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# 中华人民共和国海关法（2017修正）

# Customs Law of the People’s Republic of China (Amended in 2017)

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（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》第一次修正 根据2013年6月29日第十二届全国人民代表大会常务委员会第三次会议《关于修改〈中华人民共和国文物保护法〉等十二部法律的决定》第二次修正 根据2013年12月28日第十二届全国人民代表大会常务委员会第六次会议《关于修改〈中华人民共和国海洋环境保护法〉等七部法律的决定》第三次修正 根据2016年11月7日第十二届全国人民代表大会常务委员会第二十四次会议《关于修改〈中华人民共和国对外贸易法〉等十二部法律的决定》第四次修正 根据2017年11月4日第十二届全国人民代表大会常务委员会第三十次会议《关于修改〈中华人民共和国会计法〉等十一部法律的决定》第五次修正）

(Adopted 22 January 1987 by the Nineteenth Session of the Standing Committee of the Sixth National People's Congress Revised on 7 November 2016 pursuant to the Decision of the Standing Committee of the National People's Congress on Revision of the "Customs Law of the People's Republic of China" at the 16th Session of the Standing Committee of the Ninth National People's Congress on 8 July 2000 Revised on 4 November 2017 pursuant to the Decision of the Standing Committee of the National People's Congress on Revision of 11 Laws Including the Accounting Law of the People's Republic of China at the 30th Session of the Standing Committee of the Twelfth National People's Congress on 28 December 2013)

第一章 总 则

Chapter 1 General Provisions

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。

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

第二条   中华人民共和国海关是国家的进出关境（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。

Article 2 The Customs of the People's Republic of China shall be the state organ responsible for supervision and control over everything entering and leaving the Customs territory (hereinafter referred to as inward and outward persons and objects). The Customs shall, in accordance with this Law and other related laws and administrative regulations, exercise control over the 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 in short), collect Customs duties and other taxes and fees, uncover and suppress smuggling, work out Customs statistics and handle other Customs operations.

第三条   国务院设立海关总署，统一管理全国海关。

Article 3 The State Council sets up the General Customs Administration which exercises unified administration of Customs establishments throughout the country.

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。

The State shall set up Customs establishments at ports open to foreign countries and regions and at places which call for concentrated Customs operations of supervision and control. The subordination of Customs is not restricted by administrative divisions.

海关依法独立行使职权，向海关总署负责。

Customs offices shall exercise their functions and powers independently in accordance with law and shall be responsible to the General Customs Administration.

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。

Article 4 The State shall establish a public security department within the General Customs, which is in charge of the investigation of the crime of smuggling. The public security organ is equipped with full-time police officers who are responsible for the investigation, detention, arrest, and preliminary examination of smuggling cases under its jurisdiction.

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。

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

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。

The police department responsible for the investigation of smuggling offences may, in accordance with the relevant regulations of the State, establish branch offices. Each branch office shall transfer the case under its jurisdiction in accordance with law to the relevant People's Procuratorate with jurisdiction for prosecution.

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。

Local public security organs at various levels shall cooperate with the Customs police departments responsible for the investigation of smuggling offences in the latter's performance of their duties in accordance with law.

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。

Article 5 The State adopts a unified, joint, and comprehensive system for the suppression of the crime of smuggling. The Customs shall be responsible for the organization, coordination, and control of smuggling investigations. The relevant provisions shall be separately 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。

Cases of smuggling detected by the various administrative law-enforcement departments shall be transferred to the Customs for administrative sanctions. If the case constitutes a crime, it shall be transferred either to the public security department of the Customs or to the local public security department, which will handle the case in accordance with their respective jurisdiction and legal procedures.

第六条   海关可以行使下列权力：

Article 6 The Customs is entitled to:

（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。

1. to check inward and outward means of transport, examine inward and outward goods and articles, and detain those entering or leaving the territory in violation of this Law or other relevant laws and administrative regulations;

（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。

(II) to examine the papers and identifications of persons entering or leaving the territory; to interrogate those suspected of violating this Law or other relevant laws and administrative regulations and investigate their illegal activities.

（三）查阅、复制与进出境运输工具、货物、物品有关的合同、发票、帐册、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。

(III) to examine and make copies of contracts, invoices, account books, bills, records, documents, business letters and cables, audio and video products and other materials related to inward and outward means of transport, goods and articles; to detain those means of transport, goods, and articles entering or leaving the territory in violation of this Law or other relevant laws and administrative regulations;

（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有藏匿走私货物、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准，可以扣留；对走私犯罪嫌疑人，扣留时间不超过二十四小时，在特殊情况下可以延长至四十八小时。

(IV) to search, within a Customs surveillance zone and the specified coastal or border area in the vicinity of a Customs office, means of transport suspected of being involved in smuggling, and any places suspected of concealing smuggled goods and articles, and search the persons suspected of smuggling; to detain, with the approval of the director of a Customs office directly under the General Customs Administration or the director of a Customs office subordinate to and authorized by the former, the means of transport, goods or articles suspected of being involved in smuggling, and the persons suspected of being guilty of smuggling; the length of time for detention of the persons suspected of being guilty of smuggling shall be not longer than 24 hours, which may be extended to 48 hours under special circumstances.

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。

In the area outside of the customs surveillance zone or not in the specified coastal or border area in the vicinity of a Customs office, when investigating smuggling, upon the approval of the director of the Customs office with direct jurisdiction, or of the director of the Customs department under it with the proper authorization, the Customs officials may search the means of transport suspected to be smuggling and places suspected to be hiding smuggled goods and articles, and the parties involved shall be present at the search site. In the event the parities are not present, the search can also be conducted directly in the presence of witnesses, and the means of transport, goods and articles, which can be proven as evidence for smuggling, may be detained.

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。

The specified coastal or border area in the vicinity of a Customs office shall be delimited by the General Customs Administration and the public security department under the State Council in conjunction with the relevant people's government at the provincial level;

（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。

(V) When investigating smuggling, with the approval of the director of the Customs office with direct jurisdiction, or of the director of the Customs department under it with the proper authorization, investigations may be conducted over the deposits or transfers of units or personnel under investigation in the financial institutions or post offices.

（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。

(VI) Customs officers may chase means of transport or persons defying and escaping from Customs control to places beyond a Customs surveillance zone or the specified coastal or border area in the vicinity of a Customs office and bring them back to be properly dealt with;

（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。

(VII) to be provided with arms for the performance of its duties. Rules governing the carrying and use of arms by Customs officers shall be drawn up by the General Customs Administration jointly with the public security department under the State Council and reported to the State Council for approval; and 8.

（八）法律、行政法规规定由海关行使的其他权力。

(VIII) other powers of a Customs office specified by laws and administrative regulations.

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。

Article 7 All localities and all departments must support the Customs' exercise of powers in accordance with law, and must not illegally intervene in Customs law enforcement activities.

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。

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. If, under special circumstances, they have to enter or leave the territory at a place without a Customs office as a matter of contingency, permission shall be obtained from the State Council or an organ authorized by it, and Customs formalities shall be duly completed in accordance with this Law.

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。

Article 9 Unless otherwise provided for, all import and export goods may be declared and duties on them paid by their consignor or consignee or by Customs brokers entrusted by the consignor or consignee and approved by and registered with the Customs.

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 Customs formalities concerning declaration of inward and outward articles and payment of duties on them may be completed either by the owner or by a person the owner has entrusted to act as his agent.

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。

Article 10 Any Customs broker entrusted by the consignee or consigner for import or export goods to complete Customs formalities in the name of the principal shall produce to the Customs a letter of authorization signed by the principal and abide by all the provisions of this Law governing the principal.

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。

Where Customs clearing enterprises have accepted the authorisation of a consignee or consignor of import and export goods and are handling Customs declaration procedures under their own name, they shall assume the same legal liability as the consignee or consignor.

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。

The principal that entrusts a Customs broker to complete the Customs formalities shall provide the broker with true information regarding the items it entrusts the broker to declare to the Customs. The Customs broker so entrusted shall, as appropriate, verify the authenticity of the information provided by the principal.

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。未依法经海关注册登记，不得从事报关业务。

Article 11 The consignees or consigners for import or export goods and the Customs brokers engaged in Customs declaration shall register with the Customs according to law. An enterprise or individual that has not registered with the Customs in accordance with the law shall not engage in Customs declarations.

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。

No Customs brokers or individuals engaged in Customs declaration may illegally make Customs declaration on behalf of others or go beyond their scope of business.

