
中华人民共和国 海关进出口税则

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国务院关税税则委员会办公室 编
海关总署关税征收管理局
中华人民共和国财政部税政司

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

Compiled by the Office
of Customs Tariff Commission
of the State Council
General Administration Tariff
Department of P.R.C.
Tax Policy Department of Ministry
of Finance P. R. C.

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(2003 年)

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暂定最惠国税率优先于最惠国税率执行；暂定最惠国税率、协定税率和特惠税率从低执行；按国家优惠政策进口暂定最惠国税率商品时，以优惠政策计算确定的税率与暂定最惠国税率两者取低计征关税，但不得在暂定最惠国税率基础上再进行减免。

附录五

出口暂定税率的执行截止期为 2003 年 12 月 31 日。

作者

2002 年 12 月 28 日

Application of Tariff Rates

The Most Favored Nation (MFN) Tariff Rates

The MFN tariff rates shall apply to goods imported from and produced or manufactured in the member countries or regions 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.

The Agreement Tariff Rates

The agreement tariff rates shall apply to goods imported from and produced or manufactured in the countries or regions which join together with the People's Republic of China into regional trade agreements for tariff preferences.

The agreement tariff rates are currently applicable to imported goods under 757 tariff items and originally produced or manufactured in South Korea, Sri Lanka, Bangladeshi and Laos, based on Bangkok Agreement.

The Special Preferential Tariff Rates

The special preferential tariff rates shall apply to goods imported from and produced or manufactured in countries or regions that have concluded special tariff preferential agreement with the People's Republic of China.

The special preferential tariff rates are only applicable to imported goods under 20 tariff items and originally produced or manufactured in Bangladeshi based on Bangkok Agreement.

The General Tariff Rates

The general tariff rates shall apply to goods imported from and produced or manufactured in countries or regions with which the People's Republic of China has concluded no agreement for reciprocal tariff preference.

The Interim MFN Tariff Rates

The interim MFN tariff rates are only applicable to goods imported from the countries eligible for the MFN tariff rates. Interim MFN tariff rates are effective from January 1, 2003 to December 31, 2003.

The interim MFN tariff rates have priority over the MFN tariff rates for application. Goods eligible for interim MFN tariff rates, when imported under the agreement tariff rates, special preferential tariff rates and MFN tariff rates, will be levied under the lower of the three rates; and when imported under state preferential policies, will be levied under the lower of tariff rates determined by state preferential policies and the interim MFN tariff rates, and no further reduction of the interim MFN tariff rates is available.

Appendix 5

The Interim tariff rates for exports are effective before January 1, 2004.

Author
December 28, 2002

目 录

Contents

中华人民共和国海关进口税则	(1)
Customs Import Tariff of the People's Republic of China	
中华人民共和国海关出口税则	(551)
Customs Export Tariff of the People's Republic of China	
附录	(555)
Appendix	
一、进口商品从量税、复合税税目税率表	(557)
1. Specific, Compound Duties	
二、2003 年关税配额商品税目、税率表	(562)
2. Tariff Rate Quota on Imported Goods	
三、进口商品暂定最惠国税率表 (一)	(564)
3. Interim Duty Rate on Imported Goods I	
四、进口商品暂定最惠国税率表 (二)	(572)
4. Interim Duty Rate on Imported Goods II	
五、出口商品暂定最惠国税率表	(576)
5. Interim Duty Rate on Exported Goods	
六、入境旅客行李物品和个人邮递物品税目、税率表	(577)
6. Duties on incoming passenger's luggage and articles and on personal postal matters	
七、非全税目信息技术产品税率表	(578)
7. Duty Rate on Specific Information Technology Products	



中华人民共和国海关进口税则

(2003 年 1 月 1 日起实施)

Customs Import Tariff of the
People's Republic of China
(Enforced from January 1, 2003)

目 录

INDEX

归类总规则 (11)

第一类 活动物；动物产品

第一章 活动物 (13)

第二章 肉及食用杂碎 (16)

第三章 鱼、甲壳动物、软体动物及其他水生无脊椎动物 (20)

第四章 乳品；蛋品；天然蜂蜜；其他食用动物产品 (27)

第五章 其他动物产品 (30)

第二类 植物产品

第六章 活树及其他活植物；鳞茎、根及类似品；插花及装饰用簇叶 (33)

第七章 食用蔬菜、根及块茎 (35)

