# گروه بازرگانی تجارت طلایی

ارائه دهنده خدمات کاملاً تخصصی صادرات واردات و ترخیص کالا

از آموزش تا منبع یابی واردات، بازاریابی صادرات، حمل و نقل تا ترخیص

دوست عزیز و ارجمند

**سلام**

امیدواریم فایل ارائه شده برای شما مفید واقع شود.

گروه بازرگانی تجارت طلایی با داشتن کادر مجرب و همچنین **مجوز آموزش از سازمان فنی و حرفه ای و پروانه کارگزاری امور گمرکی از گمرک ایران** و با داشتن دفاتر همکار در کشور های چین، ترکیه و آفریقای جنوبی ارائه دهنده خدمات ذیل می باشد. خوشحال خواهیم شد که بتوانیم در خدمت شما عزیزان باشیم .

**ترخیص کالا از گمرکات کشور به ویژه گمرک های اصفهان، تهران(امام خمینی و شهریار)، بندر عباس، بندر خرمشهر**

**آموزش های تخصصی صادرات و واردات، ترخیص کالا و ...**

**مشاوره در خصوص صادرات و واردات**

**مشاوره و اجرای پروژه های وارداتی(منبع یابی، پرداخت و ترخیص کالا)**

**مشاوره و اجرای پروژه های صادراتی(بازاریابی صادرات، حضور در نمایشگاه، تهیه کاتالوگ، ثبت برند و ترخیص کالا)**

**مشاوره در خصوص بازاریابی داخلی محصولات (بخش بندی بازار، سیستم تبلیغات، مدیریت ارتباط با مشتری و ارائه نرم افزار های مرتبط)**

**هماهنگی و اجرای پروژه های حمل و نقل، ارسال و دریافت کالا از مبادی مختلف به ویژه چین، کره، اتحادیه اروپا و ترکیه**


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# 关于增值服务的说明

为答谢本版《税则》的新老用户,我们为您花重金统一购买了易通网(www.i-tong.cn)通关查询服务及权威专家归类、关务咨询服务等等增值服务。

## 增值服务内容包括:

1.提供包括申报要素填写实例、反倾销反补贴税、检验检疫类别、报检查询、3C 认证、危险化学品目录等增值查询服务;

2.网站提供特惠、普通、最惠国、出口退税、检验检疫类别、监管条件等信息的实时维护更新,保证您查询的税率的准确性;

3.免费提供三次权威专家线上归类咨询和关务咨询服务;

4.提供与海关计算结果一致的模拟计税服务;

5.提供通关状态查询。

## 增值服务的使用方法:

1.刮开封面上的防伪标涂层,可以得到两个数字(第一行是登录账号,第二行是密码);

2.激活账号,登录 www.i-tong.cn,在网站的左上角注册页面找到激活按钮,点击激活,按照提示填写相关信息,完成后提交;

3.提交激活信息后,系统会给您的注册邮箱中发送一封邮件,打开后点击激活,完成激活程序;

4.在登录页面输入账号和密码,即可登录使用。

## 特别申明:

凡是图书上未贴增值服务防伪标的一律为盗版图书。

## 提　示:

此二维码为易通网微信公众服务号,您只需要添加关注,并将防伪标上的账号进行绑定,即可使用微信端进行查询使用。(此账号必须先在网站上激活后才能正常使用)

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# 中华人民共和国海关进出口税则

十位编码·监管条件·申报目录·出口退税·政策法规·海关代征税一览表

2017年中英文对照版　附光盘

中华人民共和国海关进出口税则 编委会　编

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

Decade Coding of HS, Customs Control Conditions, Declare Contents, Export Drawback, Regulations Detailed Customs Duties Levied on Commission Basis

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

经济日报出版社
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# 《中华人民共和国海关进出口税则》
# 光盘安装使用说明

## 系统运行环境

硬件：486/Pentium、32M 以上内存、CD-ROM 驱动器、VGA/SVGA 显示器。

系统：简体中文版 2000/ XP / NT、中文版 Acrobat Reader。

## 光盘安装与使用

安装：

1. 将光盘插入光驱，光盘将自动安装浏览器、数据库及字体文件。
2. 若您的电脑中没有安装 Acrobat Reader，系统会自动提示安装 Acrobat Reader 5. 05 浏览器，然后根据提示继续完成安装。

运行：

1. 系统安装完毕，在左下角“开始→程序→相应的程序名”中调用相应的光盘名；也可在“我的电脑”中双击光盘图标直接打开阅读。
2. 若有其他问题，请致电 010-85843117 转技术部。

# 《Customs Import and Export Tariff of the People's Republic of China》
# The instruction for installment of compact disc

## The system operational setting

Hardware：486/Pentium、Above 32 M memory、CD-ROM Drive、VGA/SVGA Display

System：Chinese edition Windows2000/XP/NT、Chinese edition Acrobat Reader

## Installment and use

Installment：

1. Insert the compact disc into the CD-ROM, the disk will automatically install the browser, data base and fout file.
2. If your computer already has installed Acrobat Reader 3. 0, please uninstall it. The system will automatically remind you to install Acrobat Reader5. 05 . Please then complete the installment according to the prompt.
3. If the operational system is Windows2000/NT, please restart the computer after the installment so that the font will display dffectively. Computers with operational system WinXP need not be restarted.

Operational：

1. After finishing the installment of operational system, please find the correspondent disc name through “start-program-correspondent program's name”, or double-click the icon of compact disc in “my computer”, and reda it directly.
2. If there are any other questions, please call 010-85997935, and then transfer to technology department.

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# 2017年《中华人民共和国海关进出口税则》汉英对照表编排图例及说明

该税号项下没有10位数，说明其没有作拆分，填制报关单时须在后面补2个“0”补足10位数。即“01012100.00”。

“最惠国税率”。适用原产于共同适用最惠国待遇条款的世界贸易组织成员的进口货物，原产于与中国签订含有相互给予最惠国待遇条款的双边贸易协定的国家或者地区的进口货物，以及原产于中国境

说明进口该税号项下的商品应按从价计征的方式缴纳增值税，税率为“13%”。

说明该税号项下的商品有2个法定计量单位，第一法定计量单位为“千克”，第二为“头”。

A入境货物通关单，B出境货物通关单，E濒危物种允许出口说明书，F濒危物种允许进口说明书。

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **01.01** | **马、驴、骡：** | | | | | | | **Live horses, asses, mules and hinnies:** |
| | -马： | | | | | | | -Horses: |
| 0101.2100 | --改良种用 | 0 | 0 | 13 | | 千克/头 | | --Pure-bred breeding |
| 0101.2100 10 | 改良种用的濒危野马 | 0 | 0 | 13 | | 千克/头 | ABEF | Endangered wild horses, pure-bred breeding |
| 0101.2100 90 | 其他改良种用马 | 0 | 0 | 13 | 5 | 千克/头 | AB | Other horses, pure-bred breeding |
| 0101.2900 | --其他 | 10 | 30 | 13 | | 千克/头 | | --Other |
| 0101.2900 10 | 非改良种用濒危野马 | 10 | 30 | 13 | | 千克/头 | ABEF | Endangered wild horses, not for breeding |
| 0101.2900 90 | 非改良种用其他马 | 10 | 30 | 13 | 5 | 千克/头 | AB | Other horses, not for breeding |
| | -驴： | | | | | | | -Asses: |
| **04.01** | **未浓缩及未加糖或其他甜物质的乳及奶油：** | | | | | | | **Milk and cream, not concentrated nor containing added sugar or other sweetening matter:** |
| 0401.1000 | -按重量计脂肪含量不超过1% | 15 | 40 | 17 | 5,15 | 千克 | 7AB | -Of a fat content, by weight, not exceeding 1% |
| 0401.2000 | -按重量计脂肪含量超过1%，但不超过6% | 15 | 40 | 17 | 5,15 | 千克 | 7AB | -Of a fat content, by weight, exceeding 1% but not exceeding 6% |
| 0401.4000 | -按重量计脂肪含量超过6%，但不超过10% | 15 | 40 | 17 | 5,15 | 千克 | 7AB | -Of a fat content, by weight, exceeding 6%, but not exceeding 10% |
| 0401.5000 | -按重量计脂肪含量超过10% | 15 | 40 | 17 | 5,15 | 千克 | 7AB | -Of a fat content, by weight, exceeding 10% |

对应货品名称：即改良种用的濒危野马

该税号项下有10位数，说明其有作拆分，填制报关单时须填10位数即“01012900.10”。

“普通税率”。适用原产于享受最惠国税率、协定税率及特惠税率以外的国家或地区的进口货物，以及原产地不明的进口货物。

说明该税号项下的商品有“13%”和“15%”两档出口退税率，其分别对应的具体出口商品列表。

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# 税率适用说明

## 一、进口税则

进口税则商品分类目录采用《商品名称及编码协调制度》。进口税则税目税率设置税则号列、货品中文名称、最惠国税率、普通税率、增值税税率、出口退税率、计量单位、监管条件、货品英文名称等栏目。

（一）正文税率使用说明

1. 最惠国税率

根据《条例》规定，原产于共同适用最惠国待遇条款的世界贸易组织成员的进口货物，原产于与中华人民共和国签订含有互给予最惠国待遇条款的双边贸易协定的国家或者地区的进口货物，以及原产于中华人民共和国境内的进口货物，适用最惠国税率。

（1）“税则号列”栏目中的右上角标有“暂”字的税号所对应的“最惠国税率”栏目的税率为“进口暂定税率”，根据海关征收关税采用“从低征收”的原则，适用最惠国税率的进口货物有暂定税率的，应当适用暂定税率。税则号前标注“ex”的，表示适用暂定税率的应税进口货物以货品名称栏中的描述为准。

（2）税率栏目中标有“T2”的表示此商品实行从量、复合税，具体税率参见附表 2。

（3）对《中华人民共和国加入世界贸易组织关税减让表修正案》附表所列信息技术产品最惠国税率自 2017 年 1 月 1 日至 2017 年 6 月 30 日继续首次降税，自 2017 年 7 月 1 日起实施第二次降税。税率栏中标有两个税率的表示此商品实行“信息技术产品最惠国税率”，两个税率中间用逗号隔开，逗号前面的税率是首次降税税率，逗号后面的税率是第二次降税税率。

2. 暂定税率

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

本书“税则号列”上标注有“暂”字的商品，对应“最惠国”税率列明的是进口暂定税率。

适用最惠国税率、协定税率、特惠税率的进口货物有暂定税率的，应当从低适用税率；适用关税配额税率的进口货物有暂定税率的，应当适用暂定税率。适用普通税率的进口货物，不适用暂定税率。

3. 普通税率

根据《条例》规定，原产于除适用最惠国税率、协定税率、特惠税率国家或地区以外的国家或者地区的进口货物，以及原产地不明的进口货物，适用普通税率。

4. 增值税税率

海关代征的进口货物法定增值税税率，栏目空白时为免征，其他分为 13%和 17%两种。

5. 出口退税税率

国家为鼓励出口对出口商品已征收的国内税部分或全部退还给出口企业的税率。本书收录截止 2017 年 1 月 1 日前实施的退税率因出口税率在年度内调整频繁，所以本书所列出口退税率仅供企业参考，若年度内出口税率有调整，请参照最新出台的税率政策。其中部分税号项下存在同一税号退税率不一致的情况，退税率一栏会出现一个或以上退税率，按商品不同情况分别退税。

（二）附件税率使用说明

1. 协定税率（参见附表 1）

根据我国与有关国家或地区签署的贸易或关税优惠协定，对有关国家或地区实施协定税率。

（1）对原产于韩国、印度、斯里兰卡、孟加拉和老挝的 1891 个税目商品实施亚太贸易协定税率；

（2）对原产于文莱、印度尼西亚、马来西亚、新加坡、泰国、菲律宾、越南、缅甸、老挝和柬埔寨的部分税目商品实施中国-东盟自由贸易协定税率；

（3）对原产于智利的商品实施中国-智利自由贸易协定税率；

（4）对原产于巴基斯坦的商品实施中国-巴基斯坦自由贸易协定税率；

（5）对原产于新西兰的商品实施中国-新西兰自由贸易协定税率；

（6）对原产于新加坡的商品实施中国-新加坡自由贸易协定税率；

（7）对原产于秘鲁的商品实施中国-秘鲁自由贸易协定税率；

（8）对原产于哥斯达黎加的商品实施中国-哥斯达黎加自由贸易协定税率；

（9）对原产于瑞士的商品实施中国-瑞士自由贸易协定税率；

（10）对原产于冰岛的商品实施中国-冰岛自由贸易协定税率；

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（11）对原产于香港特别行政区且已制定优惠原产地标准的商品实施零关税；

（12）对原产于澳门特别行政区且已制定优惠原产地标准的商品实施零关税；

（13）对原产于台湾地区商品实施海峡两岸经济合作框架协议货物贸易早期收获计划协定税率

2. 特惠税率（参见附表 1）

根据我国与有关国家或地区签署的贸易或关税优惠协定，双边换文情况，以及国务院有关决定，对以下国家实施优惠税率：

根据我国与有关国家或地区签署的贸易或关税优惠协定、双边换文情况以及国务院有关决定，对原产于孟加拉国和老挝的部分商品实施亚太贸易协定项下特惠税率；对原产于埃塞俄比亚、布隆迪、赤道几内亚、刚果（金）、吉布提、几内亚、几内亚比绍、莱索托、马达加斯加、马拉维、马里、莫桑比克、南苏丹、塞拉利昂、塞内加尔、苏丹、索马里、坦桑尼亚、乌干达、乍得、中非、阿富汗、也门和瓦努阿图共 24 个国家的部分商品实施 97%税目零关税特惠税率；对原产于安哥拉、贝宁、多哥、厄立特里亚、科摩罗、利比里亚、卢旺达、尼日尔、赞比亚、东帝汶、柬埔寨、缅甸、尼泊尔和萨摩亚共 14 个国家的部分商品实施 95%税目零关税特惠税率；对原产于毛里塔尼亚和孟加拉国的部分商品实施 60%税目零关税特惠税。

3. 配额税率

根据《条例》规定，按照国家规定实行关税配额管理的进口货物，关税配额内的，适用关税配额税率。见附表 3。

**二、出口税则**

出口税则的商品分类目录与进口税则相同。出口税则设置税则号列、货品中文名称、出口税率、出口暂定税率、货品英文名称等栏目。税同号前标注“ex”，表示适用该税率的应税出口货物以货品名称栏中的描述为准。

根据《条例》规定，对出口货物在一定期限内可以实行暂定税率；适用出口税率的出口货物有暂定税率的，应当适用暂定税率。

**三、关税减免**

特定地区、特定企业或者特定用途的进出口货物减征或者免征关税的，以及其他依法减征或者免征关税的，按照国务院的有关规定执行。

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# 编者按

为方便海关等有关管理部门、从事进出口的企业、报关企业、预录入企业和其他单位及个人了解最新的进出口税则税率、进口环节代征税税率和海关监管条件，准确地将外贸单证中的英文商品名称翻译成规范的中文名称，及时办理报关手续，我们编写了2017版《中华人民共和国海关进出口税则》（中英文对照版），（以下简称《税则》）。

2017版《税则》内容根据国务院关税税则委员会2017年最新调整的进出口关税税率编制而成。根据对外贸易形势的需要，2017年1月1日起，我国将继续按照加入世界贸易组织的关税减让承诺，根据海关监管的需要，2017年进出口货物商品编码进行了大范围的调整，因此本《税则》内涉及的“税则号列”内容也相应进行了较大的调整。

为配合海关总署出台的进出口商品申报最新规定，2017版《税则》内“进出口商品规范申报目录”附件（以下简称“申报说明”）内容也相应作出了最新调整，为企业填制报关单、加工手册等报关单证提供了规范依据。“进出口商品规范申报目录”对不同商品设置了特定的申报要素内容。报关单中的“商品名称、规格型号”栏应当按照“进出口商品规范申报目录”中相应商品所列申报要素各项内容填写。

为便于使用本书，现将《中英文税则》说明如下：

第一部分为《进口关税税则》：

第1列为“税则号列”，其8位数与国务院关税税则委员会所调整编制的税目税率数据完全一致，并在此基础上增加了海关申报所需的10位数编码。税则号列未增列9位，10位时，请自动用“00”补齐10位；

第2列为“货品的中文名称”；

第3列为“最惠国税率”，适用原产于世贸组织成员或与我国签有互惠双边贸易协定的国家或地区进口的货物（如有对应的进口暂定税率，则此列列示进口暂定税率）；

第4列为“普通税率”适用原产于除适用最惠国税率、协定税率、特惠税率以外国家或地区进口的货物；

第5列为“增值税率”，栏目空白时为免征，其他分为13%和17%两种；

第6列为“出口退税”，栏内数字表示相应退税税率；

第7列为“计量单位”，为海关统计使用的法定计量单位；

第8列为“监管条件”，相应的代码表示在一般贸易进口或出口时应向海关提交的监管证件代码（监管证件代码表在本书P821页）；

第9列为“货品的英文名称”。

随后加列了从量税和复合税税率表、进口商品协定税率表、进口商品关税配额税率表、非全税目信息技术产品税率表、进口商品消费税税率表、特惠税目税率表等。

第二部分为《出口关税税则》。

第三部分为“报关自动化系统常用代码表及说明”。

第四部分为“进出口关税税款计算方法”。

第五部分为“进出口商品规范申报目录”。

由于作者水平的限制和时间仓促，本书不足之处在所难免，恳请社会各界和广大读者批评指正。其中不准确和不全面之处敬请以发布的规范性文件为准！

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# Editor's Note

Aiming at assisting Customs and other governing bodies, enterprises participating import and export, Customs brokers, other trading partners and persons to query up-to-date tariff rates, other rates related to import and Custom supervision conditions, translate English commodity names in trade documents into standard Chinese names and go through declaring procedures to Customs, this Press compiles this Customs Import and Export Tariff of the People´s Republic of China (Chinese-English Version , referred to as Chinese-English Tariff later)

2017 Tariff Regulations are compiled according to the latest adjustments of Import and Export Tariff rate made by StateCouncil Tariff Regulation Committee. according to the demand of foreign trade circumstances, from Jan. lst in 2017, China will continue to carry on its commitment of tariff concession as a member of WTO. After the adjustment, according to the demand of Customs supervision, an extesive adjustment will have been made to decade Coding of HS of Customs Import and Export Good. Therefore, 2017 Tariff Regulations will make readjustment to the decade Coding of HS.

To go with the newly issued regulations by Custom of P. R. C. on the import and export goods, the accessories Instruction on Import and Export Commodities Standard content (hereafter referred to as Declaration Instruction), of 2017 Tariff Regulation will make latest adjustments in accordance. Providing standards for enterprises to prepare customs declaration documents. Declaration Instruction sets key declaration factors for different commodities. The columns as to the description of goods and specification of goods should be filled in according to the dey factors listed in Declaration Statement.

In order to acquaint enterprises with what inspection and quarantion are necessary for import and export commodities when they declare them, this book adds "legal inspection codes", i. e. "legal inspection and quarantine class codes" to represent different commodity inspection and quarantine names by different codes so that enterprises can learn about classes of legal inspection of import and export commoditics and handle inspection and quarantine business rapidly and clear the Customs quickly.

For ease of using this bood, the Chinese-English Tariff is explained as follow:

The first part is about "Import Tariff Regulations":

Column 1 is Serial Number, the eight digits of which are in accordance with the data of tax items and rates adjusted and compiled by the State Council of Finance Tariff Regulation committee, onto which the code of ten digits required in customs declaration is added;

Column 2 is Commodity Chinese name;

Column 3 is Most-Favored-Nation rate, applicable to the goods originally produced in the members of WTO or in countries and regions that have bilateral trade agreement with China (If there is provisional duty rates of import, this column shown provision duty rates of import).

Column4 is average rate, The general tariff rates shall apply to the import goods with undetermind origins and originating in the countries and regions that are ont applicable to the MFN tariff rate, agreement tariff rates, or special preferential tariff rates.

Column 5 is VAT Rate, it will be exempted when this column is empty, and in other conditions the VAT rate is either 13% or 17%;

Column 6 is Export Drawback Rate, the numbers is this Column represents export drawback rates. the number is this Column represents export drawback rates.

Column 7 is Measurement Unit which is the official measurement units applied by Customs;

Column 8 is Supervision Conditions, respective codes represent the licenses or other documents that should be submitted to Customs at import or export in general trade pattern. For specific names, please refer to List of License names and their codes attached in this bood.

Column 9 is Commodity English name.

In the following ranks, table of Interim Duty rate on Agreemene, tables of specific duty and compound duty , table of duty quota and rate on imported and exported goods, table of excise on imported goods, table of Special Preferential Duty Rate, table of duty Items and Duty Rates for Tainwan Fruits and vegetables in zero-Tariff Measure

The second part is about "Export Tariff Regulations":

The third part is about "Code list to Supporting Documents Subject to Customs":

The fourth Part is about "Calculation Methods for Import and Export Tax":

The fifth part is about "Norm Declares Explanation for the Customs Import and Export Goods":

Due to limits of time and the knowledge of the author, some weaknesses in this book should be inevitable. Here I am open to readers´ corrections and comments with great sincerity. If there is any inaccuracy and inadequacy, the official documents prevail.

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Please log on to www. i-tong. cn. for more detailed and complete version of laws and regulations with both Chinese and English translation Facilities used for medical treatment, surgery, dentistry or veterinary

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# 1

# 中华人民共和国海关进口税则

（2017 年 1 月 1 日起实施）

# Customs Import Tariff of the People's Republic of China

（Enforced from January 1, 2017）

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| 第九十章 | 光学、照相、电影、计量、检验、医疗或外科用仪器及设备、精密仪器及设备;上述物品的零件、附件 …… (690) | Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof …… (690) |
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第二十二类　特殊交易品及未分类商品

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# 归类总规则

货品在本税则目录上的归类,应遵循以下原则:

**规则一** 类、章及分章的标题,仅为查找方便而设;具有法律效力的归类,应按税目条文和有关类注或章注确定,如税目、类注或章注无其他规定,按以下规则确定。

**规则二** (一)税目所列货品,应视为包括该项货品的不完整品或未制成品,只要在进口或出口时该项不完整品或未制成品具有完整品或制成品的基本特征;还应视为包括该项货品的完整品或制成品(或按本款可作为完整品或制成品归类的货品)在进口或出口时的未组装件或拆散件。

(二)税目中所列材料或物质,应视为包括该种材料或物质与其他材料或物质混合或组合的物品。税目所列某种材料或物质构成的货品,应视为包括全部或部分由该种材料或物质构成的货品。由一种以上材料或物质构成的货品,应按规则三归类。

**规则三** 当货品按规则二(二)或由于其他原因看起来可归入两个或两个以上税目时,应按以下规则归类:

(一)列名比较具体的税目,优先于列名一般的税目。但是,如果两个或两个以上税目都仅述及混合或组合货品所含的某部分材料或物质,或零售的成套货品中的某些货品,即使其中某个税目对该货品描述得更为全面、详细,这些货品在有关税目的列名应视为同样具体。

(二)混合物、不同材料构成或不同部件组成的组合物以及零售的成套货品,如果不能按照规则三(一)归类时,在本款可适用的条件下,应按构成货品基本特征的材料或部件归类。

(三)货品不能按照规则三(一)或(二)归类时,应按号列顺序归入其可归入的最末一个税目。

# GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

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

1. The titles of Sections, Chapters and sub-Chapters are provided for easeof reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes andprovided such headings or Notes do not otherwise require, according to the following provisions.

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken toinclude a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material orsubstance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting ofmore than one material or substance shall be according to the principles of Rule3.

3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall beeffected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or moreheadings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to thosegoods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to Rule 3 (a), shall be classified as they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

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

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**规则四**　根据上述规则无法归类的货品，应归入与其最相类似的货品的税目。

**规则五**　除上述规则外，本规则适用于下列货品的归类：

（一）制成特殊形状，适用于盛装某个或某套物品并适合长期使用的照相机套、乐器盒、枪套、绘图仪器盒、项链盒及类似容器，如果与所装物品同时进口或出口，并通常与所装物品一同出售的，应与所装物品一并归类。但本款不适用于本身构成整个货品基本特征的容器。

（二）除规则五（一）规定的以外，与所装货品同时进口或出口的包装材料或包装容器，如果通常是用来包装这类货品的，应与所装货品一并归类。但明显可重复使用的包装材料和包装容器可不受本款限制。

**规则六**　货品在某一税目项下各子目的法定归类，应按子目条文或有关的子目注释以及以上各条规则来确定，但子目的比较只能在同一数级上进行。除本税则目录条文另有规定的以外，有关的类注、章注也适用于本规则。

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing Rules, the following Rules shall applyin respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with sucharticles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

(b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings of aheading shall be determined according to the terms of those subheadings and anyrelated Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

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# 第一类
# 活动物;动物产品

注释:

一、本类所称的各属种动物,除条文另有规定的以外,均包括其幼仔在内。

二、除条文另有规定的以外,本协调制度所称干的产品,均包括经脱水、蒸发或冷冻干燥的产品。

# SECTION Ⅰ
# LIVE ANIMALS;ANIMAL PRODUCTS

Notes:

1. Any reference in this Section to a particular genus or species of ananimal, except where the context otherwise requires, includes a reference to theyoung of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have beendehydrated, evaporated or freeze-dried.

## 第一章
## 活 动 物

注释:

本章包括所有活动物,但下列各项除外:

一、税目 03.01、03.06、03.07 或 03.08 的鱼、甲壳动物、软体动物及其他水生无脊椎动物;

二、税目 30.02 的培养微生物及其他产品;

三、税目 95.08 的动物。

## Chapter 1
## Live animals

Notes:

This Chapter covers all live animals except:

1. Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01,03.06,03.07 or 03.08
2. Cultures of micro-organisms and other products of heading No. 30.02;
3. Animals of heading No. 95.08.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **01.01** | **马、驴、骡:** | | | | | | | **Live horses,asses,mules and hinnies:** |
| | -马: | | | | | | | -Horses: |
| 0101.2100 | --改良种用 | 0 | 0 | 13 | | 千克/头 | | --Pure-bred breeding |
| 0101.2100 10 | 改良种用的濒危野马 | 0 | 0 | 13 | | 千克/头 | ABEF | Endangered wild horses,pure-bred breeding |
| 0101.2100 90 | 其他改良种用马 | 0 | 0 | 13 | 5 | 千克/头 | AB | Other horses,pure-bred breeding |
| 0101.2900 | --其他 | 10 | 30 | 13 | | 千克/头 | | --Other |
| 0101.2900 10 | 非改良种用濒危野马 | 10 | 30 | 13 | | 千克/头 | ABEF | Endangered wild horses,not for breeding |
| 0101.2900 90 | 非改良种用其他马 | 10 | 30 | 13 | 5 | 千克/头 | AB | Other horses,not for breeding |
| | -驴: | | | | | | | -Asses: |
| 0101.3010 | ---改良种用 | 0 | 0 | 13 | | 千克/头 | | ---Pure-bred breeding |
| 0101.3010 10 | 改良种用的濒危野驴 | 0 | 0 | 13 | | 千克/头 | ABEF | Endangered wild asses,pure-bred breeding |
| 0101.3010 90 | 改良种用的其他驴 | 0 | 0 | 13 | 5 | 千克/头 | AB | Other asses,pure-bred breeding |
| 0101.3090 | ---其他 | 10 | 30 | 13 | | 千克/头 | | ---Other |
| 0101.3090 10 | 非改良种用濒危野驴 | 10 | 30 | 13 | | 千克/头 | ABEF | Endangered wild asses,not for breeding |
| 0101.3090 90 | 非改良种用其他驴 | 10 | 30 | 13 | 5 | 千克/头 | AB | Other asses,not for breeding |
| 0101.9000 | -其他 | 10 | 30 | 13 | 5 | 千克/头 | AB | -Other |
| **01.02** | **牛:** | | | | | | | **Live bovine animals:** |
| | -家牛: | | | | | | | -Cattle: |
| 0102.2100 | --改良种用 | 0 | 0 | 13 | 5 | 千克/头 | AB | --Pure-bred breeding |
| 0102.2900 | --其他 | 10 | 30 | 13 | 5 | 千克/头 | 4xAB | --Other |
| | -水牛: | | | | | | | -Buffalo: |
| 0102.3100 | --改良种用 | 0 | 0 | 13 | | 千克/头 | | --Pure-bred breeding |
| 0102.3100 10 | 改良种用濒危水牛 | 0 | 0 | 13 | | 千克/头 | ABEF | Endangered buffalo,pure-bred breeding |
| 0102.3100 90 | 改良种用其他水牛 | 0 | 0 | 13 | 5 | 千克/头 | AB | Other buffalo,prue-bred breeding |
| 0102.3900 | --其他 | 10 | 30 | 13 | | 千克/头 | | --Other |
| 0102.3900 10 | 非改良种用濒危水牛 | 10 | 30 | 13 | | 千克/头 | 4ABEFx | Endangered buffalo,not for breeding |
| 0102.3900 90 | 非改良种用其他水牛 | 10 | 30 | 13 | 5 | 千克/头 | 4ABx | Other buffalo,not for breeding |
| | -其他: | | | | | | | -Other: |
| 0102.9010 | ---改良种用 | 0 | 0 | 13 | | 千克/头 | | ---Pure-bred breeding |
| 0102.9010 10 | 改良种用濒危野牛 | 0 | 0 | 13 | | 千克/头 | ABEF | Endangered wild bovine,pure-bred breeding |
| 0102.9010 90 | 其他改良种用牛 | 0 | 0 | 13 | 5 | 千克/头 | AB | Other bovine pure-bred breeding |
| 0102.9090 | ---其他 | 10 | 30 | 13 | | 千克/头 | | ---Other |
| 0102.9090 10 | 非改良种用濒危野牛 | 10 | 30 | 13 | | 千克/头 | 4ABEFx | Endangered wild bovine,not for breeding |
| 0102.9090 90 | 非改良种用其他牛 | 10 | 30 | 13 | 5 | 千克/头 | 4ABx | Other bovine not for breeding |
| **01.03** | **猪:** | | | | | | | **Live swine:** |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0103.1000 | -改良种用 | 0 | 0 | 13 | 5 | 千克/头 | | -Pure-bred breeding |
| 0103.1000 10 | 改良种用的鹿豚、姬猪 | 0 | 0 | 13 | 5 | 千克/头 | AFEB | Pig-deer (*Babyrousa*), pygmy pig (*Porcula*), pure-bred breeding |
| 0103.1000 90 | 其他改良种用的猪 | 0 | 0 | 13 | 5 | 千克/头 | AB | Other swine, pure-bred breeding |
| | -其他： | | | | | | | -Other: |
| | --重量在50千克以下： | | | | | | | --Weighing less than 50kg: |
| 0103.9110 | ---重量在10千克以下 | 10 | 50 | 13 | 5 | 千克/头 | | ---Weighing less than 10kg |
| 0103.9110 10 | 重量在10千克以下的其他野猪(改良种用的除外) | 10 | 50 | 13 | 5 | 千克/头 | 4xABFE | Other wild swine, weighing<10kg (other than pure-bred breeding) |
| 0103.9110 90 | 重量在10千克以下的其他猪(改良种用的除外) | 10 | 50 | 13 | 5 | 千克/头 | 4xAB | Other swine, weighing<10kg (other than pure-bred breeding) |
| 0103.9120 | ---重量在10千克及以上,但在50千克以下 | 10 | 50 | 13 | 5 | 千克/头 | | ---Weighing 10kg or more, but less than 50kg |
| 0103.9120 10 | 10千克≤重量<50千克的其他野猪(改良种用的除外) | 10 | 50 | 13 | 5 | 千克/头 | 4xABFE | Other wild swine, 10kg≤weighing<50kg (other than pure-bred breeding) |
| 0103.9120 90 | 10千克≤重量<50千克的其他猪(改良种用的除外) | 10 | 50 | 13 | 5 | 千克/头 | 4xAB | Other swine, 10kg ≤ weighing < 50kg (other than pure-bred breeding) |
| 0103.9200 | --重量在50千克及以上 | 10 | 50 | 13 | 5 | 千克/头 | | --Weighing 50kg or more |
| 0103.9200 10 | 重量在50千克及以上的其他野猪(改良种用的除外) | 10 | 50 | 13 | 5 | 千克/头 | 4xABFE | Other wild swine, weighing≥50kg (other than pure-bred breeding) |
| 0103.9200 90 | 重量在50千克及以上的其他猪(改良种用的除外) | 10 | 50 | 13 | 5 | 千克/头 | 4xAB | Other swine, weighing≥50kg (other than pure-bred breeding) |
| **01.04** | **绵羊、山羊：** | | | | | | | **Live sheep and goats:** |
| | -绵羊： | | | | | | | -Sheep: |
| 0104.1010 | ---改良种用 | 0 | 0 | 13 | 5 | 千克/头 | AB | ---Pure-bred breeding |
| 0104.1090 | ---其他 | 10 | 50 | 13 | 5 | 千克/头 | AB | ---Other |
| | -山羊： | | | | | | | -Goats: |
| 0104.2010 | ---改良种用 | 0 | 0 | 13 | 5 | 千克/头 | AB | ---Pure-bred breeding |
| 0104.2090 | ---其他 | 10 | 50 | 13 | 5 | 千克/头 | AB | ---Other |
| **01.05** | **家禽,即鸡、鸭、鹅、火鸡及珍珠鸡：** | | | | | | | **Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls:** |
| | -重量不超过185克： | | | | | | | -Weighing not more than 185g: |
| | --鸡： | | | | | | | --Fowls of the species *Gallus domesticus*: |
| 0105.1110 | ---改良种用 | 0 | 0 | 13 | 5 | 千克/只 | AB | ---Pure-bred breeding |
| 0105.1190 | ---其他 | 10 | 50 | 13 | 5 | 千克/只 | AB | ---Other |
| | --火鸡： | | | | | | | --Turkeys: |
| 0105.1210 | ---改良种用 | 0 | 0 | 13 | 5 | 千克/只 | AB | ---Pure-bred breeding |
| 0105.1290 | ---其他 | 10 | 50 | 13 | 5 | 千克/只 | AB | ---Other |
| | --鸭： | | | | | | | --Ducks: |
| 0105.1310 | ---改良种用 | 0 | 0 | 13 | 5 | 千克/只 | AB | ---Pure-bred breeding |
| 0105.1390 | ---其他 | 10 | 50 | 13 | 5 | 千克/只 | AB | ---Other |
| | --鹅： | | | | | | | --Geese: |
| 0105.1410 | ---改良种用 | 0 | 0 | 13 | 5 | 千克/只 | AB | ---Pure-bred breeding |
| 0105.1490 | ---其他 | 10 | 50 | 13 | 5 | 千克/只 | AB | ---Other |
| | --珍珠鸡： | | | | | | | --Guinea fowls: |
| 0105.1510 | ---改良种用 | 0 | 0 | 13 | 5 | 千克/只 | AB | ---Pure-bred breeding |
| 0105.1590 | ---其他 | 10 | 50 | 13 | 5 | 千克/只 | AB | ---Other |

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|---|---|---|---|---|---|---|---|---|
| | -其他： | | | | | | | -Other： |
| | --鸡： | | | | | | | --Fowls of the species *Gallus domesticus*： |
| 0105.9410 | ---改良种用 | 0 | 0 | 13 | 5 | 千克/只 | 4xAB | ---Pure-bred breeding |
| 0105.9490 | ---其他 | 10 | 50 | 13 | 5 | 千克/只 | 4xAB | ---Other |
| | --其他： | | | | | | | --Other： |
| 0105.9910 | ---改良种用 | 0 | 0 | 13 | 5 | 千克/只 | AB | ---Pure-bred breeding |
| | ---其他： | | | | | | | ---Other： |
| 0105.9991 | ----鸭 | 10 | 50 | 13 | 5 | 千克/只 | AB | ----Ducks |
| 0105.9992 | ----鹅 | 10 | 50 | 13 | 5 | 千克/只 | AB | ----Geese |
| 0105.9993 | ----珍珠鸡 | 10 | 50 | 13 | 5 | 千克/只 | 4xAB | ----Guinea fowls |
| 0105.9994 | ----火鸡 | 10 | 50 | 13 | 5 | 千克/只 | AB | ----Turkeys |
| **01.06** | **其他活动物：** | | | | | | | **Other live animals：** |
| | -哺乳动物： | | | | | | | -Mammals： |
| | --灵长目： | | | | | | | --Primates： |
| 0106.1110 | ---改良种用 | 0 | 0 | 13 | 5 | 千克/只 | AFEB | ---pure-bred breeding |
| 0106.1190 | ---其他 | 10 | 50 | 13 | 5 | 千克/只 | AFEB | ---Other |
| | --鲸、海豚及鼠海豚(鲸目哺乳动物)；海牛及儒艮(海牛目哺乳动物)；海豹、海狮及海象(鳍足亚目哺乳动物)： | | | | | | | --Whales, dolphins and porpoises(mammals of the order Cetacea)；manatees and dugongs(mammals of the order Sirenia)；seal、sea lion and walrus(Pinnipedia mammal)： |
| | ---鲸、海豚及鼠海豚(鲸目哺乳动物)；海牛及儒艮(海牛目哺乳动物)： | | | | | | | ---Whales, dolphins and porpoises(mammals of the order Cetacea)；manatees and dugongs(mammals of the order Sirenia)： |
| 0106.1211[暂] | ----改良种用 | 0 | 50 | 13 | 5 | 千克/只 | ABEF | ----Pure-bred breeding |
| 0106.1219 | ----其他 | 10 | 50 | 13 | 5 | 千克/只 | ABEF | ----Other |
| | ---海豹、海狮及海象(鳍足亚目哺乳动物)： | | | | | | | ---Seal、sea lion and walrus(mammals of the suborder Pinnipedia)： |
| 0106.1221 | ----改良种用 | 0 | 0 | 13 | 5 | 千克/只 | ABEF | ----Pure-bred breeding |
| 0106.1229 | ----其他 | 10 | 50 | 13 | 5 | 千克/只 | ABEF | ----Other |
| | --骆驼及其他骆驼科动物： | | | | | | | --Camel and other camelids(camelidae)： |
| 0106.1310 | ---改良种用 | 0 | 0 | 13 | | 千克/只 | | ---Pure-bred breeding |
| 0106.1310 10 | 改良种用濒危骆驼及其他濒危骆驼科动物(包括人工驯养、繁殖的) | 0 | 0 | 13 | | 千克/只 | ABFE | Endangered camel and other endangered camel familia animals, pure-bred breeding(including domesticated and artificially bred) |
| 0106.1310 90 | 其他改良种用骆驼及其他骆驼科动物 | 0 | 0 | 13 | 5 | 千克/只 | AB | Other camel and other camel familia animals, pure-bred brdding |
| 0106.1390 | ---其他 | 10 | 50 | 13 | | 千克/只 | | ---Other |
| 0106.1390 10 | 其他濒危骆驼及其他濒危骆驼科动物(包括人工驯养、繁殖的) | 10 | 50 | 13 | | 千克/只 | AFEB | Endangered camel and other endangered camel familia animals(including domesticated and artificially bred) |
| 0106.1390 90 | 其他骆驼及其他骆驼科动物 | 10 | 50 | 13 | 5 | 千克/只 | AB | Other camel and other camel familia animals |
| | --家兔及野兔： | | | | | | | --Rabbits and hares： |
| 0106.1410 | ---改良种用 | 0 | 0 | 13 | | 千克/只 | | ---Pure-bred breeding |
| 0106.1410 10 | 改良种用濒危野兔(包括人工驯养、繁殖的) | 0 | 0 | 13 | | 千克/只 | ABEF | Endangered hares, pure-bred breeding(including donesticatd and artificiauy bred) |
| 0106.1410 90 | 改良种用家兔及其他改良种用野兔 | 0 | 0 | 13 | 5 | 千克/只 | AB | Rabbits and Other hares, pure-bred breeding |
| 0106.1490 | ---其他 | 10 | 50 | 13 | | 千克/只 | | ---Other |
| 0106.1490 10 | 其他濒危野兔(包括人工驯养、繁殖的) | 10 | 50 | 13 | | 千克/只 | ABEF | Other endangered hares(including domes ticatedandan tificiauy bred) |

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|---|---|---|---|---|---|---|---|---|
| 0106.1490 90 | 其他家兔及野兔 | 10 | 50 | 13 | 5 | 千克/只 | AB | Other rabbits and hares |
| | --其他： | | | | | | | --Other： |
| 0106.1910 | ---改良种用 | 0 | 0 | 13 | | 千克/只 | | ---Pure-bred breeding |
| 0106.1910 10 | 其他改良种用濒危哺乳动物(包括人工驯养、繁殖的) | 0 | 0 | 13 | | 千克/只 | ABFE | Other endangered mammals, pure-bred breeding(including domesticated and artificially bred) |
| 0106.1910 90 | 其他改良种用哺乳动物 | 0 | 0 | 13 | 5 | 千克/只 | AB | Other mammals, pure-bred breeding |
| 0106.1990 | ---其他 | 10 | 50 | 13 | | 千克/只 | | ---Other |
| 0106.1990 10 | 其他濒危哺乳动物(包括人工驯养、繁殖的) | 10 | 50 | 13 | | 千克/只 | AFEB | Other endangered mammals, including domesticated and artificially bred |
| 0106.1990 90 | 其他哺乳动物 | 10 | 50 | 13 | 5 | 千克/只 | AB | Other mammals |
| | -爬行动物(包括蛇及龟鳖)： | | | | | | | -Reptiles(including snakes and turtles)： |
| | ---改良种用： | | | | | | | ---Pure-bred breeding： |
| 0106.2011 | ----鳄鱼苗 | 0 | 0 | 13 | 5 | 千克/只 | AFEB | ----Crocodiles for cultivation |
| 0106.2019 | ----其他 | 0 | 0 | 13 | 5 | 千克/只 | FEAB | ----Other |
| 0106.2020 | ---食用 | 10 | 50 | 13 | 5 | 千克/只 | | ---For human consumption |
| 0106.2020 10 | 食用蛇(包括人工驯养、繁殖的) | 10 | 50 | 13 | 5 | 千克/只 | AFEB | Snakes, for human consumption(including domesticated and artificially bred) |
| 0106.2020 21 | 食用濒危龟鳖(包括人工驯养、繁殖的) | 10 | 50 | 13 | | 千克/只 | ABFE | Endangered turtle (including domestication and artificial breeding) |
| 0106.2020 29 | 其他食用龟鳖(包括人工驯养、繁殖的) | 10 | 50 | 13 | 5 | 千克/只 | AB | Other eating a turtle (including domestication and artificial breeding) |
| 0106.2020 90 | 其他食用爬行动物(包括人工驯养、繁殖的) | 10 | 50 | 13 | 5 | 千克/只 | FEAB | Other reptiles, for human consumption(including domesticated and artificially bred) |
| 0106.2090 | ---其他 | 10 | 50 | 13 | 5 | 千克/只 | FEAB | ---Other |
| | -鸟： | | | | | | | -Birds： |
| | --猛禽： | | | | | | | --Birds of prey： |
| 0106.3110 | ---改良种用 | 0 | 0 | 13 | 5 | 千克/只 | AFEB | ---Pure-bred breeding |
| 0106.3190 | ---其他 | 10 | 50 | 13 | 5 | 千克/只 | ABFE | ---Other |
| | --鹦形目(包括普通鹦鹉、长尾鹦鹉、金刚鹦鹉及美冠鹦鹉)： | | | | | | | --Psittaciformes (including parrots, parakeets, macaws and cockatoos)： |
| 0106.3210 | ---改良种用 | 0 | 0 | 13 | 5 | 千克/只 | | ---Pure-bred breeding |
| 0106.3210 10 | 改良种用虎皮鹦鹉 | 0 | 0 | 13 | 5 | 千克/只 | AB | Budgerigar, pure-bred breeding |
| 0106.3210 20 | 改良种用鸡尾鹦鹉 | 0 | 0 | 13 | 5 | 千克/只 | AB | Cockatiel (*Nymphicus hollandicus*), pure-bred breeding |
| 0106.3210 90 | 改良种用其他鹦形目的鸟(包括人工驯养、繁殖的) | 0 | 0 | 13 | 5 | 千克/只 | ABFE | Other birds of psittaciformes, pure-bred breeding(including domesticated and artificially bred) |
| 0106.3290 | ---其他 | 10 | 50 | 13 | 5 | 千克/只 | | ---Other |
| 0106.3290 10 | 非改良种用虎皮鹦鹉 | 10 | 50 | 13 | 5 | 千克/只 | AB | Budgerigar, other than pure-bred breeding |
| 0106.3290 20 | 非改良种用鸡尾鹦鹉 | 10 | 50 | 13 | 5 | 千克/只 | AB | Cockatiel (*Nymphicus hollandicus*), other than pure-bred breeding |
| 0106.3290 90 | 非改良种用其他鹦形目的鸟(包括人工驯养、繁殖的) | 10 | 50 | 13 | 5 | 千克/只 | ABFE | Other birds of psittaciformes (including domesticated and artificially bred) other than pure-bred breeding |
| | --鸵鸟;鸸鹋： | | | | | | | --Ostriches;emus： |
| 0106.3310 | ---改良种用 | 0 | 0 | 13 | | 千克/只 | | ---Pure-bred breeding |
| 0106.3310 10 | 改良种用濒危鸵鸟(包括人工驯养、繁殖的) | 0 | 0 | 13 | | 千克/只 | ABFE | Endangered ostriches, pure-bred breeding (including domesticated and artificially bred) |
| 0106.3310 90 | 其他改良种用鸵鸟和改良种用鸸鹋 | 0 | 0 | 13 | 5 | 千克/只 | AB | Other ostriches and emus, pure-bred breeding |
| 0106.3390 | ---其他 | 10 | 50 | 13 | | 千克/只 | | ---Other |
| 0106.3390 10 | 其他濒危鸵鸟(包括人工驯养、繁殖的) | 10 | 50 | 13 | | 千克/只 | ABFE | Other endangered ostriches (including domesticated and artificially bred) |

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|---|---|---|---|---|---|---|---|---|
| 0106.3390 90 | 其他鸵鸟、鸸鹋 | 10 | 50 | 13 | 5 | 千克/只 | AB | Other ostriches and emus |
| | --其他： | | | | | | | --Other: |
| 0106.3910 | ---改良种用 | 0 | 0 | 13 | | 千克/只 | | ---Pure-bred breeding |
| 0106.3910 10 | 其他濒危改良种用的鸟(包括人工驯养、繁殖的) | 0 | 0 | 13 | | 千克/只 | ABFE | Other endangered birds, pure-bred breeding (including domesticated and artificially bred) |
| 0106.3910 90 | 其他改良种用的鸟 | 0 | 0 | 13 | 5 | 千克/只 | AB | Other birds, pure-bred breeding |
| | ---食用： | | | | | | | ---For human consumption: |
| 0106.3921 | ----乳鸽 | 10 | 50 | 13 | 5 | 千克/只 | AB | ----Squabs |
| 0106.3923 | ----野鸭 | 10 | 50 | 13 | 5 | 千克/只 | FEAB | ----Teals |
| 0106.3929 | ----其他 | 10 | 50 | 13 | | 千克/只 | | ----Other |
| 0106.3929 10 | 其他食用濒危鸟(包括人工驯养、繁殖的) | 10 | 50 | 13 | | 千克/只 | ABFE | Other endangered birds, for human consumption (including domesticated and artificially bred) |
| 0106.3929 90 | 其他食用鸟 | 10 | 50 | 13 | 5 | 千克/只 | AB | Other birds for human consumption |
| 0106.3990 | ---其他 | 10 | 50 | 13 | | 千克/只 | | ---Other |
| 0106.3990 10 | 其他濒危鸟(包括人工驯养、繁殖的) | 10 | 50 | 13 | | 千克/只 | ABFE | Other endangered bird, including domesticated and artificially bred |
| 0106.3990 90 | 其他鸟 | 10 | 50 | 13 | 5 | 千克/只 | AB | Other birds |
| | -昆虫： | | | | | | | -Insects: |
| | --蜂： | | | | | | | --Bees: |
| 0106.4110 | ---改良种用 | 0 | 0 | 13 | 5 | 千克/只 | AB | ---Pure-bred breeding |
| 0106.4190 | ---其他 | | 50 | 13 | 5 | 千克/只 | | ---Other |
| 0106.4190 01 | 赤眼蜂 | 10 | 50 | 13 | 5 | 千克/只 | ABS | Trichogramma |
| 0106.4190 90 | 其他蜂 | 10 | 50 | 13 | 5 | 千克/只 | AB | Other bees |
| | --其他： | | | | | | | --Other: |
| 0106.4910 | ---改良种用 | 0 | 0 | 13 | | 千克/只 | | ---Pure-bred breeding |
| 0106.4910 10 | 其他改良种用濒危昆虫(包括人工驯养、繁殖的) | 0 | 0 | 13 | | 千克/只 | ABFE | Other endangered insects, pure-bred breeding (including domesticated and artificially bred) |
| 0106.4910 90 | 其他改良种用非濒危昆虫 | 0 | 0 | 13 | 5 | 千克/只 | AB | Other insects, pure-bred breeding |
| 0106.4990 | ---其他 | | 50 | 13 | | 千克/只 | | ---Other |
| 0106.4990 01 | 捕食螨 | 10 | 50 | 13 | 5 | 千克/只 | ABS | Predatory mites |
| 0106.4990 10 | 其他濒危昆虫(包括人工驯养、繁殖的) | 10 | 50 | 13 | | 千克/只 | ABFE | Other endangered insects (including domesticated and artificially bred) |
| 0106.4990 90 | 其他非濒危昆虫 | 10 | 50 | 13 | 5 | 千克/只 | AB | Other insects |
| | -其他： | | | | | | | -Other: |
| | ---改良种用： | | | | | | | ---Pure-bred breeding: |
| 0106.9011 | ----蛙苗 | 0 | 0 | 13 | | 千克/只 | | ----Tadpole and young frogs |
| 0106.9011 10 | 改良种用濒危蛙苗 | 0 | 0 | 13 | | 千克/只 | ABFE | Endangered tadpole and young frogs, pure-bred breeding |
| 0106.9011 90 | 其他改良种用蛙苗 | 0 | 0 | 13 | 5 | 千克/只 | AB | Other tadpole and young frogs, pure-bred breeding |
| 0106.9019 | ----其他 | 0 | 0 | 13 | | 千克/只 | | ----Other |
| 0106.9019 10 | 其他改良种用濒危动物(包括人工驯养、繁殖的) | 0 | 0 | 13 | | 千克/只 | ABFE | Other endangered animals, pure-bred breeding (including domesticated and artificially bred) |
| 0106.9019 90 | 其他改良种用动物 | 0 | 0 | 13 | 5 | 千克/只 | AB | Other animals, pure-bred breeding |
| 0106.9090 | ---其他 | | 50 | 13 | | 千克/只 | | ---Other |
| 0106.9090 10 | 其他濒危动物(包括人工驯养、繁殖的) | 10 | 50 | 13 | | 千克/只 | ABFE | Other endangered animals, purebred breeding (including domesticated and artificially bred) |
| 0106.9090 90 | 其他动物 | 10 | 50 | 13 | 5 | 千克/只 | AB | Other animals |

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## 第二章
## 肉及食用杂碎

## Chapter 2
## Meat and edible meat offal

**注释：**

本章不包括：

一、税目 02.01 至 02.08 或 02.10 的不适合供人食用的产品；

二、动物的肠、膀胱、胃（税目 05.04）或动物血（税目 05.11、30.02）；

三、税目 02.09 所列产品以外的动物脂肪（第十五章）。

**Notes:**

This Chapter does not cover:

1. Products of the kinds described in headings No. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
2. Guts, bladders or stomachs of animals (heading No. 05.04) or animal blood (heading No. 05.11 or 30.02);
3. Animal fat, other than products of heading No. 02.09 (Chapter15).

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **02.01** | **鲜、冷牛肉：** | | | | | | | **Meat of bovine animals, fresh or chilled:** |
| 0201.1000 | -整头及半头 | 20 | 70 | 13 | 5 | 千克 | | -Carcasses and half-carcasses |
| 0201.1000 10 | 整头及半头鲜或冷藏的野牛肉 | 20 | 70 | 13 | 5 | 千克 | 4xABFE | Meat of wild bovine animals, carcasses and half-carcasses, fresh or chilled |
| 0201.1000 90 | 其他整头及半头鲜或冷藏的牛肉 | 20 | 70 | 13 | 5 | 千克 | 4xAB | Other meat of bovine animals, carcasses and half-carcasses, fresh or chilled |
| 0201.2000 | -带骨肉 | 12 | 70 | 13 | 5 | 千克 | | -Other cuts with bone in |
| 0201.2000 10 | 鲜或冷藏的带骨野牛肉 | 12 | 70 | 13 | 5 | 千克 | 47ABEFx | Meat of wild bovine animals, with bone in, fresh or chilled |
| 0201.2000 90 | 其他鲜或冷藏的带骨牛肉 | 12 | 70 | 13 | 5 | 千克 | 47xAB | Other meat of bovine animals, with bone in, fresh or chilled |
| 0201.3000 | -去骨肉 | 12 | 70 | 13 | | 千克 | | -Boneless |
| 0201.3000 10 | 鲜或冷藏的去骨野牛肉 | 12 | 70 | 13 | 5 | 千克 | 47xABFE | Meat of wild bovine animals, boneless, fresh or chilled |
| 0201.3000 90 | 其他鲜或冷藏的去骨牛肉 | 12 | 70 | 13 | 13 | 千克 | 47xAB | Other meat of bovine animals, boneless, fresh or chilled |
| **02.02** | **冻牛肉：** | | | | | | | **Meat of bovine animals, frozen:** |
| 0202.1000 | -整头及半头 | 25 | 70 | 13 | 5 | 千克 | | -Carcasses and half-carcasses |
| 0202.1000 10 | 冻藏的整头及半头野牛肉 | 25 | 70 | 13 | 5 | 千克 | 4xABFE | Meat of wild bovine animals, carcasses and half-carcasses, frozen |
| 0202.1000 90 | 其他冻藏的整头及半头牛肉 | 25 | 70 | 13 | 5 | 千克 | 4xAB | Other meat of bovine animals, carcasses and half-carcasses, frozen |
| 0202.2000 | -带骨肉 | 12 | 70 | 13 | 5 | 千克 | | -Other cuts with bone in |
| 0202.2000 10 | 冻藏的带骨野牛肉 | 12 | 70 | 13 | 5 | 千克 | 47xABFE | Meat of wild bovine animals, with bone in, frozen |
| 0202.2000 90 | 其他冻藏的带骨牛肉 | 12 | 70 | 13 | 5 | 千克 | 47xAB | Other meat of bovine animals, with bone in, frozen |
| 0202.3000 | -去骨肉 | 12 | 70 | 13 | 5 | 千克 | | -Boneless |
| 0202.3000 10 | 冻藏的去骨野牛肉 | 12 | 70 | 13 | 5 | 千克 | 47xABFE | Meat of wild bovine animals, boneless, frozen |
| 0202.3000 90 | 其他冻藏的去骨牛肉 | 12 | 70 | 13 | 13 | 千克 | 47xAB | Other meat of bovine animals, boneless, frozen |
| **02.03** | **鲜、冷、冻猪肉：** | | | | | | | **Meat of swine, fresh, chilled or frozen:** |
| | -鲜或冷的： | | | | | | | -Fresh or chilled: |
| | --整头及半头： | | | | | | | --Carcasses and half-carcasses: |
| 0203.1110 | ---乳猪 | 20 | 70 | 13 | 5 | 千克 | | ---Sucking pig |
| 0203.1110 10 | 鲜或冷藏的整头及半头野乳猪肉 | 20 | 70 | 13 | 5 | 千克 | 4ABEFx | Meat of wild sucking pig, carcasses and half-carcasses, fresh or chilled |
| 0203.1110 90 | 其他鲜或冷藏的整头及半头乳猪肉 | 20 | 70 | 13 | 5 | 千克 | 4ABx | Meat of other sucking pig, carcasses and half-carcasses, fresh or chilled |
| 0203.1190 | ---其他 | 20 | 70 | 13 | 5 | 千克 | | ---Other |
| 0203.1190 10 | 其他鲜或冷藏的整头及半头野猪肉 | 20 | 70 | 13 | 5 | 千克 | 4ABEFx | Other meat of wild swine, carcasses and half-carcasses, fresh or chilled |
| 0203.1190 90 | 其他鲜或冷藏的整头及半头猪肉 | 20 | 70 | 13 | 5 | 千克 | 4ABx | Other meat of swine, carcasses and half-carcasses, fresh or chilled |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0203.1200 | --带骨的前腿、后腿及其肉块 | 20 | 70 | 13 | 5 | 千克 | | --Hams, shoulders and cuts thereof, with bone in |
| 0203.1200 10 | 鲜或冷的带骨野猪前腿、后腿及其肉块 | 20 | 70 | 13 | 5 | 千克 | 47ABEFx | Hams, shoulders and cuts thereof, with bone in, of wild swine, fresh or chilled |
| 0203.1200 90 | 鲜或冷的带骨猪前腿、后腿及其肉块 | 20 | 70 | 13 | 5 | 千克 | 47ABx | Hams, shoulders and cuts thereof, with bone in, of swine, fresh or chilled |
| 0203.1900 | --其他 | 20 | 70 | 13 | 5 | 千克 | | --Other |
| 0203.1900 10 | 其他鲜或冷藏的野猪肉 | 20 | 70 | 13 | 5 | 千克 | 47ABEFx | Other meat of wild swine, fresh or chilled |
| 0203.1900 90 | 其他鲜或冷藏的猪肉 | 20 | 70 | 13 | 5 | 千克 | 47ABx | Other meat of swine, fresh or chilled |
| | -冻的： | | | | | | | -Frozen: |
| | --整头及半头： | | | | | | | --Carcasses and half-carcasses: |
| 0203.2110 | ---乳猪 | 12 | 70 | 13 | 5 | 千克 | | ---Sucking pig |
| 0203.2110 10 | 冻整头及半头野乳猪肉 | 12 | 70 | 13 | 5 | 千克 | 4ABEFx | Meat of wild sucking pig, carcasses and half-carcasses, frozen |
| 0203.2110 90 | 冻整头及半头乳猪肉 | 12 | 70 | 13 | 5 | 千克 | 4ABx | Meat of sucking pig, carcasses and half-carcasses, frozen |
| 0203.2190 | ---其他 | 12 | 70 | 13 | 5 | 千克 | | ---Other |
| 0203.2190 10 | 其他冻整头及半头野猪肉 | 12 | 70 | 13 | 5 | 千克 | 47ABEFx | Other meat of wild swine, carcasses and half-carcasses, frozen |
| 0203.2190 90 | 其他冻整头及半头猪肉 | 12 | 70 | 13 | 5 | 千克 | 47ABx | Other meat of swine, carcasses and half-carcasses, frozen |
| 0203.2200 | --带骨的前腿、后腿及其肉块 | 12 | 70 | 13 | 5 | 千克 | | --Hams, shoulders and cuts thereof, with bone in |
| 0203.2200 10 | 冻带骨野猪前腿、后腿及其肉块 | 12 | 70 | 13 | 5 | 千克 | 47ABEFx | Hams, shoulders and cuts thereof, with bone in, of wild swine, frozen |
| 0203.2200 90 | 冻藏的带骨猪前腿、后腿及其肉块 | 12 | 70 | 13 | 5 | 千克 | 47ABx | Hams, shoulders and cuts thereof, with bone in, of swine, frozen |
| 0203.2900 | --其他 | 12 | 70 | 13 | | 千克 | | --Other |
| 0203.2900 10 | 冻藏野猪其他肉 | 12 | 70 | 13 | 5,13 | 千克 | 47ABEFx | Other meat of wild swine, frozen |
| 0203.2900 90 | 其他冻藏猪肉 | 12 | 70 | 13 | 5,13 | 千克 | 47ABx | Other meat of swine, frozen |
| **02.04** | **鲜、冷、冻绵羊肉或山羊肉：** | | | | | | | **Meat of sheep or goats, fresh, chilled or frozen:** |
| 0204.1000 | -鲜或冷的整头及半头羔羊 | 15 | 70 | 13 | 5 | 千克 | 7AB | -Carcasses and half-carcasses of lamb, fresh or chilled |
| | -其他鲜或冷的绵羊肉： | | | | | | | -Other meat of sheep, fresh or chilled: |
| 0204.2100 | --整头及半头 | 23 | 70 | 13 | 5 | 千克 | 7AB | --Carcasses and half-carcasses |
| 0204.2200 | --带骨肉 | 15 | 70 | 13 | 5 | 千克 | 7AB | --Other cuts with bone in |
| 0204.2300 | --去骨肉 | 15 | 70 | 13 | 5 | 千克 | 7AB | --Boneless |
| 0204.3000 | -冻的整头及半头羔羊 | 15 | 70 | 13 | 5 | 千克 | 7AB | -Carcasses and half-carcasses of lamb, frozen |
| | -其他冻的绵羊肉： | | | | | | | -Other meat of sheep, frozen: |
| 0204.4100 | --整头及半头 | 23 | 70 | 13 | 5 | 千克 | 7AB | --Carcasses and half-carcasses |
| 0204.4200 | --带骨肉 | 12 | 70 | 13 | 5 | 千克 | 7AB | --Other cuts with bone in |
| 0204.4300 | --去骨肉 | 15 | 70 | 13 | 13 | 千克 | 7AB | --Boneless |
| 0204.5000 | -山羊肉 | 20 | 70 | 13 | 13 | 千克 | 7AB | -Meat of goats |
| **02.05** | **鲜、冷、冻马、驴、骡肉：** | | | | | | | **Meat of horses, asses, mules or hinnies, fresh, chilled or frozen:** |
| 0205.0000 | 鲜、冷、冻马、驴、骡肉 | 20 | 70 | 13 | | 千克 | | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen |
| 0205.0000 10 | 鲜、冷或冻的濒危野马、野驴肉 | 20 | 70 | 13 | | 千克 | ABFE | Meat of endangered wild horses and asses, fresh, chilled or frozen |
| 0205.0000 90 | 鲜、冷或冻的马、驴、骡肉 | 20 | 70 | 13 | 5 | 千克 | AB | Other meat of horses, asses, mules or hinnies, fresh, chilled or frozen |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **02.06** | **鲜、冷、冻牛、猪、绵羊、山羊、马、驴、骡的食用杂碎：** | | | | | | | **Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:** |
| 0206.1000 | -鲜、冷牛杂碎 | 12 | 70 | 13 | 5 | 千克 | 4xAB | -Of bovine animals, fresh or chilled |
| | -冻牛杂碎： | | | | | | | -Of bovine animals, frozen: |
| 0206.2100 | --舌 | 12 | 70 | 13 | 5 | 千克 | 47xAB | --Tongues |
| 0206.2200 | --肝 | 12 | 70 | 13 | 5 | 千克 | 47xAB | --Livers |
| 0206.2900 | --其他 | 12 | 70 | 13 | 5 | 千克 | 47xAB | --Other |
| 0206.3000 | -鲜、冷猪杂碎 | 20 | 70 | 13 | 5 | 千克 | 4ABx | -Of swine, fresh or chilled |
| | -冻猪杂碎： | | | | | | | -Of swine, frozen: |
| 0206.4100 | --肝 | 20 | 70 | 13 | 5 | 千克 | 47ABx | --Livers |
| 0206.4900 | --其他 | 12 | 70 | 13 | 5 | 千克 | 47ABx | --Other |
| 0206.8000 | -其他鲜或冷杂碎 | 20 | 70 | 13 | 5 | 千克 | | -Other, fresh or chilled |
| 0206.8000 10 | 鲜或冷的羊杂碎 | 20 | 70 | 13 | 5 | 千克 | AB | Edible offal of sheep or goats, fresh or chilled |
| 0206.8000 90 | 鲜或冷的马、驴、骡杂碎 | 20 | 70 | 13 | 5 | 千克 | AB | Edible offal of horses, asses, mules or hinnies, fresh or chilled |
| 0206.9000 | -其他冻杂碎 | 18 | 70 | 13 | 5 | 千克 | | -Other, frozen |
| 0206.9000 10 | 冻藏的羊杂碎 | 18 | 70 | 13 | 5 | 千克 | 7AB | Edible offal of sheep or goats, frozen |
| 0206.9000 90 | 冻藏的马、驴、骡杂碎 | 18 | 70 | 13 | 5 | 千克 | AB | Edible offal of horses, asses, mules or hinnies, frozen |
| **02.07** | **税目 01.05 所列家禽的鲜、冷、冻肉及食用杂碎：** | | | | | | | **Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen:** |
| | -鸡： | | | | | | | -Of fowls of the species *Gallus domesticus*: |
| 0207.1100 | --整只,鲜或冷的 | 20 | 70 | 13 | 5 | 千克 | 4ABx | --Not cut in pieces, fresh or chilled |
| 0207.1200 | --整只,冻的 | T2 | T2 | 13 | 5 | 千克 | 4x7AB | --Not cut in pieces, frozen |
| | --块及杂碎,鲜或冷的： | | | | | | | --Chicken cuts and offal, fresh or chiued: |
| | ---块： | | | | | | | ---Cuts: |
| 0207.1311 | ----带骨的 | 20 | 70 | 13 | 13 | 千克 | 4xAB | ----With bone |
| 0207.1319 | ----其他 | 20 | 70 | 13 | 13 | 千克 | 4xAB | ----Other |
| | ---杂碎： | | | | | | | ---Offal: |
| 0207.1321 | ----翼(不包括翼尖) | 20 | 70 | 13 | 13 | 千克 | 4xAB | ----Midjoint wing |
| 0207.1329 | ----其他 | 20 | 70 | 13 | 5 | 千克 | AB4x | ----Other |
| | --块及杂碎,冻的： | | | | | | | --Cuts and offal, frozen: |
| | ---块： | | | | | | | ---Cuts: |
| 0207.1411 | ----带骨的 | T2 | T2 | 13 | 13 | 千克 | 7AB4x | ----With bone |
| 0207.1419 | ----其他 | T2 | T2 | 13 | 13 | 千克 | 7AB4x | ----Other |
| | ---杂碎： | | | | | | | ---Offal: |
| 0207.1421 | ----翼(不包括翼尖) | T2 | T2 | 13 | 13 | 千克 | 7AB4x | ----Midjoint wing |
| 0207.1422 | ----鸡爪 | T2 | T2 | 13 | 5 | 千克 | 7AB4x | ----Chicken claw |
| 0207.1429 | ----其他 | T2 | T2 | 13 | 5 | 千克 | 7AB4x | ----Other |
| | -火鸡： | | | | | | | -Of turkeys: |
| 0207.2400 | --整只,鲜或冷的 | 20 | 70 | 13 | 5 | 千克 | AB | --Not cut in pieces, fresh or chilled |
| 0207.2500 | --整只,冻的 | 20 | 70 | 13 | 5 | 千克 | AB | --Not cut in pieces, frozen |
| 0207.2600 | --块及杂碎,鲜或冷的 | 20 | 70 | 13 | 5,13 | 千克 | AB | --Cuts and offal, fresh or chilled |
| 0207.2700 | --块及杂碎,冻的 | 10 | 70 | 13 | 5,13 | 千克 | AB | --Cuts and offal, frozen |
| | -鸭： | | | | | | | -Ducks: |
| 0207.4100 | --整只,鲜或冷的 | 20 | 70 | 13 | 5 | 千克 | AB | --Not cut in pieces, fresh or chilled |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0207.4200 | --整只,冻的 | 20 | 70 | 13 | 5 | 千克 | AB | --Not cut in pieces,frozen |
| 0207.4300 | --肥肝,鲜或冷的 | 20 | 70 | 13 | 5 | 千克 | AB | --Fatty livers(foie gras),fresh chilled |
| 0207.4400 | --其他,鲜或冷的 | 20 | 70 | 13 | 5,13 | 千克 | AB | --Other,fresh or chilled |
| 0207.4500 | --其他,冻的 | 20 | 70 | 13 | 5,13 | 千克 | AB | --Other,frozen |
| | -鹅: | | | | | | | -Geeses: |
| 0207.5100 | --整只,鲜或冷的 | 20 | 70 | 13 | 5 | 千克 | AB | --Not cut in pieces,fresh or chilled |
| 0207.5200 | --整只,冻的 | 20 | 70 | 13 | 5 | 千克 | AB | --Not cut in pieces,frozen |
| 0207.5300 | --肥肝,鲜或冷的 | 20 | 70 | 13 | 5 | 千克 | AB | --Fatty livers(foie gras),fresh or chilled |
| 0207.5400 | --其他,鲜或冷的 | 20 | 70 | 13 | 5,13 | 千克 | AB | --Other,fresh or chilled |
| 0207.5500 | --其他,冻的 | 20 | 70 | 13 | 5,13 | 千克 | AB | --Other,frozen |
| 0207.6000 | -珍珠鸡 | 20 | 70 | 13 | 5,13 | 千克 | AB | -Guinea fowls |
| **02.08** | **其他鲜、冷、冻肉及食用杂碎:** | | | | | | | **Other meat and edible meat offal, fresh, chilled or frozen:** |
| | -家兔或野兔的: | | | | | | | -Of rabbits or hares: |
| 0208.1010 | ---鲜、冷家兔肉,兔头除外 | 20 | 70 | 13 | 5,13 | 千克 | AB | ---Meat of rabbits, fresh or chilled,other than head |
| 0208.1020 | ---冻家兔肉,兔头除外 | 20 | 70 | 13 | 5,13 | 千克 | AB | ---Meat of rabbits, frozen,other than head |
| 0208.1090 | ---其他 | 20 | 70 | 13 | | 千克 | | ---Other |
| 0208.1090 10 | 鲜、冷或冻濒危野兔肉及其食用杂碎(不包括兔头) | 20 | 70 | 13 | | 千克 | ABFE | Meat and offal,of endangered wild hares (other than head), fresh、chilled or frozen |
| 0208.1090 90 | 鲜、冷或冻家兔食用杂碎 | 20 | 70 | 13 | 5 | 千克 | AB | Edible offal of rabbits,fresh、chilled or frozen |
| 0208.3000 | -灵长目的 | 23 | 70 | 13 | 5 | 千克 | ABFE | -Of primates |
| 0208.4000 | -鲸、海豚及鼠海豚(鲸目哺乳动物)的;海牛及儒艮(海牛目哺乳动物)的;海豹、海狮及海象(鳍足亚目哺乳动物)的 | 23 | 70 | 13 | 5 | 千克 | ABEF | -Of whales,dolphins and porpoises(mammals of the order Cetacea);manatees and dugongs(mammals of the order Sirenia);seal、sea lion and walrus(mammals of the suborder Pinnipedia) |
| 0208.5000 | -爬行动物(包括蛇及龟鳖)的 | 23 | 70 | 13 | 5 | 千克 | ABFE | -Of reptiles(including snakes and turtles) |
| 0208.6000 | -骆驼及其他骆驼科动物的 | 23 | 70 | 13 | | 千克 | | -Of camel and other camelids(camelidae): |
| 0208.6000 10 | 鲜、冷或冻的濒危野生骆驼及其他濒危野生骆驼科动物的肉及食用杂碎 | 23 | 70 | 13 | | 千克 | ABFE | Meat and offal of endangered wild camel and other endangered camel familia animals,fresh,chilled or frozen |
| 0208.6000 90 | 其他鲜、冷或冻骆驼及其他骆驼科动物的肉及食用杂碎 | 23 | 70 | 13 | 5 | 千克 | AB | Meat and offal of other camel and other camel familia animals, fresh, chilled or frozen |
| | -其他: | | | | | | | -Other: |
| 0208.9010 | ---乳鸽的 | 20 | 70 | 13 | 5 | 千克 | AB | ---Of squabs |
| 0208.9090 | ---其他 | 23 | 70 | 13 | | 千克 | | ---Other |
| 0208.9090 10 | 其他鲜、冷或冻的濒危野生动物肉 | 23 | 70 | 13 | | 千克 | ABFE | Other meat of endangered wild animals, fresh,chilled or frozen |
| 0208.9090 90 | 其他鲜、冷或冻肉及食用杂碎 | 23 | 70 | 13 | 5 | 千克 | AB | Other meat and edible offal, fresh、chilled or frozen |
| **02.09** | **未炼制或用其他方法提取的不带瘦肉的肥猪肉、猪脂肪及家禽脂肪,鲜、冷、冻、干、熏、盐腌或盐渍的:** | | | | | | | **Pig fat free of lean meat and poultry fat not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:** |
| 0209.1000 | -猪的 | 20 | 70 | 13 | 5 | 千克 | AB | -Of swine |
| 0209.9000 | -其他 | 20 | 70 | 13 | 5 | 千克 | AB | -Other |
| **02.10** | **肉及食用杂碎,干、熏、盐腌或盐渍的;可供食用的肉或杂碎的细粉、粗粉:** | | | | | | | **Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:** |
| | -猪肉: | | | | | | | -Meat of swine: |
| | --带骨的前腿、后腿及其肉块: | | | | | | | --Hams, shoulders and cuts thereof, with bone in: |
| 0210.1110 | ---带骨的腿 | 25 | 80 | 13 | 5 | 千克 | | ---Hams and shoulders, with bone in |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0210.1110 10 | 干、熏、盐制的带骨鹿豚、姬猪腿 | 25 | 80 | 13 | 5 | 千克 | ABFE | Hams and shoulders of pig-deer (*Babyrousa*), pygmy pig (*Porcula*), with bone in, salted, in brine, dried or smoked |
| 0210.1110 90 | 其他干、熏、盐制的带骨猪腿 | 25 | 80 | 13 | 5 | 千克 | AB | Other hams and shoulders of swine, with bone in, salted, in brine, dried or smoked |
| 0210.1190 | ---其他 | 25 | 80 | 13 | 5 | 千克 | | ---Other |
| 0210.1190 10 | 干、熏、盐制的带骨鹿豚、姬猪腿肉块 | 25 | 80 | 13 | 5 | 千克 | ABFE | Cuts of pig-deer (*Babyrousa*), pygmy pig (*Porcula*), with bone in, salted, in brine, dried or smoked |
| 0210.1190 90 | 其他干、熏、盐制的带骨猪腿肉 | 25 | 80 | 13 | 5 | 千克 | AB | Other meat of hams and shoulders, with bone in, salted, in brine, dried or smoked |
| 0210.1200 | --腹肉(五花肉) | 25 | 80 | 13 | 5 | 千克 | | --Bellies (streaky) and cuts thereof |
| 0210.1200 10 | 干、熏、盐制的鹿豚、姬猪腹肉(指五花肉) | 25 | 80 | 13 | 5 | 千克 | ABFE | Bellies (streaky) and cuts thereof, of pig-deer (*Babyrousa*), pygmy pig (*Porcula*), salted, in brine, dried or smoked |
| 0210.1200 90 | 其他干、熏、盐制的猪腹肉(指五花肉) | 25 | 80 | 13 | 5 | 千克 | AB | Other bellies (streaky) and cuts thereof of swine, salted, in brine, dried or smoked |
| 0210.1900 | --其他 | 25 | 80 | 13 | 5 | 千克 | | --Other |
| 0210.1900 10 | 干、熏、盐制的鹿豚、姬猪其他肉 | 25 | 80 | 13 | 5 | 千克 | ABFE | Other meat of pig-deer(*Babyrousa*)、pygmy pig(*porcula*), salted, in brine, dried or smoked |
| 0210.1900 90 | 其他干、熏、盐制的其他猪肉 | 25 | 80 | 13 | 5 | 千克 | AB | Other meat of swine, salted, in brine, dried or smoked |
| 0210.2000 | -牛肉 | 25 | 80 | 13 | | 千克 | | -Meat of bovine animals |
| 0210.2000 10 | 干、熏、盐制的濒危野牛肉 | 25 | 80 | 13 | | 千克 | ABFE | Meat of endangered wild bovine animals, salted, in brine, dried or smoked |
| 0210.2000 90 | 干、熏、盐制的其他牛肉 | 25 | 80 | 13 | 5 | 千克 | AB | Other meat of bovine animals, salted, in brine, dried or smoked |
| | -其他,包括可供食用的肉或杂碎的细粉、粗粉: | | | | | | | -Other, including edible flours and meals of meat and meat offal: |
| 0210.9100 | --灵长目的 | 25 | 80 | 13 | 5 | 千克 | ABFE | --Of primates |
| 0210.9200 | --鲸、海豚及鼠海豚(鲸目哺乳动物)的;海牛及儒艮(海牛目哺乳动物)的;海豹、海狮及海象(鳍足亚目哺乳动物)的 | 25 | 80 | 13 | 5 | 千克 | ABEF | --Of whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seal, sea lion and walrus (mammals of the suborder Pinnipedia) |
| 0210.9300 | --爬行动物(包括蛇及龟鳖)的 | 25 | 80 | 13 | 5 | 千克 | ABFE | --Of reptiles (including snakes and turtles) |
| 0210.9900 | --其他 | 25 | 80 | 13 | | 千克 | | --Other |
| 0210.9900 10 | 干、熏、盐制其他濒危动物肉及杂碎(包括可供食用的肉或杂碎的细粉、粗粉) | 25 | 80 | 13 | | 千克 | ABFE | Meat and edible offal of other endangered wild animals (including edible flours and meals of meat and meat offal), salted, in brine, dried or smoked |
| 0210.9900 90 | 干、熏、盐制的其他肉及食用杂碎(包括可供食用的肉或杂碎的细粉、粗粉) | 25 | 80 | 13 | 5 | 千克 | AB | Other meat and edible offal (including edible flours and meals of meat and meat offal), salted, in brine, dried or smoked |

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# 第三章
# 鱼、甲壳动物,软体动物及其他水生无脊椎动物

# Chapter 3
# Fish and crustaceans, molluscs and other aquatic invertebrates

**注释:**

一、本章不包括:

(一)税目 01.06 的哺乳动物;

(二)税目 01.06 的哺乳动物的肉(税目 02.08 或 02.10);

(三)因品种或鲜度不适合供人食用的死鱼(包括鱼肝鱼卵及鱼精)、死甲壳动物、死软体动物及其他死水生无脊椎动物(第五章);不适合供人食用的鱼、甲壳动物、软体动物、其他水生无脊椎动物的粉、粒(税目 23.01);或

(四)鲟鱼子酱及用鱼卵制成的鲟鱼子酱代用品(税目 16.04)。

二、本章所称"团粒",是指直接挤压或加入少量黏合剂制成的粒状产品。

**Notes:**

1. This Chapter does not cover:

(a) Mammals of heading No. 01.06;

(b) Meat of mammals of heading No. 01.06 (heading No. 02.08 or 02.10);

(c) Fish (including livers, roes thereof and nilt) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 23.01); or

(d) Caviar or caviar substitutes prepared from fish eggs (heading No. 16.04).

2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **03.01** | **活鱼:** | | | | | | | **Live fish:** |
| | -观赏鱼: | | | | | | | -Ornamental fish: |
| 0301.1100 | --淡水鱼 | 17.5 | 80 | 13 | | 千克 | | --Freshwater fish |
| 0301.1100 10 | 观赏用濒危淡水鱼 | 17.5 | 80 | 13 | | 千克 | ABEF | Ornamental endangered freshwater fish |
| 0301.1100 90 | 观赏用其他淡水鱼 | 17.5 | 80 | 13 | 5 | 千克 | AB | Ornamental other freshwater fish |
| 0301.1900 | --其他 | 17.5 | 80 | 13 | | 千克 | | --Other |
| 0301.1900 10 | 观赏用濒危非淡水鱼 | 17.5 | 80 | 13 | | 千克 | ABFE | Ornamental endangered not freshwater fish |
| 0301.1900 90 | 其他观赏用非淡水鱼 | 17.5 | 80 | 13 | 5 | 千克 | AB | Ornamental other not freshwater fish |
| | -其他活鱼: | | | | | | | -Other live fish: |
| | --鳟鱼(河鳟、虹鳟、克拉克大麻哈鱼、阿瓜大麻哈鱼、吉鱼大麻哈鱼、亚利桑那大麻哈鱼、金腹大麻哈鱼): | | | | | | | --Trout (*Salmo trutta*, *Oncorhynchus my kiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*): |
| 0301.9110 | ---鱼苗 | 0 | 0 | 13 | 5 | 千克 | AB | ---Fry |
| 0301.9190 | ---其他 | 10.5 | 40 | 13 | 5 | 千克 | AB | ---Other |
| | --鳗鱼(鳗鲡属): | | | | | | | --Eels (*Anguilla spp.*): |
| 0301.9210 | ---鱼苗 | 0 | 0 | 13 | | 千克 | | ---Fry |
| 0301.9210 10 | 花鳗鲡鱼苗 | 0 | 0 | 13 | | 千克 | ABE | Fry of marbled eels (*Anguilla marmorata*) |
| 0301.9210 20 | 欧洲鳗鲡鱼苗 | 0 | 0 | 13 | | 千克 | ABEF | Fry eruopean eels |
| 0301.9210 90 | 其他鳗鱼(鳗鲡属)苗 | 0 | 0 | 13 | | 千克 | AB | Other fry of eels (*Anguilla marmorata*) |
| 0301.9290 | ---其他 | 10 | 40 | 13 | 5 | 千克 | | ---Other |
| 0301.9290 10 | 花鳗鲡 | 10 | 40 | 13 | 5 | 千克 | ABE | Marbled eels (*Anguilla marmorata*) |
| 0301.9290 20 | 欧洲鳗鲡 | 10 | 40 | 13 | 5 | 千克 | ABEF | European eels |
| 0301.9290 90 | 其他活鳗鱼(鳗鲡属) | 10 | 40 | 13 | 5 | 千克 | AB | Other live eels (*Anguilla marmorata*) |
| | --鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属) | | | | | | | --Carp (*Cyprinus spp.*, *Caras- sius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylo- pharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochi-lus hasselti*, *Leptobarbus ho-eveni*, *Megalobrama spp.*) |
| 0301.9310 | ---鱼苗 | 0 | 0 | 13 | 5 | 千克 | AB | ---Fry |
| 0301.9390 | ---其他 | 10.5 | 40 | 13 | 5 | 千克 | AB | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --大西洋及太平洋蓝鳍金枪鱼: | | | | | | | --Atlantic and pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis): |
| 0301.9410 | ---鱼苗 | 0 | 0 | 13 | 5 | 千克 | AB | ---Fry |
| | ---其他: | | | | | | | ---Other: |
| 0301.9491 | ----大西洋蓝鳍金枪鱼 | 10.5 | 40 | 13 | 5 | 千克 | AB | ----Atlantic bluefin tunas |
| 0301.9492 | ----太平洋蓝鳍金枪鱼 | 10.5 | 40 | 13 | 5 | 千克 | AB | ----Pacific bluefin tunas |
| | --南方蓝鳍金枪鱼: | | | | | | | --Southern bluefin tunas(*thunnus maccoyii*): |
| 0301.9510 | ---鱼苗 | 0 | 0 | 13 | 5 | 千克 | AB | ---Fry |
| 0301.9590 | ---其他 | 10.5 | 40 | 13 | 5 | 千克 | AB | ---Other |
| | --其他: | | | | | | | --Other: |
| | ---鱼苗: | | | | | | | ---Fry: |
| 0301.9911 | ----鲈鱼 | 0 | 0 | 13 | 5 | 千克 | AB | ----Of perches |
| 0301.9912 | ----鲟鱼 | 0 | 0 | 13 | 5 | 千克 | ABFE | ----Of sturgeon |
| 0301.9919 | ----其他 | 0 | 0 | 13 | | 千克 | | ----Other |
| 0301.9919 10 | 其他濒危鱼苗 | 0 | 0 | 13 | | 千克 | ABFE | Other endangered fry |
| 0301.9919 90 | 其他鱼苗 | 0 | 0 | 13 | 5 | 千克 | AB | Other fry |
| | ---其他: | | | | | | | ---Other: |
| 0301.9991 | ----罗非鱼 | 10.5 | 40 | 13 | 5 | 千克 | AB | ----Tilapia |
| 0301.9992 | ----鲀 | 10.5 | 40 | 13 | 5 | 千克 | AB | ----Puffer fish |
| 0301.9993 | ----其他鲤科鱼 | 10.5 | 40 | 13 | | 千克 | | ----Other cyprinidae fish |
| 0301.9993 10 | 活的濒危鲤科鱼 | 10.5 | 40 | 13 | | 千克 | ABFE | Other endangered live carp |
| 0301.9993 90 | 活的其他鲤科鱼(鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲇属)除外) | 10.5 | 40 | 13 | 5 | 千克 | AB | Other live carp(Carp( excluding Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) |
| 0301.9999 | ----其他 | 10.5 | 40 | 13 | | 千克 | | ----Other |
| 0301.9999 10 | 其他濒危活鱼 | 10.5 | 40 | 13 | | 千克 | ABFE | Other endangered live fish |
| 0301.9999 90 | 其他活鱼 | 10.5 | 40 | 13 | 5 | 千克 | AB | Other live fish |
| **03.02** | **鲜、冷鱼,但品目 03.04 的鱼片及其他鱼肉除外:** | | | | | | | **Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04:** |
| 0302.1100 | --鳟鱼(河鳟、虹鳟、克拉克大麻哈鱼、阿瓜大麻哈鱼、吉鱼大麻哈鱼、亚利桑那大麻哈鱼、金腹大麻哈鱼) | 12 | 40 | 13 | 5 | 千克 | AB | --Trout (*Salmo trutta*, *Oncorhynchus my-kiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*) |
| 0302.1300 | --大麻哈鱼[红大麻哈鱼、细鳞大麻哈鱼、大麻哈鱼(种)、大鳞大麻哈鱼、银大麻哈鱼、马苏大麻哈鱼、玫瑰大麻哈鱼] | 10 | 40 | 13 | 5 | 千克 | ABU | --Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) |
| | --大西洋鲑鱼及多瑙哲罗鱼: | | | | | | | --Atlantic salmon (salmo salar) and Danube salmon (Hucho hucho): |
| 0302.1410 | ---大西洋鲑鱼 | 10 | 40 | 13 | 5 | 千克 | AB | ---Atlantic salmon |
| 0302.1420 | ---多瑙哲罗鱼 | 10 | 40 | 13 | 5 | 千克 | AB | ---Danube salmon |
| 0302.1900 | --其他 | 12 | 40 | 13 | 5 | 千克 | | --Other |
| 0302.1900 10 | 鲜或冷川陕哲罗鲑(子目 0302.91 至 0302.99 的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | ABE | Hucho bleekeri, fresh or chilled (excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0302.1900 20 | 鲜或冷秦岭细鳞鲑(子目 0302.91 至 0302.99 的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | ABE | Brachymystax lenck (Tslinling lenok), fresh or chilled (excluding edible fish offal of subheading 0302.91 t0 0302.99) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0302.1900 90 | 其他鲜或冷鲑科鱼(子目0302.91至0302.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | AB | Other salmon, fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| | -比目鱼(鲽科、鲆科、舌鳎科、鳎科、菱鲆科、刺鲆科),但子目0302.91至0302.99的可食用鱼杂碎除外: | | | | | | | -Carp (Cyprinus spp., Caras-sius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) |
| 0302.2100 | ----庸鲽鱼(马舌鲽、庸鲽、狭鳞庸鲽) | 12 | 40 | 13 | 5 | 千克 | | --Halibut (*Reinhardtius hippo-glossoides*, *Hippoglossush ippo-glossus*, *Hippoglossus stenole-pis*) |
| 0302.2100 10 | 鲜或冷大西洋庸鲽(庸鲽)(子目0302.91至0302.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | ABU | Atlantic halibut(halibut), fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0302.2100 20 | 鲜或冷马舌鲽(子目0302.91至0302.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | ABU | Reinhardtius, fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0302.2100 90 | 其他鲜或冷庸鲽鱼(子目0302.91至0302.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | AB | Other halibut, fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0302.2200 | --鲽鱼 | 12 | 40 | 13 | 5 | 千克 | AB | --Plaice (*Pleuronectes platessa*) |
| 0302.2300 | --鳎鱼(鳎属) | 12 | 40 | 13 | 5 | 千克 | AB | --Sole (*Solea spp.*) |
| 0302.2400 | --大菱鲆(瘤棘鲆) | 12 | 40 | 13 | 5 | 千克 | AB | --Turbot(Psetta maxima) |
| 0302.2900 | --其他 | 12 | 40 | 13 | 5 | 千克 | | --Other |
| 0302.2900 10 | 鲜或冷的亚洲箭齿鲽(子目0302.91至0302.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | ABU | Arrowtooth halibut, fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0302.2900 90 | 其他鲜或冷比目鱼(鲽科、鲆科、舌鳎科、鳎科、菱鲆科、刺鲆科)(子目0302.91至0302.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | AB | Other flat fish ,fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| | --金枪鱼(金枪鱼属)、鲣鱼或狐鲣(鲣),但子目0302.91至0302.99的可食用鱼杂碎除外: | | | | | | | --Tunas (*of the genus Thun-mus*), skipjack or stripe-bellied bonito (*Euthynnus*(*Katsuwo-nus*) *pelamis*), excluding edi-ble fish offal of subheading 0302. 91 t0 0302. 99:) |
| 0302.3100 | --长鳍金枪鱼 | 12 | 40 | 13 | 5 | 千克 | AB | --Albacore or longfinned tunas (*Thunnus alalunga*) |
| 0302.3200 | --黄鳍金枪鱼 | 12 | 40 | 13 | 5 | 千克 | AB | --Yellowfin tunas (*Thunnus albacares*) |
| 0302.3300 | --鲣鱼或狐鲣 | 12 | 40 | 13 | 5 | 千克 | AB | --Skipjack or stripe-bellied bonito |
| 0302.3400 | --大眼金枪鱼 | 12 | 40 | 13 | 5 | 千克 | AB | --Bigeye tunas (*Thunnus obesus*) |
| | --大西洋及太平洋蓝鳍金枪鱼: | | | | | | | --Atlantic and pacific bluefin tunas: |
| 0302.3510 | ---大西洋蓝鳍金枪鱼 | 12 | 40 | 13 | 5 | 千克 | ABU | ---Atlantic bluefin tunas |
| 0302.3520 | ---太平洋蓝鳍金枪鱼 | 12 | 40 | 13 | 5 | 千克 | AB | ---Pacific bluefin tunas |
| 0302.3600 | --南方蓝鳍金枪鱼 | 12 | 40 | 13 | 5 | 千克 | AB | --Southern bluefin tunas(Thunnus maccoyii) |
| 0302.3900 | --其他 | 12 | 40 | 13 | 5 | 千克 | AB | --Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -鲱鱼(大西洋鲱鱼、太平洋鲱鱼)、鳀鱼(鳀属)、沙丁鱼(沙丁鱼、沙瑙鱼属)、小沙丁鱼属、黍鲱或西鲱、鲭鱼[大西洋鲭、澳洲鲭(鲐)、日本鲭(鲐)]、印度鲭(羽鳃鲐属)、马鲛鱼(马鲛属)、对称竹荚鱼、新西兰竹荚鱼及竹荚鱼(竹荚鱼属)、鲹鱼(鲹属)、军曹鱼、银鲳(鲳属)、秋刀鱼、圆鲹(圆鲹属))、多春鱼(毛鳞鱼)、剑鱼、鲔鱼、狐鲣(狐鲣属)、枪鱼 、旗鱼、四鳍旗鱼(旗鱼科),但子目 0302.91 至 0302.99 的可食用鱼杂碎除外: | | | | | | | -Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus*, *Sardi-nops spp*), sardinella (*sardinella spp.*), brisling or sprats (*Sprattus Sprattus*), mackerel (*Scomber Scombrus*, *Scomber australasicus*, *Scom-ber japonicus*), Indian macker-els (*Rastrelliger spp.*), seerfi-shes (*Scomberomorus spp.*), jack and horse mackerel (*Tra-churus spp.*), jacks, crevalles (*Car-anx spp.*), cobia (*Rachy-centron canadum*), silver pom-frets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scad s (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sail-fishes, spearfish (*Istiophori-dae*), excluding edible fish offalof subheading 0302. 91 to 0302. 99:) |
| 0302. 4100 | --鲱鱼(大西洋鲱鱼、太平洋鲱鱼) | 12 | 40 | 13 | 5 | 千克 | | --Herring(Clupea harengus,clupea pallasii) |
| 0302. 4100 10 | 鲜或冷太平洋鲱鱼(子目 0302. 91 至 0302.99 的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | ABU | Clupea pallasii, fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0302. 4100 90 | 鲜或冷大西洋鲱鱼(子目 0302. 91 至 0302.99 的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | AB | Herrings(Clupea harengus), fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302. 99) |
| 0302. 4200 | --鳀鱼(鳀属) | 12 | 40 | 13 | 5 | 千克 | AB | --anchovies(Engraulis spp.) |
| 0302. 4300 | --沙丁鱼(沙丁鱼、沙瑙鱼属)、小沙丁鱼属、黍鲱或西鲱 | 12 | 40 | 13 | 5 | 千克 | AB | --sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) |
| 0302. 4400 | --鲭鱼[大西洋鲭、澳洲鲭(鲐)、日本鲭(鲐)] | 12 | 40 | 13 | 5 | 千克 | AB | --mackerel (Scomber scombrus, Scomber australasicus,Scomber japonicus) |
| 0302. 4500 | --对称竹荚鱼、新西兰竹荚鱼及竹荚鱼(竹荚鱼属) | 12 | 40 | 13 | 5 | 千克 | AB | --jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) |
| 0302. 4600 | --军曹鱼 | 12 | 40 | 13 | 5 | 千克 | AB | --Cobia(Rachycentron canadum) |
| 0302. 4700 | --剑鱼 | 12 | 40 | 13 | 5 | 千克 | ABU | --Swordfish(Xiphias gladius) |
| 0302. 4900 | 其他 | 12 | 40 | 13 | | 千克 | AB | Other |
| | -犀鳕科、多丝真鳕科、鳕科、长尾鳕科、黑鳕科、无须鳕科、深海鳕科及南极鳕科鱼,但子目 0302.91 至 0302.99 的可食用鱼杂碎除外: | | | | | | | -Fish of the families Bregmacer-otidae, Euclichthyidae, Ga-didae, Macrouridae, Melanoni-dae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: |
| 0302. 5100 | --鳕鱼(大西洋鳕鱼、格陵兰鳕鱼、太平洋鳕鱼) | 12 | 40 | 13 | 5 | 千克 | AB | --Cod(Gadus morhua,Gadus ogac,Gadus macrocephalus) |
| 0302. 5200 | --黑线鳕鱼(黑线鳕) | 12 | 40 | 13 | 5 | 千克 | AB | --Haddock(Melanogrammus aeglefinus) |
| 0302. 5300 | --绿青鳕鱼 | 12 | 40 | 13 | 5 | 千克 | AB | --Coalfish(Pollachius virens) |
| 0302. 5400 | --狗鳕鱼(无须鳕属、长鳍鳕属) | 12 | 40 | 13 | 5 | 千克 | AB | --Hake(Merluccius spp.,Urophycis spp.) |
| 0302. 5500 | --狭鳕鱼 | 12 | 40 | 13 | 5 | 千克 | ABU | --Alaska Pollack(Theragra chalcogramma) |
| 0302. 5600 | --蓝鳕鱼(小鳍鳕、南蓝鳕) | 12 | 40 | 13 | 5 | 千克 | AB | --Blue whitings(Micromesistius poutassou, Micromesistius australis) |
| 0302. 5900 | --其他 | 12 | 40 | 13 | 5 | 千克 | AB | --Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -罗非鱼(口孵非鲫属)、鲶鱼(鲿鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属),但子目0302.91至0302.99的可食用鱼杂碎除外: | | | | | | | -Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silu-rus spp.*, *Clarias spp.*, *Icta-lurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Cteno-pharyng-odon idellus*, *Hypo-phthalmichthys spp.*, *Cirrhi-nus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp*,. *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Meg-alo-brama spp*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Chamma spp.*), excluding edi-ble fish offal of subheading 0303.91 to 0303.99: |
| 0302.7100 | --罗非鱼(口孵非鲫属) | 12 | 40 | 13 | 5 | 千克 | AB | --Tilapia(oreochromis spp.) |
| 0302.7200 | --鲶鱼(鲿鲶属、鲶属、胡鲶属、真鮰属) | 12 | 40 | 13 | 5 | 千克 | AB | --catfish(Pangasius spp.,Silurus spp.,Clarias spp.,Ictalurus spp.) |
| 0302.7300 | --鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属) | 12 | 40 | 13 | 5 | 千克 | AB | --Carp (*Cyprinus spp.*, *Caras- sius spp.*, *Ctenopha-ryngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhi-nus spp.*, *Mylo- pharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochi-lus hasselti*, *Leptobarbus ho-ev-eni*, *Megalobrama spp.*) |
| 0302.7400 | --鳗鱼(鳗鲡属) | 12 | 40 | 13 | 5 | 千克 | | --Eel(anguilla spp.) |
| 0302.7400 10 | 鲜或冷花鳗鲡(子目0302.91至0302.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | ABE | Marbled eels, fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0302.7400 20 | 鲜或冷欧洲鳗鲡(子目0302.91至0302.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | ABEF | European eels, fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0302.7400 90 | 其他鲜或冷鳗鱼(鳗鲡属)(子目0302.91至0302.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | AB | Other eels, fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0302.7900 | --其他 | 12 | 40 | 13 | 5 | 千克 | | --Other |
| 0302.7900 01 | 鲜或冷尼罗河鲈鱼(尼罗尖吻鲈)(子目0302.91至0302.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | AB | Nile perch(Lates niloticus), fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0302.7900 90 | 鲜或冷的黑鱼(鳢属)(子目0302.91至0302.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | AB | Snakeheads(Channa spp.), fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| | -其他鱼,但子目0302.91至0302.99的可食用鱼杂碎除外: | | | | | | | -Other fish excluding edible fish offal of subheading 0302. 91 to 0302. 99: |
| 0302.8100 | --角鲨及其他鲨鱼 | 12 | 40 | 13 | 5 | 千克 | | --Dogfish and other sharks |
| 0302.8100 10 | 鲜或冷濒危鲨鱼(子目0302.91至0302.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 0 | 千克 | ABEF | Endangered shark, fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0302.8100 90 | 鲜或冷其他鲨鱼(子目0302.91至0302.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | AB | Other sharks, fresh or chilled excluding livers and roes |
| 0302.8200 | --鲂鱼及鳐鱼(鳐科) | 12 | 40 | 13 | 5 | 千克 | AB | --Rays and skates(Rajidae) |
| 0302.8300 | --南极犬牙鱼(南极犬牙鱼属) | 12 | 40 | 13 | 5 | 千克 | ABU | --Toothfish(dissostichus spp.) |
| 0302.8400 | --尖吻鲈鱼(舌齿鲈属) | 12 | 40 | 13 | 5 | 千克 | AB | --Seabass(Dicentrarchus spp.) |
| 0302.8500 | --菱羊鲷(鲷科) | 12 | 40 | 13 | 5 | 千克 | AB | --Seabream(Sparidae) |
| | --其他: | | | | | | | --Other: |
| 0302.8910 | ---带鱼 | 12 | 40 | 13 | 5 | 千克 | AB | ---Scabber fish(Trichurius) |
| 0302.8920 | ---黄鱼 | 12 | 40 | 13 | 5 | 千克 | AB | ---Yellow croaker(Pseudosicaena) |
| 0302.8930 | ---鲳鱼 | 12 | 40 | 13 | 5 | 千克 | AB | ---Tilapia |
| 0302.8940 | ---鲀 | 12 | 40 | 13 | 5 | 千克 | AB | ---Puffer fish |
| 0302.8990 | ---其他 | 12 | 40 | 13 | | 千克 | | ---Other |
| 0302.8990 01 | 鲜或冷的其他鲈鱼(子目0302.91至0302.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | AB | Other perch, fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0302.8990 10 | 其他未列名濒危鲜或冷鱼(子目 0302.91 至 0302.99 的可食用鱼杂碎除外) | 12 | 40 | 13 | | 千克 | ABFE | Other endangered fish, fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0302.8990 20 | 鲜或冷的平鲉属(子目 0302.91 至 0302.99 的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | ABU | Fresh and cold flat scorpionfish genera(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0302.8990 30 | 鲜或冷的鲉鲉属(叶鳍鲉属)(子目 0302.91 至 0302.99 的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | ABU | Fresh and cold Jun scorpionfish genera (leaf scorpionfish fins)(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0302.8990 90 | 其他鲜或冷鱼(子目 0302.91 至 0302.99 的可食用鱼杂碎除外) | 12 | 40 | 13 | 5 | 千克 | AB | Other fish, fresh or chilled(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0302.9000 | -鱼肝、鱼卵、鱼精、鱼鳍、鱼头、鱼尾、鱼鳔及其他可食用鱼杂碎: | 12 | 50 | 13 | | 千克 | | -Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: |
| 0302.9100 | --鱼肝、鱼卵及鱼精 | 12 | 50 | 13 | | 千克 | | --Livers, roes, milt |
| 0302.9100 10 | 鲜或冷濒危鱼种的肝、鱼卵及鱼精 | 12 | 50 | 13 | | 千克 | ABFE | Livers, roes and milt of endangered fish, cold or chilled |
| 0302.9100 90 | 其他鲜或冷鱼肝、鱼卵及鱼精 | 12 | 50 | 13 | | 千克 | AB | Other fish livers,roes and milt,cold or chilled |
| 0302.9200 | --鲨鱼翅 | 12 | 40 | 13 | | 千克 | | --Shark fins |
| 0302.9200 10 | 鲜或冷濒危鲨鱼翅 | 12 | 40 | 13 | | 千克 | ABFE | Endangered Shark fins,cold or chilled |
| 0302.9200 90 | 其他鲜或冷鲨鱼翅 | 12 | 40 | 13 | | 千克 | AB | Other Shark fins,cold or chilled |
| 0302.9900 | --其他 | 12 | 40 | 13 | | 千克 | | --Ohter |
| 0302.9900 10 | 其他鲜或冷可食用濒危鱼杂碎 | 12 | 40 | 13 | | 千克 | ABFE | Other edible endangered fish offals,cold or chilled |
| 0302.9900 90 | 其他鲜或冷可食用其他鱼杂碎 | 12 | 40 | 13 | | 千克 | ABU | Other edible fish offals of other fish ,cold or chilled |
| **03.03** | **冻鱼,但税目 03.04 的鱼片及其他鱼肉除外:** | | | | | | | **Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04:** |
| 0303.1100 | -鲑科鱼,但子目 0303.91 至 0303.99 的可食用鱼杂碎除外:<br>--红大麻哈鱼 | 10 | 40 | 13 | 13 | 千克 | AB | -Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99:<br>--Sockeye salmon(red salmon)(*Oncorhynchus nerka*) |
| 0303.1200 | --其他大麻哈鱼[细鳞大麻哈鱼、大麻哈鱼(种)、大鳞大麻哈鱼、银大麻哈鱼、马苏大麻哈鱼、玫瑰大麻哈鱼] | 10 | 40 | 13 | 13 | 千克 | ABU | --Other Pacific salmon(Oncorhynchus gorbuscha,Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) |
| 0303.1300 | --大西洋鲑鱼及多瑙哲罗鱼 | 10 | 40 | 13 | 13 | 千克 | AB | --Atlantic salmon(Salmo salar) and Danube salmon (Hucho hucho) |
| 0303.1400 | --鳟鱼(河鳟、虹鳟、克拉克大麻哈鱼、阿瓜大麻哈鱼、吉雨大麻哈鱼、亚利桑那大麻哈鱼、金腹大麻哈鱼) | 12 | 40 | 13 | 13 | 千克 | AB | --Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |
| 0303.1900 | --其他 | 10 | 40 | 13 | 13 | 千克 | | --Other |
| 0303.1900 10 | 冻川陕哲罗鲑(但子目 0303.91 至 0303.99 的可食用鱼杂碎除外) | 10 | 40 | 13 | 13 | 千克 | ABE | Hucho bleekeri (excluding edible fish offal of subheading 0302.91 t0 0302.99), frozen |
| 0303.1900 20 | 冻秦岭细鳞鲑(但子目 0303.91 至 0303.99 的可食用鱼杂碎除外) | 10 | 40 | 13 | 13 | 千克 | ABE | Tslinling lenok(Brachymystax lenck)(excluding edible fish offal of subheading 0302.91 t0 0302.99), frozen |
| 0303.1900 90 | 其他冻鲑科鱼(但子目 0303.91 至 0303.99 的可食用鱼杂碎除外) | 10 | 40 | 13 | 13 | 千克 | AB | Other salmon, frozen (excluding edible fish offal of subheading 0302.91 t0 0302.99) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -罗非鱼(口孵非鲫属)、鲶鱼(鲿鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲩属、青鱼、卡特拉鲃、野鲩属、哈氏纹唇鱼、何氏细须鲃、鲂属)、鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属),但子目0303.91至0303.99的可食用鱼杂碎除外: | | | | | | | -Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silu-rus spp.*, *Clarias spp.*, *Icta-lurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Cteno-pharyng-odon idellus*, *Hypo-phthalmichthys spp.*, *Cirrhi-nus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp*,. *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Meg-alo-brama spp*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Chamma spp.*), excluding edi-ble fish offal of subheading 0303.91 to 0303.99: |
| 0303.2300 | --罗非鱼(口孵非鲫属) | 10 | 40 | 13 | 13 | 千克 | AB | --Tilapia(oreochromis spp.) |
| 0303.2400 | --鲶鱼(鲿鲶属、鲶属、胡鲶属、真鮰属) | 10 | 40 | 13 | 13 | 千克 | AB | --Catfish(Pangasius spp.,Silurus spp.,Clarias spp.,Ictalurus spp.) |
| 0303.2500 | --鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲩属、青鱼、卡特拉鲃、野鲩属、哈氏纹唇鱼、何氏细须鲃、鲂属) | 10 | 40 | 13 | 13 | 千克 | AB | --Carp (*Cyprinus spp.*, *Caras- sius spp.*, *Ctenopha-ryngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhi-nus spp.*, *Mylo- pharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochi-lus hasselti*, *Leptobarbus ho-ev-eni*, *Megalobrama spp.*) |
| 0303.2600 | --鳗鱼(鳗鲡属) | 12 | 40 | 13 | 13 | 千克 | | --Eel(anguilla spp.) |
| 0303.2600 10 | 冻花鳗鲡(但子目0303.91至0303.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 13 | 千克 | ABE | Marbled eels(Anguilla marmorata),frozen(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0303.2600 20 | 冻欧洲鳗鲡(但子目0303.91至0303.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 13 | 千克 | ABEF | European eels,frozen(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0303.2600 90 | 其他冻鳗鱼(鳗鲡属)(但子目0303.91至0303.99的可食用鱼杂碎除外) | 12 | 40 | 13 | 13 | 千克 | AB | Other eels(Anguilla spp.(excluding edible fish offal of subheading 0302.91 t0 0302.99); frozen |
| 0303.2900 | --其他 | 10 | 40 | 13 | 13 | 千克 | | --Other |
| 0303.2900 01 | 冻尼罗河鲈鱼(尼罗尖吻鲈)(但子目0303.91至0303.99的可食用鱼杂碎除外) | 10 | 40 | 13 | 13 | 千克 | AB | Nile perch(Lates niloticus), frozen(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0303.2900 90 | 冻黑鱼(鳢属)(但子目0303.91至0303.99的可食用鱼杂碎除外) | 10 | 40 | 13 | 13 | 千克 | AB | Snakeheads(Channa spp.), frozen(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| | -比目鱼(鲽科、鲆科、舌鳎科、鳎科、菱鲆科、刺鲆科),但子目0303.91至0303.99的可食用鱼杂碎除外: | | | | | | | -Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *So-leidae*, *Scophthalmidae and Citharidae*), excluding edible fish offal of subheading 0303.91 to 0303.99: |
| | ----庸鲽鱼(马舌鲽、庸鲽、狭鳞庸鲽): | | | | | | | --Halibut (*Reinhardtius hippo-glossoides*, *Hippoglossus hip-poglossus*, *Hippoglossus stenolepis*): |
| 0303.3110[暂] | ---格陵兰庸鲽鱼 | 5 | 40 | 13 | 13 | 千克 | AB | ---Greenland halibut |
| 0303.3190 | ---其他 | 10 | 40 | 13 | 13 | 千克 | | ---Other |
| 0303.3190 10 | 冻大西洋庸鲽(庸鲽)(但子目0303.91至0303.99的可食用鱼杂碎除外) | 10 | 40 | 13 | 13 | 千克 | ABU | Frozen Atlantic agent sole (commonplace sole)(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0303.3190 90 | 其他冻庸鲽鱼(但子目0303.91至0303.99的可食用鱼杂碎除外) | 10 | 40 | 13 | 13 | 千克 | AB | Frozen horse tongue sole(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0303.3200[暂] | --鲽鱼 | 2 | 40 | 13 | 13 | 千克 | AB | --Plaice (*Pleuronectes platessa*) |
| 0303.3300 | --鳎鱼 | 12 | 40 | 13 | 13 | 千克 | AB | --Sole (*Solea spp.*) |
| 0303.3400 | --大菱鲆(瘤棘鲆) | 10 | 40 | 13 | 13 | 千克 | AB | --Turbots(Psetta maxima) |
| 0303.3900 | --其他 | 10 | 40 | 13 | 13 | 千克 | | --Other |
| 0303.3900 10 | 冻亚洲箭齿鲽(但子目0303.91至0303.99的可食用鱼杂碎除外) | 10 | 40 | 13 | 13 | 千克 | ABU | Frozen arrow tooth sole in Asia(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0303.3900 90 | 其他冻比目鱼(鲽科、鲆科、舌鳎科、鳎科、菱鲆科、刺鲆科)(但子目0303.91至0303.99的可食用鱼杂碎除外) | 10 | 40 | 13 | 13 | 千克 | AB | Other flatfish(Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) frozen(excluding edible fish offal of subheading 0302.91 t0 0302.99) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -金枪鱼(金枪鱼属)、鲣鱼或狐鲣(鲣),但子目0303.91至0303.99的可食用鱼杂碎除外: | | | | | | | -Tunas (*of the genus Thun-nus*), skipjack or stripe-bellied bonito (*Euthynnus*(*Katsuwo-nus*)*pelamis*), excluding edible fish offal of subheading 0303.91 to 0303.99: |
| 0303.4100暂 | --长鳍金枪鱼 | 6 | 40 | 13 | 13 | 千克 | AB | --Albacore or longfinned tunas (*Thunnus alalunga*) |
| 0303.4200暂 | --黄鳍金枪鱼 | 6 | 40 | 13 | 13 | 千克 | AB | --Yellowfin tunas (*Thunnus albacares*) |
| 0303.4300 | --鲣鱼或狐鲣 | 12 | 40 | 13 | 13 | 千克 | AB | --Skipjack or belted bonito |
| 0303.4400暂 | --大眼金枪鱼 | 6 | 40 | 13 | 13 | 千克 | ABU | --Bigeye tunas(*Thunnus obesus*) |
| | --大西洋及太平洋蓝鳍金枪鱼: | | | | | | | --Atlantic and pacific bluefin tunas (Thunnus thynnus,Thunnus orientalis): |
| 0303.4510暂 | ---大西洋蓝鳍金枪鱼 | 6 | 40 | 13 | 13 | 千克 | ABU | ---Atlantic bluefin tunas |
| 0303.4520暂 | ---太平洋蓝鳍金枪鱼 | 6 | 40 | 13 | 13 | 千克 | AB | ---pacific bluefin tunas |
| 0303.4600暂 | --南方蓝鳍金枪鱼 | 6 | 40 | 13 | 13 | 千克 | AB | --Southern bluefin tunas(*Thunnus maccoyii*) |
| 0303.4900 | --其他 | 12 | 40 | 13 | 13 | 千克 | AB | --Other |
| | -鲱鱼(大西洋鲱鱼、太平洋鲱鱼)、鳀鱼(鳀属)、沙丁鱼(沙丁鱼、沙瑙鱼属)、小沙丁鱼属、黍鲱或西鲱、鲭鱼[大西洋鲭、澳洲鲭(鲐)、日本鲭(鲐)]、印度鲭(羽鳃鲐属)、马鲛鱼(马鲛属)、对称竹荚鱼、新西兰竹荚鱼及竹荚鱼(竹荚鱼属)、鲹鱼(鲹属)、军曹鱼、银鲳(鲳属)、秋刀鱼、圆鲹(圆鲹属)、多春鱼(毛鳞鱼)、剑鱼、鲔鱼、狐鲣(狐鲣属)、枪鱼 、旗鱼、四鳍旗鱼(旗鱼科),但子目0303.91至0303.99的可食用鱼杂碎除外: | | | | | | | -Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus*, *Sardi-nops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scom-her japonicus*), Indian macker-els (*Rastrelliger spp.*), seerfi-shes (*Scomberomorus spp.*), jack and horse mackerel (*Tra-churus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachy-centron canadum*), silver pom-frets(*Pampus spp.*), Pacific saury(*Cololabis saira*), scads(*Decapterus spp.*), capelin(*Mallotus villosus*), swordfish(*Xiphias gladius*), Kawakawa(*Euthymus affinis*), bonitos(*Sarda spp.*), marlins, sail-fishes, spearfish (*Istiophori-dae*), excluding edible fish offal of subheadin9 0303.91 to 0303.99: |
| 0303.5100暂 | --鲱鱼(大西洋鲱鱼、太平洋鲱鱼) | 2 | 40 | 13 | 13 | 千克 | | --Herrings(Clupea harengus,Clupea pallosii) |
| 0303.5100暂 10 | 冻太平洋鲱鱼(但子目0303.91至0303.99的可食用鱼杂碎除外:) | 2 | 40 | 13 | 13 | 千克 | ABU | Frozen Pacific herring(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0303.5100暂 90 | 冻大西洋鲱鱼(但子目0303.91至0303.99的可食用鱼杂碎除外:) | 2 | 40 | 13 | 13 | 千克 | AB | Herrings(Clupea harengus) Frozen(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0303.5300 | --沙丁鱼(沙丁鱼、沙瑙鱼属)、小沙丁鱼属、黍鲱或西鲱 | 12 | 40 | 13 | 13 | 千克 | AB | --Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) |
| 0303.5400 | --鲭鱼[大西洋鲭、澳洲鲭(鲐)、日本鲭(鲐)] | 10 | 40 | 13 | 13 | 千克 | AB | --Mackerel (Scomber scombrus, Scomber australasicus,Scomber japonicus) |
| 0303.5500 | --对称竹荚鱼、新西兰竹荚鱼及竹荚鱼(竹荚鱼属) | 10 | 40 | 13 | 13 | 千克 | AB | -Jack and horse mackerel(Trachurus spp.) |
| 0303.5600 | --军曹鱼 | 10 | 40 | 13 | 13 | 千克 | AB | --Cobia(Rachycentron canadum) |
| 0303.5700暂 | --剑鱼 | 10 | 40 | 13 | 13 | 千克 | ABU | --Swordfish(Xiphias gladius) |
| 0303.5900 | --其他 | 10 | 40 | 13 | | 千克 | AB | --Other |
| | -犀鳕科、多丝真鳕科、鳕科、长尾鳕科、黑鳕科、无须鳕科、深海鳕科及南极鳕科鱼,但子目0303.91至0303.99的可食用鱼杂碎除外: | | | | | | | -Fish of the families Bregmacer-otidae, Euclichthyidae, Ga-didae, Macrouridae, Melanoni-dae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: |
| 0303.6300暂 | --鳕鱼(大西洋鳕鱼、格陵兰鳕鱼、太平洋鳕鱼) | 2 | 40 | 13 | 13 | 千克 | AB | --Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) |
| 0303.6400 | --黑线鳕鱼(黑线鳕) | 12 | 40 | 13 | 13 | 千克 | AB | --Haddock(melanogrammus aeglefinus) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0303.6500 | --绿青鳕鱼 | 12 | 40 | 13 | 13 | 千克 | AB | --Coalfish(Pollachius virens) |
| 0303.6600 | --狗鳕鱼(无须鳕属、长鳍鳕属) | 12 | 40 | 13 | 13 | 千克 | AB | --Hake(Merluccius spp.,urophycis spp.) |
| 0303.6700 | --狭鳕鱼 | 5 | 40 | 13 | 13 | 千克 | ABU | --Alaska pollack(Theragra chalcogramma) |
| 0303.6800 | --蓝鳕鱼(小鳍鳕、南蓝鳕) | 10 | 40 | 13 | 13 | 千克 | AB | --Blue whitings(Micromesistius poutassou, Micromesistius australis) |
| 0303.6900 | --其他 | 10 | 40 | 13 | 13 | 千克 | AB | --Other |
| | -其他鱼,但子目0303.91至0303.99的可食用鱼杂碎除外: | | | | | | | -Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99: |
| 0303.8100 | --角鲨及其他鲨鱼 | 12 | 40 | 13 | 13 | 千克 | | --Dogfish and other sharks |
| 0303.8100 10 | 冻濒危鲨鱼(但子目0303.91至0303.99的可食用鱼杂碎除外:) | 12 | 40 | 13 | 0 | 千克 | ABEF | Endangered shark(excluding edible fish offal of subheading 0302.91 t0 0302.99), frozen |
| 0303.8100 90 | 冻其他鲨鱼(但子目0303.91至0303.99的可食用鱼杂碎除外:) | 12 | 40 | 13 | 13 | 千克 | AB | Other sharks(excluding edible fish offal of subheading 0302.91 t0 0302.99), frozen |
| 0303.8200 | --鳐鱼及鳐鱼(鳐科) | 10 | 40 | 13 | 13 | 千克 | AB | --Rays and skates(Rajidae) |
| 0303.8300 | --南极犬牙鱼(南极犬牙鱼属) | 10 | 40 | 13 | 13 | 千克 | ABU | --Toothfish(Dissostichus spp.) |
| 0303.8400 | --尖吻鲈鱼(舌齿鲈属) | 12 | 40 | 13 | 13 | 千克 | AB | --Seabass(Dicentrarchus spp.) |
| | --其他: | | | | | | | --Other: |
| 0303.8910暂 | ---带鱼 | 5 | 40 | 13 | 13 | 千克 | AB | ---Scabber fish(Trichurius) |
| 0303.8920 | ---黄鱼 | 10 | 40 | 13 | 13 | 千克 | AB | ---Yellow croaker(Pseudosicaena) |
| 0303.8930 | ---鲷鱼 | 10 | 40 | 13 | 13 | 千克 | AB | ---Tilapia |
| 0303.8990 | ---其他 | 10 | 40 | 13 | | 千克 | | ---Other |
| 0303.8990 01 | 其他冻鲈鱼(但子目0303.91至0303.99的可食用鱼杂碎除外:) | 10 | 40 | 13 | 13 | 千克 | AB | Other perch, frozen (excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0303.8990 10 | 其他未列名濒危冻鱼(但子目0303.91至0303.99的可食用鱼杂碎除外:) | 10 | 40 | 13 | | 千克 | ABFE | Other endangered fish frozen, not elsewhere specified or included(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0303.8990 20 | 冻平鲉属(但子目0303.91至0303.99的可食用鱼杂碎除外:) | 10 | 40 | 13 | 13 | 千克 | ABU | Frozen flat scorpionfish genera(excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0303.8990 30 | 冻鲽鲉属(叶鳍鲉属)(但子目0303.91至0303.99的可食用鱼杂碎除外:) | 10 | 40 | 13 | 13 | 千克 | ABU | Frozen Jun scorpionfish belongs to fin (leaf scorpionfish) (excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| 0303.8990 90 | 其他未列名冻鱼(但子目0303.91至0303.99的可食用鱼杂碎除外:) | 10 | 40 | 13 | 13 | 千克 | AB | Other fish frozen, not elsewhere specified or included (excluding edible fish offal of subheading 0302.91 t0 0302.99) |
| | -鱼肝、鱼卵、鱼精、鱼鳍、鱼头、鱼尾、鱼鳔及其他可食用鱼杂碎: | | | | | | | -Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: |
| 0303.9100 | --鱼肝、鱼卵及鱼精 | 10 | 50 | 13 | | 千克 | | --Livers, roes, milt |
| 0303.9100 10 | 冻濒危鱼种的肝、鱼卵及鱼精 | 10 | 50 | 13 | | 千克 | ABFE | Forzen livers,roes and milt of endangered fish |
| 0303.9100 90 | 其他冻鱼肝、鱼卵及鱼精 | 10 | 50 | 13 | | 千克 | AB | Other forzen livers,roes and milt |
| 0303.9200 | --鲨鱼翅 | 12 | 40 | 13 | | 千克 | | --Shark fins |
| 0303.9200 10 | 冻濒危鲨鱼翅 | 12 | 40 | 13 | | 千克 | ABFE | Frozen endangered Shark fins |
| 0303.9200 90 | 其他冻鲨鱼翅 | 12 | 40 | 13 | | 千克 | AB | Other frozen Shark fins |
| 0303.9900 | --其他 | 10 | 40 | 13 | | 千克 | | --Ohter |
| 0303.9900 10 | 其他冻可食用濒危鱼杂碎 | 10 | 40 | 13 | | 千克 | ABFE | Other edible offals of endangered fish |
| 0303.9900 90 | 其他冻可食用其他鱼杂碎 | 10 | 40 | 13 | | 千克 | ABU | Other frozen edible offals of other fish |
| **03.04** | **鲜、冷、冻鱼片及其他鱼肉(不论是否绞碎):** | | | | | | | **Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:** |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -鲜或冷的罗非鱼(口孵非鲫属)、鲶鱼(鲿鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属)的鱼片: | | | | | | | -Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprin us spp.*, *Carassius spp.*, *Ctenopharyn-godon idellus*, *Hypophthal-michthys spp.*, *Cirrhins spp.*, *Mylopharyngodon pi-ceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Lepto-bar-bus hoeveni*, *Megalobrama spp.*), eels (*Anguil-la spp.*), Nile perch (*Lates niloticus*) and snake-heads (*Channa spp.*): |
| 0304.3100 | --罗非鱼(口孵非鲫属) | 12 | 70 | 13 | 5 | 千克 | AB | --Tilapia(oreochromis spp.) |
| 0304.3200 | --鲶鱼(鲿鲶属、鲶属、胡鲶属、真鮰属) | 12 | 70 | 13 | 5 | 千克 | AB | --Catfish(pangasius spp.、silurus spp.、clarias spp.、ictalurus spp.) |
| 0304.3300 | --尼罗河鲈鱼(尼罗尖吻鲈) | 12 | 70 | 13 | 5 | 千克 | AB | --Nile perch(lates niloticus) |
| 0304.3900 | --其他 | 12 | 70 | 13 | 5 | 千克 | | --Other |
| 0304.3900 10 | 鲜或冷的花鳗鲡鱼片 | 12 | 70 | 13 | 5 | 千克 | ABE | Fresh or chilled fillets of marbled eels |
| 0304.3900 20 | 鲜或冷的欧洲鳗鲡鱼片 | 12 | 70 | 13 | 5 | 千克 | ABEF | Fresh or chilled fillets of european eels |
| 0304.3900 90 | 鲜或冷的鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、其他鳗鱼(鳗鲡属)及黑鱼(鳢属)的鱼片 | 12 | 70 | 13 | 5 | 千克 | AB | Fresh or chilled fillets of Carp(Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), Mylopharyngodon piceus) and snakeheads(Channa spp). |
| | -鲜或冷的其他鱼片: | | | | | | | -Other fish fillets, fresh and chilled: |
| 0304.4100 | --大麻哈鱼[红大麻哈鱼、细鳞大麻哈鱼、大麻哈鱼(种)、大鳞大麻哈鱼、银大麻哈鱼、马苏大麻哈鱼、玫瑰大麻哈鱼]、大西洋鲑鱼及多瑙哲罗鱼 | 12 | 70 | 13 | 5 | 千克 | AB | --Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon(Hucho hucho) |
| 0304.4200 | --鳟鱼(河鳟、虹鳟、克拉克大麻哈鱼、阿瓜大麻哈鱼、吉雨大麻哈鱼、亚利桑那大麻哈鱼、金腹大麻哈鱼) | 12 | 70 | 13 | 5 | 千克 | AB | --Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |
| 0304.4300 | --比目鱼(鲽科、鲆科、舌鳎科、鳎科、菱鲆科、刺鲆科) | 12 | 70 | 13 | 5 | 千克 | AB | --Flat fish(Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) |
| 0304.4400 | --犀鳕科、多丝真鳕科、鳕科、长尾鳕科、黑鳕科、无须鳕科、深海鳕科及南极鳕科鱼 | 12 | 70 | 13 | 5 | 千克 | AB | --Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae |
| 0304.4500 | --剑鱼 | 12 | 70 | 13 | 5 | 千克 | ABU | --Swordfish(Xiphias gladius) |
| 0304.4600 | --南极犬牙鱼(南极犬牙鱼属) | 12 | 70 | 13 | 5 | 千克 | ABU | --Toothfish(Dissostichus spp.) |
| 0304.4700 | --角鲨及其他鲨鱼 | 12 | 70 | 13 | | 千克 | | --Dogfish and other sharks |
| 0304.4700 10 | 鲜或冷的濒危鲨鱼的鱼片 | 12 | 70 | 13 | | 千克 | ABFE | Fresh or chilled fillets of endangered Shark |
| 0304.4700 90 | 鲜或冷的其他鲨鱼的鱼片 | 12 | 70 | 13 | | 千克 | AB | Fresh or chilled fillets of other Shark |
| 0304.4800 | --鲂鱼及鳐鱼(鳐科) | 12 | 70 | 13 | | 千克 | | --Ray and skates(*Rajidae*) |
| 0304.4800 10 | 鲜或冷的濒危鲂鱼及鳐鱼的鱼片 | 12 | 70 | 13 | | 千克 | ABFE | Fresh or chilled fillets of endangered Ray and skates |
| 0304.4800 90 | 鲜或冷的其他鲂鱼及鳐鱼的鱼片 | 12 | 70 | 13 | | 千克 | AB | Fresh or chilled fillets of other Ray and skates |
| 0304.4900 | --其他 | 12 | 70 | 13 | | 千克 | | --Other |
| 0304.4900 10 | 鲜或冷的其他濒危鱼鱼片 | 12 | 70 | 13 | | 千克 | ABFE | Fresh or chilled fillets of Other endangered fish |
| 0304.4900 90 | 鲜或冷的其他鱼鱼片 | 12 | 70 | 13 | 5 | 千克 | AB | Fresh or chilled fillets of fish |
| | -其他,鲜或冷的: | | | | | | | -Other, fresh and chilled: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0304.5100 | --罗非鱼(口孵非鲫属)、鲶鱼(鲿鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属) | 12 | 70 | 13 | 5 | 千克 | | --Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Si-lurus spp.*, *Cla rias spp.*, *Ic-talurus spp.*), carp (*Cypri-nus spp.*, *Carassius spp.*, *Ctenopharyn-godon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyn-godon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Mega-lobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snake-heads (*Channa spp.*) |
| 0304.5100 10 | 鲜或冷的花鳗鲡的鱼肉(不论是否绞碎) | 12 | 70 | 13 | 5 | 千克 | ABE | Marbled eels, fresh or chilled (whether or not minced) |
| 0304.5100 20 | 鲜或冷的欧洲鳗鲡的鱼肉(不论是否绞碎) | 12 | 70 | 13 | 5 | 千克 | ABEF | Meat of european eels, fresh or chilled (whether or not minced) |
| 0304.5100 90 | 鲜或冷的罗非鱼(口孵非鲫属)、鲶鱼(鲿鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、其他鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属)的鱼肉 | 12 | 70 | 13 | 5 | 千克 | AB | Fresh or chilled fish meat of Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) |
| 0304.5200 | --鲑科鱼 | 12 | 70 | 13 | 5 | 千克 | AB | --Salmonoids |
| 0304.5300 | --犀鳕科、多丝真鳕科、鳕科、长尾鳕科、黑鳕科、无须鳕科、深海鳕科及南极鳕科鱼 | 12 | 70 | 13 | 5 | 千克 | AB | --Fish of the families bregmacerotidae, euclichthyidae, gadidae, macrouridae, melanonidae, merluccidae, moridae and Muraenolepididae |
| 0304.5400 | --剑鱼 | 12 | 70 | 13 | 5 | 千克 | ABU | --Swordfish(Xiphias gladius) |
| 0304.5500 | --南极犬牙鱼(南极犬牙鱼属) | 12 | 70 | 13 | 5 | 千克 | ABU | --Toothfish(Dissostichus spp.) |
| 0304.5600 | --角鲨及其他鲨鱼 | 12 | 70 | 13 | | 千克 | | --Dogfish and other sharks |
| 0304.5600 10 | 鲜或冷的濒危鲨鱼肉(不论是否绞碎) | 12 | 70 | 13 | | 千克 | ABEF | Fresh or chilled fish meat of endangered Shark, whether or not minced |
| 0304.5600 90 | 鲜或冷的其他鲨鱼肉(不论是否绞碎) | 12 | 70 | 13 | | 千克 | AB | Fresh or chilled fish meat of other Shark, whether or not minced |
| 0304.5700 | --鳐鱼及鳐鱼(鳐科) | 12 | 70 | 13 | | 千克 | | --Ray and skates(*Rajidae*) |
| 0304.5700 10 | 鲜或冷的濒危鳐鱼及鳐鱼的鱼肉(不论是否绞碎) | 12 | 70 | 13 | | 千克 | ABEF | Fresh or chilled fish meat of endangered Ray and skates, whether or not minced |
| 0304.5700 90 | 鲜或冷的其他鳐鱼及鳐鱼的鱼肉(不论是否绞碎) | 12 | 70 | 13 | | 千克 | AB | Fresh or chilled fish meat of other Ray and skates, whether or not minced |
| 0304.5900 | --其他 | 12 | 70 | 13 | | 千克 | | --Other |
| 0304.5900 10 | 鲜或冷的其他濒危鱼鱼肉(不论是否绞碎) | 12 | 70 | 13 | | 千克 | ABEF | Other endangered fish meat, fresh or chilled(whether or not minced) |
| 0304.5900 90 | 鲜或冷的其他鱼鱼肉(不论是否绞碎) | 12 | 70 | 13 | 5 | 千克 | AB | Other fish meat, fresh or chilled (whether or not minced) |
| | -冻的罗非鱼(口孵非鲫属)、鲶鱼(鲿鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属)的鱼片: | | | | | | | -Frozen fillets of tilapias (*Ore0-chromis spp.*), catfish (*Pan-gasi us spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyp rin us spp.*, *Carassius spp.*, *Ctenopharyn-godon idellus*, *Hypophthal-michthys spp.*, *Cirrh inus spp.*, *Mylopharyngodon pi-ceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobar-bus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lares niloticus*) and snakeheads (*Channa spp.*): |
| 0304.6100 | --罗非鱼(口孵非鲫属) | 10 | 70 | 13 | 13 | 千克 | AB | --Tilapia(oreochromis spp.) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --鲶鱼(鲿鲶属、鲶属、胡鲶属、真鮰属): | | | | | | | --catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.): |
| | ---叉尾鮰鱼(真鮰属): | | | | | | | ---Of Ictalurus: |
| 0304.6211 | ----斑点叉尾鮰鱼 | 10 | 70 | 13 | 13 | 千克 | AB | ----Channel catfish(ictaluru punctatus) |
| 0304.6219 | ----其他 | 10 | 70 | 13 | 13 | 千克 | AB | ----Other |
| 0304.6290 | ---其他 | 10 | 70 | 13 | 13 | 千克 | AB | ---Other |
| 0304.6300 | --尼罗河鲈鱼(尼罗尖吻鲈) | 10 | 70 | 13 | 13 | 千克 | AB | --Nile perch(Lates niloticus) |
| 0304.6900 | --其他 | 10 | 70 | 13 | 13 | 千克 | | --Other |
| 0304.6900 10 | 冻的花鳗鲡鱼片 | 10 | 70 | 13 | 13 | 千克 | ABE | Frozen fillets of marbled eels |
| 0304.6900 20 | 冻的欧洲鳗鲡鱼片 | 10 | 70 | 13 | 13 | 千克 | ABEF | Frozen fillets of european eels |
| 0304.6900 90 | 冻的鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、其他鳗鱼(鳗鲡属)及黑鱼(鳢属)的鱼片 | 10 | 70 | 13 | 13 | 千克 | AB | Frozen fillets of Carp(Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), Mylopharyngodon piceus) and snakeheads(Channa spp). |
| | -冻的犀鳕科、多丝真鳕科、鳕科、长尾鳕科、黑鳕科、无须鳕科、深海鳕科及南极鳕科鱼的鱼片: | | | | | | | -Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: |
| 0304.7100 | --鳕鱼(大西洋鳕鱼、格陵兰鳕鱼、太平洋鳕鱼) | 10 | 70 | 13 | 13 | 千克 | AB | --Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) |
| 0304.7200 | --黑线鳕鱼(黑线鳕) | 10 | 70 | 13 | 13 | 千克 | AB | --Haddock(Melanogrammus aeglefinus) |
| 0304.7300 | --绿青鳕鱼 | 10 | 70 | 13 | 13 | 千克 | AB | --Coalfish(Pollachius virens) |
| 0304.7400 | --狗鳕鱼(无须鳕属、长鳍鳕属) | 10 | 70 | 13 | 13 | 千克 | AB | --Hake(Merluccius spp. Urophycis spp.) |
| 0304.7500 | --狭鳕鱼 | 10 | 70 | 13 | 13 | 千克 | AB | --Alaska pollack(Theragra chalcogramma) |
| 0304.7900 | --其他 | 10 | 70 | 13 | 13 | 千克 | AB | --Other |
| | -其他冻鱼片: | | | | | | | -Other fish fillets, frozen: |
| 0304.8100 | --大麻哈鱼[红大麻哈鱼、细鳞大麻哈鱼、大麻哈鱼(种)、大鳞大麻哈鱼、银大麻哈鱼、马苏大麻哈鱼、玫瑰大麻哈鱼]、大西洋鲑鱼及多瑙哲罗鱼 | 10 | 70 | 13 | 13 | 千克 | AB | --Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) |
| 0304.8200 | --鳟鱼(河鳟、虹鳟、克拉克大麻哈鱼、阿瓜大麻哈鱼、吉雨大麻哈鱼、亚利桑那大麻哈鱼、金腹大麻哈鱼) | 10 | 70 | 13 | 13 | 千克 | AB | --Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |
| 0304.8300 | --比目鱼(鲽科、鲆科、舌鳎科、鳎科、菱鲆科、刺鲆科) | 10 | 70 | 13 | 13 | 千克 | AB | --Flat fish(Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) |
| 0304.8400 | --剑鱼 | 10 | 70 | 13 | 13 | 千克 | ABU | --Swordfish(Xiphias gladius) |
| 0304.8500 | --南极犬牙鱼(南极犬牙鱼属) | 10 | 70 | 13 | 13 | 千克 | ABU | --Toothfish(Dissostichus spp.) |
| 0304.8600 | --鲱鱼(大西洋鲱鱼、太平洋鲱鱼) | 10 | 70 | 13 | 13 | 千克 | AB | --Herring(Clupea harengus, clupea pallasii) |
| 0304.8700 | --金枪鱼(金枪鱼属)、鲣鱼或狐鲣(鲣) | 10 | 70 | 13 | 13 | 千克 | AB | --Tunas(of the genus Thunnus), skipjack or stripe-bel-lied bonito(Euthynnus(Katsuwonus) pelamis) |
| 0304.8800 | --角鲨、其他鲨鱼、魟鱼及鳐鱼(鳐科) | 10 | 70 | 13 | | 千克 | | --Dogfish, other sharks, rays and skates(*Rajidae*) |
| 0304.8800 10 | 冻的濒危鲨鱼、魟鱼及鳐鱼的鱼片 | 10 | 70 | 13 | | 千克 | ABEF | Frozen fillets of endangered Shark, Ray and skates |
| 0304.8800 90 | 冻的其他鲨鱼、魟鱼及鳐鱼的鱼片 | 10 | 70 | 13 | | 千克 | AB | Frozen fillets of other Shark, Ray and skates |
| 0304.8900 | --其他 | 10 | 70 | 13 | | 千克 | | --Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0304.8900 10 | 冻的其他濒危鱼片 | 10 | 70 | 13 | | 千克 | ABEF | Other endangered fish fillets |
| 0304.8900 90 | 冻的其他鱼片 | 10 | 70 | 13 | 13 | 千克 | AB | Other fish fillets |
| | -其他,冻的: | | | | | | | -Other,frozen: |
| 0304.9100 | --剑鱼 | 10 | 70 | 13 | 13 | 千克 | ABU | --Swordfish(Xiphias gladius) |
| 0304.9200 | --南极犬牙鱼(南极犬牙鱼属) | 10 | 70 | 13 | 13 | 千克 | ABU | --Toothfish(Dissostichus spp.) |
| 0304.9300 | --罗非鱼(口孵非鲫属)、鲶鱼(鲿鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属) | 10 | 70 | 13 | 13 | 千克 | | --Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Si-lurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cypri-nus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyn-godon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus has-selti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snake-heads (*Channa spp.*) |
| 0304.9300 10 | 冻的花鳗鲡鱼肉(不论是否绞碎) | 10 | 70 | 13 | 13 | 千克 | ABE | Frozen meat of marbled eels(whether or not minced) |
| 0304.9300 20 | 冻的欧洲鳗鲡鱼肉(不论是否绞碎) | 10 | 70 | 13 | 13 | 千克 | ABEF | Frozen meat of european eels(whether or not minced) |
| 0304.9300 90 | 冻的罗非鱼(口孵非鲫属)、鲶鱼(鲿鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、其他鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属)鱼肉(不论是否绞碎) | 10 | 70 | 13 | 13 | 千克 | AB | Fresh or chilled fish meat of Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) |
| 0304.9400 | --狭鳕鱼 | 10 | 70 | 13 | 13 | 千克 | AB | --Alaska Pollack(Theragra chalcogramma) |
| 0304.9500 | --犀鳕科、多丝真鳕科、鳕科、长尾鳕科、黑鳕科、无须鳕科、深海鳕科及南极鳕科鱼,狭鳕鱼除外 | 10 | 70 | 13 | 13 | 千克 | AB | --Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack(Theragra chalcogramma) |
| 0304.9600 | --角鲨及其他鲨鱼 | 10 | 70 | 13 | | 千克 | | --Dogfish and other sharks |
| 0304.9600 10 | 冻的濒危鲨鱼肉(不论是否绞碎) | 10 | 70 | 13 | | 千克 | ABFE | Forzen endangered Shark meat,whether or not minced |
| 0304.9600 90 | 冻的其他鲨鱼肉(不论是否绞碎) | 10 | 70 | 13 | | 千克 | AB | Forzen other Shark meat,whether or not minced |
| 0304.9700 | --鳐鱼及鳐鱼(鳐科) | 10 | 70 | 13 | | 千克 | | --Ray and skates(*Rajidae*) |
| 0304.9700 10 | 冻的濒危鳐鱼及鳐鱼的鱼肉(不论是否绞碎) | 10 | 70 | 13 | | 千克 | ABFE | Forzen meat of endangered Ray and skates,whether or not minced |
| 0304.9700 90 | 冻的其他鳐鱼及鳐鱼的鱼肉(不论是否绞碎) | 10 | 70 | 13 | | 千克 | AB | Forzen meat of other Ray and skates,whether or not minced |
| 0304.9900 | --其他 | 10 | 70 | 13 | | 千克 | | --Other |
| 0304.9900 10 | 其他冻濒危鱼类鱼肉(不论是否绞碎) | 10 | 70 | 13 | | 千克 | ABFE | Other meat of endangered fish (whether or not minced)frozen |
| 0304.9900 90 | 其他冻鱼肉(不论是否绞碎) | 10 | 70 | 13 | 13 | 千克 | AB | Other fish meat(whether or not minced)frozen |
| **03.05** | **干、盐腌或盐渍的鱼;熏鱼,不论在熏制前或熏制过程中是否烹煮;适合供人食用的鱼的细粉、粗粉及团粒:** | | | | | | | **Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:** |
| 0305.1000 | -适合供人食用的鱼的细粉、粗粉及团粒 | 10 | 80 | 13 | 13,15 | 千克 | AB | -Flours, meals and pellets of fish, fit for human consumption |
| 0305.2000 | -干、熏、盐腌或盐渍的鱼肝及鱼卵 | 10 | 80 | 13 | | 千克 | | -Livers and roes, dried, smoked, salted or in brine |
| 0305.2000 10 | 干、熏、盐制的濒危鱼种肝、卵及鱼精 | 10 | 80 | 13 | | 千克 | ABFE | Livers, roes and milt of endangered fish, dried, smoked, salted or in brine |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0305.2000 90 | 其他干、熏、盐制的鱼肝、鱼卵及鱼精 | 10 | 80 | 13 | 13,15 | 千克 | AB | Livers, roes and milt of other fish, dried, smoked, salted or in brine |
| | -干、盐腌或盐渍的鱼片,但熏制的除外: | | | | | | | -Fish fillets, dried, salted or in brine, but not smoked: |
| 0305.3100 | --罗非鱼(口孵非鲫属)、鲶鱼(鲿鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属) | 10 | 80 | 13 | 13,15 | 千克 | | --Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Si-lurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cypri-nus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyn-godon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus has-selti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snake-heads (*Channa spp.*) |
| 0305.3100 10 | 干、盐腌或盐渍的花鳗鲡鱼片(熏制的除外) | 10 | 80 | 13 | 13,15 | 千克 | ABE | Fillets of marbled eels (Anguilla marmorata), dried, smoked, salted or in brine (excluding smoked) |
| 0305.3100 20 | 干、盐腌或盐渍的罗非鱼(口孵非鲫属)、鲶鱼(鲿鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属)的鱼片(熏制的除外) | 10 | 80 | 13 | 13,15 | 千克 | ABEF | Fillets of Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), dried, salted or in brine (excluding smoked) |
| 0305.3100 90 | 干、盐腌或盐渍的罗非鱼(口孵非鲫属)、鲶鱼(鲿鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(西鲤、黑鲫、草鱼、鲢属、鲮属、青鱼)、其他鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属)的鱼片(熏制的除外) | 10 | 80 | 13 | 13,15 | 千克 | AB | Fish fillets of tilapia (oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Aguilla spp.), nile perch (Lates niloticus) and snake-heads (Channa spp.), dried, salted or in brine, but not smoked |
| 0305.3200 | --犀鳕科、多丝真鳕科、鳕科、长尾鳕科、黑鳕科、无须鳕科、深海鳕科及南极鳕科鱼 | 10 | 80 | 13 | 13,15 | 千克 | AB | --Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae |
| 0305.3900 | --其他 | 10 | 80 | 13 | | 千克 | | --Other |
| 0305.3900 10 | 干、盐腌或盐渍的濒危鱼类的鱼片(熏制的除外) | 10 | 80 | 13 | | 千克 | FEAB | Endangered fish fillets, dried, salted or in brine (other than smoked) |
| 0305.3900 90 | 其他干、盐腌或盐渍的鱼片(熏制的除外) | 10 | 80 | 13 | 13,15 | 千克 | AB | Fish fillets, dried, salted or in brine (excluding smoked) |
| | -熏鱼,包括鱼片,但食用杂碎除外: | | | | | | | -Smoked fish, including fillets, but excluding offal for human consumption: |
| | --大麻哈鱼[红大麻哈鱼、细鳞大麻哈鱼、大麻哈鱼(种)、大鳞大麻哈鱼、银大麻哈鱼、马苏大麻哈鱼、玫瑰大麻哈鱼]、大西洋鲑鱼及多瑙哲罗鱼: | | | | | | | --Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Altantic salmon (salmo salar) and Danube salmon (hucho hucho): |
| 0305.4110 | ---大西洋鲑鱼 | 14 | 80 | 13 | 13 | 千克 | AB | ---Atlantic salmon |
| 0305.4120 | ---大马哈鱼及多瑙哲罗鱼 | 14 | 80 | 13 | 13 | 千克 | AB | ---Pacific salmon and Danube salmon |
| 0305.4200 | --鲱鱼(大西洋鲱鱼、太平洋鲱鱼) | 16 | 80 | 13 | 13 | 千克 | AB | --Herrings (Atlantic herring, Pacific herring) |
| 0305.4300 | --鳟鱼(河鳟、虹鳟、克拉克大麻哈鱼、阿瓜大麻哈鱼、吉雨大麻哈鱼、亚利桑那大麻哈鱼、金腹大麻哈鱼) | 14 | 80 | 13 | 13 | 千克 | AB | --Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0305.4400 | --罗非鱼(口孵非鲫属)、鲶鱼(鲶鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属) | 14 | 80 | 13 | 13 | 千克 | | --Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Si-lurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cypri-nus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyn-godon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus has-selti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snake-heads (*Channa spp.*) |
| 0305.4400 10 | 熏制花鳗鲡及鱼片(食用杂碎除外) | 14 | 80 | 13 | 13 | 千克 | ABE | Marbled eels and fillets, smoked (other than edible for human consumption) |
| 0305.4400 20 | 熏制欧洲鳗鲡及鱼片(食用杂碎除外) | 14 | 80 | 13 | 13 | 千克 | ABEF | European eels and fillets, smoked (other than edible for human consumption) |
| 0305.4400 90 | 熏制罗非鱼(口孵非鲫属)、鲶鱼(鲶鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属)(食用杂碎除外) | 14 | 80 | 13 | 13 | 千克 | AB | smoked Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), dried, salted or in brine (excluding smoked) (other than edible fish offal) |
| 0305.4900 | --其他 | 14 | 80 | 13 | | 千克 | | --Other |
| 0305.4900 20 | 熏制其他濒危鱼及鱼片(食用杂碎除外) | 14 | 80 | 13 | | 千克 | ABEF | Other endangered fish and its fillets, smoked |
| 0305.4900 90 | 其他熏鱼及鱼片(食用杂碎除外) | 14 | 80 | 13 | 13 | 千克 | AB | Other fish and their fillets, smoked |
| | -干鱼(不包括食用杂碎),不论是否盐腌,但熏制的除外: | | | | | | | -Dried fish, other than edible fish offal, whether or not salted but not smoked: |
| 0305.5100 | --鳕鱼(大西洋鳕鱼、格陵兰鳕鱼、太平洋鳕鱼) | 16 | 80 | 13 | 13 | 千克 | AB | --Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) |
| 0305.5200 | --罗非鱼(口孵非鲫属)、鲶鱼(鲶鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属) | 16 | 80 | 13 | | 千克 | AB | --Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Si-lurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cypri-nus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyn-godon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus has-selti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snake-heads (*Channa spp.*) |
| 0305.5300 | --犀鳕科、多丝真鳕科、鳕科、长尾鳕科、黑鳕科、无须鳕科、深海鳕科及南极鳕科鱼,鳕鱼(大西洋鳕鱼、格陵兰鳕鱼、太平洋鳕鱼)除外 | 16 | 80 | 13 | | 千克 | AB | --Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (*Gadusmorhua*, *Gadus ogac*, *Gadus macrocephalus*) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0305.5400 | --鲱鱼(大西洋鲱鱼、太平洋鲱鱼)、鳀鱼(鳀属)、沙丁鱼(沙丁鱼、沙瑙鱼属)、小沙丁鱼属、黍鲱或西鲱、鲭鱼[大西洋鲭、澳洲鲭(鲐)、日本鲭(鲐)]、印度鲭(羽鳃鲐属)、马鲛鱼(马鲛属)、对称竹荚鱼、新西兰竹荚鱼及竹荚鱼(竹荚鱼属)、鲹鱼(鲹属)、军曹鱼、银鲳(鲳属)、秋刀鱼、圆鲹(圆鲹属)、多春鱼(毛鳞鱼)、剑鱼、鲔鱼、狐鲣(狐鲣属)、枪鱼 、旗鱼、四鳍旗鱼(旗鱼科) | 16 | 80 | 13 | | 千克 | AB | --Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus*, *Sardi-nops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scom-her japonicus*), Indian macker-els (*Rastrelliger spp.*), seerfi-shes (*Scomberomorus spp.*), jack and horse mackerel(*Tra-churus spp.*), jacks, crevalles(*Caranx spp.*), cobia(*Rachy-centron canadum*), silver pomfrets(*Pampus spp.*), Pacific saury(*Cololabis saira*), scads(*Decapterus spp.*), capelin(*Mallotus villosus*), swordfish(*Xiphias gladius*), Kawakawa (*Euthymus affinis*), bonitos(*Sarda spp.*), marlins, sail-fishes, spearfish(*Istiophori-dae*) |
| | --其他: | | | | | | | --Other: |
| 0305.5910 | ---海龙、海马 | 2 | 20 | 13 | 13 | 千克 | FEAB | ---Pipefish and hippocampi |
| 0305.5990 | ---其他 | 16 | 80 | 13 | | 千克 | | ---Other |
| 0305.5990 10 | 其他濒危干鱼,食用杂碎除外(不论是否盐腌,但熏制的除外) | 16 | 80 | 13 | | 千克 | AFEB | Other endangered fish other than edible for human consumption, dried (whether or not salted but not smoked) |
| 0305.5990 90 | 其他干鱼,食用杂碎除外(不论是否盐腌,但熏制的除外) | 16 | 80 | 13 | 13 | 千克 | AB | Other fish other than edible for human consumption, dried (whether or not salted but not smoked) |
| | -盐腌及盐渍的鱼(不包括食用杂碎),但干或熏制的除外: | | | | | | | -Fish(excluding offal for human consumptior), salted but not dried nor smoked and fish in brine: |
| 0305.6100 | --鲱鱼(大西洋鲱鱼、太平洋鲱鱼) | 16 | 80 | 13 | 13 | 千克 | AB | --Herrings (Atlantic herring,pacific herring) |
| 0305.6200 | --鳕鱼(大西洋鳕鱼、格陵兰鳕鱼、太平洋鳕鱼) | 16 | 80 | 13 | 13 | 千克 | AB | --Cod(Atlantic cod、Pacific cod、Greenland cod) |
| 0305.6300 | -- 鳀鱼 | 16 | 80 | 13 | 13 | 千克 | AB | --Anchovies (*Engraulis spp.*) |
| 0305.6400 | --罗非鱼(口孵非鲫属)、鲶鱼(鲇鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲩属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属) | 16 | 80 | 13 | 13 | 千克 | | --Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Si-lurus spp.*, *Cla rias spp.*, *Ic-talurus spp.*), carp (*Cypri-nus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyn-godon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snake-heads (*Channa spp.*) |
| 0305.6400 10 | 盐腌及盐渍的花鳗鲡,食用杂碎除外(干或熏制的除外) | 16 | 80 | 13 | 13 | 千克 | ABE | Marbled eels, dried, salted or in brine, other than deible for human consumption, but not smoked |
| 0305.6400 20 | 盐腌及盐渍的欧洲鳗鲡,食用杂碎除外(干或熏制的除外) | 16 | 80 | 13 | 13 | 千克 | ABEF | European eels, dried, salted or in brine, other than deible for human consumption, but not smoked |
| 0305.6400 90 | 盐腌及盐渍的罗非鱼(口孵非鲫属)、鲶鱼(鲇鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲩属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、其他鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属),食用杂碎除外(干或熏制的除外) | 16 | 80 | 13 | 13 | 千克 | AB | Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), dried, salted or in brine (excluding smoked) (other than edible fish offal), salted or in brine |
| | --其他: | | | | | | | --Other: |
| 0305.6910 | ---带鱼 | 16 | 80 | 13 | 13 | 千克 | AB | ---Scabber fish (*Trichurius*) |
| 0305.6920 | ---黄鱼 | 16 | 80 | 13 | 13 | 千克 | AB | ---Yellow croaker (*Pseudosicaena*) |
| 0305.6930 | ---鲳鱼 | 16 | 80 | 13 | 13 | 千克 | AB | ---Butterfish (*Pampus*) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0305.6990 | ---其他 | 16 | 80 | 13 | | 千克 | | ---Other |
| 0305.6990 10 | 盐腌及盐渍的其他濒危鱼,食用杂碎除外(干或熏制的除外) | 16 | 80 | 13 | | 千克 | ABFE | Other endangered fish,other than edible for human consuption, salted or in brine (not dried nor smoked) |
| 0305.6990 90 | 盐腌及盐渍的其他鱼,食用杂碎除外(干或熏制的除外) | 16 | 80 | 13 | 13 | 千克 | AB | Other fish, other than edible for human consuption salted or in brine (not dried nor smoked) |
| | -鱼鳍、鱼头、鱼尾、鱼鳔及其他可食用杂碎: | | | | | | | -Fish head、tail、maws and other edible fish offfal, for human consumption: |
| 0305.7100 | --鲨鱼翅 | 15 | 80 | 13 | | 千克 | | --Shark fin |
| 0305.7100 10 | 濒危鲸鲨鱼翅(不论是否干制、盐腌、盐渍和熏制) | 15 | 80 | 13 | | 千克 | ABEF | Sharks fins of whale (Rhincodon), man-eating shark (Cacharodon), basking shark (Cetorhinus), whether or not dried,salted,in brine and smoked |
| 0305.7100 90 | 其他的鲨鱼翅(不论是否干制、盐腌、盐渍和熏制) | 15 | 80 | 13 | 13 | 千克 | AB | Other sharks fins, whether or not dried, salted, in brine and smoked, whether or not dried, salted, in brine and smoked |
| 0305.7200 | --鱼头、鱼尾、鱼鳔 | 16 | 80 | 13 | | 千克 | | --Fish head,tail and maws |
| 0305.7200 10 | 濒危鱼的鱼头、鱼尾、鱼鳔(不论是否干制、盐腌、盐渍和熏制) | 16 | 80 | 13 | | 千克 | ABEF | Endangered fish of fish head,tail and maws,whether or not dried,salted,in brine and smoked |
| 0305.7200 90 | 其他鱼的鱼头、鱼尾、鱼鳔(不论是否干制、盐腌、盐渍和熏制) | 16 | 80 | 13 | 13 | 千克 | AB | Other fish of fish head,tail and maws,whether or not dried,salted,in brine and smoked |
| 0305.7900 | --其他 | 16 | 80 | 13 | | 千克 | | --Other |
| 0305.7900 10 | 其他濒危可食用鱼杂碎(不论是否干制、盐腌、盐渍和熏制) | 16 | 80 | 13 | | 千克 | ABEF | Other endangered fish edible for human consumption, whether or not dried,salted,in brine and smoked |
| 0305.7900 90 | 其他可食用鱼杂碎(不论是否干制、盐腌、盐渍和熏制) | 16 | 80 | 13 | 13 | 千克 | AB | Other fish edible for human consumption,whether or not dried,salted,in brine and smoked |
| **03.06** | **带壳或去壳的甲壳动物,活、鲜、冷、冻、干、盐腌或盐渍的;熏制的带壳或去壳甲壳动物,不论是在熏制前或熏制过程中是否烹煮;蒸过或用水煮过的带壳甲壳动物,不论是否冷、冻、干、盐腌或盐渍的;适合供人食用的甲壳动物的细粉、粗粉及团粒:** | | | | | | | **Crustaceans,whether in shell or not,live,fresh, chilled,frozen,dried,salted or in brine;smoked crustaceans,whether or not cooked before or during the smoking process;crustaceans, in shell, cooked by steaming or by boiling in water,whether or not chilled,frozen,dried,salted or in brine; flours,meals and pellets of crustaceans,fit for human consumption** |
| | -冻的: | | | | | | | -Frozen: |
| 0306.1100 | --岩礁虾和其他龙虾(真龙虾属、龙虾属、岩龙虾属) | 10 | 70 | 13 | 13 | 千克 | AB | --Reef shrimp and shrimp(Palinurus、Lobster genus、Rock lobster genus) |
| 0306.1200 | --螯龙虾(螯龙虾属) | 10 | 70 | 13 | 13 | 千克 | AB | --Ao lobster(Ao lobster genus) |
| | --蟹: | | | | | | | --Crabs: |
| 0306.1410 | ---梭子蟹 | 10 | 70 | 13 | 13 | 千克 | AB | ---Swimming crab |
| 0306.1490 | ---其他 | 10 | 70 | 13 | 13 | 千克 | | ---Other |
| 0306.1490[暂] 11 | 冻的金霸王蟹(帝王蟹) | 5 | 70 | 13 | | 千克 | ABU | Frozen Lithodes aequispinus |
| 0306.1490 19 | 冻的毛蟹、仿石蟹(仿岩蟹)、堪察加拟石蟹、短足拟石蟹、扁足拟石蟹、雪蟹、日本雪蟹 | 10 | 70 | 13 | | 千克 | ABU | Frozen Eriocheir sinensis, Lithodes, Paralithodes camtschaticus, Paralithodes brevipes, Paralithodes platypus, Snow Crab |
| 0306.1490 90 | 其他冻蟹 | 10 | 70 | 13 | 13 | 千克 | AB | Other crab,frozen |
| 0306.1500 | --挪威海螯虾 | 16 | 70 | 13 | 13 | 千克 | AB | --Norway Lobsters(Nehrops norvegicus) |
| | --冷水小虾及对虾(长额虾属、褐虾): | | | | | | | --Cold-water shrimp and prawns (pandalus、spp., Crangon crangon): |
| | ---冷水小虾: | | | | | | | ---Cold-water shrimp: |
| 0306.1611 | ----虾仁 | 8 | 70 | 13 | 13 | 千克 | AB | ----Shelled |
| 0306.1612 | ----其他,北方长额虾 | 5 | 70 | 13 | 13 | 千克 | AB | ----Other,pandaius borealis |
| 0306.1612[暂] 10 | 冻煮北方长额虾(虾仁除外) | 2 | 70 | 13 | | 千克 | AB | Frozen boiled Northem pandalus (Pandalus), excluding shrimps |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0306.1612 90 | 其他冻北方长额虾(虾仁除外 | 5 | 70 | 13 | | 千克 | AB | Other frozen Northem pandalus(Pandalus),excluding shrimps |
| 0306.1619 | ----其他 | 5 | 70 | 13 | 13 | 千克 | AB | ----Other |
| | ---冷水对虾: | | | | | | | ---Cold-water prawns: |
| 0306.1621 | ----虾仁 | 8 | 70 | 13 | 13 | 千克 | AB | ----Shelled |
| 0306.1629 | ----其他 | 5 | 70 | 13 | 13 | 千克 | AB | ----Other |
| | --其他小虾及对虾: | | | | | | | --Other shrimps and prawns: |
| | ---小虾: | | | | | | | ---Shrimps: |
| 0306.1711 | ----虾仁 | 8 | 70 | 13 | 13 | 千克 | AB | ----Shelled |
| 0306.1719 | ----其他 | 5 | 70 | 13 | 13 | 千克 | AB | ----Other |
| | ---对虾: | | | | | | | ---Prawns: |
| 0306.1721 | ----虾仁 | 8 | 70 | 13 | 13 | 千克 | AB | ----Shelled |
| 0306.1729 | ----其他 | 5 | 70 | 13 | 13 | 千克 | AB | ----Other |
| | --其他,包括适合供人食用的甲壳动物的细粉、粗粉及团粒: | | | | | | | --Other, including flours, meals and pellets of crustaceans, fit for human consumption: |
| | ---淡水小龙虾: | | | | | | | ---Freshwater crawfish: |
| 0306.1911 | ----虾仁 | 16 | 70 | 13 | 13 | 千克 | AB | ----Shelled |
| 0306.1919 | ----其他 | 16 | 70 | 13 | 13 | 千克 | AB | ----Other |
| 0306.1990 | ---其他 | 16 | 70 | 13 | 13 | 千克 | AB | ---Other |
| | -活、鲜或冷的: | | | | | | | --Live,fresh or chilled: |
| | --岩礁虾及其他龙虾(真龙虾属、龙虾属、岩龙虾属): | | | | | | | --Rock lobster and other seacrawfish (*Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*): |
| 0306.3110 | ---种苗 | 0 | 0 | 13 | | 千克 | AB | ---For cultivation |
| 0306.3190暂 | ---其他 | 10 | 70 | 13 | | 千克 | AB | ---Other |
| | --鳌龙虾(鳌龙虾属): | | | | | | | --Lobsters (*Homarus spp.*): |
| 0306.3210 | ---种苗 | 0 | 0 | 13 | | 千克 | AB | ---For cultivation |
| 0306.3290暂 | ---其他 | 10 | 70 | 13 | | 千克 | AB | ---Other |
| | --蟹: | | | | | | | --Crabs: |
| 0306.3310 | ---种苗 | 0 | 0 | 13 | | 千克 | AB | ---For cultivation |
| | --其他: | | | | | | | --Other: |
| 0306.3391 | ----中华绒螯蟹 | 14 | 70 | 13 | | 千克 | AB | ----Freshwater crabs, live |
| 0306.3392 | ----梭子蟹 | 14 | 70 | 13 | | 千克 | AB | ----Swimming crab |
| 0306.3399 | ----其他 | 7 | 70 | 13 | | 千克 | | ----Other |
| 0306.3399暂 11 | 活金霸王蟹(帝王蟹) | 7 | 70 | 13 | | 千克 | ABU | Live Lithodes aequispinus |
| 0306.3399 19 | 活、鲜或冷的毛蟹、仿石蟹(仿岩蟹)、堪察加拟石蟹、短足拟石蟹、扁足拟石蟹、雪蟹、日本雪蟹,鲜或冷的金霸王蟹(帝王蟹) | 14 | 70 | 13 | | 千克 | ABU | Eriocheir sinensis, Lithodes, Paralithodes camtschaticus, Paralithodes brevipes, Paralithodes platypus, Snow Crab,live,fresh or cold |
| 0306.3399 90 | 其他活、鲜或冷的带壳或去壳蟹 | 14 | 70 | 13 | | 千克 | AB | Other live,fresh or cold crab,in shell or not |
| | --挪威海鳌虾: | | | | | | | --Norway lobsters (*Nephrops norvegicus*) |
| 0306.3410 | ---种苗 | 0 | 0 | 13 | | 千克 | AB | ---For cultivation |
| 0306.3490 | ---其他 | 14 | 70 | 13 | | 千克 | AB | --Other |
| | --冷水小虾及对虾(长额虾属、褐虾): | | | | | | | --Cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*): |
| 0306.3510 | ---种苗 | 0 | 0 | 13 | | 千克 | AB | ---For cultivation |
| 0306.3520 | ---鲜、冷对虾 | 15 | 70 | 13 | | 千克 | AB | ---Cold-water prawns, fresh or chilled |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0306.3590 | ---其他 | 12 | 70 | 13 | | 千克 | | ---Other |
| 0306.3590 01 | 活、鲜或冷的其他冷水小虾 | 12 | 70 | 13 | | 千克 | AB | Other Cold water shrimps, live, fresh or cold |
| 0306.3590 90 | 其他活的冷水对虾 | 12 | 70 | 13 | | 千克 | AB | Other live cold water prawns |
| | --其他小虾及对虾： | | | | | | | --Other shrimps and prawns： |
| 0306.3610 | ---种苗 | 0 | 0 | 13 | | 千克 | AB | ---For cultivation |
| 0306.3620 | ---鲜、冷对虾 | 15 | 70 | 13 | | 千克 | AB | ---Cold-water prawns, fresh or chilled |
| 0306.3690 | ---其他 | 12 | 70 | 13 | | 千克 | | ---Other |
| 0306.3690 01 | 其他鲜、冷小虾 | 12 | 70 | 13 | | 千克 | AB | Other fresh or cold shrimps |
| 0306.3690 90 | 其他活的小虾及对虾 | 12 | 70 | 13 | | 千克 | AB | Other live shrimps and prawns |
| | --其他，包括适合供人食用的甲壳动物的细粉、粗粉及团粒： | | | | | | | --Other, including flours, meals and pellets of crustaceans, fit for human consumption： |
| 0306.3910 | ---种苗 | 0 | 0 | 13 | | 千克 | AB | ---For cultivation |
| 0306.3990 | ---其他 | 14 | 70 | 13 | | 千克 | AB | ---Other |
| | -其他： | | | | | | | -Other： |
| 0306.9100 | --岩礁虾及其他龙虾(真龙虾属、龙虾属、岩龙虾属) | 15 | 70 | 13 | | 千克 | AB | --Rock lobster and other sea crawfish ( *Palinurus spp.* , *Panulirus spp.* , *Jasus spp.* ) |
| 0306.9200 | --鳌龙虾(鳌龙虾属) | 15 | 70 | 13 | | 千克 | AB | --Lobsters ( *Homarus spp.* ) |
| | --蟹： | | | | | | | --Crabs： |
| 0306.9310 | ---中华绒螯蟹 | 14 | 70 | 13 | | 千克 | AB | ---Freshwater crabs, live |
| 0306.9320 | ---梭子蟹 | 14 | 70 | 13 | | 千克 | AB | ---Swimming crab |
| 0306.9390 | ---其他 | 14 | 70 | 13 | | 千克 | AB | ---Other |
| 0306.9400 | --挪威海鳌虾 | 12 | 70 | 13 | | 千克 | AB | --Norway lobsters ( *Nephrops norvegicus* ) |
| | --小虾及对虾： | | | | | | | --Shrimps and prawns： |
| 0306.9510 | ---冷水小虾及对虾(长额虾属、褐虾) | 12 | 70 | 13 | | 千克 | AB | ---Cold-water shrimps and prawns ( *Pandalus spp.* , *Crangon crangon* )： |
| 0306.9590 | ---其他小虾及对虾 | 12 | 70 | 13 | | 千克 | AB | ---Other shrimps and prawns |
| 0306.9900 | --其他，包括适合供人食用的甲壳动物的细粉、粗粉及团粒 | 14 | 70 | 13 | | 千克 | AB | --Other, including flours, meals and pellets of crustaceans, fit for human consumption |
| **03.07** | **带壳或去壳的软体动物，活、鲜、冷、冻、干、盐腌或盐渍的；熏制的带壳或去壳软体动物，不论在熏制前或熏制过程中是否烹煮；适合供人食用的软体动物的细粉、粗粉及团粒：** | | | | | | | **molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking pracess; flours, meals and pellets of mollusks, fit for human consumption：** |
| | -牡蛎(蚝)： | | | | | | | -Oysters： |
| | --活、鲜或冷的： | | | | | | | --Live, fresh or chilled： |
| 0307.1110 | ---种苗 | 0 | 0 | 13 | 5 | 千克 | AB | ---For cultivation |
| 0307.1190 | ---其他 | 14 | 70 | 13 | 5 | 千克 | AB | ---Other |
| 0307.1200 | --冻的 | 14 | 70 | 13 | | 千克 | AB | --Frozen |
| 0307.1900 | --其他 | 14 | 70 | 13 | 5 | 千克 | AB | --Other |
| | -扇贝，包括海扇： | | | | | | | -Scallops, including queen scallops, of the genera *Pecten*, *Chlamys or Placopecten*： |
| | --活、鲜或冷的： | | | | | | | --Live, fresh or chilled： |
| 0307.2110 | ---种苗 | 0 | 0 | 13 | 5 | 千克 | | ---For cultivation |
| 0307.2110 10 | 大珠母贝种苗 | 0 | 0 | 13 | 5 | 千克 | ABE | Pearloyster( *Pinctada maxima* ), for cultivation |
| 0307.2110 90 | 其他扇贝种苗(包括海扇种苗) | 0 | 0 | 13 | 5 | 千克 | AB | Other scallops(including queen scallops) for cultivation) |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0307.2190 | ---其他 | 14 | 70 | 13 | 5 | 千克 | | ---Other |
| 0307.2190 10 | 其他活、鲜、冷大珠母贝 | 14 | 70 | 13 | 5 | 千克 | ABE | Other pearloyster (*Pinctada maxima*), live, fresh or chilled |
| 0307.2190 90 | 其他活、鲜、冷扇贝(包括海扇,种苗除外) | 14 | 70 | 13 | 5 | 千克 | AB | Other scallops (including queen scallops, excluding for cultivation) live, fresh or chilled |
| 0307.2200 | --冻的 | 14 | 80 | 13 | | 千克 | | --Frozen |
| 0307.2200 10 | 冻的大珠母贝 | 14 | 80 | 13 | | 千克 | AB | Frozen pearl oysters (Pinctada maxima) |
| 0307.2200 90 | 其他冻的扇贝(包括海扇) | 14 | 80 | 13 | | 千克 | AB | Other frozen scallops , including queen scallops |
| 0307.2900 | --其他 | 14 | 80 | 13 | 13 | 千克 | | --Other |
| 0307.2900 10 | 其他干、盐腌或盐渍的大珠母贝(包括熏制的带壳或去壳的,不论在熏制前或熏制过程中是否烹煮) | 14 | 80 | 13 | 13 | 千克 | ABE | Other dried, salted or in brine, smoked pearl oysters (Pinctada maxima), whether in shell or not (including smoked, whether in shell or not, whether or not cooked before or during the smoking process) |
| 0307.2900 90 | 其他干、盐腌或盐渍的扇贝(包括海扇;包括熏制的带壳或去壳的,不论在熏制前或熏制过程中是否烹煮) | 14 | 80 | 13 | 13 | 千克 | AB | Other dried, salted or in brine, smoked scallops (including queen scallops ), whether in shell or not (including smoked, whether in shell or not, whether or not cooked before or during the smoking process) |
| | -贻贝: | | | | | | | -Mussels (*Mytilus spp.*, *Perna spp.*): |
| | --活、鲜或冷的: | | | | | | | --Live, fresh or chilled: |
| 0307.3110 | ---种苗 | 0 | 0 | 13 | 5 | 千克 | AB | ---For cultivation |
| 0307.3190 | ---其他 | 14 | 70 | 13 | 5 | 千克 | | ---Other |
| 0307.3190 01 | 鲜、冷贻贝 | 14 | 70 | 13 | 5 | 千克 | AB | Mussels, fresh or chilled |
| 0307.3190 90 | 其他活贻贝 | 14 | 70 | 13 | 5 | 千克 | AB | Other mussels , live |
| 0307.3200 | --冻的 | 14 | 70 | 13 | | 千克 | AB | --Frozen |
| 0307.3900 | --其他 | 14 | 70 | 13 | | 千克 | AB | --Other |
| | -墨鱼及鱿鱼: | | | | | | | -Cuttle fish (*Sepia officinalis*, *Rossia macrosoma*, *Sepiola spp.*) and squid (*Ommastrephes spp.*, *Loligo spp.*, *Nototodarus spp.*, *Sepioteuthis spp.*): |
| | --活、鲜或冷的: | | | | | | | --Live, fresh or chilled: |
| 0307.4210 | ---种苗 | 0 | 0 | 13 | | 千克 | AB | --For cultivation |
| | ---其他: | | | | | | | ---Other |
| 0307.4291 | ----墨鱼(乌贼属、巨粒僧头乌贼、耳乌贼属)及鱿鱼(柔鱼属、枪乌贼属、双柔鱼属、拟乌贼属) | 12 | 70 | 13 | | 千克 | AB | ----Cuttle fish (*Sepia of fici-nalis*, *Rossia macrosoma*, *Sepiola spp.*) and squid (*Ommastrephes spp.*, *Loli-go spp.*, *Nototodarus spp.*, *Sepioteuthis spp.*) |
| 0307.4299 | ----其他 | 14 | 70 | 13 | | 千克 | AB | ----Other |
| | --冻的: | | | | | | | --Frozen: |
| 0307.4310 | ---墨鱼(乌贼属、巨粒僧头乌贼、耳乌贼属)及鱿鱼(柔鱼属、枪乌贼属、双柔鱼属、拟乌贼属) | 12 | 70 | 13 | | 千克 | AB | ---Cuttle fish (*Sepia of ficina-lis*, *Rossia macrosoma*, *Sepi-ola spp.*) and squid (*Om-mastrephes spp.*, *Loligo spp.*, *Nototodarus spp.*, *Se-pioteuthis spp.*) |
| 0307.4390 | ---其他 | 10 | 70 | 13 | | 千克 | AB | ---Other |
| | --其他: | | | | | | | --Other |
| 0307.4910 | ---墨鱼(乌贼属、巨粒僧头乌贼、耳乌贼属)及鱿鱼(柔鱼属、枪乌贼属、双柔鱼属、拟乌贼属) | 12 | 70 | 13 | | 千克 | AB | ---Cuttle fish (*Sepia of fici-nalis*, *Rossia macrosoma*, *Sepiola spp.*) and squid (*Ommastrephes spp.*, *Loli-go spp.*, *Nototodarus spp.*, *Sepioteuthis spp.*) |
| 0307.4990 | ---其他 | 10 | 70 | 13 | | 千克 | AB | ---Other |
| | -章鱼: | | | | | | | -Octopus (*Octopus spp.*): |
| 0307.5100 | --活、鲜或冷的 | 17 | 70 | 13 | 5 | 千克 | AB | --Live, fresh or chilled |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0307.5200 | --冻的 | 17 | 70 | 13 | | 千克 | AB | --Frozen |
| 0307.5900 | --其他 | 17 | 70 | 13 | 13 | 千克 | AB | --Other |
| | -蜗牛及螺,海螺除外: | | | | | | | -Snails, other than sea snails: |
| 0307.6010 | ---种苗 | 0 | 0 | 13 | | 千克 | | ---For cultivation |
| 0307.6010 10 | 濒危蜗牛及螺种苗,海螺除外 | 0 | 0 | 13 | | 千克 | ABFE | Endangered snails,other than sea snails,for cultivation |
| 0307.6010 90 | 其他蜗牛及螺种苗,海螺除外 | 0 | 0 | 13 | 5 | 千克 | AB | Other snails,other than sea snails,for cultivation |
| 0307.6090 | ---其他 | 14 | 70 | 13 | | 千克 | | ---Other |
| 0307.6090 10 | 其他濒危蜗牛及螺,海螺除外 | 14 | 70 | 13 | | 千克 | ABFE | Other endangered snails,other than sea snails |
| 0307.6090 90 | 其他活、鲜、冷、冻、干、盐腌或盐渍的蜗牛及螺,海螺除外(包括熏制的带壳或去壳的,不论在熏制前或熏制过程中是否烹煮) | 14 | 70 | 13 | 5 | 千克 | AB | Other snails,other than sea snails,live,fresh,chilled,frozen,dried,salted or in brine(including smoked ,in whether in shell or not,whether or not cooked before or during the smoking process) |
| | -蛤、鸟蛤及舟贝(蚶科、北极蛤科、鸟蛤科、斧蛤科、缝栖蛤科、蛤蜊科、中带蛤科、海螂科、双带蛤科、截蛏科、竹蛏科、砗磲科、帘蛤科): | | | | | | | -Clam、cockle and ark shell(families arcidae、arcticidae、cardiidae、donacidae、hiatellidae、mactridae、mesodesmatidae、myidae、semelidae、solecurtidae、solenidae、tridacnidae、veneridae): |
| | --活、鲜或冷的: | | | | | | | --Live,fresh or chilled: |
| 0307.7110 | ---种苗 | 0 | 0 | 13 | 5 | 千克 | | ---For cultivation |
| 0307.7110 10 | 砗磲的种苗 | 0 | 0 | 13 | 5 | 千克 | ABEF | Tridacindae for cultivation |
| 0307.7110 90 | 蛤、鸟蛤及舟贝(蚶科、北极蛤科、鸟蛤科、斧蛤科、缝栖蛤科、蛤蜊科中带蛤科、海螂科、双带蛤科、截蛏科、竹蛏科、帘蛤科)的种苗 | 0 | 0 | 13 | 5 | 千克 | AB | Clam, cockles and ark shells( famillies Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecutidae, Solenidae, Tridacnidae and Veneridae), for cultivation |
| | ---其他: | | | | | | | ---Other: |
| 0307.7191 | ----蛤 | 14 | 70 | 13 | 5 | 千克 | AB | ----Clam |
| 0307.7199 | ----其他 | 14 | 70 | 13 | 5 | 千克 | | ----Other |
| 0307.7199 10 | 活、鲜、冷砗磲 | 14 | 70 | 13 | 5 | 千克 | ABEF | Tridacna stone ,live,fresh or chilled |
| 0307.7199 20 | 活、鲜、冷的粗饰蚶 | 14 | 70 | 13 | 5 | 千克 | ABU | Live, fresh, cold coarse act the role of cockle |
| 0307.7199 90 | 活、鲜、冷鸟蛤及舟贝(蚶科、北极蛤科、鸟蛤科、斧蛤科、缝栖蛤科、蛤蜊科中带蛤科、海螂科、双带蛤科、截蛏科、竹蛏科、帘蛤科) | 14 | 70 | 13 | 5 | 千克 | AB | Clam、cockle and ark shell(arcidae、arcticidae、cardiidae、donacidae、hiatellidae、mactridae、mesodesmatidae、myidae、mesodesmatidae、solecurtidae、solenidae、tridacnidae、veneridae),live,fresh or chilled |
| 0307.7200 | 冻的 | 10 | 70 | 13 | | 千克 | | Frozen |
| 0307.7200 10 | 冻的砗磲 | 10 | 70 | 13 | | 千克 | ABEF | Frozen Tridacindae |
| 0307.7200 20 | 冻的粗饰蚶 | 10 | 70 | 13 | | 千克 | ABU | Frozen Anadara |
| 0307.7200 90 | 冻的其他蛤、鸟蛤及舟贝(蚶科、北极蛤科、鸟蛤科、斧蛤科、缝栖蛤科、蛤蜊科、中带蛤科、海螂科、双带蛤科、截蛏科、竹蛏科、帘蛤科) | 10 | 70 | 13 | | 千克 | AB | Other frozen Clam, cockles and ark shells( famillies Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecutidae, Solenidae, Tridacnidae and Veneridae) |
| 0307.7900 | --其他: | 10 | 70 | 13 | | 千克 | | --Other: |
| 0307.7900 10 | 干、盐制的砗磲(包括熏制的带壳或去壳的,不论在熏制前或熏制过程中是否烹煮) | 10 | 70 | 13 | | 千克 | AB | Tridacindae, dried, salted or in brine |
| 0307.7900 20 | 干、盐制的粗饰蚶(包括熏制的带壳或去壳的,不论在熏制前或熏制过程中是否烹煮) | 10 | 70 | 13 | | 千克 | AB | Anadara,dried,salted or in brine(smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking processother crustaceans,in shell,cooked by steaming or boiling in water) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0307.7900 90 | 干、盐制其他蛤、鸟蛤及舟贝(蚶科、北极蛤科、鸟蛤科、斧蛤科、缝栖蛤科、蛤蜊科、中带蛤科、海螂科、双带蛤科、截蛏科、竹蛏科、帘蛤科)(包括熏制的带壳或去壳的,不论在熏制前或熏制过程中是否烹煮) | 10 | 70 | 13 | | 千克 | AB | Other Clam, cockles and ark shells( famillies Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecutidae, Solenidae, Tridacnidae and Veneridae), dried or salted |
| | -鲍鱼(鲍属)及凤螺(凤螺属): | | | | | | | -Abalone(*Haliotis spp.*)and stromboid conchs(*Strombus spp*): |
| | --活、鲜或冷的凤螺(鲍属): | | | | | | | --Stromboid conchs (*Haliotis spp.*), live, fresh or chillde: |
| 0307.8110 | ---种苗 | 0 | 0 | 13 | 5 | 千克 | AB | ---For cultivation |
| 0307.8190 | ---其他 | 14 | 80 | 13 | 5 | 千克 | AB | ---Other |
| | --活、鲜或冷的凤螺(凤螺属): | | | | | | | --Stromboid conchs (*Haliotis spp.*), live, fresh or chillde: |
| 0307.8210 | ---种苗 | 0 | 0 | 13 | | 千克 | AB | ---For cultivation |
| 0307.8290 | ---其他 | 14 | 70 | 13 | | 千克 | AB | ---Other |
| 0307.8300 | --冻的鲍鱼(鲍属) | 10 | 80 | 13 | | 千克 | AB | --Abalone (*Haliotis spp.*), fro-zen |
| 0307.8400 | --冻的凤螺(凤螺属) | 10 | 70 | 13 | | 千克 | AB | --Stromboid conchs (*Strombus spp.*),frozen |
| 0307.8700 | --其他鲍鱼(鲍属) | 10 | 80 | 13 | | 千克 | AB | --Other abalone (*Haliotis spp.*) |
| 0307.8800 | --其他凤螺(凤螺属) | 10 | 70 | 13 | | 千克 | AB | --Other stromboid conchs (*Strombus spp.*) |
| | -其他,包括适合供人食用的的细粉、粗粉及团粒: | | | | | | | -Other, including flours, meals and pellets, fit for human consumption: |
| | --活、鲜或冷的: | | | | | | | --Live, fresh or chilled: |
| 0307.9110 | ---种苗 | 0 | 0 | 13 | | 千克 | | ---For cultivation |
| 0307.9110 10 | 濒危软体动物的种苗 | 0 | 0 | 13 | | 千克 | AFEB | Endangered molluscs, for cultivation |
| 0307.9110 90 | 其他软体动物的种苗 | 0 | 0 | 13 | 5 | 千克 | AB | Other molluscs, for cultivation |
| 0307.9190 | ---其他 | | 70 | 13 | | 千克 | | ---Other |
| 0307.9190 10 | 其他活、鲜、冷的濒危软体动物 | 14 | 70 | 13 | | 千克 | ABEF | Other endangered molluscs,live, fresh,chilled |
| 0307.9190 20 | 活、鲜、冷蚬属 | 14 | 70 | 13 | 5 | 千克 | ABU | Live, fresh, cold clam |
| 0307.9190[暂] 30 | 活、鲜、冷的象牙拔蚌 | 10 | 70 | 13 | 5 | 千克 | AB | Live, fresh, cold geoduck |
| 0307.9190 90 | 其他活、鲜、冷的软体动物 | 14 | 70 | 13 | 5 | 千克 | AB | Other molluscs,live, fresh,chilled |
| 0307.9200 | --冻的 | 10 | 70 | 13 | | 千克 | | --Frozen |
| 0307.9200 10 | 其他冻的濒危软体动物 | 10 | 70 | 13 | | 千克 | ABEF | Other frozen endangered Molluscs |
| 0307.9200 20 | 冻的蚬属 | 10 | 70 | 13 | | 千克 | ABU | Frozen clam |
| 0307.9200 90 | 其他冻的软体动物 | 10 | 70 | 13 | | 千克 | AB | Other frozen Molluscs |
| 0307.9900 | --其他 | 10 | 70 | 13 | | 千克 | | --Other |
| 0307.9900 10 | 其他干、盐腌或盐渍的濒危软体动物(包括供人食用的软体动物粉、团粒,甲壳动物除外;包括熏制的带壳或去壳的,不论在熏制前或熏制过程中是否烹煮) | 10 | 70 | 13 | | 千克 | ABEF | Other endangered molluscs,dried, salted or in brine (including flours, meals and pellets of molluscs , fit for human consumption; including smoked, whether in shell or not, whether or not cooked before or during the smoking process) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0307.9900 20 | 干、盐腌或盐渍蚬属(包括供人食用的软体动物粉、团粒,甲壳动物除外;包括熏制的带壳或去壳的,不论在熏制前或熏制过程中是否烹煮) | 10 | 70 | 13 | 13,15 | 千克 | ABU | dried, salted or in brine clam(including flours, meals and pellets of molluscs , fit for human consumption; including smoked, whether in shell or not, whether or not cooked before or during the smoking process) |
| 0307.9900 90 | 其他干、盐腌或盐渍软体动物(包括供人食用的软体动物粉、团粒,甲壳动物除外;包括熏制的带壳或去壳的,不论在熏制前或熏制过程中是否烹煮) | 10 | 70 | 13 | 13,15 | 千克 | AB | dried, salted or in brine Other molluscs (including flours, meals and pellets of molluscs , fit for human consumption; including smoked, whether in shell or not, whether or not cooked before or during the smoking process) |
| **03.08** | **不属于甲壳动物及软体动物的水生无脊柱动物,活、鲜、冷、冻、干、盐腌或盐渍的;熏制的不属于甲壳动物及软体动物的水生无脊柱动物,不论在熏制前或熏制过程中是否烹煮;适合供人食用的不属于甲壳动物及软体动物的水生无脊柱动物的细粉、粗粉及团粒:** | | | | | | | **Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption:** |
| | -海参(仿刺参、海参纲): | | | | | | | -Sea cucumbers (Stichopus japonicus、holothurioidea): |
| | --活、鲜或冷的: | | | | | | | --Live, fresh and chilled: |
| 0308.1110 | ---种苗 | 0 | 0 | 13 | 5 | 千克 | | ---For cultivation |
| 0308.1110 10 | 暗色刺参的种苗 | 0 | 0 | 13 | 5 | 千克 | ABEF | Isostichopus fuscus, for cultivation |
| 0308.1110 90 | 其他海参(仿刺参、海参纲)的种苗 | 0 | 0 | 13 | 5 | 千克 | AB | Other sea cucumbers (Stichopus japonicus, Holothurioidea), for cultivation |
| 0308.1190 | ---其他 | 14 | 70 | 13 | 5 | 千克 | | ---Other |
| 0308.1190 10 | 活、鲜或冷的暗色刺参 | 14 | 70 | 13 | 5 | 千克 | ABEF | Isostichopus fuscus, live, fresh or chilled |
| 0308.1190 20 | 活、鲜或冷的刺参(暗色刺参除外) | 14 | 70 | 13 | 5 | 千克 | ABU | Live, fresh trepang or cold(exceptisostichopus fuscus) |
| 0308.1190 90 | 活、鲜或冷的其他海参(仿刺参、海参纲) | 14 | 70 | 13 | 5 | 千克 | AB | Other sea cucumbers(Stichopus japonicus, holothurioidea), live, fresh or chilled |
| 0308.1200 | --冻的 | 10 | 80 | 13 | | 千克 | | --Frozen |
| 0308.1200 10 | 冻的暗色刺参 | 10 | 80 | 13 | | 千克 | ABEF | Frozen Isostichopus fuscus |
| 0308.1200 20 | 冻的其他刺参 | 10 | 80 | 13 | | 千克 | ABU | Other frozen sea cucumbers |
| 0308.1200 90 | 冻的其他海参(仿刺参、海参纲) | 10 | 80 | 13 | | 千克 | AB | Other frozensea cucumbers (Stichopus japonicus, Holothurioidea) |
| 0308.1900 | --其他 | 10 | 80 | 13 | 13 | 千克 | | --Other |
| 0308.1900 10 | 干、盐腌或盐渍暗色刺参(包括熏制的,不论在熏制前或熏制过程中是否烹煮;适合供人食用的细粉、粗粉及团粒) | 10 | 80 | 13 | 13 | 千克 | ABEF | Isostichopus fuscus, frozen, dried, salted or in brine, smoked(including flours, meals and pellets, fit for human consumption; including smoked, whether or not cooked before or during the smoking process) |
| 0308.1900 20 | 干、盐腌或盐渍的其他刺参(包括熏制的,不论在熏制前或熏制过程中是否烹煮;适合供人食用的细粉、粗粉及团粒) | 10 | 80 | 13 | 13 | 千克 | ABU | Frozen, dried, salted or pickled trepang(including flours, meals and pellets, fit for human consumption; including smoked, whether or not cooked before or during the smoking process) |
| 0308.1900 90 | 干、盐腌或盐渍的其他海参(仿刺参、海参纲)(包括熏制的,不论在熏制前或熏制过程中是否烹煮;适合供人食用的细粉、粗粉及团粒) | 10 | 80 | 13 | 13 | 千克 | AB | Other sea cucumbers (Stichopus japonicus, Holothurioidea), frozen, dried, salted or in brine, smoked (including flours, meals and pellets, fit for human consumption; including smoked, whether or not cooked before or during the smoking process) |
| | -海胆(球海胆属、拟球海胆、智利海胆、食用正海胆): | | | | | | | -Sea urchin (strongylocentrotus spp., paracentrotus lividus, Loxechinus albus, Echichinus esculentus): |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --活、鲜或冷的： | | | | | | | --Live, fresh or chilled： |
| 0308.2110 | ---种苗 | 0 | 0 | 13 | 5 | 千克 | AB | ---For cultivation |
| 0308.2190 | ---其他 | 14 | 70 | 13 | 5 | 千克 | | ---Other |
| 0308.2190 10 | 活、鲜或冷的食用海胆纲 | 14 | 70 | 13 | 5 | 千克 | ABU | Live, fresh and cold edible echinoidea |
| 0308.2190 90 | 其他活、鲜或冷的海胆(球海胆属、拟球海胆、智利海胆、食用正海胆) | 14 | 70 | 13 | 5 | 千克 | AB | OtherSea urchins, live, fresh, chilled, not for cultivation. |
| 0308.2200 | --冻的 | 10 | 70 | 13 | | 千克 | | --Frozen |
| 0308.2200 10 | 冻食用海胆纲 | 10 | 70 | 13 | | 千克 | ABU | Frozen edible echinoidea |
| 0308.2200 90 | 其他冻海胆 | 10 | 70 | 13 | | 千克 | AB | Other frozen Sea urchins |
| 0308.2900 | --其他 | 10 | 70 | 13 | 13,15 | 千克 | AB | --Other |
| 0308.2900 10 | 干、盐制食用海胆纲(包括熏制的,不论在熏制前或熏制过程中是否烹煮;适合供人食用的细粉、粗粉及团粒) | 10 | 70 | 13 | 13,15 | 千克 | ABU | Frozen, dried, edible salt echinoidea (including flours, meals and pellets, fit for human consumption; including smoked, whether or not cooked before or during the smoking process) |
| 0308.2900 90 | 其他干、盐制海胆(包括熏制的,不论在熏制前或熏制过程中是否烹煮;适合供人食用的细粉、粗粉及团粒) | 10 | 70 | 13 | 13,15 | 千克 | AB | Other frozen, dry, salt sea urchin (ball sea urchins, sea urchins, sea urchins, Chile is sea urchins) (including flours, meals and pellets, fit for human consumption; including smoked, whether or not cooked before or during the smoking process) |
| | -海蜇(海蜇属)： | | | | | | | -Jellyfish(Rhopilema spp.)： |
| | ---活、鲜或冷的： | | | | | | | ---Live, fresh or chilled： |
| 0308.3011 | ----种苗 | 0 | 0 | 13 | 5 | 千克 | AB | ----For cultivation |
| 0308.3019 | ----其他 | 14 | 70 | 13 | 5 | 千克 | AB | ----Other |
| 0308.3090 | ---其他 | 10 | 70 | 13 | 13,15 | 千克 | AB | ---Other |
| | -其他： | | | | | | | -Other： |
| | ---活、鲜或冷的： | | | | | | | ---Live, fresh or chilled： |
| 0308.9011 | ----种苗 | 0 | 0 | 13 | | 千克 | | ----For cultivation |
| 0308.9011 10 | 其他濒危水生无脊椎动物的种苗(甲壳动物及软体动物除外) | 0 | 0 | 13 | | 千克 | ABFE | Other endangered aquatic invertebrates, other than crustaceans and molluscs, for cultivation |
| 0308.9011 90 | 其他水生无脊椎动物的种苗(甲壳动物及软体动物除外) | 0 | 0 | 13 | 5 | 千克 | AB | Other aquatic invertebrates other than crustaceans and molluscs, for cultivation |
| 0308.9012 | ----沙蚕,种苗除外 | 14 | 70 | 13 | 5 | 千克 | AB | ----Clamworm, other than for cultivation |
| 0308.9019 | ----其他 | 14 | 70 | 13 | | 千克 | | ----Other |
| 0308.9019 10 | 活、鲜或冷的其他濒危水生无脊椎动物(甲壳动物及软体动物除外) | 14 | 70 | 13 | | 千克 | ABFE | Other endangered aquatic invertebrates, live, fresh or chilled(other than crustaceans and molluscs) |
| 0308.9019 90 | 活、鲜或冷的其他水生无脊椎动物(甲壳动物及软体动物除外) | 14 | 70 | 13 | 5 | 千克 | AB | Other aquatic invertebrates, live, fresh or chilled(other than crustaceans and molluscs) |
| 0308.9090 | ---其他 | 10 | 70 | 13 | | 千克 | | ---Other |
| 0308.9090 10 | 其他冻、干、盐制濒危水生无脊椎动物,包括供人食用的水生无脊椎动物粉、团粒(甲壳动物及软体动物除外;包括熏制的,不论在熏制前或熏制过程中是否烹煮;适合供人食用的细粉、粗粉及团粒) | 10 | 70 | 13 | | 千克 | ABFE | Other endangered aquatic invertebrates, frozen, dried, salted, including flours, meals and pellets of aquatic invertebrates, fit for human consumption(other than crustaceans and molluscs, including smoked, whether in shell or not, whether or not cooked ebfore or during the smoking proccess; flours, meals and pellets fit for human consumption) |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0308.9090 90 | 其他冻、干、盐制水生无脊椎动物,包括供人食用的水生无脊椎动物粉、团粒(甲壳动物及软体动物除外;包括熏制的,不论在熏制前或熏制过程中是否烹煮;适合供人食用的细粉、粗粉及团粒) | 10 | 70 | 13 | 13,15 | 千克 | AB | Other aquatic invertebrates, frozen, dried, salted, including flours, meals and pellets of aquatic invertebrates, fit for human consumption (other than crustaceans and molluscs, including smoked, whether in shell or not, whether or not cooked ebfore or during the smoking proccess; flours, meals and pellets fit for human consumption) |

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## 第四章
## 乳品;蛋品;天然蜂蜜;其他食用动物产品

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

**注释:**

一、所称"乳",是指全脂乳及半脱脂或全脱脂的乳。

二、税目 04.05 所称:

(一)"黄油",仅指从乳中提取的天然黄油、乳清黄油及调制黄油(淡的、加盐或酸败的,包括罐装黄油),按重量计乳脂含量在 80%及以上,但不超过 95%,乳的无脂固形物最大含量不超过 2%,以及水的最大含量不超过 16%。黄油中不含添加的乳化剂,但可含有氯化钠、食用色素、中和盐及无害乳酸菌的培养物。

(二)"乳酱"是一种油包水型可涂抹的乳状物,乳脂是该制品所含的唯一脂肪,按重量计其含量在 39%及以上,但小于 80%。

三、乳清经浓缩并加入乳或乳脂制成的产品,若同时具有下列三种特性,则视为乳酪归入税目 04.06:

(一)按干重计乳脂含量在 5%及以上的;

(二)按重量计干质成分至少为 70%,但不超过 85%的;

(三)已成形或可以成形的。

四、本章不包括:

(一)按重量计乳糖含量(以干燥无水乳糖计)超过 95%的乳清制品(税目 17.02);

(二)以一种物质(例如,油酸酯)代替乳中一种或多种天然成分(例如,丁酸酯)而制得的产品(品目 19.01 或 21.06);

(三)白蛋白(包括按重量计干质成分的乳清蛋白含量超过 80%的两种或两种以上的乳清蛋白浓缩物)(税目 35.02)及球蛋白(税目 35.04)。

**Notes:**

1. The expression "milk" means full cream milk or partially or completely skimmed milk.

2. For the purposes of heading No. 04.05:

(a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fvat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

(b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.

3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.06. Provided that they have the three following characteristics:

(a) A milkfat content, by weight of the dry matter, of 5% or more;

(b) A dry matter content, by weight, of at least 70% but not exceeding 85%; and

(c) They are moulded or capable of being moulded.

4. This Chapter does not cover:

(a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading No. 17.02);

(b) A product made of a substance (e.g., oleic acid ester) instead of one or more natural ingredients (e.g., butyrate) in milk.

(c) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading No. 35.02) or globulins (heading No. 35.04)

**子目注释:**

一、子目号 0404.10 所称"改性乳清",是指由乳清成分构成的制品,即全部或部分去除乳糖、蛋白或矿物质的乳清、加入天然乳清成分的乳清及由混入天然乳清成分制成的产品。

二、子目 0405.10 所称"黄油",不包括脱水黄油及印度酥油(子目号 0405.90)。

**Subheading Notes:**

1. For the purpose of subheading No. 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added and products obtained by mixing natural whey constituents.

2. For the purposes of subheading No. 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading No. 0405.90).

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **04.01** | **未浓缩及未加糖或其他甜物质的乳及奶油:** | | | | | | | **Milk and cream, not concentrated nor containing added sugar or other sweetening matter:** |
| 0401.1000 | -按重量计脂肪含量不超过 1% | 15 | 40 | 17 | 5,15 | 千克 | 7AB | -Of a fat content, by weight, not exceeding 1% |
| 0401.2000 | -按重量计脂肪含量超过 1%,但不超过 6% | 15 | 40 | 17 | 5,15 | 千克 | 7AB | -Of a fat content, by weight, exceeding 1% but not exceeding 6% |
| 0401.4000 | -按重量计脂肪含量超过 6%,但不超过 10% | 15 | 40 | 17 | 5,15 | 千克 | 7AB | -Of a fat content, by weight, exceeding 6%, but not exceeding 10% |
| 0401.5000 | -按重量计脂肪含量超过 10% | 15 | 40 | 17 | 5,15 | 千克 | 7AB | -Of a fat content, by weight, exceeding 10% |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **04.02** | **浓缩、加糖或其他甜物质的乳及奶油：** | | | | | | | **Milk and cream, concentrated or containing added sugar or other sweetening matter:** |
| 0402.1000 | -粉状、粒状或其他固体形状，按重量计脂肪含量不超过1.5% | 10 | 40 | 17 | 15 | 千克 | 7AB | -In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% |
| | -粉状、粒状或其他固体形状，按重量计脂肪含量超过1.5%： | | | | | | | -In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: |
| 0402.2100 | --未加糖或其他甜物质 | 10 | 40 | 17 | 15 | 千克 | 7AB | --Not containing added sugar or other sweetening matter |
| 0402.2900 | --其他 | 10 | 40 | 17 | 15 | 千克 | 7AB | --Other |
| | -其他： | | | | | | | -Other: |
| 0402.9100 | --未加糖或其他甜物质 | 10 | 90 | 17 | 5,15 | 千克 | AB | --Not containing added sugar or other sweetening matter |
| 0402.9900 | --其他 | 10 | 90 | 17 | 5,15 | 千克 | AB | --Other |
| **04.03** | **酪乳、结块的乳及奶油、酸乳、酸乳酒及其他发酵或酸化的乳和奶油，不论是否浓缩、加糖、加其他甜物质、加香料、加水果、加坚果或加可可：** | | | | | | | **Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:** |
| 0403.1000 | -酸乳 | 10 | 90 | 17 | 15 | 千克 | AB | -Yogurt |
| 0403.9000 | -其他 | 20 | 90 | 17 | 15 | 千克 | AB | -Other |
| **04.04** | **乳清，不论是否浓缩、加糖或其他甜物质；其他税目未列名的含天然乳的产品，不论是否加糖或其他甜物质：** | | | | | | | **Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:** |
| 0404.1000暂 | -乳清及改性乳清，不论是否浓缩、加糖或其他甜物质 | 2 | 30 | 17 | 15 | 千克 | AB | -Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter |
| 0404.9000 | -其他 | 20 | 90 | 17 | 15 | 千克 | AB | -Other |
| **04.05** | **黄油及其他从乳中提取的脂和油；乳酱：** | | | | | | | **Butter and other fats and oils derived from milk; dairy spreads:** |
| 0405.1000 | -黄油 | 10 | 90 | 17 | 15 | 千克 | AB | -Butter |
| 0405.2000 | -乳酱 | 10 | 90 | 17 | 15 | 千克 | AB | -Dairy spreads |
| 0405.9000 | -其他 | 10 | 90 | 17 | 15 | 千克 | AB | -Other |
| **04.06** | **乳酪及凝乳：** | | | | | | | **Cheese and curd:** |
| 0406.1000 | -鲜乳酪(未熟化或未固化的)，包括乳清乳酪；凝乳 | 12 | 90 | 17 | 15 | 千克 | AB | -Fresh (unripened or uncured) cheese, including whey cheese, and curd |
| 0406.2000 | -各种磨碎或粉化的乳酪 | 12 | 90 | 17 | 15 | 千克 | AB | -Grated or powdered cheese, of all kinds |
| 0406.3000 | -经加工的乳酪，但磨碎或粉化的除外 | 12 | 90 | 17 | 15 | 千克 | AB | -Processed cheese, not grated or powdered |
| 0406.4000 | -蓝纹乳酪和娄地青霉生产的带有纹理的其他乳酪 | 15 | 90 | 17 | 15 | 千克 | AB | -Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti* |
| 0406.9000 | -其他乳酪 | 12 | 90 | 17 | 15 | 千克 | AB | -Other cheese |
| **04.07** | **带壳禽蛋，鲜、腌制或煮过的：** | | | | | | | **Birds' eggs, in shell, fresh, preserved or cooked:** |
| | -孵化用受精禽蛋： | | | | | | | -Fertilised eggs for incubation: |
| 0407.1100 | --鸡的 | 0 | 0 | 13 | | 千克/个 | | --Of fowls of the species Gallus domesticus |
| 0407.1100 10 | 孵化用受精的濒危鸡的蛋 | 0 | 0 | 13 | | 千克/个 | AFEB | Of endangered hen's fertilised eggs for incubation |
| 0407.1100 90 | 孵化用受精的其他鸡的蛋 | 0 | 0 | 13 | 5 | 千克/个 | AB | Of hen's fertilised eggs for incubation |
| 0407.1900 | --其他 | 0 | 0 | 13 | | 千克/个 | | --Other |
| 0407.1900 10 | 其他孵化用受精濒危禽蛋 | 0 | 0 | 13 | | 千克/个 | AFEB | Other fertilised endangered eggs for incubation |
| 0407.1900 90 | 其他孵化用受精禽蛋 | 0 | 0 | 13 | 5 | 千克/个 | AB | Other fertilised eggs for incubation |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -其他鲜蛋： | | | | | | | -Other eggs, fresh： |
| 0407.2100 | --鸡的 | 20 | 80 | 13 | 5 | 千克/个 | AB | --Of fowls of the species Gallus domesticus |
| 0407.2900 | --其他 | 20 | 80 | 13 | | 千克/个 | | --Other |
| 0407.2900 10 | 其他鲜的带壳濒危禽蛋 | 20 | 80 | 13 | | 千克/个 | ABFE | Other endangered birds' eggs, in shell, fresh |
| 0407.2900 90 | 其他鲜的带壳禽蛋 | 20 | 80 | 13 | 5 | 千克/个 | AB | Other birds' eggs, in shell, fresh |
| | -其他： | | | | | | | -Other： |
| 0407.9010 | ---咸蛋 | 20 | 90 | 13 | 5 | 千克/个 | AB | ---Salted eggs |
| 0407.9020 | ---皮蛋 | 20 | 90 | 13 | 5 | 千克/个 | AB | ---Lime-preserved eggs |
| 0407.9090 | ---其他 | 20 | 90 | 13 | | 千克/个 | | ---Other |
| 0407.9090 10 | 其他腌制或煮过的带壳濒危野鸟蛋 | 20 | 90 | 13 | | 千克/个 | ABFE | Other endangered wild birds' eggs, in shell, preserved or cooked |
| 0407.9090 90 | 其他腌制或煮过的带壳禽蛋 | 20 | 90 | 13 | 5,15 | 千克/个 | AB | Other birds' eggs, in shell, preserved or cooked |
| **04.08** | **去壳禽蛋及蛋黄，鲜、干、冻、蒸过或水煮、制成型或用其他方法保藏的，不论是否加糖或其他甜物质：** | | | | | | | **Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter：** |
| | -蛋黄： | | | | | | | -Egg yolks： |
| 0408.1100 | --干的 | 20 | 90 | 13 | 5,15 | 千克 | AB | --Dried |
| 0408.1900 | --其他 | 20 | 90 | 13 | 5 | 千克 | AB | --Other |
| | -其他： | | | | | | | -Other： |
| 0408.9100 | --干的 | 20 | 90 | 13 | 5,15 | 千克 | AB | --Dried |
| 0408.9900 | --其他 | 20 | 90 | 13 | 5,15 | 千克 | AB | --Other |
| **04.09** | **天然蜂蜜：** | | | | | | | **Natural honey：** |
| 0409.0000 | 天然蜂蜜 | 15 | 80 | 13 | 5 | 千克 | AB | Natural honey |
| **04.10** | **其他税目未列名的食用动物产品：** | | | | | | | **Edible products of animal origin, not elsewhere specified or included：** |
| 0410.0010 | ---燕窝 | 25 | 80 | 17 | 5 | 千克 | AB | ---Salanganes' nests |
| | ---蜂产品： | | | | | | | ---Bee products： |
| 0410.0041 | ----鲜蜂王浆 | 15 | 70 | 13 | 5 | 千克 | AB | ----Pure royal jelley |
| 0410.0042 | ----鲜蜂王浆粉 | 15 | 70 | 17 | 5 | 千克 | AB | ----Pure royal jelley, in powder |
| 0410.0043 | ----蜂花粉 | 20 | 70 | 17 | 5 | 千克 | AB | ----Bee pollen |
| 0410.0049 | ----其他 | 20 | 70 | 17 | 5 | 千克 | AB | ----Other |
| 0410.0090 | ---其他 | 20 | 70 | 17 | | 千克 | | ---Other |
| 0410.0090 10 | 其他编号未列名濒危野生动物产品(食用) | 20 | 70 | 17 | | 千克 | ABFE | Other edible products of endangered wild animals origin, not elsewhere specified or included |
| 0410.0090 90 | 其他编号未列名的食用动物产品 | 20 | 70 | 17 | 5 | 千克 | AB | Other edible products of animals origin, not elsewhere specified or included |

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# 第五章
# 其他动物产品

# Chapter 5
# Products of animal origin, not elsewhere specified or included

**注释：**

一、本章不包括：

（一）食用产品（整个或切块的动物肠、膀胱和胃以及液态或干制的动物血除外）；

（二）生皮或毛皮（第四十一章、第四十三章），但税目 05.05 的货品及税目 05.11 的生皮或毛皮的边角废料仍归入本章；

（三）马毛及废马毛以外的动物纺织原料（第十一类）；

（四）供制帚、制刷用的成束、成簇的材料（税目 96.03）。

二、仅按长度而未按发根和发梢整理的人发，视为未加工品，归入税目 05.01。

三、本目录所称“兽牙”，是指象、河马、海象、一角鲸和野猪的长牙、犀角及其他动物的牙齿。

四、本目录所称“马毛”，是指马科、牛科动物的鬃毛和尾毛。品目 05.11 主要包括马毛及废马毛，不论是否制成带衬垫或不带衬垫的毛片。

**Notes:**

1. This Chapter does not cover:

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) Hides or skins (including furskins) other than goods of heading No. 05.05 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43)

(c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

(d) Prepared knots or tufts for broom or brush making (heading No. 96.03).

2. For the purposes of heading No. 05.01, the sorting of human hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading No.05.11 mainly include horsehair and horsehair waster, whether or not put up as a layer with or without supporting material.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **05.01** | **未经加工的人发，不论是否洗涤；废人发：** | | | | | | | **Human hair, unworked, whether or not washed or scoured; waste of human hair:** |
| 0501.0000 | 未经加工的人发，不论是否洗涤；废人发 | 15 | 90 | 17 | 15 | 千克 | B9 | Human hair, unworked, whether or not washed or scoured; waste of human hair |
| **05.02** | **猪鬃、猪毛；獾毛及其他制刷用兽毛；上述鬃毛的废料：** | | | | | | | **Pigs', hogs', or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:** |
| | -猪鬃、猪毛及其废料： | | | | | | | -Pigs', hogs', or boars', bristles and hair and waste thereof: |
| 0502.1010 | ---猪鬃 | 20 | 90 | 13 | 5,15 | 千克 | AB | ---Bristles |
| 0502.1020 | ---猪毛 | 20 | 90 | 13 | 5,15 | 千克 | AB | ---Hair |
| 0502.1030 | ---废料 | 20 | 90 | 13 | 5 | 千克 | B9 | ---Waste |
| | -其他： | | | | | | | -Other: |
| | ---獾毛及其他制刷用兽毛： | | | | | | | ---Badger hair and other brush making hair: |
| 0502.9011 | ----山羊毛 | 20 | 90 | 13 | 5,15 | 千克 | AB | ----Goat hair |
| 0502.9012 | ----黄鼠狼尾毛 | 20 | 90 | 13 | 5,15 | 千克 | ABEF | ----Weasel tail hair |
| 0502.9019 | ----其他 | 20 | 90 | 13 | | 千克 | | ----Other |
| 0502.9019 10 | 濒危獾毛及其他制刷用濒危兽毛 | 20 | 90 | 13 | | 千克 | ABFE | Endangered badger hair and other brush making hair of endangered animals |
| 0502.9019 90 | 其他獾毛及其他制刷用兽毛 | 20 | 90 | 13 | 5,15 | 千克 | AB | Other badger hair and other brush making hair of other animal |
| 0502.9020 | ---废料 | 20 | 90 | 13 | | 千克 | | ---Waste |
| 0502.9020 10 | 濒危獾毛及其他制刷濒危兽毛废料 | 20 | 90 | 13 | | 千克 | BEF | Waste of endangered badger hair and other brush making hair of endangered animals |
| 0502.9020 90 | 其他獾毛及其他制刷用兽毛的废料 | 20 | 90 | 13 | 5 | 千克 | 9B | Waste of badger hair and other brush making hair of other animals |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **05.04** | **整个或切块的动物(鱼除外)的肠、膀胱及胃,鲜、冷、冻、干、熏、盐腌或盐渍的:** | | | | | | | **Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:** |
| | ---肠衣: | | | | | | | ---Casings: |
| 0504.0011 | ----盐渍猪肠衣(猪大肠头除外) | 20 | 90 | 13 | 13 | 千克 | AB | ----Hog casings, salted(excluding hog fat-ends) |
| 0504.0012 | ----盐渍绵羊肠衣 | 18 | 90 | 13 | 13 | 千克 | AB | ----Sheep casings, salted |
| 0504.0013 | ----盐渍山羊肠衣 | 18 | 90 | 13 | 13 | 千克 | AB | ----Goat casings, salted |
| 0504.0014 | ----盐渍猪大肠头 | 20 | 90 | 13 | 13 | 千克 | AB | ----Hog fat-ends, salted |
| 0504.0019 | ----其他 | 18 | 90 | 13 | 13 | 千克 | AB | ----Other |
| | ---胃: | | | | | | | ---Gizzard: |
| 0504.0021 | ----冷、冻的鸡胗 | T2 | T2 | 13 | 5 | 千克 | 7AB | ----Cold,frozen gizzard |
| 0504.0029 | ----其他 | 20 | 90 | 13 | 5 | 千克 | AB | ----Other |
| 0504.0090 | ---其他 | 20 | 80 | 13 | 5 | 千克 | AB | ---Other |
| **05.05** | **带有羽毛或羽绒的鸟皮及鸟体其他部分;羽毛及不完整羽毛(不论是否修边)、羽绒,仅经洗涤、消毒或为了保藏而作过处理,但未经进一步加工;羽毛或不完整羽毛的粉末及废料:** | | | | | | | **Skins and other parts of birds, with their feathers or down; feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:** |
| 0505.1000暂 | -填充用羽毛;羽绒 | 2 | 100 | 13 | | 千克 | | -Feathers of a kind used for stuffing; down |
| 0505.1000暂 10 | 填充用濒危野生禽类羽毛、羽绒(仅经洗涤、消毒等处理,未进一步加工) | 2 | 100 | 13 | | 千克 | ABFE | Feathers of endangered wild birds, of a kind used for stuffing; down(not further worked than cleaned, disinfected or treated for preservation) |
| 0505.1000暂 90 | 其他填充用羽毛;羽绒(仅经洗涤、消毒等处理,未进一步加工) | 2 | 100 | 13 | 5,15 | 千克 | AB | Feathers of other birds, of a kind used for stuffing; down(not further worked than cleaned, disinfected or treated for preservation) |
| | -其他: | | | | | | | -Other: |
| 0505.9010 | ---羽毛或不完整羽毛的粉末及废料 | 10 | 35 | 13 | 5 | 千克 | 9AB | ---Powder and waste of feathers or parts of feathers |
| 0505.9090 | ---其他 | 10 | 90 | 13 | | 千克 | | ---Other |
| 0505.9090 10 | 其他濒危野生禽类羽毛、羽绒(包括带有羽毛或羽绒的鸟皮及鸟体的其他部分) | 10 | 90 | 13 | | 千克 | AFEB | Feathers and down of endangered wild birds (including skins and other parts of birds, with their feathers or down) |
| 0505.9090 90 | 其他羽毛、羽绒(包括带有羽毛或羽绒的鸟皮及鸟体的其他部分) | 10 | 90 | 13 | 5,15 | 千克 | AB | Feathers and down of other birds (including skins and other parts of birds,with their feathers or down) |
| **05.06** | **骨及角柱,未经加工或经脱脂、简单整理(但未切割成形)、酸处理或脱胶;上述产品的粉末及废料:** | | | | | | | **Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products:** |
| 0506.1000 | -经酸处理的骨胶原及骨 | 12 | 50 | 17 | | 千克 | AB | -Ossein and bones treated with acid |
| | -其他: | | | | | | | -Other: |
| | ---骨粉、骨废料: | | | | | | | ---Powder and waste of bones: |
| 0506.9011 | ----含牛羊成分的 | 12 | 35 | 17 | | 千克 | | ----Of bovine and sheep |
| 0506.9011 10 | 含牛羊成分的骨废料(未经加工或仅经脱脂等加工的) | 12 | 35 | 17 | | 千克 | 9AB | Waste of bones, containing bovine composition or sheep and goats composition(unworked, defatted, simply prepared) |
| 0506.9011 90 | 含牛羊成分的骨粉(未经加工或仅经脱脂等加工的) | 12 | 35 | 17 | | 千克 | AB | Powder of bones, containing bovine composition or sheep and goats composition (unworked, defatted, simply prepared) |
| 0506.9019 | ----其他 | 12 | 35 | 17 | | 千克 | | ----Other |
| 0506.9019 10 | 其他骨废料(未经加工或仅经脱脂等加工的) | 12 | 35 | 17 | | 千克 | 9AB | Other waste of bones (unworked, defatted, simply prepared) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0506.9019 90 | 其他骨粉(未经加工或仅经脱脂等加工的) | 12 | 35 | 17 | | 千克 | AB | Other powder of bones(unworked, defatted, simply prepared) |
| 0506.9090 | ---其他 | 12 | 50 | 13 | | 千克 | | ---Other |
| 0506.9090 11 | 已脱胶的虎骨(指未经加工或经脱脂等加工的) | 12 | 50 | 13 | | 千克 | 89 | Tiger-bone (*as tigris*), degelatinized(unworked, defatted, simply prepared) |
| 0506.9090 19 | 未脱胶的虎骨(指未经加工或经脱脂等加工的) | 12 | 50 | 13 | | 千克 | 89 | Tiger-bone (*as tigirs*), not degelatinized(unworked, defatted, simply prepared) |
| 0506.9090 21 | 已脱胶的豹骨(指未经加工或经脱脂等加工的) | 12 | 50 | 13 | | 千克 | ABFE | Leopard-bone, degelatinized (unworked, defatted, simply prepared) |
| 0506.9090 29 | 未脱胶的豹骨(指未经加工或经脱脂等加工的) | 12 | 50 | 13 | | 千克 | ABFE | Leopard-bone, not degelatinized (unworked, defatted, simply prepared) |
| 0506.9090 31 | 已脱胶的濒危野生动物的骨及角柱(不包括虎骨、豹骨,指未经加工或经脱脂等加工的) | 12 | 50 | 13 | | 千克 | AFEB | Bones and horn-cores of endangered wild animals, degelatinized (other than tiger-bone, leopard-bone, unworked, defatted, simply prepared) |
| 0506.9090 39 | 未脱胶的濒危野生动物的骨及角柱(不包括虎骨、豹骨,指未经加工或经脱脂等加工的) | 12 | 50 | 13 | | 千克 | AFEB | Bones and horn-cores of endangered wild animals, not degelatinized (other than tiger-bone, leopard-bone, unworked, defatted, simply prepared) |
| 0506.9090 91 | 已脱胶的其他骨及角柱(不包括虎骨、豹骨,指未经加工或经脱脂等加工的) | 12 | 50 | 13 | | 千克 | AB | Bones and horn-cores of other animals, degelatinized (other than tiger-bone, leopard-bone, unworked, defatted, simply prepared) |
| 0506.9090 99 | 未脱胶的其他骨及角柱(不包括虎骨、豹骨,指未经加工或经脱脂等加工的) | 12 | 50 | 13 | | 千克 | AB | Bones and horn-cores of other animals, not degelatinized (other than tiger-bone, leopard-bone, unworked, defatted, simply prepared) |
| **05.07** | **兽牙、龟壳、鲸须、鲸须毛、角、鹿角、蹄、甲、爪及喙,未经加工或仅简单整理但未切割成形;上述产品的粉末及废料:** | | | | | | | **Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:** |
| 0507.1000 | -兽牙;兽牙粉末及废料 | 10 | 30 | 13 | | 千克 | | -Ivory; ivory powder and waste |
| 0507.1000 10 | 犀牛角 | 10 | 30 | 13 | 5 | 千克 | 89 | Rhinocerus horn (*cornu rhinocerotis*) |
| 0507.1000 20 | 其他濒危野生兽牙、兽牙粉末及废料 | 10 | 30 | 13 | | 千克 | AFEB | Ivory,ivory powder and waste thereof of other endangered wild animals |
| 0507.1000 30 | 其他兽牙 | 10 | 30 | 13 | 5 | 千克 | AB | Other ivory |
| 0507.1000 90 | 其他兽牙粉末及废料 | 10 | 30 | 13 | 5 | 千克 | 9AB | Other ivory powedr and waste thereof |
| | -其他: | | | | | | | -Other: |
| 0507.9010 | ---羚羊角及其粉末和废料 | 3 | 14 | 13 | 5 | 千克 | ABFE | ---Antelope horns and powder or waste thereof |
| 0507.9020 | ---鹿茸及其粉末 | 11 | 30 | 13 | 5 | 千克 | ABFE | ---Pilose antlers and powder thereof |
| 0507.9090 | ---其他 | 10 | 50 | 13 | 5 | 千克 | AFEB | ---Other |
| **05.08** | **珊瑚及类似品,未经加工或仅简单整理但未经进一步加工;软体动物壳、甲壳动物壳、棘皮动物壳、墨鱼骨,未经加工或仅简单整理但未切割成形,上述壳、骨的粉末及废料:** | | | | | | | **Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:** |
| 0508.0010 | ---粉末及废料 | 12 | 35 | 13 | | 千克 | | ---Powder and waste |
| 0508.0010 10 | 珊瑚及濒危水产品的粉末、废料(包括介、贝、棘皮动物壳,不包括墨鱼骨的粉末及废料) | 12 | 35 | 13 | | 千克 | AFEB | Powder and waste of endangered aquatic product(including shells of molluscs,crustaceans or echinoderms and cuttle-bone) |
| 0508.0010 90 | 其他水产品壳、骨的粉末及废料(包括介、贝、棘皮动物壳、墨鱼骨的粉末及废料) | 12 | 35 | 13 | 5 | 千克 | AB | Powder and waste of other aquatic products (including shells of molluscs, crustaceans or echinoderms and cuttle-bone) |
| 0508.0090 | ---其他 | 12 | 50 | 13 | | 千克 | | ---Other |
| 0508.0090 10 | 珊瑚及濒危水产品的壳、骨(包括介、贝、棘皮动物的壳,不包括墨鱼骨) | 12 | 50 | 13 | | 千克 | AFEB | Shells ,bone of endangered coral and endangered aquatic products(including shells of molluscs,crustaceans or echinoderms and cuttle-bone) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0508.0090 90 | 其他水产品的壳、骨(包括介、贝、棘皮动物的壳、不包括墨鱼骨) | 12 | 50 | 13 | 5 | 千克 | AB | Shells and bone of other aquatic products(including shells of molluscs, crustaceans or echinoderms and cuttle-bone) |
| **05.10** | **龙涎香、海狸香、灵猫香及麝香;斑蝥;胆汁,不论是否干制;供配制药用的腺体及其他动物产品,鲜、冷、冻或用其他方法暂时保藏的:** | | | | | | | **Ambergris, castoreum, civet and musk; cantharides; bile, whether of not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved:** |
| 0510.0010 | ---黄药 | 3 | 14 | 13 | 5 | 千克 | | ---Bezoar |
| 0510.0010 10 | 牛黄 | 3 | 14 | 13 | 5 | 千克 | 8A | Calculus bovis |
| 0510.0010 20 | 猴枣 | 3 | 14 | 13 | 5 | 千克 | QAFEB | Calculus macaca mulatta |
| 0510.0010 90 | 其他黄药(不包括牛黄) | 3 | 14 | 13 | 5 | 千克 | AFEB | Other bezoar (excluding calculus bovis) |
| 0510.0020 | ---龙涎香、海狸香、灵猫香 | 7 | 50 | 13 | 5 | 千克 | AFEB | ---Ambergris, castoreum and civet |
| 0510.0020 10 | 海狸香、灵猫香 | 7 | 50 | 13 | 5 | 千克 | ABEF | castoreum and civet |
| 0510.0020 20 | 龙涎香 | 7 | 50 | 13 | 5 | 千克 | AB | Ambergris |
| 0510.0030 | ---麝香 | 7 | 20 | 13 | | 千克 | 8AF | ---Musk |
| 0510.0040 | ---斑蝥 | 7 | 50 | 13 | 5 | 千克 | QAB | ---Cantharides |
| 0510.0090 | ---其他 | 6 | 20 | 13 | | 千克 | | ---Other |
| 0510.0090 10 | 其他濒危野生动物胆汁及其他产品(不论是否干制;鲜、冷、冻或用其他方法暂时保藏的) | 6 | 20 | 13 | | 千克 | AFEB | Bile and other products of other endangered wild animals(whether or not dried, fresh, chilled, frozen or otherwise provisionally preserved) |
| 0510.0090 90 | 胆汁,配药用腺体及其他动物产品(不论是否干制;鲜、冷、冻或用其他方法暂时保藏的) | 6 | 20 | 13 | 5 | 千克 | AB | Bile, glands and other animal products used in the preparation of pharmaceutical products (whether or not dried, fresh, chilled, frozen or otherwise provisionally preserved) |
| **05.11** | **其他税目未列名的动物产品;不适合供人食用的第一章或第三章的死动物:** | | | | | | | **Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:** |
| 0511.1000 | -牛的精液 | 0 | 0 | 13 | | 千克 | | -Bovine semen |
| 0511.1000 10 | 濒危野生牛的精液 | 0 | 0 | 13 | | 千克 | ABFE | Semen of endangered wild bovine |
| 0511.1000 90 | 其他牛的精液 | 0 | 0 | 13 | 5 | 千克 | AB | Other bovine semen |
| | -其他: | | | | | | | -Other: |
| | --鱼、甲壳动物、软体动物、其他水生无脊椎动物的产品;第三章的死动物: | | | | | | | --Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3: |
| | ---鱼的: | | | | | | | ---Fish: |
| 0511.9111[暂] | ----受精鱼卵 | 0 | 35 | 13 | | 千克 | | ----Fertilized fish eggs |
| 0511.9111[暂] 10 | 濒危鱼的受精卵 | 0 | 35 | 13 | | 千克 | ABFE | Fertilized eggs of endangered fish |
| 0511.9111[暂] 90 | 其他受精鱼卵 | 0 | 35 | 13 | 5 | 千克 | AB | Other fertilized fish eggs |
| 0511.9119 | ----其他 | 12 | 35 | 13 | | 千克 | | ----Other |
| 0511.9119 10 | 濒危鱼的非食用产品(包括鱼肚) | 12 | 35 | 13 | | 千克 | ABFE | Products of endangered fish(including fish maw)unfit for human consumption |
| 0511.9119 90 | 其他鱼的非食用产品(包括鱼肚) | 12 | 35 | 13 | 5 | 千克 | AB | Products of other fish(including fish maw)unfit for human consumption |
| 0511.9190 | ---其他 | 12 | 35 | 13 | | 千克 | | ---Other |
| 0511.9190 10 | 濒危水生无脊椎动物产品(包括甲壳动物、软体动物、第三章死动物) | 12 | 35 | 13 | | 千克 | ABFE | Products of endangererd crustaceans molluscs or other aquatic invertebrates; dead animals of Chapter 3 |
| 0511.9190 90 | 其他水生无脊椎动物产品(包括甲壳动物、软体动物、第三章死动物) | 12 | 35 | 13 | 5 | 千克 | AB | Other products of crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 |
| | --其他: | | | | | | | --Other: |
| 0511.9910 | ---动物精液(牛的精液除外) | 0 | 0 | 13 | | 千克 | | ---Animal semen, other than bovine semen |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0511.9910 10 | 濒危野生动物精液(牛的精液除外) | 0 | 0 | 13 | | 千克 | AFEB | Semen of endangered wild animals(other than bovine semen) |
| 0511.9910 90 | 其他动物精液(牛的精液除外) | 0 | 0 | 13 | 5 | 千克 | AB | Semen of other animals (other than bovine semen) |
| 0511.9920 | ---动物胚胎 | 0 | 0 | 13 | | 千克 | | ---Animal embryo |
| 0511.9920 10 | 濒危野生动物胚胎 | 0 | 0 | 13 | | 千克 | AFEB | Embryo of endangered wild animals |
| 0511.9920 90 | 其他动物胚胎 | 0 | 0 | 13 | 5 | 千克 | AB | Embryo of other animals |
| 0511.9930 | ---蚕种 | 0 | 0 | 13 | 5 | 千克 | AB | ---Silkworm graine |
| 0511.9940 | ---马毛及废马毛,不论是否制成有或无衬垫的毛片 | 15 | 90 | 13 | 5,15 | 千克 | | ---Horsehair and horsehair waster, whether or not put up as a layer with or without supporting material |
| 0511.9940 10 | 废马毛(不论是否制成有或无衬垫的毛片) | 15 | 90 | 13 | 5,15 | 千克 | 9B | Horsehair waster(whether or not put up as a lalyer with or without supporting material) |
| 0511.9940 90 | 其他马毛(不论是否制成有或无衬垫的毛片) | 15 | 90 | 13 | 5,15 | 千克 | AB | Other horsehair (whether or not put up as a lalyer with or without supporting material) |
| 0511.9990 | ---其他 | 12 | 35 | 13 | | 千克 | | ---Other |
| 0511.9990 10 | 其他编号未列名濒危野生动物产品(包括不适合供人食用的第一章的死动物) | 12 | 35 | 13 | | 千克 | AFEB | Products of endangered wild animals, not elsewhere specified or included (including dead animals of Chapter 1, unfit for human consumption) |
| 0511.9990 90 | 其他编号未列名的动物产品(包括不适合供人食用的第一章的死动物) | 12 | 35 | 13 | 5 | 千克 | AB | Animal products not elsewhere specified or included(including dead animals of Chapter 1, unfit for human consumption) |

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# 第二类
# 植 物 产 品

# SECTION Ⅱ
# VEGETABLE PRODUCTS

**注释：**

本类所称“团粒”，是指直接挤压或加入按重量计比例不超过3%的黏合剂制成的粒状产品。

**Notes：**

In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

## 第六章
## 活树及其他活植物；鳞茎、根及类似品；插花及装饰用簇叶

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

**注释：**

一、除税号06.01的菊苣植物及其根以外，本章包括通常由苗圃或花店供应为种植或装饰用的活树及其他货品（包括植物秧苗）；但不包括马铃薯、洋葱、青葱、大蒜及其他第七章的产品。

二、税号06.03、06.04的各种货品，包括全部或部分用这些货品制成的花束、花篮、花圈及类似品，不论是否有其他材料制成的附件。但这些货品不包括税号97.01的拼贴画或类似的装饰板。

**Notes：**

1. Subject to the second part of heading No. 06.01 this Chapter covers only live trees and goods (including seeding vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 97.01.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **06.01** | **鳞茎、块茎、块根、球茎、根颈及根茎，休眠、生长或开花的；菊苣植物及其根，但税目12.12的根除外：** | | | | | | | **Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12:** |
| | -休眠的鳞茎、块茎、块根、球茎、根颈及根茎： | | | | | | | -Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant: |
| 0601.1010 | ---番红花球茎 | 4 | 14 | 13 | 5 | 个/千克 | AB | ---Stigma croci corms |
| | ---百合球茎： | | | | | | | ---lily corms: |
| 0601.1021 | ----种用 | 0 | 0 | 13 | | 个/千克 | AB | ----Seed |
| 0601.1029 | ----其他 | 5 | 40 | 13 | | 个/千克 | AB | ----Other |
| | ---其他： | | | | | | | ---Other: |
| 0601.1091 | ----种用 | 0 | 0 | 13 | | 个/千克 | | ----Seed |
| 0601.1091 10 | 种用休眠的兰花块茎（包括球茎、根颈及根茎） | 0 | 0 | 13 | 5 | 个/千克 | AFEB | Orchid tubers, dormant, seed (including corms, crowns and rhizomes) |
| 0601.1091 91 | 种用休眠其他濒危植物鳞茎等（包括球茎、根颈、根茎、鳞茎、块茎、块根） | 0 | 0 | 13 | | 个/千克 | ABFE | Bulbs, tubers, tuberous roots, dormant, seed (including corms, crowns and rhizomes) of endaergered plants |
| 0601.1091 99 | 种用休眠的其他鳞茎、块茎、块根（包括球茎、根颈及根茎） | 0 | 0 | 13 | 5 | 个/千克 | AB | Other bulbs, tubers, tuberous roots, dormant, seed (including corms, crowns and rhizomes) |
| 0601.1099 | ----其他 | 5 | 40 | 13 | | 个/千克 | | ----Other |
| 0601.1099 10 | 其他休眠的兰花块茎（包括球茎、根颈及根茎） | 5 | 40 | 13 | 5 | 个/千克 | AFEB | Other orchid tubers, dormant (including corms, crowns and rhizomes) |
| 0601.1099 91 | 其他休眠濒危植物鳞茎等（包括球茎、根颈、根茎、鳞茎、块茎、块根） | 5 | 40 | 13 | | 个/千克 | AFEB | Other endangered plants bulbs (including corms, crowns, rhizomes, bulbs, tuber, tuberous roots, dormant) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0601.1099 99 | 其他休眠的其他鳞茎、块茎、块根(包括球茎、根颈及根茎) | 5 | 40 | 13 | 5 | 个/千克 | AB | Other bulbs, tubers, tuberous roots, dormant, seed (including corms, crowns and rhizomes), dormant |
| 0601.2000 | -生长或开花的鳞茎、块茎、块根、球茎、根颈及根茎;菊苣植物及其根 | 15 | 80 | 13 | | 个/千克 | | -Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots |
| 0601.2000 10 | 生长或开花的兰花块茎(包括球茎、根颈及根茎) | 15 | 80 | 13 | 5 | 个/千克 | AFEB | Orchid tubers, in growth or in flower (in-cluding corms, crowns and rhizomes) |
| 0601.2000 20 | 生长或开花的仙客来鳞茎 | 15 | 80 | 13 | 5 | 个/千克 | AFEB | Cyclamen tubers, in growth or in flower |
| 0601.2000 91 | 生长或开花的其他濒危植物鳞茎等(包括球茎、根颈、根茎、鳞茎、块茎、块根、菊苣植物) | 15 | 80 | 13 | | 个/千克 | AFEB | Other endangered plants bulbs (including corms, crowns, rhizomes, bulbs, tubers, tuberous roots, chicory plants) in growth or in flower |
| 0601.2000 99 | 生长或开花的其他鳞茎及菊苣植物(包括块茎、块根、球茎、根颈及根茎,税目12.12根除外) | 15 | 80 | 13 | 5 | 个/千克 | AB | Other bulbs and chicory plants (including tubers, tuberous roots, corms, crowns and rhizomes, other than roots of heading No. 12.12) in growth or in flower |
| **06.02** | **其他活植物(包括其根)、插枝及接穗;蘑菇菌丝:** | | | | | | | **Other live plants (including their roots) cuttings and slips; mushroom spawn:** |
| 0602.1000 | -无根插枝及接穗 | 0 | 0 | 13 | | 株/千克 | | -Unrooted cuttings and slips |
| 0602.1000 10 | 濒危植物的无根插枝及接穗 | 0 | 0 | 13 | | 株/千克 | ABFE | Unrooted cuttings and slips of endangered pl-ants |
| 0602.1000 90 | 其他无根插枝及接穗 | 0 | 0 | 13 | 5 | 株/千克 | AB | Other unrooted cuttings and slips |
| | -食用水果或食用坚果的树、灌木,不论是否嫁接: | | | | | | | -Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts: |
| 0602.2010 | ---种用苗木 | 0 | 0 | 13 | | 株/千克 | AB | ---Seedlings |
| 0602.2090 | ---其他 | 10 | 80 | 13 | 5 | 株/千克 | AB | ---Other |
| | -杜鹃,不论是否嫁接: | | | | | | | -Rhododendrons and azaleas, grafted or not: |
| 0602.3010 | ---种用 | 0 | 0 | 13 | 5 | 株/千克 | AB | ---Seedlings |
| 0602.3090 | ---其他 | 15 | 80 | 13 | 5 | 株/千克 | AB | ---Other |
| | -玫瑰,不论是否嫁接: | | | | | | | -Roses, grafted or not: |
| 0602.4010 | ---种用 | 0 | 0 | 13 | 5 | 株/千克 | AB | ---Seedlings |
| 0602.4090 | ---其他 | 15 | 80 | 13 | 5 | 株/千克 | AB | ---Other |
| | -其他: | | | | | | | -Other: |
| 0602.9010 | ---蘑菇菌丝 | 0 | 0 | 13 | 5 | 千克 | AB | ---Mushroom spawn |
| | ---其他: | | | | | | | ---Other: |
| 0602.9091 | ----种用苗木 | 0 | 0 | 13 | | 株/千克 | | ----Seedlings |
| 0602.9091 10 | 种用兰花 | 0 | 0 | 13 | | 株/千克 | AFEB | Orchid, seedlings |
| 0602.9091 20 | 种用红豆杉苗木 | 0 | 0 | 13 | | 株/千克 | AFEB | Chinese yew, seeding |
| 0602.9091 91 | 其他濒危植物种用苗木 | 0 | 0 | 13 | | 株/千克 | AFEB | Other seedlings of endangered plants |
| 0602.9091 99 | 其他种用苗木 | 0 | 0 | 13 | | 株/千克 | AB | Other nursery stock, seedlings |
| 0602.9092 | ----兰花 | 10 | 80 | 13 | 5 | 株/千克 | ABFE | ----Orchid |
| 0602.9093 | ----菊花 | 10 | 80 | 13 | 0,5 | 株/千克 | AB | ----Chrysathemum |
| 0602.9094 | ----百合 | 10 | 80 | 13 | 5 | 株/千克 | | ----Lily |
| 0602.9094 10 | 芦荟(种用除外) | 10 | 80 | 13 | 5 | 株/千克 | ABFEQ | Aloe (other than seedlings) |
| 0602.9094 90 | 其他百合(种用除外) | 10 | 80 | 13 | | 株/千克 | AB | Other lily (other than seedling) |
| 0602.9095 | ----康乃馨 | 10 | 80 | 13 | 5 | 株/千克 | AB | ----Carnation |
| 0602.9099 | ----其他 | 10 | 80 | 13 | | 株/千克 | | ----Other |
| 0602.9099 10 | 苏铁(铁树)类 | 10 | 80 | 13 | 5 | 株/千克 | ABFE | Sago cycas (*Cycas revoluta*) |
| 0602.9099 20 | 仙人掌(包括仙人球、仙人柱、仙人指) | 10 | 80 | 13 | 5 | 株/千克 | ABFE | Cactus (including ball cactus, column cactus, finger cactus) |
| 06029099 30 | 红豆杉(种用除外) | 10 | 80 | 13 | | 株/千克 | ABFE | Chinese yew (other than seeding) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0602.9099 91 | 其他濒危活植物(种用除外) | 10 | 80 | 13 | | 株/千克 | AFEB | Other live endangered plants(other than seedlings) |
| 0602.9099 99 | 其他活植物(种用除外) | 10 | 80 | 13 | 5 | 株/千克 | AB | Other live plants (other than seedlings) |
| **06.03** | **制花束或装饰用的插花及花蕾,鲜、干、染色、漂白、浸渍或用其他方法处理的:** | | | | | | | **Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:** |
| | -鲜的: | | | | | | | -Fresh: |
| 0603.1100 | --玫瑰 | 10 | 100 | 13 | 5 | 千克/枝 | AB | --Roses |
| 0603.1200 | --康乃馨 | 10 | 100 | 13 | 5 | 千克/枝 | AB | --Carnations |
| 0603.1300 | --兰花 | 10 | 100 | 13 | 5 | 千克/枝 | ABEF | --Orchids |
| 0603.1400 | --菊花 | 10 | 100 | 13 | 5 | 千克/枝 | AB | --Chrysanthemums |
| 0603.1500 | --百合花(百合属) | 10 | 100 | 13 | 5 | 千克/枝 | AB | --Lily(Lilium spp.) |
| 0603.1900 | --其他 | 10 | 100 | 13 | | 千克/枝 | | --Other |
| 0603.1900 10 | 鲜的濒危植物插花及花蕾(制花束或装饰用的) | 10 | 100 | 13 | | 千克/枝 | ABFE | Cut flowers and flower buds of endangered plants(of a kind suitable for bouquets or for ornamental purposes) fresh |
| 0603.1900 90 | 其他鲜的插花及花蕾(制花束或装饰用的) | 10 | 100 | 13 | 5 | 千克/枝 | AB | Other cut flower and flower buds(of a kind suitable for bouquets or for ornamental purposes) fresh |
| 0603.9000 | -其他 | 23 | 100 | 17 | | 千克/枝 | | -Other |
| 0603.9000 10 | 干或染色等加工濒危植物的插花及花蕾(制花束或装饰用的,鲜的除外) | 23 | 100 | 17 | | 千克/枝 | ABFE | Cut flowers and flower buds of endangered plants(of a kind suitable for bouquets or for ornamental purposes), other than fresh dried, dyed or otherwise prepared, other than fresh |
| 0603.9000 90 | 其他干或染色等加工的插花及花蕾(制花束或装饰用的,鲜的除外) | 23 | 100 | 17 | 5 | 千克/枝 | AB | Other cut flowers and flower buds(of a kind suitable for bouquets or for ornamental purposes) dried, dyed or otherwise prepared, other than fresh |
| **06.04** | **制花束或装饰用的不带花及花蕾的植物枝、叶或其他部分,草、苔藓及地衣,鲜、干、染色、漂白、浸渍或用其他方法处理的:** | | | | | | | **Foliage, branches and other parts of plants, without flowers or flower -buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:** |
| | -鲜的: | | | | | | | -Fresh: |
| 0604.2010 | -苔藓及地衣 | 23 | 100 | 13 | 5 | 千克 | AB | -Mosses and lichens |
| 0604.2090 | -其他 | 10 | 100 | 13 | | 千克 | | -Other |
| 0604.2090 10 | 其他鲜濒危植物枝、叶或其他部分,草(枝、叶或其他部分是指制花束或装饰用并且不带花及花蕾) | 10 | 100 | 13 | | 千克 | ABFE | Other foliage, branches and other parts of endangered plants, fresh, and grasses, without flowers or flower buds(being goods of a kind suitable for bouquets or for ornamental purposes) |
| 0604.2090 90 | 其他鲜植物枝、叶或其他部分,草(枝、叶或其他部分是指制花束或装饰用并且不带花及花蕾) | 10 | 100 | 13 | 5 | 千克 | AB | Other foliage, branches or other parts of plants, fresh, and grasses, without flowers or flower buds (being good of a kind suitable for bouquets or for ornamental prposes) |
| | -其他: | | | | | | | -Other: |
| 0604.9010 | --苔藓及地衣 | 23 | 100 | 13 | 5 | 千克 | AB | --Mosses and hiehens: |
| 0604.9090 | --其他 | 10 | 100 | 17 | | 千克 | | --Other |
| 0604.9090 10 | 其他染色或经加工濒危植物枝、叶、草等(枝、叶或其他部分是指制花束或装饰用并且不带花及花蕾) | 10 | 100 | 17 | | 千克 | ABFE | Other foliage, branches and other parts of endangered plants, and grasses without flowers or flower buds, (being goods of a kind suitable for bouquets or for ornamental purposes) |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0604.9090 90 | 其他染色或加工的植物枝、叶、草等(枝、叶或其他部分是指制花束或装饰用并且不带花及花蕾) | 10 | 100 | 17 | 5 | 千克 | AB | Other foliage, branches and other parts of plants, and grasses without flowers or flower buds, (being goods of a kind sitable for banquets or for ornamental purposes) |

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## 第七章
## 食用蔬菜、根及块茎

## Chapter 7
## Edible vegetables and certain roots and tubers

**注释：**

一、本章不包括税号 12.14 的草料。

二、税号 07.09、07.10、07.11 及 07.12 所称“蔬菜”，包括食用的蘑菇、块菌、油橄榄、刺山柑、菜葫芦、南瓜、茄子、甜玉米、辣椒、茴香菜、欧芹、细叶芹、龙蒿、水芹、甜茉乔栾那。

三、税号 07.12 包括干制的归入税号 07.01 至 07.11 的各种蔬菜，但下列各项除外：

（一）作蔬菜用的脱荚干豆（税号 07.13）；

（二）税目 11.02 至 11.04 所列形状的甜玉米；

（三）马铃薯细粉、粗粉、粉末、粉片、颗粒及团粒（税号 11.05）；

（四）用税目 07.13 的干豆制成的细粉、粗粉及粉末（税目 11.06）。

四、本章不包括辣椒干及辣椒粉（税目 09.04）。

**Notes：**

1. This Chapter does not cover forage products of heading 12.14.

2. In headings No. 07.09, 07.10, 07.11 and 07.12 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea maysvar. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis or Origanum majorana*).

