Tariff Law of the People’s Republic of China

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Chapter I — General Provisions

Article 1 — This Law is enacted in accordance with the Constitution for the purposes of regulating the imposition and collection of tariffs, safeguarding fair competition in international trade, and promoting the development of foreign trade.

Article 2 — This Law shall apply to the imposition and collection of customs duties on goods imported into and exported from the customs territory of the People’s Republic of China.

Article 3 — Tariff matters shall be governed by this Law. The Customs Law of the People’s Republic of China, the Foreign Trade Law of the People’s Republic of China, and other relevant laws shall apply to matters not covered by this Law.

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Article 4 — The State Council shall be responsible for tariff administration. The General Administration of Customs shall be responsible for the collection of tariffs.

Article 5 — The state shall implement a tariff classification system and publish the Tariff Schedule of Import and Export Tariffs.

Article 6 — Customs shall collect tariffs in accordance with the law on imports and exports. No entity or individual may reduce, exempt, or refund tariffs without authorization from the state.

Chapter II — Tariff Types and Tariff Rates

Article 7 — Tariffs include import duties, export duties, and special tariffs. Import duties are levied on imported goods. Export duties are levied on exported goods as specified by the state.

Article 8 — Tariff rates shall be classified as MFN (Most-Favored-Nation) tariff rates, conventional tariff rates, preferential tariff rates, general tariff rates, and tariff-rate quota rates.

Article 9 — MFN tariff rates shall apply to imported goods originating from WTO members, countries or regions with which China has concluded bilateral trade agreements containing MFN provisions, and goods originating from within the customs territory of China.

Article 10 — Conventional tariff rates shall apply to imported goods originating from countries or regions with which China has concluded regional trade agreements containing tariff preference provisions.

Article 11 — Preferential tariff rates shall apply to imported goods originating from countries or regions that receive special preferential tariff treatment from China.

Article 12 — General tariff rates shall apply to imported goods originating from countries or regions not covered by Articles 9 through 11, and to imported goods whose origin is unknown.

Article 13 — Tariff-rate quota rates shall apply to imported goods subject to tariff-rate quota administration. Within the quota, lower tariff rates shall apply; above the quota, higher tariff rates may apply.

Article 14 — The state may, in accordance with international treaties or agreements, impose special tariffs including anti-dumping duties, countervailing duties, safeguard duties, and retaliatory tariffs on imported goods.

Article 15 — The tariff rates applicable to imported goods shall be those in effect on the date of customs declaration acceptance, unless otherwise provided by law.

Article 16 — The tariff rates applicable to exported goods shall be those in effect on the date of customs declaration acceptance, unless otherwise provided by law.

Chapter III — Dutiable Value

Article 17 — The dutiable value of imported goods shall be the transaction value of the goods, adjusted by freight, insurance premiums, and other related costs and fees incurred before the goods arrive at the place of importation within the customs territory of China.

Article 18 — The dutiable value of imported goods shall be determined in sequence using the following methods: (1) transaction value method; (2) transaction value of identical goods; (3) transaction value of similar goods; (4) deductive value method; (5) computed value method; (6) reasonable method.

Article 19 — The dutiable value of exported goods shall be the transaction value of the goods, being the total price actually paid or payable by the buyer, adjusted by freight, insurance premiums, and other related costs and fees incurred before the goods leave the customs territory of China.

Article 20 — Customs shall have the authority to examine and determine the authenticity and accuracy of the declared dutiable value. Taxpayers shall provide relevant documentation to substantiate their declared

dutiable value.

Article 21 — When Customs has reasonable grounds to doubt the truthfulness or accuracy of the declared price, and the taxpayer cannot provide sufficient evidence, Customs may determine the dutiable value using the methods specified in Article 18.

Article 22 — The exchange rate used for conversion of foreign currency into Renminbi for customs valuation purposes shall be the benchmark exchange rate published by the People's Bank of China, or the exchange rate recognized by Customs.

Chapter IV — Rules of Origin

Article 23 — The origin of imported goods shall be determined in accordance with the rules of origin established by the state. Goods shall be classified as wholly obtained or substantially transformed.

