

中华人民共和国 海关进出口税则

十位编码·监管条件·政策法规·出口退税·海关代征税一览表

2006 年中英文版 (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, Regulations, Export
Drawback 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

经济日报出版社
Economic Daily Press

中华人民共和国 海关进出口税则

十位编码·监管条件·政策法规·出口退税·海关代征税一览表

2006中英文版

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, Laws and Regulations,
Export Drawback, 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

经济日报出版社
Economic Daily Press

图书在版编目 (CIP) 数据

中华人民共和国海关进出口税则. 2006/《中华人民共和国海关进出口税则》编委会编. —北京: 经济日报出版社, 2006

ISBN 7-80180-520-8

I. 中… II. 中… III. ①进出口贸易—法规—汇编—中国—2006—汉、英 IV. D922.294.9

中国版本图书馆 CIP 数据核字 (2005) 第 156957 号

中华人民共和国海关进出口税则 (2006 年中英文版)

作 者: 中华人民共和国进出口税则编委会

责任编辑: 范静泊

责任校对: 王军

出版发行: 经济日报出版社

地 址: 北京宣武区白纸坊东街 2 号 (邮政编码: 100054)

电 话: 010—63567684 (编辑部) 63567683 (发行部)

网 址: www. edp. com. cn

E - mail: jjrb58@sina. com

经 销: 全国新华书店

印 刷: 河北新华印刷一厂

开 本: 850 × 1168mm 1/16

印 张: 97

字 数: 33000 千字

版 次: 2006 年 1 月第一版

印 次: 2006 年 1 月第一次印刷

书 号: ISBN 7 - 80180 - 520 - 8/F. 218

定 价: 260.00 元

《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 Windows95/98/2000/XP/NT、中文版 Acrobat Reader 4.0。

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. 若您的电脑中已经安装了 Acrobat Reader 3.0 浏览器,请将其卸载。系统会自动提示安装中文版 Acrobat Reader 4.0 浏览器,然后根据提示继续完成安装。
3. 安装后,如果操作系统为 Windows 95/98/2000/NT,请重新启动机器,使字体生效:WinXP 操作系统可直接使用。

运行:

1. 系统安装完毕,在“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 - 85997162 转技术部。

青苹果数据中心

编者按

从2006年1月1日起,中华人民共和国国务院关税税则委员会根据中国加入世界贸易组织的承诺和对外经济贸易发展的需要,对《中华人民共和国海关进出口税则》进行了较大范围的调整,国务院各主管部门也相应调整了进出口管理措施。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《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》)。

为便于使用本书,现将《中英文税则》说明如下:

第1列为“税则号列”,其8位数与《中华人民共和国海关进出口税则》完全一致,并在此基础上增加了海关的10位数编码。

第2列为“货品的中文名称”。

第3列为“进口税率”,其中第1栏是最惠国税率,适用于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2栏是中巴税率,适用于原产于巴基斯坦部分进口的货物。第3栏为普通税率,适用于原产于上述1、2栏以外国家或地区进口的货物。

第4列为“增值税率”,栏目空白时为免征,其他分为13%和17%两种。

第5列为“出口退税率”,栏内数字表示相应退税税率。

第6列为“计量单位”,为海关统计使用的法定计量单位。

第7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,具体名称参见本书《监管证件与名称代码表》(见1179页)。

第8列为“货品的英文名称”。

本税则各栏目的税率均为从价税(**除外)。

本税则税率栏目内的**表示从量税、复合税,具体税率参见附件2(第1022页)。

本税则在税率前标有*的,表示该税率为实行进口关税配额的商品的配额外税率,配额内税率参见附件3(第1026页)。

本税则在税号前标有*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4的税率计征税款(第1028页)。

Editor's Note

From 1 January 2006, in accordance with the promise of China's entry to WTO and requirements of economic and foreign trade development, the Tariff Commission of the State Council will adjust the Customs Import and Export Tariff of PRC with a rather extensive range, while other government authorities of the State Council will adjust their import and export management measures respectively. 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 Customs 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).

For ease of using this book, the Chinese-English Tariff is explained as follows.

Column 1 is Tariff Number in which its 8 number digits are compliance with Customs Import and Export Tariff of the People's Republic of China, and adds Customs 10 digits code based on it.

Column 2 is Commodity Chinese name.

Column 3 is Import Duty Rate in which line 1 is Most-Favored-Nation rate, line 2 is China - Pakistan Rate, line 3 is General Rate.

