

# 中华人民共和国 进出口贸易管理措施 海关报关手册

2005年中英文版附光盘

中华人民共和国进出口贸易管理措施 编委会 编

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Administrative Measures Regarding Import &  
Export Trade of the People's Republic of China  
Handbook of Customs Practices

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Compiled by the Editorial Department of the Administrative Measures  
Regarding Import & Export Trade of the People's Republic of China

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经济科学出版社  
Economic Science Press



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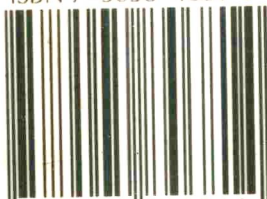
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Regarding Import & Export Trade of the People's Republic of China

责任编辑：王东岗

封面设计：胡瑞华

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# 《中华人民共和国进出口贸易管理措施》

## 光盘安装使用说明

### 系统运行环境

硬件:486/Pentium、32M 以上内存、CD-ROM 驱动器、VGA/SVGA 显示器。

系统:简体中文版 Windows95/98/2000/XP/NT、中文版 Acrobat Reader 4.0。

### 安装与使用

安装:

1. 将光盘插入光驱,光盘将自动安装浏览器、数据库及字体文件。
2. 若您的电脑中已经安装了 Acrobat Reader 3.0 浏览器,请将其卸载。系统会自动提示安装中文版 Acrobat Reader 4.0 浏览器,然后根据提示继续完成安装。
3. 安装后,如果操作系统为 Windows 95/98/2000/NT,请重新启动机器,使字体生效:WinXP 操作系统可直接使用。

运行:

1. 系统安装完毕,在“开始→程序→相应的程序名”中调用相应的光盘名;也可在“我的电脑”中双击光盘图标直接打开阅读。
2. 若有其他问题,请致电 010-85997162 转技术部。

青苹果数据中心

# 前言

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2005年,为履行加入世界贸易组织的承诺,我国对进出口关税和贸易管制政策进行了重大调整。为方便国内外进出口企业及时了解我国对外贸易政策变动情况,准确填写报关单证中的英文名称,加快通关速度,我们将国家海关总署编制的《商品综合分类表》全文作了翻译,并在此基础上增加了出口退税内容,同时将进出口贸易相关法规条例及货物报关单填制规定作了翻译。本书内容符合海关征税、监管、统计和通关系统的要求,是海关工作人员、进出口企业报关员、预录入企业操作员,以及相关海关业务咨询单位必备的工作手册,也是有关单位对进出口货物进行成本核算的重要参考资料。

本书的主要内容包括:现行有效及最新进出口法律法规选编、进出口货物报关单填报规定、海关通关系统常用代码表及说明、进出口商品HS编号、商品名称及备注、进口关税优惠税率、曼谷协定优惠税率、普通税率、进口环节增值税和消费税、出口退税税率,海关统计计量单位、进出口监管条件代码、进出口商品暂定税税率表,对东盟十国、巴基斯坦、非洲部分国家的优惠税率,对我国香港、澳门地区的优惠税率,关税配额税率,从价税、复合税税率,出口税则,出口暂定税率,部分纺织品出口暂定税率,以及进口关税与进口环节代征税计税方法等。本书具有全面系统、查阅方便、一目了然的特点。

为方便用户查找,本书附赠光盘一张,其内容与书基本一致。

本书所列商品编号、商品名称、关税税率、监管条件和代征税税率以及进出口法律法规的截止日期为2005年1月1日。上述内容如有与现行海关法规不一致之处,以法规条文为准。

中华人民共和国进出口贸易管理措施 编委会

2005年1月1日

# Foreword

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From 1 January 2005, to keep the promise given for entering WTO, Customs Import /Export Tariff and trade control measurements of the People's Republic of China will be further adjusted. For convenience' sake of importers and exporters at home or abroad to know the up-to-date changes of China's foreign trade policies and to fulfill Customs procedures with no unnecessary delay, we have translated the Nomenclature of Classification of Goods compiled by the Customs General Administration into English word by word, in addition, we have translated the relative laws and regulations concerning import/export trade, the rate of VAT reimbursement for export, and the standards for filling Customs declarations. The content of this book is in accordance with the demands of Customs' levying duties, goods controls and statistics, thus, it is a working copy for Customs officers, declarants of importing/exporting enterprises, Customs house brokers and consultative agencies, and it is also an important referential data for cost accounting.