第八章 食用水果及坚果；柑桔属水果或甜瓜的果皮 (40)

第九章 咖啡、茶、马黛茶及调味香料 (44)

第十章 谷物 (47)

第十一章 制粉工业产品；麦芽；淀粉；菊粉；面筋 (49)

第十二章 含油子仁及果实；杂项子仁及果实；工业用或药用植物；稻草、秸秆及饲料 (53)

第十三章 虫胶；树胶、树脂及其他植物液、汁 (59)

第十四章 编结用植物材料；其他植物产品 (61)

第三类 动、植物油、脂及其分解产品；精制的食用油脂；动、植物蜡

第十五章 动、植物油、脂及其分解产品；精制的食用油脂；动、植物蜡 (63)

GENERAL RULES FOR THE INTERPRETATION

OF THE HARMONIZED SYSTEM (11)

SECTION I LIVE ANIMALS; ANIMAL PRODUCTS

Chapter 1 Live animals (13)

Chapter 2 Meat and edible meat offal (16)

Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates (20)

Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included (27)

Chapter 5 Products of animal origin, not elsewhere specified or included (30)

SECTION II VEGETABLE PRODUCTS

Chapter 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage (33)

Chapter 7 Edible vegetables and certain roots and tubers (35)

Chapter 8 Edible fruit and nuts; peel of citrus fruit or melons (40)

Chapter 9 Coffee, tea, mate and spices (44)

Chapter 10 Cereals (47)

Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten (49)

Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder (53)

Chapter 13 Lac; gums, resins and other vegetable saps and extracts (59)

Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included (61)

SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes (63)

第四类 食品；饮料、酒及醋；烟草、烟草及烟草代用品的制品

第十六章	肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品	(68)
第十七章	糖及糖食	(71)
第十八章	可可及可可制品	(73)
第十九章	谷物、粮食粉、淀粉或乳的制品；糕饼点心	(74)
第二十章	蔬菜、水果、坚果或植物其他部分的制品	(77)
第二十一章	杂项食品	(82)
第二十二章	饮料、酒及醋	(85)
第二十三章	食品工业的残渣及废料；配制的动物饲料	(88)
第二十四章	烟草、烟草及烟草代用品的制品	(91)

第五类 矿产品

第二十五章	盐；硫磺；泥土及石料；石膏料、石灰及水泥	(92)
第二十六章	矿砂、矿渣及矿灰	(99)
第二十七章	矿物燃料、矿物油及其蒸馏产品；沥青物质；矿物蜡	(103)

第六类 化学工业及其相关工业的产品

第二十八章	无机化学品；贵金属、稀土金属、放射性元素及其同位素的有机及无机化合物	(108)
第二十九章	有机化学品	(122)
第三十章	药品	(149)
第三十一章	肥料	(154)
第三十二章	鞣料浸膏及染料浸膏；鞣酸及其衍生物；染料、颜料及其他着色料；油漆及清漆；油灰及其他类似胶粘剂；墨水、油墨	(158)
第三十三章	精油及香膏；芳香料制品及化妆盥洗品	(164)
第三十四章	肥皂、有机表面活性剂、洗涤剂、润滑剂、人造蜡、调制蜡、光洁剂、蜡烛及类似品、塑型用膏、“牙科用蜡”及牙科用熟石膏制剂	(167)

SECTION IV PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR, TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	(68)
Chapter 17	Sugars and sugar confectionery	(71)
Chapter 18	Cocoa and cocoa preparations	(73)
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycook's products	(74)
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	(77)
Chapter 21	Miscellaneous edible preparations	(82)
Chapter 22	Beverages, spirits and vinegar	(85)
Chapter 23	Residues and waste from the food industries; prepared animal fodder	(88)
Chapter 24	Tobacco and manufactured tobacco substitutes	(91)

SECTION V MINERAL PRODUCTS

Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	(92)
Chapter 26	Ores, slag and ash	(99)
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	(103)

SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals of radioactive elements or of isotopes	(108)
Chapter 29	Organic chemicals	(122)
Chapter 30	Pharmaceutical products	(149)
Chapter 31	Fertilizers	(154)
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	(158)
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	(164)
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	(167)

第三十五章	蛋白类物质; 改性淀粉; 胶; 酶	(171)
第三十六章	炸药; 烟火制品; 火柴; 引火合金; 易燃材料制品	(173)

