

Interim Customs Law of the People's Republic of China

(Seventy-seventh meeting of the Central People's Government Administration Council on March 23, 1951)

Approved by the government affairs meeting, announced on April 18th and effective from May 1st)

Chapter 1 Organization, Tasks and Powers of the Customs

Chapter 1 General Provisions

Article 1 All customs agencies of the People's Republic of China and their businesses shall be under the unified management of the General Administration of Customs of the Central People's Government.

Article 2 The Customs of the People's Republic of China shall, in accordance with this Law and the laws and decisions of the Central People's Government on foreign trade control, carry out inspections of goods, currency, gold and silver, postal items, passenger luggage, means of transport and articles carried by service personnel entering or leaving the country. Actual supervision; collection of customs duties and other statutory taxes and fees collected by the customs; prohibition of smuggling; cleaning up other customs operations.

Article 3 Customs may exercise the following powers in order to perform the tasks stipulated in Article 2 of this Law:

(1) The goods, currency, gold and silver, postal items, passenger luggage, and items carried by the service personnel on the means of transport may be inspected in and out of the country, and those who violate this Act may be detained for processing.

(2) Search ships, vehicles, aircraft, or other means of transport that enter or leave the country or are suspected of smuggling. Those who violate this Act may be detained and dealt with; those who disobey orders and escape may be hunted down.

(3) Any related person or suspect who violates this law may be interrogated, and if necessary, his body may be searched, and if the circumstances are serious, he may be detained and transferred to a people's court for interrogation.

(4) May search all warehouses within the scope of customs supervision, and may cooperate with public security organs or local people's governments to search other places suspected of hiding smuggled goods, gold and silver or foreign currency.

(5) May investigate or copy invoices, price lists, bills, books, letters and telegrams and other documents related to import and export trade; if they are owned, held or kept by related parties or suspects who violate this law, they may be detained.

(6) When exercising the above-mentioned powers, weapons may be used in case of threats of violence, armed resistance or escape of transport vehicles in violation of orders.

Article 4 In order to exercise the powers stipulated in Article 3 of this Law, the Customs shall, when necessary, assist in the enforcement by the public security and relevant military and government agencies.

Article 5 The Customs shall be responsible for checking and prohibiting smuggling at the ports, national border passages, stations, international airports, international mail exchange bureaus, and other places related to Customs business; the checking of smuggling in places other than the above-mentioned places shall be carried out by the public security organs, but the seized cases shall be notified or transferred to the Customs for handling, or the Customs shall entrust the public security organs to handle them. The specific measures shall be formulated by the General Administration of Customs in conjunction with the Ministry of Public Security and the Ministry of Finance of the Central People's Government.

Article 6 Customs ships shall fly the Customs flag.

When performing field duties, customs officers shall carry their IDs and wear uniforms, and may wear weapons according to their work needs; the rules for the use of weapons shall be formulated by the General Administration of Customs in conjunction with the Ministry of Public Security of the Central People's Government.

Chapter II Customs Organization and Powers

Article 7 The General Administration of Customs is the state administrative organ of the People's Republic of China, under the leadership of the Central People's Government Administration Council and the guidance of the Government Administration Council's Financial and Economic Committee; and maintains close contact with the Central People's Government's Ministry of Trade.

Article 8 The General Administration of Customs shall have a director to lead the work of the whole agency, and several deputy directors to assist the director in performing his duties. Both the director and the deputy directors shall be appointed and dismissed by the Central People's Government Committee.

Article 9 The functions and powers of the General Administration of Customs are as follows:

- (1) To organize and manage the national customs agencies and their business.
- (2) Working alone or jointly with relevant departments of the Central People's Government to formulate various regulations related to customs operations, and to issue resolutions, instructions and orders.
- (3) To formulate plans for the implementation of government decrees and customs tasks.
- (4) Study customs policy issues.
- (5) Participate in the drafting of international treaties and agreements on customs issues.
- (6) Participate in the formulation of customs tariffs; formulate plans to revise tariffs and rates, explain customs tariffs, and hear complaints about valuation and application of tariffs.
- (7) Supervise and inspect the implementation of national policies, laws, decrees, customs instructions and regulations by local customs.
- (8) To review the handling of smuggling and violation cases by customs in various places, and to hear the complaints made by the parties to the above-mentioned cases against the customs.

(9) Fabricate the financial budget and final accounts of the national customs, and guide the financial work of each custom.

(10) Write off the bad debts of local customs duties and other revenues within the limits set by the Central People's Government Administration Council.

(11) Manage the selection, deployment, performance appraisal, rewards and punishments of customs personnel across the country, train and train cadres, and improve their political and professional standards.

(12) Compile foreign trade customs statistics and guide the national customs statistics work.

(13) Manage and protect all related properties.

Article 10 The organizational regulations of the General Administration of Customs shall be formulated or approved by the Central People's Government Committee.

Article 11 Customs agencies may be established in the following places:

(1) Ports that the Central People's Government decides to open to foreign trade;

(2) Frontier and major international intermodal railway stations;

(3) Places on land borders and border rivers where goods and passengers are allowed to enter and exit;

(4) International airports that are allowed to board and unload passengers and cargo;

(5) Exchange locations for international postal parcels;

(6) Places licensed by the Central People's Government to handle import and export procedures for goods.

Article 12 The local authorities of the Customs of the People's Republic of China stipulate as follows:

(1) closed;

(2) Customs clearance;

(3) Branches.

Article 13 The establishment, modification or cancellation of local customs offices shall be decided by the General Administration of Customs in conjunction with the Ministry of Trade, Ministry of Finance, Ministry of Public Security and other relevant departments of the Central People's Government.

Article 14 The organization of local customs agencies shall be prescribed by the General Administration of Customs.

Article 15 Each custom is directly subordinate to the General Administration of Customs, under the unified leadership of the General Administration, maintains close working contact with the local foreign trade management agencies, and is guided by the people's government of the large administrative region where it is located.

Article 16 The leadership and affiliation of each sub-customs and sub-customs shall be stipulated by the General Administration of Customs.

Article 17 The head of the customs, if necessary, may appoint a deputy head of the customs, who shall be appointed and dismissed by the Director General of the General Administration of Customs to the Central People's Government Administration Council.

Each sub-customs have a sub-customs chief, and each sub-customs have a sub-customs chief. When necessary, there may be deputy posts, all of whom are appointed and dismissed by the Director General of Customs.

Article 18 The appointment and dismissal of senior officers of various customs departments and the transfer of all personnel between customs offices shall be decided by the General Administration of Customs.

The appointment and removal of other staff members of each custom, as well as their internal deployment, shall be decided by the head of each custom, and shall be reported to the General Administration of Customs for review and record.

Part II Supervision of Freight Inbound and Outbound

Chapter III General Rules

Article 19 Goods entering or leaving the country shall be inspected and released by the customs in accordance with this Act.

Article 20 Goods and means of transport entering or leaving the country shall pass through places with customs agencies, and shall be declared to the customs, which shall supervise them. The wharves, warehouses, workshops and other means of transport related to the above items shall be subject to customs supervision.

Article 21 The loading and unloading time of customs-supervised goods shall be prescribed by the local customs; the loading and unloading location shall be prescribed in conjunction with the relevant transportation agencies.

When customs supervision is required outside the specified place or time, or due to other special circumstances, fees may be collected in accordance with the methods prescribed by the General Administration of Customs.

Article 22 When the Customs performs duties at stations, post offices, air stations and other establishments, relevant agencies shall provide assistance and provide necessary office space

Chapter Four Ocean Freight

Article 23 Vessels sailing internationally and transshipping cargo for import and export shall be subject to Customs supervision when navigating or mooring in ports with Customs agencies, and may be searched by Customs personnel.

Article 24 Vessels on international voyages shall load and unload foreign passengers and cargo at ports with customs authorities. The restrictions on the types of vessels shall be stipulated by the Ministry of Communications of the Central People's Government in conjunction with the General Administration of Customs.

