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General Administration of Customs Order No. 192 (on the promulgation of "Management of the People's Republic of China Customs for Special Preferential Tariff Treatment of Imported Goods Origin Management Measures for Least Developed Countries")

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The Measures for the Administration of the Origin of Imported Goods of the Customs of the People's Republic of China for Special Preferential Tariff Treatment Measures of the People's Republic of China, which was reviewed and approved by the General Administration of Customs on June 28, 2010, is hereby promulgated and is effective from July 1, 2010. Implementation.

Director Sheng Guangzu

June 28, 2010

Special Customs Tariff Treatment of the Customs of the People's Republic of China The Administrative Measures for the Origin of Imported Goods

Article 1 In order to correctly determine the origin of imports of goods subject to special preferential tariff treatment with the least developed countries that have established diplomatic relations with China, and to promote economic and trade exchanges between China and the relevant countries, according to the "Customs Law of the People's Republic of China" and "The People's Republic of China Import and Export Goods." The provisions of the Rules of Origin stipulate these measures.

Article 2 This measure applies to the origin management of goods imported from the least developed countries (hereinafter referred to as beneficiaries) that have established diplomatic ties with China and enjoy special preferential tariff treatment.

The list of beneficiaries is announced separately by the General Administration of Customs.

Article 3 If the goods directly imported from the beneficiary country meet one of the following conditions, it shall be the corresponding preferential tax rate in the "Import and Export Tax Regulations of the People's Republic of China" (hereinafter referred to as the "Tax Clause") for the origin goods of the beneficiary country. :

(1) being wholly acquired or produced in a beneficiary country;

(b) Not wholly obtained or produced in a beneficiary country, but in the event that the beneficiary country finally completes a substantial change.

The "substantial change" referred to in item (2) of the first paragraph of this Article shall apply to the criteria specified in Articles 5, 6, and 7 of these Measures.

Article IV Article III (a) referred to "wholly obtained in the beneficiary country or production" of goods means:

(1) Live animals born and raised in the beneficiary country;

(b) Goods obtained in the beneficiary country from animals referred to in paragraph (1) of this article;

(3) plants and plant products harvested, picked or collected in the beneficiary country;

(D) Goods obtained from hunting or fishing in the beneficiary country;

(e) a vessel registered or registered in the beneficiary country and legally flying the flag of the beneficiary country, the fish obtained in the offshore waters that the beneficiary State is entitled to exploit under a domestic law applicable in accordance with the relevant international agreement to which it is concluded Classes, crustaceans, and other marine life;

(6) Processing the goods obtained in the goods listed in item (5) of this article on a processing vessel registered or registered in the beneficiary country and legally flying the flag of the beneficiary country;

(vii) Mineral products and other naturally occurring materials mined or extracted in the beneficiary country, or from outside the waters, seabed or sea where the beneficiary country is entitled to exploit under domestic laws applicable in accordance with the relevant international agreements concluded by the beneficiary country Any material other than fish, crustaceans and other marine organisms obtained or extracted from the soil on the bed;

(8) The old and new articles generated during the consumption process of the beneficiary country collected by the beneficiary country are only applicable to the recycling of raw materials;

(9) The waste and scrap produced in the processing and manufacturing process of the beneficiary country only for the recovery of raw materials;

(10) The goods processed in the beneficiary country using the goods listed in items (1) to (9) of this article.

Article 5 If it is not completely acquired or produced in the territory of the beneficiary country, but it conforms to the "Rules of Origin-Specific Origin of Products for the Least Developed Countries Established with China", it shall be deemed as the originating goods of the beneficiary country.

The "Regulations on Specific Origin of Products for LDCs Establishing Diplomatic Relations with China" is an integral part of this Measure and is formulated and published separately by the General Administration of Customs.

Article 6 Except as otherwise provided in the "Specific Rules of Origin for Products of the Least Developed Countries Established with China", in the territory of the beneficiary countries, the products of the non-benefit countries' origins are partially or completely used for manufacturing or processing. The resulting goods are If the four-digit tax classification in the "Tax Code" changes, it shall be regarded as goods originating in the beneficiary country.