The main content of this book are: collection of up-to-date and in effect laws and regulations concerning import/export; standard for filling import/export goods declaration; the common codes of Customs EDI system; HS codes and goods description of import/export commodities; the most-favored-nation tariff rate, Bangkok Agreement preferential tariff rate, general tariff rate, value-added tax and consumption tax linked with importation, rate of VAT reimbursement linked with exportation, the measurement units of Customs statistic, codes for Customs control procedures, list of interim tariff rate, preferential tariff rate for ASEAN, Pakistan and certain African countries, preferential tariff rate for Hong Kong and Macao, in-quota interim tariff rate, Ad Valorem duties and compound duties, export tariff, export interim tariff rate, interim tariff rate for certain export textiles, and calculation methods for Customs import and export tax. This book is noted for its comprehensive, systematic, easy to look up.

A free optical disk is attached with the book, content of which is same as the book.

1 January 2005 is the closing day for collecting the content of this book, such as Heading Nos, Description of Goods, tariff rate, Customs control procedures, levying national tax rate, and the relative laws and regulations concerning import/export. Where the content of this book is not in accordance with current Customs laws and regulations, take the latter as the criterion.

Editorial Department of the Administrative Measures  
Regarding Import & Export Trade of the People's Republic of China  
January 1, 2005

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## 中华人民共和国海关进出口 货物报关单填制规范

为统一进出口货物报关单填报要求,保证报关单数据质量,根据《海关法》及有关法规,制定本规范。

本规范在一般情况下采用“报关单”或“进口报关单”、“出口报关单”的提法,需要分别说明不同要求时,则分别采用以下用语:

1. 报关单录入凭单:指申报单位按海关规定的格式填写的凭单,用作报关单预录入的依据(可将现行报关单放大后使用)。

2. 预录入报关单:指预录入公司录入、打印,并联网将录入数据传送到海关,由申报单位向海关申报的报关单。

3. EDI 报关单:指申报单位采用 EDI 方式向海关申报的电子报文形式的报关单及事后打印、补交备核的书面报关单。

4. 报关单证明联:指海关在核实货物实际入、出境后按报关单格式提供的证明,用作企业向税务、外汇管理部门办结有关手续的证明文件。

进出口货物报关单各栏目的填制规范如下:

### 一、预录入编号

指申报单位或预录入单位对该单位填制录入的报关单的编号,用于该单位与海关之间引用其申报后尚未批准放行的报关单。

报关单录入凭单的编号规则由申报单位自行决定。预录入报关单及 EDI 报关单的预录入编号由接受申报的海关决定编号规则,计算机自动打印。

### 二、海关编号

指海关接受申报时给予报关单的编号。

海关编号由各海关在接受申报环节确定,应标识在报关单的每一联上。

报关单海关编号为 9 位数码,其中前两位为分关(办事处)编号,第三位由各关自定义,后六位为顺序编号。各直属海关对进口报关单和出口报关单应分别编号,并确保在同一公历年度内,能按进口和出口唯一地标识本关区的每一份报关单。

各直属海关的理单岗位可以对归档的报关单另行编

## Standards for Filling Import/Export Goods Declaration Form

In order to unify the requirements for filling import/export goods declaration form, to ensure the quality of the data given in the declaration, in accordance with the Customs Law and relative laws, the standards are laid down herein.

For the purpose of the standards, the general term “declaration”, or “import/export declaration”, shall be used. Where specific requirement needed to be explained in detail, the terms below shall be used.

(1) Proof of Declaration Entry: the statement of declarant made in the form prescribed by the Customs (the present forms maybe enlarged for this purpose), which is the basis of pre-entry declaration.

(2) Pre-entry Declaration: the declaration of declarant produced to the Customs, which is filled, printed and transmitted on-line to the Customs by a pre-entry company.

(3) EDI Declaration: the declaration of declarant produced to the Customs by the mode of EDI, including the declaration in electronic message form and in written form, the latter could be printed afterwards and produced for checking.

(4) Certificate Copy of Declaration: the certificate copy of declaration provided by the Customs after examination of the import or export goods, could be used to settle relative formalities of tax or foreign exchange control administrations.

