

进出口关税条例（2003年）（中英文）

Order of the State Council of the People's Republic of China No. 392

中华人民共和国国务院令 第392号

The Regulations of the People's Republic of China on Import and Export Duties, which were adopted at the 26th executive meeting of the State Council on October 29th, 2003, are hereby promulgated and shall come into force as of January 1st, 2004.

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Wen Jiabao, Premier

温家宝，总理

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Regulations of the People's Republic of China on Import and Export Duties

中华人民共和国进出口关税条例

Chapter I General Provisions

第一章 总则

Article 1 With a view to implementing the policy of opening to the outside world, promoting the development of foreign economic relations and trade as well as the national economy, the present Regulations are formulated in accordance with the Customs Law of the People's Republic of China (hereinafter referred to as the Customs Law).

第一条 为了贯彻对外开放政策，促进对外经济贸易和国民经济的发展，根据《中华人民共和国海关法》（以下简称《海关法》）的有关规定，制定本条例。

Article 2 All goods permitted to be imported into or exported out of and all articles allowed to enter into the People's Republic of China shall, unless otherwise provided for by the State Council, be subject to payment of customs duties on imports or exports according to the present Regulations.

第二条 中华人民共和国准许进出口的货物、进境物品，除法律、行政法规另有规定外，海关依照本条例规定征收进出口关税。

Article 3 The tariff items, tariff nomenclature heading numbers and tariff rates as prescribed in the Customs Import and Export Tariffs of the People's Republic of China (hereinafter referred to as the Tariffs) and the Import Tariff Rates of the People's Republic of China for Entry Articles (hereinafter referred to as the Import Tariff Rates for Entry Articles) which are formulated by the State Council shall form an integral part of the present Regulations.

第三条 国务院制定《中华人民共和国进出口税则》（以下简称《税则》）、《中华人民共和国进境物品进口税税率表》（以下简称《进境物品进口税税率表》），规定关税的税目、税则号列和税率，作为本条例的组成部分。

Article 4 The Customs Tariff Commission shall be established by the State Council. The Customs Tariff Commission shall be responsible for readjusting and interpreting tariff items, tariff nomenclature heading numbers and tariff rates in the Tariffs and the Import Tariff Rates for Entry Articles, which shall take effect upon the approval of the State Council; it makes decisions on the goods subject to temporary tariff rates, the tariff rates and time limit; it makes decisions on the rate of tariff quota, the imposition of antidumping duties, countervailing duties, duty under safeguard measures, retaliatory duties; makes decisions on the implementation of other measures in relation to customs duties and the application of tariff rates under special circumstances, and exercises the other functions as provided for by the State Council.

第四条 国务院设立关税税则委员会，负责《税则》和《进境物品进口税税率表》的税目、税则号列和税率的调整和解释，报国务院批准后执行；决定实行暂定税率的货物、税率和期限；决定关税配额税率；决定征收反倾销税、反补贴税、保障措施关税、报复性关税以及决定实施其他关税措施；决定特殊情况下税率的适用，以及履行国务院规定的其他职责。

Article 5 The consignees of imported goods, the consignors of exported goods and the owners of entry articles are obligatory customs duty payers.

第五条 进口货物的收货人、出口货物的发货人、进境物品的所有人，是关税的纳税义务人。

Article 6 The customs and the functionaries shall, according to the statutory powers and legal procedures, exercise their functions of collecting the customs duties, safeguard the interests of the state, protect the legitimate rights and interests of the customs duty payers, and accept supervision pursuant to law.

第六条 海关及其工作人员应当依照法定职权和法定程序履行关税征管职责，维护国家利益，保护纳税人合法权益，依法接受监督。

Article 7 Any customs duty payer shall have the right to request the customs office to keep its commercial secrets to itself, and the customs shall do so pursuant to law.

第七条 纳税义务人有权要求海关对其商业秘密予以保密，海关应当依法为纳税义务人保密。

Article 8 According to relevant regulation, the customs shall award the entities and individuals who disclose or help to find the acts in violation of the present Regulations.

第八条 海关对检举或者协助查获违反本条例行为的单位和个人，应当按照规定给予奖励，并负责保密。

Chapter II Establishment and Application of Tariff Rates for Import and Export Goods

第二章 进出口货物关税税率的设置和适用

Article 9 Import tariffs cover the most-favored-nation tariff rate, conventional tariff rate, preferential tariff, general tariff rate and quota tariff rate, etc. Temporary tariff rates may be applied to import goods within a certain time limit.

第九条 进口关税设置最惠国税率、协定税率、特惠税率、普通税率、关税配额税率等税率。对进口货物在一定期限内可以实行暂定税率。

Export tariff rates are set up in export duties. Temporary tariff rates may be applicable to export goods within a certain time period.

出口关税设置出口税率。对出口货物在一定期限内可以实行暂定税率。

Article 10 The most-favored-nation tariff rate shall be applied to the import goods whose place of origin is a member of the WTO, to whom the clause of the most-favored-nation is commonly applied, and the import goods whose place of origin is a country or region that has established with the People's Republic of China a bilateral trade agreement that contains clauses reciprocal most-favored-nation treatment, and the import goods whose place of origin is within the territory of the People's Republic of China.

第十条 原产于共同适用最惠国待遇条款的世界贸易组织成员的进口货物，原产于与中华人民共和国签订含有相互给予最惠国待遇条款的双边贸易协定的国家或者地区的进口货物，以及原产于中华人民共和国境内的进口货物，适用最惠国税率。

The conventional tariff rate shall be applied to the import goods whose place of origin is a country or region that has concluded with the People's Republic of China a trade agreement that contains clauses of preferential duty.

原产于与中华人民共和国签订含有关税优惠条款的区域性贸易协定的国家或者地区的进口货物，适用协定税率。

The special tariff rate shall be applied to the import goods whose place of origin is a country or region that has concluded with the People's Republic of China a trade agreement that contains clauses of special preferential duty.

原产于与中华人民共和国签订含有特殊关税优惠条款的贸易协定的国家或者地区的进口货物，适用特惠税率。

The general tariff rate shall be applied to the import goods except those as listed in Paragraphs 1 through 3 of this Article and the import goods whose place of origin is unknown.

原产于本条第一款、第二款和第三款所列以外国家或者地区的进口货物，以及原产地不明的进口货物，适用普通税率。

Article 11 Where a temporary tariff rate is set up for the import goods, to which the most-favored-nation tariff rate applies, the temporary tariff rate shall prevail. With regard to the import goods to which the conventional tariff rate or the preferential tariff rate applies, the lower one shall prevail. As for the import goods to which the general tariff rate applies, the temporary tariff rate shall not apply.

