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Report Name: Using the Crossborder Ecommerce Channel to Increase US Food Imports to China

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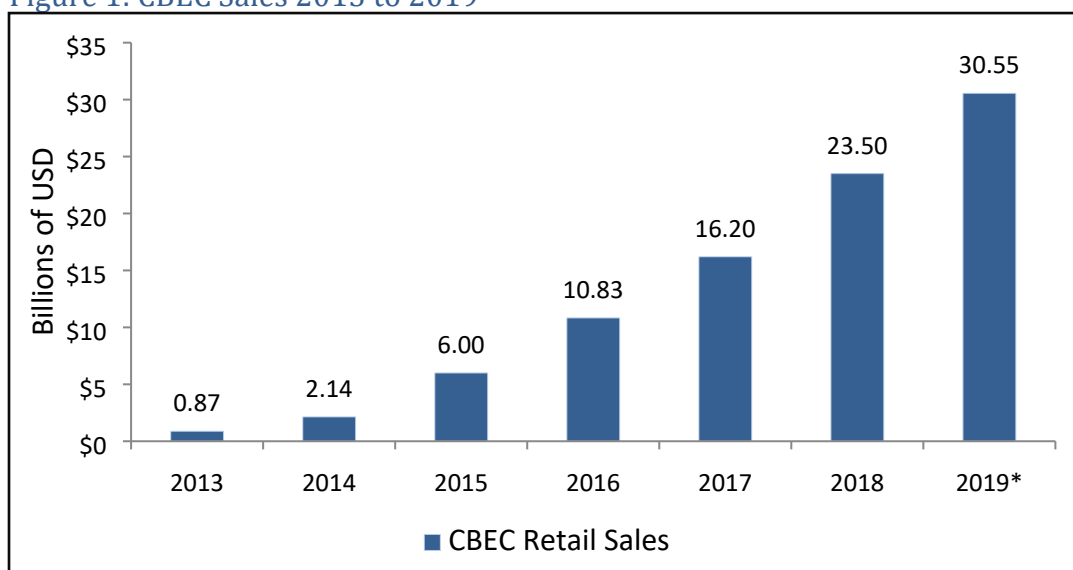
Report Highlights:

Cross-border e-commerce (CBEC) provides U.S. exporters with a growing retail channel to reach Chinese consumers. Products sold through CBEC enjoy no import tariffs and reduced value added taxes compared to traditionally imported products. Due to preferential tax and import policies, imports have grown from just \$800 million to an estimated \$30 billion in only six years. To utilize this relatively new retail channel, U.S. exporters should first confirm that their products are eligible to be sold through CBEC and consider working with a Chinese e-commerce company who specializes in selling to consumers through CBEC. This report describes CBEC, answers frequently asked questions, and provides recommendations for U.S. food and agricultural exporters interested in selling products directly to consumers through CBEC.

Background

CBEC is a special government program that waives import tariffs and streamlines the customs clearance process for specific consumer-oriented products. Unlike regular e-commerce sales of imported products, CBEC's special provisions only govern direct Chinese domestic consumer purchases of imported goods from overseas via third party platforms. The goods must be transported into the country through specially designed bonded zones, and the transaction (i.e., payment and logistics information) must be able to be checked by customs authorities. Due to Chinese consumer interest in directly purchasing consumer-oriented imports, CBEC sales have grown rapidly since 2013 (Figure 1). Industry contacts estimate that CBEC sales will continue as the government formalizes supportive policies within this retail channel.

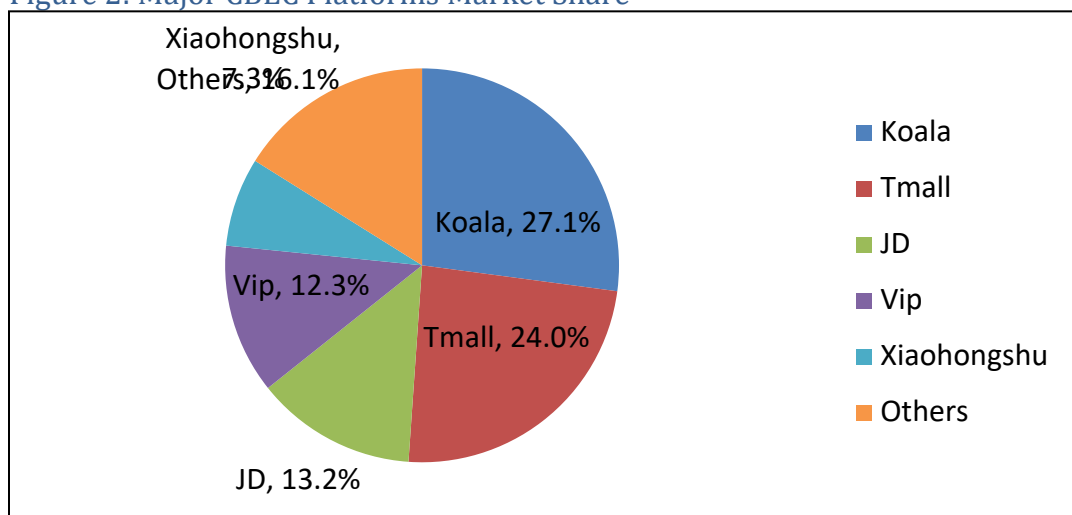
Figure 1: CBEC Sales 2013 to 2019



* 2019 estimate by USDA/FAS China

CBEC platforms (i.e., websites) consist of both smaller specialized companies (i.e., vertical platforms) who exclusively use CBEC to sell to consumers, and large e-commerce companies (i.e., integrated platforms) that use CBEC as just one part of their business. Among CBEC platforms, Koala takes the largest market share with more than 27 percent, followed by Tmall at 24 percent. JD and VIP each have a market share of more than 10 percent. The remainder of the market is shared by many smaller specialized platforms (Figure 2).

