

中华人民共和国 海关进出口税则

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国务院关税税则委员会办公室 编
中华人民共和国财政部税政司

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

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

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暂定最惠国税率优先于最惠国税率执行；按协定税率、特惠税率进口暂定最惠国税率商品时，两者取低计征关税；按国家优惠政策进口暂定最惠国税率商品时，以优惠政策计算确定的税率与暂定最惠国税率两者取低计征关税，但不得在暂定最惠国税率基础上再进行减免。

附录五

出口暂定税率的执行截止期限为 2002 年 12 月 31 日。

附录七

附件七所列的 15 个税目的产品只有在为生产信息技术产品而进口的条件下，才可适用 ITA 税率。为此，凡申报进口上述 15 个税目产品并要求适用 ITA 税率的单位，需经信息产业部出据证明并经海关确认后方可适用 ITA 税率。

作者

2001 年 12 月 28 日

Application of Tariff Rates

The Most Favored Nation (MFN) Tariff Rates

The MFN tariff rates shall apply to goods imported from and produced or manufactured in the member countries or regions 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.

The Agreement Tariff Rates

The agreement tariff rates shall apply to goods imported from and produced or manufactured in the countries or regions which join together with the People's Republic of China into regional trade agreements for tariff preferences.

The agreement tariff rates are currently applicable to imported goods under 739 tariff items and originally produced or manufactured in South Korea, Sri Lanka, based on Bangkok Agreement.

The Special Preferential Tariff Rates

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

The special preferential tariff rates are only applicable to imported goods under 18 tariff items and originally produced or manufactured in Bangladeshi based on Bangkok Agreement.

The General Tariff Rates

The general tariff rates shall apply to goods imported from and produced or manufactured in countries or regions with which the People's Republic of China has concluded no agreement for reciprocal tariff preference.

The Interim MFN Tariff Rates

The interim MFN tariff rates are only applicable to goods imported from the countries eligible for the MFN tariff rates. Interim MFN tariff rates are effective from January 1, 2002 to December 31, 2002.

The interim MFN tariff rates have priority over the MFN tariff rates for application. Goods eligible for interim MFN tariff rates, when imported under the agreement tariff rates and special preferential tariff rates, will be levied under the lower of the two rates; and when imported under state preferential policies, will be levied under the lower of tariff rates determined by state preferential policies and the interim MFN tariff rates, and no further reduction of the interim MFN tariff rates is available.

Appendix 5

The Interim tariff rates for exports are effective before January 1, 2003.

Appendix 7

The products of 15 tariff items in Appendix 7 can be subject to ITA tariff rates only when they are imported for manufacturing information technology products. For this reason, any entities who are importing products of the 15 tariff items under ITA tariff rates shall first present documentation issued by the Ministry of Information Industry and get confirmation from the Customs General Administration.

Author

December 28, 2001

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中华人民共和国海关进口税则

(2002 年 1 月 1 日起实施)

Customs Import Tariff of the
People's Republic of China
(Enforced from January 1, 2002)

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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 (344)

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- 第八十四章 核反应堆、锅炉、机器、机械器具及其零件 (415)
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归 类 总 规 则

货品在本税则目录上的归类，应遵循以下原则：

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，应按税目条文和有关类注或章注确定，如税目、类注或章注无其他规定，按以下规则确定。

规则二 (一) 税目所列货品，应视为包括该项货品的不完整品或未制成品，只要在进口或出口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（或按本款可作为完整品或制成品归类的货品）在进口或出口时的未组装件或拆散件。

(二) 税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。税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税目时，应按以下规则归类：

(一) 列名比较具体的税目，优先于列名一般的税目。但是，如果两个或两个以上税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某些货品，即使其中某个税目对该货品描述得更为全面、详细，这些货品在有关税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，应按构成货品基本特征的材料或部件归类。

(三) 货品不能按照规则三（一）或（二）归类时，应按号列顺序归入其可归入的最末一个税目。

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

Classification of goods in the Nomenclature shall be governed by the following Rules:

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 by reference to Rule 3 (a), shall be classified as they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to Rule 3 (a) or Rule 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.