



Please refer to below dutiable items list for reference on import duty assessment

DUTIABLE ITEM	CUSTOMS ASSESSED VALUE	DUTYRATE
Piano		
-Upright Piano	RMB 15000	10%
-Electronic Piano	RMB 5000	10%
-Others	Per declaration	10%
Furniture		
-Small pieces (L*W*H all less than 70cm)		
-Solid wooden furniture	Per declaration	10%
-Others	RMB 100 / piece	10%
-Big pieces (L*W*H all bigger than 70cm)		
-Solid wooden furniture	Per declaration	10%
-Metal furniture	RMB 500 / piece	10%
-Cane & bamboo furniture	RMB 600 / piece	10%
-Plastic furniture	RMB 200 / piece	10%
-Glass furniture	RMB 500 / piece	10%
-Laminated furniture	Per declaration	10%
-- Soft furniture	Per declaration	
-Leather furniture	RMB 1000 / piece	10%
--Others	RMB 500 / piece	10%
Lamp	Per declaration	20%
Electric Typewriter	RMB 2000	10%
Telephone		
-Telephone	RMB 200	10%
-Mobile Phone	RMB 1500	10%
-Fax Machine	RMB 1000	10%
-Video telephone	RMB 1000	10%
-Accessories	RMB 200	10%
-Others	Per declaration	10%
Normal Colour TV		
-29 inch & Under	RMB 1000	20%
-Over 29 inch	RMB 2000	20%
- Accessories	RMB 50	20%
LCD TV		



-20 inch & under	RMB 1500	20%
-21-32inch	RMB 5000	20%
-33-42inch	RMB 12000	20%
-43 inch & over	Per declaration	20%
Plasma TV		
-32 inch & under	RMB 4000	20%
-33-42inch	RMB 8000	20%
-43 inch & over	Per declaration	20%
Fridge / Freezer		
100 litres & under	RMB 1000	20%
101-200 litres	RMB 2000	20%
201-250 litres	RMB 3000	20%
251-300 litres	RMB 5000	20%
301-400 litres	RMB 10000	20%
401-500 litres	RMB 15000	20%
Over 500 litres	RMB 20000	20%
Washing Machine		
-Top-loading	RMB 1000	20%
- Front-loading	RMB 2000	20%
-Others	Per declaration	20%
-Dryer	RMB 800	20%
-Auto with Built-in Dryer	RMB 3000	20%
Stereo & accessories		
Radio	RMB 200	20%
Recorder	RMB 200	20%
MP 3	RMB 100	20%
MP 4		
-Monitor 2 inch & under	RMB 500	20%
-Monitor over 2 inch	RMB 1000	20%
-Others	Per declaration	20%
HI FI System (1 set including 1 CD/DVD player, 1 amplifier and 2 speakers)	RMB 3000	20%
Mini-HIFI (1 set)	RMB 1000	20%
LP Player	RMB 500	20%
CD Player	RMB 500	20%
Video Player (VCR)	RMB 800	20%
LD, VCD, DVD Player	RMB 500	20%
Portable DVD/VCD player	RMB 800	20%

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MW Beteiligungs GmbH HRB 76533



Amplifier	RMB 800	20%
Speaker (1 pcs)	RMB 1000	20%
Others	Per declaration	20%
VCD, DVD, Video Tape	RMB 50 (under 100pcs free)	20%
LD, CD, Cassette Tape	RMB 50 (under 100pcs free)	20%
Others	Per declaration	20%
Air Conditioner		
-1 hp & under	RMB 1000	20%
-Over 1 hp & under 2 hp	RMB 2000	20%
-2 hp	RMB 3000	20%
-Under 3 hp	RMB 3000	20%
--3hp & over	RMB 5000	20%
-Others	Per declaration	20%
Computer & accessories		
Note Book (Computer)	RMB 5000	20%
CPU	RMB 2000	20%
CRT Monitor		
-under 17"	RMB 500	20%
-17" & over	RMB 800	20%
LCD Monitor		
-under 19"	RMB 1000	20%
-19"	RMB 2000	20%
-Over 19"	Per declaration	20%
Plasma Monitor	Per Declaration	20%
PC Part (Hardware)		
-Mouse	RMB 50	20%
-Keyboard	RMB 80	20%
-Speaker (2 pcs)	RMB 150	20%
-Motherboard	RMB 500	20%
-CPU	RMB 500	20%
-Function block	RMB 300	20%
-Drives		
-CD	RMB 100	20%
--DVD	RMB 250	20%
-EMS memory		
--512 M & under	RMB 300	20%
--1 G	RMB 600	20%
-Over 2 G	RMB 1800	20%



