



Customs Law of the People's Republic of China (2021 Amendment)¹

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Customs Law of the People's Republic of China

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¹ Translated by Health Law Asia – Pharmaceutical, Medical Device, and Cosmetics Law



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Chapter I: General Provisions

Article 1

This Law is enacted for the purpose of safeguarding the sovereignty and interests of the State, strengthening supervision and control by the Customs, promoting international exchanges in economic affairs, trade, science, technology, and culture, and ensuring the modernization of socialism.

Article 2

The Customs of the People's Republic of China shall be the State organ vested with the authority to supervise and control all persons and objects entering or leaving the customs territory (hereinafter referred to as inward and outward persons and objects). In accordance with this Law and other relevant laws and administrative regulations, the Customs shall exercise supervision and control over means of transport, goods, travelers' luggage, postal items, and other articles entering or leaving the territory (hereinafter referred to as inward and outward means of transport, goods, and articles). The Customs shall also collect customs duties and other taxes and fees, prevent and suppress smuggling, compile customs statistics, and perform other customs-related operations.



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Article 3

The State Council shall establish the General Administration of Customs, which shall exercise unified administration over all Customs offices nationwide.

The State shall establish Customs offices at ports open to foreign countries and regions, as well as at locations requiring centralized customs operations for supervision and control. The subordination of one Customs office to another shall not be constrained by administrative divisions.

Customs offices shall exercise their functions and powers independently in accordance with the law and shall be accountable to the General Administration of Customs.

Article 4

The State shall establish a Public Security Department within the General Customs Administration. This department shall maintain its own cadre of police officers, who shall be responsible for the investigation, detention, arrest, and preliminary examination of offenses related to smuggling.

The Public Security Department of the Customs office, in carrying out investigations into smuggling offenses, shall exercise its authority in accordance with the Criminal Procedure Law of the People's Republic of China.

The Public Security Department of the Customs may establish branch offices in accordance with relevant State regulations. Each branch office shall, in accordance with the law, submit cases under its investigation for prosecution to the competent People's Procuratorate.

Local public security departments shall cooperate with the Public Security Department of the Customs in the course of investigations relating to smuggling offenses.

Article 5

The State shall implement a unified, coordinated, and comprehensive system for the suppression of smuggling offenses. The Customs shall bear responsibility for the organization, coordination, and oversight of smuggling investigations. The State Council shall formulate the relevant regulations governing such matters.



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Cases of smuggling detected by various administrative law enforcement authorities shall be transferred to the Customs for the imposition of administrative penalties. Where a case constitutes a criminal offense, it shall be referred either to the Public Security Department of the Customs or to the local public security department, which shall handle the matter in accordance with their respective jurisdictions and the applicable legal procedures.

Article 6

The Customs shall have the following powers:

1-To inspect incoming and outgoing means of transport and to examine incoming and outgoing goods and articles; to detain those entering or leaving the territory in violation of this Law or other applicable laws and administrative regulations.

2-To examine the documentation and identification of persons entering or leaving the territory; to question those suspected of violating this Law or other applicable laws and administrative regulations and to investigate their unlawful activities.

3-To examine and make copies of contracts, invoices, account books, bills, records, documents, business correspondence, audio and video recordings, and other materials related to incoming and outgoing transport, goods, and articles; to detain items, goods, and articles entering or leaving the territory in violation of this Law or other applicable laws and administrative regulations.

4-To search, within a Customs surveillance zone or within a specified coastal or border area in the vicinity of a Customs office, relevant means of transport suspected of involvement in smuggling, storage locations suspected of concealing smuggled goods and articles, and the means of transport, goods, and articles of persons suspected of smuggling. With the approval of the director of the Customs office having direct jurisdiction, or of an authorized director of a subordinate Customs department, such means of transport, goods, articles, and persons suspected of smuggling may be detained. The detention of suspected persons shall not exceed 24 hours, and may, under special circumstances, be extended to 48 hours. Outside the Customs surveillance zone or specified coastal or border areas, when investigating smuggling, Customs officials, with the approval of the director of the Customs office having direct jurisdiction, or of an authorized director of a subordinate Customs department, may search means of transport suspected of involvement in smuggling and locations suspected of concealing smuggled goods and articles. The persons involved shall be present at the search site; in their absence, the search may be conducted in the presence of witnesses, and any means of transport, goods, or articles that can serve as evidence of smuggling may be detained. The scope of the specified coastal or border area in the vicinity of a Customs office shall be defined jointly by the General



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Customs Administration and the public security department under the State Council, in consultation with the relevant provincial people's governments.

5-With the approval of the director of the Customs office having direct jurisdiction, or of an authorized director of a subordinate Customs department, Customs officials may investigate deposits or transfers of funds by units or individuals under investigation in financial institutions or post offices.

6-To pursue means of transport or persons attempting to evade Customs supervision beyond a Customs surveillance zone or specified coastal or border area, and to return them for proper handling.

7-To be equipped with arms for the performance of their duties. Rules governing the carrying and use of arms by Customs officers shall be formulated jointly by the General Customs Administration and the public security department under the State Council and submitted to the State Council for approval.

8-To exercise other powers as provided by applicable laws and regulations.