Figure 2: Major CBEC Platforms Market Share



Which Products Can be Sold on CBEC?

Some companies exclusively sell products through CBEC while large e-commerce platforms, such as JD and VIP, have a designated website just for CBEC sales. These pages are separated from the larger e-commerce sales platform, so customers are aware they are making purchases through this special government program.

Health, nutritional, and beauty products, baby formula, baby food, pet food, and snacks are the most popular CBEC products. Only products on the positive list can be sold through CBEC. The positive list has been updated three times since 2016, each time to include more products. Health, beauty, and infant nutrition products were originally the most popular products sold, however sales of consumer-oriented food are now growing. The most recent positive list includes an expansive array of consumer-oriented food products (Table 1). The official list was published in November 2018 and went into force on January 1, 2019. The official government list can be found [here in Chinese](#), and a full English translation can be found in the appendix of this report.

Table 1: Summary of Food and Agricultural Products in the Positive List

Categories	Product Examples
Packaged foods	Many included such as dried nuts and fruits, chocolate, candy, pastry and bread, edible oil, sauces, honey and honey products, canned food, and beverages.
Dairy and poultry products	Yogurt, cheese, whey, cream, butter, and eggs.
Infant food	Some infant formula milk powder and packaged baby foods.
Alcohol	Wine, sparkling wine, and beer.

Meat	Some dried, smoked, salted pork and beef products.
Seafood	Some fresh, cold, live, pickled, frozen, salted, and dried crabs, lobsters, oysters, mussels, strombus, molluscs, and sea cucumbers.
Fruits	Fresh figs, avocados, guavas, mangos, mangosteens, oranges, grapefruits, lemons, limes, other citrus products, grapes, apples, cherries, plums, and cranberries.

While the positive list now includes many products needing refrigeration, exporters are cautioned that most CBEC zones do not have cold chain capabilities to keep fruits, meats, seafood, and other products fresh. Industry contacts report that many zones are planning to expand cold chain capabilities in the future, however most facilities cannot yet provide this service.

How is CBEC Different from Traditional Trade?

Compared to traditionally imported products, those brought in through CBEC enjoy preferential policies on tax, labeling, and clearance procedures (Table 2). Products coming in through CBEC are meant to be sold directly to consumers while traditionally traded products are brought in bulk containers and then distributed to retailers.

Table 2. Comparison between CBEC and Traditional Trade

Factor	CBEC	Traditional Trade
Taxes	Zero tariff. VAT ¹ and consumption tax ² is 70% the normal rate	Standard tariff, VAT, and consumption tax applied.
Labeling	Original packaging and labeling can be used.	Package must be changed if it does not meet Chinese standards. Chinese (Mandarin) labels must be used on the package.
Import Clearance Procedures	Due to CBEC trade being limited to certain product categories, products are generally cleared within one to two days. Customs officials may use discretion to clear products with less than complete documentation.	Ingredients must meet all product registration, facility registration, and health/quarantine certification requirements. Incomplete documentation may significantly delay clearance.

¹ For example, if the VAT is 16 percent, the CBEC special VAT rate would be 16%*70% = 11.2%.

² For most food and agricultural products, there is no consumption tax.

Arriving Ports	37 approved pilot ports of entry.	All sea and inland ports in mainland China.
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Because CBEC is a government pilot program, imports can only be stored in one of 37 pilot zones usually located near airports or coastal ports of entry. The first group of pilot zones were approved in 2016, and included Tianjin, Shanghai, Hangzhou, Ningbo, Zhengzhou, Guangzhou, Shenzhen, Chongqing, Fuzhou, and Pingtan. In 2018, the second group were approved, and included Hefei, Chengdu, Dalian, Qingdao, and Suzhou. In 2019, the third group included many smaller second-tier cities in Northwest and Northeast China. This latest list included Beijing, Tangshan, Hohhot, Shenyang, Changchun, Harbin, Nanjing, Wuxi, Yiwu, Xiamen, Nanchang, Weihai, Wuhan, Changsha, Zhuhai, Dongguan, Nanning, Haikou, Guiyang, Kunming, Xi'an, and Lanzhou.

According to industry contacts, pilot zones in Zhengzhou, Tianjin, Hangzhou, and Ningbo appear to provide the most professional experience for importers. Contacts note that these four were in the first group approved for CBEC trade, and thus have an early mover advantage compared to those approved in 2018 and 2019.

Is there a limit on CBEC consumption?

CBEC was created to meet Chinese consumer demand (i.e., personal use) for imported products. The government sets a ceiling to prevent companies or individuals from taking undue advantage of CBEC's tax policies. According to the latest policy, single orders must be under 5,000 RMB (about \$700) and the total annual order per person cannot exceed 26,000 RMB (about \$3750). Orders over this limit will not be allowed by the platform, or they will incur normal tax and tariff rates. CBEC companies share sales data in real time with the General Administration of Customs of China (GACC) to ensure consumers do not pass the sales limit.

