

## New Additions to the CBEC Positive List 2020

On 27<sup>th</sup> December 2019, the Chinese Ministry of Finance and other relevant departments announced the Cross-Border E-Commerce Retail Importation Commodity List 2019 which further adjusted and expanded the list of commodities eligible for cross-border E-commerce retail importation. The list highlights 92 newly added commodities which have displayed strong consumer demand in recent years, including FMCGs such as frozen seafood products and alcohol, as well as electronic household appliances. The new list came into effect on 1<sup>st</sup> January 2020.

Category	Product Name	HS Code	Import Tariff	VAT	Consumption Tax - same as general trade	CBEC consolidated Tax
Home	Mosquito-repellent incense	38089111	0%	13%	0	9.10%
	Pine frames for pictures and mirrors	44140010	0%	13%	0	9.10%
	Paper packaging	48195000	0%	13%	0	9.10%
	Paper file box, letter tray, storage box, and similar items for office use	48196000	0%	13%	0	9.10%
	Bamboo paper plate and cup	48236100	0%	13%	0	9.10%
	Non-wood paper plate and cup	48236910	0%	13%	0	9.10%
	Paper fan	48239030	0%	13%	0	9.10%
	Greetings card and post card	49090090	0%	13%	0	9.10%
	Kitchenware and tableware sets with precious metal plating	82151000	0%	13%	0	9.10%
	Fully automatic impeller washing machine (capacity≤10kg)	84501110	0%	13%	0	9.10%
	Other fully automatic washing machine (capacity≤10kg)	84501190	0%	13%	0	9.10%
	Non-automatic washing machine with centrifugal dryer (capacity≤10kg)	84501200	0%	13%	0	9.10%
	Other washing machine (capacity≤10kg)	84501900	0%	13%	0	9.10%
	Centrifugal dryer (capacity≤10kg)	84211210	0%	13%	0	9.10%
	Clothes dryer (capacity≤10kg)	84512100	0%	13%	0	9.10%
	Kitchen waste processor	85098020	0%	13%	0	9.10%
	Electric toaster	85167290	0%	13%	0	9.10%
	Racing bike	87120020	0%	13%	0	9.10%
	16/18/20-inch cross-country bicycle	87120041	0%	13%	0	9.10%
	Other cross-country bicycle	87120049	0%	13%	0	9.10%
Other non-listed bicycle	87120089	0%	13%	0	9.10%	
Other non-motorised bicycle	87120090	0%	13%	0	9.10%	
Non-mechanical vehicle for disabled people	87131000	0%	0%	0	0.00%	

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Home	Ceiling fan (power≤125watts)	84145110	0%	13%	0	9.10%
	Exhaust fan (power≤125watts)	84145120	0%	13%	0	9.10%
	Fan with rotating inducer (power≤125watts)	84145130	0%	13%	0	9.10%
	Desk fan (power≤125watts)	84145191	0%	13%	0	9.10%
	Wall fan (power≤125watts)	84145193	0%	13%	0	9.10%
	Self-contained air- conditioner	84151010	0%	13%	0	9.10%
	Split air conditioner (refrigerating output≤4kcal/hr)	84151021	0%	13%	0	9.10%
	Heat pump air conditioner (refrigerating output≤4kcal/hr)	84158110	0%	13%	0	9.10%
	Other air conditioner (refrigerating output≤4kcal/hr)	84158210	0%	13%	0	9.10%
	Integrated refrigerator- freezer (volume≤200L)	84181030	0%	13%	0	9.10%
	Compression-type household refrigerator (volume>150L)	84182110	0%	13%	0	9.10%
	Compression-type household refrigerator (volume≤50L)	84182130	0%	13%	0	9.10%
	Electric absorption household refrigerator	84182920	0%	13%	0	9.10%
	Other household refrigerator	84182990	0%	13%	0	9.10%
	Cabinet freezer (cooling temperature>-40°C, volume≤500L)	84183029	0%	13%	0	9.10%
	Upright freezer (cooling temperature>-40°C, volume≤500L)	84184029	0%	13%	0	9.10%
	Non-electric instantaneous gas water heater	84191100	0%	13%	0	9.10%
	Solar water heater	84191910	0%	13%	0	9.10%
	Floor polisher	85098010	0%	13%	0	9.10%
	Induction cooker	85166010	0%	13%	0	9.10%
Incandescent bulb (voltage≤12V)	85392991	0%	13%	0	9.10%	
Other incandescent bulb not listed under category 8539	85392999	0%	13%	0	9.10%	
Imported Food	Reef shrimp and lobster (palinurus, panulirus, rock lobster), frozen	03061100	0%	9%	0	6.30%

