

Voluntary Disclosure System of China Customs

Presentation to the WTO Committee on Trade Facilitation

June , 2026

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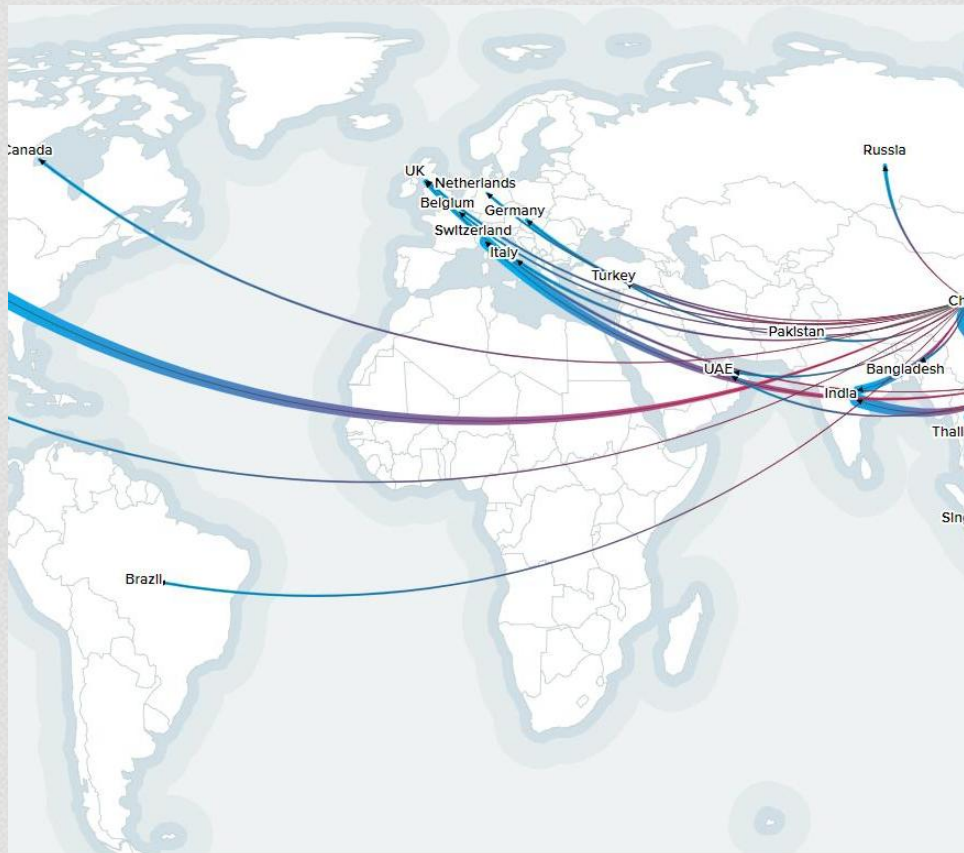
II. Introduction to the Voluntary Disclosure System

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I. Background: Trade Security and Facilitation



As an important link between customs and the business community, the Voluntary Disclosure System is not only a concrete measure to implement the WTO Trade Facilitation Agreement, but also an effective way to guide enterprises to abide by laws and practice self-discipline.

II. Introduction to the Voluntary Disclosure System

•Aligns With International Rules

Paragraph 3.6 of article 6 of the WTO Trade Facilitation Agreement:

“When a person voluntarily discloses to a Member’s customs administration the circumstances of a breach of a customs law, regulation, or procedural requirement prior to the discovery of the breach by the customs administration, the Member is encouraged to, where appropriate, consider this fact as a potential mitigating factor when establishing a penalty for that person.”

Paragraph 1.1 of article 12 of the WTO Trade Facilitation Agreement:

“Members agree on the importance of ensuring that traders are aware of their compliance obligations, encouraging voluntary compliance to allow importers to self-correct without penalty in appropriate circumstances, and applying compliance measures to initiate stronger measures for non-compliant traders.”

II. Introduction to the Voluntary Disclosure System



·Comprehensive legal framework

law: Customs Law of the People's Republic of China

administrative regulation:Regulations of the People's Republic of China on Customs Audit

departmental rule:Implementing Measures for the Regulations on Customs Audit

II. Introduction to the Voluntary Disclosure System



•Definition and Core Values

Dimension No.1:Determination of Voluntary Disclosure.

Dimension No.2:Handling of Voluntary Disclosure.

Dimension No.3:Exceptions to Voluntary Disclosure.

II. Introduction to the Voluntary Disclosure System



•Featured Practices

expand the scope;
give enterprises more room to correct mistakes;
unify law enforcement standards;
improve the quality and efficiency of handling cases.

III. Case Study

An enterprise forgot to declare overseas mold assistance fees related to its imported goods. The enterprise discovered this error on its own and applied for Voluntary Disclosure. The enterprise was exempted from punishment. Customs reduced or waived 23.65 million yuan in late fees. Credit rating of the enterprise was also not affected.

IV. Conclusion and Outlook



China will continue to keep an open mind in close communication with all WTO members and all interested stakeholders around the world. We are looking forward to strengthening the cooperation, and together building a more inclusive, secure and facilitative global trade environment.

Thank You

The background features a smooth grey gradient. On the right side, there are two overlapping, flowing shapes. The lower one is a vibrant red, and the upper one is a deep blue. Both shapes curve upwards and then downwards, creating a sense of movement and depth. The text 'Thank You' is centered in the upper-middle part of the image.