The filing standards concerning the particulars of import/export declaration are as follows:

### 1. Pre-entry No.

Pre-entry No., the serial No. of the declaration made by the declarant or the pre-entry company, could be used to indicate the declaration after production until the goods released.

Rule for numbering the serial No. of Proof of Entry Declaration is settled by declarant. Rule for numbering the serial No. of Pre-entry Declaration and EDI Declaration is settled by the acceptance Customs office, and the Pre-entry No. shall be printed automatically by computer.

### 2. Customs No.

Customs No. is given by the Customs office at which the declaration is accepted.

Customs No. should be determined at the link of acceptance of the declaration, and should be marked on every copies of the declaration.

Customs No. consists of nine numerals, the first two are the code No. of the Customs office, the third is defined by each Customs office, the rest six numerals are the serial No.. Each Customs office must number the import declaration and export declaration separately, and must ensure each declaration within its Customs area be solely marked in the same year.

Declaration filing department of each Customs office may number the

制理单归档编号。理单归档编号不得在部门以外用于报关单标识。

### 三、进口口岸/出口口岸

指货物实际进(出)我国关境口岸海关的名称。本栏目应根据货物实际进(出)口的口岸海关选择填报《关区代码表》中相应的口岸海关名称及代码。

加工贸易合同项下货物必须在海关核发的《登记手册》(或分册,下同)限定或指定的口岸海关办理报关手续,《登记手册》限定或指定的口岸与货物实际进出境口岸不符的,应向合同备案主管海关办理《登记手册》的变更手续后填报。

进口转关运输货物应填报货物进境地海关名称及代码,出口转关运输货物应填报货物出境地海关名称及代码。按转关运输方式监管的跨关区深加工结转货物,出口报关单填报转出地海关名称及代码,进口报关单填报转入地海关名称及代码。

在不同出口加工区之间转让的货物,填报对方出口加工区海关名称及代码。

其他无实际进出境的货物,填报接受申报的海关名称及代码。

### 四、备案号

指进出口企业在海关办理加工贸易合同备案或征、减、免税审批备案等手续时,海关给予《进料加工登记手册》、《来料加工及中小型补偿贸易登记手册》、《外商投资企业履行产品出口合同进口料件及加工出口成品登记手册》(以下均简称《登记手册》)、《进出口货物征免税证明》(以下简称《征免税证明》)或其他有关备案审批文件的编号。

一份报关单只允许填报一个备案号。

具体填报要求如下:

1. 加工贸易合同项下货物,除少量低价值辅料按规定不使用《登记手册》的外,必须在报关单备案号栏目填报《登记手册》的十二位编号。

加工贸易成品凭《征免税证明》转为享受减免税进口货物的,进口报关单填报《征免税证明》编号,出口报关单填报《登记手册》编号。

2. 凡涉及减免税备案审批的报关单,本栏目填报

filed declaration with a filing No. . But the filing No. should not marked on the declaration outside the department.

### 3. Import Port/Export Port

In the case of outright importation or exportation of goods, fill in the name and code No. of the Customs office at which the goods shall be in fact imported into or exported out of the territory. The name and code No. of each Customs office could be found in "Codes for Customs Establishment".

In the case of goods under the contract of processing trade, the name and code of the Customs office must be in accordance with the Customs office which has been designated in "the Registration Handbook" (including its fascicle) issued by the Customs, if not, prior revision must be fulfilled at the competent Customs office where the contract has been filed.

In the case of importation of goods under Customs transit, fill in the name and code No. of the Customs office at which the goods shall be imported into the Customs territory; in the case of exportation of goods under Customs transit, fill in the name and code No. of the Customs office at which the goods shall be exported out of the Customs territory. In the case of goods closed and transferred from one Customs area to another for supplementary processing under the procedure of Customs transit, on export declaration fill in the name and code No. of the Customs office of exit, on import declaration fill in the name and code No. of the Customs office of entry.

In the case of goods transferred between different industrial free zones, fill in the name and code No. of the Customs office of the other side.

In other cases of goods transferred without actual import or export, fill in the name and code No. of the Customs office at which the declaration shall be accepted.

