

# Customs Clearance

# News

April

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## Customs Consulting of Xinhai Newsletter in April

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# 01

## New notice on the measures for the administration of import tax policies from 2021 to 2030

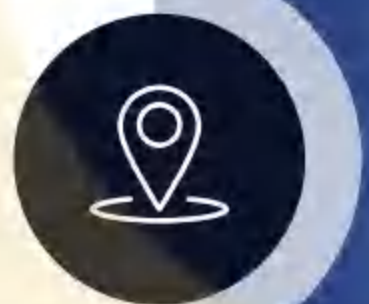
- Notice of the Ministry of Finance, the National Development and Reform Commission, the Ministry of Industry and Information Technology, the General Administration of Customs and the State Administration of Taxation on the Measures for the Administration of Import Tax Policies to Support the Development of Integrated Circuit Industry and Software Industry (Customs Department, Ministry of Finance[2021] No.4 No.5)
- Notice on the Measures for the Administration of Tax Policies for Supporting the Import of Aviation Equipment for Civil Aviation Maintenance in 2021-2030 (Customs Department, Ministry of Finance[2021] No.16)
- Notice on the Import Tax Policy of Anti-HIV Drugs from 2021 to 2030 (Customs Department, Ministry of Finance [2021] No.13)
- Notice on the Import Tax Policy Supporting the Development of New Display Industry in 2021-2030 (Customs Department, Ministry of Finance [2021] No.19)



Customs Department, Ministry of  
Finance (2021) No.4、5

## Major project

The National Development and Reform Commission and the Ministry of Industry and Information Technology shall determine the recommended list of major integrated circuit projects and the recommended list of contractors according to the capacity and standards of enterprises; The Ministry of Finance, together with the General Administration of Customs and the State Administration of Taxation, shall determine the installment tax payment scheme for major integrated circuit projects (including the project name, the name of the contractor, the starting and ending time of installment tax payment, the total amount of installment tax payment, the quarterly tax payment, etc.), and notify the provincial finance department (bureau), the local customs directly under the enterprise and the provincial tax bureau, which shall inform the relevant enterprises. **Enjoy the installment tax of imported new equipment, should be declared for import in the customs area directly under the customs office where the enterprise is located. According to the provisions of customs affairs guarantee, the contractor shall provide tax guarantee recognized by the customs for unpaid taxes. The customs shall not impose late payment fees on the taxes that are allowed to be paid in installments.** When the contractor pays taxes for the last time, the customs shall complete the settlement and payment of all taxes payable for the project.



It is clear that integrated circuit manufacturers can be exempted from import duties: characteristic processes (logic circuits with integrated circuit line width less than 65 nm, memory manufacturers, and line width less than 0.25 microns); Self-use productive materials that cannot be produced in China or whose performance cannot meet the demand; Compound integrated circuit manufacturers and advanced packaging and testing enterprises with integrated circuit linewidth less than 0.5 microns. Manufacturers of photoresist, mask and silicon wafers of 8 inches or above for integrated circuits import special building materials, supporting systems and spare parts of production equipment (including imported equipment and domestic equipment) for purification rooms that cannot be produced in China or whose performance cannot meet the demand.

The National Development and Reform Commission, together with the Ministry of Industry and Information Technology, the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation, formulated and jointly issued a **list** of integrated circuit manufacturing enterprises, advanced packaging and testing enterprises and key raw materials and spare parts manufacturing enterprises of the integrated circuit industry that enjoy exemption from import duties. The National Development and Reform Commission, the Ministry of Industry and Information Technology, together with the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation, have formulated and jointly issued a **list** of key integrated circuit design enterprises and software enterprises encouraged by countries that enjoy exemption from import duties.

The Ministry of Industry and Information Technology, together with the National Development and Reform Commission, the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation, has formulated and jointly issued a **list** of duty-free imported goods for self-use productive raw materials (including research and development), consumables, special building materials for purification rooms, supporting systems and spare parts of production equipment (including imported equipment and domestic equipment) that cannot be produced in China or whose performance cannot meet the demand.



The entities that can enjoy the exemption from import duties are: design and manufacturing enterprises of complete civil aircraft, domestic airlines, maintenance units and distributors of aviation equipment; The specific list shall be determined by the Civil Aviation Administration and communicated to the General Administration of Customs, the Ministry of Industry and Information Technology, and the Ministry of Finance, with a timely notice of dynamic adjustment.



