

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

中华人民共和国 进出口税则

2015

国务院关税税则委员会办公室

中华人民共和国财政部关税司 编

Compiled by the Office of Customs Tariff
Commission of the State Council
Tariff Policy Department of Ministry of Finance P.R.C.

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(Enforced from January 1, 2015)

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使用说明

《中华人民共和国进出口税则》是《中华人民共和国进出口关税条例》（以下简称“《条例》”）的组成部分，主要包括进口税则、出口税则、本国子目注释等。

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》。进口税则税目税率表设置税则号列、货品名称、最惠国税率、协定税率、特惠税率、普通税率等栏目。

（一）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相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。

以从价方式计征关税的最惠国税率，在最惠国税率栏中直接列明；以其他方式计征关税的最惠国税率在最惠国税率栏脚注中列明。

非全税目信息技术产品的最惠国税率在最惠国税率栏中列明；其税则号列前标注“ex”，表示适用该税率的应税货物以货品名称栏中的描述为准。

（二）协定税率

根据《条例》规定，原产于与中华人民共和国签订含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。

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。

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。

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

Customs Tariff of Import and Export of the People's Republic of China, which mainly comprises *Import Tariff*, *Export Tariff*, and Domestic Heading Explanation Notes, is a component part of *Regulations of the People's Republic of China on Import and Export Duties* (hereinafter referred to as “*Regulations*”).

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) 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.

Ad valorem rates of the MFN tariffs are described in the column of the MFN tariff rate, the MFN tariff rates which in the form other than ad valorem rates are described in the footnotes.

The MFN tariff rates on Specific Information Technology Products are described in the column of the MFN tariff rate. The tariff lines prefixed by “ex” indicate their MFN tariff rates apply to the import goods that conform to the respective article description.

(ii) 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.

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.

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.

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。

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。

根据《中华人民共和国政府与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。

根据《中华人民共和国政府与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。

根据《中华人民共和国政府与秘鲁共和国政府自由贸易协定》及相关协议,对原产于秘鲁共和国的部分进口货物,实施协定税率。

根据《中华人民共和国政府与哥斯达黎加共和国政府自由贸易协定》及相关协议,对原产于哥斯达黎加共和国的部分进口货物,实施协定税率。

根据《中华人民共和国政府与瑞士联邦政府自由贸易协定》及相关协议,对原产于瑞士联邦的部分进口货物,实施协定税率。

根据《中华人民共和国政府与冰岛共和国政府自由贸易协定》及相关协议,对原产于冰岛共和国的部分进口货物,实施协定税率。

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的安排》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。

根据《海峡两岸经济合作框架协议》,对原产于台湾地区的部分进口货物,实施协定税率。

协定税率及其适用国别或地区在协定税率栏中标示,其中以从价以外方式计征关税的协定税率见脚注。国别或地区代码表附后。

(三) 特惠税率

根据《条例》规定,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者地区的进口货物,适用特惠税率。

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.

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.

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 New Zealand.

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.

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

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

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

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

According to *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, China and the Macao Special Administrative Region, China.

According to *Cross-Straits Economic Cooperation Framework Agreement*, the agreement tariff rates shall apply to certain import goods originating in Taiwan, China.

The agreement tariff rates which in the form of ad valorem and specific rates and their applicable countries and regions are indicated in the column of the Agreement Tariff Rate. The agreement tariff rates which in the form other than ad valorem rates are described in the footnotes. The table of codes of countries and regions is attached.

(iii) 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.

