This study is aim to evaluate the effect of five factors on the amount of tourists arrivals to China in those countries who have most visitors. To apply empirical estimation, a balanced panel data based gravity equation is established, with 22 countries and 15 years period (1998 – 2002). Our main estimates conclude that GDP per capita has a positive impact on the amount of tourists, as well as population, whereas exchange rate and distance will deter the amounts of tourists. Unfortunately PPP conversion factor also has a positive impact but not as expected. The findings of this study will fill the gap of relative literatures for China and provide another evidence of gravity model.