
中华人民共和国 进出口关税条例

附：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
海关总署政策法规司

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

Compiled by the Office
of Customs Tariff Commission
of the State Council
Department of Law and Regulations
of the Customs General Administration

中国财政经济出版社
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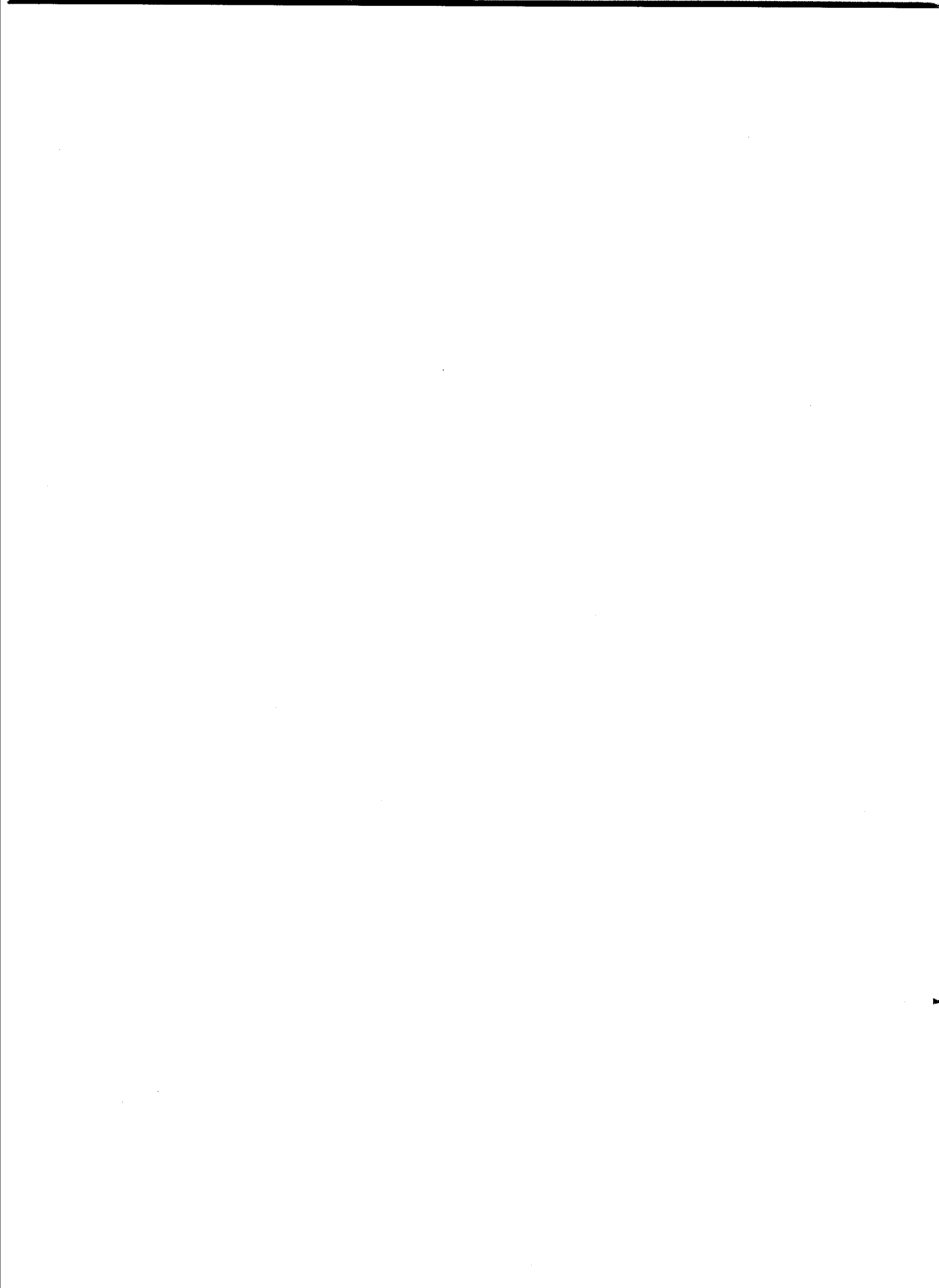
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中华人民共和国进出口关税条例

