

China Customs Information

Update: Nov 20, 2010

Immigration Procedural Change - Shenzhen, China:

- Effective November 2010, the process of applying for Work Permits and Residence Licenses in Shenzhen has changed due to tightened immigration regulations.
- Though no official announcement has been made by the Shenzhen Foreign Affairs Office, the new process has already brought into effect.

Updated Process:

6 step process for an Initial Application of Work Permit & Residence License:

1. Medical Check-up.
2. Z visa application - The approval process of Employment License will take up to 20 days upon submission of the application. Previously, it took 4 working days.
3. Residential registration certificate.
4. Interview at Shenzhen Public Security Bureau (PSB) - This was previously arranged after the residence license submission, but now it is required prior to work permit and residence license submission. It takes approximately 10 -12 working days to process.
5. Work Permit Application - Application can only be submitted upon approved interview process.
6. Residence License Application.

Update: Nov 16, 2010

Visa & Immigration Update Report - Shanghai, China:

- From 1st Aug, the work permit cancellation requirements have been changed. The applicant should prepare a government "Cancellation Form", signed and chopped by the sponsoring company.
- The official issue time will be changed from 1 day to 3 working days.

Update: May 15, 2010

Immigration Procedural Changes - Shenzhen, China:

- **Department of Shenzhen Public and Security Bureau** now requires translated and authenticated marriage and birth certificates for dependent visa applications (effective from June 2, 2010)
- The **marriage and birth certificates** should be translated (excludes English language documents) and authenticated by the Chinese Embassy or Consulate in the home / origin country.
- This new policy is issued for all nationalities.
- The government will allow a few months of transition before the new policy is implemented on renewal cases giving some flexibility. After this transition period, applications not fulfilling this requirement will be rejected.
- The new regulations are immediately effective for new applications.

Update: October 20, 2008

Customs in China continues to both adjust their policies without prior notice and to be less than consistent across various POEs and APOEs.

- There are some comments and reminders about some of the policies with respect to imports and exports.

Immigration Procedural Changes - Guangzhou

- The Bureau of Foreign Trading and Economic Corporation of Guangzhou Municipality has stopped processing the "Invitation Letter" required for processing a foreigner's Residence License (also known as a "Z" visa). This responsibility has been shifted to the Department of Foreign Trade and Economic Corporation of Guangdong Province. There has been no official announcement to this effect however a notice was placed on the website of the Bureau of Foreign Trading and Economic Corporation of Guangzhou Municipality.
- There is expected to be an additional application processing fee of approx RMB 1,000.

Shanghai Changes:

- Shanghai customs is now pulling all food items from both Air and Sea Shipments inbound to China. While this is still not occurring on all shipments to Shanghai, we are recommending that Food not be included in Air or Sea shipments if possible and to contact your import agent for the latest information.
- For Shanghai and Nanjing APOE, we recommend NO Food, no cosmetics, no health products, or toiletries in inbound air shipments.

Other China Locations:

- The inclusion of Food items remains a case by case event for other areas of China with respect to Air and Sea shipments.

China Customs Information

Update: July 10, 2008

Shanghai Changes ALERT ALERT

➤ Effective from July 1, Shanghai customs has implemented a new regulations for import and export of household goods, please find below information for your reference. Kindly note this may keep changing for the next few months until September 2008, we will keep you updated for the new regulation.

For outbound air shipments:

1. For air shipments whose owner holds a work & residence permit.

➤ The original passport and Work Permit are required by the customs at Pudong airport. The airport customs office will hold the original passport and Work Permit for about 3-4 working days for clearance purpose. If the shipper has one air and one sea shipment, it will take an even longer time (estimated about 5 working days) for the customs to hold the original documents of the shipper. (New)

2. For air shipments whose owner holds F visa (business visa).

➤ The passport copies (with passport photo page, entry stamp page and visa page) would be enough for the clearance purpose at the airport. But the shipments can not exceed 350 Kgs Gross. This will require a priority clearance and extra fees apply. (New)

3. For the Chinese Citizen.

➤ The original passport is required by the customs. It will take about 3-4 working days for clearance purpose.

