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进出口税则

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

海关总署关税征管司◎编

Department of Duty Collection of the
General Administration of Customs

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第八十七章 车辆及其零件、附件，但铁道及电车道车辆除外…………… (615)	Chapter 87 Vehicles other than railway or trainway rolling-stock, and parts and accessories thereof …… (615)
第八十八章 航空器、航天器及其零件…………… (630)	Chapter 88 Aircraft, spacecraft and parts thereof …… (630)
第八十九章 船舶及浮动结构体…………… (632)	Chapter 89 Ships, boats and floating structures …… (632)
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…………… (635)	SECTION XVIII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF …… (635)
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…………… (635)	Chapter 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof …… (635)
第九十一章 钟表及其零件…………… (655)	Chapter 91 Clocks and watches and parts thereof …… (655)
第九十二章 乐器及其零件、附件…………… (660)	Chapter 92 Musical instruments; parts and accessories of such articles …… (660)
第十九类 武器、弹药及其零件、附件…………… (663)	SECTION XIX ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF …… (663)
第九十三章 武器、弹药及其零件、附件…………… (663)	Chapter 93 Arms and ammunition; parts and accessories thereof …… (663)
第二十类 杂项制品…………… (666)	SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES …… (666)
第九十四章 家具；寝具、褥垫、弹簧床垫、软坐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…………… (666)	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 …… (666)

第九十五章 玩具、游戏品、运动用品及其 零件、附件 (671)	Chapter 95 Toys, games and sports requisites; parts and accessories thereof (671)
第九十六章 杂项制品 (677)	Chapter 96 Miscellaneous manufactured articles (677)
第二十一类 艺术品、收藏品及古物 (684)	SECTION XXI WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES (684)
第九十七章 艺术品、收藏品及古物 (684)	Chapter 97 Works of art, collectors' pieces and antiques (684)

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

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品目。

规则四 根据上述规则无法归类的货品,应归入与其最相类似的货品的品目。

规则五 除上述规则外,本规则适用于下列货品的归类:

(一) 制成特殊形状,适用于盛装某一或某套物品并适合长期使用的照相机套、乐器盒、枪套、绘图仪器盒、项链盒及类似容器,如果与所装物品同时报验,并通常与所装物品一同出售的,应与所装物品一并归类。但本款不适用于本身构成整个货品基本特征的容器。

(二) 除规则五(一)规定的以外,与所装货品同时报验的包装材料或包装容器,如果通常是用来包装这类货品的,应与所装货品一并归类。但明显可重复使用的包装材料和包装容器不受本款限制。

规则六 货品在某一品目项下各子目的法定归类,应按子目条文或有关的子目注释以及以上各条规则(在必要的地方稍加修改后)来确定,但子目的比较只能在同一数级上进行。除条文另有规定的以外,有关的类注、章注也适用于本规则。

by reference to 3(a), shall be classified as if 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 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character.

(b) Subject to the provisions of rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule the relative section and Chapter Notes also apply, unless the context otherwise requires.

第一类 活动物；动物产品

SECTION I LIVE ANIMALS; ANIMAL PRODUCTS

注释：

一、本类所称的各属种动物，除条文另有规定的以外，均包括其幼仔在内。

二、除条文另有规定的以外，本协调制度所称干的产品，均包括经脱水、蒸发或冷冻干燥的产品。

Section Notes:

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2. Except where the context otherwise requires, throughout the Nomenclature any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

第一章 活动物

Chapter 1 Live animals

注释：

本章包括所有活动物，但下列各项除外：

一、税目 03.01、03.06、03.07 或 03.08 的鱼、甲壳动物、软体动物及其他水生无脊椎动物；

二、税目 30.02 的培养微生物及其他产品；以及

三、税目 95.08 的动物。

Chapter Note:

This Chapter covers all live animals except:

1. Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;

2. Cultures of micro-organisms and other products of heading 30.02; and

3. Animals of heading 95.08.

税则号列 Tariff Item	商品名称	最惠国 税率 ^① (%) M. F. N.	普通 税率 (%) Gen.	协定税率 ^② (%) Conventional					出口 税率 ^③ (%) Export	Article Description
				东盟 ASEAN	亚太 APTA	香港 H. K.	澳门 Macao	台湾 Taiwan		
01.01	马、驴、骡：									Live horses, asses, mules and hinnies:
	-马：									-Horses:
0101.2100	--改良种用	0	0							--Pure-bred breeding
0101.2900	--其他	10	30	0						--Other
	-驴：									-Asses:

①关税配额商品进口税率见附表 4，进口暂定税率见附表 5，进口商品从量税复合税率见附表 7，非全税号的信息技术产品税率见附表 8。

The tariff quota rate on import goods see “Table 4”. The interim duty rate on import goods see “Table 5”. The specific and compound duty rate on import goods see “Table 7”. The duty rate on specific information technology products see “Table 8”.