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



中华人民共和国 进出口关税条例

1985年3月7日国务院发布 1987年9月12日国务院修订发布 1992年3月18日国务院第二次修订发布

第一章 总 则

第一条 为了贯彻对外开放政策,促进对外经济贸易和国民经济的发展,根据《中华人民共和国海关法》的有关规定,制定本条例。

第二条 中华人民共和国准许进出口的货物,除国家另有规定的以外,海关依照《中华人民共和国海关进出口税则》(以下简称《海关进出口税则》)征收进口关税或者出口关税。

从境外采购进口的原产于中国境内的货物,海关依照《海关进出口税则》征收进口关税。

《海关进出口税则》是本条例的组成部分。

第三条 国务院成立关税税则委员会,其职责是提出制定或者修订《进出口关税条例》、《海关进出口税则》的方针、政策、原则,审议税则修订草案,制定暂定税率,审定局部调整税率。

国务院关税税则委员会的组成由国务院规定。

第四条 进口货物的收货人、出口货物的发货人,是关税的纳税义务人。

接受委托办理有关手续的代理人,应当遵守本条例对其委托人的各项规定。

第五条 进出境的旅客行李物品和个人邮递物品征免税办法,由国务院关税税则委员会另行规定。

第二章 税率的运用

第六条 进口关税设普通税率和优惠税率。对原产于与中华人民共和国未订有关税互惠协议的国家或者地区的进口货物,按照普通税率征税;对原产于与中华人

REGULATIONS ON IMPORT AND EXPORT TARIFF OF THE PEOPLE'S REPUBLIC OF CHINA

(Promulgated by the State Council of the People's Republic of China on March 7, 1985. Amended and promulgated by the State Council on September 12, 1987. Amended and promulgated by the State Council as second time on March 18, 1992)

Chapter I General Provisions

Article 1 With a view to implementing the policy of opening to the outside world, to promoting foreign economic relations and trade, and to developing national economy, the present Regulations are hereby formulated in accordance with Customs Law of the People's Republic of China.

Article 2 All goods permitted to be imported into or exported out of the customs territory of the People's Republic of China shall be subject to the levy of customs duties on imports or exports according to the Customs Import and Export Tariff of the People's Republic of China (hereinafter referred to as Customs Import and Export Tariff) except as otherwise provided for by the State Council.

Goods purchased out of the customs territory and imported which are originally produced or manufactured in China shall be subject to the levy of import duty according to Customs Import and Export Tariff.

Customs Import and Export Tariff is an integral part of the present Regulations.

Article 3 The Tariff Commission established by the State Council is charged with the responsibility to formulate the guideline, policies and principles for drawing up or amending Regulations on Import and Export Tariff of the People's Republic of China and Customs Import and Export Tariff, to examine the draft of amendments to tariff, to set temporary tariff rates and to examine and approve the partial adjustment to the tariff rates.

The composition of the Tariff Commission is prescribed by the State Council.

Article 4 Both the consignee of imports and the consignor of exports are persons obligated to pay customs duties.

The agent entrusted to go through the related customs procedures shall abide by all provisions of the present Regulations pertaining to his client.

Article 5 Regulations on the levy of import duties on incoming passenger's luggage and articles and on personal postal matters shall be separately formulated by the Tariff Commission.