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，任何单位和个人不得阻挠。

Article 12 No entity or individual may obstruct the Customs office from performing its duties according to law, and the entity or individual concerned shall cooperate with the Customs office by giving truthful answers to questions asked by the Customs office.

海关执行职务受到暴力抗拒时，执行有关任务的公安机关和人民武装警察部队应当予以协助。

Where Customs officers meet with violent resistance while performing their duty, public security organs and the People's Armed Police units performing related tasks shall provide assistance.

第十三条   海关建立对违反本法规定逃避海关监管行为的举报制度。

Article 13 Customs shall establish a system whereby any activities designed to evade Customs control in violation of the provisions of this Law shall be reported.

任何单位和个人均有权对违反本法规定逃避海关监管的行为进行举报。

All units and individuals shall have the right to report to the Customs activities violating the provisions of this Law.

海关对举报或者协助查获违反本法案件的有功单位和个人，应当给予精神的或者物质的奖励。

The Customs shall give moral encouragement or material rewards to entities or individuals that perform meritorious deeds in reporting offences against this Law or helping to track down and seize the offenders.

海关应当为举报人保密。

Customs shall not disclose the identity of informers.

第二章 进出境运输工具

Chapter 2 Inward and Outward Means of Transport

第十四条   进出境运输工具到达或者驶离设立海关的地点时，运输工具负责人应当向海关如实申报，交验单证，并接受海关监管和检查。

Article 14 When a means of transport arrives at or departs from a place where there is a Customs office, the person in charge of the means of transport shall make a truthful declaration to the Customs, submit the relevant papers for examination and accept Customs control and examination.

停留在设立海关的地点的进出境运输工具，未经海关同意，不得擅自驶离。

The inward and outward means of transport staying at a place with a Customs office shall not depart from it without permission by the Customs.

进出境运输工具从一个设立海关的地点驶往另一个设立海关的地点的，应当符合海关监管要求，办理海关手续，未办结海关手续的，不得改驶境外。

Before an inward or outward means of transport moves from one place with a Customs office to another place with a Customs office, it shall comply with the control requirements of the Customs and complete Customs formalities; no means of transport may change its course and leave the territory unless it has cleared the Customs.

第十五条   进境运输工具在进境以后向海关申报以前，出境运输工具在办结海关手续以后出境以前，应当按照交通主管机关规定的路线行进；交通主管机关没有规定的，由海关指定。

Article 15 An inward means of transport which has entered the territory but has not made its declaration to the Customs or an outward means of transport which has cleared the Customs but has not left the territory shall move along routes specified by competent communications authorities; in the absence of such specification, the routes shall be designated by the Customs.

第十六条   进出境船舶、火车、航空器到达和驶离时间、停留地点、停留期间更换地点以及装卸货物、物品时间，运输工具负责人或者有关交通运输部门应当事先通知海关。

Article 16 The Customs shall be notified in advance, either by the person in charge of a means of transport or by the relevant transport and communications department, of such details as when an inward or outward vessel, train or aircraft will arrive and depart, where it will stay, what places it will move to during its stay, and when the loading or unloading of the goods and articles will take place.

第十七条   运输工具装卸进出境货物、物品或者上下进出境旅客，应当接受海关监管。

Article 17 The loading and unloading of inward and outward bound goods and articles from means of transport and the boarding and disembarking of inward and outward bound passengers shall be subject to Customs supervision and administration.

货物、物品装卸完毕，运输工具负责人应当向海关递交反映实际装卸情况的交接单据和记录。

Upon the completion of such loading or unloading, the person in charge of the means of transport shall submit to the Customs documents and records which reflect the actual situation.

上下进出境运输工具的人员携带物品的，应当向海关如实申报，并接受海关检查。

Those boarding or getting off an inward or outward means of transport who carry articles with them shall truthfully declare to the Customs and shall be subject to Customs examination.

第十八条   海关检查进出境运输工具时，运输工具负责人应当到场，并根据海关的要求开启舱室、房间、车门；有走私嫌疑的，并应当开拆可能藏匿走私货物、物品的部位，搬移货物、物料。

Article 18 When an inward or outward means of transport is being checked by the Customs, the person in charge of the means of transport shall be present and open the holds, cabins, rooms or doors of the vehicles at the request of the Customs; where smuggling is suspected, such person shall also open or dismantle the part of the means of transport which may conceal smuggled goods and articles or remove the goods and materials.

海关根据工作需要，可以派员随运输工具执行职务，运输工具负责人应当提供方便。

Where work requires, the Customs may dispatch officers to perform duties on board the means of transport. The person in charge of the means of transport shall provide them with conveniences.

第十九条   进境的境外运输工具和出境的境内运输工具，未向海关办理手续并缴纳关税，不得转让或者移作他用。

Article 19 An inward means of transport of countries or regions outside the territory or an outward means of transport of units or enterprises inside the territory shall not be transferred or devoted to other uses prior to the completion of Customs formalities and payment of Customs duties.

第二十条   进出境船舶和航空器兼营境内客、货运输，应当符合海关监管要求。

Article 20 Where inward or outward vessels and aircraft are concurrently engaged in transportation of goods and passengers within the territory, it is necessary to comply with the requirements of Customs control.

进出境运输工具改营境内运输，需向海关办理手续。

Customs formalities shall be completed with the Customs for an inward or outward means of transport to change to transport business within the territory.

第二十一条   沿海运输船舶、渔船和从事海上作业的特种船舶，未经海关同意，不得载运或者换取、买卖、转让进出境货物、物品。

Article 21 Coastal transport vessels, fishing boats and ships engaged in special operations at sea may not carry, obtain on an exchange basis, purchase or transfer inward and outward goods and articles without Customs approval.

第二十二条   进出境船舶和航空器，由于不可抗力的原因，被迫在未设立海关的地点停泊、降落或者抛掷、起卸货物、物品，运输工具负责人应当立即报告附近海关。

Article 22 When, owing to force majeure, an inward or outward vessel or aircraft is forced to berth or land at a place without a Customs office, or jettison or discharge goods or articles at such a place, the person in charge of the means of transport shall report immediately to the Customs office nearby.

第三章 进出境货物

Chapter 3 Inward and Outward Goods

第二十三条   进口货物自进境起到办结海关手续止，出口货物自向海关申报起到出境止，过境、转运和通运货物自进境起到出境止，应当接受海关监管。

Article 23 All import goods, throughout the period from the time of arrival in the territory to the time of Customs clearance; all export goods, throughout the period from the time of declaration to the time of departure from the territory; and all transit, transshipment and through goods, throughout the period from the time of arrival in the territory to the time of departure from the territory, shall be subject to Customs control.

第二十四条   进口货物的收货人、出口货物的发货人应当向海关如实申报，交验进出口许可证件和有关单证。国家限制进出口的货物，没有进出口许可证件的，不予放行，具体处理办法由国务院规定。

Article 24 The consignee for import goods or the consignor for export goods shall make an accurate declaration, submit the import or export license and relevant papers to the Customs office for examination. In the absence of an import or export license, goods whose importation or exportation is restricted by the State shall not be released. Specific measures for handling such matters shall be formulated by the State Council.

进口货物的收货人应当自运输工具申报进境之日起十四日内，出口货物的发货人除海关特准的外应当在货物运抵海关监管区后、装货的二十四小时以前，向海关申报。

Declaration of import goods shall be made to the Customs office by the consignee within 14 days of the arrival of the means of transport; declaration of export goods shall be made by the consignor after the goods arrive at the Customs surveillance zone and 24 hours prior to loading unless otherwise specially approved by the Customs.

进口货物的收货人超过前款规定期限向海关申报的，由海关征收滞报金。

Where the consignee fails to declare the import goods within the time limit prescribed in the preceding paragraph, a fee for delayed declaration shall be imposed by the Customs.

第二十五条   办理进出口货物的海关申报手续，应当采用纸质报关单和电子数据报关单的形式。

Article 25 Goods imported or exported at the Customs office shall be declared in paper or electronic forms.

第二十六条   海关接受申报后，报关单证及其内容不得修改或者撤销，但符合海关规定情形的除外。

Article 26 After a declaration has been made to Customs, the declaration documents and their contents must not be altered or rescinded, unless otherwise provided by the Customs.

第二十七条   进口货物的收货人经海关同意，可以在申报前查看货物或者提取货样。需要依法检疫的货物，应当在检疫合格后提取货样。

Article 27 With the consent of Customs, a consignee of import goods may examine the goods or obtain samples before declaration. In case quarantine is needed in accordance with law, samples can be obtained only after quarantine.