The above-mentioned ships shall not sail directly from foreign countries to non-customs ports without authorization, or directly sail from non-customs ports to foreign countries.

Article 25 When international voyage ships sail from foreign countries to inland river customs ports, or from such ports to foreign countries, they should declare to the customs near the inland river import and export points, and they can continue to sail after inspection by the customs.

When the above-mentioned ships are traveling in inland rivers, they may be sealed off or escorted by customs officials.

Article 26 The manager of an international voyage ship shall be responsible to the Customs in accordance with this law for the ship it manages and the cargo it carries.

Article 27 Vessels on international voyages shall, within 24 hours after being imported, or within 48 hours after berthing outside the port (excluding Sundays and customs holidays), the captain or his manager shall submit to the customs for inspection The documents listed in Article 28 are declared for import. If the ship mentioned above has not loaded or unloaded any passenger or cargo within 24 hours after importing or within 48 hours outside the berthing port, it is not necessary to go through the formalities of import declaration and customs clearance at the customs. Declare to the customs the reason for arrival, the expected length of stay and the destination.

Article 28 When an international voyage ship declares import to the customs, the captain shall submit the following documents for inspection:

- (1) Ship import report;
- (2) The ship's import manifest;
- (3) Passenger manifest;
- (4) crew list;
- (5) A clear list of ship materials;
- (6) Clear bills of currency, gold and silver deposited on board;
- (7) Voyage visa book (only for Chinese ships)
- (8) Other documents required by the customs.

The nationality certificate of the imported ship shall be sent to the customs for inspection in ports without a navigation authority, and shall be sent to the navigation authority in a port with a navigation authority, and the storage certificate shall be obtained and sent to the customs for inspection.

When the Customs deems it necessary, they may also consult the logbook and other relevant voyage records of the imported ship, and the captain shall submit them for inspection immediately.

Article 29 The ship import report shall contain the following items, which shall be signed by the captain and manager of the ship:

- (1) The name, nationality, type, tonnage, name of the captain and the name of the manager of the ship;
- (2) Set sail and pass through the port;
- (3) Import date and time;
- (4) A list of documents submitted for inspection.

Article 30 The ship's import cargo manifest shall contain the following items:

- (1) Name, nationality, type, tonnage, date of import and name of the captain of the ship;
- (2) The mark, serial number, number of pieces, packing type and name of the goods;
- (3) The bill of lading number;
- (4) The weight or volume of each shipment;
- (5) The space and location where the cargo is loaded;
- (6) The name of the consignee;
- (7) The port of departure and port of shipment of the goods.

Weapons and ammunition, flammable and explosive items should be indicated on the cargo manifest.

The above list shall be signed by the captain to certify that it is true. The original should be sent to the customs and should be signed by the manager together, and the copy should be sent by the captain to the customs officer for checking immediately when the ship arrives at the port and boards the ship.

Article 31 The cargo packages carried by ships on international voyages shall be listed in the import manifest by the captain, and the captain and crew shall not carry any cargo packages without authorization.

Article 32 If a ship on an international voyage carries through cargo and packages to be transported to foreign countries or other domestic ports, it shall be noted in the import city cargo manifest, and a separate express cargo manifest shall be sent to the customs for future reference.

Article 33 When a ship on an international voyage arrives at the port, the captain shall immediately put all the applicable materials and food stored on board the ship and the dutiable articles for personal use of the captain and crew members who cannot land on the ship, etc., in accordance with the customs regulations Send the bill to customs for inspection. Except for a part of the ship's materials, etc., which may be withdrawn for use during the stay with the customs' permission, the rest shall be stored in the storage place and sealed by the customs, and shall not be opened until the ship leaves the port. When sealing the materials, they should be reported to the customs for extraction.

Article 34 When an international voyage ship arrives at the port, the currency, gold and silver deposited on board and carried by the captain and crew shall be kept by the captain in accordance with the law, and shall be kept in a centralized manner, and shall not be carried ashore, used or exchanged without authorization.

Article 35 When a Chinese international voyage ship arrives at a foreign port, it shall submit the voyage visa book issued by the navigation authority to the local Chinese consul to endorse the import and export situation. If there is no Chinese consulate, it shall obtain the local customs or Documents proving sufficient funds from the port authority. When arriving at the port of the country, it will be sent to the customs for verification and endorsement.

Article 36 When the Customs searches a ship, it may notify the captain to open any passenger cabin, cargo hold, coal bunker, wheelhouse, machinery room, crew dormitory, etc.; if necessary, it may also notify the captain to open the part that may hide private goods, and the captain shall immediately to assist.

Article 37 During the customs supervision period, no one is allowed to board the ship on an international voyage, except the personnel performing official duties of the customs, quarantine, public security, port affairs and other agencies and those with the permission of the customs or public security agency.

Article 38 The cargo loading and unloading area in the port for ships on international voyages shall be prescribed jointly by the Customs and the competent navigation authority.

Article 39 The berthing and shifting of ships on international voyages shall be decided by the navigation authority with the consent of the Customs.

Article 40 The loading and unloading of cargo by international voyage ships, as well as passengers, luggage and articles, shall be reported to the Customs for approval first, and shall be carried out under the supervision of the Customs. If the customs deems that the ship has violated customs regulations and obstructed supervision, it may stop its loading and unloading work at any time.

Article 41 Imported goods carried along the ship for international voyages shall be directly unloaded into warehouses registered or licensed by the Customs, or transferred and unloaded into such warehouses by barges approved by the Customs, and may be sealed or escorted by the Customs during transshipment.

The goods in the above item shall be signed for by the manager of the storage warehouse.

Article 42 Imported goods that are damaged during transportation or during unloading shall be unloaded into the designated place upon approval by the Customs. After unloading is completed, the captain or manager shall immediately make a bill of lading and send it to Check by customs officers.

Article 43 After the unloading of an international voyage ship, if there is any short unloading or mis unloading, the captain and the customs officer shall immediately endorse the actual number of unloaded cargo on the manifest, and the captain or manager shall, within the specified time, If the details of discrepancies are reported in writing, the customs will check and, if necessary, notify the captain or manager to provide supporting documents.

Article 44 Exported goods, packages and marine fuel and materials shall be shipped on the strength of the bill of lading or permit signed by the customs.

Article 45 For export goods that have been released by customs but not loaded on board, the captain or manager of the ship shall immediately prepare customs return declaration form and send it to the customs for inspection after the ship has been loaded.

Article 46 When an export ship applies for customs clearance, the captain or manager shall submit the export cargo manifest and passenger manifest to the customs for verification in accordance with the format prescribed by the customs.

The export cargo manifest shall list the marks, number, number of pieces, name of the cargo, weight or volume, name of the consignor, etc. in the order of the place of shipment and the number of the bill of lading, and shall be signed by the captain or manager.

Article 47 Customs shall issue the documents after receipt of the documents listed in the preceding article and the declaration form for customs clearance of goods, and after it has been verified that the export ship has paid all the taxes and penalties payable, or the manager has confirmed the delivery. Give customs clearance certificate.

Article 48 The shipping authority shall not allow the ship to export until it has accepted the customs clearance permit. However, if the ship is found to have smuggled or committed major violations after customs clearance, the customs may notify the shipping authority to prohibit the ship from exporting. Export shall not be allowed to leave Hong Kong without the consent of the Customs.

In ports where there is no navigation authority, the export of ships shall be approved by the customs, and the nationality certificates and other documents deposited and transferred shall be returned.

Article 49 Vessels on international voyages may stay in the port for a maximum of 24 hours after clearing the customs (excluding Sundays and customs holidays), but they are not allowed to load or unload cargo. Those who stay in Chongqing for 24 hours for some reasons, or those who need to load and unload goods even though it is less than 24 hours, should first report to the customs for approval.

