

中华人民共和国 海关进出口税则

十位编码·监管条件·申报说明·出口退税·政策法规·海关代征税一览表

2009年中英文对照版(附光盘)

中华人民共和国海关进出口税则 编委会 编

Customs Import and Export Tariff
of the People's Republic of China

Decade Coding of HS, Customs Control Conditions, Declare Explanation, Export
Drawback, Regulations, Detailed Customs Duties Levied on Commission Basis

Compiled by the Editorial Department of the Customs
Import and Export Tariff of the People's Republic of China

经济日报出版社
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中华人民共和国 海关进出口税则

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特 别 提 示

一、“申报说明”更正的说明

因新的关税政策要在 2009 年 1 月 1 日正式对外公布实施, 各类企业进出口时都要执行新关税政策, 所以本《税则》为了满足企业的需要, 会在 2009 年 1 月出版。

但是由于海关总署制定的 2009 年最新申报说明政策没有调整完毕, 为了满足广大读者的需求我们会在相应政策调整完后作出补充更新文件, 以邮件的形式向广大读者发送新内容, 凡是购买 2009 版《中华人民共和国海关进出口税则》的客户, 请致电发行部咨询相关事宜。

二、“出口退税”本书中添加的说明

因为 09 年出口退税调整范围、内容较大, 为了方便读者参考出口退税数据, 本《税则》添加了出口退税率的内容, 一书在手征税退税一目了然。因为《税则》一书主要是提供进出口关税、监管数据查询的功能, 所有相关编码都是与海关报关系统一致, 而出口退税涉及到的部分编码本书中没有, 如企业需要查阅出口退税数据资料, 请向发行部咨询购买《中华人民共和国进出口货物征、退(免)税对照手册及法规汇编》(中华人民共和国财政部编辑)一书, 本书定价 280 元, 附光盘。

三、“中英对照法律法规汇编”新旧内容更替

本《税则》每年都会将本年度新出台的与企业报关业务关系密切的法律法规及其英文翻译内容放在《税则》后面, 因为如将以前年度出台的中英对照的法律法规全部放在《税则》后面, 《税则》就太厚或者只能分成若干册出版, 会给企业查询数据带来不便, 所以本《税则》只添加最新年度新出台的法律法规中英文内容, 以前年度的法律法规中英文内容我们会把它放到公司网站上去, 请需要的企业登录网址: www.fhgt.com.cn。或者向发行部电话咨询。

四、关于编码排列格式说明

本《税则》是以国际通用的《商品名称及编码协调制度公约》商品分类目录体系为基础, 按照国务院关税税则委员会最新关税数据编制, 查阅时请对照各级子目。如有疑问或不理解之处请向发行部咨询。

进出口贸易工具书系列说明

本系列工具书立足于帮助政府部门、企业及个人了解并掌握进出口贸易业务各方面的知识和程序、快速查阅相关数据, 本系列工具书涉及进出口贸易关于海关通关、检验检疫、加工贸易等业务的数据查询、实务操作、法律法规等内容。

本套工具书系列包含如下:

1. 《中华人民共和国海关进出口税则》 中英文版、附光盘 定价 260 元
2. 《中华人民共和国进出口货物征、退(免)税对照手册及法规汇编》 中文版、附光盘 定价 280 元
3. 《海关业务流程及标准化规范》 中文版、附光盘 定价 260 元
4. 《加工贸易及保税政策法规汇编》 中文版、附光盘 定价 260 元
5. 《中华人民共和国出入境检验检疫操作实务及法规大全》 中文版、附光盘 定价 260 元

您对本套工具书系列的评价:

	很好	好	尚可	差
从实用、可操作性的角度看				
从理论、专业水平的角度看				
从印刷、装帧的角度看				
从版式、封面设计的角度看				

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公司名称: _____ 联系人: _____
通讯地址: _____ 邮编: _____
联系电话: _____ 传真: _____ Email: _____

与我们联系:

如有任何疑问和需要请按以下方式与发行部联系。发行部电话: 010 - 85997935 传真: 010 - 85997936 邮箱: Email: fhgt@fhgt.com.cn 登录网站留言, 网址: www.fhgt.com.cn

REMARKS

1. Explanation about accession of “Export drawback” from this book.

These Customs Regulations will be Published in January 2009 to statisfy enterprises, need because new policies on Customs duties will go into effect offially on January 1 ,2009 and all enterprises should implement them in import and export.