How do products enter China through CBEC?

CBEC platforms import products through two methods: to consumers directly from the exporting countries, or indirectly to consumers after being stored in Chinese warehouses. The industry refers to the direct to consumer model as "Business to Consumer" (B-2-C), and the wholesale model as "Business to Business to Consumer" (B-2-B-2-C).

Under the direct to consumer (B-2-C) mode, products are ordered online by a consumer in China, and then fulfilled and shipped directly from an overseas warehouse. This warehouse is controlled by the CBEC company in the foreign country. The products are sent immediately to the consumer through parcel post. CBEC platforms have overseas staff to source products. Direct to consumer orders are more expensive (on a per order basis due to high shipping costs) and they take longer to arrive to the consumer, however CBEC companies prefer this mode since they carry lower levels of inventory than first having to ship in bulk to a Chinese warehouse.

Under the wholesale model, or “Business to Business to Consumer” (B-2-B-2-C), the imported products are first imported in bulk by CBEC companies and stored in warehouses. Customers order online, and parcels are shipped from the Chinese bonded warehouse to the consumer. B-2-B-2-C is larger volume, and more profitable for the platforms. It also takes less time for the product to reach the consumer, which is very important for e-commerce sales. However, industry contacts report that stock is much harder to manage, since the company must make an initial decision to buy large volumes of a product, which may ultimately not sell well. Most CBEC companies are now combining the advantages of the direct to consumer and warehouse modes. They do this by first selling directly to consumers from the exporting country for new or trendy products. The company can test consumer interest without purchasing in large volumes. When that product sells well, the company can then import larger volumes into the bonded warehouses in China to capture more sales and greater profits.

Figure 3: Direct to Consumer Model (B-2-C)

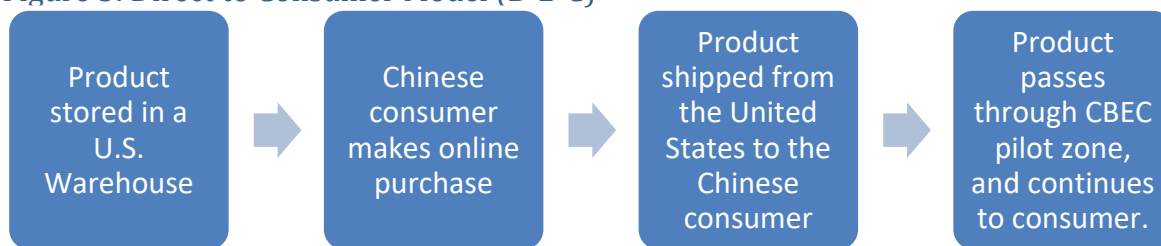
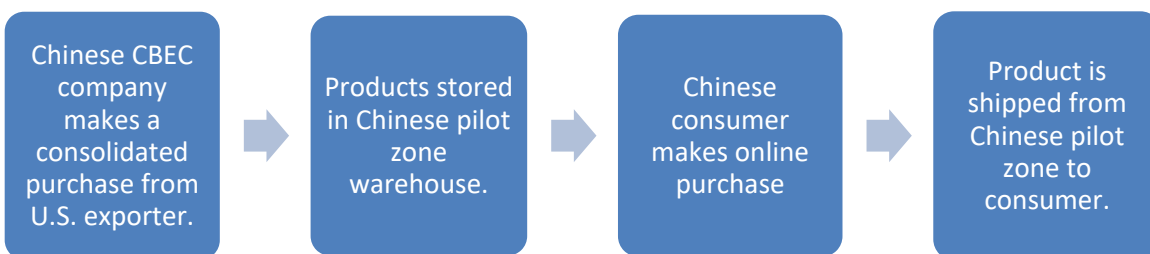


Figure 4: Business to Business to Consumer or Wholesale Model (B-2-B-2-C)



CBEC is expanding to inland ports

Compared to major sea ports, CBEC is expected to grow relatively faster within inland pilot zones. While major seaports, such as Tianjin, Shanghai, and Qingdao, focus on high volume imports of automobiles, agricultural commodities, and raw materials, inland ports in smaller cities have seized on CBEC to increase trade and economic growth. Industry contacts report that local governments have spared no expense to facilitate CBEC trade within their pilot zones. In Zhengzhou, GACC placed one of their offices inside a bonded zone. The office operates 24 hours a day, seven days a week, and is dedicated solely to clearing CBEC trade.

CBEC consumers seek authentically foreign products

CBEC is mainly used to meet urban upper-middle-class demand for high quality imported foods, cosmetics, luxury items, and baby products. As Chinese citizens increasingly travel and study abroad, many have become disappointed to learn that well respected international brands occasionally reformulate products which are then sold in China. Before CBEC was formalized, citizens acquired authentic products through an informal overseas surrogate shopping system known as *Daigou* (代购) whereby individuals take orders from a small number of acquaintances or customers, travel internationally to make the purchases, and then return to China with the products in their baggage to avoid customs duties. CBEC is an attempt by the government to reduce this informal method of acquiring foreign goods in favor of a process that can be better regulated. CBEC buyers typically are looking for authentic imported products that have not been reformulated or repackaged for sale in the China market.

Most CBEC companies have purchasing agents who live abroad, and are tasked with finding out which products and brands are actually used, trusted, and valued by local citizens. VIP.com has purchasers and warehouses in the United States, seven European countries, Australia, Hong Kong, and Japan. Industry contacts report that purchasing staff tend to rely on informal methods for selecting which products would sell well in China. Many ask foreign friends to advise them on what products are authentic or visit grocery stores to get a sense of which products are popular and trusted.

