Administrative Measures for the Credit Management of Enterprises Registered and Filed with Customs of China (the PRC)

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Unofficial English translation prepared for reference only. The official Chinese text prevails.

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Chapter I — General Provisions

Article 1 — For the purpose of standardizing the credit management of enterprises registered and filed with customs, building a new credit-based regulatory mechanism, advancing the construction of the social credit system, and promoting trade security and facilitation, these Measures are formulated in accordance with the Customs Law of the People’s Republic of China, the Regulations of the People’s Republic of China on Customs External Audits, the Interim Regulations on Enterprise Information Publication, the Regulations on Optimizing the Business Environment, and other relevant laws and administrative regulations.

Article 2 — These Measures apply to the collection, publication, and repair of credit information of enterprises registered and filed with customs (hereinafter referred to as “enterprises”) and their relevant personnel, and the determination and management of the credit status of enterprises.

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Article 3 — Customs shall implement credit management of enterprises in accordance with the principles of facilitating the honest and law-abiding, punishing the dishonest and unlawful, acting in accordance with laws and regulations, and being fair and open.

Article 4 — Customs enterprise credit grades shall, according to credit status, be divided into advanced certified enterprises, certified enterprises, ordinary enterprises, dishonest enterprises, and seriously dishonest enterprises.

Article 5 — Customs shall establish a customs-enterprise cooperation mechanism and provide enterprises with credit cultivation services to help enterprises strengthen their awareness of honesty and law-abiding conduct and improve their level of honest operation.

Article 6 — Customs shall, in accordance with the relevant requirements of the national social credit system construction, implement joint incentives for trustworthiness and joint punishment for dishonesty with the relevant departments of the State, and establish a mechanism for sharing enterprise credit information.

Article 7 — Customs shall, in accordance with the relevant requirements of the national social credit system construction, implement credit repair of enterprise dishonesty information.

Article 8 — Advanced certified enterprises and certified enterprises are China's "Authorized Economic Operators" (AEO). Chinese customs shall, in accordance with relevant international treaties and agreements and these Measures, carry out AEO mutual recognition cooperation with the customs of other countries or regions, and grant mutually recognized enterprises relevant facilitation measures.

Article 9 — Customs shall establish an enterprise credit management system and use information technology to enhance the level of customs enterprise credit management.

Chapter II — Collection and Publication of Credit Information

Article 10 — Customs may collect the following information reflecting the credit status of enterprises:

(1) enterprise registration and filing information and basic information of enterprise-related personnel;

(2) enterprise import and export and import- and export-related business information;

(3) enterprise administrative licensing information;

(4) administrative penalty and criminal penalty information of enterprises and their relevant personnel;

(5) information on joint incentives and joint punishment implemented by customs and the relevant departments of the State;

(6) AEO mutual recognition information; and

(7) other relevant information reflecting the credit status of enterprises.

Article 11 — Enterprises shall submit credit information annual reports in accordance with the relevant provisions of the General Administration of Customs.

Article 12 — Customs shall promptly publish the following credit information and announce the methods of inquiry:

(1) enterprise registration and filing information with customs;

(2) the results of customs determination of enterprise credit grades;

(3) customs administrative licensing information of enterprises;

(4) customs administrative penalty information of enterprises;

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(5) information on joint incentives and joint punishment implemented by customs and the relevant departments of the State; and

(6) other information that shall be published in accordance with the law.

Where published credit information involves state secrets, national security, public interests, commercial secrets, or personal privacy, it shall be handled in accordance with the provisions of laws and administrative regulations.

Article 13 — Where a natural person, legal person, or unincorporated organization objects to the credit information published by customs, it may file a complaint with customs and provide relevant materials or supporting evidence.

Customs shall reply to the complainant within the prescribed time limit. Where the grounds of the objection raised by the natural person, legal person, or unincorporated organization are valid, customs shall adopt them.

Chapter III — Standards for Determination of Enterprise Credit Grades

Article 14 — The standards for advanced certified enterprises and certified enterprises include internal control, financial status, law-abiding compliance, and trade security, and the specific standards shall be separately formulated and published by the General Administration of Customs.