Chapter II Application of Tariff Rates

Article 6 Tariff rates on imports fall into two categories: general rates and preferential rates. The general rates shall, for the purpose of taxation, apply to goods imported from and produced or man-

民共和国订有关税互惠协议的国家或者地区的进口货物，按照优惠税率征税。

前款规定按照普通税率征税的进口货物，经国务院关税税则委员会特别批准，可以按照优惠税率征税。

任何国家或者地区对其进口的原产于中华人民共和国的货物征收歧视性关税或者给予其他歧视性待遇的，海关对原产于该国家或者地区的进口货物，可以征收特别关税。征收特别关税的货物品种、税率和起征、停征时间，由国务院关税税则委员会决定，并公布施行。

第七条 进出口货物，应当依照《海关进出口税则》规定的归类原则归入合适的税号，并按照适用的税率征税。

第八条 进出口货物，应当按照收发货人或者他们的代理人申报进口或者出口之日实施的税率征税。

进口货物到达前，经海关核准先行申报的，应当按照装载此项货物的运输工具申报进境之日实施的税率征税。

第九条 进出口货物的补税和退税，适用该进出口货物原申报进口或者出口之日所实施的税率。具体办法由海关总署另行规定。

第三章 完税价格的审定

第十条 进口货物以海关审定的成交价格为基础的到岸价格作为完税价格。到岸价格包括货价，加上货物运抵中华人民共和国境内输入地点起卸前的包装费、运费、保险费和其他劳务费等费用。

第十一条 进口货物的到岸价格经海关审查未能确定的，海关应当依次以下列价格为基础估定完税价格：

(一) 从该项进口货物同一出口国或者地区购进的相同或者类似货物的成交价格；

(二) 该项进口货物的相同或者类似货物在国际市场上的成交价格；

(三) 该项进口货物的相同或者类似货物在国内市场上的批发价格，减去进口关税、进口环节其他税收

ufactured in countries or regions with which the People's Republic of China has concluded no agreement for reciprocal tariff preference; the preferential 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 such agreements.

Subject to special approval by the Tariff Commission under the State Council, the preferential rates may, for the purpose of taxation, be applied to import goods to which the general rates are otherwise applicable according to the provisions of the preceding paragraph.

A special duty may be imposed on goods imported from any country or region which imposes a discriminating duty or effects other forms of discriminating treatment in respect of imported goods originating in the People's Republic of China. The description of the goods subject to the imposition of the special duty, its tariff rates, and the date of its inception and discontinuance shall be determined by the Tariff Commission and promulgated for enforcement.

Article 7 Import and export goods shall be classified under an appropriate heading or subheading in the light of the Interpretation Rules set forth in Customs Import and Export Tariff and, for the purpose of taxation, the tariff rates applicable shall be applied accordingly.

Article 8 Customs duties shall be levied on imports or exports at the tariff rates in effect on the date of declaration for imports or exports by the consignee or consignor or his agent.

Imports which are permitted by the Customs to be declared prior to their entry shall be subject to the levy of import duties at the tariff rates in effect on the date of entry of the means of transport involved.

Article 9 The tariff rates in effect on the date when the import or export goods are first declared for importation or exportation shall apply in the recovery or refund of the import or export duties. Specific provisions in respect thereof shall be formulated by the Customs General Administration.

Chapter III Verification of the Duty-paying Value

Article 10 The duty-paying value of the goods to be imported shall be assessed according to the CIF price based on the transaction value verified by the Customs. The CIF price shall cover the price of the goods, packing charges, freight, insurance premiums and other service charges incurred prior to the unloading of the goods at the place of destination in the customs territory of the People's Republic of China.

Article 11 In case the CIF price of the import goods is unable to be ascertained after examination by the Customs, it shall, for the purpose of payment of duties, be assessed by the Customs on the basis of the following prices in order of precedence:

(A) The transaction value of the identical or similar goods imported from the same country or area;

(B) The transaction value of the identical or similar goods on the international market;

(C) The wholesale price of the identical or similar goods on the domestic market, less the import duties levied and other taxes collect-