第二十八条   进出口货物应当接受海关查验。海关查验货物时，进口货物的收货人、出口货物的发货人应当到场，并负责搬移货物，开拆和重封货物的包装。海关认为必要时，可以径行开验、复验或者提取货样。

Article 28 All import and export goods shall be subject to Customs examination. While the examination is being carried out, the consignee for the import goods or the consignor for the export goods shall be present and be responsible for moving the goods and opening and restoring the package. The Customs shall be entitled to examine or re-examine the goods or take samples from them without the presence of the consignee or the consignor whenever it considers this necessary.

海关在特殊情况下对进出口货物予以免验，具体办法由海关总署制定。

Under special circumstances, import and export goods shall be exempt from inspection. The specific measures shall be formulated by the General Administration of Customs.

第二十九条   除海关特准的外，进出口货物在收发货人缴清税款或者提供担保后，由海关签印放行。

Article 29 Unless specially approved by the Customs, import and export goods shall be released upon Customs endorsement only after the payment of duties or the provision of a guarantee.

第三十条   进口货物的收货人自运输工具申报进境之日起超过三个月未向海关申报的，其进口货物由海关提取依法变卖处理，所得价款在扣除运输、装卸、储存等费用和税款后，尚有余款的，自货物依法变卖之日起一年内，经收货人申请，予以发还；其中属于国家对进口有限制性规定，应当提交许可证件而不能提供的，不予发还。逾期无人申请或者不予发还的，上缴国库。

Article 30 Where the consignee fails to declare the import goods to the Customs office within three months of the arrival of the means of transport, the goods shall be taken over and sold off by the Customs office in accordance with law. After the costs of transport, loading and unloading, storage, and duties and taxes are deducted from the money obtained from the sale, the remaining sum, if any, shall be returned to the consignee provided that he submits an application to the Customs office within one year of the sale of the goods; the remaining sum for those goods the importation of which is restricted by the State and a license for which is required but cannot be provided shall not be returned. If nobody applies within the time limit or the sum is not to be returned, the money shall be turned over to the State Treasury.

确属误卸或者溢卸的进境货物，经海关审定，由原运输工具负责人或者货物的收发货人自该运输工具卸货之日起三个月内，办理退运或者进口手续；必要时，经海关批准，可以延期三个月。逾期未办手续的，由海关按前款规定处理。

Inward bound goods which are verified as having been misdischarged or over-discharged may be taken through return transport or import formalities by the person in charge of the original means of transport which carried the goods, or by the consignee or the consignor of the goods within three (3) months of the date on which the goods were discharged from the means of transport; where necessary, an extension of another three (3) months may be allowed subject to Customs approval. If the formalities are not completed within the time limit, the goods shall be disposed of by the Customs in accordance with the preceding paragraph.

前两款所列货物不宜长期保存的，海关可以根据实际情况提前处理。

Where goods listed in the preceding two paragraphs are not suitable for storage over a long period, the Customs may, according to actual circumstances, dispose of them before the time limit is reached.

收货人或者货物所有人声明放弃的进口货物，由海关提取依法变卖处理；所得价款在扣除运输、装卸、储存等费用后，上缴国库。

Import goods declared to be abandoned by the consignee or the owner shall be taken over and sold off by the Customs in accordance with law. The money thus obtained shall be turned over to the State Treasury after the costs of transport, loading, unloading and storage are deducted.

第三十一条   按照法律、行政法规、国务院或者海关总署规定暂时进口或者暂时出口的货物，应当在六个月内复运出境或者复运进境；需要延长复运出境或者复运进境期限的，应当根据海关总署的规定办理延期手续。

Article 31 Goods temporarily imported or temporarily exported pursuant to the provisions of laws, administrative regulations, the State Council or the General Administration of Customs shall be re-exported or re-imported within six months; where there is a need to extend the period for re-exportation or re-importation, the extension formalities shall be completed pursuant to the provisions of the General Administration of Customs.

第三十二条   经营保税货物的储存、加工、装配、展示、运输、寄售业务和经营免税商店，应当符合海关监管要求，经海关批准，并办理注册手续。

Article 32 Anyone who wishes to engage in storing, processing, assembling, exhibiting, transporting or consigning bonded goods or running duty free shops shall meet the requirements for Customs control and obtain approval from and register with the Customs.

保税货物的转让、转移以及进出保税场所，应当向海关办理有关手续，接受海关监管和查验。

The assignment and transfer of bonded goods as well their entry into and exit from bonded areas shall be conducted through the relevant procedures with Customs, and shall be subject to Customs supervision, administration and inspection.

第三十三条   企业从事加工贸易，应当按照海关总署的规定向海关备案。加工贸易制成品单位耗料量由海关按照有关规定核定。

Article 33 Enterprises engaged in the processing trade shall file a record with the Customs offices pursuant to requirements of the General Administration of Customs. The amount of raw materials consumed during the production of the finished products in processing trade shall be assessed and determined by Customs in accordance with relevant regulations.

加工贸易制成品应当在规定的期限内复出口。其中使用的进口料件，属于国家规定准予保税的，应当向海关办理核销手续；属于先征收税款的，依法向海关办理退税手续。

The finished products of a processing trade shall be re-exported within the specified time limit. Materials which have been imported for use and have been approved by the State to be bonded shall be taken through cancellation after verification procedures with Customs; where duties have previously been levied, rebate procedures shall be handled by Customs in accordance with law.

加工贸易保税进口料件或者制成品内销的，海关对保税的进口料件依法征税；属于国家对进口有限制性规定的，还应当向海关提交进口许可证件。

Where the bonded materials, parts, or finished products imported for the processing trade are sold domestically for some reason instead, the Customs office shall impose tariffs on the bonded imported materials and parts in accordance with the law; where the importation of such goods is restricted by the State, the importer shall also provide an importation license to the Customs office.

第三十四条   经国务院批准在中华人民共和国境内设立的保税区等海关特殊监管区域，由海关按照国家有关规定实施监管。

Article 34. Customs shall carry out supervision and administration in bonded zones and other special Customs supervision and administration zones established with State Council approval in the territory of the People's Republic of China in accordance with relevant State regulations.

第三十五条   进口货物应当由收货人在货物的进境地海关办理海关手续，出口货物应当由发货人在货物的出境地海关办理海关手续。

Article 35 Customs formalities for import goods shall be completed by the consignee at the Customs office at the place where the goods enter the territory; those for export goods shall be completed by the consignor at the Customs office at the place where the goods depart from the territory.

经收发货人申请，海关同意，进口货物的收货人可以在设有海关的指运地、出口货物的发货人可以在设有海关的启运地办理海关手续。上述货物的转关运输，应当符合海关监管要求；必要时，海关可以派员押运。

If applied for by the consignee or the consignor and approved by the Customs, Customs formalities for import goods may be completed at the place of destination where there is a Customs office, and those for export goods at the place of departure where there is a Customs office. The transport of such goods from one place with a Customs office to another shall comply with the control requirements of the Customs. When necessary, customs officers may escort the goods in transportation.

经电缆、管道或者其他特殊方式输送进出境的货物，经营单位应当定期向指定的海关申报和办理海关手续。

Where goods enter or leave the territory by electric cables, pipelines or other special means of conveyance, the management units concerned shall report at regular intervals to the designated Customs office and complete Customs formalities as required.

第三十六条   过境、转运和通运货物，运输工具负责人应当向进境地海关如实申报，并应当在规定期限内运输出境。

Article 36 All transit, transshipment and through goods shall be truthfully declared by the person in charge of the means of transport to the Customs office at the place where the goods enter the territory, and shall be shipped out of the territory within the designated time limit.

海关认为必要时，可以查验过境、转运和通运货物。

The Customs may examine such goods whenever it considers this necessary.

第三十七条   海关监管货物，未经海关许可，不得开拆、提取、交付、发运、调换、改装、抵押、质押、留置、转让、更换标记、移作他用或者进行其他处置。

Article 37 Without Customs approval, no unit or individual may open, pick up, deliver, forward, change, repack, mortgage, pledge, or transfer goods under Customs control. Nor may anyone change identification marks on, use for other purposes, or permanently dispose of such goods.

海关加施的封志，任何人不得擅自开启或者损毁。

No seals affixed by the Customs may be opened or broken by any person without Customs authorization.

人民法院判决、裁定或者有关行政执法部门决定处理海关监管货物的，应当责令当事人办结海关手续。

Where a people's court makes a decision or ruling or a relevant administrative department for law enforcement makes a decision to deal with goods under Customs supervision and administration, it shall order the party concerned to complete with Customs formalities.

