

THE CUSTOMS LAW OF
THE PEOPLE'S REPUBLIC
OF CHINA

中华人民共和国海关法

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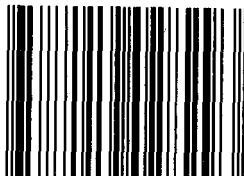
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CHAPTER I

GENERAL PRINCIPLES

Article 1 This Law is formulated to safeguard the sovereignty and interests of the State, strengthen the supervision and management of the Customs, promote foreign economic and trade relations and scientific and cultural exchanges with foreign countries, and safeguard the socialist modernization drive.

Article 2 The Customs of the People's Republic of China (PRC) shall be the supervising and managing organ of the State on entry to and exit from the territory of the PRC (hereafter referred to as entering and exiting the territory). The Customs shall supervise and manage all vehicles, cargoes, luggage, mail and other articles entering and exiting the territory (hereafter referred to as vehicles, cargoes and articles entering and exiting the territory), collect Customs duties and other taxes and fees, investigate smuggling, formulate Customs statistics, and handle other Customs business in accordance with this Law and other relevant laws and regulations.

Article 3 The State Council shall establish the General Administration of Customs to be uniformly in charge of Customs offices all over the country.

The State shall establish Customs offices in open ports and other strategic localities for Customs supervision. The administrative relationship of Customs offices shall not be related to the administrative areas where they are located.

The Customs offices shall independently perform their powers and functions according to law, and shall be responsible to the General Administration of Customs.

Article 4 The State shall establish special public security organs in the General Administration of Customs to investigate smuggling and provide special police officers to investigate, detain, arrest and interrogate those suspected of crimes in the smuggling cases under their jurisdiction.

While performing such duties, these public security organs should act in accordance with the provisions stipulated in the Criminal Procedure Law of the PRC.

These organs may establish branches in accordance with relevant State regulations. Such branches shall bring the suits to the local people's procuratorates with the power of jurisdiction, in accordance with the law, when they handle smuggling cases under their jurisdiction.

The local public security organs at various levels shall perform their duties in accordance with the law, in cooperation with the public security organs of the Customs.

Article 5 The State investigates smuggling in a connected, united and comprehensive way. The Customs have the responsibility to organize, coordinate and manage the work of investigating smuggling. The relative rules shall be

formulated by the State Council.

Smuggling cases cracked by a relevant administrative or law-enforcement department which should be given disciplinary sanctions, shall be transferred to the Customs to be dealt with in accordance with the law; and those suspected of being involved in crimes shall be transferred to public security organs of the Customs or local public security organs to be handled according to division of duties and legal procedures.

Article 6 The Customs may carry out the following duties:

(1) Inspecting vehicles, cargoes and articles entering and exiting the territory; detaining those which are in violation of this Law or other relevant laws and administrative regulations.

(2) Examining the documents of personnel entering and exiting the territory; identifying people suspected of being in violation of this Law or other relevant laws and administrative regulations, and investigating their activities which are in violation of the law.

(3) Examining and copying contracts, invoices, account books, bills, records, documents, business letters and facsimiles, audio-visual products and other relevant materials concerning the vehicles, cargoes and articles; detaining those people connected with the vehicles, cargoes and articles which are in violation of this Law or other relevant laws and administrative regulations.

(4) Within the regions under the Customs supervision

and the prescribed coastal and border regions near the Customs, inspecting vehicles which are suspected of being engaged in smuggling activities and the places where contraband is suspected to be hidden, and examining the identities of smuggling suspects; with the approval of the Customs head directly under the General Administration of Customs or subordinated Customs heads authorized by the General Administration of Customs, vehicles, cargoes and articles and people suspected of being involved in smuggling can be hold in custody. The detention time of people suspected of being involved in smuggling must not exceed 24 hours, although under special circumstances this can be extended to 48 hours.

Beyond the regions under the Customs supervision and the prescribed coastal and border regions near the Customs, with the approval of the Customs head directly under the General Administration of Customs or subordinated Customs heads authorized by the General Administration of Customs, vehicles suspected of being engaged in smuggling activities and places other than citizen's residences where contraband is suspected to be hidden can be examined, and the relevant litigant shall be present; if the litigant fails to be present, the examination can be conducted with the presence of eyewitnesses. Vehicles, cargoes and articles which have been proved to be engaged in smuggling may be detained.

