

List of Reasons for Deemed Foreign Exchange Receipt and Supporting Document Requirements

- I. Due to fluctuations in the international commodity market: Provide proof issued by the relevant chamber of commerce or market quotation data from relevant exchanges. If such documents cannot be provided due to objective reasons, submit relevant supporting materials from the importer.
- II. Due to quality issues of the export goods: Provide correspondence from the importer and certification from the inspection agency of the importing country. If certification from the inspection agency of the importing country cannot be provided due to objective reasons, submit inspection reports or other proof materials from the importer, or third-party supporting materials from the goods or raw material manufacturers.
- III. Due to deterioration, spoilage, abnormal death, or loss of animals and perishable products: Provide correspondence from the importer and certification from the inspection agency of the importing country. If inspection certification cannot be provided due to objective reasons, submit relevant supporting materials from the importer or third-party proof such as transportation documents.
- IV. Due to force majeure events such as natural disasters or war: Provide news reports from media outlets such as newspapers or certification from the commercial office of the Chinese embassy or consulate in the importing country.
- V. Due to bankruptcy, closure, or dissolution of the importer: Provide any of the following materials: news reports from media outlets such as newspapers, certification from the commercial office of the Chinese embassy or consulate in the importing country, proof of bankruptcy liquidation issued by the relevant authority in the importer's location, or proof of debt declaration.
- VI. Due to exchange rate fluctuations in the importing country: Provide exchange rate data published by news media outlets such as newspapers or by the People's Bank of China.
- VII. Due to overage or shortage in shipment: Provide commercial documents such as bills of lading or other official shipping documents.
- VIII. If the export contract specifies a final date for full foreign exchange receipt after the deadline for tax refund (exemption) declaration: Provide the export contract.
- IX. If compensation is received from export credit insurance due to inability to collect foreign exchange: Provide relevant export credit insurance contracts, insurance claim documents, proof of compensation receipt, and other supporting materials.
- X. For other reasons: Provide reasonable supporting documents.