### 4. Registration No.

Registration No. is the No. given by the Customs during the import/export enterprise goes through the formalities of filing processing trade contract or the formalities of prior authority for reduction or exemption from duties, the No. is marked on the "Registration Handbook for Processing with Imported Materials", "Registration Handbook for Processing with Supplied Materials and for Medium- and Small-Scale Compensation Trade", "Registration Handbook for Materials and Components for Inward Processing and Re-export Required for Contract of Exporting Products by Enterprise with Foreign Investment" (all the three hereinafter all referred to as R Handbook), and on the "Levy, Reduction, Exemption of Duties and Taxes Certificate for Import/Export Goods" (hereinafter referred to as "L. R. E Certificate"), or on other relative filed documents of prior authority.

For one declaration only one Registration No. is allowed to fill in.

Specific requirements are as follows:

(1) Goods under contract of processing trade, except granted small amount and low-value auxiliary materials, fill in the No. of R Handbook.

Finished products of processing trade changed into import goods and granted reduction or exemption Customs duties and taxes on the basis of LRE Certificate, on import declaration fill in the No. of LRE Certificate, on export declaration fill in the No. of R Handbook.

(2) Declaration with filed document of prior authority for reduction or



《征免税证明》编号,不得为空;

3. 无备案审批文件的报关单,本栏目免于填报。

备案号长度为12位,其中第1位是标记代码。进出口加工区的保税货物,应填报标记代码为H的电子帐册备案号;进出口加工区的征免税货物、物品,应填报标记代码为H、第六位为D的电子帐册备案号。

### 五、进口日期/出口日期

进口日期指运载所申报货物的运输工具申报进境的日期。本栏目填报的日期必须与相应的运输工具进境日期一致。

出口日期指运载所申报货物的运输工具办结出境手续的日期。本栏目供海关打印报关单证明联用,预录入报关单及EDI报关单均免于填报。

无实际进出境的报关单填报办理申报手续的日期。

本栏目为6位数,顺序为年、月、日各2位。

### 六、申报日期

指海关接受进(出)口货物的收、发货人或其代理人申请办理货物进(出)口手续的日期。

预录入及EDI报关单填报向海关申报的日期,与实际情况不符时,由审单关员按实际日期修改批注。

本栏目为6位数,顺序为年、月、日各2位。

### 七、经营单位

经营单位指对外签订并执行进出口贸易合同的中国境内企业或单位。

本栏目应填报经营单位名称及经营单位编码。经营单位编码为十位数字,指进出口企业在所在地主管海关办理注册登记手续时,海关给企业设置的注册登记编码。

特殊情况下确定经营单位原则如下:

1. 援助、赠送、捐赠的货物,填报直接接受货物的单位;

2. 进出口企业之间相互代理进出口,或没有进出口经营权的企业委托有进出口经营权的企业代理进出口的,填报代理方。

3. 外商投资企业委托外贸企业进口投资设备、物品的,填报外商投资企业。

### 八、运输方式

指载运货物进出关境所使用的运输工具的分类。

本栏目应根据实际运输方式按海关规定的《运输方

exemption of Customs duties and taxes, fill in the No. of LRE Certificate.

(3) Declaration without filed document of prior authority, leave the Registration No. in blank.

Registration No. consists of 12 digits, the initial digit is the mark code. Bonded goods entry and exit export processing zone, fill in the Registration NO. of electronic account with the initial digit H; dutiable and duty-free goods and articles entry or exit export processing zone, fill in the Registration NO. of electronic account with the initial digit H and the sixth digit D.

### 5. Date of Import/Date of Export

Date of import should be in accordance with the date of entry of the means of transport by which the goods are carried.

Date of export means the date of permission to export, which shall be printed on the certificate copy of declaration by the Customs office, should not fill in on preentry declaration or EDI declaration.

On declaration for goods which are not in fact imported or exported, fill in the date of lodgement of the declaration.

The date shall be marked with six numerals in sequence of year, month and day.

### 6. Date of Declaration

This means the date of acceptance of the declaration by the Customs office.

Date of declaration filled in preentry declaration or EDI declaration is not in accordance with the real date, which should be amended and remarked by the Customs officer in charge of checking of the declaration.

The date shall be marked with six numerals in sequence of year, month and day.

### 7. Performer

The term means the person who signed the contract of import/export trade and shall perform the contract.

Fill in the name and code No. of the performer. The code No. of the performer consists of ten numerals, which is the Customs registration No. given by the local Customs after the performer completed the formality of registration.

In specific cases, the following rules for determine the performer shall be abided:

(1) Goods rendered gratis, fill in the direct acceptor of the goods.