第三十八条   经营海关监管货物仓储业务的企业，应当经海关注册，并按照海关规定，办理收存、交付手续。

Article 38 The enterprises engaged in storing goods that are under Customs control shall register with the Customs and complete the formalities for receipt and delivery of goods in accordance with Customs regulations.

在海关监管区外存放海关监管货物，应当经海关同意，并接受海关监管。

The storage of goods under Customs control at a place outside a Customs surveillance zone shall be subject to Customs approval and control.

违反前两款规定或者在保管海关监管货物期间造成海关监管货物损毁或者灭失的，除不可抗力外，对海关监管货物负有保管义务的人应当承担相应的纳税义务和法律责任。

Where the provisions of the two preceding paragraphs are violated or damage or loss is caused to the goods under Customs control during the period when the said goods are being kept, unless caused by force majeure, the person who is obligated to keep the goods shall perform the obligation of paying the appropriate duties and bear legal liability.

第三十九条   进出境集装箱的监管办法、打捞进出境货物和沉船的监管办法、边境小额贸易进出口货物的监管办法，以及本法未具体列明的其他进出境货物的监管办法，由海关总署或者由海关总署会同国务院有关部门另行制定。

Article 39 The General Customs Administration shall draw up, independently or jointly with the relevant departments under the State Council, rules for control over inward and outward containers; rules for control over the salvage of inward and outward goods and sunken ships; rules for control over inward and outward goods involved in small volumes of border transactions and other inward and outward goods not specified in this Law.

第四十条   国家对进出境货物、物品有禁止性或者限制性规定的，海关依据法律、行政法规、国务院的规定或者国务院有关部门依据法律、行政法规的授权作出的规定实施监管。具体监管办法由海关总署制定。

Article 40 In event there are state regulations on the restriction or prohibition of imported or exported goods and articles, Customs shall carry out control measures in accordance with laws, administrative regulations, stipulations of the State Council, or authorization by other departments of the State Council. Specific measures for such control shall be formulated by the General Customs Administration.

第四十一条   进出口货物的原产地按照国家有关原产地规则的规定确定。

Article 41 The origin of import and export goods shall be ascertained in accordance with the State rules of origin.

第四十二条   进出口货物的商品归类按照国家有关商品归类的规定确定。

Article 42 Import and export goods shall be classified in accordance with the State regulations regarding the classification of commodities.

海关可以要求进出口货物的收发货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。

The Customs may ask the consignee for import goods and the consigner for export goods to provide it with information needed for determining their classification. If necessary, the Customs may organize laboratory tests and inspections, and take the results of test and inspection as the basis of classification.

第四十三条   海关可以根据对外贸易经营者提出的书面申请，对拟作进口或者出口的货物预先作出商品归类等行政裁定。

Article 43 At the written request of a unit conducting foreign trade, Customs may provide an administrative decision in advance concerning the classification of certain imported or exported goods.

进口或者出口相同货物，应当适用相同的商品归类行政裁定。

The administrative ruling regarding the classification of commodities shall be applicable to similar goods to be imported or exported.

海关对所作出的商品归类等行政裁定，应当予以公布。

Customs shall publish administrative rulings made on the classification of goods and so on.

第四十四条   海关依照法律、行政法规的规定，对与进出境货物有关的知识产权实施保护。

Article 44 Customs shall protect intellectual property rights related to imported or exported goods in accordance with the law and administrative regulations.

需要向海关申报知识产权状况的，进出口货物收发货人及其代理人应当按照国家规定向海关如实申报有关知识产权状况，并提交合法使用有关知识产权的证明文件。

Where it is necessary to declare the state of intellectual property rights to Customs, the consignee or consignor of import and export goods and their agents shall accurately declare the state of the relevant intellectual property rights in accordance with State regulations, and shall submit a certificate permitting the legal use of the relevant intellectual property rights.

第四十五条   自进出口货物放行之日起三年内或者在保税货物、减免税进口货物的海关监管期限内及其后的三年内，海关可以对与进出口货物直接有关的企业、单位的会计帐簿、会计凭证、报关单证以及其他有关资料和有关进出口货物实施稽查。具体办法由国务院规定。

Article 45. Customs may check the account books, accounting documents, Customs declaration documents and other relevant materials and the relevant import and export goods of enterprises and units directly related to the import and export of goods, within three (3) years of the date on which the import or export goods were released, or within three (3) years after the term of Customs supervision and administration for bonded goods and import goods with tax concessions has concluded. The specific measures shall be formulated by the State Council.

第四章 进出境物品

Chapter 4 Inward and Outward Articles

第四十六条   个人携带进出境的行李物品、邮寄进出境的物品，应当以自用、合理数量为限，并接受海关监管。

Article 46 Inward and outward luggage carried by individuals and Inward and outward articles sent by post shall be limited to reasonable quantities for personal use and shall be subject to Customs control.

第四十七条   进出境物品的所有人应当向海关如实申报，并接受海关查验。

Article 47 All inward and outward articles shall be accurately declared to the Customs by the owner and shall be subject to Customs examination.

海关加施的封志，任何人不得擅自开启或者损毁。

No seals affixed by the Customs may be opened or broken by any person without Customs authorization.

第四十八条   进出境邮袋的装卸、转运和过境，应当接受海关监管。邮政企业应当向海关递交邮件路单。

Article 48 The loading, unloading, transshipment and transit of inward and outward mail bags shall be subject to Customs control. The post enterprises shall submit the waybills to the customs.

邮政企业应当将开拆及封发国际邮袋的时间事先通知海关，海关应当按时派员到场监管查验。

The Customs shall promptly dispatch officers to supervise checking and examination on the spot.

第四十九条   邮运进出境的物品，经海关查验放行后，有关经营单位方可投递或者交付。

Article 49 Inward and outward articles sent by post shall be posted or delivered by managing units only after they have been examined and released by the Customs.

第五十条   经海关登记准予暂时免税进境或者暂时免税出境的物品，应当由本人复带出境或者复带进境。

Article 50 Articles registered with and approved by the Customs for temporarily entering or leaving the territory duty-free, shall be taken out or brought into the territory again by the owner.

过境人员未经海关批准，不得将其所带物品留在境内。

Persons passing through the territory may not leave in the territory, without Customs approval, the articles they carry with them.

第五十一条   进出境物品所有人声明放弃的物品、在海关规定期限内未办理海关手续或者无人认领的物品，以及无法投递又无法退回的进境邮递物品，由海关依照本法第三十条的规定处理。

Article 51 In accordance with Article 30 of this Law, the Customs shall dispose of inward and outward articles declared to be abandoned by the owner; articles to which no one makes a claim or for which Customs formalities are not completed within the time limit set by the Customs; and inward postal items which can neither be delivered nor be returned.

第五十二条   享有外交特权和豁免的外国机构或者人员的公务用品或者自用物品进出境，依照有关法律、行政法规的规定办理。

Article 52 Inbound and outbound articles intended for official or personal use by foreign missions or personnel enjoying diplomatic privileges and immunities shall be dealt with pursuant to the provisions of the relevant laws and administrative regulations.

第五章 关 税

Chapter 5 Customs

第五十三条   准许进出口的货物、进出境物品，由海关依法征收关税。

Article 53 Customs duties shall, in accordance with law, be levied by the Customs on goods permitted to be imported or exported and on articles permitted to enter or leave the territory.

第五十四条   进口货物的收货人、出口货物的发货人、进出境物品的所有人，是关税的纳税义务人。

Article 54 The consignee for import goods, the consignor for export goods and the owner of inward and outward articles shall be the obligatory customs duty payer.

第五十五条   进出口货物的完税价格，由海关以该货物的成交价格为基础审查确定。成交价格不能确定时，完税价格由海关依法估定。

Article 55 The duty-paying value of an export item shall be decided by the Customs on the basis of its transaction price. Where the transaction price cannot be determined, the dutiable value shall be assessed by Customs in accordance with law.

进口货物的完税价格包括货物的货价、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；出口货物的完税价格包括货物的货价、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，但是其中包含的出口关税税额，应当予以扣除。

The duty-paying value of an import item consists of its price, transportation fees and corresponding expenses, and insurance fees before unloading after the arrival at a point of entry into the territory of the People's Republic of China. The duty-paying value of an export item consists of its price, transportation fees and corresponding expenses, and insurance fees before loading after the arrival at a point of departure from the territory of the People's Republic of China. The Customs duties shall be deducted from the duty-paying value.

进出境物品的完税价格，由海关依法确定。

The duty-paying value of an imported or exported article shall be fixed by Customs in accordance with law.