Article 50 In the event of a disaster or other force majeure, a ship on an international voyage is forced to sail into a port where there is no customs and navigation authority, the captain shall immediately submit the detailed report in duplicate to the local public security. The public security organ shall forward a copy to the nearby customs for future reference, and the ship shall leave the port immediately when the reason for its entry disappears. If the ship mentioned in the preceding paragraph needs to replenish fuel, fresh water, food and materials for repairing the ship, or temporarily unload the passengers and cargo for repair, it shall report to the public security organ for approval and send personnel to supervise it. After the ship leaves the port, the public security organ will notify the nearby customs of the details of the incident for future reference. Passengers and cargoes temporarily unloaded in the preceding paragraph shall still be transported to customs ports or abroad, and shall not be imported locally unless authorized by the customs.

Article 51 The cargoes thrown on the shore or the cargoes picked up from the sea when the ship on an international voyage is in distress or sinking at sea shall be declared to the nearby customs by the relevant captain, owner or custodian, and the handling method shall be determined by It shall be stipulated by the General Administration of Customs.

Article 52 Supervision measures for small ships with a registered tonnage below the specified size that are permitted to operate in international transport shall be separately prescribed by the General Administration of Customs.

The restrictions on tonnage of ships mentioned above shall be stipulated by the General Administration of Customs in conjunction with the Ministry of Communications of the Central People's Government.

Article 53 When the ship's stern designated by the military for military missions and temporary use is used for loading and unloading ordinary passengers and cargo to and from foreign countries, the captain of the ship should notify the customs in advance, and the customs will send personnel to supervise it.

Article 54 The official government ships going to and from foreign countries should go through the import and export procedures with the customs in the same way as ordinary ships, and be subject to the supervision of the customs.

Article 55 The import and export declaration, inspection, loading and unloading procedures of ships on international voyages shall be jointly prescribed by the General Administration of Customs, the Ministry of Communications, the Ministry of Public Security, and the Ministry of Health of the Central People's Government.

Article 56 Vessels engaged in coastal transport are limited to Chinese nationality.

Article 57 Coastal transport vessels with sealing equipment may, upon approval by the Customs, carry the forwarded goods specified in Article 97 of this Law, but shall not sail into ports that have not been established without approval.

Article 58 A coastal transport vessel that falls under any of the following circumstances shall be subject to customs supervision, and the regulations shall be formulated by the General Administration of Customs in conjunction with the Ministry of Public Security and the Ministry of Communications of the Central People's Government.

- (1) Carrying the transshipment goods specified in Article 97 of this Law.
- (2) Those who have to pass through a foreign country or its adjacent areas during the voyage.
- (3) Those who come from or sail to neighboring foreign regions.

Article 59 When the customs deem it necessary, the coastal shipping vessels may enter or leave the ports where customs are established, and inspect them.

Chapter V Railway Freight Inbound and Outbound

Article 60 Trains entering or leaving the country should stop at border stations so that the customs can perform inspection and supervision duties. The time for stopping and inspection and supervision is stipulated by the General Administration of Customs in conjunction with the Ministry of Railways of the Central People's Government.

The term "train" as mentioned in this Law includes locomotives, tender cars, passenger cars, freight cars, luggage cars, postal cars, etc.

Article 61 After the train arrives at the border station from a foreign country, the station shall immediately send the necessary documents for the composition of the train, the goods on board and the luggage to be checked out to the local customs.

The above-mentioned documents shall include the items necessary for the customs to perform its duties.

Article 62 Imported goods should complete customs formalities at border stations; goods that are exempted from customs inspection and easily inspected on the vehicle are exempted from unloading. Imported goods that refer to domestic customs stations must obtain the permission of the customs in advance, and under the supervision of the customs at the border station, load them in vehicles that can be sealed as much as possible, and complete the customs formalities when they arrive at the designated station. Imported goods that are transported to an international through-transport station that has not been established in China must apply for customs permission in advance to unload at the designated transport station. The regulations for the supervision and completion of customs formalities shall be formulated by the General Administration of Customs in conjunction with the Ministry of Railways and the Ministry of Trade of the Central People's Government.

Article 63 When imported goods are unloaded, the station shall notify the Customs in advance, and the goods shall be unloaded and stored in a warehouse approved by the Customs under the supervision of the Customs. If there is any discrepancy between the unloaded goods, etc., the railway staff and customs officers should make a record after the unloading is completed, and send it to the customs and the station for future reference.

Article 64 For vehicles entering the country, the customs shall issue a vehicle release permit immediately after unloading or after unloading.

Article 65 Necessary vehicle materials and food items for passengers, staff and workers, etc. carried by trains entering and leaving the country shall be inspected by the customs at border stations. The inspection and inspection supervision measures shall be formulated by the General Administration of Customs in conjunction with the Ministry of Railways of the Central People's Government.

Article 66 The Customs may assign personnel to carry out duties with the trains entering the country, and the railways shall provide assistance.

Article 67 Before a train bound for a foreign country departs from a border station, the station shall submit the necessary documents for the composition of the train, the goods on board and the luggage to be checked out to the customs at the border station, and the train may leave the border only after passing through the customs. station. The above-mentioned documents shall include the items necessary for the customs to perform its duties.

Article 68 The export goods shall be shipped at the domestic customs station or border station after completing the customs formalities. When loading, the station shall notify the customs in advance and do it under the supervision of the customs. The export goods may apply for permission in advance and be shipped at international transport stations that have not established customs. The regulations for the supervision and completion of customs procedures shall be formulated by the General Administration of Customs in conjunction with the Ministry of Railways and the Ministry of Trade of the Central People's Government.

Export goods departing from domestic stations should be loaded in vehicles that can be sealed as much as possible, and the customs at the border stations will review and release them.

Article 69 The imported luggage shall be unloaded at the border station under the supervision of the customs, or the road party shall report to the border station for sealing by the customs, and shall be responsible for transporting it to the designated domestic customs station, and notify the customs for inspection and release.

If there is a customs office at the departure station, the export baggage can be reported to the customs for inspection and sealing, responsible for transporting it to the border station, and notifying the customs to check and release it; if there is no customs office at the departure station, it should Inspection and release at the station.

Article 70 The procedures for customs declaration, loading and unloading, inspection, sealing, submission of documents, and release of trains carrying import and export passengers and goods and various trains entering and leaving the country shall be stipulated by the General Administration of Customs in conjunction with the Ministry of Railways and the Ministry of Trade of the Central People's Government.

Chapter 6 Inbound and Outbound Road and River Freight

Article 71 Automobiles and ships traveling on border roads and rivers, as well as goods transported by manpower or animal power, shall follow the designated routes and enter and exit the country at the places specified by the customs. This route is prescribed by the local traffic and public security agencies in conjunction with the customs.

Article 72 The inbound and outbound cargo circulation referred to in the preceding article shall be carried out after sunrise and before sunset, except for those authorized by the Customs.

Article 73 Vehicles entering or exiting the country should stop at designated places after entry or before leaving the country, declare to the border customs, and send the import and export cargo and passenger manifests to the customs for inspection in accordance with the format prescribed by the customs. Let go before you are allowed to leave.

Article 74 Vehicles that are permitted to enter or leave the country by the traffic authorities and continue to drive in the country shall, when entering the country for the first time, report to the border customs for inspection, pay a deposit not lower than the import tax, and guarantee that the vehicle will not be resold in the country for dismantling. capital. The vehicle will not be allowed to drive in the country until the customs registration book has been obtained after completing the guarantee procedures.

When the above-mentioned vehicle subsequently enters or exits the country, the registration book shall be sent to the customs for inspection. At the time of final departure from the country, an application may be made for the refund of the deposit.

Article 75 Vehicles originally driving in the country, which have been permitted by the traffic authorities to enter and leave the country and operate passenger and cargo transport in the country, should obtain a registration book from the border customs when they leave the country for the first time, and promise to drive back to China within a specified period. When entering or leaving the country afterwards, the registration book should be sent to the customs for inspection.

