

China - Regulations of the Customs General Administration on the Management of Agent Declaration Enterprises, 1995

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1 **Regulations of the Customs General Administration of**
the People's Republic of China on the Management of
Agent Declaration Enterprises
(Promulgated by Decree No.52 of the Customs General
Administration on July 6, 1995)

2 **Chapter I - General Provisions**

3 **Article 1**

4 In order to strengthen supervision and management of agent declaration enterprises and normalize declaration conduct, these Regulations are hereby formulated in accordance with the Customs Law of the People's Republic of China and related regulations.

5 **Article 2**

6 The agent declaration enterprises mentioned in these Regulations refer to the domestic corporations which engage in the businesses such as handling of transportation of international goods and international transport means on a commission basis, and acknowledgment of assignments to handle matters such as Customs declaration of and tax payment for import and export goods, and performance of procedures for agent declaration and registration.

7 **Article 3**

8 The Customs of the People's Republic of China is the competent organization in charge of the qualification examination and approval and declaration registration of agent declaration enterprises.

9 **Article 4**

10 While handling affairs such as declaration and tax payment on a commission basis, the agent declaration enterprises shall abide by the Customs Law, and other related laws and regulations, and shall be responsible for the truthfulness and legality of the product name, specification, price, quantity and various other items that should be declared, and shall undertake appropriate legal responsibility.

11 **Chapter II - Qualification Examination, Approval and Registration**

12 **Article 5**

13 Enterprises which apply for agent declaration and registration shall possess the following conditions:

- 14 (1) Handling the businesses of international goods transportation and international transport means on a commission basis approved by the competent department of the State Council;
- 15 (2) Registered capital standing at above 1.5 million yuan;
- 16 (3) Payment of 200,000 yuan in risk guarantee;
- 17 (4) Other conditions the Customs deems necessary.

18 **Article 6**

19 In light of the Application Form for the Declaration and Registration of Agent Declaration Enterprises and the original (or photocopies) of the following documents submitted by the enterprises, Customs departments at locations of agent declaration enterprises shall perform registration procedures and renew registration certificates for agent declaration enterprises:

20 (1) Documents on handling international goods transportation and international transport means on a commission basis approved by competent departments of the State Council;

21 (2) Business licenses issued by the administrations for industry and commerce;

22 (3) The situation regarding the establishment of financial management systems and account books;

23 (4) Capital-auditing reports and account numbers of deposit banks;

24 (5) The names, telephone numbers and ID numbers of legal representatives, persons in charge of declaration businesses and prospective declarants;

25 (6) Other documents which the Customs deems necessary to be submitted.

26 An enterprise can begin carrying out the declaration business only after obtaining a registration certificate of the agent declaration enterprise.

27 **Article 7**

28 The seal (or signature) of the legal representative of the declaration enterprise, the person in charge of the declaration business and the declarant, the special seal for declaration should be submitted to Customs departments for the record.

29 **Chapter III - Annual Examination and Alteration of Registration**

30 **Article 8**

31 Customs departments institutes an annual examination system

with regard to agent declaration enterprises. The agent declaration enterprises shall, before March 31 each year, submit their previous year's "annual examination reports "to local Customs departments so as to perform the procedures for annual examination. Enterprises which have obtained the qualifications for non-local declaration file may bring with them the annual examination certified records issued by local competent Customs departments to perform the procedures for annual examination by the filed Customs departments.

The main contents of the "annual examination report" shall include: 32
annual declaration business volume and an analysis of the business situation, declaration errors and causes, the situation regarding observance of the various related regulations of the Customs and self-appraisal, and the situation regarding operation and management.

Those with registration performed less than one full year may not 33
participate in the annual examination of the current year.

34 **Article 9**

35 Agent declaration enterprises which need to change names, legal representatives, addresses, enterprise nature or business scope, registered capital or other aspects already registered with Customs departments shall all submit in advance written reports to local Customs departments for verification and approval.

36 **Article 10**

37 Agent declaration enterprises, at the time of being disbanded or going bankrupt, shall submit written reports to local Customs departments. After fulfilling settlement procedures, the Customs depart-

ments shall withdraw the registration certificates and return payments of risk guarantees.

38 **Chapter IV - Rules for Declaration Behavior**

39 **Article 11**

40 Agent declaration enterprises shall carry out declaration and tax payment at various ports of local Customs areas. They can handle such businesses in other places only under special circumstances, with agreements reached between local Customs department and non-local Customs departments, and examination and approval by the Customs General Administration.

41 **Article 12**

42 Agent declaration enterprises can only accept entrustment by units with the right to handle import and export goods, and contract to handle declaration and tax payment for the transported goods of their own enterprises.

