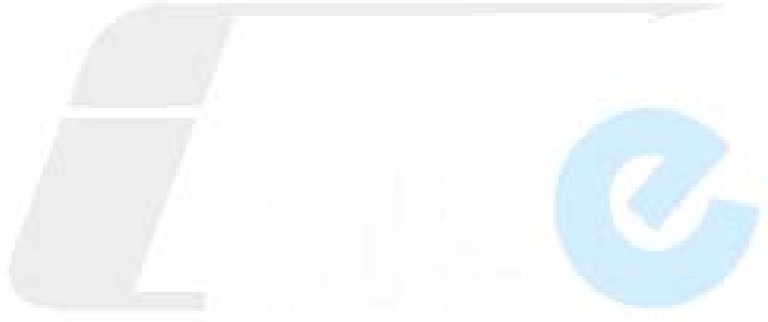


➤ **Q: What is the basic mode for the payment of customs duties? What is the after-payment system?**

A: The basic mode for the payment of customs duties is: the customs accepting the customs declaration calculates the duties payable and then issues the duty memorandum to the duty payers for payment of duties to the customs or the designated bank. After that, the customs shall handle clearance and release formalities.

The after-payment system is a special treatment for some special conditions (easily rotten, urgent, unable to finish the relevant formalities at once) on the basis of the basic mode. The practice is: after taking samples, receiving down-payment or other guaranty from the duty payers, the customs shall handle the release formalities first, and then deal with the duty payment matters.



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**China Business Engine**  
Tel +86 21 52289730  
Fax +86 21 5228-9730

**Website**  
China site : [www.cbize.com](http://www.cbize.com)  
Globe site : [www.cbize.net](http://www.cbize.net)