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Report Highlights:

This report provides guidance on how U.S. exporters can send sample products for display at trade shows in China. Most products are eligible for duty free entry and simplified regulatory requirements. However, some U.S. exporters have recently reported that requests for duty free have been rejected by Chinese customs officials. U.S. exporters are advised to coordinate closely with their freight forwarders in advance to minimize potential disruptions. The content of this report is based on Post's understanding of the current situation and is subject to change without notice.

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DISCLAIMER: Please note that information in this report is based on Post's understanding of the current policy based on official Chinese government sources and interviews with industry contacts. However, the actual policy applied at the port of entry may vary and change suddenly without advance notice. As a recent example, a few weeks before the SIAL China tradeshow in May 2025, ATO Shanghai was informed that U.S. exporters were not being afforded duty free treatment for their sample products due to Shanghai port officials' understanding that the 125 percent retaliatory tariff applied by China to U.S. products effective April 2 also applied to sample shipments, effectively eliminating their previously duty-free status. Following the Joint Statement on U.S.-China Economic and Trade Meeting in Geneva on May 12, China reduced the reciprocal tariff rate to 10 percent, which Post understands will apply to sample shipments - though a certain undefined volume threshold must be reached for it to be applied. Exporters are advised to coordinate closely with their freight forwarders in advance to minimize potential disruptions. Exporters may also contact atoshanghai@usda.gov if any issues arise.

I. Summary

In most cases, food samples can be imported into China via a specially designated declaration channel. From the risk-control perspective, food samples can be roughly divided into three categories:

1. Meat and meat products, unprocessed plant-origin foods, and any food samples containing such ingredients, shall be imported as goods through general trade only. They must fully comply with Chinese standards and regulations and cannot be imported as samples.
2. Any food sample belonging to “19 food categories” (see section 5.1) shall have its manufacturer successfully registered with General Administration of Customs of China (GACC) before import and subject to quarantine during import. If the food samples are within “19 food categories” but not the unique ones mentioned above, they can be imported as samples without being compliant with Chinese standards or attaching a Chinese label.
3. Other food samples are not subject to GACC registration for manufacturer or Customs quarantine. They can be imported as samples without being compliant with Chinese standards or attaching a Chinese label.

Food samples may not be sold on the public market. Import duties are typically exempted for exhibits, however these regulations are not always properly administered as noted in the disclaimer at the beginning of this report. For specific exhibitions, such as the China International Import Expo or Canton Fair, the relevant authorities such as GACC, ports, local government, and exhibition organizers offer centralized inspection and quarantine services. Please reach out to atoshanghai@usda.gov for more information on these specific events.

It is important to note that currently only the ports of Shanghai, Shenzhen, and Qingdao permit food imports as exhibits with Shanghai being the preferred option due to established processes. When samples belong to common food categories and are small in quantity, businesses may send them by post or express as individual belongings and, in certain circumstances, even hand carry in passenger luggage. In China, negative lists exist for food categories not eligible for post mail, express and passenger-carry. Most ineligible foods are foodstuffs from infected areas, foodstuffs that can spread diseases, meat (raw or cooked) and its products, and aquatic products, etc.

II. Sample Types

Most food samples can be imported into China via a specially designated declaration channel. Certain “higher risk” food categories such as meat and meat products, must conform to the rules set up for general trade and are not eligible for sample imports. Similarly, unprocessed plant-origin food including nuts, raw or shelled, are also subject to general trade requirements and cannot be imported as exhibits. Businesses may find it easier to export processed nut products, which include seasoned, fried, and salted varieties.

The import of food as samples can be categorized into five types based on their intended use: samples of goods, exhibits, samples for advertising, samples for research and development (R&D) uses, and samples for other uses. Since April 2024, the import channels for samples of goods and samples for advertising have been closed due to the enhanced food safety controls in line with the government's "four strictest" requirements for food safety (i.e., strictest standards, strictest supervision, strictest punishment, and strictest accountability). Hence, only three viable import channels (see Table 1) are available. Among them, importing samples as exhibits (hereinafter "exhibits") is the most recommended and commonly chosen option due to its relative simplicity and the absence of stringent labeling requirements.

Table 1. Import Channels for Food Samples

Import Channels	Category Type	Applicability	Explanation
General trade	Goods	✓	Standard procedure. Products must fully comply with regulations in China.
Special channel for samples	Exhibits	✓	Most recommended. Fewer compliance requirements and simplified procedures.
	Samples for R&D uses	✓	Similar to the requirements for exhibits but limited to small quantities.
	Samples of goods	✗	Inactive channels as of April 2024 due to enhanced food safety control
	Samples for advertising	✗	
	Samples for other uses	✓	Not commonly used.
N.A.	Personal goods	✗	In small quantity. Not recommended due to quantity and value limitations.