4. For air shipments whose owner holds L visa (business visa).

➤ These shipments are no longer eligible for export permits and clearances. (NEW)

For inbound air shipments:

1. For air shipments whose owner holds Z visa (employment/work visa)

➤ An import permit is mandatory. To apply for the import permit, the original passport (with residence permit) and original work permit are required to present to Shanghai customs. Shanghai customs will hold the original documents from the shipper for about 2-3 working days.

2. For air shipments whose owner holds F visa (business visa) or L visa (travel visa)

➤ The passport copies (with passport photo page, latest entry stamp page within the recent 6 months and visa page) would be enough for the clearance purpose. But the shipment cannot exceed 350 Kgs Gross.

3. For returning Chinese Citizen

➤ Same as before.

4. For ALL INBOUND AIR SHIPMENTS

➤ There is 100% inspections. The selection process for scheduling the inspections is a random computer draw that is NOT determined by arrival dates and thus is completely random. We expect to encounter SEVERE delays in the clearance times of all air shipments REGARDLESS of normal or priority clearance method. (NEW)

**Beijing Traffic Restrictions
 (Updated 8th July)**

➤ Whilst the Olympic games finish August 24th, they are immediately followed by the Paralympics, running September 6th - 17th. The Beijing Traffic Restrictions run through to September 20th.

➤ Starting from July 20, all deliveries and pick-ups will be done in the twilight hours. Packing and unpacking will still be done during normal daylight hours. In addition, all vehicles will be restricted to operating on alternate days dictated by the last digit in the vehicle number plate and the date. Therefore only vehicles whose last digit is an even number will be permitted on the road that day and be off the road the next day and so on. Area restrictions will be eased from August 28, but not by much.

➤ Please inform your customers and transferees accordingly and to bear with us as we work our way through this difficult period as there will be delays and hold ups that can possibly stretch from 3 - 6 weeks as goods bottleneck whilst waiting for transportation from and to the port with increased haulage charges as per category 2 detailed below in blue. Please circulate to all departments of your office and appropriate staff members.

1) From July 20 to September 20, 2008 (the commencing date has been changed from July 01 to July 20)

➤ All commercial trucks, no matter size, can only be driven between midnight and 6 am on all roads within all of Beijing.

2) From July 01 to September 20, 2008 (as before, now as a separate category)

➤ All "yellow labeled" trucks are no longer permitted on the roads of Beijing until September 20 with a possible extension to the end of the year. These are trucks whose engines do not comply with European Emission Standards. Only "green labeled" trucks comply and will be permitted on the road. This takes out approx. 30% of all Beijing registered trucks.

**All non-Beijing registered vehicles are prohibited from entering the city of Beijing as of July 01. As the port of Xingang is in Tianjin, which is outside of Beijing, all traffic to/from the port can only be hauled by Beijing registered trucks with all the

