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# 法律法规简报

## Legal Update

2024-09



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## 1. 海关总署拟修改部分规章 确保《关税法》落实 2024.9.2 **GAC Intends to Revise Certain Regulations to Ensure Implementation of Tariff Law**

《中华人民共和国关税法》（以下简称《关税法》）将于 2024 年 12 月 1 日起施行。为确保《关税法》在海关贯彻落实到位，海关总署对 33 部海关规章进行了修订，起草形成了《海关总署关于修改部分规章的决定（征求意见稿）》（以下简称《征求意见稿》），现面向社会征求意见，意见反馈截止于 9 月 30 日。

*Tariff Law of the People's Republic of China* (the “*Tariff Law*”) will come into force on December 1, 2024. In order to ensure the implementation of the *Tariff Law*, the General Administration of Customs (GAC) has made amendments to 33 Customs regulations and drafted the *Decision on Revising Certain Regulations (Draft for Comment)* (the “*Draft*”) to solicit public opinions by September 30, 2024.

《征求意见稿》修订的内容包括：一是确定进口转关货物的税率和汇率，删除了原《中华人民共和国海关关于转关货物监管办法》第十二条中“如果货物运输途中税率和汇率发生重大调整的，以转关货物运抵指运地海关之日的税率和汇率计算”；二是将规章内用词与《关税法》相关表述保持一致；三是规范进境物品的纳税人，由“所有人”修改为“携带人或者收件人”；四是完善了纳税争议和部分违规行为法律责任的相关规定等。

These amendments to the *Draft* mainly include: (1) determining the tax rate and exchange rate for imported goods to be transited between Customs offices, and deleting “If the tax rate and exchange rate are significantly adjusted during the transportation of the goods, the tax rate and exchange rate on the date when the goods arrive at the Customs office of the place of destination shall be used to calculate the tax rate and exchange rate” in Article 12 of the *Measures of the Customs of the People's Republic of China on the Supervision over the Goods Transited Between Customs Offices*; (2) making the terminology in the regulations consistent with the *Tariff Law*; (3) standardizing the taxpayer for imported goods from “owner” to the “carrier or recipient”; (4) improving the provisions regarding the legal liability for tax disputes and certain violations.

(Source:

<http://www.customs.gov.cn/customs/302452/302329/zjz/6071301/index.html>)

## 2. 四部门联合启动产品碳足迹标识认证试点 2024.9.11 **Four Authorities Jointly Launch Pilot Program for Product Carbon Footprint Labeling Certification**



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近日，国家市场监督管理总局、生态环境部、国家发展和改革委员会、工业和信息化部四部门共同发布《关于开展产品碳足迹标识认证试点工作的通知》（下称《通知》）。

State Administration for Market Regulation, Ministry of Ecology and Environment, National Development and Reform Commission and Ministry of Industry, Information Technology, four authorities have recently issued the *Circular on Launching the Pilot Program for Product Carbon Footprint Labeling Certification* (the “Circular”).

产品碳足迹标识认证的试点对象优先聚焦市场需求迫切、外贸压力严峻、减排贡献突出、数据收集完整、产业链供应链带动明显的锂电池、光伏产品、钢铁、纺织品、电子电器、轮胎、水泥、电解铝、尿素、磷铵、木制品等产品。《通知》明确了共计八项试点任务：（一）建立工作体系；（二）提高数据质量；（三）保障数据安全；（四）提升管理水平；（五）强化质量管控；（六）创新政策机制；（七）健全效果评估；（八）丰富应用场景。

The priority of pilot objects of product carbon footprint labeling certification will be given to products with urgent market demand, severe foreign trade pressure, significant emission reduction contributions, complete data collection, and notable driving effects on industrial and supply chains, such as lithium batteries, photovoltaic products, steel, textiles, electronics and electrical appliances, tires, cement, electrolytic aluminum, urea, diammonium phosphate, and wood products. The *Circular* specifies eight primary tasks including, (1) establishing a work system;(2) improving data quality; (3) ensuring data security; (4) enhancing the management level; (5) strengthening quality control; (6) innovating policy mechanisms; (7) improving effectiveness evaluation; (8) enriching the application scenarios.

(Source:

[https://www.samr.gov.cn/zw/zfxxgk/fdzdgnr/rzjgs/art/2024/art\\_b2119112323f4e02bb93de3cb48619a2.html](https://www.samr.gov.cn/zw/zfxxgk/fdzdgnr/rzjgs/art/2024/art_b2119112323f4e02bb93de3cb48619a2.html))

### 3. 信安标委编发敏感个人信息识别指南 2024.9.19 TC260 Releases the Guide for Identifying Sensitive Personal Information

为指导各相关组织开展敏感个人信息识别等工作，全国网络安全标准化技术委员会编制并发布了《网络安全标准实践指南——敏感个人信息识别指南》，旨在围绕网络安全法律法规政策、标准、网络安全热点和事件等主题，宣传网络安全相关标准及知识，提供标准化实践指引。



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In order to guide all relevant organizations to carry out work such as identification of sensitive personal information, the National Technical Committee 260 on Cybersecurity Standardization Administration of China (TC260) has released the *Practical Guide to Cybersecurity Standard — Guide for Identifying Sensitive Personal Information* (the “*Practical Guide*”), which aims to publicize cybersecurity-related standards and knowledge and provide standardized practice guidelines by focusing on the topics of cybersecurity laws, regulations, policies, standards, cybersecurity hotspots and events.

《实践指南》给出了敏感个人信息识别规则以及常见敏感个人信息类别和示例，可用于指导各组织识别敏感个人信息，也可为敏感个人信息处理和保护工作提供参考。

The *Practical Guide* provides rules for identifying sensitive personal information, alongside common categories and examples of such information. It can be used by organizations to identify sensitive personal information and provide reference for processing and protecting such information.

(Source:

<https://www.tc260.org.cn/front/postDetail.html?id=20240918084858>)

#### 4. 证监会发文深化上市公司并购重组改革并就两配套文件征求意见 2024.9.24 CSRC Releases Documents to Deepen the Reform on M&A of Listed Companies and Invite Public Input on Supporting Documents

近日，中国证券监督管理委员会发布《关于深化上市公司并购重组市场改革的意见》（下称《意见》），并同步发出《关于修改〈上市公司重大资产重组管理办法〉的决定（征求意见稿）》及《上市公司监管指引第 10 号——市值管理（征求意见稿）》，现向社会征求意见，意见反馈均截止于 10 月 24 日。The China Securities Regulatory Commission (CSRC) has recently published the *Opinions on Deepening the Market Reform of Mergers and Acquisitions Among Listed Companies* (the “*Opinions*”), with the *Decision on Revising the Administrative Measures for the Material Asset Reorganization of Listed Companies (Draft for Comment)* and the *Guidelines for Regulation of Listed Companies No. 10 – Market Value Management (Draft for Comment)* simultaneously distributed to solicit public comments by October 24, 2024.

为进一步强化并购重组资源配置功能，发挥资本市场在企业并购重组中的主渠道作用，适应新质生产力的需要和特点，支持上市公司注入优质资产、提



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升投资价值,《意见》提出如下措施:一是助力新质生产力发展;二是加大产业整合支持力度;三是提高监管包容度;四是提高支付灵活性和审核效率;五是提升中介机构服务水平;六是依法加强监管。

In order to further strengthen the resource allocation function of mergers and acquisitions and restructuring, give full play to the role of the capital market as the main channel in mergers and acquisitions and restructuring of enterprises, adapt to the needs and characteristics of the new quality productivity, and support listed companies in injecting high-quality assets to enhance the value of investment, *Opinions* put forward the following measures: (1) helping the development of the new quality productivity; (2) increasing the support for industrial consolidation; (3) enhancing the degree of regulatory inclusiveness; (4) improving the flexibility of payment and audit; (5) improving the service level of intermediaries; (6) strengthening supervision in accordance with the law.

(Source:

<http://www.csrc.gov.cn/csrc/c100028/c7508366/content.shtml>  
<http://www.csrc.gov.cn/csrc/c101981/c7508364/content.shtml>  
<http://www.csrc.gov.cn/csrc/c101981/c7508331/content.shtml>)

5. 最高人民法院发布《关于适用〈中华人民共和国民法典〉侵权责任编的解释(一)》  
2024.9.26  
SPC Releases Interpretation on the Application of the Part on Tort Liability in the Civil Code of the People's Republic of China (I)

最高人民法院为正确实施《民法典》,结合审判实践中遇到的新情况新问题,制定了《最高人民法院关于适用〈中华人民共和国民法典〉侵权责任编的解释(一)》,自2024年9月27日起施行。

In order to correctly implement the *Civil Code*, the Supreme People's Court, taking into account the new situations and problems encountered in trial practice, has formulated the *Interpretation on the Application of the Part on Tort Liability in the Civil Code of the People's Republic of China (I)* ("Interpretation"), which will take effect on September 27, 2024.

《解释》共计26条,除了第26条是关于施行时间及效力的规定外,其余25个条文都是针对具体问题作出的规定,包括:明确非法使被监护人脱离监护的侵权责任;监护人责任,教唆、帮助侵权责任和教育机构责任的实体和程序规则;用人单位责任的适用范围和劳务派遣关系中的侵权责任形态;机动车交通事故责任的相关适用规则;缺陷产品造成的产品自身损害属于产品责任赔偿



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范围；规定禁止饲养的烈性犬等危险动物致人损害不适用免责事由以及高空抛  
掷物、坠落物致害责任的实体和程序规则。

The *Interpretation* consists of 26 articles in total. Except for Article 26 which is about the time of implementation and its effect, the other 25 articles are provisions on specific issues, including: clarifying the tort liability for illegally taking a guardian from guardianship; the substantive and procedural rules of guardianship, abetting and aiding tort liability and educational institution liability; the scope of application of employer's liability and tort liability in the relationship of labor dispatch form; the rules applicable to liability for motor vehicle traffic accidents; the scope of product liability for damage caused by defective products; the exemption from liability for damage caused by dangerous animals, including prohibited dogs; and the substantive and procedural rules for liability for damage caused by objects thrown from a height and falling objects.

(Source:

<https://mp.weixin.qq.com/s/zNMH5IeoRlhTzpl6nuhb9Q>  
<https://mp.weixin.qq.com/s/9nfJw0RQnkg6p9h1bGC8dQ>)

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