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中國海關 進出口稅實用手冊

*Practical Handbook on
Import & Export Tax of the Customs of
the People's Republic of China*

中華人民共和國海關總署關稅司 編纂

Compiled by the Tariff Department of Customs General
Administration of the People's Republic of China



1996

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《中華人民共和國海關進出口稅實用手冊》（下稱《手冊》）是根據《中華人民共和國關稅條例》、《中華人民共和國增值稅暫行條例》及《中華人民共和國消費稅暫行條例》編制的。

為便于使用，現將有關問題說明如下：

一、本《手冊》所稱進口稅包括進出口關稅、進口環節增值稅（下稱增值稅）及進口環節消費稅（下稱消費稅），其中消費稅僅對少數商品征收，該稅只含出口關稅一項。

二、本《手冊》關稅稅率為優惠關稅稅率和普通關稅稅率。凡原產地屬於與我國簽定有貿易協定的國家的商品其進口關稅稅率使用優惠關稅稅率，否則使用普通關稅稅率。

對部分產品實施的暫定關稅稅率及暫定增值稅稅率適用至 1996 年 12 月 31 日。

三、《手冊》中的“稅則號列”前八位編碼數與《中華人民共和國海關進出口稅則》稅號相同，第九位編碼數，為區分不同商品代徵稅（指增值稅或消費稅）而增設的。

四、稅款計算公式

進口關稅稅額 = 到岸價格 × 進口關稅率

出口關稅稅額 = $\frac{\text{離岸價格}}{1 + \text{出口稅率}} \times \text{出口稅率}$

增值稅稅額 = (到岸價 + 進口關稅額 + 消費稅額) × 增值稅率

從價消費稅稅額 = $\left(\frac{\text{到岸價} + \text{關稅額}}{1 - \text{消費稅率}} \right) \times \text{消費稅率}$

從量消費稅稅額 = 應徵消費稅的商品數量 × 消費稅單位稅額

其中，從量消費稅商品計量單位的換算標準（按體積淨重計）如下：

啤酒 1 噸 = 988 升

黃酒 1 噸 = 962 升

汽油 1 噸 = 1388 升

柴油 1 噸 = 1176 升

五、進口稅額＝進口關稅＋增值稅＋消費稅

$$= \left[\frac{\text{進口關稅率} + \text{消費稅率} + \text{增值稅率} + \text{進口關稅率} \times \text{增值稅率}}{1 - \text{消費稅率}} \right] \times \text{到岸價}$$
$$= \text{系數} \times \text{到岸價}$$

為便于計算進口稅額，我們編制了《進口稅計稅系數表》以供查找使用，其使用方法舉例如下：

(一)《有消費稅時進口稅計稅系數表》適用於應徵消費稅稅率不為“0”稅率的商品。鑒于此類商品法定增值稅率均為17%，因此在《手冊》中查出該商品的關稅稅率和消費稅稅率后，在本表內找出這兩個稅率交叉欄內的常數，用進口貨物的到岸價乘以該常數即為應納進口稅額。例如，進口煙草製的卷煙，到岸價格為10000元人民幣，優惠關稅稅率為150%，消費稅稅率為45%，增值稅稅率為17%，查表內關稅“150”一欄及消費稅“45”一欄交叉處即為它的常數4.3182。用到岸價格乘以該常數，即 $10000 \times 4.3182 = 43182$ 。因此上述卷煙應納進口稅額為43182元人民幣。

(二)《無消費稅時進口稅計稅系數表》適用於消費稅稅率為“0”稅率的進口商品。首先在《手冊》中查出該商品的關稅稅率和增值稅稅率，然後在本表內找出這兩個稅率的交叉點處的常數，用進口貨物的到岸價乘以該常數即為應納進口稅額。例如，進口玻璃眼鏡片，其到岸價格為10000元人民幣，優惠關稅稅率為50%，增值稅稅率為17%，查本表關稅“50”一欄及增值稅“17”一欄交叉處即為它的常數0.7550。用到岸價格乘以該常數，即 $10000 \times 0.7550 = 7550$ ，故上述進口玻璃製眼鏡片應納進口稅額為7550元人民幣。