But as some of the new policies made by the General Administration of Customs, Inspection and Quarantine, etc. for supervision of import and export in 2009 are being revised and will be published, we will send the reading public the new documents by e-mail to satisfy their needs. Those who buy the 2009 edition of the Customs Import and Export Tariff of the people’s Republic of China please telephone the distributins office to inquire about the relevant matters.

2. Explanation about accession of “drawback” from this book

If enterprises need to inquire about information about the drawback, please buy the book of the Comparison Manual and Collection of Statutes of People’s Republic of China on Levy, Refund and Exemption of Duties on Imports and Exports (compiled by the Ministry of Finance of People’s Republic of China), which is priced at 280 yuan and attached with a CD, from the distribution office.

3. Replacement of the old contents of the “Collection of Laws and Statutes in Chinese and English” with the new

Laws and regulations newly published in a year and closed connected with enterprises’ declaration business are put after these Tariff Regulations together their English translations every time because this book would be too thick or could only be published in several volumes if all the laws and regulations published in previous years and their English translations were put after these Tariff Regulations, which would inconvenience enterprises when they search for information. Therefore we only add the laws and regulations newly published in the current year and their English translations to these Tariff Regulations and will put the laws and regulations published in previous years and their English translations at our website. Those enterprises who have need please log onto our website: www.fhgt.com.cn or telephone the distribution office.

4. Explanation about the layout of codes

These Tariff Regulations are based *pn* the commodity classification catalogue system in the internationally accepted International Convention for Harmonized Commodity Description and Coding System and compiled according to the latest customs duties published by the Customs Tariff Commission under the Ministry of Finance. Please compare subitems on various levels when using this book and please consult the Distribution Department if you have any doubt or question.

《中华人民共和国海关进出口税则》

光盘安装使用说明

系统运行环境

硬件：486/Pentium、32M 以上内存、CD – ROM 驱动器、VGA/SVGA 显示器。

系统：简体中文版 2000/ XP / NT、中文版 Acrobat Reader。

光盘安装与使用

安装：

1. 将光盘插入光驱，光盘将自动安装浏览器、数据库及字体文件。
2. 若您的电脑中没有安装 Acrobat Reader，系统会自动提示安装 Acrobat Reader 5. 05 浏览器，然后根据提示继续完成安装。

运行：

1. 系统安装完毕，在左下角“开始→程序→相应的程序名”中调用相应的光盘名；也可在“我的电脑”中双击光盘图标直接打开阅读。
2. 若有其他问题，请致电 010 – 85997935 转技术部。

《Customs Import and Export Tariff of the People's Republic of China》 The instruction for installment of compact disc

The system operational setting

Hardware: 486/Pentium、Above 32 M memory、CD-ROM Drive、VGA/SVGA Display

System: Chinese edition Windows2000/XP/NT、Chinese edition Acrobat Reader

Installment and use

Installment:

1. Insert the compact disc into the CD-ROM, the disk will automatically install the browser, data base and font file.
2. If your computer already has installed Acrobat Reader 3.0, please uninstall it. The system will automatically remind you to install Acrobat Reader5.05. Please then complete the installment according to the prompt.
3. If the operational system is Windows2000/NT, please restart the computer after the installment so that the font will display effectively. Computers with operational system WinXP need not be restarted.

Operational:

1. After finishing the installment of operational system, please find the correspondent disc name through “start-program-correspondent program's name”, or double-click the icon of compact disc in “my computer”, and read it directly.
2. If there are any other questions, please call 010-85997935, and then transfer to technology department.

