

Report No: Report Date: 21-Jun-15

China Tariff & Landed Cost Calculation Report

I. Goods HS Classification:

| HS item | HS code | Definition & Description | |
|----------------|-------------|---|--|
| Search Keyword | | Skin care cream | |
| Sections | 6 | PRODUCTS OF THE CHEMICAL OF ALLIED INDUSTRIES | |
| Chapter | 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations | |
| Heading | 3304 | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations: | |
| Articles | 33049900.10 | Preparations for the care of the skin, including sunscreen or sun tan preparation other than medicaments | |

II. Export and import Country:

| | Country of Origin : | USA | Import Country: | China |
|--|---------------------|-----|-----------------|-------|
|--|---------------------|-----|-----------------|-------|

III. Applicable Tariff Rate:

| Import Tariff | Rate % | Applicable | Import Tariff | Rate % | Applicable |
|-------------------|--------|--------------|-------------------|--------|------------|
| Gen Duty | 20% | X | MFN Duty | 10% | X |
| 2016 Interim Duty | 2% | \checkmark | Conventional Duty | 3% | X |
| Consumption Tax | 0% | \checkmark | VAT | 17% | √ |

IV. Goods CIF Value (USD)

| Unit Price: | \$9.00 | Unit of measurement: | PCS |
|------------------|----------|--------------------------------|--------------------------------|
| Goods quantity: | 1,000 | Goods FOB value: | \$10,000 |
| Freight cost | \$100 | Insurance cost | \$100 |
| Goods CIF value: | \$10,200 | This is the amount that custon | ns values your import to china |

V. China Customs Tariff & Land Cost Calculate Result:

| Customs Duty: | \$204.00 | Custom Duty=CIF * Duty Rate% |
|-------------------------|-------------|--|
| Consumption Tax: | \$0.00 | Consumption Tax= [(CIF + Customs Duty) /(1-Consumption Tax Rat%)] * Consumption Tax Rate% |
| VAT: | \$1,769.68 | VAT=(CIF+Duty+Consumption Tax) * VAT Rate% |
| Total duty & taxes due: | \$1,972.68 | This is the amount that needs to be paid to customs. |
| Total landed cost: | \$12,172.68 | This is not include the CIQ inspection & quarantine cost and Port Dock cost. |

Important Notice: All the information, data and documents above are only for reference. We promises to collect and edit them in due care but not be liable for their correctness and accuracy. In case of any discrepancy, authorities official versions and interpretations shall prevail.