

# CUSTOMS LAW OF EAST ASIA

EDITED BY CHIA-JUNG CHENG



Wolters Kluwer  
Law & Business

# Customs Law of East Asia

Edited by

**Chia-Jui Cheng**



**Wolters Kluwer**

Law & Business

*Published by:*  
Kluwer Law International  
PO Box 316  
2400 AH Alphen aan den Rijn  
The Netherlands  
Website: [www.kluwerlaw.com](http://www.kluwerlaw.com)

*Sold and distributed in North, Central and South America by:*  
Aspen Publishers, Inc.  
7201 McKinney Circle  
Frederick, MD 21704  
United States of America  
Email: [customer.service@aspenpublishers.com](mailto:customer.service@aspenpublishers.com)

*Sold and distributed in all other countries by:*  
Turpin Distribution Services Ltd.  
Stratton Business Park  
Pegasus Drive, Biggleswade  
Bedfordshire SG18 8TQ  
United Kingdom  
Email: [kluwerlaw@turpin-distribution.com](mailto:kluwerlaw@turpin-distribution.com)

*Printed on acid-free paper.*

ISBN 978-90-411-3334-2

© 2010 Kluwer Law International BV, The Netherlands

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, electronic, mechanical, photocopying, recording, or otherwise, without written permission from the publisher.

Permission to use this content must be obtained from the copyright owner. Please apply to: Permissions Department, Wolters Kluwer Legal, 76 Ninth Avenue, 7th Floor, New York, NY 10011-5201, USA. Email: [permissions@kluwerlaw.com](mailto:permissions@kluwerlaw.com)

Printed in Great Britain.

# **Customs Law of East Asia**

## List of Contributors

**Chia-Jui Cheng**, LL.B., LL.M., LL.D., Attorney-at-Law, is Professor of International Law at Soochow University School of Law, and the Secretary-General of the Curatorium of the Xiamen Academy of International Law. He is the editor-in-chief of Soochow Law Journal and author of numerous articles and books on the law of international trade and international air and space law as well as many articles on international river law. His principal publications are the editing of Clive M. Schmitthoff's *Select Essays on International Trade Law* (Dordrecht/Boston/London: Martinus Nijhoff and Graham & Trotman Ltd., 1988) and *Basic Documents on International Trade Law*, 3rd rev. edn (The Hague/London/Boston: Kluwer Law International, 1999).

**Chunrui Wang** is a senior lecturer in Public Administration at the University of International Business and Economics, Beijing, China, specializing in trade control and international customs conventions. She has published several articles in customs administration and foreign trade administration.

**Dong Soo Kim** is a senior tax partner at Yulchon law firm in Seoul, advising Korean and multinational companies on domestic and international tax issues and also managing tax litigations. He has served as a technical advisor to the National Tax Service and the Ministry of Finance and Economy and also lectured at Seoul National University Graduate School of Law as an adjunct professor. He received his LL.B. from Seoul National University College of Law, LL.M. from Seoul National University Graduate School of Law and his LL.M. from the University of Florida.

**Yuka Fukunaga**, LL.B. (Hitotsubashi University), LL.M. (University of Tokyo), LL.M. (UC at Berkeley), is Associate Professor of International Law and International Economic Law at Waseda University, Japan. She also teaches the

## *List of Contributors*

WTO Agreement in capacity building seminars for officials of developing countries. She has written extensively on the WTO dispute settlement system and trade remedies. She served as an intern at the WTO Appellate Body Secretariat in 2002. She was also a Visiting Professorial Fellow at the Institute of International Economic Law, Georgetown University Law Centre.

**Zhang Hong** is Professor of Law at the University of International Business and Economics, Beijing, China, specializing in international economic law. Her publications are in the area of customs administrative law, trade-related aspects of intellectual property rights, and free trade area.

**Hung Jui-Lung** has a Bachelor of Accounting degree and a Master of Accounting degree from National Taiwan University. Before becoming a licensed attorney, Hung passed the CPA exam of Taiwan in 2002. Hung currently practices at PricewaterhouseCoopers Legal and specializes in general corporate and business law, mergers and acquisitions, and tax law. Hung is a member of Taipei Bar Association.

