

Customs Law of the People's Republic of China (2017Amendment)[Effective]
中华人民共和国海关法(2017 修正) [现行有效]

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Customs Law of the People's Republic of China

(Adopted at the 19th Session of the Standing Committee of the Sixth National People's Congress on January 22, 1987; amended for the first time in accordance with the Decision on Amending the Customs Law of the People's Republic of China as adopted at the 16th Session of the Standing Committee of the Ninth National People's Congress on July 8, 2000; amended for the second time in accordance with the Decision of the Standing Committee of the National People's Congress on Amending the Cultural Relics Protection Law of the People's Republic of China and Other Eleven Laws as adopted at the 3rd Session of the Standing Committee of the Twelfth National People's Congress on June 29, 2013; and amended for the third time in accordance with the Decision of the Standing Committee of the National People's Congress on Amending Seven Laws Including the Marine Environment Protection Law of the People's Republic of China at the 6th Session of the Standing Committee of the Twelfth National People's Congress on December 28, 2013; and amended for the fourth time in accordance with the Decision of the Standing Committee of the National People's Congress on Amending Twelve Laws including the Foreign Trade Law of the People's Republic of China as adopted at the 24th Session of the Standing Committee of the Twelfth National People's Congress on Nov. 7, 2016; and amended for the fifth time in accordance with the Decision of the Standing Committee of the National People's Congress on Amending Eleven Laws including the Accounting Law of

中华人民共和国海关法

(1987年1月22日第六届全国人民代表大会常务委员会第十九次会议通过 根据2000年7月8日第九届全国人民代表大会常务委员会第十六次会议《关于修改〈中华人民共和国海关法〉的决定》第一次修正 根据2013年6月29日第十二届全国人民代表大会常务委员会第三次会议《关于修改〈中华人民共和国文物保护法〉等十二部法律的决定》第二次修正 根据2013年12月28日第十二届全国人民代表大会常务委员会第六次会议《关于修改〈中华人民共和国海洋环境保护法〉等七部法律的决定》第三次修正 根据2016年11月7日第十二届全国人民代表大会常务委员会第二十四次会议《关于修改〈中华人民共和国对外贸易法〉等十二部法律的决定》第四次修正 根据2017年11月4日第十二届全国人民代表大会常务委员会第三十次会议《关于修改〈中华人民共和国会计法〉等十一部法律的决定》第五次修正)

the People's Republic of China adopted at the 30th Session of the Standing Committee of the Twelfth National People's Congress of the People's Republic of China on November 4, 2017.)

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Chapter I General Provisions

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

Article 2 The Customs of the People's Republic of China shall be the state organ responsible for supervision and control over everything entering and leaving the customs territory (hereinafter referred to as inward and outward persons and objects). The Customs shall, in accordance with this Law and other related laws and administrative regulations, exercise supervision and control over the 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), collect customs duties and other taxes and fees, uncover and suppress smuggling, work out customs statistics and handle other customs operations.

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第一章 总 则

第一条 为了维护国家的主权和利益，加强海关监督管理，促进对外经济贸易和科技文化交往，保障社会主义现代化建设，特制定本法。

第二条 中华人民共和国海关是国家的进出关境（以下简称进出境）监督管理机关。海关依照本法和其他有关法律、行政法规，监管进出境的运输工具、货物、行李物品、邮递物品和其他物品（以下简称进出境运输工具、货物、物品），征收关税和其他税、费，查缉走私，并编制海关统计和办理其他海关业务。

Article 3 The State Council shall set up the General Customs Administration which shall exercise unified administration of the Customs offices throughout the country.

The state shall set up Customs offices at ports open to foreign countries and regions and at places which call for concentrated customs operations of supervision and control. The subordination of one Customs office to another shall not be restricted by administrative divisions.

The Customs offices shall exercise their functions and powers independently in accordance with the law, and shall be responsible to the General Customs Administration.

Article 4 The State shall create a Public Security Department within the General Customs. The department will have its own police officers who will be responsible for the investigation, detention, arrest, and preliminary examination of smuggling.

The public security department of a Customs office responsible for the investigation of the crime of smuggling shall conduct the investigation, detention, arrest and preliminary examination 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 transfer the case under its investigation for prosecution to the relevant People's Procuratorate in accordance with law.

The local public security departments shall cooperate with the public security departments of the Customs during smuggling investigations.

Article 5 The State adopts a unified, joint, and comprehensive system for the suppression of the crime of smuggling. The Customs shall be responsible for the organization, coordination, and control of smuggling investigations. The State Council shall formulate relevant regulations.

Cases of smuggling detected by the various administrative law-enforcement departments shall be transferred to the Customs for administrative sanctions. If the case

第三条 国务院设立海关总署，统一管理全国海关。

国家在对外开放的口岸和海关监管业务集中的地点设立海关。海关的隶属关系，不受行政区划的限制。

海关依法独立行使职权，向海关总署负责。

第四条 国家在海关总署设立专门侦查走私犯罪的公安机关，配备专职缉私警察，负责对其管辖的走私犯罪案件的侦查、拘留、执行逮捕、预审。

海关侦查走私犯罪公安机关履行侦查、拘留、执行逮捕、预审职责，应当按照《中华人民共和国刑事诉讼法》的规定办理。

海关侦查走私犯罪公安机关根据国家有关规定，可以设立分支机构。各分支机构办理其管辖的走私犯罪案件，应当依法向有管辖权的人民检察院移送起诉。

地方各级公安机关应当配合海关侦查走私犯罪公安机关依法履行职责。

第五条 国家实行联合缉私、统一处理、综合治理的缉私体制。海关负责组织、协调、管理查缉走私工作。有关规定由国务院另行制定。

各有关行政执法部门查获的走私案件，应当给予行政处罚的，移送海关依法处理；涉嫌犯罪的，

constitutes a crime, it shall be transferred either to the public security department of the Customs or to the local public security department, which will handle the case in accordance with its respective competence and legal procedures.

Article 6 The customs may exercise the following power:

(1) to check incoming and outgoing transport and examine incoming and outgoing goods and articles; to detain those entering or leaving the territory in violation of this Law or other relevant laws and administrative regulations.

(2) to examine the papers and identifications of persons entering or leaving the territory; to interrogate those suspected of violating this Law or other relevant laws and administrative regulations and investigate their illegal activities.

(3) to examine and make copies of contracts, invoices, book accounts, bills, records, documents, business letters and cables, audio and video products and other materials related to incoming and outgoing transport, goods and articles; Those items, goods, and articles entering or leaving the territory in violation of this Law or other relevant laws and administrative regulations shall be detained.

(4) to search, within a Customs surveillance zone and the specified coastal or border area in the vicinity of a Customs office, relevant means of transport suspected of involvement in smuggling, storage places suspected of concealing smuggled goods and articles, and to search the relevant means of transport and goods and articles of persons suspected of smuggling. Upon the approval of the director of the Customs office with direct jurisdiction, or of the authorized director of the Customs department under it, the means of transport, goods and articles, and suspected smuggler(s) may be detained. Such detention of the suspected smuggler(s) shall not exceed 24 hours and, under special circumstances, may be extended to 48 hours.

In the area outside of the Customs surveillance zone or not in the specified coastal or border area in the vicinity of a Customs office, when investigating smuggling, upon the approval of the director of the Customs office with direct

应当移送海关侦查走私犯罪公安机构、地方公安机关依据案件管辖分工和法定程序办理。

第六条 海关可以行使下列权力：

（一）检查进出境运输工具，查验进出境货物、物品；对违反本法或者其他有关法律、行政法规的，可以扣留。

（二）查阅进出境人员的证件；询问违反本法或者其他有关法律、行政法规的嫌疑人，调查其违法行为。

（三）查阅、复制与进出境运输工具、货物、物品有关的合同、发票、帐册、单据、记录、文件、业务函电、录音录像制品和其他资料；对其中与违反本法或者其他有关法律、行政法规的进出境运输工具、货物、物品有牵连的，可以扣留。

（四）在海关监管区和海关附近沿海沿边规定地区，检查有走私嫌疑的运输工具和藏匿走私货物、物品嫌疑的场所，检查走私嫌疑人的身体；对有走私嫌疑的运输工具、货物、物品和走私犯罪嫌疑人，经直属海关关长或者其授权的隶属海关关长批准，可以扣留；对走私犯罪嫌疑人，扣留时间不超过二十四小时，在特殊情况下可以延长至四十八小时。

在海关监管区和海关附近沿海沿边规定地区以外，海关在调查走私案件时，对有走私嫌疑的运输工具和除公民住处以外的有藏匿

jurisdiction, or of the director of the Customs department under it with the proper authorization, the Customs officials may search the means of transport suspected to be smuggling and places suspected to be hiding smuggled goods and articles. The parties involved shall be present at the search site. In case the parties are not present, the search can also be conducted in the presence of witnesses, and the means of transport, goods, and articles, which can be proved as evidence for smuggling, may be detained.

