

CustomsDuty(CD)2 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_86126.htm

3. DUTIABLE VALUE: Customs duty is based on dutiable value. 3.1 The dutiable value for imports is normally based on the price of the goods, insurance premiums and freight (CIF) together with packing and other service costs incurred BEFORE unloading at the port of discharge plus, if any, fees for patents, trademarks, copyright, software and commission to seller's agent. It does not include the commission paid by the purchasers to its agent and normal discount given by the overseas sellers. 3.2 The dutiable value for export shall be assessed according to freight over board (FOB) price including packaging fee, insurance premiums and domestic freight from the production place to domestic port, but excluding export duty, commission to foreign agent (if specified), insurance and transportation cost from domestic port to overseas.

@An Import and Export company imported 300 cars in this month, consideration was RMB 37.5 million, paid packaging fee RMB 60,000, paid commission RMB 30,000 to its agent, the transportation fee after the importation RMB 27,000. Required: calculate the Customs Duty for the company (assume the custom duty rate is 20%) Custom dutiable value = $(37,500,000 + 60,000)$ = RMB 37,560,000. (note: commission fee paid to agent, transportation fee after the importation are not included in calculation of dutiable value) Custom duty for importation $37,560,000 \times 20\%$ RMB 7,512,000 @A Guangzhou company imported some goods from

USA, transaction price is in FOB RMB 13,200,000 (including commission to foreign agent RMB70,000 but not including payment of software 600,000 and commission to seller RMB 120,000), plus paying RMB370,000 for the transportation and insurance fees for the goods to Shanghai seaport. Assuming the duty rate for those goods is 20%, value added tax rate 17%. Required: calculate the duty payable and value added tax respectively. The dutiable value = FOB of the imported goods software fee - seller commission - purchase commission transportation insurance = 13,200,000 600,000 120,000 - 70,000 - 370,000 = RMB 14,220,000. Duty payable = 14,220,000 x 20% = RMB 2,844,000. Composite tax value = 14,220,000 2,844,000 = RMB 17,064,000. VAT payable on importation = 17,064,000 x 17% = RMB 2,900,880.

3.3 The customs normally assesses the import duty based on the transaction price as the dutiable value. However if it is unable to determine the dutiable value of an imported item, the Customs may assess duty on the following bases in the order of:

- The transaction price of same/similar goods
- The transaction price of same goods should be used first. Same means the imported items are from the same country/region and have the same physical property. quality and goodwill but can have minor variance.
- ± means the imported items are from the same country/region, have some value in use and similar physical property, quality and function and can be exchanged in the commercial transaction.

The Customs uses the above method for the imported goods with reference to the same/similar transaction price with the same/similar quantity incurred in the period of 45 days

before and after the Customs accepts the application of the importation. Without such same/similar transaction price, it can use different transaction price with different quantity of same similar goods and adjustment to the price may be made in consideration of different quantity or means/distance of transportation. Also the reference should be first made to the same manufacture, first and if it cannot, the reference to the same/similar transaction in the same country/region. if there are many same similar transactions, the LOWEST transaction price should be used. 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