



Factsheet: Import, Export, Customs | China

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Trade between Germany and China remains high with China being Germany's most important trading partner for seven years in a row. As AHK Greater China, we receive a lot of questions on import, export and customs by German companies. Below we compiled the most common questions and our answer to it supporting your success and growth in doing business with China.

General Information

Question: What types of import taxes are there in China?

Answer: There are mainly three types of import-related taxes: import duty, VAT and consumer tax. Certain products and industries might be subject to anti-dumping taxes.

Question: How long does it take to go through Customs declaration?

Answer: For goods imported to China, customs declaration is normally done within 48 hours. For goods exported, it usually takes no more than 1 working day at Shanghai Port.

Question: Where to search for information on duties and taxes of commodities when engaging in import and export activities between China and the EU?

Answer: Every commodity is classified under a 10-digit HS-code. Especially the first 7 digits are almost the same internationally. The following are recommended online data bases for China and Europe:

- “Market Access Data Base” of European commission:
<https://trade.ec.europa.eu/access-to-markets/>
- China-Customs: <http://online.customs.gov.cn>

Tax Exemptions

Question: Will exports from China be levied export taxes?

Answer: When goods are exported, VAT will normally be refunded. The degree of refund depends on its HS-Code. Only a few product categories might be exceptions to the rule, such as scarce natural resources, as well as products that involve heavy environmental pollution or high energy demand during their processing.

Question: Are import taxes for commodities imported through B2C cross-border-trade levied differently than in the case of normal B2B trading?

Answer: Yes.

- For import taxes of commodities through normal **B2B** trading please refer to question 1.
- Commodities that are traded through **B2C** cross-border-trade are exempt from import duties (as one part of the import taxes). Additionally, 70% of the corresponding VAT-rate for the product will be levied for each delivery with a value lower than 5,000 RMB and each person with a total yearly purchasing value of no more than 26,000 RMB. If the values are above these limits, imported commodities will be taxed with VAT equally to **B2B** trading.

Question: Is processing trade import tax-free?

Answer: Yes.

- To learn more on how to apply for processing trade, please refer to: [Application of Manual of Processing Trade](#) (available in Chinese only).

Question: Are temporarily imported articles import tax-free?

Answer: Yes. There are two possibilities for temporary imports:

- The product is declared as a normal temporary imported item and a guarantee deposit in the amount equivalent to import taxes is provided,
- Den eingeführten Waren wird ein Carnet ATA beigefügt. Es wird von den örtlichen IHKs in Deutschland vor der Ausfuhr ausgestellt.

Question: How about spare parts required for major technological equipment?

Answer: Für wichtige Ersatzteile, Komponenten und Rohstoffe, die für wichtige technologische Geräte und Produkte benötigt werden, gelten Zollbefreiungen. Der entsprechende Katalog wird jährlich aktualisiert. Für das Jahr 2022 finden Sie im Folgenden [catalogue](#).



Licenses and Documents

Question: What are the main import licenses which could be required when importing to China?

Answer: Import licenses are mainly the following, but not limited to:

- Automatic import license;
- Import license for dual use items and technologies;
- Inspection and Quarantine license;
- Food and cosmetics registration or permission;
- CCC- license;
- Environmental management Release Notice of toxic chemicals;
- Pesticide import and export registration certificate;
- Import license for endangered species;
- Password products and equipment import license;
- Entry inspection certificate of civil goods;
- license for pharmaceutical imports;
- Solid waste import license etc.

Question: Is it allowed to import all products via B2C cross-border-trade to China?

Answer: Only products listed in the positive list are allowed to be imported via **B2C** cross-border-trade. In this case it is possible to import products with less import tax and without the need for import certification. Please find the lists here: [Import Positive List for Cross-border E-commerce Retail 2019](#) and [Adjusted Import Positive List for Cross-border E-commerce Retail 2022](#) (in Chinese). Products not listed in the positive list must be declared as normal commercial imports. They will not be granted tax deduction or exemption from import certification.

Question: Which documents should be prepared and submitted to Chinese Customs either during or after customs declaration?

Answer: Proforma-invoice, packing list, certificate of place of origin, shipping document, fumigation certificate in case of wooden packaging and import license of special products etc.

Question: Which authority is responsible for issuing certifications-of-origin?

Answer:

- In Germany: The local IHK's
- In China: The local China Customs office or CCPIT – China Council for The Promotion of International Trade



Question: Will China continue to issue GSP (Generalized System of Preferences) certificates of origin for goods exported to the EU?

Answer: No. Since EU member states have removed China from their GSP list, China will no longer issue those certificates for goods exported to the EU.

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