税率适用说明

一、进口税则

进口税则商品分类目录采用《商品名称及编码协调制度》。进口税则税目税率设置税则号列、货品中文名称、最惠国税率、普通税率、增值税税率、出口退税率、计量单位、监管条件、货品英文名称等栏目。

(一)正文税率使用说明

1. 最惠国税率

根据《条例》规定,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互给予最惠国待遇条款的双边贸易协定的国家或者地区的进口货物,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。

(1)“税则号列”栏目中的右上角标有“暂”字的税号所对应的商品实行进口暂定税率,根据海关征收关税采用“从低征收”的原则,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。税则号前标注“ex”的,表示适用暂定税率的应税进口货物以货品名称栏中的描述为准。

(2)税率栏中标有“T1”的表示此商品实行从量、复合税,具体税率详见附件1。

(3)税率栏中标有“T3”的表示此商品实行关税配额税率,具体税率详见附件3。

(4)税率栏中标有“T4”的表示该税目的部分商品凭信息产业部出具的用于信息技术产品的证明,可按附件4的税率计征税款,具体税率详见附件4。

2. 暂定税率

根据《条例》规定,适用最惠国税率、协定税率、特惠税率、关税配额税率的进口货物在一定期限内可以实行暂定税率。

适用最惠国税率、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;适用关税配额税率的进口货物有暂定税率的,应当适用暂定税率。适用普通税率的进口货物,不适用暂定税率。

3. 普通税率

根据《条例》规定,原产于除适用最惠国税率、协定税率、特惠税率国家或地区以外的国家或者地区的进口货物,以及原产地不明的进口货物,适用普通税率。

4. 增值税税率

海关代征的进口货物法定增值税税率,栏目空白时为免征,其他分为13%和17%两种。

5. 出口退税率

国家为鼓励出口对出口商品已征收的国内税部分或全部退还给出口企业的税率,本书所列出口退税率仅供企业参考(详细税目税率请见财政部编著的《中华人民共和国进出口货物征、退(免)税对照手册及法规汇编》一书)

(二)附件税率使用说明

1. 协定税率

根据《条例》规定,原产于与中华人民共和国签订有关税优惠条款的区域性贸易协定的国家或者地区的进口货物,适用协定税率。

协定税率栏中标注“T1”表示此商品征收从量、复合税,具体税率详见附件1。

(1)东盟协定税率

根据《中华人民共和国与东盟全面经济合作框架协议》及相关协议,对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、菲律宾共和国、新加坡共和国、泰国、越南社会主义共和国的部分进口货物,实施协定税率。

(2)亚太协定税率

根据《亚太贸易协定》及相关协议,对原产于大韩民国、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、老挝人民民主共和国的部分进口货物,实施协定税率。

(3)智利协定税率

根据《中华人民共和国政府与智利共和国政府自由贸易协定》及相关协议,对原产于智利共和国的部分进口

货物,实施协定税率。

(4) 巴基斯坦协定税率

根据《中华人民共和国政府与巴基斯坦伊斯兰共和国政府自由贸易协定》及相关协议,对原产于巴基斯坦伊斯兰共和国的部分进口货物,实施协定税率。

(5) 新加坡协定税率

根据《中华人民共和国政府和新加坡共和国政府自由贸易协定》及相关协议,对原产于新加坡共和国的部分进口货物,实施协定税率。

(6) 新西兰协定税率

根据《中华人民共和国政府和新西兰政府自由贸易协定》及相关协议,对原产于新西兰的部分进口货物,实施协定税率。

(7) 香港、澳门协定税率

根据《内地与香港关于建立更紧密经贸关系的安排》、《内地与澳门关于建立更紧密经贸关系》及相关协议,对原产于香港、澳门已完成原产地标准核准的进口货物,实施零关税。

2. 特惠税率

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

根据中华人民共和国政府与有关国家政府间换文协议,对原产于老挝人民民主共和国、孟加拉人民共和国、柬埔寨王国、缅甸联邦、安哥拉共和国、贝宁共和国、布隆迪共和国、佛得角共和国、中非共和国、吉布提共和国、赤道几内亚共和国、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、索马里共和国、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、乍得共和国、科摩罗联盟、刚果民主共和国、塞内加尔共和国、也门共和国、阿富汗伊斯兰共和国、马尔代夫共和国、萨摩亚独立国、瓦努图共和国的部分进口货物,实施特惠税率,见附件6。