第三十七章	照相及电影用品	(175)
-------	---------	-------

第三十八章	杂项化学产品	(179)
-------	--------	-------

第七类 塑料及其制品; 橡胶及其制品

5 第三十九章	塑料及其制品	(187)
6 第四十章	橡胶及其制品	(198)

第八类 生皮、皮革、毛皮及其制品; 鞍具及挽具; 旅行用品、手提包及类似容器; 动物肠线 (蚕胶丝除外) 制品

第四十一章	生皮 (毛皮除外) 及皮革	(206)
-------	---------------	-------

7 第四十二章	皮革制品; 鞍具及挽具; 旅行用品、手提包及类似容器; 动物肠线 (蚕胶丝除外) 制品	(211)
---------	---	-------

8 第四十三章	毛皮、人造毛皮及其制品	(214)
---------	-------------	-------

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

9 第四十四章	木及木制品; 木炭	(217)
---------	-----------	-------

第四十五章	软木及软木制品	(226)
-------	---------	-------

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	(227)
-------	-----------------------------	-------

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

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	(229)
-------	----------------------------	-------

Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	(171)
------------	--	-------

Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	(173)
------------	--	-------

Chapter 37	Photographic or cinematographic goods	(175)
------------	---------------------------------------	-------

Chapter 38	Miscellaneous chemical products	(179)
------------	---------------------------------	-------

SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Chapter 39	Plastics and articles thereof	(187)
------------	-------------------------------	-------

Chapter 40	Rubber and articles thereof	(198)
------------	-----------------------------	-------

SECTION VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Chapter 41	Raw hides and skins (other than furskins) and leather	(206)
------------	---	-------

Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	(211)
------------	---	-------

Chapter 43	Furskins and artificial fur; manufactures thereof	(214)
------------	---	-------

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

Chapter 44	Wood and articles of wood; wood charcoal	(217)
------------	--	-------

Chapter 45	Cork and articles of cork	(226)
------------	---------------------------	-------

Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	(227)
------------	---	-------

SECTION X PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	(229)
------------	---	-------

10 第四十八章	纸及纸板; 纸浆; 纸或纸板制 品..... (231)
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..... (244)

第十一类 纺织原料及纺织制品

第五十章	蚕丝..... (254)
第五十一章	羊毛、动物细毛或粗毛; 马毛 纱线及其机织物..... (256)
第五十二章	棉花..... (259)
第五十三章	其他植物纺织纤维; 纸纱线及 其机织物..... (267)
第五十四章	化学纤维长丝..... (270)
第五十五章	化学纤维短纤..... (275)
第五十六章	絮胎、毡呢及无纺织物; 特种 纱线; 线、绳、索、缆及其制 品..... (281)
第五十七章	地毯及纺织材料的其他铺地制 品..... (285)
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..... (287)
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..... (291)
11 第六十章	针织物及钩编织物..... (297)
12 第六十一章	针织或钩编的服装及衣着附件 (300)
13 第六十二章	非针织或非钩编的服装及衣着 附件..... (308)
14 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..... (317)

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

15 第六十四章	鞋靴、护腿和类似品及其零件 ... (322)
第六十五章	帽类及其零件..... (325)
第六十六章	雨伞、阳伞、手杖、鞭子、马 鞭及其零件..... (327)
第六十七章	已加工羽毛、羽绒及其制品; 人造花; 人发制品..... (328)

Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard (231)
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans (244)

SECTION XI TEXTILES AND TEXTILE ARTICLES

Chapter 50	Silk (254)
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric (256)
Chapter 52	Cotton (259)
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn (267)
Chapter 54	Man-made filaments (270)
Chapter 55	Man-made staple fibres (275)
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof (281)
Chapter 57	Carpets and other textile floor coverings (285)
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery (287)
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use (291)
Chapter 60	Knitted or crocheted fabrics (297)
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted (300)
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted (308)
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags (317)

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

Chapter 64	Footwear, gaiters and the like; parts of such articles (322)
Chapter 65	Headgear and parts thereof (325)
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof (327)
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair (328)

