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

中华人民共和国进出口税则

2011

国务院关税税则委员会办公室
中华人民共和国财政部关税司 编

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

法律文本

The Legal Texts

中国财政经济出版社

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使用说明

《中华人民共和国进出口税则》是《中华人民共和国进出口关税条例》(以下简称“《条例》”)的组成部分，主要包括进口税则、出口税则、本国子目注释等。

一、进口税则

进口税则商品分类目录采用《商品名称及编码协调制度》。进口税则税目税率表设置税则号列、货品名称、最惠国税率、协定税率、特惠税率、普通税率等栏目。

(一) 最惠国税率

根据《条例》规定，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。

以从价或从量方式计征关税的最惠国税率，在最惠国税率栏中直接列明；以其他方式计征关税的最惠国税率在最惠国税率栏脚注中列明。

非全税目信息技术产品的最惠国税率在最惠国税率栏中列明；其税则号列前标注“ex”，表示适用该税率的应税货物以货品名称栏中的描述为准。

(二) 协定税率

根据《条例》规定，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。

根据《亚太贸易协定》及相关协议，对原产于大韩民国、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的部分进口货物，实施协定税率。

根据《中华人民共和国与东盟全面经济合作框架协议》及相关协议，对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、菲律宾共和国、新加坡共和国、泰王国、越南社会主义共和国的部分进口货物，实施协定税率。

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

Customs Tariff of Import and Export of the People's Republic of China, which mainly comprises *Import Tariff*, *Export Tariff*, and Domestic Heading Explanation Notes, is a component part of *Regulations of the People's Republic of China on Import and Export Duties* (hereinafter referred to as "*Regulations*").

I. Import Tariff

The Harmonized Commodity Description and Coding System are introduced into the goods classification of the *Import Tariff*. The columns in the schedule of the *Import Tariff* are composed of tariff line, article description, Most Favored Nation (MFN) tariff rate, Agreement tariff rate, special preferential tariff rate, and general tariff rate.

(i) Most Favored Nation (MFN) Tariff Rates

According to the *Regulations*, the MFN tariff rates shall apply to the import goods 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, and the import goods originating in the countries and regions with which the People's Republic of China has concluded bilateral agreements that comprises reciprocal tariff preference clauses, and the import goods originating in the customs territory of the People's Republic of China.

Ad valorem and specific rates of the MFN tariffs are described in the column of the MFN tariff rate, the MFN tariff rates which in the form other than ad valorem or specific rates are described in the footnotes.

The MFN tariff rates on Specific Information Technology Products are described in the column of the MFN tariff rate. The tariff lines prefixed by "ex" indicate their MFN tariff rates apply to the import goods that conform to the respective article description.

(ii) Agreement Tariff Rates

According to the *Regulations*, the agreement tariff rates shall apply to the import goods originating in the countries and regions with which the People's Republic of China has concluded a regional trade agreement that comprises preferential tariff clauses.

According to *Asia Pacific Trade Agreement* and relevant agreements, the agreement tariff rates shall apply to certain import goods originating in the Republic of Korea, the Democratic Socialist Republic of Sri Lanka, the People's Republic of Bangladesh, the Republic of India, and the Lao People's Democratic Republic.

According to *Framework Agreement on Comprehensive Economic Co-Operation between China and ASEAN* and relevant agreements, the agreement tariff rates shall apply to certain import goods originating in Negara Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand, and the Socialist Republic of Viet Nam.

根据《中华人民共和国政府与智利共和国政府自由贸易协定》及相关协议，对原产于智利共和国的部分进口货物，实施协定税率。

According to *Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Chile* and relevant agreements, the agreement tariff rates shall apply to certain import goods originating in the Republic of Chile.

根据《中华人民共和国政府与巴基斯伊斯兰共和国政府自由贸易协定》及相关协议，对原产于巴基斯坦伊斯兰共和国的部分进口货物，实施协定税率。

According to *Free Trade Agreement between the Government of the People's Republic of China and the Government of the Islamic Republic of Pakistan* and relevant agreements, the agreement tariff rates shall apply to certain import goods originating in the Islamic Republic of Pakistan.

