

sender	import model		taxation (before the new policy)	taxation (after the new policy)	customs (before the new policy)	customs (after the new policy)	recipient
business (B)	direct purchase (直购) and daigou (代购)		parcel tax (four categories: 10, 20, 30 and 50 percent), exemption if the amount of tax due is below C¥50	now only three parcel tax categories (at 15, 30 and 60 percent)	not comprehensively monitored by customs clearance	not comprehensively monitored by customs clearance	customer (C)
	direct shipping (直邮)	platform-based (平台型)	same as for direct purchases and daigou, with the difference that it will be levied at second-line domestic entry	any purchase that can provide three-document verification (order, payment, logistics) will be subject to CBEC tax—30 percent off the sum of VAT tax and consumption tax —without exemption	three-document verification (order, payment logistics) 三单对比	customs clearance form needed	
		self-operating (自营型)				verification at first-line entry; goods excluded from the positive list will require customs clearance form	
bonded warehouse (保税区)					three-document verification needed for second-line domestic shipping, but is not necessary for first-line entry		
business (B)	traditional (offline) enterprises + e-commerce platforms		VAT tax (17 percent) + consumption tax + tariff duties	VAT tax (17 percent) + consumption tax + tariff duties	customs declaration form needed	customs declaration form needed	business (B)

Note: First-line entry refers to bonded warehouse imports which are treated as outside the jurisdiction of customs clearance. That distinguishes it from second-line imports, on which taxes are due and which have to undergo customs clearance procedures.