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# Belgian customs, its activities and customs regulations for the Chinese market



BCECC WEBINAR 25.04.2025

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## OVERVIEW OF THE PRESENTATION

- I. The Belgian customs attachés: postings**
- II. Belgian customs attaché in Beijing**
- III. Important basics on China customs**
- IV. New customs Tariff law 2024**



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# BELGIAN CUSTOMS ATTACHÉS

## POSTINGS

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# BELGIAN ATTACHÉ POSTINGS

**BRAZIL : Caroline VAN PRAET**  
accreditation also for Argentina,  
Paraguay & Uruguay



**INDONESIA : Carine WILLEMS**  
accreditation also for Vietnam and  
Singapore, Thailand & Malaysia



**PANAMA : Clément LECLERC**  
accreditation also for Costa-Rica

**INDIA : Vacant at the moment**

<https://finance.belgium.be/en/representation-abroad>



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# BELGIAN CUSTOMS IN CHINA

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# BELGIAN CUSTOMS ATTACHÉ

- Customs attachés since 2008 in China
- Covers mainland China, Hong Kong and Macao
- Strong ties with local customs administrations
- Focus on facilitation
- Current customs attaché: Emmanuel Geronnez

Emmanuel Geronnez - Customs attaché

Tel: +86 166 0150 6174 Belgium : 0257 66 832

Office Email: [beijing@minfin.fed.be](mailto:beijing@minfin.fed.be)

Email: [emmanuel.geronnez@minfin.fed.be](mailto:emmanuel.geronnez@minfin.fed.be)

Address: Embassy of Belgium | San Li Tun Road No.6 | Beijing  
100600 | PR China





## ACTIVITIES IN BEIJING POSTING

### 1. Assistance to economic operators and individuals

- Assist and inform investors and economic operators (CN & BE) regarding customs and excise regulations
- Provide technical information (procedures, duties and taxes for import)
- Support investors in both directions with customs related information
- Provide assistance in case of emergency (blocked shipments etc.)
- Intermediary between Belgian operators and Chinese customs
- Close cooperation with Belgian national and regional services.



## ACTIVITIES IN BEIJING POSTING

**However...**

We are not your lawyer nor your customs broker!

We operate in respect of national laws and local authorities as well as Belgian laws and authorities.

Emphasis on prevention!

**Better safe than sorry!**





## ACTIVITIES IN BEIJING POSTING

### 2. Representing Belgian customs in China, building a professional network:

- Regular contact with Chinese counterparts
- Regular meetings with International and EU-customs attachés
- WCO, ASEM and EU-China meetings on customs matters
- Trade missions with Chamber of commerce and regional trade counsellors



## ACTIVITIES IN BEIJING POSTING

### 3. Representing Belgian customs at international events

- Investment roadshows, regional representations, Chambers of Commerce etc.
- Belgian Economic Missions
- Logistics fairs and events in China

### 4. Fight against fraud

- Mutual Administrative Assistance (MAA) signed in 2004 and entered into force 1/04/2005, strategic frameworks, and so on.
- EU-IPR Action plan
- Mutual recognition AEO (EU-CN) 16.05.2014, E.F. 3.11.2015



## ATTENTION POINTS IN CHINA

- Information and prevention is key:
  - Language and cultural barriers
  - Procedures before import and at the border
  - Be aware of changing legislation
  - China customs as a true gatekeeper  
(market access and border control)



## ATTENTION POINTS IN CHINA

- Many different scenari:
  - Export to Chinese market
  - Part of production in China (international chain of production)
  - Sourcing products from China
  - Belgian investments in China
  - Chinese investments in Belgium

=> Often a customs aspect involved



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# IMPORTANT BASICS ON CUSTOMS IN CHINA



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# KEY PLAYERS FOR IMPORT AND EXPORT ACTIVITIES





## CHINA CUSTOMS

- General Administration of Customs (GACC) full ministerial level agency directly under State Council
- GACC is a true gatekeeper
- Former AQSIQ responsibilities:
  - International aspects => GACC
  - Domestic aspects => SAMR
  - Registration and supervision of overseas manufacturers of imported food (former CNCA) => GACC
- Integration of these functions:
  - Department of Health Quarantine
  - Department of Animal and Plant Quarantine
  - Import and Export Food Safety Bureau
  - Department of Commodity Inspection