六、本《手冊》是海關人員必備的工作手冊，也是從事外貿業務人員對進出口貨物進行成本測算和報關工作的重要工具書。

七、本《手冊》所列各項數據收集截止一九九六年四月底。

八、本《手冊》由國家海關總署關稅司負責解釋。

九、版權所有，翻印必究。

中華人民共和國海關總署關稅司

一九九六年四月

Practical Handbook on Import & Export Tax of the People's Republic of China (hereafter referred to as the Handbook) is compiled in accordance with Regulations on Customs Tariff of the People's Republic of China, Provisional Regulations on Value-added Tax of the People's Republic of China and Provisional Regulations on Consumption Tax of the People's Republic of China.

For the convenience of usage, relevant explanations are listed below:

1. Import tax so called in Handbook consists of import customs duty (ICD), value-added tax (VAT), and consumption tax (CT) among which CT is levied on a few items of goods.

2. Import tariff rates so called in the Handbook fall into general duty rates and preferential duty rates. The preferential duty rates apply to goods originally produced or manufactured in countries with which the People's Republic of China has concluded trading agreement. Otherwise, the general duty rates will be applied.

Interim tariff rate and value-added tax rate are applicable to a limited number of products until December 31, 1996.

3. The first eight-digit code in the Handbook is the same as in Customs Import and Export Tariff of the People's Republic of China. The ninth-digit is added in order to distinguish different taxes (VAT or CT) collected through the customs.

4. Calculation formulae for tax collection

$ICD = CIF \text{ value} \times ICD \text{ rate}$

$Export \text{ customs duty (ECD)} = \frac{FOB \text{ value}}{1 + ECD \text{ rate}} \times ECD \text{ rate}$

$VAT = (CIF \text{ value} + ICD + CT) \times VAT \text{ rate}$

$Ad \text{ Valorem CT} = \left(\frac{CIF \text{ value} + ICD}{1 - CT \text{ rate}} \right) \times CT \text{ rate}$

$Specific \text{ CT} = \text{Quantity of goods} \times \text{unit CT rate}$

Note: The following is the conversion table of measurements of goods on which specific consumption tax is levied (net bulk)

Beer	1 ton = 988 litres
Millet wine	1 ton = 962 litres

Diesel 1 ton=1176 litres

5. Total Import Tax

$$=ICD+VAT+CT$$

$$=\left(\frac{ICD\text{ rate}+CT\text{ rate}+VAT\text{ rate}+ICD\text{ rate}\times VAT\text{ rate}}{1-CT\text{ rate}}\right)\times CIF\text{ value}$$

$$=Coefficient\times CIF\text{ value}$$

To facilitate easy calculation, we compiled tables of import tax coefficients for reference. The Following are the exemplary usage methods;

a) The Table of Import Tax Coefficient (Consumption Taxes Applicable) applies to goods on which consumption tax is levied. The statutory VAT rate is 17% for all goods in this table. The user may first find the duty rate and consumption tax rate of a particular type of goods in the Handbook, then find the coefficient where those two rates meet in the table. The import tax payable equals the coefficient times the CIF value.

Taking cigarette made of imported tobacco for example, we presume that its CIF value is RMB10000 with preferential duty rate 150%, consumption tax rate 45%, and VAT rate 17%. Referring to this table, the coefficient 4.3182 can be found at the crossing point of duty rate 150 and consumption tax rate 45. The import tax of above-mentioned cigarette is the coefficient times the CIF value, that is $10000\times 4.3182=43182$.

b) The Table of Import Tax Coefficients (Consumption Taxes Not Applicable) applies to goods on which no consumption tax is levied. The user may first find the duty rate and VAT rate of a particular type of goods in the Handbook, then find the coefficient where those two rates meet in the table. The total import tax is The coefficient times the CIF value.

Taking spectacle piece made of imported glass for example, we presume that its CIF value is RMB10000 with preferential duty rate 50% and VAT rate 17%. Referring to this table, the coefficient 0.7550 can be found at the crossing point of duty rate 50 and VAT rate 45. The total import tax payable is the coefficient times the CIF value, that is, $10000\times 0.7550=7550$.

