

CustomsDuty(CD)6 PDF转换可能丢失图片或格式，建议阅读原文

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8. CALCULATION OF CUSTOM DUTY
Import duty payable = Dutiable value (CIF) * Duty rate for ad valorem. or = Quantity of goods * unit custom duty
@A company was permitted to import one machine for temporary use, Customs assessed the dutiable value of the equipment to be USD 2,000,000, the tariff rate at that time was 14%, exchange rate 8.278, the machine was allowed temporarily being imported duty free. Six months later, the company applied to change to formally import the machine and custom duty rate is 7% at that moment, exchange rate 8.276, What is the duty payable when it changed to be imported? Since the tax rate and exchange rate are based on the date of formally importation, not based on the original tax rate and exchange rate.
Import Duty Payable = $2,000,000 \times 8.276 \times 7\% = \text{RMB } 1,158,640$.
For compound duty, it should be calculated ad quantity, then ad valorem: Import duty payable = quantity of goods * unit custom duty
Dutiable value (CIF) * duty rate.
For sliding scale duty: Import duty = quantity * unit dutiable value * sliding rate
Export duty payable = export duty rate * FOB value / (1 - export duty rate)
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