## SAMR AND MARA

- State Administration for Market Regulation (SAMR)
  - Integration of the **State Administration of Industry and Commerce (SAIC)**
  - Domestic competencies of former **AQSIQ**
  - Integration of responsibilities of **State Food and Drug Administration (CFDA)**
  - Price supervision of National Development and Reform Commission (NDRC)
  - Oversees State Council Food Safety Committee and State Council Antimonopoly commission
  - Integration of Regulatory Commission of National Certification and Accreditation (CNCA)
  - Integration of SAC (Product Standard and Quality Inspection)
- Ministry of Agriculture and Rural Affairs
  - Integrates most tasks of the old Ministry of Agriculture




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# COMMODITY CODE



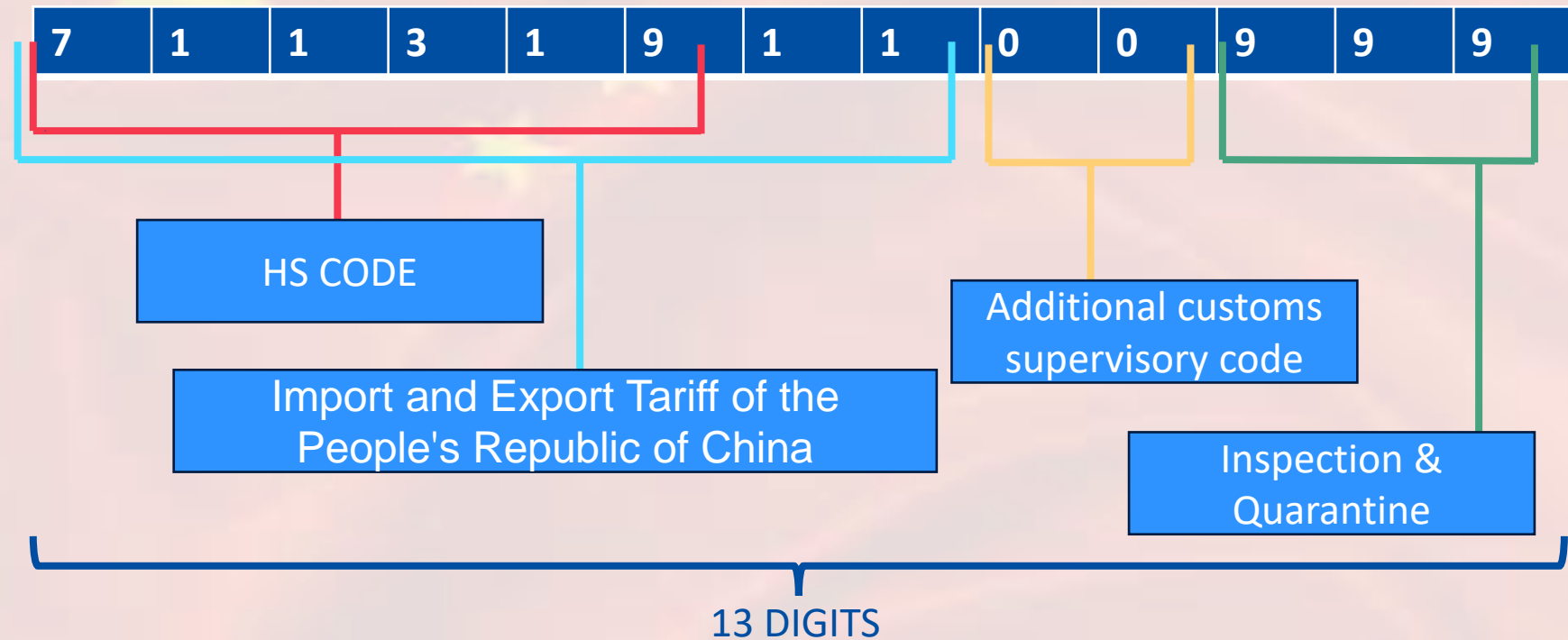
## CHINESE COMMODITY CODE

- International Harmonized System WCO : 6 digits  World Customs Organization  
Organisation mondiale des douanes
  - 2022 updated International Harmonized System (next revision 2027)
  - Customs commodity code before reorganization: 10 digits
  - Customs commodity code after integration of AQSIQ: 13 digits
- => Always check the correct Chinese code!