Government policies support CBEC

The government implemented the first CBEC policies with little publicity. Industry contacts believe they were unsure whether e-commerce businesses would utilize this new sales channel. CBEC company contacts are now more confident that the government will allow this model to continue, since it lowers the prices of imported products for Chinese citizens and has allowed authorities to experiment with new private sector-led clearance and import procedures. Industry confidence increased further after the government passed the E-commerce Law in 2018, which formalized many local or regional e-commerce regulations into law. Contacts report that Customs officials in pilot zones apply food safety standards slightly differently. This may be due in part to the government's desire to allow private sector experimentation with different customs clearance and import procedures. Customs clearance officials appear to have more discretion to clear products when documentation is less than fully complete and accurate. For example, if a food or beauty product does not align completely with Chinese standards, but it has met the exporting country's standards, then the authorities might be more likely clear it. However, for food safety sensitive products, such as baby formula, products must strictly adhere to Chinese food safety standards and regulations.

The Chinese government passed the E-commerce Law in August, 2018 which went into force on January 1, 2019. More information about the law can be found in the [GAIN Report: China Passes E-Commerce Law](#). The purpose of this law was to further regulate CBEC platforms, enhance protection of

intellectual rights, and protect consumer rights and personal information. It covers various aspects, including e-commerce company registration and licensing, counterfeiting, taxation, and dispute resolution. The law is expected to steer more sales to well-recognized platforms due to stringent company registration rules, data protection, and guidelines against third-party operation of warehousing and logistics. The law states that e-commerce companies must now bear joint responsibility should vendors sell fake products or otherwise violate consumer rights on its platform. Some platforms have already stopped using third-party warehousing and logistics.

Recommendations for U.S. Exporters

Take Advantage of Tariff Exemptions with CBEC. Many U.S. food products have great brand recognition and are sought after by Chinese consumers, however additional tariffs levied on U.S. products have made them considerably more expensive than competitors. CBEC can level the playing field for U.S. food exports by not only waiving tariffs, but also lowering the VAT to 70 percent of what would normally be charged (e.g., 16 percent becomes 11.2 percent). Contacts report U.S.-China trade tensions have had no influence on CBEC import sales, and that Customs officials continue to randomly inspect products for safety.

Keep Up to date with CBEC Policy Changes. Industry contacts expect the government to continue to modify CBEC policies. Recent changes have increased purchasing limits for consumers, and sought to institutionalize and standardize CBEC policies across the pilot zones. Due to the decentralized and experiential nature of CBEC, policy changes may not be well publicized. Some changes may only apply to specific pilot zones. Exporters should monitor GACC's [English website](#) for CBEC policy announcements. GACC is responsible for regulating CBEC. Another resource is the private sector China E-commerce Research Center, which [has a specialized section devoted to CBEC policy announcements](#) (in Chinese).

Shop Around for CBEC Partners. Though CBEC companies are in competition with each other, they are most concerned about missing out on sought after products. U.S. exporters should speak to as many CBEC companies as is feasible in order to get an idea of the platform's sales plan for food products, where and to whom they market, and their overall sales philosophy. Choose the best partners to begin trial orders, but do not hesitate to work with more than one platform, since exporters may be able to receive more favorable terms if they are working with several companies at once.

Plan for Success but Begin Cautiously. Though the E-commerce Law formalizes many CBEC procedures, it still only provides general rules. U.S. exporters should expect different implementation practices in different pilot zones and with different partners. Exporters are encouraged to start small and expect to meet some roadblocks at first. Policies and procedures might change with little to no notice. Additionally, be cautious of platforms who ask the U.S. exporter to bear an undue portion of risk. Finally, while CBEC pilot zones are designated by the central government, each have been able to

operate relatively independently according to local and provincial authorities. Currently the pilot zones in Zhengzhou, Tianjin, Hangzhou, and Ningbo appear to provide the most professional experience for importers, however this may change as more pilot zones ramp up their services.

For more information about this report and CBEC in North China, please contact:

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This office covers Beijing and Tianjin; Hebei, Henan, Shanxi, Shaanxi, Qinghai, and Gansu Provinces; Ningxia, Xinjiang, and Inner Mongolia Autonomous Regions.

Appendix

Update to Positive List of Cross-border Ecommerce Retail Imports

On November 20, 2018, the Ministry of Finance announced a new CBEC positive list, which replaced the two previous lists and entered into force on January 1, 2019. The new complete list includes 1321 products. This unofficial translation contains the 377 food and agricultural products on the positive list.