The scope of the specified coastal or border area in the vicinity of a Customs office shall be defined by the General Customs Administration and the public security department under the State Council in conjunction with the relevant provincial people's governments.

(5) When investigating smuggling, with the approval of the director of the Customs office with direct jurisdiction, or of the director of the Customs department under it with the proper authorization, investigations may be conducted over the deposits or transfers of units or personnel under investigation in the financial institutions or post offices.

(6) Customs officers may chase means of transport or persons defying and escaping from customs supervision and control to places beyond a customs surveillance zone or the specified coastal or border area in the vicinity of a Customs office and bring them back to be properly dealt with; and

(7) A Customs office may be provided with arms for the performance of its duties. Rules governing the carrying and use of arms by customs officers shall be drawn up by the General Customs Administration jointly with the public security department under the State Council and reported to the State Council for approval.

(8) Other powers of the Customs office are stipulated by laws and regulations.

Article 7 Each locality and department shall support the execution of power of the Customs office, and shall not obstruct the law-enforcement of the Customs office in violation of law.

Article 8 All inward and outward means of transport, goods and articles shall enter or leave the territory at a place

走私货物、物品嫌疑的场所，经直属海关关长或者其授权的隶属海关关长批准，可以进行检查，有关当事人应当到场；当事人未到场的，在有见证人在场的情况下，可以径行检查；对其中有证据证明有走私嫌疑的运输工具、货物、物品，可以扣留。

海关附近沿海沿边规定地区的范围，由海关总署和国务院公安部门会同有关省级人民政府确定。

（五）在调查走私案件时，经直属海关关长或者其授权的隶属海关关长批准，可以查询案件涉嫌单位和涉嫌人员在金融机构、邮政企业的存款、汇款。

（六）进出境运输工具或者个人违抗海关监管逃逸的，海关可以连续追至海关监管区和海关附近沿海沿边规定地区以外，将其带回处理。

（七）海关为履行职责，可以配备武器。海关工作人员佩带和使用武器的规则，由海关总署会同国务院公安部门制定，报国务院批准。

（八）法律、行政法规规定由海关行使的其他权力。

第七条 各地方、各部门应当支持海关依法行使职权，不得非法干预海关的执法活动。

第八条 进出境运输工具、货物、物品，必须通过设立海关

where there is a Customs office. If, under special circumstances, they have to enter or leave the territory at a place without a Customs office as a matter of contingency, permission shall be obtained from the State Council or an organ authorized by the State Council, and customs formalities shall be duly completed in accordance with this Law.

Article 9 Unless otherwise provided for, all import and export goods must be declared and duties on them paid by their sender or receiver or by representatives entrusted by the sender or receiver and approved by and registered with the Customs.

The customs formalities concerning declaration of inward and outward articles and payment of duties on them may be completed either by the owner or by a person the owner has entrusted to act as his agent.

Article 10 If entrusted by the sender or receiver of the import or export goods, the representative handling the declaration procedure shall present to the Customs office a document certifying power of attorney and signed by the entrusting party, and shall abide by all provisions of this Law applicable to the entrusting party.

If entrusted by the sender of the exports or the receiver of the imports, but handling the declaration procedure in its own name, the representative shall bear the same legal responsibility as that of the sender or the receiver.

When entrusting the representative to handle the declaration procedure, the entrusting party shall provide the representative with truthful information about the entrusted declaration. When entrusted to handle the declaration procedure, the representative shall make reasonable verification of the facts provided by the entrusting party.

Article 11 To undergo customs declaration formalities, the consignees or consigners for imported or exported goods and the customs declaration enterprises must legally register with the customs offices. Engaging in customs declaration without such registration shall be prohibited.

的地点进境或者出境。在特殊情况下，需要经过未设立海关的地点临时进境或者出境的，必须经国务院或者国务院授权的机关批准，并依照本法规定办理海关手续。

第九条 进出口货物，除另有规定的外，可以由进出口货物收发货人自行办理报关纳税手续，也可以由进出口货物收发货人委托海关准予注册登记的报关企业办理报关纳税手续。

进出境物品的所有人可以自行办理报关纳税手续，也可以委托他人办理报关纳税手续。

第十条 报关企业接受进出口货物收发货人的委托，以委托人的名义办理报关手续的，应当向海关提交由委托人签署的授权委托书，遵守本法对委托人的各项规定。

报关企业接受进出口货物收发货人的委托，以自己的名义办理报关手续的，应当承担与收发货人相同的法律责任。

委托人委托报关企业办理报关手续的，应当向报关企业提供所委托报关事项的真实情况；报关企业接受委托人的委托办理报关手续的，应当对委托人所提供情况的真实性进行合理审查。

第十一条 进出口货物收发货人、报关企业办理报关手续，必须依法经海关注册登记。未依法经海关注册登记，不得从事报关业务。

Declaring enterprises or individuals shall not act as illegal agents of others or conduct declaration activities outside of their business scope.

Article 12 No unit or individual may obstruct the Customs office from performing its duties according to law, and the unit or individual concerned shall cooperate with the Customs office by giving truthful answers to questions asked by the Customs office.

Where the customs officer meets with forceful resistance while carrying out his duties, the public security department and the relevant People's Armed Police units shall provide assistance.

Article 13 The Customs office shall establish a reporting regime to encourage the exchange of information and report acts in violation of this Law committed in order to escape Customs surveillance and control.

Any unit or individual has the right to inform and report to the Customs office any act in violation of this Law committed in order to escape Customs surveillance and control.

The Customs office shall provide spiritual or material rewards to units or individuals for meritorious service in providing information or assistance which leads to the discovery and seizure of violators of this Law.

The Customs office shall keep the identities of such units or individuals strictly 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 a truthful declaration to the Customs, submit the 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 from it without prior permission by the Customs.

Before an inward or outward means of transport moves from one place with a Customs office to another place with a Customs office, it shall comply with the control requirements of the Customs and complete customs

报关企业和报关人员不得非法代理他人报关，或者超出其业务范围进行报关活动。

第十二条 海关依法执行职务，有关单位和个人应当如实回答询问，并予以配合，任何单位和个人不得阻挠。

海关执行职务受到暴力抗拒时，执行有关任务的公安机关和人民武装警察部队应当予以协助。

第十三条 海关建立对违反本法规定逃避海关监管行为的举报制度。

任何单位和个人均有权对违反本法规定逃避海关监管的行为进行举报。

海关对举报或者协助查获违反本法案件的有功单位和个人，应当给予精神的或者物质的奖励。

海关应当为举报人保密。

第二章 进出境运输工具

第十四条 进出境运输工具到达或者驶离设立海关的地点时，运输工具负责人应当向海关如实申报，交验单证，并接受海关监管和检查。

停留在设立海关的地点的进出境运输工具，未经海关同意，不得擅自驶离。

进出境运输工具从一个设立海关的地点驶往另一个设立海关的地点的，应当符合海关监管要求，

formalities; no means of transport shall be allowed to change its course and leave the territory unless it has cleared the Customs.

Article 15 An inward means of transport which has entered the territory but has not made its declaration to the Customs or an outward means of transport which has cleared the Customs but has not left the territory shall move along routes specified by competent communications authorities; in the absence of such specification, the routes shall be designated by the Customs.

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

Article 17 The inward or outward goods and articles being loaded on or unloaded from a means of transport and the inward and outward passengers boarding or getting off a means of transport shall be subject to customs control.

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

Those boarding or getting off an inward or outward means of transport who carry articles with them shall truthfully declare to the Customs and shall be subject to customs examination.

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

办理海关手续，未办结海关手续的，不得改驶境外。

第十五条 进境运输工具在进境以后向海关申报以前，出境运输工具在办结海关手续以后出境以前，应当按照交通主管机关规定的路线行进；交通主管机关没有规定的，由海关指定。

第十六条 进出境船舶、火车、航空器到达和驶离时间、停留地点、停留期间更换地点以及装卸货物、物品时间，运输工具负责人或者有关交通运输部门应当事先通知海关。

第十七条 运输工具装卸进出境货物、物品或者上下进出境旅客，应当接受海关监管。

货物、物品装卸完毕，运输工具负责人应当向海关递交反映实际装卸情况的交接单据和记录。

上下进出境运输工具的人员携带物品的，应当向海关如实申报，并接受海关检查。

第十八条 海关检查进出境运输工具时，运输工具负责人应当到场，并根据海关的要求开启舱室、房间、车门；有走私嫌疑的，并应当开拆可能藏匿走私货物、物品的部位，搬移货物、物料。

海关根据工作需要，可以派员随运输工具执行职务，运输工具负责人应当提供方便。

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

Article 20 Vessels and aircraft entering or departing China which concurrently engage in the transportation of goods or passengers within China shall satisfy the customs control requirements.