3. Heading No. 07.12 covers all dried vegetables of the kinds falling in headings No. 07.01 to 07.11, other than:

(a) dried leguminous vegetables, shelled (heading No. 07.13);

(b) sweet corn in the forms specified in headings No. 11.02 to 11.04;

(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading No. 11.05);

(d) flour, meal and powder of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).

4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading No. 09.04).

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **07.01** | **鲜或冷藏的马铃薯：** | | | | | | | **Potatoes, fresh or chilled:** |
| 0701.1000 | -种用 | 13 | 70 | 13 | | 千克 | AB | -Seeds |
| 0701.9000 | -其他 | 13 | 70 | 13 | | 千克 | AB | -Other |
| **07.02** | **鲜或冷藏的番茄：** | | | | | | | **Tomatoes, fresh or chilled:** |
| 0702.0000 | 鲜或冷藏的番茄 | 13 | 70 | 13 | | 千克 | AB | Tomatoes, fresh or chilled |
| **07.03** | **鲜或冷藏的洋葱、青葱、大蒜、韭葱及其他葱属蔬菜：** | | | | | | | **Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:** |
| | -洋葱及青葱： | | | | | | | -Onions and shallots: |
| 0703.1010 | ---洋葱 | 13 | 70 | 13 | | 千克 | AB | ---Onions |
| 0703.1020 | ---青葱 | 13 | 70 | 13 | | 千克 | AB | ---Shallots |
| | -大蒜： | | | | | | | -Garlic: |
| 0703.2010 | ---蒜头 | 13 | 70 | 13 | | 千克 | AB | ---Garlic bulbs |
| 0703.2020 | ---蒜苔及蒜苗（青蒜） | 13 | 70 | 13 | | 千克 | AB | ---Garlic stems, garlic seedlings |
| 0703.2090 | ---其他 | 13 | 70 | 13 | | 千克 | AB | ---Other |
| | -韭葱及其他葱属蔬菜： | | | | | | | -Leeks and other alliaceous vegetables: |
| 0703.9010 | ---韭葱 | 13 | 70 | 13 | | 千克 | AB | ---Leeks |
| 0703.9020 | ---大葱 | 13 | 70 | 13 | | 千克 | AB | ---Scallion |
| 0703.9090 | ---其他 | 13 | 70 | 13 | | 千克 | AB | ---Other |
| **07.04** | **鲜或冷藏的卷心菜、菜花、球茎甘蓝、羽衣甘蓝及类似的食用芥菜类蔬菜：** | | | | | | | **Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:** |
| 0704.1000 | -菜花及硬花甘蓝 | 10 | 70 | 13 | | 千克 | | -Cauliflowers and headed broccoli |
| 0704.1000 01 | 鲜、冷硬花甘蓝 | 10 | 70 | 13 | | 千克 | AB | Headed broccoli, fresh or chilled |
| 0704.1000 02 | 鲜、冷花椰菜（花椰菜也叫菜花） | 10 | 70 | 13 | | 千克 | AB | Cauliflowers, fresh or chilled |
| 0704.2000 | -抱子甘蓝 | 13 | 70 | 13 | | 千克 | AB | -Brussels sprouts |
| | -其他： | | | | | | | -Other: |
| 0704.9010 | ---卷心菜 | 13 | 70 | 13 | | 千克 | AB | ---Cabbage (Brassica oleracea var.capitata) |
| 0704.9020 | ---西兰花 | 13 | 70 | 13 | | 千克 | AB | ---Broccolis (Brassica oleracea var italica) |
| 0704.9090 | ---其他 | 13 | 70 | 13 | | 千克 | | ---Other |
| 0704.9090 01 | 鲜、冷其他甘蓝 | 13 | 70 | 13 | | 千克 | AB | Other Cabbage, fresh or chilled |
| 0704.9090 90 | 鲜或冷藏的其他食用芥菜类蔬菜 | 13 | 70 | 13 | | 千克 | AB | Other edible brassicas, fresh or chilled |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **07.05** | **鲜或冷藏的莴苣及菊苣：** | | | | | | | **Lettuce (*lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled:** |
| | -莴苣： | | | | | | | -Lettuce: |
| 0705.1100 | --结球莴苣(包心生菜) | 10 | 70 | 13 | | 千克 | AB | --Cabbage lettuce (head lettuce) |
| 0705.1900 | --其他 | 10 | 70 | 13 | | 千克 | AB | --Other |
| | -菊苣： | | | | | | | -Chicory: |
| 0705.2100 | --维特罗夫菊苣 | 13 | 70 | 13 | | 千克 | AB | --Witloof chicory (*Cichoriym intybus var. foliosum*) |
| 0705.2900 | --其他 | 13 | 70 | 13 | | 千克 | AB | --Other |
| **07.06** | **鲜或冷藏的胡萝卜、萝卜、色拉甜菜根、婆罗门参、块根芹、小萝卜及类似的食用根茎：** | | | | | | | **Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:** |
| 0706.1000 | -胡萝卜及萝卜 | 13 | 70 | 13 | | 千克 | | -Carrots and turnips |
| 0706.1000 01 | 鲜、冷胡萝卜 | 13 | 70 | 13 | | 千克 | AB | Carrots, fresh or chilled |
| 0706.1000 90 | 鲜或冷藏的萝卜 | 13 | 70 | 13 | | 千克 | AB | Turnips, fresh or chilled |
| 0706.9000 | -其他 | 13 | 70 | 13 | | 千克 | AB | -Other |
| **07.07** | **鲜或冷藏的黄瓜及小黄瓜：** | | | | | | | **Cucumbers and gherkins, fresh or chilled:** |
| 0707.0000 | 鲜或冷藏的黄瓜及小黄瓜 | 13 | 70 | 13 | | 千克 | AB | Cucumbers and gherkins, fresh or chilled |
| **07.08** | **鲜或冷藏的豆类蔬菜，不论是否脱荚：** | | | | | | | **Leguminous vegetables, shelled or unshelled, fresh or chilled:** |
| 0708.1000 | -豌豆 | 13 | 70 | 13 | | 千克 | AB | -Peas (*Pisum sativum*) |
| 0708.2000 | -豇豆及菜豆 | 13 | 70 | 13 | | 千克 | AB | -Beans (*Vigna spp.*, *Phaseolus spp.*) |
| 0708.9000 | -其他豆类蔬菜 | 13 | 70 | 13 | | 千克 | AB | -Other leguminous vegetables |
| **07.09** | **鲜或冷藏的其他蔬菜：** | | | | | | | **Other vegetables, fresh or chilled:** |
| 0709.2000 | -芦笋 | 13 | 70 | 13 | | 千克 | AB | -Asparagus |
| 0709.3000 | -茄子 | 13 | 70 | 13 | | 千克 | AB | -Aubergines (egg-plants) |
| 0709.4000 | -芹菜，但块根芹除外 | 10 | 70 | 13 | | 千克 | AB | -Celery, other than celeriac |
| | -蘑菇及块菌： | | | | | | | -Mushrooms and truffles: |
| 0709.5100 | --伞菌属蘑菇 | 13 | 90 | 13 | | 千克 | AB | --Mushrooms of the genus *Agaricus* |
| | --其他： | | | | | | | --Other: |
| 0709.5910 | ---松茸 | 13 | 90 | 13 | | 千克 | ABE | ---Sungmo |
| 0709.5920 | ---香菇 | 13 | 90 | 13 | | 千克 | AB | ---shiitake |
| 0709.5930 | ---金针菇 | 13 | 90 | 13 | | 千克 | AB | ---Winter mushroom |
| 0709.5940 | ---草菇 | 13 | 90 | 13 | | 千克 | AB | ---Paddy straw mushroom |
| 0709.5950 | ---口蘑 | 13 | 90 | 13 | | 千克 | AB | ---Tricholoma mongolicum Imai |
| 0709.5960 | ---块菌 | 13 | 90 | 13 | 5 | 千克 | AB | ---Truffle |
| 0709.5990 | ---其他 | 13 | 90 | 13 | | 千克 | AB | ---Other |
| 0709.6000 | -辣椒，包括甜椒 | 13 | 70 | 13 | | 千克 | AB | -Fruits of the genus *Capsicum* or of the genus *Pimenta* |
| 0709.7000 | -菠菜 | 13 | 70 | 13 | | 千克 | AB | -Spinach, New Zealand spinach and orache spinach (garden spinach) |
| | -其他： | | | | | | | -Other: |
| 0709.9100 | --洋蓟 | 13 | 70 | 13 | 5 | 千克 | AB | --Globe artichokes |
| 0709.9200 | --油橄榄 | 13 | 70 | 13 | 5 | 千克 | AB | --Olives |
| 0709.9300 | --南瓜、笋瓜及瓠瓜(南瓜属) | 13 | 70 | 13 | | 千克 | AB | --Pumpkin, squash and gourd (cucurbita spp.) |
| | --其他： | | | | | | | --Other: |
| 0709.9910 | ---竹笋 | 13 | 70 | 13 | | 千克 | | ---Bamboo shoots |
| 0709.9910 10 | 鲜或冷藏的酸竹笋 | 13 | 70 | 13 | | 千克 | ABE | Acidosasa shoots, fresh or chilled |
| 0709.9910 90 | 鲜或冷藏的其他竹笋 | 13 | 70 | 13 | | 千克 | AB | Other bamboo shoots, fresh or chilled |

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|---|---|---|---|---|---|---|---|---|
| 0709.9990 | ---其他 | 13 | 70 | 13 | | 千克 | | ---Other |
| 0709.9990 01 | 鲜或冷藏的丝瓜 | 13 | 70 | 13 | | 千克 | AB | Loofah, fresh or chilled |
| 0709.9990 02 | 鲜或冷藏的青江菜 | 13 | 70 | 13 | | 千克 | AB | Bok choy, fresh or chilled |
| 0709.9990 03 | 鲜或冷藏的小白菜 | 13 | 70 | 13 | | 千克 | AB | Pakchoi, fresh or chilled |
| 0709.9990 04 | 鲜或冷藏的苦瓜 | 13 | 70 | 13 | | 千克 | AB | Balsum pear, fresh or chilled |
| 0709.9990 05 | 鲜或冷藏的山葵 | 13 | 70 | 13 | | 千克 | AB | Horseradish, fresh or chilled |
| 0709.9990 10 | 鲜或冷藏的莼菜 | 13 | 70 | 13 | | 千克 | ABE | Water shield, fresh or chilled |
| 0709.9990 90 | 鲜或冷藏的其他蔬菜 | 13 | 70 | 13 | | 千克 | AB | Other vegetables, fresh or chilled |
| **07.10** | **冷冻蔬菜(不论是否蒸煮):** | | | | | | | **Vegetables (uncooked or cooked by steaming or boiling in water), frozen:** |
| 0710.1000 | -马铃薯 | 13 | 70 | 13 | 0,5 | 千克 | AB | -Potatoes |
| | -豆类、蔬菜,不论是否脱荚: | | | | | | | -Leguminous vegetables, shelled or unshelled: |
| 0710.2100 | --豌豆 | 13 | 70 | 13 | 0,5 | 千克 | AB | --Peas (*Pisum sativum*) |
| | --豇豆及菜豆: | | | | | | | --Beans (*Vigna spp.*, *Phaseolus spp.*): |
| 0710.2210 | ---红小豆(赤豆) | 13 | 70 | 13 | 0,5 | 千克 | AB | ---Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*) |
| 0710.2290 | ---其他 | 13 | 70 | 13 | 0,5 | 千克 | AB | ---Other |
| 0710.2900 | --其他 | 13 | 70 | 13 | 0,5 | 千克 | AB | --Other |
| 0710.3000 | -菠菜 | 13 | 70 | 13 | 0,5 | 千克 | AB | -Spinach, New Zealand spinach and orache spinach (garden spinach) |
| 0710.4000 | -甜玉米 | 10 | 70 | 13 | 0,5 | 千克 | AB | -Sweet corn |
| | -其他蔬菜: | | | | | | | -Other vegetables: |
| 0710.8010 | ---松茸 | 13 | 70 | 13 | 0,5 | 千克 | ABE | ---Sungmo |
| 0710.8020 | ---蒜苔及蒜苗(青蒜) | 13 | 70 | 13 | 0,5 | 千克 | AB | ---Garlic stems, garlic seedlings |
| 0710.8030 | ---蒜头 | 13 | 70 | 13 | 0,5 | 千克 | AB | ---Garlic bulbs |
| 0710.8040 | ---牛肝菌 | 13 | 70 | 13 | 0,5 | 千克 | AB | ---Boletus |
| 0710.8090 | ---其他 | 13 | 70 | 13 | 0,5 | 千克 | | ---Other |
| 0710.8090 10 | 冷冻的大蒜瓣(不论是否蒸煮) | 13 | 70 | 13 | 0,5 | 千克 | AB | Garlic cloves, frozen (uncooked or cooked by steaming or boiling in water) |
| 0710.8090 20 | 冷冻的香菇(不论是否蒸煮) | 13 | 70 | 13 | 0,5 | 千克 | AB | Shiitake, frozen (uncooked or cooked by steaming or boiling in water) |
| 0710.8090 30 | 冷冻莼菜(不论是否蒸煮) | 13 | 70 | 13 | 0,5 | 千克 | ABE | Water shield, frozen (uncooked or cooked by steaming or boiling in water) |
| 0710.8090 90 | 冷冻的未列名蔬菜(不论是否蒸煮) | 13 | 70 | 13 | 0,5 | 千克 | AB | Vegetables, frozen, not elsewhere specified or included (uncooked or cooked by steaming or boiling in water) |
| 0710.9000 | -什锦蔬菜 | 10 | 70 | 13 | 0,5 | 千克 | AB | -Mixtures of vegetables |
| **07.11** | **暂时保藏(例如,使用二氧化硫气体、盐水、亚硫酸水或其他防腐液)的蔬菜,但不适于直接食用的:** | | | | | | | **Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in suphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:** |
| 0711.2000 | -油橄榄 | 13 | 70 | 13 | 5 | 千克 | AB | -Olives |
| 0711.4000 | -黄瓜及小黄瓜 | 13 | 70 | 13 | 5 | 千克 | AB | -Cucumbers and gherkins |
| | -蘑菇及块菌: | | | | | | | -Mushrooms and truffles: |
| | --伞菌属蘑菇: | | | | | | | --Mushrooms of the genus *Agaricus*: |
| | ---盐水的: | | | | | | | ---In brine: |
| 0711.5112 | ----小白蘑菇 | 13 | 90 | 13 | 5 | 千克 | AB | ----White mushroom |
| 0711.5119 | ----其他 | 13 | 90 | 13 | 5 | 千克 | AB | ----Other |
| 0711.5190 | ---其他 | 13 | 90 | 13 | 5 | 千克 | AB | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --其他: | | | | | | | --Other: |
| | ---盐水的: | | | | | | | ---In brine: |
| 0711.5911 | ----松茸 | 13 | 90 | 13 | 5 | 千克 | EAB | ----Sungmo |
| 0711.5919 | ----其他 | 13 | 90 | 13 | 5 | 千克 | | ----Other |
| 0711.5919 10 | 盐水的香菇(不适于直接食用的) | 13 | 90 | 13 | 5 | 千克 | AB | Shiitake, in brine (unsuitable in that state for immediate consumption) |
| 0711.5919 90 | 盐水的其他非伞菌属蘑菇及块菌(不适于直接食用的) | 13 | 90 | 13 | 5 | 千克 | AB | Other mushroom except the genus *Agaricus* and truffles, in brine, (unsuitable in that state for immediate consumption) |
| 0711.5990 | ---其他 | 13 | 90 | 13 | 5 | 千克 | | ---Other |
| 0711.5990 10 | 暂时保藏的香菇(用二氧化硫气体等物质处理,但不适于直接食用的) | 13 | 90 | 13 | 5 | 千克 | AB | Shiitake, provisionally preserved( by sulphur dioxide gas, or other wise prepared, but unsuitable in that state for immediate consumption) |
| 0711.5990 90 | 暂时保藏的蘑菇及块菌(用二氧化硫气体等物质处理,但不适于直接食用的) | 13 | 90 | 13 | 5 | 千克 | AB | Mushrooms and truffles (by sulphur dioxide gas or other wise prepared, but unsuitable in that state for immediate consumption) |
| | -其他蔬菜;什锦蔬菜: | | | | | | | -Other vegetables; mixtures of vegetables: |
| | ---盐水的: | | | | | | | ---In brine: |
| 0711.9031 | ----竹笋 | 13 | 70 | 13 | 5 | 千克 | | ----Bamboo shoots |
| 0711.9031 10 | 盐水酸竹笋(不适于直接食用的) | 13 | 70 | 13 | 5 | 千克 | ABE | Acidosasa chinensis shoots, in brine (unsuitable in that state for immediate consumption) |
| 0711.9031 90 | 其他盐水竹笋(不适于直接食用的) | 13 | 70 | 13 | 5 | 千克 | AB | Other bamboo shoots, in brine (unsuitable in that state for immediate consumption) |
| 0711.9034 | ----大蒜 | 13 | 70 | 13 | 5 | 千克 | | ----Garlic |
| 0711.9034 10 | 盐水简单腌制的大蒜头、大蒜瓣(无论是否去皮,但不适于直接食用) | 13 | 70 | 13 | 5 | 千克 | AB | Garlic bulbs and garlic cloves, in brine (but unsuitable in that state for immediate consumption, whether skinned or not) |
| 0711.9034 90 | 盐水简单腌制的其他大蒜(不含蒜头、蒜瓣,无论是否去皮,但不适于直接食用) | 13 | 70 | 13 | 5 | 千克 | AB | Other garlic in brine (other than garlic bulbs, garlic cloves, whether or not skinned, but unsuitable in that state for immediate consumption) |
| 0711.9039 | ----其他 | 13 | 70 | 13 | 5 | 千克 | AB | ----Other |
| 0711.9090 | ---其他 | 13 | 90 | 13 | 5 | 千克 | AB | ---Other |
| **07.12** | **干蔬菜,整个、切块、切片、破碎或制成粉状,但未经进一步加工的:** | | | | | | | **Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:** |
| 0712.2000 | -洋葱 | 13 | 80 | 13 | 0,5 | 千克 | AB | -Onions |
| | -蘑菇、木耳、银耳及块菌: | | | | | | | -Mushrooms, wood ears (*Auricularia spp.*), jelly fungi (*Tremella spp.*) and truffles: |
| 0712.3100 | --伞菌属蘑菇 | 13 | 80 | 13 | 0,5 | 千克 | AB | --Mushrooms of the genus *Agaricus* |
| 0712.3200 | --木耳 | 13 | 100 | 13 | 0,5,15 | 千克 | AB | --Wood ears (*Auricularia spp.*) |
| 0712.3300 | --银耳 | 13 | 90 | 13 | 0,5,15 | 千克 | AB | --Jelly fungi (*Tremella spp.*) |
| | --其他: | | | | | | | --Other: |
| 0712.3910 | ---香菇 | 13 | 100 | 13 | 0,5,15 | 千克 | AB | ---Shiitake |
| 0712.3920 | ---金针菇 | 13 | 100 | 13 | 0,5 | 千克 | AB | ---Winter mushroom |
| 0712.3930 | ---草菇 | 13 | 100 | 13 | 0,5 | 千克 | AB | ---Paddy straw mushroom |
| 0712.3940 | ---口蘑 | 13 | 100 | 13 | 0,5 | 千克 | AB | ---Tricholoma mongolicum lmai |
| 0712.3950 | ---牛肝菌 | 13 | 100 | 13 | 0,5 | 千克 | AB | ---Boletus |
| | ---其他: | | | | | | | ---Other: |
| 0712.3991 | ----羊肚菌 | 13 | 100 | 13 | | 千克 | AB | ----Toadsiool |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0712.3999 | ----其他 | 13 | 100 | 13 | | 千克 | ABE | ----Other |
| 0712.3999 10 | 干制松茸(整个,切块,切片,破碎或制成粉状,但未经进一步加工的) | 13 | 100 | 13 | | 千克 | ABE | Dried sungmo (whole, cut, sliced, broken or in powder, but not further prepared) |
| 0712.3999 90 | 其他干制蘑菇及块菌(整个,切块,切片,破碎或制成粉状,但未经进一步加工的) | 13 | 100 | 13 | | 千克 | ABE | Other dried Mushrooms and truffles (whole, cut, sliced, broken or in powder, but not further prepared) |
| | -其他蔬菜;什锦蔬菜: | | | | | | | -Other vegetables; mixtures of vegetables: |
| 0712.9010 | ---笋干丝 | 13 | 80 | 13 | | 千克 | | ---Bamboo shoots |
| 0712.9010 10 | 酸竹笋干丝 | 13 | 80 | 13 | | 千克 | ABE | Dried acidosasa chinensis shoots |
| 0712.9010 90 | 其他笋干丝 | 13 | 80 | 13 | | 千克 | AB | Other bamboo shoots |
| 0712.9020 | ---紫萁(薇菜干) | 13 | 80 | 13 | 0,5 | 千克 | AB | ---Osmund |
| 0712.9030 | ---金针菜(黄花菜) | 13 | 80 | 13 | 0,5 | 千克 | AB | ---Day lily flowers |
| 0712.9040 | ---蕨菜 | 13 | 80 | 13 | 0,5 | 千克 | AB | ---Wild brake |
| 0712.9050 | ---大蒜 | 13 | 80 | 17 | | 千克 | | ---Garlic |
| 0712.9050 10 | 干燥或脱水的大蒜头、大蒜瓣(无论是否去皮) | 13 | 80 | 17 | | 千克 | AB | Dried or dewatered garlic bulbs or garlic cloves (whether or not skinned) |
| 0712.9050 90 | 干燥或脱水的其他大蒜(不含蒜头、蒜瓣,无论是否去皮) | 13 | 80 | 17 | 0,5,15 | 千克 | AB | Other dried or dewatered garlic (other than garlic bulbs garlic cloves, whether or not skinned) |
| | ---其他: | | | | | | | ---Other: |
| 0712.9091 | ----辣根 | 13 | 80 | 13 | 0,5 | 千克 | AB | ----Cochlearia |
| 0712.9099 | ----其他 | 13 | 80 | 13 | 0,5 | 千克 | | ----Other |
| 0712.9099 10 | 干莼菜(整个、切块、切片、破碎或制成粉状,但未经进一步加工的) | 13 | 80 | 13 | 0,5 | 千克 | ABE | Dried water shield (whole, cut, sliced, broken or in powder, but not further prepared) |
| 0712.9099 90 | 干制的其他蔬菜及什锦蔬菜(整个、切块、切片、破碎或制成粉状,但未经进一步加工的) | 13 | 80 | 13 | 0,5 | 千克 | AB | Other dried vegetable and mixtures of vegetables (whole, cut, sliced, broken or in powder, but not further prepared) |
| **07.13** | **脱荚的干豆,不论是否去皮或分瓣:** | | | | | | | **Dried leguminous vegetables, shelled, whether or not skinned or split:** |
| | -豌豆: | | | | | | | -Peas (*Pisum sativum*): |
| 0713.1010 | ---种用 | 0 | 0 | 13 | | 千克 | AB | ---Seed |
| 0713.1090 | ---其他 | 5 | 20 | 13 | | 千克 | AB | ---Other |
| | -鹰嘴豆: | | | | | | | -Chickpeas (garbanzos): |
| 0713.2010 | ---种用 | 0 | 0 | 13 | 5 | 千克 | AB | ---Seed |
| 0713.2090 | ---其他 | 7 | 20 | 13 | 5 | 千克 | AB | ---Other |
| | -豇豆属及菜豆属: | | | | | | | -Vigna and lunatus: |
| | --绿豆: | | | | | | | --Beans of the species *Vigna mungo* (*L.*) *Hepper or Vigna radiata* (*L.*) *Wilczek*: |
| 0713.3110 | ---种用 | 0 | 0 | 13 | 5 | 千克 | AB | ---Seed |
| 0713.3190 | ---其他 | 3 | 11 | 13 | 5 | 千克 | AB | ---Other |
| | --红小豆(赤豆): | | | | | | | --Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*): |
| 0713.3210 | ---种用 | 0 | 0 | 13 | 5 | 千克 | AB | ---Seed |
| 0713.3290 | ---其他 | 3 | 14 | 13 | 5 | 千克 | AB | ---Other |
| | --芸豆: | | | | | | | --Kidney beans, including white pea-beans (*Phaseolus vulgaris*): |
| 0713.3310 | ---种用 | 0 | 0 | 13 | | 千克 | AB | ---Seed |
| 0713.3390 | ---其他 | 7.5 | 20 | 13 | | 千克 | AB | ---Other |

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|---|---|---|---|---|---|---|---|---|
| 0713.3400 | --巴姆巴拉豆 | 7 | 20 | 13 | 5 | 千克 | AB | --Bambara beans (Vigna subterranea or Voandzeia subterranea) |
| 0713.3500 | --牛豆(豇豆) | 7 | 20 | 13 | 5 | 千克 | AB | --Cow peas(Vigna unguiculata) |
| 0713.3900 | --其他 | 7 | 20 | 13 | | 千克 | AB | --Other |
| | -扁豆: | | | | | | | -Lentils: |
| 0713.4010 | ---种用 | 0 | 0 | 13 | | 千克 | AB | ---Seed |
| 0713.4090 | ---其他 | 7 | 20 | 13 | | 千克 | AB | ---Other |
| | -蚕豆: | | | | | | | -Broad beans (*Vicia faba var. Major*) and horse beans (*Vicia faba var. equina*, *Vicia faba var. minor*): |
| 0713.5010 | ---种用 | 0 | 0 | 13 | 5 | 千克 | AB | ---Seed |
| 0713.5090 | ---其他 | 7 | 20 | 13 | 5 | 千克 | AB | ---Other |
| | -木豆(木豆属): | | | | | | | -Pigeon peas(Cajanus cajan): |
| 0713.6010 | ---种用 | 0 | 0 | 13 | 5 | 千克 | AB | ---For cultivation |
| 0713.6090 | ---其他 | 7 | 20 | 13 | 5 | 千克 | AB | ---Other |
| | -其他: | | | | | | | -Other: |
| 0713.9010 | ---种用干豆 | 0 | 0 | 13 | | 千克 | AB | ---Seed |
| 0713.9090 | ---其他 | 7 | 20 | 13 | | 千克 | AB | ---Other |
| **07.14** | **鲜、冷、冻或干的木薯、竹芋、兰科植物块茎、菊芋、甘薯及含有高淀粉或菊粉的类似根茎,不论是否切片或制成团粒;西谷茎髓:** | | | | | | | **Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:** |
| | -木薯: | | | | | | | -Manioc(cassava): |
| 0714.1010 | ---鲜的 | 10 | 30 | 13 | 5 | 千克 | AB7 | ---Fresh |
| 0714.1020 | ---干的 | 5 | 30 | 13 | 5 | 千克 | AB7 | ---Dried |
| 0714.1030 | ---冷或冻的 | 10 | 80 | 13 | 5 | 千克 | AB7 | ---Chilled or frozen |
| | -甘薯: | | | | | | | -Sweet potatoes: |
| | ---鲜的: | | | | | | | ---Fresh: |
| 0714.2011 | ----种用 | 0 | 50 | 13 | | 千克 | AB | ----For Cultivation |
| 0714.2019 | ----其他 | 13 | 50 | 13 | | 千克 | AB | ----Other |
| 0714.2020 | ---干的 | 13 | 50 | 13 | | 千克 | AB | ---Dried |
| 0714.2030 | ---冷或冻的 | 13 | 80 | 13 | | 千克 | AB | ---Chilled or frozen |
| 0714.3000 | -山药 | 13 | 50 | 13 | | 千克 | AB | -Yams(*dioscoreae spp.*) |
| 0714.4000 | -芋头(芋属) | 13 | 50 | 13 | | 千克 | | -Taros(*colocasia spp.*) |
| 0714.4000 01 | 鲜、冷的芋头(芋属)(不论是否切片或制成团粒;芋头又称芋艿,为天南星科芋属植物,分旱芋、水芋) | 13 | 50 | 13 | | 千克 | AB | Fresh, chilled taros(colocasia spp.)(whether or not sliced or made granule; taros are also called yunai belong to Spath hyttum of the Araceae vegetables, classified into ground taros and river taros) |
| 0714.4000 90 | 冻、干的芋头(芋属)(不论是否切片或制成团粒;芋头又称芋艿,为天南星科芋属植物,分旱芋、水芋) | 13 | 50 | 13 | | 千克 | AB | Frozen, dried taros(colocasia spp.)(whether or not sliced or made granule; taros are also called yunai belong to Spath hyttum of the Araceae vegetables, classified into ground taros and river taros) |
| 0714.5000 | -箭叶黄体芋(黄肉芋属) | 13 | 50 | 13 | 5 | 千克 | AB | -Yautia(Xanthosoma spp.) |
| | -其他: | | | | | | | -Other: |
| 0714.9010 | ---荸荠 | 13 | 50 | 13 | | 千克 | AB | ---Water chestnut |
| | ---藕: | | | | | | | ---Lotus(*Nelumbo nucifera*) rootstock: |
| 0714.9021 | ----种用 | 0 | 0 | 13 | | 千克 | AB | ----For cultivation |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0714.9029 | ----其他 | 13 | 50 | 13 | | 千克 | AB | ----Other |
| 0714.9090 | ---其他 | 13 | 50 | 13 | | 千克 | | ---Other |
| 0714.9090 10 | 鲜、冷、冻、干的兰科植物块茎 | 13 | 50 | 13 | | 千克 | ABFE | Tubers of orchid family, fresh, chilled, frozen or dried |
| 0714.9090 91 | 含高淀粉或菊粉其他濒危类似根茎(包括西谷茎髓,不论是否切片或制成团粒,鲜、冷、冻或干的) | 13 | 50 | 13 | | 千克 | ABFE | Other endangered similar roots and tubers with high starch or inulin content(including sago pith, whether or not sliced or made gramule, fresh, chilled, frozen, dried) |
| 0714.9090 99 | 含有高淀粉或菊粉的其他类似根茎(包括西谷茎髓,不论是否切片或制成团粒,鲜、冷、冻或干的) | 13 | 50 | 13 | | 千克 | AB | Other similar roots and tubers with high starch or inulin content(including sago pith whether or not sliced or in the form of pellets fresh, chilled, frozen, dried) |

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# 第八章
# 食用水果及坚果；柑橘属水果或甜瓜的果皮

# Chapter 8
# Edible fruit and nuts; peel of citrus fruit or melons

**注释：**

一、本章不包括非供食用的坚果或水果。

二、冷藏的水果和坚果应按相应的鲜果税目归类。

三、本章的干果可以部分复水或为下列目的进行其他处理：

（一）为保藏或保持其稳定性（例如，经适度热处理或硫化处理、添加山梨酸或山梨酸钾）；

（二）为改进或保持其外观（例如，添加植物油或少量葡萄糖浆）。

但必须保持干果的特征。

**Notes:**

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
   (a) For additional preservation or stabilization (for example, bymoderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate).
   (b) To improve or maintain their appearance (for example. , bythe addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **08.01** | **鲜或干的椰子、巴西果及腰果，不论是否去壳或去皮：** | | | | | | | **Coconuts, Brazil nuts and cashew- nuts, fresh or dried, whether or not shelled or peeled:** |
| | -椰子： | | | | | | | -Coconuts: |
| 0801.1100 | --干的 | 12 | 80 | 13 | 5 | 千克 | AB | --Desiccated |
| 0801.1200 | --未去内壳（内果皮） | 12 | 80 | 13 | 5 | 千克 | AB | --In the inner shell(endocarp) |
| | --其他： | | | | | | | --Other: |
| 0801.1910 | ---种用 | 0 | 0 | 13 | 5 | 千克 | AB | ---Seedlings |
| 0801.1990 | ---其他 | 12 | 80 | 13 | 5 | 千克 | AB | ---Other |
| | -巴西果： | | | | | | | -Brazil nuts: |
| 0801.2100 | --未去壳 | 10 | 80 | 13 | 5 | 千克 | AB | --In shell |
| 0801.2200 | --去壳 | 10 | 80 | 13 | 5 | 千克 | AB | --Shelled |
| | -腰果： | | | | | | | -Cashew nuts: |
| 0801.3100[暂] | --未去壳 | 10 | 70 | 13 | 5 | 千克 | AB | --In shell |
| 0801.3200 | --去壳 | 10 | 70 | 13 | 5 | 千克 | AB | --Shelled |
| **08.02** | **鲜或干的其他坚果，不论是否去壳或去皮：** | | | | | | | **Other nuts, fresh or dried, whether or not shelled or peeled:** |
| | -扁桃仁： | | | | | | | -semen amygdalae: |
| 0802.1100[暂] | --未去壳 | 10 | 70 | 13 | 5 | 千克 | AB | --In shell |
| 0802.1200 | --去壳 | 10 | 70 | 13 | 5 | 千克 | AB | --Shelled |
| | -榛子： | | | | | | | -Hazelnuts or filberts (*Corylus spp.*): |
| 0802.2100 | --未去壳 | 25 | 70 | 13 | 5 | 千克 | AB | --In shell |
| 0802.2200 | --去壳 | 10 | 70 | 13 | 5 | 千克 | AB | --Shelled |
| | -核桃： | | | | | | | -Walnuts: |
| 0802.3100 | --未去壳 | 25 | 70 | 13 | 5 | 千克 | AB | --In shell |
| 0802.3200 | --去壳 | 20 | 70 | 13 | 5 | 千克 | AB | --Shelled |
| | -栗子： | | | | | | | -Chestnuts (*Castanea spp.*): |
| | --未去壳： | | | | | | | -In shell: |
| 0802.4110 | ---板栗 | 25 | 70 | 13 | 5 | 千克 | AB | ---Chinese chestnuts |
| 0802.4190[暂] | ---其他 | 20 | 70 | 13 | 5 | 千克 | AB | ---Other |
| | --去壳： | | | | | | | --Shelled: |
| 0802.4210 | ---板栗 | 25 | 70 | 13 | 5 | 千克 | AB | ---Chinese chestnuts |
| 0802.4290[暂] | ---其他 | 20 | 70 | 13 | 5 | 千克 | AB | ---Other |
| | -阿月浑子果（开心果）： | | | | | | | -Pistachios: |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0802.5100暂 | --未去壳 | 5 | 70 | 13 | 5 | 千克 | AB | --In shell |
| 0802.5200暂 | --去壳 | 5 | 70 | 13 | 5 | 千克 | AB | --Shelled |
| | -马卡达姆坚果(夏威夷果)： | | | | | | | -Macadamia nuts： |
| | --未去壳： | | | | | | | --In shell： |
| 0802.6110 | ---种用 | 0 | 70 | 13 | 5 | 千克 | AB | ---Seedlings |
| 0802.6190暂 | ---其他 | 19 | 70 | 13 | 5 | 千克 | AB | ---Other |
| 0802.6200暂 | --去壳 | 19 | 70 | 13 | 5 | 千克 | AB | --Shelled |
| 0802.7000 | -可乐果(可乐果属) | 24 | 70 | 13 | 5 | 千克 | AB | -Cola nut(Cola spp.) |
| 0802.8000 | -槟榔果 | 10 | 30 | 13 | 5 | 千克 | | -Areca nut |
| 0802.8000 01 | 鲜的槟榔果(不论是否去壳或去皮) | 10 | 30 | 13 | 5 | 千克 | AB | Areca nuts,fresh(whether or not shelled or peeled) |
| 0802.8000 90 | 干的槟榔果(不论是否去壳或去皮) | 10 | 30 | 13 | 5 | 千克 | AB | Areca nuts,dried(whether or not shelled or peeled) |
| | -其他： | | | | | | | -Other： |
| 0802.9020暂 | ---白果 | 20 | 70 | 13 | 5 | 千克 | ABE | ---Gingko nuts |
| 0802.9030 | ---松子仁 | 25 | 70 | 13 | | 千克 | | ---Pine-nuts, shelled |
| 0802.9030 10 | 鲜或干的红松子仁 | 25 | 70 | 13 | 5 | 千克 | ABE | Korean pine-nuts, shelled, fresh or dried |
| 0802.9030 20 | 鲜或干的其他濒危松子仁 | 25 | 70 | 13 | | 千克 | ABEF | Other endangered pine-nuts, shelled, fresh or dried |
| 0802.9030 90 | 鲜或干的其他松子仁 | 25 | 70 | 13 | 5 | 千克 | AB | Other pine-nuts,shelled,fresh or dried |
| 0802.9090 | ---其他 | | 70 | 13 | | 千克 | | ---Other |
| 0802.9090 10 | 鲜或干的榧子、红松子(不论是否去壳或去皮) | 24 | 70 | 13 | 5 | 千克 | ABE | semen torreyae or korean pine, fresh or dried(whether or not shelled or peeled) |
| 0802.9090 20 | 鲜或干的其他濒危松子(不论是否去壳或去皮) | 24 | 70 | 13 | | 千克 | ABEF | Endangered pine nut, fresh or dried(whether or not shelled or peeled) |
| 0802.9090 30 | 鲜或干的巨籽棕(海椰子)果仁 | 24 | 70 | 13 | 5 | 千克 | ABEF | Lodoicea maldivica nut,fresh or dried |
| 0802.9090暂 40 | 鲜或干的碧根果(不论是否去壳或去皮) | 10 | 70 | 13 | 5 | 千克 | AB | Pecan fresh or dried (whether or not shelled or peeled) |
| 0802.9090 90 | 鲜或干的其他坚果(不论是否去壳或去皮) | 24 | 70 | 13 | 5 | 千克 | AB | Other nuts, fresh or dried(whether or not shelled or peeled) |
| **08.03** | **鲜或干的香蕉,包括芭蕉：** | | | | | | | **Bananas, including plantains, fresh or dried：** |
| 0803.1000 | -芭蕉 | 10 | 40 | 13 | 5 | 千克 | AB | -Plantains |
| 0803.9000 | -其他 | 10 | 40 | 13 | 5 | 千克 | AB | -Other |
| **08.04** | **鲜或干的椰枣、无花果、菠萝、鳄梨、番石榴、芒果及山竹果：** | | | | | | | **Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried：** |
| 0804.1000 | -椰枣 | 15 | 40 | 13 | 5 | 千克 | AB | -Dates |
| 0804.2000 | -无花果 | 30 | 70 | 13 | 5 | 千克 | AB | -Figs |
| 0804.3000 | -菠萝 | 12 | 80 | 13 | 5 | 千克 | | -Pineapples |
| 0804.3000 01 | 鲜菠萝 | 12 | 80 | 13 | 5 | 千克 | AB | Pineapples, fresh |
| 0804.3000 90 | 干菠萝 | 12 | 80 | 13 | 5 | 千克 | AB | Pineapples, dried |
| 0804.4000暂 | -鳄梨 | 10 | 80 | 13 | 5 | 千克 | AB | -Avocados |
| | -番石榴、芒果及山竹果： | | | | | | | -Guavas, mangoes and mangosteens： |
| 0804.5010 | ---番石榴 | 15 | 80 | 13 | 5 | 千克 | | ---Guavas |
| 0804.5010 01 | 鲜番石榴 | 15 | 80 | 13 | 5 | 千克 | AB | Guavas, fresh |
| 0804.5010 90 | 干番石榴 | 15 | 80 | 13 | 5 | 千克 | AB | Guavas, dried |
| 0804.5020 | ---芒果 | 15 | 80 | 13 | 5 | 千克 | | ---Mangoes |
| 0804.5020 01 | 鲜芒果 | 15 | 80 | 13 | 5 | 千克 | AB | Mangoes, fresh |
| 0804.5020 90 | 干芒果 | 15 | 80 | 13 | 5 | 千克 | AB | Mangoes, dried |
| 0804.5030 | ---山竹果 | 15 | 80 | 13 | 5 | 千克 | AB | ---Mangosteens |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **08.05** | **鲜或干的柑橘属水果：** | | | | | | | **Citrus fruit, fresh or dried:** |
| 0805.1000 | -橙 | 11 | 100 | 13 | 5 | 千克 | AB | -Oranges |
| | -柑橘(包括小蜜橘及萨摩蜜柑橘)；克里曼丁橘、韦尔金橘及类似的杂交柑橘：<br>--柑橘(包括小蜜橘及萨摩蜜柑橘)： | | | | | | | -Mandarins (*including tange-rines and satsumas*); clemen-tines, wilkings and similar cit-rus hybrids:<br>--Mandarins (*including tange-rines and satsumas*): |
| 0805.2110 | ---蕉柑 | 12 | 100 | 13 | | 千克 | AB | ---Chiao-Kan |
| 0805.2190 | ---其他 | 12 | 100 | 13 | | 千克 | AB | ---Other |
| 0805.2200 | --克里曼丁橘 | 12 | 100 | 13 | | 千克 | AB | --Clementines |
| 0805.2900 | --其他 | 12 | 100 | 13 | | 千克 | AB | --Other |
| 0805.4000 | -葡萄柚,包括柚 | 12 | 100 | 13 | 5 | 千克 | | -Grapefruit, including pomelos |
| 0805.4000 01 | 鲜葡萄柚,包括鲜柚 | 12 | 100 | 13 | 5 | 千克 | AB | Grapefruit fresh, including pomelos |
| 0805.4000 90 | 干葡萄柚,包括干柚 | 12 | 100 | 13 | 5 | 千克 | AB | Grapefruit dried, including pomelos |
| 0805.5000 | -柠檬及酸橙 | 11 | 100 | 13 | 5 | 千克 | AB | -Lemons (*Citrus limon*, *Citrus limonum*) and limes (*Citrus aurantifolia*) |
| 0805.9000 | -其他 | 30 | 100 | 13 | 5 | 千克 | AB | -Other |
| **08.06** | **鲜或干的葡萄：** | | | | | | | **Grapes, fresh or dried:** |
| 0806.1000 | -鲜的 | 13 | 80 | 13 | 5 | 千克 | AB | -Fresh |
| 0806.2000 | -干的 | 10 | 80 | 13 | 5 | 千克 | AB | -Dried |
| **08.07** | **鲜的甜瓜(包括西瓜)及木瓜：**<br>-甜瓜,包括西瓜： | | | | | | | **Melons (including watermelons) and papaws (papayas), fresh:**<br>-Melons (including watermelons): |
| 0807.1100 | --西瓜 | 25 | 70 | 13 | 5 | 千克 | AB | --Watermelons |
| | --其他： | | | | | | | --Other: |
| 0807.1910 | ---哈蜜瓜 | 12 | 70 | 13 | 5 | 千克 | AB | ---Hami melons |
| 0807.1920 | ---罗马甜瓜及加勒比甜瓜 | 12 | 70 | 13 | 5 | 千克 | AB | ---Cantaloupe and Galia melons |
| 0807.1990 | ---其他 | 12 | 70 | 13 | 5 | 千克 | AB | ---Other |
| 0807.2000 | -木瓜 | 25 | 70 | 13 | 5 | 千克 | AB | -Papaws(papayas) |
| **08.08** | **鲜的苹果、梨及榅桲：** | | | | | | | **Apples, pears and quinces, fresh:** |
| 0808.1000 | -苹果 | 10 | 100 | 13 | 5 | 千克 | AB | -Apples |
| | -梨： | | | | | | | -Pears: |
| 0808.3010 | ---鸭梨及雪梨 | 12 | 100 | 13 | 5 | 千克 | AB | ---Ya pears and snowy pearwhite |
| 0808.3020 | ---香梨 | 12 | 100 | 13 | 5 | 千克 | AB | ---Fragrant pear |
| 0808.3090 | ---其他 | 10 | 100 | 13 | 5 | 千克 | AB | ---Other |
| 0808.4000 | -榅桲 | 16 | 100 | 13 | 5 | 千克 | AB | -Quinces |
| **08.09** | **鲜的杏、樱桃、桃(包括油桃)、梅及李：** | | | | | | | **Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:** |
| 0809.1000 | -杏 | 25 | 70 | 13 | 5 | 千克 | AB | -Apricots |
| | -樱桃： | | | | | | | -Cherries: |
| 0809.2100 | --欧洲酸樱桃 | 10 | 70 | 13 | 5 | 千克 | AB | --Sour cherries(Prunus cerasus) |
| 0809.2900 | --其他 | 10 | 70 | 13 | 5 | 千克 | AB | --Other |
| 0809.3000 | -桃,包括油桃 | 10 | 70 | 13 | 5 | 千克 | AB | -Peaches, including nectarines |
| 0809.4000 | -梅及李 | 10 | 70 | 13 | 5 | 千克 | | -Plums and sloes |
| 0809.4000 01 | 鲜梅 | 10 | 70 | 13 | 5 | 千克 | AB | Plums, fresh |
| 0809.4000 90 | 鲜李子 | 10 | 70 | 13 | 5 | 千克 | AB | Sloes, fresh |
| **08.10** | **其他鲜果：** | | | | | | | **Other fruit, fresh:** |
| 0810.1000 | -草莓 | 14 | 80 | 13 | 5 | 千克 | AB | -Strawberries |
| 0810.2000 | -木莓、黑莓、桑葚及罗甘莓 | 25 | 80 | 13 | 5 | 千克 | AB | -Raspberries, blackberries, mulberries and loganberries |
| 0810.3000 | -黑、白或红的穗醋栗(加仑子)及醋栗 | 25 | 80 | 13 | 5 | 千克 | AB | -Black, white or red currant and gooseberries |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0810.4000 | -蔓越橘及越橘 | 30 | 80 | 13 | 5 | 千克 | AB | -Cranberries, bilberries and other fruits of the genus *Vaccinium* |
| 0810.4000[暂] 10 | 鲜蔓越橘 | 15 | 80 | 13 | | 千克 | AB | Cranberries, fresh |
| 0810.4000 90 | 越橘 | 30 | 80 | 13 | | 千克 | AB | Cranberries |
| 0810.5000 | -猕猴桃 | 20 | 80 | 13 | 5 | 千克 | AB | -Kiwifruit |
| 0810.6000 | -榴莲 | 20 | 80 | 13 | 5 | 千克 | AB | -Durian |
| 0810.7000 | -柿子 | 20 | 80 | 13 | 5 | 千克 | AB | -Persimmons |
| | -其他: | | | | | | | -Other: |
| 0810.9010 | ---荔枝 | 30 | 80 | 13 | 5 | 千克 | AB | ---Lychee |
| 0810.9030 | ---龙眼 | 12 | 80 | 13 | 5 | 千克 | AB | ---Longan |
| 0810.9040 | ---红毛丹 | 20 | 80 | 13 | 5 | 千克 | AB | ---Rambutan |
| 0810.9050 | ---蕃荔枝 | 20 | 80 | 13 | 5 | 千克 | AB | ---Sugar apple |
| 0810.9060 | ---杨桃 | 20 | 80 | 13 | 5 | 千克 | AB | ---Carambola |
| 0810.9070 | ---莲雾 | 20 | 80 | 13 | 5 | 千克 | AB | ---Wax apple |
| 0810.9080 | ---火龙果 | 20 | 80 | 13 | 5 | 千克 | AB | ---Dragon fruit |
| 0810.9090 | ---其他 | 20 | 80 | 13 | 5 | 千克 | | ---Other |
| 0810.9090 01 | 鲜枣 | 20 | 80 | 13 | 5 | 千克 | AB | Chinese date, fresh |
| 0810.9090 02 | 鲜枇杷 | 20 | 80 | 13 | 5 | 千克 | AB | Loquat, fresh |
| 0810.9090 10 | 鲜的翅果油树果 | 20 | 80 | 13 | 5 | 千克 | ABE | Fruit of elaeagnus mollis diels |
| 0810.9090 90 | 其他鲜果 | 20 | 80 | 13 | 5 | 千克 | AB | Other fruit, fresh |
| **08.11** | **冷冻水果及坚果,不论是否蒸煮、加糖或其他甜物质:** | | | | | | | **Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:** |
| 0811.1000 | -草莓 | 30 | 80 | 13 | 5 | 千克 | AB | -Strawberries |
| 0811.2000 | -木莓、黑莓、桑葚、罗甘莓、黑、白或红的醋栗(加仑子)及鹅莓 | 30 | 80 | 13 | 5 | 千克 | AB | -Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries |
| | -其他: | | | | | | | -Other: |
| 0811.9010 | ---栗子,未去壳 | 30 | 80 | 13 | 5 | 千克 | AB | ---Chestnuts, in shell |
| 0811.9090 | ---其他 | 30 | 80 | 13 | | 千克 | | ---Other |
| 0811.9090 10 | 冷冻的白果 | 30 | 80 | 13 | 5 | 千克 | ABE | Ginkgo, frozen |
| 0811.9090 21 | 冷冻的红松子(不论是否去壳或去皮) | 30 | 80 | 13 | 5 | 千克 | ABE | Korean pine-nuts, shelled, frozen (whethe or not shelled or peeled) |
| 0811.9090 22 | 冷冻的其他濒危松子(不论是否去壳或去皮) | 30 | 80 | 13 | | 千克 | ABEF | Other endangered pine-nuts, shelled (whethe or not shelled or peeled) |
| 0811.9090 30 | 冷冻的榧子 | 30 | 80 | 13 | 5 | 千克 | ABE | Semen torreyae, frozen |
| 0811.9090 40 | 冷冻的翅果油树果 | 30 | 80 | 13 | 5 | 千克 | ABE | Fruit of wingfruit elaeagus (Elaeagus mollis Diels), frozen |
| 0811.9090 50 | 冷冻的巨籽棕(海椰子)果仁 | 30 | 80 | 13 | 5 | 千克 | ABEF | Lodoicea maldivica nut, frozen |
| 0811.9090 90 | 其他未列名冷冻水果及坚果 | 30 | 80 | 13 | 5 | 千克 | AB | Other fruit and nuts, frozen, not elsewhere specified or included |
| **08.12** | **暂时保藏(例如,使用二氧化硫气体、盐水、亚硫酸水或其他防腐液)的水果及坚果,但不适于直接食用的:** | | | | | | | **Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:** |
| 0812.1000 | -樱桃 | 30 | 80 | 13 | 5 | 千克 | AB | -Cherries |
| 0812.9000 | -其他 | 25 | 80 | 13 | | 千克 | | -Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0812.9000 10 | 暂时保存的白果(用二氧化硫气体、盐水等物质处理,但不适于直接食用的) | 25 | 80 | 13 | 5 | 千克 | ABE | Ginkgo, provisionally preserved (by sulphur dioxide gas, in brine or in other preservative solutions but unsuitable in that state for immediate consumption) |
| 0812.9000 21 | 暂时保存的红松子(用二氧化硫气体、盐水等物质处理,但不适于直接食用的) | 25 | 80 | 13 | 5 | 千克 | ABE | Korean pine-nuts, provisionally preserved (by sulphur dioxide gas, in brine or in other wise prepared, but unsuitable in that state for immediate consumption) |
| 0812.9000 22 | 暂时保存的其他濒危松子(用二氧化硫气体,盐水等物质处理,但不适于直接食用的) | 25 | 80 | 13 | | 千克 | ABFE | Other endangered pine-nuts, provisionally preserved (by sulphur dioxide gas, in brine or in otherwise prepared, but unsuitable in that state for immediate consumption) |
| 0812.9000 30 | 暂时保存的榧子(用二氧化硫气体、盐水等物质处理,但不适于直接食用的) | 25 | 80 | 13 | 5 | 千克 | ABE | Semen torreyae provisionally preserved (by sulphur dioxide gas, in brine or in otherwise prepared, but unsuitable in that state for immediate consumption) |
| 0812.9000 40 | 暂时保存的翅果油树果(用二氧化硫气体、盐水等物质处理,但不适于直接食用的) | 25 | 80 | 13 | 5 | 千克 | ABE | Fruit of elaeagnus mollis diels(*Elaeagus mollis Diels*) provisionally preserved (by sulphur dioxide gas, in brine or in otherwise prepared, but unsuitable in that state for immediate consumption) |
| 0812.9000 50 | 暂时保存的巨籽棕(海椰子)果仁(用二氧化硫气体、盐水等物质处理,但不适于直接食用的) | 25 | 80 | 13 | 5 | 千克 | ABEF | Lodoicea maldivica nut, provisionally preserved (by sulphur dioxide gas, in brine or in other preservative solutions, but unsuitable in that state for immediate consumoption) |
| 0812.9000 90 | 暂时保存的其他水果及坚果(用二氧化硫气体,盐水等物质处理,但不适于直接食用的) | 25 | 80 | 13 | 5 | 千克 | AB | Other fruit and nuts, provisionally preserved (by sulphur dioxide gas, in brine or in otherwise prepared, but unsuitable in that state for immediate consumption) |
| **08.13** | **税目08.01至08.06以外的干果;本章的什锦坚果或干果:** | | | | | | | **Fruit, dried, other than that of headings No. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter:** |
| 0813.1000 | -杏 | 25 | 70 | 13 | 5 | 千克 | AB | -Apricots |
| 0813.2000 | -梅及李 | 25 | 70 | 13 | 5 | 千克 | AB | -Prunes |
| 0813.3000 | -苹果 | 25 | 70 | 13 | 5 | 千克 | AB | -Apples |
| | -其他: | | | | | | | -Other: |
| 0813.4010 | ---龙眼干、肉 | 20 | 70 | 13 | 5 | 千克 | AB | ---Longans and longan pulps |
| 0813.4020 | ---柿饼 | 25 | 70 | 13 | 5 | 千克 | AB | ---Persimmons |
| 0813.4030 | ---红枣 | 25 | 70 | 13 | 5 | 千克 | AB | ---Red jujubes |
| 0813.4040 | ---荔枝干 | 25 | 70 | 13 | 5 | 千克 | AB | ---Preserved litchi |
| 0813.4090 | ---其他 | 25 | 70 | 13 | 5 | 千克 | | ---Other |
| 0813.4090 10 | 翅果油树干果 | 25 | 70 | 13 | 5 | 千克 | ABE | Fruit of wingfruit elaeagus (*Elaeagus mollis Diels*), dried |
| 0813.4090 90 | 其他干果(税目08.01至08.06的干果除外) | 25 | 70 | 13 | 5 | 千克 | AB | Other fruit, dried(other than that of headings No. 08.01 to 08.06) |
| 0813.5000 | 本章的什锦坚果或干果 | 18 | 70 | 13 | 5 | 千克 | AB | -Mixtures of nuts or dried fruits of this Chapter |
| **08.14** | **柑橘属水果或甜瓜(包括西瓜)的果皮,鲜、冻、干或用盐水、亚硫酸水或其他防腐液暂时保藏的:** | | | | | | | **Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions:** |
| 0814.0000 | 柑橘属水果或甜瓜(包括西瓜)的果皮鲜、冻、干或用盐水、亚硫酸水或其他防腐液暂时保藏的 | 25 | 70 | 13 | 5 | 千克 | AB | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions |

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## 第九章
## 咖啡、茶、马黛茶及调味香料

## Chapter 9
## Coffee, tea, mate and spices

**注释：**

一、税目 09.04 至 09.10 所列产品的混合物，应按下列规定归类：

（一）同一税目的两种或两种以上产品的混合物仍应归入该税目；

（二）不同税目的两种或两种以上产品的混合物应归入税目 09.10。

税目 09.04 至 09.10 的产品［或上述（一）或（二）项的混合物］如添加了其他物质，只要所得的混合物保持了原产品的基本特性，其归类应不受影响。基本特性已经改变的，则不应归入本章；构成混合调味品的，应归入税目 21.03。

二、本章不包括荜澄茄椒或税目 12.11 的其他产品。

**Notes:**

1. Mixtures of the products of headings No. 09.04 to 09.10 are to be classified as follows:

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products of different headings are to be classified in heading No. 09.10.

The addition of other substances to the products of headings No. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading No. 12.11.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **09.01** | **咖啡，不论是否焙炒或浸除咖啡碱；咖啡豆荚及咖啡豆皮；含咖啡的咖啡代用品：** | | | | | | | **Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:** |
| | -未焙炒的咖啡： | | | | | | | -Coffee, not roasted: |
| 0901.1100 | --未浸除咖啡碱 | 8 | 50 | 17 | 5 | 千克 | AB | --Not decaffeinated |
| 0901.1200 | --已浸除咖啡碱 | 8 | 50 | 17 | 5 | 千克 | AB | --Decaffeinated |
| | -已焙炒的咖啡： | | | | | | | -Coffee, roasted: |
| 0901.2100 | --未浸除咖啡碱 | 15 | 80 | 17 | 15 | 千克 | AB | --Not decaffeinated |
| 0901.2200 | --已浸除咖啡碱 | 15 | 80 | 17 | 15 | 千克 | AB | --Decaffeinated |
| | -其他： | | | | | | | -Other: |
| 0901.9010 | ---咖啡豆荚及咖啡豆皮 | 10 | 30 | 17 | 5 | 千克 | AB | ---Coffee husks and skins |
| 0901.9020 | ---含咖啡的咖啡代用品 | 30 | 80 | 17 | 15 | 千克 | AB | ---Coffee substitutes containing coffee |
| **09.02** | **茶，不论是否加香料：** | | | | | | | **Tea, whether or not flavoured:** |
| | -绿茶（未发酵），内包装每件净重不超过3千克： | | | | | | | -Green tea (not fermented) in immediate packings of a content not exceeding 3kg: |
| 0902.1010 | ---花茶 | 15 | 100 | 13 | 5,15 | 千克 | AB | ---Flavoured |
| 0902.1090 | ---其他 | 15 | 100 | 13 | 5,15 | 千克 | AB | ---Other |
| | -其他绿茶（未发酵）： | | | | | | | -Other green tea (not fermented): |
| 0902.2010 | ---花茶 | 15 | 100 | 13 | 5,15 | 千克 | AB | ---Flavoured |
| 0902.2090 | ---其他 | 15 | 100 | 13 | 5,15 | 千克 | AB | ---Other |
| | -红茶（已发酵）及半发酵茶，内包装每件净重不超过3千克： | | | | | | | -Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg: |
| 0902.3010 | ---乌龙茶 | 15 | 100 | 13 | 5,15 | 千克 | AB | ---Oolong tea |
| 0902.3020 | ---普洱茶 | 15 | 100 | 13 | 5,15 | 千克 | AB | ---Pu-er tea |
| 0902.3090 | ---其他 | 15 | 100 | 13 | 5,15 | 千克 | AB | ---Other |
| | -其他红茶（已发酵）及半发酵茶： | | | | | | | -Other black tea (fermented) and other partly fermented tea: |
| 0902.4010 | ---乌龙茶 | 15 | 100 | 13 | 5,15 | 千克 | AB | ---Oolong tea |
| 0902.4020 | ---普洱茶 | 15 | 100 | 13 | 5,15 | 千克 | AB | ---Pu-er tea |
| 0902.4090 | ---其他 | 15 | 100 | 13 | 5,15 | 千克 | AB | ---Other |
| **09.03** | **马黛茶：** | | | | | | | **Mate:** |
| 0903.0000 | 马黛茶 | 10 | 100 | 13 | 15 | 千克 | AB | Mate |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **09.04** | **胡椒;辣椒干及辣椒粉:** | | | | | | | **Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta:** |
| | -胡椒: | | | | | | | -Pepper: |
| 0904.1100 | --未磨 | 20 | 70 | 13 | 5 | 千克 | | --Neither crushed nor ground |
| 0904.1100 10 | 毕拨 | 20 | 70 | 13 | 5 | 千克 | QAB | Piper longum |
| 0904.1100 90 | 未磨胡椒(毕拨除外) | 20 | 70 | 13 | 5 | 千克 | AB | Pepper of the genus *Piper*, neither crushed nor ground (other than piper longum) |
| 0904.1200 | --已磨 | 20 | 70 | 13 | 15 | 千克 | AB | --Crushed or ground |
| | -辣椒: | | | | | | | -Chili: |
| 0904.2100 | --干,未磨 | 20 | 70 | 13 | | 千克 | AB | --Dried, neither crushed nor ground |
| 0904.2200 | --已磨 | 20 | 70 | 13 | 15 | 千克 | AB | --Crushed or ground |
| **09.05** | **香子兰豆:** | | | | | | | **Vanilla:** |
| 0905.1000 | -未磨 | 15 | 50 | 13 | 5 | 千克 | AB | -Neither crushed nor ground |
| 0905.2000 | -已磨 | 15 | 50 | 13 | 5 | 千克 | AB | -Crushed or ground |
| **09.06** | **肉桂及肉桂花:** | | | | | | | **Cinnamon and cinnamon-tree flowers:** |
| | -未磨: | | | | | | | -Neither crushed nor ground: |
| 0906.1100 | --锡兰肉桂 | 5 | 50 | 13 | 5 | 千克 | AB | --Cinnamon(*Cinnamomum zeylan-icum blume*) |
| 0906.1900 | --其他 | 5 | 50 | 13 | 5 | 千克 | AB | --Other |
| 0906.2000 | -已磨 | 15 | 50 | 13 | 15 | 千克 | QAB | -Crushed or ground |
| **09.07** | **丁香(母丁香、公丁香及丁香梗):** | | | | | | | **Cloves (whole fruit, cloves and stems):** |
| 0907.1000 | -未磨 | 3 | 14 | 13 | 5 | 千克 | QAB | -Neither crushed nor ground |
| 0907.2000 | -已磨 | 3 | 14 | 13 | 5 | 千克 | QAB | -Crushed or ground |
| **09.08** | **肉豆蔻、肉豆蔻衣及豆蔻:** | | | | | | | **Nutmeg, mace and cardamoms:** |
| | -肉豆蔻: | | | | | | | -Nutmeg: |
| 0908.1100 | --未磨 | 8 | 30 | 13 | 5 | 千克 | QABE | --Neither crushed nor ground |
| 0908.1200 | --已磨 | 8 | 30 | 13 | 5 | 千克 | QABE | --Crushed or ground |
| | -肉豆蔻衣: | | | | | | | -Mace: |
| 0908.2100 | --未磨 | 8 | 30 | 13 | 5 | 千克 | ABE | --Neither crushed nor ground |
| 0908.2200 | --已磨 | 8 | 30 | 13 | 5 | 千克 | ABE | --Crushed or ground |
| | -豆蔻: | | | | | | | -Cardamoms: |
| 0908.3100 | --未磨 | 3 | 14 | 13 | 5 | 千克 | QABE | --Neither crushed nor ground |
| 0908.3200 | --已磨 | 3 | 14 | 13 | 15 | 千克 | QABE | --Crushed or ground |
| **09.09** | **茴芹子、八角茴香、小茴香子、芫荽子、枯茗子及黄蒿子;杜松果:** | | | | | | | **Seeds of anise, star anise, fennel, coriander, cumin or caraway; juniper berries:** |
| | -芫荽子: | | | | | | | -Seeds of coriander: |
| 0909.2100 | --未磨 | 15 | 50 | 13 | 5 | 千克 | AB | --Neither crushed nor ground |
| 0909.2200 | --已磨 | 15 | 50 | 13 | 15 | 千克 | AB | --Crushed or ground |
| | -枯茗子: | | | | | | | -Seeds of cumin: |
| 0909.3100 | --未磨 | 15 | 50 | 13 | 5 | 千克 | AB | --Neither crushed nor ground |
| 0909.3200 | --已磨 | 15 | 50 | 13 | 15 | 千克 | AB | --Crushed nor ground |
| | -茴芹子或八角茴香、贲蒿子或小茴香子;杜松果: | | | | | | | -Seeds of pimpinella or star anise, seeds of caraway or seeds of fennel; juniper berries: |
| | --未磨: | | | | | | | --Neither crushed nor ground: |
| 0909.6110 | ---八角茴香 | 20 | 90 | 13 | 5 | 千克 | QAB | ---Star anises |
| 0909.6190 | ---其他 | 15 | 50 | 13 | 5 | 千克 | QAB | ---Other |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 0909.6190 10 | 未磨的小茴香子;未磨的杜松果 | 15 | 50 | 13 | 5 | 千克 | QAB | Seed of fennel, seed of juniper berries, neither crushed nor ground |
| 0909.6190 90 | 未磨的茴芹子;未磨的贡蒿子 | 15 | 50 | 13 | 5 | 千克 | AB | Seed of pimpinella, seed of caraway, neither crushed nor ground |
| | --已磨: | | | | | | | --Crushed nor ground: |
| 0909.6210 | ---八角茴香 | 20 | 90 | 13 | 15 | 千克 | QAB | ---Star anises |
| 0909.6290 | ---其他 | 15 | 50 | 13 | 15 | 千克 | QAB | ---Other |
| 0909.6290 10 | 已磨的小茴香子;已磨的杜松果 | 15 | 50 | 13 | 15 | 千克 | QAB | Seed of fennel, seed of juniper berries, crushed or ground |
| 0909.6290 90 | 已磨的茴芹子;已磨的贡蒿子 | 15 | 50 | 13 | 15 | 千克 | AB | Seed of pimpinella, seed of caraway, crushed or ground |
| **09.10** | **姜、番红花、姜黄、麝香草、月桂叶、咖喱及其他调味香料:** | | | | | | | **Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:** |
| | -姜: | | | | | | | -Ginger: |
| 0910.1100 | --未磨 | 15 | 50 | 13 | | 千克 | AB | --Neither crushed nor ground |
| 0910.1200 | --已磨 | 15 | 50 | 13 | 5 | 千克 | AB | --Crushed or ground |
| 0910.2000 | -番红花 | 2 | 14 | 13 | 5,15 | 千克 | QAB | -Saffron |
| 0910.3000 | -姜黄 | 15 | 50 | 13 | 5 | 千克 | QAB | -Turmeric (curcuma) |
| | -其他调味香料: | | | | | | | -Other spices: |
| 0910.9100 | --本章注释一(二)所述的混合物 | 15 | 50 | 17 | 15 | 千克 | AB | --Mixtures referred to in Note 1(b) to this Chapter |
| 0910.9900 | --其他 | 15 | 50 | 17 | 5,15 | 千克 | AB | --Other |

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# 第十章
# 谷　物

**注释：**

一、(一)本章各税目所列产品必须带有谷粒，不论是否成穗或带杆。

(二)本章不包括已去壳或经其他加工的谷物。但去壳、碾磨、磨光、上光、半熟或破碎的稻米仍应归入税目 10.06。

二、税目 10.05 不包括甜玉米(第七章)。

**子目注释：**

所称“硬粒小麦”，是指硬粒小麦属的小麦及以该属具有相同染色体数目(28)的小麦种间杂交所得的小麦。

# Chapter 10
# Cereals

**Notes:**

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading No. 10.06

2. Heading No. 10.05 does not cover sweet corn (Chapter 7).

**Subheading Note:**

The term “durum wheat” means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **10.01** | **小麦及混合麦：** | | | | | | | **Wheat and maslin:** |
| | -硬粒小麦： | | | | | | | -Durum wheat: |
| 1001.1100 | --种用 | | 180 | 13 | | 千克 | | --Seed |
| 1001.1100 01 | 种用硬粒小麦(配额内) | 1 | 180 | 13 | | 千克 | 4xABty | Durum wheat, seed (in-quota) |
| 1001.1100 90 | 种用硬粒小麦(配额外) | 65 | 180 | 13 | | 千克 | 4xABy | Durum wheat, seed (out-quota) |
| 1001.1900 | --其他 | | 180 | 13 | | 千克 | | --Other |
| 1001.1900 01 | 其他硬粒小麦(配额内) | 1 | 180 | 13 | | 千克 | 4xABty | Other durum wheat (in-quota) |
| 1001.1900 90 | 其他硬粒小麦(配额外) | 65 | 180 | 13 | | 千克 | 4xABy | Other durum wheat (out-quota) |
| | -其他： | | | | | | | -Other: |
| 1001.9100 | --种用 | | 180 | 13 | | 千克 | | --Seed |
| 1001.9100 01 | 其他种用小麦及混合麦(配额内) | 1 | 180 | 13 | | 千克 | 4xABty | Other wheat, seed and maslin (in-quota) |
| 1001.9100 90 | 其他种用小麦及混合麦(配额外) | 65 | 180 | 13 | | 千克 | 4xABy | Other wheat, seed and maslin (out-quota) |
| 1001.9900 | --其他 | | | 13 | | 千克 | | --Other |
| 1001.9900 01 | 其他小麦及混合麦(配额内) | 1 | 180 | 13 | | 千克 | 4xABty | Other wheat and maslin (in-quota) |
| 1001.9900 90 | 其他小麦及混合麦(配额外) | 65 | 180 | 13 | | 千克 | 4xABy | Other wheat and maslin (out-quota) |
| **10.02** | **黑麦：** | | | | | | | **Rye:** |
| 1002.1000 | -种用 | 0 | 0 | 13 | | 千克 | AB | -Seed |
| 1002.9000 | -其他 | 3 | 8 | 13 | | 千克 | AB | -Other |
| **10.03** | **大麦：** | | | | | | | **Barley:** |
| 1003.1000 | -种用 | 0 | 160 | 13 | | 千克 | AB7 | -Seed |
| 1003.9000 | -其他 | 3 | 160 | 13 | | 千克 | AB7 | -Other |
| **10.04** | **燕麦：** | | | | | | | **Oats:** |
| 1004.1000 | -种用 | 0 | 0 | 13 | | 千克 | AB | -Seed |
| 1004.9000 | -其他 | 2 | 8 | 13 | | 千克 | AB | -Other |
| **10.05** | **玉米：** | | | | | | | **Maize (corn):** |
| 1005.1000 | -种用 | | 180 | 13 | | 千克 | | -Seed |
| 1005.1000 01 | 种用玉米(配额内) | 1 | 180 | 13 | | 千克 | 4xAByt | Maize (corn) seed (in-quota) |
| 1005.1000 90 | 种用玉米(配额外) | 20 | 180 | 13 | | 千克 | 4xABy | Maize (corn) seed (out-quota) |
| 1005.9000 | -其他 | | | 13 | | 千克 | | -Other |
| 1005.9000 01 | 其他玉米(配额内) | 1 | 180 | 13 | | 千克 | 4xAByt | Other maize (corn) (in-quota) |
| 1005.9000 90 | 其他玉米(配额外) | 65 | 180 | 13 | | 千克 | 4xABy | Other maize (corn) (out-quota) |
| **10.06** | **稻谷、大米：** | | | | | | | **Rice:** |
| | -稻谷： | | | | | | | -Rice in husk (paddy or rough): |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | ---种用： | | | | | | | ---Seed： |
| 1006.1011 | ----籼米 | | 180 | 13 | | 千克 | | ----Long grain |
| 1006.1011 01 | 种用籼米稻谷(配额内) | 1 | 180 | 13 | | 千克 | 4xABYt | Rice in husk (paddy or rough), shien rice (*long-grained nonglutinous rice*), seed (in-quota) |
| 1006.1011 90 | 种用籼米稻谷(配额外) | 65 | 180 | 13 | | 千克 | 4xABy | Rice in husk (paddy or rough), shien rice (*long-grained nonglutinous rice*), seed (out-quota) |
| 1006.1019 | ----其他 | | 180 | 13 | | 千克 | | ----Other |
| 1006.1019 01 | 其他种用稻谷(配额内) | 1 | 180 | 13 | | 千克 | 4xABYt | Other rice in husk (paddy or rough), seed (in-quota) |
| 1006.1019 90 | 其他种用稻谷(配额外) | 65 | 180 | 13 | | 千克 | 4xABy | Other rice in husk (paddy or rough), seed (out-quota) |
| | ---其他： | | | | | | | ---Other： |
| 1006.1091 | ----籼米 | | 180 | 13 | | 千克 | | ----Long grain |
| 1006.1091 01 | 其他籼米稻谷(配额内) | 1 | 180 | 13 | | 千克 | 4xABYt | Other rice in husk (paddy or rough), long grain (*long-grained nonglutinous rice*) (in-quota) |
| 1006.1091 90 | 其他籼米稻谷(配额外) | 65 | 180 | 13 | | 千克 | 4xABy | Other rice in husk (paddy or rough), long grain (*long-grained nonglutinous rice*) (out-quota) |
| 1006.1099 | ----其他 | | 180 | 13 | | 千克 | | ----Other |
| 1006.1099 01 | 其他稻谷(配额内) | 1 | 180 | 13 | | 千克 | 4xABYt | Other rice in husk (paddy or rough) (in-quota) |
| 1006.1099 90 | 其他稻谷(配额外) | 65 | 180 | 13 | | 千克 | 4xABy | Other rice in husk (paddy or rough) (out-quota) |
| | -糙米： | | | | | | | -Husked (brown) rice： |
| 1006.2010 | ---籼米 | | 180 | 13 | | 千克 | | ---Shien rice |
| 1006.2010 01 | 籼米糙米(配额内) | 1 | 180 | 13 | | 千克 | 4xABYt | Husked (brown) rice, long grain (*long-grained nonglutinous rice*) (in-quota) |
| 1006.2010 90 | 籼米糙米(配额外) | 65 | 180 | 13 | | 千克 | 4xABy | Husked (brown) rice, long grain (*long-grained nonglutinous rice*) (out-quota) |
| 1006.2090 | ---其他 | | 180 | 13 | | 千克 | | ---Other |
| 1006.2090 01 | 其他糙米(配额内) | 1 | 180 | 13 | | 千克 | 4xABYt | Other husked(brown) rice (in-quota) |
| 1006.2090 90 | 其他糙米(配额外) | 65 | 180 | 13 | | 千克 | 4xABy | Other husked (brown) rice, (out-quota) |
| | -精米,不论是否磨光或上光： | | | | | | | -Semi-milled or wholly missed rice, whether or not polished or glazed： |
| 1006.3010 | ---籼米 | | 180 | 13 | | 千克 | | ---long grain |
| 1006.3010 01 | 籼米精米[不论是否磨光或上光(配额内)] | 1 | 180 | 13 | | 千克 | 4xABYt | Semi-milled or wholly milled rice, long grain (*long-grained nonglutinous rice*), whether or not polished or glazed (in-quota) |
| 1006.3010 90 | 籼米精米[不论是否磨光或上光(配额外)] | 65 | 180 | 13 | | 千克 | 4xABy | Semi-milled or wholly milled rice, long grain (*long-grained nonglutinous rice*) [whether or not polished or glazed (out-quota)] |
| 1006.3090 | ---其他 | | 180 | 13 | | 千克 | | ---Other |
| 1006.3090 01 | 其他精米[不论是否磨光或上光(配额内)] | 1 | 180 | 13 | | 千克 | 4xABYt | Other semi-milled or wholly milled rice [whether or not polished or glazed (in-quota)] |
| 1006.3090 90 | 其他精米[不论是否磨光或上光(配额外)] | 65 | 180 | 13 | | 千克 | 4xABy | Other semi-milled or wholly milled rice [whether or not polished or glazed (out-quota)] |
| | -碎米： | | | | | | | -Broken rice： |
| 1006.4010 | ---籼米 | | 180 | 13 | | 千克 | | ---long grain |
| 1006.4010 01 | 籼米碎米(配额内) | 1 | 180 | 13 | | 千克 | 4xABYt | Broken rice, long grain (*long-grained nonglutinous rice*) (in-quota) |
| 1006.4010 90 | 籼米碎米(配额外) | 65 | 180 | 13 | | 千克 | 4xABy | Broken rice, long grain (*long-grained nonglutinous rice*) (out-quota) |
| 1006.4090 | ---其他 | | 180 | 13 | | 千克 | | ---Other |
| 1006.4090 01 | 其他碎米(配额内) | 1 | 180 | 13 | | 千克 | 4xABYt | Other broken rice (in-quota) |
| 1006.4090 90 | 其他碎米(配额外) | 65 | 180 | 13 | | 千克 | 4xABy | Other broken rice (out-quota) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **10.07** | **食用高粱：** | | | | | | | **Grain sorghum：** |
| 1007.1000 | -种用 | 0 | 0 | 13 | | 千克 | AB7 | -Seed |
| 1007.9000 | -其他 | 2 | 8 | 13 | | 千克 | AB7 | -Other |
| **10.08** | **荞麦、谷子及加那利草子；其他谷物：** | | | | | | | **Buckwheat, millet and canary seed; other cereals：** |
| 1008.1000 | -荞麦 | 2 | 8 | 13 | | 千克 | AB | -Buckwheat |
| | -谷子： | | | | | | | -Millet： |
| 1008.2100 | --种用 | 2 | 8 | 13 | | 千克 | AB | --Seed |
| 1008.2900 | --其他 | 2 | 8 | 13 | | 千克 | AB | --Other |
| 1008.3000 | -加那利草子 | 2 | 8 | 13 | 5 | 千克 | AB | -Canary seed |
| | -直长马唐(马唐属)： | | | | | | | -Fonio(Digitaria spp.)： |
| 1008.4010 | ---种用 | 0 | 0 | 13 | | 千克 | AB | ---Seed |
| 1008.4090 | ---其他 | 3 | 8 | 13 | | 千克 | AB | ---Other |
| | -昆诺阿藜： | | | | | | | -Quinoa(Chenopodium quinoa)： |
| 1008.5010 | ---种用 | 0 | 0 | 13 | | 千克 | AB | ---Seed |
| 1008.5090 | ---其他 | 3 | 8 | 13 | | 千克 | AB | ---Other |
| | -黑小麦： | | | | | | | -Triticale： |
| 1008.6010 | ---种用 | 0 | 0 | 13 | | 千克 | AB | ---Seed |
| 1008.6090 | ---其他 | 3 | 80 | 13 | | 千克 | AB | ---Other |
| | -其他谷物： | | | | | | | -Other cereals： |
| 1008.9010 | ---种用 | 0 | 0 | 13 | | 千克 | AB | ---Seed |
| 1008.9090 | ---其他 | 3 | 8 | 13 | | 千克 | AB | ---Other |

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# 第十一章
# 制粉工业产品;麦芽;淀粉;菊粉;面筋

**注释:**

一、本章不包括:

(一)作为咖啡代用品的焙制麦芽(税目 09.01 或 21.01);

(二)税目 19.01 的经制作的细粉、粗粒、粗粉或淀粉;

(三)税目 19.04 的玉米片及其他产品;

(四)税目 20.01、20.04 或 20.05 的经加工或保藏的蔬菜;

(五)药品(第三十章);

(六)具有芳香料制品或化妆盥洗品性质的淀粉(第三十三章)。

二、(一)下表所列谷物碾磨产品按干制品重量计如果同时符合以下两个条件,应归入本章;但是,整粒、滚压、制片或磨碎的谷物胚芽均应归入税目 11.04:

1. 淀粉含量(按修订的尤艾斯旋光法测定)超过表列第(2)栏的比例;以及

2. 灰分含量(除去任何添加的矿物质)不超过表列第(3)栏的比例。

否则,应归入税目 23.02。

(二)符合上述规定归入本章的产品,如果用表列第(4)或第(5)栏规定孔径的金属丝网筛过筛,其通过率按重量计不低于表列比例的,应归入税目 11.01 或 11.02。

否则,应归入税目 11.03 或 11.04。

| 谷　物<br>(1) | 淀粉含量<br>(2) | 灰分含量<br>(3) | 通过下列孔径筛子的比率 | |
|---|---|---|---|---|
| | | | 315 微米<br>(4) | 500 微米<br>(5) |
| 小麦及黑麦 | 45% | 2.5% | 80% | — |
| 大　麦 | 45% | 3% | 80% | — |
| 燕　麦 | 45% | 5% | 80% | — |
| 玉米及高粱 | 45% | 2% | — | 90% |
| 大　米 | 45% | 1.6% | 80% | — |
| 荞　麦 | 45% | 4% | 80% | — |

三、税目 11.03 所称“粗粒”及“粗粉”,是指谷物经碾碎所得的下列产品:

(一)玉米产品,用 2 毫米孔径的金属丝网筛过筛后通过率按重量计不低于 95%的;

(二)其他谷物产品,用 1.25 毫米孔径的金属丝网筛过筛,通过率按重量计不低于 95%的。

# Chapter 11
# Products of the milling industry; malt; starches; inulin; wheat gluten

**chorpterr Notes:**

1. This Chapter does not cover:

(a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);

(b) Prepared flours, groats, meals or starches of heading No. 19.01;

(c) Corn flakes or other products of heading No. 19.04;

(d) Vegetables, prepared or preserved, of heading No. 20.01, 20.04 or 20.05;

(e) Pharmaceutical products (Chapter 30);

(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product. However, germ of cereals, whole, rolled, flaked or ground is always classified in heading No. 11.04.

(ⅰ) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(ⅱ) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading No. 23.02

(B) Products falling in this Chapter under the above provisions shall be classified in heading No. 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading No. 11.03 or 11.04.

| Cereal<br>(1) | Starch content<br>(2) | Ash content<br>(3) | Rate of passage through a sieve with an aperture of | |
|---|---|---|---|---|
| | | | 315 micrometres (microns)<br>(4) | 500 micrometres (microns)<br>(5) |
| Wheat and rye | 45% | 2.5% | 80% | - |
| Barley | 45% | 3% | 80% | - |
| Oats | 45% | 5% | 80% | - |
| Maize(corn) and grain Sorghum | 45% | 2% | - | 90% |
| Rice | 45% | 1.6% | 80% | - |
| Buckwheat | 45% | 4% | 80% | - |

3. For the purposes of heading No. 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which:

(a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2mm.

(b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25mm.

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **11.01** | **小麦或混合麦的细粉：** | | | | | | | **Wheat or maslin flour：** |
| 1101.0000 | 小麦或混合麦的细粉 | | 130 | 13 | | 千克 | | Wheat or maslin flour |
| 1101.0000 01 | 小麦或混合麦的细粉(配额内) | 6 | 130 | 13 | 13 | 千克 | 4ABtxy | Wheat or maslin flour (in-quota) |
| 1101.0000 90 | 小麦或混合麦的细粉(配额外) | 65 | 130 | 13 | 13 | 千克 | 4ABxy | Wheat or maslin flour (out-quota) |
| **11.02** | **其他谷物细粉,但小麦或混合麦的细粉除外：** | | | | | | | **Cereal flours other than of wheat or maslin：** |
| 1102.2000 | -玉米细粉 | | 130 | 13 | | 千克 | | -Maize (corn) flour |
| 1102.2000 01 | 玉米细粉(配额内) | 9 | 130 | 13 | | 千克 | 4ABtxy | Maize (corn) flour (in-quota) |
| 1102.2000 90 | 玉米细粉(配额外) | 40 | 130 | 13 | | 千克 | 4ABxy | Maize(corn)flour(out-quota) |
| | -其他： | | | | | | | -Other： |
| | ---大米细粉： | | | | | | | ---Rice flour： |
| 1102.9011 | ----籼米的 | | 130 | 13 | | 千克 | | ----Of long grain |
| 1102.9011 01 | 籼米大米细粉(配额内) | 9 | 130 | 13 | | 千克 | 4ABtxy | long grain (long-grained nonglutinous rice flourc in-quota) |
| 1102.9011 90 | 籼米大米细粉(配额外) | 40 | 130 | 13 | | 千克 | 4ABxy | long grain (long-grained noglutinous rice flour out-quota) |
| 1102.9019 | ----其他 | | 130 | 13 | | 千克 | | ----Other |
| 1102.9019 01 | 其他大米细粉(配额内) | 9 | 130 | 13 | | 千克 | 4ABtxy | Other rice flour (in-quota) |
| 1102.9019 90 | 其他大米细粉(配额外) | 40 | 130 | 13 | | 千克 | 4ABxy | Other rice flour (out-quota) |
| 1102.9090 | ---其他 | 5 | 14 | 13 | | 千克 | AB | ---Other |
| **11.03** | **谷物的粗粒、粗粉及团粒：** | | | | | | | **Cereal groats, meal and pellets：** |
| | -粗粒及粗粉： | | | | | | | -Groats and meal： |
| 1103.1100 | --小麦的 | | 130 | 13 | | 千克 | | --Of wheat |
| 1103.1100 01 | 小麦粗粒及粗粉(配额内) | 9 | 130 | 13 | 13 | 千克 | 4ABtxy | Wheat groats and meal (in-quota) |
| 1103.1100 90 | 小麦粗粒及粗粉(配额外) | 65 | 130 | 13 | 13 | 千克 | 4ABxy | Wheat groats and meal (out-quota) |
| 1103.1300 | --玉米的 | | 130 | 13 | | 千克 | | --Of maize (corn) |
| 1103.1300 01 | 玉米粗粒及粗粉(配额内) | 9 | 130 | 13 | | 千克 | 4ABtxy | Maize(corn) groats and meal (in-quota) |
| 1103.1300 90 | 玉米粗粒及粗粉(配额外) | 65 | 130 | 13 | | 千克 | 4ABxy | Maize (corn) groats and meal (out-quota) |
| | --其他： | | | | | | | --Other： |
| 1103.1910 | ---燕麦的 | 5 | 14 | 13 | | 千克 | AB | ---Of oats |
| | ---大米的： | | | | | | | ---Of rice： |
| 1103.1921 | ----籼米的 | | 70 | 13 | | 千克 | | ----Of long grain |
| 1103.1921 01 | 籼米大米粗粒及粗粉(配额内) | 9 | 70 | 13 | | 千克 | 4ABtxy | long grain groats and meal (in-quota) |
| 1103.1921 90 | 籼米大米粗粒及粗粉(配额外) | 10 | 70 | 13 | | 千克 | 4ABxy | long grain groats and meal (out-quota) |
| 1103.1929 | ----其他 | | 70 | 13 | | 千克 | | ----Other |
| 1103.1929 01 | 其他大米粗粒及粗粉(配额内) | 9 | 70 | 13 | | 千克 | 4ABtxy | Other rice groats and meal (in-quota) |
| 1103.1929 90 | 其他大米粗粒及粗粉(配额外) | 10 | 70 | 13 | | 千克 | 4ABxy | Other rice groats and meal (out-quota) |
| 1103.1990 | ---其他 | 5 | 14 | 13 | | 千克 | AB | ---Other |
| | -团粒： | | | | | | | -Pellets： |
| 1103.2010 | ---小麦的 | | 180 | 13 | | 千克 | | ---Of wheat |
| 1103.2010 01 | 小麦团粒(配额内) | 10 | 180 | 13 | 13 | 千克 | 4ABtxy | Wheat pellets (in-quota) |
| 1103.2010 90 | 小麦团粒(配额外) | 65 | 180 | 13 | 13 | 千克 | 4ABxy | Wheat pellets (out-quota) |
| 1103.2090 | ---其他 | 20 | 50 | 13 | | 千克 | AB | ---Of other cereals |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **11.04** | **经其他加工的谷物(例如,去壳、滚压、制片、制成粒状、切片或粗磨),但税目10.06的稻谷、大米除外;谷物胚芽,整粒、滚压、制片或磨碎的:** | | | | | | | **Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground:** |
| | -滚压或制片的谷物: | | | | | | | -Rolled or flaked grains: |
| 1104.1200 | --燕麦的 | 20 | 50 | 17 | | 千克 | AB | --Of oats |
| | --其他: | | | | | | | --Other: |
| 1104.1910 | ---大麦的 | 20 | 50 | 17 | | 千克 | AB | ---Of barley |
| 1104.1990 | ---其他 | 20 | 50 | 17 | | 千克 | | ---Other |
| 1104.1990 10 | 滚压或制片的玉米 | 20 | 50 | 17 | | 千克 | 4ABxy | Rolled or flaked maize |
| 1104.1990 90 | 滚压或制片的其他谷物 | 20 | 50 | 17 | | 千克 | AB | Rolled or flaked other corns |
| | -经其他加工的谷物(例如,去壳、制成粒状、切片或粗磨): | | | | | | | -Other worked grains (for example, hulled, pearled, sliced or kibbled): |
| 1104.2200 | --燕麦的 | 20 | 50 | 17 | | 千克 | AB | --Of oats |
| 1104.2300 | --玉米的 | | 180 | 13 | | 千克 | | --Of maize (corn) |
| 1104.2300 01 | 经其他加工的玉米(配额内) | 10 | 180 | 13 | | 千克 | 4xABYt | Maize (corn) otherwise worked (in-quota) |
| 1104.2300 90 | 经其他加工的玉米(配额外) | 65 | 180 | 13 | | 千克 | 4xABy | Maize (corn) otherwise worked (out-quota) |
| | --其他: | | | | | | | --Other: |
| 1104.2910 | ---大麦的 | 65 | 114 | 13 | | 千克 | AB | ---Of barley |
| 1104.2990 | ---其他 | 20 | 50 | 13 | | 千克 | AB | ---Other |
| 1104.3000 | -谷物胚芽,整粒、滚压、制片或磨碎的 | 20 | 50 | 17 | | 千克 | AB | -Germ of cereals, whole, rolled, flaked or ground |
| **11.05** | **马铃薯的细粉、粗粉、粉末、粉片、颗粒及团粒:** | | | | | | | **Flour, meal, powder, flakes, granules and pellets of potatoes:** |
| 1105.1000 | -细粉、粗粉及粉末 | 15 | 50 | 17 | 15 | 千克 | AB | -Flour, meal and powder |
| 1105.2000 | -粉片、颗粒及团粒 | 15 | 50 | 17 | 15 | 千克 | AB | -Flakes, granules and pellets |
| **11.06** | **用税目07.13的干豆或税目07.14的西谷茎髓及植物根茎、块茎制成的细粉、粗粉及粉末;用第八章的产品制成的细粉、粗粉及粉末:** | | | | | | | **Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; or of the products of Chapter 8:** |
| 1106.1000 | -用税目07.13的干豆制成的 | 10 | 30 | 17 | 15 | 千克 | AB | -Of the dried leguminous vegetables of heading No. 07.13 |
| 1106.2000 | -用税目07.14的西谷茎髓及植物根茎、块茎制成的 | 20 | 50 | 17 | 15 | 千克 | AB | -Of sago or of roots or tubers of heading No. 07.14 |
| 1106.3000 | -用第八章的产品制成的 | 20 | 80 | 17 | 5,15 | 千克 | AB | -Of the products of Chapter 8 |
| **11.07** | **麦芽,不论是否焙制:** | | | | | | | **Malt, whether or not roasted:** |
| 1107.1000 | -未焙制 | 10 | 50 | 17 | 15 | 千克 | AB | -Not roasted |
| 1107.2000 | -已焙制 | 10 | 50 | 17 | 15 | 千克 | AB | -Roasted |
| **11.08** | **淀粉;菊粉:** | | | | | | | **Starches; inulin:** |
| | -淀粉: | | | | | | | -Starches: |
| 1108.1100 | --小麦淀粉 | 20 | 50 | 17 | | 千克 | AB | --Wheat starch |
| 1108.1200 | --玉米淀粉 | 20 | 50 | 17 | 0 | 千克 | AB | --Maize (corn) starch |
| 1108.1300 | --马铃薯淀粉 | 15 | 50 | 17 | 15 | 千克 | AB | --Potato starch |
| 1108.1400 | --木薯淀粉 | 10 | 50 | 17 | 15 | 千克 | AB | --Manioc (cassava) starch |
| 1108.1900 | --其他 | 20 | 50 | 17 | 15 | 千克 | AB | --Other starches |
| 1108.2000 | -菊粉 | 20 | 50 | 17 | 15 | 千克 | AB | -Inulin |
| **11.09** | **面筋,不论是否干制:** | | | | | | | **Wheat gluten, whether or not dried:** |
| 1109.0000 | 面筋,不论是否干制 | 18 | 80 | 17 | 15 | 千克 | AB | Wheat gluten, whether or not dried |

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# 第十二章
# 含油子仁及果实;杂项子仁及果实;工业用或药用植物;稻草、秸杆及饲料

**注释:**

一、税目 12.07 主要包括油棕果及油棕仁、棉子、蓖麻子、芝麻、芥子、红花子、罂粟子、牛油树果。但不包括税目 08.01 或 08.02 的产品及油橄榄(第七章或第二十章)。

二、税目 12.08 不仅包括未脱脂的细粉和粗粉,而且包括部分或全部脱脂以及用其本身的油料全部或部分复脂的细粉和粗粉。但不包括税目 23.04 至 23.06 的残渣。

三、甜菜子、草子及其他草本植物种子、观赏用花的种子、蔬菜种子、林木种子、果树种子、巢菜子(蚕豆除外)、羽扇豆属植物种子,可一律视为种植用种子,归入税目 12.09。

但下列各项即使用作种子用,也不归入税目12.09:

(一)第七章作蔬菜用的豆类或甜玉米;
(二)第九章的调味香料及其他产品;
(三)第十章的谷物;
(四)税目 12.01 至 12.07 或 12.11 的产品。

四、税目 12.11 主要包括下列植物或这些植物的某部分:

罗勒、琉璃苣、人参、海索草、甘草、薄荷、迷迭香、芸香、鼠尾草及苦艾。

但税目 12.11 不包括:

(一)第三十章的药品;
(二)第三十三章的芳香料制品及化妆盥洗品;
(三)税目 38.08 的杀虫剂、杀菌剂、除草剂、消毒剂及类似产品。

五、税目 12.12 的"海草及其他藻类"不包括:

(一)税目 21.02 的已死的单细胞微生物;
(二)税目 30.02 的培养微生物;
(三)税目 31.01 或 31.05 的肥料。

**子目注释:**

子目 1205.10 所称"低芥子酸油菜子",是指所获取的固定油中芥子酸含量按重量计低于 2%,以及所得的固体成分每克葡萄糖苷酸(酯)含量低于 30 微摩尔的油菜子。

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

**Notes:**

1. Heading No. 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2. Heading No. 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings No. 23.04 to 23.06

3. For the purposes of heading No. 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading No. 12.09 does not, however, apply to the following even if for sowing:

(a) Laguminous vegetables or sweet corn(Chapter 7);
(b) Spices or other products of Chapter 9;
(c) Cereals (Chapter 10); or
(d) Products of headings No. 12.01 to 12.07 or 12.11

4. Heading No. 12.11 applies, *inter alia*, to the following plants or parts thereof:

Basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.11 does not, however, apply to:

(a) Medicaments of Chapter 30;
(b) Perfumery, cosmetic or toilet preparations of Chapter 33;
(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38.08.

5. For the purposes of heading No. 12.12, the term "seaweeds and other algae" does not include:

(a) Dead single-cell micro-organisms of heading No. 21.02;
(b) Cultures of micro-organisms of heading No. 30.02;
(c) Fertillizers of heading No. 31.01 or 31.05.

**Subheading Notes:**

For the purposes of subheading No. 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **12.01** | **大豆,不论是否破碎:** | | | | | | | **Soya beans, whether or not broken:** |
| 1201.1000 | -种用 | 0 | 180 | 13 | | 千克 | 7AB | -Seed |
| | -其他: | | | | | | | -Other: |
| 1201.9010 | ---黄大豆 | 3 | 180 | 13 | | 千克 | 7AB | ---Yellow soya beans |
| 1201.9020 | ---黑大豆 | 3 | 180 | 13 | | 千克 | 7AB | ---Black soya beans |
| 1201.9030 | ---青大豆 | 3 | 180 | 13 | | 千克 | 7AB | ---Green soya beans |
| 1201.9090 | ---其他 | 3 | 180 | 13 | | 千克 | 7AB | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **12.02** | **未焙炒或未烹煮的花生,不论是否去壳或破碎:** | | | | | | | **Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:** |
| 1202.3000 | -种用 | 0 | 0 | 13 | | 千克 | AB | -Seed |
| | -其他: | | | | | | | -Other: |
| 1202.4100 | --未去壳 | 15 | 70 | 13 | | 千克 | AB | --In shell |
| 1202.4200 | --去壳,不论是否破碎 | 15 | 70 | 13 | | 千克 | AB | --Shell, whether or not broken |
| **12.03** | **干椰子肉:** | | | | | | | **Copra:** |
| 1203.0000 | 干椰子肉 | 15 | 30 | 13 | 5 | 千克 | AB | Copra |
| **12.04** | **亚麻子,不论是否破碎:** | | | | | | | **Linseed, whether or not broken:** |
| 1204.0000 | 亚麻子,不论是否破碎 | 15 | 70 | 13 | 5 | 千克 | AB | Linseed, whether or not broken |
| **12.05** | **油菜子,不论是否破碎:** | | | | | | | **Rape or colza seeds, whether or not broken:** |
| | -低芥子酸油菜子: | | | | | | | -Low erucic acid rape or colza seeds: |
| 1205.1010 | ---种用 | 0 | 80 | 13 | | 千克 | 7AB | ---Seed |
| 1205.1090 | ---其他 | 9 | 80 | 13 | 5 | 千克 | 7AB | ---Other |
| | -其他: | | | | | | | -Other: |
| 1205.9010 | ---种用 | 0 | 80 | 13 | | 千克 | 7AB | ---Seed |
| 1205.9090 | ---其他 | 9 | 80 | 13 | 5 | 千克 | 7AB | ---Other |
| **12.06** | **葵花子,不论是否破碎:** | | | | | | | **Sunflower seeds, whether or not broken:** |
| 1206.0010 | ---种用 | 0 | 0 | 13 | 5 | 千克 | AB | ---Seed |
| 1206.0090 | ---其他 | 15 | 70 | 13 | 5 | 千克 | AB | ---Other |
| **12.07** | **其他含油子仁及果实,不论是否破碎:** | | | | | | | **Other oil seeds and oleaginous fruits, whether or not broken:** |
| | -棕榈果及棕榈仁: | | | | | | | -Palm fruit and palm nut: |
| 1207.1010 | ---种用 | 0 | 0 | 13 | | 千克 | AB | ---Seed |
| 1207.1010 10 | 种用濒危棕榈果及棕榈仁 | 0 | 0 | 13 | | 千克 | ABEF | Endangered palm fruit and palm nut, seed |
| 1207.1010 90 | 其他种用棕榈果及棕榈仁 | 0 | 0 | 13 | 5 | 千克 | AB | Other palm fruit and palm nut, seed |
| 1207.1090 | ---其他 | 10 | 70 | 13 | | 千克 | AB | ---Other |
| 1207.1090 10 | 其他濒危棕榈果及棕榈仁(不论是否破碎) | 10 | 70 | 13 | | 千克 | ABEF | Other endangered palm fruit and palm nut(whether or not broken) |
| 1207.1090 90 | 其他棕榈果及棕榈仁(不论是否破碎) | 10 | 70 | 13 | 5 | 千克 | AB | Other palm fruit and palm nut(whether or not broken) |
| | -棉子: | | | | | | | -Cotton seeds: |
| 1207.2100 | --种用 | 0 | 0 | 13 | 5 | 千克 | AB | --Seeds |
| 1207.2900 | --其他 | 15 | 70 | 13 | 5 | 千克 | AB | --Other |
| | -蓖麻子: | | | | | | | -Castor oil seeds: |
| 1207.3010 | ---种用 | 0 | 0 | 13 | 5 | 千克 | AB | ---Seed |
| 1207.3090 | ---其他 | 15 | 70 | 13 | 5 | 千克 | AB | ---Other |
| | -芝麻: | | | | | | | -Sesamum seeds: |
| 1207.4010 | ---种用 | 0 | 0 | 13 | 5 | 千克 | AB | ---Seeds for cultivation |
| 1207.4090 | ---其他 | 10 | 70 | 13 | 5 | 千克 | AB | ---Other |
| | -芥子: | | | | | | | -Mustard seeds: |
| 1207.5010 | ---种用 | 0 | 0 | 13 | 5 | 千克 | AB | ---Seeds for cultivation |
| 1207.5090 | ---其他 | 15 | 70 | 13 | 5 | 千克 | AB | ---Other |
| | -红花子: | | | | | | | -Safflower seeds: |
| 1207.6010 | ---种用 | 0 | 0 | 13 | 5 | 千克 | AB | ---Seed |
| 1207.6090 | ---其他 | 20 | 70 | 13 | 5 | 千克 | AB | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -甜瓜的子： | | | | | | | -Melon seeds： |
| 1207.7010 | ---种用 | 0 | 0 | 13 | | 千克 | AB | ---Seed |
| | ---其他： | | | | | | | ---Other： |
| 1207.7091 | ----黑瓜子 | 20 | 80 | 13 | 5 | 千克 | AB | ----Black melon seeds |
| 1207.7092 | ----红瓜子 | 20 | 80 | 13 | 5 | 千克 | AB | ----Red melon seeds |
| 1207.7099 | ----其他 | 30 | 70 | 13 | 5 | 千克 | AB | ----Other |
| | -其他： | | | | | | | -Other： |
| 1207.9100 | --罂粟子 | 20 | 70 | 13 | 5 | 千克 | AB | --Poppy seeds |
| | --其他： | | | | | | | --Other： |
| 1207.9910 | ---种用 | 0 | 0 | 13 | 5 | 千克 | AB | ---Seed |
| | ---其他： | | | | | | | ---Other： |
| 1207.9991 | ----牛油树果 | 20 | 70 | 13 | 5 | 千克 | AB | ----Shea nuts(*karite nuts*) |
| 1207.9999 | ----其他 | 10 | 70 | 13 | 5 | 千克 | AB | ----Other |
| **12.08** | **含油子仁或果实的细粉及粗粉,但芥子粉除外：** | | | | | | | **Flours and meals of oil seeds or oleaginous fruits, other than those of mustard：** |
| 1208.1000 | -大豆粉 | 9 | 70 | 17 | | 千克 | AB | -Of soya beans |
| 1208.9000 | -其他 | 15 | 80 | 17 | 15 | 千克 | AB | -Other |
| **12.09** | **种植用的种子、果实及孢子：** | | | | | | | **Seeds, fruit and spores, of a kind used for sowing：** |
| 1209.1000 | -糖甜菜子 | 0 | 0 | 13 | 5 | 千克 | AB | -Sugar beet seed |
| | -饲料植物种子： | | | | | | | -Seeds of forage plants： |
| 1209.2100 | --紫苜蓿子 | 0 | 0 | 13 | | 千克 | AB | --Lucerne (alfalfa) seed |
| 1209.2200 | --三叶草子 | 0 | 0 | 13 | | 千克 | AB | --Clover (*Trifolium spp.*) seed |
| 1209.2300 | --羊茅子 | 0 | 0 | 13 | | 千克 | AB | --Fescue seed |
| 1209.2400 | --草地早熟禾子 | 0 | 0 | 13 | | 千克 | AB | --Kentucky blue grass (*Poa-pratensis L.*) seed |
| 1209.2500 | --黑麦草种子 | 0 | 0 | 13 | | 千克 | AB | --Rye grass (*Lolium multiflorum Lam.*, *Lolium perenne L.*) seed |
| | --其他： | | | | | | | --Other： |
| 1209.2910 | ---甜菜子,糖甜菜子除外 | 0 | 0 | 13 | 5 | 千克 | AB | ---Beet seed,excluding sugar beet seed |
| 1209.2990 | ---其他 | 0 | 0 | 13 | | 千克 | AB | ---Other |
| 1209.3000 | -草本花卉植物种子 | 0 | 0 | 13 | | 千克 | | -Seeds of herbaceous plants cultivated principally for their flowers |
| 1209.3000 10 | 濒危草本花卉植物种子 | 0 | 0 | 13 | | 千克 | ABFE | Seeds of endangered herbaceous plants cultivated principally for their flowers |
| 1209.3000 90 | 其他草本花卉植物种子 | 0 | 0 | 13 | | 千克 | AB | Other seeds of herbaceous plants cultivated principally for their flowers |
| | -其他： | | | | | | | -Other： |
| 1209.9100 | --蔬菜种子 | 0 | 0 | 13 | | 千克 | AB | --Vegetable seeds |
| 1209.9900 | --其他 | 0 | 0 | 13 | | 千克 | | --Other |
| 1209.9900 10 | 其他种植用濒危种子、果实及孢子 | 0 | 0 | 13 | | 千克 | AFEB | Other endangered seeds, fruit and spores, of a kind used for sowing |
| 1209.9900 90 | 其他种植用的种子、果实及孢子 | 0 | 0 | 13 | | 千克 | AB | Other seeds, fruit and spores, of a kind used for sowing |
| **12.10** | **鲜或干的啤酒花,不论是否研磨或制成团粒;蛇麻腺：** | | | | | | | **Hop cones, fresh or dried, whethr or not ground, powdered or in the form of pellets; lupulin：** |
| 1210.1000 | -啤酒花,未经研磨也未制成团粒 | 20 | 50 | 17 | 15 | 千克 | AB | -Hop cones, neither ground nor powdered nor in the form of pellets |

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|---|---|---|---|---|---|---|---|---|
| 1210.2000 | -啤酒花,经研磨或制成团粒;蛇麻腺 | 10 | 50 | 17 | 15 | 千克 | AB | -Hop cones, ground, powdered or in the form of pellets; lupulin |
| **12.11** | **主要用作香料、药料、杀虫、杀菌或类似用途的植物或这些植物的某部分(包括子仁及果实),鲜或干的,不论是否切割、压碎或研磨成粉:** | | | | | | | **Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:** |
| | -人参: | | | | | | | -Ginseng roots: |
| 1211.2010 | ---西洋参 | 7.5 | 70 | 13 | 5 | 千克 | AQBFE | ---American ginseng |
| 1211.2020 | ---野山参(西洋参除外) | 20 | 90 | 13 | 5 | 千克 | ABFE | ---Wild ginseng (other than American ginseng) |
| | ---其他: | | | | | | | ---Other: |
| 1211.2091 | ----鲜的 | 20 | 50 | 13 | 5 | 千克 | AB | ----Fresh |
| 1211.2099 | ----其他 | 20 | 50 | 13 | 5 | 千克 | ABQ | ----Other |
| 1211.3000 | -古柯叶 | 9 | 50 | 13 | 5 | 千克 | | -Coca leaf |
| 1211.3000 10 | 药用古柯叶(不论是否切割、压碎或研磨成粉) | 9 | 50 | 13 | 5 | 千克 | ABW | Coca leaf of a kind used primarily in pharmacy (whether or not cut, crushed or powdered) |
| 1211.3000 20 | 做香料用古柯叶(不论是否切割、压碎或研磨成粉) | 9 | 50 | 13 | 5 | 千克 | AB | Coca leaf of a kind used primarily in perfumery (whether or not cut, crushed or powdered) |
| 1211.3000 90 | 杀虫杀菌用古柯叶(不论是否切割、压碎或研磨成粉) | 9 | 50 | 13 | 5 | 千克 | AB | Coca leaf of a kind used for insecticidal (fungicidal, whether or not cut, crushed or powdered) |
| 1211.4000 | -罂粟秆 | 9 | 50 | 13 | 5 | 千克 | | -Poppy straw |
| 1211.4000 10 | 药用罂粟秆(不论是否切割、压碎或研磨成粉) | 9 | 50 | 13 | 5 | 千克 | AB | Poppy straw of a kind used primarily in pharmacy (whether or not cut, crushed or powdered) |
| 1211.4000 20 | 做香料用罂粟秆(不论是否切割、压碎或研磨成粉) | 9 | 50 | 13 | 5 | 千克 | AB | Poppy straw of a kind used primarily in perfumery (whether or not cut, crushed or powdered) |
| 1211.4000 90 | 杀虫杀菌用罂粟秆(不论是否切割、压碎或研磨成粉) | 9 | 50 | 13 | 5 | 千克 | AB | Poppy straw of a kind used for insecticidal, fungicidal (whether or not cut, crushed or powdered) |
| 1211.5000 | -麻黄 | 6 | 20 | 13 | | 千克 | | -Ephedra |
| 1211.5000 11 | 药料用麻黄草粉 | 6 | 20 | 13 | | 千克 | 23AQB | Ephedra powder, used in pharmacy |
| 1211.5000 19 | 药料用麻黄草 | 6 | 20 | 13 | | 千克 | 8AQ | Ephedra sinica, used in pharmacy |
| 1211.5000 21 | 香料用麻黄草粉 | 8 | 50 | 13 | | 千克 | 23AB | Ephedra powder, of a kind used in perfumery |
| 1211.5000 29 | 香料用麻黄草 | 8 | 50 | 13 | | 千克 | 8A | Ephedra sinica, of a kind used in perfumery |
| 1211.5000 91 | 其他用麻黄草粉 | 9 | 30 | 13 | | 千克 | 23AB | Other ephedra powder |
| 1211.5000 99 | 其他用麻黄草 | 9 | 30 | 13 | | 千克 | 8A | Other ephedra |
| | -其他: | | | | | | | -Other: |
| | ---主要用作药料的植物及其某部分: | | | | | | | ---Of a kind used primarily in pharmacy: |
| 1211.9011 | ----当归 | 6 | 30 | 13 | 5 | 千克 | AQB | ----Radix angelicae sinensis |
| 1211.9012 | ----三七(田七) | 6 | 20 | 13 | 5 | 千克 | AQB | ----Radix pseudoginseng |
| 1211.9013 | ----党参 | 6 | 20 | 13 | 5 | 千克 | AQB | ----Radix codonopsitis |
| 1211.9014 | ----黄连 | 6 | 20 | 13 | 5 | 千克 | AQB | ----Rhizoma coptidis |
| 1211.9015 | ----菊花 | 6 | 20 | 13 | 0,5 | 千克 | AQB | ----Flos chrysanthemi |
| 1211.9016 | ----冬虫夏草 | 6 | 20 | 13 | 5 | 千克 | AQBE | ----Cordyceps sinensis |
| 1211.9017 | ----贝母 | 6 | 20 | 13 | 5 | 千克 | AQB | ----Bulbs fritillariae thunbergii |
| 1211.9018 | ----川芎 | 6 | 20 | 13 | 5 | 千克 | AQB | ----Rhizoma ligustici |

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|---|---|---|---|---|---|---|---|---|
| 1211.9019 | ----半夏 | 6 | 20 | 13 | 5 | 千克 | AQB | ----Rhizoma pinelliae |
| 1211.9021 | ----白芍 | 6 | 20 | 13 | 5 | 千克 | AQB | ----Radix paeoniae lactiflorae |
| 1211.9022 | ----天麻 | 6 | 20 | 13 | 5 | 千克 | AQBFE | ----Rhizoma gastrodiae |
| 1211.9023 | ----黄芪 | 6 | 30 | 13 | 5 | 千克 | AQB | ----Radix astragali |
| 1211.9024 | ----大黄、籽黄 | 6 | 20 | 13 | 5 | 千克 | AQB | ----Rhubarb |
| 1211.9025 | ----白术 | 6 | 20 | 13 | 5 | 千克 | AQB | ----Rhizoma atractylodis macrocephalae |
| 1211.9026 | ----地黄 | 6 | 20 | 13 | 5 | 千克 | AQB | ----Radix rehmanniae |
| 1211.9027 | ----槐米 | 6 | 20 | 13 | 5 | 千克 | AQB | ----Flos sophorae |
| 1211.9028 | ----杜仲 | 6 | 20 | 13 | 5 | 千克 | AQB | ----Cortex eucommiae |
| 1211.9029 | ----茯苓 | 6 | 20 | 13 | 5 | 千克 | AQB | ----Poria |
| 1211.9031 | ----枸杞 | 6 | 30 | 13 | 5 | 千克 | AQB | ----Fructus lycii |
| 1211.9032 | ----大海子 | 6 | 20 | 13 | 5 | 千克 | AQB | ----Bantaroi seeds |
| 1211.9033 | ----沉香 | 3 | 20 | 13 | 5 | 千克 | AQFEB | ----Aloes wood |
| 1211.9034 | ----沙参 | 6 | 20 | 13 | 5 | 千克 | AQB | ----Adenophora axilliflora |
| 1211.9035 | ----青蒿 | 6 | 20 | 13 | | 千克 | AB | ----Southernwood |
| 1211.9036暂 | ----甘草 | 0 | 30 | 13 | 5 | 千克 | AQB4xy | ----Liquorice roots |
| 1211.9037 | ----黄芩 | 6 | 20 | 13 | 5 | 千克 | ABQ | ----scutellaria root |
| 1211.9038 | ----椴(欧椴)花及叶子 | 6 | 30 | 13 | 5 | 千克 | | ----Flower and leaves of linden tree ( lindens ) |
| 1211.9038 10 | 海南椴、紫椴(籽椴)花及叶(不论是否切割、压碎或研磨成粉) | 6 | 30 | 13 | 5 | 千克 | ABEQ | Flower and leaves of hainan linden, amur linden (whether or not cut, crushed or powdered) |
| 1211.9038 90 | 其他椴树(欧椴)花及叶 | 6 | 30 | 13 | 5 | 千克 | ABQ | Flower and leaves of other linden tree(lindens) |
| 1211.9039 | ----其他 | 6 | 20 | 13 | | 千克 | | ----Other |
| 1211.9039 30 | 大麻 | 6 | 20 | 13 | 5 | 千克 | AWB | Hemp |
| 1211.9039 40 | 罂粟壳 | 6 | 20 | 13 | 5 | 千克 | AWB | Poppy pod |
| 1211.9039 50 | 鲜、冷、冻或干的木香(不论是否切割,压碎或研磨成粉) | 6 | 20 | 13 | 5 | 千克 | ABFE | Costustoot, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered |
| 1211.9039 60 | 鲜、冷、冻或干的黄草及枫斗(石斛)(不论是否切割,压碎或研磨成粉) | 6 | 20 | 13 | 5 | 千克 | ABFE | Herba dendrobii and Dendrobium, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered |
| 1211.9039 70 | 鲜、冷、冻或干的苁蓉(不论是否切割,压碎或研磨成粉) | 6 | 20 | 13 | 5 | 千克 | ABFE | Cistanche, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered |
| 1211.9039暂 81 | 鲜或干的红豆杉皮、枝叶等(不论是否切割,压碎或研磨成粉) | 1 | 20 | 13 | | 千克 | ABFE | Bark, branch and leaf of Chinese yew (Taxus chinensis), fresh or dried, whether or not cut, crushed or powdered |
| 1211.9039 89 | 冷或冻的红豆杉皮、枝叶等(不论是否切割,压碎或研磨成粉) | 6 | 20 | 13 | | 千克 | ABFE | Bark, branch and leaf of Chinese yew (Taxus chinensis), cold or frozen, whether or not cut, crushed or powdered |
| 1211.9039 91 | 其他主要用作药料鲜、冷、冻或干的濒危植物(包括其某部分,不论是否切割,压碎或研磨成粉) | 6 | 20 | 13 | | 千克 | ABFE | Other endangered plants and parts of plants, of a kind used primarily in pharmacy, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered |
| 1211.9039 92 | 加纳籽、车前子壳粉、育亨宾皮(包括其某部分,不论是否切割、压碎或研磨成粉) | 6 | 20 | 13 | 5 | 千克 | AB | Carbon Ghana seeds, plantago shell powder, yohimbe bark (including part of its, whether or not cut, crushed or ground to powder) |
| 1211.9039 93 | 恰特草(CathaedulisForssk;包括其某部分,不论是否切割、压碎或研磨成粉) | 6 | 20 | 13 | 5 | 千克 | ABI | Catha edulis forssk(CathaedulisForssk;including part of its,whether or not cut, ccrushed or powdered) |

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|---|---|---|---|---|---|---|---|---|
| 1211.9039 99 | 其他主要用作药料的鲜、冷、冻或干的植物(包括其某部分,不论是否切割,压碎或研磨成粉) | 6 | 20 | 13 | 5 | 千克 | ABQ | Other plants and parts of plants, of a kind used primarily in pharmacy, fresh, chilled, frozen or drie, whether or not cut, crushed or powdered |
| 1211.9050 | ---主要用作香料的植物及其某部分 | 8 | 50 | 13 | | 千克 | | ---Of a kind used primarily in perfumery |
| 1211.9050 30 | 香料用沉香木及拟沉香木(包括其某部分,不论是否切割、压碎或研磨成粉) | 8 | 50 | 13 | | 千克 | ABFE | Spices (including part of its, whether or not cutc-crushed or powdered) |
| 1211.9050 91 | 其他主要用作香料的濒危植物(包括其某部分,不论是否切割、压碎或研磨成粉) | 8 | 50 | 13 | | 千克 | ABFE | Other endangered plants, of a kind used primarily in perfumery (including parts of its, whether or not cut, crushed or powdered) |
| 1211.9050 99 | 其他主要用作香料的植物(包括其某部分,不论是否切割、压碎或研磨成粉) | 8 | 50 | 13 | 5 | 千克 | AB | Other plants, of a kind used primarily in perfumery (including parts of its, whether or not cut, crushed or powdered) |
| | ---其他: | | | | | | | ---Other: |
| 1211.9091 | ----鱼藤根、除虫菊 | 3 | 11 | 13 | 5 | 千克 | ABS | ----Derris roots and pyrethrum |
| 1211.9099 | ----其他 | 9 | 30 | 13 | | 千克 | | ----Other |
| 1211.9099 91 | 其他鲜、冷、冻或干的杀虫、杀菌用濒危植物(不论是否切割,压碎或研磨成粉) | 9 | 30 | 13 | | 千克 | ABFE | Other endangered plants of a kind used for insecticidal or fungicidal, fresh, chilled, frozen or drie, whether or not cut, crushed or powdered |
| 1211.9099 99 | 其他鲜、冷、冻或干的杀虫、杀菌用植物(不论是否切割,压碎或研磨成粉) | 9 | 30 | 13 | 5 | 千克 | AB | Other plants, of a kind used for insecticidal or fungicidal, fresh, chilled, frozen or drie, whether or not cut, crushed or powdered |
| **12.12** | **鲜、冷、冻或干的刺槐豆、海草及其他藻类、甜菜及甘蔗,不论是否碾磨;主要供人食用的其他税目未列名的果核、果仁及植物产品(包括未焙制的菊苣根):** | | | | | | | **Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included:** |
| | -海草及其他藻类: | | | | | | | -Seaweeds and other algae: |
| | --适合供人食用的: | | | | | | | --Fit for human consumption: |
| 1212.2110 | ---海带 | 20 | 70 | 13 | | 千克 | AB | ---Sea tangle |
| 1212.2120 | ---发菜 | 20 | 70 | 13 | 5 | 千克 | 8A | ---Black moss |
| | ---裙带菜: | | | | | | | ---Pinnatifida: |
| 1212.2131 | ----干的 | 15 | 70 | 13 | 5 | 千克 | AB | ----Dried |
| 1212.2132 | ----鲜的 | 15 | 70 | 13 | 5 | 千克 | AB | ----Fresh |
| 1212.2139 | ----其他 | 15 | 70 | 13 | 5 | 千克 | AB | ----Other |
| | ---紫菜: | | | | | | | ---Laver: |
| 1212.2141 | ----干的 | 15 | 70 | 13 | | 千克 | AB | ----Dried |
| 1212.2142 | ----鲜的 | 15 | 70 | 13 | | 千克 | AB | ----Fresh |
| 1212.2149 | ----其他 | 15 | 70 | 13 | | 千克 | AB | ----Other |
| | ---麒麟菜: | | | | | | | ---Eucheuma: |
| 1212.2161 | ----干的 | 15 | 70 | 13 | 5 | 千克 | AB | ----Dried |
| 1212.2169 | ----其他 | 15 | 70 | 13 | 5 | 千克 | AB | ----Other |
| | ---江蓠: | | | | | | | ----Garcilaria: |
| 1212.2171 | ----干的 | 15 | 70 | 13 | 5 | 千克 | AB | ----Dried |
| 1212.2179 | ----其他 | 15 | 70 | 13 | 5 | 千克 | AB | ----Other |
| 1212.2190[暂] | ---其他 | 2 | 70 | 13 | 5 | 千克 | AB | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --其他： | | | | | | | -Other： |
| 1212.2910[暂] | ---马尾藻 | 2 | 70 | 13 | 5 | 千克 | AB | ---Sargass |
| 1212.2990[暂] | ---其他 | 2 | 70 | 13 | 5 | 千克 | AB | ---Other |
| | -其他： | | | | | | | -Other： |
| 1212.9100 | --甜菜 | 20 | 70 | 13 | 5 | 千克 | AB | --Sugar beet |
| 1212.9200 | --刺槐豆 | 20 | 70 | 13 | 5 | 千克 | AB | --Locust beans |
| 1212.9300 | --甘蔗 | 20 | 70 | 13 | 5 | 千克 | AB | --Sugar cane |
| 1212.9400 | --菊苣根 | 20 | 70 | 13 | 5 | 千克 | AB | --Chicory roots |
| | --其他： | | | | | | | --Other： |
| | ---杏、桃(包括油桃)、梅或李的核及核仁： | | | | | | | ---Apricot, peach (including nectarine) or plum stones and kernels： |
| 1212.9911 | ----苦杏仁 | 20 | 80 | 13 | 5 | 千克 | QAB | ----Bitter apricot kernels |
| 1212.9912 | ----甜杏仁 | 20 | 80 | 13 | 5 | 千克 | AB | ----Sweet apricot kernels |
| 1212.9919 | ----其他 | 20 | 80 | 13 | 5 | 千克 | AB | ----Other |
| | ---其他： | | | | | | | ---Other： |
| 1212.9993 | ----白瓜子 | 20 | 80 | 13 | 5 | 千克 | AB | ----Pumpkin seeds |
| 1212.9994 | ----莲子 | 20 | 80 | 13 | 5 | 千克 | AB | ----Lotus seeds(*Semen Nelumbinis*) |
| 1212.9996 | ----甜叶菊叶 | 30 | 70 | 13 | 5 | 千克 | AB | ----leaf of steviol |
| 1212.9999 | ----其他 | 30 | 70 | 13 | | 千克 | | ----Other |
| 1212.9999 10 | 其他供人食用濒危植物产品(包括未焙制的菊苣根,包括果核、仁等) | 30 | 70 | 13 | | 千克 | ABFE | Other endangered vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption |
| 1212.9999 90 | 其他供人食用果核、仁及植物产品(包括未焙制的菊苣根) | 30 | 70 | 13 | 5 | 千克 | AB | Other fruit stones and kernels and vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption |
| **12.13** | **未经处理的谷类植物的茎、秆及谷壳,不论是否切碎、碾磨、挤压或制成团粒：** | | | | | | | **Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets：** |
| 1213.0010 | ---未经处理的稻草的茎、秆 | 12 | 35 | 13 | 5 | 千克 | AB | ---Cereal straw unprepared |
| 1213.0090 | ---其他 | 12 | 35 | 13 | 5 | 千克 | AB | ---Other |
| **12.14** | **芜菁甘蓝、饲料甜菜、饲料用根、干草、紫苜蓿、三叶草、驴喜豆、饲料羽衣甘蓝、羽扇豆、巢菜及类似饲料,不论是否制成团粒：** | | | | | | | **Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets：** |
| 1214.1000 | -紫苜蓿粗粉及团粒 | 5 | 35 | 0 | | 千克 | AB | -Lucerne (alfalfa) meal and pellets |
| 1214.9000 | -其他 | | 35 | 13 | | 千克 | | -Other |
| 1214.9000[暂] 01 | 其他紫苜蓿(粗粉及团粒除外) | 7 | 35 | 0 | | 千克 | AB | Other lucerne(other than meal and pellets) |
| 1214.9000[暂] 02 | 以除紫苜蓿外的禾本科和豆科为主的多种混合天然饲草 | 4 | 35 | 0 | | 千克 | AB | In addition to alfalfa variety of graminaceous and leguminous based mixed natural forage grass |
| 1214.9000 90 | 芜菁甘蓝、饲料甜菜、其他植物饲料(包括饲料用根、干草、三叶草、驴喜豆等,不论是否制成团粒) | 9 | 35 | 0 | | 千克 | AB | Swedes, mangolds, other vegetable fodder (including fodder roots, hay, clover, sainfoin, whether or not in the form of pellets) |

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## 第十三章
## 虫胶;树胶、树脂及其他植物液、汁

## Chapter 13
## Lac; gums, resins and other vegetable saps and extracts

**注释:**

税目 13.02 主要包括甘草、除虫菊、啤酒花、芦荟的浸膏及鸦片,但不包括:

一、按重量计蔗糖含量在 10% 以上或制成糖食的甘草浸膏(税目 17.04);
二、麦芽膏(税目 19.01);
三、咖啡精、茶精、马黛茶精(税目 21.01);
四、构成含酒精饮料的植物汁、液(第二十二章);
五、樟脑、甘草甜及税目 29.14 或 29.38 的其他产品;
六、按重量计生物碱含量不低于 50% 的罂粟秆的浓缩物(税目 29.39);
七、税目 30.03 或 30.04 的药品及税目 30.06 的血型试剂;
八、鞣料或染料的浸膏(税目 32.01 或 32.03);
九、精油、浸膏、净油、香膏提取的油树脂或精油的水质馏出液或其水溶液;饮料制造业用的以芳香物质为基料的制剂(第三十三章);
十、天然橡胶、巴拉塔胶、古塔波胶、银胶菊胶、糖胶树胶或类似的天然树胶(税目 40.01)。

**本国注释:**

子目 1302.1100 的鸦片,我国禁止进口。

**Notes:**

Heading No. 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does not apply to:

(1) Liquorice extract containing more than 10% by weight of sucrose or putup as confectionery (heading No. 17.04);
(2) Malt extract (heading No. 19.01);
(3) Extracts of coffee, tea or mate (heading No. 21.01);
(4) Vegetable saps or extracts constituting alcoholic beverages (Chapter22);
(5) Camphor, glycyrrhizin or other products of heading No. 29.14 or 29.38;
(6) Concentrates of poppy straw containing not less than 50% by weight of alkaloids(heading No. 29.39);
(7) Medicaments of heading No. 30.03 or 30.04 or bloodgrouping reagents (heading No. 30.06);
(8) Tanning or dyeing extracts (heading No. 32.01 or 32.03);
(9) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations basedon odoriferous substances of a kind used for the manufacture of beverages (Chapter 33);
(10) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01).

**National note:**

Opium of Subheading No. 1302.1100 is subject to import ban.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **13.01** | **虫胶;天然树胶、树脂、树胶脂及油树脂(例如,香树脂):** | | | | | | | **Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):** |
| 1301.2000 | -阿拉伯胶 | 15 | 40 | 13 | 5 | 千克 | AB | -Gum Arabic |
| | -其他: | | | | | | | -Other: |
| 1301.9010 | ---胶黄耆树胶(卡喇杆胶) | 15 | 40 | 13 | 5 | 千克 | AB | ---Gum tragacanth |
| 1301.9020 | ---乳香、没药及血竭 | 3 | 17 | 13 | 5 | 千克 | ABQ | ---Olibanum, myrrh and dragon's blood |
| 1301.9030 | ---阿魏 | 3 | 17 | 13 | 5 | 千克 | AB | ---Asafoetida |
| 1301.9040 | ---松脂 | 15 | 45 | 13 | | 千克 | | ---Pine-resin |
| 1301.9040 10 | 濒危松科植物的松脂 | 15 | 45 | 13 | | 千克 | ABE | Pine-resin of endangered plants of pine family |
| 1301.9040 90 | 其他松脂 | 15 | 45 | 13 | 5 | 千克 | AB | Other pine-resin |
| 1301.9090 | ---其他 | 15 | 45 | 13 | | 千克 | | ---Other |
| 1301.9090 10 | 龙血树脂、大戟脂、愈疮树脂 | 15 | 45 | 13 | 5 | 千克 | ABFE | Resin of daemonorops draco, resin of euphorbia, resin of lignum vitae |
| 1301.9090 20 | 大麻脂 | 15 | 45 | 13 | 5 | 千克 | ABW | Charas, churrus |
| 1301.9090 91 | 其他濒危植物的天然树胶、树脂[包括天然树胶、树脂及其他油树脂(例如:香树脂)] | 15 | 45 | 13 | | 千克 | ABFE | Other natural gums, resins, gum-resins and oleoresins (for example, balsams) of endangered plants |
| 1301.9090 99 | 其他天然树胶、树脂[包括天然树胶、树脂及其他油树脂(例如:香树脂)] | 15 | 45 | 13 | 5 | 千克 | AB | Other natural gums, resins, gum-resins and oleoresins (for example,balsams) |
| **13.02** | **植物液汁及浸膏;果胶、果胶酸盐及果胶酸酯;从植物产品制得的琼脂、其他胶液及增稠剂,不论是否改性:** | | | | | | | **Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:** |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -植物液汁及浸膏： | | | | | | | -Vegetable saps and extracts： |
| 1302.1100 | --鸦片 | 0 | 0 | 0 | 15 | 千克 | WB9 | --Opium |
| 1302.1200暂 | --甘草的 | 0 | 20 | 17 | 15 | 千克 | 4xABy | --Of liquorice |
| 1302.1300 | --啤酒花的 | 10 | 80 | 17 | 15 | 千克 | AB | --Of hops |
| 1302.1400 | --麻黄的 | 20 | 80 | 17 | | 千克 | | --Of ephedra |
| 1302.1400 11 | 供制农药用麻黄浸膏及浸膏粉 | 20 | 80 | 17 | | 千克 | 23AB | Ephedra extracts powder used in pesticide |
| 1302.1400 12 | 供制医药用麻黄浸膏及浸膏粉 | 20 | 80 | 17 | | 千克 | Q23AB | Ephedra extracts powder used in medical |
| 1302.1400 19 | 其他麻黄浸膏及浸膏粉 | 20 | 80 | 17 | | 千克 | 23AB | Other Ephedra extracts powder |
| 1302.1400 20 | 麻黄液汁 | 20 | 80 | 17 | | 千克 | Q23AB | Saps and extracts of Ephedra |
| | --其他： | | | | | | | --Other： |
| 1302.1910 | ---生漆 | 20 | 90 | 17 | 5 | 千克 | AB | ---Crude lacquer |
| 1302.1920 | ---印楝素 | 3 | 11 | 17 | 5 | 千克 | ABS | ---Azadirachtin |
| 1302.1930 | ---除虫菊的或含鱼藤酮植物根茎的 | 3 | 11 | 17 | 15 | 千克 | ABS | ---Of pyrethrum or of the roots of plants containing rotenone |
| 1302.1940 | ---银杏的 | 20 | 80 | 17 | 15 | 千克 | ABE | ---Gingko |
| 1302.1990 | ---其他 | 20 | 80 | 17 | | 千克 | | ---Other |
| 1302.1990 01 | 苦参碱 | 20 | 80 | 17 | 15 | 千克 | ABS | Matrine |
| 1302.1990 13 | 供制农药用的濒危植物液汁及浸膏 | 20 | 80 | 17 | | 千克 | ABFE | Endangered vegetable saps and extracts for used primarily in pesticide |
| 1302.1990 19 | 供制农药用的其他植物液汁及浸膏 | 20 | 80 | 17 | 15 | 千克 | AB | Other vegetable saps and extracts used primarily in pharmacy |
| 1302.1990 95 | 红豆杉液汁及浸膏 | 20 | 80 | 17 | 15 | 千克 | ABFE | Saps and extracts of taxusl |
| 1302.1990 96 | 黄草汁液及浸膏 | 20 | 80 | 17 | 15 | 千克 | ABFE | Saps and extracts of herba dendroii |
| 1302.1990 97 | 其他濒危植物液汁及浸膏 | 20 | 80 | 17 | | 千克 | ABFE | Saps and extracts of other endangered vegetable |
| 1302.1990 99 | 其他植物液汁及浸膏 | 20 | 80 | 17 | 15 | 千克 | AB | Other vegetable saps and extracts |
| 1302.2000 | -果胶、果胶酸盐及果胶酸酯 | 20 | 80 | 17 | 15 | 千克 | AB | -Pectic substances, pectinates and pectates |
| | -从植物产品制得的胶液及增稠剂，不论是否改性： | | | | | | | -Mucilages and thickeners, whether or not modified, derived from vegetable products： |
| 1302.3100 | --琼脂 | 10 | 80 | 17 | 15 | 千克 | AB | --Agar-agar |
| 1302.3200 | --从刺槐豆、刺槐豆子或瓜尔豆制得的胶液及增稠剂，不论是否改性 | 15 | 80 | 17 | 15 | 千克 | AB | --Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds |
| | --其他： | | | | | | | --Other： |
| | ---海草及其他藻类制品： | | | | | | | ---Preparations of seaweeds and other algae： |
| 1302.3911 | ----卡拉胶 | 15 | 80 | 17 | 15 | 千克 | AB | ----Carrageenan |
| 1302.3912 | ----褐藻胶 | 15 | 80 | 17 | 15 | 千克 | AB | ----Algin |
| 1302.3919 | ----其他 | 15 | 80 | 17 | 15 | 千克 | AB | ----Other |
| 1302.3990 | ---其他 | 15 | 80 | 17 | | 千克 | | ---Other |
| 1302.3990 10 | 未列名濒危植物胶液及增稠剂 | 15 | 80 | 17 | | 千克 | ABFE | Mucilages and thickeners, derived from endangered vegetable products, not elsewhere specified or included |
| 1302.3990 90 | 其他未列名植物胶液及增稠剂 | 15 | 80 | 17 | 15 | 千克 | AB | Other mucilages and thickeners, derived from vegetable products, not elsewhere specified or included |

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## 第十四章
## 编结用植物材料；其他植物产品

## Chapter 14
## Vegetable plaiting materials; vegetable products not elsewhere specified or included

**注释：**

一本章不包括归入第十一类的下列产品：

主要供纺织用的植物材料或植物纤维，不论其加工程度如何；或经过处理使其只能作为纺织原料用的其他植物材料。

二、税目 14.01 主要包括竹（不论是否劈开、纵锯、切段、圆端、漂白、磨光、染色或进行不燃处理）、劈开的柳条、芦苇及类似品和藤心、藤丝、藤片。但不包括木片条（税目 44.04）。

三、税目 14.04 不包括木丝（税目 44.05）及供制帚、制刷用成束、成簇的材料（税目 96.03）。

**Notes:**

1. This Chapter does not cover the following products which are to be classified in Section XI:
Vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No. 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No. 44.04).
3. Heading No. 14.04 does not apply to wood wool (heading No. 44.05) and prepared knots or tufts for broom or brush making (heading No. 96.03).

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **14.01** | **主要作编结用的植物材料（例如，竹、藤、芦苇、灯芯草、柳条、酒椰叶，已净、漂白或染色的谷类植物的茎秆，椴树皮）：** | | | | | | | **Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):** |
| 1401.1000 | -竹 | 10 | 70 | 13 | 5 | 千克 | | -Bamboos |
| 1401.1000 10 | 酸竹 | 10 | 70 | 13 | 5 | 千克 | ABE | Acidosasa chinensis(*Raphia vinifera*) |
| 1401.1000 90 | 其他竹 | 10 | 70 | 13 | 5 | 千克 | AB | Other bamboos |
| 1401.2000 | -藤 | 10 | 35 | 13 | | 千克 | | -Rattans |
| 1401.2000 10 | 濒危藤 | 10 | 35 | 13 | | 千克 | ABFE | Endangered rattans |
| 1401.2000 90 | 其他藤 | 10 | 35 | 13 | 5 | 千克 | AB | Other rattans |
| | -其他： | | | | | | | -Other: |
| 1401.9010 | ---谷类植物的茎秆（麦秸除外） | 10 | 70 | 13 | 5 | 千克 | AB | ---Cereal straw (other than wheat straw) |
| 1401.9020 | ---芦苇 | 10 | 70 | 13 | 5 | 千克 | AB | ---Reeds |
| | ---灯芯草属： | | | | | | | ---Rushes: |
| 1401.9031 | ----蔺草 | 10 | 70 | 13 | 5 | 千克 | AB4xy | ----Mat rush |
| 1401.9039 | ----其他 | 10 | 70 | 13 | 5 | 千克 | AB | ----Other |
| 1401.9090 | ---其他 | 10 | 70 | 13 | 5 | 千克 | AB | ---Other |
| **14.04** | **其他税目未列名的植物产品：** | | | | | | | **Vegetable products not elsewhere specified or included:** |
| 1404.2000 | -棉短绒 | 4 | 30 | 13 | 5 | 千克 | AB | -Cotton linters |
| | -其他： | | | | | | | -Other: |
| 1404.9010 | ---主要供染料、鞣料用的植物原料 | 5 | 45 | 13 | 5 | 千克 | AB | ---Raw vegetable materials of a kind used primarily in dyeing or tanning |
| 1404.9090 | ---其他 | 15 | 70 | 13 | 5 | 千克 | AB | ---Other |
| 1404.9090[暂] 10 | 椰糠（条/块） | 8 | 70 | 13 | | 千克 | AB | coco coir(sripe/piece) |
| 1404.9090 90 | 其他编号未列名植物产品 | 15 | 70 | 13 | | 千克 | AB | Other vegetable products not elsewhere specified or included |

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# 第三类

# 动、植物油、脂及其分解产品；精制的食用油脂；动、植物蜡

# SECTION Ⅲ

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

## 第十五章

## 动、植物油、脂及其分解产品；精制的食用油脂；动、植物蜡

## Chapter 15

## Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

**注释：**

一、本章不包括：

（一）税目 02.09 的猪脂肪及家禽脂肪；

（二）可可脂、可可油（税目 18.04）；

（三）按重量计税目 04.05 所列产品的含量超过 15%的食品（通常归入第二十一章）；

（四）税目 23.01 的油渣或税目 23.04 至 23.06 的残渣；

（五）第六类的脂肪酸、精制蜡、药品、油漆、清漆、肥皂、芳香料制品、化妆品、盥洗品、磺化油及其他货品；

（六）从油类提取的油膏（税目 40.02）。

二、税目 15.09 不包括用溶剂提取的橄榄油（税目 15.10）。

三、税目 15.18 不包括变性的油、脂及其分离品，这些货品应归入其相应的未变性油、脂及其分离品的税目。

四、皂料、油脚、硬脂沥青、甘油沥青及羊毛脂残渣，归入税目 15.22。

**子目注释：**

子目 1514.11 及 1514.19 所称“低芥子酸菜子油”，是指按重量计芥子酸含量低于 2%的固定油。

**Notes:**

1. This Chapter does not cover:

(a) Pig fat or poultry fat of heading No. 02.09;

(b) Cocoa butter, fat or oil (heading No. 18.04);

(c) Edible preparations containing by weight more than 15% of the products of heading No. 04.05 (generally Chapter 21);

(d) Greaves (heading No. 23.01) or residues of headings No. 23.04 to 23.06;

(e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section Ⅵ;

(f) Factice derived from oils (heading No. 40.02).

2. Heading No. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No. 15.10).

3. Heading No. 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 15.22.

**Subheading Note:**

For the purposes of subheadings No. 1514.11 and 1514.19, the expression “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2% by weight.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **15.01** | **猪脂肪（包括已炼制的猪油）及家禽脂肪，但税目 02.09 及 15.03 的货品除外：** | | | | | | | **Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03:** |
| 1501.1000 | -猪油 | 10 | 35 | 17 | 15 | 千克 | AB | -Lard |
| 1501.2000 | -其他猪脂肪 | 10 | 35 | 17 | 15 | 千克 | AB | -Other pig fat |
| 1501.9000 | -其他 | 10 | 35 | 17 | 15 | 千克 | AB | -Other |
| **15.02** | **牛、羊脂肪，但税目 15.03 的货品除外：** | | | | | | | **Fats of bovine animals, sheep or goats, other than those of heading No. 15.03:** |
| 1502.1000[暂] | -牛、羊油脂 | 2 | 30 | 17 | 15 | 千克 | AB | -Tallow |
| 1502.9000[暂] | -其他 | 4 | 70 | 17 | 5 | 千克 | AB | -Other |
| **15.03** | **猪油硬脂、液体猪油、油硬脂、食用或非食用脂油，未经乳化、混合或其他方法制作：** | | | | | | | **Lard stearin, lard oil, oleostearin, oleooil and tallow oil, not emulsified or mixed or otherwise prepared:** |
| 1503.0000 | 猪油硬脂、液体猪油、油硬脂、食用或非食用脂油，未经乳化、混合或其他方法制作 | 10 | 30 | 17 | 15 | 千克 | AB | Lard stearin, lard oil, oleostearin, oleooil and tallow oil, not emulsified or mixed or otherwise prepared |
| **15.04** | **鱼或海生哺乳动物的油、脂及其分离品，不论是否精制，但未经化学改性：** | | | | | | | **Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:** |
| 1504.1000 | -鱼肝油及其分离品 | 12 | 30 | 17 | 15 | 千克 | | -Fish-liver oils and their fractions |
| 1504.1000 10 | 濒危鱼鱼肝油及其分离品 | 12 | 30 | 17 | 0 | 千克 | ABEF | Endangered species of fish cod-liver oil and its fractions |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 1504.1000 90 | 其他鱼鱼肝油及其分离品 | 12 | 30 | 17 | 15 | 千克 | AB | Other fish cod-liver oil and its fractions |
| 1504.2000 | -除鱼肝油以外的鱼油、脂及其分离品 | 12 | 50 | 17 | 15 | 千克 | AB | -Fats and oils and their fractions, of fish, other than liver oils |
| 1504.2000暂 11 | 濒危鱼油软胶囊(鱼肝油除外) | 6 | 50 | 17 | | 千克 | ABEF | Endangered fish oil capsules,other than liver oils |
| 1504.2000 19 | 濒危鱼其他鱼油、脂及其分离品(鱼肝油除外) | 12 | 50 | 17 | | 千克 | ABEF | Fats and oils and their fractions, of endangerd fish, other than liver oils |
| 1504.2000 91 | 其他鱼油软胶囊(鱼肝油除外) | 12 | 50 | 17 | | 千克 | AB | Other fish oil capsules,other than liver oils |
| 1504.2000 99 | 其他鱼油、脂及其分离品(鱼肝油除外) | 12 | 50 | 17 | | 千克 | AB | Fats and oils and their fractions, of other fish, other than liver oils |
| 1504.3000 | -海生哺乳动物的油、脂及其分离品 | 14.4 | 50 | 17 | | 千克 | | -Fats and oils and their fractions, of marine mammals |
| 1504.3000 10 | 濒危哺乳动物的油、脂及其分离品(仅指海生) | 14.4 | 50 | 17 | | 千克 | ABFE | Fats and oils and their fractions, of endangered marine mammals |
| 1504.3000 90 | 其他海生哺乳动物油、脂及其分离品 | 14.4 | 50 | 17 | 15 | 千克 | AB | Other fats and oils and their fractions of marine mammals |
| **15.05** | **羊毛脂及从羊毛脂制得的脂肪物质(包括纯净的羊毛脂):** | | | | | | | **Wool grease and fatty substances derived therefrom (including lanolin):** |
| 1505.0000 | 羊毛脂及羊毛脂肪物质(包括纯净的羊毛脂) | 20 | 70 | 17 | 15 | 千克 | AB | Wool grease and fatty substances derived therefrom (including lanolin) |
| **15.06** | **其他动物油、脂及其分离品,不论是否精制,但未经化学改性:** | | | | | | | **Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:** |
| 1506.0000 | 其他动物油、脂及其分离品,不论是否精制,但未经化学改性 | 20 | 70 | 17 | | 千克 | | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified |
| 1506.0000 10 | 其他濒危动物为原料制取的脂肪(包括河马、熊、野兔、海龟为原料的及海龟蛋油) | 20 | 70 | 17 | | 千克 | ABFE | Fats made of materials of endangered wild animals (including hippo, bear, hare, green turtle and green turtle egg) |
| 1506.0000 90 | 其他动物油、脂及其分离品(不论是否精制,但未经化学改性) | 20 | 70 | 17 | 15 | 千克 | AB | Fats and oils and their fractions, of other animals (whether or not refined, but not chemically modified) |
| **15.07** | **豆油及其分离品,不论是否精制,但未经化学改性:** | | | | | | | **Soya-bean oil and its fractions, whether or not refined, but not chemically modified:** |
| 1507.1000 | -初榨的,不论是否脱胶 | 9 | 190 | 13 | | 千克 | 7AB | -Crude oil whether or not degummed |
| 1507.9000 | -其他 | 9 | 190 | 13 | | 千克 | 7AB | -Other |
| **15.08** | **花生油及其分离品,不论是否精制,但未经化学改性:** | | | | | | | **Ground-nut oil and its fractions, whether or not refined, but not chemically modified:** |
| 1508.1000 | -初榨的 | 10 | 100 | 13 | | 千克 | AB | -Crude oil |
| 1508.9000 | -其他 | 10 | 100 | 13 | | 千克 | AB | -Other |
| **15.09** | **油橄榄油及其分离品,不论是否精制,但未经化学改性:** | | | | | | | **Olive oil and its fractions, whether or not refined, but not chemically modified:** |
| 1509.1000 | -初榨的 | 10 | 30 | 13 | | 千克 | 7AB | -Crude oil |
| 1509.9000 | -其他 | 10 | 30 | 17 | | 千克 | 7AB | -Other |
| **15.10** | **其他橄榄油及其分离品,不论是否精制,但未经化学改性,包括掺有税目15.09的油或分离品的混合物:** | | | | | | | **Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09:** |
| 1510.0000 | 其他橄榄油及其分离品,不论是否精制,但未经化学改性,包括掺有税目15.09的油或分离品的混合物 | 10 | 30 | 17 | | 千克 | 7AB | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09 |
| **15.11** | **棕榈油及其分离品,不论是否精制,但未经化学改性:** | | | | | | | **Palm oil and its fractions, whether or not refined, but not chemically modified:** |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 1511.1000 | -初榨的 | 9 | 60 | 13 | | 千克 | 7AB | -Crude oil |
| | -其他： | | | | | | | -Other: |
| 1511.9010 | ---棕榈液油(熔点19~24度) | 9 | 60 | 13 | | 千克 | 7AB | ---Palm olein(cmelting point 19℃~24℃) |
| 1511.9020 | ---棕榈硬脂(熔点44~56度) | | 60 | 13 | | 千克 | | ---Palm stearin(cmelting point 44℃~56℃) |
| 1511.9020暂 01 | 固态棕榈硬脂(50度≤熔点≤56度)(未经化学改性) | 2 | 60 | 13 | | 千克 | 7AB | Solid plam stearin(cmelting point 50℃~56℃, not chemically modified) |
| 1511.9020 90 | 棕榈硬脂(44度≤熔点<50度,未经化学改性) | 8 | 60 | 13 | | 千克 | AB | Palm Stearin(melting point 44℃~50℃, not chemically modified) |
| 1511.9090 | ---其他 | 9 | 60 | 17 | | 千克 | 7AB | ---Other |
| **15.12** | **葵花油、红花油或棉子油及其分离品,不论是否精制,但未经化学改性：** | | | | | | | **Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:** |
| | -葵花油或红花油及其分离品： | | | | | | | -Sunflower-seed or safflower oil and fractions thereof: |
| 1512.1100 | --初榨的 | 9 | 160 | 13 | | 千克 | AB | --Crude oil |
| 1512.1900 | --其他 | 9 | 160 | 17 | | 千克 | AB | --Other |
| | -棉子油及其分离品： | | | | | | | -Cotton-seed oil and its fractions: |
| 1512.2100 | --初榨的,不论是否去除棉子酚 | 10 | 70 | 13 | | 千克 | AB | --Crude oil, whether or not gossypol has been removed |
| 1512.2900 | --其他 | 10 | 70 | 17 | | 千克 | AB | --Other |
| **15.13** | **椰子油、棕榈仁油或巴巴苏棕榈果油及其分离品,不论是否精制,但未经化学改性：** | | | | | | | **Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:** |
| | -椰子油及其分离品： | | | | | | | -Coconut (copra) oil and its fractions: |
| 1513.1100 | --初榨的 | 9 | 40 | 13 | | 千克 | AB | --Crude oil |
| 1513.1900 | --其他 | 9 | 40 | 13 | | 千克 | AB | --Other |
| | -棕榈仁油或巴巴苏棕榈果油及其分离品： | | | | | | | -Palm kernel or babassu oil and fractions thereof: |
| 1513.2100 | --初榨的 | 9 | 40 | 13 | | 千克 | AB | --Crude oil |
| 1513.2900 | --其他 | 9 | 40 | 17 | | 千克 | AB | --Other |
| **15.14** | **菜子油或芥子油及其分离品,不论是否精制,但未经化学改性：** | | | | | | | **Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:** |
| | -低芥子酸菜子油及其分离品： | | | | | | | -Low erucic acid rape of colza oil and its fractions: |
| 1514.1100 | --初榨的 | 9 | 170 | 13 | | 千克 | 7AB | --Crude oil |
| 1514.1900 | --其他 | 9 | 170 | 13 | | 千克 | 7AB | --Other |
| | -其他： | | | | | | | -Other: |
| | --初榨的： | | | | | | | --Crude oil: |
| 1514.9110 | ---菜子油 | 9 | 170 | 13 | | 千克 | 7AB | ---Rape oil |
| 1514.9190 | ---芥子油 | 9 | 170 | 13 | | 千克 | 7AB | ---Mustard oil |
| 1514.9900 | --其他 | 9 | 170 | 17 | | 千克 | 7AB | --Other |
| **15.15** | **其他固定植物油、脂(包括希蒙得木油)及其分离品,不论是否精制,但未经化学改性：** | | | | | | | **Other fixed vegetable fats and oils (including jojoba oil) and fractions thereof, whether or not refined, but not chemically modified:** |
| | -亚麻子油及其分离品： | | | | | | | -Linseed oil and its fractions: |
| 1515.1100 | --初榨的 | 15 | 30 | 13 | | 千克 | AB | --Crude oil |
| 1515.1900 | --其他 | 15 | 30 | 17 | | 千克 | AB | --Other |
| | -玉米油及其分离品： | | | | | | | -Maize (corn) oil and its fractions: |
| 1515.2100 | --初榨的 | 10 | 160 | 13 | | 千克 | AB | --Crude oil |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 1515.2900 | --其他 | 10 | 160 | 17 | | 千克 | AB | --Other |
| 1515.3000 | -蓖麻油及其分离品 | 10 | 70 | 17 | 5 | 千克 | AB | -Castor oil and its fractions |
| 1515.5000 | -芝麻油及其分离品 | 12 | 20 | 13 | | 千克 | AB | -Sesame oil and its fractions |
| | -其他: | | | | | | | -Other: |
| 1515.9010 | ---希蒙得木油(霍霍巴油)及其分离品 | 20 | 70 | 17 | 5 | 千克 | AB | ---Jojoba oil and its fractions |
| 1515.9020 | ---印楝油及其分离品 | 20 | 70 | 17 | 5 | 千克 | ABS | ---Neem oil and its fractions |
| 1515.9030 | ---桐油及其分离品 | 20 | 70 | 17 | 5 | 千克 | AB | ---Tung oil and its fractions |
| 1515.9090 | ---其他 | 20 | 70 | 17 | | 千克 | | ---Other |
| 1515.9090 10 | 红松子油(不论是否精制,但未经化学改性) | 20 | 70 | 17 | | 千克 | ABE | Korean pine seed oil (whether or not refined, but not chemical modified) |
| 1515.9090 90 | 其他固定植物油、脂及其分离品(不论是否精制,但未经化学改性) | 20 | 70 | 17 | | 千克 | AB | Other fixed vegetable fats and oils and fraction thereof oil (whether or not refined, but not chemically modified) |
| **15.16** | **动、植物油、脂及其分离品,全部或部分氢化、相互酯化、再酯化或反油酸化,不论是否精制,但未经进一步加工:** | | | | | | | **Animal or vegetable fats and oil and fractions thereof, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinized, whether or not refined, but not further prepared:** |
| 1516.1000 | -动物油、脂及其分离品 | 5 | 70 | 17 | 15 | 千克 | AB | -Animal fats and oils and fractions thereof |
| 1516.2000 | -植物油、脂及其分离品 | 25 | 70 | 17 | | 千克 | AB | -Vegetable fats and oils and fractions thereof |
| **15.17** | **人造黄油;本章各种动、植物油、脂及其分离品混合制成的食用油、脂或制品,但税目15.16的食用油、脂及其分离品除外:** | | | | | | | **Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16:** |
| 1517.1000 | -人造黄油,但不包括液态的 | 30 | 80 | 17 | | 千克 | AB | -Margarine, excluding liquid margarine |
| | -其他: | | | | | | | -Other: |
| 1517.9010 | ---起酥油 | 25 | 70 | 17 | | 千克 | | ---Shortening |
| 1517.9010 01 | 动物油脂制造的起酥油(税目15.16的食用油、脂及其分离品除外) | 25 | 70 | 17 | 15 | 千克 | AB | Shortening made of animal grease (other than edible fats or oils or their fractions of heading No.1516) |
| 1517.9010 90 | 植物油脂制造的起酥油(税目15.16的食用油、脂及其分离品除外) | 25 | 70 | 13 | | 千克 | AB | Shortening made of plant oil (other than edible fats or oils or their fractions of heading No.1516) |
| 1517.9090 | ---其他 | 25 | 70 | 17 | | 千克 | | ---Other |
| 1517.9090 01 | 其他混合制成的动物质食用油脂或制品(税目15.16的食用油、脂及其分离品除外) | 25 | 70 | 17 | 15 | 千克 | AB | Edible mixtures or preparations of animal fats or oil or of fractions (Other than edible fats or oil or their fractions of heading No. 15.16) |
| 1517.9090 90 | 其他混合制成的植物质食用油脂或制品(税目15.16的食用油、脂及其分离品除外) | 25 | 70 | 13 | | 千克 | AB | Edible mixtures or preparations of vegetable fats or oil or of fractions (Other than edible fats or oil or their fractions of heading No. 15.16) |
| **15.18** | **动、植物油、脂及其分离品,经过熟炼、氧化、脱水、硫化、吹制或在真空、惰性气体中加热聚合及用其他化学方法改性的,但税目15.16的产品除外;本章各种油、脂及其分离品混合制成的其他税目未列名的非食用油、脂或制品:** | | | | | | | **Animal or vegetable fats and oils and fractions thereof, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:** |
| 1518.0000 | 动、植物油、脂及其分离品,经过熟炼、氧化、脱水、硫化、吹制或在真空、惰性气体中加热聚合及用其他化学方法改性的,但税目15.16的产品除外;本章各种油、脂及其分离品混合制成的其他税目未列名的非食用油、脂或制品 | 10 | 70 | 17 | 15 | 千克 | AB | Animal or vegetable fats and oils and fractions thereof, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **15.20** | **粗甘油;甘油水及甘油碱液:** | | | | | | | **Glycerol, crude; glycerol waters and glycerol lyes:** |
| 1520.0000暂 | 粗甘油,甘油水及甘油碱液 | 6 | 50 | 17 | 15 | 千克 | AB | Glycerol, crude; glycerol waters and glycerol lyes |
| **15.21** | **植物蜡(甘油三酯除外)、蜂蜡、其他虫蜡及鲸蜡,不论是否精制或着色:** | | | | | | | **Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:** |
| 1521.1000 | -植物蜡 | 20 | 80 | 17 | 15 | 千克 | | -Vegetable waxes |
| 1521.1000 10 | 小烛树蜡 | 20 | 80 | 17 | 15 | 千克 | ABEF | Candelilla waxes |
| 1521.1000 90 | 其他植物蜡 | 20 | 80 | 17 | 15 | 千克 | AB | Other vegetable waxes |
| | -其他: | | | | | | | -Other: |
| 1521.9010 | ---蜂蜡 | 20 | 80 | 17 | 15 | 千克 | AB | ---Beeswax |
| 1521.9090 | ---其他 | 20 | 80 | 17 | 15 | 千克 | | ---Other |
| 1521.9090 10 | 鲸蜡(不论是否精制或着色) | 20 | 80 | 17 | 15 | 千克 | AFEB | Spermaceti(whether or not refined or coloured) |
| 1521.9090 90 | 其他虫蜡(不论是否精制或着色) | 20 | 80 | 17 | 15 | 千克 | AB | Other insect waxes (whether or not refined or coloured) |
| **15.22** | **油鞣回收脂;加工处理油脂物质及动、植物蜡所剩的残渣:** | | | | | | | **Degras; residues resulting from the treatment of fatty substances of animal or vegetable waxes:** |
| 1522.0000 | 油鞣回收脂;加工处理油脂物质及动、植物蜡所剩的残渣 | 20 | 50 | 17 | 15 | 千克 | 9 | Degras; residues resulting from the treatment of fatty substances of animal or vegetable waxes |

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## 第四类
## 食品;饮料、酒及醋;烟草、烟草及烟草代用品的制品

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

**注释:**

本类所称"团粒",是指直接挤压或加入按重量计比例不超过3%的黏合剂制成的粒状产品。

**Note:**

In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

## 第十六章
## 肉、鱼、甲壳动物,软体动物及其他水生无脊椎动物的制品

## Chapter 16
## Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

**注释:**

一、本章不包括用第二章、第三章及税目05.04所列方法制作或保藏的肉、食用杂碎、鱼、甲壳动物、软体动物或其他水生无脊椎动物。

二、本章的食品按重量计必须含有20%以上的香肠、肉、食用杂碎、动物血、鱼、甲壳动物、软体动物或其他水生无脊椎动物及其混合物。对于含有两种或两种以上前述产品的食品,则应按其中重量最大的产品归入第十六章的相应税目。但本条规定不适用于税目19.02的包馅食品和税目21.03及21.04的食品。

**Notes:**

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading No. 05.04.

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

**子目注释:**

一、子目1602.10的"均化食品",是指用肉、食用杂碎或动物血经精细均化制成适合供婴幼儿食用或营养用的零售包装食品(每件净重不超过250克)。为了调味、保藏或其他目的,均化食品中可以加入少量其他配料,还可以含有少量可见的肉粒或食用杂碎粒。归类时该子目优先于税目16.02的其他子目。

二、税目16.04或16.05项下各子目所列的是鱼、甲壳动物、软体动物及其他水生无脊柱动物的俗名,它们与第三章中相同名称的鱼、甲壳动物、软体动物及其水生无脊柱动物种类范围相同。

**Subheading Notes:**

1. For the purposes of subheading No. 1602.10, the expression "homogenized preparations" means preparations of meat, meat offal or blood, finely homogenized, put up for retail sale Suitable for infants to eat or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading No.16.02.

2. Ther fish、crustaceans、Molluscs and other aquatic invertebrates specified in the subheadings of heading No.16.04 or 16.05 under their common names only,are of the same species as those mentionde in Chpapter 3 under the same name.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **16.01** | **肉、食用杂碎或动物血制成的香肠及类似产品;用香肠制成的食品:** | | | | | | | **Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:** |
| 1601.0010 | ---用天然肠衣做外包装的香肠及类似产品 | 15 | 90 | 17 | | 千克 | | ---Sausages and similar products, with a natural casing |
| 1601.0010 10 | 濒危野生动物肉、杂碎,血制天然肠衣香肠(含税目02.08的野生动物,包括类似品) | 15 | 90 | 17 | | 千克 | ABFE | Sausages packed with natural casing of meat, meat offal or blood of endangered wild animals (including wild animals of heading No. 0208 and similar products) |
| 1601.0010 90 | 其他动物肉,杂碎及血制天然肠衣香肠(包括类似品) | 15 | 90 | 17 | 15 | 千克 | AB | Sausages packed with natural casing of meat, meat offal or blood of other aminals (including similar products) |
| 1601.0020 | ---其他香肠及类似产品 | 15 | 90 | 17 | | 千克 | | ---Other sausages and similar products |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 1601.0020 10 | 濒危野生动物肉,杂碎,血制其他肠衣香肠(含编号 0208 的野生动物,包括类似品) | 15 | 90 | 17 | | 千克 | ABFE | Sausages packed with other casing of meat, meal offal or blood of endangered wild animals (including wild animals of heading No. 0208 and similar products) |
| 1601.0020 90 | 其他动物肉、杂碎及血制其他肠衣香肠(包括类似品) | 15 | 90 | 17 | 15 | 千克 | AB | Sauages packed with other cosing of meat, meat offal or blood of other animals (including simiple products) |
| 1601.0030 | ---用香肠制成的食品 | 15 | 90 | 17 | | 千克 | | ---Food preparations basd on sausages food products |
| 1601.0030 10 | 用含濒危野生动物成分的香肠制的食品(含税目 02.08 的野生动物) | 15 | 90 | 17 | | 千克 | ABFE | Food preparations based on sauages, containing compositions of endangered wild animals (including endangered wild animals of heading No. 0208) |
| 1601.0030 90 | 用含其他动物成分的香肠制的食品 | 15 | 90 | 17 | 5,15 | 千克 | AB | Food preparation based on other sauages, containing compositions of other animals |
| **16.02** | **其他方法制作或保藏的肉、食用杂碎或动物血:** | | | | | | | **Other Prepared or preserved meat, meat offal or blood:** |
| 1602.1000 | -均化食品 | 15 | 90 | 17 | | 千克 | | -Homogenized preparations |
| 1602.1000 10 | 含濒危野生动物成分的均化食品(指用肉、食用杂碎或动物血经精细均化制成,零售包装) | 15 | 90 | 17 | | 千克 | ABFE | Homogenized preparations, with containing compositions of endangered wild animals (prepared or preserved meat, meat offal or blood, put up for retail sale) |
| 1602.1000 90 | 其他动物肉或食用杂碎的均化食品(指用肉、食用杂碎或动物血经精细均化制成,零售包装) | 15 | 90 | 17 | 15 | 千克 | AB | Homogenized preparations, with containing compositions of other animals (prepared or preserved meat, meat offal or blood, put up for retail sale) |
| 1602.2000 | -动物肝 | 15 | 90 | 17 | | 千克 | | -Of liver of any animal |
| 1602.2000 10 | 制作或保藏的濒危动物肝(第二、三章所列方法制作或保藏的除外) | 15 | 90 | 17 | | 千克 | ABFE | Liver of endangered animal, prepared or preserved (other than prepared or preserved of Chapter 2 and 3) |
| 1602.2000 90 | 制作或保藏的其他动物肝(第二、三章所列方法制作或保藏的除外) | 15 | 90 | 17 | 15 | 千克 | AB | eiver of other animals, prepared or preserved (other than prepared or preserved of Chapter 2 and 3) |
| | -税目 01.05 的家禽的: | | | | | | | -Of poultry of heading No. 01.05: |
| 1602.3100 | --火鸡的 | 15 | 90 | 17 | 15 | 千克 | AB | --Of turkeys |
| | --鸡的: | | | | | | | --Of fowls of the species *Gallus domesticus*: |
| 1602.3210 | ---罐头 | 15 | 90 | 17 | 15 | 千克 | AB | ---In airtight containers |
| | ---其他: | | | | | | | ---Other: |
| 1602.3291 | ----鸡胸肉 | 15 | 90 | 17 | 15 | 千克 | AB | ----Chicken breast filets |
| 1602.3292 | ----鸡腿肉 | 15 | 90 | 17 | 15 | 千克 | AB | ----Chicken leg meat |
| 1602.3299 | ----其他 | 15 | 90 | 17 | 15 | 千克 | AB | ----Other |
| | --其他: | | | | | | | --Other: |
| 1602.3910 | ---罐头 | 15 | 90 | 17 | 15 | 千克 | AB | ---In airtight containers |
| | ---其他: | | | | | | | ---Other: |
| 1602.3991 | ----鸭的 | 15 | 90 | 17 | 5,15 | 千克 | AB | ----Of duck |
| 1602.3999 | ----其他 | 15 | 90 | 17 | 15 | 千克 | AB | ----Other |
| | -猪的: | | | | | | | -Of swine: |
| 1602.4100 | --后腿及其肉块 | 15 | 90 | 17 | 15 | 千克 | | --Hams and cuts thereof |
| 1602.4100 10 | 制作或保藏的鹿豚、姬猪后腿及肉块 | 15 | 90 | 17 | 15 | 千克 | ABFE | Prepared or preserved hams and cuts of pig-deer (*Babyrousa*)、pygmy pig (*Porcula*) |
| 1602.4100 90 | 制作或保藏的猪后腿及其肉块 | 15 | 90 | 17 | 15 | 千克 | AB | Prepared or preserved hams and cuts of swine |
| 1602.4200 | --前腿及其肉块 | 15 | 90 | 17 | 15 | 千克 | | --Shoulders and cuts thereof |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 1602.4200 10 | 制作或保藏的鹿豚,姬猪前腿及其肉块 | 15 | 90 | 17 | 15 | 千克 | ABFE | Prepared or preserved shoulders and cuts of pig-deer (*Babyrousa*)、pygmy pig (*Porcula*) |
| 1602.4200 90 | 制作或保藏的猪前腿及其肉块 | 15 | 90 | 17 | 15 | 千克 | AB | Prepared or preserved shoulders and cuts of swine |
| | --其他,包括混合的肉: | | | | | | | --Other, including mixtures: |
| 1602.4910 | ---罐头 | 15 | 90 | 17 | 15 | 千克 | | ---In airtight containers |
| 1602.4910 10 | 其他含鹿豚、姬猪肉及杂碎的罐头 | 15 | 90 | 17 | 15 | 千克 | ABFE | Other meat, meat offal of pig-deer (*Babyrousa*)、pygmy pig (*Porcula*), tinned |
| 1602.4910 90 | 其他猪肉及杂碎的罐头 | 15 | 90 | 17 | 15 | 千克 | AB | Other meat, meat offal of swine, tinned |
| 1602.4990 | ---其他 | 15 | 90 | 17 | 15 | 千克 | | ---Other |
| 1602.4990 10 | 制作或保藏的其他鹿豚、姬猪肉、杂碎(包括血等) | 15 | 90 | 17 | 15 | 千克 | ABFE | Prepared or preserved meat, meat offal or blood of pig-deer (*Babyrousa*)、pygmy pig (*Porcula*) |
| 1602.4990 90 | 制作或保藏的其他猪肉、杂碎、血 | 15 | 90 | 17 | 15 | 千克 | AB | Prepared or preserved meat, meat offal or blood of swine |
| | -牛的: | | | | | | | -Of bovine animals: |
| 1602.5010 | ---罐头 | 12 | 90 | 17 | | 千克 | | ---In airtight containers |
| 1602.5010 10 | 含濒危野牛肉的罐头 | 12 | 90 | 17 | | 千克 | ABFE | Meat of endangered wild bovine animals, tinned |
| 1602.5010 90 | 其他牛肉及牛杂碎罐头(含野牛肉的除外) | 12 | 90 | 17 | 15 | 千克 | AB | Other meat, meat offal of bovine animals, tinned (other than meat of wild bovine animals) |
| 1602.5090 | ---其他 | 12 | 90 | 17 | | 千克 | | ---Other |
| 1602.5090 10 | 其他制作或保藏濒危野牛肉、杂碎(包括血等) | 12 | 90 | 17 | | 千克 | ABFE | Other prepared or preserved meat, meat offal or blood of endangered wild bovine animals |
| 1602.5090 90 | 其他制作或保藏的牛肉、杂碎、血 | 12 | 90 | 17 | 15 | 千克 | AB | Other prepared or preserved meat, meat offal or blood of bovine animals |
| | -其他,包括动物血的食品: | | | | | | | -Other, including preparations of blood of any animal: |
| 1602.9010 | ---罐头 | 15 | 90 | 17 | | 千克 | | ---In airtight containers |
| 1602.9010 10 | 其他濒危野生动物肉及杂碎罐头 | 15 | 90 | 17 | | 千克 | ABFE | Other meat, meat offal of endangered wild animals, tinned |
| 1602.9010 90 | 其他肉及杂碎罐头 | 15 | 90 | 17 | 15 | 千克 | AB | Other meat, meat offal of other animals, tinned |
| 1602.9090 | ---其他 | 15 | 90 | 17 | | 千克 | | ---Other |
| 1602.9090 10 | 制作或保藏其他濒危野生动物肉(包括杂碎、血) | 15 | 90 | 17 | | 千克 | ABFE | Other prepared or preserved meat, meat offal or blood of endangered wild animals |
| 1602.9090 90 | 经制作或保藏的其他肉、杂碎及血 | 15 | 90 | 17 | 15 | 千克 | AB | Other prepared or preserved meat, meat offal or blood of other animals |
| **16.03** | **肉、鱼、甲壳动物、软体动物或其他水生无脊椎动物的精及汁:** | | | | | | | **Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:** |
| 1603.0000 | 肉、鱼、甲壳动物、软体动物或其他水生无脊椎动物的精及汁 | 23 | 90 | 17 | | 千克 | | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates |
| 1603.0000 10 | 含濒危野生动物及鱼类成分的肉(指税目02.08及子目0301.92野生动物及鱼类) | 23 | 90 | 17 | | 千克 | ABFE | Meat containing compositions of endangered wild animals and fish of heading No. 0208 or of subheading No. 030192 |
| 1603.0000 90 | 肉及水产品的精、汁(水产品指鱼、甲壳动物、软体动物或其他水生无脊椎动物) | 23 | 90 | 17 | 15 | 千克 | AB | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates |
| **16.04** | **制作或保藏的鱼;鲟鱼子酱及鱼卵制的鲟鱼子酱代用品:** | | | | | | | **Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:** |
| | -鱼,整条或切块,但未绞碎: | | | | | | | -Fish, whole or in pieces, but not minced: |
| | --鲑鱼: | | | | | | | --Salmon: |
| 1604.1110 | ---大西洋鲑鱼 | 12 | 90 | 17 | 15 | 千克 | AB | ---Atlantic Salmon |
| 1604.1190 | ---其他 | 12 | 90 | 17 | 15 | 千克 | | ---Other |
| 1604.1190 10 | 制作或保藏的川陕哲罗鲑鱼(整条或切块,但未绞碎) | 12 | 90 | 17 | 15 | 千克 | AEB | Prepared or preserved sichuan tamen(*Hucho taimen*) (whole or in pieces, but not minced) |

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|---|---|---|---|---|---|---|---|---|
| 1604.1190 20 | 制作或保藏的秦岭细鳞鲑鱼(整条或切块,但未绞碎) | 12 | 90 | 17 | 15 | 千克 | AEB | Prepared or preserved Qinling lenok (*Brachymystax lenok*) (whole or in pieces, but not minced) |
| 1604.1190 90 | 制作或保藏的其他鲑鱼 | 12 | 90 | 17 | 15 | 千克 | AB | Prepared or preserved other salmon |
| 1604.1200 | --鲱鱼 | 12 | 90 | 17 | 15 | 千克 | AB | --Herrings |
| 1604.1300 | --沙丁鱼、小沙丁鱼属、黍鲱或西鲱 | 5 | 90 | 17 | 15 | 千克 | AB | --sardines, sardinella, brisling or sprats |
| 1604.1400 | --金枪鱼、鲣鱼及狐鲣(狐鲣属) | 5 | 90 | 17 | 15 | 千克 | AB | --Tuna、bonito or belted bonito(bonito) |
| 1604.1500 | --鲭鱼 | 12 | 90 | 17 | 15 | 千克 | AB | --Mackerel |
| 1604.1600 | --鳀鱼 | 12 | 90 | 17 | 15 | 千克 | AB | --Anchovies |
| 1604.1700 | --鳗鱼 | 12 | 90 | 17 | 15 | 千克 | | --Eels |
| 1604.1700 10 | 制作或保藏的花鳗鲡(整条或切块,但未绞碎) | 12 | 90 | 17 | 15 | 千克 | ABE | Preared or preserved marbled eels (whole or in pieces, but not minced) |
| 1604.1700 20 | 制作或保藏的欧洲鳗鲡(整条或切块,但未绞碎) | 12 | 90 | 17 | 15 | 千克 | ABEF | Preared or preserved europea eels (whole or in pieces, but not minced) |
| 1604.1700 90 | 其他制作或保藏的鳗鱼(整条或切块,但未绞碎) | 12 | 90 | 17 | 15 | 千克 | AB | Preared or preserved other eels(whole or in pieces, but not minced) |
| 1604.1800 | --鲨鱼翅 | 12 | 90 | 17 | | 千克 | | --Shark fins |
| 1604.1800 10 | 制作或保藏的濒危鲨鱼鱼翅(整条或切块,但未绞碎) | 12 | 90 | 17 | | 千克 | AFEB | Endangered shark's fins, prepared or preserved, whole nor in pieces, not not minced |
| 1604.1800 90 | 制作或保藏的其他鲨鱼鱼翅(整条或切块,但未绞碎) | 12 | 90 | 17 | | 千克 | AB | Other shark's fins, prepared or preserved, whole nor in pieces, not not minced |
| | --其他: | | | | | | | --Other: |
| 1604.1920 | ---罗非鱼 | 12 | 90 | 17 | 15 | 千克 | AB | ---Tilapia |
| | ---叉尾鮰鱼: | | | | | | | ---Ictalurus: |
| 1604.1931 | ----斑点叉尾鮰鱼 | 12 | 90 | 17 | 15 | 千克 | AB | ----Channel catfish(*Ictalurus punctatus*) |
| 1604.1939 | ----其他 | 12 | 90 | 17 | 15 | 千克 | AB | ----Other |
| 1604.1990 | ---其他 | 12 | 90 | 17 | | 千克 | | ---Other |
| 1604.1990 10 | 制作或保藏的濒危鱼类(整条或切块,但未绞碎) | 12 | 90 | 17 | | 千克 | AFEB | Prepared or preserved endangered fish(whole or in pieces, but not minced) |
| 1604.1990 90 | 制作或保藏的其他鱼(整条或切块,但未绞碎) | 12 | 90 | 17 | 15 | 千克 | AB | Prepared or preserved other fish(whole or in pieces, but not minced) |
| | -其他制作或保藏的鱼: | | | | | | | -Other prepared or preserved fish: |
| | ---罐头: | | | | | | | ---In airtight containers: |
| 1604.2011 | ----鱼翅 | 12 | 90 | 17 | | 千克 | | ----Shark's fin |
| 1604.2011 10 | 濒危鲨鱼鱼翅罐头 | 12 | 90 | 17 | | 千克 | ABFE | Shark's fins of endangered shark (Cetorhinus) in airtight containers |
| 1604.2011 90 | 其他鲨鱼鱼翅罐头 | 12 | 90 | 17 | 15 | 千克 | AB | Other shark's of shark fins in airtight containers |
| 1604.2019 | ----其他 | 12 | 90 | 17 | | 千克 | | ----Other |
| 1604.2019 10 | 非整条或切块的濒危鱼罐头(鱼翅除外) | 12 | 90 | 17 | | 千克 | ABFE | Endangered fish in airtight containers, other than whole or in pieces(other than shark's fins) |
| 1604.2019 90 | 非整条或切块的其他鱼罐头(鱼翅除外) | 12 | 90 | 17 | 15 | 千克 | AB | Other fish in airtight containers, other than whole or in pieces(other than shark's fins) |
| | ---其他: | | | | | | | ---Other: |
| 1604.2091 | ----鱼翅 | 12 | 90 | 17 | | 千克 | | ----Shark's fin |
| 1604.2091 10 | 制作或保藏的濒危鲨鱼鱼翅(非整条、非切块、非罐头) | 12 | 90 | 17 | | 千克 | ABFE | Prepared or preserved shark's fins of endangered shark(Cetorhinus) (other than whole or in pieces, not in airtight containers) |
| 1604.2091 90 | 制作或保藏其他鱼翅(非整条、非切块、非罐头) | 12 | 90 | 17 | 15 | 千克 | AB | Prepared or preserved other shark's fins(other than whole or in pieces, not in airtight containers) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 1604.2099 | ----其他 | 12 | 90 | 17 | | 千克 | | ----Other |
| 1604.2099 10 | 其他制作或保藏的濒危鱼(非整条、非切块、非罐头,鱼翅除外) | 12 | 90 | 17 | | 千克 | ABFE | Prepared or preserved engdangered fish (other than whole or in pieces, not in airtight containers, other than shark's fins) |
| 1604.2099 90 | 其他制作或保藏的鱼(非整条、非切块、非罐头,鱼翅除外) | 12 | 90 | 17 | 15 | 千克 | AB | Other prepared or preserved fish (other than whole or in pieces, not in airtight containers, other than shark's fins) |
| | -鲟鱼子酱及鲟鱼子酱代用品: | | | | | | | -Caviar and caviar substitutes: |
| 1604.3100 | --鲟鱼子酱 | 12 | 90 | 17 | 15 | 千克 | ABFE | --Caviar |
| 1604.3200 | --鲟鱼子酱代用品 | 12 | 90 | 17 | 15 | 千克 | AB | --Caviar substiutes |
| **16.05** | **制作或保藏的甲壳动物、软体动物及其他水生无脊椎动物:** | | | | | | | **Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:** |
| 1605.1000 | -蟹 | 5 | 90 | 17 | 15 | 千克 | AB | -Crab |
| | -小虾及对虾: | | | | | | | -Shrimps and prawns: |
| 1605.2100 | --非密封包装 | 5 | 90 | 17 | 15 | 千克 | AB | --Not in airtight container |
| 1605.2900 | --其他 | 5 | 90 | 17 | 15 | 千克 | AB | --Other |
| 1605.3000 | -龙虾 | 5 | 90 | 17 | 15 | 千克 | AB | -Lobster |
| | -其他甲壳动物: | | | | | | | -Other crustaceans: |
| | ---淡水小龙虾: | | | | | | | ---Freshwater crawfish: |
| 1605.4011 | ----虾仁 | 5 | 90 | 17 | 15 | 千克 | AB | ----Shelled |
| 1605.4019 | ----其他 | 5 | 90 | 17 | 15 | 千克 | AB | ----Other |
| 1605.4090 | ---其他 | 5 | 90 | 17 | 15 | 千克 | AB | ---Other |
| | -软体动物: | | | | | | | -Molluscs: |
| 1605.5100 | --牡蛎(蚝) | 5 | 90 | 17 | 15 | 千克 | AB | --Oysters |
| 1605.5200 | --扇贝,包括海扇 | 5 | 90 | 17 | 15 | 千克 | AB | --Scallops, including queen scallops |
| 1605.5200 10 | 制作或保藏的大珠母贝 | 5 | 90 | 17 | 15 | 千克 | ABE | Pinctada maxima, prepared or preserved |
| 1605.5200 90 | 其他制作或保藏的扇贝,包括海扇 | 5 | 90 | 17 | 15 | 千克 | AB | Other scallops, including queen scallops, prepared or preserved |
| 1605.5300 | --贻贝 | 5 | 90 | 17 | 15 | 千克 | AB | --Mussels |
| 1605.5400 | --墨鱼及鱿鱼 | 5 | 90 | 17 | 15 | 千克 | AB | --Cuttle fish and squid |
| 1605.5500 | --章鱼 | 5 | 90 | 17 | 15 | 千克 | AB | --Octopus |
| | --蛤、鸟蛤及舟贝: | | | | | | | --Clams, cockles and arkshells: |
| 1605.5610 | ---蛤 | 5 | 90 | 17 | 5,15 | 千克 | AB | ---Clam |
| 1605.5620 | ---鸟蛤及舟贝 | 5 | 90 | 17 | 15 | 千克 | | ---Cockles and ark shells |
| 1605.5620 10 | 制作或保藏的砗磲 | 5 | 90 | 17 | 15 | 千克 | ABEF | Tridacna stone, prepared or preserved |
| 1605.5620 90 | 其他制作或保藏的鸟蛤及舟贝 | 5 | 90 | 17 | 15 | 千克 | AB | Other cockles and ark shells, prepared or preserved |
| 1605.5700 | --鲍鱼 | 5 | 90 | 17 | 15 | 千克 | AB | --Abalone |
| 1605.5800 | --蜗牛及螺,海螺除外 | 5 | 90 | 17 | | 千克 | | --Snails, other than sea snails |
| 1605.5800 10 | 制作或保藏的濒危蜗牛及螺,海螺除外 | 5 | 90 | 17 | | 千克 | ABFE | Endangered snails, other than sea snails, prepared or preserved |
| 1605.5800 90 | 其他制作或保藏的蜗牛及螺,海螺除外 | 5 | 90 | 17 | 15 | 千克 | AB | Other snails, other than sea snails, prepared or preserved |
| 1605.5900 | --其他 | 5 | 90 | 17 | | 千克 | | --Other |
| 1605.5900 10 | 其他制作或保藏的濒危软体动物 | 5 | 90 | 17 | | 千克 | ABFE | Endangered molluscs, prepared or preserved |
| 1605.5900 90 | 其他制作或保藏的软体动物 | 5 | 90 | 17 | 15 | 千克 | AB | Other molluscs, prepared or preserved |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -其他水生无脊柱动物： | | | | | | | -Other aquatic invertebrates： |
| 1605.6100 | --海参 | 5 | 90 | 17 | 15 | 千克 | | --Sea cucumbers |
| 1605.6100 10 | 制作或保藏的暗色刺参 | 5 | 90 | 17 | 15 | 千克 | ABFE | Isostichopus fuscus,prepared or preserved |
| 1605.6100 90 | 其他制作或保藏的海参 | 5 | 90 | 17 | 15 | 千克 | AB | Other sea cucumbers,prepared or preserved |
| 1605.6200 | --海胆 | 5 | 90 | 17 | 15 | 千克 | AB | --Sea urchin |
| 1605.6300 | --海蜇 | 15 | 90 | 17 | 5,15 | 千克 | AB | --Jellyfish |
| 1605.6900 | --其他 | 5 | 90 | 17 | | 千克 | | --Other |
| 1605.6900 10 | 其他制作或保藏的濒危水生无脊椎动物 | 5 | 90 | 17 | | 千克 | ABFE | Endangered aquatic invertebrates, prepared or preserved |
| 1605.6900 90 | 其他制作或保藏的水生无脊椎动物 | 5 | 90 | 17 | 15 | 千克 | AB | Other aquatic invertebrates, prepared or preserved |

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# 第十七章
# 糖 及 糖 食

**注释：**

本章不包括：

一、含有可可的糖食(税目 18.06)；

二、税目 29.40 的化学纯糖(蔗糖、乳糖、麦芽糖、葡萄糖及果糖除外)及其他产品；

三、第三十章的药品及其他产品。

**子目注释：**

一、子目号 1701.12、1701.13 及 1701.14 所称“原糖”，是指按重量计干燥状态的蔗糖含量对应的旋光读数低于 99.5°的糖。

二、子目 1701.13 仅包括非离心甘蔗糖，其按重量计干燥状态的蔗糖含量对应的旋光读数不低于 69°但低于 93°。该产品仅含肉眼不可见的不规则形状天然他形微晶，外被糖蜜残余及其他甘蔗成分。

# Chapter 17
# Sugars and sugar confectionery

**Note:**

This Chapter does not cover:

(1) Sugar confectionery containing cocoa (heading No. 18.06);

(2) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No.29.40;

(3) Medicaments or other products of Chapter 30.

**Subheading Note:**

1. For the purposes of subheadings No. 1701.12、1701.13 及 1701.14, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrouded by residues of molasses and other constituents of sugar cane

| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **17.01** | **固体甘蔗糖、甜菜糖及化学纯蔗糖：** | | | | | | | **Cane or beet sugar and chemically pure sucrose, in solid form:** |
| | -未加香料或着色剂的原糖： | | | | | | | -Raw sugar not containing added flavouring or colouring matter: |
| 1701.1200 | --甜菜糖 | | 125 | 17 | 15 | 千克 | | --Beet sugar |
| 1701.1200 01 | 未加香料或着色剂的甜菜原糖[按重量计干燥状态的糖含量低于旋光读数 99.5 度(配额内)] | 15 | 125 | 17 | 15 | 千克 | ABt | Raw beet sugar not containing added flavouring or colouring matter[sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°(in-quota)] |
| 1701.1200 90 | 未加香料或着色剂的甜菜原糖[按重量计干燥状态的糖含量低于旋光读数 99.5 度(配额外)] | 50 | 125 | 17 | 15 | 千克 | 7AB | Raw beet sugar not containing added flavouring or colouring matter[sugar whose content of sucroseby weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°(out-quota)] |
| 1701.1300 | --本章子目注释二所述的甘蔗糖 | | 125 | 17 | 15 | 千克 | | --Cane sugar in subheading Note 2 to this chapter |
| 1701.1300 01 | 未加香料或着色剂的本章子目注释二所述的甘蔗原糖[按重量计干燥状态的蔗糖含量对应的旋光读数不低于 69 度,但低于 93 度(配额内)] | 15 | 125 | 17 | 15 | 千克 | ABt | Of cane sugar in subheading Note 2 to this chapter not containing added flavouring or colouring matter [whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less 93°(in-quota)] |
| 1701.1300 90 | 未加香料或着色剂的本章子目注释二所述的甘蔗原糖[按重量计干燥状态的蔗糖含量对应的旋光读数不低于 69 度,但低于 93 度(配额外)] | 50 | 125 | 17 | 15 | 千克 | 7AB | Of cane sugar in subheading Note 2 to this chapter not containing added flavouring or colouring matter [whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less 93°(out-quota)] |
| 1701.1400 | --其他甘蔗糖 | | 125 | 17 | 15 | 千克 | | --Other cane sugar |
| 1701.1400 01 | 未加香料或着色剂其他甘蔗原糖[按重量计干燥状态的糖含量低于旋光读数 99.5 度(配额内)] | 15 | 125 | 17 | 15 | 千克 | ABt | Other cane sugar not containing added flavouring or colouring matter[sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°(in-quota)] |
| 1701.1400 90 | 未加香料或着色剂其他甘蔗原糖[按重量计干燥状态的糖含量低于旋光读数 99.5 度(配额外)] | 50 | 125 | 17 | 15 | 千克 | 7AB | Other cane sugar not containing added flavouring or colouring matter[sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°(out-quota)] |
| | -其他： | | | | | | | -Other: |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 1701.9100 | --加有香料或着色剂 | | 125 | 17 | 15 | 千克 | | --Containing added flavouring or colouring matter |
| 1701.9100 01 | 加有香料或着色剂的糖[指甘蔗糖、甜菜糖及化学纯蔗糖(配额内)] | 15 | 125 | 17 | 15 | 千克 | ABt | Cane or beet sugar and chemically pure sucrose, containing added flavouring or colouring matter (in-quota) |
| 1701.9100 90 | 加有香料或着色剂的糖[指甘蔗糖、甜菜糖及化学纯蔗糖(配额外)] | 50 | 125 | 17 | 15 | 千克 | 7AB | Cane or beet sugar and chemically pure sucrose, containing added flavouring or colouring matter (out-quota) |
| | --其他: | | | | | | | --Other: |
| 1701.9910 | ---砂糖 | | 125 | 17 | 15 | 千克 | | ---Granulated sugar |
| 1701.9910 10 | 砂糖(配额内) | 15 | 125 | 17 | 15 | 千克 | ABt | Granulated sugar (in-quota) |
| 1701.9910 90 | 砂糖(配额外) | 50 | 125 | 17 | 15 | 千克 | 7AB | Granulated sugar (out-quota) |
| 1701.9920 | ---绵白糖 | | 125 | 17 | 15 | 千克 | | ---Superfine sugar |
| 1701.9920 01 | 绵白糖(配额内) | 15 | 125 | 17 | 15 | 千克 | BAt | Superfine sugar (in-quota) |
| 1701.9920 90 | 绵白糖(配额外) | 50 | 125 | 17 | 15 | 千克 | 7BA | Superfine sugar (out-quota) |
| 1701.9990 | ---其他 | | 125 | 17 | 15 | 千克 | | ---Other |
| 1701.9990 01 | 其他精制糖(配额内) | 15 | 125 | 17 | 15 | 千克 | ABt | Other refined sugar (in-quota) |
| 1701.9990 90 | 其他精制糖(配额外) | 50 | 125 | 17 | 15 | 千克 | 7AB | Other refined sugar (out-quota) |
| **17.02** | **其他固体糖,包括化学纯乳糖、麦芽糖、葡萄糖及果糖;未加香料或着色剂的糖浆;人造蜜,不论是否掺有天然蜂蜜;焦糖:** | | | | | | | **Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:** |
| | -乳糖及乳糖浆: | | | | | | | -Lactose and lactose syrup: |
| 1702.1100 | --按重量计干燥无水乳糖含量在99%及以上 | 10 | 80 | 17 | 15 | 千克 | AB | --Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter |
| 1702.1900 | --其他 | 10 | 80 | 17 | 15 | 千克 | AB | --Other |
| 1702.2000 | -槭糖及槭糖浆 | 30 | 80 | 17 | 15 | 千克 | AB | -Maple sugar and maple syrup |
| 1702.3000 | -葡萄糖及葡萄糖浆,不含果糖或按重量计干燥状态的果糖含量在20%以下 | 30 | 80 | 17 | 15 | 千克 | BA | -Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose |
| 1702.4000 | -葡萄糖及葡萄糖浆,按重量计干燥状态的果糖含量在20%及以上,但在50%以下 | 30 | 80 | 17 | 15 | 千克 | BA | -Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose |
| 1702.5000 | -化学纯果糖 | 30 | 80 | 17 | 15 | 千克 | AB | -Chemically pure fructose |
| 1702.6000 | -其他果糖及果糖浆,按重量计干燥状态的果糖含量在50%以上 | 30 | 80 | 17 | 15 | 千克 | BA | -Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose |
| 1702.9000 | -其他,包括转化糖 | 30 | 80 | 17 | 15 | 千克 | | -Other, including invert sugar |
| 1702.9000 10 | 人造蜜 | 30 | 80 | 17 | 15 | 千克 | AB | Artificial honey |
| 1702.9000 90 | 其他固体糖、焦糖(包括转化糖及按重量计干燥状态果糖含量为50%的糖、糖浆) | 30 | 80 | 17 | 15 | 千克 | AB | Other sugars, caramel (including invert sugar, in the dry state 50% by weight of fructose) |
| **17.03** | **制糖后所剩的糖蜜:** | | | | | | | **Molasses resulting from the extraction or refining or sugar:** |
| 1703.1000 | -甘蔗糖蜜 | 8 | 50 | 17 | 15 | 千克 | ABP | -Cane molasses |
| 1703.9000 | -其他 | 8 | 50 | 17 | 15 | 千克 | ABP | -Other |
| **17.04** | **不含可可的糖食(包括白巧克力):** | | | | | | | **Sugar confectionery (including white chocolate), not containing cocoa:** |
| 1704.1000 | -口香糖,不论是否裹糖 | 12 | 50 | 17 | 15 | 千克 | AB | -Chewing gum, whether or not sugarcoated |
| 1704.9000 | -其他 | 10 | 50 | 17 | 15 | 千克 | AB | -Other |

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## 第十八章
## 可可及可可制品

**注释：**

一、本章不包括税目 04.03、19.01、19.04、19.05、21.05、22.02、22.08、30.03、30.04 的制品。

二、税目 18.06 包括含有可可的糖食及注释一以外的其他含可可的食品。

## Chapter 18
## Cocoa and cocoa preparations

**Notes:**

1. This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03, or 30.04.
2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **18.01** | **整颗或破碎的可可豆,生的或焙炒的：** | | | | | | | **Cocoa beans, whole or broken, raw or roasted:** |
| 1801.0000暂 | 整颗或破碎的可可豆,生的或焙炒的 | 2 | 30 | 17 | 5,15 | 千克 | AB | Cocoa beans, whole or broken, raw or roasted |
| **18.02** | **可可荚、壳、皮及废料：** | | | | | | | **Cocoa shells, husks, skins and other cocoa waste:** |
| 1802.0000 | 可可荚、壳、皮及废料 | 10 | 30 | 17 | 5 | 千克 | AB | Cocoa shells, husks, skins and other cocoa waste |
| **18.03** | **可可膏,不论是否脱脂：** | | | | | | | **Cocoa paste, whether or not defatted:** |
| 1803.1000 | -未脱脂 | 10 | 30 | 17 | 15 | 千克 | AB | -Not defatted |
| 1803.2000 | -全脱脂或部分脱脂 | 10 | 30 | 17 | 15 | 千克 | AB | -Wholly or partly defatted |
| **18.04** | **可可脂、可可油：** | | | | | | | **Cocoa butter, fat and oil:** |
| 1804.0000 | 可可脂、可可油 | 22 | 70 | 17 | 15 | 千克 | | Cocoa butter, fat and oil |
| 1804.0000 10 | 可可脂 | 22 | 70 | 17 | 15 | 千克 | AB | Cocoa fat |
| 1804.0000 90 | 可可油 | 22 | 70 | 17 | 15 | 千克 | AB | Cocoa oil |
| **18.05** | **未加糖或其他甜物质的可可粉：** | | | | | | | **Cocoa powder, not containing added sugar or other sweetening matter:** |
| 1805.0000 | 未加糖或其他甜物质的可可粉 | 15 | 40 | 17 | 15 | 千克 | AB | Cocoa powder, not containing added sugar or other sweetening matter |
| **18.06** | **巧克力及其他含可可的食品：** | | | | | | | **Chocolate and other food preparations containing cocoa:** |
| 1806.1000 | -加糖或其他甜物质的可可粉 | 10 | 50 | 17 | 15 | 千克 | AB | -Cocoa powder, containing added sugar or other sweetening matter |
| 1806.2000 | -其他重量超过 2 千克的块状或条状含可可食品,或液状、膏状、粉状、粒状或其他散装形状的含可可食品,容器包装或内包装每件净重超过 2 千克的 | 10 | 50 | 17 | 15 | 千克 | AB | -Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg |
| | -其他块状或条状的含可可食品： | | | | | | | -Other, in blocks, slabs or bars: |
| 1806.3100 | --夹心 | 8 | 50 | 17 | 15 | 千克 | AB | --Filled |
| 1806.3200 | --不夹心 | 10 | 50 | 17 | 15 | 千克 | AB | --Not filled |
| 1806.9000 | -其他 | 8 | 50 | 17 | 15 | 千克 | AB | -Other |

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# 第十九章
# 谷物、粮食粉、淀粉或乳的制品;糕饼点心

# Chapter 19
# Preparations of cereals, flour, starch or milk; pastrycooks' products

**注释:**

一、本章不包括:

(一)按重量计含香肠、肉、食用杂碎、动物血、鱼、甲壳动物,软体动物、其他水生无脊椎动物及其混合物超过20%的食品(第十六章),但税目19.02的包馅食品除外;

(二)用粮食粉或淀粉制的专作动物饲料用的饼干及其他制品(税目23.09);

(三)第三十章的药品及其他产品。

二、税目19.01所称:

(一)"粗粒"是指第十一章谷物的粗粒;

(二)"细粉"及"粗粉",是指:

1. 第十一章谷物的细粉及粗粉;
2. 其他章植物的细粉、粗粉及粉末,但不包括干蔬菜、马铃薯和干豆类的细粉、粗粉及粉末(应分别归入税目07.12、11.05和11.06)。

三、税目19.04不包括按重量计全脱脂可可含量超过6%或用巧克力完全包裹的食品以及税目18.06的其他含可可食品(税目18.06)。

四、税目19.04所称"其他方法制作的",是指制作或加工程度超过第十章或第十一章各税目或注释所规定范围的。

**Notes:**

1. This Chapter does not cover:

(a) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.09);

(c) Medicaments or other products of Chapter 30.

2. For the purposes of heading No. 19.01:

(a) The term "groats" means cereal groats of Chapter 11;

(b) The terms "flour" and "meal" mean:

(1) Cereal flour and meal of Chapter 11, and

(2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of driedvegetables (heading No. 07.12), of potatoes( heading No. 11.05) or of dried leguminous vegetables (heading No. 11.06).

3. Heading No. 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading No.18.06).

4. For the purposes of heading No.19.04, the expression "otherwise prepared" means preparedor or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **19.01** | **麦精;细粉、粗粒、粗粉、淀粉或麦精制的其他税目未列名的食品,不含可可或按重量计全脱脂可可含量低于40%;税目04.01至04.04所列货品制的其他税目未列名的食品,不含可可或按重量计全脱脂可可含量低于5%:** | | | | | | | **Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings No. 04.01 to 04.04, not containing cocoa or containing less than 5%by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:** |
| | -供婴幼儿食用的零售包装食品: | | | | | | | -Preparations for infant use, put up for retail sale: |
| 1901.1010暂 | ---配方奶粉 | 5 | 40 | 17 | 15 | 千克 | 7AB | ---Powdered formulas |
| 1901.1090暂 | ---其他 | 5 | 40 | 17 | 15 | 千克 | AB | ---Other |
| 1901.2000 | -供烘焙税目19.05所列面包糕饼用的调制品及面团 | 25 | 80 | 17 | 5,15 | 千克 | AB | -Mixes and doughs for the preparation of bakers' wares of heading No. 19.05 |
| 1901.9000暂 | -其他 | 5 | 80 | 17 | 15 | 千克 | AB | -Other |
| **19.02** | **面食,不论是否煮熟、包馅(肉馅或其他馅)或其他方法制作,例如,通心粉、面条、汤团、馄饨、饺子、奶油面卷;古斯古斯面食,不论是否制作:** | | | | | | | **Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:** |
| | -生的面食,未包馅或未经其他方法制作: | | | | | | | -Uncooked pasta, not stuffed or otherwise prepared: |
| 1902.1100 | --含蛋 | 15 | 80 | 17 | 5 | 千克 | AB | --Containing eggs |
| 1902.1900 | --其他 | 15 | 80 | 17 | 5,15 | 千克 | AB | --Other |
| 1902.2000 | -包馅面食,不论是否烹煮或经其他方法制作 | 15 | 80 | 17 | 5,15 | 千克 | AB | -Stuffed pasta, whether or not cooked or otherwise prepared |
| | -其他面食: | | | | | | | -Other pasta: |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 1902.3010 | ---米粉干 | 15 | 80 | 17 | 5 | 千克 | AB | ---Rice vermicelli, cooked |
| 1902.3020 | ---粉丝 | 15 | 80 | 17 | 15 | 千克 | AB | ---Bean vermicelli, cooked |
| 1902.3030 | ---即食或快熟面条 | 15 | 80 | 17 | 5,15 | 千克 | AB | ---Instant noodle |
| 1902.3090 | ---其他 | 15 | 80 | 17 | 5,15 | 千克 | AB | ---Other |
| 1902.4000 | -古斯古斯面食 | 25 | 80 | 17 | 5,15 | 千克 | AB | -Couscous |
| **19.03** | **珍粉及淀粉制成的珍粉代用品,片、粒、珠、粉或类似形状的:** | | | | | | | **Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:** |
| 1903.0000 | 珍粉及淀粉制成的珍粉代用品,片、粒、珠、粉或类似形状的 | 15 | 80 | 17 | 15 | 千克 | AB | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms |
| **19.04** | **谷物或谷物产品经膨化或烘炒制成的食品(例如,玉米片);其他税目未列名的预煮或经其他方法制作的谷粒(玉米除外),谷物片或经其他加工的谷粒(细粉粗粒及粗粉除外):** | | | | | | | **Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included:** |
| 1904.1000 | -谷物或谷物产品经膨化或烘炒制成的食品 | 25 | 80 | 17 | 15 | 千克 | AB | -Prepared foods obtained by the swelling or roasting of cereals or cereal products |
| 1904.2000 | -未烘炒谷物片制成的食品及未烘炒的谷物片与烘炒的谷物片或膨化的谷物混合制成的食品 | 30 | 80 | 17 | 15 | 千克 | AB | -Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals |
| 1904.3000 | -碾碎的干小麦 | 30 | 80 | 17 | 15 | 千克 | AB | -Bulgur wheet |
| 1904.9000 | -其他 | 30 | 80 | 17 | 15 | 千克 | AB | -Other |
| **19.05** | **面包、糕点、饼干及其他烘焙糕饼,不论是否含可可;圣餐饼、装药空囊、封缄、糯米纸及类似制品:** | | | | | | | **Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:** |
| 1905.1000 | -黑麦脆面包片 | 20 | 80 | 17 | 15 | 千克 | AB | -Crispbread |
| 1905.2000 | -姜饼及类似品 | 20 | 80 | 17 | 15 | 千克 | AB | -Gingerbread and the like |
| | -甜饼干;华夫饼干及圣餐饼: | | | | | | | -Sweet biscuits; waffles and wafers: |
| 1905.3100 | --甜饼干 | 15 | 80 | 17 | 15 | 千克 | AB | --Sweet biscuits |
| 1905.3200 | --华夫饼干及圣餐饼 | 15 | 80 | 17 | 15 | 千克 | AB | --Waffles and wafers |
| 1905.4000 | -面包干、吐司及类似的烤面包 | 20 | 80 | 17 | 15 | 千克 | AB | -Rusks, toasted bread and similar toasted products |
| 1905.9000 | -其他 | 20 | 80 | 17 | 15 | 千克 | AB | -Other |

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# 第二十章
# 蔬菜、水果、坚果或植物其他部分的制品

**注释：**

一、本章不包括：

（一）用第七章、第八章或第十一章所列方法制作或保藏的蔬菜、水果或坚果；

（二）按重量计含香肠、肉、食用杂碎、动物血、鱼、甲壳动物、软体动物、其他水生无脊椎动物及其混合物超过20%的食品（第十六章）；

（三）税目19.05的烘焙糕饼及其他制品；

（四）税目21.04的均化混合食品。

二、税目20.07及20.08不包括制成糖食的果冻、果膏、糖衣杏仁或类似品（税目17.04）及巧克力糖食（税目18.06）。

三、税目20.01、20.04及20.05仅分别包括用本章注释一（一）以外的方法制作或保藏的第七章或税目11.05、11.06的产品（第八章产品的细粉、粗粉除外）。

四、干重量在7%及以上的番茄汁归入税目20.02。

五、税目20.07所称“烹煮的”是指，在常压或减压下，通过减少水分或其他方法增加产品粘稠度的热处理。

六、税目20.09所称“未发酵及未加酒精的水果汁”，是指按容量计酒精浓度（标准见第二十二章注释二）不超过0.5%的水果汁。

**子目注释：**

一、子目号2005.10所称“均化蔬菜”，是指蔬菜经精细均化制成适合供婴幼儿食用或营养用的零售包装食品（每件净重不超过250克）。为了调味、保藏或其他目的，均化蔬菜中可以加入少量其他配料，还可以含有少量可见的蔬菜粒。归类时，子目号2005.10优先于税目20.05的其他子目。

二、子目号2007.10所称“均化食品”，是指果实经精细均化制成适合供婴幼儿食用或营养用的零售包装食品（每件净重不超过250克）。为了调味、保藏或其他目的，均化食品中可以加入少量其他配料，还可以含有少量可见的果粒。归类时，子目号2007.10优先于税目20.07的其他子目。

三、子目2009.12、2009.21、2009.31、2009.41、2009.61及2009.71所称“白利糖度值”，是指直接从白利糖度计读取的度数或在20℃时从折射计读取的以蔗糖百分比含量计的折射率，在其他温度下读取的数值应折算为20℃时的折射率。

# Chapter 20
# Preparations of vegetables, fruit, nuts or other parts of plants

**Notes:**

1. This Chapter does not cover:
   (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
   (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16)
   (c) Bakers' wares and other products of heading No. 19.05;
   (d) Homogenized composite food preparations of heading No. 21.04.
2. Headings No. 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
3. Headings No. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
4. Tomato juice the dry weight content of which is 7% or more, is to be classified in heading No. 20.02.
5. For the purposes of heading No. 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading No. 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

**Subheading Notes:**

1. For the purposes of subheading No. 2005.10, the expression "homogenized vegetables" means preparations of vegetables, finely homogenized, put up for retail sale Suitable for infants to eat or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preparation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No. 2005.10 takes precedence over all other subheadings of heading No. 20.05.
2. For the purposes of subheading No. 2007.10, the expression "homogenized preparations" means preparations of fruit, finely homogenized, put up for retail sale Suitable for infants to eat or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 2007.10 takes precedence over all other subheadings of heading No. 20.07.
3. For the purposes of subheadings No. 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20℃ or corrected for 20℃ if the reading is made at a different temperature.