– BEGIN UNOFFICIAL TRANSLATION –

List of Cross-border E-commerce Retail Imports (Updated 2018)

S/N	HS Code	Description of Commodity	Notes
1	02101900	Other meat of swine, dried, smoked or salted	Only for bonded e-commerce commodities
2	02102000	Meat of cattle, dried, smoked or salted	Only for bonded e-commerce commodities
3	03061200	Lobsters (Homarus spp.)	Only for bonded e-commerce commodities
4	03061490	Other frozen crabs	Only for bonded e-commerce commodities
5	03061619	Other cold-water shrimps, frozen	Only for bonded e-commerce commodities

6	03063290	Other lobsters (<i>Homarus</i> spp.), live, fresh or chilled	Only for bonded e-commerce commodities
7	03063399	Other crabs, live, fresh or chilled	Only for bonded e-commerce commodities
8	03069200	Lobsters, dried, smoked or salted	Only for bonded e-commerce commodities
9	03069390	Other crabs, dried, smoked or salted	Only for bonded e-commerce commodities
10	03071190	Other oysters, live, fresh or chilled	Only for bonded e-commerce commodities
11	03073190	Other mussels, live, fresh or chilled	Only for bonded e-commerce commodities
12	03074299	Other Cuttlefishes and squids, live, fresh or chilled	Only for bonded e-commerce commodities
13	03074390	Other Cuttlefishes and squids, frozen	Only for bonded e-commerce commodities
14	03074990	Other Cuttlefishes and squids, dried, smoked or salted	Only for bonded e-commerce commodities
15	03077200	Clams, cockles and ark shells, frozen	Only for bonded e-commerce commodities
16	03077900	Clams, cockles and ark shells, dried, smoked or salted	Only for bonded e-commerce commodities
17	03078290	Strombuses, live, fresh or chilled	Only for bonded e-commerce commodities
18	03078400	Strombuses, frozen	Only for bonded e-commerce commodities
19	03078800	Strombuses, dried, smoked or salted	Only for bonded e-commerce commodities
20	03079190	Other mollusks, live, fresh or chilled	Only for bonded e-commerce commodities
21	03079200	Other frozen mollusks	Only for bonded e-commerce commodities

22	03079900	Mollusks, frozen, dried, salted or in brine	Only for bonded e-commerce commodities
23	03081200	Sea cucumbers, frozen	Only for bonded e-commerce commodities
24	03081900	Sea cucumbers, frozen, dried, salted or in brine	Only for bonded e-commerce commodities
25	04011000	Milk and cream containing less than 1% of fat, not concentrated or sweetened	Only for bonded e-commerce commodities
26	04012000	Milk and cream containing 1% to 6% of fat, not concentrated or sweetened	Only for bonded e-commerce commodities
27	04014000	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: of a fat content, by weight, exceeding 6% but not exceeding 10%	Only for bonded e-commerce commodities
28	04015000	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: of a fat content, by weight, exceeding 10%	Only for bonded e-commerce commodities
29	04021000	Milk and cream of a fat content less than 1.5%, in solid form	Only for bonded e-commerce commodities
30	04022100	Milk and cream of a fat content greater than 1.5%, unsweetened, in solid form	Only for bonded e-commerce commodities
31	04022900	Milk and cream of a fat content greater than 1.5%, sweetened, in solid form	Only for bonded e-commerce commodities
32	04029100	Milk and cream, concentrated, unsweetened, not in solid form	
33	04029900	Milk and cream, concentrated, sweetened, not in solid form	
34	04031000	Yogurt	
35	04039000	Buttermilk and other fermented or acidified milk and cream	
36	04041000	Whey and modified whey	
37	04049000	Other products consisting of natural milk constituents, not elsewhere specified or included	

38	04051000	Butter	
39	04052000	Dairy spreads	
40	04061000	Fresh cheese (unripened or uncured)	
41	04063000	Processed cheese, not grated or powdered	
42	04069000	Other cheese	
43	04079090	Other eggs	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
44	04089900	Other birds' eggs, not in shell	
45	04090000	Natural honey	
46	04100010	Salanganes' nests	
47	04100041	Pure royal jelly	
48	04100042	Pure royal jelly, in powder	
49	04100043	Bee pollen	
50	04100049	Other bee production	
51	04100090	Other edible products of animal origin, not elsewhere specified or included	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i> : only for bonded e-commerce commodities
52	05080010	Powder and waste of shells and bones from coral and aquatic products	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i> : only for bonded e-commerce commodities
53	07129050	Dried garlic	
54	07129099	Other vegetables and mixed vegetables, dried	
55	07132090	Other dried chickpeas	
56	08011100	Desiccated coconuts	

57	08011990	Other coconuts, fresh	Only for bonded e-commerce commodities
58	08012200	Brazil nuts, fresh or dried, shelled	
59	08013200	Cashew nuts, fresh or dried, shelled	
60	08021100	Almonds, in shell	
61	08021200	Other almonds	
62	08022200	Hazelnuts or filberts, fresh or dried, shelled	
63	08023100	Walnuts, fresh or dried, in shell	
64	08023200	Walnuts, fresh or dried, shelled	
65	08025100	Pistachios, in shell	
66	08025200	Pistachios, shelled	
67	08026190	Other macadamia nuts, in shell	
68	08026200	Macadamia nuts, shelled	
69	08029030	Pine nuts, fresh or dried	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
70	08029090	Other nuts, fresh or dried	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
71	08039000	Other bananas, fresh or dried	Only for bonded e-commerce commodities
72	08041000	Dates, fresh or dried	Only for bonded e-commerce commodities
73	08042000	Figs, fresh or dried	Only for bonded e-commerce commodities
74	08043000	Pineapples, fresh or dried	Only for bonded e-commerce commodities
75	08044000	Avocados, fresh or dried	Only for bonded e-commerce

			commodities
76	08045010	Guavas, fresh or dried	Only for bonded e-commerce commodities
77	08045020	Mangoes, fresh or dried	Only for bonded e-commerce commodities
78	08045030	Mangosteens, fresh or dried	Only for bonded e-commerce commodities
79	08051000	Oranges, fresh or dried	Only for bonded e-commerce commodities
80	08054000	Grapefruit, fresh or dried (including pomelo)	Only for bonded e-commerce commodities
81	08055000	Lemons and limes, fresh or dried	Only for bonded e-commerce commodities
82	08059000	Other citrus fruit, fresh or dried	Only for bonded e-commerce commodities
83	08061000	Grapes, fresh	Only for bonded e-commerce commodities
84	08062000	Grapes, dried	Only for bonded e-commerce commodities
85	08081000	Apples, fresh	Only for bonded e-commerce commodities
86	08092900	Other cherries, fresh	Only for bonded e-commerce commodities
87	08094000	Plums and sloes, fresh	Only for bonded e-commerce commodities
88	08104000	Cranberries and bilberries, fresh	Only for bonded e-commerce commodities
89	08106000	Durians, fresh	Only for bonded e-commerce commodities
90	08109050	Sugar apple, fresh	Only for bonded e-commerce commodities
91	08109090	Other fruit, fresh	Only for bonded e-commerce

			commodities
92	08131000	Apricots, dried	
93	08132000	Prunes, dried	
94	08133000	Apples, dried	
95	08134010	Longans and longan pulps, dried	
96	08134030	Chinese dates (red jujubes), dried	
97	08134090	Other dried fruits	
98	08135000	Mixtures of nuts or dried fruits of this Chapter	
99	08140000	Peel of citrus fruit or melons	
100	09011100	Coffee, not roasted or decaffeinated	
101	09012100	Coffee, roasted, not decaffeinated	
102	09012200	Coffee, roasted and decaffeinated	
103	09019010	Coffee husks and skins	
104	09019020	Coffee substitutes containing coffee	
105	09021010	Flavored green tea in immediate packing of a content less than or equal to 3kg	
106	09021090	Other green tea in immediate packing of a content less than or equal to 3kg	
107	09022010	Flavored green tea in immediate packing of a content greater than 3kg	
108	09022090	Other green tea in immediate packing of a content greater than 3kg	
109	09023010	Oolong tea in immediate packing of a content less than or equal to 3kg	
110	09023020	Pu-er tea in immediate packing of a content less than or equal to 3kg	
111	09023090	Other black tea, fermented or partly fermented, in immediate packing of a content less than or equal to 3kg	

112	09024010	Oolong tea in immediate packing of a content greater than 3kg	
113	09024090	Other black tea (fermented) and tea (partly fermented), in immediate packing of a content greater than 3kg	
114	09030000	Mate	
115	09041100	Pepper of the genus piper, neither crushed nor ground	
116	09041200	Pepper of the genus piper, crushed or ground	
117	09042100	Chili, unground	
118	09042200	Chili, ground	
119	09061900	Other cinnamon and cinnamon-tree flowers, neither crushed nor ground	
120	09062000	Cinnamon and cinnamon-tree flowers, crushed or ground	
121	09083200	Cardamoms, crushed or ground	
122	09096210	Star anise, crushed or ground	
123	09103000	Turmeric (curcuma)	
124	09109100	Spice mixtures	
125	09109900	Other spices	
126	10049000	Other oats	
127	10061089	Other rice	The total volume of 10061089, 10062020, 10063020 and 10063080 imported per person per year shall not exceed 20 kg (only for bonded e-commerce commodities).
128	10062020	Long grain rice, husked	The total volume of 10061089, 10062020, 10063020 and 10063080 imported per person per year shall not exceed 20 kg.
129	10063020	Long grain rice, polished	The total volume of 10061089,

			10062020, 10063020 and 10063080 imported per person per year shall not exceed 20 kg.
130	10063080	Other polished rice	The total volume of 10061089, 10062020, 10063020 and 10063080 imported per person per year shall not exceed 20 kg.
131	10089090	Other cereal	
132	11010000	Wheat or maslin flour	The total volume of 11010000 and 11031100 imported per person per year shall not exceed 20 kg (only for bonded e-commerce commodities).
133	11022000	Maize (corn) flour	The total volume of 11022000 and 11042300 imported per person per year shall not exceed 20 kg (only for bonded e-commerce commodities).
134	11029029	Other rice fine powder	The total volume of import per person per year shall not exceed 20 kg.
135	11029090	Other cereal flours	
136	11031100	Groats and meal of wheat	The total volume of 11010000 and 11031100 imported per person per year shall not exceed 20 kg (only for bonded e-commerce commodities).
137	11041200	Rolled or flaked grains of oats	
138	11041990	Rolled or flaked grains of other cereal	
139	11042200	Other worked grains of oats	
140	11042300	Other worked grains of maize (corn)	The total volume of 11022000 and 11042300 imported per person per year shall not exceed 20 kg (only for bonded e-commerce commodities).