6. The Handbook is a necessary working manual for customs officers. It is also an important reference book for foreign trade businessmen for cost estimation and customs declaration.

7. All data in this Handbook were collected up to the end of April, 1996.

8. This Handbook shall be interpreted by the Tariff Department of Customs General Administration.

9. All rights reserved.

The Tariff Department of
Customs General Administration
of the People's Republic of China
Apr. 1996

海關進口關稅、增值稅、消費稅稅率表

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稅則號列 Tariff No.	貨品名稱	進口關稅稅率% Import Duty Rate		消費稅 稅率% S. C. T.	增值稅 稅率% V. A. T.	Description of Goods
		優惠 M. F. N.	普通 Gen.			
	第一類 活動物；動物產品					Section 1 Live animals; animal products
01011100	改良種用的馬	0	0	0	* 13	Live horses, pure-bred breeding animals
01011900	其他馬	12	30	0	13	Other horses
01012010	改良種用的驢	0	0	0	* 13	Asses, pure-bred breeding animals
01012090	其他驢、騾	12	30	0	13	Other asses, mules and hinnies
01021000	改良種用的牛	0	0	0	* 13	Live bovine animals, pure-bred breeding animals
01029000	其他牛	12	30	0	13	Other live bovine animals
01031000	改良種用的豬	0	0	0	* 13	Live swine, pure-bred breeding animals
01039110	重量在 10 公斤以下的豬	12	50	0	13	Live swine, <10kg
01039120	重量在 10—50 公斤的豬	12	50	0	13	Live swine, 10—50kg
01039200	重量在 50 公斤及以上的豬	12	50	0	13	Live swine, ≥50kg
01041010	改良種用的綿羊	0	0	0	* 13	Live sheep, pure-bred breeding animals
01041090	其他綿羊	12	50	0	13	Other sheep
01042010	改良種用的山羊	0	0	0	* 13	Live goats, pure-bred breeding animals
01042090	其他山羊	12	50	0	13	Other goats
01051110	不超過 185 克的改良種用雞	0	0	0	* 13	Fowls of the species <i>Gallus domesticus</i> , pure-bred breeding animals, ≤185g
01051190	不超過 185 克的其他雞	12	50	0	13	Other fowls of the species <i>Gallus domesticus</i> , ≤185g
01051210	改良種用火雞	0	0	0	13	Turkeys, pure-bred breeding animals
01051290	其他火雞	12	50	0	13	Other turkeys
01051910	不超過 185 克的其他改良種用家禽	0	0	0	* 13	Other live poultry pure-bred breeding animals, ≤185g
01051990	不超過 185 克的其他家禽	12	50	0	13	Other live poultry, ≤185g
01059210	不超過 2000 克的改良種用雞	0	0	0	* 13	Other fowls of the species <i>Gallus domesticus</i> , pure-bred breeding animals, ≤2000g
01059290	不超過 2000 克其他雞	12	50	0	13	Other of the species <i>Gallus domesticus</i> , ≤2000g
01059310	超過 2000 克的改良種用雞	0	0	0	* 13	Fowls of the species <i>Gallus domesticus</i> , >2000g
01059390	超過 2000 克其他雞	12	50	0	13	Other fowls of the species <i>Gallus domesticus</i> , >2000g
01059910	超過 185 克的其他改良種用家禽	0	0	0	* 13	Other live poultry, pure-bred breeding animals, ≤185g
01059991	超過 185 克的非改良種用鴨	12	50	0	13	Ducks, not pure-bred breeding animals, >185g
01059992	超過 185 克的非改良種用鵝	12	50	0	13	Geese, not pure-bred breeding animals, >185g
01059999	超過 185 克的其他非改良種用家禽	12	50	0	13	Other live poultry, not pure-bred breeding animals, >185g
01060010	改良種用的其他活動物	0	0	0	* 13	Other live animals, pure-bred breeding animals