(2) The agent entrusted by person with or without import/export authority to go through the Customs procedure, fill in the name and code NO. of the agent entrusted.

(3) The agent entrusted by enterprise with foreign investment to import inventory equipments and materials, fill in the name and code NO. of the enterprise with foreign investment.

### 8. Mode of Transport

The term means the kind of means of transport by which the import/export goods are carried.

Fill in the code of the actual mode of transport, which can be found in

式代码表》选择填报相应的运输方式。

特殊情况下运输方式的填报原则如下：

1. 非邮政方式进出口的快递货物，按实际运输方式填报；

2. 进出境旅客随身携带的货物，按旅客所乘运输工具填报；

3. 进口转关运输货物，按载运货物抵达进境地的运输工具填报，出口转关运输货物，按载运货物驶离出境地的运输工具填报；

4. 出口加工区与区外之间进出的货物，填报“Z”；同一出口加工区内或不同出口加工区的企业之间相互结转（调拨）的货物，填报“9”（其他运输）；

5. 其他无实际进出境的，根据实际情况选择填报《运输方式代码表》中运输方式“0”（非保税区运入保税区和保税区退区）、“1”（境内存入出口监管仓库和出口监管仓库退仓）、“7”（保税区运往非保税区）、“8”（保税仓库转内销）或“9”（其他运输）。

#### 九、运输工具名称

指载运货物进出境的运输工具的名称或运输工具编号。

本栏目填制内容应与运输部门向海关申报的载货清单所列相应内容一致。

一份报关单只允许填报一个运输工具名称。

具体填报要求如下：

1. 江海运输填报船舶呼号（来往港澳小型船舶为监管簿编号）+“/”+航次号；

2. 汽车运输填报该跨境运输车辆的国内行驶车牌号+“/”+进出境日期（8位数字，即年年年年月月日日，下同）；

3. 铁路运输填报车次（或车厢号）+“/”+进出境日期；

4. 航空运输填报航班号+进出境日期+“/”+总运单号；

5. 邮政运输填报邮政包裹单号+“/”+进出境日期；

6. 其他运输填报具体运输方式名称，例如：管道、驮畜等。

7. 无实际进出境的加工贸易报关单按以下要求填报：

加工贸易深加工结转及料件结转货物，加工贸易成品凭《征免税证明》转为享受减免税进口的货物，出口加工区与区外之间进出的货物，同一出口加工区内或不同出口加工区的企业之间相互结转（调拨）的货物，应先办

the “Codes for Modes of Transport” prescribed by the Customs.

In specific cases, the following rules for filling in Mode of Transport shall be abided:

(1) Express import/export goods transferred not by post, fill in the code of the actual mode of transport.

(2) Import/export goods carried in travelers' baggage, fill in the code of the means of transport of passengers.

(3) Import goods under Customs transit, fill in the code of the means of transport by which the import goods are carried into the territory; export goods under Customs transit, fill in the code of the means of transport by which the export goods are carried out of the territory.

(4) Goods entry and release of export processing zone, fill in the code “Z”; goods transferred between different enterprises within the same export processing zone or between different export processing zones, fill in the code “9”.

(5) In other cases of goods which are not in fact imported or exported, entry and release of bonded warehouse zone, fill in the code “0”; entry and release of temporary storage of export goods, fill in the code “1”; shipment out of bonded warehouse zone to non-bonded area, fill in the code “7”; goods in bonded warehouse zone to be declared for home use, fill in the code “8”; others transport, fill in the code “9”.

#### 9. Description of Means of Transport

The term means the name or No. of means of transport by which the import/export goods are carrier.

Which should be in accordance with the corresponding content of the transport documents produced to the Customs.

On each declaration only one name of means of transport allowed to fill in.

Specific requirements are as follows:

(1) For marine transport/inland water transport, fill in the call sign of the ship (for small ship goes between mainland and Hong Kong or Macao, fill the No. of Supervision and Control Book) and the No. of voyage.

(2) For road transport, fill in the No. of the license plate +/+ entry/leaving date (8 digits in sequence of year, month and day)

(3) For railway transport, fill in the train No. (the No. of railway carriage) +/+ entry/leaving date

(4) For airway transport, fill in the No. of flight + entry/leaving date +/+

(5) For mail transport, fill in the No. of the post parcel +/+ entry/leaving date

(6) For other transport, fill in the actual mode of transport, for example, pipeline, pack animal, etc.

