



Customs Law of the People's Republic of China

Chapter I General Provisions

Article 1 This Law is formulated for the purpose of safeguarding state sovereignty and national interests, strengthening Customs supervision and control, promoting exchanges with foreign countries in economic affairs, trade, science and technology, and culture and ensuring socialist modernization.

Article 2 The Customs of the People's Republic of China is a governmental organization responsible for supervision and control over all arrivals in and departures from the Customs territory (hereinafter referred to as the territory). It shall, in accordance with this Law and other related laws and administrative regulations, exercise control over means of transport, goods, travellers' luggage, postal items and other articles entering or leaving the territory (hereinafter referred to as inward and outward means of transport, goods and articles), collect Customs duties and other taxes and fees, prevent and combat smuggling, compile Customs statistics and handle other Customs operations.

Article 3 The State Council sets up the Customs General Administration, which is charged with the responsibility of carrying unified administration of all the Customs offices throughout the country.

Customs offices are set up by the State at ports of entry open to foreign trade and at places and regions that require concentrated Customs operations. The subordination of one Customs office to another shall not be restricted by administrative divisions.

The Customs offices exercise their functions and powers independently in accordance with the law and are accountable to the Customs General Administration.

Article 4 In the Customs General Administration, the State sets up a special police department responsible for the investigation of smuggling crimes, which is staffed with special anti-smuggling police officers and charged with the responsibility of conducting investigations, making detentions and arrests, and carrying out preliminary inquiries related to smuggling cases under its jurisdiction.

The police department responsible for the investigation of smuggling crimes shall fulfill its responsibility of conducting investigations, making detentions and arrests and carrying out preliminary inquiries in accordance with the Criminal Procedure Law of the People's Republic of China.

The police department responsible for the investigation of smuggling crimes may, based on relevant regulations of the State, set up its branch offices, which shall, in accordance with the law, hand over to the competent People's Procuratorate for prosecution of the smuggling cases of which they have completed investigations under their jurisdiction.

Local public security organs at all levels shall assist the Customs police department responsible for the investigation of smuggling crimes to perform its duty according to law.

Article 5 The State maintains a counter-smuggling mechanism of joint suppression, unified handling and comprehensive governance. The Customs General Administration is responsible for organizing, coordinating and managing counter-smuggling initiatives. Detailed regulations in this regard shall be formulated by the State Council.

Smuggling cases discovered by the concerned administrative enforcement departments and involving administrative penalties shall be handed over to the Customs for its settlement according to law; Those cases suspected of involving a crime shall be transferred to the Customs police department and local police department to be dealt with according to the division of their jurisdiction and following a legal procedure.

Article 6 Customs shall exercise the following powers:

- (a) to check inward and outward means of transport, examine inward and outward goods and articles, and detain those in violation of this Law or other relevant laws and administrative regulations;
- (b) to examine the identification documents of persons entering or leaving the territory, interrogate the suspects violating this Law or other relevant laws and administrative regulations, and investigate the illegal activities thereof;
- (c) to examine and replicate contracts, invoices, accounts, bills, records, documents, business letters and cables, audio and video products and other materials related to the inward and outward means of transport, goods and articles, and detain those relevant to the inward and outward means of transport, or goods and articles found in violation of this Law or other laws and administrative regulations;
- (d) to search, within Customs surveillance zones and the designated coastal or land border area in the vicinity of a Customs office, the means of transport suspected of involving in smuggling activities, and the places suspected of concealing smuggled

goods and articles, and search the body of smuggling suspects; to detain, subject to approval from the head of a regional Customs office or the head of its subordinate Customs office authorized by the former, the means of transport, and the goods and articles suspected of involving in smuggling activities, and the persons suspected of having committed a crime in smuggling; the length of detention of smuggling crime suspects shall be no longer than 24 hours, which may be extended to 48 hours under special circumstances;

to search, while investigating a smuggling case beyond Customs surveillance zones and the designated coastal or land border area in the vicinity of a Customs office, subject to approval from the head of a regional Customs or that from the head of its subordinate Customs authorized by the former, and with the presence of the persons concerned, the means of transport suspected of involving in smuggling activities, and the places suspected of concealing smuggled goods and articles other than citizens' residences. Provided a witness is present, the Customs is entitled to effect such examination without the presence of the person concerned and may detain the means of transport, goods, articles suspected of smuggling, as proved by evidence. The designated coastal or land border areas shall be defined by the Customs General Administration and the public security department under the State Council in collaboration with the concerned provincial governments.

(e) to inquire while investigating a smuggling case, subject to approval from the head of a regional Customs or the head of its subordinate Customs authorized by the former, about the bank accounts and remittances of the suspected persons in financial institutions or postal services.

(f) to pursue, and continue to pursue beyond, Customs surveillance zones and the designated coastal or land border area in the vicinity of a Customs office, the means of transport or persons defying and escaping from Customs control for seizure and bring them back to be properly dealt with;

(g) to be equipped weapons to ensure proper fulfillment of its responsibility. Rules governing carriage and use of arms by Customs officers shall be formulated by the Customs General Administration in collaboration with public security department under the State Council, and approved by the State Council.