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<p>Beijing Traffic Restrictions (Updated 8th July) (continuation)</p>	<p>other regulations also being complied with. As of today, market rates have pushed haulage to/from the port up to RMB15,000 / trip for 20' or 40' containers and RMB4,000 for LCL cargo with similar increases for airfreight. We have no choice but to pass on this additional handling cost. With the reduction of the remaining trucks available reduced by 50% as from July 20, market rates will continue to fluctuate. We will update you as we see where these costs go. We will do our best to keep cost increases to a minimum, but market rates will dictate where this goes.</p> <p>Please contact your local agent for specifics on each job either in progress or about to move.</p> <p>3) From July 20 to August 27, 2008 (no change)</p> <ul style="list-style-type: none"> ➤ Restriction for road access controlled by the last digit on the vehicle license plate on alternating days according to the calendar date for all of Beijing so that at any one time 50% of all remaining vehicles will be off the road at any one time. <p>4) From August 28 to September 20, 2008 (no change)</p> <ul style="list-style-type: none"> ➤ Access Restriction according to last digit on the plate and the calendar date for all areas inside the 5th Ring Road of Beijing covering all inner city suburbs and certain specified Highways, but excluding the Shunyi Residential Area, Capital Airport and our warehouse, which are all outside the 5th Ring Road.
<p>IMPORTANT UPDATE 3rd June 2008</p>	<p>Effective from June 1st 2008, customs will conduct 100% physical inspections on all shipments to China via the Port of Entry Shanghai for both air and sea shipments. This will be for all shipments regardless of size. It is expected that this may also affect air shipments cleared under the priority clearance process as well.</p>
<p>IMPORTANT UPDATE 13th May 2008</p>	<ul style="list-style-type: none"> ➤ With immediate effect, the Xingang customs office will require the use of a designated trucking company to transfer the shipment within the port area, and our contracted trucking company can pickup the shipment only once customs clearance is completed and the container is sealed. ➤ Therefore, we expect up to 3 days delay, and additional handling charges to occur (still waiting for the schedule of fees). ➤ This will also impact shipments to and from Xingang port in Northern China and will most likely cause further issues with demurrage, port storage etc for inbound shipments.
<p>Important Update: 10th Sept 2007</p>	<ul style="list-style-type: none"> ▪ Please note the following regarding shipments to China for returning Chinese Nationals POE SHANGHAI. ▪ This is applicable for returning Chinese nationals without proof of foreign residency (e.g. Green Cards). ▪ If following items are included in a sea shipment, additional explanation letters and special approval from Senior customs official needs to be obtained: <p>Books:</p> <ul style="list-style-type: none"> ✓ Anything over 10 pcs will be dutiable, and an explanation letter is required. ✓ The explanation letter needs to be as detailed as possible, stating where the books were purchased (China or abroad), how many pcs, and what titles. If books are related to work / study. Novels and entertaining literature would cause problems. ✓ Should not be more than 50 books. <p>CD / DVD:</p> <ul style="list-style-type: none"> ✓ Should not be more than 20 pcs altogether ✓ Explanation letter has to be issued, stating on where the discs were purchased, and what titles. <p>Furniture:</p> <ul style="list-style-type: none"> ➤ There has been a ban on import on furniture for returning Chinese always, but it has never really been enforced before. Customs is now enforcing this regulation strictly. ➤ import can be tried with explanation letter, special approval needs to be obtained from Sen. customs official. <p>Piano</p> <ul style="list-style-type: none"> ➤ Potential issues here. Please request information before dispatching shipments.
<p>Documentation Needed to Support the Appeal to Customs</p>	<ul style="list-style-type: none"> ✓ Original Chinese Passport ✓ Original -completed Baggage Declaration Form and stamped by customs upon entry (This is a MUST for returning Chinese) ✓ Business License (Copy with Company Chop) - if not available, we might need to issue an explanation letter on why not.. ✓ Employment Letter from the company ✓ Explanation Letter, needs to be handwritten in Chinese by the shipper.

China Customs Information

Documentation Needed to Support the Appeal to Customs (continuation)

For shipper entering from Hong Kong:

- Orig. "Tong Xing Zheng"
- Chinese customs policies are in flux and change rapidly and without advance notice. Please always contact your agent for the most current information available.
- Private Export of Relics earlier than 1911 will not be Allowed Outside of China
- The 60th reigning year of the Qianlong Emperor in the Qing Dynasty, or 1795 was the previous standard for relics being exported from China. All relics made or produced before that year were and still are prohibited from being exported. However, this standard has been changed to 1911. "1911" will replace "1795" as the new time standard for relics being exported out of China.
- Furthermore, for those important relics, the year limit is set to 1949; and for important relics and fine arts by the ethnic minorities, the limit is 1966.
- Relics restricted in this revised regulation will include porcelain ware, gold ware, silverware, copperware and some other metal wares; jade ware, lacquer ware, glassware, carvings and sculptures of all materials; furniture, handwritings, calligraphies and paintings, rubbings, books, documents, weaves and embroideries, cultural equipment, postage stamps, currencies, appliances, handicrafts and fine arts, etc.
- Any customers wishing to import in to China items of Chinese origin that could fall under the new regulations, must register them with the authorities prior to customs release. Anyone not doing so may have great difficulty in later re-exporting these items when they leave China.

