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**Decision of the State Council on Amending the Regulations of the People's  
Republic of China on Customs External Auditing**

(Promulgated by Decree No. 670 of the State Council of the People's Republic of  
China on June 19, 2016, and effective as of October 1, 2016)

The State Council decides to amend the Regulations of the People's Republic of China on Customs External Auditing as follows:

1. Article 2 is amended to read: "Customs external auditing as mentioned in these Regulations means the checking by the Customs on the account books, account vouchers, Customs declaration forms and other relevant data (hereinafter referred to as accounting books, forms and other relevant data) of enterprises and units directly involved with import and export goods, as well as on the related import and export goods, within three years from the date of the release of import and export goods, or within the period of Customs supervision and control and three years thereafter in the case of bonded goods and goods imported with duty reduction or exemption, in order to verify the authenticity and legality of the import and export activities of the auditees."

2. One article is added as Article 4, which reads: "The Customs may, in light of the need of auditing, collect the information about the import and export activities concerning specific goods or industries from relevant industrial associations, governmental departments and relevant enterprises. The Customs shall keep confidentiality of the collected information involving business secrets."

3. Article 6 is redesignated as Article 7 and in the first paragraph, "enterprises and units directly involved in import and export activities" is substituted by "enterprises and units directly involved with import and export goods"; in the second paragraph, "shall be retained for three years from the date of the release of import and export goods" is substituted by "shall be retained within the period specified in Article 2 of these Regulations".

4. Article 7 is redesignated as Article 8, which is amended to read: "Where

enterprises and units directly involved with import and export goods have an accredited accounting system primed with effective computer application for keeping and checking accounts in an accurate and complete manner, such account records stored in and retrieved from computers are considered as valid account data.”

5. Article 8 is omitted.

6. Article 9 is amended to read: “The Customs shall, in accordance with the requirements of Customs supervision and control and on the basis of the credit status and risk profile of the enterprises and units directly involved with import and export goods as well as the actual circumstances of their import and export goods, determine the focus of Customs external auditing.”

7. Article 10 is amended to read: “In implementing Customs external auditing, a written notice shall be delivered to the auditee three days prior to the auditing. Where the auditee is suspected of major violations of law and being possible to transfer, conceal, destroy or discard the accounting books, forms and other relevant data as well as the import and export goods, or under other emergency circumstances, the Customs may, with the approval of the commissioner of the Customs directly under the General Administration of Customs or the commissioner of the Customs subordinate to and authorized by the former, conduct an audit without any notice in advance.”

8. In Article 14, “with the approval of the Customs commissioner” is substituted by “with the approval of the commissioner of the Customs directly under the General Administration of Customs or the commissioner of the Customs subordinate to and authorized by the former”.

9. Article 15 is amended to read: “In implementing Customs external auditing, if the auditee is found possible to transfer, conceal, falsify, destroy or discard the accounting books, forms and other relevant data, the Customs may, with the approval of the commissioner of the Customs directly under the General Administration of Customs or the commissioner of the Customs subordinate to and authorized by the former, seal up or impound its accounting books, forms and other relevant data as well as the storage medium of electronic data. However, the adoption of this measure

shall not adversely affect the normal manufacturing and business activities of the auditee.

“Upon clearance of a case or completion of collecting the necessary evidence, the Customs shall, without delay, lift the sealing up or impoundment of the accounting books, forms and other relevant data as well as the storage medium of electronic data.”

10. In Article 16, “with the approval of the Customs commissioner” is substituted by “with the approval of the commissioner of the Customs directly under the General Administration of Customs or the commissioner of the Customs subordinate to and authorized by the former”, and “seal up” is substituted by “seal up or impound”.

11. One article is added as Article 21, which reads: “In implementing Customs external auditing, the Customs may entrust the institutions specialized in accounting and taxation or other professional institutions with providing professional conclusions on relevant issues.

“The professional conclusions provided by the institutions specialized in accounting and taxation or other professional institutions entrusted by the auditee may be taken as the reference for Customs external auditing.”

