

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

2007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, 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

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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。

运行:

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 - 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 Windows 95/98/2000/XP/NT, Chinese edition Acrobat Reader 4.0

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 Reader 4.0. Please then complete the installment according to the prompt.
3. If the operational system is Windows 95/98/2000/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

税则号列 Tariff Item.	货 品 名 称	最惠国 (%) MFN	协定 (%) CT 东盟 CA 中巴 CP 中智 CC	普通 Gen	增值 税率 VAT	出口 退税 ED	计量 单位 Unit	监管 条件 SC	Article Description
0804.4000	-鳄梨	25	T3 5 20	80	13	5	千克	AB	-Avocados

一、《关税税则》正文栏目税率适用说明

1. 最惠国税率

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

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地区的进口货物,适用协定税率。

(1) 东盟协定税率:根据《中国-东盟全面经济合作框架协议》要求适用原产于与文莱达鲁萨兰国、印度尼西亚共和国、马来西亚、缅甸联邦、菲律宾共和国、新加坡共和国、泰国、孟加拉人民共和国、越南社会主义共和国、老挝人民民主共和国等东南亚国家联盟成员国的一部分进口货物。

注:①《关税税则》正文栏目“东盟”一栏中适用原产于文莱达鲁萨兰国、印度尼西亚共和国、马来西亚、缅甸联邦、菲律宾共和国、新加坡共和国、泰国、孟加拉人民共和国等八国部分进口货物。此栏中所列商品税目、税率八国统一执行。

②《关税税则》附件3“中国-东盟全面经济合作框架协议十国实施税率表”适用原产于与文莱达鲁萨兰国、印度尼西亚共和国、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、老挝人民民主共和国、孟加拉人民共和国等十国部分进口货物。此表所列商品税目,十国分别执行不同税率。

以上将东盟协定税目税率分成两部分,因为我国关税征收是遵循从低征收的规律,为了方便读者在查阅商品税率时进行比较,所以将东盟其中八国相同税率列在正文部分;其余十国商品税率分别执行的商品税目税率单独列成一个附件,即附件3。

(2) 中巴协定税率

根据《中国-巴基斯坦自由贸易协定》要求适用原产于巴基斯坦部分进口货物。

(3) 中智协定税

根据《中国-智利自由贸易协定》要求适用于原产于智利的部分进口货物。

3. 普通税率

原产于无任何贸易优惠协定的国家或地区进口货物,以及原产地不明的进口货物,适用普通税率。

4. 增值税率

海关代征的进口货物法定增值税率,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)

《关税税则》各栏英文缩写解释

最惠国(MFN): Most Favored Nation

东盟协定(CA): Association of Southeast Asian Nations

中巴协定(CP): China - Pakistan

中智协定(CC): China - Chile

普通协定(Gen): General

增值税率(VAT): Value-added tax

出口退税(ED): Export Drawback

监管条件(SC): Supervision Conditions

二、《关税税则》附件税率适用说明

1. 亚太协定税率

根据《亚太贸易协定》要求适用于原产于亚洲及太平洋经济和社会理事会发展中国家成员国的部分进口货物(见附件8)。

2. 香港、澳门更紧密经贸关系安排已完成原产地标准核准商品税率根据《内地与香港关于建立更紧密经贸关系的安排》及其补充协定和《内地与澳门关于建立更紧密经贸关系的安排》及其补充协定要求原产于香港、澳门部分进口货物(见附件7)。

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部分进口货物(见附件9)

(1) 亚太贸易协定特惠税率:适用原产于孟加拉人民共和国和老挝人民民主共和国部分进口货物。

(2) 中国-东盟自由贸易区特惠税率:适用原产于柬埔寨王国、老挝人民民主共和国、缅甸联邦部分进口货物。

(3) 非洲 28 国特惠税率:适用原产于贝宁共和国、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、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、尼日亚共和国、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、塞内加尔共和国。

(4) 阿富汗等 5 国特惠税率:适用原产于阿富汗伊斯兰共和国、也门民主人民共和国、马尔代夫共和国、萨摩亚独立国和瓦努阿图共和国的部分进口货物。

4. 暂定税率

(1) 适用于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。

(2) 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。

(3) 暂定税率仅在当年有效。

5. 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。

三、《关税税则》正文栏目符号说明

1. 税率栏目内标有 T2 的表示从量税、复合税,具体税率详见附件 2。

2. “东盟”栏目内标有 T3 的表示执行东盟十国分别实施税率,具体税率详见附件 3。

3. 税率栏目前标有 * 的,表示该税率为实行进口关税配额的商品的配额外税率,配额外税率详见附件 4。

4. 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 5 的税率计征税款。

Application of Tariff Rates

I. The Guideline to the Application of Tariff Rates Listed in the Columns of "Tax Code"

1. The Most Favored Nation (MFN) Tariff Rate

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 of 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 Rate

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 agreement for tariff preferences.