注：* 暫定增值稅率為 0，見 286 頁

Note: * Interim V. A. T. rate, see page 286

稅則號列 Tariff No.	貨 品 名 稱	進口關稅稅率% Import Duty Rate		消費稅 稅率% S. C. T.	增值稅 稅率% V. A. T.	Description of Goods
		優 惠 M. F. N.	普 通 Gen.			
01060021	食用活乳鴿	12	50	0	13	Live squabs for human consumption
01060029	其他食用活動物	12	50	0	13	Other live animals for human consumption
01060090	其他活動物	15	50	0	13	Other live animals
02011000.1	鮮的整頭及半頭牛肉	50	70	0	13	Meat of bovine animals,carcasses and half-carcasses, fresh
02011000.9	冷藏的整頭及半頭牛肉	50	70	0	17	Meat of bovine animals,carcasses and half-carcasses,chilled
02012000.1	鮮的帶骨牛肉	50	70	0	13	Meat of bovine animals,cuts with bone in, fresh
02012000.9	冷藏的帶骨牛肉	50	70	0	17	Meat of bovine animals,cuts with bone in, chilled
02013000.1	鮮的去骨牛肉	50	70	0	13	Meat of bovine animals,boneless,fresh
02013000.9	冷藏的去骨牛肉	50	70	0	17	Meat of bovine animals,boneless,chilled
02021000	凍藏的整頭及半頭牛肉	50	70	0	17	Meat of bovine animals,carcasses and half-carcasses,frozen
02022000	凍藏的帶骨牛肉	50	70	0	17	Meat of bovine animals,cuts with bone in, frozen
02023000	凍藏的去骨牛肉	50	70	0	17	Meat of bovine animals,boneless,frozen
02031100.1	鮮的整頭及半頭豬肉	45	70	0	13	Meat of swine,carcasses and half-carcasses, fresh
02031100.9	冷藏的整頭及半頭豬肉	45	70	0	17	Meat of swine,carcasses and half-carcasses, chilled
02031200.1	鮮的帶骨豬前腿、后腿及其肉塊	45	70	0	13	Meat of swine, hams, shoulders and cuts thereof,with bone in,fresh
02031200.9	冷藏帶骨豬前腿、后腿及其肉塊	45	70	0	17	Meat of swine, hams, shoulders and cuts thereof,with bone in,chilled
02031900.1	其他鮮的豬肉	45	70	0	13	Other meat of swine,fresh
02031900.9	其他冷藏豬肉	45	70	0	17	Other meat of swine,chilled
02032100	凍藏的整頭及半頭豬肉	45	70	0	17	Meat of swine,carcasses and half-carcasses, frozen
02032200	凍藏的帶骨豬前腿、后腿及其肉塊	45	70	0	17	Meat of swine, hams, shoulders and cuts thereof,with bone in,frozen
02032900	其他凍藏豬肉	45	70	0	17	Other meat of swine,frozen
02041000.1	鮮的整頭及半頭羔羊肉	45	70	0	13	Meat of lamb,carcasses and half-carcasses of lamb,fresh
02041000.9	冷藏的整頭及半頭羔羊肉	45	70	0	17	Meat of lamb,carcasses and half-carcasses of lamb,chilled
02042100.1	鮮的整頭及半頭綿羊肉	45	70	0	13	Other meat of sheep,carcasses and half-carcasses,fresh
02042100.9	冷藏的整頭及半頭綿羊肉	45	70	0	17	Other meat of sheep,carcasses and half-carcasses,chilled
02042200.1	鮮的帶骨綿羊肉	45	70	0	13	Other meat of sheep,cuts with bone in, fresh
02042200.9	冷藏的帶骨綿羊肉	45	70	0	17	Other meat of sheep,cuts with bone in, chilled
02042300.1	鮮的去骨綿羊肉	45	70	0	13	Other meat of sheep,boneless,fresh

