

Taxation on temporary import and export goods 暂时进出口商品征税规定

Subject to the approval by the Chinese customs, the following goods temporarily imported into China, for a period not exceeding 6 months, are exempted from tariff and VAT: (i) the exhibits, items to be used in exhibitions, trade fairs, conference or other similar activities; (ii) items to be used for performing or competition in cultural activities and sports events; (iii) instrument, equipment and articles for use in news reporting, film shooting and TV programming; (iv) instrument, equipment and articles for use in activities relating to scientific research, education and medical services; (v) special purpose transportation means and vehicles for use in activities as listed in (i) to (iv) above; (vi) samples of goods; (vii) instrument, equipment and articles for use in charitable activities, (viii) tools and instruments for purpose of installation, testing and setting equipment; (ix) containers used for cargos; (x) self-use means of transportation and supplies for traveling purpose; (xi) instrument, equipment and articles for use in engineering and construction projects; (xii) other goods as permitted by the customs to import into or export out of China temporarily.

经海关批准，下列货物可以免税进出境，期限为六个月：（一）在展览会、交易会、会议及类似活动中展示或者使用的货物；（二）文化、体育交流活动中使用的表演、比赛用品；（三）进行新闻报道或者摄制电影、电视节目使用的仪器、设备及用品；（四）开展科研、教学、医疗活动使用的仪器、设备和用品；（五）在本款第（一）项至第（四）项所列活动中使用的交通工具及特种车辆；（六）货样；（七）慈善活动使用的仪器、设备及用品；（八）供安装、调试、检测、修理设备时使用的仪器及工具；（九）盛装货物的容器；（十）旅游用自驾交通工具及其用品；（十一）工程施工中使用的设备、仪器及用品；（十二）海关批准的其他暂时进出境货物。

However the consignee is required to place a refundable security deposit at the bank equal to the amount of the duty and taxes payable. The customs may grant an extension of stay for the goods upon the application of the taxpayer. If the goods are shipped out of China within the time period prescribed by the customs, the taxpayer will not be liable for duty and import VAT. The consignee is required to close the customs record filed in connection with the temporarily imported goods and get a refund of the deposit after the goods are shipped out of China. If the temporarily imported goods remain staying in the Chinese territories after the period as prescribed by the customs is over, then the consignee is liable to pay the duty and taxes. After the payment of tax, the goods can be freely traded inside the Chinese territories. They are classified into general imported goods to which the general customs clearance procedure shall apply. Therefore, the consignee can apply to cancel the record filing and get a refund for the deposit. The temporarily imported goods become general goods. The above provision shall apply equally to those temporarily exported goods. The taxpayer can apply to cancel the record filing at the customs and get back the security deposit provided that the goods are returned to China in original shape and conditions.

但是，进口商或主办单位需要向海关提供相关等入境商品的等额税款押金，在批准期限内复运出境的，纳税人无须缴纳关税和进口环节增值税，及可向海关核销进口登记及申请发还保证金。如果没有在批准期限内复运出境的，纳税人需要依法纳税，在缴纳税款之后，相关进口货物物品成为一般进口货物，可以在境内自由流通，适用一般清关程序，纳税人可以向海关申请核销进出口登记及申请发还保证金。以上规定同样适用于暂时出境货物，在货物原状运回境内之后，纳税人可以向海关申请办理结关手续。

Temporarily imported goods falling outside the scope as prescribed in above 12 classes receive different tax treatments. The customs shall impose tax on the goods with reference to the dutiable value, taking into account of the period of stay in months in proportion to the total number of months for duty and VAT computation purposes. The total taxable period is limited to 60 months. The monthly amount of duty and VAT is, “dutiable value x 1/ 60” + “VAT x 1/ 60”. Where the number of days is over 15, it is counted as one month; where the number of days is 15 or less, it is not counted as one month. The period for duty and import VAT purposes runs from the date when the Customs releases the goods.

