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9. THERE ARE CERTAIN EXEMPTIONS FROM CUSTOMS DUTY IN THE FOLLOWING CASES: (i) where the amount of duty payable is less than RMB50. (ii) advertising materials and trade samples with no commercial value (iii) goods sent from abroad AND free of charge by foreign governments and international organizations (iv) fuel, supplies, and provision for conveyance entering or leaving China for consumption en route (v) trade samples, exhibits, engineering equipment, vehicle for construction, instructions and tools for installation, cinematograph and television apparatus, containers and theatrical costumes and paraphernalia, all of which are permitted by Customs to be temporarily imported for exemption from custom duty if deposit is paid or guaranteed to be re-exported within 6 months. See 6 above. (vi) Imported raw materials, spare parts, packing materials for the purpose of manufacturing of export goods is exempted from customs duty, or customs duty is paid first and then refunded after the export (vii) In case of any export goods shall be shipped back into China for some reason, the original consignor can claim the levy of import duties be exempted. However the paid export duty shall not be refunded (viii) In case of any import goods shall be shipped back out of China for some reason, the original consignee can claim the levy of export duties be exempted. However the paid import duty shall not be refunded (ix) Reduction or exemption of import

duty may be granted at the discretion of Customs in the following cases: (a) where the goods damaged, destroyed, or lost en route to China or at the time of discharge (b) where the goods damaged, destroyed, or lost by force majeure after unloading but prior to release (c) where the goods have been found leaky, damaged, or rotten the time of examination by the Customs, provided that the cause is not improper storage (x) Free replacement goods are free of import duty. But if the original imports had not been returned, the Customs shall levy on the free replacement goods from foreign sellers. (xi) Goods stipulated by relevant provisions of the international treaties, to which China is a contracting party. (xii) Goods that are stipulated by law. 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