保税拍品竞买须知

Conditions of sale — bonded lots

图录中标注"保税"的拍品存放在海关监管仓，提货方式与普通拍品不同。
Lots marked bonded sit in a customs-supervised warehouse and leave differently.

一、税费 1. Duty

落槌价与佣金之外，入境时另按海关审定的完税价格缴纳进口关税、进口环节增值税与消费税。税率以拍品品类与申报口岸为准。

On import, customs duty, import VAT and consumption tax are assessed on the dutiable value, on top of hammer price and premium.

二、两种提货路径 2. Two ways out

境内提货：在监管仓完成清关后出库，拍卖人可代办，税款由买受人承担。

Home delivery: clear customs at the warehouse, then collect; the auctioneer may act as agent and the buyer pays the tax.

境外提货：拍品可转运至境外指定地点，转运与目的国税费自理，须在款清后三十日内提出。

Onward shipment: the lot may be forwarded abroad at the buyer's cost, requested within thirty days of settlement.

三、代付税款 3. Paying tax for someone else

委托第三方或拍卖人代缴税款的，须签署《代付税款确认书》，明确款项性质与凭证归属。

Where tax is paid by a third party or through us, a tax payment confirmation must be signed.

四、品相与查验 4. Inspection

保税拍品在仓内查验须预约，且不得拆离海关封签。图录所示状态为入仓前记录。

In-warehouse viewing is by appointment and customs seals stay intact; catalogue condition reflects the pre-inbound state.

联系人 / 电话 _____