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、埃塞俄比亚联邦民主共和国、安哥拉共和国、贝宁共和国、布隆迪共和国、赤道几内亚共和国、多哥共和国、厄立特里亚国、刚果民主共和国、吉布提共和国、几内亚共和国、几内亚比绍共和国、科摩罗联盟、莱索托王国、利比里亚共和国、卢旺达共和国、马达加斯加共和国、马里共和国、马拉维共和国、毛里塔尼亚伊斯兰共和国、莫桑比克共和国、尼日尔共和国、塞拉利昂共和国、塞内加尔共和国、苏丹共和国、南苏丹共和国、索马里联邦共和国、坦桑尼亚联合共和国、乌干达共和国、赞比亚共和国、乍得共和国、中非共和国、阿富汗伊斯兰共和国、尼泊尔联邦民主共和国、东帝汶民主共和国、萨摩亚独立国、瓦努阿图共和国、也门共和国的部分进口货物,实施特惠税率。

特惠税率及其适用国别或地区在特惠税率栏中标示,其中以从价以外方式计征关税的特惠税率见脚注。国别或地区代码表附后。

(四) 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。

以从价方式计征关税的普通税率,在进口税则普通税率栏中直接列明;以其他方式计征关税的普通税率在普通税率栏脚注中列明。

(五) 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。

根据《中华人民共和国政府与新西兰政府自由贸易协定》,对原产于新西兰的部分产品,适用国别配额税率。

关税配额税率在最惠国税率栏的脚注中列明。

(六) 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

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 Federal Democratic Republic of Ethiopia, The Republic of Angola, The Republic of Benin, The Republic of Burundi, The Republic of Equatorial Guinea, The Republic of Togo, The State of Eritrea The Democratic Republic of Congo, The Republic of Djibouti, The Republic of Guinea, The Republic of Guinea-Bissau, Union of Comoros, The Kingdom of Lesotho, The Republic Of Liberia, The Republic of Rwanda, The Republic of Madagascar, The Republic of Mali, The Republic of Malawi, The Islamic Republic of Mauritania, The Republic of Mozambique, The Republic of Niger, The Republic of Sierra Leone, The Republic of Senegal, The Republic of the Sudan, The Republic of the South Sudan, The Federal Republic of Somalia, The United Republic of Tanzania, The Republic of Uganda, The Republic of Zambia, The Republic of Chad, The Central African Republic, The Islamic Republic of Afghanistan, The Federal Democratic Republic of Nepal, Democratic Republic of Timor-Leste, The Independent State of Samoa, The Republic of Vanuatu, The Republic of Yemen.

The special preferential tariff rates which in the form of ad valorem and specific rates and their applicable countries and regions are indicated in the column of the Special Preferential Tariff Rate. The special preferential tariff rates which in the form other than ad valorem rates are described in the footnotes. The table of codes of countries and regions is attached.

(iv) 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.

The general tariff rates which in the form of ad valorem rates are described in the column of the General Tariff Rate. The general tariff rates which in the form other than ad valorem rates are described in the footnotes.

(v) 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.

According to *Free Trade Agreement between the Government of the People's Republic of China and the Government of New Zealand*, the country-specific quota rates shall apply to certain import goods originating in New Zealand.

All the tariff quota rates are described in the footnotes other than in the column of the MFN tariff rate.

(vi) Interim Tariff Rates

According to the *Regulations*, the import goods that are applicable to the MFN 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

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。

1. 最惠国暂定税率

最惠国暂定税率在最惠国税率栏中以前置“△”标示（如“△8”表示该税目最惠国暂定税率为8%）。以从价以外方式计征关税的最惠国暂定税率见脚注。税则号列前标注“ex”，表示适用该税率的应税进口货物应在该税号范围内，以具体描述为准。

2. 关税配额暂定税率

关税配额暂定税率在最惠国税率栏的脚注中列明。

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、货品名称、出口税率等栏目。

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。

出口商品暂定税率见出口商品暂定税率表。税则号列前标注“ex”，表示适用该税率的应税出口货物应在该税号范围内，以具体描述为准。

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。

四、计量单位

税率计量单位代码如下。

计量单位代码	计量单位中文名称
¥	人民币元
kg	千克
ton	公吨
L	公升
m ²	平方米
set	台、套
\$	美元

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.