12. Article 21 is redesignated as Article 22, which is amended to read: “After performance of auditing, the Customs auditing team shall submit to the Customs an audit report. Where the report has recognized that the auditee is suspected of violations of law, the opinion of the auditee on the facts recognized in the report shall be solicited before the report is submitted to the Customs, and the auditee shall, within seven days from the date of receipt of the relevant materials, send its opinion in a written form to the Customs.”

13. Article 22 is redesignated as Article 23 and one paragraph is added as the second paragraph, which reads: “The Customs shall, in the audit conclusion, explain the reasons for making such a conclusion and inform the auditee of its relevant rights.”

14. Article 25 is redesignated as Article 26, and “any act in contravention of Customs supervision and control” mentioned therein is substituted by “any violation

of regulations on Customs supervision and control”; one paragraph is added as the second paragraph, which reads: “Where an enterprise or unit directly involved with import and export goods has reported its violation of regulations on Customs supervision and control to the Customs on its own and has accepted the measures imposed on it by the Customs, a lighter or mitigated administrative penalty shall be applicable.”

15. Article 29 is redesignated as Article 30, which is amended to read: “An auditee who has committed any of the following acts shall be ordered by the Customs to make corrections within a time limit and, if failing to make corrections within the time limit, the auditee shall be fined not less than 20,000 yuan but not more than 100,000 yuan; if the circumstances are serious, its registration for Customs declaration shall be revoked; the person in charge with competent accountability and other persons with competent accountability shall each be fined not less than 5,000 yuan but not more than 50,000 yuan; if a crime is constituted, criminal liability shall be investigated for in accordance with law:

“(1) providing the Customs with falsified information or concealing important facts;

“(2) refusing to provide or delaying providing the Customs with accounting books, forms and other relevant data, or the related storage medium of electronic data; or

“(3) transferring, concealing, falsifying, destroying or discarding Customs declaration forms, import and export documents, contracts and other data directly related to import and export operations, or the related storage medium of electronic data.”

16. Article 30 is redesignated as Article 31, which is amended to read: “An auditee who fails to compile or keep Customs declaration forms, import and export documents, contracts and other data directly related to import and export operations in accordance with the provisions shall be ordered by the Customs to make corrections within a time limit and, if failing to make corrections within the time limit, the auditee shall be fined not less than 10,000 yuan but not more than 50,000 yuan; if the

circumstances are serious, its registration for Customs declaration shall be revoked; the person in charge with competent accountability and other persons with competent accountability shall each be fined not less than 1,000 yuan but not more than 5,000 yuan.”

17. Article 32 is omitted.

18. One article is added as Article 32, which reads: “An auditee who fails to establish or compile accounting books in accordance with the provisions, or transfers, conceals, falsifies, destroys or discards accounting books, shall be investigated for legal liability in accordance with the relevant provisions of the Accounting Law.”

19. Some Articles are amended as follows:

(1) In Article 1, “in accordance with the Customs Law of the People’s Republic of China (hereinafter referred to as the Customs Law)” is inserted after “These Regulations are formulated”.

(2) In Articles 3 and 5, “enterprises and units directly involved in import and export activities” is substituted by “enterprises and units directly involved with import and export goods”; in subparagraph (6) of Article 3, “engaged in operations” is omitted.

(3) In Article 19, “or other appointed representatives” is substituted by “or other representatives appointed by the auditee”.

(4) Article 24 is redesignated as Article 25, and “sealed up” mentioned therein is substituted by “sealed up or impounded”.

(5) Article 31 is redesignated as Article 33, and “an administrative sanction” mentioned therein is substituted by “a sanction”.

This Decision shall be effective as of October 1, 2016.

The Regulations of the People’s Republic of China on Customs External Auditing shall be amended in accordance with this Decision and promulgated anew, with the serial numbers of the articles adjusted accordingly.