**David C. Buxbaum** In 1970, Mr Buxbaum formed a predecessor of the firm, Anderson & Anderson LLP's international division, and has been primarily resident in Asia for the past forty-seven years, and in Mongolia and China for most of the past thirty-eight years. Mr Buxbaum is a well regarded expert on private international, Mongolian, Chinese and American law who, in addition to being an experienced and highly respected practitioner, has also published extensively in the field. Mr Buxbaum, is also professionally active in international transactional matters, litigation, particularly regarding international business disputes, mining, real estate, intellectual property and commodities and securities matters.

**Tsolmon Shar** is a lawyer in Ulaanbaatar, Mongolia, at Anderson and Anderson LLP. She received her BA in commercial law from National University of Mongolia and obtained China foreign investment law and capital markets in Tsinghua University in China. She has experience in mining, international corporate transactions, antitrust and unfair competition, bankruptcy, capital markets, commercial contracts, corporate governance, joint ventures, trademark and patent, copyright, tax law and administrative law. She had worked as a Managing Editor of Tsinghua Law Review (citation), the first Law Review in China.

**Lin Huan** is Associate Professor of International Law at the Soochow University School of Law. He received an LL.B. from National Taipei University; an LL.M. from the University of Virginia; a JD from the Delaware Law School of Widener University. Subsequently, he was called to the New York Bar. He was formerly the Advisor to Council for Economic Planning and Development, Executive Yuan, Taiwan. Currently, he is teaching courses on corporate governance and international business at Soochow Law School.

**Tsai Eric** is the head of PricewaterhouseCooper's Legal practice in Taiwan and an attorney specializing in corporate, securities, and tax. His broad experience in planning, structuring, and implementing domestic and cross-border projects enables him to develop innovative approaches in a wide range of industries for an expansive list of clients, from high-growth entrepreneurs to established market leaders. He obtained his LL.B. from National Taiwan University in 1994; the LL.M. in corporate law from New York University in 1995, and the EMBA in Accountancy, from National Taiwan University in 2007. Tsai is currently a member of the Taiwan Bar and New York Bar.

**Un Sang Jung** is the leader of the customs consulting team at Yulchon and is an expert in customs and international trade, advising domestic and foreign-invested corporations in Korea. Prior to join Yulchon, Jung worked as customs attorney at Hwang Mok Park, P.C. after serving as customs official at the Seoul, Busan, and Incheon Customs Office and also at the Customs Bureau of the National Tax Tribunal. He received his B.A. and M.A. from Sang Kyun Kwan University, and his Ph.D. from Kyang Hee University.

**Wang Guiguo**, LL.M. (Columbia Law School), JSD (Yale Law school) is Dean of School of Law and Professor (Chair) of Chinese and Comparative Law at the City University of Hong Kong. He is the author of *International Monetary and Financial Law*, 3rd edn (Beijing: Law Publication, 2007) and numerous articles on international economic and trade law in Chinese and English law reviews.

**Xiaojie Lin** is a senior lecturer in Management at the University of International Business and Economics, Beijing, China. Her publications are in the areas of customs administration.

**Yungjin Jung** is a partner at Kim & Chang, advising Korean and multinational companies on various international antitrust and trade matters. Dr Jung served as legal advisor to the Korean government on Korea-US FTA/Korea-EU FTA negotiations, and worked at the Ministry of Foreign Affairs and Trade of Korea. He taught at Duke Law School as Visiting Professor and at Georgetown Law School as Adjunct Professor. He was consistently nominated as a leading lawyer in international trade/customs/competition law by Chambers Global and Who's Who International and Euromoney. He received his LL.B. and LL.M. from Seoul National University and his LL.M. and JD from Yale Law School. He is a member of both the Korea and New York State Bar.