1. MFN Interim Tariff Rates

The MFN Interim Tariff rates are indicated with the fore mark of “△” in the column of the MFN tariff rate (for example, “△8” indicates that the MFN interim tariff rate on the respective tariff line is 8%). The MFN interim tariff rates which in the form other than ad valorem rates are described in the footnotes. The tariff lines prefixed by “ex” indicate their MFN interim tariff rates apply to the import goods that conform to the respective article description in these tariff lines.

2. Interim Tariff Quota Rates

The interim tariff quota rates are described in the footnotes other than in the column of the MFN tariff rate.

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.

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.

Interim tariff rates of the export goods refer to the “Table of Interim Tariff Rate on Export Goods”. The tariff lines prefixed by “ex” indicate their export tariff rates apply to the export goods that conform to the respective article description in these tariff lines.

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.

IV. Abbreviations and Symbols

The abbreviations and symbols used in the *Import Tariff* and the *Export Tariff* are listed in the following table.

abbreviation or symbol	unit
¥	Renminbi
kg	kilogram
ton	metric ton
L	liter
m ²	square meter
set	set
\$	US Dollar

五、本国子目注释

本国子目注释是国务院关税税则委员会对进口税则、出口税则解释的一部分。

六、文本效力

进出口税则内容以中文文本为准；英文译文仅供参考，不具法律效力。

七、附录

为查阅方便，在附录中收集整理了进口商品从量税、复合税税目税率表，关税配额商品税目税率表和《条例》(中英文文本)等。

V. Domestic Heading Explanation Notes

Domestic heading explanation notes, which explained by Customs Tariff Commission of the State Council, are the component parts of the *Import Tariff* and the *Export Tariff*.

VI. Force of the Text

The Chinese version of the *Import Tariff* and the *Export Tariff* is authentic. The English version is for reference only.

VII. Appendix

The appendix embodies the Table of Specific Rate and Compound Rate on Import Goods, the Table of Tariff Quota Rate on Import Goods, and both Chinese and English versions of the *Regulations* etc.

国别或地区代码表

序号	中文简称	英文代码	国家（组）及地区名称	包括国家或地区
适用协定税率				
1	亚太	AP	亚太贸易协定国家	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
2	东盟	AS	东盟协定国家	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、泰国和越南社会主义共和国
3	新加坡	SG	新加坡共和国	新加坡共和国
4	巴基斯坦	PK	巴基斯坦伊斯兰共和国	巴基斯坦伊斯兰共和国
5	智利	CL	智利共和国	智利共和国
6	新西兰	NZ	新西兰	新西兰
7	秘鲁	PE	秘鲁共和国	秘鲁共和国
8	哥斯达黎加	CR	哥斯达黎加共和国	哥斯达黎加共和国
9	瑞士	CH	瑞士联邦	瑞士联邦
10	冰岛	IS	冰岛共和国	冰岛共和国
11	中国香港	HK	香港特别行政区	香港特别行政区
12	中国澳门	MO	澳门特别行政区	澳门特别行政区
13	中国台湾	TW	台湾地区	台湾地区