Guidelines on Importing Food Items into China

- Must be dry goods in original/sealed packaging, canned or vacuum packed.
- Cannot be fresh, dairy, eggs, honey, unprocessed grains; seeds; nuts, live plants/bulbs or any perishables (no live animals or fresh milk).
- Milk powder is not allowed.
- Chicken essence, beef or chicken extract not allowed.
- No meat products and/or meat by-products allowed. This includes all forms of pet food.
- Only a small quantity of acceptable foodstuff for private consumption can be sent within the following parameters, e.g., one small carton for an air shipment and two-three small cartons for a sea shipment (nothing by air to POE Chengdu)
- For shipments being sent to APOE Beijing and POE Xingang and for all destinations within China being cleared through these ports, we strongly ask that you check with us in advance detailing what you wish to send.
- Customs duties/taxes are currently based on 10% of the declared value (maybe USD0.70 per chargeable kilo at some airports) subject to customs discretion.
- Customs reserve the right to levy higher duties/taxes on what is deemed as commercial quantities.
- Food items invite inspection by customs/quarantine division and may delay the clearance.
- Undesirable items will be confiscated/destroyed without any explanation or refund.
- China Customs are constantly changing and reviewing their procedures and regulations and change these without advance notice. We cannot accept any liabilities for any changes affecting a shipment in transit. These changes may not affect all ports of entry. We suggest checking with us prior to a shipment dispatch. Beijing (POE Xingang) is at greatest risk due to the pending Beijing Olympics and tighter security/screening than normal.
- For items not specifically listed or mentioned above, please check first.

Due to the issues of bird flu, the Quarantine Division announced on 3 November 2005:

- Food, essence or extract from eggs including egg white, poultry and birds found in any of the food items from the following 21 countries will be confiscated and destroyed.
- Entire shipment may be placed into quarantine inside the customs bonded warehouse for an indefinite period. Additional charges incurred for the quarantine, trucking etc., may amount up to USD500.00 depending on the period and the size of the shipment.
- No queries or appeals will be entertained.

Quarantine Division may add more countries to the list if there is a spread of the bird flu.

- | | | | | |
|-------------|--------------|---------------|----------------|------------|
| ➤ Cambodia | ➤ Indonesia | ➤ Laos | ➤ South Korea | ➤ Thailand |
| ➤ Chile | ➤ Italy | ➤ Malaysia | ➤ Romania | ➤ Turkey |
| ➤ Greece | ➤ Japan | ➤ Mongolia | ➤ Russia | ➤ USA |
| ➤ Hong Kong | ➤ Kazakhstan | ➤ Pakistan | ➤ South Africa | ➤ Vietnam |
| | | ➤ North Korea | | |