(1) ASEAN Conventional Tariff Rates: in accordance with the Framework Agreement on Comprehensive Economic Cooperation between China and ASEAN, the ASEAN Conventional Tariff Rates are applicable to part of the imported products originated from ASEAN such as Brunei Darussalam, The Republic of Indonesia, Malaysia, The Union of Myanmar, The Republic of The Philippines, The Republic of Singapore, The Kingdom of Thailand, The People's Republic of Bangladesh, The Socialist Republic of Vietnam and Lao People's Democratic Republic.

Notes: ① listed in the column "ASEAN" in the Tax Code are those applicable for part of the imported products originated from the following eight countries: Brunei Darussalam, The Republic of Indonesia, Malaysia, The Union of Myanmar, The Republic of The Philippines, the Republic of Singapore, The Kingdom of Thailand and The People's Republic of Bangladesh. The tax items and tax rates for commodities listed in this column are unified for these eight countries.

② Annex 3 of Tax Code "The Tax Rate Table for the Ten Countries Under The Framework Agreement on Comprehensive Economic Cooperation between China and ASEAN" shall be applicable to part of the imported products originated from Brunei Darussalam, The Republic of Indonesia, Malaysia, The Union of Myanmar, The Republic of The Philippines, the Republic of Singapore, The Kingdom of Thailand, The People's Republic of Bangladesh, The Socialist Republic of Vietnam and Lao People's Democratic Republic. For the tax items listed in this table, the ten countries implement different tariff rates respectively.

The ASEAN conventional tax items and tax rates are divided into two parts, as the lower tax rates always prevail in China should there are two applicable rates. In order to facilitate the readers in making comparisons when checking the tariff rates of commodities, the identical tax rates that apply to the commodities from the eight countries of ASEAN are therefore listed in the text, while the tariff items and tariff rates of the rest of the commodities for the ten countries are listed separately in the annex 3.

(2) The Conventional Tariff Rates for Pakistan

Applicable to part of imported products originated from Pakistan according to China - Pakistan Free Trade Agreement.

(3) The Conventional Tariff Rates for Chile

Applicable to part of imported products originated from Chile according to China - Chile Free Trade Agreement

3. General Tariff Rates

General tariff rates shall be applied to any imported products originated from countries or regions with which no trade preferential agreement have been reached, or imported products whose places of origin are not identified.

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)

The Explanations for the Abbreviations in Tax Code

(MFN): Most Favored Nation

(CA): Association of Southeast Asian Nations

(CP): China - Pakistan

(CC): China - Chile

(Gen): General

(VAT): Value - added tax

(ED): Export Drawback

(SC): Supervision Conditions

II. The Guideline for the Application of the Tax Rates in Annex of Tax Code

1. Asian – Pacific Conventional Tariff Rate

Applicable to part of imported products originated from the Developing Nations of Asia and Pacific Economic and Social Council according to Asian – Pacific Trade Agreement.

2. Hong Kong and Macao Closer Economic Partnership Arrangement has completed the approval of the criteria of the place of origin and the commodity tax rates.

Applicable to part of imported products originated from Hong Kong and Macao according to Mainland and Hong Kong Closer Economic Partnership Arrangement, Mainland and Macao Closer Economic Partnership Arrangement and its supplementary requirements.

3. The Special Preferential Tariff Rate

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.

(1) Preferential Tariff Rates of Asian – Pacific Trade Agreement: Applicable to part of imported products originated from The People's Republic of Bangladesh and Lao People's Democratic Republic.

(2) Preferential Tariff Rates for China – AESAN Free Trade Zone: Applicable to part of imported products originated from Applicable to part of imported products originated from The Kingdom of Cambodia, Lao People's Democratic Republic and The Union of Burma.

(3) Preferential Tariff Rates for 28 countries in Africa: applicable to products originated from The Republic of Benin, The Republic of Burundi, The Republic of Cape Verde, The Central African Republic, Union of Comoros, The Democratic Republic of Congo, 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 Nigeria, The Republic of Rwanda, The Republic of Sierra Leone, The Republic of Sudan, The United Republic of Tanzania, The Republic of Togo, The Republic of Uganda, The Republic of Zambia and The Republic of Senegal.

(4) The Preferential Tariff Rates of 5 countries: applicable to part of imported products originated from The Islamic Republic of Afghanistan, The People's Democratic Republic of Yemen, The Republic of Maldives, The Independent State of Samoa and The Republic of Vanuatu.