Article 7

All local authorities and departments shall provide necessary support to ensure the lawful exercise of powers by the Customs office. No locality or department shall, in contravention of the law, obstruct, impede, or otherwise interfere with the lawful enforcement activities of the Customs office.

Article 8

All inbound and outbound means of transport, goods, and articles shall enter or depart from the territory only through locations where a Customs office is duly established. Under special or exigent circumstances requiring entry or exit at a location where no Customs office is stationed, prior authorization shall be obtained from the State Council or a competent authority designated thereby. In such instances, all customs formalities shall be duly completed in accordance with the provisions of this Law and relevant regulations.

Article 9

Unless otherwise provided by law or regulation, all import and export goods shall be declared to Customs, and duties thereon shall be paid, by the consignor or consignee, or by an agent



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duly authorized by either party. Customs formalities concerning the declaration of inbound and outbound articles and the payment of duties thereon may be completed by the owner or by an agent lawfully entrusted by the owner to act on their behalf.

Article 10

Where a representative is entrusted by the consignor or consignee of import or export goods to handle customs declaration procedures, such representative shall submit to the Customs office a duly executed power of attorney bearing the signature or seal of the entrusting party, and shall comply with all provisions of this Law applicable to the entrusting party.

Where the representative, though entrusted by the consignor of exports or the consignee of imports, undertakes the declaration procedures in its own name, it shall assume the same legal responsibilities as those borne by the consignor or consignee.

The entrusting party shall provide the representative with complete, accurate, and truthful information concerning the matters entrusted for declaration. The representative, upon accepting such entrustment, shall exercise due diligence and conduct reasonable verification of the information provided by the entrusting party.

Article 11

The consignee, consignor, or customs declaration enterprise of imported or exported goods shall, in accordance with the law, complete the recordation formalities with the Customs prior to undertaking customs declaration procedures. No customs declaration enterprise or declarant shall engage in customs declaration on behalf of another party in violation of the law.

Article 12

No entity or individual shall obstruct the Customs authorities in the performance of their lawful duties. Relevant entities or individuals are obligated to cooperate with the Customs authorities by providing truthful information in response to inquiries. Where a customs officer encounters forcible resistance while performing official duties, the public security authorities and the relevant units of the People's Armed Police shall render assistance.

Article 13



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The Customs authorities shall establish a reporting mechanism to facilitate the exchange of information and the reporting of acts conducted to evade Customs supervision and control in violation of this Law. Any entity or individual has the right to report to the Customs authorities any act that contravenes this Law in an attempt to evade Customs supervision and control. The Customs authorities may grant spiritual or material rewards to entities or individuals whose information or assistance leads to the detection and seizure of violators of this Law. The Customs authorities shall maintain the confidentiality of the identities of such entities or individuals.

Chapter II: Inward and Outward Means of Transport

Article 14

Upon the arrival at or departure from a location where a Customs office is situated, the person in charge of a means of transport shall truthfully declare to the Customs, submit the relevant documentation for examination, and submit to customs supervision and inspection. Means of transport situated at a location under the jurisdiction of a Customs office shall not depart without prior authorization from the Customs. Prior to moving from one location under the jurisdiction of a Customs office to another, means of transport shall comply with the control requirements of the Customs and complete all relevant customs formalities. No means of transport shall be permitted to alter its course or exit the territory without having cleared Customs.

Article 15

Inward means of transport that have entered the territory but have not yet completed declaration with the Customs, and outward means of transport that have cleared the Customs but have not yet exited the territory, shall proceed along routes designated by the competent communications authorities; where no such routes are specified, the Customs shall determine the route.

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 communications authorities, regarding the schedule of arrival and departure of inward and outward vessels, trains, or aircraft, the locations where



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they will berth or station, the routes they will follow during their stay, and the timing of the loading and unloading of goods and articles.

Article 17

Goods and articles being loaded onto or unloaded from inward or outward means of transport, as well as passengers boarding or disembarking from such means of transport, shall be subject to customs supervision and control.

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

Passengers boarding or disembarking from inward or outward means of transport who carry goods or articles shall truthfully declare them to the Customs and shall be subject to customs inspection.

Article 18

When an inward or outward means of transport is under inspection by the Customs, the person in charge of the means of transport shall be present and shall, upon request by the Customs, open the holds, cabins, rooms, or doors of the vehicle. Where there is suspicion of smuggling, such person shall also open, dismantle, or remove any part of the means of transport that may conceal smuggled goods or articles.

In accordance with operational requirements, the Customs may dispatch officers to perform duties onboard the means of transport, and the person in charge shall facilitate their work and provide necessary assistance.

Article 19

An inward means of transport originating from foreign countries or regions, or an outward means of transport of domestic units or enterprises, shall not be transferred, reassigned, or otherwise utilized for purposes other than those declared prior to the completion of customs formalities and the payment of applicable customs duties.



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Article 20

Vessels and aircraft entering or departing the territory of China that simultaneously engage in the transportation of goods or passengers within China shall comply with all applicable customs supervision and control requirements. Before engaging in domestic transport activities, inward or outward means of transport shall complete all relevant customs formalities with the Customs authorities.

Article 21

Coastal transport vessels, fishing vessels, and ships engaged in special maritime operations shall not carry, receive in exchange, purchase, or transfer inward or outward goods or articles without the prior approval of the Customs authorities.