Customs formalities shall be completed with the Customs for an inward or outward means of transport to change to transport business within the territory.

Article 21 Coastal transport vessels, fishing boats and ships engaged in special operations at sea may not carry, obtain on an exchange basis, purchase or transfer inward and outward goods and articles without 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 report immediately to the Customs office nearby.

Chapter III Inward and Outward Goods

Article 23 All import goods, throughout the period from the time of arrival in the territory to the time of customs clearance; all export goods, throughout the period from the time of declaration to the time of departure from the territory; and all transit, transshipment and through goods, throughout the period from the time of arrival in the territory to the time of departure from the territory, shall be subject to customs control.

Article 24 The receiver of import goods and the sender of export goods shall make an accurate declaration and submit the import or export license and relevant papers to the Customs office for examination. 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 enacted by the State Council.

第十九条 进境的境外运输工具和出境的境内运输工具，未向海关办理手续并缴纳关税，不得转让或者移作他用。

第二十条 进出境船舶和航空器兼营境内客、货运输，应当符合海关监管要求。

进出境运输工具改营境内运输，需向海关办理手续。

第二十一条 沿海运输船舶、渔船和从事海上作业的特种船舶，未经海关同意，不得载运或者换取、买卖、转让进出境货物、物品。

第二十二条 进出境船舶和航空器，由于不可抗力的原因，被迫在未设立海关的地点停泊、降落或者抛掷、起卸货物、物品，运输工具负责人应当立即报告附近海关。

第三章 进出境货物

第二十三条 进口货物自进境起到办结海关手续止，出口货物自向海关申报起到出境止，过境、转运和通运货物自进境起到出境止，应当接受海关监管。

第二十四条 进口货物的收货人、出口货物的发货人应当向海关如实申报，交验进出口许可证件和有关单证。国家限制进出口的货物，没有进出口许可证件的，不予放行，具体处理办法由国务院规定。

Declaration of import goods shall be made to the Customs office by the receiver within 14 days of the arrival of the means of transport; declaration of export goods shall be made by the sender after the goods arrive at the Customs surveillance zone and 24 hours prior to loading unless otherwise specially approved by the Customs.

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

Article 25 Goods imported or exported at the Customs office shall be declared in writing on paper or electronic declaration forms.

Article 26 After acceptance by the customs offices, declaration documents and the contents thereof may not be modified or withdrawn, except under the circumstances set out by the customs.

Article 27 The receiver of the imported goods may check the goods or obtain samples before declaration with the approval of the Customs office. In case quarantine is needed in accordance with law, samples can be obtained only after quarantine.

Article 28 All import and export goods shall be subject to customs examination. While the examination is being carried out, the consignee for the import goods or the consignor for the export goods shall be present and be 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 consignee or the consignor whenever it considers this necessary.

The Customs, under particular circumstances, can grant that the import and export commodities be exempted from inspection. The specific measures therefore shall be formulated by the General Administration of Customs.

Article 29 Unless specially approved by the Customs, import and export goods shall be released upon customs endorsement only after the payment of duties or the provision of a guarantee.

进口货物的收货人应当自运输工具申报进境之日起十四日内，出口货物的发货人除海关特准的外应当在货物运抵海关监管区后、装货的二十四小时以前，向海关申报。

进口货物的收货人超过前款规定期限向海关申报的，由海关征收滞报金。

第二十五条 办理进出口货物的海关申报手续，应当采用纸质报关单和电子数据报关单的形式。

第二十六条 海关接受申报后，报关单证及其内容不得修改或者撤销，但符合海关规定情形的除外。

第二十七条 进口货物的收货人经海关同意，可以在申报前查看货物或者提取货样。需要依法检疫的货物，应当在检疫合格后提取货样。

第二十八条 进出口货物应当接受海关查验。海关查验货物时，进口货物的收货人、出口货物的发货人应当到场，并负责搬移货物，开拆和重封货物的包装。海关认为必要时，可以径行开验、复验或者提取货样。

海关在特殊情况下对进出口货物予以免验，具体办法由海关总署制定。

第二十九条 除海关特准的外，进出口货物在收发货人缴清税款或者提供担保后，由海关签印放行。

Article 30 Where the receiver fails to declare the import goods to the Customs office within three months of the arrival of the means of transport, the goods shall be confiscated and sold off according to law by the Customs office. After the costs of transport, loading and unloading, storage, and duties and taxes are deducted from the money obtained from the sale, the remaining sum, if any, shall be returned to the receiver provided s/he submits an application to the Customs office within one year of the sale of the goods according to law. If the importation of such goods is under state restriction, the receiver shall provide the appropriate import license; otherwise the money shall not be returned. If no one applies within the time limit, the money shall be turned over to the State Treasury.

Inward goods confirmed by the Customs to be mis-discharged or over-discharged may be returned to the place of consignment or imported upon completion of necessary formalities by the person in charge of the means of transport carrying the goods or the consignee or the consignor for 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 a 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 consignee or the owner shall be taken over and sold off by the Customs. 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 in accordance with laws, administrative regulations or the provisions of the State Council or the General Administration of Customs shall be re-shipped out of or into the territory of China within six months. Where the time limit for re-shipment out of or into the territory of China needs to be extended, the formalities for the extension

第三十条 进口货物的收货人自运输工具申报进境之日起超过三个月未向海关申报的，其进口货物由海关提取依法变卖处理，所得价款在扣除运输、装卸、储存等费用和税款后，尚有余款的，自货物依法变卖之日起一年内，经收货人申请，予以发还；其中属于国家对进口有限制性规定，应当提交许可证件而不能提供的，不予发还。逾期无人申请或者不予发还的，上缴国库。

确属误卸或者溢卸的进境货物，经海关审定，由原运输工具负责人或者货物的收发货人自该运输工具卸货之日起三个月内，办理退运或者进口手续；必要时，经海关批准，可以延期三个月。逾期未办手续的，由海关按前款规定处理。

前两款所列货物不宜长期保存的，海关可以根据实际情况提前处理。

收货人或者货物所有人声明放弃的进口货物，由海关提取依法变卖处理；所得价款在扣除运输、装卸、储存等费用后，上缴国库。

第三十一条 按照法律、行政法规、国务院或者海关总署规定暂时进口或者暂时出口的货物，应当在六个月内复运出境或者复运进境；需要延长复运出境或者复运进境期限的，应当根据海关总署的规定办理延期手续。

thereof shall be undergone in accordance with the provisions of the General Administration of Customs.

Article 32 The storage, processing, assembling, exhibition, transportation and consignment sales of bonded goods and the operation of duty-free shops shall meet the requirements of Customs surveillance and be approved by and registered with the Customs office.

The assignment, transfer, and entry into and exit from the storage locations of bonded goods shall go through requisite procedures at the Customs office and receive the proper surveillance and examination.

Article 33 Enterprises engaged in processing trade shall undergo 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 the relevant provisions.

The finished products of a processing trade shall be re-exported within the stipulated time limit. If the imported raw materials or parts are bonded goods specified by the State, the enterprise shall verify cancellation of the bond at the Customs office. If the Customs duties of the goods are pre-paid, the enterprise may ask for refunds from the Customs office in accordance with the law.

If the bonded imported materials and parts or finished products under processing trade are sold domestically, the customs office shall impose tax on bonded imported materials and parts in accordance with the law. If the state has restrictive provisions on the import of such goods, the enterprise shall also submit an import license to the customs office.

Article 34 The bonded zones and other zones, which are established in the territory of the People's Republic of China with the approval of the State Council under the special control of Customs, shall be controlled by Customs in accordance with law.

Article 35 Customs formalities for import goods shall be completed by the consignee at the Customs office at the place where the goods enter the territory; those for export

第三十二条 经营保税货物的储存、加工、装配、展示、运输、寄售业务和经营免税商店，应当符合海关监管要求，经海关批准，并办理注册手续。

保税货物的转让、转移以及进出保税场所，应当向海关办理有关手续，接受海关监管和查验。

第三十三条 企业从事加工贸易，应当按照海关总署的规定向海关备案。加工贸易制成品单位耗料量由海关按照有关规定核定。

加工贸易制成品应当在规定的期限内复出口。其中使用的进口料件，属于国家规定准予保税的，应当向海关办理核销手续；属于先征收税款的，依法向海关办理退税手续。

加工贸易保税进口料件或者制成品内销的，海关对保税的进口料件依法征税；属于国家对进口有限制性规定的，还应当向海关提交进口许可证件。

第三十四条 经国务院批准在中华人民共和国境内设立的保税区等海关特殊监管区域，由海关按照国家有关规定实施监管。

第三十五条 进口货物应当由收货人在货物的进境地海关办理海关手续，出口货物应当由发

goods shall be completed by the consignor at the Customs office where the goods depart from the territory.

