

中华人民共和国 进出口税则

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Customs Tariff of Import and Export
of the People's Republic of China
(The Legal Texts)

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税率适用说明

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原产于共同适用最惠国待遇条款的世界贸易组织成员的进口货物，原产于与中华人民共和国签订含有相互给予最惠国待遇条款的双边贸易协定的国家或地区的进口货物，以及原产于中华人民共和国境内的进口货物，适用最惠国税率。

2. 协定税率

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目前适用协定税率的国家或地区为原产于文莱达鲁萨兰国、柬埔寨王国、印度尼西亚共和国、老挝人民民主共和国、马来西亚、缅甸联邦、新加坡共和国、泰国、越南社会主义共和国、大韩民国、斯里兰卡民主社会主义共和国、孟加拉人民共和国、印度共和国，巴基斯坦伊斯兰共和国，中华人民共和国香港特别行政区以及中华人民共和国澳门特别行政区的部分进口货物。

3. 特惠税率

原产于与中华人民共和国签订含有特殊关税优惠条款的贸易协定的国家或地区的进口货物，适用特惠税率。

目前适用特惠税率的国家或地区为原产于孟加拉人民共和国、柬埔寨王国、老挝人民民主共和国、缅甸联邦，贝宁共和国、布隆迪共和国、佛得角共和国、中非共和国、科摩罗联盟、刚果民主共和国、吉布提共和国、厄立特里亚国、埃塞俄比亚联邦民主共和国、几内亚共和国、几内亚比绍共和国、莱索托王国、利比里亚共和国、马达加斯加共和国、马里共和国、毛里塔尼亚伊斯兰共和国、莫桑比克共和国、尼日尔共和国、卢旺达共和国、塞拉利昂共和国、苏丹共和国、坦桑尼亚联合共和国、多哥共和国、乌干达共和国、赞比亚共和国的部分进口货物。

4. 普通税率

原产于上述国家或地区以外的国家或地区的进口货物，以及原产地不明的进口货物，适用普通税率。

5. 暂定税率

适用最惠国税率的进口货物有暂定税率的，应当适用暂定税率；适用协定税率、特惠税率的进口货物有暂定税率的，应当从低适用税率；适用普通税率的进口货物，不适用暂定税率。

适用出口税率的出口货物有暂定税率的，应当适用暂定税率。

暂定税率仅在当年有效。

6. 关税减免

特定地区、特定企业或者特定用途的进出口货物减征或者免征关税的，以及其他依法减征或者免征关税的，按照国务院的有关规定执行。

Application of Tariff Rates

1. The Most Favored Nation (MFN) Tariff Rates

The MFN tariff rates shall apply to goods imported from and originating in the members of the World Trade Organization providing that the MFN treatment is reciprocal between the People's Republic of China and these members; or those countries or regions with which the People's Republic of China has concluded bilateral agreements for reciprocal tariff preference; or the custom territory of the People's Republic of China.

2. The Agreement Tariff Rates

The agreement tariff rates shall apply to goods imported from and originating in the countries or regions which join together with the People's Republic of China into regional trade agreements for tariff preferences.

The agreement tariff rates are currently applicable to some goods imported from and originating in Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam; the Republic of Korea, the Democratic Socialist Republic of Sri Lanka, the People's Republic of Bangladesh, the Republic of India; Islamic Republic of Pakistan, the Hong Kong Special Administrative Region of the People's Republic of China, the Macao Special Administrative Region of the People's Republic of China.

3. The Special Preferential Tariff Rates

The special preferential tariff rates shall apply to goods imported from and originated in countries or regions that have concluded special tariff preferential agreement with the People's Republic of China.

The special preferential tariff rates are applicable to some goods imported from and originating in the Kingdom of Cambodia, the Lao People's Democratic Republic, the Union of Myanmar, the People's Republic of Bangladesh; the Republic of Benin, the Republic of Burundi, the Republic of Cape Verde, the Central African Republic, the Union of Comoros, the Democratic Republic of Congo, the Republic of Djibouti, the State of Eritrea, the Federal Democratic Republic of Ethiopia, the Republic of Guinea, the Republic of Guinea Bissau, the Kingdom of Lesotho, the Republic of Liberia, the Republic of Madagascar, the Republic of Mali, the Islamic Republic of Mauritania, the Republic of Mozambique, the Republic of Niger, the Republic of Rwanda, the Republic of Sierra Leone, the Republic of the Sudan, the United Republic of Tanzania, the Republic of Togo, the Republic of Uganda the Republic of Zambia.

4. The General Tariff Rates

The general tariff rates shall apply to goods imported from and originating in countries or regions with which the People's Republic of China has concluded no agreements for reciprocal tariff preference, goods with non-origin or no definite origin.

5. The Interim Tariff Rates

The interim import tariff rates have the priority over the MFN tariff rates for application. Goods eligible for interim import tariff rates, when imported under the agreement tariff rates or special preferential tariff rates, will be levied under the lower of the two rates.

The interim export tariff rates have the priority over the export tariff rates for application.

Interim tariff rates are effective in one year from January 1st to December 31st.

6. Exemption and Reduction

Customs duties shall be reduced or exempted in accordance with the provisions set out in the relevant regulations by the State Council on goods imported into or exported out of the designated areas, the designated enterprises, or for designated uses.

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中华人民共和国进口税则

(2005 年 1 月 1 日起实施)

Customs Tariff of Import of the
People's Republic of China
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归类总规则

货品在本税则目录上的归类，应遵循以下原则：

规则一 类、章及分章的标题，仅为查找方便而设；具有法律效力的归类，应按税目条文和有关类注或章注确定，如税目、类注或章注无其他规定，按以下规则确定。

规则二 (一) 税目所列货品，应视为包括该项货品的不完整品或未制成品，只要在进口或出口时该项不完整品或未制成品具有完整品或制成品的基本特征；还应视为包括该项货品的完整品或制成品（或按本款可作为完整品或制成品归类的货品）在进口或出口时的未组装件或拆散件。

(二) 税目中所列材料或物质，应视为包括该种材料或物质与其他材料或物质混合或组合的物品。税目所列某种材料或物质构成的货品，应视为包括全部或部分由该种材料或物质构成的货品。由一种以上材料或物质构成的货品，应按规则三归类。

规则三 当货品按规则二（二）或由于其他原因看起来可归入两个或两个以上税目时，应按以下规则归类：

(一) 列名比较具体的税目，优先于列名一般的税目。但是，如果两个或两个以上税目都仅述及混合或组合货品所含的某部分材料或物质，或零售的成套货品中的某些货品，即使其中某个税目对该货品描述得更为全面、详细，这些货品在有关税目的列名应视为同样具体。

(二) 混合物、不同材料构成或不同部件组成的组合物以及零售的成套货品，如果不能按照规则三（一）归类时，在本款可适用的条件下，应按构成货品基本特征的材料或部件归类。

(三) 货品不能按照规则三（一）或（二）归类时，应按号列顺序归入其可归入的最末一个税目。

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

Classification of goods in the Nomenclature shall be governed by the following Rules:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and provided such headings or Notes do not otherwise require, according to the following provisions.

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those heading are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to Rule 3 (a), shall be classified as they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to Rule 3 (a) or Rule 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.