--Hard Drive		
--200 G & under	RMB 500	20%
--Over 200 G	Per declaration	20%
-Flash Disk	RMB 100	20%
Scanner	RMB 1000	20%
Laser Printer		
-Black & white	RMB 1000	20%
-Colour	RMB 3000	20%
Stylus printer	RMB 1000	20%
Jet Printer	RMB 500	20%
Projector	RMB 15000	20%
Camera(*)		
-Digital Camera	RMB 2000	20%
-Others	Per declaration	20%
Bicycle (**)	RMB 500	20%
Cosmetic		
Perfume	RMB 100 / bottle	50%
Cleansing Products		
-Face pack / mask	RMB 20 / piece	50%
-Others	Per declaration	50%
Face care products		
-Eye cream	RMB 100 / bottle or piece	50%
-Day & night cream & Emulsion	RMB 100 / bottle or piece	50%
-essence	RMB 150 / bottle or piece	50%
-lip balm	RMB 20 / piece	50%
-Others	Per declaration	50%
Make up		
-foundation	RMB 100 / bottle or piece	50%
-mascara	RMB 50 / bottle or piece	50%
-nail polish	RMB 20 / bottle	50%
-lipstick	RMB 50 / piece	50%
-others	Per declaration	50%
Golf Clubs (***)		
- Club	RMB 800	30%



- Ball	RMB 30	30%
Digital Video Camera		
-Under 2 mega pixel	RMB 5000	20%
-2 mega pixel & Over	RMB 10000	20%
Tobacco		
Cigarette	RMB 0.5 / piece	50%
Cigar	RMB 10 / piece	50%
Others	Per declaration	50%
Food & Drink		
Food		
-Aquatic product		
-Fin	RMB 3000 / Kg	10%
-Dry abalone	RMB 5000 / Kg	10%
-Fresh abalone	RMB 1000 / Kg	10%
-Trepang , Seahorse	RMB 1500 / Kg	10%
-Others	Per declaration	10%
- Chinese Health food	Per declaration	10%
- Milk powder	RMB 200 / Kg	10%
- Spice	RMB 200 / Kg	10%
-Others		
-Healthcare food	Per declaration	10%
-Others	Per declaration	10%
Drink		
-Tea	RMB 200 / Kg	10%
-Coffee	RMB 200 / Kg	10%
-Healthcare drink	Per declaration	10%
-Others	Per declaration	10%
Alcohol		
-Beer	RMB 5 / bottle (no more than 750ml)	50%
-Wine (Under 12% Alcohol per vol)	RMB 100 / bottle (no more than 750ml)	50%
-Wine (Over & 12% Alcohol per vol)	RMB 200 / bottle (no more than 750ml)	50%
-Others	Per declaration / bottle (no more than 750ml)	50%



Distilled alcohol (liquor)		
-Brandy	RMB 500 / bottle (no more than 750ml)	50%
-Whisky	RMB 500 / bottle (no more than 750ml)	50%
-Others	Per declaration / bottle (no more than 750ml)	50%
-Medicinal alcohol	RMB 200 / bottle (no more than 750ml)	50%
-Others	Per declaration	50%

(*) Subject to customs' discretion, may be imported duty-free (first / one-time only).

(**) A reasonable quantity may be brought in duty-free.

Customs do not take the age of the items into consideration.

Please note that the final assessment of duties / taxes is subject to customs' discretion