第十一条 适用最惠国税率的进口货物有暂定税率的，应当适用暂定税率；适用协定税率、特惠税率的进口货物有暂定税率的，应当从低适用税率；适用普通税率的进口货物，不适用暂定税率。

Where a temporary tariff rate is set up for the export goods, to which the export tariff rate applies, the temporary tariff rate shall prevail.

适用出口税率的出口货物有暂定税率的，应当适用暂定税率。

Article 12 As for the import goods subject to tariff quota management according to the provisions of the state, for those within the tariff quota, the quota tariff rate shall be applied; and for those beyond the tariff quota, the applicable tariff rates shall be carried out in accordance with Articles 10 and 11 of the present Regulations.

第十二条 按照国家规定实行关税配额管理的进口货物，关税配额内的，适用关税配额税率；关税配额外的，其税率的适用按照本条例第十条、第十一条的规定执行。

Article 13 As for the import goods, against which antidumping, countervailing or safeguard measure are taken according to relevant laws and administrative regulations, the applicable rates shall be carried out in accordance with the Antidumping Regulations of the People's Republic of China, the Countervailing Regulations of the People's Republic of China and the Regulations on Safeguard Measures of the People's Republic of China.

第十三条 按照有关法律、行政法规的规定对进口货物采取反倾销、反补贴、保障措施的，其税率的适用按照《中华人民共和国反倾销条例》、《中华人民共和国反补贴条例》和《中华人民共和国保障措施条例》的有关规定执行。

Article 14 As for a country or region that prohibits, limits, imposes additional duties or takes any other measures that affect the normal trade with the People's Republic of China in violation of the trade agreement or relevant convention concluded with the People's Republic of China or both parties have joined, a retaliatory duty may imposed on the import goods whose place of origin is the country or region, and the retaliatory duty rate shall be applied.

第十四条 任何国家或者地区违反与中华人民共和国签订或者共同参加的贸易协定及相关协定，对中华人民共和国在贸易方面采取禁止、限制、加征关税或者其他影响正常贸易的措施的，对原产于该国家或者地区的进口货物可以征收报复性关税，适用报复性关税税率。

The goods, applicable countries or regions, duty rates, time limits and collection measures shall be determined and announced by the Customs Tariff Commission.

征收报复性关税的货物、适用国别、税率、期限和征收办法，由国务院关税税则委员会决定并公布。

Article 15 As for the import and export goods, the valid tariff rate of the day when the customs accepts the import declaration or export declaration shall be applied.

第十五条 进出口货物，应当适用海关接受该货物申报进口或者出口之日实施的税率。

Where an import declaration is filed before the import goods arrives upon the approval of the customs, the valid tariff rate of the day when an entry declaration is filed for the means of transportation that carries the goods shall be applied.

进口货物到达前，经海关核准先行申报的，应当适用装载该货物的运输工具申报进境之日实施的税率。

The date of the application of the tariff rate for transit goods shall be separately provided by the Customs General Administration.

转关运输货物税率的适用日期，由海关总署另行规定。

Article 16 When it is required to pay duties under any of the following circumstances, the tariff rate of the day when the customs accepts the declaration and handles the formalities for the payment of duties shall be applied:

第十六条 有下列情形之一的，需缴纳税款的，应当适用海关接受申报办理纳税手续之日实施的税率：

(1) Where, upon approval, the bonded goods are not to be re-carried out of China;

(一) 保税货物经批准不复运出境的；

(2) Where the goods that enjoy exemption or reduction of duties are transferred to others or whose purpose of use is changed upon approval;

(二) 减免税货物经批准转让或者移作他用的；

(3) Where, upon approval, the goods that are allowed to enter into China temporarily are not to be re-carried out of China and where, upon approval, the goods that are permitted to exit China temporarily are not to be re-carried into China;

(三) 暂准进境货物经批准不复运出境，以及暂准出境货物经批准不复运进境的；

(4) Where the import goods are leased and the duties are paid by installments.

(四) 租赁进口货物，分期缴纳税款的。

Article 17 The applicable tariff rates for the makeup or refund of import or export duties shall be determined according to Article 15 or Article 16 of the present Regulations.

第十七条 补征和退还进出口货物关税，应当按照本条例第十五条或者第十六条的规定确定适用的税率。

Where an obligatory duty payer is required to pay a duty due to violation of the present Regulations, the tariff rate of the day when the violation occurs shall be applied. If it is unable to determine the exact day when the violation arises, the tariff rate of the day when the customs discovers the violation shall be applied.

因纳税义务人违反规定需要追征税款的，应当适用该行为发生之日实施的税率；行为发生之日不能确定的，适用海关发现该行为之日实施的税率。

Chapter III Determination of Dutiable Value for Import and Export Goods

第三章 进出口货物完税价格的确定

Article 18 The dutiable value for import goods shall be examined and determined by the customs on the basis of the transaction value in accordance with the requirements as prescribed in the Paragraph 3 of this Article, and the freight, the associated expenses and the insurance premiums incurred prior to the arrival and unloading of the goods at the destination within the People's Republic of China.

第十八条 进口货物的完税价格由海关以符合本条第三款所列条件的成交价格以及该货物运抵中华人民共和国境内输入地点起卸前的运输及其相关费用、保险费为基础审查确定。

The term "transaction value of import goods" means the actual total amount of the price, covering the direct payments and indirect payments, that the buyer within the territory of the People's Republic of China shall pay the seller for the goods after readjustments have been made according to Articles 19 and 20 of the present Regulations.

进口货物的成交价格，是指卖方向中华人民共和国境内销售该货物时买方为进口该货物向卖方实付、应付的，并按照本条例第十九条、第二十条规定调整后的价款总额，包括直接支付的价款和间接支付的价款。

A transaction value of import goods shall meet the following conditions:

进口货物的成交价格应当符合下列条件：

(1) There is no limitation to the disposal and use of the buyer except for the limitations as prescribed in the laws and administrative regulations, the geographic limitation on the resale of goods and those without material impact on the price of goods;

(一) 对买方处置或者使用该货物不予限制，但法律、行政法规规定实施的限制、对货物转售地域的限制和对货物价格无实质性影响的限制除外；

(2) It isn't unable to determine the transaction value of the goods because of tied sale or other factors;

(二) 该货物的成交价格没有因搭售或者其他因素的影响而无法确定；

(3) The seller shall not directly or indirectly get any yields from the resale, disposal or use of the goods after import, or the seller may have some yields, but adjustments may be made according to Article 19 or 20 of the present Regulations.

(三) 卖方不得从买方直接或者间接获得因该货物进口后转售、处置或者使用而产生的任何收益，或者虽有收益但能够按照本条例第十九条、第二十条的规定进行调整；

(4) There is no special relationship between the buyer and seller, or although there is any, it does not affect the transaction value.

