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Compliance Construction in Cross-border E-commerce and Its Empowerment of County-level Economy: A Case Study of Huizhou, Guangdong

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Abstract

This paper explores the integration between compliant operation of SMEs in cross-border e-commerce and high-quality county-level economic development in Huizhou, Guangdong. Taking Boluo County's high-tech industrial belt as the research area, this study adopts a mixed research method of questionnaires, in-depth interviews, field visits and case studies to examine enterprises' compliance status in intellectual property, finance, taxation and platform rules. It concludes that local enterprises have awakened compliance awareness but lack practical capacity, face released policy dividends with poor adaptation, and possess sound industrial foundations alongside weak supporting services. Key challenges include talent shortage, high compliance costs, unbalanced regional services and difficulties in cross-border rule adaptation, with obvious compliance differentiation in regions, operation models and industries. This study constructs a three-dimensional framework of enterprise self-regulation, county empowerment and government-enterprise-university coordination. It proposes differentiated services and targeted policies to form low-cost compliance paths, providing a replicable reference for Guangdong's county-level foreign trade upgrading and high-quality economic development via cross-border e-commerce compliance.

Keywords Cross-border e-commerce; Compliance management; County-level economy; High-quality development; Huizhou

1 Introduction

Against the backdrop of the new development pattern of the "dual circulation" and the in-depth advancement of the "High-Quality Development Project for Hundred Counties, Thousand Towns and Ten Thousand Villages", cross-border e-commerce has become a core engine for the transformation and upgrading of Guangdong's foreign trade and a new growth track for county-level economic development. As an important manufacturing base in the Guangdong-Hong Kong-Macao Greater Bay Area and the China (Huizhou) Cross-Border E-Commerce Comprehensive Pilot Zone, Huizhou has formed a development pattern featuring deep integration between characteristic industrial belts and cross-border e-commerce,

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including women's footwear in Huidong, guitars in Huiyang, electronic information in Zhongkai, and high-tech industries in Boluo, relying on its "2+1" modern industrial clusters. By the end of 2025, Huizhou had 185 registered cross-border e-commerce enterprises, and the export volume of county-level cross-border e-commerce accounted for 68% of the city's total cross-border e-commerce exports, making it a core pillar of county-level economic growth [1].

At the policy level, the state has continuously optimized cross-border e-commerce supervision and fiscal and taxation policies. Regulatory models such as 9610, 9710, and 9810 have been implemented effectively, while new policies including "tax exemption for non-invoiced transactions" and "preliminary tax refund" have injected impetus into enterprises' compliant overseas expansion[2]. However, global cross-border e-commerce regulation is becoming increasingly stringent. Dynamic changes in policies such as the EU GPSR and GDPR, adjustments to U.S. tariff policies, as well as domestic regulations on data security and intellectual property protection have continuously raised compliance risks faced by small and medium-sized cross-border e-commerce enterprises. In practice, most small and medium-sized cross-border e-commerce enterprises in Huizhou are industry-trade integrated entities or small-scale operators, which generally show a tendency of "emphasizing operation over compliance". Compliance risks have become a key bottleneck restricting their growth and the high-quality development of the county-level economy.

This paper is going to systematically sort out the compliance status of small and medium-sized cross-border e-commerce enterprises in the four county-level industrial belts of Huizhou in core fields, and accurately identify the differentiated compliance characteristics between B2B and B2C models, different industries, and different counties.

Finally, this paper is going to construct a cross-border e-commerce compliance development system suitable for the industrial characteristics of Huizhou counties, and put forward specific and feasible paths for enterprise compliance optimization as well as suggestions for county-level service empowerment, so as to provide references for government decision-making, enterprise practice and industrial development.

2 Literature Review

Domestic research on cross-border e-commerce compliance has developed rapidly along with the construction of comprehensive pilot zones, forming three core directions: policy interpretation, risk identification, and countermeasure suggestions.

Song Yaowen (2021) focused on the import sector and argued that the current compliance situation of domestic cross-border e-commerce is characterized by high compliance costs, shortage of professional talents, and difficulties in policy adaptation, which are common to export-oriented cross-border e-commerce, providing a reference perspective for this study [3].

In the field of legal and tax compliance, research focuses on legal and tax risks of cross-border e-commerce operators of different types (domestic, Hong Kong, and foreign). Against the backdrop of CRS and CFC rules, it analyzes the legal consequences of practices such as export through agency, private account collection, and tax avoidance via shell companies, emphasizing the importance of matching subject qualification with business scope and ensuring consistency between capital flow and business flow.

In terms of risk identification, Wu Chen (2024) pointed out that small and medium-sized cross-border e-commerce enterprises face five major compliance risks: intellectual property rights, finance and taxation, customs, data security, and platform rules. Moreover, risk priorities differ between B2B and B2C models — the B2B model focuses on compliance in international trade contracts and export tax rebates [4], while the B2C model emphasizes compliance with platform rules and digital marketing [5].

Regarding county-level cross-border e-commerce, existing achievements mostly focus on model innovation in traditional industrial belts such as women's footwear in Huidong and lighting in Zhongshan, with relatively fragmented research on compliance issues. Studies targeting Huizhou mostly focus on industrial

development at the municipal level, lacking systematic research on the compliance status of county-level industrial belts and failing to reveal differentiated compliance characteristics across different counties and models.