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **20.01** | **蔬菜、水果、坚果及植物的其他食用部分，用醋或醋酸制作或保藏的：** | | | | | | | **Vegetagbles, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:** |
| 2001.1000 | -黄瓜及小黄瓜 | 25 | 70 | 17 | 5,15 | 千克 | AB | -Cucumbers and gherkins |
| | -其他： | | | | | | | -Other: |
| 2001.9010 | ---大蒜 | 25 | 70 | 17 | 5,15 | 千克 | | ---Garlic |
| 2001.9010 10 | 用醋或醋酸腌制的大蒜头、大蒜瓣(无论是否加糖或去皮) | 25 | 70 | 17 | 5,15 | 千克 | AB | Garlic bulbs, garlic cloves, prepared by vinegar or acetic acid(whether or not added sugars or skinned) |
| 2001.9010 90 | 用醋或醋酸腌制的其他大蒜(不含蒜头、蒜瓣,无论是否加糖或去皮) | 25 | 70 | 17 | 5,15 | 千克 | AB | Other garlic prepared by vinegar or acetic acid (whether or not added sugars or skinned other than garlic bulbs, galic cloves) |
| 2001.9090 | ---其他 | 25 | 70 | 17 | | 千克 | | ---Other |
| 2001.9090 10 | 用醋或醋酸制作或保藏的松茸 | 25 | 70 | 17 | 5 | 千克 | ABE | Matsutske, prepared or preserved by vinegar or acetic acid |
| 2001.9090 20 | 用醋或醋酸制作或保藏的酸竹笋 | 25 | 70 | 17 | 5 | 千克 | ABE | Acidosasa chinensis shoots, prepared or preserved by vinegar or acetic acid |
| 2001.9090 30 | 用醋或醋酸制作或保藏的芦荟 | 25 | 70 | 17 | 5 | 千克 | ABFE | Aloe, prepared or preserved by vinegar or acetic acid |
| 2001.9090 40 | 用醋或醋酸制作或保藏的仙人掌植物 | 25 | 70 | 17 | 5 | 千克 | ABFE | Cactus, prepared or preserved by vinegar or acetic acid |
| 2001.9090 50 | 用醋或醋酸制作或保藏的莼菜 | 25 | 70 | 17 | 5 | 千克 | ABE | Water shield, prepared or preserved by vinegar or acetic acid |
| 2001.9090 90 | 用醋制作的其他果、菜及食用植物(包括用醋酸制作或保藏的) | 25 | 70 | 17 | 5,15 | 千克 | AB | Vegetagbles, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid |
| **20.02** | **番茄，用醋或醋酸以外的其他方法制作或保藏的：** | | | | | | | **Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:** |
| | -番茄，整个或切片： | | | | | | | -Tomatoes, whole or in pieces: |
| 2002.1010 | ---罐头 | 19 | 80 | 17 | 15 | 千克 | AB | ---In airtight containers |
| 2002.1090 | ---其他 | 25 | 70 | 17 | 5,15 | 千克 | AB | ---Other |
| | -其他： | | | | | | | -Other: |
| | ---番茄酱罐头： | | | | | | | ---Tomato paste, in airtight containers: |
| 2002.9011 | ----重量不超过5千克的 | 20 | 80 | 17 | 15 | 千克 | AB | ----Weighing not more than 5kg |
| 2002.9019 | ----重量超过5千克的 | 20 | 80 | 17 | 15 | 千克 | AB | ----Weighing more than 5kg |
| 2002.9090 | ---其他 | 18 | 70 | 17 | 5,15 | 千克 | AB | ---Other |
| **20.03** | **蘑菇及块菌，用醋或醋酸以外的其他方法制作或保藏的：** | | | | | | | **Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:** |
| | -伞菌属蘑菇： | | | | | | | -Mushrooms: |
| | ---罐头： | | | | | | | ---In airtight containers: |
| 2003.1011 | ----小白蘑菇 | 25 | 90 | 17 | 15 | 千克 | AB | ----Small white agaric |
| 2003.1019 | ----其他 | 25 | 90 | 17 | 15 | 千克 | AB | ----Other |
| 2003.1090 | ---其他 | 25 | 90 | 17 | 5,15 | 千克 | AB | ---Other |
| | -其他： | | | | | | | -Other: |
| 2003.9010 | ---罐头 | 25 | 90 | 17 | 15 | 千克 | | ---In airtight containers |
| 2003.9010 10 | 非用醋制作的香菇罐头[用醋或醋酸以外其他方法制作或保藏的(非伞菌属蘑菇)] | 25 | 90 | 17 | 15 | 千克 | AB | Shiitake in airtight containiers, not prepared by vinegar [prepared or preserved otherwise than by vinegar or acetic (not mushrooms of the genera agaricus)] |
| 2003.9010 20 | 非用醋制作的松茸罐头(用醋或醋酸以外其他方法制作或保藏的) | 25 | 90 | 17 | 15 | 千克 | ABE | Matsutske in airtight containiers, not prepared by vinegar [prepared or preserved otherwise than by vinegar or acetic(not mushrooms of the genera agaricus)] |
| 2003.9010 90 | 非用醋制作的其他蘑菇罐头[用醋或醋酸以外其他方法制作或保藏的(非伞菌属蘑菇)] | 25 | 90 | 17 | 15 | 千克 | AB | Other mushrooms in airtight containiers, not prepared by vinegar [prepared or preserved otherwise than by vinegar or acetic (not mushrooms of the genera agaricus)] |
| 2003.9090 | ---其他 | 25 | 90 | 17 | 5,15 | 千克 | | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2003.9090 10 | 非用醋制作的其他香菇[用醋或醋酸以外其他方法制作或保藏的(非伞菌属蘑菇)] | 25 | 90 | 17 | 5,15 | 千克 | AB | Other Matsutske mushroom, prepared or preserved otherwise than by vinegar (not mushrooms of the genera agaricus) |
| 2003.9090 20 | 非用醋制作的其他松茸(用醋或醋酸以外其他方法制作或保藏的) | 25 | 90 | 17 | 5,15 | 千克 | ABE | Other sungmo, not prepared by vinegar (prepared or preserved otherwise than by vinegar or acetic) |
| 2003.9090 90 | 非用醋制作的其他蘑菇[用醋或醋酸以外其他方法制作或保藏的(非伞菌属蘑菇)] | 25 | 90 | 17 | 5,15 | 千克 | AB | Other mushrooms, not prepared by vinegar or [prepared or preserved otherwise than by vinegar or acetic (not mushrooms of the genera agaricus)] |
| **20.04** | **其他冷冻蔬菜,用醋或醋酸以外的其他方法制作或保藏的,但税目20.06的产品除外:** | | | | | | | **Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, other than products of heading No. 20.06:** |
| 2004.1000 | -马铃薯 | 13 | 70 | 17 | 5,15 | 千克 | AB | -Potatoes |
| 2004.9000 | -其他蔬菜及什锦蔬菜 | 25 | 70 | 17 | 5,15 | 千克 | | -Other vegetables and mixtures of vegetables |
| 2004.9000 10 | 非用醋制作的冷冻松茸 | 25 | 70 | 17 | 5,15 | 千克 | ABE | Sungmo, not prepared by vinegar or acetic acid, frozen |
| 2004.9000 20 | 非用醋制作的冷冻酸竹笋 | 25 | 70 | 17 | 5,15 | 千克 | ABE | Acidosasa chinensis shoots, frozen, not prepared by vinegar |
| 2004.9000 30 | 非用醋制作的冷冻芦荟 | 25 | 70 | 17 | 5,15 | 千克 | ABFE | Aloe, frozen, not prepared by vinegar |
| 2004.9000 40 | 非用醋制作的冷冻仙人掌植物 | 25 | 70 | 17 | 5,15 | 千克 | ABFE | Cactus, frozen, not prepared by vinegar |
| 2004.9000 90 | 非用醋制作的其他冷冻蔬菜(税目20.06的货品除外) | 25 | 70 | 17 | 5,15 | 千克 | AB | Other vegetables, not prepared by vinegar (other than products of heading No. 2006) |
| **20.05** | **其他未冷冻蔬菜,用醋或醋酸以外的其他方法制作或保藏的,但税目20.06的产品除外:** | | | | | | | **Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06:** |
| 2005.1000 | -均化蔬菜 | 25 | 70 | 17 | 15 | 千克 | AB | -Homogenized vegetables |
| 2005.2000 | -马铃薯 | 15 | 70 | 17 | 5,15 | 千克 | AB | -Potatoes |
| 2005.4000 | -豌豆 | 25 | 70 | 17 | 5,15 | 千克 | AB | -Peas (*Pisum sativum*) |
| | -豇豆及菜豆: | | | | | | | -Beans (*Vigna spp.*, *Phaseolus spp.*): |
| | --脱荚的: | | | | | | | --Beans, shelled: |
| | ---罐头: | | | | | | | ---In airtight containers: |
| 2005.5111 | ----赤豆馅 | 25 | 80 | 17 | 15 | 千克 | AB | ----Red bean paste |
| 2005.5119 | ----其他 | 25 | 80 | 17 | 15 | 千克 | AB | ----Other |
| | ---其他: | | | | | | | ---Other: |
| 2005.5191 | ----赤豆馅 | 25 | 70 | 17 | 15 | 千克 | AB | ----Red bean paste |
| 2005.5199 | ----其他 | 25 | 70 | 17 | 5,15 | 千克 | AB | ----Other |
| | --其他: | | | | | | | --Other: |
| 2005.5910 | ---罐头 | 25 | 80 | 17 | 15 | 千克 | AB | ---In airtight containers |
| 2005.5990 | ---其他 | 25 | 70 | 17 | 5,15 | 千克 | AB | ---Other |
| | -芦笋: | | | | | | | -Asparagus: |
| 2005.6010 | ---罐头 | 25 | 80 | 17 | 15 | 千克 | AB | ---In airtight containers |
| 2005.6090 | ---其他 | 25 | 70 | 17 | 5,15 | 千克 | AB | ---Other |
| 2005.7000 | -油橄榄 | 10 | 70 | 17 | 5,15 | 千克 | AB | -Olives |
| 2005.8000 | -甜玉米 | 10 | 80 | 17 | 5,15 | 千克 | AB | -Sweet corn (*Zea mays var. saccharata*) |
| | -其他蔬菜及什锦蔬菜: | | | | | | | -Other vegetables and mixtures of vegetables: |
| | --竹笋: | | | | | | | --Bamboo shoots: |
| 2005.9110 | ---竹笋罐头 | 25 | 80 | 17 | 15 | 千克 | | ---Bamboo shoots in airtight containers |
| 2005.9110 10 | 非用醋制作的酸竹笋罐头 | 25 | 80 | 17 | 15 | 千克 | ABE | Acidosasa chinensis shoots in airtight containers, not preserved by vinegar |
| 2005.9110 90 | 非用醋制作的其他竹笋罐头 | 25 | 80 | 17 | 15 | 千克 | AB | Other bamboo shoots in airtight containers, not preserved by vinegar |
| 2005.9190 | ---其他 | 25 | 70 | 17 | 5,15 | 千克 | | ---Other |
| 2005.9190 10 | 非用醋制作的酸竹笋 | 25 | 70 | 17 | 5,15 | 千克 | ABE | Acidosasa chinensis shoots, not preserved by vinegar |
| 2005.9190 90 | 非用醋制作的其他竹笋 | 25 | 70 | 17 | 5,15 | 千克 | AB | Other bamboo shoots, not prepared or preserved by vinegar |
| | --其他: | | | | | | | --Other: |
| 2005.9920 | ---蚕豆罐头 | 25 | 80 | 17 | 15 | 千克 | AB | ---Broad beans, in airtight containers |
| 2005.9940 | ---榨菜 | 25 | 70 | 17 | 5,15 | 千克 | AB | ---Hot pickled mustard tubers |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2005.9950 | ---咸蕨菜 | 25 | 70 | 17 | 5,15 | 千克 | AB | ---Chueh tsai (fiddle-head), salted |
| 2005.9960 | ---咸菖头 | 25 | 70 | 17 | 5,15 | 千克 | AB | ---Scallion, salted |
| | ---其他: | | | | | | | ---Other: |
| 2005.9991 | ----罐头 | 25 | 70 | 17 | 15 | 千克 | AB | ----In airtight containers |
| 2005.9999 | ----其他 | 25 | 70 | 17 | 5,15 | 千克 | | ----Other |
| 2005.9999 10 | 非用醋制作的仙人掌 | 25 | 70 | 17 | 5,15 | 千克 | ABFE | Cactus, not preserved by vinegar |
| 2005.9999 20 | 非用醋制作的芦荟 | 25 | 70 | 17 | 5,15 | 千克 | ABFE | Aloe, not preserved by vinegar |
| 2005.9999 90 | 非用醋制作的其他蔬菜及什锦蔬菜 | 25 | 70 | 17 | 5,15 | 千克 | AB | Other vegetables and mixtures of vegetables, not preserved by vinegar |
| **20.06** | **糖渍蔬菜、水果、坚果、果皮及植物的其他部分(沥干、糖渍或裹糖的):** | | | | | | | **Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glac or crystallized):** |
| 2006.0010 | ---蜜枣 | 30 | 90 | 17 | 15 | 千克 | AB | ---Preserved jujubes |
| 2006.0020 | ---橄榄 | 30 | 90 | 17 | 15 | 千克 | AB | ---Preserved olives |
| 2006.0090 | ---其他 | 30 | 90 | 17 | 15 | 千克 | | ---Other |
| 2006.0090 10 | 糖渍制松茸 | 30 | 90 | 17 | 15 | 千克 | ABE | Matsutske, preserved by sugar |
| 2006.0090 90 | 其他糖渍蔬菜、水果、坚果、果皮(包括糖渍植物的其他部分) | 30 | 90 | 17 | 15 | 千克 | AB | Other vegetables, fruit, nuts, fruit-peel (including other parts of plants) preserved by sugar |
| **20.07** | **烹煮的果酱、果冻、柑橘酱、果泥及果膏,不论是否加糖或其他甜物质:** | | | | | | | **Jams, fruit jellies, marmalades, fruit or nut pure and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:** |
| 2007.1000 | -均化食品 | 30 | 80 | 17 | 15 | 千克 | AB | -Homogenized preparations |
| | -其他: | | | | | | | -Other: |
| 2007.9100 | --柑橘属水果的 | 30 | 80 | 17 | 15 | 千克 | AB | --Citrus fruit |
| | --其他: | | | | | | | --Other: |
| 2007.9910 | ---罐头 | 5 | 80 | 17 | 15 | 千克 | AB | ---In airtight containers |
| 2007.9990 | ---其他 | 5 | 80 | 17 | 15 | 千克 | AB | ---Other |
| **20.08** | **用其他方法制作或保藏的其他品目未列名水果、坚果及植物的其他食用部分,不论是否加酒、加糖或其他甜物质:** | | | | | | | **Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:** |
| | -坚果、花生及其他子仁,不论是否混合: | | | | | | | -Nuts, groundnuts and other seeds, whether or not mixed together: |
| | --花生: | | | | | | | --Ground-nuts: |
| 2008.1110 | ---花生米罐头 | 30 | 90 | 17 | 15 | 千克 | AB | ---Ground-nuts kernels, in airtight containers |
| 2008.1120 | ---烘焙花生 | 30 | 80 | 17 | 15 | 千克 | AB | ---Roasted ground-nuts |
| 2008.1130 | ---花生酱 | 30 | 90 | 17 | 15 | 千克 | AB | ---Ground-nut butter |
| 2008.1190 | ---其他 | 30 | 80 | 17 | 5,15 | 千克 | AB | ---Other |
| | --其他,包括什锦坚果及其他子仁: | | | | | | | --Other, including mixtures: |
| 2008.1910 | ---核桃仁罐头 | 20 | 90 | 17 | 15 | 千克 | AB | ---Walnut meats, in airtight containers |
| 2008.1920 | ---其他果仁罐头 | 13 | 90 | 17 | 15 | 千克 | AB | ---Other nuts, in airtight containers |
| | ---其他: | | | | | | | ---Other: |
| 2008.1991 | ----栗仁 | 10 | 80 | 17 | 5,15 | 千克 | AB | ----Chestnut seed |
| 2008.1992 | ----芝麻 | 10 | 80 | 17 | 5,15 | 千克 | AB | ----Sesame |
| 2008.1999 | ----其他 | 10 | 80 | 17 | | 千克 | | ----Other |
| 2008.1999 10 | 其他方法制作保藏的红松子仁(用醋或醋酸以外其他方法制作或保藏的) | 10 | 80 | 17 | | 千克 | ABE | Korean pine-nuts, shelled, (not prepared or preserved by vinegar or acetic acid) |
| 2008.1999 90 | 未列名制作或保藏坚果及其他子仁(用醋或醋酸以外其他方法制作或保藏的) | 10 | 80 | 17 | 5,15 | 千克 | AB | Nuts and other seeds, (not prepared or preserved by vinegar or acetic acid) not elsewhere specified or included |
| | -菠萝: | | | | | | | -Pineapples: |
| 2008.2010 | ---罐头 | 15 | 90 | 17 | 15 | 千克 | AB | ---In airtight containers |
| 2008.2090 | ---其他 | 15 | 80 | 17 | 5,15 | 千克 | AB | ---Other |
| | -柑橘属水果: | | | | | | | -Citrus fruit: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2008.3010 | ---罐头 | 20 | 90 | 17 | 15 | 千克 | AB | ---In airtight containers |
| 2008.3090 | ---其他 | 20 | 80 | 17 | 5,15 | 千克 | AB | ---Other |
| | -梨: | | | | | | | -Pears: |
| 2008.4010 | ---罐头 | 20 | 90 | 17 | 15 | 千克 | AB | ---In airtight containers |
| 2008.4090 | ---其他 | 20 | 80 | 17 | 5,15 | 千克 | AB | ---Other |
| 2008.5000 | -杏 | 20 | 90 | 17 | 5,15 | 千克 | AB | -Apricots |
| | -樱桃: | | | | | | | -Cherries: |
| 2008.6010 | ---罐头 | 20 | 90 | 17 | 15 | 千克 | AB | ---In airtight containers |
| 2008.6090 | ---其他 | 20 | 90 | 17 | 5,15 | 千克 | AB | ---Other |
| | -桃,包括油桃: | | | | | | | -Peaches: |
| 2008.7010 | ---罐头 | 10 | 90 | 17 | 15 | 千克 | AB | ---In airtight containers |
| 2008.7090 | ---其他 | 20 | 80 | 17 | 5,15 | 千克 | AB | ---Other |
| 2008.8000 | -草莓 | 15 | 90 | 17 | 5,15 | 千克 | AB | -Strawberries |
| | -其他,包括子目号 2008.19 以外的什锦果实: | | | | | | | -Other, including mixtures other than those of sub-heading No.2008.19: |
| 2008.9100 | --棕榈芯 | 5 | 80 | 17 | 5,15 | 千克 | AB | --Palm hearts |
| 2008.9300 | --蔓越橘(大果蔓越橘,小果蔓越橘、越橘) | 15 | 80 | 17 | 5,15 | 千克 | AB | --Cranberry(Vaccinium macrocarpon vaccinium oxycoccos,vaccinium vitis-idaea.) |
| 2008.9700 | --什锦果实 | 10 | 80 | 17 | 5,15 | 千克 | AB | --Mixtures |
| | --其他: | | | | | | | --Other: |
| 2008.9910 | ---荔枝罐头 | 20 | 90 | 17 | 15 | 千克 | AB | ---Lychee can |
| 2008.9920 | ---龙眼罐头 | 15 | 80 | 17 | 15 | 千克 | AB | ---Longan can |
| | ---海草及其他藻类制品: | | | | | | | ---Preparations of seaweeds and other alga: |
| 2008.9931 | ----调味紫菜 | 15 | 90 | 17 | 15 | 千克 | AB | ----Seasoned laver |
| 2008.9932 | ----盐腌海带 | 15 | 80 | 17 | 5,15 | 千克 | AB | ----Salted,sea tangle |
| 2008.9933 | ----盐腌裙带菜 | 15 | 80 | 17 | 5,15 | 千克 | AB | ----Pinnatifida,salted |
| 2008.9939 | ----其他 | 15 | 80 | 17 | 5,15 | 千克 | AB | ----Other |
| 2008.9940 | ---清水荸荠(马蹄)罐头 | 25 | 80 | 17 | 15 | 千克 | AB | ---Water chestnut,in airtight containers |
| 2008.9990 | ---其他 | 15 | 80 | 17 | 5,15 | 千克 | AB | ---Other |
| **20.09** | **未发酵及未加酒精的水果汁(包括酿酒葡萄汁)、蔬菜汁,不论是否加糖或其他甜物质:** | | | | | | | **Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:** |
| | -橙汁: | | | | | | | -Orange juice: |
| 2009.1100 | --冷冻的 | 7.5 | 90 | 17 | 15 | 千克 | AB | --Frozen |
| 2009.1200 | --非冷冻的,白利糖度值不超过 20 的 | 30 | 90 | 17 | 15 | 千克 | AB | --Not frozen, of a Brix value not exceeding 20 |
| 2009.1900 | --其他 | 30 | 90 | 17 | 15 | 千克 | AB | --Other |
| | -葡萄柚(包括柚)汁: | | | | | | | -Grapefruit (including pomelo) juice: |
| 2009.2100 | --白利糖度值不超过 20 的 | 15 | 90 | 17 | 15 | 千克 | AB | --Of a Brix value not exceeding 20 |
| 2009.2900 | --其他 | 15 | 90 | 17 | 15 | 千克 | AB | --Other |
| | -其他未混合的柑橘属水果汁: | | | | | | | -Juice of any other single citrus fruit: |
| | --白利糖度值不超过 20 的: | | | | | | | --Of a Brix value not exceeding 20: |
| 2009.3110 | ---柠檬汁 | 18 | 90 | 17 | 15 | 千克 | AB | ---Lemon Juice |
| 2009.3190 | ---其他 | 18 | 90 | 17 | 15 | 千克 | AB | ---Other |
| | --其他: | | | | | | | --Other: |
| 2009.3910 | ---柠檬汁 | 18 | 90 | 17 | 15 | 千克 | AB | ---Lemon juice |
| 2009.3990 | ---其他 | 18 | 90 | 17 | 15 | 千克 | AB | ---Other |
| | -菠萝汁: | | | | | | | -Pineapple juice: |
| 2009.4100 | --白利糖度值不超过 20 的 | 10 | 90 | 17 | 15 | 千克 | AB | --Of a Brix value not exceeding 20 |
| 2009.4900 | --其他 | 10 | 90 | 17 | 15 | 千克 | AB | --Other |
| 2009.5000 | -番茄汁 | 30 | 80 | 17 | 15 | 千克 | AB | -Tomato juice |
| | -葡萄汁,包括酿酒葡萄汁: | | | | | | | -Grape juice(including grape must): |
| 2009.6100 | --白利糖度值不超过 30 的 | 20 | 90 | 17 | 15 | 千克 | AB | --Of a Brix value not exceeding 30 |
| 2009.6900 | --其他 | 20 | 90 | 17 | 15 | 千克 | AB | --Other |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -苹果汁： | | | | | | | -Apple juice： |
| 2009.7100 | --白利糖度值不超过20的 | 20 | 90 | 17 | 15 | 千克 | AB | --Of a Brix value not exceeding 20 |
| 2009.7900 | --其他 | 20 | 90 | 17 | 15 | 千克 | AB | --Other |
| | -其他未混合的水果汁或蔬菜汁： | | | | | | | -Juice of any other single fruit or vegetable： |
| 2009.8100 | --蔓越橘汁(大果蔓越橘,小果蔓越橘、越橘) | 20 | 90 | 17 | 15 | 千克 | AB | --Cranberry juice |
| | --其他： | | | | | | | --Other： |
| | ---水果汁： | | | | | | | ---Fruit juice： |
| 2009.8912 | ----芒果汁 | 20 | 90 | 17 | 15 | 千克 | AB | ----Mango juice |
| 2009.8913 | ----西番莲果汁 | 20 | 90 | 17 | 15 | 千克 | AB | ----Passion-fruit juice |
| 2009.8914 | ----番石榴果汁 | 20 | 90 | 17 | 15 | 千克 | AB | ----Guva juice |
| 2009.8915 | ----梨汁 | 20 | 90 | 17 | 15 | 千克 | AB | ----Pear Juice |
| 2009.8919 | ----其他 | 20 | 90 | 17 | 15 | 千克 | AB | ----Other |
| 2009.8920 | ---蔬菜汁 | 20 | 80 | 17 | 15 | 千克 | AB | ---Vegetable juice |
| | -混合汁： | | | | | | | -Mixtures of juices： |
| 2009.9010 | ---水果汁 | 20 | 90 | 17 | 15 | 千克 | AB | ---Of fruit juices |
| 2009.9090 | ---其他 | 20 | 80 | 17 | 15 | 千克 | AB | ---Other |

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## 第二十一章
## 杂 项 食 品

**注释：**

一、本章不包括：

（一）税目 07.12 的什锦蔬菜；

（二）含咖啡的焙炒咖啡代用品（税目 09.01）；

（三）加香料的茶（税目 09.02）；

（四）税目 09.04 至 09.10 的调味香料或其他产品；

（五）按重量计含香肠、肉、食用杂碎、动物血、鱼、甲壳动物、软体动物、其他水生无脊椎动物及其混合物超过 20% 的食品（第十六章），但税目 21.03 或 21.04 的产品除外；

（六）税目 30.03 或 30.04 的药用酵母及其他产品；

（七）税目 35.07 的酶制品。

二、上述注释一（二）所述咖啡代用品的精汁归入税目 21.01。

三、税目 21.04 所称“均化混合食品”，是指两种或两种以上的基本配料，例如，肉、鱼、蔬菜或果实等，经精细均化制成适合供婴幼儿食用或营养用的零售包装食品（每件净重不超过 250 克）。为了调味、保藏或其他目的，可以加入少量其他配料，还可以含有少量可见的小块配料。

## Chapter 21
## Miscellaneous edible preparations

**Notes:**

1. This Chapter does not cover:

(a) Mixed vegetables of heading No. 07.12;

(b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);

(c) Flavoured tea (heading No. 09.02);

(d) Spices or other products of headings No. 09.04 to 09.10;

(e) Food preparations, other than the products described in heading No. 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(f) Yeast put up as a medicament or other products of heading No. 30.03 or 30.04; or

(g) Prepared enzymes of heading No. 35.07.

2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading No. 21.01.

3. For the purposes of heading No. 21.04, the expression “homogenized composite food preparations” means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale Suitable for infants to eat or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is to betaken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **21.01** | **咖啡、茶、马黛茶的浓缩精汁及以其为基本成分或以咖啡、茶、马黛茶为基本成分的制品；烘焙菊苣和其他烘焙咖啡代用品及其浓缩精汁：** | | | | | | | **Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:** |
| | -咖啡浓缩精汁及以其为基本成分或以咖啡为基本成分的制品： | | | | | | | -Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: |
| 2101.1100 | --浓缩精汁 | 17 | 130 | 17 | 15 | 千克 | AB | --Extracts, essences and concentrates |
| 2101.1200 | --以浓缩精汁或咖啡为基本成分的制品 | 30 | 130 | 17 | 15 | 千克 | AB | --Preparations with a basis of extracts, essences or concentrates or with a basis of coffee |
| 2101.2000 | -茶、马黛茶浓缩精汁及以其为基本成分或以茶、马黛茶为基本成分的制品 | 32 | 130 | 17 | 15 | 千克 | AB | -Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate |
| 2101.3000 | -烘焙菊苣和其他烘焙咖啡代用品及其浓缩精汁 | 32 | 130 | 17 | 15 | 千克 | AB | -Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof |
| **21.02** | **酵母（活性或非活性）；已死的其他单细胞微生物（不包括税目 30.02 的疫苗）；发酵粉：** | | | | | | | **Yeasts (active or inactive); other singlecell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders:** |
| 2102.1000 | -活性酵母 | 25 | 80 | 17 | 15 | 千克 | AB | -Active yeasts |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2102.2000 | -非活性酵母;已死的其他单细胞微生物 | 25 | 70 | 13 | 15 | 千克 | AB | -Inactive yeasts; other single-cell microorganisms, dead |
| 2102.3000 | -发酵粉 | 25 | 70 | 17 | 15 | 千克 | AB | -Prepared baking powders |
| **21.03** | **调味汁及其制品;混合调味品;芥子粉及其调制品:** | | | | | | | **Sauces and preparations therefor; mixed condiments and mixes seasonings; mustard flour and meal and prepared mustard:** |
| 2103.1000暂 | -酱油 | 15 | 90 | 17 | 15 | 千克 | AB | -Soya sauce |
| 2103.2000 | -番茄沙司及其他番茄调味汁 | 15 | 90 | 17 | 15 | 千克 | AB | -Tomato ketchup and other tomato sauces |
| 2103.3000 | -芥子粉及其调制品 | 15 | 70 | 17 | 15 | 千克 | AB | -Mustard flour and meal and prepared mustard |
| | -其他: | | | | | | | -Other: |
| 2103.9010 | ---味精 | 21 | 130 | 17 | 0 | 千克 | AB | ---Gourmet powder |
| 2103.9020 | ---别特酒(Aromatic bitters),按体积计酒精含量44.2%~49.2%,按重量计含1.5%~6%的香料、各种配料以及4%~10%的糖 | 21 | 90 | 17 | 15 | 千克 | AB | ---Aromatic bitters, 44.2%~49.2% of which is alcoholic strength by volume, 1.5%~6% of which is spiles and various ingredients by weight and 4%~10% of which is sugar by weight |
| 2103.9090 | ---其他 | 21 | 90 | 17 | 5,15 | 千克 | AB | ---Other |
| **21.04** | **汤料及其制品;均化混合食品:** | | | | | | | **Soups and broths and preparations therefor; homogenized composite food preparations:** |
| 2104.1000 | -汤料及其制品 | 15 | 90 | 17 | 15 | 千克 | AB | -Soups and broths and preparations therefor |
| 2104.2000 | -均化混合食品 | 32 | 90 | 17 | 15 | 千克 | AB | -Homogenized composite food preparations |
| **21.05** | **冰淇淋及其他冰制食品,不论是否含可可:** | | | | | | | **Ice cream and other edible ice, whether or not containing cocoa:** |
| 2105.0000 | 冰淇淋及其他冰制食品,不论是否含可可 | 19 | 90 | 17 | 15 | 千克 | AB | Ice cream and other edible ice, whether or not containing cocoa |
| **21.06** | **其他税目未列名的食品:** | | | | | | | **Food preparations not elsewhere specified or included:** |
| 2106.1000 | -浓缩蛋白质及人造蛋白物质 | 10 | 90 | 17 | 15 | 千克 | AB | -Protein concentrates and textured protein substances |
| | -其他: | | | | | | | -Other: |
| 2106.9010 | ---制造碳酸饮料的浓缩物 | 35 | 100 | 17 | 15 | 千克 | AB | ---Beverage bases |
| 2106.9020 | ---制造饮料用的复合酒精制品 | 20 | 180 | 17 | 15 | 千克 | AB | ---Compound alcoholic preparations of a kind used for the manufacture of beverages |
| 2106.9030 | ---蜂王浆制剂 | 3 | 80 | 17 | | 千克 | | ---Royal jelly, put up as tonic essences |
| 2106.9030 10 | 含濒危植物成分的蜂王浆制剂 | 3 | 80 | 17 | | 千克 | ABFE | Royal jelly, put up as tonic essences containing composition of endangered plants |
| 2106.9030 90 | 其他蜂王浆制剂 | 3 | 80 | 17 | 15 | 千克 | AB | Other royal jelly, put up as tonic essences |
| 2106.9040 | ---椰子汁 | 10 | 90 | 17 | 15 | 千克 | AB | ---Coconut juice |
| 2106.9050 | ---海豹油胶囊 | 20 | 90 | 17 | | 千克 | | ---Seal oil capsules |
| 2106.9050 10 | 濒危海豹油胶囊 | 20 | 90 | 17 | | 千克 | ABEF | Endangered seal oil capsules |
| 2106.9050 90 | 其他海豹油胶囊 | 20 | 90 | 17 | 15 | 千克 | AB | Other seal oil capsules |
| 2106.9090 | ---其他 | | 90 | 17 | | 千克 | | ---Other |
| 2106.9090暂 01 | 乳蛋白部分水解配方,乳蛋白深度水解配方、氨基酸配方、无乳糖配方特殊婴幼儿奶粉 | 5 | 90 | 17 | 15 | 千克 | AB | Milk protein partial hydrolysate formula, milk protein hydrolysis amino acid formula special depth formula, infant milk powder |
| 2106.9090 11 | 含濒危鱼软骨素胶囊 | 20 | 90 | 17 | | 千克 | ABEF | Endangered species of fish cartilage capsules |
| 2106.9090 19 | 含濒危动植物成分的其他编号未列名食品 | 20 | 90 | 17 | | 千克 | ABEF | Other food preparations containing composition of endangered plants,not eleswhere specified or included |
| 2106.9090 90 | 其他编号未列名的食品 | 20 | 90 | 17 | 5,15 | 千克 | AB | Other food preparations, not eleswhere specified or included |

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## 第二十二章
## 饮料、酒及醋

**注释：**

一、本章不包括：

（一）本章的产品（税目22.09的货品除外）经配制后，用于烹饪而不适于作为饮料的制品（通常归入税目21.03）；

（二）海水（税目25.01）；

（三）蒸馏水、导电水及类似的纯净水（税目28.53）；

（四）按重量计浓度超过10%的醋酸（税目29.15）；

（五）税目30.03或30.04的药品；

（六）芳香料制品及盥洗品（第三十三章）。

二、本章及第二十章和第二十一章所称“按容量计酒精浓度”，应是温度在20℃时测得的浓度。

三、税目22.02所称“无酒精饮料”，是指按容量计酒精浓度不超过0.5%的饮料。含酒精饮料应分别归入税目22.03至22.06或税目22.08。

**子目注释：**

子目号2204.10所称“汽酒”，是指温度在20℃时装在密封容器中超过大气压力3巴及以上的酒。

## Chapter 22
## Beverages, spirits and vinegar

**Notes:**

1. This Chapter does not cover:

(a) Products of this Chapter (other than those of heading No. 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 21.03);

(b) Sea water (heading No. 25.01);

(c) Distilled or conductivity water or water of similar purity (heading No. 28.53);

(d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);

(e) Medicaments of heading No. 30.03 or 30.04; or

(f) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of this Chapter and of Chapter 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20℃.

3. For the purposes of heading No. 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings No. 22.03 to 22.06 or heading No. 22.08 as appropriate.

**Subheading Note:**

For the purposes of subheading No. 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20℃ in closed containers, has an excess pressure of not less than 3 bars.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **22.01** | **未加糖或其他甜物质及未加味的水，包括天然或人造矿泉水及汽水；冰及雪：** | | | | | | | **Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter or flavoured; ice and snow:** |
| | -矿泉水及汽水： | | | | | | | -Mineral waters and aerated waters: |
| 2201.1010 | ---矿泉水 | 20 | 90 | 17 | | 升/千克 | AB | ---Mineral waters |
| 2201.1020 | ---汽水 | 20 | 90 | 17 | 15 | 升/千克 | AB | ---Aerated waters |
| | -其他： | | | | | | | -Other: |
| | ---天然水： | | | | | | | ---Natural waters: |
| 2201.9011 | ----已包装 | 10 | 30 | 17 | | 千升/千克 | AB | ----Packaged |
| 2201.9019 | ----其他 | 10 | 30 | 17 | | 千升/千克 | | ----Other |
| 2201.9090 | ---其他 | 10 | 30 | 17 | | 千升/千克 | AB | ---Other |
| **22.02** | **加味、加糖或其他甜物质的水，包括矿泉水及汽水，其他无酒精饮料，但不包括税目20.09的水果汁或蔬菜汁：** | | | | | | | **Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09:** |
| 2202.1000 | -加味、加糖或其他甜物质的水，包括矿泉水及汽水 | 20 | 100 | 17 | | 升/千克 | | -Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured |
| 2202.1000 10 | 含濒危动植物成分的加味、加糖或其他甜物质的水（包括矿泉水及汽水） | 20 | 100 | 17 | | 升/千克 | ABEF | Waters, containing added sugar or other sweetening matter or flavoured of endangered animals and plant (including mineral waters and aerated water) |
| 2202.1000 90 | 其他加味、加糖或其他甜物质的水（包括矿泉水及汽水） | 20 | 100 | 17 | 15 | 升/千克 | AB | Other waters, containing added sugan or other sweetening matter or flavoured (including mineral waters and aerated waters) |
| | -其他： | | | | | | | -Other: |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2202.9100 | --无醇啤酒 | 35 | 100 | 17 | | 升/千克 | | --Non-alcoholic beer |
| 2202.9100 11 | 含濒危动植物成份散装无醇啤酒 | 35 | 100 | 17 | | 升/千克 | ABEF | Non alcoholic bulk beer containing endangered animal and plant ingredients |
| 2202.9100 19 | 其他散装无醇啤酒 | 35 | 100 | 17 | | 升/千克 | AB | Other Non alcoholic bulk beer |
| 2202.9100 91 | 含濒危动植物成份其他包装无醇啤酒 | 35 | 100 | 17 | | 升/千克 | ABEF | Non alcoholic beer containing endangered animal and plant ingredients, in other package |
| 2202.9100 99 | 其他包装无醇啤酒 | 35 | 100 | 17 | | 升/千克 | AB | Other non alcoholic bulk beverages containing endangered animal and plant ingredients, excluding the fruit and vebatable juice of heading No.2009 |
| 2202.9900暂 | --其他 | 20 | 100 | 17 | | 升/千克 | | --Ohter |
| 2202.9900暂 11 | 其他含濒危动植物成份散装无酒精饮料(不包括品目20.09的水果汁或蔬菜汁) | 20 | 100 | 17 | | 升/千克 | ABEF | Other non alcoholic bulk beverages , excluding the fruit and vebatable juice of heading No.2009 |
| 2202.9900暂 19 | 其他散装无酒精饮料(不包括品目2009的水果汁或蔬菜汁) | 20 | 100 | 17 | | 升/千克 | AB | Other non alcoholic bulk beverages, excluding the fruit and vebatable juice of heading No.2009 |
| 2202.9900暂 91 | 其他含濒危动植物成份其他包装无酒精饮料(不包括品目20.09的水果汁或蔬菜汁) | 20 | 100 | 17 | | 升/千克 | ABEF | Other non alcoholic beverages containing endangered animal and plant ingredients in other package, excluding the fruit and vebatable juice of heading No. 2009 |
| 2202.9900暂 99 | 其他包装无酒精饮料(不包括品目2009的水果汁或蔬菜汁) | 20 | 100 | 17 | | 升/千克 | AB | Other non alcoholic beverages in other package, excluding the fruit and vebatable juice of heading No. 2009 |
| **22.03** | **麦芽酿造的啤酒:** | | | | | | | **Beer made from malt:** |
| 2203.0000 | 麦芽酿造的啤酒 | 0 | T2 | 17 | 15 | 升/千克 | AB | Beer made from malt |
| **22.04** | **鲜葡萄酿造的酒,包括加酒精的;税目20.09以外的酿酒葡萄汁:** | | | | | | | **Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09:** |
| 2204.1000 | -汽酒 | 14 | 180 | 17 | 15 | 升/千克 | AB | -Sparkling wine |
| | -其他酒;加酒精抑制发酵的酿酒葡萄汁: | | | | | | | -Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: |
| 2204.2100 | --装入2升及以下容器的 | 14 | 180 | 17 | 15 | 升/千克 | AB | --In containers holding 2L or less |
| 2204.2200 | --装入2升以上但不超过10升容器的 | 20 | 180 | 17 | | 升/千克 | AB | --In containers holding more than 2L but not more than 10L |
| 2204.2900 | --其他 | 20 | 180 | 17 | 15 | 升/千克 | AB | --Other |
| 2204.3000 | -其他酿酒葡萄汁 | 30 | 90 | 17 | 15 | 升/千克 | AB | -Other grape must |
| **22.05** | **味美思酒及其他加植物或香料的用鲜葡萄酿造的酒:** | | | | | | | **Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:** |
| 2205.1000 | -装入2升及以下容器的 | 65 | 180 | 17 | 15 | 升/千克 | AB | -In containers holding 2L or less |
| 2205.9000 | -其他 | 65 | 180 | 17 | 15 | 升/千克 | AB | -Other |
| **22.06** | **其他发酵饮料(例如,苹果酒、梨酒、蜂蜜酒);其他税目未列名的发酵饮料的混合物及发酵饮料与无酒精饮料的混合物:** | | | | | | | **Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:** |
| 2206.0010 | ---黄酒 | 40 | 180 | 17 | 15 | 升/千克 | AB | ---Yellow rice wine |
| 2206.0090 | ---其他 | 40 | 180 | 17 | 15 | 升/千克 | AB | ---Other |
| **22.07** | **未改性乙醇,按容量计酒精浓度在80%及以上;任何浓度的改性乙醇及其他酒精:** | | | | | | | **Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:** |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2207.1000 | -未改性乙醇,按容量计酒精浓度在80%及以上 | 40 | 100 | 17 | 0 | 升/千克 | ABG | -Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher |
| 2207.2000暂 | -任何浓度的改性乙醇及其他酒精 | 5 | 80 | 17 | | 升/千克 | | -Ethyl alcohol and other spirits, denatured, of any strength |
| 2207.2000暂 10 | 任何浓度的改性乙醇 | 30 | 80 | 17 | | 升/千克 | ABG | Ethyl alcohol, denatured of any strength |
| 2207.2000暂 90 | 任何浓度的其他酒精 | 30 | 80 | 17 | | 升/千克 | ABG | Other spirits, of any strength |
| **22.08** | **未改性乙醇,按容量计酒精浓度在80%以下;蒸馏酒、利口酒及其他酒精饮料:** | | | | | | | **Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:** |
| 2208.2000 | -蒸馏葡萄酒制得的烈性酒 | 10 | 180 | 17 | 15 | 升/千克 | AB | -Spirits obtained by distilling grape wine or grape marc |
| 2208.2000 10 | 装入200升及以上容器的蒸馏葡萄酒制得的烈性酒 | 10 | 180 | 17 | 15 | 升/千克 | AB | In more than 200 litres and containers of alcohol distillation wine |
| 2208.2000 90 | 其他蒸馏葡萄酒制得的烈性酒 | 10 | 180 | 17 | 15 | 升/千克 | AB | Other wine of liquor distillation |
| 2208.3000 | -威士忌酒 | 10 | 180 | 17 | 15 | 升/千克 | AB | -Whiskies |
| 2208.4000 | -朗姆酒及蒸馏已发酵甘蔗产品制得的其他烈性酒 | 10 | 180 | 17 | 15 | 升/千克 | AB | -Rum and other spirit obtained by distilling fermented sugarcane products |
| 2208.5000 | -杜松子酒 | 10 | 180 | 17 | 15 | 升/千克 | AB | -Gin and geneva |
| 2208.6000 | -伏特加酒 | 10 | 180 | 17 | 15 | 升/千克 | AB | -Vodka |
| 2208.7000 | -利口酒及柯迪尔酒 | 10 | 180 | 17 | 15 | 升/千克 | AB | -Liqueurs and cordials |
| | -其他: | | | | | | | -Other: |
| 2208.9010 | ---龙舌兰酒 | 10 | 180 | 17 | 15 | 升/千克 | | ---Tequila, Mezcal |
| 2208.9010 10 | 濒危龙舌兰酒 | 10 | 180 | 17 | 0 | 升/千克 | ABFE | Endangered Tequila |
| 2208.9010 90 | 其他龙兰舌酒 | 10 | 180 | 17 | 15 | 升/千克 | AB | Other Tequila |
| 2208.9020 | ---白酒 | 10 | 180 | 17 | 15 | 升/千克 | AB | ---Chinese distilled spirits |
| 2208.9090 | ---其他 | 10 | 180 | 17 | | 升/千克 | | ---Other |
| 2208.9090 01 | 酒精浓度在80%以下的未改性乙醇 | 10 | 180 | 17 | 15 | 升/千克 | AB | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol |
| 2208.9090 21 | 含濒危野生动植物成分的薯类蒸馏酒 | 10 | 180 | 17 | | 升/千克 | ABEF | Potato spirits, endangered wild animals and plants |
| 2208.9090 29 | 其他薯类蒸馏酒 | 10 | 180 | 17 | 15 | 升/千克 | AB | Other spirits by distilling potatoes |
| 2208.9090 91 | 含濒危野生动植物成分的其他蒸馏酒及酒精饮料 | 10 | 180 | 17 | | 升/千克 | ABEF | Spirits and spirituous beverages, containins endangered wild animals and plants |
| 2208.9090 99 | 其他蒸馏酒及酒精饮料 | 10 | 180 | 17 | 15 | 升/千克 | AB | Other spirits and spirituous beverages |
| **22.09** | **醋及用醋酸制得的醋代用品:** | | | | | | | **Vinegar and substitutes for vinegar obtained from acetic acid:** |
| 2209.0000暂 | 醋及用醋酸制得的醋代用品 | 15 | 70 | 17 | 15 | 升/千克 | AB | Vinegar and substitutes for vinegar obtained from acetic acid |

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## 第二十三章
## 食品工业的残渣及废料；配制的动物饲料

## Chapter 23
## Residues and waste from the food industries; prepared animal fodder

**注释：**

税目 23.09 包括其他税目未列号的配制动物饲料，这些饲料是由动、植物原料加工而成的，并且已改变了原料的基本特性，但加工过程中的植物废料、植物残渣及副产品除外。

**子目注释：**

子目 2306.41 所称“低芥子酸油菜子”，是指第十二章子目注释一所定义的油菜子。

**Note:**

Heading No. 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

**Subheading Note:**

For the purposes of subheading No. 2306.41, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading Note 1 to Chapter 12.

| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **23.01** | **不适于供人食用的肉、杂碎、鱼、甲壳动物、软体动物或其他水生无脊椎动物的渣粉及团粒；油渣：** | | | | | | | **Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:** |
| | -肉、杂碎的渣粉及团粒；油渣： | | | | | | | -Flours, meals and pellets, of meat or meat offal; greaves: |
| | ---肉骨粉： | | | | | | | ---Flours and meals, of meat bones: |
| 2301.1011 | ----含牛羊成分的 | 2 | 11 | 13 | 15 | 千克 | AB | ----Of bovine and sheep |
| 2301.1019 | ----其他 | 2 | 11 | 13 | 15 | 千克 | AB | ----Other |
| 2301.1020 | ---油渣 | 5 | 50 | 13 | | 千克 | AB | ---Greaves |
| 2301.1090 | ---其他 | 5 | 30 | 13 | | 千克 | AB | ---Other |
| | -鱼、甲壳动物、软体动物或其他水生无脊椎动物的渣粉及团粒： | | | | | | | -Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates: |
| 2301.2010 | ---饲料用鱼粉 | 2 | 11 | 0 | | 千克 | AB | ---Flours and meals of fish, of a kind used in animal feeding |
| 2301.2090 | ---其他 | 5 | 30 | 0 | | 千克 | AB | ---Other |
| **23.02** | **谷物或豆类植物在筛、碾或其他加工过程中所产生的糠、麸及其他残渣，不论是否制成团粒：** | | | | | | | **Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:** |
| 2302.1000 | -玉米的 | 5 | 30 | 0 | | 千克 | AB | -Of maize (corn) |
| 2302.3000 | -小麦的 | 3 | 30 | 0 | | 千克 | AB | -Of wheat |
| 2302.4000 | -其他谷物的 | 5 | 30 | 0 | | 千克 | AB | -Of other cereals |
| 2302.5000 | -豆类植物的 | 5 | 30 | 13 | | 千克 | AB | -Of leguminous plants |
| **23.03** | **制造淀粉过程中的残渣及类似的残渣，甜菜渣、甘蔗渣及制糖过程中的其他残渣，酿造及蒸馏过程中的糟粕及残渣，不论是否制成团粒：** | | | | | | | **Residues of starch manufacture and similar residues, beet-pulp, bagasses and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:** |
| 2303.1000 | -制造淀粉过程中的残渣及类似的残渣 | 5 | 30 | 13 | 0 | 千克 | AB | -Residues of starch manufacture and similar residues |
| 2303.2000 | -甜菜渣、甘蔗渣及制糖过程中的其他残渣 | 5 | 30 | 13 | 5,0 | 千克 | AB | -Beet-pulp, bagasses and other waste of sugar manufacture |
| 2303.3000 | -酿造及蒸馏过程中的糟粕及残渣 | 5 | 30 | 13 | | 千克 | AB | -Brewing or distilling dregs and waste |
| 2303.3000 10 | 玉米酒糟 | 5 | 30 | 0 | | 千克 | AB7 | Distiller's grains with or without Solubles |
| 2303.3000 90 | 其他酿造及蒸馏过程中的糟粕及残渣 | 5 | 30 | 0 | | 千克 | AB | Other brewing or distilling dregs and waste |
| **23.04** | **提炼豆油所得的油渣饼及其他固体残渣，不论是否碾磨或制成团粒：** | | | | | | | **Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil:** |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2304.0010 | ---油渣饼 | 5 | 30 | 13 | 13 | 千克 | 7AB | ---Oil-cake |
| 2304.0090 | ---其他 | 5 | 30 | 13 | 13 | 千克 | 7AB | ---Other |
| **23.05** | **提炼花生油所得的油渣饼及其他固体残渣,不论是否碾磨或制成团粒:** | | | | | | | **Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil:** |
| 2305.0000 | 提炼花生油所得的油渣饼及其他固体残渣,不论是否碾磨或制成团粒 | 5 | 30 | 0 | | 千克 | AB | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil |
| **23.06** | **税目23.04或23.05以外的提炼植物油脂所得的油渣饼及其他固体残渣,不论是否碾磨或制成团粒:** | | | | | | | **Oil-Cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05:** |
| 2306.1000 | -棉子的 | 5 | 30 | 0 | 13 | 千克 | AB | -Of cotton seeds |
| 2306.2000 | -亚麻子的 | 5 | 30 | 0 | 13 | 千克 | AB | -Of linseed |
| 2306.3000 | -葵花子的 | 5 | 30 | 0 | 13 | 千克 | AB | -Of sunflower seeds |
| | -油菜子的: | | | | | | | -Of rape or colza seeds: |
| 2306.4100 | --低芥子酸的 | 5 | 30 | 0 | 13 | 千克 | AB | --Of low erucic acid rape or colza seeds |
| 2306.4900 | --其他 | 5 | 30 | 0 | 13 | 千克 | AB | --Other |
| 2306.5000 | -椰子或干椰肉的 | 5 | 30 | 13 | 13 | 千克 | AB | -Of coconut or copra |
| 2306.6000 | -油棕果或油棕仁的 | 5 | 30 | 13 | | 千克 | | -Of palm nuts or kernels |
| 2306.6000 10 | 濒危棕榈果或濒危棕榈仁油渣饼及固体残渣(税目23.04或23.05以外提炼植物油脂所得的) | 5 | 30 | 13 | | 千克 | ABEF | Endangered oil-cake and other solid residues of palm nuts or dernels (other than those of heading No. 23.04 or 23.05) |
| 2306.6000 90 | 其他棕榈果或其他棕榈仁油渣饼及固体残渣(税目23.04或23.05以外提炼植物油脂所得的) | 5 | 30 | 13 | 13 | 千克 | AB | Other oil-cake and other solid residues of palm nuts or dernels(other than those of heading No. 23.04 or 23.05) |
| 2306.9000 | -其他 | 5 | 30 | 13 | 0,13,15 | 千克 | AB | -Other |
| **23.07** | **葡萄酒渣;粗酒石:** | | | | | | | **Wine lees; argol:** |
| 2307.0000 | 葡萄酒渣;粗酒石 | 5 | 30 | 0 | | 千克 | AB | Wine lees; argol |
| **23.08** | **动物饲料用的其他税目未列名的植物原料、废料、残渣及副产品,不论是否制成团粒:** | | | | | | | **Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:** |
| 2308.0000 | 动物饲料用的其他税目未列名的植物原料、废料、残渣及副产品,不论是否制成团粒 | 5 | 35 | 13 | 0,15,5 | 千克 | AB | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included |
| **23.09** | **配制的动物饲料:** | | | | | | | **Preparations of a kind used in animal feeding:** |
| | -零售包装的狗食或猫食: | | | | | | | -Dog or cat food, put up for retail sale: |
| 2309.1010[暂] | ---罐头 | 4 | 90 | 13 | 13 | 千克 | AB | ---In airtight containers |
| 2309.1090[暂] | ---其他 | 4 | 90 | 13 | 13 | 千克 | AB | ---Other |
| | -其他: | | | | | | | -Other: |
| 2309.9010 | ---制成的饲料添加剂 | 5 | 14 | 17 | 13,15 | 千克 | AB | ---Preparations for use in making the complete feeds or supplementary feeds |
| 2309.9090[暂] | ---其他 | 4 | 14 | 13 | 0,13,15 | 千克 | AB | ---Other |

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# 第二十四章 烟草及烟草代用品的制品

# Chapter 24 Tobacco and manufactured tobacco substitutes

**注释：**

本章不包括药用卷烟(第三十章)。

**子目注释：**

子目2403.11所称“水烟料”,是指由烟草和甘油混合而成用水烟筒吸用的烟草,不论是否含有芳香油及提取物、糖蜜或糖,也不论是否用水果调味,但供在水烟筒中吸用的非烟草产品除外。

**Note:**

This Chapter does not cover medicinal cigarettes (Chapter 30).

**Subheading Note:**

**For the purposes of Subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this Subheading**

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **24.01** | **烟草;烟草废料:** | | | | | | | **Unmanufactured tobacco; tobacco refuse:** |
| | -未去梗的烟草: | | | | | | | -Tobacco, not stemmed/stripped: |
| 2401.1010 | ---烤烟 | 10 | 70 | 17 | 5,15 | 千克 | 7AB | ---Flue-cured |
| 2401.1090 | ---其他 | 10 | 70 | 17 | 5 | 千克 | 7AB | ---Other |
| | -部分或全部去梗的烟草: | | | | | | | -Tobacco, partly or wholly stemmed/stripped: |
| 2401.2010 | ---烤烟 | 10 | 70 | 17 | 5,15 | 千克 | 7AB | ---Flue-cured |
| 2401.2090 | ---其他 | 10 | 70 | 17 | 15 | 千克 | 7AB | ---Other |
| 2401.3000 | -烟草废料 | 10 | 70 | 17 | 15,5 | 千克 | AB7 | -Tobacco refuse |
| **24.02** | **烟草或烟草代用品制成的雪茄烟及卷烟:** | | | | | | | **Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:** |
| 2402.1000 | -烟草制的雪茄烟 | 25 | 180 | 17 | | 千克/千支 | 7AB | -Cigars, cheroots and cigarillos, containing tobacco |
| 2402.2000 | -烟草制的卷烟 | 25 | 180 | 17 | | 千克/千支 | 7AB | -Cigarettes containing tobacco |
| 2402.9000 | -其他 | 25 | 180 | 17 | | 千克/千支 | | -Other |
| 2402.9000 01 | 烟草代用品制的卷烟 | 25 | 180 | 17 | | 千克/千支 | 7AB | Cigarettes containing tobacco substitutes |
| 2402.9000 09 | 烟草代用品制的雪茄烟 | 25 | 180 | 17 | | 千克/千支 | 7AB | Cigars, cheroots and cigarillos, containing tobacco substitutes |
| **24.03** | **其他烟草及烟草代用品的制品;“均化”或“再造”烟草;烟草精汁:** | | | | | | | **Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences:** |
| | -供吸用的烟草,不论是否含有任何比例的烟草代用品: | | | | | | | -Smoking tobacco, whether or not containing tobacco substitutes in any proportion: |
| 2403.1100 | --本章子目注释所述的水烟料 | 57 | 180 | 17 | 15 | 千克 | 7AB | --Water pipe tobacco specified in Subheading Note to this Chapter |
| 2403.1900 | --其他 | 57 | 180 | 17 | 15 | 千克 | 7AB | --Other |
| | -其他: | | | | | | | -Other: |
| 2403.9100 | --“均化”或“再造”烟草 | | 180 | 17 | 15 | 千克 | | --“Homogenized” or “reconstituted” tobacco |
| 2403.9100[暂] 10 | 再造烟草 | 40 | 180 | 17 | 15 | 千克 | AB7 | Reconstituted tobacco |
| 2403.9100 90 | 均化烟草 | 57 | 180 | 17 | 15 | 千克 | AB7 | Homogenized tobacco |
| 2403.9900 | --其他 | 57 | 180 | 17 | 15 | 千克 | | --Other |
| 2403.9900 10 | 烟草精汁 | 57 | 180 | 17 | 15 | 千克 | 7AB | Tobacco extracts and essences |
| 2403.9900 90 | 其他烟草及烟草代用品的制品 | 57 | 180 | 17 | 15 | 千克 | AB | Other manufactured tobacco and manufactured tobacco substitutes |

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# 第五类
# 矿　产　品

# SECTION Ⅴ
# MINERAL PRODUCTS

## 第二十五章
## 盐;硫磺;泥土及石料;石膏料、石灰及水泥

## Chapter 25
## Salt; sulphur; earths and stone; plastering materials, lime and cement

**注释:**

一、除条文及注释四另有规定的以外,本章各税目只包括原产状态的矿产品,或只经过洗涤(包括用化学物质清除杂质而未改变产品结构的)、破碎、磨碎、研粉、淘洗、筛分以及用浮选、磁选和其他机械物理方法(不包括结晶法)精选过的货品,但不得经过焙烧、煅烧、混合或超过税目所列的加工范围。

本章产品可含有添加的抗尘剂,但所加剂料并不使原产品改变其一般用途而适合于某些特殊用途。

二、本章不包括:

(一)升华硫磺、沉淀硫磺及胶态硫磺(税目 28.02);

(二)土色料,按重量计三氧化二铁含量在 70%及以上(税目 28.21);

(三)第三十章的药品及其他产品;

(四)芳香料制品及化妆盥洗品(第三十三章);

(五)长方砌石、路缘石、扁平石(税目 68.01)、镶嵌石或类似石料(税目 68.02)及铺屋顶、饰墙面或防潮用的板石(税目 68.03);

(六)宝石或半宝石(税目 71.02 或 71.03);

(七)每颗重量不低于 2.5 克的氯化钠或氧化镁培养晶体(光学元件除外)(税目 38.24);氯化钠或氧化镁制的光学元件(税目 90.01);

(八)台球用粉块(税目 95.04);或

(九)书写或绘画用粉笔及裁缝划粉(税目 96.09)。

三、既可归入税目 25.17 又可归入本章其他税目的产品,应归入税目 25.17。

四、税目 25.30 主要包括:未膨胀的蛭石、珍珠岩及绿泥石;不论是否煅烧或混合的土色料;天然云母氧化铁;海泡石(不论是否磨光成块);琥珀;模制后未经进一步加工的片、条、杆或类似形状的粘聚海泡石及粘聚琥珀;黑玉;菱锶矿(不论是否煅烧),但不包括氧化锶;破碎陶器;砖或混凝土的碎块。

**Notes:**

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallization), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

   The products of this Chapter may contain an added antidusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover:

   (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);

   (b) Earth colours containing 70% or more by weight of combined iron evaluated as $Fe_2O_3$ (heading No. 28.21);

   (c) Medicaments or other products of Chapter 30;

   (d) Perfumery, cosmetic or toilet preparations (Chapter 33);

   (e) Setts, curbstones or flagstones (heading No. 68.01); mosaic cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading No. 68.03);

   (f) Precious or semi-precious stones (heading No. 71.02 or 71.03);

   (g) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading No. 38.24; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);

   (h) Billiard chalks (heading No. 95.04); or

   (i) Writing or drawing chalks or tailors' chalks (heading No. 96.09).

3. Any products classifiable in heading No. 25.17 and any other heading of this Chapter are to be classified in heading No. 25.17.

4. Heading No. 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **25.01** | **盐(包括精制盐及变性盐)及纯氯化钠,不论是否为水溶液,也不论是否添加抗结块剂或松散剂;海水:** | | | | | | | **Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or free-flowing agents; sea water:** |
| | ---盐: | | | | | | | ---Salt: |
| 2501.0011 | ----食用盐 | 0 | 0 | 13 | 13 | 千克 | AB | ----Edible salt |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2501.0019 | ----其他 | 0 | 0 | 17 | 13 | 千克 | AB | ----Other |
| 2501.0020 | ---纯氯化钠 | 3 | 35 | 17 | 13 | 千克 | | ---Pure sodium chloride |
| 2501.0030 | ---海水 | 0 | 0 | 17 | | 千克 | | ---Sea water |
| **25.02** | **未焙烧的黄铁矿：** | | | | | | | **Unroasted iron pyrites:** |
| 2502.0000暂 | 未焙烧的黄铁矿 | 2 | 20 | 17 | | 千克 | | Unroasted iron pyrite |
| **25.03** | **各种硫磺，但升华硫磺、沉淀硫磺及胶态硫磺除外：** | | | | | | | **Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:** |
| 2503.0000暂 | 各种硫磺，但升华硫磺、沉淀硫磺及胶态硫磺除外 | 1 | 17 | 17 | | 千克 | AB | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur |
| **25.04** | **天然石墨：** | | | | | | | **Natural graphite:** |
| | -粉末或粉片： | | | | | | | -In powder or in flakes: |
| 2504.1010暂 | ---鳞片 | 1 | 30 | 17 | | 千克 | | ---In flakes |
| | ---其他： | | | | | | | ---Other: |
| 2504.1091 | ----球化石墨 | 3 | 30 | 17 | 13 | 千克 | | ----Spheroidized graphite |
| 2504.1099 | ----其他 | 3 | 30 | 17 | | 千克 | | ----Other |
| 2504.9000 | -其他 | 3 | 30 | 17 | | 千克 | | -Other |
| **25.05** | **各种天然砂，不论是否着色，但第二十六章的含金属矿砂除外：** | | | | | | | **Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:** |
| 2505.1000暂 | -硅砂及石英砂 | 1 | 40 | 17 | | 千克 | 48xy | -Silica sands and quartz sands |
| 2505.9000暂 | -其他 | 1 | 40 | 17 | | 千克 | | -Other |
| 2505.9000暂 10 | 标准砂(不论是否着色，第二十六章的金属矿砂除外) | 1 | 40 | 17 | | 千克 | 4xy | Standard sands(whether or not coloured, other than metal-bearing sands of Chapter 26) |
| 2505.9000暂 90 | 其他天然砂(不论是否着色，第二十六章的金属矿砂除外) | 1 | 40 | 17 | | 千克 | 48xy | Other natural sands of all kinds(whether or not coloured, other than metal-bearing sands of Chapter 26) |
| **25.06** | **石英(天然砂除外)；石英岩，不论是否粗加修整或仅用锯或其他方法切割成矩形(包括正方形)的板、块：** | | | | | | | **Quartz (other than natural sands); quartzite, whether or not roughly trimed or merely cut, by sawing or otherwise, intoblocks or slabs of a rectangular (including square) shape:** |
| 2506.1000暂 | -石英 | 1 | 40 | 17 | | 千克 | | -Quartz |
| 2506.2000暂 | -石英岩 | 1 | 40 | 17 | | 千克 | | -Quartzite |
| **25.07** | **高岭土及类似土，不论是否煅烧：** | | | | | | | **Kaolin and other kaolinic clays, whether or not calcined:** |
| | 高岭土及类似土，不论是否煅烧： | | | | | | | Kaolin and other kaolinic clays, whether or not calcined: |
| 2507.0010暂 | ---高岭土 | 1 | 50 | 17 | | 千克 | | ---Kaolin |
| 2507.0090暂 | ---其他 | 1 | 50 | 17 | | 千克 | | ---Other |
| **25.08** | **其他黏土(不包括税目68.06的膨胀黏土)、红柱石、蓝晶石及硅线石，不论是否煅烧；富铝红柱石；火泥及第纳斯土：** | | | | | | | **Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:** |
| 2508.1000 | -膨润土 | 3 | 50 | 17 | | 千克 | | -Bentonite |
| 2508.3000暂 | -耐火黏土 | 1 | 20 | 17 | | 千克 | 4xy | -Fire-clay |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2508.4000 | -其他黏土 | 3 | 50 | 17 | | 千克 | | -Other clays |
| 2508.5000 | -红柱石、蓝晶石及硅线石 | 3 | 40 | 17 | | 千克 | | -Andalusite, kyanite and sillimanite |
| 2508.6000 | -富铝红柱石 | 3 | 40 | 17 | | 千克 | | -Mullite |
| 2508.7000 | -火泥及第纳斯土 | 3 | 20 | 17 | | 千克 | | -Chamotte or dinas earths |
| **25.09** | **白垩：** | | | | | | | **Chalk：** |
| 2509.0000 | 白垩 | 3 | 45 | 17 | | 千克 | | Chalk |
| **25.10** | **天然磷酸钙、天然磷酸铝钙及磷酸盐白垩：** | | | | | | | **Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk：** |
| | -未碾磨： | | | | | | | -Unground： |
| 2510.1010[暂] | ---磷灰石 | 0 | 11 | 17 | | 千克 | 4xy | ---Apatite |
| 2510.1090 | ---其他 | 3 | 20 | 17 | | 千克 | 4xy | ---Other |
| | -已碾磨： | | | | | | | -Ground： |
| 2510.2010[暂] | ---磷灰石 | 0 | 11 | 17 | | 千克 | 4xy | ---Apatite |
| 2510.2090 | ---其他 | 3 | 20 | 17 | | 千克 | 4xy | ---Other |
| **25.11** | **天然硫酸钡(重晶石)；天然碳酸钡(毒重石)，不论是否煅烧，但税目28.16的氧化钡除外：** | | | | | | | **Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16：** |
| 2511.1000 | -天然硫酸钡(重晶石) | 3 | 45 | 17 | | 千克 | | -Natural barium sulphate (barytes) |
| 2511.2000 | -天然碳酸钡(毒重石) | 3 | 45 | 17 | | 千克 | | -Natural barium carbonate (witherite) |
| **25.12** | **硅质化石粗粉(例如各种硅藻土)及类似的硅质土，不论是否煅烧，其表观比重不超过1：** | | | | | | | **Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less：** |
| 2512.0010 | ---硅藻土 | 3 | 40 | 17 | | 千克 | AB | ---Kieselguhr |
| 2512.0090 | ---其他 | 3 | 40 | 17 | | 千克 | | ---Other |
| **25.13** | **浮石；刚玉岩；天然刚玉砂；天然石榴石及其他天然磨料，不论是否热处理：** | | | | | | | **Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated：** |
| 2513.1000 | -浮石 | 3 | 35 | 17 | | 千克 | | -Pumice stone |
| 2513.2000 | -刚玉岩、天然刚玉砂、天然石榴石及其他天然磨料 | 3 | 17 | 17 | | 千克 | | -Emery, natural corundum, narural garnet and other natural abrasives |
| **25.14** | **板岩，不论是否粗加修整或仅用锯或其他方法切割成矩形(包括正方形)的板、块：** | | | | | | | **Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape：** |
| 2514.0000 | 板岩，不论是否粗加修整或仅用锯或其他方法切割成矩形(包括正方形)的板、块 | 3 | 50 | 17 | | 千克 | | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape |
| **25.15** | **大理石、石灰华及其他石灰质碑用或建筑用石，表观比重为2.5及以上，蜡石，不论是否粗加修整或仅用锯或其他方法切割成矩形(包括正方形)的板、块：** | | | | | | | **Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape：** |
| | -大理石及石灰华： | | | | | | | -Marble and travertine： |
| 2515.1100[暂] | --原状或粗加修整 | 0 | 80 | 17 | | 千克 | | --Crude or roughly trimmed<br>Marble crude or roughly trimmed |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2515.1200暂 | --用锯或其他方法切割成矩形,包括正方形 | 0 | 80 | 17 | | 千克 | | --Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape |
| 2515.2000暂 | -其他石灰质碑用或建筑用石,蜡石 | 0 | 50 | 17 | | 千克 | | -Ecaussine and other calcareous monumental or building stone; alabaster |
| **25.16** | **花岗石、斑岩、玄武岩、砂岩以及其他碑用或建筑用石,不论是否粗加修整或仅用锯或其他方法切割成矩形(包括正方形)的板、块:** | | | | | | | **Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not building stone whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:** |
| | -花岗岩: | | | | | | | -Granite: |
| 2516.1100暂 | --原状或粗加修整 | 0 | 50 | 17 | | 千克 | A | --Crude or roughly trimmed |
| 2516.1200暂 | --仅用锯或其他方法切割成矩形,包括正方形 | 0 | 50 | 17 | | 千克 | A | --Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape |
| 2516.2000暂 | -砂岩 | 0 | 50 | 17 | | 千克 | | -Sandstone |
| 2516.2000暂 01 | 原状或粗加修整砂岩 | 0 | 50 | 17 | | 千克 | A | Crude or roughly trimmed sandstone |
| 2516.2000暂 90 | 矩形(包括正方形)砂岩(用锯或其他方法切割成矩形的板、块) | 0 | 50 | 17 | | 千克 | | Rectangular (including square) sandstone (cut, by sawing or otherwise, into blocks or slabs of a rectangular) |
| 2516.9000暂 | -其他碑用或建筑用石 | 0 | 50 | 17 | | 千克 | | -Other monumental or building stone |
| **25.17** | **通常作混凝土粒料、铺路、铁道路基或其他路基用的卵石、砾石及碎石,圆石子及燧石,不论是否热处理;矿渣、浮渣及类似的工业残渣,不论是否混有本税目第一部分所列的材料;沥青碎石;税目25.15、25.16所列各种石料的碎粒、碎屑及粉末,不论是否热处理:** | | | | | | | **Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated:** |
| 2517.1000 | -通常作混凝土粒料、铺路、铁道路基或其他路基用的卵石、砾石及碎石,圆石子及燧石,不论是否热处理 | 4 | 50 | 17 | | 千克 | | -Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated |
| 2517.2000 | -矿渣、浮渣及类似的工业残渣,不论是否混有子目号2517.10所列的材料 | 3 | 50 | 17 | | 千克 | 9 | -Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10 |
| 2517.3000 | -沥青碎石 | 3 | 50 | 17 | | 千克 | 9 | -Tarred macadam |
| | -税目25.15及25.16所列各种石料的碎粒、碎屑及粉末,不论是否热处理: | | | | | | | -Granules, chippings and powder, stones of heading No. 25.15 or 25.16, whether or not heat-treated: |
| 2517.4100 | --大理石的 | 3 | 50 | 17 | | 千克 | | --Of marble |
| 2517.4900 | --其他 | 3 | 50 | 17 | | 千克 | | --Other |
| **25.18** | **白云石,不论是否煅烧或烧结、粗加修整或仅用锯或其他方法切割成矩形(包括正方形)的板、块;夯混白云石:** | | | | | | | **Dolomite, whether or not calcined, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix:** |
| 2518.1000暂 | -未煅烧或烧结的白云石 | 0 | 40 | 17 | | 千克 | | -Dolomite, not calcined or sintered |
| 2518.2000暂 | -已煅烧或烧结的白云石 | 0 | 40 | 17 | | 千克 | | -Calcined or sintered dolomite |
| 2518.3000暂 | -夯混白云石 | 0 | 40 | 17 | | 千克 | | -Dolomite ramming mix |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **25.19** | **天然碳酸镁(菱镁矿);熔凝镁氧矿;烧结镁氧矿,不论烧结前是否加入少量其他氧化物;其他氧化镁,不论是否纯净:** | | | | | | | **Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure:** |
| 2519.1000暂 | -天然碳酸镁(菱镁矿) | 1 | 40 | 17 | | 千克 | y4x | -Natural magnesium carbonate (magnesite) |
| | -其他: | | | | | | | -Other: |
| 2519.9010暂 | ---熔凝镁氧矿 | 1 | 40 | 17 | | 千克 | y4x | ---Fused magnesia |
| 2519.9020暂 | ---烧结镁氧矿(重烧镁) | 1 | 40 | 17 | | 千克 | y4x | ---Dead-burned (sintered) magnesia |
| 2519.9030暂 | ---碱烧镁(轻烧镁) | 1 | 40 | 17 | | 千克 | y4x | ---Light-burned magnesia |
| | ---其他: | | | | | | | ---Other: |
| 2519.9091 | ----化学纯氧化镁 | 3 | 35 | 17 | | 千克 | AB | ----Magnesium oxide, chemically pure |
| 2519.9099 | ----其他 | | 40 | 17 | | 千克 | | ----Other |
| 2519.9099暂 10 | 其他氧化镁含量在70%及以上的矿产品 | 1 | 40 | 17 | | 千克 | 4xy | Other mineral products containing ≥70% by weight of magnesium oxide |
| 2519.9099 90 | 其他氧化镁 | 3 | 40 | 17 | | 千克 | | Other magnesium oxide |
| **25.20** | **生石膏;硬石膏;熟石膏(由煅烧的生石膏或硫酸钙构成),不论是否着色,也不论是否带有少量促凝剂或缓凝剂:** | | | | | | | **Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:** |
| 2520.1000 | -生石膏;硬石膏 | 5 | 80 | 17 | | 千克 | | -Gypsum; anhydrite |
| | -熟石膏: | | | | | | | -Plasters: |
| 2520.2010 | ---牙科用 | 5 | 40 | 17 | | 千克 | | ---For dental use |
| 2520.2090 | ---其他 | 5 | 80 | 17 | | 千克 | | ---Other |
| **25.21** | **石灰石助熔剂;通常用于制造石灰或水泥的石灰石及其他钙质石:** | | | | | | | **Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement:** |
| 2521.0000 | 石灰石助熔剂;通常用于制造石灰或水泥的石灰石及其他钙质石 | 5 | 50 | 17 | | 千克 | | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement |
| **25.22** | **生石灰、熟石灰及水硬石灰,但税目28.25的氧化钙及氢氧化钙除外:** | | | | | | | **Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25:** |
| 2522.1000 | -生石灰 | 5 | 80 | 17 | | 千克 | | -Quicklime |
| 2522.2000 | -熟石灰 | 5 | 80 | 17 | | 千克 | | -Slaked lime |
| 2522.3000 | -水硬石灰 | 5 | 80 | 17 | | 千克 | | -Hydraulic lime |
| **25.23** | **硅酸盐水泥、矾土水泥、矿渣水泥、富硫酸盐水泥及类似的水凝水泥,不论是否着色,包括水泥熟料:** | | | | | | | **Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:** |
| 2523.1000 | -水泥熟料 | 8 | 30 | 17 | | 千克 | | -Cement clinkers |
| | -硅酸盐水泥: | | | | | | | -Portland cement: |
| 2523.2100 | --白水泥,不论是否人工着色 | 6 | 30 | 17 | | 千克 | | --White cement, whether or not artificially coloured |
| 2523.2900 | --其他 | 8 | 30 | 17 | | 千克 | A | --Other |
| 2523.3000 | -矾土水泥 | 6 | 30 | 17 | | 千克 | | -Aluminous cement |
| 2523.9000 | -其他水凝水泥 | 8 | 30 | 17 | | 千克 | A | -Other hydraulic cements |
| **25.24** | **石棉:** | | | | | | | **Asbestos:** |
| 2524.1000 | -青石棉 | 5 | 30 | 17 | | 千克 | 89 | -Grocidlite |
| | -其他: | | | | | | | -Other: |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2524.9010 | ---长纤维石棉 | 5 | 30 | 17 | | 千克 | | ---Of long staple |
| 2524.9010 10 | 长纤维阳起石石棉(包括长纤维铁石棉、透闪石石棉及直闪石石棉) | 5 | 30 | 17 | | 千克 | 89 | Actinolite asbestas of long fibre (including amosite asbestos、tremolite asbestos or anthopylite asbestos) |
| 2524.9010 90 | 其他长纤维石棉 | 5 | 30 | 17 | | 千克 | | Other asbestos of long fibre |
| 2524.9090 | ---其他 | 5 | 35 | 17 | | 千克 | | ---Other |
| 2524.9090 10 | 其他阳起石石棉(包括其他铁石棉、透闪石石棉及直闪石石棉) | 5 | 35 | 17 | | 千克 | 89 | Other actinolite asbestas (including other amosa asbestos、tremolite asbestos or anthopylite asbestos) |
| 2524.9090 90 | 其他石棉 | 5 | 35 | 17 | | 千克 | | Other asbestos |
| **25.25** | **云母,包括云母片;云母废料:** | | | | | | | **Mica, including splittings; mica waste:** |
| 2525.1000[暂] | -原状云母及劈开的云母片 | 1 | 30 | 17 | | 千克 | | -Crude mica and mica rifted into sheets or splittings |
| 2525.2000 | -云母粉 | 5 | 30 | 17 | | 千克 | | -Mica powder |
| 2525.3000 | -云母废料 | 5 | 30 | 17 | | 千克 | AP | -Mica waste |
| **25.26** | **天然冻石,不论是否粗加修整或仅用锯或其他方法切割成矩形(包括正方形)的板、块;滑石:** | | | | | | | **Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape; talc:** |
| | -未破碎及未研粉: | | | | | | | -Not crushed, not powdered: |
| 2526.1010 | ---冻石 | 3 | 50 | 17 | | 千克 | | ---Natural steatite |
| 2526.1020[暂] | ---滑石 | 1 | 50 | 17 | | 千克 | y4x | ---Talc |
| | -已破碎或已研粉: | | | | | | | -Crushed or powdered: |
| 2526.2010 | ---冻石 | 3 | 50 | 17 | | 千克 | | ---Natural steatite |
| 2526.2020[暂] | ---滑石 | 1 | 50 | 17 | | 千克 | | ---Talc |
| 2526.2020[暂] 01 | 滑石粉(体积百分比90%及以上的产品颗粒度小于等于18微米的) | 1 | 50 | 17 | | 千克 | 4ABxy | Talc Powder(volume percent ≥90% ,granularity≤18 micron) |
| 2526.2020[暂] 90 | 已破碎或已研粉的其他天然滑石 | 1 | 50 | 17 | | 千克 | 4xy | Other natural talc,crushed or powdered |
| **25.28** | **天然硼酸盐及其精矿(不论是否煅烧),但不包括从天然盐水析离的硼酸盐;天然粗硼酸,含硼酸干重不超过85%:** | | | | | | | **Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of $H_3BO_3$ calulated on the dry weight:** |
| 2528.0010[暂] | -天然硼砂及其精矿(不论是否煅烧) | 0 | 30 | 17 | | 千克 | A | -Natural borates and concentrates thereof (whether or not calcined) |
| 2528.0090[暂] | -其他 | 0 | 30 | 17 | | 千克 | | -Other |
| **25.29** | **长石;白榴石;霞石及霞石正长岩;萤石(氟石):** | | | | | | | **Feldspar; leucite; nepheline and nepheline syenite; fluorspar:** |
| 2529.1000[暂] | -长石 | 1 | 50 | 17 | | 千克 | | -Feldspar |
| | -萤石: | | | | | | | -Fluorspar: |
| 2529.2100 | --按重量计氟化钙含量在97%及以下 | 3 | 50 | 17 | | 千克 | 4xy | --Containing by weight 97% or less of calcium fluoride |
| 2529.2200 | --按重量计氟化钙含量在97%以上 | 3 | 50 | 17 | | 千克 | 4xy | --Containing by weight more than 97% of calcium fluoride |
| 2529.3000 | -白榴石;霞石及霞石正长岩 | 5 | 50 | 17 | | 千克 | | -Leucite; nepheline and nepheline syenite |
| **25.30** | **其他税目未列名的矿产品:** | | | | | | | **Mineral substances not elsewhere specified or included:** |
| | -未膨胀的蛭石、珍珠岩及绿泥石: | | | | | | | -Vermiculite, perlite and chlorites, unexpanded: |
| 2530.1010 | ---绿泥石 | 5 | 30 | 17 | | 千克 | | ---Chlorites |
| 2530.1020 | ---未膨胀的蛭石和珍珠岩 | 5 | 30 | 17 | | 千克 | | ---Vermiculite,perlite unexpanded |
| 2530.2000 | -硫镁矾矿及泻盐矿(天然硫酸镁) | 3 | 30 | 17 | | 千克 | | -Kieserite, epsomite (natural magnesium sulphates) |
| | -其他: | | | | | | | -Other: |
| 2530.9010 | ---矿物性药材 | 3 | 30 | 17 | | 千克 | | ---Mineral medicinal substances |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2530.9020 | ---稀土金属矿 | 0 | 0 | 17 | | 千克 | 4Bxy | ---Ores of rare earth metals |
| | ---其他： | | | | | | | ---Other： |
| 2530.9091 | ----硅灰石 | 3 | 50 | 17 | | 千克 | | ----Wollastonite |
| 2530.9099 | ----其他 | | 50 | 17 | | 千克 | | ----Other |
| 2530.9099[暂] 01 | 天青石 | 1 | 50 | 17 | | 千克 | | Celestite |
| 2530.9099[暂] 02 | 锂辉石矿 | 0 | 50 | 17 | | 千克 | | Spodumene |
| 2530.9099[暂] 10 | 废镁砖 | 1 | 50 | 17 | | 千克 | 49xy | Bricks of magnesia waste |
| 2530.9099 20 | 叶蜡石 | 3 | 50 | 17 | | 千克 | | Pyrophyllite |
| 2530.9099[暂] 30 | 未煅烧的水镁石 | 1 | 50 | 17 | | 千克 | 4xy | Brucite |
| 2530.9099 92 | 其他品目未列名氧化镁含量在70%及以上的矿产品 | 3 | 50 | 17 | | 千克 | | Mianeral products with 70% or more of magnesia which are not listed in other items |
| 2530.9099 99 | 其他矿产品 | 3 | 50 | 17 | | 千克 | | Other mineral products |

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## 第二十六章
## 矿砂、矿渣及矿灰

**注释：**

一、本章不包括：

（一）铺路用的矿渣及类似的工业废渣（税目25.17）；

（二）天然碳酸镁（菱镁矿），不论是否煅烧（税目25.19）；

（三）主要含有石油的石油储罐的淤渣（品目27.10）

（四）第三十一章的碱性熔渣；

（五）矿物棉（税目68.06）；

（六）贵金属或包贵金属的废碎料；主要用于回收贵金属的含贵金属或贵金属化合物的其他废碎料（税目71.12）；

（七）通过熔炼所产生的铜锍、镍锍或钴锍（第十五类）。

二、税目26.01至26.17所称“矿砂”，是指冶金工业中提炼汞，税目28.44的金属以及第十四类、第十五类金属的矿物，即使这些矿物不用于冶金工业，也包括在内。但税目26.01至26.17不包括不是以冶金工业正常加工方法处理的各种矿物。

三、税目26.20只适用于：

（一）在工业上提炼金属或作为生产金属化合物基本原料的矿渣、矿灰及残渣，但焚化城市垃圾所产生的灰、渣除外（税目26.21）；

（二）含有砷的矿渣、矿灰及残渣，不论其是否含有金属，用于提取、生产砷、金属及其化合物。

**子目注释：**

一、子目2620.21所称“含铅汽油的淤渣及含铅抗震化合物的淤渣”，是指含铅汽油及含铅抗震化合物（例如，四乙基铅）储罐的淤渣，主要含有铅、铅化合物以及铁的氧化物。

二、含有砷、汞、铊及其混合物的矿渣，矿灰及残渣，用于提取或生产砷、汞、铊及其化合物，归入子目2620.60。

## Chapter 26
## Ores, slag and ash

**Notes:**

1. This Chapter does not cover:

(a) Slag or similar industrial waste prepared as macadam (heading No. 25.17);

(b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);

(c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading No. 27.10);

(d) Basic slag of Chapter 31;

(e) Slag wool, rock wool or similar mineral wools (heading No. 68.06);

(f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading No. 71.12);

(g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings No. 26.01 to 26.17, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings No. 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading No. 26.20 applies only to:

(a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading No. 26.21);

(b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or matals or for the manufacture of their chemical compounds.

**Subheading Notes:**

1. For the purposes of subheading No. 2620.21, “leaded gasoline sludges and leaded anti-knock compound sludges” mean slud-ges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2. Slag ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading No. 2620.60.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **26.01** | **铁矿砂及其精矿，包括焙烧黄铁矿：** | | | | | | | **Iron ores and concentrates, including roasted iron pyrites:** |
| | -铁矿砂及其精矿，但焙烧黄铁矿除外： | | | | | | | -Iron ores and concentrates, other than roasted iron pyrites: |
| | --未烧结： | | | | | | | --Non-agglomerated: |
| 2601.1110 | ---平均粒度小于0.8毫米的 | 0 | 0 | 17 | | 千克 | 7A | ---The average grain size less than 0.8mm |
| 2601.1120 | ---平均粒度不小于0.8毫米，但不大于6.3毫米的 | 0 | 0 | 17 | | 千克 | 7A | ---The average grain size not less than 0.8mm, but not more than 6.3 mm |
| 2601.1190 | ---其他 | 0 | 0 | 17 | | 千克 | 7A | ---Other |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2601.1200 | --已烧结 | 0 | 0 | 17 | | 千克 | 7A | --Agglomerated |
| 2601.2000 | -焙烧黄铁矿 | 0 | 0 | 17 | | 千克 | 7A | -Roasted iron pyrites |
| **26.02** | **锰矿砂及其精矿,包括以干重计含锰量在20%及以上的锰铁矿及其精矿:** | | | | | | | **Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight:** |
| 2602.0000 | 锰矿砂及其精矿,包括以干重计含锰量在20%及以上的锰铁矿及其精矿 | 0 | 0 | 17 | | 千克 | A | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight |
| **26.03** | **铜矿砂及其精矿:** | | | | | | | **Copper ores and concentrates:** |
| 2603.0000 | 铜矿砂及其精矿 | 0 | 0 | | | 千克 | | Copper ores and concentrates |
| 2603.0000 10 | 铜矿砂及其精矿(黄金价值部分) | 0 | 0 | 0 | | 千克 | 7A | Copper ores and concentrates (part of gold value) |
| 2603.0000 90 | 铜矿砂及其精矿(非黄金价值部分) | 0 | 0 | 17 | | 千克 | 7A | Copper ores and concentrates (part of non-gold value) |
| **26.04** | **镍矿砂及其精矿:** | | | | | | | **Nickel ores and concentrates:** |
| 2604.0000 | 镍矿砂及其精矿 | 0 | 0 | | | 千克 | | Nickel ores and concentrates |
| 2604.0000 01 | 镍矿砂及其精矿(黄金价值部分) | 0 | 0 | 0 | | 千克 | | Niclcel ores and concentrates(Part gold value part) |
| 2604.0000 90 | 镍矿砂及其精矿(非黄金价值部分) | 0 | 0 | 17 | | 千克 | | Nickel ores and concen trates(Part of non-gold Value) |
| **26.05** | **钴矿砂及其精矿:** | | | | | | | **Cobalt ores and concentrates:** |
| 2605.0000 | 钴矿砂及其精矿 | 0 | 0 | | | 千克 | | Cobalt ores and concentrates |
| 2605.0000 01 | 钴矿砂及其精矿(黄金价值部分) | 0 | 0 | 0 | | 千克 | | Cobalt ores and concentrates(Part gold value part) |
| 2605.0000 90 | 钴矿砂及其精矿(非黄金价值部分) | 0 | 0 | 17 | | 千克 | | Cobalt ores and concen trates(Part of non-gold value) |
| **26.06** | **铝矿砂及其精矿:** | | | | | | | **Aluminium ores and concentrate:** |
| 2606.0000 | 铝矿砂及其精矿 | 0 | 0 | 17 | | 千克 | 47xy | Aluminium ores and concentrate |
| **26.07** | **铅矿砂及其精矿:** | | | | | | | **Lead ores and concentrates:** |
| 2607.0000 | 铅矿砂及其精矿 | 0 | 0 | | | 千克 | | Lead ores and concentrates |
| 2607.0000 01 | 铅矿砂及其精矿(黄金价值部分) | 0 | 0 | 0 | | 千克 | A | Lead ores and concentrates(Gold value part) |
| 2607.0000 90 | 铅矿砂及其精矿(非黄金价值部分) | 0 | 0 | 17 | | 千克 | A | Lead ores and con centrates(Non-gold value part) |
| **26.08** | **锌矿砂及其精矿:** | | | | | | | **Zinc ores and concentrates:** |
| 2608.0000 | 锌矿砂及其精矿 | 0 | 0 | 17 | | 千克 | | Zinc ores and concentrates |
| 2608.0000 01 | 灰色饲料氧化锌(氧化锌 ZnO 含量大于80%) | 0 | 0 | 17 | | 千克 | A | Grey feed grade zinc oxide (containing > 80% by weight of ZnO) |
| 2608.0000 90 | 其他锌矿砂及其精矿 | 0 | 0 | 17 | | 千克 | A | Other zinc ores and concentrates |
| **26.09** | **锡矿砂及其精矿:** | | | | | | | **Tin ores and concentrates:** |
| 2609.0000 | 锡矿砂及其精矿 | 0 | 0 | 17 | | 千克 | 4xy | Tin ores and concentrates |
| **26.10** | **铬矿砂及其精矿:** | | | | | | | **Chromium ores and concentrates:** |
| 2610.0000 | 铬矿砂及其精矿 | 0 | 0 | 17 | | 千克 | A | Chromium ores and concentrates |
| **26.11** | **钨矿砂及其精矿:** | | | | | | | **Tungsten ores and concentrates:** |
| 2611.0000 | 钨矿砂及其精矿 | 0 | 0 | 17 | | 千克 | 4xy | Tungsten ores and concentrates |
| **26.12** | **铀或钍矿砂及其精矿:** | | | | | | | **Uranium or thorium ores and concentrates:** |
| 2612.1000 | -铀矿砂及其精矿 | 0 | 0 | 17 | | 千克 | | -Uranium ores and concentrates |
| 2612.2000 | -钍矿砂及其精矿 | 0 | 0 | 17 | | 千克 | 4xy | -Thorium ores and concentrates |
| **26.13** | **钼矿砂及其精矿:** | | | | | | | **Molybdenum ores and concentrates:** |
| 2613.1000 | -已焙烧 | 0 | 0 | 17 | | 千克 | 4xy | -Roasted |
| 2613.9000 | -其他 | 0 | 0 | 17 | | 千克 | 4xy | -Other |
| **26.14** | **钛矿砂及其精矿:** | | | | | | | **Titanium ores and concentrates:** |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2614.0000 | 钛矿砂及其精矿 | 0 | 0 | 17 | | 千克 | | Titanium ores and concentrates |
| **26.15** | **铌、钽、钒或锆矿砂及其精矿：** | | | | | | | **Niobium, tantalum, vanadium or zirconium ores and concentrates:** |
| 2615.1000 | -锆矿砂及其精矿 | 0 | 0 | 17 | | 千克 | | -Zirconium ores and concentrates |
| | -其他： | | | | | | | -Other: |
| 2615.9010 | ---水合钽铌原料(钽铌矿富集物) | 0 | 0 | 17 | | 千克 | | ---Hydrated Tantalum-Niobium materials or enriched materials from Tantalum/Niobium ores |
| 2615.9090 | ---其他 | 0 | 0 | 17 | | 千克 | | ---Other |
| 2615.9090 10 | 铌,钽精矿及其矿砂 | 0 | 0 | 17 | | 千克 | | Tantalum and niobium concentrates and ores thereof |
| 2615.9090 90 | 钒矿砂;钒精矿 | 0 | 0 | 17 | | 千克 | | Vanadium ores and concentrates |
| **26.16** | **贵金属矿砂及其精矿：** | | | | | | | **Precious metal ores and concentrates:** |
| 2616.1000 | -银矿砂及其精矿 | 0 | 0 | 17 | | 千克 | | -Silver ores and concentrates |
| 2616.9000 | -其他 | 0 | 0 | | | 千克 | | -Other |
| 2616.9000 01 | 黄金矿砂 | 0 | 0 | 0 | | 千克 | | Gold ores and concentrates |
| 2616.9000 09 | 其他贵金属矿砂及其精矿 | 0 | 0 | 17 | | 千克 | | Other precious metal ores and concentrates |
| **26.17** | **其他矿砂及其精矿：** | | | | | | | **Other ores and concentrates:** |
| | -锑矿砂及其精矿： | | | | | | | -Antimony ores and concentrates: |
| 2617.1010 | ---生锑(锑精矿,选矿产品) | 0 | 0 | 17 | | 千克 | 4xy | ---Crude antimony(Antimony concentrates which are mineral products) |
| 2617.1090 | ---其他 | 0 | 0 | | | 千克 | | ---Other |
| 2617.1090 01 | 其他锑矿砂及其精矿(黄金价值部分) | 0 | 0 | 0 | | 千克 | 4xy | Other antimony ores and concentrates(parts of gold value) |
| 2617.1090 90 | 其他锑矿砂及其精矿(非黄金价值部分) | 0 | 0 | 17 | | 千克 | 4xy | Other antimony ores and concentrates(parts of non-gold value) |
| | -其他： | | | | | | | -Other: |
| 2617.9010 | ---朱砂(辰砂) | 3 | 14 | 17 | | 千克 | X | ---Cinnabar |
| 2617.9090 | ---其他 | 0 | 0 | 17 | | 千克 | | ---Other |
| **26.18** | **冶炼钢铁所产生的粒状熔渣(熔渣砂)：** | | | | | | | **Granulated slag (slag sand) from the manufacture of iron or steel:** |
| 2618.0010 | ---主要含锰 | | 35 | 17 | | 千克 | | ---Containing mainly Manganese |
| 2618.0010[暂] 01 | 冶炼钢铁产生的锰渣,含锰量大于25%(包括熔渣砂) | 1 | 35 | 17 | | 千克 | AP | Manganese slag from the manufacture of iron or steel, more than 25% of manganese(including slag sand) |
| 2618.0010 90 | 其他主要含锰的冶炼钢铁产生的粒状熔渣(包括熔渣砂) | 4 | 35 | 17 | | 千克 | 9A | Other granulated slag(slag sand) from the manufacture of iron or steel, containing mainly Manganese |
| 2618.0090 | ---其他 | 4 | 35 | 17 | | 千克 | 9A | ---Other |
| **26.19** | **冶炼钢铁所产生的熔渣、浮渣(粒状熔渣除外)、氧化皮及其他废料：** | | | | | | | **Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel:** |
| 2619.0000 | 冶炼钢铁所产生的熔渣、浮渣(粒状熔渣除外)、氧化皮及其他废料 | | 35 | 17 | | 千克 | | Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel |
| 2619.0000 10 | 轧钢产生的氧化皮 | 4 | 35 | 17 | | 千克 | AP | Scalings from the manufacture of steel |
| 2619.0000[暂] 21 | 冶炼钢铁所产生的含钒浮渣、熔渣,五氧化二钒含量>20%(冶炼钢铁所产生的粒状熔渣除外) | 1 | 35 | 17 | | 千克 | AP | Slag,drog,scalings and other waste from the manufacture of iron or steel, more than 20% vanadium pentoxide(other than granulated slag) |
| 2619.0000 29 | 其他冶炼钢铁所产生的含钒浮渣、熔渣(冶炼钢铁所产生的粒状熔渣除外) | 4 | 35 | 17 | | 千克 | AP | Slap,dross from the manufaceure of iron or steel, containing vanadium(Other than granulated slag) |
| 2619.0000 30 | 含铁大于80%的冶炼钢铁产生的渣钢铁 | 4 | 35 | 17 | | 千克 | AP | Steel slag with more than 80% of steel form the manufaceure of steel and iron |
| 2619.0000 90 | 冶炼钢铁产生的其他熔渣、浮渣及其他废料(冶炼钢铁所产生的粒状熔渣除外) | 4 | 35 | 17 | | 千克 | 9A | Slap,dross and other waster from the manufacture of iron or steel(Other than granulated slag) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **26.20** | **含有金属、砷及其化合物的矿渣、矿灰及残渣(冶炼钢铁所产生的灰、渣除外):** | | | | | | | **Slag, ash and residues (other than from the manufacture of iron or steel), containing metals arsenic, or their compounds:** |
| | -主要含锌: | | | | | | | -Containing mainly zinc: |
| 2620.1100 | --含硬锌 | 4 | 35 | 17 | | 千克 | 9 | --Hard zinc spelter |
| 2620.1900 | --其他 | 4 | 35 | 17 | | 千克 | 9 | --Other |
| | -主要含铅: | | | | | | | -Containing mainly lead: |
| 2620.2100 | --含铅汽油的淤渣及含铅抗震化合物的淤渣 | 4 | 35 | 17 | | 千克 | 9 | --Leaded gasoline sludges and leaded anti-knock compound sludges |
| 2620.2900 | --其他 | 4 | 35 | 17 | | 千克 | 9 | --Other |
| 2620.3000 | -主要含铜 | 4 | 35 | 17 | | 千克 | 9 | -Containing mainly copper |
| 2620.4000 | -主要含铝 | 4 | 35 | 17 | | 千克 | 9 | -Containing mainly aluminium |
| 2620.6000 | -含砷、汞、铊及其混合物,用于提取或生产砷、汞、铊及其化合物 | 4 | 35 | 17 | | 千克 | 9 | -Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds |
| | -其他: | | | | | | | -Other: |
| 2620.9100 | --含锑、铍、镉、铬及其混合物 | 4 | 35 | 17 | | 千克 | 9 | --Containing antimony, beryllium, cadmium, chromium or their mixtures |
| | --其他: | | | | | | | --Other: |
| 2620.9910 | ---主要含钨 | 4 | 35 | 17 | | 千克 | y4x9 | ---Containing mainly tungsten |
| 2620.9990 | ---其他 | | 35 | 17 | | 千克 | | ---Other |
| 2620.9990[暂] 11 | 含其他金属及其化合物的矿渣、矿灰及残渣,五氧化二钒>20%(冶炼钢铁所产生的除外) | 1 | 35 | 17 | | 千克 | AP | Slag,ash and residues,containing other metals or their compounds,more than 20% vanadium pentoxide(other than from the manufacture of iron or steel) |
| 2620.9990 19 | 含其他金属及其化合物的矿渣、矿灰及残渣,10%<五氧化二钒≤20%的(冶炼钢铁所产生的及含钒废催化剂除外) | 4 | 35 | 17 | | 千克 | AP | Slag, ash and residues, containing other metals or their compounds, 10% < containing vanadium pentoxide≤20%(other than from the manufacture of iron or steel and including vanadium spent catalyst) |
| 2620.9990 20 | 含铜大于10%的铜冶炼转炉渣及火法精炼渣,其他铜冶炼渣 | 4 | 35 | 17 | | 千克 | 9 | Copper converter slag fire refining slag from copper smelter,containing copper>10% |
| 2620.9990 90 | 含其他金属及其化合物的矿渣、矿灰及残渣(冶炼钢铁所产生灰、渣的除外) | 4 | 35 | 17 | | 千克 | 9 | Slag, ash and residues, containing other metals or their compounds (other than from the manufacture of iron or steel) |
| **26.21** | **其他矿渣及矿灰,包括海藻灰(海草灰);焚化城市垃圾所产生的灰、渣:** | | | | | | | **Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste:** |
| 2621.1000 | -焚化城市垃圾所产生的灰、渣 | 4 | 35 | 17 | | 千克 | 9 | -Ash and residues from the incineration of municipal waste |
| 2621.9000 | -其他 | 4 | 35 | 17 | | 千克 | | -Other |
| 2621.9000 10 | 海藻灰及其他植物灰(包括稻壳灰) | 4 | 35 | 17 | | 千克 | 9 | Algae ash and other plant ash (including rice husk ash) |
| 2621.9000 90 | 其他矿渣及矿灰 | 4 | 35 | 17 | | 千克 | 9 | Other ore slag and ore ash |

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# 第二十七章
# 矿物燃料、矿物油及其蒸馏产品;沥青物质;矿物蜡

**注释:**

一、本章不包括:

(一)单独的已有化学定义的有机化合物,但纯甲烷及纯丙烷应归入税目 27.11;

(二)税目 30.03 及 30.04 的药品;或

(三)税目 33.01、33.02 及 38.05 的不饱和烃混合物。

二、税目 27.10 所称"石油及从沥青矿物提取的油类",不仅包括石油、从沥青矿物提取的油及类似油,还包括那些用任何方法提取的主要含有不饱和烃混合物的油,但其非芳族成分的重量必须超过芳族成分。然而,它不包括温度在 300℃时,压力转为 1013 毫巴后减压蒸馏出的以体积计小于 60%的液体合成聚烯烃(第三十九章)。

三、税目 27.10 所称"废油",是指主要含石油及从沥青矿物提取的油类(参见本章注释二)的废油,不论其是否与水混合。它们包括:

(一)不再适于作为原产品使用的废油(例如,用过的润滑油、液压油及变压器油);

(二)石油储罐的淤渣油,主要含有废油及高浓度的在生产原产品时使用的添加剂(例如,化学品);

(三)水乳浊液状或与水混合的废油,例如,浮油、清洗油罐所得的油或机械加工中已用过的切削油。

**子目注释:**

一、子目号 2701.11 所称"无烟煤",是指含挥发物(以干燥、无矿物质计)不超过 14%的煤。

二、子目号 2701.12 所称"烟煤",是指含挥发物(以干燥、无矿物质计)超过 14%,并且热值(以潮湿、无矿物质计)等于或大于 5833 大卡/千克的煤。

三、子目号 2707.10、2707.20、2707.30 及 2707.40 所称"粗苯"、"粗甲苯"、"粗二甲苯"、"萘",是分别指按重量计苯、甲苯、二甲苯、萘的含量在 50%以上的产品。

四、子目号 2710.12 所称"轻油及其制品",是指根据 ISO 3405 方法(等同于 ASTMD 86 方法)温度在 210℃时以体积计馏出量(包括损耗)在 90%及以上的产品。

五、税目 27.10 的子目所称"生物柴油",是指从动物植物油脂(不论是否使用过)得到的用作燃料的脂肪酸单烷基酯。

# Chapter 27
# Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

**Notes:**

1. This Chapter does not cover:

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 27.11;

(b) Medicaments of heading No. 30.03 or 30.04; or

(c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.

2. References in heading No. 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents. However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300℃, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading No. 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills or storage tank washings, or from the use of cutting oils for machining operations.

**Subheading Notes:**

1. For the purposes of subheading No. 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of subheading No. 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833kcal/kg.

3. For the purposes of subheadings. 2707.10, 2707.20, 2707.30 and 2707.40, the terms "benzole" (benzene), "toluole" (toluene), "xylole" (xylenes) and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylene, or naphthalene, respectively.

4. For the purposes of subheading No. 2710.11, "light oils and preparations" are those of which according to ISO 3405 method (ASTMD 86 method to identify), 90% or more by volume (including losses) distil at 210℃.

5. For the purposes of the Subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **27.01** | **煤;煤砖、煤球及用煤制成的类似固体燃料:** | | | | | | | **Coal; briquettes, ovoids and similar solid fuels manufactured from coal:** |
| | -煤,不论是否粉化,但未制成型: | | | | | | | -Coal, whether or not pulverized, but not agglomerated: |
| 2701.1100 | --无烟煤 | 3 | 20 | 17 | | 千克 | | --Anthracite |
| 2701.1100 10 | 无烟煤(不论是否粉化,但未制成型) | 3 | 20 | 17 | | 千克 | 47Axy | Anthracite(whether or not pulverized, but not agglomerated) |
| 2701.1100 90 | 无烟煤滤料 | 3 | 20 | 17 | | 千克 | 7A | Anthracite filter medium |
| | --烟煤: | | | | | | | --Bituminous coal: |
| 2701.1210 | ---炼焦煤 | 3 | 20 | 17 | | 千克 | 47Axy | ---Coking coal |
| 2701.1290 | ---其他 | 6 | 20 | 17 | | 千克 | 47Axy | ---Other |
| 2701.1900 | --其他煤 | 5 | 20 | 17 | | 千克 | 47Axy | --Other coal |
| 2701.2000 | -煤砖、煤球及用煤制成的类似固体燃料 | 5 | 50 | 17 | | 千克 | | -Briquettes, ovoids and similar solid fuels manufactured from coal |
| **27.02** | **褐煤,不论是否制成型,但不包括黑玉:** | | | | | | | **Lignite, whether or not agglomerated, excluding jet:** |
| 2702.1000 | -褐煤,不论是否粉化,但未制成型 | 3 | 20 | 17 | | 千克 | A4xy | -Lignite, whether or not pulverized, but not agglomerated |
| 2702.2000 | -制成型的褐煤 | 3 | 20 | 17 | | 千克 | A | -Agglomerated lignite |
| **27.03** | **泥煤(包括肥料用泥煤),不论是否制成型:** | | | | | | | **Peat (including peat litter), whether or not agglomerated:** |
| 2703.0000 | 泥煤(包括肥料用泥煤),不论是否制成型 | 5 | 20 | 17 | | 千克 | | Peat (including peat litter), whether or not agglomerated |
| 2703.0000 10 | 泥炭(草炭)[沼泽(湿地)中,地上植物枯死、腐烂堆积而成的有机矿体(不论干湿)] | 5 | 20 | 17 | | 千克 | 8AB | In peat and swamp (wetland), organic ore bodies formed by dried and rotten plants on the ground (whether dry or wet) |
| 2703.0000 90 | 泥煤(包括肥料用泥煤)(不论是否制成型) | 5 | 20 | 17 | | 千克 | AB | Peat (including peat used as fertilizer), whether shaped or not |
| **27.04** | **煤、褐煤或泥煤制成的焦炭及半焦炭,不论是否制成型;甑炭:** | | | | | | | **Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:** |
| 2704.0010暂 | ---焦炭及半焦炭 | 0 | 11 | 17 | | 千克 | 4xy | ---Coke and semi-coke |
| 2704.0090暂 | ---其他 | 0 | 11 | 17 | | 千克 | | ---Other |
| **27.05** | **煤气、水煤气、炉煤气及类似气体,但石油气及其他烃类气除外:** | | | | | | | **Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons:** |
| 2705.0000暂 | 煤气、水煤气、炉煤气及类似气体(但石油气及其他烃类气除外) | 1 | 20 | 13 | | 千克 | | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons |
| 2705.0000暂 10 | 煤气 | 1 | 20 | 13 | | 千克 | AB | Coal gas |
| 2705.0000暂 90 | 水煤气、炉煤气及类似气体(石油气及其他烃类气除外) | 1 | 20 | 13 | | 千克 | | Water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons |
| **27.06** | **从煤、褐煤或泥煤蒸馏所得的焦油及其他矿物焦油,不论是否脱水或部分蒸馏,包括再造焦油:** | | | | | | | **Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars:** |
| 2706.0000暂 | 从煤、褐煤或泥煤蒸馏所得的焦油及其他矿物焦油,不论是否脱水或部分蒸馏,包括再造焦油 | 1 | 30 | 17 | | 千克 | | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars |
| 2706.0000暂 01 | 含蒽油≥50%及沥青≥40%的"炭黑油" | 1 | 30 | 17 | | 千克 | | Containing anthracene oil ≥ 50% and asphalt ≥ 40%, carbon "black oil" |
| 2706.0000暂 90 | 其他从煤、褐煤或泥煤蒸馏所得的焦油及矿物焦油(不论是否脱水或部分蒸馏,包括再造焦油) | 1 | 30 | 17 | 0 | 千克 | AB | Other tars and mineral tars, distilled from coal, lignite or peat, whether or not dehydrated or partially distilled, including reconstituted tars |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **27.07** | **蒸馏高温煤焦油所得的油类及其他产品;芳族成分重量超过非芳族成分的类似产品:** | | | | | | | **Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents:** |
| 2707.1000 | -粗苯 | 6 | 20 | 17 | | 千克 | AB | -Benzole |
| 2707.2000 | -粗甲苯 | 6 | 30 | 17 | | 千克 | | -Toluole |
| 2707.3000暂 | -粗二甲苯 | 2 | 20 | 17 | | 千克 | | -Xylole |
| 2707.4000 | -萘 | 7 | 30 | 17 | | 千克 | AB | -Naphthalene |
| 2707.5000 | -其他芳烃混合物,温度在250℃时蒸馏出芳烃含量以体积计(包括损耗)在65%及以上(以美国标准试验法D86为准) | 7 | 30 | 17 | | 千克 | | -Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250℃ by the ASTM D86 method |
| | -其他: | | | | | | | -Other: |
| 2707.9100 | --杂酚油 | 7 | 30 | 17 | | 千克 | | --Creosote oils |
| | --其他: | | | | | | | --Other: |
| 2707.9910 | ---酚 | 7 | 30 | 17 | | 千克 | | ---Phenols |
| 2707.9990 | ---其他 | 7 | 30 | 17 | | 千克 | | ---Other |
| **27.08** | **从煤焦油或其他矿物焦油所得的沥青及沥青焦:** | | | | | | | **Pitch and pitch coke, obtained from coal tar or from other mineral tars:** |
| 2708.1000 | -沥青 | 7 | 35 | 17 | | 千克 | | -Pitch |
| 2708.2000 | -沥青焦 | | 11 | 17 | | 千克 | | -Pitch coke |
| 2708.2000暂 01 | 针状沥青焦 | 3 | 11 | 17 | | 千克 | | Needle-shaped pitch coke |
| 2708.2000 90 | 其他沥青焦 | 6 | 11 | 17 | | 千克 | | Other Needle-shaped pitch coke |
| **27.09** | **石油原油及从沥青矿物提取的原油:** | | | | | | | **Petroleum oils and oils obtained from bituminous minerals, crude:** |
| 2709.0000 | 石油原油及从沥青矿物提取的原油 | 0 | T2 | 17 | | 千克 | 4x7AByv | Petroleum oils and oils obtained from bituminous minerals, crude |
| **27.10** | **石油及从沥青矿物提取的油类,但原油除外;以上述油为基本成分(按重量计不低于70%)的其他税目未列名制品;废油:** | | | | | | | **Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:** |
| | -石油及从沥青矿物提取的油类(但原油除外);以及以上述油为基本成分(按重量计不低于70%)的其他税目未列名制品;不含有生物柴油,但废油除外: | | | | | | | -Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; excluding biodiesel, other than waste oils: |
| | --轻油及其制品: | | | | | | | --Light oils and preparations: |
| 2710.1210暂 | ---车用汽油及航空汽油 | 1 | 14 | 17 | 17 | 千克/升 | 47ABvy | ---Motor gasoline, aviation gasoline |
| 2710.1220暂 | ---石脑油 | 0 | 20 | 17 | | 千克/升 | 47ABvy | ---Naphtha |
| 2710.1230 | ---橡胶溶剂油、油漆溶剂油、抽提溶剂油 | 6 | 30 | 17 | | 千克/升 | | ---Rubber solvent, paint solvent, extractive solvent |
| | ---其他: | | | | | | | ---Other: |
| 2710.1291 | ----壬烯 | | 20 | 17 | | 千克 | | ----Nonene |
| 2710.1291暂 01 | 壬烯,不含生物柴油(碳九异构体混合物含量高于90%) | 4 | 20 | 17 | | 千克 | 4Ay | Nonene, excluding biodiesel, excluding biodiesel (Carbon 9 isomer mixtures containing >90%) |
| 2710.1291 90 | 其他壬烯,不含生物柴油 | 9 | 20 | 17 | | 千克 | 4Ay | Other nonene exctuding biodiesel |
| 2710.1299 | ----其他 | | 20 | 17 | | 千克 | | ----Other |
| 2710.1299暂 10 | 异戊烯同分异构体混合物,不含生物柴油 | 5 | 20 | 17 | | 千克 | 4Ay | Mixture of isomers of isoamylene, excluding biodiesel |

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|---|---|---|---|---|---|---|---|---|
| 2710.1299 90 | 其他轻油及制品,不含生物柴油(包括按重量计含油≥70%的制品) | 9 | 20 | 17 | | 千克 | 4Ay | Other light oils and preparations, excluding biodiesel (containing≥70% by weight of oils) |
| | --其他: | | | | | | | --Other: |
| | ---煤油馏分: | | | | | | | ---Kerosene distillages: |
| 2710.1911暂 | ----航空煤油 | 0 | 14 | 17 | 17 | 千克/升 | 47ABvy | ----Aviation kerosene |
| 2710.1912 | ----灯用煤油 | 9 | 14 | 17 | | 千克/升 | 47ABvy | ----Lamp-kerosene |
| 2710.1919 | ----其他 | | 20 | 17 | | 千克/升 | | ----Other |
| 2710.1919暂 10 | 正构烷烃($C_9$~$C_{13}$),不含生物柴油 | 2 | 20 | 17 | | 千克/升 | 4y | Normal paraffin hydrocarbon ($C_9$ ~ $C_{13}$), excluding biodiesel |
| 2710.1919 90 | 其他煤油馏分的油及制品,不含生物柴油 | 6 | 20 | 17 | | 千克/升 | 4yAB | Other kerosene distillages oils and preparations, excluding biodiesel |
| | ---柴油及其他燃料油: | | | | | | | ---Diesel oils and other fuel oils: |
| 2710.1922暂 | ----5~7号燃料油 | 1 | 20 | 17 | | 千克/升 | 7ABv | ----Fuel oils No. 5~No. 7 |
| 2710.1923暂 | ----柴油 | 1 | 11 | 17 | 17 | 千克/升 | 47ABvy | ----Diesel engine |
| 2710.1929 | ----其他 | | 20 | 17 | | 千克/升 | | ----Other |
| 2710.1929暂 10 | 蜡油,不含生物柴油(350℃以下馏出物体积<20%,550℃以下馏出物体积>80%) | 0 | 20 | 17 | | 千克/升 | 7ABv | Paraffin oils excluding biodiesel (which < 20% by volume distil<350℃, which>80% by volume distil<550℃) |
| 2710.1929 90 | 其他燃料油,不含生物柴油 | 6 | 20 | 17 | | 千克/升 | 7ABv | Other fuel oils, excluding biodiesel |
| | ---润滑油、润滑脂及其他重油: | | | | | | | ---Lubricating oils, lubricating greases and other heavy oils: |
| 2710.1991 | ----润滑油 | 6 | 17 | 17 | | 千克/升 | 4Ayx | ----Lubricating grease |
| 2710.1992 | ----润滑脂 | 6 | 17 | 17 | | 千克/升 | 4Ayx | ----Lubricating oils |
| 2710.1993 | ----润滑油基础油 | 6 | 17 | 17 | | 千克/升 | 4yx | ----Basic oils for lubricating oils |
| 2710.1994 | ----液体石蜡和重质液体石蜡 | 6 | 20 | 17 | | 千克 | AB | ----Liquid paraffin and heavy liquid paraffin |
| 2710.1999 | ----其他 | 6 | 20 | 17 | | 千克/升 | B | ----Other |
| 2710.2000 | -石油及从沥青矿物提取的油类(但原油除外)以及以上述油为基本成分(按重量计不低于70%)的其他税目未列名制品,含生物柴油<30%,废油除外 | 6 | 20 | 17 | | 千克/升 | 4Ay | -Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of thepreparations; containing biodiesel <30%, other than waste oils |
| | -废油: | | | | | | | -Waste oils: |
| 2710.9100 | --含多氯联苯(PCBs)、多氯三联苯(PCTs)或多溴联苯(PBBs)的 | 6 | 20 | 17 | | 千克 | 9 | --Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) |
| 2710.9900 | --其他 | 6 | 20 | 17 | | 千克 | 9 | --Other |
| **27.11** | **石油气及其他烃类气:** | | | | | | | **Petroleum gases and other gaseous hydrocarbons:** |
| | -液化的: | | | | | | | -Liquefied: |
| 2711.1100 | --天然气 | 0 | 20 | 13 | | 千克 | 4ABy | --Natural gas |
| 2711.1200暂 | --丙烷 | 1 | 20 | 13 | | 千克 | AB | --Propane |
| | --丁烷: | | | | | | | --Butanes: |
| 2711.1310 | ---直接灌注香烟打火机及类似打火器用,其包装容器的容积超过300立方厘米 | 11 | 80 | 17 | | 千克 | | ---Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity exceeding 300$cm^3$ |
| 2711.1390暂 | ---其他 | 1 | 20 | 13 | | 千克 | | ---Other |
| 2711.1400 | --乙烯、丙烯、丁烯及丁二烯 | 5 | 20 | 17 | | 千克 | | --Ethylene, propylene, butylene and butadiene |
| 2711.1400 10 | 液化的乙烯 | 5 | 20 | 17 | | 千克 | AB | Liquefied ethylene, |
| 2711.1400 90 | 液化的丙烯、丁烯及丁二烯 | 5 | 20 | 17 | | 千克 | | Liquefied propylene, butylene and butadiene, |

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|---|---|---|---|---|---|---|---|---|
| | --其他: | | | | | | | --Other: |
| 2711.1910 | ---直接灌注香烟打火机及类似打火器用的燃料,其包装容器的容积超过300立方厘米 | 10 | 80 | 17 | | 千克 | | ---Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity exceeding 300cm$^3$ |
| 2711.1990 | ---其他 | 3 | 20 | 13 | | 千克 | | ---Other |
| 2711.1990 10 | 其他液化石油气 | 3 | 20 | 13 | | 千克 | AB | Other liquefied petroleum gases |
| 2711.1990 90 | 其他液化烃类气 | 3 | 20 | 13 | | 千克 | | Other liquefied gaseous hydrocar |
| | -气态的: | | | | | | | -In gaseous state: |
| 2711.2100 | --天然气 | 0 | 20 | 13 | | 千克 | AB | --Natural gas |
| 2711.2900 | --其他 | 6 | 20 | 13 | | 千克 | | --Other |
| 2711.2900 10 | 其他气态石油气 | 6 | 20 | 13 | | 千克 | AB | Other petroleum gases, in gaseous state |
| 2711.2900 90 | 其他气态烃类气 | 6 | 20 | 13 | | 千克 | | Other gaseous hydrocar, in gaseous state |
| **27.12** | **凡士林;石蜡、微晶石蜡、疏松石蜡、地蜡、褐煤蜡、泥煤蜡、其他矿物蜡及用合成或其他方法制得的类似产品,不论是否着色:** | | | | | | | **Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:** |
| 2712.1000 | -凡士林 | 8 | 45 | 17 | | 千克 | AB | -Petroleum jelly |
| 2712.2000 | -石蜡,按重量计含油量小于0.75% | 8 | 45 | 17 | | 千克 | 4ABx | -Paraffin wax containing by weight less than 0.75% of oil |
| | -其他: | | | | | | | -Other: |
| 2712.9010 | ---微晶石蜡 | 8 | 45 | 17 | | 千克 | 4ABx | ---Microcrystalline petroleum wax |
| 2712.9090 | ---其他 | 8 | 45 | 17 | | 千克 | | ---Other |
| **27.13** | **石油焦、石油沥青及其他石油或从沥青矿物提取的油类的残渣:** | | | | | | | **Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:** |
| | -石油焦: | | | | | | | -Petroleum coke: |
| | --未煅烧: | | | | | | | --Not calcined: |
| 2713.1110 | ---硫的重量百分比小于3%的 | 3 | 11 | 17 | | 千克 | | ---Containing by weight less than 3% of Sulphur |
| 2713.1190 | ---其他 | 3 | 11 | 17 | | 千克 | | ---Other |
| | --已煅烧: | | | | | | | --Calcined: |
| 2713.1210 | ---硫的重量百分比小于0.8%的 | 3 | 11 | 17 | | 千克 | | ---Containing by weight less than 0.8% of Sulphur |
| 2713.1290 | ---其他 | 3 | 11 | 17 | | 千克 | | ---Other |
| 2713.2000 | -石油沥青 | 8 | 35 | 17 | | 千克 | | -Petroleum bitumen |
| 2713.9000 | -其他石油或从沥青矿物提取的油类的残渣 | 6 | 35 | 17 | | 千克 | 9 | -Other residues of petroleum oils or of oils obtained from bituminous minerals |
| **27.14** | **天然沥青(地沥青)、沥青页岩、油页岩及焦油砂;沥青岩:** | | | | | | | **Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks:** |
| 2714.1000 | -沥青页岩、油页岩及焦油砂 | 6 | 20 | 17 | | 千克 | | -Bituminous or oil shale and tar sands |
| | -其他: | | | | | | | -Other: |
| 2714.9010[暂] | ---天然沥青(地沥青) | 4 | 35 | 17 | | 千克 | | ---Natural bitumen and asphalt |
| 2714.9020 | ---乳化沥青 | 0 | 20 | 17 | | 千克 | | ---Emulsified bitumen and asphalt |
| 2714.9090 | ---其他 | 3 | 20 | 17 | | 千克 | | ---Other |
| **27.15** | **以天然沥青(地沥青)、石油沥青、矿物焦油或矿物焦油沥青为基本成分的沥青混合物(例如,沥青胶粘剂、稀释沥青):** | | | | | | | **Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):** |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2715.0000 | 以天然沥青(地沥青)、石油沥青、矿物焦油或矿物焦油沥青为基本成分的沥青混合物(例如,沥青胶粘剂、稀释沥青) | 8 | 35 | 17 | | 千克 | | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) |
| **27.16** | **电力:** | | | | | | | **Electrical energy:** |
| 2716.0000 | 电力 | 0 | 8 | 17 | 17 | 千瓦时 | | Electrical energy |

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## 第六类

## 化学工业及其相关工业的产品

**注释：**

一、(一)凡符合税目 28.44 或 28.45 规定的货品(放射性矿砂除外),应分别归入这两个税目而不归入其他税目。

(二)除上述(一)款另有规定的以外,凡符合税目 28.43、28.46 或 28.52 规定的货品,应分别归入这两个税目而不归入本类的其他税目。

二、除上述注释一另有规定的以外,凡由于按一定剂量或作为零售包装而可归入税目 30.04、30.05、30.06、32.12、33.03、33.04、33.05、33.06、33.07、35.06、37.07 或 38.08 的货品,应分别归入以上税目,而不归入本目录的其他税目。

三、由两种或两种以上单独成分配套的货品,其部分或全部成分属于本类范围以内,混合后则构成第六类或第七类的货品,应按混合后产品归入相应的税目,但其组成成分必须同时符合下列条件:

(一)其包装形式足以表明这些成分不需经过改装就可一起使用的;

(二)一起进口或出口的;

(三)这些成分的属性及相互比例足以表明是相互配用的。

## SECTION Ⅵ
## PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

**Notes:**

1. (a) Goods (other than radioactive ores) answering to a description in heading No. 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.43、28.46 or 28.52 are to be classified in those headings and in no other heading of this Seciton.

2. Subject to Note 1 above, goods classifiable in heading No. 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07, or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other headings of the Nomenclature.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section Ⅵ or Ⅶ, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

## 第二十八章
## 无机化学品;贵金属、稀土金属、放射性元素及其同位素的有机及无机化合物

**注释：**

一、除条文另有规定的以外,本章各税目只适用于:

(一)单独的化学元素及单独的已有化学定义的化合物,不论是否含有杂质;

(二)上述(一)款产品的水溶液;

(三)溶于其他溶剂的上述(一)款产品,但该产品处于溶液状态只是为了安全或运输所采取的正常必要方法,其所用溶剂并不使该产品改变其一般用途而适合于某些特殊用途;

(四)为了保存或运输需要,加入稳定剂(包括抗结块剂)的上述(一)、(二)、(三)款产品;

(五)为了便于识别或安全起见,加入抗尘剂或着色剂的上述(一)、(二)、(三)、(四)款产品,但所加剂料并不使原产品改变其一般用途而适合于某些特殊用途。

## Chapter 28
## Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals of radioactive elements or of isotopes

**Notes:**

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) The products mentioned in (a) above dissolved in water;

(c) The products mentioned in (a) above dissolved in other solvents, provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport, and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) The products mentioned in (a), (b) or (c) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;

(e) The products mentioned in (a), (b), (c) or (d) above with an added antidusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

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二、除以有机物质稳定的连二亚硫酸盐及次硫酸盐(税目28.31),无机碱的碳酸盐及过碳酸盐(税目28.36),无机碱的氰化物、氧氰化物及氰络合物(税目28.37),无机碱的雷酸盐、氰酸盐及硫氰酸盐(税目28.42),税目28.43至28.46及28.52的有机产品,以及碳化物(税目28.49)之外,本章仅包括下列碳化合物:

(一)碳的氧化物,氰化氢及雷酸、异氰酸、硫氰酸及其他简单或络合氰酸(税目28.11);

(二)碳的卤氧化物(税目28.12);

(三)二硫化碳(税目28.13);

(四)硫代碳酸盐、硒代碳酸盐、碲代碳酸盐、硒代氰酸盐、碲代氰酸盐、四氰硫基二氨基络酸盐及其他无机碱络合氰酸盐(税目28.42);

(五)用尿素固化的过氧化氢(税目28.47)、氧硫化碳、硫代羰基卤化物、氰、卤化氰、氨基氰及其金属衍生物(税目28.53),不论是否纯净,但氰氨化钙除外(第三十一章)。

三、除第六类注释一另有规定的以外,本章不包括:

(一)氯化钠或氧化镁(不论是否纯净)及第五类的其他产品;

(二)上述注释二所述以外的有机——无机化合物;

(三)第三十一章注释二、三、四或五所述的产品;

(四)税目32.06的用作发光剂的无机产品;税目32.07的搪瓷玻璃料及其他玻璃,呈粉、粒或粉片状的;

(五)人造石墨(税目38.01);税目38.13的灭火器的装配药及已装药的灭火弹;税目38.24的零售包装的除墨剂;税目38.24的每颗重量不少于2.5克的碱金属或碱土金属卤化物的培养晶体(光学元件除外);

(六)宝石或半宝石(天然、合成或再造)及这些宝石、半宝石的粉末(税目71.02至71.05),第七十一章的贵金属及贵金属合金;

(七)第十五类的金属(不论是否纯净)、金属合金或金属陶瓷,包括硬质合金(与金属烧结的金属碳化物);

(八)光学元件,例如用碱金属或碱土金属卤化物制成的(税目90.01)。

四、由本章第二分章的非金属酸和第四分章的金属酸所构成的已有化学定义的络酸,应归入税目28.11。

五、税目28.26至28.42只适用于金属盐、铵盐及过氧酸盐。除条文另有规定的以外,复盐及络盐应归入税目28.42。

六、税目28.44只适用于:

(一)锝(原子序数43)、钷(原子序数61)、钋(原子序数84)及原子序数大于84的所有化学元素;

(二)天然或人造放射性同位素(包括第十四类及第十五类的贵金属和贱金属的放射性同位素),不论是否混合;

2. In addition to dithionites and sulphoxylates, stabilized with organic substances (heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.42), organic products included in headings No. 28.43 to 28.46 and 28.52 and carbides (heading No. 28.49), only the following compounds of carbon are to the classified in this Chapter:

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.11);

(b) Halide oxides of carbon (heading No. 28.12);

(c) Carbon disulphide (heading No. 28.13);

(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);

(e) Hydrogen peroxide, solidified with urea (heading No. 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No. 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section Ⅵ, this Chapter does not cover:

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section Ⅴ;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

(c) Products mentioned in Note 2,3,4 or 5 to Chapter 31;

(d) Inorganic products of a kind used as luminophores, of heading No. 32.06; glass frit and other glass in the form of powder, granules of flakes, of heading No. 32.07;

(e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.24, cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.24;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;

(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section Ⅺ; or

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No. 90.01).

4. Chemically defined complex acids consisting of a nonmetal acid of sub-Chapter Ⅱ and a metal acid of sub-Chapter Ⅳ are to be classified in heading No. 28.11.

5. Headings Nos. 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts. Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.42.

6. Heading No. 28.44 applies only to:

(a) Technetium (atomic No.43), promethium (atomic No.61), polonium (atomic No.84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections Ⅻ and Ⅻ), whether or not mixed together;

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（三）上述元素或同位素的无机或有机化合物，不论是否已有化学定义或是否混合；

（四）含有上述元素或同位素及其无机或有机化合物并且具有某种放射性强度超过 74 贝克勒尔/克（0.002 微居里/克）的合金、分散体（包括金属陶瓷）、陶瓷产品及混合物；

（五）核反应堆已耗尽（已辐照）的燃料元件（释热元件）；

（六）放射性的残渣，不论是否有用。

税目 28.44、28.45 及本注释所称“同位素”，是指：

1. 单独的核素，但不包括自然界中以单一同位素状态存在的核素；

2. 同一元素的同位素混合物，其中一种或几种同位素已被浓缩，即人工地改变了该元素同位素的自然构成。

七、税目 28.53 包括按重量计含磷量超过 15% 的磷化铜（磷铜）。

八、经掺杂用于电子工业的化学元素（例如，硅、硒），如果拉制后未经加工或呈圆筒形、棒形，应归入本章；如果已切成圆片、薄片或类似形状，则归入税目 38.18。

（c）Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

（d）Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002μ Ci/g);

（e）Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

（f）Radioactive residues whether or not usable.

The term “isotopes”, for the purposes of this Note and of the wording of headings No. 28.44 and 28.45, refers to:

（i）individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

（ii）mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading No. 28.53 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.18.

**子目注释：**

子目 2812.10 所称“已有化学定义”是指符合第二十八章注释一（一）至（五）或第二十九章注释一（一）至（八）规定的汞的无机或有化合物。

**Subheading Note:**

For the purposes of Subheading 2852.10, the expression “chemically defined” means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | 第一分章 化学元素 | | | | | | | Ⅰ. CHEMICAL ELEMENTS |
| **28.01** | **氟、氯、溴及碘：** | | | | | | | **Fluorine, chlorine, bromine and iodine:** |
| 2801.1000 | -氯 | 5.5 | 80 | 17 | | 千克 | AB | -Chlorine |
| 2801.2000 | -碘 | 5.5 | 30 | 17 | | 千克 | G | -Iodine |
| | -氟；溴： | | | | | | | -Fluorine; bromine: |
| 2801.3010 | ---氟 | 5.5 | 30 | 17 | | 千克 | AB | ---Fluorine |
| 2801.3020[暂] | ---溴 | 1 | 30 | 17 | | 千克 | AB | ---Bromine |
| **28.02** | **升华硫磺、沉淀硫磺；胶态硫磺：** | | | | | | | **Sulphur, sublimed or precipitated; colloidal sulphur:** |
| 2802.0000[暂] | 升华硫磺、沉淀硫磺；胶态硫磺 | 1 | 17 | 17 | | 千克 | AB | Sulphur, sublimed or precipitated; colloidal sulphur |
| **28.03** | **碳（碳黑及其他税目未列名的其他形态的碳）：** | | | | | | | **Carbon (carbon blacks and other forms of carbon not elsewhere specified or included):** |
| 2803.0000 | 碳（包括碳黑及其他税号未列名的其他形态的碳） | 5.5 | 35 | 17 | | 千克 | | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included) |
| **28.04** | **氢、稀有气体及其他非金属：** | | | | | | | **Hydrogen, rare gases and other non-metals:** |
| 2804.1000 | -氢 | 5.5 | 30 | 17 | | 千克/立方米 | AB | -Hydrogen |
| | -稀有气体： | | | | | | | -Rare gases: |
| 2804.2100 | --氩 | 5.5 | 30 | 17 | | 千克/立方米 | AB | --Argon |
| 2804.2900 | --其他 | 5.5 | 30 | 17 | | 千克/立方米 | | --Other |
| 2804.3000 | -氮 | 5.5 | 30 | 17 | | 千克/立方米 | AB | -Nitrogen |
| 2804.4000 | -氧 | 5.5 | 80 | 17 | | 千克/立方米 | AB | -Oxygen |
| 2804.5000 | -硼；碲 | | 17 | 17 | | 千克 | | -Boron; tellurium |
| 2804.5000[暂] 01 | 碲 | 0 | 17 | 17 | 13 | 千克 | | tellurium |
| 2804.5000 10 | 颗粒＜500μm 的硼及其合金（含量≥97%，不论球形、椭球体、雾化、片状、研碎金属燃料） | 5.5 | 17 | 17 | 13 | 千克 | 3 | Boron and its alloys, granularity<500μm (containing boron≥97%, whether in the form of spheroid, ellipsoid, flakes, atomized or pulverized metallic fuel) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2804.5000 20 | 能量密度>40MJ/kg 的硼浆(硼溶于溶剂形成的硼浆) | 5.5 | 17 | 17 | 13 | 千克 | 3 | Boron paste, energy density>4 Mega J/kg, boron dissolved in solvent |
| 2804.5000 90 | 其他硼 | 5.5 | 17 | 17 | 13 | 千克 | | Other boron |
| | -硅: | | | | | | | -Silicon: |
| | --按重量计含硅量不少于 99.99%: | | | | | | | --Containing by weight not less than 99.99% of silicon: |
| | ---经掺杂用于电子工业的直径在 7.5 厘米及以上的单晶硅棒: | | | | | | | ---Monocrystals doped for use in electronics, in the form of cylinders or rods, 7.5cm or more in diameter: |
| 2804.6117 | ----直径在 30 厘米及以上的 | 4 | 11 | 17 | 17 | 千克 | | ----30cm or more in diameter |
| 2804.6119 | ----其他 | 4 | 11 | 17 | | 千克 | | ----Other |
| 2804.6120 | ---经掺杂用于电子工业的其他单晶硅棒 | 4 | 17 | 17 | | 千克 | | ---Other monocrystals doped for use in electronics, in the form of cylinders or rods |
| 2804.6190 | ---其他 | | 30 | 17 | | 千克 | | ---Other |
| 2804.6190 11 | 含硅量≥99.9999999%的多晶硅废碎料(太阳能级多晶硅除外) | 4 | 30 | 17 | | 千克 | AP | Waste and scrape of polycrystalline silicon, containing by weight not less than 99.9999999% (excluding solar-grade polysilicon) |
| 2804.6190 12 | 含硅量≥99.9999999%的太阳能级多晶硅 | 4 | 30 | 17 | | 千克 | | Solar grade polysilicon silicon content ≥ 99.9999999% |
| 2804.6190 13 | 含硅量≥99.9999999%的太阳能级多晶硅废碎料 | 4 | 30 | 17 | | 千克 | AP | Solar grade polysilicon silicon content ≥ 99.9999999% of waste and scrap |
| 2804.6190 19 | 其他含硅量≥99.9999999%的多晶硅(太阳能极多晶硅除外) | 4 | 30 | 17 | | 千克 | | Other polycrystalline silicon, containing by weight not less than 99.9999999% (excluding solay-grade poly silicon) |
| 2804.6190 91 | 其他含硅量≥99.99%的硅废碎料(太阳能级多晶硅除外) | 4 | 30 | 17 | | 千克 | AP | Waste and scrape of silicon, containing by weight not less than 99.99% (excluding solar-grade polysilicon) |
| 2804.6190 92 | 含硅量≥99.99%的太阳能级多晶硅 | 4 | 30 | 17 | | 千克 | | Solar grade polysilicon silicon content ≥ 99.99% |
| 2804.6190 93 | 含硅量≥99.99%的太阳能级多晶硅废碎料 | 4 | 30 | 17 | | 千克 | AP | Solar grade polysilicon silicon content ≥ 99.99% of waste and scrap |
| 2804.6190 99 | 其他含硅量≥99.99%的硅(太阳能级多晶硅除外) | 4 | 30 | 17 | | 千克 | | Other silicon, containing by weight not less than 99.99% (excluding solar-grade polysilicon) |
| 2804.6900 | --其他 | 4 | 30 | 17 | | 千克 | | --Other |
| | -磷: | | | | | | | -Phosphorus: |
| 2804.7010 | ---黄磷(白磷) | 5.5 | 30 | 17 | | 千克 | AB | ---Yellow phosphorus (white phosphorus) |
| 2804.7090 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2804.7090 10 | 红磷 | 5.5 | 30 | 17 | | 千克 | ABG | Red phosphorus |
| 2804.7090 90 | 其他磷 | 5.5 | 30 | 17 | | 千克 | | Other phosphorus |
| 2804.8000 | -砷 | 5.5 | 30 | 17 | | 千克 | ABX | -Arsenic |
| | -硒: | | | | | | | -Selenium: |
| 2804.9010 | ---经掺杂用于电子工业的硒晶体棒 | 4 | 17 | 17 | | 千克 | | ---Crystals doped for use in electronics, in the form of cylinders or rods |
| 2804.9090[暂] | ---其他 | 0 | 30 | 17 | 13 | 千克 | | ---Other |
| **28.05** | **碱金属、碱土金属;稀土金属、钪及钇,不论是否相互混合或相互熔合;汞:** | | | | | | | **Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:** |
| | -碱金属及碱土金属: | | | | | | | -Alkali metals or alkaline-earth metals: |
| 2805.1100 | --钠 | 5.5 | 30 | 17 | | 千克 | AB | --Sodium |
| 2805.1200[暂] | --钙 | 1 | 30 | 17 | | 千克 | | --Calcium |
| 2805.1200[暂] 10 | 高纯度钙[金属杂质(除镁外)含量<1‰,硼含量小于十万分之一] | 1 | 30 | 17 | | 千克 | 3A | Calcium, with a high purity, metallic impurity (other than Magnesium)<1‰, containing boron<$1/10^5$ |
| 2805.1200[暂] 90 | 其他钙 | 1 | 30 | 17 | | 千克 | | Other Calcium |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --其他: | | | | | | | --Other: |
| 2805.1910暂 | ---锂 | 1 | 30 | 17 | | 千克 | AB | ---Lithium |
| 2805.1990暂 | ---其他 | 1 | 30 | 17 | | 千克 | | ---Other |
| | -稀土金属、钪及钇,不论是否相互混合或相互熔合:<br>---稀土金属、钪及钇,未相互混合或相互熔合: | | | | | | | -Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed:<br>---Not intermixed or interalloyed: |
| 2805.3011暂 | ----钕 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Neodymium |
| 2805.3012暂 | ----镝 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Dysprosium |
| 2805.3013暂 | ----铽 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Terbium |
| 2805.3014暂 | ----镧 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Lanthanum |
| 2805.3015暂 | ----铈 | 0 | 30 | 17 | | 千克 | | ----Cerium |
| 2805.3015暂 10 | 颗粒<500μm 的铈及其合金(含量≥97%,不论球形,椭球体,雾化,片状,研碎金属燃料;未相互混合或相互熔合) | 0 | 30 | 17 | | 千克 | 3B | Cerium and its alloys, granularity<500μm, containing cerium≥97%, whether in the form of spheroid, ellipsoid, flakes, atomized or pulverized metallic fuel |
| 2805.3015暂 90 | 其他金属铈(未相互混合或相互熔合) | 0 | 30 | 17 | | 千克 | 4Bxy | Other metalic cerium, not intermixed or interalloyed |
| 2805.3016暂 | ----镨 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Praseodymium |
| 2805.3017暂 | ----钇 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Yttrium |
| 2805.3019暂 | ----其他 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Other |
| | ---稀土金属、钪及钇,相互混合或相互熔合: | | | | | | | ---intermixed or interalloyed: |
| 2805.3021暂 | ----电池级 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Battery grade |
| 2805.3029暂 | ----其他 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Other |
| 2805.4000 | -汞 | 5.5 | 17 | 17 | | 千克 | ABX | -Mercury |
| | 第二分章 无机酸及非金属无机氧化物 | | | | | | | Ⅱ. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS |
| **28.06** | **氯化氢(盐酸);氯磺酸:** | | | | | | | **Hydrogen chloride (hydrochloric acid); chorosulphuric acid:** |
| 2806.1000 | -氯化氢(盐酸) | 5.5 | 80 | 17 | | 千克 | 23AB | -Hydrogen chloride (hydrochloric acid) |
| 2806.2000 | -氯磺酸 | 5.5 | 40 | 17 | | 千克 | AB | -Chlorosulphuric acid |
| **28.07** | **硫酸;发烟硫酸:** | | | | | | | **Sulphuric acid; oleum:** |
| 2807.0000暂 | 硫酸;发烟硫酸 | 1 | 35 | 17 | | 千克 | | Sulphuric acid; oleum |
| 2807.0000暂 10 | 硫酸 | 1 | 35 | 17 | | 千克 | 32 | Sulphuric acid |
| 2807.0000暂 90 | 发烟硫酸 | 1 | 35 | 17 | | 千克 | AB | Oleum |
| **28.08** | **硝酸;磺硝酸:** | | | | | | | **Nitric acid; sulphonitric acids:** |
| 2808.0000 | 硝酸;磺硝酸 | 5.5 | 40 | 17 | | 千克 | | Nitric acid; sulphonitric acids |
| 2808.0000 10 | 红发烟硝酸 | 5.5 | 40 | 17 | | 千克 | 3A | Red fuming nitric acid |
| 2808.0000 90 | 磺硝酸及其他硝酸 | 5.5 | 40 | 17 | | 千克 | | Sulphonitric acids, other nitric acids |
| **28.09** | **五氧化二磷;磷酸;多磷酸,不论是否已有化学定义:** | | | | | | | **Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined:** |
| 2809.1000 | -五氧化二磷 | 1 | 8 | 17 | | 千克 | AB | -Diphosphorus pentaoxide |
| | -磷酸及多磷酸:<br>---磷酸及偏磷酸、焦磷酸: | | | | | | | -Phosphoric acid and polyphosphoric acids:<br>---Phosphoric acid, metaphosphoric acid and pyrophosphoric acid: |
| 2809.2011 | ----食品级磷酸 | 1 | 8 | 17 | | 千克 | AB | ----Phosphoric acid, food grade |
| 2809.2019 | ----其他 | 1 | 8 | 17 | | 千克 | B | ----Other |
| 2809.2090 | ---其他 | 5.5 | 35 | 17 | | 千克 | | ---Other |

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|---|---|---|---|---|---|---|---|---|
| **28.10** | **硼的氧化物;硼酸:** | | | | | | | **Oxides of boron; boric acids:** |
| 2810.0010 | ---硼的氧化物 | 5.5 | 30 | 17 | | 千克 | | ---Oxides of boron |
| 2810.0020 | ---硼酸 | 5.5 | 30 | 17 | | 千克 | AB | ---Boric acids |
| **28.11** | **其他无机酸及非金属无机氧化物:** | | | | | | | **Other inorganic acids and other inorganic oxygen compounds of non-metals:** |
| | -其他无机酸: | | | | | | | -Other inorganic acids: |
| 2811.1100 | --氟化氢(氢氟酸) | 5.5 | 35 | 17 | | 千克 | 3AB | --Hydrofluoric acid |
| 2811.1200 | --氰化氢(氢氰酸) | 5.5 | 35 | 17 | | 千克 | 23 | --Hydrocyanic acid |
| | --其他: | | | | | | | --Other: |
| 2811.1920 | ---硒化氢 | 5.5 | 35 | 17 | | 千克 | AB | ---Hydrogen selenide |
| 2811.1990 | ---其他 | 5.5 | 35 | 17 | | 千克 | | ---Other |
| 2811.1990 10 | 氢碘酸 | 5.5 | 35 | 17 | | 千克 | ABG | Hydroiodic acid |
| 2811.1990 20 | 砷酸、焦砷酸、偏砷酸 | 5.5 | 35 | 17 | | 千克 | X | Arsenic acid, pyroarsenic acid, metaardsenic acid |
| 2811.1990 90 | 其他无机酸 | 5.5 | 35 | 17 | | 千克 | AB | Other inorganic acids |
| | -其他非金属无机氧化物: | | | | | | | -Other inorganic oxygen compounds of non-metals: |
| 2811.2100 | --二氧化碳 | 5.5 | 30 | 17 | | 千克 | AB | --Carbon dioxide |
| | --二氧化硅: | | | | | | | --Silicon dioxide: |
| 2811.2210 | ---硅胶 | 5.5 | 30 | 17 | 9 | 千克 | AB | ---Silica gel |
| 2811.2290 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | AB | ---Other |
| 2811.2900 | --其他 | 5.5 | 30 | 17 | | 千克 | | --Other |
| 2811.2900 10 | 三氧化二砷、五氧化二砷[亚砷(酸)酐、砒霜、白砒、氧化亚砷、砷(酸)酐、三氧化砷] | 5.5 | 30 | 17 | | 千克 | X | Arsenous oxide (*arsenic trioxide*), arsenic pentoxide (including arsenic trioxide, arsenous anhydride, arsenic white) |
| 2811.2900 20 | 四氧化二氮 | 5.5 | 30 | 17 | | 千克 | 3A | Dinitrogen tetroxide |
| 2811.2900 90 | 其他非金属无机氧化物 | 5.5 | 30 | 17 | | 千克 | | Other inorganic oxygen compounds of non-metals |
| | 第三分章　非金属卤化物及硫化物 | | | | | | | Ⅲ. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS |
| **28.12** | **非金属卤化物及卤氧化物:** | | | | | | | **Halides and halide oxides of non-metals:** |
| | -氯化物及氯氧化物: | | | | | | | -Chlorides and chloride oxides: |
| | ---非金属氯化物: | | | | | | | ---Other chlorides of non-metals: |
| 2812.1100 | --碳酰二氯 | 5.5 | 30 | 17 | | 千克 | 23 | --Carbonyl dichiloride (*phosgene*) |
| 2812.1200 | --氧氯化磷 | 5.5 | 30 | 17 | | 千克 | 23 | --Phosphorus oxychloride(*phosphoryl monochloride*; *phosphorus oxytrichloride*) |
| 2812.1300 | --三氯化磷 | 5.5 | 30 | 17 | | 千克 | 23AB | --Phosphorus trichloride |
| 2812.1400 | --五氯化磷 | 5.5 | 30 | 17 | | 千克 | 23AB | --Phosphorus pentachloride |
| 2812.1500 | --一氯化硫 | 5.5 | 30 | 17 | | 千克 | 23AB | --Sulfur monochloride |
| 2812.1600 | --二氯化硫 | 5.5 | 30 | 17 | | 千克 | 23AB | --Sulfur dichloride |
| 2812.1700 | --亚硫酰氯 | 5.5 | 30 | 17 | | 千克 | 23AB | --Thionyl chloride |
| 2812.1900 | --其他: | | | | | | | --Other: |
| 2812.1900[暂] 10 | 氯化亚砜(亚硫酰氯,氧氯化硫) | 2 | 30 | 17 | | 千克 | 23AB | Sulphoxide chloride |
| 2812.1900 20 | 三氯化砷 | 5.5 | 30 | 17 | | 千克 | 23AB | Arsenic trichloride |
| 2812.1900 91 | 其他非金属氯化物 | 5.5 | 30 | 17 | | 千克 | | Other chlorides of non-metals |
| 2812.1900 99 | 其他非金属氯氧化物 | 5.5 | 30 | 17 | | 千克 | | Other chloride oxides of non-metals |
| | -其他: | | | | | | | -Other: |
| | ---氟化物及氟氧化物: | | | | | | | ---Fluoride and oxyfluoride: |
| 2812.9011 | ----三氟化氮 | 5.5 | 30 | 17 | 9 | 千克 | AB | ----Nitrogen trifluoride |
| 2812.9019 | ----其他 | 5.5 | 30 | 17 | | 千克 | | ----Other |

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|---|---|---|---|---|---|---|---|---|
| 2812.9019 10 | 三氟化氯 | 5.5 | 30 | 17 | | 千克 | 3A | Chlorine trifluoride |
| 2812.9019 20 | 三氟化砷(氟化亚砷) | 5.5 | 30 | 17 | | 千克 | X | Arsenic trifluoride |
| 2812.9019 30 | 硫酰氟 | 5.5 | 30 | 17 | | 千克 | S | Sulphurylfluoride |
| 2812.9019 90 | 其他氟化物及氟氧化物 | 5.5 | 30 | 17 | | 千克 | | Other fluoride and oxyfluoride |
| 2812.9090 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2812.9090 10 | 三溴化砷,三碘化砷(溴化亚砷,碘化亚砷) | 5.5 | 30 | 17 | | 千克 | X | Arsenic tribromide, arsenic triiodide |
| 2812.9090 90 | 其他非金属卤化物及卤氧化物 | 5.5 | 30 | 17 | | 千克 | | Other halides and halide oxides of non-metals |
| **28.13** | **非金属硫化物;商品三硫化二磷:** | | | | | | | **Sulphides of non-metals; commercial phosphorus trisulphides:** |
| 2813.1000 | -二硫化碳 | 5.5 | 30 | 17 | | 千克 | ABX | -Carbon disulphide |
| 2813.9000 | -其他 | 5.5 | 30 | 17 | | 千克 | | -Other |
| 2813.9000 10 | 五硫化二磷 | 5.5 | 30 | 17 | | 千克 | 23 | Phosphorus pentasulfide |
| 2813.9000 20 | 三硫化二磷 | 5.5 | 30 | 17 | | 千克 | AB | Phosphorus trisulfide |
| 2813.9000 90 | 其他非金属硫化物 | 5.5 | 30 | 17 | | 千克 | | Other sulphides of non-metals |
| | 第四分章 无机碱和金属氧化物、氢氧化物及过氧化物 | | | | | | | Ⅳ. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS |
| **28.14** | **氨及氨水:** | | | | | | | **Ammonia, anhydrous or in aqueous solution:** |
| 2814.1000[暂] | -氨 | 0 | 35 | 17 | | 千克 | AB | -Anhydrous ammonia |
| 2814.2000[暂] | -氨水 | 0 | 35 | 17 | | 千克 | | -Ammonia in aqueous solution |
| 2814.2000[暂] 10 | 氨水(含量≥10%) | 0 | 35 | 17 | | 千克 | AB | Ammonia in aqueous solution |
| 2814.2000[暂] 90 | 其他氨水 | 0 | 35 | 17 | | 千克 | | Other ammonia in aqueous solution |
| **28.15** | **氢氧化钠(烧碱);氢氧化钾(苛性钾);过氧化钠及过氧化钾:** | | | | | | | **Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides or sodium or potassium:** |
| | -氢氧化钠(烧碱): | | | | | | | -Sodium hydroxide (caustic soda): |
| 2815.1100 | --固体 | 10 | 35 | 17 | | 千克 | ABG | --Solid |
| 2815.1200 | --水溶液(氢氧化钠浓溶液及液体烧碱) | 8 | 35 | 17 | | 千克 | ABG | --In aqueous solution (soda lye or liquid soda) |
| 2815.2000 | -氢氧化钾(苛性钾) | 5.5 | 30 | 17 | 13 | 千克 | AB | -Potassium hydroxide (caustic potash) |
| 2815.3000 | -过氧化钠及过氧化钾 | 5.5 | 30 | 17 | | 千克 | AB | -Peroxides of sodium or potassium |
| **28.16** | **氢氧化镁及过氧化镁;锶或钡的氧化物、氢氧化物及过氧化物:** | | | | | | | **Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:** |
| 2816.1000 | -氢氧化镁及过氧化镁 | 5.5 | 30 | 17 | | 千克 | | -Hydroxide and peroxide of magnesium |
| 2816.1000 10 | 过氧化镁 | 5.5 | 30 | 17 | | 千克 | AB | Peroxide of magnesium |
| 2816.1000 90 | 氢氧化镁 | 5.5 | 30 | 17 | | 千克 | | Hydroxide |
| 2816.4000[暂] | -锶或钡的氧化物、氢氧化物及过氧化物 | 2 | 30 | 17 | | 千克 | | -Oxides, hydroxides and peroxides, of strontium or barium |
| **28.17** | **氧化锌及过氧化锌:** | | | | | | | **Zinc oxide; Zinc peroxide:** |
| 2817.0010 | ---氧化锌 | 5.5 | 40 | 17 | | 千克 | AB | ---Zinc oxide |
| 2817.0090 | ---过氧化锌 | 5.5 | 30 | 17 | | 千克 | AB | ---Zinc peroxide |
| **28.18** | **人造刚玉,不论是否已有化学定义;氧化铝;氢氧化铝:** | | | | | | | **Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:** |
| | -人造刚玉,不论是否已有化学定义: | | | | | | | -Artificial corundum, whether or not chemically defined: |
| 2818.1010 | ---棕刚玉 | 5.5 | 20 | 17 | | 千克 | | ---Brown fused alumina |
| 2818.1090 | ---其他 | 5.5 | 20 | 17 | | 千克 | | ---Other |

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| 2818.2000暂 | -氧化铝,但人造刚玉除外 | 0 | 30 | 17 | | 千克 | 7 | -Aluminium oxide, other than artificial corundum |
| 2818.3000 | -氢氧化铝 | 5.5 | 30 | 17 | | 千克 | | -Aluminium hydroxide |
| **28.19** | **铬的氧化物及氢氧化物:** | | | | | | | **Chromium oxides and hydroxides:** |
| 2819.1000 | -三氧化铬 | 5.5 | 20 | 17 | | 千克 | AB | -Chromium trioxide |
| 2819.9000 | -其他 | 5.5 | 30 | 17 | | 千克 | | -Other |
| **28.20** | **锰的氧化物:** | | | | | | | **Manganese oxide:** |
| 2820.1000 | -二氧化锰 | 5.5 | 40 | 17 | | 千克 | | -Manganese dioxide |
| 2820.9000 | -其他 | 5.5 | 30 | 17 | | 千克 | | -Other |
| **28.21** | **铁的氧化物及氢氧化物;土色料,按重量计三氧化二铁含量在70%及以上:** | | | | | | | **Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as $Fe_2O_3$:** |
| 2821.1000 | -铁的氧化物及氢氧化物 | 5.5 | 30 | 17 | | 千克 | | -Iron oxides and hydroxides |
| 2821.2000 | -土色料 | 5.5 | 45 | 17 | | 千克 | | -Earth colours |
| **28.22** | **钴的氧化物及氢氧化物;商品氧化钴:** | | | | | | | **Cobalt oxides and hydroxides; commercial cobalt oxides:** |
| 2822.0010暂 | ---四氧化三钴 | 2 | 30 | 17 | 13 | 千克 | 4xy | ---Cobalt tetroxide |
| 2822.0090暂 | ---其他 | 2 | 30 | 17 | | 千克 | 4xy | ---Other |
| **28.23** | **钛的氧化物:** | | | | | | | **Titanium oxides:** |
| 2823.0000 | 钛的氧化物 | 5.5 | 30 | 17 | | 千克 | | Titanium oxides |
| **28.24** | **铅的氧化物;铅丹及铅橙:** | | | | | | | **Lead oxides; red lead and orange lead:** |
| 2824.1000 | -一氧化铅(铅黄、黄丹) | 5.5 | 30 | 17 | | 千克 | ABX | -Lead monoxide (litharge, massicot) |
| | -其他: | | | | | | | -Other: |
| 2824.9010 | ---铅丹及铅橙 | 5.5 | 45 | 17 | | 千克 | ABX | ---Red lead and orange lead |
| 2824.9090 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| **28.25** | **肼(联氨)、胲(羟胺)及其无机盐;其他无机碱;其他金属氧化物、氢氧化物及过氧化物:** | | | | | | | **Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:** |
| | -肼(联氨)、胲(羟胺)及其无机盐: | | | | | | | -Hydrazine and hydroxylamine and their inorganic salts: |
| 2825.1010 | ---水合肼 | 5.5 | 30 | 17 | | 千克 | | ---Hydrazine hydrate |
| 2825.1010 10 | 纯度70%及以上的水合肼 | 5.5 | 30 | 17 | | 千克 | 3A | Hydrazine hydrate, purity≥70% |
| 2825.1010 90 | 纯度70%以下的水合肼 | 5.5 | 30 | 17 | | 千克 | AB | Hydrazine hydrate, purity<70% |
| 2825.1020 | ---硫酸羟胺 | 5.5 | 30 | 17 | | 千克 | AB | ---Hydroxylamine sulphate |
| 2825.1090 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| | -锂的氧化物及氢氧化物: | | | | | | | -Lithium oxide and hydroxide: |
| 2825.2010 | ---氢氧化锂 | 5.5 | 30 | 17 | | 千克 | AB | ---Lithium hydroxide |
| 2825.2090 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| | -钒的氧化物及氢氧化物: | | | | | | | -Vanadium oxides and hydroxides: |
| 2825.3010 | ---五氧化二钒 | 5.5 | 30 | 17 | | 千克 | 4ABxy | ---Divanadium pentaoxide |
| 2825.3090 | ---其他 | 5.5 | 30 | 17 | | 千克 | 4xy | ---Other |
| 2825.4000暂 | -镍的氧化物及氢氧化物 | 2 | 30 | 17 | 13 | 千克 | | -Nickel oxides and hydroxides |
| 2825.5000 | -铜的氧化物及氢氧化物 | 5.5 | 30 | 17 | | 千克 | | -Copper oxides and hydroxides |
| 2825.6000 | -锗的氧化物及二氧化锆 | 5.5 | 30 | 17 | | 千克 | | -Germanium oxides and zirconium dioxide |
| 2825.6000 01 | 锗的氧化物 | 5.5 | 30 | 17 | | 千克 | 4xy | Cermanium oxides |
| 2825.6000 90 | 二氧化锆 | 5.5 | 30 | 17 | | 千克 | 3 | Zirconium dioxide |
| 2825.7000 | -钼的氧化物及氢氧化物 | 5.5 | 30 | 17 | | 千克 | 4xy | -Molybdenum oxides and hydroxides |
| 2825.8000 | -锑的氧化物 | 5.5 | 30 | 17 | | 千克 | 4xBy | -Antimony oxides |

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| | -其他: | | | | | | | -Other: |
| | ---钨的氧化物及氢氧化物: | | | | | | | ---Tungsten oxides and hydroxides: |
| 2825.9011 | ----钨酸 | 5.5 | 30 | 17 | | 千克 | 4xy | ----Tungstic acid |
| 2825.9012 | ----三氧化钨 | 5.5 | 30 | 17 | | 千克 | 4xy | ----Tungstic oxide |
| 2825.9019 | ----其他 | 5.5 | 30 | 17 | | 千克 | | ----Other |
| 2825.9019 10 | 蓝色氧化钨 | 5.5 | 30 | 17 | | 千克 | 4xy | Blue tungsten oxides |
| 2825.9019 90 | 其他钨的氧化物及氢氧化物 | 5.5 | 30 | 17 | | 千克 | | Other tungsten oxides and hydroxides |
| | ---铋的氧化物及氢氧化物: | | | | | | | ---Bismuth oxdes and hydroxides: |
| 2825.9021 | ----三氧化二铋 | 5.5 | 30 | 17 | 13 | 千克 | 4xyAB | ----Bismuth trioxide |
| 2825.9029 | ----其他 | 5.5 | 30 | 17 | | 千克 | 4xyAB | ----Other |
| | ---锡的氧化物及氢氧化物: | | | | | 千克 | | ---Tin oxides and hydroxides: |
| 2825.9031 | ----二氧化锡 | 5.5 | 30 | 17 | | 千克 | 4xyAB | ----Tin dioxide |
| 2825.9039 | ----其他 | 5.5 | 30 | 17 | | 千克 | 4xyAB | ----Other |
| | ---铌的氧化物及氢氧化物: | | | | | | | ---Niobium oxdes and hydroxides: |
| 2825.9041 | ----一氧化铌 | 5.5 | 30 | 17 | | 千克 | A | ----Columbium monoxide |
| 2825.9049 | ----其他 | 5.5 | 30 | 17 | | 千克 | AB | ----Other |
| 2825.9090 | ---其他 | 5.5 | 30 | 17 | | 千克 | AB | ---Other |
| | 第五分章 无机酸盐、无机过氧酸盐及金属酸盐、金属过氧酸盐 | | | | | | | Ⅴ. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS |
| **28.26** | **氟化物;氟硅酸盐、氟铝酸盐及其他氟络盐:** | | | | | | | **Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:** |
| | -氟化物: | | | | | | | -Fluorides: |
| | --氟化铝: | | | | | | | --Of aluminium: |
| 2826.1210 | ---无水氟化铝 | 5.5 | 30 | 17 | | 千克 | | ---Anhydrous aluminium chloride |
| 2826.1290 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 2826.1910 | ---铵的氟化物 | 5.5 | 30 | 17 | | 千克 | | ---Of ammonium |
| 2826.1910 10 | 氟化氢铵 | 5.5 | 30 | 17 | | 千克 | 3A | Ammonium hydrogen fluoride |
| 2826.1910 90 | 其他铵的氟化物 | 5.5 | 30 | 17 | | 千克 | | Other ammonium fluorid |
| 2826.1920 | ---钠的氟化物 | 5.5 | 30 | 17 | | 千克 | | ---Of sodium |
| 2826.1920 10 | 氟化钠 | 5.5 | 30 | 17 | | 千克 | 3AB | Sodium fluoride |
| 2826.1920 20 | 氟化氢钠 | 5.5 | 30 | 17 | | 千克 | 3A | Sodium hydrogen fluoride |
| 2826.1920 90 | 其他钠的氟化物 | 5.5 | 30 | 17 | | 千克 | | Other sodium fluorid |
| 2826.1990 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2826.1990 10 | 氟化钾 | 5.5 | 30 | 17 | | 千克 | 3A | Potassium fluoride |
| 2826.1990 20 | 氟化氢钾 | 5.5 | 30 | 17 | | 千克 | 3A | Potassium hydrogen fluoride |
| 2826.1990 30 | 氟化铅,四氟化铅,氟化镉 | 5.5 | 30 | 17 | | 千克 | X | Lead fluoride,lead tetrafluoried ,cadmium fluoride |
| 2826.1990 90 | 其他氟化物 | 5.5 | 30 | 17 | | 千克 | | Other fluorides |
| 2826.3000 | -六氟铝酸钠(人造冰晶石) | 5.5 | 30 | 17 | 13 | 千克 | | -Sodium hexafluoroaluminate (synthetic cryolite) |
| | -其他: | | | | | | | -Other: |
| 2826.9010 | ---氟硅酸盐 | 5.5 | 30 | 17 | | 千克 | | ---Fluorosilicates |
| 2826.9020 | ---六氟磷酸锂 | 5.5 | 30 | 17 | 13 | 千克 | | ---Lithium Hexafluoroarsenate |
| 2826.9090 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2826.9090 10 | 氟钽酸钾 | 5.5 | 30 | 17 | | 千克 | | Potassium tantalifluoride |
| 2826.9090 30 | 氟硼酸铅,氟硼酸镉 | 5.5 | 30 | 17 | | 千克 | X | lead fluoboriate, cadmium fluoboriate |

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|---|---|---|---|---|---|---|---|---|
| 2826.9090 90 | 氟铝酸盐及其他氟络盐 | 5.5 | 30 | 17 | | 千克 | | Fluoroaluminates and other complex fluorine salts |
| **28.27** | **氯化物、氯氧化物及氢氧基氯化物;溴化物及溴氧化物;碘化物及碘氧化物:** | | | | | | | **Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:** |
| | -氯化铵: | | | | | | | -Ammonium chloride: |
| 2827.1010 | ---肥料用 | 4 | 11 | 17 | | 千克 | G | ---For use as fertilizer |
| 2827.1090 | ---其他 | 5.5 | 30 | 17 | | 千克 | G | ---Other |
| 2827.2000 | -氯化钙 | 5.5 | 50 | 17 | 9 | 千克 | AB | -Calcium chloride |
| | -其他氯化物: | | | | | | | -Other chlorides: |
| 2827.3100 | --氯化镁 | 5.5 | 30 | 17 | | 千克 | AB | --Of magnesium |
| 2827.3200 | --氯化铝 | 5.5 | 30 | 17 | | 千克 | | --Of aluminium |
| 2827.3500 | --氯化镍 | 5.5 | 30 | 17 | | 千克 | AB | --Of nickel |
| | --其他: | | | | | | | --Other: |
| 2827.3910 | ---氯化锂 | 5.5 | 30 | 17 | | 千克 | | ---Lithium chloride |
| 2827.3920 | ---氯化钡 | 5.5 | 30 | 17 | | 千克 | AB | ---Barium chleride |
| 2827.3930 | ---氯化钴 | 5.5 | 30 | 17 | | 千克 | 4ABxy | ---Cobalt chleride |
| 2827.3990 | ---其他 | 5.5 | 30 | 17 | | 千克 | AB | ---Other |
| | -氯氧化物及氢氧基氯化物: | | | | | | | -Chloride oxides and chloride hydroxides: |
| 2827.4100 | --铜的氯氧化物及氢氧基氯化物 | 5.5 | 30 | 17 | | 千克 | | --of copper |
| | --其他: | | | | | | | --Other: |
| 2827.4910 | ---锆的氯氧化物及氢氧基氯化物 | 5.5 | 30 | 17 | | 千克 | | ---of zirconium |
| 2827.4990 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| | -溴化物及溴氧化物: | | | | | | | -Bromides and bromide oxides: |
| 2827.5100 | --溴化钠及溴化钾 | 5.5 | 30 | 17 | | 千克 | | --Bromides of sodium or of potassium |
| 2827.5900 | --其他 | 5.5 | 30 | 17 | | 千克 | | --Other |
| 2827.6000 | -碘化物及碘氧化物 | 5.5 | 30 | 17 | | 千克 | AB | -Iodides and iodide oxides |
| **28.28** | **次氯酸盐;商品次氯酸钙;亚氯酸盐;次溴酸盐:** | | | | | | | **Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:** |
| 2828.1000 | -商品次氯酸钙及其他钙的次氯酸盐 | 12 | 80 | 17 | 5 | 千克 | | -Commercial calcium hypochlorite and other calcium hypochlorites |
| 2828.9000 | -其他 | 5.5 | 30 | 17 | | 千克 | AB | -Other |
| **28.29** | **氯酸盐及高氯酸盐;溴酸盐及过溴酸盐;碘酸盐及高碘酸盐:** | | | | | | | **Chlorates and perchlorates; bromates and perbromates; iodates and periodates:** |
| | -氯酸盐: | | | | | | | -Chlorates: |
| 2829.1100 | --氯酸钠 | 12 | 30 | 17 | | 千克 | AB | --Of sodium |
| | --其他: | | | | | | | --Other: |
| 2829.1910 | ---氯酸钾(洋硝) | 5.5 | 20 | 17 | | 千克 | 9B | ---Potassium chlorate |
| 2829.1990 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2829.9000 | -其他 | 5.5 | 30 | 17 | | 千克 | | -Other |
| 2829.9000 10 | 颗粒<500μm 的球形高氯酸铵 | 5.5 | 30 | 17 | | 千克 | 3A | Ammonium perchlorate, spheroids. Granularity < 500μm |
| 2829.9000 90 | 其他高氯酸盐、溴酸盐等(包括过溴酸盐、碘酸盐及高碘酸盐) | 5.5 | 30 | 17 | | 千克 | | Other perchlorates, bromates (Including perbromates iodates and periodates) |
| **28.30** | **硫化物;多硫化物,不论是否已有化学定义:** | | | | | | | **Sulphides; polysulphides, whether or not chemically defined:** |
| | -钠的硫化物: | | | | | | | -Sodium sulphides: |
| 2830.1010 | ---硫化钠 | 5.5 | 40 | 17 | | 千克 | 3AB | ---Sodium sulphide |

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|---|---|---|---|---|---|---|---|---|
| 2830.1090 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| 2830.9020 | ---硫化锑 | 5.5 | 45 | 17 | | 千克 | B | ---Antimony sulphide |
| 2830.9030 | ---硫化钴 | 5.5 | 30 | 17 | | 千克 | | ---Cobalt sulphide |
| 2830.9090 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| **28.31** | **连二亚硫酸盐及次硫酸盐:** | | | | | | | **Dithionites and sulphoxylates:** |
| | -钠的连二亚硫酸盐及次硫酸盐: | | | | | | | -of sodium: |
| 2831.1010 | ---钠的连二亚硫酸盐 | 5.5 | 30 | 17 | | 千克 | AB | ---Sodium Dithionites |
| 2831.1020 | ---钠的次硫酸盐 | 5.5 | 30 | 17 | | 千克 | | ---Sodium Sulphoxylates |
| 2831.9000 | -其他 | 5.5 | 30 | 17 | | 千克 | | -Other |
| **28.32** | **亚硫酸盐;硫代硫酸盐:** | | | | | | | **Sulphites; thiosulphates:** |
| 2832.1000 | -钠的亚硫酸盐 | 5.5 | 30 | 17 | | 千克 | | -Sodium sulphites |
| 2832.2000 | -其他亚硫酸盐 | 5.5 | 30 | 17 | | 千克 | AB | -Other sulphites |
| 2832.3000 | -硫代硫酸盐 | 5.5 | 30 | 17 | | 千克 | | -Thiosulphates |
| **28.33** | **硫酸盐;矾;过硫酸盐:** | | | | | | | **Sulphates; alums; peroxosulphates (persulphates):** |
| | -钠的硫酸盐: | | | | | | | -Sodium sulphates: |
| 2833.1100 | --硫酸钠 | 5.5 | 40 | 17 | | 千克 | 4xy | --Disodium sulphate |
| 2833.1900 | --其他 | 5.5 | 30 | 17 | | 千克 | | --Other |
| | -其他硫酸盐: | | | | | | | -Other sulphates: |
| 2833.2100 | --硫酸镁 | 5.5 | 30 | 17 | | 千克 | AB | --Of magnesium |
| 2833.2200 | --硫酸铝 | 5.5 | 30 | 17 | | 千克 | | --Of aluminium |
| 2833.2400 | --镍的硫酸盐 | 5.5 | 30 | 17 | | 千克 | | --Of nickel |
| 2833.2500 | --铜的硫酸盐 | 5.5 | 30 | 17 | | 千克 | | --Of copper |
| 2833.2700 | --硫酸钡 | 5.5 | 30 | 17 | | 千克 | G | --Of barium |
| | --其他: | | | | | | | --Other: |
| 2833.2910 | ---硫酸亚铁 | 5.5 | 45 | 17 | | 千克 | AB | ---Ferrous sulphate |
| 2833.2920 | ---铬的硫酸盐 | 5.5 | 30 | 17 | | 千克 | | ---Chromium sulphate |
| 2833.2930 | ---硫酸锌 | 5.5 | 30 | 17 | 5 | 千克 | AB | ---Zinc sulphates |
| 2833.2990 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2833.2990 10 | 硫酸钴 | 5.5 | 30 | 17 | | 千克 | 4ABxy | Cobalt sulphate |
| 2833.2990 90 | 其他硫酸盐 | 5.5 | 30 | 17 | | 千克 | AB | Other sulphates |
| | -矾: | | | | | | | -Alums: |
| 2833.3010 | ---钾铝矾 | 5.5 | 45 | 17 | | 千克 | | ---Potassium aluminum sulfate |
| 2833.3090 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2833.4000 | -过硫酸盐 | 5.5 | 30 | 17 | | 千克 | | -Peroxosulphates (persulphates) |
| **28.34** | **亚硝酸盐;硝酸盐:** | | | | | | | **Nitrites; nitrates:** |
| 2834.1000 | -亚硝酸盐 | 5.5 | 30 | 17 | | 千克 | AB | -Nitrites |
| | -硝酸盐: | | | | | | | -Nitrates: |
| | --硝酸钾: | | | | | | | --Of potassium: |
| 2834.2110[暂] | ---肥料用 | 1 | 11 | 17 | | 千克 | AB | ---For use as fertilizer |
| 2834.2190 | ---其他 | 5.5 | 30 | 17 | | 千克 | AB | ---Other |
| | --其他: | | | | | | | --Other: |
| 2834.2910 | ---硝酸钴 | 5.5 | 30 | 17 | | 千克 | AB | ---Of cobalt |
| 2834.2990 | ---其他 | | 30 | 17 | | 千克 | | ---Other |

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|---|---|---|---|---|---|---|---|---|
| 2834.2990[暂] 01 | 硝酸钡 | 2 | 30 | 17 | | 千克 | AB | Barium nitrate |
| 2834.2990 90 | 其他硝酸盐 | 5.5 | 30 | 17 | | 千克 | | Other nitrates |
| **28.35** | **次磷酸盐、亚磷酸盐、磷酸盐及多磷酸盐，无论是否已有化学定义：** | | | | | | | **Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates, whether or not chemically defined:** |
| 2835.1000 | -次磷酸盐及亚磷酸盐 | 5.5 | 20 | 17 | | 千克 | | -Phosphinates (hypophosphites) and phosphonates (phosphites) |
| | -磷酸盐： | | | | | | | -Phosphates: |
| 2835.2200 | --磷酸一钠及磷酸二钠 | 5.5 | 20 | 17 | | 千克 | | --Of mono- or disodium |
| 2835.2400 | --钾的磷酸盐 | 5.5 | 20 | 17 | | 千克 | | --Of potassium |
| | --正磷酸氢钙(磷酸二钙)： | | | | | | | --Calcium hydrogenorthophosphate (dicalcium phosphate): |
| 2835.2510 | ---饲料级的 | 5.5 | 20 | 17 | | 千克 | AB | ---Feed grade |
| 2835.2520 | ---食品级的 | 5.5 | 20 | 17 | 5 | 千克 | AB | ---Food grade |
| 2835.2590 | ---其他 | 5.5 | 20 | 17 | | 千克 | | ---Other |
| 2835.2600 | --其他磷酸钙 | 5.5 | 20 | 17 | | 千克 | | --Other phosphates of calcium |
| | --其他： | | | | | | | --Other: |
| 2835.2910 | ---磷酸三钠 | 5.5 | 20 | 17 | | 千克 | AB | ---Trisodium phosphate |
| 2835.2990 | ---其他 | 5.5 | 20 | 17 | | 千克 | A | ---Other |
| | -多磷酸盐： | | | | | | | -Polyphosphates: |
| | --三磷酸钠(三聚磷酸钠)： | | | | | | | --Sodium triphosphate (sodium tripolyphosphate): |
| 2835.3110 | ---食品级的 | 5.5 | 20 | 17 | 13 | 千克 | AB | ---Food grade |
| 2835.3190 | ---其他 | 5.5 | 20 | 17 | 13 | 千克 | | ---Other |
| | --其他： | | | | | | | --Other: |
| | ---六偏磷酸钠： | | | | | | | ---Sodium hexametaphosphate: |
| 2835.3911 | ----食品级的 | 5.5 | 20 | 17 | 9 | 千克 | AB | ----Food grade |
| 2835.3919 | ----其他 | 5.5 | 20 | 17 | | 千克 | | ----Other |
| 2835.3990 | ---其他 | 5.5 | 20 | 17 | | 千克 | | ---Other |
| **28.36** | **碳酸盐；过碳酸盐；含氨基甲酸铵的商品碳酸铵：** | | | | | | | **Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:** |
| 2836.2000 | -碳酸钠(纯碱) | 5.5 | 35 | 17 | 9 | 千克 | AG | -Disodium carbonate |
| 2836.3000 | -碳酸氢钠(小苏打) | 5.5 | 45 | 17 | 9 | 千克 | ABG | -Sodium hydrogencarbonate (sodium bicarbonate) |
| 2836.4000 | -钾的碳酸盐 | 5.5 | 30 | 17 | | 千克 | | -Potassium carbonates |
| 2836.5000 | -碳酸钙 | 5.5 | 45 | 17 | | 千克 | AB | -Calcium carbonate |
| 2836.6000[暂] | -碳酸钡 | 1 | 40 | 17 | | 千克 | | -Barium carbonate |
| | -其他： | | | | | | | -Other: |
| 2836.9100[暂] | --锂的碳酸盐 | 2 | 30 | 17 | | 千克 | | --Lithium carbonates |
| 2836.9200[暂] | --锶的碳酸盐 | 2 | 30 | 17 | | 千克 | | --Strontium carbonate |
| | --其他： | | | | | | | --Other: |
| 2836.9910 | ---碳酸镁 | 5.5 | 45 | 17 | | 千克 | AB | ---Magnesium carbonate |
| 2836.9930[暂] | ---碳酸钴 | 2 | 30 | 17 | | 千克 | 4xy | ---Cobalt carbonate |
| 2836.9940 | ---商品碳酸铵及其他铵的碳酸盐 | 5.5 | 30 | 17 | | 千克 | | ---Commericial ammonium carbonate and other ammonium carbonates |
| 2836.9950 | ---碳酸锆 | 5.5 | 30 | 17 | | 千克 | AB | ---Zirconium carbonate |
| 2836.9990 | ---其他 | 5.5 | 30 | 17 | 13 | 千克 | A | ---Other |
| **28.37** | **氰化物、氧氰化物及氰络合物：** | | | | | | | **Cyanides, cyanide oxides and complex cyanides:** |

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|---|---|---|---|---|---|---|---|---|
| | -氰化物及氧氰化物: | | | | | | | -Cyanides and cyanide oxides: |
| | --氰化钠及氧氰化钠: | | | | | | | --Of sodium: |
| 2837.1110 | ---氰化钠 | 5.5 | 20 | 17 | | 千克 | X23AB | ---Sodium cyanide |
| 2837.1120 | ---氧氰化钠 | 5.5 | 30 | 17 | | 千克 | | ---Sodium cyanide oxide |
| | --其他: | | | | | | | --Other: |
| 2837.1910 | ---氰化钾 | 5.5 | 20 | 17 | | 千克 | 23XAB | ---Potassium cyanide |
| 2837.1990 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2837.1990 11 | 氰化锌、氰化亚铜、氰化铜(氰化高铜) | 5.5 | 30 | 17 | | 千克 | X | Znic cyanide, cuprous cyanide, copper cyanide (cupric cyanide) |
| 2837.1990 12 | 氰化镍、氰化钙(氰化亚镍) | 5.5 | 30 | 17 | | 千克 | X | Nickel cyanide, calcium cyanide (Nickelous cygnide) |
| 2837.1990 13 | 氰化钡、氰化镉、氰化铅 | 5.5 | 30 | 17 | | 千克 | X | Barium cyanide, cadmium cyanide, lead cyanide |
| 2837.1990 14 | 氰化钴[氰化钴(Ⅱ)、氰化钴(Ⅲ)] | 5.5 | 30 | 17 | | 千克 | X | Cobalt cyanide [Cobalt cyanide (Co(CN)3), Cobalt cyanide (Co(CN)2)] |
| 2837.1990 90 | 其他氰化物及氧氰化物 | 5.5 | 30 | 17 | | 千克 | | Other cyanides and cyanide oxides |
| 2837.2000 | -氰络合物 | 5.5 | 30 | 17 | | 千克 | | -Complex cyanides |
| 2837.2000 11 | 氰化镍钾、氰化钠铜锌(氰化钾镍、镍氰化钾、铜盐) | 5.5 | 30 | 17 | | 千克 | X | Potassium nickel cyanide, sodium coopper-zinc cyanide (nickel potassium cyanide, nantokite) |
| 2837.2000 12 | 氰化亚铜(三)钠、氰化亚铜(三)钾(紫铜盐、紫铜矾、氰化铜钠、氰化亚铜钾、亚铜氰化钾) | 5.5 | 30 | 17 | | 千克 | X | Cuprous cyanide (c) sodium, cuprous cyanide (c) potassium (copper salt, copper alum, sodium cyanide copper, cuprous potassium cyanide, cuprous potassium cyanide) |
| 2837.2000 90 | 其他氰络合物 | 5.5 | 30 | 17 | | 千克 | | Other complex cyanide |
| **28.39** | **硅酸盐;商品碱金属硅酸盐:** | | | | | | | **Silicates; commercial alkali metal silicates:** |
| | -钠盐: | | | | | | | -Of sodium: |
| 2839.1100 | --偏硅酸钠 | 5.5 | 40 | 17 | | 千克 | AB | --Sodium metasilicates |
| | --其他: | | | | | | | --Other: |
| 2839.1910 | ---硅酸钠 | 5.5 | 30 | 17 | | 千克 | A | ---Sodium silicate |
| 2839.1990 | ---其他钠盐 | 5.5 | 30 | 17 | | 千克 | | ---Other Sodium salts |
| 2839.9000 | -其他 | | 30 | 17 | | 千克 | | -Other |
| 2839.9000[暂] 01 | 锆的硅酸盐 | 2 | 30 | 17 | | 千克 | | Zirconium silicate |
| 2839.9000 10 | 硅酸铅 | 5.5 | 30 | 17 | | 千克 | X | Lead silicate |
| 2839.9000 90 | 其他硅酸盐;商品碱金属硅酸盐 | 5.5 | 30 | 17 | | 千克 | | Other silicate, commercial alkali metal silicates |
| **28.40** | **硼酸盐及过硼酸盐:** | | | | | | | **Borates; peroxoborates (perborates):** |
| | -四硼酸钠(精炼硼砂): | | | | | | | -Disodium tetraborate (refined borax): |
| 2840.1100[暂] | --无水四硼酸钠 | 2 | 20 | 17 | | 千克 | | --Anhydrous |
| 2840.1900[暂] | --其他 | 2 | 20 | 17 | | 千克 | | --Other |
| 2840.2000 | -其他硼酸盐 | 5.5 | 30 | 17 | | 千克 | | -Other borates |
| 2840.2000 10 | 硼酸锌 | 5.5 | 30 | 17 | | 千克 | S | Zinc borate |
| 2840.2000 90 | 其他硼酸盐 | 5.5 | 30 | 17 | | 千克 | | Other borate |
| 2840.3000 | -过硼酸盐 | 5.5 | 30 | 17 | | 千克 | | -Peroxoborates (perborates) |
| **28.41** | **金属酸盐及过金属酸盐:** | | | | | | | **Salts of oxometallic or peroxometallic acids:** |
| 2841.3000 | -重铬酸钠 | 5.5 | 20 | 17 | | 千克 | AB | -Sodium dichromate |
| 2841.5000 | -其他铬酸盐及重铬酸盐;过铬酸盐 | 5.5 | 30 | 17 | | 千克 | | -Other chromates and dichromates; peroxochromates |
| | -亚锰酸盐、锰酸盐及高锰酸盐: | | | | | | | -Manganites, manganates and permanganates: |
| 2841.6100 | --高锰酸钾 | 5.5 | 30 | 17 | | 千克 | 23AB | --Potassium permanganate |
| | --其他: | | | | | | | --Other: |

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|---|---|---|---|---|---|---|---|---|
| 2841.6910 | ---锰酸锂 | 5.5 | 30 | 17 | 13 | 千克 | | ---Lithium manganate |
| 2841.6990 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| | -钼酸盐： | | | | | | | -Molybdates： |
| 2841.7010 | ---钼酸铵 | 5.5 | 30 | 17 | | 千克 | 4xy | ---Ammonium molybdates |
| 2841.7090 | ---其他 | 5.5 | 30 | 17 | | 千克 | 4xy | ---Other |
| | -钨酸盐： | | | | | | | -Tungstates (wolframates)： |
| 2841.8010 | ---仲钨酸铵 | 5.5 | 30 | 17 | | 千克 | 4xy | ---Ammonium paratungstate |
| 2841.8020 | ---钨酸钠 | 5.5 | 30 | 17 | | 千克 | 4xy | ---Sodium tungstate |
| 2841.8030 | ---钨酸钙 | 5.5 | 30 | 17 | | 千克 | 4xy | ---Calcium wolframate |
| 2841.8040 | ---偏钨酸铵 | 5.5 | 30 | 17 | | 千克 | 4xy | ---Ammonium metatungstate |
| 2841.8090 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2841.9000 | -其他 | | 30 | 17 | | 千克 | | -Other |
| 2841.9000[暂] 10 | 钴酸锂 | 2 | 30 | 17 | 13 | 千克 | | Lithium cobaltate |
| 2841.9000[暂] 20 | 铼酸盐 | 0 | 30 | 17 | | 千克 | | Rhenate |
| 2841.9000 90 | 其他金属酸盐及过金属酸盐 | 5.5 | 30 | 17 | | 千克 | | Other salts of oxometallic or peroxometallic acids |
| **28.42** | **其他无机酸盐及过氧酸盐(包括不论是否已有化学定义的硅铝酸盐),但迭氮化物除外：** | | | | | | | **Other salts of inorganic acids or peroxoacids(including aluminosilicates whether or not chemically defined), other than azides：** |
| 2842.1000 | -硅酸复盐及硅酸络盐(包括不论是否已有化学定义的硅铝酸盐) | 5.5 | 30 | 17 | | 千克 | AB | -Double or complex silicates, including aluminosilicates whether or not chemically defined |
| | -其他： | | | | | | | -Other： |
| | ---雷酸盐、氰酸盐及硫氰酸盐： | | | | | | | ---Fulminates, cyanates and thiocyanates： |
| 2842.9011 | ----硫氰酸钠 | 5.5 | 30 | 17 | | 千克 | | ----Sodium sulfocyanate |
| 2842.9019 | ----其他 | 5.5 | 30 | 17 | | 千克 | | ----Other |
| 2842.9019 10 | 其他硫氰酸盐 | 5.5 | 30 | 17 | | 千克 | AB | Other thiocyanates |
| 2842.9019 90 | 雷酸盐及氰酸盐 | 5.5 | 30 | 17 | | 千克 | | Fulminates and cyanates |
| 2842.9020 | ---碲化镉 | 5.5 | 30 | 17 | | 千克 | ABX | ---Cadmium telluride |
| 2842.9030 | ---锂镍钴锰氧化物 | 5.5 | 30 | 17 | 13 | 千克 | AB | ---Lithium nickel cobalt manganese oxides |
| 2842.9040 | ---磷酸铁锂 | 5.5 | 30 | 17 | | 千克 | A | ---Lithium iron phosphate |
| 2842.9050 | ---硒酸盐及亚硒酸盐 | 5.5 | 30 | 17 | | 千克 | AB | ---Colloidal selenium and selenite |
| 2842.9090 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2842.9090 13 | 亚砷酸钠、亚砷酸钾、亚砷酸钙(偏亚砷酸钠) | 5.5 | 30 | 17 | 13 | 千克 | X | Sodium arsenite, potassium arsenite, calcium arsenite |
| 2842.9090 14 | 亚砷酸锶、亚砷酸钡、亚砷酸铁 | 5.5 | 30 | 17 | 13 | 千克 | X | Strontium arsenite, barium arsenite, Arsenous acid |
| 2842.9090 15 | 亚砷酸铜、亚砷酸锌、亚砷酸铅(亚砷酸氢铜) | 5.5 | 30 | 17 | 13 | 千克 | X | Copper arsonate, arsenen ous acrd, lead arsenite |
| 2842.9090 16 | 亚砷酸锑、砷酸铵、砷酸氢二铵 | 5.5 | 30 | 17 | 13 | 千克 | X | Antimony arsenite, ammonium arsenate, diammonium hydrogen arsenate |
| 2842.9090 17 | 砷酸钠、砷酸氢二钠、砷酸二氢钠(砷酸三钠) | 5.5 | 30 | 17 | 13 | 千克 | X | Sodium arsenate, sodium arsenate dibasic, sodium arsenate monobasic |
| 2842.9090 18 | 砷酸钾、砷酸二氢钾、砷酸镁 | 5.5 | 30 | 17 | 13 | 千克 | X | Potassium arsenate, potassium dihyrogwn arsenate, magnesium arsenate |
| 2842.9090 19 | 砷酸钙、砷酸钡、砷酸铁(砷酸三钙) | 5.5 | 30 | 17 | 13 | 千克 | X | Calcium arsenate, barium arsenate, ferric arsenate (tricalcium arsenate) |
| 2842.9090 21 | 砷酸亚铁、砷酸铜、砷酸锌 | 5.5 | 30 | 17 | 13 | 千克 | X | Ferrous arsenate, cupric arsenate, zinc arsenate |
| 2842.9090 22 | 砷酸铅、砷酸锑、偏砷酸钠 | 5.5 | 30 | 17 | 13 | 千克 | X | Lead arsenate, antimony arsenate, sodium metaarsenate |
| 2842.9090 23 | 硒化铅、硒化镉 | 5.5 | 30 | 17 | 13 | 千克 | X | Lead selenide, cadmium selenide |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2842.9090 90 | 其他无机酸盐及过氧酸盐(迭氮化物除外) | 5.5 | 30 | 17 | 13 | 千克 | AB | Other salts of inorganic acids or peroxoacids |
| | 第六分章 杂项产品 | | | | | | | Ⅵ. MISCELLANEOUS |
| **28.43** | **胶态贵金属;贵金属的无机或有机化合物,不论是否已有化学定义;贵金属汞齐:** | | | | | | | **Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:** |
| 2843.1000 | -胶态贵金属 | 5.5 | 30 | 17 | | 克 | | -Colloidal precious metals |
| | -银化合物: | | | | | | | -Silver compounds: |
| 2843.2100 | --硝酸银 | 5.5 | 30 | 17 | | 克 | AB | --Silver nitrate |
| 2843.2900 | --其他 | 5.5 | 30 | 17 | | 克 | | --Other |
| 2843.2900 10 | 氰化银、氰化银钾、亚砷酸银(银氰化钾、砷酸银) | 5.5 | 30 | 17 | | 克 | X | Silver cyanide, potassium arsentocyanide, silverarsenite (potassium silver(I) cyanide, slilver arsenate) |
| 2843.2900 90 | 其他银化合物(不论是否已有化学定义) | 5.5 | 30 | 17 | | 克 | | Other silver compounds (whether or not chemically defined) |
| 2843.3000 | -金化合物 | 5.5 | 30 | 17 | | 克 | | -Gold compounds |
| 2843.3000 10 | 氰化金、氰化金钾(含金40%)等[包括氰化亚金(Ⅰ)钾(含金68.3%)、氰化亚金(Ⅲ)钾(含金57%)] | 5.5 | 30 | 17 | | 克 | JX | Gold cyanide, potassium cyanide gold (gold content 40%) (containing 40% of gold) (including subcyanide gold (Ⅰ) (gold content 68.3%) postassium subcyanide gold (Ⅲ) (gold content 57%)) |
| 2843.3000 90 | 其他金化合物(不论是否已有化学定义) | 5.5 | 30 | 17 | | 克 | | Other gold compounds (whether or not chemically defined) |
| 2843.9000 | -其他贵金属化合物;贵金属汞齐 | 5.5 | 30 | 17 | | 克 | | -Other compounds; amalgams |
| 2843.9000 10 | 氯化钯 | 5.5 | 30 | 17 | | 克 | G | Palladium chloride |
| 2843.9000 20 | 氯化铂 | 5.5 | 30 | 17 | | 克 | 4xy | Platinum chloride |
| 2843.9000 30 | 其他铂化合物 | 5.5 | 30 | 17 | | 克 | 4xy | Other platinum compounds |
| 2843.9000 90 | 其他贵金属化合物,贵金属汞齐(不论是否已有化学定义) | 5.5 | 30 | 17 | | 克 | 4xy | Other precious metal compounds or precious amalgam (whether chemical definition exists or not) |
| **28.44** | **放射性化学元素及放射性同位素(包括可裂变或可转换的化学元素及同位素)及其化合物;含上述产品的混合物及残渣:** | | | | | | | **Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products:** |
| 2844.1000 | -天然铀及其化合物;含天然铀或天然铀化合物的合金、分散体(包括金属陶瓷)、陶瓷产品及混合物 | 5.5 | 30 | 17 | | 克/百万贝可 | 23 | -Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compouds |
| 2844.1000[暂] 10 | 天然铀及其化合物 | 0 | 30 | 17 | | 克/百万贝可 | 23 | Natural uranium and its compounds |
| 2844.1000 90 | 含天然铀或天然铀化合物的合金、分散体(包括金属陶瓷)、陶瓷产品及混合物 | 5.5 | 30 | 17 | | 克/百万贝可 | 23 | Contains natural uranium alloy or natural uranium compounds, dispersions (including metal ceramic), ceramic products and mixture |
| 2844.2000 | -U235浓缩铀及其化合物;钚及其化合物;含U235浓缩铀、钚或它们的化合物的合金、分散体(包括金属陶瓷)、陶瓷产品及混合物 | 5.5 | 30 | 17 | | 克/百万贝可 | 23 | -Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys dispersion (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products |
| 2844.2000[暂] 10 | 含U235浓度低于5%的低浓铀及其化合物 | 0 | 30 | 17 | | 克/百万贝可 | 23 | Containing U235 concentration less than 5% of low-enriched uranium and its compounds |
| 2844.2000 90 | 其他U235浓缩铀,钚及其化合物(包括其合金,分散体,陶瓷产品及混合物) | 5.5 | 30 | 17 | | 克/百万贝可 | 23 | Other U235 enriched uranium and plutonium and its compounds (including its alloy, dispersions, ceramic products and mixture) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2844.3000 | -U235贫化铀及其化合物;钍及其化合物;含U235贫化铀、钍或它们的化合物的合金、分散体(包括金属陶瓷)、陶瓷产品及混合物 | 5.5 | 30 | 17 | | 克/百万贝可 | 23 | -Uranium depleted in U235and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products |
| | -除子目2844.10、2844.20及2844.30以外的放射性元素、同位素及其化合物;含这些元素、同位素及其化合物的合金、分散体(包括金属陶瓷)、陶瓷产品及混合物: | | | | | | | -Radioactive elements and isotopes and compounds other than those of subheading No. 2844.10,2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues: |
| 2844.4010 | ---镭及镭盐 | 4 | 14 | 17 | | 克/百万贝可 | | ---Radium and its salts |
| 2844.4010 10 | 镭-226及其化合物、混合物(两用物项管制商品) | 4 | 14 | 17 | | 克/百万贝可 | 23 | Radium-226 and its compounds |
| 2844.4010 90 | 其他镭及镭盐 | 4 | 14 | 17 | | 克/百万贝可 | 2 | Other radium and its salts |
| 2844.4020 | ---钴及钴盐 | 4 | 14 | 17 | | 克/百万贝可 | 2 | ---Cobalt and its salts |
| 2844.4090 | ---其他 | 5.5 | 30 | 17 | | 克/百万贝可 | | ---Other |
| 2844.4090 10 | 铀-233及其化合物(包括呈金属、合金、化合物或浓缩物形态的各种材料) | 5.5 | 30 | 17 | | 克/百万贝可 | 23 | Uranium-233 and its compounds (including metallic material, alloys, compounds or enriched materials) |
| 2844.4090 20 | 氚、氚化物和氚的混合物,以及含有上述任何一种物质的产品(氚-氢原子比超过千分之一的,不包括含氚(任何形态)量小于1.48×10³GBq的产品) | 5.5 | 30 | 17 | | 克/百万贝可 | 23 | A mixture of tritium, tritium compound and tritium, and of material contains any of these products (tritium - more than one over one thousand of the hydrogen atom, does not include the content of tritium (any form) less than 1.48×10³GBq products) |
| 2844.4090 30 | 氦-3(3He)、含有氦-3的混合物(不包括氦-3的含量<1g的产品) | 5.5 | 30 | 17 | | 克/百万贝可 | 3 | helium (he) 3, 3 a mixture containing helium - 3 (not including the content of helium 3 < 1 g) |
| 2844.4090 40 | 发射α粒子,其α半衰期为10天或更长但小于200年的放射性核素(1. 单质;2. 含有α总活度为37GBq/kg或更大的任何这类放射性核素的化合物;3. 含有α总活度为37GBq/kg或更大的任何这类放射性核素的混合物;4. 含有任何上述物质的产品,不包括所含α活度小于3.7GBq的产品) | 5.5 | 30 | 17 | | 克/百万贝可 | 23 | Emission of alpha particles, the alpha half-life of 10 days or more but less than 200 years of radionuclides (1. single matter; 2. Containing a total activity of 37GBq / kg or greater in any of these types of radioactive compounds; 3. Containing a total activity of 37GBq / kg or greater in any of these types of radioactive mixture; 4. Containing any of the above substances in products, not including the alpha activity less than 3.7GBq products) |
| 2844.4090 90 | 其他放射性元素、同位素及其化合物(编号2844.10,2844.20,2844.30以外的放射性元素、同位素) | 5.5 | 30 | 17 | | 克/百万贝可 | 2 | Other radioactive elements and isotopes and their compounds (radioactive elements and isotopes other than those of subheading No. 2844.10, 2844.20 or 2844.30) |
| 2844.5000 | -核反应堆已耗尽(已辐照)的燃料元件(释热元件) | 5.5 | 30 | 17 | | 克 | | -Spent (irradiated) fuel elements (cartridges) of nuclear reactors |
| **28.45** | **税目28.44以外的同位素;这些同位素的无机或有机化合物,不论是否已有化学定义:** | | | | | | | **Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:** |
| 2845.1000 | -重水(氧化氘) | 5.5 | 30 | 17 | | 克 | 3 | -Heavy water (deuterium oxide) |
| 2845.9000 | -其他 | 5.5 | 30 | 17 | | 克 | | -Other |
| 2845.9000 10 | 除重水外的氘及氘化物 | 5.5 | 30 | 17 | | 克 | 3 | Deuterium and deuterides, other than heavy water |
| 2845.9000 20 | 硼-10同位素及其化合物、混合物(硼-10同位素占硼总量>20%的硼及其化合物、混合物) | 5.5 | 30 | 17 | | 克 | 3 | Boron-10 and its compounds (boron and its compounds and mixtures with a containing of boron-10> 20% of the total boron content) |
| 2845.9000 30 | 富集锂-6同位素及其化合物,混合物[富集锂-6同位素指锂-6同位素富集度>7.5%(按原子数计)] | 5.5 | 30 | 17 | | 克 | 3 | Lithium enriched in lithium-6 and its compounds and mixtures (lithium enriched in lithium-6 refers to enrichment of lithium-6 isotope>7.5% (atomicity)) |
| 2845.9000 90 | 其他同位素及其他化合物(编号28.44以外的同位素) | 5.5 | 30 | 17 | | 克 | | Other isotopes and other compounds (other than isotopes of heading No. 28.44) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **28.46** | **稀土金属、钇、钪及其混合物的无机或有机化合物：** | | | | | | | **Compounds, inorganic or organic, of rareearth metals, of yttrium or of scandium or of mixtures of these metals:** |
| | -铈的化合物： | | | | | | | -Ceric compounds: |
| 2846.1010暂 | ---氧化铈 | 0 | 30 | 17 | | 千克 | 4Bxy | ---Cerium oxide |
| 2846.1020暂 | ---氢氧化铈 | 0 | 30 | 17 | | 千克 | 4Bxy | ---Cerium hydroxide |
| 2846.1030暂 | ---碳酸铈 | 0 | 30 | 17 | | 千克 | 4Bxy | ---Cerium carbonate |
| 2846.1090暂 | ---其他 | 0 | 30 | 17 | | 千克 | | ---Other |
| 2846.1090暂 10 | 氰化铈 | 0 | 30 | 17 | | 千克 | 4BXxy | Cerium cyanide |
| 2846.1090暂 90 | 铈的其他化合物 | 0 | 30 | 17 | | 千克 | 4Bxy | Other cerium compounds with |
| | -其他： | | | | | | | -Other: |
| | ---氧化稀土(氧化铈除外)： | | | | | | | ---Rare-earth oxides (other than cerium oxide): |
| 2846.9011暂 | ----氧化钇 | 0 | 30 | 17 | | 千克 | 4xBy | ---Yttrium oxide |
| 2846.9012暂 | ----氧化镧 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Lanthanum oxide |
| 2846.9013暂 | ----氧化钕 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Neodymium oxide |
| 2846.9014暂 | ----氧化铕 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Europium oxide |
| 2846.9015暂 | ----氧化镝 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Dysprosium oxide |
| 2846.9016暂 | ----氧化铽 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Terbium oxide |
| 2846.9017暂 | ----氧化镨 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Praseodymium oxide |
| 2846.9019暂 | ----其他 | 0 | 30 | 17 | | 千克 | | ----Other |
| 2846.9019暂 20 | 氧化铒 | 0 | 30 | 17 | | 千克 | 4Bxy | Erbium oxide |
| 2846.9019暂 30 | 氧化钆 | 0 | 30 | 17 | | 千克 | 4Bxy | Gadolinium oxide |
| 2846.9019暂 40 | 氧化钐 | 0 | 30 | 17 | | 千克 | 4Bxy | Samarium oxide |
| 2846.9019暂 70 | 氧化镱 | 0 | 30 | 17 | | 千克 | 4Bxy | Ytterbium oxide |
| 2846.9019暂 80 | 氧化钪 | 0 | 30 | 17 | | 千克 | 4Bxy | Scandium oxide |
| 2846.9019暂 91 | 灯用红粉 | 0 | 30 | 17 | | 千克 | 4Bxy | Red powder for lumination |
| 2846.9019暂 92 | 按重量计中重稀土总含量≥30%的其他氧化稀土(灯用红粉、氧化铈除外) | 0 | 30 | 17 | | 千克 | 4Bxy | Other rare-earth oxide, containing by weihgt ≥30% of middle heavy rare-earth(other than red powder for lumination, cerium cyanide) |
| 2846.9019暂 99 | 其他氧化稀土(灯用红粉、氧化铈除外) | 0 | 30 | 17 | | 千克 | 4Bxy | Other rare-earth oxide(other than red powder for lumination, cerium cyanide) |
| | ---氯化稀土： | | | | | | | ---Rare-earth chlorides: |
| 2846.9021暂 | ----氯化铽 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Terbium chlorinates |
| 2846.9022暂 | ----氯化镝 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Dysprosium chlorinates |
| 2846.9023暂 | ----氯化镧 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Lan thanum chloride |
| 2846.9024暂 | ----氯化钕 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Neodymium chlorinates |
| 2846.9025暂 | ----氯化镨 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Praseodymium chlorinates |
| 2846.9026暂 | ----氯化钇 | 0 | 30 | 17 | | 千克 | 4Bxy | ---Yttrium chlorinates |
| 2846.9028暂 | ----混合氯化稀土 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Mixture of rareearth chlorides |
| 2846.9029暂 | ----其他 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Other |
| | ---氟化稀土： | | | | | | | ---Rare-earth fluorides: |
| 2846.9031暂 | ----氟化铽 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Terbium fluoride |
| 2846.9032暂 | ----氟化镝 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Dysprosium fluoride |
| 2846.9033暂 | ----氯化镧 | 0 | 30 | 17 | | 千克 | 4ABxy | ----Lanthanum fluoride |
| 2846.9034暂 | ----氟化钕 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Neodymium fluoride |
| 2846.9035暂 | ----氟化镨 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Praseodymium fluoride |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2846.9036暂 | ----氟化钇 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Yttrium fluoride |
| 2846.9039暂 | ----其他 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Other |
| | ---氟化稀土： | | | | | | | ---Rare-earth carbonate: |
| 2846.9041暂 | ----碳酸镧 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Lanthanum carbonates |
| 2846.9042暂 | ----碳酸铽 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Terbium carbonates |
| 2846.9043暂 | ----碳酸镝 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Dysprosium carbonates |
| 2846.9044暂 | ----碳酸钕 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Neodymium carbonates |
| 2846.9045暂 | ----碳酸镨 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Praseodymium carbonates |
| 2846.9046暂 | ----碳酸钇 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Yttrium carbonates |
| 2846.9048暂 | ----混合碳酸稀土 | 0 | 30 | 17 | | 千克 | | ----Mixture of rare earth carbonate |
| 2846.9048暂 10 | 按重量计中重稀土总含量≥30%的混合碳酸稀土 | 0 | 30 | 17 | | 千克 | 4Bxy | Other mixed rare-earth carbonates, containing by weihgt ≥30% of middle heavy rare-earth, |
| 2846.9048暂 90 | 其他混合碳酸稀土 | 0 | 30 | 17 | | 千克 | 4Bxy | Other mixed rare-earth carbonates |
| 2846.9049暂 | ----其他 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Other |
| | ---其他： | | | | | | | ---Other: |
| 2846.9091暂 | ----镧的其他化合物 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Other compounds ,of lanthanum |
| 2846.9092暂 | ----钕的其他化合物 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Other compounds ,of lanthanum |
| 2846.9093暂 | ----铽的其他化合物 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Other compounds ,of neodymium |
| 2846.9094暂 | ----镝的其他化合物 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Other compounds ,of dysprosium |
| 2846.9095暂 | ----镨的其他化合物 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Other compounds ,of praseodymium |
| 2846.9096暂 | ----钇的其他化合物 | 0 | 30 | 17 | | 千克 | 4Bxy | ----Other compounds ,of yttrium |
| 2846.9096暂 01 | LED 用荧光粉(成分含钇的其他化合物) | 0 | 30 | 17 | | 千克 | B | LED phosphor(other compounds containing yttrium) |
| 2846.9096暂 90 | 钇的其他化合物 | 0 | 30 | 17 | | 千克 | 4Bxy | Other compounds containing yttrium |
| 2846.9099暂 | ----其他 | 0 | 30 | 17 | | 千克 | | ----Other |
| 2846.9099暂 01 | LED 用荧光粉(成分含稀土金属、钪的其他化合物,铈的化合物除外) | 0 | 30 | 17 | | 千克 | B | LED phosphor (other compounds containing rare earth metals, scandium, except for cerium compounds) |
| 2846.9099暂 10 | 按重量计中重稀土总含量≥30%的稀土金属、钪的其他化合物(铈的化合物除外) | 0 | 30 | 17 | | 千克 | 4Bxy | Other rare-earth metals,other compounds of scandium ,containing by weihgt ≥30% of middle heavy rare-earth, |
| 2846.9099暂 90 | 其他稀土金属、钪的其他化合物(铈的化合物除外) | 0 | 30 | 17 | | 千克 | 4Bxy | Other rare-earth metals,compounds of scandium |
| **28.47** | **过氧化氢,不论是否用尿素固化：** | | | | | | | **Hydrogen peroxide, whether or not solidified with urea:** |
| 2847.0000 | 过氧化氢,不论是否用尿素固化 | 5.5 | 30 | 17 | | 千克 | AB | Hydrogen peroxide, whether or not solidified with urea |
| **28.49** | **碳化物,不论是否已有化学定义：** | | | | | | | **Carbides, whether or not chemically defined:** |
| 2849.1000 | -碳化钙 | 5.5 | 45 | 17 | | 千克 | AB | -Of calcium |
| 2849.2000 | -碳化硅 | 5.5 | 30 | 17 | | 千克 | 4xy | -Of silicon |
| | -其他： | | | | | | | -Other: |
| 2849.9010 | ---碳化硼 | 5.5 | 30 | 17 | | 千克 | | ---Of boron |
| 2849.9020 | ---碳化钨 | 5.5 | 30 | 17 | | 千克 | 4xy | ---Of tungsten |
| 2849.9090 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| **28.50** | **氢化物、氮化物、叠氮化物、硅化物及硼化物,不论是否已有化学定义,但可归入税目 28.49 的碳化物除外：** | | | | | | | **Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49:** |
| | ---氮化物： | | | | | | | ---Nitride: |
| 2850.0011 | ----氮化锰 | 5.5 | 30 | 17 | | 千克 | | ----Manganese nitride |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2850.0012 | ----氮化硼 | 5.5 | 30 | 17 | | 千克 | | ----Boron Nitride |
| 2850.0019 | ----其他 | 5.5 | 30 | 17 | | 千克 | | ----Other |
| 2850.0090 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2850.0090 10 | 砷化氢(砷烷、砷化三氢、胂) | 5.5 | 30 | 17 | | 千克 | X | Arsenic hydride(arsine,hydride;arsine ) |
| 2850.0090 90 | 其他氢化物、硅化物等(包括硼化物,可归入税目28.49的碳化物除外) | 5.5 | 30 | 17 | | 千克 | | Other hydrides, silicides (including borides, other than compounds which qre also carbides of heading No. 28.49) |
| **28.52** | **汞的无机或有机化合物,不论是否已有化学定义,汞齐除外:** | | | | | | | **Compounds, inorganic or organic, of mercury, whether or not chemically defined, excluding amalgams:** |
| 2852.1000 | -已有化学定义的 | 5.5 | 30 | 17 | | 千克 | X | -Chemically defined |
| 2852.9000 | -其他 | 5.5 | 30 | 17 | | 千克 | X | -Other |
| **28.53** | **其他无机化合物(包括蒸馏水、导电水及类似的纯净水);液态空气(不论是否除去稀有气体);压缩空气;汞齐,但贵金属汞齐除外:** | | | | | | | **Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals:** |
| 2853.1000 | -氯化氰 | 5.5 | 30 | 17 | | 千克 | 23AB | -Cyanogen chlorde(*chlorcyan*) |
| 2853.9010 | ---饮用蒸馏水 | 5.5 | 70 | 17 | | 千克 | AB | ---Distilled water for human consumption |
| 2853.9030 | ---镍钴锰氢氧化物 | 6.5 | 30 | 17 | | 千克 | | ---Nickel cobalt manganese composite hydroxide |
| 2853.9040 | ---磷化物,不论是否已有化学定义,但不包括磷铁 | 5.5 | 20 | 17 | | 千克 | | ---Phosphides, whether or not chemically defined, excluding ferrophosphorus |
| 2853.9040 10 | 磷化铝,磷化锌 | 5.5 | 20 | 17 | | 千克 | S | Aluminium phosphide, zinc phosphide |
| 2853.9040 90 | 其他磷化物(不论是否已有化学定义,但不包括磷铁) | 5.5 | 20 | 17 | | 千克 | | Other phosphides, whether or not chemieally defined, excluding ferrophosphorus |
| 2853.9090 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2853.9090 10 | 饮用纯净水 | 5.5 | 30 | 17 | | 千克 | AB | Purified water for human consumption |
| 2853.9090 21 | 氰,氰化碘,氰化溴,铅汞齐(包括氰气,碘化氰,溴化氰) | 5.5 | 30 | 17 | | 千克 | X | Mercury Arsenide, Cyanogen, Cyanogen iodide, Bromine cyanide (including Cyanogen Dicyanogen, iodine cyanide, Bromine cyanide) |
| 2853.9090 22 | 砷化锌,砷化镓 | 5.5 | 30 | 17 | | 千克 | X | Zinc arsenide, gallium arsenide |
| 2853.9090 90 | 其他无机化合物、压缩空气等(包括单氰胺、导电水、液态空气、汞齐等,贵金属汞齐除外) | 5.5 | 30 | 17 | | 千克 | | Other inorganic compounds, compressed air(including conductivity water, liquid air, amalgams, other than amalgamms of precious metals) |

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# 第二十九章
# 有机化学品

**注释：**

一、除条文另有规定的以外，本章各税目只适用于：

（一）单独的已有化学定义的有机化合物，不论是否含有杂质；

（二）同一有机化合物的两种或两种以上异构体的混合物（不论是否含有杂质），但无环烃异构体的混合物（立体异构体除外），不论是否饱和，应归入第二十七章；

（三）税目 29.36 至 29.39 的产品，税目 29.40 的糖醚、糖缩醛、糖酯及其盐类和税目 29.41 的产品，不论是否已有化学定义；

（四）上述（一）、（二）、（三）款产品的水溶液；

（五）溶于其他溶剂的上述（一）、（二）、（三）款的产品，但该产品处于溶液状态只是为了安全或运输所采取的正常必要方法，其所用溶剂并不使该产品改变其一般用途而适合于某些特殊用途；

（六）为了保存或运输的需要，加入稳定剂（包括抗结块剂）的上述（一）、（二）、（三）、（四）、（五）各款产品；

（七）为了便于识别或安全起见，加入抗尘剂、着色剂或气味剂的上述（一）、（二）、（三）、（四）、（五）、（六）各款产品，但所加剂料并不使原产品改变其一般用途而适合于某些特殊用途；

（八）为生产偶氮染料而稀释至标准浓度的下列产品：重氮盐，用于重氮盐、可重氮化的胺及其盐类的耦合剂。

二、本章不包括：

（一）税目 15.04 的货品及税目 15.20 的粗甘油；

（二）乙醇（税目 22.07 或 22.08）；

（三）甲烷及丙烷（税目 27.11）；

（四）第二十八章注释二所述的碳化合物；

（五）税目 30.02 的免疫制品。

（六）尿素（税目 31.02 或 31.05）；

（七）植物性或动物性着色料（税目 32.03）、合成有机着色料、用作荧光增白剂或发光体的合成有机产品（税目 32.04）及零售包装的染料或其他着色料（税目 32.12）；

（八）酶（税目 35.07）；

（九）聚乙醛、环六亚甲基四胺（乌洛托品）及类似物质，制成片、条或类似形状作为燃料用的，以及包装容器的容积不超过 300 立方厘米的直接灌注香烟打火机及类似打火器用的液体燃料或液化气体燃料（税目 36.06）；

（十）灭火器的装配药及已装药的灭火弹（税目 38.13）；零售包装的除墨剂（税目 38.24）；

（十一）光学元件，例如用酒石酸乙二胺制成的（税目 90.01）。

三、可以归入本章两个或两个以上税目的货品，应归入有关税目中的最后一个税目。

# Chapter 29
# Organic chemicals

**Notes:**

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
   (a) Separate chemically defined organic compounds, whether or not containing impurities;
   (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
   (c) The products of headings No 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading No. 29.40, or the products of heading No. 29.41, whether or not chemically defined;
   (d) The products mentioned in (a), (b) or (c) above dissolved in water;
   (e) The products mentioned in (a), (b) or (c) above dissolved in other slovents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
   (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
   (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
   (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
   (a) Goods of heading No. 15.04 or crude glycerol of heading No. 15.20;
   (b) Ethyl alcohol (heading No. 22.07 or 22.08);
   (c) Methane or propane (headng No. 27.11);
   (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
   (e) Immunological products of heading No. 30.02
   (f) Urea (heading No. 31.02 or 31.05);
   (g) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);
   (h) Enzymes (heading No. 35.07);
   (i) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 $cm^3$ (heading No. 36.06);
   (j) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.24; or
   (k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01)
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

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四、税目 29.04 至 29.06、29.08 至 29.11 及 29.13 至 29.20 的卤化、磺化、硝化或亚硝化衍生物均包括复合衍生物，例如，卤磺化、卤硝化、磺硝化及卤磺硝化衍生物。

硝基及亚硝基不作为税目 29.29 的含氮基官能团。

税目 29.11、29.12、29.14、29.18 及 29.22 所称“含氧基”，仅限于税目 29.05 至 29.20 的各种含氧基（其特征为有机含氧基）。

五、（一）本章第一分章至第七分章的酸基有机化合物与这些分章的有机化合物构成的酯，应归入有关税号中的最后一个税号。

（二）乙醇与本章第一分章至第七分章的酸基有机化合物所构成的酯，应按有关酸基化合物归类。

（三）除第六类注释一及第二十八章注释二另有规定的以外。

1. 第一分章至第十分章及税目 29.42 的有机化合物的无机盐，例如，含酸基、酚基或烯醇基的化合物及有机碱的无机盐，应归入相应的有机化合物的税目；

2. 第一分章至第十分章及税目 29.42 的有机化合物之间生成的盐，应按生成该盐的碱或酸（包括酚基或烯醇基化合物）归入本章有关税目中的最后一个税目；

3. 除第十一分章或税目 29.41 的产品外，配位化合物应按该化合物所有金属键（金属-碳键除外）“断开”所形成的片段归入第二十九章有关税目中的最后一个税目。

（四）除乙醇外，金属醇化物应按相应的醇归类（税目 29.05）。

（五）羧酸酰卤化物应按相应的酸归类。

六、税目 29.30 及 29.31 的化合物是指有机化合物，其分子中除含氢、氧或氮原子外，还含有与碳原子直接连接的其他非金属或金属原子（例如，硫、砷或铅）。

税目 29.30（有机硫化合物）及税目 29.31（其他有机-无机化合物）不包括某些磺化或卤化衍生物（含复合衍生物）。这些衍生物分子中除氢、氧、氮之外，只有具有磺化或卤化衍生物（或复合衍生物）性质的硫原子或卤素原子与碳原子直接连接。

七、税目 29.32、29.33 及 29.34 不包括三节环环氧化物、过氧化酮、醛或硫醛的环聚合物、多元羧酸酐、多元醇或酚与多元酸构成的环酯及多元酸酰亚胺。

本条规定只适用于由本条所列环化功能形成环内杂原子的化合物。

八、税目 29.37 所称：

（一）“激素”包括激素释放因子、激素刺激和释放因子、激素抑制剂以及激素抗体；

（二）“主要起激素作用的”，不仅适用于激素衍生物以及主要起激素作用的结构类似物，也适用于在本税目所列产品合成过程中主要用作中间体的激素衍生物及结构类似物。

4. In headings No. 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken a “nitrogen-functions” for the purpose of heading No. 29.29.

For the purposes of headings No. 29.11, 29.12, 29.14, 29.18 and 29.22, “oxygen-function” is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings No. 29.05 to 29.20.

5. (a) The esters of acid-function organic compounds of sub-Chapters Ⅰ to Ⅶ with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

(b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters Ⅰ to Ⅶ are to be classified in the same heading as the corresponding acid-function compounds.

(c) Subject to Note 1 to Section Ⅵ and Note 2 to Chapter 28:

(i) Inorganic salts of organic compounds such as acid, phenol or enol-function compounds or organic bases, of sub-Chapters Ⅰ to Ⅹ or heading No. 29.42, are to be classified in the heading appropriate to the organic compound;

(ii) Salts formed between organic compounds of sub-Chapters Ⅰ to Ⅹ or heading No. 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter;

(iii) Co-ordination compounds, other than products classifiable in sub-Chapter Ⅺ or heading 29.41, are to be classified in the heading which occurs last in numberical order in chapter 29. among those appropriate to the fragments formed by “cleaving” of all metal bonds, other than metal carbon bonds.

(d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading No. 29.05).

(e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6. The compounds of headings No. 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such assulphur, arsenic or lead) directly linked to carbon atoms.

Heading No. 29.30 (organo-sulphur compounds) and heading No. 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings No. 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely form the cyclising function or functions here listed.

8. For the purposes of heading No. 29.37:

(a) the term “hormones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

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**子目注释：**

一、属于本章任一税目项下的一种(组)化合物的衍生物,如果该税目其他子目未明确将其包括在内,而且有关的子目中又无列名为“其他”的子目,则应与该种(组)化合物归入同一子目。

二、第二十九章注释三不适用于本章的子目。

**Subheading Notes:**

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named “other” in the series of subheadings concerned.

