

# 简明商品归类方法

## ——字典式商品归类速查手册

(汉英对照)

STRAIGHT WAY FOR CUSTOMS CODES  
A QUICK SEARCH DICTIONARY ON CUSTOMS CLASSIFICATION  
(CHINESE-ENGLISH)

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王雯◎著

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### 简明商品归类方法——字典式商品归类速查手册 (汉英对照)

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# 前 言

截至目前，海关合作理事会（现世界海关组织）实施《商品名称及编码协调制度》（以下简称《协调制度》）已有25年的时间。在这期间，《协调制度》的应用领域和范围不断扩大，已经成为国际贸易中最具权威的商品分类目录，为200多个国家和地区所使用。联合国统计署、世界贸易组织等国际组织均以该目录作为数据统计和政策制定的基础工具。

世界海关组织将《协调制度》称为“国际贸易的统一语言”，以此作为缔约方海关税则和统计目录的基础框架。以《协调制度》为基础的税则成为海关进出口管理的重要工具，成为实施税收政策、贸易管制、申报规范、出口退税、商品检验、数据统计等管理措施的重要载体。

法律规定，正确申报商品编码是进出口经营单位的法定义务，商品编码承载着进出口商品的各项管理政策信息，错误申报商品编码将导致少征漏征税款、违反国家进出口贸易管制或违反统计管理等有关法律的情形发生，给进出口企业带来经济损失和不良的信用记录。

由于商品编码具有适用规则复杂、目录结构独特、条文规定繁琐等特点，一直是进出口企业申报的难点。作者根据多年从事商品编码管理工作的经验，试图通过将常规分类方法与《协调制度》相互关联，使多数读者能够通过自己的判断从简入繁，解决日常工作中查找商品编码的困惑。

本书提供了两种查询方法：分级目录查询法和关键词查询法。分级目录查询法，以商品分类层级为框架，按照提示逐级缩小商品范围，在提示4~6位商品编码后，使用编码查询方式确定最终编码。关键词查询法，将进出口品名按照商品申报统计的频次，以关键词优先顺序排序，并逐级添加修饰语缩小商品范围，这种方法可以适应一般读者查询编码的需求。分级目录查询法比关键词查询法稍微复杂一些，它克服了使用关键词查询时，因读者对商品属性和关键词的理解不同而造成查询不到的问题。两种查询方法的配合使用可以使查询的范围更广、准确性更高。本书对于从事进出口商品归类的读者来讲是一本得力的工具书。

本书按照现行税则编写，请读者注意年度调整引起的商品编码的对照情况。所附的“申报要素”属于在申报时可能需要重点关注的主要要素，申报时需要填写的申报要素应以海关公布的规定为准。

本书属初次出版，虽经作者认真核对，差错在所难免，请读者指正。

作 者

2012年4月

# Preface

It has been 25 years since the Customs Cooperation Council (now the World Customs Organization) implemented the “Commodity Description and Coding System” (hereinafter referred to as HS). During that period, the application and scope of HS was developing rapidly. And now, HS has become the most authoritative commodity nomenclature for international trade used by more than 200 countries and regions. Statistics Department of the United Nations, WTO and other international organizations take HS as the basic tools for implicating data statistics and policy making.

The World Customs Organization defines the HS as “Unified language of international trade”, and obliges all contracting parties to use HS framework for customs tariff and statistical purposes. By now, HS-based customs tariff schedules become the important instrument for Import and Export managements, which serves for the implementation of tariff policies, trade controls, declaration requirements, export tax rebates, commodity inspection, statistics and other management measures.

By customs law, correct declaration of goods coding is the statutory obligation of the import and export business units. The coding of goods carries the policy and management information on import and export. False commodity codes application will result in revenue evading, or in violation of import and export trade control, or in breach of statistical management and other legal situation. Import and export enterprises will bear the losses in respects of economic and credit.

Complicated rules, special structure and tricky provisions always bring classification difficulties for import and export enterprises. With years of experience in the commodity code management, the author is trying to find a way about conventional classification methods and HS nomenclature interrelate, by which the majority of readers could more easily solve daily classification issues through their own judgment.