# CHINESE COMMODITY CODE

Example : Gold jewellery and parts thereof, diamond mounted or set, whether or not plated or clad with other precious metal





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# TYPES OF DUTIES & TAXES WHEN IMPORTING TO CHINA





# TYPES OF DUTIES & TAXES WHEN IMPORTING TO CHINA



1. CUSTOMS DUTIES

2. VALUE ADDED TAX (VAT)

3. CONSUMPTION TAX (CT)



# TYPES OF DUTIES & TAXES WHEN IMPORTING TO CHINA

## 1. CUSTOMS DUTIES

General duty rates

Most Favoured Nation  
(MFN) duty rates

Conventional duty  
rates

Zero Tariffs

Special preferential  
duty rates

Tariff Rate Quota  
(TRQ) duty rates

Temporary duty rates

Other duties : **antidumping,**  
**retaliatory tariffs, ...**

Export duties



## TYPES OF DUTIES & TAXES WHEN IMPORTING TO CHINA

### 2. VALUE ADDED TAX (VAT)

- VAT levied on imports from any location into China
- Three-tier tax rate system for VAT in China of 13% for general goods, sales and imports, 9% for services like transportation, post, telecom, water, gas, etc. 6% mainly for modern services.
- VAT-rates on imported goods decreased over the last years
- New VAT Law as from 1<sup>st</sup> Jan 2026



## TYPES OF DUTIES & TAXES WHEN IMPORTING TO CHINA


### Consumption tax (CT)

- Applicable on particular categories of products like products considered harmful to health like tobacco or alcohol; luxury items like cosmetics or jewellery; high-end products...
- Different rates ad valorem, quantity based, compound based

### 3. CONSUMPTION TAX (CT)



## TYPES OF DUTIES & TAXES WHEN IMPORTING TO CHINA

- Some key technical equipment, products and raw material can be exempt of duties and VAT
  - Regular tariff cuts to show openness and raise consumption
  - Yearly review of tariffs
- => Checking tariffs is essential
- 



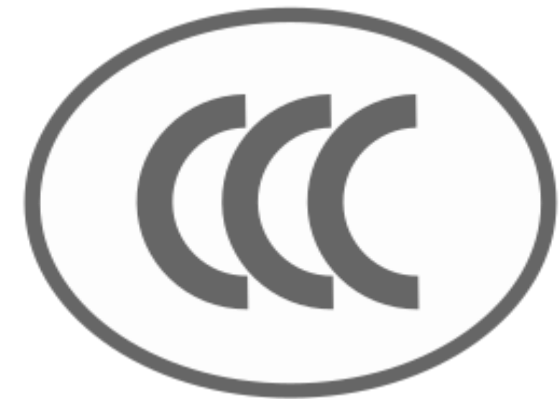
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# CHINA COMPULSORY CERTIFICATION - CCC





# CHINA COMPULSORY CERTIFICATION - CCC



Since 2002

3C certification for both imported to / manufactured in CHINA

Responsible authorities : **SAMR**, **CNCA** (Certification and accreditation administration of China), **CQC** (China Quality Certification center), **CCAP** (China certification center for automotive products)

Different types of certification :

CCC Certification

CCC Self-Declaration

Voluntary Certification

MCA for CCC applications are **CQC** and **CCAP**

Different Markings (tools, labels)