In case studies, domestic scholars mostly take large cross-border e-commerce enterprises as research objects, with insufficient case studies on small and medium-sized county-level technology enterprises (such as Sentelong), making it difficult to reflect the particularities of compliance development of county-level enterprises.

3 Questionnaire Survey

This study took 23 staff members from small, medium and micro cross-border e-commerce enterprises in Guangdong as samples, and conducted a comprehensive survey on enterprise operation fundamentals, compliance risk status of B2B and B2C businesses, response measures, core difficulties and government support needs. Combined with cross-analysis of questionnaire data, the following core research findings are obtained:

3.1 Dual-platform, Dual-market and Dual-model Balanced Operation

In terms of operating platform selection, the selection rate of overseas third-party platforms (Amazon, eBay, etc.) and domestic B2B platforms (Alibaba International Station, Global Sources, etc.) both reach 52.17%. Independent websites (43.48%) and social media e-commerce (30.43%) have become important supplements, forming a diversified layout of "equal emphasis on domestic and overseas platforms" for enterprises (see Figure 1a–c).

In terms of export markets, North America (78.26%) and Europe (73.91%) are the core mature markets, while the layout of emerging markets such as Southeast Asia (43.48%) and the Middle East (39.13%) is advancing steadily, showing significant market diversification.

In terms of business models, the proportions of B2B (52.17%) and B2C (47.83%) are basically equal, and the parallel development of the two models has become the mainstream operation form of small, medium and micro cross-border e-commerce enterprises in Guangdong.

3.2 Compliance Risks in Both B2B and B2C as a Business Norm

Overall, 73.91% of enterprises have encountered cross-border e-commerce compliance-related issues in the past year, while only 26.09% have never faced such problems. Compliance risks have shifted from "occasional incidents" to "normalized challenges" in daily business operations. Due to differences in business forms, core risk types between B2B and B2C are clearly differentiated: B2B compliance risks are mainly procedural risks, with import and export compliance (58.33%) and international trade contract compliance (50%) being the top two core risks, mainly reflected in business processes such as customs declaration and inspection, clause formulation, and partner verification.

For B2C, compliance risks center on substantive risks, with intellectual property compliance (72.73%) and product compliance (45.45%) accounting for a notably high proportion. These are mainly reflected in consumer-facing links such as infringement complaints, product certification, and Listing standardization. Platform rule compliance (36.36%) and tax compliance (36.36%) have also become important risk points for B2C enterprises.

