

➤ **Q: What are the dutiable items of import duty on luggage of incoming travelers and personal postal articles? What are the duty rates?**

A: the dutiable items of import duty on luggage incoming travelers and personal postal articles fall into three categories with flat rates:

- a. 50% rate for tobacco and alcohol.
- b. 20% rate for textiles and finished products, video cameras, machines with video camera and player, digital cameras and other electric appliances, cameras, bicycles, watches, clocks and parts and accessories, cosmetics.
- c. 10% rate for books, newspapers, magazines, films exclusively for education, slides show, original tapes, video tapes, gold, silver and their products, foodstuff, beverages, and other articles.

The adjustments to the import tariff rates on luggage of incoming travelers and personal postal articles shall be determined by the tariff and classification committee of the state council.

The general administration of customs shall formulate the classification table of the luggage of incoming travelers and the personal postal articles based on the importation tariff rates table for the luggage of the incoming travelers and the personal postal articles. The customs office responsible for collecting the duty shall classify the dutiable personal articles into categories in line with the classification tables and determine the applicable rates. For the imported articles beyond the table, the customs may put them into the most suitable category on basis of the classification tables.

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