第五十六条   下列进出口货物、进出境物品，减征或者免征关税：

Article 56 Duty reduction or exemption shall be granted for import or export goods and inward or outward Articles listed below:

（一）无商业价值的广告品和货样；

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

（二）外国政府、国际组织无偿赠送的物资；

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

（三）在海关放行前遭受损坏或者损失的货物；

3. goods to which damage or loss has occurred prior to Customs release;

（四）规定数额以内的物品；

(IV) articles of a quantity or value within the fixed limit;

（五）法律规定减征、免征关税的其他货物、物品；

(V) other goods and articles specified by law as items for duty reduction or exemption; and

（六）中华人民共和国缔结或者参加的国际条约规定减征、免征关税的货物、物品。

(VI) goods and articles specified as items for duty reduction or exemption by international treaties to which the People's Republic of China is either a contracting or an acceding party.

第五十七条   特定地区、特定企业或者有特定用途的进出口货物，可以减征或者免征关税。特定减税或者免税的范围和办法由国务院规定。

Article 57 Duty reduction or exemption may be granted to import and export goods of specific areas and specific enterprises or for specific purposes. The scope of specially designated reductions and exemptions and measures pertaining to them shall be stipulated by the State Council.

依照前款规定减征或者免征关税进口的货物，只能用于特定地区、特定企业或者特定用途，未经海关核准并补缴关税，不得移作他用。

All import goods to which duty reduction or exemption is granted in accordance with the preceding paragraph shall be used only in specified areas and enterprises or for specific purposes. They shall not be utilized otherwise unless Customs approval is obtained and duties duly paid.

第五十八条   本法第五十六条、第五十七条第一款规定范围以外的临时减征或者免征关税，由国务院决定。

Article 58 The State Council shall decide the temporary reduction or exemption of Customs duties which fall under Articles 56 and 57 (1) of this Law.

第五十九条   暂时进口或者暂时出口的货物，以及特准进口的保税货物，在货物收发货人向海关缴纳相当于税款的保证金或者提供担保后，准予暂时免纳关税。

Article 59 Temporary duty exemption shall be granted for temporarily imported or temporarily exported goods and bonded goods imported by special permission after the consignee or the consignor of the goods pays a security deposit to the Customs for an amount equal to the duties payable, or provides a guarantee.

第六十条   进出口货物的纳税义务人，应当自海关填发税款缴款书之日起十五日内缴纳税款；逾期缴纳的，由海关征收滞纳金。纳税义务人、担保人超过三个月仍未缴纳的，经直属海关关长或者其授权的隶属海关关长批准，海关可以采取下列强制措施：

Article 60 The person obligated to pay Customs duties for import or export goods shall pay the duties within 15 days from the date the Customs issues the memorandum of payment. If the person fails to do so within the time limit, a fee for delayed payment shall be imposed by the Customs. Where the person obliged to pay Customs duties or the guarantor delays payment in excess of three (3) months, Customs may adopt any of the following coercive measures subject to the approval of the head of a directly administered Customs office or the head of an authorised subordinate Customs office:

（一）书面通知其开户银行或者其他金融机构从其存款中扣缴税款；

1. notify in writing the bank where the person or bondsman concerned has an account or other financial institution to deduct the amount of duties due from his deposits;

（二）将应税货物依法变卖，以变卖所得抵缴税款；

(II) To sell off the dutiable goods in accordance with law to offset the duties payable with the proceeds; and

（三）扣留并依法变卖其价值相当于应纳税款的货物或者其他财产，以变卖所得抵缴税款。

(III) to detain and sell off in accordance with law the goods or other property of the person or bondsman concerned to the tune of the duties payable to offset the duties with the proceeds;

海关采取强制措施时，对前款所列纳税义务人、担保人未缴纳的滞纳金同时强制执行。

While taking enforcement measures, the Customs shall, by compulsory means, make the obligatory duty payer or the bondsman who fails to pay the fine for delayed payment of duties or provision of bond do so.

进出境物品的纳税义务人，应当在物品放行前缴纳税款。

The person obligated to pay duty for inward or outward articles shall do so prior to release of the articles.

第六十一条   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纳税担保的，经直属海关关长或者其授权的隶属海关关长批准，海关可以采取下列税收保全措施：

Article 61 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 for paying duties, the customs may, upon approval of the director of the customs office directly under the General Administration of Customs or the director of a subordinate customs office authorized thereby, take the following tax preservation measures:

（一）书面通知纳税义务人开户银行或者其他金融机构暂停支付纳税义务人相当于应纳税款的存款；

1. Notify in writing any banks or other financial institutions where the person or legal entity responsible for paying the Customs duty has an account to suspend payments to said payer of a value equal to the duties due;

（二）扣留纳税义务人价值相当于应纳税款的货物或者其他财产。

(II) to detain the goods or other property of the duty payer equal to the value of the duties payable.

纳税义务人在规定的纳税期限内缴纳税款的，海关必须立即解除税收保全措施；期限届满仍未缴纳税款的，经直属海关关长或者其授权的隶属海关关长批准，海关可以书面通知纳税义务人开户银行或者其他金融机构从其暂停支付的存款中扣缴税款，或者依法变卖所扣留的货物或者其他财产，以变卖所得抵缴税款。

Where the person obliged to pay Customs duties pays the duties within the stipulated time limit for payment of duties, Customs must immediately lift the tax preservation measures; where the time limit expires and duties have still not been paid, Customs may notify in writing the bank where the person obliged to pay duties has opened an account or some other financial institution to deduct the amount of duties payable from their suspended account, or sell off the detained goods or some other property in accordance with law and use the proceeds of the sale to pay the balance of the duties, subject to the approval of the head of the directly administered Customs office or the head of the authorised subordinate Customs office.

采取税收保全措施不当，或者纳税义务人在规定期限内已缴纳税款，海关未立即解除税收保全措施，致使纳税义务人的合法权益受到损失的，海关应当依法承担赔偿责任。

If there is any loss to the lawful rights and interests of the person or legal entity responsible for paying the Customs duty, either because of inappropriate suspension measures or because of delayed revocation of such measures after the payment of duties by said payer within the time limit, the Customs shall pay compensation.

第六十二条   进出口货物、进出境物品放行后，海关发现少征或者漏征税款，应当自缴纳税款或者货物、物品放行之日起一年内，向纳税义务人补征。因纳税义务人违反规定而造成的少征或者漏征，海关在三年以内可以追征。

Article 62 Where the Customs finds that the duties are short-levied or not levied on a consignment of import or export goods or on an inward or outward article after its release, it shall collect the money payable from the obligatory Customs duty payer within one year of the previous duty payment or the release of the item. If the short-levied or non-levied duties are attributable to the duty payer's violation of the Customs regulations, the Customs may collect the unpaid amount from him within three years.

第六十三条   海关多征的税款，海关发现后应当立即退还；纳税义务人自缴纳税款之日起一年内，可以要求海关退还。

Article 63 Where the duties are over-levied, the Customs, upon discovery, shall refund the money without delay. The duty payer may ask the Customs for refunding within one year of the date of duty payment.

第六十四条   纳税义务人同海关发生纳税争议时，应当缴纳税款，并可以依法申请行政复议；对复议决定仍不服的，可以依法向人民法院提起诉讼。

Article 64 When the person or legal entity responsible for paying the Customs duty is involved in a dispute over duty payment with the Customs, it shall pay the duties and may apply for an administrative reconsideration of the case in accordance with law. If it does not agree with the decision, it may file a lawsuit at the People's Court in accordance with law.

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 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 customs.

第六章 海关事务担保

Chapter 6 Customs Bond

第六十六条   在确定货物的商品归类、估价和提供有效报关单证或者办结其他海关手续前，收发货人要求放行货物的，海关应当在其提供与其依法应当履行的法律义务相适应的担保后放行。法律、行政法规规定可以免除担保的除外。

Article 66 If, before the classification of the goods is determined, their value is assessed, effective declaration documents are presented or other Customs formalities are completed, the consignee or consigner asks the Customs to release the goods, the Customs shall release the goods after the consignee or consigner provides a bond which is commensurate with the legal obligation he is required to perform according to law. The case may be exempted from guarantee according to the laws and administrative regulations.

法律、行政法规对履行海关义务的担保另有规定的，从其规定。

Where it is otherwise stipulated in laws and administrative regulations with respect to the bond for the obligation of completing Customs formalities, the provisions there shall prevail.