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		優惠 M. F. N.	普通 Gen.			
02042300.9	冷藏的去骨綿羊肉	45	70	0	17	Other meat of sheep, boneless, chilled
02043000	凍藏的整頭及半頭羔羊肉	45	70	0	17	Carcasses and half-carcasses of lamb, frozen
02044100	凍藏的整頭及半頭綿羊肉	45	70	0	17	Other meat of sheep, carcasses and half-car-
						casses, frozen
02044200	凍藏的其他帶骨綿羊肉	45	70	0	17	Other meat of sheep, cuts with bone in,
						frozen
02044300	凍藏的其他去骨綿羊肉	45	70	0	17	Other meat of sheep, boneless, frozen
02045000.1	鮮的山羊肉	45	70	0	13	Meat of goats, fresh
02045000.9	冷或凍的山羊肉	45	70	0	17	Meat of goats, chilled or frozen
02050000.1	鮮的馬、驢、騾肉	45	70	0	13	Meat of horses, asses, mules or hinnies,
						fresh
02050000.9	冷或凍的馬、驢、騾肉	45	70	0	17	Meat of horses, asses, mules or hinnies,
						chilled or frozen
02061000.1	鮮的牛雜碎	45	70	0	13	Edible offal of bovine animals, fresh
02061000.9	冷藏的牛雜碎	45	70	0	17	Edible offal of bovine animals, frozen
02062100	凍牛舌	45	70	0	17	Tongues of bovine animals, frozen
02062200	凍牛肝	45	70	0	17	Livers of bovine animals, frozen
02062900	其他凍牛雜碎	45	70	0	17	Other edible offal of bovine animals, frozen
02063000.1	鮮的豬雜碎	45	70	0	13	Edible offal of swine, fresh
02063000.9	冷藏的豬雜碎	45	70	0	17	Edible offal of swine, chilled
02064100	凍豬肝	45	70	0	17	Livers of swine, frozen
02064900	其他凍豬雜碎	45	70	0	17	Other edible offal of swine, frozen
02068000.1	鮮的羊、馬、驢、騾雜碎	45	70	0	13	Edible offal of sheep, goats, horses, asses,
						mules or hinnies, fresh
02068000.9	冷藏的羊、馬、驢、騾雜碎	45	70	0	17	Edible offal of sheep, goats, horses, asses,
						mules or hinnies, chilled
02069000	凍藏的羊、馬、驢、騾雜碎	45	70	0	17	Edible offal of sheep, goats, horses, asses,
						mules or hinnies, frozen
02071100.1	鮮的整只雞	45	70	0	13	Fowls of the species <i>Gallus domesticus</i> not
						cut in pieces, fresh
02071100.9	冷藏的整只雞	45	70	0	17	Fowls of the species <i>Gallus domesticus</i> not
						cut in pieces, chilled
02071200	整只凍的雞	45	70	0	17	Fowls of the species <i>Gallus domesticus</i> not
						cut in pieces, frozen
02071300.1	鮮雞塊及雜碎	45	70	0	13	Fowls of the species <i>Gallus domesticus</i> cuts
						and offal, fresh
02071300.9	冷的雞塊及雜碎	45	70	0	17	Fowls of the species <i>Gallus domesticus</i> ,
						chilled
02071400	凍的雞塊及雜碎	45	70	0	17	Fowls of the species <i>Gallus domesticus</i> ,
						frozen
02072400.1	鮮整只火雞	45	70	0	13	Turkeys not cut in pieces, fresh
02072400.9	冷的整只火雞	45	70	0	17	Turkeys not cut in pieces, chilled
02072500	凍的整只火雞	45	70	0	17	Turkeys not cut in pieces, frozen
02072600.1	鮮火雞塊及雜碎	45	70	0	13	Turkeys cuts and offal, fresh
02072600.9	冷的火雞塊及雜碎	45	70	0	17	Turkeys cuts and offal, chilled
02072700	凍的火雞塊及雜碎	45	70	0	17	Turkeys cuts and offal, frozen
02073210.1	鮮整只鴨	45	70	0	13	Ducks not cut in pieces, fresh