If applied for by the consignee or the consignor and approved by the Customs, customs formalities for import goods may be completed at the place of destination where there is a Customs office, and those for export goods at the place of consignment where there is a Customs office. The transport of such goods from one place with a Customs office to another shall comply with the control requirements of the Customs. When necessary, customs officers may escort the goods in transportation.

Where goods enter or leave the territory by electric cables, pipelines or other special means of conveyance, the management units concerned 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 person in charge of the means of transport to the Customs office at the place where the goods enter the territory, and shall be shipped out of the territory within the designated time limit.

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

Article 37 Without Customs approval, no unit or individual may open, pick up, deliver, forward, change, repack, mortgage, pledge, or transfer goods under Customs control. Nor may anyone change identification marks on, use for other purposes, or permanently dispose of such goods.

Seals affixed by the Customs may not be opened or broken by any person without Customs authorization.

Upon disposal of goods under Customs control by the judgment or decision of the People's Court and decisions of other administrative enforcement authorities, the parties concerned are required to go through the Customs clearance procedure.

Article 38 Enterprises operating warehouses and places where goods under Customs control are kept shall be registered at Customs and shall complete procedures for

货人在货物的出境地海关办理海关手续。

经收发货人申请，海关同意，进口货物的收货人可以在设有海关的指运地、出口货物的发货人可以在设有海关的启运地办理海关手续。上述货物的转关运输，应当符合海关监管要求；必要时，海关可以派员押运。

经电缆、管道或者其他特殊方式输送进出境的货物，经营单位应当定期向指定的海关申报和办理海关手续。

第三十六条 过境、转运和通运货物，运输工具负责人应当向进境地海关如实申报，并应当在规定的期限内运输出境。

海关认为必要时，可以查验过境、转运和通运货物。

第三十七条 海关监管货物，未经海关许可，不得开拆、提取、交付、发运、调换、改装、抵押、质押、留置、转让、更换标记、移作他用或者进行其他处置。

海关加施的封志，任何人不得擅自开启或者损毁。

人民法院判决、裁定或者有关行政执法部门决定处理海关监管货物的，应当责令当事人办结海关手续。

第三十八条 经营海关监管货物仓储业务的企业，应当经海关注册，并按照海关规定，办理收存、交付手续。

the receipt and delivery of goods in accordance with Customs regulations.

The storage of goods under Customs control at a place outside a Customs surveillance zone must be approved by the Customs and shall be subject to Customs control.

Should there be any violation of the above two clauses or any damages or misplacement of the goods under Customs control while they are in the care of another enterprise, the person or legal entity responsible for keeping the goods shall pay the applicable Customs duties and bear legal responsibility except in the case of force majeure.

Article 39 The General Customs Administration shall draw up, independently or jointly with the relevant departments 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 ships; rules for control over inward and outward goods involved in small volumes of border transactions and other inward and outward goods not specified in this Law.

Article 40 If there are state regulations on the restriction or prohibition of imported or exported goods and articles, Customs shall carry out control measures in accordance with laws, administrative regulations, stipulations of the State Council, or authorization by other departments of the State Council. The specific control measures shall be formulated by the General Customs Authority.

Article 41 The place of origin of imported or exported goods shall be decided in accordance with State rules on place of origin.

Article 42 The classification of imported or exported goods shall be decided in accordance with State rules on merchandise classification.

Customs may require the sender or receiver of the exported or imported goods to provide necessary documents for deciding their classification. If necessary, the Customs may organize a laboratory test or examine lab results which shall be used as the basis for deciding the classification.

在海关监管区外存放海关监管货物，应当经海关同意，并接受海关监管。

违反前两款规定或者在保管海关监管货物期间造成海关监管货物损毁或者灭失的，除不可抗力外，对海关监管货物负有保管义务的人应当承担相应的纳税义务和法律责任。

第三十九条 进出境集装箱的监管办法、打捞进出境货物和沉船的监管办法、边境小额贸易进出口货物的监管办法，以及本法未具体列明的其他进出境货物的监管办法，由海关总署或者由海关总署会同国务院有关部门另行制定。

第四十条 国家对进出境货物、物品有禁止性或者限制性规定的，海关依据法律、行政法规、国务院的规定或者国务院有关部门依据法律、行政法规的授权作出的规定实施监管。具体监管办法由海关总署制定。

第四十一条 进出口货物的原产地按照国家有关原产地规则的规定确定。

第四十二条 进出口货物的商品归类按照国家有关商品归类的规定确定。

海关可以要求进出口货物的收发货人提供确定商品归类所需的有关资料；必要时，海关可以组织化验、检验，并将海关认定的化验、检验结果作为商品归类的依据。

Article 43 At the written request of a unit conducting foreign trade, Customs may provide an administrative decision in advance concerning the classification of certain imported or exported goods.

The imported or exported goods shall be classified according to the administrative decision over the same goods.

The Customs shall publish all administrative decisions about the classification of goods.

Article 44 The Customs shall protect the intellectual property rights related to imported or exported goods in accordance with law and administrative regulations.

If requested, the sender or the receiver of exported or imported goods shall make truthful declarations about the intellectual property rights of the goods to Customs and shall provide the necessary legal documents as stipulated by the law.

Article 45 The Customs may examine accounting books, accounting certificates, declaration documents and other documents of the enterprises or persons directly involved in the importation or exportation of standard goods, bonded goods or goods under tax reduction or exemption; the Customs may make its examination within three years after clearance of the goods at the Customs or within the Customs control period. The detailed regulations for the examination shall be formulated by the State Council.

Chapter IV Inward and Outward Articles

Article 46 Inward and outward luggage carried by individuals and inward and outward articles sent by post shall be limited to reasonable quantities for personal use and shall be subject to customs control.

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

Seals affixed by the Customs may not be opened or broken by any person without authorization.

第四十三条 海关可以根据对外贸易经营者提出的书面申请，对拟作进口或者出口的货物预先作出商品归类等行政裁定。

进口或者出口相同货物，应当适用相同的商品归类行政裁定。

海关对所作出的商品归类等行政裁定，应当予以公布。

第四十四条 海关依照法律、行政法规的规定，对与进出口货物有关的知识产权实施保护。

需要向海关申报知识产权状况的，进出口货物收发货人及其代理人应当按照国家规定向海关如实申报有关知识产权状况，并提交合法使用有关知识产权的证明文件。

第四十五条 自进出口货物放行之日起三年内或者在保税货物、减免税进口货物的海关监管期限内及其后的三年内，海关可以对与进出口货物直接有关的企业、单位的会计帐簿、会计凭证、报关单证以及其他有关资料和相关进出口货物实施稽查。具体办法由国务院规定。

第四章 进出境物品

第四十六条 个人携带进出境的行李物品、邮寄进出境的物品，应当以自用、合理数量为限，并接受海关监管。

第四十七条 进出境物品的所有人应当向海关如实申报，并接受海关查验。

海关加施的封志，任何人不得擅自开启或者损毁。

Article 48 The loading, unloading, transshipment and transit of inward and outward mail bags shall be subject to customs control, and a covering waybill shall be submitted to the Customs by the postal enterprise concerned.

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

Article 49 Inward and outward articles sent by post shall be posted or delivered by managing units only after they have been examined and released by the Customs.

Article 50 Articles registered with and approved by the Customs for temporarily entering or leaving the territory duty-free, shall be taken out or brought into the territory again by the owner.

Persons passing through the territory may not leave in the territory, without customs approval, the articles they carry with them.

Article 51 In accordance with Article 21 of this Law, the Customs shall dispose of inward and outward articles declared to be abandoned by the owner; articles to which no one makes a claim or for which customs formalities are not completed within the time limit set by the Customs; and inward postal items which can neither be delivered nor be 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 dealt with in accordance with the relevant law and administrative regulations.

Chapter V Customs Duties

Article 53 Customs duties shall be levied by the Customs according to law.

Article 54 The consignee of import goods, the consignor of export goods and the owner of inward and outward articles shall be the obligatory customs duty payer.