以及进口后的运输、储存、营业费用及利润后的价格；

(四) 海关用其他合理方法估定的价格。

第十二条 运往境外修理的机械器具、运输工具或者其他货物，出境时已向海关报明并在海关规定期限内复运进境的，应当以海关审定的修理费和料件费作为完税价格。

第十三条 运往境外加工的货物，出境时已向海关报明并在海关规定期限内复运进境的，应当以加工后的货物进境时的到岸价格与原出境货物或者相同、类似货物在进境时的到岸价格之间的差额，作为完税价格。

前款所述货物的品种和具体管理办法，由海关总署另行规定。

第十四条 以租赁（包括租借）方式进口的货物，应当以海关审定的货物的租金，作为完税价格。

第十五条 进口货物的完税价格，应当包括为了在境内制造、使用、出版或者发行的目的而向境外支付的与该进口货物有关的专利、商标、著作权以及专有技术、计算机软件和资料等费用。

第十六条 出口货物应当以海关审定的货物售与境外的离岸价格，扣除出口关税后，作为完税价格。离岸价格不能确定时，完税价格由海关审定。

第十七条 进出口货物的收发货人或者他们的代理人，应当如实向海关申报进出口货物的成交价格。申报的成交价格明显低于或者高于相同或者类似货物的成交价格的，由海关依照本条例的规定确定完税价格。

第十八条 进出口货物的收发货人或者他们的代理人，在向海关递交进出口货物报关单时，应当交验载明货物的真实价格、运费、保险费和其他费用的发票（如有厂家发票应附在内）、包装清单和其他有关单证。

ed in the process of importation, the charges on transportation and storage after importation, the business expenses and the profits;

(D) The value assessed by the Customs by means of other reasonable methods.

Article 12 The duty-paying value of mechanic appliances, means of transport or any other goods, which have been shipped out of the customs territory for the purpose of repairs with the declaration for exports made in advance and shipped back into the customs territory within the time limit set by the customs, shall be identical with the charges on the repairs and the cost of materials and spare parts used for the repairs, both of which shall be subject to the examination and approval by the Customs.

Article 13 The duty-paying value of the goods, which have been shipped out of the customs territory for outward processing with the declaration for exports made to the Customs, in advance and shipped back into the customs territory within the time limit set by the Customs shall be identical with the difference between the CIF price of the processed goods at the time of entry and the CIF price of the original goods shipped out of the customs territory or of the identical or similar goods at the time of entry.

The description of the goods referred to in the preceding paragraph and the specific measures for their regulation shall be separately provided by the Customs General Administration.

Article 14 The duty-paying value of the goods to be imported on lease (including for rent) shall be assessed according to the rental for the goods, which is subject to the examination and approval by the Customs.

Article 15 The duty-paying value of goods imported shall include payments of charges and fees paid to parties out of the customs territory as regards the patents, trademarks, copyrights, know-hows, computer software and information relative to the goods imported for the purpose of their production, use, publication or circulation in the customs territory.

Article 16 The duty-paying value of the goods to be exported for sales shall be identical with the FOB price of the goods with the export duties deducted. The above FOB price shall be subject to the examination and approval by the Customs. In case the FOB price is unable to be ascertained, the duty-paying value shall be assessed by the Customs.

Article 17 The consignors or consignees of import or export goods or their agents are obligated to declare to the Customs the true transaction value of the import or export goods. If such value declared proves apparently lower or higher than the transaction value of identical or similar goods, the duty-paying value shall be determined by the Customs in accordance with the relevant provisions of the present Regulations.