(四) 买卖双方没有特殊关系，或者虽有特殊关系但未对成交价格产生影响。

Article 19 The following expenses on import goods shall be included into the dutiable value:

第十九条 进口货物的下列费用应当计入完税价格：

(1) The commission and brokerage other than the commission on the purchase of goods that shall be paid by the buyer;

(一) 由买方负担的购货佣金以外的佣金和经纪费；

(2) The expenses that shall be paid by the buyer for the containers that are considered as an integrated part of the goods when the dutiable value is examined and determined;

(二) 由买方负担的在审查确定完税价格时与该货物视为一体的容器的费用；

(3) The expenses for packing materials and packing labor shall be paid by the buyer;

(三) 由买方负担的包装材料费用和包装劳务费用；

(4) The value of the materials, tools, moulds, consumable materials and like goods that are related to the production of the goods and the sale within the territory of the People's Republic of China and that are provided by the buyer gratuitously or at a price lower than the costs and may be apportioned in accordance with a reasonable rate, and the expenses of relevant expenses such as the development and design outside China, etc.;

(四) 与该货物的生产和向中华人民共和国境内销售有关的, 由买方以免费或者以低于成本的方式提供并可以按适当比例分摊的料件、工具、模具、消耗材料及类似货物的价款, 以及在境外开发、设计等相关服务的费用;

(5) The franchise royalties in relation to the goods that shall be paid by the buyer as a precondition for the sale of goods within the territory of the People's Republic of China;

(五) 作为该货物向中华人民共和国境内销售的条件, 买方必须支付的、与该货物有关的特许权使用费;

(6) The yields directly or indirectly obtained by the seller from the resale, disposal or use of the goods after import.

(六) 卖方直接或者间接从买方获得的该货物进口后转售、处置或者使用的收益。

Article 20 The following duties, taxes, and expenses specified in the price of the goods in the process of import shall not be included into the dutiable value of the goods hereof:

第二十条 进口时在货物的价款中列明的下列税收、费用, 不计入该货物的完税价格:

(1) The expenses of construction, installation, assembly, maintenance and technical services after importing such goods as workshops, machines, and equipments, etc.;

(一) 厂房、机械、设备等货物进口后进行建设、安装、装配、维修和技术服务的费用;

(2) The freight and related expenses and insurance premiums after the arrival and unloading of the import goods at the destination within the People's Republic of China;

(二) 进口货物运抵境内输入地点起卸后的运输及其相关费用、保险费;

(3) Import duties and domestic taxes.

(三) 进口关税及国内税收。

Article 21 Where the transaction value of the import goods doesn't meet the requirements as prescribed in Paragraph 3 of Article 18 of the present Regulations, or the transaction value is unable to be determined, the customs shall assess the dutiable value of the goods according to the following values arranged in descending order of precedence after it has learnt of relevant information and negotiated with the obligatory duty payer about the price:

第二十一条 进口货物的成交价格不符合本条例第十八条第三款规定条件的，或者成交价格不能确定的，海关经了解有关情况，并与纳税义务人进行价格磋商后，依次以下列价格估定该货物的完税价格：

(1) The transaction price of the identical goods sold to a buyer within the territory of the People's Republic of China at the same time or nearly at the same time;

（一）与该货物同时或者大约同时向中华人民共和国境内销售的相同货物的成交价格；

(2) The transaction price of the like goods sold to a buyer within the territory of the People's Republic of China at the same time or nearly at the same time;

（二）与该货物同时或者大约同时向中华人民共和国境内销售的类似货物的成交价格；

(3) At the same time or nearly at the same time when the goods is imported, the unit price of the import goods, the identical or like import goods in the maximal quantity sold to the buyer without special relationship in the first link of distribution, in which the items as listed in Article 22 of the present Regulations shall be deducted;

（三）与该货物进口的同时或者大约同时，将该进口货物、相同或者类似进口货物在第一级销售环节销售给无特殊关系买方最大销售总量的单位价格，但应当扣除本条例第二十二条规定的项目；

(4) The price calculated according to the summation of the items, including the costs of the materials in producing the goods, and the processing expenses, the general profit and the general expenses in selling goods of the same grade or like goods to a buyer within the territory of the People's Republic of China, the freight, the associated expenses and the insurance premiums incurred prior to the arrival and unloading of the goods at the destination within the territory of the People's Republic of China;

（四）按照下列各项总和计算的价格：生产该货物所使用的料件成本和加工费用，向中华人民共和国境内销售同等级或者同种类货物通常的利润和一般费用，该货物运抵境内输入地点起卸前的运输及其相关费用、保险费；

(5) The price assessed by any other reasonable method.

（五）以合理方法估定的价格。

After the obligatory duty payer has submitted relevant materials to the customs, it may apply to the customs for reversing the applicable order of precedence between Items 3 and 4 of the preceding paragraph.

纳税义务人向海关提供有关资料后，可以提出申请，颠倒前款第（三）项和第（四）项的适用次序。

Article 22 With regard to the dutiable value assessed in accordance with the Item 3 of Paragraph 1 of Article 21 of the present Regulations, the items that shall be deducted refer to:

第二十二條 按照本條例第二十一條第一款第（三）項規定估定完稅價格，應當扣除的項目是指：

(1) The general profit, expenses and commission of the first link of distribution of the goods of identical grade or like goods sold to the buyers within the territory of the People's Republic of China;

（一）同等級或者同種類貨物在中華人民共和國境內第一級銷售環節銷售時通常的利潤和一般費用以及通常支付的佣金；

(2) The freight, the associated expenses and the insurance premiums after the arrival and unloading of the import goods at the destination within the territory of the People's Republic of China;

（二）進口貨物運抵境內輸入地點起卸後的運輸及其相關費用、保險費；

(3) Import duties and domestic taxes.

（三）進口關稅及國內稅收。

Article 23 As for the goods imported by means of lease, the rent of the goods as verified and determined by the customs shall be the dutiable value.

第二十三條 以租賃方式進口的貨物，以海關審查確定的該貨物的租金作為完稅價格。

The obligatory duty payer, who requests to pay the duty in a lump sum, may choose to have the dutiable value assessed according to Article 21 of the present Regulations or to deem the total amount of rent as verified and determined by the customs as the dutiable value.

納稅義務人要求一次性繳納稅款的，納稅義務人可以選擇按照本條例第二十一條的規定估定完稅價格，或者按照海關審查確定的租金總額作為完稅價格。

Article 24 As for the goods carried abroad for processing, in case they are declared to the customs and re-carried into China within the time limit as specified by the customs, the dutiable value shall be verified and determined on the basis of the overseas processing fees, the costs of the spare parts and raw materials used, and the freight, the associated expenses and the insurance premiums for re-carrying the goods into China.