根据《中华人民共和国政府与新西兰政府自由贸易协定》及相关协议，对原产于新西兰的部分进口货物，实施协定税率。

According to *Free Trade Agreement between the Government of the People's Republic of China and the Government of New Zealand* and relevant agreements, the agreement tariff rates shall apply to certain import goods originating in New Zealand.

根据《中华人民共和国政府与新加坡共和国政府自由贸易协定》及相关协议，对原产于新加坡共和国的部分进口货物，实施协定税率。

According to *Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Singapore* and relevant agreements, the agreement tariff rates shall apply to certain import goods originating in the Republic of Singapore.

根据《中华人民共和国政府与秘鲁共和国政府自由贸易协定》及相关协议，对原产于秘鲁共和国的部分进口货物，实施协定税率。

According to *Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Peru* and relevant agreements, the agreement tariff rates shall apply to certain import goods originating in the Republic of Peru.

根据《内地与香港关于建立更紧密经贸关系的安排》、《内地与澳门关于建立更紧密经贸关系的安排》及相关协议，对原产于香港、澳门已完成原产地标准核准的进口货物，实施零关税。

According to *Mainland /Hong Kong Closer Economic Partnership Arrangement* and *Mainland / Macao Closer Economic Partnership Arrangement* and relevant agreements, the zero tariff rates shall apply to the import goods conforming to the approved rules of origin and originating in the Hong Kong Special Administrative Region, China and the Macao Special Administrative Region, China.

根据《海峡两岸经济合作框架协议》，对原产于台湾地区的部分进口货物，实施协定税率。

According to *Cross-Straits Economic Cooperation Framework Agreement*, the agreement tariff rates shall apply to certain import goods originating in Taiwan, China.

协定税率及其适用国别或地区在协定税率栏中标示，其中以从价或从量以外方式计征关税的协定税率见脚注。国别或地区代码表附后。

The agreement tariff rates which in the form of ad valorem and specific rates and their applicable countries and regions are indicated in the column of the Agreement Tariff Rate. The agreement tariff rates which in the form other than ad valorem or specific rates are described in the footnotes. The table of codes of countries and regions is attached.

（三）特惠税率

(iii) Special Preferential Tariff Rates

根据《条例》规定，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。

According to the *Regulations*, the special preferential tariff rates shall apply to the import goods originating in countries and regions with which the People's Republic of China has concluded a trade agreement that comprises special preferential tariff clauses.

根据中华人民共和国政府与有关国家政府间换文协议，对原产于老挝人民民主共和国、孟加拉人民共和国、柬埔寨王国、缅甸联邦、埃塞俄比亚联邦民主共和国、安哥拉共和国、贝宁共和国、布隆迪共和国、赤道几内亚共和国、多哥共和国、厄立特里亚国、刚果民主共和国、吉布提共和国、几内亚共和国、几内亚比绍共和国、科摩罗联盟、莱索托王国、利比里亚共和国、卢旺达共和国、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、尼日尔共和国、塞拉利昂共和国、塞内加尔共和国、苏丹共和国、索马里联邦共和国、

According to the Exchange Letter between the government of the People's Republic of China and the related governments, the special preferential tariff rates shall apply to certain import goods originating in the Lao People's Democratic Republic, the People's Republic of Bangladesh, the Kingdom of Cambodia, the Union of Myanmar, The Federal Democratic Republic of Ethiopia, The Republic of Angola, The Republic of Benin, The Republic of Burundi, The Republic of Equatorial Guinea, The Republic of Togo, The State of Eritrea The Democratic Republic of Congo, The Republic of Djibouti, The Republic of Guinea, The Republic of Guinea-Bissau, Union of Comoros, The Kingdom of Lesotho, The Republic Of Liberia, The Republic of Rwanda, The Republic of Madagascar, The Republic of

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坦桑尼亚联合共和国、乌干达共和国、赞比亚共和国、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、马尔代夫共和国、萨摩亚独立国、瓦努阿图共和国、也门共和国的部分进口货物，实施特惠税率。

特惠税率及其适用国别或地区在特惠税率栏中标示，其中以从价或从量以外方式计征关税的特惠税率见脚注。国别或地区代码表附后。

（四）普通税率

根据《条例》规定，原产于除适用最惠国税率、协定税率、特惠税率国家或地区以外的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。

