



中华人民共和国海关法

Customs Law of People's
Republic of China

中英文对照版

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海关总署政策法规司 译

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(本法 1987 年 1 月 22 日第六届全国人民代表大会常务委员会第十九次会议通过 根据 2000 年 7 月 8 日第九届全国人民代表大会常务委员会第十六次会议《关于修改〈中华人民共和国海关法〉的决定》修正)

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第一章 总 则

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

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

第三条 国务院设立海关总署,统一管理全国海关。

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

Chapter I General Provisions

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

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

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

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

海关依法独立行使职权,向海关总署负责。

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

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

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

地方各级公安机关应当配合海关侦查走私犯罪公安机构依法履行职责。

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

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

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

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

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

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

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

各有关行政执法部门查获的走私案件，应当给予行政处罚的，移送海关依法处理；涉嫌犯罪的，应当移送海关侦查走私犯罪公安机构、地方公安机关依据案件管辖分工和法定程序办理。

第六条 海关可以行使下列权力：

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

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

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

（四）在海关监管区和海关附近沿海沿边规定地区，检查有走私嫌疑的运输工具和藏匿走私货物、物品嫌疑的场所，检查走私嫌疑人的身体；对有走私嫌疑的运输工具、货物、物品和走私犯罪嫌疑人，经直属海关关长或者其授权的隶属海关关长批

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

Article 6 Customs shall exercise the following powers:

(a) to check inward and outward means of transport, examine inward and outward goods and articles, and detain those in violation of this Law or other relevant laws and administrative regulations;

(b) to examine the identification documents of persons entering or leaving the territory, interrogate the suspects violating this Law or other relevant laws and administrative regulations, and investigate the illegal activities thereof;

(c) to examine and replicate contracts, invoices, accounts, bills, records, documents, business letters and cables, audio and video products and other materials related to the inward and outward means of transport, goods and articles, and detain those relevant to the inward and outward means of transport, or goods and articles found in violation of this Law or other laws and administrative regulations;

(d) to search, within Customs surveillance zones and the designated coastal or land border area in the vicinity of a Customs office, the means of transport suspected of involving in smuggling activities, and the places suspected of concealing smuggled goods and articles, and search the body of smuggling suspects; to detain, subject to approval from the head of a regional Customs office or

准,可以扣留;对走私犯罪嫌疑人,扣留时间不超过 24 小时,在特殊情况下可以延长至 48 小时。

在海关监管区和海关附近沿海沿边规定地区以外,海关在调查走私案件时,对有走私嫌疑的运输工具和除公民住处以外的有藏匿走私货物、物品嫌疑的场所,经直属海关关长或者其授权的隶属海关关长批准,可以进行检查,有关当事人应当到场;当事人未到场的,在有见证人在场的情况下,可以径行检查;对其中有证据证明有走私嫌疑的运输工具、货物、物品,可以扣留。

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

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

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

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

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

The designated coastal or land border areas shall be defined by the Customs General Administration and the public security department under the State Council in collaboration with the concerned provincial governments.

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

(f) to pursue, and continue to pursue beyond, Customs surveillance zones and the designated coastal or land border area in

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

(八) 法律、行政法规规定由海关行使的其他权力。

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

第八条 进出境运输工具、货物、物品,必须通过设立海关的地点进境或者出境。在特殊情况下,需要经过未设立海关的地点临时进境或者出境的,必须经国务院或者国务院授权的机关批准,并依照本法规定办理海关手续。

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

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

the vicinity of a Customs office, the means of transport or persons defying and escaping from Customs control for seizure and bring them back to be properly dealt with;

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

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

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

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

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

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

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

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

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

第十一条 进出口货物收发货人、报关企业办理报关手续，必须依法经海关注册登记。报关人员必须依法取得报关从业资格。未依法经海关注册登记的企业和未依法取得报关从业资格的人员，不得从事报关业务。

报关企业和报关人员不得非法代理他人报关，或者超出其业务范围进行报关活动。

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

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

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

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

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

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

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