4. The Interim Tariff Rates

(1) 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.

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

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

5. 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 the designated areas, the designated enterprises, or for designated uses.

III. The Explanations for Symbols in the Column of Tax Code

1. T2 in the columns of tax rates means Specific Duty, Compound Duty. Please refer to Annex 2 for specific tax rates.

2. T3 in the Column of "ASEAN" means to implement various tax rates of ten countries of ASEAN respectively. Please refer to Annex 3 for each specific tax rates.

3. Rate marked with * ahead means that the import goods are subject to Quota Control. In – Quota Interim import duty rates see Appendix 2.

4. 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 Appendix 5 shall be levied.

编者按

从2007年1月1日起,《中华人民共和国海关进出口税则》(以下简称税则)将进行较大范围的调整,变化情况如:第一从2007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,2007年的关税总水平将由9.9%降低至9.8%,其中,农产品平均税率为15.2%,工业品平均税率为8.95%。;第二世界海关组织每四年至六年对HS编码进行一次调整,2007年是继2002年之后的又一次重大调整,因此2007版《税则》商品编码也相应进行了重大调整;第三从2006年4月1日起开始实施新的消费税税率税目,2007版《税则》中涉及到的相关内容也进行相应调整。

为配合海关总署出台的进出口商品申报最新规定,本《税则》添加了“进出口商品规范申报说明”附件(以下简称《申报说明》),为企业填制报关单、加工手册等报关单证提供了规范依据。《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《申报说明》中相应商品所列申报要素各项内容填写。

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:

第一部分为《关税税则》:

第1列为“税则号列”,其8位数与财政部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“协定税率”,其中第一栏是“中国-东盟协定税率”,适用于原产于东盟经济框架协议范围内国家部分进口货物;第2栏是中巴协定税率,适用原产于巴基斯坦部分进口的货物;第3栏是中智协定税率普通税率,适用原产于智利部分进口的货物;

第5列为“普通税率”适用原产于上述3、4列以外国家或地区进口的货物;

第6列为“增值税率”,栏目空白时为免征,其他分为13%和17%两种;

第7列为“出口退税率”,栏内数字表示相应退税税率;

第8列为“计量单位”,为海关统计使用的法定计量单位;

第9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10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、进口商品暂定税率表、从量税和复合税税率表、进口商品关税配额税率表、非全税目信息技术产品税率表、中国-东盟自由贸易区相关税率表、进口商品消费税率表、特惠税目税率表、内地与香港及澳门优惠关税安排税目税率表等以及2007年出口税则和出口商品暂定税率表。

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

By Jan. 1st 2007, an extensive adjustment will have been made to Import & Export Tariff Regulations of the People's Republic of China (hereafter referred to as Tariff Regulations). The following are the adjustments: firstly, by Jan. 1st in 2007, 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 to 9.8% from 9.9%. For agricultural products, the average tariff will be 15.2% and 8.95% for industrial products. Secondly, World Customs Organization makes adjustment to HS coding every four to six years and the readjustment in 2007 will be another important one. Therefore, 2007 Tariff Regulations will make readjustment to the product coding accordingly; thirdly, as new tax rates and tax items of excise have been implemented since April 4th 2006, 2007 Tariff Regulations will make relevant adjustments in accordance.

To go with the newly issued regulations by Custom of P. R. C. on the import and export goods, Instruction on Import and Export Commodities Standard Declaration (hereafter referred to as Declaration Instruction) has been added into Tariff Regulations, 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.

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)

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 Ministry 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 agreement tariff rate, in which the first column is China - ASEAN agreement rate, applicable to certain import goods originated from countries involved in the Framework Agreement on Comprehensive Economic Co-operation between P. R. C. and ASEAN; the second column is China - Pakistan agreement rate, applicable to certain import goods originally produced in Pakistan; the third column is China - Chile agreement rate, applicable to certain import goods originated from Chile.

Column 5 is average rate, applicable to the import goods originally produced in countries and regions other than the ones in rank 3 and 4.

Column 6 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 7 is Export Drawback Rate, the numbers in this Column represent export drawback rates;

Column 8 is Measurement Unit which is the official measurement units applied by Customs;

Column 9 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 10 is Commodity English name.

In the following ranks, there are standard declaration instructions on imported and exported goods, Interim rates on imported and exported goods, tables of specific duty and compound duty, table of duty quota and rate on imported and exported goods, Table of Duty Rate on Specific Information Technology Products, table of China - ASEAN free trade zone related duty rate, table of excise on imported goods, table of Special Preferential Duty Rate, table of duty items and rate under mainland - Hong Kong - Macao Preferential Tariff Arrangement

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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