The aviation equipment for maintenance that can be exempted from import duties refers to: it generally has the airworthiness certificate issued by the civil aviation authorities such as the Civil Aviation Administration of China, the Federal Aviation Administration of the United States, the European Union Aviation Safety Administration, the Canadian Civil Aviation Administration and the Brazilian Civil Aviation Administration, or the resumes issued by the civil aviation manufacturing and maintenance units such as Russia and Ukraine. Standard parts and raw materials with product qualification certificates issued by manufacturing units also belong to aviation equipment.



Aviation equipment imported without duty shall not be produced domestically or the performance cannot meet the demand; Or must be specially used for the maintenance of civil aircraft, civil aircraft parts equipment, including power plants, such as engines, and other limited to the aircraft's airborne equipment and its parts, raw materials, excluding ground handling system used in the equipment and its parts.



01

Notice of the Ministry of Finance, the General Administration of Customs and the General Administration of Taxation on the Import Tax Policy of Anti-HIV Drugs from 2021 to 2030.



In order to adhere to the public welfare nature of basic medical and health services and support AIDS prevention and control work, from January 1, 2021 to December 31, 2030, anti-HIV drugs entrusted to be imported by the Health and Wellness Commission are **exempted from import duties and import value-added tax.**



The list of anti-HIV drugs enjoying the tax exemption policy and the entities entrusted to import them are determined **by the Health and Health Commission** and sent to the Ministry of Finance, the General Administration of Customs and the General Administration of Taxation.

## Customs Department, Ministry of Finance (2021) No. 19

### Which manufacturing enterprises can be exempted from customs duties?

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The National Development and Reform Commission, together with the Ministry of Industry and Information Technology, the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation, has formulated and jointly issued a list of manufacturers of new display devices and manufacturers of key raw materials and spare parts for the new display industry, which are exempt from import duties.

### Which goods are imported duty-free?

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The Ministry of Industry and Information Technology, together with the National Development and Reform Commission, the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation, has drawn up and jointly issued a list of duty-free imported goods for self-use and productive (including research and development) raw materials, consumables and ancillary systems for purification rooms, spare parts for production equipment (including imported equipment and domestic equipment) that cannot be produced in the country or whose performance cannot meet the demand.

### Tax reduction and exemption procedures

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Duty-free import entities shall, in accordance with the relevant provisions of the customs, go through the formalities for tax reduction and exemption of imported goods.

### Enterprise conditions for installment payment of value-added tax

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The National Development and Reform Commission, together with the Ministry of Industry and Information Technology, shall formulate the standards for major projects of new display devices that are entitled to the installment payment of value-added tax on the import of new equipment and the conditions for the construction of enterprises that are entitled to the installment payment, and shall based on the above-mentioned standards and conditions, determine the proposed list of major projects of new display devices and the proposed list of construction enterprises, and shall write to the Ministry of Finance and send a copy to the General Administration of Customs and the General Administration of Taxation.

# 02

## Two-step declaration adjustment matters and notice

- Two-step declaration of list of taxable items is not recommended
- Other "Two-Step Declaration" precautions





A two-step declaration of the list of taxable items is not recommended.

The catalog is dynamically adjusted. The first step of the two-step reporting, the summary reporting itself, is regulated by the top 6. It is assumed that the first 6 digits in the summary report of an enterprise are 853650, and the complete report is 8536500010 containing mercury, which affects the subsequent supervision.

Which commodity codes are not allowed to be declared in two steps? (Updated on 6 April)

050210、050290、050590、050690、050710、051199、252490、253090、280461、  
282919、290377、290379、290381、290389、290399、290930、291590、292159、  
292250、292412、293299、310510、330410、330420、330430、330491、330499、  
340111、340119、340120、340130、380400、380859、380891、380892、380893、  
380894、382482、382488、382590、401700、450190、510310、510320、510330、  
510400、700100、711292、711299、720410、720421、720429、720441、720449、  
740100、740400、760200、810600、811100、811292、811300、850610、850640、  
850660、850680、853530、853641、853649、853650、853931、853932、853939、  
901890、902511、902519、902580、902620