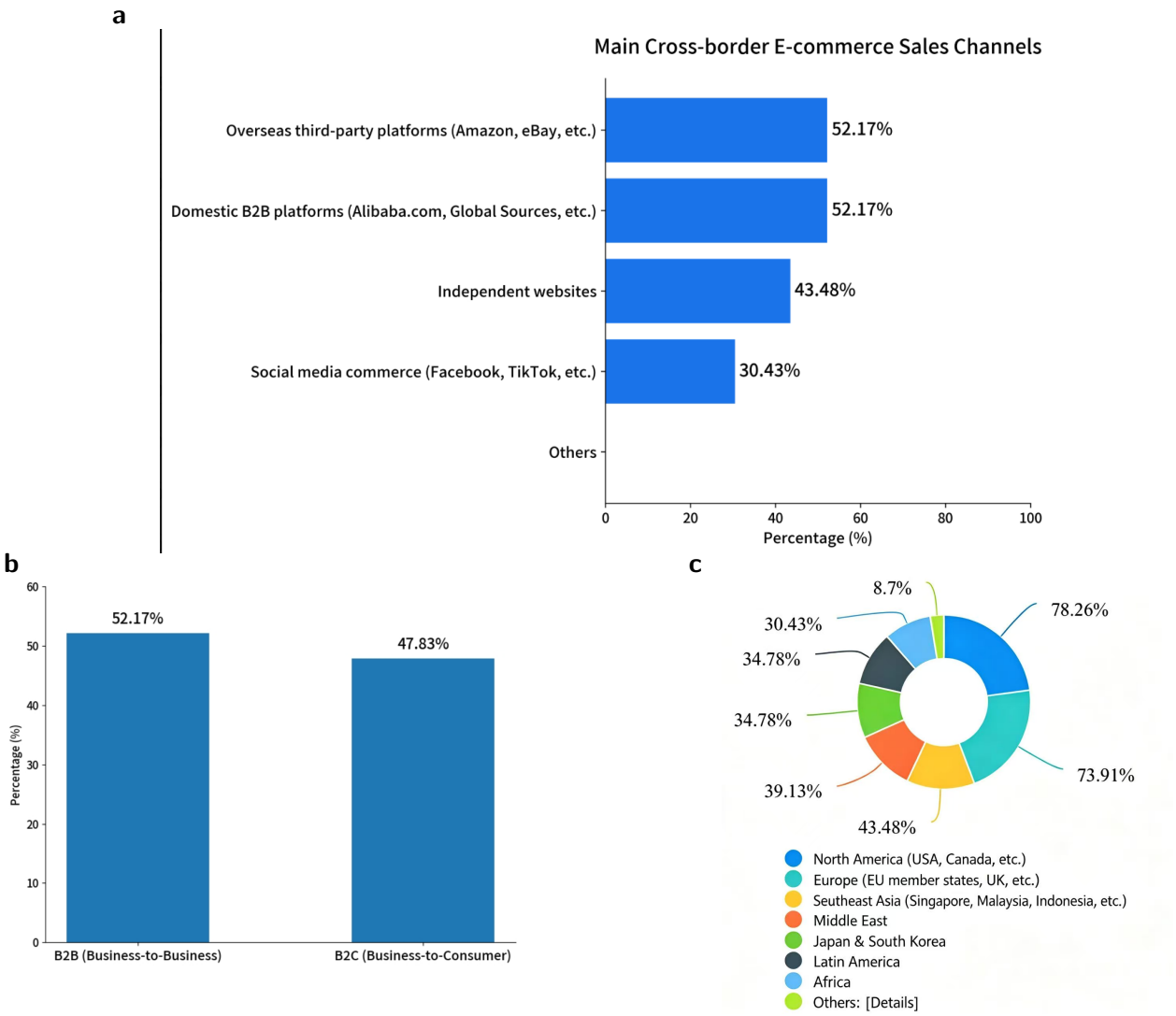


Figure 1: **a**, Main cross-border e-commerce sales channels. **b**, Core business models. **c**, Export markets of sampled enterprises.

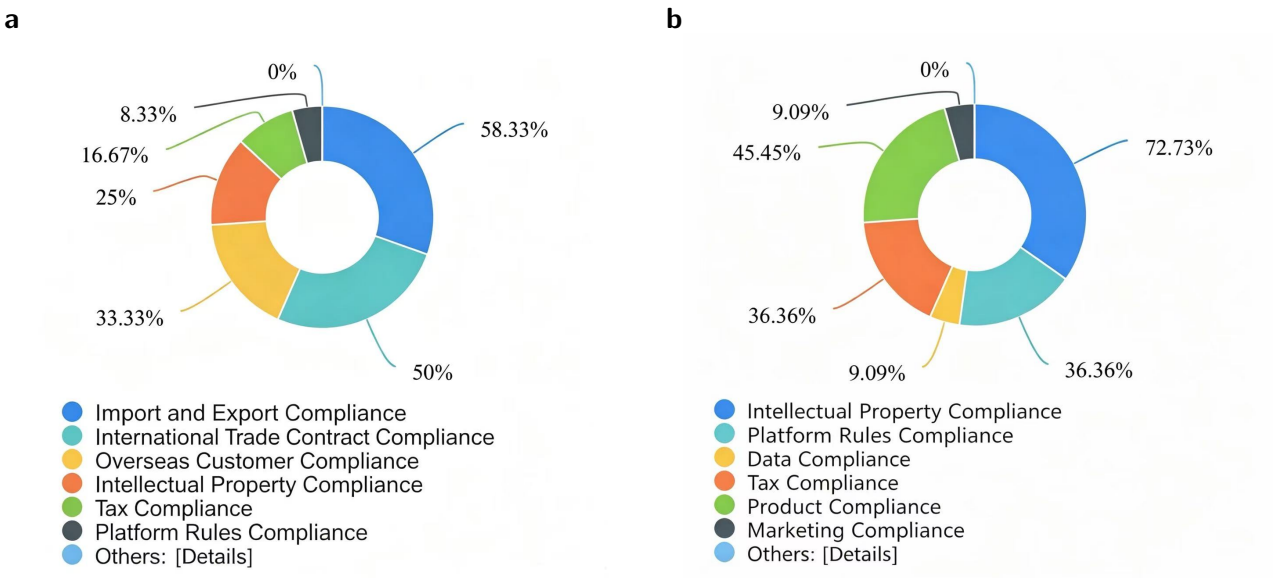


Figure 2: Main compliance risks reported by sampled staff. **a**, B2B enterprises. **b**, B2C enterprises.

3.3 Rising Compliance Awareness and Inadequate Digital Construction

For both B2B and B2C enterprises, basic compliance response systems have been established, and no enterprise reported "taking no compliance measures at all", indicating a general awakening of compliance awareness.

Through on-site visits and interviews with internal interns and staff of the business departments of Boluo District Sentron High-Tech Co., Ltd., Huizhou City, Guangdong Province, it was found that the company has established a relatively sound basic compliance management system, demonstrating distinct standardization and professionalism in compliance practice and framework construction.



Figure 3: Lobby of Guangdong Sentelong High-Tech Co., Ltd. (on-site photo).

B2B enterprises mainly adopt a dual model of "internal organization + external consultation", with equal proportions of enterprises setting up dedicated compliance positions/teams (58.33%) and engaging professional law firms/tax and finance institutions (58.33%).

B2C enterprises focus on internal organizational construction: 72.73% have established dedicated compliance positions/teams, and combine independent learning of platform rules (54.55%) and participation in professional training (45.45%) to form a response model of "internal improvement + external empowerment".

Overall, however, the digital and technological application in enterprise compliance response is insufficient. Only 41.67% of B2B enterprises use third-party tools for compliance detection, and the proportion for B2C enterprises drops to 27.27%, meaning the potential of technology-enabled compliance prevention and control has not been fully unleashed.