The book provides two search methods: hierarchical search method and keyword search method. Hierarchical search method relies on commodity classification levels as a framework, and then follows the prompts to gradually subdivide the scope of goods. After finding the prompt for 4 ~ 6 commodity coding, readers can determine the final coding with code order. Keyword search method sorts items in accordance with goods declaration statistics frequency, and gradually narrows the range of goods by keywords priority order. This method can adapt to most general readers' needs. Hierarchical search method is slightly more complicated than the keyword search method. However, it overcomes the failure of keyword method form different understands of key attributes of commodity among readers. Joint using two methods can get a wider range and higher accuracy searching output. It is naturally an effective tool for readers to engage in import and export commodity classification.

The book is written in accordance with the existing version of tariff schedule. Please keep upgrading with the annual adjustment correlations. The attached “Declaration elements” may refer to the main elements in the declaration. Legal declaration of these elements shall follow the regulations announced by the Customs administration.

For this initial publication of the book, errors may still remain after author's careful check and revise, readers' any comments will be kindly invited to make.

Author  
April, 2012

## 使用方法及注意事项

本书内容分为以下四个部分：

第一部分是分类指引，根据常见的分类标准和行业认知习惯，将进出口产品进行逐级分类以缩小商品的范围，直到与一个或几个《协调制度》4位或6位编码相衔接。

第二部分是中英文品名查询表，按《协调制度》编码顺序排列商品，编码相同的商品则按品名的关键词依次排列（例如，将子目7002.3110的“光导纤维用波导级石英玻璃管”按照关键词改写为“玻璃管，石英的，光导纤维用，波导级”），以方便查询，这一部分需要与第一部分配合使用。

第三部分是中文品名查询表，按照商品属性确定描述商品的关键词，并按照优先顺序排列，然后按品名首字汉语拼音音序排列，将商品名相同、但关键词限定语不同的商品排列在一起，以便对照查询。例如：