2. Note 3 of Chapter 29 does not apply to the subheading of this Chapter.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | 第一分章　烃类及其卤化、磺化、硝化或亚硝化衍生物 | | | | | | | Ⅰ. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES |
| **29.01** | **无环烃：** | | | | | | | **Acyclic hydrocarbons:** |
| 2901.1000 | -饱和 | 2 | 30 | 17 | 9 | 千克 | | -Saturated |
| | -不饱和： | | | | | | | -Unsaturated: |
| 2901.2100[暂] | --乙烯 | 1 | 20 | 17 | 9 | 千克 | AB | --Ethylene |
| 2901.2200[暂] | --丙烯 | 1 | 20 | 17 | 9 | 千克 | AB | --Propene (propylene) |
| | --丁烯及其异构体： | | | | | | | --Butene (butylene) and isomers thereof: |
| 2901.2310 | ---1-丁烯 | 2 | 20 | 17 | 9 | 千克 | AB | ---1-butene |
| 2901.2320 | ---2-丁烯 | 2 | 20 | 17 | 9 | 千克 | AB | ---2-butene |
| 2901.2330 | ---2-甲基丙烯 | 2 | 20 | 17 | 9 | 千克 | | ---2-methyl-propene |
| | --1,3-丁二烯及异戊二烯： | | | | | | | --Buta-1, 3-diene and isoprene: |
| 2901.2410 | ---1.3-丁二烯 | 2 | 20 | 17 | 13 | 千克 | AB | ---Buta-1,3-diene |
| 2901.2420 | ---异戊二烯 | 2 | 20 | 17 | 9 | 千克 | | ---Isoprene |
| | --其他： | | | | | | | --Other: |
| 2901.2910 | ---异戊烯 | 2 | 30 | 17 | 9 | 千克 | AB | ---Isopentene |
| 2901.2920 | ---乙炔 | 2 | 45 | 17 | 9 | 千克 | AB | ---Acetylene |
| 2901.2990 | ---其他 | 2 | 30 | 17 | 9 | 千克 | | ---Other |
| 2901.2990 10 | 诱虫烯 | 2 | 30 | 17 | 9 | 千克 | S | Muscalure |
| 2901.2990 90 | 其他不饱和无环烃 | 2 | 30 | 17 | 9 | 千克 | | Other unsaturated acyclic hydrocarbon |
| **29.02** | **环烃：** | | | | | | | **Cyclic hydrocarbons:** |
| | -环烷烃、环烯及环萜烯： | | | | | | | -Cyclanes, cyclenes and cycloterpenes: |
| 2902.1100 | --环已烷 | 2 | 30 | 17 | 9 | 千克 | AB | --Cyclohexane |
| | --其他： | | | | | | | --Other: |
| 2902.1910 | ---蒎烯 | 2 | 30 | 17 | 9 | 千克 | | ---Pinene |
| 2902.1920 | ---4-烷基-4’-烷基双环已烷 | 2 | 30 | 17 | 9 | 千克 | | ---4-alkyl-4’-alkyl-bicyclohexane |
| 2902.1990 | ---其他 | 2 | 30 | 17 | 9 | 千克 | | ---Other |
| 2902.1990 11 | 1-甲基环丙烯 | 2 | 30 | 17 | 9 | 千克 | S | 1-methyl cyclopropene |
| 2902.1990 12 | d-柠檬烯 | 2 | 30 | 17 | 9 | 千克 | | D-limonene |
| 2902.1990 90 | 其他环烷烃、环烯及环萜稀 | 2 | 30 | 17 | 9 | 千克 | | Other cyclanes,cyclenes and cycloterpenes |
| 2902.2000 | -苯 | 2 | 20 | 17 | | 千克 | AB | -Benzene |
| 2902.3000 | -甲苯 | 2 | 30 | 17 | 13 | 千克 | 23AB | -Toluene |
| | -二甲苯： | | | | | | | -Xylenes: |
| 2902.4100 | --邻二甲苯 | 2 | 20 | 17 | 9 | 千克 | | --*o*-Xylene |
| 2902.4200 | --间二甲苯 | 2 | 20 | 17 | 9 | 千克 | | --*m*-Xylene |
| 2902.4300 | --对二甲苯 | 2 | 20 | 17 | 13 | 千克 | | --*p*-Xylene |
| 2902.4400 | --混合二甲苯异构体 | 2 | 20 | 17 | 13 | 千克 | | --Mixed xylene isomers |
| 2902.5000 | -苯乙烯 | 2 | 30 | 17 | 9 | 千克 | AB | -Styrene |
| 2902.6000 | -乙苯 | 2 | 30 | 17 | 9 | 千克 | AB | -Ethylbenzene |
| 2902.7000 | -异丙基苯 | 2 | 30 | 17 | 9 | 千克 | AB | -Cumene |

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|---|---|---|---|---|---|---|---|---|
| | -其他： | | | | | | | -Other： |
| 2902.9010 | ---四氢萘 | 2 | 11 | 17 | 9 | 千克 | | ---Tetrahydronaphthalene (tetralin) |
| 2902.9020 | ---精萘 | 2 | 35 | 17 | 9 | 千克 | AB | ---Naphthalene |
| 2902.9030 | ---十二烷基苯 | 2 | 30 | 17 | 9 | 千克 | | ---Dodecylbenzene |
| 2902.9040 | ---4-(4'-烷基环已基)环已基乙烯 | 2 | 30 | 17 | 13 | 千克 | | ---4-(4'-alkyl cyclohexyl) cyclohexyl ethylene |
| 2902.9090 | ---其他 | 2 | 30 | 17 | 9 | 千克 | | ---Other |
| **29.03** | **烃的卤化衍生物：** | | | | | | | **Halogenated derivatives of hydrocarbons：** |
| | -无环烃的饱和氯化衍生物： | | | | | | | -Saturated chlorinated derivatives of acyclic hydrocarbons： |
| 2903.1100 | --一氯甲烷及氯乙烷 | 5.5 | 30 | 17 | 9 | 千克 | | --Chloromethane (methyl chloride) and chloroethane (ethyl chloride) |
| 2903.1200 | --二氯甲烷 | 8 | 30 | 17 | 9 | 千克 | | --Dichloromethane (methylene chloride) |
| 2903.1200 01 | 纯度在99%及以上的二氯甲烷 | 8 | 30 | 17 | 9 | 千克 | X | Dichloromethane (methylene chloride) (purity ≥ 99%) |
| 2903.1200 90 | 其他二氯甲烷 | 8 | 30 | 17 | 9 | 千克 | X | Other dichloromethane (methylene chloride) |
| 2903.1300 | --氯仿(三氯甲烷) | 10 | 30 | 17 | 9 | 千克 | 23XAB | --Chloroform (trichloromethane) |
| 2903.1400 | --四氯化碳 | 8 | 30 | 17 | 9 | 千克 | | --Carbon tetrachloride |
| 2903.1400 10 | 非用于清洗剂的四氯化碳 | 8 | 30 | 17 | 9 | 千克 | 49Bxy | Carbon tetrachloride, other than for cleaner preparation |
| 2903.1400 90 | 用于清洗剂的四氯化碳 | 8 | 30 | 17 | 9 | 千克 | 89 | Carbon tetrachloride, for cleaner preparation |
| 2903.1500[暂] | --1,2-二氯乙烷(ISO) | 1 | 30 | 17 | | 千克 | ABX | --1,2-Dichloroethane (ISO) (ethylene dichloride) |
| | --其他： | | | | | | | --Other： |
| 2903.1910 | ---1,1,1-三氯乙烷(甲基氯仿) | 8 | 30 | 17 | 9 | 千克 | | ---1,1,1-Trichloroethane (methylchloro form) |
| 2903.1910 10 | 1,1,1-三氯乙烷(甲基氯仿)(用于清洗剂的除外) | 8 | 30 | 17 | 9 | 千克 | ABy14x | 1,1,1-Trichloroethane (methylchloro form) (other than for cleaner preparation) |
| 2903.1910 90 | 1,1,1-三氯乙烷(甲基氯仿)(用于清洗剂的) | 8 | 30 | 17 | 9 | 千克 | 18A | 1,1,1-Trichloroethane (methylchloro form) (for cleaner preparation) |
| 2903.1990 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| | -无环烃的不饱和氯化衍生物： | | | | | | | -Unsaturated chlorinated derivatives of acyclic hydrocarbons： |
| 2903.2100[暂] | --氯乙烯 | 1 | 30 | 17 | 9 | 千克 | AB | --Vinyl chloride (chloroethylene) |
| 2903.2200 | --三氯乙烯 | 8 | 30 | 17 | 9 | 千克 | ABX | --Trichloroethylene |
| 2903.2300 | --四氯乙烯(全氯乙烯) | 5.5 | 30 | 17 | 9 | 千克 | ABX | --Tetrachloroethylene (perchloroethylene) |
| | --其他： | | | | | | | --Other： |
| 2903.2910 | ---3-氯-1-丙烯(氯丙烯) | 5.5 | 30 | 17 | 9 | 千克 | | ---3-Chloro-1-propene (chloropropene) |
| 2903.2990 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2903.2990 10 | 1,1-二氯乙烯 | 5.5 | 30 | 17 | 9 | 千克 | X | 1,1-dichloroethylene |
| 2903.2990 90 | 其他无环烃的不饱和氯化衍生物 | 5.5 | 30 | 17 | 9 | 千克 | | Other unsaturated chlorinated derivatives of acyclic hydrocarbons |
| | -无环烃的氟化、溴化或碘化衍生物： | | | | | | | -Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons： |
| 2903.3100 | --1,2-二溴乙烷(ISO) | 5.5 | 30 | 17 | | 千克 | 89 | --Ethylene dibromide (ISO) |
| | --其他： | | | | | | | --Other： |
| 2903.3910 | ---1,1,3,3,3-五氟-2-三氟甲基-1-丙烯(全氟异丁烯;八氟异丁烯) | 5.5 | 30 | 17 | 9 | 千克 | 23 | ---1,1,3,3,3-Pentafluro-2-triflurometlhyl-1-propene (Perfluorolisobutylene, isobutylene octafluoride) |
| 2903.3990 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2903.3990 10 | 二溴甲烷 | 5.5 | 30 | 17 | 9 | 千克 | AB | Dibromomethane |
| 2903.3990 20 | 溴甲烷(别名甲基溴) | 5.5 | 30 | 17 | | 千克 | AB14xy | Methyl bromide |
| 2903.3990 30 | 碘甲烷 | 5.5 | 30 | 17 | 13 | 千克 | AB | Methyl iodide |
| 2903.3990 90 | 其他无环烃的氟化、溴化或碘化衍生物 | 5.5 | 30 | 17 | 13 | 千克 | | Other fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons |

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|---|---|---|---|---|---|---|---|---|
| | -含有两种或两种以上不同卤素的无环烃卤化衍生物： | | | | | | | -Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens： |
| 2903.7100 | --一氯二氟甲烷 | 5.5 | 30 | 17 | 13 | 千克 | AB14xy | --Chlorodifluoromethane |
| 2903.7200 | --二氯三氟乙烷 | 5.5 | 30 | 17 | 9 | 千克 | 14xy | --Dichlorotrifluoroethane |
| 2903.7300 | --二氯一氟乙烷 | 5.5 | 30 | 17 | 9 | 千克 | 14xy | --Dichlorofluoroethane |
| 2903.7400 | --一氯二氟乙烷 | 5.5 | 30 | 17 | 9 | 千克 | 14xy | --Chlorodifluoroethane |
| 2903.7500 | --二氯五氟丙烷 | 5.5 | 30 | 17 | 9 | 千克 | | --Dichloropentafluoropropane |
| 2903.7500 10 | 1,1,1,2,2-五氟-3,3-二氯丙烷 | 5.5 | 30 | 17 | 9 | 千克 | 14xy | 1,1,1,2,2-Pentafluoro-3,3-dichloropropane |
| 2903.7500 20 | 1,1,2,2,3-五氟-1,3-二氯丙烷 | 5.5 | 30 | 17 | 9 | 千克 | 14xy | 1,1,1,2,2-Pentafluoro-1,3-dichloropropane |
| 2903.7500 90 | 其他二氯五氟丙烷 | 5.5 | 30 | 17 | 9 | 千克 | 14xy | Other Dichloropentafluoropropane |
| 2903.7600 | --溴氯二氟甲烷、溴三氟甲烷及二溴四氟乙烷 | 5.5 | 30 | 17 | 9 | 千克 | | --Bromochlorodifluoromethane、bromotrifluoromethane、dibromotetrafluoroethane |
| 2903.7600 10 | 溴氯二氟甲烷(Halon-1211) | 5.5 | 30 | 17 | 9 | 千克 | 14xy | Bromochlorodifluoromethane(Halon-1211) |
| 2903.7600 20 | 溴三氟甲烷(Halon-1301) | 5.5 | 30 | 17 | 9 | 千克 | 14ABxy | Bromotrifluoromethane(Halon-1301) |
| 2903.7600 30 | 二溴四氟乙烷 | 5.5 | 30 | 17 | 9 | 千克 | | Dibromotetrafluoroethane |
| | --其他,仅含氟和氯的全卤化物： | | | | | | | --Other,perhalogenated,only with fluorine and chlorine： |
| 2903.7710 | ---三氯氟甲烷 | 5.5 | 30 | 17 | 9 | 千克 | 14xy | ---Trichlorofluoromethane |
| 2903.7720 | ---其他仅含氟和氯的甲烷、乙烷及丙烷的全卤化物 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other,methane,ethane and propane halogenide ,only with fluorine and chlorine |
| 2903.7720 11 | 二氯二氟甲烷(CFC-12) | 5.5 | 30 | 17 | 9 | 千克 | 14ABxy | Dichlorodifluoromethane(CFC-12) |
| 2903.7720 12 | 三氯三氟乙烷,用于清洗剂除外(CFC-113) | 5.5 | 30 | 17 | 9 | 千克 | 14xy | Trichlorotrifluoroethanes,other than for cleaner preparation (CFC-113) |
| 2903.7720 13 | 三氯三氟乙烷,用于清洗剂(CFC-113) | 5.5 | 30 | 17 | 9 | 千克 | 89 | Trichlorotrifluoroethanes, for cleaner preparation (CFC-113) |
| 2903.7720 14 | 二氯四氟乙烷(CFC-114) | 5.5 | 30 | 17 | 9 | 千克 | 14ABxy | Dichlorotetrafluoroethane(CFC-114) |
| 2903.7720 15 | 一氯五氟乙烷(CFC-115) | 5.5 | 30 | 17 | 9 | 千克 | 14ABxy | Chloropentafluoroethane(CFC-115) |
| 2903.7720 16 | 一氯三氟甲烷(CFC-13) | 5.5 | 30 | 17 | 9 | 千克 | 14ABxy | Chlorotrifluoromethane(CFC-13) |
| 2903.7720 90 | 其他仅含氟和氯的甲烷、乙烷及丙烷的全卤化物 | 5.5 | 30 | 17 | 9 | 千克 | | Other methane, ethane and propane halogenated derivatives only with fluorine and bromine |
| 2903.7790 | ---其他 | 5.5 | 30 | 17 | 13 | 千克 | | ---Other |
| 2903.7800 | --其他全卤化衍生物 | 5.5 | 30 | 17 | 9 | 千克 | | --Other perhalogenated derivatives |
| | --其他： | | | | | | | --Other： |
| 2903.7910 | ---其他仅含氟和氯的甲烷、乙烷及丙烷的全卤化衍生物 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other methane, ethane and propane halogenated derivatives only with fluorine and chlorine |
| 2903.7910 11 | 一氟二氯甲烷 | 5.5 | 30 | 17 | 9 | 千克 | 14xy | Dichlorofluoromethane |
| 2903.7910 12 | 1,1,1,2-四氟-2-氯乙烷 | 5.5 | 30 | 17 | 9 | 千克 | 14xy | 1,1,1,2-Tetrafluoro-2,2-dichloroethane |
| 2903.7910 13 | 三氟一氯乙烷 | 5.5 | 30 | 17 | 9 | 千克 | 14xy | Trifluoromonochloroethane |
| 2903.7910 14 | 1-氟-1,1-二氯乙烷 | 5.5 | 30 | 17 | 9 | 千克 | 14xy | 1,1-dichloro-1-fluoroethane |
| 2903.7910 15 | 1,1-二氟-1-氯乙烷 | 5.5 | 30 | 17 | 9 | 千克 | 14xy | 1,1-Difluoro--1-chloroethane |
| 2903.7910 90 | 其他仅含氟和氯的甲烷、乙烷及丙烷的卤化衍生物 | 5.5 | 30 | 17 | 9 | 千克 | 14xy | Other methane,ethane and propane halogenated derivatives with fluorine and chlorine |
| 2903.7990 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2903.7990 10 | 二溴氯丙烷(1,2-二溴-3-氯丙烷) | 5.5 | 30 | 17 | 9 | 千克 | 89 | Dibromochloropropane (1, 2-dibromo-3chloropropane) |
| 2903.7990 21 | 其他仅含溴、氟的甲烷、乙烷和丙烷 | 5.5 | 30 | 17 | 9 | 千克 | 14xy | Other methane,ethane and propane only with fluorine and bromine |

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|---|---|---|---|---|---|---|---|---|
| 2903.7990 90 | 其他无环烃卤化衍生物(含二种或二种以上不同卤素的其他无环烃卤化衍生物) | 5.5 | 30 | 17 | 9 | 千克 | | Other Halogenated derivatives of acyclic hydro- carbons containing two or more different halogens |
| | -环烷烃、环烯烃或环萜烯烃的卤化衍生物: | | | | | | | -Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: |
| 2903.8100 | --1,2,3,4,5,6-六氯环己烷[六六六(ISO)],包括林丹(ISO,INN) | 5.5 | 30 | 17 | | 千克 | | --1,2,3,4,5,6-Hexachlorocyclohexane clohexane [HCH(ISO)], including lindane(ISO,INN) |
| 2903.8100 10 | 林丹(ISO,INN) | 5.5 | 30 | 17 | | 千克 | S | Lindan(ISO,INN) |
| 2903.8100 20 | α-六氯环己烷、β-六氯环己烷 | 5.5 | 30 | 17 | | 千克 | 89 | α-hexachlorocyclohexane, β-hexachlorocyclohexane |
| 2903.8100 90 | 1,2,3,4,5,6-六氯环己烷{六六六(ISO)}(混合异构体) | 5.5 | 30 | 17 | | 千克 | X | 1,2,3,4,5,6-hexachlorocyclohexane |
| 2903.8200 | --艾氏剂(ISO)、氯丹(ISO)及七氯(ISO) | 5.5 | 30 | 17 | | 千克 | 89 | --Aldrin (ISO) chlordane (ISO) and heptachlor (ISO) |
| 2903.8200 10 | 艾氏剂(ISO)及七氯(ISO) | 5.5 | 30 | 17 | | 千克 | 89 | Aldrin(ISO), haptachlor(ISO) |
| 2903.8200 90 | 氯丹(ISO)(别名八氯化甲桥茚) | 5.5 | 30 | 17 | | 千克 | 89 | Chlordane(ISO) |
| 2903.8300 | --灭蚁灵(ISO) | 5.5 | 30 | 17 | | 千克 | 89 | --Mirex(ISO) |
| 2903.8900 | --其他 | 5.5 | 30 | 17 | | 千克 | | --Other |
| 2903.8900 10 | 毒杀芬 | 5.5 | 30 | 17 | | 千克 | 89 | Camphechlor |
| 2903.8900 90 | 其他环烷烃、环烯烃或环萜烯烃的卤化衍生物 | 5.5 | 30 | 17 | 13 | 千克 | | Other halogenatives of acycanlic, cyclenic or cycloterpenic hydrocarbons |
| | -芳烃卤化衍生物: | | | | | | | -Halogenated derivatives of aromatic hydrocarbons: |
| | --氯苯、邻二氯苯及对二氯苯: | | | | | | | --Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene: |
| 2903.9110 | ---邻二氯苯 | 5.5 | 30 | 17 | 9 | 千克 | | ---o-Dichlorobenzene |
| 2903.9190 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2903.9190 10 | 1,4-二氯苯(对二氯苯) | 5.5 | 30 | 17 | 9 | 千克 | S | 1,4-dichlorobenzene |
| 2903.9190 90 | 氯苯 | 5.5 | 30 | 17 | 9 | 千克 | AB | Cldorobenzene |
| 2903.9200 | --六氯苯(ISO)及滴滴涕(ISO,INN)[1,1,1-三氯-2,2-双(4-氯苯基)乙烷] | 5.5 | 30 | 17 | | 千克 | 89 | --Hexachlorobenzene(ISO) and DDT(ISO) clofenotane(INN)[1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane] |
| 2903.9300 | --五氯苯(ISO) | 5.5 | 30 | 17 | | 千克 | 89 | --Pentachlorobenzene |
| 2903.9400 | --六溴联苯 | 5.5 | 30 | 17 | | 千克 | | --Hexabromobiphenyls |
| | --其他: | | | | | | | --Other: |
| 2903.9910 | ---对氯甲苯 | 5.5 | 30 | 17 | 9 | 千克 | AB | ---p-Chlorotoluene |
| 2903.9920 | ---3,4-二氯三氟甲苯 | 5.5 | 30 | 17 | 9 | 千克 | | ---3,4-Dichlorotrifluoride toluene |
| 2903.9930 | ---4-(4'-烷基苯基)-1-(4'-烷基苯基)-2-氟苯 | 5.5 | 30 | 17 | 13 | 千克 | | ---4-(4'-alkyl phenyl)-1-(4'-alkyl phenyl)-2-fluorobenzene |
| 2903.9990 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2903.9990 10 | 多氯联苯,多溴联苯 | 5.5 | 30 | 17 | 9 | 千克 | 89 | Polychlorinated biphenyls, polybromobiphenyl |
| 2903.9990 30 | 多氯三联苯(PCT) | 5.5 | 30 | 17 | 9 | 千克 | X | Polychlorinated terphenyl(pct) |
| 2903.9990 40 | 稗草烯 | 5.5 | 30 | 17 | | 千克 | S | Tavron |
| 2903.9990 90 | 其他芳烃卤化衍生物 | 5.5 | 30 | 17 | 9 | 千克 | | Other halogen derivatives of aromatic hydrocarbons |
| **29.04** | **烃的磺化、硝化或亚硝化衍生物,不论是否卤化:** | | | | | | | **Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:** |
| 2904.1000 | -仅含磺基的衍生物及其盐和乙酯 | 5.5 | 30 | 17 | 9 | 千克 | | -Derivatives containing only sulpho groups, their salts and ethyl esters |

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|---|---|---|---|---|---|---|---|---|
| | -仅含硝基或亚硝基的衍生物： | | | | | | | -Derivatives containing only nitro or only nitroso groups： |
| 2904.2010 | ---硝基苯 | 5.5 | 20 | 17 | 9 | 千克 | AB | ---Nitrobenzene |
| 2904.2020 | ---硝基甲苯 | 5.5 | 30 | 17 | 9 | 千克 | | ---Nitrotoluene and nitrochlorobenzene |
| 2904.2030 | ---二硝基甲苯 | 5.5 | 20 | 17 | 9 | 千克 | AB | ---Dinitrotoluene and dinitrochlorobenzene |
| 2904.2040 | ---三硝基甲苯(TNT) | 5.5 | 40 | 17 | 9 | 千克 | AB | ---Trinitrotoluene(TNT) |
| 2904.2090 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2904.2090 10 | 六硝基芪 | 5.5 | 30 | 17 | 9 | 千克 | 3 | Hexanitrostilbene |
| 2904.2090 20 | 4-硝基联苯 | 5.5 | 30 | 17 | 9 | 千克 | X | 4-Nitrobiphenyl |
| 2904.2090 90 | 其他仅含硝基或亚硝基衍生物 | 5.5 | 30 | 17 | 9 | 千克 | | Other derivatives containing only nitro or only nitroso groups |
| | -全氟辛基磺酸及其盐和全氟辛基磺酰氟： | | | | | | | -Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride： |
| 2904.3100 | --全氟辛基磺酸 | 5.5 | 30 | 17 | | 千克 | X | --Perfluorooctane sulphonic acid |
| 2904.3200 | --全氟辛基磺酸铵 | 5.5 | 30 | 17 | | 千克 | X | --Ammonium perfluorooctane sulphonate |
| 2904.3300 | --全氟辛基磺酸锂 | 5.5 | 30 | 17 | | 千克 | X | --Lithium perfluorooctane sul-phonate |
| 2904.3400 | --全氟辛基磺酸钾 | 5.5 | 30 | 17 | | 千克 | X | --Potassium perfluorooctane sul-phonate |
| 2904.3500 | --其他全氟辛基磺酸盐 | 5.5 | 30 | 17 | | 千克 | | --Other salts of perfluorooctane sulphonic acid |
| 2904.3600 | --全氟辛基磺酰氟 | 5.5 | 30 | 17 | | 千克 | X | --Perfluorooctane sulphonyl flu-oride |
| 2904.9100 | --三氯硝基甲烷(氯化苦) | 5.5 | 30 | 17 | | 千克 | 23S | --Trichloronitromethane (*chloropicrin*) |
| 2904.9900 | --其他 | 5.5 | 30 | 17 | | 千克 | | --Other |
| 2904.9900 11 | 氯硝丙烷 | 5.5 | 30 | 17 | | 千克 | S | Sodium chloride Propane |
| 2904.9900 12 | 四氯硝基苯 | 5.5 | 30 | 17 | | 千克 | S | Tecnazene |
| 2904.9900 13 | 五氯硝基苯 | 5.5 | 30 | 17 | | 千克 | S | Quintozene |
| 2904.9900 90 | 其他烃的磺化、硝化、亚硝化衍生物(不论是否卤化) | 5.5 | 30 | 17 | | 千克 | | Other sulphonated, nitrated, nitrosalted derivatives of hydrocarbons, whether or not halogenated |
| | 第二分章　醇类及其卤化、磺化、硝化或亚硝化衍生物 | | | | | | | Ⅱ. ALCOHOLS AND THEIR HALO-GENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES |
| **29.05** | **无环醇及其卤化、磺化、硝化或亚硝化衍生物：** | | | | | | | **Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:** |
| | -饱和一元醇： | | | | | | | -Saturated monohydric alcohols： |
| 2905.1100 | --甲醇 | 5.5 | 30 | 17 | 13 | 千克 | AB | --Methanol (methyl alcohol) |
| | --丙醇及异丙醇： | | | | | | | --Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)： |
| 2905.1210暂 | ---正丙醇 | 3 | 30 | 17 | 9 | 千克 | AB | ---Propan-1-ol (propyl alcohol) |
| 2905.1220 | ---异丙醇 | 5.5 | 30 | 17 | 9 | 千克 | ABG | ---Propan-2-ol (isopropyl alcohol) |
| 2905.1300 | --正丁醇 | 5.5 | 30 | 17 | 13 | 千克 | AB | --Butan-1-ol (*n*-butyl alcohol) |
| | --其他丁醇： | | | | | | | --Other butanols： |
| 2905.1410 | ---异丁醇 | 5.5 | 30 | 17 | 9 | 千克 | | ---iso-Butyl alcohol |
| 2905.1420 | ---仲丁醇 | 5.5 | 30 | 17 | 9 | 千克 | | ---sec-Butyl alcohol |
| 2905.1430 | ---叔丁醇 | 5.5 | 30 | 17 | 9 | 千克 | | ---tert-Butgl alcohol |
| | --辛醇及其异构体： | | | | | | | --Octanol (octyl alcohol) and isomors thereof： |
| 2905.1610 | ---正辛醇 | 5.5 | 30 | 17 | 13 | 千克 | | ---n-Octanol |
| 2905.1690 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2905.1700 | --十二醇、十六醇及十八醇 | 7 | 30 | 17 | 9 | 千克 | | --Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) |
| | --其他： | | | | | | | --Other： |

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|---|---|---|---|---|---|---|---|---|
| 2905.1910 | ---3,3-二甲基丁-2-醇(频哪基醇) | 5.5 | 30 | 17 | 9 | 千克 | 23 | ---3,3-Dimethyl-2-butanol (pinacolyl alcohol) |
| 2905.1990 | ---其他 | 5.5 | 30 | 17 | 13 | 千克 | | ---Other |
| 2905.1990 10 | 三十烷醇 | 5.5 | 30 | 17 | 13 | 千克 | S | Triacontanol |
| 2905.1990 90 | 其他饱和一元醇 | 5.5 | 30 | 17 | 13 | 千克 | | Other saturated monohydric alcohols |
| | -不饱和一元醇: | | | | | | | -Unsaturated monohydric alcohols: |
| | --无环萜烯醇: | | | | | | | --Acyclic terpene alcohols: |
| 2905.2210 | ---香叶醇、橙花醇(3,7-二甲基-2,6-辛二烯-1-醇) | 5.5 | 30 | 17 | 9 | 千克 | | ---Geraniol, nerol (cis-3,7-Dimethyl-2,6-octadien-1-ol) |
| 2905.2220 | ---香茅醇(3,7-二甲基-6辛烯-1-醇) | 5.5 | 30 | 17 | 9 | 千克 | | ---Citronellol (3,7-Dimethyl-6-octen-1-ol) |
| 2905.2230 | ---芳樟醇 | 5.5 | 30 | 17 | 13 | 千克 | AB | ---Linalool |
| 2905.2290 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2905.2900 | --其他 | 5.5 | 30 | 17 | 9 | 千克 | | --Other |
| | -二元醇: | | | | | | | -Diols: |
| 2905.3100 | --1,2-乙二醇 | 5.5 | 30 | 17 | 9 | 千克 | | --Ethylene glycol (ethanediol) |
| 2905.3200[暂] | --1,2-丙二醇 | 3 | 30 | 17 | 9 | 千克 | | --Propylene glycol (propane-1,2-diol) |
| | --其他: | | | | | | | --Other: |
| 2905.3910 | ---2,5-二甲基己二醇 | 4 | 11 | 17 | 9 | 千克 | | ---2,5-dimethyl hexandiol |
| 2905.3990 | ---其他 | | 30 | 17 | 9 | 千克 | | ---Other |
| 2905.3990[暂] 01 | 1,3-丙二醇 | 3 | 30 | 17 | 9 | 千克 | AB | 1,3-Propanediol |
| 2905.3990 02 | 1,4-丁二醇 | 5.5 | 30 | 17 | 9 | 千克 | AB | 1,4-Butanediol |
| 2905.3990 10 | 驱蚊醇 | 5.5 | 30 | 17 | 9 | 千克 | S | Ethohexadiol |
| 2905.3990 90 | 其他二元醇 | 5.5 | 30 | 17 | 9 | 千克 | AB | Other diatomic alcohols |
| | -其他多元醇: | | | | | | | -Other polyhydric alcohols: |
| 2905.4100 | --2-乙基-2-(羟甲基)丙烷-1,3-二醇(三羟甲基丙烷) | 5.5 | 30 | 17 | 9 | 千克 | | --2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane) |
| 2905.4200 | --季戊四醇 | 5.5 | 30 | 17 | 9 | 千克 | | --Pentaerythritol |
| 2905.4300 | --甘露糖醇 | 8 | 30 | 17 | 9 | 千克 | AB | --Mannitol |
| 2905.4400 | --山梨醇 | 14 | 40 | 17 | 9 | 千克 | | --D-glucitol (sorbitol) |
| 2905.4500[暂] | --丙三醇(甘油) | 3 | 50 | 17 | 13 | 千克 | AB | --Glycerol |
| | --其他: | | | | | | | --Other: |
| 2905.4910 | ---木糖醇 | 5.5 | 30 | 17 | 9 | 千克 | AB | ---Xylitol |
| 2905.4990 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| | -无环醇的卤化、磺化、硝化或亚硝化衍生物: | | | | | | | -Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: |
| 2905.5100 | --乙氯维诺(INN) | 5.5 | 30 | 17 | 9 | 千克 | I | --Ethchlorvynol (INN) |
| 2905.5900 | --其他 | 5.5 | 30 | 17 | 9 | 千克 | | --Other |
| 2905.5900 10 | 乙氯维诺的盐 | 5.5 | 30 | 17 | 9 | 千克 | I | Salts of Ethchlorvynol (INN) |
| 2905.5900 20 | 2-氯乙醇 | 5.5 | 30 | 17 | 9 | 千克 | 3A | 2-Chloroethanol |
| 2905.5900 40 | 鼠甘伏 | 5.5 | 30 | 17 | 9 | 千克 | S | Geiftor |
| 2905.5900 90 | 其他无环醇的卤化、磺化等衍生物 | 5.5 | 30 | 17 | 9 | 千克 | | Other halogenated, sulphonated derivatives, of acyclic alcohol |
| **29.06** | **环醇及其卤化、磺化、硝化或亚硝化衍生物:** | | | | | | | **Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:** |
| | -环烷醇、环烯醇及环萜烯醇: | | | | | | | -Cyclanic, cyclenic or cycloterpenic: |
| 2906.1100 | --薄荷醇 | 5 | 70 | 17 | 13 | 千克 | | --Menthol |
| 2906.1200 | --环己醇、甲基环己醇及二甲基环己醇 | 5.5 | 30 | 17 | 9 | 千克 | | --Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols |

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|---|---|---|---|---|---|---|---|---|
| 2906.1200 10 | 甲基环己醇 | 5.5 | 30 | 17 | 9 | 千克 | AB | Methylcyclohexanol |
| 2906.1200 90 | 环己醇,二甲基环己醇 | 5.5 | 30 | 17 | 9 | 千克 | | Cyclohexanol, Dimethylcyclohexanol |
| | --固醇及肌醇: | | | | | | | --Sterols and inositols: |
| 2906.1310[暂] | ---固醇 | 3 | 30 | 17 | 9 | 千克 | | ---Sterol |
| 2906.1320 | ---肌醇 | 5.5 | 30 | 17 | 9 | 千克 | AB | ---Inositol |
| | --其他: | | | | | | | --Other: |
| 2906.1910 | ---萜品醇 | 5.5 | 30 | 17 | 9 | 千克 | | ---Terpineols |
| 2906.1990 | ---其他 | 5.5 | 30 | 17 | 13 | 千克 | | ---Other |
| 2906.1990 11 | 5α-雄烷-3α,17α-二醇[阿法雄烷二醇)(包括5α-雄烷-3β,17β-二醇(倍他雄烷二醇)] | 5.5 | 30 | 17 | 13 | 千克 | L | 5α-androstane-3α,17α-diol (including 5α-androstane-3β,17β-estradiol |
| 2906.1990 12 | 雄甾-4-烯-3α,17α-二醇{包括雄甾-4-烯-3α,17β-二醇[4-雄烯二醇(3α,17β)]} | 5.5 | 30 | 17 | 13 | 千克 | L | Androst-4-allyl-3α,17α-diol {including androst-4-allyl-3α,17β-estrad [4-androstendione (3α,17β)]} |
| 2906.1990 13 | 雄甾-5-烯-3α,17α-二醇[5-雄烯二醇(3α,17α)]{包括雄甾-5-烯-3α,17β-二醇} | 5.5 | 30 | 17 | 13 | 千克 | L | Androst-5-allyl-3α,17α-diol [5-androstendione (3α,17α)] {including androst-5-allyl-3α,17β-estra} |
| 2906.1990 90 | 其他环烷醇,环烯醇及环萜烯醇 | 5.5 | 30 | 17 | 13 | 千克 | | Other cyclanic, cyclenic or cycloterpenic |
| | -芳香醇: | | | | | | | -Aromatic: |
| 2906.2100 | --苄醇 | 5 | 30 | 17 | 9 | 千克 | | --Benzyl alcohol |
| | --其他: | | | | | | | --Other: |
| 2906.2910 | ---2-苯基乙醇 | 5.5 | 30 | 17 | 9 | 千克 | | ---2-Phenyl alcohol |
| 2906.2990 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2906.2990 10 | 三氯杀螨醇、杀螨醇 | 5.5 | 30 | 17 | 9 | 千克 | S | Dicofol,chlorfenethol |
| 2906.2990 90 | 其他芳香醇 | 5.5 | 30 | 17 | 9 | 千克 | | Other aromatic alcohols |
| | 第三分章　酚、酚醇及其卤化、磺化、硝化或亚硝化衍生物 | | | | | | | Ⅲ. PHENOLS, PHENOLALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES |
| **29.07** | **酚;酚醇:** | | | | | | | **Phenols; phenol-alcohols:** |
| | -一元酚: | | | | | | | -Monophenols: |
| | --苯酚及其盐: | | | | | | | --Phenol (hydroxybenzene) and its salts: |
| 2907.1110 | ---苯酚 | 5.5 | 30 | 17 | 13 | 千克 | AB | ---Phenol |
| 2907.1190 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| | --甲酚及其盐: | | | | | | | --Cresol and its salts: |
| | ---甲酚: | | | | | | | ---Cresol: |
| 2907.1211[暂] | ----间甲酚 | 3 | 30 | 17 | 9 | 千克 | | ----*m*-Cresol |
| 2907.1212[暂] | ----邻甲酚 | 3 | 30 | 17 | 9 | 千克 | | ----*o*-Cresol |
| 2907.1219 | ----其他 | 5.5 | 30 | 17 | 9 | 千克 | AB | ----Other |
| 2907.1290 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| | --辛基酚、壬基酚及其异构体以及它们的盐: | | | | | | | --Octylphenol, nonylphenol and their isomers; salts thereof: |
| 2907.1310 | ---壬基酚 | 5.5 | 30 | 17 | 9 | 千克 | ABX | ---Nonylphenol |
| 2907.1390 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| | --萘酚及其盐: | | | | | | | --Naphthols and their salts: |
| 2907.1510 | ---2-萘酚(β-萘酚) | 5.5 | 30 | 17 | 9 | 千克 | | ---2-Naphthols (β-naphthol) |
| 2907.1590 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | AB | ---Other |
| | --其他: | | | | | | | --Other: |

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|---|---|---|---|---|---|---|---|---|
| 2907.1910[暂] | ---邻仲丁基酚、邻异丙基酚 | 2 | 11 | 17 | 9 | 千克 | | ---*o*-Sec-butyl phenol, *o*-isopropyl phenol |
| 2907.1910[暂] 10 | 邻异丙基(苯)酚 | 2 | 11 | 17 | 9 | 千克 | AB | o-Iisopropyl phenol |
| 2907.1910[暂] 90 | 邻仲丁基酚 | 2 | 11 | 17 | 9 | 千克 | | *o*-sec-buyl phenol |
| 2907.1990 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2907.1990 12 | 邻烯丙基苯酚及盐 | 5.5 | 30 | 17 | | 千克 | S | *o*-Allylphenol and its salt |
| 2907.1990 90 | 其他一元酚 | 5.5 | 30 | 17 | 9 | 千克 | | Other monophenols |
| | -多元酚;酚醇: | | | | | | | -Polyphenols; phenol-alcohols: |
| 2907.2100 | --间苯二酚及其盐 | 5.5 | 30 | 17 | 9 | 千克 | | --*m*-Dihydroxybenzene (resorcinol) and its salts |
| 2907.2100 01 | 间苯二酚 | 5.5 | 30 | 17 | 9 | 千克 | | *m*-Dihydroxybenzene |
| 2907.2100 90 | 间苯二酚盐 | 5.5 | 30 | 17 | 9 | 千克 | | *m*-Dihydroxybenzene salts |
| | --对苯二酚及其盐: | | | | | | | --*p*-Dihydroxybenzene (hydroquinone) and its salts: |
| 2907.2210 | ---对苯二酚 | 5.5 | 30 | 17 | 9 | 千克 | | ---Hydroquinone |
| 2907.2290 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2907.2300 | --4,4'-异亚丙基联苯酚(双酚A,二苯基酚丙烷)及其盐 | 5.5 | 30 | 17 | 9 | 千克 | | --4,4′-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts |
| 2907.2300 01 | 双酚A(4,4-异亚丙基联苯酚) | 5.5 | 30 | 17 | 9 | 千克 | | Bisphenol-A(4,4'-Isopropylidenediphenol) |
| 2907.2300 90 | 双酚A的盐(4,4-异亚丙基联苯酚的盐) | 5.5 | 30 | 17 | 9 | 千克 | | Salts of bisphenol-A(salts of 4,4'-Isopropylidenediphenol) |
| | --其他: | | | | | | | --Other: |
| 2907.2910 | ---邻苯二酚 | 4 | 11 | 17 | 9 | 千克 | | ---*o*-Dihydroxybenzene (catechol, pyrocatechol) |
| 2907.2990 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2907.2990 01 | 特丁基对苯二酚 | 5.5 | 30 | 17 | 9 | 千克 | AB | tert-Butylhydroquinone |
| 2907.2990 10 | 毒菌酚 | 5.5 | 30 | 17 | | 千克 | S | Hexachlorophene |
| 2907.2990 90 | 其他多元酚;酚醇 | 5.5 | 30 | 17 | 9 | 千克 | AB | Other polyphenols, phenol-alcohol |
| **29.08** | **酚及酚醇的卤化、磺化、硝化或亚硝化衍生物:** | | | | | | | **Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenolalcohols:** |
| | -仅含卤素取代基的衍生物及其盐: | | | | | | | -Derivatives containing only halogen substituents and their salts: |
| 2908.1100 | --五氯苯酚(ISO) | 5.5 | 30 | 17 | | 千克 | ABX | --Pentachlorophenol(ISO) |
| | --其他: | | | | | | | --Other: |
| 2908.1910 | ---对氯苯酚 | 4 | 11 | 17 | 9 | 千克 | | ---*p*-Chlorophenol |
| 2908.1990 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2908.1990 21 | 格螨酯 | 5.5 | 30 | 17 | | 千克 | S | Genit |
| 2908.1990 22 | 双氯酚 | 5.5 | 30 | 17 | | 千克 | S | Dichlorophen |
| 2908.1990 23 | 五氯酚钠 | 5.5 | 30 | 17 | | 千克 | S | Sodium pentachlorophenate |
| 2908.1990 90 | 其他仅含卤素取代基的衍生物及盐 | 5.5 | 30 | 17 | 9 | 千克 | | Other derivatives containing only halogen substituents and their salts |
| | -其他: | | | | | | | -Other: |
| 2908.9100 | --地乐酚(ISO)及其盐 | 5.5 | 30 | 17 | | 千克 | 89 | --Dinoseb(ISO)and its salts |
| 2908.9200 | --4,6-二硝基邻甲酚[二硝酚(ISO)]及其盐 | 5.5 | 30 | 17 | 9 | 千克 | 89 | --4,6-Dinitro-o-cresol [DNOC(ISO)]and its salts |
| | --其他: | | | | | | | --Other: |
| 2908.9910 | ---对硝基酚、对硝基酚钠 | 5.5 | 30 | 17 | | 千克 | | ---*p*-Nitrophenol, sodium *p*-nitro-phenolate |
| 2908.9910 10 | 4-硝基苯酚(对硝基苯酚) | 5.5 | 30 | 17 | 9 | 千克 | X | 4-Ninitrophenol(P-nitrophenol) |
| 2908.9910 90 | 对硝基苯酚钠 | 5.5 | 30 | 17 | | 千克 | S | Sodium P-nitro-phenolate |
| 2908.9990 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2908.9990 21 | 芬螨酯 | 5.5 | 30 | 17 | | 千克 | S | Fenson |

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|---|---|---|---|---|---|---|---|---|
| 2908.9990 22 | 消螨酚 | 5.5 | 30 | 17 | | 千克 | S | Dinex |
| 2908.9990 23 | 戊硝酚 | 5.5 | 30 | 17 | | 千克 | S | Dinosam |
| 2908.9990 24 | 特乐酚 | 5.5 | 30 | 17 | | 千克 | S | Dinoterb |
| 2908.9990 90 | 其他酚及酚醇的卤化等衍生物(包括其磺化、硝化或亚硝化衍生物) | 5.5 | 30 | 17 | 9 | 千克 | | Other halogenated, sulphonated, nitrated or nitrosated derivatives of hpenols or phenolalcohols |
| | 第四分章　醚、过氧化醇、过氧化醚、过氧化酮、三节环环氧化物、缩醛及半缩醛及其卤化、磺化、硝化或亚硝化衍生物 | | | | | | | Ⅳ. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES |
| **29.09** | **醚、醚醇、醚酚、醚醇酚、过氧化醇、过氧化醚、过氧化酮(不论是否已有化学定义)及其卤化、磺化、硝化或亚硝化衍生物:** | | | | | | | **Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:** |
| | -无环醚及其卤化、磺化、硝化或亚硝化衍生物: | | | | | | | -Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: |
| 2909.1100 | --乙醚 | 5.5 | 30 | 17 | 9 | 千克 | 23AB | --Diethyl ether |
| | --其他: | | | | | | | --Other |
| 2909.1910 | ---甲醚 | 5.5 | 30 | 17 | 13 | 千克 | | ---Methyl ether |
| 2909.1990 | ---其他 | 5.5 | 30 | 17 | 13,15 | 千克 | | ---Other: |
| 2909.1990 11 | 八氯二丙醚 | 5.5 | 30 | 17 | 13,15 | 千克 | S | Octachlorodipropyl ether |
| 2909.1990 12 | 二氯异丙醚 | 5.5 | 30 | 17 | 13,15 | 千克 | S | Nemamort(DCIP) |
| 2909.1990 90 | 其他无环醚及其卤化等衍生物(包括其磺化、硝化或亚硝化衍生物) | 5.5 | 30 | 17 | 13,15 | 千克 | | Other acyclic ethers and their halogenated(including sulphonated, nitrated or nitrosated derivatives and their halogenated) |
| 2909.2000 | -环烷醚、环烯醚或环萜烯醚及其卤化、磺化、硝化或亚硝化衍生物 | 5.5 | 30 | 17 | 9 | 千克 | | -Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives |
| | -芳香醚及其卤化、磺化、硝化或亚硝化衍生物: | | | | | | | -Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: |
| 2909.3010 | ---1-烷氧基-4-(4-乙烯基环已基)-2,3-二氟苯 | 5.5 | 30 | 17 | 9 | 千克 | | ---1-alkoxylate-4-(4-vingl cyclohexyl)-2, 3-difluoro benzene |
| 2909.3090 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2909.3090 11 | 甲氧滴滴涕、除草醚 | 5.5 | 30 | 17 | | 千克 | S | Methoxychlor, nitrofen |
| 2909.3090 12 | 醚菊酯、苄螨醚、三氟醚 | 5.5 | 30 | 17 | 9 | 千克 | S | Ethofenprox, halfenprox, trifluoro |
| 2909.3090 13 | 氯苯甲醚、甲氧除草醚 | 5.5 | 30 | 17 | 9 | 千克 | S | Chloroanisole, chlomethoxyfen |
| 2909.3090 14 | 三氟硝草醚、草枯醚 | 5.5 | 30 | 17 | 9 | 千克 | S | Fluorodifen, chlomitrofen |
| 2909.3090 15 | 氟除草醚、乙氧氟草醚 | 5.5 | 30 | 17 | 9 | 千克 | S | Fluoronitrofen, oxyfluorfen |
| 2909.3090 16 | 四溴二苯醚、五溴二苯醚、六溴二苯醚、七溴二苯醚 | 5.5 | 30 | 17 | 9 | 千克 | 89 | Tetrabromodiphenyl ether, Pentabromodiphenyl ether, Hexabromodiphenyl ether, Heptabromodiphenyl ether |
| 2909.3090 90 | 其他芳香醚及其卤化、磺化、硝化衍生物(包括其亚硝化衍生物) | 5.5 | 30 | 17 | 9 | 千克 | | Other aromatic ethers and its halogenated, sulphonated, nitrated or nitrosated derivatives |
| | -醚醇及其卤化、磺化、硝化或亚硝化衍生物: | | | | | | | -Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: |
| 2909.4100暂 | --2,2′-氧联二乙醇(二甘醇) | 3 | 30 | 17 | 9 | 千克 | | --2,2′-Oxydiethanol (diethylene glycol, digol) |
| 2909.4300 | --乙二醇或二甘醇的单丁醚 | 5.5 | 30 | 17 | 9 | 千克 | | --Monobutyl ethers of ethylene glycol or of diethylene glycol |
| 2909.4400 | --乙二醇或二甘醇的其他单烷基醚 | 5.5 | 30 | 17 | 9 | 千克 | | --Other monoalkylethers of ethylene glycol or of diethylene glycol |

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|---|---|---|---|---|---|---|---|---|
| | --其他： | | | | | | | --Other： |
| 2909.4910 | ---间苯氧基苄醇 | 4 | 11 | 17 | 9 | 千克 | | ---*m*-Phenoxy benzalcohol |
| 2909.4990 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2909.5000 | -醚酚、醚醇酚及其卤化、磺化、硝化或亚硝化衍生物 | 5.5 | 30 | 17 | 9 | 千克 | | -Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 2909.6000 | -过氧化醇、过氧化醚、过氧化酮及其卤化、磺化、硝化或亚硝化衍生物 | 5.5 | 30 | 17 | 9 | 千克 | | -Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives |
| **29.10** | **三节环环氧化物、环氧醇、环氧酚、环氧醚及其卤化、磺化、硝化或亚硝化衍生物：** | | | | | | | **Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives：** |
| 2910.1000 | -环氧乙烷(氧化乙烯) | 5.5 | 30 | 17 | 13 | 千克 | XAB | -Oxirane (ethylene oxide) |
| 2910.2000 | -甲基环氧乙烷(氧化丙烯) | 5.5 | 30 | 17 | | 千克 | | -Methyloxirane (propylene oxide) |
| 2910.3000 | -1-氯-2,3-环氧丙烷(表氯醇) | 5.5 | 30 | 17 | | 千克 | AB | -1-Chloro-2,3-epoxypropane (epichlorohydrin) |
| 2910.4000 | -狄氏剂(ISO,INN) | 5.5 | 30 | 17 | | 千克 | 89 | -Dieldrin(ISO,INN) |
| 2910.5000 | -异狄氏剂(ISO) | 5.5 | 30 | 17 | | 千克 | 89 | -Endrin(ISO) |
| 2910.9000 | -其他 | 5.5 | 30 | 17 | | 千克 | | -Other |
| 2910.9000 20 | 灭草环 | 5.5 | 30 | 17 | 13 | 千克 | S | Tridiphane |
| 2910.9000 90 | 三节环环氧化物、环氧醇(酚、醚)(包括其卤化、磺化、硝化或亚硝化的衍生物) | 5.5 | 30 | 17 | 13 | 千克 | | Three-ring epoxide, epoxy alcohol (phenols, ether) (including their halogenated, sulphonated, nitration or nitrosated derivatives) |
| **29.11** | **缩醛及半缩醛,不论是否含有其他含氧基,及其卤化、磺化、硝化或亚硝化衍生物：** | | | | | | | **Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives：** |
| 2911.0000 | 缩醛及半缩醛,不论是否含有其他含氧基,及其卤化、磺化、硝化或亚硝化衍生物 | 5.5 | 30 | 17 | 9 | 千克 | | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives |
| | 第五分章 醛基化合物 | | | | | | | Ⅴ. ALDEHYDE-FUNCTION COMPOUNDS |
| **29.12** | **醛,不论是否含有其他含氧基;环聚醛;多聚甲醛：** | | | | | | | **Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde：** |
| | -不含其他含氧基的无环醛： | | | | | | | -Acyclic aldehydes without other oxygen function： |
| 2912.1100 | --甲醛 | 5.5 | 30 | 17 | 9 | 千克 | AB | --Methanal (formaldehyde) |
| 2912.1200 | --乙醛 | 5.5 | 30 | 17 | 9 | 千克 | ABX | --Ethanal (acetaldehyde) |
| 2912.1900 | --其他 | | 30 | 17 | 9 | 千克 | | --Other |
| 2912.1900[暂] 01 | 乙二醛 | 3 | 30 | 17 | 9 | 千克 | | Glyoxal (ethanedial) |
| 2912.1900 30 | 丙烯醛 | 5.5 | 30 | 17 | 9 | 千克 | X | Acrolein |
| 2912.1900 90 | 其他无环醛(指不含其他含氧基) | 5.5 | 30 | 17 | 9 | 千克 | | Other acyclic aldehydes(without other oxygen function) |
| | -不含其他含氧基的环醛： | | | | | | | -Cyclic aldehydes without other oxygen function： |
| 2912.2100 | --苯甲醛 | 5.5 | 30 | 17 | 9 | 千克 | | --Benzaldehyde |
| | --其他： | | | | | | | --Other： |
| 2912.2910 | ---铃兰醛(对叔丁基-α-甲基-氧化肉桂醛) | 5.5 | 30 | 17 | 9 | 千克 | | ---Lilial (p-tert-butyl-α-methyl-oxocinn amaldehyde) |
| 2912.2990 | ---其他 | 5.5 | 30 | 17 | 13 | 千克 | | ---Other |
| | -醛醇、醛酚及含其他含氧基的醛： | | | | | | | -Aldehyde-alcohols, aldehyde-phenols and aldehydes with other oxygen function： |
| 2912.4100 | --香草醛(3-甲氧基-4-羟基苯甲醛) | 5.5 | 30 | 17 | 13 | 千克 | | --Vanillin (4-hydroxy-3-methoxybenzaldehyde) |

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|---|---|---|---|---|---|---|---|---|
| 2912.4200 | --乙基香草醛(3-乙氧基-4-羟基苯甲醛) | 5.5 | 30 | 17 | 13 | 千克 | | --Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) |
| | --其他: | | | | | | | --Other: |
| 2912.4910 | ---醛醇 | 5.5 | 30 | 17 | 13 | 千克 | | ---Aldehyde-alcohols |
| 2912.4990 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2912.5000 | -环聚醛 | 5.5 | 30 | 17 | 9 | 千克 | | -Cyclic polymers of aldehydes |
| 2912.5000 10 | 四聚乙醛 | 5.5 | 30 | 17 | 9 | 千克 | S | Metaldehyde |
| 2912.5000 90 | 其他环聚醛 | 5.5 | 30 | 17 | 9 | 千克 | | Other cyclic polymers of aldehydes |
| 2912.6000 | -多聚甲醛 | 5.5 | 30 | 17 | 9 | 千克 | AB | -Paraformaldehyde |
| **29.13** | **税目 29.12 所列产品的卤化、磺化、硝化或亚硝化衍生物:** | | | | | | | **Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12:** |
| 2913.0000 | 税目 29.12 所列产品的卤化、磺化、硝化或亚硝化衍生物 | 5.5 | 30 | 17 | 9 | 千克 | | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12 |
| 2913.0000 10 | 三氯乙醛 | 5.5 | 30 | 17 | 9 | 千克 | ABG | Chloral |
| 2913.0000 90 | 税目 29.12 所列产品的其他衍生物(指卤化、磺化、硝化或亚硝化的衍生物) | 5.5 | 30 | 17 | 9 | 千克 | | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12 |
| | 第六分章　酮基化合物及醌基化合物 | | | | | | | Ⅵ.-KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS |
| **29.14** | **酮及醌,不论是否含有其他含氧基,及其卤化、磺化、硝化或亚硝化衍生物:** | | | | | | | **Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:** |
| | -不含其他含氧基的无环酮: | | | | | | | -Acyclic ketones without other oxygen function: |
| 2914.1100 | --丙酮 | 5.5 | 20 | 17 | 13 | 千克 | 23AB | --Acetone |
| 2914.1200 | --丁酮[甲基乙基(甲)酮] | 5.5 | 30 | 17 | 9 | 千克 | 23 | --Butanone (methyl ethyl ketone) |
| 2914.1300 | --4-甲基-2-戊酮[甲基异丁基(甲)酮] | 5.5 | 30 | 17 | 9 | 千克 | AB | --4-Methyl-2-pentanone (isobutyl methyl ketone) |
| 2914.1900 | --其他 | 5.5 | 30 | 17 | 9 | 千克 | | --Other |
| 2914.1900 10 | 频哪酮 | 5.5 | 30 | 17 | 9 | 千克 | 23 | Pinacolone |
| 2914.1900 90 | 其他不含其他含氧基的无环酮 | 5.5 | 30 | 17 | 9 | 千克 | | Other acyclic ketones, without other oxygen function |
| | -不含其他含氧基的环烷酮、环烯酮或环萜烯酮: | | | | | | | -Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: |
| 2914.2200 | --环己酮及甲基环己酮 | 5.5 | 30 | 17 | 9 | 千克 | AB | --Cyclohexanone and methylcyclohexanone |
| 2914.2300 | --芷香酮及甲基芷香酮 | 5.5 | 30 | 17 | 9 | 千克 | | --Ionones and methylionones |
| | --其他: | | | | | | | --Other: |
| 2914.2910 | ---樟脑 | 5.5 | 40 | 17 | 9 | 千克 | B | ---Camphor |
| 2914.2990 | ---其他 | 5.5 | 30 | 17 | 13 | 千克 | | ---Other |
| | -不含其他含氧基的芳香酮: | | | | | | | -Aromatic ketones without other oxygen function: |
| 2914.3100 | --苯丙酮(苯基丙-2-酮) | 5.5 | 30 | 17 | 9 | 千克 | 23 | --Propiophenone (phenylpropan-2-one) |
| | --其他: | | | | | | | --Other: |
| 2914.3910 | ---苯乙酮 | 4 | 11 | 17 | 9 | 千克 | | ---Acetophenone |
| 2914.3990 | ---其他 | 5.5 | 30 | 17 | | 千克 | | ---Other |
| 2914.3990 11 | 杀鼠酮 | 5.5 | 30 | 17 | 9 | 千克 | S | Duocide |
| 2914.3990 12 | 鼠完 | 5.5 | 30 | 17 | | 千克 | S | Pindone |
| 2914.3990 13 | 敌鼠 | 5.5 | 30 | 17 | 9 | 千克 | S | Diphacinone |
| 2914.3990 14 | 邻氯苯基环戊酮 | 5.5 | 30 | 17 | 9 | 千克 | 23 | *o*-Chlorophenyl Cyclopentyl Ketone |
| 2914.3990 90 | 其他不含其他含氧基的芳香酮 | 5.5 | 30 | 17 | 13 | 千克 | | Other aromatic ketones without other oxygen function |
| 2914.4000 | -酮醇及酮醛 | 5.5 | 30 | 17 | | 千克 | | -Ketone-alcohols and ketone-aldehydes |
| 2914.4000 10 | 敌鼠钠 | 5.5 | 30 | 17 | | 千克 | S | Natrium diphacinone |

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|---|---|---|---|---|---|---|---|---|
| 2914.4000 20 | 雄酮(3β-羟基-5α-雄烷-17-酮)、表睾酮 | 5.5 | 30 | 17 | 9 | 千克 | L | androsterone (3β-Hydroxy-5α-androstane-17-ketone), epitestosterone |
| 2914.4000 90 | 其他酮醇及酮醛 | 5.5 | 30 | 17 | 9 | 千克 | | Other ketone-alcohols and ketone-aldehydes |
| | -酮酚及含有其他含氧基的酮: | | | | | | | -Ketone-phenols and ketones with other oxygen function: |
| | ---酮酚: | | | | | | | ---Ketone-phenols: |
| 2914.5011 | ----覆盆子酮 | 5.5 | 30 | 17 | 9 | 千克 | | ----Raspberry ketone |
| 2914.5019 | ----其他 | 5.5 | 30 | 17 | 9 | 千克 | | ----Other |
| 2914.5020 | ---2-羟基-4-甲氧基二苯甲酮 | 5.5 | 30 | 17 | 9 | 千克 | | ---2-Hydroxy-4-methoxybenzophenone |
| 2914.5090 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2914.5090 11 | 肟草酮,双炔酰菌胺 | 5.5 | 30 | 17 | 9 | 千克 | S | Tralkoxydim, mandipropamid |
| 2914.5090 12 | 甲氧虫酰肼 | 5.5 | 30 | 17 | 9 | 千克 | S | Methoxyfenoxide |
| 2914.5090 90 | 含其他含氧基的酮 | 5.5 | 30 | 17 | 9 | 千克 | | Other ketone with other oxygen function |
| | -醌: | | | | | | | -Quinones: |
| 2914.6100 | --蒽醌 | 5.5 | 30 | 17 | 9 | 千克 | | --Anthraquinone |
| 2914.6200 | --辅酶 Q10(癸烯醌(INN)) | 5.5 | 30 | 17 | | 千克 | | --Coenzyme Q10(*ubidecarenone*(*INN*)) |
| 2914.6900 | --其他: | 5.5 | 30 | 17 | | 千克 | S | --Other: |
| 2914.6900 10 | 大黄素甲醚 | 5.5 | 30 | 17 | | 千克 | S | Physcione |
| 2914.6900 90 | 其他醌 | 5.5 | 30 | 17 | | 千克 | | Other quinones |
| 2914.7100 | --十氯酮(ISO) | 5.5 | 30 | 17 | | 千克 | 89 | --Chlordecone (*ISO*) |
| 2914.7900 | --其他 | 5.5 | 30 | 17 | | 千克 | | --Other |
| 2914.7900 11 | 氯鼠酮、苯菌酮、茚草酮 | 5.5 | 30 | 17 | | 千克 | S | Chlorophacinone |
| 2914.7900 12 | 二氯萘醌 | 5.5 | 30 | 17 | | 千克 | S | Dichlone |
| 2914.7900 13 | 四氯对醌 | 5.5 | 30 | 17 | | 千克 | S | Chloranil |
| 2914.7900 14 | 六氯丙酮 | 5.5 | 30 | 17 | | 千克 | S | Hexachloroacetone |
| 2914.7900 15 | 氯敌鼠钠盐 | 5.5 | 30 | 17 | | 千克 | S | Chlorophacinone |
| 2914.7900 16 | 1-苯基-2-溴-1-丙酮 | 5.5 | 30 | 17 | | 千克 | 23 | 1-Bromo-1-phenyl-2-propanone? |
| 2914.7900 90 | 其他酮及醌的卤化、磺化衍生物(包括硝化或亚硝化衍生物) | 5.5 | 30 | 17 | | 千克 | | Halogenated, sulphonated, nitrated or nitrosated derivatives of other ketones and quinones |
| | 第七分章 羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的卤化、磺化、硝化或亚硝化衍生物 | | | | | | | Ⅶ. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES |
| **29.15** | **饱和无环一元羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的卤化、磺化、硝化或亚硝化衍生物:** | | | | | | | **Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:** |
| | -甲酸及其盐和酯: | | | | | | | -Formic acid, its salts and esters: |
| 2915.1100 | --甲酸 | 5.5 | 40 | 17 | 9 | 千克 | AB | --Formic acid |
| 2915.1200 | --甲酸盐 | 5.5 | 30 | 17 | 9 | 千克 | | --Salts of formic acid |
| 2915.1300 | --甲酸酯 | 5.5 | 30 | 17 | 9 | 千克 | | --Esters of formic acid |
| | -乙酸及其盐;乙酸酐: | | | | | | | -Acetic acid and its salts; acetic anhydride: |
| | --乙酸: | | | | | | | --Acetic acid: |
| | ---冰乙酸: | | | | | | | ---Acetic acid, glacial: |
| 2915.2111 | ----食品级的 | 5.5 | 30 | 17 | 9 | 千克 | ABG | ----food-grade |

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|---|---|---|---|---|---|---|---|---|
| 2915.2119 | ----其他 | 5.5 | 30 | 17 | 9 | 千克 | G | ----Other |
| 2915.2190 | ---其他 | 5.5 | 50 | 17 | 9 | 千克 | | ---Other |
| 2915.2190 10 | 乙酸溶液,80≥含量>10% | 5.5 | 50 | 17 | 9 | 千克 | ABG | Acetic acid solution,80%≥content>10% |
| 2915.2190 20 | 乙酸,含量>80% | 5.5 | 50 | 17 | 9 | 千克 | ABG | Acetic acid ,content>80% |
| 2915.2190 90 | 其他乙酸 | 5.5 | 50 | 17 | 9 | 千克 | ABG | Other acetic acid |
| 2915.2400 | --乙酸酐 | 5.5 | 50 | 17 | 9 | 千克 | 23AB | --Acetic anhydride |
| | --其他: | | | | | | | --Other: |
| 2915.2910 | ---乙酸钠 | 5.5 | 50 | 17 | 9 | 千克 | ABG | ---Sodium acetate |
| 2915.2990 | ---其他 | 5.5 | 50 | 17 | 9 | 千克 | | ---Other |
| 2915.2990 11 | 乙酸铜 | 5.5 | 50 | 17 | 9 | 千克 | | Copper acetate |
| 2915.2990 23 | 乙酸铅(醋酸铅) | 5.5 | 50 | 17 | 9 | 千克 | X | Lead acetate |
| 2915.2990 90 | 其他乙酸盐 | 5.5 | 50 | 17 | 9 | 千克 | AB | Other Salts of acetate acid |
| | -乙酸酯: | | | | | | | -Esters of acetic acid: |
| 2915.3100 | --乙酸乙酯 | 5.5 | 30 | 17 | 9 | 千克 | ABG | --Ethyl acetate |
| 2915.3200 | --乙酸乙烯酯 | 5.5 | 30 | 17 | 13 | 千克 | AB | --Vinyl acetate |
| 2915.3300 | --乙酸(正)丁酯 | 5.5 | 30 | 17 | 9 | 千克 | AB | --*n*-Butyl acetate |
| 2915.3600 | --地乐酚(ISO)乙酸酯 | 5.5 | 30 | 17 | | 千克 | S | --Dinoseb (ISO)acetate acid |
| 2915.3900 | --其他 | 5.5 | 30 | 17 | | 千克 | | --Other |
| 2915.3900 11 | 三氯杀虫酯 | 5.5 | 30 | 17 | 13 | 千克 | S | Acetofenate |
| 2915.3900 13 | 特乐酯 | 5.5 | 30 | 17 | 13 | 千克 | S | Dinoterb acetate |
| 2915.3900 14 | 灭螨醌 | 5.5 | 30 | 17 | | 千克 | S | Acequinocy |
| 2915.3900 15 | 红铃虫性诱素 | 5.5 | 30 | 17 | 13 | 千克 | S | 11-Hexadecadien-l-Yl acetate |
| 2915.3900 16 | 种衣酯 | 5.5 | 30 | 17 | 13 | 千克 | S | Fenitropan |
| 2915.3900 90 | 其他乙酸酯 | 5.5 | 30 | 17 | 13 | 千克 | AB | Other esters of acetic acid |
| 2915.4000 | -一氯代乙酸、二氯乙酸或三氯乙酸及其盐和酯 | 5.5 | 30 | 17 | | 千克 | | -Mono-,di- or trichloroacetic acids, their salts and esters |
| 2915.4000 10 | 一氯醋酸钠 | 5.5 | 30 | 17 | | 千克 | | Sodium monochloracetate |
| 2915.4000 90 | 其他一氯代乙酸的盐和酯(包括二氯乙酸或三氯乙酸的盐和酯) | 5.5 | 30 | 17 | 9 | 千克 | | Other mono-, di-or trichloroacetic acids, their salts and esters |
| | -丙酸及其盐和酯: | | | | | | | -Propionic acid, its salts and esters: |
| 2915.5010[暂] | ---丙酸 | 3 | 30 | 17 | 9 | 千克 | AB | ---Propionic acid |
| 2915.5090 | ---其他 | 5.5 | 30 | 17 | 9 | 千克 | AB | ---Other |
| 2915.6000 | -丁酸、戊酸及其盐和酯 | 5.5 | 30 | 17 | 9 | 千克 | | -Butanoic acids, pentanoic acids, their salts and esters |
| | -棕榈酸、硬脂酸及其盐和酯: | | | | | | | -Palmitic acid, stearic acid, their salts and esters: |
| 2915.7010 | ---硬脂酸 | 7 | 50 | 17 | 9 | 千克 | AB | ---Stearic acid |
| 2915.7090 | ---其他 | 5.5 | 30 | 17 | 13 | 千克 | | ---Other |
| 2915.9000 | -其他 | 5.5 | 30 | 17 | | 千克 | | -Other |
| 2915.9000 11 | 茅草枯 | 5.5 | 30 | 17 | | 千克 | S | Dalapon |
| 2915.9000 12 | 抑草蓬 | 5.5 | 30 | 17 | | 千克 | S | Erbon |
| 2915.9000 13 | 四氟丙酸 | 5.5 | 30 | 17 | 9 | 千克 | S | Flupropanate |
| 2915.9000 20 | 氟乙酸钠 | 5.5 | 30 | 17 | 9 | 千克 | 89 | Sodium fluoroacetate |
| 2915.9000 90 | 其他饱和无环一元羧酸及其酸酐[(酰卤、过氧)化物,过氧酸及其卤化、硝化、磺化、亚硝化衍生物] | 5.5 | 30 | 17 | 9 | 千克 | AB | Other saturaed acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated,sulphonated,nitrated or nitrosated derivatives |

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|---|---|---|---|---|---|---|---|---|
| **29.16** | **不饱和无环一元羧酸、环一元羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的卤化、磺化、硝化或亚硝化衍生物：** | | | | | | | **Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:** |
| | -不饱和无环一元羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的衍生物： | | | | | | | -Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |
| 2916.1100 | --丙烯酸及其盐 | 6.5 | 30 | 17 | 9 | 千克 | | --Acrylic acid and its salts |
| | --丙烯酸酯： | | | | | | | --Esters of acrylic acid: |
| 2916.1210 | ---丙烯酸甲酯 | 6.5 | 30 | 17 | 9 | 千克 | AB | ---Methyl acrylate |
| 2916.1220 | ---丙烯酸乙酯 | 6.5 | 30 | 17 | 9 | 千克 | AB | ---Ethyl acrylate |
| 2916.1230 | ---丙烯酸丁酯 | 6.5 | 30 | 17 | 9 | 千克 | | ---Butyl achylate |
| 2916.1230 01 | 丙烯酸正丁酯 | 6.5 | 30 | 17 | 9 | 千克 | AB | N-butyl acrylate |
| 2916.1230 90 | 丙烯酸异丁酯 | 6.5 | 30 | 17 | 9 | 千克 | AB | Isobutyl acrylate |
| 2916.1240 | ---丙烯酸异辛酯 | 6.5 | 30 | 17 | 9 | 千克 | | ---Isooctyl acrylate |
| 2916.1290 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2916.1300 | --甲基丙烯酸及其盐 | 6.5 | 80 | 17 | 13 | 千克 | | --Methacrylic acid and its salts |
| 2916.1300 10 | 甲基丙烯酸 | 6.5 | 80 | 17 | 13 | 千克 | AB | Methacrylic acid |
| 2916.1300 90 | 甲基丙烯酸盐 | 6.5 | 80 | 17 | 13 | 千克 | | Salts of methacrylic acid |
| 2916.1400 | --甲基丙烯酸酯 | 6.5 | 80 | 17 | 13 | 千克 | | --Esters of methacrylic acid |
| 2916.1500 | --油酸、亚油酸或亚麻酸及其盐和酯 | 6.5 | 30 | 17 | 9 | 千克 | | --Oleic, linoleic or linolenic acids, their salts and esters |
| 2916.1600 | --乐杀螨(ISO) | 6.5 | 30 | 17 | | 千克 | S | --Binapacryl(ISO) |
| 2916.1900 | --其他 | 6.5 | 30 | 17 | 9 | 千克 | | --Other |
| 2916.1900 11 | 烯虫乙酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Hydroprene |
| 2916.1900 12 | 烯虫炔酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Kinoprene |
| 2916.1900 13 | 消螨普 | 6.5 | 30 | 17 | 9 | 千克 | S | Dinocap |
| 2916.1900 90 | 其他不饱和无环一元羧酸(包括其酸酐、酰卤化物、过氧化物和过氧酸及它们的衍生物) | 6.5 | 30 | 17 | 9 | 千克 | AB | Other unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives |
| | -环烷—元羧酸、环烯一元羧酸或环萜烯一元羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的衍生物： | | | | | | | -Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |
| 2916.2010 | ---二溴菊酸、DV 菊酸甲酯 | 4 | 11 | 17 | 9 | 千克 | | ---Dibromochrysanthemicacid, DV chrysanthemimonocarboxylate |
| 2916.2090 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2916.2090 21 | 苄菊酯、苯醚菊酯(包括右旋苯醚菊酯、富右旋反式苯醚菊酯) | 6.5 | 30 | 17 | 9 | 千克 | S | Dimethirn, Phenothrin(including d-phenothrin, rich-d-trans-phenothrin) |
| 2916.2090 22 | 苄烯菊酯、氯菊酯(包括生物氯菊酯) | 6.5 | 30 | 17 | 9 | 千克 | S | Butethrin, Permethrin(including biopermethrin) |
| 2916.2090 23 | 氯烯炔菊酯、联苯菊酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Chlorempenthrin, Bifenthrin |
| 2916.2090 24 | 七氟菊酯、四氟苯菊酯、五氟苯菊酯、七氟甲醚酯(包括甲氧苄菊酯、氯氟醚菊酯) | 6.5 | 30 | 17 | 9 | 千克 | S | Tefluthrin, transfluthrin, fenfluthrin, methothrin heptafluoride(including matofluthrin) |
| 2916.2090 25 | 戊菊酯、环螨酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Valerate, cyclopropate |
| 2916.2090 26 | 四氟甲醚菊酯、烯炔菊酯四氟醚菊酯(包括右旋烯炔菊酯、富右旋反式烯炔菊酯) | 6.5 | 30 | 17 | 9 | 千克 | S | Dimefluthrin, empenthrin Four fluorine ethofenprox(including d-empenthrin, rich-d-empenthrin) |
| 2916.2090 27 | 炔丙菊酯(包括右旋炔丙菊酯、富右旋反式炔丙菊酯) | 6.5 | 30 | 17 | 9 | 千克 | S | Prallethrin(including d-prallethrin、rich-d-t-prallethrin) |
| 2916.2090 28 | 氯丙炔菊酯(包括右旋反式氯丙炔菊酯) | 6.5 | 30 | 17 | 9 | 千克 | S | Chlorpromazine acetylene permethrin(including d-trans-permethrin chlorpromazine acetylene) |

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|---|---|---|---|---|---|---|---|---|
| 2916.2090 90 | 其他(环烷、环烯、环萜烯)一元羧酸(包括酸酐、酰卤化物、过氧化物和过氧酸及该编号的衍生物)<br>-芳香一元羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的衍生物: | 6.5 | 30 | 17 | 9 | 千克 | AB | Other cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives<br>-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |
| 2916.3100 | --苯甲酸及其盐和酯 | 6.5 | 30 | 17 | 9 | 千克 | AB | --Benzoic acid, its salts and esters |
| 2916.3200 | --过氧化苯甲酰及苯甲酰氯 | 6.5 | 30 | 17 | 9 | 千克 | AB | --Benzoyl peroxide and benzoyl chloride |
| 2916.3400 | --苯乙酸及其盐 | 6.5 | 30 | 17 | 9 | 千克 | | --Phenylacetic acid and its salts |
| 2916.3400 10 | 苯乙酸 | 6.5 | 30 | 17 | 9 | 千克 | 23 | Phenylacetic acid |
| 2916.3400 90 | 苯乙酸盐 | 6.5 | 30 | 17 | 9 | 千克 | | Salts of phenylacetic acid |
| | --其他: | | | | | | | --Other: |
| 2916.3910 | ---邻甲基苯甲酸 | 6.5 | 30 | 17 | 9 | 千克 | | ---*m*-Methylbenzoic acid |
| 2916.3920 | ---布洛芬 | 6.5 | 30 | 17 | 9 | 千克 | | ---Brufen (Ibuprofen) |
| 2916.3990 | ---其他 | 6.5 | 30 | 17 | | 千克 | | ---Other |
| 2916.3990 12 | 草芽畏、燕麦酯 | 6.5 | 30 | 17 | 9 | 千克 | S | 2,3,6-TAB, methachlorphenprop |
| 2916.3990 13 | 5-硝基邻甲氧基苯酸钠 | 6.5 | 30 | 17 | | 千克 | S | 5-Sodium nitro-o-methoxy-benzene |
| 2916.3990 14 | 对氯苯氧乙酸及其盐 | 6.5 | 30 | 17 | 9 | 千克 | S | p-Chlorophenoxyacetic acid and its salt |
| 2916.3990 15 | 三碘苯甲酸 | 6.5 | 30 | 17 | | 千克 | S | Triiodobenzoic acid |
| 2916.3990 16 | 萘乙酸 | 6.5 | 30 | 17 | 9 | 千克 | S | Naphthylacetic acid |
| 2916.3990 17 | 伐草克 | 6.5 | 30 | 17 | 9 | 千克 | S | Chlorfenac |
| 2916.3990 18 | α-萘乙酸及其盐 | 6.5 | 30 | 17 | 9 | 千克 | S | α-Naphthylacetic acid and its salt |
| 2916.3990 90 | 其他芳香一元羧酸 | 6.5 | 30 | 17 | 9 | 千克 | | Other aromatic monocarboxylic acids |
| **29.17** | **多元羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的卤化、磺化、硝化或亚硝化衍生物:**<br>-无环多元羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的衍生物: | | | | | | | **Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:**<br>-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |
| | --草酸及其盐和酯: | | | | | | | --Oxalic acid, its salts and esters: |
| 2917.1110 | ---草酸 | 6.5 | 40 | 17 | 9 | 千克 | | ---Oxalic acid |
| 2917.1120 | ---草酸钴 | 9 | 30 | 17 | 9 | 千克 | 4xy | ---Cobalt oxalate |
| 2917.1190 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2917.1200 | --己二酸及其盐和酯 | 6.5 | 30 | 17 | 13 | 千克 | AB | --Adipic acid, its salts and esters |
| 2917.1200 01 | 己二酸 | 6.5 | 30 | 17 | 13 | 千克 | AB | Adipic acid |
| 2917.1200 90 | 己二酸盐和酯 | 6.5 | 30 | 17 | 13 | 千克 | AB | Adipic acid, its salts and esters |
| | --壬二酸、癸二酸及其盐和酯: | | | | | | | --Azelaic acid, sebacic acid, their salts and esters: |
| 2917.1310 | ---癸二酸及其盐和酯 | 6.5 | 30 | 17 | 9 | 千克 | | ---Sebacic acid, its salts and esters |
| 2917.1390 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2917.1400 | --马来酐 | 6.5 | 30 | 17 | 9 | 千克 | | --Maleic anhydride |
| 2917.1900 | --其他 | 6.5 | 30 | 17 | | 千克 | | --Other |
| 2917.1900 10 | 驱虫特、硝苯菌酯 | 6.5 | 30 | 17 | | 千克 | S | Dibutyl succinate, nifedipinestrobin |
| 2917.1900 90 | 其他无环多元羧酸 | 6.5 | 30 | 17 | 9 | 千克 | | Other acyclic pohycarboxylic acid |
| | -环烷多元羧酸、环烯多元羧酸、环萜烯多元羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的衍生物: | | | | | | | -Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |
| 2917.2010 | ---四氢苯酐 | 4 | 11 | 17 | 9 | 千克 | | ---Tetrahydro benzoic anhydride |

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|---|---|---|---|---|---|---|---|---|
| 2917.2090 | ---其他 | 6.5 | 30 | 17 | | 千克 | | ---Other |
| 2917.2090 10 | 驱蚊灵 | 6.5 | 30 | 17 | | 千克 | S | Dimethyl carbate |
| 2917.2090 90 | 其他(环烷、环烯、环萜烯)多元羧酸 | 6.5 | 30 | 17 | 9 | 千克 | AB | Other cyclanic, cyclenic or cycloterpenic) polycarboxylic acids |
| | -芳香多元羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的衍生物: | | | | | | | -Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |
| 2917.3200 | --邻苯二甲酸二辛酯 | 6.5 | 30 | 17 | 9 | 千克 | | --Dioctyl orthophthalates |
| 2917.3300 | --邻苯二甲酸二壬酯及邻苯二甲酸二癸酯) | 6.5 | 30 | 17 | 9 | 千克 | | --Dinonyl or didecyl orthophthalates |
| | --其他邻苯二甲酸酯: | | | | | | | --Other esters of orthaphthalic acid: |
| 2917.3410 | ---邻苯二甲酸二丁酯 | 6.5 | 30 | 17 | | 千克 | | ---Dibutyl orthophthalates |
| 2917.3410 10 | 驱蚊叮 | 6.5 | 30 | 17 | | 千克 | S | Dinbutyl phthalate |
| 2917.3410 90 | 其他邻苯二甲酸二丁酯 | 6.5 | 30 | 17 | 9 | 千克 | | Other phthalic acid dibutyl ester |
| 2917.3490 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2917.3500 | --邻苯二甲酸酐 | 6.5 | 30 | 17 | 9 | 千克 | AB | --Phthalic anhydride |
| | --对苯二甲酸及其盐: | | | | | | | --Terephthalic acid and its salts: |
| | ---对苯二甲酸: | | | | | | | ---Tere phthalic acid: |
| 2917.3611 | ----精对苯二甲酸 | 6.5 | 30 | 17 | 13 | 千克 | | ----Purified terephthalic acid |
| 2917.3619 | ----其他 | 6.5 | 30 | 17 | 9 | 千克 | | ----Other |
| 2917.3690 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2917.3700 | --对苯二甲酸二甲酯 | 6.5 | 30 | 17 | 9 | 千克 | | --Dimethyl terephthalate |
| | --其他: | | | | | | | --Other: |
| 2917.3910 | ---间苯二甲酸 | 6.5 | 30 | 17 | 9 | 千克 | | ---*m*-Phthalic acid |
| 2917.3990 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2917.3990 11 | 酞菌酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Nitrotalisopropyl |
| 2917.3990 12 | 氯酞酸甲酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Chlorthal-dimethyl |
| 2917.3990 13 | 氯酞酸 | 6.5 | 30 | 17 | 9 | 千克 | S | Chlorthal |
| 2917.3990 90 | 其他芳香多元羧酸 | 6.5 | 30 | 17 | 9 | 千克 | | Other aromatic polycarboxylic acid |
| **29.18** | **含附加含氧基的羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的卤化、磺化、硝化或亚硝化衍生物:** | | | | | | | **Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:** |
| | -含醇基但不含其他含氧基的羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的衍生物: | | | | | | | -Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |
| 2918.1100 | --乳酸及其盐和酯 | 6.5 | 30 | 17 | 9 | 千克 | AB | --Lactic acid, its salts and esters |
| 2918.1200 | --酒石酸 | 6.5 | 35 | 17 | 9 | 千克 | AB | --Tartaric acid |
| 2918.1300 | --酒石酸盐及酒石酸酯 | 6.5 | 30 | 17 | 9 | 千克 | AB | --Salts and esters of tartaric acid |
| 2918.1400 | --柠檬酸 | 6.5 | 35 | 17 | 13 | 千克 | 4ABxy | --Citric acid |
| 2918.1500 | --柠檬酸盐及柠檬酸酯 | 6.5 | 30 | 17 | 13 | 千克 | 4ABxy | --Salts and esters of citric acid |
| 2918.1600 | --葡糖酸及其盐和酯 | 6.5 | 30 | 17 | 9 | 千克 | | --Gluconic acid, its salts and esters |
| 2918.1700 | --2,2-二苯基-2-羟基乙酸(二苯基乙醇酸) | 6.5 | 30 | 17 | | 千克 | 23 | --2, 2-Dipheny1-2-hydroxyacetic acid (*benzilic acid*) |
| 2918.1800 | --乙酯杀螨醇(ISO) | 6.5 | 30 | 17 | | 千克 | S | --Chlorobenzilate(ISO) |
| 2918.1900 | --其他 | 6.5 | 30 | 17 | | 千克 | | --Other |
| 2918.1900 10 | 二苯乙醇酸甲酯(包括其酸酐,酰卤化物,过氧化物和过氧酸及其衍生物) | 6.5 | 30 | 17 | | 千克 | 23 | Methyl benzilate (including their anhydrides, halides, peroxides, peroxyacids and their derivatives) |

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|---|---|---|---|---|---|---|---|---|
| 2918.1900 30 | γ-羟基丁酸及其盐 | 6.5 | 30 | 17 | | 千克 | I | γ-hydroxybutyric acid and its salts |
| 2918.1900 41 | 丙酯杀螨醇 | 6.5 | 30 | 17 | | 千克 | S | Acaralate |
| 2918.1900 42 | 溴螨酯 | 6.5 | 30 | 17 | | 千克 | S | Bromopropylate |
| 2918.1900 43 | 芴丁酯 | 6.5 | 30 | 17 | | 千克 | S | Fluorenol butyl ester |
| 2918.1900 44 | 整形醇 | 6.5 | 30 | 17 | | 千克 | S | Chlorflurenol |
| 2918.1900 90 | 其他含醇基但不含其他含氧基羧酸(包括其酸酐,酰卤化物,过氧化物和过氧酸及其衍生物) | 6.5 | 30 | 17 | | 千克 | | Other carboxylic acids with alcohol function but without other oxygen function (including their anhydrides, etheride, peroxides, peroxyacids and their derivatives |
| | --其他: | | | | | | | --Other: |
| | -含酚基但不含其他含氧基的羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的衍生物: | | | | | | | -Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |
| | --水杨酸及其盐: | | | | | | | --Salicylic acid and its salts: |
| 2918.2110 | ---水杨酸、水杨酸钠 | 6.5 | 20 | 17 | 9 | 千克 | | ---Salicylic acid and sodium salicylate |
| 2918.2190 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| | --邻乙酰水杨酸及其盐和酯: | | | | | | | --*o*-Acetylsalicylic acid, its salts and esters: |
| 2918.2210 | ---邻乙酰水杨酸(阿司匹林) | 6 | 20 | 17 | 9 | 千克 | | ---Acetylsalicylic acid |
| 2918.2290 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2918.2300 | --水杨酸的其他酯及其盐 | 6.5 | 30 | 17 | 9 | 千克 | | --Other esters of salicylic acid and their salts |
| 2918.2900 | --其他 | 6.5 | 30 | 17 | 9 | 千克 | AB | --Other |
| 2918.3000 | -含醛基或酮基但不含其他含氧基的羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的衍生物 | 6.5 | 30 | 17 | 9 | 千克 | | -Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives |
| 2918.3000 11 | 除虫菊素Ⅰ、除虫菊素Ⅱ | 6.5 | 30 | 17 | 9 | 千克 | S | Pyrethrum Ⅰ, Pyrethrum Ⅱ |
| 2918.3000 12 | 瓜叶菊素Ⅰ、瓜叶菊素Ⅱ | 6.5 | 30 | 17 | 9 | 千克 | S | Cinerin Ⅰ, cinerin Ⅱ |
| 2918.3000 13 | 茉酮菊素Ⅰ、茉酮菊素Ⅱ | 6.5 | 30 | 17 | 9 | 千克 | S | Jasmplin Ⅰ, Jasmolin Ⅱ |
| 2918.3000 14 | 环戊烯丙菊酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Terallethrin |
| 2918.3000 15 | 调环酸、抗倒酯、环虫菊酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Prohexadione, trinexapac-ethyl, cyclethrin |
| 2918.3000 16 | 烯丙菊酯等(包括右旋烯丙菊酯、富右旋反式烯丙菊酯,右旋反式烯丙菊酯) | 6.5 | 30 | 17 | 9 | 千克 | S | Allethrin (including d-allethrin、rich-d-t-allethrin、d-t-allethrin) |
| 2918.3000 17 | Es-生物烯丙菊酯、生物烯丙菊酯等(包括S-生物烯丙菊酯) | 6.5 | 30 | 17 | 9 | 千克 | S | Es-bioallethrin, bioallethrin (including S-bioallethrin) |
| 2918.3000 18 | 乙酰氟菊酯 | 6.5 | 30 | 17 | 9 | 千克 | S | acetyl-fluthrinate |
| 2918.3000 90 | 其他含醛基或酮基不含其他含氧基羧酸(包括酸酐、酰卤化物、过氧化物和过氧酸及其衍生物) | 6.5 | 30 | 17 | 9 | 千克 | | Other carboxylic acid with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives |
| | -其他: | | | | | | | -Other: |
| 2918.9100 | --2,4,5-涕(ISO)(2,4,5-三氯苯氧乙酸)及其盐或酯 | 6.5 | 30 | 17 | | 千克 | 89 | --2,4,5-T (ISO) (2,4,5-trichlorophenoxy acetic acid), ist salts and esters |
| 2918.9900 | --其他 | 6.5 | 30 | 17 | 9 | 千克 | | --Other |
| 2918.9900 21 | 2,4-滴、2,4-滴丙酸、2,4-滴丁酸等(包括精2,4-滴丙酸、苯醚菌酯) | 6.5 | 30 | 17 | 13 | 千克 | S | 2,4-d,2,4-dichlorprop-p,2,4-embutox (including J-2,4-ichlorprop-p) |
| 2918.9900 22 | 2甲4氯、2甲4氯丙酸等(包括精2甲4氯丙酸) | 6.5 | 30 | 17 | 13 | 千克 | S | MCPA, Mecoprop (including mecoprop-P) |
| 2918.9900 23 | 2甲4氯丁酸 | 6.5 | 30 | 17 | 13 | 千克 | S | MCPA butyric acid |
| 2918.9900 24 | 麦草畏、杀草畏 | 6.5 | 30 | 17 | 13 | 千克 | S | Dicamba, tricamba |
| 2918.9900 25 | 禾草灵、乳氟禾草灵 | 6.5 | 30 | 17 | 13 | 千克 | S | Diclofop, lactofen |

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|---|---|---|---|---|---|---|---|---|
| 2918.9900 26 | 氟萘禾草灵、甲羧除草醚 | 6.5 | 30 | 17 | 13 | 千克 | S | Fluoro-naphthalene diclofop, bifenox |
| 2918.9900 27 | 三氟羧草醚、乙羧氟草醚 | 6.5 | 30 | 17 | 13 | 千克 | S | Acifluorfen, benzofluorfen |
| 2918.9900 28 | 氟乳醚、调果酸、座果酸 | 6.5 | 30 | 17 | 13 | 千克 | S | Ethoxycarbofen, cloprop, cloxyfonac |
| 2918.9900 29 | 增糖酯、S-诱抗素、氯氟草醚乙酯(包括烯虫酯) | 6.5 | 30 | 17 | 13 | 千克 | S | Dlcamba-methyl-ester, abscisic acid, ethoxyfen-ethyl (including methoprene) |
| 2918.9900 30 | 调磺酸钙 | 6.5 | 30 | 17 | 13 | 千克 | S | Adjustable calcium sulfonate |
| 2918.9900 41 | 2甲4氯异辛酯 | 6.5 | 30 | 17 | 13 | 千克 | S | 2 a 4 chloride isooctyl |
| 2918.9900 90 | 其他含其他附加含氧基羧酸(包括其酸酐、酰卤化物、过氧化物和过氧酸及其衍生物) | 6.5 | 30 | 17 | 13 | 千克 | | Other carboxylic acids with other additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their derivatives |
| | 第八分章 非金属无机酸酯及其盐以及它们的卤化、磺化、硝化或亚硝化衍生物 | | | | | | | Ⅷ. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES |
| **29.19** | **磷酸酯及其盐,包括乳磷酸盐,以及它们的卤化、磺化、硝化或亚硝化衍生物:** | | | | | | | **Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives:** |
| 2919.1000 | -三(2,3-二溴丙基)磷酸酯 | 6.5 | 30 | 17 | 9 | 千克 | 89 | -Tris(2,3-dibromopropyl) phosphate |
| 2919.9000 | -其他 | 6.5 | 30 | 17 | | 千克 | | -Other |
| 2919.9000 20 | 磷酸三丁酯 | 6.5 | 30 | 17 | 9 | 千克 | 3 | Tributyl phosphate |
| 2919.9000 31 | 敌敌钙,敌敌畏 | 6.5 | 30 | 17 | 9 | 千克 | S | Calvinphos, dichlorvos |
| 2919.9000 32 | 速灭磷、二溴磷 | 6.5 | 30 | 17 | 9 | 千克 | S | Mevinphos, dibron |
| 2919.9000 33 | 巴毒磷、杀虫畏 | 6.5 | 30 | 17 | | 千克 | S | Crotoxyphos, tetrachlorvinphos |
| 2919.9000 34 | 毒虫畏、甲基毒虫畏 | 6.5 | 30 | 17 | | 千克 | S | Chlorfenvinphos, dimethylvinphos |
| 2919.9000 35 | 庚烯磷、特普 | 6.5 | 30 | 17 | | 千克 | S | Heptenophos, tepp |
| 2919.9000 36 | 三乙膦酸铝、乙膦酸 | 6.5 | 30 | 17 | 9 | 千克 | S | Fosetyl-aluminium, phosphonoacetic acid |
| 2919.9000 37 | 氯瘟磷、伐草磷 | 6.5 | 30 | 17 | | 千克 | S | Phosdiphen, grass-killing phosphate |
| 2919.9000 90 | 其他磷酸酯及其盐(包括乳磷酸盐)(包括它们的卤化、磺化、硝化或亚硝化衍生物) | 6.5 | 30 | 17 | 9 | 千克 | AB | Other phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives |
| **29.20** | **其他非金属无机酸酯(不包括卤化氢的酯)及其盐以及它们的卤化、磺化、硝化或亚硝化衍生物:** | | | | | | | **Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:** |
| | -硫代磷酸酯及其盐以及它们的卤化、磺化、硝化或亚硝化衍生物: | | | | | | | -Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: |
| 2920.1100 | --对硫磷(ISO)及甲基对硫磷(ISO) | 6.5 | 30 | 17 | | 千克 | X | --Parathion(ISO) and parathion-metlyl(ISO) (methyl-parathion) |
| 2920.1900 | --其他 | 6.5 | 30 | 17 | | 千克 | | --Other |
| 2920.1900 12 | 氯氧磷、虫螨畏 | 6.5 | 30 | 17 | | 千克 | S | Chlorethoxyfos, methacrifos |
| 2920.1900 13 | 杀螟硫磷、除线磷 | 6.5 | 30 | 17 | 9 | 千克 | S | Fenitrothion, dichlofention |
| 2920.1900 14 | 异氯磷、皮蝇磷 | 6.5 | 30 | 17 | 9 | 千克 | S | Isochlorthion, fenchlorphos |
| 2920.1900 15 | 溴硫磷、乙基溴硫磷、硝虫硫磷 | 6.5 | 30 | 17 | 9 | 千克 | S | Bromophos, bromofos-ethyl, xiaochongthion |
| 2920.1900 17 | 碘硫磷、苯稻瘟净 | 6.5 | 30 | 17 | | 千克 | S | Idofenphos, Benzene rice blast net |
| 2920.1900 18 | 甲基立枯磷、克菌磷 | 6.5 | 30 | 17 | 9 | 千克 | S | Tolclofos-methyl, pyrazophos |
| 2920.1900 19 | 速杀硫磷、丰丙磷 | 6.5 | 30 | 17 | 9 | 千克 | S | Heterophos, apidan |
| 2920.1900 90 | 其他硫代磷酸酯及其盐(包括它们的卤化、磺化、硝化或亚硝化衍生物) | 6.5 | 30 | 17 | 9 | 千克 | | Other thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives |

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|---|---|---|---|---|---|---|---|---|
| 2920.2100 | --亚磷酸二甲酯(2920.9013) | 6.5 | 30 | 17 | | 千克 | 23 | --Dimethyl phosphite |
| 2920.2200 | --亚磷酸二乙酯(2920.9014) | 6.5 | 30 | 17 | | 千克 | 23 | --Diethyl phosphite |
| 2920.2300 | --亚磷酸三甲酯(2920.9011) | 6.5 | 30 | 17 | | 千克 | 23AB | --Trimethyl phosphite |
| 2920.2400 | --亚磷酸三乙酯(2920.9012) | 6.5 | 30 | 17 | | 千克 | 23AB | --Triethyl phosphite |
| 2920.2910 | ---其他亚磷酸酯(2920.9019) | 6.5 | 30 | 17 | | 千克 | | ---Other Phosphite esters |
| 2920.2990 | ---其他 | 6.5 | 30 | 17 | | 千克 | | ---Other |
| 2920.2990 10 | 浸种磷 | 6.5 | 30 | 17 | | 千克 | S | Izopamfos |
| 2920.2990 90 | 其他亚磷酸酯及其盐以及它们的卤化、磺化、硝化或亚硝化衍生物 | 6.5 | 30 | 17 | | 千克 | | Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 2920.3000 | -硫丹(ISO) | 6.5 | 30 | 17 | | 千克 | S | -Endosulfan (*ISO*) |
| 2920.9000 | -其他 | 2 | 30 | 17 | | 千克 | | -Other |
| 2920.9000[暂] 11 | 碳酸二苯酯 | 2 | 30 | 17 | | 千克 | | Diphenyl carbonate |
| 2920.9000 12 | 治螟磷 | 6.5 | 30 | 17 | | 千克 | S | Sulfotepp |
| 2920.9000 13 | 消螨通 | 6.5 | 30 | 17 | | 千克 | S | Dinobuton |
| 2920.9000 14 | 炔螨特 | 6.5 | 30 | 17 | | 千克 | S | Propargite |
| 2920.9000 15 | 赛松 | 6.5 | 30 | 17 | | 千克 | S | Sesone |
| 2920.9000 16 | 三乙基砷酸酯 | 6.5 | 30 | 17 | | 千克 | X | Thiethyl arsenate |
| 2920.9000 90 | 其他无机酸酯(不包括卤化氢的酯)(包括其盐以及它们的卤化,磺化,硝化或亚硝化衍生物) | 6.5 | 30 | 17 | | 千克 | | Other Esters of other inorganic acids(excluding esters of hydrogen halides? (and their salts; their halogenated, 爆 ulphonated, nitrated or nitrosated derivatives |
| | -其他: | | | | | | | -Other: |
| | ---亚磷酸酯: | | | | | | | ---Phosphites: |
| | 第九分章　含氮基化合物 | | | | | | | Ⅸ. NITROGEN-FUNCTION COMPOUNDS |
| **29.21** | **氨基化合物:** | | | | | | | **Amine-function compounds:** |
| | -无环单胺及其衍生物以及它们的盐: | | | | | | | -Acyclic monoamines and their derivatives; salts thereof: |
| 2921.1100 | --甲胺、二甲胺或三甲胺及其盐 | 6.5 | 30 | 17 | 9 | 千克 | | --Methylamine, di- or trimethylamine and their salts |
| 2921.1100 10 | 二甲胺 | 6.5 | 30 | 17 | 9 | 千克 | 23 | Dimethylamine |
| 2921.1100 20 | 二甲胺盐酸盐 | 6.5 | 30 | 17 | 9 | 千克 | 23 | Dimethylamine hydrochloride |
| 2921.1100 30 | 甲胺盐 | 6.5 | 30 | 17 | 9 | 千克 | | Salts of methylamine |
| 2921.1100 90 | 甲胺、三甲胺及其盐 | 6.5 | 30 | 17 | 9 | 千克 | AB | Methylamine, trimethylamine and their salts |
| 2921.1200 | --2-(N,N-二甲基氨基)氯乙烷盐酸盐 | 6.5 | 30 | 17 | | 千克 | | --2-(*N*, *N-Dimethylamino*) ethylchloride hydrochloride |
| 2921.1300 | --2-(N,N-二乙基氨基)氯乙烷盐酸盐 | 6.5 | 30 | 17 | | 千克 | | --2-(*N*,*N-Diethylamino*) ethylchloride hydrochloride |
| 2921.1400 | --2-(N,N-二异丙基氨基)氯乙烷盐酸盐 | 6.5 | 30 | 17 | | 千克 | | --2-(*N*,*N-Diisopropylamino*) ehylchloride hydrochloride |
| | --其他: | | | | | | | --Other: |
| 2921.1910 | ---二正丙胺 | 4 | 11 | 17 | 9 | 千克 | AB | ---Di-*n*-propylamine |
| 2921.1920[暂] | ---异丙胺 | 2 | 30 | 17 | 9 | 千克 | | ---Isopropyl amine |
| 2921.1930 | ---N,N-二(2-氯乙基)乙胺 | 6.5 | 30 | 17 | 9 | 千克 | 32 | ---N,N-Bis(2-chloroethyl) ethylamine |
| 2921.1940 | ---N,N-二(2-氯乙基)甲胺 | 6.5 | 30 | 17 | 9 | 千克 | 32 | ---N,N-Bis(2-chloroethyl) methylamine |
| 2921.1950 | ---三(2-氯乙基)胺 | 6.5 | 30 | 17 | 9 | 千克 | 32 | ---Tri-(2-chloroethyl) amine |
| 2921.1960 | ---二烷(甲、乙、正丙或异丙)氨基乙基-2-氯及其质子化盐 | 6.5 | 30 | 17 | 9 | 千克 | 23 | ---N,N-Dialkyl (Me, Et, n-Pr or i-Pr) aminoethyl-2-chlorides and corresponking protonated salts |

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|---|---|---|---|---|---|---|---|---|
| 2921.1990 | ---其他 | 6.5 | 30 | 17 | | 千克 | | ---Other |
| 2921.1990 11 | 三乙胺(单一成分,用做点火剂) | 6.5 | 30 | 17 | 9 | 千克 | 3A | Triethylamine(Single component, used for igniter) |
| 2921.1990 20 | 二异丙胺 | 6.5 | 30 | 17 | 9 | 千克 | 3 | Diisopropylamine |
| 2921.1990 31 | 2-氨基丁烷 | 6.5 | 30 | 17 | | 千克 | S | 2-Amidobutane |
| 2921.1990 33 | 胺鲜酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Diethyl aminoethyl hexanoate |
| 2921.1990 90 | 其他无环单胺及其衍生物及其盐 | 6.5 | 30 | 17 | 9 | 千克 | | Other acyclic monoamines and their derivatives;salts thereof |
| | -无环多胺及其衍生物以及它们的盐: | | | | | | | -Acyclic polyamines and their derivatives; salts thereof: |
| | --乙二胺及其盐: | | | | | | | --Ethylenediamine and its salts: |
| 2921.2110 | ---乙二胺 | 6.5 | 30 | 17 | 9 | 千克 | | ---Ethylenediamine |
| 2921.2190 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| | --六亚甲基二胺及其盐: | | | | | | | --Hexamethylenediamine and its salts: |
| 2921.2210 | ---己二酸己二胺盐(尼龙-6,6盐) | 6.5 | 20 | 17 | 9 | 千克 | | ---Hexamethylene adipamide(nylon-6,6 salt) |
| 2921.2290 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2921.2900 | --其他 | 6.5 | 30 | 17 | 9 | 千克 | | --Other |
| 2921.2900 10 | 辛菌胺 | 6.5 | 30 | 17 | 9 | 千克 | S | N-octyl-N′-[2-(octylamino) Jethyl (lnendiamine)] |
| 2921.2900 90 | 其他无环多胺及其衍生物(包括它们的盐) | 6.5 | 30 | 17 | 9 | 千克 | | Other acyclic polyamines and their derivatives (including salts thereof) |
| 2921.3000 | -环烷单胺或多胺、环烯单胺或多胺、环萜烯单胺或多胺及其衍生物以及它们的盐 | 6.5 | 30 | 17 | 9 | 千克 | | -Cyclanic, cyclenic or cycloterpenic monoor polyamines, and their derivatives; salts thereof |
| 2921.3000 10 | 丙己君及其盐 | 6.5 | 30 | 17 | 9 | 千克 | I | Propylhexedrine and its salts |
| 2921.3000 30 | 氨基羧酸环丙烷 | 6.5 | 30 | 17 | 9 | 千克 | S | 1-Aminocy-clopropane-1-carboxylic acid(ACC) |
| 2921.3000 40 | 乙撑亚胺 | 6.5 | 30 | 17 | 9 | 千克 | AB | Ethylenimine |
| 2921.3000 90 | 其他环(烷、烯、萜烯)单胺或多胺(包括其衍生物及它们的盐) | 6.5 | 30 | 17 | 9 | 千克 | | Other cyclanic, cyclenic or cycloterpenic monoor polyamines, and their derivatives; salts thereof |
| | -芳香单胺及其衍生物以及它们的盐: | | | | | | | -Aromatic monoamines and their derivatives; salts thereof: |
| | --苯胺及其盐: | | | | | | | --Aniline and its salts: |
| 2921.4110 | ---苯胺 | 6.5 | 20 | 17 | 9 | 千克 | ABX | ---Aniline |
| 2921.4190 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2921.4200 | --苯胺衍生物及其盐 | 6.5 | 30 | 17 | 9 | 千克 | | --Aniline derivatives and their salts |
| 2921.4200 12 | 敌锈钠 | 6.5 | 30 | 17 | 9 | 千克 | S | Sodium-p-aminbenzene sulfonate |
| 2921.4200 13 | 苯草醚 | 6.5 | 30 | 17 | 9 | 千克 | S | Dicloran |
| 2921.4200 90 | 其他苯胺衍生物及其盐 | 6.5 | 30 | 17 | 9 | 千克 | | Other aniline derivatives and their salts |
| 2921.4300 | --甲苯胺及其衍生物以及它们的盐 | 6.5 | 30 | 17 | | 千克 | | --Toluidines and their derivatives; salts thereof |
| 2921.4300 01 | 间甲苯胺或对甲苯胺 | 6.5 | 30 | 17 | 9 | 千克 | | M-toluidine or p-toluidine |
| 2921.4300 10 | 氟乐灵 | 6.5 | 30 | 17 | 9 | 千克 | S | Trifluralin (TC) |
| 2921.4300 20 | 邻甲苯胺 | 6.5 | 30 | 17 | 9 | 千克 | | *O*-Toluidine |
| 2921.4300 31 | 溴鼠胺 | 6.5 | 30 | 17 | | 千克 | S | Bromethalin |
| 2921.4300 32 | 乙丁氟灵 | 6.5 | 30 | 17 | 9 | 千克 | S | Benfluralin |
| 2921.4300 33 | 氯乙氟灵 | 6.5 | 30 | 17 | 9 | 千克 | S | Fluchloraline |
| 2921.4300 34 | 环丙氟灵 | 6.5 | 30 | 17 | 9 | 千克 | S | Profluralin |
| 2921.4300 35 | 乙丁烯氟灵 | 6.5 | 30 | 17 | 9 | 千克 | S | Ethalfluralin |
| 2921.4300 36 | 地乐灵 | 6.5 | 30 | 17 | 9 | 千克 | S | Dipropalin |
| 2921.4300 37 | 氯乙灵 | 6.5 | 30 | 17 | 9 | 千克 | S | Chlornidine |

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|---|---|---|---|---|---|---|---|---|
| 2921.4300 38 | 氟节胺 | 6.5 | 30 | 17 | 9 | 千克 | S | Flumetralin |
| 2921.4300 90 | 甲苯胺盐、甲苯胺衍生物及其盐 | 6.5 | 30 | 17 | 9 | 千克 | | Toluidines, toluidine derivatives and salts thereof |
| 2921.4400 | --二苯胺及其衍生物以及它们的盐 | 6.5 | 30 | 17 | 17 | 千克 | | --Diphenylamine and its derivatives; salts thereof |
| 2921.4500 | --1-萘胺(α-萘胺)、2-萘胺(β-萘胺)及其衍生物以及它们的盐 | 6.5 | 30 | 17 | 9 | 千克 | | --1-Naphthylamine (α-naphthylamine), 2-naphthylamine (β-naphthylamine) and their derivatives; salts thereof |
| 2921.4500 10 | 2-萘胺 | 6.5 | 30 | 17 | 9 | 千克 | X | 2-Naphthylamine |
| 2921.4500 90 | 1-萘胺和2-萘胺的衍生物及盐(包括1-萘胺) | 6.5 | 30 | 17 | 9 | 千克 | | 1-Naphthylamine and 2-Naphthylamine and its derivatires salis thereof |
| 2921.4600 | --安非他明(INN)、苄非他明(INN)、右苯丙胺(INN)、乙非他明、芬坎法明(INN)、利非他明、左苯丙胺(INN)、美芬雷司(INN)、苯丁胺(INN)以及它们的盐 | 6.5 | 30 | 17 | 9 | 千克 | | --Amfetamine(INN), benzfetamine(INN), dexamfetamine(INN), etilamfetamine(INN), fencamfamin(INN), lefetamine(INN), levamfetamine(INN), mefenorex(INN) and phentermine(INN); salts thereof |
| 2921.4600 11 | 安非他明、苄非他明、右苯丙胺(包括它们的盐) | 6.5 | 30 | 17 | 9 | 千克 | I | Amfetamine(INN), benzfetamine(INN), dexamfetamine(INN)(salts thereof) |
| 2921.4600 12 | 乙非他明、芬坎法明、利非他明(包括它们的盐) | 6.5 | 30 | 17 | 9 | 千克 | I | Etilamfetamine(INN), fencamfamin(INN), lefetamine(INN)(salts thereof) |
| 2921.4600 13 | 左苯丙胺、美芬雷司、芬特明(包括它们的盐) | 6.5 | 30 | 17 | 9 | 千克 | I | levamfetamine(INN), mefenorex(INN) and phentermine(INN)(salts thereof) |
| | --其他: | | | | | | | --Other: |
| 2921.4910 | ---对异丙基苯胺 | 4 | 11 | 17 | 13 | 千克 | | ---*p*-Isopropyl-aniline |
| 2921.4920 | ---二甲基苯胺 | 6.5 | 20 | 17 | 13 | 千克 | | ---Dimethylanilines |
| 2921.4930 | ---2,6-甲基乙基苯胺 | 4 | 11 | 17 | 13 | 千克 | | ---2,6-Methyl ethyl aniline |
| 2921.4940 | ---2,6-二乙基苯胺 | 6.5 | 20 | 17 | 13 | 千克 | | ---2,6-Diethylaniline |
| 2921.4990 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2921.4990 11 | 异丙乐灵 | 6.5 | 30 | 17 | 13 | 千克 | S | Isopropalin |
| 2921.4990 12 | 仲丁灵 | 6.5 | 30 | 17 | 13 | 千克 | S | Butralin |
| 2921.4990 13 | 二甲戊灵 | 6.5 | 30 | 17 | 13 | 千克 | S | Pendimethalin |
| 2921.4990 20 | 4-氨基联苯 | 6.5 | 30 | 17 | 13 | 千克 | X | 4-Aminobiphenyl |
| 2921.4990 31 | 乙环利定,二甲基安非他明(以及它们的盐) | 6.5 | 30 | 17 | 13 | 千克 | I | Eticyclidine, dimethylamphetamine (and their salt) |
| 2921.4990 32 | 芬氟拉明、右旋芬氟拉明(以及它们的盐) | 6.5 | 30 | 17 | 13 | 千克 | I | Fenfluramine, d-fenfluramine (and their salt) |
| 2921.4990 90 | 其他芳香单胺及衍生物及它们的盐 | 6.5 | 30 | 17 | 13 | 千克 | | Other aromatic monoamine and derivants and their salt |
| | -芳香多胺及其衍生物以及它们的盐: | | | | | | | -Aromatic polyamines and their derivatives; salts thereof: |
| | --邻-、间-、对-苯二胺、二氨基甲苯及其衍生物以及它们的盐: | | | | | | | --*o*-,*m*-,*p*-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof: |
| 2921.5110 | ---邻苯二胺 | 4 | 11 | 17 | 9 | 千克 | | ---*o*-Phenylenediamine |
| 2921.5190 | ---其他 | 6.5 | 30 | 17 | | 千克 | | ---Other |
| 2921.5190 11 | 氨氟灵 | 6.5 | 30 | 17 | 9 | 千克 | S | Dinitamine |
| 2921.5190 12 | 氨氟乐灵 | 6.5 | 30 | 17 | 9 | 千克 | S | Prodiamine |
| 2921.5190 20 | 2,4-二氨基甲苯 | 6.5 | 30 | 17 | 17 | 千克 | X | 2,4-Diaminotoluene |
| 2921.5190 90 | 间-、对-苯二胺、二氨基甲苯等(包括衍生物及它们的盐) | 6.5 | 30 | 17 | 17 | 千克 | | *o*-,*m*-,*p*-Phenylene diamine, diaminotoluene(including and their derivatives; salts thereof) |
| 2921.5900 | --其他 | 6.5 | 30 | 17 | | 千克 | | --Other |
| 2921.5900 10 | 三氨基三硝基苯 | 6.5 | 30 | 17 | 9 | 千克 | 3 | Triamino trinitrobenzene |
| 2921.5900 20 | 联苯胺(4,4'-二氨基联苯) | 6.5 | 30 | 17 | 9 | 千克 | 89 | Benzidine(4,4'-diaminobiphenyl) |

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|---|---|---|---|---|---|---|---|---|
| 2921.5900 31 | 4,4'-二氨基-3,3'-二氯二苯基甲烷 | 6.5 | 30 | 17 | 9 | 千克 | X | 4,4′- Diamino-3,3′- dicophane |
| 2921.5900 32 | 3,3'-二氯联苯胺 | 6.5 | 30 | 17 | 9 | 千克 | X | 3,3′- Dichlorobenzidine |
| 2921.5900 33 | 4,4'-二氨基二苯基甲烷 | 6.5 | 30 | 17 | 13 | 千克 | X | 4,4′-Methylenedianiline |
| 2921.5900 90 | 其他芳香多胺及衍生物及它们的盐 | 6.5 | 30 | 17 | 13 | 千克 | | Other aromatic polyamines and their derivatives; salts thereof |
| **29.22** | **含氧基氨基化合物:** | | | | | | | **Oxygen-function amino-compounds:** |
| | -氨基醇(但含有一种以上含氧基的除外)及其醚和酯,以及它们的盐: | | | | | | | -Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: |
| 2922.1100 | --单乙醇胺及其盐 | 6.5 | 30 | 17 | 9 | 千克 | | --Monoethanolamine and its salts |
| 2922.1100 01 | 单乙醇胺 | 6.5 | 30 | 17 | 9 | 千克 | AB | Monoethanolamine |
| 2922.1100 90 | 单乙醇胺盐 | 6.5 | 30 | 17 | 9 | 千克 | | Salts of monoethanolamine |
| 2922.1200 | --二乙醇胺及其盐 | 6.5 | 30 | 17 | | 千克 | | --Diethanolamine and its salts |
| 2922.1400 | --右丙氧吩(INN)及其盐 | 6.5 | 30 | 17 | 9 | 千克 | W | --Dextropropoxyphene(INN) and its salts |
| 2922.1500 | --三乙醇胺(2922.1310) | 6.5 | 30 | 17 | | 千克 | 23AB | --Triethanolamine |
| 2922.1600 | --全氟辛基磺酸二乙醇铵 | 6.5 | 30 | 17 | | 千克 | X | --Diethanolammonium perfluorooctane sulphonate |
| 2922.1700 | --甲基二乙醇胺和乙基二乙醇胺 | 6.5 | 30 | 17 | | 千克 | | --Methyldiethanolamine and ethyldiethanolamine |
| 2922.1800 | --2-(N,N-二异丙基氨基)乙醇 | 6.5 | 30 | 17 | | 千克 | | --2-(*N*,*N-Diisopropylamino*) ethanol |
| | --其他: | | | | | | | --Other: |
| 2922.1910 | ---乙胺丁醇 | 6.5 | 30 | 17 | 13 | 千克 | | ---Ethylamino butanol (Ethambutol) |
| | ---二烷(甲、乙、正丙或异丙)氨基乙-2-醇及其质子化盐: | | | | | | | ---N,N-Dialkyl-(Me, Et, n-Pr or i-Pr) aminoethane-2-ols and cornesponding protonated salts: |
| 2922.1921 | ----二甲氨基乙醇及其质子化盐 | 6.5 | 30 | 17 | 13 | 千克 | | ----N, N-Dimethylaminoethanol and corresponding protonated salts |
| 2922.1922 | ----二乙氨基乙醇及其质子化盐 | 6.5 | 30 | 17 | 9 | 千克 | | ----N,N-Diethylaminoethanol and corresponding protonated salts |
| 2922.1922 10 | 2-二乙氨基乙醇(或称 N,N-二乙基乙醇胺) | 6.5 | 30 | 17 | 9 | 千克 | 3 | 2-Diethylaminoethanol(N,N-Diethylethanolamine) |
| 2922.1922 90 | 二乙氨基乙醇的质子化盐 | 6.5 | 30 | 17 | 9 | 千克 | | Protonated salts of 2-Diethylaminoethanol |
| 2922.1929 | ----其他 | 6.5 | 30 | 17 | 9 | 千克 | 23 | ----Other |
| 2922.1930 | ---乙基二乙醇胺 | 6.5 | 30 | 17 | 9 | 千克 | 23 | ---Ethyldiethanolamine |
| 2922.1940 | ---甲基二乙醇胺 | 6.5 | 30 | 17 | 13 | 千克 | 23 | ---Methyldiethanolamine |
| 2922.1950 | ---本芴醇 | 6.5 | 30 | 17 | 13 | 千克 | | ---Benflumelol |
| 2922.1990 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2922.1990 10 | 增产胺 | 6.5 | 30 | 17 | 13 | 千克 | S | Ethanamine |
| 2922.1990 20 | 克仑特罗 | 6.5 | 30 | 17 | 13 | 千克 | L | Clenbuterol |
| 2922.1990 31 | 醋美沙朵、阿醋美沙朵、阿法美沙朵(以及它们的盐) | 6.5 | 30 | 17 | 13 | 千克 | W | Acetylmethadol, alphacetylmethadol, alphamethadol (and its salts) |
| 2922.1990 32 | 倍醋美沙多、倍他美沙朵(以及它们的盐) | 6.5 | 30 | 17 | 13 | 千克 | W | Betacetylmethadol, betamethadol (and their salt) |
| 2922.1990 33 | 地美沙多、地美庚醇、诺美沙朵(以及它们的盐) | 6.5 | 30 | 17 | 13 | 千克 | W | Dimenoxadol, dimepheptanol, noracymethadol (and their salt) |
| 2922.1990 41 | 三乙醇胺盐酸盐 | 6.5 | 30 | 17 | | 千克 | 23 | Triethanolamine hydrochloride |
| 2922.1990 49 | 其他三乙醇胺的盐 | 6.5 | 30 | 17 | | 千克 | | Other salts of triethanolamine |
| 2922.1990 90 | 其他氨基醇及其醚、酯和它们的盐(但含有一种以上含氧基的除外) | 6.5 | 30 | 17 | 13 | 千克 | | Other alkamine and their ethers, esters and their salt (other than those containing more than one kind of Oxygen function) |

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|---|---|---|---|---|---|---|---|---|
| | -氨基萘酚和其他氨基酚(但含有一种以上含氧基的除外)及其醚和酯,以及它们的盐: | | | | | | | -Amino-naphthols and amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: |
| 2922.2100 | --氨基羟基萘磺酸及其盐 | 6.5 | 30 | 17 | 13 | 千克 | | --Aminohydroxynaphthal-ene-sulphonic acid and their salts |
| | --其他: | | | | | | | --Other: |
| 2922.2910 | ---茴香胺、二茴香胺、氨基苯乙醚及其盐 | 6.5 | 30 | 17 | 13 | 千克 | | ---Anisidine, dianisidine, phenetidine and their salts |
| 2922.2990 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2922.2990 11 | 布苯丙胺、二甲氧基乙基安非他明(以及它们的盐) | 6.5 | 30 | 17 | 13 | 千克 | I | Brolamfetamine, dimethoxy-4-ethyl, amphetamine (and their salt) |
| 2922.2990 12 | 二甲氧基安非他明、副甲氧基安非他明(以及它们的盐) | 6.5 | 30 | 17 | 13 | 千克 | I | 12,5Dimethoxyamfetamine, paramethoxyamfetamine (and their salt) |
| 2922.2990 13 | 二甲氧基甲苯异丙胺、三甲氧基安非他明(以及它们的盐) | 6.5 | 30 | 17 | 13 | 千克 | I | Domdimethoxy-methyl-amphetamine, trimethoxyamfetamine (and their salt) |
| 2922.2990 14 | 2,5-二甲氧基-4-溴苯乙胺、地佐辛(以及它们的盐) | 6.5 | 30 | 17 | 13 | 千克 | I | 4-bromo-2, 5-dimethoxyphenethylamine, dezocine (and their salt) |
| 2922.2990 15 | 他喷他多(CAS 号:175591-23-8) | 6.5 | 30 | 17 | 13 | 千克 | I | Tapentadol(CAS:175591-23-8) |
| 2922.2990 16 | 2,5-二甲氧基-4-碘苯乙胺(CAS 号:69587-11-7) | 6.5 | 30 | 17 | 13 | 千克 | I | 2,5-Dimethoxy-4-iodophenethylamine (CAS:69587-11-7) |
| 2922.2990 17 | 2,5-二甲氧基苯乙胺(CAS 号:3600-86-0) | 6.5 | 30 | 17 | 13 | 千克 | I | 2,5-Dimethoxy-phenethylamine(CAS:3600-86-0) |
| 2922.2990 90 | 其他氨基(奈酚、酚)及醚、酯(包括它们的盐,但含有一种以上含氧基的除外) | 6.5 | 30 | 17 | 13 | 千克 | | Other amino (naphthol, hydroxybenzene) and aether, ester (including their salt, but with the exception of those containing one or more oxygen containing groups |
| | -氨基醛、氨基酮和氨基醌,但含有一种以上含氧基的除外,以及它们的盐: | | | | | | | -Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: |
| 2922.3100 | --安非拉酮、美沙酮和去甲美沙酮以及它们的盐 | 6.5 | 30 | 17 | 9 | 千克 | | --Amfepramone (INN), methadone (INN) and normethadone(INN); salts thereof |
| 2922.3100 10 | 安非拉酮及其盐 | 6.5 | 30 | 17 | 9 | 千克 | I | Amfepramone(INN) and salts thereof |
| 2922.3100 20 | 美沙酮、去甲美沙酮及它们的盐 | 6.5 | 30 | 17 | 9 | 千克 | W | Methadone(INN), normethadone(INN) and salts thereof |
| | --其他: | | | | | | | --Other: |
| 2922.3910 | ---4-甲基甲卡西酮 | 6.5 | 30 | 17 | 9 | 千克 | I | ---4-Methcathinone |
| 2922.3990 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2922.3990 10 | 氯胺酮及其盐 | 6.5 | 30 | 17 | 9 | 千克 | I | Ketamine and salts thereof |
| 2922.3990 20 | 灭藻醌 | 6.5 | 30 | 17 | 9 | 千克 | S | Quinoclamine |
| 2922.3990 30 | 异美沙酮及其盐 | 6.5 | 30 | 17 | 9 | 千克 | W | Isomethadone and salts thereof |
| 2922.3990 40 | 甲卡西酮及其盐 | 6.5 | 30 | 17 | 9 | 千克 | I | Methcathinone and salts thereof |
| 2922.3990 50 | 4-甲基乙卡西酮(4-MEC)(CAS 号:1225617-18-4) | 6.5 | 30 | 17 | 9 | 千克 | I | 4-Methylethcathinone(CAS:1225617-18-4) |
| 2922.3990 90 | 其他氨基醛、氨基酮及其盐(包括氨基醌及其盐,但含有一种以上含氧基除外) | 6.5 | 30 | 17 | 9 | 千克 | | Other amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function and salts thereof |
| | -氨基酸及其酯但含有一种以上含氧基的除外以及它们的盐: | | | | | | | -Amino-acids, other than those containing more than one kind of oxygen function, and their esters, salts thereof: |
| | --赖氨酸及其酯,以及它们的盐: | | | | | | | --Lysine and its esters; salts thereof: |
| 2922.4110 | ---赖氨酸 | 5 | 20 | 17 | 9 | 千克 | AB | ---Lysine |
| 2922.4190[暂] | ---其他 | 5 | 30 | 17 | 9 | 千克 | AB | ---Other |

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|---|---|---|---|---|---|---|---|---|
| | --谷氨酸及其盐： | | | | | | | --Glutamic acid and its salts： |
| 2922.4210暂 | ---谷氨酸 | 5 | 90 | 17 | 9 | 千克 | A | ---Glutamic acid |
| 2922.4220 | ---谷氨酸钠 | 10 | 130 | 17 | | 千克 | A | ---Sodium glutamate |
| 2922.4290 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | A | ---Other |
| | --邻氨基苯甲酸(氨茴酸)及其盐： | | | | | | | --Anthranilic acid and its salts： |
| 2922.4310 | ---邻氨基苯甲酸(氨茴酸) | 6.5 | 20 | 17 | 9 | 千克 | 23 | ---Anthranilic acids |
| 2922.4390 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |
| 2922.4400 | --替利定(INN)及其盐 | 6.5 | 30 | 17 | 9 | 千克 | W | --Tilidine(INN) and its salts |
| | --其他： | | | | | | | --Other： |
| | ---其他氨基酸： | | | | | | | ---Amino acids： |
| 2922.4911 | ----氨甲环酸 | 6.5 | 20 | 17 | 13 | 千克 | AB | ----Tranexamic acid |
| 2922.4919 | ----其他 | | 20 | 17 | 13 | 千克 | | ----Other |
| 2922.4919 10 | 安咪奈丁 | 6.5 | 20 | 17 | 13 | 千克 | I | Amineptine |
| 2922.4919 90 | 其他氨基酸 | 6.5 | 20 | 17 | 13 | 千克 | AB | Other amino acids |
| | ---其他： | | | | | | | ---Other： |
| 2922.4991 | ----普鲁卡因 | 6 | 20 | 17 | 13 | 千克 | | ----Procaine |
| 2922.4999 | ----其他 | 6.5 | 30 | 17 | | 千克 | | ----Other |
| 2922.4999 11 | 草灭畏 | 6.5 | 30 | 17 | 9 | 千克 | AS | Chloramben |
| 2922.4999 12 | 灭杀威、灭除威、混灭威等(害扑威、速灭威、残杀威、猛杀威) | 6.5 | 30 | 17 | 9 | 千克 | ABS | Meobal, XMC, dimethacarb(etrofol, metolcarb, propoxur, promecarb) |
| 2922.4999 13 | 兹克威、除害威 | 6.5 | 30 | 17 | | 千克 | ABS | Mexacarbate, allyxycarb |
| 2922.4999 14 | 异丙威 | 6.5 | 30 | 17 | 9 | 千克 | ABS | Isoprocarb |
| 2922.4999 15 | 仲丁威、畜虫威、合杀威 | 6.5 | 30 | 17 | 9 | 千克 | ABS | Fenobucarb, butacarb, bufencarb |
| 2922.4999 16 | 甲萘威、地麦威、蚜虱威 | 6.5 | 30 | 17 | 9 | 千克 | AS | Carbaryl, dimetan, promacyl |
| 2922.4999 17 | 除线威 | 6.5 | 30 | 17 | 9 | 千克 | AS | cloethocarb |
| 2922.4999 18 | 氨酰丙酸(盐酸盐) | 6.5 | 30 | 17 | 9 | 千克 | AS | Hydrochlorate |
| 2922.4999 19 | 安咪奈丁的盐 | 6.5 | 20 | 17 | 13 | 千克 | I | Salts of amineptine |
| 2922.4999 90 | 其他氨基酸及其酯及它们的盐(含有一种以上含氧基的除外) | 6.5 | 30 | 17 | 9 | 千克 | AB | Other amino-acids and their esters; their salt(Other than those containing more than one kind of oxygen function) |
| | -氨基醇酚、氨基酸酚及其他含氧基氨基化合物： | | | | | | | -Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function： |
| 2922.5010 | ---对羟基苯甘氨酸及其邓钾盐 | 6.5 | 30 | 17 | 13 | 千克 | AB | ---D-p-hydroxyphenylglycine and deng sylvite |
| 2922.5020 | ---莱克多巴胺和盐酸莱克多巴胺 | 6.5 | 30 | 17 | 9 | 千克 | 89 | ---Ractopamine and ractopamine hydrochloride |
| 2922.5090 | ---其他 | 6.5 | 30 | 17 | | 千克 | | ---Other |
| 2922.5090 10 | 曲马多 | 6.5 | 30 | 17 | 13 | 千克 | I | Tramadol |
| 2922.5090暂 20 | 苏氨酸 | 5 | 20 | 17 | 13 | 千克 | A | threonine |
| 2922.5090 90 | 其他氨基醇酚、氨基酸酚(包括其他含氧基氨基化合物) | 6.5 | 30 | 17 | 13 | 千克 | A | Other amino-alcohol-phenols, amino-acid phenols (including other amino- compounds with oxygen function) |
| **29.23** | **季铵盐及季铵碱;卵磷脂及其他磷氨基类脂,不论是否已有化学定义：** | | | | | | | **Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined：** |
| 2923.1000 | -胆碱及其盐 | 6.5 | 30 | 17 | 9 | 千克 | AB | -Choline and its salts |
| 2923.2000 | -卵磷脂及其他磷氨基类脂 | 6.5 | 30 | 17 | 9 | 千克 | AB | -Lecithins and other phosphoaminolipids |
| 2923.3000 | -全氟辛基磺酸四乙基铵 | 6.5 | 30 | 17 | | 千克 | X | -Tetraethylammonium perfluorooctane sulphonate |

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|---|---|---|---|---|---|---|---|---|
| 2923.4000 | -全氟辛基磺酸二癸基二甲基铵 | 6.5 | 30 | 17 | | 千克 | X | -Didecyldimethylammonium perfluorooctane sulphonate |
| 2923.9000 | -其他 | 6.5 | 30 | 17 | 9 | 千克 | | -Other |
| 2923.9000 11 | 矮壮素 | 6.5 | 30 | 17 | 9 | 千克 | S | Chlorocholine chloride |
| 2923.9000 12 | 菊胺酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Tetramethrin |
| 2923.9000 90 | 其他季铵盐及季铵碱 | 6.5 | 30 | 17 | 9 | 千克 | | Other quaternary ammonium salts and hydroxides |
| **29.24** | **羧基酰胺基化合物;碳酸酰胺基化合物:** | | | | | | | **Carboxyamide-function compounds; amide-function compounds of carbonic acid:** |
| | -无环酰胺(包括无环氨基甲酸酯)及其衍生物以及它们的盐: | | | | | | | -Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: |
| 2924.1100 | --甲丙氨酯(INN) | 6.5 | 30 | 17 | 9 | 千克 | I | --Meprobamate(INN) |
| 2924.1200 | --氟乙酰胺(ISO)久效磷(ISO)及磷胺(ISO) | 6.5 | 30 | 17 | | 千克 | | --Fluoroacetamide(ISO), monocrotophos(ISO). and phophamidon(ISO) |
| 2924.1200 10 | 氟乙酰胺(ISO)(氟乙酰胺别名敌蚜胺) | 6.5 | 30 | 17 | | 千克 | 89 | Fluoroacetamide(ISO) |
| 2924.1200 90 | 久效磷(ISO)及磷胺(ISO) | 6.5 | 30 | 17 | | 千克 | X | Monocrotophos(ISO), phosphamidor(ISO) |
| | --其他(INN): | | | | | | | --Other: |
| 2924.1910 | ---二甲基甲酰胺 | 6.5 | 30 | 17 | 9 | 千克 | | ---N,N-dimethylformamide |
| 2924.1990 | ---其他 | 6.5 | 30 | 17 | | 千克 | | ---Other |
| 2924.1990 12 | 百治磷 | 6.5 | 30 | 17 | | 千克 | S | Dicrotophos |
| 2924.1990 13 | 溴乙酰胺 | 6.5 | 30 | 17 | | 千克 | S | Bromoacetamide |
| 2924.1990 14 | 霜霉威 | 6.5 | 30 | 17 | 9 | 千克 | S | Propamocarb |
| 2924.1990 15 | 叶枯炔 | 6.5 | 30 | 17 | | 千克 | S | Cellocidin |
| 2924.1990 16 | 二丙烯草胺 | 6.5 | 30 | 17 | 9 | 千克 | S | Allidochlor |
| 2924.1990 18 | 驱蚊酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Dimethyl phthalate |
| 2924.1990 30 | 甲丙氨酯的盐 | 6.5 | 30 | 17 | 9 | 千克 | I | Salts of meprobamate (INN) |
| 2924.1990 40 | 丙烯酰胺 | 6.5 | 30 | 17 | 9 | 千克 | X | Acrylamide |
| 2924.1990 90 | 其他无环酰胺(包括无环氨基甲酸酯)(包括其衍生物及其盐) | 6.5 | 30 | 17 | 13 | 千克 | | Other acyclic amides (including acyclic carbamates) (and their derivatives; salts thereof) |
| | -环酰胺(包括环氨基甲酸酯)及其衍生物以及它们的盐: | | | | | | | -Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: |
| 2924.2100 | --酰脲及其衍生物以及它们的盐 | 6.5 | 30 | 17 | 9 | 千克 | | --Ureides and their derivatives; salts thereof |
| 2924.2100 10 | 氟环脲 | 6.5 | 30 | 17 | 9 | 千克 | S | Flucycloxuron |
| 2924.2100 20 | 绿麦隆 | 6.5 | 30 | 17 | 9 | 千克 | S | chlortoluron |
| 2924.2100 90 | 其他酰脲及其衍生物以及它们的盐 | 6.5 | 30 | 17 | 9 | 千克 | | Other ureides and its derivants and their salt |
| 2924.2300 | --2-乙酰氨基苯甲酸(N-乙酰邻氨基苯甲酸)及其盐 | 6.5 | 30 | 17 | 9 | 千克 | | --2-Acetamidobenzoic acid (N-Acetylanthranilic acid) and its salts |
| 2924.2300 10 | 2-乙酰氨基苯甲酸、N-乙酰邻氨基苯酸(包括N-乙酰邻氨基苯甲酸) | 6.5 | 30 | 17 | 9 | 千克 | 23 | 2-Acetamidobenzoic acid; N-acetylanthranilicacid (including N-acetamidobenzoic acid) |
| 2924.2300 90 | 2-乙酰氨基苯甲酸的盐 | 6.5 | 30 | 17 | 9 | 千克 | | Salts of 2-acetamidobenzoic acid |
| 2924.2400 | --炔己蚁胺(INN) | 6.5 | 30 | 17 | 9 | 千克 | I | --Ethinamate(INN) |
| 2924.2500 | --甲草胺(ISO) | 6.5 | 30 | 17 | | 千克 | S | --Alachlor(ISO) |
| | --其他: | | | | | | | --Other: |
| 2924.2910 | ---对乙酰氨基苯乙醚(非那西丁) | 6 | 30 | 17 | 9 | 千克 | Q | ---Phenacetin |
| 2924.2920 | ---对乙酰氨基酚(扑热息痛) | 6 | 30 | 17 | 9 | 千克 | Q | ---*p*-Acetaminophenol (paracetanol) |
| 2924.2930 | ---阿斯巴甜 | 6.5 | 30 | 17 | 13 | 千克 | | ---Aspartame |
| 2924.2990 | ---其他 | 6.5 | 30 | 17 | 9 | 千克 | | ---Other |

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|---|---|---|---|---|---|---|---|---|
| 2924. 2990 11 | 避蚊胺、灭锈胺、叶枯酞、水杨菌胺、氟丁酰草胺(包括苯酰菌胺) | 6.5 | 30 | 17 | 13 | 千克 | S | Deet, mepronil, tecloftalam, trichlamide, buflubutamid(including zoxamide) |
| 2924. 2990 12 | 萘草胺、新燕灵、非草隆、氯炔灵、苄草隆 | 6.5 | 30 | 17 | 13 | 千克 | S | Naptalam,benzoylprop-ethyl , fenuron ,chlorbufam chlorbufam |
| 2924. 2990 13 | 燕麦灵、苄胺灵、特草灵、特胺灵、环丙酰亚胺 | 6.5 | 30 | 17 | 13 | 千克 | S | Barban dichlormate,terbutol ,karbutilate |
| 2924. 2990 14 | 毒草胺、丁烯草胺、二氯己酰草胺 | 6.5 | 30 | 17 | 13 | 千克 | S | Propachlor,butenachlor,dichloro acetyl thenylchlor |
| 2924. 2990 15 | 萘丙胺、牧草胺、溴丁酰草胺 | 6.5 | 30 | 17 | 13 | 千克 | S | Naproanilide,tebutam,bromobutide |
| 2924. 2990 16 | 氯甲酰草胺、麦草伏 M、麦草伏 | 6.5 | 30 | 17 | 13 | 千克 | S | Clomeprop,flamprop M,flamprop |
| 2924. 2990 17 | 氯虫酰肼、异丙甲草胺、苯肽胺酸等(包括精异丙甲草胺、缬霉威) | 6.5 | 30 | 17 | 13 | 千克 | S | Halofenozide, metolachlor, phthalanillic (including s-metolachlor,iprovalicarb) |
| 2924.2990 18 | 灭害威 | 6.5 | 30 | 17 | 13 | 千克 | S | aminocarb |
| 2924.2990 19 | 苯氧威 | 6.5 | 30 | 17 | 13 | 千克 | S | fenoxycarb |
| 2924. 2990 20 | 氟酰脲、环丙酰草胺、烯草胺 | 6.5 | 30 | 17 | 13 | 千克 | S | Fluoylureas,cyclanilide,pethoxamid |
| 2924. 2990 31 | 苯胺灵、苯霜灵、丙草胺、敌稗等(包括丙炔草胺、草不隆、草完隆、除虫脲、除幼脲) | 6.5 | 30 | 17 | 13 | 千克 | S | Propham, benalaxyl, pretilachlor, propanil (including prynachlor、neburon, noruron diful Benzuron, penfluron, dichlorbenzuron) |
| 2924. 2990 32 | 敌草胺、敌草隆、二甲苯草胺等(包括丁草胺、丁酰草胺、二甲草胺、氟苯脲、氟草隆) | 6.5 | 30 | 17 | 13 | 千克 | S | Napropamide, diuron, xylachlor (including Butachlor,chloranocryl dimethachlor ,teflubenzuron,flumeturon) |
| 2924. 2990 33 | 庚酰草胺、环丙草胺、环酰草胺、氟虫隆等(包括氟虫脲、氟铃脲、氟酰胺、氟蚁灵、氟幼脲) | 6.5 | 30 | 17 | 13 | 千克 | S | Monalide,cyclanilide,cypromid,flufenoxuron(including fluorobenzamide,hexaflumuron,flutolanil nifluridide,penfluron) |
| 2924. 2990 34 | 甲氯酰草胺、甲霜灵、环草隆等(包括环莠隆、甲草胺、甲氧隆、克草胺、枯草隆) | 6.5 | 30 | 17 | 13 | 千克 | S | Pentanochlor metalaxyl, siduron (including cycluron,alachlor, metoxuron,kecaoan, chloroxuron) |
| 2924. 2990 35 | 甲基杀草隆、枯莠隆、邻酰胺等(包括绿麦隆、氯苯胺灵、麦草氟甲酯、麦草氟异丙酯) | 6.5 | 30 | 17 | 13 | 千克 | S | Methyldymron, difenoxuron, mebenil (including chlortoluron, chlorpropham, flamprop-methyl, flamprop-isopropyl) |
| 2924. 2990 36 | 灭草隆、灭幼脲、炔苯酰草胺等(包括麦锈灵、棉胺宁、灭草灵、炔草隆、杀草胺) | 6.5 | 30 | 17 | 13 | 千克 | S | Monuron, chlorbenzuron, propyzamide (including benodanil, phenisopham , swep, buturon, ethaprochlor) |
| 2924. 2990 37 | 虱螨脲、双苯酰草胺、双酰草胺等(包括杀草隆、杀铃脲、杀螺胺、莎稗磷) | 6.5 | 30 | 17 | 13 | 千克 | S | Lufenuron diphenamide, carbetamide (includaimuron, triflumuron, niclosamide, anilofos, dichlormide) |
| 2924. 2990 38 | 甜菜安、特丁草胺、乙氧苯草胺等(包括甜菜宁、戊菌隆、酰草隆、乙草胺、乙霉威) | 6.5 | 30 | 17 | 13 | 千克 | S | Desmedipham, terbuchlor, ethobenzanid (including Phenmedipham, Pencycuron, Acetochlor, Polystyrene resin) |
| 2924. 2990 39 | 乙酰甲草胺、异丙隆、异草完隆等(包括异丙草胺、异丁草胺) | 6.5 | 30 | 17 | 13 | 千克 | S | Diethatyl,isoproturon, isonoruron (including propisochlor, delachlor) |
| 2924. 2990 40 | 炔己蚁胺的盐 | 6.5 | 30 | 17 | 13 | 千克 | I | Salts of ethinamate(INN) |
| 2924. 2990 50 | 地恩丙胺及其盐 | 6.5 | 30 | 17 | 13 | 千克 | W | Diampromide and its salts |
| 2924. 2990 90 | 其他环酰胺(包括环氨基甲酸酯)(包括其衍生物以及它们的盐) | 6.5 | 30 | 17 | 13 | 千克 | | Other cyclic amides (including cyclic carbamates and their derivatives; salts thereof) |
| **29. 25** | **羧基酰亚胺化合物(包括糖精及其盐)及亚胺基化合物:** | | | | | | | **Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:** |
| | -酰亚胺及其衍生物以及它们的盐: | | | | | | | -Imides and their derivatives; salts thereof: |
| 2925. 1100 | --糖精及其盐 | 9 | 90 | 17 | 9 | 千克 | AB | --Saccharin and its salts |
| 2925. 1200 | --格鲁米特(INN) | 6. 5 | 30 | 17 | 9 | 千克 | I | --Glutethimide(INN) |
| 2925. 1900 | --其他 | 6. 5 | 30 | 17 | 9 | 千克 | | --Other |
| 2925. 1900 10 | 格鲁米特的盐 | 6. 5 | 30 | 17 | 9 | 千克 | I | Salts of glutethimide (INN) |
| 2925. 1900 21 | 腐霉利 | 6. 5 | 30 | 17 | 9 | 千克 | S | Procymidone |
| 2925. 1900 22 | 菌核净、菌核利、甲菌利、乙菌利 | 6. 5 | 30 | 17 | 9 | 千克 | S | Dimetachlone,dichlozoline,myclozolin,chlozolinate |

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|---|---|---|---|---|---|---|---|---|
| 2925.1900 23 | 氟烯草酸 | 6.5 | 30 | 17 | 9 | 千克 | S | Flumiclorac-pentyl |
| 2925.1900 24 | 胺菊酯(包括右旋胺菊酯、右旋反式胺菊酯、富右旋反式胺菊酯) | 6.5 | 30 | 17 | 9 | 千克 | S | Tetramethrin (including d-tetramethrin, d-t-tetramethrin, rich-d-t-tetramethrin |
| 2925.1900 90 | 其他酰亚胺及其衍生物、盐 | 6.5 | 30 | 17 | 9 | 千克 | | Other imides and their derivatives; salts thereof |
| | -亚胺及其衍生物以及它们的盐: | | | | | | | -Imines and their derivatives; salts thereof: |
| 2925.2100 | --杀虫脒(ISO) | 6.5 | 30 | 17 | | 千克 | 89 | --Chlordimeform(ISO) |
| 2925.2900 | --其他 | 6.5 | 30 | 17 | 9 | 千克 | | --Other |
| 2925.2900 11 | 杀螨特、杀螨脒 | 6.5 | 30 | 17 | 9 | 千克 | S | Aramite, semiamitraz |
| 2925.2900 12 | 单甲脒、伐虫脒、丙烷脒 | 6.5 | 30 | 17 | 9 | 千克 | S | Semiamitraz,formetanate,propamidine |
| 2925.2900 13 | 烯肟菌胺、烯肟菌酯、醚菌酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Trichlamide,enostroburin,kresoxim-methyl |
| 2925.2900 14 | 双胍辛胺、多果啶、双胍辛胺乙酸盐等(包括双胍三辛烷基苯磺酸盐) | 6.5 | 30 | 17 | 9 | 千克 | S | Iminoctadine,dodine,iminoctadine triacetate(including iminoctadinris) |
| 2925.2900 15 | 禾草灭、氟草醚、增产肟 | 6.5 | 30 | 17 | 9 | 千克 | S | Alloxydim-sodium,ethoxyfen-ethyl,heptopargil |
| 2925.2900 16 | 氯代水杨胺、双胍辛乙酸盐、顺己烯醇 | 6.5 | 30 | 17 | 9 | 千克 | S | LDS,Iminoctadine triacetate,cis-hexenyl |
| 2925.2900 20 | 羟亚胺及其盐 | 6.5 | 30 | 17 | 9 | 千克 | 23 | Oxyamino and its salts |
| 2925.2900 30 | 双甲脒 | 6.5 | 30 | 17 | 9 | 千克 | S | Amitraz |
| 2925.2900 90 | 其他亚胺及其衍生物以及它们的盐 | 6.5 | 30 | 17 | 9 | 千克 | | Other imines and their derivatives; salts thereof |
| **29.26** | **腈基化合物:** | | | | | | | **Nitrile-function compounds:** |
| 2926.1000[暂] | -丙烯腈 | 3 | 30 | 17 | 13 | 千克 | X | -Acrylonitrile |
| 2926.2000 | -1-氰基胍(双氰胺) | 6.5 | 30 | 17 | 13 | 千克 | | -1-Cyanoguanidine (dicyandiamide) |
| 2926.3000 | -芬普雷司(INN)及其盐;美沙酮中间体(4-氰基-2-二甲氨基-4,4-二苯基丁烷) | 6.5 | 30 | 17 | 9 | 千克 | | -Fenproporex(INN) and its salts; methadone(INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane) |
| 2926.3000 10 | 美沙酮中间体(4-氰基-2-二甲氨基-4,4-二苯基丁烷) | 6.5 | 30 | 17 | 9 | 千克 | W | Methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane) |
| 2926.3000 20 | 芬普雷司及其盐 | 6.5 | 30 | 17 | 9 | 千克 | I | Fenproporex (INN) and salts thereof |
| 2926.4000 | -α-苯基乙酰基乙腈 | 6.5 | 30 | 17 | | 千克 | | -alpha-Phenylacetoacetonitrile |
| | -其他: | | | | | | | -Other: |
| 2926.9010 | ---对氯氰苄 | 4 | 11 | 17 | 9 | 千克 | | ---*p*-Chlorobenzyl cyanide |
| 2926.9020 | ---间苯二甲腈 | 6.5 | 30 | 17 | 9 | 千克 | | ---*m*-Phthalonitrile |
| 2926.9090 | ---其他 | | 30 | 17 | 9 | 千克 | | ---Other |
| 2926.9090 10 | 甲氰菊酯、S-氰戊菊酯、氯氟氰菊酯(包括氰氟虫腙) | 6.5 | 30 | 17 | 9 | 千克 | S | Fenpropathrin, s-fenvalerate, cyhalothrin(including insect hydrazone) |
| 2926.9090[暂] 20 | 己二腈 | 1 | 30 | 17 | 9 | 千克 | | Hexanedinitrile |
| 2926.9090 31 | 氯氰菊酯、氟氯氰菊酯等(包括高效氯氰菊酯、高效反式氯氰菊酯、高效氟氯氰菊酯) | 6.5 | 30 | 17 | 9 | 千克 | S | Cypermethrin, cynuthrin (including beta-cypermethrin, theta-cypermethrin, beta-cyfluthrin) |
| 2926.9090 32 | 杀螟腈、甲基辛硫磷等(包括敌草腈、碘苯腈、辛酰碘苯腈、溴苯腈、辛酰溴苯腈) | 6.5 | 30 | 17 | 9 | 千克 | S | Cyanophos Phoxim-methyl (including dichlobenil, ioxynil, ioxynil octanoate, bromooxynil, bromoxynil octanoate) |
| 2926.9090 33 | 氯辛硫磷、戊氰威、苯醚氰菊酯等(包括稻瘟酰胺、丙螨氰、右旋苯醚氰菊酯) | 6.5 | 30 | 17 | 9 | 千克 | S | Chlorphoxim, nitrilacarb, cyphenothrin (including fenoxanil, malonoben, d-cyphenothrin) |
| 2926.9090 34 | 戊烯氰氯菊酯、溴氯氰菊酯(包括高效氯氟氰菊酯、精高效氯氟氰菊酯) | 6.5 | 30 | 17 | 9 | 千克 | S | Pentmethrin, tralocythrin(including lambda-cyhalothrin, gamma- cyhalothrin) |
| 2926.9090 35 | 溴氰菊酯、四溴菊酯、氟丙菊酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Deltamethrin, tralomerhrin, acrinathrin |
| 2926.9090 36 | 氟氯苯菊酯、氰戊菊酯、乙氰菊酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Flumethrin, fenvalerate, cycloprothrin |
| 2926.9090 37 | 氟氰戊菊酯、溴氟菊酯、溴灭菊酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Flucythrinate, brofluthrinate, brofenvalerate |
| 2926.9090 38 | 氰菌胺、百菌清、霜脲氰、溴菌腈 | 6.5 | 30 | 17 | 9 | 千克 | S | Fenoxanil, chlorothalonil, cymoxanil, bromothalonil |

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|---|---|---|---|---|---|---|---|---|
| 2926.9090 39 | 氟胺氰菊酯、氯氟草酯、苯氰菊酯(包括富右旋反式苯氰菊酯) | 6.5 | 30 | 17 | 9 | 千克 | S | Tau-fluralinate cyhalofop-butyl, cyphenothrin (including rich-d-t-cyphenothrin) |
| 2926.9090 41 | 氰烯菌酯 | 6.5 | 30 | 17 | 9 | 千克 | S | js399-19 |
| 2926.9090 50 | 辛硫磷 | 6.5 | 30 | 17 | 9 | 千克 | S | Phoxim |
| 2926.9090 60 | 丁氟螨酯 | 6.5 | 30 | 17 | 9 | 千克 | S | Cyflumetofen |
| 2926.9090 70 | 3-氧-2-苯基丁腈 | 6.5 | 30 | 17 | 9 | 千克 | 23 | 3-Methyl-2-phenylbutyronitrile |
| 2926.9090 90 | 其他腈基化合物 | 6.5 | 30 | 17 | 9 | 千克 | | Other nitrile-function compounds |
| **29.27** | **重氮化合物、偶氮化合物及氧化偶氮化合物:** | | | | | | | **Diazo-, azo-. or azoxy-compounds:** |
| 2927.0000 | 重氮化合物、偶氮化合物及氧化偶氮化合物 | 6.5 | 30 | 17 | 9 | 千克 | | Diazo-, azo-. or azoxy-compounds |
| 2927.0000 10 | 敌磺钠(包括氧化偶氮化合物) | 6.5 | 30 | 17 | 9 | 千克 | S | Dexon(including azoxy-compounds) |
| 2927.0000 90 | 其他重氮化合物、偶氮化合物等(包括氧化偶氮化合物) | 6.5 | 30 | 17 | 9 | 千克 | | Other diazo-azo-compounds (including azoxy compounds) |
| **29.28** | **肼(联氨)及胲(羟胺)的有机衍生物:** | | | | | | | **Organic derivatives of hydrazine or of hydroxylamine:** |
| 2928.0000 | 肼(联氨)及胲(羟胺)的有机衍生物 | 6.5 | 20 | 17 | 9 | 千克 | | Organic derivatives of hydrazine or of hydroxylamine |
| 2928.0000 10 | 偏二甲肼 | 6.5 | 20 | 17 | 9 | 千克 | 3 | Dimethylhydrazine |
| 2928.0000 20 | 甲基肼 | 6.5 | 20 | 17 | 9 | 千克 | 3A | Methylhydrazine |
| 2928.0000 31 | 抑食肼、虫酰肼、丁酰肼、联苯肼酯(包括肟菌酯,苯氧菌胺) | 6.5 | 20 | 17 | 9 | 千克 | S | RH-5849, tebufenozide, daminozide, bifenazate (including, trifloxystrobin, metomiuostrobin) |
| 2928.0000 32 | 绿谷隆、溴谷隆、利谷隆、氯溴隆 | 6.5 | 20 | 17 | 9 | 千克 | S | Monolinuron, metobromuron, linuron, chlorbromuron |
| 2928.0000 33 | 溴酚肟、乙二肟 | 6.5 | 20 | 17 | 9 | 千克 | S | Bromofenoxim, glyoxime |
| 2928.0000 34 | 苯螨特 | 6.5 | 20 | 17 | 9 | 千克 | S | Benzoximate |
| 2928.0000 35 | 醌肟腙 | 6.5 | 20 | 17 | 9 | 千克 | S | Benquinox |
| 2928.0000 36 | 三甲苯草酮 | 6.5 | 20 | 17 | 9 | 千克 | S | Tralkoxydim |
| 2928.0000 90 | 其他肼(联氨)及胲(羟胺)的有机衍生物 | 6.5 | 20 | 17 | 9 | 千克 | | Organic derivatives of hydrazine or of hydroxylamine |
| **29.29** | **其他含氮基化合物:** | | | | | | | **Compounds with other nitrogen function:** |
| | -异氰酸酯: | | | | | | | -Isocyanates: |
| 2929.1010 | ---2,4-和2,6-甲苯二异氰酸酯混合物(甲苯二异氰酸酯TDI) | 6.5 | 30 | 17 | 9 | 千克 | AB | ---Toluene diisocyanate |
| 2929.1020 | ---二甲苯二异氰酸酯(TODI) | 6.5 | 30 | 17 | 9 | 千克 | | ---*o*-Xylene diisocyanate |
| 2929.1030 | ---二苯基甲烷二异氰酸酯(纯MDI) | 6.5 | 30 | 17 | 13 | 千克 | | ---Diphenylmethane diisocyanate |
| 2929.1040 | ---六亚基甲二异氰酸酯 | 6.5 | 30 | 17 | 9 | 千克 | | ---Hexamethylene diisocyanate |
| 2929.1090 | ---其他 | 6.5 | 30 | 17 | 13 | 千克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| 2929.9010 | ---环已基氨基磺酸钠(甜蜜素) | 9 | 90 | 17 | 9 | 千克 | AB | ---Sodium cyclamate |
| 2929.9020 | ---二烷(甲、乙、正丙或异丙)氨基膦酰二卤 | 6.5 | 30 | 17 | 9 | 千克 | 23 | ---N,N-Dialkyl (Me, Et, n-Pr or i-Pr) phosphoramidic dihalides |
| 2929.9030 | ---二烷(甲、乙、正丙或异丙)氨基膦酸二烷(甲、乙、正丙或异丙)酯 | 6.5 | 30 | 17 | 9 | 千克 | 23 | ---Dialkyl (Me, Et, n-Pr or i-Pr) N, N-dialkyl (Me, Et, n-Pr or i-Pr)-phosphoramidates |
| 2929.9040 | ---乙酰甲胺磷 | 6.5 | 30 | 17 | 9 | 千克 | S | ---Acephate |
| 2929.9090 | ---其他 | 6.5 | 30 | 17 | | 千克 | | ---Other |
| 2929.9090 11 | 胺丙畏、胺草磷、抑草磷,丁苯草酮等(包括甲基胺草磷) | 6.5 | 30 | 17 | 9 | 千克 | S | Propetamaphos, amiprophos, butamifos (including amiprophos-methl) |
| 2929.9090 12 | 异柳磷、甲基异柳磷、丙胺氟磷等 | 6.5 | 30 | 17 | | 千克 | S | Isofenphos , isofenphos-methy, mipafox |
| 2929.9090 13 | 八甲磷、育畜磷、甘氨硫磷等(包括甲氟磷、毒鼠磷、水胺硫磷) | 6.5 | 30 | 17 | 9 | 千克 | S | Schradan, crufomate, phosglycin (including dimefox, phosazetim, isocarbophos) |
| 2929.9090 90 | 其他含氮基化合物 | 6.5 | 30 | 17 | 9 | 千克 | | Compounds with other nitrogen function |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | 第十分章　有机—无机化合物、杂环化合物、核酸及其盐以及磺(酰)胺 | | | | | | | X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES |
| **29.30** | **有机硫化合物：** | | | | | | | **Organo-sulphur compounds:** |
| 2930.2000 | -硫代氨基甲酸盐(或酯)及二硫代氨基甲酸盐 | 6.5 | 30 | 17 | 9 | 千克 | | -Thiocarbamates and dithiocarbamates |
| 2930.2000 11 | 禾草丹、杀螟丹 | 6.5 | 30 | 17 | 9 | 千克 | S | Thiobencarb, cartap |
| 2930.2000 12 | 威百亩、代森钠、丙森锌、福美铁等(包括福美锌、代森福美锌、安百亩) | 6.5 | 30 | 17 | 9 | 千克 | S | Metam-sodium, nabam, propineb, ferbam (including ziram, polycarbamate, meta-ammonium |
| 2930.2000 13 | 燕麦敌、野麦畏、硫草敌 | 6.5 | 30 | 17 | 9 | 千克 | S | Diallate, triallate, ethiolate |
| 2930.2000 14 | 苄草丹、戊草丹、坪草丹、仲草丹 | 6.5 | 30 | 17 | 9 | 千克 | S | Prosulfocarb, esprocarb, orbencarb, tiocarbazil |
| 2930.2000 15 | 丁草敌、克草敌、茵草敌、灭草敌等(包括环草敌) | 6.5 | 30 | 17 | 9 | 千克 | S | Butylate, pebulate, eradicane, vernolate (including cycloate) |
| 2930.2000 16 | 硫菌威、菜草畏 | 6.5 | 30 | 17 | 9 | 千克 | S | Prothiocarb, sulfallate |
| 2930.2000 90 | 其他硫代氨基甲酸盐(或酯)(包括二硫代氨基甲酸盐) | 6.5 | 30 | 17 | 9 | 千克 | | Other thiocarbamates and dithiocarbamates (or ester) (including salt dithiocarbamate) |
| 2930.3000 | -一硫化二烃氨基硫羰、二硫化二烃氨基硫羰及四硫化二烃氨基硫羰 | 6.5 | 30 | 17 | 9 | 千克 | | -A sulfur dialkyl amino carbonyl sulphide, dialkyl disulfide and sulfur amino carbonyl sulfide dialkyl amino carbonyl sulfur |
| 2930.3000 10 | 福美双 | 6.5 | 30 | 17 | 9 | 千克 | S | Thiram |
| 2930.3000 90 | 其他一硫化二烃氨基硫羰等(包括二硫化二烃氨基硫羰及四硫化二烃氨基硫羰) | 6.5 | 30 | 17 | 9 | 千克 | | Other thiuram mono-, (including dihydrocarbon-sulfur vulcanization carbonylation and thiuram tetrasulphides) |
| 2930.4000[暂] | -甲硫氨酸(蛋氨酸) | 5 | 30 | 17 | 13 | 千克 | A | -Methionine |
| 2930.6000 | -2-(N,N-二乙基氨基)乙硫醇 | 6.5 | 30 | 17 | | 千克 | | -2-(*N*,*N-Diethylamino*) ethanethiol |
| 2930.7000 | -二(2-羟乙基)硫醚[硫二甘醇(INN)] | 6.5 | 30 | 17 | | 千克 | 23 | -Bis (2-*hydroxyethyl*) sulfide (*thiodiglycol* (*INN*)) |
| 2930.8000 | -涕灭威(ISO)、敌菌丹(ISO)及甲胺磷(ISO) | 6.5 | 30 | 17 | | 千克 | | -Aldicarb(*ISO*), captafol (*ISO*) and methamidophos (*ISO*) |
| 2930.8000 10 | 甲胺磷(ISO) | 6.5 | 30 | 17 | | 千克 | X | Methamidophos (ISO) |
| 2930.8000 20 | 敌菌丹(ISO) | 6.5 | 30 | 17 | | 千克 | S | Coptafol(ISO) |
| 2930.8000 30 | 涕灭威(ISO) | 6.5 | 30 | 17 | | 千克 | S | Aldicarb(ISO) |
| | -其他： | | | | | | | -Other: |
| 2930.9010 | ---双巯丙氨酸(胱氨酸) | 6.5 | 30 | 17 | 9 | 千克 | A | ---Cystine |
| 2930.9020 | ---二硫代碳酸酯(或盐)[黄原酸酯(或盐)] | 6.5 | 30 | 17 | 13 | 千克 | | ---Dithiocarbonates (Xanth-ates) |
| 2930.9090 | ---其他 | | 30 | 17 | | 千克 | | ---Other |
| 2930.9090 11 | 烯禾啶、双环磺草酮、氟虫酰胺、氟虫双酰胺 | 6.5 | 30 | 17 | 9 | 千克 | S | Sethoxydinm, benzobicylon, flubendiamide |
| 2930.9090 13 | 2-氯乙基氯甲基硫醚 | 6.5 | 30 | 17 | 9 | 千克 | 32 | 2-chloroethyl chloromethyl sulfide |
| 2930.9090 14 | 二(2-氯乙基)硫醚(即芥子气) | 6.5 | 30 | 17 | 9 | 千克 | 32 | Bis (2-chloroethyl) sulfide |
| 2930.9090 15 | 二(2-氯乙硫基)甲烷 | 6.5 | 30 | 17 | 9 | 千克 | 32 | Bis (2-chloroethyl sulfide) methane |
| 2930.9090 16 | 1,2-二(2-氯乙硫基)乙烷(倍半芥气) | 6.5 | 30 | 17 | 9 | 千克 | 32 | 1,2-Bis(2-chloroethyl sulfide) ethane |
| 2930.9090 17 | 1,3-二(2-氯乙硫基)正丙烷 | 6.5 | 30 | 17 | 9 | 千克 | 32 | 1,3-Bis(2-chloroethyl sulfide) propane |
| 2930.9090 18 | 1,4-二(2-氯乙硫基)正丁烷 | 6.5 | 30 | 17 | 9 | 千克 | 32 | 1,4-Bis(2-chloroethyl sulfide) butane |
| 2930.9090 19 | 1,5-二(2-氯乙硫基)正戊烷 | 6.5 | 30 | 17 | 9 | 千克 | 32 | 1,5-Bis(2-chloroethyl sulfide) pentane |
| 2930.9090 21 | 二(2-氯乙硫基甲基)醚 | 6.5 | 30 | 17 | 9 | 千克 | 32 | Bis (2-chloroethyl sulfide methyl) ester |
| 2930.9090 22 | 二(2-氯乙硫基乙基)醚(氧芥气) | 6.5 | 30 | 17 | 9 | 千克 | 32 | Bis (2-chloroethyl sulfide ethyl) ester |
| 2930.9090 23 | 胺吸膦(硫代磷酸二乙基-S-2-二乙氨基乙酯及烷基化或质子化盐) | 6.5 | 30 | 17 | 9 | 千克 | 23 | Amiton O, O-Diethyl S-2-(diethy lamino) ethyl phosphorothilolate and corresponding alkylated or protonated salts |

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|---|---|---|---|---|---|---|---|---|
| 2930.9090 24 | 烷基氨基乙-2-硫醇及相应质子盐 | 6.5 | 30 | 17 | 9 | 千克 | 23 | N,N-dialkyl aminoethane-2-thiols and corresponding protonated salts |
| 2930.9090 26 | 烷基硫代膦酸烷 S-2-二烷氨基乙酯(包括相应烷基化盐、质子化盐,烷基指甲、乙、正丙、异丙基) | 6.5 | 30 | 17 | 9 | 千克 | 23 | Alkyl alkane thiophosphate-S-2-aminoethyl, including cyclo alkane-S-2-dialkane (Me, Et, n-Pr or i-Pr) aminoethyl and corresponding alkylated or protonated salts |
| 2930.9090 27 | 含一磷原子与甲、乙、丙基结合化合物(不包括地虫磷) | 6.5 | 30 | 17 | 9 | 千克 | 23 | Chemicals, containing a phosphorus atom to which is boned one methyl, ethyl or propyl group |
| 2930.9090 28 | 内吸磷 | 6.5 | 30 | 17 | 9 | 千克 | X | Demeton |
| 2930.9090 31 | 4-甲基硫基安非他明 | 6.5 | 30 | 17 | 9 | 千克 | I | 4-methylthioamfetamine |
| 2930.9090 32 | 莫达非尼 | 6.5 | 30 | 17 | 9 | 千克 | I | Modafinil |
| 2930.9090 51 | 甲基硫菌灵、硫菌灵、苯螨醚等(包括乙蒜素、敌灭生、丁酮威、丁酮砜威、棉铃威) | 6.5 | 30 | 17 | 9 | 千克 | S | Thiophanate-methyl, thiophanate, phenproxide. (including ethylicin, dimexano , butocarboxim, butoxycarboxim, alanycarb) |
| 2930.9090 52 | 灭多威、涕灭威、乙硫苯威等(包括杀线威、甲硫威、多杀威、涕灭砜威、硫双威) | 6.5 | 30 | 17 | | 千克 | S | Methomyl, aldicarb, ethiofencarb, (including oxamyl, methiocarb, toxisamate, aldoxycarb, thiodicarb) |
| 2930.9090 53 | 丁醚脲、久效威、苯硫威等(包括敌螨特、2甲4氯乙硫酯) | 6.5 | 30 | 17 | 9 | 千克 | S | Diafenthiuron, thiofanox, fenothiocarb (including chlorfensulphide, MCPA-thioethyl ) |
| 2930.9090 54 | 杀虫双、杀虫单、灭虫脲等(包括避虫醇、烯虫硫酯、三氯杀螨砜、杀螨醚、杀螨酯) | 6.5 | 30 | 17 | 9 | 千克 | S | Disosultap, monosultap, chloromethiuron (including (octylthio) ethanol, triprene, tetradifon, chlorbenside, chlorfenson) |
| 2930.9090 55 | 代森锌、代森锰、代森锰锌等(包括福美肿、福美甲肿、代森铵、代森联) | 6.5 | 30 | 17 | 9 | 千克 | S | Zineb, maneb, mancozeb, (including asomate , urbacide(JMAP) , amobam, metiram ) |
| 2930.9090 56 | 烯草酮、磺草酮、嗪草酸甲酯、硝磺草酮等(包括苯氟磺胺、甲磺乐灵、氯硫酰草胺、脱叶磷) | 6.5 | 30 | 17 | 9 | 千克 | S | Clethodim, sulcotrione, fluthiacet-methyl mesotrione (including dichlofluanid, nitralin, chlorthiamide, tribuphons) |
| 2930.9090 57 | 灭菌丹、克菌丹、杀螨硫醚等(包括氟杀螨、硫肟醚、莠不生) | 6.5 | 30 | 17 | 9 | 千克 | S | Folpet, captan, tetrasul (including fluorbenside, sulfoxime, EXD) |
| 2930.9090 58 | 稻瘟净、异稻瘟净、稻丰散等(包括敌瘟磷) | 6.5 | 30 | 17 | 9 | 千克 | S | Kitazine, iprobenfos phenthoate (including edifenphos) |
| 2930.9090 59 | 安妥、灭鼠特、二硫氰基甲烷等(包括灭鼠肼、氟硫隆) | 6.5 | 30 | 17 | 9 | 千克 | S | Antu, thiosemicarbazide, dithiocyano-methane(including promurit, flurothiuron) |
| 2930.9090 61 | 马拉硫磷、苏硫磷、赛硫磷等(包括丙虫磷、双硫磷、亚砜磷、异亚砜磷) | 6.5 | 30 | 17 | 9 | 千克 | S | Malathion, sophamide, amidithion (including propaphos, temephos, oxydemeton-methyl, oxydeprofos) |
| 2930.9090 62 | 丙溴磷、田乐磷、特丁硫磷等(包括硫丙磷、地虫硫膦、乙硫磷、丙硫磷、甲基乙拌磷) | 6.5 | 30 | 17 | 9 | 千克 | S | Profenofos, demephion, terbufos ( including sulprofos, fonofos, ethion, prothiofos, thiometon ) |
| 2930.9090 63 | 乐果、益硫磷、氧乐果等(包括甲拌磷、乙拌磷、虫螨磷、果虫磷) | 6.5 | 30 | 17 | 9 | 千克 | S | Dimethoate, ethoate-methyl, omethoate(including phorate, disulfoton, chlorthiophos, cyanthoate) |
| 2930.9090 64 | 氯胺磷、家蝇磷、灭蚜磷等(包括安硫磷、四甲磷、丁苯硫磷、苯线磷、蚜灭磷) | 6.5 | 30 | 17 | 9 | 千克 | S | Chloramine phosphorus, acethion mecarbam (including formothion, mecarphon, fosmethilan, fenamiphos, vamidothion) |
| 2930.9090 65 | 硫线磷、氯甲硫磷、杀虫磺等(包括砜吸磷、砜拌磷、异拌磷、三硫磷、芬硫磷) | 6.5 | 30 | 17 | 9 | 千克 | S | Cadusafos, chlormephos, bensultap (including oxydemetonmethyl, oxydisulfoton, isothioate, carbophenothion, phenkapton) |
| 2930.9090 66 | 倍硫磷、甲基内吸磷、乙酯磷等(包括丰索磷、内吸磷、发硫磷) | 6.5 | 30 | 17 | 9 | 千克 | S | Fenthion, demeton-s-methyl, acetophos (including fensulfothion, demeton , prothoate, methylacetophos) |
| 2930.9090 67 | 灭线磷 | 6.5 | 30 | 17 | 9 | 千克 | S | Ethoprophos |
| 2930.9090 91 | DL-羟基蛋氨酸 | 6.5 | 30 | 17 | 9 | 千克 | A | DL- hydroxy methionine |
| 2930.9090 99 | 其他有机硫化合物 | 6.5 | 30 | 17 | 13 | 千克 | | Other organic sulfur compounds |
| **29.31** | **其他有机—无机化合物:** | | | | | | | **Other organo-inorganic compounds:** |
| 2931.1000 | -四甲基铅及四乙基铅 | 6.5 | 30 | 17 | 9 | 千克 | XAB | -Tetramethyl lead and tetraethyl lead |
| 2931.2000 | -三丁基锡化合物 | 6.5 | 30 | 17 | | 千克 | X | -Tributyltin compounds: |
| | -其他有机磷衍生物: | | | | | | | -Other organo-phosphorous derivatives: |

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|---|---|---|---|---|---|---|---|---|
| 2931.3100 | --甲基膦酸二甲酯 | 6.5 | 30 | 17 | | 千克 | 23 | --Dimethyl methylphosphonate |
| 2931.3200 | --丙基膦酸二甲酯 | 6.5 | 30 | 17 | | 千克 | AB | --Dimethyl propylphosphonate |
| 2931.3300 | --乙基膦酸二乙酯 | 6.5 | 30 | 17 | | 千克 | 23 | --Diethyl ethylphosphonate |
| 2931.3400 | --3-(三羟基硅烷基)丙基甲基膦酸钠 | 6.5 | 30 | 17 | | 千克 | AB | --Sodium 3-( *trihydroxysilyl*) propyl methylphosphonate |
| 2931.3500 | --1-丙基磷酸环酐 | 6.5 | 30 | 17 | | 千克 | AB | --2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide |
| 2931.3600 | --(5-乙基-2-甲基-2-氧代-1,3,2-二氧磷杂环己-5-基)甲基膦酸二甲酯 | 6.5 | 30 | 17 | | 千克 | 23 | --( 5-*Ethyl*-2-*methyl*-2-*oxido*-1,3, 2-*dioxaphosphinan*-5-*Yl* ) methyl methyl methylphosphonate |
| 2931.3700 | --双[(5-乙基-2-甲基-2-氧代-1,3,2-二氧磷杂环己-5-基)甲基]甲基膦酸酯(阻燃剂 FRC-1) | 6.5 | 30 | 17 | | 千克 | AB | --Bis [ 5-*ethyl*-2-*methyl*-2-*ox*-*ido*-1, 3, 2-*dioxaphosphinan*-5-*Yl*) *methyl* ] methylphosphonate |
| 2931.3800 | --甲基膦酸和脒基尿素(1:1)生成的盐 | 6.5 | 30 | 17 | | 千克 | AB | --Salt of methylphosphonic acid and ( *aminoiminomethyl*) urea (1:1) |
| | --其他: | | | | | | | --Other |
| 2931.3910 | ---双甘膦(2931.9011) | 6.5 | 30 | 17 | | 千克 | AB | ---N-(*Phosphonomethyl*) iminodiacetic acid |
| 2931.3990 | ---其他 | 6.5 | 30 | 17 | | 千克 | | ---Other |
| 2931.3990 11 | 烷基亚膦酰烷基-2-二烷氨基乙酯(包括相应烷基化盐或质子化盐) | 6.5 | 30 | 17 | | 千克 | 23 | Alkyl-phosphonic alkyl 2-n-diethyl(including corresponding alkylated salt or protonated salt) |
| 2931.3990 12 | 氯沙林、氯梭曼(氯沙林即甲基氯膦酸异丙酯,氯梭曼即甲基氯膦酸频那酯) | 6.5 | 30 | 17 | | 千克 | 23 | Chlorosarin ( O-Isopropylmethylphosphonochloridate); Chlorosoman(O-Pinacolylmethylphosphonochloridate) |
| 2931.3990 13 | 烷基氟膦酸烷酯,10碳原子以下(烷基指甲,乙,正丙,异丙基,例如沙林,梭曼) | 6.5 | 30 | 17 | | 千克 | 23 | Alkyl(Me, Et, n-Pr, i-Pr) alkane fluorophosphate esters, below 10-carbon atoms, for example, sarin, Soman |
| 2931.3990 14 | 二烷氨基氰膦酸烷酯 10 碳原子以下(烷基指甲,乙,正丙,异丙基,例如塔崩) | 6.5 | 30 | 17 | | 千克 | 23 | Dialkyl (Me, Et, n-Pr, i-Pr) cyanamide alkane phosphate esters,below 10-carbon atoms, for example, tabun |
| 2931.3990 15 | 烷基膦酰二氟(烷基指甲,乙,正丙,异丙基,例如,DF:甲基膦酰二氟) | 6.5 | 30 | 17 | | 千克 | 23 | Alkyl(Me, Et, n-Pr, i-Pr) phosphoryl difluoride, for example, DF: Methylphosphonic dichloride |
| 2931.3990 16 | 草甘膦 | 6.5 | 30 | 17 | | 千克 | S | Glyphosate |
| 2931.3990 17 | 草铵膦,草硫膦,杀木膦等(包括双丙氨膦,增甘膦及其盐) | 6.5 | 30 | 17 | | 千克 | S | Glufosinate-ammonium, glyphosate-trimesium, fosamine-ammonium etc.(including bialaphos, glyphosine and its salt) |
| 2931.3990 18 | 三丁氯苄鏻 | 6.5 | 30 | 17 | | 千克 | S | Chlorphonium(BSI, ISO) |
| 2931.3990 19 | 乙烯利 | 6.5 | 30 | 17 | | 千克 | S | Ethephon |
| 2931.3990 21 | 敌百虫,氟硅菊酯,毒壤膦等(包括苯硫膦,溴苯膦,苯腈膦,丁酯膦) | 6.5 | 30 | 17 | | 千克 | S | Trichlorfon, silafluofen, trichloronat etc.(including EPN(ESA), leptophos, cyan-ofenphos, butonate |
| 2931.3990 22 | 甲基膦酰二氯、丙基膦酸、甲基膦酸、甲基膦酸二聚乙二醇酯(CAS 号:294675-51-7)(甲基膦酸二[5-(5-乙基-2-甲基-2-氧代-1,3,2-二氧磷杂环己基)甲基]酯(CAS 号:42595-45-9),地虫磷除外) | 6.5 | 30 | 17 | | 千克 | 23 | Methyl phosphonic acid, two chlorine methyl phosphonic acid two methyl ester, propyl phosphonic acid, methyl phosphonic acid, ethyl phosphonic acid ethyl ester two, methyl phosphonic acid polyethylene glycol two (CAS:294678-51-7) [including methyl phosphonic acid, methyl 5-(5-ethyl-2-methyl-2-oxo-1,3,2-two oxygen phosphorus heterocyclic methyl ester (2-ethylhexyl) CAS NO. 41203-81-0], methyl phosphonic acid[two 5-(5-ethyl-2-methyl-2-oxo-1,3,2-two oxygen phosphorus heterocyclic hexyl) methy] ester(CAS NO. 42595-45-9), except the fonofos |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2931.3990 90 | 其他含磷原子的有机-无机化合物 | 6.5 | 30 | 17 | | 千克 | AB | Other organo-inorganic compounds containing Phosphorus atoms |
| 2931.9000 | --其他 | 6.5 | 30 | 17 | | 千克 | | -Other |
| 2931.9000 01 | 六甲基环三硅氧烷(包括八甲基环四硅氧烷,十甲基环五硅氧烷,十二甲基环六硅氧烷) | 6.5 | 30 | 17 | | 千克 | | Hexamethylcyclotrisiloxane(including octamethylcyotetrasiloxane, decamethylcyclotrisiloxane, decamethylcyclotrisiloxane) |
| 2931.9000 11 | 2-氯乙烯基二氯胂 | 6.5 | 30 | 17 | | 千克 | 23 | 2-chlorovinyl dichloroarsine |
| 2931.9000 12 | 二(2-氯乙烯基)氯胂 | 6.5 | 30 | 17 | | 千克 | 23 | Di(2-Chlorovinyl)chloroarsine |
| 2931.9000 13 | 三(2-氯乙烯基)胂 | 6.5 | 30 | 17 | | 千克 | 23 | Tri(2-Chlorovinyl)arsine |
| 2931.9000 14 | 锆试剂,二甲胂酸等 | 6.5 | 30 | 17 | | 千克 | X | Zirconin, cacodylic acid, etc.(including 4- dimethyl- aminoazobenzene-4'- arsonic acid, cacodylic acid, sodium cacodylate) |
| 2931.9000 15 | 4-氨基苯胂酸钠,二氯化苯胂(对氨基苯胂酸钠,二氯苯胂,苯胂化二氯) | 6.5 | 30 | 17 | | 千克 | X | 4-sodium arsanilate, phenyldichloroarsine (sodium rho-aminophenylarsonate, dichlorophenarsine, phenylarsine dichloride) |
| 2931.9000 16 | 蒽醌-1-胂酸、三环锡(普特丹)等(包括月桂酸三丁基锡、醋酸三丁基锡) | 6.5 | 30 | 17 | | 千克 | X | Anthraquinone-1-arsonic acid, cyhexatin etc.(including lauric acid tributyltin, acetic acid tributyltin) |
| 2931.9000 17 | 硫酸三乙基锡,二丁基氧化锡等 | 6.5 | 30 | 17 | | 千克 | X | Triethyltin sulphate, Dibutyltin oxide etc.(including oxidation dibutyltin? Acetoxytriethylstannane, triethyl ethyl stannic acid) |
| 2931.9000 18 | 四乙基锡,乙酸三甲基锡(四乙锡,醋酸三甲基锡) | 6.5 | 30 | 17 | | 千克 | X | Tetraethyltin, trimethyltin acetate |
| 2931.9000 19 | 毒菌锡(三苯基羟基锡(含量>20%)) | 6.5 | 30 | 17 | | 千克 | X | Fentin hydroxide[Triphenyltin hydroxide(content>20%)] |
| 2931.9000 21 | 乙酰亚砷酸铜,二苯(基)胺氯胂(祖母绿;翡翠绿;醋酸亚砷酸铜,吩吡嗪化氯;亚当氏气) | 6.5 | 30 | 17 | | 千克 | X | Copper acetoarsenite, phenarsazinechloride |
| 2931.9000 22 | 3-硝基-4-羟基苯胂酸(4-羟基-3-硝基苯胂酸) | 6.5 | 30 | 17 | | 千克 | X | 4-Hydroxy-3-nitro phenylarsonic acid |
| 2931.9000 23 | 乙基二氯胂,二苯(基)氯胂(包括二氯化乙基胂,氯化二苯胂) | 6.5 | 30 | 17 | | 千克 | X | Ethyldichloroarsine diphenylchloroarsine etc.(including dichloroethyl arsenic, diphenylarsine chloride) |
| 2931.9000 24 | 甲(基)胂酸,丙(基)胂酸,二碘化苯胂(苯基二碘胂) | 6.5 | 30 | 17 | | 千克 | X | Methanearsonic acid, propylarsonic acid , phenyl diiodoarsine etc.(including phenylarsine diiondide) |
| 2931.9000 25 | 苯胂酸,2-硝基苯胂酸等(包括邻硝基苯胂酸,3-硝基苯胂酸,间硝基苯胂酸等) | 6.5 | 30 | 17 | | 千克 | X | Phenylarsonic acid, 2-nitrophenylarsonic acid(including o-nitrophenyl arsonic acid, 3- nitrophenylarsonic acid, m-nitrophenol arsonic acid etc.) |
| 2931.9000 26 | 4-硝基苯胂酸,2-氨基苯胂酸(对硝基苯胂酸,邻氨基苯胂酸) | 6.5 | 30 | 17 | | 千克 | X | 4-Nitrophenylarsonic acid, 2-aminophenylarsonic acid(para-nitrotoluene arsonic acid, o-phenetidine arsonic acid) |
| 2931.9000 27 | 3-氨基苯胂酸、4-氨基苯胂酸 | 6.5 | 30 | 17 | | 千克 | X | 3-Aminophenylarsonic acid, Aminophenylars- onic acid(m-aminophenol arsonic acid , pamin- ophenylarsonic acid) |
| 2931.9000 28 | 三苯锡,三苯基乙酸锡等(包括三苯基氯化锡,三苯基氢氧化锡,苯丁锡,三唑锡) | 6.5 | 30 | 17 | | 千克 | S | Fentin, fentin acetate etc.(including fentinChloride, fentin hydroxide, fenbutatin oxide, azocyclotin) |
| 2931.9000 29 | 田安 | 6.5 | 30 | 17 | | 千克 | S | Neoasozin |
| 2931.9000 31 | 乙烯硅 | 6.5 | 30 | 17 | | 千克 | S | Etacelasil |
| 2931.9000 90 | 其他有机-无机化合物 | 6.5 | 30 | 17 | | 千克 | AB | Other organo-inorganic compound |
| **29.32** | **仅含有氧杂原子的杂环化合物:** | | | | | | | **Heterocyclic compounds with oxygen hetero-atom(s) only:** |
| | -结构上含有一个非稠合呋喃环(不论是否氢化)的化合物: | | | | | | | -Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2932.1100 | --四氢呋喃 | 6 | 20 | 17 | 9 | 千克 | AB | --Tetrahydrofuran |
| 2932.1200 | --2-糠醛 | 6 | 20 | 17 | 9 | 千克 | B | --2-Furaldehyde (furfuraldehyde) |
| 2932.1300 | --糠醇及四氢糠醇 | 6 | 20 | 17 | 9 | 千克 | | --Furfuryl alcohol and tetrahydrofurfuryl alcohol |
| 2932.1400 | --三氯蔗糖 | 6.5 | 20 | 17 | | 千克 | | --Sucralose |
| 2932.1900 | --其他 | 6.5 | 20 | 17 | 9 | 千克 | | --Other |
| 2932.1900 11 | 喃烯菊酯、炔呋菊酯等(包括甲呋炔菊酯、溴苄呋菊酯、右旋炔呋菊酯) | 6.5 | 20 | 17 | 9 | 千克 | S | Japothrins, furamethrin (JMAF) (including proparthrin, bromethrin, d-furamethrin) |
| 2932.1900 12 | 呋菌胺、酯菌胺、抑霉胺等(包括环菌胺、甲呋酰胺、二甲呋酰胺) | 6.5 | 20 | 17 | 9 | 千克 | S | Metomedan, cyprofuram, vangard (including cyprodinil, fenfuram, furcarbanil) |
| 2932.1900 13 | 呋氧草醚、环庚草醚、呋草酮等(包括茵多酸) | 6.5 | 20 | 17 | 9 | 千克 | S | Furyloxyfen, cinmethylin, flurtamone (including endothal) |
| 2932.1900 14 | 楝素、呋霜灵等(包括呋菌隆、螺螨酯) | 6.5 | 20 | 17 | 9 | 千克 | S | Toosendanin, furalaxyl (including furophanat , spirodiclofen |
| 2932.1900 15 | 苄呋菊酯(包括右旋苄呋菊酯、生物苄呋菊酯) | 6.5 | 20 | 17 | 9 | 千克 | S | Resmethrin (including d-resmethrin, bioresmethrin) |
| 2932.1900 16 | 呋虫胺 | 6.5 | 20 | 17 | 9 | 千克 | S | Dinotefuran; |
| 2932.1900 20 | 呋芬雷司 | 6.5 | 20 | 17 | 9 | 千克 | I | Furfennorex |
| 2932.1900 90 | 其他结构上有非稠合呋喃环化合物 | 6.5 | 20 | 17 | 9 | 千克 | | Other compounds containing an unfused furaning in the structure |
| | -内酯: | | | | | | | -Lactones: |
| 2932.2010 | --香豆素、甲基香豆素及乙基香豆素 | 6.5 | 20 | 17 | 13 | 千克 | | --Coumarin, methylcoumarins and ethyl-coumarins |
| 2932.2090 | --其他内酯 | 6.5 | 20 | 17 | | 千克 | | --Other lactones |
| 2932.2090 11 | 杀鼠灵、克鼠灵、敌鼠灵、溴鼠灵等(包括氯灭鼠灵、氟鼠灵、鼠得克、杀鼠醚) | 6.5 | 20 | 17 | | 千克 | S | warfarin, coumafuryl, melitoxin, brodifacoum (including coumachlor, flocoumafen, difenacoum, coumatetralyl) |
| 2932.2090 12 | 赤霉酸 | 6.5 | 20 | 17 | 13 | 千克 | S | Gibberellic acid |
| 2932.2090 13 | 蝇毒磷、茴蒿素、溴敌隆、呋酰胺等(包括四氯苯酞,畜虫磷) | 6.5 | 20 | 17 | | 千克 | S | Coumaphos, saneonin , bromadiolone, ofurace (including phthalide, coumithoate ) |
| 2932.2090 14 | 丁香菌酯 | 6.5 | 20 | 17 | 13 | 千克 | S | Coumoxystrobin |
| 2932.2090 15 | 甲氨基阿维菌素苯甲酸盐 | 6.5 | 20 | 17 | 13 | 千克 | S | Emamectin benzoate |
| 2932.2090 16 | 阿维菌素 | 6.5 | 20 | 17 | 13 | 千克 | S | Avermectin |
| 2932.2090 90 | 其他内酯 | 6.5 | 20 | 17 | 13 | 千克 | | Other lactones |
| | -其他: | | | | | | | -Other: |
| 2932.9100 | --4-丙烯基-1,2-亚甲二氧基苯(即异黄樟脑) | 6.5 | 20 | 17 | 9 | 千克 | 23 | --2-methoxy-4-(1-propenyl)-pheno benzoate(Isosafrole) |
| 2932.9200 | --1-(1,3-苯并二噁茂-5基)丙烷-2酮 | 6.5 | 20 | 17 | 9 | 千克 | 23 | --1-(1,3-Benzodioxol-5-Yl)propan-2-one |
| 2932.9300 | --3,4-亚甲二氧基苯甲醛(胡椒醛) | 6.5 | 20 | 17 | 13 | 千克 | 23 | --Piperonal |
| 2932.9400 | --4-烯丙基-1,2-亚甲二氧基苯(黄樟脑) | 6.5 | 20 | 17 | 13 | 千克 | 23 | --Safrole |
| 2932.9500 | --四氢大麻酚(所有异构体) | 6.5 | 20 | 17 | 9 | 千克 | I | --Tetrahydrocannabinols(all is omers) |
| | --其他: | | | | | | | --Other: |
| 2932.9910 | ---7-羟基苯并呋喃(呋喃酚) | 4 | 11 | 17 | 13 | 千克 | | ---Furan phenol |
| 2932.9920 | ---2,2′-双甲氧羰基-4,4′-双甲氧基-5,6,5′,6′-双亚甲二氧基联苯(联苯双酯) | 6.5 | 20 | 17 | 13 | 千克 | | ---Bifendate |
| 2932.9930 | ---蒿甲醚 | 6.5 | 20 | 17 | 13 | 千克 | | ---Artemether |
| 2932.9990 | ---其他 | 6.5 | 20 | 17 | | 千克 | | ---Other |
| 2932.9990 11 | 克百威 | 6.5 | 20 | 17 | 13 | 千克 | S | Carbofuran |
| 2932.9990 12 | 二氧威、恶虫威、丙硫克百威等(包括丁硫克百威、呋线威) | 6.5 | 20 | 17 | 13 | 千克 | S | Dioxocarb, bendiocarb, benfuracarb(including carbosulfan , furathiocarb) |
| 2932.9990 13 | 因毒磷、敌恶磷、碳氯灵 | 6.5 | 20 | 17 | 13 | 千克 | S | Endothion, dioxathion, isobenzan |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2932.9990 14 | 增效特、增效砜、增效醚、增效酯等(包括增效环、增效散) | 6.5 | 20 | 17 | 13 | 千克 | | Bucarpolate, sufoxide, piperonyl butoxide, propylisorne(including piperonyl cyclonene, sesamex) |
| 2932.9990 15 | 吡喃灵、吡喃隆、乙氧呋草黄等(包括呋草黄、氟草肟) | 6.5 | 20 | 17 | 13 | 千克 | S | Pyracarbolin, metobenzuron, ethofumesate(including benfuresate, fluxofenim) |
| 2932.9990 16 | 避蚊酮、苯虫醚、鱼藤酮 | 6.5 | 20 | 17 | 13 | 千克 | S | Butopyronoxyl, difenolan, rotenone |
| 2932.9990 17 | 调呋酸、芸苔素内酯 | 6.5 | 20 | 17 | 13 | 千克 | S | Dikegulac, brassinolide |
| 2932.9990 21 | 紫杉醇 | 6.5 | 20 | 17 | | 千克 | QFE | Taxinol |
| 2932.9990 22 | 三尖杉宁碱 | 6.5 | 20 | 17 | 13 | 千克 | FE | Cephalomanine |
| 2932.9990 23 | 十去乙酰基巴卡丁三(红豆杉提取物 10-DAB) | 6.5 | 20 | 17 | 13 | 千克 | FE | 10-Deacetyl-baccatin Ⅲ(Extracts of taxus chinensis 10-DAB) |
| 2932.9990 24 | 十去乙酰基紫杉醇(红豆杉提取物 10-DAT) | 6.5 | 20 | 17 | | 千克 | FE | 10-Deacetyl-paclitaxel(Extracts of taxus chinensis 10-DAB) |
| 2932.9990 25 | 巴卡丁三 | 6.5 | 20 | 17 | 13 | 千克 | FE | Baccatin Ⅲ |
| 2932.9990 26 | 7-表紫杉醇 | 6.5 | 20 | 17 | | 千克 | FE | 7-Epitaxinol |
| 2932.9990 27 | 10-去乙酰 7-表紫杉醇 | 6.5 | 20 | 17 | | 千克 | FE | 10-Deacetyl-7-epi-taxinol |
| 2932.9990 28 | 7,10-双(三氯乙酰基)-10-去乙酰基巴卡丁三类似物 | 6.5 | 20 | 17 | 13 | 千克 | EF | Analogues of 7, 10-double(3-trichloroacetyl)-10-deacetyl Baccatin |
| 2932.9990 29 | 多烯紫杉醇 | 6.5 | 20 | 17 | | 千克 | EF | Docetaxel |
| 2932.9990 31 | 7,10-双(三氯乙酰基)-多西他赛 | 6.5 | 20 | 17 | 13 | 千克 | EF | 7,10-double(3-trichloroacetyl)-taxotere |
| 2932.9990 40 | 替苯丙胺及其盐 | 6.5 | 20 | 17 | 13 | 千克 | I | Tenamfetamine and its salts |
| 2932.9990 51 | (1,2-二甲基庚基)羟基四氢甲基二苯吡喃(包括六氢大麻酚) | 6.5 | 20 | 17 | 13 | 千克 | I | (1,2-Dimetol)hydroxytetrahydrobiopterin(including parahexyl) |
| 2932.9990 52 | 甲羟芬胺,乙芬胺,羟芬胺 | 6.5 | 20 | 17 | 13 | 千克 | I | MMDA, N-ethyl MDA, N-hydroxy MDA. |
| 2932.9990 53 | 二亚甲基双氧安非他明及其盐(IMDMA) | 6.5 | 20 | 17 | 13 | 千克 | I | 2-methylenedioxy-n-methylamphetamine and its salts |
| 2932.9990 54 | 3,4-亚甲二氧基甲卡西酮(CAS 号:186028-79-5) | 6.5 | 20 | 17 | 13 | 千克 | I | 3, 4-methylenedioxy-N-methylcathinone (CAS:186028-79-5) |
| 2932.9990 60 | 二噁英,呋喃(多氯二苯并对二噁英,多氯二苯并呋喃) | 6.5 | 20 | 17 | 13 | 千克 | 89 | Dioxin, Furan (Polychrorinate. dibenzo-p-dioxins, polychlorinated dibenzofurans) |
| 2932.9990 70 | 1,4-二噁烷 | 6.5 | 20 | 17 | 13 | 千克 | X | 1,4-Diaxane |
| 2932.9990 80 | 二氢黄樟素 | 6.5 | 20 | 17 | 13 | 千克 | G | Dihydrosafrol |
| 2932.9990 91 | 其他濒危植物提取的仅含氧杂原子的杂环化合物 | 6.5 | 20 | 17 | | 千克 | EF | Other heterocyclic compounds with oxygen hetero-atom only, distilled from endangered plants |
| 2932.9990[暂] 92 | 阿卡波糖水合物 | 4 | 20 | 17 | | 千克 | | Acarbose hydrate |
| 2932.9990 99 | 其他仅含氧杂原子的杂环化合物 | 6.5 | 20 | 17 | 13 | 千克 | | Other heterocyclic compounds with oxygen hetero-atom(s) only |
| **29.33** | **仅含有氮杂原子的杂环化合物:** | | | | | | | **Heterocyclic compounds with nitrogen hetero-atom(s) only:** |
| | -结构上含有一个非稠合吡唑环(不论是否氢化)的化合物: | | | | | | | -Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: |
| 2933.1100 | --二甲基苯基吡唑酮(安替比林)及其衍生物 | 6.5 | 20 | 17 | 9 | 千克 | | --Phenazone (antipyrin) and its derivatives |
| | --其他: | | | | | | | --Other: |
| 2933.1920 | ---安乃近 | 6 | 20 | 17 | 9 | 千克 | Q | ---Analgin |
| 2933.1990 | ---其他 | 6.5 | 20 | 17 | 9 | 千克 | | ---Other |
| 2933.1990 11 | 吡硫磷、吡唑硫磷、敌蝇威、乙虫腈等(包括异索威、吡唑威) | 6.5 | 20 | 17 | 13 | 千克 | S | Pyrazothion, pyraclofos, dimetilan(includins isolan, pyrolan) |
| 2933.1990 12 | 氟虫腈、唑螨酯、吡螨胺等(包括吡唑醚菌酯) | 6.5 | 20 | 17 | 13 | 千克 | S | Fipronil, fenpyroximate, tebufenpyrad(including pyraclost) |
| 2933.1990 13 | 吡草醚、吡唑草胺、氟氯草胺等(包括野燕枯、苄草唑、吡唑特、吡草酮) | 6.5 | 20 | 17 | 13 | 千克 | S | Pyraflufen-ethyl, metazachlor, nipyralo fen(indnding difenzoquat, pyrazoxyfen, pyrazolate, benzofenap) |

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|---|---|---|---|---|---|---|---|---|
| 2933.1990 14 | 吡唑萘菌胺(包括氟唑菌胺、乙唑螨腈、异丙吡草酯、唑虫酰胺) | 6.5 | 20 | 17 | 13 | 千克 | S | Isopyrazam(penflufen,fluazolate,tolfenpyrad) |
| 2933.1990 15 | 苯并烯氟菌唑 | 6.5 | 20 | 17 | 13 | 千克 | S | Benzene and olefin triflumizole |
| 2933.1990 90 | 其他结构上有非稠合吡唑环化合物 | 6.5 | 20 | 17 | 13 | 千克 | | Other compounds containing an unfused pyrazole ring in the structure |
| | -结构上含有一个非稠合咪唑环(不论是否氢化)的化合物: | | | | | | | -Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: |
| 2933.2100 | --乙内酰脲及其衍生物 | 6.5 | 30 | 17 | 9 | 千克 | | --Hydantoin and its derivatives |
| 2933.2900 | --其他 | 6.5 | 20 | 17 | 9 | 千克 | | --Other |
| 2933.2900 11 | 异菌脲 | 6.5 | 20 | 17 | 13 | 千克 | S | Iprodine |
| 2933.2900 12 | 抑霉唑、咪菌腈、咪菌酮、咪鲜胺等(包括克霉唑、咪鲜胺锰盐) | 6.5 | 20 | 17 | 13 | 千克 | S | Imazalil,fenapanil,climbazole,prochloraz(including clotrimazole prochloraz-manganese) |
| 2933.2900 13 | 咪草酸、丁咪酰胺 | 6.5 | 20 | 17 | 13 | 千克 | S | Imazamethabenz-methyl,isocarbamide |
| 2933.2900 14 | 果绿啶 | 6.5 | 20 | 17 | 13 | 千克 | S | Glyodin |
| 2933.2900 15 | 氟菌唑 | 6.5 | 20 | 17 | 13 | 千克 | S | Triflumizole |
| 2933.2900 90 | 其他结构上有非稠合咪唑环化合物 | 6.5 | 20 | 17 | 13 | 千克 | | Other compounds containing an unfused imidazole ring in the structure |
| | -结构上含有一个非稠合吡啶环(不论是否氢化)的化合物: | | | | | | | -Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: |
| 2933.3100 | --吡啶及其盐 | 6 | 20 | 17 | 9 | 千克 | | --Pyridine and its salts |
| 2933.3100 10 | 吡啶 | 6 | 20 | 17 | 9 | 千克 | AB | Pyridine |
| 2933.3100 90 | 吡啶盐 | 6 | 20 | 17 | 9 | 千克 | | Pyridine salt |
| | --六氢吡啶(哌啶)及其盐: | | | | | | | --Piperidine and its salts: |
| 2933.3210 | ---六氢吡啶(哌啶) | 4 | 11 | 17 | 9 | 千克 | 23 | ---Hexahydropyridine (piperidine) |
| 2933.3220 | ---六氢吡啶(哌啶)盐 | 6.5 | 20 | 17 | 9 | 千克 | | ---Isoniazidum |
| 2933.3300 | --阿芬太尼(INN),阿尼利定(INN),苯氧米特(INN),溴西泮(INN),地芬诺新(INN),地芬诺酯(INN),地匹哌酮(INN),芬太尼(INN),凯托米酮(INN),哌醋甲酯(INN),喷他左辛(INN),哌替啶(INN),哌替啶中间体A(INN),苯环利定(INN),苯哌利定(INN),哌苯甲醇(INN),哌氧米特(INN),哌丙吡胺(INN)和三甲利定(INN)以及它们的盐 | 6.5 | 20 | 17 | 9 | 千克 | | --Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof |
| 2933.3300 11 | 阿芬太尼、芬太尼(以及它们的盐) | 6.5 | 20 | 17 | 9 | 千克 | W | Alfentanil (INN), fentanyl (INN); salts thereof |
| 2933.3300 12 | 哌替啶、地芬诺酯(以及它们的盐) | 6.5 | 20 | 17 | 9 | 千克 | W | Pethidine (INN), diphenoxylate (INN); salts thereof |
| 2933.3300 13 | 哌腈(氰)米特,丙吡兰(哌丙吡胺)(以及它们的盐) | 6.5 | 20 | 17 | 9 | 千克 | W | Bezitramide (INN), propiram (INN); salts thereof |
| 2933.3300 21 | 哌醋甲酯、喷他左辛、溴西泮(以及它们的盐) | 6.5 | 20 | 17 | 9 | 千克 | I | Methylphenidate (INN), pentazocine (INN), bromazepam (INN); salts thereof |
| 2933.3300 22 | 苯环利定、哌苯甲醇(以及它们的盐) | 6.5 | 20 | 17 | 9 | 千克 | I | Phencyclidine (INN) (PCP), pipradrol (INN), salts thereof |
| 2933.3300 31 | 地匹哌酮、凯托米酮、地芬诺新(以及它们的盐) | 6.5 | 20 | 17 | 9 | 千克 | W | Dipipanone (INN), ketobemidone (INN), difenoxin (INN); salts thereof |
| 2933.3300 32 | 哌替啶中间体A、苯哌利定、三甲利定(以及它们的盐) | 6.5 | 20 | 17 | 9 | 千克 | W | Pethidine (INN), phenoperidine (INN); trimeperidine (INN); salts thereof |
| 2933.3300 33 | 阿尼利定、苯氧米特(以及它们的盐) | 6.5 | 20 | 17 | 9 | 千克 | W | Anileridine (INN), piritramide (INN), salts thereof |
| | --其他: | | | | | | | --Other: |
| 2933.3910 | ---二苯乙醇酸-3-奎宁环酯 | 6.5 | 20 | 17 | 9 | 千克 | 23 | ---Benzilic acid-3-quinuclidinate |
| 2933.3920 | ---奎宁环-3-醇 | 6.5 | 20 | 17 | 9 | 千克 | 23 | ---Quinuclidine-3-ol |
| 2933.3990 | ---其他 | 6.5 | 20 | 17 | 9 | 千克 | | ---Other |

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|---|---|---|---|---|---|---|---|---|
| 2933.3990 21 | 精吡氟禾草灵、毒死蜱、二氯氨基吡啶羧酸(包括二氟吡隆、三氟甲吡醚,氯虫苯甲酰胺) | 6.5 | 20 | 17 | 13 | 千克 | S | Fluazifop-p-butyl, chlorpyrifos, dichloro-aminoacetophen-one-carboxylic acid (including diflufenzopyr, pyridalyl, chlorantraniliprole) |
| 2933.3990 22 | 百草枯、啶虫脒 | 6.5 | 20 | 17 | 13 | 千克 | S | Paraquat, acetamiprid |
| 2933.3990 23 | 精喹禾灵 | 6.5 | 20 | 17 | 13 | 千克 | S | Quizalofop-p-ethyl |
| 2933.3990 24 | 喹禾灵、氟吡禾灵、吡氟禾草灵等(包括炔禾灵、氟吡乙禾灵、氟吡胺、卤草啶) | 6.5 | 20 | 17 | 13 | 千克 | S | Quizalofop-ethyl, heptenophos, fluazifop, (including chloroazifop-propyny, haloxyfop-methyl picolinafen, haloxydin) |
| 2933.3990 25 | 高效氟吡甲禾灵、氟吡甲禾灵等(包括鼠特灵、灭鼠优、灭鼠安、氟鼠啶) | 6.5 | 20 | 17 | 13 | 千克 | S | Haloxyfop-P-methyl , haloxyfop-methy1 (including norbormide, pyrinuron, flupropadine) |
| 2933.3990 26 | 甲基毒死蜱、吡虫啉等(包括吡氯氰菊酯、啶蜱脲、氟啶脲、哒幼酮、吡丙醚) | 6.5 | 20 | 17 | 13 | 千克 | S | Chlorpyrifos-methyl, imidacloprid (including fenpyrithrin, fluazuron, chlorfluazuron, pyridaben, pyriproxyfen) |
| 2933.3990 27 | 驱蝇啶、烯啶虫胺 | 6.5 | 20 | 17 | 13 | 千克 | S | Dipropyl pyridine, nitenpyram |
| 2933.3990 28 | 咪唑烟酸、甲咪唑烟酸、咪唑乙烟酸等(包括氨氯吡啶酸、三氯吡氧乙酸、氯氟吡氧乙酸、二氯吡啶酸) | 6.5 | 20 | 17 | 13 | 千克 | S | Imazapyr, imazameth, imazethapyr (including picloram, fluroxypyr, clopyralid) |
| 2933.3990 29 | 炔草酸、哌草磷、哌草丹、稗草丹等(包括吡氟酰草胺、氟啶草酮、氟硫草啶、甲氧咪草烟) | 6.5 | 20 | 17 | 13 | 千克 | S | Clodinafop-propargyl, piperophos, dimepiperate, pyributicarb (including diflufenican, fluridon, dithiopyr, imazamox) |
| 2933.3990 30 | 3-羟基-1-甲基哌啶 | 6.5 | 20 | 17 | 13 | 千克 | 23 | 3-hydroxy-1-methyl piperidine |
| 2933.3990 40 | 3-奎宁环酮 | 6.5 | 20 | 17 | 13 | 千克 | 23 | 3-Quinuclidone |
| 2933.3990 51 | 甲哌翁、抗倒胺、氯吡脲、吡啶醇 | 6.5 | 20 | 17 | 13 | 千克 | S | Mepiquate chloride, inabenfide, forchlorfenuron, pyripropanol |
| 2933.3990 52 | 啶菌噁唑、苯锈啶、啶斑肟等(包括啶菌腈) | 6.5 | 20 | 17 | 13 | 千克 | S | SYP-Z048, fenpropidin, pyrifenox (includins pyridintril) |
| 2933.3990 53 | 氟啶胺、氟啶虫酰胺、三氯甲基吡啶 | 6.5 | 20 | 17 | 13 | 千克 | S | Fluazinam, flonicamid, nitrapyrin |
| 2933.3990 54 | 咪唑嗪、丁硫啶、氯苯吡啶、哌丙灵 | 6.5 | 20 | 17 | 13 | 千克 | S | Triazoxide, buthiobate, parinol, piperlin |
| 2933.3990 55 | 氟吡菌酰胺 | 6.5 | 20 | 17 | 13 | 千克 | S | Fluopyram |
| 2933.3990 56 | 氯啶菌酯 | 6.5 | 20 | 17 | 13 | 千克 | S | Carbamate |
| 2933.3990 57 | 氯氨吡啶酸 | 6.5 | 20 | 17 | 13 | 千克 | S | Picloram |
| 2933.3990 58 | 哌壮素 | 6.5 | 20 | 17 | 13 | 千克 | S | Piproctanyl |
| 2933.3990 60 | 啶氧菌酯(包括氟啶虫胺腈、环啶菌胺、四氯虫酰胺、溴氰虫酰胺、玉雄杀、氟吡菌胺) | 6.5 | 20 | 17 | 13 | 千克 | S | Picoxystrobin (including fluorine organism worm amine nitrile, ring organism bacteria amine, four chlorine worm amide, bromine cyanide worm amide, jade males kill, fluorine bacteria amine) |
| 2933.3990 71 | 乙酰阿法甲基芬太尼、烯丙罗定、阿法美罗定(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | W | Acetyl-alpha-methylfentanyl, allylprodine, alphameprodine (and their salt) |
| 2933.3990 72 | 阿法甲基芬太尼、阿法罗定、苄替啶(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | W | Alpha-methylfentanyl, alphaprodine, benzethidine |
| 2933.3990 73 | 倍他羟基芬太尼、倍他羟基-3-甲基芬太尼、倍他美罗定(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | W | Betahydroxyfentanyl, betahydroxy-3-methylfentanyl, betameprodine (and their salt) |
| 2933.3990 74 | 倍他罗啶、依托利啶、羟哌替定、美他佐辛(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | W | Betaprodine, etoxeridine, hydroxypethidine, metazocine (and their salt) |
| 2933.3990 75 | 3-甲基芬太尼、1-甲基 4-苯基-4-哌啶丙酸酯、诺匹哌酮(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | W | 3-methylfentanyl, 1-methyl-4-phenyl-4-piperidine propionate, norpipanone (and their salt) |
| 2933.3990 76 | 对氟芬太尼、1-苯乙基-4-苯基-4-哌啶乙酸酯(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | W | Parafluorofentanyl, 1-phenylethyl-4-phenyl-4-piperidine acetate (and their salt) |
| 2933.3990 77 | 哌替啶中间体 B、哌替啶中间体 C(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | W | Pethidine intermediate B, pethidine intermediate C (and their salt) |
| 2933.3990 78 | 非那丙胺、非那佐辛、匹米诺定、丙哌利定(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | W | Phenampromide, phenazocine, piminodine, porperidine (and their salt) |
| 2933.3990 80 | 瑞太尼及其盐 | 6.5 | 20 | 17 | 13 | 千克 | W | Ramifentanil and salts thereof |

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|---|---|---|---|---|---|---|---|---|
| 2933.3990 90 | 其他结构上含有一个非稠合吡啶环(不论是否氢化)的化合物 | 6.5 | 20 | 17 | 13 | 千克 | | Compounds containing an unfused pyridine ring in the structure(whether or not hydrogenated) |
| | -结构上含有一个喹啉或异喹啉环系(不论是否氢化)的化合物,但未经进一步稠合的: | | | | | | | -Compounds containing a quinoline or isoquinoline ringsystem (whether or not hydrogenated), not further fused: |
| 2933.4100 | --左非诺(INN)及其盐 | 6.5 | 20 | 17 | 9 | 千克 | W | --Levorpharol(INN) and its salts |
| 2933.4900 | --其他 | 6.5 | 20 | 17 | 9 | 千克 | | --Other |
| 2933.4900 11 | 丙烯酸喹啉酯,苯氧喹啉 | 6.5 | 20 | 17 | 13 | 千克 | S | Halacrinate,quinoxyfen |
| 2933.4900 12 | 咯喹酮 | 6.5 | 20 | 17 | 13 | 千克 | S | Pyroquilon |
| 2933.4900 13 | 氯甲喹啉酸、喹草酸、乙氧喹啉 | 6.5 | 20 | 17 | 13 | 千克 | S | Quinmerac,quinmerac,ethoxyquin |
| 2933.4900 14 | 二氯喹啉酸 | 6.5 | 20 | 17 | 13 | 千克 | S | Quinclorac |
| 2933.4900 15 | FG-4592(CAS 号:808118-40-3)(一种缺氧诱导因子—脯氨酸羟化酶抑制剂) | 6.5 | 20 | 17 | 13 | 千克 | L | FG-4592 (CAS: 808118-40-3) (a kind of hypoxia inducible factor - prolinehydroxylase inhibitor) |
| 2933.4900 21 | 羟蒂巴酚、左美沙芬、左芬啡烷 | 6.5 | 20 | 17 | 13 | 千克 | W | Drotebanol,levomethorphan,levophenacylmorphan. |
| 2933.4900 22 | 去甲左啡诺、非诺啡烷、消旋甲啡烷、消旋啡烷 | 6.5 | 20 | 17 | 13 | 千克 | W | Norlevorphanol, phenomorphan, racemethorphan, racemorphan |
| 2933.4900 30 | 布托啡诺 | 6.5 | 20 | 17 | 13 | 千克 | I | Butorphanol |
| 2933.4900 90 | 其他含喹啉或异喹啉环系的化合物(但未进一步稠合的) | 6.5 | 20 | 17 | 13 | 千克 | | Other compounds containingan quinoline or isoquinoline ringsysterm(not further fused) |
| | -结构上含有一个嘧啶环(不论是否氢化)或哌嗪环的化合物: | | | | | | | -Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: |
| 2933.5200 | --丙二酰脲(巴比妥酸)及其盐 | 6.5 | 20 | 17 | 9 | 千克 | | --Malonylurea (barbituric acid) and its salts |
| 2933.5300 | --阿洛巴比妥(INN),异戊巴比妥(INN),巴比妥(INN),布他比妥(INN),正丁巴比妥(INN),环己巴比妥(INN),甲苯巴比妥(INN),戊巴比妥(INN),苯巴比妥(INN),仲丁巴比妥(INN),司可巴比妥(INN),和乙烯比妥(INN)以及它们的盐 | 6.5 | 20 | 17 | 9 | 千克 | | --Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital (INN), cyclobarbital(INN), methylphenobarbital(INN), pentobarbital(INN), phenobarbital(INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof |
| 2933.5300 11 | 阿洛巴比妥、仲丁巴比妥(以及它们的盐) | 6.5 | 20 | 17 | 9 | 千克 | I | Allobarbital (INN), secbutabarbital (INN);salts thereof |
| 2933.5300 12 | 乙烯比妥、布他比妥、丁巴比妥(以及它们的盐) | 6.5 | 20 | 17 | 9 | 千克 | I | Vinylbital (INN), butalbital (INN), butobarbital (INN); salts thereof |
| 2933.5300 13 | 环己巴比妥、甲苯巴比妥(以及它们的盐) | 6.5 | 20 | 17 | 9 | 千克 | I | Cyclobarbital (INN), methylphenobarbital (INN); salts thereof |
| 2933.5300 14 | 司可巴比妥、异戊巴比妥(以及它们的盐) | 6.5 | 20 | 17 | 9 | 千克 | I | Secobarbital (INN), amobarbital (INN),salts thereof |
| 2933.5300 15 | 戊巴比妥、苯巴比妥、巴比妥(以及它们的盐) | 6.5 | 20 | 17 | 9 | 千克 | I | Pentobarbital (INN), phenobarbital (INN), barbital (INN); salts thereof |
| 2933.5400 | --其他丙二酰脲(巴比妥酸)的衍生物以及它们的盐 | 6.5 | 20 | 17 | 9 | 千克 | | --Other derivatives of malonylurea(barbituric acid); salts thereof |
| 2933.5500 | --氯普唑仑(INN),甲氯喹酮(INN),甲喹酮(INN)和齐培丙醇(INN)以及它们的盐 | 6.5 | 20 | 17 | 9 | 千克 | | --Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN);salts thereof |
| 2933.5500 11 | 甲氯喹酮、甲喹酮(以及它们的盐) | 6.5 | 20 | 17 | 9 | 千克 | I | Mecloqualone (INN), methaqualone (INN);salts thereof |
| 2933.5500 12 | 氯普唑仑、齐培丙醇(以及它们的盐) | 6.5 | 20 | 17 | 9 | 千克 | I | Loprazolam(INN), zipeprol(INN); salts thereof |
| | --其他: | | | | | | | --Other: |
| 2933.5910 | ---胞嘧啶 | 6.5 | 20 | 17 | 13 | 千克 | | ---Cytosine |
| 2933.5920 | ---环丙氟哌酸 | 6.5 | 20 | 17 | 9 | 千克 | | ---Ciprofloxacin |
| 2933.5990 | ---其他 | 6.5 | 20 | 17 | 9 | 千克 | | ---Other |
| 2933.5990 11 | 嘧啶磷、甲基嘧啶磷、二嗪磷、双苯嘧草酮等(包括嘧啶氧磷、乙嘧硫磷) | 6.5 | 20 | 17 | 13 | 千克 | S | Pyrimithate, pirimiphos-methyl, diazinon (including midinyangrin, etrimfos) |
| 2933.5990 12 | 烯腺嘌呤、苄腺嘌呤、丁基嘧啶磷、嘧啶肟草醚等(包括苄氨基嘌呤、羟烯腺嘌呤) | 6.5 | 20 | 17 | 13 | 千克 | S | Enadenine,6-benzylaminopurine tebupirimfos,pyribenzonxim(including benzolaminopurine, oxyenadenine) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2933.5990 13 | 嘧草醚、双草醚、除草啶、环草啶等(包括异草啶、异丙酯草醚、嘧草硫醚、特草啶) | 6.5 | 20 | 17 | 13 | 千克 | S | Pyriminobac-methl, bispyribac-sodium, bromacil, lenacil (including isocil, pyribambenz isoprop pyrithiobac-sodium, terbacil) |
| 2933.5990 14 | 吡菌磷、嘧霉胺、嘧菌胺、嘧菌酯等(包括嘧菌环胺、嘧菌腙) | 6.5 | 20 | 17 | 13 | 千克 | S | Pyrazophos, pyrimethanil, mepampyrim, azoxystrobin (including cyprodinil, ferimzone) |
| 2933.5990 15 | 嘧啶威、抗蚜威、环虫腈、嘧螨醚等(包括嘧螨酯) | 6.5 | 20 | 17 | 13 | 千克 | S | Pyramat, pirimicarb, dicyclanil, pyrimidifen (including fluacrypyrim) |
| 2933.5990 16 | 氯苯嘧啶醇、环丙嘧啶醇、呋嘧醇等(包括氟苯嘧啶醇) | 6.5 | 20 | 17 | 13 | 千克 | S | Fenarimol, ancymidol, flurprimidol(including nuarimol) |
| 2933.5990 17 | 氟蚊腙、鼠立死 | 6.5 | 20 | 17 | 13 | 千克 | S | Hydramethylnon, crimidine |
| 2933.5990 18 | 二甲嘧酚、乙嘧酚、乙嘧酚磺酸酯 | 6.5 | 20 | 17 | 13 | 千克 | S | Dimethirimol, ethirmol, bupirimate |
| 2933.5990 19 | 嗪氨灵、咪唑喹啉酸、丙酯草醚 | 6.5 | 20 | 17 | 13 | 千克 | S | Triforin, imazquin, pyribambenz-propyl |
| 2933.5990 20 | 氟丙嘧草酯、氯丙嘧啶酸 | 6.5 | 20 | 17 | 13 | 千克 | S | Butafenacil |
| 2933.5990 30 | 溴嘧草醚 | 6.5 | 20 | 17 | 13 | 千克 | S | Bromide-pyriminobac-methyl |
| 2933.5990 40 | 唑嘧菌胺 | 6.5 | 20 | 17 | 13 | 千克 | S | Mepanipyrim |
| 2933.5990 51 | 依他喹酮(CAS 号:7432-25-9) | 6.5 | 20 | 17 | 13 | 千克 | I | Etaqualone(CAS:7432-25-9) |
| 2933.5990 52 | 苄基哌嗪(CAS 号:2759-28-6) | 6.5 | 20 | 17 | 13 | 千克 | I | Benzylpiperazine(CAS 号:2759-28-6) |
| 2933.5990 90 | 其他结构上有嘧啶环等的化合物(包括其他结构上有哌嗪环的化合物) | 6.5 | 20 | 17 | 13 | 千克 | | Other compounds containing pyrimidine rings in the structure (including other compounds containing piperazine rings in the strcture) |
| | -结构上含有一个非稠合三嗪环(不论是否氢化)的化合物: | | | | | | | -Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: |
| 2933.6100 | --三聚氰胺(蜜胺) | 6.5 | 20 | 17 | 9 | 千克 | A | --Melamine |
| | --其他: | | | | | | | --Other: |
| 2933.6910 | ---三聚氰氯 | 6 | 20 | 17 | 9 | 千克 | | ---Cyanuric chloride |
| | ---异氰脲酸氯化衍生物: | | | | | | | ---Chloroisocyanurate: |
| 2933.6921 | ----二氯异氰脲酸 | 6.5 | 20 | 17 | 9 | 千克 | | ----Dichloroisocyanurate acid |
| 2933.6922 | ----三氯异氰脲酸 | 6.5 | 20 | 17 | 9 | 千克 | AB | ----Trichloroisooyanurate acid |
| 2933.6929 | ----其他 | 6.5 | 20 | 17 | 9 | 千克 | | ----Other |
| 2933.6929 10 | 二氯异氰尿酸钠 | 6.5 | 20 | 17 | 9 | 千克 | AB | Sodium dichloro isocyanurate |
| 2933.6929 90 | 其他异氰脲酸氯化衍生物 | 6.5 | 20 | 17 | 9 | 千克 | | Other chloroisocyanuric acid derivatives |
| 2933.6990 | ---其他 | 6.5 | 20 | 17 | 9 | 千克 | | ---Other |
| 2933.6990 11 | 西玛津、莠去津、扑灭津、草达津等(包括特丁津、氰草津、环丙津、甘扑津、甘草津) | 6.5 | 20 | 17 | 9 | 千克 | S | Simazine, atrazine, propazine, trietazine (including terbuthylazine , cyanazine, cyprazine, proglinazine, eglinazine) |
| 2933.6990 12 | 西草净、扑草净、敌草净、莠灭净等(包括特丁净、异丙净、异戊乙净、氰草净、氟草净、甲氧丙净) | 6.5 | 20 | 17 | 9 | 千克 | S | Simetryn, prometryn, desmetryn, ametryn (including terbutryn, dipropetryn, dimethametryn, cyanatryn, SSH-108, methoprotryne ) |
| 2933.6990 13 | 扑灭通、仲丁通 | 6.5 | 20 | 17 | 9 | 千克 | S | Prometon, secbumeton |
| 2933.6990 14 | 丁嗪草酮、环嗪酮、嗪草酮等(包括苯嗪草酮、乙嗪草酮 ) | 6.5 | 20 | 17 | 9 | 千克 | S | Isomethiozin, hexazinone, metribuzin(including metamitron , ethiozin) |
| 2933.6990 15 | 灭蚜硫磷、灭蝇胺、吡蚜酮等(包括敌菌灵) | 6.5 | 20 | 17 | 9 | 千克 | S | Memazon, cyromazine, pymetrozime (including anilazine) |
| 2933.6990 16 | 三嗪氟草胺 | 6.5 | 20 | 17 | 9 | 千克 | S | Triaziflam |
| 2933.6990 90 | 其他结构上含非稠合三嗪环化合物 | 6.5 | 20 | 17 | 9 | 千克 | | Other compounds cortainins an unfused triazing ring in the structur |
| | -内酰胺: | | | | | | | -Lactams: |
| 2933.7100 | --6-己内酰胺 | 9 | 35 | 17 | 9 | 千克 | A | --6-Hexanolactam (epsilon-caprolactam) |
| 2933.7200 | --氯巴占(INN)和甲乙哌酮(INN) | 9 | 15 | 17 | 9 | 千克 | I | --Clobazam(INN) and methyprylon(INN) |
| 2933.7900 | --其他内酰胺 | 9 | 20 | 17 | 9 | 千克 | | --Other lactams |
| 2933.7900 10 | 氯巴占和甲乙哌酮的盐 | 9 | 20 | 17 | 9 | 千克 | I | Salts of clobazam(INN) and methyprylon(INN) |

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|---|---|---|---|---|---|---|---|---|
| 2933.7900 20 | 灭菌磷、螺虫乙酯 | 9 | 20 | 17 | 9 | 千克 | S | Ditalimfos, spirotetramat |
| 2933.7900 30 | 佐匹克隆(CAS 号:43200-80-2 ) | 9 | 20 | 17 | 9 | 千克 | I | Zopiclone(CAS:43200-80-2 ) |
| 2933.7900 90 | 其他内酰胺 | 9 | 20 | 17 | 9 | 千克 | | Other lactams |
| | -其他: | | | | | | | -Other: |
| 2933.9100 | --阿普唑仑(INN),卡马西泮(INN),氯氮卓(INN),氯硝西泮(INN),氯拉卓酸,地洛西泮(INN),地西泮(INN),艾司唑仑(INN),氯氟卓乙酯(INN),氟地西泮(INN),氟硝西泮(INN),氟西泮(INN),哈拉西泮(INN),劳拉西泮(INN),氯甲西泮(INN),马吲哚(INN),美达西泮(INN),咪达唑仑(INN),硝甲西泮(INN),去甲西泮(INN),奥沙西泮(INN),匹那西泮(INN),普拉西泮(INN),吡咯戊酮(INN),替马西泮(INN),四氢西泮(INN)和三唑仑(INN)以及它们的盐 | 6.5 | 20 | 17 | 9 | 千克 | | --Alprazolam(INN), camazepam(INN), chlordiazepoxide(INN), clonazepam(INN), clorazepate, delorazepam(INN), diazepam(INN), estazolam(INN), ethyl loflazepate(INN), fludiazepam(INN), flunitrazepam(INN), flurazepam(INN), halazepam(INN), lorazepam(INN), lormetazepam(INN), mazindol(INN), medazepam(INN), midazolam(INN), nimetazepam(INN), nitrazepam(INN), nordazepam(INN), oxazepam(INN), pinazepam(INN), prazepam(INN), pyrovalerone(INN), temazepam(INN), tetrazepam(INN) and triazolam(INN); salts thereof |
| 2933.9100 11 | 阿普唑仑、卡马西泮、氯氮卓(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | I | Alprazolam(INN), camazepam(INN), chlordiazepoxide(INN); salts thereof |
| 2933.9100 12 | 氯硝西泮、氯拉卓酸、地洛西泮(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | I | Clonazepam(INN), clorazepate, delorazepam(INN); salts thereof |
| 2933.9100 13 | 地西泮、艾司唑仑、氯氟卓乙酯(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | I | Diazepam(INN), estazolam(INN), ethyl loflazepate(INN); salts thereof |
| 2933.9100 14 | 氟地西泮、氟硝西泮、氟西泮(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | I | Fludiazepam(INN), flunitrazepam(INN), flurazepam(INN); salts thereof |
| 2933.9100 15 | 哈拉西泮、劳拉西泮、氯甲西泮(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | I | Halazepam(INN), lorazepam(INN), lormetazepam(INN); salts thereof |
| 2933.9100 16 | 马吲哚、咪达唑仑、硝西泮(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | I | Mazindol(INN), midazolam(INN), nimetazepam(INN); salts thereof |
| 2933.9100 17 | 奥沙西泮、匹那西泮、普拉西泮(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | I | Oxazepam(INN), pinazepam(INN), prazepam(INN); salts thereof |
| 2933.9100 18 | 去甲西泮、三唑仑(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | I | Nordazepam(INN), triazolam(INN); salts thereof |
| 2933.9100 21 | 硝甲西泮、美达西泮(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | I | Nimetazepam(INN), medazepam(INN);salts thereof |
| 2933.9100 22 | 吡咯戊酮、替马西泮、四氢西泮(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | I | Pyrovalerone(INN), temazepam(INN), tetrazepam(INN); salts thereof |
| 2933.9200 | --甲基谷硫磷(ISO) | 6.5 | 20 | 17 | | 千克 | | --Azinphos-methyl(ISO) |
| 2933.9900 | --其他 | 6.5 | 20 | 17 | 9 | 千克 | | --Other |
| 2933.9900 11 | 抑芽丹、三唑磷、虫线磷、喹硫磷、唑啶草酮等(包括哒嗪硫磷、亚胺硫磷、氯亚胺硫磷、保棉磷、益棉磷、威菌磷) | 6.5 | 20 | 17 | 13 | 千克 | S | Maleic hydrazide, triazophos, thionazin, quinalphos, azafenidin(including pyridaphenthione(JMAF), phosmet, dialifos, azinphos-methyl, azinphos-ethyl, triamiphos) |
| 2933.9900 12 | 氯唑磷、炔咪菊酯、吲哚酮草酯等(包括呋喃虫酰肼、唑蚜威、不育胺、虫螨腈、抗螨唑、四螨嗪) | 6.5 | 20 | 17 | 13 | 千克 | S | Isazofos, imiprothrin, cinidon-ethyl(including furantebufenozide triaamate, metepa, fenazaflor, clofentezine, chlorfenapyr) |
| 2933.9900 13 | 多菌灵、苯菌灵、氰菌灵、麦穗宁、氟哒嗪草酯等(包括咪菌威、丙硫多菌灵、氟氯菌核利、哒菌酮、拌种咯、杀草强) | 6.5 | 20 | 17 | 13 | 千克 | S | Carbendazim, benomyl, cypendazole, fuberidazole(including debacarb, albendazole TOP, fluoromide(JMAF), pyridinitril, amitrole) |
| 2933.9900 14 | 三唑酮、醚草敏、三唑醇、唑草酮等(包括四氯喹恶啉、己唑醇、腈苯唑、亚胺唑、四氟醚唑、氟环唑) | 6.5 | 20 | 17 | 13 | 千克 | S | Triadimefo, credazine, triadimeno, carfentrazone-ethyl(including 4-chloroquinoxaline, hexaconazole, fenbuconazole, imbenconazole, tetraconazole, epoxiconazole) |

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|---|---|---|---|---|---|---|---|---|
| 2933.9900 15 | 苄氯三唑醇、戊菌唑、粉唑醇等(包括联苯三唑醇、腈菌唑、环丙唑醇、烯唑醇、戊唑醇、氟硅唑) | 6.5 | 20 | 17 | 13 | 千克 | S | Diclobutrazol, penconzole, flutriafol (including bitertanol, myclobutanil, cyproconazole, diniconazole, tebuconazole, flusilazole) |
| 2933.9900 16 | 环菌唑、叶菌唑、灭菌唑、种菌唑等(包括申嗪霉素、氟喹唑、哒螨灵、喹螨醚、氟草敏、氟咯草酮) | 6.5 | 20 | 17 | 13 | 千克 | S | Cyproconazole, metconazole, triticonazole, ipconazole (including shenqinmycin, fluquinconazole, pyridaben, fenazaquin, norflurazon, fluorochloridone) |
| 2933.9900 17 | 唑草酯、四环唑、恶草酸等(包括喹禾糠酯、哒草特、咯草隆、禾草敌、唑草胺、敌草快、氯草敏) | 6.5 | 20 | 17 | 13 | 千克 | S | Carfentrazone-ethyl, tetcyclacis, propaquizafop (including quizalofop-P-tefuryl, pyridate, cisanilide, molinate, cafenstrole, diquat, chloridazon) |
| 2933.9900 18 | 氟胺草唑、酰胺磺隆、三氟苯唑等(包括吲哚丁酸、溴莠敏、哌壮素、吲熟酯、三唑磺、四唑酰草胺) | 6.5 | 20 | 17 | 13 | 千克 | S | Flupoxam, foramsulfuron, fluotrimazole (including indole-butytic-acid), brompyrazon, piproctanly, ethychlozate (JMAF), fentrazamide) |
| 2933.9900 19 | 多效唑、烯效唑、抑芽唑等(包括异麦赛津、叶枯净、叶锈特、吡喃草酮、吲哚乙酸) | 6.5 | 20 | 17 | 13 | 千克 | S | Paclobutrazol, uniconazole, triapenthenol, bifenthrin (including phenazineoxide, butrizol, tepraloxydim, heteroauxin) |
| 2933.9900 21 | 氯尼他秦 | 6.5 | 20 | 17 | 13 | 千克 | W | Clonitazene |
| 2933.9900 22 | 依托尼秦 | 6.5 | 20 | 17 | 13 | 千克 | W | Etonitazene |
| 2933.9900 23 | 普罗庚嗪,布桂嗪 | 6.5 | 20 | 17 | 13 | 千克 | W | Proheptazine, bucinnazine |
| 2933.9900 30 | 扎莱普隆、唑吡坦(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | I | Zaleplon zolpidem (salts thereof) |
| 2933.9900 40 | 齐帕特罗 | 6.5 | 20 | 17 | 13 | 千克 | L | Zilpaterol |
| 2933.9900 51 | 二甲基色胺、二乙基色胺 | 6.5 | 20 | 17 | 13 | 千克 | I | Dimethyltryptamine, diethyltryptamine |
| 2933.9900 52 | 乙色胺,咯环利定 | 6.5 | 20 | 17 | 13 | 千克 | I | Etryptamine, rolicyclidine |
| 2933.9900 53 | [1-(5-氟戊基)-1H-吲哚-3-基](2-碘苯基)甲酮(CAS 号:335161-03-0) | 6.5 | 20 | 17 | 13 | 千克 | I | 1-[(5-Fluoropentyl)-1H-indol-3-Yl]-(2-iodophenyl) methanone (CAS:335161-03-0) |
| 2933.9900 54 | 1-(5-氟戊基)-3-(1-萘甲酰基)-1H-吲哚(CAS 号:335161-24-5) | 6.5 | 20 | 17 | 13 | 千克 | I | 1-(5-Fluoropentyl)-3-(1-naphthoyl) indole (CAS: 335161-24-5) |
| 2933.9900 55 | 1-戊基-3-(1-萘甲酰基)吲哚(CAS 号:209414-07-3) | 6.5 | 20 | 17 | 13 | 千克 | I | 1-Pentyl-3-(1-naphthoyl) indole (CAS: 209414-07-3) |
| 2933.9900 56 | 1-丁基-3-(1-萘甲酰基)吲哚(CAS 号:208987-48-8) | 6.5 | 20 | 17 | 13 | 千克 | I | 1-Butyl-3-(1-naphthoyl) indole (CAS:208987-48-8) |
| 2933.9900 57 | 2-(2-甲氧基苯基)-1-(1-戊基-1H-吲哚-3-基)乙酮(CAS 号:864445-43-2) | 6.5 | 20 | 17 | 13 | 千克 | I | 2-(2-Methoxyphenyl)-1-(1-pentyl-1H-indol-3-Yl) ethanone (CAS:864445-43-2) |
| 2933.9900 60 | (环)四亚甲基四硝胺(俗名奥托金 HMX) | 6.5 | 20 | 17 | 13 | 千克 | 3 | Cyclotetramethylene tetranitramine (octogen) |
| 2933.9900 70 | (环)三亚甲基三硝基胺(俗名黑索金 RDX) | 6.5 | 20 | 17 | 13 | 千克 | 3 | Cycltrimethylene-trinitramine (hexogen) |
| 2933.9900 80 | 丁羟咯酮(包括杀雄啉、杀雄嗪酸、双唑草腈、唑酮草酯) | 6.5 | 20 | 17 | 13 | 千克 | S | Tepraloxydim (including sintofen, clofencet, pyraclonil, carfentrazone-ethyl) |
| 2933.9900[暂] 91 | 阿托伐他汀钙 | 4 | 20 | 17 | 13 | 千克 | | Atorvastatin calcium |
| 2933.9900 99 | 其他仅含氮杂原子的杂环化合物 | 6.5 | 20 | 17 | 13 | 千克 | | Nitrogen containing heterocyclic compounds other atoms |
| **29.34** | **核酸及其盐;无论是否已有化学定义;其他杂环化合物:** | | | | | | | **Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds:** |
| 2934.1000 | -结构上含有一个非稠合噻唑环(不论是否氢化)的化合物 | 6.5 | 20 | 17 | 9 | 千克 | | -Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure |
| 2934.1000 11 | 噻螨酮 | 6.5 | 20 | 17 | 9 | 千克 | S | Hexythiazox |
| 2934.1000 12 | 噻唑膦、噻唑硫磷 | 6.5 | 20 | 17 | 9 | 千克 | S | Fosthiazate, colophonate |
| 2934.1000 13 | 噻唑烟酸、噻唑菌胺 | 6.5 | 20 | 17 | 9 | 千克 | S | Thiazopyr, ethaboxam |

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|---|---|---|---|---|---|---|---|---|
| 2934.1000 14 | 氯噻啉、氟螨噻 | 6.5 | 20 | 17 | 9 | 千克 | S | Imidaclothiz, flubenzimine |
| 2934.1000 15 | 噻菌灵、噻菌胺、噻丙腈 | 6.5 | 20 | 17 | 9 | 千克 | S | Thiabendazole, metsulfovax, thiapronil |
| 2934.1000 16 | 噻呋酰胺、噻虫胺、噻虫嗪、噻虫啉 | 6.5 | 20 | 17 | 9 | 千克 | S | Thiabendazole, metsulfovax, thiapronil, thiacloprid |
| 2934.1000 17 | 辛噻酮、拌种灵 | 6.5 | 20 | 17 | 9 | 千克 | S | Octhilinone, seedavay |
| 2934.1000 18 | 稻瘟灵 | 6.5 | 20 | 17 | 9 | 千克 | S | Isoprothiolane |
| 2934.1000 19 | 甲噻诱胺 | 6.5 | 20 | 17 | 9 | 千克 | S | A thiazide induced amine |
| 2934.1000 90 | 结构上含有非稠合噻唑环的化合物(非稠合噻唑环不论是否氢化) | 6.5 | 20 | 17 | 9 | 千克 | | Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure |
| 2934.2000 | -结构上含有一个苯并噻唑环系(不论是否氢化)的化合物,但未经进一步稠合的 | 6.5 | 20 | 17 | | 千克 | | -Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused |
| 2934.2000 11 | 噻螨威,噻霉酮 | 6.5 | 20 | 17 | 9 | 千克 | S | Tazimcarb, benziothiazolinone |
| 2934.2000 12 | 苯噻硫氰 | 6.5 | 20 | 17 | 9 | 千克 | S | Benthiozole |
| 2934.2000 13 | 烯丙苯噻唑 | 6.5 | 20 | 17 | 9 | 千克 | S | Probenazole |
| 2934.2000 14 | 草除灵 | 6.5 | 20 | 17 | 9 | 千克 | S | Benazolin ethyl |
| 2934.2000 15 | 噻唑禾草灵 | 6.5 | 20 | 17 | 9 | 千克 | S | Fenthiaprop-ethyl |
| 2934.2000 16 | 苯噻隆 | 6.5 | 20 | 17 | 9 | 千克 | S | Benzthiazuron |
| 2934.2000 17 | 甲基苯噻隆 | 6.5 | 20 | 17 | 9 | 千克 | S | Methabenzthiazuron |
| 2934.2000 18 | 苯噻酰草胺 | 6.5 | 20 | 17 | 9 | 千克 | S | Mefenacet |
| 2934.2000 19 | 苯噻菌酯 | 6.5 | 20 | 17 | 13 | 千克 | S | Benzothiostrobin |
| 2934.2000 90 | 其他含一个苯并噻唑环系的化合物 | 6.5 | 20 | 17 | 13 | 千克 | | Other compounds containing in the structure a benzothiazole ring-system |
| 2934.3000 | -结构上含有一个吩噻嗪环系(不论是否氢化)的化合物,但未经进一步稠合的 | 6.5 | 20 | 17 | 13 | 千克 | | -Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused |
| | -其他: | | | | | | | -Other: |
| 2934.9100 | --阿米雷司(INN),溴替唑仑(INN),氯噻西泮(INN),氯恶唑仑(INN),右吗拉胺(INN),卤恶唑仑(INN),凯他唑仑(INN),美索卡(INN),恶唑仑(INN),匹莫林(INN),苯甲曲嗪(INN),芬美曲嗪(INN)和舒芬太尼(INN)及它们的盐 | 6.5 | 20 | 17 | 9 | 千克 | | --Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof |
| 2934.9100 11 | 阿米雷司、溴替唑仑、氯噻西泮(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | I | Aminorex (INN), brotizolam (INN), clotiazepam (INN) (salts thereof) |
| 2934.9100 12 | 氯恶唑仑、卤沙(恶)唑仑(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | I | Cloxazolam(INN), haloxazolam(INN); (salts thereof) |
| 2934.9100 13 | 凯他唑仑、美索卡、奥沙(恶)唑仑(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | I | Ketazolam (INN), mesocarb (INN), oxazolam (INN) (salts thereof) |
| 2934.9100 14 | 匹莫林、苯甲曲嗪、芬美曲嗪(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | I | Pemoline(INN), phendimetrazine(INN), phenmetrazine(INN) (salts thereof) |
| 2934.9100 20 | 右吗拉胺、舒芬太尼(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | W | Dextromoramide (INN), sufentanil (INN) (salts thereof) |
| | --其他: | | | | | | | --Other: |
| 2934.9910 | ---磺内酯及磺内酰胺 | 6.5 | 30 | 17 | 13 | 千克 | | ---Sultones and sultams |
| 2934.9920 | ---呋喃唑酮 | 6 | 20 | 17 | 13 | 千克 | A | ---Furazolidone |
| 2934.9930 | ---核酸及其盐 | 6.5 | 35 | 17 | 13 | 千克 | | |
| 2934.9940 | ---奈韦拉平,依发韦仑,利托那韦及它们的盐 | 6.5 | 20 | 17 | 13 | 千克 | | ---Nevirapine, Efavirenz, Ritonavir and their salts |
| 2934.9950 | ---克拉维酸及其盐 | 6.5 | 20 | 17 | 13 | 千克 | | ---Clavulante acid and its salt |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2934.9960 | ---7-苯乙酰氨基-3-氯甲基-4-头孢烷酸对甲氧基苄酯、7-氨基头孢烷酸、7-氨基脱乙酰氧基头孢烷酸 | 6 | 20 | 17 | 9,15 | 千克 | | ---7-phenylacetamido-3-chloromethylcephem-4-carbonicacidp-methoxybenzylester; 2, 0) oct-2-ene-2-carboxylicacid, 7-Aminocephalosporanic acid, 7-amido acetoxy eicosanoic acid removal |
| 2934.9990 | ---其他 | 6.5 | 20 | 17 | 9 | 千克 | | ---Other |
| 2934.9990 01 | 核苷酸类食品添加剂 | 6.5 | 20 | 17 | 13 | 千克 | AB | Nucleotides food additives, hgslmof |
| 2934.9990 10 | 恶草酮、氟噻草胺、活化酯、高效二甲吩草胺(包括吡噻菌胺) | 6.5 | 20 | 17 | 13 | 千克 | S | Oxadiazon, flufenacet, acibenzolar, dimethenamid (including penthiopyrad) |
| 2934.9990 21 | 恶唑磷、蔬果磷、茂硫磷、除害磷等(包括甲基吡恶磷、丁硫环磷、硫环磷、杀扑磷、伏杀硫磷、地胺磷) | 6.5 | 20 | 17 | 13 | 千克 | S | Isoxathion, salithion dioxabenzofos, morphothion, (including azamethiphos, fosthietan, phosfolan, methidathion, phosalone, mephosfolan) |
| 2934.9990 22 | 环线威、杀虫环、杀虫钉、多噻烷等(包括甲基硫环磷、噻嗯菊酯、噻嗪酮、恶虫酮、茚虫威) | 6.5 | 20 | 17 | 13 | 千克 | S | Tirpate, thiocyclam, trithialan, polythialan (including phosfolan-methyl, kadethrin, buprofezin, metoxadiazone, indoxacarb) |
| 2934.9990 23 | 恶唑禾草灵、毒鼠硅、噻鼠灵等(包括福拉比、噻节因、糠菌唑、精恶唑禾草灵) | 6.5 | 20 | 17 | 13 | 千克 | S | Fenoxaprop-ethyl, silatrane, difethialone (including furametpyr, dimethipin, bromuconazole, fenoxaprop-p-ethyl) |
| 2934.9990 24 | 代森硫、代森环、福吗啉、咯菌腈等(包括稻瘟酯、烯酰吗啉、噻菌腈、土菌灵、恶霜灵、恶霉灵) | 6.5 | 20 | 17 | 13 | 千克 | S | Etem (BSI), milmeb (BSI), flumorph fludioxonil (including pefurazoate, dimethomoph, thicyofen, etridiazole, oxadixyl, hymexazol) |
| 2934.9990 25 | 噻霉酮、丙环唑、乙环唑等(包括恶唑菌酮、金核霉素、呋菌唑、叶枯唑、呋醚唑、苯醚甲环唑) | 6.5 | 20 | 17 | 13 | 千克 | S | Benziothiazolinone, propiconazole, etaconazole (including famoxadone, aureonuclemycin, furconazole bismerthiazol, furconazole-cis, difenoconazole) |
| 2934.9990 26 | 嗪草酸、噻氟隆、丁噻隆、异恶隆等(包括噻苯隆、磺噻隆、恶唑隆、异恶草醚、噻吩草胺、二甲吩草胺) | 6.5 | 20 | 17 | 13 | 千克 | S | Fluthiacet thiazfluron, tebuthiuron, isoproturon (including thidiazuron, ethidimuron, dimefuron, isoxapyrifop, thenychlor, dimethachlor) |
| 2934.9990 27 | 苯草灭、灭草松、灭草唑等(包括异恶草松、恶嗪草酮、环苯草酮、丙炔氟草胺) | 6.5 | 20 | 17 | 13 | 千克 | S | Bentranil, bentazone, methazole (including, clomazone, oxaziclomefone, cloproxydim, flumioxazin) |
| 2934.9990 28 | 氟噻乙草酯、丙炔恶草酮、噻草酮等(包括糖氨基嘌呤、苯螨噻、异恶酰草胺、异恶唑草酮) | 6.5 | 20 | 17 | 13 | 千克 | S | Fulthiacet-methyl, oxakiargyl, cycloxydim (including kinetin, triarathene, ixoxaben, isoxaflutole) |
| 2934.9990 29 | 炔丙恶唑草、韩乐宁、噻唑锌等(包括噻菌茂、硅丰环) | 6.5 | 20 | 17 | 13 | 千克 | S | Oxadiargyl, ethaboxam, zinc thiazole (including Saijunmao, silatrane) |
| 2934.9990 31 | 多抗霉素、灰瘟素 | 6.5 | 20 | 17 | 13 | 千克 | S | Polyoxin, blasticidin |
| 2934.9990 32 | 三环唑、氧环唑 | 6.5 | 20 | 17 | 13 | 千克 | S | Tricyclazole, azaconazole |
| 2934.9990 33 | 灭螨猛、克杀螨、螨蜱胺 | 6.5 | 20 | 17 | 13 | 千克 | S | Chinomethionate, thioquino, tifatol |
| 2934.9990 34 | 二氰蒽醌、吗菌威 | 6.5 | 20 | 17 | 13 | 千克 | S | Dithianon, carbamorph |
| 2934.9990 35 | 十二环吗啉、十三吗啉 | 6.5 | 20 | 17 | 13 | 千克 | S | Dodemorph, tridemorph |
| 2934.9990 36 | 杀螺吗啉、丁苯吗啉 | 6.5 | 20 | 17 | 13 | 千克 | S | Trifenmorph, fenpropimorph |
| 2934.9990 37 | 喹菌酮、胂菌酮 | 6.5 | 20 | 17 | 13 | 千克 | S | Oxolinic acid, drazoxolon |
| 2934.9990 38 | 萎锈灵、氧化萎锈灵 | 6.5 | 20 | 17 | 13 | 千克 | S | Carboxin, oxycarboxin |
| 2934.9990 39 | 棉隆、乙烯菌核利 | 6.5 | 20 | 17 | 13 | 千克 | S | Dazomet, vinclozolin |
| 2934.9990 41 | 环酯草醚 | 6.5 | 20 | 17 | 13 | 千克 | S | Pyriftalid |
| 2934.9990 42 | 噻菌铜 | 6.5 | 20 | 17 | 13 | 千克 | S | Thiodiazole-copper |
| 2934.9990 43 | 苯唑草酮 | 6.5 | 20 | 17 | 13 | 千克 | S | Carfentrazone-ethyl |
| 2934.9990 44 | 丁吡吗啉 | 6.5 | 20 | 17 | 13 | 千克 | S | Pyrimorph |
| 2934.9990 45 | 环戊噁草酮 | 6.5 | 20 | 17 | 13 | 千克 | S | Pentoxazone |
| 2934.9990 50 | 恶唑酰草胺(包括环氧虫啶、噻恩菊酯、双苯恶唑酸、乙螨唑、异恶氯草酮、唑啉草酯) | 6.5 | 20 | 17 | 13 | 千克 | S | Metamifop (including kadethrin, isoxadifen ethyletoxazole, clomazone, pinoxaden) |
| 2934.9990 61 | 甲米雷司及其盐 | 6.5 | 20 | 17 | 13 | 千克 | I | 4-methylaminorex and its salt |
| 2934.9990 62 | 替诺环定及其盐 | 6.5 | 20 | 17 | 13 | 千克 | I | Tenocyclidine and its salt |

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|---|---|---|---|---|---|---|---|---|
| 2934.9990 71 | 硫代芬太尼、阿法甲基硫代芬太尼(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | W | Thiofentanyl, alpha-methylthiofentanyl (and their salt) |
| 2934.9990 72 | 二乙噻丁、二甲噻丁、吗苯丁酯、乙甲噻丁(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | W | Diethylthiambutene, dimethylthiambutene, dioxaphetylbutyrate, ethyl-methylthiambutene(and their salts) |
| 2934.9990 73 | 呋替啶、左吗拉胺、3-甲基硫代芬太尼(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | W | Furethidine, levomoramide, 3-methylthiofentanyl(and their salts) |
| 2934.9990 74 | 吗拉胺中间体、吗哌利定、苯吗庚酮、消旋吗拉胺(以及它们的盐) | 6.5 | 20 | 17 | 13 | 千克 | W | Moramide intermediate, morpheridine, benmaliangtong, racemoramide(and their salts) |
| 2934.9990 75 | 亚甲基二氧吡咯戊酮(CAS 号:687603-66-3) | 6.5 | 20 | 17 | 13 | 千克 | I | Methylenedioxypyrovalerone(CAS:687603-66-3) |
| 2934.9990 90 | 其他杂环化合物 | 6.5 | 20 | 17 | 13 | 千克 | | Other heterocyclic compounds |
| **29.35** | **磺(酰)胺:** | | | | | | | **Sulphonamides:** |
| 2935.1000 | -N-甲基全氟辛基磺酰胺 | 6.5 | 35 | 17 | | 千克 | X | -N-Methylperfluorooctane sulphonamide |
| 2935.2000 | -N-乙基全氟辛基磺酰胺 | 6.5 | 35 | 17 | | 千克 | X | -N-Ethylperfluorooctane sulphonamide |
| 2935.3000 | -N-乙基-N-(2-羟乙基)全氟辛基磺酰胺 | 6.5 | 35 | 17 | | 千克 | X | -N-Ethyl-N-(2-*hydroxyethyl*) perfluorooctane sulphonamide |
| 2935.4000 | -N-(2-羟乙基)-N-甲基全氟辛基磺酰胺 | 6.5 | 35 | 17 | | 千克 | X | -N-(2-*Hydroxyethyl*)-N-methylperfluorooctane sulphonamide |
| 2935.5000 | -其他全氟辛基磺酰胺 | 6.5 | 35 | 17 | | 千克 | X | -Other perfluorooctane sulphonamides |
| 2935.9000 | -其他 | 6.5 | 35 | 17 | | 千克 | | -Other |
| 2935.9000 11 | 氟唑磺隆,氟吡磺隆,磺酰磺隆,氯酯磺草胺等(包括甲酰氨基嘧磺隆,乙氧磺隆,氯磺隆,甲磺隆,苯磺隆,胺苯磺隆) | 6.5 | 35 | 17 | | 千克 | S | Flucarbazone, flucetosulfuron, sulfosulfuron, cloransulam-methy etc(including formamide-sulfometuron, ethoxysulfuron, chlorsulfuron, metsulfuron-methyl, tribenuronmethyl, ethametsulfuron-methyl) |
| 2935.9000 12 | 醚苯磺隆,噻吩磺隆,醚磺隆,氟啶嘧磺隆等(包括氟胺磺隆,氟磺隆,甲嘧磺隆,氯嘧磺隆,氟嘧磺隆) | 6.5 | 35 | 17 | | 千克 | S | Triasulfuron, thifensulfuron-methyl, cinosulfuron, flupyrsulfuron-methyl-sodium etc(including triflusulfuronmethyl, prosulfuron, sulfometuron-methyl, chlorimuron-ethyl, primisulfuron-methy) |
| 2935.9000 13 | 苄嘧磺隆,吡嘧磺隆,烟嘧磺隆,双氯磺草胺等(包括啶嘧磺隆,砜嘧磺隆,唑嘧磺隆) | 6.5 | 35 | 17 | | 千克 | S | Bensulfuron-methyl, pyrazosulfuron-ethyl, nicosulfuron, diclosulam etc(including flazasulfuron, rimsulfuron, imazosulfuron) |
| 2935.9000 14 | 四唑嘧磺隆,唑吡嘧磺隆,三氟甲磺隆等(包括氯吡嘧磺隆,酰嘧磺隆,环丙嘧磺隆,甲基二磺隆) | 6.5 | 35 | 17 | | 千克 | S | Azimsulfuron, mazosulfuron, tritosulfuron etc.(including halosulfuron-methyl, amidosulfuron, cyclosulfamuron, 燜esosulfuron-methyl) |
| 2935.9000 15 | 氟磺酰草胺,甲磺草胺,嘧苯胺磺隆等(包括唑嘧磺草胺,双氟磺草胺,五氟磺草胺) | 6.5 | 35 | 17 | | 千克 | S | Mefluidide, sulfentrazone, orthosulfamuron etc.(including flumetsulam, florasulam, penoxsulam) |
| 2935.9000 16 | 氟磺胺草醚,磺草灵,吲唑磺菌胺等(包括单嘧磺酯,磺草唑胺,三氟啶磺隆钠) | 6.5 | 35 | 17 | | 千克 | S | Fomesafen, asulam, amisulbrom etc.(including monosulfuron ester, metosulam) |
| 2935.9000 17 | 磺草膦,氨磺乐灵,三氟啶磺隆,啶磺草胺等(包括甲基碘磺隆钠盐) | 6.5 | 35 | 17 | | 千克 | S | Mesyl(methyl)caramoylmethyla-minome-thyl phosphonic acid, oryzalin, trifloxysulfuron, pyroxsulam etc.(including iodosulfuron methyl sodium) |
| 2935.9000 18 | 磺菌胺,增糖胺等(包括甲苯氟磺胺,氟虫胺) | 6.5 | 35 | 17 | | 千克 | S | Flusulfamide, fluoridamid etc.(including toly- lfluanid, sulfluramid) |
| 2935.9000 19 | 畜蜱磷,伐灭磷,地散磷等(包括磺菌威,氰霜唑) | 6.5 | 35 | 17 | | 千克 | S | Cythioate, famphur(ESA), bensulide etc.(including methasulfocarb, cyazofamid) |
| 2935.9000 20 | 环氧嘧磺隆 | 6.5 | 35 | 17 | | 千克 | S | Oxasulfuron |
| 2935.9000 31 | 苯嘧磺草胺 | 6.5 | 35 | 17 | | 千克 | S | Saflufenacil |