## List of Abbreviations

ACVA	Advance Customs Valuation Arrangement
ADB	Asian Development Bank
AEO	Authorized Economic Operation
AFTZ	The Altanbulag Free Trade Zone, Mongolia
APEC	Asia-Pacific Economic Cooperation
AQSIQ	General Administration of Quality Supervision, Inspection and Quarantine of the People's Republic of China
ASEAN	Association of Southeast Asian Nations
ASEM	Asia-Europe Meeting
ATA Carnet	Admission Temporaire/Temporary Admission
ATC	WTO Agreement on Textiles and Clothing
CACU	Central Asian Customs Union
CAREC	Central Asia Regional Economic Cooperation Program
CCCN	Customs Cooperation Council Nomenclature
CEPA	Closer Economic Partnership Arrangement
CIT	Customs Import Tariffs, Taiwan
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora, 1993
CMAA	Customs Mutual Assistance Agreement, Japan
CVCI	Customs Valuation and Classification Institute
DOCA	Department of Customs Administration
DPRK	Democratic People's Republic of Korea (North Korea)
EC	European Communities
EU	European Union
EPA	Economic Partnership Agreement, Japan



## *List of Abbreviations*

FACEC	Framework Agreement on Comprehensive Economic Cooperation, ASEAN
FTA	Free Trade Agreement
GAC	General Administration of Customs, PRC
GATS	General Agreement on Trade in Services
GATT	General Agreement on Tariffs and Trade, 1947 and 1994
GCC	Gulf Cooperation Council
GSP	Generalized System of Preferences
HKSAR	Hong Kong Special Administrative Region
JAS	Japan Agricultural Standards
JIS	Japan Industrial Standards
KCS	Korean Customs Service
MASAR	Macao Special Administrative Region
MAFF	Ministry of Agriculture, Forestry and Fisheries
METI	Ministry of Economy, Trade, and Industry, Japan
MFN	Most-Favoured Nation
MHLW	Ministry of Health, Labor and Welfare, Japan
MKE	Ministry of Knowledge Economy, Korea
MOEA	Ministry of Economic Affairs, Taiwan
MOF	Ministry of Finance, Taiwan
MOFA	Ministry of Foreign Affairs
MoU	Memorandum of Understanding
NACCS	Nippon Automated Cargo Clearance System
NAFTA	North America Free Trade Agreement
PRC	People's Republic of China
ROC	Republic of China (Taiwan)
SCCP	Sub-Committee on Customs Procedures, APEC
SCM	Subsidies and Countervailing Measures
SCO	Shanghai Cooperation Organization
TC	Trade Commission, Korea
TRIPs	Agreement on Trade-Related Aspects of Intellectual Property Rights
TWD	Taiwan Dollars
UNCITRAL	United Nation Commission of International Trade Law
UNESCO	United Nations Educational, Scientific, and Cultural Organization
UNIDO	United Nations Industrial Organization
WCO	World Customs Organization
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorology Organization
WTO	World Trade Organization, Geneva

## Preface

Never before has customs laws been regarded as a part of the international legal order. Until recently the concept of State sovereignty never conceded to foreign powers the right to manipulate national customs matters both in substantive and procedural law aspects, except when a country was obligated to do so under a bilateral treaties containing customs concessions, or when a country was forced to accept an unequal treaties with foreign powers, such as China had to do at the dictate of European powers in the nineteenth century. But now everything is changing, not only the whole structure of the international trading system but also of national customs systems, and the separation of customs law from the international legal order no longer applies.

The General Agreement on Tariff and Trade (GATT) in 1947 and 1974 and other agreements adopted by the World Trade Organization (WTO) have provided the material sources of national customs law as a major source of influence in the formation of international customs law as well as national customs law. Since the creation of the WTO in 1995 the actual and potential influence of the WTO legal system has undergone a quantum leap as an increasing number of states have been admitted to the WTO and accepted the new legal order created by the WTO. We have to accept the reality that there are no single independent national customs laws any more. Their sources, in their major parts, derive directly from the principles of general international law and the WTO legal order. In response to these changes it is necessary to re-conceptualize the definition of national customs law and lay a new foundation for modern international customs law.