特惠税率栏中标注“T1”表示此商品征收从量、复合税,具体税率参见附件1。

3. 配额税率

根据《条例》规定,按照国家规定实行关税配额管理的进口货物,关税配额内的,适用关税配额税率。见附件3。

二、出口税则

出口税则的商品分类目录与进口税则相同。出口税则设置税则号列、货品中文名称、出口税率、出口暂定税率、货品英文名称等栏目。税同号前标注“ex”,表示适用该税率的应税出口货物以货品名称栏中的描述为准。

根据《条例》规定,对出口货物在一定期限内可以实行暂定税率;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。

三、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

I . Import Tariff

The Harmonized Commodity Description and Coding System are introduced into the goods classification of the Import Tariff. The columns in the schedule of the Import Tariff are composed of tariff line, article description, Most Favored Nation (MFN) tariff rate, Agreement tariff rate, special preferential tariff rate, and general tariff rate.

(i) The Guideline to the Application of Tariff Rates Listed in the Columns of "Tax Code"

1. Most Favored Nation (MFN) Tariff Rates

According to the Regulations, the MFN tariff rates shall apply to the import goods 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, and the import goods originating in the countries and regions with which the People's Republic of China has concluded bilateral agreements that comprises reciprocal tariff preference clauses, and the import goods originating in the customs territory of the People's Republic of China.

Temporary import duty rates are implemented for commodities corresponding to the tariff Nos. marked with the word "temporary" in the upper right corner of the column "tariff item" and temporary duty rates shall be used if imports to which most-favored-nation rates applicable have temporary rates according to the Customs' regulation of "collecting the lower duties" in levy.

(2) T1 in the column of tax rates means Specific Duty, Compound Duty. Please refer to Annex 1 for specific tax rates.

(3) T3 in the column of tax rates means that the import goods are subject to Quota Control. In-Quota Interim Duty. Please refer to Annex 3 for In-Quota Interim tax rates.

(4) T4 in the column of tax rates means that if the commodity specified in the headings are, with certificates issued by The Information Industry Ministry, import for the purpose of manufacturing of information technological products, upon which Interim Import Duty Rates of Appendix 4 shall be levied.

2. Interim Tariff Rates

According to the Regulations, the import goods that are applicable to the MFN tariff rates, agreement tariff rates, agreement tariff rates, special preferential tariff rates, and tariff quota rates may apply to the interim tariff rates within a specific time limit.

Where there are interim tariff rates on import goods to which the MFN tariff rates are applicable, such interim tariff rates shall apply; where there are interim tariff rates on import goods to which the agreement tariff rates or the special tariff rates are applicable, the lower tariff rates shall apply; where there are interim tariff rates on import goods to which the tariff quota rates are applicable, such interim tariff rates shall apply. Interim tariff rates shall not apply to the import goods to which the general tariff rates are applicable.

3. General Tariff Rates

The general tariff rates shall apply to the import goods with undetermined origins and originating in the countries and regions that are not applicable to the MFN tariff rates, agreement tariff rates, or special preferential tariff rates.

4. Value Added Tax Rate

The prescribed value added tax of imported products collected by the Customs is to be exempted if the column is left blank, otherwise either a 13% or 17% of tax rates shall be imposed.