以从价或从量方式计征关税的普通税率，在进口税则普通税率栏中直接列明；以其他方式计征关税的普通税率在普通税率栏脚注中列明。

（五）配额税率

根据《条例》规定，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。

根据《中华人民共和国政府与新西兰政府自由贸易协定》，对原产于新西兰的部分产品，适用国别配额税率。

关税配额税率在最惠国税率栏的脚注中列明。

（六）暂定税率

根据《条例》规定，适用最惠国税率、协定税率、特惠税率、关税配额税率的进口货物在一定期限内可以实行暂定税率。

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；适用关税配额税率的进口货物有暂定税率的，应当适用暂定税率。适用普通税率的进口货物，不适用暂定税率。

1. 最惠国暂定税率

最惠国暂定税率在最惠国税率栏中以前置“△”标示（如“△8”表示该税目最惠国暂定税率为

Mali, The Republic of Malawi, The Islamic Republic of Mauritania, The Republic of Mozambique, The Republic of Niger, The Republic of Sierra Leone, The Republic of Senegal, The Republic of the Sudan, The Federal Republic of Somalia, The United Republic of Tanzania, The Republic of Uganda, The Republic of Zambia, The Republic of Chad, The Central African Republic, The Islamic Republic of Afghanistan, The Federal Democratic Republic of Nepal, Democratic Republic of Timor-Leste, The Republic of Maldives, The Independent State of Samoa, The Republic of Vanuatu, The Republic of Yemen.

The special preferential tariff rates which in the form of ad valorem and specific rates and their applicable countries and regions are indicated in the column of the Special Preferential Tariff Rate. The special preferential tariff rates which in the form other than ad valorem or specific rates are described in the footnotes. The table of codes of countries and regions is attached.

(iv) General Tariff Rates

The general tariff rates shall apply to the import goods with undetermined origins and originating in the countries and regions that are not applicable to the MFN tariff rates, agreement tariff rates, or special preferential tariff rates.

The general tariff rates which in the form of ad valorem and specific rates are decribed in the column of the General Tariff Rate. The general tariff rates which in the form other than ad valorem or specific rates are described in the footnotes.

(v) Tariff Quota Rates

According to the *Regulations*, Where the quantity of import goods that are subject to tariff quota administration in accordance with the provisions of the State is within the tariff quota, the tariff quota rates shall apply.

According to *Free Trade Agreement between the Government of the People's Republic of China and the Government of New Zealand*, the country-specific quota rates shall apply to certain import goods originating in New Zealand.

All the tariff quota rates are described in the footnotes other than in the column of the MFN tariff rate.

(vi) Interim Tariff Rates

According to the *Regulations*, the import goods that are applicable to the MFN tariff rates, agreement tariff rates, special preferential tariff rates, and tariff quota rates may apply to the interim tariff rates within a specific time limit.

Where there are interim tariff rates on import goods to which the MFN tariff rates are applicable, such interim tariff rates shall apply; where there are interim tariff rates on import goods to which the agreement tariff rates or the special tariff rates are applicable, the lower tariff rates shall apply; where there are interim tariff rates on import goods to which the tariff quota rates are applicable, such interim tariff rates shall apply. Interim tariff rates shall not apply to the import goods to which the general tariff rates are applicable.

1. MFN Interim Tariff Rates

The MFN Interim Tariff rates are indicated with the fore mark of “△” in the column of the MFN tariff rate (for example, “△8” indicates that

8%）。以从价或从量以外方式计征关税的最惠国暂定税率见脚注。税则号列前标注“ex”，表示适用该税率的应税进口货物以货品名称栏中的描述为准。

2. 关税配额暂定税率

关税配额暂定税率在最惠国税率栏的脚注中列明。

二、出口税则

出口税则的商品分类目录与进口税则相同。出口税则设置税则号列、货品名称、出口税率等栏目。

根据《条例》规定，对出口货物在一定期限内可以实行暂定税率；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。

出口商品暂定税率见出口商品暂定税率表。税则号列前标注“ex”，表示适用该税率的应税出口货物以货品名称栏中的描述为准。

三、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。

四、计量单位

税率计量单位代码如下。

计量单位代码	计量单位中文名称
¥	人民币元
kg	千克
ton	公吨
L	公升
㎡	平方米
set	台、套
$	美元

五、本国子目注释

本国子目注释是国务院关税税则委员会对进

the MFN interim tariff rate on the respective tariff line is 8%). The MFN interim tariff rates which in the form other than ad valorem or specific rates are described in the footnotes. The tariff lines prefixed by “ex” indicate their MFN interim tariff rates apply to the import goods that conform to the respective article description.