Column 4 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 5 is Export Drawback Rate, the numbers in this Column represents export drawback rates.

Column 6 is Measurement Unit which is the official measurement units applied by Customs.

Column 7 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. (Page 1179)

Column 8 is Commodity English name.

All import duty rates of the four categories mean ad valorem duty rates (Except the rates marked with * * ahead).

Import duty rates marked with * * ahead mean specific duty rates or compound duty rates see Appendix 2 (Page 1022).

Rates marked with * ahead mean that the import goods are subject to Quota Control. In-Quota Interim import duty rates see Appendix 3 (Page 1026).

Heading Nos. marked with * ahead 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 4 (Page 1028) shall be levied.

总目录

Table of Contents

1. 中华人民共和国海关进口税则(2006) 1

Customs Import Tariff of the People's Republic of China

- | | | |
|-------------|--|------|
| 附 件 1 | 2006 年进口税则暂定最惠国税目、税率表 | 1012 |
| Appendix 1 | Interim Duty Rate on Imported Goods, 2006 | |
| 附 件 2 | 2006 年进口商品从量税、复合税税目、税率表 | 1022 |
| Appendix 2 | Specific、Compound Scale Dutits, 2006 | |
| 附 件 3 | 2006 年关税配额商品税目、税率表 | 1026 |
| Appendix 3 | In-Quota Interim Duty Rate on Imported Goods, 2006 | |
| 附 件 4 | 2006 年非全税目信息技术产品税率表 | 1028 |
| Appendix 4 | Duty Rate on Imported IT Goods (Incomplete), 2006 | |
| 附 件 5 | 2006 年进口商品复合消费税税率表 | 1029 |
| Appendix 5 | Compound consumption tax on Imported Goods, 2006 | |
| 附 件 6 | 2006 年进口商品消费税税率表 | 1030 |
| Appendix 6 | Consumption tax on Imported Goods, 2006 | |
| 附 件 7 | 中国—东盟自由贸易区协定“早期收获”商品税目税率表 | 1035 |
| Appendix 7 | “Early Harvest”Commodity Tax Items and Tax Rates Table for China-ASEAN Free Trade Zone | |
| 附 件 8 | 中国—东盟自由贸易区协定“正常降税”部分商品税目税率表 | 1052 |
| Appendix 8 | Tax Items and Tax Rate Table of Commodities with “Normally Lowered Tax Rates”for China-ASEAN Free Trade Zone | |
| 附 件 9 | 内地与香港更紧密经贸关系安排已完成原产地标准核准商口税目税率表 | 1057 |
| Appendix 9 | Tax Item and Tax Rates Table of Commodities Passing place of Origin Standard Examinations for MainHand-HongKong More Closer Econmic Relationship | |
| 附 件 10 | 内地与澳门更紧密经贸关系安排已完成原产地标准核准商口税目税率表 | 1082 |
| Appendix 10 | Tax Items and Tax Rates Table of Commodities Passing Place of Origin Standard Examinations for MainHand-Macao More Closer Econmic Relationship | |
| 附 件 11 | 亚太贸易协定税目税率表 | 1093 |
| Appendix 11 | Tax Items and Tax Rates in Asia-Pacific Trade Treaty | |
| 附 件 12 | 对柬埔寨、缅甸、老挝、孟加拉和非洲部分国家特惠税目、税率表 | 1110 |
| Appendix 12 | Special Preferential Headings and Tariff Rates for Kampuchea , Burma , Laos Bangladeshi and Certain African Countries | |
| 附 件 13 | 中国—东盟自由贸易区 2006 年六国协定税率统一执行表 | 1126 |
| Appendix 13 | 2006 Table for Joint Implementation of Conventional Tariff by China and Six among ASEAN Free Trade Zone | |

附 件 14 中国—东盟自由贸易区 2006 年六国协定税率分别执行表 1126

Appendix 14 2006 Table for Separate Implementation of Conventional Tariff by China and Six among ASEAN Free Trade Zone

2. 中华人民共和国海关出口税则(2006) 1127

Customs Export Tariff of the People's Republic of China

附 件 1 2006 年出口商品暂定税目税率表 1130

Appendix 1 Interim Duty Rate for Exported Goods, 2006

3. 中华人民共和国海关进出口货物报关单填报规定和报关自动化常用代码表 1133

Standards for Filling Import/Export Goods Declaration Form and Code list o Supporting Documents subject to Customs of the People's Republic of China

