

中华人民共和国 海关进出口税则

十位编码·监管条件·政策法规·出口退税·海关代征税一览表

2005年中英文版附光盘

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, Regulations, Export
Drawback 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



经济科学出版社
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《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 Windows95/98/2000/XP/NT、中文版 Acrobat Reader 4.0。

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. 若您的电脑中已经安装了 Acrobat Reader 3.0 浏览器,请将其卸载。系统会自动提示安装中文版 Acrobat Reader 4.0 浏览器,然后根据提示继续完成安装。
3. 安装后,如果操作系统为 Windows 95/98/2000/NT,请重新启动机器,使字体生效:WinXP 操作系统可直接使用。

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1. 系统安装完毕,在“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 010-85997162 转技术部。

青苹果数据中心

编者按

从2005年1月1日起,中华人民共和国国务院关税税则委员会根据中国加入世界贸易组织的承诺和对外经济贸易发展的需要,对《中华人民共和国海关进出口税则》进行了较大范围的调整,国务院各主管部门也相应调整了进出口管理措施。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《中华人民共和国海关进出口税则》(中英文对照版),(以下简称《中英文税则》)。

为便于使用本书,现将《中英文税则》说明如下:

第1列为“税则号列”,其8位数与《中华人民共和国海关进出口税则》完全一致,并在此基础上增加了海关的10位数编码。

第2列为“货品的中文名称”。

第3列为“进口税率”,其中第1栏是最惠国税率,适用于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2栏是曼谷税率,适用于原产于与我国签订《曼谷协定》的国家或地区进口的货物。第3栏为普通税率,适用于原产于上述1、2栏以外国家或地区进口的货物。

第4列为“增值税率”,栏目空白时为免征,其他分为13%和17%两种。

第5列为“出口退税率”,栏内数字表示相应退税税率。

第6列为“计量单位”,为海关统计使用的法定计量单位。

第7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,具体名称参见本书《监管证件与名称代码表》(见1116页)。

第8列为“货品的英文名称”。

本税则各栏目的税率均为从价税(**除外)。

本税则税率栏目内的**表示从量税、复合税,具体税率详见附件2(第963页)。

本税则在税率前标有*的,表示该税率为实行进口关税配额的商品的配额外税率,配额内税率详见附件3(第968页)。

本税则在税号前标有*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,可按本税则附件4的税率计征税款(第970页)。

Editor's Note

From 1 January 2004, in accordance with the promise of China's entry to WTO and requirements of economic and foreign trade development, the Tariff Commission of the State Council will adjust the Customs Import and Export Tariff of PRC with a rather extensive range, while other government authorities of the State Council will adjust their import and export management measures respectively. 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 Customs 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).

For ease of using this book, the Chinese-English Tariff is explained as follows.

Column 1 is Tariff Number in which its 8 number digits are compliance with Customs Import and Export Tariff of the People's Republic of China, and adds Customs 10 digits code based on it.

Column 2 is Commodity Chinese name.

Column 3 is Import Duty Rate in which line 1 is Most-Favored-Nation rate, line 2 is Bangkok Agreement Rate, line 3 is General Rate.

Column 4 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 5 is Export Drawback Rate, the numbers in this Column represents export drawback rates.

Column 6 is Measurement Unit which is the official measurement units applied by Customs.

Column 7 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. (Page1116)

Column 8 is Commodity English name.

All import duty rates of the four categories mean ad valorem duty rates (Except the rates marked with * * ahead).

Import duty rates marked with * * ahead mean specific duty rates or compound duty rates see Appendix2 (Page 963).

Rates marked with * ahead mean that the import goods are subject to Quota Control. In-Quota Interim import duty rates see Appendix3 (Page 968).

Heading Nos. marked with * ahead mean that if the commodity specified in the headings are, with certificates issued by The Information Industry Ministry, imported for the purpose of manufacturing of information technological products, upon which Interim Import Duty Rates of Appendix4 (Page 970) shall be levied.

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中华人民共和国海关进口税则

(2005 年 1 月 1 日起实施)

Customs Import Tariff of the

People's Republic of China

(Enforced from January 1, 2005)

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SECTION IX WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

- 第四十四章 木及木制品;木炭 (308)
- 第四十五章 软木及软木制品 (332)
- 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 (333)

- Chapter 44 Wood and articles of wood; wood charcoal (308)
- Chapter 45 Cork and articles of cork (332)
- Chapter 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork (333)

第十类 木浆及其他纤维状纤维素浆;回收(废碎)纸或纸板;纸、纸板及其制品

SECTION X PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

- 第四十七章 木浆及其他纤维状纤维素浆;回收(废碎)纸或纸板 (336)
- 第四十八章 纸及纸板;纸浆;纸或纸板制品 (338)
- 第四十九章 书籍、报纸、印刷图画及其他印刷品;手稿、打字稿及设计图纸 (353)

- Chapter 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard (336)
- Chapter 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard (338)
- Chapter 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans (353)

第十一类 纺织原料及纺织制品

SECTION XI TEXTILES AND TEXTILE ARTICLES

- 第五十章 蚕丝 (362)
- 第五十一章 羊毛、动物细毛或粗毛;马毛纱线及其机织物 (367)
- 第五十二章 棉花 (375)
- 第五十三章 其他植物纺织纤维;纸纱线及其机织物 (420)
- 第五十四章 化学纤维长丝 (433)
- 第五十五章 化学纤维短纤 (452)
- 第五十六章 絮胎、毡呢及无纺织物;特种纱线;线、绳、索、缆及其制品 (493)
- 第五十七章 地毯及纺织材料的其他铺地制品 (501)
- 第五十八章 特种机织物;簇绒织物;花边;装饰毯;装饰带;刺绣品 (503)

- Chapter 50 Silk (362)
- Chapter 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric (367)
- Chapter 52 Cotton (375)
- Chapter 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn (420)
- Chapter 54 Man-made filaments (433)
- Chapter 55 Man-made staple fibres (452)
- Chapter 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof (493)
- Chapter 57 Carpets and other textile floor coverings (501)
- Chapter 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery (503)

第五十九章 浸渍、涂布、包覆或层压的 纺织物;工业用纺织制品 (513)	Chapter 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use (513)
第六十章 针织物及钩编织物 (529)	Chapter 60 Knitted or crocheted fabrics (529)
第六十一章 针织或钩编的服装及衣着 附件 (533)	Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted (533)
第六十二章 非针织或非钩编的服装及 衣着附件 (590)	Chapter 62 Articles of apparel and clothing accessories, not knitted or crocheted (590)
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第十二类 鞋、帽、伞、杖、鞭及其零件; 已加工的羽毛及其制品;人造 花;人发制品	SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR
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第六十六章 雨伞、阳伞、手杖、鞭子、马鞭及 其零件 (668)	Chapter 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof (668)
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第七十一章 天然或养殖珍珠、宝石或半宝石、贵金属、包贵金属及其制品；仿首饰；硬币 (690)

第十五类 贱金属及其制品

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