

Voluntary Report – Voluntary - Public Distribution

Date: April 02, 2025

Report Number: CH2025-0069

Report Name: GACC Announcement 277 - Regulation on Declaration Management of Import and Export Goods

Country: China - People's Republic of

Post: Beijing

Report Category: Agricultural Situation, FAIRS Subject Report, Sanitary/Phytosanitary/Food Safety, Trade Policy Monitoring

Prepared By: FAS China Staff

Approved By: Adam Branson

Report Highlights:

On March 28, 2025, the General Administration of Customs of the People's Republic of China (GACC) published Announcement 277 updating the Regulations on the Declaration Management of Import and Export Goods, which will take effect on May 1, 2025, replacing the previous version from 2003. The Regulations include several key changes related to customs clearance declaration procedures and operations, including electronic document submission, timelines for submissions, amended certificate requirements, etc. GACC claims the updates will improve efficiency and support compliance with customs procedures. This report includes an unofficial translation of the announcement which is for both agricultural and non-agricultural commodities.

FAS China provides this analysis and reporting as a service to the United States agricultural community, and to our farmers, ranchers, agribusiness operations, and rural communities in support of a worldwide agricultural information system and a level playing field for U.S. agriculture.

Background:

On March 28, 2025, the General Administration of Customs of the People's Republic of China (GACC) published Announcement 277, updating the *Regulations on the Declaration Management of Import and Export Goods*. These new regulations will take effect on May 1, 2025, replacing the previous version promulgated in 2003 with updates in 2010, 2014, 2017, and 2018.

The new version of the *Regulations* consolidates articles from the *Regulations on Entry-Exit Inspection and Quarantine Declaration* promulgated on December 17, 1999 (Order No. 16 of the former State Administration for Entry-Exit Inspection and Quarantine) and the *Administrative Measures for the Modification and Revocation of Customs Declaration Forms* promulgated on March 13, 2014 (Order No. 220 of the General Administration of Customs), while the latter two will be repealed simultaneously on May 1, 2025.

This report highlights key changes identified in the new regulations compared to its previous edition and provides an unofficial translation of the Announcement 277 for reference purposes. U.S. exporters and their partners in China are encouraged to conduct their own detailed review of these updated [Regulations](#) to ensure compliance.

Major Changes Identified

Default Declaration Method

The default custom declaration method has been updated to electronic-data-forms. Previously, both paper-based submissions and electronic forms were accepted. Under the new regulations, paper customs declaration forms may only be used under special circumstances and require customs approval. For more details, please refer to Article 5.

Submission Requirements

Chapter 4 of the previous version has been streamlined into Article 8 of the updated regulations. The required materials and documents for submission to customs remain unchanged, including contracts, invoices, packing list, cargo manifest, power of attorney, bill of lading, import and export licenses, among others. For further information, please consult Article 8.

Allowing the Adoption of a "Two-Step Declaration"

The updated regulations introduce a "two-step declaration" model. This allows consignees to submit an initial summary declaration after import goods are shipped, followed by a complete declaration. The full declaration must be completed within 14 days from the date the means of transport is declared to have entered the country. For detailed instructions, please refer to Article 10.

Allowing the Adoption of a "Centralized Declaration Model"

The new version permits consignors or consignees to adopt a centralized declaration model for multiple batches of goods entering through the same port, subject to customs approval. For additional guidance, see Article 11.

Quarantine Certificates will be Inspected by the Customs

The updated regulations add "inspection and quarantine certificates" to the list of documents that will be inspected at the port. For specific requirements and further details, refer to Article 14.3.

Reorganization of Articles

Articles related to modification and revocation of customs declarations have been reorganized into a new Chapter 3 in the updated regulations. The previous Chapter 3 (Special Declaration) and Chapter 5 (Issuance and Reissuance of Certification Copies and Verification Copies of Customs Declaration Forms) have been merged with other articles and are no longer presented as standalone chapters.

