

Tariffs on exhibition materials being transported into China

Q: If I am planning to transport big scale custom-made booth setup exhibition materials into China via Hong Kong to participate in various trade fairs scheduled to be held in different cities during year end of 2008 and early 2009 What sorts of tariffs do I have to pay for importing these whole lot of exhibition materials for commercial and advertising purposes and what percentages of the total values on these items will the Chinese Customs normally claimed for? Most of the involved structural materials of this custom made booth were made of wooden panels, metal frameworks, tempered glass and acrylic decors + lighting equipments Will there be any limitations on the time frames, like how long could all these exhibition materials be kept within the Chinese territories, because after completing all these trade fairs in China, we are intending to have the whole lot send back to Hong Kong for next year's Hong Kong trade fair scheduled to be held during the year end of 2009 When I send these items back to Hong Kong, do I have to pay the Chinese Customs any export tariffs. Also do I have to pay any sorts of tax and duties to the Hong Kong Customs when importing these exhibition materials back to Hong Kong. Please advise.

A: You have to put up deposit equal to the value of the temporarily imported items. You can get back the deposit after the goods are shipped out of China. Alternatively you may apply for an ATA certificate at the Hong Kong General Chamber of Commerce. The details of this information are posted under the heading China - Customs " Taxation on temporary import and export goods 暫時進出口商品徵稅規定" 19 September 2007.

By China Tax & Investment Consultants Limited
www.china-tax.net