上述列举十二项可以暂时免征关税范围以外的其他暂准进境货物，应当按照该货物的完税价格和其在境内滞留时间与折旧时间的比例计算征收进口关税。计征税款的期限为 60 个月。按月征收税款的计算公式为：每月关税税额=关税总额 X (1/60) + 每月进口环节代征税税额=进口环节

代征税总额 X (1/60)。计征税款的期限为 60 个月。不足一个月但超过 15 天的，按一个月计征；不超过 15 天的，免予计征。计征税款的期限自货物放行之日起计算。

After the payment of duty and taxes, the goods can be freely transferred in the Chinese territories. The temporarily imported goods will be re-classified into general goods. The PRC customs shall lift its supervision over the goods accordingly. The division of authority to grant the approval preceding the importation of the temporarily imported goods in question is as follows:

纳税之后，暂时进口成为一般贸易进口商品，海关不再实施事后监管。暂时进口货物在进口之前需要向主管海关备案批准进口文件。签发批准文件的行政机关的分工如下：

	Items and equipment to be imported 进口货物和设备	The local departments and offices 签发进口批准文件的行政机关
1	News reporting (excluding those for use by reporters from Hong Kong, Macau and Taiwan) 新闻报道（不包括港澳台地区）	Ministry of Foreign Affairs 外交部
2	Award winning film contests and exchange programs 电影颁奖及交流活动	State Administration of Radio, Film and Television 国家广播电影电视总局
3	Entertainment and artistic performance 娱乐和文艺表演	Ministry of Culture 文化部
4	Science, education and medical services exchange activities 科研、教育及医疗交流活动	Ministry of Science & Technology 信息产业部
5	Conventions and exhibitions 会议及展览活动	Ministry of Commerce 商务部

ATA Certificate

ATA 单证册

China joined the ATA Carnet in 1993, and has become a member of the International Bureau of Chamber of Commerce (the IBCC) since 1998. Since then, the Chinese customs has accepted the ATA Carnets issued by the authorized issuing associations of countries which are contracting parties to the Customs Convention on the ATA Carnet for the Temporary Admission of Goods or, the Convention on Temporary Admission (Istanbul Convention). As an alternative to a refundable deposit or bank guarantee, the holder of ATA certificate, who imports the exhibits and related items into the PRC for use in exhibitions, expo or trade fairs, is not required to put up deposits or provide any guarantee to the Chinese customs. The holder can apply for the ATA certificate from the local chamber of commerce of the BCC in its own country before the exhibits and the related items are shipped to the PRC. The ATA certificate serves a dual purpose: a common import/export declaration for the temporary importation of goods into the PRC; an internationally accepted security for goods entitled to temporary admission without payment of duties and taxes. In case that the temporarily imported goods still stay in the PRC after the allowed period is over, the Chinese customs shall collect the duty and VAT from the CICC, which is the local member of the IBCC. Upon the settlement of the duty and VAT, the local member of IBCC in the PRC has a right to claim reimbursement from the chamber that issued the ATA certificate to the holder in their home country. The General Administration of Customs has authorized the China Council for the Promotion of International Trade / China International Chamber of Commerce (CICC) to be the agency to issue the ATA certificates and provide guarantee to the customs, which grants release for temporary export goods to be used for exhibitions outside China.

中国于 1993 年加入 ATA 公约，1998 年成为国际商会会员国，在 1998 年正式实施 ATA 单证册制度。中国海关接受暂准货物进口的海关公约或暂准进口公约（伊斯坦布尔公约）的缔约国授权签发组织所签发的暂准进口证（A. T. A. Carnet）。这给予进口参展商无须提供担保的另类安排，ATA 单证册持册人进口在展览会、交易会、会议及类似活动中供陈列或使用货物时，不需要交纳保证金。持册人在展品及有关物资进口前可以向所在国的商会申请 ATA 单证册。ATA 单证册概是国际通用报关单，也是担保凭证。倘若暂时进境货物逾期停留，中国海关可以向中国国际商会收取税金。在代支税金之后，中国国际商会可以向持册人所在国发证商会取回税金。经国务院批准并由海关总署授权，中国国际贸易促进委员会/中国国际商会为我国 ATA 单证册的

担保协会和出证协会，海关凭中国国际商会签发的 ATA 单证册验放用于国际展览会议的暂准出口货物。