



海关税收征管全书

上册

The Compiled Legislation on Customs Collection volume I

2006

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

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

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(2006 年)

(Enforced from January 1, 2006)

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编写说明

加入世界贸易组织以来,我国关税征管政策法规以及关税税率和税目每年均有不同幅度的调整。为了增强海关执法的透明度,帮助政府机关、企事业单位和社会各界人士全面了解、掌握我国近年来关税征管政策法规的基本内容和2006年进出口税率、税目变化的基本情况,海关总署关税征管司组织编写了《海关税收征管全书》(上、下册)。

全书上册为《中华人民共和国进出口税则》(2006年版),其主要内容为中华人民共和国进口税则和中华人民共和国出口税则。下册为《海关税收征管法规》,内容涵盖了与海关关税征管有关的、现行有效的法律、行政法规、海关总署规章,以及以海关总署公告形式发布的规范性文件和部分海关操作管理办法。内容分为综合篇、税收征管篇、进口税收优惠政策篇、海关估价篇、原产地规则篇、税则归类及海关化验篇等六个部分。

企书力求全面、实用,对于海关和进出口企业的工作人员来说,都是一套难得的工具书。我们相信企书的出版将有助于促进对外经济贸易的发展。

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政之处,均以法规文本为准。

海关总署关税征管司

2005年12月19日

Editor's Remark

Since its accession to the World Trade Organization (WTO), China has been undertaking annual adaptations of its policy and legislation on customs collection, tariff items and rates to various extent. To enhance the level of transparency of customs administrative practices and to keep the professionals working in the government organizations, enterprises and all walks of life well-informed of the changes that have taken place in recent years in terms of the essential contents of policy and legislation on customs collection, and the tariff items and rates under 2006 Import and Export Tariff, the Compiled Legislation on Customs Collection (edited in Volume I and Volume II) is hereby published under the auspices of the Department of Customs Collection of the General Administration of Customs, the People's Republic of China.

Volume I of the book is solely dedicated to the Customs Tariff of Import and Export of the People's Republic of China (2006), mainly comprising both the Customs Tariff of Import of the People's Republic of China and Customs Tariff of Export of the People's Republic of China. Volume II, entitled as Legislation on Customs Collection, incorporates existing revenue collection related laws, administrative rules, regulations of the General Administration of Customs, standard norms-based circular promulgated by the General Administration of Customs and certain customs administrative and operational rules. Volume II is composed of six chapters: General Chapter, Chapter of Revenue Collection, Chapter of Import Preferential Taxation Policies, Chapter of Customs Valuation, Chapter of Rules of Origin, and Chapter of Tariff Classification & Customs Laboratory.

By aiming for all-embracing substances and practicality in use, the publication does not only provide a valuable source reference book for professionals of customs and enterprises, but it is also anticipated that it will serve to promote the development of foreign economic trade.

Given the time constraints under which the edition of the book is accomplished, it inevitably leaves some to be desired of. With that in mind, any criticism and suggestion from our readership are most welcome and appreciated. It is also understood that in the event any discrepancy between the content of the book and the legal texts of the legislation concerned does occur, the latter shall have the overriding force.

**Department of Customs Collection of the General Administration of Customs,
the People's Republic of China
December 19, 2005**

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、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、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 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 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 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.

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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Notes: The six countries are Brunei Darussalam, the Republic of Indonesia, Malaysia, the Union of Myanmar, the Republic of Singapore and the Kingdom of Thailand.

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