Two years ago, I had a breakfast with Mr Rolla Louis, publisher of Kluwer Law International, at the Crown Plaza Hotel near the Peace Palace, The Hague, where we discussed various topics in the recent development of international economic and trade law. Among other things, we agreed there should be a set of books on customs law in Asian countries, because they are the dynamic force in

## *Preface*

world trade, particularly East Asian and Southeast Asian countries. Accordingly, we decided to publish first a volume on customs laws of East Asian countries and then a second volume on customs laws of Southeast Asian (ASEAN) countries. We believe that these volumes of customs laws will provide the latest reference sources and information on substantive and procedural customs law aspects for all those involved in this vital field.

This book is the result of efforts made by so many scholars and practitioners of East Asian countries. The book does not purport to be a comprehensive study of all customs matters connected with the importation and exportation. The shortcomings of this book I acknowledge as my own; but whatever merits it may have are due to contributors.

I would like to thank my academic colleagues in East Asian countries for generously contributing national chapters to this book. I wish thank to Prof. Zhang Hong, and Prof. Xiaojie Lin, of the University of International Business and Economics in Beijing; Prof. Wang Guiguo of City University of Hong Kong; Prof. Yuka Fukunaga of Waseda University in Tokyo; Prof. Yungjin Jung, Dr Un Sang Jung and Prof. Dong Soo Kim of Yulchon Law Firm; Mr David C. Buxbaum & Ms Tsolmon Shar of Anderson & Anderson LLP in Ulaanbaatar, Mongolia; Prof. Huan Lin of Soochow University Law School in Taipei and Mr Eric Tsai of Pricewaterhouse Coopers in Taiwan.

Our greatest debt is to Mr Rolla Louis for his patience assistance in the publication of this book.

We intend to revise and update this volume periodically, and any suggestions for revisions may be sent to us care of the publishers.

Chia-Jui Cheng  
15 August 2010, Taipei

## List of Cases

- Case 93 Nu 500, Supreme Court, Korea, 7 December [1993]  
Case 93 Nu 5263, Supreme Court, Korea, 14 December [1993]  
Case Kuksim 1999 Kwan 0035, the National Tax Tribunal of Korea, 18 August [2000]  
Case Kuksim 2000 Kwan 0076, the National Tax Tribunal, Korea, 4 January [2001]  
Case Kuksim 2001 Kwan 0049, the National Tax Tribunal, Korea, 19 October [2001]  
Oscar Chinn Case, PCIJ Series A/B, No. 63 [1934]  
WTO, Request for Consultations by the EC, Japan-Measures Affecting Imports of Pork, WT/DS66/1, 22 January [1997]  
WTO, Request for the Establishment of a Panel by the United States, Japan – Measures Affecting Agricultural Products, WT/DS76/2, 6 October [1997]  
WTO, Panel Report, Japan – Agricultural Products II, WT/DS76/R, 27 October [1998]  
WTO, Appellate Body Report, Japan – Agricultural Products II, WT/DS76/AB/R, 22 February [1999]  
WTO, Communication from Japan and the United States, Japan – Agricultural Products II, WT/DS76/12, 30 August [2001]  
WTO, Request for the Establishment of a Panel by the United States, Japan-Measures Affecting the Importation of Apples, WT/DS245/2, 8 May [2002]  
WTO, Panel Report, Japan – Apples, WT/DS245/R, 15 July [2003]  
WTO, Appellate Body Report, Japan – Apples, WT/DS245/AB/R, 26 November [2006]  
WTO, Panel Report, Japan-Countervailing Duties on Dynamic Random Access Memories From Korea [Japan-DRAMS CVI], WT/DS336/R, 13 July [2007]  
WTO, Appellate Body Report, Japan – DRAMS CVD, WT/DS336/AB/R, 28 November [2007]