第二十四條 運往境外加工的貨物，出境時已向海關報明並在海關規定的期限內復運進境的，應當以境外加工費和料件費以及復運進境的運輸及其相關費用和保險費審查確定完稅價格。

Article 25 As for the machines, tools, means of transportation or any other goods carried abroad for maintenance, in case they are declared to the customs and re-carried into China within the time limit as specified by the customs, the dutiable value shall be verified and determined on the basis of the overseas maintenance fees and the costs of the spare parts and raw materials used.

第二十五条 运往境外修理的机械器具、运输工具或者其他货物，出境时已向海关报明并在海关规定的期限内复运进境的，应当以境外修理费和料件费审查确定完税价格。

Article 26 The dutiable value of export goods shall be examined and determined by the customs on the basis of the transaction value of the goods, and the freight, the associated fees and insurance premiums incurred prior to the arrival and unloading of the goods at the destination within the territory of the People's Republic of China.

第二十六条 出口货物的完税价格由海关以该货物的成交价格以及该货物运至中华人民共和国境内输出地点装载前的运输及其相关费用、保险费为基础审查确定。

The transaction value of export goods refers to the total amount of the price that shall be directly or indirectly paid by the buyer to the seller for the export goods.

出口货物的成交价格，是指该货物出口时卖方为出口该货物应当向买方直接收取和间接收取的价款总额。

Export duties shall not be included into the dutiable value.

出口关税不计入完税价格。

Article 27 Where the transaction value of the export goods is unable to be determined, the customs shall assess the dutiable value of the goods according to the following prices arranged in descending of precedence after it has learnt of relevant information and negotiated with the obligatory duty payer about the price:

第二十七条 出口货物的成交价格不能确定的，海关经了解有关情况，并与纳税义务人进行价格磋商后，依次以下列价格估定该货物的完税价格：

(1) The transaction price of the identical goods exported to the same country or region at the same time or nearly at the same time;

(一) 与该货物同时或者大约同时向同一国家或者地区出口的相同货物的成交价格；

(2) The transaction price of the like goods exported to the same country or region at the same time or nearly at the same time;

(二) 与该货物同时或者大约同时向同一国家或者地区出口的类似货物的成交价格;

(3) The price calculated in accordance with the summation of the items, including the domestic costs of the materials in producing the identical or like goods and the processing expenses, the general profit and the general expenses, and the freight, associated expenses and insurance premiums incurred within China;

(三) 按照下列各项总和计算的价格: 境内生产相同或者类似货物的料件成本、加工费用, 通常的利润和一般费用, 境内发生的运输及其相关费用、保险费;

(4) The price assessed by any other reasonable method.

(四) 以合理方法估定的价格。

Article 28 The costs, expenses, duties and taxes that are included into or excluded from the dutiable value according to the present Regulations shall be based on objective and quantifiable data.

第二十八条 按照本条例规定计入或者不计入完税价格的成本、费用、税收, 应当以客观、可量化的数据为依据。

Chapter IV The Collection of Import and Export Duties

第四章 进出口货物关税的征收

Article 29 An obligatory duty payer of import goods shall, within 14 days as of the day when the means of carriage declares for entry, submit a declaration to the customs office of the place of entry. An obligatory duty payer of export goods shall, unless approved otherwise by the customs office, submit a declaration to the customs office of the place of exit after the goods arrive at the administrative area of the customs but 24 hours prior to the loading of goods. With regard to the transit import and export goods, the regulations of the Customs General Administration shall be implemented.

第二十九条 进口货物的纳税义务人应当自运输工具申报进境之日起 14 日内, 出口货物的纳税义务人除海关特准的外, 应当在货物运抵海关监管区后、装货的 24 小时以前, 向货物的进出境地海关申报。进出口货物转关运输的, 按照海关总署的规定执行。

Prior to the arrival of the import goods, the obligatory duty payer may submit a declaration in advance upon approval of the customs. The specific measures shall be separately formulated by the Customs General Administration.

进口货物到达前，纳税义务人经海关核准可以先行申报。具体办法由海关总署另行规定。

Article 30 An obligatory duty payer shall, according to the law, faithfully file a declaration to the customs and provide the materials required for determining the dutiable value, classifying the commodities, determining the place of origin and taking antidumping, countervailing or safeguard measures. If necessary, the customs may demand the obligatory duty payer to make supplementary declarations.

第三十条 纳税义务人应当依法如实向海关申报，并按照海关的规定提供有关确定完税价格、进行商品归类、确定原产地以及采取反倾销、反补贴或者保障措施等所需的资料；必要时，海关可以要求纳税义务人补充申报。

Article 31 An obligatory duty payer shall, according to the table of contents, stipulations, the general principle of classification, category notes, chapter notes, subheading notes and any other classification notes, classify the import or export goods that it declares, and put them under the corresponding tariff nomenclature heading numbers. The customs shall examine and determine the commodity classification of the goods pursuant to law.

第三十一条 纳税义务人应当按照《税则》规定的目录条文和归类总规则、类注、章注、子目注释以及其他归类注释，对其申报的进出口货物进行商品归类，并归入相应的税则号列；海关应当依法审核确定该货物的商品归类。

Article 32 The customs may demand an obligatory duty payer to offer relevant materials required for determining the classification of the commodities. If necessary, the customs may organize laboratory tests and inspections, and take the results of test and inspection as the basis of determining the classification of the commodities.

第三十二条 海关可以要求纳税义务人提供确定商品归类所需的有关资料；必要时，海关可以组织化验、检验，并将海关认定的化验、检验结果作为商品归类的依据。

Article 33 For the purpose of examining the authenticity and exactness of the declared value, the customs may inquire into and copy the contracts, invoices, account books, evidences of settlement and payment vouchers,

instruments, business letters and telephones, audio-visual products and other materials reflecting the relationship between the buyer and seller and the transactions involved.

第三十三条 海关为审查申报价格的真实性和准确性，可以查阅、复制与进出口货物有关的合同、发票、账册、结付汇凭证、单据、业务函电、录音录像制品和其他反映买卖双方关系及交易活动的资料。

Where the customs is doubtful about the declared value of an obligatory duty payer and if the amount of the duty involved is quite large, the customs may, upon the approval of the director of the customs directly under the Customs General Administration or of the authorized director of its subordinate customs, inquire into the fund flow reflected in the accounts opened by the obligatory duty payer in the banks or any other financial institutions on the strength of the assistance inquiry account notice in a uniform format of the Customs General Administration and the employees' cards of the relevant functionaries, and shall inform the banking regulatory institutions of the relevant information.

