

# 中华人民共和国 海关进出口税则

十位编码·监管条件·出口退税·海关代征税一览表

2004 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

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

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Decade Coding of HS, Customs Control Conditions  
Detailed Customs Duties Levied on Commission Basis

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Compiled by the editorial Department of the Customs  
Import and Export Tariff of the people's Republic of China

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经济科学出版社  
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**CUSTOMS IMPORT AND EXPORT TARIFF OF THE PEOPLE'S REPUBLIC OF CHINA (2004)**

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*Compiled by* the editorial Department of the Customs Import and Export Tariff of the People's Republic of China

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# 编者按

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从2004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栏是曼协税率,适用于原产于与我国签订《曼谷协定》的国家(包括巴基斯坦)或地区进口的货物。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“消费税率”,分为从价和从量两种,栏内数字表示相应税率。

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1034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,具体税率详见附件2(第937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,配额内税率详见附件3(第942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944页)。

2004年出口退税率调整表见第1000页。

# Editor's Note

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From 1 January 2004, 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 Bangkok Agreement Rate (including Preferential Tariff Rates for Pakistan), 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 Excise Rate which is classified as ad valorem rate and specific rate, the numbers in this Column represents excise rates or excise unit amounts respectively.

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. (Page1034)

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 Appendix2 (Page 937).

Rates marked with \* ahead mean that the import goods are subject to Quota Control. In-Quota Interim import duty rates see Appendix3 (Page 942).

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 Appendix4 (Page 944) shall be levied.

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**中华人民共和国进出口关税条例**  
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**of the People's Republic of China**



# 中华人民共和国进出口关税条例

(2003年10月29日国务院第26次常务会议通过。2003年11月23日公布。2004年1月1日起施行。)

## 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》(以下简称《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、进境物品,除法律、行政法规另有规定外,海关依照本条例规定征收进出口关税。

**第三条** 国务院制定《中华人民共和国进出口税则》(以下简称《税则》)、《中华人民共和国进境物品进口税税率表》(以下简称《进境物品进口税税率表》),规定关税的税目、税则号列和税率,作为本条例的组成部分。

**第四条** 国务院设立关税税则委员会,负责《税则》和《进境物品进口税税率表》的税目、税则号列和税率的调整和解释,报国务院批准后执行;决定实行暂定税率的货物、税率和期限;决定关税配额税率;决定征收反倾销税、反补贴税、保障措施关税、报复性关税以及决定实施其他关税措施;决定特殊情况下税率的适用,以及履行国务院规定的其他职责。

**第五条** 进口货物的收货人、出口货物的发货人、进境物品的所有人,是关税的纳税义务人。

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

(The Regulations of the People's Republic of China on Import and Export Duties, which were adopted at the 26th executive meeting of the State Council on October 29, 2003, are hereby promulgated and shall be implemented as of January 1, 2004. )

## Chapter I General Provisions

**Article 1** For the purposes of implementing the policy of opening to the outside world, promoting the development of foreign economic relations and trade as well as the national economy, the present Regulations are formulated in accordance with the Customs Law of the People's Republic of China (hereinafter referred to as the Customs Law).

**Article 2** All goods permitted to be imported into or exported out of and all articles allowed to enter into the People's Republic of China shall, unless otherwise provided for by the State Council, be subject to payment of customs duties on imports or exports in accordance with the present Regulations.

**Article 3** The tariff items, tariff nomenclature heading numbers and tariff rates as provided in the Customs Import and Export Tariffs of the People's Republic of China (hereinafter referred to as the Tariffs) and the Import Tariff Rates of the People's Republic of China for Entry Articles (hereinafter referred to as the Import Tariff Rates for Entry Articles) which are formulated by the State Council shall form an integral part of the present Regulations.

