



世民律師事務所 SHIMIN LAW OFFICES

NEWSLETTER

Amendment of Measures of the Customs of the People's Republic of China for the Examination and Determination of Dutiable Price of Imported and Exported Goods Released

On December 25, 2013 the Director of Customs signed in Guangzhou and released *Decree of the General Administration of Customs of the People's Republic of China No.213*, that is *Measures of the Customs of the People's Republic of China for the Examination and Determination of Dutiable Price of Imported and Exported Goods* (hereinafter referred to as "the Measure"), which implemented from February 1, 2014. The Measure is the amendment of *Decree of the General Administration of Customs No. 148* (hereinafter referred to as "former Measure"), mainly including the following:

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1. Articles related to “Determination of Dutiable Price of Goods for Domestic Sale for Processing Trade” are cancelled from the Measure and released separately as *Decree of the General Administration of Customs of the People’s Republic of China No.211*, that is *Measures of the Customs of the People’s Republic of China for the Examination and Determination of Dutiable Price of Goods for Domestic Sale for Processing Trade* at the same time instead. From now on (February 1, 2014), issues on the determination of dutiable price of bonded goods imported for processing trade or from special Customs surveillance zones have applied to *Decree of the General Administration of Customs No.211*.
2. General commercial practices are taken into consideration when determine whether special relations have effect on the transaction price of imported goods. Article 18 have been added to allow Customs to deem that said special relations have not affected the transaction price of the imported goods when it is determined as the circumstances in line with general commercial practices.
3. Literal expressions of “Freights and Related Expenses and Insurance Premiums” before and after are unified in the Measure (see also Article 5, 35 in the Measure together with Article 38 in former Measure). In addition, where the freights of the imported goods cannot be determined, computation method is replaced to in accordance with the *normal* transport costs at the same import period of such goods, from based on the *actual* transport costs of such goods or *freight(s) rates publicized by the transport industry* at the same import period of such goods.
4. Third paragraph of Article 44 of formal Measure is deleted to allow Customs to include “commissions specified separately in the costs of the goods to be borne by the sellers” into the dutiable price of exported goods.
5. Definitions of “before unloading” and “before loading” are newly added into the Measure.

More detail comparison of the Measure Amendment, please refer to info@shiminlaw.com.

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