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		優惠 M. F. N.	普通 Gen.			
02073210.9	冷的整只鴨	45	70	0	17	Ducks not cut in pieces, chilled
02073220.1	鮮的整只鵝	45	70	0	13	Geese not cut in pieces, fresh
02073220.9	冷的整只鵝	45	70	0	17	Geese not cut in pieces, chilled
02073230.1	鮮的整只珍珠雞	45	70	0	13	Guinea fowls not cut in pieces, fresh
02073230.9	冷的整只珍珠雞	45	70	0	17	Guinea fowls not cut in pieces, chilled
02073310	凍的整只鴨	45	70	0	17	Ducks not cut in pieces, fresh
02073320	凍的整只鵝	45	70	0	17	Geese not cut in pieces, chilled
02073330	凍的整只珍珠雞	45	70	0	17	Guinea fowls not cut in pieces, frozen
02073400.1	鮮肥肝	45	70	0	13	Fatty livers, fresh
02073400.2	冷肥肝	45	70	0	17	Fatty livers, chilled
02073500.1	鮮鴨、鵝、珍珠雞塊及雜碎	45	70	0	13	Cuts and offal of ducks, geese or guinea, fresh
02073500.2	冷的鴨、鵝、珍珠雞塊及雜碎	45	70	0	17	Cuts and offal of ducks, geese or guinea, chilled
02073600	凍的鴨、鵝、珍珠雞塊及雜碎	45	70	0	17	Cuts and offal of ducks, geese or guinea, frozen
02081000.1	鮮的兔肉及食用雜碎	45	70	0	13	Meat and edible offal of rabbits or hares, fresh
02081000.9	冷或凍的兔肉及食用雜碎	45	70	0	17	Meat and edible offal of rabbits or hares, chilled or frozen
02082000.1	鮮的田雞腿	45	70	0	13	Frogs' legs, fresh
02082000.9	冷或凍的田雞腿	45	70	0	17	Frogs' legs, chilled or frozen
02089010.1	鮮的乳鴿	45	70	0	13	Squabs, fresh
02089010.9	冷或凍的乳鴿	45	70	0	17	Squabs, chilled or frozen
02089090.1	其他鮮肉及食用雜碎	45	70	0	13	Other meat and edible offal, fresh
02089090.9	其他冷或凍肉及食用雜碎	45	70	0	17	Other meat and edible offal, chilled or frozen
02090000.1	鮮肥豬肉、豬脂肪及家禽脂肪	45	70	0	13	Pig fat, free of lean meat, and poultry fat, fresh
02090000.9	冷、凍、乾、熏、鹽製的肥豬肉、豬脂肪及家禽脂肪	45	70	0	17	Pig fat, free of lean meat, and poultry fat, chilled, frozen, salted, in brine, dried or smoked
02101110	乾、熏、鹽製的帶骨豬腿	55	80	0	17	Hams and shoulders, with bone in, salted, dried or smoked
02101190	乾、熏、鹽製的帶骨豬腿肉塊	55	80	0	17	Hams and shoulders cuts, with bone in salted, in brine, dried or smoked
02101200	乾、熏、鹽製的豬腹肉(五花肉)	55	80	0	17	Bellies (streaky) and cuts thereof, salted, in brine, dried or smoked
02101900	乾、熏、鹽製的其他豬肉	55	80	0	17	Other meat of swine, salted, in brine, dried or smoked
02102000	乾、熏、鹽製的牛肉	60	80	0	17	Meat of bovine animals, salted, in brine, dried or smoked
02109000	乾、熏、鹽製的其他肉及食用雜碎	55	80	0	17	Other, including edible flours and meals of meat or meat offal, salted, in brine, dried or smoked
03011000	觀賞魚	55	80	0	13	Ornamental fish