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|---|---|---|---|---|---|---|---|---|
| 2935.9000 32 | 噻酮磺隆 | 6.5 | 35 | 17 | | 千克 | S | Thiencarbazone-methyl |
| 2935.9000 33 | 磺胺嘧啶 | 6.5 | 35 | 17 | | 千克 | | Sulphadiazine |
| 2935.9000 34 | 磺胺双甲基嘧啶 | 6.5 | 35 | 17 | | 千克 | A | Sulfadimidine |
| 2935.9000 35 | 磺胺甲噁唑(磺胺甲基异噁唑,新诺明、新明磺) | 6.5 | 35 | 17 | | 千克 | | Sulfamethoxazole |
| 2935.9000 90 | 其他磺(酰)胺 | 6.5 | 35 | 17 | | 千克 | | Other sulphonamides |
| | 第十一分章 维生素原、维生素及激素 | | | | | | | XI. PROVITAMINS, VITAMINS AND HORMONES |
| **29.36** | **天然或合成再制的维生素原和维生素(包括天然浓缩物)及其主要用作维生素的衍生物,上述产品的混合物,不论是否溶于溶剂:** | | | | | | | **Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:** |
| | -未混合的维生素及其衍生物: | | | | | | | -Vitamins and their derivatives, unmixed: |
| 2936.2100 | --维生素 A 及其衍生物 | 4 | 20 | 17 | 17 | 千克 | AB | --Vitamins A and their derivatives |
| 2936.2200 | --维生素 $B_1$ 及其衍生物 | 4 | 20 | 17 | 13 | 千克 | AB | --Vitamin $B_1$ and its derivatives |
| 2936.2300 | --维生素 $B_2$ 及其衍生物 | 4 | 20 | 17 | 13 | 千克 | AB | --Vitamin $B_2$ and its derivatives |
| 2936.2400 | --D 或 DL-泛酸(维生素 $B_3$ 或维生素 $B_5$)及其衍生物 | 4 | 20 | 17 | 13 | 千克 | AB | --D-or DL-Pantothenic acid (Vitamin $B_3$ or Vitamin $B_5$) and its derivatives |
| 2936.2500 | --维生素 $B_6$ 及其衍生物 | 4 | 20 | 17 | 13 | 千克 | AB | --Vitamin $B_6$ and its derivatives |
| 2936.2600 | --维生素 $B_{12}$ 及其衍生物 | 4 | 20 | 17 | 13 | 千克 | AB | --Vitamin $B_{12}$ and its derivatives |
| 2936.2700 | --维生素 C 及其衍生物 | 4 | 20 | 17 | 13 | 千克 | | --Vitamin C and its derivatives |
| 2936.2700 10 | 未混合的维生素 C 原粉(不论是否溶于溶剂) | 4 | 20 | 17 | 13 | 千克 | 4ABxy | Not mixed vitamin C of original powder(whether or not in any solvent) |
| 2936.2700 20 | 未混合的维生素 C 钙、维生素 C 钠(不论是否溶于溶剂) | 4 | 20 | 17 | 13 | 千克 | 4ABxy | Not mixed Calcium ascorbate, odiumascorbate (whether or not in orny solvent) |
| 2936.2700 30 | 颗粒或包衣维生素 C(不论是否溶于溶剂) | 4 | 20 | 17 | 13 | 千克 | 4ABxy | Particles or coated vitamin C(whether or not in any solvent) |
| 2936.2700 90 | 维生素 C 酯类及其他(不论是否溶于溶剂) | 4 | 20 | 17 | 13 | 千克 | 4ABxy | vitamin c of ester and other(whether or not in any solvent) |
| 2936.2800 | --维生素 E 及其衍生物 | 4 | 20 | 17 | 17 | 千克 | AB | --Vitamin E and its derivatives |
| 2936.2900 | --其他 | 4 | 20 | 17 | 17 | 千克 | | --Other |
| 2936.2900 10 | 胆钙化醇(不论是否溶于溶剂) | 4 | 20 | 17 | 17 | 千克 | ABS | Cholecalciferol(whether or not in any solvent) |
| 2936.2900 90 | 其他未混合的维生素及其衍生物(不论是否溶于溶剂) | 4 | 20 | 17 | 17 | 千克 | AB | Other vitamins and their derivatives, unmixed (whether or not in any solvent) |
| | -其他,包括天然浓缩物: | | | | | | | -Other, including natural concentrates: |
| 2936.9010 | ---维生素 AD3 | 4 | 20 | 17 | 13 | 千克 | AB | ---Vitamin AD3 |
| 2936.9090 | ---其他 | 4 | 20 | 17 | 13 | 千克 | AB | ---Other |
| **29.37** | **天然或合成再制的激素、前列腺素、血栓烷、白细胞三烯及其衍生物和结构类似物,包括主要用作激素的改性链多肽:** | | | | | | | **Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:** |
| | -多肽激素、蛋白激素、糖蛋白激素及其衍生物和结构类似物: | | | | | | | -Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: |
| 2937.1100 | --生长激素及其衍生物和结构类似物 | 4 | 20 | 17 | 9 | 千克 | | --Somatotropin, its derivatives and structural analogues |
| 2937.1100 10 | 生长激素(GH) | 4 | 20 | 17 | 13 | 千克 | L | Growth hormone(GH) |
| 2937.1100 90 | 生长激素的衍生物和结构类似物 | 4 | 20 | 17 | 13 | 千克 | | Growth hormone derivatives and structural analogues |
| | --胰岛素及其盐: | | | | | | | --Insulin and its salts: |

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|---|---|---|---|---|---|---|---|---|
| 2937.1210 | ---重组人胰岛素及其盐 | 4 | 20 | 17 | 17 | 千克 | L | ---Recombinant human insulin and its salts |
| 2937.1290 | ---其他 | 4 | 20 | 17 | 15 | 千克 | L | ---Other |
| 2937.1900 | --其他 | 4 | 20 | 17 | 9 | 千克 | | --Other |
| 2937.1900 13 | 绒促性素及促黄体生成素[包括生长激素释放肽类(GHRPs)、普拉莫瑞林(生长激素释放肽-2)、CJC-1295(CAS号863288-34-0)、生长激素释放肽-6、生长激素释放激素及其类似物、生长激素促分泌剂] | 4 | 20 | 17 | 13 | 千克 | L | HCG and luteinizing hormone[Including growth hormone releasing peptide (GHRPs), Plummer Relin (growth hormone releasing peptide -2), CJC-1295 (CAS No. 863288-34-0), growth hormone releasing peptide -6, growth hormone releasing hormone and its analogues, growth hormone secretagogue] |
| 2937.1900 15 | 促皮质素类[包括艾瑞莫瑞林、阿那瑞林、布舍瑞林、可的瑞林、海沙瑞林、伊莫瑞林、舍莫瑞林、替莫瑞林、戈那瑞林、曲普瑞林、葛瑞林(脑肠肽)及其模拟物类] | 4 | 20 | 17 | 13 | 千克 | L | Adrenocoticotropin [including Ai Rui, A Bernard Relin, Bushrui Lin, Mo Ruilin corticorelin, sea Sha Ruilin, Iraq, Mo Ruilin, Mo Ruilin, Gore Bernard Relin, for Mo Ruilin Ge Ruilin (triptorelin, brain gut peptide) and its analogue] |
| 2937.1900 16 | 亮丙瑞林 | 4 | 20 | 17 | 13 | 千克 | L | Light c gonadorelin |
| 2937.1900 90 | 其他多肽激素及衍生物和结构类似物(包括蛋白激素、糖蛋白激素及其衍生物和结构类似物) | 4 | 20 | 17 | 13 | 千克 | Q | Other polypeptide hormones, including protein hormones、glycoprotein hormones, their derivatives and structural analogues |
| | -甾族激素及其衍生物和结构类似物: | | | | | | | -Steroidal hormones, their derivatives and structural analogues: |
| 2937.2100 | --可的松、氢化可的松、脱氢可的松及脱氢皮质醇 | 4 | 20 | 17 | 9 | 千克 | Q | --Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) |
| | --皮质甾类激素的卤化衍生物: | | | | | | | --Halogenated derivatives of corticosteroidal hormones: |
| 2937.2210 | ---地塞米松 | 4 | 30 | 17 | 9 | 千克 | Q | ---Dexamethasone |
| 2937.2290 | ---其他 | 4 | 30 | 17 | 9 | 千克 | Q | ---Other |
| | --雌(甾)激素和孕激素: | | | | | | | --Oestrogens and progestogens: |
| | ---动物源的: | | | | | | | ---Animal source: |
| 2937.2311 | ----孕马结合雌激素 | 4 | 30 | 17 | 13 | 千克 | Q | ----Pregnant mare conjugated estrogens |
| 2937.2319 | ----其他 | 4 | 30 | 17 | 13 | 千克 | Q | ----Other |
| 2937.2390 | ---其他 | 4 | 30 | 17 | 9 | 千克 | | ---Other |
| 2937.2390 10 | 泽仑诺;孕三烯酮;替勃龙(包括四氢孕三烯酮) | 4 | 30 | 17 | 13 | 千克 | L | Zearalanol, gestrinone, tibolone (including tetrahydrogestrinone) |
| 2937.2390 90 | 其他雌(甾)激素及孕激素 | 4 | 30 | 17 | 13 | 千克 | Q | Other oestrogens and progestogens |
| 2937.2900 | --其他 | 4 | 30 | 17 | 9 | 千克 | | --Other |
| 2937.2900 11 | 1-雄烯二醇;1-雄烯二酮(包括雄甾-4-烯-3β,17α-二醇;雄甾-5-烯-3β,17α-二醇) | 4 | 30 | 17 | 13 | 千克 | L | 1-androstenediol; 1-androstene two ketone (including androst -4- allyl -3 β, 17 α - glycol; androst - 5- allyl -3 β, 17 α - gly |
| 2937.2900 12 | 4-雄烯二醇;5-雄烯二酮(包括5α-雄烷-3α,17β-二醇;5α-雄烷-3β,17α-二醇;勃拉睾酮) | 4 | 30 | 17 | 13 | 千克 | L | Including 5 α - androstane -3 α, 17 β - estradiol; 5 α - androstane -3 β, 17 α - glycol; bolas |
| 2937.2900 13 | 勃地酮;卡芦睾酮(包括勃二酮;氯司替勃) | 4 | 30 | 17 | 13 | 千克 | L | Boldenone; calusterone (including clostebol) Boldenone, calusterone (including 1,4-amdrostodiene-3;17-dione;clostebol) |
| 2937.2900 14 | 达那唑;脱氢氯甲睾酮(包括普拉睾酮;去氧甲睾酮) | 4 | 30 | 17 | 13 | 千克 | L | Danazol; dehydrochloromethy (including prasterone; desoxymethyl-testosterone) |
| 2937.2900 15 | 双氢睾酮;屈他雄酮(包括表双氢睾酮;乙雌烯醇;氟甲睾酮;甲酰勃龙) | 4 | 30 | 17 | 13 | 千克 | L | Dihydrotestosterone; drostanolone (including epi-dihydrotestosterone; ethylestrenol; fluoxymesterone, formebolone) |

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|---|---|---|---|---|---|---|---|---|
| 2937.2900 16 | 夫拉扎勃(包括4-羟基睾酮;3α-羟基-5α-雄烷-17-酮) | 4 | 30 | 17 | 13 | 千克 | L | Furazabol (including 4-hydroxy-testosterone ;4-hydroxy-nandrolone; 3α-hydroxy-5α-androstan-17-ketone ) |
| 2937.2900 17 | 美雄诺龙;美睾酮;美雄酮(包括甲基屈他雄酮) | 4 | 30 | 17 | 13 | 千克 | L | Mestanolone; mesterolone; methandienone (including methyl drostanolone) |
| 2937.2900 18 | 甲基-1-睾酮;甲睾酮;甲诺睾酮(包括甲二烯诺龙;去甲雄酮) | 4 | 30 | 17 | 13 | 千克 | L | Methyl-1-testosterone,methyltestosterone;Kanok testosterone(including diene nandrolone;19-norandrosterone) |
| 2937.2900 19 | 美替诺龙;美雄醇(包括美曲勃龙) | 4 | 30 | 17 | 13 | 千克 | L | Methenolone; methandriol(including methyltrienolone) |
| 2937.2900 21 | 米勃酮;诺龙;诺勃酮;诺司替勃(包括19-去甲雄烯二醇;诺乙雄龙) | 4 | 30 | 17 | 13 | 千克 | L | Mibolerone; nandrolone; norbolethone; norclostebol (including 19-norandrostenediol, norethandrolone) |
| 2937.2900 22 | 19-去甲胆烷醇酮(包括羟勃龙;氧雄龙) | 4 | 30 | 17 | 13 | 千克 | L | 19-noretiocholanolone (including oxandrolone; oxymesterone) |
| 2937.2900 23 | 羟甲睾酮;羟甲烯龙(包括前列他唑) | 4 | 30 | 17 | 13 | 千克 | L | Oxymesterone,oxymetholone(including prostanozol) |
| 2937.2900 24 | 奎勃龙;司坦唑醇;司腾勃龙(包括1-睾酮;睾酮;群勃龙) | 4 | 30 | 17 | 13 | 千克 | L | Quinbolone ,stanozolol,stenbolone(including 1-testosterone,testosterone,trenbolone) |
| 2937.2900 25 | 7α-羟基-普拉睾酮 | 4 | 30 | 17 | 13 | 千克 | L | 7α-Hydroxy-DHEA |
| 2937.2900 26 | 7β-羟基-普拉睾酮 | 4 | 30 | 17 | 13 | 千克 | L | 7β-Hydroxy-DHEA |
| 2937.2900 27 | 7-羰基-普拉睾酮 | 4 | 30 | 17 | 13 | 千克 | L | 7-Keto-prasterone |
| 2937.2900 28 | 胆烷醇酮 | 4 | 30 | 17 | 13 | 千克 | L | Androstane |
| 2937.2900 31 | 雄甾-5-烯-3β,17β-二醇 | 4 | 30 | 17 | 13 | 千克 | L | Androst -5- allyl -3 β, 17 β - estradi |
| 2937.2900 32 | 雄甾-4-烯-3,17-二酮 | 4 | 30 | 17 | 13 | 千克 | L | Androst -4- allyl -3,17- two ketone |
| 2937.2900 33 | 勃雄二醇 | 4 | 30 | 17 | 13 | 千克 | L | Bolandiol |
| 2937.2900 34 | 雄酮 | 4 | 30 | 17 | 13 | 千克 | L | androsterone |
| 2937.2900 90 | 其他甾类激素及其衍生物和结构类似物 | 4 | 30 | 17 | 13 | 千克 | Q | Other somatotropin its derivatives and structural analogues |
| 2937.5000 | -前列腺素、血栓烷和白细胞三烯及其衍生物和结构类似物 | 4 | 30 | 17 | 9 | 千克 | | -Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues |
| 2937.9000 | -其他 | 4 | 30 | 17 | 9 | 千克 | | -Other |
| 2937.9000 10 | 氨基酸衍生物 | 4 | 30 | 17 | 9 | 千克 | ABQ | Amino-acid dervatives |
| 2937.9000 90 | 其他激素及其衍生物和结构类似物 | 4 | 30 | 17 | 9 | 千克 | Q | Other hormone its derivatives and structural analogues |
| | 第十二分章 天然或合成再制的苷(配糖物)、植物碱及其盐、醚、酯和其他衍生物 | | | | | | | Ⅻ. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES |
| **29.38** | **天然或合成再制的苷(配糖物)及其盐、醚、酯和其他衍生物:** | | | | | | | **Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:** |
| 2938.1000 | -芸香苷及其衍生物 | 6.5 | 20 | 17 | 9 | 千克 | Q | -Rutoside (rutin) and its derivatives |
| | -其他: | | | | | | | -Other: |
| 2938.9010 | ---齐多夫定、拉米夫定、司他夫定、地达诺新及它们的盐 | 6.5 | 20 | 17 | 13 | 千克 | | ---Zidovudine,lamivudine,Stavudine,didanosine and their salts |
| 2938.9090 | ---其他 | 6.5 | 20 | 17 | 9 | 千克 | | ---Other |
| 2938.9090 10 | 甘草酸粉 | 6.5 | 20 | 17 | 9 | 千克 | y4x | Glycyrrhizic acid powder |
| 2938.9090 20 | 甘草酸盐类 | 6.5 | 20 | 17 | 9 | 千克 | 4ABxy | Salts of glycyrrhizic acid |
| 2938.9090 30 | 甘草次酸及其衍生物 | 6.5 | 20 | 17 | 9 | 千克 | y4x | Glycyrrhetic acid and its derivatives |

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|---|---|---|---|---|---|---|---|---|
| 2938.9090 90 | 其他天然或合成再制的苷及其盐等(包括醚、酯和其他衍生物) | 6.5 | 20 | 17 | 9 | 千克 | | Other glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives |
| **29.39** | **天然或合成再制的生物碱及其盐、醚、酯和其他衍生物:** | | | | | | | **Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:** |
| | -鸦片碱及其衍生物以及它们的盐: | | | | | | | -Alkaloids of opium and their derivatives; salts thereof: |
| 2939.1100 | --罂粟秆浓缩物、丁丙诺啡(INN)、可待因、双氢可待因(INN)、乙基吗啡、埃托啡(INN)、海洛因、氢可酮(INN)、氢吗啡酮(INN)、吗啡、尼可吗啡(INN)、羟考酮(INN)、羟吗啡酮(INN)、福尔可定(INN)、醋氢可酮(INN)和蒂巴因,以及它们的盐 | 4 | 50 | 17 | 9 | 千克 | | --Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof |
| 2939.1100 11 | 罂粟秆浓缩物 | 4 | 50 | 17 | 9 | 千克 | W | Concentrates of poppy straw |
| 2939.1100 12 | 可待因、双氢可待因、乙基吗啡(以及它们的盐) | 4 | 50 | 17 | 9 | 千克 | W | Codeine, dihydrocodeine (INN), ethylmorphine (salts thereof) |
| 2939.1100 13 | 埃托啡、海洛因、氢可酮(以及它们的盐) | 4 | 50 | 17 | 9 | 千克 | W | Etorphine (INN), heroin, hydrocodone (INN) (salts thereof) |
| 2939.1100 14 | 氢吗啡酮、吗啡、尼可吗啡(以及它们的盐) | 4 | 50 | 17 | 9 | 千克 | W | Hydromorphone (INN), morphine, nicomorphine (INN) (salts thereof) |
| 2939.1100 15 | 羟考酮、羟吗啡酮、福尔可定(以及它们的盐) | 4 | 50 | 17 | 9 | 千克 | W | Oxycodone (INN), oxymorphone (INN), pholcodine (INN) (salts thereof) |
| 2939.1100 16 | 醋氢可酮、蒂巴因(以及它们的盐) | 4 | 50 | 17 | 9 | 千克 | W | Thebacon (INN) and thebaine (salts thereof) |
| 2939.1100 20 | 丁丙诺啡及其盐 | 4 | 50 | 17 | 9 | 千克 | I | Buprenorphine and salts thereof |
| 2939.1900 | --其他 | 4 | 50 | 17 | 9 | 千克 | | --Other |
| 2939.1900 10 | 二氢埃托啡及其盐 | 4 | 50 | 17 | 9 | 千克 | W | Dihydroetorphine and its salts |
| 2939.1900 21 | 苄吗啡、可多克辛、地索吗啡、酯托啡(以及它们的盐) | 4 | 50 | 17 | 9 | 千克 | W | Benzylmorphine, codoxime, desomorphine, acteorphinp (and their salt) |
| 2939.1900 22 | 双氢吗啡、氢吗啡醇、甲地索啡、甲二氢吗啡(以及它们的盐) | 4 | 50 | 17 | 9 | 千克 | W | Dihydromorphine, hydromorphinol, methyldesorphine, methyldihydromorphine (and their salt) |
| 2939.1900 23 | 美托酮、吗啡-N-氧化物、麦罗啡、去甲吗啡(以及它们的盐) | 4 | 50 | 17 | 9 | 千克 | W | Metopon, morphine-N-oxide, myrophine, normorphine (and their salt) |
| 2939.1900 24 | 醋氢可待因、尼可待因、尼二氢可待因、去甲可待因(以及它们的盐) | 4 | 50 | 17 | 9 | 千克 | W | Acetyldihydrocodeine, nicocodine, nicomorphine, norcodeine (and their salt) |
| 2939.1900 25 | 吗啡甲溴化物及其盐 | 4 | 50 | 17 | 9 | 千克 | W | Morphine methobromide and its salt |
| 2939.1900 30 | 纳布啡及其盐 | 4 | 50 | 17 | 9 | 千克 | I | Nalbuphine and its salt |
| 2939.1900 40 | 奥列巴文(CAS 号:467-04-9 ) | 4 | 50 | 17 | 9 | 千克 | W | Oripavine (CAS:467-04-9 ) |
| 2939.1900 90 | 其他鸦片碱及其衍生物及它们的盐 | 4 | 50 | 17 | 9 | 千克 | Q | Other alkaloids of opium and their derivatives; salts thereof |
| 2939.2000 | -金鸡纳生物碱及其衍生物以及它们的盐 | 4 | 20 | 17 | 9 | 千克 | Q | -Alkaloids of cinchona and their derivatives; salts thereof |
| 2939.3000 | -咖啡因及其盐 | 4 | 20 | 17 | 9 | 千克 | | -Caffeine and its salts |
| 2939.3000 10 | 咖啡因 | 4 | 20 | 17 | 9 | 千克 | ABI | Caffeine |
| 2939.3000 90 | 咖啡因的盐 | 4 | 20 | 17 | 9 | 千克 | ABI | Salts of caffeine |
| | -麻黄碱类及其盐: | | | | | | | -Ephedrines and their salts: |
| 2939.4100 | --麻黄碱及其盐 | 4 | 20 | 17 | 9 | 千克 | | --Ephedrine and its salts |
| 2939.4100 10 | 麻黄碱(麻黄素,盐酸麻黄碱) | 4 | 20 | 17 | 9 | 千克 | 23Q | Ephedrine (ephedrine, ephedrine-hydrochloride) |
| 2939.4100 20 | 硫酸麻黄碱 | 4 | 20 | 17 | 9 | 千克 | 23Q | Ephedrine sulfate |
| 2939.4100 30 | 消旋盐酸麻黄碱 | 4 | 20 | 17 | 9 | 千克 | 23Q | Racephedrine hydrochloride |
| 2939.4100 40 | 草酸麻黄碱 | 4 | 20 | 17 | 9 | 千克 | 23Q | Ephedrine oxalate |

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|---|---|---|---|---|---|---|---|---|
| 2939.4100 90 | 麻黄碱盐 | 4 | 20 | 17 | 9 | 千克 | Q | Salts of ephedrine |
| 2939.4200 | --假麻黄碱及其盐 | 4 | 20 | 17 | 9 | 千克 | | --Pseudoephedrine (INN) and its salts |
| 2939.4200 10 | 伪麻黄碱(伪麻黄素、盐酸伪麻黄碱) | 4 | 20 | 17 | 9 | 千克 | 23Q | Pseudoephedrine (pseudoephedrine, pseudoephedrine hydrochloride) |
| 2939.4200 20 | 硫酸伪麻黄碱 | 4 | 20 | 17 | 9 | 千克 | 23Q | Pseudoephedrine sulfate |
| 2939.4200 90 | 假麻黄碱盐(D-2-甲胺基-1-苯基丙醇) | 4 | 20 | 17 | 9 | 千克 | Q | Salts of pseudoephedrine (D-2-methylamino-1-phenylethyl carbinol) |
| 2939.4300 | --d-去甲假麻黄碱(INN)及其盐 | 4 | 20 | 17 | 9 | 千克 | I | --d-Norpseudoephedrine and its salts |
| 2939.4400 | --去甲麻黄碱及其盐 | 4 | 20 | 17 | 9 | 千克 | 23 | --Norephedrine and its salts |
| 2939.4900 | --其他 | 4 | 20 | 17 | 9 | 千克 | | --Other |
| 2939.4900 10 | 盐酸甲基麻黄碱 | 4 | 20 | 17 | 9 | 千克 | Q23 | Methylephedrine hydrochloride |
| 2939.4900 20 | 消旋盐酸甲基麻黄碱 | 4 | 20 | 17 | 9 | 千克 | Q23 | DL-methylephedrine hydrochloride |
| 2939.4900 90 | 其他麻黄碱及其盐 | 4 | 20 | 17 | 9 | 千克 | Q | Other ephedrines and their salts |
| | -茶碱和氨茶碱及其衍生物以及它们的盐: | | | | | | | -Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof: |
| 2939.5100 | --芬乙茶碱(INN)及其盐 | 4 | 20 | 17 | 9 | 千克 | I | --Fenetylline(INN) and its salts |
| 2939.5900 | --其他 | 4 | 20 | 17 | 9 | 千克 | Q | --Other |
| | -麦角生物碱及其衍生物以及它们的盐: | | | | | | | -Alkaloids of rye ergot and their derivatives; salts thereof: |
| 2939.6100 | --麦角新碱及其盐 | 4 | 20 | 17 | 9 | 千克 | | --Ergometrine (INN) and its salts |
| 2939.6100 10 | 麦角新碱 | 4 | 20 | 17 | 9 | 千克 | 3Q2 | Ergometrine (INN) |
| 2939.6100 90 | 麦角新碱盐 | 4 | 20 | 17 | 9 | 千克 | Q | Salt of ergometrine (INN) |
| 2939.6200 | --麦角胺及其盐 | 4 | 20 | 17 | 9 | 千克 | | --Ergotamine (INN) and its salts |
| 2939.6200 10 | 麦角胺 | 4 | 20 | 17 | 9 | 千克 | 3Q2 | Ergotamine (INN) |
| 2939.6200 90 | 麦角胺盐 | 4 | 20 | 17 | 9 | 千克 | Q | Salts of ergotamine (INN) |
| 2939.6300 | --麦角酸及其盐 | 4 | 20 | 17 | 9 | 千克 | | --Lysergic acid and its salts |
| 2939.6300 10 | 麦角酸 | 4 | 20 | 17 | 9 | 千克 | 3Q2 | Lysergic acid |
| 2939.6300 90 | 麦角酸盐 | 4 | 20 | 17 | 9 | 千克 | Q | Salts of lysergic acid |
| 2939.6900 | --其他 | 4 | 20 | 17 | 9 | 千克 | | --Other |
| 2939.6900 10 | 麦角二乙胺及其盐 | 4 | 20 | 17 | 9 | 千克 | I | Lysergide and its salts |
| 2939.6900 90 | 其他麦角生物碱及其衍生物(包括它们的盐) | 4 | 20 | 17 | 9 | 千克 | Q | Other alkaloids of rye ergot and their derivatives (salts thereof) |
| | -其他,植物来源的: | | | | | | | -Other, of vegetal origin: |
| | --可卡因、芽子碱、左甲苯丙胺、去氧麻黄碱(INN)、去氧麻黄碱外消旋体,它们的盐、酯及其他衍生物: | | | | | | | --Cocaine, ecgonine, levometamfe-tamine, metamfetamine (*INN*), metamfetamineracemate; salts, esters and other derivatives thereof: |
| 2939.7110 | ---可卡因及其盐 | 4 | 20 | 17 | | 千克 | W | ---Cacaine and its salts |
| 2939.7190 | ---其他 | 4 | 20 | 17 | | 千克 | | ---Other |
| 2939.7190 11 | 左甲苯丙胺(以及它们的盐、酯及其他衍生物) | 4 | 20 | 17 | | 千克 | I | Levometamfet-amine (and their salts, esters and other derivatives) |
| 2939.7190 12 | 去氧麻黄碱(以及它们的盐、酯及其他衍生物) | 4 | 20 | 17 | | 千克 | I | Metamfetamine(INN) (and their salts, esters and other derivatives) |
| 2939.7190 13 | 去氧麻黄碱外消旋体(以及它们的盐、酯及其他衍生物) | 4 | 20 | 17 | | 千克 | I | Metamfetamine racemate (and their salts, esters and other derivatives) |
| 2939.7190 20 | 芽子碱及其盐 | 4 | 20 | 17 | | 千克 | W | Ecgonine and its salts |
| 2939.7910 | ---烟碱及其盐 | 4 | 20 | 17 | | 千克 | | ---Nicotine and its salts |
| 2939.7910 10 | 烟碱 | 4 | 20 | 17 | | 千克 | ABQ | Nicotine |
| 2939.7910 90 | 烟碱盐 | 4 | 20 | 17 | | 千克 | Q | Salts of nicotine |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2939.7920 | ---番木鳖碱(士的年)及其盐 | 4 | 17 | 17 | | 千克 | | ---Strychnine and its salts |
| 2939.7920 10 | 番木鳖碱 | 4 | 17 | 17 | | 千克 | ABQ | Strychnine |
| 2939.7920 90 | 番木鳖碱盐 | 4 | 17 | 17 | | 千克 | Q | Salts of strychnine |
| 2939.7990 | ---其他 | 4 | 20 | 17 | | 千克 | | ---Other |
| 2939.7990 11 | 卡西酮、麦司卡林(以及它们的盐) | 4 | 20 | 17 | | 千克 | I | Cathinone, mescaline (and their salts) |
| 2939.7990 12 | 赛洛新、赛洛西宾(以及它们的盐) | 4 | 20 | 17 | | 千克 | I | Psilocine, psilocybin (and their salts) |
| 2939.7990 90 | 其他植物碱及其衍生物(包括植物碱的盐、酯及其他衍生物) | 4 | 20 | 17 | | 千克 | ABQ | Other vegetable alkaliods and their derivatives, salts thereof |
| 2939.8000 | -其他(相应子目,例如品目29.33和29.34项下的) | 4 | 20 | 17 | | 千克 | ABQ | -Other |
| | -其他: | | | | | | | -Other: |
| | --可卡因、芽子碱、左甲苯丙胺、去氧麻黄碱(INN)、去氧麻黄碱外消旋体,它们的盐、酯及其他衍生物: | | | | | | | --Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof: |
| | --其他: | | | | | | | --Other: |
| | 第十三分章　其他有机化合物 | | | | | | | XIII. OTHER ORGANIC COMPOUNDS |
| **29.40** | **化学纯糖,但蔗糖、乳糖、麦芽糖、葡萄糖及果糖除外;糖醚、糖缩醛、糖酯及其盐,但不包括税目29.37、29.38及29.39的产品:** | | | | | | | **Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose, sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39:** |
| 2940.0010 | ---木糖 | 6 | 30 | 17 | 13 | 千克 | ABQ | ---Xylose |
| 2940.0090 | ---其他 | 6 | 30 | 17 | 13 | 千克 | ABQ | ---Other |
| **29.41** | **抗菌素:** | | | | | | | **Antibiotics:** |
| | -青霉素和具有青霉烷酸结构的青霉素衍生物及其盐: | | | | | | | -Penicillins and their derivatives with a penicillanic acid structure; salts thereof: |
| | ---氨苄青霉素及其盐: | | | | | | | ---Ampicillin and its salts: |
| 2941.1011 | ----氨苄青霉素 | 6 | 20 | 17 | 13 | 千克 | Q | ----Ampicillin |
| 2941.1012 | ----氨苄青霉素三水酸 | 6 | 20 | 17 | 13 | 千克 | Q | ----Ampicillin trihydrate |
| 2941.1019 | ----其他 | 6 | 20 | 17 | 13 | 千克 | Q | ----Other |
| | ---其他: | | | | | | | ---Other: |
| 2941.1091 | ----羟氨苄青霉素 | 4 | 20 | 17 | 13 | 千克 | Q | ----Amoxycillin |
| 2941.1092 | ----羟氨苄青霉素三水酸 | 4 | 20 | 17 | 13 | 千克 | Q | ----Amoxycillin trihydrate |
| 2941.1093 | ----6氨基青霉烷酸(6APA) | 4 | 20 | 17 | 13 | 千克 | | ----6-Aminopenicillanic acid |
| 2941.1094 | ----青霉素V | 4 | 20 | 17 | 13 | 千克 | Q | ----Penicillin V |
| 2941.1095 | ----磺苄青霉素 | 4 | 20 | 17 | 13 | 千克 | Q | ----Sulfobenzylpenicillin |
| 2941.1096 | ----邻氯青霉素 | 4 | 20 | 17 | 13 | 千克 | Q | ----Cloxacillin |
| 2941.1099 | ----其他 | 4 | 20 | 17 | 13 | 千克 | 4Qxy | ----Other |
| 2941.2000 | -链霉素及其衍生物以及它们的盐 | 4 | 20 | 17 | 13 | 千克 | Q | -Streptomycins and their derivatives; salts thereof |
| 2941.2000 11 | 硫酸链霉素 | 4 | 20 | 17 | 13 | 千克 | QS | Streptomycin sulfate |
| 2941.2000 90 | 其他链霉素及其衍生物、盐 | 4 | 20 | 17 | 13 | 千克 | Q | Other streptomycin and its derivatives, salt |
| | -四环素及其衍生物以及它们的盐: | | | | | | | -Tetracyclines and their derivatives; salts thereof: |
| | ---四环素及其盐: | | | | | | | ---Tetracyclines and their salts: |
| 2941.3011 | ----四环素 | 4 | 20 | 17 | 13 | 千克 | Q | ----Tetracyclines |
| 2941.3012 | ----四环素盐 | 4 | 20 | 17 | 13 | 千克 | Q | ----Salts of tetracyclines |
| 2941.3020 | ---四环素衍生物及其盐 | 4 | 20 | 17 | 13 | 千克 | Q | ---Tetracyclines derivatives and their salts: |
| 2941.4000 | -氯霉素及其衍生物以及它们的盐 | 4 | 20 | 17 | 13 | 千克 | Q | -Chloramphenicol and its derivatives; salts thereof |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 2941.5000 | -红霉素及其衍生物以及它们的盐 | 4 | 20 | 17 | 13 | 千克 | Q | -Erythromycin and its derivatives; salts thereof |
| | -其他: | | | | | | | -Other: |
| 2941.9010 | ---庆大霉素及其衍生物以及它们的盐 | 4 | 20 | 17 | 13 | 千克 | Q | ---Gentamycin and its derivatives; salts thereof |
| 2941.9020 | ---卡那霉素及其衍生物以及它们的盐 | 4 | 20 | 17 | 13 | 千克 | Q | ---Kanamycin and its derivatives; salts thereof |
| 2941.9030 | ---利福平及其衍生物以及它们的盐 | 4 | 20 | 17 | 13 | 千克 | Q | ---Rifampicin (RFP); salts thereof |
| 2941.9040 | ---林可霉素及其衍生物以及它们的盐 | 4 | 20 | 17 | 13 | 千克 | Q | ---Lincomycin and its derivatives; salts thereof |
| | ---头孢菌素及其衍生物以及它们的盐: | | | | | | | ---Cephamycin and its derivatives; salts thereof: |
| 2941.9052 | ----头孢氨苄及其盐 | 6 | 20 | 17 | 13 | 千克 | Q | ----Cefalexin and its salts |
| 2941.9053 | ----头孢唑啉及其盐 | 6 | 20 | 17 | 13 | 千克 | Q | ----Cefazolin and its salts |
| 2941.9054 | ----头孢拉啶及其盐 | 6 | 20 | 17 | 13 | 千克 | Q | ----Cefradine and its salts |
| 2941.9055 | ----头孢三嗪(头孢曲松)及其盐 | 6 | 20 | 17 | 13 | 千克 | Q | ----Ceftriaxone and its salts |
| 2941.9056 | ----头孢哌酮及其盐 | 6 | 20 | 17 | 13 | 千克 | Q | ----Cefoperazone and its salts |
| 2941.9057 | ----头孢噻肟及其盐 | 6 | 20 | 17 | 13 | 千克 | Q | ----Cefotaxime and its salts |
| 2941.9058 | ----头孢克罗及其盐 | 6 | 20 | 17 | 13 | 千克 | Q | ----Cefaclor and its salts |
| 2941.9059 | ----其他 | 6 | 20 | 17 | 13 | 千克 | | ----Other |
| 2941.9059 10 | 放线菌酮 | 6 | 20 | 17 | 13 | 千克 | QS | Actidione |
| 2941.9059 90 | 其他头孢菌素及其衍生物(包括它们的盐) | 6 | 20 | 17 | 13 | 千克 | Q | Other cephamycin and its derivaatives;salts thereof |
| 2941.9060 | ---麦迪霉素及其衍生物以及它们的盐 | 6 | 20 | 17 | 13 | 千克 | Q | ---Midecamycin and its derivatives; salts thereof |
| 2941.9070 | ---乙酰螺旋霉素及其衍生物以及它们的盐 | 4 | 20 | 17 | 13 | 千克 | Q | ---Acetyl-spiramycin and its derivatives; salts thereof |
| 2941.9090 | ---其他 | 6 | 20 | 17 | 15 | 千克 | Q | ---Other |
| 2941.9090 11 | 中生菌素 | 6 | 20 | 17 | 15 | 千克 | QS | Zhongshengmycin |
| 2941.9090 12 | 春雷霉素 | 6 | 20 | 17 | 15 | 千克 | QS | Kasugamycin |
| 2941.9090 90 | 其他抗菌素 | 6 | 20 | 17 | 15 | 千克 | Q | Other antibiotics |
| **29.42** | **其他有机化合物:** | | | | | | | **Other organic compounds:** |
| 2942.0000 | 其他有机化合物 | 6.5 | 30 | 17 | 9 | 千克 | | Other organic compounds |

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# 第三十章
# 药　品

**注释：**

一、本章不包括：

（一）食品及饮料（例如，营养品、糖尿病食品、强化食品、保健食品、滋补饮料及矿泉水）第四类，但不包括供静脉摄入用的滋养品；

（二）用于帮助吸烟者戒烟的制剂，例如，片剂、咀嚼胶或透皮贴片（税目 21.06 或 38.24）；

（三）经特殊煅烧或精细研磨的牙科用熟石膏（税目 25.20）；

（四）适合医药用的精油水馏液及水溶液（税目 33.01）；

（五）税目 33.03 至 33.07 的制品，不论是否具有治疗及预防疾病的作用；

（六）加有药料的肥皂及税目 34.01 的其他产品；

（七）以熟石膏为基本成分的牙科用制品（税目 34.07）；或

（八）不作治疗及预防疾病用的血清蛋白（税目 35.02）。

二、税目 30.02 所称的“免疫制品”是指直接参与免疫过程调节的多肽及蛋白质（税目 29.37 的货品除外），例如，单克隆抗体（MAB）、抗体片段、抗体偶联物及抗体片段偶联物、白介素、干扰素（IFN）、趋化因子及特定的肿瘤坏死因子（TNF）、生长因子（GF）、促红细胞生成素及集落刺激因子（CSF）。

三、税目 30.03 及 30.04 以及本章注释四（四）所述的非混合产品及混合产品，按下列规定处理：

（一）非混合产品：

1. 溶于水的非混合产品；

2. 第二十八章及第二十九章的所有货品；以及

3. 税目 13.02 的单一植物浸膏，只经标定或溶于溶剂的。

（二）混合产品：

1. 胶体溶液及悬浮液（胶态硫磺除外）；

2. 从植物性混合物加工所得的植物浸膏；

3. 蒸发天然矿质水所得的盐及浓缩物。

四、税目 30.06 仅适用于下列物品（这些物品只能归入税目 30.06 而不得归入本目录其他税目）：

（一）无菌外科肠线、类似的无菌缝合材料（包括外科或牙科用无菌可吸收缝线）及外伤创口闭合用的无菌粘合胶布；

（二）无菌昆布及无菌昆布塞条；

（三）外科或牙科用无菌吸收性止血材料；外科或牙科用无菌抗粘连阻隔材料，不论是否可吸收；

（四）用于病人的 X 光检查造影剂及其他诊断试剂，这些药剂是由单一产品配定剂量或由两种以上成分混合而成的；

（五）血型试剂；

（六）牙科粘固剂及其他牙科填料；骨骼粘固剂；

# Chapter 30
# Pharmaceutical products

**Notes:**

1. This Chapter does not cover:

(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intraverwas administration (Section Ⅳ);

(b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);

(c) Plasters specially calcined or finely ground for use in dentistry (heading No. 25.20);

(d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.01);

(e) Preparations of headings No. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;

(f) Soap or other products of heading No. 34.01 containing added medicaments;

(g) Preparations with a basis of plaster for use in dentistry (heading No. 34.07); or

(h) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).

2. For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemodines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF)

3. For the purposes of headings No. 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:

(a) As unmixed products:

(1) Unmixed products dissolved in water;

(2) All goods of Chapter 28 or 29;

(3) Simple vegetable extracts of heading No. 13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed:

(1) Colloidal solutions and suspensions (other than colloidal sulphur);

(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials;

(3) Salts and concentrates obtained by evaporating natural mineral waters.

4. Heading No. 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:

(a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or denfal yams) and sterile tissue adhesives for surgical wound closure;

(b) Sterile laminaria and sterile laminaria tents;

(c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable

(d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Blood-grouping reagents;

(f) Dental cements and other dental fillings; bone reconstruction cements;

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(七)急救药箱、药包;

(八)以激素、税目 29.37 的其他产品或杀精子剂为基本成分的化学避孕药物;

(九)专用于人类或作兽药用的凝胶制品,作为外科手术或体检时躯体部位的润滑剂,或者作为躯体和医疗器械之间的耦合剂;

(十)废药物,即那些因超过有效保存期等原因而不适于作原用途的药品;

(十一)可确定用于造口术的用具,即裁切成型的结肠造口术,回肠造口术、尿道造口术用袋及其具有黏性的片或底盘。

子目注释:

一、子目 3002.13 及 3002.14 所述的非混合产品、纯物质及混合产品,按下列规定处理:

(一)非混合产品或纯物质,不论是否含有杂质;

(二)混合产品:

1.上述(一)款所述的产品溶于水或其他溶剂的;

2.为保存或运输需要,上述(一)款及(二)1.项所述的产品加入稳定剂的;

3.上述(一)款、(二)1.项及(二)2.项所述的产品添加其他添加剂的。

二、子目 3003.60 和 3004.60 包括的药品含有与其他药用活性成分配伍的口服用青蒿素(INN),或者含有下列任何一种活性成分,不论是否与其他药用活性成分配伍:阿莫地喹(INN)、蒿醚林酸及其盐(INN)、双氢青蒿素(INN)、蒿乙醚(INN)、蒿甲醚(INN)、青蒿琥酯(INN)、氯喹(INN)、二氢青蒿素(INN)、苯芴醇(INN)、甲氟喹(INN)、哌喹(INN)、乙胺嘧啶(INN)或磺胺多辛(INN)。

(g) First-aid boxes and kits;

(h) Chemical contraceptive preparations based on hormones, on other products of heading No. 29.37 or on spermicides;

(i) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;

(j) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life;

(k) Appliances identifiable for ostomy use, that is, cdostomy, ileostomy and utosto my pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes:

a. Un-mixed products, pure substances heading and mixed products of No. 3002.13 and heading No. 3002.14 , according to the following regulations:

(a) un-mixed products and Pure substances, Whether or not containing impurities;

(b) Mixed products;

i. The products mentioned in the preceding

(a) paragraph are dissolved in water or other solvents;

(ii) The products referred to in paragraph (a) and (b) above are added to the stabilizer for preservation or transport;

iii. The products mentioned in i of (a) or ii of (b) add other additives.

a. Subheading No. 3003.60 and Subheading No. 3004.60 include medicines containing oral and other medicinal active ingredients combined with artemisinins (INN), or contain any of the following active ingredients, whether or not with other medicinal active ingredient compatibility: amodiaquine (INN), Artelinic acid and its salts (INN), dihydroartemisinine (INN), artemotil (INN), artemether (INN), artesunate (INN), chloroquine (INN), dihydroartemisinin (INN), lumefantrine (INN), mefloquine (INN), piperaquine (INN), pyrimethamine(INN) or sulfadoxine (INN)

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **30.01** | **已干燥的器官疗法用腺体及其他器官,不论是否制成粉末;器官疗法用腺体、其他器官及其分泌物的提取物;肝素及其盐;其他供治疗或预防疾病用的其他税目未列名的人体或动物制品:** | | | | | | | **Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:** |
| 3001.2000 | -腺体、其他器官及其分泌物的提取物 | 3 | 30 | 17 | | 千克 | | -Extracts of glands or other organs or of their secretions |
| 3001.2000 10 | 其他濒危野生动物腺体、器官(包括分泌物) | 3 | 30 | 17 | | 千克 | AQFEB | Extracts of glands or other organs or of their secretions of endangered wild animals |
| 3001.2000 20 | 人类的腺体、器官及其分泌物提取物 | 3 | 30 | 17 | 15 | 千克 | AQB | Human extracts of glands of organs or of their secretions |
| 3001.2000 90 | 其他腺体、器官及其分泌物提取物 | 3 | 30 | 17 | 15 | 千克 | AQB | Other extracts of glands of other organs or of their secretions |
| | -其他: | | | | | | | -Other: |
| 3001.9010 | ---肝素及其盐 | 3 | 30 | 17 | 15 | 千克 | Q | ---Heparin and its salts |
| 3001.9090 | ---其他 | 3 | 30 | 17 | | 千克 | | ---Other |
| 3001.9090 10 | 蛇毒制品(供治疗或预防疾病用) | 3 | 30 | 17 | 15 | 千克 | AQFEB | Venom substances prepared (for therapeutic or prophylactic uses) |
| 3001.9090 91 | 其他濒危动物制品(供治疗或预防疾病用) | 3 | 30 | 17 | | 千克 | ABFEQ | Other substances of endangered animals for therapeutic or prophylactic uses |

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|---|---|---|---|---|---|---|---|---|
| 3001.9090 99 | 其他未列名的人体或动物制品(供治疗或预防疾病用) | 3 | 30 | 17 | 13,15 | 千克 | ABQ | Other human or animal substances prepared (for therapeutic or prophylactic uses) not elsewhere specified or included |
| **30.02** | **人血;治病、防病或诊断用的动物血制品;抗血清、其他血份及免疫制品,不论是否修饰或通过生物工艺加工制得;疫苗、毒素、培养微生物(不包括酵母)及类似产品:** | | | | | | | **Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (other than yeasts) and similar products:** |
| 3002.1100[暂] | --疟疾诊断试剂盒 | 0 | 20 | 17 | | 千克 | ABL | --Malaria diagnostic tesk kits |
| 3002.1200[暂] | --抗血清及其他血份 | 0 | 20 | 17 | | 千克 | | --Antisera and other blood fractions |
| 3002.1200 11 | 唾液酸促红素、促红素衍生肽、氨甲酰促红素、达促红素、促红素(EPO)类等促红素 | 0 | 20 | 17 | | 千克 | ABL | Erythropoietin(EPO) |
| 3002.1200 12 | 胰岛素样生长因子 1(IGF-1)及其类似物 | 0 | 20 | 17 | | 千克 | ABL | Type-1 insulin like growth factor |
| 3002.1200 13 | 机械生长因子类 | 0 | 20 | 17 | | 千克 | ABL | Mechano Growth Factor |
| 3002.1200 14 | 成纤维细胞生长因子类(FGFs) | 0 | 20 | 17 | | 千克 | ABL | Fibroblast growth factor |
| 3002.1200 15 | 肝细胞生长因子(HGF) | 0 | 20 | 17 | | 千克 | ABL | Hepatocyte growth factor |
| 3002.1200 16 | 血小板衍生生长因子(PDGF) | 0 | 20 | 17 | | 千克 | ABL | Platelet derived growth factor |
| 3002.1200 17 | 血管内皮生长因子(VEGF) | 0 | 20 | 17 | | 千克 | ABL | Vascular endothelial growth factor |
| 3002.1200 18 | 转化生长因子-β(TGF-β)抑制剂类 | 0 | 20 | 17 | | 千克 | ABL | Transforming growth factor -β (TGF-β) inhibitors |
| 3002.1200 19 | 培尼沙肽、罗特西普 | 0 | 20 | 17 | | 千克 | ABL | Peinisha peptide, Roth Heap |
| 3002.1200 21 | 缺氧诱导因子(HIF)激活剂类、缺氧诱导因子(HIF)稳定剂类 | 0 | 20 | 17 | | 千克 | ABL | Hypoxia inducible factor (HIF) activator, hypoxia inducible factor (HIF) stabilizer |
| 3002.1200 22 | EPO-Fc(IgG4)融合蛋白、EPO-Fc 融合蛋白 | 0 | 20 | 17 | | 千克 | ABL | EPO-Fc (IgG4) fusion protein, EPO-Fc fusion protein |
| 3002.1200 90 | 其他抗血清及其他血份 | 0 | 20 | 17 | | 千克 | ABL | Antisera, other blood fractions and immunological products |
| 3002.1300[暂] | --非混合的免疫制品,未配定剂量或制成零售包装 | 0 | 20 | 17 | | 千克 | ABL | --Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale |
| 3002.1400[暂] | --混合的免疫制品,未配定剂量或制成零售包装 | 0 | 20 | 17 | | 千克 | ABL | --Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale |
| 3002.1500[暂] | --免疫制品,已配定剂量或制成零售包装 | 0 | 20 | 17 | | 千克 | ABL | --Immunological products, put up in measured doses or in forms or packings for retail sale |
| 3002.1900[暂] | --其他 | 0 | 20 | 17 | | 千克 | ABL | --Other |
| 3002.2000[暂] | -人用疫苗 | 0 | 20 | 17 | 17 | 千克 | QAB | -Vaccines for human medicine |
| 3002.3000 | -兽用疫苗 | 3 | 20 | 17 | 17 | 千克 | R | -Vaccines for veterinary medicine |
| | -其他: | | | | | | | -Other: |
| 3002.9010 | ---石房蛤毒素 | 3 | 20 | 17 | 15 | 千克 | 23Q | ---Saxitoxin |
| 3002.9020 | ---蓖麻毒素 | 3 | 20 | 17 | 15 | 千克 | 23Q | ---Ricitoxin |
| 3002.9030 | ---细菌及病毒 | 3 | 20 | 17 | 15 | 千克 | | ---Bacteria and virus |
| 3002.9030 10 | 两用物项管制细菌及病毒 | 3 | 20 | 17 | 17 | 千克 | 3AB | Bacteria and virus under sensitive items control |
| 3002.9030 20 | 苏云金杆菌 | 3 | 20 | 17 | 17 | 千克 | ABS | Bacillus thurinsiensis |
| 3002.9030 30 | 枯草芽孢杆菌 | 3 | 20 | 17 | 17 | 千克 | ABS | Bacillus subtilis |
| 3002.9030 90 | 其他细菌及病毒 | 3 | 20 | 17 | 17 | 千克 | AB | Other bacteria and virus |
| 3002.9040[暂] | ---遗传物质和基因修饰生物体 | 0 | 20 | 17 | 15 | 千克 | | ---Genetics material and gene-modified or ganism |
| 3002.9040[暂] 10 | 两用物项管制遗传物质和基因修饰生物体 | 0 | 20 | 17 | 17 | 千克 | 3AB | Genetics material and gene-modified or ganism under sensitive items control |
| 3002.9040[暂] 90 | 其他遗传物质和基因修饰生物体 | 0 | 20 | 17 | 17 | 千克 | AB | Other genetics material and gene-modified or ganism |
| 3002.9090[暂] | ---其他 | 0 | 20 | 17 | | 千克 | | ---Other |
| 3002.9090[暂] 11 | 濒危动物血制品 | 0 | 20 | 17 | | 千克 | ABQFE | Blood preparations of endangered animals |

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|---|---|---|---|---|---|---|---|---|
| 3002.9090暂 19 | 其他人血制品、动物血制品 | 0 | 20 | 17 | 17 | 千克 | ABQ | Other human or animal blood preparations |
| 3002.9090暂 21 | 噬菌核霉 | 0 | 20 | 17 | 17 | 千克 | ABS | Sclerotinia Rot mildew bite |
| 3002.9090暂 22 | 淡紫拟青霉 | 0 | 20 | 17 | 17 | 千克 | ABS | Paecilomyces lilacinus |
| 3002.9090暂 23 | 哈茨木霉菌 | 0 | 20 | 17 | 17 | 千克 | ABS | Trichoderma harzianum |
| 3002.9090暂 24 | 寡雄腐霉 | 0 | 20 | 17 | 17 | 千克 | ABS | Pythium oligandrum |
| 3002.9090暂 91 | 两用物项管制毒素 | 0 | 20 | 17 | 17 | 千克 | 3AB | Toxin under sensitive items control |
| 3002.9090暂 99 | 人血、其他毒素等[包括培养微生物(不包括酵母)及类似产品] | 0 | 20 | 17 | 17 | 千克 | AB | Other human blood, other toxins, [including cultures of micro-organisms (excluding yeasts) and similar products] |
| **30.03** | **两种或两种以上成分混合而成的治病或防病用药品(不包括税目30.02、30.05或30.06的货品),未配定剂量或制成零售包装:** | | | | | | | **Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:** |
| | -含有青霉素及具有青霉烷酸结构的青霉素衍生物或链霉素及其衍生物: | | | | | | | -Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives: |
| | ---青霉素: | | | | | | | ---Containing penicillins: |
| 3003.1011 | ----氨苄青霉素 | 6 | 30 | 17 | 15 | 千克 | Q | ----Ampicillin |
| 3003.1012 | ----羟氨苄青霉素 | 6 | 30 | 17 | 15 | 千克 | Q | ----Amoxycillin |
| 3003.1013 | ----青霉素V | 6 | 30 | 17 | 15 | 千克 | Q | ----Penicillin V |
| 3003.1019 | ----其他 | 6 | 30 | 17 | 15 | 千克 | Q | ----Other |
| 3003.1090 | ---其他 | 6 | 30 | 17 | 15 | 千克 | Q | ---Other |
| | -含有其他抗菌素: | | | | | | | -Containing other antibiotics: |
| | ---头孢菌素: | | | | | | | ---Containing cephamycins: |
| 3003.2011 | ----头孢噻肟 | 6 | 30 | 17 | 15 | 千克 | Q | ----Cefotaxime |
| 3003.2012 | ----头孢他啶 | 6 | 30 | 17 | 15 | 千克 | Q | ----Ceftazidime |
| 3003.2013 | ----头孢西丁 | 6 | 30 | 17 | 15 | 千克 | Q | ----Cefoxitin |
| 3003.2014 | ----头孢替唑 | 6 | 30 | 17 | 15 | 千克 | Q | ----Ceftezole |
| 3003.2015 | ----头孢克罗 | 6 | 30 | 17 | 15 | 千克 | Q | ----Cefaclor |
| 3003.2016 | ----头孢呋辛 | 6 | 30 | 17 | 15 | 千克 | Q | --Cefuroxime |
| 3003.2017 | ----头孢呋辛 | 6 | 30 | 17 | 15 | 千克 | Q | ----Cefuroxime |
| 3003.2017 | ----头孢三嗪(头孢曲松) | 6 | 30 | 17 | 15 | 千克 | Q | ----Ceftriaxone |
| 3003.2018 | ----头孢哌酮 | 6 | 30 | 17 | 15 | 千克 | Q | ----Cefoperazone |
| 3003.2019 | ----其他 | 6 | 30 | 17 | 15 | 千克 | Q | ----Other |
| 3003.2090 | ---其他 | 6 | 30 | 17 | 15 | 千克 | Q | ---Other |
| | -含有激素或税目29.37的其他产品,但不含抗菌素: | | | | | | | -Containing hormones or other products of heading 29.37 but not containing antibiotics: |
| 3003.3100 | --含有胰岛素 | 5 | 30 | 17 | 15 | 千克 | Q | --Containing insulin |
| 3003.3900 | --其他 | 6 | 30 | 17 | 15 | 千克 | Q | --Other |
| | -其他,含有生物碱及其衍生物: | | | | | | | -Other, containing alkaloids or derivatives thereof: |
| 3003.4100 | --含有麻黄碱及其盐的混合药品(未配定剂量或非零售包装,混合指含两种或两种以上成分) | 5 | 35 | 17 | | 千克 | Q | --Containing ephedrine or its salts |
| 3003.4200 | --含有伪麻黄碱(INN)及其盐的混合药品(未配定剂量或非零售包装,混合指含两种或两种以上成分) | 5 | 30 | 17 | | 千克 | Q | --Containing pseudoephedrine (*INN*) or its salts |
| 3003.4300 | 含有去甲麻黄碱及其盐的混合药品(未配定剂量或非零售包装,混合指含两种或两种以上成分) | 5 | 35 | 17 | | 千克 | Q | --Containing norephedrine or its salts |
| 3003.4900 | --其他 | | | | | | | --Other |

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| 3003.4900 10 | 含奎宁或其盐的混合药品(未配定剂量或非零售包装,混合指含两种或两种以上成分) | 5 | 35 | 17 | | 千克 | Q | Medicaments containing quinine or its salts(consisting of two or more constituents which have been mixed together, not put up in measured doses or in forms or packings for retail sale) |
| 3003.4900 90 | 含其他生物碱及衍生物的混合药品(未配定剂量或非零售包装,混合指含两种或两种以上成分) | 5 | 30 | 17 | | 千克 | Q | Other medicaments containing alkaloids or derivatives thereof(consisting of two or more constituents which have been mixed together, but not containing hormones or other prouducts of heading 29.37 or antibiotics, not put up in measured doses or in forms or packings for retail sale) |
| | --其他,含有本章子目注释二所列抗疟疾活性成分的: | | | | | | | --Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter: |
| 3003.6010 | ---含有青蒿素及其衍生物(3003.9020) | 5 | 30 | 17 | | 千克 | Q | ---Containing artemisinins and their derivatives |
| 3003.6090 | ---其他 | | | | | | | ---Other |
| 3003.6090 10 | 含有磺胺类的混合药品(未配定剂量或非零售包装,混合指含两种或两种以上成分) | 6 | 40 | 17 | | 千克 | Q | Medicaments containing sulfa drugs(consisting of two or more constituents which have been mixed together, not put up in measured doses or in forms or packings for retail sale) |
| 3003.6090 20 | 含濒危动植物的混合药品(未配定剂量或非零售包装,混合指含两种或两种以上成分) | 5 | 30 | 17 | | 千克 | EFQ | Medicaments containing endangered animals and plants(consisting of two or more constituents which have been mixed together, not put up in measured doses or in forms or packings for retail sale) |
| 3003.6090 90 | 其他含有本章子目注释二所列抗疟疾活性成分的混合药品(未配定剂量或非零售包装,混合指含两种或两种以上成分) | 5 | 30 | 17 | | 千克 | Q | Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter(consisting of two or more constituents which have been mixed together, but not containing hormones or other prouducts of heading 29.37 or antibiotics, not put up in measured doses or in forms or packings for retail sale) |
| 3003.9000 | -其他 | | | | | | | -Other |
| 3003.9000 10 | 含紫杉醇的混合药品(未配定剂量或非零售包装,混合指含两种或两种以上成分) | 5 | 30 | 17 | | 千克 | EFQ | Other medicaments containing sulfa drugs(consisting of two or more constituents which have been mixed together, not put up in measured doses or in forms or packings for retail sale) |
| 3003.9000 20 | 其他含未列名濒危动植物混合药品(未配定剂量或非零售包装,混合指含两种或两种以上成分) | 5 | 30 | 17 | | 千克 | EFQ | Other medicaments containing endangered animals and plants(consisting of two or more constituents which have been mixed together, not put up in measured doses or in forms or packings for retail sale) |
| 3003.9000 30 | 其他含磺胺类的混合药品(未配定剂量或非零售包装,混合指含两种或两种以上成分) | 6 | 40 | 17 | | 千克 | Q | Other medicaments containing sulfa drugs(consisting of two or more constituents which have been mixed together, not put up in measured doses or in forms or packings for retail sale) |
| 3003.9000 90 | 其他含未列名成分混合药品(未配定剂量或非零售包装,混合指含两种或两种以上成分) | 5 | 30 | 17 | | 千克 | Q | Other medicaments, containing other two or more constituents, not elsewhere specified or included, not put up in measured doses or in forms of packings for retail sale |
| | -其他: | | | | | | | -Other: |

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|---|---|---|---|---|---|---|---|---|
| **30.04** | **由混合或非混合产品构成的治病或防病用药品(不包括税目30.02、30.05或30.06的货品),已配定剂量或(包括制成皮肤摄入形式的)或制成零售包装:** | | | | | | | **Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale:** |
| | -含有青霉素及具有青霉烷酸结构的青霉素衍生物或链霉素及其衍生物: | | | | | | | -Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives: |
| | ---青霉素: | | | | | | | ---Containing penicillins: |
| 3004.1011 | ----氨苄青霉素制剂 | 6 | 30 | 17 | 15 | 千克 | | ----Ampicillin |
| 3004.1011 10 | 兽用普鲁卡因青霉素、奈夫西林钠制剂(包括制成零售包装) | 6 | 30 | 17 | 15 | 千克 | R | Procaine benzylpenicillin, nafcillin sodium for veterinary purposes (including in forms or packing for retail sale) |
| 3004.1011 90 | 氨苄青霉素制剂(包括制成零售包装) | 6 | 30 | 17 | 15 | 千克 | Q | Ampicillin(including in forms or packings for retail sale) |
| 3004.1012 | ----羟氨苄青霉素制剂 | 6 | 30 | 17 | 15 | 千克 | Q | ----Amoxycillin |
| 3004.1013 | ----青霉素V制剂 | 6 | 30 | 17 | 15 | 千克 | Q | ----Penicillin V |
| 3004.1019 | ----其他 | 6 | 30 | 17 | 15 | 千克 | Q | ----Other |
| 3004.1090 | ---其他 | 6 | 30 | 17 | 15 | 千克 | Q | ---Other |
| | -含有其他抗菌素: | | | | | | | -Containing other antibiotics: |
| | ---头孢菌素: | | | | | | | ---Containing cephamycins: |
| 3004.2011 | ----头孢噻肟制剂 | 6 | 30 | 17 | 15 | 千克 | Q | ----Cefotaxime |
| 3004.2012 | ----头孢他啶制剂 | 6 | 30 | 17 | 15 | 千克 | Q | ----Ceftazidime |
| 3004.2013 | ----头孢西丁制剂 | 6 | 30 | 17 | 15 | 千克 | Q | ----Cefoxitin |
| 3004.2014 | ----头孢替唑制剂 | 6 | 30 | 17 | 15 | 千克 | Q | ----Ceftezole |
| 3004.2015 | ----头孢克罗制剂 | 6 | 30 | 17 | 15 | 千克 | Q | ----Cefaclor |
| 3004.2016 | ---头孢呋辛 | 6 | 30 | 17 | 15 | 千克 | Q | ---Cefuroxime |
| 3004.2017 | ----头孢呋辛制剂 | 6 | 30 | 17 | 15 | 千克 | Q | ----Cefuroxime |
| 3004.2017 | ----头孢三嗪(头孢曲松)制剂 | 6 | 30 | 17 | 15 | 千克 | Q | ----Ceftriaxone |
| 3004.2018 | ----头孢哌酮制剂 | 6 | 30 | 17 | 15 | 千克 | Q | ----Cefoperazone |
| 3004.2019 | ----其他 | 6 | 30 | 17 | 15 | 千克 | | ----Other |
| 3004.2019 11 | 兽用已配剂量的头孢氨苄,头孢噻呋钠制剂(包括零售包装的制成品) | 6 | 30 | 17 | 15 | 千克 | R | Cefalexin, ceftiofur sodium, for veterinary purposes, put up in measured doses (including in forms or packings for retail sale) |
| 3004.2019 12 | 兽用已配剂量的头孢噻呋晶体,硫酸头孢喹肟制剂(包括零售包装的制成品) | 6 | 30 | 17 | 15 | 千克 | R | Cefliofur crystalline, cefquinome sulfate, for veterinary purposes, put up in measured doses (including in forms of packing for retail sale) |
| 3004.2019 90 | 其他已配剂量头孢菌素制剂(包括零售包装的制成品) | 6 | 30 | 17 | 15 | 千克 | Q | Other cephalosporin preparations, put up in measured doses (including in forms of packing for retail sale) |
| 3004.2090 | ---其他 | 6 | 30 | 17 | 15 | 千克 | | ---Other |
| 3004.2090 11 | 兽用已配剂量的土霉素,延胡索酸泰妙菌素,泰拉霉素制剂(包括制成零售包装) | 6 | 30 | 17 | 15 | 千克 | R | Teramycin, tiamulin fumarate, tulathromycin for veterinarypurposes, put up in measured doses (including in forms or packing for retail sale) |
| 3004.2090 12 | 兽用已配剂量的氟苯尼考,多拉菌素,硫酸庆大霉素制剂(包括制成零售包装) | 6 | 30 | 17 | 15 | 千克 | R | Florfenicol, doramectin, gentamycin sulfate for veterinary purposes, put up in measured dose (including in forms or packing for retail sale) |
| 3004.2090 13 | 兽用已配剂量的硫酸双羟链霉素制剂(包括制成零售包装) | 6 | 30 | 17 | 15 | 千克 | R | Streptomycin sulfate for veterinary purposes, put up in measured dose (including in forms or packing for retail sale) |
| 3004.2090 90 | 已配剂量含有其他抗菌素的药品(包括制成零售包装) | 6 | 30 | 17 | 15 | 千克 | Q | Containing other antibiotics of drugs, put up in measured dose (including in forms or packing for retail sale) |
| | -其他,含有激素税目29.37的其他产品: | | | | | | | -Other, containing hormones or other products of heading 29.37: |
| | --含有胰岛素: | | | | | | | --Containing insulin: |
| 3004.3110 | ---含有重组人胰岛素的 | 5 | 30 | 17 | 15 | 千克 | | ---Containing recombinant human insulin |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 3004.3110 10 | 已配剂量含重组人胰岛素的单方制剂(包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Simple preparation with recombinant human insulin, put up in measured doses (including in forms or packing for retail sale) |
| 3004.3110 90 | 已配剂量含重组人胰岛素的其他药品(不含抗菌素,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | Q | Containing recombinant human insulin of other drugs, put up in measured doses (excluding antibiotics, including in forms or packing for retail sale) |
| 3004.3190 | ---其他 | 5 | 30 | 17 | 15 | 千克 | | ---Other |
| 3004.3190 10 | 其他已配剂量含胰岛素的单方制剂(包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Other single preparations, containing insulin, put up in measured dose (including in forms or packing for retail sale) |
| 3004.3190 90 | 其他已配剂量含胰岛素的其他药品(不含抗菌素,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | Q | Other medicaments, containing insulin, put up in measured doses (excluding antibiotics, including in forms or packing for retail sale) |
| 3004.3200 | --含有皮质甾类激素及其衍生物或结构类似物 | 5 | 30 | 17 | 15 | 千克 | | --Containing corticosteroid hormones, their derivatives and structural analogues |
| 3004.3200 11 | 已配剂量含1-雄烯二醇或1-雄烯二酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing androstenediol or androstenedione, put up in measured doses (including in forms or packing for retail sale) |
| 3004.3200 12 | 已配剂量含甲酰勃龙的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing formebolone, put up in measured dose (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 13 | 已配剂量含雄甾-4-烯-3β,17α-二醇[4-雄烯二醇(3β,17α)]的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing androst-4-ene-3β, 17α-diol[4-androstenediol (3β,17α)], put up in measured dose (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 14 | 已配剂量含雄甾-5-烯-3β,17α-二醇[5-雄烯二醇(3β,17α)]的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single peparations, containing androst-5-ene-3β, 17α-diol[5-androstenediol (3β,17α)], put up in measured dose (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 15 | 已配剂量含4-雄烯二醇或乙雌烯醇的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing 4-androstenediol or ethylestrenol, put up in measured dose (including their derivatives and structural analogues, in froms or packing for retail sale) |
| 3004.3200 16 | 已配剂量含5-雄烯二酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing androstenedione isomer, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 17 | 已配剂量含5α-雄烷-3α,17β-二醇[雄烷二醇(3α,17β)]或5β-雄烷-3α,17β-二醇[5β-雄烷二醇(3α,17β)]的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing 5α-androstane-3α, 17β-estrad[dihydroandrosterone (3β,17α)] or 5β-androstane-3α, 17β-glycol [5β-dihydroandrosterone (3α,17β)], put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 18 | 已配剂量含5α-雄烷-3β,17α-二醇[雄烷二醇(3β,17α)]的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing 5α-androstane-3α, 17β-estrad[dihydroandrosterone(3β,17α)], put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 19 | 已配剂量含勃拉睾酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing bolasterone, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 21 | 已配剂量含勃地酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing boldenone, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |

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|---|---|---|---|---|---|---|---|---|
| 3004.3200 22 | 已配剂量含勃二酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing androstadien-3, 17-dione, put up in measured doses(including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 23 | 已配剂量含卡芦睾酮或达那唑的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing calusterone or danazol, put up in measured doses(including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 24 | 已配剂量含氯司替勃的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing clostebol, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 25 | 已配剂量含脱氢氯甲睾酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing dehydrochloro-methyltestosterone, put up in measured doses(including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 28 | 已配剂量含普拉睾酮或屈他雄酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing prasterone or dormostanolone, put up in measured doses(including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 29 | 已配剂量含去氧甲睾酮或双氢睾酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing deoxymethyltestosterone or dihydrotestosterone, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 31 | 已配剂量含表双氢睾酮或氟甲睾酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing epi-dihydrotestosterone or fluoxymesterone, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 32 | 已配剂量含夫拉扎勃的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing furazabol, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 33 | 已配剂量含孕三烯酮或 4-羟基睾酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing gestrinone or 4-hydroxyltestosterone, put up in measured doses(including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 34 | 含 3α-羟基-5α-雄烷-17-酮的单方制剂(包括其衍生物及结构类似物,已配剂量或制成零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing 3α-hydroxide-5α-androstane-17-ketone, put up in measured doses(including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 35 | 已配剂量含美睾酮或美雄酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing mesterolone or methandienone, put up in measured doses(including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 36 | 已配剂量含甲基屈他雄酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing 2α, 17α-dimethyl-5α-androstane-3-ketone-17β-alcohol, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 37 | 已配剂量含甲二烯诺龙的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing 17α-methyl-17β- hydroxy-estr-4,9(10)-di-3-ketone, put up in measured doses(including their derivatives and structural analogues, in forms or packing for retail sale) |

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|---|---|---|---|---|---|---|---|---|
| 3004.3200 38 | 已配剂量含甲基-1-睾酮或甲睾酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing Methyl-1-testosterone or methylnortestosterone, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 39 | 已配剂量含美曲勃龙的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing 17α-methyl-17β- hydroxy-estr-4,9,11triene-3-ketone, put up in measured doses (including their derivatives and structural analogues,in forms or packing for retail sale) |
| 3004.3200 41 | 已配剂量含美雄诺龙或美替诺龙的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing mestanolone or methenolone, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 42 | 已配剂量含美雄醇或甲睾酮或米勃酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing methandriol or methyltestosterone or mibolerone, put up in measured doses (including their derivatives and structural analogues ,in forms or packing for retail sale) |
| 3004.3200 43 | 已配剂量含诺龙或诺勃酮或诺司替勃的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing nandrolone or norboletone or norclostebol, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 44 | 已配剂量含 19-去甲雄烯二酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing 19-norandrostenedion or 19-norandrostenedione, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 45 | 已配剂量含去甲雄酮或诺乙雄龙的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing norandrosterone or norethandrolone, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retailsale) |
| 3004.3200 46 | 已配剂量含 19-去甲胆烷醇酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing 19-noretiocholanolone, put up in measured doses(including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 47 | 已配剂量含羟勃龙或氧雄龙的单方制剂(包括其衍生物及结构类似物,已配剂量或制成零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing oxabolone or oxandrolone, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 48 | 已配剂量含羟甲睾酮或羟甲烯龙的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing Oxymesterone or oxymetholone, put up in measured doses(including their derivatives and structural analogues, in forms or packing for retailsale) |
| 3004.3200 49 | 已配剂量含前列他唑的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing 17β-hydroxy-5α-androstane[3,2-c] pyrazole, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 51 | 含奎勃龙或替勃龙或群勃龙的单方制剂(包括其衍生物及结构类似物,已配剂量或制成零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing quinbolone or tibolone or trenbolone, put up in measured doses (including their derivatives andstructural analogues, in forms or packing for retail sale) |
| 3004.3200 52 | 已配剂量含司坦唑醇或司腾勃龙的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing stanozolol or stenbolone, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 53 | 已配剂量含 1-睾酮或睾酮的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing 1-testosterone or testosterone, put up in measured doses (including their derivatives and structural analogues, in forms or packing for retail sale) |

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|---|---|---|---|---|---|---|---|---|
| 3004.3200 54 | 已配剂量含四氢孕三烯酮或泽仑诺的单方制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containing tetrahydrogestrinone or zeranol, put up in measured doses(including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3200 60 | 兽用已配剂量倍他米松戊酸酯制剂(包括其衍生物及结构类似物,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | R | Betamethasone valerate for veterinary, put up in measured doses(including their derivatives and Structural analogues, in forms or packing for retail sale) |
| 3004.3200 71 | 已配剂量含雄甾-5-烯-3β,17β-二醇[5-雄烯二醇(3β,17β)]的单方制剂(包括其衍生物及结构类似物,不含抗菌素,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparartions, 5-Androstenediol(3β,17β)[5-androstene-glycol(3β,17β)], put up in measured doses(including their derivatives and strutural analogues, in forms or packing for retailsale) |
| 3004.3200 72 | 已配剂量含雄甾-4-烯-3,17-二酮(4-雄烯二酮)的单方制剂(包括其衍生物及结构类似物,不含抗菌素,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparartions, androstenedione(4-androstene-glycol), put up in measured doses(including their derivatives and strutural analogues, in forms or packing for retailsale) |
| 3004.3200 73 | 已配剂量含勃雄二醇的单方制剂(包括其衍生物及结构类似物,不含抗菌素,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparartions, bolandiol(put up in measured doses and in forms or packing for retail sale) |
| 3004.3200 74 | 已配剂量含 7α-羟基-普拉睾酮的单方制剂(包括其衍生物及结构类似物,不含抗菌素,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | ]Single preparartions, 7α-hydroxy-DHEA, put up in measured doses(including their derivatives and strutural analogues, in forms or packing for retailsale) |
| 3004.3200 75 | 已配剂量含 7β-羟基-普拉睾酮的单方制剂(包括其衍生物及结构类似物,不含抗菌素,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparartions, 7β-hydroxy-DHEA, put up in measured doses(including their derivatives and strutural analogues, in forms or packing for retailsale) |
| 3004.3200 76 | 已配剂量含 7-羰基-普拉睾酮的单方制剂(包括其衍生物及结构类似物,不含抗菌素,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparartions, 7- carbonyl Prasterone(put up in measured doses and in forms or packing for retail sale) |
| 3004.3200 77 | 已配剂量含胆烷醇酮的单方制剂(包括其衍生物及结构类似物,不含抗菌素,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparartions, Androstane, put up in measured doses(including their derivatives and strutural analogues, in forms or packing for retailsale) |
| 3004.3200 90 | 已配剂量含其他皮质甾类激素的药品(包括其衍生物及结构类似物,不含抗菌素,包括零售包装) | 5 | 30 | 17 | 15 | 千克 | Q | Drugs containing corticosteroed hormone, put up in measured doses (excluding antibiotics, including their derivatives and structural analogues, in forms or packing for retail sale) |
| 3004.3900 | --其他 | 5 | 30 | 17 | 15 | 千克 | | --Other |
| 3004.3900 11 | 已配剂量含克仑特罗的单方制剂(包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, containting clenbuterol, put up in measured doses(including packing for retail sale) |
| 3004.3900 22 | 已配剂量含生长激素(GH)的单方制剂(包括零售包装) | 5 | 30 | 17 | 15 | 千克 | L | Single preparartions, Growth hormone put up in measured doses(including packing for retail sale) |
| 3004.3900 25 | 已配剂量含绒促性素及促黄体生成素的单方制剂[包括含生长激素释放肽类(GHRPs)、普拉莫瑞林(生长激素释放肽-2)、CJC-1295(CAS 号 863288-34-0)、生长激素释放肽-6、生长激素释放激素及其类似物、生长激素促分泌剂,包括零售包装] | 5 | 30 | 17 | 15 | 千克 | L | Single preparartions, HCG and luteinizing hormone put up in measured doses[including Growth hormone releasing peptide (GHRPs), Plummer Relin (growth hormone releasing peptide -2), CJC-1295 (CAS No. 863288-34-0), growth hormone releasing peptide -6, growth hormone releasing hormone and its analogues, growth Ji Sucu secretion agent, packing for retail sale] |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 3004.3900 26 | 已配剂量含促皮质素类等肽类激素的单方制剂[包括零售包装，以及已配剂量或零售包装的艾瑞莫瑞林、阿那瑞林、布舍瑞林、可的瑞林、海沙瑞林、伊莫瑞林、舍莫瑞林、替莫瑞林、戈那瑞林、曲普瑞林、葛瑞林(脑肠肽)及其模拟物类的单方制剂] | 5 | 30 | 17 | 15 | 千克 | L | Single preparations, peptide hormones[ including retail packaging, and have dosage or retail packaging Ai Rui Mo Ruilin, A Bernard Relin, Bushrui Lin, Sha Ruilin, sea corticorelin, Iraq Mo Ruilin, Mo Ruilin, Mo Ruilin, Gore Bernard Relin, on behalf of triptorelin, Ge Ruilin (brain gut peptide) and its preparations) analogue.] |
| 3004.3900 27 | 已配剂量含亮丙瑞林的单方制剂 | 5 | 30 | 17 | 15 | 千克 | L | Monomer preparation dose containing leuprolide |
| 3004.3900 28 | 已配剂量含雄酮的单方制剂 | 5 | 30 | 17 | 15 | 千克 | L | Monomer preparation containing dose of DHEA therapy |
| 3004.3900 30 | 兽用血促性素、绒促性素制剂(包括零售包装) | 5 | 30 | 17 | 15 | 千克 | R | Sera gonadotrophin, chorionic gonadotrophin for veterinary purposes (including in forms or packing for retail sale) |
| 3004.3900 90 | 其他，含有生物碱及其衍生物： | 5 | 30 | 17 | 15 | 千克 | Q | Other, containing alkaloids or derivatives thereof: |
| | -其他，含有生物碱及其衍生物： | | | | | | Q | -Other, containing alkaloids or derivatives thereof: |
| 3004.4100 | --含有麻黄碱及其盐 | 5 | 30 | 17 | | 千克 | | --Containing ephedrine or its salts |
| 3004.4100 10 | 盐酸麻黄碱片、盐酸麻黄碱注射剂、硫酸麻黄碱片 | 5 | 30 | 17 | | 千克 | 23Q | Ephedrine Hydrochloride Tablets, ephedrine hydrochloride injection, ephedrine sulfate tablets |
| 3004.4100 20 | 其他含麻黄碱及其盐的单方制剂(已配定剂量或制成零售包装) | 5 | 30 | 17 | | 千克 | I | Other preparations containing ephedrine and its salts, put up in measured doses or in forms or packings for retail sale |
| 3004.4100 90 | 其他含有麻黄碱及其盐的药品(已配定剂量或制成零售包装) | 5 | 30 | 17 | | 千克 | Q | Other drugs containing ephedrine and its salts, put up in measured doses or in forms or packings for retail sale |
| 3004.4200 | --含有伪麻黄碱(INN)及其盐 | 5 | 30 | 17 | | 千克 | | --Containing pseudoephedrine (*INN*) or its salts |
| 3004.4200 10 | 盐酸伪麻黄碱片 | 5 | 30 | 17 | | 千克 | 23Q | Pseudoephedrine Hydrochloride Tablets |
| 3004.4200 20 | 其他含伪麻黄碱及其盐的单方制剂(已配定剂量或制成零售包装) | 5 | 30 | 17 | | 千克 | I | Other preparations containing pseudoephedrine and its salts, put up in measured doses or in forms or packings for retail sale |
| 3004.4200 90 | 其他含有伪麻黄碱及其盐的药品(已配定剂量或制成零售包装) | 5 | 30 | 17 | | 千克 | Q | Other drugs containing pseudoephedrine and its salts, put up in measured doses or in forms or packings for retail sale |
| 3004.4300 | --含有去甲麻黄碱及其盐 | 5 | 30 | 17 | | 千克 | | --Containing norephedrine or its salts |
| 3004.4300 10 | 去甲麻黄碱及其盐的单方制剂(已配定剂量或制成零售包装) | 5 | 30 | 17 | | 千克 | I | Preparations cathine and its salts, put up in measured doses, packings for retail sale |
| 3004.4300 90 | 其他含有去甲麻黄碱及其盐的药品(已配定剂量或制成零售包装) | 5 | 30 | 17 | | 千克 | Q | Other drugs containing norephedrine and salts, put up in measured doses, packings for retail sale |
| 3004.4900 | --其他 | 5 | 35 | 17 | | 千克 | | --Other |
| 3004.4900 10 | 含有奎宁或其盐的药品(已配定剂量或制成零售包装) | 5 | 35 | 17 | | 千克 | Q | Medicaments containing quinine or its salts, put up in measured doses, packings for retail sale |
| 3004.4900 20 | 含可待因及衍生物及盐的复方制剂(已配定剂量或制成零售包装) | 5 | 30 | 17 | | 千克 | I | Compound preparations, containing codeine, its derivatives and salts, put up in measured doses, packings for retail sale |
| 3004.4900 31 | 丁丙诺啡透皮贴剂(包括其衍生物，已配定剂量或制成零售包装) | 5 | 30 | 17 | | 千克 | I | Buprenorphine Transdermal patch, and its salts, put up in measured doses, packings for retail sale |
| 3004.4900 39 | 其他含生物碱类精神药品的单方制剂(包括其衍生物，已配定剂量或制成零售包装) | 5 | 30 | 17 | | 千克 | I | Other single preparations, containing alkaloids spirit drug and its derivatives, put up in measured doses, packings for retail |

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|---|---|---|---|---|---|---|---|---|
| 3004.4900 40 | 含生物碱类麻醉药品的单方制剂(包括其衍生物,已配定剂量或制成零售包装) | 5 | 30 | 17 | | 千克 | W | Single preparations, containing alkaloids narcotic drugs and its derivatives, put up in measured doses, packings for retail sale |
| 3004.4900 50 | 吗啡阿托品注射液 | 5 | 30 | 17 | | 千克 | W | Morphine and atropine sulfate injection |
| 3004.4900 61 | 含有氨酚氢可酮片或其盐 | 5 | 30 | 17 | | 千克 | I | Medicaments containing paracetamol and hydrocodone bitartrate tablet or its salt |
| 3004.4900 62 | 含有麦角胺咖啡因片/安钠咖或其盐 | 5 | 30 | 17 | | 千克 | I | Medicaments containing ergotamine and caffeine tablet or caffeine and sodium benzoate or its salt |
| 3004.4900 63 | 阿桔片、复方甘草片(含阿片粉,已配定剂量或制成零售包装) | 5 | 30 | 17 | | 千克 | I | Compound Platycodon and Liquorice tablets? put up in measured doses or in forms of packings for retail sale |
| 3004.4900 70 | 氨酚双氢可待因片 | 5 | 30 | 17 | | 千克 | I | Paracetamol and Dihydrocodeine Tartrate Tablets |
| 3004.4900 90 | 其他含有生物碱及其衍生物的药品(已配定剂量或制成零售包装) | 5 | 30 | 17 | | 千克 | Q | Drugs containing other alkaloids or derivatives, put up in measured doses, packings for retail sale |
| 3004.5000 | -其他,含有维生素或品目29.36所列产品 | 6 | 40 | 17 | 15 | 千克 | Q | -Other,containing vitamins or other products of heading 29.36 |
| | -其他,含有本章子目注释二所列抗疟疾活性成分的: | | | | | | | --Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter: |
| 3004.6010 | ---含有青蒿素及其衍生物 | 4 | 30 | 17 | | 千克 | Q | ---Containing artemisinins and their derivatives |
| 3004.6090 | ---其他 | 4 | 30 | 17 | | 千克 | | ---Other |
| 3004.6090 10 | 含有磺胺类的混合药品(已配定剂量或制成零售包装) | 4 | 30 | 17 | | 千克 | Q | Medicaments containing sulfa drugs,put up in measured doses, packings for retail sale |
| 3004.6090 21 | 含濒危动植物成分的中式成药(已配定剂量或零售包装) | 4 | 30 | 17 | | 千克 | EFQ | Medicaments of Chinese style, containing endangered animals or vegetables, put up in measured doses, packings for retail sale |
| 3004.6090 29 | 含其他成分的中式成药(已配定剂量或零售包装) | 4 | 30 | 17 | | 千克 | Q | Medicaments of Chinese style, containing other composition, put up in measured doses, packings for retail sale |
| 3004.6090 30 | 其他含濒危野生动植物成分的药品(已配定剂量或零售包装) | 4 | 30 | 17 | | 千克 | EFQ | Other medicaments of Chinese style, containing endangered animals or vegetables, put up in measured doses, packings for retail sale |
| 3004.6090 90 | 其他含有本章子目注释二所列抗疟疾活性成分的药品(已配定剂量或零售包装) | 4 | 30 | 17 | | 千克 | Q | Other medicaments, containing antimalarial active principles described in Subheading Note 2 to this Chapter,put up in measured doses, packings for retail sale |
| | -其他: | | | | | | | -Other: |
| 3004.9010 | ---含有磺胺类 | 6 | 40 | 17 | 17 | 千克 | Q | ---Containing sulfa drugs |
| 3004.9020 | ---含有联苯双酯 | 4 | 30 | 17 | 17 | 千克 | Q | ---Containing biphenyl dicarbxybte |
| | ---中式成药: | | | | | | | ---Medicaments of Chinese type: |
| 3004.9051 | ----中药酒 | 3 | 30 | 17 | | 千克 | | ----Medicated liquors or wines |
| 3004.9051 10 | 含濒危动植物成分的中药酒(已配定剂量或零售包装) | 3 | 30 | 17 | | 千克 | FE | Medicated liquors or wines, containing composition of endangered animals or plants,(put up in measured doses or in forms or packings for retail sale) |
| 3004.9051 90 | 含其他成分的中药酒(已配定剂量或零售包装) | 3 | 30 | 17 | 15 | 千克 | | Medicated liquors or wines, containing other composition( put up in measured doses or in forms or packings for retail sale) |
| 3004.9052 | ----片仔癀 | 3 | 30 | 17 | 17 | 千克 | QFE | ----Pien Tzu Huang |
| 3004.9053 | ----白药 | 3 | 30 | 17 | 15 | 千克 | | ----Bai Yao |
| 3004.9053 10 | 含天然麝香的白药(已配定剂量或零售包装) | 3 | 30 | 17 | 17 | 千克 | FEQ | Bai Yao,containing natural musk(put up in measured doses or in form or packing for retail sale) |

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|---|---|---|---|---|---|---|---|---|
| 3004.9053 90 | 含人工麝香的白药(已配定剂量或零售包装) | 3 | 30 | 17 | 17 | 千克 | Q | Bai Yao, containing artificial musk (put up in measured doses or in form or packing for retail sale) |
| 3004.9054 | ----清凉油 | 3 | 30 | 17 | 17 | 千克 | Q | ----Essential balm |
| 3004.9055 | ----安宫牛黄丸 | 3 | 30 | 17 | | 千克 | | ----Angong niuhuang pills |
| 3004.9055 10 | 含天然麝香的安宫牛黄丸(已配定剂量或零售包装) | 3 | 30 | 17 | | 千克 | QFE | Angongniuhuang pills, containing natural musk (put up in measured doses or in form or packings for retail sale) |
| 3004.9055 90 | 其他安宫牛黄丸(已配定剂量或零售包装) | 3 | 30 | 17 | 15 | 千克 | Q | Other angongniuhuang pills, (put up in measured doses or in form or packings for retail sale) |
| 3004.9059 | ----其他 | 3 | 30 | 17 | | 千克 | | ----Other |
| 3004.9059 10 | 含濒危动植物成分的中式成药(已配定剂量或零售包装) | 3 | 30 | 17 | | 千克 | QFE | Medicaments of Chinese style, containing composition of endangered animals or plants (put up in measured doses or in forms or packings for retail sale) |
| 3004.9059 90 | 含其他成分的中式成药(已配定剂量或零售包装) | 3 | 30 | 17 | 15 | 千克 | Q | Medicaments of Chinese style, containing other composition (put up in measured doses or in forms or packings for retail sale) |
| 3004.9090 | ---其他 | 4 | 30 | 17 | | 千克 | | ---Other |
| 3004.9090 10 | 含濒危野生动植物成分的药品(已配定剂量或零售包装,不含紫杉醇) | 4 | 30 | 17 | | 千克 | FEQ | Medicaments containing composition of endangered animals or plants (not containing taxinol, put up in measured doses or in forms or packings for retail sale) |
| 3004.9090 20 | 含紫杉醇成分的药品(已配定剂量或制成零售包装) | 4 | 30 | 17 | | 千克 | EFQ | Medicaments containing taxinol (put up in measured doses or in forms or packings for retail sale) |
| 3004.9090 30 | 其他含第29章麻醉药品的单方制剂(已配定剂量或制成零售包装) | 4 | 30 | 17 | 15 | 千克 | W | Other single preparations containing narcotic drngs of Chapter 29 (put up in measured doses or in forms or packings for retail sale) |
| 3004.9090 41 | 地芬诺酯复方制剂(已配定剂量或制成零售包装) | 4 | 30 | 17 | 15 | 千克 | I | Compound preparations, containing diphenoxylate (put up in measured doses and in forms or packing for retail sale) |
| 3004.9090 49 | 其他含第29章精神药品的单方制剂(已配定剂量或制成零售包装) | 4 | 30 | 17 | 15 | 千克 | I | Other single preparations , containing psychotropic substances of Chapter 29 (put up in measured doses and in forms or packing for retail sale) |
| 3004.9090 50 | 含右丙氧芬及其盐的复方制剂(已配定剂量或制成零售包装) | 4 | 30 | 17 | 15 | 千克 | I | Compound preparations, containing propoxyphene and its salts (put up in measured doses or in forms or packings for retail sale) |
| 3004.9090 60 | 复方樟脑酊(含阿片酊、樟脑、苯甲酸、八角茴香油等,包括零售包装) | 4 | 30 | 17 | 15 | 千克 | W | Compound camphor tineture (containing opium tincture, camphor benzoic acid, star-anise oil, including in forms or packing for retail sale) |
| 3004.9090 71 | 已配剂量含雄甾-4-烯-3α, 17β-二醇[4-雄烯二醇(3α,17β)]的单方制剂(包括零售包装) | 4 | 30 | 17 | 15 | 千克 | L | Single preparartions, androst-4-allyl-3α, 17β-estradi [4-androstene-glycol (3α, 17β)], put up in measured doses (including in forms or packing for retail sale) |
| 3004.9090 72 | 已配剂量含雄甾-5-烯-3α, 17α-二醇[5-雄烯二醇(3α,17α)]的单方制剂(包括零售包装) | 4 | 30 | 17 | 15 | 千克 | L | Single preparartions, androst-5-allyl-3α, 17α-estradi [5-androstene-glycol (3α, 17α)], put up in measured doses (including in forms or packing for retail sale) |
| 3004.9090 73 | 已配剂量含雄甾-5-烯-3α, 17β-二醇[5-雄烯二醇(3α,17β)]的单方制剂(包括零售包装) | 4 | 30 | 17 | 15 | 千克 | L | Single preparartions, androst-5-allyl-3α, 17β-estradi [5-androstene-glycol (3α, 17β)], put up in measured doses (including in forms or packing for retail sale) |
| 3004.9090 74 | 已配剂量含5α-雄烷-3α, 17α-二醇(阿法雄烷二醇)或雄甾-4-烯-3α,17α-二醇[4-雄烯二醇(3α,17α)]的单方制剂(包括零售包装) | 4 | 30 | 17 | 15 | 千克 | L | Single preparations, containting 5α-androstane-3α,17α-diol or androst-4-allyl-3α, 17α-estradi [4-androstene-glycol(3α,17α)], put up in measured doses (including in forms or packing for retail sale) |

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|---|---|---|---|---|---|---|---|---|
| 3004.9090 75 | 已配剂量含 5α-雄烷-3β, 17β-二醇(倍他雄烷二醇)的单方制剂(包括零售包装) | 4 | 30 | 17 | 15 | 千克 | L | Single preparations, containting 5α-androstan-3β, 17β-estradi, put up in measured doses(including in forms or packing for retail sale) |
| 3004.9090 77 | 含雄酮(3β-羟基-5α-雄烷-17-酮)的单方制剂(已配剂量或制成零售包装) | 4 | 30 | 17 | 15 | 千克 | L | Single preparations, containting androsterone(3β-hydroxy-5α-androstane-17-ketone), put up in measured doses(including in forms or packing for retail sale) |
| 3004.9090 78 | 已配剂量含齐帕特罗的单方制剂(包括零售包装) | 4 | 30 | 17 | 15 | 千克 | L | Single preparations, containting zilpaterol, put up in measured doses(including in forms or packing for retail sale) |
| 3004.9090 79 | 已配剂量含表睾酮的单方制剂(包括零售包装) | 4 | 30 | 17 | 15 | 千克 | L | Single preparations, containting epitestosterone, put up in measured doses(including in forms or packing for retail sale) |
| 3004.9090 81 | 兽用已配剂量含右旋糖苷铁、替泊沙林、布他磷制剂(包括零售包装) | 4 | 30 | 17 | 15 | 千克 | R | Preparations containting iron dextran, tepoxalin, butafosfan for veterinary purposes, put up in measured doses(including in forms or packing for retail sale) |
| 3004.9090 82 | 兽用已配剂量含硝碘酚腈、氟尼辛葡甲胺、美洛昔康制剂(包括零售包装) | 4 | 30 | 17 | 15 | 千克 | R | Preparations containting nitroxinil, flunixin meglumine, meloxicam for veterinary purposes, put up in measured doses(including in forms or packingfor retail sale) |
| 3004.9090 91 | 含 FG-4592(CAS 号 808118-40-3,一种缺氧诱导因子-脯氨酸羟化酶抑制剂)的已配定剂量的制剂(包括零售包装) | 4 | 30 | 17 | 15 | 千克 | Q | With FG-4592 (CAS 808118-40-3, a kind of hypoxia inducible factor - prolinehydroxylase inhibitors) have been preparations dosage (including retail wrapping) |
| 3004.9090 99 | 其他已配定剂量的药品(包括零售包装) | 4 | 30 | 17 | 15 | 千克 | Q | Other equipped with fixed dose drug (including retail wrapping) |
| **30.05** | **软填料、纱布、绷带及类似物品(例如,敷料、橡皮膏、泥罨剂),经过药物浸涂或制成零售包装供医疗、外科、牙科或兽医用:** | | | | | | | **Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes:** |
| | -胶粘敷料及有胶粘涂层的其他物品: | | | | | | | -Adhesive dressings and other articles having an adhesive layer: |
| 3005.1010 | ---橡皮膏 | 5 | 70 | 17 | 15 | 千克 | | ---Adhesive plasters |
| 3005.1090 | ---其他 | 5 | 35 | 17 | 15 | 千克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| 3005.9010 | ---药棉、纱布、绷带 | 5 | 70 | 17 | 15 | 千克 | | ---Absorbent cotton, gauze, bandages |
| 3005.9090 | ---其他 | 5 | 35 | 17 | 15 | 千克 | | ---Other |
| **30.06** | **本章注释四所规定的医药用品:** | | | | | | | **Pharmaceutical goods specified in Note 4 to this Chapter:** |
| 3006.1000 | -无菌外科肠线、类似的无菌缝合材料(包括外科或牙科用无菌可吸收缝线)及外伤创口闭合用的无菌粘合胶布;无菌昆布及无菌昆布塞条;外科或牙科用无菌吸收性止血材料;外科或牙科用无菌抗粘连阻隔材料,不论是否可吸收 | 5 | 30 | 17 | 15 | 千克 | | -Sterile surgical catgut, similar sterile suture materials(including sterile absorbable surgical or donfal yams) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dontal adhesion borriers, whether or not absorbable |
| 3006.2000 | -血型试剂 | 3 | 20 | 17 | 15 | 千克 | AB | -Blood-grouping reagents |
| 3006.3000 | -X 光检查造影剂;用于病人的诊断试剂 | 4 | 30 | 17 | 15 | 千克 | ABQ | -Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient |
| 3006.4000 | -牙科粘固剂及其他牙科填料;骨骼粘固剂 | 5 | 30 | 17 | 15 | 千克 | | -Dental cements and other dental fillings; bone reconstruction cements |
| 3006.5000 | -急救药箱、药包 | 5 | 30 | 17 | 15 | 千克 | | -First-aid boxes and kits |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -以激素,税目 29.37 的其他产品或杀精子剂为基本成分的化学避孕药物: | | | | | | | -Chemical contraceptive preparations based on hormones on other products of heading No. 29.37 or on spermicides: |
| 3006.6010 | ---以激素为基本成分的避孕药 | 0 | 0 | | | 千克 | Q | ---Contraceptive preparations based on hormones |
| 3006.6090 | ---其他 | 0 | 0 | | | 千克 | Q | ---Other |
| 3006.7000 | -专用于人类或作兽药用的凝胶制品,作为外科手术或体检时躯体部位的润滑剂,或者作为躯体和医疗器械之间的耦合剂 | 6.5 | 30 | 17 | 15 | 千克 | | -Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments |
| | -其他: | | | | | | | -Other: |
| 3006.9100 | --可确定用于造口术的用具 | 10 | 80 | 17 | 15 | 千克 | | --Appliamces identifiable for ostomy use |
| 3006.9200 | --废药物 | 5 | 30 | 17 | 15 | 千克 | 9 | --Waste pharmaceuticals |

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# 第三十一章
# 肥　　料

注释：

一、本章不包括：

（一）税目 05.11 的动物血；

（二）单独的已有化学定义的化合物（符合下列注释二（一）、三（一）、四（一）或五所规定的化合物除外）；

（三）税目 38.24 的每颗重量不低于 2.5 克的氯化钾培养晶体（光学元件除外）；氯化钾光学元件（税目 90.01）。

二、税目 31.02 只适用于下列货品，但未制成税目 31.05 所述形状或包装：

（一）符合下列任何一条规定的货品：

1. 硝酸钠，不论是否纯净；
2. 硝酸铵，不论是否纯净；
3. 硫酸铵及硝酸铵的复盐，不论是否纯净；
4. 硫酸铵，不论是否纯净；
5. 硝酸钙及硝酸铵的复盐（不论是否纯净）或硝酸钙及硝酸铵的混合物；
6. 硝酸钙及硝酸镁的复盐（不论是否纯净）或硝酸钙及硝酸镁的混合物；
7. 氰氨化钙，不论是否纯净或用油处理；
8. 尿素，不论是否纯净。

（二）由上述（一）款任何货品相互混合的肥料。

（三）由氯化铵或上述（一）或（二）款任何货品与白垩、石膏或其他无肥效无机物混合而成的肥料。

（四）由上述（一）2 或 8 项的货品或其混合物溶于水或液氨的液体肥料。

三、税目 31.03 只适用于下列货品，但未制成税目 31.05 所述形状或包装：

（一）符合下列任何一条规定的货品：

1. 碱性熔渣；
2. 税目 25.10 的天然磷酸盐，已焙烧或经过超出清除杂质范围的热处理；
3. 过磷酸钙（一过磷酸钙、二过磷酸钙或三过磷酸钙）；
4. 磷酸氢钙，按干燥无水产品重量计含氟量不低于 0.2%。

（二）由上述（一）款的任何货品互相混合的肥料，不论含氟量多少。

（三）由上述（一）或（二）款的任何货品与白垩、石膏或其他无肥效无机物混合而成的肥料，不论含氟量多少。

四、税目 31.04 只适用于下列货品，但未制成税目 31.05 所述形状或包装：

（一）符合下列任何一条规定的货品：

1. 天然粗钾盐（例如，光卤石、钾盐镁矾及钾盐）；
2. 氯化钾，不论是否纯净，但上述注释一（三）所述的产品除外；

# Chapter 31
# Fertilizers

Notes:

1. This Chapter does not cover:

(a) Animal blood of heading No. 05.11;

(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below); or

(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5g each, of heading No. 38.24; optical elements of potassium chloride (heading No. 90.01).

2. Heading No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:

(a) Goods which answer to one or other of the descriptions given below:

(i) Sodium nitrate, whether or not pure;

(ii) Ammonium nitrate, whether or not pure;

(iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

(iv) Ammonium sulphate, whether or not pure;

(v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

(vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

(vii) Calcium cyanamide, whether or not pure or treated with oil;

(viii) Urea, whether or not pure.

(b) Fertilizers consisting of any of the goods described in (a) above mixed together.

(c) Fertilizers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic nonfertilizing substances.

(d) Liquid fertilizers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading No. 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:

(a) Goods which answer to one or other of the descriptions given below:

(i) Basic slag;

(ii) Natural phosphates of heading No. 25.10, calcined or further heat-treated than for the removal of impurities;

(iii) Superphosphates (single, double or triple);

(iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of flourine calculated on the dry anhydrous product.

(b) Fertilizers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

(c) Fertilizers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilizing substances.

4. Heading No. 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:

(a) Goods which answer to one or other of the descriptions given below:

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;

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3. 硫酸钾,不论是否纯净;
4. 硫酸镁钾,不论是否纯净。
(二)由上述(一)款任何货品相互混合的肥料。

五、磷酸二氢铵及磷酸氢二铵(不论是否纯净)及其相互之间的混合物应归入税目 31.05。

六、税目 31.05 所称"其他肥料",仅适用于其基本成分至少含有氮、磷、钾中一种肥效元素的肥料用产品。

(iii) Potassium sulphate, whether or not pure;
(iv) Magnesium potassium sulphate, whether or not pure.
(b) Fertilizers consisting of any of the goods described in (a) above mixed together.

5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 31.05.

6. For the purposes of heading No. 31.05, the term "other fertilizers" applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilizing elements nitrogen, phosphorus or potassium.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **31.01** | **动物或植物肥料,不论是否相互混合或经化学处理;动植物产品经混合或化学处理制成的肥料:** | | | | | | | **Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products:** |
| | ---未经化学处理: | | | | | | | ---Not chemically treated: |
| 3101.0011 | ----鸟粪 | 3 | 11 | 13 | | 千克 | AB | ----Guano |
| 3101.0019 | ----其他 | 6.5 | 30 | 13 | | 千克 | | ----Other |
| 3101.0019 10 | 未经化学处理的森林凋落物(包括腐叶、腐根、树皮、树叶、树根等森林腐殖质) | 6.5 | 30 | 13 | | 千克 | 8AB | Forest litter, not chemically treated (including rotten leaves, rotten roots, bark, leaves, roots and other forest humus) |
| 3101.0019 90 | 未经化学处理的其他动植物肥料 | 6.5 | 30 | 13 | | 千克 | AB | Other animal and vegetable fertilizer not chemically treated |
| 3101.0090 | ---其他 | 4 | 11 | 13 | | 千克 | | ---Other |
| 3101.0090 10 | 经化学处理含动物源性成分(如粪、羽毛等)动植物肥料 | 4 | 11 | 13 | | 千克 | AB | Animals or vegetable fertilizer, chemically treated, containing, compositions of animals' natural character |
| 3101.0090 20 | 经化学处理的森林凋落物(包括腐叶、腐根、树皮、树叶、树根等森林腐殖质) | 4 | 11 | 13 | | 千克 | 8AB | Forest litter, chemically treated (including rotten leaves, rotten roots, bark, leaves, roots and other forest humus) |
| 3101.0090 90 | 经化学处理的其他动植物肥料 | 4 | 11 | 13 | | 千克 | AB | Other vegetable fertilizere, chemical treated |
| **31.02** | **矿物氮肥及化学氮肥:** | | | | | | | **Mineral or chemical fertilizers, nitrogenous:** |
| 3102.1000 | -尿素,不论是否水溶液 | | | 13 | | 千克 | | -Urea, whether or not in aqueous solution |
| 3102.1000 10 | 尿素(配额内,不论是否水溶液) | 4 | 150 | 13 | | 千克 | tA | Urea(whether or not in aqueous solution, in-quota) |
| 3102.1000 90 | 尿素(配额外,不论是否水溶液) | 50 | 150 | 13 | | 千克 | A | Urea( whether or not in aqueous solution, out -quota) |
| | -硫酸铵,硫酸铵和硝酸铵的复盐及混合物: | | | | | | | -Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: |
| 3102.2100 | --硫酸铵 | 4 | 11 | 13 | | 千克 | 7AB | --Ammonium sulphate |
| 3102.2900 | --其他 | 4 | 11 | 13 | | 千克 | 7 | --Other |
| 3102.3000 | -硝酸铵,不论是否水溶液 | 4 | 11 | 13 | | 千克 | 9 | -Ammonium nitrate, whether or not in aqueous solution |
| 3102.4000 | -硝酸铵与碳酸钙或其他无肥效无机物的混合物 | 4 | 11 | 13 | | 千克 | 7 | -Mixtures of ammonium nitrate with calcium carbonate or other inorganic nonfertilizing substances |
| 3102.5000 | -硝酸钠 | 4 | 11 | 13 | | 千克 | 7AB | -Sodium nitrate |
| 3102.6000 | -硝酸钙和硝酸铵的复盐及混合物 | 4 | 11 | 13 | | 千克 | 7 | -Double salts and mixtures of calcium nitrate and ammonium nitrate |
| 3102.8000 | -尿素及硝酸铵混合物的水溶液或氨水溶液 | 4 | 11 | 13 | | 千克 | 7 | -Mixtures of urea and ammonium ni-trate in aqueous or ammoniacal solution |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -其他,包括上述子目未列名的混合物: | | | | | | | -Other, including mixtures not specified in the foregoing subheadings: |
| 3102.9010 | ---氰氨化钙 | 4 | 11 | 13 | | 千克 | 7AB | ---Calcium cyanamide |
| 3102.9090 | ---其他 | 4 | 11 | 13 | | 千克 | 7 | ---Other |
| **31.03** | **矿物磷肥及化学磷肥:** | | | | | | | **Mineral or chemical fertilizers, phosphatic:** |
| | -过磷酸钙: | | | | | | | -Superphosphates: |
| 3103.1110暂 | ---重过磷酸钙 | 1 | 11 | 13 | | 千克 | 7A | ---Triple superphosphates |
| 3103.1190暂 | ---其他 | 1 | 11 | 13 | | 千克 | 7A | ---Other |
| 3103.1900暂 | --其他 | 1 | 11 | 13 | | 千克 | 7A | --Other |
| 3103.9000暂 | -其他 | 1 | 11 | 13 | | 千克 | 7 | -Other |
| **31.04** | **矿物钾肥及化学钾肥:** | | | | | | | **Mineral or chemical fertilizers, potassic:** |
| | -氯化钾: | | | | | | | -Potassium chloride: |
| 3104.2020 | ---纯氯化钾(按重量计氯化钾含量≥99.5%) | 3 | 11 | 13 | | 千克 | 7A | ---Pure potassium chloride(Potassium chloride≥99.5% by weigh) |
| 3104.2090暂 | ---其他 | 1 | 11 | 13 | | 千克 | 7AB | ---Other |
| 3104.3000暂 | -硫酸钾 | 1 | 11 | 13 | | 千克 | 7A | -Potassium sulphate |
| | -其他: | | | | | | | -Other: |
| 3104.9010暂 | ---光卤石、钾盐及其他天然粗钾盐 | 1 | 11 | 13 | | 千克 | 7 | ---Carnallite, sylvite and other crude natural potassium salts |
| 3104.9090暂 | ---其他 | 1 | 11 | 13 | | 千克 | 7 | ---Other |
| **31.05** | **含氮、磷、钾中两种或三种肥效元素的矿物肥料或化学肥料;其他肥料;制成片及类似形状或每包毛重不超过10千克的本章各项货品:** | | | | | | | **Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg:** |
| 3105.1000暂 | -制成片及类似形状或每包毛重不超过10千克的本章各项货品 | 1 | 11 | 13 | | 千克 | | -Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg |
| 3105.1000暂 10 | 制成片状及类似形状或零售包装的硝酸铵(零售包装每包毛重不超过10千克) | 1 | 11 | 13 | | 千克 | 9 | Ammonium nitrate, goods of this in tablets or similar in forms or packages of a gross weight≤10kg |
| 3105.1000暂 90 | 制成片状及类似形状或零售包装的第31章其他货品(零售包装每包毛重不超过10千克) | 1 | 11 | 13 | | 千克 | 7 | Other goods of the chapter 31, in tablets or similar in forms or packages of a gross weight≤10kg |
| 3105.2000 | -含氮、磷、钾三种肥效元素的矿物肥料或化学肥料 | | | 13 | | 千克 | | -Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium |
| 3105.2000 10 | 化学肥料或矿物肥料(配额内,含氮、磷、钾三种肥效元素) | 4 | 150 | 13 | | 千克 | At | Mineral or chemical fertilizers containing the three fertilizing elemtnts nitrogen, phosphorus and potassium, in-quota |
| 3105.2000 90 | 化学肥料或矿物肥料(配额外,含氮、磷、钾三种肥效元素) | 50 | 150 | 13 | | 千克 | A | Mineral or chemical fertilizers (containing the three fertilizing elements nitrogen, phosphorus and potassium, out -quota) |
| 3105.3000 | -磷酸氢二铵 | | | 13 | | 千克 | | -Diammonium hydrogenorthophosphate (diammonium phosphate) |
| 3105.3000 10 | 磷酸氢二铵(配额内) | 4 | 150 | 13 | | 千克 | ABt | Diammonium hydrogenorthophosphate (diammonium phosphate), in-quota |
| 3105.3000 90 | 磷酸氢二铵(配额外) | 50 | 150 | 13 | | 千克 | AB | Diammonium hydrogenorthophosphate (diammonium phosphate), out -quota |
| 3105.4000暂 | -磷酸二氢铵及磷酸二氨铵与磷酸氢二铵的混合物 | 1 | 11 | 13 | | 千克 | 7A | -Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) |
| | -其他含氮、磷两种肥效元素的矿物肥料或化学肥料: | | | | | | | -Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus: |
| 3105.5100暂 | --含有硝酸盐及磷酸盐 | 1 | 11 | 13 | | 千克 | 7A | --Containing nitrates and phosphates |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 3105.5900暂 | --其他 | 1 | 11 | 13 | | 千克 | 7A | --Other |
| 3105.6000暂 | -含磷、钾两种肥效元素的矿物肥料或化学肥料 | 1 | 11 | 13 | | 千克 | 7A | -Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium |
| | -其他： | | | | | | | -Other： |
| 3105.9010暂 | ---有机-无机复混肥料 | 1 | 11 | 13 | | 千克 | 7A | ---Organic -iaorganic compound fertilizers. |
| 3105.9090暂 | ---其他： | 1 | 11 | 13 | | 千克 | 7A | ---Other： |

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# 第三十二章
# 鞣料浸膏及染料浸膏;鞣酸及其衍生物;染料、颜料及其他着色料;油漆及清漆;油灰及其他类似胶粘剂;墨水、油墨

# Chapter 32
# Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

**注释:**

一、本章不包括:

(一)单独的已有化学定义的化学元素及化合物(税目 32.03 及 32.04 的货品、税目 32.06 的用作发光体的无机产品、税目 32.07 所述形状的熔融石英或其他熔融硅石制成的玻璃及税目 32.12 的零售形状或零售包装的染料及其他着色料除外);

(二)税目 29.36 至 29.39、29.41 及 35.01 至 35.04 的鞣酸盐及其他鞣酸衍生物;

(三)沥青胶粘剂(税目 27.15)。

二、税目 32.04 包括生产偶氮染料用的稳定重氮盐与偶合物的混合物。

三、税目 32.03、32.04、32.05 及 32.06 也包括以着色料为基本成分的制品(例如,税目 32.06 包括以税目 25.30 或第二十八章的颜料,金属粉片及金属粉末为基本成分的制品)。该制品是用作原材料着色剂的拼料。但以上税目不包括分散在非水介质中呈液状或浆状的制漆用颜料,例如,税目 32.12 的瓷漆及税目 32.07、32.08、32.09、32.10、32.12、32.13 及 32.15 的其他制品。

四、税目 32.08 包括由税目 39.01 至 39.13 所列产品溶于挥发性有机溶剂的溶液(胶棉除外),但溶剂重量必须超过溶液重量的 50%。

五、本章所称"着色料",不包括作为油漆填料的产品,不论这些产品能否用于水浆涂料的着色。

六、税目 32.12 所称"压印箔",只包括用以压印诸如书本封面或帽带之类的薄片,这些薄片由以下材料构成:

(一)金属粉(包括贵金属粉)或颜料经胶水、明胶及其他黏合剂凝结而成的;或

(二)金属(包括贵金属)或颜料沉积于任何材料衬片上的。

**Notes:**

1. This Chapter does not cover:

(a) Separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 32.12);

(b) Tannates or other tannin derivatives of products of headings No. 29.36 to 29.39, 29.41 or 35.01 to 35.04;

(c) Mastics of asphalt or other bituminous mastics (heading No. 27.15).

2. Heading No. 32.04 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.

3. Headings No. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading No. 32.06, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredi-ents in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in nonaqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings No. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading No. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **32.01** | **植物鞣料浸膏;鞣酸及其盐、醚、酯和其他衍生物:** | | | | | | | **Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:** |
| 3201.1000 | -坚木浸膏 | 5 | 35 | 17 | | 千克 | | -Quebracho extract |
| 3201.2000 | -荆树皮浸膏 | 6.5 | 35 | 17 | | 千克 | | -Wattle extract |
| | -其他: | | | | | | | -Other: |
| 3201.9010 | ---其他鞣料浸膏 | 6.5 | 40 | 17 | | 千克 | | ---Other tanning extracts |
| 3201.9010 10 | 其他濒危植物鞣料浸膏 | 6.5 | 40 | 17 | | 千克 | FE | Other tanning extracts of endangered vegetable origin |
| 3201.9010 90 | 其他植物鞣料浸膏 | 6.5 | 40 | 17 | | 千克 | | Other tanning extracts of vegetable origin |
| 3201.9090 | ---其他 | 6.5 | 35 | 17 | | 千克 | | ---Other |
| **32.02** | **有机合成鞣料;无机鞣料;鞣料制剂,不论是否含有天然鞣料;预鞣用酶制剂:** | | | | | | | **Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning:** |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 3202.1000 | -有机合成鞣料 | 6.5 | 35 | 17 | | 千克 | | -Synthetic organic tanning substances |
| 3202.9000 | -其他 | | 35 | 17 | | 千克 | | -Other |
| 3202.9000[暂] 10 | 无铬鞣料(不论是否含有天然鞣料,包括预鞣用酶制剂) | 3 | 35 | 17 | | 千克 | | Chrome free tanning(whether or not containing natural substances,including enzyme preparation for pre tanning) |
| 3202.9000 90 | 其他无机鞣料、鞣料制剂等(不论是否含有天然鞣料,包括预鞣用酶制剂) | 6.5 | 35 | 17 | | 千克 | | Other inorganic tanning and tanning agents(whether or not containing natural substances,including enzyme preparation for pre tanning) |
| **32.03** | **动植物质着色料(包括染料浸膏,但动物炭黑除外),不论是否已有化学定义;本章注释三所述的以动植物质着色料为基本成分的制品:** | | | | | | | **Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin:** |
| | ---植物质着色料及以其为基本成分的制品: | | | | | | | ---Colouring matter of vegetable origin and preparations based thereon: |
| 3203.0011 | ----天然靛蓝及以其为基本成分的制品 | 6.5 | 80 | 17 | | 千克 | AB | ----Natural indigo and preparations based thereon |
| 3203.0019 | ----其他 | 6.5 | 45 | 17 | | 千克 | | ----Other |
| 3203.0019 10 | 濒危植物质着色料及制品(制品是指以植物质着色料为基本成分的) | 6.5 | 45 | 17 | | 千克 | ABEF | Colouring matter and preparations based thereon of endangered vegetable origin |
| 3203.0019 90 | 其他植物质着色料及制品(制品是指以植物质着色料为基本成分的) | 6.5 | 45 | 17 | 13 | 千克 | AB | Other colouring matter of vegetable origin based thereon of vegetable origin |
| 3203.0020 | ---动物质着色料及以其为基本成分的制品 | 6.5 | 50 | 17 | 13 | 千克 | A | ---Colouring matter of animal origin and preparations based thereon |
| **32.04** | **有机合成着色料,不论是否已有化学定义;本章注释三所述的以有机合成着色料为基本成分的制品;用作荧光增白剂或发光体的有机合成产品,不论是否已有化学定义:** | | | | | | | **Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined:** |
| | -有机合成着色料及本章注释三所述的以有机合成着色料为基本成分的制品: | | | | | | | -Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: |
| 3204.1100 | --分散染料及以其为基本成分的制品 | 6.5 | 35 | 17 | | 千克 | AB | --Disperse dyes and preparations based thereon |
| 3204.1200 | --酸性染料(不论是否与金属络合)及以其为基本成分的制品;媒染染料及以其为基本成分的制品 | 6.5 | 35 | 17 | | 千克 | AB | --Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon |
| 3204.1300 | --碱性染料及以其为基本成分的制品 | 6.5 | 35 | 17 | | 千克 | AB | --Basic dyes and preparations based thereon |
| 3204.1400 | --直接染料及以其为基本成分的制品 | 6.5 | 35 | 17 | | 千克 | AB | --Direct dyes and preparations based thereon |
| | --瓮染料(包括颜料用的)及以其为基本成分的制品: | | | | | | | --Vat dyes (including those usable in that state as pigments) and preparations based thereon: |
| 3204.1510 | ---合成靛蓝(还原靛蓝) | 6.5 | 35 | 17 | | 千克 | AB | ---Synthetic indigo(reductive indigo) |
| 3204.1590 | ---其他 | 6.5 | 35 | 17 | | 千克 | | ---Other |
| 3204.1600 | --活性染料及以其为基本成分的制品 | 6.5 | 35 | 17 | | 千克 | | --Reactive dyes and preparations based thereon |
| 3204.1700 | --颜料及以其为基本成分的制品 | 6.5 | 35 | 17 | | 千克 | | --Pigments and preparations based thereon |
| | --其他,包括由子目号3204.11至3204.19中两个或多个子目所列着色料组成的混合物: | | | | | | | --Other, including mixtures of colouring matter of two or more of the subheadings No. 3204.11 to 3204.19: |
| | ---硫化染料及以其为基本成分的制品: | | | | | | | ---Sulphur dyes and preparations based thereon: |
| 3204.1911 | ----硫化黑(硫化青)及以其为基本成分的制品 | 6.5 | 35 | 17 | | 千克 | | ----Sulphur black and preparations based thereon |
| 3204.1919 | ----其他 | 6.5 | 35 | 17 | | 千克 | | ----Other |
| 3204.1990 | ---其他 | 6.5 | 35 | 17 | | 千克 | AB | ---Other |
| 3204.2000 | -用作荧光增白剂的有机合成产品 | 6.5 | 40 | 17 | | 千克 | A | -Synthetic organic products of a kind used as floures-cent brightening agents |
| | -其他: | | | | | | | -Other: |

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|---|---|---|---|---|---|---|---|---|
| 3204.9010 | ---生物染色剂及染料指示剂 | 6.5 | 20 | 17 | | 千克 | | ---Biological stains and dye indicators |
| 3204.9020 | ---胡萝卜素及类胡萝卜素 | 6.5 | 20 | 17 | | 千克 | | ---Carotene and Carotenoid |
| 3204.9090 | ---其他 | 6.5 | 40 | 17 | | 千克 | | ---Other |
| **32.05** | **色淀;本章注释三所述的以色淀为基本成分的制品:** | | | | | | | **Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes:** |
| 3205.0000 | 色淀;本章注释三所述的以色淀为基本成分的制品 | 6.5 | 35 | 17 | | 千克 | AB | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes |
| **32.06** | **其他着色料;本章注释三所述的制品,但税目32.03、32.04及32.05的货品除外;用作发光体的无机产品,不论是否已有化学定义:** | | | | | | | **Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined:** |
| | -以二氧化钛为基本成分的颜料及制品: | | | | | | | -Pigments and preparations based on titanium dioxide: |
| | --以干物质计二氧化钛含量在80%及以上的: | | | | | | | --Containing 80% or more by weight of titanium dioxide calculated on the dry matter: |
| 3206.1110 | ---钛白粉 | 6.5 | 30 | 17 | | 千克 | 4xy | ---Titanium White |
| 3206.1190 | ---其他 | 6.5 | 30 | 17 | | 千克 | | ---Other |
| 3206.1900 | --其他 | 10 | 30 | 17 | | 千克 | | --Other |
| 3206.2000 | -以铬化合物为基本成分的颜料及制品 | 6.5 | 35 | 17 | | 千克 | | -Pigments and preparations based on chromium compounds |
| | -其他着色料及其他制品: | | | | | | | -Other colouring matter and other preparations: |
| 3206.4100 | --群青及以其为基本成分的制品 | 6.5 | 35 | 17 | | 千克 | | --Ultramarine and preparations based thereon |
| | --锌钡白及以硫化锌为基本成分的其他颜料和制品: | | | | | | | --Lithopone and other pigments and preparations based on zinc sulphide: |
| 3206.4210 | ---锌钡白 | 6.5 | 30 | 17 | | 千克 | | ---Lithopone |
| 3206.4290 | ---其他 | 6.5 | 30 | 17 | | 千克 | | ---Other |
| | --其他: | | | | | | | --Other: |
| | ---以铋化合物为基本成分的颜料及制品: | | | | | | | ---Pigmenlts and preparations based on bismuth compound: |
| 3206.4911 | ----以钒酸铋为基本成基本成分的颜料及制品 | 6.5 | 35 | 17 | | 千克 | | ----Pigmenlts and preparations based on pucherite |
| 3206.4919 | ----其他 | 6.5 | 35 | 17 | | 千克 | | ----Other |
| 3206.4990 | ---其他 | 6.5 | 35 | 17 | | 千克 | | ---Other |
| 3206.5000 | -用作发光体的无机产品 | 6.5 | 35 | 17 | | 千克 | | -Inorganic products of a kind used as luminophores |
| **32.07** | **陶瓷、搪瓷及玻璃工业用的调制颜料、遮光剂、着色剂、珐琅和釉料、釉底料(泥釉)、光瓷釉以及类似产品;搪瓷玻璃料及其他玻璃,呈粉、粒或粉片状的:** | | | | | | | **Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes:** |
| 3207.1000 | -调制颜料、遮光剂、着色剂及类似制品 | 5 | 50 | 17 | | 千克 | | -Prepared pigments, prepared opacifiers, prepared colours and similar preparations |
| 3207.2000 | -珐琅和釉料、釉底料(泥釉)及类似制品 | 5 | 50 | 17 | | 千克 | | -Vitrifiable enamels and glazes, engobes (slips) and similar preparations |
| 3207.3000 | -光瓷釉及类似制品 | 5 | 50 | 17 | | 千克 | | -Liquid lustres and similar preparations |
| 3207.4000 | -搪瓷玻璃料及其他玻璃,呈粉、粒或粉片状的 | 5 | 50 | 17 | | 千克 | | -Glass frit and other glass, in the form of powder, granules or flakes |
| **32.08** | **以合成聚合物或化学改性天然聚合物为基本成分的油漆及清漆(包括瓷漆及大漆),分散于或溶于非水介质的;本章注释四所述的溶液:** | | | | | | | **Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a nonaqueous medium; solutions as defined in Note 4 to this Chapter:** |
| 3208.1000 | -以聚酯为基本成分 | 10 | 50 | 17 | | 千克 | A | -Based on polyesters |

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|---|---|---|---|---|---|---|---|---|
| 3208.1000 10 | 溶于非水介质的聚酯油漆及清漆等,施工状态下挥发性有机物含量大于420克/升,以聚酯为基本成分的(包括瓷漆及大漆) | 10.0 | 50 | 17 | 0 | 千克 | A | -Soluble in non-aqueous medium polyester paint and varnish and so on, the construction condition of volatile organic matter content is more than 420 grams/liter, polyester as the basic ingredients (including enamel and Chinese lacquer) |
| 3208.1000 90 | 其他溶于非水介质的聚酯油漆及清漆等,以聚酯为基本成分的(包括瓷漆及大漆) | 10.0 | 50 | 17 | 0 | 千克 | A | Other soluble in non-aqueous medium polyester paint and varnish and so on, with polyester as the basic ingredients (including enamel and Chinese lacquer) |
| | -以丙烯酸聚合物或乙烯聚合物为基本成分: | | | | | | | -Based on acrylic or vinyl polymers: |
| 3208.2010 | ---以丙烯酸聚合物为基本成分 | | 50 | 17 | | 千克 | | ---Based on acrylic polymers |
| 3208.2010暂 11 | E9分散于或溶于非水介质的光导纤维用涂料,施工状态下挥发性有机物含量大于420克/升,主要成分为聚胺酯丙烯酸酯类化合物,以丙烯酸聚合物为基本成分 | 6 | 50 | 17 | 0 | 千克 | A | Scattered or dissolve in non-aqueous medium of optical fiber coating; Construction condition of volatile organic matter content is more than 420 grams/liter, main composition of polyurethane and acrylic ester compounds with acrylic polymer as the basic ingredients |
| 3208.2010暂 19 | 其他分散于或溶于非水介质的光导纤维用涂料,主要成分为聚胺酯丙烯酸酯类化合物,以丙烯酸聚合物为基本成分 | 6 | 50 | 17 | 0 | 千克 | A | Other scattered or dissolve in non-aqueous medium of optical fiber coating; Main composition of polyurethane and acrylic ester compounds with acrylic polymer as the basic ingredients |
| 3208.2010 91 | 其他聚丙烯酸油漆、清漆等,施工状态下挥发性有机物含量大于420克/升,溶于非水质的以丙烯酸聚合物为基本成分,包括瓷漆大漆 | 10.0 | 50 | 17 | 0 | 千克 | A | Other poly acrylic paint, varnish, construction condition of volatile organic matter content is more than 420 g/l; Dissolve in the water quality of acrylic polymer as basic elements, including enamel Chinese lacquer |
| 3208.2010 99 | 其他聚丙烯酸油漆、清漆等,溶于非水质的以丙烯酸聚合物为基本成分,包括瓷漆大漆 | 10.0 | 50 | 17 | 0 | 千克 | A | Other poly acrylic paint, varnish, construction condition of volatile organic matter content is not more than 420 g/l; Dissolve in the water quality of acrylic polymer as basic elements, including enamel Chinese lacquer |
| 3208.2020 | ---以乙烯聚合物为基本成分 | 10 | 50 | 17 | | 千克 | A | ---Based on vinyl polymers |
| 3208.2020 10 | 溶于非水介质的聚乙烯油漆及清漆,施工状态下挥发性有机物含量大于420克/升,以乙烯聚合物为基本成分(包括瓷漆及大漆) | 10.0 | 50 | 17 | 0 | 千克 | A | Soluble in non-aqueous medium PE paint and varnish, construction condition of volatile organic matter content is more than 420 g/l; Vinyl polymer as basic ingredients (including enamel and Chinese lacquer) |
| 3208.2020 90 | 其他溶于非水介质的聚乙烯油漆及清漆,以乙烯聚合物为基本成分(包括瓷漆及大漆) | 10.0 | 50 | 17 | 0 | 千克 | A | Other soluble in non-aqueous medium polyethylene paint and varnish; Vinyl polymer as basic ingredients (including enamel and Chinese lacquer) |
| | -其他: | | | | | | | -Other: |
| 3208.9010 | ---以聚胺酯类化合物为基本成分 | | 50 | 17 | | 千克 | | ---Based on polyurethane polymers |
| 3208.9010暂 11 | 分散于或溶于非水介质的光导纤维用涂料,施工状态下挥发性有机物含量大于420克/升,主要成分为聚胺酯丙烯酸酯类化合物,以聚胺酯类化合物为基本成分 | 6 | 50 | 17 | 0 | 千克 | A | Dispersion in optical fibre or dissolve in the water medium with coating, construction condition of volatile organic matter content is more than 420 g/l; Main composition of polyurethane and acrylic ester compounds with polyurethane compounds of the basic ingredients |
| 3208.9010暂 19 | 其他分散于或溶于非水介质的光导纤维用涂料,主要成分为聚胺酯丙烯酸酯类化合物,以聚胺酯类化合物为基本成分 | 10 | 50 | 17 | 0 | 千克 | A | Other scattered or dissolve in non-aqueous medium of optical fiber coating; Main composition of polyurethane and acrylic ester compounds with polyurethane compounds of the basic ingredients |

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|---|---|---|---|---|---|---|---|---|
| 3208.9010 91 | 其他聚胺酯油漆清漆等,施工状态下挥发性有机物含量大于420克/升,溶于非水介质以聚胺酯类化合物为基本成分,含瓷漆大漆 | 10.0 | 50 | 17 | 0 | 千克 | A | Other polyurethane paint varnish, etc, the construction condition of volatile organic matter content is more than 420 g/l; With polyurethane compounds dissolve in the water as the basic composition, containing enamel Chinese lacquer |
| 3208.9010 99 | 其他聚胺酯油漆清漆等,施工状态下挥发性有机物含量不大于420克/升,溶于非水介质以聚胺酯类化合物为基本成分,含瓷漆大漆 | 10.0 | 50 | 17 | 0 | 千克 | A | Other polyurethane paint varnish, etc, the construction condition of volatile organic matter content is not more than 420 g/l; With polyurethane compounds dissolve in the water as the basic composition, containing enamel Chinese lacquer |
| 3208.9090 | ---其他 | 10 | 50 | 17 | | 千克 | A | ---Other |
| 3208.9090 10 | 溶于非水介质其他油漆、清漆溶液,施工状态下挥发性有机物含量大于420克/升,包括以聚合物为基本成分的漆,本章注释四所述溶液 | 10.0 | 50 | 17 | 0 | 千克 | A | Soluble in non-aqueous medium other paint, varnish solution, construction condition of volatile organic matter content is more than 420 g/l; Including the polymer as the basic ingredients of paint, this chapter four mentioned solution comment |
| 3208.9090 90 | 溶于非水介质其他油漆、清漆溶液,施工状态下挥发性有机物含量不大于420克/升,包括以聚合物为基本成分的漆,本章注释四所述溶液 | 10.0 | 50 | 17 | 0 | 千克 | A | Soluble in non-aqueous medium other paint, varnish solution, construction condition of volatile organic matter content is not more than 420 g/l; Including the polymer as the basic ingredients of paint, this chapter four mentioned solution comment |
| **32.09** | **以合成聚合物或化学改性天然聚合物为基本成分的油漆及清漆(包括瓷漆及大漆),分散于或溶于水介质的:** | | | | | | | **Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:** |
| 3209.1000 | -以丙烯酸聚合物或乙烯聚合物为基本成分 | 10 | 50 | 17 | | 千克 | A | -Based on acrylic or vinyl polymers |
| 3209.1000 10 | 溶于水介质的聚丙烯酸油漆及清漆,施工状态下挥发性有机物含量大于420克/升,以聚丙烯酸或聚乙烯为基本成分的(包括瓷漆及大漆) | 10.0 | 50 | 17 | 0 | 千克 | A | Soluble in water medium poly acrylic paint and varnish, construction condition of volatile organic matter content is more than 420 g/l; With polyacrylic acid or polyethylene as basic ingredients (including Chinese lacquer and enamel) |
| 3209.1000 90 | 其他溶于水介质的聚丙烯酸油漆及清漆,以聚丙烯酸或聚乙烯为基本成分的(包括瓷漆及大漆) | 10.0 | 50 | 17 | 0 | 千克 | A | Other soluble in water medium of poly (acrylic paint and varnish; With polyacrylic acid or polyethylene as basic ingredients (including Chinese lacquer and enamel) |
| | -其他: | | | | | | | -Other: |
| 3209.9010 | ---以环氧树脂为基本成分 | 10 | 50 | 17 | | 千克 | A | ---Based on epoxy resin |
| 3209.9010 10 | 以环氧树脂为基本成分的油漆及清漆,施工状态下挥发性有机物含量大于420克/升,包括瓷漆及大漆,分散或溶于水介质 | 10.0 | 50 | 17 | 0 | 千克 | A | With epoxy resin as the basic composition of the paint and varnish, construction condition of volatile organic matter content is more than 420 g/l; Including enamel and Chinese lacquer, dispersed or dissolved in water medium |
| 3209.9010 90 | 其他以环氧树脂为基本成分的油漆及清漆,包括瓷漆及大漆,分散或溶于水介质 | 10.0 | 50 | 17 | 0 | 千克 | A | Other with epoxy resin as the basic composition of the paint and varnish; Including enamel and Chinese lacquer, dispersed or dissolved in water medium |
| 3209.9020 | ---以氟树脂为基本成分 | 10 | 50 | 17 | | 千克 | A | ---Based on fluororesin |

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|---|---|---|---|---|---|---|---|---|
| 3209.9020 10 | 以氟树脂为基本成分的油漆及清漆,施工状态下挥发性有机物含量大于420克/升,包括瓷漆及大漆,分散于或溶于水介质 | 10.0 | 50 | 17 | 0 | 千克 | A | Fluorine resin as the basic ingredients of paint, varnish, construction condition of volatile organic matter content is more than 420 g/l; Including enamel and Chinese lacquer, decentralised or dissolve in water medium |
| 3209.9020 90 | 其他以氟树脂为基本成分的油漆及清漆,包括瓷漆及大漆,分散于或溶于水介质 | 10.0 | 50 | 17 | 0 | 千克 | A | Other fluorine resin as the basic composition of the paint and varnish; Including enamel and Chinese lacquer, decentralised or dissolve in water medium |
| 3209.9090 | ---其他 | 10 | 50 | 17 | | 千克 | A | ---Other |
| 3209.9090 10 | 溶于水介质其他聚合物油漆及清漆,施工状态下挥发性有机物含量大于420克/升,以合成聚合物或化学改性天然聚合物为基本成分的 | 10.0 | 50 | 17 | 0 | 千克 | A | Soluble in water medium and other polymer paint varnish, construction condition of volatile organic matter content is more than 420 g/l; Synthetic polymer or chemical modification of natural polymers as basic elements |
| 3209.9090 90 | 溶于水介质其他聚合物油漆及清漆,施工状态下挥发性有机物含量不大于420克/升,以合成聚合物或化学改性天然聚合物为基本成分的 | 10.0 | 50 | 17 | 0 | 千克 | A | Soluble in water medium and other polymer paint varnish, construction condition of volatile organic matter content is not more than 420 g/l; Synthetic polymer or chemical modification of natural polymers as basic elements |
| **32.10** | **其他油漆及清漆(包括瓷漆、大漆及水浆涂料);加工皮革用的水性颜料:** | | | | | | | **Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather:** |
| 3210.0000 | 其他油漆及清漆(包括瓷漆、大漆及水浆涂料);加工皮革用的水性颜料 | | 50 | 17 | | 千克 | | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather |
| 3210.0000暂 11 | 其他光导纤维用涂料,施工状态下挥发性有机物含量大于420克/升 | 6 | 50 | 17 | 0 | 千克 | | Other optical fiber coating, construction condition of volatile organic matter content is more than 420 grams/liter |
| 3210.0000暂 19 | 其他光导纤维用涂料,施工状态下挥发性有机物含量不大于420克/升 | 6 | 50 | 17 | 0 | 千克 | | Other optical fiber coating, construction condition of volatile organic matter content is not more than 420 grams/liter |
| 3210.0000 91 | 其他油漆及清漆,皮革用水性颜料,施工状态下挥发性有机物含量大于420克/升,包括非聚合物为基料的瓷漆,大漆及水浆涂料 | 10.0 | 50 | 17 | 0 | 千克 | | Other paint and varnish, leather with acrylic paint, construction condition of volatile organic matter content is more than 420 g/l; Including the polymer materials for the enamel, Chinese lacquer and water slurry coating |
| 3210.0000 99 | 其他油漆及清漆,皮革用水性颜料,施工状态下挥发性有机物含量不大于420克/升,包括非聚合物为基料的瓷漆,大漆及水浆涂料 | 10.0 | 50 | 17 | 0 | 千克 | | Other paint and varnish, leather with acrylic paint, construction condition of volatile organic matter content is not more than 420g/l; Including the polymer materials for the enamel, Chinese lacquer and water slurry coating |
| **32.11** | **配制的催干剂:** | | | | | | | **Prepared driers:** |
| 3211.0000 | 配制的催干剂 | 10 | 50 | 17 | | 千克 | | Prepared driers |
| **32.12** | **制造油漆(含瓷漆)用的颜料(包括金属粉末或金属粉片),分散于非水介质中呈液状或浆状的;压印箔;零售形状及零售包装的染料或其他着色料:** | | | | | | | **Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale:** |
| 3212.1000 | -压印箔 | 15 | 80 | 17 | | 千克 | | -Stamping foils |
| 3212.9000 | -其他 | 10 | 50 | 17 | | 千克 | | -Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **32.13** | **艺术家、学生和广告美工用的颜料、调色料、文娱颜料及类似品,片状、管装、罐装、瓶装、扁盒装以及类似形状或包装的:** | | | | | | | **Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings:** |
| 3213.1000 | -成套的颜料 | 10 | 70 | 17 | 13 | 千克 | | -Colours in sets |
| 3213.9000 | -其他 | 10 | 70 | 17 | 13 | 千克 | | -Other |
| **32.14** | **安装玻璃用油灰、接缝用油灰、树脂胶泥、嵌缝胶及其他类似胶粘剂;漆工用填料;非耐火涂面制剂,涂门面、内墙、地板、天花板等用:** | | | | | | | **Glaziers' putty, graftig putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like:** |
| | -安装玻璃用油灰、接缝用油灰、树脂胶泥、嵌缝胶及其他类似胶粘剂;漆工用填料: | | | | | | | -Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings: |
| 3214.1010 | ---半导体器件封装材料 | 9 | 70 | 17 | 13 | 千克 | | ---Encpackaging materials for semiconductor device |
| 3214.1090 | ---其他 | 9 | 70 | 17 | 13 | 千克 | | ---Other |
| 3214.9000 | -其他 | 9 | 70 | 17 | | 千克 | | -Other |
| 3214.9000 10 | 非耐火涂面制剂,施工状态下挥发性有机物含量大于420克/升,涂门面、内墙、地板、天花板等用 | 9.0 | 70 | 17 | 0 | 千克 | | The refractory coating preparation, the construction condition of volatile organic matter content is more than 420 g/l; Coated facade, interior wall, floor, ceiling, etc |
| 3214.9000 90 | 其他非耐火涂面制剂;涂门面、内墙、地板、天花板等用 | 9.0 | 70 | 17 | 0 | 千克 | | Other, refractory coating agent; Coated facade, interior wall, floor, ceiling, etc |
| **32.15** | **印刷油墨、书写或绘图墨水及其他墨类,不论是否固体或浓缩:** | | | | | | | **Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:** |
| | -印刷油墨: | | | | | | | -Printing ink: |
| 3215.1100 | --黑色 | 6.5 | 45 | 17 | | 千克 | AB | --Black |
| 3215.1100 10 | 黑色,用于装入税号8443.31、8443.32或8443.39所列设备的工程形态的固体油墨 | 54,43 | 45 | 17 | 0 | 千克 | AB | Black, solid ink, for the engineering equipment of subheading No.8443.31, 8443.32 or 8443.39 |
| 3215.1100 90 | 其他黑色印刷油墨(不论是否固体或浓缩) | 6.5 | 45 | 17 | 0 | 千克 | AB | Other black printing oil, whether or not concentrated or solid |
| 3215.1900 | --其他 | 6.5 | 45 | 17 | | 千克 | | --Other |
| 3215.1900 10 | 其他用于装入税号8443.31、8443.32或8443.39所列设备的工程形态的固体油墨 | 54,43 | 45 | 17 | 0 | 千克 | | Other solid ink, for the engineering equipment of subheading No.8443.31, 8443.32 or 8443.39 |
| 3215.1900 90 | 其他印刷油墨(不论是否固体或浓缩) | 6.5 | 45 | 17 | 0 | 千克 | | Other printing oil, whether or not concentrated or solid |
| | -其他: | | | | | | | -Other: |
| 3215.9010 | ---书写墨水 | 6.5 | 70 | 17 | 13 | 千克 | | ---Writing or drawing inks |
| 3215.9020 | ---水性喷墨墨水 | 10 | 70 | 17 | 13 | 千克 | | ---Aqueous ink jet ink |
| 3215.9090 | ---其他 | 10 | 70 | 17 | 13 | 千克 | | ---Other |

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# 第三十三章
# 精油及香膏;芳香料制品及化妆盥洗品

# Chapter 33
# Essential oils and resinoids; perfumery, cosmetic or toilet preparations

**注释:**

一、本章不包括:

(一)税目 13.01 及 13.02 的天然油树脂及植物浸膏;

(二)税目 34.01 的肥皂及其他产品;

(三)税目 38.05 的脂松节油、木松节油和硫酸盐松节油及其他产品。

二、税目 33.02 所称"香料"仅指税目 33.01 所列的物质,从这些物质离析出来的香料组分以及合成芳香剂。

三、税目 33.03 至 33.07 主要包括适合作这些税目所列用途的零售包装产品,不论其是否混合(精油水馏液及水溶液除外)。

四、税目 33.07 所称"芳香料制品及化妆盥洗品",主要适用于下列产品:香袋;通过燃烧散发香气的制品;香纸及用化妆品浸渍或涂布的纸;隐形眼镜片或假眼用的溶液;用香水或化妆品浸渍、涂布、包覆的絮胎、毡呢及无纺织物;动物用盥洗品。

**Notes:**

1. This Chapter does not cover:
   (a) Natural oleoresins or vegetable extracts of heading No. 13.01 or 13.02;
   (b) Soap or other products of heading No. 34.01; or
   (c) Gum, wood or sulphate turpentine or other products of heading No. 38.05.
2. The expression "odoriferous substances" in heading No. 33.02 refers only to the substances of heading No. 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings No. 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression "perfumery, cosmetic or toilet preparations" in heading No. 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **33.01** | **精油(无萜或含萜),包括浸膏及净油;香膏;提取的油树脂;用花香吸取法或浸渍法制成的含浓缩精油的脂肪、固定油、蜡及类似品;精油脱萜时所得的萜烯副产品;精油水馏液及水溶液:** | | | | | | | **Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic byproducts of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:** |
| | -柑橘属果实的精油: | | | | | | | -Essential oils of citrus fruit: |
| 3301.1200 | --橙油 | 20 | 80 | 17 | 9 | 千克 | A | --Of orange |
| 3301.1300 | --柠檬油 | 20 | 80 | 17 | 9 | 千克 | A | --Of lemon |
| | --其他: | | | | | | | --Other: |
| 3301.1910 | ---白柠檬油(酸橙油) | 20 | 80 | 17 | 9 | 千克 | A | ---Of lime |
| 3301.1990 | ---其他 | 20 | 80 | 17 | 9 | 千克 | A | ---Other |
| | -非柑橘属果实的精油: | | | | | | | -Essential oils other than those of citrus fruit: |
| 3301.2400 | --胡椒薄荷油 | 20 | 90 | 17 | 9 | 千克 | A | --Of peppermint (Mentha piperita) |
| 3301.2500[暂] | --其他薄荷油 | 5 | 90 | 17 | 13 | 千克 | A | --Of other mints |
| | --其他: | | | | | | | --Other: |
| 3301.2910 | ---樟脑油 | 20 | 90 | 17 | 9 | 千克 | ABE | ---Of camphor |
| 3301.2920 | ---香茅油 | 15 | 70 | 17 | 9 | 千克 | A | ---Of citronella |
| 3301.2930 | ---茴香油 | 20 | 80 | 17 | 9 | 千克 | A | ---Of aniseed |
| 3301.2940 | ---桂油 | 20 | 80 | 17 | 9 | 千克 | A | ---Of cassia |
| 3301.2950 | ---山苍子油 | 20 | 80 | 17 | 9 | 千克 | A | ---Of litsea cubeba |
| 3301.2960 | ---桉叶油 | 20 | 80 | 17 | 9 | 千克 | AB | ---Of eucalyptus |
| | ---其他: | | | | | | | ---Other: |
| 3301.2991 | ----老鹳草油(香叶油) | 20 | 80 | 17 | 9 | 千克 | A | ----Of geranium |
| 3301.2999 | ----其他 | | 80 | 17 | | 千克 | | ----Other |
| 3301.2999[暂] 10 | 黄樟油 | 7 | 80 | 17 | 9 | 千克 | 23A | Oil of sassafras |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 3301.2999 91 | 其他濒危植物精油(柑橘属果实除外)(包括浸膏及净油) | 15 | 80 | 17 | | 千克 | AFE | Other endangered essential(other than citrus fruit )(including concretes and absolutes) |
| 3301.2999 99 | 其他非柑橘属果实的精油(包括浸膏及净油) | 15 | 80 | 17 | 9 | 千克 | A | Other essential oils other than those of citrus fruit (including concretes and absolutes) |
| | -香膏: | | | | | | | -Resinoids: |
| 3301.3010[暂] | ---鸢尾凝脂 | 10 | 80 | 17 | 13 | 千克 | | ---Balsam of irises |
| 3301.3090 | ---其他 | 20 | 80 | 17 | | 千克 | | ---Other |
| 3301.3090 10 | 其他濒危植物香膏 | 20 | 80 | 17 | | 千克 | FE | Other resinoids of endangered vegetable |
| 3301.3090 90 | 其他香膏 | 20 | 80 | 17 | 9 | 千克 | | Other resinoids |
| | -其他: | | | | | | | -Other: |
| 3301.9010 | ---提取的油树脂 | 20 | 80 | 17 | | 千克 | | ---Extracted oleoresins |
| 3301.9010 10 | 濒危植物提取的油树脂 | 20 | 80 | 17 | | 千克 | FE | Extracted oleoresins of endangered vegetable |
| 3301.9010 90 | 其他提取的油树脂 | 20 | 80 | 17 | 9 | 千克 | | Other extracted oleoresins |
| 3301.9020 | ---柑橘属果实的精油脱萜的萜烯副产品 | 20 | 80 | 17 | 9 | 千克 | | ---Terpenic byproducts of the deterpenation of essential oils of citrus fruit |
| 3301.9090 | ---其他 | 20 | 80 | 17 | 9 | 千克 | | ---Other |
| **33.02** | **工业原料用的混合香料以及以一种或多种香料为基本成分的混合物(包括酒精溶液);生产饮料用的以香料为基本成分的其他制品:** | | | | | | | **Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:** |
| | -食品或饮料工业用: | | | | | | | -Of a kind used in the food or drink industry: |
| 3302.1010 | ---生产饮料用的以香料为基本成分的制品,按容量计酒精浓度不超过0.5%的 | 15 | 90 | 17 | 13 | 千克 | A | ---Preparations based on odoriferous substances, of a kind used for the manufacture of beverages, alcoholic strength by volume not ≤0.5% vol. |
| 3302.1090 | ---其他 | 15 | 130 | 17 | 13 | 千克 | | ---Other |
| 3302.1090 01 | 生产食品、饮料用混合香料及制品(含以香料为基本成分的混合物,按容量计酒精浓度>0.5%) | 15 | 130 | 17 | 13 | 千克 | A | Mixtures of odoriferous substances and products, alcoholic strength by vol>0.5%, of a kind used in the food or drink industry |
| 3302.1090 90 | 其他生产食品用混合香料及制品(含以香料为基本成分的混合物) | 15 | 130 | 17 | 13 | 千克 | A | Other mistures of odoriferous substances and preparations, based on oboriferous substances, of a kind used in the food industry |
| 3302.9000 | -其他 | 10 | 130 | 17 | 13 | 千克 | | -Other |
| **33.03** | **香水及花露水:** | | | | | | | **Perfumes and toilet waters:** |
| 3303.0000 | 香水及花露水 | 10 | 150 | 17 | 13 | 千克/件 | AB | Perfumes and toilet waters |
| 3303.0000 10 | 包装标注含量以重量计的香水及花露水 | 10 | 150 | 17 | 13 | 千克/件 | | Perfumes and toilet waters |
| 3303.0000 20 | 包装标注含量以体积计的香水及花露水 | 10 | 150 | 17 | 13 | 千克/件 | | Perfumes and toilet waters |
| **33.04** | **美容品或化妆品及护肤品(药品除外),包括防晒油或晒黑油;指(趾)甲化妆品:** | | | | | | | **Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations:** |
| 3304.1000 | -唇用化妆品 | 10 | 150 | 17 | | 千克/件 | | -Lip make-up preparations |
| 3304.1000 11 | 包装标注含量以重量计的含濒危植物成分唇用化妆品 | 10 | 150 | 17 | 0 | 千克/件 | ABEF | Lip make-up preparations |
| 3304.1000 12 | 包装标注含量以体积计的含濒危植物成分唇用化妆品 | 10 | 150 | 17 | 0 | 千克/件 | ABEF | Lip make-up preparations |
| 3304.1000 13 | 包装标注规格为"片"或"张"的含濒危植物成分唇用化妆品 | 10 | 150 | 17 | 0 | 千克/件 | ABEF | Lip make-up preparations |
| 3304.1000 91 | 包装标注含量以重量计的其他唇用化妆品 | 10 | 150 | 17 | 13 | 千克/件 | AB | Lip make-up preparations |
| 3304.1000 92 | 包装标注含量以体积计的其他唇用化妆品 | 10 | 150 | 17 | 13 | 千克/件 | AB | Lip make-up preparations |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 3304.1000 93 | 包装标注规格为“片”或“张”的其他唇用化妆品 | 10 | 150 | 17 | 13 | 千克/件 | AB | Lip make-up preparations |
| 3304.2000 | -眼用化妆品 | 10 | 150 | 17 | | 千克/件 | | -Eye make-up preparations |
| 3304.2000 11 | 包装标注含量以重量计的含濒危植物成分眼用化妆品 | 10 | 150 | 17 | 0 | 千克/件 | ABEF | Eye make-up preparations |
| 3304.2000 12 | 包装标注含量以体积计的含濒危植物成分眼用化妆品 | 10 | 150 | 17 | 0 | 千克/件 | ABEF | Eye make-up preparations |
| 3304.2000 13 | 包装标注规格为“片”或“张”的含濒危植物成分眼用化妆品 | 10 | 150 | 17 | 0 | 千克/件 | ABEF | Eye make-up preparations |
| 3304.2000 91 | 包装标注含量以重量计的其他眼用化妆品 | 10 | 150 | 17 | 13 | 千克/件 | AB | Eye make-up preparations |
| 3304.2000 92 | 包装标注含量以体积计的其他眼用化妆品 | 10 | 150 | 17 | 13 | 千克/件 | AB | Eye make-up preparations |
| 3304.2000 93 | 包装标注规格为“片”或“张”的其他眼用化妆品 | 10 | 150 | 17 | 13 | 千克/件 | AB | Eye make-up preparations |
| 3304.3000暂 | -指(趾)甲化妆品 | 10 | 150 | 17 | 13 | 千克/件 | AB | -Manicure or pedicure preparations |
| 3304.3000暂 01 | 包装标注含量以重量计的指(趾)甲化妆品 | 10 | 150 | 17 | 13 | 千克/件 | AB | Manicture or pedicure preparations |
| 3304.3000暂 02 | 包装标注含量以体积计的指(趾)甲化妆品 | 10 | 150 | 17 | 13 | 千克/件 | AB | Manicture or pedicure preparations |
| 3304.3000暂 03 | 包装标注规格为“片”或“张”的指(趾)甲化妆品 | 10 | 150 | 17 | 13 | 千克/件 | AB | Manicture or pedicure preparations |
| | -其他: | | | | | | | -Other: |
| 3304.9100 | --粉,不论是否压紧 | 10 | 150 | 17 | 13 | 千克/件 | AB | --Powders, whether or not compressed |
| 3304.9900 | --其他 | | 150 | 17 | | 千克/件 | | --Other |
| 3304.9900暂 11 | 包装标注含量以重量计的的护肤品(包括防晒油或晒黑油,但药品除外) | 2 | 150 | 17 | 13 | 千克/件 | AB | Preparations for the care of the skin(other than medicaments) |
| 3304.9900暂 12 | 包装标注含量以体积计的护肤品 | 2 | 150 | 17 | 13 | 千克/件 | AB | Preparations for the care of the skin(other than medicaments) |
| 3304.9900暂 13 | 包装标注规格为“片”或“张”的的护肤品 | 2 | 150 | 17 | 13 | 千克/件 | AB | Preparations for the care of the skin(other than medicaments) |
| 3304.9900 92 | 包装标注含量以重量计的其他含濒危植物成分美容品或化妆品 | 6.5 | 150 | 17 | 0 | 千克/件 | ABFE | Beauty or make-up preparations |
| 3304.9900 93 | 包装标注含量以体积计的其他含濒危植物成分美容品或化妆品 | 6.5 | 150 | 17 | 0 | 千克/件 | ABFE | Beauty or make-up preparations |
| 3304.9900 94 | 包装标注规格为“片”或“张”的其他含濒危植物成分美容品或化妆品 | 6.5 | 150 | 17 | 0 | 千克/件 | ABFE | Beauty or make-up preparations |
| 3304.9900 96 | 包装标注含量以重量计的其他美容品或化妆品 | 6.5 | 150 | 17 | 0 | 千克/件 | AB | Beauty or make-up preparations |
| 3304.9900 97 | 包装标注含量以体积计的其他美容品或化妆品 | 6.5 | 150 | 17 | 0 | 千克/件 | AB | Beauty or make-up preparations |
| 3304.9900 98 | 包装标注规格为“片”或“张”的其他美容品或化妆品 | 6.5 | 150 | 17 | | 千克/件 | AB | Beauty or make-up preparations |
| **33.05** | **护发品:** | | | | | | | **Preparations for use on the hair:** |
| 3305.1000 | -洗发剂(香波) | 6.5 | 150 | 17 | | 千克 | | -Shampoos |
| 3305.1000 10 | 含濒危植物成分的洗发剂 | 6.5 | 150 | 17 | | 千克 | ABFE | Shampoos containing composition of endangered vegetable |
| 3305.1000 90 | 其他洗发剂(香波) | 6.5 | 150 | 17 | 13 | 千克 | AB | Other shampoos |
| 3305.2000暂 | -烫发剂 | 10 | 150 | 17 | 13 | 千克 | AB | -Preparations for permanent waving or straightening |
| 3305.3000暂 | -定型剂 | 10 | 150 | 17 | 13 | 千克 | AB | -Hair lacquers |
| 3305.9000 | -其他 | 10 | 150 | 17 | 13 | 千克 | AB | -Other |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **33.06** | **口腔及牙齿清洁剂,包括假牙模膏及粉;清洁牙缝用的纱线(牙线),单独零售包装的:** | | | | | | | **Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail package:** |
| | -洁齿品: | | | | | | | -Dentifrices: |
| 3306.1010 | ---牙膏 | 10 | 150 | 17 | | 千克 | | ---Toothpastes |
| 3306.1010 10 | 含濒危植物成分牙膏 | 10 | 150 | 17 | | 千克 | ABEF | Toothpastes containing composition of endangered vegetable |
| 3306.1010 90 | 其他牙膏 | 10 | 150 | 17 | 13 | 千克 | AB | Other toothpastes |
| 3306.1090 | ---其他 | 10 | 150 | 17 | 9 | 千克 | | ---Other |
| 3306.2000 | -清洁牙缝用的纱线(牙线) | 10 | 70 | 17 | 9 | 千克 | | -Yarn used to clean between the teeth (dental floss) |
| 3306.9000 | -其他 | 10 | 70 | 17 | 9 | 千克 | AB | -Other |
| **33.07** | **剃须用制剂、人体除臭剂、沐浴用制剂、脱毛剂和其他税目未列名的芳香料制品及化妆盥洗品;室内除臭剂,不论是否加香水或消毒剂:** | | | | | | | **Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties:** |
| 3307.1000 | -剃须用制剂 | 10 | 150 | 17 | 13 | 千克 | AB | -Pre-shave, shaving or after-shave preparations |
| 3307.2000 | -人体除臭剂及止汗剂 | 10 | 150 | 17 | 13 | 千克 | AB | -Personal deodorants and antiperspirants |
| 3307.3000 | -香浴盐及其他沐浴用制剂 | 10 | 150 | 17 | 13 | 千克 | AB | -Perfumed bath salts and other bath preparations |
| | -室内散香或除臭制品,包括宗教仪式用的香: | | | | | | | -Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: |
| 3307.4100 | --神香及其他通过燃烧散发香气的制品 | 10 | 150 | 17 | 9 | 千克 | | --Agarbatti and other odoriferous preparations which operate by burning |
| 3307.4900 | --其他 | 10 | 150 | 17 | 9 | 千克 | | --Other |
| 3307.9000 | -其他 | 9 | 150 | 17 | 13 | 千克 | | -Other |

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# 第三十四章
# 肥皂、有机表面活性剂、洗涤剂、润滑剂、人造蜡、调制蜡、光洁剂、蜡烛及类似品、塑型用膏、“牙科用蜡”及牙科用熟石膏制剂

# Chapter 34
# Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

**注释：**

一、本章不包括：

（一）用作脱模剂的食用动植物油、脂混合物或制品（税目 15.17）；

（二）单独的已有化学定义的化合物；

（三）含肥皂或其他有机表面活性剂的洗发剂、洁齿品、剃须膏及沐浴用制剂（税目 33.05、33.06 及 33.07）。

二、税目 34.01 所称“肥皂”，只适用于水溶性肥皂。税目 34.01 的肥皂及其他产品可以含有添加料（例如，消毒剂、磨料粉、填料或药料）。含磨料粉的产品，只有条状、块状或模制形状可以归入税目 34.01。其他形状的应作为“去污粉及类似品”归入 税目 34.05。

三、税目 34.02 所称“有机表面活性剂”，是指温度在 20℃时与水混合配成 0.5%浓度的 水溶液，并在同样温度下搁置一小时后与下列规定相符的产品：

（一）成为透明或半透明的液体或稳定的乳浊液而未离析出不溶解物质；

（二）将水的表面张力减低到每厘米 45 达因及以下。

四、税目 34.03 所称“石油及从沥青矿物提取的油类”，适用于第二十七章注释二所规定的产品。

五、税目 34.04 所称“人造蜡及调制蜡”，仅适用于：

（一）用化学方法生产的具有蜡质特性的有机产品，不论是否为水溶性的；

（二）各种蜡混合制成的产品；

（三）以一种或几种蜡为基本原料并含有油脂、树脂、矿物质或其他原料的具有蜡质特性的产品。

本税目不包括：

（一）税目 15.16、34.02 或 38.23 的产品，不论是否具有蜡质特性；

（二）税目 15.21 的未混合的动物蜡或未混合的植物蜡，不论是否精制或着色；

（三）税目 27.12 的矿物蜡或类似产品，不论是否相互混合或仅经着色；

（四）混合、分散或溶解于液体溶剂的蜡（税目 34.05、38.09 等）。

**Notes:**

1. This Chapter does not cover:

(a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17);

(b) Separate chemically defined compounds; or

(c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No. 33.05, 33.06 or 33.07).

2. For the purposes of heading No. 34.01, the expression “soap” applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as “scouring powders and similar preparations”.

3. For the purposes of heading No. 34.02, “organic surface-active agents” are products which when mixed with water at a concentration of 0.5% at 20℃ and left to stand for one hour at the same temperature:

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(b) reduce the surface tension of water to $4.5\times10^{-2}$N/m (45 dyen/cm) or less.

4. In heading No. 34.03 the expression “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.

5. In heading No. 34.04, subject to the exclusions provided below, the expression “artificial waxes and prepared waxes” applies only to:

(a) Chemically produced organic products of a waxy character, whether or not water-soluble;

(b) Products obtained by mixing different waxes;

(c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

(a) Products of heading No. 15.16, 34.02 or 38.23, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading No. 15.21;

(c) Mineral waxes or similar products of heading No. 27.12, whether or not intermixed or merely coloured;

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings No. 34.05, 38.09, etc.).

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **34.01** | **肥皂;作肥皂用的有机表面活性产品及制品,条状、块状或模制形状的,不论是否含有肥皂;洁肤用的有机表面活性产品及制品,液状或膏状并制成零售包装的,不论是否含有肥皂;用肥皂或洗涤剂浸渍、涂面或包覆的纸、絮胎、毡呢及无纺织物:** | | | | | | | **Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:** |
| | -肥皂及有机表面活性产品及制品,条状、块状或模制形状的,以及用肥皂或洗涤剂浸渍、涂面或包覆的纸、絮胎、毡呢及无纺织物: | | | | | | | -Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: |
| 3401.1100 | --盥洗用(包括含有药物的产品) | 10 | 130 | 17 | 13 | 千克 | AB | --For toilet use (including medicated products) |
| | --其他: | | | | | | | --Other: |
| 3401.1910 | ---洗衣皂 | 10 | 80 | 17 | 13 | 千克 | | ---Laundry soap |
| 3401.1990[暂] | ---其他 | 10 | 130 | 17 | 13 | 千克 | | ---Other |
| 3401.2000[暂] | -其他形状的肥皂 | 10 | 130 | 17 | 13 | 千克 | | -Soap in other forms |
| 3401.3000 | -洁肤用的有机表面活性产品及制品,液状或膏状并制成零售包装的,不论是否含有肥皂 | 10 | 130 | 17 | 13 | 千克 | AB | -Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap |
| **34.02** | **有机表面活性剂(肥皂除外);表面活性剂制品、洗涤剂(包括助洗剂)及清洁剂,不论是否含有肥皂,但税目34.01的产品除外:** | | | | | | | **Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01:** |
| | -有机表面活性剂,不论是否零售包装: | | | | | | | -Organic surface-active agents, whether or not put up for retail sale: |
| 3402.1100 | --阴离子型 | 6.5 | 30 | 17 | 13 | 千克 | | --Anionic |
| 3402.1200 | --阳离子型 | 6.5 | 30 | 17 | 13 | 千克 | | --Cationic |
| 3402.1300 | --非离子型 | 6.5 | 30 | 17 | 13 | 千克 | | --Non-ionic |
| 3402.1300 10 | 含有壬基酚聚氧乙烯醚的有机表面活性剂(不论是否零售包装,肥皂除外) | 6.5 | 30 | 17 | 13 | 千克 | X | Organic surface-active agents, containing polyoxy ethrlene nonyl phinyl ether (whether or not put up for retail sale, other than soap) |
| 3402.1300 90 | 其他非离子型有机表面活性剂(不论是否零售包装,肥皂除外) | 6.5 | 30 | 17 | 13 | 千克 | | Other organic surface-active agents (whether or not put up for retail sale, other than soap) |
| 3402.1900 | --其他 | 6.5 | 30 | 17 | 13 | 千克 | | --Other |
| | -零售包装的制品: | | | | | | | -Preparations put up for retail sale: |
| 3402.2010 | ---合成洗涤粉 | 10 | 80 | 17 | 13 | 千克 | | ---Synthetic detergents in powder form |
| 3402.2090 | ---其他 | 10 | 80 | 17 | 13 | 千克 | | ---Other |
| 3402.9000 | -其他 | | 80 | 17 | 13 | 千克 | | -Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 3402.9000暂 01 | 十二烷基苯磺酸钙甲醇溶液(非零售包装,十二烷基苯磺酸钙含量高于70%) | 7 | 80 | 17 | 13 | 千克 | | Calcium dodecyl benzen sulfonate methanol solution (containing more than 70% of calcium dodecyl benzosulfonate, not put up for retail sale) |
| 3402.9000 90 | 非零售包装有机表面活性剂制品(包括洗涤剂及清洁剂,不论是否含有肥皂) | 9 | 80 | 17 | 13 | 千克 | | Organic surface-active agents, including washing preparations and cleaning preparations, whether or not containing soap, not in forms or packing for retail sale |
| **34.03** | **润滑剂(包括以润滑剂为基本成分的切削油制剂、螺栓或螺母松开剂、防锈或防腐蚀制剂及脱模剂)及用于纺织材料、皮革、毛皮或其他材料油脂处理的制剂,但不包括以石油或从沥青矿物提取的油类为基本成分(按重量计不低于70%)的制剂:** | | | | | | | **Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anticorrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:** |
| | -含有石油或从沥青矿物提取的油类: | | | | | | | -Containing petroleum oils or oils obtained from bituminous minerals: |
| 3403.1100暂 | --处理纺织材料、皮革、毛皮或其他材料的制剂 | 8 | 50 | 17 | 9 | 千克 | | --Preparations for the treatment of textile materials, leather, furskins or other materials |
| 3403.1900暂 | --其他 | 8 | 50 | 17 | 9 | 千克 | | --Other |
| | -其他: | | | | | | | -Other: |
| 3403.9100暂 | --处理纺织材料、皮革、毛皮或其他材料的制剂 | 8 | 50 | 17 | 9 | 千克 | | --Preparations for the treatment of textile materials, leather, furskins or other materials |
| 3403.9900 | --其他 | 10 | 50 | 17 | 9 | 千克 | | --Other |
| **34.04** | **人造蜡及调制蜡:** | | | | | | | **Artificial waxes and prepared waxes:** |
| 3404.2000 | -聚氧乙烯(聚乙二醇)蜡 | 10 | 70 | 17 | 9 | 千克 | | -Of poly(oxyethylene) (polyethylene glycol) |
| 3404.9000 | -其他 | 10 | 70 | 17 | | 千克 | | -Other |
| **34.05** | **鞋靴、家具、地板、车身、玻璃或金属用的光洁剂、擦洗膏、去污粉及类似制品(包括用这类制剂浸渍、涂面或包覆的纸、絮胎、毡呢、无纺织物、泡沫塑料或海绵橡胶),但不包括税目34.04的蜡:** | | | | | | | **Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04:** |
| 3405.1000 | -鞋靴或皮革用的上光剂及类似制品 | 10 | 80 | 17 | 9 | 千克 | | -Polishes, creams and similar preparations for footwear or leather |
| 3405.2000 | -保养木制家具、地板或其他木制品用的上光剂及类似制品 | 10 | 80 | 17 | 9 | 千克 | | -Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork |
| 3405.3000 | -车身用的上光剂及类似制品,但金属用的光洁剂除外 | 10 | 80 | 17 | 9 | 千克 | | -Polishes and similar preparations for coachwork, other than metal polishes |
| 3405.4000 | -擦洗膏、去污粉及类似制品 | 10 | 80 | 17 | 9 | 千克 | | -Scouring pastes and powders and other scouring preparations |
| 3405.9000 | -其他 | 10 | 80 | 17 | 9 | 千克 | | -Other |
| **34.06** | **各种蜡烛及类似品:** | | | | | | | **Candles, tapers and the like:** |
| 3406.0000 | 各种蜡烛及类似品 | 10 | 130 | 17 | | 千克 | | Candles, tapers and the like |
| 3406.0000 10 | 含濒危动物成分的蜡烛及类似品 | 10 | 130 | 17 | | 千克 | EF | Candle and gimilar products made from on endangered animals |
| 3406.0000 90 | 其他各种蜡烛及类似品 | 10 | 130 | 17 | 17 | 千克 | | Other candles, tapers and the like |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **34.07** | 塑型用膏,包括供儿童娱乐用的在内;通称为“牙科用蜡”或“牙科造形膏”的制品,成套、零售包装或制成片状、马蹄形、条状及类似形状的;以熟石膏(煅烧石膏或硫酸钙)为基本成分的牙科用其他制品: | | | | | | | **Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):** |
| 3407.0010 | ---牙科用蜡及造型膏 | 6.5 | 30 | 17 | 9 | 千克 | | ---Preparations of a kind known as "dental wax" or as "dental impression compounds" |
| 3407.0020 | ---以熟石膏为基本成分的牙科用其他制品 | 6.5 | 40 | 17 | 9 | 千克 | | ---Other preparations for use in dentistry, with a basis of plaster |
| 3407.0090 | ---其他 | 10 | 100 | 17 | 9 | 千克 | | ---Other |

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# 第三十五章
# 蛋白类物质;改性淀粉;胶;酶

# Chapter 35
# Albuminoidal substances; modified starches; glues; enzymes

**注释:**

一、本章不包括:

(一)酵母(税目 21.02);

(二)第三十章的血份(非治病、防病用的血清白蛋白除外)、药品及其他产品;

(三)预鞣用酶制剂(税目 32.02);

(四)第三十四章的加酶的浸透剂、洗涤剂及其他产品;

(五)硬化蛋白(税目 39.13);

(六)印刷工业用的明胶产品(第四十九章)。

二、税目 35.05 所称"糊精",是指淀粉的降解产品,其还原糖含量以右旋糖的干重量计不超过 10%。

如果还原糖含量超过 10%,应归入税目 17.02。

**Notes:**

1. This Chapter does not cover:

(a) Yeasts (heading No. 21.02);

(b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;

(c) Enzymatic preparations for pre-tanning (heading No. 32.02);

(d) Enzymatic soaking or washing preparations or other products of Chapter 34;

(e) Hardened proteins (heading No. 39.13); or

(f) Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading No. 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **35.01** | **酪蛋白、酪蛋白酸盐及其他酪蛋白衍生物;酪蛋白胶:** | | | | | | | **Casein, caseinates and other casein derivatives; casein glues:** |
| 3501.1000 | -酪蛋白 | 10 | 35 | 17 | 13 | 千克 | AB | -Casein |
| 3501.9000 | -其他 | 10 | 35 | 17 | 13 | 千克 | AB | -Other |
| **35.02** | **白蛋白(包括按重量计干质成分的乳清蛋白含量超过 80%的两种或两种以上的乳清蛋白浓缩物)、白蛋白盐及其他白蛋白衍生物:** | | | | | | | **Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:** |
| | -卵清蛋白: | | | | | | | -Egg albumin: |
| 3502.1100 | --干的 | 10 | 80 | 17 | 13 | 千克 | AB | --Dried |
| 3502.1900 | --其他 | 10 | 80 | 17 | 13 | 千克 | AB | --Other |
| 3502.2000 | -乳白蛋白(包括两种或两种以上的乳清蛋白浓缩物) | 10 | 35 | 17 | 13 | 千克 | AB | -Milk albumin, including concentrates of two or more whey proteins |
| 3502.9000 | -其他 | 10 | 35 | 17 | 13 | 千克 | AB | -Other |
| **35.03** | **明胶(包括长方形、正方形明胶薄片,不论是否表面加工或着色)及其衍生物;鱼鳔胶;其他动物胶,但不包括税目 35.01 的酪蛋白胶:** | | | | | | | **Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01:** |
| 3503.0010 | ---明胶及其衍生物 | | 35 | 17 | 13 | 千克 | | ---Gelatin and gelatin derivatives |
| 3503.0010[暂] 01 | 明胶 | 5 | 35 | 17 | 13 | 千克 | AB | Gelatin |
| 3503.0010 90 | 明胶的衍生物(包括长方形、正方形明胶薄片,不论是否表面加工或着色) | 12 | 35 | 17 | 13 | 千克 | AB | Gelatin derivatives (including gelatin in rectangular, square sheets, whether or not surface-worked or coloured) |
| 3503.0090 | ---其他 | 12 | 50 | 17 | 13 | 千克 | AB | ---Other |
| **35.04** | **蛋白胨及其衍生物;其他税目未列名的蛋白质及其衍生物;皮粉,不论是否加入铬矾:** | | | | | | | **Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed:** |
| 3504.0010 | ---蛋白胨 | 3 | 11 | 17 | 13 | 千克 | AB | ---Peptones |
| 3504.0090 | ---其他 | 8 | 35 | 17 | 13 | 千克 | AB | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **35.05** | **糊精及其他改性淀粉(例如,预凝化淀粉或酯化淀粉);以淀粉、糊精或其他改性淀粉为基本成分的胶:** | | | | | | | **Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:** |
| 3505.1000[暂] | -糊精及其他改性淀粉 | 6 | 50 | 17 | 13 | 千克 | A | -Dextrins and other modified starches |
| 3505.2000 | -胶 | 20 | 50 | 17 | 13 | 千克 | A | -Glues |
| **35.06** | **其他税目未列名的调制胶及其他调制黏合剂;适于作胶或黏合剂用的产品,零售包装每件净重不超过1千克:** | | | | | | | **Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:** |
| 3506.1000 | -适于作胶或黏合剂用的产品,零售包装每件净重不超过1千克 | 10 | 90 | 17 | 13 | 千克 | | -Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1kg |
| 3506.1000 10 | 硅酮结构密封胶(零售包装每件净重不超过1千克) | 10 | 90 | 17 | 13 | 千克 | A | Structure silicone sealant (in forms or packing for retail sale as glues or adhesives, not exceeding a net weight of 1kg) |
| 3506.1000 90 | 其他适于作胶或黏合剂的零售产品(零售包装每件净重不超过1千克) | 10 | 90 | 17 | 13 | 千克 | | Other-products suitable for use as glues or adhesives, in forms or packing for retail sale as glues or adhesives, not exceeding a net weight of 1kg |
| | -其他: | | | | | | | -Other: |
| | --以橡胶或税目39.01至39.13的聚合物为基本成分的黏合剂: | | | | | | | --Adhesives based on polymers of headings Nos. 39.01 to 39.13 or on rubber: |
| 3506.9110 | ---以聚酰胺为基本成分的 | 10 | 90 | 17 | 13 | 千克 | | ---Based on polyamide |
| 3506.9120 | ---以环氧树脂为基本成分的 | 10 | 90 | 17 | 13 | 千克 | | ---Based on epoxy resin |
| 3506.9190 | ---其他 | 10 | 90 | 17 | 13 | 千克 | | ---Other |
| 3506.9190 10 | 非零售,硅酮结构密封胶 | 10 | 90 | 17 | 13 | 千克 | A | Structure silicone sealant, not in forms or packing for retail sale |
| 3506.9190 20 | 专门或主要用于显示屏或触摸屏制造的光学透明膜黏合剂和光固化液体黏合剂(包括以人造树脂(环氧树脂除外)为基本成分的) | 7.5,5 | 90 | 17 | 13 | 千克 | | Specially built or is mainly used to display or touch screen optical transparent film adhesive and light curing liquid adhesive (including synthetic resin (epoxy resin except) as the basic component of) |
| 3506.9190 90 | 其他橡胶或塑料为基本成分黏合剂[包括以人造树脂(环氧树脂除外)为基本成分的] | 10 | 90 | 17 | 13 | 千克 | | Other adhesives based on rubber or plastic including [artificial resin (other than epoxy resin)] |
| 3506.9900 | --其他 | 10 | 90 | 17 | 13 | 千克 | | --Other |
| **35.07** | **酶;其他税目未列名的酶制品:** | | | | | | | **Enzymes; prepared enzymes not elsewhere specified or included:** |
| 3507.1000 | -粗制凝乳酶及其浓缩物 | 6 | 30 | 17 | 13 | 千克 | AB | -Rennet and concentrates thereof |
| | -其他: | | | | | | | -Other: |
| 3507.9010 | ---碱性蛋白酶 | 6 | 30 | 17 | 13 | 千克 | AB | ---Basic proteinase |
| 3507.9020 | ---碱性脂肪酶 | 6 | 30 | 17 | 13 | 千克 | AB | ---Basic lipase |
| 3507.9090 | ---其他 | 6 | 30 | 17 | 13 | 千克 | AB | ---Other |

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# 第三十六章
# 炸药;烟火制品;火柴;引火合金;易燃材料制品

# Chapter 36
# Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

**注释:**

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression "articles of combustible materials" in heading No. 36.06 applies only to:

(a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 $cm^3$;

(c) Resin torches, firelighters and the like.

**Notes:**

一、本章不包括单独的已有化学定义的化合物,但下列注释二(一)、(二)所述物品除外。

二、税目 36.06 所称"易燃材料制品",只适用于:

(一)聚乙醛、六甲撑四胺及类似物质,已制成片、棒或类似形状作燃料用的;以酒精为基本成分的固体或半固体燃料及类似的配制燃料;

(二)直接灌注香烟打火机及类似打火器用的液体燃料或液化气体燃料,其包装容器的容积不超过 300 立方厘米;

(三)树脂火炬、引火物及类似品。

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **36.01** | **发射药:** | | | | | | | **Propellent powders:** |
| 3601.0000 | 发射药 | 9 | 50 | 17 | | 千克 | | Propellent powders |
| 3601.0000 10 | 模压的胶质推进剂 | 9 | 50 | 17 | | 千克 | 3 | Colloidal propellant, molded |
| 3601.0000 20 | 含硝化粘接剂及铝粉>5%的推进剂 | 9 | 50 | 17 | | 千克 | 3 | Propellant, containing cementing agent and aluminum powder>5% |
| 3601.0000 90 | 其他发射药 | 9 | 50 | 17 | | 千克 | | Other propellent powders |
| **36.02** | **配制炸药,但发射药除外:** | | | | | | | **Prepared explosives, other than propellent powders:** |
| 3602.0010 | ---硝铵炸药 | 9 | 50 | 17 | | 千克 | | ---Based on ammonals nitrate |
| 3602.0010 10 | 符合特定标准的硝胺炸药(硝胺类物质超过 2%,或密度 > 1.8g/$cm^3$、爆速>8000m/s) | 9 | 50 | 17 | | 千克 | 3 | Meet specific standared of ammonium nitrate explosives(containing of ammonium nitrate>2%, density>1.8g/$cm^3$, explodingvelocity>8000m/s) |
| 3602.0010 90 | 其他硝铵炸药,但发射药除外 | 9 | 50 | 17 | | 千克 | | Other ammonium nitrate explosives, other than propellent powders |
| 3602.0090 | ---其他 | 9 | 50 | 17 | | 千克 | | ---Other |
| 3602.0090 10 | 符合特定标准的其他配制炸药(含六硝基芪 > 2%,或密度 > 1.8g/$cm^3$、爆速>8000m/s) | 9 | 50 | 17 | | 千克 | 3 | Meet specific standared of explosives (containing hexanitrostilbene > 2%, density > 1.8g/$cm^3$, exploding velocity>8000m/s) |
| 3602.0090 90 | 其他配制炸药,但发射药除外 | 9 | 50 | 17 | | 千克 | | Other prepared explosives, other than propellent powders |
| **36.03** | **安全导火索;导爆索;火帽或雷管;引爆器;电雷管:** | | | | | | | **Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators:** |
| 3603.0000 | 安全导火索;导爆索;火帽或雷管;引爆器;电雷管 | 9 | 50 | 17 | | 千克 | | Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators |
| 3603.0000 10 | 爆炸桥 | 9 | 50 | 17 | | 千克 | 3 | Detonating bridge |
| 3603.0000 20 | 爆炸桥丝 | 9 | 50 | 17 | | 千克 | 3 | Detonating bridge filaments |
| 3603.0000 30 | 冲击片 | 9 | 50 | 17 | | 千克 | 3 | Percussion cap |
| 3603.0000 40 | 爆炸箔起爆器 | 9 | 50 | 17 | | 千克 | 3 | Detonating foil igniter |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 3603.0000 50 | 使用单个或多个雷管的装置(由单一点火信号同时起爆,不包括仅使用起药的雷管) | 9 | 50 | 17 | | 千克 | 3 | Devices with one or more detonator (detonated by one electric firing signal at the same time, other than those used detonating powder only) |
| 3603.0000 60 | 炸药雷管点火装置(用于引爆上述税目36.03各子目列名的爆炸配件的雷管) | 9 | 50 | 17 | | 千克 | 3 | Explosive detonator ignition (for igniting detonators assembled with parts of subheadings of heading NO. 36.03) |
| 3603.0000 90 | 其他安全导火索导爆索等引爆器件(包括火帽或雷管、引爆器、电雷管) | 9 | 50 | 17 | | 千克 | | Other safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators |
| **36.04** | **烟花、爆竹、信号弹、降雨火箭、浓雾信号弹及其他烟火制品:** | | | | | | | **Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:** |
| 3604.1000 | -烟花、爆竹 | 6 | 130 | 17 | 13 | 千克 | AB | -Fireworks |
| 3604.9000 | -其他 | 6 | 100 | 17 | 13 | 千克 | | -Other |
| **36.05** | **火柴,但税目36.04的烟火制品除外:** | | | | | | | **Matches, other than pyrotechnic articles of heading No. 36.04:** |
| 3605.0000 | 火柴,但税目36.04的烟火制品除外 | 6 | 100 | 17 | | 千克 | | Matches, other than pyrotechnic articles of heading No. 36.04 |
| **36.06** | **各种形状的铈铁及其他引火合金;本章注释二所述的易燃材料制品:** | | | | | | | **Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:** |
| 3606.1000 | -直接灌注香烟打火机及类似打火器用的液体燃料或液化气体燃料,其包装容器的容积不超过300立方厘米 | 10 | 80 | 17 | | 千克 | | -Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 $cm^3$ |
| | -其他: | | | | | | | -Other: |
| | ---铈铁及其他引火合金: | | | | | | | ---Ferro-cerium and other pyrophoric alloys: |
| 3606.9011 | ----已切成形可直接使用 | 9 | 80 | 17 | | 千克 | | ----Cut to shape, for immediate use |
| 3606.9019 | ----其他 | 9 | 50 | 17 | | 千克 | | ----Other |
| 3606.9090 | ---其他 | 9 | 80 | 17 | | 千克 | | ---Other |

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# 第三十七章
# 照相及电影用品

# Chapter 37
# Photographic or cinematographic goods

**注释：**

一、本章不包括废碎料。

二、本章所称“摄影”，是指光或其他射线作用于感光面上直接或间接形成可见影像的过程。

**Chapter Notes:**

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word “photographic” relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **37.01** | **未曝光的摄影感光硬片及平面软片，用纸、纸板及纺织物以外任何材料制成；未曝光的一次成像感光平片，不论是否分装：** | | | | | | | **Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:** |
| 3701.1000暂 | -X光用 | 10 | 40 | 17 | 13 | 千克/平方米 | | -For X-ray |
| 3701.2000 | -一次成像平片 | 5 | 40 | 17 | 13 | 千克 | | -Instant print film |
| | -其他硬片及软片，任何一边超过255毫米： | | | | | | | -Other plates and film, with any side exceeding 255 mm: |
| | ---照相制版用： | | | | | | | ---For preparing printing plates or cylinders: |
| 3701.3021 | ----激光照排片 | 7.5,5 | 50 | 17 | 13 | 千克/平方米 | | ----Laser phototypesetting film |
| 3701.3022 | ----PS版 | 7.5,5 | 50 | 17 | 13 | 千克/平方米 | | ----Precoated sensitized plate |
| 3701.3024 | ----CTP版 | 7.5,5 | 50 | 17 | 13 | 千克/平方米 | | ----CTP plate |
| 3701.3025 | ----柔性印刷板 | 7.5,5 | 50 | 17 | | 千克/平方米 | | ----Flexible printed board |
| 3701.3029 | ----其他 | 7.5,5 | 50 | 17 | 13 | 千克/平方米 | | ----Other |
| 3701.3090 | ---其他 | 15,10 | 70 | 17 | 13 | 千克/平方米 | | ---Other |
| | -其他： | | | | | | | -Other: |
| 3701.9100 | --彩色摄影用 | 22 | 70 | 17 | 13 | 千克 | | --For colour photography (polychrome) |
| | --其他： | | | | | | | --Other: |
| 3701.9920 | ---照相制版用 | | 40 | 17 | 13 | 千克/平方米 | | ---For preparing printing plates or cylinders |
| 3701.9920暂 01 | 石英玻璃基质的未曝光感光硬片 | 5 | 40 | 17 | 13 | 千克/平方米 | | Quartz glass matrix of photographic film, unexposed |
| 3701.9920 90 | 照相制版用其他未曝光软片及硬片(非彩色摄影用，边长≤255mm) | 8.8,7.5 | 40 | 17 | 13 | 千克/平方米 | | Other photographic plates and film in the flat sensitized for preparing printing plates or cylinders, with any side ≤ 255mm, (other than ultrtafine-grain plate, other than for colour photography) |
| 3701.9990 | ---其他 | 21.9,18.8 | 70 | 17 | 13 | 千克/平方米 | | ---Other |
| **37.02** | **成卷的未曝光摄影感光胶片，用纸、纸板及纺织物以外任何材料制成；未曝光的一次成像感光卷片：** | | | | | | | **Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed:** |
| 3702.1000 | -X光用 | 10 | 40 | 17 | 13 | 千克/平方米 | | -For X-ray |
| | -无齿孔的其他胶片，宽度不超过105毫米： | | | | | | | -Other film, without perforations, of a width not exceeding 105 mm: |
| | --彩色摄影用： | | | | | | | --For colour photography (polychrome): |
| 3702.3110 | ---一次成像卷片 | 5 | 40 | 17 | 13 | 个/平方米 | | ---Instant print film |
| 3702.3190 | ---其他 | T2 | T2 | 17 | 13 | 个/平方米 | | ---Other |
| | --其他涂卤化银乳液的： | | | | | | | --Other, with silver halide emulsion: |
| 3702.3210 | ---一次成像卷片 | 5 | 40 | 17 | 13 | 千克/平方米 | | ---Instant print film |
| 3702.3220 | ---照相制版用 | T2 | T2 | 17 | 13 | 千克/平方米 | | ---For preparing printing plates or cylinders |
| 3702.3290 | ---其他 | T2 | T2 | 17 | 13 | 千克/平方米 | | ---Other |
| | --其他： | | | | | | | --Other: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 3702.3920 | ---照相制版用 | T2 | T2 | 17 | 13 | 千克/平方米 | | ---For preparing printing plates or cylinders |
| 3702.3990 | ---其他 | T2 | T2 | 17 | 13 | 千克/平方米 | | ---Other |
| | -无齿孔的其他胶片,宽度超过105毫米: | | | | | | | -Other film, without perforations, of a width exceeding 105 mm: |
| 3702.4100 | --彩色摄影用,宽度超过610毫米,长度超过200米 | T2 | T2 | 17 | 13 | 千克/平方米 | | --Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome) |
| | --非彩色摄影用,宽度超过610毫米,长度超过200米: | | | | | | | --Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography: |
| | ---照相制版用: | | | | | | | ---For preparing printing plates or cylinders: |
| 3702.4221 | ----印刷电路板制造用光致抗蚀干膜 | T2 | T2 | 17 | 13 | 千克/平方米 | | ----Wide anticorrosive photographic plate for printed circuit processing |
| 3702.4229 | ----其他 | T2 | T2 | 17 | 13 | 千克/平方米 | | ----Other |
| | ---其他: | | | | | | | ---Other: |
| 3702.4292 | ----红色或红外激光胶片 | | T2 | 17 | 13 | 千克/平方米 | | ----Red or infra-red laser film |
| 3702.4292暂 01 | 未曝光红色或红外激光胶片(宽长胶卷指宽度>800mm,长度>1000m) | ① | T2 | 17 | 13 | 千克/平方米 | | Red or infra-red laser film, unexposed, of a width>800mm, of a length>1000m, |
| 3702.4292 90 | 其他未曝光红色或红外激光胶片(610mm<宽度≤800mm,200m<长度≤1000m) | T2 | T2 | 17 | 13 | 千克/平方米 | | Other red or infra-red laser film, unexposed, 610mm < width≤800mm, 200m<length≤1001m, |
| 3702.4299 | ----其他 | T2 | T2 | 17 | 13 | 千克/平方米 | | ----Other |
| | --宽度超过610毫米,长度不超过200米: | | | | | | | --Of a width exceeding 610 mm and of a length not exceeding 200 m: |
| | ---照相制版用: | | | | | | | ---For preparing printing plates or cylinders: |
| 3702.4321 | ----激光照排片 | 0 | T2 | 17 | 13 | 千克/平方米 | | ----Laser phototypesetting film |
| 3702.4329 | ----其他 | T2 | T2 | 17 | 13 | 千克/平方米 | | ----Other |
| 3702.4390 | ---其他 | T2 | T2 | 17 | 13 | 千克/平方米 | | ---Other |
| | --宽度超过105毫米,但不超过610毫米: | | | | | | | --Of a width exceeding 105 mm but not exceeding 610 mm: |
| | ---照相制版用: | | | | | | | ---For preparing printing plates or cylinders: |
| 3702.4421 | ----激光照排片 | T2 | T2 | 17 | 13 | 千克/平方米 | | ----Laser phototypesetting film |
| 3702.4422 | ----印刷电路板制造用光致抗蚀干膜 | T2 | T2 | 17 | 13 | 千克/平方米 | | ----Narrow anticorrosive photographic plate for printed circuit processing |
| 3702.4429 | ----其他 | T2 | T2 | 17 | 13 | 千克/平方米 | | ----Other |
| 3702.4490 | ---其他 | T2 | T2 | 17 | 13 | 千克/平方米 | | ---Other |
| | -彩色摄影用的其他胶片: | | | | | | | -Other film, for colour photography (polychrome): |
| 3702.5200 | --宽度不超过16毫米 | T2 | T2 | 17 | 13 | 米/平方米 | | --Of a width not exceeding 16 mm |
| 3702.5300 | --幻灯片用,宽度超过16毫米,但不超过35毫米,长度不超过30米 | T2 | T2 | 17 | 13 | 米/平方米 | | --Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides |
| | --非幻灯片用,宽度超过16毫米,但不超过35毫米,长度不超过30米: | | | | | | | --Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides: |
| 3702.5410 | ---宽度为35毫米,长度不超过2米 | T2 | T2 | 17 | 13 | 米/平方米 | | ---Of a width 35 mm and of a length not exceeding 2 m |
| 3702.5490 | ---其他 | T2 | T2 | 17 | 13 | 米/平方米 | | ---Other |
| | --宽度超过16毫米,但不超过35毫米,长度超过30米: | | | | | | | --Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m: |

① 3702.4292暂定税率为:1.05元/平方米

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 3702.5520 | ---电影胶片 | | T2 | 17 | 13 | 米/平方米 | | ---Cinematographic film |
| 3702.5590 | ---其他 | T2 | T2 | 17 | 13 | 米/平方米 | | ---Other |
| | --宽度超过35毫米： | | | | | | | --Of a width exceeding 35 mm： |
| 3702.5620 | ---电影胶片 | T2 | T2 | 17 | 13 | 米/平方米 | | ---Cinematographic film |
| 3702.5690 | ---其他 | T2 | T2 | 17 | 13 | 米/平方米 | | ---Other |
| | -其他： | | | | | | | -Other： |
| 3702.9600 | --宽度不超过35毫米,长度不超过30米 | T2 | T2 | 17 | 13 | 米/平方米 | | --Of a width not exceeding 35 mm and of a length not exceeding 30 mm |
| 3702.9700 | --宽度不超过35毫米,长度超过30米 | T2 | T2 | 17 | 13 | 米/平方米 | | --Of a width not exceeding 35 mm and of a length exceeding 30 mm |
| 3702.9800 | --宽度超过35毫米 | T2 | T2 | 17 | 13 | 米/平方米 | | --Of a width exceeding 35 mm |
| **37.03** | **未曝光的摄影感光纸、纸板及纺织物：** | | | | | | | **Photographic paper, paperboard and textiles, sensitized, unexposed：** |
| | -成卷,宽度超过610毫米： | | | | | | | -In rolls of a width exceeding 610 mm： |
| 3703.1010 | ---感光纸及纸板 | 18 | 100 | 17 | 13 | 千克 | | ---Photographic paper and paperboard |
| 3703.1090 | ---其他 | 18 | 70 | 17 | 13 | 千克 | | ---Other |
| | -其他,彩色摄影用： | | | | | | | -Other, for colour photography (polychrome)： |
| 3703.2010 | ---感光纸及纸板 | 35 | 100 | 17 | 13 | 千克 | | ---Photographic paper and paperboard |
| 3703.2090 | ---其他 | 18 | 70 | 17 | 13 | 千克 | | ---Other |
| | -其他： | | | | | | | -Other： |
| 3703.9010 | ---感光纸及纸板 | 35 | 100 | 17 | 13 | 千克 | | ---Photographic paper and paperboard |
| 3703.9090 | ---其他 | 18 | 70 | 17 | 13 | 千克 | | ---Other |
| **37.04** | **已曝光未冲洗的摄影硬片、软片、纸、纸板及纺织物：** | | | | | | | **Photographic plates, film, paper, paperboard and textiles, exposed but not developed：** |
| 3704.0010 | ---电影胶片 | 6.5 | 30 | 17 | 13 | 千克 | Z | ---Cinematographic film |
| 3704.0090 | ---其他 | 18 | 70 | 17 | 13 | 千克 | | ---Other |
| **37.05** | **已曝光已冲洗的摄影硬片及软片,但电影胶片除外：** | | | | | | | **Photographic plates and film, exposed and developed, other than cinematographic film：** |
| 3705.0010 | ---教学专用幻灯片 | 0 | 0 | 17 | | 千克 | | ---Lantern slides, for education-al use only |
| | ---缩微胶片： | | | | | | | ---Microfilms： |
| 3705.0021 | ----书籍、报刊的 | 0 | 0 | 17 | | 千克 | | -----For printed books and news-papers |
| 3705.0029 | ----其他 | 3,2 | 14 | 17 | | 千克 | | ----Other |
| 3705.0090 | ---其他 | 13.5,9 | 70 | 17 | | 千克 | | ---Other |
| **37.06** | **已曝光已冲洗的电影胶片,不论是否配有声道或仅有声道：** | | | | | | | **Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track：** |
| | -宽度在35毫米及以上： | | | | | | | -Of a width of 35 mm or more： |
| 3706.1010 | ---教学专用 | 0 | 0 | 17 | 17 | 千克/米 | Z | ---For educational use only |
| 3706.1090 | ---其他 | 5 | 14 | 17 | 17 | 千克/米 | Z | ---Other |
| | -其他： | | | | | | | -Other： |
| 3706.9010 | ---教学专用 | 0 | 0 | 17 | 17 | 千克/米 | Z | ---For educational use only |
| 3706.9090 | ---其他 | 4 | 14 | 17 | 17 | 千克/米 | Z | ---Other |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **37.07** | **摄影用化学制剂(不包括上光漆、胶水、黏合剂及类似制剂);摄影用未混合产品;定量包装或零售包装可立即使用的:** | | | | | | | **Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:** |
| 3707.1000 | -感光乳液 | | 35 | 17 | 13 | 千克 | | -Sensitizing emulsions |
| 3707.1000[暂] 01 | 不含银的感光乳液剂 | 4 | 35 | 17 | 13 | 千克 | | Sensitizing emulsions agent, not containing silver |
| 3707.1000 90 | 其他感光乳液 | 8 | 35 | 17 | 13 | 千克 | | Other sensitizing emulsions |
| | -其他: | | | | | | | -Other: |
| 3707.9010 | ---冲洗照相胶卷及相片用 | 14,12 | 100 | 17 | 13 | 千克 | | ---For use in developing photographic film and photographs |
| 3707.9020[暂] | ---复印机用 | ① | 45 | 17 | 13 | 千克 | | ---For use in photo-copying apparatus |
| 3707.9090 | ---其他 | 7,6 | 35 | 17 | 13 | 千克 | | ---Other |

① 3707.9020 暂定税率为:8%(7 月 1 日起取消,按新政策执行)

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# 第三十八章
# 杂项化学产品

**注释：**

一、本章不包括：

（一）单独的已有化学定义的元素及化合物，但下列各项除外：

1. 人造石墨（税目38.01）；
2. 制成税目38.08所述的形状或包装的杀虫剂、杀鼠剂、杀菌剂、除草剂、抗萌剂、植物生长调节剂、消毒剂及类似产品；
3. 灭火器的装配药及已装药的灭火弹（税目38.13）；
4. 下列注释二所规定的检定参照物；
5. 下列注释三（一）及三（三）所规定的产品。

（二）配制食品用的与食物或其他营养物质混合的化学品，一般归入税目21.06）。

（三）符合第二十六章注释三（一）或三（二）的规定，含有金属，砷及其混合物的矿渣、矿灰及残渣（包括淤渣，但下水道淤泥除外）（税目26.20）；

（四）药品（税目30.03及30.04）。

（五）用于提取贱金属或生产贱金属化合物的废催化剂（税目26.20），主要用于回收贵金属的废催化剂（税目71.12），或某种形状（例如，精细粉末或纱网状）的金属或金属合金催化剂（第十四类或第十五类）。

二、（一）税目38.22所称的“检定参照物”，是指附有证书的参照物，该证书标明了参照物属性的指标、确定这些指标的方法以及与每一指标相关的确定度，这些参照物适用于分析、校准和比较。

（二）除第二十八章和二十九章的产品外，检定参照物在本目录中应优先归入税目38.22。

三、税目38.24包括不归入本协调制度其他品目的下列货品：

（一）每颗重量不小于2.5克的氧化镁、碱金属或碱土金属卤化物制成的培养晶体（光学元件除外）；

（二）杂醇油；骨焦油；

（三）零售包装的除墨剂；

（四）零售包装的蜡纸改正液、其他改正液及改正带（税目96.12的产品除外）；

（五）可熔性陶瓷测温器（例如，塞格测温锥）。

四、本目录所称“城市垃圾”，是指一种从家庭、宾馆、餐馆、医院、商店、办公室等收集来的废物、马路和人行道的垃圾以及建筑垃圾或废墟废物。城市垃圾通常含有大量各种各样的材料，例如，塑料、橡胶、木材、纸张、纺织品、玻璃、金属、食物、破碎家具和其他已损坏或被丢弃的物品，但不包括：

（一）已从垃圾中分拣出来的单独的材料或物品，例如，塑料、橡胶、木材、纸张、纺织品、玻璃、金属的废品及用尽的电池，这些材料或物品应归入本目录中适当税目；

（二）工业废物；

（三）在第三十章注释四（十）所规定的废药物；

（四）本章注释六（一）所规定的医疗废物。

# Chapter 38
# Miscellaneous chemical products

**Notes:**

1. This Chapter does not cover:

(a) Separate chemically defined elements or compounds with the exception of the following:

(i) Artificial graphite (heading No. 38.01);

(ii) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38.08;

(iii) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.13);

(iv) Certified reference materials specified in Note 2 below;

(v) Products specified in Note 3(a) or 3(c) below.

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparations of human foodstuffs (generally heading No. 21.06).

(c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3(a) or (b) to Chapter 26 (heading No. 26.20).

(d) Medicaments (heading No. 30.03 or 30.04). or

(e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading No. 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading No. 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XV or XV).

2. (a) For the purpose of heading No. 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to detemine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(b) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading No. 38.22 shall take precedence over any other heading in the Nomenclature.

3. Heading No. 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:

(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

(c) Ink removers put up in packings for retail sale;

(d) Stencil correctors, other correcting fluids and correction tape, put up in packings for retail sale (other than those of heading, 96.12);

(e) Ceramic firing testers, fusible (for example, Seger cones).

4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:

(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;

(b) Industrial waste;

(c) Waste pharmaceuticals, as defined in Note 4(k) to Chapter 30; or

(d) Clinical waste, as defined in Note 6 (a) below.

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五、税目 38.25 所称“下水道淤泥”，是指城市污水处理厂产生的淤渣，包括预处理的废物、洗涤污垢和性质不稳定的淤泥。但适合作为肥料用的性质稳定的淤泥除外（第三十一章）。

六、税目 38.25 所称“其他废物”适用于：

（一）医疗废物，即医学研究、诊断、治疗以及其他内科、外科、牙科或兽医治疗所产生的被污染的废物，通常含有病菌和药物，需作专门处理（例如，脏的敷料、用过的手套及注射器）；

（二）废有机溶剂；

（三）废的金属酸洗液、液压油、制动油及防冻液；

（四）其他化学工业及相关工业的废物。

但不包括主要含有石油及从沥青矿物提取的油类的废油（税目 27.10）。

七、税目 38.26 所称的“生物柴油”是指从动植物油脂（不论是否使用过）得到的用作燃料的脂肪酸单烷基酯。

**子目注释：**

一、子目 3808.52 及 3808.59 仅包括税目 38.08 的货品，含有一种或多种下列物质：甲草胺（ISO）、涕灭威（ISO）、艾氏剂（ISO）、谷硫磷（ISO）、乐杀螨（ISO）、毒杀芬（ISO）、敌菌丹（ISO）、氯丹（ISO）、杀虫脒（ISO）、乙酯杀螨醇（ISO）、滴滴涕（ISO，INN）〔1，1，1—三氯—2，2—双（4—氯苯基）乙烷〕、狄氏剂（ISO，INN）、4，6—二硝基邻甲酚〔二硝酚（ISO）〕及其盐、地乐酚（ISO）及其盐或酯、硫丹（ISO）、1，2—二溴乙烷（ISO）、1，2—二氯乙烷（ISO）、氟乙酰胺（ISO）、七氯（ISO）、六氯苯（ISO）、1，2，3，4，5，6—六氯环己烷〔六六六（ISO）〕，包括林丹（ISO，INN）、汞化合物、甲胺磷（ISO）、久效磷（ISO）、环氧乙烷（氧化乙烯）、对硫磷（ISO）、甲基对硫磷（ISO）、五溴二苯醚及八溴二苯醚、五氯苯酚（ISO）及其盐或酯、全氟辛基磺酸及其盐、全氟辛基磺胺、全氟辛基磺酰氯、磷胺（ISO）、2，4，5—涕（ISO）（2，4，5—三氯苯氧基乙酸）及其盐或酯、三丁基锡化合物。

子目 3808.59 还包括含有苯菌灵（ISO）、克百威（ISO）及福美双（ISO）混合物的粉状制剂。

二、子目 3808.61 及 3808.69 仅包括品目 38.08 项下含有下列物质的货品：α—氯氰菊酯（ISO）、恶虫威（ISO）、联苯菊酯（ISO）、虫螨腈（ISO）、氟氯氰菊酯（ISO）、溴氰菊酯（INN，ISO）、醚菊酯（INN）、杀螟硫磷（ISO）、高效氯氟氰菊酯（ISO）、马拉硫磷（ISO）、甲基嘧啶磷（ISO）、或残杀威（ISO）。

三、子目 3824.81 至 3824.88 仅包括含有下列一种或多种物质的混合物及制品：环氧乙烷（氧化乙烯）、多溴联苯（PBBs）、多氯联苯（PCBs）、多氯三联苯（PCTs）、三（2，3—二溴丙基）磷酸酯、艾氏剂（ISO）、毒杀芬（ISO）、氯丹（ISO）、十氯酮（ISO）、滴滴涕（ISO，INN）〔1，1，1—三氯—2，2—双（4—氯苯基）乙烷〕、狄氏剂（ISO，INN）、硫丹（ISO）、异狄氏剂（ISO）、七氯（ISO）、灭蚁灵（ISO）、1，2，3，4，5，6—六氯环己烷〔六六六（ISO）〕，包括林丹（ISO，INN）、五氯苯（ISO）、六氯苯（ISO）、全氟辛基磺酸及其盐、全氟辛基磺胺、全氟辛基磺酰氯，或四、五、六、七或八溴联苯醚。

四、子目 3825.41 和 3825.49 所称“废有机溶剂”，是指主要含有有机溶剂的废物，不适合再作原产品使用，不论其是否用于回收溶剂。

5. For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pretreatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6. For the purposes of heading No. 38.25, the expression “other wastes” applies to:

(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) Waste organic solvents;

(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) Other wastes from chemical or allied industries.

The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading No. 27.10).

7. For the purposes of heading 38.26, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used ao a fuel, derived from animal or vegetable fats and oils whether or not used

**Subheading Note:**

1. Subheading No. 3808.52 and 3808.59 covers only goods of heading No. 38.08, containing one or more of the following substances: alachlor (ISO), aldicarb (ISO), aldrin (ISO), azinphos-methyl (ISO), binapacryl (ISO), toxaphene (ISO), captafol (ISO), chlordan (ISO), chlordimeform hydrochloride (ISO), chlorobenzilate (ISO), DDT (ISO, INN) [1,1,1 - three chloro - 2,2 - bis (4 chloro phenyl) ethane], compound (ISO, INN), 4,6 - two, dinitroorthocresol DNOC (ISO) and its salts, Dinoseb (ISO) and its salts or esters, endosulfan (ISO), 1,2 dibromethane (ISO), 1,2 - two chloride (ISO), fluoroacetamide (ISO), heptachlor (ISO), hexachlorobenzene (ISO), 1, 2, 3, 4, 5, 6 - 666 benzenehexachloride (ISO), including lindane (ISO, INN), Mercuric compound, methamidophos (ISO), Azodrin (ISO), epoxyethane (ethylene oxide), parathion (ISO), methyl parathion (ISO), [网络] PentaBDE and OctaBDE, chlorophenasic acid (ISO) and its salts or esters, Perfluorooctanesulfonic acid and its salts, Perfluorooctane sulfonamide, Perfluorooctane sulfonyl chloride, phosphamidon (ISO), 2,4,5 - t (ISO) (2,4,5-trichlorophenoxyacetic acid) and its salts or esters, tributyl tin compound.

Subheading 3808.50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO)

2. The following Subheading No. 3808.61 and Subheading No. 3808.69 only containing Heading No. 38.08 under the goods: α—alpha cypermethrin (ISO), ficam (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyhalothrin, permethrin bromine (ISO) (INN, ISO), ethofenprox (INN), fenitrothion (ISO), lambda cyhalothrin (ISO), malathion (ISO) and pirimiphos methyl (ISO), or propoxur (ISO).

