

Voluntary Report – Voluntary - Public Distribution

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Report Name: Duty Free Border Trade Allowances Tightened

Country: China - People's Republic of

Post: Beijing

Report Category: Agricultural Situation, Agriculture in the Economy, Policy and Program Announcements

Prepared By: FAS China Staff

Approved By: Adam Branson

Report Highlights:

On April 8, 2024, People's Republic of China (PRC) authorities updated the list of commodities, which includes 13 food and agricultural products, that are subject to import tariffs or limitations in border trade across foreign ports of entry with multiple Chinese provinces. According to the Ministry of Finance (MOF) issued notice, border residents may import a certain amount of duty-free food grains, vegetable oil, sugar, and cotton each year. Compared to the list published in 2010, the duty-free quotas have been reduced. This report contains an unofficial translation of the MOF notice and a table of food and agricultural products subject to import limitations in border trade.

Executive Summary:

On April 8, 2024, the Ministry of Finance published *the Notice on the List of Import and Export Commodities not Eligible for Tariff Exemption in Mutual Trade between Border Residents* ([link](#)), which took immediate effect. The list of import commodities contains 13 food and agricultural products that are subject to border trade import limitations. The MOF notice suggests that border residents are allowed to import or bring into the PRC a limited amount of duty-free food and agricultural products each year. The notice is from finance departments and tax bureaus of provinces that have a land border with foreign countries.

These products are allowed to enter China duty free - provided that volumes are within a limited quantity. The entry of these products is not governed by a bilateral or regional free trade agreement. Compared to the list of import commodities published in 2010, the updated list has significantly reduced the volume that border residents can import without paying import duties. For example, one individual in a border area could previously import up to 50 kilograms per day of duty-free wheat, the quota has now been reduced to a cumulative volume of 100 kilograms per year (see Table 1). In addition, the scope of some import commodities, such as sugar and alcoholic beverages, have been expanded to cover more tariff lines.

BEGIN TRANSLATION

Notice on the List of Import and Export Commodities not Eligible for Tariff Exemption in Mutual Trade between Border Residents

Caiguanshui No. 7 (2024)

April 8, 2024

The provincial (autonomous regional) finance departments of Inner Mongolia, Liaoning, Jilin, Heilongjiang, Guangxi, Yunnan, Tibet, and Xinjiang, Financial Bureau of Xinjiang Production and Construction Corps, the provincial (autonomous regional) taxation bureaus under the State Administration of Taxation in Inner Mongolia, Liaoning, Jilin, Heilongjiang, Guangxi, Yunnan, Tibet, and Xinjiang, and the customs offices in Hohhot, Manzhouli, Dalian, Changchun, Harbin, Nanning, Kunming, Lhasa, and Urumqi:

To improve border trade support policies and optimize the policy environment for the diversified development of border trade, we hereby notify you of the following issues regarding the list of non-duty-free import and export commodities in border trade:

1. List of import commodities not eligible for tariff exemption in mutual trade between border residents.

Except for the commodities listed in the "Negative List of Import Commodities for Mutual Trade between Border Residents", border residents can import commodities through mutual trade. Please refer to the attached list of import commodities not eligible for tariff exemption in border trade. The duty-free import quota in border trade between residents is calculated and applied on individual basis.

2. List of export commodities not eligible for tariff exemption in mutual trade between border residents

Except for commodities that are prohibited by the country from export and cannot be exported duty-free through border trade, commodities subject to export tariffs and those for which export rebates have been cancelled will be included in the list of export commodities not eligible for tariff exemption in mutual trade between border residents.

3. Other related issues

The Ministry of Finance will work with relevant departments to dynamically adjust the list of import and export commodities that are not eligible for tariff exemption in the border trade in a timely manner based on the actual development.

