北京德和衡律师事务所
BEIJING DHH LAW FIRM



LIN Qian

Senior Equity Partner Customs Business Team Director

Offices Beijing

Phone 13801367532

Email linqian@deheheng.com

Language Mandarin, English

Professional Experience

Lin Qian is a Senior Equity Partner at Beijing DHH Law Firm, Director of the International Trade and Customs Business Center, Head of the Customs Law Practice Team, principal of the WeChat public account "Legal Lens Of Lin", author of series publications including *Legal Lens Of Lin* and *Comparative Study of Tax-related Trade Fraud Cases from an International Perspective*, Part-time Professor at China University of Political Science and Law, and commentator for "Law China 60'". He is an expert lawyer in the field of customs law.

Since 2017, Lin Qian has been a practicing lawyer at Beijing DHH Law Firm. He has provided over 300 high-quality criminal defense services in smuggling cases involving: under-declaration of goods value, misdeclaration of preferential country of origin, maritime smuggling of refined oil products, misdeclaration of trade methods in border trade, under-declaration of goods value and misdeclaration of trade methods in cross-border e-commerce and postal items, evasion of trade controls on dual-use items, and passengers carrying dutiable articles, as well as smuggling of contraband such as precious animal products and solid waste. Concurrently, he has provided legal services for resolving disputes between enterprises and Customs concerning issues like commodity classification, royalties, and transfer pricing for numerous multinational corporations and large domestic enterprises. He has also provided effective dispute resolution and legal services for administrative penalty cases involving irregularities such as misdeclaration in commodity classification for import goods, irregularities in export tax rebates for export goods, and improper use of goods under processing trade and specific duty reduction/exemption programs. The goods involved in the aforementioned services spanned various sectors, including timber, refined oil, seafood, animal meat products, electronic products, solid waste, rare metal materials, medical equipment, red wine, cigars, watches, ivory, pangolin scales, among others.

His clients have included: CNPC, TE Connectivity, Johnson Controls, Panasonic Electronics, HKC, Rizhao Steel, Emerson, Continental Automotive, Toshiba, Samsung, China Electronics, Knorr-Bremse, CATIC, Schneider Electric, Xiaomi, BioDuro, Dell Electronics, Taikang Insurance Group, Belle International, Goertek, Sina, among others.

Representative Cases

• Undervaluation Smuggling Case of a Certain Chinese Automobile Import and Export Trading Company
• Border Trade Smuggling Case for Aquatic Products of a Certain Fujian Aquatic Products Company
• Undervaluation Smuggling Case of a Certain Xiamen Machinery Import and Export Company
• Smuggling Case of Reusable Solid Waste by Li from Foshan, Guangdong
• Undervaluation Smuggling Case of Imported Jade by Ding
• Cross-border E-commerce Smuggling Case of Imported Dog Food by Kong
• Smuggling Case of Exporting Eel Products to Europe by Qu
• Smuggling Case of Korean Seafood by Yang
• Dual-use Items Export Smuggling Case of a Certain Anhui Technology Company
• Tax-related Smuggling Case of Imported Red Wine by a Certain Beijing Company
• Royalty Tax Dispute Case of a Certain Wuhu, Anhui Auto Parts Company
• Trademark Royalty Tax Dispute Case of a Certain Shanghai Apparel Company
• Import Commodity Classification Tax Dispute Case of a Certain Chongqing Company
• Audit-based Tax Recovery Case for Royalty of a Certain Shenzhen Private Enterprise
• Administrative Penalty Case for Misdeclared Classification by a Certain Hefei Korean-funded Enterprise
• Special Compliance Internal Audit Case for a Certain Central State-owned Pharmaceutical Enterprise in Beijing
• Application for Advance Ruling on Commodity Classification by a Certain Japanese-funded Enterprise in Beijing
• Administrative Reconsideration Case for Customs Administrative Penalty Dispute of a Certain Xiamen Company

Publications

• "Legal Lens of Lin 1: Customs Administrative Penalties and Tax Disputes" (Monograph), China Customs Press, 2018
• "Legal Lens of Lin 2: Trade Compliance and Dispute Resolution" (Monograph), China Customs Press, 2021
• "Analysis on Compliance and Remedy of Cross-border Trade" (Team Publication, Chief Editor), China Customs Press, 2021
• "Comparative Study of Tax-related Trade Fraud Cases from an International Perspective" (Team Publication, Chief Editor), China Customs Press, 2024
• "Legal Issues and Defense Strategies Concerning Maritime Smuggling of Refined Oil"
• "Export Controls and Legal Responsibilities for Dual-Use Items"
• "Under What Circumstances can a Suspended Sentence be Applied in Smuggling Cases?"
• "What is the Future for Border Trade 'On-Site Processing' Operations?"
• "Can a Suspect Released on Bail Pending Trial in a Smuggling Case Be Detained Again?"
• "Corporate Tax Evasion on Imported Goods: Why is it Charged as Individual Smuggling?"
• "Is Selling Smuggled Goods Considered Illegal Business Operation?"
• "What Money Laundering Activities Accompany Smuggling Crimes?"
• "Smuggling Risks of Failure to Declare Carried or Mailed Items upon Entry"
• "Overdue Late Payment Surcharges and Penalty Late Payment Surcharges under the New Customs Tariff Law"
• "How to Understand the Three-Year Tax Recovery Provision in the New Customs Tariff Law"
• "Key Aspects of Transfer Pricing in Customs Audits and Inspections"
• "Determination and Handling of Cases Involving Misdeclared HS Code Violations"

- "Clear Commodity Classification Matters as the Fundamental Boundary Between Case and Non-Case"
- "Determination and Handling of Cases Involving Misdeclared Import Goods Value Violations"
- "Declaration, Apportionment, and Violation Determination of Royalties"
- "Several Customs Legal Risks Related to Enterprise Export Tax Rebates"
- "Legal Analysis of Violation Cases Involving Financial Leasing of Duty-Reduced/Exempted Equipment"
- "The Legal Effect of Enterprises' Voluntary Disclosure of Violations"
- "Analysis of Customs Legal Issues Related to the Continuity of Illegal Acts"
- "Identification of Exemptions from Punishment for Minor and First-Time Violations"
- "Discretionary Gradients and Penalty Measurement Standards in Customs Administrative Penalties"
- "Several Sensitive Topics Regarding Tax Inclusive Smuggling"
- "Guilt or Innocence: Low-Declared Value in Cross-Border E-Commerce"
- "Application of Tax Rates in Smuggling at Non-Customs Checkpoints"
- "Misdeclaring Controlled Goods for Export: Smuggling Crime or Administrative Violation?"