Interim Provisions on the Exemption from Import Taxes of Special-Purpose Articles for Persons with Disabilities

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

Approved by the State Council on January 22, 1997; promulgated by Order No. 61 of the General Administration of Customs on April 10, 1997; effective from the date of promulgation.

Article 1 — These Provisions are formulated for the purposes of supporting the rehabilitation work of persons with disabilities and facilitating the importation of special-purpose articles for persons with disabilities.

Article 2 — Import customs duties and import-linked value-added tax and consumption tax shall be exempted for the importation of the following special-purpose articles for persons with disabilities:

(1) support and auxiliary devices for persons with physical disabilities, prostheses and their parts and components, artificial eyes, artificial noses, internal organ support belts, orthoses, orthopedic shoes, non-motorized walking aids, mobility aids (excluding automobiles and motorcycles), daily-living self-help devices, and special sanitary articles;

(2) white canes, guide mirrors, low-vision aids and readers for the blind used by persons with visual disabilities;

(3) speech training devices used by persons with speech or hearing disabilities; and

(4) behavior training devices and daily-living ability training articles used by persons with intellectual disabilities.

For the importation of the special-purpose articles for persons with disabilities listed in the preceding paragraph, the taxpayer shall directly complete the tax exemption formalities with customs.

Article 3 — Where the following special-purpose articles for persons with disabilities that cannot be produced domestically are imported by the relevant entities, import customs duties and import-linked value-added tax and consumption tax shall be exempted after approval, according to the affiliation relationship, by the Ministry of Civil Affairs or the China Disabled Persons' Federation, and upon examination and verification by the General Administration of Customs:

(1) rehabilitation and special-purpose equipment for persons with disabilities, including ward monitoring equipment, central monitoring equipment, biochemical analyzers and ultrasonic diagnostic instruments;

(2) special education equipment and vocational education equipment for persons with disabilities;

(3) vocational ability assessment and testing equipment for persons with disabilities;

(4) special-purpose labor equipment and labor protection equipment for persons with disabilities;

(5) special-purpose equipment for cultural and sports activities of persons with disabilities;

(6) special-purpose production, assembly and testing equipment for prostheses, including special milling machines for prostheses, special vacuum forming machines for prostheses, special flat-plate heaters for prostheses and comprehensive testing instruments for prostheses; and

(7) hearing aids used by persons with hearing disabilities.

Article 4 — For the purposes of Article 3 of these Provisions, the "relevant entities" means:

(1) enterprises, public institutions and other entities directly under the Ministry of Civil Affairs, and welfare institutions, prosthesis factories and rehabilitation hospitals for disabled veterans (including various types of

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rest homes for revolutionary disabled servicemen, hospitals for disabled veterans and rehabilitation hospitals for disabled veterans) affiliated to the civil affairs departments of provinces, autonomous regions and municipalities directly under the Central Government; and

(2) public institutions directly under the China Disabled Persons' Federation (China Disabled Persons' Welfare Foundation), and welfare institutions and rehabilitation institutions affiliated to the disabled persons' federations (disabled persons' welfare foundations) of provinces, autonomous regions and municipalities directly under the Central Government.

Article 5 — Special-purpose articles for persons with disabilities imported duty-free in accordance with these Provisions shall not be diverted to other uses without authorization.

Where duty-free imported articles are diverted to other uses without authorization in violation of the preceding paragraph, and the act constitutes the crime of smuggling, criminal liability shall be pursued in accordance with law; where the act does not constitute a crime, it shall be dealt with as smuggling or as an act violating the customs supervision provisions.

Article 6 — The General Administration of Customs shall formulate implementation measures in accordance with these Provisions.

Article 7 — These Provisions shall be effective from the date of promulgation.

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