②东盟协定税率的其他部分见附表 1，其他国家或地区的协定税率见附表 2，进口特惠税率见附表 3。

The other tariff rates for China—“ASEAN” FTA see “Table 1”. The other country or region’s conventional tariff rates see “Table 2”. The special preferential tariff rates on import goods see “Table 3”.

③出口暂定税率和出口特别关税见附表 6。

The interim duty rate and special duty rate on export goods see “Table 6”.

税则号列 Tariff Item	商品名称	最惠国 税率 (%) M. F. N.	普通 税率 (%) Gen.	协定税率 (%) Conventional					出口 税率 (%) Export	Article Description
				东盟 ASEAN	亚太 APTA	香港 H. K.	澳门 Macao	台湾 Taiwan		
0101.3010	--改良种用	0	0							--Pure-bred breeding
0101.3090	--其他	10	30	0						--Pure-bred breeding
0101.9000	-其他	10	30	0						-Other
01.02	牛:									Live bovine animals:
	-家牛:									-Cattle:
0102.2100	--改良种用	0	0							--Pure-bred breeding
0102.2900	--其他	10	30	0						--Other
	-水牛:									-Buffalo:
0102.3100	--改良种用	0	0							--Pure-bred breeding
0102.3900	--其他	10	30	0						--Other
	-其他:									-Other:
0102.9010	--改良种用	0	0							--Pure-bred breeding
0102.9090	--其他	10	30	0						--Other
01.03	猪:									Live swine:
0103.1000	-改良种用	0	0							-Pure-bred breeding
	-其他:									-Other:
	--重量在 50 千克以下:									--Weighing less than 50kg:
0103.9110	--重量在 10 千克以下	10	50	0						--Weighing less than 10kg
0103.9120	--重量在 10 千克及以上, 但在 50 千克以下	10	50	0						--Weighing 10kg or more, but less than 50kg
0103.9200	--重量在 50 千克及以上	10	50	0						--Weighing 50kg or more
01.04	绵羊、山羊:									Live sheep and goats:
	-绵羊:									-Sheep:
0104.1010	--改良种用	0	0							--Pure-bred breeding
0104.1090	--其他	10	50	0						--Other
	-山羊:									-Goats:
0104.2010	--改良种用	0	0							--Pure-bred breeding
0104.2090	--其他	10	50	0						--Other
01.05	家禽, 即鸡、鸭、鹅、火鸡及珍珠鸡:									Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls:
	-重量不超过 185 克:									-Weighing not more than 185g:
	--鸡:									--Fowls of the species Gallus domesticus:
0105.1110	--改良种用	0	0							--Pure-bred breeding
0105.1190	--其他	10	50	0						--Other
	--火鸡:									--Turkeys:
0105.1210	--改良种用	0	0							--Pure-bred breeding
0105.1290	--其他	10	50	0						--Other
	--鸭:									--Ducks:
0105.1310	--改良种用	0	0							--Pure-bred breeding
0105.1390	--其他	10	50	0						--Other