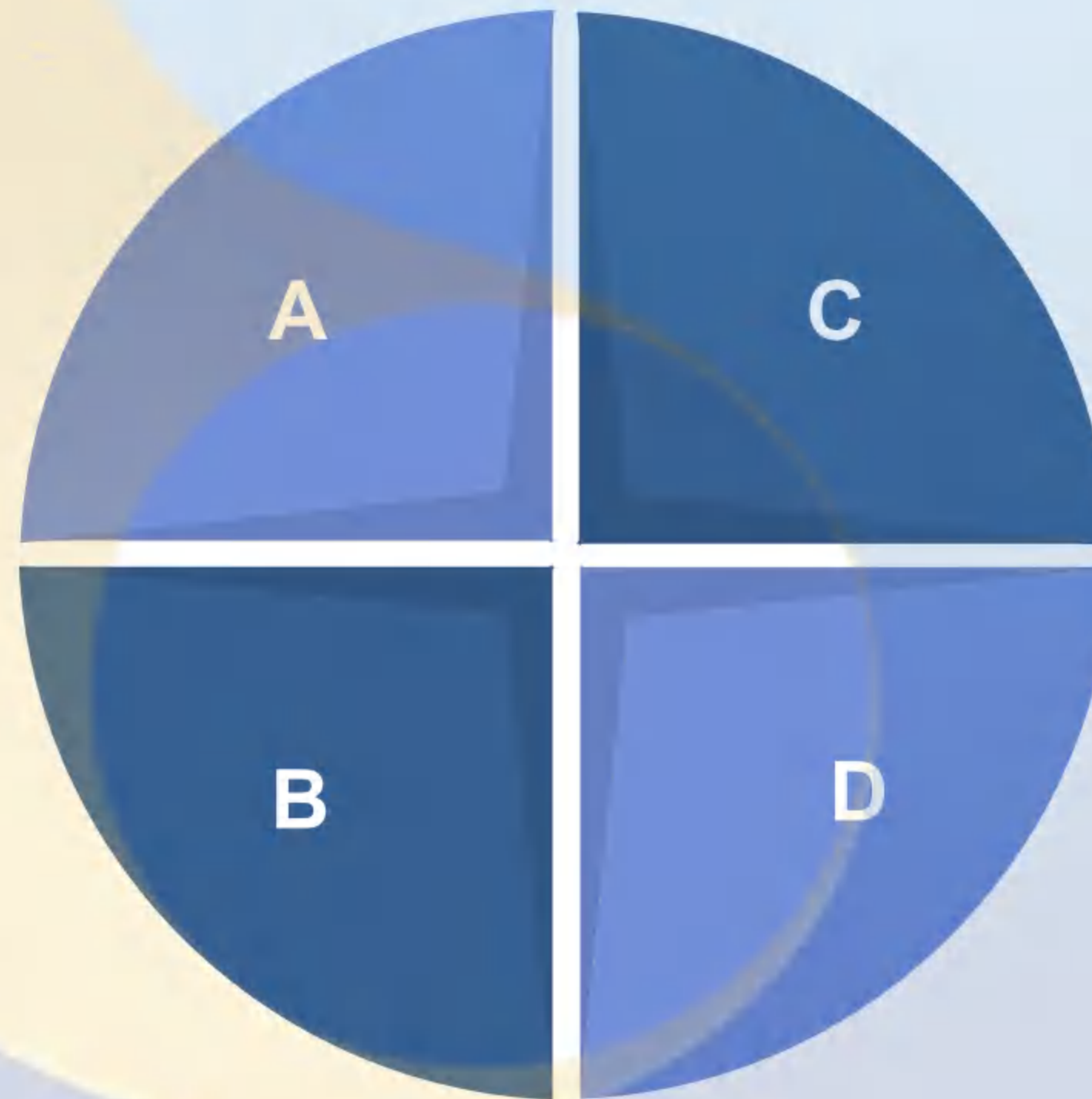
## Other "two-step declaration" precautions

### 1. Should the preferential certificate of origin be entered at the stage of summary declaration or complete declaration?

The certificate of origin does not need to be entered at the summary declaration stage, but can be entered at the complete declaration stage. If only the certificate of origin is involved and no other regulatory documents are involved, no certificate is required for the summary declaration.