When food samples belong to the common food category and in a small quantity, importing them as personal goods is another option. Either by post or by express, food samples can be sent as individual belongings but must obey the related post and express rules. This practice cannot apply to all food categories. If GACC identifies noncompliant issues during regular inspection, the sample products will be returned or destroyed. The import of personal goods can also be done by passenger-carrying. For the post and express rules and non-applicable food categories please see explanations and referenced regulations listed in Appendix Table 1.

Table 2 below lists the import requirements of three most often used import channels for samples. From the regulation aspect, see Appendix Table 1 for the summarized information of sample types specifically explained in regulations and their GACC Supervision Codes.

Table 2. Import Requirements under Different Import Channels

Channels	Import Requirements
Via general trade	Must fully comply with Chinese regulations, including manufacturer registration, Chinese label inspection, documents preparation, product compliance with Chinese regulations, etc.
As exhibits	<ul style="list-style-type: none"> • Fewer compliance requirements and simplified import procedure • No Chinese label needed • Duty-free (excluding alcohol and tobacco)* <p><u>Notes:</u> This channel is limited to certain ports, like Shanghai and Shenzhen and does not apply to high-risk food such as unprocessed plant-origin food, and meat products.</p>
As samples for R&D uses	<ul style="list-style-type: none"> • Similar import requirements to those for exhibits but with a limited allowed import amount (previously no greater than 20 kg) • Must provide supporting materials <p><u>Notes:</u> Samples exceeding the allowed limit will be supervised under general trade regulations.</p>

* As noted in the disclaimer at the beginning of this report, regulations have been applied inconsistently and some U.S. exporters report that requests for duty free treatment for trade show samples have been rejected.

III. Inbound Transport Means and Codes

The inbound means of transport usually includes post mail, express, passenger carrying and waterway transportation (ships mainly) and air transportation (cargo planes mainly). See Appendix Table 2 for the detailed explanations of the transportation means and Appendix Table 3 for duty free clauses for post mail and passenger carry.

IV. Customs Duties with Tax-Free Conditions

The calculation of tax is complicated and the related taxation regulations are as follows:

1. [Regulations of the People's Republic of China on Import and Export Tariffs](#)
2. [GACC Administrative Measures on Taxation of Imported and Exported Goods \(Decree No. 272 of the General Administration of Customs\)](#)
3. [GACC Announcement No. 170 of 2024 \(Announcement on the Publication of the Format of Legal Instruments Involved in the Measures of the People's Republic of China for the Administration of Customs Taxation of Imported and Exported Goods\)](#)

According to the regulations, samples (excluding alcohol and tobacco) imported as exhibits are free of duty compared to products traded via general trade. However, as noted in the disclaimer above, regulations are applied inconsistently at the port and some U.S. exporters have reported that duty free treatment for their trade show samples has been rejected. See Appendix Table 3.

V. Customs Declaration and Clearance

5.1. Procedures for Importing Exhibits

To export exhibits to China, businesses must complete the following steps.

Step 1. Confirm export eligibility

Most ordinary prepackaged foods are allowed to be exported to China as exhibits, but there are some exceptions. For instance, if an instant noodle product contains meat and/or meat products, it will be no longer handled as samples but instead it will be classified as meat product and must comply with corresponding general trade requirements.

For the following eight food types—[meat products](#), [dairy products](#), [aquatic products](#), [bird's nest](#), [casing](#), [plant-origin food](#), [Chinese herbal medicine](#) and [bee products](#)—businesses should review the Catalogues of Foods Exported to China from Countries/Regions That Meet the Assessment and Examination Requirements and Conduct Traditional Trade with China (links are attached for the aforementioned food types). Such food categories are strictly limited to the permitted exporting country. Only products coming from those countries listed under specific categories in these catalogues can be exported to China.

Step 2. Complete GACC registration (for 19 types of foods)

Unlike the requirements for general trade, most ordinary prepackaged foods imported as exhibits are exempt from the GACC overseas food manufacturer registration (hereinafter referred to as “GACC registration”). However, GACC registration is still required for the 19 high-risk food categories listed below. See USDA/FAS GAIN Report [CH2025-0059](#) for details on this process.

Food Categories Subject to GACC Registration

- | | |
|---|---|
| 1. Meat and meat products | 12. Nuts and seeds |
| 2. Casings | 13. Dried fruits |
| 3. Bird's nest and Bird's nest products | 14. Unroasted coffee and cocoa beans |
| 4. Bee products | 15. Special Dietary Foods (including infant formula, foods for special medical purpose, baby foods, sports nutrition supplements, etc.) |
| 5. Eggs and egg products | 16. Health foods (health supplement in China) |
| 6. Edible oil and oilseeds | 17. Dairy products |
| 7. Stuffed pastry products | 18. Aquatic products |
| 8. Edible grains | 19. Frozen fruits |
| 9. Grain milling industrial products and malt | |
| 10. Fresh and dehydrated vegetables, as well as dried beans | |
| 11. Natural plant spices | |

Step 3. Prepare certificates and documents

Businesses should prepare relevant certificates and documents based on the product category of their exhibits, as indicated in Table 3 below. For most prepackaged foods (excluding the 19 high-risk foods), businesses need to provide a certificate of origin and a health certificate (also known

as a sanitary certificate). For more information on import regulations, see the USDA/GAIN [FAIRS Country Report CH2025-0060](#).