Updated on 11/23/2010 12:00:05 PM

China *Customs Information: Regulations for Expatriate Transferees*

Household Goods

- **Foreigners and returning Chinese** holding a green card / foreign residency must have a 12 months valid work permit and residence permit to be eligible to import personal effects.
- **Hong Kong Residents** need to provide their Hong Kong ID card, their 'Tong Xing Zheng', Work permit, and residence permit. Taiwan Residents need to provide their 'Tai Bao Zheng', work permit and residence permit .
- **Returning Chinese** (without Green Card or foreign residency) need to provide Chinese passport and the Visa of origin country, proving shipper's long-term stay abroad. Without the above mentioned documents, import permit cannot be obtained, and the shipment cannot be cleared.
- **Demurrage / port storage** charges will be applicable.
- **Residence Permit** (status: Family member) of the spouse of the working foreigner in Shanghai, can be used for import, if the residence permit of the spouse is valid 12 months or above.
- Should a shipper have two shipments coming into China (Air freight & sea freight), import permit application for both shipments has to be arranged at the same time.
- The required documents are OBL/AWB (originals or Telex), the packing inventories and the original passport to apply for the import permits.
- For Shanghai, customs also requires the arrival notice for the sea shipment as an additional document required to apply for import permits. This clearly causes a problem with respect to air shipments that normally arrive well in advance of the sea shipment causing the sea shipment to be considered a second import and thus fully dutiable.
- Each shipper is only allowed to import one air freight and one sea freight into China (provided the import permits are applied for at the same time) . If shipper imports an additional shipment, all items in the shipment will be fully dutiable.
- According to customs regulations, import permit has to be applied at the customs office at the place of issue of the residence permit. e.g. if residence permit is issued in Suzhou, China, while POE is Shanghai, and customs clearance is arranged in Shanghai, import permit application might still need to be arranged in Suzhou .
- Each shipper is required to complete two copies of the ' China customs baggage declaration form for incoming passengers' upon entry into Shanghai , China . 'Yes' must be ticked under No. 16 ("I am bringing into China's customs territory, unaccompanied baggage"), and endorsement from customs counter (Red Channel) has to be obtained. The China Customs Baggage Form is not required by Beijing Customs.
- Import of personal effects has to be arranged at least 6 months before expiry of the residence permit.
- Wooden packing material and pallets must be fumigated and carry the IPPC mark.
- Please provide a very detailed packing list, stating the exact content of every box, and the quantity of each item. For Shanghai, customs requires very detailed list of the contents and quantity in each carton. Please provide the most detail that is feasible as this is now a strict requirement in Shanghai.

Diplomatic Shipments

- Diplomatic shipments are exempt from inspection, duties, and taxes. In Guangzhou, Quarantine bureau will inspect the shipment.
- Due to the special status of diplomatic shipments import permit application must be arranged by the consulate / embassy in China.
- Consignee on shipping documents must indicate the Consulates name besides shipper's name.

Documents required for an embassy/consulate to obtain an import permit are:

- ✓ Air Shipment: Original AWB; Packing List; Diplomatic Card or Passport
- ✓ Sea Shipment: Original OBL; Packing List; Arrival Notice; Diplomatic Card or Passport

Pets

- Only cats and dogs can be imported to China .
- Each person can only import one pet (One pet per passport)
- A health certificate needs to be obtained at origin, stating that the pet is in good health. The certificate must be endorsed by the designated authority of the origin country.
- Quarantine is required in most destinations and requirements can vary significantly.
- All requirements vary according to destination city in China, please contact your agent for update requirements and details.

Vehicles

- Currently only diplomats can import cars relatively hassle-free. The import permit for the car will have to be obtained by the Consulate / Embassy.
- A shipper who wishes to import his car must obtain the import permit from customs office prior to shipping the car. It is advisable to contact the environmental bureau at destination to check if import is allowed.
- Motorcycles are allowed to be imported IF an import permit has been approved and issued. However, this must be done by the individual shipper.

China *Customs Information: Regulations for Expatriate Transferees*

Vehicles
 (continuation)

- For All vehicles, an import permit is extremely difficult to obtain, and this must be applied for by the individual shipper. This permit is not a license/registration to drive the vehicle on the road, this must be obtained from the local Traffic Department and is not guaranteed even if the import permit is obtained. Both matters must be dealt with by the importer (the individual) directly with the local authorities, we are unable to assist.
- Port storage / demurrage charges are high for import of the car, as different government offices conduct different inspections.
- Duties and Taxes can be quite high for the importation of vehicles into China, and are based on the assessed value of the vehicle. This is entirely at Customs discretion.