海关对纳税义务人申报的价格有怀疑并且所涉关税数额较大的，经直属海关关长或者其授权的隶属海关关长批准，凭海关总署统一格式的协助查询账户通知书及有关工作人员的工作证件，可以查询纳税义务人在银行或者其他金融机构开立的单位账户的资金往来情况，并向银行业监督管理机构通报有关情况。

Article 34 The customs office, that is doubtful about the price declared by an obligatory duty payer, shall notify the obligatory duty payer the reasons in writing, and demand it to make written explanations or provide relevant materials within a prescribed time limit.

第三十四条 海关对纳税义务人申报的价格有怀疑的，应当将怀疑的理由书面告知纳税义务人，要求其在规定的期限内书面作出说明、提供有关资料。

In case the obligatory duty payer fails to make any explanation or provide relevant materials within the specified time limit, or it is still reasonable for the customs to be doubtful about the authenticity and exactness of the declared value, the customs may refuse to accept the value as declared by the obligatory duty payer, and may assess the dutiable value according to Chapter III of the present Regulations.

纳税义务人在规定的期限内未作说明、未提供有关资料的，或者海关仍有理由怀疑申报价格的真实性和准确性的，海关可以不接受纳税义务人申报的价格，并按照本条例第三章的规定估定完税价格。

Article 35 After the customs has examined and determined the dutiable value of the import or export goods, the obligatory duty payer may request the customs, in writing, to make written explanations about how to determine the dutiable value of the import or export goods. The customs shall make explanations in writing to the obligatory duty payer.

第三十五条 海关审查确定进出口货物的完税价格后，纳税义务人可以以书面形式要求海关就如何确定其进出口货物的完税价格作出书面说明，海关应当向纳税义务人作出书面说明。

Article 36 The import and export duties may be collected by ad valorem or by quantity or by any other means as provided by the state.

第三十六条 进出口货物关税，以从价计征、从量计征或者国家规定的其他方式征收。

If collected by ad valorem, the formula is: Payable Duties = Dutiable Value × Tariff Rate

从价计征的计算公式为：应纳税额 = 完税价格 × 关税税率

If collected by quantity, the formula is: Payable Duties = Quantity of Goods × Unit Duty Value

从量计征的计算公式为：应纳税额 = 货物数量 × 单位税额

Article 37 An obligatory duty payer shall pay the duties in the designated bank within 15 days as of the day when the customs fills in and issues a duty payment form. In case it fails to pay the duties within the time limit, it shall pay a late fee of 0.05% of the amount of the defaulted duties per day as of the day when the duties are in default.

第三十七条 纳税义务人应当自海关填发税款缴款书之日起 15 日内向指定银行缴纳税款。纳税义务人未按期缴纳税款的，从滞纳税款之日起，按日加收滞纳税款万分之五的滞纳金。

The customs may make an announcement about the information of the obligatory duty payers who default the duties.

海关可以对纳税义务人欠缴税款的情况予以公告。

The customs shall issue receipts when collecting customs duties and late fees. The formats of the receipts shall be formulated by the Customs General Administration.

海关征收关税、滞纳金等，应当制发缴款凭证，缴款凭证格式由海关总署规定。

Article 38 The customs duties and late fees shall be calculated and collected in terms of RMB.

第三十八条 海关征收关税、滞纳金等，应当按人民币计征。

Where the transaction value of import or export goods and the associated expenses are calculated in terms of a foreign currency, the dutiable value shall be calculated by converting the transaction value and the associated expenses into RMB in accordance with the basic exchange rate announced by the People's Bank of China. Where the transaction value of import or export goods and the associated expenses are calculated in terms of a foreign currency beyond the scope of foreign currencies of basic exchange rate, the dutiable value shall be calculated by converting them into RMB according to relevant regulation of the state. The date of the applicable exchange rate shall be provided by the Customs General Administration.

进出口货物的成交价格以及有关费用以外币计价的，以中国人民银行公布的基准汇率折合为人民币计算完税价格；以基准汇率币种以外的外币计价的，按照国家有关规定套算为人民币计算完税价格。适用汇率的日期由海关总署规定。

Article 39 Where an obligatory duty payer fails to pay the duties because of force majeure or the change of duty policies of the state, it may, upon approval of the Customs General Administration, extend the time limit for the payment of the duties, but the extended period shall not exceed 6 months.

第三十九条 纳税义务人因不可抗力或者在国家税收政策调整的情形下，不能按期缴纳税款的，经海关总署批准，可以延期缴纳税款，但是最长不得超过 6 个月。

Article 40 Where any clear evidence shows that an obligatory duty payer of import or export goods transfers or conceals the dutiable goods or other properties during the time period for paying duties, the customs may order the obligatory duty payer to provide a guaranty. Where the obligatory duty payer fails to provide a guaranty, the customs may take duty preservation measures according to Article 61 of the Customs Law of the People's Republic of China.

第四十条 进出口货物的纳税义务人在规定的纳税期限内有明显的转移、藏匿其应税货物以及其他财产迹象的，海关可以责令纳税义务人提供担保；纳税义务人不能提供担保的，海关可以按照《海关法》第六十一条的规定采取税收保全措施。

In case the obligatory duty payer or the guarantor still fails to pay the duties 3 months after the expiration of time limit for paying the duties, the customs may take mandatory measures according to Article 60 of the Customs Law.

纳税义务人、担保人自缴纳税款期限届满之日起超过 3 个月仍未缴纳税款的，海关可以按照《海关法》第六十条的规定采取强制措施。

Article 41 As for the materials imported for processing trade, if they are imported under the provisions of the state on bonded imports, and in case the finished products or the import materials fail to be exported within the specified time limit, the customs shall collect import duties according to relevant provisions.

第四十一条 加工贸易的进口料件按照国家规定保税进口的，其制成品或者进口料件未在规定的期限内出口的，海关按照规定征收进口关税。

Where import duties are paid for the materials imported for processing trade when they enter into the territory of China according to the provisions of the state, and the finished products or the import materials are exported within the specified time limit, the customs shall refund the duties collected on entry.

加工贸易的进口料件进境时按照国家规定征收进口关税的，其制成品或者进口料件在规定的期限内出口的，海关按照有关规定退还进境时已征收的关税税款。

Article 42 Any of the following goods permitted to enter or exit China temporarily by the customs, in case the obligatory duty payer shall pay the customs office a sum of caution money equivalent to the value of the duties payable or provides other guaranty, it may be allowed not to pay the duties for the time being, but shall re-carry the goods into or out of China within 6 months as of the day of entry or exit. Upon the application of the obligatory duty payer, the customs may extend the time limit for re-carrying the goods out of or into China according to the provisions of the Customs General Administration.

