

SMIC Off-Shore Employee Personal Effects Imported Guideline

Human Resources Department will help you with your household goods import issues. When your goods arrive in Shanghai (informed by your shipping agent), you will be required to fill out an Import Permit Application Form and HR will help to obtain the official school stamp. Then the shipping agent will assist you to apply for your Import Permit. There are currently several forwarding companies in Shanghai but we are happy to recommend you with a few that are usually used by our employees.

Should be any detail information, you can contact Ms. Evie Tao in HR Department directly. Her telephone number is +86-21-58554588, ext. 585.

Duties & Taxed on Personal Effects:

Personal effects and Household goods imported by expatriates and returning Chinese have been subject to import duty since January 1, 1995. If you still are waiting to be packed, prior to your transfer to Shanghai, it might be advantageous to review some of items you're considering to include in your shipment considering the duties payable.

1. As most countries, China restricts the importation of firearms, narcotics, live plants and animals, printed material or recorded media (CD, LD, VCD, DVD & VCR tapes) of an overt political or pornographic nature.
2. 20 commodities are not restricted but charged import duty. These include TV, Camcorder, VCR, LD, VCD, SVCD, DVD Player, HIFI System, Air Conditioner, Refrigerator/Freezer, Washing Machine, Camera, Copy Machine, Telephone, Personal Computer, Mobile Telephone, Fax Machine, Printer, Electric Typewriter, Furniture, Lamp and Food Stuffs. These Duty Rates are from 10% to 80%.
3. 5 duty-free commodities: camera, portable tape recorder, video camera, portable CD player, notebook computer (the first piece of each kind will be tax free).
4. Due to the high tax on wine & liquor, we would strongly advise not including them in your shipment.
5. Note that Customs do screen all VCR tapes, LD's, VCD's, DVD's and CD's. Customs will hold these items for approximately 1 month before returning them to you.
5. False or misleading declarations on your import permit can delay the time taken by customs to clear your personal effects.
6. TV, HIFI equipment, video recorders and others are readily available. You might consider buying these items in China rather than including them in your shipment. Good wines are available in Shanghai in supermarkets at reasonable prices
7. From the information on your Import Permit application, and the packing list, customs officers identify the boxes they want to inspect. Officers will inspect those boxes containing dutiable items and also choose other boxes to inspect on a random basis.

8. The duties to be levied are calculated at this time by the customs officers. These assessed duties are to be paid before your personal effects can be released for delivery.

Import tax rate

	New	Used
Electronic appliances	30% of declared value	21%
Furniture	10%	7%
CD disc	RMB 18/piece (free for 100 pieces)	
VCD disc	RMB 30/piece	
Liquor	RMB 350 per bottle for ≥ 12 degree of alcohol RMB 70 per bottle for < 12 degree (Free for 2 bottles per shipment)	
Food	10%	
Upright piano	0%	
Grand piano	at least RMB 5,000	

Note: for more information please refer to the following website:

<http://english.customs.gov.cn/tabid/47816/Default.aspx>.

If there is any inconsistent information between this document and Custom website due to regulation modification, please follow the instruction provided by China Custom website.