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Order No. 149 of the General Administration of Customs (Administrative Measures on the Origin of Imported Goods with Special Preferential Tariff Treatment of the Customs of the People's Republic of China)

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General Administration of Customs Order No. 149

The "Measures of the People's Republic of China on the Administration of the Origin of Imported Goods Due to Special Preferential Tariff Treatment Measures reviewed and approved by the General Administration of Customs General Administration on May 30, 2006 and is hereby promulgated. It will come into effect on July 1, 2006." was

The Provisions of the Customs of the People's Republic of China on Implementing the Rules of Origin for Goods Approved by the People's Republic of China for Least Developed Countries in Africa on December 30, 2004 issued by Order of the General Administration of Customs No. 123 shall be repealed at the same time.

May 31, 2006

Customs of the People's Republic of China special preferential tariff treatment

Measures for the Administration of the Origin of Imported Goods

The first

to enjoy the right to determine the origin of special preferential tariff treatment of imported goods, and promote economic and trade exchanges between China and relevant countries, according to "People's Republic of China Customs Law," "People's Republic of China Import and Export Ordinance, the origin of goods" on our country The present Measures shall be formulated for the special preferential tariff treatment of the rules of origin of goods and the provisions of relevant laws and administrative regulations.

Article 2 The present Measures apply to goods subject to special preferential tariffs imported from beneficiary countries (see Annex 1 for list), but these methods are not applicable to goods imported through bonded processing and domestic sales.

list of beneficiary countries listed in 1 changes, the General Administration of Customs shall make a separate announcement. When the Annex

Article 3

Goods imported directly from a beneficiary country that meet one of the following conditions, whose origin is the beneficiary country, shall be subject to the corresponding preferential tax rate in the "Import and Export Tariff of the People's Republic of China" (hereinafter referred to as "Tax Clause").:

- (1) being wholly acquired or produced in a beneficiary country;
- (b) Not wholly obtained or produced in a beneficiary country, but the final substantial change of the goods in that country.

Article 4 The term "a wholly-acquired or produced in a beneficiary country" as referred to in Article 3 (1) of the Measures means:

- (a) mineral products mined in the beneficiary country;
- (b) Plants and plant products harvested in the beneficiary country;

- (iii) Live animals born and raised in the beneficiary country;
- (d) Products obtained in the beneficiary country from animals referred to in item (iii) of this article;
- (5) Products obtained by hunting or fishing in the beneficiary country;
- (6) fish and other marine products obtained by the vessels registered in the beneficiary country or legally flying the flag of the beneficiary country in their territorial sea;
- (7) to process the products obtained from the products listed in item (6) of this article on a processing vessel registered or legally suspended by the beneficiary country;
- (8) Waste and old articles generated during the consumption process of the beneficiary country collected by the beneficiary country only for the recovery of raw materials;
- (9) The waste scraps that are only suitable for the recovery of raw materials produced in the processing and manufacturing process in the beneficiary country;
- (10) The products processed in the beneficiary country using the products listed in items (1) to (9) of this article.

Article 5 The

following minor processing or processing, whether completed separately or in combination with each other, shall be determined when determining whether the goods are fully acquired or produced without affecting the origin of the goods:

- (1) Processing or treatment for the preservation of goods during transport or storage;
- (2) Processing or processing for the convenience of loading and unloading of goods;
- (3) Packaging, display or other processing or processing for the sale of goods.

Article 6 The criteria for the determination of "substantial change" in item (2) of Article 3 of

the Measures shall be the "change of tax classification" criterion or the "ad valorem percentage" criterion.

(1) The "change in tax classification" standard means that the tariff numbers used in goods not produced or processed in the beneficiary country in the "Taxes" of the country's originating materials are all the of the goods

(2) The "

ad valorem percentage" standard means that the value added portion of the beneficiary country after the manufacture and processing of non-national origin materials is not less than 40% of the value of the goods obtained

$$X \geq 40\% = \frac{\text{Goods prices} - \text{prices of non-originating materials}}{\text{Price of goods}}$$

"Price of goods" refers to the on-board delivery price of the goods, regardless of how the goods are transported, the price of which is the price at the port or place of final shipment.

refer to "Prices of non-originating materials" the prices

of non-originating materials used by manufacturers, including their import costs, insurance premiums and shipping costs to the destination port or location.

The above "ad valorem percentage" calculation shall comply with generally accepted accounting principles and the "Customs Valuation Agreement."

Article simple dilution, mixing, packaging, bottling, drying, assembling, classification or decoration shall not be regarded as substantial change.

The production or pricing measures that an enterprise seeks to circumvent this measure should not be regarded as substantive changes.

Article 8

When determining the origin of goods, the origin of energy, factories, equipment, machinery and tools used in the manufacture of the goods, and the origin of the materials that do not constitute the material components or components of the goods shall not affect the origin of the goods. determine.

Article IX

, together with the declaration of imports of goods and "tax" in classified together with the goods packaging, packaging materials and containers of origin, as well as normal with the accessories, spare parts, tools and explanatory material introduced origin, Does not affect the determination of the origin of the goods.