BEGIN UNOFFICIAL TRANSLATION

Regulations on the Declaration Management of Import and Export Goods of the People's Republic of China (Order No. 277 of the General Administration of Customs)

(Promulgated on March 27, 2025, effective May 1, 2025)

Chapter 1: General Provisions

Article 1

To standardize the declaration procedures for import and export goods, these regulations are formulated in accordance with relevant laws and administrative regulations, including the *Customs Law of the People's Republic of China*, *Tariff Law of the People's Republic of China*, *Frontier Health and Quarantine Law of the People's Republic of China*, *Animal and Plant Quarantine Law of the People's Republic of China*, *Food Safety Law of the People's Republic of China*, and *Import and Export Commodity Inspection Law of the People's Republic of China*.

Article 2

"Declaration" in these regulations refers to the act whereby consignees of imported goods, consignors of exported goods (hereinafter referred to as consignor or consignee of import and export goods), or entrusted customs declaration enterprises submit customs declarations and accompanying documents within specified time limits to report the actual status of import and export goods, which is then accepted by customs.

Article 3

Unless otherwise specified, the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, shall follow these regulations when handling the declaration procedures for import and export goods with customs.

Article 4

The consignor or consignee of import and export goods may declare to customs on their own or may entrust a customs declaration enterprise to declare to customs on their behalf.

The consignor or consignee of import and export goods, and the entrusted customs declaration enterprise, that handle the declaration procedures with customs shall first complete the registration with customs in accordance with the law.

Article 5

Declarations are made using electronic data customs declaration forms. In special circumstances, with customs approval, paper customs declaration forms may be used. Both electronic data customs declaration forms and paper customs declaration forms have the same legal effect.

Electronic data customs declaration refers to the method by which the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, submits the customs declaration form electronic

data and prepares the accompanying documents through the customs information management system in accordance with customs regulations.

Paper customs declaration refers to the method by which the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, fills out the paper customs declaration form, prepares the accompanying documents, and submits them in person to customs in accordance with customs regulations.

Article 6

Import and export consignors or entrusted customs declaration enterprises must truthfully declare to customs in accordance with the law and bear legal responsibility for the authenticity, accuracy, completeness, and compliance of their declarations.

Chapter 2: Declaration Requirements

Article 7

The consignee of imported goods, or the entrusted customs declaration enterprise, shall declare to customs within fourteen days from the date the means of transport is declared to enter the country.

For imported goods in transit, the consignee, or the entrusted customs declaration enterprise, shall handle the transit procedures with the customs at the entry point within fourteen days from the date the means of transport is declared to enter the country. The relevant goods shall be declared to the customs at the destination within fourteen days from the date of arrival at the destination.

The consignor of exported goods, or the entrusted customs declaration enterprise, shall declare to customs after the goods arrive at the customs supervision area and at least twenty-four hours before loading.

If the declaration to customs exceeds the time limits specified in the first and second paragraphs of this article, customs shall collect late declaration fees in accordance with the law.

For declarations made using electronic data customs declaration forms, the declaration date is the date on which the customs information management system accepts the declaration data. For declarations made using paper customs declaration forms, the declaration date is the date on which customs accepts the paper customs declaration form and processes the registration of the form.

If the electronic data customs declaration form is returned by the customs information management system, the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, shall modify and re-declare as required. The declaration date is the date on which customs accepts the re-declared data.

Article 8

When the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, declares to customs, they shall submit the following relevant accompanying documents in accordance with the law, except where submission is exempted by regulations:

- 1) Contract;
- 2) Invoice;
- 3) Packing list;
- 4) Cargo manifest (ship manifest);
- 5) Bill of lading (transport document);
- 6) Power of attorney for customs declaration;
- 7) Import and export licenses;

- 8) Other documents related to import and export goods as stipulated by laws, administrative regulations, and the General Administration of Customs.

For import and export goods that are legally required to undergo inspection and quarantine, the relevant documents shall also be submitted in accordance with regulations.

