

HANFENG 瀚锋 | AMERIGROUP

China Export Customs Compliance Guide

Customs filing · trade modes · declaration elements · export rebates · batteries & dangerous goods · HS classification

Guangzhou Hanfeng Supply Chain Co., Ltd. · Focused on Mexico, delivering the best international logistics solutions

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CHAPTER 01

China Export Customs Compliance: Filing, Trade Modes and Declaration Elements

> Customs filing, choosing 0110 / 9610 / 9710 / 9810, completing declaration elements, and what export VAT rebates require.

1. Customs declaration entity filing

Under the Provisions on the Filing of Customs Declaration Entities (GAC Order No. 253), consignors/consignees and customs brokers must file with their local customs office. Hanfeng is filed at **Guangzhou Tianhe Customs** as both a **customs broker and an import/export consignor/consignee** (Unified Social Credit Code 91440106MAEC71NU6C), verifiable on China Customs' enterprise credit platform.

2. Common export trade modes

Code	Name	Use case
0110	General trade	Traditional B2B export; eligible for export VAT rebates
9610	Cross-border e-commerce retail export	B2C direct parcels
9710	Cross-border e-commerce B2B direct export	B2B deals concluded on e-commerce platforms, shipped directly
9810	Cross-border e-commerce export to overseas warehouse	Goods exported to an overseas warehouse, then sold online — fits the Mexico warehouse model
1039	Market procurement	Small commodities bought in designated market clusters

3. Declaration elements: accurate, complete, consistent

- Description, HS code (China's 10-digit code), model, material, use, brand type;
- Quantity, unit, unit price, total, currency, Incoterm;
- Domestic source of goods and destination country (Mexico);
- **The China export declaration and the Mexican import declaration should be consistent** in description, quantity and value — cross-checks between customs authorities are increasingly common.

4. Export VAT rebate prerequisites

Declare in your own name, obtain special VAT invoices, receive payment as required and file on time. **"Buying" another company's export declaration cannot legally support a rebate** — see "The Risks of Buying Export Declarations".

5. Special controls

- **Statutory inspection** goods must be inspected before export;
- **Export controls**: items under the Export Control Law and the Dual-Use Items Regulations (in force 1 Dec 2024) need licences;
- **Intellectual property**: infringing goods are detained by customs;
- **Dangerous goods and batteries** need test reports and transport certification.

CHAPTER 02

The Risks of "Buying" Export Declarations

> Exporting under someone else's declaration: no rebate, no proof of origin, and possible exposure to their legal problems.

"Buying a declaration" (买单出口) means a shipper without export rights — or unwilling to use the proper process — exports under another company's name and documents. It is common for small, mixed shipments, but the risks are real:

1. **No rebate**: the declaration is not in your name, so you cannot claim an export VAT rebate;
2. **No proof of origin**: when platforms or buyers ask for export evidence, you have none in your name;
3. **Joint exposure**: if the lending company is involved in fake invoicing or rebate fraud, related goods and funds may be investigated;
4. **Mismatched data**: Chinese export data that doesn't match the Mexican import declaration invites valuation and classification challenges in Mexico.

Hanfeng is filed as both a **customs broker and a consignor/consignee**, so we provide **proper export declarations** with consistent, traceable documents at both ends.

CHAPTER 03

Shipping Batteries and Dangerous Goods to Mexico

> Lithium batteries, power banks, liquids, powders, magnetic items — which documents you need, and how air and sea differ.

1. Sensitive cargo

- Lithium batteries, power banks, devices with built-in or packed batteries;
- Liquids, pastes, powders and aerosols (cosmetics, cleaners);
- Strongly magnetic items (speakers, motors);
- Flammable, corrosive or oxidising chemicals.