5. Rate of Export Rebate Tax

The rate of which the taxes collected are rebated partially or completely to encourage export. The rate of export rebate tax are listed in this book for reference (for more detailed tax items and tax rates, please refer to The Brochure for the Imposition, Rebate (Exemption) of Import and Export Tariffs and Collection of Provisions of People's Republic of China compiled by Ministry of Finance)

1. Agreement Tariff Rates

According to the Regulations, the agreement tariff rates shall apply to the import goods originating in the countries and regions with which the People's Republic of China has concluded a regional trade agreement that comprises preferential tariff clauses.

T1 in the columns of tax rates means Specific Duty, Compound Duty. Please refer to Annex 2 for specific tax rates.

(1) Preferential Tariff Rates of Asian-Pacific Trade Agreement

According to Framework Agreement on Comprehensive Economic Co-Operation between China and ASEAN and relevant agreements, the agreement tariff rates shall apply to certain import goods originating in Negara Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand, and the Socialist Republic of Viet Nam.

(2) Asian-Pacific Conventional Tariff Rate

According to Asia Pacific Trade Agreement and relevant agreements, the agreement tariff rates shall apply to certain import goods originating in the Republic of Korea, the Democratic Socialist Republic of Sri Lanka, the People's Republic of Bangladesh, the Republic of India, and the Lao People's Democratic Republic.

(3) The Conventional Tariff Rates for Chile

According to Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Chile and relevant agreements, the agreement tariff rates shall apply to certain import goods originating in the Republic of Chile.

(4) The Conventional Tariff Rates for Pakistan

According to Free Trade Agreement between the Government of the People's Republic of China and the Government of the Islamic Republic of Pakistan and relevant agreements, the agreement tariff rates shall apply to certain import goods originating in the Islamic Republic of Pakistan.

(5) The Conventional Tariff Rates for Singapore

According to Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Singapore and relevant agreements, the agreement tariff rates shall apply to certain import goods originating in the Republic of Singapore.

(6) The Conventional Tariff Rates for New Zealand

According to Free Trade Agreement between the Government of the People's Republic of China and the Government of New Zealand and relevant agreements, the agreement tariff rates shall apply to certain import goods originating in the Republic of New Zealand.

(7) The Conventional Tariff Rates for Hong Kong and Macao

Under Mainland/Hong Kong Closer Economic Partnership Arrangement and Mainland/Macao Closer Economic Partnership Arrangement and relevant agreements, the zero tariff rates shall apply to the import goods conforming to the approved rules of origin and originating in the Hong Kong Special Administrative Region of the People's Republic of China and Macao special Administrative Region of the People's Republic of China

2. Special Preferential Tariff Rates

According to the Regulations, the special preferential tariff rates shall apply to the import goods originating in countries and regions with which the People's Republic of China has concluded a trade agreement that comprises special preferential tariff clauses.

According to the Exchange Letter between the government of the People's Republic of China and the related governments, the special preferential tariff rates shall apply to certain import goods originating in the Lao People's Democratic Republic, the People's Republic of Bangladesh, the Kingdom of Cambodia, the Union of Myanmar, the Republic of Angola, the Republic of Benin, the Republic of Burundi, the Republic of Cape Verde, the Central African Republic, the Republic of Djibouti, the Republic of Equatorial Guinea, 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 Sudan, the Somali Republic, the United Republic of Tanzania, the Republic of Togo, the Republic of Uganda, the Republic of Zambia, the Republic of Chad, the Union of Comoros, the Democratic Republic of Congo, the Republic of Senegal, the Republic of Yemen, the Islamic Republic of Afghanistan, the Republic of Maldives, the Independent State of Samoa, and the Republic of Vanuatu. Please refer to Annex 6.

T1 in the columns of tax rates means Specific Duty, Compound Duty. Please refer to Annex 1 for specific tax rates.

3. Tariff Quota Rates

According to the Regulations, Where the quantity of import goods that are subject to tariff quota administration in accordance with the provisions of the State is within the tariff quota, the tariff quota rates shall apply. Please refer to Annex 3 for specific tax rates.

