

What the Four Digits Encode

9

6

96 — category

Classification code. Assigned according to customs control requirements and computerised administration. It is a group label, not a sequence number.

1

0

10 — transaction type

Code for the type of import/export transaction. Developed with reference to international standards.

Don't confuse: a declaration carries two different codes

Supervision code — 4 digits. Answers the question "on what terms is it exported?" Commodity code — 10 digits: 8 from China's customs tariff and statistical nomenclature + 2 additional control digits. Answers the question "what is exported?"

Annex to GACC Announcement No. 18 of 2019, effective from 1 February 2019.

How the Code Finds Your Transaction

✓ Shipment ready for export from China

1 Do you have an input fapiao (进项发票, jìnxiàng fāpiào) for the goods?

→ **No**: purchased at a designated market-procurement hub, declared value ≤ USD 150,000

→ **1039**

→ **Yes**: question 2

2 Is the buyer a company or an end consumer?

→ Company, deal outside an e-commerce platform → **0110**

→ Company via a cross-border platform, or end consumer: question 3

3 Does the cargo go directly to the buyer or to an overseas warehouse?

→ Directly to the buyer → **9710**

→ To an overseas warehouse for future orders → **9810**

4 Where are the goods at the moment of sale?

→ With the seller, shipped as a parcel after the order → **9610**

→ In a special customs supervision zone → **1210**

One declaration — one code. Once the goods are released, the choice is final.

Tax Rebate or Exemption Without Rebate

0110 · general trade (一般贸易)

Export tax rebate: up to 13%. The rate is set by the 10-digit commodity code, not by the company's status. Scale: 13% / 10% / 5% / 0.

Condition: a complete document set — contract, invoice, packing list, bill of lading, customs brokerage authorisation, permits.

Second condition: all four flows must match — goods, documents, funds and contracts.

Best for: an exporter holding an input fapiao

1039 · market procurement trade (市场采购贸易)

Tax exemption with no right to a rebate.
Cap per declaration: USD 150,000 inclusive.

Purchase within a state-designated market hub, **clearance** at the customs office where it is bought.

Not eligible: goods prohibited or restricted for export.

Best for: a party unable to obtain an input fapiao

The gap between the two regimes can reach 13% of the purchase value — and it is built into the supplier's price before negotiations even begin.

The 13% maximum rate has applied since 1 April 2019 (previously 16%, before that 17%). Market procurement rules were revised by GACC Announcement No. 221 of 2019; the pilot was launched in Yiwu, Zhejiang Province, in 2014.

Where the Goods Are and Who Bought Them

9610

- Retail, goods with the seller — cross-border e-commerce
- "List-based release, consolidated declaration"
- Consolidated declaration for the previous month — by the 15th, under the "eight identical items" rule
- Not filed? On the 16th the system compiles it automatically

1210

- Retail, goods in a bonded zone — bonded cross-border e-commerce
- Stored in a special customs supervision zone, taxes deferred
- Unsold stock returns to the same warehouse for repackaging

9710

- Wholesale, goods with the seller — B2B direct export
- Shipped directly to a foreign company after a deal on a platform

9810

- Wholesale, goods in an overseas warehouse (海外仓)
- Before the declaration: upload the contract with the warehouse operator, address, term of service
- Once the shipment arrives: warehouse intake data

Threshold

CNY 5,000 per shipment — the line between a simplified list and a full document set. Up to and including this amount, with no licensing, quarantine or taxes involved — the list. Above it — clearance via the H2018 system.

Where the Six Codes Came From

Date	Event
2014	GACC Announcement No. 12 of 2014: code 9610 introduced
2014	GACC Announcement No. 57 of 2014: code 1210 introduced
2014	Market procurement pilot in Yiwu, Zhejiang Province: code 1039 put into practice
22 Jan 2019	GACC Announcement No. 18 of 2019: rules for completing declarations, applicable from 1 Feb 2019. The previous Announcement No. 60 of 2018 was repealed
2019	GACC Announcement No. 221 of 2019: market procurement procedure revised
2020	GACC Announcement No. 75 of 2020: codes 9710 and 9810 introduced
Feb 2026	Announcement No. 16 of 2026 by China's Ministry of Finance, GACC and STA: tax treatment of returned unsold goods

The codes don't replace one another. Each new one covered a trade model the existing codes could not.

What Has Changed Since 1 January 2026

Joint Announcement No. 16 of 2026 by the Ministry of Finance, the General Administration of Customs and the State Taxation Administration of the PRC

Scope

- Codes 1210, 9610, 9710, 9810
- Export declared between 1 Jan 2026 and 31 Dec 2027

Conditions

- Returned to China in unchanged condition
- Within 6 months
- Reason: goods unsold or rejected by the buyer
- Food products excluded
- For code 1210, the six months run from the date the shipment leaves the special customs supervision zone

Effect

- Not levied: import duty, import VAT, consumption tax
- Export duty already paid is refunded

Important

if an export tax rebate has already been received for these goods, it must be repaid, and a certificate confirming the tax was paid or not rebated must be obtained from the tax authority. Without it, the import exemption will not be granted.

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