Article 15 — Customs shall determine an enterprise to be a dishonest enterprise under any of the following circumstances:

(1) it violates customs-related laws and administrative regulations and is held criminally liable by a judicial organ in accordance with the law;

(2) it commits smuggling or deliberately violates the Export Control Law and is subject to an administrative penalty by customs;

(3) the number of administrative penalties imposed by customs for violations of customs supervision regulations within one year exceeds one-thousandth of the total number of customs declaration-related documents of the previous year, and the cumulative amount of administrative penalties exceeds one million yuan, except where the cumulative penalty amount does not exceed one percent of the total import and export value of the previous year;

where the number of customs declaration-related documents of the previous year cannot be calculated, the cumulative amount of administrative penalties imposed by customs for violations of customs supervision regulations within one year exceeds one million yuan;

(4) the number of administrative penalties imposed by customs within one year for violations of customs supervision regulations in the course of customs agency business exceeds one-thousandth of the total number of customs declaration-related documents of the customs agency business of the previous year, and the cumulative amount of administrative penalties exceeds five hundred thousand yuan;

where the number of customs declaration-related documents of the previous year cannot be calculated, the cumulative amount of administrative penalties imposed by customs within one year for violations of customs supervision regulations in the course of customs agency business exceeds five hundred thousand yuan;

(5) it is subject to an administrative penalty by customs revoking its license or prohibiting it from engaging in customs declaration business;

(6) it fails to pay taxes for more than three months after the expiry of the payment period;

(7) it fails to pay fines, confiscated illegal gains, and the equivalent value of recovered smuggled goods or articles for more than six months after the expiry of the payment period, and the amount exceeds ten

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thousand yuan;

(8) it resists or obstructs customs officers in the lawful performance of their duties and is penalized in accordance with the law;

(9) it bribes customs officers and is fined or held criminally liable in accordance with the law; or

(10) other circumstances prescribed by laws, administrative regulations, and customs rules.

Article 16 — Where the illegal conduct of a dishonest enterprise is serious, customs shall determine it to be a seriously dishonest enterprise, simultaneously place it on the list of seriously dishonest entities in the field of import and export customs supervision, and implement joint punishment in accordance with the provisions of laws, administrative regulations, and relevant State policy documents.

When determining whether illegal conduct is serious, customs shall consider whether it seriously endangers the health and life safety of the people or seriously undermines fair market competition order or normal social order, or whether there are circumstances such as refusal to perform statutory obligations that seriously affect the credibility of administrative organs, and shall take comprehensive account of factors such as subjective malice, the type of penalty, the amount of fines and confiscations, and social impact.

Article 17 — Where an enterprise has not been determined by customs to be an advanced certified enterprise, certified enterprise, dishonest enterprise, or seriously dishonest enterprise, customs shall administer it as an ordinary enterprise.

Chapter IV — Procedures for Determination of Enterprise Credit Grades and Management Measures

Article 18 — An enterprise applying to become an advanced certified enterprise or certified enterprise shall submit a written application to customs and submit relevant materials in accordance with customs requirements.

Article 19 — Customs shall, in accordance with the standards for advanced certified enterprises or certified enterprises, examine the application and relevant materials submitted by the enterprise, and conduct on-site certification of the enterprise.

Certification shall be carried out by customs officers with professional qualifications for enterprise certification.

Article 20 — Customs shall conduct certification and make a decision within 90 days from the date of receipt of the application. Under special circumstances, the customs certification period may be extended by 30 days.

Where an enterprise is subject to external audit or verification by customs during the certification period, or a case is filed for investigation by customs on suspicion of illegality, the time for the relevant audit, verification, and investigation may be excluded from the certification period.

Article 21 — Upon certification, customs shall issue an advanced certified enterprise certificate to an enterprise meeting the standards for advanced certified enterprises; issue a certified enterprise certificate to an enterprise meeting the standards for certified enterprises; and issue a certification-failure decision to an enterprise that fails to meet the standards.

Article 22 — Customs shall conduct a re-examination of advanced certified enterprises every five years, and conduct re-examination of certified enterprises based on the results of enterprise credit assessment.

Where customs discovers that the credit status of an advanced certified enterprise or certified enterprise is abnormal, it may conduct irregular re-examination of the enterprise.

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Article 23 — When conducting re-examination, customs shall notify the enterprise in advance and implement it with reference to the certification procedures. Where the conditions prescribed by customs are met, the re-examination procedures may be simplified.

Article 24 — Upon re-examination, where the enterprise meets the standards of its original grade, customs shall issue a re-examination-pass decision; where it does not meet the standards, customs shall handle the matter in accordance with the following provisions:

(1) where no circumstances prescribed in Article 15 or Article 16 of these Measures are found, the enterprise shall be notified in writing that it may apply for rectification in accordance with regulations;

(2) where the enterprise fails to apply for rectification in accordance with regulations or still fails to pass the re-examination after rectification, a re-examination-failure decision shall be issued, the enterprise credit grade shall be adjusted, and the advanced certified enterprise or certified enterprise certificate shall be revoked; or

(3) where circumstances prescribed in Article 15 or Article 16 of these Measures are found, the enterprise credit grade shall be adjusted, and the advanced certified enterprise or certified enterprise certificate shall be revoked.