Article 9

In accordance with customs regulations, when the name, specifications, model, and quantity of import and export goods have been accurately determined and the bill of lading (transport document) or cargo manifest (ship manifest) data has been obtained, the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, may handle the declaration procedures with customs in advance within seven days before the import goods arrive at the port or the export goods arrive at the customs supervision area.

Article 10

With customs approval, the consignee of imported goods, or the entrusted customs declaration enterprise, may adopt the "two-step declaration" model, which involves an initial summary declaration followed by a complete declaration.

Unless otherwise specified, the consignee of imported goods, or the entrusted customs declaration enterprise, may initiate a summary declaration after the import goods have been shipped and must complete the declaration within fourteen days from the date the means of transport is declared to enter the country.

The "two-step declaration" shall be made using an electronic data customs declaration form, and the declaration date shall be the date on which the customs information management system accepts the summary declaration data.

If the consignee of imported goods, or the entrusted customs declaration enterprise, fails to complete the declaration within the specified time limit, customs shall collect late declaration fees in accordance with the law. The late declaration fees shall start from the fifteenth day after the means of transport is declared to enter the country and end on the date the complete declaration is made to customs.

Article 11

With customs approval, the consignor or consignee of import and export goods may adopt a centralized declaration model for multiple batches of goods within the specified range at the same port.

Article 12

The management requirements for export goods that are legally required to undergo inspection and quarantine shall be executed in accordance with laws, administrative regulations, and the provisions of the General Administration of Customs.

Article 13

When the consignor or consignee of import and export goods declares to customs in their own name, the customs declaration form shall be signed and stamped by the consignor or consignee of the import and export goods.

When a customs declaration enterprise is entrusted by the consignor or consignee of import and export goods to declare to customs in its own name, the customs declaration form shall be signed and stamped by the entrusted customs declaration enterprise.

Article 14

When a customs declaration enterprise is entrusted by the consignor or consignee of import and export

goods to handle declaration procedures, it shall sign a power of attorney with the consignor or consignee that clearly specifies the entrusted matters and submit it to customs. The enterprise shall handle the relevant customs procedures within the scope of the authorization. The consignor or consignee of import and export goods shall provide the customs declaration enterprise with the true information regarding the entrusted declaration matters.

When a customs declaration enterprise is entrusted to handle declaration procedures, it shall reasonably verify the authenticity, validity, and completeness of the information provided by the consignor or consignee. The verification shall include:

- 1) Documents proving the actual situation of the import and export goods, such as name, specifications, model, use, origin, price, supervision method, and supervision category;
- 2) Relevant documents such as contracts, invoices, transport documents, and packing lists for the import and export goods;
- 3) Licenses, inspection and quarantine certificates, and related documents required for import and export;
- 4) Other documents related to import and export goods as stipulated by laws, administrative regulations, and the General Administration of Customs.

Customs declaration enterprises that fail to fulfill their reasonable duty to verify the authenticity, validity, and completeness of the information provided by the consignor or consignee of import and export goods, or that violate customs regulations in their declarations, shall bear corresponding legal responsibilities.

Article 15

Before the consignee of imported goods declares to customs, they may submit a written application to the customs at the location of the goods to inspect the goods or extract samples due to reasons such as determining the name, specifications, model, and classification of the goods. Goods that require quarantine by law should have samples extracted only after passing quarantine.

Article 16

When declaring using an electronic data customs declaration form and customs requires the supplementary submission of accompanying paper-based document electronic data, the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, shall submit it to customs within ten days from the date of receiving the customs notification.

When declaring using an electronic data customs declaration form and accompanying paper-based documents need to be submitted, the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, shall prepare the paper documents, sign and stamp them, and submit them to the customs that accepted the declaration within ten days from the date of receiving the customs notification, and handle the relevant customs procedures. The content of the paper documents and electronic data must be consistent.

If the electronic data or paper documents are not submitted within the specified time limit, resulting in the customs directly canceling the electronic data customs declaration form, the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, shall re-declare. Any late declaration fees incurred shall be collected by customs in accordance with the law.