II. Export Tariff

The goods classification of the Export Tariff is consistent with the Import Tariff. The columns in the schedule of the Export Tariff are composed of tariff line, article description, and export tariff rate, export interim tariff rates, article Description. The tariff lines prefixed by "ex" indicate their export tariff rates apply to the export goods that conform to the respective article description.

According to the Regulations, interim tariff rates may apply to export goods within a specific time limit. Where there are interim tariff rates on export goods to which the export tariff rates are applicable, such interim tariff rates shall apply.

III. Tariff Reduction and Exemption

Tariff reduction or exemption granted to import and export goods of special areas, special enterprises or for special uses, as well as other temporary tariff reduction or exemption, shall be governed by the relevant provisions of the State Council.

编者按

为方便海关等有关管理部门、从事进出口的企业、报关企业、预录入企业和其他单位及个人了解最新的进出口税则税率、进口环节代征税税率和海关监管条件,准确地将外贸单证中的英文商品名称翻译成规范的中文名称,及时办理报关手续,我们编写了2009版《中华人民共和国海关进出口税则》(中英文对照版),(以下简称《税则》)。

2009版《税则》内容根据国务院关税税则委员会2009年最新调整的进出口关税税率编制而成。根据对外贸易形势的需要,2009年1月1日起,我国将继续按照加入世界贸易组织的关税减让承诺,调整后2009年关税总水平降低至9.80%。根据海关监管的需要,2009年进出口商品监管证件进行了大范围的调整,因此本《税则》内涉及的“监管条件”内容也相应进行了较大的调整。

为配合海关总署出台的进出口商品申报最新规定,2009版《税则》内“进出口商品规范申报说明”附件(以下简称“申报说明”)内容也相应作出了最新调整,为企业填制报关单、加工手册等报关单证提供了规范依据。“进出口商品规范申报说明”对不同商品设置了特定的申报要素内容。报关单中的“商品名称、规格型号”栏应当按照“进出口商品规范申报说明”中相应商品所列申报要素各项内容填写。

为便于使用本书,现将《中英文税则》说明如下:

第一部分为《关税税则》:

第1列为“税则号列”,其8位数与国务院关税税则委员会所调整编制的税目税率数据完全一致,并在此基础上增加了海关申报所需的10位数编码;

第2列为“货品的中文名称”;

第3列为“最惠国税率”,适用原产于世贸组织成员或与我国签有互惠双边贸易协定的国家或地区进口的货物;

第4列为“普通税率”适用原产于除适用最惠国税率、协定税率、特惠税率以外国家或地区进口的货物;

第5列为“增值税率”,栏目空白时为免征,其他分为13%和17%两种;

第6列为“出口退税”,栏内数字表示相应退税税率;

第7列为“计量单位”,为海关统计使用的法定计量单位;

第8列为“监管条件”,相应的代码表示在一般贸易进口或出口时应向海关提交的监管证件代码;

第9列为“货品的英文名称”。

随后加列了进出口商品规范申报说明、从量税和复合税税率表、进口商品协定税率表、进口商品关税配额税率表、非全税目信息技术产品税率表、进口商品消费税税率表、特惠税目税率表、台湾果蔬零关税措施商品税率表等以及2009年出口税则。

第二部分汇集财政部、商务部、海关总署等相关部委最新颁布的有关外贸管理方面的法律、法规及管理办法,并配有准确的英文翻译。中英文对照的参考,有利于相关人员更好掌握进出口贸易管理法律、法规及管理办法。欲知更全面,更详细的中英文对照法规,请登录网址:www.fhgt.com.cn。

为方便读者在海关报关和计算关税,本书另含有报关自动化系统常用代码表及海关计税方法两部分。

由于作者水平的限制和时间仓促,本书不足之处在所难免,恳请社会各界和广大读者批评指正。其中不准确和不全面之处敬请以发布的规范性文件为准!