141	11042990	Other worked grains of other cereal	
142	11063000	Flour, meal and powder of fruit and nuts	
143	11081100	Wheat starch	
144	11081300	Potato starch	
145	11082000	Inulin	
146	12024200	Peanuts, in shell	
147	12030000	Copra	
148	12040000	Linseed	
149	12073090	Other castor beans	
150	12079999	Other oil seeds & oleaginous fruits	
151	12081000	Flour and meal of soya beans	
152	12089000	Other flours and meal of oil seeds or oleaginous fruits	
153	12093000	Seeds of herbaceous plants	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
154	12112010	American ginseng, fresh or dried	Only for bonded e-commerce commodities
155	12112091	Other ginseng roots, fresh	Only for bonded e-commerce commodities
156	12112099	Other ginseng roots, dried	Only for bonded e-commerce commodities
157	12119011	Radix angelicae sinensis, fresh or dried	Only for bonded e-commerce commodities
158	12119015	Flos chrysanthemi, fresh or dried	Only for bonded e-commerce commodities
159	12119039	Other plants, used primarily in pharmacy, fresh or dried	Only for bonded e-commerce commodities, except poppy, poppy shell, marijuana, coca, and Khat (<i>Catha edulis</i> Forssk)

160	12119050	Other plants, used primarily in perfumery	Except the commodities included in <i>Administrative Measures for Administration on Import & Export Licensing of Dual-use Items and Technologies</i> and <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i> (only for bonded e-commerce commodities).
161	12119099	Other plants for insecticidal and fungicidal purposes, fresh or dried	Except the commodities included in <i>Administrative Measures for Administration on Import & Export Licensing of Dual-use Items and Technologies</i> and <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
162	12122110	Sea tangles, edible	
163	12122141	Other lavers, edible, dried	
164	12122142	Other lavers, edible, fresh	
165	12122149	Other lavers, edible	
166	12122190	Other seaweeds and algae, edible	
167	12129912	Sweet apricot kernels, primarily for human consumption	
168	12129919	Stones and kernels of other peaches (including nectarine), apricot or plums	
169	12129999	Other fruit stones and kernels, and vegetable products, primarily for human consumption, fresh, chilled, frozen or dried, not elsewhere specified or included	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i> : only for bonded e-commerce commodities
170	13021940	Saps and extracts of Ginkgo	
171	13021990	Other vegetable saps and extracts	
172	14049090	Other plant products	Only for bonded e-commerce commodities

173	15041000	Fish liver oils and their fractions	Only for bonded e-commerce commodities
174	15042000	Fats and oils of other fishes & their fractions	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i> : only for bonded e-commerce commodities
175	15043000	Fats and oils of marine mammals & their fractions	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i> : only for bonded e-commerce commodities
176	15060000	Fats and oils of other animals & their fractions	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i> : only for bonded e-commerce commodities
177	15079000	Refined soya-bean oil and fractions	
178	15081000	Fractions of crude ground-nut oil	
179	15089000	Refined ground-nut oil and fractions	
180	15091000	Virgin olive oil and fractions	
181	15099000	Refined olive oil and fractions	
182	15100000	Other olive oils and their fractions	
183	15111000	Fractions of crude palm oil	
184	15121100	Fractions of crude sunflower-seed and safflower oil	
185	15121900	Refined sunflower-seed and safflower oils and their fractions	
186	15131100	Fractions of crude coconut oil	
187	15131900	Coconut copra oil and fractions	
188	15141100	Crude oil, low erucic acid rape or colza oil and fractions	
189	15149110	Crude rape oil and fractions	

190	15149190	Crude mustard oil and fractions	
191	15149900	Other rape oil or mustard oil and their fractions	
192	15151100	Crude linseed oil and fractions	
193	15151900	Refined linseed oil and fractions	
194	15152100	Fractions of crude maize (corn) oil	
195	15152900	Refined maize (corn) oil and fractions	
196	15153000	Castor oil and fractions	
197	15155000	Sesame oil and fractions	
198	15159090	Other fixed vegetable fats, oils and fractions	
199	15161000	Animal fats and oils & their fractions, hydrogenated, interesterified or elaidinized, not further prepared	
200	15162000	Vegetable fats and oils & their fractions, hydrogenated, interesterified or elaidinized, not further prepared	
201	15179090	Edible mixtures of oils and fats, or products	
202	15180000	Animal or vegetable oils, fats and products, chemically modified; other inedible oils, fats and products, not elsewhere specified or included	
203	16010030	Food preparations based on sausages	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
204	16021000	Homogenized preparations of meat or edible offal	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
205	16022000	Prepared or preserved liver of other animals	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
206	16023299	Other chicken	
207	16024910	Other meat and offal of swine, canned	Except the commodities included

			in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
208	16024990	Other prepared or preserved swine meat, offal and blood	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
209	16025010	Meat and offal of bovine animals, canned	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
210	16025090	Other meat, offal or blood of bovine animals, prepared or preserved	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
211	16030000	Extracts and juices of meat and aquatic products	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
212	16041190	Other salmons, prepared or preserved, whole or in pieces, but not minced	
213	16041200	Prepared or preserved herrings, whole or in pieces, but not minced	
214	16041300	Prepared or preserved sardines, sardinella, brisling or sprats	
215	16041400	Prepared or preserved tuna, skipjack & bonito	
216	16041500	Prepared or preserved mackerel, whole or in pieces, but not minced	
217	16041700	Prepared or preserved eels	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
218	16041800	Prepared or preserved shark fin (whole or in pieces)	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>