## **Regulations of the People's Republic of China on Customs External Auditing**

(Promulgated by Decree No. 209 of the State Council of the People's Republic of China on January 3, 1997, revised for the first time in accordance with the Decision of the State Council on Annuling and Amending Certain Administrative Regulations on January 8, 2011, and revised for the second time in accordance with the Decision of the State Council on Amending the Regulations of the People's Republic of China on Customs External Auditing on June 19, 2016)

### **Chapter I General Provisions**

**Article 1** These Regulations are formulated in accordance with the Customs Law of the People's Republic of China (hereinafter referred to as the Customs Law), for the purpose of establishing and improving the Customs external auditing system, enhancing Customs supervision and control, maintaining the normal import and export order and the lawful rights and interests of the parties concerned, safeguarding the tax revenue of the State and promoting the development of foreign trade.

**Article 2** Customs external auditing as mentioned in these Regulations means the checking by the Customs on the account books, account vouchers, Customs declaration forms and other relevant data (hereinafter referred to as accounting books, forms and other relevant data) of enterprises and units directly involved with import and export goods, as well as on the related import and export goods, within three years from the date of the release of import and export goods, or within the period of Customs supervision and control and three years thereafter in the case of bonded goods and goods imported with duty reduction or exemption, in order to verify the authenticity and legality of the import and export activities of the auditees.

**Article 3** The Customs shall carry out Customs external auditing on the following enterprises and units directly involved with import and export goods:

- (1) enterprises and units engaged in foreign trade;
- (2) enterprises engaged in processing for export;

- (3) enterprises engaged in Customs bonded businesses;
- (4) enterprises and units using or dealing in goods entitled to the treatment of duty reduction or exemption;
- (5) enterprises engaged in the business of Customs brokerage; and
- (6) other enterprises and units directly involved with import and export goods that have been stipulated by the General Administration of Customs.

**Article 4** The Customs may, in light of the need of auditing, collect the information about the import and export activities concerning specific goods or industries from relevant industrial associations, governmental departments and relevant enterprises. The Customs shall keep confidentiality of the collected information involving business secrets.

**Article 5** The Customs and Customs officers shall, in the performance of their duties of Customs external auditing, be objective and impartial, practical and realistic, clean and honest, and keep commercial secrets of the auditees, and shall not infringe upon their lawful rights and interests.

## **Chapter II Archival Control of Accounting Books, Forms and Other Relevant Data**

**Article 6** The account books, account vouchers, account statements and other account data created and compiled by enterprises and units directly involved with import and export goods shall record and represent the import and export operations in an authentic, accurate and complete manner.

**Article 7** Enterprises and units directly involved with import and export goods shall keep account books, account vouchers, account statements and other account data within the time limits stipulated by relevant laws and administrative regulations.

Customs declaration forms, import and export documents, contracts and other data directly related to import and export operations shall be retained within the period specified in Article 2 of these Regulations.

**Article 8** Where enterprises and units directly involved with import and export



goods have an accredited accounting system primed with effective computer application for keeping and checking accounts in an accurate and complete manner, such account records stored in and retrieved from computers are considered as valid account data.

### **Chapter III Implementation of Customs External Auditing**

**Article 9** The Customs shall, in accordance with the requirements of Customs supervision and control and on the basis of the credit status and risk profile of the enterprises and units directly involved with import and export goods as well as the actual circumstances of their import and export goods, determine the focus of Customs external auditing.

**Article 10** In implementing Customs external auditing, a written notice shall be delivered to the auditee three days prior to the auditing. Where the auditee is suspected of major violations of law and being possible to transfer, conceal, destroy or discard the accounting books, forms and other relevant data as well as the import and export goods, or under other emergency circumstances, the Customs may, with the approval of the commissioner of the Customs directly under the General Administration of Customs or the commissioner of the Customs subordinate to and authorized by the former, conduct an audit without any notice in advance.

**Article 11** In implementing Customs external auditing, an auditing team shall be formed in which there shall be two auditors at least.

**Article 12** In implementing Customs external auditing, the Customs officers shall present Customs Auditing Credentials.

The Customs Auditing Credentials shall be printed and issued by the General Administration of Customs in a unified format.

**Article 13** In implementing Customs external auditing, the Customs officer who has a direct interest in the auditee shall withdraw.

