How a Foreign Company Can Sell on JD.com

Entry models, eligibility and buyer-paid tax

Three questions the platform asks before a store opens

- Who is the legal seller?
- Where are the goods shipped from?
- Who pays tax at the border?

The storefront comes last — after the agent, the brand authorization chain and the tax model are in place

Three routes onto JD.com

The model determines tax, costs and price control

JD Worldwide 京东国际

- **Seller:** a company outside mainland China, including Hong Kong
- **Tax:** 0% duty; VAT and consumption tax at 70% within limits
- Fastest start; per-buyer limits

Domestic POP POP

- **Seller:** a legal entity in mainland China (e.g. an FIE)
- **Tax:** duty at tariff rates, 13% or 9% VAT, consumption tax
- Registration, labeling, certification

Supplier 自营

- **Seller:** JD as the buyer
- **Tax:** import clearance handled by the platform
- By invitation only; JD sets the price

Conclusion

For a pilot — JD Worldwide. POP and 自营 — once demand is proven

JD Worldwide: your own store without a Chinese entity

A dedicated cross-border e-commerce (CBEC) retail channel. The seller is a foreign company

Two delivery methods

9610
Direct parcel shipment to the buyer

1210
Dispatch from a bonded warehouse in mainland China

Where the bonded model is permitted

Notice 商财发〔2021〕39号, subject to local customs approval:

- free trade zones
- CBEC comprehensive pilot zones
- comprehensive bonded zones
- import trade promotion demonstration zones
- Type B bonded logistics centers

The price of having no Chinese entity

Per-buyer limits and a mandatory mainland agent

JD Worldwide eligibility: the basic package

Four mandatory elements

A legal entity outside mainland China

Companies from Hong Kong, Macao and Taiwan qualify

A corporate account

Settling in US dollars

A mainland China agent 连带责任人

With joint and several liability

A return address in mainland China

JD does not accept a Hong Kong return address

Basis

Notice 商财发〔2018〕486号: the agent registers with customs, is responsible for accurate declarations and bears joint and several civil liability

Brand authorization chain

The top reason for rejection — disputes over trademark rights

What you need

- A trademark registration certificate issued outside mainland China, or an application acceptance notice
- If the mark is not yours — an authorization chain of no more than 3 tiers
- Company seals at every link
- Purchase invoices

Brand owner → **Tier-1 distributor** → **Tier-2 distributor**

⚠ **Common mistake:** a break in the chain — there is a letter from the brand, but none from the tier-1 distributor

Tip

Assemble and cross-check the chain before registering in the 京麦 (Jingmai) seller portal

Store type

Store format sets the deposit and the review process

Flagship store 旗舰店

One brand; the brand owner or an exclusive distributor. Deposit from **USD 5,000**

Brand-authorized store 专卖店

One brand under a non-exclusive authorization

Specialty store 专营店

Several brands within one category

Multi-brand formats require a higher deposit (2026 fee schedule)

Risk

A mismatch between the store type and your documents delays the review

The buyer pays the tax

In the CBEC channel, the taxpayer is the individual buyer

Tax is withheld by the platform, the logistics company or the customs broker

Rates within the limits

0%
customs duty

70%
of the statutory VAT and consumption tax

Effective tax burden (excluding consumption tax)

9.1%
goods with 13% VAT

6.3%
goods with 9% VAT

Basis

Notice 财关税〔2016〕18号, effective since 8 April 2016. The 13% rate is retained under the PRC VAT Law, in force since 1 January 2026

Limits and the positive list

CNY 5,000 and CNY 26,000 — the boundary of the tax advantage

CNY 5,000
per transaction

CNY 26,000
per person per year

Basis
Notice 财关税〔2018〕49号, from 1 January 2019

- **Orders above CNY 5,000** are accepted only for a single item when the annual limit is not exhausted, but are taxed at the full general-import rates
- **Goods bought via CBEC** are for personal use only; resale is prohibited

Positive list
Only listed items can be sold via JD Worldwide (2019 edition, as amended from 1 March 2022). Some goods may only ship from a bonded warehouse

Costs and requirements after launch

What entry costs and what JD checks afterwards

Deposit

Refundable, per store

Commission

2–8% by category

Transaction fee

0.9% per order

Annual fee

Per the category fee schedule on the application date

JD standard	Requirement	If breached
Authenticity	Zero counterfeits	Permanent ban from the first violation
Shipping	Within 72 hours	Complaints and a lower rating
Quality returns	7 days, mainland address	Disputes resolved in the buyer's favor
Support	Chinese-language chat in Dongdong (咚咚)	Lost conversions

If goods are returned within 30 days of customs release, the buyer can reclaim the tax. The first order peak is the 618 shopping festival

Strategic takeaways

JD Worldwide is not a way around regulation, but a low-cost demand test

1 **The model matters more than the storefront**

The choice between JD Worldwide, POP and 自营 determines tax, deposit and price control

2 **The rights chain is the main filter**

Assemble it before applying, not when a moderator asks

3 **The buyer limit is part of pricing**

An order above CNY 5,000 loses its tax advantage

Bottom line

First-year data shows which items to move to a bonded warehouse and which to take to POP

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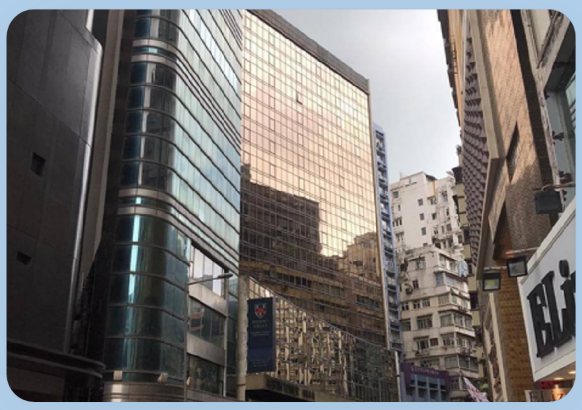

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