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跨境电商精英人才培养系列

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跨境电子商务 英语

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跨境电子商务英语

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PREFACE

前言

党的二十大报告指出,“我国成为一百四十多个国家和地区的主要贸易伙伴,货物贸易总额居世界第一,吸引外资和对外投资居世界前列,形成更大范围、更宽领域、更深层次对外开放格局”。随着跨境电商行业的不断发展,企业对电商人才的要求也不断提高。跨境电子商务属于交叉学科,既有国际贸易特点,又有电子商务特点。因此,跨境电商人才除应具备扎实的国际贸易理论与实务功底外,还应具备很强的跨境电子商务操作技能。目前,这类复合型人才缺口较大,以至于业界越来越多的企业在人才需求方面发出了这样的声音:招不到合适的跨境电商人才。因此,党的二十大报告指出“推动货物贸易优化升级,创新服务贸易发展机制,发展数字贸易,加快建设贸易强国。”《跨境电子商务英语》就是顺应目前新形势下的跨境电商发展和快速变革的商务环境,为商务英语专业、国际贸易专业、国际商务专业以及刚开始从事跨境电商的人员编写的一本实用类教材。

作为跨境电商岗位人员学习必备的英语培训材料以及高校跨境电商专业方向的英语教学材料,本教材希望能够达到两个目的:第一是培养和提高跨境电商从业人员的英语语言运用能力,第二是促进跨境电商专业方向的学生对跨境电商运营和管理的认知并提高其技能。因此,教材的编写以应用为目的,以实操为导向,结合丰富的案例和真实的跨境电商材料,以及跨境电商操作的实际流程,全面提高跨境电商从业人员的英语能力。

本教材具有以下特点:

1. 知识体系的系统性

在广泛征求行业专家、教材专家及一线教师的建议后,编写组确立了“以专业为背景培养英语应用能力,以英语为载体传授专业知识”的编写原则,以“基于岗位工作过程,反映典型工作任务”为编写思路,注重英语应用能力培





养, 兼顾专业知识的系统性。本教材的知识体系覆盖跨境电商概述、常见跨境电商平台介绍及跨境电商售前、售中和售后等各个环节。

2. 教学内容的实践性

本教材的编写兼顾了高等职业教育的高等性和职业性的双重特点, 在教学内容的选取和设计上, 重视专业知识和能力教学, 同时也注重教学内容的实践性。基于岗位工作过程, 教材分为 8 个章节, 包括跨境电商概述、跨境电商平台简介、产品信息、店铺描述、网络营销、售前咨询、售中服务和售后服务。教学内容基本能够满足岗位工作中对英语应用能力培养的需要, 恰当地处理了学校教材与岗培教材的关系。

3. 教学内容的灵活性

各学校开设的跨境电商英语课程的周学时数不完全统一, 有些开设一学期的课程, 也有些分两学期开设; 有些每周 2 学时, 也有些每周 4 学时。经过充分讨论, 本教材以实践性知识为主进行设计, 部分内容上课教师可以在课时范围之内自行选取合适材料进行讲解。并且本教材也适合企业对某个专门模块进行培训和强化。

4. 教学设计的新颖性

本教材的教学设计满足了课堂教学的相关理论和实践要求, 并且结合了最新的跨境电商实操的技能要求和跨境电商平台运营要求, 以及相关外语学习特点和高职学生学习特点。本教材注重对最新的跨境电商相关资料的补充, 提高学生跨境电商实操能力和对跨境电商相关知识的了解。另外, 教学设计还旨在引导课堂教学改革, 充分发挥学生的学习主体性。每个章节包括教学目标、课程内容、常用词汇句型、技能训练和实操训练。

本教材在编写过程中得到了很多一线教师和专家的帮助和指点。教材体例的确定听取了许多教学一线教师的意见, 教学内容的选取与论证接受了许多行业专家的建议, 教学内容的组织与安排得到了教材编写专家的指点, 教学设计的安排受到了语言教学专家的启发, 在文稿的审读环节还得到了外语专业教师的大力支持。另外本书在编写过程中参阅了大量网络资料, 同时也借鉴了国内很多同行和其他跨境电商英语教材的精华, 在此对相关材料的作者表示真挚的谢意。