Article 76 Except for those with customs permission, vehicles carrying imported goods and passenger luggage shall declare to the frontier customs immediately after entering the country and go through formalities for inspection; Enter a warehouse registered or licensed by the Customs.

Article 77 Vehicles carrying export goods, passengers and luggage shall be declared to the frontier customs, and shall be inspected and released by the customs.

Article 78 Those who use human and animal power to transport goods into and out of the country or move within the border area shall enter or move through designated routes, and shall declare to the customs when they enter or leave the country.

Article 79 The management measures for the entry and exit of residents in the designated areas on the national border to engage in small-scale trade such as shoulder bags shall be approved by the Ministry of Trade of the Central People's Government in conjunction with the General Administration of Customs and the Ministry of Public Security.

Article 80 Vessels traveling along the rivers and rivers of national borders shall sail on designated river channels. When operating international voyages, they must declare to the customs and load and unload passengers and cargo at the places where the customs are established; the management methods shall be communicated by the General Administration of Customs in conjunction with the Central People's Government. It shall be stipulated by the Ministry of Public Security and the Ministry of Public Security.

Chapter VII Inbound and Outbound Air Cargo

Article 81 Unless approved by the General Administration of Customs, civil aviation aircraft entering or leaving the country shall land or take off at the international air station where customs is established. The airline should notify the customs of the time of landing and departure in advance for supervision.

The regulations for the supervision of the above-mentioned civil aircraft landing or taking off at airports that have not been established by the General Administration of Customs shall be stipulated by the General Administration of Customs.

Civil aviation aircraft referred to in this Law includes all non-military aircraft, spaceships, balloons and other tools that can fly in aviation. When ordinary passenger and cargo are loaded on military aircraft entering or leaving the country, the local aviation commander should notify the customs in advance for inspection.

Article 82 After an inbound civil aircraft land at an airport, the captain or the airline should declare to the customs immediately, and submit the cargo, passengers and luggage in accordance with the customs regulations in the form of an import manifest and passenger manifest, and hand it over to the customs. check. When the customs deem it necessary, they may consult the border certificates, flight diary, load report and nationality registration certificate, etc., and the captain shall submit them for inspection immediately.

Article 83 Imported goods carried by inbound civil aviation aircraft shall be unloaded and stored in warehouses registered or licensed by the Customs under the supervision of the Customs.

Article 84 Export cargo carried by an outbound civil aircraft shall be subject to customs clearance, and shall be loaded onto the aircraft under the supervision of the customs.

Article 85 When applying for customs clearance for an outbound civil aviation aircraft, the captain or the airline company shall present the cargo, passengers and their luggage in accordance with the format prescribed by the customs, with the export manifest and passenger manifest, and after inspection by the customs, all formalities shall be completed. After the completion of the process, it is ready to clear the customs and take off.

Article 86 Aircraft materials, etc. carried by inbound civil aviation aircraft shall be declared by the captain in a clear one-way custom, and shall be subject to customs supervision.

Refueling and materials for outbound civil aviation aircraft must be approved by the Customs.

Article 87 When an inbound civil aircraft is carrying goods destined for other domestic or international airports or abroad, the captain or the airline shall deliver the import manifest or freight manifest for each destination to the customs. After inspection, the customs may seal the goods, and when they arrive at the designated place or leave the international airport at the end of the country, they will be checked and released by the customs.

Article 88 Customs may search civil aviation aircraft entering or leaving the country. If it is necessary to dismantle parts of the aircraft that may hide private goods under special circumstances, the captain or the airline company shall be notified.

Article 89 When a civil aircraft entering or leaving the country is forced to land within the country due to special reasons, the captain or the airline should notify the destination or departure customs of the details as soon as possible. If there is a customs authority at the landing place, it should be reported for approval before taking off. If there is no customs authority at the landing place, a certificate from the local airport or the people's government should be obtained to prove that no passenger or cargo has been loaded and unloaded, and it should be sent to the customs for inspection.

If the above-mentioned aircraft cannot continue to fly or has to reduce its load, the captain should report to the local airport or the people's government for safekeeping, and the cargo can only be transhipped after being approved by the customs.

Article 90 When a civil aviation aircraft entering or leaving the country throws cargo within the territory of the country due to machine failure or other failure accidents, the captain or the airline should immediately report to the nearby airport station and forward it to the customs at the destination or the place of departure.

Title III Supervision of Transit and Transshipment Goods

Chapter VIII Goods in Transit

Article 91 Goods that start from a foreign country, pass through the land of our country, and continue to be transported to foreign countries, regardless of whether they will be reloaded at the border or not, are all transit goods.

Article 92 Transit goods shall be declared to the border customs of our country with the license approved by the Ministry of Trade of the Central People's Government, and may enter the country only after being approved by the customs.

Those who come from countries that have entered into a commercial agreement or agreement with our country on goods in transit may be exempted from the licensing procedures in accordance with the commercial agreement or agreement.

Article 93 When the goods in transit are declared at the entry customs, the owner or carrier of the goods shall prepare a transit goods manifest in the prescribed format, send it to the customs for inspection, and ensure that it will be transported out of the country within the prescribed time limit.

Article 94 Transit goods shall follow designated routes and be transported by means of transport approved by the Customs. This means of transport may be sealed by the customs and personnel may be sent to escort it.

Article 95 Transit goods shall be reported to the Customs for approval when they are reloaded at the border by means of transport, and shall be supervised by Customs officers. Those that cannot be transported immediately shall be unloaded into a registered or licensed warehouse.

Article 96 When transit goods are shipped out of the country, they shall be reported to the border customs for review and release.

Chapter IX Transshipment Goods

Article 97 Goods that have not gone through the customs import formalities shall be reloaded in the place where the customs is established in our country, and then transported to another place where the customs is set up or shipped to foreign countries without going through the land of our country; Transshipment goods are those that are transferred to a foreign country by means of transportation at the place where the customs is established.

Article 98 Transshipment goods shall be repacked with means of transport, and shall be reported to the Customs for approval, and the Customs shall send officers to monitor and seal the means of transport. If it cannot be transshipped immediately, it should be unloaded into a warehouse registered or licensed by the customs.

Article 99 Transshipment goods shall be included in the import and export manifest.

Article 100 Foreign goods shall be transshipped only if they meet one of the following conditions:

- (1) Those who hold express or intermodal manifests;
- (2) Indicate the transshipment party in the import manifest;
- (3) Those who hold an ordinary bill of lading but declare transshipment to the customs before unloading,
- (4) Imported goods are unloaded by mistake, and authentic documents are provided by the manager of the means of transport;
- (5) Those who apply for transshipment approval by customs due to special circumstances.

Article 101 For foreign goods transshipped, if the transshipment has not been declared within 28 days from the date of declaration of import by the original means of transport, the customs may charge a late declaration fee in accordance with the provisions of Article 105 of this Law. Those who have not been transshipped within one month may be dealt with in accordance with the provisions of Article 129 of this Law.

Article 102 When foreign goods are declared for transshipment to the place where the customs are established in China, the carrier shall be responsible for transporting them to the designated place within the prescribed time limit, and no unpacking, modification, unauthorized unloading or replacement is allowed, and no customs clearance shall be allowed unless they are released by the customs. Delivered to the consignee for pickup.

When the above-mentioned transshipment goods arrive at the place of shipment, if the customs declaration has not been made within three months from the date of import declaration of the means of transport, it shall be dealt with in accordance with the provisions of Article 129 of this Law.

Article 103 The supervision measures for transshipment of domestic products for domestic sale through foreign places shall be formulated by the General Administration of Customs in conjunction with the Ministry of Trade of the Central People's Government.

Chapter 4 Inspection, Taxation, Storage and Release of Imported and Exported Goods

Chapter 10 Customs Declaration and Inspection of Goods

Article 104 The import and export of goods shall be submitted to the customs for inspection of the license issued by the foreign trade management agency in accordance with the law.