黄瓜，用醋或醋酸制作保藏的	2001.1000
黄瓜，鲜或冷藏的	0707.0000
黄瓜，暂时保藏，但不适合直接使用的	0711.4000

第四部分是英文品名查询表，这部分按品名首字母顺序排列，功能与第三部分相同。

下面，以“种用大麦”为例，分别介绍分级目录查询法和关键词查询法。

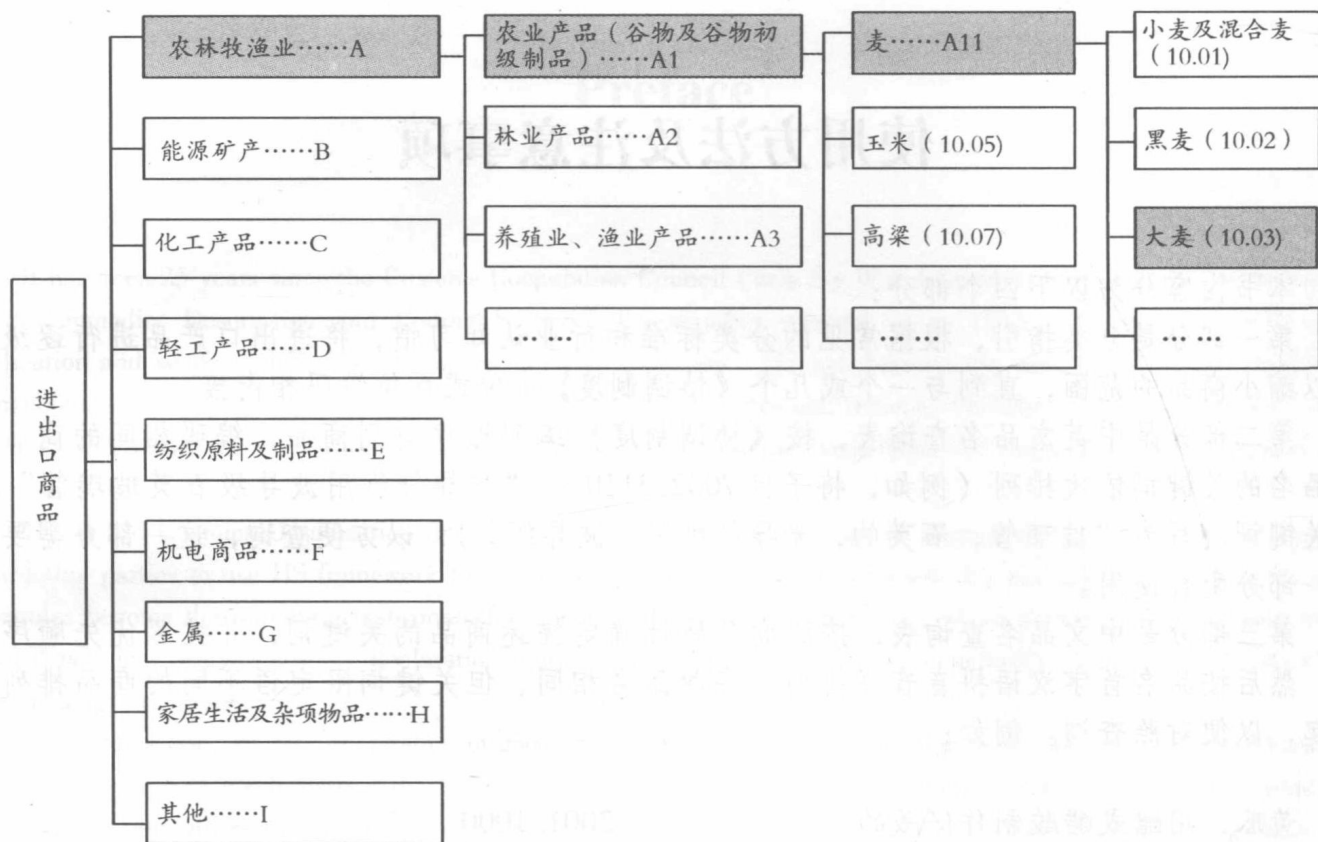
### 分级目录查询法

分级目录查询法，需第一、二部分配合使用。首先，从第一部分分类指引中开始查找。品名框右侧“云朵”内的符号即该品名的分类代码，出现代码表示可进一步细分，直到“括号”出现为止。查询过程如下：首先判断“种用大麦”属于A类“农林牧副渔业类”产品，进入A类之后，再根据分类提示进入A1，然后逐步细分，直到在A11中找到对应的4位编码“10.03”。然后，在第二部分按照编码顺序查到10.03，在其项下找到“大麦，种用”的编码为1003.1000，完成此次编码查询。

如果“括号”内编码只有两位数，则代表某一章，可直接查询这两位数开头的编码。

分类编码是根据层级递进的，每增加一级数字，代表细分一级，从分类层级上可以判定层级间的相互关系，例如，A11的上一层级是A1，A213与A214都是A21的子集，依此类推。

具体查询过程如下图所示：



## 关键词查询法

关键词查询法应使用本书第三或第四部分。

首先，需要判定该商品的主要关键词。“种用大麦”的首要关键词为“大麦”，如果使用中文查询，则在第三部分根据首字拼音查询找到“大麦”。然后，再根据其他关键词确定商品的8位编码。如果用英文检索，则需在第四部分中查找，方法同上。

应当注意，关键词查询法是参照商品品名的申报频率的统计结果设定的，由于不同读者对商品属性的认知不同，可能出现查找失败的情况。例如，当查询水果类商品时，商品是按照种类在前、包装在后的方式排列的，如“菠萝，罐头”和“番荔枝，罐头”，如果将罐头作为首词去查则查询不到；相反，如果查询常见的罐装食品时，需要使用“罐头”作为首词，如，“罐头，牛的”和“罐头，猪的”，如果使用“猪”或“牛”作为首要关键词，则查不到。这就是关键词查询法的局限。

建议当查询常见商品时，可以使用关键词查询法进行快速的查询；当查询不易归类的商品编码时应以分级目录查询法为主，并结合关键词查询法，这样可以得到较为准确的查询结果。

## 注意事项

1. 本书所引用的术语来自《中华人民共和国进出口税则》（以下简称《进出口税则》），其商品范围可能与行业的理解存在差异，请以《进出口税则》中的规定为准。例如，第24章

关于“水烟料”的子目注释：“子目 2403.11 所称‘水烟料’，是指由烟草和甘油混合而成用水烟筒吸用的烟草，不论是否含有芳香油及提取物、糖蜜或糖，也不论是否用水果调味，但供在水烟筒中吸用的非烟草产品除外。”再如，第 70 章关于“玻璃棉”的注释四：“税目 70.19 所称‘玻璃棉’，是指：（一）按重量计二氧化硅的含量在 60% 及以上的矿质棉；（二）按重量计二氧化硅的含量在 60% 以下，但碱性氧化物（氧化钾或氧化钠）的含量在 5% 以上或氧化硼的含量在 2% 以上的矿物棉。不符合上述规定的矿物棉归入税目 68.06。”