第四十二条 经海关批准暂时进境或者暂时出境的下列货物，在进境或者出境时纳税义务人向海关缴纳相当于应纳税款的保证金或者提供其他担保的，可以暂不缴纳关税，并应当自进境或者出境之日起 6 个月内复运出境或者复运进境；经纳税义务人申请，海关可以根据海关总署的规定延长复运出境或者复运进境的期限：

(1) The goods exhibited or used in exhibitions, trade fairs, meetings and other similar activities;

(一) 在展览会、交易会、会议及类似活动中展示或者使用的货物；

(2) The articles used in performances or competitions in cultural or sports exchange activities;

(二) 文化、体育交流活动中使用的表演、比赛用品；

(3) The instruments, equipment and articles used in making news reports or in producing films or TV programs;

(三) 进行新闻报道或者摄制电影、电视节目使用的仪器、设备及用品;

(4) The instruments, equipment and articles used in scientific research, teaching or medical activities;

(四) 开展科研、教学、医疗活动使用的仪器、设备及用品;

(5) The means of transport and special vehicles used in the activities as listed in Paragraphs 1 - 4 of this Article;

(五) 在本款第(一)项至第(四)项所列活动中使用的交通工具及特种车辆;

(6) The samples of goods;

(六) 货样;

(7) The instruments and tools used in installing, trial running and testing equipment;

(七) 供安装、调试、检测设备时使用的仪器、工具;

(8) The containers of the goods; and

(八) 盛装货物的容器;

(9) Other goods used for non-commercial purposes.

(九) 其他用于非商业目的的货物。

Where the goods permitted to enter China temporarily as listed in Paragraph 1 aren't re-carried out of China within the specified time limit, or the goods permitted to exit China temporarily aren't re-carried into China within the specified time limit, the customs shall collect duties pursuant to law.

第一款所列暂准进境货物在规定的期限内未复运出境的,或者暂准出境货物在规定的期限内未复运进境的,海关应当依法征收关税。

As for other goods permitted to enter China temporarily which are beyond the scope of good exempted from customs duties for the time being as listed in Paragraph 1, the duties on the goods shall be calculated and collected in accordance with the dutiable value and the ratio between the time when the goods stay in China and the depreciation time. The specific measures shall be formulated by the Customs General Administration.

第一款所列可以暂时免征关税范围以外的其他暂准进境货物,应当按照该货物的完税价格和其在境内滞留时间与折旧时间的比例计算征收进口关税。具体办法由海关总署规定。

Article 43 Where, because of quality or specifications reasons, any of the export goods is re-carried into China in its original form within 1 year as of the day when they were exported, it is not subject to import duties.

第四十三条 因品质或者规格原因，出口货物自出口之日起1年内原状复运进境的，不征收进口关税。

Where, because of quality or specifications reasons, any of the export goods is re-carried out of China in its original form within 1 year as of the day when they were imported, it is not subject to export duties.

因品质或者规格原因，进口货物自进口之日起1年内原状复运出境的，不征收出口关税。

Article 44 As for the goods compensated without further charge or the identical goods gratuitously replaced by the consigner of the import or export goods, the carrier or the insurance company because of damage, shortage, poor quality or incompatible specifications, no duty shall be collected when they are imported or exported. With regard to the gratuitously replaced original import goods that are not to be re-carried outside China or the original export goods that are not to be re-carried into China, the customs shall impose duties on the original import or export goods in accordance with the relevant provisions.

第四十四条 因残损、短少、品质不良或者规格不符原因，由进出口货物的发货人、承运人或者保险公司免费补偿或者更换的相同货物，进出口时不征收关税。被免费更换的原进口货物不退运出境或者原出口货物不退运进境的，海关应当对原进出口货物重新按照规定征收关税。

Article 45 The following import and export goods are duty-free:

第四十五条 下列进出口货物，免征关税：

(1) Where the customs duty of goods under a single invoice is not more than RMB 50;

(一) 关税税额在人民币50元以下的一票货物；

(2) The articles that are for advertising purposes or to be used as samples and therefore of no commercial value;

(二) 无商业价值的广告品和货样；

(3) The materials gratuitously donated by foreign governments or international organizations;

(三) 外国政府、国际组织无偿赠送的物资；

(4) The goods damaged prior to the customs clearance;

(四) 在海关放行前损失的货物；

(5) The fuel, materials, food and drinks necessary for the journey and carried by the means of transport that enter into or exit China;

（五）进出境运输工具装载的途中必需的燃料、物料和饮食用品。

As for the goods damaged prior to the customs clearance, the duties may be reduced on the basis of the seriousness of the damages as determined by the customs.

在海关放行前遭受损坏的货物，可以根据海关认定的受损程度减征关税。

As for other goods exempt from duties or at reduced duties as provided for in law, the customs shall exempt them from duties or reduce the duties according to relevant provisions.

法律规定的其他免征或者减征关税的货物，海关根据规定予以免征或者减征。

Article 46 As for the reduction or exemption of duties and the temporary reduction or temporary exemption of duties on the import goods or export goods of special areas, special enterprises or specified purposes, the relevant provisions of the State Council shall be implemented.

第四十六条 特定地区、特定企业或者有特定用途的进出口货物减征或者免征关税，以及临时减征或者免征关税，按照国务院的有关规定执行。

Article 47 As for the reduction or the exemption of import link taxes levied by the customs on the import goods, the provisions of relevant laws and administrative regulations shall be implemented.

第四十七条 进口货物减征或者免征进口环节海关代征税，按照有关法律、行政法规的规定执行。

Article 48 As for the import or export goods exempt from duties or at reduced duties, the obligatory duty payer shall, unless otherwise provided for, handle the duty exemption or reduction formalities for examination and approval at the customs on the strength of relevant documents according to the provisions before the goods are imported or exported.

第四十八条 纳税义务人进出口减免税货物的，除另有规定外，应当在进出口该货物之前，按照规定持有关文件向海关办理减免税审批手续。经海关审查符合规定的，予以减征或者免征关税。

Article 49 As for the duty-exempted or duty-reduced import goods whose use is subject to the supervision of the customs, if they are transferred or if their purposes of use are changed within the term of supervision and thus it is necessary to make up the duties, the customs shall depreciate and assess the duties in accordance with the import time, and make up the import tariffs.

第四十九条 需由海关监管使用的减免税进口货物，在监管年限内转让或者移作他用需要补税的，海关应当根据该货物进口时间折旧估价，补征进口关税。

The term of supervision for the special duty-exempted or duty-reduced import goods shall be provided by the Customs General Administration.