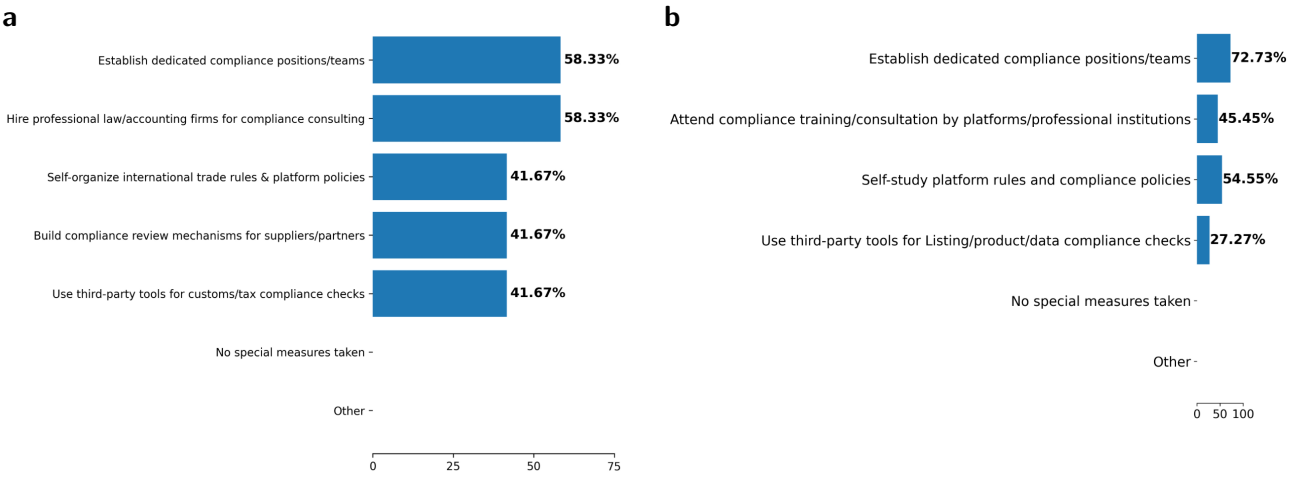


Figure 4: Compliance measures adopted by sampled enterprises. **a**, B2B enterprises. **b**, B2C enterprises.

3.4 Different Compliance Difficulties in B2B and B2C Operations

The core difficulties of compliance work for B2B enterprises focus on the difficulty of coordinating cross-border rules. 83.33% of enterprises believe that "trade rules and tariff barriers vary greatly among different countries, making it difficult to balance them", while the shortage of professional compliance talents who understand cross-border business (33.33%) and excessively high compliance consulting costs (16.67%) are secondary pain points.

The core challenges for B2C enterprises lie in policy timeliness and cost pressure: 81.82% of enterprises are faced with "rapid updates of platform/country compliance policies, making it difficult to keep up in real time", and 72.73% are troubled by "excessively high costs of compliance consulting/product certification".

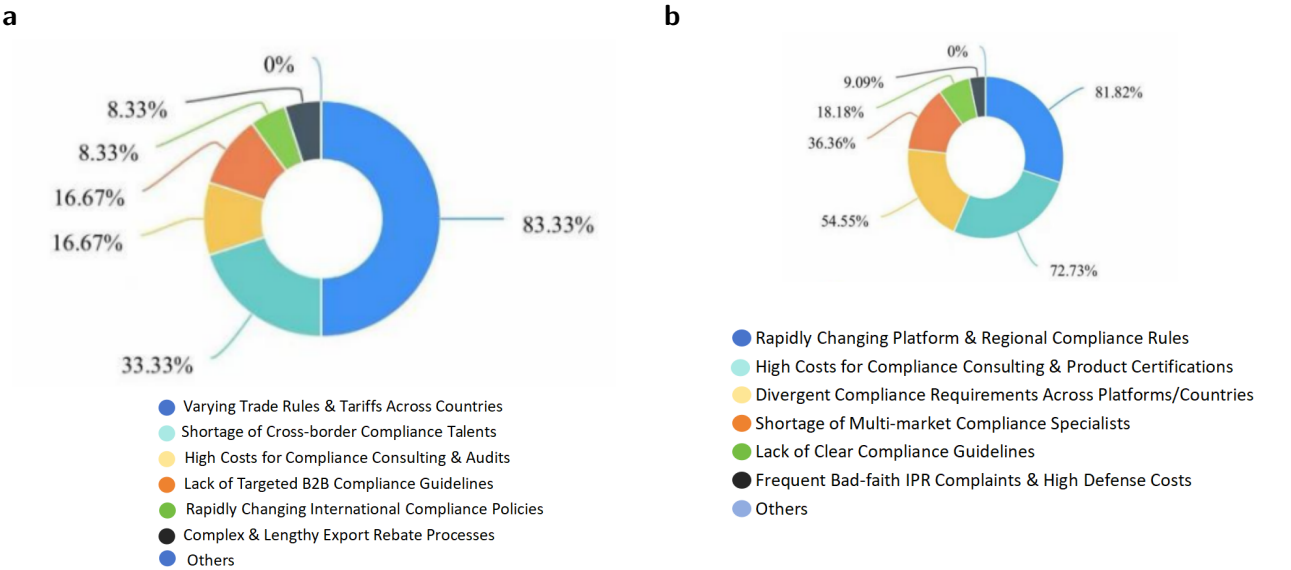


Figure 5: Distribution of difficulties in compliance practice. **a**, Sampled B2B enterprises. **b**, Sampled B2C enterprises.

