



# CHINA LEGAL BRIEFING\* 154

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**1 The Administrative Regulation on Safety of Civil-Used Explosives (No. 466, Order of the State Council of the People's Republic of China)**

**2 The Circular of the Ministry of Culture Regarding Strictly Attack the Illegal Import of Audio & Video Products (No. 1355[2006])**

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## **The Administrative Regulation on Safety of Civil-Used Explosives (No. 466, Order of the State Council of the People's Republic of China)**

民用爆炸物品安全管理条例(中华人民共和国国务院令 第 4 6 6 号)

**Issued By**            **The State Council**  
**Subject**              **Civil-Used Explosives**  
**Promulgated on**    **May 10<sup>th</sup> 2006**  
**Effective from**     **September 1<sup>st</sup> 2006**  
**Source**                **[www.gov.cn](http://www.gov.cn)**

The Administrative Regulation on Safety of Civil-Used Explosives (the "Regulation") has been promulgated by the State Council in order to strengthen the safety administration of civil-used explosives, to prevent accidents and to protect property and life safety of citizens and the public security. The Regulation applies to the production, distribution, purchase, export and import, transportation and blasting operations of the civil-used explosives.

The term of "civil-used explosives" used herein means non-military powder, dynamite, detonator, fuse, and blasting facilities. The list of products of the civil-used explosives shall be formulated and promulgated by the Ministry of Public Security and the Commission of Science Technology and Industry for National Defense.

A compulsory license is required for the production, purchase, distribution, transportation and blasting operations of the civil-used explosives. No aforesaid action is allowed without the license. And no convey, loan, sub-tenancy, deposit, donation and illegal possession of the civil-used explosives is allowed either.

Enterprises willing to produce the civil-used explosives must satisfy the following requirements: the national standard of industrial technology and the national layout of industrial structure shall be complied; the design, structure and materials of its plants and warehouses as well as its fireproof, lightning-proof, static-proof and other safety facilities and equipment shall conform to the relevant criteria and norms of the state; its production equipment and techniques shall conform to the safety standards; there shall be enough qualified professionals, workers and quality control personnel; inner systems of safety administration and responsibility shall be set up; and other conditions set by related laws and regulations.

Entities willing to undertake blasting operations must satisfy the following requirements: the blasting operations must be legal; the entity shall have qualified warehouses to store

the civil-used explosives; it shall have qualified personnel of safety administration, warehouse management and blasting operations; the inner systems of safety administration shall be established; it shall be equipped with the professional facilities which are qualified in line with the national standards; and other conditions required by related laws and regulations.

## **The Circular of the Ministry of Culture Regarding Strictly Attack the Illegal Import of Audio & Video Products (No. 1355[2006])**

文化部关于严厉打击违法进口音像制品的通知(文市函(2006)1355号)

**Issued by** Ministry of Culture  
**Subject** Importation of Audio & Video Products  
**Promulgated on** July 14<sup>th</sup> 2006  
**Effective from** July 14<sup>th</sup> 2006  
**Source** [www.ccnt.gov.cn](http://www.ccnt.gov.cn)

The Circular of the Ministry of Culture regarding Strictly Attack the illegal Import of Audio & Video Products (No. 1355[2006]) (the “Circular”) has been promulgated in order to protect the order of the market of audio & video products, to execute the promises made by the Chinese government on the international level and to protect cultural security and benefits. The Circular requires that the approval from the Ministry of Culture shall be obtained before importing foreign (including Hong Kong, Macau and Taiwan) audio & video products. All importation without such approval shall be illegal.

From 20 July 2006 to the end of this year, the focus lies on cleaning and checking of all actions related to illegal publishing and distributing of illegal audio & video products. From 20 July to 20 August shall be the first step. Publishers and distributors shall undertake the self-checking and stop all illegal business operations, and all related illegal audio & video products shall be collected and submitted to provincial authorities of cultural administration for destruction.

From 20 August to the end of this year shall be the second step. Where the illegal importation is found, the related importers shall be punished according to laws and regulations. Their application for importation shall be cancelled, their business could also be stopped, and their licenses of business operation of audio & video products could be even withdrawn.

From 20 August onwards, the Ministry of Culture and local administrations shall undertake daily checks on importers of audio & video products. Such importers shall prepare all documents for the check. The Circular especially requires that the provincial culture administrations of Guangdong, Anhui, Guangxi, Heilongjiang and Shandong shall particularly research and solve the related problems of illegal importation, and their working schemes shall be reported to the Ministry of Culture prior to 1 August.

### **The Supplementary Circular of the State Administration of Taxation Regarding Related Issues of Renewing Tax Certificates (No. 104 [2006])**

国家税务总局关于换发税务登记证件有关问题的补充通知(国税发[2006]104号)

**Issued by** State Administration of Taxation  
**Subject** Tax Certificate  
**Promulgated on** July 13<sup>th</sup> 2006  
**Effective from** July 13<sup>th</sup> 2006  
**Source** [www.chinatax.gov.cn](http://www.chinatax.gov.cn)

The taxpayers could be classified into different categories according to their industry, scale, location, credit and so on, so that they can save their time and avoid waiting for the tax certificates for a too long time. The identity number allocated to the taxpayers shall be the same by both the state and local administration of taxation. The temporary tax certificate shall not be issued to the taxpayers and their branches which do not obtain any business license. But the related tax shall still be levied. Such taxpayers and their branches shall be required to obtain the business license and the institutional code first, and only then shall the tax registration be undertaken.

Foreign enterprises and foreign invested enterprises also fall into this renewal of tax certificates. The unified tax registration shall be completed and a new tax certificate shall be issued. The form of such tax certificates are the same for both foreign enterprises and domestic enterprises. The tax authorities shall finish the checking and approving procedures within 30 days from receiving the application files, and a new tax certificate shall be issued to the qualified taxpayers.

According to the Circular of the State Administration of Taxation regarding Renewing Tax Certificates (No. 38 [2006]), the whole procedure shall be divided into three steps. The first step is from 1 April to 30 July. All preparations such as modification of software and

printing of the tax certificates shall be completed within this period. The second step is from 1 August to 30 November. Actual renewal shall be done within this period. The final step is from 1 December to 31 December, and this shall be the checking and accepting and summarizing period for the whole work.

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