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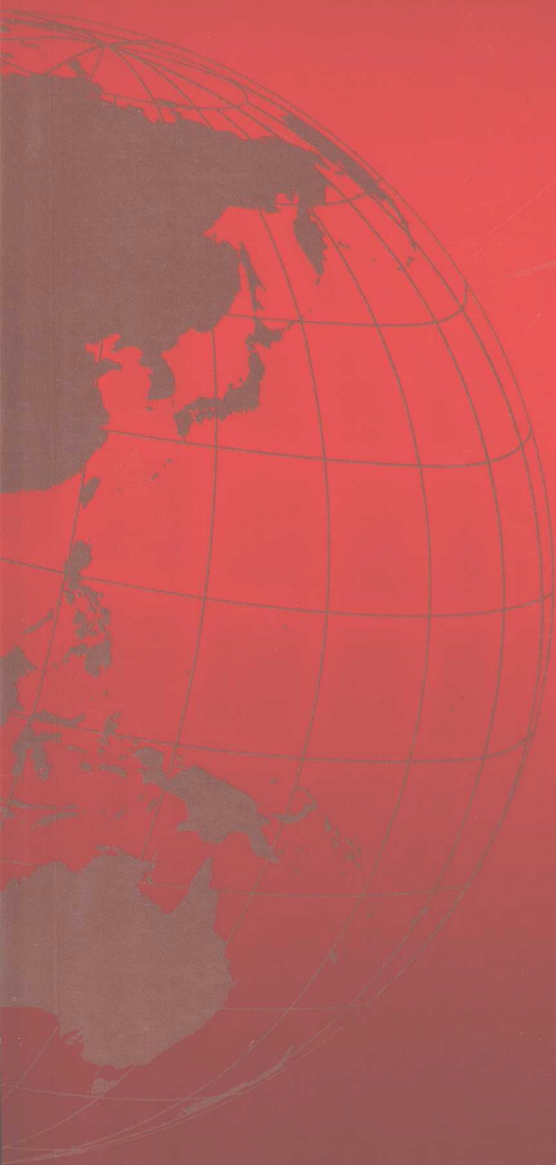
Import and Export Tariff of
the People's Republic of China

(中英文对照)

中华人民共和国 进出口税则

海关总署关税征管司 编

Department of Customs Collection of
the General Administration of Customs



中国海关出版社
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编写说明

《中华人民共和国进出口税则》是以世界海关组织（WCO）制定的《商品名称及编码协调制度》（Harmonized Commodity Description and Coding System）（以下简称《协调制度》）为基础，结合我国贸易以及其他政策情况编制而成的。为履行作为世界海关组织《协调制度公约》缔约方的义务，我国制定了以 2008 年版《协调制度》为基础的《中华人民共和国进出口税则》（2008 年版），还包括了我国本国税目和关税税率等内容。

本书力求全面、实用，对于海关和进出口企业的工作人员来说，都是一本必备的工具书。我们相信本书的出版将有助于促进对外经济贸易的发展和规范进出口贸易行为。由于编辑时间较紧，书中难免有各种不尽人意之处，欢迎广大读者提出批评意见和建议。书中内容如有与法规文本不一致之处，均以法规文本为准。

海关总署关税征管司

2007 年 12 月

Editor's Remark

Customs Tariff of Import and Export of the People's Republic of China (hereinafter referred to as "the Customs Tariff of Import and Export") is compiled based on the Harmonized Commodity Description and Coding System (hereinafter referred to as "the Harmonized System") approved and published by the World Customs Organization (WCO), taking into account of the interests of the national trade policies and other policy issues. To honor China's commitment as a contracting party to the International Convention on the Harmonized Commodity Description and Coding System, a new version of Customs Tariff of Import and Export (2008) is completed based on the Harmonized System (2008), which contains national headings and tariff rates.

Aiming at its comprehensiveness and practical use, this publication proves to be an indispensable reference book for professionals specialized in customs and trade. It is believed that this publication will serve to promote the development of foreign economic trade and to regulate import and export trade activities. Given the time constraints in accomplishing this edition, it inevitably leaves some to be desired of. Bearing this in mind, any positive opinion and suggestion for its further improvement would be highly appreciated. In the event of any inconsistency which occurs in the contents between this publication and the legal texts of the Customs Tariff of Import and Export, the latter shall prevail.

**Department of Customs Collection
of the General Administration of Customs
December 2007**

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。

目前适用协定税率的国家或地区为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、新加坡共和国、泰国、越南社会主义共和国、菲律宾共和国、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，巴基斯坦伊斯兰共和国，智利共和国，中华人民共和国香港特别行政区以及中华人民共和国澳门特别行政区的部分进口货物。

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进口货物，适用特惠税率。

目前适用特惠税率的国家或地区为原产于孟加拉人民共和国、柬埔寨王国、老挝人民民主共和国、缅甸联邦、安哥拉共和国、塞内加尔共和国、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、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、尼日尔共和国、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、赤道几内亚共和国、也门共和国、马尔代夫共和国、阿富汗伊斯兰国、萨摩亚独立国、瓦努阿图共和国的部分进口货物。

4. 普通税率

原产于上述国家或地区以外的国家或地区的进口货物，以及原产地不明的进口货物，适用普通税率。

5. 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。

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。

暂定税率仅在当年有效。

6. 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。

7. 附表的商品名称

凡附表中商品名称为简称的，其准确的商品名称以进口税则的货品名称描述为准。

Application of Tariff Rates

1. The Most Favored Nation (MFN) Tariff Rates

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 or regions with which the People's Republic of China has concluded bilateral agreements for reciprocal tariff preference; or the customs territory of the People's Republic of China.