本书由无锡城市职业技术学院赵芝英、顾春江担任主编, 由无锡城市职业技术学院周莹、蒋伽丹、周楨、杜荣良担任副主编。

鉴于编者能力有限, 同时跨境电商发展日新月异, 疏漏之处在所难免, 诚望广大读者批评指正, 以待后期改正。

编 者

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Chapter 1

Introduction to Cross-border E-commerce

Objectives

- ☆ be able to understand what cross-border e-commerce is
- ☆ be familiar with the cross-border e-commerce in China
- ☆ be familiar with China's cross-border e-commerce pilot zones

Part 1 What Is Cross-border E-commerce

1. Definition of Cross-border E-commerce

Cross-border e-commerce refers to import and export trade by means of different electronic commerce ways in different customs territories. The narrow concept of cross-border e-commerce refers to cross-border retail network, making deals on different e-commerce platforms, by payment and delivery of goods through cross-border logistics. Cross-border network retailing is a new form of trade generated by the development of Internet to a certain stage.

With the help of the Internet, transactions are reached, payment and settlement are carried out, and goods are delivered to consumers through cross-border logistics by means of express mail, small bags and other mails.

According to the type of interaction, the main modes of cross-border e-commerce can be divided into B2B, B2C, C2C and so on. Among them, B2C and C2C are both facing the end consumer, so they can be collectively referred to as cross-border network retail.

2. Classification of Cross-border E-commerce

(1) Based on commodity flow direction. According to the flow of goods, the business model of cross-border e-commerce can be divided into import cross-border e-commerce and export cross-border e-commerce.

The import cross-border e-commerce refers to the cross-border e-commerce engaged in



commodity import business. Specifically, it refers to the whole process of selling overseas commodities to the domestic market through cross-border e-commerce platform channels to complete business transactions. The representative enterprises are Tmall Global, JD International, Yangmatou and Xiaohongshu. The origin of import cross-border e-commerce is from the actions of purchasing on behalf of others. B2C import cross-border e-commerce has developed rapidly. At present, the categories of imported products are mainly concentrated on clothing, bags, milk powder and cosmetics. The rapid development of import cross-border e-commerce is mainly due to people's pursuit of quality, safety and high-cost performance under the upgrading of national consumption, as well as the opening up of cross-border logistics, payment and other links.

Export cross-border e-commerce refers to the direct selling of goods by domestic sellers to overseas buyers. Generally, foreign buyers visit the online stores of domestic merchants, and then place an order and complete the payment, and the domestic sellers send goods to foreign buyers through international logistics.

(2) Based on business model. According to the business model, the cross-border e-commerce business model can be divided into four categories: B2B cross-border e-commerce, B2C cross-border e-commerce, C2C cross-border e-commerce and F2C cross-border e-commerce.

B2B cross-border e-commerce is also known as business to business cross-border e-commerce, a business model for foreign trade enterprises to exchange products, services and information via the Internet. The end customers of B2B cross-border e-commerce enterprises are enterprises or enterprise groups. At present, the transaction scale of B2B cross-border e-commerce market accounts for 90% of the total transaction scale of China's cross-border e-commerce market. Representative enterprises mainly include DHgate, Made-in-China, Alibaba and Global Resources.

B2C cross-border electronic commerce refers to the online retail activities carried out by cross-border e-commerce enterprises for individual consumers, and its end customers are individuals. At present, the proportion of the transaction scale of B2C cross-border e-commerce market in the total transaction scale of China's cross-border e-commerce market is increasing. Representative B2C cross-border e-commerce enterprises mainly include Amazon, AliExpress, LightInTheBox, and Milanoo.

C2C cross-border electronic commerce refers to a business model in which individual sellers publish the information of products, services and sold prices, and individual buyers screen, and finally reach the transaction and payment settlement through the cross-border e-commerce platform, and goods are delivered and the transaction is completed through cross-border logistics. The end customers in this model are individual consumers and sellers are also individual sellers. Representative C2C cross-border e-commerce enterprises mainly include AliExpress and eBay.

F2C refers to the cross-border e-commerce model directly facing consumers from factories,

which is an emerging model at present. F2C mode directly sends the products from the processing plant to consumers, which can be understood as the direct sales of products by the factory with the help of network platforms.

F2C makes it possible for consumers to place orders from factories online directly, which can be considered as an upgraded version of B2C mode. The biggest advantages of F2C are strong offline industry support, effective whole process quality control and rapid market response, which are unmatched by B2C cross-border e-commerce.

(3) Based on service type. According to the type of service, the business model of cross-border e-commerce can be divided into information service platform and online trading platform.

The information service platform mainly provides an online marketing platform for domestic and foreign member merchants, transmits the commodity or service information of suppliers or purchasers and other merchants, and promotes both parties to complete the transaction. Its representative enterprises mainly include Alibaba International, Global Resources and Made-in-China.

Online trading platform means that it can provide information display of enterprises, products, services and other aspects, and it also allows the seller and the buyer to complete the transaction online. It is a platform on which the whole shopping chain links can be completed, such as search, consultation, comparison, order placement, payment, logistics and evaluation. At present, the online trading platform model has gradually become the mainstream model of cross-border e-commerce. Its main profit model includes charging commissions and exhibition fees. Representative enterprises include DHgate and Milanoo.

3. Benefits of Cross-border E-commerce

Cross-border e-commerce has taken the entire world by storm as it is growing rapidly and has sprung up like never before. The merchants can now sell their products to their customers that are located in different countries. With the advent of the Internet, it is increasingly easy to become a global seller and enjoy the cross-border e-commerce benefits. The number of online shoppers is increasing day by day due to the existence of international e-commerce. Thus, the following are some of the benefits of cross-border e-commerce that can help the business reach out to the potential customers globally.

(1) International expansion

Cross-border e-commerce benefits the sellers, both retailers and brands as they get the opportunity to expand their business into demographics with a burgeoning economy. The domestic e-commerce retailers can expand their business and achieve market penetration. They get an opportunity for selling products internationally throughout the globe.

(2) Increased revenue

With cross-border e-commerce, the seller gets the chance to penetrate into the international



market. Once they trade in the international market, the brand gets more recognition, which eventually results in higher demand. So the sellers get an opportunity to increase their revenue in the international market.

(3) Brand awareness

Cross-border e-commerce benefits the sellers by improving their brand awareness in the international market. If sellers offer unique products to their audiences that abide by their needs and requirements, the sellers are increasing their brand awareness and recognition that help to create a global brand. Cross-border e-commerce also opens up the possibility to customise the product that suits the different market needs.

(4) maximising sales of low-demand domestic e-commerce products

At times, a product that is not famous in domestic e-commerce may have a high demand in other markets. Cross-border e-commerce is a platform for best products to sell internationally. Hence, the seller is enabled to sell a product in the international market that has low value or recognition in the domestic market.

(5) Increased access to end customers

By reducing the end selling price, you will be able to attract more customers in the international market who have traditionally been controlled by distributors earlier. In this way, the sellers will be able to drive higher sales and have a greater share of the profit margin.

(6) Building a good customer relationship

If the customer trusts the sold product, he/she will automatically develop faith in its brand, which will help in building a good customer relationship. Genuine and good quality product offered at the affordable and competitive price will facilitate the customers shopping with the brand frequently.

(7) Increased business sustainability

Cross-border e-commerce is a growing and emerging platform today, with increasing recognition worldwide. Therefore the sellers don't have to worry as their brand will sustain in the international market with more awareness and popularity among the customers.

4. Global Cross-border B2C E-commerce

A few years ago, less than a quarter of sales were made online. However, due to the global pandemic, the adoption of e-commerce has rapidly become the norm and is expected to reach 25% of all retail sales by 2025.

Global e-commerce sales are anticipated to continue rising and accumulate a larger and larger retail market share. It is estimated online retail sales will hit \$ 6.17 trillion in 2023, with e-commerce making up 22.3% of those sales.

On a country-by-country basis, China will continue to lead the way in the global e-commerce

market. Sales are expected to grow at a compound annual growth rate of 11.6% between 2022 and 2025, reaching a staggering \$ 3.3 trillion in 2025.

So what should you be looking out for as e-commerce continues to grow across the globe? Here are five of the most important trends.

(1) Supply chain fortification

It is no secret that COVID-19 had a major impact on supply chains, causing significant disruption. Just-in-time supply chains broke across the globe during the pandemic, which severely hampered the movement of goods and forced companies to invest significantly into strengthening their logistics processes.

These issues have highlighted the problem of just-in-time supply chains. Global importers, exporters and brands will seek to strengthen supply chains, whether that's outsourcing operations to logistics companies, seeking consulting advice or building their own in-house supply chain.

(2) Social commerce and mobile shopping

As mentioned already, COVID-19 had a major impact on e-commerce trends worldwide. Brick-and-mortar stores were forced to close overnight, which resulted in many more shoppers heading online to make purchases.

This forced shift in consumer habits significantly accelerated the move to online shopping by as much as five years. Mobile commerce also grew as a result and is expected to increase significantly year over year.

5G wireless, shopping apps, and social shopping are all set to make mobile commerce easier than ever. Social commerce is anticipated to triple by 2025, and almost half of Chinese consumers are already shopping via social media.

(3) BNPL (buy now, pay later) dominance

The BNPL payment method doesn't look like it is going anywhere. It's already a popular payment option in the UK as well as other global markets like the US and Australia.

Klarna, one of the largest BNPL brands, reported a significant increase in transitions on their platform in 2021, with more brands adopting it every week. Given soaring inflation, a crisis of living cost and the prospect of a recession, expect BNPL to become a common theme on e-commerce checkouts worldwide.

(4) Virtual shopping

Don't bet against the future of shopping becoming virtual. The metaverse has the potential to remove borders for consumers and allow people worldwide to try out products in the metaverse.

The blurring of digital and physical retail is nothing new. We have already seen brands like Gucci and Nike host fashion shows within popular online games such as Roblox, and Adidas launched its own NFT collection. AR and VR are also becoming increasingly common within a retail setting.



(5) E-commerce growth in the Asia-Pacific region

One major area that is set to see significant e-commerce growth is the Asia-Pacific region. So it is estimated that retail e-commerce sales in this area will surpass the sales made in the rest of the world.

This rapid growth is due to significant technological advancement and urbanisation occurring in countries such as Malaysia, Singapore, and the Philippines.

That is not to mention the e-commerce sales anticipated in China. In 2021, China's e-commerce sales were valued at \$ 2.1 trillion, over double the figures estimated in the US.

Words and Phrases

1. generate ['dʒenəreɪt] *v.* 产生, 发生; 引起
2. transaction [træn'zækʃn] *n.* 交易; 办理, 处理
3. settlement ['setlmənt] *n.* 结算; 解决; 协议
4. collectively [kə'lektɪvli] *adv.* 集体地, 共有地, 共同地
5. flow [fləʊ] *n.* 流动; 涨潮; 流; 流量 *v.* 流动; 涌出; 飘动
6. individual [ˌɪndɪ'vɪdʒuəl] *adj.* 单独的; 一个人的; 独有的 *n.* 个人, 个体
7. via ['vaɪə] *prep.* 经由, 通过
8. transmit [træns'mɪt] *v.* 传送; 传染; 传达
9. advent ['ædvent] *n.* 出现, 到来
10. access ['ækses] *n.* 入口, 通道; 获得的机会, 使用权
11. staggering ['stægərɪŋ] *adj.* 惊人的; 令人难以相信的
12. metaverse ['metəvɜ:s] *n.* 虚拟世界

Key Sentences

1. Cross-border e-commerce refers to import and export trade by means of different electronic commerce ways in different customs territories.

跨境电子商务是指在不同的关境内, 通过不同的电子商务方式进行的进出口贸易。

2. B2C cross-border electronic commerce refers to the online retail activities carried out by cross-border e-commerce enterprises for individual consumers, and its end customers are individuals.

B2C 跨境电子商务是指跨境电子商务企业为个体消费者开展的在线零售活动, 其终端客户为个人。

3. Once they trade in the international market, the brand gets more recognition, which eventually results in higher demand.

一旦他们(售货商)在国际市场上进行交易, 该品牌就会获得更多的认可, 最终导致更高的需求。

4. On a country-by-country basis, China will continue to lead the way in the global e-commerce market. Sales are expected to grow at an compound annual growth rate of 11.6% between 2022 and 2025, reaching a staggering \$ 3.3 trillion in 2025.

在各国基础上，中国将继续引领全球电子商务市场。预计 2022 至 2025 年间，销售额将以 11.6% 的年复合增长率增长，2025 年将达到惊人的 3.3 万亿美元。

5. Given soaring inflation, a crisis of living cost and the prospect of a recession, expect BNPL to become a common theme on e-commerce checkouts worldwide.

考虑到通胀飙升、生活成本危机和经济衰退的前景，“现在就买、以后付款”将成为全球电子商务结账的共同主题。

Skill Practice

1. Read the passage and answer the following questions.

- (1) What is the classification of cross-border e-commerce?
- (2) What are the benefits of cross-border e-commerce?

2. Complete the following sentences with the words or phrases in the box. Change the form if necessary.

advent
benefit

overseas
by means of

replace
channel

refer to
commodity

(1) Cross-border e-commerce _____ import and export trade _____ different electronic commerce ways in different customs territories.

(2) In cross-border e-commerce, electronic computer communication records _____ a series of paper transaction documents.

(3) Many brokers were charged with cheating customers in _____ trades.

(4) Import cross-border refers to the whole process of selling _____ commodities to the domestic market through cross-border e-commerce platform _____ to complete business transactions.

(5) With the _____ of the Internet, it is increasingly easy to become a global seller and enjoy the cross-border e-commerce _____.

Further Practice

Do you know the differences between cross-border e-commerce and traditional foreign trade?



Part 2 Cross-border E-commerce in China

1. Current Situation of Cross-border E-commerce in China

In China, cross-border e-commerce holds a specific distinction. Through cross-border e-commerce platforms, international companies are able to sell their products to Chinese customers at reduced duty fees, without needing a Chinese business license. In the last few years, the Chinese government has implemented numerous policies and initiatives to accelerate the growth of cross-border e-commerce, such as increasing pilot zones, cutting down taxes and tariffs, and expanding retail import lists.

These favourable policies, along with the increased purchasing power of the growing Chinese middle class, have helped turn cross-border e-commerce into a booming industry in China. According to *China Internet Watch*, in the first quarter of 2021, total cross-border e-commerce imports totaled 138.7 billion *yuan* (\$ 21.10 billion), a year-on-year increase of 15.1%.

Data from Chinese customs showed that the country's import and export scale of the cross-border e-commerce increased nearly tenfold in the past five years, and its share in foreign trade rose from less than 1% in 2015 to 4.9 % in 2021.

The import and export scale of the cross-border e-commerce reached 1.62 trillion *yuan* (\$ 226.8 billion) in 2020, surging 25.7 percent year-on-year, and the figures hit 1.92 trillion *yuan* in 2021, an increase of 18.6 percent from a year earlier, realising a rapid growth for two consecutive years. In the first six months of 2022, the import and export transaction volume of the cross-border e-commerce grew 28.6 percent year-on-year to maintain steady and rapid growth.

As to small and medium-sized e-commerce platforms in China, they maintain an annual growth rate of 30 percent, according to a report from the China National Intellectual Property Administration.

In Jiangsu Province, the scale of cross-border e-commerce business has increased by more than four times annually in the past three years. Over 90 cross-border e-commerce industrial parks and incubation bases have been built, and more than 280 overseas warehouses have been set up covering key markets such as in countries and regions participating in the Belt and Road Initiative.

The cross-border e-commerce has become a strong new driving force to stabilise the foreign trade under the COVID-19 pandemic. The cross-border e-commerce has significantly lowered the specialisation threshold in international trade, enabling a large number of small and micro entities to become new trade operators.

The cross-border e-commerce is also a new path to promote Chinese people in consumption upgrading. Its characters of decentralisation and globalisation can meet consumers' needs for tailor-made products, said a report from China Council for the Promotion of International Trade.

Logistics is a key factor to cross-border e-commerce services on timeliness and stability. In recent years, innovative models are emerging in the logistics, such as building overseas warehouses, return centre warehouses and warehouses storing high-quality goods for export. The comprehensive service complex formed, including warehousing, logistics, customs declaration and clearance, return and exchange, processing and maintenance, packaging and distribution.

Data from the Ministry of Commerce showed that the number of the overseas warehouses surpassed 2,000 and the area exceeded 16 million square metres, currently.

2. What Drives Cross-border E-commerce in China

Over the years, the Chinese government's support for the cross-border e-commerce industry has remained strong, and policies are likely to be further relaxed. China is expanding the cross-border e-commerce system because it is more regulated and taxed, compared to the gray market's purchases via "daigou". The Chinese government is indeed trying to make it easier to protect Chinese consumers from fake goods.

It is reasonable to remain positive on the outlook for the industry, and many new opportunities will arise, as the economy will soar again in China, after the COVID-19 outbreak that has greatly contributed to the rising use of e-commerce platforms. International brands and retailers who remain flexible and open-minded will certainly be able to succeed in this very competitive but yet lucrative market. Figure 1-1 shows the reasons why Chinese consumers buy through cross-border e-commerce.

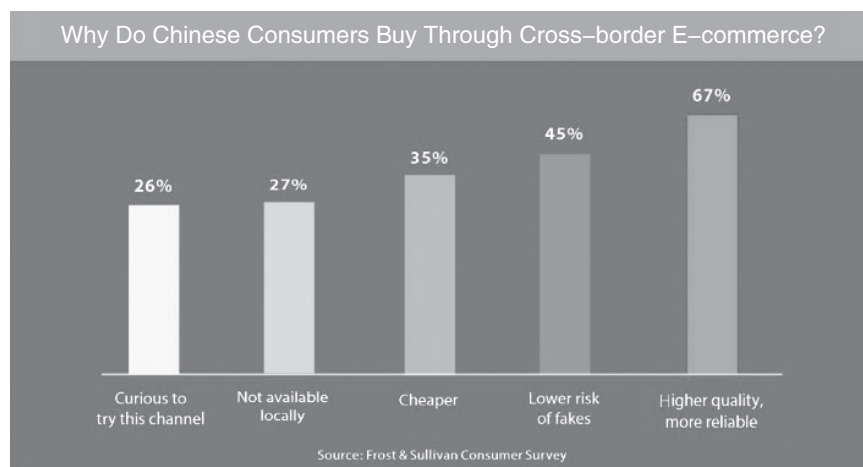


Figure 1-1 Drives of Cross-border E-commerce in China

3. China's Cross-border E-commerce Pilot Zones

Cross-border e-commerce activities of purchasing or selling products via online shopping across national borders are gaining momentum in China.

To fuel this engine of China's import and export growth, the government supports for



accelerating the growth of cross-border e-commerce and enhancing the country's international shipping capacity in the 2020 Government Work Report.

(1) China's comprehensive pilot zones. By 2022, the State Council has approved seven batches of 165 comprehensive pilot zones for cross-border e-commerce (CBEC pilot zones), covering almost all the provinces. Most zones are located in regions like Beijing (1), Shanghai (1), and the provinces of Guangdong (21), Zhejiang (12), Jiangsu (13), Shandong (9), and Fujian (6).

The CBEC pilot zones are designed to boost China's import and export businesses (especially export). As China has been putting much effort into upgrading its manufacturing infrastructure, it is seeking opportunities to export products with higher value and margins.

The CBEC can also help foster new industrial chains like cross-border logistics, cross-border financial payment, and supply-chain finance, adding impetus to China's economic growth.

At the micro level, the CBEC pilot zones are also enabling entrepreneurship, connecting domestic small and medium-sized companies (SMEs) and local industries with the world.

Many of the latest batches of comprehensive pilot zones for cross-border e-commerce are located in central and western China as well as the country's border areas. At present, more than 30,000 enterprises have registered on the online integrated service platform of the comprehensive pilot zone for cross-border e-commerce.

The first comprehensive pilot zone for cross-border e-commerce was established in Hangzhou, East China's Zhejiang Province. In past seven years, the city has fostered 49,000 cross-border e-commerce sellers, registered more than 2,000 overseas trademarks, and the trade volume of the cross-border e-commerce reached over 100 billion *yuan* by 2022.

(2) Import duties and taxes. Under certain single and annual transaction limits, retail imported goods on the "CBEC positive list" are deemed as duty-free, and the import value-added tax (VAT) and consumption tax (CT) are temporarily levied based on 70 percent of the statutory tax payable.

Since January 1, 2019, the government has increased the duty-free quota on a single transaction from RMB 2,000 (\$ 291.6) to RMB 5,000 (\$ 729) and the annual quota per person from RMB 20,000 (\$ 2,916.2) to RMB 26,000 (\$ 3,791) for retail imports. Over these limits, consumers will need to pay full general import taxes, including tariff, VAT, and CT.

If the customs value of a single product exceeds the single transaction limit of RMB 5,000 (\$ 729) but less than the annual transaction threshold of RMB 26,000 (\$ 3,791), the item can still be imported via the CBEC retail channel. However, tariff, import VAT, and CT will be levied in full and the transaction amount must be included in the total annual transaction amount.

Individual customers are the import taxpayers. But the e-commerce service providers or the logistics companies, as the case may be, will act as the withholding agent and pay tax on behalf of individual customers.