Table 3. Certificates and Materials for Importing Food Samples as Exhibits

No.	Category name	Needed certificates and documents
1	Most prepackaged foods (excludes the 19 high-risk foods)	<ul style="list-style-type: none"> • Certificate of Origin • Health certificate
2	Animal-origin or processed plant origin foods	<ul style="list-style-type: none"> • Certificate of Origin • Health certificate (E.g., U.S. sanitary certificate for dairy exports to China) • Entry-exit animal and plant inspection and quarantine certificates
3	Unprocessed plant origin foods	N.A (Cannot be imported as exhibits. Supervised under general trade requirements)
4	Wild-caught aquatic products	<ul style="list-style-type: none"> • Certificate of Origin • Health certificate
5	Cultured aquatic products	<ul style="list-style-type: none"> • Certificate of Origin • Health certificate • Import license
6	Meat and meat products	N.A (Cannot be imported as exhibits. Supervised under general trade requirements)
7	Special situation	<p>Additional documents for certain products:</p> <ul style="list-style-type: none"> • Test report for plasticizer in alcoholic products • Test report for zero pesticide residue for products like fruits • Test report for zero fipronil for eggs or foods containing egg & egg products • Test report for zero GMO for potential GM foods (e.g., potatoes, tomatoes, soybeans and corn). <p><u>Notes:</u> Only GM foods with approved certificates can be exported to China.</p>

Step 4. Coordinate transportation and provide the exhibits

After completing the above steps, businesses should contact the designated transportation company assigned by the exhibition to arrange shipping. This company will file with local customs in China approximately two months before the exhibition date. To ensure optimal display performance of the exhibits, many exporters prefer to use air transportation.

The quantity of exhibits should be limited to what can reasonably be consumed during the exhibition. Typically, the total weight of the provided exhibits should not exceed 100 kilograms. For products such as drinking water and beverages, this limit may be exceeded, provided it remains within a reasonable consumption scope.

5.2. Customs Declaration and Clearance

After the exhibits arrive at ports in China, the designated transportation company will manage customs clearance and inspections.

5.2.1. The rules for Customs Declaration

GACC has a regulation specifically for how to manage the customs declaration. Please see [GACC Administrative Regulations on Declaration of Import and Export Goods](#) for more details.

U.S. exporters are advised to convert measurements to metric units, such as kilograms, milliliters, etc. to facilitate the customs declaration process and avoid certificate errors.

5.2.2. The basic process of sample import customs clearance

1. Prepare the basic documents.

Documents include packing list, invoice, contract (samples), customs declaration power of attorney.

2. Exchange import bill of lading.

Exchange with the original bill of lading or electric discharge bill of lading and letter of guarantee.

3. Check the tax number and document requirements.

Check whether there are other required documents according to the tax number, such as the import license.

4. Provide price proof.

If there is a need for China Customs to scrutinize the price, it is necessary to provide relevant price proof, such as letters of credit, insurance policies, original invoices, etc.

5. Payment of tax and customs inspection.

Pay the tax and fees after the tax is issued, accept the customs inspection (if any), and then China Customs will release the goods.

5.2.3. Recommended ports for different exhibits

It is important to note that, as of now, only the ports of Shanghai and Shenzhen permit most food imports as exhibits, with Shanghai being the preferred option due to its established processes. Shenzhen began allowing the import of exhibits last year, and since that time, food can be sampled and consumed at the exhibition site. Qingdao port allows some aquatic products as samples. For businesses that deliver samples to other ports, those samples will be classified as ordinary goods under general trade regulations. See Table 4 below for further details.

Table 4. Recommended Ports for Different Exhibits

No.	Product types	Recommended ports
1	Unprocessed plant-origin foods, and meat products	N.A (Can only be imported under general trade requirements)
2	Aquatic products	<ul style="list-style-type: none">● Qingdao Port allows the importation of small quantities of aquatic products as exhibits, including both wild-caught and cultured aquatic products.● Shanghai Port only permits the exhibit importation of wild-caught aquatic products.
3	For other products	Shanghai Port (most recommended); Shenzhen Port

For more information on importing trade show samples into China please contact ATO Shanghai at atoshanghai@usda.gov.