Restricted Items

- Photocopier cannot be imported in a shipment of personal effects. Portable photocopier or a combination of fax / printer / copier is OK to import.
- Billiard table / Pool Table , Grand piano and Baby Grand pianos cannot be imported into Shanghai , China .
- Grand Piano is allowed into Beijing with a minimum import duty assessed of USD1,200.
- Food, tobacco and wine/ liquor can not be imported into Beijing, China.
- Milk powder and manufactured meat cannot be included in an air shipment to China .
- Maximum 1 computer allowed per air shipment for Shanghai.
- Shanghai restricts the import of golf sets. One set per shipment is allowed. Second set of clubs is allowed but will be fully dutiable.
- China customs restricts the import of VCD, DVD and Video tapes, In Shanghai, total 100pcs per shipment is allowed to import duty free. If more than 100pcs please check with us for more details. It might be imported with duty levied or cannot be imported. In Beijing, Total 200 pcs is allowed.
- Satellite TV dishes and receivers cannot be imported in to China , and may be confiscated if found in a shipment.
- Printed or recorded matter and other articles which are considered detrimental to the political, economic, cultural and moral interests of China, cannot be imported
- Foodstuff, medicines and other articles coming from epidemic stricken areas cannot be imported.
- Customs is very strict about the term "reasonable quantity" of household goods and personal effects. A family of 4 with 6 bicycles may find delays, inspections, higher duties, or even confiscation of items deemed to be an unreasonable quantity. This is especially true in Shanghai at the current time. If in doubt please ask before shipping.
- Arms, Ammunitions, explosives are forbidden

Dutiable Items

- All furniture, light fixtures, electrical items, food items, alcohol, and some cosmetics are subject to import duty. The duty is based on the value assessed by China customs at the time of inspection.
- Alcohol can be imported (except Beijing) , but it should only be a small amount for personal use. Import duties are extremely high, and including alcohol may invite additional customs inspection. Please issue a separate alcohol list, stating type, volume, alcohol percentage, and etc.
- For food items, please check with our office for the latest update. (Milk powder and meat products cannot be included into an air shipment.) A separate food items list, indicating type, quantity, value, will be helpful.
- Final import duties are at customs discretion. If customs considers items of commercial value (5 x bicycles, 4 x TV sets), additional explanation letters might be required, and additional duties might be levied.
- Priority Clearance (for air shipment with limited weight only) : If shipper 's documents in China are not available when shipment arrives, we can do priority clearance for air shipment with weight limitation:

In Shanghai (Air shipment must be within 350kgs gross)

Priority clearance with customers' F or L Visa (Business or Travel), following documents are required: Coloured copy of Passport's photo page , Coloured copy of Visa page , Coloured copy of latest entrance stamp to China , Original endorsed Baggage Declaration Form . For Shanghai Z visas cannot be used for priority clearances.

In Guangzhou (Air shipment must be within 300kgs ACW)

Documents required: Original passport with F or L Visa, if shipper has already obtained residence permit, import permit is required. Z Visas cannot be used for Priority clearances.

In Beijing (Air shipment must be within 300kgs ACW)

Documents required: Original passport with F, L or short-term Z Visa, Master AWB, airlines used must be Air China, Korean Airlines, or Asiana Airlines. If shipper has already obtained residence permit, import permit is required. No Kitchenware and furniture in the shipment.

In Dalian priority clearance is not available in this APOE.

Note: For all priority shipments, in addition to the general restriction, DVD, CD, video tapes, computer console games, cassettes, etc must be below 100 pcs altogether and books must be below 50 pcs altogether.

- Customs regulations are subject to change at any time. The above information has been updated on 1 August 2007 and is a brief summary of customs regulations applicable to household goods shipments to this destination and is being provided for general guidance to assist out Partners overseas and Customers. Since such regulations are subject to change without notice, OMNI Agents cannot be held liable for any costs, damage, delays or other detrimental events resulting from non-compliance.
- **PLEASE ALWAYS CONTACT YOUR AGENT FOR THE MOST UP TO DATE INFORMATION FOR SHIPMENTS TO CHINA AS THE REGULATIONS DO CHANGE OFTEN AND WITHOUT NOTICE.**

Please refer to below dutiable items list for reference on import duty assessment.

