

➤ **Q: Who are the taxpayers of custom duties?**

A: The payers of customs duties include the consignees importing the goods permitted by China, the consignors exporting the goods permitted by China and the owners of the articles permitted by China for entry or exit of China. They should respectively pay import duties and export duties.

The importation or procurement of goods originally produced in China should also be subject to import duties.

For importation or exportation of goods, the consignees or the consignors may, except otherwise ruled, go through the customs declaration and payment of duty formalities by themselves, or they may entrust the enterprises for customs declaration permitted by the customs for registration to deal with the declaration formalities.

Taking on trust of the consignees or consignors for dealing with customs declaration in name of the consignees or consignors, the enterprises for customs declaration should submit to the customs the trust letters signed by the trustors and should follow the rules concerning the trustors. Taking on trust of the consignees or consignors in name of the enterprises in dealing with customs declaration, the enterprises for customs declaration should bear the same legal responsibilities as the consignees or consignors do.

The owners of the articles for entry or exit of China may go through the declaration formalities by themselves or entrust others for handling customs declaration.

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