国家对进出境货物、物品有限制性规定，应当提供许可证件而不能提供的，以及法律、行政法规规定不得担保的其他情形，海关不得办理担保放行。

Where the importation or exportation of goods or articles is restricted by State regulations or the license required cannot be presented, or in other cases where bond is not allowed according to the laws and administrative regulations, the Customs may not release the goods or articles against any bond.

第六十七条   具有履行海关事务担保能力的法人、其他组织或者公民，可以成为担保人。法律规定不得为担保人的除外。

Article 67 Any legal person, other organization or citizen that is capable of fulfilling a Customs bond may become a guarantor. Except where the law requires that it should not be a guarantor.

第六十八条   担保人可以以下列财产、权利提供担保：

Article 68 A bondsman may offer bond with the following property and rights:

（一）人民币、可自由兑换货币；

1. Renminbi (RMB) and freely convertible currencies;

（二）汇票、本票、支票、债券、存单；

2. bills of exchange, promissory notes, checks, bonds and certificates of deposit;

（三）银行或者非银行金融机构的保函；

(III) letter of guarantee from a bank or a non-bank financial institution; and

（四）海关依法认可的其他财产、权利。

(IV) other property and rights legally recognized by the Customs.

第六十九条   担保人应当在担保期限内承担担保责任。担保人履行担保责任的，不免除被担保人应当办理有关海关手续的义务。

Article 69 A guarantor shall bear guarantee liability during the guarantee period. Where a guarantor assumes liability for the guarantee, the guaranteed shall not be exempted from his or her obligation from going through the relevant Customs formalities.

第七十条   海关事务担保管理办法，由国务院规定。

Article 70 Administrative measures for Customs guarantees shall be formulated by the State Council.

第七章 执法监督

Chapter 7 Supervision over Law Enforcement

第七十一条   海关履行职责，必须遵守法律，维护国家利益，依照法定职权和法定程序严格执法，接受监督。

Article 71 The Customs shall carry out its responsibilities in accordance with law in order to safeguard State interests. It shall enforce law in accordance with its legal mandate and legal procedures and shall accept supervision and control.

第七十二条   海关工作人员必须秉公执法，廉洁自律，忠于职守，文明服务，不得有下列行为：

Article 72 Customs personnel shall enforce the law impartially, be upright and self-disciplined, be devoted to their duties, and render services in a civilized manner. The following behavior is prohibited:

（一）包庇、纵容走私或者与他人串通进行走私；

1. covering up, conniving or colluding with others in smuggling;

（二）非法限制他人人身自由，非法检查他人身体、住所或者场所，非法检查、扣留进出境运输工具、货物、物品；

2. to illegally restrict others' personal freedom, search the body, domiciles or places of others, inspect or detain inward or outward means of transport, goods or articles;

（三）利用职权为自己或者他人谋取私利；

(III) To seek personal gains for himself or for others by taking advantage of his position;

（四）索取、收受贿赂；

(IV) to extort or accept bribes;

（五）泄露国家秘密、商业秘密和海关工作秘密；

(V) to divulge State, commercial or Customs secrets;

（六）滥用职权，故意刁难，拖延监管、查验；

(VI) to abuse their powers, intentionally create difficulties in or procrastinate the control and inspection process;

（七）购买、私分、占用没收的走私货物、物品；

(VII) to purchase, divide up among themselves or appropriate confiscated smuggled goods or articles;

（八）参与或者变相参与营利性经营活动；

(VIII) to participate in, or do so in disguised form, profit-making business;

（九）违反法定程序或者超越权限执行职务；

(IX) to perform their duties in violation of legal procedures or beyond the limits of their powers; or

（十）其他违法行为。

10. other illegal acts.

第七十三条   海关应当根据依法履行职责的需要，加强队伍建设，使海关工作人员具有良好的政治、业务素质。

Article 73 Customs shall build up a strong contingent of staff and bring about a good quality of political and professional work by Customs personnel according to the requirements for the performance of their duties in accordance with law.

海关专业人员应当具有法律和相关专业知识，符合海关规定的专业岗位任职要求。

The Customs personnel shall have legal and relevant professional knowledge and meet the job requirements set by the Customs for professional posts.

海关招收工作人员应当按照国家规定，公开考试，严格考核，择优录用。

When recruiting staff, the Customs shall, in accordance with State regulations, hold examinations openly, make strict assessment and employ those who pass the examinations.

海关应当有计划地对其工作人员进行政治思想、法制、海关业务培训和考核。海关工作人员必须定期接受培训和考核，经考核不合格的，不得继续上岗执行职务。

The Customs shall make plans for conducting training among its officers in respect of political and ideological education, the legal system and the work of the Customs. The Customs officers shall be trained and assessed regularly; those who are proved disqualified by assessment shall discontinue performing their duties at their posts.

第七十四条   海关总署应当实行海关关长定期交流制度。

Article 74 The General Customs shall adopt a regular rotation regime for the directors of the Customs.

海关关长定期向上一级海关述职，如实陈述其执行职务情况。海关总署应当定期对直属海关关长进行考核，直属海关应当定期对隶属海关关长进行考核。

The directors of the Customs at lower levels shall report to the directors of the Customs at the next higher level on their work, giving a truthful statement of their performance of duties. The General Customs Administration shall make regular assessment of the directors of the Customs offices directly under it, and the latter shall do the same with regard to the directors of the Customs offices subordinate to them.

第七十五条   海关及其工作人员的行政执法活动，依法接受监察机关的监督；缉私警察进行侦查活动，依法接受人民检察院的监督。

Article 75 The administrative law-enforcement activities of the Customs and its personnel shall be supervised by the supervision authority. The investigation activities of the anti-smuggling police shall be supervised by the People's Procuratorate.

第七十六条   审计机关依法对海关的财政收支进行审计监督，对海关办理的与国家财政收支有关的事项，有权进行专项审计调查。

Article 76 The audit authority shall conduct audits of Customs offices’ financial income and payments and shall have the right to conduct special audits of activities of the Customs which are related to State finance.

第七十七条   上级海关应当对下级海关的执法活动依法进行监督。上级海关认为下级海关作出的处理或者决定不适当的，可以依法予以变更或者撤销。

Article 77 The Customs office of a higher level shall supervise the law enforcement of that of a lower level. The Customs office of a higher level may change or revoke the decisions made by that of a lower level which it considers inappropriate.

第七十八条   海关应当依照本法和其他有关法律、行政法规的规定，建立健全内部监督制度，对其工作人员执行法律、行政法规和遵守纪律的情况，进行监督检查。

Article 78 The Customs shall establish an interior supervision and control system in accordance with this Law and other related law and administrative regulations to keep control over law-enforcement and ensure its personnel abide by Customs discipline.

第七十九条   海关内部负责审单、查验、放行、稽查和调查等主要岗位的职责权限应当明确，并相互分离、相互制约。

Article 79 The Customs offices’ departments responsible for the examination of documents, examination of goods, clearance, and investigation shall have clearly-defined spheres of power, execute their functions separately, and check and balance each other.

第八十条   任何单位和个人均有权对海关及其工作人员的违法、违纪行为进行控告、检举。收到控告、检举的机关有权处理的，应当依法按照职责分工及时查处。收到控告、检举的机关和负责查处的机关应当为控告人、检举人保密。

Article 80. All units and individuals have the right to bring charges against, and report to the authorities, Customs and Customs personnel where they have engaged in illegal conduct and conduct in violation of discipline. Where the authority that receives such accusations and reports has the power to handle them, it shall, in accordance with law and the division of responsibilities, conduct investigation and handle them without delay. The authority that receives the accusations and reports and the authority that is responsible for investigating and handling them shall keep the accusers and reporters secret.

第八十一条   海关工作人员在调查处理违法案件时，遇有下列情形之一的，应当回避：

Article 81 When investigating illegal activities, the Customs personnel in question shall recuse themselves from the investigation in the following situations:

（一）是本案的当事人或者是当事人的近亲属；

1. where he is a party or a close relative of a party to the case;

（二）本人或者其近亲属与本案有利害关系；

2. He himself or any of his close relatives has an interest in the case; or

（三）与本案当事人有其他关系，可能影响案件公正处理的。

(III) He has some other relationship with a party to the case, which may affect the impartial handling of the case.

