

Tax Exemption Policies for Imported Exhibits Sold during the China Import and Export Fair

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Policy Basis

(1) *Notice on Extension of Tax Exemption Policies for Imported Exhibits Sold during the China Import and Export Fair* by the Ministry of Finance, the General Administration of Customs and the State Taxation Administration (Finance/Customs/Tax [2024] No. 10).

(2) *Notice on Tax Exemption Policies on Imported Exhibits Sold during the 2023 China Import and Export Fair* by the Ministry of Finance, the General Administration of Customs and the State Taxation Administration (Finance/Customs/Tax [2023] No. 5).

Policy Details

The tax exemption (including the list of imported exhibits enjoying the tax exemption) stipulated in the *Notice on Tax Exemption Policies on Imported Exhibits Sold during the 2023 China Import and Export Fair* by the Ministry of Finance, the General Administration of Customs and the State Taxation Administration (Finance/Customs/Tax [2023] No. 5) shall extend to cover the China Import and Export Fair (hereinafter referred to as the Canton Fair) from 2024 to 2025, as specified below:

(1) Imported exhibits within the duty-free quota sold during the exhibition period as specified by the Ministry of Commerce are exempted from import tariff, the value-added tax in import process and consumption tax. The exhibit categories, maximum of sales quantity or values entitled to tax exemption for each exhibitor within this year's exhibition period shall comply with relevant regulations.

(2) Exhibits enjoying tax exemption do not include goods prohibited from import to China, endangered animals and plants and their products, cigarettes, alcohol, automobiles, or goods listed in the *Catalogue of Major Technical Equipment and Products not Exempt from Import Duty*.

(3) Exhibits sold during the exhibition period that are not within the categories or exceed the sales quota as specified in the list of exhibits entitled to tax exemption, as well as exhibits that are not sold during the exhibition period and will not be re-exported out of Chinese mainland after the exhibition period, shall be taxed in accordance with the relevant provisions of China.

(4) The list of exhibitors and the list of imported exhibits sold during the exhibition period shall be submitted to Guangzhou Customs by the organizer, China Foreign Trade Centre or China Foreign Trade Centre Group Co. Ltd.

(5) For the imported exhibits sold during the exhibition period that enjoy this policy, the Customs will not carry out follow-up supervision on them as on the special tax-deducted or tax-exempt goods.

List of Imported Exhibits in the China Import and Export Fair (the Canton Fair) Entitled to Tax Exemption Policies

No.	Category ^[Note]	Maximum of sales quantity or values entitled to tax exemption for each exhibitor during this year's exhibition period
1	Machines, mechanical appliances, electrical equipment, instruments and meters (except instruments and equipment for medical or surgical purposes)	A maximum of 12 pieces for tax-free sales per exhibitor
2	Instruments and apparatus for medical or surgical purposes	A maximum of 5 pieces for tax-free sales per exhibitor
3	Natural or cultured pearls, precious or semi-precious stones, precious metals, clad precious metals and their articles	A maximum of 5 pieces for tax-free sales per exhibitor, and the price of each piece shall not exceed US\$10,000
4	Exhibits other than those listed above	A maximum of US\$20,000 tax-free sales value per exhibitor
Note: Exhibits enjoying tax exemption do not include goods prohibited from import to China, endangered animals and plants and their products, cigarettes, alcohol, automobiles, or goods listed in the <i>Catalogue of Major Technical Equipment and Products not Exempt from Import Duty</i> .		

Declaration Requirements

(1) Enterprises applying for tax exemption shall be exhibitors of the current Canton Fair International Pavilion, shall be qualified for the Fair and have been allocated their booths successfully.

(2) Exhibits declared for tax exemption should be within the categories of exhibits of the Canton Fair International Pavilion and have completed the declaration procedures for imported exhibits as required by the Customs. To avoid failing to enjoy the exemption due to the time for import qualification formalities exceeding the Fair period, enterprises are recommended to handle the necessary import qualification formalities including but not

limited to the 3C certification, animal and plant inspection and quarantine, and the filing of import qualification for medical equipment for exhibits to be declared as entitled to exemption in advance.