中华人民共和国海关进出口货物报关单填制规范 1134

Standards for Filling Import/Export Goods Declaration Form

海关总署关于优惠贸易协定项下进口货物的报关单填制规范公告 1157

General Administration of Customs P. R. C. Announcement for Standards of Filling

Declaration for Import Goods Stipulated Under Preferential Trading Agreements

监管方式代码表 1159

Codes for Customs Procedures (Modes of International Trade)

征免性质代码表 1162

Codes for the Nature of Levy, Reduction and Exemption of Customs Duties and Taxes

征减免税方式代码表 1163

Codes For Type of Levy, Reduction and Exemption of Customs Duties and Taxes

运输方式代码表 1164

Codes for Modes of Transport

关区代码表 1164

Codes for International Trade Ports (Customs Establishment)

国内地区代码表 1171

Codes for Sub-entity of the P. R. C.

监管证件名称代码表 1179

Code list of Supporting Documents Subject to Customs Control of the People's Republic of China

结汇方式代码表 1180

Codes for Modes of Bank's Exchange Settlement

用途代码表 1180

Codes for Use of Imported Goods

货币代码表 1180

Codes for the Representation of Currencies

计量单位代码表 1181

Codes for Units of Measure Used in International Trade

成交方式代码表 1182

Codes for Tradé Terms

国别(地区)代码表 1182

Codes for the Representation of Names of Countries and Regions

地区性质代码表 1186

Codes for the Nature of Designated Areas

企业性质代码表 1186

Codes for Class of Enterprises

4. 中华人民共和国海关进出口关税税款计算方法 1187

Calculation Methods for the Customs Import and Export Tax of the People's Republic of China

5. 中华人民共和国进出口法律法规选编 1191

Collection of up-to-date and in effect laws and regulations concerning import/export the People's Republic of China

1

中华人民共和国海关进口税则

(2006年1月1日起实施)

**Customs Import Tariff of the
People's Republic of China**

(Enforced from January 1, 2006)



目 录

INDEX

归类总规则..... (11)

第一类 活动物;动物产品

第 一 章 活动物 (13)

第 二 章 肉及食用杂碎 (19)

第 三 章 鱼、甲壳动物、软体动物及其
他水生无脊椎动物 (28)

第 四 章 乳品;蛋品;天然蜂蜜;其
他食用动物产品 (44)

第 五 章 其他动物产品 (48)

第二类 植物产品

第 六 章 活树及其他活植物;鳞茎、
根及类似品;插花及
装饰用簇叶 (55)

第 七 章 食用蔬菜、根及块茎 (59)

第 八 章 食用水果及坚果;柑桔属
水果或甜瓜的果皮 (69)

第 九 章 咖啡、茶、马黛茶及调味香料.....(77)

第 十 章 谷物 (80)

第 十 一 章 制粉工业产品;麦芽;
淀粉;菊粉;面筋 (83)

第 十 二 章 含油子仁及果实;杂项子仁及
果实;工业用或药用植物;稻
草、秸秆及饲料 (87)

第 十 三 章 虫胶;树胶、树脂及其他
植物液、汁 (96)

第 十 四 章 编结用植物材料;其他
植物产品 (99)

**GENERAL RULES FOR THE INTERPRETATION
OF THE HARMONIZED SYSTEM** (11)

SECTION I LIVE ANIMALS;ANIMAL PRODUCTS

Chapter 1 Live animals (13)

Chapter 2 Meat and edible meat offal (19)

Chapter 3 Fish and crustaceans, molluscs and other
aquatic invertebrates (28)

Chapter 4 Dairy produce; birds'eggs; natural honey;
edible products of animal origin, not
elsewhere specified or included (44)

Chapter 5 Products of animal origin, not elsewhere
specified or included (48)

SECTION II VEGETABLE PRODUCTS

Chapter 6 Live trees and other plants; bulbs, roots
and the like; cut flowers and ornamental
foliage (55)

Chapter 7 Edible vegetables and certain roots and
tubers (59)

Chapter 8 Edible fruit and nuts; peel of citrus fruit or
melons (69)

Chapter 9 Coffee, tea, mate and spices (77)

Chapter 10 Cereals (80)

Chapter 11 Products of the milling industry; malt;
starches; inulin; wheat gluten (83)

Chapter 12 Oil seeds and oleaginous fruits; miscel-
laneous grains, seeds and fruit; industrial
or medicinal plants; straw and fodder (87)