Where an advanced certified enterprise does not meet the standards for advanced certified enterprises but meets the standards for certified enterprises, it shall be determined to be a certified enterprise.

Where, during the re-examination period, an enterprise applies to abandon the advanced certified enterprise or certified enterprise management, customs shall issue a re-examination-failure decision, adjust the enterprise credit grade, and revoke the advanced certified enterprise or certified enterprise certificate.

Article 25 — Where an advanced certified enterprise or certified enterprise is adjusted by customs to an ordinary enterprise, it shall not file a certification application within one year.

A dishonest enterprise or seriously dishonest enterprise shall not file a certification application; where it is adjusted by customs to an ordinary enterprise, it shall not file a certification application within one year.

Article 26 — Customs may entrust social intermediary institutions to issue professional conclusions on issues related to enterprise certification and re-examination.

Professional conclusions issued by social intermediary institutions entrusted by an enterprise on issues related to enterprise certification and re-examination may serve as a reference basis for customs certification and re-examination.

Article 27 — Before making a decision to determine an enterprise as a dishonest enterprise or seriously dishonest enterprise, customs shall notify the enterprise in writing of the grounds and basis for the proposed decision and its rights to make statements and defenses in accordance with the law.

Where an enterprise is determined to be a seriously dishonest enterprise and simultaneously placed on the list of seriously dishonest entities in the field of import and export customs supervision, the enterprise shall also be notified of the punitive measure reminders, removal conditions, removal procedures, and remedies.

Article 28 — Where an enterprise makes statements or defenses against a proposed customs decision to determine it as a dishonest enterprise or seriously dishonest enterprise or to place it on the list of seriously dishonest entities in the field of import and export customs supervision, it shall submit them in writing to customs within five working days from the date of receipt of the written notice; failure to do so within the time limit shall be deemed a waiver of the rights to make statements and defenses.

Customs shall conduct verification within 20 days, and where the grounds raised by the enterprise are valid, customs shall adopt them.

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Article 29 — Where a dishonest enterprise rectifies its dishonest conduct, eliminates the adverse effects, and meets the following conditions, it may apply to customs in writing for adjustment of its credit grade:

(1) it has been determined to be a dishonest enterprise for six full months due to the circumstances prescribed in items (3) and (4) of Article 15 of these Measures; or

(2) it has been determined to be a dishonest enterprise for three full months due to the circumstances prescribed in items (6) and (7) of Article 15 of these Measures.

Where a dishonest enterprise has not been subject to any circumstance prescribed in Article 15 or Article 16 of these Measures within one year, customs shall administer it as an ordinary enterprise.

Article 30 — Where a seriously dishonest enterprise rectifies its seriously dishonest conduct, eliminates the adverse effects, and has been determined to be a seriously dishonest enterprise for one full year, it may apply to customs in writing for adjustment of its credit grade. Where it meets the requirements and customs approves, it shall be determined to be a dishonest enterprise and shall not be adjusted to an ordinary enterprise within one year.

Where an enterprise has been determined to be a seriously dishonest enterprise for three full years, customs shall re-determine its credit grade based on its credit status.

Where customs adjusts the credit grade of a seriously dishonest enterprise in accordance with the preceding two paragraphs, it shall simultaneously remove it from the list of seriously dishonest entities in the field of import and export customs supervision.

Article 31 — Where an enterprise applies for adjustment of its credit grade in accordance with Article 29 or Article 30 of these Measures, it shall also simultaneously submit relevant supporting materials proving that it has performed its statutory obligations. However, under any of the following circumstances that has not yet been eliminated, customs shall not adjust the enterprise credit grade:

(1) the enterprise registration and filing information is untruthful;

(2) it fails to submit a credit information annual report in accordance with the relevant provisions; or

(3) it refuses to cooperate with customs supervision and on-site inspection.

Article 32 — Customs shall implement facilitation management measures for advanced certified enterprises and certified enterprises; implement ordinary management measures for ordinary enterprises; and implement strict management measures for dishonest enterprises and seriously dishonest enterprises.

Enterprise credit management measures shall be separately formulated and published by the General Administration of Customs.

Chapter V — Publication and Repair of Enterprise Dishonesty Information

Article 33 — Customs shall, in accordance with the requirements of the national social credit system construction, publish enterprise dishonesty information on the “Credit China” website.