续表

序号	中文简称	英文代码	国家(组)及地区名称	包括国家或地区
适用特惠税率				
14	亚太	AP	亚太贸易协定的 2 个国家	孟加拉人民共和国、老挝人民民主共和国
15	受惠国	LD	埃塞俄比亚联邦民主共和国等 40 个最不发达国家	埃塞俄比亚联邦民主共和国、布隆迪共和国、赤道几内亚共和国、刚果民主共和国、吉布提共和国、几内亚共和国、几内亚比绍共和国、莱索托王国、马达加斯加共和国、马拉维共和国、马里共和国、莫桑比克共和国、南苏丹共和国、塞拉利昂共和国、塞内加尔共和国、苏丹共和国、索马里联邦共和国、坦桑尼亚联合共和国、乌干达共和国、乍得共和国、中非共和国、阿富汗伊斯兰共和国、也门共和国、瓦努阿图共和国、安哥拉共和国、贝宁共和国、多哥共和国、厄立特里亚国、科摩罗联盟、利比里亚共和国、卢旺达共和国、尼日尔共和国、赞比亚共和国、东帝汶民主共和国、柬埔寨王国、缅甸联邦共和国、尼泊尔联邦民主共和国、萨摩亚独立国、毛里塔尼亚伊斯兰共和国、孟加拉人民共和国
16	受惠国 ₁	LD ₁	埃塞俄比亚联邦民主共和国等 38 个最不发达国家	埃塞俄比亚联邦民主共和国、布隆迪共和国、赤道几内亚共和国、刚果民主共和国、吉布提共和国、几内亚共和国、几内亚比绍共和国、莱索托王国、马达加斯加共和国、马拉维共和国、马里共和国、莫桑比克共和国、南苏丹共和国、塞拉利昂共和国、塞内加尔共和国、苏丹共和国、索马里联邦共和国、坦桑尼亚联合共和国、乌干达共和国、乍得共和国、中非共和国、阿富汗伊斯兰共和国、也门共和国、瓦努阿图共和国、安哥拉共和国、贝宁共和国、多哥共和国、厄立特里亚国、科摩罗联盟、利比里亚共和国、卢旺达共和国、尼日尔共和国、赞比亚共和国、东帝汶民主共和国、柬埔寨王国、缅甸联邦共和国、尼泊尔联邦民主共和国、萨摩亚独立国
17	受惠国 ₂	LD ₂	埃塞俄比亚联邦民主共和国等 24 个最不发达国家	埃塞俄比亚联邦民主共和国、布隆迪共和国、赤道几内亚共和国、刚果民主共和国、吉布提共和国、几内亚共和国、几内亚比绍共和国、莱索托王国、马达加斯加共和国、马拉维共和国、马里共和国、莫桑比克共和国、南苏丹共和国、塞拉利昂共和国、塞内加尔共和国、苏丹共和国、索马里联邦共和国、坦桑尼亚联合共和国、乌干达共和国、乍得共和国、中非共和国、阿富汗伊斯兰共和国、也门共和国、瓦努阿图共和国
18	柬埔寨	KH	柬埔寨王国	柬埔寨王国
19	缅甸	MM	缅甸联邦	缅甸联邦
20	老挝	LA	老挝人民民主共和国	老挝人民民主共和国

Table of Codes of Countries and Regions

No.	Code	Countries (Group) or Regions	Relevant Countries and Regions
the agreement tariff rates			
1	AP	Countries under Asia Pacific Trade Agreement	Republic of Korea, Democratic Socialist Republic of Sri Lanka, People's Republic of Bangladesh, Republic of India, Lao People's Democratic Republic
2	AS	Members of ASEAN	Negara Brunei Darussalam, Kingdom of Cambodia, Republic of Indonesia, Lao People's Democratic Republic, Malaysia, Union of Myanmar, Republic of Philippines, Republic of Singapore, Kingdom of Thailand, Socialist Republic of Viet Nam
3	SG	Republic of Singapore	Republic of Singapore
4	PK	Islamic Republic of Pakistan	Islamic Republic of Pakistan
5	CL	Republic of Chile	Republic of Chile
6	NZ	New Zealand	New Zealand
7	PE	Republic of Peru	Republic of Peru
8	CR	Republic of Costa Rica	Republic of Costa Rica
9	CH	Swiss Confederation	Swiss Confederation
10	IS	Republic of Iceland	Republic of Iceland
11	HK	Hong Kong Special Administrative Region, China	Hong Kong Special Administrative Region, China
12	MO	Macao Special Administrative Region, China	Macao Special Administrative Region, China
13	TW	Taiwan, China	Taiwan, China
the special preferential tariff rates			
14	AP	Two countries of APTA	People's Republic of Bangladesh, Lao People's Democratic Republic
15	LD	40 Least Developing Countries	The Federal Democratic Republic of Ethiopia, The Republic of Angola, The Republic of Benin, The Republic of Burundi, The Republic of Togo, The State of Eritrea, The Democratic Republic of Congo, The Republic of Djibouti, The Republic of Guinea, The Republic of Guinea-Bissau, Union of Comoros, The Kingdom of Lesotho, The Republic of Liberia, The Republic of Rwanda, The Republic of Madagascar, The Republic of Mali, The Republic of Malawi, The Republic of Mozambique, The Republic of Sierra Leone, The Republic of Senegal, The Republic of the Sudan, The Republic of the South Sudan, The United Republic of Tanzania, The Republic of Uganda, The Republic of Zambia, The Republic of Chad, The Central African Republic, The Republic of Niger, The Islamic Republic of Afghanistan, The Federal Democratic Republic of Nepal, Democratic Republic of Timor-Leste, The Independent State of Samoa, The Republic of Vanuatu, The Republic of Yemen, Kingdom of Cambodia, Union of Myanmar, The People's Republic of Bangladesh, The Republic of Equatorial Guinea, The Islamic Republic of Mauritania, The Federal Republic of Somalia