Chapter 13 Lac; gums, resins and other vegetable
saps and extracts (96)

Chapter 14 Vegetable plaiting materials; vegetable products
not elsewhere specified or included (99)

**第三类 动、植物油、脂及其分解产品；
精制的食用油脂；动、植物蜡**

第十五章 动、植物油、脂及其分解
产品；精制的食用油脂；
动、植物蜡 (101)

**第四类 食品；饮料、酒及醋；烟草、烟草及
烟草代用品的制品**

第十六章 肉、鱼、甲壳动物、软体动
物及其他水生无脊椎
动物的制品 (107)

第十七章 糖及糖食 (113)

第十八章 可可及可可制品 (116)

第十九章 谷物、粮食粉、淀粉或乳
的制品；糕饼点心 (117)

第二十章 蔬菜、水果、坚果或植物其
他部分的制品 (120)

第二十一章 杂项食品 (128)

第二十二章 饮料、酒及醋 (131)

第二十三章 食品工业的残渣及废料；
配制的动物饲料 (135)

第二十四章 烟草、烟草及烟草代用品
的制品 (138)

第五类 矿产品

第二十五章 盐；硫磺；泥土及石料；石
膏料、石灰及水泥 (139)

第二十六章 矿砂、矿渣及矿灰 (147)

第二十七章 矿物燃料、矿物油及其蒸
馏产品；沥青物质；矿
物蜡 (151)

第六类 化学工业及其相关工业的产品

第二十八章 无机化学品；贵金属、稀
土金属、放射性元素及
其同位素的有机及无
机化合物 (157)

第二十九章 有机化学品 (178)

第三十章 药品 (237)

**SECTION III ANIMAL OR VEGETABLE FATS AND
OILS AND THEIR CLEAVAGE PRODUCTS;
PREPARED EDIBLE FATS;
ANIMAL OR VEGETABLE WAXES**

Chapter 15 Animal or vegetable fats and oils and their
cleavage products; prepared edible fats;
animal or vegetable waxes (101)

**SECTION IV PREPARED FOODSTUFFS; BEVERAGES,
SPIRITS AND VINEGAR; TOBACCO
AND MANUFACTURED TOBACCO
SUBSTITUTES**

Chapter 16 Preparations of meat, of fish or of crusta-
ceans, molluscs or other aquatic
invertebrates (107)

Chapter 17 Sugars and sugar confectionery (113)

Chapter 18 Cocoa and cocoa preparations (116)

Chapter 19 Preparations of cereals, flour, starch or
milk, pastrycooks' products (117)

Chapter 20 Preparations of vegetables, fruit, nuts or
other parts of plants (120)

Chapter 21 Miscellaneous edible preparations (128)

Chapter 22 Beverages, spirits and vinegar (131)

Chapter 23 Residues and waste from the food
industries; prepared animal fodder (135)

Chapter 24 Tobacco and manufactured tobacco
substitutes (138)

SECTION V MINERAL PRODUCTS

Chapter 25 Salt; sulphur; earths and stone; plastering
materials, lime and cement (139)

Chapter 26 Ores, slag and ash (147)

Chapter 27 Mineral fuels, mineral oils and products
of their distillation; bituminous
substances; mineral waxes (151)

**SECTION VI PRODUCTS OF THE CHEMICAL OR
ALLIED INDUSTRIES**

Chapter 28 Inorganic chemicals; organic or inorganic
compounds of precious metals, of rare-
earth metals of radioactive elements
or of isotopes (157)

Chapter 29 Organic chemicals (178)

Chapter 30 Pharmaceutical products (237)

第三十一章 肥料 (246)

第三十二章 鞣料浸膏及染料浸膏;鞣酸及其衍生物;染料、颜料及其他着色料;油漆及清漆;油灰及其他类似胶粘剂;墨水、油墨 ... (250)

第三十三章 精油及香膏;芳香料制品及化妆盥洗品 (257)

第三十四章 肥皂、有机表面活性剂、洗涤剂、润滑剂、人造蜡、调制蜡、光洁剂、蜡烛及类似品、塑型用膏、“牙科用蜡”及牙科用熟石膏制剂 (261)

第三十五章 蛋白类物质;改性淀粉;胶;酶 (266)

第三十六章 炸药;烟火制品;火柴;引火合金;易燃材料制品 (269)

第三十七章 照相及电影用品 (271)

第三十八章 杂项化学产品 (276)

Chapter 31 Fertilizers (246)