第八章 法律责任

Chapter 8 Legal Liabilities

第八十二条   违反本法及有关法律、行政法规，逃避海关监管，偷逃应纳税款、逃避国家有关进出境的禁止性或者限制性管理，有下列情形之一的，是走私行为：

Article 82 Any of the following acts of evasion of Customs control, Customs duties, and State import and export prohibited or restricted control in violation of this Law and other related laws and administrative regulations shall constitute an act of smuggling:

（一）运输、携带、邮寄国家禁止或者限制进出境货物、物品或者依法应当缴纳税款的货物、物品进出境的；

1. to transport, carry or send by post into or out of the territory goods or articles the importation or exportation of which is prohibited or restricted by the State or goods or articles for which duties are payable according to law;

（二）未经海关许可并且未缴纳应纳税款、交验有关许可证件，擅自将保税货物、特定减免税货物以及其他海关监管货物、物品、进境的境外运输工具，在境内销售的；

2. to sell within the territory, without Customs permission and without payment of the payable duties or without producing relevant licenses, bonded goods, goods listed for specific duty reduction or exemption and other goods, articles or inward foreign means of transport under Customs control; or

（三）有逃避海关监管，构成走私的其他行为的。

(III) to commit other acts by evading Customs control that constitute smuggling.

有前款所列行为之一，尚不构成犯罪的，由海关没收走私货物、物品及违法所得，可以并处罚款；专门或者多次用于掩护走私的货物、物品，专门或者多次用于走私的运输工具，予以没收，藏匿走私货物、物品的特制设备，责令拆毁或者没收。

Where any one of the acts listed in the preceding paragraph does not constitute a crime, Customs shall confiscate the smuggled goods, articles and illegal gains and a fine may be imposed. Customs shall confiscate the goods or articles that are specially or repeatedly used for shielding smuggling and the means of transport that are specially or repeatedly used for smuggling. Specially-made equipment used for concealing smuggled goods or articles shall be ordered to be demolished or confiscated.

有第一款所列行为之一，构成犯罪的，依法追究刑事责任。

Anyone who commits any of the acts listed in the first paragraph, which constitutes a crime, shall be investigated for criminal responsibility in accordance with law.

第八十三条   有下列行为之一的，按走私行为论处，依照本法第八十二条的规定处罚：

Article 83 Any of the following acts shall be dealt with as an act of smuggling and shall be punishable in accordance with the provisions of Article 82 of this Law:

（一）直接向走私人非法收购走私进口的货物、物品的；

1. to purchase directly and illegally from smugglers the goods or articles imported by smuggling; or

（二）在内海、领海、界河、界湖，船舶及所载人员运输、收购、贩卖国家禁止或者限制进出境的货物、物品，或者运输、收购、贩卖依法应当缴纳税款的货物，没有合法证明的。

(II) Transporting, purchasing, or selling goods or articles prohibited or restricted by the state to enter or exit the territory or transporting, purchasing, or selling goods that shall pay taxes according to law without legal certificates in inner sea, territorial waters, boundary rivers, boundary lakes, ships and the personnel carried by ships.

第八十四条   伪造、变造、买卖海关单证，与走私人通谋为走私人提供贷款、资金、帐号、发票、证明、海关单证，与走私人通谋为走私人提供运输、保管、邮寄或者其他方便，构成犯罪的，依法追究刑事责任；尚不构成犯罪的，由海关没收违法所得，并处罚款。

Article 84. Where Customs documents are forged, altered or purchased and sold, or where there is collaboration with and a provision for smugglers with loans, capital, account numbers, invoices, certificates or Customs documents, or where there is collaboration with and a provision for smugglers with transportation, storage, postage or other assistance, if the case constitutes a crime, criminal liability shall be pursued in accordance with law; where the case does not constitute a crime, Customs shall confiscate all illegal gains, and impose a fine.

第八十五条   个人携带、邮寄超过合理数量的自用物品进出境，未依法向海关申报的，责令补缴关税，可以处以罚款。

Article 85 Any individual who carries or sends by post articles for personal use into or out of the territory in a quantity exceeding the reasonable limit and fails to declare them to the Customs shall be made to pay the duties and a fine.

第八十六条   违反本法规定有下列行为之一的，可以处以罚款，有违法所得的，没收违法所得：

Article 86 A fine may be imposed for any of the following acts which violate the provisions of this Law and the illegal income, if any, shall be confiscated:

（一）运输工具不经设立海关的地点进出境的；

1. for a means of transport to enter or leave the territory at a place without a Customs office;

（二）不将进出境运输工具到达的时间、停留的地点或者更换的地点通知海关的；

2. to fail to inform the Customs of the arrival and departure time of a means of transport and the place where it will stay or any change of such a place;

（三）进出口货物、物品或者过境、转运、通运货物向海关申报不实的；

(III) to fail to declare truthfully to the Customs the import or export goods or the transit, transshipment or through goods;

（四）不按照规定接受海关对进出境运输工具、货物、物品进行检查、查验的；

(IV) to fail to accept, in accordance with relevant regulations, the checking and examination by the Customs of the means of transport, goods or articles entering or leaving the territory;

（五）进出境运输工具未经海关同意，擅自装卸进出境货物、物品或者上下进出境旅客的；

(V) for an inward or outward means of transport to load or unload inward or outward goods or articles, or embark or disembark passengers without Customs approval;

（六）在设立海关的地点停留的进出境运输工具未经海关同意，擅自驶离的；

(VI) for an inward or outward means of transport staying at a place with a Customs office to leave without Customs approval;

（七）进出境运输工具从一个设立海关的地点驶往另一个设立海关的地点，尚未办结海关手续又未经海关批准，中途擅自改驶境外或者境内未设立海关的地点的；

(VII) for an inward or outward means of transport en route from one place with a Customs office to another with a Customs office to move out of the territory or to a point in the territory where there is no Customs office without completing the clearance formalities and obtaining Customs approval;

（八）进出境运输工具，不符合海关监管要求或者未向海关办理手续，擅自兼营或者改营境内运输的；

(VIII) for an inward or outward means of transport to engage concurrently in or change to service within the territory in violation of the regulatory requirements of the Customs or without going through the formalities with the Customs;

（九）由于不可抗力的原因，进出境船舶和航空器被迫在未设立海关的地点停泊、降落或者在境内抛掷、起卸货物、物品，无正当理由，不向附近海关报告的；

(IX) for an inward or outward vessel or aircraft which, by force majeure, stops or lands at a place without a Customs office, or jettisons or discharges goods or articles in the territory to fail unjustifiably to report to the Customs authorities nearby;

（十）未经海关许可，擅自将海关监管货物开拆、提取、交付、发运、调换、改装、抵押、质押、留置、转让、更换标记、移作他用或者进行其他处置的；

(X) to open, pick up, deliver, forward, change, repack, mortgage, pledge, take lien of or transfer goods under Customs control, change the identification marks on such goods, use the goods for other purposes, or dispose of the goods by other means without Customs permission;

（十一）擅自开启或者损毁海关封志的；

11. to open or break seals affixed by the Customs without authorization;

（十二）经营海关监管货物的运输、储存、加工等业务，有关货物灭失或者有关记录不真实，不能提供正当理由的；

(XII) when responsible for the transportation, storage, processing or other acts involving the goods under the Customs control, unable to provide justifiable reasons for missing goods in question, or for giving false records.

（十三）有违反海关监管规定的其他行为的。

(XIII) other acts in violation of regulations over the Customs control.

第八十七条   海关准予从事有关业务的企业，违反本法有关规定的，由海关责令改正，可以给予警告，暂停其从事有关业务，直至撤销注册。

Article 87 The enterprises engaged in applicable business activity without the approval of the Customs, in violation of this Law, shall be ordered by the Customs to correct their wrongdoing and may receive warnings or have their business license suspended or revoked.

第八十八条   未经海关注册登记从事报关业务的，由海关予以取缔，没收违法所得，可以并处罚款。

Article 88 Where Customs declaration business is engaged in without Customs registration or without authorization, Customs shall impose a ban, confiscate the illegal gains, and may impose a fine.

第八十九条   报关企业非法代理他人报关或者超出其业务范围进行报关活动的，由海关责令改正，处以罚款；情节严重的，撤销其报关注册登记。

Article 89 Where customs clearing enterprises illegally act as agents for others for customs declarations, or exceed the scope of their business in carrying out customs declaration activities, the Customs shall issue an order for rectification and impose a fine; if the case is serious, their registration for Customs clearances shall be cancelled.

报关人员非法代理他人报关或者超出其业务范围进行报关活动的，由海关责令改正，处以罚款。

If customs clearing personnel illegally act as agents for others for customs declarations, or exceed the scope of their business in carrying out customs declaration activities, the Customs shall issue an order for rectification and impose a fine.