**Article 4** The Customs Tariff Commission shall be established by the State Council. It is responsible for readjusting and interpreting tariff items, tariff nomenclature heading numbers and tariff rates in the Tariffs and the Import Tariff Rates for Entry Articles, which shall take effect upon the approval of the State Council; it decides on the goods subject to temporary tariff rates, the tariff rates and time limit; it decides on the rate of tariff quota, the imposition of antidumping duties, countervailing duties, duty under safeguard measures, retaliatory duties; decides on the implementation of other measures relating to customs duties and the application of tariff rates under special circumstances, and exercises the other functions as provided for by the State Council.

**Article 5** The consignees of imported goods, the consignors of exported goods and the owners of entry articles are obligatory customs duty payers.

**第六条** 海关及其工作人员应当依照法定职权和法定程序履行关税征管职责,维护国家利益,保护纳税人合法权益,依法接受监督。

**第七条** 纳税义务人有权要求海关对其商业秘密予以保密,海关应当依法为纳税义务人保密。

**第八条** 海关对检举或者协助查获违反本条例行为的单位和个人,应当按照规定给予奖励,并负责保密。

## **第二章 进出口货物关税税率 的设置和适用**

**第九条** 进口关税设置最惠国税率、协定税率、特惠税率、普通税率、关税配额税率等税率。对进口货物在一定期限内可以实行暂定税率。

出口关税设置出口税率。对出口货物在一定期限内可以实行暂定税率。

**第十条** 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者地区的进口货物,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。

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者地区的进口货物,适用协定税率。

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者地区的进口货物,适用特惠税率。

原产于本条第一款、第二款和第三款所列以外国家或者地区的进口货物,以及原产地不明的进口货物,适用普通税率。

**第十一条** 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。

**Article 6** The customs and the functionaries shall, in accordance with the statutory powers and legal procedures, exercise their functions of collecting the customs duties, safeguard the interests of the state, protect the legitimate rights and interests of the customs duty payers, and accept supervision in accordance with the law.

**Article 7** Any customs duty payer shall be entitled to request the customs office to keep its commercial secrets to itself, and the customs shall do so in accordance with the law.

**Article 8** In accordance with relevant regulation, the customs shall award the entities and individuals who disclose or help to find the acts in violation of the present Regulations.

## **Chapter II Establishment and Application of Tariff Rates for Import and Export Goods**

**Article 9** Import tariffs consist of the most-favoured-nation tariff rate, conventional tariff rate, preferential tariff, general tariff rate and quota tariff rate, etc. Temporary tariff rates may be applied to import goods within a certain time limit.

Export tariff rates are set up in export duties. Temporary tariff rates may be applied to export goods within a certain time period.

**Article 10** The most-favoured-nation tariff rate shall be applicable to the import goods whose place of origin is a member of the WTO, to whom the clause of the most-favoured-nation is commonly applicable, and the import goods whose place of origin is a country or region that has concluded with the People's Republic of China a bilateral trade agreement that contains clauses reciprocal most-favoured-nation treatment, and the import goods whose place of origin is within the People's Republic of China.

The conventional tariff rate shall be applicable to the import goods whose place of origin is a country or region that has established with the People's Republic of China a trade agreement that contains clauses of preferential duty.

The special tariff rate shall be applicable to the import goods whose place of origin is a country or region that has established with the People's Republic of China a trade agreement that contains clauses of special preferential duty.

The general tariff rate shall be applicable to the import goods other than those as listed in Paragraphs 1 through 3 of this Article and the import goods whose place of origin is unknown.

**Article 11** Where a temporary tariff rate is set up for the import goods, to which the most-favored-nation tariff rate applies, the temporary tariff rate shall prevail. For the import goods to which the conventional tariff rate or the preferential tariff rate applies, the lower one shall prevail. With regard to the import goods to which the general tariff rate applies, the temporary tariff rate shall not apply.