Dutiable Item	Customs Assesed Value	Duty Rate
Piano		
-Upright Piano	RMB 15000	10%
-Electronic Piano	RMB 5000	10%
-Others	Per declaration	10%
Furniture		
-Small pieces (L*W*H all less than 70cm)		
--Solid wooden furniture	Per declaration	10%
--Others	RMB 100 / piece	10%
-Big pieces (L*W*H all bigger than 70cm)		
--Solid wooden furniture	Per declaration	10%
--Metal furniture	RMB 500 / piece	10%
--Cane & bamboo furniture	RMB 600 / piece	10%
--Plastic furniture	RMB 200 / piece	10%
--Glass furniture	RMB 500 / piece	10%
--Laminated furniture	Per declaration	10%
-- Soft furniture	Per declaration	
--Leather furniture	RMB 1000 / piece	10%
---Others	RMB 500 / piece	10%
Lamp	Per declaration	20%
Electric Typewriter	RMB 2000	10%
Telephone		
-Telephone	RMB 200	10%
-Mobile Phone	RMB 1500	10%
-Fax Machine	RMB 1000	10%
-Video telephone	RMB 1000	10%
-Accessories	RMB 200	10%
-Others	Per declaration	10%
Normal Colour TV		
-29 inch & Under	RMB 1000	20%
-Over 29 inch	RMB 2000	20%
- Accessories	RMB 50	20%
LCD TV		
-20 inch & under	RMB 1500	20%
-21-32 inch	RMB 5000	20%
-33-42 inch	RMB 12000	20%
-43 inch & over	Per declaration	20%
Plasma TV		
-32 inch & under	RMB 4000	20%
-33-42 inch	RMB 8000	20%
-43 inch & over	Per declaration	20%
Fridge / Freezer		20%
100 litres & under	RMB 1000	20%
101-200 litres	RMB 2000	20%
201-250 litres	RMB 3000	20%
251-300 litres	RMB 5000	20%
301-400 litres	RMB 10000	20%
401-500 litres	RMB 15000	20%
Over 500 litres	RMB 20000	20%

Dutiable Item	Customs Assesed Value	Duty Rate
Washing Machine		
-Top-loading	RMB 1000	20%
- Front-loading	RMB 2000	20%
-Others	Per declaration	20%
- Dryer	RMB 800	20%
- Auto with Built-in Dryer	RMB 3000	20%
Stereo & accessories		
Radio	RMB 2 00	20%
Recorder	RMB 200	20%
MP 3	RMB 100	20%
MP 4		
-Monitor 2 inch & under	RMB 500	20%
-Monitor over 2 inch	RMB 1000	20%
-Others	Per declaration	20%
Hi FI System (1 set including 1 CD/ DVD player, 1 amplifier and 2 speakers)	RMB 3000	20%
Mini-HIFI (1 set)	RMB 1000	20%
LP Player	RMB 500	20%
CD Player	RMB 500	20%
Video Player (VCR)	RMB 800	20%
LD, VCD, DVD Player	RMB 500	20%
Portable DVD/ VCD player	RMB 800	20%
Amplifier	RMB 800	20%
Speaker (1 pcs)	RMB 1000	20%
Others	Per declaration	20%
VCD , DVD, Video Tape	RMB 50 (under 100pcs free)	20%
LD, CD , Cassette Tape	RMB 50 (under 100pcs free)	20%
Others	Per declaration	20%
Air Conditioner		
-1 hp & under	RMB 1000	20%
-Over 1 hp & under 2 hp	RMB 2000	20%
-2 hp	RMB 3000	20%
--Under 3 hp	RMB 3000	20%
--3 hp & over	RMB 5000	20%
-Others	Per declaration	20%
Computer & accessories		
Note Book (Computer)	RMB 5000	20%
CPU	RMB 2000	20%
CRT Monitor		
-under 17"	RMB 500	20%
- 17" & over	RMB 80 0	20%
LCD Monitor		
-under 19"	RMB 1000	20%
-19"	RMB 2000	20%
-Over 19"	Per declaration	20%
Plasma Monitor	Per Declaration	20%
PC Part (Hardware)		
-Mouse	RMB 50	20%
-Keyboard	RMB 80	20%
-Speaker (2 pcs)	RMB 150	20%
-Motherboard	RMB 500	20%

