

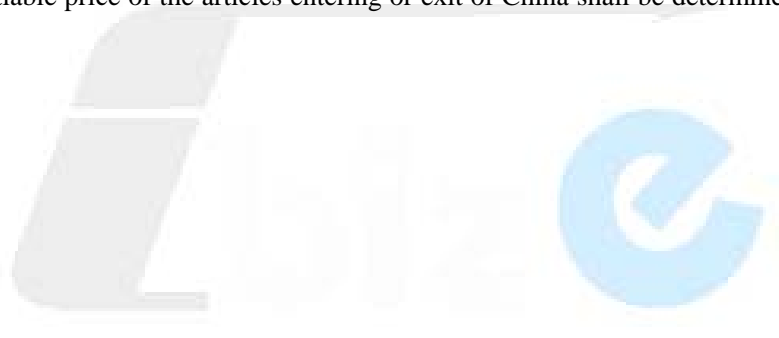
➤ **Q: How to determine the dutiable prices of the imported or exported goods and articles?**

A: The dutiable price for imported goods shall be assessed by the customs on the basis of the transactional price of the goods. Where it is hard to determine the transactional price, the customs shall assess the dutiable price by law.

The dutiable price of importee goods includes the price of the goods, the freight on transportation of the goods to the entry point of China but before unloading and the related expenses and insurance premiums.

The dutiable price of the exported goods includes the price of the goods, the freight on transportation of the goods to the exit point of China but before unloading and the related expenses and insurance premiums. The export duty contained, however, may be deducted.

The dutiable price of the articles entering or exit of China shall be determined by the customs by law.



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