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。

**第十二条** 按照国家规定实行关税配额管理的进口货物,关税配额内的,适用关税配额税率;关税配额外,其税率的适用按照本条例第十条、第十一条的规定执行。

**第十三条** 按照有关法律、行政法规的规定对进口货物采取反倾销、反补贴、保障措施的,其税率的适用按照《中华人民共和国反倾销条例》、《中华人民共和国反补贴条例》和《中华人民共和国保障措施条例》的有关规定执行。

**第十四条** 任何国家或者地区违反与中华人民共和国签订或者共同参加的贸易协定及相关协定,对中华人民共和国在贸易方面采取禁止、限制、加征关税或者其他影响正常贸易的措施的,对原产于该国或者地区的进口货物可以征收报复性关税,适用报复性关税税率。

征收报复性关税的货物、适用国别、税率、期限和征收办法,由国务院关税税则委员会决定并公布。

**第十五条** 进出口货物,应当适用海关接受该货物申报进口或者出口之日实施的税率。

进口货物到达前,经海关核准先行申报的,应当适用装载该货物的运输工具申报进境之日实施的税率。

转关运输货物税率的适用日期,由海关总署另行规定。

**第十六条** 有下列情形之一的,需缴纳税款的,应当适用海关接受申报办理纳税手续之日实施的税率:

- (一)保税货物经批准不复运出境的;
- (二)减免税货物经批准转让或者移作他用的;

Where a temporary tariff rate is set up for the export goods, to which the export tariff rate applies, the temporary tariff rate shall prevail.

**Article 12** With regard to the import goods subject to tariff quota management in accordance with the provisions of the state, for those within the tariff quota, the quota tariff rate shall apply; and for those beyond the tariff quota, the applicable tariff rates shall be in line with Articles 10 and 11 of the present Regulations.

**Article 13** With regard to the import goods, against which antidumping, countervailing or safeguard measure are taken in accordance with relevant laws and administrative regulations, the applicable rates shall be in line with the Antidumping Regulations of the People's Republic of China, the Countervailing Regulations of the People's Republic of China and the Regulations on Safeguard Measures of the People's Republic of China.

**Article 14** With regard to a country or region that bans, limits, imposes additional duties or takes any other measures that affect the normal trade with the People's Republic of China in violation of the trade agreement or relevant convention established with the People's Republic of China or both parties have joined, a retaliatory duty may imposed on the import goods whose place of origin is the country or region, and the retaliatory duty rate shall apply.

The goods, applicable countries or regions, duty rates, time limits and collection measures shall be decided and announced by the Customs Tariff Commission.

**Article 15** With regard to the import and export goods, the valid tariff rate of the day when the customs accepts the import declaration or export declaration shall be applicable.

Where an import declaration is filed before the import goods arrives upon the approval of the customs, the valid tariff rate of the day when an entry declaration is filed for the means of transportation that carries the goods shall apply.

The date of the application of the tariff rate for transit goods shall be separately provided for by the General Administration of Customs.

**Article 16** When it is required to pay duties under any of the following circumstances, the tariff rate of the day when the customs accepts the declaration and handles the formalities for the payment of duties shall apply:

- (1) Where, upon approval, the bonded goods are not to be re-carried out of China;
- (2) Where the goods that enjoy exemption or reduction of duties are transferred to others or whose purpose of use is changed upon approval;

(三) 暂准进境货物经批准不复运出境,以及暂准出境货物经批准不复运进境的;

(四) 租赁进口货物,分期缴纳税款的。

**第十七条** 补征和退还进出口货物关税,应当按照本条例第十五条或者第十六条的规定确定适用的税率。

因纳税人违反规定需要追征税款的,应当适用该行为发生之日实施的税率;行为发生之日不能确定的,适用海关发现该行为之日实施的税率。

### 第三章 进出口货物完税价格的确定

**第十八条** 进口货物的完税价格由海关以符合本条第三款所列条件的成交价格以及该货物运抵中华人民共和国境内输入地点起卸前的运输及其相关费用、保险费为基础审查确定。

进口货物的成交价格,是指卖方向中华人民共和国境内销售该货物时买方为进口该货物向卖方支付、应付的,并按照本条例第十九条、第二十条规定调整后的价款总额,包括直接支付的价款和间接支付的价款。

进口货物的成交价格应当符合下列条件:

(一) 对买方处置或者使用该货物不予限制,但法律、行政法规规定实施的限制、对货物转售地域的限制和对货物价格无实质性影响的限制除外;