Article 7 Except as otherwise provided in the "Specific Rules of Origin for Products of the Least Developed Countries Established with China", in the territory of the beneficiary countries, the value-added parts of goods that are partially or fully used in the production of raw materials of non-benefit countries

are not low. If the FOB price is 40%, it shall be deemed as originating in the beneficiary country.

The value-added portion of the goods mentioned in the first paragraph of this Article shall be calculated according to the following method:

Cargo FOB - Non-Origin Material Prices

_____ × 100% ≥ 40%

Cargo Ship Delivery Price (FOB)

"Prices of non-originating materials" refer to the import costs of the non-benefit countries' original production materials and the freight and insurance premiums (CIFs) that are shipped to the destination port or location. Material of unknown origin is included in the price of non-originating materials at the earliest to be determined as the price actually paid or payable for the material in the beneficiary country; when the material of unknown origin is obtained by the goods manufacturer in the beneficiary country, Freight, insurance premiums, packing fees, and any other charges that arrive from the supplier warehouse to the manufacturer's location are not included in the non-origin material prices.

The calculation of the price of goods on board the ship and the price of non-origin materials in this article shall comply with the "Customs Valuation Agreement."

Article 8 The following minor processing or treatment shall not affect the determination of the origin of the goods:

- (1) Processing or treatment for keeping goods in good condition during transport or storage;
- (2) Processing or treatment for the convenience of cargo handling;
- (3) Packaging, display or other processing or processing to facilitate the sale of goods;
- (d) simple dilution, mixing, drying, assembly, classification or decoration;
- (e) animal slaughter.

Article 9 is the complete set of goods stipulated in the General Rules for the Classification of the "Taxes," in which all the goods originate from a beneficiary country, and the package of goods is originated in the beneficiary country; some of the goods are not original. If it is produced in the beneficiary country, but the price of non-origin goods in accordance with Article 7 of the present Measures does not exceed 15% of the price of the package of goods, the package of goods shall still be considered as originating in the beneficiary country.

Article 10 When determining the origin of the goods, the following materials or articles used in the production process of the goods, which do not constitute the material components of the goods themselves or become part of the goods, shall not affect the determination of the origin of the goods:

- (i) Fuel, energy, catalysts and solvents;
- (2) Equipment, devices and supplies used to test or inspect the goods;
- (iii) Gloves, glasses, shoes, clothing, safety equipment and supplies;
- (d) tools, moulds and moulds;
- (v) spare parts and materials used to maintain equipment and plant buildings;
- (6) Lubricants, oil (slip) grease, synthetic materials and other materials used or used in production for the operation of equipment and maintenance of the building of the plant;
- (7) Use in the production of a cargo does not constitute a component of the cargo, but it can reasonably indicate that it has participated in any other cargo in the production process of the cargo.

Article 11 The place of origin of the packaging, packaging materials and containers declared together with the goods and imported together with the goods in the "Tax Clause", as well as the accessories, spare parts, tools and the origin of the explanatory materials normally provided. Does not affect the determination of the origin of the goods.

Article 12 The term "direct transportation" as mentioned in **Article 3** of these Measures means that the imported goods declared to enjoy special preferential tariff treatment shall be directly transported from the beneficiary country to the territory of China without passing through other countries besides China and the beneficiary country. Or regions (hereinafter referred to as "other countries or regions").

If the goods are transported to the territory of China through other countries or regions, whether or not they are transported or temporarily stored in transit, and meet the following conditions, they shall be treated as "direct transport":

- (1) It has not entered the trade or consumption fields of other countries or regions;
- (2) When passing through other countries or regions, the goods have not been handled in addition to loading or unloading or other treatments necessary to keep the goods in good condition;
- (3) Under the supervision of the customs of the country or region.

Under the circumstances stipulated in the second paragraph of this Article, the maximum time for the relevant goods to enter other countries or regions shall not exceed 3 months.