This notice shall be implemented upon issuance. Meanwhile, the "Notice of the Ministry of Finance, the General Administration of Customs, and the State Administration of Taxation on the List of Import and Export Commodities not Eligible for Tariff Exemption in Mutual Trade between Border Residents" (Caishui No. 18 [2010]) shall be abolished.

It is hereby notified.

Ministry of Finance, the General Administration of Customs of China, the General Administration of Taxation

END TRANSLATION

[List of Import Commodities not Eligible for Tariff Exemption in Mutual Trade between Border Residents](#)

Table 1: List of Import Commodities not Eligible for Tariff Exemption in Mutual Trade between Border Residents (limited to agricultural and food products)j

Serial No.	Commodity¹	Tariff line²	Duty free quota after April 8, 2024	Duty free quota until April 8, 2024
1	Wheat	10011100	Duty free up to 100 kilograms per person per year	Duty free up to 50 kilograms per person per day
		10011900		
		10019100		
		10019900		
		11010000		
		11031100		
		11032010		
2	Corn	10051000	Duty free up to 200 kilograms per person per year	Duty free up to 50 kilograms per person per day
		10059000		
		11022000		
		11031300		
		11042300		
3	Paddy and rice	10061021	Duty free up to 100 kilograms per person per year	Duty free up to 50 kilograms per person per day
		10061029		
		10061081		
		10061089		
		10062020		
		10062080		
		10063020		
		10063080		
		10064020		
		10064080		
		11029021		
		11029029		
		11031931		
11031939				
4	Soybean oil	15071000	Duty free up to 15 kilograms per person per year	Duty free up to 5 kilograms per person per day
		15079000		
5	Palm oil	15111000	Duty free up to 10 kilograms per person per year	Duty free up to 5 kilograms per person per day
		15119010		
		15119090		
6	Rapeseed oil and mustard oil	15141100	Duty free up to 10 kilograms per person per year	Duty free up to 5 kilograms per person per day
		15141900		
		15149110		
		15149190		
		15149900		
7	Sugar, syrups and sugary premixes	All tariff lines under HS1701	Duty free up to 25 kilograms per	Duty free up to 1 kilogram per person per day

		and 1702	person per year	
		21069061		
		21069062		
8	Cocoa powder and food containing cocoa	18061000	(FAS China Comment: No change)	(FAS China Comment: Product included in the list of commodities though not eligible for duty free quota)
		18062000		
		18069000		
9	Alcoholic products	21069020	(FAS China Comment: No change)	(FAS China Comment: Product included in the list of commodities though not eligible for duty free quota)
		All tariff lines under HS2203 to 2208		
		Ex33021090 ³ (Mixed spices and products dedicated to food and beverages, with alcohol content in volume of 0.5% or above)		
10	Tobacco and tobacco substitute products, products that are not smoked by combustion (including electronic cigarette cartridges); other nicotine-containing products for human body to ingest nicotine	All tariff lines under HS2401, 2402, and 2404	(FAS China Comment: No change)	(FAS China Comment: Product included in the list of commodities though not eligible for duty free quota)
11	Wool	51011100	(FAS China Comment: No change)	(FAS China Comment: Product included in the list of commodities though not eligible for duty free quota)
		51011900		
		51012100		
		51012900		
		51013000		
		51031010		
12	Wool tops	51051000	(FAS China Comment: No change)	(FAS China Comment: Product included in the list of commodities though not eligible for duty free quota)
		51052100		
		51052900		
13	Cotton	52010000	Duty free up to 10 kilograms per person per year	Duty free up to 5 kilograms per person per day
		52030000		

Note:

1. Commodity names are for reference only. The specific product scope shall be subject to the scope specified under the corresponding tariff lines in the “Import and Export Tariffs of the People’s Republic of China (2024)”.
2. Tariff lines refer to those in the “Import and Export Tariffs of the People’s Republic of China (2024)”.
3. “Ex” indicates that the imported commodity shall be within the scope of the tariff line but shall follow the specific product description.

Attachments:

No Attachments.