(h) to exercise other powers that is afforded to the Customs by the law and administrative regulations.

Article 7 Local authorities and departments of the State Council shall support the Customs establishments in performing their responsibilities according to law, without illegally giving intervention in the Customs enforcement operations.

Article 8 All inward and outward means of transport, goods and articles shall enter or leave the territory at a place where there is a Customs office. Under special circumstances where there is a need to enter or leave the territory temporarily at a place without a Customs office, permission shall be obtained from the State Council or the department authorized by the former, with all the Customs formalities duly completed in accordance with this Law.

Article 9 Unless otherwise provided for, the declaration of import or export goods and the payment of duties and taxes may be completed by the exporters or importers on their own, and such formalities may also be completed by their entrusted Customs clearing agent registered with the Customs.

The declaration on inward and outward articles and payment of duties thereon may be made by the owner of the articles or by his entrusted person.

Article 10 Any Customs clearing agent entrusted by the exporter or the importer of import or export goods to complete Customs formalities in the principal's name shall produce to the Customs a letter of authorization and comply with all the provisions governing the principal provided for in this Law.

Where a Customs clearing agent is entrusted by the importer or exporter of import or export goods to complete Customs formalities in its own name, it shall bear the same legal liability as the importer or exporter.

A principal shall, in the case of entrusting a Customs clearing agent to complete the Customs formalities, provide to the enterprise true information regarding the entrusted declaration. Enterprises so entrusted shall verify where appropriate the authenticity of the information provided by the principal.

Article 11 The importer or exporter of import or export goods, and the Customs clearing agent shall be registered with the Customs according to law to make the Customs declarations. Individuals making declarations to the Customs shall obtain the qualification in this field according to law. Any enterprise without registration with the Customs and any individual without obtaining qualification to make declarations to the Customs shall not be allowed to engage in making declarations to the Customs.

Any Customs clearing agent and individual engaged in making a declaration to the Customs shall not illegally make Customs declaration on behalf of others or go beyond their approved business scope.

Article 12 The concerned entity or individual shall give true answers to inquiries made by the Customs when performing their duty in accordance with the law, and be cooperative. No entity or individual shall obstruct the Customs from performing their duty.

Where Customs officers meet with violent resistance while carrying out their duty, the public security units and the People's Armed Police performing related tasks shall provide assistance.

Article 13 The Customs shall establish a system whereby activities in violation of the provisions in this Law shall be reported. All entities and individuals have the right to report to the Customs on activities violating the provisions of this Law.

The Customs shall give spiritual encouragement or material rewards to such entities or individuals for meritorious service in reporting or assistance which leads to the discovery and seizure of Customs offences in violation of this Law.

The Customs shall keep the identities of the reporters confidential.

Chapter II Inward and Outward Means of Transport

Article 14 When a means of transport arrives at or departs from a place where there is a Customs office, the person in charge of the means of transport shall make an accurate declaration to the Customs, submit relevant papers for examination and accept Customs control and examination.

The inward and outward means of transport staying at a place with a Customs office shall not depart there unless permitted by the Customs.

Before a means of transport moves from one place with a Customs office to another place with a Customs office, it shall comply with control requirements of the Customs and complete Customs formalities. No means of transport is allowed to change its course and leave the territory unless it is properly cleared.

Article 15 The inward means of transport which has entered the territory but has not made the declaration to the Customs, and the outward means of transport which has cleared the Customs but has not left the territory shall move along the route specified by competent communication authorities. In the absence of such specifications, the routes shall be designated by the Customs.

Article 16 The Customs shall be notified in advance either by the person in charge of the means of transport or by the relevant transport and communication department of such details as when an inward or outward vessel, train or aircraft will arrive and depart, where it will stay, where it will move to during its stay and when the loading or unloading of goods and articles will take place.

Article 17 The loading and unloading of import or export goods and articles onto and from any means of transport and embarking and disembarking of its passengers shall be subject to Customs control.

Upon completion of such loading and unloading, the person in charge of the means of transport shall submit to the Customs documents and records reflecting the actual situation of the loading and unloading.

Articles carried by individuals embarking on and disembarking from an inward and outward means of transport shall be truly declared to the Customs and be subject to Customs examination.

Article 18 When an inward and outward means of transport is being checked by the Customs, the person in charge of the means of transport shall be present, and open holds, cabins, rooms or doors of the means of transport at the request of the Customs. Where smuggling is suspected, the person in charge of the means of transport shall dismantle the part thereof which may conceal smuggled goods and articles, and remove the goods and materials.

In accordance with work requirements, the Customs may dispatch officers to perform duties on board the means of transport. The person in charge of the means of transport shall provide them with convenience.

Article 19 An inward means of transport belonging to countries or regions outside the territory or an outward means of transport domestically owned inside the territory shall not be transferred or devoted to other uses prior to completion of Customs formalities and payment of Customs duties.

Article 20 Where inward and outward vessels and aircraft are concurrently engaged in transportation of goods and passengers within the territory, Customs approval shall be obtained and requirements for Customs control shall be fulfilled.

Customs formalities shall be completed in the case of an inward and outward means of transport wishing to shift to domestic transport business.