2. 同一级别的商品在特殊情况下可能存在交叉，应注意自上而下的使用原则。例如，在 C14 类中，如果既是非金属氯氧化物，又是氯化物时，应按照顺序归入卤氧化物。

3. 对于成套或配套使用的商品，除非本书条文具体列出，否则应按照《进出口税则》的归类总规则进行认定。

4. 对类似商品的分类应注意其主要属性的确认。例如，橡胶制外科用的手套，应以橡胶制品作为其主要属性，而橡胶制户外运动所用的手套，其主要属性应是家居用品；再如，未使用新闻纸的主要属性是印刷材料，应按照“纸”进行归类，如果已经印刷，则其是以文字或图像等印刷内容为其主要特征的商品，应按照“印刷品”进行归类。



# Search Methods and Notes

This book includes four parts:

The first part is called classification guidelines. In this part, the import and export products are classified step by step to narrow the scope with the common classification criterion and industry awareness, until one or more HS four-or-six-digital level codes dovetail with them.

The second part is a search table for bilingual commodity name. It arranges goods under the HS coding sequence with product keywords priority (for example, it rewrites the text of heading 7002.3110 "Waveguide quartz tube for optical fiber use" as "Glass tube, quartz, optical fiber, waveguide") to facilitate inquiries. This part needs to be used in conjunction with part one.

The third part is a search table for Chinese commodity name. It determines keywords in accordance with the product nature and arranges the order with their priorities, then sorts them with Pinyin tone of the first word of their names. The benefit for this method is much easier to search for commodities with the same name but different keywords. For example:

Cucumber, preserved by vinegar or acetic acid production	2001.1000
Cucumber, fresh or chilled	0707.0000
Cucumber, provisionally preserved but not suitable for direct use	0711.4000

The fourth part is a search table for English commodity name. It arranges commodities with alphabetical order. And the function is the same with the third part.

Here we use searching "barley seed" as an example for introducing two classification methods in this book: hierarchical search method and keyword search method.