## List of Legislations

- Act for the Establishment and Management of Free Trade Zones, ROC (Taiwan), 23 July [2003]
- Act of the Human Rights Issues by the Abduction and North Korean Authority, Japan, 23 June [2006]
- Act Concerning the Prevention of Infectious Diseases and Medical Care for Patients of Infectious Diseases (Infectious Diseases Control Law), No.114, Japan, October [1998] and amended law no. 30, May [2008]
- Act on the Prohibition of Chemical Weapons and Control of Specific Substances (Chemical Weapons Prohibition Act), Japan, 5 April [1995]
- Administrative Appeal Law, ROC (Taiwan), 24 March [1930]; amended on 14 June [2000]
- Administrative Case Litigation Act, No. 139, Japan, [1962]
- Administrative Law of Execution, ROC (Taiwan), 28 December [1931]
- Administrative Law of Proceedings, ROC (Taiwan), 17 November 1932 and entered into force on 22 June 1933; amended on 4 October 1935; 8 January 1937; 27 July 1942; 5 November 1969; 12 December 1975; 28 October [1998].
- Administrative Litigation Law, PRC, [1989]
- Administrative Origin Criteria for Specified Products for Issue of Certificates of Hong Kong Origin, No.11/2008, Hong Kong Customs Authority, HKSAR, 20 October [2008]
- Administrative Reconsideration Law, PRC, 25 September [1999]
- Administrative Procedure Law, PRC, [1989]
- Administrative Procedure Law, Japan, [1993]
- Administrative Procedure Law, Taiwan, 3 February [1999]; 28 December [2001]
- Basic Law of the Hong Kong Special Administrative Region, HKSAR, [1977]
- Basic Law of the Macao Special Administrative Region, MSAR, [1999]

## *List of Legislations*

- Cabinet Order for Enforcement of the Plant Protection Act, Japan, No. 151, 4 May [1950]
- Consumption Tax Act, Japan, [1989]
- Control of Chemicals Ordinance, Cap. 145, HK, The, 1 September [1975]; 30 June [1997]
- Copyright Act, The, Taiwan, 14 May [1928]; last amended on 9 July [2003]
- Criminal Law of the PRC, PRC, 14 March, 1997, revised in 1999, in August 2001, in December 2001, in 2002, in 2005, and in [2006]
- Customs Act (Law), Japan, [1954]; amended in [2007]
- Customs Act, Korea, [1949]; wholly amended in [2000]; partly amended in [2002]
- Customs Anti-Smuggling Act, Taiwan, 23 October [2008]
- Customs Cooperation Council Nomenclature, Taiwan, August [1971]
- Customs Law, PRC, [1987]; came into force on 1 July 1987, amended on 8 July [2000]
- Customs Law, ROC (Taiwan), 8 August [1967]; amended on 17 July 1968; 24 August 1970; 27 July 1974; 16 July 1976; 8 December 1978; 18 July 1979; 2 February 1980; 30 August 1970; 6 May 1983; 4 January 1985; 30 January 1986; 29 June 1986; 29 June 1986; 22 July 1990; 7 May 1997; 31 October [2001]
- Customs Law, DPRK (North Korea), 14 October 1983; supplemented on 17 November [1993]
- Customs Law, Mongolia, [1996]
- Customs Tariffs Act, Japan, [1910]
- Customs Tariff Law of Mongolia, 20 May [1996]
- Dangerous Drugs Ordinance, CAP 134, HK, 30 June [1997]; amended 15 January [1999]
- Domestic Animal Infectious Diseases Control Act, No. 166, Japan, 31 May 1951; Revision Act No. 68, 2 June [2004]
- Dutiable Commodities Ordinance, HK, The, 16 October [1963]; 30 June [1997]; 2 July [2007]
- Enforcement Rules of the Customs Act, The, Taiwan, 24 November [1970]; amended on 18 June [2002]
- Excise Tax Law, Mongolia, 21 January [1993]
- Export Trade Control Order, No. 378, Japan, 1 December [1949]
- Exportation of Gold (Prohibition) Order, HK, 6 November [1947]
- Firearms and Swords Possession Control Act, Japan; amended in [1995]
- Foreign Exchange and Foreign Trade Act, Japan, No. 228, 1 December [1949]; revised Act No. 102, [2005]; effective 1 October [2007]
- Foreign Trade Law (FTA), Korea, 1 July [1987]
- Foreign Trade Law, PRC, 12 May [1994]; revised on 10 April [2004]; came into effect as of 1 July [2004]
- Food Hygiene Law, PRC, 30 October [1995]
- Frontier Health and Quarantine Law, PRC, 2 December 1986; amended on 2 December, 1986; amended on December 29 [2007]