Article 105 Imported goods shall be declared to the Customs by the consignee or his agent within the specified time limit after the means of transport is printed and declared for import, and late declaration fees shall be paid if the time limit is overdue. The time limit and method shall be determined by the General Administration of Customs. .

Article 106 The consignee or its agent shall submit an import declaration in the format prescribed by the customs, declare to the customs, and submit the following documents for verification:

- (1) bill of lading;
- (2) Invoice and its copy;
- (3) Packing list.

When necessary, the order contract, manufacturer's invoice, proof of origin, purchase and shipment, and other documents should be submitted for inspection.

Import declarations and attached invoices, contracts, etc., should be signed by the consignee or his agent to prove that they are correct.

Article 107 Before the export goods are loaded into the means of transport, the consignor or his agent shall prepare an export declaration in accordance with the format prescribed by the customs, declare to the customs, and submit the production or shipping documents, invoice and packing list for inspection, When necessary, the order contract, commodity inspection certificate and other

documents should be submitted for inspection. Export declarations and attached invoices, contracts, etc., shall be signed by the consignor or his agent to prove that they are correct.

Article 108 Imported and exported goods shall be inspected by the Customs and may be picked up by the Customs for inspection. When inspecting the goods, the consignee (sender) or his agent should go to the store and be responsible for handling procedures such as moving, unpacking, and unpacking. Those approved by the Customs may be exempted from inspection.

Article 109 Imported and exported goods shall be inspected within the time specified by the customs. If the consignee (consignor) or his agent has special reasons, upon approval by the Customs, he may inspect the goods outside the specified time and place, but he shall pay the fees in accordance with the methods prescribed by the General Administration of Customs.

Article 110 The inspection of perishable goods and live livestock may not be limited by the time and place stipulated in the preceding article upon approval by the Customs.

Article 11. The consignee of imported goods or his agent shall go through the inspection formalities at the customs office within the time limit specified by the customs.

Article 112 After the inspection of import and export goods, if the customs deem it necessary, or upon the request of the consignor or co-agent, it may re-inspect.

Chapter XI Collection and Exemption of Customs Duties

Article 113 Imported and exported goods shall be subject to tariffs in accordance with the customs tariff rules promulgated by the Central People's Government.

Article 114 Imported and exported goods shall be taxed at the tariff rate in effect on the date of customs declaration.

Those who declare before the arrival of the imported goods are approved by the customs, shall be taxed according to the tariff rate in effect on the day when the means of transport declares the import.

Article 115 For goods for which import duties are paid ad valorem, the CIF value shall be the duty-paid value. The CIF price refers to the legitimate wholesale price of the goods at the place of purchase, the export tax, the packaging fee, freight, insurance fee, handling fee and other expenses before the goods arrive at the import location in my country, which are determined by the customs.

If the above-mentioned normal wholesale price cannot be determined, the customs value shall be assessed separately by the Customs.

Article 116 For the goods for which the export tax has been paid in ad valorem, the fob value shall be used as the basis for calculating the duty-paid value. If the FOB price cannot be determined, the tax-paying value shall be assessed by the Customs separately.

Article 117 If the duty-paid value of import and export goods is calculated in foreign currency, if there is no foreign exchange rate to test, the customs may convert it according to the exchange rate determined by the People's Bank of China.

Article 118 The reduction or exemption of import and export duties shall be handled in accordance with the regulations for the reduction or exemption of import and export duties to be formulated by the Administrative Council of the Central People's Government, except those stipulated in this Law and the Tariff Regulations.

Temporary reductions or exemptions that do not fall within the scope of the preceding paragraph must be reviewed and decided by the General Administration of Customs.

Article 119 Import duties below the minimum amount stipulated by the General Administration of Customs are exempted.

Article 120 If the imported goods fall under any of the following circumstances, the customs may reduce or exempt the import tax as appropriate:

(1) Suffering damage or loss during overseas transportation or loading and unloading.

(2) Those who suffer damage or loss due to force majeure before customs release after loading and unloading.

(3) When inspected by the customs, it has been damaged or rotted, and it has been proved that it is not caused by the warehouse manager or the related party of the goods.

Article 121 The advertising products and samples given as free gifts shall be exempted from tax if they have no other purpose and trade value.

Article 122 The measures for the collection and exemption of customs duties for goods compensated without consideration shall be prescribed by the General Administration of Customs.

Article 123 Samples of goods subject to import duties, temporarily imported engineering equipment, exhibition items, costumes and props of theater troupes, etc., which are scheduled to be re-exported abroad within six months, may be allowed to import duty-free, but a deposit must be paid and guaranteed at the time of delivery. Re-export within the specified time limit. When it is re-exported, it is confirmed by the customs inspection that it is the original product, and the export tax should be exempted and the security deposit paid should be returned. The six-month period stipulated in this article may be extended by the Customs according to specific circumstances.

When temporarily exporting goods, engineering equipment, exhibition items, theater troupe costumes and props, etc. that are temporarily exported and returned to the country on a regular basis, the provisions of the preceding paragraph may be followed.

Article 124 Goods such as mechanical appliances imported into the country or shipped abroad for repair or assembly of parts, which are shipped out or returned to my country within the prescribed time limit, may be handled in accordance with the provisions of Article 123 of this Law, but the repair or assembly The cost of labor and materials for parts shall be taxed.

Article 125 When the means of international transportation are converted to domestic transportation or concurrently engaged in domestic transportation, the regulations for the collection and exemption of customs duties on fuel materials stored for self-use shall be formulated by the General Administration of Customs.

Article 126 The fuel materials used in the journey of the means of transport going abroad, and the food and beverages required by the service personnel and passengers shall be exempted from export tax.

The types and quantities of fuels, materials, and food items mentioned above shall be approved by the Customs with reference to the standards stipulated by the relevant competent authority.

Article 127 If the exported domestic products are returned for any reason, the original consignor shall declare the import and provide all the documents for export, and if it is confirmed to be the original goods after customs inspection, it may be allowed to be imported duty-free; Wait, no refund.

Article 128 Import duties shall be paid within the time limit specified by the Customs. If the payment is overdue, a late payment fee shall be imposed. The deadline for payment and the regulations for the collection of late payment fees shall be formulated by the General Administration of Customs in conjunction with the Ministry of Finance of the Central People's Government.

Article 129 Imported goods that have not been declared or paid taxes within three months from the date of declaration of import by means of transport shall be withdrawn by the customs and sold, and the proceeds shall be deducted from the cost of selling the goods, and the tax shall be offset in the following order Donation fees:

- (1) tariffs;
- (2) Other taxes and duties collected by the customs;
- (3) Customs fines, including late declaration fees and late payment fees;
- (4) Freight and miscellaneous charges;
- (5) Warehouse miscellaneous charges.

If there is any surplus, it can be returned within six months upon application by the owner of the goods and no violation of trade control has been found by the customs.

The mortgage and other disputes over the above-mentioned goods shall be resolved by the related parties themselves.

Article 130 Imported goods may be withdrawn and sold by the customs after the consignee or his agent applies for waiver of customs approval; treasury.

Article 131. Specially approved bonded import goods may not be restricted by the date specified in Article 129 of this Law. The types of goods and supervision measures for this kind of goods shall be formulated by the General Administration of Customs in conjunction with the Ministry of Trade and the Ministry of Finance of the Central People's Government.

Article 132 Customs duties and other taxes, fees, fines, etc. shall be calculated and collected in Renminbi unless otherwise stipulated by the Administrative Council of the Central People's Government.

Article 133 Customs shall promptly issue receipts for the collection of customs duties and other taxes, fees, fines, etc.; the format shall be prescribed by the General Administration of Customs in conjunction with the Ministry of Finance of the Central People's Government.

Article 134 The measures for payment of customs duties by state-owned import and export companies may be determined separately by the General Administration of Customs in conjunction with the Ministry of Finance and the Ministry of Trade of the Central People's Government.

