

Duty and taxes on Cambodian and Vietnam national rubber

Q: We are interested to know what is the import tax and duties on the Cambodian Natural Rubber and Vietnam Natural Rubber to China. Since Cambodia is a member of ASEN with preferential treatments, does China charge less tax and duties? What if the product is shipped to Qingdao Free Trade Zone? What is the difference? Help is needed.

A: [1] Natural rubber falls under HS code heading 4001. The applicable import duty rate for natural rubber (40013000) from ASEAN country and other WTO countries is 12% and 20% respectively. The member countries of the ASEAN include: Indonesia, Malaysia, the Philippines, Singapore, Brunei, Vietnam, Laos, Myanmar (Burma), and Cambodia.

[2] If the product is shipped to free trade zones, there is no import duty and VAT. When the goods are delivered from the free trade zones to the rest of China, it is treated as imports and the Chinese customs will collect duty and VAT accordingly. Note also that the importation of natural rubber is managed under the “automatic import licensing system”. The customs will not release the goods in the absence of the import license. The Ministry of Commerce is the licensing authority. For further information, please contact us at enquiry@china-tax.net.

东盟除印度尼西亚、马来西亚、菲律宾、新加坡和泰国 5 个创始成员国外，20 世纪 80 年代后，文莱（1984 年）、越南（1995 年）、老挝（1997 年）、缅甸（1997 年）和柬埔寨（1999 年）5 国先后加入该组织，使东盟由最初成立时的 5 个成员国发展到目前的 10 个成员国。东盟 10 国的总面积有 450 万平方公里，人口约 5.3 亿（1998 年统计数字）。