Article 21 Coastal transport vessels, fishing boats and ships engaged in specific operations at sea may not carry, obtain on an exchange basis, purchase and transfer inward and outward goods and articles without the Customs approval.

Article 22 When, owing to force majeure, an inward or outward vessel or aircraft is forced to berth, land or jettison and discharge goods and articles at a place without a Customs office, the person in charge of the means of transport shall immediately report to the Customs office nearby.

Chapter III Inward and Outward Goods

Article 23 Import goods, throughout the period from the time of arrival in the territory to the time of accomplishment of all Customs formalities, export goods, throughout the period from the time of declaration to the Customs to the time of departure from the territory; and transit, transshipment and through goods, throughout the period from the arrival in the territory to the time of departure from the territory, shall be subject to Customs control.

Article 24 The importer of import goods and the exporter of export goods shall make an accurate declaration and submit the import or export licensing documents and relevant papers to the Customs for examination. In the absence of import or export licensing documents; goods subject to import or export restrictions by the State shall not be released. Specific measures for handling such matters shall be enacted by the State Council.

Declaration of import goods shall be made to the Customs by the importer within 14 days of the declaration of the arrival of the means of transport; declaration of export goods shall be made by the exporter upon the arrival of the goods at Customs surveillance zone, and 24 hours prior to loading unless otherwise specially approved by the Customs.

Where the importer fails to declare the import goods within the time limit prescribed in the preceding paragraph, a fee for delayed declaration shall be imposed by the Customs.

Article 25 Declaration for import and export goods shall be made in paper form and by electronic means.

Article 26 After the acceptance by the Customs, goods declaration and the relevant documents as well as their contents are not allowed to be amended or withdrawn unless the reason is deemed valid and approved by the Customs.

Article 27 Prior to the declaration, the importer of the import goods, upon the approval of the Customs, may check goods or draw samples. The goods required for quarantine according to law, shall not be drawn samples unless they are qualified for the quarantine standard.

Article 28 All import and export goods shall be subject to Customs examination. While the examination is being carried out, the importer of the import goods or the exporter of the export goods shall be present and responsible for moving the goods and opening and restoring the package. The Customs shall be entitled to examine or re-examine the goods or take samples from them without the presence of the importer or the exporter whenever it considers this necessary.

Import and export goods may be exempted from examination if an application has been made by the importer or exporter and approved by the Customs General Administration.

Article 29 Unless specially approved by the Customs, import and export goods shall be released upon Customs endorsement only after the payment of duties and taxes or the provision of security by the importer or exporter.

Article 30 Where the importer of the import goods fails to declare the import goods to the Customs within three months of the declaration of the arrival of the means of transport, the goods shall be taken over and sold off by the Customs according to law. After the costs of transport, loading and unloading and storage and the duties and taxes are deducted from the money obtained from the sale, the remaining sum, if any, shall be returned to the importer provided that he submits an application to the Customs within one year of the sale of the goods; those restricted for importation by the State subject to the licensing documents which fails to be submitted, shall not be returned. If nobody applies within the time limit, or the money shall not be returned, the money shall be turned over to the State Treasury.

Inward goods misdischarged or over-discharged confirmed by the Customs may be taken out of the territory or imported upon completion of necessary formalities by the person in charge of the means of transport carrying the goods or the importer or the exporter of the goods within three months of the discharging. When necessary, an extension of three months may be granted through Customs approval. If the formalities are not completed within the time limit, the goods shall be disposed of by the Customs in accordance with the provisions laid down in the preceding paragraph.

Where goods listed in the preceding two paragraphs are not suitable for storage over long period, the Customs may, according to actual circumstances, dispose of them before the time limit is reached.

Import goods declared to be abandoned by the importer or the owner shall be taken over and sold off by the Customs according to law. The money thus obtained shall be turned over to the State Treasury after the costs of transport, loading, unloading and storage are deducted.

Article 31 Goods that are temporarily imported or exported with the approval of the Customs shall be re-transported out of or into the territory within six months. An extension may be granted in special circumstances through Customs approval.

Article 32 The operation of the storage, processing, assembling, exhibition, transportation and consignment sales of bonded goods, and the operation of duty free shop shall be complied with the requirements of Customs control and approved by as well as registered with the Customs.

The transfer of ownership of the bonded goods and their being admitted to and removed from the bonded premises are subject to the Customs formalities concerned, Customs control and examination.

Article 33 The enterprises dealing with inward processing are required to register with the Customs with relevant authorized documents and contracts of inward processing. The yield rate of the products resulting from inward processing shall be fixed by the Customs in accordance with the relevant provisions.

The products resulting from inward processing shall be re-exported within the time limit. The imported materials used in the operation approved by the State to be bonded, are subject to closing the case after verification by the Customs; those duties and taxes collected in advance shall be granted repayment in accordance with the relevant provisions.

The Customs shall collect duties and taxes on the bonded materials according to law against the approved documents on importation for home use for certain reasons, provided that the bonded materials for or the products from inward processing are placed under home use. Where restrictions are laid down by the State, licensing documents for importation shall also be required to be submitted to the Customs.

Article 34 The special Customs controlling areas such as bonded areas authorized by the State Council to be established in the territory of the People's Republic of China, shall be in the execution of control by the Customs in accordance with the relevant national provisions.