(二) 该货物的成交价格没有因搭售或者其他因素的影响而无法确定;

(三) 卖方不得从买方直接或者间接获得因该货物进口后转售、处置或者使用而产生的任何收益,或者虽有收益但能够按照本条例第十九条、第二十条的规定进行调整;

(四) 买卖双方没有特殊关系,或者虽有特殊关系但未对成交价格产生影响。

**第十九条** 进口货物的下列费用应当计入完税价格:

(3) Where, upon approval, the goods that are permitted to enter into China temporarily are not to be re-carried out of China and where, upon approval, the goods that are permitted to exit China temporarily are not to be re-carried into China;

(4) Where the import goods are leased and the duties are paid by installments.

**Article 17** The applicable tariff rates for the makeup or refund of import or export duties shall be determined in accordance with Article 15 or Article 16 of the present Regulations.

Where an obligatory duty payer is required to pay a duty due to violating the present Regulations, the tariff rate of the day when the violation occurs shall apply. If it is unable to determine the exact day when the violation occurs, the tariff rate of the day when the customs discovers the violation shall apply.

### Chapter III Determination of Dutiable Value for Import and Export Goods

**Article 18** The dutiable value for import goods shall be examined and determined by the customs on the basis of the transaction value in line with the requirements as prescribed in the Paragraph 3 of this Article, and the freight, the associated expenses and the insurance premiums incurred prior to the arrival and unloading of the goods at the destination within the People's Republic of China.

The transaction value of import goods refers to the actual total amount of the price, including the direct payments and indirect payments, that the buyer within the People's Republic of China shall pay the seller for the goods after readjustments have been made in accordance with Articles 19 and 20 of the present Regulations.

A transaction value of import goods shall meet the following conditions:

(1) There is no limitation to the disposal and use of the buyer except for the limitations as prescribed in the laws and administrative regulations, the geographic limitation on the resale of goods and those without material impact on the price of goods;

(2) It isn't unable to determine the transaction value of the goods due to tied sale or other factors;

(3) The seller shall not directly or indirectly get any yields from the resale, disposal or use of the goods after import, or the seller may have some yields, but adjustments may be made in accordance with Article 19 or 20 of the present Regulations.

(4) There is no special relationship between the buyer and seller, or although there is any, it does not affect the transaction value.

**Article 19** The following expenses on import goods shall be included into the dutiable value:

(一)由买方负担的购货佣金以外的佣金和经纪费;

(二)由买方负担的在审查确定完税价格时与该货物视为一体的容器的费用;

(三)由买方负担的包装材料费用和包装劳务费用;

(四)与该货物的生产和向中华人民共和国境内销售有关的,由买方以免费或者以低于成本的方式提供并可以按适当比例分摊的料件、工具、模具、消耗材料及类似货物的价款,以及在境外开发、设计等相关服务的费用;

(五)作为该货物向中华人民共和国境内销售的条件,买方必须支付的、与该货物有关的特许权使用费;

(六)卖方直接或者间接从买方获得的该货物进口后转售、处置或者使用的收益。

**第二十条** 进口时在货物的价款中列明的下列税收、费用,不计入该货物的完税价格:

(一)厂房、机械、设备等货物进口后进行建设、安装、装配、维修和技术服务的费用;

(二)进口货物运抵境内输入地点起卸后的运输及其相关费用、保险费;

(三)进口关税及国内税收。

**第二十一条** 进口货物的成交价格不符合本条例第十八条第三款规定条件的,或者成交价格不能确定的,海关经了解有关情况,并与纳税义务人进行价格磋商后,依次以下列价格估定该货物的完税价格:

(一)与该货物同时或者大约同时向中华人民共和国境内销售的相同货物的成交价格;

(二)与该货物同时或者大约同时向中华人民共和国境内销售的类似货物的成交价格;

(1) The commission and brokerage other than the commission on the purchase of goods that shall be paid by the buyer;

(2) The expenses that shall be paid by the buyer for the containers that are considered as a integrated part of the goods when the dutiable value is examined and determined;