43 **Article 13**

44 While declaring to the Customs, the agent declaration enterprises shall present the following documents:

- 45 (1) The certificate of liability authorization signed by the legal representative of the enterprise concerned authorizing the handling of such affairs as current declaration and tax payment;
- 46 (2) Agreement on the contract for transporting import and export goods;
- 47 (3) The consignor's declaration certificate of entrustment. The cer-

tificate of entrustment shall clearly indicate the names of both the consignor and the consignee, the registration code number, address, the name of the legal representative, as well as matters to be handled on a commission basis, limit of power and time limit, and the responsibilities of both sides. It shall also be stamped with the official seals of both sides.

Article 14

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49 Agent declaration enterprises shall not, in any form, transfer their names to others to handle declaration and tax payment of import and export goods.

Article 15

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51 Agent declaration enterprises shall employ declarants in accordance with Customs regulations and undertake legal responsibility for the declaration conduct of the declarants.

Article 16

52

53 The agent declaration enterprises shall, in compliance with the requirements of the Customs concerning the financial account books and business statements and reports of import and export enterprises, establish account books and declaration business records. They shall truly, correctly and comprehensively record all the activities related to how they are entrusted with handling declaration and tax payment. Within the number of years specified by the Customs, they shall keep the various documents, bills, letters and telegraphs intact provided by consignment units and accept Customs checks.

54 The agent declaration enterprises shall, in compliance with the re-

quirements of Customs departments, assist Customs departments 66
in contacting the consignor, and provide related written records
concerning the consignor and declaration and tax payment.

55 Chapter V - Legal Responsibility

56 Article 17

57 If the agent declaration enterprises are involved in one of the fol-
lowing matters, the Customs shall temporarily suspend their dec-
laration right for a period of six months:

58 (1) Violations of Customs regulations concerning supervision and
control;

59 (2) Frequent disqualification of declarants due to failure to enforce
strict management;

60 (3) Default of tax payments or failure to fulfill the obligation of tax
payment;

61 (4) Failure to pass the test in annual examinations by Customs de-
partments or delayed participation in annual examinations without
the consent of Customs departments;

62 (5) Violation of the stipulation of Article 14 and Article 16 of these
Regulations;

63 (6) Suspension of declaration right due to other reasons.

64 Article 18

65 If the agent declaration enterprises are involved in one of the follow-
ing matters, the Customs shall cancel their declaration right, and
related procedures will be performed in accordance with Article 10
of these Regulations:

(1) Changes have taken place in the original situation, and the en-
terprise no longer possesses the conditions as listed in Article 5 of
these Regulations;

(2) The existence of one of the cases as listed in Article 17 of these 67
Regulations and the case is serious;

(3) The existence of smuggling actions; 68

(4) The business license is revoked by administrations for industry 69
and commerce;

(5) The declaration right should be withdrawn due to other rea- 70
sons.

Article 19 71

The agent declaration enterprises shall assume the responsibility 72
for the economic disputes arising between the consignors as a re-
sult of the suspension or cancellation of the declaration right by
Customs departments.

Article 20 73

In handling the affairs related to declaration and tax payment, the 74
agent declaration enterprises which perpetrate the act of violating
the Customs Law of the People's Republic of China shall, in addi-
tion to being dealt with in accordance with the stipulations of Article
17 and Article 18, also be dealt with in accordance with the stipula-
tions of the Detailed Rules for the Implementation of Administrative
Penalty of the Customs Law of the People's Republic of China, the
legal responsibility shall be investigated and affixed to the legal
representative.

If the agent declaration enterprises fail to pay overdue taxes or 75

carry out Customs decisions concerning penalty, Customs departments may, besides pursuing tax payments according to law and applying to people's courts for forced implementation, deduct the taxes from the risk guarantees these enterprises have paid.

76 **Chapter VI - Supplementary Provisions**

77 **Article 21**

78 Agent declaration enterprises which apply for registration according to these Regulations shall pay service charges and costs of production in accordance with Customs regulations.

79 **Article 22**

80 For enterprises which engage in businesses related to international postal delivery and entry and exit express mails, their agent declaration qualifications shall be examined and approved in accordance with other related stipulations promulgated by the Customs, and declaration and registration and management shall be carried out in accordance with these Regulations.

81 **Article 23**

82 The right to interpret these Regulations resides in the Customs General Administration.

83 **Article 24**

84 These Regulations go into effect as of September 1, 1995.

Appendix:

- 1.Application Form for the Declaration and Registration of Agent Declaration Enterprises (omitted) 86
- 2.Registration Certificate for Agent Declaration Enterprises(omitted) 87
- 3.Application Form for the Record of Agent Declaration Enterprises (omitted) 88
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