Initial cert. : 4-5 months, ext. 2-3 months

VALID 5 YEARS



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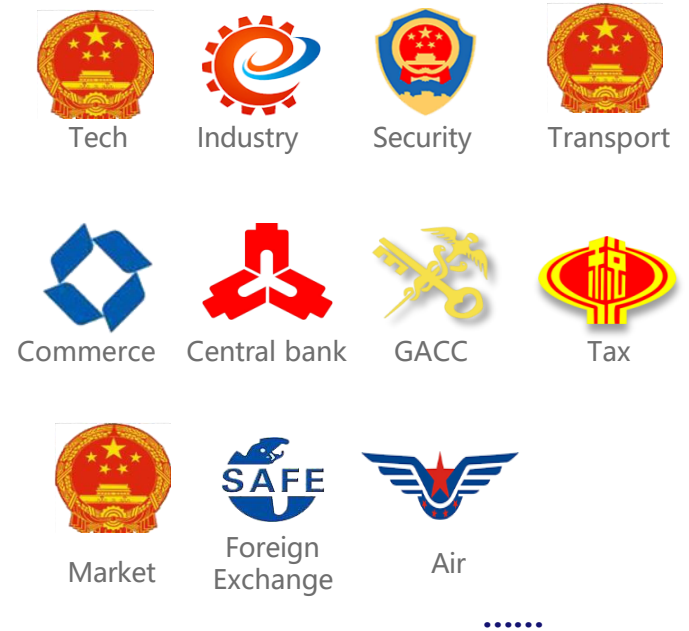
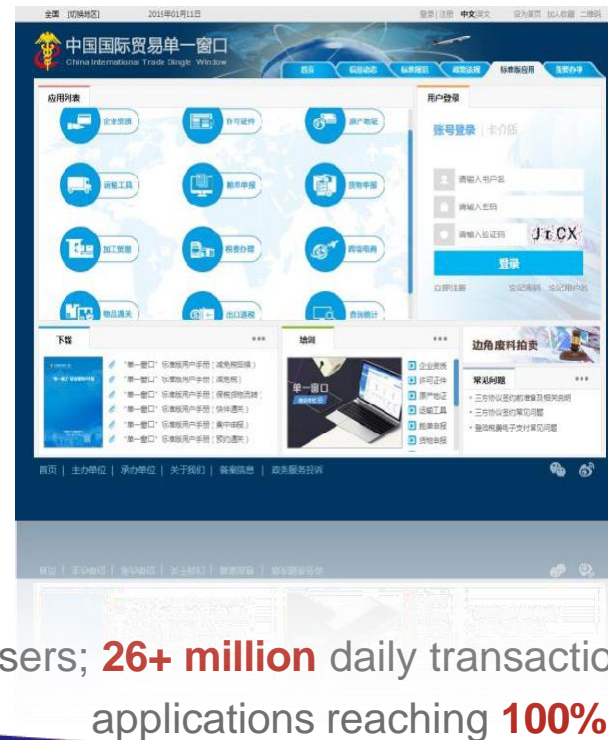
# CHINA SINGLE WINDOW FOR CUSTOMS

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## 923 service items

## 25 Ministries



**9,82+ million** registered users; **26+ million** daily transactions; popularization level of core applications reaching **100%**



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# INTERESTING TOOLS WHEN SOURCING FROM CHINA

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# SAFE NON-FOOD CONSUMER PRODUCTS IN THE EU AND CHINA (SPEAC)

## SPEAC:

information and training programme designed to help Chinese manufacturers sell safely to the EU

- Focus on EU product safety regulations for toys, juvenile products and household appliances.
- website (online information), webinars and virtual classrooms

<https://speac-project.eu/>



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# 2024, NEW CUSTOMS TARIFF LAW (26.04.2024, EF 1.12.2024)

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# NEW CUSTOMS TARIFF LAW

Some key changes that have been implemented

- In response to the rapid growth of cross-border e-commerce, the law requires namely that e-commerce platforms, logistics companies, customs declaration companies to **act as tariff withholding agents** for purposes of customs duties and customs declaration.
- Simplifies the customs clearance process by allowing taxpayers to make consolidated tariff payments if conditions stipulated by Customs are met and guarantees provided
- Extended period to three years (previously one year) for both tax payers and customs authorities to apply for tax refund/chase back taxes. No limit in time for authorities in case of fraud.
- New anti-tax evasion measures : authorities can adjust tariffs for activities reducing the amount of taxes paid when they have no reasonable commercial purpose.
- Enhanced tariff response measures



## HELP LINES IN THIS BRAVE NEW WORLD

Many experts are available to navigate and provide you with some guidance

- Chambers of commerce
- Embassy and consulates of Belgium in China
- Regional representatives of FIT, AWEX and HUB Brussels
- Customs attaché
- Agricultural attaché

=> Belgian officials connected to local Chinese reality



## IN NEED OF MORE INFORMATION ABOUT BELGIAN CUSTOMS?



### In China:

- Customs attaché in Beijing, M. Emmanuel Geronnez

### In Belgium:

- The economic support team of Belgium customs : [da.mf.es@minfin.fed.be](mailto:da.mf.es@minfin.fed.be)
- website: [https://finance.belgium.be/en/customs\\_excises](https://finance.belgium.be/en/customs_excises)



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谢谢!

E-COMMERCE