第四十八条 进出境邮袋的装卸、转运和过境，应当接受海关监管。邮政企业应当向海关递交邮件路单。

邮政企业应当将开拆及封发国际邮袋的时间事先通知海关，海关应当按时派员到场监管查验。

第四十九条 邮运进出境的物品，经海关查验放行后，有关经营单位方可投递或者交付。

第五十条 经海关登记准予暂时免税进境或者暂时免税出境的物品，应当由本人复带出境或者复带进境。

过境人员未经海关批准，不得将其所带物品留在境内。

第五十一条 进出境物品所有人声明放弃的物品、在海关规定期限内未办理海关手续或者无人认领的物品，以及无法投递又无法退回的进境邮递物品，由海关依照本法第三十条的规定处理。

第五十二条 享有外交特权和豁免的外国机构或者人员的公务用品或者自用物品进出境，依照有关法律、行政法规的规定办理。

第五章 关 税

第五十三条 准许进出口的货物、进出境物品，由海关依法征收关税。

第五十四条 进口货物的收货人、出口货物的发货人、进出境物品的所有人，是关税的纳税义务人。

Article 55 The duty-paying value of an export item shall be decided by the Customs on the basis of its transaction price. If the transaction price cannot be determined, the Customs shall assess the duty-paying value in accordance with law.

The duty-paying value of an import item consists of its price, transportation fees and corresponding expenses, and insurance fees before unloading after the arrival at a point of entry into the territory of the People's Republic of China. The duty-paying value of an export item consists of its price, transportation fees and corresponding expenses, and insurance fees before loading after the arrival at a point of departure from the territory of the People's Republic of China. The Customs duties shall be deducted from the duty-paying value.

The duty-paying value of an imported or exported article shall be fixed by Customs in accordance with law.

Article 56 Duty reduction or exemption shall be granted for import or export goods and inward or outward articles listed below:

- (1) advertising items and trade samples of no commercial value;
- (2) materials presented free of charge by foreign governments or international organizations;
- (3) goods to which damage or loss has occurred prior to customs release;
- (4) articles of a quantity or value within the fixed limit;
- (5) other goods and articles specified by law as items for duty reduction or exemption; and
- (6) goods and articles specified as items for duty reduction or exemption by international treaties to which the People's Republic of China is either a contracting or an acceding party.

Article 57 Customs duties for import or export goods in special areas, for special enterprises and for special purposes may be reduced or exempted. The State Council shall formulate detailed regulations about the scope and method of the reduction or exemption.

第五十五条 进出口货物的完税价格，由海关以该货物的成交价格为基础审查确定。成交价格不能确定时，完税价格由海关依法估定。

进口货物的完税价格包括货物的货价、货物运抵中华人民共和国境内输入地点起卸前的运输及其相关费用、保险费；出口货物的完税价格包括货物的货价、货物运至中华人民共和国境内输出地点装载前的运输及其相关费用、保险费，但是其中包含的出口关税税额，应当予以扣除。

进出境物品的完税价格，由海关依法确定。

第五十六条 下列进出口货物、进出境物品，减征或者免征关税：

- （一）无商业价值的广告品和货样；
- （二）外国政府、国际组织无偿赠送的物资；
- （三）在海关放行前遭受损坏或者损失的货物；
- （四）规定数额以内的物品；
- （五）法律规定减征、免征关税的其他货物、物品；
- （六）中华人民共和国缔结或者参加的国际条约规定减征、免征关税的货物、物品。

第五十七条 特定地区、特定企业或者有特定用途的进出口货物，可以减征或者免征关税。特定减税或者免税的范围和办法由国务院规定。

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

Article 58 The State Council shall decide the temporary reduction or exemption of Customs duties which fall under Articles 56 and 57(1) of this Law.

Article 59 Temporary duty exemption shall be granted for goods as temporarily imported or exported items and for bonded goods imported by special permission after the consignee or the consignor of the goods submits to the Customs a guarantee or a deposit of an amount equal to the duties.

Article 60 Customs duty fees levied on imports or exports shall be paid within 15 days following the date of issuance of the duty memorandum. If this deadline is not met, a fee for late payment shall be imposed by the Customs on the person or entity responsible for paying the fees, or on its guarantor. If the Customs duties are not paid after three months, the Customs, with the approval of the director of the Customs office with direct jurisdiction or the director of the Customs department under it with its authorization, may carry out the following enforcement measures:

(1) Send a written request to banks or other financial institutions to deduct the amount of duties due from the entity's deposits;

(2) Sell off the goods to offset the duties;

(3) Detain and sell off goods and other assets of a value equal to the duties in order to offset the duties.

When carrying out the enforcement measures, the Customs shall also collect the fee for late payments stipulated in the preceding clause but not submitted by the persons or entities responsible for paying the Customs duties, or their guarantor.

依照前款规定减征或者免征关税进口的货物，只能用于特定地区、特定企业或者特定用途，未经海关核准并补缴关税，不得移作他用。

第五十八条 本法第五十六条、第五十七条第一款规定范围以外的临时减征或者免征关税，由国务院决定。

第五十九条 暂时进口或者暂时出口的货物，以及特准进口的保税货物，在货物收发货人向海关缴纳相当于税款的保证金或者提供担保后，准予暂时免纳关税。

第六十条 进出口货物的纳税义务人，应当自海关填发税款缴款书之日起十五日内缴纳税款；逾期缴纳的，由海关征收滞纳金。纳税义务人、担保人超过三个月仍未缴纳的，经直属海关关长或者其授权的隶属海关关长批准，海关可以采取下列强制措施：

（一）书面通知其开户银行或者其他金融机构从其存款中扣缴税款；

（二）将应税货物依法变卖，以变卖所得抵缴税款；

（三）扣留并依法变卖其价值相当于应纳税款的货物或者其他财产，以变卖所得抵缴税款。

海关采取强制措施时，对前款所列纳税义务人、担保人未缴纳的滞纳金同时强制执行。

The payment of duties on imports or exports shall be made, prior to their release, by the person or entity responsible for paying the Customs duties.

Article 61 If the person or legal entity responsible for paying the Customs duties has given indications that it may try to transfer or hide the dutiable goods or other assets, the Customs may order it to provide collateral. In the event said person or legal entity is unable to provide collateral, the Customs, with the approval of the director of the Customs office with direct jurisdiction or the director of the Customs under it with its authorization, may carry out the following conservatory measures:

(1) Notify in writing any banks or other financial institutions where the person or legal entity responsible for paying the Customs duty has an account to suspend payment to said payer of a value equal to the duties due;

(2) Detain goods or other assets which belong to said payer of a value equal to the duties due.

If the person or legal entity responsible for paying the Customs duty does pay the duties within the time limit, the Customs shall revoke the suspension measures immediately; if said payer fails to pay the duties within the time limit, the Customs, with the approval of the director of Customs office with direct jurisdiction or the director of the Customs department under it with its authorization, may notify in writing the banks or other financial institutions where said payer has an account to deduct the duties due from the account which has been frozen, or to sell off the goods or other assets under detention to offset the duties due.

If there is any loss to the lawful rights and interests of the person or legal entity responsible for paying the Customs duty, either because of inappropriate suspension measures or because of delayed revocation of such measures after the payment of duties by said payer within the time limit, the Customs shall pay compensation.

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 an inward or outward article after its release, the Customs shall collect the money payable from the obligatory customs duty payer within one year of the

进出境物品的纳税义务人，应当在物品放行前缴纳税款。

第六十一条 进出口货物的纳税义务人在规定的纳税期限内有明显的转移、藏匿其应税货物以及其他财产迹象的，海关可以责令纳税义务人提供担保；纳税义务人不能提供纳税担保的，经直属海关关长或者其授权的隶属海关关长批准，海关可以采取下列税收保全措施：

（一）书面通知纳税义务人开户银行或者其他金融机构暂停支付纳税义务人相当于应纳税款的存款；

（二）扣留纳税义务人价值相当于应纳税款的货物或者其他财产。

纳税义务人在规定的纳税期限内缴纳税款的，海关必须立即解除税收保全措施；期限届满仍未缴纳税款的，经直属海关关长或者其授权的隶属海关关长批准，海关可以书面通知纳税义务人开户银行或者其他金融机构从其暂停支付的存款中扣缴税款，或者依法变卖所扣留的货物或者其他财产，以变卖所得抵缴税款。

采取税收保全措施不当，或者纳税义务人在规定期限内已缴纳税款，海关未立即解除税收保全措施，致使纳税义务人的合法权益受到损失的，海关应当依法承担赔偿责任。

第六十二条 进出口货物、进出境物品放行后，海关发现少征或者漏征税款，应当自缴纳税款或者货物、物品放行之日起一年内，向纳税义务人补征。因纳

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 three years.

