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Source: General Administration of Customs website

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Measures of the People's Republic of China Customs for the Administrative Single Consumption of Processing Trade

(Promulgated by Order No. 2007 of the General Administration of Customs on January 1, 4; amended for the first time in accordance with
155 of the General Administration of Customs on March 2014, 3 "Decision of the General Administration of Customs on Amending S
Regulations"; amended for the second time in accordance with Order No. 13 of the General Administration of Customs on May 218, 2018;
for the third time by Order No. 5 of the General Administration of Customs on November 29, 240 "Decision of the General Administration c
on Amending Some Regulations")

Chapter I General Provisions

Article 1 These Measures are formulated in accordance with the Customs Law of the People's Republic of China and other relevant
administrative regulations in order to standardize the management of single consumption of processing trade (hereinafter referred to as
consumption) and promote the healthy development of processing trade.

Article 2 These Measures shall apply to the management of unit consumption by the Customs.

Article 3 Unit consumption refers to the amount of materials consumed by processing trade enterprises to process finished products
under normal processing conditions, and unit consumption includes net consumption and process loss.

Article 4 Processing trade enterprises shall file a single consumption with the Customs at the stage of establishing the processing tr
manual.

Article 5 The management of single consumption shall follow the principle of truthful declaration and verification according to fac

Article 6 Where the information provided by a processing trade enterprise to the Customs involves trade secrets, and the Customs i
to keep it confidential and submits a written application to the Customs, the Customs shall keep it confidential in accordance with law.
Processing trade enterprises shall not refuse to provide relevant information to the Customs on the grounds of confidentiality.

Chapter II: Single Consumption Standards

Article 7 The unit consumption standard refers to the standard for the consumption of finished products of processing trade units for use or reuse. The unit consumption standard sets the maximum upper limit value, of which the unit consumption standard for export duty on finished products adds a minimum lower limit value.

Article 8 The unit consumption standard shall be formulated by the Customs in conjunction with relevant departments in accordance with relevant regulations.

Article 9 The unit consumption standard shall be released to the public in the form of a customs announcement.

Article 10 The single consumption standard is applicable to processing trade enterprises outside special customs supervision areas and bonded supervision sites, and processing trade enterprises in special customs supervision areas and bonded supervision places are not subject to the single consumption standard.

Article 11 Processing trade enterprises outside special customs supervision areas and bonded supervision sites shall file or declare their consumption to the Customs within the unit consumption standard.

If the single consumption declared by processing trade enterprises outside the special customs supervision area or bonded supervision sites exceeds the unit consumption standard, the customs shall verify the bonded materials and parts according to the declared single consumption. If the declared unit consumption exceeds the unit consumption standard, the Customs shall verify the bonded materials and pieces according to the highest upper limit value or the lowest lower limit value of the unit consumption standard.

Article 12 Where the unit consumption standard has not yet been announced, the processing trade enterprise shall truthfully declare its single consumption to the customs, and the customs shall verify the bonded materials and parts according to the actual unit consumption of the processing trade enterprise.

Chapter III: Consumption of Declaration Forms

Article 13 Declaration of single consumption refers to the act of processing trade enterprises reporting single consumption to the customs.

Article 14 Processing trade enterprises shall truthfully declare their consumption to the Customs before the export of finished products, whether by carry-over of deep processing or domestic sale.

If a processing trade enterprise really has a legitimate reason for failing to declare the consumption on time, it shall retain samples of the finished product and relevant documents, and submit a written application before the export, further processing carryover or domestic sale of the finished product.

Article 15 The declaration of processing trade enterprises shall include the following contents:

(1) the commodity name, commodity number, unit of measurement, specification and model and quality of materials and finished products under processing trade;

(2) the unit consumption of finished products under processing trade;

(3) Where there are bonded and non-bonded materials for the same material in processing trade, the proportion, commodity name, unit of measurement, specification and model and quality of the non-bonded material shall be declared.

Article 16 The following situations are not included in the scope of process loss:

- (1) Loss of bonded materials, semi-finished products and finished products due to sudden power outages, water cuts, gas outages, c
man-made reasons;
- (2) Loss of bonded materials, semi-finished products and finished products caused by loss, damage, etc.;
- (3) Loss, damage or loss of bonded materials, semi-finished products or finished products due to force majeure;
- (4) Loss caused by increased material consumption due to the quality and specifications of imported bonded materials and exported
products not meeting the requirements of the contract;
- (5) Losses caused by non-bonded materials used in process ingredients;
- (6) Loss of consumable materials during processing.

Article 17 Processing trade enterprises may apply to the Customs for the formalities of changing or cancelling the single consumption
except in the following circumstances:

- (1) Bonded finished products have been declared for export;
- (2) The bonded finished product has been carried forward for deep processing;
- (3) The bonded finished product has already applied for domestic sale;
- (4) The Customs has already approved the unit consumption;
- (5) The Customs has already filed a case for investigation against the processing trade enterprise.