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		優惠 M. F. N.	普通 Gen.			
03019110	鱒魚苗	0	0	0	* 13	Fry of trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)
03019190	其他活鱒魚	30	40	0	13	Other live trout
03019210	鰻魚苗	0	0	0	* 13	Fry of eels (<i>Anguilla</i> spp.)
03019290	其他活鰻魚	30	40	0	13	Other live eels
03019310	鯉魚苗	0	0	0	0	Fry of carp
03019390	其他活鯉魚	30	40	0	13	Other live carp
03019910	其他魚苗	0	0	0	0	Other fry
03019990	其他活魚	30	40	0	13	Other live fish
03021100.1	鮮鱒魚	25	40	0	13	Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>), fresh
03021100.9	冷鱒魚	25	40	0	17	Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>), chilled
03021200.1	鮮大馬哈魚、大西洋鮭魚及璫哲羅魚	25	40	0	13	Pacific salmon (<i>Oncorhynchus</i> spp.) Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>), fresh
03021200.9	冷大馬哈魚、大西洋鮭魚及璫哲羅魚	25	40	0	17	Pacific salmon (<i>Oncorhynchus</i> spp.) Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>), chilled
03021900.1	其他鮮鮭魚	30	40	0	13	Other salmonidae, fresh
03021900.9	其他冷鮭魚	30	40	0	17	Other salmonidae, chilled
03022100.1	鮮庸鰈魚	30	40	0	13	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>), fresh
03022100.9	冷庸鰈魚	30	40	0	17	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>), chilled
03022200.1	鮮鰈魚	30	40	0	13	Plaice (<i>Pleuronectes platessa</i>), fresh
03022200.9	冷鰈魚	30	40	0	17	Plaice (<i>Pleuronectes platessa</i>), chilled
03022300.1	鮮鰻魚	30	40	0	13	Sole (<i>Solea</i> spp.), fresh
03022300.9	冷鰻魚	30	40	0	17	Sole (<i>Solea</i> spp.), chilled
03022900.1	其他鮮比目魚	30	40	0	13	Other flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), fresh
03022900.9	其他冷比目魚	30	40	0	17	Other flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), chilled
03023100.1	鮮長鰭金槍魚	30	40	0	13	Albacore or longfinned tunas (<i>Thunnus alalunga</i>), fresh
03023100.9	冷長鰭金槍魚	30	40	0	17	Albacore or longfinned tunas (<i>Thunnus alalunga</i>), chilled
03023200.1	鮮黃鰭金槍魚	30	40	0	13	Yellowfin tunas (<i>Thunnus albacares</i>), fresh
03023200.9	冷黃鰭金槍魚	30	40	0	17	Yellowfin tunas (<i>Thunnus albacares</i>), chilled

注：* 暫定增值稅率為 0，見 286 頁
Note: * Interim V. A. T. rate, see page 286

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		優惠 M. F. N.	普通 Gen.			
03023300.1	鮮鰹魚	30	40	0	13	Skipjack or stripe-bellied bonito, fresh
03023300.9	冷鰹魚	30	40	0	17	Skipjack or stripe-bellied bonito, chilled
03023900.1	其他鮮金槍魚	30	40	0	13	Other tunas (<i>of the genus thunnus</i>), fresh
03023900.9	其他冷金槍魚	30	40	0	17	Other tunas (<i>of the genus thunnus</i>), chilled
03024000.1	鮮鯡魚(大西洋鯡魚、太平洋鯡魚)	30	40	0	13	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), fresh
03024000.9	冷鯡魚(大西洋鯡魚、太平洋鯡魚)	30	40	0	17	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), chilled
03025000.1	鮮鱈魚	30	40	0	13	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), fresh
03025000.9	冷鱈魚	30	40	0	17	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), chilled
03026100.1	鮮沙丁魚、黍鯹魚	30	40	0	13	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), fresh
03026100.9	冷沙丁魚、黍鯹魚	30	40	0	17	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), chilled
03026200.1	鮮黑綫鱈魚	30	40	0	13	Haddock (<i>Melanogrammus aeglefinus</i>), fresh
03026200.9	冷黑綫鱈魚	30	40	0	17	Haddock (<i>Melanogrammus aeglefinus</i>), chilled
03026300.1	鮮綠青鱈魚	30	40	0	13	Coalfish (<i>Pollachius virens</i>), fresh
03026300.9	冷綠青鱈魚	30	40	0	17	Coalfish (<i>Pollachius virens</i>), chilled
03026400.1	鮮鯖魚	30	40	0	13	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), fresh
03026400.9	冷鯖魚	30	40	0	17	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), chilled
03026500.1	鮮角鯊及其他鯊魚	30	40	0	13	Dogfish and other sharks, fresh
03026500.9	冷角鯊及其他鯊魚	30	40	0	17	Dogfish and other sharks, chilled
03026600.1	鮮鰻魚	30	40	0	13	Eels (<i>Anguilla</i> spp.), fresh
03026600.9	冷鰻魚	30	40	0	17	Eels (<i>Anguilla</i> spp.), chilled
03026900.1	其他鮮魚	30	40	0	13	Other fish, fresh
03026900.9	其他冷魚	30	40	0	17	Other fish, chilled
03027000.1	鮮魚肝及魚卵	35	50	0	13	Livers and roes, fresh
03027000.9	冷魚肝及魚卵	35	50	0	17	Livers and roes, chilled
03031000	凍大馬哈魚	30	40	0	17	Pacific salmon (<i>Oncorhynchus</i> spp.), frozen
03032100	凍鱒魚	25	40	0	17	Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>salmo gila</i>), frozen
03032200	凍大西洋鮭魚及瑣哲羅魚	25	40	0	17	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>), frozen
03032900	其他凍鮭魚	30	40	0	17	Other salmonidae, frozen