- Implementing Measures for the 'PRC Regulations for Customs Protection of Intellectual Property Rights', PRC, 3 March 2009; effective on 1 July [2009]
- Implementation', Regulations for Suspension of Release of Goods Infringing on Trademark Rights by the Customs Authorities, The, ROC (Taiwan), 15 September [2004]
- Implementation Regulations for Suspension of Release of Goods Infringing on Copyright or Plate Rights by the Customs Authorities, The, ROC (Taiwan), 8 June [1998]; amended on 20 March [2007]
- Implementation Rules of Tariff Quota, The, ROC (Taiwan), 11 June [2009]
- Import and Export (General) Regulations, HK, The, 1 January, [1972]; 30 June, [1997]; 26 May [2000]; 30 May [2003]
- Import and Export Ordinance, H.K. The, [1970]; 1 January [1972]; amended in [1991]
- Import (Radiation) (Prohibition) Regulation, HK, The, 20 November [1959]; 30 June [1997]
- Import Trade Control Order, No. 414, Japan, [1949]; amended in [2003]
- Importation and Exportation (Specified Articles) Order, HK, The, [1950]
- Importation of Gold (Prohibition) Order, HK, 6 November [1947]
- Import and Export (Strategic Commodities) Regulations, HK, The, 24 December [1965]; 30 June [1997]
- Imported Game, Meat and Poultry Regulations, HK, The, 1 July, [1976]; 30 June [1997]
- Intellectual Property (WTO Amendments) Ordinance, HK, The [1996]
- Interim Measures of Customs of PRC on Management of Bonded Logistics Centers (A type) and (B type), PRC, 23 June [2005]
- Interim Measures of Customs of PRC on Supervision and Control over Export Processing Area, PRC, amended in [2003]
- Interim Measures of Customs of PRC on Supervision and Control over Bonded Logistics Parks, PRC, 28 November [2005]
- Interim Measures of Customs of PRC on Supervision and Control over the Industrial Park across Zhuhai and Macao, 8 March [2007]
- KCS Regulation on AEO Certification and Management, Korea, 15 April [2009]
- Korea Customs Service ('KCS') Regulation on Bonded Transportation, Korea, [1995]
- Law on Altanbulag Free Trade Zone, 29, [2002]
- Law on the Exempting Imported Goods from Customs Duty, Mongolia, 29 June [2006]
- Law on the Free Zone of Mongolia, Mongolia, June [2002]
- Law of the PRC on Entry-Exit Animal and Plant Quarantine, PRC, 30 October 1991; came into effect as of 1 April [1992]
- Law of the PRC on Import and Export Commodity Inspection, 21 February 1989, revised on 28 April, 2002; came into effect as of 1 October [2002]
- Liquor Ordinance, HK, The, September [1909]
- Management Measures of the Customs of the PRC on Appraising Customs Brokers by Keeping Their Scores, The, PRC, 1 January [2005]