Article 35 Customs formalities for import goods shall be completed by the importer at the Customs office through which the goods enter the territory; those for export goods shall be completed by the exporter at the Customs office through which the goods depart from the territory.

If applied for by the importer or the exporter and approved by the Customs, Customs formalities for import goods may be completed at the Customs office of destination, and those for export goods at the Customs office of departure. The transport under Customs transit shall comply with the control requirements by the Customs. When necessary, the goods may be transported under Customs escort.

Where the goods enter or leave the territory by electric cables, pipelines or other special means of conveyance, the importers shall report at regular intervals to the designated Customs office and complete Customs formalities as required.

Article 36 All transit, transshipment and through goods shall be truthfully declared by the carrier to the Customs office through which the goods enter the territory, and shall be transported out of the territory within the designated time limit.

The Customs may examine such goods whenever it considers this necessary.

Article 37 The goods under Customs control, without Customs permission, shall not be opened, taken, delivered, forwarded, changed, repacked, mortgaged, pledged, held a lien, transferred the ownership, changed the marks, used for other purpose or disposed by other means.

Seals affixed by the Customs shall not be opened or broken without Customs authorization.

Where a people's court delivers a verdict, ruling or an administrative authority concerned makes a decision to dispose of the goods under Customs control, the person concerned is required to accomplish all the necessary Customs formalities.

Article 38 The enterprises dealing in storage of Customs warehoused goods are required to be registered with the Customs and complete the formalities of receipt, storage and delivery in accordance with Customs provisions.

The storage of the goods under Customs control outside Customs surveillance zone is subject to Customs approval and control.

Those violating the provisions of the preceding two paragraphs or causing destruction or irrecoverable loss of the goods, with the exception of force majeure, the person who is responsible for keeping the goods under Customs control, is subject to the payment of duties and taxes as well as legal liability accordingly.

Article 39 The Customs General Administration shall draw up, independently or jointly with the departments concerned under the State Council, rules for control over inward and outward containers; rules for control over the salvage of inward and outward goods and sunken vessels; rules for control over inward and outward goods involved in small volumes of border transactions and other rules over inward and outward goods not specified concretely in this Law.

Article 40 Where the State specifies the provisions in respect of prohibitions or restrictions on inward and outward goods and articles, Customs shall carry out control in accordance with laws, administrative regulations, and the provisions of the State Council or the provisions laid down by its departments concerned who are authorized upon laws and administrative regulations. The detailed rules of control shall be specified by the Customs General Administration.

Article 41 The origin of import and export goods shall be determined according to the provisions on the rules of origin laid down by the State.

Article 42 The classification of import and export goods shall be decided according to the provisions on the classification of commodities laid down by the State.

Customs may require the importer of import goods and the exporter of export goods to provide with the information indispensable for determination of classification. Customs may, whenever necessary, carry out laboratory analysis and inspection and such results confirmed by Customs shall be taken as the basis of classification.

Article 43 Customs may issue administrative rulings on pre-classification, etc. in respect of goods intended to be imported and exported subject to the written application by importer of import goods and exporter of export goods.

The administrative rulings on pre-classification of certain goods, etc. shall apply to other identical import and export goods.

The administrative rulings on classification made by Customs shall be publicized.

Article 44 Customs may carry out protection of intellectual property rights, which are related to import and export goods according to laws and regulations.

Where the status of intellectual property rights need to be declared to the Customs, the importer of import goods and the exporter of export goods as well as their agents are required to make an accurate declaration and submit legal certificates for intellectual property rights to the Customs according to the provisions of the State.

Article 45 Customs are entitled to carry out Customs audit over accounts, accounting vouchers, declaration documents and other relevant information as well as the import and export goods of the enterprises and institutions directly related to import and export within the period of three years from the date of release of import and export goods or within the period when the bonded goods, goods relieved or deducted from duties and taxes are subject to Customs control and of three years thereafter. The detailed rules shall be laid down by the State Council.

Chapter IV Inward and Outward Articles

Article 46 Inward and outward luggage carried by travellers and inward and outward postal items shall be limited to reasonable quantities for personal use and subject to Customs control.

Article 47 All inward and outward articles shall be accurately declared to the Customs by the owner and subject to Customs examination.

Seals affixed by the Customs are not allowed to be opened or broken without authorization.

Article 48 The loading, unloading, transshipment and transit of inward and outward mailbags shall be subject to Customs control. A waybill shall be submitted to the Customs by the postal service.

The postal service shall inform the Customs in advance of the schedule for the opening and sealing of international mailbags. The Customs shall dispatch officers on time for the purpose of control and examination on the spot.

Article 49 Inward and outward postal items are not allowed to be posted or delivered by the operators unless they have been released after Customs examination.

Article 50 Articles upon approval by and registration with the Customs, temporarily entering or leaving the territory with the exemption from duties and taxes, are required to be taken out or brought in by the person, who originally carried them into or outside the territory.

Transit passengers are not allowed to leave in the territory, the articles they bring in, without Customs approval.

Article 51 The Customs shall, in accordance with Article 30 of this Law, dispose of the inward and outward articles declared to be abandoned by the owner, the articles for which the Customs formalities are not completed or to which no one makes a claim and inward postal items which can neither be delivered nor be returned.

Article 52 Inward and outward articles for official or personal use by foreign missions or personnel enjoying diplomatic privileges and immunities shall be dealt with in accordance with the related laws and administrative regulations.

Chapter V Customs Duties

Article 53 Customs duties shall be collected on goods permitted to be imported or exported and on articles permitted to enter or leave the territory by the Customs according to law.

Article 54 The importer of import goods, the exporter of export goods and the owner of inward and outward articles shall be the persons obliged to pay Customs duties.

Article 55 The Customs valuation of import and export goods shall be determined by the Customs on the basis of the transaction value of the goods. If the transaction value cannot be ascertained, the Customs valuation shall be determined by the Customs according to law.

The Customs valuation of import goods shall include the value of the goods, cost of transport, charges associated with transport of the goods and cost of insurance occurred before the goods are unloaded at the entering point of the territory of the People's Republic of China; the Customs valuation of export goods shall include the value of the goods, cost of transport, charges associated with transport of the goods and cost of insurance occurred before the goods are loaded at the leaving point of the territory of the People's Republic of China, from which the amount of export duties shall be deducted.

The Customs valuation of inward and outward articles shall be determined by the Customs according to law.

Article 56 Duty reduction or exemption shall be granted to the following import and export goods and inward and outward articles:

- (a) advertising items and trade samples of no commercial value;
- (b) materials presented free of charge by foreign governments and international organizations;
- (c) goods to which damage and loss occurred prior to Customs release;
- (d) articles of a quantity or value within the fixed limit;
- (e) other goods and articles specified by law as items subject to duty reduction or exemption; and
- (f) goods and articles specified as items subject to duty reduction or exemption by international treaties to which the People's Republic of China either a contracting party or an acceding party.

Article 57 Duty reduction or exemption may be granted to import and export goods of specific areas, specific enterprises or for specific purposes. The State Council shall define the scope and formulate the rules of such duty reduction or exemption.

All import goods to which duty reduction or exemption have been granted in accordance with the preceding paragraph shall be used only in specific areas, specific enterprises or for specific purposes. They shall not be utilized otherwise unless Customs approval is obtained and duties are paid.

Article 58 Ad hoc duty reduction or exemption not within the scope specified in Article 56 and the first paragraph of Article 57 of this Law shall be decided by the State Council.

Article 59 Temporary duty reduction or exemption shall be granted to goods approved by the Customs as temporary import or export goods and to bonded goods imported by special permission after the importer or exporter of the goods submits to the Customs a deposit of an amount equal to the duties or provides a security.

Article 60 The person obliged to pay the Customs duties and taxes on import and export goods shall pay the amount payable within 15 days from the date of issuance of the duty memorandum. In case of failure to meet this time limit, a fee for delayed

payment shall be imposed by the Customs. Where the person obliged to pay the Customs duties and taxes or the surety fails to pay the duties within 3 months, the Customs may take the following coercive measures on approval of the director of regional Customs or the authorized director of the subordinate Customs:

- (a) to notify the bank of deposit of the person concerned or other financial institution to deduct the amount of duties due from its deposits in written form;
- (b) to offset the duties and taxes with the proceeds from the selling of the goods subject to duty payment according to law;
- (c) to detain and sell the goods or other property of the person concerned at an amount which is equal to the payable duties and taxes to offset the duties according to law;

Customs shall impose a fee for delayed payment of duties which has not been paid by the obligatory duty payer or the surety at the same time while taking the coercive measures

The payment of duties on inward or outward articles shall be made prior to their release by the obligatory duty payer.

Article 61 Where there is an obvious indication of transferring, concealing the duty-payable goods and other property by the obligatory duty payer of the import or export goods before the due date of duty payment, the Customs may ask the obligatory duty payer to provide a security; If he cannot provide a security for duty payment, the Customs may take the following measures to secure the collection of duties and taxes on approval of the director of regional Customs or the authorized director of the subordinate Customs:

- (a) to notify the bank in which the obligatory duty payer has opened an account or other financial institution to suspend paying the amount of duties due from the deposits of the duty payer in written form;
- (b) to detain the goods or other property which are equal to the value of the duties to be paid

The Customs shall discharge the measures to secure the duties as soon as the obligatory duty payer pays the duties before the due date of duty payment; The Customs may, on approval of the director of regional Customs or the authorized director of subordinate Customs, inform the bank in which the obligatory duty payer has opened an account or other financial institution to deduct the amount of duties due from the deposits which has been suspended in written form, or sell the goods or other property detained to offset the duties according to law.

If the measures to secure duties are taken in an improper way, or the Customs fails to discharge the measures for secure the Customs duties when the obligatory duty payer has paid the duties before the due date, and damages are caused to the legitimate interest of the obligatory duty payer, the Customs shall bear its compensation liability according to law.

Article 62 Where the Customs finds that the duties are short-levied or not levied on a consignment of import or export goods or on inward or outward articles after the release, the Customs shall collect the money payable from the obligatory duty payer within one year of the previous duty payment or the release of the item. If the short-levied or non-levied duties are attributable to the duty payer's violation of the Customs regulations, the Customs may collect the unpaid amount from him within 3 years.