Article 135 The interpretation of tariff rules, the classification of goods in tariff rules and the examination and approval of dutiable value belong to the customs. If the consignee (consignor) or his agent has any objection, he may appeal to the customs in writing within 14 days from the day after the customs issues the tax payment certificate.

Article 136 Before the appeal case is decided, the consignee (consignor) or its agent may obtain the permission of the customs, pay a deposit, and please release the goods first. The security deposit should not be lower than the tax payable and other items approved by the customs.

Article 137 After receiving the letter of appeal, the Customs shall re-examine the case within the time limit specified by the General Administration of Customs, and may change the original decision. .

If the consignee (consignor) or his agent is still dissatisfied with the change decision, he shall file a re-appeal within seven days of receiving the notification of the change decision, and the customs shall forward it to the General Administration of Customs for trial.

The decision of the General Administration of Customs is final.

Article 138 Persons under any of the following circumstances may apply for tax refund:

(1) Those who have been ordered to refund tax after paying taxes on imported and exported goods according to regulations.

(2) The import and export goods are taxed excessively due to wrong collection by the customs.

(3) For the imported goods exempted from inspection approved by the customs, after the customs duties are paid in full, short-loading is found, and the customs checks and approves it.

(4) Imported goods are found to be found to have the conditions specified in Article 120 of this Law before they are released after duty payment.

(5) For export goods that have been released after tax, they have not been shipped for export and have been declared to be returned to the customs for some reason, and they have been verified by the customs.

Article 139 Those who apply for tax refund in accordance with the provisions of Article 138 of this law shall declare the circumstances in writing and send it to the customs for verification together with the tax payment receipt. This application is limited to one year from the date of tax payment, and will not be accepted after the deadline.

Article 140: For special export commodities made of taxed imported raw materials, the import tax on the main raw materials may be refunded after export. The Ministry stipulates it.

Article 141 After the import and export goods are tax-paid, if there is any short payment of tax, the customs may pursue the case against the consignee (dispatcher) or its agent within one year from the date of payment of tax. The tax shall be collected within three years.

In case of refusal to make up the payment, or if the customs has not made up the payment within three months from the date of issuance of the customs duty payment certificate, the customs may pursue the collection according to legal procedures.

Article 142 The re-export of foreign goods shall be justified in accordance with the procedures for the export of domestic goods.

Article 143 Customs inspection, assessment and taxation work shall be completed within a prescribed time limit, and the time limit shall be stipulated by the General Administration of Customs according to the specific conditions of each local customs.

Chapter 12 Custody and Release of Goods

Article 144 Imported and exported goods shall be stored in warehouses registered or licensed by the Customs in accordance with customs regulations. The supervision measures shall be formulated by the General Administration of Customs with the consent of the relevant departments of the Central People's Government.

The above-mentioned warehouse should have safe and convenient conditions for keeping the goods, and the warehouse should have all necessary equipment and appliances for loading and unloading, weighing and inspection.

Article 145 The managers of the warehouses referred to in the preceding article shall abide by the Customs supervision regulations and assume the following responsibilities:

(1) The import and export goods shall be subject to the permission of the Customs before they can be stored.

(2) Inflammable and explosive materials should be stored in designated warehouses.

(3) Damaged goods should be stored in the designated place in the warehouse.

(4) For depositing and receiving imported goods, the manager shall sign the receipt of goods within 48 hours after receiving the goods (excluding Sundays and customs holidays), and submit them to the customs for inspection.

(5) All stored goods shall not be shipped out unless they are released by customs.

(6) The storage and withdrawal of import and export goods shall have detailed records and be prepared for customs inspection.

(7) During the storage period, if there is a shortage of goods, it shall be responsible for paying taxes and fines. However, if the package is complete and the goods inside are short, the customs may handle it at its discretion.

(8) The goods confiscated by the customs and the goods picked up in accordance with the provisions of Article 129 and Article 164 of this Law shall be accounted for and handed over.

Article 146 Imported goods shall be released on the strength of the bill of lading or the approval form signed and printed by the customs after the customs record has been cleared.

Article 147 Exported goods shall be shipped on the basis of the bill of lading or permit signed by the customs after hand-reading by the customs.

Article 148 The import and export taxable goods, except for those licensed by the General Administration of Customs, shall be released by the Customs after paying the customs duty and other taxes levied by the Customs or a deposit not lower than the total amount of the above-mentioned taxes and duties. let go.

Article 149 Imported goods must be released as a whole. If a part of it is prohibited from import or needs to go through special licensing procedures, it may be temporarily detained by the customs and handled separately; the rest may be released.

Title V International Postal Items

Chapter 13 Supervision, inspection, tax collection and release of international postal items

Article 150 All international postal items shall be declared to the customs and go through the import and export formalities.

The term "international postal items" as mentioned in this Law refers to postal parcels, small parcels, samples and commercial printed matter.

Article 151 The loading, unloading and transshipment of international postal bags shall be subject to customs supervision, and the regulations shall be formulated by the General Administration of Customs in conjunction with the Ministry of Posts and Telecommunications of the Central People's Government.

Article 152 The post office shall notify the sea area in advance of the time of sealing and unpacking the international mail bag, and the customs may send personnel to supervise it according to the time. International postal items should be inspected and released by the customs before the post office can seal or deliver them.

Article 153 After the post office opens the mail bag contained in the import bag, it shall hand over the clear documents in the bag to the Customs for inspection. If the Customs deems it necessary, it may ask the Post Office for other relevant documents.

Article 154 No article, currency, or gold or silver may be entrained in imported or exported letters or printed matter. When the post office discovers entrainment or suspicion of entrainment, it shall send it to the customs for processing. determined by the bank.

Article 155. Postal items from foreign countries refer to places where our country has established customs. The post office stationed in the customs office shall notify the recipient to come to the bureau as a customs officer to unpack and wait for inspection. However, when the customs deem it necessary, the post office may be notified. Will be tested together.

Postal articles sent from the place where the customs is established to a foreign country shall be carried by the sender to the post office stationed by the relevant officer to go through the export formalities.

Article 156 International postal items may be negotiated by the General Administration of Customs and the Ministry of Posts and Telecommunications of the Central People's Government. The

post office may handle the import and export procedures with the customs on behalf of the recipient or sender, and collect taxes on the basis of the tax receipts issued by the customs.

Article 157 Imported postal items shall be dealt with in accordance with the measures stipulated jointly by the General Administration of Customs, the Ministry of Posts and Telecommunications and the Ministry of Trade of the Central People's Government in case of the following circumstances:

- (1) Those that need to be returned to the place of origin or redirected to other foreign places.
- (2) Suffering damage.
- (3) Abandoned by the recipient or sender.

Article 158 The provisions of Articles 105, 218, 129 and 220 of this Law are not applicable to imported postal items.

When the supervision, time reporting, and import and export licenses stipulated in the chapters of Chapter 4 are not applicable to international postal items, the General Administration of Customs, in conjunction with the Ministry of Posts and Telecommunications and the Ministry of Trade of the Central People's Government, shall separately formulate them.

Title VI Release of Entry and Exit Personnel and Their Luggage

Chapter 14 Release of Entry and Exit Personnel and Their Luggage

Article 159 Passengers entering and leaving the country and their luggage must pass through places where customs offices are established.

The measures for the management of goods brought in and out of the country by residents of land borders and border river areas shall be formulated by the General Administration of Customs in conjunction with the Ministry of Public Security of the Central People's Government.

Article 160 Passengers entering or leaving the country shall submit their luggage, currency, gold and silver, etc. to the customs for inspection and release according to law.

Article 161 The luggage of inbound and outbound passengers shall be opened by himself or his agent at the time and at the designated place of the customs for inspection. Customs may conduct inspection when necessary.

Article 162 The baggage and articles of passengers entering and leaving the country shall be limited to those for their own use or household use, not for sale or carried on behalf of others, and the import and export permit procedures and restrictions on the types and quantities of duty-free articles shall be determined by the General Customs. It shall be stipulated by the Administration in conjunction with the Ministry of Trade and the Ministry of Finance of the Central People's Government.