续表

No.	Code	Countries (Group) or Regions	Relevant Countries and Regions
16	LD ₁	38 Least Developing Countries	The Federal Democratic Republic of Ethiopia, The Republic of Angola, The Republic of Benin, The Republic of Burundi, The Republic of Togo, The State of Eritrea, The Democratic Republic of Congo, The Republic of Djibouti, The Republic of Guinea, The Republic of Guinea-Bissau, Union of Comoros, The Kingdom of Lesotho, The Republic of Liberia, The Republic of Rwanda, The Republic of Madagascar, The Republic of Mali, The Republic of Malawi, The Republic of Mozambique, The Republic of Sierra Leone, The Republic of Senegal, The Republic of the Sudan, The Republic of the South Sudan, The United Republic of Tanzania, The Republic of Uganda, The Republic of Zambia, The Republic of Chad, The Central African Republic, The Republic of Niger, The Islamic Republic of Afghanistan, The Federal Democratic Republic of Nepal, Democratic Republic of Timor-Leste, The Independent State of Samoa, The Republic of Vanuatu, The Republic of Yemen, Kingdom of Cambodia, Union of Myanmar, The Republic of Equatorial Guinea, The Federal Republic of Somalia
17	LD ₂	24 Least Developing Countries	The Federal Democratic Republic of Ethiopia, The Republic of Burundi, The Democratic Republic of Congo, The Republic of Djibouti, The Republic of Guinea, The Republic of Guinea-Bissau, The Kingdom of Lesotho, The Republic of Madagascar, The Republic of Mali, The Republic of Malawi, The Republic of Mozambique, The Republic of Sierra Leone, The Republic of Senegal, The Republic of the Sudan, The Republic of the South Sudan, The United Republic of Tanzania, The Republic of Uganda, The Republic of Chad, The Central African Republic, The Islamic Republic of Afghanistan, The Republic of Vanuatu, The Republic of Yemen, The Republic of Equatorial Guinea, The Federal Republic of Somalia
18	KH	Kingdom of Cambodia	Kingdom of Cambodia
19	MM	Union of Myanmar	Union of Myanmar
20	LA	Lao People's Democratic Republic	Lao People's Democratic Republic

总 目 录

Contents

中华人民共和国进口税则·····	(1)
Customs Tariff of Import of the People's Republic of China	
中华人民共和国出口税则·····	(979)
Customs Tariff of Export of the People's Republic of China	
出口商品暂定税率表·····	(986)
Interim Duty Rate on Exported Goods	
部分本国子目注释·····	(1000)
Domestic Heading Explanation Notes	
附录	
Appendix	
附录一 关税配额商品税目税率表·····	(1017)
Tariff Quota Rate on Imported Goods	
附录二 进口商品暂定税率表·····	(1019)
Interim Duty Rate on Imported Goods	
附录三 进口商品从量税、复合税税目税率表·····	(1051)
Specific and Compound Duty Rate on Imported Goods	
附录四 中华人民共和国进境物品进口税率表·····	(1055)
Duty Rate on Inward Articles of the People's Republic of China	
附录五 中华人民共和国进出口关税条例·····	(1056)
Regulations of the People's Republic of China on Import and Export Duties	