(7) In the cases of declaration for goods which are not in fact imported/exported, the following requirements shall be abided:

To close and transfer accounts of supplied materials for supplementary processing, to change the finished products of processing trade into import goods for home use on the basis of LRE Certificate, to transfer goods into or out of export processing zone, to close and transfer goods between different

理进口报关,并在出口报关单本栏目填报转入方关区代码(前两位)及进口报关单号,即“转入XX(关区代码)XXXXXXXXXX(进口报关单/备案清单号)”。按转关运输货物办理结转手续的,按转关运输有关规定填报。

进口转关运输货物报关单填报要求如下:

1. 江海运输进境货物:直转货物填报“@”+16位转关申报单预录入号(或13位载货清单号);中转货物填报进境英文船名(必须与提单、转关单填写完全一致)+“/”+“@”+进境船舶航次;

2. 航空运输进境货物:直转货物填报“@”+16位转关申报单预录入号;国际空运联程货物填报8位分运单号,无分运单的为空。

3. 铁路运输进境货物:直转货物填报“@”+16位转关申报单预录入号;中转货物填报车厢编号+“/”+“@”+8位进境日期(年年年年月月日日)。

4. 公路及其它运输方式进境货物:填报“@”+16位转关申报单预录入号(或13位载货清单号)。

5. 以上各种运输方式进境货物,使用载货清单(广东地区)转关的提前报关货物填报“@”+13位载货清单号;其它提前报关货物为空。

出口转关运输货物报关单填报要求如下:

1. 江海运输出境货物:出口非中转货物填报“@”+16位转关申报单预录入号(或13位载货清单号);中转货物:境内江海运输填报驳船船名+“/”+“驳船航次”;境内铁路运输填报车名(4位关别代码+TRAIN)+“/”+日期(6位启运日期);境内公路运输填报车名(4位关别代码+TRUCK)+“/”+日期(6位启运日期)。

上述“驳船船名”、“驳船航次”、“车名”、“日期”均须事先在海关备案。

2. 铁路运输出境货物:填报“@”+16位转关申报单预录入号;多张报关单需要通过一张转关单转关的,填报“@”。

3. 其它运输方式出境货物:填报“@”+16位转关申

enterprises within the same export processing zone or between different export processing zones, the formality of import declaration should be accomplished first, then for this particular of export declaration, fill in the code No. of the Customs office at which the goods shall be transferred into and Customs No. of the import declaration, that is “transfer into XX (code of the Customs office) XXXXXXXXXX (No. of import declaration/No. of registration list). To go through the formality to close and transfer goods under Customs transit, relative provisions should be abided to fill in this particular.

Requirements for filling in the particular for import goods under Customs transit are as follows:

(1) Goods transported into the territory by sea or inland waterway: goods under direct transit, fill in @ + 16 digits preentry NO. of declaration for Customs transit (or 13 digits No. of loading list); goods under en route transit, fill in the English name of the entry ship (which should be in accordance with corresponding content of bill of lading and declaration for Customs transit) + / + @ + the No. of voyage.

(2) Goods transported into the territory by air: goods under direct transit, fill in @ + 16 digits preentry No. of declaration for Customs transit; in the case of international combined transportation, fill in 8 digits No. of fraction consignment note, with no fraction consignment note leave the particular in blank.

(3) Goods transported into the territory by rail: goods under direct transit, fill in @ + 16 digit preentry No. of declaration for Customs transit, goods under en route transit, fill in the No. of railway carriage + @ + the 8 digits of entry date (in sequence of year, month, day).

(4) Goods transported into the territory by road vehicles or by other means of transport, fill in @ + 16 digit preentry No. of declaration for Customs transit (or 13 digit No. of loading list).

(5) Where declaration for goods under Customs transit lodged before the goods arrive at the Customs office, fill in @ + 13 digit No. of loading list in Guangdong area, leave the particular in blank in other areas.

Requirements for filling in the particular for export goods under Customs transit are as follows:

(1) Goods transported out of the territory by sea or inland waterway: goods under direct transit, fill in @ + 16 digits preentry NO. of declaration for Customs transit (or 13 digits No. of loading list); goods under en route transit, transport by sea or inland waterway within the territory fill in name of barge + / + No. of voyage, transport by rail within the territory fill in name of train (4 digit Customs code + train) + / + date (6 digit date of departure), transport by road within the territory fill in name of truck (4 digit Customs code + truck) + / + date (6 digit date of departure).