Article 13 If the customs has evidence to prove that the imported goods are circumventing these Measures, the imported goods may not enjoy special preferential tariff treatment.

Article 14 When goods are declared for import, the consignee of the imported goods or its agent shall fill out the "Customs Declaration Form of Imported Goods of the People's Republic of China Customs" in accordance with the declaration requirements of the customs, affirming the applicable preferential tax rate, and submit the following documents at the same time:

- (1) The original copy of the valid certificate of origin (in the form of an annex) and the second copy of the certificate of origin issued by the government of the exporting beneficiary country (hereinafter referred to as the visa agency) and stamped by the customs of the country when exporting .

Where the original of the valid certificate of origin and the second copy are not submitted, it shall, in accordance with the provisions of the "Provisions on the Administration of Preferential Origin of Import and Export Goods of the People's Republic of China," make supplementary declarations to the customs on whether the imported goods have the qualification for origin.

- (b) The original commercial invoice for the goods.

- (3) Transport documents for goods:

1. The goods are directly transported from the beneficiary country to the territory of China. The consignee of the imported goods or its agent shall submit the transport document issued by the exporting beneficiary country.

2. The goods are transported to the territory of China through other countries or regions. The consignees of the imported goods or their agents shall submit the bills of lading issued by the exporting beneficiary country and the relevant documents that prove compliance with the second paragraph of Article 12 of these Measures, etc. .

If the beneficiary country is a land-locked country and the goods must be shipped from other countries due to transportation, the consignee of the import goods or its agent may submit a combined bill of lading issued by other countries or regions originating from international air transport and be transported by the exporting beneficiary country. The documents and documents of the country or region that issued the combined bill of lading shall comply with the relevant documents stipulated in the second paragraph of Article 12 of these Measures.

3. For temporary storage in other countries or regions, the consignee of the imported goods or its agent shall submit the entire transport document for the goods, and the certificate issued by the customs of the country or region where the goods are temporarily stored shall comply with the provisions of Article 12 of these Measures. file.

Article 15 Where the consignee of the imported goods or its agent complies with the provisions of Article 14 to make a supplementary declaration to the Customs in respect of the imported goods eligible for the original status of the beneficiary country, the customs may act on behalf of the consignee of the imported goods or its agent. Applying, according to the law, choose to receive the equivalent margin after the MFN tariff rate, general tax rate or other tax rate applicable to the goods, release the goods, and go through the import formalities in accordance with the regulations for customs statistics.

Article 16 Where both of the following conditions are met, the consignee of the imported goods or its agent may, within one year from the date of payment of the security deposit, apply to the customs for the refund of the equivalent security deposit already paid:

(1) At the time of importing, a supplementary declaration has been made to the Customs regarding the original qualifications of the imported goods, stating that the preferential tax rate applies;

(2) Submit the original, valid copy of the original certificate of origin and other documents relating to the importation of goods requested by the customs.

If the consignee of the imported goods or its agent fails to file an application for the refund of the deposit within 1 year from the date of payment of the deposit, the customs shall immediately handle the procedures for converting the guarantee into import duty. Customs statistics are modified accordingly.

Article 17 The certificate of origin applicable to imported goods subject to special preferential tariff treatment shall consist of one original and three copies. The copy includes the second copy, the third copy, and the fourth copy, wherein the second copy is for verification when the customs deems it necessary. The third copy shall be retained by the exporting beneficiary visa agency, and the fourth copy shall be retained by the exporter.

Article 18 The certificate of origin is valid for one year from the date of issuance.

Article XIX certificate of origin of imported goods the consignee or his agent shall submit to the customs at the same time meet the following conditions:

(1) Issued by a visa agency before or during the export of the goods;

(2) Complying with the formats listed in the annex to the present Measures and filling them in English;

(3) It meets the safety requirements in conformity with the samples of the seals of the beneficiary countries informing China Customs;

(4) Having a seal stamped at the time of export by the Customs of the exporting beneficiary country;

(5) One or more of the listed goods are imported goods of the same batch;

(6) having a duplicate CO(CEPA) number;

(7) The basis for confirming that the goods have the original production qualifications;

(h) The certificate is within its validity period.