Article 18 The consignee of imports or consignor of exports or his agent shall, at the time submitting the declaration for imports or exports, produce to the Customs the invoices indicating the real price, freight, insurance premiums and other expenses incurred for the goods (with manufacturers' invoices, if any), packing lists and

前款各项单证应当由进出口货物的收发货人或者他们的代理人签印证明无讹。

第十九条 海关审核进出口货物完税价格时, 收发货人或者他们的代理人应当交验发票等单证; 必要时海关可以检查买卖双方的有关合同、账册、单据和文件, 或者作其他调查。对于已经完税放行的货物, 海关仍可检查货物的上述有关资料。

第二十条 进出口货物的收发货人或者他们的代理人, 在递交进出口货物报关单时未交验第十八条规定的各项单证的, 应当按照海关估定的完税价格完税; 事后补交单证的, 税款不予调整。

第二十一条 进出口货物的到岸价格、离岸价格或者租金、修理费、料件费等以外币计价的, 由海关按照填发税款缴纳证之日国家外汇管理部门公布的《人民币外汇牌价表》的买卖中间价, 折合人民币计征关税。《人民币外汇牌价表》未列入的外币, 按照国家外汇管理部门确定的汇率折合人民币。

第四章 税款的缴纳、退补

第二十二条 进出口货物的收发货人或者他们的代理人, 应当在海关填发税款缴纳证的次日起七日内 (星期日和法定节假日除外), 向指定银行缴纳税款。逾期缴纳的, 除依法追缴外, 由海关自到期的次日起至缴清税款日止, 按日加收欠缴税款 1% 的滞纳金。

第二十三条 海关征收关税、滞纳金等, 除海关总署另有规定的以外, 应当按人民币计征。

第二十四条 海关征收关税、滞纳金等, 应当制发收据。收据格式由海关总署规定。

第二十五条 有下列情形之一的, 进出口货物的收发货人或者他们的代理人, 可以自缴纳税款之日起一年内, 书面声明理由, 连同原纳税收据向海关申请退税, 逾期不予受理;

other relevant papers for the examination and approval by the Customs.

All the above invoices and papers shall be signed and stamped by the consignee or consignor or his agent to the effect that they are true and correct.

Article 19 The consignee or consignor or his agent shall produce the invoices and other papers for the Customs to assess the duty-paying value of the goods to be imported or exported. If necessary, the Customs may examine the relevant contracts, accounts, bills and other papers of both the buyers and the sellers or make any further investigation. The Customs may also check the above documents and papers even after the levy of customs duties and the release of the goods in question.

Article 20 In case the consignee or consignor or his agent fail to produce the relevant documents and papers stipulated in Article 18 for the examination by the Customs at the time of submitting the declaration for imports or exports, customs duties already collected shall not be refunded even though the relevant documents and papers are subsequently produced to the customs.

Article 21 In case the CIF price of imports, the FOB price of exports, the rental for imported or exported goods, the charges on repairs or the cost of materials and spare parts are in terms of foreign currencies, they shall be converted into RMB at the middle price between the buying and selling prices quoted by the State Administration of Foreign Exchange on the date of issuance of the Duty Memo. In case the exchange rate of any foreign currency is not available in the quotation, the Customs may apply the exchange rate set by the above administrative organ.

Chapter IV Payment, Refund and Recovery of Customs Duties

Article 22 The consignee or consignor or his agent shall pay customs duties at the designated bank within seven days (excluding Sundays and national holidays) after the date of issuance of the Duty Memo by the Customs. In case of any payment in arrears, the Customs may order the fulfilment of the payment and 1% of the total amount of the overdue customs duties shall be charged as a fee for delayed payment per day from the eighth day to the date of fulfilment of the payment.

Article 23 The Customs shall levy customs duties and charge fees for delayed payment in terms of RMB except as otherwise provided for.

Article 24 The Customs shall issue receipt for any customs duties collected or any fees for delayed payment charged. The form of the receipt shall be prescribed by the Customs General Administration.

