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1. THE DUTYPAYER Consignee of imported goods, consignor of exported goods, agent of consignee and consignor and owner of imported or exported items. 2. THE TARIFF RATE 2.1 Imported duty: From 1 Jan 2004, there is five tariff rates on imports: the general tariff rates, special preferential rates, agreed rates, most-favored- nation rates and quota rates. a. Most-favored-nation rates shall apply to imports originating in member countries or regions of World Trade Organization with which China shares the general most favored nation treatment. It is also applicable to imports originating in countries or regions with which China has concluded reciprocal preferential agreements. b. Agreed rates shall apply to imports originating in the countries or regions with which China has taken part in the regional trade agreements containing tariff preferential clauses. In 2002, 739 types of imported goods originating from the Korea, Sri Lanka and Bangladesh can be subjected to agreed rates as specified in the Bangkok Agreement. c. Special preferential rates shall apply to imports originating in the countries or regions with which China has concluded special preferential tariff agreements. In 2002, certain goods from Bangladesh can be subjected to the special rates specified in the Bangkok Agreement. d: General rates apply to imported goods originating in the countries or regions not mentioned above or unidentified originating country. e. Quota rates apply to imported goods within the approved quota. For

the imported goods outside the approved quota, it follows the above a toe. 2.2 Exported duty: There are 36 items ranging from 20%-40%. 2.3 Application of rate: It is normally the rate prevailing at the date of declaration, and for advanced declaration, the rate prevailing at the date of declaration of arrival of the transportation means. 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