特定减免税进口货物的监管年限由海关总署规定。

Article 50 Under any of the following circumstances, an obligatory duty payer may apply for the refund of customs duties within 1 year as of the day when it pays the duties, and shall present the reasons to the customs in written form and provide the original receipt of the payment of duties and other relevant materials.

第五十条 有下列情形之一的，纳税义务人自缴纳税款之日起1年内，可以申请退还关税，并应当以书面形式向海关说明理由，提供原缴款凭证及相关资料：

(1) The duty-paid import goods that are re-carried out of China in their original forms because of quality or specifications reasons;

（一）已征进口关税的货物，因品质或者规格原因，原状退货复运出境的；

(2) The export-duty-paid export goods that are re-carried into China in their original forms because of quality or specifications reasons and have already repaid the domestic link export rebates;

（二）已征出口关税的货物，因品质或者规格原因，原状退货复运进境，并已重新缴纳因出口而退还的国内环节有关税收的；

(3) The export-duty-paid goods that fail to be loaded and exported for any reason, for which an application is filed for canceling the declaration.

（三）已征出口关税的货物，因故未装运出口，申报退关的。

The customs shall, within 30 days as of the day when it receives an application for the refund of duties, verify the information and notify the obligatory duty payer of the refund formalities. The obligatory duty payer shall go through the relevant refund formalities within 3 months as of the day when it receives the notice.

海关应当自受理退税申请之日起30日内查实并通知纳税义务人办理退还手续。纳税义务人应当自收到通知之日起3个月内办理有关退税手续。

As for other customs duties that shall be refunded according to any law or administrative regulation, the customs shall refund them according to the law or administrative regulation.

按照其他有关法律、行政法规规定应当退还关税的，海关应当按照有关法律、行政法规的规定退税。

Article 51 Where the customs finds the duties underpaid or missed after the clearance of the import or export goods, it shall, within 1 year as of the day when the duties are paid or when the customs clearance is made, demand the obligatory duty payer to make up the duties. But under the circumstance that the duties are underpaid or missed because of the obligatory duty payer" violation of relevant provisions, the customs may demand the obligatory duty payer to make up the underpaid or missed duties within 3 years as of the day when the duties are paid or when the customs clearance is made, and charge a late fee of 0.05 % of the amount of the underpaid or missed duties per day as of the day when the duties are paid or when the customs clearance is made.

第五十一条 进出口货物放行后，海关发现少征或者漏征税款的，应当自缴纳税款或者货物放行之日起1年内，向纳税义务人补征税款。但因纳税义务人违反规定造成少征或者漏征税款的，海关可以自缴纳税款或者货物放行之日起3年内追征税款，并从缴纳税款或者货物放行之日起按日加收少征或者漏征税款万分之五的滞纳金。

Where the customs finds that the duties on the goods under its supervision are underpaid or missed because of the obligatory duty payer"s violation of relevant provisions, it shall demand the obligatory duty payer to make up the duties within 3 years as of the payable day of the duties, and shall charge a late fee of 0.05 % of the amount of the underpaid or missed duties per day from the payable day.

海关发现海关监管货物因纳税义务人违反规定造成少征或者漏征税款的，应当自纳税义务人应缴纳税款之日起3年内追征税款，并从应缴纳税款之日起按日加收少征或者漏征税款万分之五的滞纳金。

Article 52 Where the customs finds any overpaid duties, it shall inform the obligatory duty payer to go through duty refund formalities immediately.

第五十二条 海关发现多征税款的，应当立即通知纳税义务人办理退还手续。

Where an obligatory duty payer finds any overpaid duties, it may, within 1 year as of the day when the duties were paid, request the customs to refund the overpaid duties and pay the current deposit interest for the same period in written form. The customs shall verify the information and notify the obligatory duty payer of the refund formalities within 30 days as of the day when it accepts the application.

纳税义务人发现多缴税款的，自缴纳税款之日起1年内，可以以书面形式要求海关退还多缴的税款并加算银行同期活期存款利息；海关应当自受理退税申请之日起30日内查实并通知纳税义务人办理退还手续。

The obligatory duty payer shall go through the refund formalities within 3 months as of the day when it receives the notice.

纳税义务人应当自收到通知之日起3个月内办理有关退税手续。

Article 53 Where any duties and interest to be refunded, according to Articles 50 and 52 of the present Regulations, involves the refund from the state treasury, the provisions of the relevant laws and administrative regulations on state treasury shall be implemented.

第五十三条 按照本条例第五十条、第五十二条的规定退还税款、利息涉及从国库中退库的，按照法律、行政法规有关国库管理的规定执行。

Article 54 Where a customs declaration enterprise accepts the entrustment of an obligatory duty payer and handles the formalities for customs declaration and duty payment in its own name, it and the obligatory duty payer shall take joint and several liabilities for the payment of duties.

第五十四条 报关企业接受纳税义务人的委托，以纳税义务人的名义办理报关纳税手续，因报关企业违反规定而造成海关少征、漏征税款的，报关企业对少征或者漏征的税款、滞纳金与纳税义务人承担纳税的连带责任。

Where a customs declaration enterprise accepts the entrustment of an obligatory duty payer and goes through the customs declaration and duty payment formalities in the name of the customs declaration enterprise, the customs declaration and obligatory duty payer shall take joint and several liabilities.

报关企业接受纳税义务人的委托，以报关企业的名义办理报关纳税手续的，报关企业与纳税义务人承担纳税的连带责任。

Where any goods subject to the supervision of the customs are damaged or lost within the term when they are under the supervision of the customs, unless they are damaged or lost as a result of force majeure, the persons who are obligatory to keep the goods shall be responsible for paying the corresponding duties.

除不可抗力外，在保管海关监管货物期间，海关监管货物损毁或者灭失的，对海关监管货物负有保管义务的人应当承担相应的纳税责任。

Article 55 Where an obligatory duty payer who owes duties is to be merged or divided, it shall, prior to the merger or division, report to the customs and pay off the duties according to the law. Where the obligatory duty payer fails to pay off the duties when it is merged, the post-merger legal person or other organization shall keep on performing the obligation of paying the duties that should have been paid. Where the obligatory duty payer fails to pay off the duties when it is divided, the post-division legal person or other organization shall bear the joint liabilities for paying the duties that should have been paid.

第五十五条 欠税的纳税义务人，有合并、分立情形的，在合并、分立前，应当向海关报告，依法缴清税款。纳税义务人合并时未缴清税款的，由合并后的法人或者其他组织继续履行未履行的纳税义务；纳税义务人分立时未缴清税款的，分立后的法人或者其他组织对未履行的纳税义务承担连带责任。

As for the duty-exempted goods or duty-reduced goods or bonded goods, in case the obligatory duty payer is merged, divided or under any other asset restructure circumstances within the term of supervision, it shall report to the customs office concerned. If it is necessary to pay duties according to relevant provisions, it shall pay off the duties in accordance with the law. If it may continue to enjoy the duty exemption or reduction or bonded enterprise treatments according to relevant provisions, it shall handle the formalities for altering the obligatory duty payer in the customs.