**Article 14** In implementing Customs external auditing, the Customs may exercise the following powers:

(1) scrutinizing and reproducing accounting books, forms and other relevant data of the auditee;

(2) entering the auditee's manufacturing and business premises and storage areas so as to inspect the manufacturing and business operations as well as goods related to import and export activities;

(3) inquiring the auditee's legal representative, major responsible persons or other related personnel about their business operations or other issues related to import and export activities; and

(4) gaining access, with the approval of the commissioner of the Customs directly under the General Administration of Customs or the commissioner of the Customs subordinate to and authorized by the former, to the auditee's bank account at commercial banks or other financial institutions for necessary inquiry or scrutiny.

**Article 15** In implementing Customs external auditing, if the auditee is found possible to transfer, conceal, falsify, destroy or discard the accounting books, forms and other relevant data, the Customs may, with the approval of the commissioner of the Customs directly under the General Administration of Customs or the commissioner of the Customs subordinate to and authorized by the former, seal up or impound its accounting books, forms and other relevant data as well as the storage medium of electronic data. However, the adoption of this measure shall not adversely affect the normal manufacturing and business activities of the auditee.

Upon clearance of a case or completion of collecting the necessary evidence, the Customs shall, without delay, lift the sealing up or impoundment of the accounting books, forms and other relevant data as well as the storage medium of electronic data.

**Article 16** In implementing Customs external auditing, if the auditee is found suspected of violations of the Customs Law, any other related laws or administrative regulations in its import and export goods, the Customs may, with the approval of the commissioner of the Customs directly under the General Administration of Customs or the commissioner of the Customs subordinate to and authorized by the former, seal up or impound the import and export goods in question.

**Article 17** The auditee shall cooperate with the Customs in its work and

provide necessary working conditions for it.

**Article 18** The auditee shall be subject to Customs external auditing, report truthful information, and provide accounting books, forms and other relevant data for the Customs, and shall not refuse the audit, delay the provision of or conceal relevant documents.

In the case of computerized accounting, the auditee shall provide the Customs with the account software together with the instructions and other related materials.

**Article 19** During the Customs scrutiny and reproduction of the auditee's accounting books, forms and other relevant data, or during the Customs inspection of the auditee's manufacturing and business premises and storage areas, the presence of the auditee's legal representative, major responsible persons or other representatives appointed by the auditee is mandatory, who shall, in conformity with the Customs requirements, make a list of account books, open the storage, move the goods or unpack the goods.

**Article 20** In implementing Customs external auditing, any enterprise or unit associated with the auditee in financial or other business transactions shall keep the Customs informed of truthful information and provide necessary data and certifying materials for it.

**Article 21** In implementing Customs external auditing, the Customs may entrust the institutions specialized in accounting and taxation or other professional institutions with providing professional conclusions on relevant issues.

The professional conclusions provided by the institutions specialized in accounting and taxation or other professional institutions entrusted by the auditee may be taken as the reference for Customs external auditing.

**Article 22** After performance of auditing, the Customs auditing team shall submit to the Customs an audit report. Where the report has recognized that the auditee is suspected of violations of law, the opinion of the auditee on the facts recognized in the report shall be solicited before the report is submitted to the Customs, and the auditee shall, within seven days from the date of receipt of the relevant materials, send its opinion in a written form to the Customs.

**Article 23** The Customs shall, within 30 days from the date of receipt of the audit report, make an audit conclusion and deliver it to the auditee.

The Customs shall, in the audit conclusion, explain the reasons for making such a conclusion and inform the auditee of its relevant rights.

#### **Chapter IV Disposition after Customs External Auditing**

**Article 24** Where Customs duties or any other import taxes are found, upon Customs external auditing, to be short-levied or not levied, the Customs shall, in accordance with the provisions of the Customs Law, the relevant tax laws and administrative regulations, collect the unlevied amount from the auditee; where the short-levied or unlevied collection is attributable to a violation of the provisions by the auditee, the Customs shall, in accordance with the Customs Law, the relevant tax laws and administrative regulations, pursue the full payment thereof.