中华人民共和国进口税则

(2015 年 1 月 1 日起实施)

**Customs Tariff of Import of the
People's Republic of China
(Enforced from January 1, 2015)**

进口税则目录

Index of Import Tariff

归类总规则	(11)	GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM	(11)
第一类 活动物;动物产品		SECTION I LIVE ANIMALS;ANIMAL PRODUCTS	
第一章 活动物	(13)	Chapter 1 Live animals	(13)
第二章 肉及食用杂碎	(19)	Chapter 2 Meat and edible meat offal	(19)
第三章 鱼、甲壳动物、软体动物及其他水生无脊椎 动物	(27)	Chapter 3 Fish and crustaceans,molluscs and other aquatic invertebrates	(27)
第四章 乳品;蛋品;天然蜂蜜;其他食用动物产品	(56)	Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin,not elsewhere specified or included	(56)
第五章 其他动物产品	(62)	Chapter 5 Products of animal origin,not elsewhere Specified or included	(62)
第二类 植物产品		SECTION II VEGETABLE PRODUCTS	
第六章 活树及其他活植物;鳞茎、根及类似品; 插花及装饰用簇叶	(67)	Chapter 6 Live trees and other plants; bulbs,roots and the like; cut flowers and ornamental foliage	(67)
第七章 食用蔬菜、根及块茎	(71)	Chapter 7 Edible vegetables and certain roots and tubers	(71)
第八章 食用水果及坚果;柑桔属水果或甜瓜的 果皮	(82)	Chapter 8 Edible fruit and nuts; peel of citrus fruit or melons	(82)
第九章 咖啡、茶、马黛茶及调味香料	(92)	Chapter 9 Coffee,tea,mate and spices	(92)
第十章 谷物	(98)	Chapter 10 Cereals	(98)
第十一章 制粉工业产品;麦芽;淀粉;菊粉;面筋	(101)	Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten	(101)
第十二章 含油子仁及果实;杂项子仁及果实;工 业用或药用植物;稻草、秸秆及饲料	(105)	Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains,seeds and fruit; industrial or medicinal plants; straw and fodder	(105)
第十三章 虫胶;树胶、树脂及其他植物液、汁	(116)	Chapter 13 Lac; gums,resins and other vegetable saps and extracts	(116)
第十四章 编结用植物材料;其他植物产品	(119)	Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included	(119)
第三类 动、植物油、脂及其分解产品;精制的食用 油脂;动、植物蜡		SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
第十五章 动、植物油、脂及其分解产品;精制的 食用油脂;动、植物蜡	(121)	Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	(121)

**第四类 食品;饮料、酒及醋;烟草、烟草及烟草代用品
的制品**

**SECTION IV PREPARED FOODSTUFFS; BE-
VERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED
TOBACCO SUBSTITUTES**

第十六章	肉、鱼、甲壳动物、软体动物及其他水生 无脊椎动物的制品 (128)	Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates (128)
第十七章	糖及糖食 (136)	Chapter 17	Sugars and sugar confectionery (136)
第十八章	可可及可可制品 (139)	Chapter 18	Cocoa and cocoa preparations (139)
第十九章	谷物、粮食粉、淀粉或乳的制品;糕饼 点心 (141)	Chapter 19	Preparations of cereals, flour, starch or milk; pastry cook's products (141)
第二十章	蔬菜、水果、坚果或植物其他部分的 制品 (145)	Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants (145)
第二十一章	杂项食品 (157)	Chapter 21	Miscellaneous edible preparations (157)
第二十二章	饮料、酒及醋 (161)	Chapter 22	Beverages, spirits and vinegar (161)
第二十三章	食品工业的残渣及废料;配制的动物 饲料 (165)	Chapter 23	Residues and waste from the food industries; prepared animal fodder (165)
第二十四章	烟草及烟草代用品的制品 (168)	Chapter 24	Tobacco and manufactured tobacco substitutes (168)

