

➤ **Q: What is smuggling? How to penalize that?**

A: In violation of customs law and relevant laws, administrative regulations, one of the following activities that avoid the customs control, evade duties an escape from the prohibitive or restrictive administration as ruled by the state on entry or exit of China shall be smuggling:

- a. Transport, carry or mail the goods, items prohibited or restricted by the state from entry or exit of China or the goods and items dutiable by law into or out of China.
- b. Without permit by the customs department and without payment of tariff and submitting the relevant permit documents, sell in China at discretion the bonded goods, goods particularly free from or reduced of duties and other goods and items under control of the customs and the foreign transportation tools coming into China.
- c. The behavior to avoid the control and monitor of the customs department that constitutes smuggling.

Besides, the activities of directly and illegally purchasing the goods and articles smuggled into China from the smugglers or the activities of transporting, purchasing or selling on inland sea, territorial sea, rivers and lakes the articles prohibited by the state for entry and exit or transporting, purchasing or selling the goods and articles restricted by the state for import and export without legal proof shall be treated as smuggling.

For the above activities not constituting an offence, the customs shall confiscate the smuggled goods, items and illegal income and may impose fine as well. The goods, articles specially or for several times used for shielding smuggling and the transportation tools specially or for several times used for shielding smuggling shall be confiscated. The special facilities for hiding smuggled goods and items shall be destroyed or confiscated. In case of constituting an offence, criminal responsibility shall be pursued.

Those forging, changing, buying/selling customs documents, colluding with the smugglers by providing to the smugglers loans, funds, accounts, invoices, proof, customs documents and colluding with the smugglers by providing to the smugglers the convenience of transportation, storage, mails or other that constitute an offence shall be pursued criminal responsibility. In case of not an offence, the customs shall confiscate the illegal income and impose fines.

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