

Interim Provisions on Import Taxes on Articles Carried into China by Foreign Resident Personnel of the PRC

Dan Young Business Consultancy — www.danyoungcpa.com

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Effective: April 1, 1999

Article 1 — These Provisions are formulated to implement the opening-up policy, strengthen foreign exchanges, and promote the development of foreign economic relations and trade.

Article 2 — These Provisions shall apply to the articles for personal use imported by resident personnel (hereinafter referred to as “resident personnel”), namely foreign citizens, overseas Chinese, and residents of Hong Kong, Macao and Taiwan (including their spouses and minor children living with them) who have been approved to enter China and have resided in China for more than one year, and who work for permanent offices (hereinafter referred to as “permanent offices”) established within China by overseas enterprises, news agencies, economic and trade institutions, cultural organizations and overseas legal persons approved by the competent authorities of the People’s Republic of China. Such personnel specifically refer to:

- (1) resident personnel of permanent offices in China of foreign enterprises and other economic, trade and cultural organizations;
- (2) resident personnel of permanent offices in China of foreign non-governmental economic, trade and cultural organizations;
- (3) resident correspondents of foreign news agencies permanently stationed in China;
- (4) foreign resident personnel of Chinese-foreign equity joint ventures, cooperative joint ventures and wholly foreign-owned enterprises in China;
- (5) foreign experts (including experts from Hong Kong, Macao and Taiwan regions) and overseas Chinese experts working in China on a long-term basis;
- (6) foreign students and overseas Chinese students studying in China on a long-term basis.

Article 3 — For the above six categories of resident personnel who have resided in China for more than one year (that is, whose work or study visa is valid for more than one year), home video cameras, cameras, portable radio-cassette recorders, portable laser disc players and portable computers for personal use that they carry into China on their first arrival during the validity period of their visas shall, upon review by the competent customs office at their place of residence, be exempt from import tax within the quantity limit of one unit per category, and any excess shall be subject to tax in accordance with the provisions.

Article 4 — Books and materials, scientific research instruments, tools, samples, reagents and other teaching and scientific research articles carried into China by foreign experts (including experts from Hong Kong, Macao and Taiwan regions) or overseas Chinese experts who meet the provisions of Article 2 shall be exempt from import tax within the limits of reasonable quantities for personal use.

Article 5 — Luggage and articles other than those stipulated in Articles 3 and 4 carried into China by the above foreign personnel during their life, study and work in China shall be handled in accordance with the Measures of the Customs of the People’s Republic of China for the Supervision and Administration of Luggage and Articles of Inbound and Outbound Passengers.

Article 6 — Duty-free articles imported in accordance with the above provisions shall be subject to customs supervision in accordance with the relevant provisions of the customs on duty-free imported articles.

Article 7 — Articles carried into China by resident personnel (including their spouses and minor children accompanying them to reside in China) of foreign (including regional) embassies and consulates in China, United Nations specialized agencies and permanent (representative) offices of international organizations shall continue to be handled in accordance with the current relevant provisions.

Article 8 — Where previous relevant policies and provisions are inconsistent with these Provisions, these Provisions shall prevail.

Article 9 — The General Administration of Customs of the People's Republic of China shall formulate implementation rules in accordance with these Provisions.

Article 10 — These Provisions shall take effect as of April 1, 1999.

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