document requirements. The legal representative (person in charge), the senior manager responsible for customs affairs, the person in charge of customs affairs, and the senior manager responsible for trade security shall participate in at least two trainings per year.</p>				
	<p>(60) Regularly educate and train employees on risks related to the flow of goods in the international trade supply chain, so that employees can understand and master the work that customs advanced certification enterprises should do to ensure the safety of goods and items.</p>				
	<p>(61) Regularly conduct crisis management training and crisis handling simulation drills for employees so that employees can understand and</p>				

	master the work they should do during emergency response and exception reporting.				
	(62) Regularly educate and train employees on information security and confidentiality awareness.				

*The customs standards for determining the financial status of enterprises are as follows:

(1) Determination of the financial status of the enterprise.

1. The enterprise provides the audit report of the accounting firm.

(1) If the audit report of the previous year has an unqualified opinion and the asset-liability ratio has not exceeded 95% for five consecutive years, this standard is met;

(2) If the audit report of the previous year has a qualified opinion and there is no situation where the asset-liability ratio exceeds 95% for five consecutive years, this standard is basically met;

(3) If the audit report of the previous year has a negative opinion, or the asset-liability ratio exceeds 95% for five consecutive years, the standard is not met.

2. If the enterprise's ERP system has been connected with the customs and a balance sheet has been provided, and the enterprise has not had an asset-liability ratio exceeding 95% for five consecutive years, the standard is met.

(2) Calculation formula of enterprise asset-liability ratio.

Asset-liability ratio = total liabilities/total assets.

Total liabilities and total assets are based on the ending value of the balance sheet.