Take Sentelong High-Tech Co., Ltd. of Boluo County, Huizhou City, Guangdong Province as an example, it faces practical development challenges. Affected by the general industry environment, the company encounters difficulties in recruiting professional talents and sustained high operating costs. Coupled with seasonal market fluctuations, higher requirements are placed on the flexibility of production and operation, further intensifying operational pressure. What's more, there remain detailed shortcomings in internal compliance management, among which the compliance training for interns is particularly prominent. The training content is overly broad, professional terminology is obscure, and it lacks pertinence

and practicality. It fails to meet actual operational needs or align with the company's practical compliance management requirements, thus becoming a weak link in the construction of the compliance system.

In a word, "divergent compliance requirements across platforms and countries" and "shortage of professional compliance talents" have become common bottlenecks for both B2B and B2C enterprises, reflecting the general shortcomings of small, medium and micro enterprises in integrating compliance resources and building professional capabilities.

3.5 Strong Demand for Government Compliance Support

The survey shows that enterprises have a strong and clear demand for dedicated compliance training and support provided by the government or professional institutions, and the demand intensity of B2C is significantly higher than that of B2B.

In terms of preferred support types, both B2B and B2C rank "information sharing" and "free or subsidized training and consulting" as core appeals, but with different focuses: B2B enterprises pay more attention to capacity building and process optimization, with more prominent demand for "school-enterprise cooperation to supply professional talents" and "simplified customs declaration, inspection and export tax rebate procedures". B2C enterprises focus more on service efficiency and cost control. 72.73% of enterprises hope to establish a platform compliance information sharing system and provide convenient channels for product certification and intellectual property rights protection. Their demand for risk early warning services (63.64%) is also higher than that of B2B enterprises. For example, internal feedback from Guangdong Sentelong High-Tech Co., Ltd. shows that the enterprise has shortcomings in refined compliance management, and the compliance training for interns is particularly problematic.

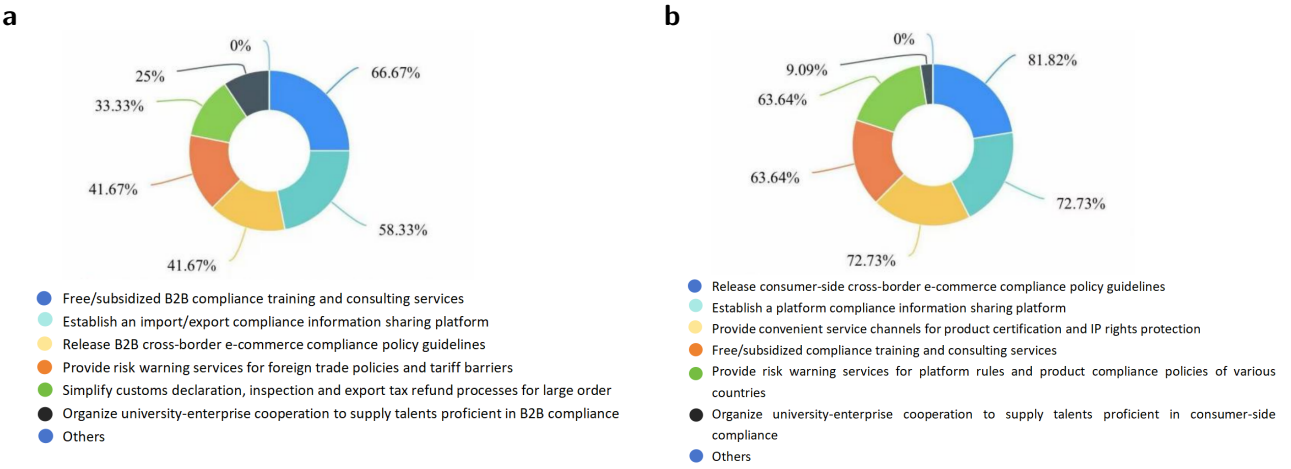


Figure 6: Types of compliance support expected from the government. **a**, Sampled B2B enterprises. **b**, Sampled B2C enterprises.

3.6 Differentiated Structure of Compliance Human Input

Enterprises show obvious structural differentiation in compliance human input: 34.78% of enterprises are staffed with 1–2 full-time compliance personnel, and 30.43% have a compliance team of more than 5 people, reflecting the high priority attached to compliance by leading enterprises.

However, 21.74% of enterprises still have no dedicated compliance staff, with compliance duties handled part-time by operational personnel. The compliance human resource allocation of these enterprises is clearly mismatched with the overall risk encounter rate of 73.91%, forming a weak link in compliance risk prevention and control.

