

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·法检代码·政策法规·海关代征税一览表

2008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,
Legal Inspection, 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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特别提示

一、“监管条件”更正的说明

因新的关税政策要在2008年1月1日正式对外实施,各类企业进出口时都要执行新关税政策,所以本《税则》为了满足企业的需求,会在2008年1月出版。

但是由于海关总署、商务部、国家质检总局等部委制定的部分2008年新的进出口监管证件政策没有调整完毕,大约在2008年3月份左右才能全部调整完对外公布,为了满足广大读者的需求我们会在2008年3月底4月初作出相应补充更新文件,以邮件的形式向广大读者发送新内容。凡是购买2008版《中华人民共和国海关进出口税则》的客户,请在2008年3月中旬致电发行部咨询相关事宜。

二、“出口退税”从本书中撤消的说明

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,而出口退税相关编码与海关编码有一部分不相同,再加上本次出口退税调整范围、内容较大,为保证能够向企业提供准确、完善的相关出口退税编码、税率数据,所以今年特将“出口退税”一列从本《税则》中撤消,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260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,查阅时请对照各級子目。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260元
- 3.《海关业务操作流程及标准化规范》 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				
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从印刷、装裱的角度看				
从版式、封面设计的角度看				

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与我们联系:

购书的用户如需要2008年3月份“监管条件”新调整的内容及以前年度法律法规中英文内容的读者请将本页传真至发行部010-85997936,我们会对您的需要作出相应回复。变动原因请仔细阅读本书“特别提示”页。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@thgt.com.cn 登录网站留言,网址:www.fhgt.com.cn

REMARKS

1. Explanation about the revision of “Supervision Conditions”

These Tariff Regulations will be published in January 2008 to satisfy enterprises' needs because new policies on customs duties will go into effect officially on January 1, 2008 and all enterprises should implement them in import and export.

But as some of the new policies made by the General Administration of Customs, the Ministry of Commerce, the General Administration of Quality Supervision, Inspection and Quarantine, etc. for supervision of import and export in 2008 are being revised and will be published around March 2008, we will send the reading public the new documents by e-mail at the end of March or the beginning of April 2008 to satisfy their needs. Those who buy the 2008 edition of the Customs Import and Export Tariff of the People's Republic of China please telephone the distributing office in mid March 2008 to inquire about the relevant matters.

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

“Drawback” is cancelled from these Tariff Regulations this year in order to provide enterprises with accurate and sound information about drawback codes and duty rates because the book about these Tariff Regulations mainly provides the function of inquiring about import and export tariffs and supervision data and all the relevant codes are consistent with the customs declaration system while some of the relevant drawback codes are different from the customs codes and, moreover, drawback is adjusted extensively and substantially this time. 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 260 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 on 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 Chian》

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

税则号列 Tariff Item.	货 品 名 称	最惠国 (%) MFN	协定 (%) CT			普通 Gen	增值 税率 VAT	法检 代码 LC	计量 单位 Unit	监管 条件 SC	Article Description
			东盟 CA	中巴 CP	中智 CC						
0804.4000	鳄梨	25	T3	5	20	80	13	MN	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、越南社会主义共和国、老挝人民民主共和国柬埔寨、柬埔寨王国等东南亚国家联盟成员国的部分进口货物。

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、越南社会主义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、柬埔寨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. 消费税率

消费税是以特定消费品为课税对象所征收的一种流转税。课税的商品品目参照消费税税目税率表。

《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

法检代码 (LI) : Legal Inspection

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）非洲部分国特惠税率：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、莫桑克比共和国、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. 税率栏目内标有 T4 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4。

4. 税率栏国内标有 T5 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, The socialist Republic of Viet Nam. 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 The People's Democratic Republic of Laos. 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. Excise Tax Rate

Excise is a circulating tax on specific consumer commodities and please see the table of Excise Items and Rates for the commodity items.

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

(LI) : Legal Inspection

(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 part 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. T4 in the column of tax rates means that the import goods are subject to Quota Control. In – Quota Interim import duty rates see Appendix 2.

4. T5 in the column of tax rates 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

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2008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《中英文税则》）。

2008版《税则》内容根据国务院关税税则委员会2008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，2008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2008年关税总水平将由9.84%降低至9.80%。根据海关监管的需要，2008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，2008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。

为使企业通关时了解进出境商品需要进行哪些检验检疫，本书新添加了“法检代码”即“法定检验检疫类别代码”，不同代码代表不同的商品检验检疫名称，有助企业掌握区分进出境商品法定报检类型、快速办理检验检疫业务，顺利通关。

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“法检代码”，相应的代码表示的在一般贸易进口或出口时的各类检验检疫类别名称；

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2008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

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)

2008 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 2008, 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 9.84% from 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, 2008 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 2008 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 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 legal inspection codes, the corresponding codes represent the names of various inspection quarantine classes for import or export under ordinary trade.

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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