Article 22

Where, due to force majeure, an inward or outward vessel or aircraft is compelled to berth, land, or jettison and discharge goods or articles at a location where no Customs office is situated, the person in charge of the means of transport shall immediately report the circumstances to the nearest Customs office.

Chapter III: Inward and Outward Goods

Article 23

All imported goods, from the time of arrival in the territory until the completion of customs clearance; all exported goods, from the time of declaration until departure from the territory; and all transit, transshipment, and through goods, from the time of arrival in the territory until departure from the territory, shall be subject to Customs supervision and control.

Article 24

The consignee of imported goods and the consignor of exported goods shall make a truthful declaration and submit the import or export license and other relevant documentation to the Customs office for examination.



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In the absence of an import or export license, goods whose importation or exportation is restricted by the State shall not be released. Specific measures for handling such matters shall be prescribed by the State Council. Declaration of imported goods shall be made to the Customs office by the consignee within fourteen (14) days of the arrival of the means of transport. Declaration of exported goods shall be made by the consignor after the goods arrive in the Customs supervision zone and not less than twenty-four (24) hours prior to loading, unless otherwise specially approved by the Customs. Where the consignee fails to declare imported goods within the prescribed time limit, the Customs shall impose a delayed declaration fee.

Article 25

Goods imported or exported at the Customs office shall be declared in writing, either on paper forms or by electronic means, as prescribed by the Customs.

Article 26

Once accepted by the Customs, declaration documents and the information contained therein may not be modified or withdrawn, except under circumstances explicitly prescribed by the Customs.

Article 27

The consignee of imported goods may inspect the goods or obtain samples prior to declaration with the approval of the Customs office. Where quarantine is required in accordance with the law, samples may be obtained only after completion of the quarantine procedures.

Article 28

All import and export goods shall be subject to customs inspection. During the inspection, the consignee of imported goods or the consignor of exported goods shall be present and shall be responsible for handling the goods, including opening and restoring the packages. The Customs shall have the authority to inspect, re-inspect, or take samples from goods without the presence of the consignee or consignor whenever it deems necessary. Under special circumstances, the Customs may grant exemptions from inspection for certain import or export



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goods. The specific measures for such exemptions shall be prescribed by the General Administration of Customs.

Article 29

Unless otherwise specially approved by the Customs, import and export goods shall only be released upon customs endorsement following the payment of duties or the provision of an appropriate guarantee.

Article 30

Where the consignee fails to declare imported goods to the Customs office within three (3) months of the arrival of the means of transport, such goods shall be confiscated and sold by the Customs in accordance with the law. After deducting costs of transportation, loading, unloading, storage, duties, and taxes from the proceeds of the sale, any remaining sum shall be returned to the consignee provided an application is submitted to the Customs office within one (1) year from the date of sale. If the importation of such goods is subject to state restrictions, the consignee must provide the appropriate import license; otherwise, the remaining funds shall not be returned. If no application is submitted within the prescribed time limit, the remaining funds shall be remitted to the State Treasury.

Imported goods confirmed by the Customs to have been mis-discharged or over-discharged may be returned to the place of consignment or imported upon completion of the necessary formalities by the person in charge of the means of transport carrying the goods, or by the consignee or consignor, within three months of discharge. Where necessary, an extension of up to three additional months may be granted by the Customs. Goods for which formalities are not completed within the prescribed period shall be disposed of by the Customs in accordance with the provisions of the preceding paragraph.

Where goods described in the preceding provisions are unsuitable for long-term storage, the Customs may, based on actual circumstances, dispose of them prior to the expiration of the prescribed time limits.

Goods declared abandoned by the consignee or owner shall be taken over and sold by the Customs. The proceeds from such sales, after deduction of costs for transportation, loading, unloading, and storage, shall be remitted to the State Treasury.



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Article 31

Goods temporarily imported or exported in accordance with laws, administrative regulations, or provisions of the State Council or the General Administration of Customs shall be re-exported or re-imported within six months. Where an extension of the time limit for re-export or re-import is required, the procedures for such extension shall be conducted in accordance with the provisions of the General Administration of Customs.

Article 32

The storage, processing, assembly, exhibition, transportation, and consignment sale of bonded goods, as well as the operation of duty-free shops, shall comply with Customs supervision and control, and shall be subject to approval and registration with the Customs office. The assignment, transfer, and entry into or exit from storage locations of bonded goods shall be carried out in accordance with the requisite procedures at the Customs office and shall be subject to proper surveillance and inspection by the Customs.

Article 33

Enterprises engaged in processing trade shall complete recordation formalities at the Customs office in accordance with the provisions of the General Administration of Customs. The unit consumption of materials for finished products in processing trade shall be assessed and determined by the Customs office in accordance with relevant provisions. Finished products of processing trade shall be re-exported within the stipulated time period. Where imported raw materials or parts constitute bonded goods specified by the State, the enterprise shall verify the cancellation of the bond at the Customs office. In cases where Customs duties have been pre-paid, the enterprise may apply for a refund from the Customs office in accordance with the law.

Where bonded imported materials, parts, or finished products under processing trade are sold domestically, the Customs office shall levy duties on such bonded materials and parts in accordance with the law. Where the State imposes restrictions on the import of such goods, the enterprise shall also submit the appropriate import license to the Customs office.

Article 34

Bonded zones and other designated areas established within the territory of the People's Republic of China with the approval of the State Council, and placed under special Customs supervision, shall be subject to Customs control and administration in accordance with the law.



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Article 35

Customs formalities for imported goods shall be completed by the consignee at the Customs office located at the port or place of entry into the territory. Customs formalities for exported goods shall be completed by the consignor at the Customs office located at the port or place of departure from the territory.

Upon application by the consignee or consignor and approval by Customs, import formalities may be completed at the place of destination where a Customs office is located, and export formalities may be completed at the place of consignment where a Customs office is located. The movement of such goods between Customs offices shall comply with the applicable Customs control requirements. When deemed necessary, Customs officers may escort the goods during transportation.

Where goods enter or exit the territory by means of electric cables, pipelines, or other special methods of conveyance, the relevant management entities shall, at prescribed intervals, submit reports to the designated Customs office and complete the requisite Customs formalities as required by law.

Article 36

All goods in transit, transshipment, or through transport shall be truthfully declared to the Customs by the person in charge of the means of conveyance at the Customs office at the place of entry into the territory. Such goods shall be shipped out of the territory within the time limit designated by Customs.

Customs reserves the right to examine such goods whenever it deems necessary.

Article 37

No organization or individual may, without Customs authorization, open, retrieve, deliver, forward, alter, repack, mortgage, pledge, transfer, or otherwise handle goods under Customs supervision. Nor shall any person alter identification marks, use such goods for purposes other than those declared, or dispose of them permanently without prior approval.

Seals affixed by Customs shall not be opened or removed by any person without express authorization from Customs.

Where goods under Customs supervision are to be disposed of pursuant to a judgment or decision of a People's Court or a decision of another administrative enforcement authority, the parties concerned shall complete the necessary Customs clearance procedures in accordance with the law.



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Article 38

Enterprises engaged in the operation of warehouses or facilities for the storage of goods under Customs supervision shall register with the Customs authorities and shall handle the receipt, storage, and delivery of such goods in strict accordance with Customs regulations.

The storage of goods under Customs supervision at any location situated outside a designated Customs surveillance zone shall be subject to prior approval by Customs and shall remain under Customs control.

Where any enterprise violates the provisions of the preceding two paragraphs, or where any loss, damage, or misplacement of goods under Customs supervision occurs while such goods are in its custody, the person or legal entity responsible for their safekeeping shall be liable for the payment of the applicable Customs duties and shall bear corresponding legal responsibility, unless the loss or damage results from force majeure.

Article 39

The General Administration of Customs shall, independently or jointly with the relevant departments of the State Council, formulate: rules governing the control of inbound and outbound containers; rules governing the control of the salvage of inbound and outbound goods and sunken vessels; and rules governing the control of inbound and outbound goods involved in small-scale border trade, as well as other categories of inbound and outbound goods not otherwise provided for in this Law.

Article 40

Where the State has enacted provisions restricting or prohibiting the import or export of certain goods or articles, Customs shall implement control measures in accordance with the relevant laws, administrative regulations, decisions of the State Council, or authorizations granted by the competent departments under the State Council.

The specific control measures applicable to such goods and articles shall be formulated by the General Administration of Customs.

Article 41

The place of origin for imported and exported goods shall be determined in accordance with the State rules governing their origin.



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Article 42

The classification of imported and exported goods shall be determined in accordance with State regulations on merchandise classification.

Customs may require the consignor or consignee of such goods to provide any documents necessary for determining their classification. Where necessary, Customs may conduct laboratory tests or review laboratory results, which shall serve as the basis for the classification decision.

Article 43

Upon written request by a foreign trade entity, Customs may issue an advance administrative ruling regarding the classification of specified imported or exported goods.

Goods of the same type shall be classified in accordance with the relevant advance administrative ruling.

All advance administrative rulings on the classification of goods shall be published by Customs.

Article 44

Customs shall protect intellectual property rights associated with imported and exported goods in accordance with applicable laws and administrative regulations.

Upon request, the consignor or consignee of imported or exported goods shall make truthful declarations concerning the intellectual property rights of such goods and provide any supporting legal documents as required by law.

Article 45

Customs shall have the authority to examine accounting books, accounting certificates, declaration documents, and other relevant records of enterprises or persons directly involved in the import or export of standard goods, bonded goods, or goods subject to tax reduction or exemption.

Such examinations may be conducted within three years following Customs clearance of the goods or within the applicable period of Customs supervision. Detailed rules governing such examinations shall be formulated by the State Council.

Chapter IV: Inward and Outward Articles



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Article 46

Inward and outward luggage carried by individuals, as well as goods sent or received by post, shall be limited to reasonable quantities for personal use and shall remain subject to Customs supervision.

Article 47

All inward and outward articles shall be accurately declared to Customs by their owner and shall be subject to Customs inspection.

Seals affixed by Customs shall not be opened or broken by any person without prior authorization.

Article 48

The loading, unloading, transshipment, and transit of inward and outward mail bags shall be conducted under Customs supervision. The postal enterprise concerned shall submit a covering waybill to Customs.

The postal enterprise shall notify Customs in advance of the schedule for opening and sealing international mail bags. Customs shall promptly dispatch officers to supervise the inspection and examination on site.

Article 49

Inward and outward articles sent by post shall be posted or delivered by the responsible managing units only after they have been inspected and cleared by Customs.

Article 50

Articles registered with and approved by Customs for temporary duty-free entry or exit of the territory shall be taken out of or brought into the territory only by their owner.

Persons passing through the territory shall not leave behind any articles they carry without prior Customs approval.

Article 51

Pursuant to Article 21 of this Law, Customs shall dispose of: inward and outward articles voluntarily declared abandoned by the owner; articles to which no claim is made, or for which



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Customs formalities are not completed within the period prescribed by Customs; and inward postal items that cannot be delivered or returned.

Article 52

Imported and exported articles intended for official or personal use by foreign missions or personnel enjoying diplomatic privileges and immunities shall be handled in accordance with the applicable laws and administrative regulations.

Chapter V: Customs Duties

Article 53

Customs duties shall be levied and collected by Customs in accordance with the law.

Article 54

The consignee of imported goods, the consignor of exported goods, and the owner of inward and outward articles shall be the persons liable for payment of Customs duties.

Article 55

The dutiable value of an export item shall be determined by Customs based on its transaction price. Where the transaction price cannot be established, Customs shall assess the dutiable value in accordance with applicable law.

The dutiable value of an import item shall consist of the price of the goods, transportation fees and associated costs, and insurance fees incurred prior to unloading at the point of entry into the territory of the People's Republic of China.

The dutiable value of an export item shall consist of the price of the goods, transportation fees and associated costs, and insurance fees incurred prior to loading at the point of departure from the territory of the People's Republic of China.

Customs duties shall be calculated on the basis of the dutiable value.

The dutiable value of imported or exported goods shall be fixed by Customs in accordance with law.

Article 56



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Duty reduction or exemption may be granted for imported or exported goods, and inward or outward articles, in the following cases:

- 1-Advertising materials and trade samples of no commercial value;
- 2-Materials provided free of charge by foreign governments or international organizations;
- 3-Goods that have suffered damage or loss prior to Customs clearance;
- 4-Articles within the quantity or value limits prescribed by law;
- 5-Other goods and articles specified by law as eligible for duty reduction or exemption; and
- 6-Goods and articles specified as eligible for duty reduction or exemption under international treaties to which the People's Republic of China is a contracting or acceding party.

Article 57

Customs duties on imported or exported goods in special areas, for designated enterprises, or for specific purposes may be reduced or exempted. The State Council shall formulate detailed regulations concerning the scope and procedures for such reductions or exemptions.

All imported goods for which duty reduction or exemption has been granted in accordance with the preceding paragraph shall be used exclusively in the designated areas, enterprises, or for the specified purposes. They shall not be utilized otherwise unless prior approval from Customs is obtained and applicable duties are duly paid.

Article 58

The State Council shall determine the temporary reduction or exemption of Customs duties in accordance with Articles 56 and 57(1) of this Law.

Article 59

Temporary duty exemption may be granted for goods classified as temporarily imported or exported items, as well as for bonded goods imported with special permission, upon submission by the consignee or consignor of a guarantee or deposit equal in amount to the applicable Customs duties.

Article 60

Customs duties on imports or exports shall be paid within fifteen days following the date of issuance of the duty memorandum.



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Where payment is not made within the prescribed period, Customs shall impose a late payment fee on the person or entity liable for the duties, or on its guarantor.

If the Customs duties remain unpaid after three months, Customs, with the approval of the director of the directly competent Customs office or the authorized director of its subordinate Customs department, may implement one or more of the following enforcement measures:

- 1-Issue a written request to banks or other financial institutions to deduct the amount of the unpaid duties from the deposits of the liable entity;
- 2-Sell the goods to offset the outstanding duties;
- 3-Detain and sell goods or other assets of equivalent value to offset the outstanding duties.

In executing such enforcement measures, Customs shall also collect any unpaid late payment fees imposed under the preceding paragraph from the persons or entities liable for the duties, or from their guarantor.

Payment of Customs duties on imports or exports shall be made prior to the release of the goods by the person or entity liable for the duties.

Article 61

Where Customs has reason to believe that the person or legal entity liable for the payment of Customs duties may attempt to transfer, conceal, or dispose of dutiable goods or other assets, Customs may require such person or entity to provide collateral.

If the person or legal entity is unable to provide the requested collateral, Customs, with the approval of the director of the directly competent Customs office, or the director of its subordinate Customs department acting under authorization, may implement the following conservatory measures:

- 1-Issue a written notice to any banks or other financial institutions holding accounts of the liable person or entity, instructing the suspension of payments to such person or entity in an amount equal to the duties due;
- 2-Detain goods or other assets belonging to the liable person or entity of a value equal to the duties due.
- 3-Where the liable person or legal entity subsequently pays the Customs duties within the prescribed period, Customs shall immediately revoke the suspension measures.
- 4-Where such duties remain unpaid within the prescribed period, Customs, with the approval of the director of the directly competent Customs office or the director of the subordinate Customs department acting under authorization, may notify in writing any banks or other financial institutions holding accounts of the liable person or entity to deduct the duties from the frozen account, or may sell the detained goods or other assets to offset the duties due.