Article 24 — Wholly obtained goods are goods that are entirely grown, extracted, harvested, born and raised, caught, hunted, or manufactured in a single country or region.

Article 25 — Goods whose production involves two or more countries or regions shall be deemed to originate in the country or region where the last substantial transformation was carried out.

Article 26 — Preferential rules of origin may be established under free trade agreements or other preferential trade arrangements to which China is a party.

Article 27 — Taxpayers shall provide certificates of origin or declarations of origin when claiming preferential tariff treatment. Customs may verify the authenticity of such documentation.

Article 28 — Where the origin of imported goods cannot be determined, general tariff rates shall apply.

Chapter V — Duty Reduction, Exemption and Refund

Article 29 — The State Council shall formulate specific measures for tariff reduction, exemption, and refund. Tariff reduction and exemption shall apply to goods specified by law, goods under international treaties, goods temporarily imported, and other categories specified by the state.

Article 30 — Goods imported for specific purposes such as scientific research, education, and charitable donations may be eligible for tariff reduction or exemption, subject to approval.

Article 31 — Tariffs that have been overpaid may be refunded upon application by the taxpayer within one year from the date of payment, if Customs verifies the overpayment.

Article 32 — Tariffs that have been underpaid shall be recovered by Customs. Customs may recover underpaid duties within three years from the date of payment.

Article 33 — Where imported goods are re-exported due to quality or specification non-conformity, or exported goods are re-imported for the same reason, the tariffs paid may be refunded upon application within one year.

Article 34 — Goods damaged, destroyed, or lost during Customs supervision may be eligible for tariff reduction, exemption, or refund upon verification by Customs.

Article 35 — The state may, in accordance with economic development needs and international trade conditions, temporarily adjust tariff rates or implement tariff concession measures.

Chapter VI — Procedures for Tariff Collection

Article 36 — Taxpayers shall declare goods truthfully to Customs, submit required documents, and pay tariffs within the prescribed time limit.

Article 37 — Customs shall examine declarations, determine the applicable tariff rate and dutiable value, calculate the amount of tariff payable, and issue a tariff payment notice.

Article 38 — Taxpayers shall pay tariffs within 15 days from the date of issuance of the tariff payment notice. A late payment surcharge of 0.05% of the overdue amount per day shall apply.

Article 39 — Taxpayers may apply for deferred payment of tariffs in accordance with state provisions, subject to Customs approval and the provision of security.

Article 40 — Taxpayers who disagree with Customs tariff decisions may apply for administrative reconsideration in accordance with the Administrative Reconsideration Law, and may file an administrative lawsuit in accordance with the Administrative Litigation Law.

Article 41 — Customs may take enforcement measures, including the detention of goods and the freezing of bank accounts, against taxpayers who fail to pay tariffs within the prescribed time limit.

Article 42 — Taxpayers may voluntarily disclose errors in their tariff declarations to Customs. Penalties may be reduced or exempted for voluntary disclosures before Customs initiates an investigation.

Article 43 — The limitation period for Customs to recover unpaid tariffs is three years from the date of payment. Under special circumstances, this period may be extended.

Chapter VII — Legal Liability

Article 44 — Taxpayers who evade tariffs through false declarations, concealment, deception, or other illegal means shall be subject to penalties in accordance with this Law and the Customs Law.

Article 45 — Taxpayers who violate customs regulations on tariff administration without constituting smuggling shall be subject to administrative penalties.

Article 46 — Where an enterprise or individual violates this Law and the circumstances constitute a crime, criminal liability shall be pursued in accordance with law.

Article 47 — Customs officers who abuse their authority, neglect their duties, or engage in malpractice for personal gain in the course of tariff collection shall be subject to disciplinary sanctions; where a crime is constituted, criminal liability shall be pursued.

Chapter VIII — Supplementary Provisions

Article 48 — Tariff collection measures for articles entering or leaving the customs territory carried by individuals or sent by post shall be separately prescribed by the State Council.

Article 49 — Tariff matters relating to bonded zones, export processing zones, and other special customs supervision zones shall be governed by the relevant provisions of the state.

Article 50 — This Law shall come into effect on December 1, 2024. The Regulations of the People’s Republic of China on Import and Export Tariffs shall be repealed simultaneously.

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