219	16041990	Other fishes, prepared or preserved, whole or in pieces, but not minced	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
220	16042019	Other fishes, prepared or preserved, canned	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
280	20055199	Other cowpeas and beans, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	
281	20055990	Other cowpeas and beans, prepared otherwise than by vinegar	
282	20057000	Olives, preserved otherwise than by vinegar, not frozen	
283	20058000	Sweetcorn, preserved otherwise than by vinegar, not frozen	
284	20059991	Other vegetables and mixtures of vegetables, canned	
285	20059999	Other vegetables and mixtures of vegetables, prepared otherwise than by vinegar	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
286	20060090	Other vegetables, fruit, nuts & fruit-peel, preserved by sugar	
287	20071000	Homogenized fruit food, cooked preparations	
288	20079100	Citrus fruit, cooked preparations	
289	20079910	Other jams & fruit jellies, cooked preparations, canned	
290	20079990	Other jams & fruit jellies, cooked preparations	
291	20081110	Ground-nut kernels, canned	
292	20081120	Roasted groundnuts	
293	20081130	Ground-nut butter	
294	20081190	Other groundnuts, prepared otherwise than by vinegar	

295	20081910	Walnut kernels, canned	
296	20081920	Other nuts, canned	
297	20081999	Other nuts & seeds and kernels	
298	20082090	Other pineapples, prepared or preserved otherwise than by vinegar	
299	20083010	Citrus fruit, canned	
300	20084010	Pears, canned	
301	20085000	Apricots, prepared or preserved otherwise than by vinegar	
302	20086090	Other cherries, prepared or preserved with other methods	
303	20087010	Peaches, canned	
304	20087090	Other peaches, prepared or preserved otherwise than by vinegar	
305	20088000	Strawberries, prepared or preserved otherwise than by vinegar	
306	20089300	Other cranberries, prepared or preserved with other methods	
307	20089700	Assorted fruit, prepared or preserved with other methods	
308	20089931	Seasoned laver	
309	20089934	Roasted seaweed	
310	20089939	Other seaweeds and algae products	
311	20089990	Fruit and nuts, prepared or preserved, not elsewhere specified or included	
312	20091200	Orange juice of a Brix value not exceeding 20, not frozen	
313	20091900	Other orange juice	
314	20092100	Grapefruit (including pomelo) juice, of a Brix value not exceeding 20	

315	20092900	Other grapefruit (including pomelo) juice	
316	20093110	Lemon juice, of a Brix value not exceeding 20	
317	20093190	Other juice of any other single citrus fruit, of a Brix value not exceeding 20	
318	20094100	Pineapple juice, of a Brix value not exceeding 20	
319	20096100	Grape juice (including grape must), of a Brix value not exceeding 30	
320	20096900	Other grape juice (including grape must)	
321	20097100	Apple juice, of a Brix value not exceeding 20	
322	20097900	Other apple juice	
323	20098100	Cranberry juice	
324	20098912	Mango juice	
325	20098913	Passion fruit juice	
326	20098914	Guava juice	
327	20098915	Pear juice	
328	20098919	Other juice of any other single fruit	
329	20098920	Other juice of any other single vegetable	
330	20099010	Mixtures of fruit juices	
331	20099090	Mixtures of vegetable juices & mixtures of vegetable juice and fruit juices	
332	21011100	Extracts, essences and concentrates of coffee	
333	21011200	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	
334	21012000	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	
335	21013000	Roasted coffee substitutes, and extracts, essences and concentrates thereof	

336	21023000	Prepared baking powders	
337	21031000	Soya sauce	
338	21032000	Tomato ketchup & other tomato sauces	
339	21039090	Other condiments and seasonings	
340	21041000	Soups and broths and preparations thereof	
341	21042000	Homogenized composite food preparations	
342	21050000	Ice cream and other edible ice, whether or not containing cocoa	
343	21061000	Protein concentrates & textured protein substances	
344	21069030	Royal jelly preparations	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
345	21069040	Coconut juice	
346	21069050	Seal oil capsules	
347	21069090	Other food preparations, not elsewhere specified or included	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
348	22011010	Mineral water, not containing added sugar or other sweetening or flavoring matters	
349	22011020	Aerated water, not containing added sugar or other sweetening or flavoring matters	
350	22019011	Natural water, packaged	
351	22019019	Natural water, unpacked	
352	22019090	Other water, ice & snow	
353	22021000	Other water, containing added sugar or other sweetening or flavoring matters	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>

354	22029100	Non-alcoholic beer	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
355	22029900	Other non-alcoholic beverages	Except the commodities included in the <i>HS Commodity Catalogue of Import and Export on Wild Fauna and Flora</i>
356	22030000	Beer made from malt	
357	22041000	Sparkling wine	
358	22042100	Wine made from fresh grapes, in small package	
359	22042900	Other wine made from fresh grapes, packaged	
360	22043000	Other grape must	
361	22060090	Other fermented beverages	
362	22090000	Vinegar and substitutes thereof obtained from acetic acid	
363	23024000	Bran, sharps and other residues of other cereals	
364	23065000	Oil-cake and other solid residues of coconut or copra	
365	23091010	Dog and cat food, canned for retail sale	Only for bonded e-commerce commodities, and those approved to import by inspection and quarantine authorities
366	23091090	Other dog and cat food, canned for retail sale	
367	23099010	Prepared feed additives	
368	23099090	Other prepared animal feed	Only for bonded e-commerce commodities, and those approved to import by inspection and quarantine authorities
369	25010011	Edible salt	
370	25010019	Other salt	
371	27101991	Lubricating oil	

372	27101992	Lubricating grease	
373	28112210	Silicon gel	
374	28352600	Other calcium phosphates	
375	28363000	Sodium hydrogen carbonate (sodium bicarbonate)	
376	28365000	Calcium carbonate	
377	28539010	Distilled water for drink	

Attachments:

No Attachments.