Editor's Note

Aiming at assisting Customs and other governing bodies, enterprises participating import and export, Customs brokers, other trading partners and persons to query up-to-date tariff rates, other rates related to import and Custom supervision conditions, translate English commodity names in trade documents into standard Chinese names and go through declaring procedures to Customs, this Press compiles this Customs Import and Export Tariff of the People's Republic of China (Chinese-English Version, referred to as Chinese-English Tariff later)

2009 Tariff Regulations are compiled according to the latest adjustments of Import and Export Tariff rate made by State Council Tariff Regulation Committee. according to the demand of foreign trade circumstances, from Jan. 1st in 2009, China will continue to carry on its commitment of tariff concession as a member of WTO. After the adjustment, the general tariff level will be reduced 9.80%. According to the demand of Customs supervision, an extensive adjustment will have been made to Supervision Certificate of Customs Import and Export Good. Therefore, 2009 Tariff Regulations will make readjustment to the Supervision Conditions.

To go with the newly issued regulations by Custom of P. R. C. on the import and export goods, the accessories Instruction on Import and Export Commodities Standard Declaration (hereafter referred to as Declaration Instruction), of 2009 Tariff Regulation will make latest adjustments in accordance. Providing standards for enterprises to prepare customs declaration documents. Declaration Instruction sets key declaration factors for different commodities. The columns as to the description of goods and specification of goods should be filled in according to the key factors listed in Declaration Statement.

In order to acquaint enterprises with what inspection and quarantine are necessary for import and export commodities when they declare them, this book adds "legal inspection codes", i. e. "legal inspection and quarantine class codes" to represent different commodity inspection and quarantine names by different codes so that enterprises can learn about classes of legal inspection of import and export commodities and handle inspection and quarantine business rapidly and clear the Customs quickly.

For ease of using this book, the Chinese-English Tariff is explained as follow:

The first part is about Tariff Regulations;

Column 1 is Serial Number, the eight digits of which are in accordance with the data of tax items and rates adjusted and compiled by the State Council of Finance Tariff Regulation committee, onto which the code of ten digits required in customs declaration is added;

Column 2 is Commodity Chinese name;

Column 3 is Most-Favored-Nation rate, applicable to the goods originally produced in the members of WTO or in countries and regions that have bilateral trade agreement with China.

Column 4 is average rate, The general tariff rates shall apply to the import goods with undetermined origins and originating in the countries and regions that are not applicable to the MFN tariff rate, agreement tariff rates, or special preferential tariff rates.

Column 5 is VAT Rate, it will be exempted when this column is empty, and in other conditions the VAT rate is either 13% or 17%;

Column 6 is Export Drawback Rate, the numbers in this Column represent export drawback rates. the number in this Column represents export drawback rates.

Column 7 is Measurement Unit which is the official measurement units applied by Customs;

Column 8 is Supervision Conditions, respective codes represent the licenses or other documents that should be submitted to Customs at import or export in general trade pattern. For specific names, please refer to List of License names and their codes attached in this book.

Column 9 is Commodity English name.

In the following ranks, there are standard declaration instructions on imported and exported goods, table of Interim Duty rate on Agreement, tables of specific duty and compound duty, table of duty quota and rate on imported and exported goods, table of excise on imported goods, table of Special Preferential Duty Rate, table of duty Items and Duty Rates for Taiwan Fruits and vegetables in zero-Tariff Measure

The second part gathers relevant laws, rule and regulations on foreign trade management issued by Ministry of Finance, Ministry of Commerce, and Custom of P. R. C., with accurate English translation. A Chinese-English version is of great use for readers to have a good command of the laws, rules and regulations on foreign trade management.

For the convenience of reader in customs declaration and customs tax calculation, this book is enclosed with two additional parts: the table of codes commonly used in automatic declaration system and customs tax calculation method. Please log on to www.fhgt.com.cn for more detailed and complete version of laws and regulations with both Chinese and English translation Facilities used for medical treatment, surgery, dentistry or veterinary.

Due to limits of time and the knowledge of the author, some weaknesses in this book should be inevitable. Here I am open to readers' corrections and comments with great sincerity. If there is any inaccuracy and inadequacy, the official documents prevail.

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