(3) The expenses for packing materials and packing labor that shall be paid by the buyer;

(4) The value of the materials, tools, moulds, consumable materials and like goods that relate to the production of the goods and the sale within the People's Republic of China and that are provided by the buyer gratuitously or at a price lower than the costs and may be apportioned according to a reasonable rate, and the expenses of relevant expenses such as the development and design outside China, etc. ;

(5) The franchise royalties related to the goods that shall be paid by the buyer as a precondition for the sale of goods within the People's Republic of China;

(6) The yields directly or indirectly procured by the seller from the resale, disposal or use of the goods after import.

**Article 20** The following duties, taxes, and expenses specified in the price of the goods in the process of import shall not be included into the dutiable value:

(1) The expenses of construction, installation, assembly, maintenance and technical services after importing such goods as workshops, machines, and equipments, etc. ;

(2) The freight and related expenses and insurance premiums after the arrival and unloading of the import goods at the destination within the People's Republic of China;

(3) Import duties and domestic taxes.

**Article 21** Where the transaction value of the import goods doesn't meet the requirements as prescribed in Paragraph 3 of Article 18 of the present Regulations, or the transaction value is unable to be determined, the customs shall assess the dutiable value of the goods in light of the following values arranged in descending order of precedence after it has learnt of relevant information and negotiated with the obligatory duty payer about the price:

(1) The transaction price of the identical goods sold to a buyer within the People's Republic of China at the same time or nearly at the same time;

(2) The transaction price of the like goods sold to a buyer within the People's Republic of China at the same time or nearly at the same time;

(三)与该货物进口的同时或者大约同时,将该进口货物、相同或者类似进口货物在第一级销售环节销售给无特殊关系买方最大销售总量的单位价格,但应当扣除本条例第二十二项规定的项目;

(四)按照下列各项总和计算的价格:生产该货物所使用的料件成本和加工费用,向中华人民共和国境内销售同等级或者同种类货物通常的利润和一般费用,该货物运抵境内输入地点起卸前的运输及其相关费用、保险费;

(五)以合理方法估定的价格。

纳税义务人向海关提供有关资料后,可以提出申请,颠倒前款第(三)项和第(四)项的适用次序。

**第二十二条** 按照本条例第二十一条第一款第(三)项规定估定完税价格,应当扣除的项目是指:

(一)同等级或者同种类货物在中华人民共和国境内第一级销售环节销售时通常的利润和一般费用以及通常支付的佣金;

(二)进口货物运抵境内输入地点起卸后的运输及其相关费用、保险费;

(三)进口关税及国内税收。

**第二十三条** 以租赁方式进口的货物,以海关审查确定的该货物的租金作为完税价格。

纳税义务人要求一次性缴纳税款的,纳税义务人可以选择按照本条例第二十一条的规定估定完税价格,或者按照海关审查确定的租金总额作为完税价格。

**第二十四条** 运往境外加工的货物,出境时已向海关报明并在海关规定的期限内复运进境的,应当以境外加工费和料件费以及复运进境的运输及其相关费用和保险费审查确定完税价格。

(3) At the same time or nearly at the same time when the goods is imported, the unit price of the import goods, the identical or like import goods in the maximal quantity sold to the buyer without special relationship in the first link of distribution, in which the items as listed in Article 22 of the present Regulations shall be deducted;

(4) The price calculated according to the summation of the items, including the costs of the materials in producing the goods, and the processing expenses, the general profit and the general expenses in selling goods of the same grade or like goods to a buyer within the People's Republic of China, the freight, the associated expenses and the insurance premiums incurred prior to the arrival and unloading of the goods at the destination within the People's Republic of China;

(5) The price assessed by any other reasonable method.

After the obligatory duty payer has submitted relevant materials to the customs, it may file an application to the customs for reversing the applicable order of precedence between Items 3 and 4 of the preceding paragraph.

