

CustomsDuty(CD)8 PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/86/2021_2022_CustomsDut_c53_86112.htm 10. PAYMENT OF CUSTOMS DUTY

For the importation, the taxpayer should make the import duty declaration at the place of importation within 14 days of the arrival declaration made by the transporter. The penalty of delay in declaration on daily basis is 0.05% of the dutiable value. The Customs should assess the duty according to the tariff nomenclature and the dutiable value, then issue the duty payment notice. The taxpayer should make the payment to the designated bank within 15 days of the assessment made by the Customs. The late charge on daily basis is 0.05% of the duty payable. For the exportation, the taxpayer makes the export duty declaration at the place of exportation 24 hours prior to loading by the transporter. It can be 3 days or one week or so depending on the arrangement of the transporter. The Customs should assess the duty accordingly and issue the duty payment notice, the taxpayer should make the payment to the designated bank within 15 days of the assessment by the custom. The late charge of delay in payment of custom duty is same as the above but there is no penalty of delay in declaration of export. i A company imported some goods, transaction price in CIF was RMB 7 million, including RMB 450,000 installation of parts after the importation which is ascertained by Customs, the import tax rate is 10%, Customs issued the demand note on 10 Jan 2004 but the company pay the tax on 25 Jan.

Calculate the duty payable and the late interest surcharge. Firstly, the

dutiable value of the imported good = CIF transaction price - installation of parts after the importation $7,000,000 - 450,000 = \text{RMB } 6,550,000$. The duty payable $6,550,000 \times 10\% = \text{RMB } 655,000$. Custom duty should be paid within 15 days after the issue of demand note, the company should make the payment on or before 24 Jan, it overdue one day, the late charge is $\text{RMB } 655,000 \times 0.5\% = \text{RMB } 327.5$. If due to force majeure or change in government taxes policy, the taxpayer cannot pay the duty on time, the taxpayer may apply for the extension. The approved extension cannot be longer than 6 months. 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com