Article 20 Where the customs office doubts the authenticity of the certificate of origin, whether the relevant goods originate in the relevant beneficiary country or whether it meets the requirements of these Measures, the General Administration of Customs may directly or through the Chinese Embassy or Consulate in the relevant beneficiary country. The Economic and Commercial Counsellors Office (Department) shall submit a verification request to the beneficiary country customs or a certificate authority of origin, and request it to reply within 180 days from the date of receipt of the verification request. If it fails to receive a reply within the above-mentioned period, the goods shall not be subject to the preferential tax rate.

While awaiting the verification result of the certificate of origin of the beneficiary country, according to the application of the consignee of the imported goods or its agent, the customs may, in accordance with the law, choose to receive the equivalent margin after the MFN tariff rate, ordinary tax rate or other tax rate applicable to the goods, and release the goods. According to the regulations, the company will go through import procedures and conduct customs statistics.

After the verification is completed, the customs shall, on the basis of the results of the verification, immediately return the guarantee procedures or handle the procedures for converting the guarantee into import taxes. The customs statistics should be revised accordingly.

For imported goods subject to state restrictions or suspected of illegality, the customs may not release the certificate until the certificate of origin is verified.

Article a certificate of origin is stolen, lost or damaged, and without the use of imported goods the consignee or its agent may require the exporter of the imported goods with the fourth copy of the original certificate of origin to the beneficiary countries The visa agency shall apply in writing for the issuance of a copy of the approved certificate of origin within the original validity period of the original certificate. The copy should indicate in the Remarks column the "original copy of the original certificate of origin (number ____ date) ____). After the copy of the approved certificate of origin is submitted to the customs, the original certificate of origin will lapse.

If the original certificate of origin is already in use, a copy of the approved certificate of origin is invalid.

Article 22 In case of any of the following circumstances, the preferential tax rate for imported goods does not apply:

(1) The origin of imported goods does not comply with the provisions of these Measures;

(2) When the goods were declared for import, the consignee of the import goods or its agent did not submit the original and second copy of the valid certificate of origin, nor did it provide supplementary declarations as to whether the imported goods were eligible for the origin of the beneficiary country;

(3) The seal of the visa agency used for the Certificate of Origin is inconsistent with the information filed by the Customs;

(4) The goods listed in the certificate of origin are inconsistent with the actual imported goods;

(5) Within 180 days from the date of receipt of the origin verification request by the beneficiary country customs or visa agency, the customs did not receive the reply result of the beneficiary country's customs or visa agency, or the result of the reply did not include the authenticity of the certificate of origin. Or genuine origin information of the goods;

(6) There are other acts of non-compliance with the provisions of these Measures by the consignee of the imported goods or its agent.

Article 23 The customs shall have the obligation to keep confidential the trade secrets obtained pursuant to the provisions of these Measures. Without the consent of the consignee of the imported goods, 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 24 Any violation of these Measures that constitutes a smuggling act, a violation of customs supervision regulations, or any other act that violates the Customs Law shall be imposed by the Customs in accordance with the relevant provisions of the Customs Law and the Regulations of the People's Republic of China on the Implementation of Customs Administrative Penalties. If it constitutes a crime, it shall be investigated for criminal responsibility according to law.

Article 25 The meaning of the following terms in these Measures:

The "benefiting country" refers to the country or region that has signed an exchange of letters with China on special preferential tariff treatment for the LDCs;

"Material" means the goods used in the process of producing another goods, including any components, ingredients, raw materials, parts or components;

"Production" means the method of obtaining the goods, including the cultivation, raising, extraction, picking, collection, mining, harvesting, fishing, trapping, hunting, manufacturing, processing or assembly of the goods;

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

Article 26 The Measures shall be interpreted by the General Administration of Customs.

Article 27 These Measures shall come into force on July 1, 2010.

Attachment: Origin Certificate Format and Instructions

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