**Article 22** For the dutiable value assessed according to the Item 3 of Paragraph 1 of Article 21 of the present Regulations, the items that shall be deducted refer to:

(1) The general profit, expenses and commission of the first link of distribution of the goods of identical grade or like goods sold to the buyers within the People's Republic of China;

(2) The freight, the associated expenses and the insurance premiums after the arrival and unloading of the import goods at the destination within the People's Republic of China;

(3) Import duties and domestic taxes.

**Article 23** With regard to the goods imported by means of lease, the rent of the goods as verified and determined by the customs shall be the dutiable value.

Where the obligatory duty payer requests to pay the duty in a lump sum, it may choose to have the dutiable value assessed in accordance with Article 21 of the present Regulations or to deem the total amount of rent as verified and determined by the customs as the dutiable value.

**Article 24** With regard to the goods carried abroad for processing, if they are declared to the customs and re-carried into China within the time limit as specified by the customs, the dutiable value shall be verified and determined on the basis of the overseas processing fees, the costs of the spare parts and raw materials used, and the freight, the associated expenses and the insurance premiums for re-carrying the goods into China.

**第二十五条** 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的期限内复运进境的,应当以境外修理费和料件费审查确定完税价格。

**第二十六条** 出口货物的完税价格由海关以该货物的成交价格以及该货物运至中华人民共和国境内输出地点装载前的运输及其相关费用、保险费为基础审查确定。

出口货物的成交价格,是指该货物出口时卖方为出口该货物应当向买方直接收取和间接收取的价款总额。

出口关税不计入完税价格。

**第二十七条** 出口货物的成交价格不能确定的,海关经了解有关情况,并与纳税义务人进行价格磋商后,依次以下列价格估定该货物的完税价格:

(一)与该货物同时或者大约同时向同一国家或者地区出口的相同货物的成交价格;

(二)与该货物同时或者大约同时向同一国家或者地区出口的类似货物的成交价格;

(三)按照下列各项总和计算的价格:境内生产相同或者类似货物的料件成本、加工费用,通常的利润和一般费用,境内发生的运输及其相关费用、保险费;

(四)以合理方法估定的价格。

**第二十八条** 按照本条例规定计入或者不计入完税价格的成本、费用、税收,应当以客观、可量化的数据为依据。

## 第四章 进出口货物关税的征收

**第二十九条** 进口货物的纳税义务人应当自运输工具申报进境之日起14日内,出口货物的纳税义务人除海关特准的外,应当在货物运抵海关监管区后、装货的24小时以前,向货物的进出境地海关申报。进出口货物转关运输的,按照海关总署的规定执行。

**Article 25** With regard to the machines, tools, means of transportation or any other goods carried abroad for maintenance, if they are declared to the customs and re-carried into China within the time limit as specified by the customs, the dutiable value shall be verified and determined on the basis of the overseas maintenance fees and the costs of the spare parts and raw materials used.

**Article 26** The dutiable value of export goods shall be examined and determined by the customs on the basis of the transaction value of the goods, and the freight, the associated fees and insurance premiums incurred prior to the arrival and unloading of the goods at the destination within the People's Republic of China.

The transaction value of export goods refers to the total amount of the price that shall be directly or indirectly paid by the buyer to the seller for the export goods.

Export duties shall not be included into the dutiable value.

**Article 27** Where the transaction value of the export goods is unable to be determined, the customs shall assess the dutiable value of the goods in light of the following prices arranged in descending of precedence after it has learnt of relevant information and negotiated with the obligatory duty payer about the price:

(1) The transaction price of the identical goods exported to the same country or region at the same time or nearly at the same time;

(2) The transaction price of the like goods exported to the same country or region at the same time or nearly at the same time;

(3) The price calculated according to the summation of the items, including the domestic costs of the materials in producing the identical or like goods and the processing expenses, the general profit and the general expenses, and the freight, associated expenses and insurance premiums incurred within China;

(4) The price assessed by any other reasonable method.

**Article 28** The costs, expenses, duties and taxes that are included into or excluded from the dutiable value in accordance with the present Regulations shall be based on objective and quantifiable data.