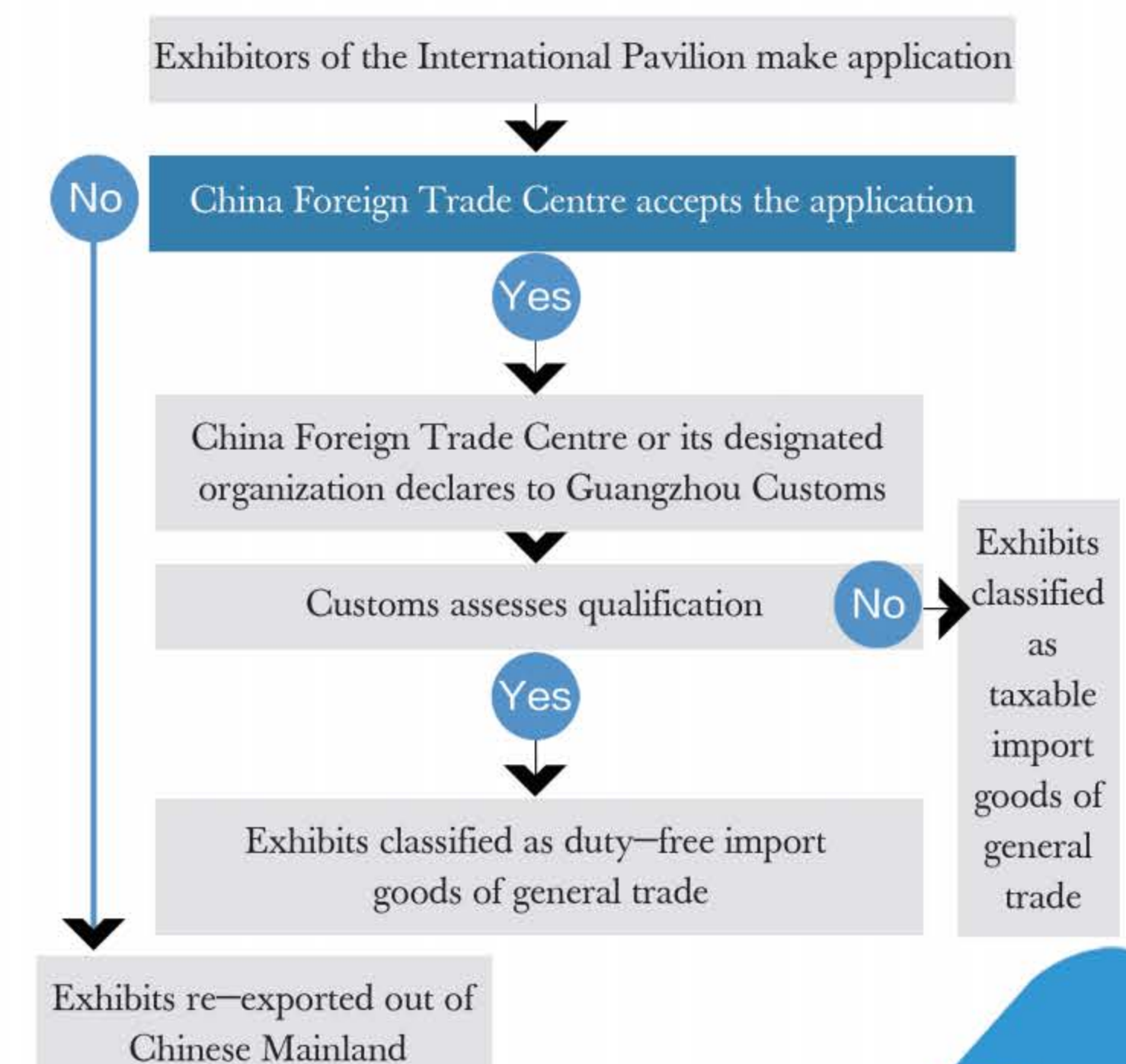
IV Declaration Procedure

(1) Exhibitors of the Canton Fair International Pavilion shall declare the imported exhibits sold during the exhibition period to the China Foreign Trade Centre. Exhibitors declaring to enjoy the policy exemption shall provide the following materials:

1. Proof materials such as customs declaration of temporary entry of relevant exhibits.
2. Catalogue of imported exhibits to be sold by the exhibitor during the exhibition period.
3. Relevant proof materials of the exhibitors.
4. Sales contracts, invoices, packing lists, commodity descriptions and other materials.
5. Other documents or materials as required by the Fair organizer.

(2) China Foreign Trade Centre issues the *Confirmation List of Exhibits Enjoying Tax Exemption Policies in the China Import and Export Fair (the Canton Fair)* (hereinafter referred to as the *Confirmation List*) after review.

(3) China Foreign Trade Centre or its designated organization declares to Guangzhou Customs with the *Confirmation List* and relevant customs declaration documents. The categories, sales quantities or values of exhibits eligible for tax exemption shall comply with relevant regulations.



Phone number for declaration inquiry:
Guangzhou Convention and Exhibition Centre Customs
020-81134654, China Foreign Trade Centre 020-89138589