Overall, the compliance construction of small, medium and micro cross-border e-commerce enterprises in Guangdong is at a stage of "awakened awareness but insufficient capacity". Typical enterprises

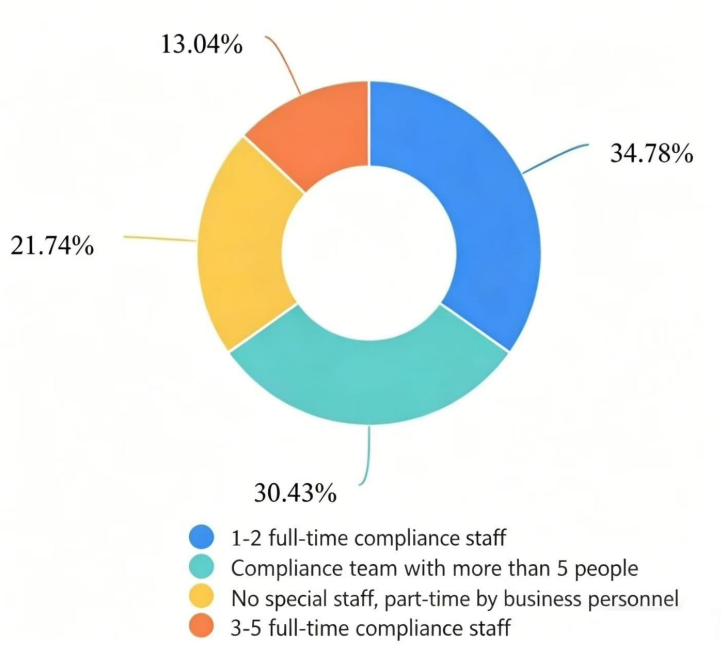


Figure 7: Human resource input in compliance among sampled enterprises.

such as Guangdong Sentelong High-Tech Co., Ltd. have initially built standardized compliance management systems in daily operation, but still face prominent practical pain points including defective refined internal management and imperfect intern compliance training, which fully reflects the common compliance dilemmas of local cross-border e-commerce entities. Constrained by factors such as limited resources and information asymmetry, enterprises urgently need to strengthen investment in compliance resources and establish a B2B+B2C dual-dimensional integrated compliance system. At the same time, the government should take measures including building a compliance information platform, reducing enterprise compliance costs, and strengthening the supply of professional talents, so as to form a government-enterprise collaborative pattern for improving compliance capabilities and promote the compliant and high-quality development of the industry.

4 Recommendations

Based on the survey results of the compliance status of small, medium and micro cross-border e-commerce enterprises in Guangdong, and in line with the core requirements of high-quality county-level economic development, this paper aims to solve compliance pain points through government-enterprise collaboration and empower industrial upgrading through compliance construction. In view of the characteristics of county-level industries and the actual development of enterprises, the following targeted policy and enterprise recommendations are formulated to promote the "compliant, large-scale and characteristic development" of the county-level cross-border e-commerce industry.

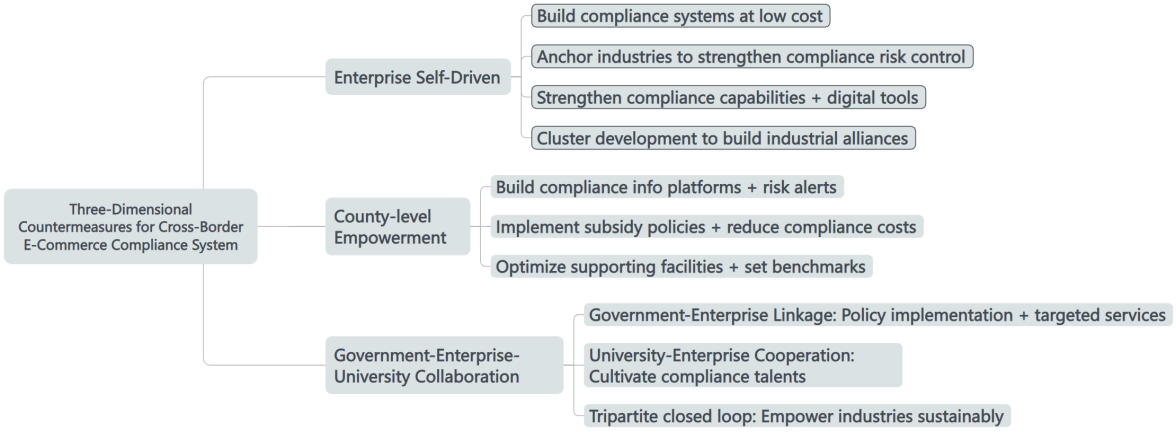


Figure 8: Three-dimensional countermeasure framework for improving compliance capabilities of small, medium and micro cross-border e-commerce enterprises in Guangdong: enterprise self-driven, county-level empowerment, and government-enterprise-university collaboration.

4.1 Policy Recommendations

County governments should position themselves as "service-oriented governments" and, considering local cross-border e-commerce enterprises are dominated by resource-limited small, medium and micro entities with weak compliance capabilities—exemplified by Boluo's Sentelong High-Tech, a typical county-level manufacturing and cross-border enterprise with basic compliance foundations yet facing talent and cost bottlenecks—focus on reducing costs, strengthening weaknesses, improving services, and optimizing the industrial ecosystem. A targeted county-level compliance support system shall be built to drive clustered and high-quality upgrading of the cross-border e-commerce industry via standardized compliance development.