Article 17

When customs requires the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, to explain or clarify the situation, the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, shall promptly provide an explanation or complete materials after receiving the customs notification.

If supplementary declaration is required, the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, shall handle the relevant procedures in accordance with customs regulations.

Chapter 3: Modification and Revocation of Customs Declarations

Article 18

After customs accepts an import/export declaration, the customs declaration form and accompanying documents may not be modified or revoked unless specific circumstances permitted by customs regulations apply.

Article 19

Modifications take priority over revocation. Revocation is permitted only when modifications are unfeasible.

Article 20

Under any of the following circumstances, the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, may apply to the customs that accepted the declaration to modify or cancel the customs declaration form, unless otherwise specified by customs:

- 1) After the export goods have been released, part or all of the originally declared goods are returned or the means of transportation is changed due to reasons such as shipment or stowage;
- 2) During the loading, transportation, or storage of import and export goods, there is an overage or shortage, or loss or damage due to force majeure, resulting in discrepancies between the originally declared content and the actual goods;
- 3) Due to handling customs procedures for taxation, processing trade, bonded goods, inspection and quarantine, or other matters confirmed by customs that require modification or cancellation of the customs declaration form;
- 4) According to trade practices, a temporary price is used initially, and the customs declaration form needs to be modified when the actual settlement is based on the quality of the goods inspection or the actual price in the international market;
- 5) For declared imported goods that are directly returned, the original import customs declaration form needs to be modified or canceled;
- 6) Due to technical reasons such as computer or network system errors leading to incorrect electronic data declarations.

Article 21

For circumstances that meet the conditions specified in Article 20 of these regulations, the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, shall submit an application to customs for the modification or cancellation of the customs declaration form along with the following materials:

1. For circumstances that meet the conditions specified in Article 20.1, proof of return of goods or change of means of transportation shall be submitted;
2. For circumstances that meet the conditions specified in Article 20.2, proof issued by the relevant department shall be submitted;
3. For circumstances that meet the conditions specified in Article 20.3, relevant materials endorsed with customs opinions or materials that can fully prove the need to modify or cancel the customs declaration form shall be submitted;
4. For circumstances that meet the conditions specified in Article 20.4, documents that fully reflect the actual trade situation, such as contracts, invoices, packing lists, and bills of lading (transportation documents), shall be submitted, and payment vouchers related to the sale of goods and other documents and written materials proving the authenticity and accuracy of the declared price shall be truthfully provided;
5. For circumstances that meet the conditions specified in Article 20.5, the direct return form for imported goods or the customs order for direct return of imported goods shall be submitted;

6. For circumstances that meet the conditions specified in Article 20.6, an explanation issued by the computer or network system operation management party shall be submitted.

If the materials submitted by the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, comply with the provisions of the preceding paragraph and are complete and valid, customs shall promptly make the modification or cancellation.

Article 22

Due to operational errors by customs declaration personnel that result in the need to modify or cancel the customs declaration form, the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, shall submit an application to the customs that accepted the declaration for the modification or cancellation of the customs declaration form along with the following materials:

- 1) Relevant documents that reflect the actual situation of the import and export goods, such as contracts, invoices, packing lists, bills of lading (transportation documents), or cargo manifests;
- 2) A detailed explanation of the situation and relevant proof materials.

If the materials specified in the preceding paragraph are confirmed by customs to meet the requirements, the customs declaration form may be modified or canceled. If the modification or cancellation is not approved, customs shall promptly notify the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, and provide reasons.

Article 23

When customs discovers that a customs declaration form needs to be modified or canceled, it shall inform the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, of the content, reasons, and requirements for the modification or cancellation. If the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, has objections to the modification or cancellation, they shall raise them with customs within five working days; if no objections are raised within the time limit, customs may proceed with the modification or cancellation of the customs declaration form.