第九十条   进出口货物收发货人、报关企业向海关工作人员行贿的，由海关撤销其报关注册登记，并处以罚款；构成犯罪的，依法追究刑事责任，并不得重新注册登记为报关企业。

Article 90 Where consignees or consignors of import and export goods or Customs clearing enterprises offer a bribe to Customs personnel, Customs shall cancel their registration for Customs clearances, and impose a fine; where the act constitutes a crime, criminal liability shall be pursued in accordance with law, and the registration of Customs clearing enterprises must not be renewed.

报关人员向海关工作人员行贿的，处以罚款；构成犯罪的，依法追究刑事责任。

Where customs clearing personnel offer a bribe to customs personnel, a fine shall be imposed; where the act constitutes a crime, criminal liability shall be pursued in accordance with the law.

第九十一条   违反本法规定进出口侵犯中华人民共和国法律、行政法规保护的知识产权的货物的，由海关依法没收侵权货物，并处以罚款；构成犯罪的，依法追究刑事责任。

Article 91 Where goods are imported or exported which infringe upon intellectual property rights as protected by the laws and administrative regulations of the People's Republic of China in violation the provisions of this Law, the goods of infringement shall be confiscated by Customs in accordance with law, and a fine shall be imposed; where the act constitutes a crime, criminal liability shall be investigated in accordance with law.

第九十二条   海关依法扣留的货物、物品、运输工具，在人民法院判决或者海关处罚决定作出之前，不得处理。但是，危险品或者鲜活、易腐、易失效等不宜长期保存的货物、物品以及所有人申请先行变卖的货物、物品、运输工具，经直属海关关长或者其授权的隶属海关关长批准，可以先行依法变卖，变卖所得价款由海关保存，并通知其所有人。

Article 92 No goods, articles or means of transport detained by the Customs in accordance with law may be disposed of before the People's Court renders a judgment or the Customs makes a penalty decision. However, for dangerous or perishable goods and articles or goods with a short shelf-life, or in the event that the owner requests to sell the goods and articles or the means of transport, the director of the Customs office with direct jurisdiction or the authorized director of the Customs under it may authorize their early sale in accordance with law. The money from the sale shall be kept at the Customs, which shall inform the owner of the money.

人民法院判决没收或者海关决定没收的走私货物、物品、违法所得、走私运输工具、特制设备，由海关依法统一处理，所得价款和海关决定处以的罚款，全部上缴中央国库。

Smuggled goods, articles, illegal income, smuggling vehicles, or specially-made equipment confiscated by the People's Court or the Customs shall be disposed of by the Customs, which shall hand the money from the disposal together with the fines over to the State Treasury.

第九十三条   当事人逾期不履行海关的处罚决定又不申请复议或者向人民法院提起诉讼的，作出处罚决定的海关可以将其保证金抵缴或者将其被扣留的货物、物品、运输工具依法变价抵缴，也可以申请人民法院强制执行。

Article 93 If the party concerned refuses to carry out the Customs decision and fails to apply for a reconsideration of the case or file a suit in a People's Court within the time limit, the Customs making the decision of punishment may use the deposit of the party concerned to substitute for the penalty, or sell off the goods, articles or means of transport it has detained to substitute for the penalty, or ask the People's Court for a mandatory execution of the decision.

第九十四条   海关在查验进出境货物、物品时，损坏被查验的货物、物品的，应当赔偿实际损失。

Article 94 If the Customs causes damage to any inward or outward goods or articles while examining them, it shall make up for the actual loss from such damage.

第九十五条   海关违法扣留货物、物品、运输工具，致使当事人的合法权益受到损失的，应当依法承担赔偿责任。

Article 95. Where Customs illegally withholds goods, articles or means of transport, thereby causing a loss to the lawful rights and interests of a party concerned, it shall assume liability for compensation in accordance with law.

第九十六条   海关工作人员有本法第七十二条所列行为之一的，依法给予行政处分；有违法所得的，依法没收违法所得；构成犯罪的，依法追究刑事责任。

Article 96 Where Customs personnel commit any one of the acts listed in Article 72 of this Law, administrative penalties shall be imposed in accordance with law; where there are illegal gains, they shall be confiscated in accordance with law; where the act constitutes a crime, criminal liability shall be pursued in accordance with law.

第九十七条   海关的财政收支违反法律、行政法规规定的，由审计机关以及有关部门依照法律、行政法规的规定作出处理；对直接负责的主管人员和其他直接责任人员，依法给予行政处分；构成犯罪的，依法追究刑事责任。

Article 97 If the financial income and payments made by the Customs violates law or administrative regulations, the audit authority and other related departments shall make a decision in accordance with law and administrative regulations. The directly responsible officials and other personnel shall receive administrative sanctions or criminal charges in case of criminal activity.

第九十八条   未按照本法规定为控告人、检举人、举报人保密的，对直接负责的主管人员和其他直接责任人员，由所在单位或者有关单位依法给予行政处分。

Article 98 If the Customs does not keep confidential the identity of the person who raises the complaint or the disclosure, the directly responsible official and other personnel shall receive administrative sanctions by their units or other related units.

第九十九条   海关工作人员在调查处理违法案件时，未按照本法规定进行回避的，对直接负责的主管人员和其他直接责任人员，依法给予行政处分。

Article 99 When Customs personnel are investigating and dealing with cases of violations of the law and do not withdraw in accordance with the provisions of this Law, administrative penalties shall be imposed upon the personnel in charge who are directly responsible and other personnel who are directly liable in accordance with law.

第九章 附 则

Chapter 9 Supplementary Provisions

第一百条   本法下列用语的含义：

Article 100 Terms used in this Law are defined as follows:

直属海关，是指直接由海关总署领导，负责管理一定区域范围内的海关业务的海关；隶属海关，是指由直属海关领导，负责办理具体海关业务的海关。

The term "a Customs office directly under the control of the General Customs" refers to a Customs office which is responsible for administration of the Customs affairs in a certain area; while a Customs department under the control of a Customs office refers to a Customs office responsible for the administration of specific Customs affairs.

进出境运输工具，是指用以载运人员、货物、物品进出境的各种船舶、车辆、航空器和驮畜。

The term "inward and outward means of transport" means various types of vessels, vehicles, aircraft and pack-animals which enter or leave the territory carrying persons, goods or articles.

过境、转运和通运货物，是指由境外启运、通过中国境内继续运往境外的货物。其中，通过境内陆路运输的，称过境货物；在境内设立海关的地点换装运输工具，而不通过境内陆路运输的，称转运货物；由船舶、航空器载运进境并由原装运输工具载运出境的，称通运货物。

The term "transit, transshipment and through goods" means goods which come from a place outside Chinese territory and pass through Chinese territory en route to a place outside Chinese territory. Among them, "transit goods" are those which pass through the territory by land, "transshipment goods" are those which do not pass through the territory by land but are loaded on a different means of transport at a place with a Customs office, and "through goods" are those which are carried into and out of the territory by the same vessel or aircraft.

海关监管货物，是指本法第二十三条所列的进出口货物，过境、转运、通运货物，特定减免税货物，以及暂时进出口货物、保税货物和其他尚未办结海关手续的进出境货物。

The term "goods under Customs control" refers to import or export goods, transit goods, transshipment goods and through goods listed in Article 23 of this law, specific goods granted with duty reduction or exemption, temporarily imported or exported goods, bonded goods and other inward or outward goods for which Customs formalities have not been completed.

保税货物，是指经海关批准未办理纳税手续进境，在境内储存、加工、装配后复运出境的货物。

The term "bonded goods" means goods which have entered the territory by approval of the Customs as items for which no formalities have been performed in the way of duty payment and which will be reshipped out of the territory after being stored, processed or assembled in the territory.

海关监管区，是指设立海关的港口、车站、机场、国界孔道、国际邮件互换局（交换站）和其他有海关监管业务的场所，以及虽未设立海关，但是经国务院批准的进出境地点。

The term "Customs surveillance zone" means any seaport, railway or highway station, airport, border pass or international postal matter exchange station where there is a Customs office, any other place where Customs control is exercised, and any place without a Customs office which has been approved by the State Council as a point of entry into and exit from the territory.

第一百零一条   经济特区等特定地区同境内其他地区之间往来的运输工具、货物、物品的监管办法，由国务院另行规定。

Article 101 The State Council shall draw up rules governing control over the means of transport, goods and articles going between the Special Economic Zones and other specially designated areas and other parts of the territory.

第一百零二条   本法自1987年7月1日起施行。1951年4月18日中央人民政府公布的《中华人民共和国暂行海关法》同时废止。

Article 102 This Law shall go into effect on July 1, 1987. The Provisional Customs Law of the People's Republic of China promulgated by the Central People's Government on April 18, 1951 shall be annulled simultaneously.