Dutiable Item	Customs Assesed Value	Duty Rate
-CPU	RMB 500	20%
-Function block	RMB 300	20%
-Drives		
--CD	RMB 100	20%
-- DVD	RMB 250	20%
- EMS memory		
--512 M & under	RMB 300	20%
--1 G	RMB 600	20%
--Over 2 G	RMB 1800	20%
--Hard Drive		
---200 G & under	RMB 500	20%
---Over 200 G	Per declaration	20%
--Flash Disk	RMB 100	20%
Scanner	RMB 10 00	20%
Laser Printer		
-Black & white	RMB 1000	20%
-Colour	RMB 3000	20%
Stylus printer	RMB 1000	20%
J et Printer	RMB 500	20%
Projector	RMB 15000	20%
Camera (*)		
- Digital Camera	RMB 2000	20%
-Others	Per declaration	20%
Bicycle (**)	RMB 500	20%
Cosmetic		
Perfume	RMB 100 / bottle	50%
Cleansing Products		
-Face pack / mask	RMB 20 / piece	50%
-Others	Per declaration	50%
Face care products		
-Eye cream	RMB 100 / bottle or piece	50%
-Day & night cream & Emulsion	RMB 100 / bottle or piece	50%
-essence	RMB 150 / bottle or piece	50%
-lip balm	RMB 20 / piece	50%
-Others	Per declaration	50%
Make up		
-foundation	RMB 100 / bottle or piece	50%
-mascara	RMB 50 / bottle or piece	50%
-nail polish	RMB 20 / bottle	50%
-lipstick	RMB 50 / piece	50%
-others	Per declaration	50%
Golf Clubs (**)		
- Club	RMB 800	30%
- Ball	RMB 30	30%
Digital Video Camera		
-Under 2 mega pixel	RMB 5000	20%
-2 mega pixel & Over	RMB 10000	20%

Dutiable Item	Customs Assesed Value	Duty Rate
Tobacco		
Cigarette	RMB 0.5 / piece	50%
Cigar	RMB 10 / piece	50%
Others	Per declaration	50%
Food & Drink		
Food		
-Aquatic product		
--Fin	RMB 3000 / Kg	10%
--Dry abalone	RMB 5000 / Kg	10%
--Fresh abalone	RMB 1000 / Kg	10%
--Trepang , Seahorse	RMB 1500 / Kg	10%
--Others	Per declaration	10%
- Chinese Health food	Per declaration	10%
- Milk powder	RMB 200 / Kg	10%
- Spice	RMB 200 / Kg	10%
-Others		
--Healthcare food	Per declaration	10%
--Others	Per declaration	10%
Drink		
-Tea	RMB 200 / Kg	10%
-Coffee	RMB 200 / Kg	10%
-Healthcare drink	Per declaration	10%
-Others	Per declaration	10%
Alcohol		
-Beer	RMB 5 / bottle (no more than 750ml)	50%
-Wine (Under 12% Alcohol per vol)	RMB 100 / bottle (no more than 750ml)	50%
-Wine (Over & 12% Alcohol per vol)	RMB 200 / bottle (no more than 750ml)	50%
-Others	Per declaration / bottle (no more than 750ml)	50%
Distilled alcohol (liquor)		
-Brandy	RMB 500 / bottle (no more than 750ml)	50%
-Whisky	RMB 500 / bottle (no more than 750ml)	50%
-Others	Per declaration / bottle (no more than 750ml)	50%
-Medicinal alcohol	RMB 200 / bottle (no more than 750ml)	50%
-Others	Per declaration	50%
(*) Subject to customs' discretion, may be imported duty-free (first / one-time only). (**) A reasonable quantity may be brought in duty-free. Customs do not take the age of the items into consideration. Please note that the final assessment of duties / taxes is subject to customs' discretion.		
Updated on 11/23/2010 12:00:05 PM		