Article 25 In any of the following cases, the consignee or consignor or his agent may, within one year from the date of payment of customs duties, claim for a refund from the Customs by submitting to the Customs a written application with good reasons supplied and the receipt for the paid customs duties attached:

(一) 因海关误征, 多纳税款的;

(二) 海关核准免验进口的货物, 在完税后, 发现有短卸情事, 经海关审查认可的;

(三) 已征出口关税的货物, 因故未装运出口, 申报退关, 经海关查验属实的。

海关应当自受理退税申请之日起三十日内作出书面答复并通知退税申请人。

第二十六条 进出口货物完税后, 如发现少征或者漏征税款, 海关应当自缴纳税款或者货物放行之日起一年内, 向收发货人或者他们的代理人补征。因收发货人或者他们的代理人违反规定而造成少征或者漏征的, 海关在三年内可以追征。

第五章 关税的减免及审批程序

第二十七条 下列货物, 经海关审查无讹, 可以免税:

(一) 关税税额在人民币十元以下的一票货物;

(二) 无商业价值的广告品和货样;

(三) 外国政府、国际组织无偿赠送的物资;

(四) 进出境运输工具装载的途中必需的燃料、物料和饮食用品。

因故退还的我国出口货物, 由原发货人或者他们的代理人申报进境, 并提供原出口单证, 经海关审查核实, 可以免征进口关税。但是, 已征收的出口关税, 不予退还。

因故退还的境外进口货物, 由原收货人或者他们的代理人申报出境, 并提供原进口单证, 经海关审查核实, 可以免征出口关税。但是, 已征收的进口关税, 不予退还。

第二十八条 有下列情形之一的进口货物, 海关可以酌情减免关税:

(A) Any amount of customs duties is overpaid as a result of the wrong assessment by the Customs;

(B) Any duty-paid goods imported, which are exempted from the examination by the Customs, are discovered to be shortlanded with the verification by the Customs;

(C) Any duty-paid goods to be exported are not shipped for some reason and declared to the Customs as shut-out cargo with the verification by the Customs.

The Customs shall reply in writing within 30 days from the date of receipt of the application for the refund of the duty paid and notify the applicant of its decision.

Article 26 In case customs duties are short-levied or not levied on imports or exports, the Customs may, within one year after the date of payment of customs duties or the date of release of the goods, recover the amount of customs duties short-levied or not levied. If any imports or exports are short-levied or not levied owing to an act in violation of the Customs regulations by the consignee or consignor or his agent, the Customs may recover from him the customs duties short-levied or not levied within three years.

Chapter V Reduction or Exemption of Customs Duties and the Procedures for Examination and Approval

Article 27 Goods falling into any of the following categories may be exempted from the levy of Customs duties upon verification by the Customs:

(A) A consignment of goods, on which customs duties are estimated below RMB 10 yuan;

(B) Advertising matters and samples, which are of no commercial value;

(C) Goods and materials, which are rendered gratis by international organizations or foreign governments;

(D) Fuels, stores, beverages and provisions for use *en route* loaded on any means of transport, which is in transit across the frontier.

In case any goods exported should be shipped back into the customs territory for some reason, the original consignor or his agent shall submit a declaration for entry with the original documents and papers attached and verified by the Customs, and the levy of import duties may be exempted. However, the export duties already collected shall not be refunded.

In case any goods imported should be shipped back out of the customs territory for some reason, the original consignee or his agent shall submit a declaration for return with the original documents and papers attached and verified by the Customs and the levy of export duties may be exempted. However, the import duties already collected shall not be refunded.

Article 28 The Customs may, in consideration of the existing circumstances, grant reduction or exemption of customs duties on any goods falling into any of the following categories:

(一) 在境外运输途中或者在起卸时, 遭受损坏或者损失的;

(二) 起卸后海关放行前, 因不可抗力遭受损坏或者损失的;

(三) 海关查验时已经破漏、损坏或者腐烂, 经证明不是保管不慎造成的。

第二十九条 中华人民共和国缔结或者参加的国际条约规定减征、免征关税的货物、物品, 海关应当按照规定予以减免关税。

第三十条 经海关核准暂时进境或者暂时出境并在六个月内复运出境或者复运进境的货样、展览品、施工机械、工程车辆、工程船舶、供安装设备时使用的仪器和工具、电视或者电影摄制器械、盛装货物的容器以及剧团服装道具, 在货物收发货人向海关缴纳相当于税款的保证金或者提供担保后, 准予暂时免纳关税。

前款规定的六个月期限, 海关可以根据情况酌予延长。

暂时进口的施工机械、工程车辆、工程船舶等经海关核准酌予延长期限的, 在延长期内由海关按照货物的使用时间征收进口关税。具体办法由海关总署另行规定。

第三十一条 为境外厂商加工、装配成品和为制造外销产品而进口的原材料、辅料、零件、部件、配套件和包装物料, 海关按照实际加工出口的成品数量免征进口关税; 或者对进口料、件先征进口关税, 再按照实际加工出口的成品数量予以退税。

第三十二条 无代价抵偿的进出口货物的关税征免办法, 由海关总署另行规定。

第三十三条 经济特区等特定地区进出口的货物, 中外合资经营企业、中外合作经营企业、外资企业等特定企业进出口的货物以及其他依法给予关税减免优惠的进出口货物, 按照国家有关规定减税或者免税。

第三十四条 收发货人或者他们的代理人, 要求对

(A) Goods damaged, destroyed or lost *en route* to the customs territory or at the time of unloading;

(B) Goods damaged, destroyed or lost by force majeure after unloading but prior to release;

(C) Goods discovered already leaky, damaged or rotten at the time of the examination by the Customs, provided that the cause proves to be any other than improper storage.

Article 29 Customs duties shall be reduced or exempted on goods and articles in accordance with the relevant provisions of the international treaties, to which the People's Republic of China is a contracting or acceding party.

Article 30 The levy of customs duties may be exempted temporarily on samples, exhibits, engineering equipment, vehicles and vessels for construction, instruments and tools for installation, cinematographic and television apparatus, containers of goods, and theatrical costumes and paraphernalia, which are permitted by the Customs to be temporarily shipped into or out of the customs territory and reshipped out of or into the customs territory within six months, provided that a deposit of an amount to that of the customs duties of a guarantee bond is submitted to the Customs by the consignee or consignor.

The time limit stipulated in the preceding paragraph may be extended at the discretion of the Customs.

Machinery for construction, engineering vehicles and vessels and the like which are temporarily admitted on their importation with a time-limit that is subsequently extended upon approval by the Customs, shall be subject to the levy of import duties during the period of extension according to the time of their use. Specific measures for the purpose of the levy shall be separately prepared by the Customs General Administration.

Article 31 Import duties on raw materials, subsidiary materials, spare parts, accessories, components and packing materials imported for processing or assembling on behalf of manufacturers or traders out of the customs territory, or for the manufacture of goods to be exported, may be exempted in accordance with the quantities of the materials, etc. actually used in the processing or assembling, or used in the manufacture of the export goods; alternatively, the import duties may be collected upon importation first and then be refunded in accordance with the quantities of the finished products actually exported.

Article 32 Regulations on the levy or exemption of customs duties on free replacement goods shall be separately formulated by the Customs General Administration.

Article 33 Customs duties shall be reduced or exempted in accordance with the provisions set out in the relevant regulations on goods imported into or exported out of the designated areas, such as special economic zones or the designated enterprises, such as Chinese-foreign joint ventures, Chinese-foreign contractual joint ventures and foreign wholly-owned enterprises, and also on goods falling into the category of preferential treatment by laws and regulations.

Article 34 In case the consignee or consignor or his agent ap-

其进出口货物临时减征或者免征进出口关税的，应当在货物进出口前书面说明理由，并附必要的证明和资料，向所在地海关申请。所在地海关审查属实后，转报海关总署，由海关总署或者海关总署会同财政部按照国务院的规定审查批准。

第三十五条 依照国家法律、法规的规定给予特定关税减免优惠的进口货物，在监管年限内经海关核准出售、转让或者移作他用时，应当按照其使用时间折旧估价，补征进口关税。监管年限由海关总署另行规定。

第六章 申诉程序

第三十六条 纳税义务人对海关确定的进出口货物的征税、减税、补税或者退税等有异议时，应当先按照海关核定的税额缴纳税款，然后自海关填发税款缴纳证之日起三十日内，向海关书面申请复议。逾期申请复议的，海关不予受理。

第三十七条 海关应当自收到复议申请之日起十五日内作出复议决定。

纳税义务人对复议决定不服的，可以自收到复议决定书之日起十五日内，向海关总署申请复议。

第三十八条 海关总署收到纳税义务人的复议申请后，应当在三十日内作出复议决定，并制成决定书交海关送达申请人。

纳税义务人对海关总署的复议决定仍然不服的，可以自收到复议决定书之日起十五日内，向人民法院起诉。

第七章 罚 则

第三十九条 违反本条例的规定构成走私或者违反海关监管规定的行为的，依照《中华人民共和国海关法》、《中华人民共和国海关法行政处罚实施细则》和其他有关法律、法规的规定处理。

plies for *ad hoc* reduction or exemption of customs duties on imports or exports, a written application with good reasons stated and necessary documentary evidence provided shall be submitted to the Customs for examination prior to the importation or exportation of the goods. The Customs shall verify and transmit the application to the Customs General Administration, which may, in accordance with the relevant regulations formulated by the State Council, examine and approve it with or without consulting the Ministry of Finance.

Article 35 Import goods which are given tariff preference for reduction or exemption in respect of specified duties in accordance with laws and regulations of the State shall, in case of their being sold, transferred, or devoted to other uses upon approval by the Customs within the period of its supervision, be subject to recovery of duties ascertained by the assessment of the value of the import goods, taking into account their depreciation on the basis of the length of time of their use. The period of supervision shall be separately stipulated by the Customs General Administration.

Chapter VI Procedures for Appeal

Article 36 Tax bearers who dissent from the decision of the Customs on the collection, reduction, recovery or refund of the duties shall be obligated to first pay such duties as are ascertained by the Customs and then, within 30 days from the date of issuance of the Duty Memo, submit an application in writing to the Customs for a reconsideration of the case. Application submitted beyond the time limit prescribed shall not be considered.

Article 37 The Customs shall make its decision on the appeal within 15 days from the date of receipt of the appeal.

Should the person obligated to pay customs duties refuse to accept the decision, he may appeal to the Customs General Administration for the reassessment within 15 days from the date of receipt of the notice of decision.

Article 38 The Customs General Administration shall make its decision on the appeal within 30 days after the date of receipt of the appeal and accordingly notify the person obligated to pay customs duties of the decision.

Should the person obligated to pay customs duties find the decision made by the Customs General Administration unacceptable, he may bring the case to the People's Court within 15 days from the date of receipt of the notice of decision.

Chapter VII Penalties

Article 39 Any act in violation of the present Regulations, which constitutes the crime of smuggling, or of the regulations on the Customs supervision and control shall be dealt with in accordance with Customs Law of the People's Republic of China, Implementing Regulations on Imposing Administrative Penalties under the Customs Law of the People's Republic of China and other relevant laws and regulations.

第八章 附 则

第四十条 海关对检举或者协助查获违反本条例的偷税漏税行为的单位和个人，应当按照规定给予奖励，并负责保密。

第四十一条 本条例由中华人民共和国海关总署负责解释。

第四十二条 本条例自一九九二年四月一日起施行。

Chapter VIII Supplementary Provisions

Article 40 The Customs shall, in accordance with the relevant regulations, reward any individuals or units who provide any information or assistance which leads to the uncovering of any evasion of customs duties in violation of the present Regulations and keep the identities of such individuals or units strictly confidential.

Article 41 The Customs General Administration is authorized to interpret the present Regulations.

Article 42 The present Regulations shall come into force on April 1, 1992.

中华人民共和国海关进口税则

(2001年1月1日起实施)

Customs Import Tariff of the
People's Republic of China
(Enforced from January 1, 2001)

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