Article 63 Where the duties are over-levied, the Customs, upon discovery, shall refund the money without delay. The obligatory duty payer may ask the Customs for refunding within one year of the date of duty payment.

Article 64 Where the obligatory duty payer is involved in a dispute over duty payment with the Customs, he shall pay the duties, and may apply for administrative reconsideration in accordance with relevant provisions; if the decision is still considered unacceptable, he may file a suit in a people's court according to law.

Article 65 The collection of taxes collected by the Customs on behalf of other government departments at importation of the goods shall be dealt in accordance with relevant provisions for collection of Customs duties.

Chapter VI Customs Security

Article 66 In case where the importer or exporter asks the Customs to release the goods before the determination of goods classification or Customs valuation, or presentation of effective declaration documents or completion of other Customs formalities, the Customs shall release the goods against the securities provided by the importer or exporter which is compatible with his legal obligation according to law. Securities shall not be required in case as provided by laws and administrative regulations.

Laws and administrative regulations specially provided for the securities for obligation of fulfilling Customs formalities shall be abided by first.

The Customs shall not release goods against securities in circumstances where the import or export goods and inward or outward articles related are subject to national restriction and relevant license or documents could not be provided, and other circumstances where the laws and administrative regulations have provided for.

Article 67 Any legal person, other organization and natural person who is capable of fulfilling Customs security may be the surety, unless the law otherwise provided.

Article 68 The guarantor may provide security by the following property and rights:

- (a) Chinese Yuan (Renminbi) and other convertible currencies;
- (b) draft, cashier's check, check, bond and certificate of deposit;

- (c) letter of guarantee issued by the bank and other financial institutions; and
- (d) other property and rights ratified by the Customs according to law.

Article 69 The surety shall assume his obligation within the guaranty period. The guarantor's performance of security obligation shall not prevent the guaranteed from fulfilling other Customs formalities.

Article 70 Regulations on Customs securities shall be formulated by the State Council.

Chapter VII Enforcement Supervision

Article 71 Customs shall, in the course of carrying out duties, abide by laws and regulations, safeguard national interests, enforce the law strictly in pursuant to the legal authorization and procedure and accept supervision.

Article 72 Customs personnel shall enforce the law impartially, be probity and self-disciplined, devote himself to his duties, render services with civility, and shall not commit the following acts:

- (a) to shield, connive at smuggling or collude with others in smuggling;
- (b) to illegally confine personal disengagement, search body, residence or premises, inspect or detain means of transport, goods and articles;
- (c) to seek expedience for oneself or others by jobbery;
- (d) to extort or receive bribery;
- (e) to betray the State, commercial and Customs operational confidentiality;
- (f) to abuse powers, intentionally create difficulties or delay in supervision or inspection;
- (g) to purchase, distribute or occupy confiscated smuggling goods and articles illicitly
- (h) to engage or engage in disguised form in profit-making operations;
- (i) to carry out duties in violation of legal procedures or exceed the authorization;
- (j) other malpractice.

Article 73 Customs shall, according to the necessity of carrying out duties in compliance with laws and regulations, strengthen Customs personnel construction and make them possess good political and operational qualifications.

The Customs professional staff shall have legal and relevant professional knowledge, conform to the job requirements of special post set by Customs.

Customs shall, in accordance with national regulations, take examination openly, assess strictly and employ selectively by excellency while recruiting personnel.

Customs shall conduct training and assessment to its personnel in political ideology, legal system and Customs operation. Customs personnel must accept training and assessment periodically, whoever fail to pass the examinations shall not keep carrying out duties.

Article 74 The Customs General Administration shall implement the periodical rotating system for the heads of local Customs ; The head of Customs shall report to his superior Customs about his work, present the situations on carrying out his duties accurately. The Customs General Administration shall assess the directors of regional Customs periodically, and the regional Customs shall assess the heads of its subordinate Customs periodically.

Article 75 The administrative enforcement of Customs and its personnel shall accept the supervision of supervising departments in accordance with law; the anti-smuggling police shall accept the supervision of the People's Procuratorate when proceeding investigations.

Article 76 The auditing department conducts audit supervision on fiscal income and expenses of Customs, and it has the right to run special audit investigation on matters related to national fiscal income and expenses handled by Customs.

Article 77 The superior Customs shall conduct supervision over enforcement of the Customs at a lower level. The superior Customs may alter or repeal any inadequate settlement or decision according to law made by Customs at a lower level.

Article 78 Customs shall, in accordance with the provisions of this Law and other related laws and administrative regulations, establish and strengthen internal surveillance system, conduct supervision and inspection on the execution of laws and administrative regulations and the observance of disciplines by its personnel.

Article 79 The responsibility and authorization of the main posts in charge of documents examination, inspection and release of goods, external auditing and investigation inside Customs shall be clear, and these posts should be separated and restricted mutually.

Article 80 Any entity and individual shall have the right to accuse and impeach the acts of Customs and its personnel that violate the laws and disciplines. The departments receiving the accusations and impeachment shall investigate in time according to their respective responsibilities by law where they have the right to do so. The departments receiving the accusations and impeachment and those are responsible for dealing with this matters shall keep secrecy for libelants and prosecutors.