税则号列 Tariff Item	商品名称	最惠国 税率 (%) M. F. N.	普通 税率 (%) Gen.	协定税率 (%) Conventional					出口 税率 (%) Export	Article Description
				东盟 ASEAN	亚太 APIA	香港 H. K.	澳门 Macao	台湾 Taiwan		
0105.1410	--鹅: ---改良种用	0	0						--Geese: ---Pure-bred breeding	
0105.1490	---其他	10	50	0					---Other	
0105.1510	--珍珠鸡: ---改良种用	0	0						--Guinea fowls: ---Pure-bred breeding	
0105.1590	---其他	10	50	0					---Other	
0105.9410	其他: --鸡: ---改良种用	0	0						-Other: --Fowls of the species <i>Gallus domesticus</i> : ---Pure-bred breeding	
0105.9490	---其他	10	10	0					---Other	
0105.9910	--其他: ---改良种用	0	0						--Other: ---Pure-bred breeding	
0105.9991	---其他: ----鸭	10	50	0					---Other: ----Ducks	
0105.9992	----鹅	10	50	0					----Geese	
0105.9993	----珍珠鸡	10	50	0					----Guinea fowls	
0105.9994	----火鸡	10	50	0					----Turkeys	
01.06	其他活动物:								Other live animals:	
	-哺乳动物:								-Mammals:	
	--灵长目:								--Primates:	
0106.1110	---改良种用	0	0						---Pure-bred breeding	
0106.1190	---其他	10	50	0					---Other	
	-鲸、海豚及鼠海豚 (鲸目哺乳动物); 海牛及儒艮 (海牛目哺乳动物); 海豹、海狮及海象 (鳍足亚目哺乳动物):								--Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia):	
	---鲸、海豚及鼠海豚 (鲸目哺乳动物); 海牛及儒艮 (海牛目哺乳动物):								---Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia):	
0106.1211	----改良种用	10	50	0					----Pure-bred breeding	
0106.1219	----其他	10	50	0					----Other	
	--海豹、海狮及海象 (鳍足亚目哺乳动物):								--Seals, sea lions and walruses (mammals of the suborder Pinnipedia):	
0106.1221	----改良种用	0	0						----Pure-bred breeding	
0106.1229	----其他	10	50	0					----Other	

税则号列 Tariff Item	商品名称	最惠国 税率 (%) M. F. N.	普通 税率 (%) Gen.	协定税率 (%) Conventional					出口 税率 (%) Export	Article Description
				东盟 ASEAN	亚太 APTA	香港 H. K.	澳门 Macao	台湾 Taiwan		
	--骆驼及其他骆驼科动物:									--Camels and other camelids (Camelidae):
0106.1310	--改良种用	0	0							--Pure-bred breeding
0106.1390	--其他	10	50	0						--Other
	--家兔及野兔:									--Rabbits and hares:
0106.1410	--改良种用	0	0							--Pure-bred breeding
0106.1490	--其他	10	50	0						--Other
	--其他:									--Other:
0106.1910	--改良种用	0	0							--Pure-bred breeding
0106.1990	--其他	10	50	0						--Other
	--爬行动物(包括蛇及龟鳖):									--Reptiles (including snakes and turtles):
	--改良种用:									--Pure-bred breeding:
0106.2011	---鳄鱼苗	0	0							---Crocodiles for cultivation
0106.2019	---其他	0	0							---Other
0106.2020	--食用	10	50	0						--For human consumption
0106.2090	--其他	10	50	0						--Other
	--鸟:									--Birds:
	--猛禽:									--Birds of prey:
0106.3110	--改良种用	0	0							--Pure-bred breeding
0106.3190	--其他	10	50	0						--Other
	--鸚形目(包括普通鸚鵡、长尾鸚鵡、金刚鸚鵡及美冠鸚鵡):									--Psittaciformes (including parrots, parakeets, macaws and cockatoos):
0106.3210	--改良种用	0	0							--Pure-bred breeding
0106.3290	--其他	10	50	0						--Other
	--鸵鸟; 鸕鹑:									--Ostriches; emus (Dromaius novaehollandiae):
0106.3310	--改良种用	0	0							--Pure-bred breeding
0106.3390	--其他	10	50	0						--Other
	--其他:									--Other:
0106.3910	--改良种用	0	0							--Pure-bred breeding
	--食用:									--For human consumption:
0106.3921	---乳鸽	10	50	0						---Squabs
0106.3923	---野鸭	10	50	0						---Teals
0106.3929	---其他	10	50	0						---Other
0106.3990	---其他	10	50	0						---Other
	--昆虫:									--Insects:
	--蜂:									--Bees:
0106.4110	--改良种用	0	0							--Pure-bred breeding
0106.4190	--其他	10	50	0	9					--Other
	--其他:									--Other:
0106.4910	--改良种用	0	0							--Pure-bred breeding
0106.4990	--其他	10	50	0	9					--Other