2. Basic documents

Document	Notes
UN38.3 test report	Lithium battery transport safety test — essential for battery products
MSDS / SDS	Safety data sheet
Transport classification report	Whether the goods are dangerous for air/sea transport
DG packaging certificate (if applicable)	Approval for dangerous goods packaging

3. Air vs. sea

Air freight restricts battery quantity, packaging and state of charge more tightly, and some goods may only fly on freighters. Sea freight is friendlier to ordinary battery-powered products but still requires truthful declaration — **concealing dangerous goods is a serious violation** that can lead to container holds and carrier claims.

4. On the Mexican side

Electrical products usually also need NOM safety and labelling compliance, and wireless products need IFT certification. **We recommend a joint China–Mexico pre-check with Hanfeng before shipping.**

CHAPTER 04

Classifying HS Codes Correctly: China and Mexico Code Systems and Common Mistakes

> China uses 10 digits, Mexico 8+2; the first 6 are international. Misclassification is the No. 1 cause of inspections, back-taxes and fines.

1. Code structure

System	Digits	Structure
International HS	6	Chapter (2) + heading (4) + subheading (6), used worldwide
China customs code	10	HS 6 + 4 national digits
Mexico tariff (TIGIE)	8 + 2 NICO	8-digit tariff line (fracción arancelaria) + 2-digit statistical code (NICO)

China and Mexico **usually share the first 6 digits**; beyond that they differ. A Chinese 10-digit code cannot simply be copied onto a Mexican pedimento.

2. Classification principles

1. Classify by the **heading texts and section/chapter notes** (General Interpretative Rule 1);
2. Consider **material, function, use and degree of processing**;
3. Sets and multi-function products follow their essential character;
4. When uncertain, request an advance ruling from Mexican customs (Consulta de clasificación arancelaria).

3. Common mistakes

- Vague descriptions such as "parts", "gifts" or "samples";
- Ignoring material: plastic, metal and textile versions of a product have different codes;
- Classifying sets item by item;
- Deliberately choosing a lower-duty code that doesn't fit — that is misdeclaration and heavily penalised.

> Download our "Mexico HS Code & Tariff Handbook" or use the online lookup on the Compliance page. Hanfeng's customs team reviews every SKU before filing.

APPENDIX

Appendix: Official document list

> All of the following official texts can be downloaded free from the Official Document Library on the Hanfeng website. The issuing authority's official version prevails.

Document	Issuer / version	Official source
Customs Law of the People's Republic of China 中华人民共和国海关法（2021修正）	NPC Standing Committee · published by Huangpu Customs 6th amendment 2021-04-29, in force	http://harbin.customs.gov.cn/huangpu_customs/fileDir/resource/cms/article/4631033/4660495/2022110208544868874.pdf
Provisions on the Filing of Customs Declaration Entities (GAC Order No. 253) 中华人民共和国海关报关单位备案管理规定（海关总署令第253号）	General Administration of Customs · State Council Gazette 2022 No. 3 In force since 2022-01-01	https://www.gov.cn/gongbao/content/2022/content_5671114.htm
Export Control Law of the PRC 中华人民共和国出口管制法（主席令第五十八号）	NPC Standing Committee · published by MOFCOM In force since 2020-12-01	https://www.mofcom.gov.cn/zcfb/zhzc/art/2020/art_a292f549deab48c09fdff9a8c3cc5906.html
Regulations on the Export Control of Dual-Use Items 中华人民共和国两用物项出口管制条例（国务院令第792号）	State Council · gov.cn In force since 2024-12-01	https://www.gov.cn/zhengce/zhengceku/202410/content_6981400.htm

Prepared by Guangzhou Hanfeng Supply Chain Co., Ltd. Information current as of November 2026 and provided for business reference only; it is not legal advice. Mexican and Chinese customs rules, tariff rates and regulatory requirements change frequently. Always rely on the latest publications in Mexico's Official Gazette (DOF), from SAT / ANAM, and from China's General Administration of Customs. For a classification, duty and compliance review of your specific goods, contact the Hanfeng customs team — it is free.

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Get a free compliance check before you ship

Send your product list (description, material, use, value) — within one business day the Hanfeng customs team
returns HS codes, landed duties and NOM requirements.

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