

➤ **Q: What is the time limit for the payment of customs duties?**

A: The payers of customs duties on import and export should pay the duties within 15 days after the date when the customs issues the duty memorandum. Except otherwise permitted by the customs, the goods for import and export shall be released by the customs after the consignees and the consignors clear up the duties or the guaranty payment. For any duty paid late, the customs shall, in addition to the duty payable, collect a late payment interest of 0.1% per day of the duty owed. Where the payers or guaranty parties fail to pay the duty within 3 months, enforcement measures may be taken to withhold or credit the duty by law upon approval by the director of the customs directly under the state general administration of customs or the director of the customs authorized by the state general administration of customs.



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