税則號列 Tariff No.	貨 品 名 稱	進口關稅稅率% Import Duty Rate		消費稅 稅率% S. C. T.	增值稅 稅率% V. A. T.	Description of Goods
		優 惠 M. F. N.	普 通 Gen.			
03033100	凍庸鰈魚	30	40	0	17	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>), frozen
03033200	凍鰈魚	30	40	0	17	Plaice (<i>Pleuronectes platessa</i>), frozen
03033300	凍鰵魚	30	40	0	17	Sole (<i>Solea</i> spp.), frozen
03033900	其他凍比目魚	30	40	0	17	Other flat fish, frozen
03034100	凍長鰭金槍魚	30	40	0	17	Albacore or longfinned tunas (<i>Thunnus alalunga</i>), frozen
03034200	凍黃鰭金槍魚	30	40	0	17	Yellowfin tunas (<i>Thunnus albacares</i>), frozen
03034300	凍鰹魚	30	40	0	17	Skipjack or stripe-bellied bonito, frozen
03034900	其他凍金槍魚	30	40	0	17	Other tunas, frozen
03035000	凍鯡魚(大西洋鯡魚、太平洋鯡魚)	30	40	0	17	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), frozen
03036000	凍鱈魚	30	40	0	17	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), frozen
03037100	凍沙丁魚、黍鯷魚	30	40	0	17	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), frozen
03037200	凍黑綫鱈魚	30	40	0	17	Haddock (<i>Melanogrammus aeglefinus</i>), frozen
03037300	凍綠青鱈魚	30	40	0	17	Coalfish (<i>Pollachius virens</i>), frozen
03037400	凍鯖魚	30	40	0	17	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), frozen
03037500	凍角鯊及其他鯊魚	30	40	0	17	Dogfish and other sharks, frozen
03037600	凍鰻魚	30	40	0	17	Eels (<i>Anguilla</i> spp.), frozen
03037700	凍尖吻鱸魚	30	40	0	17	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>), frozen
03037800	凍狗鱈魚(無須鱈魚、長鰭鱈魚)	25	40	0	17	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.), frozen
03037900	其他凍魚	30	40	0	17	Other fish, frozen
03038000	凍魚肝及魚卵	35	50	0	17	Livers and roes, frozen
03041000.1	鮮的魚片及其他魚肉	45	70	0	13	Fish fillets and other fish meat (whether or not minced), fresh
03041000.9	冷的魚片及其他魚肉	45	70	0	17	Fish fillets and other fish meat (whether or not minced), chilled
03042000	凍魚片	45	70	0	17	Frozen fillets
03049000	其他凍魚肉	45	70	0	17	Other fish meat, frozen
03051000	供人食用的魚粉	55	80	0	17	Flours, meals and pellets of fish, fit for human consumption
03052000	乾、熏、鹽製的魚肝及魚卵	55	80	0	17	Livers and roes, dried, smoked, salted or in brine
03053000	乾或鹽製的魚片	55	80	0	17	Fish fillets, dried, salted or in brine
03054100	熏大馬哈魚及類似魚	55	80	0	17	Smoked Pacific salmon (<i>Oncorhynchus</i> spp.) Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)