## *List of Legislations*

- Measures of Customs of PRC on Supervision and Control over Bonded Port Areas, PRC, 3 September [2007]
- Measures of Customs of PRC on Supervision and Control over Bonded Zones, PRC, 10 June [1997]
- Operational Directions for Customs Authorities in Implementing Measures for Protecting the Rights and Interests of Patent, Trademark and Copyright, ROC (Taiwan), 10 June [2003]; amended on 1 June [2006]
- Ozone Layer Protection Ordinance, HK, The, 30 June [1997]; revised on 1 July [2002]
- Pesticides Ordinance, HK, CP133, The, 30 June [1997]; latest amended on 1 July [2002]
- Pharmaceutical Affairs Act, Japan, no. 145, [1960]
- Plant (Importation and Pest Control) Ordinance, The, HKSAR, 1 May [1976]; 30 June [1997]
- Prevention of Copyright Piracy Ordinance, HK, 29 May [1998]
- Preventive Service Ordinance, HK, The, 16 October [1963]; 30 June [1997]
- Protection of Endangered Species of Animals and Plants Ordinance, HK The, 1 December [2006]
- Protection of Non-Government Certificates of Origin Ordinance, HK, The, 8 September [1967]; 1 July [1997]; 23 July [1999]
- Public Health (Animals and Birds) Ordinance, HK, The, 1 January [1936]; amended [1994]; 30 June [1997]; 31 October [2002]
- Rabies Ordinance, HK, 1 July [1994]; 30 June [1997]; 1 July [1997]; 1 January [2000]; 1 July [2002]
- Regulation Governing the Determination of Country of Origin of an Import Goods, Taiwan, 30 October, [2008]
- Regulation Governing the Implementation of Automated Cargo Clearance Procedures, Taiwan, amended on 31 October, [2006]
- Regulation Governing the Implementation of the Imposition of Countervailing and Anti-Dumping Duties, ROC (Taiwan), 23 January [2008]
- Regulation Governing the Importation, Exportation of Means of Transportation, ROC (Taiwan), 5 October [2009]
- Regulation of Anti-Dumping, PRC, 10 December [2007]
- Regulation of Countervailing, PRC, 10 December [2007]
- Regulation of the PRC on Customs Ranks, PRC, 28 February [2003]
- Regulation of the PRC on Implementing Customs Administrative Penalty, PRC, 19 September, 2004, came into effect as of 1 November [2004]
- Regulation on Import and Export Duties, PRC, 7 March, [1085]; amended and promulgated on 12 September, 1987; second amendment on 18 March [1992]
- Regulation on the Origin of Import and Export Goods, PRC, 3 September [2004]
- Regulation of Customs Protection of Intellectual Property Rights, PRC, 2 December [2003]; effective on 1 March [2004]
- Regulation on the Protection of the Olympic Symbols, PRC, 4 February [2002]
- Regulation of Safeguard Measures, PRC, 26 November [2001]; effective on 1 January [2002]



- Regulation on Protection of the World Expo Symbols, PRC, 20 October, [2004]
- Reserved Commodities (Control of Imports, Exports and Reserve Stocks) Regulations, HK, The, 1 November [1979]; 20 June [1997]; 26 May [2000]
- Rules of Origin for the Asia Pacific Trade Agreement (Bangkok Agreement), ASEAN, 30 December [2001]
- Rules of Origin for the China-ASEAN Free Trade Area under the Framework Agreement on Comprehensive Economic Cooperation between China and ASEAN, ASEAN, 1 January [2004]
- Rules of Origin for Trade in Goods under the Mainland and Hong Kong Closer Economic Partnership Arrangement, PRC, 30 December [2005]
- Rules of Origin for Trade in Goods under the Mainland and Macao Closer Economic Partnership Arrangement, 30 December [2005]
- Rules of Origin for Trade To Give Special Preferential Tariff Treatment to Africa's Least Developed Countries, 1 January [2005]
- Russian Customs Law, Russian Federation, 1 January [2004]
- Supreme Court Ordinance, HK, The, originally 20 February [1976]; amended on 1 July [1997]; amended 30 June [1998]
- State Compensation Law, ROC (Taiwan), 2 June [1980]
- Telecommunications Ordinance, HK, The, 1 January [1963]; amended on 30 June [1997]; amended in [2000]
- Temporary Tariff Measures Act, The, Japan, [1960]
- Trade Descriptions Amendment Ordinance, HK, 1 April [1981]; 30 June [1997]; 1 July [1997]; 1 July [2000]; 4 April [2003]; 17 June [2005]; 2 March, [2009]
- Trade Mark Act, The, Taiwan, 6 May [1930]; latest amended on 28 May [2003]
- Unfair Competition Prevention Law, No 47, Japan, 19 May [1993]; amended by Law No.116 on 14 December [1994]
- United States – Continued Dumping and Subsidy Offset Act, [2000]
- Value Added Tax Law, Mongolia, 1 July [1998]; amended on 29 June [2001]
- Weapon Ordinance, Cap 211, HK, The, 1 September [1981]; 30 June [1999]