2. The Conventional Tariff Rates

The conventional 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 agreements for tariff preferences.

The Conventional tariff rates are currently applicable to some goods imported from and originating in Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of Singapore, the Kingdom of Thailand, the Socialist Republic of Viet Nam, the Republic of Philippines, the Republic of Korea, the Democratic Socialist Republic of Sri Lanka, the People's Republic of Bangladesh, the Republic of India, the Islamic Republic of Pakistan, the Republic of Chile, the Hong Kong Special Administrative Region of the People's Republic of China, the Macao Special Administrative Region of the People's Republic of China.

3. The Special Preferential Tariff Rates

The special preferential tariff rates shall apply to goods imported from and originating in countries or regions that have concluded special tariff preferential agreement with the People's Republic of China.

The special preferential tariff rates are applicable to some goods imported from and originating in the Kingdom of Cambodia, the Lao People's Democratic Republic, the Union of Myanmar, the People's Republic of Bangladesh, the Republic of Angola, the Republic of Senegal, the Republic of Benin, the Republic of Burundi, the Republic of Cape Verde, the Central African Republic, the Union of Comoros, the Democratic Republic of Congo, the Republic of Djibouti, the State of Eritrea, the Federal Democratic Republic of Ethiopia, the Republic of Guinea, the Republic of Yemen, 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 Niger, the Republic of Rwanda, the Republic Sierra Leone, the Republic of the Sudan, the United Republic of Tanzania, the Republic of Togo, the Republic of Uganda, the Republic of Zambia, the Republic of Equatorial Guinea, the Republic of Maldives, the Islamic Afghanistan, the Independent State of Samoa, the Republic of Vanuatu.

4. The General Tariff Rates

The general tariff rates shall apply to goods imported from and originating in countries or regions with which the People's Republic of China has concluded no agreements for reciprocal tariff preference, goods with non-origin or no definite origin.

5. The Interim Tariff Rates

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.

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

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

6. 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 of the designated areas, the designated enterprises, or for designated uses.

7. Article Description in the Appendix

For the exact description of a brief description in the Appendix, the correspondent *Article Description* in the Import Tariff of the People's Republic of China should be consulted.

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第五十一章	羊毛、动物细毛或粗毛；马毛纱线及其机织物 ····· (299)	Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric ····· (299)
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第五十七章	地毯及纺织材料的其他铺地制品 ····· (335)	Chapter 57	Carpets and other textile floor coverings ····· (335)
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 ····· (337)	Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery ····· (337)
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 ····· (342)	Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use ····· (342)
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第六十四章	鞋靴、护腿和类似品及其零件 ····· (377)	Chapter 64	Footwear, gaiters and the like; parts of such articles ····· (377)
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第六十八章 石料、石膏、水泥、石棉、云母及类似材料的制品 (386)

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 第二十一类 艺术品、收藏品及古物 (658)	 SECTION XXI WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES (658)
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归 类 总 规 则

货品在协调制度中的归类,应遵循以下规则:

规则一 类、章及分章的标题,仅为查找方便而设;具有法律效力的归类,应按品目条文和有关类注或章注确定,如品目、类注或章注无其他规定,则按以下规则确定。

规则二 (一)品目所列货品,应视为包括该项货品的不完整品或未制成品,只要在报验时该项不完整品或未制成品具有完整品或制成品的基本特征。还应视为包括该项货品的完整品或制成品(或按本款规则可作为完整品或制成品归类的货品)在报验时的未组装件或拆散件。

(二)品目中所列材料或物质,应视为包括该种材料或物质与其他材料或物质混合或组合的物品。品目所列某种材料或物质构成的货品,应视为包括全部或部分由该种材料或物质构成的货品。由一种以上材料或物质构成的货品,应按规则三归类。

规则三 当货品按规则二(二)或由于其他原因看起来可归入两个或两个以上品目时,应按以下规则归类:

(一)列名比较具体的品目,优先于列名一般的品目。但是,如果两个或两个以上品目都仅述及混合或组合货品所含的某部分材料或物质,或零售的成套货品中的部分货品,即使其中某个品目对该货品描述得更为全面、详细,这些货品在有关品目的列名应视为同样具体。

(二)混合物、不同材料构成或不同部件组成的组合物以及零售的成套货品,如果不能按照规则三(一)归类时,在本款可适用的条件下,应按构成

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

Classification of goods in the nomenclature shall be governed by the following principles:

1. The titles of sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and Provided such headings or Notes do not otherwise require, according to the following provisions.

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article, it shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified