

Exporting from China: Two Independent Tracks

The Company

- ✓ Business licence
- ✓ Business scope: import and export of goods and technology
- ✓ Customs declarant registration

Grants: the right to engage in foreign trade

The Goods

- ✓ HS code of the item
- ✓ Country of destination
- ✓ End user

Grants: clearance of a specific shipment for export

Foreign trade operator registration abolished

as of 30 December 2022. There is no single "export licence" document for a company.

From Licensing to an Automatic Right

Date	What changed
2004	Foreign trade licensing replaced by registration with the Ministry of Commerce (MOFCOM)
2016	Registration simplified: completed on the day of filing
1 Dec 2019	Companies in free trade zones exempted from registration (3-year pilot)
30 Dec 2022	Article 9 of the PRC Foreign Trade Law repealed; requirement lifted nationwide
Today	The right to export arises when the legal entity is established

Decision of the NPC Standing Committee, effective from the date of promulgation.

What to Register After the Business Licence

Step 1. Customs declarant registration



Authority: General Administration of Customs of China (GACC) · Channel: China International Trade Single Window · Basis: USCC — the 18-character code on the business licence

Without it: the declaration is rejected

Step 2. Export VAT refund registration



Authority: tax bureau at the place of registration

Without it: exports are legal but loss-making

Step 3. Foreign exchange control registers



Purpose: cross-border receipts under export contracts

Without it: proceeds get stuck on the way in

Cargo at the port isn't waiting for a licence — it's waiting for a line in the declarant register.

One HS Code — Three Control Lists

Input:

item HS code + country of destination

- 1 Export Licensing Catalogue.** Maintained by MOFCOM + GACC, updated annually. Mechanism: licence, quota or tender.
- 2 Dual-use items.** PRC State Council Decree No. 792, in force since 1 December 2024. Unified list: 10 categories, replacing about 15 regulations. Intermediary liability: fines of up to CNY 500,000 (~\$70,000).
- 3 Military products.** PRC Regulations on the Administration of Military Products Export, approved 22 October 1997. Separate regime and separate licence.

Grey zone

item not on any list but with similar characteristics → a MOFCOM letter confirming it is not dual-use is required.

Since 1 July 2024, under Announcement No. 21, prior authorisation is required for aerospace categories and for protective equipment made of ultra-high-molecular-weight polyethylene.

What to Submit to MOFCOM

- 1 **Contract** — original export agreement or a copy, paper or electronic
- 2 **Technical data** — product description or test and inspection results
- 3 **End use** — who receives the goods and for what purpose; a separate document, not a clause in the contract
- 4 **Counterparty** — details of the importer in the transaction
- 5 **People** — ID documents of the applicant's legal representative, the company head and the officer in charge

Timeline

- ✓ Review: MOFCOM; for certain items, jointly with other relevant agencies
- ✓ National security involved → prior approval by the PRC State Council
- ✓ Actual processing: about one month

Build 45 days into your delivery schedule, not 30.

Where the Refund Rate Is Heading

Date	Change
1 Apr 2019	Maximum refund rate cut to 13%
1 Dec 2024	MOF & STA Announcement No. 15 of 2024: refunds cancelled for 59 items (copper, aluminium and their alloy products, chemically modified fats)
1 Apr 2026	MOF notice of 8 January 2026: refund for photovoltaic products cut to zero
Until 31 Dec 2026	Batteries: rate cut from 9% to 6%
1 Jan 2027	Refund for batteries abolished completely

The rate is set by the date on the export customs declaration, not the contract date.

Tip

Ask your supplier for the HS code and check it against the annexes to the current notice. A price increase "due to VAT" on an item that isn't on the list is a negotiating tactic, not a fact.

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