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

Article 64 When the person or legal entity responsible for paying the Customs duty is involved in a dispute over duty payment with the Customs, it shall pay the duties and may apply for an administrative reconsideration of the case in accordance with law. If it does not agree with the decision, it may file a lawsuit at the People's Court in accordance with law.

Article 65 Import taxes levied by the Customs as designated collector shall be regulated in accordance with regulations on the collection of Customs duties.

Chapter VI Collateral in Customs Affairs

Article 66 If the sender or receiver requests the release of goods before the classification decision, assessment of value and provision of effective declaration documents, or completion of other Customs procedures, the Customs shall order it to provide collateral which is commensurate with its legal obligations unless the law or administrative regulations provide otherwise.

Should there be specific law and administrative regulations over the collateral for the performance of Customs obligations, these laws and administrative regulations shall apply.

If the goods and articles are subject to State restrictions on imports and exports, licenses should be provided. If they cannot be provided and if it is a case in which the law or administrative regulations do not allow collateral, the Customs cannot release the restricted goods.

Article 67 Any legal person, organization, or citizen who is able to fulfill the obligations related to Customs affairs of the principle party can be a guarantor unless otherwise provided by the law.

税义务人违反规定而造成的少征或者漏征，海关在三年以内可以追征。

第六十三条 海关多征的税款，海关发现后应当立即退还；纳税义务人自缴纳税款之日起一年内，可以要求海关退还。

第六十四条 纳税义务人同海关发生纳税争议时，应当缴纳税款，并可以依法申请行政复议；对复议决定仍不服的，可以依法向人民法院提起诉讼。

第六十五条 进口环节海关代征税的征收管理，适用关税征收管理的规定。

第六章 海关事务担保

第六十六条 在确定货物的商品归类、估价和提供有效报关单证或者办结其他海关手续前，收发货人要求放行货物的，海关应当在其提供与其依法应当履行的法律义务相适应的担保后放行。法律、行政法规规定可以免除担保的除外。

法律、行政法规对履行海关义务的担保另有规定的，从其规定。

国家对进出境货物、物品有限制性规定，应当提供许可证件而不能提供的，以及法律、行政法规规定不得担保的其他情形，海关不得办理担保放行。

第六十七条 具有履行海关事务担保能力的法人、其他组织或者公民，可以成为担保人。法律规定不得为担保人的除外。

Article 68 The following assets of a guarantor can be used as collateral:

- (1) currency of RMB or convertible currencies;
- (2) bills of exchange, promissory notes, checks, bonds and certificates of deposit;
- (3) letter of guarantee from a bank or a non-financial institution;
- (4) other assets and rights recognized by the Customs.

Article 69 A guarantor shall underwrite any obligations during the period listed in the guarantee. The presence of a guarantor does not absolve the principle party of its obligation to go through necessary Customs formalities.

Article 70 The administration of guarantees in Customs affairs shall be regulated the State Council.

Chapter VII Supervision over Law Enforcement

Article 71 The Customs shall carry out its responsibilities in accordance with law in order to safeguard State interests. It shall enforce law in accordance with its legal mandate and legal procedures and shall accept supervision and control.

Article 72 Customs personnel shall enforce the law impartially, be upright and self-disciplined, be devoted to their duties, and render services in a civilized manner. The following behavior is prohibited:

- (1) covering up, conniving or colluding with others in smuggling;
- (2) illegally restricting the personal freedom of others, illegally searching persons or their property, or illegally searching and detaining incoming and outgoing means of transport, goods and articles;
- (3) abusing power for personal interests or interests of others;
- (4) soliciting or accepting bribes;

第六十八条 担保人可以有以
下列财产、权利提供担保:

- (一) 人民币、可自由兑换货币;
- (二) 汇票、本票、支票、债券、存单;
- (三) 银行或者非银行金融机构的保函;
- (四) 海关依法认可的其他财产、权利。

第六十九条 担保人应当在担保期限内承担担保责任。担保人履行担保责任的, 不免除被担保人应当办理有关海关手续的义务。

第七十条 海关事务担保管理
办法, 由国务院规定。

第七章 执法监督

第七十一条 海关履行职
责, 必须遵守法律, 维护国家利益, 依照法定职权和法定程序严格执法, 接受监督。

第七十二条 海关工作人员
必须秉公执法, 廉洁自律, 忠于职守, 文明服务, 不得有下列行为:

- (一) 包庇、纵容走私或者与他人串通进行走私;
- (二) 非法限制他人人身自由, 非法检查他人身体、住所或者场所, 非法检查、扣留进出境运输工具、货物、物品;
- (三) 利用职权为自己或者他人谋取私利;
- (四) 索取、收受贿赂;

(5) divulging State, commercial or Customs secrets;

(五) 泄露国家秘密、商业秘密和海关工作秘密;

(6) misusing power by deliberately creating difficulties or delaying the process of supervision, control, and examination;

(六) 滥用职权, 故意刁难, 拖延监管、查验;

(7) buying, divvying up, or otherwise possessing confiscated articles or goods;

(七) 购买、私分、占用没收的走私货物、物品;

(8) engaging in unsanctioned profit-making activities;

(八) 参与或者变相参与营利性经营活动;

(9) carrying out functions in violation of legal procedure or by exceeding authority

(九) 违反法定程序或者超越权限执行职务;

(10) other misconducts.

(十) 其他违法行为。

Article 73 The Customs shall seek to improve the political and professional competence of its personnel to aid in its execution of power.

第七十三条 海关应当根据依法履行职责的需要, 加强队伍建设, 使海关工作人员具有良好的政治、业务素质。

The Customs personnel shall have legal and other professional training and be qualified for their special posts.

海关专业人员应当具有法律和相关专业知识, 符合海关规定的专业岗位任职要求。

The Customs personnel shall be admitted through public examination. Only the best and brightest shall be admitted.

海关招收工作人员应当按照国家规定, 公开考试, 严格考核, 择优录用。

The Customs shall train and examine its personnel in politics, law and Customs-related fields. The Customs personnel shall participate in regular training and examinations. Those who fail to pass shall be disqualified from the post.

海关应当有计划地对其工作人员进行政治思想、法制、海关业务培训和考核。海关工作人员必须定期接受培训和考核, 经考核不合格的, 不得继续上岗执行职务。

Article 74 The General Customs shall adopt a regular rotation regime for the directors of the Customs.

第七十四条 海关总署应当实行海关关长定期交流制度。

The director of the Customs shall report regularly to his or her superiors and give truthful statements about his/her functions. The General Customs shall carry out examinations of directors of the Customs offices directly under its control, and the Customs offices directly under the control of the General Customs shall carry out examinations of directors of the Customs departments under their control.

海关关长定期向上一级海关述职, 如实陈述其执行职务情况。海关总署应当定期对直属海关关长进行考核, 直属海关应当定期对隶属海关关长进行考核。

Article 75 The administrative law-enforcement activities of the Customs and its personnel shall be supervised by the supervision authority. The investigation activities of the anti-smuggling police shall be supervised by the People's Procuratorate.

Article 76 The audit authority shall conduct audits of Customs offices' financial income and payments and shall have the right to conduct special audits of activities of the Customs which are related to State finance.

Article 77 The Customs office of a higher level shall supervise the law enforcement of that of a lower level. The Customs office of a higher level may change or revoke the decisions made by that of a lower level which it believes to be inappropriate.

Article 78 The Customs shall establish an interior supervision and control system in accordance with this Law and other related law and administrative regulations to keep control over law-enforcement and ensure its personnel abide by Customs discipline.

Article 79 The Customs offices' departments responsible for the examination of documents, examination of goods, clearance, and investigation shall have clearly-defined spheres of power, execute their functions separately, and check and balance each other.

Article 80 Any unit or individual has the right to complain or disclose any violation of law or misconduct of the Customs and its personnel. The department which receives the complaint or the disclosure and which has jurisdiction over the case shall make a timely investigation and come to a decision. The departments which received the complaint or the disclosure and which handle the case shall keep confidential the identity of the person who raises the complaint or the disclosure.

Article 81 When investigating illegal activities, the Customs personnel in question shall recuse themselves from the investigation in the following situations:

(1) (s)he is a party to the case or a close relative of a party to the case;

第七十五条 海关及其工作人员的行政执法活动，依法接受监察机关的监督；缉私警察进行侦查活动，依法接受人民检察院的监督。

第七十六条 审计机关依法对海关的财政收支进行审计监督，对海关办理的与国家财政收支有关的事项，有权进行专项审计调查。

第七十七条 上级海关应当对下级海关的执法活动依法进行监督。上级海关认为下级海关作出的处理或者决定不适当的，可以依法予以变更或者撤销。

第七十八条 海关应当依照本法和其他有关法律、行政法规的规定，建立健全内部监督制度，对其工作人员执行法律、行政法规和遵守纪律的情况，进行监督检查。

第七十九条 海关内部负责审单、查验、放行、稽查和调查等主要岗位的职责权限应当明确，并相互分离、相互制约。

第八十条 任何单位和个人均有权对海关及其工作人员的违法、违纪行为进行控告、检举。收到控告、检举的机关有权处理的，应当依法按照职责分工及时查处。收到控告、检举的机关和负责查处的机关应当为控告人、检举人保密。

第八十一条 海关工作人员在调查处理违法案件时，遇有下列情形之一的，应当回避：

（一）是本案的当事人或者是当事人的近亲属；

(2) (s)he or his/her close relatives have interests in the case;

(3) (s)he has other relations with parties in the case which may affect the impartiality of the investigation of the case.