2. Interim Tariff Quota Rates

The interim tariff quota rates are described in the footnotes other than in the column of the MFN tariff rate.

II. Export Tariff

The goods classification of the *Export Tariff* is consistent with the *Import Tariff*. The columns in the schedule of the *Export Tariff* are composed of tariff line, article description, and export tariff rate.

According to the *Regulations*, interim tariff rates may apply to export goods within a specific time limit. Where there are interim tariff rates on export goods to which the export tariff rates are applicable, such interim tariff rates shall apply.

Interim tariff rates of the export goods refer to the “Table of Interim Tariff Rate on Export Goods”. The tariff lines prefixed by “ex” indicate their export tariff rates apply to the export goods that conform to the respective article description.

III. Tariff Reduction and Exemption

Tariff reduction or exemption granted to import and export goods of special areas, special enterprises or for special uses, as well as other temporary tariff reduction or exemption, shall be governed by the relevant provisions of the State Council.

IV. Abbreviations and Symbols

The abbreviations and symbols used in the *Import Tariff* and the *Export Tariff* are listed in the following table.

abbreviation or symbol	unit
¥	Renminbi
kg	kilogram
ton	metric ton
L	liter
㎡	square meter
set	set
$	US Dollar

V. Domestic Heading Explanation Notes

Domestic heading explanation notes, which explained by Customs

口税则、出口税则解释的一部分。

Tariff Commission of the State Council, are the component parts of the *Import Tariff* and the *Export Tariff*.

六、文本效力

进出口税则内容以中文文本为准；英文译文仅供参考，不具法律效力。

VI. Force of the Text

The Chinese version of the *Import Tariff* and the *Export Tariff* is authentic. The English version is for reference only.

七、附录

为查阅方便，在附录中收集整理了进口商品从量税、复合税税目税率表，关税配额商品税目税率表和《条例》(中英文文本)等。

VII. Appendix

The appendix embodies the Table of Specific Rate and Compound Rate on Import Goods, the Table of Tariff Quota Rate on Import Goods, and both Chinese and English versions of the *Regulations* etc.

国别或地区代码表

序号	中文简称	英文代码	国家（组）及地区名称	包括国家或地区
1	亚太	APTA	亚太贸易协定国家	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
2	文莱	BN	文莱达鲁萨兰国	文莱达鲁萨兰国
3	柬埔寨	KH	柬埔寨王国	柬埔寨王国
4	印尼	ID	印度尼西亚共和国	印度尼西亚共和国
5	老挝	LA	老挝人民民主共和国	老挝人民民主共和国
6	马来	MY	马来西亚	马来西亚
7	缅甸	MM	缅甸联邦	缅甸联邦
8	菲律宾	PH	菲律宾共和国	菲律宾共和国
9	新加坡	SG	新加坡共和国（中国—东盟自贸区协议项下）	新加坡共和国（中国—东盟自贸区协议项下）
10	新加坡*	SG*	新加坡共和国（中国—新加坡自贸区协议项下）	新加坡共和国（中国—新加坡自贸区协议项下）
11	泰国	TH	泰王国	泰王国
12	越南	VT	越南社会主义共和国	越南社会主义共和国
13	东盟	ASEAN	东盟 10 国	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、菲律宾共和国、新加坡共和国、泰王国和越南社会主义共和国
14	巴基斯坦	PK	巴基斯坦伊斯兰共和国	巴基斯坦伊斯兰共和国
15	智利	CL	智利共和国	智利共和国
16	新西兰	NZ	新西兰	新西兰
17	秘鲁	PE	秘鲁共和国	秘鲁共和国
18	香港	HK	香港特别行政区	香港特别行政区