Article 34 — Enterprise dishonesty information shall be divided into three categories: minor, general, and serious.

Minor dishonesty information includes warnings and circulars of criticism issued by customs to enterprises, and other administrative penalty information issued through simplified procedures.

Serious dishonesty information includes administrative penalty information on revocation of licenses, prohibition of engaging in customs declaration business, and administrative penalties for smuggling or deliberate violations of the Export Control Law, the list of seriously dishonest entities in the field of import and export customs supervision, and administrative penalty information related to placement on such list.

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Apart from minor dishonesty information and serious dishonesty information, other administrative penalty information issued by customs is general dishonesty information.

Article 35 — Customs shall not publish minor dishonesty information; the publication period for general dishonesty information is one year, and the publication period for serious dishonesty information is three years. The starting time of the publication period shall be determined in accordance with the provisions of the General Administration of Customs.

Upon the expiry of the publication period of enterprise dishonesty information, customs shall cease publication. Where laws, administrative regulations, and the national social credit system construction provide otherwise, such provisions shall prevail.

Article 36 — Where an enterprise rectifies its illegal conduct, eliminates the adverse effects, and meets the following conditions, it may apply to customs for repair of dishonesty information:

(1) the general dishonesty information has been published for three full months or the serious dishonesty information has been published for one full year;

(2) it makes a credit commitment; and

(3) other conditions prescribed by laws, administrative regulations, and the General Administration of Customs.

Article 37 — An enterprise applying for repair of dishonesty information shall submit the following materials in accordance with customs provisions:

(1) supporting materials proving rectification of the illegal conduct and elimination of the adverse effects;

(2) a credit commitment letter; and

(3) other materials prescribed by the General Administration of Customs.

Article 38 — Customs shall decide whether to accept the dishonesty information repair application within three working days from the date of receipt; where the application materials meet the requirements, it shall accept the application; where they do not, it shall notify the applicant and explain the reasons.

Customs shall make a repair decision within seven working days from the date of acceptance of the dishonesty information repair application; where the circumstances are complex, the period may be extended by ten working days.

Article 39 — After making a decision to approve repair of dishonesty information, customs shall cease publication of the relevant dishonesty information; where repair is not approved, it shall notify the applicant and explain the reasons. Where the applicant objects to the decision not to accept the dishonesty information repair application or the decision not to repair, it may file a complaint with customs.

Article 40 — Where laws, administrative regulations, and policy documents of the CPC Central Committee and the State Council explicitly provide that repair is not permitted, customs shall not repair the dishonesty information.

Chapter VI — Supplementary Provisions

Article 41 — Where customs needs to implement credit management of enterprises that are not registered or filed with customs but are directly related to import and export business, these Measures shall apply mutatis mutandis.

Article 42 — The credit management of overseas enterprises such as overseas manufacturers of imported food registered with customs and overseas production, processing, and storage entities of imported animal and plant products shall be separately prescribed by the General Administration of Customs.

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Article 43 — Criminal offenses serving as the basis for determining enterprise credit status shall be determined based on the time when the relevant legal documents of the judicial organs take effect.

Customs administrative penalties serving as the basis for determining enterprise credit status shall be determined based on the time when the customs administrative penalty decision is issued.

The penalty amount serving as the basis for determining enterprise credit status includes the sum of fines imposed by customs, confiscated illegal gains, and the value of confiscated goods or articles.

Article 44 — The following circumstances shall not be recorded as the basis for customs determination of enterprise credit grades:

(1) warnings and circulars of criticism issued by customs to enterprises;

(2) administrative penalties issued by customs through simplified procedures; and

(3) other circumstances prescribed by the General Administration of Customs.

Article 45 — Legal documents issued by customs in credit management work shall be served on enterprises and shall take effect from the date of service.

Article 46 — For the purposes of these Measures, the meanings of the following terms are:

“Enterprise-related personnel” means the legal representative, principal responsible persons, financial responsible persons, customs affairs responsible persons, and customs declaration personnel of an enterprise.

“Customs declaration-related documents” means documents such as customs declaration forms, inbound and outbound filing lists, inbound and outbound means of transport manifests, and transit goods transport declaration forms.

Article 47 — These Measures shall be interpreted by the General Administration of Customs.

Article 48 — These Measures shall take effect on April 1, 2026. The Administrative Measures for the Credit Management of Enterprises Registered and Filed with Customs of the People’s Republic of China promulgated by GAC Order No. 251 on September 13, 2021 shall be repealed simultaneously.

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