Chapter 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks (250)

Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations (257)

Chapter 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster (261)

Chapter 35 Albuminoidal substances; modified starches; glues; enzymes (266)

Chapter 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations (269)

Chapter 37 Photographic or cinematographic goods ... (271)

Chapter 38 Miscellaneous chemical products (276)

第七类 塑料及其制品;橡胶及其制品

第三十九章 塑料及其制品 (287)

第四十章 橡胶及其制品 (302)

SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Chapter 39 Plastics and articles thereof (287)

Chapter 40 Rubber and articles thereof (302)

第八类 生皮、皮革、毛皮及其制品;鞍具及挽具;旅行用品、手提包及类似容器;动物肠线(蚕胶丝除外)制品

第四十一章 生皮(毛皮除外)及皮革 (315)

第四十二章 皮革制品;鞍具及挽具;旅行用品、手提包及类似容器;动物肠线(蚕胶丝除外)制品 (328)

第四十三章 毛皮、人造毛皮及其制品 (334)

SECTION VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Chapter 41 Raw hides and skins (other than furskins) and leather (315)

Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) (328)

Chapter 43 Furskins and artificial fur; manufactures thereof (334)

第九类 木及木制品;木炭;软木及软木制品;稻草、秸秆、针茅或其他编结材料制品;篮筐及柳条编结品

- 第四十四章 木及木制品;木炭 (339)
- 第四十五章 软木及软木制品 (365)
- 第四十六章 稻草、秸秆、针茅或其他编结材料制品;篮筐及柳条编结品 (366)

第十类 木浆及其他纤维状纤维素浆;回收(废碎)纸或纸板;纸、纸板及其制品

- 第四十七章 木浆及其他纤维状纤维素浆;回收(废碎)纸或纸板 (369)
- 第四十八章 纸及纸板;纸浆;纸或纸板制品 (371)
- 第四十九章 书籍、报纸、印刷图画及其他印刷品;手稿、打字稿及设计图纸 (388)

第十一类 纺织原料及纺织制品

- 第五十章 蚕丝 (397)
- 第五十一章 羊毛、动物细毛或粗毛;马毛纱线及其机织物 (402)
- 第五十二章 棉花 (410)
- 第五十三章 其他植物纺织纤维;纸纱线及其机织物 (457)
- 第五十四章 化学纤维长丝 (471)
- 第五十五章 化学纤维短纤 (493)
- 第五十六章 絮胎、毡呢及无纺织物;特种纱线;线、绳、索、缆及其制品 (534)
- 第五十七章 地毯及纺织材料的其他铺地制品 (542)
- 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 (544)

SECTION IX WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

- Chapter 44 Wood and articles of wood; wood charcoal (339)
- Chapter 45 Cork and articles of cork (365)
- Chapter 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork (366)

SECTION X PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

- Chapter 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard (369)
- Chapter 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard (371)
- Chapter 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans (388)

SECTION XI TEXTILES AND TEXTILE ARTICLES

- Chapter 50 Silk (397)
- Chapter 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric (402)
- Chapter 52 Cotton (410)
- Chapter 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn (457)
- Chapter 54 Man-made filaments (471)
- Chapter 55 Man-made staple fibres (493)
- Chapter 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof (534)
- Chapter 57 Carpets and other textile floor coverings (542)
- Chapter 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery (544)

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 (554)	Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use (554)
第六十章	针织物及钩编织物 (570)	Chapter 60	Knitted or crocheted fabrics (570)
第六十一章	针织或钩编的服装及衣着 附件 (574)	Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted (574)
第六十二章	非针织或非钩编的服装及 衣着附件 (632)	Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted (632)
第六十三章	其他纺织制成品;成套物 品;旧衣着及旧纺织品; 碎织物 (689)	Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags (689)
第十二类 鞋、帽、伞、杖、鞭及其零件; 已加工的羽毛及其制品;人造 花;人发制品		SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	
第六十四章	鞋靴、护腿和类似品及其零件 (705)	Chapter 64	Footwear, gaiters and the like; parts of such articles (705)
第六十五章	帽类及其零件 (711)	Chapter 65	Headgear and parts thereof (711)
第六十六章	雨伞、阳伞、手杖、鞭子、马鞭及 其零件 (714)	Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof (714)
第六十七章	已加工羽毛、羽绒及其制品; 人造花;人发制品 (716)	Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair (716)
第十三类 石料、石膏、水泥、石棉、云母及类似 材料的制品;陶瓷产品;玻璃及其制 品		SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	
第六十八章	石料、石膏、水泥、石棉、云 母及类似材料的制品 ... (718)	Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials (718)
第六十九章	陶瓷产品 (724)	Chapter 69	Ceramic products (724)
第七十章	玻璃及其制品 (728)	Chapter 70	Glass and glassware (728)