Appendix Table 1: Sample Types and GACC Supervision Codes

GACC Supervision Code & Sample Type	Explanation	Reference Regulations
Code: 2700 Exhibits	Inbound and outbound exhibits: exhibits and exhibits related to publicity, decoration, hospitality, vending and other articles imported and exported by foreign countries for the purpose of coming to China or by China for the purpose of organizing exhibitions or participating in expositions of economy, culture, science and technology, etc., or for the purpose of participating in fairs.	Supervision and management of inspection and quarantine of entry and exit exhibits
Code: 2939 Samples for Display	Foreign commercial organizations in China import and export samples for display: foreign enterprises based in our offices for the display of enterprise products and import and export samples.	N.A.
Code: 3010 Samples of goods, samples for advertising	Import and export samples: import and export samples of goods specifically for ordering reference. Import and export samples for advertising: import and export advertising materials used to publicize the contents of the goods.	GACC Announcement No. 33 of 2010
Code: 5010 R&D goods in special region	R&D materials (tangible materials, reagents, consumables and samples) entering the comprehensive bonded zone from abroad, and R&D finished products leaving the comprehensive bonded zone.	GACC Announcement No. 27 of 2019
Code: 5072 Bonded exhibits in the zone	Applicable to the business activities of enterprises in special China Customs supervision zones in transporting exhibits from abroad to special China Customs supervision zones and reshipping them out of the country, not applicable to the display of bonded stored goods.	GACC Announcement No. 109 of 2023
Code: 6072 Center Bonded Exhibits	Applicable to the business activities of enterprises in bonded logistics centers that transport exhibits from overseas to bonded logistics centers and reship them out of the country, not applicable to the display of bonded stored goods.	

Appendix Table 2: Inbound Transport Means and Codes

Transport Code & Inbound Transport Means	Explanation	Reference Regulations
Code: 6 Post Mail	If there are prohibited articles in the mail, they will be confiscated, returned, destroyed or technically processed under GACC supervision. The prohibited articles include foodstuffs that are harmful to the health of human beings and animals, from infected areas and other foodstuffs that can spread diseases; meat (raw or cooked) and its products; aquatic products, etc.	GACC Decree No. 43 List of Animals and Plants and Their Products Prohibited from Being Carried or Sent into the People's Republic of China
Code: (Fill in according to the actual transport means mode used) Express	For those samples of goods and samples for advertising, when their tariff is below or above the levy line of tariff according to Import and Export Tariffs of P.R. China, the different Declaration is required. As of April 2024, the import channels for samples of goods and samples for advertising had been closed due to the enhanced food safety controls. As of the time of this report, this channel was no longer accepted however the regulation has not yet been amended.	GACC Measures on the Supervision of Inbound and Outbound Express Shipments
Code: L Passenger Carrying	If an inbound passenger carries “separated transportation baggage, goods, cargo samples and advertisements”, he shall fill in the corresponding column of the “Declaration Form of Inbound and Outbound Passenger Baggage Items of GACC” and submit the relevant items to GACC for examination and verification and then go through the relevant formalities.	GACC Measures on the Supervision of Inbound and Outbound Travelers' Baggage Items
Code: 2 Waterway	Regular transportation.	Decree No. 196 of the General Administration of Customs
Code: 5 Air`	Regular transportation.	

Appendix Table 3: Duty Free Conditions in Various Inbound Transport Means

Inbound Transport Means	Duty Free Clause*	Reference Regulations
Post Mail	GACC shall levy import tax on articles sent to China by individuals by post in accordance with the law, but such import tax could be exempted when it is below RMB 50 yuan. According to the new rules on November 29, 2024, the maximum limit value of articles that can be mailed to China has increased to RMB 2,000 yuan.	GACC Announcement No. 43 of 2010 Administrative Measures for the Collection of Customs Duty, Value-added Tax and Consumption Tax on Imported Articles
Passengers Carrying	Inbound resident travelers carrying imported articles for personal use acquired outside China with a total value of RMB 5,000 yuan or less; non-resident travelers carrying imported articles for personal use to be retained in China with a total value of RMB 2,000 yuan or less, GACC shall release such articles duty-free, with a single variety limited to personal use and a reasonable quantity, except for tobacco and alcohol products, which shall be processed in accordance with the relevant regulations. However, tobacco and alcohol products shall be handled in accordance with the relevant regulations. If an inbound resident traveler carries inbound articles for personal use exceeding RMB 5,000 yuan, and it is verified by GACC that the articles are for personal use; if an inbound non-resident traveler carries inbound articles for personal use intended to be left in the territory of China and the total value of such articles exceeds RMB 2,000 yuan, GACC shall levy tax only on the exceeding portion of the articles, and shall levy tax on the full amount of the indivisible single articles.	GACC Announcement No. 54 of 2010

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Attachments:

No Attachments.