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5-Where the lawful rights and interests of the person or legal entity liable for the payment of Customs duties are harmed as a result of improper suspension measures or the delayed revocation of such measures after timely payment of the duties, Customs shall be liable to compensate the person or entity for such loss.

Article 62

Where Customs determines that Customs duties have been under-assessed or not levied on a consignment of imported or exported goods, or on an inward or outward article after its release, Customs shall collect the amount payable from the person or entity obligated to pay Customs duties within one year from the date of the prior duty payment or the release of the goods.

Where the under-assessment or non-levy of duties is attributable to a violation of Customs regulations by the duty payer, Customs may recover the unpaid amount from the liable person or entity within three years.

Article 63

Where Customs has over-collected duties, it shall, upon discovery, refund the excess without delay. The duty payer may request a refund from Customs within one year from the date of payment of the duties.

Article 64

Where a person or legal entity liable for the payment of Customs duties is involved in a dispute with Customs regarding such duties, it shall nevertheless pay the duties and may apply for administrative reconsideration in accordance with law.

Where the person or entity disagrees with the decision rendered in the administrative reconsideration, it may bring an action before the People's Court in accordance with law.

Article 65

Import taxes collected by Customs acting as the designated collector shall be governed by applicable regulations on the collection of Customs duties.

Chapter VI: Collateral in Customs Affairs

Article 66



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Where the consignor or consignee requests release of goods prior to the completion of classification, assessment of value, submission of effective declaration documents, or fulfillment of other Customs procedures, Customs shall require the provision of collateral commensurate with the party's legal obligations, unless otherwise provided by law or administrative regulations.

Where specific laws or administrative regulations prescribe the collateral required for the fulfillment of Customs obligations, such provisions shall prevail.

Where goods or articles are subject to State restrictions on import or export, the relevant licenses shall be submitted. Where such licenses cannot be provided and the law or administrative regulations do not permit collateral, Customs shall not release the restricted goods.

Article 67

Any legal person, organization, or citizen capable of fulfilling the obligations related to Customs affairs on behalf of the principal party may act as a guarantor, unless otherwise provided by law.

Article 68

The following assets of a guarantor may be used as collateral:

- 1-Currency of the RMB or other convertible currencies;
- 2-Bills of exchange, promissory notes, checks, bonds, and certificates of deposit;
- 3-Letters of guarantee issued by a bank or a non-financial institution;
- 4-Other assets and rights recognized by Customs.

Article 69

A guarantor shall be responsible for fulfilling all obligations during the period specified in the guarantee. The existence of a guarantor shall not release the principal party from the obligation to complete the necessary Customs formalities.

Article 70

The administration of guarantees in Customs affairs shall be governed by regulations formulated by the State Council.



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Chapter VII: Supervision of Law Enforcement

Article 71

Customs authorities shall perform their duties in strict accordance with the law and in the interest of the State. They shall exercise their powers within the scope of their statutory mandate, follow prescribed legal procedures, and remain subject to supervision and oversight in the performance of their law enforcement functions.

Article 72

Customs officers shall enforce the law impartially, maintain integrity and self-discipline, remain dedicated to their duties, and provide services in a courteous and professional manner. The following acts are strictly prohibited:

Concealing, conniving at, or colluding with others in acts of smuggling;

Illegally restricting the personal freedom of individuals, conducting unlawful searches of persons or property, or unlawfully searching or detaining inbound or outbound means of transport, goods, or articles;

Abusing official authority for personal gain or for the benefit of others;

Soliciting or accepting bribes;

Divulging State, commercial, or customs secrets;

Misusing authority by deliberately creating obstacles or delaying supervision, control, or inspection procedures;

Purchasing, distributing, or otherwise appropriating confiscated goods or articles;

Engaging in profit-making activities without authorization;

Performing duties in violation of legal procedures or in excess of authority;

Committing other acts of misconduct.

Article 73

Customs authorities shall strengthen the political, legal, and professional competence of their personnel to ensure the proper exercise of customs powers. Customs officers shall receive legal and professional training and must be duly qualified for their respective posts. Recruitment of customs officers shall be conducted through open and competitive examination, and only the most qualified candidates shall be appointed. Customs authorities shall provide ongoing



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political, legal, and professional training and assessment. Officers shall participate in regular evaluations, and those who fail to meet required standards shall be disqualified from their positions.

Article 74

The General Customs shall implement a systematic rotation regime for the appointment and assignment of Customs directors. Directors of Customs shall submit regular reports to their superiors and provide truthful accounts regarding the performance of their duties. The General Customs shall conduct inspections of directors within Customs offices directly under its jurisdiction, and such subordinate offices shall, in turn, examine the directors of the departments under their authority.

Article 75

The administrative law enforcement activities conducted by the Customs and its personnel shall be subject to supervision by the competent oversight authority. Investigative operations carried out by the anti-smuggling police shall be conducted under the supervision of the People's Procuratorate.

Article 76

The audit authority shall have the mandate to audit the financial receipts and disbursements of Customs offices and shall possess the right to undertake special audits of Customs activities pertaining to State finances.