### 2. Is the tariff rate entered at the summary or complete reporting stage?

If the goods are declared summarily after arrival, the tariff rate shall be calculated based on the time of the summary declaration; If the goods are declared summarily before arrival, the tariff rate shall be calculated based on the actual import date.



### 3. How should wooden packaging be filled in and whether inspection should be selected at the summary reporting stage?

Under the "two-step declaration" mode, if the imported goods are non-statutory inspection and quarantine goods but with wooden packaging, the "Inspection-related" item does not need to be checked and the inspection-related data item does not need to be declared during the summary declaration.

### 4. Summarize the tax declaration forms, and release the documents after the complete declaration, indicating that "there are tax forms that have not been paid". What should the enterprise do?

The consolidated tax declaration form has been released after picking up the goods in the summary reporting phase. The system can release the documents automatically without special disposal after the tax payment is completed by the fifth working day of next month.

# 03

## Relationship between biosafety law and import and export of goods

- Frontier health and quarantine
- Animal and plant inspection and quarantine
- Customs supervision (national access, inspection, sampling and testing)




## Relationship between biosafety law and import and export of goods

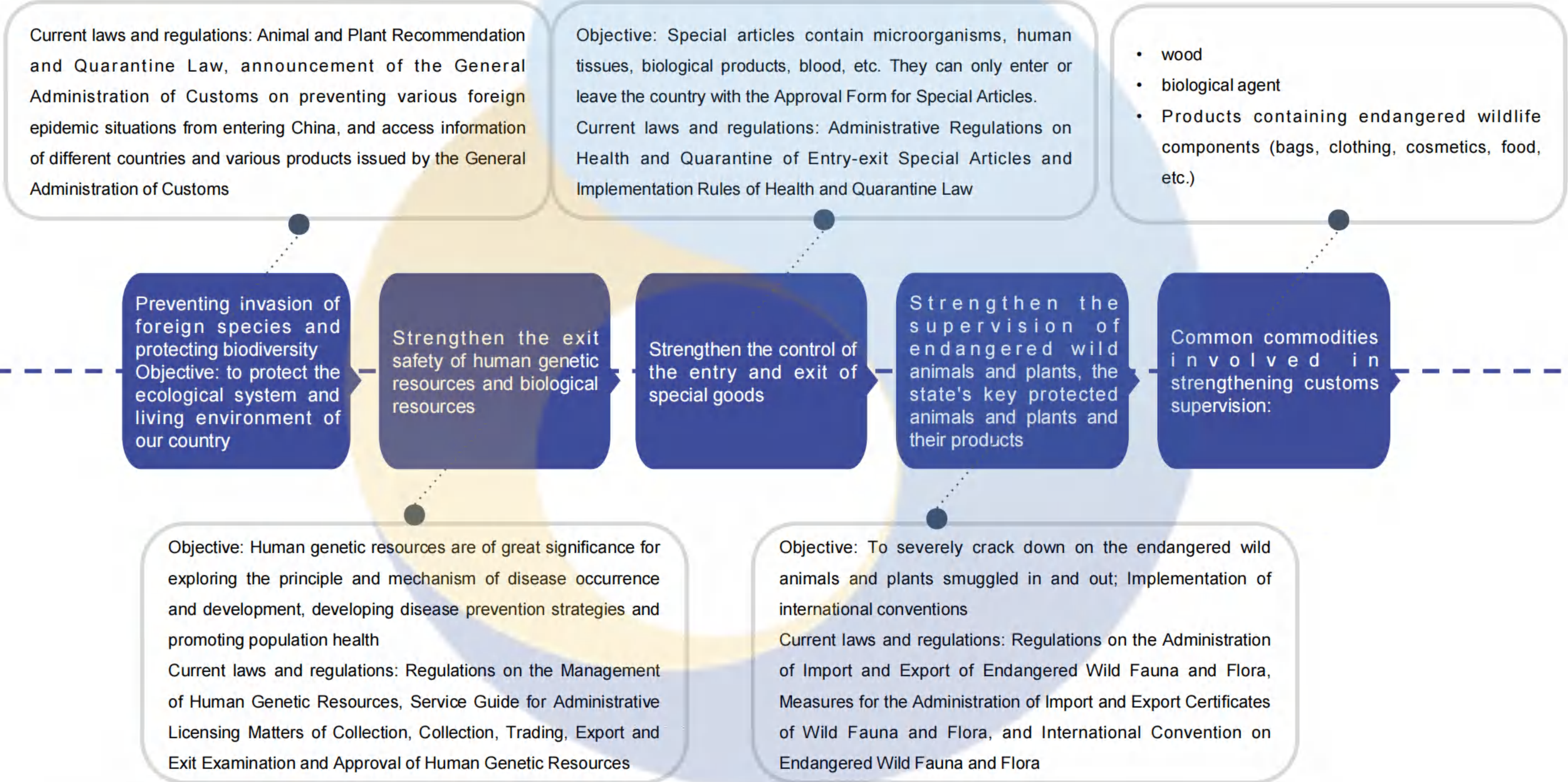
Biosafety refers to the state effectively preventing and responding to the threat of dangerous biological factors and related factors. Biotechnology can develop steadily and healthily. People's life and health and ecological system are relatively in a state of no danger and no threat. Biology field has the ability to maintain national security and sustainable development.