3. Subheading No. 3824.81 to Subheading No. 3824.88 including only mixtures and products containing one or more of the following materials: ethylene oxide (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated biphenyl (PCTs three), three (2, 3 - dibromopropyl) phosphate (ISO), aldrin, toxaphene (ISO), chlordanes (ISO), ten (ISO), ketamine (ISO, INN) DDT 1, 1,1 - three - 2,2 - Double chlorine (4 - chloro phenyl) ethane, dieldrin (ISO, INN), endosulfan (ISO), endrin chloride (ISO), seven (ISO), mirex (ISO, 1,2,3,4,5,6) - benzenehexachloride 666 (ISO), including Lin Dan (ISO, INN), five - (ISO), six - (ISO), perfluorooctanesulfonic acid and its salts, perfluorooctane sulfonamide, perfluoro Xin Jihuang chloride, or 4-BDE, 5-BDE, 6-BDE, 7-BDE or Octa-BDE

4. For the purposes of subheadings No. 3825.41 and 3825.49, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **38.01** | **人造石墨;胶态或半胶态石墨;以石墨或其他碳为基本成分的糊状、块状、板状制品或半制品:** | | | | | | | **Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:** |
| 3801.1000[暂] | -人造石墨 | 3 | 30 | 17 | | 千克 | | -Artificial graphite |
| 3801.1000[暂] 10 | 核级石墨(纯度高于百万分之五硼当量,密度大于1.50g/cm³) | 3 | 30 | 17 | | 千克 | 3 | Nuclear graphite (purity > 5/million boron equivalent, density > 1.50g/cm³) |
| 3801.1000[暂] 20 | 人造细晶粒整体石墨(20℃下的密度、拉伸断裂应变、热膨胀系数符合特殊要求) | 3 | 30 | 17 | | 千克 | 3 | Artificial fine-grainedgraphite(density, temsile fracture strain, coefficient of thermal expansion in line with specific requirements at 20℃ or below) |
| 3801.1000[暂] 90 | 其他人造石墨 | 3 | 30 | 17 | | 千克 | 3 | Other artificial graphite |
| 3801.2000 | -胶态或半胶态石墨 | 6.5 | 30 | 17 | | 千克 | | -Colloidal or semi-colloidal graphite |
| 3801.3000 | -电极用碳糊及炉衬用的类似糊 | 6.5 | 35 | 17 | | 千克 | | -Carbonaceous pastes for electrodes and similar pastes for furnace linings |
| | -其他: | | | | | | | -Other: |
| 3801.9010 | ---表面处理的球化石墨 | 6.5 | 35 | 17 | 13 | 千克 | 3 | ---Surface treatment of spherical graphite |
| 3801.9090 | ---其他 | 6.5 | 35 | 17 | | 千克 | 3 | ---Other |
| **38.02** | **活性碳;活性天然矿产品;动物炭黑,包括废动物炭黑:** | | | | | | | **Activated carbon; activated natural mineral products; animal black, including spent animal black:** |
| | -活性碳: | | | | | | | -Activated carbon: |
| 3802.1010 | ---木质的 | 6.5 | 20 | 17 | | 千克 | G | ---Of wood |
| 3802.1090 | ---其他 | 6.5 | 20 | 17 | | 千克 | G | ---Other |
| 3802.9000 | -其他 | 10 | 45 | 17 | | 千克 | | -Other |
| 3802.9000 10 | 濒危动物炭黑(包括废动物炭黑) | 10 | 45 | 17 | | 千克 | FE | Endangered animals black (including spent animal black) |
| 3802.9000 90 | 活性天然矿产品;其他动物炭黑(包括废动物炭黑) | 10 | 45 | 17 | | 千克 | | Activated natural mineral products; other animal black (including spent animal black) |
| **38.03** | **妥尔油,不论是否精炼:** | | | | | | | **Tall oil, whether or not refined:** |
| 3803.0000 | 妥尔油,不论是否精炼 | 6.5 | 35 | 17 | | 千克 | | Tall oil, whether or not refined |
| **38.04** | **木浆残余碱液,不论是否浓缩、脱糖或经化学处理,包括木素磺酸盐,但不包括税目38.03的妥尔油:** | | | | | | | **Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03:** |
| 3804.0000 | 木浆残余碱液,不论是否浓缩、脱糖或经化学处理,包括木素磺酸盐,但不包括税目38.03的妥尔油 | 6.5 | 35 | 17 | | 千克 | | Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03 |
| 3804.0000 10 | 未经浓缩、脱糖或经过化学处理的木浆残余碱液(妥尔油除外) | 6.5 | 35 | 17 | | 千克 | 9 | Residual lyes from the manufactare of wood pulp, non-concentrated, non-desugared or non-chemically treated (exincluding tall oil) |
| 3804.0000 90 | 经浓缩、脱糖或经过化学处理的木浆残余碱液,包括木素磺酸盐(妥尔油除外) | 6.5 | 35 | 17 | | 千克 | | Residual lyes from the manufacture of wood pulp, concentrated, desugared or chemically treated, including lignin Sulp-honates (excluding tall oil) |
| **38.05** | **脂松节油、木松节油和硫酸盐松节油及其他萜烯油,用蒸馏或其他方法从针叶木制得;粗制二聚戊烯;亚硫酸盐松节油及其他粗制对异丙基苯甲烷;以α萜品醇为基本成分的松油:** | | | | | | | **Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alpha-terpineol as the main constituent:** |
| 3805.1000 | -脂松节油、木松节油和硫酸盐松节油 | 6.5 | 50 | 17 | | 千克 | AB | -Gum, wood or sulphate turpentine oils |
| | -其他: | | | | | | | -Other: |
| 3805.9010 | ---松油 | 6.5 | 50 | 17 | | 千克 | AB | ---Pine oil |
| 3805.9090 | ---其他 | 6.5 | 50 | 17 | | 千克 | | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **38.06** | **松香和树脂酸及其衍生物;松香精及松香油;再熔胶:** | | | | | | | **Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:** |
| | -松香及树脂酸: | | | | | | | -Rosin and resin acids: |
| 3806.1010 | ---松香 | 10 | 70 | 17 | | 千克 | | ---Rosin |
| 3806.1020 | ---树脂酸 | 10 | 70 | 17 | | 千克 | | ---Resin acides |
| | -松香盐、树脂酸盐及松香或树脂酸衍生物的盐,但松香加合物的盐除外: | | | | | | | -Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts: |
| 3806.2010 | ---松香盐及树脂酸盐 | 6.5 | 40 | 17 | 13 | 千克 | | ---Salts of rosin, of resin acids |
| 3806.2090 | ---其他 | 6.5 | 40 | 17 | 13 | 千克 | | ---Other |
| 3806.3000 | -酯胶 | 6.5 | 50 | 17 | | 千克 | AB | -Ester gums |
| 3806.9000 | -其他 | 6.5 | 40 | 17 | | 千克 | | -Other |
| **38.07** | **木焦油;精制木焦油;木杂酚油;粗木精;植物沥青;以松香、树脂酸或植物沥青为基本成分的啤酒桶沥青及类似制品:** | | | | | | | **Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch:** |
| 3807.0000 | 木焦油;精制木焦油;木杂酚油;粗木精;植物沥青;以松香、树脂酸或植物沥青为基本成分的啤酒桶沥青及类似制品 | 6.5 | 35 | 17 | | 千克 | | Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch |
| **38.08** | **杀虫剂、杀鼠剂、杀菌剂、除草剂、抗萌剂、植物生长调节剂、消毒剂及类似产品,零售形状、零售包装或制成制剂及成品(例如,经硫磺处理的带子、杀虫灯芯、蜡烛及捕蝇纸):** | | | | | | | **Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plantgrowth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers):** |
| | -本章子目注释一所列货品: | | | | | | | -Goods specified in Subheading Note 1 to this Chapter: |
| 3808.5200 | --DDT(ISO)[滴滴涕(INN)],每包净重不超过300克 | 9 | 35 | 13 | | 千克 | S | --DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g |
| 3808.5910 | ---零售包装的 | 9 | 35 | 13 | | 千克 | | ---Put up for retail sale |
| 3808.5910 10 | 零售包装含一种第38章子目注释一所列物质的货品 | 9 | 35 | 13 | | 千克 | S | Goods put up for retail sale, containing one substance specified in Subheading Note 1 to Chapter 38 |
| 3808.5910 90 | 零售包装含多种第38章子目注释一所列物质的货品 | 9 | 35 | 13 | | 千克 | X | Goods put up for retail sale, containing more than one substance specified in Subheading Note 1 to Chapter 38 |
| 3808.5990 | ---其他 | 5 | 11 | 13 | | 千克 | | ---Other |
| 3808.5990 10 | 非零售包装的含有一种第38章子目注释一所列物质的货品 | 5 | 11 | 13 | | 千克 | AS | Goods not put up for retail sale, containing one substance specified in Subheading Note 1 to Chapter 38 |
| 3808.5990 90 | 非零售包装含多种第38章子目注释一所列物质的货品 | 5 | 11 | 13 | | 千克 | X | Goods not put up for retail sale, containing more than one substance specified in Subheading Note 1 to Chapter 38 |
| | --章子目注释二所列货品: | | | | | | | --Goods specified in Subheading Note 2 to this Chapter: |
| 3808.6100 | --每包净重不超过300克 | 10 | 35 | 13 | | 千克 | AS | --In packings of a net weight content not exceeding 300 g |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 3808.6200 | --每包净重超过300克,但不超过7.5千克 | 10 | 35 | 13 | | 千克 | AS | --In packings of a net weight content not exceeding 300 g but not exceeding 7.5 kg |
| 3808.6900 | --其他 | 6 | 11 | 13 | | 千克 | AS | --Other |
| | -其他: | | | | | | | -Other: |
| | --杀虫剂: | | | | | | | --Insecticides: |
| | ---零售包装: | | | | | | | ---Put up for retail sale: |
| 3808.9111 | ----蚊香 | 10 | 80 | 17 | 5 | 千克 | AS | ----Mosquito smudges |
| 3808.9112 | ----生物杀虫剂 | 10 | 35 | 13 | 5 | 千克 | AS | ----Biotic insecticide |
| 3808.9119 | ----其他 | 10 | 35 | 13 | 5 | 千克 | AS | ----Other |
| 3808.9190 | ---其他 | 6 | 11 | 13 | 5 | 千克 | AS | ---Other |
| | --杀菌剂: | | | | | | | --Fungicides: |
| 3808.9210 | ---零售包装 | 9 | 35 | 17 | 5 | 千克 | S | ---Put up for retail sale |
| 3808.9290 | ---其他 | 6 | 11 | 17 | 5 | 千克 | | ---Other |
| 3808.9290 10 | 非零售包装的医用杀菌剂 | 6 | 11 | 17 | 5 | 千克 | | Medical fungicides,not in forms or packing for retail sale |
| 3808.9290 21 | 经农药杀菌剂浸渍的纸质水果套袋 | 6 | 11 | 17 | 5 | 千克 | S | Paper bags for fruit protecion,agricultural fungicides scaked |
| 3808.9290 29 | 非零售包装的其他农用杀菌剂成药 | 6 | 11 | 13 | 5 | 千克 | S | Other agricultural fungicides medicine,not in forms or packing for retail sale |
| 3808.9290 90 | 非零售包装的非农用杀菌剂成药(包括非医用杀菌剂) | 6 | 11 | 13 | 5 | 千克 | | Non-agricultural fungicides medicine and non-medical fungicides,not in forms packing for retail sale |
| | --除草剂、抗萌剂及植物生长调节剂: | | | | | | | --Herbicides anti-sprouting products and plantgrowth regulators: |
| | ---除草剂: | | | | | | | ---Herbicides: |
| 3808.9311 | ----零售包装 | 9 | 35 | 13 | 5 | 千克 | AS | ----Put up for retail sale |
| 3808.9319 | ----其他 | 5 | 11 | 13 | 5 | 千克 | | ----Other |
| 3808.9319 10 | 非零售包装百草枯母液 | 5 | 11 | 13 | 5 | 千克 | AS | Paraquat liquor,not put up for retail sale |
| 3808.9319 90 | 其他非零售包装的除草剂成药 | 5 | 11 | 13 | 5 | 千克 | AS | Other herbicides Patent medicine,not put up for retail sale |
| | ---其他: | | | | | | | ---Other: |
| 3808.9391 | ----零售包装 | 9 | 35 | 13 | 5 | 千克 | S | ----Put up for retail sale |
| 3808.9399 | ----其他 | 6 | 14 | 13 | 5 | 千克 | S | ----Other |
| 3808.9400 | --消毒剂 | 9 | 35 | 17 | 5 | 千克 | | --Disinfectants |
| 3808.9400 10 | 医用消毒剂 | 9 | 35 | 17 | 5 | 千克 | | Medical disinfectants |
| 3808.9400 20 | 兽用已配剂量含戊二醛,癸甲溴铵消毒剂等(包括复方煤焦油酸溶液消毒防腐药) | 9 | 35 | 13 | 5 | 千克 | R | Disinfectant of glutaraldehyde, disinfectant of deciquan solution,for veterinary purposes (including disinfectant and antiseptics for compound coal tar acid solution) |
| 3808.9400 90 | 其他非医用消毒剂 | 9 | 35 | 13 | 5 | 千克 | | Non-medical disinfectants |
| | --其他: | | | | | | | --Other: |
| 3808.9910 | ---零售包装 | 9 | 35 | 13 | 5 | 千克 | S | ---Put up for retail sale |
| 3808.9990 | ---其他 | 9 | 14 | 13 | 5 | 千克 | S | ---Other |
| **38.09** | **纺织、造纸、制革及类似工业用的其他税目未列名的整理剂、染料加速着色或固色助剂及其他产品和制剂(例如,修整剂及媒染剂):** | | | | | | | **Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:** |
| 3809.1000 | -以淀粉物质为基本成分 | 10 | 35 | 17 | | 千克 | | -With a basis of amylaceous substances |
| | -其他: | | | | | | | -Other: |

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|---|---|---|---|---|---|---|---|---|
| 3809.9100 | --纺织工业及类似工业用 | 6.5 | 35 | 17 | | 千克 | | --Of a kind used in the textile or like industries |
| 3809.9200 | --造纸工业及类似工业用 | 6.5 | 35 | 17 | | 千克 | | --Of a kind used in the paper or like industries |
| 3809.9300 | --制革工业及类似工业用 | 6.5 | 35 | 17 | | 千克 | | --Of a kind used in the leather or like industries |
| **38.10** | **金属表面酸洗剂;焊接用的焊剂及其他辅助剂;金属及其他材料制成的焊粉或焊膏;作焊条芯子或焊条涂料用的制品:** | | | | | | | **Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods:** |
| 3810.1000 | -金属表面酸洗剂;金属及其他材料制成的焊粉或焊膏 | 6.5 | 35 | 17 | 13 | 千克 | | -Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials |
| 3810.9000 | -其他 | 6.5 | 35 | 17 | | 千克 | | -Other |
| **38.11** | **抗震剂、抗氧剂、防胶剂、黏度改良剂、防腐蚀制剂及其他配制添加剂,用于矿物油(包括汽油)或与矿物油同样用途的其他液体:** | | | | | | | **Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:** |
| | -抗震剂: | | | | | | | -Anti-knock preparations: |
| 3811.1100 | --以铅化合物为基本成分 | 6.5 | 35 | 17 | | 千克 | X | --Based on lead compounds |
| 3811.1900 | --其他 | 6.5 | 35 | 17 | | 千克 | | --Other |
| | -润滑油添加剂: | | | | | | | -Additives for lubricating oils: |
| 3811.2100 | --含有石油或从沥青矿物提取的油类 | 6.5 | 35 | 17 | | 千克 | | --Containing petroleum oils or oils obtained from bituminous minerals |
| 3811.2900 | --其他 | 6.5 | 35 | 17 | | 千克 | | --Other |
| 3811.9000 | -其他 | 6.5 | 35 | 17 | | 千克 | | -Other |
| **38.12** | **配制的橡胶促进剂;其他税目未列名的橡胶或塑料用复合增塑剂;橡胶或塑料用抗氧制剂及其他复合稳定剂:** | | | | | | | **Prepared rubber accelerators; compounds plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics:** |
| 3812.1000 | -配制的橡胶促进剂 | 6 | 20 | 17 | 13 | 千克 | | -Prepared rubber accelerators |
| 3812.2000 | -橡胶或塑料用复合增塑剂 | 6.5 | 35 | 17 | 5 | 千克 | | -Compound plasticizers for rubber or plastics |
| | -橡胶或塑料用抗氧制剂及其他复合稳定剂: | | | | | | | -Anti-oxidizing preparations and other compound stabilizers for rubber or plastics: |
| 3812.3100 | --2,2,4-三甲基-1,2-二氢化喹啉(TMQ)低聚体混合物 | 6 | 20 | 17 | | 千克 | | --Mixtures of oligomers of 2,2,4-trimethyl-1, 2-dihydroquino-line (*TMQ*) |
| | --其他: | | | | | | | --Other |
| 3812.3910 | ---其他橡胶防老剂 | 6 | 20 | 17 | | 千克 | | ---Other rubber antioxidants |
| 3812.3990 | ---其他 | 6.5 | 35 | 17 | | 千克 | | ---Other |
| **38.13** | **灭火器的装配药;已装药的灭火弹:** | | | | | | | **Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades:** |
| 3813.0010 | ---灭火器的装配药 | 6.5 | 35 | 17 | | 千克 | | ---Preparations and charges for fire-extinguishers |
| 3813.0020 | ---已装药的灭火弹 | 10 | 70 | 17 | | 千克 | | ---Charged fire-extinguishing grenades |

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|---|---|---|---|---|---|---|---|---|
| **38.14** | **其他税目未列名的有机复合溶剂及稀释剂;除漆剂:** | | | | | | | **Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers:** |
| 3814.0000 | 其他税目未列名的有机复合溶剂及稀释剂;除漆剂 | 10 | 50 | 17 | | 千克 | | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers |
| **38.15** | **其他税目未列名的反应引发剂、反应促进剂、催化剂:** | | | | | | | **Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:** |
| | -载体催化剂: | | | | | | | -Supported catalysts: |
| 3815.1100 | --以镍及其化合物为活性物的 | 6.5 | 35 | 17 | | 千克 | | --With nickel or nickel compounds as the active substance |
| 3815.1200[暂] | --以贵金属及其化合物为活性物的 | 4 | 35 | 17 | | 千克 | | --With precious metal or precious metal compounds as the active substance |
| 3815.1200[暂] 10 | 载铂催化剂(为了从重水中回收氚或为了生产重水而专门设计或制备,用于加速氢和水之间的氢同位素交换反应) | 4 | 35 | 17 | | 千克 | 3 | Platinum supported catalyst(in order to reclaim tritium from heavy water or design or prepare for production of heavy water for accelerate exchange reaction of hydrogen isotope between hydrogen and water) |
| 3815.1200[暂] 90 | 其他以贵金属为活性物的载体催化剂 | 4 | 35 | 17 | | 千克 | | Other supported catalysts with precious metal compounds as the active substance |
| 3815.1900 | --其他 | 6.5 | 35 | 17 | | 千克 | | --Other |
| 3815.9000 | -其他 | 6.5 | 35 | 17 | | 千克 | | -Other |
| **38.16** | **耐火的水泥、灰泥、混凝土及类似耐火混合制品,但税目38.01的产品除外:** | | | | | | | **Refractory cements, mortars, concretes and similar compositions, other than products of heading No.38.01:** |
| 3816.0000 | 耐火的水泥、灰泥、混凝土及类似耐火混合制品,但税目38.01的产品除外 | 6.5 | 35 | 17 | | 千克 | | Refractory cements, mortars, concretes and similar compositions, other than products of heading No.38.01 |
| **38.17** | **混合烷基苯及混合烷基萘,但税目27.07及29.02的货品除外:** | | | | | | | **Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No.27.07 or 29.02:** |
| 3817.0000 | 混合烷基苯及混合烷基萘,但税目27.07及29.02的货品除外 | 6.5 | 35 | 17 | 13 | 千克 | | Mixed alkylbenzenes and alkylnaphthalenes, other than those of heading N.27.07or 29.02 |
| **38.18** | **经掺杂用于电子工业的化学元素,已切成圆片、薄片或类似形状;经掺杂用于电子工业的化合物:** | | | | | | | **Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compouds doped for use in electronics:** |
| | ---直径在7.5厘米及以上的单晶硅切片: | | | | | | | ---Monocrystalline sillicon, in the form of discs, wafers or similar form, 7.5 cm or more in diameter: |
| 3818.0011 | ----直径在15.24厘米及以下的 | 0 | 11 | 17 | 13 | 千克/片 | | ----Diameter not exceeding 15.24cm |
| 3818.0019 | ----其他 | 0 | 11 | 17 | 13 | 千克/片 | | ----Other |
| 3818.0090 | ---其他 | 0 | 17 | 17 | 13 | 千克 | | ---Other |
| **38.19** | **闸用液压油及其他液压传动用液体,不含石油或从沥青矿物提取的油类,或者按重量计石油或从沥青矿物提取的油类含量低于70%:** | | | | | | | **Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals:** |
| 3819.0000 | 闸用液压油及其他液压传动用液体,不含石油或从沥青矿物提取的油类,或者按重量计石油或从沥青矿物提取的油类含量低于70% | 6.5 | 35 | 17 | | 千克 | | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtaines from bituminous minerals |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **38.20** | **防冻剂及解冻剂：** | | | | | | | **Anti-freezing preparations and prepared de-icing fluids：** |
| 3820.0000 | 防冻剂及解冻剂 | 10 | 35 | 17 | | 千克 | | Anti-freezing preparations and prepared de-icing fluids |
| **38.21** | **制成的供微生物(包括病毒及类似品)或植物、人体、动物细胞生长或维持用的培养基：** | | | | | | | **Prepared culture media for the development or maintenance of micro-organisms (including virus and the like) or of plant, human or animal cells：** |
| 3821.0000 | 制成的供微生物(包括病毒及类似品)或植物,人体,动物细胞生长或维持用的培养基 | 3 | 11 | 17 | | 千克 | | Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells： |
| **38.22** | **附于衬背上的诊断或实验用试剂及不论是否附于衬背上的诊断或实验用配制试剂,但税目30.02及30.06的货品除外;检定参照物：** | | | | | | | **Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No. 30.02 or 30.06; certified reference materials：** |
| 3822.0010 | ---附于衬背上的 | 4 | 35 | 17 | 13 | 千克 | AB | ---On a backing |
| 3822.0090 | ---其他 | 5 | 35 | 17 | 13 | 千克 | AB | ---Other |
| **38.23** | **工业用单羧脂肪酸;精炼所得的酸性油;工业用脂肪醇：** | | | | | | | **Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols：** |
| | -工业用单羧脂肪酸;精炼所得的酸性油： | | | | | | | -Industrial monocarboxylic fatty acids; acid oils from refining： |
| 3823.1100 | --硬脂酸 | 16 | 50 | 17 | 13 | 千克 | | --Stearic acid |
| 3823.1200暂 | --油酸 | 8 | 50 | 17 | 9 | 千克 | A | --Oleic acid |
| 3823.1300 | --妥尔油脂肪酸 | 16 | 50 | 17 | | 千克 | | --Tall oil fatty acids |
| 3823.1900 | --其他 | | 50 | 17 | | 千克 | | --Other |
| 3823.1900暂 01 | 植物酸性油(酸性油仅指精炼所得的) | 5 | 50 | 17 | | 千克 | | Acid oils of plant(acid oils from refining) |
| 3823.1900 90 | 其他工业用单羧脂肪酸、酸性油(酸性油仅指精炼所得的) | 16 | 50 | 17 | | 千克 | | Other industrial monocarboxylic fatty acids,acid oils (acid oils from refining) |
| 3823.7000暂 | -工业用脂肪醇 | 9 | 50 | 17 | | 千克 | | -Industrial fatty alcohols |
| **38.24** | **铸模及铸芯用黏合剂;其他税目未列名的化学工业及其相关工业的化学产品及配制品(包括由天然产品混合组成的)：** | | | | | | | **Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included：** |
| 3824.1000 | -铸模及铸芯用黏合剂 | 6.5 | 35 | 17 | 5 | 千克 | | -Prepared binders for foundry moulds or cores |
| 3824.3000 | -自身混合或与金属黏合剂混合的未烧结金属碳化物 | 6.5 | 35 | 17 | | 千克 | | -Non-agglomerated metal carbides mixed together or with metallic binders |
| 3824.3000 10 | 混合的未烧结金属碳化钨(包括自身混合或与金属黏合剂混合的) | 6.5 | 35 | 17 | | 千克 | 4xy | Non-agglomerated metal carbonizded tungsten(containing mixed together or with metallic binders) |
| 3824.3000 90 | 其他混合的未烧结金属碳化物(包括自身混合或与金属黏合剂混合的) | 6.5 | 35 | 17 | | 千克 | | Other non-agglomerated metal carbides(containing mixed together or with metallic binders) |
| | -水泥、灰泥及混凝土用添加剂： | | | | | | | -Prepared additives for cements, mortars or concretes： |
| 3824.4010 | ---高效减水剂 | 6.5 | 35 | 17 | 13 | 千克 | | ---High efficiency water reducing agent |
| 3824.4090 | ---其他 | 6.5 | 35 | 17 | | 千克 | | ---Other |
| 3824.5000 | -非耐火的灰泥及混凝土 | 6.5 | 35 | 17 | | 千克 | | -Non-refraciory mortars and concretes |
| 3824.6000 | -子目号2905.44以外的山梨醇 | 14 | 40 | 17 | | 千克 | | -Sorbitol other than that of subheading No. 2905.44 |
| | -含有甲烷、乙烷或丙烷的卤化衍生物的混合物： | | | | | | | -Mixtures containing halogenated dervatives of methane,ethane or propane： |
| 3824.7100 | --含全氯氟烃(CFCs)的,不论是否含氢氯氟烃(HCFCs)、全氟烃(PFCs)或氢氟烃(HFCs) | 6.5 | 35 | 17 | | 千克 | | --Containing chorofluorocarbons(CFCs),whether or not containing hydrochlorofluorocarbons(HCFCs)perfluorocarbons(PFCs)orhydrofluorocarbons(HFCs) |

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|---|---|---|---|---|---|---|---|---|
| 3824.7100 11 | 二氯二氟甲烷和二氟乙烷的混合物(R-500) | 6.5 | 35 | 17 | | 千克 | AB14xy | Mixture of dichlorodifluoromethane and difluoroethane(R-500) |
| 3824.7100 12 | 一氯二氟甲烷和二氯二氟甲烷的混合物(R-501) | 6.5 | 35 | 17 | | 千克 | 14xy | Mixture of difluorochloromethane and dichlorodifluoromethane(R-501) |
| 3824.7100 13 | 一氯二氟甲烷和一氯五氟乙烷的混合物(R-502) | 6.5 | 35 | 17 | | 千克 | AB14xy | Mixture of difluorochloromethane and Chloropentafluoroethane(R-502) |
| 3824.7100 14 | 三氟甲烷和一氯三氟甲烷的混合物(R-503) | 6.5 | 35 | 17 | | 千克 | AB14xy | Mixture of trifluoromethane and monochlorotrifluoromethane (R-503) |
| 3824.7100 15 | 二氟甲烷和一氯五氟乙烷的混合物(R-504) | 6.5 | 35 | 17 | | 千克 | 14xy | Mixture of difluoromethane and Chloropentafluoroethane (R-504) |
| 3824.7100 16 | 二氯二氟甲烷和一氟一氯甲烷的混合物(R-505) | 6.5 | 35 | 17 | | 千克 | 14xy | Mixture of dichlorodifluoromethane and fluouochlouomethane (R-505) |
| 3824.7100 17 | 一氟一氯甲烷和二氯四氟乙烷的混合物(R-506) | 6.5 | 35 | 17 | | 千克 | 14xy | Mixture offluouochlouomethane and difluorotetrachloroethane (R-506) |
| 3824.7100 18 | 二氯二氟甲烷和二氯四氟乙烷的混合物(R-400) | 6.5 | 35 | 17 | | 千克 | 14xy | Mixture of dichlorodifluoromethane and difluorotetrachloroethane (R-400) |
| 3824.7100 90 | 其他含甲烷、乙烷或丙烷的全氯氟烃(CFCs)的混合物[不论是否含甲烷、乙烷或丙烷的氢氯氟烃(HCFCs)、全氟烃(PFCs)或氢氟烃(HFCs)] | 6.5 | 35 | 17 | | 千克 | | Other mixtures containing chlorojluorocarbons of methane,ethane or propane.(whether or not containing) hydrochlorofluorocarbons, chorofluoro carbons or orhydrofluorocarbons of methane,ethane or propane |
| 3824.7200 | --含溴氯二氟甲烷、溴三氟甲烷或二溴四氟乙烷的混合物 | 6.5 | 35 | 17 | | 千克 | | --Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes |
| 3824.7300 | --含氢溴氟烃(HBFCs)的 | 6.5 | 35 | 17 | | 千克 | | --Containing hydrobromofluocarbons(HBFCs) |
| 3824.7400 | --含氢氯氟烃(HCFCs)的,不论是否含全氟烃(PFCs)或氢氟烃(HFCs)但不含全氯氟烃(CFCs) | 6.5 | 35 | 17 | | 千克 | | --Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs)or hydrofluorocarbons(HFCs),but not containing chlorofluorocarbons(CFCs) |
| 3824.7400 11 | 二氟一氯甲烷、二氟乙烷和一氯四氟乙烷的混合物(R-401) | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Mixture of Monochlorodifluoromethane, difluoroethane and chlorotetrafluoroethane (R-401) |
| 3824.7400 12 | 五氟乙烷、丙烷和二氟一氯甲烷的混合物(R402) | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Mixture of pentafluoroethane, propane and chlorodifluoromethane (R-402) |
| 3824.7400 13 | 丙烷、二氟一氯甲烷和八氟丙烷的混合物(R403) | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Mixture of propane, chlorotetrafluoroethane and octafluoropropane (R-403) |
| 3824.7400 14 | 二氟一氯甲烷、二氟乙烷、一氯二氟乙烷和八氟环丁烷的混合物(R405) | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Mixture of chlorotetrafluoroethane, difluoroethane, chlordifluoroethane and octafluorocyclobutane (R-405) |
| 3824.7400 15 | 二氟一氯甲烷、2-甲基丙烷(异丁烷)和一氯二氟乙烷的混合物(R406) | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Mixture of Chlorotetrafluoroethane, 2-methylpropane and chlordifluoroethane (R-406) |
| 3824.7400 16 | 五氟乙烷、三氟乙烷和二氟一氯甲烷的混合物(R408) | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Mixture of pentafluoroethane, trifluoroethane and chlorodifluoromethane (R-408) |
| 3824.7400 17 | 二氟一氯甲烷、一氯四氟乙烷和一氯二氟乙烷的混合物(R409) | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Mixture of chlorodifluoromethane, chlorotetrafluoroethane and difluoromonochloroethane (R-409) |
| 3824.7400 18 | 丙烯、二氟一氯甲烷和二氟乙烷的混合物(R411) | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Mixture of propene, chlorodifluoromethane and difluoroethane (R-411) |
| 3824.7400 19 | 二氟一氯甲烷、八氟丙烷和一氯二氟乙烷的混合物(R412) | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Mixture of chlorodifluoromethane, octafluoropropane and difluoromonochloroethane (R-412) |
| 3824.7400 21 | 二氟一氯甲烷、一氯四氟乙烷、一氯二氟乙烷和2-甲基丙烷的混合物(R414) | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Mixture of chlorodifluoromethane, chlorotetrafluoroethane, difluoromonochloroethane and 2-methylpropane (R-414) |
| 3824.7400 22 | 二氟一氯甲烷和二氟乙烷的混合物(R415) | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Mixture of chlorodifluoromethane,difluoroethane (R-415) |
| 3824.7400 23 | 四氟乙烷、一氯四氟乙烷和丁烷的混合物(R416) | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Mixture of tetrafluoroethane, Chlorotetrafluoroethane and butane (R-416) |
| 3824.7400 24 | 丙烷、二氟一氯甲烷和二氟乙烷的混合物(R418) | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Mixture of propane, chlorodifluoromethane difluoroethane (R-418) |

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|---|---|---|---|---|---|---|---|---|
| 3824.7400 25 | 二氟一氯甲烷和八氟丙烷的混合物(R509) | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Mixture of chlorodifluoromethane and octafluoropropane (R-509) |
| 3824.7400 26 | 二氟一氯甲烷和一氯二氟乙烷的混合物 | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Mixture of chlorodifluoromethane and difluoromonochloroethane |
| 3824.7400 90 | 其他含甲烷、乙烷或丙烷的氢氯氟烃混合物(不论是否含甲烷、乙烷或丙烷的全氟烃或氢氟烃,但不含全氯氟烃) | 6.5 | 35 | 17 | 13 | 千克 | 14xy | Other mixtures containing chorofluorocarbons of methane, ethane or propane (whether or not containing hydrofluorocarbons or perfluorocarbons, but not containing chlorofluorocarbons ) |
| 3824.7500 | --含四氯化碳的 | 6.5 | 35 | 17 | | 千克 | | --Containing Carbon tetrachloride |
| 3824.7600 | --含1,1,1-三氯乙烷(甲基氯仿)的 | 6.5 | 35 | 17 | | 千克 | | --Containing 1, 1, 1-trichloroethane (methyl chloroform) |
| 3824.7700 | --含溴化甲烷(甲基溴)或溴氯甲烷的 | 6.5 | 35 | 17 | | 千克 | | --Containing bromomethane (methyl bromide) or bromochloromethane |
| 3824.7800 | --含全氟烃(PFCs)或氢氟烃(HFCs)的,但不含全氯氟烃(CFCs)或氢氯氟烃(HCFCs)的 | 6.5 | 35 | 17 | 13 | 千克 | | --Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) |
| 3824.7900 | --其他 | 6.5 | 35 | 17 | | 千克 | | --Other |
| | -本章子目注释三所列货品: | | | | | | | -Goods specified in Subheading Note 3 to this Chapter: |
| 3824.8100 | --含环氧乙烷(氧化乙烯)的 | 6.5 | 35 | 17 | | 千克 | | --Containing oxirane (ethylene oxide) |
| 3824.8200 | --含多氯联苯($PCB_s$)、多氯三联苯($PCT_s$)或多溴联苯($PBB_s$)的 | 6.5 | 35 | 17 | | 千克 | X | --Containing polychlorinated biphenyls (PCBs), polychlorinoted terphenyls (PCTs) or polybrominated biphenyls (PBBs) |
| 3824.8300 | --含三(2,3-二溴丙基)磷酸酯的 | 6.5 | 35 | 17 | | 千克 | | --Contaning tris (2,3-dibromopopyl) phosphate |
| 3824.8400 | --含艾氏剂(ISO)、毒杀芬(ISO)、氯丹(ISO)、十氯酮(ISO)、DDT(ISO)[滴滴涕(INN)、1,1,1-三氯-2,2-双(4-氯苯基)乙烷]、狄氏剂(ISO,INN)、硫丹(ISO)、异狄氏剂(ISO)、七氯(ISO)或灭蚁灵(ISO)的 | 6.5 | 35 | 17 | | 千克 | | --Containing aldrin (*ISO*), cam-phechlor (*ISO*) (*toxaphene*), chlordane (*ISO*), chlordecone (*ISO*), DDT (*ISO*) *clofeno-tane* (INN), 1,1,1-*trichloro*-2, 2-*bis* (p-chlorophenyl) *ethane*), dieldrin (*ISO*, *INN*), endosulfan (*ISO*), en-drin (*ISO*), heptachlor (*ISO*) or mirex (*ISO*) |
| 3824.8500 | --含1,2,3,4,5,6-六氯环己烷[六六六(ISO)],包括林丹(ISO,INN)的 | 6.5 | 35 | 17 | | 千克 | | --Containing 1,2,3,4,5,6-hexa-chlorocyclohexane (*HCH* (ISO)), including lindane (*ISO*, *INN*) |
| 3824.8600 | --含五氯苯(ISO)或六氯苯(ISO)的 | 6.5 | 35 | 17 | | 千克 | | --Containing pentachlorobenzene (ISO) *or hexachlorobenzene* (*ISO*) |
| 3824.8700 | --含全氟辛基磺酸及其盐,全氟辛基磺胺或全氟辛基磺酰氯的 | 6.5 | 35 | 17 | | 千克 | | --Containing perfluorooctane sulphonic acid, its salts, per-fluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride |
| 3824.8800 | --含四、五、六、七或八溴联苯醚的 | 6.5 | 35 | 17 | | 千克 | | --Containing tetra-, penta-, hexa-hepta-or octabromodiphe-nyl ethers |
| | -其他: | | | | | | | -Other: |
| 3824.9100 | --主要由(5-乙基-2-甲基-2氧代-1,3,2-二氧磷杂环己-5-基)甲基膦酸二甲酯和双[(5-乙基-2-甲基-2氧代-1,3,2-二氧磷杂环己-5-基)甲基]甲基膦酸酯(阻燃剂FRC-1)组成的混合物及制品 | 6.5 | 35 | 17 | | 千克 | | --Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1, 3, 2-dioxaphosphinan-5-Yl) menthylmethyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1, 3, 2-dioxaphosphinan-5-Yl) methyl] methylphosphonate |
| | --其他: | | | | | | | --Other: |
| 3824.9910 | ---杂醇油 | 6.5 | 40 | 17 | | 千克 | | ---Fusel oil |
| 3824.9920 | ---除墨剂、蜡纸改正液及类似品 | 9 | 80 | 17 | | 千克 | | ---Ink-removers, stencil correc-tors and the like |
| 3824.9930 | ---增炭剂 | 6.5 | 35 | 17 | | 千克 | | ---Carburetant |
| 3824.9991 | ----按重量计含滑石50%以上的混合物 | 6.5 | 35 | 17 | | 千克 | 4xy | ----Mixtures containing more than 50% by weight of talc |

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|---|---|---|---|---|---|---|---|---|
| 3824.9992 | ----按重量计含氧化镁70%以上的混合物 | 6.5 | 35 | 17 | | 千克 | 4xy | ----Mixtures containing more than 70% by weight of mag=nesium oxide |
| 3824.9993 | ----表面包覆钴化物的氢氧化镍(掺杂碳) | 6.5 | 35 | 17 | | 千克 | | ----Nickelous hydroxide (*doped carbon*) covered on the face side with cobalt compound |
| 3824.9999 | ----其他 | 6.5 | 35 | 17 | | 千克 | | ----Other |
| 3824.9999 10 | 粗制碳化硅(其中碳化硅含量大于15%(按重量计)) | 6.5 | 35 | 17 | | 千克 | y4x | Crude silicon carbide, containing more than 15% by weight of silicon carbide |
| 3824.9999 20 | 混胺(二甲胺和三乙胺混合物的水溶液) | 6.5 | 35 | 17 | | 千克 | 3 | Mixed amine(dimethylamine and triethylamine mixture in aqueous solution) |
| 3824.9999 30 | 氰化物的混合物 | 6.5 | 35 | 17 | | 千克 | X | Mixtures of cyanide |
| 3824.9999 40 | 膨胀石墨 | 6.5 | 35 | 17 | | 千克 | 3 | Expanded graphite |
| 3824.9999 50 | 甲基膦酸的混合物(CAS号:170836-68-7)(由甲基膦酸(5-乙基-2-甲基-2-氧代-1,3,2-二氧磷杂环己-5-基)甲基甲基酯(CAS号:41203-81-0)和甲基膦酸二[5-(5-乙基-2-甲基-2-氧代-1,3,2-二氧磷杂环己基)甲基]酯(CAS号:42595-45-9)混合而成) | 6.5 | 35 | 17 | | 千克 | 23 | A mixture of methyl phosphonic acid (CAS NO. 170836-68-7) {by methyl phosphonic acid, methyl 5-(5-ethyl-2-methyl-2-oxo-1,3,2-two oxygen phosphorusheterocyclic hexyl) methyl ester (CAS NO. 41203-81-0) and methyl phosphonic acid two [5-(5-ethyl-2-methyl-2-oxo-1, 3, 2-two oxygen phosphorus heterocyclichexyl) methyl)] ester (CAS NO. 42595-45-9) and mixed} |
| 3824.9999暂 60 | 高钛渣(二氧化钛质量百分含量>70%的) | 0 | 35 | 17 | | 千克 | | Titanium slag (containing more than 70% by weight of titanium dioxide) |
| 3824.9999 70 | 核苷酸类食品添加剂 | 6.5 | 35 | 17 | | 千克 | AB | Nucleotide food additives |
| 3824.9999 80 | 按重量计氧化锌含量在50%及以上的混合物 | 3 | 35 | 17 | | 千克 | | Mixture containing more than 50% by weight of zinc oxide |
| 3824.9999 90 | 其他编号未列名的化工产品(包括水解物或水解料、DMC(六甲基环三硅氧烷,八甲基环四硅氧烷,十甲基环五硅氧烷,十二甲基环六硅氧烷中任何2种,3种或4种组成的混合物)) | 6.5 | 35 | 17 | | 千克 | | Other chemical products, not elsewhere specified or included, including Hydrolyzate or hydrolysis materials, DMC(the mixtures, composed of any 2, 3 or 4 kinds of 6-methyl siloxane ring 3, 8-methyl |
| **38.25** | **其他税目未列名的化学工业及其相关工业的副产品;城市垃圾;下水道淤泥;本章注释六所规定的其他废物:** | | | | | | | **Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter:** |
| 3825.1000 | -城市垃圾 | 6.5 | 35 | 17 | | 千克 | 9 | -Municipal waste |
| 3825.2000 | -下水道淤泥 | 6.5 | 35 | 17 | | 千克 | 9 | -Sewage sludge |
| 3825.3000 | -医疗废物 | 6.5 | 35 | 17 | | 千克 | 9 | -Clinical waste |
| | -废有机溶剂: | | | | | | | -Waste organic solvents: |
| 3825.4100 | --卤化物的 | 6.5 | 35 | 17 | | 千克 | 9 | --Halogenated |
| 3825.4900 | --其他 | 6.5 | 35 | 17 | | 千克 | 9 | --Other |
| 3825.5000 | -废的金属酸洗液、液压油、制动油及防冻液 | 6.5 | 35 | 17 | | 千克 | 9 | -Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids |
| | -其他化学工业及相关工业的废物: | | | | | | | -Other wastes from chemical or allied industries: |
| 3825.6100 | --主要含有有机成分的 | 6.5 | 35 | 17 | | 千克 | 9 | --Mainly containing organic constituents |
| 3825.6900 | --其他 | 6.5 | 35 | 17 | | 千克 | 9 | --Other |
| 3825.9000 | -其他 | 6.5 | 35 | 17 | | 千克 | | -Other |
| 3825.9000 10 | 浓缩糖蜜发酵液 | 6.5 | 35 | 17 | | 千克 | AB | Condensed molasses fermented solubles |
| 3825.9000 90 | 其他商品编号未列名化工副产品及废物 | 6.5 | 35 | 17 | | 千克 | 9 | Other chemical by-product or waste, not elsewhere specified or included |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **38.26** | **生物柴油及其混合物,不含或含有按重量计低于70%的石油或从沥青矿物提取的油类:** | | | | | | | **Biodiesel and mixture thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtaines from bituminous minerals:** |
| 3826.0000 | 生物柴油及其混合物,不含或含有按重量计低于70%的石油或从沥青矿物提取的油类 | 6.5 | 35 | 17 | | 千克/升 | | Biodiesel and mixture thereof, not containing or containingless than 70% by weight of petroleum oils or oils obtained from bituminous minerals |
| 3826.0000 01 | 纯生物柴油 | 6.5 | 35 | 17 | | 千克/升 | | Pure biodiesel |
| 3826.0000 90 | 其他生物柴油及其混合物 | 6.5 | 35 | 17 | | 千克/升 | | Other biodiesel and mixture thereof |

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# 第七类

# 塑料及其制品;橡胶及其制品

注释:

一、由两种或两种以上单独成分配套的货品,其部分或全部成分属于本类范围以内,混合后则构成第六类或第七类的货品,应按混合后产品归入相应的税目,但其组成成分必须同时符合下列条件:

(一)其包装形式足以表明这些成分不需经过改装就可以一起使用的;

(二)一起进口或出口的;

(三)这些成分的属性及相互比例足以表明是相互配用的。

二、除税目 39.18 或 39.19 的货品外,印有花纹、文字、图画的塑料、橡胶及其制品,如果所印花纹、字画作为其主要用途,应归入第四十九章。

# SECTION Ⅶ

# PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes:

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section Ⅵ or Ⅶ, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together;

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading No. 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

## 第三十九章
## 塑料及其制品

注释:

一、本目录所称"塑料",是指税目 39.01 至 39.14 的材料,这些材料能够在聚合时或聚合后在外力(一般是热力和压力,必要时加入溶剂或增塑剂)作用下通过模制、浇铸、挤压、滚轧或其他工序制成一定的形状,成形后除去外力,其形状仍保持不变。

本目录所称"塑料",还应包括钢纸,但不包括第十一类的纺织材料。

二、本章不包括:

(一)税目 27.10 或 34.03 的润滑油;

(二)税目 27.12 或 34.04 的蜡;

(三)单独的已有化学定义的有机化合物(第二十九章);

(四)肝素及其盐(税目 30.01);

(五)税目 39.01 至 39.13 所列的任何产品溶于挥发性有机溶剂的溶液(火胶棉除外),但溶剂的重量必须超过溶液重量的 50%(税目 32.08);税目 32.12 的压印箔;

(六)有机表面活性剂或税目 34.02 的制剂;

(七)再熔胶及酯胶(税目 38.06);

(八)配制的添加剂,用于矿物油(包括汽油)或与矿物油同样用途的其他液体(税目 38.11);

(九)以第三十九章的聚乙二醇、聚硅氧烷或其他聚合物为基本成分的液压用液体;(税目 38.19)

(十)有塑料衬背的诊断或实验用试剂(税号 38.22);

(十一)第四十章规定的合成橡胶及其制品;

## Chapter 39
## Plastics and articles thereof

Notes:

1. Throughout the Nomenclature the expression "plastics" means those materials of headings No. 39.01 to 39.14 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanized fibre. The expression, however, does not apply to materials regarded as textile materials of Section Ⅺ.

2. This Chapter does not cover:

(a) Lubricating preparations of heading No. 27.10 or 34.03.

(b) Waxes of heading No. 27.12 or 34.04;

(c) Separate chemically defined organic compounds (Chapter 29);

(d) Heparin or its salts (heading No. 30.01);

(e) Solutions (other than collodions) consisting of any of the products specified in headings No. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 32.08); stamping foils of heading No. 32.12;

(f) Organic surface-active agents or preparations of heading No. 34.02;

(g) Run gums or ester gums (heading No. 38.06);

(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading No. 38.11)

(i) Prepared hydronlic fluids based on polyglycols silianes or other polymers of chapter 39(heading No. 38.19);

(j) Diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);

(k) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

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（十二）鞍具及挽具（税号 42.01）；税号 42.02 的衣箱、提箱、手提包及其他容器；

（十三）第四十六章的缏条、编结品及其他制品；

（十四）税号 48.14 的壁纸；

（十五）第十一类的货品（纺织原料及纺织制品）；

（十六）第十二类的物品（例如，鞋靴、帽类、雨伞、阳伞、手杖、鞭子、马鞭及其零件）；

（十七）税号 71.17 的仿首饰；

（十八）第十六类的物品（机器、机械器具或电气器具）；

（十九）第十七类的航空器零件及车辆零件；

（二十）第九十章的物品（例如，光学元件、眼镜架及绘图仪器）；

（二十一）第九十一章的物品（例如，钟壳及表壳）；

（二十二）第九十二章的物品（例如，乐器及其零件）；

（二十三）第九十四章的物品（例如，家具、灯具、照明装置、灯箱及活动房屋）；

（二十四）第九十五章的物品（例如，玩具、游戏品及运动用品）；

（二十五）第九十六章的物品（例如，刷子、纽扣、拉链、梳子、烟斗的嘴及柄、香烟嘴及类似品、保温瓶的零件及类似品、钢笔、活动铅笔独脚架、双脚架、三脚架及类似品）。

三、税目 39.01 至 39.11 仅适用于化学合成的下列货品：

（一）温度在 300℃时，压力转为 1013 毫巴后减压蒸馏出的以体积计小于 60% 的液体合成聚烯烃（税目 39.01 及 39.02）；

（二）非高度聚合的苯并呋喃-茚式树脂（税目 39.11）；

（三）平均至少有五个单体单元的其他合成聚合物；

（四）聚硅氧烷（税目 39.10）；

（五）甲阶酚醛树脂（税目 39.09）及其他预聚物。

四、所称“共聚物”，包括在整个聚合物中按重量计没有一种单体单元的含量在 95% 及以上的各种聚合物。

在本章中，除条文另有规定以外，共聚物（包括共缩聚物、共加聚物、嵌段共聚物及接枝共聚物）及聚合物混合体应按聚合物中重量最大的那种共聚单体单元所构成的聚合物归入相应税目。在本注释中，归入同一税目的聚合物的共聚单体单元应作为一种单体单元对待。

如果没有任何一种共聚单体单元重量为最大，共聚物或聚合物混合体应按号列顺序归入其可归入的最末一个税目。

五、化学改性聚合物，即聚合物主链上的支链通过化学反应发生了变化的聚合物，应按未改性的聚合物的相应税目归类。本规定不适用于接枝共聚物。

六、税目 39.01 至 39.14 所称“初级形状”，只限于下列各种形状：

（一）液状及糊状，包括分散体（乳浊液及悬浮液）及溶液；

(l) Saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;

(m) Plaits, wickerwork or other articles of Chapter 46;

(n) Wall coverings of heading No. 48.14;

(o) Goods of Section XI (textiles and textile articles);

(p) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(q) Imitation jewellery of heading No. 71.17;

(r) Articles of Section XVI (machines and mechanical or electrical appliances);

(s) Parts of aircraft or vehicles of Section XVII;

(t) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(u) Articles of Chapter 91 (for example, clock or watch cases);

(v) Articles of Chapter 92 (for example, musical instruments or parts thereof);

(w) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings. illuminated signs, prefabricated buildings);

(x) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(y) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigaretteholders or the like, parts of vacuum flasks or the like, pens, propelling pencils unipod, bipod, trpod or the Like).

3. Headings No. 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

(a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300℃, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings No. 39.01 and 39.02);

(b) Resins, not highly polymerized, of the coumarone-indene type (heading No. 39.11);

(c) Other synthetic polymers with an average of at least 5 monomer units;

(d) Silicones (heading No. 39.10);

(e) Resols (heading No. 39.09) and other prepolymers.

4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings No. 39.01 to 39.14, the expression “primary forms” applies only to the following forms:

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

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（二）不规则形状的块，团、粉（包括压型粉）、颗粒、粉片及类似的散装形状。

七、税目 39.15 不适用于已制成初级形状的单一的热塑材料废碎料及下脚料（税目 39.01 至 39.14）。

八、税目 39.17 所称“管子”，是指通常用于输送或供给气体或液体的空心制品或半制品（例如，肋纹浇花软管、多孔管），还包括香肠用肠衣及其他扁平管。除肠衣及扁平管外，内截面如果不呈圆形、椭圆形、矩形（其长度不超过宽度的 1.5 倍）或正几何形，则不能视为管子，而应作为异型材。

九、税目 39.18 所称“塑料糊墙品”，适用于墙壁或天花板装饰用的宽度不小于 45 厘米的成卷产品，这类产品是将塑料牢固地附着在除纸张以外任何材料的衬背上，并且在塑料面起纹、压花、着色、印制图案或用其他方法装饰。

十、税目 39.20 及 39.21 所称“板、片、膜、箔、扁条”，只适用于未切割或仅切割成矩形（包括正方形）（含切割后即可供使用的），但未经进一步加工的板、片、膜、箔、扁条（第五十四章的物品除外）及正几何形块，不论是否经过印制或其他表面加工。

十一、税目 39.25 只适用于第二分章以前各税目未包括的下列物品：

（一）容积超过 300 升的囤、柜（包括化粪池）、罐、桶及类似容器；

（二）用于地板、墙壁、隔墙、天花板或屋顶等方面的结构件；

（三）槽管及其附件；

（四）门、窗及其框架和门槛；

（五）阳台、栏杆、栅栏、栅门及类似品；

（六）窗板、百叶窗（包括威尼斯式百叶窗）或类似品及其零件、附件；

（七）商店、工棚、仓库等用的拼装式固定大型货架；

（八）建筑用的特色（例如，凹槽、圆顶及鸽棚式）装饰件；

（九）固定装于门窗、楼梯、墙壁或建筑物其他部位的附件及架座，例如，球形把手、拉手、挂钩、托架、毛巾架、开关板及其他护板。

**子目注释：**

一、属于本章任一税号项下的聚合物（包括共聚物）及化学改性聚合物应按下列规则归类：

（一）在同级子目中有一个“其他”子目的：

1. 子目所列聚合物名称冠有“聚（多）”的（例如，聚乙烯及聚酰胺-6,6），是指列名的该种聚合物单体单元一种式多种总量在整个聚合物中按重量计必须占 95%及以上。

（b）Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings No. 39.01 to 39.14).

8. For the purposes of heading No. 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other layflat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading No. 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings No. 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-woked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter Ⅱ:

（a）Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 L;

（b）Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

（c）Gutters and fittings therefor;

（d）Doors, windows and their frames and thresholds for doors;

（e）Balconies, balustrades, fencing, gates and similar barriers;

（f）Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;

（g）Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

（h）Ornamental architectural features, for example, flutings, cupolas, dovecotes; and

（i）Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

**Subheading Notes:**

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

（a）Where there is a subheading named “Other” in the same series:

（i）The designation in a subheading of a polymer by the prefix “poly” (forexample, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

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2. 子目 3901.30、3901.40、3903.20、3903.30 及 3904.30 所列的共聚物，如果该种共聚单体单元在整个聚合物中按重量计占 95%及以上，即应归入上述子目。

3. 化学改性聚合物如未在其他子目具体列名，应归入列明为“其他”的子目内。

4. 不符合上述 1.2.3. 款规定的聚合物，应按聚合物中重量最大的那种单体单元(与其他各种单一的共聚单体单元相比)所构成的聚合物归入该级其他相应子目。为此，归入同一子目的聚合物单体单元应作为一种单体单元对待。只有在同级子目中的聚合物共聚单体单元才可以进行比较。

(二)在同级子目中没有“其他”子目的：

1. 聚合物应按聚合物中重量最大的那种单体单元(与其他各种单一的共聚单体单元相比)所构成的聚合物归入该级相应子目。为此，归入同一子目的聚合物单体单元应作为一种单体单元对待。只有在同一组子目中的聚合物共聚单体单元才可以进行比较。

2. 化学改性聚合物应按相应的未改性聚合物的子目归类。聚合物混合体应按单体单元比例相等、种类相同的聚合物归入相应子目。

二、子目 3920.43 所称“增塑剂”，包括“次级增塑剂”。

(ii) The copolymers named in subheadings Nos. 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.

(iii) Chemically modified polymers are to be classified in the subheading named “Other”, provided that the chemically modified polymers are not more specifically covered by another subheading.

(iv) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named “Other” in the same series:

(i) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

(ii) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading No. 3920.43, the term “plasticisers” includes “secondary plasticisers.”

| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | 第一分章 初级形状 | | | | | | | 1. -PRIMARY FORMS |
| **39.01** | **初级形状的乙烯聚合物：** | | | | | | | **Polymers of ethylene, in primary forms:** |
| 3901.1000 | -聚乙烯，比重小于 0.94 | | 45 | 17 | 13 | 千克 | | -Polyethylene having a specific gravity of less than 0.94 |
| 3901.1000[暂] 01 | 初级形状比重<0.94 的聚乙烯(进口 CIF 价高于 3800 美元/吨) | 3 | 45 | 17 | 13 | 千克 | | Polyethylene having a sopecific gravity of less than 0.94, in primary forms (CIF>USD3800/ton) |
| 3901.1000 90 | 初级形状比重<0.94 的聚乙烯 | 6.5 | 45 | 17 | 13 | 千克 | | Polyethylene having a specific gravity of less than 0.94, in primary forms |
| 3901.2000 | -聚乙烯，比重在 0.94 及以上 | | 45 | 17 | 13 | 千克 | | -Polyethylene having a specific gravity of 0.94 or more |
| 3901.2000[暂] 01 | 初级形状比重≥0.94 的聚乙烯(进口 CIF 价高于 3800 美元/吨) | 3 | 45 | 17 | 13 | 千克 | | Polyethylene having a specific gravity of 0.94 or more in primary forms (CIF>USD3800/ton) |
| 3901.2000 90 | 初级形状比重≥0.94 的聚乙烯 | 6.5 | 45 | 17 | 13 | 千克 | | Polyethylene having aspecific gravity of 0.94 or more, in primary forms |
| 3901.3000 | -乙烯-乙酸乙烯酯共聚物 | 6.5 | 45 | 17 | 5 | 千克 | | -Ethylene-vinyl acetate copolymers |
| | --乙烯-α-烯烃共聚物，比重小于 0.94： | | | | | | | --Ethylene-alpha-olefin copoly-mers, having a specific gravity of less than 0.94: |
| 3901.4010 | ---乙烯-丙烯共聚物(乙丙橡胶) | 6.5 | 45 | 17 | | 千克 | | ---Ethylene-propylene copoly-mers |
| 3901.4020 | ---线型低密度聚乙烯(3901.9020) | 6.5 | 45 | 17 | | 千克 | | ---Linearity low density polyeth-Ylene |
| 3901.4090 | ---其他 | 6.5 | 45 | 17 | | 千克 | | ---Other |
| | -其他： | | | | | | | -Other: |
| 3901.9010 | ---乙烯-丙烯共聚物(乙丙橡胶) | 6.5 | 45 | 17 | 5 | 千克 | | ---Ethylene-propylene copolymers |
| 3901.9090 | ---其他 | 6.5 | 45 | 17 | 13 | 千克 | | ---Other |

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|---|---|---|---|---|---|---|---|---|
| **39.02** | **初级形状的丙烯或其他烯烃聚合物：** | | | | | | | **Polymers of propylene or of other olefins, in primary forms:** |
| 3902.1000 | -聚丙烯 | | 45 | 17 | 13 | 千克 | | -Polypropylene |
| 3902.1000[暂] 10 | 电工级初级形状聚丙烯树脂(灰分含量不大于30ppm) | 3 | 45 | 17 | 13 | 千克 | | Polypropylene resin, in primary forms, electrical grade (ash content≤30ppm) |
| 3902.1000 90 | 其他初级形状的聚丙烯 | 6.5 | 45 | 17 | 13 | 千克 | | Other polypropylene, in primary forms |
| 3902.2000 | -聚异丁烯 | 6.5 | 45 | 17 | 5 | 千克 | AB | -Polyisobutylene |
| | -丙烯共聚物： | | | | | | | -Propylene copolymers: |
| 3902.3010 | ---乙烯-丙烯共聚物(乙丙橡胶) | 6.5 | 45 | 17 | 5 | 千克 | | ---Ethylene-propylene copolymers |
| 3902.3090 | ---其他 | 6.5 | 45 | 17 | 5 | 千克 | | ---Other |
| 3902.9000 | -其他 | 6.5 | 45 | 17 | 5 | 千克 | | -Other |
| 3902.9000 10 | 端羧基聚丁二烯,CTPB(作粘接剂或燃料) | 6.5 | 45 | 17 | 5 | 千克 | 3 | Carboxyl-terminal polybutadiene, CTPB (used as adhesive or fuel) |
| 3902.9000 20 | 端羟基聚丁二烯,HTPB(作粘接剂或燃料) | 6.5 | 45 | 17 | 5 | 千克 | 3 | Hydroxyl-terminal polybutadiene, HTPB (used as adhesive or fuel) |
| 3902.9000 90 | 其他初级形状的烯烃聚合物 | 6.5 | 45 | 17 | 5 | 千克 | | Other polymers of olefins, in primary forms |
| **39.03** | **初级形状的苯乙烯聚合物：** | | | | | | | **Polymers of styrene, in primary forms:** |
| | -聚苯乙烯： | | | | | | | -Polystyrene: |
| 3903.1100 | --可发性的 | 6.5 | 45 | 17 | 5 | 千克 | | --Expansible |
| | --其他： | | | | | | | --Other: |
| 3903.1910 | ---改性的 | 6.5 | 45 | 17 | 13 | 千克 | | ---Modified |
| 3903.1990 | ---其他 | 6.5 | 45 | 17 | 5 | 千克 | | ---Other |
| 3903.2000 | -苯乙烯-丙烯腈(SAN)共聚物 | 12 | 45 | 17 | 5 | 千克 | | -Styrene-acrylonitrile (SAN) copolymers |
| | -丙烯腈-丁二烯-苯乙烯(ABS)共聚物： | | | | | | | -Acrylonitrile-butadiene-styrene (ABS) copolymers: |
| 3903.3010 | ---改性的 | 6.5 | 45 | 17 | 13 | 千克 | | ---Modified |
| 3903.3090 | ---其他 | 6.5 | 45 | 17 | 5 | 千克 | | ---Other |
| 3903.9000 | -其他 | 6.5 | 45 | 17 | 5 | 千克 | | -Other |
| **39.04** | **初级形状的氯乙烯或其他卤化烯烃聚合物：** | | | | | | | **Polymers of vinyl chloride or of other halogenated olefins, in primary forms:** |
| | -聚氯乙烯,未掺其他物质： | | | | | | | -Poly(vinyl chloride), not mixed with any other substances: |
| 3904.1010 | ---糊树脂 | 6.5 | 45 | 17 | 13 | 千克 | | ---Paste resins |
| 3904.1090 | ---其他 | 6.5 | 45 | 17 | 13 | 千克 | | ---Other |
| 3904.1090 01 | 聚氯乙烯纯粉(纯指未掺其他物质) | 6.5 | 45 | 17 | 13 | 千克 | | Poly(vinyl chloride)(not mixed with any other substances) in powder |
| 3904.1090 90 | 其他初级形状的纯聚氯乙烯(纯指未掺其他物质) | 6.5 | 45 | 17 | 13 | 千克 | | Other poly(vinyl chloride)(not mixed with any other substances) |
| | -其他聚氯乙烯： | | | | | | | -Other poly(vinyl chloride): |
| 3904.2100 | --未塑化 | 6.5 | 45 | 17 | 13 | 千克 | | --Non-plasticized |
| 3904.2200 | --已塑化 | 6.5 | 45 | 17 | 13 | 千克 | | --Plasticized |
| 3904.3000 | -氯乙烯-乙酸乙烯酯共聚物 | 9 | 45 | 17 | 5 | 千克 | | -Vinyl chloride-vinyl acetate copolymers |
| 3904.4000 | -其他氯乙烯共聚物 | 12 | 45 | 17 | 5 | 千克 | | -Other vinyl chloride copolymers |
| 3904.5000 | -偏二氯乙烯聚合物 | 6.5 | 45 | 17 | 5 | 千克 | | -Vinylidene chloride polymers |
| | -氟聚合物： | | | | | | | -Fluoro-polymers: |
| 3904.6100 | --聚四氟乙烯 | 10 | 45 | 17 | 13 | 千克 | | --Polytetrafluoroethylene |
| 3904.6900 | --其他 | 6.5 | 45 | 17 | 13 | 千克 | | --Other |
| 3904.9000 | -其他 | 10 | 45 | 17 | 5 | 千克 | | -Other |

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|---|---|---|---|---|---|---|---|---|
| **39.05** | **初级形状的乙酸乙烯酯或其他乙烯酯聚合物;初级形状的其他乙烯基聚合物:** | | | | | | | **Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:** |
| | -聚乙酸乙烯酯: | | | | | | | -Poly(vinyl acetate): |
| 3905.1200 | --水分散体 | 10 | 45 | 17 | 5 | 千克 | | --In aqueous dispersion |
| 3905.1900 | --其他 | 10 | 45 | 17 | 5 | 千克 | | --Other |
| | -乙酸乙烯酯共聚物: | | | | | | | -Vinyl acetate copolymers: |
| 3905.2100 | --水分散体 | 10 | 45 | 17 | 5 | 千克 | | --In aqueous dispersion |
| 3905.2900 | --其他 | 10 | 45 | 17 | 5 | 千克 | | --Other |
| 3905.3000 | -聚乙烯醇,不论是否含有未水解的乙酸酯基 | 14 | 45 | 17 | 5 | 千克 | AB | -Poly(vinyl alcohol), whether or not containing unhydrolyzed acetate groups |
| | -其他: | | | | | | | -Other: |
| 3905.9100 | --共聚物 | 10 | 45 | 17 | 5 | 千克 | | --Copolymers |
| 3905.9900 | --其他 | 10 | 45 | 17 | 5 | 千克 | | --Other |
| **39.06** | **初级形状的丙烯酸聚合物:** | | | | | | | **Acrylic polymers in primary forms:** |
| 3906.1000 | -聚甲基丙烯酸甲酯 | 6.5 | 45 | 17 | 13 | 千克 | | -Poly(methyl methacrylate) |
| | -其他: | | | | | | | -Other: |
| 3906.9010 | ---聚丙烯酰胺 | 6.5 | 45 | 17 | 5 | 千克 | AB | ---Polyacrylamide |
| 3906.9090 | ---其他 | 6.5 | 45 | 17 | | 千克 | | ---Other |
| **39.07** | **初级形状的聚缩醛、其他聚醚及环氧树脂;初级形状的聚碳酸酯、醇酸树脂、聚烯丙基酯及其他聚酯:** | | | | | | | **Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:** |
| | -聚缩醛: | | | | | | | -Polyacetals: |
| 3907.1010 | ---聚甲醛 | 6.5 | 45 | 17 | 13 | 千克 | | ---Polyoxymethylene(POM) |
| 3907.1090 | ---其他 | 6.5 | 45 | 17 | 5 | 千克 | | ---Other |
| | -其他聚醚: | | | | | | | -Other polyethers: |
| 3907.2010[暂] | ---聚四亚甲基醚二醇 | 3 | 45 | 17 | 5 | 千克 | | ---Polytetramethylene ether glycol |
| 3907.2090 | ---其他 | 6.5 | 45 | 17 | 13 | 千克 | | ---Other |
| 3907.3000 | -环氧树脂 | | 45 | 17 | 5 | 千克 | | -Epoxide resins |
| 3907.3000[暂] 01 | 初级形状溴质量≥18%或进口CIF价>3800美元/吨的环氧树脂(如溶于溶剂,以纯环氧树脂折算溴百分比含量) | 4 | 45 | 17 | 5 | 千克 | A | Epoxide resins, in primary forms, containing ≥18% by weight of bromine, or import CIF price >3800 USD/ton (If dissolved into solutions, convert the content percentage of bromine by pure epoxy resin) |
| 3907.3000 90 | 初级形状的环氧树脂(溴重量百分比含量在18%以下) | 6.5 | 45 | 17 | 5 | 千克 | AB | Epoxide resins, in primary forms, containing<18% by weight of bromine |
| 3907.4000[暂] | -聚碳酸酯 | 3 | 45 | 17 | 13 | 千克 | | -Polycarbonates |
| 3907.5000 | -醇酸树脂 | 10 | 45 | 17 | 5 | 千克 | AB | -Alkyd resins |
| | -聚对苯二甲酸乙二酯: | | | | | | | -Poly(ethylene terephthalate): |
| | --粘数在78毫升/克或以上: | | | | | | | --Having a viscosity number of 78 ml/ g or higher: |
| 3907.6110 | ---切片 | 6.5 | 45 | 17 | | 千克 | | --In the form of slices or chips |
| 3907.6190 | ---其他 | 6.5 | 45 | 17 | | 千克 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 3907.6910 | ---切片 | 6.5 | 45 | 17 | | 千克 | | ---In the form of slices or chips |
| 3907.6990 | ---其他 | 6.5 | 45 | 17 | | 千克 | | ---Other |
| 3907.7000[暂] | -聚乳酸 | 3 | 45 | 17 | 5 | 千克 | | -Poly(lactic acid) |
| | -其他聚酯: | | | | | | | -Other polyesters: |

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|---|---|---|---|---|---|---|---|---|
| 3907.9100 | --不饱和 | 6.5 | 45 | 17 | 5 | 千克 | | --Unsaturated |
| | --其他： | | | | | | | --Other: |
| 3907.9910 | ---聚对苯二甲酸丁二酯 | 6.5 | 45 | 17 | 13 | 千克 | | ---Poly butylene terephthalate |
| 3907.9910 01 | 未经增强或改性的初级形状 PBT 树脂 | 6.5 | 45 | 17 | 13 | 千克 | | Not reinforced or modified PBT resins, in primary forms |
| 3907.9910 90 | 其他聚对苯二甲酸丁二酯 | 6.5 | 45 | 17 | 13 | 千克 | | Other Poly butylene terephthalate |
| | ---其他： | | | | | | | ---Other: |
| 3907.9991 | ----聚对苯二甲酸-己二醇-丁二醇酯 | 6.5 | 45 | 17 | 5 | 千克 | AB | ----Poly terephthalic acid hexylene glycol - butanediol ester |
| 3907.9991 10 | 初级形状的热塑性液晶聚对苯二甲酸-己二醇-丁二醇酯 | 54,43 | 45 | 17 | 5 | 千克 | AB | Poly terephthalic acid hexylene glycol - butanediol J28, thermoplastic liquid crystal, in primary forms |
| 3907.9991 90 | 其他初级形状的聚对苯二甲酸-己二醇-丁二醇酯 | 6.5 | 45 | 17 | 5 | 千克 | AB | Poly terephthalic acid hexylene glycol - butanediol J28, in other forms |
| 3907.9999 | ----其他 | 6.5 | 45 | 17 | 5 | 千克 | AB | ----Other |
| 3907.9999 10 | 初级形状的热塑性液晶其他聚酯 | 54,43 | 45 | 17 | 5 | 千克 | AB | Polyesters, thermoplastic liquid crystal, in primary forms |
| 3907.9999 90 | 初级形状的其他聚酯 | 6.5 | 45 | 17 | 5 | 千克 | AB | Other polyesters, in primary forms |
| **39.08** | **初级形状的聚酰胺：** | | | | | | | **Polyamides in primary forms:** |
| | -聚酰胺-6、-11、-12、-6,6、-6,9、-6,10 或 -6,12： | | | | | | | -Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12: |
| | ---切片： | | | | | | | ---In the form of slices or chips: |
| 3908.1011 | ----聚酰胺-6,6 切片 | 6.5 | 45 | 17 | 13 | 千克 | | ----Of polyamide-6,6 |
| 3908.1011 01 | 聚酰胺-6,6 切片 | 6.5 | 45 | 17 | 13 | 千克 | | Polyamide -6,6 slice |
| 3908.1011 90 | 改性聚酰胺-6,6 切片(经螺杆二次混炼加入玻璃纤维、矿物质、增韧剂、阻燃剂的改性聚酰胺-6,6切片) | 6.5 | 45 | 17 | 13 | 千克 | | Modification polyamide -6,6 slice (screw secondary mixing, adding glass fiber, minerals, plasticizer, flame retardant) |
| 3908.1012 | ----聚酰胺-6 切片 | 6.5 | 45 | 17 | 13 | 千克 | | ----Of polyamide-6 |
| 3908.1019 | ----其他 | 6.5 | 45 | 17 | 13 | 千克 | | ----Other |
| 3908.1090 | ---其他 | 6.5 | 45 | 17 | 5 | 千克 | | ---Other |
| | -其他： | | | | | | | -Other: |
| 3908.9010 | ---芳香族聚酰胺及其共聚物 | 10 | 45 | 17 | 5 | 千克 | | ---Aromatic polyamide and copolymerl |
| 3908.9020 | ---半芳香族聚酰胺及其共聚物 | 10 | 45 | 17 | 5 | 千克 | | ---Semi aromatic polyamide and copolymerl |
| 3908.9090 | ---其他 | 10 | 45 | 17 | 5 | 千克 | | ---Other |
| **39.09** | **初级形状的氨基树脂、酚醛树脂及聚氨酯类：** | | | | | | | **Amino-resins, phenolic resins and polyurethanes, in primary forms:** |
| 3909.1000 | -尿素树脂;硫尿树脂 | 6.5 | 45 | 17 | 5 | 千克 | | -Urea resins; thiourea resins |
| 3909.2000 | -蜜胺树脂： | 6.5 | 45 | 17 | 5 | 千克 | | -Melamine resins |
| | -其他氨基树脂： | | | | | | | -Other amino-resins: |
| 3909.3100 | --聚(亚甲基苯基异氰酸酯)(粗 MDI、聚合 MDI) | 6.5 | 35 | 17 | | 千克 | | --Poly (*methylene phenyl isocy-anate*) (*crude MDI, polymeric MDI*) |
| 3909.3900 | --其他 | 6.5 | 45 | 17 | | 千克 | AB | --Other |
| 3909.4000 | -酚醛树脂 | 6.5 | 45 | 17 | 5 | 千克 | AB | -Phenolic resins |
| 3909.5000 | -聚氨基甲酸酯 | 6.5 | 45 | 17 | 13 | 千克 | AB | -Polyurethanes |
| **39.10** | **初级形状的聚硅氧烷：** | | | | | | | **Silicones in primary forms:** |
| 3910.0000 | 初级形状的聚硅氧烷 | 6.5 | 45 | 17 | 13 | 千克 | | Silicones in primary forms |

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|---|---|---|---|---|---|---|---|---|
| **39.11** | **初级形状的石油树脂、苯并呋喃-茚树脂、多萜树脂、多硫化物、聚砜及本章注释三所规定的其他税目未列名产品：** | | | | | | | **Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:** |
| 3911.1000 | -石油树脂、苯并呋喃树脂、茚树脂、苯并呋喃-茚树脂及多萜树脂 | 6.5 | 45 | 17 | 5 | 千克 | | -Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes |
| 3911.9000 | -其他 | | 45 | 17 | | 千克 | | -Other |
| 3911.9000[暂] 01 | 芳基酸与芳基胺预缩聚物 | 3 | 45 | 17 | 5 | 千克 | | Precondensed polymer of aromatic acid and aromatic amide |
| 3911.9000[暂] 03 | 改性三羟乙基脲酸酯类预缩聚物 | 3 | 45 | 17 | 5 | 千克 | | Precondensed polymer of modified trihydroxy acetate |
| 3911.9000 04 | 聚苯硫醚 | 6.5 | 45 | 17 | 13 | 千克 | | Polyphenylene sulfide |
| 3911.9000[暂] 05 | 偏苯三酸酐和异氰酸预缩聚物 | 3 | 45 | 17 | 5 | 千克 | | Precondensed polymer of trimelltic anhydride and isocyanic acid |
| 3911.9000 90 | 其他初级形状的多硫化物、聚砜等(包括本章注释三所规定的其他编号未列名产品) | 6.5 | 45 | 17 | 13 | 千克 | | Other polysulphides, polysulphones (including other products specified in Note 3 to this Chapter, not elsewhere specified or included) in primary forms |
| **39.12** | **初级形状的其他税目未列名的纤维素及其化学衍生物：** | | | | | | | **Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:** |
| | -乙酸纤维素： | | | | | | | -Cellulose acetates: |
| 3912.1100 | --未塑化 | 6.5 | 40 | 17 | 0,5 | 千克 | | --Non-plasticized |
| 3912.1200 | --已塑化 | 6.5 | 40 | 17 | | 千克 | | --Plasticized |
| 3912.2000 | -硝酸纤维素(包括胶棉) | 6.5 | 45 | 17 | | 千克 | | -Cellulose nitrates (including collodions) |
| | -纤维素醚： | | | | | | | -Cellulose ethers: |
| 3912.3100 | --羧甲基纤维素及其盐 | 6.5 | 45 | 17 | | 千克 | | --Carboxymethylcellulose and its salts |
| 3912.3900 | --其他 | 6.5 | 45 | 17 | | 千克 | | --Other |
| 3912.9000 | -其他 | 6.5 | 45 | 17 | | 千克 | | -Other |
| **39.13** | **初级形状的其他税目未列名的天然聚合物(例如藻酸)及改性天然聚合物(例如,硬化蛋白、天然橡胶的化学衍生物)：** | | | | | | | **Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:** |
| 3913.1000 | -藻酸及其盐和酯 | 10 | 45 | 17 | | 千克 | AB | -Alginic acid, its salts and esters |
| 3913.9000 | -其他 | 6.5 | 50 | 17 | 13 | 千克 | | -Other |
| 3913.9000 11 | 香菇多糖 | 6.5 | 50 | 17 | 13 | 千克 | S | Mushrooms polysaccharide |
| 3913.9000 90 | 其他初级形状的未列名天然聚合物[包括改性天然聚合物(如硬化蛋白)] | 6.5 | 50 | 17 | 13 | 千克 | | Other primary NES (including natural polymer modified natural polymer (such ashardening protein)) |
| **39.14** | **初级形状的离子交换剂,以税目39.01至39.13的聚合物为基本成分的：** | | | | | | | **Ion-exchangers based on polymers of headings No. 39.01 to 39.13, in primary forms:** |
| 3914.0000 | 初级形状的离子交换剂,以税目39.01至39.13的聚合物为基本成分的 | 6.5 | 45 | 17 | 5 | 千克 | | Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms |
| | 第二分章 废碎料及下脚料;半制品;制成品 | | | | | | | Ⅱ-WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES |
| **39.15** | **塑料的废碎料及下脚料：** | | | | | | | **Waste, parings and scrap, of plastics:** |
| 3915.1000 | -乙烯聚合物的 | 6.5 | 50 | 17 | | 千克 | AP | -Of polymers of ethylene |
| 3915.2000 | -苯乙烯聚合物的 | 6.5 | 50 | 17 | | 千克 | AP | -Of polymers of styrene |
| 3915.3000 | -氯乙烯聚合物的 | 6.5 | 50 | 17 | | 千克 | AP | -Of polymers of vinyl chloride |
| | -其他塑料的： | | | | | | | -Of other plastics: |
| 3915.9010 | ---聚对苯二甲酸乙二酯的 | 6.5 | 50 | 17 | | 千克 | AP | ---Of pdyethylene glycol terephthalate |
| 3915.9090 | ---其他 | 6.5 | 50 | 17 | | 千克 | AP | ---Other |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **39.16** | **塑料制的单丝(截面直径超过1毫米)、条、杆、型材及异型材,不论是否经表面加工,但未经其他加工:** | | | | | | | **Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:** |
| 3916.1000 | -乙烯聚合物制 | 10 | 45 | 17 | 13 | 千克 | | -Of polymers of ethylene |
| | -氯乙烯聚合物制: | | | | | | | -Of polymers of vinyl chloride: |
| 3916.2010 | ---异型材 | 10 | 45 | 17 | 13 | 千克 | | ---Profile shapes |
| 3916.2090 | ---单丝、条、杆及型材 | 10 | 45 | 17 | 13 | 千克 | | ---Monofilament, rods, sticks and profile |
| | -其他塑料制: | | | | | | | -Of other plastics: |
| 3916.9010 | ---聚酰胺制 | 10 | 45 | 17 | 13 | 千克 | | ---Of polyamides |
| 3916.9090 | ---其他 | 10 | 45 | 17 | 13 | 千克 | | ---Other |
| **39.17** | **塑料制的管子及其附件(例如,接头、肘管、法兰):** | | | | | | | **Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:** |
| 3917.1000 | -硬化蛋白或纤维素材料制的人造肠衣(香肠用肠衣) | 10 | 50 | 17 | 13 | 千克 | A | -Artificial guts (sausage casings) of hardened protein or of cellulosic materials |
| | -硬管: | | | | | | | -Tubes, pipes and hoses, rigid: |
| 3917.2100 | --乙烯聚合物制 | 10 | 45 | 17 | 13 | 千克 | | --Of polymers of ethylene |
| 3917.2200 | --丙烯聚合物制 | 10 | 45 | 17 | 13 | 千克 | | --Of polymers of propylene |
| 3917.2300 | --氯乙烯聚合物制 | 10 | 45 | 17 | 13 | 千克 | | --Of polymers of vinyl chloride |
| 3917.2900 | --其他塑料制 | 10 | 45 | 17 | 13 | 千克 | | --Of other plastics |
| | -其他管: | | | | | | | -Other tubes, pipes and hoses: |
| 3917.3100 | --软管,最小爆破压力为27.6兆帕斯卡 | 10 | 45 | 17 | 13 | 千克 | | --Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa |
| 3917.3200 | --其他未装有附件的塑料制管子,未经加强也未与其他材料合制 | 6.5 | 45 | 17 | 13 | 千克 | | --Other, not reinforced or otherwise combined with other materials, without fittings |
| 3917.3300 | --其他装有附件的管子,未经加强也未与其他材料合制 | 6.5 | 45 | 17 | 13 | 千克 | | --Other, not reinforced or otherwise combined with other materials, with fittings |
| 3917.3900 | --其他 | 6.5 | 45 | 17 | 13 | 千克 | | --Other |
| 3917.4000 | -管子附件 | 10 | 45 | 17 | 13 | 千克 | | -Fittings |
| **39.18** | **块状或成卷的塑料铺地制品,不论是否胶粘;本章注释九所规定的塑料糊墙品:** | | | | | | | **Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter:** |
| | -氯乙烯聚合物制: | | | | | | | -Of polymers of vinyl chloride: |
| 3918.1010 | ---糊墙品 | 10 | 45 | 17 | 13 | 千克 | | ---Wall or ceiling coverings |
| 3918.1090 | ---其他 | 10 | 45 | 17 | 13 | 千克 | | ---Other |
| | -其他塑料制: | | | | | | | -Of other plastics: |
| 3918.9010 | ---糊墙品 | 10 | 45 | 17 | 13 | 千克 | | ---Wall or ceiling coverings |
| 3918.9090 | ---其他 | 10 | 45 | 17 | 13 | 千克 | | ---Other |
| **39.19** | **自粘的塑料板、片、膜、箔、带、扁条及其他扁平形状材料,不论是否成卷:** | | | | | | | **Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:** |
| | -成卷,宽度不超过20厘米: | | | | | | | -In rolls of a width not exceeding 20 cm: |
| 3919.1010 | ---丙烯酸树脂类为基本成分 | 6.5 | 45 | 17 | 13 | 千克 | | ---Based on acrylic resin |
| | ---其他: | | | | | | | ---Other: |
| 3919.1091 | ----胶囊型反光膜 | 6.5 | 45 | 17 | 13 | 千克 | | ----Encapsulant reflective film |
| 3919.1099 | ----其他 | 6.5 | 45 | 17 | 13 | 千克 | | ----Other |
| | -其他: | | | | | | | -Other: |
| 3919.9010 | ---胶囊型反光膜 | 6.5 | 45 | 17 | 13 | 千克 | | ---Encapsulant reflective film |
| 3919.9090 | ---其他 | 6.5 | 45 | 17 | 13 | 千克 | | ---Other |
| 3919.9090 10 | 半导体晶圆制造用自粘式圆形抛光垫 | 54,43 | 45 | 17 | 13 | 千克 | | Self-adhesive circular polishing pad for manufacturing semiconductor wafer |

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|---|---|---|---|---|---|---|---|---|
| 3919.9090 90 | 其他自粘塑料板、片、膜等材料(包括箔,带,扁条及其他扁平形状材料,不论是否成卷) | 6.5 | 45 | 17 | 13 | 千克 | | Other self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls |
| **39.20** | **其他非泡沫塑料的板、片、膜、箔及扁条,未用其他材料强化、层压、支撑或用类似方法合制:** | | | | | | | **Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:** |
| | -乙烯聚合物制: | | | | | | | -Of polymers of ethylene: |
| 3920.1010[暂] | ---乙烯聚合物制电池隔膜 | 3 | 45 | 17 | 13 | 千克 | | ---Battery separator,of polymers of ethylene |
| 3920.1090 | ---其他 | 6.5 | 45 | | | 千克 | | ---Other |
| 3920.1090 10 | 农用非泡沫聚乙烯薄膜(未用其他材料强化、层压、支撑或用类似方法合制) | 6.5 | 45 | 13 | | 千克 | | Agricultural PE film, non-cellular (not reinforced, laminated, supported or similarly combined with other materials) |
| 3920.1090 90 | 其他非泡沫乙烯聚合物板、片、膜、箔及扁条(未用其他材料强化、层压、支撑或用类似方法合制,非农用) | 6.5 | 45 | 17 | 13 | 千克 | | Plates, sheets, film, foil and strip, of PE film, non-cellular (not reinforced, laminated, supported or similarly combined with other materials, non-agricultural) |
| | -丙烯聚合物制: | | | | | | | -Of polymers of propylene: |
| 3920.2010 | ---丙烯聚合物制电池隔膜 | 6.5 | 45 | 17 | 13 | 千克 | | ---Battery separator,of polymers of propylene |
| 3920.2090 | ---其他 | 6.5 | 45 | | | 千克 | | ---Other |
| 3920.2090 10 | 农用非泡沫聚丙烯薄膜(未用其他材料强化、层压、支撑或用类似方法合制) | 6.5 | 45 | 13 | | 千克 | | Agricultural PP film, non-cellular (not reinforced, laminated, supported or similarly combined with other materials) |
| 3920.2090 90 | 非泡沫丙烯聚合物板、片、膜、箔及扁条(未用其他材料强化、层压、支撑或用类似方法合制,非农用) | 6.5 | 45 | 17 | 5 | 千克 | | Plates, sheets, film, foil and strip, of PP film, non-cellular (not reinforced, laminated, supported or similarly combined with other materials, non-agricultural) |
| 3920.3000 | -苯乙烯聚合物制 | 6.5 | 45 | 17 | 13 | 千克 | | -Of polymers of styrene |
| | -氯乙烯聚合物制: | | | | | | | -Of polymers of vinyl chloride: |
| 3920.4300 | --按重量计增塑剂含量不小于6% | 6.5 | 45 | | | 千克 | | --Containing by weight not less than 6% of plasticisers |
| 3920.4300 10 | 农用软质聚氯乙烯薄膜(增塑剂含量≥6%,未用其他材料强化、层压、支撑) | 6.5 | 45 | 13 | | 千克 | | Agricultural PVC-P film (containing by weight not less than 6% of plasticisers, not reinforced, laminated, supported or similarly combined with other materials) |
| 3920.4300 90 | 氯乙烯聚合物板、片、膜、箔及扁条(增塑剂含量≥6%,未用其他材料强化、层压、支撑) | 6.5 | 45 | 17 | 5 | 千克 | | Plates, sheets, film (foil and strip, of PVC film containing by weight not less than 6% of plasticisers, not reinforced, laminated, supported or similarly combined with other materials) |
| 3920.4900 | --其他 | 6.5 | 45 | 13 | | 千克 | | --Other |
| 3920.4900 10 | 其他农用软质聚氯乙烯薄膜(非泡沫料的,未用其他材料强化、层压、支撑) | 6.5 | 45 | 13 | | 千克 | | Other agricultural PVC-P film (non-cellular, not reinforced, laminated, supported or similarly combined with other materials) |
| 3920.4900 90 | 其他氯乙烯聚合物板、片、膜、箔及扁条(非泡沫料的,未用其他材料强化、层压、支撑,非农用) | 6.5 | 45 | 17 | 5 | 千克 | | Other plates, sheets, film, foil and strip, of PVC (non-cellular, not reinforced, laminated, supported or similarly combined with other materials, non-agricultural) |
| | -丙烯酸聚合物制: | | | | | | | -Of acrylic polymers: |
| 3920.5100 | --聚甲基丙烯酸甲酯制 | 6.5 | 45 | 17 | 13 | 千克 | | --Of poly(methyl methacrylate) |
| 3920.5900 | --其他 | 6.5 | 45 | 17 | 13 | 千克 | | --Other |
| | -聚碳酸酯、醇酸树脂、聚烯丙酯或其他聚酯制: | | | | | | | -Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: |
| 3920.6100 | --聚碳酸酯制 | 6.5 | 45 | 17 | 13 | 千克 | | --Of polycarbonates |
| 3920.6200 | --聚对苯二甲酸乙二酯制 | 6.5 | 45 | 17 | 13 | 千克 | | --Of poly(ethylene terephthalate) |

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|---|---|---|---|---|---|---|---|---|
| 3920.6300 | --不饱和聚酯制 | 10 | 45 | 17 | 13 | 千克 | | --Of unsaturated polyesters |
| 3920.6900 | --其他聚酯制 | 10 | 45 | 17 | 13 | 千克 | | --Of other polyesters |
| | -纤维素及其化学衍生物制： | | | | | | | -Of cellulose or its chemical derivatives: |
| 3920.7100 | --再生纤维素制 | 6.5 | 45 | 17 | 13 | 千克 | | --Of regenerated cellulose |
| 3920.7300 | --醋酸纤维素制 | 6.5 | 45 | 17 | 13 | 千克 | | --Of cellulose acetate |
| 3920.7900 | --其他纤维素衍生物制 | 10 | 45 | 17 | 13 | 千克 | | --Of other cellulose derivatives |
| | -其他塑料制： | | | | | | | -Of other plastics: |
| 3920.9100 | --聚乙烯醇缩丁醛制 | | 45 | 17 | 13 | 千克 | | --Of poly(vinyl butyral) |
| 3920.9100[暂] 01 | 聚乙烯醇缩丁醛膜(厚度不超过3毫米)(非泡沫料的,未用其他材料强化、层压、支撑) | 3 | 45 | 17 | 13 | 千克 | | Film of poly vinyl butyral. (thieck ness ≤ 3mm) (non-cellular, not reinforced, laminated, supported or similarly combined with other materials) |
| 3920.9100 90 | 聚乙烯醇缩丁醛板、片、箔、扁条及厚度超过3毫米的膜(非泡沫料的,未用其他材料强化、层压、支撑) | 6.5 | 45 | 17 | 13 | 千克 | | Plates, sheets, foil and strip, of poly vinyl butyral. (thickness ≤ 3mm) (non-cellular, not reinforced, laminated, supported or similarly combined with other materials) |
| 3920.9200 | --聚酰胺制 | 10 | 45 | 17 | 13 | 千克 | | --Of polyamides |
| 3920.9300 | --氨基树脂制 | 6.5 | 45 | 17 | 13 | 千克 | | --Of amino-resins |
| 3920.9400 | --酚醛树脂制 | 10 | 45 | 17 | 13 | 千克 | | --Of phenolic resins |
| | --其他塑料制： | | | | | | | --Of other plastics: |
| 3920.9910 | ---聚四氟乙烯制 | 6.5 | 45 | 17 | 13 | 千克 | | ---Of polytetrafluoroethylene |
| 3920.9990 | ---其他塑料制 | | 45 | 17 | 13 | 千克 | | ---Of other plastics |
| 3920.9990[暂] 01 | 聚酰亚胺膜,厚度不超过0.03毫米(未用其他材料强化、层压、支撑) | 3 | 45 | 17 | 13 | 千克 | | Polyimide(PI) film, thickness ≤ 0.03mm (not reinforced, laminated, supported or similarly combined with other materials) |
| 3920.9990 90 | 其他非泡沫塑料板、片、膜、箔、扁条(未用其他材料强化、层压、支撑) | 6.5 | 45 | 17 | 13 | 千克 | | Other plates, sheets, foil and strip, non-cellular (not reinforced, laminated, supported or similarly combined with other materials) |
| **39.21** | **其他塑料板、片、膜、箔、扁条：** | | | | | | | **Other plates, sheets, film, foil and strip, of plastics:** |
| | -泡沫塑料的： | | | | | | | -Cellular: |
| 3921.1100 | --苯乙烯聚合物制 | 10 | 45 | 17 | 13 | 千克 | | --Of polymers of styrene |
| | --氯乙烯聚合物制： | | | | | | | --Of polymers of vinyl chloride: |
| 3921.1210 | ---人造革及合成革 | 9 | 70 | 17 | 13 | 千克/米 | | ---Combined with textile fabrics |
| 3921.1290 | ---其他 | 6.5 | 45 | 17 | 13 | 千克 | | ---Other |
| | --氨酯聚合物制： | | | | | | | --Of polyurethanes: |
| 3921.1310 | ---人造革及合成革 | 9 | 70 | 17 | 13 | 千克/米 | | ---Combined with textile fabrics |
| 3921.1390 | ---其他 | 6.5 | 45 | 17 | 13 | 千克 | | ---Other |
| 3921.1400 | --再生纤维素制 | 10 | 45 | 17 | 13 | 千克 | | --Of regenerated cellulose |
| | --其他塑料制： | | | | | | | --Of other plastics: |
| 3921.1910 | ---人造革及合成革 | 9 | 45 | 17 | 13 | 千克/米 | | ---Combined with textile fabrics |
| 3921.1990 | ---其他 | 6.5 | 45 | 17 | 13 | 千克 | | ---Other |
| | -其他： | | | | | | | -Other: |
| 3921.9020 | ---聚乙烯嵌有玻璃纤维的板、片 | 6.5 | 45 | 17 | 13 | 千克 | | ---Plates, sheets of polyethylene with glass fibres |
| 3921.9030 | ---聚异丁烯为基本成分的附有人造毛毡的板、片、卷材 | 6.5 | 45 | 17 | 13 | 千克 | | ---Plates, sheets, coils of polyisobutylene with man-made felt |
| 3921.9090 | ---其他 | | 45 | 17 | 13 | 千克 | | ---Other |
| 3921.9090[暂] 01 | 离子交换膜 | 5 | 45 | 17 | 13 | 千克 | | Ion exchange membrane |
| 3921.9090 10 | 两用物项管制结构复合材料的层压板(用纤维和丝材增强而制成的各种预浸件和预成形件,其中增强材料的比拉伸强度大于7.62×$10^4$m和比模量大于3.18×$10^6$m) | 6.5 | 45 | 17 | 13 | 千克 | 3 | Laminated structural board made of composite materials under sensitive items control (various persoaked and fabricated parts reinforced by fibers and threads, therein the specific tensile strength of reinforcing materials is greater than 7.62×$10^4$m and specific modulus greater than 3.18×$10^6$m) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 3921.9090 90 | 未列名塑料板、片、膜、箔、扁条(离子交换膜,两用物项管制结构复合材料的层压板除外) | 6.5 | 45 | 17 | 13 | 千克 | | Other plates, sheets, film, foil fiol and strip of plastic not elsewhere specified or in cluded(other than ion exchanging membrane and laminated structural board made of composite materials under sensitive product control) |
| **39.22** | **塑料浴缸、淋浴盘、洗涤槽、盥洗盆、坐浴盆、便盆、马桶座圈及盖、抽水箱及类似卫生洁具:** | | | | | | | **Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:** |
| 3922.1000 | -浴缸、淋浴盘、洗涤槽及盥洗盆 | 10 | 80 | 17 | 13 | 千克 | | -Baths, shower-baths, sinks and wash-basins |
| 3922.2000 | -马桶座圈及盖 | 10 | 80 | 17 | 13 | 千克 | | -Lavatory seats and covers |
| 3922.9000 | -其他 | 10 | 80 | 17 | 13 | 千克 | | -Other |
| **39.23** | **供运输或包装货物用的塑料制品;塑料制的塞子、盖子及类似品:** | | | | | | | **Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:** |
| 3923.1000 | -盒、箱(包括板条箱)及类似品 | 10 | 80 | 17 | 13 | 千克 | | -Boxes, cases, crates and similar articles |
| 3923.1000 10 | 具有特定形状或装置,供运输或包装半导体晶圆、掩模或光罩的塑料盒、箱、板条箱及类似物品 | 7.5 | 80 | 17 | 13 | 千克 | | Plastic boxes, boxes, crates and similar items ,with a specific shape or device ,for the conveyance or packing of semiconductor wafer and mask |
| 3923.1000 90 | 其他塑料制盒,箱及类似品(包括塑料制板条箱,供运输或包装货物用的) | 10 | 80 | 17 | 13 | 千克 | | Other plastic boxes, boxes and similar articles, including plastic crates, for transport or packaging of goods |
| | -袋及包(包括锥形的): | | | | | | | -Sacks and bags (including cones): |
| 3923.2100 | --乙烯聚合物制 | 10 | 80 | 17 | 13 | 千克 | | --Of polymers of ethylene |
| 3923.2900 | --其他塑料制 | 10 | 80 | 17 | 13 | 千克 | | --Of other plastics |
| 3923.3000 | -坛、瓶及类似品 | 6.5 | 80 | 17 | 13 | 千克 | | -Carboys, bottles, flasks and similar articles |
| 3923.4000 | -卷轴、纡子、筒管及类似品 | 10 | 35 | 17 | 13 | 千克 | | -Spools, cops, bobbins and similar supports |
| 3923.5000 | -塞子、盖子及类似品 | 10 | 80 | 17 | 13 | 千克 | | -Stoppers, lids, caps and other closures |
| 3923.9000 | -其他 | 10 | 80 | 17 | 13 | 千克 | | -Other |
| **39.24** | **塑料制的餐具、厨房用具、其他家庭用具及卫生或盥洗用具:** | | | | | | | **Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics:** |
| 3924.1000 | -餐具及厨房用具 | 10 | 80 | 17 | 13 | 千克 | A | -Tableware and kitchenware |
| 3924.9000 | -其他 | 10 | 80 | 17 | 13 | 千克 | A | -Other |
| **39.25** | **其他税目未列名的建筑用塑料制品:** | | | | | | | **Builders' ware of plastics, not elsewhere specified or included:** |
| 3925.1000 | -囤、柜、罐、桶及类似容器,容积超过300升 | 10 | 80 | 17 | 13 | 千克 | | -Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300L |
| 3925.2000 | -门、窗及其框架、门槛 | 10 | 80 | 17 | 13 | 千克 | | -Doors, windows and their frames and thresholds for doors |
| 3925.3000 | -窗板、百叶窗(包括威尼斯式百叶窗)或类似制品及其零件 | 10 | 80 | 17 | 13 | 千克 | | -Shutters, blinds (including Venetian blinds) and similar articles and parts thereof |
| 3925.9000 | -其他 | 10 | 80 | 17 | 13 | 千克 | | -Other |
| **39.26** | **其他塑料制品及税目39.01至39.14所列其他材料的制品:** | | | | | | | **Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14:** |
| 3926.1000 | -办公室或学校用品 | 10 | 80 | 17 | 13 | 千克 | | -Offices or school supplies |
| | -衣服及衣着附件(包括分指手套、连指手套及露指手套): | | | | | | | -Articles of apparel and clothing accessories (including gloves, mittens and mitts): |
| | ---手套(包括分指手套、连指手套及露指手套): | | | | | | | ---Gloves(including gloves, mittens and mitts): |
| 3926.2011 | ----聚氯乙烯制 | 10 | 90 | 17 | 13 | 千克/双 | | ----Of poly (vinyl chrlrride) |
| 3926.2019 | ----其他 | 10 | 90 | 17 | 13 | 千克/双 | | ----Other |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 3926.2090 | ---其他 | 10 | 90 | 17 | 13 | 千克 | | ---Other |
| 3926.3000 | -家具、车厢或类似品的附件 | 10 | 80 | 17 | 13 | 千克 | | -Fittings for furniture, coachwork or the like |
| 3926.4000 | -小雕塑品及其他装饰品 | 10 | 100 | 17 | 13 | 千克 | | -Statuettes and other ornamental articles |
| | -其他: | | | | | | | -Other: |
| 3926.9010 | ---机器及仪器用零件 | 10 | 35 | 17 | 13 | 千克 | | ---Of a kind for used in machines or instruments |
| 3926.9090 | ---其他 | 10 | 80 | 17 | 13 | 千克 | | ---Other |
| 3926.9090 10 | 两用物项管制结构复合材料的预成形件和制品(用纤维和丝材增强而制成的各种预浸件和预成形件,其中增强材料的比拉伸强度大于 $7.62\times10^4$m 和比模量大于 $3.18\times10^6$m) | 10 | 80 | 17 | 13 | 千克 | 3 | Laminated structural board made of composite materials under sensitive items control (various persoaked and fabricated parts reinforced by fibers and threads, therein the specific tensile strength of reinforcing materials is greater than $7.62\times10^4$m and specific modulus greater than $3.18\times10^6$m) |
| 3926.9090[暂] 20 | 聚氨酯制避孕套 | 0 | 80 | 17 | | 千克 | | Polyurethane condom |
| 3926.9090 90 | 其他塑料制品(包括税目 39.01 至 39.14 所列材料的制品) | 10 | 80 | 17 | 13 | 千克 | | Other articles of plastics (including articles of other materials of heading 39.01 to 39.14) |

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## 第四十章
## 橡胶及其制品

**注释：**

一、除条文另有规定的以外，本目录所称“橡胶”，是指不论是否硫化或硬化的下列产品：天然橡胶、巴拉塔胶、古塔波胶、银胶菊胶、糖胶树胶及类似的天然树胶、合成橡胶、从油类中提取的油膏以及上述物品的再生品。

二、本章不包括：

（一）第十一类的货品（纺织原料及纺织制品）；

（二）第六十四章的鞋靴及其零件；

（三）第六十五章的帽类及其零件（包括游泳帽）；

（四）第十六类的硬质橡胶制的机械器具、电气器具及其零件（包括各种电气用品）；

（五）第九十章、第九十二章、第九十四章或第九十六章的物品；

（六）第九十五章的物品（运动用分指手套、连指手套、露指手套及税目 40.11 至 40.13 的制品除外）。

三、税目 40.01 至 40.03 及 40.05 所称“初级形状”，只限于下列形状：

（一）液状及糊状，包括胶乳（不论是否预硫化）及其他分散体和溶液；

（二）不规则形状的块，团、包、粉、粒、碎屑及类似的散装形状。

四、本章注释一和税目 40.02 所称“合成橡胶”，适用于：

（一）不饱和合成物质，即用硫磺硫化能使其不可逆地变为非热塑物质，这种物质能在温度 18℃至 29℃之间被拉长到其原长度的三倍而不致断裂，拉长到原长度的两倍时，在五分钟内能回复到不超过原长度的一倍半。为了进行上述试验，可以加入交联所需的硫化活化剂或促进剂；也允许含有注释五（二）2 及 3 所述的物质。但不能加入非交联所需的物质，例如，增量剂、增塑剂及填料；

（二）聚硫橡胶（TM）；

（三）与塑料接枝共聚或混合而改性的天然橡胶、解聚天然橡胶以及不饱和合成物质与饱和合成高聚物的混合物，但这些产品必须符合以上（一）款关于硫化、延伸及回复的要求。

五、（一）税目 40.01 及 40.02 不适用于任何凝结前或凝结后与下列物质相混合的橡胶或橡胶混合物：

1. 硫化剂、促进剂、防焦剂或活性剂（为制造预硫胶乳所加入的除外）；

2. 颜料或其他着色料，但仅为易于识别而加入的除外；

3. 增塑剂或增量剂（用油增量的橡胶中所加的矿物油除外）、填料、增强剂、有机溶剂或其他物质，但以下（二）款所述的除外；

## Chapter 40
## Rubber and articles thereof

**Notes:**

1. Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanized or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover:

(a) Goods of Section Ⅺ (texitils and textile articles);

(b) Footwear or parts thereof of Chapter 64;

(c) Headgear or parts thereof (including bathing caps) of Chapter 65;

(d) Mechanical or electrical appliances or parts thereof of Section Ⅺ (including electrical goods of all kinds), of hard rubber;

(e) Articles of Chapter 90, 92, 94 or 96;

(f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings No. 40.11 to 40.13).

3. In headings No. 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms:

(a) Liquids and pastes (including latex, whether or not pre-vulcanized, and other dispersions and solutions);

(b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note Ⅰ to this Chapter and in heading No. 40.02, the expression “synthetic rubber” applies to:

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanization with sulphur into non-thermoplastic substances which, at a temperature between 18℃ and 29℃, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanisng activators or accelerators, may be added; the presence of substances as provided for by Note 5(b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticizers and fillers, is not permitted;

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with plastics, depolymerized natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanization, elongation and recovery in (a) above.

5. (a) Headings No. 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

(i) vulcanizing agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanized rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticizers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);

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（二）含有下列物质的橡胶或橡胶混合物，只要仍具有原料的基本特性，应归入税目 40.01 或 40.02：

1. 乳化剂或防粘剂；
2. 少量的乳化剂分解产品；
3. 微量的下列物质：热敏剂（一般为制造热敏胶乳用）、阳离子表面活性剂（一般为制造阳性胶乳用）、抗氧剂、凝固剂、碎裂剂、抗冻剂、胶溶剂、保存剂、稳定剂、黏度控制剂或类似的特殊用途添加剂。

六、税目 40.04 所称“废碎料及下脚料”，是指在橡胶或橡胶制品生产或加工过程中由于切割、磨损或其他原因所造成没有使用价值的废橡胶及下脚料。

七、全部用硫化橡胶制成的线，其任一截面的尺寸超过 5 毫米的，应作为带、杆或型材及异型材归入税目 40.08。

八、税目 40.10 包括用橡胶浸渍、涂布、包覆或层压的织物制成的或用橡胶浸渍、涂布、包覆或套裹的纱线或绳制成的传动带、输送带。

九、税目 40.01、40.02、40.03、40.05 及 40.08 所称“板”、“片”、“带”，仅指未切割或只简单切割成矩形（包括正方形）的板、片、带及正几何形块，不论是否具有成品的特征，也不论是否经过印制或其他表面加工，但未切割成其他形状或进一步加工。税目 40.08 所称“杆”或“型材及异型材”，仅指不论是否切割成一定长度或表面加工，但未经进一步加工的该类产品。

(b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No. 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptizers, preservatives, stabilizers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading No. 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading No. 40.08.

8. Heading No. 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings No. 40.01, 40.02, 40.03, 40.05, and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading No. 40.08 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **40.01** | **天然橡胶、巴拉塔胶、古塔波胶、银胶菊胶、糖胶树胶及类似的天然树胶，初级形状或板、片、带：** | | | | | | | **Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:** |
| 4001.1000[暂] | -天然胶乳，不论是否预硫化 | ① | 40 | 17 | 5 | 千克 | AB | -Natural rubber latex, whether or not prevulcanized |
| | -其他形状的天然橡胶： | | | | | | | -Natural rubber in other forms: |
| 4001.2100[暂] | --烟胶片 | ② | 40 | 17 | 5 | 千克 | AB | --Smoked sheets |
| 4001.2200[暂] | --技术分类天然橡胶(TSNR) | ③ | 40 | 17 | 5 | 千克 | | --Technically specified natural rubber (TSNR) |
| 4001.2900 | --其他 | 20 | 40 | 17 | 5 | 千克 | | --Other |
| 4001.3000 | -巴拉塔胶、古塔波胶、银胶菊胶、糖胶树胶及类似的天然树胶 | 20 | 40 | 17 | 5 | 千克 | | -Balata, gutta-percha, guayule, chicle and similar natural gums |
| **40.02** | **合成橡胶及从油类提取的油膏，初级形状或板、片、带；税号 40.01 所列产品与本税号所列产品的混合物，初级形状或板、片、带：** | | | | | | | **Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any products of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip:** |
| | -丁苯橡胶（SBR）；羧基丁苯橡胶（XSBR）： | | | | | | | -Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): |

① 4001.1000 暂定税率为：10%或 900 元/吨，两者从低

② 4001.2100 暂定税率为：20%或 1500 元/吨，两者从低

③ 4001.2200 暂定税率为：20%或 1500 元/吨，两者从低

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --胶乳： | | | | | | | --Latex： |
| 4002.1110 | ---羧基丁苯橡胶 | 7.5 | 14 | 17 | 5 | 千克 | | ---Carboxylated styrene-butadiene rubber (XSBR) |
| 4002.1190 | ---其他 | 7.5 | 14 | 17 | 5 | 千克 | | ---Other |
| | --其他： | | | | | | | --Other： |
| | ---初级形状的： | | | | | | | ---In primary forms： |
| 4002.1911 | ----未经任何加工的丁苯橡胶(溶聚的除外) | 7.5 | 14 | 17 | 13 | 千克 | | ----SBR, not worked(except solution polymerized) |
| 4002.1912 | ----充油丁苯橡胶(溶聚的除外) | 7.5 | 14 | 17 | 5 | 千克 | | ----SBR, oil-filled(except solution polymerized) |
| 4002.1913 | ----热塑丁苯橡胶 | 7.5 | 14 | 17 | 5 | 千克 | | ----SBR, thermo-plasticated |
| 4002.1914 | ----充油热塑丁苯橡胶(溶聚的除外) | 7.5 | 14 | 17 | 5 | 千克 | | ----SBR, oil-filled and thermo-plasticated |
| 4002.1915 | ----未经任何加工的溶聚丁苯橡胶 | 7.5 | 14 | 17 | 13 | 千克 | | ----SBR,Solution polymerized ,not worked |
| 4002.1916 | ----充油溶聚丁苯橡胶 | 7.5 | 14 | 17 | 5 | 千克 | | ----SBR,Solution polymerized ,oil-filled |
| 4002.1919 | ----其他 | 7.5 | 14 | 17 | 5 | 千克 | | ----Other |
| 4002.1990 | ---其他 | 7.5 | 35 | 17 | | 千克 | | ---Other |
| 4002.1990 01 | 简单处理的丁苯橡胶,热塑或充油热塑丁苯橡胶除外(指为便于运输,对初级形状进行压缩、挤压等简单成型处理) | 7.5 | 35 | 17 | 5 | 千克 | | Except simple treatment of styrene-butadiene rubber or styrene-butadiene-styrene block copolymer (referring to compression, extrusion in order to facilitate transportation) |
| 4002.1990 90 | 其他丁苯橡胶及羧基丁苯橡胶板、片、带(4002199010项下的除外) | 7.5 | 35 | 17 | | 千克 | | Other styrene-butadiene rubber and carboxy lated styrene-butadiene rubber, plates, sheets or strip (except those under item 4002199010) |
| | -丁二烯橡胶(BR)： | | | | | | | -Butadiene rubber (BR)： |
| 4002.2010 | ---初级形状的 | 7.5 | 14 | 17 | 5 | 千克 | | ---In primary forms |
| 4002.2090 | ---其他 | 7.5 | 35 | 17 | | 千克 | | ---Other |
| | -异丁烯-异戊二烯(丁基)橡胶(IIR)；卤代丁基橡胶(CIIR或BIIR)： | | | | | | | -Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)： |
| | --异丁烯-异戊二烯(丁基)橡胶(IIR)： | | | | | | | --Isobutene-isoprene (butyl) rubber (IIR)： |
| 4002.3110 | ---初级形状的 | 6 | 14 | 17 | 5 | 千克 | | ---In primary forms |
| 4002.3190 | ---其他 | 7.5 | 35 | 17 | | 千克 | | ---Other |
| | --其他： | | | | | | | --Other： |
| 4002.3910 | ---初级形状的 | 7.5 | 14 | 17 | 5 | 千克 | | ---In pimary forms |
| 4002.3990 | ---其他 | 7.5 | 35 | 17 | | 千克 | | ---Other |
| | -氯丁二烯(氯丁)橡胶(CR)： | | | | | | | -Chloroprene (ehlorobutadiene) rubber(CR)： |
| 4002.4100 | --胶乳 | 7.5 | 14 | 17 | 5 | 千克 | | --Latex |
| | --其他： | | | | | | | --Other： |
| 4002.4910 | ---初级形状的 | 7.5 | 14 | 17 | 5 | 千克 | | ---In primary forms |
| 4002.4990 | ---其他 | 7.5 | 35 | 17 | | 千克 | | ---Other |
| | -丁腈橡胶(NBR)： | | | | | | | -Acrylonitrile-butadient rubber(NBR)： |
| 4002.5100 | --胶乳 | 7.5 | 14 | 17 | 5 | 千克 | | --Latex |
| | --其他： | | | | | | | --Other： |
| 4002.5910 | ---初级形状的 | 7.5 | 14 | 17 | 5 | 千克 | | ---In primary forms |
| 4002.5990 | ---其他 | 7.5 | 35 | 17 | | 千克 | | ---Other |
| | -异戊二烯橡胶(IR)： | | | | | | | -Isoprene rubber (IR)： |
| 4002.6010 | ---初级形状的 | 3 | 14 | 17 | 5 | 千克 | | ---In primary forms |
| 4002.6090 | ---其他 | 5 | 35 | 17 | | 千克 | | ---Other |
| | -乙丙非共轭二烯橡胶(EPDM)： | | | | | | | -Ethylene-propylene-non-conjugated diene rubber (EPDM)： |
| 4002.7010 | ---初级形状的 | 7.5 | 14 | 17 | 5 | 千克 | | ---In primary forms |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4002.7090 | ---其他 | 7.5 | 35 | 17 | | 千克 | | ---Other |
| 4002.8000 | -税目40.01所列产品与本税目所列产品的混合物 | 7.5 | 35 | 17 | | 千克 | | -Mixtures of any product of heading No. 40.01 with any product of this heading |
| | -其他： | | | | | | | -Other： |
| 4002.9100 | --胶乳 | 7.5 | 14 | 17 | | 千克 | | --Latex |
| | --其他： | | | | | | | --Other： |
| | ---其他合成橡胶： | | | | | | | ---Other synthetic rubber： |
| 4002.9911 | ----初级形状的 | 7.5 | 14 | 17 | 13 | 千克 | | ----In primary forms |
| 4002.9919 | ----其他 | 7.5 | 35 | 17 | | 千克 | | ----Other |
| 4002.9990 | ---其他 | 4 | 14 | 17 | | 千克 | | ---Other |
| **40.03** | **再生橡胶，初级形状或板、片、带：** | | | | | | | **Reclaimed rubber in primary forms or in plates, sheets or strip：** |
| 4003.0000 | 再生橡胶，初级形状或板、片、带 | 8 | 30 | 17 | 13 | 千克 | | Reclaimed rubber in primary forms or in plates, sheets or strip |
| **40.04** | **橡胶(硬质橡胶的除外)的废碎料、下脚料及其粉、粒：** | | | | | | | **Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom：** |
| 4004.0000 | 橡胶(硬质橡胶的除外)的废碎料、下脚料及其粉、粒 | 8 | 30 | 17 | | 千克 | | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom |
| 4004.0000 10 | 废轮胎及其切块 | 8 | 30 | 17 | | 千克 | 9 | Waste rubber tyres and their cuts |
| 4004.0000 20 | 硫化橡胶废碎料、下脚料及其粉、粒(硬质橡胶的除外) | 8 | 30 | 17 | | 千克 | 9 | Waste, parings and scrap of vulcanized rubber (other than hard rubber) and powders and granules obtained therefrom |
| 4004.0000 90 | 未硫化橡胶废碎料、下脚料及其粉、粒 | 8 | 30 | 17 | | 千克 | AP | Other waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom |
| **40.05** | **未硫化的复合橡胶，初级形状或板、片、带：** | | | | | | | **Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip：** |
| 4005.1000 | -与炭黑或硅石混合 | 8 | 35 | 17 | | 千克 | A | -Compounded with carbon black or silica |
| 4005.2000 | -溶液；子目号4005.10以外的分散体 | 8 | 35 | 17 | | 千克 | A | -Solutions; dispersions other than those of sub-heading No. 4005.10 |
| | -其他： | | | | | | | -Other： |
| 4005.9100 | --板、片、带 | 8 | 35 | 17 | | 千克 | A | --Plates, sheets and strip |
| 4005.9900 | --其他 | 8 | 35 | 17 | | 千克 | A | --Other |
| **40.06** | **其他形状(例如，杆、管或型材及异型材)的未硫化橡胶及未硫化橡胶制品(例如，盘、环)：** | | | | | | | **Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), or unvulcanized rubber：** |
| 4006.1000 | -轮胎翻新用胎面补料胎条 | 8 | 35 | 17 | | 千克 | | -"Camel-back" strips for retreading rubber tyres |
| | -其他： | | | | | | | -Other： |
| 4006.9010 | ---其他形状的未硫化橡胶 | 8 | 35 | 17 | | 千克 | | ---Other forms of unvulcanized rubber |
| 4006.9020 | ---未硫化橡胶制品 | 14 | 80 | 17 | | 千克 | | ---Articles of unvulcanized rubber |
| **40.07** | **硫化橡胶线及绳：** | | | | | | | **Vulcanized rubber thread and cord：** |
| 4007.0000 | 硫化橡胶线及绳 | 14 | 80 | 17 | 9 | 千克 | | Vulcanized rubber thread and cord |
| **40.08** | **硫化橡胶(硬质橡胶除外)制的板、片、带、杆或型材及异型材：** | | | | | | | **Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber：** |
| | -海绵橡胶制： | | | | | | | -Of cellular rubber： |
| 4008.1100 | --板、片、带 | 8 | 35 | 17 | 9 | 千克 | | --Plates, sheets and strip |
| 4008.1900 | --其他 | 8 | 35 | 17 | 9 | 千克 | | --Other |
| | -非海绵橡胶制： | | | | | | | -Of non-cellular rubber： |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4008.2100 | --板、片、带 | 8 | 35 | 17 | 9 | 千克 | | --Plates, sheets and strip |
| 4008.2900 | --其他 | 8 | 35 | 17 | 9 | 千克 | | --Other |
| **40.09** | **硫化橡胶(硬质橡胶除外)制的管子,不论是否装有附件(例如,接头、肘管、法兰):** | | | | | | | **Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):** |
| | -未经加强或未与其他材料合制: | | | | | | | -Not reinforced or otherwise combined with other materials: |
| 4009.1100 | --未装有附件 | 10.5 | 40 | 17 | 9 | 千克 | | --Without fittings |
| 4009.1200 | --装有附件 | 10 | 40 | 17 | 9 | 千克 | | --With fittings |
| | -用金属加强或只与金属合制: | | | | | | | -Reinforced or otherwise combined only with metal: |
| 4009.2100 | --未装有附件 | 10.5 | 40 | 17 | 9 | 千克 | | --Without fittings |
| 4009.2200 | --装有附件 | 10 | 40 | 17 | 9 | 千克 | | --With fittings |
| | -用纺织材料加强或只与纺织材料合制: | | | | | | | -Reinforced or otherwise combined only with textile materials: |
| 4009.3100 | --未装有附件 | 10.5 | 40 | 17 | 9 | 千克 | | --Without fittings |
| 4009.3200 | --装有附件 | 10 | 40 | 17 | 9 | 千克 | | --With fittings |
| | -用其他材料加强或与其他材料合制: | | | | | | | -Reinforced or otherwise combined with other materials: |
| 4009.4100 | --未装有附件 | 10.5 | 40 | 17 | 9 | 千克 | | --Without fittings |
| 4009.4200 | --装有附件 | 10 | 40 | 17 | 9 | 千克 | | --With fittings |
| **40.10** | **硫化橡胶制的传动带或输送带及带料:** | | | | | | | **Conveyor or transmission belts or belting, of vulcanized rubber:** |
| | -输送带及带料: | | | | | | | -Conveyor belts or belting: |
| 4010.1100 | --仅用金属加强的 | 10 | 35 | 17 | 9 | 千克 | | --Reinforced only with metal |
| 4010.1200 | --仅用纺织材料加强的 | 10 | 35 | 17 | 9 | 千克 | | --Reinforced only with textile materials |
| 4010.1900 | --其他 | 10 | 35 | 17 | 9 | 千克 | | --Other |
| | -传动带及带料: | | | | | | | -Transmission belts or belting: |
| 4010.3100 | --梯形截面的环形传动带(三角带),V形肋状的,外周长超过60厘米,但不超过180厘米 | 8 | 35 | 17 | 9 | 千克 | | --Endless transmission belts of trapezoidal cross-section (V-belts), whether or not groved of a circumference exceeding 60cm but not exceeding 180cm |
| 4010.3200 | --梯形截面的环形传动带(三角带),外周长超过60厘米,但不超过180厘米,V形肋状的除外 | 8 | 35 | 17 | 9 | 千克 | | --Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm |
| 4010.3300 | --梯形截面的环形传动带(三角带),V形肋状的,外周长超过180厘米,但不超过240厘米 | 8 | 35 | 17 | 9 | 千克 | | --Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm |
| 4010.3400 | --梯形截面的环形传动带(三角带),外周长超过180厘米,但不超过240厘米,V形肋状的除外 | 8 | 35 | 17 | 9 | 千克 | | --Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm |
| 4010.3500 | --环形同步带,外周长超过60厘米,但不超过150厘米 | 10 | 35 | 17 | 9 | 千克 | | --Endless transmission belts, of trapezodal crossseltionl (V-belts) other tlan V-ibbed, of an outside circumference exceeding 60cm but not exceeding 150cm |
| 4010.3600 | --环形同步带,外周长超过150厘米,但不超过198厘米 | 10 | 35 | 17 | 9 | 千克 | | --Endless synchronous belts, of an outside circumference exceeding 150cm but not exceeding 198cm |
| 4010.3900 | --其他 | 8 | 35 | 17 | 9 | 千克 | | --Other |
| **40.11** | **新的充气橡胶轮胎:** | | | | | | | **New pneumatic tyres, of rubber:** |
| 4011.1000 | -机动小客车(包括旅行小客车及赛车)用 | 10 | 50 | 17 | 9 | 千克/条 | A | -Of a kind used on motor cars (including station wagons and racing cars) |
| 4011.2000 | -客运机动车辆或货运机动车辆用 | | 50 | 17 | 9 | 千克/条 | | -Of a kind used on buses or lorries |

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|---|---|---|---|---|---|---|---|---|
| 4011.2000[暂] 10 | 断面宽≥30英寸客或货车用新充气橡胶轮胎(指机动车辆用橡胶轮胎,断面宽度≥30英寸) | 8 | 50 | 17 | 9 | 千克/条 | A | The section width is greater than or equal to 30 inches off or a truck with new rubber tyres (of a motor vehicle with rubber tires, section width is more than or equal to 30 inches) |
| 4011.2000 90 | 其他客或货车用新充气橡胶轮胎(指机动车辆用橡胶轮胎) | 10 | 50 | 17 | 9 | 千克/条 | A | Other passengers or freight cars with new rubber tyres (refers to the rubber tirefor motor vehicles) |
| 4011.3000 | -航空器用 | 1 | 11 | 17 | 9 | 千克/条 | | -Of a kind used on aircraft |
| 4011.4000 | -摩托车用 | 15 | 80 | 17 | 9 | 千克/条 | A | -Of a kind used on motorcycles |
| 4011.5000 | -自行车用 | 20 | 80 | 17 | 13 | 千克/条 | | -Of a kind used on bicycles |
| | -农业或林业车辆及机器用: | | | | | | | -Of a kind used on agricultural or forestry vehicles and ma-chines: |
| 4011.7010 | ---人字形胎面或类似胎面 | 8 | 50 | 17 | | 千克/条 | | ---Having a "herring-bone" or similar tread |
| 4011.7010[暂] 10 | 断面宽≥24英寸人字轮胎(新充气橡胶轮胎,含胎面类似人字形的,农林车辆及机器用) | 8 | 50 | 17 | | 千克/条 | A | New pneumatic tyres of rubber, with "herring-bone" tread, of a cross-section width ≥ 24 inches, of a kind used on agricultural or forestry vehicles and machines |
| 4011.7010 90 | 其他人字形胎面轮胎(新充气橡胶轮胎,含胎面类似人字形的,农林车辆及机器用) | 17.5 | 50 | 17 | | 千克/条 | A | Other new pneumatic tyres of rubber, with "herring-bone" tread, of a kind used on agricultural or forestry vehicles and machines |
| 4011.7090 | ---其他 | 25 | 50 | 17 | | 千克/条 | | ---Other |
| | -建筑业、采矿业或工业搬运车辆及机器用: | | | | | | | --Of a kind used on construction, mining or industrial handling: |
| | ---人字形胎面或类似胎面: | | | | | | | ---Having a "herring-bone" or similar tread: |
| 4011.8011 | ----辋圈尺寸不超过61厘米 | 17.5 | 50 | 17 | | 千克/条 | | ----Rim size not exceeding 61cm |
| 4011.8011 10 | 断面宽≥24英寸人字形轮胎(建筑业、采矿业或工业搬运车辆及机器用,辋圈≤61cm,新充气橡胶胎,含类似人字形) | 17.5 | 50 | 17 | | 千克/条 | A | New pneumatic tyres of rubber, with "herring-bone" tread, of a cross-section width ≥ 24 inches, on construction or industrial uses and having a rim size ≤ 61cm |
| 4011.8011 90 | 其他人字形胎面轮胎(建筑业、采矿业或工业搬运车辆及机器用,辋圈≤61cm,新充气橡胶胎,含类似人字形) | 17.5 | 50 | 17 | | 千克/条 | A | Other new pneumatic tyres of rubber, with "herring-bone" tread, on construction or industrial uses and having a rim size not exceeding 61cm |
| 4011.8012 | ----辋圈尺寸超过61厘米 | 8 | 50 | 17 | | 千克/条 | | ----Rim size exceeding 61cm |
| | ---其他: | | | | | | | ---Other: |
| 4011.8012[暂] 10 | 断面宽≥24英寸人字形子轮胎(建筑业、采矿业或工业搬运车辆及机器用,辋圈>61cm,新充气橡胶胎,含类人字形) | 8 | 50 | 17 | | 千克/条 | A | Other new pneumatic tyres of rubber, other than "herring-bone" tread, of a cross-section width ≥ 24 inches, on construction or industrial uses and having a rim size > 61cm |
| 4011.8012 90 | 其他人字形胎面轮胎(建筑业、采矿业或工业搬运车辆及机器用,辋圈>61cm,新充气橡胶胎,含类人字形) | 17.5 | 50 | 17 | | 千克/条 | A | New pneumatic tyres of rubber, with "herring-bone" tread, of a cross-section width ≥ 24 inches, on construction or industrial uses and having a rim size > 61cm |

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|---|---|---|---|---|---|---|---|---|
| 4011.8091 | ----辋圈尺寸不超过61厘米 | 25 | 50 | 17 | | 千克/条 | | ----Rim size not exceeding 61cm |
| 4011.8092 | ----辋圈尺寸超过61厘米 | 8 | 50 | 17 | | 千克/条 | | ----Rim size exceeding 61cm |
| 4011.8092[暂] 10 | 其他断面宽度≥24英寸轮胎(建筑业、采矿业或工业搬运车辆及机器用,辋圈>61cm,新充气橡胶胎,非人字形胎面) | 8 | 50 | 17 | | 千克/条 | | Other new pneumatic tyres of rubber, other than "herring-bone" tread, on construction or industrial uses and having a rim size not exceeding 61cm |
| 4011.8092 90 | 其他新的充气橡胶轮胎(建筑业、采矿业或工业搬运车辆及机器用,辋圈>61cm,新充气橡胶胎,非人字形胎面) | 25 | 50 | 17 | | 千克/条 | | Other new pneumatic tyres of rubber, other than "herring-bone" tread, on construction or industrial uses and having a rim size > 61cm |
| 4011.9010 | ---人字形胎面或类似胎面的 | 8 | 50 | 17 | | 千克/条 | | ---Having a "herring-bone" or similar tread: |
| 4011.9010[暂] 10 | 断面宽≥30英寸人字形轮胎(其他用途,新充气橡胶轮胎,含胎面类似人字形的) | 8 | 50 | 17 | | 千克/条 | A | New pneumatic tyres of rubber, with "herring-bone" tread, of a cross-section width ≥ 30 inches, for other uses |
| 4011.9010 90 | 其他人字形胎面轮胎(其他用途,新充气橡胶轮胎,含胎面类似人字形的) | 17.5 | 50 | 17 | | 千克/条 | A | Other new pneumatic tyres of rubber, "herring-bone" tread similiar, for other uses |
| 4011.9090 | ---其他 | 8 | 50 | 17 | | 千克/条 | | ---Other |
| 4011.9090[暂] 10 | 其他断面宽度≥30英寸轮胎(其他用途,新充气橡胶轮胎,非人字形胎面) | 8 | 50 | 17 | | 千克/条 | | Other new pneumatic tyres of rubber, other than "herring-bone" tread, of a cross-section width ≥ 30 inches, for other uses |
| 4011.9090 90 | 其他新的充气橡胶轮胎(其他用途,新充气橡胶轮胎,非人字形胎面) | 25 | 50 | 17 | | 千克/条 | | Other new pneumatic tyres of rubber, with "herring-bone" tread , for other uses |
| | -其他: | | | | | | | -Other: |
| **40.12** | **翻新的或旧的充气橡胶轮胎;实心或半实心橡胶轮胎、橡胶胎面及橡胶轮胎衬带:** | | | | | | | **Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:** |
| | -翻新轮胎: | | | | | | | -Retreaded tyres: |
| 4012.1100 | --机动小客车(包括旅行小客车及赛车)用 | 20 | 50 | 17 | 9 | 千克/条 | A | --Of a kind used on motor cars (including station wagons and racing cars) |
| 4012.1200 | --机动大客车或货运机动车辆用 | 20 | 50 | 17 | 9 | 千克/条 | A | --Of a kind used on buses or lorries |
| 4012.1300[暂] | --航空器用 | 4 | 50 | 17 | 9 | 千克/条 | | --Of a kind used on aircraft |
| 4012.1900 | --其他 | 20 | 50 | 17 | 9 | 千克/条 | | --Other |
| | -旧的充气轮胎: | | | | | | | -Used pneumatic tyres: |
| 4012.2010 | ---汽车用 | 25 | 50 | 17 | 9 | 千克/条 | A | ---Of a kind used on motor cars, buses or lorries |
| 4012.2090 | ---其他 | 25 | 80 | 17 | 9 | 千克/条 | | ---Other |
| | -其他: | | | | | | | -Other: |

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|---|---|---|---|---|---|---|---|---|
| 4012.9010 | ---航空器用 | 3 | 11 | 17 | 9 | 千克 | | ---Of a kind used on aircraft |
| 4012.9020 | ---汽车用 | 22 | 50 | 17 | 9 | 千克 | A | ---Of a kind used on motor cars, buses or lorries |
| 4012.9090 | ---其他 | 22 | 50 | 17 | 9 | 千克 | | ---Other |
| **40.13** | **橡胶内胎：** | | | | | | | **Inner tubes, of rubber:** |
| 4013.1000 | -机动小客车(包括旅行小客车及赛车)、客运机动车辆或货运机动车辆用 | 15 | 50 | 17 | 9 | 千克/条 | A | -Of a kind used on motor cars (including station wagons and racing cars), buses or lorries |
| 4013.2000 | -自行车用 | 15 | 80 | 17 | 13 | 千克/条 | | -Of a kind used on bicycles |
| | -其他： | | | | | | | -Other: |
| 4013.9010 | ---航空器用 | 3 | 11 | 17 | 9 | 千克/条 | | ---Of a kind used on aircraft |
| 4013.9090 | ---其他 | 15 | 50 | 17 | 9 | 千克/条 | | ---Other |
| **40.14** | **硫化橡胶(硬质橡胶除外)制的卫生及医疗用品(包括奶嘴),不论是否装有硬质橡胶制的附件：** | | | | | | | **Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber:** |
| 4014.1000 | -避孕套 | 0 | 0 | | | 千克 | | -Sheath contraceptives |
| 4014.9000 | -其他 | 17.5 | 50 | 17 | 9 | 千克 | A | -Other |
| **40.15** | **硫化橡胶(硬质橡胶除外)制的衣着用品及附件(包括手套)：** | | | | | | | **Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanized rubber other than hard rubber:** |
| | -分指手套、连指手套及露指手套： | | | | | | | -Gloves, mitens and mias: |
| 4015.1100 | --外科用 | 8 | 30 | 17 | 13 | 千克/双 | | --Surgical |
| 4015.1900 | --其他 | 18 | 80 | 17 | 13 | 千克/双 | | --Other |
| | -其他： | | | | | | | -Other: |
| 4015.9010 | ---医疗用 | 8 | 30 | 17 | 9 | 千克 | | ---For medical purpose |
| 4015.9090 | ---其他 | 15 | 90 | 17 | 9 | 千克 | | ---Other |
| **40.16** | **硫化橡胶(硬质橡胶除外)的其他制品：** | | | | | | | **Other articles of vulcanized rubber other than hard rubber:** |
| | -海绵橡胶制： | | | | | | | -Of cellular rubber: |
| 4016.1010 | ---机器及仪器用零件 | 8 | 30 | 17 | 9 | 千克 | | ---of a kind used in machines or instruments |
| 4016.1090 | ---其他 | 15 | 80 | 17 | 9 | 千克 | | ---Other |
| | -其他： | | | | | | | -Other: |
| 4016.9100 | --铺地制品及门垫 | 18 | 80 | 17 | 9 | 千克 | | --Floor coverings and mats |
| 4016.9200 | --橡皮擦 | 18 | 80 | 17 | 9 | 千克 | | --Erasers |
| | --垫片、垫圈及其他密封垫： | | | | | | | --Gaskets, washers and other seals: |
| 4016.9310 | ---机器及仪器用 | 8 | 30 | 17 | 9 | 千克 | | ---Of a kind used in machines or instruments |
| 4016.9390 | ---其他 | 15 | 80 | 17 | 9 | 千克 | | ---Other |
| 4016.9400 | --船舶或码头的碰垫,不论是否可充气 | 18 | 80 | 17 | 9 | 千克 | | --Boat or dock fenders, whether or not inflatable |
| 4016.9500 | --其他可充气制品 | | 80 | 17 | 9 | 千克 | | --Other inflatable articles |
| 4016.9500[暂] 01 | 硫化橡胶制液压隔离式蓄能器用胶囊 | 9 | 80 | 17 | 9 | 千克 | | Of a kind used on Hydraulic separator accumulator, capsule |
| 4016.9500 90 | 硫化橡胶制其他可充气制品 | 18 | 80 | 17 | 9 | 千克 | | Other inflatable articles, of vulcanized rubber |
| | --其他： | | | | | | | --Other: |
| 4016.9910 | ---机器及仪器用零件 | | 30 | 17 | 9 | 千克 | | ---Of a kind used in machines or instruments |
| 4016.9910[暂] 01 | 奶衬(硬质橡胶除外) | 4 | 30 | 17 | 9 | 千克 | | Milk lining (other than hard rubber) |
| 4016.9910 90 | 硫化橡胶制机器及仪器其他零件(硬质橡胶除外) | 8 | 30 | 17 | 9 | 千克 | | Other machines or instruments of vulcanized rubbtrother than hard and its articles |
| 4016.9990 | ---其他 | | 80 | 17 | 9 | 千克 | | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4016.9990[暂] 01 | 动车组用胶囊、外风挡板,硬质橡胶除外 | 5 | 80 | 17 | 9 | 千克 | | Of a kind used on motor train set, capsule and External wind baffle |
| 4016.9990 90 | 其他未列名硫化橡胶制品(硬质橡胶除外) | 10 | 80 | 17 | 9 | 千克 | | Other articles of vulcanized rubber other than hard rubber |
| **40.17** | **各种形状的硬质橡胶(例如纯硬质胶),包括废碎料;硬质橡胶制品:** | | | | | | | **Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:** |
| 4017.0010 | ---各种形状的硬质橡胶,包括废碎料 | 8 | 35 | 17 | 9 | 千克 | | ---Hard rubber in all forms, including waste and scrap |
| 4017.0010 10 | 各种形状的硬质橡胶废碎料 | 8 | 35 | 17 | 9 | 千克 | 9 | Waster and scrap of hard rubber in all forms |
| 4017.0010 90 | 各种形状的硬质橡胶 | 8 | 35 | 17 | 9 | 千克 | | Hard rubber in all forms |
| 4017.0020 | ---硬质橡胶制品 | 15 | 90 | 17 | 9 | 千克 | | ---Articles of hard rubber |

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# 第八类

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

# SECTION Ⅷ

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

## 第四十一章
## 生皮（毛皮除外）及皮革

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

**注释：**

一、本章不包括：

（一）生皮的边角废料（税目 05.11）；

（二）税目 05.05 或 67.01 的带羽毛或羽绒的整张或部分鸟皮；

（三）带毛生皮或已鞣的带毛皮张（第四十三章）；但下列动物的带毛生皮应归入第四十一章：牛（包括水牛）、马、绵羊及羔羊（不包括阿斯特拉罕、喀拉科尔、波斯羔羊或类似羔羊、印度、中国或蒙古羔羊）、山羊或小山羊（不包括也门或蒙古山羊及小山羊）、猪（包括西豨）、小羚羊、瞪羚、骆驼（包括单峰骆驼）、驯鹿、麋、鹿、狍或狗。

二、（一）税目 41.04 至 41.06 不包括经退鞣（包括预鞣）加工的皮（酌情归入税目 41.01 至 41.03）；

（二）税目 41.04 至 41.06 所称“坯革”，包括在干燥前经复鞣、染色或加油（加脂）的皮。

三、本目录所称“再生皮革”，仅指税目 41.15 的皮革。

**Notes:**

1. This Chapter does not cover:

(a) Parings or similar waste, of raw hides or skins (heading No. 05.11);

(b) Birdskins or parts of birdskins, with their feathers or down, of heading No. 05.05 or 67.01; or

(c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries) of reindeer, of elk, of deer, of roebucks or of dogs.

2. (a) Headings No. 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings No. 41.01 to 41.03, as the case may be).

(b) For the purposes of headings No. 41.04 to 41.06, the term “crust” includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3. Throughout the Nomenclature the expression “composition leather” means only substances of the kind referred to in heading No. 41.15.

| 税则号列 | 货　品　名　称 | 最惠（%） | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **41.01** | **生牛皮（包括水牛皮）、生马皮（鲜的、盐腌的、干的、石灰浸渍的、浸酸的或以其他方法保藏，但未鞣制、未经羊皮纸化处理或进一步加工的），不论是否去毛或刨层：** | | | | | | | **Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split:** |
| | -未剖层的整张皮，简单干燥的每张重量不超过 8 千克，干盐腌的不超过 10 千克，鲜的、湿盐腌的或以其他方法保藏的不超过 16 千克： | | | | | | | -Not split Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved: |
| | ---牛皮： | | | | | | | ---Of bovine animals: |
| 4101.2011 | ----经退鞣处理的 | 8 | 17 | 13 | | 千克/张 | | ----Have undergone a reversible tanning process |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4101.2011 10 | 规定重量退鞣未剖层整张濒危生野牛皮(指每张,简单干燥≤8kg,干盐渍≤10kg,鲜或湿盐≤16kg) | 8 | 17 | 13 | | 千克/张 | ABFE | Whole raw hides and skins of endangered wild bovine animals, not split, have undergone a reversible tanning, w≤8kg when simply dried, w≤10kg when dry-salted, w≤16kg when fresh, wet-salted |
| 4101.2011 90 | 规定重量未剖层退鞣处理整张生牛皮(包括水牛皮)(指每张,简单干燥≤8kg,干盐渍≤10kg,鲜或湿盐≤16kg) | 8 | 17 | 13 | | 千克/张 | AB | Whole raw hides and skins of bovine animals, not split, have undergone a reversible tanning, w≤8kg when simply dried, w≤10kg when dry-salted, w≤16kg when fresh, wet-salted(including buffalo hides) |
| 4101.2019 | ----其他 | 5 | 17 | 13 | | 千克/张 | | ----Other |
| 4101.2019 10 | 规定重量非退鞣未剖层整张濒危生野牛皮(指每张,简单干燥≤8kg,干盐渍≤10kg,鲜或湿盐≤16kg) | 5 | 17 | 13 | | 千克/张 | ABFE | Whole raw hides and skins of endangered wild bovine animals, not split, not have undergone a reversible tanning, not split, w≤8kg when simply dried, w≤10kg when dry-salted, w≤16kg when fresh, wet-salted |
| 4101.2019 90 | 规定重量非退鞣未剖层处理整张生牛皮(包括水牛皮)(指每张,简单干燥≤8kg,干盐渍≤10kg,鲜或湿盐≤16kg) | 5 | 17 | 13 | | 千克/张 | AB | Whole raw hides and skins of bovine animals, not split, not have undergone a reversible tanning, w≤8kg when simply dried, w≤10kg when dry-salted, w≤16kg when fresh, wet-salted(including buffalo hides) |
| 4101.2020 | ---马皮 | 5 | 30 | 13 | | 千克/张 | | ---Of equine animals |
| 4101.2020 10 | 规定重量未剖层整张濒危生野马皮(指每张,简单干燥≤8kg,干盐渍≤10kg,鲜或湿盐≤16kg) | 5 | 30 | 13 | | 千克/张 | ABFE | Whole raw hides and skins of endangered wild equine animals, not split w≤8kg when simply dried, w≤10kg when dry-salted, w≤16kg when fresh, wet-salted |
| 4101.2020 90 | 规定重量未剖层整张生马皮(指每张,简单干燥≤8kg,干盐渍≤10kg,鲜或湿盐≤16kg) | 5 | 30 | 13 | | 千克/张 | AB | Whole raw hides and skins of equine animals, w≤8kg when simply dried, w≤10kg when dry-salted, w≤16kg when fresh, wet-salted |
| | -整张皮,重量超过16千克: | | | | | | | -Whole hides and skins, of a weight exceeding 16 kg: |
| | ---牛皮: | | | | | | | ---Of bovine animals: |
| 4101.5011 | ----经退鞣处理的 | 8.4 | 17 | 13 | | 千克/张 | | ----Have undergone a reversible tanning process |
| 4101.5011 10 | 重>16千克退鞣整张濒危生野牛皮 | 8.4 | 17 | 13 | | 千克/张 | ABFE | Whole raw hides and skins of endangered wild equine animals, have undergone a reversible tanning, W>16kg |
| 4101.5011 90 | 重>16千克退鞣处理整张生牛皮(包括水牛皮) | 8.4 | 17 | 13 | | 千克/张 | AB | Whole raw hides and skins of equine animals, have undergone a tanning which is reversible, W>16kg |
| 4101.5019 | ----其他 | 5 | 17 | 13 | | 千克/张 | | ----Other |
| 4101.5019 10 | 重>16千克非退鞣整张濒危生野牛皮 | 5 | 17 | 13 | | 千克/张 | ABFE | Whole raw hides and skins of endangered wild equine animals, not have undergone a reversible tanning, W>16kg |
| 4101.5019 90 | 重>16千克非退鞣处理整张生牛皮(包括水牛皮) | 5 | 17 | 13 | | 千克/张 | AB | Whole raw hides and skins of equine animals, not have undergone a reversible tanning, W>16kg(including buffalo hioles) |
| 4101.5020 | ---马皮 | 5 | 30 | 13 | | 千克/张 | | ---Of equine animals |
| 4101.5020 10 | 重>16千克整张濒危生野马皮 | 5 | 30 | 13 | | 千克/张 | ABFE | Whole raw hides and skins of endangered wild equine animals, W>16kg |
| 4101.5020 90 | 重>16千克整张生马皮 | 5 | 30 | 13 | | 千克/张 | AB | Whole raw hides and skins of equine animals, W>16kg |
| | -其他,包括整张或半张的背皮及腹皮: | | | | | | | -Other, including butts, bends and bollies: |
| | ---牛皮: | | | | | | | ---Of bovine animals: |
| 4101.9011 | ----经退鞣处理的 | 8.4 | 17 | 13 | | 千克 | | ----Have undergone a reversible tanning process |
| 4101.9011 10 | 其他退鞣处理濒危生野牛皮(包括整张或半张的背皮及腹皮) | 8.4 | 17 | 13 | | 千克 | FEAB | Other whole raw hides and skins (including butts, bends and bellies), of endangered wild bovine animals, have undergone a reversible tanning |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4101.9011 90 | 其他退鞣处理生牛皮(包括整张或半张的背皮及腹皮) | 8.4 | 17 | 13 | | 千克 | AB | Other whole raw hides and skins (including butts, bends and bellies), of bovine animals, have undergone a reversible tanning |
| 4101.9019 | ----其他 | 5 | 17 | 13 | | 千克 | | ----Other |
| 4101.9019 10 | 其他濒危生野牛皮(包括整张或半张的背皮及腹皮) | 5 | 17 | 13 | | 千克 | FEAB | Other whole raw hides and skins (including butts, bends and bellies), of endangered wild bovine animals |
| 4101.9019 90 | 其他生牛皮(包括整张或半张的背皮及腹皮) | 5 | 17 | 13 | | 千克 | AB | Other whole raw hides and skins (including butts, bends and bellies), of bovine animals |
| 4101.9020 | ---马皮 | 5 | 30 | 13 | | 千克 | | ---of equine animals |
| 4101.9020 10 | 其他濒危生野马皮(包括整张或半张的背皮及腹皮) | 5 | 30 | 13 | | 千克 | FEAB | Other whole raw hides and skins (including butts, bends and bellies), of endangered wild equine animals |
| 4101.9020 90 | 其他生马皮(包括整张或半张的背皮及腹皮) | 5 | 30 | 13 | | 千克 | AB | Other whole raw hides and skins (including butts, bends and bellies), of equine animals |
| **41.02** | **绵羊或羔羊生皮(鲜的、盐腌的、干的、石灰浸渍的、浸酸的或经其他方法保藏,但未鞣制、未经羊皮纸化处理或进一步加工的),不论是否带毛或剖层,但本章注释一(三)所述不包括的生皮除外:** | | | | | | | **Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preseved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter:** |
| 4102.1000 | -带毛 | 7 | 30 | 13 | | 千克/张 | AB | -With wool on |
| | -不带毛: | | | | | | | -Without wool on: |
| | --浸酸的: | | | | | | | --Pickled: |
| 4102.2110 | ---经退鞣处理的 | 14 | 30 | 13 | | 千克/张 | AB | ---Have undergone a reversible tanning process |
| 4102.2190 | ---其他 | 9 | 30 | 13 | | 千克/张 | AB | ---Other |
| | --其他: | | | | | | | --Other: |
| 4102.2910 | ---经退鞣处理的 | 14 | 30 | 13 | | 千克/张 | AB | ---Have undergone a reversible tanning process |
| 4102.2990 | ---其他 | 7 | 30 | 13 | | 千克/张 | AB | ---Other |
| **41.03** | **其他生皮(鲜的、盐渍的、干的、石灰浸渍的、浸酸的或以其他方法保藏,但未鞣制、未经羊皮纸化处理或进一步加工的),不论是否去毛或剖层,但本章注释一(二)或(三)所述不包括的生皮除外:** | | | | | | | **Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter:** |
| 4103.2000 | -爬行动物皮 | 9 | 30 | 13 | | 千克/张 | ABFE | -Of reptiles |
| 4103.3000 | -猪皮 | 9 | 30 | 13 | | 千克/张 | | -Of swine |
| 4103.3000 10 | 生鹿豚、姬猪皮 | 9 | 30 | 13 | | 千克/张 | ABFE | Raw hides and skins of pig-deer (*Babyrousa*), pygmy pig (*Porcula*) |
| 4103.3000 90 | 生猪皮 | 9 | 30 | 13 | | 千克/张 | AB | Raw hides and skins of swine |
| | -其他: | | | | | | | -Other: |
| | ---山羊板皮: | | | | | | | ---Of goats: |
| 4103.9011 | ----经退鞣处理的 | 14 | 35 | 13 | | 千克/张 | AB | ----Have undergone a reversible tanning process |
| 4103.9019 | -----其他 | 9 | 35 | 13 | | 千克/张 | AB | -----Other |
| | ---其他山羊或小山羊皮: | | | | | | | ---Other of goats or kids: |
| 4103.9021 | ----经退鞣处理的 | 14 | 30 | 13 | | 千克/张 | AB | ----Have undergone a reversible tanning process |
| 4103.9029 | ----其他 | 9 | 30 | 13 | | 千克/张 | AB | ----Other |
| 4103.9090 | ---其他 | 9 | 30 | 13 | | 千克/张 | | ---Other |
| 4103.9090 10 | 其他濒危野生动物生皮[本章注释一(二)或(三)所述不包括的生皮除外] | 9 | 30 | 13 | | 千克/张 | ABEF | Other raw hides and skins of endangered wild animals, other than those excluded by Note 1(b) or 1(c) to this Chapter |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4103.9090 90 | 其他生皮[本章注释一(二)或(三)所述不包括的生皮除外] | 9 | 30 | 13 | | 千克/张 | AB | Other raw hides and skins of animals, other than those excluded by Note 1 (b) or (c) to this Chapter |
| **41.04** | **经鞣制的不带毛牛皮(包括水牛皮)、马皮及其坯革,不论是否剖层,但未经进一步加工:** | | | | | | | **Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:** |
| | -湿革(包括蓝湿皮): | | | | | | | -In the wet state (including wet-blue): |
| | --全粒面未剖层革;粒面剖层革: | | | | | | | --Full grains, unsplit; grain splits: |
| | ---牛皮: | | | | | | | ---Of bovine animals: |
| 4104.1111暂 | ----蓝湿的 | 3 | 17 | 17 | | 千克 | | ----Wet-blue |
| 4104.1111暂 10 | 蓝湿濒危野牛皮(全粒面未剖或粒面剖层,经鞣制不带毛) | 3 | 17 | 17 | | 千克 | ABFE | Tanned or crust hides and skins of endangered wild bovine animals, without hair on, in the wet-blue state, full grains, unsplit or grain splits |
| 4104.1111暂 90 | 全粒面未剖层或粒面剖层蓝湿牛皮(经鞣制不带毛) | 3 | 17 | 17 | | 千克 | AB | Tanned or crust hides and skins of bovine animals, without hair on, in the wet-blue state, full grains, unsplit, grain splits |
| 4104.1119 | ----其他 | 8 | 35 | 17 | | 千克 | | ----Other |
| 4104.1119 10 | 湿濒危野牛皮(全粒面未剖或粒面剖层,经鞣制不带毛) | 8 | 35 | 17 | | 千克 | FE | Tanned or crust hides and skins of endangered wild bovine animals, without hair on, full grains, unsplit or grain splits, in the wet state |
| 4104.1119 90 | 全粒面未剖层或粒面剖层湿牛皮(经鞣制不带毛) | 8 | 35 | 17 | | 千克 | | Tanned or crust hides and skins of bovine animals, without hair on, full grains, unsplit or grain splits, in the wet state |
| 4104.1120 | ---马皮 | 5 | 35 | 17 | | 千克 | | ---Of equine animals |
| 4104.1120 10 | 湿濒危野马皮(全粒面未剖或粒面剖层,经鞣制不带毛) | 5 | 35 | 17 | | 千克 | FE | Tanned or crust hides and skins of endangered wild equine animals, without hair on, full grains, unsplit or grain splits, in the wet state |
| 4104.1120 90 | 全粒面未剖层或粒面剖层湿马皮(经鞣制不带毛) | 5 | 35 | 17 | | 千克 | | Tanned or crust hides and skins of equine animals, without hair on, full grains, unsplit or grain splits, in the wet state |
| | --其他: | | | | | | | --Other: |
| | ---牛皮: | | | | | | | ---Of bovine animals: |
| 4104.1911暂 | ----蓝湿的 | 3 | 17 | 17 | | 千克 | | ----Wet-blue |
| 4104.1911暂 10 | 其他蓝湿濒危野牛皮(经鞣制不带毛) | 3 | 17 | 17 | | 千克 | ABFE | Other tanned or crust hides and skins of endangered wild bovine animals, without hair on, in the wet-blue state |
| 4104.1911暂 90 | 其他蓝湿牛皮(经鞣制不带毛) | 3 | 17 | 17 | | 千克 | AB | Other tanned or crust hides and skins, of bovine animals, without hair on, in the wet-blue state |
| 4104.1919 | ----其他 | 7 | 35 | 17 | | 千克 | | ----Other |
| 4104.1919 10 | 其他湿濒危野牛皮(经鞣制不带毛) | 7 | 35 | 17 | | 千克 | FE | Other tanned or crust hides and skins of endangered wild bovine animals, without hair on, in the wet state |
| 4104.1919 90 | 其他湿牛皮(经鞣制不带毛) | 7 | 35 | 17 | | 千克 | | Other tanned or crust hides and skins of bovine animals, without hair on, in the wet state |
| 4104.1920暂 | ---马皮 | 5 | 35 | 17 | | 千克 | | ---Of equine animals |
| 4104.1920暂 10 | 其他湿濒危野马皮(经鞣制不带毛) | 5 | 35 | 17 | | 千克 | FE | Other tanned or crust hides and skins of endangered wild equine animals, without hair on, in the wet state |
| 4104.1920暂 90 | 其他湿马皮(经鞣制不带毛) | 5 | 35 | 17 | | 千克 | | Other tanned or crust hides and skins of equine animals, without hair on, in the wet state |
| | -干革(坯革): | | | | | | | -In the dry state (crust): |
| 4104.4100暂 | --全粒面未剖层或粒面剖层革的 | 3 | 35 | 17 | | 千克 | | --Full grain, unsplit; grain splits |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4104.4100暂 10 | 濒危野牛马干革(全粒面未剖或粒面剖层,经鞣制不带毛) | 3 | 35 | 17 | | 千克 | FE | Tanned or crust hides and skins of endangered wild bovine or equine animals, without hair on, full grains, unsplit or grain splits, in the dry state (crust) |
| 4104.4100暂 90 | 全粒面未剖层或粒面剖层干革(经鞣制不带毛) | 3 | 35 | 17 | | 千克 | | Tanned or crust hides and skins, without hair on, full grains, unsplit; grain splits, in the dry state (crust) |
| | --其他: | | | | | | | --Other: |
| 4104.4910 | ---机器带用牛、马皮革 | 5 | 20 | 17 | | 千克 | | ---For machinery belting |
| 4104.4910 10 | 其他机器带用濒危野牛马皮革(经鞣制不带毛) | 5 | 20 | 17 | | 千克 | FE | Tanned or crust hides and skins of endangered wild bovine or equine animals, without hair on, for machinery belting |
| 4104.4910 90 | 其他机器带用牛马皮革(经鞣制不带毛) | 5 | 20 | 17 | | 千克 | | Tanned or crust hides and skins of bovine, equine animals, without hair on, for machinery belting |
| 4104.4990 | ---其他 | 7 | 35 | 17 | | 千克 | | ---Other |
| 4104.4990 10 | 其他濒危野牛马皮革(经鞣制不带毛) | 7 | 35 | 17 | | 千克 | FE | Other tanned or crust hides and skins of endangered wild bovine or equine animals, without hair on |
| 4104.4990 90 | 其他牛马皮革(经鞣制不带毛) | 7 | 35 | 17 | | 千克 | | Other tanned or crust hides and skins of bovine, equine animals, without hair on |
| **41.05** | **经鞣制的不带毛绵羊或者羔羊皮及其坯革,不论是否剖层,但未经进一步加工:** | | | | | | | **Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared:** |
| | -湿革(包括蓝湿皮): | | | | | | | -In the wet state (including wet-blue): |
| 4105.1010暂 | ---蓝湿的 | 10 | 50 | 17 | | 千克 | AB | ---Wet-blue |
| 4105.1090 | ---其他 | 10 | 50 | 17 | | 千克 | | ---Other |
| 4105.3000 | -干革(坯革) | 8 | 50 | 17 | | 千克 | | -In the dry state (crust) |
| **41.06** | **经鞣制的其他不带毛动物皮及其坯革,不论是否剖层,但未经进一步加工:** | | | | | | | **Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared:** |
| | -山羊或小山羊的: | | | | | | | -Of goats or kids: |
| 4106.2100 | --湿革(包括蓝湿皮) | | 50 | 17 | | 千克 | | --In the wet state (including wet-blue) |
| 4106.2100暂 01 | 蓝湿山羊皮(经鞣制不带毛) | 10 | 50 | 17 | | 千克 | | Tannde or crust hides and skins of goats in wet-blue, without hair on, in the wet state |
| 4106.2100 90 | 其他山羊或小山羊湿革(经鞣制不带毛) | 14 | 50 | 17 | | 千克 | | Other tanned or crust skins of goats or kids, in the dry state, without hair on, in the wet state |
| 4106.2200 | --干革(坯革) | 14 | 50 | 17 | | 千克 | | --In the dry state (crust) |
| | -猪的: | | | | | | | -Of swine: |
| | --湿革(包括蓝湿皮): | | | | | | | --In the wet state (including wet-blue): |
| 4106.3110暂 | ---蓝湿的 | 10 | 50 | 17 | | 千克 | | ---Wet-blue |
| 4106.3110暂 10 | 蓝湿鹿豚、姬猪皮(经鞣制不带毛) | 10 | 50 | 17 | | 千克 | FEAB | Tanned or crust hides and skins of pig-deer (*Babyrousa*), pygmy pig (*Porcula*), without hair on, in the wet-blue state |
| 4106.3110暂 90 | 其他蓝湿猪皮(经鞣制不带毛) | 10 | 50 | 17 | | 千克 | AB | Other tanned or crust hides and skins of swine, without hair on, in the wet-blue state |
| 4106.3190 | ---其他 | 14 | 50 | 17 | | 千克 | | ---Other |
| 4106.3190 10 | 鹿豚、姬猪湿革(经鞣制不带毛) | 14 | 50 | 17 | | 千克 | FE | Tanned or crust hides and skins of pig-deer (*Babyrousa*), pygmy pig (*Porcula*), without hair on, in the wet state |
| 4106.3190 90 | 其他猪湿革(经鞣制不带毛) | 14 | 50 | 17 | | 千克 | | Other tanned or crust hides and skins of swine, without hair on, in the wet state |
| 4106.3200 | --干革(坯革) | 14 | 50 | 17 | | 千克 | | --In the dry state (crust) |
| 4106.3200 10 | 鹿豚、姬猪干革(经鞣制不带毛,坯革) | 14 | 50 | 17 | | 千克 | FE | Tanned or crust hides and skins of pig-deer (*Babyrousa*), pygmy pig (*Porcula*), without hair on, in the dry state |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4106.3200 90 | 其他猪干革(经鞣制不带毛,坯革) | 14 | 50 | 17 | | 千克 | | Other tanned or crust hides and skins of swine, without hair on, in the dry state |
| 4106.4000 | -爬行动物的 | 14 | 50 | 17 | | 千克 | FE | -Of reptiles |
| | -其他: | | | | | | | -Other: |
| 4106.9100 | --湿革(包括蓝湿皮) | 14 | 50 | 17 | | 千克 | | --In the wet state(including wet-blue) |
| 4106.9100 10 | 其他濒危野生动物湿革(经鞣制不带毛) | 14 | 50 | 17 | | 千克 | FE | Tanned or crust hides and skins of other endangered wild animals, without wool or hair on, in the wet state |
| 4106.9100 90 | 其他动物湿革(经鞣制不带毛) | 14 | 50 | 17 | | 千克 | | Tanned or crust hides and skins of other animals, without wool or hair on, in the wet state |
| 4106.9200 | --干革(坯革) | 14 | 50 | 17 | | 千克 | | --In the dry state(crust) |
| 4106.9200 10 | 濒危其他野生动物干革(经鞣制不带毛) | 14 | 50 | 17 | | 千克 | FE | Tanned or crust hides and skins of other endangered wild animals, without wool or hair on, in the dry state |
| 4106.9200 90 | 其他动物干革(经鞣制不带毛) | 14 | 50 | 17 | | 千克 | | Tanned or crust hides and skins of other animals, without wool or hair on, in the dry state |
| **41.07** | **经鞣制或半硝处理后进一步加工的不带毛的牛皮革(包括水牛皮革)及马皮革,包括羊皮纸化处理的皮革,不论是否剖层,但税目41.14的皮革除外:** | | | | | | | **Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine(including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14:** |
| | -整张的: | | | | | | | -Whole hides and skins: |
| | --全粒面未剖层革: | | | | | | | --Full grains, unsplit: |
| 4107.1110 | ---牛皮 | 8 | 50 | 17 | | 千克/张 | | ---Of bovine animals |
| 4107.1110 10 | 全粒面未剖层整张濒危野牛皮(经鞣制或半硝后进一步加工,羊皮纸化处理) | 8 | 50 | 17 | | 千克/张 | FE | Leather further prepared after tanning or crusting, including parchment-dressed leather, of endangered wild bovine animals, whole hides and skins, full grains, unsplit |
| 4107.1110 90 | 全粒面未剖层整张牛皮(经鞣制或半硝后进一步加工,羊皮纸化处理) | 8 | 50 | 17 | | 千克/张 | | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine animals, whole hides and skins, full grains, unsplit |
| 4107.1120 | ---马皮 | 5 | 50 | 17 | | 千克/张 | | ---Of equine animals |
| 4107.1120 10 | 全粒面未剖层整张濒危野马皮(经鞣制或半硝后进一步加工,羊皮纸化处理) | 5 | 50 | 17 | | 千克/张 | FE | Leather further prepared after tanning or crusting, including parchment-dressed leather, of endangered wild equine animals, whole hides and skins, full grains, unsplit |
| 4107.1120 90 | 全粒面未剖层整张马皮(经鞣制或半硝后进一步加工,羊皮纸化处理) | 5 | 50 | 17 | | 千克/张 | | Leather further prepared after tanning or crusting, including parchment-dressed leather, of equine animals, whole hides and skins, full grains, unsplit |
| | --粒面剖层革: | | | | | | | --Grain splits: |
| 4107.1210[暂] | ---牛皮 | 6 | 50 | 17 | | 千克/张 | | ---Of bovine animals |
| 4107.1210[暂] 10 | 粒面剖层整张濒危野牛皮(经鞣制或半硝后进一步加工,羊皮纸化处理) | 6 | 50 | 17 | | 千克/张 | FE | Leather further prepared after tanning or crusting, including parchment-dressed leather, of endangered wild bovine animals, whole hides and skins, grain splits |
| 4107.1210[暂] 90 | 粒面剖层整张牛皮(经鞣制或半硝后进一步加工,羊皮纸化处理) | 6 | 50 | 17 | | 千克/张 | | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine animals, whole hides and skins, grain splits |
| 4107.1220 | ---马皮 | 5 | 50 | 17 | | 千克/张 | | ---Of equine animals |
| 4107.1220 10 | 粒面剖层整张濒危野马皮(经鞣制或半硝后进一步加工,羊皮纸化处理) | 5 | 50 | 17 | | 千克/张 | FE | Leather further prepared after tanning or crusting, including parchment-dressed leather, of endangered wild equine animals, whole hides and skins, grain splits |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4107.1220 90 | 粒面剖层整张马皮(经鞣制或半硝后进一步加工,羊皮纸化处理) | 5 | 50 | 17 | | 千克/张 | | Leather further prepared after tanning or crusting, including parchment-dressed leather, of equine animals, whole hides and skins, grain splits |
| | --其他: | | | | | | | --Other: |
| 4107.1910 | ---机器带用 | 5 | 50 | 17 | | 千克/张 | | ---For machinery belting |
| 4107.1910 10 | 其他机器带用整张濒危野牛马皮革(经鞣制或半硝后进一步加工,羊皮纸化处理) | 5 | 50 | 17 | | 千克/张 | FE | Leather further prepared after tanning or crusting, including parchment-dressed leather, of endangered wild bovine or wild equine amimals, whole hides and skins, for machinery belting |
| 4107.1910 90 | 其他机器带用整张牛马皮革(经鞣制或半硝后进一步加工,羊皮纸化处理) | 5 | 50 | 17 | | 千克/张 | | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bevine or equine animals, whole hides and skins, for machinery belting |
| 4107.1990 | ---其他 | 7 | 50 | 17 | | 千克/张 | | ---Other |
| 4107.1990 10 | 其他整张濒危野牛马皮革(经鞣制或半硝后进一步加工,羊皮纸化处理) | 7 | 50 | 17 | | 千克/张 | FE | Other leather further prepared after tanning or crusting, including parchment-dressed leather of endangered wild bovine or wild equine amimals, whole hides and skins |
| 4107.1990 90 | 其他整张牛马皮革(经鞣制或半硝后进一步加工,羊皮纸化处理) | 7 | 50 | 17 | | 千克/张 | | Other leather further prepared after tanning or crusting, including parchment-dressed leather of bovine or equine animals, whole hides and skins |
| | -其他,包括半张的: | | | | | | | -Other, including sides: |
| 4107.9100 | --全粒面未剖层革 | 5 | 50 | 17 | | 千克 | | --Full grains, unsplit |
| 4107.9100 10 | 全粒面未剖层非整张濒危野牛马皮(经鞣制或半硝后进一步加工,羊皮纸化处理) | 5 | 50 | 17 | | 千克 | FE | Leather further prepared after tanning or crusting, including parchment-dressed leather of endangered wild bovine or wild equine animals, other than whole hides and skins, full grains, unsplit |
| 4107.9100 90 | 全粒面未剖层非整张革(经鞣制或半硝后进一步加工,羊皮纸化处理) | 5 | 50 | 17 | | 千克 | | Leather further prepared after tanning or crusting, including parchment-dressed leather, other than whole hides and skins, full grains, unsplit |
| 4107.9200 | --粒面剖层革 | 5 | 50 | 17 | | 千克 | | --Grain splits |
| 4107.9200 10 | 粒面剖层非整张濒危野牛马皮革(经鞣制或半硝后进一步加工,羊皮纸化处理) | 5 | 50 | 17 | | 千克 | FE | Leather further prepared after tanning or crusting, including parchment-dressed leather, of endangered wild bovine or wild equine animals, other than whole hides and skins, grain, splits |
| 4107.9200 90 | 粒面剖层非整张革(经鞣制或半硝后进一步加工,羊皮纸化处理) | 5 | 50 | 17 | | 千克 | | Leather further prepared after tanning or crusting, including parchment-dressed leather, other than whole hides and skins, grain, splits |
| | --其他: | | | | | | | --Other: |
| 4107.9910 | ---机器带用 | 5 | 50 | 17 | | 千克 | | ---For machinery belting |
| 4107.9910 10 | 其他机器带用非整张濒危野牛马皮(经鞣制或半硝后进一步加工,羊皮纸化处理) | 5 | 50 | 17 | | 千克 | FE | Leather further prepared after tanning or crusting, including parchment-dressed leather of endangered wild bovine or wild equine animals, other than whole hides and skins, for machinery belting |
| 4107.9910 90 | 其他机器带用非整张牛马皮革(经鞣制或半硝后进一步加工,羊皮纸化处理) | 5 | 50 | 17 | | 千克 | | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine or equine animals, other than whole hides and skins, for machinery belting |
| 4107.9990 | ---其他 | 7 | 50 | 17 | | 千克 | | ---Other |
| 4107.9990 10 | 其他非整张濒危野牛马皮革(经鞣制或半硝后进一步加工,羊皮纸化处理) | 7 | 50 | 17 | | 千克 | FE | Other leather further prepared after tanning or crusting, including parchment-dressed leather, of endangered wild bovine or wild equine animals, other than whole hides and skins |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4107.9990 90 | 其他非整张牛马皮革(经鞣制或半硝后进一步加工,羊皮纸化处理) | 7 | 50 | 17 | | 千克 | | Other leather further prepared after tanning or crusting, (including parchment-dressed leather, of bovine or equine animals, other than whole hides and skins) |
| **41.12** | **经鞣制或半硝处理后进一步加工的不带毛的绵羊或羔羊皮革,包括羊皮纸化处理的,不论是否剖层,但税目41.14的皮革除外:** | | | | | | | **Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading No. 41.14:** |
| 4112.0000 | 经鞣制或半硝处理后进一步加工的不带毛的绵羊或羔羊皮革,包括羊皮纸化处理的,不论是否剖层,但税目41.14的皮革除外 | 8 | 50 | 17 | | 千克 | | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading No. 41.14 |
| **41.13** | **经鞣制或半硝处理后进一步加工的不带毛的其他动物皮革,包括羊皮纸化处理的,不论是否剖层,但税目41.14的皮革除外:** | | | | | | | **Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading No. 41.14:** |
| 4113.1000 | -山羊或小山羊皮的 | 14 | 50 | 17 | | 千克 | | -Of goats or kids |
| 4113.2000 | -猪皮的 | 14 | 50 | 17 | | 千克 | | -Of swine |
| 4113.2000 10 | 加工的鹿豚、姬猪皮革(经鞣制或半硝后进一步加工,不带毛,羊皮纸化处理) | 14 | 50 | 17 | | 千克 | FE | Leather further prepared after tanning or crusting, including parchment-dressed leather, of pig-deer (*Babyrousa*)、pygmy pig (*Porcula*), without hair on |
| 4113.2000 90 | 加工的猪皮革(经鞣制或半硝后进一步加工,不带毛,羊皮纸化处理) | 14 | 50 | 17 | | 千克 | | Leather further prepared after tanning or crusting, including parchment-dressed leather, of swine, without hair on |
| 4113.3000 | -爬行动物皮的 | 14 | 50 | 17 | | 千克 | FE | -Of reptiles |
| 4113.9000 | -其他 | 14 | 50 | 17 | | 千克 | | -Other |
| 4113.9000 10 | 加工的其他濒危野生动物皮革(经鞣制或半硝后进一步加工,不带毛,羊皮纸化处理) | 14 | 50 | 17 | | 千克 | FE | Leather further prepared after tanning or crusting, including parchment-dressed leather, of endangered wild animals, without wool or hair on |
| 4113.9000 90 | 加工的其他动物皮革(经鞣制或半硝后进一步加工,不带毛,羊皮纸化处理) | 14 | 50 | 17 | | 千克 | | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on |
| **41.14** | **油鞣皮革(包括结合鞣制的油鞣皮革);漆皮及层压漆皮;镀金属皮革:** | | | | | | | **Chamois(including combination chamois) leather; patent leather and patent laminated leather; metallised leather:** |
| 4114.1000 | -油鞣皮革(包括结合鞣制的油鞣皮革) | 14 | 50 | 17 | | 千克 | | -Chamois(including combination chamois) leather |
| 4114.1000 10 | 油鞣其他濒危野生动物皮革(包括结合鞣制的油鞣皮革) | 14 | 50 | 17 | | 千克 | FE | Chamois (including combination chamois) leather of endangered wild animals |
| 4114.1000 90 | 油鞣其他动物皮革(包括结合鞣制的油鞣皮革;野生动物皮革除外) | 14 | 50 | 17 | | 千克 | | Chamois (including combination chamois) leather of other animals |
| 4114.2000 | -漆皮及层压漆皮;镀金属皮革 | 10 | 50 | 17 | | 千克 | | -Patent leather and patent laminated leather; metallised leather |
| **41.15** | **以皮革或皮革纤维为基本成分的再生皮革,成块、成张或成条的,不论是否成卷;皮革或再生皮革的边角废料,不适宜作皮革制品用;皮革粉末:** | | | | | | | **Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:** |
| 4115.1000 | -以皮革或皮革纤维为基本成分的再生皮革,成块、成张或成条,不论是否成卷 | 14 | 50 | 17 | | 千克 | | -Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls |
| 4115.2000 | -皮革或再生皮革的边角废料,不适宜作皮革制品用;皮革粉末 | 14 | 50 | 17 | | 千克 | | -Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4115.2000 10 | 皮革废渣、灰渣、淤渣及粉末 | 14 | 50 | 17 | | 千克 | 9 | Waste residue, dust, powder and flour of leather or of composition leather |
| 4115.2000 90 | 成品皮革、皮革制品或再生皮革的边角料(经过筛选的,面积≥200平方厘米的皮革边角料,用于手套、配饰、玩具等的加工) | 14 | 50 | 17 | | 千克 | AP | The leftover bits and pieces of finished leather, leather or recycled leather products (after screening, area is larger than 200 square centimeters of leather scrap, used for processing gloves, accessories, toys, etc.) |

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

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

**注释:**

一、本章所称的"皮革"包括油鞣皮革(含结合鞣制的油鞣皮革)、漆皮、层压漆皮和镀金属皮革。

二、本章不包括:

(一)外科用无菌肠线或类似的无菌缝合材料(税目30.06);

(二)以毛皮或人造毛皮衬里或作面(仅饰边的除外)的衣服及衣着附件(分指手套、连指手套及露指手套除外)(税目43.03或43.04);

(三)网线袋及类似品(税目56.08);

(四)第六十四章的物品;

(五)第六十五章的帽类及其零件;

(六)税目66.02的鞭子、马鞭或其他物品;

(七)袖扣、手镯或其他仿首饰(税目71.17);

(八)单独进口或出口的挽具附件或装饰物,例如,马镫、马嚼子、马铃铛及类似品、带扣(一般归入第十五类);

(九)弦线、鼓面皮或类似品及其他乐器零件(税目92.09);

(十)第九十四章的物品(例如,家具、灯具及照明装置);

(十一)第九十五章的物品(例如,玩具、游戏品及运动用品);

(十二)税目96.06的纽扣、揿扣、纽扣芯或这些物品的其他零件、纽扣坯。

三、(一)除上述注释二所规定的以外,税目42.02也不包括:

1. 非供长期使用的带把手塑料薄膜袋,不论是否印制(税目39.23);

2. 编结材料制品(税目46.02)。

(二)税目42.02、42.03的制品,如果装有用贵金属、包贵金属、天然或养殖珍珠、宝石或半宝石(天然、合成或再造)制的零件,即使这些零件不是仅作为小配件或小饰物的,只要其未构成物品的基本特征,仍应归入上述税号。但如果这些零件已构成物品的基本特征,则应归入第七十一章。

四、税目42.03所称"衣服及衣着附件",主要包括分指手套、连指手套及露指手套(包括运动及防护手套)、围裙及其他防护用衣着、裤吊带、腰带、子弹带及腕带,但不包括表带(税目91.13)。

**Notes:**

1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather

2. This Chapter does not cover:

(a) Sterile surgical catgut or similar sterile suture materials (heading No. 30.06);

(b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);

(c) Made up articles of netting (heading No. 56.08);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65;

(f) Whips, riding-crops or other articles of heading No. 66.02;

(g) Cuff-links, bracelets or other imitation jewellery (heading No. 71.17);

(h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);

(i) Strings, skins for drums or the like, or other parts of musical instruments (heading No. 92.09);

(j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(k) Articles of Chapter 95 (for example, toys, games, sports requisites);

(l) Buttons, press-fasteners, snap-fasteners, pres-sstuds, button moulds or other parts of these articles, button blanks, of heading No. 96.06.

3. (a) In addition to the provisions of Note 2 above, heading No. 42.02 does not cover:

(ⅰ) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);

(ⅱ) Articles of plaiting materials (heading No. 46.02).

(b) Articles of headings No. 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

4. For the purpose of heading No. 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **42.01** | **各种材料制成的鞍具及挽具(包括缰绳、挽绳、护膝垫、口套、鞍褥、马褡裢、狗外套及类似品),适合各种动物用:** | | | | | | | **Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material:** |
| 4201.0000 | 各种材料制成的鞍具及挽具(包括缰绳、挽绳、护膝垫、口套、鞍褥、马褡裢、狗外套及类似品),适合各种动物用 | 20 | 100 | 17 | | 千克 | | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material |
| 4201.0000 10 | 濒危野生动物材料制的鞍具及挽具(适合各种动物用) | 20 | 100 | 17 | | 千克 | FE | Saddlery and harness for any animal of material of endangered wild animals |
| 4201.0000 90 | 各种材料制成的鞍具及挽具(野生动物材料制的除外;适合各种动物用) | 20 | 100 | 17 | 13 | 千克 | | Saddlery and harness for any animal, of any material, other than the material of wild animals |
| **42.02** | **衣箱、提箱、小手袋、公文箱、公文包、书包、眼镜盒、望远镜盒、照相机套、乐器盒、枪套及类似容器;旅行包、食品或饮料保温包、化妆包、帆布包、手提包、购物袋、钱夹、钱包、地图盒、烟盒、烟袋、工具包、运动包、瓶盒、首饰盒、粉盒、刀叉餐具盒及类似容器,用皮革或再生皮革、塑料片、纺织材料、钢纸或纸板制成,或者全部或主要用上述材料或纸包覆制成:** | | | | | | | **Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarett-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper:** |
| | -衣箱、提箱、小手袋、公文箱、公文包、书包及类似容器: | | | | | | | -Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: |
| | --以皮革或再生皮革作面: | | | | | | | --With outer surface of leather or of composition leather: |
| 4202.1110[暂] | ---衣箱 | 10 | 100 | 17 | | 千克/个 | | ---Trunks and suit-cases |
| 4202.1110[暂] 10 | 以含濒危野生动物皮革或再生皮革作面的衣箱 | 10 | 100 | 17 | | 千克/个 | FE | Trunks with outer surface of leather, of composition leather or of patent leather, of endangered wild animals |
| 4202.1110[暂] 90 | 其他以皮革或再生皮革作面的衣箱 | 10 | 100 | 17 | 15 | 千克/个 | | Trunks with outer surface of leather, of composition leather, other than of wild animals |
| 4202.1190 | ---其他 | 10 | 100 | 17 | | 千克/个 | | ---Other |
| 4202.1190 10 | 以濒危野生动物皮革或再生皮革作面的箱包(包括提箱、小手袋、公文包、书包及类似容器,但不包括衣箱) | 10 | 100 | 17 | | 千克/个 | FE | Cases with outer surface of leather, of composition leather, of wild animals, in imminent dangers (including trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers) |
| 4202.1190 90 | 其他以皮革或再生皮革作面的箱包(包括提箱、小手袋、公文包、书包及类似容器,但不包括衣箱) | 10 | 100 | 17 | 15 | 千克/个 | | Cases (suit-cases, brief-cases, school satchels and similar containers, other than trunks) with outer surface of leather, of composition leather |
| | --以塑料或纺织材料作面: | | | | | | | --With outer surface of plastics or of textile materials: |
| 4202.1210[暂] | ---衣箱 | 10 | 100 | 17 | 15 | 千克/个 | | ---Trunks and suit-cases |
| 4202.1290 | ---其他 | 20 | 100 | 17 | 15 | 千克/个 | | ---Other |
| 4202.1900 | --其他 | 20 | 100 | 17 | 15 | 千克/个 | | --Other |
| | -手提包,不论是否有背带,包括无把手的: | | | | | | | -Handbags, whether or not with shoulder strap, including those without handle: |
| 4202.2100 | --以皮革或再生皮革作面 | 10 | 100 | 17 | | 千克/个 | | --With outer surface of leather or of composition leather |
| 4202.2100 10 | 以濒危野生动物皮革或再生皮革作面的手提包(不论是否有背带,包括无把手的) | 10 | 100 | 17 | | 千克/个 | FE | Handbags with outer surface of leather, of composition leather, of endangered wild animals (whether or not with shoulder strap, including those without handle) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4202.2100 90 | 其他以皮革或再生皮革作面手提包(不论是否有背带,包括无把手的) | 10 | 100 | 17 | 15 | 千克/个 | | Handbags, whether or not with shoulder strap, including those without handle, with outer surface of leather, of composition leather |
| 4202.2200 | --以塑料片或纺织材料作面 | 10 | 100 | 17 | 15 | 千克/个 | | --With outer surface of plastic sheeting or of textile materials |
| 4202.2900[暂] | --其他 | 10 | 100 | 17 | 15 | 千克/个 | | --Other |
| | -通常置于口袋或手提包内的物品: | | | | | | | -Articles of a kind normally carried in the pocket or in the handbag: |
| 4202.3100 | --以皮革或再生皮革或作面 | 10 | 100 | 17 | | 千克/个 | | --With outer surface of leather or of composition leather |
| 4202.3100 10 | 以濒危野生动物皮革或再生皮革作面的钱包等物品(指通常置于口袋或手提包内的物品) | 10 | 100 | 17 | | 千克/个 | FE | Wallets or purses, with outer surface of leather, of composition leather of endangered wild animals |
| 4202.3100 90 | 以皮革或再生皮革作面的钱包等物品(指通常置于口袋或手提包内的物品) | 10 | 100 | 17 | 15 | 千克/个 | | Wallets or purses, with outer surface of leather, of composition leather |
| 4202.3200 | --以塑料片或纺织材料作面 | 20 | 100 | 17 | 15 | 千克/个 | | --With outer surface of plastic sheeting or of textile materials |
| 4202.3900 | --其他 | 20 | 100 | 17 | 15 | 千克/个 | | --Other |
| | -其他: | | | | | | | -Other: |
| 4202.9100 | --以皮革或再生皮革或作面 | 10 | 100 | 17 | | 千克/个 | | --With outer surface of leather or of composition leather |
| 4202.9100 10 | 濒危野生动物皮革或再生革作面的其他容器 | 10 | 100 | 17 | | 千克/个 | FE | Other containers with outer surface of leather, of composition leather,of endangered wild animals |
| 4202.9100 90 | 其他皮革或再生皮革作面其他容器 | 10 | 100 | 17 | 15 | 千克/个 | | Other containers with outer surface of leather, of composition leather |
| 4202.9200 | --以塑料片或纺织材料作面 | 10 | 100 | 17 | 15 | 千克/个 | | --With outer surface of plastic sheeting or of textile materials |
| 4202.9900 | --其他 | 20 | 100 | 17 | 15 | 千克/个 | | --Other |
| **42.03** | **皮革或再生皮革制的衣服及衣着附件:** | | | | | | | **Articles of apparel and clothing accessories, of leather or of composition leather:** |
| 4203.1000 | -衣服 | 10 | 100 | 17 | | 千克/件 | | -Articles of apparel |
| 4203.1000 10 | 濒危野生动物皮革制的衣服(包括再生野生动物皮革制作的) | 10 | 100 | 17 | | 千克/件 | FE | Articles of apparel of leather or of composition leather,of endangered wild animals |
| 4203.1000 90 | 皮革或再生皮革制的衣服(野生动物皮革制作的除外) | 10 | 100 | 17 | 13 | 千克/件 | | Articles of apparel of leather or of composition leather (other than leather of wild animals) |
| | -手套,包括连指或露指的: | | | | | | | -Gloves, mittens and mitts: |
| 4203.2100 | --专供运动用 | 20 | 100 | 17 | | 千克/双 | | --Specially designed for use in sports |
| 4203.2100 10 | 濒危野生动物皮革制的运动手套(包括再生野生动物皮革制作的) | 20 | 100 | 17 | | 千克/双 | FE | Gloves, specially designed for use in sports, of leather or of composition leather, of endangered wild animals |
| 4203.2100 90 | 皮革或再生皮革制专供运动用手套(包括连指或露指的,野生动物皮革制作的除外) | 20 | 100 | 17 | 13 | 千克/双 | | Gloves, mittens and mitts, specially designed for use in sports, of leather or of composition leather, other than leather of wild animals |
| | --其他: | | | | | | | --Other: |
| 4203.2910 | ---劳保手套 | 20 | 100 | 17 | | 千克/双 | | ---Working gloves |
| 4203.2910 10 | 濒危野生动物皮革制的劳保手套(包括再生野生动物皮革制作的) | 20 | 100 | 17 | | 千克/双 | FE | Working gloves, of leather or of composition leather, of endangered wild animals |
| 4203.2910 90 | 皮革或再生皮革制的劳保手套(野生动物皮革制作的除外) | 20 | 100 | 17 | 13 | 千克/双 | | Working gloves, of leather or of composition leather, other than leather of wild animals |
| 4203.2990 | ---其他 | 20 | 100 | 17 | | 千克/双 | | ---Other |
| 4203.2990 10 | 濒危野生动物皮革制的其他手套(包括再生野生动物皮革制作的) | 20 | 100 | 17 | | 千克/双 | FE | Other gloves, mittens and mitts, of leather or of composition leather of endangered wild animals |
| 4203.2990 90 | 皮革或再生皮革制的其他手套(包括连指或露指的) | 20 | 100 | 17 | 13 | 千克/双 | | Other gloves, mittens and mitts, of leather or of composition leather |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -腰带及子弹带： | | | | | | | -Belts and bandoliers： |
| 4203.3010 | ---腰带 | 10 | 100 | 17 | | 千克 | | ---Belts |
| 4203.3010 10 | 濒危野生动物皮革制的腰带(包括再生野生动物皮革制作的) | 10 | 100 | 17 | | 千克 | FE | Belts of leather or of composition leather of endangered wild animals |
| 4203.3010 90 | 其他动物皮革制的腰带(包括再生动物皮革制作的) | 10 | 100 | 17 | 13 | 千克 | | Belts of leather or of composition leather, of other animals |
| 4203.3020 | ---子弹带 | 10 | 100 | 17 | | 千克 | | ---Bandoliers |
| 4203.3020 10 | 濒危野生动物皮革制的子弹带(包括再生野生动物皮革制作的) | 10 | 100 | 17 | | 千克 | FE | Bandoliers of leather or of composition leather of endangered wild animals |
| 4203.3020 90 | 其他动物皮革制的子弹带(包括再生动物皮革制作的) | 10 | 100 | 17 | 13 | 千克 | | Bandoliers of leather or of composition leather of other animals |
| 4203.4000 | -其他衣着附件 | 20 | 100 | 17 | | 千克 | | -Other clothing accessories |
| 4203.4000 10 | 濒危野生动物皮革制的衣着附件(包括再生野生动物皮革制作的) | 20 | 100 | 17 | | 千克 | FE | Clothing accessories of leather or of composition leather, of endangered wild animals |
| 4203.4000 90 | 皮革或再生皮革制的其他衣着附件 | 20 | 100 | 17 | 13 | 千克 | | Other clothing accessories, of leather or of composition leather |
| **42.05** | **皮革或再生皮革的其他制品：** | | | | | | | **Other articles of leather or of composition leather：** |
| | -皮革或再生皮革的其他制品： | | | | | | | -Other articles of leather or of composition leather： |
| 4205.0010 | ---坐具套 | 12 | 100 | 17 | | 千克 | | ---Cover of seat |
| 4205.0010 10 | 濒危野生动物皮革制的坐具套(包括再生野生动物皮革制作的) | 12 | 100 | 17 | | 千克 | FE | Covering of seats, of leather or of composition leather, of endangered wild animals |
| 4205.0010 90 | 其他动物皮革制的坐具套(包括再生皮革制作的) | 12 | 100 | 17 | 13 | 千克 | | Covering of seats, of leather or of composition leather, of other animals |
| 4205.0020 | ---机器、机械器具或其他专门技术用途的 | 8 | 35 | 17 | | 千克 | | ---Of a kind used in machinery or mechanical appilances or for other technical uses |
| 4205.0020 10 | 濒危野生动物皮革制工业用皮革或再生皮革制品(工业用指机器,机械器具或其他专门技术用途的) | 8 | 35 | 17 | | 千克 | FE | Articles of leather or of composition leather of endangered animals, of a kind used in machinery or mechanial appilances or for other technical uses |
| 4205.0020 90 | 其他工业用皮革或再生皮革制品(工业用指机器,机械器具或其他专门技术用途的) | 8 | 35 | 17 | 13 | 千克 | | Other articles of leather or of composition leather, of a kind used in machinery or mechanial appilances or for other technical uses |
| 4205.0090 | ---其他 | 12 | 100 | 17 | | 千克 | | ---Other |
| 4205.0090 10 | 濒危野生动物皮革的其他制品(包括再生野生动物皮革制作的) | 12 | 100 | 17 | | 千克 | FE | Other articles, of leather or of composition leather, of endangered wild animals |
| 4205.0090 20 | 皮革或再生皮革制宠物用品 | 12 | 100 | 17 | 13 | 千克 | AB | Articles for pets, of leather or of compostition leather |
| 4205.0090 90 | 皮革或再生皮革的其他制品 | 12 | 100 | 17 | 13 | 千克 | | Other articles of leather or of composition leather |
| **42.06** | **肠线(蚕胶丝除外)、肠膜、膀胱或筋腱制品：** | | | | | | | **Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons：** |
| 4206.0000 | 肠线(蚕胶丝除外)、肠膜、膀胱或筋腱制品(不包括外科用无菌肠线或制成乐器弦的肠线,蚕胶丝除外) | 20 | 90 | 17 | 5 | 千克 | | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons |

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# 第四十三章
# 毛皮、人造毛皮及其制品

# Chapter 43
# Furskins and artificial fur; manufactures thereof

**注释：**

一、本目录所称“毛皮”，是指已鞣的各种动物的带毛毛皮，但不包括税目 43.01 的生毛皮。

二、本章不包括：

（一）带羽毛或羽绒的整张或部分鸟皮（税目 05.05 或 67.01）；

（二）第四十一章的带毛生皮［见该章注释一（三）］；

（三）用皮革与毛皮或用皮革与人造毛皮制成的分指手套、连指手套及露指手套（税目 42.03）；

（四）第六十四章的物品；

（五）第六十五章的帽类及其零件；

（六）第九十五章的物品（例如，玩具、游戏品及运动用品）。

三、税目 43.03 包括加有其他材料缝合的毛皮和毛皮部分品，以及缝合成衣服、衣服部分品、衣着附件或其他制品的毛皮和毛皮部分品。

四、以毛皮或人造毛皮衬里或作面（仅饰边的除外）的衣服及衣着附件（不包括注释二所述的货品），应分别归入税目 43.03 或 43.04，但毛皮或人造毛皮仅作为装饰的除外。

五、本目录所称“人造毛皮”，是指以毛、发或其他纤维粘附或缝合于皮革、织物或其他材料之上而构成的仿毛皮，但不包括以机织或针织方法制得的仿毛皮（一般应归入税目 58.01 或 60.01）。

**Notes:**

1. Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading No. 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
   (a) Birdskins or parts of birdskins, with their feathers or down (heading No. 05.05 or 67.01);
   (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
   (c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);
   (d) Articles of Chapter 64;
   (e) Headgear or parts thereof of Chapter 65;
   (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading No. 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No. 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **43.01** | **生毛皮（包括适合加工皮货用的头、尾、爪及其他块、片），但税目 41.01、41.02 或 41.03 的生皮除外：** | | | | | | | **Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03:** |
| 4301.1000暂 | -整张水貂皮，不论是否带头、尾或爪 | 10 | 100 | 13 | | 千克 | AB | -Of mink, whole, with or without head, tail or paws |
| 4301.3000 | -下列羔羊的整张毛皮，不论是否带头、尾或爪：阿斯特拉罕、喀拉科尔、波斯羔羊及类似羔羊、印度、中国或蒙古羔羊 | 20 | 90 | 13 | | 千克 | AB | -Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws |
| 4301.6000暂 | -整张狐皮，不论是否带头、尾或爪 | 15 | 100 | 13 | | 千克/张 | | -Of fox, whole, with or without head, tail or paws |
| 4301.6000暂 10 | 整张濒危生狐皮（不论是否带头、尾或爪） | 15 | 100 | 13 | | 千克/张 | AFEB | Raw furskins of endangered fox, whole, with or without head, tail or paws |
| 4301.6000暂 90 | 其他整张生狐皮（不论是否带头、尾或爪） | 15 | 100 | 13 | | 千克/张 | AB | Other raw furskins of fox, whole, with or without head, tail or paws |
| | -整张的其他毛皮，不论是否带头、尾或爪： | | | | | | | -Other furskins, whole, with or without head, tail or paws: |
| 4301.8010 | ---整张兔皮，不论是否带头，尾或爪 | 20 | 90 | 13 | | 千克/张 | | ---Of rabbit or hare, whole, with or without head, tail or paws |
| 4301.8010 10 | 整张生濒危野兔皮（不论是否带头，尾或爪） | 20 | 90 | 13 | | 千克/张 | AFEB | Raw furskins of endangered wild rabbit or hare, whole, with or without head tail or paws |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4301.8010 90 | 整张生兔皮(不论是否带头,尾或爪) | 20 | 90 | 13 | | 千克/张 | AB | Raw furskins of rabbit or hare, whole, with or without head tail or paws |
| 4301.8090 | ---其他 | 20 | 90 | 13 | | 千克/张 | | ---Other |
| 4301.8090 10 | 整张的其他生濒危野生动物毛皮(不论是否带头,尾或爪,包括整张濒危生海豹皮) | 20 | 90 | 13 | | 千克/张 | ABEF | Raw furskins of other endangered wild animals, whole, with or without head tail or paws including endangered raw sealskin |
| 4301.8090 90 | 整张的其他生毛皮(不论是否带头,尾或爪,包括整张生海豹皮) | 20 | 90 | 13 | | 千克/张 | AB | Raw furskins of other animals, whole, with or without head tail or paws including raw sealskin |
| | -适合加工皮货用的头、尾、爪及其他块、片: | | | | | | | -Heads, tails, paws and other pieces or cuttings, suitable for furriers' use: |
| 4301.9010 | ---黄鼠狼尾 | 20 | 50 | 13 | | 千克 | EABF | ---Weasel tails |
| 4301.9090 | ---其他 | 20 | 90 | 13 | | 千克 | | ---Other |
| 4301.9090 10 | 其他濒危野生动物未鞣头尾(加工皮货用,包括爪及其他块、片) | 20 | 90 | 13 | | 千克 | ABFE | Heads, tails, paws and other pieces or cuttings, of endangered wild animals, not tanned or dressed, suitable for furriers' use |
| 4301.9090 90 | 适合加工皮货用的其他未鞣头、尾(包括爪及其他块、片) | 20 | 90 | 13 | | 千克 | AB | Other heads, tails, paws and other pieces or cuttings of animals, not tanned or dressed, suitable for furriers' use |
| **43.02** | **未缝制或已缝制(不加其他材料)的已鞣毛皮(包括头、尾、爪及其他块、片),但税目43.03的货品除外:** | | | | | | | **Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03:** |
| | -未缝制的整张毛皮,不论是否带头、尾或爪: | | | | | | | -Whole skins, with or without head, tail or paws, not assembled: |
| 4302.1100 | --水貂皮 | 12 | 130 | 17 | 5 | 千克/张 | | --Of mink |
| | --其他: | | | | | | | --Other: |
| 4302.1910 | ---灰鼠皮、白鼬皮、其他貂皮、狐皮、水獭皮、旱獭皮及猞猁皮 | 10 | 130 | 17 | | 千克/张 | | ---Of grey squirrel, ermine, other marten, fox, otter, marmot and lynx |
| 4302.1910 10 | 已鞣未缝制的濒危狐皮(兰狐皮、银狐皮除外) | 10 | 130 | 17 | | 千克/张 | FE | Tanned or dressed furskins of endangered fox, unassembled(other than furskins of blue fox or silver fox) |
| 4302.1910 20 | 已鞣未缝制的兰狐皮、银狐皮 | 10 | 130 | 17 | 5 | 千克/张 | | Tanned or dressed furskins of blue fox, silver fox, unassembled |
| 4302.1910 90 | 已鞣未缝制的其他贵重濒危动物毛皮(灰鼠皮、白鼬皮、其他貂皮、水獭皮、旱獭皮、猞猁皮) | 10 | 130 | 17 | | 千克/张 | FE | Tanned or dressed furskins precious furskins of endangered animals(grey squirrel, ermine, other marten, fox, otter, marmot and lynx) unassembled |
| 4302.1920 | ---兔皮 | 10 | 100 | 17 | | 千克/张 | | ---Of rabbit or hare |
| 4302.1920 10 | 已鞣未缝制的整张濒危野兔皮(不论是否带头、尾或爪) | 10 | 100 | 17 | | 千克/张 | FE | Tanned or dressed furskins of endangered rabbit or hare, endangered whole, with or without head tail or paws, unassembled |
| 4302.1920 90 | 已鞣未缝制的整张兔皮(不论是否带头、尾或爪) | 10 | 100 | 17 | 5 | 千克/张 | | Tanned or dressed furskins of rabbit or hare, whole, with or without head tail or paws, unassembled |
| 4302.1930 | ---下列羔羊皮:阿斯特拉罕、喀拉科尔、波斯羔羊及类似羔羊、印度、中国或蒙古羔羊 | 20 | 100 | 17 | 5 | 千克/张 | | ---Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese Mongolian or Tibetan lamb |
| 4302.1990 | ---其他 | 10 | 100 | 17 | | 千克/张 | | ---Other |
| 4302.1990 10 | 已鞣未缝制的其他濒危野生动物毛皮 | 10 | 100 | 17 | | 千克/张 | FE | Tanned or dressed furskins of other endangered wild animals,unassembled |
| 4302.1990 90 | 已鞣未缝制的其他毛皮 | 10 | 100 | 17 | 5 | 千克/张 | | Other tanned or dressed furskins of other animals, unassembled |
| 4302.2000 | -未缝制的头、尾、爪及其他块、片 | 20 | 100 | 17 | | 千克 | | -Heads, tails, paws and other pieces or cuttings, not assembled |
| 4302.2000 10 | 已鞣未缝濒危野生动物头、尾、爪等(包括块、片) | 20 | 100 | 17 | | 千克 | FE | Tanned or dressed heads, tails, paws and other pieces or cuttings, of endangered wild animals,unassembled |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4302.2000 90 | 已鞣未缝制的头、尾、爪及其他块、片 | 20 | 100 | 17 | 5 | 千克 | | Tanned or dressed heads, tails, paws and other pieces or cuttings of other animals, unassembled |
| | -已缝制的整张毛皮及其块、片: | | | | | | | -Whole skins and pieces or cuttings thereof, assembled: |
| 4302.3010 | ---灰鼠、白鼬、貂、狐、水獭、旱獭及猞狸的整张毛皮及其块、片 | 20 | 130 | 17 | | 千克 | | ---Of grey squirrel, ermine, other marten, fox, otter, marmot and lynx |
| 4302.3010 10 | 已鞣已缝制貂皮、狐皮及其块、片(兰狐银狐、水貂、艾虎的整张毛皮及块、片除外) | 20 | 130 | 17 | 5 | 千克 | FE | Tanned or dressed whole skins and pieces or cuttings thereof, of marten, fox, other than whole skins and pieces or cuttings of blue fox, silver fox, mink, perwitsky (ferret-polecat), assembled |
| 4302.3010 90 | 已鞣已缝制的贵重濒危动物毛皮及其块、片(灰鼠皮、白鼬皮、其他貂皮、水獭皮、旱獭皮、猞狸皮及块、片) | 20 | 130 | 17 | | 千克 | FE | Tanned or dressed whole skins and pieces or cuttings thereof, of grey squirrel, ermine, other marten, fox, otter, marmot and lynx, endangered, assembled |
| 4302.3090 | ---其他 | 20 | 100 | 17 | | 千克 | | ---Other |
| 4302.3090 10 | 已鞣缝的其他整张濒危野生毛皮(包括块、片) | 20 | 100 | 17 | | 千克 | FE | Tanned or dressed whole skins and pieces or cuttings thereof, of other endangered wild animals, assembled |
| 4302.3090 90 | 已鞣已缝制的其他整张毛皮及块、片 | 20 | 100 | 17 | 5 | 千克 | | Tanned or dressed whole skins and pieces or cuttings thereof, of other animals, assembled |
| **43.03** | **毛皮制的衣服、衣着附件及其他物品:** | | | | | | | **Articles of apparel, clothing accessories and other articles of furskin:** |
| | -衣服及衣着附件: | | | | | | | -Articles of apparel and clothing accessories: |
| 4303.1010暂 | ---毛皮衣服 | 10 | 150 | 17 | | 千克/件 | | ---Articles of apparel |
| 4303.1010暂 10 | 濒危野生动物毛皮衣服 | 10 | 150 | 17 | | 千克/件 | EF | Articles of apparel of endangered wild animals |
| 4303.1010暂 90 | 其他毛皮衣服 | 10 | 150 | 17 | 13 | 千克/件 | | Articles of apparel of other animals |
| 4303.1020 | ---毛皮衣着附件 | 18 | 150 | 17 | | 千克 | | ---Clothing accessories |
| 4303.1020 10 | 濒危野生动物毛皮衣着附件 | 18 | 150 | 17 | | 千克 | EF | Clothing accessories of endangered wild animals |
| 4303.1020 90 | 其他毛皮衣着附件 | 18 | 150 | 17 | 13 | 千克 | | Clothing accessories of other animals |
| 4303.9000 | -其他 | 18 | 150 | 17 | | 千克 | | -Other |
| 4303.9000 10 | 濒危野生动物毛皮制其他物品 | 18 | 150 | 17 | | 千克 | EF | Other articles of furskin, of endangered wild animals |
| 4303.9000 90 | 其他毛皮制物品 | 18 | 150 | 17 | 13 | 千克 | | Other articles of furskin, of other animals |
| **43.04** | **人造毛皮及其制品:** | | | | | | | **Artificial fur and articles thereof:** |
| 4304.0010 | ---人造毛皮 | 18 | 130 | 17 | 13 | 千克 | | ---Artificial fur |
| 4304.0020 | ---人造毛皮制品 | 18 | 150 | 17 | 13 | 千克 | | ---Articles of artificial fur |

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# 第九类
# 木及木制品;木炭;软木及软木制品;稻草、秸秆、针茅或其他编结材料制品;篮筐及柳条编结品

# SECTION Ⅸ
# WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

## 第四十四章
## 木及木制品;木炭

## Chapter 44
## Wood and articles of wood; wood charcoal

**注释:**

一、本章不包括:

(一)主要作香料、药料、杀虫、杀菌或类似用途的木片、刨花、碎木、木粒或木粉(品目12.11);

(二)竹或主要作编织用的其他木质材料呈原木状,不论是否经劈开,纵锯或切段(品目14.01);

(三)主要作染料或鞣料用的木片、刨花、木粒或木粉(品目14.04);

(四)活性炭(品目38.02);

(五)品目42.02的物品;

(六)第四十六章的货品;

(七)第六十四章的鞋靴及其零件;

(八)第六十六章的货品(例如,伞、手杖及其零件);

(九)税目68.08的货品;

(十)税目71.17的仿首饰;

(十一)第十六类或第十七类的货品(例如,机器零件,机器及器具的箱、罩、壳,车辆部件);

(十二)第十八类的货品(例如,钟壳、乐器及其零件);

(十三)火器的零件(税目93.05);

(十四)第九十四章的物品(例如,家具、灯具及照明器具、活动房屋);

(十五)第九十五章的物品(例如,玩具、游戏品及运动用品);

(十六)第九十六章的物品(例如,烟斗及其零件、纽扣、铅笔独脚架、双脚架、三脚架及类似品),但税目96.03所列物品的木身及木柄除外;

(十七)第九十七章的物品(例如,艺术品)。

二、本章所称"强化木",是指经过化学或物理方法处理(对于多层粘合木材,其处理应超出一般粘合需要),从而增加了密度或硬度并改善了机械强度、抗化学或抗电性能的木材。

**Notes:**

1. This Chapter does not cover:

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.11);

(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading No. 14.01);

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 14.04);

(d) Activated charcoal (heading No. 38.02);

(e) Articles of heading No. 42.02;

(f) Goods of Chapter 46;

(g) Footwear or parts thereof of Chapter 64;

(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(i) Goods of heading No. 68.08;

(j) Imitation jewellery of heading No. 71.17;

(k) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel wrights' wares);

(l) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

(m) Parts of firearms (heading No. 93.05);

(n) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(o) Articles of Chapter 95 (for example, toys, games, sports requisites);

(p) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils unipod, bipod, trpod or the Like) excluding bodies and handles, of wood, for articles of heading No. 96.03;

(q) Articles, of Chapter 97 (for example, works of art).

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

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三、税目 44.14 至 44.21 适用于木质碎料板或类似木质材料板、纤维板、层压板或强化木的制品。

四、税目 44.10、44.11 或 44.12 的产品，可以加工成税目 44.09 所述的各种形状，也可以加工成弯曲、瓦楞、多孔或其他形状（正方形或矩形除外），以及经其他任何加工，但未具有其他税目所列制品的特性。

五、税目 44.17 不包括装有第八十二章注释一所述材料制成的刀片、工作刃、工作面或其他工作部件的工具。

六、除上述注释一及其他条文另有规定的以外，本章税目中所称“木”，也包括竹及其他木质材料。

3. Headings No. 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading No. 44.10, 44.11 or 44,12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

**子目注释：**

一、子目 4401.31 所称“木屑棒”是指由木材加工业、家具制造业及其他木材加工活动中产生的副产品（例如，刨花、锯末及碎木片）直接压制而成或加入按重量计不超过 3% 的黏合剂后粘聚而成的产品。此类产品呈圆柱状，其直径不超过 25 毫米，长度不超过 100 毫米。

**Subheading Note:**

1. For the purposes of Subheading 4401.31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furnitrue-mading industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25mm and a length not exceeding 100mm

| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **44.01** | **薪柴(圆木段、块、枝、成捆或类似形状)；木片或木粒；锯末、木废料及碎片，不论是否粘结成圆木段、块、片或类似形状：** | | | | | | | **Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:** |
| | -薪柴(圆木段、块、枝、成捆或类似形状) | | | | | | | -Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms |
| 4401.1100 | --针叶木 | 0 | 70 | 17 | | 千克 | AB | --Coniferous |
| 4401.1200 | --非针叶木 | 0 | 70 | 17 | | 千克 | AB | --Non-coniferous |
| | -木片或木粒： | | | | | | | -Wood in chips or particles: |
| 4401.2100 | --针叶木 | 0 | 8 | 17 | | 千克 | | --Coniferous |
| 4401.2100 10 | 濒危针叶木木片或木粒 | 0 | 8 | 17 | | 千克 | ABFE | Chips or particles of endangered coniferous wood |
| 4401.2100 90 | 其他针叶木木片或木粒 | 0 | 8 | 17 | | 千克 | AB | Chips or particles of other coniferous wood |
| 4401.2200 | --非针叶木 | 0 | 8 | 17 | | 千克 | | --Non-coniferous |
| 4401.2200 10 | 濒危非针叶木木片或木粒 | 0 | 8 | 17 | | 千克 | ABFE | Chips or particles of endangered non-coniferous wood |
| 4401.2200 90 | 其他非针叶木木片或木粒 | 0 | 8 | 17 | | 千克 | AB | Chips or particles of other non-coniferous wood |
| | -锯末、木废料及碎片，粘结成圆木段、块、片或类似形状： | | | | | | | -Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms: |
| 4401.3100 | --木屑棒 | 0 | 8 | 17 | | 千克 | AB | --Wood pellets |
| 4401.3900 | --其他 | 0 | 8 | 17 | | 千克 | AB | --Other |
| 4401.4000 | -锯末、木废料及碎片，未粘结的 | 0 | 8 | 17 | | 千克 | AB | -Sawdust and wood waste and sctap, whether or not agglomer-ated in logs, briquettes, pellets or similar |
| **44.02** | **木炭(包括果壳炭及果核炭)，不论是否结块：** | | | | | | | **Wood charcoal (including shell or nut charcoal), whether or not agglomerated:** |
| 4402.1000 | -竹炭的 | 10.5 | 70 | 17 | | 千克 | | -Of bamboo |
| 4402.9000 | -其他 | 10.5 | 70 | 17 | | 千克 | | -Other |
| 4402.9000 10 | 以木材为原料直接烧制的木炭 | 10.5 | 70 | 17 | | 千克 | 8 | Wood charcoal, obtained by burning wood |
| 4402.9000 90 | 其他木炭(包括果壳炭及果核炭，不论是否结块) | 10.5 | 70 | 17 | | 千克 | | Other wood charcoal (including shell or nut charcoal, whether or not agglomerated) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **44.03** | **原木,不论是否去皮、去边材或粗锯成方:** | | | | | | | **Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:** |
| | -用油漆、着色剂、杂酚油或其他防腐剂处理 | | | | | | | -Treated with paint, stains, creosote or other preservatives (treated with paint, stains, creosote or other preservatives) |
| 4403.1100 | --针叶木 | 0 | 8 | 13 | | 千克/立方米 | | --Coniferous |
| 4403.1100 10 | 油漆,着色剂等处理的红豆杉原木(包括用杂酚油或其他防腐剂处理) | 0 | 8 | 13 | | 千克/立方米 | 8AF | Rough wood of Taxaceae , treated with paint, stains, creosote or other preservatives |
| 4403.1100 20 | 油漆,着色剂等处理的其他濒危针叶木原木(包括用杂酚油或其他防腐剂处理) | 0 | 8 | 13 | | 千克/立方米 | 8AF | Other endangered rough wood of coniferous, treated with paint, stains, creosote or other preservatives |
| 4403.1100 90 | 其他油漆,着色剂等处理的针叶木原木(包括用杂酚油或其他防腐剂处理) | 0 | 8 | 13 | | 千克/立方米 | 8A | Other rough wood of coniferous, treated with paint, stains, creosote or other preservatives |
| 4403.1200 10 | 油漆,着色剂等处理的濒危非针叶木原木(包括用杂酚油或其他防腐剂处理) | 0 | 8 | 13 | | 千克/立方米 | 8AF | Endangered rough wood of non-coniferous, treated with paint, stains, creosote or other preservatives |
| 4403.1200 90 | 其他油漆,着色剂等处理的非针叶木原木(包括用杂酚油或其他防腐剂处理) | 0 | 8 | 13 | | 千克/立方米 | 8A | Rough wood of non-coniferous, treated with paint, stains, creosote or other preservatives |
| | -其他,针叶木: | | | | | | | -Other coniferous: |
| 4403.1200 | --非针叶木 | 0 | 8 | 13 | | 千克/立方米 | | --Non-coniferous |
| | --松木,截面尺寸在15厘米及以上: | | | | | | | --Of pine ( Pinus spp. ), *of which any cross-sectional di-mension is* 15 *cm or more*: |
| 4403.2110 | ---红松和樟子松 | 0 | 8 | 13 | | 千克/立方米 | | *---Korean pine and Mongolian scotch pine* |
| 4403.2110 10 | 截面尺寸在15厘米及以上的红松原木(用油漆着色剂,杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8AEF | *Korean pine rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension≥15cm* |
| 4403.2110 90 | 截面尺寸在15厘米及以上的樟子松原木(用油漆着色剂,杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8A | *Mongolian scotch pine rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension≥15cm* |
| 4403.2120 | ---辐射松 | 0 | 8 | 13 | | 千克/立方米 | 8A | *--Radiata pine* |
| 4403.2130 | ---落叶松 | 0 | 8 | 13 | | 千克/立方米 | 8A | *---Larch* |
| 4403.2140 | ---花旗松 | 0 | 8 | 13 | | 千克/立方米 | 8A | *---Douglas fir* |
| 4403.2190 | ---其他 | 0 | 8 | 13 | | 千克/立方米 | | *---Other* |
| 4403.2190 10 | 截面尺寸在15厘米及以上的濒危松木原木(用油漆着色剂,杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8AF | *Endangered pine rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension≥15cm* |
| 4403.2190 90 | 截面尺寸在15厘米及以上的其他松木原木(用油漆着色剂,杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8A | *Other pine rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension≥15cm* |
| | --其他松木: | | | | | | | *--Of pine* ( Pinus spp. ), *other*: |
| 4403.2210 | ---红松和樟子松 | 0 | 8 | 13 | | 千克/立方米 | | *---Korean pine and Mongolian scotch pine* |
| 4403.2210 10 | 截面尺寸在15厘米以下的红松原木(用油漆着色剂,杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8AEF | *Korean pine rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension < 15cm* |
| 4403.2210 90 | 截面尺寸在15厘米以下的樟子松原木(用油漆着色剂,杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8A | *Mongolian scotch pine rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension < 15cm* |
| 4403.2220 | ---辐射松 | 0 | 8 | 13 | | 千克/立方米 | 8A | *---Radiata pine* |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4403.2230 | ---落叶松 | 0 | 8 | 13 | | 千克/立方米 | 8A | *--Of fir* (Abies spp.) *and spruce* (Picea spp.), *of which any cross-sectional dimension is* 15 *cm or more* |
| 4403.2240 | ---花旗松 | 0 | 8 | 13 | | 千克/立方米 | 8A | *--Of fir* (Abies spp.) *and spruce* (Picea spp.), *other* |
| 4403.2290 | ---其他 | 0 | 8 | 13 | | 千克/立方米 | | *---Other* |
| 4403.2290 10 | 截面尺寸在15厘米以下的濒危其他松木原木(用油漆着色剂,杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8AF | *Other endangered pine rough wood* (*other than that treated with paint*, *stains*, *creosote or other preservatives*), *of which cross-sectional dimension* < 15*cm* |
| 4403.2290 90 | 截面尺寸在15厘米以下的其他松木原木(用油漆着色剂,杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8A | *Other pine rough wood* (*other than that treated with paint*, *stains*, *creosote or other preservatives*), *of which cross-sectional dimension*≥15*cm* |
| 4403.2300 | --冷杉和云杉,截面尺寸在15厘米及以上 | 0 | 8 | 13 | | 千克/立方米 | | *--Of fir* (Abies spp.) *and spruce* (Picea spp.), *of which any cross-sectional dimension is* 15 *cm or more* |
| 4403.2300 10 | 截面尺寸在15厘米及以上的濒危云杉和冷杉原木(用油漆着色剂,杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8AF | *Endangered pine* (*spruce and fir*) *rough wood* (*other than that treated with paint*, *stains*, *creosote or other preservatives*), *of which cross-sectional dimension* ≥ 15*cm* |
| 4403.2300 90 | 截面尺寸在15厘米及以上的其他云杉和冷杉原木 | 0 | 8 | 13 | | 千克/立方米 | 8A | *Other pine* (*spruce and fir*) *rough wood* (*other than that treated with paint*, *stains*, *creosote or other preservatives*), *of which cross-sectional dimension*≥15*cm* |
| 4403.2400 | --其他冷杉和云杉 | | | | | | | *--Of fir* (Abies spp.) *and spruce* (Picea spp.), *other* |
| 4403.2400 10 | 截面尺寸在15厘米以下的濒危云杉和冷杉原木 | 0 | 8 | 13 | | 千克/立方米 | 8AF | *Endangered pine* (*spruce and fir*) *rough wood* (*other than that treated with paint*, *stains*, *creosote or other preservatives*), *of which cross-sectional dimension* < 15*cm* |
| 4403.2400 90 | 截面尺寸在15厘米以下的其他云杉和冷杉原木 | 0 | 8 | 13 | | 千克/立方米 | 8A | *Other pine* (*spruce and fir*) *rough wood* (*other than that treated with paint*, *stains*, *creosote or other preservatives*), *of which cross-sectional dimension* < 15*cm* |
| 4403.2500 | --其他,截面尺寸在15厘米及以上 | 0 | 8 | 13 | | 千克/立方米 | | *--Other*, *of which any cross-sec-tional dimension is* 15 *cm or more* |
| 4403.2500 10 | 截面尺寸在15厘米及以上的红豆杉原木 | 0 | 8 | 13 | | 千克/立方米 | 8AF | *Taxaceae pine rough wood* (*other than that treated with paint*, *stains*, *creosote or other preservatives*), *of which cross-sectional dimension*≥15*cm* |
| 4403.2500 20 | 截面尺寸在15厘米及以上的其他濒危针叶木原木 | 0 | 8 | 13 | | 千克/立方米 | 8AF | *Other endangered rough wood of coniferous* (*other than that treated with paint*, *stains*, *creosote or other preservatives*), *of which cross-sectional dimension* ≥ 15*cm* |
| 4403.2500 90 | 截面尺寸在15厘米及以上的其他针叶木原木 | 0 | 8 | 13 | | 千克/立方米 | 8A | *Rough wood of coniferous* (*other than that treated with paint*, *stains*, *creosote or other preservatives*), *of which cross-sectional dimension*≥15*cm* |
| 4403.2600 | --其他 | 0 | 8 | 13 | | 千克/立方米 | | *--Other* |

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|---|---|---|---|---|---|---|---|---|
| 4403.2600 10 | 截面尺寸在15厘米以下的红豆杉原木 | 0 | 8 | 13 | | 千克/立方米 | 8AF | *Taxaceae pine rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension < 15cm* |
| 4403.2600 20 | 截面尺寸在15厘米以下的其他濒危针叶木原木 | 0 | 8 | 13 | | 千克/立方米 | 8AF | *Other endangered rough wood of coniferous (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension < 15cm* |
| 4403.2600 90 | 截面尺寸在15厘米以下的其他针叶木原木 | 0 | 8 | 13 | | 千克/立方米 | 8A | *Other rough wood of coniferous (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension < 15cm* |
| | -其他,热带木: | | | | | | | *-Other, of tropical wood:* |
| 4403.4100 | --深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木 | 0 | 8 | 13 | | 千克/立方米 | 8A | *--Dark Red Meranti, Light Red Meranti and Meranti Bakau* |
| | --其他: | | | | | | | *--Other (of tropical non-contiferous wood specified in subheading note 1 to this chapter):* |
| 4403.4910 | ---柚木 | 0 | 35 | 13 | | 千克/立方米 | 8A | *---Teak* |
| 4403.4920 | ---奥克曼(奥克榄) | 0 | 35 | 13 | | 千克/立方米 | 8A | ---Okoume (*Au koumed*) |
| 4403.4930 | ---龙脑香木(克隆) | 0 | 35 | 13 | | 千克/立方米 | 8A | ---Dipterocarpus spp. *Keruing* |
| 4403.4940 | ---山樟(香木) | 0 | 35 | 13 | | 千克/立方米 | 8A | ---*Kapur* (Dryobalanops spp.) |
| 4403.4950 | ---印加木(波罗格) | 0 | 35 | 13 | | 千克/立方米 | 8A | ---Intsia spp. (*Mengaris*) |
| 4403.4960 | ---大干巴豆(门格里斯或康派斯) | 0 | 35 | 13 | | 千克/立方米 | 8A | ---*Koompassiaspp.* (Mengaris or Kempas) |
| 4403.4970 | ---异翅香木 | 0 | 35 | 13 | | 千克/立方米 | 8A | ---Anisopter *spp.* |
| 4403.4980 | ---红木 | 0 | 35 | 13 | | 千克/立方米 | | ---Of rosewood |
| 4403.4980 10 | 濒危热带红木原木 | 0 | 35 | 13 | | 千克/立方米 | 8AEF | Endangered tropic rose wood (other than that treated with paint, stains, creosote or other preservatives) |
| 4403.4980 90 | 其他热带红木原木 | 0 | 35 | 13 | | 千克/立方米 | 8A | Other tropic rose wood (other than that treated with paint, stains, creosote or other preservatives) |
| 4403.4990 | ---其他 | 0 | 8 | 13 | | 千克/立方米 | | ---Other |
| 4403.4990 10 | 南美蒺藜木(玉檀木)原木(用油漆,着色剂,杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8AEF | Bulnesia sarmientoi log (paint, colorant, creosote or other preservative treatmentexcept) |
| 4403.4990 20 | 其他濒危热带原木 | 0 | 8 | 13 | | 千克/立方米 | 8AF | Other endangered tropic rough wood (other than that treated with paint, stains, creosote or other preservatives) |
| 4403.4990 90 | 其他热带原木(用油漆,着色剂,杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8A | Ohter tropical wood (the wood treated with paint, stains, creosote or other preservatives) |
| | -其他: | | | | | | | -Other: |
| 4403.9100 | --栎木(橡木) | 0 | 8 | 13 | | 千克/立方米 | 8A | --Of oak (*Quercus spp.*) |
| 4403.9100 10 | 蒙古栎原木(用油漆、着色剂、杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8AEF | Mongolia oak logs (paint, colorant, creosote or other preservative treatmentexcept) |
| 4403.9100 90 | 其他栎木(橡木)原木(用油漆、着色剂、杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8A | Other oak (oak) log (paint, colorant, creosote or other preservative treatmentexcept) |
| 4403.9300 | --水青冈木(山毛榉木),截面尺寸在15厘米及以上 | 0 | 8 | 13 | | 千克/立方米 | 8A | --Of beech (*Fagus spp.*), of which any cross-sectional di-mension is 15cm or more |
| 4403.9400 | --其他水青冈木(山毛榉木) | 0 | 8 | 13 | | 千克/立方米 | 8A | --Of beech (*Fagus spp.*), other |

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|---|---|---|---|---|---|---|---|---|
| 4403.9500 | --桦木,截面尺寸在15厘米及以上 | 0 | 8 | 13 | | 千克/立方米 | | --Of birch ( *Betula spp.* ), of which any cross-sectional di-mension is 15cm or more |
| 4403.9500 10 | 濒危的桦木,截面尺寸在15厘米及以上 | 0 | 8 | 13 | | 千克/立方米 | 8AF | Of endangered birch ( *Betula spp.* ), ( other than that treated with paint, stains, creosote or other preservatives) of which any cross-sectional di-mension is 15cm or more |
| 4403.9500 90 | 其他桦木,截面尺寸在15厘米及以上 | 0 | 8 | 13 | | 千克/立方米 | 8A | Of other birch ( *Betula spp.* ), ( other than that treated with paint, stains, creosote or other preservatives) of which any cross-sectional di-mension is 15cm or more |
| 4403.9600 | --其他桦木 | 0 | 8 | 13 | | 千克/立方米 | | --Of birch ( *Betula spp.* ), other |
| 4403.9600 10 | 濒危的桦木,截面尺寸在15厘米及以下 | 0 | 8 | 13 | | 千克/立方米 | 8AF | Of endangered birch ( *Betula spp.* ), ( other than that treated with paint, stains, creosote or other preservatives) of which any cross-sectional di-mension is 15cm or less |
| 4403.9600 90 | 其他桦木,截面尺寸在15厘米及以下 | 0 | 8 | 13 | | 千克/立方米 | 8A | Of other birch ( *Betula spp.* ), ( other than that treated with paint, stains, creosote or other preservatives) of which any cross-sectional di-mension is 15cm or less |
| 4403.9700 | --杨木 | 0 | 8 | 13 | | 千克/立方米 | 8A | --Of poplar and aspen ( *Populus spp.* ) |
| 4403.9800 | --桉木 | 0 | 8 | 13 | | 千克/立方米 | 8A | --Of eucalyptus ( *Eucalyptus spp.* ) |
| | --其他: | | | | | | | --Other: |
| 4403.9930 | ---红木,但税号4403.4980所列热带红木除外 | 0 | 35 | 13 | | 千克/立方米 | 8AF | ---Of rosewood, other than tropical wood of Subheading 4403.4980 |
| 4403.9930 10 | 濒危红木原木,但税号4403.4980所列热带红木除外(用油漆,着色剂,杂酚油或其他防腐剂处理的除外) | 0 | 35 | 13 | | 千克/立方米 | 8AEF | Endangered rosewood, but excluding tropical rosewood of subheading No.4403.4980 |
| 4403.9930 90 | 其他红木原木,但税号4403.4980所列热带红木除外(用油漆,着色剂,杂酚油或其他防腐剂处理的除外) | 0 | 35 | 13 | | 千克/立方米 | 8A | Ohter rosewood log, excluding tropical rosewood of subheading No. 4403. 4980 ( the wood treated with paint, stains, creosote or other preservatives) |
| 4403.9940 | ---泡桐木 | 0 | 8 | 13 | | 千克/立方米 | 8A | ---Of Kiri (*Paulownia*) |
| 4403.9950 | ---水曲柳 | 0 | 8 | 13 | | 千克/立方米 | 8AF | ---Ash |
| 4403.9960 | ---北美硬阔叶木(包括樱桃木、黑胡桃木、枫木) | 0 | 8 | 13 | | 千克/立方米 | 8A | ---North American hard wood ( including cherry, walnut and maple) |
| 4403.9980 | ---其他未列名的温带非针叶木 | 0 | 8 | 13 | | 千克/立方米 | | ---Other, temperate non-coniferous, not specified |
| 4403.9980 10 | 其他未列名温带濒危非针叶木原木(用油漆、着色剂、杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8AF | Other temperate zone endangered non-coniferous wood( other than the wood treated with paint, stains, creosote or other preservatives) not elsewhere specified or included |
| 4403.9980 90 | 其他未列名温带非针叶木原木(用油漆、着色剂、杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8A | Other temperate zone non-coniferous wood( other than the wood treated with paint, stains, creosote or other preservatives) not elsewhere specified or included |
| 4403.9990 | ---其他 | 0 | 8 | 13 | | 千克/立方米 | | ---Other |
| 4403.9990 12 | 沉香木及拟沉香木原木(用油漆,着色剂,杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8AEF | Chinese eaglewood and similar chinese eaglewood ( other than the wood treated with paint, stains, creosote or other preservatives) |
| 4403.9990 19 | 其他未列名濒危非针叶原木(用油漆、着色剂、杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8AEF | Other endangered non-coniferous wood in the rough ( other than the wood treated with paint, stains, creosote or other preservatives) |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4403.9990 90 | 其他未列名非针叶原木(用油漆、着色剂、杂酚油或其他防腐剂处理的除外) | 0 | 8 | 13 | | 千克/立方米 | 8A | Other non-coniferous wood in the rough(other than the wood treated with paint, stains, creosote or other preservatives) not elsewhere specified or included |
| **44.04** | **箍木;木劈条;已削尖但未经纵锯的木桩;粗加修整但未经车圆、弯曲或其他方式加工的木棒,适合制手杖、伞柄、工具把柄及类似品;木片条及类似品:** | | | | | | | **Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like:** |
| 4404.1000 | -针叶木的 | 8 | 50 | 17 | | 千克 | | -Coniferous |
| 4404.1000 10 | 濒危针叶木的箍木等及类似品(包括木劈条、棒及类似品) | 8 | 50 | 17 | | 千克 | ABFE | Hoopwood; split poles; wooden sticks or the like; of endangered coniferous wood |
| 4404.1000 90 | 其他针叶木的箍木等及类似品(包括木劈条、棒及类似品) | 8 | 50 | 17 | | 千克 | AB | Other hoopwood; split poles; wooden sticks or the like; of coniferous wood |
| 4404.2000 | -非针叶木的 | 8 | 50 | 17 | | 千克 | | -Non-coniferous |
| 4404.2000 10 | 濒危非针叶木箍木等(包括木劈条、棒及类似品) | 8 | 50 | 17 | | 千克 | ABFE | Hoopwood; split poles, wooden sticks or the like, of endangered non-coniferous wood |
| 4404.2000 90 | 其他非针叶木箍木等(包括木劈条、棒及类似品) | 8 | 50 | 17 | | 千克 | AB | Other hoopwood; split poles, wooden sticks or the like, of non-coniferous wood |
| **44.05** | **木丝;木粉:** | | | | | | | **Wood wool; wood flour:** |
| 4405.0000 | 木丝;木粉 | 8 | 40 | 17 | | 千克 | AB | Wood wool; wood flour |
| **44.06** | **铁道及电车道枕木:** | | | | | | | **Railway or tramway sleepers (cross-ties) of wood:** |
| | -未浸渍 | | | | | | | -Not impregnated |
| 4406.1100 | --针叶木 | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | --Coniferous |
| 4406.1200 | --非针叶木 | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | --Non-coniferous |
| 4406.9100 | --针叶木 | 0 | 14 | 17 | | 千克/立方米 | | --Coniferous |
| 4406.9100 10 | 濒危已浸渍针叶木铁道及电车道枕木 | 0 | 14 | 17 | | 千克/立方米 | FE | Railway or tramway sleepers (crossties) of endangered Coniferous wood, impregnated |
| 4406.9100 90 | 其他已浸渍的针叶木铁道及电车道枕木 | 0 | 14 | 17 | | 千克/立方米 | | Railway or tramway sleepers(crossties) of other Coniferous wood, impregnated |
| 4406.9200 | --非针叶木 | 0 | 14 | 17 | | 千克/立方米 | | --Non-coniferous |
| 4406.9200 10 | 濒危已浸渍非针叶木铁道及电车道枕木 | 0 | 14 | 17 | | 千克/立方米 | FE | Railway or tramway sleepers (crossties) of endangered non-Coniferous wood, impregnated |
| 4406.9200 90 | 其他已浸渍的非针叶木铁道及电车道枕木 | 0 | 14 | 17 | | 千克/立方米 | | Railway or tramway sleepers(crossties) of other non-Coniferous wood, impregnated |
| **44.07** | **经纵锯、纵切、刨切或旋切的木材,不论是否刨平、砂光或指榫接合,厚度超过6毫米:** | | | | | | | **Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:** |
| | -针叶木: | | | | | | | -Coniferous: |
| | --松木: | | | | | | | --Of pine (*Pinus spp.*): |
| 4407.1110 | ---红松和樟子松 | 0 | 14 | 17 | | 千克/立方米 | | ---Korean pine and Mongolian scotch pine |
| 4407.1110 11 | 端部接合的红松厚板材 | 0 | 14 | 17 | | 千克/立方米 | ABEF | Korean pine wood, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.1110 19 | 端部接合的樟子松厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | AB | Mongolian scotch pine wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.1110 91 | 非端部接合的红松厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | 4ABEFxy | Korean pine and Mongolian scotch pine wood, sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4407.1110 99 | 非端部接合的樟子松厚板材 | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | Wood sawn or chipped lengthwise, sliced or peeled, not end jointed, of Mongolian scooth pine, of a thinkness exceeding 6mm |
| 4407.1120 | ---辐射松 | 0 | 14 | 17 | | 千克/立方米 | | ---Rediata pine |
| 4407.1120 10 | 端部接合的辐射松厚板材 | 0 | 14 | 17 | | 千克/立方米 | AB | Radiata pine wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.1120 90 | 非端部接合的辐射松厚板材 | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | Radiata pine wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.1130 | ---花旗松 | 0 | 14 | 17 | | 千克/立方米 | | ---Douglas fir |
| 4407.1130 10 | 端部接合的花旗松厚板材 | 0 | 14 | 17 | | 千克/立方米 | AB | Radiata pine wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.1130 90 | 非端部接合的花旗松厚板材 | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | Douglas fir wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm |
| 4407.1190 | --其他： | | | | | | | --Other: |
| 4407.1190 11 | 端部接合其他濒危松木厚板材 | 0 | 14 | 17 | | 千克/立方米 | ABEF | Other endangered spine wood of conifer, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.1190 19 | 端部接合其他松木厚板材 | 0 | 14 | 17 | | 千克/立方米 | AB | Other pine wood of conifes sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.1190 91 | 非端部接合其他濒危松木厚板材 | 0 | 14 | 17 | | 千克/立方米 | 4ABEFxy | Other endangered pine wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.1190 99 | 非端部接合的其他松木厚板材 | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | Other pine wood, sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm |
| 4407.1200 | --冷杉及云杉 | 0 | 14 | 17 | | 千克/立方米 | | --Of fir (*Abies spp.*) and sprue (*Picea spp.*) |
| 4407.1200 11 | 端部接合的濒危云杉及冷杉厚板材 | 0 | 14 | 17 | | 千克/立方米 | ABEF | Endangered spruce and fir, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.1200 19 | 端部接合的其他云杉及冷杉厚板材 | 0 | 14 | 17 | | 千克/立方米 | AB | Other spruce and fir, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.1200 91 | 非端部接合濒危云杉及冷杉厚板材 | 0 | 14 | 17 | | 千克/立方米 | 4ABEFxy | Endangered spruce and fir, sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm |
| 4407.1200 99 | 非端部接合其他云杉及冷杉厚板材 | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | Other spruce and fir, sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm |
| 4407.1900 | --其他 | 0 | 14 | 17 | | 千克/立方米 | | --Other |
| 4407.1900 11 | 端部接合其他濒危针叶木厚板材 | 0 | 14 | 17 | | 千克/立方米 | ABEF | Endangered coniferous, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.1900 19 | 端部接合其他针叶木厚板材 | 0 | 14 | 17 | | 千克/立方米 | AB | Other coniferous and fir, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4407.1900 91 | 非端部接合其他濒危针叶木厚板材 | 0 | 14 | 17 | | 千克/立方米 | 4ABEFxy | Endangered coniferous, sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm |
| 4407.1900 99 | 非端部接合的其他针叶木厚板材 | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | Other coniferous and fir, sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm |
| | -热带木： | | | | | | | -Of tropical wood: |
| 4407.2100 | --美洲桃花心木 | 0 | 14 | 17 | | 千克/立方米 | | --Mahogany (Swietenia spp.) |
| 4407.2100 10 | 端部接合美洲桃花心木(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | FEAB | Wood sawn or chipped lengthwise,sliced or peeled, of mashogany (swietenia spp.), end-jointed, thickness>6mm |
| 4407.2100 90 | 非端部接合美洲桃花心木(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | 4ABEFxy | Wood sawn or chipped lengthwise,sliced or peeled, of mashogany (swietenia spp.), not-end-jointed, thickness>6mm |
| 4407.2200 | --苏里南肉豆蔻木、细孔绿心樟及美洲轻木 | 0 | 14 | 17 | | 千克/立方米 | | --Virola,Imbuia and Balsa |
| 4407.2200 10 | 端部接合的苏里南肉豆蔻木、细孔绿心樟及美洲轻木(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengthwise,sliced or peeled, of virola, embuia and American light wood, end-jointed,thickness>6mm |
| 4407.2200 90 | 非端部接合的苏里南肉豆蔻木、细孔绿心樟及美洲轻木(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | Wood sawn or chipped lengthwise,sliced or peeled, of virola,embuia and American light wood,not end-jointed |
| 4407.2500 | --深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木 | 0 | 14 | 17 | | 千克/立方米 | | --Dark Red Meranti, Light Red Meranti and Meranti Bakau |
| 4407.2500 10 | 端部接合的红柳桉木板材(指深红色、浅红色及巴栲红柳桉木,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengthwise, sliced or peeled, of Dark Red Meranti, Light Red Meranti and Meranti Bakau, end-jointed, thickness>6mm |
| 4407.2500 90 | 非端部接合的红柳桉木板材(指深红色、浅红色及巴栲红柳桉木,经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | y4xAB | Wood sawn or chipped lengthwise, sliced or peeled, of Dark Red Meranti, Light Red Meranti and Meranti Bakau, not end-jointed, thickness>6mm |
| 4407.2600 | --白柳桉木、白色红柳桉木、白色柳桉木、黄色红柳桉木及阿兰木 | 0 | 14 | 17 | | 千克/立方米 | | --White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan |
| 4407.2600 10 | 端部接合的白柳桉,其他柳桉木和阿兰木板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengthwise, sliced or peeled, of White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan, end-jointed, thickness>6mm |
| 4407.2600 90 | 非端部接合的白柳桉,其他柳桉木和阿兰木板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | y4xAB | Wood sawn or chipped lengthwise, sliced or peeled, of White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan, not end-jointed, thickness>6mm |
| 4407.2700 | --沙比利 | 0 | 40 | 17 | | 千克/立方米 | | --Sapelli |
| 4407.2700 10 | 端部接合的沙比利木板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 40 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengihwise,sliced or peeled, of sapelli,end-jointed,thinkness>6mm |
| 4407.2700 90 | 非端部接合的沙比利木板材(经纵锯、纵切、刨切或旋切的,厚度超过60mm) | 0 | 40 | 17 | | 千克/立方米 | 4ABxy | Wood sawn or chipped lengthwise,sliced or peeled, of sapelli,not end-jointed,thinkness>6mm |
| 4407.2800 | --伊罗科木 | 0 | 14 | 17 | | 千克/立方米 | | --Iroko |
| 4407.2800 10 | 端部接合的伊罗科木板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengthwise,sliced or peeled, of Iroko,end-jointed,thickness>6mm |
| 4407.2800 90 | 非端部接合的伊罗科木板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | Wood sawn or chipped lengthwise,sliced or peeled, of Iroko,not end-jointed,thickness>6mm |
| | --其他： | | | | | | | --Other: |
| 4407.2910 | ---柚木 | 0 | 40 | 17 | | 千克/立方米 | | ---Teak |