Chapter VIII Legal Liabilities

Article 82 Any of the following acts of evasion of Customs control, Customs duties, and State import and export prohibited or restricted control in violation of this Law and other related laws and administrative regulations shall constitute an act of smuggling:

(1) transporting, carrying, or sending by post into or out of the territory goods and articles which are prohibited or restricted by the State from being imported or exported, or which are dutiable;

(2) the sale in the territory of China of any bonded goods imported by special permission or listed for special duty reduction or exemption, as well as other goods, articles, or means of transport entering the territory without approval of the Customs, payment of Customs duties, or presentation of the requisite certificates;

(3) any other act of evasion of Customs control which constitutes smuggling.

For any act listed in the above clauses which does not constitute a crime, the Customs shall confiscate any smuggled goods and articles and illegal income and impose a fine. Goods, articles, and means of transport involved in smuggling on multiple occasions shall also be confiscated. Specially-made equipment used to conceal smuggled goods shall be destroyed or confiscated.

Any act in the above clauses which constitutes a crime shall be punishable with criminal charges.

Article 83 Any of the following acts shall be dealt with as an act of smuggling and shall be punishable in accordance with the provisions of Article 82 of this Law:

(1) the direct or indirect purchase of smuggled goods or articles from a smuggler

(二) 本人或者其近亲属与本案有利害关系;

(三) 与本案当事人有其他关系, 可能影响案件公正处理的。

第八章 法律责任

第八十二条 违反本法及有关法律、行政法规, 逃避海关监管, 偷逃应纳税款、逃避国家有关进出境的禁止性或者限制性管理, 有下列情形之一的, 是走私行为:

(一) 运输、携带、邮寄国家禁止或者限制进出境货物、物品或者依法应当缴纳税款的货物、物品进出境的;

(二) 未经海关许可并且未缴纳应纳税款、交验有关许可证件, 擅自将保税货物、特定减免税货物以及其他海关监管货物、物品、进境的境外运输工具, 在境内销售的;

(三) 有逃避海关监管, 构成走私的其他行为的。

有前款所列行为之一, 尚不构成犯罪的, 由海关没收走私货物、物品及违法所得, 可以并处罚款; 专门或者多次用于掩护走私的货物、物品, 专门或者多次用于走私的运输工具, 予以没收, 藏匿走私货物、物品的特制设备, 责令拆毁或者没收。

有第一款所列行为之一, 构成犯罪的, 依法追究刑事责任。

第八十三条 有下列行为之一的, 按走私行为论处, 依照本法第八十二条的规定处罚:

(一) 直接向走私人非法收购走私进口的货物、物品的;

(2) the transport by ship or the transport, purchase, or sale by ships' personnel in inland or territorial waters or border rivers and lakes articles which are prohibited or restricted by the State from being imported or exported; or transporting, purchasing or selling dutiable goods or articles without legal certification of tax payment.

Article 84 Counterfeiting, altering, or purchasing Customs documents and certificates, colluding with smugglers by providing loans, capital, account numbers, invoices, certificates and other Customs documents, or providing means of transport, storage, posting and other conveniences shall be sanctioned with penal responsibilities if an act constitutes a crime. If the act is not serious enough to constitute a crime, any illegal income shall be confiscated and a fine imposed.

Article 85 Any individual who carries or sends by post articles for personal use into or out of the territory in a quantity exceeding the reasonable limit and fails to declare them to the Customs shall be made to pay the duties and may be fined.

Article 86 A fine may be imposed for any of the following acts which violate the regulations on customs control prescribed in this Law:

- (1) for a means of transport to enter or leave the territory at a place without a Customs office;
- (2) to fail to inform the Customs of the arrival and departure time of a means of transport and the place where it will stay or any change of such a place;
- (3) to fail to declare truthfully to the Customs the import or export goods or the transit, transshipment and through goods;
- (4) to fail to accept, in accordance with relevant regulations, the checking and examination by the Customs of the means of transport, goods or articles entering or leaving the territory;
- (5) for an inward or outward means of transport to load or unload inward or outward goods or articles or let passengers get on or off without customs approval;

(二) 在内海、领海、界河、界湖，船舶及所载人员运输、收购、贩卖国家禁止或者限制进出口的货物、物品，或者运输、收购、贩卖依法应当缴纳税款的货物，没有合法证明的。

第八十四条 伪造、变造、买卖海关单证，与走私人通谋为走私人提供贷款、资金、帐号、发票、证明、海关单证，与走私人通谋为走私人提供运输、保管、邮寄或者其他方便，构成犯罪的，依法追究刑事责任；尚不构成犯罪的，由海关没收违法所得，并处罚款。

第八十五条 个人携带、邮寄超过合理数量的自用物品进出境，未依法向海关申报的，责令补缴关税，可以处以罚款。

第八十六条 违反本法规定有下列行为之一的，可以处以罚款，有违法所得的，没收违法所得：

- (一) 运输工具不经设立海关的地点进出境的；
- (二) 不将进出境运输工具到达的时间、停留的地点或者更换的地点通知海关的；
- (三) 进出口货物、物品或者过境、转运、通运货物向海关申报不实的；
- (四) 不按照规定接受海关对进出境运输工具、货物、物品进行检查、查验的；
- (五) 进出境运输工具未经海关同意，擅自装卸进出境货物、物品或者上下进出境旅客的；

(6) for an inward or outward means of transport staying at a place with a Customs office to leave without customs approval;

(7) for an inward or outward means of transport en route from one place with a Customs office to another with a Customs office to move out of the territory or to a point in the territory where there is no Customs office without completing the clearance formalities and obtaining customs approval;

(8) a conveyance entering or departing China concurrently engages in or changes its business into transportation within China in violation of the customs control requirements or without undergoing the required formalities with the customs;

(9) for an inward or outward vessel or aircraft which, by force majeure, stops or lands at a place without a Customs office, or jettisons or discharges goods or articles in the territory to fail unjustifiably to report to the customs authorities nearby;

(10) to open, pick up, deliver, forward, change, repack, mortgage, pledge, lien or transfer goods under Customs control, change the identification marks on such goods, use the goods for other purposes, or dispose of the goods in other manners without Customs approval.

(11) to open or break seals affixed by the Customs without authorization; or

(12) when responsible for the transportation, storage, processing or other acts involving the goods under the Customs control, unable to provide justifiable reasons for missing goods in question, or for giving false records.

(13) other acts in violation of regulations over the Customs control.

Article 87 The enterprises engaged in applicable business activity without the approval of the Customs, in violation of this Law, shall be ordered by the Customs to correct their wrongdoing and may receive warnings or have their business license suspended or revoked.

Article 88 If enterprises or individuals are engaged in Customs declarations without registration, they shall be

(六) 在设立海关的地点停留的进出境运输工具未经海关同意，擅自驶离的；

(七) 进出境运输工具从一个设立海关的地点驶往另一个设立海关的地点，尚未办结海关手续又未经海关批准，中途擅自改驶境外或者境内未设立海关的地点的；

(八) 进出境运输工具，不符合海关监管要求或者未向海关办理手续，擅自兼营或者改营境内运输的；

(九) 由于不可抗力的原因，进出境船舶和航空器被迫在未设立海关的地点停泊、降落或者在境内抛掷、起卸货物、物品，无正当理由，不向附近海关报告的；

(十) 未经海关许可，擅自将海关监管货物开拆、提取、交付、发运、调换、改装、抵押、质押、留置、转让、更换标记、移作他用或者进行其他处置的；

(十一) 擅自开启或者损毁海关封志的；

(十二) 经营海关监管货物的运输、储存、加工等业务，有关货物灭失或者有关记录不真实，不能提供正当理由的；

(十三) 有违反海关监管规定的其他行为的。

第八十七条 海关准予从事有关业务的企业，违反本法有关规定的，由海关责令改正，可以给予警告，暂停其从事有关业务，直至撤销注册。

第八十八条 未经海关注册登记从事报关业务的，由海关予

stopped by the Customs and their illegal income shall be confiscated and a fine imposed.