Where the auditee fails to pay the duties and taxes within the time limit prescribed by the Customs, the Customs may, in accordance with the provisions of the first and second paragraphs of Article 60 of the Customs Law, take compulsory enforcement measures.

**Article 25** The import or export goods sealed up or impounded in accordance with the provisions of Article 16 of these Regulations shall be released by the Customs without delay upon the removal of suspicion of any unlawful practice through Customs external auditing; if any violation of the law is discovered through Customs external auditing, the Customs shall deal with it in accordance with the provisions of the Customs Law and the Regulations on Implementing Customs Administrative Penalty.

**Article 26** An auditee who is found, through Customs external auditing, to have committed any violation of regulations on Customs supervision and control, shall be dealt with by the Customs in accordance with the provisions of the Customs Law and the Regulations on Implementing Customs Administrative Penalty.

Where an enterprise or unit directly involved with import and export goods has

reported its violation of regulations on Customs supervision and control to the Customs on its own and has accepted the measures imposed on it by the Customs, a lighter or mitigated administrative penalty shall be applicable.

**Article 27** Where an auditee is found, through Customs external auditing, to have committed any act of smuggling that constitutes the smuggling crime, criminal liability shall be investigated for in accordance with law; where the act does not yet constitute a crime, the auditee shall be punished by the Customs in accordance with the provisions of the Customs Law and the Regulations on Implementing Customs Administrative Penalty.

**Article 28** The total amount of revenue collected from repaid levies or recovered payment of duty and tax arrears, confiscated smuggled goods, illegal proceeds and collected fines through Customs external auditing shall be turned over to the treasury of the State.

**Article 29** Any dispute arising from duty and tax payment between an auditee and the Customs shall be settled in accordance with the provisions of Article 64 of the Customs Law.

#### **Chapter V Legal Liability**

**Article 30** An auditee who has committed any of the following acts shall be ordered by the Customs to make corrections within a time limit and, if failing to make corrections within the time limit, the auditee shall be fined not less than 20,000 yuan but not more than 100,000 yuan; if the circumstances are serious, its registration for Customs declaration shall be revoked; the person in charge with competent accountability and other persons with competent accountability shall each be fined not less than 5,000 yuan but not more than 50,000 yuan; if a crime is constituted, criminal liability shall be investigated for in accordance with law:

(1) providing the Customs with falsified information or concealing important facts;

(2) refusing to provide or delaying providing the Customs with accounting books,

forms and other relevant data, or the related storage medium of electronic data; or

(3) transferring, concealing, falsifying, destroying or discarding Customs declaration forms, import and export documents, contracts and other data directly related to import and export operations, or the related storage medium of electronic data.

**Article 31** An auditee who fails to compile or keep Customs declaration forms, import and export documents, contracts and other data directly related to import and export operations in accordance with the provisions shall be ordered by the Customs to make corrections within a time limit and, if failing to make corrections within the time limit, the auditee shall be fined not less than 10,000 yuan but not more than 50,000 yuan; if the circumstances are serious, its registration for Customs declaration shall be revoked; the person in charge with competent accountability and other persons with competent accountability shall each be fined not less than 1,000 yuan but not more than 5,000 yuan.

**Article 32** An auditee who fails to establish or compile accounting books in accordance with the provisions, or transfers, conceals, falsifies, destroys or discards accounting books, shall be investigated for legal liability in accordance with the relevant provisions of the Accounting Law.

**Article 33** Where, in auditing, a Customs officer neglects his duties, commits illegalities for personal gain, abuses his power or takes advantage of his office to accept or extort money or things of value from the auditee, and if a crime is constituted, he shall be investigated for criminal liability in accordance with law; if no crime is constituted, a sanction shall be imposed on him in accordance with law.

#### **Chapter VI Supplementary Provision**

**Article 34** These Regulations shall be effective as of the date of promulgation.

本译本仅供参考，若有歧义，请以中文版本为准。

**The English version is for reference only. In case of any discrepancy or ambiguity of meaning between this English translation and the Chinese version, the latter shall prevail.**