

➤ **Q: What are the rules concerning the application of tariff rates?**

A: The basic rules concerning the application of tariff rates are as follows:

- a. The customs duties should be paid on imports or exports at the tariff rates in force on the date of declaration by the consignees or consignors or their agents.
- b. Imports which have been granted permission by the customs to be declared before their arrival, shall be charged import duties at the tariff rates in force on the date of entry of the means of conveyance in connection therewith.
- c. The repayment or refund of customs duties shall be handled according to the tariff rates in force on the date of the original declaration of imports or exports, except the following circumstances:
 - For imported goods exempt or whose duty reduced upon approval which are later transferred or sold upon approval by the customs due to situation change, the duties to be repaid shall be computed at the rate in force on the date of importation of the goods.
 - For imported goods such as processing trade imported raw materials and parts of bone nature which are sold at local market upon approval, the duties payable shall be computed at the rate in force on the date of applying to the customs for local sale, for any local sales without approval, duties should be paid at the rate in force on the date of detection by the customs.
 - For temporary imports converting into normal imports, the duty to be repaid shall be calculated at the rate in force on the date sales without approval, duties should be paid at the rate in force on the date of detection by the customs
 - For temporary imports converting into normal imports, the duty to be repaid shall be calculated at the rate in force on the date of conversion of the goods into normal imports
 - For leased imports whose rental is paid in installments, the installment payment of duties shall be computed at the rate in force on the date of importation of the goods.
 - For imports on which duties are deferred, the later payment of duties, no matter of lump-sum payment or payments in installments, should all be computed at the same rate in force on the date of importation of the goods.
 - For smuggled imports detected, the duties to be repaid should be computed at the rate in force on the date of detection.
 - For duties to be repaid due to classification alteration, examination of dutiable prices or other errors in work, the amount of duties should be paid at the rate in force on the original levying date.

The copyright and/or other intellectual property rights of China Business Engine including related text, images, charts, sound, animation, and videos, and their arrangement on the China Business Engine website, are protected by copyright and other protective laws.