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|---|---|---|---|---|---|---|---|---|
| 4407.2910 10 | 端部接合的柚木板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 40 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengthwise, sliced or peeled, of teak, end-jointed, thickness>6mm |
| 4407.2910 90 | 非端部接合的柚木板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 40 | 17 | | 千克/立方米 | y4xAB | Wood sawn or chipped lengthwise, sliced or peeled, of teak, not end-jointed, thickness>6mm |
| 4407.2920 | ---非洲桃花心木 | 0 | 40 | 17 | | 千克/立方米 | | ---Acajou |
| 4407.2920 10 | 端部接合的非洲桃花心木板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 40 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengthwise, sliced or peeled, of acajou, end-jointed, thickness>6mm |
| 4407.2920 90 | 非端部接合的非洲桃花心木板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 40 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengthwise, sliced or peeled, of acajou, not end-jointed, thickness>6mm |
| 4407.2930 | ---波罗格 | 0 | 40 | 17 | | 千克/立方米 | | ---Merban |
| 4407.2930 10 | 端部接合的波罗格Merban板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 40 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengthwise, sliced or peeled, of merban, end-jointed, thickness>6mm |
| 4407.2930 90 | 非端部接合的波罗格Merban板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 40 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengthwise, sliced or peeled, of merban, not end-jointed, thickness>6mm |
| 4407.2940 | ---红木 | 0 | 40 | 17 | | 千克/立方米 | | ---Other |
| 4407.2940 11 | 端部接合濒危热带红木厚板材 | 0 | 40 | 17 | | 千克/立方米 | FEAB | Endangered tropical rosewood, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.2940 19 | 端部接合其他热带红木厚板材 | 0 | 40 | 17 | | 千克/立方米 | AB | Other tropical rosewood, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.2940 91 | 非端部接合濒危热带红木厚板材 | 0 | 40 | 17 | | 千克/立方米 | 4ABEFxy | Endangered tropical rosewood, sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm |
| 4407.2940 99 | 非端部接合其他热带红木厚板材 | 0 | 40 | 17 | | 千克/立方米 | 4ABxy | Other tropical rosewood, sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm |
| 4407.2990 | ---其他 | 0 | 14 | 17 | | 千克/立方米 | | ---Other |
| 4407.2990 11 | 端部接合拉敏木厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | FEAB | Wood sawn or chipped lengthwise, sliced or peeled, of Ramin wood, end-jointed, thickness>6mm |
| 4407.2990 12 | 端部接合的南美蒺藜木(玉檀木)厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | FEAB | Wood sawn or chipped lengthwise,sliced or peeled, of bulnesia sarmientoi,end-jointed |
| 4407.2990 13 | 端部接合其他未列名濒危热带木厚板材 | 0 | 14 | 17 | | 千克/立方米 | FEAB | Endangered tropical wood, sawn or chipped lengthwise, not elsewhere specified or included,sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.2990 19 | 端部接合其他未列名热带木厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | AB | wood sawn or chipped lengthwise , sliced or peeled , of other tropical wood, not elsewhere specified, endjointed , thicknese >6mm |
| 4407.2990 91 | 非端部接合的南美蒺藜木(玉檀木)厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | y4xAFEB | Wood sawn or chipped lengthwise,sliced or peeled, of bulnesia sarmientoi,not end-jointed |
| 4407.2990 92 | 非端部接合其他未列名濒危热带木板材 | 0 | 14 | 17 | | 千克/立方米 | y4xAFEB | Endangered tropical wood, sawn or chipped lengthwise, not elsewhere specified or included,sliced or peeled, not end-jointed, of a thickness exceeding 6mm |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4407.2990 99 | 非端部接合其他未列名热带木板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | y4xAB | Wood sawn or chipped lengthwise, sliced or peeled, of other tropical wood, not elsewhere specified, not end-jointed |
| | -其他: | | | | | | | -Other: |
| 4407.9100 | --栎木(橡木) | 0 | 14 | 17 | | 千克/立方米 | | --Of oak (*Quercus spp.*) |
| 4407.9100 11 | 端部接合的蒙古栎厚板材(经纵锯、纵切、刨切或旋切的,厚度>6毫米) | 0 | 14 | 17 | 0 | 千克/立方米 | ABEF | Mongolia oak planks end joining (sawn or chipped lengthwise, sliced or peeled, the thickness of >6 mm) |
| 4407.9100 19 | 端部接合的栎木(橡木)厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengthwise, sliced or peeled, of oak (*Quercus spp.*), end-jointed, thickness > 6mm |
| 4407.9100 91 | 非端部接合的蒙古栎厚板材(经纵锯、纵切、刨切或旋切的,厚度>6毫米) | 0 | 14 | 17 | 0 | 千克/立方米 | 4ABEFxy | Mongolia oak planks - end joining (sawn or chipped lengthwise, sliced or peeled, the thickness of > 6 mm) |
| 4407.9100 99 | 非端部接合的栎木(橡木)厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | y4xAB | Wood sawn or chipped lengthwise, sliced or peeled, of oak (*Quercus spp.*), not end-jointed, thickness>6mm |
| 4407.9200 | --山毛榉木 | 0 | 14 | 17 | | 千克/立方米 | | --Of beech (*Fagus spp.*) |
| 4407.9200 10 | 端部接合的水青冈木(山毛榉木)厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | ABE | Beech (*Fagus spp.*) wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness-thicknese >6mm |
| 4407.9200 90 | 非端部接合的水青冈木(山毛榉木)厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | 4ABExy | Beech (*Fagus spp.*) wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness >6mm |
| 4407.9300 | --枫木 | 0 | 14 | 17 | | 千克/立方米 | | --Of maple(*Acer spp.*) |
| 4407.9300 10 | 端部接合的槭木(枫木)厚板材(经纵锯、纵切、刨切或旋切,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | AB | Maple wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.9300 90 | 非端部接合的槭木(枫木)厚板材(经纵锯、纵切、刨切或旋切,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | Maple wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness >6mm |
| 4407.9400 | --樱桃木 | 0 | 14 | 17 | | 千克/立方米 | | --Of cherry (*Prunus spp.*) |
| 4407.9400 10 | 端部接合的樱桃木厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengthwise, sliced or peeled, of cherry, end-jointed, thickness>6mm |
| 4407.9400 90 | 非端部接合的樱桃木厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | Wood sawn or chipped lengthwise, sliced or peeled, of cherry, not end-jointed, thickness>6mm |
| 4407.9500 | --白蜡木 | 0 | 14 | 17 | | 千克/立方米 | | --Of ash(Fraxinus *spp.*) |
| 4407.9500 11 | 端部接合的水曲柳厚板材(经纵锯、纵切、刨切或旋切的,厚度>6毫米) | 0 | 14 | 17 | 0 | 千克/立方米 | ABEF | Fraxinus mandshurica thick plate end joining (sawn or chipped lengthwise, sliced or peeled, the thickness of >6 mm) |
| 4407.9500 19 | 端部接合的白蜡木厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengthwise, sliced or peeled, of ash, end-jointed, thickness>6mm |
| 4407.9500 91 | 非端部接合的水曲柳厚板材(经纵锯、纵切、刨切或旋切的,厚度>6毫米) | 0 | 14 | 17 | 0 | 千克/立方米 | 4ABEFxy | Fraxinus mandshurica thick plate non end joining (sawn or chipped lengthwise, sliced or peeled, the thickness of >6 mm) |
| 4407.9500 99 | 非端部接合的白蜡木厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | Wood sawn or chipped lengthwise, sliced or peeled, of ash, not end-jointed, thickness>6mm |
| 4407.9600 | --桦木 | 0 | 14 | 17 | | 千克/立方米 | | --Of birch (*Betula spp.*) |
| 4407.9600 11 | 端部接合的濒危桦木板材 | 0 | 14 | 17 | | 千克/立方米 | ABEF | Endangered birch, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.9600 19 | 端部接合的其他桦木厚板材 | 0 | 14 | 17 | | 千克/立方米 | AB | Other birch, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4407.9600 91 | 非端部结合的濒危桦木厚板材 | 0 | 14 | 17 | | 千克/立方米 | 4ABEFxy | Endangered birch, sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm |
| 4407.9600 99 | 非端部接合的其他桦木厚板材 | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | Other birch, sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm |
| 4407.9700 | --杨木 | 0 | 14 | 17 | | 千克/立方米 | | --Of poplar and aspen ( *Populus spp.* ) |
| 4407.9700 10 | 端部接合的杨木厚板材 | 0 | 14 | 17 | | 千克/立方米 | AB | Poplar, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm |
| 4407.9700 90 | 非端部接合的杨木厚板材 | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | Poplar, sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm |
| | --其他: | | | | | | | --Other: |
| 4407.9910 | ---红木,但税号 4407.2940 所列热带红木除外 | 0 | 40 | 17 | | 千克/立方米 | | ---Of rosewood, other than tropical wood of Subheading 4407.2940 |
| 4407.9910 11 | 端部接合濒危红木厚板材,但税号 4407.2940 所列热带红木除外(经纵锯、纵切、刨切或旋切的,厚度超过 6mm) | 0 | 40 | 17 | | 千克/立方米 | AFEB | Ohter endangered rosewood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness > 6mm, excluding tropical rosewood of subheading No. 4403.4980 |
| 4407.9910 19 | 端部接合其他红木厚板材,但税号 4407.2940 所列热带红木除外(经纵锯、纵切、刨切或旋切的,厚度超过 6mm) | 0 | 40 | 17 | | 千克/立方米 | AB | Ohter rosewood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness >6mm, excluding tropical rosewood of subheading No.4403.4980 |
| 4407.9910 91 | 非端部接合濒危红木厚板材,但税号 4407.2940 所列热带红木除外(经纵锯、纵切、刨切或旋切的,厚度超过 6mm) | 0 | 40 | 17 | | 千克/立方米 | y4xAFEB | Ohter endangered rosewood sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness > 6mm, excluding tropical rosewood of subheading No.4403.4980 |
| 4407.9910 99 | 非端部接合其他红木厚板材,但税号 4407.2940 所列热带红木除外(经纵锯、纵切、刨切或旋切的,厚度超过 6mm) | 0 | 40 | 17 | | 千克/立方米 | 4ABxy | Ohter other rosewood sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness > 6mm, excluding tropical rosewood of subheading No. 4403.4980 |
| 4407.9920 | ---泡桐木 | 0 | 14 | 17 | 13 | 千克/立方米 | | ---Of paulownia |
| 4407.9920 10 | 端部接合的泡桐木厚板材(经纵锯、纵切、刨切或旋切的,厚度超过 6mm) | 0 | 14 | 17 | 13 | 千克/立方米 | AB | Wood sawn or chipped lengthwise, sliced or peeled, of paulownia, end-jointed, thickness>6mm |
| 4407.9920 90 | 非端部接合的泡桐木厚板材(经纵锯、纵切、刨切或旋切的,厚度超过 6mm) | 0 | 14 | 17 | 13 | 千克/立方米 | AB | Wood sawn or chipped lengthwise, sliced or peeled, of paulownia, not end-jointed, thickness>6mm |
| 4407.9930 | ---北美硬阔叶材(含黑胡桃木) | 0 | 14 | 17 | | 千克/立方米 | | ---North American hardwood(including walnut) |
| 4407.9930 10 | 端部接合的北美硬阔叶材厚板材(含黑胡桃木,经纵锯、纵切、刨切或旋切,厚度超过 6mm) | 0 | 14 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengthwise, sliced or peeled, of North American broadleaf hardwood (including walnut), end-jointed, thickness>6mm |
| 4407.9930 90 | 非端部接合的北美硬阔叶材厚板材(含黑胡桃木,经纵锯、纵切、刨切或旋切,厚度超过 6mm) | 0 | 14 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengthwise, sliced or peeled, of North American broadleaf hardwood (including walnut), not end-jointed, thickness>6mm |
| 4407.9980 | ---其他温带非针叶木 | 0 | 14 | 17 | | 千克/立方米 | | ---Other temperate, non-coniferous wood |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4407.9980 11 | 端部接合其他温带濒危非针叶板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | FEAB | Wood sawn or chipped lengthwise, sliced or peeled, endangered non-coniferous wood,of temperate, end-jointed, thickness>6mm |
| 4407.9980 19 | 端部接合的其他温带非针叶厚板材(纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | AB | Wood sawn or chipped lengthwise, sliced or peeled, of temperate zone, non-coniferous wood, end-jointed, thickness>6mm |
| 4407.9980 91 | 非端部接合其他温带濒危非针叶厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | 4ABEFxy | Wood sawn or chipped lengthwise, sliced or peeled, endangered non-coniferous wood of temperate, not end-jointed, thickness>6mm |
| 4407.9980 99 | 非端部接合的其他温带非针叶厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | 4ABxy | Wood sawn or chipped lengthwise, sliced or peeled, of temperate zone, non-coniferous wood, not end-jointed, thickness>6mm |
| 4407.9990 | ---其他 | 0 | 14 | 17 | | 千克/立方米 | | ---Other |
| 4407.9990 12 | 端部接合的沉香木及拟沉香木厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | AFEB | Wood sawn or chipped lengthwise,sliced or peeled, of Chinese eaglewood and similar chinese eaglewood,end-jointed,thickness>6mm |
| 4407.9990 15 | 端部接合的其他濒危木厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | AFEB | Wood sawn or chipped lengthwise,sliced or peeled, of other endangered wood ,end-jointed,thickness>6mm |
| 4407.9990 19 | 端部接合的其他木厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | AB | Other wood sawn or chipped lengthwise, sliced or peeled, end-jointed thickness>6mm |
| 4407.9990 92 | 非端部接合的沉香木及拟沉香木厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | y4xAFEB | Wood sawn or chipped lengthwise,sliced or peeled, of Chinese eaglewood and similar chinese eaglewood , not end-jointed,thickness>6mm |
| 4407.9990 95 | 非端部接合的其他濒危木厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | y4xAFEB | Wood sawn or chipped lengthwise,sliced or peeled, of other endangered wood ,not end-jointed,thickness>6mm |
| 4407.9990 99 | 非端部接合的其他木厚板材(经纵锯、纵切、刨切或旋切的,厚度超过6mm) | 0 | 14 | 17 | | 千克/立方米 | y4xAB | Other wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, thickness>6mm |
| **44.08** | **饰面用单板(包括刨切积层木获得的单板)、制胶合板或类似多层板用单板以及其他经纵锯、刨切或旋切的木材,不论是否刨平、砂光、拼接或端部结合,厚度不超过6毫米:** | | | | | | | **Sheets for veneering(including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6mm:** |
| | -针叶木: | | | | | | | -Coniferous: |
| | ---饰面用单板: | | | | | | | ---Veneer sheets: |
| 4408.1011 | ----用胶合板等多层板制的 | 8 | 40 | 17 | | 千克 | | ----Of laminated plywood |
| 4408.1011 10 | 胶合板等多层板制濒危针叶木单板(厚度≤6mm,饰面用) | 8 | 40 | 17 | | 千克 | ABFE | Veneer sheets of endangered coniferous wood, of laminated wood of plywood, thickness≤6mm |
| 4408.1011 90 | 其他胶合板等多层板制针叶木单板(厚度≤6mm,饰面用) | 8 | 40 | 17 | | 千克 | AB | Other veneer sheets of coniferous wood, of laminated wood of plywood, thickness≤6mm |
| 4408.1019 | ----其他 | 4 | 40 | 17 | | 千克 | | ----Other |
| 4408.1019 10 | 其他饰面濒危针叶木单板(厚度≤6mm) | 4 | 40 | 17 | | 千克 | ABFE | Other veneer sheets of endangered coniferous wood, thickness≤6mm |
| 4408.1019 90 | 其他饰面针叶木单板(厚度≤6mm) | 4 | 40 | 17 | | 千克 | AB | Other veneer sheets of coniferous wood, thickness≤6mm |
| 4408.1020 | ---制胶合板用单板 | 4 | 17 | 17 | | 千克 | | ---Sheets for plywood |
| 4408.1020 10 | 制胶合板用濒危针叶木单板(厚度≤6mm) | 4 | 17 | 17 | | 千克 | ABFE | Sheets for plywood of coniferous endangered wood, thickness≤6mm |
| 4408.1020 90 | 其他制胶合板用针叶木单板(厚度≤6mm) | 4 | 17 | 17 | | 千克 | AB | Other sheets for plywood of coniferous wood, thickness≤6mm |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4408.1090 | ---其他 | 4 | 30 | 17 | | 千克 | | ---Other |
| 4408.1090 10 | 其他濒危针叶木单板材(经纵锯,刨切或旋切的,厚度≤6mm) | 4 | 30 | 17 | | 千克 | ABFE | Sheets for plywood of endangered coniferous wood, wood sawn or chipped lengthwise, sliced or peeled, thickness≤6mm |
| 4408.1090 90 | 其他针叶木单板材(经纵锯,刨切或旋切的,厚度≤6mm) | 4 | 30 | 17 | | 千克 | AB | Sheets for plywood of coniferous wood, wood sawn or chipped lengthwise, sliced or peeled, thickness≤6mm |
| | -热带木:<br>--深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木:<br>---饰面用单板: | | | | | | | -Of tropical wood:<br>--Dark Red Meranti, Light Red Meranti and Meranti Bakau:<br>---Veneer sheets: |
| 4408.3111 | ----用胶合板等多层板制的 | 10 | 40 | 17 | | 千克 | AB | ----Of laminated plywood |
| 4408.3119 | ----其他 | 4 | 40 | 17 | | 千克 | AB | ----Other |
| 4408.3120 | ---制胶合板用单板 | 4 | 17 | 17 | | 千克 | AB | ---Sheets for plywood |
| 4408.3190 | ---其他 | 4 | 30 | 17 | | 千克 | AB | ---Other |
| | --其他:<br>---饰面用单板: | | | | | | | --Other:<br>---Veneer sheets: |
| 4408.3911 | ----用胶合板等多层板制的 | 10 | 40 | 17 | | 千克 | | ----Of laminated plywood |
| 4408.3911 10 | 胶合板多层板制饰面桃花心木单板(厚度≤6mm) | 10 | 40 | 17 | | 千克 | ABFE | Veneer sheets, of acajou d'afrique, of laminated wood of plywood, thickness≤6mm |
| 4408.3911 20 | 胶合板多层板制饰面拉敏木单板(厚度≤6mm) | 10 | 40 | 17 | | 千克 | ABFE | Sheets for veneering, of Ramin wood, of laminated wood of plywood, thickness≤6mm |
| 4408.3911 30 | 厚度≤6mm 胶合板多层板制饰面濒危热带木单板 | 10 | 40 | 17 | | 千克 | ABFE | Veneer sheets, of endangered tropical wood, of laminated plywood, of a thickness not exceeding 6mm |
| 4408.3911 90 | 厚度≤6mm 胶合板多层板制饰面热带木单板 | 10 | 40 | 17 | | 千克 | AB | Veneer sheets, of tropical wood, of laminated plywood, of a thickness not exceeding 6mm |
| 4408.3919 | ----其他 | 4 | 40 | 17 | | 千克 | | ----Other |
| 4408.3919 10 | 其他饰面用桃花心木单板(厚度≤6mm) | 4 | 40 | 17 | | 千克 | ABFE | Other veneer sheets, of acajou d'afri-que, thickness≤6mm |
| 4408.3919 20 | 其他饰面用拉敏木单板(厚度≤6mm) | 4 | 40 | 17 | | 千克 | ABFE | Other veneer sheets, of Ramin wood, thickness≤6mm |
| 4408.3919 30 | 厚度≤6mm 其他濒危热带木制饰面用单板 | 4 | 40 | 17 | | 千克 | ABFE | Veneer sheets, of endangered tropical wood , of a thickness not exceeding 6mm |
| 4408.3919 90 | 厚度≤6mm 其他热带木饰面用单板 | 4 | 40 | 17 | | 千克 | AB | Veneer sheets, of tropical wood ,of a thickness not exceeding 6mm |
| 4408.3920 | ---制胶合板用单板 | 4 | 17 | 17 | | 千克 | | ---Sheets for plywood |
| 4408.3920 10 | 其他桃花心木制的胶合板用单板(厚度≤6mm) | 4 | 17 | 17 | | 千克 | ABFE | Other sheets for plywood, of acajou d'afrique, thickness≤6mm |
| 4408.3920 20 | 其他拉敏木制的胶合板用单板(厚度≤6mm) | 4 | 17 | 17 | | 千克 | ABFE | Other sheets for plywood, of ramin wood, thickness≤6mm |
| 4408.3920 30 | 其他濒危热带木制的胶合板用单板(厚度≤6mm) | 4 | 17 | 17 | | 千克 | ABFE | Other sheets for plywood, of endangered tropical wood,of a thickness not exceeding 6mm |
| 4408.3920 90 | 其他列名热带木制的胶合板用单板(厚度≤6mm) | 4 | 17 | 17 | | 千克 | AB | Other sheets for plywood, of tropical wood, of a thickness not exceeding 6mm |
| 4408.3990 | ---其他 | 4 | 30 | 17 | | 千克 | | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4408.3990 10 | 其他桃花心木制的其他单板(厚度≤6mm) | 4 | 30 | 17 | | 千克 | ABFE | Other sheets of other Acajou d'afrique, of tropical wood,of a thickness not exceeding 6mm |
| 4408.3990 20 | 其他拉敏木制的其他单板(厚度≤6mm) | 4 | 30 | 17 | | 千克 | ABFE | Other sheets of other Ramin wood, of tropical wood ,of a thickness not exceeding 6mm |
| 4408.3990 30 | 其他列名濒危热带木制的其他单板(厚度≤6mm) | 4 | 30 | 17 | | 千克 | ABFE | Other sheets of endangered specified tropical wood, of a thickness not exceeding 6mm |
| 4408.3990 90 | 其他列名的热带木制的其他单板(厚度≤6mm) | 4 | 30 | 17 | | 千克 | AB | Other sheets of other specified tropical wood, of a thickness not exceeding 6mm |
| | -其他: | | | | | | | -Other: |
| | ---饰面用单板: | | | | | | | ---Veneer sheets: |
| 4408.9011 | ----用胶合板等多层板制的 | 4 | 40 | 17 | | 千克 | | ----Of laminated plywood |
| 4408.9011 10 | 胶合板多层板制饰面濒危木单板(厚度≤6mm) | 4 | 40 | 17 | | 千克 | ABFE | Veneer sheets, of wood, of laminatedr plywood of endangered wood , thickness≤6mm |
| 4408.9011 90 | 胶合板多层板制饰面其他木单板(厚度≤6mm,针叶木、热带木除外) | 4 | 40 | 17 | | 千克 | AB | Veneer sheets, of other wood, other than tropical coniferous wood, of laminated ply wood of plywood, thickness≤6mm |
| 4408.9012[暂] | ----温带非针叶木制 | 1 | 40 | 17 | | 千克 | | ----Of temperate non-coniferous wood |
| 4408.9012[暂] 10 | 温带濒危非针叶木制饰面用木单板(厚度≤6mm,针叶木、热带木除外) | 1 | 40 | 17 | | 千克 | ABFE | Venner sheets, of temperate zone non-coniferous endangered wood, other than tropical coniferous wood, thickness≤6mm |
| 4408.9012[暂] 90 | 其他温带非针叶木制饰面用木单板(厚度≤6mm,针叶木、热带木除外) | 1 | 40 | 17 | | 千克 | AB | Venner sheets of temperate zone non-coniferous wood(other than tropical coniferous wood, thickness ≤6mm) |
| 4408.9013 | ----竹制 | 4 | 40 | 17 | | 千克 | | ----Of bamboo |
| 4408.9013 10 | 濒危竹制饰面用单板(厚度≤6mm) | 4 | 40 | 17 | | 千克 | ABE | Veneer sheets of endangered bamboo (thickness ≤6mm) |
| 4408.9013 90 | 其他竹制饰面用单板(厚度≤6mm) | 4 | 40 | 17 | | 千克 | AB | Veneer sheets of other bamboo(thickness≤6mm) |
| 4408.9019 | ----其他 | | 40 | 17 | | 千克 | | ----Other |
| 4408.9019[暂] 11 | 家具饰面用濒危木单板(厚度≤6mm) | 1 | 40 | 17 | | 千克 | ABFE | Venner sheets of endangered wood (thickness ≤6mm) |
| 4408.9019[暂] 19 | 其他家具饰面用单板(厚度≤6mm) | 1 | 40 | 17 | | 千克 | AB | Other venner sheets of wood (thickness≤6mm) |
| 4408.9019 91 | 其他饰面用濒危木单板(厚度≤6mm) | 3 | 40 | 17 | | 千克 | ABFE | Other venner sheets of endangered wood(thickness ≤6mm) |
| 4408.9019 99 | 其他饰面用单板(厚度≤6mm) | 3 | 40 | 17 | | 千克 | AB | Other veneer sheets(thickness≤6mm) |
| | ---胶合板用单板: | | | | | | | ---Sheets for plywood: |
| 4408.9021 | ----温带非针叶木制 | 3 | 17 | 17 | | 千克 | | ----Of temperate non-coniferous wood |
| 4408.9021 10 | 温带濒危非针叶木制胶合板用单板(厚度≤6mm) | 3 | 17 | 17 | | 千克 | ABFE | Sheets for plywood of temperate zone non-coniferous endangered wood (thickness≤6mm) |
| 4408.9021 90 | 其他温带非针叶木制胶合板用单板(厚度≤6mm) | 3 | 17 | 17 | | 千克 | AB | Other sheets for plywood of temperate zone non-coniferous wood(thickness ≤6mm) |
| 4408.9029 | ----其他 | | 17 | 17 | | 千克 | | ----Other |
| 4408.9029[暂] 11 | 其他濒危木制胶合板用旋切单板(厚度≤6mm) | 1 | 17 | 17 | | 千克 | ABFE | Other sheets for plywood of endangered wood,peeled sheets(thickness≤6mm) |
| 4408.9029 19 | 其他濒危木制胶合板用其他单板(厚度≤6mm,旋切单板除外) | 3 | 17 | 17 | | 千克 | ABFE | Other sheets for plywood of endangered wood (thinckness≤6mm,other than peeled sheets) |
| 4408.9029[暂] 91 | 其他木制胶合板用旋切单板(厚度≤6mm) | 1 | 17 | 17 | | 千克 | AB | Other sheets for plywood of wood, peeled sheets (thickness≤6mm) |
| 4408.9029 99 | 其他木制胶合板用其他单板(厚度≤6mm,旋切单板除外) | 3 | 17 | 17 | | 千克 | AB | Other sheets for plywood of wood (thiekness≤6mm, other than peeled sheets) |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | ---其他： | | | | | | | ---Other： |
| 4408.9091 | ----温带非针叶木制 | 3 | 30 | 17 | | 千克 | | ----Of temperate non-coniferous wood |
| 4408.9091 10 | 温带濒危非针叶木制其他单板材(经纵锯、刨切或旋切的,厚度≤6mm) | 3 | 30 | 17 | | 千克 | ABFE | Sheets of temperate zone endangered non-coniferous wood(sawn or chipped lengthwise, sliced or peeled, thickness ≤6mm) |
| 4408.9091 90 | 温带非针叶木制其他单板材(经纵锯、刨切或旋切的,厚度≤6mm) | 3 | 30 | 17 | | 千克 | AB | Other sheets of temperate zone non-coniferous wood (sawn or chipped lengthwise, sliced or peeled, thickness ≤6mm) |
| 4408.9099 | ----其他 | 3 | 30 | 17 | | 千克 | | ----Other |
| 4408.9099 10 | 其他濒危木制的其他单板材(经纵锯、刨切或旋切的,厚度≤6mm) | 3 | 30 | 17 | | 千克 | ABFE | Other sheets of endangered wood(sawn or chipped lengthwise, sliced or peeled, thickness≤6mm) |
| 4408.9099 90 | 其他木材,但针叶木热带木除外(经纵锯、刨切或旋切的,厚度≤6mm) | 3 | 30 | 17 | | 千克 | AB | Other wood, other than tropical coniferous wood (sawn or chipped lengthwise, sliced or peeled, thickness≤6mm) |
| **44.09** | **任何一边端或面制成连续形状(舌榫、槽榫、半槽榫、斜角、V 形接头、珠榫、缘饰、刨圆及类似形状)的木材(包括未装拼的拼花地板用板条及缘板),不论是否刨平、砂光或端部结合：** | | | | | | | **Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongues, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its "edges, ends or faces, whether or not planed, sanded or end-jointed"：** |
| | -针叶木： | | | | | | | -Coniferous： |
| 4409.1010 | ---地板条(块) | 7.5 | 50 | 17 | | 千克 | | ---Floor board strips |
| 4409.1010 10 | 一边或面制成连续形状的濒危针叶木制地板条、块(包括未装拼的拼花地板用板条及缘板) | 7.5 | 50 | 17 | | 千克 | ABFE | Endangered coniferous wood (including strips and friezes for parquet flooring, not assembled) continuously shaped along any of its edges or faces |
| 4409.1010 90 | 一边或面制成连续形状的其他针叶木地板条,块(包括未装拼的拼花地板用板条及缘板) | 7.5 | 50 | 17 | | 千克 | AB | Other coniferous wood (including strips and friezes for parquet flooring, not assembled) continuously shaped along any of its edges or faces |
| 4409.1090 | ---其他 | 7.5 | 50 | 17 | | 千克 | | ---Other |
| 4409.1090 10 | 一边或面制成连续形状濒危针叶木材 | 7.5 | 50 | 17 | | 千克 | ABFE | Endangered coniferous wood, continuously shaped along any of its edges or faces |
| 4409.1090 90 | 其他一边或面制成连续形状的针叶木材 | 7.5 | 50 | 17 | | 千克 | AB | Coniferous wood, continuously shaped along any of its edges or faces |
| | -非针叶木： | | | | | | | -Non-coniferous： |
| | --竹的： | | | | | | | --Of bamboo： |
| 4409.2110 | ---地板条(块) | 4 | 50 | 17 | | 千克 | | ---Floor board strips |
| 4409.2110 10 | 一边或面制成连续形状的濒危竹地板条(块)(包括未装拼的拼花竹地板用板条及缘板) | 4 | 50 | 17 | | 千克 | ABE | Endangered bamboo(including strips and friezes for parquet flooring,not assembled)continuously shaped along any of its edges or faces |
| 4409.2110 90 | 一边或面制成连续形状的竹地板条(块)(包括未装拼的拼花竹地板用板条及缘板) | 4 | 50 | 17 | 13 | 千克 | AB | Bamboo (including strips and friezes for parquet flooring, not assembled) continuously shaped along any of its edges or faces |
| 4409.2190 | ---其他 | 4 | 50 | 17 | | 千克 | | ---Other |
| 4409.2190 10 | 一边或面制成连续形状的其他濒危竹材 | 4 | 50 | 17 | | 千克 | ABE | Other endangered bamboo, continuously shaped along any of its edges or faces |
| 4409.2190 90 | 一边或面制成连续形状的其他竹材 | 4 | 50 | 17 | 13 | 千克 | AB | Other bamboo, continuously shaped along any of its edges or faces |
| | --热带木的： | | | | | | | --Of tropical wood： |
| 4409.2210 | ---地板条(块) | 4 | 50 | 17 | | 千克 | | ---Floor board strips |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4409.2210 10 | 一边或面制成连续形状的拉敏木地板条、块 | 4 | 50 | 17 | | 千克 | ABFE | Floor board strips of ramin wood (including strips and friezes for parquet flooring, not assembled) continuously shaped along any of its edges or faces |
| 4409.2210 20 | 一边或面制成连续形状的桃花心木地板条、块 | 4 | 50 | 17 | | 千克 | ABFE | Floor board strips of mahogany wood (including strips and friezes for parquet flooring, not assembled) continuously shaped along any of its edges or faces |
| 4409.2210 30 | 一边或面制成连续形状的其他濒危热带木地板条、块 | 4 | 50 | 17 | | 千克 | ABFE | Floor board strips of other endangered tropical wood (including strips and friezes for parquet flooring, not assembled) continuously shaped along any of its edges or faces |
| 4409.2210 90 | 一边或面制成连续形状的其他热带木地板条、块 | 4 | 50 | 17 | | 千克 | AB | Floor board strips of other tropical wood (including strips and friezes for parquet flooring, not assembled) continuously shaped along any of its edges or faces |
| 4409.2290 | ---其他 | 4 | 50 | 17 | | 千克 | | ---Other |
| 4409.2290 10 | 一边或面制成连续形状的拉敏木 | 4 | 50 | 17 | | 千克 | ABFE | Ramin wood, continuously shaped along any of its edges or faces |
| 4409.2290 20 | 一边或面制成连续形状的桃花心木 | 4 | 50 | 17 | | 千克 | ABFE | mahogany wood, continuously shaped along any of its edges or faces |
| 4409.2290 30 | 一边或面制成连续形状的其他濒危热带木 | 4 | 50 | 17 | | 千克 | ABFE | Endangered tropical wood, continuously shaped along any of its edges or faces |
| 4409.2290 90 | 一边或面制成连续形状的其他热带木 | 4 | 50 | 17 | | 千克 | AB | Other tropical wood, continuously shaped along any of its edges or faces |
| | --其他: | | | | | | | --Other: |
| 4409.2910 | ---地板条(块) | 4 | 50 | 17 | | 千克 | | ---Floor board strips |
| 4409.2910 30 | 一边或面制成连续形状的其他濒危木地板条、块(包括未装拼的其他濒危木拼花地板用板条及缘板) | 4 | 50 | 17 | | 千克 | ABFE | Other endangered wood (including strips and friezes for parquet flooring, not assembled) continuously shaped along any of its edges or faces |
| 4409.2910 90 | 一边或面制成连续形状的其他非针叶木地板条、块(包括未装拼的其他非针叶木拼花地板用板条及缘板) | 4 | 50 | 17 | | 千克 | AB | Other non-coniferous wood (including strips and friezes for parquet flooring, not assembled) continuously shaped along anyof its edges or faces |
| 4409.2990 | ---其他 | 4 | 50 | 17 | | 千克 | | ---Other |
| 4409.2990 30 | 一边或面制成连续形状的其他濒危木 | 4 | 50 | 17 | | 千克 | ABFE | Other endangered wood , continuously shaped along any of its edges or faces |
| 4409.2990 90 | 一边或面制成连续形状的其他非针叶木材 | 4 | 50 | 17 | | 千克 | AB | Other non-coniferous wood, continuously sh-aped along any of its edges or faces |
| **44.10** | **碎料板,定向刨花板(OSB)及类似板(例如,华夫板),木或其他木质材料制,不论是否用树脂或其他有机黏合剂粘合:** | | | | | | | **Particle board and similar board of wood or other ligneous materials (for example, oriented strand board and waferboabd) where or not agglomerated with resins or other organlc binging, substancec** |
| | -木制: | | | | | | | -Of wood: |
| 4410.1100 | --碎料板 | 4 | 40 | 17 | 9 | 千克 | AB | --Particle board |
| 4410.1200 | --定向刨花板 | 4 | 40 | 17 | 9 | 千克 | AB | --Oriented standard board (OSB) |
| 4410.1900 | --其他 | 4 | 40 | 17 | 9 | 千克 | AB | --Other |
| | -其他: | | | | | | | -Other: |
| | ---碎料板: | | | | | | | ---Particle board: |
| 4410.9011 | ----麦稻秸秆制 | 7.5 | 40 | 17 | 9 | 千克 | AB | ----Of wheat and rice straw |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4410.9019 | ----其他 | 7.5 | 40 | 17 | 9 | 千克 | AB | ----Other |
| 4410.9090 | ---其他 | 7.5 | 40 | 17 | 9 | 千克 | AB | ---Other |
| **44.11** | **木纤维板或其他木质材料纤维板,不论是否用树脂或其他有机黏合剂粘合:** | | | | | | | **Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:** |
| | -中密度纤维板(MDF): | | | | | | | -Medium density fibreboard (MDF): |
| | --厚度不超过5毫米: | | | | | | | --Of a thickness not exceeding 5mm: |
| | ---密度超过每立方厘米0.8克: | | | | | | | ---Of a density exceeding 0.8/$cm^3$: |
| 4411.1211 | ----未经机械加工或盖面的 | 4 | 40 | 17 | 9 | 千克 | AB | ----Not mechanically worked or surface covered |
| 4411.1219 | ----其他 | 7.5 | 40 | 17 | 9 | 千克 | AB | ----Other |
| | ---密度超过每立方厘米0.5克,但未超过每立方厘米0.8克: | | | | | | | ---Of a density exceeding 0.5 g/$cm^3$ but not exceeding 0.8 g/$cm^3$: |
| 4411.1221 | ----辐射松制的 | 4 | 40 | 17 | 9 | 千克 | AB | ----Of radiata pine |
| 4411.1229 | ----其他 | 4 | 40 | 17 | 9 | 千克 | AB | ----Other |
| | ---其他: | | | | | | | ---Other: |
| 4411.1291 | ----未经机械加工或盖面的 | 7.5 | 40 | 17 | 9 | 千克 | AB | ----Not mechanically worked or surface covered |
| 4411.1299 | ----其他 | 4 | 40 | 17 | 9 | 千克 | AB | ----Other |
| | --厚度超过5毫米但未超过9毫米: | | | | | | | --Of a thickness exceeding 5mm but not exceeding 9mm: |
| | ---密度超过每立方厘米0.8克: | | | | | | | ---Of a density exceeding 0.8g/$cm^3$: |
| 4411.1311 | ----未经机械加工或盖面的 | 4 | 40 | 17 | 9 | 千克 | AB | ----Not mechanically worked or surface covered |
| 4411.1319 | ----其他 | 7.5 | 40 | 17 | 9 | 千克 | AB | ----Other |
| | ---密度超过每立方厘米0.5克,但未超过每立方厘米0.8克: | | | | | | | ---Of a density exceeding 0.5g/$cm^3$ but not exceeding 0.8g/$cm^3$: |
| 4411.1321 | ----辐射松制的 | 4 | 40 | 17 | 9 | 千克 | AB | ----Of radiata pine |
| 4411.1329 | ----其他 | 4 | 40 | 17 | 9 | 千克 | AB | ----Other |
| | ---其他: | | | | | | | ---Other: |
| 4411.1391 | ----未经机械加工或盖面的 | 7.5 | 40 | 17 | 9 | 千克 | AB | ----Not mechanically worked or surface covered |
| 4411.1399 | ----其他 | 4 | 40 | 17 | 9 | 千克 | AB | ----Other |
| | --厚度超过9毫米: | | | | | | | --Of a thickness exceeding 9mm: |
| | ---密度超过每立方厘米0.8克: | | | | | | | ---Of a density exceeding 0.8g/$cm^3$: |
| 4411.1411 | ----未经机械加工或盖面的 | 4 | 40 | 17 | 9 | 千克 | AB | ----Not mechanically worked or surface covered |
| 4411.1419 | ----其他 | 7.5 | 40 | 17 | 9 | 千克 | AB | ----Other |
| | ---密度超过每立方厘米0.5克,但未超过每立方厘米0.8克: | | | | | | | ---Of a density exceeding 0.5g/$cm^3$ but not exceeding 0.8g/$cm^3$: |
| 4411.1421 | ----辐射松制的 | 4 | 40 | 17 | 9 | 千克 | AB | ----Of radiata pine |
| 4411.1429 | ----其他 | 4 | 40 | 17 | 9 | 千克 | AB | ----Other |
| | ---其他: | | | | | | | ---Other: |
| 4411.1491 | ----未经机械加工或盖面的 | 7.5 | 40 | 17 | 9 | 千克 | AB | ----Not mechanically worked or surface covered |
| 4411.1499 | ----其他 | 4 | 40 | 17 | 9 | 千克 | AB | ----Other |
| | -其他: | | | | | | | -Other: |
| | --密度超过每立方厘米0.8克: | | | | | | | --Of a density exceeding 0.8g/$cm^3$: |
| 4411.9210 | ---未经机械加工或盖面的 | 4 | 40 | 17 | 9 | 千克 | AB | ---Not mechanically worked or surface covered |
| 4411.9290 | ---其他 | 7.5 | 40 | 17 | 9 | 千克 | AB | ---Other |
| | --密度超过每立方厘米0.5克,但未超过每立方厘米0.8克: | | | | | | | --Of a density exceeding 0.5g/$cm^3$ but not exceeding 0.8g/$cm^3$: |
| 4411.9310 | ---辐射松制的 | 4 | 40 | 17 | 9 | 千克 | AB | ---Of radiata pine |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4411.9390 | ---其他 | 4 | 40 | 17 | 9 | 千克 | AB | ---Other |
| | --密度未超过每立方厘米0.5克： | | | | | | | --Of a density not exceeding 0.5g/cm$^3$： |
| 4411.9410 | ---密度超过每立方厘米0.35克,但未超过每立方厘米0.5克 | 7.5 | 40 | 17 | 9 | 千克 | AB | ---Of a density exceeding 0.35g/cm$^3$ but not exceeding 0.5g/cm$^3$ |
| | ---密度未超过每立方厘米0.35克： | | | | | | | ---Of a density not exceeding 0.35g/cm$^3$： |
| 4411.9421 | ----未经机械加工或盖面的 | 7.5 | 40 | 17 | 9 | 千克 | AB | ----Not mechanically worked or suface covered |
| 4411.9429 | ----其他 | 4 | 40 | 17 | 9 | 千克 | AB | ----Other |
| **44.12** | **胶合板、单板饰面板及类似的多层板：** | | | | | | | **Plywood, veneered panels and similar laminated wood：** |
| | -竹制的： | | | | | | | -Of bamboo： |
| | ---仅由薄板制的胶合板,每层厚度不超过6毫米： | | | | | | | ---Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness |
| 4412.1011 | ----至少有一表层是热带木 | 12 | 30 | 17 | | 千克/立方米 | | ----With at least one outer ply of tropical wood |
| 4412.1011 11 | 至少有一表层为濒危热带木薄板制濒危竹胶合板(每层厚度≤6mm) | 12 | 30 | 17 | | 千克/立方米 | ABFE | With at least one outer ply of endangered tropical wood, plywood consisting solely of sheets of endangered bamboo, each ply not exceeding 6mm thickness |
| 4412.1011 19 | 至少有一表层为濒危热带木薄板制其他竹胶合板(每层厚度≤6mm) | 12 | 30 | 17 | | 千克/立方米 | ABFE | With at least one outer ply of endangered tropical wood, plywood consisting solely of sheets of other bamboo, each ply not exceeding 6mm thickness |
| 4412.1011 91 | 至少有一表层是其他热带木薄板制濒危竹胶合板(每层厚度≤6mm) | 12 | 30 | 17 | | 千克/立方米 | ABEF | With at least one outer ply of other tropical wood, plywood consisting solely of sheets of endangered bamboo, each ply not exceeding 6mm thickness |
| 4412.1011 99 | 至少有一表层是其他热带木薄板制其他竹胶合板(每层厚度≤6mm) | 12 | 30 | 17 | 9 | 千克/立方米 | AB | With at least one outer ply of other tropical wood, plywood consisting solely of sheets of other bamboo, each ply not exceeding 6mm thickness |
| 4412.1019 | ----其他 | 4 | 30 | 17 | | 千克/立方米 | | ----Other |
| 4412.1019 11 | 至少有一表层为濒危非针叶木薄板胶合板(至少有一表层为温带非针叶木制,每层厚度≤6mm) | 4 | 30 | 17 | | 千克/立方米 | ABFE | Plywood consisting solely of sheets of wood, with at least one outer ply of endangered non-coniferous wood, each ply thickness≤6mm |
| 4412.1019 19 | 其他至少有一表层为非针叶木薄板胶合板(至少有一表层为温带非针叶木制,每层厚度≤6mm) | 4 | 30 | 17 | 9 | 千克/立方米 | AB | Plywood consisting solely of sheets of wood, with at least one outer ply of non-coniferous wood each ply thickness≤6mm |
| 4412.1019 21 | 濒危竹地板层叠胶合而成的多层板(每层厚度≤6mm) | 4 | 30 | 17 | | 千克/立方米 | ABE | Plywood with two or more plies of endangered bamboo, each ply thickness≤6mm |
| 4412.1019 29 | 其他竹地板层叠胶合而成的多层板(每层厚度≤6mm) | 4 | 30 | 17 | 13 | 千克/立方米 | AB | Plywood with two or more plies of bamboo, each ply thickness≤6mm |
| 4412.1019 91 | 其他濒危竹胶合板(每层厚度≤6mm) | 4 | 30 | 17 | | 千克/立方米 | ABE | Plywood consisting solely of sheets of endangered bamboo, each ply thickness≤6mm |
| 4412.1019 99 | 其他竹胶合板(每层厚度≤6mm) | 4 | 30 | 17 | 13 | 千克/立方米 | AB | Other plywood consisting solely of sheets of other bamboo , each ply thickness≤6mm |
| 4412.1020 | ---其他,至少有一表层是非针叶木 | 10 | 30 | 17 | | 千克/立方米 | | ---Other, with at least one outer ply of non-coniferous wood |
| 4412.1020 11 | 至少有一表层是濒危非针叶木的濒危竹制多层板(每层厚度≤6mm) | 10 | 30 | 17 | | 千克/立方米 | ABFE | Laminated wood of endangered bamboo, with at least one outer ply of endangered non-coniferous wood, each ply thickness≤6mm |
| 4412.1020 19 | 至少有一表层是其他非针叶木的其他濒危竹制多层板(每层厚度≤6mm) | 10 | 30 | 17 | | 千克/立方米 | ABEF | Laminated wood of endangered bamboo, with at least one outer ply of non-coniferous wood, each ply thickness≤6mm |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4412.1020 91 | 至少有一表层是濒危非针叶木的其他竹制多层板(每层厚度≤6mm) | 10 | 30 | 17 | | 千克/立方米 | ABEF | Laminated wood of bamboo, with at least one outer ply of endangered non-coniferous wood in imminent dangers, each ply thickness≤6mm |
| 4412.1020 99 | 至少有一表层是其他非针叶木的其他竹制多层板(每层厚度≤6mm) | 10 | 30 | 17 | 9 | 千克/立方米 | AB | Laminated wood of bamboo, with at least one outer ply of non-coniferous wood, each ply thickness ≤ 6mm |
| | ---其他: | | | | | | | ---Other: |
| 4412.1091 | ----至少有一层是热带木 | 8 | 30 | 17 | | 千克/立方米 | | ----With at least one outer ply of tropical wood |
| 4412.1091 10 | 至少有一层是热带木的濒危竹制多层板 | 8 | 30 | 17 | | 千克/立方米 | ABEF | tropical wood of endangered bamboo, containing at least one layer of tropical wood |
| 4412.1091 90 | 至少有一层是热带木的其他竹制多层板 | 8 | 30 | 17 | 9 | 千克/立方米 | AB | tropical wood of other bamboo, containing at least one layer of tropical wood |
| 4412.1092 | ----至少含有一层木碎料板 | 10 | 30 | 17 | | 千克/立方米 | | ----Containing at least one layer of particle board |
| 4412.1092 10 | 至少含有一层木碎料板的濒危竹制多层板 | 10 | 30 | 17 | | 千克/立方米 | ABEF | Laminated wood, at least one outer ply of endangered bamboo, containing at least one layer of particle board |
| 4412.1092 90 | 至少含有一层木碎料板的其他竹制多层板 | 10 | 30 | 17 | 9 | 千克/立方米 | AB | Laminated wood, at least one outer ply of other bamboo , containing at least one layer of particle board |
| 4412.1099 | ----其他 | 4 | 30 | 17 | | 千克/立方米 | | ----Other |
| 4412.1099 10 | 其他濒危竹制多层板 | 4 | 30 | 17 | | 千克/立方米 | ABE | Other laminated wood of endangered bamboo |
| 4412.1099 90 | 其他竹制多层板 | 4 | 30 | 17 | 13 | 千克/立方米 | AB | Other laminated of bamboo |
| | -其他仅由薄木板制的胶合板(竹制除外),每层厚度不超过6毫米: | | | | | | | -Other plywood consisting solely of sheets of wood (other than bamboo), each ply exceeding 6mm thickness: |
| 4412.3100 | --至少有一表层是热带木 | 12 | 30 | 17 | | 千克/立方米 | | --With at least one outer ply of tropical wood |
| 4412.3100 10 | 至少有一表层为桃花心木薄板制胶合板(每层厚度≤6mm) | 12 | 30 | 17 | 5 | 千克/立方米 | ABFE | Plywood, with at least one outer ply of Acajou d'afrique, each ply thickness≤6mm |
| 4412.3100 20 | 至少有一表层为拉敏木薄板制胶合板(每层厚度≤6mm) | 12 | 30 | 17 | 5 | 千克/立方米 | ABFE | Plywood, with at least one outer ply of Ramin wood, each ply thickness≤6mm |
| 4412.3100 30 | 至少有一表层为濒危热带木薄板制胶合板(每层厚度≤6mm) | 12 | 30 | 17 | | 千克/立方米 | ABFE | Plywood, with at least one outer ply of tropical wood, each ply not exceeding 6mm thickness |
| 4412.3100 90 | 至少有一表层是其他热带木制的胶合板(每层厚度≤6mm,竹制除外) | 12 | 30 | 17 | 9 | 千克/立方米 | AB | Plywood, with at least one outer ply of other tropical wood, each ply not exceeding 6mm thickness, other than bamboo |
| 4412.3300 | --其他,至少有一表层是下列非针叶木:桤木、白蜡木、水青冈木(山毛榉木)、桦木、樱桃木、栗木、榆木、桉木、山核桃、七叶树、椴木、槭木、栎木(橡木)、悬铃木、杨木、刺槐木、鹅掌楸或核桃木 | 4 | 30 | 17 | | 千克/立方米 | | --Other, with at least one outer ply Of non-coniferous wood Of the species alder (*Alnus spp.*), ash (*Fraxinus spp.*), beech(*Fagus spp.*), birch(*Betula spp.*), *chestnut*(Castanea spp.), elm(*Ulmus spp.*), eucalyptus(*eucalyp-tus spp.*) |
| 4412.3300 10 | 至少有一表层是濒危的下列非针叶木:桤木、白蜡木、水青冈木(山毛榉木)、桦木、樱桃木、栗木、榆木、桉木、山核桃、七叶树、椴木、槭木、栎木(橡木)、悬铃木、杨木、刺槐木、鹅掌楸或核桃木薄板制胶合板(每层厚度≤6mm,竹制除外) | 4 | 30 | 17 | | 千克/立方米 | ABFE | At least one surface of the following endangered non coniferous wood: alder, Chinese ash, water wood (beech), birch, cherry, chestnut, elm, eucalyptus, hickory, chestnut, basswood, maple, oak (oak), sycamore, poplar, locust, Liriodendron or walnut plywood sheet, of a thickness not exceeding 6mm |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4412.3300 90 | 至少有一表层是下列非针叶木:桤木、白蜡木、水青冈木(山毛榉木)、桦木、樱桃木、栗木、榆木、桉木、山核桃、七叶树、椴木、槭木、栎木(橡木)、悬铃木、杨木、刺槐木、鹅掌楸或核桃木薄板制胶合板 | 4 | 30 | 17 | | 千克/立方米 | AB | At least one surface of the following non coniferous wood: alder, Chinese ash, water wood (beech), birch, cherry, chestnut, elm, eucalyptus, hickory, chestnut, basswood, maple, oak (oak), sycamore, poplar, locust, Liriodendron or walnut plywood sheet, of a thickness not exceeding 6mm |
| | --其他,至少有一表层为子目 4412.33 未具体列名的非针叶木: | | | | | | | --Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33: |
| 4412.3410 | ---其他,至少有一表层是温带非针叶木(子目 4412.3300 的非针叶木除外) | 4 | 30 | 17 | | 千克/立方米 | | ---With at least one outer ply of temperate non-coniferous wood(*other than non-conif-erous wood of subheading* 4412.33) |
| 4412.3410 10 | 至少有一表层是濒危温带非针叶木薄板制胶合板 | 4 | 30 | 17 | | 千克/立方米 | *ABEF* | *Plywood, with at least one outer ply of other endangered temperate non-coniferous wood, each ply not exceeding 6mm thickness(other than of bamboo)* |
| 4412.3410 90 | 至少有一表层是其他温带非针叶木薄板制胶合板 | 4 | 30 | 17 | | 千克/立方米 | *AB* | *Plywood, with at least one outer ply of other temperate non-coniferous wood, each ply not exceeding 6mm thickness (other than of bamboo)* |
| 4412.3490 | ---其他 | 4 | 30 | 17 | | 千克/立方米 | | *---Other* |
| 4412.3490 10 | | 4 | 30 | 17 | | 千克/立方米 | *ABEF* | *Plywood, with at least one outer ply of other endangered non-coniferous wood, each ply not exceeding 6mm thickness (other than of bamboo)* |
| 4412.3490 90 | 至少有一表层是其他非针叶胶合板 | 4 | 30 | 17 | | 千克/立方米 | *AB* | *Plywood, with at least one outer ply of other non-coniferous wood, each ply not exceeding 6mm thickness (other than of bamboo)* |
| 4412.3900 | --其他,上下表层均为针叶木 | 4 | 30 | 17 | | 千克/立方米 | | *--Other,with both outer plies of coniferous wood* |
| 4412.3900 10 | 其他濒危薄板制胶合板,上下表层均为针叶木(每层厚度≤6mm,竹制除外) | 4 | 30 | 17 | | 千克/立方米 | *ABFE* | *Plywood,Plywood consisting solely of sheets of endangered wood, Upper and lower surface are needle leaf wood ,each ply not exceeding 6mm thickness (other than of bamboo)* |
| 4412.3900 90 | 其他薄板制胶合板,上下表层均为针叶木(每层厚度≤6mm,竹制除外) | 4 | 30 | 17 | 9 | 千克/立方米 | *AB* | *Plywood consisting solely of sheets of other wood, Upper and lower surface are needle leaf wood ,each ply not exceeding 6mm thickness (other than of bamboo)* |
| | -其他: | | | | | | | *-Other:* |
| | --木块芯胶合板,侧板条芯胶合板及板条芯胶合板: | | | | | | | *--Blockboard,laminboard and battenboard:* |
| 4412.9410 | ---至少有一表层是非针叶木 | 10 | 30 | 17 | | 千克/立方米 | | *---With at least one outer ply of non-coniferous wood* |
| 4412.9410 10 | 至少有一表层是桃花心木的木块芯胶合板等(还包括侧板条芯胶合板及板条芯胶合板) | 10 | 30 | 17 | 5 | 千克/立方米 | *ABFE* | *Blockboard (including laminboard and battenboard) with at least one outer ply of acajou board* |
| 4412.9410 20 | 至少有一表层是拉敏木的木块芯胶合板等(还包括侧板条芯胶合板及板条芯胶合板) | 10 | 30 | 17 | 5 | 千克/立方米 | *ABFE* | *Blockboard (including laminboard and battenboard) with at least one outer ply of Ramin board* |
| 4412.9410 30 | 至少有一表层是濒危热带木的木块芯胶合板等(还包括侧板条芯胶合板及板条芯胶合板) | 10 | 30 | 17 | | 千克/立方米 | *ABFE* | *Blockboard (including laminboard and battenboard) with at least one outer ply of endangered tropical wood* |
| 4412.9410 40 | 至少有一表层是濒危非针叶木的木块芯胶合板等(还包括侧板条芯胶合板及板条芯胶合板) | 10 | 30 | 17 | | 千克/立方米 | *ABFE* | *Blockboard (including laminboard and battenboard) with at least one outer ply of endangered non-coniferous wood* |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4412.9410 90 | 至少有一表层是非针叶木的木块芯胶合板等(还包括侧板条芯胶合板及板条芯胶合板) | 10 | 30 | 17 | 9 | 千克/立方米 | AB | *Boockboard(including laminboard and battenboard) with at least one outer ply of non-coniferous wood* |
| | ---其他: | | | | | | | *---Other:* |
| 4412.9491 | ----至少有一层是热带木 | 8 | 30 | 17 | | 千克/立方米 | | *----With at least one outer ply of tropical wood* |
| 4412.9491 10 | 至少有一层是濒危热带木的针叶木面木块芯胶合板等(还包括侧板条芯胶合板及板条芯胶合板) | 8 | 30 | 17 | | 千克/立方米 | ABFE | *Blockboard, laminboard and battenboard, with at least one outer ply of endangered tropical coniferous wood* |
| 4412.9491 90 | 至少有一层是热带木的针叶木面木块芯胶合板等(还包括侧板条芯胶合板及板条芯胶合板) | 8 | 30 | 17 | 9 | 千克/立方米 | AB | *Blockboard, laminboard and battenboard, with at least one outer ply of tropical coniferous wood* |
| 4412.9492 | ----其他,至少含有一层木碎料板 | 10 | 30 | 17 | | 千克/立方米 | | *----Other, containing at least one layer of particle board* |
| 4412.9492 10 | 至少含有一层木碎料板的濒危针叶木面木块芯胶合板等(还包括侧板条芯胶合板及板条芯胶合板) | 10 | 30 | 17 | | 千克/立方米 | ABFE | *Blockboard(including laminboard and battenboard), with at least one layer of particle board, sruface layer of endangered coniferous wood* |
| 4412.9492 90 | 至少含有一层木碎料板的针叶木面木块芯胶合板等(还包括侧板条芯胶合板及板条芯胶合板) | 10 | 30 | 17 | 9 | 千克/立方米 | AB | *Blockboard(including laminboard and battenboard), with at least one layer of particle board, sruface layer of coniferous wood* |
| 4412.9499 | ----其他 | 4 | 30 | 17 | | 千克/立方米 | | *----Other* |
| 4412.9499 10 | 其他濒危针叶木面木块芯胶合板等(还包括侧板条芯胶合板及板条芯胶合板) | 4 | 30 | 17 | | 千克/立方米 | ABEF | *Other laminated wood, containing an least one layer of particle board, surface layer of endangered coniferous wood* |
| 4412.9499 90 | 其他针叶木面木块芯胶合板等(还包括侧板条芯胶合板及板条芯胶合板) | 4 | 30 | 17 | 9 | 千克/立方米 | AB | *Other laminated wood, containing an least one layer of particle board, surface layer of coniferous wood* |
| | --其他: | | | | | | | *--Other:* |
| 4412.9910 | ---至少有一表层是非针叶木 | 10 | 30 | 17 | | 千克/立方米 | | *---With at least one outer ply of non-coniferous wood* |
| 4412.9910 10 | 至少有一表层是桃花心木的多层板 | 10 | 30 | 17 | 0,5 | 千克/立方米 | ABFE | *Laminated wood with at least one outer ply of Acajou d'afrique* |
| 4412.9910 20 | 至少有一表层是拉敏木的多层板 | 10 | 30 | 17 | 0,5 | 千克/立方米 | ABFE | *Laminated wood with a least one outer ply of Ramin wood* |
| 4412.9910 30 | 至少有一表层是濒危热带木的多层板 | 10 | 30 | 17 | | 千克/立方米 | ABFE | *Laminated wood with at least one outer ply of endangered tropical wood* |
| 4412.9910 40 | 其他至少有一表层是濒危非针叶木的多层板 | 10 | 30 | 17 | | 千克/立方米 | ABFE | *Laminated wood with at least one outer ply of endangered non-coniferous wood* |
| 4412.9910 90 | 其他至少有一表层是非针叶木的多层板 | 10 | 30 | 17 | 9 | 千克/立方米 | AB | *Laminated wood with at least one outer ply of non-coniferous wood* |
| | ---其他: | | | | | | | *---Other:* |
| 4412.9991 | ----至少有一层是热带木 | 8 | 30 | 17 | | 千克/立方米 | | *----With at least one outer ply of tropical wood* |
| 4412.9991 10 | 其他至少有一层是濒危热带木的针叶木面多层板 | 8 | 30 | 17 | | 千克/立方米 | ABFE | *Other laminated wood, with at least one outer ply of tropical coniferous wood* |
| 4412.9991 90 | 其他至少有一层是热带木的针叶木面多层板 | 8 | 30 | 17 | 9 | 千克/立方米 | AB | *Other laminated wood, with at least one outer ply of tropical coniferous wood* |
| 4412.9992 | ----其他,至少含有一层木碎料板 | 10 | 30 | 17 | | 千克/立方米 | | *----Other, containing at least one layer of particle board* |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4412.9992 10 | 其他至少含有一层木碎料板的濒危针叶木面多层板 | 10 | 30 | 17 | | 千克/立方米 | *ABFE* | *Other laminated wood, containing at least one layer of particle bodrd, surface layer of endangered conirterus wood* |
| 4412.9992 90 | 其他至少含有一层木碎料板的针叶木面多层板 | 10 | 30 | 17 | 9 | 千克/立方米 | *AB* | *Other laminated wood, containing at least one layer of particle board, surface layer of conirerous wood* |
| 4412.9999 | ----其他 | 4 | 30 | 17 | | 千克/立方米 | | *----Other* |
| 4412.9999 10 | 其他濒危针叶木面多层板 | 4 | 30 | 17 | | 千克/立方米 | *ABFE* | *The endangered coniferous board veneer particle board* |
| 4412.9999 90 | 其他针叶木面多层板 | 4 | 30 | 17 | 9 | 千克/立方米 | *AB* | *The coniferous board veneer particle board* |
| **44.13** | **强化木,成块、板、条或异型的:** | | | | | | | **Densified wood, in blocks, plates, strips or profile shapes:** |
| 4413.0000 | 强化木(成块、板、条或异型的) | 6 | 20 | 17 | 9 | 千克 | AB | Densified wood, in blocks, plates, strips or profile shapes |
| **44.14** | **木制的画框、相框、镜框及类似品:** | | | | | | | **Wooden frames for paintings, photographs, mirrors or similar objects:** |
| 4414.0010 | ---辐射松制的 | 20 | 100 | 17 | 5 | 千克 | AB | ---Of radiata pine |
| 4414.0090 | ---其他 | 20 | 100 | 17 | | 千克 | | ---Other |
| 4414.0090 10 | 拉敏木制画框、相框、镜框及类似品 | 20 | 100 | 17 | 5 | 千克 | ABFE | Frames for paintings, photographs, mirrors or similar objects, of Ramin wood |
| 4414.0090 20 | 濒危木制画框、相框、镜框及类似品 | 20 | 100 | 17 | | 千克 | ABFE | Frames for paintings, photographs, mirrors or similar objects, of endangered wood |
| 4414.0090 90 | 其他木制的画框、相框、镜框及类似品 | 20 | 100 | 17 | 13 | 千克 | AB | Frames for paintings, photographs, mirrors or similar objects, of wood |
| **44.15** | **包装木箱、木盒、板条箱、圆桶及类似的包装容器;木制电缆卷筒;木托板、箱形托盘及其他装载用木板;木制的托盘护框:** | | | | | | | **Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood:** |
| 4415.1000 | -箱、盒、板条箱、圆桶及类似的包装容器;电缆卷筒 | 7.5 | 80 | 17 | | 千克/件 | | -Cases, boxes, crates, drums and similar packing; cabledrums |
| 4415.1000 10 | 拉敏木制木箱及类似包装容器(电缆卷筒) | 7.5 | 80 | 17 | 5 | 千克/件 | ABFE | Cases and similar packing; cable-drums, of Ramin wood (*gonystylus. spp.*) |
| 4415.1000 20 | 濒危木制木箱及类似包装容器(电缆卷筒) | 7.5 | 80 | 17 | | 千克/件 | ABFE | Cases and similar packing; cable-drums, of endangered wood |
| 4415.1000 90 | 木箱及类似的包装容器、电缆卷筒 | 7.5 | 80 | 17 | 9 | 千克/件 | AB | Cases and similar packing; cable-drums, of wood |
| | -木托板、箱形托盘及其他装载用木板;木制的托盘护框: | | | | | | | -Pallets, box pallets and other load boards; pallet collars: |
| 4415.2010 | ---辐射松制的 | 7.5 | 80 | 17 | 5 | 千克/件 | AB | ---Of radiatat pine |
| 4415.2090 | ---其他 | 7.5 | 80 | 17 | | 千克/件 | | ---Other |
| 4415.2090 10 | 拉敏木托板、箱形托盘及装载木板(包括拉敏木制托盘护框) | 7.5 | 80 | 17 | 5 | 千克/件 | ABFE | Pallets, box pallets and other load boards; pallet collars, of Ramin wood (*gonystylus. spp.*) |
| 4415.2090 20 | 濒危木托板、箱形托盘及装载木板(包括濒危木制托盘护框) | 7.5 | 80 | 17 | | 千克/件 | ABFE | Pallets, box pallets and other load boards; pallet collars, of endangered wood |
| 4415.2090 90 | 其他木制托板、箱形托盘及其他装载木板(包括其他木制托盘护框) | 7.5 | 80 | 17 | 9 | 千克/件 | AB | Pallets, box pallets and other load boards; pallet collars, of wood |
| **44.16** | **木制大桶、琵琶桶、盆和其他木制箍桶及其零件,包括桶板:** | | | | | | | **Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:** |
| 4416.0010 | ---辐射松制的 | 16 | 80 | 17 | | 千克 | AB | ---Of radiata pine |
| 4416.0090 | ---其他 | 16 | 80 | 17 | | 千克 | | ---Other |
| 4416.0090 10 | 拉敏木制大桶、琵琶桶、盆和其他箍桶及其零件(包括拉敏木制桶板) | 16 | 80 | 17 | | 千克 | ABFE | Coopers' products and parts thereof (including staves), of Ramin wood (*gonystylus. spp.*) |
| 4416.0090 20 | 濒危木制大桶、琵琶桶、盆和其他箍桶及其零件(包括濒危木制桶板) | 16 | 80 | 17 | | 千克 | ABFE | Coopers' products and parts thereof (including staves), of endangered wood |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4416.0090 90 | 其他木制大桶、琵琶桶、盆和其他箍桶及其零件(包括其他木制桶板) | 16 | 80 | 17 | | 千克 | AB | Coopers' products and parts thereof (including staves), of other wood |
| **44.17** | **木制的工具、工具支架、工具柄、扫帚及刷子的身及柄;木制鞋靴楦及楦头:** | | | | | | | **Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:** |
| 4417.0010 | ---辐射松制的 | 16 | 80 | 17 | | 千克 | AB | ---Of radiata pine |
| 4417.0090 | ---其他 | 16 | 80 | 17 | | 千克 | | ---Other |
| 4417.0090 10 | 拉敏木制工具、工具支架、工具柄、扫帚及刷子的身及柄(包括拉敏木制鞋靴楦及楦头) | 16 | 80 | 17 | | 千克 | ABFE | Tools, tool bodies, tool handles, broom or brush bodies and handles, of ramin wood (including boot or shoe lasts and trees, of ramin wood) |
| 4417.0090 20 | 濒危木制工具、工具支架、工具柄、扫帚及刷子的身及柄(包括濒危木制鞋靴楦及楦头) | 16 | 80 | 17 | | 千克 | ABFE | Tools, tool bodies, tool handles, broom or brush bodies and handles, of endangered wood (including boot or shoe lasts and trees, of endangered wood) |
| 4417.0090 90 | 其他木制工具、工具支架、工具柄、扫帚及刷子的身及柄(包括其他木制鞋靴楦及楦头) | 16 | 80 | 17 | | 千克 | AB | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood (including boot or shoe lasts and trees, of wood) |
| **44.18** | **建筑用木工制品,包括蜂窝结构木镶板、已装拼的拼花地板、木瓦及盖屋板:** | | | | | | | **Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring parquet panels, shingles and shakes:** |
| | -窗、法兰西式(落地)窗及其框架: | | | | | | | -Windows, French-windows and their frames: |
| 4418.1010 | ---辐射松制的 | 4 | 70 | 17 | 5 | 千克 | AB | ---Of radiata pine |
| 4418.1090 | ---其他 | 4 | 70 | 17 | | 千克 | | ---Other |
| 4418.1090 10 | 拉敏木制木窗、落地窗及其框架 | 4 | 70 | 17 | 5 | 千克 | ABFE | Windows, French-windows and their frames of Ramin wood (*gonystylus. spp.*) |
| 4418.1090 20 | 濒危木制木窗、落地窗及其框架 | 4 | 70 | 17 | | 千克 | ABFE | Windows, French-windows and their frames of endangered wood |
| 4418.1090 90 | 其他木制木窗、落地窗及其框架 | 4 | 70 | 17 | 9 | 千克 | AB | Windows, French-windows and their frames of other wood |
| 4418.2000 | -门及其框架和门槛 | 4 | 70 | 17 | | 千克 | | -Doors and their frames and thresholds |
| 4418.2000 10 | 拉敏木制的木门及其框架和门槛 | 4 | 70 | 17 | 5 | 千克 | ABFE | Doors and their frames and thresholds of Ramin wood (*gonystylus. spp.*) |
| 4418.2000 20 | 濒危木制的木门及其框架和门槛 | 4 | 70 | 17 | | 千克 | ABFE | Doors and their frames and thresholds of endangered wood |
| 4418.2000 90 | 木门及其框架和门槛 | 4 | 70 | 17 | 9 | 千克 | AB | Doors and their frames and thresholds of other wood |
| 4418.4000 | -水泥构件的木模板 | 4 | 70 | 17 | 9 | 千克 | AB | -Shuttering for concrete constructional work |
| 4418.5000 | -木瓦及盖屋板 | 7.5 | 70 | 17 | 9 | 千克 | AB | -Shingles and shakes |
| 4418.6000 | -柱和梁 | 4 | 70 | 17 | | 千克 | | -Poles and beams |
| 4418.6000 10 | 濒危木制柱和梁 | 4 | 70 | 17 | | 千克 | FEAB | Endangered wood made poles and girder |
| 4418.6000 90 | 其他木制柱和梁 | 4 | 70 | 17 | 9 | 千克 | AB | Other wood made poles and girder |
| | -已装拼的地板: | | | | | | | -Assembled flooring panels: |
| | --竹的或至少顶层(耐磨层)是竹的: | | | | | | | --Of bamboo or with at least the top layer (*wear layer*) of bam-boo: |
| 4418.7310 | ---马赛克地板用 | 4 | 70 | 17 | | 千克 | AB | ---For mosaic floors |
| 4418.7320 | ---其他,竹制多层的(4418.7210) | 4 | 70 | 17 | | 千克 | AB | ---Other, multilayer of bamboo |
| 4418.7390 | ---其他(4418.7910) | 4 | 70 | 17 | | 千克 | AB | ---Other |
| 4418.7400 | --其他,马赛克地板用 | 4 | 70 | 17 | | 千克 | | ---Other, for mosaic floors |
| 4418.7400 10 | 已装拼的拉敏木制马赛克地板 | 4 | 70 | 17 | | 千克 | ABFE | Assembled flooring panels for mosaic floor, of Ramin wood |

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|---|---|---|---|---|---|---|---|---|
| 4418.7400 20 | 已装拼的其他濒危木制马赛克地板 | 4 | 70 | 17 | | 千克 | ABFE | Assembled flooring panels for mosaic floor, of other endangered wood |
| 4418.7400 90 | 已装拼的其他木制马赛克地板 | 4 | 70 | 17 | | 千克 | AB | Assembled flooring panels for mosaic floor, of other wood |
| 4418.7500 | --其他,多层的 | 4 | 70 | 17 | | 千克 | | ---Other, multilayer |
| 4418.7500 10 | 已装拼的拉敏木制多层地板 | 4 | 70 | 17 | | 千克 | ABFE | Assembled flooring panels, multilayer, of Ramin wood |
| 4418.7500 20 | 已装拼的其他濒危木制多层地板 | 4 | 70 | 17 | | 千克 | ABFE | Assembled flooring panels, multilayer, of endangered wood |
| 4418.7500 90 | 已装拼的其他木制多层地板 | 4 | 70 | 17 | | 千克 | AB | Assembled flooring panels,multilayer, of other wood |
| 4418.7900 | --其他 | 4 | 70 | 17 | | 千克 | | --Other |
| 4418.7900 10 | 已装拼的拉敏木制其他地板 | 4 | 70 | 17 | | 千克 | ABFE | Other flooring panels of ramin wood , assembled |
| 4418.7900 20 | 已装拼的其他濒危木制地板 | 4 | 70 | 17 | | 千克 | ABFE | Other flooring panels of endangered wood , assembled |
| 4418.7900 90 | 已装拼的木制其他地板 | 4 | 70 | 17 | | 千克 | AB | Other flooring panels of other wood , assembled |
| | -其他: | | | | | | | -Other: |
| 4418.9100 | --竹的 | 4 | 70 | 17 | | 千克 | | --Of bamboo |
| 4418.9100 10 | 濒危竹制其他建筑用木工制品 | 4 | 70 | 17 | | 千克 | ABE | Other builder's joinery and carpentry of endangered bamboo(including cellular wood panels) |
| 4418.9100 90 | 其他竹制其他建筑用木工制品 | 4 | 70 | 17 | | 千克 | AB | Other builder's joinery and carpentry of other bamboo(including cellular wood panels) |
| 4418.9900 | --其他 | 4 | 70 | 17 | | 千克 | | --Other |
| 4418.9900 10 | 拉敏木制其他建筑用木工制品 | 4 | 70 | 17 | | 千克 | FEAB | Other builder's joinery and carpentry of Ramin wood(including cellular wood panels) |
| 4418.9900 20 | 濒危木制其他建筑用木工制品 | 4 | 70 | 17 | | 千克 | FEAB | Other builder's joinery and carpentry of other endangered wood(including cellular wood panels) |
| 4418.9900 90 | 其他建筑用木工制品(包括蜂窝结构的木镶板) | 4 | 70 | 17 | | 千克 | AB | Other builder's joinery and carpentry of other bamboo(including cellular wood panels) |
| **44.19** | **木制餐具及厨房用具:** | | | | | | | **Tableware and kitchenware, of wood:** |
| | -竹的: | | | | | | | -Of bamboo: |
| 4419.1100 | --切面包板、砧板及类似板 | 0 | 100 | 17 | | 千克 | AB | --Bread boards, chopping boards and similar boards |
| | --筷子: | | | | | | | --Chopsticks: |
| 4419.1210 | ---一次性筷子 | 0 | 100 | 17 | | 千克 | | ---One-time chopsticks |
| 4419.1210 10 | 酸竹制一次性筷子 | 0 | 100 | 17 | | 千克 | ABE | One-time chopsticks, of acidosasa chinensis |
| 4419.1210 90 | 其他竹制一次性筷子 | 0 | 100 | 17 | | 千克 | AB | One-time chopsticks, of other bamboo |
| 4419.1290 | ---其他 | 0 | 100 | 17 | | 千克 | AB | ---Other |
| 4419.1900 | --其他 | 0 | 100 | 17 | | 千克 | AB | ---Other |
| | -其他: | | | | | | | -Other |
| 4419.9010 | ---一次性筷子 | 0 | 100 | 17 | | 千克 | AB | ---One-time chopsticks |
| 4419.9090 | ---其他 | 0 | 100 | 17 | | 千克 | | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4419.9090 10 | 拉敏木制的其他餐具及厨房用具 | 0 | 100 | 17 | | 千克 | FEAB | Other tableware and kitchenware, of Ramin wood |
| 4419.9090 20 | 濒危木制的其他餐具及厨房用具 | 0 | 100 | 17 | | 千克 | FEAB | Other tableware and kitchenware, of endangered wood |
| 4419.9090 90 | 其他木制其他餐具及厨房用具 | 0 | 100 | 17 | | 千克 | AB | Other tableware and kitchenware, of other wood |
| **44.20** | **镶嵌木(包括细工镶嵌木);装珠宝或刀具用的木制盒子和小匣子及类似品;木制小雕像及其他装饰品;第九十四章以外的木制家具:** | | | | | | | **Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles or furniture not falling in Chapter 94:** |
| | -木制小雕像及其他装饰品: | | | | | | | -Statuettes and other ornaments, of wood: |
| | ---木刻及竹刻: | | | | | | | ---Wood or bamboo carvings: |
| 4420.1011 | ----木刻 | 0 | 100 | 17 | | 千克 | | ----wood carving |
| 4420.1011 20 | 濒危木制的木刻 | 0 | 100 | 17 | | 千克 | FEAB | Wood carving of endangered wood |
| 4420.1011 90 | 其他木刻 | 0 | 100 | 17 | 9 | 千克 | AB | Other wood carving |
| 4420.1012 | ----竹刻 | 0 | 100 | 17 | 9 | 千克 | AB | ----Bamboo carving |
| 4420.1020 | ---木扇 | 0 | 100 | 17 | | 千克 | | ---Wooden fans |
| 4420.1020 20 | 濒危木制的木扇 | 0 | 100 | 17 | | 千克 | FEAB | Wooden fans of endangered wood |
| 4420.1020 90 | 木扇 | 0 | 100 | 17 | 9 | 千克 | AB | Wooden fans |
| 4420.1090 | ---其他 | 0 | 100 | 17 | | 千克 | | ---Other |
| 4420.1090 30 | 沉香木及拟沉香木制其他小雕像及其他装饰品 | 0 | 100 | 17 | | 千克 | FEAB | Statuettes and other ornaments of chinese eaglewood and quasi chinese eaglewood |
| 4420.1090 40 | 其他濒危木制其他小雕像及其他装饰品 | 0 | 100 | 17 | | 千克 | FEAB | Statuettes and other ornaments of endangered wood |
| 4420.1090 90 | 其他木制小雕像及其他装饰品 | 0 | 100 | 17 | 13 | 千克 | AB | Statuettes and other ornaments of other wood |
| | -其他: | | | | | | | -Other: |
| 4420.9010 | ---镶嵌木 | 0 | 45 | 17 | | 千克 | | ---Wood marquetry and inlaid wood |
| 4420.9010 10 | 拉敏木制的镶嵌木 | 0 | 45 | 17 | 5 | 千克 | FEAB | Wood marquetry and inlaid wood of Ramin wood |
| 4420.9010 20 | 濒危木制的镶嵌木 | 0 | 45 | 17 | | 千克 | FEAB | Wood marquetry and inlaid wood of endangered wood |
| 4420.9010 90 | 镶嵌木 | 0 | 45 | 17 | 13 | 千克 | AB | Wood marquetry and inlaid wood |
| 4420.9090 | ---其他 | 0 | 100 | 17 | | 千克 | | ---Other |
| 4420.9090 10 | 拉敏木盒及类似品,非落地木家具(前者用于装珠宝或家具;后者不包括第九十四章的家具) | 0 | 100 | 17 | 5 | 千克 | FEAB | Caskets and similar articles non-floor type furniture not falling, of Ramin wood (the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94) |
| 4420.9090 20 | 濒危木盒及类似品,非落地木家具(前者用于装珠宝或家具;后者不包括第九十四章的家具) | 0 | 100 | 17 | | 千克 | FEAB | Caskets and similar articles or non-floor type furniture of endangered wood in(the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94) |
| 4420.9090 90 | 木盒子及类似品;非落地式木家具(前者用于装珠宝或家具;后者不包括第九十四章的家具) | 0 | 100 | 17 | 9 | 千克 | AB | Caskets and similar articles or furniture not falling, of wood (the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94) |
| **44.21** | **其他木制品:** | | | | | | | **Other articles of wood:** |
| 4421.1000 | -衣架 | 0 | 90 | 17 | | 千克 | | -Clothes hangers |
| 4421.1000 10 | 拉敏木制木衣架 | 0 | 90 | 17 | 5 | 千克 | FEAB | Clothes hangers of Ramin wood |
| 4421.1000 20 | 濒危木制木衣架 | 0 | 90 | 17 | | 千克 | FEAB | Clothes hangers of endangered wood |
| 4421.1000 90 | 木衣架 | 0 | 90 | 17 | 9 | 千克 | AB | Clothes hangers of wood |
| | -其他: | | | | | | | -Other: |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --竹的： | | | | | | | --Of bamboo： |
| 4421.9110 | ---圆签、圆棒、冰果棒、压舌片及类似一次性制品 | 0 | 35 | 17 | | 千克 | | ---Circle sticks, cricle bars, pop-sicle sticks, spatula and the like |
| 4421.9110 10 | 酸竹制圆签、圆棒、冰果棒、压舌片及类似一次性制品 | 0 | 35 | 17 | | 千克 | ABE | Round picks and sticks, sticks for ice-sucker, spatulas and similar one time articles, of acidosasa chinensis |
| 4421.9110 90 | 其他竹制圆签、圆棒、冰果棒、压舌片及类似一次性制品 | 0 | 35 | 17 | | 千克 | AB | Round picks and sticks, sticks for ice-sucker, spatulas and similar one time articles, of other bamboo |
| 4421.9190 | ---其他 | 0 | 90 | 17 | | 千克 | | ---Other |
| | --其他： | | | | | | | --Other： |
| 4421.9190 10 | 其他未列名的濒危竹制品 | 0 | 90 | 17 | | 千克 | FEAB | Other endangered bamboo products,not specified |
| 4421.9190 90 | 其他未列名的竹制品 | 0 | 35 | 17 | | 千克 | AB | Other bamboo products,not specified |
| 4421.9910 | ---木制圆签、圆棒、冰果棒、压舌片及类似一次性制品 | 0 | 35 | 17 | | 千克 | | ---Of wood, circle sticks, cir-cle bars, popsicle sticks, spatula and the like |
| 4421.9910 10 | 拉敏木制圆签、圆棒、冰果棒、压舌片及类似一次性制品 | 0 | 35 | 17 | | 千克 | FEAB | Round picks and sticks, sticks for ice-sucker, spatulas and similar one time articles, of Ramin wood |
| 4421.9910 20 | 濒危木制圆签、圆棒、冰果棒、压舌片及类似一次性制品 | 0 | 35 | 17 | | 千克 | FEAB | Round picks and sticks, sticks for ice-sucker, spatulas and similar one time articles, of endangered wood |
| 4421.9910 90 | 其他木制圆签、圆棒、冰果棒、压舌片及类似一次性制品 | 0 | 35 | 17 | | 千克 | AB | Round picks and sticks, sticks for ice-sucker, spatulas and similar one time articles, of other wood |
| 4421.9990 | ---其他 | 0 | 35 | 17 | | 千克 | | ---Other |
| 4421.9990 10 | 拉敏木制的未列名的木制品 | 0 | 35 | 17 | | 千克 | FEAB | Articles of ramin wood, not specified |
| 4421.9990 20 | 濒危木制的未列名的木制品 | 0 | 35 | 17 | | 千克 | FEAB | Articles of endangered wood, not specified |
| 4421.9990 90 | 未列名的木制品 | 0 | 35 | 17 | | 千克 | AB | Articles of wood, not specified |

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## 第四十五章
## 软木及软木制品

## Chapter 45
## Cork and articles of cork

**注释：**

本章不包括：

一、第六十四章的鞋靴及其零件；

二、第六十五章的帽类及其零件；

三、第九十五章的物品（例如，玩具、游戏品及运动用品）。

**Notes:**

This Chapter does not cover:

(a) Footwear or parts of footwear of Chapter 64;

(b) Headgear or parts of headgear of Chapter 65;

(c) Articles of Chapter 95 (for example, toys, games, sports requisites).

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **45.01** | **未加工或简单加工的天然软木；软木废料；碎的、粒状的或粉状的软木：** | | | | | | | **Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:** |
| 4501.1000暂 | -未加工或简单加工的天然软木 | 1 | 17 | 17 | | 千克 | AB | -Natrual cork, raw or simply prepared |
| | -其他： | | | | | | | -Other: |
| 4501.9010 | ---软木废料 | 0 | 17 | 17 | | 千克 | AB | ---Waste cork |
| 4501.9020 | ---碎的、粉粒状的或粉状的软木（软木碎，软木粒或软木粉） | 0 | 17 | 17 | | 千克 | AB | ---Crushed, granulated or ground cork (Cork wood is broken, the cork wood granule or cork wood turns to powder) |
| **45.02** | **天然软木，除去表皮或粗切成方形，或成长方块、正方块、板、片或条状（包括作塞子用的方块坯料）：** | | | | | | | **Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers):** |
| 4502.0000 | 天然软木，除去表皮或粗切成方形，或成长方块、正方块、板、片或条状（包括作塞子用的方块坯料） | 8 | 30 | 17 | | 千克 | AB | Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers) |
| **45.03** | **天然软木制品：** | | | | | | | **Articles of natural cork:** |
| 4503.1000暂 | -塞子 | 4 | 50 | 17 | | 千克 | AB | -Corks and stoppers |
| 4503.9000 | -其他 | 10.5 | 50 | 17 | | 千克 | AB | -Other |
| **45.04** | **压制软木（不论是否使用黏合剂压成）及其制品：** | | | | | | | **Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:** |
| 4504.1000 | -块、板、片及条状压制软木（包括任何形状的压制软木的砖，瓦，实心圆柱体，圆片） | 8.4 | 30 | 17 | | 千克 | AB | -Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs |
| 4504.1000暂 10 | 压制软木塞 | 4 | 30 | 17 | | 千克 | AB | Suppression of cork (including any shape of agglomerated cork brick and tile, solid cylinder, wafer) |
| 4504.1000 90 | 块，板，片及条状压制软木，压制软木塞除外 | 8.4 | 30 | 17 | | 千克 | AB | Blocks, plates, sheets and strips, excluding suppression of cork (including any shape of agglomerated cork brick and tile, solid cylinder, wafer) |
| 4504.9000 | -其他 | 0 | 50 | 17 | | 千克 | AB | -Other |

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# 第四十六章
# 稻草、秸秆、针茅或其他编结材料制品;篮筐及柳条编结品

# Chapter 46
# Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

**注释:**

一、本章所称“编结材料”,是指其状态或形状适于编结、交织或类似加工的材料,包括稻草、秸秆、柳条、竹、藤灯芯草、芦苇、木片条、其他植物材料扁条(例如,树皮条、狭叶、酒椰叶纤维或其他从阔叶获取的条)、未纺的天然纺织纤维、塑料单丝及扁条、纸带,但不包括皮革、再生皮革、毡呢或无纺织物的扁条、人发、马毛、纺织粗纱或纱线以及第五十四章的单丝和扁条。

二、本章不包括:

(一)税目 48.14 的壁纸;

(二)不论是否编结而成的线、绳、索、缆(税目 56.07);

(三)第六十四章和第六十五章的鞋靴、帽类及其零件;

(四)编结而成的车辆或车身(第八十七章);

(五)第九十四章的物品(例如,家具、灯及灯具)。

三、税目 46.01 所称“平行连结的成片编结材料、缏条或类似的编结材料产品”,是指编结材料、缏条及类似的编结材料产品平行排列连结成片的制品,其连结材料不论是否为纺制的纺织材料。

**Notes:**

1. In this Chapter the expression “plaiting materials” means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:

(a) Wall coverings of heading No. 48.14;

(b) Twine, cordage, ropes or cables, plaited or not (heading No. 56.07);

(c) Footwear or headgear or parts thereof of Chapter 64 or 65;

(d) Vehicles or bodies for vehicles of basketware (Chapter 87);

(e) Articles of Chapter 94 (for example, furniture, lamps).

3. For the purposes of heading No. 46.01, the expression “plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands” means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **46.01** | **用编结材料编成的缏条及类似产品,不论是否缝合成宽条;平行连结或编结的成片材料、缏条或类似的编结材料产品,不论是否制成品(例如,席子、席料、帘子):** | | | | | | | **Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens):** |
| | -植物材料制的席子、席料及帘子: | | | | | | | -Mats, matting and screens of vegetable materials: |
| 4601.2100 | --竹制的 | 9 | 90 | 17 | 13 | 千克/张 | AB | --Of bamboo |
| 4601.2200 | --藤制的 | 9 | 100 | 17 | 13 | 千克/张 | AB | --Of rattan |
| | --其他: | | | | | | | --Other: |
| | ---草制的: | | | | | | | ---Of grass or straw: |
| 4601.2911 | ----灯心草属材料制的 | 9 | 90 | 17 | 13 | 千克/张 | | ----Of rushes |
| 4601.2911 11 | 蔺草制的提花席、双苜席、垫子(单位面积>1m²,不论是否包边) | 9 | 90 | 17 | 13 | 千克/张 | 4ABxy | Juncaceae mats, pairs of clover mats, mat(ubit area >1m², whether or not edged) |
| 4601.2911 12 | 蔺草制的其他席子(单位面积>1m²,不论是否包边) | 9 | 90 | 17 | 13 | 千克/张 | 4ABxy | Other mats, matting and screens, of Juncaceae, area >1m², whether or not edged |
| 4601.2911 19 | 蔺草制的其他席子、席料及帘子(单位面积≤1m²,不论是否包边) | 9 | 90 | 17 | 13 | 千克/张 | AB | Jacquard mats, clover mats and cushion, of rush, of per unit area exceeding 1m², whether or not deged |
| 4601.2911 90 | 其他灯芯草属材料制的席子等(包括席子、席料、帘子、垫子) | 9 | 90 | 17 | 13 | 千克/张 | AB | Other mats, matting, of rushes (including mat, matting screens) |
| 4601.2919 | ----其他 | 9 | 90 | 17 | 13 | 千克/张 | AB | ----Other |
| | ---芦苇制的: | | | | | | | ---Of reeds: |
| 4601.2921 | ----苇帘 | 9 | 90 | 17 | 13 | 千克/张 | AB | ----Screens of reeds |
| 4601.2929 | ----其他 | 9 | 90 | 17 | 13 | 千克/张 | AB | ----Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4601.2990 | ---其他 | 9 | 90 | 17 | 13 | 千克/张 | AB | ---Other |
| | -其他: | | | | | | | -Other: |
| | --竹制的: | | | | | | | --Of bamboo: |
| 4601.9210 | ---缏条及类似产品,不论是否缝合成宽条 | 9 | 100 | 17 | 13 | 千克 | AB | ---Plaits and similar products of plaiting materials, whether or not assembled into strips |
| 4601.9290 | ---其他 | 9 | 90 | 17 | 13 | 千克 | AB | ---Other |
| | --藤制的: | | | | | | | --Of rattan: |
| 4601.9310 | ---缏条及类似产品,不论是否缝合成宽条 | 9 | 100 | 17 | 13 | 千克 | AB | ---Plaits and similar products of plaiting materials, whether or not assembled into strips |
| 4601.9390 | ---其他 | 9 | 90 | 17 | 13 | 千克 | AB | ---Other |
| | --其他植物材料制的: | | | | | | | --Of other vegetable materials: |
| | ---稻草制的: | | | | | | | ---Of straw: |
| 4601.9411 | ----缏条(绳) | 10 | 90 | 17 | 13 | 千克 | AB | ----Plaits |
| 4601.9419 | ----其他 | 10 | 90 | 17 | 13 | 千克 | AB | ----Other |
| | ---其他: | | | | | | | ---Other: |
| 4601.9491 | ----缏条及类似产品,不论是否缝合成宽条 | 9 | 100 | 17 | 13 | 千克 | AB | ----Plaits and similar products of plaiting materials, whether or not assembled into strips |
| 4601.9499 | ----其他 | 9 | 90 | 17 | 13 | 千克 | AB | ----Other |
| | --其他: | | | | | | | --Other: |
| 4601.9910 | ---缏条及类似产品,不论是否缝合成宽条 | 9 | 90 | 17 | 13 | 千克 | | ---Plaits and similar products of plaiting materials, whether or not assembled into strips |
| 4601.9990 | ---其他 | 9 | 90 | 17 | 13 | 千克 | | ---Other |
| **46.02** | **用编结材料直接编成或用税目46.01所列货品制成的篮筐、柳条编结品及其他制品;丝瓜络制品:** | | | | | | | **Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah:** |
| | -植物材料制: | | | | | | | -Of vegetable materials: |
| 4602.1100 | --竹制的 | 9 | 100 | 17 | 13 | 千克 | AB | --Of bamboo |
| 4602.1200 | --藤制的 | 9 | 100 | 17 | 13 | 千克 | AB | --Of rattan |
| | --其他: | | | | | | | --Other: |
| 4602.1910 | ---草制的 | 9 | 100 | 17 | 13 | 千克 | AB | ---Of grass or straw |
| 4602.1920 | ---玉米皮制的 | 9 | 100 | 17 | 13 | 千克 | AB | ---Of maize-shuck |
| 4602.1930 | ---柳条制的 | 9 | 100 | 17 | 13 | 千克 | AB | ---Of osier |
| 4602.1990 | ---其他 | 9 | 100 | 17 | 13 | 千克 | AB | ---Other |
| 4602.9000 | -其他 | 9 | 100 | 17 | 13 | 千克 | | -Other |

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# 第十类
# 木浆及其他纤维状纤维素浆；回收(废碎)纸或纸板；纸、纸板及其制品

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

## 第四十七章
## 木浆及其他纤维状纤维素浆；回收(废碎)纸或纸板

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

**注释：**

税目47.02所称“化学木浆,溶解级”,是指温度在20℃时浸入含18%氢氧化钠的苛性碱溶液内,一小时后,按重量计含有92%及以上的不溶级分的碱木浆或硫酸盐木浆,或者含有88%及以上的不溶级分的亚硫酸盐木浆。对于亚硫酸盐木浆,按重量计灰分含量不得超过0.15%。

**Notes:**

For the purposes of heading No. 47.02, the expression “chemical wood pulp, dissolving grades” means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium bydroxide (NaOH) at 20℃, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **47.01** | **机械木浆：** | | | | | | | **Mechanical wood pulp:** |
| 4701.0000 | 机械木浆 | 0 | 8 | 17 | | 千克 | | Mechanical wood pulp |
| **47.02** | **化学木浆,溶解级：** | | | | | | | **Chemical wood pulp, dissolving grades:** |
| 4702.0000 | 化学木浆,溶解级 | 0 | 8 | 17 | | 千克 | | Chemical wood pulp, dissolving grades |
| 4702.0000 01 | 用于生产粘胶等化学纤维(不含醋酸纤维)的化学木浆,溶解级(浆粕的黏度≥3.7dl/g,且<6.4dl/g,或者≥350ml/g,且<700ml/g,α纤维素含量(R18,硫酸盐法)≥88%,且<95.5%,或者α纤维素含量(R18,亚硫酸盐法)≥87%,且<94%,灰分≤0.15%) | 0 | 8 | 17 | | 千克 | | For the production of viscose chemical fiber (not containing cellulose acetate) of chemical wood pulp, dissolving (content of alpha cellulose pulp viscosity is greater than or equal to 3.7dl/g, and <6.4dl/g, and ≥ 350ml/g, and (<700ml/g, R18, sulfate) ≥ 88%, and <95.5%, or the content of alpha cellulose (R18, sulfite) ≥ 87%, and <94%, ash ≤ 0.15%) |
| 4702.0000 90 | 其他化学木浆,溶解级 | 0 | 8 | 17 | | 千克 | | Other chemical wood pulp, dissolving grades |
| **47.03** | **碱木浆或硫酸盐木浆,但溶解级的除外：** | | | | | | | **Chemical wood pulp, soda or sulphate, other than dissolving grades:** |
| | -未漂白： | | | | | | | -Unbleached: |
| 4703.1100 | --针叶木的 | 0 | 8 | 17 | | 千克 | | --Coniferous |
| 4703.1900 | --非针叶木的 | 0 | 8 | 17 | | 千克 | | --Non-coniferous |
| | -半漂白或漂白： | | | | | | | -Semi-bleached or bleached: |
| 4703.2100 | --针叶木的 | 0 | 8 | 17 | | 千克 | | --Coniferous |
| 4703.2100 01 | 用于生产粘胶等化学纤维(不含醋酸纤维)的漂白针叶木碱木浆或硫酸盐木浆(包括半漂白的,溶解级的除外)(浆粕的黏度≥3.7dl/g,且<6.4dl/g,或者≥350ml/g,且<700ml/g,α纤维素含量(R18,硫酸盐法)≥88%,且<95.5%,灰分≤0.15%) | 0 | 8 | 17 | | 千克 | | For the production of viscose chemical fiber (not containing cellulose acetate) of bleached softwood pulp of wood or kraft pulp (including semi bleached, dissolving except) (content of alpha cellulose pulp viscosity is greater than or equal to 3.7dl/g, and <6.4dl/g, and ≥ 350ml/g, and < 700ml/g, (R18, sulfur acid salt) ≥ 88%, and < 95.5%, ash ≤ 0.15%) |
| 4703.2100 90 | 其他漂白针叶木碱木浆或硫酸盐木浆(包括半漂白的,溶解级的除外) | 0 | 8 | 17 | | 千克 | | Other chemical wood pulp, soda or sulhate (including semi-bleached or bleached, other than dissolving grades) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4703.2900 | --非针叶木的 | 0 | 8 | 17 | | 千克 | | --Non-coniferous |
| **47.04** | **亚硫酸盐木浆,但溶解级的除外:** | | | | | | | **Chemical wood pulp, sulphite, other than dissolving grades:** |
| | -未漂白: | | | | | | | -Unbleached: |
| 4704.1100 | --针叶木的 | 0 | 8 | 17 | | 千克 | | --Coniferous |
| 4704.1900 | --非针叶木的 | 0 | 8 | 17 | | 千克 | | --Non-coniferous |
| | -半漂白或漂白: | | | | | | | -Semi-bleached or bleached: |
| 4704.2100 | --针叶木的 | 0 | 8 | 17 | | 千克 | | --Coniferous |
| 4704.2900 | --非针叶木的 | 0 | 8 | 17 | | 千克 | | --Non-coniferous |
| **47.05** | **用机械与化学联合制浆法制得的木浆:** | | | | | | | **Wood pulp obtained by a combination of mechanical and chemical pulping processes:** |
| 4705.0000 | 用机械与化学联合制浆法制得的木浆 | 0 | 8 | 17 | | 千克 | | Wood pulp obtained by a combination of mechanical and chemical pulping processes |
| **47.06** | **从回收(废碎)纸或纸板提取的纤维浆或其他纤维状纤维素浆:** | | | | | | | **Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material:** |
| 4706.1000 | -棉短绒纸浆 | 0 | 8 | 17 | 13 | 千克 | | -Cotton linters pulp |
| 4706.1000 01 | 用于生产粘胶等化学纤维(不含醋酸纤维)的棉短绒浆粕(浆粕的黏度≥3.7dl/g,且<6.4dl/g,或者≥350ml/g,且<700ml/g,α纤维素含量(R18,硫酸盐法)≥88%,且<95.5%,或者α纤维素含量(R18,亚硫酸盐法)≥87%,且<94%,灰分≤0.15%) | 0 | 8 | 17 | 13 | 千克 | | For the production of viscose chemical fiber (not containing cellulose acetate) of cotton linter pulp (content of alpha cellulose pulp viscosity is greater than or equal to 3.7dl/g, and <6.4dl/g, and ≥350ml/g, and (<700ml/g, R18, sulfate) ≥88%, and <95.5%, or the content of alpha cellulose (R18, sulfurous acid salt) ≥87%, and <94%, ash ≤0.15%) |
| 4706.1000 90 | 其他棉短绒纸浆 | 0 | 8 | 17 | 13 | 千克 | | Other cotton linters pulp |
| 4706.2000 | -从回收(废碎)纸或纸板提取的纤维浆 | 0 | 8 | 17 | | 千克 | | -Pulps of fibres derived from recovered (waste and scrap) paper or paperboard |
| 4706.3000 | -其他,竹浆 | 0 | 8 | 17 | | 千克 | | -Other, of bamboo |
| 4706.3000 01 | -用于生产粘胶等化学纤维(不含醋酸纤维)的其他纤维状纤维素竹浆(包括机械浆、化学浆、半化学浆)(浆粕的黏度≥3.7dl/g,且<6.4dl/g,或者≥350ml/g,且<700ml/g,α纤维素含量(R18,硫酸盐法)≥88%,且<95.5%,或者α纤维素含量(R18,亚硫酸盐法)≥87%,且<94%,灰分≤0.15%) | 0 | 8 | 17 | | 千克 | | -For the production of viscose chemical fiber (not containing cellulose acetate) of cellulose pulp (including mechanical pulp, chemical pulp, semi chemical pulp) (content of alpha cellulose pulp viscosity is greater than or equal to 3.7dl/g, and <6.4dl/g, and ≥350ml/g, and (<700ml/g, R18, sulfate) ≥88%, and <95.5%, or alpha the content of cellulose (R18, sulfite) ≥87%, and <94%, ash ≤0.15%) |
| 4706.3000 90 | 其他纤维状纤维素竹浆(包括机械浆、化学浆、半化学浆) | 0 | 8 | 17 | | 千克 | | Other fibrous cellulosic material(including mechanical wood pulp, chemical pulp, semi-chemical) |
| | -其他: | | | | | | | -Other: |
| 4706.9100 | --机械浆 | 0 | 8 | 17 | | 千克 | | --Mechanical |
| 4706.9200 | --化学浆 | 0 | 8 | 17 | | 千克 | | --Chemical |
| 4706.9300 | --用机械和化学联合法制得的浆 | 0 | 8 | 17 | | 千克 | | --Pulp obtained by a combination of mechanical and chemical pulping processes |
| **47.07** | **回收(废碎)纸或纸板:** | | | | | | | **Recovered (waste and scrap) paper or paperboard:** |
| 4707.1000 | -未漂白的牛皮纸或纸板及瓦楞纸或纸板 | 0 | 8 | 17 | | 千克 | ABP | -Unbleached kraft paper or paperboard or of corrugated paper or paperboard |
| 4707.2000 | -主要由漂白化学木浆制成未经本体染色的其他纸和纸板 | 0 | 8 | 17 | | 千克 | ABP | -Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4707.3000 | -主要由机械浆制成的纸或纸板(例如,报纸、杂志及类似印刷品) | 0 | 8 | 17 | | 千克 | ABP | -Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) |
| 4707.9000 | -其他,包括未分选的废碎品 | 0 | 8 | 17 | | 千克 | | -Other, including unsorted waste and scrap |
| 4707.9000 10 | 回收(废碎)墙(壁)纸、涂蜡纸、浸蜡纸、复写纸(包括未分选的废碎品) | 0 | 8 | 17 | | 千克 | AB9 | Recoverd(waste and scrap) wallpaper, mimeograph or waxed paper and carbon paper(including unsorted waste and scrap) |
| 4707.9000 90 | 其他回收纸或纸板(包括未分选的废碎品) | 0 | 8 | 17 | | 千克 | ABP | Other recovered paper or paperboard(including unsorted waste and scrap) |

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# 第四十八章
# 纸及纸板;纸浆、纸或纸板制品

# Chapter 48
# Paper and paperboard; articles of paper pulp, of paper or of paperboard

**注释:**

一、除条文另有规定的以外,本章所称"纸"包括"纸板"(不论其厚度或每平方米重量如何)。

二、本章不包括:

(一)第三十章的物品;

(二)税目 32.12 的压印箔;

(三)香纸及用化妆品浸渍或涂布的纸(第三十三章);

(四)用肥皂或洗涤剂浸渍、覆盖或涂布的纸或纤维素絮纸(税号 34.01)和用光洁剂、擦光膏及类似制剂浸渍、覆盖或涂布的纸或纤维素絮纸(税目 34.05);

(五)税目 37.01 至 37.04 的感光纸或感光纸板;

(六)用诊断或实验用试剂浸渍的纸(税目 38.22);

(七)第三十九章的用纸强化的层压塑料板,用塑料覆盖或涂布的单层纸或纸板(塑料部分占总厚度的一半以上),以及上述材料的制品,但税目 48.14 的壁纸除外;

(八)税目 42.02 的物品(例如旅行用品);

(九)第四十六章的物品(编结材料制品);

(十)纸纱线或纸纱线纺织物(第十一类);

(十一)第六十四章或第六十五章的物品;

(十二)税目 68.05 的砂纸或税目 68.14 的用纸或纸板衬底的云母(但涂布云母粉的纸及纸板归入本章);

(十三)用纸或纸板衬底的金属箔(通常为第十四类或第十五类);

(十四)税目 92.09 的制品;

(十五)第九十五章的物品(例如,玩具、游戏品及运动用品;

(十六)(十六)第九十六章的物品[例如,纽扣、卫生巾(护垫)及止血塞、婴儿尿布及尿布衬里]。

三、除注释七另有规定的以外,税目 48.01 至 48.05 包括经研光、高度研光、釉光或类似处理、仿水印、表面施胶的纸及纸板;同时还包括用各种方法本体着色或染成斑纹的纸、纸板、纤维素絮纸及纤维素纤维网纸。除税目 48.03 另有规定的以外,上述税目不适用于经过其他方法加工的纸、纸板、纤维素絮纸或纤维素纤维网纸。

四、本章所称"新闻纸",是指所含用机械或化学一机械方法制得的木纤维不少于全部纤维重量的 50% 的未经涂布的报刊用纸,未施胶或微施胶,每面粗糙度〔帕克印刷表面粗糙度(1 兆帕)〕超过 2.5 微米,每平方米重量不小于 40 克,但不超过 65 克,并且仅适用于下列规格的纸:

(一)成条或成卷,宽度超过 28 厘米;或

(二)成张矩形(包括正方形),一边超过 28 厘米,另一边超过 15 厘米(以未折叠计)。

**Notes:**

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per $m^2$).
2. This Chapter does not cover:
   (a) Articles of Chapter 30;
   (b) Stamping foils of heading No. 32.12;
   (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
   (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05);
   (e) Sensitized paper or paperboard of headings No. 37.01 to 37.04;
   (f) Paper impregnated with diagnostic or laboratory reagents (heading No. 38.22);
   (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 48.14 (Chapter 39);
   (h) Articles of heading No. 42.02 (for example, travel goods);
   (i) Articles of Chapter 46 (manufactures of plaiting material);
   (j) Paper yarn or textile articles of paper yarn (Section Ⅺ);
   (k) Articles of Chapter 64 or Chapter 65;
   (l) Abrasive paper or paperboard (heading No. 68.05) or paper backed or paperboard-backed mica (heading No. 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
   (m) Metal foil backed with paper or paperboard (generally to be classified in Section ⅩⅣ or ⅩⅤ);
   (n) Articles of heading No. 92.09;
   (o) Articles of Chapter 95 (for example, toys, games, sports requisites)
   (p) Chapter96(for example buttons、sanitary(sanitary napkin) and hemostatic plug、napkins and napkin liners for babies
3. Subject to the provisions of Note 7, headings Nos. 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, supercalendering, glazing or similar finishing, false watermarking or surface sizing, and also paper, paperboard, cellulose wading and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 $g/m^2$ and not more than 65 $g/m^2$, apply only to paper:
   (a) in strips or rolls of a width exceeding 28cm;
   (b) in rectangular(including square)sheets with one side exceeding 28cm and the other side exceeding 15cm in the unfolded state.

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五、税目48.02所称“书写、印刷或类似用途的纸及纸板”及“未打孔的穿孔卡片纸及穿孔纸带纸”,是指主要用漂白纸浆或用机械或化学—机械方法制得的纸浆制成的纸及纸板,并且符合下列任一标准:

每平方米重量不超过150克的纸或纸板:

(一)用机械或化学—机械方法制得的纤维含量在10%及以上,并且

1. 每平方米重量不超过80克;

2. 本体着色;

(二)灰分含量在8%以上,并且

1. 每平方米重量不超过80克;

2. 本体着色;

(三)灰分含量在3%以上,亮度在60%及以上;

(四)灰分含量在3%以上,但不超过8%,亮度低于60%,耐破指数等于或小于2.5千帕斯卡·平方米/克;

(五)灰分含量在3%及以下,亮度在60%及以上,耐破指数等于或小于2.5千帕斯卡·平方米/克。

每平方米重量超过150克的纸或纸板:

(一)本体着色;或

(二)亮度在60%及以上,并且

1. 厚度在225微米及以下;或

2. 厚度在225微米以上,但不超过508微米,灰分含量在3%以上;

(三)亮度低于60%,厚度不超过254微米,灰分含量在8%以上。

税目48.02不包括滤纸及纸板(含茶袋纸)或毡纸及纸板。

六、本章所称“牛皮纸及纸板”,是指所含用硫酸盐法或烧碱法制得的纤维不少于全部纤维重量的80%的纸及纸板。

七、除税目条文另有规定的以外,符合税目48.01至48.11中两个或两个以上税目所规定的纸、纸板、纤维素絮纸及纤维素纤维网纸,应按号列顺序归入有关税目中的最末一个税目。

八、税目48.01至48.09仅适用于下列规格的纸、纸板、纤维素絮纸及纤维素纤维网纸:

(一)成条或成卷,宽度超过36厘米;

(二)成张矩形(包括正方形),一边超过36厘米,另一边超过15厘米(以未折叠计)。

九、税目48.14所称“壁纸及类似品”,仅限于:

(一)适合作墙壁或天花板装饰用的成卷纸张,宽度不小于45厘米,但不超过160厘米:

1. 起纹、压花、染面、印有图案或经其他装饰的(例如起绒),不论是否用透明的防护塑料涂布或覆盖;

2. 表面饰有木粒或草粒而凹凸不平的;

3. 表面用塑料涂布或覆盖并起纹、压花、染面、印有图案或经其他装饰的;

5. For the purposes of heading No. 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150g/$m^2$:

(a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and

(ⅰ) ①weighing not more than 80 g/$m^2$,

(ⅱ) coloured throughout the mass; or

(b) containing more than 8% ash, and

(ⅰ) weighing not more than 80 g/$m^2$,

(ⅱ) coloured throughout the mass; or

(c) containing more than 3% ash and having a brightness of 60% or more;

(d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa/$m^2$/g;

(e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa·$m^2$/g.

For paper or paperboard weighing more than 150 g/$m^2$:

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more, and

(ⅰ) a caliper of 225 micrometres (microns) or less, or

(ⅱ) a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or

(c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading No. 48.02 does not, however, cover filter paper and paperboard (including tea-bag paper) or felt paper or paperboard.

6. In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings No. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8. Headings No. 48.01 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 36 cm;

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading No. 48.14, the expression “wallpaper and similar wall coverings” applies only to:

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:

(ⅰ) Grained, embossed, surface-coloured, designprinted or otherwise surface-decorated (for exanple, with textile flock), whether or not coated or covered with transparent protective plastics;

(ⅱ) With an uneven surface resulting from the incorporation ofparticles of wood, straw, etc.;

(ⅲ) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated;

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4. 表面用不论是否平行连结或编织的编结材料覆盖的；

（二）适于装饰墙壁或天花板用的经上述加工的纸边及纸条，不论是否成卷；

（三）由几幅拼成的壁纸，成卷或成张，贴到墙上可组成印制的风景或图案。

既可作铺地制品，也可作壁纸的以纸或纸板为底的产品，应归入税目 48.23。

十、税目 48.20 不包括切成一定尺寸的活页纸张或卡片，不论是否印制、压花、打孔。

十一、税目 48.23 主要适用于提花机或类似机器用的穿孔纸或卡片，以及纸花边。

十二、除税目 48.14 及 48.21 的货品外，印有图案、文字或图画的纸、纸板、纤维素絮纸及其制品，如果所印图案、文字或图画作为其主要用途，应归入第四十九章。

（ⅳ）Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading No. 48.23.

10. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading No. 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading No. 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

**子目注释：**

一、子目号 4804.11 及 4804.19 所称“牛皮挂面纸”，是指所含用硫酸盐法或烧碱法制得的木纤维不少于全部纤维重量的 80% 的成卷机器上光或砑光纸及纸板，每平方米重量超过 115 克，并且最低缪伦耐破度符合下表所示（其他重量的耐破度可参照下表换算）：

| 重　　量<br>克/平方米 | 最低耐破度<br>千帕斯卡 |
|---|---|
| 115 | 393 |
| 125 | 417 |
| 200 | 637 |
| 300 | 824 |
| 400 | 961 |

二、子目号 4804.21 及 4804.29 所称“袋用牛皮纸”，是指所含用硫酸盐法或烧碱法制得的木纤维不少于全部纤维重量的 80% 的成卷机器上光纸，每平方米重量不小于 60 克，但不超过 115 克，并且符合下列一种规格：

（一）缪伦耐破指数不小于 3.7 千帕斯卡·平方米/克，并且横向伸长率大于 4.5%，纵向伸长率大于 2%；

（二）至少能达到下表所示的最小撕裂度和抗张强度（其他重量的可参照下表换算）：

**Subheading Notes:**

1. For the purposes of subheadings No. 4804.11 and 4804.19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 $g/m^2$ and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

| Weight<br>$g/m^2$ | Minimum Mullen bursting strength<br>kPa |
|---|---|
| 115 | 393 |
| 125 | 417 |
| 200 | 637 |
| 300 | 834 |
| 400 | 961 |

2. For the puposes of subheadings Nos. 4804.21 and 4804.29, “sack kraft paper” means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 $g/m^2$ but not more than 115 $g/m^2$ and meeting one of the following sets of specifications:

(a) Having a Mullen burst index of not less than 3.7 kPa·$m^2/g$ and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.

(b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

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| 重　量<br>克/平方米 | 最小撕裂度<br>毫牛顿 | | 最小抗张强度<br>千牛顿/米 | |
|---|---|---|---|---|
| | 纵　向 | 纵向<br>加横向 | 横　向 | 纵向<br>加横向 |
| 60 | 700 | 1510 | 1.9 | 6 |
| 70 | 830 | 1790 | 2.3 | 7.2 |
| 80 | 965 | 2070 | 2.8 | 8.3 |
| 100 | 1230 | 2635 | 3.7 | 10.6 |
| 115 | 1425 | 3060 | 4.4 | 12.3 |

| Weight<br>g/m² | Minimum tear<br>mN | | Minimum tensile<br>kN/m | |
|---|---|---|---|---|
| | Machine direction | Machine direction plus cross direction | Cross direction | Machine direction plus cross direction |
| 60 | 700 | 1,510 | 1.9 | 6 |
| 70 | 830 | 1,790 | 2.3 | 7.2 |
| 80 | 2965 | 2070 | 2.8 | 8.3 |
| 100 | 1230 | 2635 | 3.7 | 10.6 |
| 115 | 1425 | 3060 | 4.4 | 12.3 |

三、子目号 4805.11 所称“半化学的瓦楞纸”，是指所含用机械和化学联合法制得的未漂白硬木纤维不少于全部纤维重量的65%的成卷纸张，并且在温度为23℃和相对湿度为50%时，经过30分钟的瓦楞芯纸平压强度测定(CMT30)，抗压强度超过1.8牛顿/克/平方米。

四、子目4805.12包括主要用机械和化学联合法制得的草浆制成的成卷纸张，每平方米重量在130克及以上，并且在温度为23℃和相对湿度为50%时，经过30分钟的瓦楞芯纸平压强度测定(CMT30)，抗压强度超过1.4牛顿/克/平方米。

五、子目4805.24及4805.25包括全部或主要用回收(废碎)纸及纸板制得的纸浆制成的纸及纸板。强韧箱纸板也可以有一面用染色纸或由漂白或未漂白的非再生浆制得的纸做表层。这些产品缪伦耐破指数不小于2千帕斯卡·平方米/克。

六、子目号4805.30所称“亚硫酸盐包装纸”，是指所含用亚硫酸盐法制得的木纤维超过全部纤维重量的40%的机器砑光纸，灰分含量不超过8%，并且缪伦耐破指数不小于1.47千帕斯卡·平方米/克。

七、子目号4810.22所称“轻质涂布纸”，是指双面涂布纸，其每平方米总重量不超过72克，每面每平方米的涂层重量不超过15克，原纸中所含用机械方法制得的木纤维不少于全部纤维重量的50%。

3. For the purposes of subheading No. 4805.11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 N/g/m² at 50% relative humidity, at 23℃.

4. Subheading No. 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 23℃.

5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.

6. For the purposes of subheading No. 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulpohite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa·m²/g.

7. For the purposes of subheading No. 4810.22, “lightweight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **48.01** | **成卷或成张的新闻纸：** | | | | | | | **Newsprint, in rolls or sheets:** |
| 4801.0010 | ---成卷的 | 5 | 30 | 17 | | 千克 | | ---In rolls |
| 4801.0090 | ---其他 | 5 | 30 | 17 | | 千克 | | ---Other |
| **48.02** | **书写、印刷或类似用途的未经涂布的纸及纸板、未打孔的穿孔卡片纸及穿孔纸带纸，成卷或成张矩形(包括正方形)，任何尺寸，但税目48.01或48.03的纸除外；手工制纸及纸板：** | | | | | | | **Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punchcards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard:** |
| | -手工制纸及纸板： | | | | | | | -Hand-made paper and paperboard: |
| 4802.1010 | ---宣纸 | 7.5 | 70 | 17 | 13 | 千克 | | ---Rice paper |
| 4802.1090 | ---其他 | 7.5 | 70 | 17 | 13 | 千克 | | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -光敏、热敏、电敏纸及纸板的原纸和原纸板： | | | | | | | -Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard: |
| 4802.2010暂 | ---照相原纸 | 5 | 40 | 17 | | 千克 | | ---Photo paper base |
| 4802.2090 | ---其他 | 7.5 | 40 | 17 | | 千克 | | ---Other |
| 4802.4000 | -壁纸原纸 | 7.5 | 40 | 17 | | 千克 | | -Wallpaper base |
| | -其他纸及纸板，不含用机械或化学—机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%： | | | | | | | -Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: |
| 4802.5400 | --每平方米重量小于40克 | 7.5 | 30 | 17 | | 千克 | | --Weighing less than 40 g/m$^2$ |
| 4802.5500 | --每平方米重量在40克及以上，但不超过150克，成卷 | 5 | 30 | 17 | | 千克 | | --Weighing 40 g/m$^2$ or more but not more than 150 g/m$^2$, in rolls |
| 4802.5500 10 | 40g<每平方米重≤150g的胶版纸(成卷，机械或化学-机械法制得的纤维含量≤10%) | 5 | 30 | 17 | | 千克 | | Offset paper, in rolls, 40g/m$^2$<w≤150g/m$^2$, containing fibres≤10%, obtained by a mechanical or chemi-mechanical process |
| 4802.5500 90 | 40g<每平方米重≤150g未涂布中厚纸(书写印刷用，成卷，含机械或化学-机械法制纤维含量≤10%) | 5 | 30 | 17 | | 千克 | | Paper, of a kind used for writing, printing or other graphic purposes, in rolls, 40g/m$^2$<w≤150g/m$^2$, containing fibres≤10%, obtained by a mechanical or chemi-mechanical process |
| 4802.5600 | --每平方米重量在40克及以上，但不超过150克，一边不超过435毫米，另一边不超过297毫米(以未折叠计)，成张的 | 5 | 30 | 17 | | 千克 | | --Weighing 40 g/m$^2$ or more but not more than 150 g/m$^2$, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state |
| 4802.5600 10 | 成张40g<每平方米重≤150g胶版纸(长≤435mm，宽≤297mm含机械或化学-机械法制纤维≤10%) | 5 | 30 | 17 | | 千克 | | Offset paper, in sheets, 40g/m$^2$ < w ≤ 150g/m$^2$ (length≤435mm, width≤297mm, containing fibres≤10%, obtained by a mechanical or chemi-mechanical process) |
| 4802.5600 90 | 40g<每平方米重≤150g未涂布纸，成张(书写印刷，长≤435mm，宽≤297mm含机械或半化学浆≤10%) | 5 | 30 | 17 | | 千克 | | Uncoated paper, 40g/m$^2$ < w ≤ 150g/m$^2$ (of a kind used for writing, printing or other graphic purposes, in sheets, length≤435mm, width≤297mm, containing fibres≤10%, obtained by a mechanical or chemi-mechanical process) |
| 4802.5700 | --其他，每平方米重量在40克及以上，但不超过150克 | 5 | 30 | 17 | | 千克 | | --Other, weighing 40 g/m$^2$ or more but not more than 150 g/m$^2$ |
| 4802.5700 10 | 其他40g<每平方米重≤150g的胶版纸(机械或化学-机械法制得的纤维含量≤10%) | 5 | 30 | 17 | | 千克 | | Other offset paper, 40g/m$^2$<w≤150g/m$^2$, containing fibres≤10%, obtained by a mechanical or chemi-mechanical process |
| 4802.5700 90 | 其他40g<每平方米重≤150g未涂中厚纸(书写印刷用，含机械或化学-机械法制纤维≤10%) | 5 | 30 | 17 | | 千克 | | Other uncoated paper, 40g/m$^2$<w≤150g/m$^2$, of a kind used for writing, printing or other graphic purposes, containing fibres≤10%, obtained by a mechanical or chemi-mechanical process |
| 4802.5800 | --每平方米重量超过150克 | 5 | 30 | 17 | | 千克 | | --Weighing more than 150 g/m$^2$ |
| 4802.6100 | --成卷的 | 5 | 30 | 17 | | 千克 | | - -In rolls |
| 4802.6200 | --成张的，一边不超过435毫米，另一边不超过297毫米(以未折叠计) | 5 | 30 | 17 | | 千克 | | --In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state |
| 4802.6900 | --其他 | 5 | 30 | 17 | | 千克 | | - -Other |
| | --其他： | | | | | | | --Other: |

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|---|---|---|---|---|---|---|---|---|
| **48.03** | **卫生纸、面巾纸、餐巾纸以及家庭或卫生用的类似纸、纤维素絮纸和纤维素纤维网纸,不论是否起纹、压花、打孔、染面、饰面或印花,成卷或成张的:** | | | | | | | **Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets:** |
| 4803.0000 | 卫生纸、面巾纸、餐巾纸以及家庭或卫生用的类似纸、纤维素絮纸和纤维素纤维网纸,不论是否起纹、压花、打孔、染面、饰面或印花,成卷或成张的 | 7.5 | 40 | 17 | | 千克 | A | Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets |
| **48.04** | **成卷或成张的未经涂布的牛皮纸及纸板,但不包括税目48.02或48.03的货品:** | | | | | | | **Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03:** |
| | -牛皮挂面纸: | | | | | | | -Krafliner: |
| 4804.1100 | --未漂白 | 5 | 30 | 17 | | 千克 | | --Unbleached |
| 4804.1900 | --其他 | 5 | 30 | 17 | | 千克 | | --Other |
| | -袋用牛皮纸: | | | | | | | -Sack kraft paper: |
| 4804.2100 | --未漂白 | 5 | 30 | 17 | | 千克 | | --Unbleached |
| 4804.2900 | --其他 | 5 | 30 | 17 | | 千克 | | --Other |
| | -其他牛皮纸及纸板,每平方米重量不超过150克: | | | | | | | -Other kraft paper and paperboard weighing 150 g/$m^2$ or less: |
| 4804.3100 | --未漂白 | 2 | 30 | 17 | | 千克 | | --Unbleached |
| 4804.3100 20 | 未漂白的其他薄牛皮纸及纸板(抗张指数(横向+纵向)大于等于69N.M/g,撕裂指数(纵向)大于等于10mN2/g,抗张能量吸收指数(横向)大于等于1.0J/g,抗张能量吸收指数(纵向)大于等于0.8J/g,透气度大于等于3.4um/(Pa.s),伸长率(纵向)大于等于2%。(薄纸指每平方米重≤150克,成卷或成张未经涂布的) | 2.0 | 30 | 17 | 0 | 千克 | | Uncoatde krafliner paper and paperboard(tensile index (vertical + lateral) is greater than or equal to 69 N. M/g, tear index (vertical) is greater than or equal to 10 mN2 / g, tensile energy absorption index (horizontal) is greater than or equal to 1.0 J/g, tensile energy absorption index (vertical) is greater than or equal to 0.8 J/g, porosity is greater than or equal to 3.4 um/(Pa. s), elongation (vertical) is greater than or equal to 2%. (tissue paper refers to the per square metre weighs ≤ 150 grams or less, roll or into zhang without coating) |
| 4804.3100 90 | 未漂白的其他薄牛皮纸及纸板(薄纸指每平米重≤150克,成卷或成张未经涂布的) | 2 | 30 | 17 | | 千克 | | Other uncoated kraft paper and paperboard, unbleached(w≤150g/$m^2$,in rolls or sheets) |
| 4804.3900 | --其他 | 2 | 30 | 17 | | 千克 | | --Other |
| | -其他牛皮纸及纸板,每平方米重量超过150克,但小于225克: | | | | | | | -Other kraft paper and paperboard weighing more than 150 g/$m^2$ but less than 225g/$m^2$: |
| 4804.4100 | --未漂白 | 2 | 30 | 17 | | 千克 | | --Unbleached |
| 4804.4100 90 | 未漂白的其他中厚牛皮纸及纸板(中厚指150克<每平米重<225克,成卷或成张未涂布的) | 2 | 30 | 17 | | 千克 | | Other Uncoated kraft paper and paperboard, unbleached(150g/$m^2$<w<225g/$m^2$,in rolls or sheets) |
| 4804.4200 | --本体均匀漂白,所含用化学方法制得的木纤维超过全部纤维重量的95% | 5 | 30 | 17 | | 千克 | | --Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process |
| 4804.4900 | --其他 | 2 | 30 | 17 | | 千克 | | --Other |

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|---|---|---|---|---|---|---|---|---|
| | -其他牛皮纸及纸板,每平方米重量在225克及以上: | | | | | | | -Other kraft paper and paperboard weighing 225 g/m$^2$ or more: |
| 4804.5100 | --未漂白 | 2 | 30 | 17 | | 千克 | | --Unbleached |
| 4804.5100 90 | 其他未漂白的其他厚牛皮纸及纸板(厚纸指每平方米重量≥225克,成卷或成张未经涂布的) | 2 | 30 | 17 | | 千克 | | Other Uncoated kraft paper and paperboard, unbleached (w≥225g/m$^2$, in rolls or sheets) |
| 4804.5200 | --本体均匀漂白,所含用化学方法制得的木纤维超过全部纤维重量的95% | 5 | 30 | 17 | | 千克 | | --Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process |
| 4804.5900 | --其他 | 2 | 30 | 17 | | 千克 | | --Other |
| **48.05** | **成卷或成张的其他未经涂布的纸及纸板,加工程度不超过本章注释三所列范围:** | | | | | | | **Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter:** |
| | -瓦楞原纸: | | | | | | | -Fluting paper: |
| 4805.1100 | --半化学的瓦楞原纸 | 7.5 | 30 | 17 | | 千克 | | --Semi-chemical fluting paper |
| 4805.1200 | --草浆瓦楞原纸 | 7.5 | 30 | 17 | | 千克 | | --Straw fluting paper |
| 4805.1900 | --其他 | 7.5 | 30 | 17 | | 千克 | | --Other |
| | -强韧箱纸板(再生挂面纸板): | | | | | | | -Testliner(recycled liner board): |
| 4805.2400 | --每平方米重量在150克及以下 | 7.5 | 30 | 17 | | 千克 | | --Weighing 150 g/m$^2$ or less |
| 4805.2500 | --每平方米重量超过150克 | 7.5 | 30 | 17 | | 千克 | | --Weighing more than 150 g/m$^2$ |
| 4805.3000 | -亚硫酸盐包装纸 | 7.5 | 30 | 17 | | 千克 | | -Sulphite wrapping paper |
| 4805.4000 | -滤纸及纸板 | 7.5 | 30 | 17 | | 千克 | | -Filter paper and paperboard |
| 4805.5000 | -毡纸及纸板 | 7.5 | 30 | 17 | | 千克 | | -Felt paper and paperboard |
| | -其他: | | | | | | | -Other: |
| | --每平方米重量在150克及以下: | | | | | | | --Weighing 150 g/m$^2$ or less: |
| 4805.9110 | ---电解电容器原纸 | 7.5 | 30 | 17 | | 千克 | | ---Paper for electrolytic capacitor |
| 4805.9190 | ---其他 | 7.5 | 30 | 17 | | 千克 | | ---Other |
| 4805.9200 | --每平方米重量超过150克以上,但小于225克 | 7.5 | 30 | 17 | | 千克 | | --Weighing more than 150 g/m$^2$ but less than 225 g/m$^2$ |
| 4805.9300 | --每平方米重量在225克及以上 | 7.5 | 30 | 17 | | 千克 | | --Weighing 225 g/m$^2$ or more |
| **48.06** | **成卷或成张的植物羊皮纸、防油纸、描图纸、半透明纸及其他高光泽透明或半透明纸:** | | | | | | | **Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:** |
| 4806.1000 | -植物羊皮纸 | 7.5 | 40 | 17 | | 千克 | | -Vegetable parchment |
| 4806.2000 | -防油纸 | 7.5 | 40 | 17 | | 千克 | | -Greaseproof papers |
| 4806.3000 | -描图纸 | 7.5 | 30 | 17 | | 千克 | | -Tracing papers |
| 4806.4000[暂] | -高光泽透明或半透明纸 | 5 | 40 | 17 | | 千克 | | -Glassine and other glazed transparent or translucent papers |
| **48.07** | **成卷或成张的复合纸及纸板(用黏合剂粘合各层纸或纸板制成),未经表面涂布或未浸渍,不论内层是否有加强材料:** | | | | | | | **Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:** |
| 4807.0000[暂] | 成卷或成张的复合纸及纸板(用黏合剂粘合各层纸或纸板制成),未经表面涂布或未浸渍,不论内层是否有加强材料 | 5 | 40 | 17 | | 千克 | | Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets |

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|---|---|---|---|---|---|---|---|---|
| **48.08** | **成卷或成张的瓦楞纸及纸板(不论是否与平面纸胶合)、皱纹纸及纸板、压纹纸及纸板、穿孔纸及纸板,但税目48.03的纸除外:** | | | | | | | **Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No. 48.03:** |
| 4808.1000 | -瓦楞纸及纸板,不论是否穿孔 | 7.5 | 30 | 17 | | 千克 | | -Corrugated paper and paperboard, whether or not perforated |
| 4808.4000 | -皱纹牛皮纸,不论是否压花或穿孔 | 7.5 | 40 | 17 | | 千克 | | -Kraft paper, creped or crinkled, whether or not embossed or perforated |
| 4808.9000 | -其他 | 7.5 | 40 | 17 | | 千克 | | -Other |
| **48.09** | **复写纸、自印复写纸及其他拷贝或转印纸(包括涂布或浸渍的油印蜡纸或胶印版纸),不论是否印制,成卷或成张的:** | | | | | | | **Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets:** |
| 4809.2000 | -自印复写纸 | 7.5 | 40 | 17 | | 千克 | | -Self-copy paper |
| 4809.9000 | -其他 | 7.5 | 40 | 17 | | 千克 | | -Other |
| **48.10** | **成卷或成张矩形(包括正方形)的任何尺寸的单面或双面涂布高岭土或其他无机物质(不论是否加黏合剂)的纸及纸板,未涂布其他涂料,不论是否染面、饰面或印花:** | | | | | | | **Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size:** |
| | -书写、印刷或类似用途的纸及纸板,不含用机械或化学—机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%: | | | | | | | -Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: |
| 4810.1300 | --成卷的 | 5 | 40 | 17 | | 千克 | | --In rolls |
| 4810.1300 01 | 成卷的铜版纸(所含用机械或化学-机械法制得的纤维≤10%) | 5 | 40 | 17 | | 千克 | | Art paper, in rolls (containing fibres ≤ 10%, obtained by a mechanical or chemi-mechanical process) |
| 4810.1300 90 | 涂无机物的其他书写/印刷或类似用途纸/纸板(成卷的,所含用机械或化学-机械法制得的纤维≤10%) | 5 | 40 | 17 | | 千克 | | Other paper and paperboard, coated with inorganic substances, of a kind used for writing, printing or other graphic purposes (containing fibres≤10%, obtained by a mechanical or chemi-mechanical process, in rolls) |
| 4810.1400 | --成张的,一边不超过435毫米,另一边不超过297毫米(以未折叠计) | 5 | 40 | 17 | | 千克 | | --In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state |
| 4810.1900 | --其他 | 5 | 40 | 17 | | 千克 | | --Other |
| | -书写、印刷或类似用途的纸及纸板,所含用机械或化学—机械方法制得的纤维超过全部纤维重量的10%: | | | | | | | -Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: |
| 4810.2200 | --轻质涂布纸 | 5 | 40 | 17 | | 千克 | | --Light-weight coated paper |
| 4810.2900 | --其他 | 5 | 40 | 17 | | 千克 | | --Other |

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|---|---|---|---|---|---|---|---|---|
| | -牛皮纸及纸板,但书写、印刷或类似用途的除外: | | | | | | | -Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: |
| 4810.3100 | --本体均匀漂白,所含用化学方法制得的木纤维超过全部纤维重量的95%,每平方米重量不超过150克 | 5 | 40 | 17 | | 千克 | | --Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 $g/m^2$ or less |
| 4810.3100 10 | 涂无机物的白板纸、白卡纸(薄纸指每平方米重≤150g,含用化学方法制得木纤维) | 5 | 40 | 17 | | 千克 | | White board and ivory board, bleached, coated with inarganic substances ($w \leq 150g/m^2$, consisting of wood fibres obtained by a chemical process) |
| 4810.3100 90 | 涂无机物的薄漂白牛皮纸及纸板(薄纸指每平方米重量≤150克,含用化学方法制得的木纤维) | 5 | 40 | 17 | | 千克 | | White kraft paper and paperboard, bleached, coated with inorganic substances, ($w \leq 150g/m^2$, consisting of wood fibres obtained by a chemical process) |
| 4810.3200 | --本体均匀漂白,所含用化学方法制得的木纤维超过全部纤维重量的95%,每平方米重量超过150克 | 5 | 40 | 17 | | 千克 | | --Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than $150g/m^2$ |
| 4810.3200 10 | 涂无机物的白板纸、白卡纸(厚纸指每平方米重量>150克,含用化学方法制得的木纤维) | 5 | 40 | 17 | | 千克 | | White board and ivory board, bleached, coated with inorganic substances($w>150g/m^2$ consisting of wood fibres obtained by a chemical process) |
| 4810.3200 90 | 涂无机物的厚漂白牛皮纸及纸板(厚纸指每平方米重量>150g,含用化学方法制得的木纤维) | 5 | 40 | 17 | | 千克 | | White kraft paper and paperboard, bleached, coated with inorganic substances( $w>150g/m^2$, consisting of wood fibres obtained by a chemical process) |
| 4810.3900 | --其他 | 5 | 40 | 17 | | 千克 | | --Other |
| | -其他纸及纸板: | | | | | | | -Other paper and paperboard: |
| 4810.9200 | --多层的 | 5 | 40 | 17 | | 千克 | | --Multiply |
| 4810.9900 | --其他 | 7.5 | 40 | 17 | | 千克 | | --Other |
| **48.11** | **成卷或成张矩形(包括正方形)的任何尺寸的经涂布、浸渍、覆盖、染面、饰面或印花的纸、纸板、纤维素絮纸及纤维素纤维网纸,但税目48.03、48.09或48.10的货品除外:** | | | | | | | **Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading No. 48.03, 48.09or 48.10:** |
| 4811.1000 | -焦油纸及纸板、沥青纸及纸板 | 7.5 | 40 | 17 | | 千克 | | -Tarred, bituminised or asphalted paper and paperboard |
| | -胶粘纸及纸板: | | | | | | | -Gummed or adhesive paper and paperboard: |
| 4811.4100 | --自粘的 | 7.5 | 40 | 17 | | 千克 | | --Self-adhesive |
| 4811.4900 | --其他 | 7.5 | 40 | 17 | | 千克 | | --Other |
| | -用塑料(不包括黏合剂)涂布、浸渍或覆盖的纸及纸板: | | | | | | | -Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): |
| | --漂白的,每平方米重量超过150克: | | | | | | | --Bleached, weighing more than $150g/m^2$: |
| 4811.5110[暂] | ---彩色相纸用双面涂塑厚纸 | 1 | 40 | 17 | | 千克 | | ---Paper coated on both sides with plastics for colour photography |
| | ---其他: | | | | | | | ---Other: |
| 4811.5191 | ----纸塑铝复合材料 | 7.5 | 40 | 17 | | 千克 | | ----Paper-plastic compound material |
| 4811.5199 | ----其他 | 7.5 | 40 | 17 | | 千克 | | ----Other |
| | --其他: | | | | | | | --Other: |
| 4811.5910 | ---绝缘纸及纸板 | 7.5 | 30 | 17 | | 千克 | | ---Insulating paper and paperboard |
| | ---其他: | | | | | | | ---Other: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 4811.5991 | ----镀铝的 | 7.5 | 40 | 17 | | 千克 | | ----Aluminium plated |
| 4811.5999 | ----其他 | 7.5 | 40 | 17 | | 千克 | | ----Other |
| | -用蜡、石蜡、硬脂精、油或甘油涂布、浸渍、覆盖的纸及纸板： | | | | | | | -Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol： |
| 4811.6010 | ---绝缘纸及纸板 | 7.5 | 30 | 17 | | 千克 | | ---Insulating paper and paperboard |
| 4811.6090 | ---其他 | 7.5 | 40 | 17 | | 千克 | | ---Other |
| 4811.9000 | -其他纸、纸板、纤维素絮纸及纤维素纤维网纸 | 7.5 | 40 | 17 | | 千克 | | -Other paper, paperboard, cellulose wadding and webs of cellulose fibres |
| **48.12** | **纸浆制的滤块、滤板及滤片：** | | | | | | | **Filter blocks, slabs and plates, of paper pulp：** |
| 4812.0000 | 纸浆制的滤块、滤板及滤片 | 7.5 | 40 | 17 | | 千克 | | Filter blocks, slabs and plates, of paper pulp |
| **48.13** | **卷烟纸，不论是否切成一定尺寸、成小本或管状：** | | | | | | | **Cigarette paper, whether or not cut to size or in the form of booklets or tubes：** |
| 4813.1000 | -成小本或管状 | 7.5 | 100 | 17 | | 千克 | 7 | -In the form of booklets or tubes |
| 4813.2000 | -宽度不超过5厘米成卷的 | 7.5 | 100 | 17 | | 千克 | 7 | -In rolls of a width not exceeding 5 cm |
| 4813.9000 | -其他 | 7.5 | 100 | 17 | | 千克 | 7 | -Other |
| **48.14** | **壁纸及类似品；窗用透明纸：** | | | | | | | **Wallpaper and similar wall coverings; window transparencies of paper：** |
| 4814.2000 | -用塑料涂面或盖面的壁纸及类似品，起纹、压花、着色、印刷图案或经其他装饰 | 7.5 | 50 | 17 | 13 | 千克 | | -Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics |
| 4814.9000 | -其他 | 7.5 | 50 | 17 | | 千克 | | -Other |
| 4814.9000 10 | 用木粒或草粒等饰面的壁纸 | 7.5 | 50 | 17 | | 千克 | A | "Ingrain" paper |
| 4814.9000 90 | 其他壁纸及类似品，窗用透明纸 | 7.5 | 50 | 17 | | 千克 | | Other wallpaper and similar wall coverings, window transparencies of paper |
| **48.16** | **复写纸、自印复写纸及其他拷贝或转印纸(不包括税目48.09的纸)、油印蜡纸或胶印版纸，不论是否盒装：** | | | | | | | **Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes：** |
| 4816.2000 | -自印复写纸 | 7.5 | 70 | 17 | | 千克 | | -Self-copy paper |
| | -其他： | | | | | | | -Other： |
| 4816.9010 | ---热敏转印纸 | 7.5 | 40 | 17 | | 千克 | | ---Heat transfer paper |
| 4816.9090 | ---其他 | 7.5 | 70 | 17 | | 千克 | | ---Other |
| **48.17** | **纸或纸板制的信封、封缄信片、素色明信片及通信卡片；纸或纸板制的盒子、袋子及夹子，内装各种纸制文具：** | | | | | | | **Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery：** |
| 4817.1000 | -信封 | 7.5 | 80 | 17 | 13 | 千克 | | -Envelopes |
| 4817.2000 | -封缄信片、素色明信片及通信卡片 | 7.5 | 80 | 17 | 13 | 千克 | | -Letter cards, plain postcards and correspondence cards |
| 4817.3000 | -纸或纸板制的盒子、袋子及夹子，内装各种纸制文具 | 7.5 | 80 | 17 | 13 | 千克 | | -Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery |

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|---|---|---|---|---|---|---|---|---|
| **48.18** | 卫生纸及类似纸,家庭或卫生用纤维素絮纸及纤维素纤维网纸,成卷宽度不超过36厘米或切成一定尺寸或形状的;纸浆、纸、纤维素絮纸或纤维素纤维网纸制的手帕、面巾、台布、餐巾、床单及类似的家庭、卫生或医院用品、衣服及衣着附件: | | | | | | | **Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:** |
| 4818.1000 | -卫生纸 | 7.5 | 80 | 17 | 5 | 千克 | A | -Toilet paper |
| 4818.2000 | -纸手帕及纸面巾 | 7.5 | 90 | 17 | 5 | 千克 | A | -Handkerchiefs, cleansing or facial tissues and towels |
| 4818.3000 | -纸台布及纸餐巾 | 7.5 | 90 | 17 | 5 | 千克 | A | -Tablecloths and serviettes |
| 4818.5000 | -衣服及衣着附件 | 7.5 | 90 | 17 | 13 | 千克 | A | -Articles of apparel and clothing accessories |
| 4818.9000 | -其他 | 7.5 | 90 | 17 | 13 | 千克 | A | -Other |
| **48.19** | 纸、纸板、纤维素絮纸或纤维素纤维网纸制的箱、盒、匣、袋及其他包装容器;纸或纸板制的卷宗盒、信件盘及类似品,供办公室、商店及类似场所使用的: | | | | | | | **Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays and similar articles, of paper or paperboard of a kind used in offices, shops or the like:** |
| 4819.1000 | -瓦楞纸或纸板制的箱、盒、匣 | 5 | 80 | 17 | 13 | 千克 | | -Cartons, boxes and cases, of corrugated paper or paperboard |
| 4819.2000 | -非瓦楞纸或纸板制的可折叠箱、盒、匣 | 5 | 80 | 17 | 13 | 千克 | | -Folding cartons, boxes and cases, of noncorrugated paper or paperboard |
| 4819.3000 | -底宽40厘米及以上的纸袋 | 7.5 | 80 | 17 | 13 | 千克 | | -Sacks and bags, having a base of a width of 40 cm or more |
| 4819.4000 | -其他纸袋,包括锥形袋 | 7.5 | 80 | 17 | 13 | 千克 | | -Other sacks and bags, including cones |
| 4819.5000 | -其他包装容器,包括唱片套 | 7.5 | 80 | 17 | 13 | 千克 | A | -Other packing containers, including record sleeves |
| 4819.6000 | -办公室、商店及类似场所使用的卷宗盒、信件盘、存储盒及类似品 | 7.5 | 80 | 17 | 13 | 千克 | | -Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like |
| **48.20** | 纸或纸板制的登记本、账本、笔记本、订货本、收据本、信笺本、记事本、日记本及类似品、练习本、吸墨纸本、活动封面(活页及非活页)、文件夹、卷宗皮、多联商业表格纸、页间夹有复写纸的本及其他文具用品;纸或纸板制的样品簿、粘贴簿及书籍封面: | | | | | | | **Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard:** |
| 4820.1000 | -登记本、账本、笔记本、订货本、收据本、信笺本、记事本、日记本及类似品 | 7.5 | 80 | 17 | 13 | 千克 | | -Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles |
| 4820.2000 | -练习本 | 7.5 | 80 | 17 | 13 | 千克 | | -Exercise books |
| 4820.3000 | -活动封面(书籍封面除外)、文件夹及卷宗皮 | 7.5 | 80 | 17 | 13 | 千克 | | -Binders (other than book covers), folders and file covers |
| 4820.4000 | -多联商业表格纸、本页间夹有复写纸的本 | 7.5 | 80 | 17 | 13 | 千克 | | -Manifold business forms and interleaved carbon sets |
| 4820.5000 | -样品簿及粘贴簿 | 7.5 | 80 | 17 | 13 | 千克 | | -Albums for samples or for collections |
| 4820.9000 | -其他 | 7.5 | 80 | 17 | 13 | 千克 | | -Other |
| **48.21** | 纸或纸板制的各种标签,不论是否印制: | | | | | | | **Paper or paperboard labels of all kinds, whether or not printed:** |

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|---|---|---|---|---|---|---|---|---|
| 4821.1000 | -印制 | 7.5 | 50 | 17 | 13 | 千克 | | -Printed |
| 4821.9000 | -其他 | 7.5 | 50 | 17 | 13 | 千克 | | -Other |
| **48.22** | **纸浆、纸或纸板(不论是否穿孔或硬化)制的筒管、卷轴、纡子及类似品:** | | | | | | | **Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):** |
| 4822.1000 | -纺织纱线用 | 7.5 | 35 | 17 | 13 | 千克 | | -Of a kind used for winding textile yarn |
| 4822.9000 | -其他 | 7.5 | 70 | 17 | 13 | 千克 | | -Other |
| **48.23** | **切成一定尺寸或形状的其他纸、纸板、纤维素絮纸及纤维素纤维网纸;纸浆、纸、纸板、纤维素絮纸及纤维素纤维网纸制的其他物品:** | | | | | | | **Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:** |
| 4823.2000 | -滤纸及纸板 | 7.5 | 30 | 17 | 13 | 千克 | | -Filter paper and paperboard |
| 4823.4000 | -已印制的自动记录器用打印纸卷、纸张及纸盘 | 7.5 | 30 | 17 | 13 | 千克 | | -Rolls, sheets and dials, printed for sel-frecording apparatus |
| | -纸或纸板制的盘、碟、盆、杯及类似品: | | | | | | | -Trays, dishes, plates, cups and the like, of paper or paperboard: |
| 4823.6100 | --竹浆纸制 | 7.5 | 90 | 17 | 13 | 千克 | A | --Of bamboo |
| | --其他: | | | | | | | --Other: |
| 4823.6910 | ---非木植物浆制 | 7.5 | 90 | 17 | 13 | 千克 | A | ---Non woody plant pulp |
| 4823.6990 | ---其他 | 7.5 | 90 | 17 | 13 | 千克 | A | ---Other |
| 4823.7000 | -压制或模制纸浆制品 | 7.5 | 90 | 17 | 13 | 千克 | | -Moulded or pressed articles of paper pulp |
| | -其他: | | | | | | | -Other: |
| 4823.9010 | ---以纸或纸板为底制的铺地制品 | 7.5 | 90 | 17 | | 千克 | | ---Floor coverings on a base of paper or of paperboard whether or not cut to size |
| 4823.9020 | ---神纸及类似用品 | 7.5 | 180 | 17 | 13 | 千克 | | ---Joss paper and the like |
| 4823.9030 | ---纸扇 | 7.5 | 90 | 17 | 13 | 千克 | | ---Paper fans |
| 4823.9090 | ---其他 | 7.5 | 90 | 17 | 13 | 千克 | | ---Other |

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# 第四十九章
# 书籍、报纸、印刷图画及其他印刷品;手稿、打字稿及设计图纸

# Chapter 49
# Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

**注释:**

一、本章不包括:

(一)透明基的照相负片或正片(第三十七章);

(二)立体地图、设计图表或地球仪、天体仪,不论是否印刷(税目 90.23);

(三)第九十五章的扑克牌或其他物品;

(四)雕版画、印刷画、石印画的原本(税目 97.02),税目 97.04 的邮票、印花税票、纪念封、首日封、邮政信笺及类似品,以及第九十七章的超过一百年的古物或其他物品。

二、第四十九章所称"印刷",也包括用胶版复印机、油印机印制,在自动数据处理设备控制下打印绘制,压印、冲印、感光复印、热敏复印或打字。

三、用纸以外材料装订成册的报纸、杂志和期刊,以及一期以上装订在同一封面里的成套报纸、杂志和期刊,应归入税目 49.01,不论是否有广告材料。

四、税目 49.01 还包括:

(一)附有说明文字,每页编有号数以便装订成一册或几册的整集印刷复制品,例如,美术作品、绘画;

(二)随同成册书籍的图画附刊;

(三)供装订书籍或小册子用的散页、集页或书帖形式的印刷品,已构成一部作品的全部或部分。

但没有说明文字的印刷图画或图解,不论是否散页或书帖形式,应归入税目49.11。

五、除本章注释三另有规定的以外,税目 49.01 不包括主要作广告用的出版物(例如,小册子、散页印刷品、商业目录、同业公会出版的年鉴、旅游宣传品),这类出版物应归入税目49.11。

六、税目 49.03 所称"儿童图画书",是指以图画为主、文字为辅,供儿童阅览的书籍。

**Notes:**

1. This Chapter does not cover:
   (a) Photographic negatives or positives on transparent bases (Chapter 37);
   (b) Maps, plans or globes, in relief, whether or not printed (heading No. 90.23);
   (c) Playing cards or other goods of Chapter 95;
   (d) Original engravings, prints or lithographs (heading No. 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading No. 49.01, whether or not containing advertising material.
4. Heading No. 49.01 also covers:
   (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
   (b) A pictorial supplement accompanying, and subsidiary to, a bound volume;
   (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

   However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.
5. Subject to Note 3 to this Chapter, heading No. 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 49.11.
6. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **49.01** | **书籍、小册子、散页印刷品及类似印刷品,不论是否单张:** | | | | | | | **Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:** |
| 4901.1000 | -单张的,不论是否折叠 | 0 | 0 | 13 | 0,13 | 千克 | | -In single sheets, whether or not folded |
| | -其他: | | | | | | | -Other: |
| 4901.9100 | --字典或百科全书及其连续出版的分册 | 0 | 0 | 13 | 0,13 | 千克 | | --Dictionaries and encyclopaedias, and serial instalments thereof |
| 4901.9900 | --其他 | 0 | 0 | 13 | 0,13 | 千克 | | --Other |
| **49.02** | **报纸、杂志及期刊,不论有无插图或广告材料:** | | | | | | | **Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:** |
| 4902.1000 | -每周至少出版四次 | 0 | 0 | 13 | 13 | 千克 | | -Appearing at least four times a week |
| 4902.9000 | -其他 | 0 | 0 | 13 | 13 | 千克 | | -Other |
| **49.03** | **儿童图画书、绘画或涂色书:** | | | | | | | **Children's picture, drawing or colouring books:** |
| 4903.0000 | 儿童图画书、绘画或涂色书 | 0 | 0 | 13 | 0,13 | 千克 | | Children's picture, drawing or colouring books |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **49.04** | **乐谱原稿或印本,不论是否装订或印有插图:** | | | | | | | **Music, printed or in manuscript, whether or not bound or illustrated:** |
| 4904.0000 | 乐谱原稿或印本,不论是否装订或印有插图 | 0 | 0 | 13 | 0,13 | 千克 | | Music, printed or in manuscript, whether or not bound or illustrated |
| **49.05** | **各种印刷的地图、水道图及类似图表,包括地图册、挂图、地形图及地球仪、天体仪:** | | | | | | | **Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:** |
| 4905.1000 | -地球仪、天体仪 | 0 | 0 | 17 | 13 | 千克 | | -Globes |
| | -其他: | | | | | | | -Other: |
| 4905.9100 | --成册的 | 0 | 0 | 17 | 0,13 | 千克 | | --In book form |
| 4905.9900 | --其他 | 0 | 0 | 17 | 0,13 | 千克 | | --Other |
| **49.06** | **手绘的建筑、工程、工业、商业、地形或类似用途的设计图纸原稿;手稿;用感光纸照相复印或用复写纸誊写的上述物品复制件:** | | | | | | | **Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written text; photographic reproductions on sensitized paper and carbon copies of the foregoing:** |
| 4906.0000 | 手绘的建筑、工程、工业、商业、地形或类似用途的设计图纸原稿;手稿;用感光纸照相复印或用复写纸誊写的上述物品复制件 | 0 | 0 | 17 | 13 | 千克 | | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written text; photographic reproductions on sensitized paper and carbon copies of the foregoing |
| **49.07** | **在承认或将承认其面值的国家流通或新发行并且未经使用的邮票、印花税票及类似票证;印有邮票或印花税票的纸品;钞票;空白支票;股票、债券及类似所有权凭证:** | | | | | | | **Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title:** |
| 4907.0010 | ---邮票 | 7.5 | 50 | 17 | 13 | 千克 | | ---Postage |
| 4907.0020 | ---钞票 | 0 | 50 | 17 | 13 | 千克 | | ---Banknotes |
| 4907.0030 | ---证券凭证 | 0 | 50 | 17 | 13 | 千克 | | ---Documents of title |
| 4907.0090 | ---其他 | | 50 | 17 | 13 | 千克 | | ---Other |
| 4907.0090[暂] 11 | 特许权使用凭证(包括软件升级许可证、软件用户许可证等,但游戏软件升级许可证、游戏软件用户许可证除外) | 0 | 50 | 17 | 13 | 千克 | | Presswork, ctificate of right of special permission (including software upgrade license , software user License, Unless the game software upgrade license, game software license) |
| 4907.0090 19 | 其他给予存取、安装、复制或使用软件(含游戏)、数据、互联网内容物(含游戏内或应用程序内内容物)、服务或电信服务(含移动服务)权利的印刷品(特许权使用凭证除外) | 63.5 | 50 | 17 | 13 | 千克 | | Presswork, the other given access, install, copy or use the software (including games), data, Internet content (including games or applications within contents) services or telecommunications services (including mobile services) rights (royalty receipts except) |
| 4907.0090 90 | 其他印有邮票等的其他纸品(包括印有印花税票的纸品) | 7.5 | 50 | 17 | 13 | 千克 | | Other stamp-impressed paper (including revenue stamps) |
| **49.08** | **转印贴花纸(移画印花法用图案纸):** | | | | | | | **Transfers (decalcomanias):** |
| 4908.1000 | -釉转印贴花纸(移画印花法用图案纸) | 7.5 | 50 | 17 | 13 | 千克 | | -Transfers (decalcomanias), vitrifiable |
| 4908.9000 | -其他 | 7.5 | 50 | 17 | 13 | 千克 | | -Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **49.09** | **印刷或有图画的明信片;印有个人问候、祝贺、通告的卡片,不论是否有图画、带信封或饰边:** | | | | | | | **Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings:** |
| 4909.0010 | ---印刷或有图画的明信片 | 7.5 | 50 | 17 | 13 | 千克 | | ---Printed or illustrated postcards |
| 4909.0090 | ---其他 | 7.5 | 50 | 17 | 13 | 千克 | | ---Other |
| **49.10** | **印刷的各种日历,包括日历芯:** | | | | | | | **Calendars of any kind, printed, including calendar blocks:** |
| 4910.0000 | 印刷的各种日历(包括日历芯) | 7.5 | 50 | 17 | 13 | 千克 | | Calendars of any kind, printed, including calendar blocks |
| **49.11** | **其他印刷品,包括印刷的图片及照片:** | | | | | | | **Other printed matter, including printed pictures and photographs:** |
| | -商业广告品、商品目录及类似印刷品: | | | | | | | -Trade advertising material, commercial catalogues and the like: |
| 4911.1010 | ---无商业价值的 | 0 | 0 | 17 | 13 | 千克 | | ---No commercial value |
| 4911.1090 | ---其他 | 7.5 | 50 | 17 | 13 | 千克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| 4911.9100 | --图片、设计图样及照片 | 7.5 | 50 | 17 | 13 | 千克 | | --Pictures, designs and photographs |
| | --其他: | | | | | | | --Other: |
| 4911.9910 | ---纸质的 | 7.5 | 50 | 17 | 13 | 千克 | | ---Of paper |
| 4911.9910 10 | 给予存取、安装、复制或使用软件(含游戏)、数据、互联网内容物(含游戏内或应用程序内内容物)、服务或电信服务(含移动服务)权利的印刷品 | 63.5 | 50 | 17 | 13 | 千克 | | Presswork, the given access, install, copy or use the software (including games), data, Internet content (including games or applications within contents) services or telecommunications services (including mobile services) rights |
| 4911.9910 90 | 其他纸质的印刷品 | 7.5 | 50 | 17 | 13 | 千克 | | Other paper printing |
| 4911.9990 | ---其他 | 7.5 | 50 | 17 | 13 | 千克 | | ---Other |
| 4911.9990 10 | 给予存取、安装、复制或使用软件(含游戏)、数据、互联网内容物(含游戏内或应用程序内内容物)、服务或电信服务(含移动服务)权利的印刷品 | 63.5 | 50 | 17 | 13 | 千克 | | Presswork, the given access, install, copy or use the software (including games), data, Internet content (including games or applications within contents) services or telecommunications services (including mobile services) rights |
| 4911.9990 90 | 其他印刷品 | 7.5 | 50 | 17 | 13 | 千克 | | Other printing |

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# 第十一类

# SECTION XI

## 纺织原料及纺织制品

## TEXTILES AND TEXTILE ARTICLES

**注释：**

一、本类不包括：

（一）制刷用的动物鬃、毛（税目 05.02）；马毛及废马毛（税目 05.11）；

（二）人发及人发制品（税目 05.01、67.03 或 67.04），但通常用于榨油机或类似机器的滤布除外（税目 59.11）；

（三）第十四章的棉短绒或其他植物材料；

（四）税目 25.24 的石棉、税目 68.12 或 68.13 的石棉制品或其他产品；

（五）税目 30.05 或 30.06 的物品；税号 33.06 的用于清洁牙缝的纱线（牙线），单独零售包装的；

（六）税目 37.01 至 37.04 的感光布；

（七）截面尺寸超过 1 毫米的塑料单丝和表面宽度超过 5 毫米的塑料扁条及类似品（例如，人造草）（第三十九章），以及上述单丝或扁条的缏条、织物、篮筐或柳条编结品（第四十六章）；

（八）第三十九章的用塑料浸渍、涂布、包覆或层压的机织物、针织物或钩编织物、毡呢或无纺织物及其制品；

（九）第四十章的用橡胶浸渍、涂布、包覆或层压的机织物、针织物或钩编织物、毡呢或无纺织物及其制品；

（十）带毛皮张（第四十一章或第四十三章）、税目 43.03 或 43.04 的毛皮制品、人造毛皮及其制品；

（十一）税目 42.01 或 42.02 的用纺织材料制成的物品；

（十二）第四十八章的产品或物品（例如纤维素絮纸）；

（十三）第六十四章的鞋靴及其零件、护腿、裹腿及类似品；

（十四）第六十五章的发网、其他帽类及其零件；

（十五）第六十七章的货品；

（十六）涂有研磨料的纺织材料（税目 68.05）以及税目 68.15 的碳纤维及其制品；

（十七）玻璃纤维及其制品，但可见底布的玻璃线刺绣品除外（第七十章）；

（十八）第九十四章的物品（例如，家具、寝具、灯具及照明装置）；

（十九）第九十五章的物品（例如，玩具、游戏品、运动用品及网具）；

（二十）第九十六章的物品（例如：刷子、旅行用成套缝纫用具、拉链及打字机色带、卫生巾（护垫）及止血塞、婴儿尿布及尿布衬里）；

（二十一）第九十七章的物品。

二、（一）可归入第五十章至第五十五章及税目 58.09 或 59.02 的由两种或两种以上纺织材料混合制成的货品，应按其中重量最大的那种纺织材料归类。

当没有一种纺织材料的重量较大时，应按可归入的有关税目中最后一个税目所列的纺织材料归类。

（二）应用上述规定时：

**Notes:**

1. This Section does not cover:

(a) Animal brush making bristles or hair (heading No. 05.02); horsehair orhorsehair waste (heading No. 05.11);

(b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading No. 59.11);

(c) Cotton linters or other vegetable materials of Chapter 14;

(d) Asbestos of heading No. 25.24 or articles of asbestos or other products of heading No. 68.12 or 68.13;

(e) Articles of heading No. 30.05 or 30.06; yarn used to clean between the teeth, in individual, retail packages dental floss, of heading No. 33.06;

(f) Sensitized textiles of headings No. 37.01 to 37.04;

(g) Monofilament of which any cross-sectional dimensionexceeds 1mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, ofChapter 39;

(i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, ofChapter 40;

(j) Hides or skins with their hair or wool on (Chapter 41 or43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;

(k) Articles of textile materials of heading No. 42.01or42.02;

(l) Products or articles of Chapter 48 (for example, cellulose wadding);

(m) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(n) Hair-nets or other headgear or parts thereof of Chapter65;

(o) Goods of Chapter 67;

(p) Abrasive-coated textile material (Heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 68.15;

(q) Glass fibres or articles of glass fibres, other thanembroidery with glass thread on a visible ground of fabric (Chapter 70);

(r) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);

(s) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);

(t) Articles of Chapter 96 (for example, brushes, travelsets for sewing, slide fasteners and typewriter ribbons, Sanitary towels (pads) and napkin liners for babies);

(u) Articles of Chapter 97.

2. (a) Goods classifiable in Chapters 50 to 55 or of headingNo. 58.09 or 59.02 and of a mixture of two or more textile materials are to beclassified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(b) For the purposes of the above rule:

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1. 马毛粗松螺旋花线(税目 51.10)和含金属纱线(税目 56.05)均应作为一种单一的纺织材料,其重量应为它们在纱线中的合计重量;在机织物的归类中,金属线应作为一种纺织材料;
2. 在选择合适的税目时,应首先确定章,然后再确定该章的有关税目,至于不归入该章的其他材料可不予考虑;
3. 当归入第五十四章及第五十五章的货品与其他章的货品进行比较时,应将这两章作为一个单一的章对待;
4. 同一章或同一税目所列各种不同的纺织材料应作为单一的纺织材料对待。

(三)上述(一)、(二)两款规定亦适用于以下注释三、四、五或六所述纱线。

三、(一)本类的纱线(单纱、多股纱线或缆线)除下列(二)款另有规定的以外,凡符合以下规格的应作为"线、绳、索、缆":

1. 丝或绢丝纱线,细度在 20000 分特以上;
2. 化学纤维纱线(包括第五十四章的用两根及以上单丝纺成的纱线),细度在 10000 分特以上;
3. 大麻或亚麻纱线:
   (1)加光或上光的,细度在 1429 分特及以上;
   (2)未加光或上光的,细度在 20000 分特以上;
4. 三股或三股以上的椰壳纤维纱线;
5. 其他植物纤维纱线,细度在 20000 分特以上;
6. 用金属线加强的纱线。

(二)下列各项不按上述(一)款规定办理:

1. 羊毛或其他动物毛纱线及纸纱线,但用金属线加强的纱线除外;
2. 第五十五章的化学纤维长丝丝束以及第五十四章的未加捻或捻度每米少于 5 转的复丝纱线;
3. 税目 50.06 的蚕胶丝及第五十四章的单丝;
4. 税目 56.05 的含金属纱线;但用金属线加强的纱线按上述(一)款 6 项规定办理;
5. 税目 56.06 的绳绒线、粗松螺旋花线及纵行起圈纱线。

四、(一)除下列(二)款另有规定的以外,第五十章、第五十一章、第五十二章、第五十四章和第五十五章所称"供零售用"纱线,是指以下列方式包装的纱线(单纱、股纱线或缆线):

1. 绕于纸板、线轴、纱管或类似芯子上,其重量(含线芯)符合下列规定:
   (1)丝、绢丝或化学纤维长丝纱线,不超过 85 克;
   (2)其他纱线,不超过 125 克。
2. 绕成团、绞或束,其重量符合下列规定:
   (1)细度在 3000 分特以下的化学纤维长丝纱线,丝或绢丝纱线,不超过 85 克;

(ⅰ)Gimped horsehair yarn (heading No. 51.10) and metallized yarn (heading No. 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(ⅱ)The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(ⅲ)When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(ⅳ)Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(c)The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3,4,5 or 6 below.

3. (a)For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":

(i)Of silk or waste silk, measuring more than 20,000 decitex;

(ⅱ)Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(ⅲ)Of true hemp or flax:
   ⅰ)Polished or glazed, measuring 1,429 decitex or more;
   ⅱ)Not polished or glazed, measuring more than 20,000 decitex;

(ⅳ)Of coir, consisting of three or more plies;

(ⅴ)Of other vegetable fibres, measuring more than 20,000 decitex;

(ⅵ)Reinforced with metal thread.

(b)Exceptions:

(ⅰ)Yarn of wool or other animal hair and paper yarn, otherthan yarn reinforced with metal thread;

(ⅱ)Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(ⅲ)Silk worm gut of heading No. 50.06, and monofilamentsof Chapter 54;

(ⅳ)Metallized yarn of Heading No. 56.05; yarn reinforcedwith metal thread is subject to paragraph (A) (f) above; and

(ⅴ)Chenille yarn, gimped yarn and loop wale-Yarn of heading 56.06.

4. (a)For the purposes of Chapters 50,51,52,54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptionsin paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:

(ⅰ)On cards, reels,tubes or similar supports, of a weight (including support) not exceeding:
   ⅰ)85g in the case of silk, waste silk or man-made filaments; or
   ⅱ)125g in other cases;

(ⅱ)In balls, hanks or skeins of a weight not exceeding:
   ⅰ)85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

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(2)细度在2000分特以下的任何其他纱线,不超过125克;

(3)其他纱线,不超过500克。

3. 绕成绞或束,每绞或每束中有若干用线分开的小绞或小束,每小绞或小束的重量相等,并且符合下列规定:

(1)丝、绢丝或化学纤维长丝纱线,不超过85克;

(2)其他纱线,不超过125克。

(二)下列各项不按上述(一)款规定办理:

1. 各种纺织材料制的单纱,但下列两种除外:

(1)未漂白的羊毛或动物细毛单纱;

(2)漂白、染色或印色的羊毛或动物细毛单纱,细度在5000分特以上。

2. 未漂白的多股纱线或缆线:

(1)丝或绢丝制的,不论何种包装;

(2)除羊毛或动物细毛外其他纺织材料制,成绞或成束的。

3. 漂白、染色或印色丝或绢丝制的多股纱线或缆线,细度在133分特及以下;

4. 任何纺织材料制的单纱、多股纱线或缆线:

(1)交叉绕成绞或束的;

(2)绕于纱芯上或以其他方式卷绕,明显用于纺织工业的(例如,绕于纱管、加捻管、纬纱管、锥形筒管或锭子上的或者绕成蚕茧状以供绣花机使用的纱线)。

五、税目52.04、54.01及55.08所称"缝纫线",是指下列多股纱线或缆线:

(一)绕于芯子(例如,线轴、纱管)上,重量(包括纱芯)不超过1000克;

(二)作为缝纫线上过浆的;

(三)终捻为反手(Z)捻的。

六、本类所称"高强力纱",是指断裂强度大于下列标准的纱线:

尼龙、其他聚酰胺或聚酯制的单纱—60厘牛顿/特克斯;
尼龙、其他聚酰胺或聚酯制的多股纱线或缆线—53厘牛顿/特克斯;
粘胶纤维制的单纱、多股纱线或缆线—27厘牛顿/特克斯。

七、本类所称"制成的",是指:

(一)裁剪成除正方形或长方形以外的其他形状的;

(二)呈制成状态,无需缝纫或其他进一步加工(或仅需剪断分隔联线)即可使用的(例如,某些抹布、毛巾、台布、方披巾、毯子);

(三)裁剪成一定尺寸,至少有一边为带有可见的锥形或压平形的热封边,其余各边经本注释其他各项所述加工,但不包括为防止剪边脱纱而用热切法或其他简单方法处理的织物。

(四)已缝边或滚边,或者在任一边带有结制的流苏,但不包括为防止剪边脱纱而锁边或用其他简单方法处理的织物;

(五)裁剪成一定尺寸并经抽纱加工的;

(六)缝合、胶合或用其他方法拼合而成的(将两段或两段以上同样料子的织物首尾连接而成的匹头,以及由两层或两层以上的织物,不论中间有无胎料,层叠而成的匹头除外);

ⅱ)125g in the case of all other yarns of less than 2,000 decitex; or

ⅲ)500g in other cases;

(ⅲ)In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:

ⅰ)85g in the case of silk, waste silk or man-made filament yarn; or

ⅱ)125g in other cases.

(b)Exceptions:

(ⅰ)Single yarn of any textile material, except:

ⅰ)Single yarn of wool or fine animal hair, unbleached; and

ⅱ)Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(ⅱ)Multiple (folded) or cabled yarn, unbleached:

ⅰ)Of silk or waste silk, however put up;

ⅱ)Of other textile material except wool or fineanimal hair, in hanks or skeins;

(ⅲ)Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(ⅳ)Single, multiple (folded) or cabled yarn of any textilematerial:

ⅰ)In cross-reeled hanks or skeins;

ⅱ)Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings No. 52.04, 54.01 and 55.08the expression "sewing thread" means multiple (folded) or cabled yarn:

(a)Put up on supports (for example, reels, tubes) of aweight (including support) not exceeding 1,000g;

(b)Dressed for use as sewing thread;

(c)With a final "Z" twist.

6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewton per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters 60 cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters 53 cN/tex
Single, multiple (folded) or cabled yarn of viscose rayon 27 cN/tex

7. For the purposes of this Section, the expression "made up" means:

(a)Cut otherwise than into squares or rectangles;

(b)Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);

(c)Cut to size and with at least one heatsealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note,but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;

(d)Hemmed or with rolled edges, or with a knotted fringe atany of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(e)Cut to size and having undergone a process of drawnthread work;

(f)Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end toend and piece goods composed of two or more textiles assembled in layers, whether or not padded);

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（七）针织或钩编成一定形状，不论进口或出口时是单件还是以若干件相连成幅的。

八、对于第五十章至第六十章：

（一）第五十章至第五十五章和第六十章，以及除条文另有规定以外的第五十六章至第五十九章，不适用于上述注释七所规定的制成货品；

（二）第五十章至第五十五章及第六十章不包括第五十六章至第五十九章的货品。

九、第五十章至第五十五章的机织物包括由若干层平行纱线以锐角或直角相互层叠，在纱线交叉点用黏合剂或以热粘合法粘合而成的织物。

十、用纺织材料和橡胶线制成的弹性产品归入本类。

十一、本类所称“浸渍”，包括“浸泡”。

十二、本类所称“聚酰胺”，包括“芳族聚酰胺”。

十三、本类及本目录所称“弹性纱线”是指合成纤维纺织材料制成的长丝纱线（包括单丝变形纱线除外）。这些纱线可拉伸至原长的三倍而不断裂，并可在拉伸至原长两倍后五分钟内回复到不超过原长度的一倍半。

十四、除条文另有规定的以外，各种服装即使成套包装供零售用，也应按各自税目分别归类。本注释所称“纺织服装”，是指税目 61.01 至 61.14 及税目 62.01 至 62.11 所列的各种服装。

（g）Knitted or crocheted to shape, whether presented asseparate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:

（a）Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and

（b）Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression “impregnated” includes “dipped”.

12. For the purposes of this Section, the expression “polyamides” includes “aramides”.

13. For the purposes of this section and where applicaple throughout the nomeclature the expression“elastomencyarn” means Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings No. 61.01 to 61.14 and headings No. 62.01 to 62.11.

**子目注释：**

一、本类及本目录所用有关名词解释如下：

（一）未漂白纱线

1. 带有纤维自然色泽并且未经漂染（不论是否整体染色）或印色的纱线；

2. 从回收纤维制得，色泽未定的纱线（本色纱）。

这种纱线可用无色浆料或易褪色染料（可轻易地用肥皂洗去）处理，如果是化学纤维纱线，则整体用消光剂（例如二氧化钛）进行处理。

（二）漂白纱线

1. 经漂白加工、用漂白纤维制得或经染白（除条文另有规定的以外）（不论是否整体染色）及用白浆料处理的纱线；

2. 用未漂白纤维和漂白纤维混纺制得的纱线；

3. 用未漂白纱和漂白纱纺成多股纱线或缆线。

（三）着色（染色或印色）纱线

1. 染成彩色（不论是否整体染色，但白色或易褪色除外）或印色的纱线，以及用染色或印色纤维纺制的纱线；

2. 用各色染色纤维混合纺制或用未漂白或漂白纤维与着色纤维混合制得的纱线（夹色纱或混色纱），以及用一种或几种颜色间隔印色而获得点纹印迹的纱线；

3. 用已经印色的纱条或粗纱纺制的纱线；

**Subheading Notes:**

1. In the Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

（a）Unbleached yarnYarn which:

（ⅰ）has the natural colour of its constituent fibres and hasnot been bleached, dyed (whether or not in the mass) or printed;

（ⅱ）is of indeterminate colour (“grey yarn”), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agent (for example, titanium dioxide).

（b）Bleached yarn Yarn which:

（ⅰ）has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

（ⅱ）consists of a mixture of unbleached and bleachedfibres;

（ⅲ）is multiple (folded) or cabled and consists ofunbleached and bleached yarns.

（c）Coloured (dyed or printed) yarn Yarn which:

（ⅰ）is dyed (whether or not in the mass) other thanwhite or in a fugitive colour, or printed, or made from dyed or printed fibres;

（ⅱ）consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to givethe impression of dots;

（ⅲ）is obtained from slivers or rovings which havebeenprinted; or

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4. 用未漂白纱和漂白纱与着色纱纺成的多股纱线或缆线。

上述定义作相应调整后适用于第五十四章的单丝、扁条或类似产品。

(四)未漂白机织物

用未漂白纱线织成后未经漂白、染色或印花的机织物。这类织物可用无色浆料或易褪色染料处理。

(五)漂白机织物

1. 经漂白、染白或用白浆料处理(除条文另有规定的以外)的成匹机织物;
2. 用漂白纱线织成的机织物;
3. 用未漂白纱线和漂白纱线织成的机织物;

(六)染色机织物

1. 除条文另有规定的以外,染成白色以外的其他单一颜色或用白色以外的其他有色整理剂处理的成匹机织物;

2. 以单一颜色的着色纱线织成的机织物。

(七)色织机织物

除印花机织物以外的下列机织物:

1. 用各种不同颜色纱线或同一颜色不同深浅(纤维的自然色彩除外)纱线织成的机织物;
2. 用未漂白或漂白与着色纱线织成的机织物;
3. 用夹色纱线或混色纱线织成的机织物。

不论何种情况,布边或布头的纱线均可忽略不计。

(八)印花机织物

成匹印花的机织物,不论是否用各色纱线织成。

用刷子或喷枪,经转印纸转印、植绒或蜡防印花等方法印成花纹图案的机织物亦可视为印花机织物。

上述各类纱线或织物如经丝光工艺处理并不影响其归类。

上述(四)至(八)的定义在作必要修改后适用于针织或钩编织物。

(九)平纹织物

每根纬纱在并排的经纱间上下交错而过,而每根经纱也在并排的纬纱间上下交错而过的织物组织。

二、(一)含有两种或两种以上纺织材料的第五十六章至第六十三章的产品,应根据本类注释二对第五十章至第五十五章或税目 58.09 的此类纺织材料产品归类的规定来确定归类。

(二)运用本条规定时:

1. 应酌情考虑按归类总规则第三条来确定归类

2. 对由底布和绒面或毛圈面构成的纺织品,在归类时可不考虑底布的属性

(ⅳ)is multiple (folded) or cabled and consists ofunbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(d) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have treated with a colourless dressing or a fugitive dye.

(e) Bleached woven fabricwoven fabric which:

(ⅰ)has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ⅱ)consists of bleached yarn; or

(ⅲ)consists of unbleached and bleached yarn.

(f) Dyed woven fabricwoven fabric which:

(ⅰ)is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finishother than white (unless the context otherwise requires), in the piece; or

(ⅱ)consists of coloured yarn of a single uniform colour.

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

(ⅰ)consists of yarns of different colours or yarnsofdifferent shades of the same colour (other than the natural colour of the constituent fibres);

(ⅱ)consists of unbleached or bleached yarn and coloured yarn; or

(ⅲ)consists of marl or mixture yarns.

(In all cases, the yarn used in selvedges and pieceends is not taken into consideration.)

(h) Printed woven fabric

Woven fabric which has been printed in the piece, whether or not made from yarnsof differenent colours. (The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun,by means of transfer paper, by flocking or by the batik process.)

The process of mercerization does not affect the classification of yarns or fabrics within the above categories.

The definitions at(d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) Plain weave

A fabric construction in which each yarn of the weft passes alternately over andunder successive yarns of the warp and each yarn of the warp passes alternatelyover and under successive yarns of the weft.

2. (a) Products of Chapters 56 to 63 containing two or more textilematerials are to be regarded as consisting wholly of that textile material whichwould be selected under Note 2 to this Section for the classification of the product of Chapters 50 to 55 or of heading No. 58.09 consisting of the same textile materials.

(b) For the application of this rule:

(ⅰ)where appropriate, only the part which determines the classification under interpretative Rule 3 shall be taken into account;

(ⅱ)in the case of textile products consisting of a ground fabric and a pile or looped surface, no account shall be taken of the ground fabric;

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3. 对税目 58.10 的刺绣品及其制品，归类时应只考虑底布的属性，但不见底布的刺绣品及其制品应根据绣线的属性确定归类。

(ⅲ) in the case of embroidery of heading No. 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

## 第五十章 蚕 丝

## Chapter 50 Silk

| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **50.01** | **适于缫丝的蚕茧：** | | | | | | | **Silk-worm cocoons suitable for reeling:** |
| 5001.0010 | ---适于缫丝的桑蚕茧 | 6 | 70 | 17 | 5 | 千克 | AB | ---Bombyx mori cocoons (Mulberry feeding silk-worm cocoons) |
| 5001.0090 | ---其他 | 6 | 70 | 17 | 5 | 千克 | AB | ---Other |
| **50.02** | **生丝(未加捻)：** | | | | | | | **Raw silk (not thrown):** |
| | ---桑蚕丝： | | | | | | | ---Steam filature silk: |
| 5002.0011 | ----厂丝 | 9 | 80 | 17 | 15 | 千克 | AB | ----Plant reeled (filature silk) |
| 5002.0012 | ----土丝 | 9 | 80 | 17 | 15 | 千克 | AB | ----Home reeled |
| 5002.0013 | ----双宫丝 | 9 | 80 | 17 | 15 | 千克 | AB | ----Doupion |
| 5002.0019 | ----其他 | 9 | 80 | 17 | 15 | 千克 | AB | ----Other |
| 5002.0020 | ---柞蚕丝 | 9 | 80 | 17 | 15 | 千克 | AB | ---Tussah silk |
| 5002.0090 | ---其他 | 9 | 80 | 17 | 15 | 千克 | AB | ---Other |
| **50.03** | **废丝(包括不适于缫丝的蚕茧、废纱及回收纤维)：** | | | | | | | **Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):** |
| | ---未梳： | | | | | | | ---Not carded or combed: |
| 5003.0011 | ----下茧、茧衣、长吐、滞头 | 9 | 70 | 17 | 13 | 千克 | AB | ----Spoiled cocoon, cocoon outer floss, frison, frigon |
| 5003.0012 | ----回收纤维 | 9 | 70 | 17 | 13 | 千克 | AB | ----Garnetted stock |
| 5003.0019 | ----其他 | 9 | 70 | 17 | 13 | 千克 | AB | ----Other |
| | ---其他： | | | | | | | ---Other: |
| 5003.0091 | ----绵球 | 9 | 70 | 17 | 13 | 千克 | AB | ----Silk top |
| 5003.0099 | ----其他 | 9 | 70 | 17 | 13 | 千克 | AB | ----Other |
| **50.04** | **丝纱线(绢纺纱线除外)，非供零售用：** | | | | | | | **Silk yarn (other than yarn spun from spun silk waste) not put up for retail sale:** |
| 5004.0000 | 丝纱线(绢纺纱线除外)，非供零售用 | 6 | 90 | 17 | 17 | 千克 | | Silk yarn (other than yarn spun from spun silk waste) not put up for retail sale |
| **50.05** | **绢纺纱线，非供零售用：** | | | | | | | **Yarn spun from silk spum waste, not put up for retail sale:** |
| 5005.0010 | ---绀丝纱线 | 6 | 90 | 17 | 17 | 千克 | | ---Spun from noil |
| 5005.0090 | ---其他 | 6 | 90 | 17 | 17 | 千克 | | ---Other |
| **50.06** | **丝纱线及绢纺纱线，供零售用；蚕胶丝：** | | | | | | | **Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut:** |
| 5006.0000 | 丝纱线及绢纺纱线，供零售用；蚕胶丝 | 6 | 100 | 17 | 17 | 千克 | | Silk yarn and yarn spun from spun silk, put up for retail sale; silk-worm gut |
| **50.07** | **丝或绢丝机织物：** | | | | | | | **Woven fabrics of silk or of spun silk:** |
| | -绀丝机织物： | | | | | | | -Fabrics of noil silk: |
| 5007.1010 | ---未漂白(包括未练白或练白)或漂白 | 10 | 130 | 17 | 17 | 米/千克 | | ---Unbleaded (unscoured or scoured) or bleached |
| 5007.1090 | ---其他 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other |
| | -其他机织物，按重量计丝或绢丝(绀丝除外)含量在85%及以上： | | | | | | | -Other fabrics, containing 85% or more by weight of silk or of spun silk other than noil silk: |
| | ---桑蚕丝机织物： | | | | | | | ---Of Bombyx mori silk: |
| 5007.2011 | ----未漂白(包括未练白或练白)或漂白 | 10 | 130 | 17 | 17 | 米/千克 | | ----Unbleached (unscoured or scoured) or bleached |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5007.2019 | ----其他 | 10 | 130 | 17 | 17 | 米/千克 | | ----Other |
| | ---柞蚕丝机织物： | | | | | | | ---Of tussah silk： |
| 5007.2021 | ----未漂白(包括未练白或练白)或漂白 | 10 | 130 | 17 | 17 | 米/千克 | | |
| 5007.2029 | ----其他 | 10 | 130 | 17 | 17 | 米/千克 | | ----Other |
| | ---绢丝机织物： | | | | | | | ---Of spun silk other than noil silk： |
| 5007.2031 | ----未漂白(包括未练白或练白)或漂白 | 10 | 130 | 17 | 17 | 米/千克 | | ----Unbleached (unscoured or scoured) or bleached |
| 5007.2039 | ----其他 | 10 | 130 | 17 | 17 | 米/千克 | | ----Other |
| 5007.2090 | ---其他 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other |
| | -其他机织物： | | | | | | | -Other fabrics： |
| 5007.9010 | ---未漂白(包括未练白或练白)或漂白 | 10 | 130 | 17 | 17 | 米/千克 | | ---Unbleached (unscoured or scoured) or bleached |
| 5007.9090 | ---其他 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other |

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## 第五十一章
## 羊毛、动物细毛或粗毛；马毛纱线及其机织物

## Chapter 51
## Wool, fine or coarse animal hair; horsehair yarn and woven fabric

**注释：**

本目录所称：

一、“羊毛”，是指绵羊或羔羊身上长的天然纤维；

二、“动物细毛”，是指下列动物的毛：羊驼、美洲驼、骆马、骆驼（包括单峰骆驼）、牦牛、安哥拉山羊、西藏山羊、喀什米尔山羊及类似山羊（普通山羊除外）、家兔（包括安哥拉兔）、野兔、海狸、河狸鼠或麝鼠；

三、“动物粗毛”，是指以上未提及的其他动物的毛，但不包括制刷用鬃、毛（税目 05.02）以及马毛（税目 05.11）。

**Notes:**

Throughout the Nomenclature:

1. “Wool” means the natural fibre grown by sheep or lambs;

2. “Fine animal hair” means the hair of alpaca, llama, vicuna, camel, (including dromedary) yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or muskrat;

3. “Coarse animal hair” means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 05.02) and horsehair (heading No. 05.11).

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **51.01** | **未梳的羊毛：** | | | | | | | **Wool, not carded or combed:** |
| | -含脂羊毛，包括剪前水洗毛： | | | | | | | -Greasy, including fleece-washed wool: |
| 5101.1100 | --剪羊毛 | | 50 | 13 | 5 | 千克 | | --Shorn wool |
| 5101.1100 01 | 未梳的含脂剪羊毛（配额内） | 1 | 50 | 13 | 5 | 千克 | tAB | Greasy shorn wool, not carded or combeb, in-quota |
| 5101.1100 90 | 未梳的含脂剪羊毛（配额外） | 38 | 50 | 13 | 5 | 千克 | AB | Greasy shorn wool, not carded or combeb, out-quota |
| 5101.1900 | --其他 | | 50 | 13 | 5 | 千克 | | --Other |
| 5101.1900 01 | 未梳的其他含脂羊毛（配额内） | 1 | 50 | 13 | 5 | 千克 | tAB | Other greasy wool, not carded or combed, in-quota |
| 5101.1900 90 | 未梳的其他含脂羊毛（配额外） | 38 | 50 | 13 | 5 | 千克 | AB | Other greasy wool, not carded or combed, out-quota |
| | -脱脂羊毛，未碳化： | | | | | | | -Degreased, not carbonized: |
| 5101.2100 | --剪羊毛 | | 50 | 17 | 13 | 千克 | | --Shorn wool |
| 5101.2100 01 | 未梳的脱脂剪羊毛（未碳化）（配额内） | 1 | 50 | 17 | 13 | 千克 | tAB | Degreased shorn wool, not carded or combed, not carbonized, in-quota |
| 5101.2100 90 | 未梳的脱脂剪羊毛（未碳化）（配额外） | 38 | 50 | 17 | 13 | 千克 | AB | Degreased shorn wool, not carded or combed, not carbonized, out-quota |
| 5101.2900 | --其他 | | 50 | 17 | 13 | 千克 | | --Other |
| 5101.2900 01 | 未梳的其他脱脂羊毛（未碳化）（配额内） | 1 | 50 | 17 | 13 | 千克 | tAB | Other degreased wool, not carded or combeb, not carbonized, in-quota |
| 5101.2900 90 | 未梳的其他脱脂羊毛（未碳化）（配额外） | 38 | 50 | 17 | 13 | 千克 | AB | Other degreased wool, not carded or combeb, not carbonized, out-quota |
| 5101.3000 | -碳化羊毛 | | 50 | 17 | 13 | 千克 | | -Carbonized |
| 5101.3000 01 | 未梳碳化羊毛（配额内） | 1 | 50 | 17 | 13 | 千克 | tAB | Carbonized wool, not carded or combed, in-quota |
| 5101.3000 90 | 未梳碳化羊毛（配额外） | 38 | 50 | 17 | 13 | 千克 | AB | Carbonized wool, not carded or combed, out-quota |
| **51.02** | **未梳的动物细毛或粗毛：** | | | | | | | **Fine or coarse animal hair, not carded or combed:** |
| | -细毛： | | | | | | | -Fine animal hair: |
| 5102.1100 | --喀什米尔山羊的 | 9 | 45 | 17 | | 千克 | AB | --Of Kashmir(cashmere) goats |
| | --其他： | | | | | | | --Other: |
| 5102.1910 | ---兔毛 | 9 | 50 | 17 | | 千克 | | ---Of rabbit and hare |
| 5102.1910 10 | 未梳濒危兔毛 | 9 | 50 | 17 | | 千克 | ABFE | Hair of endangered rabbit and hare, not carded or combed |
| 5102.1910 90 | 其他未梳兔毛 | 9 | 50 | 17 | 5 | 千克 | AB | Other hair of rabbit and hare, not carded or combed |
| 5102.1920 | ---其他山羊绒 | 9 | 45 | 17 | | 千克 | AB | ---Of other goats |
| 5102.1930 | ---骆驼毛、骆驼绒 | 9 | 45 | 17 | | 千克 | | ---Of camel |
| 5102.1930 10 | 未梳濒危野生骆驼科动物毛、绒 | 9 | 45 | 17 | | 千克 | FEAB | Hair and down of endangered wild camel, not carded or combed |
| 5102.1930 90 | 其他未梳骆驼毛、绒 | 9 | 45 | 17 | 5 | 千克 | AB | Other hair and down of camel, not carded or combed |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5102.1990 | ---其他 | 9 | 45 | 17 | | 千克 | | ---Other |
| 5102.1990 10 | 未梳的其他濒危野生动物细毛 | 9 | 45 | 17 | | 千克 | FEAB | Fine hair of other endangered wild animals dangers, not carded or combed |
| 5102.1990 90 | 未梳的其他动物细毛 | 9 | 45 | 17 | 5 | 千克 | AB | Fine hair of other animals, not carded or combed |
| 5102.2000 | -粗毛 | 9 | 50 | 17 | | 千克 | | -Coarse animal hair |
| 5102.2000 10 | 未梳的濒危野生动物粗毛 | 9 | 50 | 17 | | 千克 | FEAB | Coarse hair of endangered wild animals not carded or combed |
| 5102.2000 90 | 未梳的其他动物粗毛 | 9 | 50 | 17 | 5 | 千克 | AB | Coarse hair of other animals, not carded or combed |
| **51.03** | **羊毛或动物细毛或粗毛的废料,包括废纱线,但不包括回收纤维:** | | | | | | | **Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock:** |
| | -羊毛及动物细毛的落毛: | | | | | | | -Noils of wool or of fine animal hair: |
| 5103.1010 | ---羊毛落毛 | | 50 | 17 | 5 | 千克 | | ---Of wool |
| 5103.1010 01 | 羊毛落毛(配额内) | 1 | 50 | 17 | 5 | 千克 | tAB | Noils of wool(in-quota) |
| 5103.1010 90 | 羊毛落毛(配额外) | 38 | 50 | 17 | 5 | 千克 | AB | Noils of wool(out-quota) |
| 5103.1090 | ---其他 | 9 | 50 | 17 | | 千克 | | ---Other |
| 5103.1090 10 | 其他濒危野生动物细毛的落毛 | 9 | 50 | 17 | | 千克 | FEAB | Other noils of fine hair of endangered wild animal |
| 5103.1090 90 | 其他动物细毛的落毛 | 9 | 50 | 17 | 5 | 千克 | ABP | Other noils of fine hair of animal |
| | -羊毛或动物细毛的其他废料: | | | | | | | -Other waste of wool or of fine animal hair: |
| 5103.2010 | ---羊毛废料 | 13.5 | 20 | 17 | 5 | 千克 | AB | ---Of wool |
| 5103.2090 | ---其他 | 9 | 50 | 17 | | 千克 | | ---Other |
| 5103.2090 10 | 其他濒危野生动物细毛废料(包括废纱线,不包括回收纤维) | 9 | 50 | 17 | | 千克 | FEAB | Other waste of fine hair of endangered wild animal (including yarn waste, but excluding garnetted stock) |
| 5103.2090 90 | 其他动物细毛废料(包括废纱线,不包括回收纤维) | 9 | 50 | 17 | 5 | 千克 | ABP | Other waste of fine hair of other animals (including yarn waste,but excluding garnetted stock) |
| 5103.3000 | -动物粗毛废料 | 9 | 50 | 17 | | 千克 | | -Waste of coarse animal hair |
| 5103.3000 10 | 濒危野生动物粗毛废料(包括废纱线,不包括回收纤维) | 9 | 50 | 17 | | 千克 | FEAB | Waste of coarse hair of endangered wild animal (including yarn waste but excluding garnetted stock) |
| 5103.3000 90 | 其他动物粗毛废料(包括废纱线,不包括回收纤维) | 9 | 50 | 17 | 5 | 千克 | ABP | Other waste of coarse hair of animals (including yarn waste but excluding garnetted stock) |
| **51.04** | **羊毛或动物细毛或粗毛的回收纤维:** | | | | | | | **Garnetted stock of wool or of fine or coarse animal hair:** |
| 5104.0010 | ---羊毛的回收纤维 | 15 | 20 | 17 | 5 | 千克 | AB | ---Of wool |
| 5104.0090 | ---其他 | 5 | 50 | 17 | | 千克 | | ---Other |
| 5104.0090 10 | 其他濒危野生动物细毛(包括粗毛回收纤维) | 5 | 50 | 17 | | 千克 | FEAB | Garnetted stock of other fine or coarse hair of endangered wild animal |
| 5104.0090 90 | 其他动物细毛或粗毛的回收纤维 | 5 | 50 | 17 | 13 | 千克 | ABP | Garnetted stock of other of fine or coarse animal hair |
| **51.05** | **已梳的羊毛及动物细毛或粗毛(包括精梳片毛):** | | | | | | | **Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):** |
| 5105.1000 | -粗梳羊毛 | | | 17 | 13 | 千克 | | -Carded wool |
| 5105.1000 01 | 粗梳羊毛(配额内) | 3 | 50 | 17 | 13 | 千克 | tAB | Carded wool(in-quota) |
| 5105.1000 90 | 粗梳羊毛(配额外) | 38 | 50 | 17 | 13 | 千克 | AB | Carded wool(out-quota) |
| | -羊毛条及其他精梳羊毛: | | | | | | | -Wool tops and other combed wool: |
| 5105.2100 | --精梳片毛 | | | 17 | 13 | 千克 | | --Combed wool in fragments |
| 5105.2100 01 | 精梳羊毛片毛(配额内) | 3 | 50 | 17 | 13 | 千克 | tAB | Combed wool in fragments(in-quota) |
| 5105.2100 90 | 精梳羊毛片毛(配额外) | 38 | 50 | 17 | 13 | 千克 | AB | Combed wool in fragments(out-quota) |
| 5105.2900 | --其他 | | | 17 | 13 | 千克 | | --Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5105.2900 01 | 羊毛条及其他精梳羊毛(配额内) | 3 | 50 | 17 | 13 | 千克 | tAB | Wool tops and other combed wool(in-quota) |
| 5105.2900 90 | 羊毛条及其他精梳羊毛(配额外) | 38 | 50 | 17 | 13 | 千克 | AB | Wool tops and other combed wool(out-quota) |
| | -已梳动物细毛: | | | | | | | -Fine animal hair, Carded or combed: |
| 5105.3100 | --喀什米尔山羊的 | 5 | 50 | 17 | | 千克 | AB | --Of Kashmir(cashmere) goats |
| | --其他: | | | | | | | --Other: |
| 5105.3910 | ---兔毛 | 5 | 70 | 17 | | 千克 | | ---Of rabbit or hare |
| 5105.3910 10 | 已梳濒危兔毛 | 5 | 70 | 17 | | 千克 | ABFE | Fine hair of endangered rabbit and hare, carded or combed |
| 5105.3910 90 | 其他已梳兔毛 | 5 | 70 | 17 | 13 | 千克 | AB | Other fine hair of rabbit and hare, carded or combed |
| | ---其他山羊绒: | | | | | | | ---Of other goats: |
| 5105.3921 | ----无毛山羊绒 | 5 | 50 | 17 | | 千克 | AB | ----Dehaired goats wool |
| 5105.3929 | ----其他 | 5 | 50 | 17 | | 千克 | AB | ----Other |
| 5105.3990 | ---其他 | 5 | 50 | 17 | 13 | 千克 | | ---Other |
| 5105.3990 10 | 其他已梳野生动物细毛 | 5 | 50 | 17 | 13 | 千克 | ABEF | Other fine hair of wild animals, carded or combed |
| 5105.3990 90 | 其他已梳动物细毛 | 5 | 50 | 17 | 13 | 千克 | AB | Other fine hair of animals, carded or combed |
| 5105.4000 | -已梳动物粗毛 | 5 | 50 | 17 | | 千克 | | -Coarse animal hair, carded or combed |
| 5105.4000 10 | 其他已梳濒危野生动物粗毛 | 5 | 50 | 17 | | 千克 | FEAB | Other coarse hair of endangered wild animals, carded or combed |
| 5105.4000 90 | 其他已梳动物粗毛 | 5 | 50 | 17 | 13 | 千克 | AB | Other coarse hair of animals, carded or combed |
| **51.06** | **粗梳羊毛纱线,非供零售用:** | | | | | | | **Yarn of carded wool, not put up for retailsale:** |
| 5106.1000 | -按重量计羊毛含量在85%及以上 | 5 | 70 | 17 | 17 | 千克 | | -Containing 85% or more by weight of wool |
| 5106.2000 | -按重量计羊毛含量在85%以下 | 5 | 70 | 17 | 17 | 千克 | | -Containing less than 85% by weight of wool |
| **51.07** | **精梳羊毛纱线,非供零售用:** | | | | | | | **Yarn of combed wool, not put up for retail sale:** |
| 5107.1000 | -按重量计羊毛含量在85%及以上 | 5 | 70 | 17 | 17 | 千克 | | -Containing 85% or more by weight of wool |
| 5107.2000 | -按重量计羊毛含量在85%以下 | 5 | 70 | 17 | 17 | 千克 | | -Containing less than 85% by weight of wool |
| **51.08** | **动物细毛(粗梳或精梳)纱线,非供零售用:** | | | | | | | **Yarn of fine animal hair (carded or combed), not put up for retailsale:** |
| | -粗梳: | | | | | | | -Carded: |
| | ---按重量计动物细毛含量在85%及以上的 | | | | | | | ---Containing 85% or more by weight of fine animal hair |
| 5108.1011 | ----山羊绒的 | 5 | 70 | 17 | 17 | 千克 | | ----Of goats |
| 5108.1019 | ----其他 | 5 | 70 | 17 | | 千克 | | ----Other |
| 5108.1019 10 | 非供零售用粗梳其他濒危动物细毛纱线(按重量计其他动物细毛含量≥85%) | 5 | 70 | 17 | | 千克 | FE | Yarn of fine hair of endangered animals, carded, not in forms or packing for retail sale(containing≥85% by weight of other animals hair) |
| 5108.1019 90 | 非供零售用粗梳其他动物细毛纱线(按重量计其他动物细毛含量≥85%) | 5 | 70 | 17 | 17 | 千克 | | Yarn of fine hair of animals, carded, not in forms or packing for retailsale(containing≥85% by weight of other fine animals hair) |
| 5108.1090 | ---其他 | 5 | 70 | 17 | | 千克 | | ---Other |
| 5108.1090 10 | 非供零售用粗梳其他濒危动物细毛纱线(按重量计其他粗梳动物细毛含量<85%) | 5 | 70 | 17 | | 千克 | FE | Yarn of fine hair of endangered animals, carded, not in forms or packingfor retail sale(containing<85% by weight of other fine animals hair) |
| 5108.1090 90 | 非供零售用粗梳其他动物细毛纱线(按重量计其他粗梳动物细毛含量<85%) | 5 | 70 | 17 | 17 | 千克 | | Yarn of fine hair of animals, carded, not in forms or packing for retail sale(containing<85% by weight of other fine animals hair) |
| | -精梳: | | | | | | | -Combed: |
| | ---按重量计动物细毛含量在85%及以上的: | | | | | | | ---Containing 85% or more by weight of fine animal hair: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5108.2011 | ----山羊绒的 | 5 | 70 | 17 | 17 | 千克 | | ----Of goats |
| 5108.2019 | ----其他 | 5 | 70 | 17 | | 千克 | | ----Other |
| 5108.2019 10 | 非供零售用精梳其他濒危动物细毛纱线(按重量计其他动物细毛含量≥85%) | 5 | 70 | 17 | | 千克 | FE | Yarn of fine hair of endangered animals, combed, not in formsorpacking for retail sale (containing ≥85% by weight of other fine animals hair) |
| 5108.2019 90 | 非供零售用精梳其他动物细毛纱线(按重量计其他动物细毛含量≥85%) | 5 | 70 | 17 | 17 | 千克 | | Yarn of fine hair of other animals, combed, not put up for retail sale (containing ≥85% by weight of other fine animals hair) |
| 5108.2090 | ---其他 | 5 | 70 | 17 | | 千克 | | ---Other |
| 5108.2090 10 | 非供零售用精梳其他濒危动物细毛纱线(按重量计其他精梳动物细毛含量<85%) | 5 | 70 | 17 | | 千克 | FE | Yarn of fine hair of endangered animal,combed, not in forms or packing for retail sale(containing <85% by weight of other fine animals hair) |
| 5108.2090 90 | 非供零售用精梳其他动物细毛纱线(按重量计其他精梳动物细毛含量<85%) | 5 | 70 | 17 | 17 | 千克 | | Yarn of fine hair of animal;combed,not in forms or packing for retail sale(containing <85% by weight of other animals,hair) |
| **51.09** | **羊毛或动物细毛的纱线,供零售用:** | | | | | | | **Yarn of wool or of fine animal hair, put up for retail sale:** |
| | -按重量计羊毛或动物细毛含量在85%及以上: | | | | | | | -Containing 85% or more by weight of wool or of fine animal hair: |
| | ---动物细毛: | | | | | | | ---Of fine animal hair: |
| 5109.1011 | ----山羊绒的 | 6 | 80 | 17 | 17 | 千克 | | ----Of goats |
| 5109.1019 | ----其他 | 6 | 80 | 17 | 17 | 千克 | | ----Other |
| 5109.1090 | ---其他 | 6 | 80 | 17 | 17 | 千克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| | ---动物细毛: | | | | | | | ---Of fine animal hair: |
| 5109.9011 | ----山羊绒的 | 6 | 80 | 17 | 17 | 千克 | | ----Of goats |
| 5109.9019 | ----其他 | 6 | 80 | 17 | 17 | 千克 | | ----Other |
| 5109.9090 | ---其他 | 6 | 80 | 17 | 17 | 千克 | | ---Other |
| **51.10** | **动物粗毛或马毛的纱线(包括马毛粗松螺旋花线),不论是否供零售用:** | | | | | | | **Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale:** |
| 5110.0000 | 动物粗毛或马毛的纱线(包括马毛粗松螺旋花线),不论是否供零售用 | 6 | 70 | 17 | | 千克 | | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale |
| 5110.0000 10 | 濒危动物粗毛的纱线(包括马毛粗松螺旋花线,不论是否供零售用) | 6 | 70 | 17 | | 千克 | FE | Yarn of coarse hair of endangered animals hair (including gimped horsehair yarn, whether or not in forms or packing for retail sale) |
| 5110.0000 90 | 其他动物粗毛或马毛的纱线(包括马毛粗松螺旋花线,不论是否供零售用) | 6 | 70 | 17 | 17 | 千克 | | Other yarn of coarse hair of animal or horsehair (including gimped horsehair yarn, whether or not put up for retail sale) |
| **51.11** | **粗梳羊毛或粗梳动物细毛的机织物:** | | | | | | | **Woven fabrics of carded wool or of carded fine animal hair:** |
| | -按重量计羊毛或动物细毛含量在85%及以上: | | | | | | | -Containing 85% or more by weight of wool or of fine animal hair: |
| | --每平方米重量不超过300克: | | | | | | | --Of a weight not exceeding 300 g/$m^2$: |
| | ---动物细毛的: | | | | | | | ---Of fine animal hair: |
| 5111.1111 | ----山羊绒的 | 10 | 130 | 17 | 17 | 米/千克 | | ----Of goats |
| 5111.1119 | ----其他 | 10 | 130 | 17 | 17 | 米/千克 | | ----Other |
| 5111.1190 | ---其他 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --其他: | | | | | | | --Other: |
| | ---动物细毛的: | | | | | | | ---Of fine animal hair: |
| 5111.1911 | ----山羊绒的 | 10 | 130 | 17 | 17 | 米/千克 | | ----Of goats |
| 5111.1919 | ----其他 | 10 | 130 | 17 | 17 | 米/千克 | | ----Other |
| 5111.1990 | ---其他 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other |
| 5111.2000 | -其他,主要或仅与化学纤维长丝混纺 | 10 | 130 | 17 | 17 | 米/千克 | | -Other, mixed mainly or solely with manmade filaments |
| 5111.3000 | -其他,主要或仅与化学纤维短纤混纺 | 10 | 130 | 17 | 17 | 米/千克 | | -Other, mixed mainly or solely with man-made staple fibres |
| 5111.9000 | -其他 | 10 | 130 | 17 | 17 | 米/千克 | | -Other |
| **51.12** | **精梳羊毛或精梳动物细毛的机织物:** | | | | | | | **Woven fabrics of combed wool or of combed fine animal hair:** |
| | -按重量计羊毛或动物细毛含量在85%及以上: | | | | | | | -Containing 85% or more by weight of wool or of fine animal hair: |
| 5112.1100 | --每平方米重量不超过200克 | 10 | 130 | 17 | 17 | 米/千克 | | --Of a weight not exceeding 200 $g/m^2$ |
| 5112.1900 | --其他 | 10 | 130 | 17 | 17 | 米/千克 | | --Other |
| 5112.2000 | -其他,主要或仅与化学纤维长丝混纺 | 10 | 130 | 17 | 17 | 米/千克 | | -Other, mixed mainly or solely with manmade filaments |
| 5112.3000 | -其他,主要或仅与化学纤维短纤混纺 | 10 | 130 | 17 | 17 | 米/千克 | | -Other, mixed mainly or solely with man-made staple fibres |
| 5112.9000 | -其他 | 10 | 130 | 17 | 17 | 米/千克 | | -Other |
| **51.13** | **动物粗毛或马毛的机织物:** | | | | | | | **Woven fabrics of coarse animal hair or of horsehair:** |
| 5113.0000 | 动物粗毛或马毛的机织物 | 10 | 130 | 17 | 17 | 米/千克 | | Woven fabrics of coarse animal hair or of horsehair |

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# 第五十二章
# 棉　花

# Chapter 52
# Cotton

**子目注释：**

子目号5209.42及5211.42所称“粗斜纹布(劳动布)”，是指用不同颜色的纱线织成的三线或四线斜纹织物，包括破斜纹组织的织物，这种织物以经纱为面，经纱染成一种相同的颜色，纬纱未漂白或经漂白、染成灰色或比经纱稍浅的颜色。

**Subheading Note:**

For the purposes of subheadings Nos. 5209.42 and 5211.42, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **52.01** | **未梳的棉花：** | | | | | | | **Cotton, not carded or combed:** |
| 5201.0000 | 未梳的棉花 | | | 13 | 13 | 千克 | | Cotton, not carded or combed |
| 5201.0000 01 | 未梳的棉花[包括脱脂棉花(配额内)] | 1 | 125 | 13 | 13 | 千克 | t4xAB | Cotton, not carded or combed[including absorbent cotton(in-quota)] |
| 5201.0000 80 | 未梳的棉花[包括脱脂棉花(关税配额外暂定)] | | | 13 | 13 | 千克 | 4ABex | Cotton, not carded or combed[ including absorben cotton (custom,out-guota,interim)] |
| 5201.0000 90 | 未梳的棉花[包括脱脂棉花(配额外)] | 40 | 125 | 13 | 13 | 千克 | 4xAB | Cotton, not carded or combed[including absorbent cotton(out-quota)] |
| **52.02** | **废棉(包括废棉纱线及回收纤维)：** | | | | | | | **Cotton waste (including yarn waste and garnetted stock):** |
| 5202.1000 | -废棉纱线(包括废棉线) | 10 | 30 | 17 | 13 | 千克 | AP | -Yarn waste (including thread waste) |
| | -其他： | | | | | | | -Other: |
| 5202.9100 | --回收纤维 | 10 | 30 | 17 | 13 | 千克 | ABP | --Garnetted stock |
| 5202.9900 | --其他 | 10 | 30 | 17 | 13 | 千克 | ABP | --Other |
| **52.03** | **已梳的棉花：** | | | | | | | **Cotton, carded or combed:** |
| 5203.0000 | 已梳的棉花 | | 125 | 17 | 13 | 千克 | | Cotton, carded or combed |
| 5203.0000 01 | 已梳的棉花(配额内) | 1 | 125 | 17 | 13 | 千克 | t4xAB | Cotton, carded or combed(in-quota) |
| 5203.0000 90 | 已梳的棉花(配额外) | 40 | 125 | 17 | 13 | 千克 | 4xAB | Cotton, carded or combed(out-quota) |
| **52.04** | **棉制缝纫线，不论是否供零售用：** | | | | | | | **Cotton sewing thread, whether or not put up for retail sale:** |
| | -非供零售用： | | | | | | | -Not put up for retail sale: |
| 5204.1100 | --按重量计含棉量在85%及以上 | 5 | 40 | 17 | 17 | 千克 | | --Containing 85% or more by weight of cotton |
| 5204.1900 | --其他 | 5 | 40 | 17 | 17 | 千克 | | --Other |
| 5204.2000 | -供零售用 | 5 | 50 | 17 | 17 | 千克 | | -Put up for retail sale |
| **52.05** | **棉纱线(缝纫线除外)，按重量计含棉量在85%及以上，非供零售用：** | | | | | | | **Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale:** |
| | -未精梳纤维纺制的单纱： | | | | | | | -Single yarn, of uncombed fibres: |
| 5205.1100 | --细度在714.29分特及以上(不超过14公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring 714.29 decitex or more (not exceeding 14 metric number) |
| 5205.1200 | --细度在714.29分特以下，但不细于232.56分特(超过14公支，但不超过43公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) |
| 5205.1300 | --细度在232.56分特以下，但不细于192.31分特(超过43公支，但不超过52公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) |
| 5205.1400 | --细度在192.31分特以下，但不细于125分特(超过52公支，但不超过80公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5205.1500 | --细度在125分特以下(超过80公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 125 decitex (exceeding 80 metric number) |
| | -精梳纤维纺制的单纱: | | | | | | | -Single yarn, of combed fibres: |
| 5205.2100 | --细度在714.29分特及以上(不超过14公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring 714.29 decitex or more (not exceeding 14 metric number) |
| 5205.2200 | --细度在714.29分特以下,但不细于232.56分特(超过14公支,但不超过43公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) |
| 5205.2300 | --细度在232.56分特以下,但不细于192.31分特(超过43公支,但不超过52公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) |
| 5205.2400 | --细度在192.31分特以下,但不细于125分特(超过52公支,但不超过80公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) |
| 5205.2600 | --细度在125分特以下,但不细于106.38分特(超过80公支,但不超过94公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) |
| 5205.2700 | --细度在106.38分特以下,但不细于83.33分特(超过94公支,但不超过120公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) |
| 5205.2800 | --细度在83.33分特以下(超过120公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 83.33 decitex (exceeding 120 metric number) |
| | -未精梳纤维纺制的多股纱线或缆线: | | | | | | | -Multiple (folded) or cabled yarn, of uncombed fibres: |
| 5205.3100 | --每根单纱细度在714.29分特及以上(每根单纱不超过14公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) |
| 5205.3200 | --每根单纱细度在714.29分特以下,但不细于232.56分特(每根单纱超过14公支,但不超过43公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) |
| 5205.3300 | --每根单纱细度在232.56分特以下,但不细于192.31分特(每根单纱超过43公支,但不超过52公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) |
| 5205.3400 | --每根单纱细度在192.31分特以下,但不细于125分特(每根单纱超过52公支,但不超过80公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) |
| 5205.3500 | --每根单纱细度在125分特以下(每根单纱超过80公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) |
| | -精梳纤维纺制的多股纱线或缆线: | | | | | | | -Multiple (folded) or cabled yarn, of combed fibres: |
| 5205.4100 | --每根单纱细度在714.29分特及以上(每根单纱不超过14公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) |
| 5205.4200 | --每根单纱细度在714.29分特以下,但不细于232.56分特(每根单纱超过14公支,但不超过43公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) |
| 5205.4300 | --每根单纱细度在232.56分特以下,但不细于192.31分特(每根单纱超过43公支,但不超过52公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5205.4400 | --每根单纱细度在192.31分特以下,但不细于125分特(每根单纱超过52公支,但不超过80公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) |
| 5205.4600 | --每根单纱细度在125分特以下,但不细于106.38分特(每根单纱超过80公支,但不超过94公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) |
| 5205.4700 | --每根单纱细度在106.38分特以下,但不细于83.33分特(每根单纱超过94公支,但不超过120公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) |
| 5205.4800 | --每根单纱细度83.33分特以下(每根单纱超过120公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) |
| **52.06** | **棉纱线(缝纫线除外),按重量计含棉量在85%以下,非供零售用:** | | | | | | | **Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale:** |
| | -未精梳纤维纺制的单纱: | | | | | | | -Single yarn, of uncombed fibres: |
| 5206.1100 | --细度在714.29分特及以上(不超过14公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring 714.29 decitex or more (not exceeding 14 metric number) |
| 5206.1200 | --细度在714.29分特以下,但不细于232.56分特(超过14公支,但不超过43公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) |
| 5206.1300 | --细度在232.56分特以下,但不细于192.31分特(超过43公支,但不超过52公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) |
| 5206.1400 | --细度在192.31分特以下,但不细于125分特(超过52公支,但不超过80公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) |
| 5206.1500 | --细度在125分特以下(超过80公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 125 decitex (exceeding 80 metric number) |
| | -精梳纤维纺制的单纱: | | | | | | | -Single yarn, of combed fibres: |
| 5206.2100 | --细度在714.29分特及以上(不超过14公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring 714.29 decitex or more (not exceeding 14 metric number) |
| 5206.2200 | --细度在714.29分特以下,但不细于232.56分特(超过14公支,但不超过43公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) |
| 5206.2300 | --细度在232.56分特以下,但不细于192.31分特(超过43公支,但不超过52公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) |
| 5206.2400 | --细度在192.31分特以下,但不细于125分特(超过52公支,但不超过80公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) |
| 5206.2500 | --细度在125分特以下(超过80公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring less than 125 decitex (exceeding 80 metric number) |
| | -未精梳纤维纺制的多股纱线或缆线: | | | | | | | -Multiple (folded) or cabled yarn, of uncombed fibres: |
| 5206.3100 | --每根单纱细度在714.29分特及以上(每根单纱不超过14公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) |
| 5206.3200 | --每根单纱细度在714.29分特以下,但不细于232.56分特(每根单纱超过14公支,但不超过43公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5206.3300 | --每根单纱细度在232.56分特以下,但不细于192.31分特(每根单纱超过43公支,但不超过52公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) |
| 5206.3400 | --每根单纱细度在192.31分特以下,但不细于125分特(每根单纱超过52公支,但不超过80公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) |
| 5206.3500 | --每根单纱细度在125分特以下(每根单纱超过80公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) |
| | -精梳纤维纺制的多股纱线或缆线: | | | | | | | -Multiple (folded) or cabled yarn, of combed fibres: |
| 5206.4100 | --每根单纱细度在714.29分特及以上(每根单纱不超过14公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) |
| 5206.4200 | --每根单纱细度在714.29分特以下,但不细于232.56分特(每根单纱超过14公支,但不超过43公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) |
| 5206.4300 | --每根单纱细度在232.56分特以下,但不细于192.31分特(每根单纱超过43公支,但不超过52公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 232.56 decitex but not less then 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) |
| 5206.4400 | --每根单纱细度在192.31分特以下,但不细于125分特(每根单纱超过52公支,但不超过80公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) |
| 5206.4500 | --每根单纱细度在125分特以下(每根单纱超过80公支) | 5 | 40 | 17 | 17 | 千克 | | --Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) |
| **52.07** | **棉纱线(缝纫线除外),供零售用:** | | | | | | | **Cotton yarn (other than sewing thread) put up for retail sale:** |
| 5207.1000 | -按重量计含棉量在85%及以上 | 6 | 50 | 17 | 17 | 千克 | | -Containing 85% or more by weight of cotton |
| 5207.9000 | -其他 | 6 | 50 | 17 | 17 | 千克 | | -Other |
| **52.08** | **棉机织物,按重量计含棉量在85%及以上,每平方米重量不超过200克:** | | | | | | | **Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m²:** |
| | -未漂白: | | | | | | | -Unbleached: |
| 5208.1100 | --平纹机织物,每平方米重量不超过100克 | 10 | 70 | 17 | 17 | 米/千克 | | --Plain weave, weighing not more than 100 g/m² |
| 5208.1200 | --平纹机织物,每平方米重量超过100克 | 10 | 70 | 17 | 17 | 米/千克 | | --Plain weave, weighing more than 100 g/m² |
| 5208.1300 | --三线或四线斜纹机织物,包括双面斜纹机织物 | 10 | 70 | 17 | 17 | 米/千克 | | --3-thread or 4-thread twill, including cross twill |
| 5208.1900 | --其他机织物 | 10 | 70 | 17 | 17 | 米/千克 | | --Other fabrics |
| | -漂白: | | | | | | | -Bleached: |
| 5208.2100 | --平纹机织物,每平方米重量不超过100克 | 10 | 70 | 17 | 16 | 米/千克 | | --Plain weave, weighing not more than 100 g/m² |
| 5208.2100 10 | 漂白全棉平纹府绸及细平布(每平方米重≤100g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Poplin and fine plain cloth of cotton, w≤100g/m², containing≥85% by weight of cotton, bleached |
| 5208.2100 20 | 漂白全棉平纹机织平布(每平方米重≤100g,68号及以下) | 10 | 70 | 17 | 17 | 米/千克 | A | Woven fabrics of cotton, plain weave, ≤No.68, w≤100g/m², bleached |
| 5208.2100 30 | 漂白全棉平纹奶酪布(每平方米重≤100g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Cheese cloth of cotton, plain weave, w≤100g/m², containing≥85% by weight of cotton, bleached |
| 5208.2100 40 | 漂白全棉平纹印染用布(每平方米重≤100g,43-68号) | 10 | 70 | 17 | 17 | 米/千克 | A | Cloth for printing and dying of cotton, plain weave, No.43~No.68, w≤100g/m², bleached |

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|---|---|---|---|---|---|---|---|---|
| 5208.2100 50 | 漂白全棉平纹巴里纱及薄细布(每平方米重量≤100g,69号及以上) | 10 | 70 | 17 | 17 | 米/千克 | A | Voiles and swiss muslim of cotton, plain weave, w≤100g/m², containing≥85% by weight of cotton, ≥No. 69, bleached |
| 5208.2100 60 | 漂白全棉医用纱布(每平方米重≤100g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Medical gauze of cotton, w≤100g/m², containing ≥85% by weight of cotton, bleached |
| 5208.2200 | --平纹机织物,每平方米重量超过100克 | 10 | 70 | 17 | 16 | 米/千克 | | --Plain weave, weighing more than 100 g/m² |
| 5208.2200 10 | 漂白全棉平纹府绸及细平布(100g<每平方米重量≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Poplin and fine plain cloth of cotton, plain weave, 100g/m² < w ≤ 200g/m², containing ≥ 85% by weight of cotton, bleached |
| 5208.2200 20 | 漂白全棉平纹机织平布(100g<每平方米重≤200g,68号及以下) | 10 | 70 | 17 | 17 | 米/千克 | A | Plain cloth of cotton, plain weave, 100g/m²<w≤200g/m², ≤No. 68, bleached |
| 5208.2200 30 | 漂白全棉平纹奶酪布(100g<每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Cheese cloth of cotton, plain weave, 100g/m²<w≤200g/m², containing ≥ 85% by weight of cotton, bleached |
| 5208.2200 40 | 漂白全棉平纹印染用布(100g<每平方米重≤200g,43-68号) | 10 | 70 | 17 | 17 | 米/千克 | A | Cloth for printing and dying, of cotton, plain weave, No. 43~No. 68, 100g/m²<w≤200g/m², bleached |
| 5208.2200 50 | 漂白全棉巴里纱及薄细布(100g<每平方米重≤200g,69号及以上) | 10 | 70 | 17 | 17 | 米/千克 | A | Voiles and swiss muslin of cotton, 100g/m² < w ≤ 200g/m², ≥No. 69, bleached |
| 5208.2300 | --三线或四线斜纹机织物,包括双面斜纹机织物 | 12 | 70 | 17 | 17 | 米/千克 | A | --3-thread or 4-thread twill, including cross twill |
| 5208.2900 | --其他机织物 | 10 | 70 | 17 | 16 | 米/千克 | | --Other fabrics |
| 5208.2900 10 | 漂白其他全棉机织缎布(每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Woven fabrics of cotton, satin weave, w ≤ 200 g/m², containing ≥ 85% by weight of cotton, bleached |
| 5208.2900 20 | 漂白其他全棉机织斜纹布(每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Woven fabrics of cotton, twill weave, w ≤ 200 g/m², containing ≥ 85% by weight of cotton, bleached |
| 5208.2900 30 | 漂白其他全棉机织牛津布(每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Woven fabrics of cotton, oxford weave, w ≤ 200 g/m², containing ≥ 85% by weight of cotton, bleached |
| 5208.2900 90 | 漂白其他全棉机织物(每平方米重≤200g,含棉量≥85%)<br>-染色: | 10 | 70 | 17 | 17 | 米/千克 | A | Other woven fabrics of cotton, w≤200g/m², containing≥85% by weight of cotton, bleached<br>-Dyed: |
| 5208.3100 | --平纹机织物,每平方米重量不超过100克 | 10 | 70 | 17 | 16 | 米/千克 | | --Plain weave, weighing not more than 100 g/m² |
| 5208.3100 10 | 染色全棉手工织布(每平方米重≤100g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Handwoven plain cloth of cotton, w ≤ 100g/m², containing≥85% by weight of cotton, dyed |
| 5208.3100 91 | 染色全棉平纹府绸及细平布(每平方米重≤100g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Popin and fine plain cloth of cotton, w≤100g/m², containing≥85% by weight of cotton, dyed |
| 5208.3100 92 | 染色全棉平纹机织平布(每平方米重≤100g,68号及以下) | 10 | 70 | 17 | 17 | 米/千克 | A | Plain cloth of cotton, w≤100g/m², ≤No. 68, dyed |
| 5208.3100 93 | 染色全棉平纹奶酪布(每平方米重≤100g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Cheese cloth of cotton, w≤100 g/m², containing≥85% by weight of cotton, dyed |
| 5208.3100 94 | 染色全棉平纹印染用布(每平方米重≤100g,43-68号) | 10 | 70 | 17 | 17 | 米/千克 | A | Cloth for printing and dying, of cotton, plain weave, No. 43~No. 68, w≤100g/m², dyed |
| 5208.3100 95 | 染色全棉巴里纱及薄细布(每平方米重≤100g,69号及以上) | 10 | 70 | 17 | 17 | 米/千克 | A | Voiles and fine thin cloth of cotton, w≤100g/m², ≥No. 69, dyed |
| 5208.3200 | --平纹机织物,每平方米重量超过100克 | 10 | 70 | 17 | 16 | 米/千克 | | --Plain weave, weighing more than 100 g/m² |
| 5208.3200 10 | 染色全棉手工织布(100g<每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Handwoven plain cloth of cotton, 100g/m² < w ≤ 200g/m², containing ≥ 85% by weight of cotton, dyed |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5208.3200 91 | 染色全棉平纹府绸及细平布(100g<每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Poplin and fine plain cloth of cotton, 100g/m$^2$<w≤200g/m$^2$, containing ≥ 85% by weight of cotton, dyed |
| 5208.3200 92 | 染色全棉平纹机织平布(100g<每平方米重≤200g,68 号及以下) | 10 | 70 | 17 | 17 | 米/千克 | A | Plain cloth of cotton, 100g/m$^2$<w≤200g/m$^2$, ≤ No. 68, dyed |
| 5208.3200 93 | 染色全棉平纹奶酪布(100g<每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Cheese cloth of cotton, plain weave, 100g/m$^2$<w≤200g/m$^2$, containing ≥ 85% by weight of cotton, dyed |
| 5208.3200 94 | 染色全棉平纹印染用布(100g<每平方米重≤200g,43-68 号) | 10 | 70 | 17 | 17 | 米/千克 | A | Cloth for printing and dying of cotton, plain weave, No. 43~No. 68, 100g/m$^2$<w≤200g/m$^2$, dyed |
| 5208.3200 95 | 染色全棉巴里纱及薄细布(100g<每平方米重≤200g,69 号及以上) | 10 | 70 | 17 | 17 | 米/千克 | A | Voiles and swiss muslin of cotton, 100g/m$^2$<w≤200g/m$^2$, ≥No. 69, dyed |
| 5208.3300 | --三线或四线斜纹机织物,包括双面斜纹机织物 | 10 | 70 | 17 | 17 | 米/千克 | A | --3-thread or 4-thread twill, including cross twill |
| 5208.3900 | --其他机织物 | 10 | 70 | 17 | 16 | 米/千克 | | --Other fabrics |
| 5208.3900 10 | 染色其他全棉机织缎布(每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Woven fabrics of cotton, satin weave, w≤200 g/m$^2$, containing≥85% by weight of cotton, dyed |
| 5208.3900 20 | 染色其他全棉机织斜纹布(每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Woven fabrics of cotton, twill weave, w≤200 g/m$^2$, containing≥85% by weight of cotton, dyed |
| 5208.3900 30 | 染色其他全棉机织牛津布(每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Woven fabrics of cotton, oxford weave, w ≤ 200 g/m$^2$, containing≥85% by weight of cotton, dyed |
| 5208.3900 90 | 染色其他全棉机织物(每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Other woven fabrics of cotton, w≤200g/m$^2$, containing≥85% by weight of cotton, dyed |
| | -色织: | | | | | | | -Of yarns of different colours: |
| 5208.4100 | --平纹机织物,每平方米重量不超过 100 克 | 10 | 70 | 17 | 16 | 米/千克 | | --Plain weave, weighing not more than 100 g/m$^2$ |
| 5208.4100 10 | 色织的全棉手工织布(每平方米重≤100g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Handwoven cloth of cotton, w≤100g/m$^2$, containing≥85% by weight of cotton, of yarns of different colours |
| 5208.4100 90 | 色织的全棉平纹机织物(每平方米重≤100g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Woven fabrics of cotton, plain weave, w ≤ 100 g/m$^2$, containing ≥ 85% by weight of cotton, of yarns of different colours |
| 5208.4200 | --平纹机织物,每平方米重 100 克 | 10 | 70 | 17 | 16 | 米/千克 | | --Plain weave, weighing more than 100 g/m$^2$ |
| 5208.4200 10 | 色织的全棉手工织布(100g<每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Handwoven cloth of cotton, 100g/m$^2$ < w ≤ 200 g/m$^2$, containing ≥ 85% by weight of cotton, of yarns of different colours |
| 5208.4200 90 | 色织的全棉平纹机织物(100 克<每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Woven fabrics of cotton, plain weave, 100g/m$^2$<w≤200g/m$^2$, containing≥85% by weight of cotton, of yarns of different colours |
| 5208.4300 | --三线或四线斜纹机织物,包括双面斜纹机织物 | 10 | 70 | 17 | 17 | 米/千克 | A | --3-thread or 4-thread twill, including cross twill |
| 5208.4900 | --其他机织物 | 10 | 70 | 17 | 16 | 米/千克 | | --Other fabrics |
| 5208.4900 10 | 色织的其他全棉提花机织物(每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Other woven fabrics of cotton, jacquard weave, w≤200g/m$^2$, containing≥85% by weight of cotton, of yarns of different colours |
| 5208.4900 90 | 色织的其他全棉机织物(每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Other woven fabrics of cotton, w≤200g/m$^2$, containing≥85% by weight of cotton, of yarns of different colours |
| | -印花: | | | | | | | -Printed: |
| 5208.5100 | --平纹机织物,每平方米重量不超过 100 克 | 10 | 70 | 17 | 16 | 米/千克 | | --Plain weave, weighing not more than 100 g/m$^2$ |
| 5208.5100 10 | 印花全棉手工织布(每平方米重≤100g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Handwoven cloth of cotton, w≤100g/m$^2$, containing≥85% by weight of cotton, printed |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5208.5100 91 | 印花全棉平纹府绸及细平布(每平方米重≤100g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Poplin and fine plain cloth of cotton, w≤100g/m², containing≥85% by weight of cotton, printed |
| 5208.5100 92 | 印花全棉平纹机织平布(每平方米重≤100g,68号及以下) | 10 | 70 | 17 | 17 | 米/千克 | A | Plain cloth of cotton, plain weave, w≤100g/m², ≤No.68, printed |
| 5208.5100 93 | 印花全棉平纹奶酪布(每平方米重≤100g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Cheese cloth of cotton, plain weave, w≤100 g/m², containing≥85% by weight of cotton, printed |
| 5208.5100 94 | 印花全棉平纹印染用布(每平方米重≤100g,43-68号) | 10 | 70 | 17 | 17 | 米/千克 | A | Cloth for printing and dying of cotton, plain weave, w≤100g/m², No.43~No.68, printed |
| 5208.5100 95 | 印花全棉平纹巴里纱及薄细布(每平方米重≤100g,69号及以上) | 10 | 70 | 17 | 17 | 米/千克 | A | Voiles and swiss muslin of cotton, w≤100g/m², ≥No.69, printed |
| 5208.5200 | --平纹机织物,每平方米重量超过100克 | 10 | 70 | 17 | 16 | 米/千克 | | --Plain weave, weighing more than 100 g/m² |
| 5208.5200 10 | 印花的全棉手工织布(100g<每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Handwoven cloth of cotton, 100g/m²<w≤200 g/m², containing≥85% by weight of cotton, printed |
| 5208.5200 91 | 印花的全棉平纹府绸及细平布(100g<每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Poplin and fine plain cloth of cotton, 100g/m²<w≤200g/m², containing≥85% by weight of cotton, printed |
| 5208.5200 92 | 印花的全棉平纹机织平布(100g<每平方米重≤200g,68号及以下) | 10 | 70 | 17 | 17 | 米/千克 | A | Plain cloth of cotton, 100g/m²<w≤200g/m², ≤No.68 printed |
| 5208.5200 93 | 印花的全棉平纹奶酪布(100g<每平方米重量≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Cheese cloth of cotton, plain weave, 100g/m²<w≤200g/m², containing≥85% by weight of cotton, printed |
| 5208.5200 94 | 印花的全棉平纹印染用布(100g<每平方米重≤200g,43-68号) | 10 | 70 | 17 | 17 | 米/千克 | A | Cloth for printing and dying of cotton, plain weave, 100g/m²<w≤200g/m², No.43~No.68, printed |
| 5208.5200 95 | 印花的全棉巴里纱及薄细布(100g<每平方米重≤200g,69号及以上) | 10 | 70 | 17 | 17 | 米/千克 | A | Voiles and swiss muslin of cotton 100g/m²<w≤200g/m², ≥No.69, printed |
| | --其他机织物: | | | | | | | --Other fabrics: |
| 5208.5910 | ---三线或四线斜纹机织物,包括双面斜纹机织物 | 10 | 70 | 17 | 17 | 米/千克 | A | ---3-thread or 4-thread twill, including cross twill |
| 5208.5990 | ---其他 | 10 | 70 | 17 | 16 | 米/千克 | | ---Other |
| 5208.5990 10 | 印花其他全棉机织缎布(每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Woven fabrics of cotton, satin weave, w≤200g/m² containing≥85% by weight of cotton, printed |
| 5208.5990 20 | 印花其他全棉机织斜纹布(每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Woven fabrics of cotton, twill weave, w≤200 g/m², containing≥85% by weight of cotton, printed |
| 5208.5990 30 | 印花其他全棉机织牛津布(每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Woven fabrics of cotton, oxford weave w≤200 g/m², containing≥85% by weight of cotton, printed |
| 5208.5990 90 | 印花其他全棉机织物(每平方米重≤200g,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Other woven fabrics of cotton, w≤200g/m², containing≥85% by weight of cotton, printed |
| **52.09** | **棉机织物,按重量计含棉量在85%及以上,每平方米重量超过200克:** | | | | | | | **Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m²:** |
| | -未漂白: | | | | | | | -Unbleached: |
| 5209.1100 | --平纹机织物 | 10 | 70 | 17 | 17 | 米/千克 | | --Plain weave |
| 5209.1200 | --三线或四线斜纹机织物,包括双面斜纹机织物 | 10 | 70 | 17 | 17 | 米/千克 | | --3-thread or 4-thread twill, including cross twill |
| 5209.1900 | --其他机织物 | 10 | 70 | 17 | 17 | 米/千克 | | --Other fabrics |
| | -漂白: | | | | | | | -Bleached: |
| 5209.2100 | --平纹机织物 | 12 | 70 | 17 | 17 | 米/千克 | | --Plain weave |
| 5209.2200 | --三线或四线斜纹机织物,包括双面斜纹机织物 | 12 | 70 | 17 | 17 | 米/千克 | | --3-thread or 4-thread twill, including cross twill |
| 5209.2900 | --其他机织物 | 12 | 70 | 17 | 17 | 米/千克 | | --Other fabrics |
| | -染色: | | | | | | | -Dyed: |
| 5209.3100 | --平纹机织物 | 10 | 70 | 17 | 16 | 米/千克 | | --Plain weave |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5209.3100 10 | 染色全棉手工织布(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Handwoven cloth of cotton, w>200g/$m^2$, containing ≥85% by weight of cotton, dyed |
| 5209.3100 91 | 染色全棉平纹府绸及细平布(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Poplin and fine plain cloth of cotton, w>200g/$m^2$, containing≥85% by weight of cotton, dyed |
| 5209.3100 92 | 染色的全棉平纹机织平布(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Plain cloth of cotton, w>200g/$m^2$, containing≥85% by weight of cotton, dyed |
| 5209.3100 93 | 染色的全棉平纹机织帆布(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Woven canvas of cotton, plain weave, w>200g/$m^2$, containing≥85% by weight of cotton, dyed |
| 5209.3200 | --三线或四线斜纹机织物,包括双面斜纹机织物 | 10 | 70 | 17 | 17 | 米/千克 | A | --3-thread or 4-thread twill, including cross twill |
| 5209.3900 | --其他机织物 | 10 | 70 | 17 | 16 | 米/千克 | | --Other fabrics |
| 5209.3900 10 | 染色的其他全棉机织缎布(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Other woven fabrics of cotton, satin weave, w>200g/$m^2$, containing≥85% by weight of cotton, dyed |
| 5209.3900 20 | 染色的其他全棉机织斜纹布(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Other woven fabrics of cotton, twill weave, w>200g/$m^2$, containing≥85% by weight of cotton, dyed |
| 5209.3900 30 | 染色的其他全棉机织帆布(指每平方米重量>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Other woren canvas of cotton, w>200g/$m^2$, containing≥85% by weight of cotton, dyed |
| 5209.3900 90 | 染色的其他全棉机织物(指每平方米重量>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Other woven fabrics of cotton, w>200g/$m^2$, containing≥85% by weight of cotton, dyed |
| | -色织: | | | | | | | -Of yarns of different colours: |
| 5209.4100 | --平纹机织物 | 10 | 70 | 17 | 16 | 米/千克 | | --Plain weave |
| 5209.4100 10 | 色织的全棉手工织布(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Handwoven cloth of cotton, w>200g/$m^2$ containing≥85% by weight of cotton, of yarns of different colours |
| 5209.4100 90 | 色织的全棉平纹机织物(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Woven fabrics of cotton, plain weave, w>200g/$m^2$, containing≥85% by weight of cotton, of yarns of different colours |
| 5209.4200 | --粗斜纹布(劳动布) | 10 | 70 | 17 | 16 | 米/千克 | | --Denim |
| 5209.4200 10 | 色织全棉蓝粗斜纹布(劳动布)(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Blue denim of cotton, w>200g/$m^2$, containing≥85% by weight of cotton, of yarns of different colours |
| 5209.4200 90 | 色织其他全棉粗斜纹布(劳动布)(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Other denim of cotton, w>200g/$m^2$, containing≥85% by weight of cotton, of yarns of different colours |
| 5209.4300 | --其他三线或四线斜纹机织物,包括双面斜纹机织物 | 10 | 70 | 17 | 17 | 米/千克 | A | --Other fabrics of 3-thread or 4-thread twill, including cross twill |
| 5209.4900 | --其他机织物 | 10 | 70 | 17 | 16 | 米/千克 | | --Other fabrics |
| 5209.4900 10 | 色织的其他全棉提花机织物(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Other woven fabrics of cotton, jacquad weave, w>200g/$m^2$, containing≥85% by weight of cotton, of yarns of different colours |
| 5209.4900 90 | 色织的其他全棉机织物(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Other woven fabrics of cotton, w>200g/$m^2$, containing≥85% by weight of cotton, of yarns of different colours |
| | -印花: | | | | | | | -Printed: |
| 5209.5100 | --平纹机织物 | 10 | 70 | 17 | 16 | 米/千克 | | --Plain weave |
| 5209.5100 10 | 印花全棉手工织布(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Handwoven cloth of cotton, w>200g/$m^2$, containing≥85% by weight of cotton, printed |
| 5209.5100 91 | 印花全棉平纹府绸及细平布(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Poplin and fine plain cloth of cotton, w>200g/$m^2$, containing≥85% by weight of cotton, printed |
| 5209.5100 92 | 印花全棉平纹机织平布(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Plain cloth of cotton, w>200g/$m^2$, containing≥85% by weight of cotton, printed |
| 5209.5100 93 | 印花全棉平纹机织帆布(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Woven canvas of cotton, plain weave, w>200g/$m^2$, containing≥85% by weight of cotton, printed |
| 5209.5200 | --三线或四线斜纹机织物,包括双面斜纹机织物 | 10 | 70 | 17 | 17 | 米/千克 | A | --3-thread or 4-thread twill, including cross twill |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5209.5900 | --其他机织物 | 10 | 70 | 17 | 16 | 米/千克 | | --Other fabrics |
| 5209.5900 10 | 印花的其他全棉机织缎布(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Other woven fabrics of cotton, satin weave, w>200g/$m^2$, containing≥85% by weight of cotton, printed |
| 5209.5900 20 | 印花的其他全棉机织斜纹布(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Other woven fabrics of cotton, twill weave, w>200g/$m^2$, containing≥85% by weight of cotton, printed |
| 5209.5900 30 | 印花的其他全棉机织帆布(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Otver canvas of cotton, w>200g/$m^2$, containing≥85% by weight of cotton, printed |
| 5209.5900 90 | 印花的其他全棉机织物(指每平方米重>200克,含棉量≥85%) | 10 | 70 | 17 | 17 | 米/千克 | A | Other woven fabrics of cotton, w>200g/$m^2$, containing≥85% by weight of cotton, printed |
| **52.10** | **棉机织物,按重量计含棉量在85%以下,主要或仅与化学纤维混纺,每平方米重量不超过200克:** | | | | | | | **Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/$m^2$:** |
| | -未漂白: | | | | | | | -Unbleached: |
| 5210.1100[暂] | --平纹机织物 | 6 | 90 | 17 | 16 | 米/千克 | | --Plain weave |
| 5210.1100[暂] 11 | 未漂白与聚酯短纤混纺的棉制府绸(指每平方米重≤200克,含棉量<85%,含平细布) | 6 | 90 | 17 | 17 | 米/千克 | | Poplin and fine plain cloth of cotton, mixed with polyester staple fibres, w≤200g/$m^2$, containing<85% by weight of cotton, unbleached |
| 5210.1100[暂] 12 | 未漂白与聚酯短纤混纺棉机织平布(指每平方米重≤200克,68号及以下,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Plain cloth of cotton, mixed with polyester staple fibres, w≤200g/$m^2$, ≤No.68, containing<85% by weight of cotton, unbleached |
| 5210.1100[暂] 13 | 未漂白与聚酯短纤混纺棉奶酪布(指每平方米重≤200克,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Cheese cloth of cotton, plain weave, mixed with polyester staple fibres, w≤200g/$m^2$, containing<85% by weight of cotton, unbleached |
| 5210.1100[暂] 14 | 未漂白与聚酯短纤混纺棉印染用布(指每平方米重≤200克,43-68号,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Cloth for printing and dying of cotton, plain weave, mixed with polyester staple fibres, w≤200g/$m^2$, No.43~No.68, containing<85% by weight of cotton, unbleached |
| 5210.1100[暂] 15 | 未漂白与聚酯短纤混纺棉巴里纱(指每平方米重≤200克,69号及以上,含棉量<85%,含薄细布) | 6 | 90 | 17 | 17 | 米/千克 | | Voiles and swiss muslin of cotton, plain weave, mixed with polyester staple fibres, w≤200g/$m^2$, containing<85% by weight of cotton, unbleached |
| 5210.1100[暂] 91 | 未漂白与其他化学纤维混纺棉府绸(指每平方米重≤200克,含棉量<85%,含细平布) | 6 | 90 | 17 | 17 | 米/千克 | | Poplin and fine plain cloth of cotton, mixed with other man-made fibres, w≤200g/$m^2$, containing<85% by weight of cotton, unbleached |
| 5210.1100[暂] 92 | 未漂白与其他化学纤维混纺棉机织平布(指每平方米重≤200克,≤68号,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Plain cloth of cotton, mixed with other man-made fibres, w≤200g/$m^2$, ≤No.68, containing<85% by weight of cotton, unbleached |
| 5210.1100[暂] 93 | 未漂白与其他化学纤维混纺棉奶酪布(指每平方米重≤200克,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Cheese cloth of cotton, plain weave, mixed with other man-made fibres, w≤200g/$m^2$, containing<85% by weight of cotton, unbleached |
| 5210.1100[暂] 94 | 未漂白与其他化学纤维混纺棉印染用布(指每平方米重≤200克,43-68号,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Cloth for printing and dying of cotton, plain weave, mixed with other man-made fibres, w≤200g/$m^2$, No.43~No.68, containing<85% by weight of cotton, unbleached |
| 5210.1100[暂] 95 | 未漂白与其他化学纤维混纺棉巴里纱(指每平方米重≤200克,69号及以上,含棉量<85%,含薄细布) | 6 | 90 | 17 | 17 | 米/千克 | | Voiles and swiss muslin of cotton, mixed with man-made fibres, w≤200g/$m^2$, containing<85% by weight of cotton, ≥No.69, unbleached |
| | --其他机织物: | | | | | | | --Other fabrics: |
| 5210.1910 | ---三线或四线斜纹机织物,包括双面斜纹机织物 | 12 | 90 | 17 | 17 | 米/千克 | | ---3-thread or 4-thread twill, including cross twill |
| 5210.1990[暂] | ---其他 | 6 | 90 | 17 | 16 | 米/千克 | | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5210.1990新 11 | 其他未漂白与聚酯短纤混纺的缎布(每平方米重≤200克,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Other woven fabrics of cotton, satin weave, mixed with polyester staple fibres, w≤200g/m², containing <85% by weight of cotton, unbleached |
| 5210.1990新 12 | 其他未漂白与聚酯短纤混纺斜纹布(每平方米重≤200克,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Other woven fabrics of cotton, twill weave, mixed with polyester staple fibres, w≤200g/m², containing <85% by weight of cotton, unbleached |
| 5210.1990新 13 | 其他未漂白与聚酯短纤混纺牛津布(每平方米重≤200克,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Other woven fabrics of cotton, oxford weave, mixed with polyester staple fibres, w≤200g/m², containing <85% by weight of cotton, unbleached |
| 5210.1990新 19 | 其他未漂白与聚酯短纤混纺棉布(每平方米重≤200克,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Other woven fabrics of cotton, mixed with polyester staple fibres, w ≤ 200g/m², containing < 85% by weight of cotton, unbleached |
| 5210.1990新 91 | 其他未漂白与其他化学纤维混纺缎布(每平方米重≤200克,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Other woven of cotton, stain weave, mixed with other man-made fibres, w≤200g/m², containing<85% by weight of cotton, unbleached |
| 5210.1990新 92 | 其他未漂白与其他化学纤维混纺斜纹布(每平方米重≤200克,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Other woven fabrics of cotton, twill weave, mixed with other man-made fibres, w≤200 g/m², containing<85% by weight of cotton, unbleached |
| 5210.1990新 93 | 其他未漂白与其他化学纤维混纺的牛津布(每平方米重≤200克,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Other woven fabrics of cotton, oxford weave, mixed with other man-made fibres, w≤200g/m², by weight of cotton, unbleached |
| 5210.1990新 99 | 其他未漂白与其他化学纤维混纺棉布(每平方米重≤200克,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Other woven fabrics of cotton, mixed with other man-made fibres. w ≤ 200g/m², containing < 85% by weight of cotton, unbleached |
| | -漂白: | | | | | | | -Bleached: |
| 5210.2100 | --平纹机织物 | 14 | 90 | 17 | 17 | 米/千克 | | --Plain weave |
| | --其他机织物: | | | | | | | --Other fabrics: |
| 5210.2910 | ---三线或四线斜纹机织物,包括双面斜纹机织物 | 14 | 90 | 17 | 17 | 米/千克 | | ---3-thread or 4-thread twill, including cross twill |
| 5210.2990 | ---其他 | 14 | 90 | 17 | 17 | 米/千克 | | ---Other |
| | -染色: | | | | | | | -Dyed: |
| 5210.3100 | --平纹机织物 | 10 | 90 | 17 | 17 | 米/千克 | | --Plain weave |
| 5210.3200 | --三线或四线斜纹机织物,包括双面斜纹机织物 | 10 | 90 | 17 | 17 | 米/千克 | | --3-thread or 4-thread twill, including cross twill |
| 5210.3900 | --其他机织物 | 10 | 90 | 17 | 17 | 米/千克 | | --Other fabrics |
| | -色织: | | | | | | | -Of yarns of different colours: |
| 5210.4100 | --平纹机织物 | 10 | 90 | 17 | 17 | 米/千克 | | --Plain weave |
| | --其他机织物: | | | | | | | --Other fabrics: |
| 5210.4910 | ---三线或四线斜纹机织物,包括双面斜纹机织物 | 10 | 90 | 17 | 17 | 米/千克 | | ---3-thread or 4-thread twill, including cross twill, including double twill |
| 5210.4990 | ---其他 | 10 | 90 | 17 | 17 | 米/千克 | | ---Other |
| 5210.5100 | --平纹机织物 | 10 | 90 | 17 | 17 | 米/千克 | | --Plain weave |
| | --其他机织物: | | | | | | | --Other fabrics: |
| 5210.5910 | ---三线或四线斜纹机织物,包括双面斜纹机织物 | 10 | 90 | 17 | 17 | 米/千克 | | ---3-thread or 4-thread twill, including cross twill |
| 5210.5990 | ---其他 | 10 | 90 | 17 | 17 | 米/千克 | | ---Other |
| **52.11** | **棉机织物,按重量计含棉量在85%以下,主要或仅与化学纤维混纺,每平方米重量超过200克:** | | | | | | | **Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m²:** |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -未漂白： | | | | | | | -Unbleached： |
| 5211.1100暂 | --平纹机织物 | 6 | 90 | 17 | 16 | 米/千克 | | --Plain weave |
| 5211.1100暂 11 | 未漂白与聚酯短纤混纺棉府绸(每平方米重>200克,含棉量<85%,含细平布) | 6 | 90 | 17 | 17 | 米/千克 | | Poplin and fine plain cloth of cotton, mixed with polyester staple fibres, w>200g/m², containing<85% by weight of cotton, unbleached |
| 5211.1100暂 12 | 未漂白与聚酯短纤混纺棉机织平布(每平方米重>200克,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Plain cloth of cotton, mixed with polyester staple fibres, w>200g/m², containing<85% by weight of cotton, unbleached |
| 5211.1100暂 19 | 未漂白与聚酯短纤混纺棉平纹帆布(每平方米重>200克,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Canvas of cotton, mixed with polyester staple fibres, plain weave, w>200g/m², containing<85% by weight of cotton, unbleached |
| 5211.1100暂 91 | 未漂白与其他化学纤维混纺棉府绸(每平方米重>200克,含棉量<85%,含细平布) | 6 | 90 | 17 | 17 | 米/千克 | | Poplin and fine plain cloth of cotton, mixed with other man-made fibres, w>200g/m², containing<85% by weight of cotton, unbleached |
| 5211.1100暂 92 | 未漂白与其他化学纤维混纺棉机织平布(每平方米重>200克,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Plain cloth of cotton, mixed with other man-made fibres, w>200g/m², containing<85% by weight of cotton, unbleached |
| 5211.1100暂 99 | 未漂白与其他化学纤维混纺棉平纹帆布(每平方米重>200克,含棉量<85%) | 6 | 90 | 17 | 17 | 米/千克 | | Canvas of cotton, mixed with other man-made fibres, plain weave, w>200g/m², containing<85% by weight of cotton,unbleached |
| 5211.1200暂 | --三线或四线斜纹机织物,包括双面斜纹机织物 | 6 | 90 | 17 | 16 | 米/千克 | | --3-thread or 4-thread twill, including cross twill |
| 5211.1200暂 10 | 未漂白聚酯短纤混纺斜纹棉布(每平方米重>200克,含棉量<85%,三、四线斜纹布,双面斜纹布) | 6 | 90 | 17 | 17 | 米/千克 | | Woven fabrics of cotton, twill weave (3-or 4-thread), mixed with polyester staple fibres, w>200g/m², containing<85% by weight of cotton, unbleached |
| 5211.1200暂 90 | 未漂白其他化学纤维混纺斜纹棉布(每平方米重>200克,含棉量<85%,三、四线斜纹布,双面斜纹布) | 6 | 90 | 17 | 17 | 米/千克 | | Woven fabrics of cotton, twill weave (3-or 4-thread), mixed with other man-made fibres, w>200g/m², containing<85% by weight of cotton, unbleached |
| 5211.1900 | --其他机织物 | 12 | 90 | 17 | 17 | 米/千克 | | --Other fabrics |
| 5211.2000 | -漂白 | 14 | 90 | 17 | 17 | 米/千克 | | -Bleached |
| | -染色： | | | | | | | -Dyed： |
| 5211.3100 | --平纹机织物 | 10 | 90 | 17 | 17 | 米/千克 | | --Plain weave |
| 5211.3200 | --三线或四线斜纹机织物,包括双面斜纹机织物 | 10 | 90 | 17 | 17 | 米/千克 | | --3-thread or 4-thread twill, including cross twill |
| 5211.3900 | --其他机织物 | 10 | 90 | 17 | 17 | 米/千克 | | --Other fabrics |
| | -色织： | | | | | | | -Of yarns of different colours： |
| 5211.4100 | --平纹机织物 | 10 | 90 | 17 | 17 | 米/千克 | | --Plain weave |
| 5211.4200 | --粗斜纹布(劳动布) | 10 | 90 | 17 | 16 | 米/千克 | | --Denim |
| 5211.4200 10 | 色织与化学纤维混纺蓝色粗斜纹棉布(每平方米重超过200克,含棉量<85%) | 10 | 90 | 17 | 17 | 米/千克 | | Blue denim of cotton, mixed with other man-made fibres, w>200g/m², containing<85% by weight of cotton, of yarns of different colours |
| 5211.4200 90 | 色织与化学纤维混纺非蓝色粗斜纹棉布(每平方米重超过200克,含棉量<85%) | 10 | 90 | 17 | 17 | 米/千克 | | Denim of cotton, other than blue, w>200g/m², containing<85% by weight of cotton, of yarns of different colours |
| 5211.4300 | --其他三线或四线斜纹机织物,包括双面斜纹机织物 | 10 | 90 | 17 | 17 | 米/千克 | | --Other fabrics of 3-thread or 4-thread twill, including cross twill |
| 5211.4900 | --其他机织物 | 10 | 90 | 17 | 17 | 米/千克 | | --Other fabrics |
| | -印花： | | | | | | | -Printed： |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5211.5100 | --平纹机织物 | 10 | 90 | 17 | 17 | 米/千克 | | --Plain weave |
| 5211.5200 | --三线或四线斜纹机织物,包括双面斜纹机织物 | 10 | 90 | 17 | 17 | 米/千克 | | --3-thread or 4-thread twill, including cross twill, including double twill |
| 5211.5900 | --其他机织物 | 10 | 90 | 17 | 17 | 米/千克 | | --Other fabrics |
| **52.12** | **其他棉机织物:** | | | | | | | **Other woven fabrics of cotton:** |
| | -每平方米重量不超过200克: | | | | | | | -Weighing not more than 200 g/$m^2$: |
| 5212.1100 | --未漂白 | 12 | 80 | 17 | 17 | 米/千克 | | --Unbleached |
| 5212.1200 | --漂白 | 14 | 80 | 17 | 17 | 米/千克 | | --Bleached |
| 5212.1300 | --染色 | 10 | 80 | 17 | 17 | 米/千克 | | --Dyed |
| 5212.1400 | --色织 | 10 | 80 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 5212.1500 | --印花 | 10 | 80 | 17 | 17 | 米/千克 | | --Printed |
| | -每平方米重量超过200克: | | | | | | | -Weighing more than 200 g/$m^2$: |
| 5212.2100暂 | --未漂白 | 6 | 80 | 17 | 16 | 米/千克 | | --Unbleached |
| 5212.2100暂 11 | 未漂白其他混纺棉布(每平方米重>200克,与36%及以上精梳羊毛/动物细毛混纺) | 6 | 80 | 17 | 17 | 米/千克 | | Other woven fabrics of cotton, mixed, containing ≥ 36% by weight of combed wool or fine animal hair, w> 200g/$m^2$, unbleached |
| 5212.2100暂 19 | 未漂白其他混纺棉布(每平方米重>200克,与36%及以下精梳羊毛/动物细毛混纺) | 6 | 80 | 17 | 17 | 米/千克 | | Other woven fabrics of cotton, mixed, containing< 36% by weight of combed wool or fine animal hair, w>200g/$m^2$, unbleached |
| 5212.2100暂 21 | 未漂白其他混纺棉布(每平方米重>200克,与36%及以上其他羊毛/动物细毛混纺) | 6 | 80 | 17 | 17 | 米/千克 | | Other woven fabrics of cotton, mixed, containing ≥ 36% by weight of wool or fine animal hair, w > 200g/$m^2$, unbleached |
| 5212.2100暂 29 | 未漂白其他混纺棉布(每平方米重>200克,与36%及以下其他羊毛/动物细毛混纺) | 6 | 80 | 17 | 17 | 米/千克 | | Other woven fabrics of cotton, mixed, containing< 36% by weight of wool or fine animal hair, w > 200g/$m^2$, unbleached |
| 5212.2100暂 30 | 未漂白其他混纺府绸及平细布(每平方米重>200克,与化学纤维以外其他纤维混纺) | 6 | 80 | 17 | 17 | 米/千克 | | Poplin and fine plain cloth, mixed with other fibres, other than man-made fibres, w>200g/$m^2$, unbleached |
| 5212.2100暂 40 | 未漂白其他混纺棉机织平布(每平方米重>200克,与化学纤维以外其他纤维混纺) | 6 | 80 | 17 | 17 | 米/千克 | | Plain cloth of cotton, mixed with other fibres, other than man-made fibres, w>200g/$m^2$, unbleached |
| 5212.2100暂 50 | 未漂白其他混纺棉帆布(每平方米重>200克,与化学纤维以外其他纤维混纺) | 6 | 80 | 17 | 17 | 米/千克 | | Canvas of cotton, mixed with other fibres, other than man-made fibres, w>200g/$m^2$, unbleached |
| 5212.2100暂 60 | 未漂白其他混纺棉缎布(每平方米重>200克,与化学纤维以外其他纤维混纺) | 6 | 80 | 17 | 17 | 米/千克 | | Other woven fabrics of cotton, satin weave, mixed with other fibres, other than man-made fibres, w>200g/$m^2$, unbleached |
| 5212.2100暂 70 | 未漂白其他混纺斜纹棉布(每平方米重>200克,与化学纤维以外其他纤维混纺) | 6 | 80 | 17 | 17 | 米/千克 | | Other woven fabrics of cotton, twill weave, mixed with other fibres, other than man-made fibres, w>200g/$m^2$, unbleached |
| 5212.2100暂 90 | 未漂白其他混纺棉布(每平方米重>200克,与化学纤维以外其他纤维混纺) | 6 | 80 | 17 | 17 | 米/千克 | | Other woven fabrics of cotton, mixed with other fibres, other than man-made fibres, w>200g/$m^2$, unbleached |
| 5212.2200 | --漂白 | 14 | 80 | 17 | 17 | 米/千克 | | --Bleached |
| 5212.2300 | --染色 | 10 | 80 | 17 | 17 | 米/千克 | | --Dyed |
| 5212.2400 | --色织 | 10 | 80 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 5212.2500 | --印花 | 10 | 80 | 17 | 17 | 米/千克 | | --Printed |

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## 第五十三章
## 其他植物纺织纤维；纸纱线及其机织物

## Chapter 53
## Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **53.01** | **亚麻，生的或经加工但未纺制的；亚麻短纤及废麻(包括废麻纱线及回收纤维)：** | | | | | | | **Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock):** |
| 5301.1000 | -生的或沤制的亚麻 | 6 | 30 | 17 | 5 | 千克 | AB | -Flax, raw or retted |
| | -破开、打成、栉梳或经其他加工但未纺制的亚麻： | | | | | | | -Flax, broken, scutched, hackled or otherwise processed, but not spun: |
| 5301.2100暂 | --破开的或打成的 | 1 | 30 | 17 | 5 | 千克 | AB | --Broken or scutched |
| 5301.2900 | --其他 | 6 | 30 | 17 | 5 | 千克 | AB | --Other |
| 5301.3000暂 | -亚麻短纤及废麻 | 1 | 30 | 17 | 5 | 千克 | AB | -Flax tow and waste |
| **53.02** | **大麻，生的或经加工但未纺制的；大麻短纤及废麻(包括废麻纱线及回收纤维)：** | | | | | | | **True hemp (*Cannabis sativa L*), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):** |
| 5302.1000 | -生的或经沤制的大麻 | 6 | 30 | 17 | 5 | 千克 | AB | -True hemp, raw or retted |
| 5302.9000 | -其他 | 6 | 30 | 17 | 5 | 千克 | AB | -Other |
| **53.03** | **黄麻及其他纺织用韧皮纤维(不包括亚麻、大麻及苎麻)，生的或经加工但未纺制的；上述纤维的短纤及废麻(包括废纱线及回收纤维)：** | | | | | | | **Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):** |
| 5303.1000 | -生的或经沤制的黄麻及其他纺织用韧皮纤维 | 5 | 20 | 13 | 5 | 千克 | AB | -Jute and other textile bast fibres, raw or retted |
| 5303.9000 | -其他 | 5 | 30 | 17 | 5 | 千克 | AB | -Other |
| **53.05** | **椰壳纤维、蕉麻(马尼拉麻)、苎麻及其他税目未列名的纺织用植物纤维，生的或经加工但未纺制的；上述纤维的短纤、落麻及废料(包括废纱线及回收纤维)：** | | | | | | | **Coconut, abaca (Manila hemp or *Musatextilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock):** |
| | ---苎麻： | | | | | | | ---Ramie: |
| 5305.0011 | ----生的 | 5 | 30 | 17 | 5 | 千克 | AB | ----Raw |
| 5305.0012 | ----经加工但未纺制的 | 5 | 30 | 17 | 5 | 千克 | AB | ----Processed but not spun |
| 5305.0013 | ----短纤及废麻 | 5 | 30 | 17 | 5 | 千克 | AB | ----Tow and waste |
| 5305.0019 | ----其他 | 5 | 20 | 17 | 5 | 千克 | AB | ----Other |
| 5305.0020 | ---蕉麻 | 3 | 20 | 17 | 5 | 千克 | AB | ---Of Abaca |
| | ---其他： | | | | | | | ---Other: |
| 5305.0091 | ----西沙尔麻及其他纺织用龙舌兰纤维 | 5 | 30 | 17 | 5 | 千克 | AB | ----Sisal and other textile fabircs of the genus Agave |
| 5305.0092 | ----椰壳纤维 | 5 | 30 | 17 | 5 | 千克 | AB | ----of Coconut(coir) |
| 5305.0099 | ----其他 | 5 | 30 | 17 | 5 | 千克 | AB | ----Other |
| **53.06** | **亚麻纱线：** | | | | | | | **Flax yarn:** |
| 5306.1000 | -单纱 | 6 | 50 | 17 | 17 | 千克 | | -Single |
| 5306.2000暂 | -多股纱线或缆线 | 5 | 50 | 17 | 17 | 千克 | | -Multiple (folded) or cabled |
| **53.07** | **黄麻纱线或税目53.03的其他纺织用韧皮纤维纱线：** | | | | | | | **Yarn of jute or of other textile bast fibres of heading No. 53.03:** |
| 5307.1000 | -单纱 | 6 | 35 | 17 | 17 | 千克 | | -Single |
| 5307.2000 | -多股纱线或缆线 | 6 | 35 | 17 | 17 | 千克 | | -Multiple (folded) or cabled |
| **53.08** | **其他植物纺织纤维纱线；纸纱线：** | | | | | | | **Yarn of other vegetable textile fibres; paper yarn:** |
| 5308.1000 | -椰壳纤维纱线 | 6 | 45 | 17 | 17 | 千克 | | -Coir yarn |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5308.2000 | -大麻纱线 | 6 | 45 | 17 | 17 | 千克 | | -True hemp yarn |
| | -其他: | | | | | | | -Other: |
| | ---苎麻纱线: | | | | | | | ---Ramie yarn: |
| 5308.9011 | ----按重量计苎麻含量在85%及以上的未漂白或漂白纱线 | 6 | 50 | 17 | 17 | 千克 | | ----Containing 85% or more by weight of ramie, unbleached or bleached yarn |
| 5308.9012 | ----按重量计苎麻含量在85%及以上的色纱线 | 6 | 50 | 17 | 17 | 千克 | | ----Containing 85% or more by weight of ramie, coloured yarn |
| 5308.9013 | ----按重量计苎麻含量在85%以下的未漂白或漂白纱线 | 6 | 50 | 17 | 17 | 千克 | | ----Containing less than 85% by weight of ramie, unbleached or bleached yarn |
| 5308.9014 | ----按重量计苎麻含量在85%以下的色纱线 | 6 | 50 | 17 | 17 | 千克 | | ----Containing less than 85% by weight of coloured yarn |
| | ---其他: | | | | | | | ---Other: |
| 5308.9091 | ----纸纱线 | 6 | 70 | 17 | 17 | 千克 | | ----Paper yarn |
| 5308.9099 | ----其他 | 6 | 45 | 17 | 17 | 千克 | | ----Other |
| **53.09** | **亚麻机织物:** | | | | | | | **Woven fabrics of flax:** |
| | -按重量计亚麻含量在85%及以上: | | | | | | | -Containing 85% or more by weight of flax: |
| | --未漂白或漂白: | | | | | | | --Unbleached or bleached: |
| 5309.1110 | ---未漂白 | 10 | 80 | 17 | 17 | 米/千克 | | ---Unbleached |
| 5309.1120 | ---漂白 | 10 | 80 | 17 | 17 | 米/千克 | | ---Bleached |
| 5309.1900 | --其他 | 10 | 80 | 17 | 17 | 米/千克 | | --Other |
| | -按重量计亚麻含量在85%以下: | | | | | | | -Containing less than 85% by weight of flax: |
| | --未漂白或漂白: | | | | | | | --Unbleached or bleached: |
| 5309.2110 | ---未漂白 | 10 | 80 | 17 | 17 | 米/千克 | | ---Unbleached |
| 5309.2120 | ---漂白 | 10 | 80 | 17 | 17 | 米/千克 | | ---Bleached |
| 5309.2900 | --其他 | 10 | 80 | 17 | 17 | 米/千克 | | --Other |
| **53.10** | **黄麻或税目53.03的其他纺织用韧皮纤维机织物:** | | | | | | | **Woven fabrics of jute or of other textilebast fibres of heading No. 53.03:** |
| 5310.1000 | -未漂白 | 10 | 40 | 17 | 17 | 米/千克 | | -Unbleached |
| 5310.9000 | -其他 | 10 | 40 | 17 | 17 | 米/千克 | | -Other |
| **53.11** | **其他纺织用植物纤维机织物;纸纱线机织物:** | | | | | | | **Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:** |
| | ---苎麻的: | | | | | | | ---Of ramie: |
| 5311.0012 | ----按重量计苎麻含量在85%及以上的未漂白机织物 | 10 | 80 | 17 | 17 | 米/千克 | | ----Containing 85% or more by weight of ramie, unbleached woven fabrics |
| 5311.0013 | ----按重量计苎麻含量在85%及以上的其他机织物 | 12 | 80 | 17 | 17 | 米/千克 | | ----Containing 85% or more by weight of ramie, other woven fabrics |
| 5311.0014 | ----按重量计苎麻含量在85%以下的未漂白机织物 | 10 | 80 | 17 | 17 | 米/千克 | | ----Containing less than 85% by weight of ramie, unbleached woven fabrics |
| 5311.0015 | ----按重量计苎麻含量在85%以下的其他机织物 | 12 | 80 | 17 | 17 | 米/千克 | | ----Containing less than 85% by weight of ramie, other woven fabrics |
| 5311.0020 | ---纸纱线的 | 10 | 90 | 17 | 17 | 米/千克 | | ---Of paper yarn |
| 5311.0030 | ---大麻的 | 10 | 50 | 17 | 17 | 米/千克 | | ---Of true hemp |
| 5311.0090 | ---其他 | 10 | 50 | 17 | 17 | 米/千克 | | ---Other |

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# 第五十四章
# 化学纤维长丝,化学纤维纺织材料制扁条及类似品

# Chapter 54
# Man-made filaments;strip and the like of man made textile materials

**注释:**

一、本协调制度所称"化学纤维",是指通过下列任一方法加工制得的有机聚合物的短纤或长丝:

(一)将有机单体物质加以聚合而制成聚合物,例如,聚酰胺、聚酯、聚烯烃、聚氨基甲酸酯;或通过上述加工将聚合物经化学改性制得(例如,聚乙酸乙烯酯水解得的聚乙烯醇);

(二)将天然有机聚合物(例如,纤维素)溶解或化学处理制成聚合物,例如,铜铵纤维或粘胶纤维;或将天然有机聚合物(例如,纤维素、酪蛋白及其他蛋白质、或藻酸)经化学改性制成聚合物,例如,醋酸纤维素纤维或藻酸盐纤维。

对于化学纤维,所称"合成",是指(一)款所述的纤维;所称"人造",是指(二)款所述的纤维。税目 54.04 或 54.05 的扁条及类似品不视作化学纤维。

对于纺织材料,所称"化学纤维""合成纤维"及"人造纤维",其含义应与上述解释相同。

二、税目 54.02 及 54.03 不适用于第五十五章的合成纤维或人造纤维的长丝丝束。

**Notes:**

1. Throughout the Nomenclature, the term "man-made fibres" means stapl fibres and filaments of organic polymers produced by manufacruring processes, either:

(a) By polymerization of organic monomers to prduce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers plrduced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly (vinyl acetate);

(b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of narural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 50.04 or 54.05are not considered to be man made fibres.