The above mentioned “name of barge”, “No. of voyage”, “name of train”, “name of truck” and “date of departure” should be filed at the Customs office in advance.

(2) Export goods transported by rail, fill in @ + 16 digit preentry No. of declaration for Customs transit, where multiple declarations produced with one declaration for Customs transit, fill in @ only.

(3) Export goods transported by other means of transport, fill in @ +

报单预录入号(或13位载货清单号)。

上述规定以外无实际进出境的,本栏目为空。

#### 十、提运单号

指进出口货物提单或运单的编号。本栏目填报的内容应与运输部门向海关申报的载货清单所列相应内容一致。

一份报关单只允许填报一个提运单号,一票货物对应多个提运单时,应分单填报。

具体填报要求如下:

1. 江海运输填报进口提单号或出口运单号;
2. 汽车运输免于填报;
3. 铁路运输填报运单号;
4. 航空运输填报分运单号,无分运单的填报总运单号;
5. 邮政运输免于填报;
6. 无实际进出境的,本栏目为空。

进境转关运输货物报关单填报要求如下:

1. 江海运输进境货物:填报海运正本提单号;进口提前报关为空。

2. 航空运输进境货物:直转货物填报11位总运单号+“/”+8位分运单号,无分运单号的填报11位总运单号;进口提前报关为空;国际空运联程货物填报“@”+总运单号。

3. 铁路运输进境货物:填报铁路运单号;进口提前报关为空。

4. 其它运输方式进境的转关运输货物,本栏目为空。

5. 以上各种运输方式进境货物,在广东省内用公路运输转关的,填报车牌号。

出境转关运输货物报关单填报要求如下:

1. 江海运输出境货物:出口中转货物填报海运正本提单号;出口非中转货物为空;广东省内提前报关的转关货物填报车牌号。

16 digit preentry No. of declaration for Customs transit (or 13 digit No. of loading list).

Besides the above rules, in the case of goods which are not in fact imported/exported, leave the particular in blank.

#### 10. No. of Bill of Lading/ No. of Consignment Note

The Filling content should be in accordance with transport documents produced at the Customs office by consignor.

For each declaration only one No. of Bill of Lading/ No. of Consignment Note is allowed to fill in. One lot of goods with multiple Bills of Lading/ Consignment Notes, fill in each declaration separately.

Specific requirements are as follows:

- (1) Transport by sea or inland waterway, fill in No. of Bill of Lading of import goods/ No. of Consignment Note of export goods.
- (2) Transport by road, leave the particular in blank.
- (3) Transport by rail, fill in No. of Consignment Note.
- (4) Transport by air, fill in the No. of fractional consignment note, with no fractional consignment note fill in the No. of whole consignment note.
- (5) Transport by mail, leave the particular in blank.
- (6) Goods which are not in fact imported/exported, leave the particular in blank.

Requirements for goods transported into the territory under Customs transit are as follows:

(1) Goods transported into the territory by sea or inland waterway, fill in No. of original copy of Bill of Lading; in the case of declaration before the goods arrive, leave the particular in blank.

(2) Goods transported into the territory by air: goods under direct Customs transit fill in 11 digit No. of whole consignment note + / + 8 digit No. of fractional consignment note, with no fractional consignment note fill No. of whole consignment note only; in the case of declaration before the goods arrive leave the particular in blank; goods under international combined transit, fill in @ + No. of whole consignment note.

(3) Goods transported into the territory by rail, fill in No. of railway consignment note; in the case of declaration before the goods arrive, leave the particular in blank.

(4) Goods transported into the territory by other means of transport, leave the particular in blank.

(5) Goods transported into the territory by means of transport above mentioned then transported by road vehicles under Customs transit within Guangdong area, fill in No. of license plate.

Requirements for goods transported out of the territory under Customs transit are as follows:

(1) Goods transported out of the territory by sea or inland waterway: export goods under en rout Customs transit, fill in No. of original copy of Bill of Lading; export goods under direct Customs transit, leave the particular in blank; in the case of declaration for export goods under Customs transit within Guangdong area before the goods arrive, fill in No. of license plate.