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Imported Food	Norwegian shrimp, frozen	03061500	0%	9%	0	6.30%
	Shelled cold water shrimp, frozen	03061611	0%	9%	0	6.30%
	Shelled cold water prawn, frozen	03061621	0%	9%	0	6.30%
	Other shelled shrimp, frozen	03061711	0%	9%	0	6.30%
	Other prawn, frozen	03061721	0%	9%	0	6.30%
	Shelled freshwater crawfish, frozen	03061911	0%	9%	0	6.30%
	Freshwater crawfish, in shell, frozen	03061919	0%	9%	0	6.30%
	Other crustacean or crustacean product fit for human consumption, including flours, meals, and pellets, frozen	03061990	0%	9%	0	6.30%
	Frozen oyster	03071200	0%	9%	0	6.30%
	Frozen scallop	03072200	0%	9%	0	6.30%
	Frozen mussel	03073200	0%	9%	0	6.30%
	Frozen octopus	03075200	0%	9%	0	6.30%
	Alcohol	Vermouth and similar wine made of fresh grapes flavoured with plants or aromatic substances, in containers holding 2L or less	22051000	0%	13%	10%
Vermouth and similar wine made of fresh grapes flavoured with plants or aromatic substances, in containers holding more than 2L		22059000	0%	13%	10%	17.89%
Yellow rice wine		22060010	0%	13%	0.2495RMB/litre	Consumption Tax + VAT
Liquor made from other distilled wines		22082000	0%	13%	20% /0.912 RMB/litre	28.88%
Whisky		22083000	0%	13%	20% /0.912 RMB/litre	28.88%
Rum and other spirits obtained by distilling fermented sugarcane products		22084000	0%	13%	20% /0.912 RMB/litre	28.88%
Gin		22085000	0%	13%	20% /0.912 RMB/litre	28.88%
Vodka		22086000	0%	13%	20% /0.912 RMB/litre	28.88%
Liqueurs and cordials		22087000	0%	13%	20% /0.912 RMB/litre	28.88%
Tequila, Mezcal		22089010	0%	13%	20% /0.912 RMB/litre	28.88%
Chinese distilled spirits		22089020	0%	13%	20% /0.912 RMB/litre	28.88%
Other spirits		22089090	0%	13%	20% /0.912 RMB/litre	28.88%
Accessories	Colour-changing glass lens	90014010	0%	13%	0	9.10%
	Glass sunglasses lens	90014091	0%	13%	0	9.10%

Category	Product Name	HS Code	Import Tariff	VAT	Consumption Tax - same as general trade	CBEC consolidated Tax
Accessories	Other glass lens	90014099	0%	13%	0	9.10%
	Non-glass colour-changing lens	90015010	0%	13%	0	9.10%
	Non-glass sunglasses lens	90015091	0%	13%	0	9.10%
	Other non-glass lens	90015099	0%	13%	0	9.10%
	Colour-changing glasses	90049010	0%	13%	0	9.10%
Office & Stationary	Lettercard and plain postcard	48172000	0%	13%	0	9.10%
	Paper box, bag, folder for paper stationary	48173000	0%	13%	0	9.10%
	Paper notebook	48202000	0%	13%	0	9.10%
	Paper binder (other than book cover), folder, file cover	48203000	0%	13%	0	9.10%
	Manifold business form, including those with carbonised paper	48204000	0%	13%	0	9.10%
Industrial/Raw Materials & Equipment	Lighting device for motor vehicles	85122010	0%	13%	0	9.10%
	Other lighting or visual signalling equipment, including visual signalling equipment for motor vehicles	85122090	0%	13%	0	9.10%
	Other self-powered portable electric lamp	85131090	0%	13%	0	9.10%
Digital Devices	LCD colour analog TV	85287221	0%	13%	0	9.10%
	LCD colour digital TV	85287222	0%	13%	0	9.10%
	Other LCD colour TV	85287229	0%	13%	0	9.10%
	Other colour analog TV	85287291	0%	13%	0	9.10%
	Other colour digital TV	85287292	0%	13%	0	9.10%
	Other colour TV	85287299	0%	13%	0	9.10%
	Other monochrome TV	85287300	0%	13%	0	9.10%