



2015年

中华人民共和国

# 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



中国海关出版社

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**Import and Export Tariff**  
**of the People's Republic of China**  
**(2015 年)**

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## 图书在版编目 (CIP) 数据

中华人民共和国进出口税则. 2015 年/海关总署关税征管司编.

—北京: 中国海关出版社, 2015. 1

ISBN 978-7-5175-0045-2

I. ①中… II. ①海… III. ①进出口贸易—关税—税则—  
中国—2015 IV. ①D922. 221

中国版本图书馆 CIP 数据核字 (2014) 第 280105 号

## 中华人民共和国进出口税则 (2015 年)

ZHONGHUA RENMIN GONGHEGUO JINCHUKOU SHUIZE (2015 NIAN)

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责任编辑: 黄华莉 冯 伟

助理编辑: 史 娜 黄 阳

出版发行: 中国海关出版社

社 址: 北京市朝阳区东四环南路甲 1 号

邮政编码: 100023

网 址: [www.hgcb.com.cn](http://www.hgcb.com.cn); [www.hgbookvip.com](http://www.hgbookvip.com)

编 辑 部: 01065194242-7531 (电话)

01065194231 (传真)

发 行 部: 01065194221/4227/4238/4246 (电话)

01065194233 (传真)

社办书店: 01065195616 (电话)

01065195127 (传真)

<http://store.hgbookvip.com> (网址)

印 刷: 北京铭成印刷有限公司

经 销: 新华书店

开 本: 889mm × 1194mm 1/16

印 张: 75

字 数: 3480 千字

版 次: 2015 年 1 月第 1 版

印 次: 2015 年 1 月第 1 次印刷

书 号: ISBN 978-7-5175-0045-2

定 价: 240.00 元



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## 编写说明

《中华人民共和国进出口税则》是以世界海关组织（WCO）制定的《商品名称及编码协调制度》（Harmonized Commodity Description and Coding System）（以下简称《协调制度》）为基础，结合我国贸易政策，以及其他政策情况编制而成的。为履行作为世界海关组织《协调制度公约》缔约方的义务，我国以《协调制度》为基础制定了《中华人民共和国进出口税则》（2015年），包括我国本国税目和关税税率等内容。

本书力求全面、实用，是海关和进出口企业工作人员必备的工具书。我们相信本书的出版将有助于促进对外经济贸易的发展和规范进出口贸易行为。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致之处，均以法规文本为准。

海关总署关税征管司

2014年12月

## Editor's Remark

Customs Tariff of Import and Export of the People's Republic of China (hereinafter referred to as "the Customs Tariff of Import and Export") is compiled based on the Harmonized Commodity Description and Coding System (hereinafter referred to as "the Harmonized System") approved and published by the World Customs Organization (WCO), taking into account of the interests of the national trade policies and other policy issues. To honor China's commitment as a contracting party to the International Convention on the Harmonized Commodity Description and Coding System, a new version of Customs Tariff of Import and Export (2015) is completed based on the Harmonized System, which contains national headings and tariff rates.

Aiming at its comprehensiveness and practical use, this publication proves to be an indispensable reference book for professionals specialized in customs and trade. It is believed that this publication will serve to promote the development of foreign economic trade and to regulate import and export trade activities. Given the time constraints in accomplishing this edition, it inevitably leaves some to be desired of. Bearing this in mind, any positive opinion and suggestion for its further improvement would be highly appreciated. In the event of any inconsistency which occurs in the contents between this publication and the legal texts of the Customs Tariff of Import and Export, the latter shall prevail.

**Department of Duty Collection  
of the General Administration of Customs  
December 2014**

# 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、智利共和国、新加坡共和国、新西兰、秘鲁、哥斯达黎加、瑞士、冰岛、香港特别行政区、澳门特别行政区以及台湾地区的部分进口货物。

目前适用东盟协定税率的国家为文莱达鲁萨兰国、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。

目前适用亚太贸易协定税率的国家为大韩民国、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、老挝人民民主共和国。

## 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、老挝人民民主共和国、缅甸联邦、柬埔寨王国、尼日尔共和国、索马里共和国、埃塞俄比亚联邦民主共和国、贝宁共和国、布隆迪共和国、厄立特里亚国、吉布提共和国、刚果民主共和国、几内亚共和国、几内亚比绍共和国、科摩罗联盟、利比里亚共和国、马达加斯加共和国、马里共和国、马拉维共和国、毛里塔尼亚伊斯兰共和国、莫桑比克共和国、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、莱索托王国、乍得共和国、中非共和国、阿富汗伊斯兰共和国、尼泊尔联邦民主共和国、东帝汶民主共和国、也门共和国、萨摩亚独立国、瓦努阿图共和国、赤道几内亚、安哥拉共和国、塞内加尔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. 出口税率

出口关税设置出口税率。

## 6. 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。

## 7. 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。

## 8. 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出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 Republic of Chile, the Republic of Singapore, New Zealand, the Republic of Peru, the Republic of Costa Rica, Switzerland, Iceland, the Hong Kong Special Administrative Region, China, the Macao Special Administrative Region, China, and Taiwan, China.

The tariff rates of "ASEAN" 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 and the Socialist Republic of Viet Nam, the Republic of Philippines.

The tariff rates of "APTA" are currently applicable to some goods imported from and originating in the Republic of Korea, the Democratic Socialist Republic of Sri Lanka, the People's Republic of Bangladesh, the Republic of India, the Lao People's Democratic Republic.

## 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 People's Republic of Bangladesh, the Lao People's Democratic Republic, the Union of Myanmar, the Kingdom of Cambodia, the Federal Republic of Nigeria, the Somali Republic, the Federal Democratic Republic of Ethiopia, the Republic of Benin, the Republic of Burundi, the State of Eritrea, the Republic of Djibouti, the Democratic Republic of the Congo, the Republic of Guinea, the Republic of Guinea-Bissau, the Union of the Comoros, the Republic of Liberia, the Republic of Madagascar, the Republic of Mali, the Republic of Malawi, the Islamic Republic of Mauritania, the Republic of Mozambique, the Republic of Rwanda, the Republic of Sierra Leone, the Republic of the Sudan, the United Republic of Tanzania, the Togolese Republic, the Republic of Uganda, the Republic of Zambia, the Kingdom of Lesotho, the Republic of Chad, the Cen-

tral African Republic, the Islamic State of Afghanistan, the Kingdom of Nepal, the Democratic Republic of East Timor, the Republic of Yemen, the Independent State of Samoa, the Republic of Vanuatu, the Republic of Equatorial Guinea, the Republic of Angola, the Republic of Senegal.

#### **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 Export Tariff Rates**

Duty rates on export goods are designed to collect export duty.

#### **6. 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.

#### **7. 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.

#### **8. Article Description in the Appendix**

For the exact description of a brief description in the Appendix, the correspondent *Article Description* in the Import and Export Tariff of the People's Republic of China should be consulted.



# 进出口税则

**Import and Export Tariff**

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