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4 GOODS EXPORTED TO OVERSEAS FOR

REPAIRING For the goods that exported to overseas for repairing and had been reported to Customs being shipped back to China

within the time limit set by the Customs. the dutiable value includes overseas repairing fee, spare parts cost, and the transportation fee for way back to China and the related expenses and insurance. 1a A

company exported an equipment to overseas for repairing, value of the equipment was USE) 90,000 for export declaration, the exchange rate at that time was 8.27. It cost transportation fee USD 3,000 and the insurance fee USD 600. the overseas repairing fee was USE)

4,000, spare parts cost USD 1,500. the transportation incurred for way back to China was USD 3,000 and the related insurance USI)

600. The exchange rate was 8.28. The applicable duty rate of the equipment is 8%.

a. calculate the import duty for the company. For equipment exported to overseas for repairing and later shipped back to China, the dutiable value includes overseas repairing fee,

spare parts cost and the transportation fee for way back to China and the related expenses e.g. insurance. Dutiable value (4,000 1,500 3,000

600) X 8.28 RMB 75,348 Duty payable 75,348 x 8% RMB 6,027.84

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