Article 81 While investigating and handling cases of illegality, Customs personnel shall withdraw in any of the following situations:

- (a) Where he is a party or a close relative of a party to the case;

- (b) Where he or his close relative has an interest in the case;
- (c) Where he has any other relations with a party to the case that could affect the impartial settlement of the case.

Chapter VIII Legal Responsibilities

Article 82 Breach of this Law and relevant laws and administrative regulations, evasion of Customs control, defraud payable impost, elusion of national inward and outward prohibition or restriction in any of the situations listed below shall be deemed as smuggling:

- (a) to transport, carry or mail into or out of the territory goods and articles prohibited or restricted by the State from entering or leaving the territory or goods and articles subject to render duties and taxes according to law ;
- (b) to sell within the territory, without Customs permission and without having paid the payable duties and taxes or producing relevant licensing document, bonded goods, goods under specific duty reduction or exemption and other goods, articles or inward foreign means of transport under Customs control;
- (c) to have other acts evading Customs supervision and control that constitute smuggling;

If any of the acts listed in the preceding paragraph does not constitute the crime of smuggling, the Customs may, while confiscating the smuggled goods, articles and illegal proceeds obtained therefrom, concurrently impose a fine on the person or persons concerned; goods or articles that are specially or repeatedly used for smuggling, means of transport that are specially or repeatedly used for smuggling shall be confiscated, equipment specially made for concealing smuggled goods or articles shall be demolished or confiscated.

Where any of the acts listed in the first paragraph of this Article that constitutes a crime, the person or persons concerned shall be investigated for criminal liability according to law.

Article 83 Any of the following acts shall be deemed as smuggling actions and punished in accordance with the provisions of Article 82 of this Law:

- (a) whoever purchases the imported goods or articles by smuggling directly and illegally from the smugglers;
- (b) vessels and their crew members which transport, purchase or sell goods or articles prohibited or restricted by the State from being imported or exported, or transport, purchase or sell goods subject to duties and taxes according to law without legal certificates in inland sea, territorial waters, boundary rivers and boundary lakes.

Article 84 Whoever counterfeits, falsifies, purchases or sells Customs documents, conspires with smugglers and provides loans, funds, account numbers, invoices, certificates or Customs documents, conspires with smugglers and provides transport, storage, mailing or other conveniences, where the case constitutes a crime he shall be investigated for criminal liability according to law; where the case does not yet constitute a crime, the Customs may, while confiscate the illegal proceeds obtained therefrom, concurrently impose a fine on the person or persons concerned.

Article 85 Any individual who carries or mails articles for personal use into or out of the territory in a quantity exceeding the reasonable limit fails to declare to Customs according to law shall be ordered to pay the duties and a fine may be imposed thereof.

Article 86 A fine may be imposed for any of the following acts which violate this Law and the illegal proceeds obtained therefrom shall be confiscated if there any:

- (a) for a means of transport to enter or leave the territory at a place without a Customs office;
- (b) to fail to inform the Customs of the arrival or departure time, the place of stay or any change of the place of an inward or outward means of transport;
- (c) to fail to declare truthfully to the Customs the import or export of goods or articles or the transit, transshipment and through goods;
- (d) to fail to accept ,in accordance with relevant provisions, the check and inspection by Customs of the means of transport, goods or articles entering or leaving the territory;
- (e) for an inward or outward means of transport to load or unload inward or outward goods or articles or embark or disembark passengers without Customs approval;
- (f) for an inward or outward means of transport staying at a place with Customs office to leave without Customs approval;
- (g) for an inward or outward means of transport, on the way from a place with Customs office to another, failing to complete the Customs formalities and without Customs approval, to move out of the territory or to a place within the territory without Customs office;
- (h) for an inward or outward means of transport to engage concurrently or change to engage in domestic transport without Customs approval;
- (i) for an inward or outward vessel or aircraft which, due to force majeure, being forced to anchor or descend at a place without Customs office, or chuck or unload goods or articles within the territory, to fail to report to Customs nearby without reasonable excuse;
- (j) to open and dismantle, collect, deliver, forward, transpose, refit, mortgage, impawn, keep, transfer, replace label, shift to other use or conduct other treatment on goods under Customs supervision and control without Customs permission;

(k) to open or break Customs seals without permission;

(l) while engaging in such operations as transportation, storage and process of goods under Customs supervision and control, the records of loss of goods or related records are untrue without reasonable excuse; or

(m) to have any other acts violating provisions of Customs supervision and control.

Article 87 Where an enterprise approved by Customs engaging in related operations violates relevant provisions of this Law, Customs may order it to correct, render it a warning, suspend it from engaging in related operations or revoke its registration.

Article 88 Whoever engages in declaration business without Customs registration or occupation qualification of declaration shall be banned by Customs, the illegal proceeds obtained therefrom shall be confiscated, and a fine shall be imposed concurrently;

Article 89 Where a Customs clearing agent or its staff engaging in declaration declares on behalf of others illegally or conducts its declaration operation that exceeds its business scope, Customs may order it to correct, impose a fine on it or suspend it from operating; if the circumstance is serious, Customs may revoke its declaration registration or its occupation qualification for declaration.

