The General Administration of Customs (GAC) is a ministry-level agency under China’s State Council responsible for managing the import and export of goods and services. Its key functions include customs regulation, duty collection, fighting against smuggling, and foreign trade statistics compilation. It also manages tasks including port management, management of bonded operations, customs inspection, customs enforcement of intellectual property rights, international customs cooperation initiatives, and administration of export controls. In China’s March 2018 government restructuring, GAC took over responsibility for plant and animal product entry/exit inspection and quarantine from the former General Administration of Quality Supervision, Inspection and Quarantine (AQSIQ). It also subsumed AQSIQ's import/export quality and safety examination responsibilities.

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<th><strong>Department Responsibilities</strong></th>
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| **General Office (National Office of Port Administration)** (办公厅(国家口岸管理办公室))  
  Daily operation, security, confidentiality, letters and visits, government affairs communication. Drafts port plans, rules and regulations. |
| **Department of Policy and Regulation (政策法规司)**  
  Drafts relevant laws and departmental regulations; Reviews international agreements, protocols and normative documents; undertakes administrative reconsideration and response. |
| **Department of Integrated Services (综合业务司)**  
  Coordinates daily business, management, and national customs work; formulates plan for developing customs business and technical specifications; manages customs clearance, declaration standards; protects intellectual property at customs and implements major customs reform. |
| **Department of Free Trade Zone and Special Zone Development (自由贸易区和特殊区域发展司)**  
  Formulates regional plans and regulations for free trade zones; Establishes special customs regulatory areas and conducts post-event supervision. |
| **Department of Risk Management (风险管理司)**  
  Implements Customs Risk Management System; collects information, assesses and monitors risk; develops early warning and tracking system and develops prevention and control mechanisms. |
| **Department of Tax Collection and Administration (关税征管司)**  
  Tariff administration and legislation; formulates import and export tariffs, implements tariffs and collects duties; adjusts tax rates and arranges foreign negotiations; administers tariff relief and implements anti-dumping and countervailing measures. |
| **Department of Health and Quarantine (卫生检疫司)**  
  Develops working system for entry-exit health and quarantine supervision; devises port procedures for handling public health emergencies; supervises port quarantine for infectious disease and health issues; responds to public health emergencies at ports. |
| **Department of Animal and Plants Quarantine Inspection (动植物检疫司)**  
  Formulates working system for entry-exit of animals and plants and related health and quarantine supervision; analyzes animal and plant risks; prevents animal and plant related emergencies; inspects genetically-modified organisms. |
| **Import and Export Food Safety Bureau (进出口食品安全司)**  
  Formulates inspection procedures for food safety and quarantine; inspects imported and exported food and cosmetics; registers import food enterprises; conducts risk analysis and emergency prevention; promotes bilateral agreements on exported food. |
| **Department of Commodity Inspection (商品检验司)**  
  Formulates statutory inspection procedures; conducts safety risk assessment; verifies imported commodities under national licensing system; measures quantity and weight of legally inspected commodities. |
| **Department of Port Supervision (口岸监管司)**  
  Formulates and implements customs inspection of transport vehicles, goods, articles, animals and plants, food, cosmetics and personnel. Manages logistics; supervises import and export exhibits; restricts prohibited products; manages disposal of port waste and precursor chemicals. |
| **Department of Statistical Analysis (统计分析司)**  
  Implements customs statistical system; conducts statistical analysis; publishes customs data; manages declaration data and documents; studies macro-economic and foreign trade policies; manages the public information service platform. |
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| **Department of Enterprise Administration and Inspection (企业管理和检查司)**  
Formulates and implements the customs credit management system; processes trade, manages customs inspection and trade investigation. |
| **Anti-Smuggling Bureau (Coordination Office of National Anti-smuggling Program (缉私局 (全国打击走私综合治理办公室))**  
Co-led by the Ministry of public security and headed by the General Administration of customs. Develops and implements anti-smuggling policies; investigates and manages smuggling-related irregularities and crimes; carries out anti-smuggling intelligence; cooperates and liaises internationally to crackdown on smuggling. |
| **(Office of Hong Kong, Macao and Taiwan Affairs (港澳台办公室))**  
Oversees international cooperation customs system and related policies. Organizes exchanges and cooperation with foreign customs, international organizations and institutions; coordinates negotiation, signing and implementation of international agreements; guides customs cooperation work involving Hong Kong, Macao and Taiwan. |
| **Department of Finance (财政司)**  
Manages the collection and storage of taxes, fees fines and confiscations. Manages conventional funds, special funds and state-owned assets, capital construction, government procurement, confiscation of property, vehicle and ship equipment and assembly; manages budget and financial accounts. |
| **Department of Science and Technology (科技发展司)**  
Manages customs for scientific and technological development. Provides customs support for scientific and technological equipment, laboratory construction. Establishes information standards and norms. |
| **Department of Supervision and Internal Audit (督察内审司)**  
Supervises and evaluates law enforcement. Designs and implements the customs’ internal control and audit system. |
| **Department of Personnels Education (人事教育司)**  
Manages human resources, organization, establishment, and education work for party talents; guides management work of affiliated colleges and universities. |
| **Party Committees (Office of Ideological and Political Affairs (机关党委(思想政治工作办公室)))**  
Responsible for managing Party organs and directly affiliated units in Beijing. |
| **Department of Political Affairs (政治部)**  
Manages party cadres; facilitates grassroots Party development work, implements ideological propaganda and handles cultural construction and team building. Work is jointly undertaken and overseen by the Department of Personnel Education and the Office of Ideological and Political Affairs. |
| **Retired Cadres Bureau (离退休干部局)**  
Manages retired cadres of GAC and directly affiliated units. |
### Affiliated Institution Responsibilities

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<th>Discipline Inspection Office of the CPC Central Commission for Discipline Inspection at GAC (中央纪委国家监委驻海关总署纪检监察组)</th>
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<td>- Supervises the publicity of Party's principles, policies, and resolutions undertaken by GAC.</td>
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<td>- Ensures GAC compliance with national laws and regulations.</td>
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<td>- Implements disciplinary decisions and orders of the State Council.</td>
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<td>- Supervises GAC leadership and members to ensure party discipline compliance.</td>
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<td>- Facilitates democratic centralism, selects and appoints leading cadres.</td>
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<td>- Upholds party honesty and integrity</td>
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<td>- Investigates and verifies potential disciplinary breaches.</td>
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Information accurate as of December 2018  
Source: General Administration of Customs