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	
第六十八章	石料、石膏、水泥、石棉、云母及类似材料的制品	(330)
16 第六十九章	陶瓷产品	(335)
17 第七十章	玻璃及其制品	(338)
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	
18 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	(345)
第十五类	贱金属及其制品	
第七十二章	钢铁	(355)
19 第七十三章	钢铁制品	(369)
第七十四章	铜及其制品	(378)
第七十五章	镍及其制品	(386)
20 第七十六章	铝及其制品	(390)
第七十七章	(保留为税则将来所用)	
第七十八章	铅及其制品	(396)
第七十九章	锌及其制品	(399)
第八十章	锡及其制品	(402)
第八十一章	其他贱金属、金属陶瓷及其制品	(405)
第八十二章	贱金属工具、器具、利口器、餐匙、餐叉及其零件	(408)
第八十三章	贱金属杂项制品	(413)
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	
21 第八十四章	核反应堆、锅炉、机器、机械器具及其零件	(418)
22 第八十五章	电机、电气设备及其零件；录音机及放声机、电视图像、声	

SECTION XIII	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	(330)
Chapter 69	Ceramic products	(335)
Chapter 70	Glass and glassware	(338)
SECTION XIV	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	(345)
SECTION XV	BASE METALS AND ARTICLES OF BASE METAL	
Chapter 72	Iron and steel	(355)
Chapter 73	Articles of iron or steel	(369)
Chapter 74	Copper and articles thereof	(378)
Chapter 75	Nickel and articles thereof	(386)
Chapter 76	Aluminium and articles thereof	(390)
Chapter 77	(Reserved for possible future use in the Tariff)	
Chapter 78	Lead and articles thereof	(396)
Chapter 79	Zinc and articles thereof	(399)
Chapter 80	Tin and articles thereof	(402)
Chapter 81	Other base metals; cermets; articles thereof	(405)
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal	(408)
Chapter 83	Miscellaneous articles of base metal	(413)
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	
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	(418)
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and	

音的录制和重放设备及其零件、
附件..... (463)

reproducers, television image and
sound recorders and reproducers,
and parts and accessories of such
articles (463)

第十七类 车辆、航空器、船舶及有关运输设备

SECTION XVI VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

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..... (490)

Chapter 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds (490)

23 第八十七章 车辆及其零件、附件，但铁道及电车道车辆除外..... (494)

Chapter 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof (494)

第八十八章 航空器、航天器及其零件..... (504)

Chapter 88 Aircraft, spacecraft and parts thereof (504)

第八十九章 船舶及浮动结构体..... (506)

Chapter 89 Ships, boats and floating structures (506)

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

SECTION XVII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

4 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..... (509)

Chapter 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof (509)

24 第九十一章 钟表及其零件..... (525)

Chapter 91 Clocks and watches and parts thereof (525)

第九十二章 乐器及其零件、附件..... (529)

Chapter 92 Musical instruments; parts and accessories of such articles (529)

第十九类 武器、弹药及其零件、附件

SECTION XIX ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

第九十三章 武器、弹药及其零件、附件..... (531)

Chapter 93 Arms and ammunition; parts and accessories thereof (531)

第二十类 杂项制品

SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES

26 第九十四章 家具；寝具、褥垫、弹簧床垫、软座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..... (534)

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 (534)

25 第九十五章	玩具、游戏品、运动用品及其 零件、附件·····	(538)
第九十六章	杂项制品·····	(542)

第二十一类 艺术品、收藏品及古物

第九十七章	艺术品、收藏品及古物·····	(548)
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Chapter 95	Toys, games and sports requisites; parts and accessories thereof ·····	(538)
Chapter 96	Miscellaneous manufactured articles ·····	(542)

**SECTION XII WORKS OF ART, COLLECTORS'
PIECES AND ANTIQUES**

Chapter 97	Works of art, collectors' pieces and antiques ·····	(548)
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归类总规则

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

货品在本税则目录上的归类，应遵循以下原则：

Classification of goods in the Nomenclature shall be governed by the following Rules:

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，应按税目条文和有关类注或章注确定，如税目、类注或章注无其他规定，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) 税目所列货品，应视为包括该项货品的不完整品或未制成品，只要在进口或出口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（或按本款可作为完整品或制成品归类的货品）在进口或出口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) 税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。税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税目时，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) 列名比较具体的税目，优先于列名一般的税目。但是，如果两个或两个以上税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某些货品，即使其中某个税目对该货品描述得更为全面、详细，这些货品在有关税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 heading 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，应按构成货品基本特征的材料或部件归类。

(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 by reference to Rule 3 (a), shall be classified as they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(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税目。

(c) When goods cannot be classified by reference to Rule 3 (a) or Rule 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.