Chapter IV: Single Consumption Review

Article 18 Single consumption review refers to the conduct of Customs in reviewing and verifying whether the single consumption
by processing trade enterprises complies with relevant provisions and is consistent with the actual processing in accordance with these

Article 19 The Customs may exercise the following functions and powers in order to verify the authenticity and accuracy of the unit
consumption:

- (1) Inspecting and copying samples, images, pictures, drawings, quality, ingredients, specifications and models of materials and finished
products under processing trade, as well as books and materials such as processing contracts, orders, processing plans, processing reports
cost accounting;
- (2) Consult and copy the process flow chart, nesting diagram, material list, ingredient list, quality inspection standards and other relevant
materials that can reflect the technical requirements, processing technology and corresponding consumables of the finished product;
- (3) Requiring processing trade enterprises to provide calculation methods and formulas for the approved unit consumption;
- (4) inspecting bonded materials and finished products or taking samples for inspection or laboratory testing;
- (5) Inquiring about the legal representative, principal responsible person and other relevant personnel of the processing trade enterprise
the situation and problems related to unit consumption;

(6) Entering the goods storage and processing sites of processing trade enterprises, and inspecting the goods related to unit consumption and the processing conditions;

(7) Measure the unit consumption of processed products on site, and when necessary, retain samples.

Article 20 The Customs shall examine the single consumption declared by the processing trade enterprise, and accept the declaration of the processing trade enterprise if it meets the requirements.

Article 21 Where the Customs has doubts about the authenticity and accuracy of the processing trade enterprise's declaration of single consumption, it shall formulate and issue the "Notice of Challenge to the Single Consumption of Processing Trade by the Customs of the People's Republic of China" (hereinafter referred to as the "Notice of Single Consumption Challenge", the format is shown in the annex), and inform the legal representative or its agent of the processing trade enterprise in writing of the reasons for the challenge.

Article 22 The legal representative or its agent of a processing trade enterprise shall, within 5 working days of receiving the Notice of Single Consumption Challenge, provide relevant information to the Customs in writing.

Article 23 Where a processing trade enterprise fails to provide relevant information within the time limit prescribed by the Customs, the information provided is insufficient, or the information provided cannot determine the unit consumption, the Customs shall verify the unit consumption.

Article 24 Customs may, alone or in combination, use methods such as technical analysis, actual measurement, and cost accounting to verify the unit consumption declared by processing trade enterprises.

Article 25 Before the approval of single consumption, if a processing trade enterprise pays a security deposit or provides a bank guarantee and obtains the consent of the Customs, it may first go through customs formalities such as import and export, deep processing and carryover, and domestic sale of processing trade materials and finished products.

Article 45 Where a processing trade enterprise has objections to the results of the single consumption assessment, it may submit an application for review to the customs at the level above which made the single consumption assessment, and the customs at the higher level shall make a review decision within 15 days after receiving the application for review.

Chapter V Supplementary Provisions

Article 27: The meaning of the following terms in these Measures:

Net consumption refers to the amount of material parts that exist or are transformed into a unit of finished product through physical or chemical reactions after processing.

Process loss refers to the amount that must be consumed in the normal processing process except for the net consumption, but cannot be converted into the finished product due to processing technology, including tangible loss and intangible loss. The process loss rate refers to the percentage of process loss to the consumed materials. Unit consumption = net consumption / (1 - process loss rate).

The technical analysis method refers to the method by which the customs analyzes and calculates various factors affecting the unit consumption of the finished product such as the structure, composition, formula and process requirements of the finished product, and determines the unit consumption of the finished product.

The actual measurement method refers to the method by which the customs uses weighing and calculation methods to measure the consumption in the processing process, and verifies the unit consumption of the finished product through comprehensive analysis.

The cost accounting method refers to the method by which the customs compares and analyzes the statistical data of raw material consumption such as accounting books, processing records, warehouse books, etc., and calculates the unit consumption of approved finished products.

Article 28: Where violations of these Measures constitute smuggling or violations of customs supervision provisions, the Customs handle them in accordance with the relevant provisions of the Customs Law of the People's Republic of China and the Regulations of the People's Republic of China on the Implementation of Customs Administrative Punishments; Where a crime is constituted, criminal responsibility shall be pursued in accordance with law.

Article 29 The General Administration of Customs shall be responsible for the interpretation of these Measures.

Article 2007: These Measures shall take effect on March 3, 1. On March 2002, 3, Order No. 11 of the General Administration of Customs promulgated the Measures of the People's Republic of China on the Administration of Single Consumption of Processing Trade of Customs which was abolished at the same time.

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