The "Biosafety Law" emphasizes that no unit or individual shall endanger biological safety, and shall not illegally transport, deliver or carry special goods, human genetic resources, endangered species and their products, and wildlife and its products under special state protection into or out of the country.

The "Biosafety Law" came into force on April 15, 2021. It is a programmatic law. It is closely related to China's existing health and quarantine laws, animal and plant recommendation and quarantine laws, regulations on the management of human genetic resources, and regulations on the import and export of endangered wild animals and plants, as well as to China's national health and health Commission, Ministry of foreign affairs, Ministry of science and technology, Ministry of agriculture and rural areas and other ministries and commissions.



## Relationship between biosafety law and import and export of goods



04

## Analysis of the new CIQ policies in April



## Analysis of the new CIQ policies in April

Category	Announcement No.	Comments
Animal and Plant Products Access	Announcement No.29 of the General Administration of Customs and the Ministry of Agriculture and Rural Affairs in 2021	Announcement on prevention of foot-and-mouth disease in Mauritius from entering our country. The direct or indirect import from Mauritius of cloven-hoofed animals and their related products, including products derived from cloven-hoofed animals that have not been processed or that, although processed, are still liable to spread disease, has been prohibited since 6 April 2021. Once discovered, they will be returned or destroyed.
	Risk Division of Supervision Division of Animal Husbandry Department of General Administration of Customs (No.25 [2021] of Animal Husbandry Letter)	Warning notice on prevention of foot-and-mouth disease in Mauritius. The direct or indirect import of cloven-hoofed animals and their related products from Mauritius has been prohibited since 27 March 2021. Once discovered, they will be returned or destroyed.
	Risk Division of Supervision Division of Animal Husbandry Department of General Administration of Customs (No.24 [2021] of Animal Husbandry Letter)	Warning notice on prevention of the spread of Peste des petits ruminants in Algeria. Since 25 March 2021, the direct or indirect import from Algeria of sheep, goats and their related products, including products derived from sheep and goats that are unprocessed or processed but still have the potential to spread the disease, is prohibited. Once discovered, they will be returned or destroyed.
	Announcement of the General Administration of Customs No.28, 2021	Announcement on inspection and quarantine requirements for imported Albanian honey. Albanian honey that meets the relevant requirements is allowed to be imported from 31 March 2021. Albanian honey that is allowed to be imported refers to natural sweet substance that bees collect nectar, secretions or nectar of plants, mix with their own secretions, and then brew fully. The announcement regulates the requirements of processing enterprises, sources of bees, import of honey, certificates and storage and transportation.



