

➤ **Q: Who are the payers of import duty on luggage of incoming travelers an personal postal articles?**

A: The payers of import duty on luggage and postal articles include the incoming travelers and servants on means of conveyance who bring dutiable personal articles, the recipients of imported postal articles and recipients importing taxable personal articles in other ways.

The dutiable personal articles mentioned above do not include automobiles, motor cycles and their auxiliary parts and accessories,. The dutiable automobiles, motorcycles and their auxiliary parts and accessories imported for personal use should be liable to customs duties, vat and consumption tax in accordance with the relevant tax laws and regulations.



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