Article 89 Where a customs declaration enterprise illegally conducts customs declarations on behalf of others or conducts customs declaration beyond its business scope, the customs shall order it to make correction and impose a fine on it; and if the circumstances are serious, revoke its customs declaration registration.

Where a customs declarer illegally conducts customs declaration on behalf of others or conducts customs declaration beyond his or her business scope, the customs shall order the person to make correction and impose a fine on the person.

Article 90 Where the consignee or consigner for imported or exported goods or a customs declaration enterprise offers bribes to a customs officer, the customs shall revoke its customs declaration registration and impose a fine on it; and if it constitutes a crime, the briber shall be subject to criminal liability in accordance with the law, and shall not be re-registered as a customs declaration enterprise.

A customs declarer offering bribes to a customs officer shall be fined; and if it constitutes a crime, be subject to criminal liability in accordance with the law.

Article 91 The importation of goods in violation of intellectual rights protected by the law and administrative regulations of the People's Republic of China shall be sanctioned by the Customs by confiscating the goods and imposing a fine; Criminal liabilities shall be taken in case of a crime.

Article 92 Goods, articles and means of transportation which are detained by the Customs according to law can not be disposed of before the People's Court renders a judgment or the Customs makes a decision about punishment. However, for dangerous or perishable goods and articles or goods with a short shelf-life, or in the event that the owner requests to sell the goods and articles or the means of transportation, the director of the Customs office with direct jurisdiction or the authorized director of the Customs under it may authorize their early sale in accordance with law. The money from the sale shall be kept at the Customs, which shall inform the owner of the money.

以取缔，没收违法所得，可以并处罚款。

第八十九条 报关企业非法代理他人报关或者超出其业务范围进行报关活动的，由海关责令改正，处以罚款；情节严重的，撤销其报关注册登记。

报关人员非法代理他人报关或者超出其业务范围进行报关活动的，由海关责令改正，处以罚款。

第九十条 进出口货物收发货人、报关企业向海关工作人员行贿的，由海关撤销其报关注册登记，并处以罚款；构成犯罪的，依法追究刑事责任，并不得重新注册登记为报关企业。

报关人员向海关工作人员行贿的，处以罚款；构成犯罪的，依法追究刑事责任。

第九十一条 违反本法规定进出口侵犯中华人民共和国法律、行政法规保护的知识产权的货物的，由海关依法没收侵权货物，并处以罚款；构成犯罪的，依法追究刑事责任。

第九十二条 海关依法扣留的货物、物品、运输工具，在人民法院判决或者海关处罚决定作出之前，不得处理。但是，危险品或者鲜活、易腐、易失效等不宜长期保存的货物、物品以及所有人申请先行变卖的货物、物品、运输工具，经直属海关关长或者其授权的隶属海关关长批准，可以先行依法变卖，变卖所得价款由海关保存，并通知其所有人。

Smuggled goods, articles, illegal income, smuggling vehicles, or specially-made equipment confiscated by the People's Court or the Customs shall be disposed of by the Customs, which shall hand the money from the disposal together with the fines over to the State Treasury.

Article 93 If the party concerned refuses to carry out the Customs decision or fails to apply for a reconsideration of the case or file a suit in a People's Court within the prescribed time limit, the Customs office making the decision of punishment may use the deposit of the party concerned to substitute for the penalty, or sell off the goods, articles or means of transport it has detained to substitute for the penalty, or ask the People's Court for a mandatory execution of the decision.

Article 94 If the Customs causes damage to any inward and outward goods or articles while examining them, it shall make up for the actual loss from such damage.

Article 95 Should there be any violation of the lawful rights and interests of the parties resulting from illegal detention by the Customs of goods and articles or means of transport, the Customs shall bear responsibility for compensation.

Article 96 Customs personnel who conduct any acts as stipulated in Article 72 of this Law shall receive administrative disciplinary sanctions and their illegal income shall be confiscated; if the act constitutes a crime, they shall bear criminal responsibilities in accordance with law.

Article 97 If the financial income and payments made by the Customs violates law or administrative regulations, the audit authority and other related departments shall make a decision in accordance with law and administrative regulations. The directly responsible officials and other personnel shall receive administrative sanctions or criminal charges in case of criminal activity.

Article 98 If the Customs does not keep confidential the identity of the person who raises the complaint or the disclosure, the directly responsible official and other

人民法院判决没收或者海关决定没收的走私货物、物品、违法所得、走私运输工具、特制设备，由海关依法统一处理，所得价款和海关决定处以的罚款，全部上缴中央国库。

第九十三条 当事人逾期不履行海关的处罚决定又不申请复议或者向人民法院提起诉讼的，作出处罚决定的海关可以将其保证金抵缴或者将其被扣留的货物、物品、运输工具依法变价抵缴，也可以申请人民法院强制执行。

第九十四条 海关在查验进出境货物、物品时，损坏被查验的货物、物品的，应当赔偿实际损失。

第九十五条 海关违法扣留货物、物品、运输工具，致使当事人的合法权益受到损失的，应当依法承担赔偿责任。

第九十六条 海关工作人员有本法第七十二条所列行为之一的，依法给予行政处分；有违法所得的，依法没收违法所得；构成犯罪的，依法追究刑事责任。

第九十七条 海关的财政收支违反法律、行政法规规定的，由审计机关以及有关部门依照法律、行政法规的规定作出处理；对直接负责的主管人员和其他直接责任人员，依法给予行政处分；构成犯罪的，依法追究刑事责任。

第九十八条 未按照本法规定为控告人、检举人、举报人保密的，对直接负责的主管人员和其他直接责任人员，由所在单位

personnel shall received administrative sanctions by their units or other related units.

Article 99 If the Customs personnel in question do not recuse themselves in accordance with this Law when investigating law-violation cases, the directly responsible official and other personnel shall receive administrative sanctions.

Chapter IX Supplementary Provisions

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

The term "a Customs office directly under the control of the General Customs" refers to a Customs office which is responsible for administration of the Customs affairs in a certain area; while a Customs department under the control of a Customs office refers to a Customs branch responsible for the administration of specific Customs affairs.

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

The term "transit, transshipment and through goods" means goods which come from a place outside the territory and pass through the territory enroute 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 are loaded on a different 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" refer to imports and exports listed in Article 23 of this Law; goods under transit or transfer; goods with duty reductions or exemptions; and goods temporarily imported or exported, bonded goods, or other imports and exports which have not cleared the Customs.

The term "bonded goods" means goods which have entered the territory by approval of the Customs as items for which no formalities have been performed in the way of

或者有关单位依法给予行政处分。

第九十九条 海关工作人员在调查处理违法案件时，未按照本法规定进行回避的，对直接负责的主管人员和其他直接责任人员，依法给予行政处分。

第九章 附 则

第一百条 本法下列用语的含义：

直属海关，是指直接由海关总署领导，负责管理一定区域范围内的海关业务的海关；隶属海关，是指由直属海关领导，负责办理具体海关业务的海关。

进出境运输工具，是指用以载运人员、货物、物品进出境的各种船舶、车辆、航空器和驮畜。

过境、转运和通运货物，是指由境外启运、通过中国境内继续运往境外的货物。其中，通过境内陆路运输的，称过境货物；在境内设立海关的地点换装运输工具，而不通过境内陆路运输的，称转运货物；由船舶、航空器载运进境并由原装运输工具载运出境的，称通运货物。

海关监管货物，是指本法第二十三条所列的进出口货物，过境、转运、通运货物，特定减免税货物，以及暂时进出口货物、保税货物和其他尚未办结海关手续的进出境货物。

保税货物，是指经海关批准未办理纳税手续进境，在境内储存、加工、装配后复运出境的货物。

duty payment and which 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 or highway station, airport, border pass or international postal matter exchange station where there is a Customs office, any other place where customs control is exercised, and any place without a Customs office which has been approved by the State Council as a point of entry into and exit from the territory.

Article 101 The State Council shall draw up rules governing control over the means of transport, goods and articles going between the Special Economic Zones and other specially designated areas and other parts of the territory.

Article 102 This Law shall go into effect as of 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, shall be annulled therefrom.

海关监管区，是指设立海关的港口、车站、机场、国界孔道、国际邮件互换局（交换站）和其他有海关监管业务的场所，以及虽未设立海关，但是经国务院批准的进出境地点。

第一百零一条 经济特区等特定地区同境内其他地区之间往来的运输工具、货物、物品的监管办法，由国务院另行规定。

第一百零二条 本法自1987年7月1日起施行。1951年4月18日中央人民政府公布的《中华人民共和国暂行海关法》同时废止。