

CustomsDuty(CD)5 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_86121.htm

6 GOODS EXPORTED TO OVERSEAS FOR

SUBCONTRACTING For the goods which were exported to

overseas for processing with the declaration made to the Customs in

advanced and then shipped back to China within the time limit set

by the Customs, their dutiable value includes overseas

subcontracting fee, spare parts cost, and the transportation fee for

way back to China and the related expenses and insurance. 7 DUTY

FOR THE GOODS WITHIN CUSTODY PERIOD If the goods

that are tariff duty exempted when importation and under control of

the Customs are sold out within custody period, e.g. the imported

machinery as contribution of capital that subject to 5 years custom

custody period custom duty must be repaid and the dutiable value =

The original dutiable value * (1- used months since importation!

years of custody period * 12) 100Test 下载频道开通，各类考试题目

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