第十四类 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

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 (737)

第十五类 贱金属及其制品

第七十二章 钢铁 (749)
 第七十三章 钢铁制品 (765)
 第七十四章 铜及其制品 (774)
 第七十五章 镍及其制品 (782)
 第七十六章 铝及其制品 (786)
 第七十七章 (保留为税则将来所用)
 第七十八章 铅及其制品 (792)
 第七十九章 锌及其制品 (795)
 第八十章 锡及其制品 (798)
 第八十一章 其他贱金属、金属陶瓷及其制品 (801)
 第八十二章 贱金属工具、器具、利口器、餐匙、餐叉及其零件 (807)
 第八十三章 贱金属杂项制品 (813)

第十六类 机器、机械器具、电气设备及其零件；录音机及放声机、电视图像、声音的录制和重放设备及其零件、附件

第八十四章 核反应堆、锅炉、机器、机械器具及其零件 (819)
 第八十五章 电机、电气设备及其零件；录音机及放声机、电视图像、声音的录制和重放设备及其零件、附件 (885)

SECTION XV NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof, imitation jewellery; coin (737)

SECTION XV BASE METALS AND ARTICLES OF BASE METAL

Chapter 72 Iron and steel (749)
 Chapter 73 Articles of iron or steel (765)
 Chapter 74 Copper and articles thereof (774)
 Chapter 75 Nickel and articles thereof (782)
 Chapter 76 Aluminium and articles thereof (786)
 Chapter 77 (reserved for possible future use in the Tariff)
 Chapter 78 Lead and articles thereof (792)
 Chapter 79 Zinc and articles thereof (795)
 Chapter 80 Tin and articles thereof (798)
 Chapter 81 Other base metals; cermets; articles thereof (801)
 Chapter 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal (807)
 Chapter 83 Miscellaneous articles of base metal (813)

SECTION XVI MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Chapter 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof (819)
 Chapter 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles (885)

第十七类 车辆、航空器、船舶及有关运输设备

- 第八十六章 铁道及电车道机车、车辆及其零件;铁道及电车道轨道固定装置及其零件、附件;各种机械(包括电动机械)交通信号设备 (924)
- 第八十七章 车辆及其零件、附件,但铁道及电车道车辆除外 ... (928)
- 第八十八章 航空器、航天器及其零件 (950)
- 第八十九章 船舶及浮动结构体 (952)

第十八类 光学、照相、电影、计量、检验、医疗或外科用仪器及设备、精密仪器及设备;钟表;乐器;上述物品的零件、附件

- 第九十章 光学、照相、电影、计量、检验、医疗或外科用仪器及设备、精密仪器及设备;上述物品的零件、附件 (955)
- 第九十一章 钟表及其零件 (978)
- 第九十二章 乐器及其零件、附件 (983)

第十九类 武器、弹药及其零件、附件

- 第九十三章 武器、弹药及其零件、附件 (986)

第二十类 杂项制品

- 第九十四章 家具;寝具、褥垫、弹簧床垫、软座垫及类似的填充制品;未列名灯具及照明装置;发光标志、发光铭牌及类似品;活动房屋 (989)
- 第九十五章 玩具、游戏品、运动用品及其零件、附件 (995)
- 第九十六章 杂项制品 (1000)

SECTION XVI VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

- Chapter 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds (924)
- Chapter 87 Vehicles other than railway or tramway rollingstock, and parts and accessories thereof (928)
- Chapter 88 Aircraft, spacecraft, and parts thereof (950)
- Chapter 89 Ships, boats and floating structures (952)

SECTION XVII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC MEASURING, CHECKING, PRECISION MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

- Chapter 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof (955)
- Chapter 91 Clocks and watches and parts thereof (978)
- Chapter 92 Musical instruments; parts and accessories of such articles (983)

SECTION XIX ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

- Chapter 93 Arms and ammunition; parts and accessories thereof (986)

SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES

- Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings (989)
- Chapter 95 Toys, games and sports requisites; parts and accessories thereof (995)
- Chapter 96 Miscellaneous manufactured articles (1000)