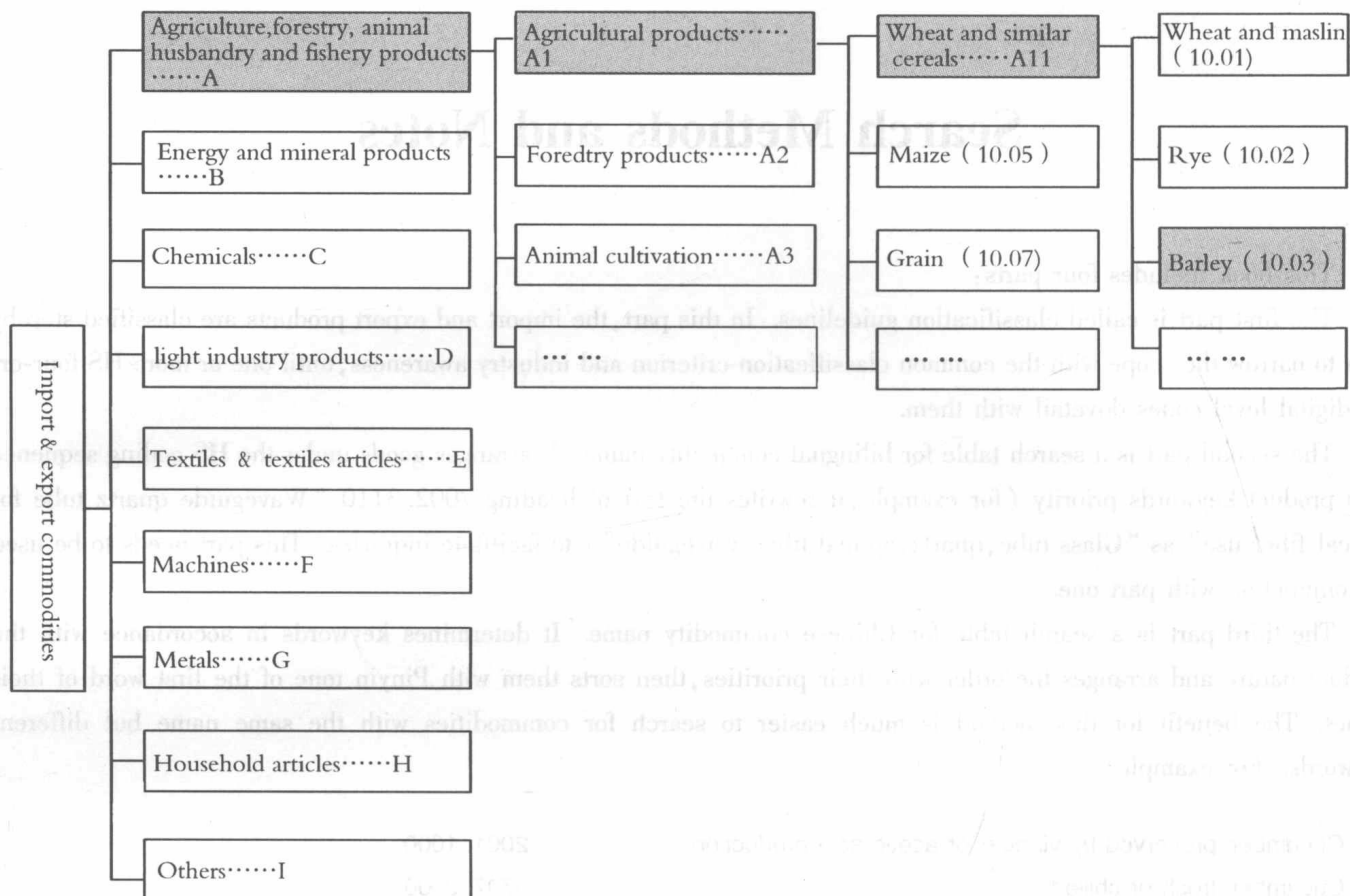
## Hierarchical search method

Hierarchical search method needs conjunctive using the first and the second part. Begin to search from the first part (classification guidelines) until the bracket occurs. The "clouds" symbol in the name box to the right indicates the classification index, which means that group can be further divided into more sub-groups. Query process is as follows: firstly, "barley seed" is predictably classified into Index A of "Agriculture, forestry, animal husbandry and fishery products". In index A, follow the prompt and go into A1, and go further until finding it at A11, then get the corresponding 4-digital level HS code "10.03". Go into the 10.03 in the second part and find "barley seed" under 1003.1000 by coding sequence. And the whole search is complete.

If there are only two-digit numbers  $\times \times$  in the bracket, that stands for Chapter  $\times \times$ , readers can search all the codes beginning with  $\times \times$  directly.

Indexes are progressive levels. Each adding digital of index stands for an additional subdivision level. Relationship between levels can be read from the index, for example, the upper level of the A11 is A1, both A213 and A214 are sub-groups of A21, and so on.

Specific query process is illustrated below:



**Keyword search method**

Keyword search method needs using the third or the fourth part.

Firstly, you need to determine the main keywords of the goods. “Barley” is the primary key word for “barley seed”. If you are using Chinese keyword search method, you should find the keyword according to phonetic order in the third part, and then determine the goods in accordance with other keywords, and finally get the 8-digital tariff code. It is similar way using English keyword search method in Part IV.

It should be noted that the keyword search method is based on statistical data of the name declaration frequency. Searching fails may occur due to different readers’ understanding of the product attributes. For example, fruit commodities are put in order by the type at first, and by packing next, such as “Pineapple, canned” and “Annona, canned”. Searching these fruit with packing as primary keyword will result nothing. On the contrary, normally canned foods are arranged with “canned” as the first word, such as “Canned, beef” and “Canned, pork”. Using “beef” or “pork” as first keywords will come to nothing. This is the limitations for keyword search method.

The author recommends readers use keyword search method as fast searching for common goods. When the good is not easy to classified, hierarchical search method will be your best choice. And you can get more accurate result combined with the keyword search method.

**Notes**

1. The terms referenced in the book come from the “Import and Export Tariff of the People’s Republic of China” (hereafter referred to as Import and Export Tariff). The range of goods may have differences with the understanding from industry. Be sure to follow the provisions of the “Import and Export Tariff”. For example, “Water pipe tobacco”, according to Subheading Note of Chapter 24, “For the purposes of Subheading 2403.11, the expression

'water pipe tobacco' means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this Subheading." Another example, "glass wool", according to Note IV of Chapter 70, "For the purposes of heading 70.19, the expression 'glass wool' means: (a) Mineral wools with a silica ( $\text{SiO}_2$ ) content not less than 60% by weight; (b) Mineral wools with a silica ( $\text{SiO}_2$ ) content less than 60% but with an alkaline oxide ( $\text{K}_2\text{O}$  or  $\text{Na}_2\text{O}$ ) content exceeding 5% by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content exceeding 2% by weight. Mineral wools which do not comply with the above specifications fall in heading 68.06."