4.1.1 Building a County-specific Compliance Service Platform to Solve Information Asymmetry

(1) Integrate provincial and municipal cross-border e-commerce compliance policy resources to launch a county-level information sharing platform, updating real-time trade rules, certification standards and tariff changes for core overseas markets. It shall deliver one-stop compliance guidance on customs declaration, taxation and intellectual property, addressing the information gap that restricts refined compliance operation for enterprises like Sentelong.
(2) Establish a county-level compliance risk early warning mechanism. For high-frequency problems such as intellectual property disputes, customs inspections, and platform penalties, typical cases will be collected and interpreted locally, and promptly distributed through the platform, WeChat groups, and offline seminars to help enterprises avoid risks in advance, realizing "prevention in advance, reminders during the process, and guidance after incidents".

4.1.2 Launching Low-cost Compliance Support Policies to Ease Enterprise Cost Pressure

(1) Set up a special fund for the compliance development of county-level cross-border e-commerce. Provide proportional subsidies for expenses related to product CE/FDA certification, intellectual property registration, and compliance consulting, and offer special incentives for enterprises using third-party compliance tools or building internal compliance systems, significantly lowering the financial threshold for small, medium and micro enterprises. This will effectively relieve the sustained high operating cost pressure plaguing Sentelong and other local manufacturing cross-border enterprises.
(2) Introduce a county landing plan for compliance service institutions. Through government procure-

ment and investment promotion, attract professional law firms, fiscal and tax agencies, and compliance consulting platforms to set up service outlets in counties. Promote customized and inclusive compliance services for local enterprises and reduce service fees through government negotiation, solving the problems of "expensive compliance services" and "difficulty in accessing services".

4.1.3 Conducting Tiered and Classified Compliance Training via Government-Enterprise-University Cooperation

(1) Launch special county-level cross-border e-commerce compliance training based on differences between B2B and B2C businesses. B2B training will focus on import and export compliance, international trade contracts, and export tax rebate practices; B2C training will cover intellectual property protection, product certification, and platform rule compliance. Lectures will be given by industry experts, platform operators, and compliance directors of local leading enterprises, adopting a hybrid mode of offline practice plus online playback to improve coverage and practicality.
(2) Promote county-level school-enterprise cooperation in cultivating compliance talents. Cooperate with local vocational colleges and technical schools to offer cross-border e-commerce compliance as a specialized direction, design a curriculum system tailored to county industrial needs, and carry out order-based talent training. Meanwhile, organize enterprise employees to participate in on-campus training and encourage college teachers to conduct enterprise practice, achieving precise matching between talent training and enterprise needs, and reserving localized compliance talents for the county's cross-border e-commerce industry.

4.1.4 Optimizing County-level Cross-border E-commerce Industrial Chain Support to Enhance Clustering Effects

(1) Targeting practical difficulties in customs declaration, logistics, and data compliance, integrate resources from local customs, taxation, logistics and other departments to establish a one-stop service center for county-level cross-border e-commerce. Provide integrated services including customs declaration, tax rebate, logistics, and compliance, simplify procedures for large-order declaration, shorten the export tax rebate cycle, and improve operational and compliance efficiency.
(2) Based on the industrial characteristics of Huizhou's counties (e.g., electronic products, plastic products, footwear), build a compliance standard system for cross-border e-commerce of local specialty products. Develop exclusive guidelines for product certification, labeling specifications, and intellectual property protection to promote standardized and compliant exports. With "compliance + characteristics", create a distinctive industrial brand and enhance the competitiveness of county products in overseas markets.

4.1.5 Strengthening Policy Guidance and Typical Demonstration to Foster a Compliance-oriented Environment

(1) Introduce a selection method for county-level cross-border e-commerce compliance demonstration enterprises. Grant the title to enterprises with outstanding compliance performance, no compliance disputes, and steady business growth, and grant preferences in policy support, platform resource connection, and financial subsidies to play an exemplary and leading role.
(2) Regularly hold exchange meetings on compliance construction, inviting demonstration enterprises to share practical experience, promote mutual learning and resource sharing among enterprises, correct the misunderstanding that "compliance is a burden", and establish the concept that "compliance is competitiveness", fostering a sound atmosphere of compliant operation and healthy competition in the county's cross-border e-commerce industry.

4.2 Recommendations for Enterprises

County-level small, medium and micro cross-border e-commerce enterprises should take reference from Boluo's Sentelong High-Tech, which has established a complete basic compliance system but is trapped by high costs, talent shortages and imperfect internal training. They shall leverage operational flexibility, actively connect with government support policies, and adhere to the development orientation of "light assets, refined operation and integrated development". By embedding compliance into daily operation, improving risk control capabilities, and relying on Huizhou's advantageous manufacturing industries, enterprises can help local characteristic products go global and realize coordinated growth of corporate development and county economic progress

4.2.1 Leveraging County-level Policy Dividends to Build Compliance Systems at Low Cost

(1) Take the initiative to connect with compliance information platforms and one-stop service centers established by county governments, obtain timely policy updates, risk early warnings and practical guidance, and fully make use of service resources such as compliance subsidies, free training and government-negotiated services. Complete basic tasks such as product certification, intellectual property registration and compliance consultation at the lowest cost, so as to avoid compliance risks caused by information asymmetry and insufficient resources. For enterprises like Sentelong, this helps cut expenditure on certification and consulting, and makes up for internal management deficiencies caused by resource constraints.