Article 163 All luggage and articles transported separately from passengers shall be registered with the Customs when the passenger enters or exits the country, and shall be reported for inspection and release within the prescribed time limit before being handled in accordance with the provisions of the preceding article.

Article 164 Imported passenger luggage shall be handled in accordance with the provisions of Article 129 of this Law if it has not been reported for six months after the date of declaration of import by the means of transport.

Article 165 The provisions of Article 105 and Article 128 of this Law shall not apply to imported passenger luggage.

Article 166 The luggage and articles brought by transit passengers, except those necessary for the journey, may be reported to the Customs for sealing, or they may be carried by themselves after obtaining a security deposit or paying a security deposit, and go through customs clearance formalities upon departure.

Dutiable articles brought by passengers who temporarily stay in my country for less than six months may be handled in accordance with the provisions of the above item.

Article 167 The People's Bank of China and the General Administration of Customs shall formulate regulations on the management of currency, gold, silver, etc. carried by passengers who transit or stay in my country for a short period of no more than six months.

Article 168 Service personnel on the means of transport entering or leaving the country are not allowed to carry goods or carry articles on behalf of others, and the inspection and release regulations for the articles they bring for their own use shall be stipulated by the General Administration of Customs.

Article 169 The regulations on preferential treatment of luggage and articles for returned overseas Chinese shall be formulated by the General Administration of Customs in conjunction with the Ministry of Trade of the Central People's Government and the Overseas Chinese Affairs Committee.

Article 170 The regulations on the preferential treatment of luggage and articles of representatives of people's organizations entering and leaving the country shall be formulated by the General Administration of Customs in conjunction with the Ministry of Foreign Affairs and the Ministry of Trade of the Central People's Government.

Article 171 Currency, gold, silver and other controlled items carried by passengers entering or leaving the country shall be handled in accordance with relevant control regulations.

Chapter XV Discrimination of Preferential Treatment of Luggage and Articles of Heads of Government and Diplomatic Personnel

Article 172 The measures for inspection and release of the luggage and articles of personnel at or above the ministerial level of the Central People's Government, diplomatic missions and consulates stationed abroad, and representatives attending foreign conferences who enter or leave the country on business shall be determined by the General Administration of Customs in conjunction with the Ministry of Foreign Affairs and Personnel Affairs of the Central People's Government. The Ministry of Commerce, the Ministry of Trade, and the Ministry of Finance shall stipulate.

Article 173 The items for public use of Chinese embassies, consulates and diplomatic missions entering or leaving the country shall be exempted from inspection, tax and import and export licensing procedures, but the customs may inspect them when necessary.

Article 174 The preferential treatment measures for the collection, exemption, inspection and release of luggage and articles for public and personal use of foreign diplomatic missions and consulates stationed in my country shall be formulated by the General Administration of Customs in conjunction with the Ministry of Foreign Affairs of the Central People's Government.

Title VII Smuggling and Violation Cases and Their Handling

Chapter 16 Smuggling and its Penalties

Article 175 Any one of the following acts constitutes smuggling:

(1) Those who transport or carry goods, currency, gold, silver, and other items, enter or leave the country without passing through the customs establishment, or evade supervision by passing through the customs establishment.

(2) Those who falsely report the quantity of goods entering or leaving the country.

(3) Falsely reporting the name and specification of the goods in order to transport prohibited or restricted import and export goods.

(4) Those who post international letters, printed matter entrained items, currency, gold and silver.

(5) Those who sell goods that have been imported tax-free or tax-reduced and that have been tax-paid but have no right to sell without the permission of the customs.

(6) Selling items imported from abroad for personal use for profit.

(7) Those who hold or keep foreign exchange, gold and silver, or foreign goods exceeding the amount for their own use, or domestic goods of specified types and quantities without legal certificates, in designated areas on the national border.

(8) Coastal transport ships carry foreign goods or domestic goods exceeding the specified types and quantities within the specified area without legal certificates.

(9) Coastal transport ships pass through or come from areas adjacent to foreign countries, and carry foreign goods without legal documents.

(10) A person who has one of the above-listed preparations.

The "prescribed areas" mentioned in Items (7) and (8) of this Article shall be prescribed by the General Administration of Customs in conjunction with the Ministry of Public Security of the Central People's Government.

Article 176 Any one of the following acts is a major smuggling act:

(1) Transporting smuggled goods, currency, gold and silver, and other items under the cover of specially-made smuggling equipment, or by means of transport specialized in smuggling.

(2) The smuggling is carried out by an organization specializing in smuggling.

(3) The smuggler resists violently when inspecting or detaining the smuggled goods.

- (4) Those who smuggle drugs, military supplies or other contraband.
- (5) Fake or falsely use government agency certificates to cover smugglers.
- (6) Habitually collecting, storing, transshipping, or buying and selling smuggled items.
- (7) Government officials who use their powers to smuggle.
- (8) Colluding with government officials to smuggle.
- (9) Substituting import and export, bonded, transshipment or transit goods.
- (10) A person who has one of the above-listed preparations.

Article 177 For those who commit any of the acts listed in Article 175 of this Law, the customs shall confiscate the smuggled goods and impose a fine on the smuggler not equal to the value of the smuggled goods; fine or exemption from punishment.

Article 178 For those who commit any of the acts listed in Article 176 of this Act, the customs shall confiscate the smuggled goods; If the circumstances are serious, the case shall be transferred to the judiciary for investigation. However, those who smuggle military supplies shall be transferred to the public security organ for interrogation.

Article 179 When the smuggled inbound and outbound goods, currency, gold, silver, and other articles are found to be related to the means of transport, the customs may confiscate the means of transport in addition to notifying the local transportation authority, and the person in charge of the means of transport shall issue a Fines below the value of smuggled goods; or transfer to judicial or public security organs for investigation. However, if the circumstances are minor, only a fine may be imposed or punishment may be exempted.

Article 180 The Customs may confiscate or demolish the smuggled articles and special equipment as well as the buildings specially used for hiding smuggled articles.

Article 181 A person who assists one of the acts listed in Article 175 of this Act shall be fined not more than the value of the smuggled goods. If the circumstances are minor, punishment may be exempted. Those who assist one of the acts listed in Article 178 of this Act shall also be transferred to judicial or public security organs for investigation.

Article 182 In a smuggling case, a person who repeats one of the acts listed in Article 175 of this Law within one year from the date when the punishment is determined may be punished in accordance with the provisions of Article 178 of this Law.

Article 183 If smuggling is discovered after three years, the punishment may be reduced or exempted.

Article 184 Smuggling that is not specifically regulated by this Act shall be dealt with by referring to the most similar provisions of this Act according to the circumstances.

Chapter 17 Handling of Smuggling Cases

Article 185 The authority to handle smuggling cases belongs to the Customs.

Article 186 The punishment for smuggling cases shall be decided by the Commissioner. But the Commissioner may authorize the Sub-Commissioner or Sub-Commissioner to do so.

Article 187 When the Customs disposes of a smuggling case, it shall serve the sanctioned party with a notice of disposition, and if it cannot be delivered, it shall be publicized.

Article 188 If the person subject to the punishment refuses to accept the Customs punishment, he may file a complaint with the Customs within 14 days from the date of receipt of the punishment notice or public opinion. If the original disposition is maintained, comments should be added and forwarded to the General Administration of Customs for trial. If the person subject to the sanction is still dissatisfied with the modified sanction, he shall file an appeal within seven days from the date of receiving the notification of the modified sanction, which shall be forwarded by the Customs to the General Administration of Customs for trial. If no appeal is filed within the above-mentioned period, the sanction shall be finalized.

Article 189 The decision of the General Administration of Customs on an appeal case shall be made into a decision letter, which shall be sent to the complainant by the original customs office. If delivery is not possible, it shall be made public.