2. There are description crosses for the same level of goods on special circumstances. It should be noted that top-down principles will be applied for the above situation, for example, in Index C14, if the good belongs to both non-metallic chlorine oxides and chloride, halogen oxides is take the priority.

3. For the combined set or complementary set, otherwise the provisions of the book specifically listed, classification should be in accordance with the "General Rules" of "Import and Export Tariff".

4. For the classification of similar goods, it should be noted that the determination of its main attributes is very important. For example, for rubber surgical gloves, rubber products is its main attribute, and for rubber outdoor sports gloves, the attribute will be household items; again, the main attributes of the unused newsprint is printed materials, so unused newsprint should be classified in accordance with the "paper". If it is printed, the printed content, such as text or image printed, makes its main features, then printed newspaper should be classified in accordance with the "prints".

# 申报要素代码表

## The Abbreviation for Declaration Requirements

代码 Abbreviation	申报要素	Declaration Requirements
1	状态或外观	Status or appearance
2	品牌或型号	Brand or specification
3	用途或通用性	Usage or versatility
4	工艺或来源	Process or source
5	式样或种类	Patten or type
6	成分或含量(包括材质)	Composition or content (including materials)
7	原理或功能	Principle or function
8	重量或体积(包括尺寸)	Weight or volume (including size)
9	其他	Other

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<b>PART IV SEARCH TABLE FOR ENGLISH     COMMODITY NAME .....</b>	<b>731</b>

# 第一部分 分类指引

## PART I CLASSIFICATION GUIDELINES








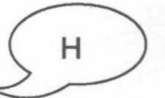





## 进出口商品分类总表

### GENERAL TABLE OF CLASSIFICATION FOR IMPORT & EXPORT COMMODITIES

进出口商品(包括允许、限制和禁止的各种商品,不包括进境物品)  
Import & export commodities (including permitted, limited and prohibited goods, inward articles are excluded)

<p><b>农林牧渔业(包括农业、养殖业、种植业、食品加工业类等)产品类</b> Agriculture, forestry, animal husbandry and fishery products (including agriculture, cultivation, farming and food processing products, etc.)</p>		<p>...4</p>
<p><b>能源矿产及其产品类(包括煤炭、燃料油、电力、矿物宝石、玻璃、陶瓷等)</b> Energy and mineral products (including coal, fuel, electricity, mineral precious stone, glass, ceramic products, etc.)</p>		<p>...42</p>
<p><b>化工产品(包括水、空气等)、药品、肥料、农药、高分子产品类</b> Chemicals (including water, air, etc.), pharmaceutical products, fertilisers, farm chemicals, polymers</p>		<p>...53</p>
<p><b>轻工产品类(包括皮革、纸张、日化、建材等)</b> Light industry products (including leather, paper, daily use chemical products, building materials, etc.)</p>		<p>...75</p>
<p><b>纺织原料及制品、鞋帽类</b> Textiles &amp; textiles articles, footwear, headgear</p>		<p>...87</p>
<p><b>机电商品、运输设备、仪器设备类</b> Machines, transport equipments, instruments and apparatuses</p>		<p>...93</p>
<p><b>金属类(包括金属及其制品、杂项、金属陶瓷等)</b> Metals (including metal and their articles, miscellaneous, cer-mets, etc.)</p>		<p>...97</p>
<p><b>家居生活及杂项物品类(包括活动房屋、家具、灯具、玩具、钟表、乐器、个人用品等)</b> Household articles and miscellaneous (including prefabricated buildings, furnitures, lightings, toys, clock &amp; watches, musical instruments, personal care articles, etc.)</p>		<p>...104</p>
<p><b>其他类(包括武器炸药类、货币、艺术品、城市垃圾等)</b> Others(including arms, currencies, works of art, municipal waste, etc.)</p>		<p>...111</p>



# 进出口商品分类明细

## SPECIFICATION OF IMPORT & EXPORT COMMODITY CLASSIFICATION