第五类 矿产品

SECTION V MINERAL PRODUCTS

第二十五章	盐;硫磺;泥土及石料;石膏料、石灰 及水泥 (169)	Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement (169)
第二十六章	矿砂、矿渣及矿灰 (178)	Chapter 26	Ores, slag and ash (178)
第二十七章	矿物燃料、矿物油及其蒸馏产品;沥青 物质;矿物蜡 (182)	Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous Substances; mineral waxes (182)

第六类 化学工业及其相关工业的产品

**SECTION VI PRODUCTS OF THE CHEMICAL OR
ALLIED INDUSTRIES**

第二十八章	无机化学品;贵金属、稀土金属、放 射性元素及其同位素的有机及无机 化合物 (190)	Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare- earth metals of radioactive elements or of isotopes (190)
第二十九章	有机化学品 (221)	Chapter 29	Organic chemicals (221)
第三十章	药品 (274)	Chapter 30	Pharmaceutical products (274)
第三十一章	肥料 (284)	Chapter 31	Fertilizers (284)
第三十二章	鞣料浸膏及染料浸膏;鞣酸及其衍生 物;染料、颜料及其他着色料;油漆及 清漆;油灰及其他类似胶粘剂;墨水、 油墨 (288)	Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks (288)
第三十三章	精油及香膏;芳香料制品及化妆盥洗品 (297)	Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations (297)

第三十四章	肥皂、有机表面活性剂、洗涤剂、润滑剂、人造蜡、调制蜡、光洁剂、蜡烛及类似品、塑型用膏、“牙科用蜡”及牙科用熟石膏制剂 (303)	Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster (303)
第三十五章	蛋白类物质;改性淀粉;胶;酶 (309)	Chapter 35	Albuminoidal substances; modified starches; glues; enzymes (309)
第三十六章	炸药;烟火制品;火柴;引火合金;易燃材料制品 (313)	Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations (313)
第三十七章	照相及电影用品 (315)	Chapter 37	Photographic or cinematographic goods (315)
第三十八章	杂项化学产品 (324)	Chapter 38	Miscellaneous chemical products (324)
第七类	塑料及其制品;橡胶及其制品	SECTION VII	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF
第三十九章	塑料及其制品 (339)	Chapter 39	Plastics and articles thereof (339)
第四十章	橡胶及其制品 (362)	Chapter 40	Rubber and articles thereof (362)
第八类	生皮、皮革、毛皮及其制品;鞍具及挽具;旅行用品、手提包及类似容器;动物肠线(蚕胶丝除外)制品	SECTION VIII	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT(OTHER THAN SILK-WORM GUT)
第四十一章	生皮(毛皮除外)及皮革 (376)	Chapter 41	Raw hides and skins(other than furskins) and leather (376)
第四十二章	皮革制品;鞍具及挽具;旅行用品、手提包及类似容器;动物肠线(蚕胶丝除外)制品 (384)	Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut(other than silk-worm gut) (384)
第四十三章	毛皮、人造毛皮及其制品 (389)	Chapter 43	Furskins and artificial fur; manufactures thereof (389)
第九类	木及木制品;木炭;软木及软木制品;稻草、秸秆、针茅或其他编结材料制品;篮筐及柳条编结品	SECTION IX	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAINTING MATERIALS; BASKETWARE AND WICKERWORK
第四十四章	木及木制品;木炭 (392)	Chapter 44	Wood and articles of wood; wood charcoal (392)
第四十五章	软木及软木制品 (405)	Chapter 45	Cork and articles of cork (405)
第四十六章	稻草、秸秆、针茅或其他编结材料制品;篮筐及柳条编结品 (406)	Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork (406)