Article 24

Except in cases of force majeure, customs may directly cancel the corresponding customs declaration form if the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, falls under any of the following circumstances:

- 1) Failure to submit electronic data or paper documents within the specified time limit as required by customs;
- 2) Failure to transport export goods to the customs supervision area within the specified time limit after declaration;
- 3) Other circumstances as stipulated by the General Administration of Customs.

Article 25

Customs declaration forms for import and export goods that have been decided by customs to be subject to port control or are suspected of smuggling or violating customs supervision regulations shall not be modified or canceled before the completion of the relevant procedures.

Article 26

After the customs declaration form for import and export goods has been modified or canceled, if there is a need to change or reprocess the related accompanying documents, the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, shall obtain the corresponding import and export licenses and other accompanying documents, and customs shall verify the corresponding information.

Chapter 4: Supplementary Provisions

Article 27

Before the actual import or export of goods, if customs has issued a pre-ruling decision regarding customs-related matters for the goods, import/export consignors or entrusted customs declaration enterprises must follow the relevant regulations for pre-ruling management during the declaration process.

Article 28

Declarations for goods entering or exiting customs special supervision zones, bonded supervision facilities, or between such zones and overseas, as well as other forms of declarations stipulated by the General Administration of Customs, shall be governed by these regulations unless otherwise specified.

Article 29

Separate management requirements will be formulated for simplified declarations in areas such as Hainan Free Trade Port and Hengqin Guangdong-Macao In-Depth Cooperation Zone.

Article 30

For goods imported and exported through cables, pipelines, or other special methods, the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, shall regularly declare to the designated customs.

Article 31

For import and export goods that need to declare intellectual property status to customs, the consignor or consignee of import and export goods, or the entrusted customs declaration enterprise, shall truthfully declare the intellectual property status related to the import and export goods in accordance with national regulations and provide relevant supporting documents.

Article 32

The norms and formats for filling out customs declaration forms shall comply with the *Customs Declaration Form Filling Norms of the People's Republic of China* and related provisions.

Article 33

Import/export consignors or entrusted customs declaration enterprises that violate these regulations will be subject to administrative penalties by customs authorities. If violations constitute criminal offenses, criminal liability will be pursued according to law.

Article 34

The General Administration of Customs is responsible for interpreting these regulations.

Article 35

These regulations shall take effect on May 1, 2025. The following regulations are repealed simultaneously:

1. The *Regulations on the Declaration Management of Import and Export Goods of the People's Republic of China* promulgated on September 18, 2003 (Order No. 103 of the General Administration of Customs), as amended by:
 - Order No. 198 (November 26, 2010)
 - Order No. 218 (March 13, 2014)
 - Order No. 235 (December 20, 2017)
 - Order No. 238 (April 28, 2018)
 - Order No. 240 (May 29, 2018)
 - Order No. 243 (November 23, 2018).

2. The *Regulations on Entry-Exit Inspection and Quarantine Declaration* promulgated on December 17, 1999 (Order No. 16 of the former State Administration for Entry-Exit Inspection and Quarantine), as amended by:
 - Order No. 196 (March 6, 2018) of the former General Administration of Quality Supervision, Inspection and Quarantine
 - Order No. 238 (April 28, 2018)
 - Order No. 240 (May 29, 2018)
 - Order No. 243 (November 23, 2018).
3. The *Administrative Measures for the Modification and Revocation of Customs Declaration Forms* promulgated on March 13, 2014 (Order No. 220 of the General Administration of Customs), as amended by:
 - Order No. 238 (April 28, 2018)
 - Order No. 240 (May 29, 2018)
 - Order No. 243 (November 23, 2018).

Regulation Text Download Links:

- [*Regulations on the Declaration Management of Import and Export Goods of the People's Republic of China \(Word Document\)*](#)
- [*Regulations on the Declaration Management of Import and Export Goods of the People's Republic of China \(PDF Document\)*](#)

END TRANSLATION

Attachments:

[250327 GACC 2025 Announcement 277 Regs on Customs Declaration Mgmt for Import and Export Goods cn.docx](#)