For goods mailed into the country by individuals, the electronic information of which can't be accessed by the Customs, the parcel tax will be levied. Since April 2019, the parcel tax has been reduced to 13 percent, 20 percent, or 50 percent, depending on the type of goods and can be exempted if the tax is less than RMB 50 (\$ 7.07). For a single transaction exceeding a certain limit — RMB 1,000 (\$ 141.3) for mailed item from abroad or RMB 800 (\$ 113) for items from Hong Kong, Macao, or Taiwan, goods must be cleared and subject to general import taxes (Tariff, VAT, and CT), or they will be returned, just as shown in Table 1-1.

Table 1-1 Cross-border E-commerce Retail Importation Tax Rules

Cross-border E-commerce Retail Importation Tax Rules			
Applicable scope		CBEC retail imports, the electronic information of which can be assessed by the Customs	
Applicable taxes and rates		Tariff: zero rate for the moment; VAT and CT charged at 70% of normal rates	Parcel tax at 13%, 20%, and 50%, depending on the types of goods
Transaction limits	single	RMB 5,000	RMB 1,000 for mailed items RMB 800 for products delivered from HK, Macao and Taiwan
	annual	RMB 26,000	No limits
Applicable taxes for transactions over limits		General import taxes (all VAT, and CT)	General import taxes (Tariff, VAT, and CT) Parcel tax still applies for single inseparable items over limit
Exemptions		Exemptions where tax payable is below RMB 50	

Words and Phrases

1. tariff ['tærɪf] *n.* 关税
2. scale [skeɪl] *n.* 程度, 范围, 规模
3. incubation [ˌɪŋkju'beɪʃn] *n.* 孵化
4. fake [feɪk] *adj.* 假的 *n.* 骗子; 假货; 欺骗
5. positive ['pɒzətɪv] *adj.* 积极乐观的
6. flexible ['fleksəbl] *adj.* 可变通的; 灵活的; 柔韧的; 易弯曲的
7. lucrative ['lu:kɹətɪv] *adj.* 赚大钱的; 获利多的
8. pilot zone 试验区
9. transaction volume 交易量
10. intellectual property 知识产权
11. the Belt and Road Initiative 一带一路



Key Sentences

1. The import and export scale of the cross-border e-commerce reached 1.62 trillion *yuan* (\$ 226.8 billion) in 2020, surging 25.7 percent year-on-year, and the figures hit 1.92 trillion *yuan* in 2021, an increase of 18.6 percent from a year earlier, realising a rapid growth for two consecutive years.

2020 年跨境电子商务进出口规模达到 1.62 万亿元 (2,268 亿美元), 同比增长 25.7%, 2021 达到 1.92 万亿元, 同比增长 18.6%, 实现连续两年快速增长。

2. Logistics is a key factor to cross-border e-commerce services on timeliness and stability. In recent years, innovative models are emerging in the logistics, such as building overseas warehouses, return centre warehouses and warehouses storing high-quality goods for export.

物流是跨境电子商务服务时效性和稳定性的关键因素。近年来, 物流领域出现了创新模式, 如建设海外仓库、退货中心仓库和用于出口的优质货物仓库。

3. At the micro level, the CBEC pilot zones are also enabling entrepreneurship, connecting domestic small and medium-sized companies (SMEs) and local industries with the world.

在微观层面, CBEC 试验区用于促进创业, 将国内中小企业和当地产业与世界联系起来。

4. Since April 2019, the parcel tax has been reduced to 13 percent, 20 percent, or 50 percent, depending on the type of goods and can be exempted if the tax is less than RMB 50 (\$ 7.07).

自 2019 年 4 月以来, 包裹税已降低至 13%、20% 或 50%, 具体取决于货物类型。如果税额低于 50 元人民币 (或 7.07 美元), 则可以免税。

Skill Practice

1. Read the passage and answer the following questions.

- (1) What drives cross-border e-commerce in China?
- (2) What are China's Cross-border E-commerce pilot zones?

2. Translate the following sentences into English.

- (1) 在跨境电商网站上销售之前, 你需要考虑你的货物准备情况。(take... into account)
- (2) 中国政府实施了多项政策和举措, 以加快跨境电子商务的发展。(implement numerous policies and initiatives)
- (3) 消费者往往更容易在网上消费。(online)
- (4) 随着跨境电商试验区的增加, 中国跨境电商市场将进一步扩大。(further expand)
- (5) 跨境电商不仅包括跨境商品流通, 还包括相关的物流、金融、信息、支付等配套服务。(logistics, other supporting services)

Further Practice

Compare the latest development of cross-border e-commerce in China and other countries in the world with the help of Internet and give a brief presentation to your classmates.