Article 77

A superior Customs office shall exercise supervisory authority over the law enforcement activities of subordinate offices. Where a superior office deems a decision made by a subordinate office to be inappropriate, it may modify or revoke such decision.

Article 78



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The Customs shall establish an internal supervision and control system in accordance with this Law, relevant laws, and administrative regulations, to regulate law enforcement and ensure that personnel adhere to Customs discipline.

Article 79

Departments of Customs offices responsible for document examination, goods inspection, clearance, and investigation shall have clearly delineated powers, perform their respective functions independently, and maintain a system of mutual checks and balances.

Article 80

Any unit or individual shall have the right to lodge a complaint or report any violation of law or misconduct by the Customs and its personnel. The department receiving the complaint or report, and having jurisdiction over the matter, shall conduct a timely investigation and issue a decision. The departments receiving or handling the complaint or report shall maintain the confidentiality of the identity of the complainant or informant.

Article 81

Customs personnel shall recuse themselves from an investigation in the following circumstances:

- 1-They are a party to the case, or a close relative of a party to the case;
- 2-They or their close relatives have a direct or indirect interest in the case;
- 3-They have other relationships with parties to the case which may affect the impartiality of the investigation.

Chapter VIII: Legal Liabilities

Article 82



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The following acts, constituting evasion of Customs control, evasion of Customs duties, or violation of State import and export restrictions, in contravention of this Law and other relevant laws and administrative regulations, shall constitute acts of smuggling:

1-Transporting, carrying, or sending by post into or out of the territory goods or articles which are prohibited or restricted by the State from import or export, or which are subject to duties;

2-Selling within the territory of China any bonded goods imported under special permission, or goods subject to special duty reduction or exemption, as well as any other goods, articles, or means of transport entering the territory without Customs approval, without payment of Customs duties, or without the requisite certificates;

3-Any other act of evasion of Customs control which constitutes smuggling.

For any of the above acts which do not amount to a criminal offense, the Customs shall confiscate the smuggled goods and articles, as well as any illegal proceeds, and impose a fine. Goods, articles, and means of transport involved in repeated smuggling offenses shall also be confiscated. Specially designed equipment used to conceal smuggled goods shall be destroyed or confiscated.

Any act listed above which constitutes a criminal offense shall be subject to criminal prosecution in accordance with the law.

Article 83

The following acts shall be deemed acts of smuggling and shall be punishable in accordance with the provisions of Article 82 of this Law:

1-Directly or indirectly purchasing smuggled goods or articles from a smuggler;

2-Transporting by vessel, or transporting, purchasing, or selling by ships' personnel within inland or territorial waters, or border rivers and lakes, any articles that are prohibited or restricted by the State for import or export; or transporting, purchasing, or selling dutiable goods or articles without proper certification of tax payment.

Article 84

The counterfeiting or alteration of Customs documents or certificates, the purchasing of such documents, or collusion with smugglers through the provision of loans, capital, account



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numbers, invoices, certificates, or other Customs documents, or by providing means of transport, storage, forwarding, or other facilities, shall incur penal liability if the act constitutes a criminal offense. Where the act does not amount to a criminal offense, the Customs shall confiscate any illegal gains and impose a fine.

Article 85

Any individual who carries or sends by post articles for personal use into or out of the territory in quantities exceeding reasonable limits, without declaring such articles to the Customs, shall be required to pay the applicable duties and may be subject to a fine.

Article 86

The following acts, which contravene the Customs control regulations prescribed by this Law, may be subject to fines:

- 1-Bringing a means of transport into or out of the territory at a location other than a designated Customs office;
- 2-Failing to notify the Customs of the arrival and departure times of a means of transport, the location where it will remain, or any changes thereto;
- 3-Failing to make a truthful declaration to the Customs regarding imported, exported, transiting, transshipped, or through goods;
- 4-Refusing to undergo Customs inspection or examination of means of transport, goods, or articles entering or leaving the territory, as prescribed by law;
- 5-Loading or unloading inward or outward goods, or allowing passengers to board or disembark, without Customs approval;
- 6-Departing from a location with a Customs office without Customs approval;
- 7-Transferring or operating a means of transport from one location with a Customs office to another, or departing from the territory or entering a location lacking a designated Customs office, without completing the prescribed Customs clearance procedures and obtaining the necessary approval from the Customs authorities;



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8-Engaging in domestic transportation concurrently with entry or departure in violation of Customs control requirements, or without completing required Customs formalities;

9-Failing to report to the nearest Customs authorities any forced or emergency landing, stop, or jettisoning/discharge of goods at a location without a Customs office;

10-Opening, picking up, delivering, forwarding, repackaging, mortgaging, pledging, placing a lien on, transferring, altering identification marks on, misusing, or otherwise disposing of goods under Customs control without Customs approval;

11-Tampering with or breaking Customs seals without authorization;

12-Failing to provide justifiable reasons for missing goods under one's responsibility for transportation, storage, processing, or other acts involving goods under Customs control, or providing false records;

13-Engaging in any other acts in violation of Customs control regulations.

Article 87

Where an enterprise engages in business activities subject to Customs administration without Customs approval, in violation of this Law, the Customs shall order it to make corrections and may impose a warning, or suspend or revoke its business license.

Article 88

Any person who engages in customs declaration activities without completing the required recordation with the Customs may be subject to a fine imposed by the Customs.