纳税义务人在减免税货物、保税货物监管期间，有合并、分立或者其他资产重组情形的，应当向海关报告。按照规定需要缴税的，应当依法缴清税款；按照规定可以继续享受减免税、保税待遇的，应当到海关办理变更纳税义务人的手续。

Where an obligatory duty payer owes duties, or is cancelled, dissolved, bankrupt or terminated in any other lawful circumstances within the supervision term of the duty-exempted or duty-reduced goods or the bonded goods, it shall report to the customs office concerned prior to liquidation. The customs shall, in accordance with the law, check up the payable duties of the obligatory duty payer and make them paid off.

纳税义务人欠税或者在减免税货物、保税货物监管期间，有撤销、解散、破产或者其他依法终止经营情形的，应当在清算前向海关报告。海关应当依法对纳税义务人的应缴税款予以清缴。

Chapter V The Collection of Import Tariffs on Entry Articles

第五章 进境物品进口税的征收

Article 56 The customs duties and import link taxes collected by the customs instead of others are consolidated as import tariffs, which shall be collected by the customs.

第五十六条 进境物品的关税以及进口环节海关代征税合并为进口税，由海关依法征收。

Article 57 Where any of the entry articles is for the self-use of an individual and is within the scope of reasonable quantity as provided for by the Customs General Administration, the obligatory duty payer of the articles shall pay the import tariffs before the articles are permitted to enter into China.

第五十七条 海关总署规定数额以内的个人自用进境物品，免征进口税。

As for the entry goods for self-use purposes that exceed the quota as prescribed by the Customs General Administration but remains within a reasonable scope of quantity, the import duties shall be paid by the obligatory duty payer of the entry goods prior to the release of the goods in accordance with relevant provisions.

超过海关总署规定数额但仍在合理数量以内的个人自用进境物品，由进境物品的纳税义务人在进境物品放行前按照规定缴纳进口税。

As for the entry articles exceeding the reasonable and self-use quantity, the relevant formalities shall be handled by referring to the import goods in accordance with the law.

超过合理、自用数量的进境物品应当按照进口货物依法办理相关手续。

As for the entry articles subject to payment of duties of goods as specified by the Customs Tariff Commission of the State Council, the duties shall be collected according to Chapters 2 - 4 of the present Regulations.

国务院关税税则委员会规定按货物征税的进境物品，按照本条例第二章至第四章的规定征收关税。

Article 58 An obligatory duty payer of the articles on entry refers to the person who carries the articles on entry, the consignee of the posted articles on entry or any other consignee of the articles on entry by other means.

第五十八条 进境物品的纳税义务人是指，携带物品进境的入境人员、进境邮递物品的收件人以及以其他方式进口物品的收件人。

Article 59 An obligatory duty payer of the entry articles may handle the formalities for paying the duties by himself, or may entrust any other person to do it as well. The person who accepts such an entrustment shall comply with all the provisions on the obligatory duty payer in this Chapter.

第五十九条 进境物品的纳税义务人可以自行办理纳税手续，也可以委托他人办理纳税手续。接受委托的人应当遵守本章对纳税义务人的各项规定。

Article 60 The import tariffs shall be levied on the basis of ad valorem.

第六十条 进口税从价计征。

The calculation formula for import tariffs is: Amount of Import Tariffs = Dutiable Value × Import Tariff rate

进口税的计算公式为：进口税税额=完税价格×进口税税率

Article 61 The customs shall classify the entry articles into different categories and determine the dutiable value and the applicable tariff rate according to the Form of Import Tariff Rates for Entry Articles, and the People's Republic of China - the Form of the Dutiable Values of Articles on Entry formulated by the Customs General Administration.

第六十一条 海关应当按照《进境物品进口税税率表》及海关总署制定的《中华人民共和国进境物品归类表》、《中华人民共和国进境物品完税价格表》对进境物品进行归类、确定完税价格和确定适用税率。

Article 62 The tariff rate and the dutiable value implemented on the day when the tariff payment form is filled in shall be applied to the entry articles.

第六十二条 进境物品，适用海关填发税款缴款书之日实施的税率和完税价格。

Article 63 The relevant provisions on the collection of import tariffs on goods in the present Regulations shall be implement in the reduction, exemption, makeup, demand of payment and refund of import tariffs, and the collection of import tariffs on the articles that are temporarily permitted to enter China.

第六十三条 进口税的减征、免征、补征、追征、退还以及对暂准进境物品征收进口税参照本条例对货物征收进口关税的有关规定执行。

Chapter VI Supplementary Provisions

第六章 附 则

Article 64 Where an obligatory customs duty payer or a guarantor raises an objection to the customs' determination of the obligatory customs duty payer, the price after paying the duty, the category of goods, the place of origin, the applicable tariff rate or exchange rate, the reduced or exempted amount of duty, the makeup of duty, the refund of duty, the collection of default fees, the way of calculation and collection of duty

or the place of duty payment, it (he) shall pay the duty, and may file a reconsideration application to the customs of a higher level in accordance with the law. Where it (he) refuses to accept the decision of reconsideration, it (he) may bring a lawsuit in the people's court in accordance with the law.

第六十四条 纳税人、担保人对海关确定纳税人、确定完税价格、商品归类、确定原产地、适用税率或者汇率、减征或者免征税款、补税、退税、征收滞纳金、确定计征方式以及确定纳税地点有异议的，应当缴纳税款，并可以依法向上一级海关申请复议。对复议决定不服的，可以依法向人民法院提起诉讼。

Article 65 The provisions on the management of the collection of duties shall be applied to the management of the collection of import link tax by the customs.

第六十五条 进口环节海关代征税的征收管理，适用关税征收管理的规定。

Article 66 Whoever violates any of the present Regulations shall be punished pursuant to the Customs Law, the Detailed Rules for the Implementation of Administrative Punishments under the Customs Law of the People's Republic of China and other relevant laws and administrative regulations.

第六十六条 有违反本条例规定行为的，按照《海关法》、《中华人民共和国海关法行政处罚实施细则》和其他有关法律、行政法规的规定处罚。

Article 67 The present Regulations shall come into force as of January 1st, 2003 and the Regulations of the People's Republic of China on Import and Export Duties amended and promulgated by the State Council on March 18th, 1992 shall be repealed simultaneously.

第六十七条 本条例自2004年1月1日起施行。1992年3月18日国务院修订发布的《中华人民共和国进出口关税条例》同时废止。