Article 10 Imported goods that are declared to enjoy special preferential tariff treatment shall

be transported directly from the beneficiary country to the territory of China,

without going through China or other countries or regions outside the beneficiary country (hereinafter referred to as "other countries or regions").

If the goods are transported to the territory of China through other countries or regions and meet the following conditions, they shall be treated as direct transportation:

(1) It is due to geographical reasons or transportation needs after passing through other countries or regions;

(2) When the goods pass through other countries or regions, they are not handled except for loading and unloading and handling necessary to keep the goods in good condition or transport;

(3) Failing to enter the country or region for trade or consumption.

Article XI

Consignee of imported goods declaration enjoy the special preferential tariff treatment of imported goods shall submit the following documents to the Customs:

(1) Certificates of Origin issued by the issuing country's certificate of origin, and the country's seal is stamped with the seal of the export (for the format, see Annex 2);

(2) the combined bill of lading issued by the exporting beneficiary country or the combined bill of lading issued by other countries or regions originating from international combined transport;

(iii) Original commercial invoices from export beneficiary countries.

For imported goods that have been transported through other countries or regions, the relevant documents deemed necessary by the Chinese customs to be able to prove compliance with Article 10, paragraph (2), shall also be submitted.

Article XII of the imported goods the consignee to submit to the customs certificate of origin shall be issued by the official bodies of beneficiary countries, which is valid from the date of issue is

180 days

printed Certificates of origin are on

A4 paper. The text used is in English; the certificate of origin should consist of one original and three copies of the following colors: the original is beige and the copy is light green. The copy includes the second copy, the third copy and the fourth copy. The second copy is used for verification when the customs deems it necessary. The third copy shall be retained by the exporting country issuing agency, and the fourth copy shall be retained by the exporter. When the consignee of imported goods declares to the customs, the original and the second copy shall be submitted.

The name and address of the issuing agency of the certificate of origin and the seal and signature of the certificate of origin shall be filed with the General Administration of Customs of the People's Republic of China.

Article XIII

of goods import declaration of imported goods the consignee shall voluntarily declare to the customs of the goods to enjoy the special preferential tariff and submitted by the exporter Customs

at the time of export stamped certificate of origin. The customs

shall examine the certificate of origin of the relevant goods based on the information of the beneficiary country. If the certificate of origin and related documents are valid, the import goods may be granted special preferential tariffs.

Article 14 When

doubts arise regarding the authenticity of the contents of a certificate of origin, the General Administration of Customs or its authorized organization may pass the Economic and Commercial Counsellor's Office (Room) of the Chinese Embassy or Consulate in the relevant beneficiary country to the beneficiary country customs or

to reply within 90 days the original The certificate issuing authority of origin issued a verification request and requested it from the date of receipt of the verification request

. If the customs fails to receive a reply within the above-mentioned period, the goods shall not be entitled to special preferential tariff preferences.

While awaiting the verification result of the certificate of origin of the beneficiary country, at the request of the consignee of the imported goods, the customs may, after applying the equivalent guaranty tax rate applicable for the goods, collect the equivalent security deposit of the tax payable and release the goods, and go through the import formalities according to regulations. Customs statistics. After the customs of the exporting country or the issuing agency of the certificate of origin completes the verification, the customs shall, based on the results of the verification, immediately return the guarantee procedure or handle the procedure for converting the guarantee into import tax. The customs statistics data shall be revised accordingly.

If the imported goods belong to the state that restrict imports, or if there are suspicions of illegality, the customs must not release the goods before the verification of the certificate of origin is completed.

Article XV

customs of trade secrets obtained in accordance with the provisions of the obligation of confidentiality in accordance with law. Without the consent of the consignee, the customs may not disclose or use it for any other purpose, unless otherwise provided for by laws, administrative regulations, and relevant judicial interpretations.

Article XVI

violation of these Measures, smuggling or violation of customs regulations acts shall be processed in accordance with the relevant laws and administrative regulations "People's Republic of China Customs Law" and "People's Republic of China Customs Regulations on Administrative Punishment" and other provisions of the Customs; Constitute a crime, be held criminally responsible.

Article XVII meaning of the following terms of:

The "benefiting country" refers to the country or region that has signed an exchange of special preferential tariff treatment with China.

Article 7 of the 1994 General Agreement on Tariffs and Trade The "Customs Valuation Agreement" refers to the Agreement on the Implementation of as part of the Marrakesh Agreement on the Establishment of the World Trade Organization

"Material" means a part, component, component, semi-assembly, or the like that has actually constituted another cargo component or has been used in another cargo production process.

"Production" refersto the method of obtaining thegoods, including:

planting, feeding, mining, harvesting, fishing, trapping, hunting, manufacturing, processing or assembly.

Article XVIII of this Administration of Customs is responsible for the interpretation.

Article 19

These Measures

shall come into force on July 1, 2006. The Provisions of the Customs of the People's Republic of China on Implementing the Rules of Origin for Goods Approved by the People's Republic of China for Least Developed Countries in Africa on December 30, 2004 issued by Order of the General Administration of Customs No. 123 shall be repealed at the same time.

attachment1. List of beneficiary countries

2. Certificate of Origin Format