Article 90 Where an importer of import goods or an exporter of export goods, a Customs clearing agent or its staff bribes Customs personnel, Customs may revoke its declaration registration or its occupation qualification and concurrently impose a fine; whoever constitutes a crime shall be investigated for criminal liability according to law and shall not be re-registered to be a Customs clearing agent or re-acquire a declaration qualification certificate.

Article 91 Whoever imports or exports goods which constitute infringement on the intellectual property rights under protection by laws and administrative regulations of the People's Republic of China which violating the provisions of this Law, the infringing goods shall be confiscated by Customs and a fine shall be imposed thereof; where the case constitutes a crime the person or persons concerned shall be investigated for criminal liability according to law.

Article 92 Goods, articles or means of transport detained by Customs according to law shall not be disposed of before the People's Court makes a judgement or Customs makes a decision of punishment. However, hazard goods or such goods and articles not suitable for storage for a long time as fresh and live ones, perishable ones or easy to be expired ones and goods or articles that the owner applies to sell off in advance may, on approval of director of regional Customs or the authorized director of a subordinate Customs, be sold off in advance according to law, and Customs shall keep the money thus obtained and inform the owner of the goods or articles.

The smuggled goods or articles, illegal proceeds obtained therefrom, means of transport or equipment specially made for smuggling being confiscated by judgement of the People's Court or punishment decision of Customs shall be disposed by Customs according to law, the money thus obtained and the fine imposed by Customs shall be turned over to the State Treasury.

Article 93 Where a person concerned refuses to carry out punishment decision of Customs overdue nor apply for reviewing or file a lawsuit to the People's Court, the Customs giving the punishment decision may hand over his security or, sell off the detained goods, articles or means of transport of the party and hand over the money thus obtained according to law, or apply to the People's Court for a compulsory execution.

Article 94 When inspecting inward and outward goods and articles, Customs shall compensate for the actual loss where it causes damage to goods and articles being inspected.

Article 95 Customs shall bear compensation liability when illegally detaining goods, articles and means of transport and rendering losses in legal rights and interests of the person concerned.

Article 96 Customs personnel shall be imposed upon administrative sanctions according to law where he has any of the acts listed in Article 72 of this Law; the illegal proceeds obtained therefrom shall be confiscated if there any; where the case constitutes a crime they shall be investigated for criminal liability according to law.

Article 97 Where fiscal income and expenses of a Customs breach laws and regulations, it shall be treated according to the provisions of laws and regulations by the auditing department and relevant departments; the person in charge which bearing direct responsibilities and other persons directly responsible shall be imposed upon administrative sanctions according to law; where the case constitutes a crime they shall be investigated for criminal liability according to law.

Article 98 Failing to keep secrecy for labelant, accuser or informant according to the provisions of this Law, the person in charge which bearing direct responsibilities and other persons directly responsible shall be imposed upon administrative sanctions according to law by the entity to which they belong or relevant entities.

Article 99 Where Customs personnel fail to withdraw according to the provisions of this Law in investigating and handling cases of illegality, the person in charge which bearing direct responsibilities and other persons directly responsible shall be imposed upon disciplinary sanctions according to law.

Chapter IX Supplementary Provisions

Article 100 Terms used in this Law are defined as follows:

The term "regional Customs" means the Customs under the direct leadership of the Customs General Administration and responsible for the administration of the Customs work in a certain area. The term "subordinate Customs" means the Customs under the leadership of a regional Customs and dealing with specific Customs formalities.

The term "inward and outward means of transport" means various vessels, vehicles, aircraft and animals of burden which enter or leave the territory carrying persons, goods and articles.

The term "transit, transshipment and through goods" means goods which come from a place outside the territory and pass through the territory en route to a place outside the territory. Among them, "transit goods" are those which pass through the territory by land, "transshipment goods" are those which do not pass through the territory by land but call for a change of the means of transport at a place with a Customs office, and "through goods" are those which are carried into and out of the territory by the same vessel or aircraft.

The term "goods under Customs control" means import and export goods, transit goods, transshipment goods and through goods listed under Article 23 of this Law, goods granted with specific duty reduction and exemption, temporary import and export goods, bonded goods and other inward and outward goods for which Customs formalities have not been completed.

The term "bonded goods" means goods which have entered the territory, approved by the Customs as items for which no formalities are performed in the way of duty payment, and will be reshipped out of the territory after being stored, processed or assembled in the territory.

The term "Customs surveillance zone" means any seaport, railway and highway station, airport, border pass or international postal matter exchange where there is a Customs office, any other place where Customs control is conducted, or any place without a Customs office but which has been approved by the State Council as a point of entry into and exit from the territory.

Article 101 The State Council will draw up rules governing the control over the means of transport, goods and articles of other parts of the territory entering and leaving the Special Economic Zone and other specially designated areas.

Article 102 This Law goes into effect as of July 1, 1987 whereupon the Provisional Customs Law of the People's Republic of China promulgated by the Central People's Government on April 18, 1951 is annulled therefrom.

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