The scope of the prescribed coastal and border regions near the Customs shall be determined by the General Administration of Customs and the public security de-

partments of the State Council, together with the relevant people's government at the provincial level.

(5) When a smuggling case is under investigation, with the approval of the Custom head directly under the General Administration of Customs or subordinated Customs heads authorized by the General Administration of Customs, the deposits and remittances, in financial institutions and postal enterprises, of units and persons who are suspected of being engaged in smuggling may be examined.

(6) Customs officers may pursue vehicles or individuals entering and exiting the territory that attempt to escape from Customs supervision and administration all the way beyond regions under the Customs supervision or the prescribed coastal or border regions near the Customs and bring them back for investigation.

(7) Customs officers may carry weapons when on duty. The regulations on this shall be formulated by the General Administration of Customs together with the public security department under the State Council, and reported to the State Council for approval.

(8) Other duties incumbent upon the Customs as prescribed by the law and administrative regulations.

Article 7 All local governments and units shall support the Customs when it performs its duties according to law and illegal interference shall not be permitted.

Article 8 Vehicles, cargoes and articles entering or exiting the territory must enter or exit through localities

where Customs offices are set up. Under special circumstances, when it is necessary to enter or exit through a locality where no Customs office has been set up, the approval of the State Council or its authorized organs shall be obtained, and the Customs formalities shall be completed in accordance with the prescriptions of this Law.

Article 9 The formalities of Customs declaration and tariffs imposition on import and export cargoes shall be handled by the consignees and consignors themselves unless otherwise prescribed, or by enterprises which have been entrusted by the consignees and consignors and authorized by the Customs. The owners of import and export cargoes may handle the formalities of Customs declaration and tariff imposition by themselves or entrust others to do so.

Article 10 Enterprises which handle the formalities of Customs declaration and tariff imposition in the name of trustors after being entrusted by consignees and consignors of import and export cargoes shall submit to the Customs the letters of authorization signed by the trustors and abide by all the regulations concerning trustors as stipulated in this Law.

Enterprises which handle the formalities of Customs declaration and tariff imposition in their own names at the request of consignees and consignors shall bear the same legal responsibility as the consignees and consignors.

Trustors who entrust enterprises to handle the formali-

ties of Customs declaration and tariff imposition shall submit accurate statements to them and these enterprises should examine these statements insofar as it is reasonable.

Article 11 When going through Customs formalities, consignees, consignors or their trustee enterprises shall register with the Customs in accordance with the law, and the declaring persons shall be persons who have obtained the qualifications as such in accordance with the law. Otherwise, the aforesaid enterprises and persons shall not make Customs declaration.

Declaring enterprises and persons shall not make Customs declaration illegally on behalf of others or do so beyond the scope of their duties.

Article 12 Customs officers shall perform their duties in accordance with the law. Relevant units and individuals shall answer their questions honestly and cooperatively. Customs officers shall not be obstructed by any unit or individual in the performance of their duties.

When Customs officers meet with resistance of violence in performing their duties, the public security organs and the People's Armed Police performing the relevant tasks shall provide them with assistance.

Article 13 The Customs shall set up an informant system against activities that violate the regulations of this Law and escape supervision by the Customs.

All units and individuals have the right to inform against

such activities.

The Customs shall give material rewards or moral encouragement to units and individuals that do so or assist in the investigation and clearing up of cases involving violation of this Law. The Customs shall not make the informant known.

CHAPTER II

VEHICLES ENTERING AND EXITING THE TERRITORY

Article 14 When vehicles entering and exiting the territory arrive at or leave the localities where Customs offices are set up, the people in charge of the vehicles shall make truthful declarations to the Customs, hand in the relevant bills and certificates, and accept the supervision, management and inspection of the Customs.

Vehicles which are parked in the localities where Customs offices are set up shall not leave without the approval of the Customs.

Vehicles which leave one place where a Customs office is set up to go to another place where a Customs office is set up shall do so in conformity with the requirements of the Customs, and go through the Customs formalities. Those which have not completed the Customs formalities shall not leave the territory.

Article 15 Vehicles entering the territory shall, before making declaration to the Customs after entering the territory and vehicles exiting the territory shall, before leaving the territory and after fulfilling the Customs formalities, follow the routes designated by the traffic authorities; the Customs shall designate such routes where the traffic