Formulate simple and feasible compliance procedures based on actual business operations, without blindly pursuing an over-elaborate system. Focus on high-risk areas including intellectual property protection, import and export compliance and product certification, so as to achieve "key breakthroughs and gradual improvement".

(2) Target high-frequency risks in Huizhou's export industries: focus on certification and battery safety for electronic products; emphasize chemical substances and labeling requirements for footwear and plastic products, so as to realize targeted risk control.

4.2.2 Focusing on County-level Industrial Characteristics to Build Product Competitiveness

(1) Rely on Huizhou's industrial foundation in electronics, footwear and plastic products, and strictly implement compliance standards of destination countries.

• For electronic products: EU CE, RoHS and RED, US FCC, and mandatory UN38.3 and MSDS for lithium batteries.

• For footwear: EU REACH restrictions on azo dyes, phthalates and PAHs, and California Proposition 65 warnings in the United States.

• For plastic products: EU FCM for food contact, US FDA, and control of heavy metals and plasticizers.

In cross-border export business, strictly enforce product compliance in accordance with the county-level characteristic product compliance standard system, standardize product certification, labeling and intellectual property protection, and establish an overseas image of county-level brands with "compliant products". Efforts shall be made to enhance the overseas competitiveness of Huizhou's industries with the model of "compliance + industrial characteristics".

(2) Based on B2B or B2C positioning, deepening core markets and characteristic categories.

B2B enterprises shall focus on optimizing compliance in import and export procedures and international trade contracts to enhance trust with overseas buyers. B2C enterprises shall strengthen listing compliance and intellectual property protection to avoid platform penalties.

By combining compliance with distinctive features, enterprises can form differentiated competitive advantages and avoid falling into the trap of low-price competition.

4.2.3 Optimizing Internal Compliance Staffing and Improving Practical Compliance Capabilities

(1) Arrange compliance personnel rationally according to enterprise scale. Enterprises unable to set up full-time compliance positions may designate special staff to take charge of compliance work and participate in free compliance training organized by county governments to improve professional competence. Qualified enterprises may employ 1–2 full-time compliance staff to cooperate with county-level compliance service institutions, forming a prevention and control model of "internal specialist + external experts" to solve the shortage of professional talents.
(2) Carry out internal compliance promotion for all employees. Develop easy-to-understand compliance manuals for frontline business and operation personnel, clearly define compliance boundaries in customs declaration, platform operation and client communication, and avoid compliance risks caused by unconscious violations. Help "compliance operation" become a common working practice for all staff.

4.2.4 Adopting Digital Compliance Tools to Improve Risk Prevention and Control Efficiency

(1) Actively use third-party compliance testing tools subsidized by county governments to conduct regular compliance checks on B2B customs and taxation affairs as well as B2C product listings. Realize dual prevention through "manual review + technical testing", improve the accuracy and timeliness of risk identification, and solve the pain point that "policies update rapidly and manual follow-up is difficult". For Sentelong, this model of "manual review + digital monitoring" can enhance the timeliness of risk identification and cope with frequent updates of overseas trade policies.
(2) Use the digital platform of county-level one-stop cross-border e-commerce service centers to realize online processing of customs declaration, tax declaration, logistics tracking and other businesses, simplify compliance procedures, improve operational efficiency, and achieve "win-win between compliance and efficiency".

4.2.5 Promoting B2B+B2C Integrated Compliance and Supporting Clustered County Development

(1) For enterprises with dual B2B and B2C layouts like Sentelong, formulate a dual-dimensional integrated compliance framework in combination with county policy guidelines, unify universal risk control standards, and set differentiated management norms for contracts and platform rules to realize efficient allocation of compliance resources.
(2) Strengthen coordination with upstream and downstream peers in Boluo and Huizhou. Jointly build a regional industrial compliance alliance with Sentelong as a key participant, share compliance experience and respond to overseas trade barriers together, so as to lift the overall compliance level and international competitiveness of county-level cross-border manufacturing industry.

5 Outlook

Looking ahead, relying on the global trend of standardized trade compliance and the empowerment of national policies, county governments will continue to improve the compliance service system, address the compliance pain points of small, medium and micro cross-border e-commerce enterprises through government-enterprise collaboration, and lay a solid foundation for industrial development. County-level enterprises will also take compliance construction as the core, leverage policy dividends to enhance their compliance capabilities, focus on county characteristics to build a "compliance + characteristics" competitive advantage, and promote the integrated development of B2B and B2C compliance. In the future, the county-level cross-border e-commerce industry will gradually form a sound ecology of compliant operation and clustered development, activate new drivers of county economic growth through high-quality industrial upgrading, realize the synchronized development of cross-border e-commerce and high-quality

county economic development, and inject lasting impetus into counties' integration into the new dual-circulation development pattern.

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