Article 89

Where a customs declaration enterprise unlawfully makes customs declarations as an agent for another person, the Customs shall order it to correct the violation and may impose a fine; if the circumstances are serious, it may be prohibited from engaging in customs declaration activities.

Where a customs declarer unlawfully makes a customs declaration as an agent for another person, the Customs shall order him or her to make corrections and may impose a fine.

Article 90



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Where a consignee or consignor of imported or exported goods, or a customs declaration enterprise, offers bribes to a Customs officer, the Customs shall prohibit it from engaging in customs declaration activities and impose a fine; where the act constitutes a crime, criminal liability shall be pursued in accordance with the law.

Where a customs declarer offers bribes to a Customs officer, he or she shall be fined; and where the act constitutes a crime, the declarer shall be held criminally liable in accordance with the law.

Article 91

Where goods are imported in violation of intellectual property rights protected under the laws and administrative regulations of the People's Republic of China, the Customs shall confiscate the infringing goods and impose a fine; where the act constitutes a crime, criminal liability shall be pursued in accordance with the law.

Article 92

Goods, articles, and means of transport lawfully detained by the Customs shall not be disposed of prior to the issuance of a judgment by the People's Court or a penalty decision by the Customs.

However, in the case of dangerous, perishable goods or articles, or those with a short shelf life, or where the owner requests early sale, the director of the Customs office with direct jurisdiction, or the authorized head of a subordinate Customs office, may approve early sale in accordance with the law. The proceeds from the sale shall be retained by the Customs, which shall notify the owner thereof.

Smuggled goods or articles, illegal gains, vehicles used for smuggling, and specialized smuggling equipment confiscated by the People's Court or the Customs shall be disposed of by the Customs, and the proceeds from the disposal, together with any fines collected, shall be remitted to the State Treasury.

Article 93

Where a party refuses to comply with a Customs decision or fails to apply for reconsideration or to file a lawsuit in a People's Court within the prescribed time limit, the Customs office that rendered the penalty decision may use the party's deposit to offset the penalty, sell the detained goods, articles, or means of transport to satisfy the penalty, or apply to the People's Court for compulsory enforcement of the decision.



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Article 94

Where the Customs causes damage to inward or outward goods or articles during inspection, it shall compensate for the actual loss resulting from such damage.

Article 95

Where the lawful rights and interests of a party are infringed as a result of the unlawful detention of goods, articles, or means of transport by the Customs, the Customs shall bear liability for compensation.

Article 96

Customs personnel who commit any of the acts prescribed in Article 72 of this Law shall be subject to administrative disciplinary sanctions, and any illegal gains shall be confiscated. Where such acts constitute a crime, the personnel concerned shall be held criminally liable in accordance with the law.

Article 97

Where the financial revenues or expenditures of the Customs violate laws or administrative regulations, the audit authorities and other relevant departments shall make decisions in accordance with the law and relevant administrative regulations. Officials and other personnel directly responsible shall be subject to administrative sanctions, or, where the violation constitutes a crime, shall be held criminally liable in accordance with the law.

Article 98

Where the Customs fails to keep confidential the identity of a person who files a complaint or makes a disclosure, the directly responsible officials and other personnel shall be subject to administrative sanctions imposed by their departments or other relevant authorities.

Article 99

Where Customs personnel fail to withdraw from handling a case involving violations of law as required under this Law, the directly responsible officials and other personnel shall be subject to administrative sanctions.

Chapter IX: Supplementary Provisions



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Article 100

The terms used in this Law are defined as follows. The term "a Customs office directly under the control of the General Administration of Customs" refers to a Customs office responsible for administering Customs affairs within a specific area, while a Customs department under the control of a Customs office refers to a branch office responsible for administering specific Customs matters.

The term "inward and outward means of transport" refers to vessels, vehicles, aircraft, and pack-animals entering or leaving the territory carrying persons, goods, or articles.

The term "transit, transshipment, and through goods" refers to goods originating from outside the territory and passing through the territory en route to a destination outside the territory. Among these, transit goods pass through the territory by land, transshipment goods do not pass through the territory by land but are transferred to a different means of transport at a location with a Customs office, and through goods are carried into and out of the territory by the same vessel or aircraft.

The term "goods under Customs control" refers to imports and exports specified in Article 23 of this Law, goods under transit or transfer, goods subject to duty reductions or exemptions, and temporarily imported or exported goods, bonded goods, or other imports and exports that have not cleared Customs.

The term "bonded goods" refers to goods admitted into the territory with Customs approval without completion of formalities for duty payment, which will subsequently be reshipped out of the territory after storage, processing, or assembly within the territory.

The term "Customs surveillance zone" refers to any seaport, railway or highway station, airport, border pass, or international postal exchange station where a Customs office is located, any other place where Customs exercises control, and any location without a Customs office that has been approved by the State Council as a point of entry into or exit from the territory.

Article 101

The State Council shall formulate rules governing the control of means of transport, goods, and articles moving between the Special Economic Zones or other specially designated areas and other parts of the territory.

Article 102



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This Law shall come into effect on July 1, 1987. The Provisional Customs Law of the People's Republic of China, promulgated by the Central People's Government on April 18, 1951, is hereby repealed.



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