The decision of the General Administration of Customs is final.

Article 190 When the Customs detains articles or means of transport, it shall issue a Detention Receipt.

Article 191 For smuggled articles or means of transport that cannot be detained, the customs may obtain cash or other reliable guarantees of equivalent value from the smuggler or the person in charge of the means of transport.

Article 192 If the Customs deems that the detained goods are likely to be perishable or out of date, they may sell them off before the disposition is finalized, keep the value of the goods, and notify the original owner of the goods.

Article 193 Except for the articles mentioned in Article 192 of this Act and in special circumstances, the customs shall not handle the seized smuggled articles or means of transport until the disposition is finalized.

Article 194 Fines in smuggling cases shall be paid by the punished person within 14 days after the finalization of the punishment or the delivery of the decision letter or public notice. If the time limit expires, the customs may confiscate the detained articles, means of transportation or deposit.

If the articles, means of transport or security deposits detained in the preceding paragraph are confiscated by the Customs and imposed a fine, the method of payment of the fine is the same, and the Customs transfers it to the judicial authority to recover it from the person subject to punishment after the deadline.

A smuggling case involving two or more persons shall be subject to the same punishment, and they shall be jointly and severally liable for the payment of all fines.

Article 195 Confiscated articles and means of transport, as well as articles disposed of by the Customs in accordance with Articles 219, 130, and 164 of this Law, shall be sold in accordance with the methods prescribed by the General Administration of Customs. If it should not be sold, it should be handed over to the relevant competent authority.

The confiscated items stipulated by the General Administration of Customs shall be destroyed by the Customs directly.

Article 196 The measures for dealing with fines in smuggling cases and proceeds from price conversion of confiscated items shall be formulated by the General Administration of Customs in conjunction with the Ministry of Finance of the Central People's Government.

Chapter 18 Penalty Rules and Considerations for Violation Cases

Article 197 In any of the following cases, the person in charge or manager of the relevant means of transport shall be fined the following value:

(1) The ship directly sails from a non-customs port to a foreign country or directly sails from a foreign country to a non-customs port without the approval of the customs.

(2) Vessels that are not allowed to operate international transport, traveling to and from foreign countries without authorization.

(3) The means of transport enters the country without declaration to the customs, or goes to a foreign place without the approval of the customs.

Article 198 In case of any of the following circumstances, the responsible person or manager of the ship shall be fined not more than 10 million yuan:

(1) The ship carrying the goods referred to in Article 97 of this Law sails into a port that has not been established without customs approval.

(2) When an international voyage ship enters an inland river customs port from a foreign country or breaks through the port to a foreign country, it fails to declare to the customs near the inland river import and export point.

Article 199 Anyone who falls under any of the following circumstances shall be subject to a fine of not more than five million yuan on the person in charge or manager of the relevant means of transportation:

(1) The means of operating international transportation have not been approved by the customs or have not followed the procedures prescribed by the customs to load and unload goods, get on and off passengers, luggage and articles.

(2) The goods and materials carried by the means of transport entering or leaving the country have not been listed in the one-way customs declaration or have been listed but have not been found after inspection.

(3) Those who violate the provisions of Article 35 of this Law.

(4) The barge loads and unloads import, export, transit, transshipment, or moves without authorization from the customs.

(5) The vessel mentioned in Article 58 of this Law fails to go through formalities in accordance with customs regulations.

(6) The documents submitted to the Customs for inspection contain false facts.

(7) Those who violate the routes or time stipulated in Articles 71, 72, 78 and 80 of this Law.

(8) Ships or aircraft engaged in international transportation sail into ports without customs clearance due to disasters, or land at airports without customs clearance, but fail to register as required.

(9) Ships and aircrafts mentioned in the preceding paragraph fail to declare in accordance with the regulations when they move or load or unload cargo within the territory of China due to disasters.

Article 200 Any one of the following circumstances shall be subject to a fine of not more than one million yuan on the person in charge or manager of the relevant means of transportation:

(1) The means of international transportation fail to go through the import and export formalities with the customs in accordance with the prescribed time or procedures.

(2) After the completion of loading and unloading of goods by means of international transportation, the specified documents are not submitted to the customs within the specified time limit.

(3) Vessels on international voyages have not declared to the customs after staying in the port for more than 24 hours after completing the customs clearance procedures.

Article 201 If the transit or transshipment goods are transported out of the country or arrive at the designated place after the time limit without providing justifiable reasons, the owner or carrier of the goods shall be subject to a fine of less than one million yuan.

Article 202 If the quantity of goods stored in a warehouse registered or licensed by the Customs does not match, or there is a withdrawal without customs release, and no justification can be provided, the manager of the warehouse may be fined less than the value of the goods.

Article 203 Anyone who falls under any of the following circumstances shall be subject to a fine of not more than five million yuan by the manager of the relevant warehouse:

(1) Warehouses that have been registered or licensed by the Customs store unauthorized goods that have not been approved by the Customs.

(2) Warehouses that have not been registered or licensed by the Customs store goods that should be subject to Customs supervision without authorization.

Article 204 Anyone who falls under any of the following circumstances shall be subject to a fine of not more than one million yuan from the manager of the relevant warehouse:

(1) Those who have not signed and signed the goods receipt within 48 hours after the storage of the imported goods and sent them to the customs for inspection.

(2) There are false records on the entry, exit and storage of goods.

Article 205 Under any of the following circumstances, the consignor or agent shall be fined not more than three times the amount of tax evaded or not more than the equivalent value of the goods:

(1) The name, specification or price of the declared import and export goods is inaccurate.

(2) The invoices, contracts, documents, books and other documents related to import and export goods submitted for inspection are not authentic; or those who do not submit the above-mentioned documents for inspection.

Article 206 Anyone who falls under any of the following circumstances shall be subject to a fine of not more than five million yuan by the relevant actor or person in charge:

(1) Unauthorized alteration, removal or demolition of the customs seal, opening or entering the premises sealed by the customs.

(2) Unpacking, modifying or changing the marks and numbers of goods that have not been released by the customs without authorization.

(3) Obstructing customs personnel to perform their duties.

(4) Picking up cargo and luggage without customs clearance.

Article 207 Those who carry or hold blank bills to be used as foreign invoices for imported goods may be fined up to 10 million yuan, and the bills shall be confiscated and destroyed.

Article 208 Customs may impose penalties on all related parties who should be punished simultaneously in accordance with Articles 197 to 207 of this Act.

Article 209 In case of violation of rules and regulations, within one year from the day when the sanction is confirmed, the same article and the same violation of this law may be repeated, and the maximum fine may be increased by one-half.

Article 210 Violations that are not specifically regulated by this law may be dealt with by referring to the most similar provisions of this law according to the circumstances.

Article 211. Those who violate the rules and regulations are discovered after three years shall not be punished.

Article 212 Before the person subject to punishment in case of violation of regulations has not paid or guaranteed to pay the fine imposed, the customs may detain the relevant means of transport or goods in accordance with the provisions of Articles 190, 192 and 193 of this Law. handle.

Article 213 The provisions of Articles 185 to 189 and Articles 193 to 195 of this Law shall apply to the handling and appeal of violation cases.

Article 214 The provisions of Article 196 of this Law shall apply to the methods of dealing with fines and income from confiscated items changing prices in cases of violation of regulations, rewards, rewards, and compensation.

Article 215 Cases violating the foreign trade and financial controls of the Central People's Government shall be handled in accordance with relevant control laws and regulations, except those stipulated in this Act.

Title VIII Supplementary Provisions

Chapter 19 Supplementary Provisions

Article 216 In specific areas where this Law does not apply, the General Administration of Customs may formulate principles in accordance with this Law and local specific conditions, and formulate separate regulations and submit them to the Central People's Government Administration Council for approval and implementation.

Article 217 This Law shall come into force after being approved and promulgated by the Administrative Council of the Central People's Government.