续表

序号	中文简称	英文代码	国家（组）及地区名称	包括国家或地区
19	澳门	MO	澳门特别行政区	澳门特别行政区
20	台湾	TW	台湾地区	台湾地区
21	亚太二国	APTA2	亚太 2 国	孟加拉人民共和国、老挝人民民主共和国
22	非洲二国	AF2	非洲 2 国	尼日尔共和国、索马里联邦共和国
23	最不发达三十六国	LDC36	孟加拉人民共和国等 36 个最不发达国家	孟加拉人民共和国、埃塞俄比亚联邦民主共和国、安哥拉共和国、贝宁共和国、布隆迪共和国、赤道几内亚共和国、多哥共和国、厄立特里亚国、刚果民主共和国、吉布提共和国、几内亚共和国、几内亚比绍共和国、科摩罗联盟、莱索托王国、利比里亚共和国、卢旺达共和国、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、塞拉利昂共和国、塞内加尔共和国、苏丹共和国、坦桑尼亚联合共和国、乌干达共和国、赞比亚共和国、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、马尔代夫共和国、萨摩亚独立国、瓦努阿图共和国、也门共和国

Table of Codes of Countries and Regions

No.	Code	Countries (Group) or Regions	Relevant Countries and Regions
1	APTA	Countries under Asia Pacific Trade Agreement	Republic of Korea, Democratic Socialist Republic of Sri Lanka, People's Republic of Bangladesh, Republic of India, Lao People's Democratic Republic
2	BN	Negara Brunei Darussalam	Negara Brunei Darussalam
3	KH	Kingdom of Cambodia	Kingdom of Cambodia
4	ID	Republic of Indonesia	Republic of Indonesia
5	LA	Lao People's Democratic Republic	Lao People's Democratic Republic
6	MY	Malaysia	Malaysia
7	MM	Union of Myanmar	Union of Myanmar
8	PH	Republic of Philippines	Republic of Philippines
9	SG	Republic of Singapore under China-ASEAN FTA	Republic of Singapore under China-ASEAN FTA
10	SG*	Republic of Singapore under China-Singpore FTA	Republic of Singapore under China-Singpore FTA
11	TH	Kingdom of Thailand	Kingdom of Thailand
12	VT	Socialist Republic of Viet Nam	Socialist Republic of Viet Nam
13	ASEAN	Members of ASEAN	Negara Brunei Darussalam, Kingdom of Cambodia, Republic of Indonesia, Lao People's Democratic Republic, Malaysia, Union of Myanmar, Republic of Philippines, Republic of Singapore, Kingdom of Thailand, Socialist Republic of Viet Nam
14	PK	Islamic Republic of Pakistan	Islamic Republic of Pakistan
15	CL	Republic of Chile	Republic of Chile
16	NZ	New Zealand	New Zealand
17	PE	Republic of Peru	Republic of Peru
18	HK	Hong Kong Special Administrative Region, China	Hong Kong Special Administrative Region, China
19	MO	Macao Special Administrative Region, China	Macao Special Administrative Region, China
20	TW	Taiwan, China	Taiwan, China
21	APTA2	Two countries of APTA	People's Republic of Bangladesh, Lao People's Democratic Republic
22	AF2	Two countries of Africa	The Republic of Niger，The Federal Republic of Somalia

续表

No.	Code	Countries (Group) or Regions	Relevant Countries and Regions
23	LDC36	36 Least Developing Countries	The People's Republic of Bangladesh, The Federal Democratic Republic of Ethiopia, The Republic of Angola, The Republic of Benin, The Republic of Burundi, The Republic of Equatorial Guinea, The Republic of Togo, The State of Eritrea, The Democratic Republic of Congo, The Republic of Djibouti, The Republic of Guinea, The Republic of Guinea-Bissau, Union of Comoros, The Kingdom of Lesotho, The Republic Of Liberia, The Republic of Rwanda, The Republic of Madagascar, The Republic of Mali, The Republic of Malawi, The Islamic Republic of Mauritania, The Republic of Mozambique, The Republic of Sierra Leone, The Republic of Senegal, The Republic of the Sudan, The United Republic of Tanzania, The Republic of Uganda, The Republic of Zambia, The Republic of Chad, The Central African Republic, The Islamic Republic of Afghanistan, The Federal Democratic Republic of Nepal, Democratic Republic of Timor-Leste, The Republic of Maldives, The Independent State of Samoa, The Republic of Vanuatu, The Republic of Yemen

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