## Analysis of the new CIQ policies in April

Category	Announcement No.	Comments
Animal and Plant Products Access	Announcement of the General Administration of Customs No.27, 2021	Announcement on inspection and quarantine requirements for imported Slovak mutton. Since 29 March 2021, the import of Slovak mutton that meets the relevant requirements has been allowed. Permitted imports of Slovak mutton refer to frozen and chilled (boned and boned) skeletal muscle of sheep or goats under 12 months of age [the body parts of sheep after slaughter and bloodletting with hair, viscera, head and tail and limbs (below wrist and joints) removed]. The announcement is standardized from five aspects: requirements of production enterprises, requirements of animal sources, requirements of imported mutton, packaging requirements and certificate requirements.
Import and export food supervision	General Administration of Customs Decree No.249	Decree on the Announcement of the Measures of the People's Republic of China for the Administration of the Safety of Imported and Exported Food. The Order will be implemented from 1 January 2022. Make it clear that the General Administration of Customs is in charge of the supervision and administration of import and export food safety throughout the country. And standardize food import, food export and supervision and management. Identify that the activities of imported food conformity assessment include: assessment and review of food safety management systems of overseas countries (regions) exporting food to China, registration of overseas production enterprises, record keeping and conformity assurance of importers and exporters, examination and approval of quarantine of imported animals and plants, inspection of accompanying conformity certificates, audit of documents, on-site inspection, supervision and random inspection, inspection of import and sales records, and combinations thereof. The conformity assessment procedures include sampling, inspection and inspection; Assessment, verification and conformity assurance; Registration, recognition and approval and combinations thereof. At the same time, six administrative measures were abolished. The Measures for the Administration of Import and Export Food Safety promulgated by Order No.144 of the former General Administration of Quality Supervision, Inspection and Quarantine on September 13, 2011 and modified in accordance with Order No.184 of the former General Administration of Quality Supervision, Inspection and Quarantine on October 18, 2016 and Order No.243 of the General Administration of Customs on November 23, 2018 respectively, The Administrative Measures for the Inspection and Quarantine of Imported and Exported Aquatic Products, promulgated by Order No.20 of the former State Administration of Inspection and Quarantine on February 22, 2000 and modified in accordance with Order No.238 of the General Administration of Customs on April 28, 2018, and the Administrative Measures for the Inspection and Quarantine of Imported and Exported Aquatic Products, promulgated by Order No.135 of the former State Administration of Quality Supervision, Inspection and Quarantine on January 4, 2011 and modified in accordance with Order No.243 of the General Administration of Customs on November 23, 2018, The Measures for the Supervision and Administration of Inspection and Quarantine of Imported and Exported Meat Products, promulgated by Order No.136 of the former General Administration of Quality Supervision, Inspection and Quarantine of the People's Republic of China on January 4, 2011 and modified by Order No.243 of the General Administration of Customs on November 23, 2018, The Measures for the Supervision and Administration of Inspection and Quarantine of Imported and Exported Dairy Products promulgated by Order No.152 of the former General Administration of Quality Supervision, Inspection and Quarantine of the People's Republic of China on January 24, 2013 and modified pursuant to Order No.243 of the General Administration of Customs on November 23, 2018, and the Provisions on the Administration of Filing of Export Food Production Enterprises promulgated by Order No.192 of the former General Administration of Quality Supervision, Inspection and Quarantine of the People's Republic of China on November 14, 2017 and modified pursuant to Order No.243 of the General Administration of Customs on November 23, 2018 shall be repealed simultaneously.





## Analysis of the new CIQ policies in April

Category	Announcement No.	Comments
Import and export approval	Notice of the State Food and Drug Administration on Launching the Information Service Platform for Cosmetic Registration and Filing	From April 1, 2021, the cosmetics registration information service platform was launched, and the enterprise information management module was opened. From May 1, 2021, the general cosmetics registration management module and the special cosmetics registration management module were opened.
Import and export food supervision	General Administration of Customs Decree No.248	Decree on the announcement of the "Regulations of the People's Republic of China on the Administration of Registration of Enterprises Producing Imported Food Abroad". The Order will be implemented from 1 January 2022. We have stepped up supervision over foreign food producers, shifting the focus from the management of the source of production to the supervision of the producers before the supervision of the imported products, and increasing the traceability of food. We have also strengthened the supervision responsibility of the overseas competent authorities to control the imported food from the source and ensure the safety of the imported food. From the original registration of meat, aquatic products, dairy products and bird's nest products, all imported food products need to be produced overseas. All overseas food manufacturing enterprises must pass the registration of the Chinese customs; After the implementation of the New Policy, food labels will need to be adjusted accordingly to increase the registration number of manufacturers.

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# Thank You