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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



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编写说明

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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
2010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 (2011) 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 2010**

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、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、马尔代夫共和国、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 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 Central 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 Maldives, 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 Expore 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.

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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 (255)	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 (255)
第四十四章 木及木制品; 木炭 (255)	Chapter 44 Wood and articles of wood; wood charcoal (255)
第四十五章 软木及软木制品 (268)	Chapter 45 Cork and articles of cork (268)
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 (269)	Chapter 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork (269)
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 (272)	SECTION X PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF (272)
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 (272)	Chapter 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard (272)

第四十八章	纸及纸板；纸浆、纸或纸板制品	(274)	Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	(274)
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	(289)	Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	(289)
第十一类	纺织原料及纺织制品	(293)	SECTION XI	TEXTILES AND TEXTILE ARTICLES	(293)
第五十章	蚕丝	(301)	Chapter 50	Silk	(301)
第五十一章	羊毛、动物细毛或粗毛；马毛纱线及其机织物	(303)	Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	(303)
第五十二章	棉花	(307)	Chapter 52	Cotton	(307)
第五十三章	其他植物纺织纤维；纸纱线及其机织物	(317)	Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	(317)
第五十四章	化学纤维长丝；化学纤维纺织材料制扁条及类似品	(320)	Chapter 54	Man-made filaments; strip and the like of man-made textile materials	(320)
第五十五章	化学纤维短纤	(327)	Chapter 55	Man-made staple fibres	(327)
第五十六章	絮胎、毡呢及无纺布；特种纱线；线、绳、索、缆及其制品	(335)	Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	(335)
第五十七章	地毯及纺织材料的其他铺地制品	(340)	Chapter 57	Carpets and other textile floor coverings	(340)
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	(342)	Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	(342)
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	(347)	Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	(347)
第六十章	针织物及钩编织物	(354)	Chapter 60	Knitted or crocheted fabrics	(354)
第六十一章	针织或钩编的服装及衣着附件	(357)	Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	(357)
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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	(376)	Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	(376)
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	(382)	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	(382)
第六十四章	鞋靴、护腿和类似品及其零件	(382)	Chapter 64	Footwear, gaiters and the like; parts of such articles	(381)
第六十五章	帽类及其零件	(386)	Chapter 65	Headgear and parts thereof	(386)
第六十六章	雨伞、阳伞、手杖、鞭子、马鞭及其零件	(388)	Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	(388)
第六十七章	已加工羽毛、羽绒及其制品；人造花；人发制品	(389)	Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	(389)

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 (391)	SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE (391)
第六十八章 石料、石膏、水泥、石棉、云母及类似材料的制品 (391)	Chapter 68 Articles of stone, plaster, cement, asbestos, mica or similar materials (391)
第六十九章 陶瓷产品 (398)	Chapter 69 Ceramic products (398)
第七十章 玻璃及其制品 (402)	Chapter 70 Glass and glassware (402)
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 (410)	SECTION XIV NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN (410)
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 (410)	Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin ... (410)
第十五类 贱金属及其制品 (420)	SECTION XV BASE METALS AND ARTICLES OF BASE METAL (420)
第七十二章 钢铁 (422)	Chapter 72 Iron and steel (422)
第七十三章 钢铁制品 (440)	Chapter 73 Articles of iron or steel (440)
第七十四章 铜及其制品 (451)	Chapter 74 Copper and articles thereof (451)
第七十五章 镍及其制品 (460)	Chapter 75 Nickel and articles thereof (460)
第七十六章 铝及其制品 (464)	Chapter 76 Aluminium and articles thereof (464)
第七十七章 (保留为税则将来所用)	Chapter 77 (Reserved for possible future use in the Tariff)
第七十八章 铅及其制品 (471)	Chapter 78 Lead and articles thereof (471)
第七十九章 锌及其制品 (474)	Chapter 79 Zinc and articles thereof (474)
第八十章 锡及其制品 (477)	Chapter 80 Tin and articles thereof (477)
第八十一章 其他贱金属、金属陶瓷及其制品 (480)	Chapter 81 Other base metals; cermets; articles thereof (480)
第八十二章 贱金属工具、器具、利口器、餐匙、餐叉及其零件 (484)	Chapter 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal (484)
第八十三章 贱金属杂项制品 (491)	Chapter 83 Miscellaneous articles of base metal (491)
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 (495)	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 (495)
第八十四章 核反应堆、锅炉、机器、机械器具及其零件 (497)	Chapter 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof (497)
第八十五章 电机、电气设备及其零件；录	Chapter 85 Electrical machinery and equipment and

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 (560)	parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles (560)
第十七类 车辆、航空器、船舶及有关运输设备 (595)	SECTION XVII VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT (595)
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 (596)	Chapter 86 Railway or trainway locomotives, rolling-stock and parts thereof; railway or trainway track fixtures and fittings and parts thereof; mechanical(including electro-mechanical) traffic signalling equipment of all kinds (596)
第八十七章 车辆及其零件、附件, 但铁道及电车道车辆除外 (600)	Chapter 87 Vehicles other than railway or trainway rolling-stock, and parts and accessories thereof (600)
第八十八章 航空器、航天器及其零件 (615)	Chapter 88 Aircraft, spacecraft and parts thereof (615)
第八十九章 船舶及浮动结构体 (617)	Chapter 89 Ships, boats and floating structures (617)
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 (620)	SECTION XVIII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF (620)
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 (620)	Chapter 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof (620)
第九十一章 钟表及其零件 (640)	Chapter 91 Clocks and watches and parts thereof ... (640)
第九十二章 乐器及其零件、附件 (645)	Chapter 92 Musical instruments; parts and accessories of such articles (645)
第十九类 武器、弹药及其零件、附件 (648)	SECTION XIX ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF (648)
第九十三章 武器、弹药及其零件、附件 (648)	Chapter 93 Arms and ammunition; parts and accessories thereof (648)
第二十类 杂项制品 (651)	SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES (651)
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 (651)	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 (651)

第九十五章 玩具、游戏品、运动用品及其 零件、附件	(656)	Chapter 95 Toys, games and sports requisites, parts and accessories thereof	(656)
第九十六章 杂项制品	(661)	Chapter 96 Miscellaneous manufactured articles	(661)
第二十一类 艺术品、收藏品及古物	(668)	SECTION XXI WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	(668)
第九十七章 艺术品、收藏品及古物	(668)	Chapter 97 Works of art, collectors' pieces and antiques	(668)

归类总规则

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

货品在协调制度中的归类,应遵循以下规则:

Classification of goods in the nomenclature shall be governed by the following principles:

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。

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.

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。

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.

(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。

(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.

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:

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:

(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。

(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.

(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

(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