## Chapter IV The Collection of Import and Export Duties

**Article 29** An obligatory duty payer of import goods shall, within 14 days from the day when the means of carriage declares for entry, file a declaration to the customs office of the place of entry. An obligatory duty payer of export goods shall, unless approved otherwise by the customs office, file a declaration to the customs office of the place of exit after the goods arrive at the administrative area of the customs but 24 hours prior to the loading of goods. As for transit import and export goods, the regulations of the General Administration of Customs shall be implemented.

进口货物到达前,纳税义务人经海关核准可以先行申报。具体办法由海关总署另行规定。

**第三十条** 纳税义务人应当依法如实向海关申报,并按照海关的规定提供有关确定完税价格、进行商品归类、确定原产地以及采取反倾销、反补贴或者保障措施等所需的资料;必要时,海关可以要求纳税义务人补充申报。

**第三十一条** 纳税义务人应当按照《税则》规定的目录条文和归类总规则、类注、章注、子目注释以及其他归类注释,对其申报的进出口货物进行商品归类,并归入相应的税则号列;海关应当依法审核确定该货物的商品归类。

**第三十二条** 海关可以要求纳税义务人提供确定商品归类所需的有关资料;必要时,海关可以组织化验、检验,并将海关认定的化验、检验结果作为商品归类的依据。

**第三十三条** 海关为审查申报价格的真实性和准确性,可以查阅、复制与进出口货物有关的合同、发票、账册、结付汇凭证、单据、业务函电、录音录像制品和其他反映买卖双方关系及交易活动的资料。

海关对纳税义务人申报的价格有怀疑并且所涉关税数额较大的,经直属海关关长或者其授权的隶属海关关长批准,凭海关总署统一格式的协助查询账户通知书及有关工作人员的工作证件,可以查询纳税义务人在银行或者其他金融机构开立的单位账户的资金往来情况,并向银行业监督管理机构通报有关情况。

**第三十四条** 海关对纳税义务人申报的价格有怀疑的,应当将怀疑的理由书面告知纳税义务人,要求其在规定的期限内书面作出说明、提供有关资料。

Prior to the arrival of the import goods, the obligatory duty payer may file a declaration in advance upon approval of the customs. The specific measures shall be separately formulated by the General Administration of Customs.

**Article 30** In accordance with the law, an obligatory duty payer shall faithfully declare to the customs and provide the materials required for determining the dutiable value, classifying the commodities, determining the place of origin and taking antidumping, countervailing or safeguard measures. Where necessary, the customs may demand the obligatory duty payer to make supplementary declarations.

**Article 31** An obligatory duty payer shall, in accordance with the table of contents, stipulations, the general principle of classification, category notes, chapter notes, subheading notes and any other classification notes, classify the import or export goods that it declares, and put them under the corresponding tariff nomenclature heading numbers. The customs shall examine and determine the commodity classification of the goods in accordance with the law.

**Article 32** The customs may demand an obligatory duty payer to offer relevant materials required for determining the classification of the commodities. Where necessary, the customs may organize laboratory tests and inspections, and take the results of test and inspection as the basis of determining the classification of the commodities.

**Article 33** In order to examine the authenticity and exactness of the declared value, the customs may inquire into and copy the contracts, invoices, account books, evidences of settlement and payment vouchers, instruments, business letters and telephones, audio-visual products and other materials reflecting the relationship between the buyer and seller and the transactions involved.

Where the customs is doubtful about the declared value of an obligatory duty payer and if the amount of the duty involved is quite large, the customs may, upon the approval of the director of the customs directly under the General Administration of Customs or of the authorized director of its subordinate customs, inquire into the fund flow reflected in the accounts opened by the obligatory duty payer in the banks or any other financial institutions upon the strength of the assistance inquiry account notice in a uniform format of the General Administration of Customs and the employees' cards of the relevant functionaries, and shall inform the banking regulatory institutions of the relevant information.

**Article 34** Where the customs office is doubtful about the price declared by an obligatory duty payer, it shall notify the obligatory duty payer the reasons in written form, demand it to make written explanations or provide relevant materials within a prescribed time limit.