The tems "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of chapter 55.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **54.01** | **化学纤维长丝纺制的缝纫线,不论是否供零售用:** | | | | | | | **Sewing thread of man-made filaments, whether or not put up for retail sale:** |
| | -合成纤维长丝纺制: | | | | | | | -Of synthetic filaments: |
| 5401.1010 | ---非供零售用 | 5 | 70 | 17 | 17 | 千克 | | ---Not put up for retail sale |
| 5401.1020 | ---供零售用 | 5 | 90 | 17 | 17 | 千克 | | ---Put up for retail sale |
| | -人造纤维长丝纺制: | | | | | | | -Of artificial filaments: |
| 5401.2010 | ---非供零售用 | 5 | 35 | 17 | 17 | 千克 | | ---Not put up for retail sale |
| 5401.2020 | ---供零售用 | 5 | 90 | 17 | 17 | 千克 | | ---Put up for retail sale |
| **54.02** | **合成纤维长丝纱线(缝纫线除外),非供零售用,包括细度在 67 分特以下的合成纤维单丝:** | | | | | | | **Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:** |
| | -尼龙或其他聚酰胺纺制的高强力纱,不论是否经变形加工: | | | | | | | -High tenacity yarn of nylon or other polyamides, whether or not through texturing processing: |
| | --芳香族聚酰胺纺制: | | | | | | | --Of aramides: |
| 5402.1110 | ---聚间苯二甲酰间苯二胺纺制 | 5 | 70 | 17 | 17 | 千克 | A | ---Of poly-isophthaloyl metaphenylene diamide |
| 5402.1120 | ---聚对苯二甲酰对苯二胺纺制 | 5 | 70 | 17 | 17 | 千克 | A | ---Of poly-p-phenylene terephthalamide |
| 5402.1190 | ---其他 | 5 | 70 | 17 | 17 | 千克 | A | ---Other |
| | --其他: | | | | | | | --Other: |
| 5402.1910 | ---聚酰胺-6(尼龙-6)纺制的 | 5 | 70 | 17 | 17 | 千克 | A | ---Of nylon-6 |
| 5402.1920 | ---聚酰胺-6,6(尼龙-6,6)纺制的 | 5 | 70 | 17 | 17 | 千克 | A | ---Of nylon-6,6 |
| 5402.1990 | ---其他 | 5 | 70 | 17 | 17 | 千克 | A | ---Other |
| 5402.2000 | -聚酯高强力纱 | 5 | 70 | 17 | 16 | 千克 | | -High tenacity yarn of polyesters |
| 5402.2000 10 | 非零售聚酯高强力纱,不论是否经变形加工(单丝/未捻或捻度<5 转/米的复丝单纱) | 5 | 70 | 17 | 17 | 千克 | A | High tenacity yarn of polyesters (single filament / multi-filament single yarn not twisted or with a twist of less than 5 turns per meter) not put up for retail sale, whether or not through texturing processing |

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|---|---|---|---|---|---|---|---|---|
| 5402.2000 20 | 非零售聚酯高强力纱,不论是否经变形加工(捻度≥5 转/米的复丝单纱) | 5 | 70 | 17 | 17 | 千克 | A | High tenacity yarn of polyesters, multi-filament single yarn with a twist of 5 or more turns per meter, not put up for retail sale, whether or not through texturing processing |
| 5402.2000 90 | 非零售聚酯高强力多股纱,不论是否经变形加工 | 5 | 70 | 17 | 17 | 千克 | A | High tenacity yarn of polyesters, multiple yarn, not put up for retail sale -Textured yarn, whether or not through texturing processing |
| | -变形纱线: | | | | | | | -Textured yarn: |
| | --尼龙或其他聚酰胺纺制,每根单纱细度不超过 50 特: | | | | | | | --Of nylon or other polyamides, measuring per single yarn not more than 50 tex: |
| | ---弹力丝: | | | | | | | ---Elastic filament: |
| 5402.3111 | ----聚酰胺-6(尼龙-6)纺制的 | 5 | 80 | 17 | 17 | 千克 | A | ----Of nylon-6 |
| 5402.3112 | ----聚酰胺-6,6(尼龙-6,6)纺制 | 5 | 80 | 17 | 17 | 千克 | A | ----Of nylon-6,6 |
| 5402.3113 | ----芳香族聚酰胺纺制 | 5 | 80 | 17 | 17 | 千克 | A | ----Of aramides |
| 5402.3119 | ----其他 | 5 | 80 | 17 | 17 | 千克 | A | ----Other |
| 5402.3190 | ---其他 | 5 | 70 | 17 | 17 | 千克 | A | ---Other |
| | --尼龙或其他聚酰胺纺制,每根单纱细度超过 50 特: | | | | | | | --Of nylon or other polyamides, measuring per single yarn more than 50tex: |
| | ---弹力丝: | | | | | | | ---Elastic filament: |
| 5402.3211 | ----聚酰胺-6(尼龙-6)纺制 | 5 | 80 | 17 | 17 | 千克 | | ----Of nylon-6 |
| 5402.3212 | ----聚酰胺-6,6(尼龙-6,6)纺制 | 5 | 80 | 17 | 17 | 千克 | | ----Of nylon-6,6 |
| 5402.3213 | ----芳香族聚酰胺纺制 | 5 | 80 | 17 | 17 | 千克 | | ----Of aramides |
| 5402.3219 | ----其他 | 5 | 80 | 17 | 17 | 千克 | | ----Other |
| 5402.3290 | ---其他 | 5 | 70 | 17 | 17 | 千克 | | ---Other |
| | --聚酯纺制: | | | | | | | --Of polyesters: |
| 5402.3310 | ---弹力丝 | 5 | 90 | 17 | 17 | 千克 | A | ---Elastic filament |
| 5402.3390 | ---其他 | 5 | 70 | 17 | 17 | 千克 | A | ---Other |
| 5402.3400 | --聚丙烯纺制 | 5 | 70 | 17 | 17 | 千克 | | --Of polypropylene |
| 5402.3900 | --其他 | 5 | 70 | 17 | 17 | 千克 | | --Other |
| | -其他单纱,未加捻或捻度每米不超过 50 转: | | | | | | | -Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: |
| | --弹性纱线: | | | | | | | --Elastomeric: |
| 5402.4410 | ---氨纶纺制单纱 | 5 | 70 | 17 | 17 | 千克 | | ---Of polyurethane |
| 5402.4490 | ---其他 | 5 | 70 | 17 | 17 | 千克 | A | ---Other |
| | --其他,尼龙或其他聚酰胺纱线: | | | | | | | --Other, of nylon or other polyamides: |
| 5402.4510 | ---聚酰胺-6(尼龙-6)彷制的 | 5 | 70 | 17 | 17 | 千克 | | ---Of nylon-6 |
| 5402.4520 | ---聚酰胺-6,6(尼龙-6,6)制的 | 5 | 70 | 17 | 17 | 千克 | | ---Of nylon-6,6 |
| 5402.4530 | ---芳香族聚酰胺制的 | 5 | 70 | 17 | 17 | 千克 | | ---Of aramides |
| 5402.4590 | ---其他 | 5 | 70 | 17 | 17 | 千克 | | ---Other |
| 5402.4600 | --其他,部分定向聚酯纱线 | 5 | 70 | 17 | 17 | 千克 | A | --Other, of polyesters, partially oriented |
| 5402.4700 | --其他,聚酯纱线 | 5 | 70 | 17 | 17 | 千克 | A | --Other, of polyesters |
| 5402.4800 | --其他,聚丙烯纱线 | 5 | 70 | 17 | 17 | 千克 | | --Other, Of polypropylene |
| | --其他: | | | | | | | --Other: |
| 5402.4910 | ---聚乙烯长丝纱线(单纱) | 5 | 70 | 17 | 17 | 千克 | | ---Polyethylene filament yarn (yarn) |
| 5402.4990 | ---其他 | 5 | 70 | 17 | 16 | 千克 | | ---Other |

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|---|---|---|---|---|---|---|---|---|
| 5402.4990 01 | 非弹性氨纶单纱(非供零售用,未加捻或捻度每米不超过50转,缝纫线除外) | 5 | 70 | 17 | 17 | 千克 | | Single yarn of polyurethane [untwisted or twist < 50turns/m multiple(folded),not in forms or packing for retail sale] |
| 5402.4990 90 | 其他合成纤维长丝单纱(非供零售用,未加捻或捻度每米不超过50转,缝纫线除外) | 5 | 70 | 17 | 17 | 千克 | | Other single yarn of synthetic filaments [untwisted or twist<50turns/m multiple (folded),not in forms or packing for retail sale] |
| | -其他单纱,捻度每米超过50转: | | | | | | | -Other yarn,single,with a twist exceeding 50 turns per metre: |
| | --尼龙或其他聚酰胺纱线: | | | | | | | --Of nylon or other polyamides: |
| 5402.5110 | ---聚酰胺-6(尼龙-6)制 | 5 | 70 | 17 | 17 | 千克 | | ---Of nylon-6 |
| 5402.5120 | ---聚酰胺-6,6(尼龙-6,6)制 | 5 | 70 | 17 | 17 | 千克 | | ---Of nylon-6,6 |
| 5402.5130 | ---芳香族聚酰胺纺制 | 5 | 70 | 17 | 17 | 千克 | | ---Of aramides |
| 5402.5190 | ---其他 | 5 | 70 | 17 | 17 | 千克 | | ---Other |
| 5402.5200 | --聚酯纱线 | 5 | 70 | 17 | 17 | 千克 | | --Of polyesters |
| 5402.5300 | --聚丙烯纱线 | 5 | 70 | 17 | | 千克 | | --Of polypropylene |
| | --其他: | | | | | | | --Other: |
| 5402.5920 | ---聚乙烯长丝纱线(单纱) | 5 | 70 | 17 | 17 | 千克 | | ---Polyethylene filament yarn (yarn) |
| 5402.5990 | ---其他 | 5 | 70 | 17 | 17 | 千克 | | ---Other |
| | -其他纱线(多股纱线或缆线): | | | | | | | -Other yarn,multiple (folded) or cabled: |
| | --尼龙或其他聚酰胺纺制: | | | | | | | --Of nylon or other polyamides: |
| 5402.6110 | ---聚酰胺-6(尼龙-6)制 | 5 | 70 | 17 | 17 | 千克 | | ---Of nylon-6 |
| 5402.6120 | ---聚酰胺-6,6(尼龙-6,6)制 | 5 | 70 | 17 | 17 | 千克 | | ---Of nylon-6,6 |
| 5402.6130 | ---芳香族聚酰胺纺制 | 5 | 70 | 17 | 17 | 千克 | | ---Of aramides |
| 5402.6190 | ---其他 | 5 | 70 | 17 | 17 | 千克 | | ---Other |
| 5402.6200 | --聚酯纺制 | 5 | 70 | 17 | 17 | 千克 | | --Of polyesters |
| 5402.6300 | --聚丙烯纺制 | 5 | 70 | 17 | | 千克 | | --Of polypropylene |
| | --其他: | | | | | | | --Other: |
| 5402.6920 | ---氨纶纱线 | 5 | 70 | 17 | 17 | 千克 | | ---Of polyurethane |
| 5402.6990 | ---其他 | 5 | 70 | 17 | 17 | 千克 | | ---Other |
| **54.03** | **人造纤维长丝纱线(缝纫线除外),非供零售用,包括细度在67分特以下的人造纤维单丝:** | | | | | | | **Artificial filament yarn (other than sewing thread),not put up for retail sale,including artificial monofilament of less than 67 decitex:** |
| 5403.1000 | -粘胶纤维纺制的高强力纱 | 5 | 35 | 17 | 17 | 千克 | | -High tenacity yarn of viscose rayon |
| | -其他单纱: | | | | | | | -Other yarn,single: |
| | --粘胶纤维纺制,未加捻或捻度每米不超过120转: | | | | | | | --Of viscose rayon,untwisted or with a twist not exceeding 120 turns per metre: |
| 5403.3110 | ---竹制 | 5 | 35 | 17 | 17 | 千克 | | ---Of bamboo |
| 5403.3190 | ---其他 | 5 | 35 | 17 | 17 | 千克 | | ---Other |
| | --粘胶纤维纺制,捻度每米超过120转: | | | | | | | --Of viscose rayon,with a twist exceeding 120 turns per metre: |
| 5403.3210 | ---竹制 | 5 | 35 | 17 | 17 | 千克 | | ---Of bomboo |
| 5403.3290 | ---其他 | 5 | 35 | 17 | 17 | 千克 | | ---Other |
| | --醋酸纤维纺制: | | | | | | | --Of cellulose acetate: |
| 5403.3310 | ---二醋酸纤维纺制 | 5 | 40 | 17 | 16 | 千克 | | ---Of cellulose diacetate |
| 5403.3310 10 | 非零售二醋酸纤维单纱(单丝/未捻或捻度5转/米以下的复丝单纱,包括变形纱线) | 5 | 40 | 17 | 17 | 千克 | A | Single yarn of cellulose diacetate,untwisted or twist<5 turns/m multiple (folded),not in forms or packing for retail sale, including textured yarn |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5403.3310 20 | 非零售二醋酸纤维单纱(捻度5转/米及以上不超过250转,包括变形纱线) | 5 | 40 | 17 | 17 | 千克 | A | Single yarn of cellulose diacetate,5 turns/m≤twist≤250 turns/m,not put up for retail sale,including Deformation yarn |
| 5403.3310 90 | 非零售二醋酸纤维单纱(捻度超过250转/米) | 5 | 40 | 17 | 17 | 千克 | A | Single yarn of cellulose diacetate,twist>250 turns/m,not put up for retail sale |
| 5403.3390 | ---其他 | 5 | 35 | 17 | 17 | 千克 | | ---Other |
| 5403.3900 | --其他 | 5 | 35 | 17 | 17 | 千克 | | --Other |
| | -其他纱线(多股纱线或缆线): | | | | | | | -Other yarn,multiple (folded) or cabled: |
| 5403.4100 | --粘胶纤维纺制 | 5 | 35 | 17 | 17 | 千克 | | --Of viscose rayon |
| 5403.4200 | --醋酸纤维纺制 | 5 | 35 | 17 | 17 | 千克 | | --Of cellulose acetate |
| 5403.4900 | --其他 | 5 | 35 | 17 | 17 | 千克 | | --Other |
| **54.04** | **截面尺寸不超过1毫米,细度在67分特及以上的合成纤维单丝;表观宽度不超过5毫米的合成纤维纺织材料制扁条及类似品(例如人造草):** | | | | | | | **Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example,artificial straw) of synthetic textile materials of an apparent width not exceeing 5 mm:** |
| | -单丝: | | | | | | | -Monofilament: |
| 5404.1100 | --弹性 | 5 | 80 | 17 | 16 | 千克 | | --Elastomeric |
| 5404.1100 10 | 细度≥67分特的涤纶纤维弹性单丝(截面尺寸≤1mm,细度<67分特的合成纤维单丝归入编号5402) | 5 | 80 | 17 | 17 | 千克 | | Elastomeric monofilament of polyester,fineness≥67 decitex(cross-sectional dimension≤1mm,fineness<67 decitex,should be classified under No.5402) |
| 5404.1100 90 | 细度≥67分特的其他合成纤维弹性单丝(截面尺寸≤1mm,细度<67分特的合成纤维单丝归入编号5402) | 5 | 80 | 17 | 17 | 千克 | | Other synthetic elastomeric monofilament,fineness≥67 decitex(cross-sectional dimension≤1mm,fineness<67 decitex,should be classified under No.5402) |
| 5404.1200 | --其他,聚丙烯制 | 5 | 80 | 17 | 17 | 千克 | | --Other,of polypropylene |
| 5404.1900 | --其他 | 5 | 80 | 17 | 16 | 千克 | | --Other |
| 5404.1900 10 | 细度≥67分特的涤纶纤维单丝(截面尺寸≤1mm,细度<67分特的合成纤维单丝归入税目54.02) | 5 | 80 | 17 | 17 | 千克 | | Monofilament of polyester,fineness≥67 decitex(cross-sectional dimension≤1mm,fineness<67 decitex,should be classified under No.5402) |
| 5404.1900 90 | 细度≥67分特的其他合成纤维单丝(截面尺寸≤1mm,细度<67分特的合成纤维单丝归入税目54.02) | 5 | 80 | 17 | 17 | 千克 | | Other synthetic monofilament,fineness≥67 decitex(cross-sectional dimension≤1mm,fineness<67 decitex,should be classified under No.5402) |
| 5404.9000 | -其他 | 5 | 80 | 17 | 17 | 千克 | | -Other |
| **54.05** | **截面尺寸不超过1毫米,细度在67分特及以上的人造纤维单丝;表观宽度不超过5毫米的人造纤维纺织材料制扁条及类似品(例如人造草):** | | | | | | | **Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example,artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm:** |
| 5405.0000 | 截面尺寸不超过1毫米,细度在67分特及以上的人造纤维单丝;表观宽度不超过5毫米的人造纤维纺织材料制扁条及类似品(例如人造草) | 5 | 80 | 17 | 17 | 千克 | | Artificial monofilament of 67 decitex or more of whichno cross-sectional dimension exceeds 1 mm; strip and the like (for example,artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm |
| **54.06** | **化学纤维长丝纱线(缝纫线除外),供零售用:** | | | | | | | **Man-made filament yarn (other than sewing thread),put up for retail sale:** |
| 5406.0010 | --合成纤维长丝纱线 | 5 | 90 | 17 | 17 | 千克 | | --Synthetic filament yarn |
| 5406.0020 | --人造纤维长丝纱线 | 5 | 90 | 17 | 17 | 千克 | | --Artificial filament yarn |
| **54.07** | **合成纤维长丝纱线的机织物,包括税目54.04所列材料的机织物:** | | | | | | | **Woven fabrics of synthetic filamentyarn,including woven fabrics obtained from materials of heading 54.04:** |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -尼龙或其他聚酰胺高强力纱、聚酯高强力纱纺制的机织物： | | | | | | | -Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters： |
| 5407.1010 | ---尼龙或其他聚酰胺高强力纱纺制 | 10 | 130 | 17 | 17 | 米/千克 | A | ---Of nylon or other polyamides |
| 5407.1020 | ---聚酯高强力纱纺制 | 10 | 130 | 17 | 16 | 米/千克 | | ---Of polyesters |
| 5407.1020 10 | 聚酯高强力纱纺制机织物(重量≤170克/平方米) | 10 | 130 | 17 | 17 | 米/千克 | A | Woven fabrics of high tenacity yarn of polyesters, weight≤170g/$m^2$ |
| 5407.1020 90 | 聚酯高强力纱纺制机织物(重量>170克/平方米) | 10 | 130 | 17 | 17 | 米/千克 | A | Woven fabrics of high tenacity yarn of polyesters, weight>170g/$m^2$ |
| 5407.2000 | -扁条及类似品的机织物 | 10 | 130 | 17 | 17 | 米/千克 | | -Woven fabrics obtained from strip or the like |
| 5407.3000 | -第十一类注释九所列的机织物 | 10 | 130 | 17 | 17 | 米/千克 | | -Fabrics specified in Note 9 to Section XI |
| | -其他机织物,按重量计尼龙或其他聚酰胺长丝含量在85%及以上： | | | | | | | -Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides： |
| 5407.4100 | --未漂白或漂白 | 10 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 5407.4200 | --染色 | 10 | 130 | 17 | 17 | 米/千克 | | --Dyed |
| 5407.4300 | --色织 | 10 | 130 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 5407.4400 | --印花 | 10 | 130 | 17 | 17 | 米/千克 | | --Printed |
| | -其他机织物,按重量计聚酯变形长丝含量在85%及以上： | | | | | | | -Other woven fabrics, containing 85% or more by weight of textured polyester filaments： |
| 5407.5100 | --未漂白或漂白 | 10 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 5407.5200 | --染色 | 10 | 130 | 17 | 17 | 米/千克 | | --Dyed |
| 5407.5300 | --色织 | 10 | 130 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 5407.5400 | --印花 | 10 | 130 | 17 | 17 | 米/千克 | | --Printed |
| | -其他机织物,按重量计聚酯长丝含量在85%及以上： | | | | | | | -Other woven fabrics, containing 85% or more by weight of polyester filaments： |
| 5407.6100 | --按重量计聚酯非变形长丝含量在85%及以上 | 10 | 130 | 17 | 17 | 米/千克 | | --Containing 85% or more by weight of non-textured polyester filaments |
| 5407.6900 | --其他 | 10 | 130 | 17 | 17 | 米/千克 | | --Other |
| | -其他机织物,按重量计其他合成纤维长丝含量在85%及以上： | | | | | | | -Other woven fabrics, containing 85% or more by weight of synthetic filaments： |
| 5407.7100 | --未漂白或漂白 | 10 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 5407.7200 | --染色 | 10 | 130 | 17 | 17 | 米/千克 | | --Dyed |
| 5407.7300 | --色织 | 10 | 130 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 5407.7400 | --印花 | 10 | 130 | 17 | 17 | 米/千克 | | --Printed |
| | -其他机织物,按重量计其他合成纤维长丝含量在85%以下,主要或仅与棉混纺： | | | | | | | -Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton： |
| 5407.8100 | --未漂白或漂白 | 10 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 5407.8200 | --染色 | 10 | 130 | 17 | 17 | 米/千克 | | --Dyed |
| 5407.8300 | --色织 | 10 | 130 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 5407.8400 | --印花 | 10 | 130 | 17 | 17 | 米/千克 | | --Printed |
| | -其他机织物： | | | | | | | -Other woven fabrics： |
| 5407.9100 | --未漂白或漂白 | 10 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 5407.9200 | --染色 | 10 | 130 | 17 | 17 | 米/千克 | | --Dyed |
| 5407.9300 | --色织 | 10 | 130 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 5407.9400 | --印花 | 10 | 130 | 17 | 17 | 米/千克 | | --Printed |
| **54.08** | **人造纤维长丝纱线的机织物,包括品目54.05所列材料的机织物：** | | | | | | | **Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05：** |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5408.1000 | -粘胶纤维高强力纱的机织物 | 10 | 130 | 17 | 17 | 米/千克 | | -Woven fabrics obtained from high tenacity yarn of viscose rayon |
| | -其他机织物,按重量计人造纤维长丝、扁条或类似品含量在85%及以上: | | | | | | | -Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: |
| | --未漂白或漂白: | | | | | | | --Unbleached or bleached: |
| 5408.2110 | ---粘胶纤维制 | 12 | 130 | 17 | 17 | 米/千克 | | ---Of yarns of viscose rayon |
| 5408.2120 | ---醋酸纤维制 | 12 | 130 | 17 | 17 | 米/千克 | | ---Of yarns of cellulose acetate |
| 5408.2190 | ---其他 | 12 | 130 | 17 | 17 | 米/千克 | | ---Other |
| | --染色: | | | | | | | --Dyed: |
| 5408.2210 | ---粘胶纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of yarns of viscose rayon |
| 5408.2220 | ---醋酸纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of yarns of cellulose acetate |
| 5408.2290 | ---其他 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other |
| | --色织: | | | | | | | --Of yarns of different colours: |
| 5408.2310 | ---粘胶纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of yarns of viscose rayon |
| 5408.2320 | ---醋酸纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of yarns of cellulose acetate |
| 5408.2390 | ---其他 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other |
| | --印花: | | | | | | | --Printed: |
| 5408.2410 | ---粘胶纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of yarns of viscose rayon |
| 5408.2420 | ---醋酸纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of yarns of cellulose acetate |
| 5408.2490 | ---其他 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other |
| | -其他机织物: | | | | | | | -Other woven fabrics: |
| 5408.3100 | --未漂白或漂白 | 10 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 5408.3200 | --染色 | 10 | 130 | 17 | 17 | 米/千克 | | --Dyed |
| 5408.3300 | --色织 | 10 | 130 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 5408.3400 | --印花 | 10 | 130 | 17 | 17 | 米/千克 | | --Printed |

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## 第五十五章
## 化学纤维短纤

## Chapter 55
## Man-made staple fibres

**注释：**

税目 55.01 和 55.02 仅适用于每根与丝束长度相等的平行化学纤维长丝丝束。前述丝束应同时符合下列规格：

一、丝束长度超过 2 米；

二、捻度每米少于 5 转；

三、每根长丝细度在 67 分特以下；

四、合成纤维长丝丝束，须经拉伸处理，即本身不能被拉伸至超过本身长度的一倍；

五、丝束总细度大于 20000 分特。

丝束长度不超过 2 米的归入税目 55.03 或 55.04。

**Notes:**

Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

1. Length of tow exceeding 2 m;
2. Twist less than 5 turns per metre;
3. Measuring per filament less than 67 decitex;
4. Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
5. Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading No. 55.03 or 55.04.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **55.01** | **合成纤维长丝丝束：** | | | | | | | **Synthetic filament tow:** |
| 5501.1000 | -尼龙或其他聚酰胺制 | 5 | 70 | 17 | 17 | 千克 | | -Of nylon or other polyamides |
| 5501.2000 | -聚酯制 | 5 | 70 | 17 | 17 | 千克 | | -Of polyesters |
| 5501.3000 | -聚丙烯腈或变性聚丙烯腈制 | 5 | 35 | 17 | 17 | 千克 | | -Acrylic or modacrylic |
| 5501.3000 10 | 聚丙烯腈制长丝丝束(不包括变性聚丙烯腈制) | 5 | 35 | 17 | 17 | 千克 | | Filament tow of acrylic(other than modacrylic) |
| 5501.3000 90 | 变性聚丙烯腈长丝丝束 | 5 | 35 | 17 | 17 | 千克 | | Filament tow of modacrylic |
| 5501.4000 | -聚丙烯制 | 5 | 70 | 17 | 17 | 千克 | | -Of polypropylene |
| 5501.9000 | -其他 | 5 | 70 | 17 | 17 | 千克 | | -Other |
| **55.02** | **人造纤维长丝丝束：** | | | | | | | **Artificial filament tow:** |
| | -醋酸纤维丝束： | | | | | | | --Cellulose acetate filament tow: |
| 5502.1010 | ---二醋酸纤维丝束 | 3 | 40 | 17 | | 千克 | 7 | ---Cellulose diacetate filament tow |
| 5502.1090 | ---其他 | 5 | 35 | 17 | | 千克 | | ---Other |
| 5502.9000 | -其他 | 5 | 35 | 17 | | 千克 | | -Other |
| **55.03** | **合成纤维短纤，未梳或未经其他纺前加工：** | | | | | | | **Synthetic staple fibres, not carded, combed or otherwise processed for spinning:** |
| | -尼龙或其他聚酰胺制： | | | | | | | -Of nylon or other polyamides: |
| | --芳族聚酰胺纺制： | | | | | | | --Of aramides: |
| 5503.1110 | ---聚间苯二甲酰间苯二胺纺制 | 5 | 70 | 17 | 17 | 千克 | | ---Of poly-isophthaloyl metaphenylene diamine |
| 5503.1120 | ---聚对苯二甲酰对苯二胺纺制 | 5 | 70 | 17 | 17 | 千克 | | ---Of poly-p-phenylene terephthalamide |
| 5503.1190 | ---其他 | 5 | 70 | 17 | 17 | 千克 | | ---Other |
| 5503.1900 | --其他 | 5 | 70 | 17 | 17 | 千克 | | --Other |
| 5503.2000 | -聚酯制 | 5 | 70 | 17 | 17 | 千克 | | -Of polyesters |
| 5503.3000 | -聚丙烯腈或变性聚丙烯腈制 | 5 | 35 | 17 | 17 | 千克 | | -Acrylic or modacrylic |
| 5503.3000 10 | 未梳或未经其他纺前加工的聚丙烯腈制短纤维(不包括变性聚丙烯腈制) | 5 | 35 | 17 | 17 | 千克 | | Staple fibres of acrylic, not carded, combed or otherwise processed forspinning(other than modacrylic) |
| 5503.3000 90 | 未梳或未经其他纺前加工的变性聚丙烯腈制短纤维 | 5 | 35 | 17 | 17 | 千克 | | Staple fibres of modacrylic, not carded, combed or otherwise processed forspinning |
| 5503.4000 | -聚丙烯制 | 5 | 70 | 17 | 17 | 千克 | | -Of polypropylene |
| | -其他： | | | | | | | -Other: |
| 5503.9010 | ---聚苯硫醚短纤 | 5 | 70 | 17 | 17 | 千克 | | ---Polyphe-nylenesu staple fibres |
| 5503.9090 | ---其他合成纤维短纤 | 5 | 70 | 17 | 17 | 千克 | | ---Other synthetic staple fibres |
| **55.04** | **人造纤维短纤，未梳或未经其他纺前加工：** | | | | | | | **Artificial staple fibres, not carded, combed or otherwise processed for spinning:** |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -粘胶纤维制： | | | | | | | -Of viscose rayon： |
| 5504.1010 | ---竹制 | 5 | 35 | 17 | 17 | 千克 | | ---Of bamboo |
| | ---木制： | | | | | | | ---Of wood： |
| 5504.1021 | ----阻燃的 | 5 | 35 | 17 | 17 | 千克 | | ----Flame retardancy |
| 5504.1029 | ----其他 | 5 | 35 | 17 | 17 | 千克 | | ----Other |
| 5504.1090 | ---其他 | 5 | 35 | 17 | 17 | 千克 | | ---Other |
| 5504.9000 | -其他 | 5 | 35 | 17 | 17 | 千克 | | -Other |
| **55.05** | **化学纤维废料(包括落棉、废纱及回收纤维)：** | | | | | | | **Waste (including noils, yarn waste and garnetted stock) of man-made fibres：** |
| 5505.1000 | -合成纤维的 | 5 | 70 | 17 | 17 | 千克 | AP | -Of synthetic fibres |
| 5505.2000 | -人造纤维的 | 5 | 70 | 17 | 17 | 千克 | AP | -Of artificial fibres |
| **55.06** | **合成纤维短纤，已梳或经其他纺前加工：** | | | | | | | **Synthetic staple fibres, carded, combed or otherwise processed for spinning：** |
| | -尼龙或其他聚酰胺制： | | | | | | | -Of nylon or other polyamides： |
| | ---芳族聚酰胺纺制： | | | | | | | ---Of aramides： |
| 5506.1011 | ----聚间苯二甲酰间苯二胺纺制 | 5 | 70 | 17 | 17 | 千克 | | ----Of poly isophthaloy polpamides：1 metaphenylene diamine |
| 5506.1012 | ----聚对苯二甲酰对苯二胺纺制 | 5 | 70 | 17 | 17 | 千克 | | ----Of poly-p-phenylene terephthalamide |
| 5506.1019 | ----其他 | 5 | 70 | 17 | 17 | 千克 | | ----Other |
| 5506.1090 | ---其他 | 5 | 70 | 17 | 17 | 千克 | | ---Other |
| 5506.2000 | -聚酯制 | 5 | 70 | 17 | 17 | 千克 | | -Of polyesters |
| 5506.3000 | -聚丙烯腈或变性聚丙烯腈制 | 5 | 35 | 17 | 17 | 千克 | | -Acrylic or modacrylic |
| 5506.3000 10 | 已梳或经其他纺前加工的聚丙烯腈制短纤(不包括变性聚丙烯腈制) | 5 | 35 | 17 | 17 | 千克 | | Staple fibres of acrylic, carded, combed or otherwise processed forspinning(other than modacrylic) |
| 5506.3000 90 | 已梳或经其他纺前加工的变性聚丙烯腈制短纤 | 5 | 35 | 17 | 17 | 千克 | | Staple fibres of modacrylic, carded, combed or otherwise processed forspinning |
| 5506.4000 | -聚丙烯制 | 5 | 70 | 17 | | 千克 | | -Of polyphenylene |
| | -其他： | | | | | | | -Other： |
| 5506.9010 | ---聚苯硫醚短纤 | 5 | 70 | 17 | 17 | 千克 | | Polyphe-nylenesu staple fibres |
| 5506.9090 | ---其他合成纤维短纤 | 5 | 70 | 17 | 17 | 千克 | | Other synthetic staple fibres |
| **55.07** | **人造纤维短纤，已梳或经其他纺前加工：** | | | | | | | **Artificial staple fibres, carded, combed or otherwise processed for spinning：** |
| 5507.0000 | 人造纤维短纤，已梳或经其他纺前加工 | 5 | 35 | 17 | 17 | 千克 | | Artificial staple fibres, carded, combed or otherwise processed for spinning |
| **55.08** | **化学纤维短纤纺制的缝纫线，不论是否供零售用：** | | | | | | | **Sewingthread of man-made staple fibres, whether or not put up for retail sale：** |
| 5508.1000 | -合成纤维短纤纺制 | 5 | 90 | 17 | 17 | 千克 | | -Of synthetic staple fibres |
| 5508.2000 | -人造纤维短纤纺制 | 5 | 70 | 17 | 17 | 千克 | | -Of artificial staple fibres |
| **55.09** | **合成纤维短纤纺制的纱线(缝纫线除外)，非供零售用：** | | | | | | | **Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale：** |
| | -按重量计尼龙或其他聚酰胺短纤含量在85%及以上： | | | | | | | -Containing 85% or more by weight of staple fibres of nylon or other polyamides： |
| 5509.1100 | --单纱 | 5 | 90 | 17 | 17 | 千克 | | --Single yarn |
| 5509.1200 | --多股纱线或缆线 | 5 | 90 | 17 | 17 | 千克 | | --Multiple (folded) or cabled yarn |
| | -按重量计聚酯短纤含量在85%及以上： | | | | | | | -Containing 85% or more by weight of polyester staple fibres： |
| 5509.2100 | --单纱 | 5 | 90 | 17 | 17 | 千克 | | --Single yarn |
| 5509.2200 | --多股纱线或缆线 | 5 | 90 | 17 | 17 | 千克 | | --Multiple (folded) or cabled yarn |

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|---|---|---|---|---|---|---|---|---|
| | -按重量计聚丙烯腈或变性聚丙烯腈短纤含量在85%及以上： | | | | | | | -Containing 85% or more by weight of acrylic or modacrylic staple fibres： |
| 5509.3100 | --单纱 | 5 | 90 | 17 | 17 | 千克 | | --Single yarn |
| 5509.3200 | --多股纱线或缆线 | 5 | 90 | 17 | 17 | 千克 | | --Multiple (folded) or cabled yarn |
| | -其他纱线，按重量计合成纤维短纤含量在85%及以上： | | | | | | | -Other yarn, containing 85% or more by weight of synthetic staple fibres： |
| 5509.4100 | --单纱 | 5 | 90 | 17 | 17 | 千克 | | --Single yarn |
| 5509.4200 | --多股纱线或缆线 | 5 | 90 | 17 | 17 | 千克 | | --Multiple (folded) or cabled yarn |
| | -其他聚酯短纤纺制的纱线： | | | | | | | -Other yarn, of polyester staple fibres： |
| 5509.5100 | --主要或仅与人造纤维短纤混纺 | 5 | 90 | 17 | 17 | 千克 | | --Mixed mainly or solely with artificial staple fibres |
| 5509.5200 | --主要或仅与羊毛或动物细毛混纺 | 5 | 90 | 17 | 17 | 千克 | | --Mixed mainly or solely with wool or fine animal hair |
| 5509.5300 | --主要或仅与棉混纺 | 5 | 90 | 17 | 17 | 千克 | | --Mixed mainly or solely with cotton |
| 5509.5900 | --其他 | 5 | 90 | 17 | 17 | 千克 | | --Other |
| | -其他聚丙烯腈或变性聚丙烯腈短纤纺制的纱线： | | | | | | | -Other yarn, of acrylic or modacrylic staple fibres： |
| 5509.6100 | --主要或仅与羊毛或动物细毛混纺 | 5 | 90 | 17 | 17 | 千克 | | --Mixed mainly or solely with wool or fine animal hair |
| 5509.6200 | --主要或仅与棉混纺 | 5 | 90 | 17 | 17 | 千克 | | --Mixed mainly or solely with cotton |
| 5509.6900 | --其他 | 5 | 90 | 17 | 17 | 千克 | | --Other |
| | -其他纱线： | | | | | | | -Other yarn： |
| 5509.9100 | --主要或仅与羊毛或动物细毛混纺 | 5 | 90 | 17 | 17 | 千克 | | --Mixed mainly or solely with wool or fine animal hair |
| 5509.9200 | --主要或仅与棉混纺 | 5 | 90 | 17 | 17 | 千克 | | --Mixed mainly or solely with cotton |
| 5509.9900 | --其他 | 5 | 90 | 17 | 17 | 千克 | | --Other |
| **55.10** | **人造纤维短纤纺制的纱线(缝纫线除外)，非供零售用：** | | | | | | | **Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale：** |
| | -按重量计人造纤维短纤含量在85%及以上： | | | | | | | -Containing 85% or more by weight of artificial staple fibres： |
| 5510.1100 | --单纱 | 5 | 70 | 17 | 17 | 千克 | | --Single yarn |
| 5510.1200 | --多股纱线或缆线 | 5 | 70 | 17 | 17 | 千克 | | --Multiple (folded) or cabled yarn |
| 5510.2000 | -其他纱线，主要或仅与羊毛或动物细毛混纺 | 5 | 70 | 17 | 17 | 千克 | | -Other yarn, mixed mainly or solely with wool or fine animal hair |
| 5510.3000 | -其他纱线，主要或仅与棉混纺 | 5 | 70 | 17 | 17 | 千克 | | -Other yarn, mixed mainly or solely with cotton |
| 5510.9000 | -其他 | 5 | 70 | 17 | 17 | 千克 | | -Other yarn |
| **55.11** | **化学纤维短纤纺制的纱线(缝纫线除外)，供零售用：** | | | | | | | **Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale：** |
| 5511.1000 | -按重量计合成纤维短纤含量在85%及以上 | 5 | 90 | 17 | 17 | 千克 | | -Of synthetic staple fibres, containing 85% or more by weight of such fibres |
| 5511.2000 | -按重量计合成纤维短纤含量在85%以下 | 5 | 90 | 17 | 17 | 千克 | | -Of synthetic staple fibres, containing less than 85% by weight of such fibres |
| 5511.3000 | -人造纤维短纤纺制 | 5 | 90 | 17 | 17 | 千克 | | -Of artificial staple fibres |
| **55.12** | **合成纤维短纤纺制的机织物，按重量计合成纤维短纤含量在85%及以上：** | | | | | | | **Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres：** |
| | -按重量计聚酯短纤含量在85%及以上： | | | | | | | -Containing 85% or more by weight of polyester staple fibres： |
| 5512.1100 | --未漂白或漂白 | 15 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 5512.1900 | --其他 | 10 | 130 | 17 | 17 | 米/千克 | | --Other |

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|---|---|---|---|---|---|---|---|---|
| | -按重量计聚丙烯腈或变性聚丙烯腈短纤含量在85%及以上： | | | | | | | -Containing 85% or more by weight of acrylic or modacrylic staple fibres： |
| 5512.2100 | --未漂白或漂白 | 13 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 5512.2900 | --其他 | 10 | 130 | 17 | 17 | 米/千克 | | --Other |
| | -其他： | | | | | | | -Other： |
| 5512.9100 | --未漂白或漂白 | 18 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 5512.9900 | --其他 | 10 | 130 | 17 | 17 | 米/千克 | | --Other |
| **55.13** | **合成纤维短纤纺制的机织物，按重量计合成纤维短纤含量在85%以下，主要或仅与棉混纺，每平方米重量不超过170克：** | | | | | | | **Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m²：** |
| | -未漂白或漂白： | | | | | | | -Unbleached or bleached： |
| | --聚酯短纤纺制的平纹机织物： | | | | | | | --Of polyester staple fibres, plain weave： |
| 5513.1110 | ---未漂白 | 16 | 130 | 17 | 17 | 米/千克 | | ---Unbleached |
| 5513.1120 | ---漂白 | 15 | 130 | 17 | 16 | 米/千克 | | ---Bleached |
| 5513.1120 10 | 与棉混纺漂白聚酯短纤平纹府绸（聚酯短纤85%以下，每平方米重≤170克，含细平布） | 15 | 130 | 17 | 17 | 米/千克 | A | Poplin, plain weave, including fine plain cloth, mixed with cotton, containing<85% by weight of polyester staple fibres, weight≤170g/m², bleached |
| 5513.1120 20 | 与棉混纺漂白聚酯短纤机织平布（混纺为含聚酯短纤85%以下，轻质指每平方米重≤170克） | 15 | 130 | 17 | 17 | 米/千克 | A | Plain cloth, mixed with cotton, containing<85% by weight of polye ster staple fibres, weight≤170g/m², bleached |
| 5513.1120 30 | 与棉混纺漂白聚酯平纹印染用布（混纺为含聚酯短纤85%以下，轻质指每平方米重≤170克） | 15 | 130 | 17 | 17 | 米/千克 | A | Woven fabrics for printing and dying, plain weave, mixed with cotton, containing<85% by weight of polyesterstaple fibres, weight≤170g/m², bleached |
| 5513.1120 40 | 与棉混纺漂白聚酯短纤平纹奶酪布等（聚酯短纤<85%，每平方米重≤170克，含薄细布、巴里纱） | 15 | 130 | 17 | 17 | 米/千克 | A | Cheese cloth, plain weave, including voiles and fine thin cloth, mixed with cotton, containing<85% by weight of polyester staple fibres, weight≤170g/m², bleached |
| | --聚酯短纤纺制的三线或四线斜纹机织物，包括双面斜纹机织物： | | | | | | | --3-thread or 4-thread twill, including cross twill, of polyester staple fibres： |
| 5513.1210 | ---未漂白 | 16 | 130 | 17 | 17 | 米/千克 | | ---Unbleached |
| 5513.1220 | ---漂白 | 18 | 130 | 17 | 17 | 米/千克 | | ---Bleached |
| | --其他聚酯短纤纺制的机织物： | | | | | | | --Other woven fabrics of polyester staple fibres： |
| 5513.1310 | ---未漂白 | 16 | 130 | 17 | 17 | 米/千克 | | ---Unbleached |
| 5513.1320 | ---漂白 | 18 | 130 | 17 | 17 | 米/千克 | | ---Bleached |
| 5513.1900 | --其他机织物 | 18 | 130 | 17 | 17 | 米/千克 | | --Other woven fabrics |
| | -染色： | | | | | | | -Dyed： |
| 5513.2100 | --聚酯短纤纺制的平纹机织物 | 10 | 130 | 17 | 17 | 米/千克 | | --Of polyester staple fibres, plain weave |
| | --其他聚酯短纤纺制的机织物： | | | | | | | --Other woven fabrics of polyester staple fibres： |
| 5513.2310 | ---聚酯短纤纺制的三线或四线斜纹机织物，包括双面斜纹机织物 | 10 | 130 | 17 | 17 | 米/千克 | | ---3-thread or 4-thread twill, including cross twill, of polyester staple fibres |
| 5513.2390 | ---其他 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other |
| 5513.2900 | --其他机织物 | 10 | 130 | 17 | 17 | 米/千克 | | --Other woven fabrics |
| | -色织： | | | | | | | -Of yarns of different colours： |
| 5513.3100 | --聚酯短纤纺制的平纹机织物 | 10 | 130 | 17 | 17 | 米/千克 | | --Of polyester staple fibres, plain weave |
| | --其他机织物： | | | | | | | --Other woven fabrics： |
| 5513.3910 | ---聚酯短纤纺制的三线或四线斜 纹机织物，包括双面斜纹机织物 | 10 | 130 | 17 | 17 | 米/千克 | | ---3-thread or 4-thread twill, including cross twill, of polyester staple fibres |
| 5513.3920 | ---其他聚酯短纤纺制的机织物 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other woven fabrics of polyester staple fibres |

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|---|---|---|---|---|---|---|---|---|
| 5513.3990 | ---其他机织物 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other woven fabrics |
| | -印花： | | | | | | | -Printed： |
| 5513.4100 | --聚酯短纤纺制的平纹机织物 | 10 | 130 | 17 | 17 | 米/千克 | | --Of polyester staple fibres, plain weave |
| | --其他机织物： | | | | | | | --Other woven fabrics： |
| 5513.4910 | ---聚酯短纤纺制的三线或四线斜纹机织物，包括双面斜纹机织物 | 10 | 130 | 17 | 17 | 米/千克 | | ---3-thread or 4-thread twill, including cross twill, of polyeste staple fibres |
| 5513.4920 | ---其他聚酯短纤纺制的机织物 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other woven fabrics of polyester staple fibres |
| 5513.4990 | ---其他 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other |
| **55.14** | **合成纤维短纤纺制的机织物，按重量计合成纤维短纤含量在85%以下，主要或仅与棉混纺，每平方米重量超过170克：** | | | | | | | **Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m²：** |
| | -未漂白或漂白： | | | | | | | -Unbleached or bleached： |
| | --聚酯短纤纺制的平纹机织物： | | | | | | | --Of polyester staple fibres, plain weave： |
| 5514.1110 | ---未漂白 | 16 | 130 | 17 | 17 | 米/千克 | | ---Unbleached |
| 5514.1120 | ---漂白 | 18 | 130 | 17 | 17 | 米/千克 | | ---Bleached |
| | --聚酯短纤纺制的三线或四线斜纹机织物，包括双面斜纹机织物： | | | | | | | --3-thread or 4-thread twill, including cross twill, of polyester staple fibres： |
| 5514.1210 | ---未漂白 | 16 | 130 | 17 | 17 | 米/千克 | | ---Unbleached |
| 5514.1220 | ---漂白 | 18 | 130 | 17 | 17 | 米/千克 | | ---Bleached |
| | --其他机织物： | | | | | | | --Other woven fabrics： |
| | ---聚酯短纤纺制的机织物： | | | | | | | ---Other woven fabrics of polyester staple fibres： |
| 5514.1911 | ----未漂白 | 16 | 130 | 17 | 17 | 米/千克 | | ----Unbleached |
| 5514.1912 | ----漂白 | 18 | 130 | 17 | 17 | 米/千克 | | ----Bleached |
| 5514.1990 | ---其他 | 16 | 130 | 17 | 17 | 米/千克 | | ---Other |
| | -染色： | | | | | | | -Dyed： |
| 5514.2100 | --聚酯短纤纺制的平纹机织物 | 10 | 130 | 17 | 17 | 米/千克 | | --Of polyester staple fibres, plain weave |
| 5514.2200 | --聚酯短纤纺制的三线或四线斜纹机织物，包括双面斜纹机织物 | 10 | 130 | 17 | 17 | 米/千克 | | --3-thread or 4-thread twill, including cross twill, of polyester staple fibres |
| 5514.2300 | --其他聚酯短纤纺制的机织物 | 10 | 130 | 17 | 17 | 米/千克 | | --Other woven fabrics of polyester staple fibres |
| 5514.2900 | --其他机织物 | 10 | 130 | 17 | 17 | 米/千克 | | --Other woven fabrics |
| | -色织： | | | | | | | -Of yarns of different colours： |
| 5514.3010 | ---聚酯短纤纺制的平纹机织物 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of polyester staple fibres, plain weave |
| 5514.3020 | ---聚酯短纤纺制的三线或四线斜纹机织物，包括双面斜纹机织物 | 10 | 130 | 17 | 17 | 米/千克 | | ---3-thread or 4-thread twill, including cross twill, of polyester staple fibres |
| 5514.3030 | ---其他聚酯短纤纺制的机织物 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other woven fabrics of polyester staple fibres |
| 5514.3090 | ---其他机织物 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other woven fabrics |
| | -印花： | | | | | | | -Printed： |
| 5514.4100 | --聚酯短纤纺制的平纹机织物 | 10 | 130 | 17 | 17 | 米/千克 | | --Of polyester staple fibres, plain weave |
| 5514.4200 | --聚酯短纤纺制的三线或四线斜纹机织物，包括双面斜纹机织物 | 10 | 130 | 17 | 17 | 米/千克 | | --3-thread or 4-thread twill, including cross twill, of polyester staple fibres |
| 5514.4300 | --其他聚酯短纤纺制的机织物 | 10 | 130 | 17 | 17 | 米/千克 | | --Other woven fabrics of polyester staple fibres |
| 5514.4900 | --其他机织物 | 10 | 130 | 17 | 17 | 米/千克 | | --Other woven fabrics |
| **55.15** | **合成纤维短纤纺制的其他机织物：** | | | | | | | **Other woven fabrics of synthetic staple fibres：** |
| | -聚酯短纤纺制： | | | | | | | -Of polyester staple fibres： |
| 5515.1100 | --主要或仅与粘胶纤维短纤混纺 | 10 | 130 | 17 | 17 | 米/千克 | | --Mixed mainly or solely with viscose rayon staple fibres |
| 5515.1200 | --主要或仅与化学纤维长丝混纺 | 10 | 130 | 17 | 17 | 米/千克 | | --Mixed mainly or solely with man-made filaments |

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|---|---|---|---|---|---|---|---|---|
| 5515.1300 | --主要或仅与羊毛或动物细毛混纺 | 10 | 130 | 17 | 17 | 米/千克 | | --Mixed mainly or solely with wool or fine animal hair |
| 5515.1900 | --其他 | 10 | 130 | 17 | 17 | 米/千克 | | --Other |
| | -聚丙烯腈或变性聚丙烯腈短纤纺制： | | | | | | | -Of acrylic or modacrylic staple fibres： |
| 5515.2100 | --主要或仅与化学纤维长丝混纺 | 10 | 130 | 17 | 17 | 米/千克 | | --Mixed mainly or solely with man-made filaments |
| 5515.2200 | --主要或仅与羊毛或动物细毛混纺 | 12 | 130 | 17 | 17 | 米/千克 | | --Mixed mainly or solely with wool or fine animal hair |
| 5515.2900 | --其他 | 10 | 130 | 17 | 17 | 米/千克 | | --Other |
| | -其他机织物： | | | | | | | -Other woven fabrics： |
| 5515.9100 | --主要或仅与化学纤维长丝混纺 | 10 | 130 | 17 | 17 | 米/千克 | | --Mixed mainly or solely with man-made filaments |
| 5515.9900 | --其他 | 10 | 130 | 17 | 17 | 米/千克 | | --Other |
| **55.16** | **人造纤维短纤纺制的机织物：** | | | | | | | **Woven fabrics of artificial staple fibres：** |
| | -按重量计人造纤维短纤含量在85%及以上： | | | | | | | -Containing 85% or more by weight of artificial staple fibres： |
| 5516.1100 | --未漂白或漂白 | 12 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 5516.1200 | --染色 | 10 | 130 | 17 | 17 | 米/千克 | | --Dyed |
| 5516.1300 | --色织 | 10 | 130 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 5516.1400 | --印花 | 10 | 130 | 17 | 17 | 米/千克 | | --Printed |
| | -按重量计人造纤维短纤含量在85%以下，主要或仅与化学纤维长丝混纺： | | | | | | | -Containing less than 85% by weight of artificial staple fibres，mixed mainly or solely with man-made filaments： |
| 5516.2100 | --未漂白或漂白 | 12 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 5516.2200 | --染色 | 10 | 130 | 17 | 17 | 米/千克 | | --Dyed |
| 5516.2300 | --色织 | 10 | 130 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 5516.2400 | --印花 | 10 | 130 | 17 | 17 | 米/千克 | | --Printed |
| | -按重量计人造纤维短纤含量在85%以下，主要或仅与羊毛或动物细毛混纺： | | | | | | | -Containing less than 85% by weight of artficial staple fibres，mixed mainly or solely with wool or fine animal hair： |
| 5516.3100 | --未漂白或漂白 | 12 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 5516.3200 | --染色 | 10 | 130 | 17 | 17 | 米/千克 | | --Dyed |
| 5516.3300 | --色织 | 10 | 130 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 5516.3400 | --印花 | 10 | 130 | 17 | 17 | 米/千克 | | --Printed |
| | -按重量计人造纤维短纤含量在85%以下，主要或仅与棉混纺： | | | | | | | -Containing less than 85% by weight of artificial staple fibres，mixed mainly or solely with cotton： |
| 5516.4100 | --未漂白或漂白 | 12 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 5516.4200 | --染色 | 12 | 130 | 17 | 17 | 米/千克 | | --Dyed |
| 5516.4300 | --色织 | 10 | 130 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 5516.4400 | --印花 | 10 | 130 | 17 | 17 | 米/千克 | | --Printed |
| | -其他： | | | | | | | -Other： |
| 5516.9100 | --未漂白或漂白 | 12 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 5516.9200 | --染色 | 10 | 130 | 17 | 17 | 米/千克 | | --Dyed |
| 5516.9300 | --色织 | 10 | 130 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 5516.9400 | --印花 | 10 | 130 | 17 | 17 | 米/千克 | | --Printed |

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# 第五十六章
# 絮胎、毡呢及无纺织物；特种纱线；线、绳、索、缆及其制品

# Chapter 56
# Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

**注释：**

一、本章不包括：

（一）用各种物质或制剂（例如，第三十三章的香水或化妆品、税目34.01的肥皂或洗涤剂、税目34.05的光洁剂及类似制剂、税目38.09的织物柔软剂）浸渍、涂布、包覆的絮胎、毡呢或无纺织物，其中的纺织材料仅作为承载介质；

（二）税目58.11的纺织产品；

（三）以毡呢或无纺织物为底的砂布及类似品（税目68.05）；

（四）以毡呢或无纺织物为底的粘聚或复制云母（税目68.14）；

（五）以毡呢或无纺织物为底的金属箔（通常归入第十四类或第十五类）。

（六）税目96.19的卫生巾（护垫）及止血塞、婴儿尿布及尿布衬里和类似品。

二、所称“毡呢”，包括针刺机制毡呢以及纤维本身通过缝编工序增强了抱合力的纺织纤维网状织物。

三、税目56.02及56.03分别包括用各种性质（紧密结构或泡沫状）的塑料或橡胶浸渍、涂布、包覆或层压的毡呢及无纺织物。

税目56.03还包括用塑料或橡胶作粘合材料的无纺织物。

但税目56.02及56.03不包括：

（一）用塑料或橡胶浸渍、涂布、包覆或层压，按重量计纺织材料含量在50%及以下的毡呢或者完全嵌入塑料或橡胶之内的毡呢（第三十九章或第四十章）；

（二）完全嵌入塑料或橡胶之内的无纺织物，以及用肉眼可辨别出两面都用塑料或橡胶涂布、包覆的无纺织物，涂布或包覆所引起的颜色变化可不予考虑（第三十九章或第四十章）；

（三）与毡呢或无纺织物混制的泡沫塑料或海绵橡胶板、片或扁条，纺织材料仅在其中起增强作用（第三十九章或第四十章）。

四、税目56.04不包括用肉眼无法辨别出是否经过浸渍、涂布或包覆的纺织纱线或税目54.04或54.05的扁条及类似品（通常归入第五十章至第五十五章）；运用本条规定，可不考虑浸渍、涂布或包覆所引起的颜色变化。

**Notes:**

1. This Chapter does not cover:

(a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, pefumes or cosmetics of Chapter 33, soaps or detergents of heading No.34.01, polishes, creams or similar preparations of heading No.34.05, fabric softeners of heading No.38.09) where the textile material is present merely as a carrying medium;

(b) Textile products of heading No.58.11;

(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No.68.05);

(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No.68.14);

(e) Metal foil on a backing of felt or nonwovens (Generelly section XV orsectionXV).

(f) Sanitary towels(pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings No.56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No.56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings No.56.02 and 56.03 do not, however, cover:

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) Plates, sheets or strips of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading No.56.04 does not cover textile yarn, or strip or the like of heading No.54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **56.01** | **纺织材料絮胎及其制品；长度不超过5毫米的纺织纤维（纤维屑）、纤维粉末及球结：** | | | | | | | **Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:** |
| | -纺织材料制的絮胎及其制品： | | | | | | | -wadding of textile materials and articles thereof: |
| 5601.2100 | --棉制 | 10 | 50 | 17 | 17 | 千克 | | --Of cotton |
| | --化学纤维制： | | | | | | | --Of man-made fibres: |
| 5601.2210 | ---卷烟滤嘴 | 12 | 100 | 17 | 17 | 千克 | 7 | ---Cigarette filter tips |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5601.2290 | ---其他 | 12 | 100 | 17 | 17 | 千克 | | ---Other |
| 5601.2900 | --其他 | 10 | 90 | 17 | 17 | 千克 | | --Other |
| 5601.3000 | -纤维屑、纤维粉末及球结 | | 100 | 17 | 16 | 千克 | | -Textile flock and dust and mill neps |
| 5601.3000[暂] 10 | 由两种或以上有机聚合物纺制的纤维(横截面为皮芯结构或并列结构或海岛结构,长度不超过5mm) | 5 | 100 | 17 | 17 | 千克 | | Textile fibres of two or more organic polymers (skin/core, side-by-side or island-in-the-sea type cross-section, length ≤5mm) |
| 5601.3000 90 | 纺织纤维屑,纤维粉末及球结(纺织纤维长度不超过5mm) | 10 | 100 | 17 | 17 | 千克 | | Textile flock and dust and mill neps, length≤5mm |
| **56.02** | **毡呢,不论是否浸渍、涂布、包覆或层压:** | | | | | | | **Felt, whether or not impregnated, coated, covered or laminated:** |
| 5602.1000 | -针刺机制毡呢及纤维缝编织物 | 10 | 100 | 17 | 17 | 千克 | | -Needleloom felt and stitch-bonded fibre fabrics |
| | -其他毡呢,未浸渍、涂布、包覆或层压: | | | | | | | -Other felt, not impregnated, coated, covered or laminated: |
| 5602.2100 | --羊毛或动物细毛制 | 10 | 100 | 17 | 17 | 千克 | | --Of wool or fine animal hair |
| 5602.2900 | --其他纺织材料制 | 10 | 100 | 17 | 17 | 千克 | | --Of other textile materials |
| 5602.9000 | -其他 | 10 | 100 | 17 | 17 | 千克 | | -Other |
| **56.03** | **无纺织物,不论是否浸渍、涂布、包覆或层压:** | | | | | | | **Nonwovens, whether or not impregnated, coated, covered or laminated:** |
| | -化学纤维长丝制: | | | | | | | -Of man-made filaments: |
| | --每平方米重量不超过25克: | | | | | | | --Weighing not more than 25 g/m² |
| 5603.1110 | ---经浸渍、涂布、包覆或层压 | 10 | 70 | 17 | 17 | 千克 | | ---Impregnated, coated, covered or laminated |
| 5603.1190 | ---其他 | 10 | 130 | 17 | 17 | 千克 | | ---Other |
| | --每平方米重量超过25克,但不超过70克: | | | | | | | --Weighing more than 25 g/m² but not more than 70 g/m²: |
| 5603.1210 | ---经浸渍、涂布、包覆或层压 | 10 | 70 | 17 | 17 | 千克 | | ---Impregnated, coated, covered or laminated |
| 5603.1290 | ---其他 | 10 | 130 | 17 | 17 | 千克 | | ---Other |
| | --每平方米重量超过70克,但不超过150克: | | | | | | | --Weighing more than 70 g/m² but not more than 150 g/m²: |
| 5603.1310 | ---经浸渍、涂布、包覆或层压 | 10 | 70 | 17 | 17 | 千克 | | ---Impregnated, coated, covered or laminated |
| 5603.1390 | ---其他 | 10 | 130 | 17 | 17 | 千克 | | ---Other |
| | --每平方米重量超过150克: | | | | | | | --Weighing more than 150 g/m²: |
| 5603.1410 | ---经浸渍、涂布、包覆或层压 | 10 | 70 | 17 | 17 | 千克 | | ---Impregnated, coated, covered or laminated |
| 5603.1490 | ---其他 | 10 | 130 | 17 | 17 | 千克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| | --每平方米重量不超过25克: | | | | | | | --Weighing not more than 25 g/m²: |
| 5603.9110 | ---经浸渍、涂布、包覆或层压 | 5 | 70 | 17 | 16 | 千克 | | ---Impregnated, coated, covered or laminated |
| 5603.9110[暂] 10 | 每平方米重量≤25克经浸渍的乙烯聚合物制电池隔膜基布(浸渍包括涂布、包覆或层压) | 5 | 70 | 17 | 17 | 千克 | | The weight per square meter is less than or equal to 25 grams of the impregnated polymers of ethylene (including battery diaphragm base fabricimpregnated, coated or laminated coating) |
| 5603.9110 90 | 每平方米重量≤25克经浸渍其他无纺布(浸渍包括涂布、包覆或层压) | 10 | 70 | 17 | 17 | 千克 | | The weight per square meter is less than or equal to 25 grams of impregnatedother non-woven (impregnated, coated or laminated including coating) |
| 5603.9190 | ---其他 | 10 | 85 | 17 | 17 | 千克 | | ---Other |
| | --每平方米重量超过25克,但不超过70克: | | | | | | | --Weighing more than 25 g/m² but not more than 70 g/m²: |
| 5603.9210 | ---经浸渍、涂布、包覆或层压 | 10 | 70 | 17 | 16 | 千克 | | ---Impregnated, coated, covered or laminated |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5603.9210暂 10 | 25克<每平方米重量≤70克浸渍的乙烯聚合物制电池隔膜基布(浸渍包括涂布、包覆或层压) | 5 | 70 | 17 | 17 | 千克 | | 25 g < the weight per square meter is less than or equal to 70 grams ofimpregnated polymers of ethylene (including battery diaphragm base fabricimpregnated, coated or laminated coating) |
| 5603.9210 90 | 25克<每平方米重量≤70克经浸渍其他无纺布(浸渍包括涂布、包覆或层压) | 10 | 70 | 17 | 17 | 千克 | | 25 g < the weight per square meter is less than or equal to 70 grams ofimpregnated other non-woven (impregnated, coated or laminated including coating) |
| 5603.9290 | ---其他 | 10 | 85 | 17 | 17 | 千克 | | ---Other |
| | --每平方米重量超过70克,但不超过150克: | | | | | | | --Weighing more than 70 $g/m^2$ but not more than 150 $g/m^2$: |
| 5603.9310 | ---经浸渍、涂布、包覆或层压 | | 70 | 17 | 17 | 千克 | | ---Impregnated, coated, covered or laminated |
| 5603.9310暂 10 | 70<每平方米重≤150克浸渍的乙烯聚合物制电池隔膜基布(浸渍包括涂布、包覆或压层) | 5 | 70 | 17 | 17 | 千克 | | 70<per square metre weighs≤150 grams or less system of impregnation of the vinyl polymer battery diaphragm base cloth (dip coating, coating or laminating) |
| 5603.9310 90 | 70<每平方米重≤150克浸渍其他无纺布(浸渍包括涂布、包覆或压层) | 10 | 70 | 17 | 17 | 千克 | | 70<per square metre weighs≤150 grams or less other non-woven impregnated (dip coating, coating or laminating) |
| 5603.9390 | ---其他 | 10 | 85 | 17 | 17 | 千克 | | ---Other |
| | --每平方米重量超过150克: | | | | | | | --Weighing more than 150 $g/m^2$: |
| 5603.9410 | ---经浸渍、涂布、包覆或层压 | 10 | 70 | 17 | 17 | 千克 | | ---Impregnated, coated, covered or laminated |
| 5603.9490 | ---其他 | 10 | 85 | 17 | 17 | 千克 | | ---Other |
| **56.04** | **用纺织材料包覆的橡胶线及绳;用橡胶或塑料浸渍、涂布、包覆或套裹的纺织纱线及税目54.04或54.05的扁条及类似品:** | | | | | | | **Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No.54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:** |
| 5604.1000 | -用纺织材料包覆的橡胶线及绳 | 5 | 80 | 17 | 17 | 千克 | | -Rubber thread and cord, textile covered |
| 5604.9000 | -其他 | 5 | 80 | 17 | 17 | 千克 | | -Other |
| **56.05** | **含金属纱线,不论是否螺旋花线,由纺织纱线或税目54.04或54.05的扁条及类似品与金属线、扁条或粉末混合制得或用金属包覆制得:** | | | | | | | **Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal:** |
| 5605.0000 | 含金属纱线,不论是否螺旋花线,由纺织纱线或税目54.04或54.05的扁条及类似品与金属线、扁条或粉末混合制得或用金属包覆制得 | 5 | 70 | 17 | 17 | 千克 | | Metallzied yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal |
| **56.06** | **粗松螺旋花线,税目54.04或54.05的扁条及类似品制的螺旋花线(税目56.05的货品及马毛粗松螺旋花线除外);绳绒线(包括植绒绳绒线);纵行起圈纱线:** | | | | | | | **Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56,05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale -Yarn:** |
| 5606.0000 | 粗松螺旋花线,税目54.04或54.05的扁条及类似品制的螺旋花线(税目56.05的货品及马毛粗松螺旋花线除外);绳绒线(包括植绒绳绒线);纵行起圈纱线 | 5 | 70 | 17 | 17 | 千克 | | Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop-wale-Yarn |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **56.07** | **线、绳、索、缆,不论是否编织或编结而成,也不论是否用橡胶或塑料浸渍、涂布、包覆或套裹:** | | | | | | | **Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics:** |
| | -西沙尔麻或其他纺织用龙舌兰类纤维纺制: | | | | | | | -Of sisal or other textile fibres of the genus Agave: |
| 5607.2100 | --包扎用绳 | 5 | 50 | 17 | 17 | 千克 | | --Binder or baler twine |
| 5607.2900 | --其他 | 5 | 50 | 17 | 17 | 千克 | | --Other |
| | -聚乙烯或聚丙烯纺制: | | | | | | | -Of polyethylene or polypropylene: |
| 5607.4100 | --包扎用绳 | 5 | 100 | 17 | 17 | 千克 | | --Binder or baler twine |
| 5607.4900 | --其他 | 5 | 100 | 17 | 17 | 千克 | | --Other |
| 5607.5000 | -其他合成纤维纺制 | 5 | 100 | 17 | 17 | 千克 | | -Of other synthetic fibres |
| | -其他: | | | | | | | -Other: |
| 5607.9010 | ---蕉麻(马尼拉麻)或其他硬质(叶)纤维纺制 | 5 | 50 | 17 | 17 | 千克 | | ---Of abaca (Manila hemp or *Musa textilis Nee*) or other hard (leaf) fibres |
| 5607.9090 | ---其他 | 5 | 100 | 17 | 17 | 千克 | | ---Other |
| **56.08** | **线、绳或索结制的网料;纺织材料制成的渔网及其他网:** | | | | | | | **Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials:** |
| | -化学纤维材料制: | | | | | | | -Of man-made textile materials: |
| 5608.1100 | --制成的渔网 | 10 | 50 | 17 | 17 | 千克 | | --Made up fishing nets |
| 5608.1900 | --其他 | 12 | 100 | 17 | 17 | 千克 | | --Other |
| 5608.9000 | -其他 | 10 | 100 | 17 | 17 | 千克 | | -Other |
| **56.09** | **用纱线、税目54.04或54.05的扁条及类似品或线、绳、索、缆制成的其他税目未列名物品:** | | | | | | | **Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included:** |
| 5609.0000 | 用纱线、税目54.04或54.05的扁条及类似品或线、绳、索、缆制成的其他税目未列名物品 | 10 | 100 | 17 | 17 | 千克 | | Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included |

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## 第五十七章
## 地毯及纺织材料的其他铺地制品

## Chapter 57
## Carpets and other textile floor coverings

**注释：**

一、本章所称“地毯及纺织材料的其他铺地制品”，是指使用时以纺织材料作面的铺地制品，也包括具有纺织材料铺地制品特征但作其他用途的物品。

二、本章不包括铺地制品衬垫。

**Notes:**

1. For the purposes of this Chapter, the term “carpets and other textilefloor coverings” means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **57.01** | **结织栽绒地毯及纺织材料的其他结织栽绒铺地制品，不论是否制成的：** | | | | | | | **Carpets and other textile floor coverings, knotted, whether or not made up:** |
| 5701.1000 | -羊毛或动物细毛制 | 14 | 130 | 17 | 17 | 千克/平方米 | | -Of wool or fine animal hair |
| | -其他纺织材料制： | | | | | | | -Of other textile materials: |
| 5701.9010 | ---化学纤维制 | 16 | 130 | 17 | 17 | 千克/平方米 | | ---Of man-made textile materials |
| 5701.9020 | ---丝制 | 14 | 100 | 17 | 17 | 千克/平方米 | | ---Of silk |
| 5701.9090 | ---其他 | 14 | 100 | 17 | 17 | 千克/平方米 | | ---Other |
| **57.02** | **机织地毯及纺织材料的其他机织铺地制品，未簇绒或未植绒，不论是否制成的，包括“开来姆”、“苏麦克”、“卡拉马尼”及类似的手织地毯：** | | | | | | | **Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar handwoven rugs:** |
| 5702.1000 | -“开来姆”、“苏麦克”、“卡拉马尼”及类似的手织地毯 | 14 | 130 | 17 | 17 | 千克/平方米 | | -“Kelem”, “Schumacks”, “Karamanie” and similar handwoven rugs |
| 5702.2000 | -椰壳纤维制的铺地制品 | 14 | 100 | 17 | 17 | 千克/平方米 | | -Floor coverings of coconut fibres (coir) |
| | -其他起绒结构的铺地制品，未制成的： | | | | | | | -Other, of pile construction, not made up: |
| 5702.3100 | --羊毛或动物细毛制 | 10 | 130 | 17 | 17 | 千克/平方米 | | --Of wool or fine animal hair |
| 5702.3200 | --化学纤维制 | 16 | 130 | 17 | 17 | 千克/平方米 | | --Of man-made textile materials |
| 5702.3900 | --其他纺织材料制 | 14 | 100 | 17 | 17 | 千克/平方米 | | --Of other textile materials |
| | -其他起绒结构的铺地制品，制成的： | | | | | | | -Other, of pile construction, made up: |
| 5702.4100 | --羊毛或动物细毛制 | 10 | 130 | 17 | 17 | 千克/平方米 | | --Of wool or fine animal hair |
| 5702.4200 | --化学纤维制 | 10 | 130 | 17 | 17 | 千克/平方米 | | --Of man-made textile materials |
| 5702.4900 | --其他纺织材料制 | 14 | 100 | 17 | 17 | 千克/平方米 | | --Of other textile materials |
| | -其他非起绒结构的铺地制品，未制成的： | | | | | | | -Other, not of pile construction, not made up: |
| 5702.5010 | ---羊毛或动物细毛制 | 14 | 130 | 17 | 17 | 千克/平方米 | | ---Of wool or fine animal hair |
| 5702.5020 | ---化学纤维制 | 16 | 130 | 17 | 17 | 千克/平方米 | | ---Of man made textile materials |
| 5702.5090 | ---其他纺织材料制 | 14 | 100 | 17 | 17 | 千克/平方米 | | ---Of other textile materials |
| | -其他非起绒结构的铺地制品，制成的： | | | | | | | -Other, not of pile construction, made up: |
| 5702.9100 | --羊毛或动物细毛制 | 14 | 130 | 17 | 17 | 千克/平方米 | | --Of wool or fine animal hair |
| 5702.9200 | --化学纤维制 | 16 | 130 | 17 | 17 | 千克/平方米 | | --Of man-made textile materials |
| 5702.9900 | --其他纺织材料制 | 14 | 100 | 17 | 17 | 千克/平方米 | | --Of other textile materials |
| **57.03** | **簇绒地毯及纺织材料的其他簇绒铺地制品，不论是否制成的：** | | | | | | | **Carpets and other textile floor coverings, tufted, whether or not made up:** |
| 5703.1000 | -羊毛或动物细毛制 | 14 | 130 | 17 | 17 | 千克/平方米 | | -Of wool or fine animal hair |
| 5703.2000 | -尼龙或其他聚酰胺制 | 10 | 130 | 17 | 17 | 千克/平方米 | | -Of nylon or other polyamides |
| 5703.3000 | -其他化学纤维制 | 10 | 130 | 17 | 17 | 千克/平方米 | | -Of other man-made textile materials |
| 5703.9000 | -其他纺织材料制 | 14 | 100 | 17 | 17 | 千克/平方米 | | -Of other textile materials |
| **57.04** | **毡呢地毯及纺织材料的其他毡呢铺地制品，未簇绒或未植绒，不论是否制成的：** | | | | | | | **Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up:** |
| 5704.1000 | -最大表面面积不超过0.3平方米 | 14 | 130 | 17 | 17 | 千克/平方米 | | -Tiles, having a maximum surface area of 0.3 $m^2$ |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5704.2000 | -最大表面面积超过0.3平方米但不超过1平方米 | 10 | 130 | 17 | | 千克/平方米 | | -Tiles, having a maximum sur-face area more then 0.3m2 but not more thern 1 m2 |
| 5704.9000 | -其他 | 10 | 130 | 17 | 17 | 千克/平方米 | | -Other |
| **57.05** | **其他地毯及纺织材料的其他铺地制品,不论是否制成的:** | | | | | | | **Other carpets and other textile floor coverings, whether or not made up:** |
| 5705.0010 | ---羊毛或动物细毛制 | 14 | 130 | 17 | 17 | 千克/平方米 | | ---Of wool or fine animal hair |
| 5705.0020 | ---化学纤维制 | 10 | 130 | 17 | 17 | 千克/平方米 | | ---Of man-made textile materials |
| 5705.0090 | ---其他纺织材料制 | 14 | 100 | 17 | 17 | 千克/平方米 | | ---Of other textile materialar |

## 第五十八章
## 特种机织物;簇绒织物;花边;装饰毯;装饰带;刺绣品

## Chapter 58
## Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

**注释:**

一、本章不适用于经浸渍、涂布、包覆或层压的第五十九章注释一所述的纺织物或第五十九章的其他货品。

二、税目58.01也包括因未将浮纱割断而使表面无竖绒的纬起绒织物。

三、税目58.03所称"纱罗",是指经线全部或部分由地经纱和绞经纱构成的织物,其中绞经纱绕地经纱半圈、一圈或几圈而形成圈状,纬纱从圈中穿过。

四、税目58.04不适用于税目56.08的线、绳、索结制的网状织物。

五、税目58.06所称"狭幅机织物",是指:

(一)幅宽不超过30厘米的机织物,不论是否织成或从宽幅料剪成,但两侧必须有织成的、胶粘的或用其他方法制成的布边;

(二)压平宽度不超过30厘米的圆筒机织物;

(三)折边的斜裁滚条布,其未折边时的宽度不超过30厘米。

流苏状的狭幅织物归入税目58.08。

六、税目58.10所称"刺绣品",除了一般纺织材料绣线绣制的刺绣品外,还包括在可见底布上用金属线或玻璃线刺绣的刺绣品,也包括用珠片、饰珠或纺织材料或其他材料制的装饰用花纹图案所缝绣的贴花织物。但不包括手工针绣嵌花装饰毯(税目58.05)。

七、除税目号58.09的产品外,本章还包括金属线制的用于衣着、装饰及类似用途的物品。

**Notes:**

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading No. 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purpose of heading No. 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.
5. For the purposes of heading No. 58.06, the expression "narrow woven fabrics" means:
   (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;
   (b) Tubular woven fabrics of a flattened width not exceeding 30 cm;
   (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

   Narrow woven fabrics with woven fringes are to be classified in heading No. 58.08.
6. In heading No.58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliquè work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 58.05).
7. In addition to the products of heading No. 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **58.01** | **起绒机织物及绳绒织物,但税号58.02或58.06的织物除外:** | | | | | | | **Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06:** |
| 5801.1000 | -羊毛或动物细毛制 | 10 | 130 | 17 | 17 | 米/千克 | | -Of wool or fine animal hair |
| | -棉制: | | | | | | | -Of cotton: |
| 5801.2100 | --不割绒的纬起绒织物 | 12 | 70 | 17 | 17 | 米/千克 | | --Uncut weft pile fabrics |
| 5801.2200 | --割绒的灯芯绒 | 10 | 70 | 17 | 17 | 米/千克 | | --Cut corduroy |
| 5801.2300 | --其他纬起绒织物 | 10 | 70 | 17 | 17 | 米/千克 | | --Other weft pile fabrics |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5801.2600 | --绳绒织物 | 10 | 70 | 17 | 17 | 米/千克 | | --Chenille fabrics |
| | --经起绒织物： | | | | | | | --Warp pile fabrics： |
| 5801.2710 | ---不割绒的(棱纹绸) | 10 | 70 | 17 | 17 | 米/千克 | | ---Warp pile fabrics(epingle)(nucut) |
| 5801.2720 | ---割绒的 | 10 | 70 | 17 | 17 | 米/千克 | | ---Warp pile fabrics(epingle)(cut) |
| | -化学纤维制： | | | | | | | -Of man-made fibres： |
| 5801.3100 | --不割绒的纬起绒织物 | 10 | 130 | 17 | 17 | 米/千克 | | --Uncut weft pile fabrics |
| 5801.3200 | --割绒的灯芯绒 | 10 | 130 | 17 | 17 | 米/千克 | | --Cut corduroy |
| 5801.3300 | --其他纬起绒织物 | 10 | 130 | 17 | 17 | 米/千克 | | --Other weft pile fabrics |
| 5801.3600 | --绳绒织物 | 10 | 130 | 17 | 17 | 米/千克 | | --Chenille fabrics |
| | --经起绒织物： | | | | | | | --Warp pile fabrics： |
| 5801.3710 | ---不割绒的(棱纹绸) | 10 | 130 | 17 | 17 | 米/千克 | | ---Warp pile fabrics(epingle)(nucut) |
| 5801.3720 | ---割绒的 | 10 | 130 | 17 | 17 | 米/千克 | | ---Warp pile fabrics(epingle)(cut) |
| | -其他纺织材料制： | | | | | | | -Of other textile materials： |
| 5801.9010 | ---丝及绢丝制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of silk or spun silk |
| 5801.9090 | ---其他 | 10 | 80 | 17 | 17 | 米/千克 | | ---Other |
| **58.02** | **毛巾织物及类似的毛圈机织物，但税目58.06的狭幅织物除外；簇绒织物，但税目57.03的产品除外：** | | | | | | | **Terry towelling and similar woven terry fabrics, other than narrow fabricsof heading No.58.06; tufted textile fabrics, other than products of heading No.57.03:** |
| | -棉制毛巾织物及类似毛圈机织物： | | | | | | | -Terry towelling and similar woven terry fabrics, of cotton： |
| 5802.1100 | --未漂白 | 12 | 70 | 17 | 17 | 米/千克 | | --Unbleached |
| 5802.1900 | --其他 | 10 | 70 | 17 | 17 | 米/千克 | | --Other |
| | -其他纺织材料制的毛巾织物及类似的毛圈机织物： | | | | | | | -Terry towelling and similar woven terry fabrics, of other textile materials： |
| 5802.2010 | ---丝及绢丝制 | 12 | 130 | 17 | 17 | 米/千克 | | ---Of silk or spun silk |
| 5802.2020 | ---羊毛或动物细毛制 | 12 | 130 | 17 | 17 | 米/千克 | | ---Of wool or fine animal hair |
| 5802.2030 | ---化学纤维制 | 14 | 130 | 17 | 17 | 米/千克 | | ---Of man-made fibres |
| 5802.2090 | ---其他 | 12 | 80 | 17 | 17 | 米/千克 | | ---Other |
| | -簇绒织物： | | | | | | | -Tufted textile fabrics： |
| 5802.3010 | ---丝及绢丝制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of silk or spun silk |
| 5802.3020 | ---羊毛或动物细毛制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of wool or fine animal hair |
| 5802.3030 | ---棉或麻制 | 10 | 70 | 17 | 17 | 米/千克 | | ---Of cotton or bast fibres |
| 5802.3040 | ---化学纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of man-made fibres |
| 5802.3090 | ---其他纺织材料制 | 10 | 80 | 17 | 17 | 米/千克 | | ---Of other textile materials |
| **58.03** | **纱罗，但税目58.06的狭幅织物除外：** | | | | | | | **Gauze, other than narrow fabrics of heading No.58.06:** |
| 5803.0010 | ---棉制 | 10 | 70 | 17 | 17 | 米/千克 | | ---Of cotton |
| 5803.0020 | ---丝及绢丝制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of silk or spun silk |
| 5803.0030 | ---化学纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of man-made fibres |
| 5803.0090 | ---其他纺织材料制 | 10 | 80 | 17 | 17 | 米/千克 | | ---Of other textile materials |
| **58.04** | **网眼薄纱及其他网眼织物，但不包括机织物、针织物或钩编织物；成卷、成条或成小块图案的花边，但税目60.02的织物除外：** | | | | | | | **Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings No.60.02:** |
| | -网眼薄纱及其他网眼织物： | | | | | | | -Tulles and other net fabrics： |
| 5804.1010 | ---丝及绢丝制 | 10 | 130 | 17 | 17 | 千克 | | ---Of silk or spun silk |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5804.1020 | ---棉制 | 10 | 70 | 17 | 17 | 千克 | | ---Of cotton |
| 5804.1030 | ---化学纤维制 | 12 | 130 | 17 | 17 | 千克 | | ---Of man-made fibres |
| 5804.1090 | ---其他纺织材料制 | 10 | 90 | 17 | 17 | 千克 | | ---Of other textile materials |
| | -机制花边: | | | | | | | -Mechanically made lace: |
| 5804.2100 | --化学纤维制 | 10 | 130 | 17 | 17 | 千克 | | --Of man-made fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 5804.2910 | ---丝及绢丝制 | 10 | 130 | 17 | 17 | 千克 | | ---Of silk or spun silk |
| 5804.2920 | ---棉制 | 10 | 70 | 17 | 17 | 千克 | | ---Of cotton |
| 5804.2990 | ---其他 | 10 | 90 | 17 | 17 | 千克 | | ---Other |
| 5804.3000 | -手工制花边 | 10 | 100 | 17 | 17 | 千克 | | -Hand-made lace |
| **58.05** | **“哥白林”、“弗朗德”、“奥步生”、“波威”及类似式样的手织装饰毯,以及手工针绣嵌花装饰毯(例如,小针脚或十字绣),不论是否制成的:** | | | | | | | **Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up:** |
| 5805.0010 | ---手工针绣嵌花装饰毯 | 12 | 130 | 17 | 17 | 平方米/千克 | | ---Needle-worked tapestries |
| 5805.0090 | ---其他 | 12 | 130 | 17 | 17 | 平方米/千克 | | ---Other |
| **58.06** | **狭幅机织物,但税目58.07的货品除外;用黏合剂粘合制成的有经纱而无纬纱的狭幅织物(包扎匹头用带):** | | | | | | | **Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):** |
| | -起绒机织物(包括毛巾织物及类似的毛圈织物)及绳绒织物: | | | | | | | -Woven pile fabrics (including terry towelling and similar terry fabris) and chenille fabrics: |
| 5806.1010 | ---棉或麻制 | 10 | 70 | 17 | 17 | 千克 | | ---Of cotton or bast fibres |
| 5806.1090 | ---其他纺织材料制 | 10 | 80 | 17 | 17 | 千克 | | ---Of other textile materials |
| 5806.2000 | -按重量计弹性纱线或橡胶线含量在5%及以上的其他机织物 | 10 | 100 | 17 | 17 | 千克 | | -Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread |
| | -其他机织物: | | | | | | | -Other woven fabrics: |
| 5806.3100 | --棉制 | 10 | 70 | 17 | 17 | 千克 | | --Of cotton |
| 5806.3200 | --化学纤维制 | 10 | 130 | 17 | 17 | 千克 | | --Of man-made fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 5806.3910 | ---丝及绢丝制 | 10 | 130 | 17 | 17 | 千克 | | ---Of silk or spun silk |
| 5806.3920 | ---羊毛或动物细毛制 | 10 | 130 | 17 | 17 | 千克 | | ---Of wool or fine animal hair |
| 5806.3990 | ---其他 | 10 | 80 | 17 | 17 | 千克 | | ---Other |
| | -用黏合剂粘合制成的有经纱而无纬纱的织物(包扎匹头用带): | | | | | | | -Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs): |
| 5806.4010 | ---棉或麻制 | 10 | 70 | 17 | 17 | 千克 | | ---Of cotton or bast fibres |
| 5806.4090 | ---其他纺织材料制 | 10 | 80 | 17 | 17 | 千克 | | ---Of other textile materials |
| **58.07** | **非绣制的纺织材料制标签、徽章及类似品,成匹、成条或裁成一定形状或尺寸:** | | | | | | | **Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered:** |
| 5807.1000 | -机织 | 10 | 100 | 17 | 17 | 千克 | | -Woven |
| 5807.9000 | -其他 | 10 | 100 | 17 | 17 | 千克 | | -Other |
| **58.08** | **成匹的编带;非绣制的成匹装饰带,但针织或钩编的除外;流苏、绒球及类似品:** | | | | | | | **Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles:** |
| 5808.1000 | -成匹的编带 | 10 | 100 | 17 | 16 | 千克 | | -Braids in the piece |
| 5808.1000 20 | 蕉麻或苎麻制成匹的编带(适合制造或装饰帽类用) | 10 | 100 | 17 | 17 | 千克 | A | Braids in the piece, of abaca or ramie (suitable for manufacturing or decoration of head gear) |
| 5808.1000 90 | 其他纺织材料制成匹的编带 | 10 | 100 | 17 | 17 | 千克 | | Braids in the piece, of other textile materials |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5808.9000 | -其他 | 10 | 100 | 17 | 17 | 千克 | | -Other |
| **58.09** | **其他税目未列名的金属线机织物及税目56.05所列含金属纱线的机织物,用于衣着、装饰及类似用途:** | | | | | | | **Woven fabrics of metal thread and woven fabrics of metallized yarn of heading No.56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included:** |
| 5809.0010 | ---与棉混制 | 10 | 90 | 17 | 17 | 米/千克 | | ---Combined with cotton |
| 5809.0020 | ---与化学纤维混制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Combined with man-made fibres |
| 5809.0090 | ---其他 | 10 | 100 | 17 | 17 | 米/千克 | | ---Other |
| **58.10** | **成匹、成条或成小块图案的刺绣品:** | | | | | | | **Embroidery in the piece, in strips or in motifs:** |
| 5810.1000 | -不见底布的刺绣品 | 10 | 130 | 17 | 17 | 千克 | | -Embroidery without visible ground |
| | -其他刺绣品: | | | | | | | -Other embroidery: |
| 5810.9100 | --棉制 | 10 | 130 | 17 | 17 | 千克 | | --Of cotton |
| 5810.9200 | --化学纤维制 | 10 | 130 | 17 | 17 | 千克 | | --Of man-made fibres |
| 5810.9900 | --其他纺织材料制 | 10 | 130 | 17 | 17 | 千克 | | --Of other textile materials |
| **58.11** | **用一层或几层纺织材料与胎料经绗缝或其他方法组合制成的被褥状纺织品,但税目58.10的刺绣品除外:** | | | | | | | **Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No.58.10:** |
| 5811.0010 | ---丝及绢丝制 | 10 | 130 | 17 | 17 | 千克 | | ---Of silk or spun silk |
| 5811.0020 | ---羊毛或动物细毛制 | 10 | 130 | 17 | 17 | 千克 | | ---Of wool or fine animal hair |
| 5811.0030 | ---棉制 | 10 | 80 | 17 | 17 | 千克 | | ---Of cotton |
| 5811.0040 | ---化学纤维制 | 12 | 130 | 17 | 17 | 千克 | | ---Of man-made fibres |
| 5811.0090 | ---其他纺织材料制 | 10 | 90 | 17 | 17 | 千克 | | ---Of other textile materials |

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# 第五十九章
# 浸渍、涂布、包覆或层压的纺织物；工业用纺织制品

# Chapter 59
# Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

**注释：**

一、除条文另有规定的以外，本章所称“纺织物”，仅适用于第五十章至第五十五章、税目58.03及58.06的机织物、税目58.08的成匹编带和装饰带及税目60.02至60.06的针织物或钩编织物。

二、税目59.03适用于：

（一）用塑料浸渍、涂布、包覆或层压的纺织物，不论每平方米重量多少以及塑料的性质如何（紧密结构或泡沫状的），但下列各项除外：

1. 用肉眼无法辨别出是否经过浸渍、涂布、包覆或层压的织物（通常归入第五十章至第五十五章、第五十八章或第六十章）；但由于浸渍、涂布、包覆或层压所引起的颜色变化可不予考虑；

2. 温度在15℃至30℃时，用手工将其绕于直径7毫米的圆柱体上会发生断裂的产品（通常归入第三十九章）；

3. 纺织物完全嵌入塑料内或在其两面均用塑料完全包覆或涂布，而这种包覆或涂布用肉眼是能够辨别出的产品（但由于包覆或涂布所引起的颜色变化可不予考虑）（第三十九章）；

4. 用塑料部分涂布或包覆并由此而形成图案的织物（通常归入第五十章至第五十五章、第五十八章或第六十章）；

5. 与纺织物混制而其中纺织物仅起增强作用的泡沫塑料板、片或带（第三十九章）；

6. 税目58.11的纺织品；

（二）由税目56.04的用塑料浸渍、涂布、包覆或套裹的纱线、扁条或类似品制成的织物。

三、税目59.05所称“糊墙织物”，是指以纺织材料作面，固定在一衬背上或在背面进行处理（浸渍或涂布以便于裱糊），适于装饰墙壁或天花板，且宽度不小于45厘米的成卷产品。

但本税目不适用于以纺织纤维屑或粉末直接粘于纸上（税目48.14）或布底上（通常归入税目59.07）的糊墙物品。

四、税目59.06所称“用橡胶处理的纺织物”是指：

（一）用橡胶浸渍、涂布、包覆或层压的纺织物：

1. 每平方米重量不超过1 500克；

2. 每平方米重量超过1 500克，按重量计纺织材料含量在50%以上。

（二）由税目56.04的用橡胶浸渍、涂布、包覆或套裹的纱线、扁条或类似品制成的织物；以及

（三）平行纺织纱线经橡胶粘合的织物，不论每平方米重量多少。

**Notes:**

1. Except where the context otherwise requires, for the purposes of this Chapter the expression “textile fabrics” applies only to the woven fabrics of Chapters 50 to 55 and headings No.58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No.58.08 and the knitted or crocheted fabrics of headings No.60.02 to 60.06.

2. Heading No. 59.03 applies to:

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(ⅰ) Fabrics in which the impregnation, coating, or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(ⅱ) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15℃ and 30℃ (usually Chapter 39);

(ⅲ) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(ⅳ) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(ⅴ) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39);

(ⅵ) Textile products of heading No. 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 56.04.

3. For the purposes of heading No. 59.05, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No. 48.14) or on a textile backing (generally heading No. 59.07).

4. For the purposes of heading No. 59.06, the expression “rubberized textile fabrics” means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber:

(ⅰ) Weighing not more than 1,500 g/m$^2$; or

(ⅱ) Weighing more than 1,500 g/m$^2$ and containing more than 50% by weight of textile material。

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04; and

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

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但本税目不包括与纺织物混制而其中纺织物仅起增强作用的海绵橡胶板、片或带(第四十章),也不包括税目 58.11 的纺织品。

五、税目 59.07 不适用于:

(一)用肉眼无法辨别出是否经过浸渍、涂布或包覆的织物(通常归入第五十章至第五十五章、第五十八章或第六十章),但由于浸渍、涂布或包覆所引起的颜色变化可不予考虑;

(二)绘有图画的织物(作为舞台、摄影布景或类似品的已绘制的画布除外);

(三)用短绒、粉末、软木粉或类似品部分覆面并由此而形成图案的织物,但仿绒织物仍归入本税目;

(四)以淀粉或类似物质为基本成分的普通浆料上浆整理的织物;

(五)以纺织物为底的木饰面板(税目 44.08);

(六)以纺织物为底的砂布及类似品(税号 68.05);

(七)以纺织物为底的粘聚或复制云母片(税号 68.14);

(八)以纺织物为底的金属箔(通常为第十四类或第十五类)。

六、税目 59.10 不适用于:

(一)厚度小于 3 毫米的纺织材料制传动带或输送带;

(二)用橡胶浸渍、涂布、包覆或层压的织物制成的或用橡胶浸渍、涂布、包覆或套裹的纱线或绳制成的传动带及运输带(税目 40.10)。

七、税目 59.11 适用于下列不能归入第十一类其他税目的货品:

(一)下列成匹的、裁成一定长度或仅裁成矩形(包括正方形)的纺织产品(具有税目 59.08 至 59.10 所列产品特征的产品除外):

1. 用橡胶、皮革或其他材料涂布、包覆或层压的作针布用的纺织物、毡呢及毡呢衬里机织物,以及其他专门技术用途的类似织物,包括用橡胶浸渍的用于包覆纺锤(织轴)的狭幅丝绒织物。

2. 筛布;

3. 用于榨油机器或类似机器的纺织材料制或人发制滤布;

4. 用多股经纱或纬纱平织而成的纺织物,不论是否毡化、浸渍或涂布,通常用于机械或其他专门技术用途;

5. 专门技术用途的增强纺织物;

6. 工业上作填塞或润滑材料的线绳、编带及类似品,不论是否涂布、浸渍或用金属加强。

(二)专门技术用途的纺织制品(税目 59.08 至 59.10 的货品除外),例如,造纸机器或类似机器(如制浆机或制石棉水泥的机器)用的环状或装有连接装置的纺织物或毡呢、密封垫、垫圈、抛光盘及其他机器零件。

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading No. 58.11.

5. Heading No. 59.07 does not apply to:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) Wood veneered on a backing of textile fabrics (heading No. 44.08);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 68.14); or

(h) Metal foil on a backing of textile fabrics (Generauy section XIV or XV).

6. Heading No. 59.10 does not apply to:

(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading No. 40.10).

7. Heading No. 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings No. 59.08 to 59.10), the following only:

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) Bolting cloth;

(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings No. 59.08 to 59.10) of a kind used for technical purposes, for example, textile fabrics and felts, endless or fitted with linking devicse, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts.

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|---|---|---|---|---|---|---|---|---|
| **59.01** | **用胶或淀粉物质涂布的纺织物,作书籍封面及类似用途的;描图布;制成的油画布;作帽里的硬衬布及类似硬挺纺织物:** | | | | | | | **Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations:** |
| | -用胶或淀粉物质涂布的纺织物,作书籍封面及类似用途的: | | | | | | | -Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like: |
| 5901.1010 | ---棉或麻制 | 10 | 80 | 17 | 16 | 千克 | | ---Of cotton or bast fibres |
| 5901.1010 10 | 胶或淀粉涂布的棉纺织物(作书籍封面,棉织物重≥50%,经漂染印花) | 10 | 80 | 17 | 17 | 千克 | | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, containing ≥ 50% by weight of cotton, bleached, dyed, printed |
| 5901.1010 90 | 胶或淀粉涂布的麻及其他棉纺织(作书籍封面及类似用途的) | 10 | 80 | 17 | 17 | 千克 | | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, of bast fibres and other cotton |
| 5901.1020 | ---化学纤维制 | 10 | 130 | 17 | 16 | 千克 | | ---Of man-made fibres |
| 5901.1020 10 | 胶或淀粉涂布的涤棉短纤混纺织品(书籍封面及类似用途,聚酯短纤棉混纺漂染织物重>50%) | 10 | 130 | 17 | 17 | 千克 | | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, containing ≥ 50% by weight of polyester staple fibres and cotton, bleached, dyed |
| 5901.1020 90 | 胶或淀粉涂布的其他化学纤维纺织物(作书籍封面及类似用途的) | 10 | 130 | 17 | 17 | 千克 | | Other man-made textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, of other textile fabrics |
| 5901.1090 | ---其他 | 10 | 100 | 17 | 16 | 千克 | | ---Other |
| 5901.1090 10 | 用胶或淀粉涂布的精梳毛纺织物(书籍封面及类似用途,精梳羊毛或动物细毛织物重≥50%) | 10 | 100 | 17 | 17 | 千克 | | Woollen textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, containing ≥ 50% by weight of combed wool or fine animal hair |
| 5901.1090 90 | 用胶或淀粉涂布的其他纺织物(作书籍封面及类似用途的) | 10 | 100 | 17 | 17 | 千克 | | Other textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, of other textile fabrics |
| | -其他: | | | | | | | -Other: |
| 5901.9010 | ---制成的油画布 | 10 | 50 | 17 | 17 | 千克 | | ---Prepared painting canvas |
| | ---其他: | | | | | | | ---Other: |
| 5901.9091 | ----棉或麻制 | 10 | 80 | 17 | 16 | 千克 | | ----Of cotton or bast fibres |
| 5901.9091 10 | 棉制描图布、帽里硬衬布等(包括类似硬挺纺织物,棉织物≥50%经漂染印花) | 10 | 80 | 17 | 17 | 千克 | | Tracing cloth, buckram and similar stiffened textile fabrics, of a kind used for hat foundations, of cotton, containing ≥ 50% by weight of cotton, bleached dyed printed |
| 5901.9091 90 | 麻及其他棉制描图布、帽里硬衬布(包括类似硬挺纺织物) | 10 | 80 | 17 | 17 | 千克 | | Tracing cloth, buckram and similar stiffened textile fabrics, of a kind used for hat foundations, of bast fibres and other cotton |
| 5901.9092 | ----化学纤维制 | 10 | 130 | 17 | 16 | 千克 | | ----Of man-made fibres |
| 5901.9092 10 | 聚酯短纤与棉混纺织物制描图布(含帽里硬衬类似硬挺纺织物,织物重≥50%,经漂染印) | 10 | 130 | 17 | 17 | 千克 | | Tracing cloth, buckram and similar stiffened textile fabrics, of a kind used for hat foundations, mixed, containing ≥ 50% by weight of polyester staple fibres and cotton, bleached, dyed, printed |
| 5901.9092 90 | 其他化学纤维制描图布,帽里硬衬布等(包括类似硬挺纺织物) | 10 | 130 | 17 | 17 | 千克 | | Tracing cloth, buckram and similar stiffened textile fabrics, of a kind used for hat foundations, of other man-made fibres |
| 5901.9099 | ----其他 | 10 | 100 | 17 | 16 | 千克 | | ----Other |

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|---|---|---|---|---|---|---|---|---|
| 5901.9099 10 | 精梳毛纺织物制描图布,帽里硬衬(包括类似硬挺纺织物,精梳羊毛或动物细毛织物重≥50%) | 10 | 100 | 17 | 17 | 千克 | | Tracing cloth, buckram and similar stiffened textile fabrics, of a kind used for hat foundations, containing ≥50% by weight, of combed wool or combed fine animals hair |
| 5901.9099 90 | 其他纺织物制描图布,帽里硬衬布(包括类似硬挺纺织物) | 10 | 100 | 17 | 17 | 千克 | | Tracing cloth, buckram and similar stiffened textile fabrics, of a kind used for hat foundations, of other textile fabrics |
| **59.02** | **尼龙或其他聚酰胺,聚酯或粘胶纤维高强力纱制的帘子布:** | | | | | | | **Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:** |
| | -尼龙或其他聚酰胺制: | | | | | | | -Of nylon or other polyamides: |
| 5902.1010 | ---聚酰胺-6(尼龙-6)制 | 10 | 40 | 17 | 17 | 千克 | | ---Of polyamides(nylon-6) |
| 5902.1020 | ---聚酰胺-6,6(尼龙-6,6)制 | 10 | 40 | 17 | 17 | 千克 | | ---Of polyamides(nylon-6,6) |
| 5902.1090 | ---其他 | 10 | 40 | 17 | 17 | 千克 | | ---Other |
| 5902.2000 | -聚酯制 | 10 | 40 | 17 | 17 | 千克 | | -Of polyesters |
| 5902.9000 | -其他 | 10 | 40 | 17 | 17 | 千克 | | -Other |
| **59.03** | **用塑料浸渍、涂布、包覆或层压的纺织物,但税目59.02的货品除外:** | | | | | | | **Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02:** |
| | -用聚氯乙烯浸渍、涂布、包覆或层压的: | | | | | | | -With poly(vinyl chloride): |
| 5903.1010 | ---绝缘布或带 | 10 | 40 | 17 | 17 | 千克 | | ---Insulating cloth or tape |
| 5903.1020 | ---人造革 | 10 | 70 | 17 | 17 | 千克/米 | | ---Imitation leather |
| 5903.1090 | ---其他 | 10 | 90 | 17 | 17 | 千克 | | ---Other |
| | -用聚氨基甲酸酯浸渍、涂布、包覆或层压的: | | | | | | | -With polyurethane: |
| 5903.2010 | ---绝缘布或带 | 10 | 40 | 17 | 17 | 千克 | | ---Insulating cloth or tape |
| 5903.2020 | ---人造革 | 10 | 70 | 17 | 17 | 千克/米 | | ---Imitation leather |
| 5903.2090 | ---其他 | 10 | 90 | 17 | 17 | 千克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| 5903.9010 | ---绝缘布或带 | 10 | 40 | 17 | 17 | 千克 | | ---Insulating cloth or tape |
| 5903.9020 | ---人造革 | 10 | 70 | 17 | 17 | 千克/米 | | ---Imitation leather |
| 5903.9090 | ---其他 | 10 | 90 | 17 | 17 | 千克 | | ---Other |
| **59.04** | **列诺伦(亚麻油地毡),不论是否剪切成形;以织物为底布经涂布或覆面的铺地制品,不论是否剪切成形:** | | | | | | | **Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape:** |
| 5904.1000 | -列诺伦(亚麻油地毡) | 14 | 90 | 17 | 17 | 千克/平方米 | | -Linoleum |
| 5904.9000 | -其他 | 14 | 90 | 17 | 17 | 千克/平方米 | | -Other |
| **59.05** | **糊墙织物:** | | | | | | | **Textile wall coverings:** |
| 5905.0000 | 糊墙织物 | 10 | 80 | 17 | 17 | 千克/平方米 | | Textile wall coverings |
| **59.06** | **用橡胶处理的纺织物,但税目59.02的货品除外:** | | | | | | | **Rubberized textile fabrics, other than those of heading No. 59.02:** |
| | -宽度不超过20厘米的胶粘带: | | | | | | | -Adhesive tape of a width not exceeding 20 cm: |
| 5906.1010 | ---绝缘带 | 10 | 40 | 17 | 17 | 千克 | | ---Insulating tape |
| 5906.1090 | ---其他 | 10 | 100 | 17 | 17 | 千克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| 5906.9100 | --针织或钩编的 | 10 | 130 | 17 | 17 | 千克 | | --Knitted or crocheted |
| | --其他: | | | | | | | --Other: |
| 5906.9910 | ---绝缘布或带 | 10 | 40 | 17 | 17 | 千克 | | ---Insulating cloth or tape |
| 5906.9990 | ---其他 | 10 | 100 | 17 | 17 | 千克 | | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **59.07** | **用其他材料浸渍、涂布或包覆的纺织物;作舞台、摄影布景或类似用途的已绘制画布:** | | | | | | | **Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like:** |
| 5907.0010 | ---绝缘布或带 | 10 | 40 | 17 | 17 | 千克 | | ---Insulating cloth or tape |
| 5907.0020 | ---已绘制画布 | 10 | 50 | 17 | 17 | 千克 | | ---Painted canvas |
| 5907.0090 | ---其他 | 10 | 100 | 17 | 17 | 千克 | | ---Other |
| **59.08** | **用纺织材料机织、编结或针织而成的灯芯、炉芯、打火机芯、烛芯或类似品;煤气灯纱筒及纱罩,不论是否浸渍:** | | | | | | | **Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:** |
| 5908.0000 | 用纺织材料机织、编结或针织而成的灯芯、炉芯、打火机芯、烛芯或类似品;煤气灯纱筒及纱罩,不论是否浸渍 | 10 | 70 | 17 | 17 | 千克 | | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated |
| **59.09** | **纺织材料制的水龙软管及类似的管子,不论有无其他材料作衬里、护套或附件:** | | | | | | | **Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials:** |
| 5909.0000 | 纺织材料制的水龙软管及类似的管子,不论有无其他材料作衬里、护套或附件 | 8 | 35 | 17 | 17 | 千克 | | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials |
| **59.10** | **纺织材料制的传动带或输送带及带料,不论是否用塑料浸渍、涂布、包覆或压层,也不论是否用金属或其他材料加强:** | | | | | | | **Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material:** |
| 5910.0000 | 纺织材料制的传动带或输送带及带料,不论是否用塑料浸渍、涂布、包覆或压层,也不论是否用金属或其他材料加强 | 8 | 35 | 17 | 17 | 千克 | | Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material |
| **59.11** | **本章注释七所规定的作专门技术用途的纺织产品及制品:** | | | | | | | **Textile products and articles, for technical uses, specified in Note 7 to this Chapter:** |
| | -用橡胶、皮革或其他材料涂布、包覆或层压的作针布用的纺织物、毡呢及毡呢衬里机织物,以及作专门技术用途的类似织物,包括用橡胶浸渍的、用于包覆纺锤(织轴)的狭幅丝绒织物: | | | | | | | -Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams): |
| 5911.1010 | ---用橡胶浸渍的、用于包覆纺锤(织轴)的狭幅丝绒织物 | 8 | 75 | 17 | 17 | 千克 | | ---Narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) |
| 5911.1090 | ---其他 | 8 | 35 | 17 | 17 | 千克 | | ---Other |
| 5911.2000 | -筛布,不论是否制成的 | 8 | 35 | 17 | 16 | 千克 | | -Bolting cloth, whether or not made up |
| 5911.2000 10 | 丝制筛布(不论是否制成的) | 8 | 35 | 17 | 17 | 千克 | | Bolting cloth of silk, whether or not made up |
| 5911.2000 90 | 其他纺织材料制筛布(不论是否制成的,刻版筛网印布除外) | 8 | 35 | 17 | 17 | 千克 | | Bolting cloth of other textile materials, whether or not made up, other than stencil screen |
| | -环状或装有连接装置的纺织物及毡呢,用于造纸机器或类似机器(例如,制浆机或制石棉水泥的机器): | | | | | | | -Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement): |
| 5911.3100 | --每平方米重量在650克以下 | 8 | 35 | 17 | 17 | 千克 | | --Weighing less than 650 $g/m^2$ |
| 5911.3200 | --每平方米重量在650克及以上 | 8 | 35 | 17 | 17 | 千克 | | --Weighing 650 $g/m^2$ or more |
| 5911.4000 | -用于榨油机器或类似机器的滤布,包括人发制滤布 | 8 | 35 | 17 | 17 | 千克 | | -Straining cloth of a kind used in oil presses or the like, including that of human hair |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 5911.9000 | -其他 | 8 | 35 | 17 | 17 | 千克 | | -Other |
| 5911.9000 10 | 半导体晶圆制造用自粘式圆形抛光垫(见第59章注释七) | 67.53 | 35 | 17 | 17 | 千克 | | With self-adhesive circular polishing pad manufacturing semiconductor wafer (Notes 7 of Chapter ) |
| 5911.9000 90 | 其他专门技术用途纺织产品及制品(见第59章注释七) | 8 | 35 | 17 | 17 | 千克 | | Other specialized technical purposes for textile products and products(Notes 7 of Chapter ) |

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## 第六十章
## 针织物及钩编织物

**注释：**

一、本章不包括：

（一）税目 58.04 的钩编花边；

（二）税目 58.07 的针织或钩编的标签、徽章及类似品；或

（三）第五十九章的经浸渍、涂布、包覆或层压的针织物及钩编织物。但经浸渍、涂布、包覆或层压的起绒针织物及起绒钩编织物仍归入税目 60.01。

二、本章还包括用金属线制的用于衣着、装饰或类似用途的织物。

三、本协调制度所称“针织物”，包括由纺织纱线用链式针法构成的缝编织物。

**子目注释：**

子目 6005.35 包括由聚乙烯单丝或涤纶复丝制成的织物，重量不小于 30 克/平方米，但不超过 55 克/平方米，网眼尺寸不小于 20 孔/平方厘米，但不超过 100 孔/平方厘米，并且用 α—氯氰菊酯（ISO）、虫螨腈（ISO）、溴氰菊酯（INN，ISO）、高效氯氟氰菊酯（ISO）、除虫菊酯（ISO）或甲基嘧啶磷（ISO）浸渍或涂层。

## Chapter 60
## Knitted or crocheted fabrics

**Notes:**

1. This Chapter does not cover:

(a) Crochet lace of heading No. 58.04;

(b) Labels, badges or similar articles, knitted or crocheted, of heading No. 58.07; or

(c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01.

2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout the Nomenclature any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

**Subheading Notes:**

Subheading No. 6005.35 includes made of polyethylene monofilament or multifilament polyester fabric, the weight of not less than 30 g / m2, but not more than 55 g / m2, mesh size of not less than 20 holes per square centimeter, but not more than 100 holes per square centimeter, and alpha cypermethrin (ISO), insects and mites nitrile (ISO) and deltamethrin (INN, ISO), lambda cyhalothrin (ISO), pyrethrins (ISO) or pirimiphos methyl (ISO), impregnated or coated.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **60.01** | **针织或钩编的起绒织物，包括“长毛绒”织物及毛圈织物：** | | | | | | | **Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted:** |
| 6001.1000 | -“长毛绒”织物 | 10 | 130 | 17 | 17 | 米/千克 | | -“Long pile” fabrics |
| | -毛圈绒头织物： | | | | | | | -Looped pile fabrics: |
| 6001.2100 | --棉制 | 10 | 70 | 17 | 17 | 米/千克 | | --Of cotton |
| 6001.2200 | --化学纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | --Of man-made fibres |
| 6001.2900 | --其他纺织材料制 | 12 | 130 | 17 | 17 | 米/千克 | | --Of other textile materials |
| | -其他： | | | | | | | -Other: |
| 6001.9100 | --棉制 | 10 | 70 | 17 | 17 | 米/千克 | | --Of cotton |
| 6001.9200 | --化学纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | --Of man-made fibres |
| 6001.9900 | --其他纺织材料制 | 12 | 130 | 17 | 17 | 米/千克 | | --Of other textile materials |
| **60.02** | **宽度不超过 30 厘米，按重量计弹性纱线或橡胶线含量在 5%及以上的针织物或钩编织物，但税目 60.01 的货品除外：** | | | | | | | **Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading No. 60.01:** |
| | -按重量计弹性纱线含量在 5%及以上，但不含橡胶线： | | | | | | | -Containing by weight 5% or more of elastomeric yarn but not containing rubber thread: |
| 6002.4010 | ---棉制 | 10 | 70 | 17 | 17 | 米/千克 | | ---Of cotton |
| 6002.4020 | ---丝及绢丝制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of silk or spun silk |
| 6002.4030 | ---合成纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of synthetic fibres |
| 6002.4040 | ---人造纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of artificial fibres |
| 6002.4090 | ---其他 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other |
| | -其他： | | | | | | | -Other: |
| 6002.9010 | ---棉制 | 10 | 70 | 17 | 17 | 米/千克 | | ---Of cotton |
| 6002.9020 | ---丝及绢丝制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of silk or spun silk |
| 6002.9030 | ---合成纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of synthetic fibres |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6002.9040 | ---人造纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of artificial fibres |
| 6002.9090 | ---其他 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other |
| **60.03** | **宽度不超过30厘米的针织或钩编织物，但税目60.01或60.02的货品除外：** | | | | | | | **Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading No. 60.01 or 60.02:** |
| 6003.1000 | -羊毛或动物细毛制 | 10 | 130 | 17 | 17 | 米/千克 | | -Of wool or fine animal hair |
| 6003.2000 | -棉制 | 10 | 70 | 17 | 17 | 米/千克 | | -Of cotton |
| 6003.3000 | -合成纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | -Of synthetic fibres |
| 6003.4000 | -人造纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | -Of artificial fibres |
| 6003.9000 | -其他 | 10 | 130 | 17 | 17 | 米/千克 | | -Other |
| **60.04** | **宽度超过30厘米，按重量计弹性纱线或橡胶线含量在5%及以上的针织物或钩编织物，但税目60.01的货品除外：** | | | | | | | **Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading No. 60.01:** |
| | -按重量计弹性纱线含量在5%及以上，但不含橡胶线 | | | | | | | -Containing by weight 5% or more of elastomeric yarn but not containing rubber thread: |
| 6004.1010 | ---棉制 | 10 | 70 | 17 | 17 | 米/千克 | | ---Of cotton |
| 6004.1020 | ---丝及绢丝制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of silk or spun silk |
| 6004.1030 | ---合成纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of synthetic fibres |
| 6004.1040 | ---人造纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of artificial fibres |
| 6004.1090 | ---其他 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other |
| | -其他： | | | | | | | -Other: |
| 6004.9010 | ---棉制 | 10 | 70 | 17 | 17 | 米/千克 | | ---Of cotton |
| 6004.9020 | ---丝及绢丝制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of silk or spun silk |
| 6004.9030 | ---合成纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of synthetic fibres |
| 6004.9040 | ---人造纤维制 | 10 | 130 | 17 | 17 | 米/千克 | | ---Of artificial fibres |
| 6004.9090 | ---其他 | 10 | 130 | 17 | 17 | 米/千克 | | ---Other |
| **60.05** | **经编织物（包括由花边针织机织成的），但税目60.01至60.04的货品除外：** | | | | | | | **Warp knit fabrics (including those made on galloon knitting machines), other than those of headings Nos. 60.01 to 60.04:** |
| | -棉制： | | | | | | | -Of cotton: |
| 6005.2100 | --未漂白或漂白 | 10 | 70 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 6005.2200 | --染色 | 10 | 70 | 17 | 17 | 米/千克 | | --Dyed |
| 6005.2300 | --色织 | 10 | 70 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 6005.2400 | --印花 | 10 | 70 | 17 | 17 | 米/千克 | | --Printed |
| | -合成纤维制： | | | | | | | -Of synthetic fibres: |
| 6005.3500 | --本章子目注释一所列织物 | 10 | 130 | 17 | | 米/千克 | | --Fabrics specified in Subheading Note 1 to this Chapter |
| 6005.3600 | --其他，未漂白或漂白 | 10 | 130 | 17 | | 米/千克 | | --Other, unbleached or bleached |
| 6005.3700 | --其他，染色 | 10 | 130 | 17 | | 米/千克 | | --Other, dyed |
| 6005.3800 | --其他，色织 | 10 | 130 | 17 | | 米/千克 | | --Other, of yarns of different colours |
| 6005.3900 | --其他，印花 | 10 | 130 | 17 | | 米/千克 | | --Other, printed |
| | -人造纤维制： | | | | | | | -Of artificial fibres: |
| 6005.4100 | --未漂白或漂白 | 10 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 6005.4200 | --染色 | 10 | 130 | 17 | 17 | 米/千克 | | --Dyed |
| 6005.4300 | --色织 | 10 | 130 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 6005.4400 | --印花 | 10 | 130 | 17 | 17 | 米/千克 | | --Printed |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -其他： | | | | | | | -Other： |
| 6005.9010 | ---羊毛或动物细毛制 | 12 | 130 | 17 | 17 | 米/千克 | | ---Of wool or fine animal hair |
| 6005.9090 | ---其他 | 12 | 130 | 17 | 17 | 米/千克 | | ---Other |
| **60.06** | **其他针织或钩编织物：** | | | | | | | **Other knitted or crocheted fabrics：** |
| 6006.1000 | -羊毛或动物细毛制 | 12 | 130 | 17 | 17 | 米/千克 | | -Of wool or fine animal hair |
| | -棉制： | | | | | | | -Of cotton： |
| 6006.2100 | --未漂白或漂白 | 10 | 70 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 6006.2200 | --染色 | 10 | 70 | 17 | 17 | 米/千克 | | --Dyed |
| 6006.2300 | --色织 | 10 | 70 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 6006.2400 | --印花 | 10 | 70 | 17 | 17 | 米/千克 | | --Printed |
| | -合成纤维制： | | | | | | | -Of synthetic fibres： |
| 6006.3100 | --未漂白或漂白 | 10 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 6006.3200 | --染色 | 10 | 130 | 17 | 17 | 米/千克 | | --Dyed |
| 6006.3300 | --色织 | 10 | 130 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 6006.3400 | --印花 | 10 | 130 | 17 | 17 | 米/千克 | | --Printed |
| | -人造纤维制： | | | | | | | -Of artificial fibres： |
| 6006.4100 | --未漂白或漂白 | 10 | 130 | 17 | 17 | 米/千克 | | --Unbleached or bleached |
| 6006.4200 | --染色 | 10 | 130 | 17 | 17 | 米/千克 | | --Dyed |
| 6006.4300 | --色织 | 10 | 130 | 17 | 17 | 米/千克 | | --Of yarns of different colours |
| 6006.4400 | --印花 | 10 | 130 | 17 | 17 | 米/千克 | | --Printed |
| 6006.9000 | -其他 | 12 | 130 | 17 | 17 | 米/千克 | | -Other |

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# 第六十一章
# 针织或钩编的服装及衣着附件

注释：

一、本章仅适用于制成的针织品或钩编织品。

二、本章不包括：

（一）税目 62.12 的货品；

（二）税目 63.09 的旧衣着或其他旧物品；

（三）矫形器具、外科手术带、疝气带及类似品（税目 90.21）。

三、税目 61.03 及 61.04 所称：

（一）“西服套装”，是指面料用相同的织物制成的两件套或三件套的下列成套服装：

一件人体上半身穿着的外套或短上衣，除袖子外，其面料数为四片或四片以上；也可附带一件马甲（西服背心），这件马甲（西服背心）的前片面料应与套装其他各件的面料相同，后片面料则应与外套或短上衣的衬里料相同；

以及一件人体下半身穿着的服装，即不带背带或护胸的长裤、马裤、短裤（游泳裤除外）、裙子或裙裤。

西服套装各件面料质地、颜色及构成必须相同，其款式也必须相同，尺寸大小还须相互般配，但可以用不同织物滚边（缝口上缝入长条织物）。

如果数件人体下半身穿着的服装同时报验或出口（例如，两条长裤、长裤与短裤、裙子或裙裤与长裤），构成西服套装下装的应是一条长裤，而对于女式西服套装，则应是一条裙子或裙裤，其他服装应分别归类。

所称“西服套装”，包括不论是否完全符合上述条件的下列配套服装：

1.常礼服，由一件后襟下垂并下端开圆弧形叉的素色短上衣和一条条纹长裤组成；

2.晚礼服（燕尾服），一般用黑色织物制成，上衣前襟较短且不闭合，背后有燕尾；

3.无燕尾套装夜礼服，其中上衣款式与普通上衣相似（可以更为显露衬衣前胸），但有光滑丝质或仿丝质的翻领。

（二）“便服套装”，是指面料相同并作零售包装的下列成套服装（西服套装及税目 61.07、61.08 或 61.09 的物品除外）：

一件人体上半身穿着的服装，但套衫及背心除外，因为套衫可在两件套服装中作为内衣，背心也可作为内衣；以及一件或两件不同的人体下半身穿着的服装，即长裤、护胸背带工装裤、马裤、短裤（游泳裤除外）、裙子或裙裤。

便服套装各件面料质地、款式、颜色及构成必须相同；尺寸大小也须相互般配。所称“便服套装”，不包括税目 61.12 的运动服及滑雪服。

# Chapter 61
# Articles of apparel and clothing accessories, knitted or crocheted6

Notes:

1. This Chapter applies only to made up knitted or crocheted articles.

2. This Chapter does not cover:

(a) Goods of heading No.62.12;

(b) Worn clothing or other worn articles of heading No.63.09; or

(c) Orthopaedic appliances, surgical belts, trusses or the like (heaing No.90.21).

3. For the purposes of headings Nos.61.03 and 61.04:

(a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

One suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer sulrace of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket, and

one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. However, these components may have bindings of different fabric (the narrow fabric stitched to finish raw edges).

If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garments, whether or not they fulfill all the above conditions:

(ⅰ) morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

(ⅱ) evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

(ⅲ) dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term “ensemble” means a set of garments (other than suits and articles of heading No.61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

One garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

One or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading No.61.12.

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四、税目 61.05 及 61.06 不包括在腰围以下有口袋的服装、带有罗纹腰带及以其他方式收紧下摆的服装或其织物至少在 10 厘米×10 厘米的面积内沿各方向的直线长度上平均每厘米少于 10 针的服装。税目 61.05 不包括无袖服装。

4. Headings Nos.61. 05 and 61. 06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10cm × 10cm. Heading No. 61. 05 does not cover sleeveless garments.

五、税目 61. 09 不包括带有束带、罗纹腰带或其他方式收紧下摆的服装。

5. Heading No.61. 09 does not cover garments with a drawstring, a ribbed waistband or other means of tightening at the bottom of the garment.

六、对于税目 61.11：

6. For the purposes of heading No.61. 11：

（一）所称“婴儿服装及衣着附件”，是指用于身高不超过 86 厘米幼儿的服装；

(a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86cm；

（二）既可归入税目 61.11，也可归入本章其他税目的物品，应归入税目 61.11。

(b) Articles which are, *prima facie*, classifiable both in heading No. 61. 11 and in other headings of this Chapter are to be classified in heading No.61. 11.

七、税目 61.12 所称“滑雪服”，是指从整个外观和织物质地来看，主要在滑雪（速度滑雪或高山滑雪）时穿着的下列服装或成套服装：

7. For the purposes of heading No.61. 12, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of：

（一）“滑雪连身服”，即上下身连在一起的单件服装；除袖子和领子外，滑雪连身服可有口袋或脚带；或

(a) a “ ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

（二）“滑雪套装”，即由两件或三件构成一套并作零售包装的下列服装：

一件用一条拉链扣合的带风帽的厚夹克、防风衣、防风短上衣或类似的服装，可以附带一件背心；以及一条不论是否过腰的长裤、一条马裤或一条护胸背带工装裤。

(b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising：

-One garment such as an anorak, wind-cheater, windjacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and-one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

“滑雪套装”也可由一件类似以上（一）款所述的连身服和一件可套在连身服外面的有胎料背心组成。

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

“滑雪套装”各件颜色可以不同，但面料质地、款式及构成必须相同；尺寸大小也须相互般配。

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

八、既可归入税目 61.13，也可归入本章其他税号的服装，除税目 61.11 所列的仍归入该税号外，其余的应一律归入税目 61.13。

8. Garments which are, *prima facie*, classifiable both in heading No.61. 13 and in other headings of this Chapter, excluding heading No.61. 11, are to be classified in heading No.61. 13.

九、本章的服装，凡门襟为左压右的，应视为男式；右压左的，应视为女式。但本规定不适用于其式样已明显为男式或女式的服装。无法区别是男式还是女式的服装，应按女式服装归入有关税目。

9. Garments of this Chapter desinged for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.

十、本章物品可用金属线制成。

10. Articles of this Chapter may be made of metal thread.

| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **61. 01** | **针织或钩编的男式大衣、短大衣、斗篷、短斗篷、带风帽的防寒短上衣(包括滑雪短上衣)、防风衣、防风短上衣及类似品，但税目 61. 03 的货品除外：** | | | | | | | **Men’s or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61. 03：** |
| 6101. 2000 | -棉制 | 17.5 | 90 | 17 | 17 | 件/千克 | | -Of cotton |
| 6101. 3000 | -化学纤维制 | 17.5 | 130 | 17 | 17 | 件/千克 | | -Of man-made fibres |
| | -其他纺织材料制： | | | | | | | -Of other textile materials： |
| 6101. 9010[暂] | ---羊毛或动物细毛制 | 13 | 130 | 17 | 16 | 件/千克 | | ---Of wool or fine animal hair |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6101.9010暂 10 | 毛制针织或钩编非手工制男式防风衣(包括防寒短上衣、防风短上衣及类似品) | 13 | 130 | 17 | 17 | 件/千克 | | Men's or boys' wind-cheaters, anoraks, wind-jackets and similar articles, not hand-worked, knitted or crocheted, of wool or fine animal hair |
| 6101.9010暂 90 | 毛制针织或钩编其他男大衣、斗篷、防风衣等(包括防寒短上衣,防风短上衣、短大衣,短斗篷及类似品) | 13 | 130 | 17 | 17 | 件/千克 | | Men's or boys' overcoats, capes, wind-cheaters, anoraks, wind-jackets, car-coats, cloak and similar articles, knitted or crocheted, of wool or fine animal hair |
| 6101.9090 | ---其他纺织材料制 | 17.5 | 130 | 17 | 17 | 件/千克 | | ---Of other textile materials |
| **61.02** | **针织或钩编的女式大衣、短大衣、斗篷、短斗篷、带风帽的防寒短上衣(包括滑雪短上衣)、防风衣、防风短上衣及类似品,但税目61.04的货品除外:** | | | | | | | **Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04:** |
| 6102.1000暂 | -羊毛或动物细毛制 | 13 | 130 | 17 | 16 | 件/千克 | | -Of wool or fine animal hair |
| 6102.1000暂 10 | 毛制针织或钩编女式大衣等(包括短大衣、斗篷、短斗篷及类似品,雨衣除外) | 13 | 130 | 17 | 17 | 件/千克 | | Women's or girls' overcoats, car-coats, capes, cloak and similar articles, other than raincoats, knitted or crocheted, of wool or fine animal hair |
| 6102.1000暂 21 | 毛制针织或钩编手工制女式防风衣(包括防寒短上衣、防风短上衣及类似品) | 13 | 130 | 17 | 17 | 件/千克 | | Women's or girls' wind-cheaters, anoraks, wind-jackets and similar articles, hand-worked, knitted or crocheted, of wool or fine animal hair |
| 6102.1000暂 29 | 毛制针织或钩编女式防风衣(包括防寒短上衣,防风短上衣及类似品) | 13 | 130 | 17 | 17 | 件/千克 | | Other women's or girls' wind-cheaters, anoraks, wind-jackets and similar articles, knitted or crocheted, of wool or fine animal hair |
| 6102.1000暂 30 | 毛制针织或钩编女式雨衣 | 13 | 130 | 17 | 17 | 件/千克 | | Women's or girls' raincoats, knitted or crocheted, of wool or fine animal hair |
| 6102.2000 | -棉制 | 17.5 | 90 | 17 | 17 | 件/千克 | | -Of cotton |
| 6102.3000 | -化学纤维制 | 17.5 | 130 | 17 | 17 | 件/千克 | | -Of man-made fibres |
| 6102.9000 | -其他纺织材料制 | 20 | 130 | 17 | 17 | 件/千克 | | -Of other textile materials |
| **61.03** | **针织或钩编的男式西服套装、便服套装、上衣、长裤、护胸背带工装裤、马裤及短裤(游泳裤除外):** | | | | | | | **Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:** |
| | -西服套装: | | | | | | | -Suits: |
| 6103.1010 | ---羊毛或动物细毛制 | 25 | 130 | 17 | 17 | 套/千克 | | ---Of wool or fine animal hair |
| 6103.1020 | ---合成纤维制 | 25 | 130 | 17 | 17 | 套/千克 | | ---Of synthetic fibres |
| 6103.1090 | ---其他纺织材料制 | 17.5 | 130 | 17 | 17 | 套/千克 | | ---Of other textile materials |
| | -便服套装: | | | | | | | -Ensembles: |
| 6103.2200 | --棉制 | 20 | 90 | 17 | 17 | 套/千克 | | --Of cotton |
| 6103.2300 | --合成纤维制 | 25 | 130 | 17 | 17 | 套/千克 | | --Of synthetic fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6103.2910 | ---羊毛或动物细毛制 | 25 | 130 | 17 | 17 | 套/千克 | | ---Of wool or fine animal hair |
| 6103.2990 | ---其他纺织材料制 | 25 | 130 | 17 | 17 | 套/千克 | | ---Of other textile materials |
| | -上衣: | | | | | | | -Jackets and blazers: |
| 6103.3100 | --羊毛或动物细毛制 | 16 | 130 | 17 | 17 | 件/千克 | | --Of wool or fine animal hair |
| 6103.3200 | --棉制 | 16 | 90 | 17 | 17 | 件/千克 | | --Of cotton |
| 6103.3300 | --合成纤维制 | 19 | 130 | 17 | 17 | 件/千克 | | --Of synthetic fibres |
| 6103.3900 | --其他纺织材料制 | 16 | 130 | 17 | 17 | 件/千克 | | --Of other textile materials |
| | -长裤、护胸背带工装裤、马裤及短裤: | | | | | | | -Trousers, bib and brace overalls, breeches and shorts: |

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|---|---|---|---|---|---|---|---|---|
| 6103.4100 | --羊毛或动物细毛制 | 16 | 130 | 17 | 17 | 条/千克 | | --Of wool or fine animal hair |
| 6103.4200 | --棉制 | 16 | 90 | 17 | 16 | 条/千克 | | --Of cotton |
| 6103.4200 12 | 棉制针织钩编男童非保暖背带工装裤(2-7号男童护胸背带工装裤) | 16 | 90 | 17 | 17 | 条/千克 | A | Boys' bib and brace overalls(not keep warm),No.2~No.7,knitted or crocheted,of cotton |
| 6103.4200 21 | 棉制针织或钩编男童游戏套装长裤(指男童8-18号) | 16 | 90 | 17 | 17 | 条/千克 | A | Boys' playsuit trousers No.8~No.18,knitted or crocheted,of cotton |
| 6103.4200 29 | 棉制针织或钩编其他男童游戏套装裤(包括长裤、马裤、短裤) | 16 | 90 | 17 | 17 | 条/千克 | A | Other boys' playsuit,including trousers,breeches and shorts,knitted or crocheted,of cotton |
| 6103.4200 90 | 棉制针织或钩编其他男裤等(包括马裤、短裤及其他长裤) | 16 | 90 | 17 | 17 | 条/千克 | | Other men's or boys' trousers,breeches and shorts,knitted or crocheted,of cotton |
| 6103.4300 | --合成纤维制 | 17.5 | 130 | 17 | 16 | 条/千克 | | --Of synthetic fibres |
| 6103.4300 90 | 其他合纤制针织或钩编其他男裤(包括马裤、短裤及其他长裤) | 17.5 | 130 | 17 | 17 | 条/千克 | | Other men's or boys' trousers, breeches and shorts, of synthetic fibres, knitted or crocheted |
| 6103.4300 92 | 其他合成纤维制男童游戏套装长裤(针织或钩编,指男童8-18号) | 17.5 | 130 | 17 | 17 | 条/千克 | A | Other boys' playsuit trousers No.8~No.18,knitted or crocheted,of synthe3tic fibres |
| 6103.4300 93 | 其他合成纤维制男童游戏套装长裤(针织或钩编,包括马裤、短裤及其他长裤) | 17.5 | 130 | 17 | 17 | 条/千克 | A | Other boys' playsuit trousers, including breeches, shorts and other trousers, knitted or crocheted, of synthetic fibres |
| 6103.4900 | --其他纺织材料制 | 16 | 130 | 17 | 16 | 条/千克 | | --Of other textile materials |
| 6103.4900 13 | 丝制针织或钩编其他男童长裤、马裤(丝及绢丝含量在70%及以上) | 16 | 130 | 17 | 17 | 条/千克 | A | Boys' trousers and breeches, containing ≥ 70% by weight of silk or spun silk knitted or crocheted |
| 6103.4900 23 | 人造纤维制针织或钩编其他男童长裤、马裤(含毛23%及以上) | 16 | 130 | 17 | 17 | 条/千克 | A | Other boys' trousers, breeches, of artificial fibres, containing≥23% by weight of wool or fine animal hair,knitted or crocheted |
| 6103.4900 26 | 其他人造纤维制针织或钩编其他男童长裤(包括马裤) | 16 | 130 | 17 | 17 | 条/千克 | A | Other boys' trousers and breeches,of artificial fibres,knitted or crocheted |
| 6103.4900 51 | 其他纺织材料制其他男童长裤、马裤(针织或钩编,棉限内) | 16 | 130 | 17 | 17 | 条/千克 | A | Other boys' trousers and breeches,cotton within limitations,knitted or crocheted,of other textile materials |
| 6103.4900 52 | 其他纺织材料制其他男童长裤、马裤(针织或钩编,羊毛限内) | 16 | 130 | 17 | 17 | 条/千克 | A | Other boys' trousers and breeches,wool within limitations,knitted or crocheted,of other textile materials |
| 6103.4900 53 | 其他纺织材料制其他男童长裤、马裤(针织或钩编,化学纤维限内) | 16 | 130 | 17 | 17 | 条/千克 | A | Other boys' trousers and breeches,man-made fibres within limitations,knitted or crocheted,of other textile materials |
| 6103.4900 59 | 其他纺织材料制其他男童长裤、马裤(针织或钩编) | 16 | 130 | 17 | 17 | 条/千克 | A | Other boys' trousers and breeches,knitted or crocheted,of other textile materials |
| 6103.4900 90 | 其他纺材制针织或钩编其他男式长裤、护胸背带工装裤、马裤及短裤 | 16 | 130 | 17 | 17 | 条/千克 | | Men's knitted or crocheted trousers breeches,bib and brace overalls of other textile materials, |
| **61.04** | **针织或钩编的女式西服套装、便服套装、上衣、连衣裙、裙子、裙裤、长裤、护胸背带工装裤、马裤及短裤(游泳服除外):** | | | | | | | **Women's or girls' suits,ensembles,jackets,blazers,dresses,skirts,divided skirts,trousers,bib and brace overalls,breeches and shorts (otherthan swimwear),knitted or crocheted:** |
| | -西服套装: | | | | | | | -Suits: |
| 6104.1300 | --合成纤维制 | 25 | 130 | 17 | 17 | 套/千克 | | --Of synthetic fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6104.1910 | ---羊毛或动物细毛制 | 17.5 | 130 | 17 | 17 | 套/千克 | | ---Of wool or fine animal hair |
| 6104.1920 | ---棉制 | 17.5 | 90 | 17 | 17 | 套/千克 | | ---Of cotton |
| 6104.1990 | ---其他 | 17.5 | 130 | 17 | 17 | 套/千克 | | ---Other |
| | -便服套装: | | | | | | | -Ensembles: |
| 6104.2200 | --棉制 | 17.5 | 90 | 17 | 17 | 套/千克 | | --Of cotton |
| 6104.2300 | --合成纤维制 | 25 | 130 | 17 | 17 | 套/千克 | | --Of synthetic fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6104.2910 | ---羊毛或动物细毛制 | 17.5 | 130 | 17 | 17 | 套/千克 | | ---Of wool or fine animal hair |
| 6104.2990 | ---其他 | 15 | 130 | 17 | 17 | 套/千克 | | ---Other |
| | -上衣： | | | | | | | -Jackets and blazers： |
| 6104.3100 | --羊毛或动物细毛制 | 16 | 130 | 17 | 17 | 件/千克 | | --Of wool or fine animal hair |
| 6104.3200 | --棉制 | 16 | 90 | 17 | 17 | 件/千克 | | --Of cotton |
| 6104.3300 | --合成纤维制 | 19 | 130 | 17 | 17 | 件/千克 | | --Of synthetic fibres |
| 6104.3900 | --其他纺织材料制 | 16 | 130 | 17 | 17 | 件/千克 | | --Of other textile materials |
| | -连衣裙： | | | | | | | -Dresses： |
| 6104.4100 | --羊毛或动物细毛制 | 16 | 130 | 17 | 17 | 件/千克 | | --Of wool or fine animal hair |
| 6104.4200 | --棉制 | 16 | 90 | 17 | 17 | 件/千克 | | --Of cotton |
| 6104.4300 | --合成纤维制 | 17.5 | 130 | 17 | 17 | 件/千克 | | --Of synthetic fibres |
| 6104.4400 | --人造纤维制 | 16 | 130 | 17 | 17 | 件/千克 | | --Of artificial fibres |
| 6104.4900 | --其他纺织材料制 | 16 | 130 | 17 | 17 | 件/千克 | | --Of other textile materials |
| | -裙子及裙裤： | | | | | | | -Skirts and divided skirts： |
| 6104.5100 | --羊毛或动物细毛制 | 14 | 130 | 17 | 17 | 件/千克 | | --Of wool or fine animal hair |
| 6104.5200 | --棉制 | 14 | 90 | 17 | 17 | 件/千克 | | --Of cotton |
| 6104.5300 | --合成纤维制 | 16 | 130 | 17 | 17 | 件/千克 | | --Of synthetic fibres |
| 6104.5900 | --其他纺织材料制 | 14 | 130 | 17 | 17 | 件/千克 | | --Of other textile materials |
| | -长裤、护胸背带工装裤、马裤及短裤： | | | | | | | -Trousers, bib and brace overalls, breeches and shorts： |
| 6104.6100 | --羊毛或动物细毛制 | 16 | 130 | 17 | 17 | 条/千克 | | --Of wool or fine animal hair |
| 6104.6200 | --棉制 | 16 | 90 | 17 | 16 | 条/千克 | | --Of cotton |
| 6104.6200 30 | 棉制针织或钩编女童游戏套装长裤(指女童7-16号,包括马裤) | 16 | 90 | 17 | 17 | 条/千克 | A | Girls' playsuit trousers No.7 ~ No.16, including breeches, knitted or crocheted, of cotton |
| 6104.6200 40 | 棉针织或钩编其他女童游戏套装裤(包括马裤、短裤、非保暖护胸背带工装裤及其他长裤) | 16 | 90 | 17 | 17 | 条/千克 | A | Other girls' playsuit, including breeches, shorts, bib and brace overalls and other trousers, knitted or crocheted, of cotton |
| 6104.6200 90 | 棉制针织或钩编其他女裤 | 16 | 90 | 17 | 17 | 条/千克 | | Other knitted or crocheted women's and girls's trousers, of cotton |
| 6104.6300 | --合成纤维制 | 17.5 | 130 | 17 | 16 | 条/千克 | | --Of synthetic fibres |
| 6104.6300 90 | 其他合成纤维制针织或钩编女裤 | 17.5 | 130 | 17 | 17 | 条/千克 | | Other women's or girl' trousers, breeches and shorts, of synthetic fibres, knitted or crocheted |
| 6104.6300 91 | 其他合成纤维制女童游戏套装长裤、马裤(针织或钩编,指女童7-16号) | 17.5 | 130 | 17 | 17 | 条/千克 | A | Girls' playsuit trousers or breeches No.7 ~ No.16, knitted or crocheted, of synthetic fibres |
| 6104.6300 92 | 其他合成纤维制女童游戏套装裤(针织或钩编,包括短裤及其他长裤) | 17.5 | 130 | 17 | 17 | 条/千克 | A | Other girls' playsuit, shorts and other trousers, knitted or crocheted, of synthetic fibres |
| 6104.6900 | --其他纺织材料制 | 16 | 130 | 17 | 17 | 条/千克 | | --Of other textile materials |
| **61.05** | **针织或钩编的男衬衫：** | | | | | | | **Men's or boys' shirts, knitted or crocheted：** |
| 6105.1000 | -棉制 | 16 | 90 | 17 | 16 | 件/千克 | | -Of cotton |
| 6105.1000 11 | 棉制针织或钩编男童游戏套装衬衫(不带缝制领,指男童8-18号) | 16 | 90 | 17 | 17 | 件/千克 | A | Boys' playsuit shirts No.8 ~ No.18, having no made-to-order collar, knitted or crocheted, of cotton |
| 6105.1000 19 | 棉制其他男童游戏套装衬衫(针织或钩编) | 16 | 90 | 17 | 17 | 件/千克 | A | Other boys' playsuit shirts, knitted or crocheted, of cotton |
| 6105.1000 90 | 其他棉制针织或钩编其他男衬衫 | 16 | 90 | 17 | 17 | 件/千克 | | Other knitted or crocheted men's or boys' shirts, of cotton |
| 6105.2000 | -化学纤维制 | 17.5 | 130 | 17 | 16 | 件/千克 | | -Of man-made fibres |
| 6105.2000 21 | 化学纤维制针织或钩编男童游戏套装衬衫(不带缝制领,指男童8-18号) | 17.5 | 130 | 17 | 17 | 件/千克 | A | Boys' playsuit shirts No.8 ~ No.18, having no made-to-order collar, knitted or crocheted, of man-made fibres |
| 6105.2000 29 | 化学纤维制其他男童游戏套装衬衫(针织或钩编) | 17.5 | 130 | 17 | 17 | 件/千克 | A | Other boys' playsuit shirts, knitted or crocheted, of man-made fibres |

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|---|---|---|---|---|---|---|---|---|
| 6105.2000 90 | 其他化纤制针织或钩编其他男衬衫 | 17.5 | 130 | 17 | 17 | 件/千克 | | Other knitted or crocheted men's or boys' shirts, of man-made fibres |
| 6105.9000 | -其他纺织材料制 | 16 | 130 | 17 | 17 | 件/千克 | | -Of other textile materials |
| **61.06** | **针织或钩编的女衬衫:** | | | | | | | **Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:** |
| 6106.1000 | -棉制 | 16 | 90 | 17 | 16 | 件/千克 | | -Of cotton |
| 6106.1000 10 | 棉制针织或钩编女童游戏套装衬衫 | 16 | 90 | 17 | 17 | 件/千克 | A | Girls'playsuit shirts, knittedor crocheted, knitted or crocheted, of cotton |
| 6106.1000 90 | 棉制针织或钩编其他女衬衫 | 16 | 90 | 17 | 17 | 件/千克 | | Other women's or girls' shirts, knitted or crocheted, of cotton |
| 6106.2000 | -化学纤维制 | 17.5 | 130 | 17 | 16 | 件/千克 | | -Of man-made fibres |
| 6106.2000 20 | 其他化学纤维制女童游戏套装衬衫(针织或钩编) | 17.5 | 130 | 17 | 17 | 件/千克 | A | Girls' playsuit shirts, knitted or crocheted, of man-made fibres |
| 6106.2000 90 | 其他化学纤维制针织或钩编未列名女衬衫(针织或钩编) | 17.5 | 130 | 17 | 17 | 件/千克 | | Other women's or girls' shirts, knitted or crocheted, not elsewhere specified or included, of man-made fibres |
| 6106.9000 | -其他纺织材料制 | 16 | 130 | 17 | 17 | 件/千克 | | -Of other textile materials |
| **61.07** | **针织或钩编的男式内裤、三角裤、长睡衣、睡衣裤、浴衣、晨衣及类似品:** | | | | | | | **Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:** |
| | -内裤及三角裤: | | | | | | | -Underpants and briefs: |
| 6107.1100 | --棉制 | 14 | 90 | 17 | 17 | 件/千克 | A | --Of cotton |
| 6107.1200 | --化学纤维制 | 16 | 130 | 17 | 17 | 件/千克 | A | --Of man-made fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6107.1910 | ---丝及绢丝制 | 14 | 130 | 17 | 16 | 件/千克 | | ---Of silk or spun silk |
| 6107.1910 10 | 丝及绢丝制男内裤及三角裤(含丝70%及以上,针织或钩编) | 14 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' underpants and briefs, knitted or crocheted, containing≥70% by weight of silk or spun silk |
| 6107.1910 90 | 其他丝及绢丝制男内裤及三角裤(含丝70%以下,针织或钩编) | 14 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' underpants and briefs, knitted or crocheted, other, containing<70% by weight of silk or spun silk |
| 6107.1990 | ---其他 | 14 | 130 | 17 | 16 | 件/千克 | | ---Other |
| 6107.1990 10 | 羊毛或动物细毛制男内裤及三角裤(针织或钩编) | 14 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' underpants and briefs, knitted or crocheted, of wool or fine animal hair |
| 6107.1990 90 | 其他纺织材料制男内裤及三角裤(针织或钩编) | 14 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' underpants and briefs, knitted or crocheted, of other textile fibres |
| | -长睡衣及睡衣裤: | | | | | | | -Nightshirts and pyjamas: |
| 6107.2100 | --棉制 | 14 | 90 | 17 | 17 | 件/千克 | A | --Of cotton |
| 6107.2200 | --化学纤维制 | 16 | 130 | 17 | 17 | 件/千克 | A | --Of man-made fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6107.2910 | ---丝及绢丝制 | 14 | 130 | 17 | 16 | 件/千克 | | ---Of silk or spun silk |
| 6107.2910 10 | 丝及绢丝制针织或钩编男睡衣裤(含丝70%及以上,包括长睡衣) | 14 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' nightshirts, pyjamas, knitted or crocheted, containing≥70% by weight of silk or spun silk |
| 6107.2910 90 | 其他丝及绢丝制针织或钩编男睡衣裤(含丝70%以下,包括长睡衣) | 14 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' nightshirts, pyjamas, knitted or crocheted, containing<70% by weight of silk or spun silk |
| 6107.2990 | ---其他 | 14 | 130 | 17 | 17 | 件/千克 | A | ---Other |
| | -其他: | | | | | | | -Other: |
| 6107.9100 | --棉制 | 14 | 90 | 17 | 16 | 件/千克 | | --Of cotton |
| 6107.9100 10 | 棉制针织或钩编其他睡衣裤 | 14 | 90 | 17 | 17 | 件/千克 | A | Other men's or boys' pyjamas, knitted or crocheted, of cotton |

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|---|---|---|---|---|---|---|---|---|
| 6107.9100 90 | 棉制针织或钩编男浴衣、晨衣等(包括类似品) | 14 | 90 | 17 | 17 | 件/千克 | A | Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6107.9910 | ---化学纤维制 | 16 | 130 | 17 | 17 | 件/千克 | A | ---Of man-made fibres |
| 6107.9990 | ---其他 | 14 | 130 | 17 | 17 | 件/千克 | A | ---Of other |
| **61.08** | **针织或钩编的女式长衬裙、衬裙、三角裤、短衬裤、睡衣、睡衣裤、浴衣、晨衣及类似品:** | | | | | | | **Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, nègligès, bathrobes, dressing gowns and similar articles, knitted or crocheted:** |
| | -长衬裙及衬裙: | | | | | | | -Slips and petticoats: |
| 6108.1100 | --化学纤维制 | 16 | 130 | 17 | 17 | 件/千克 | | --Of man-made fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6108.1910 | ---棉制 | 14 | 90 | 17 | 17 | 件/千克 | | ---Of cotton |
| 6108.1920 | ---丝及绢丝制 | 14 | 130 | 17 | 17 | 件/千克 | | ---Of silk or silk waste |
| 6108.1990 | ---其他 | 14 | 130 | 17 | 17 | 件/千克 | | ---Other |
| | -三角裤及短衬裤: | | | | | | | -Briefs and panties: |
| 6108.2100 | --棉制 | 14 | 90 | 17 | 17 | 件/千克 | A | --Of cotton |
| 6108.2200 | --化学纤维制 | 16 | 130 | 17 | 16 | 件/千克 | | --Of man-made fibres |
| 6108.2200 10 | 化学纤维制一次性女三角裤及短衬裤(针织或钩编) | 16 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' briefs and panties, knitted or crocheted, throw away, of man-made fibres |
| 6108.2200 90 | 化学纤维制其他女三角裤及短衬裤(针织或钩编) | 16 | 130 | 17 | 17 | 件/千克 | A | Other women's or girls' briefs and panties, knitted or crocheted, of man-made fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6108.2910 | ---丝及绢丝制 | 14 | 130 | 17 | 16 | 件/千克 | | ---Of silk or silk waste |
| 6108.2910 10 | 丝及绢丝制女三角裤及短衬裤(针织或钩编,含丝70%及以上) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' briefs and panties, knitted or crocheted containing ≥ 70% by weight of silk or spun silk |
| 6108.2910 90 | 其他丝及绢丝制女三角裤及短衬裤(针织或钩编,含丝70%以下) | 14 | 130 | 17 | 17 | 件/千克 | A | Other women's or girls' briefs and panties, knitted or crocheted, containing<70% by weight of silk or spun silk |
| 6108.2990 | ---其他 | 14 | 130 | 17 | 16 | 件/千克 | | ---Other |
| 6108.2990 10 | 羊毛制女三角裤及短衬裤(针织或钩编) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' briefs and panties, knitted or crocheted, of wool |
| 6108.2990 90 | 其他纺织材料制女三角裤及短衬裤(针织或钩编) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' briefs and panties, knitted or crocheted, of other textile materials |
| | -睡衣及睡衣裤: | | | | | | | -Nightdresses and pyjamas: |
| 6108.3100 | --棉制 | 14 | 90 | 17 | 17 | 件/千克 | A | --Of cotton |
| 6108.3200 | --化学纤维制 | 16 | 130 | 17 | 17 | 件/千克 | A | --Of man-made fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6108.3910 | ---丝及绢丝制 | 14 | 130 | 17 | 16 | 件/千克 | | ---Of silk or spun silk |
| 6108.3910 10 | 丝及绢丝制女睡衣及睡衣裤(针织或钩编,含丝70%及以上) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' nightshirts and pyjamas, knitted or crocheted, containing ≥ 70% by weight of silk or spun silk |
| 6108.3910 90 | 其他丝及绢丝制女睡衣及睡衣裤(针织或钩编,含丝70%以下) | 14 | 130 | 17 | 17 | 件/千克 | A | Other women's or girls' nightshirts and pyjamas, knitted or crocheted, containing<70% by weight of silk or spun silk |
| 6108.3990 | ---其他 | 14 | 130 | 17 | 16 | 件/千克 | | ---Other |
| 6108.3990 10 | 羊毛或动物细毛制女睡衣及睡衣裤(针织或钩编) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' nightshirts and pyjamas, knitted or crocheted, of wool or fine animal hair |

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|---|---|---|---|---|---|---|---|---|
| 6108.3990 90 | 其他纺织材料制女睡衣及睡衣裤(针织或钩编)<br>-其他: | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' nightshirts and pyjamas, knitted or crocheted, of other textile materials<br>-Other: |
| 6108.9100 | --棉制 | 14 | 90 | 17 | 16 | 件/千克 | | --Of cotton |
| 6108.9100 10 | 棉制针织或钩编女内裤,内衣 | 14 | 90 | 17 | 17 | 件/千克 | A | Women's or girls' briefs, panties and underwear, knitted or crocheted, of cotton |
| 6108.9100 90 | 其他棉制针织或钩编女浴衣、晨衣等(包括类似品) | 14 | 90 | 17 | 17 | 件/千克 | A | Women's or girls' bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton |
| 6108.9200 | --化学纤维制 | 16 | 130 | 17 | 16 | 件/千克 | | --Of man-made fibres |
| 6108.9200 10 | 化学纤维制针织或钩编女内裤,内衣 | 16 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' briefs, panties and underwear, of man-made fibres |
| 6108.9200 90 | 其他化学纤维针织或钩编女浴衣、晨衣等(包括类似品) | 16 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibres |
| 6108.9900 | --其他纺织材料制 | 14 | 130 | 17 | 16 | 件/千克 | | --Of other textile materials |
| 6108.9900 10 | 丝及绢丝制女浴衣、晨衣等(针织或钩编,包括类似品,含丝70%及以上) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' bathrobes, dressing gowns and similar articles, containing ≥ 70% by weight of silk or spun silk, knitted or crocheted |
| 6108.9900 20 | 羊毛或动物细毛制女浴衣、晨衣等(针织或钩编,包括类似品) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' bathrobes, dressing gowns and similar articles, of wool or fine animal hair, knitted or crocheted |
| 6108.9900 90 | 其他纺织材料制女浴衣、晨衣等(针织或钩编,包括类似品) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' bathrobes, dressing gowns and similar articles, of other textile materials, knitted or crocheted |
| **61.09** | **针织或钩编的T恤衫、汗衫及其他背心:** | | | | | | | **T-shirts, singlets and other vests, knitted or crocheted:** |
| 6109.1000 | -棉制 | 14 | 90 | 17 | 16 | 件/千克 | | -Of cotton |
| 6109.1000 10 | 棉制针织或钩编T恤衫、汗衫等(内衣式,包括其他背心) | 14 | 90 | 17 | 17 | 件/千克 | A | T-shirts, singlets, underwear style, including other vests, of cotton, knitted or crocheted |
| 6109.1000 21 | 其他棉制针织或钩编男式T恤衫(内衣除外) | 14 | 90 | 17 | 17 | 件/千克 | A | Other men's or boys' T-shirts, other than underwear, of cotton, knitted or crocheted |
| 6109.1000 22 | 其他棉制针织或钩编女式T恤衫(内衣除外) | 14 | 90 | 17 | 17 | 件/千克 | A | Other women's or girls' T-shirts other than underwear, of cotton, knitted or crocheted |
| 6109.1000 91 | 其他棉制男式汗衫及其他背心(针织或钩编,内衣除外,包括男童8-18号) | 14 | 90 | 17 | 17 | 件/千克 | A | Other men's singlets and other vests, including boys' No. 8~No. 18, other than underwear, of cotton, knitted or crocheted |
| 6109.1000 92 | 其他棉制男式汗衫及其他背心(针织或钩编,内衣除外) | 14 | 90 | 17 | 17 | 件/千克 | A | Other men's or boys' singlets and other vests, other than underwear, of cotton, knitted or crocheted |
| 6109.1000 99 | 其他棉制女式汗衫及其他背心(针织或钩编,内衣除外)<br>-其他纺织材料制: | 14 | 90 | 17 | 17 | 件/千克 | A | Other women's or girls' singlets and other vests, other than underwear, of cotton, knitted or crocheted<br>-Of other textile materials: |
| 6109.9010 | ---丝及绢丝制 | 14 | 130 | 17 | 16 | 件/千克 | | ---Of silk or spun silk |
| 6109.9010 11 | 丝及绢丝针织钩编T恤衫、汗衫、背心(内衣式,含丝≥70%) | 14 | 130 | 17 | 17 | 件/千克 | A | T-shirts, singlets and other vests, underwear, containing ≥ 70% by weightof silk or spun silk, knitted or crocheted |
| 6109.9010 19 | 其他丝及绢丝针织钩编T恤衫、背心(包括汗衫,内衣式,含丝70%以下) | 14 | 130 | 17 | 17 | 件/千克 | A | Other T-shirts, singlets and other vests, underwear, containing<70% by weight of silk or spun silk, knitted or crocheted |
| 6109.9010 21 | 丝及绢丝针织钩编汗衫、背心(内衣除外,含丝≥70%,男童8-18号,女童7-16号) | 14 | 130 | 17 | 17 | 件/千克 | A | Singlets, vests, including boys' No. 8~No. 18, girls' No. 7~No. 16, other than underwear, containing ≥ 70% by weightof silk or spun silk, knitted or crocheted |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6109.9010 29 | 其他丝及绢丝针织或钩编汗衫、背心(内衣除外,含丝<70%,男童8-18号,女童7-16号) | 14 | 130 | 17 | 17 | 件/千克 | A | Other singlets, vests, including boys' No. 8 ~ No. 18, girls' No. 7 ~ No. 16, other than underwear, containing < 70% by weight of silk or spun silk, knitted or crocheted |
| 6109.9010 91 | 其他丝及绢丝针织或钩编T恤衫、汗衫(含丝≥70%,包括其他背心) | 14 | 130 | 17 | 17 | 件/千克 | A | Other T-shirts, singlets and other vests, including other vests, containing ≥ 70% by weight of silk or spun silk, knitted or crocheted |
| 6109.9010 99 | 其他丝及绢丝针织或钩编T恤衫、汗衫(含丝<70%,包括其他背心) | 14 | 130 | 17 | 17 | 件/千克 | A | Other of other textile materials, including other vests, containing < 70% by weight of silk or spun silk, knitted or crocheted |
| 6109.9090 | ---其他 | 14 | 130 | 17 | 16 | 件/千克 | | ---Other |
| 6109.9090 11 | 毛制针织或钩编T恤衫、汗衫等(内衣式,长袖衫) | 14 | 130 | 17 | 17 | 件/千克 | A | T-shirts, singlets and other vests, underwear style, long sleeve, of wool or fine animal hair, knitted or crocheted |
| 6109.9090 12 | 毛制针织或钩编男式T恤衫、汗衫(内衣式,长袖衫除外) | 14 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' T-shirts, singlets, underwear style, other than long sleeve, of wool or fine animal hair, knitted or crocheted |
| 6109.9090 13 | 毛制针织或钩编女式T恤衫、汗衫(内衣式,长袖衫除外) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or grils' T-shirts, singlets, underwear style, other than long sleeve, of wool or fine animal hair, knitted or crocheted |
| 6109.9090 21 | 毛制针织或钩编男式其他T恤衫(内衣除外) | 14 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' T-shirts, other than underwear, of wool or fine animal hair, knitted or crocheted |
| 6109.9090 22 | 毛制针织或钩编女式其他T恤衫(内衣除外) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' T-shirts, other than underwear, of wool or fine animal hair, knitted or crocheted |
| 6109.9090 31 | 毛制男式汗衫及其他背心(针织或钩编,内衣除外,含男童8-18号) | 14 | 130 | 17 | 17 | 件/千克 | A | Men's singlets, vests, and boys' No. 8 ~ No. 18, other than underwear, knitted or crocheted, of wool or fine animal hair |
| 6109.9090 32 | 其他毛制男式汗衫及其他背心(针织或钩编,内衣除外) | 14 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' singlets, vests, other than underwear, of wool or fine animal hair, knitted or crocheted |
| 6109.9090 33 | 其他毛制女式汗衫及其他背心(针织或钩编,内衣除外) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls singlets vests, other than underwear, of wool or fine animal hair, knitted or crocheted |
| 6109.9090 40 | 化学纤维制针织或钩编内衣 | 14 | 130 | 17 | 17 | 件/千克 | A | Underwear, of man-made fibres, knitted or crocheted |
| 6109.9090 50 | 化学纤维制针织或钩编T恤衫 | 14 | 130 | 17 | 17 | 件/千克 | A | T-shirts, of man-made fibres, knitted or crocheted |
| 6109.9090 60 | 化学纤维针织或钩编汗衫及其他背心 | 14 | 130 | 17 | 17 | 件/千克 | A | Other singlets, vests, of man-made fibres, knitted or crocheted |
| 6109.9090 91 | 其他纺织材料制T恤衫.汗衫等(针织或钩编,内衣式,包括其他背心) | 14 | 130 | 17 | 17 | 件/千克 | A | Other T-shirts, singlets and other vests underwear style, of other textile materials, knitted or crocheted |
| 6109.9090 92 | 其他纺材针织钩编汗衫及其他背心(内衣除外,包括男童8-18号,女童7-16号) | 14 | 130 | 17 | 17 | 件/千克 | A | Other singlets, and other vests, other than underwear, of other textile materials, including boys' No. 8 ~ No. 18 or girls' No. 7 ~ No. 16, knitted or crocheted |
| 6109.9090 93 | 其他纺材制针织钩编T恤衫、汗衫(内衣除外,包括其他背心) | 14 | 130 | 17 | 17 | 件/千克 | A | Other T-shirts, singlets and other vests, other than underwear, of other textile materials, knitted or crocheted |
| **61.10** | **针织或钩编的套头衫、开襟衫、背心及类似品:** | | | | | | | **Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:** |
| | -羊毛或动物细毛制: | | | | | | | -Of wool or fine animal hair: |
| 6110.1100 | --羊毛制 | 14 | 130 | 17 | 17 | 件/千克 | | --Of wool |
| 6110.1200[暂] | --喀什米尔山羊细毛制 | 7 | 130 | 17 | 16 | 件/千克 | | --Of Kashmir(cashmere) goats |
| 6110.1200[暂] 11 | 喀什米尔山羊细毛手工起绒男套头衫(针织或钩编,包括开襟衫、外穿背心及类似品) | 7 | 130 | 17 | 17 | 件/千克 | | Men's or boys' pullovers, cardigans, waistcoats and similar articles, of fine hair of Kashmir (cashmere) goats, knitted or crocheted, piled, hand-worked |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6110.1200暂 19 | 喀什米尔山羊细毛制起绒男套头衫(针织或钩编,包括开襟衫、外穿背心及类似品) | 7 | 130 | 17 | 17 | 件/千克 | | Men's or boys' pullovers, cardigans, waistcoats and similar articles of fine hair of Kashmir (cashmere) goats, knitted or crocheted, piled |
| 6110.1200暂 21 | 喀什米尔山羊细毛手工起绒女套头衫(针织或钩编,包括开襟衫、外穿背心及类似品) | 7 | 130 | 17 | 17 | 件/千克 | | Women's or girls' pullovers, cardigans, waistcoats and similar articles, of fine hair of Kashmir (cashmere) goats, knitted or crocheted, piled, hand-worked |
| 6110.1200暂 29 | 喀什米尔山羊细毛制起绒女套头衫(针织或钩编,包括开襟衫、外穿背心及类似品) | 7 | 130 | 17 | 17 | 件/千克 | | Women's or girls' pullovers, cardigans, waistcoats and similar articles, of fine hair of Kashmir (cashmere) goats, knitted or crocheted, piled |
| 6110.1200暂 31 | 喀什米尔山羊细毛手工非起绒男套头衫(针织或钩编,包括开襟衫、外穿背心及类似品) | 7 | 130 | 17 | 17 | 件/千克 | | Men's or boys' pullovers, cardigans, waistcoats and similar articles, of fine hair of Kashmir (cashmere) goats, knitted or crocheted, not piled, hand-worked |
| 6110.1200暂 39 | 喀什米尔山羊细毛非起绒男套头衫(针织或钩编,包括开襟衫、外穿背心及类似品) | 7 | 130 | 17 | 17 | 件/千克 | | Men's or boys' pullovers, cardigans, waistcoats and similar articles, of fine hair of Kashmir (cashmere) goats, knitted or crocheted, not piled |
| 6110.1200暂 41 | 喀什米尔山羊细毛手工非起绒女套头衫(针织或钩编,包括开襟衫、外穿背心及类似品) | 7 | 130 | 17 | 17 | 件/千克 | | Women's or girls' pullovers, cardigans, waistcoats and similar articles, of fine hair of Kashmir (cashmere) goats, knitted or crocheted, not piled, hand-worked |
| 6110.1200暂 49 | 喀什米尔山羊细毛非起绒女套头衫(针织或钩编,包括开襟衫、外穿背心及类似品) | 7 | 130 | 17 | 17 | 件/千克 | | Women's or girls' pullovers, cardigans, waistcoats and similar articles, of fine hair of Kashmir (cashmere) goats, knitted or crocheted, not piled |
| | --其他: | | | | | | | --Other: |
| 6110.1910 | ---其他山羊细毛制 | 14 | 130 | 17 | 17 | 件/千克 | | ---Of other goats |
| 6110.1920 | ---兔毛制 | 14 | 130 | 17 | 17 | 件/千克 | | ---Of rabbit and hare |
| 6110.1990 | ---其他 | 14 | 130 | 17 | 17 | 件/千克 | | ---Other |
| 6110.2000 | -棉制 | 14 | 90 | 17 | 16 | 件/千克 | | -Of cotton |
| 6110.2000 11 | 棉制儿童游戏套装紧身衫及套头衫(针织起绒,轻薄细针翻领、开领、高领,含亚麻36%以下) | 14 | 90 | 17 | 17 | 件/千克 | A | Boys' or girls' playsuit, jerseys, pullovers, tricolette turn-down collar, open-necked collar, high-necked collar, containing<36% by weight of flax, of cotton knitted, piled |
| 6110.2000 12 | 棉制其他起绒儿童游戏套头衫等(针织或钩编,包括开襟衫、背心及类似品,含亚麻36%以下) | 14 | 90 | 17 | 17 | 件/千克 | A | Other boys' or girls' playsuit, pullovers, cardigans, waistcoats and similar articles, containing<36% by weight of flax, of cotton, knitted or crocheted |
| 6110.2000 51 | 其他棉制儿童游戏套装紧身及套头衫(针织、非起绒、轻薄细针翻领、开领、高领) | 14 | 90 | 17 | 17 | 件/千克 | A | Other boys' or girls' playsuit, jerseys, pullovers, tricolette turn-down collar, open-necked collar, high-necked collar, not piled, of cotton, knitted |
| 6110.2000 52 | 其他棉制儿童游戏套装套头衫等(针织或钩编、非起绒、包括开襟衫、背心及类似品) | 14 | 90 | 17 | 17 | 件/千克 | A | Other boys' or girls' playsuit pullovers, cardigans, waistcoats and similar articles, of cotton, knitted or crocheted not piled |
| 6110.2000 90 | 其他棉制针织或钩编的套头衫、开襟衫、马甲(背心)及类似品 | 14 | 90 | 17 | 17 | 件/千克 | | Pullovers, cardigans, waistcoats and similar articles of cotton, knitted or crocheted |
| 6110.3000 | -化学纤维制 | 16 | 130 | 17 | 16 | 件/千克 | | -Of man-made fibres |
| 6110.3000 11 | 化学纤维儿童游戏套装紧身衫及套头衫(针织起绒,轻薄细针翻领、开领、高领毛<23%,丝<30%) | 16 | 130 | 17 | 17 | 件/千克 | A | Boys' or girls' playsuit, jerseys, pullovers, tricolette turn-down collar, open-necked collar, high-necked collar, containing<23% by weight of wool or fine animal hair, containing<30% by weight of silk or silk waste, of man-made fibres, knitted, piled |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6110.3000 12 | 化学纤维起绒儿童游戏套装及套头衫等(针织或钩编包括开襟衫、背心及类似品含毛<23%,含丝<30%) | 16 | 130 | 17 | 17 | 件/千克 | A | Boys' or girls' playsuit, jerseys, pullovers, tricolette turn-down collar, open-necked collar, high-necked collar, containing<23% by weight of wool or fine animal hair, containing<30% by weight of silk or silk waste, of man-made fibres knitted, piled |
| 6110.3000 41 | 化学纤维其他儿童游戏套装紧身及套头衫(针织非起绒,轻薄细针翻领、开领、高领) | 16 | 130 | 17 | 17 | 件/千克 | A | Other boys' or girls' playsuit, jerseys, pullovers, knitted, tricolette turn-down collar, open-necked collar, high-necked collar, not piled, of man-made fibres, knitted |
| 6110.3000 42 | 化学纤维制其他儿童游戏套装套头衫等(针织或钩编,非起绒,包括开襟衫、背心及类似品) | 16 | 130 | 17 | 17 | 件/千克 | A | Other boys' or girls' playsuit, including cardigans, waistcoats and similar articles, not piled, of man-made fibres, knitted or crocheted |
| 6110.3000 90 | 其他化纤制针织或钩编的套头衫、开襟衫、马甲(背心)及类似品 | 16 | 130 | 17 | 17 | 件/千克 | | Pullovers, cardigans, waistcoats and similar articles of synthetic fibres, knitted or crocheted |
| | -其他纺织材料制: | | | | | | | -Of other textile materials: |
| 6110.9010 | ---丝及绢丝制 | 14 | 130 | 17 | 17 | 件/千克 | | ---Of silk or spun silk |
| 6110.9090 | ---其他 | 14 | 130 | 17 | 17 | 件/千克 | | ---Other |
| **61.11** | **针织或钩编的婴儿服装及衣着附件:** | | | | | | | **Babies' garments and clothing accessories, knitted or crocheted:** |
| 6111.2000 | -棉制 | 14 | 90 | 17 | 16 | 千克 | | -Of cotton |
| 6111.2000 10 | 棉制针织或钩编婴儿袜 | 14 | 90 | 17 | 17 | 千克 | A | Babies' hosiery of cotton, knitted or crocheted |
| 6111.2000 20 | 棉制婴儿分指、连指、露指手套(针制或钩编) | 14 | 90 | 17 | 17 | 千克 | A | Babies' gloves, mittens and mitts of cotton, knitted or crocheted |
| 6111.2000 40 | 棉制针织婴儿外衣、雨衣、滑雪装(针制或钩编,包括夹克类似品) | 14 | 90 | 17 | 17 | 千克 | A | Babies' coat, raincoat, ski suit, including jacked and similar articles, of cotton, knitted or crocheted |
| 6111.2000 50 | 棉制针织钩编婴儿其他服装 | 14 | 90 | 17 | 17 | 千克 | A | Other babies' garments of cotton, knitted or crocheted |
| 6111.2000 90 | 棉制针织钩编婴儿衣着附件 | 14 | 90 | 17 | 17 | 千克 | A | Babies' clothing accessories of cotton, knitted or crocheted |
| 6111.3000 | -合成纤维制 | 16 | 130 | 17 | 16 | 千克 | | -Of synthetic fibres |
| 6111.3000 10 | 合成纤维制针织或钩编婴儿袜 | 16 | 130 | 17 | 17 | 千克 | A | Babies' hosiery of synthetic fibres, knitted or crocheted |
| 6111.3000 20 | 合成纤维婴儿分指、连指及露指手套(针制或钩编) | 16 | 130 | 17 | 17 | 千克 | A | Babies' gloves, mittens and mitts of synthetic fibres, knitted or crocheted |
| 6111.3000 40 | 合成纤维婴儿外衣、雨衣、滑雪装(针制或钩编,包括夹克类似服装) | 16 | 130 | 17 | 17 | 千克 | A | Babies' coat, raincoat, ski suit, jacked and similar articles, of synthetic fibres, knitted or crocheted |
| 6111.3000 50 | 合成纤维针织或钩编婴儿其他服装(包括衣着附件) | 16 | 130 | 17 | 17 | 千克 | A | Other babies' garments of synthetic fibres, knitted or crocheted |
| 6111.3000 90 | 合成纤维针织或钩编婴儿衣着附件 | 16 | 130 | 17 | 17 | 千克 | A | Babies' clothing accessories of synthetic fibres, knitted or crocheted |
| | -其他纺织材料制: | | | | | | | -Of other textile materials: |
| 6111.9010 | ---羊毛或动物细毛制 | 14 | 130 | 17 | 17 | 千克 | A | ---Of wool or fine animal hair |
| 6111.9090 | ---其他 | 14 | 130 | 17 | 16 | 千克 | | ---Other |
| 6111.9090 10 | 人造纤维针织或钩编婴儿袜 | 14 | 130 | 17 | 17 | 千克 | A | Babies' hosiery of artificial fibres, knitted or crocheted |
| 6111.9090 90 | 其他纺织材料制婴儿服装及衣着附件(针织或钩编) | 14 | 130 | 17 | 17 | 千克 | A | Babies' garments and clothing accessories, of other textile materials, knitted or crocheted |
| **61.12** | **针织或钩编的运动服、滑雪服及游泳服:** | | | | | | | **Track suits, ski suits and swimwear, knitted or crocheted:** |
| | -运动服: | | | | | | | -Track suits: |
| 6112.1100 | --棉制 | 16 | 90 | 17 | 17 | 套/千克 | | --Of cotton |
| 6112.1200 | --合成纤维制 | 17.5 | 130 | 17 | 17 | 套/千克 | | --Of synthetic fibres |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6112.1900 | --其他纺织材料制 | 16 | 130 | 17 | 17 | 套/千克 | | --Of other textile materials |
| | -滑雪服: | | | | | | | -Ski suits: |
| 6112.2010 | ---棉制 | 16 | 90 | 17 | 17 | 套/千克 | | ---Of cotton |
| 6112.2090 | ---其他 | 19 | 130 | 17 | 17 | 套/千克 | | ---Other |
| | -男式游泳服: | | | | | | | -Men's or boys' swimwear: |
| 6112.3100 | --合成纤维制 | 17.5 | 130 | 17 | 17 | 件/千克 | A | --Of synthetic fibres |
| 6112.3900 | --其他纺织材料制 | 16 | 130 | 17 | 17 | 件/千克 | A | --Of other textile materials |
| | -女式游泳服: | | | | | | | -Women's or girls' swimwear: |
| 6112.4100 | --合成纤维制 | 17.5 | 130 | 17 | 17 | 件/千克 | A | --Of Synthetic fibres |
| 6112.4900 | --其他纺织材料制 | 16 | 130 | 17 | 17 | 件/千克 | A | --Of other textile materials |
| **61.13** | **用税目 59.03、59.06 或 59.07 的针织物或钩编织物制成的服装:** | | | | | | | **Garments, made up of knitted or crocheted fabrics of heading No.59.03, 59.06 or 59.07:** |
| 6113.0000 | 用税目 59.03、59.06 或 59.07 的针织物或钩编织物制成的服装 | 16 | 130 | 17 | 17 | 件/千克 | | Carments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07 |
| **61.14** | **针织或钩编的其他服装:** | | | | | | | **Other garments, knitted or crocheted:** |
| 6114.2000 | -棉制 | 16 | 90 | 17 | 16 | 件/千克 | | -Of cotton |
| 6114.2000 11 | 棉制针织或钩编儿童非保暖连身裤 | 16 | 90 | 17 | 17 | 件/千克 | A | Boys' or girls' overall, not thermal, knitted or crocheted, of cotton |
| 6114.2000 21 | 棉制针织或钩编男成人及男童 TOPS(指 8-18 号男童 TOPS) | 16 | 90 | 17 | 17 | 件/千克 | A | Men's TOPS or boys' TOPS No.8 ~ No.18, knitted or crocheted, of cotton |
| 6114.2000 22 | 棉制针织或钩编其他男童 TOPS | 16 | 90 | 17 | 17 | 件/千克 | A | Other boys' TOPS, knitted or crocheted, of cotton |
| 6114.2000 40 | 棉制针织或钩编夏服、水洗服(包括女成人、女童及男童) | 16 | 90 | 17 | 17 | 件/千克 | A | Women's or girls' and boys' summer wear, wash wear, knitted or crocheted, of cotton |
| 6114.2000 90 | 棉制针织或钩编其他服装 | 16 | 90 | 17 | 17 | 件/千克 | | Other garments, knitted or crocheted, of cotton |
| 6114.3000 | -化学纤维制 | 17.5 | 130 | 17 | 16 | 件/千克 | | -Of man-made fibres |
| 6114.3000 21 | 化学纤维针织或钩编男成人及男 TOPS(指8-18 号男童 TOPS) | 17.5 | 130 | 17 | 17 | 件/千克 | A | Men's TOPS or boys' TOPS No.8 ~ No.18, knitted or crocheted, of man-made fibres |
| 6114.3000 22 | 化学纤维针织或钩编其他男童 TOPS | 17.5 | 130 | 17 | 17 | 件/千克 | A | Other boys' TOPS, knitted or crocheted, of man-made fibres |
| 6114.3000 90 | 化学纤维针织或钩编其他服装 | 17.5 | 130 | 17 | 17 | 件/千克 | | Other garments, knitted or crocheted, of man-made fibres |
| | -其他纺织材料制: | | | | | | | -Of other textile materials: |
| 6114.9010 | ---羊毛或动物细毛制 | 16 | 130 | 17 | 17 | 件/千克 | | ---Of wool or fine animal hair |
| 6114.9090 | ---其他 | 16 | 130 | 17 | 17 | 件/千克 | | ---Other |
| **61.15** | **针织或钩编的连裤袜、紧身裤袜、长筒袜、短袜及其他袜类,包括渐紧压袜类(例如用以治疗静脉曲张的长筒袜)和无外绱鞋底的鞋类:** | | | | | | | **Panty hose, tights, stockings, socks and other hosiery, including graduate compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted:** |
| 6115.1000 | -渐紧压袜类(例如用以治疗静脉曲张的长筒袜,针织或钩编) | 16 | 130 | 17 | 17 | 双/千克 | | -Graduated compression hosiery (for example, stockings for varicose veins) |
| | -其他连裤袜及紧身裤袜: | | | | | | | -Other panty hose and tights: |
| 6115.2100 | --每根单丝细度在 67 分特以下的合成纤维制 | 16 | 130 | 17 | 17 | 双/千克 | | --Of synthetic fibres, measuring per single yarn less than 67 decitex |
| 6115.2200 | --每根单丝细度在 67 分特及以上的合成纤维制 | 16 | 130 | 17 | 17 | 双/千克 | | --Of synthetic fibres, measuring per single yarn 67 decitex or more |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6115.2910 | ---棉制 | 14 | 90 | 17 | 17 | 双/千克 | | ---Of cotton |
| 6115.2990 | ---其他 | 14 | 130 | 17 | 17 | 双/千克 | | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6115.3000 | -其他女式长筒袜及中筒袜,每根单丝细度在67分特以下 | 14 | 130 | 17 | 17 | 双/千克 | | -Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex |
| | -其他: | | | | | | | -Other: |
| 6115.9400 | --羊毛或动物细毛制 | 14 | 130 | 17 | 17 | 双/千克 | | --Of wool or fine animal hair |
| 6115.9500 | --棉制 | 14 | 90 | 17 | 16 | 双/千克 | | --Of cotton |
| 6115.9500 11 | 棉制针织或钩编矫正袜(外科用带压缩刻度) | 14 | 90 | 17 | 17 | 双/千克 | | Orthopedic stockings, with surgical restriction scale, of cotton, knitted or crocheted |
| 6115.9500 19 | 棉制针织或钩编短袜及其他袜类 | 14 | 90 | 17 | 17 | 双/千克 | | Socks and other hosiery of cotton, knitted or crocheted |
| 6115.9600 | --合成纤维制 | 16 | 130 | 17 | 17 | 双/千克 | | --Of synthetic fibres |
| 6115.9900 | --其他纺织材料制 | 14 | 130 | 17 | 17 | 双/千克 | | --Of other textile materials |
| **61.16** | **针织或钩编的分指手套、连指手套及露指手套:** | | | | | | | **Gloves, mittens and mitts, knitted or crocheted:** |
| 6116.1000 | -用塑料或橡胶浸渍、涂布或包覆的 | 14 | 130 | 17 | 17 | 双/千克 | | -Gloves impregnated, coated or covered with plastics or rubber |
| | -其他: | | | | | | | -Other: |
| 6116.9100 | --羊毛或动物细毛制 | 14 | 130 | 17 | 17 | 双/千克 | | --Of wool of fine animal hair |
| 6116.9200 | --棉制 | 14 | 90 | 17 | 17 | 双/千克 | | --Of cotton |
| 6116.9300 | --合成纤维制 | 16 | 130 | 17 | 16 | 双/千克 | | --Of synthetic fibres |
| 6116.9300 10 | 合成纤维制其他针织或钩编手套(含羊毛或动物细毛23%及以上) | 16 | 130 | 17 | 17 | 双/千克 | | Mittens and mitts, containing ≥ 23% by weight of wool or fine animal hair, knitted or crocheted, of synthetic fibres |
| 6116.9300 90 | 合成纤维制其他针织或钩编手套(含羊毛或动物细毛23%以下) | 16 | 130 | 17 | 17 | 双/千克 | | Mittens and mitts, containing<23% by weight of wool or fine animal hair, knitted or crocheted, of synthetic fibres |
| 6116.9900 | --其他纺织材料制 | 14 | 130 | 17 | 17 | 双/千克 | | --Of other textile materials |
| **61.17** | **其他制成的针织或钩编的衣着附件;服装或衣着附件的针织或钩编的零件:** | | | | | | | **Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories:** |
| | -披巾、头巾、围巾、披纱、面纱及类似品: | | | | | | | -Shawls, scarves, mufflers, mantillas, veils and the like: |
| | ---动物细毛制: | | | | | | | ---Of fine animal hair: |
| 6117.1011 | ----山羊绒制 | 14 | 130 | 17 | 17 | 条/千克 | | ----Of goats |
| 6117.1019 | ----其他 | 14 | 130 | 17 | 17 | 条/千克 | | ----Other |
| 6117.1020 | ---羊毛制 | 14 | 130 | 17 | 17 | 条/千克 | | ---Of wool |
| 6117.1090 | ---其他 | 14 | 130 | 17 | 17 | 条/千克 | | ---Other |
| | -其他附件: | | | | | | | -Other accessories: |
| 6117.8010 | ---领带及领结 | 14 | 130 | 17 | 17 | 千克/条 | | ---Ties, bow ties and cravats |
| 6117.8090 | ---其他 | 14 | 130 | 17 | 17 | 千克 | | ---Other |
| 6117.9000 | -零件 | 14 | 130 | 17 | 17 | 千克 | | -Parts |

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## 第六十二章
## 非针织或非钩编的服装及衣着附件

**注释：**

一、本章仅适用于除絮胎以外任何纺织物的制成品，但不适用于针织品或钩编织品（税目62.12的除外）。

二、本章不包括：

（一）税目 63.09 的旧衣服及其他旧物品；

（二）矫形器具、外科手术带、疝气带及类似品（税目90.21）。

三、税目 62.03 及 62.04 所称：

（一）“西服套装”，是指面料用相同的织物制成的两件套或三件套的下列成套服装：

一件人体上半身穿着的外套或短上衣，除袖子外，应由四片或四片以上面料组成；也可附带一件马甲（西服背心），这件马甲（西服背心）的前片面料应与套装其他各件的面料相同，后片料则应与外套或短上衣的衬里料相同；

以及一件人体下半身穿着的服装，即不带背带或护胸的长裤、马裤、短裤（游泳裤除外）、裙子或裙裤。

西服套装各件面料质地、颜色及构成必须完全相同，其款式、尺寸大小也须相互般配，但套装的各件可以用不同织物滚边（缝口上缝入长条织物）。

如果数件人体下半身穿着的服装同时进口或出口（例如，两条长裤、长裤与短裤、裙子或裙裤与长裤），构成西服套装下装的应是一条长裤，而对于女式西服套装，则应是一条裙子或裙裤，其他服装应分别归类。[SQ＊4]

所称“西服套装”，包括不论是否完全符合上述条件的下列配套服装：

1.常礼服，由一件后襟下垂并下端开圆弧形叉的素色短上衣和一条条纹长裤组成；

2.晚礼服（燕尾服），一般用黑色织物制成，上衣前襟较短且不闭合，背后有燕尾；

3.无燕尾套装夜礼服，其中上衣款式与普通上衣相似（可以更为显露衬衣前胸），但有光滑丝质或仿丝质的翻领。

（二）“便服套装”，是指面料相同并作零售包装的下列成套服装（西服套装及税目 62.07 或 62.08 的物品除外）

一件人体上半身穿着的服装，但背心除外，因为背心可作为内衣；以及一件或两件不同的人体下半身穿着的服装，即长裤、护胸背带工装裤、马裤、短裤（游泳裤除外）、裙子或裙裤。

便服套装各件面料质地、款式、颜色及构成必须相同；尺寸大小也须相互般配。所称“便服套装”不包括税目 62.11 的运动服及滑雪服。

## Chapter 62
## Articles of apparel and clothing accessories, not knitted or crocheted

**Notes:**

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No.62.12).

2. This Chapter does not cover:

(a) Worn clothing or other worn articles of heading No.63.09; or

(b) Orthopaedic appliances, surgical belts, trusses or the like (heading No.90.21).

3. For the purposes of headings Nos.62.03 and 62.04:

(a) The term “suit” means a set of garments composed of two or three pieces made up in hespect of their outer surface, in identical fabric and comprising:

One suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer shell of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket, and

One garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a suit must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example two palls of trousers or, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garments, whether or not they fulfil all the above conditions:

(ⅰ) Morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

(ⅱ) Evening dress (tailcoat), generally made of black cloth, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

(ⅲ) Dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term “ensemble” means a set of garments (other than suits and articles of heading No.62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

One garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading No.62.11.

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四、对于税目 62.09：

（一）所称“婴儿服装及衣着附件”，是指用于身高不超过 86 厘米幼儿的服装；

（二）既可归入税目 62.09，也可归入本章其他税目的物品，应归入税目 62.09；

五、既可归入税目 62.10，也可归入本章其他税目的服装，除税目 62.09 所列的仍归入该税目外，其余的应一律归入税目 62.10。

六、税目 62.11 所称“滑雪服”，是指从整个外观和织物质地来看，主要在滑雪（速度滑雪和高山滑雪）时穿着的下列服装或成套服装：

（一）“滑雪连身服”，即上下身连在一起的单件服装；除袖子和领子外，滑雪连身服可有口袋或脚带；或

（二）“滑雪套装”，即由两件或三件构成一套并作零售包装的下列服装：

一件用一条拉链扣合的带风帽的厚夹克、防风衣、防风短上衣或类似的服装，可以附带一件背心；以及一条不论是否过腰的长裤、一条马裤或一条护胸背带工装裤。

“滑雪套装”也可由一件类似以上（一）款所述的类似连身服和一件可套在连身服外面的有胎料背心组成。

“滑雪套装”各件颜色可以不同，但面料质地、款式及构成必须相同；尺寸大小也须相互般配。

七、正方形或近似正方形的围巾及围巾式样的物品，如果每边均不超过 60 厘米，应作为手帕归类（税目 62.13）。任何一边超过 60 厘米的手帕，应归入税目 62.14。

八、本章的服装，凡门襟为左压右的，应视为男式；右压左的，应视为女式。但本规定不适用于其式样已明显为男式或女式的服装。无法区别是男式还是女式的服装，应按女式服装归入有关税目。

九、本章物品可用金属线制成。

4. For the purposes of heading No.62.09：

(a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86cm；

(b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading No.62.09.

5. Garments which are, *prima facie*, classifiable both in heading No.62.10 and in other headings of this Chapter, excluding heading No.62.09, are to be classified in heading No.62.10.

6. For the purposes of heading No.62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine).

They consist either of：

(a) A “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) A “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising：

One garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60cm, are to be classified as handkerchiefs (heading No.62.13). Handkerchiefs of which any side exceeds 60cm are to be classified in heading No.62.14.

8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. these provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.

9. Articles of this Chapter may be made of metal thread.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **62.01** | **男式大衣、短大衣、斗篷、短斗篷、带风帽的防寒短上衣（包括滑雪短上衣）、防风衣、防风短上衣及类似品，但税号 62.03 的货品除外：** | | | | | | | **Men’s or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No.62.03：** |
| | -大衣、雨衣、短大衣、斗篷、短斗篷及类似品： | | | | | | | -Overcoats, raincoats, car-coats, capes, cloaks and similar articles： |
| 6201.1100[暂] | --羊毛或动物细毛制 | 8 | 130 | 17 | 16 | 件/千克 | | --Of wool or fine animal hair |
| 6201.1100[暂] 10 | 毛制男式雨衣（羊毛或动物细毛制） | 8 | 130 | 17 | 17 | 件/千克 | | Men’s or boys’ raincoats, of wool or fine animal hair |
| 6201.1100[暂] 90 | 毛制男式大衣，斗篷及类似品（含短大衣、短斗篷，羊毛或动物细毛制） | 8 | 130 | 17 | 17 | 件/千克 | | Men’s or boys’ overcoats, car-coats, capes, cloak and similar articles, of wool or fine animal hair |
| | --棉制： | | | | | | | --Of cotton： |
| 6201.1210 | ---羽绒服 | 16 | 90 | 17 | 17 | 件/千克 | | ---Padded with feathers or down |
| 6201.1290[暂] | ---其他 | 8 | 90 | 17 | 16 | 件/千克 | | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6201.1290暂 10 | 棉制男式雨衣 | 8 | 90 | 17 | 17 | 件/千克 | | Men's or boys' raincoats of cotton |
| 6201.1290暂 20 | 棉制男式连风帽派克大衣等(含带风帽的防寒短上衣、防风衣、防风短上衣及类似品) | 8 | 90 | 17 | 17 | 件/千克 | | Men's or boys' hooded parka, anoraks, wind-cheaters, wind-jackets and similar articles, of cotton |
| 6201.1290暂 90 | 棉制男式大衣、斗篷及类似品(包括短大衣、短斗篷)<br>--化学纤维制: | 8 | 90 | 17 | 17 | 件/千克 | | Men's or boys' overcoats, car-coats, capes, cloaks and similar articles, of cotton<br>--Of man-made fibres: |
| 6201.1310 | ---羽绒服 | 17.5 | 130 | 17 | 17 | 件/千克 | | ---Padded with feathers or down |
| 6201.1390 | ---其他 | 17.5 | 130 | 17 | 17 | 件/千克 | | ---Other |
| 6201.1900 | --其他纺织材料制 | 16 | 100 | 17 | 17 | 件/千克 | | --Of other textile materials |
| | -其他: | | | | | | | -Other: |
| 6201.9100 | --羊毛或动物细毛制 | 16 | 130 | 17 | 17 | 件/千克 | | --Of wool or fine animal hair |
| | --棉制: | | | | | | | --Of cotton: |
| 6201.9210 | ---羽绒服 | 16 | 90 | 17 | 17 | 件/千克 | | ---Padded with feathers or down |
| 6201.9290 | ---其他 | 16 | 90 | 17 | 17 | 件/千克 | | ---Other |
| | --化学纤维制: | | | | | | | --Of man-made fibres: |
| 6201.9310 | ---羽绒服 | 17.5 | 130 | 17 | 17 | 件/千克 | | ---Padded with feathers or down |
| 6201.9390 | ---其他 | 17.5 | 130 | 17 | 17 | 件/千克 | | ---Other |
| 6201.9900 | --其他纺织材料制 | 16 | 100 | 17 | 17 | 件/千克 | | --Of other textile materials |
| **62.02** | **女式大衣、短大衣、斗篷、短斗篷、带风帽的防寒短上衣(包括滑雪短上衣)、防风衣、防风短上衣及类似品,但税目62.04的货品除外:** | | | | | | | **Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No.62.04:** |
| | -大衣、雨衣、短大衣、斗篷、短斗篷及类似品: | | | | | | | -Overcoats, raincoats, car-coats, capes, cloaks and similar articles: |
| 6202.1100暂 | --羊毛或动物细毛制 | 8 | 130 | 17 | 16 | 件/千克 | | --Of wool or fine animal hair |
| 6202.1100暂 10 | 毛制女式雨衣(羊毛或动物细毛制) | 8 | 130 | 17 | 17 | 件/千克 | | Women's or girls' raincoats, of wool or fine animal hair |
| 6202.1100暂 90 | 毛制女式大衣、斗篷及类似品等(包括短大衣、短斗篷,羊毛或动物细毛制)<br>--棉制: | 8 | 130 | 17 | 17 | 件/千克 | | Women's or girls' overcoats, car-coats, capes, cloak and similar articles, of wool or fine animal hair<br>--Of cotton: |
| 6202.1210 | ---羽绒服 | 16 | 90 | 17 | 17 | 件/千克 | | ---Padded with feathers or down |
| 6202.1290暂 | ---其他 | 8 | 90 | 17 | 16 | 件/千克 | | ---Other |
| 6202.1290暂 10 | 棉制女式雨衣 | 8 | 90 | 17 | 17 | 件/千克 | | Women's or girls' raincoats, of cotton |
| 6202.1290暂 20 | 棉制女式连风帽派克大衣等(含带风帽的防寒短上衣、防风衣、防风短上衣及类似品) | 8 | 90 | 17 | 17 | 件/千克 | | Women's or girls' hooded parka, wind-cheaters, wind-jackets and similar articles, of cotton |
| 6202.1290暂 90 | 棉制女式大衣、斗篷及类似品(包括短大衣、短斗篷)<br>--化学纤维制: | 8 | 90 | 17 | 17 | 件/千克 | | Women's or girls' overcoats, car-coats, capes, cloak and similar articles, of cotton<br>--Of man-made fibres: |
| 6202.1310 | ---羽绒服 | 19 | 130 | 17 | 17 | 件/千克 | | ---Padded with feathers or down |
| 6202.1390 | ---其他 | 19 | 130 | 17 | 17 | 件/千克 | | ---Other |
| 6202.1900 | --其他纺织材料制 | 16 | 100 | 17 | 17 | 件/千克 | | --Of other textile materials |
| | -其他: | | | | | | | -Other: |
| 6202.9100 | --羊毛或动物细毛制 | 16 | 130 | 17 | 17 | 件/千克 | | --Of wool or fine animal hair |
| | --棉制: | | | | | | | --Of cotton: |
| 6202.9210 | ---羽绒服 | 16 | 90 | 17 | 17 | 件/千克 | | ---Padded with feathers or down |
| 6202.9290 | ---其他 | 16 | 90 | 17 | 17 | 件/千克 | | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --化学纤维制： | | | | | | | --Of man-made fibres： |
| 6202.9310 | ---羽绒服 | 17.5 | 130 | 17 | 17 | 件/千克 | | ---Padded with feathers or down |
| 6202.9390 | ---其他 | 17.5 | 130 | 17 | 17 | 件/千克 | | ---Other |
| 6202.9900 | --其他纺织材料制 | 16 | 100 | 17 | 17 | 件/千克 | | --Of other textile materials |
| **62.03** | **男式西服套装、便服套装、上衣、长裤、护胸背带工装裤、马裤及短裤(游泳裤除外)：** | | | | | | | **Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swim wear)：** |
| | -西服套装： | | | | | | | -Suits： |
| 6203.1100[暂] | --羊毛或动物细毛制 | 10 | 130 | 17 | 17 | 套/千克 | | --Of wool or fine animal hair |
| 6203.1200 | --合成纤维制 | 17.5 | 130 | 17 | 16 | 套/千克 | | --Of synthetic fibres |
| 6203.1200 10 | 合成纤维制男式西服套装(含羊毛或动物细毛36%及以上) | 17.5 | 130 | 17 | 17 | 套/千克 | | Men's or boys' suits, containing ≥36% by weight of wool or fine animal hair, of synthetic fibres |
| 6203.1200 90 | 其他合成纤维制男式西服套装 | 17.5 | 130 | 17 | 17 | 套/千克 | | Other men's or boys' suits of synthetic fibres |
| | --其他纺织材料制： | | | | | | | --Of other textile materials： |
| 6203.1910 | ---丝及绢丝制 | 17.5 | 100 | 17 | 17 | 套/千克 | | ---Of silk or spun silk |
| 6203.1990 | ---其他 | 17.5 | 100 | 17 | 17 | 套/千克 | | ---Other |
| | -便服套装： | | | | | | | -Ensembles： |
| 6203.2200 | --棉制 | 17.5 | 90 | 17 | 17 | 套/千克 | | --Of cotton |
| 6203.2300 | --合成纤维制 | 17.5 | 130 | 17 | 17 | 套/千克 | | --Of synthetic fibres |
| | --其他纺织材料制： | | | | | | | --Of other textile materials： |
| 6203.2910 | ---丝及绢丝制 | 17.5 | 130 | 17 | 17 | 套/千克 | | ---Of silk or spun silk |
| 6203.2920 | ---羊毛或动物细毛制 | 17.5 | 130 | 17 | 17 | 套/千克 | | ---Of wool or fine animal hair |
| 6203.2990 | ---其他 | 17.5 | 100 | 17 | 17 | 套/千克 | | ---Other |
| | -上衣： | | | | | | | -Jackets and blazers： |
| 6203.3100[暂] | --羊毛或动物细毛制 | 8 | 130 | 17 | 16 | 件/千克 | | --Of wool or fine animal hair |
| 6203.3100[暂] 10 | 毛制男式西服式上衣(羊毛或动物细毛制) | 8 | 130 | 17 | 17 | 件/千克 | | Men's or boys' suit jackets and blazers, of wool or fine animal hair |
| 6203.3100[暂] 90 | 毛制男式其他上衣(羊毛或动物细毛制) | 8 | 130 | 17 | 17 | 件/千克 | | Other men's or boys' jackets and blazers, of wool or fine animal hair |
| 6203.3200 | --棉制 | 16 | 90 | 17 | 16 | 件/千克 | | --Of cotton |
| 6203.3200 10 | 棉制工业及职业用男式上衣 | 16 | 90 | 17 | 17 | 件/千克 | | Men's or boys' jackets and blazers of cotton, industrial and career apparel |
| 6203.3200 90 | 棉制其他男式上衣 | 16 | 90 | 17 | 17 | 件/千克 | | Men's or boys' jackets and blazers of cotton |
| 6203.3300 | --合成纤维制 | 17.5 | 130 | 17 | 17 | 件/千克 | | --Of synthetic fibres |
| | --其他纺织材料制： | | | | | | | --Of other textile materials： |
| 6203.3910 | ---丝及绢丝制 | 16 | 130 | 17 | 16 | 件/千克 | | ---Of silk or spun silk |
| 6203.3910 10 | 丝制男式上衣(含丝70%及以上) | 16 | 130 | 17 | 17 | 件/千克 | | Men's or boys' jackets and blazers of silk, containing ≥70% by weight of silk |
| 6203.3910 90 | 丝制男式上衣(含丝70%以下) | 16 | 130 | 17 | 17 | 件/千克 | | Men's or boys' jackets and blazers of silk, containing <70% by weight of silk |
| 6203.3990 | ---其他 | 16 | 100 | 17 | 17 | 件/千克 | | ---Other |
| | -长裤、护胸背带工装裤、马裤及短裤： | | | | | | | -Trousers, bib and brace overalls, breeches and shorts： |
| 6203.4100 | --羊毛或动物细毛制 | 16 | 130 | 17 | 16 | 条/千克 | | --Of wool or fine animal hair |
| 6203.4100 22 | 毛制男式长裤、马裤(羊毛或动物细毛制,含8-18号男童) | 16 | 130 | 17 | 17 | 条/千克 | A | Men's trousers, breeches, including boys' No.8 ~ No.18, of wool or fine animal hair |
| 6203.4100 29 | 毛制其他男童长裤、马裤(羊毛或动物细毛制) | 16 | 130 | 17 | 17 | 条/千克 | A | Other boys' trousers, breeches, of wool or fine animal hair |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6203.4100 90 | 毛制其他男式长裤、护胸背带工装裤、马裤及短裤 | 16 | 130 | 17 | 17 | 条/千克 | | Wool other men´s trousers, bib and brace overalls, breeches and shorts |
| | --棉制： | | | | | | | --Of cotton: |
| 6203.4210 | ---阿拉伯裤 | 16 | 90 | 17 | 17 | 条/千克 | | ---Arabian trousers |
| 6203.4290 | ---其他 | 16 | 90 | 17 | 16 | 条/千克 | | ---Other |
| 6203.4290 15 | 棉制其他男童护胸背带工装裤(带防寒衬里) | 16 | 90 | 17 | 17 | 条/千克 | A | Other boys' bib and brace overalls, with thermal lining, of cotton |
| 6203.4290 19 | 棉制其他男童护胸背带工装裤 | 16 | 90 | 17 | 17 | 条/千克 | A | Other boys' bib and brace overalls of cotton |
| 6203.4290 49 | 棉制其他男童长裤、马裤(游戏装,不带防寒衬里) | 16 | 90 | 17 | 17 | 条/千克 | A | Other boys' trousers, breeches, of cotton, playsuit, without thermal lining |
| 6203.4290 62 | 棉制男式长裤、马裤(非游戏装,不带防寒衬里,含8-18号男童) | 16 | 90 | 17 | 17 | 条/千克 | A | Men's trousers, breeches, including boys' No.8~No.18, of cotton, other than playsuit, without thermal lining |
| 6203.4290 69 | 棉制其他男童长裤、马裤(非游戏装,不带防寒衬里) | 16 | 90 | 17 | 17 | 条/千克 | A | Other boys' trousers, breeches, of cotton, other than playsuit, without thermal lining |
| 6203.4290 90 | 棉制其他男式长裤、护胸背带工装裤、马裤及短裤 | 16 | 90 | 17 | 17 | 条/千克 | | Other men's or boys' trousers, breeches and shorts, of cotton, knitted or crocheted |
| | --合成纤维制： | | | | | | | --Of synthetic fibres: |
| 6203.4310 | ---阿拉伯裤 | 17.5 | 130 | 17 | 17 | 条/千克 | | ---Arabian trousers |
| 6203.4390 | ---其他 | 17.5 | 130 | 17 | 16 | 条/千克 | | ---Other |
| 6203.4390 15 | 其他合成纤维制男童护胸背带工装裤(带防寒衬里) | 17.5 | 130 | 17 | 17 | 条/千克 | A | Other boys' bib and brace overalls, with thermal lining of synthetic fibres |
| 6203.4390 19 | 其他合成纤维制男童护胸背带工装裤 | 17.5 | 130 | 17 | 17 | 条/千克 | A | Other boys' bib and brace overalls of synthetic fibres |
| 6203.4390 49 | 其他合成纤维制男童长裤、马裤(不带防寒衬里,含羊毛或动物细毛36%及以上) | 17.5 | 130 | 17 | 17 | 条/千克 | A | Boys' trousers, breeches, containing≥36% by weight of wool or fine animal hair, without thermal lining, of synthetic fibres |
| 6203.4390 61 | 其他合成纤维制男式长裤、马裤(不带防寒衬里,游戏装,含8-18号男童) | 17.5 | 130 | 17 | 17 | 条/千克 | A | Other men's trousers, breeches, of synthetic fibres, without thermal lining, including boys' No.8~No.18, playsuit |
| 6203.4390 69 | 其他合成纤维制其他男童长裤、马裤(不带防寒衬里,游戏装) | 17.5 | 130 | 17 | 17 | 条/千克 | A | Other boys' trousers, breeches, playsuit, of synthetic fibres, without thermal lining |
| 6203.4390 82 | 其他合成纤维制男童长裤、马裤(不带防寒衬里,非游戏装和滑雪裤,指8-18号男童) | 17.5 | 130 | 17 | 17 | 条/千克 | A | Other men's trousers, breeches, including boys'No.8~No.18, of synthetic fibres, other than playsuit or ski trousers without thermal lining |
| 6203.4390 89 | 其他合成纤维制其他男童长裤、马裤(不带防寒衬里,非游戏装和滑雪裤) | 17.5 | 130 | 17 | 17 | 条/千克 | A | Other boys' trousers, breeches of synthetic fibres, other than playsuit or ski trousers without thermal lining |
| 6203.4390 90 | 合纤制其他男式长裤、护胸背带工装裤、马裤及短裤 | 17.5 | 130 | 17 | 17 | 条/千克 | | Men's knitted or crocheted trousers breeches, bib and brace overalls of woven fabrics |
| | --其他纺织材料制： | | | | | | | --Of other textile materials: |
| 6203.4910 | ---阿拉伯裤 | 16 | 100 | 17 | 17 | 条/千克 | | ---Arabian trousers |
| 6203.4990 | ---其他 | 16 | 100 | 17 | 16 | 条/千克 | | ---Other |
| 6203.4990 12 | 人造纤维制男童护胸背带工装裤(带防寒衬里) | 16 | 100 | 17 | 17 | 条/千克 | A | Boys' bib and brace overalls, with thermal lining, of artificial fibres |
| 6203.4990 19 | 人造纤维制男童护胸背带工装裤 | 16 | 100 | 17 | 17 | 条/千克 | A | Boys' bib and brace overalls, of artificial fibres |
| 6203.4990 90 | 其他材料制其他男式长裤、护胸背带工装裤、马裤及短裤 | 16 | 100 | 17 | 17 | 条/千克 | | Other men's or boys' trousers, breeches and shorts, of other textile materials |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **62.04** | **女式西服套装、便服套装、上衣、连衣裙、裙子、裙裤、长裤、护胸背带工装裤、马裤及短裤(游泳服除外):** | | | | | | | **Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):** |
| | -西服套装: | | | | | | | -Suits: |
| 6204.1100[暂] | --羊毛或动物细毛制 | 10 | 130 | 17 | 17 | 套/千克 | | --Of wool or fine animal hair |
| 6204.1200 | --棉制 | 17.5 | 90 | 17 | 16 | 套/千克 | | --Of cotton |
| 6204.1200 10 | 含裤子的棉制女式西服套装 | 17.5 | 90 | 17 | 17 | 套/千克 | | Women's or girls' suits, including trousers, of cotton |
| 6204.1200 90 | 不含裤子的棉制女式西服套装 | 17.5 | 90 | 17 | 17 | 套/千克 | | Women's or girls' suits, not including trousers, of cotton |
| 6204.1300 | --合成纤维制 | 17.5 | 130 | 17 | 16 | 套/千克 | | --Of synthetic fibres |
| 6204.1300 10 | 合成纤维制女式西服套装(含羊毛或动物细毛36%及以上) | 17.5 | 130 | 17 | 17 | 套/千克 | | Women's or girls' suits, containing ≥36% by weight of wool or fine animal hair, of synthetic fibres |
| 6204.1300 90 | 其他合成纤维制女式西服套装 | 17.5 | 130 | 17 | 17 | 套/千克 | | Other women's or girls' suits of synthetic fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6204.1910 | ---丝及绢丝制 | 17.5 | 100 | 17 | 17 | 套/千克 | | ---Of silk or spun silk |
| 6204.1990 | ---其他 | 17.5 | 100 | 17 | 17 | 套/千克 | | ---Other |
| | -便服套装: | | | | | | | -Ensembles: |
| 6204.2100 | --羊毛或动物细毛制 | 17.5 | 130 | 17 | 17 | 套/千克 | | --Of wool or fine animal hair |
| 6204.2200 | --棉制 | 17.5 | 90 | 17 | 17 | 套/千克 | | --Of cotton |
| 6204.2300 | --合成纤维制 | 20 | 130 | 17 | 17 | 套/千克 | | --Of synthetic fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6204.2910 | ---丝及绢丝制 | 20 | 130 | 17 | 16 | 套/千克 | | ---Of silk or spun silk |
| 6204.2910 10 | 丝制女式便服套装(含丝及绢丝≥70%) | 20 | 130 | 17 | 17 | 套/千克 | | Women's or girls' ensembles, containing ≥70% by weight of silk or spun silk |
| 6204.2910 90 | 丝制其他女式便服套装(含丝及绢丝<70%) | 20 | 130 | 17 | 17 | 套/千克 | | Women's or girls' ensembles, containing <70% by weight of silk or spun silk |
| 6204.2990 | ---其他 | 14 | 100 | 17 | 17 | 套/千克 | | ---Other |
| | -上衣: | | | | | | | -Jackets and blazers: |
| 6204.3100[暂] | --羊毛或动物细毛制 | 8 | 130 | 17 | 17 | 件/千克 | | --Of wool or fine animal hair |
| 6204.3200 | --棉制 | 16 | 90 | 17 | 16 | 件/千克 | | --Of cotton |
| 6204.3200 10 | 棉制女式上衣(工业及职业用) | 16 | 90 | 17 | 17 | 件/千克 | | Women's or girls' jackets and blazers of cotton, industrial and career apparel |
| 6204.3200 90 | 棉制其他女式上衣 | 16 | 90 | 17 | 17 | 件/千克 | | Women's or girls' jackets and blazers of cotton |
| 6204.3300 | --合成纤维制 | 17.5 | 130 | 17 | 17 | 件/千克 | | --Of synthetic fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6204.3910 | ---丝及绢丝制 | 16 | 130 | 17 | 16 | 件/千克 | | ---Of silk or spun silk |
| 6204.3910 10 | 丝制女式上衣(含丝及绢丝70%及以上) | 16 | 130 | 17 | 17 | 件/千克 | | Women's or girls' jackets and blazers of silk, containing ≥70% by weight of silk or spun silk |
| 6204.3910 90 | 丝制其他女式上衣(含丝及绢丝70%以下) | 16 | 130 | 17 | 17 | 件/千克 | | Women's or girls' jackets and blazers of silk, containing<70% by weight of silk or spun silk |
| 6204.3990 | ---其他 | 16 | 100 | 17 | 17 | 件/千克 | | ---Other |
| | -连衣裙: | | | | | | | -Dresses: |
| 6204.4100 | --羊毛或动物细毛制 | 16 | 130 | 17 | 17 | 件/千克 | | --Of wool or fine animal hair |
| 6204.4200 | --棉制 | 16 | 90 | 17 | 17 | 件/千克 | | --Of cotton |
| 6204.4300 | --合成纤维制 | 17.5 | 130 | 17 | 16 | 件/千克 | | --Of synthetic fibres |
| 6204.4300 10 | 合成纤维制女式连衣裙(含羊毛或动物细毛≥36%) | 17.5 | 130 | 17 | 17 | 件/千克 | | Women's or girls' dresses of synthetic fibres, containing ≥36% by weight of wool or fine animal hair |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6204.4300 90 | 合成纤维制其他女式连衣裙 | 17.5 | 130 | 17 | 17 | 件/千克 | | Other women's or girls' dresses of synthetic fibres |
| 6204.4400 | --人造纤维制 | 16 | 130 | 17 | 16 | 件/千克 | | --Of artificial fibres |
| 6204.4400 10 | 人造纤维制女式连衣裙(含羊毛或动物细毛≥36%) | 16 | 130 | 17 | 17 | 件/千克 | | Women's or girls' dresses of artificial fibres, containing≥36% by weight of wool or fine animal hair |
| 6204.4400 90 | 人造纤维制其他女式连衣裙 | 16 | 130 | 17 | 17 | 件/千克 | | Other women's or girls' dresses of artificial fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6204.4910 | ---丝及绢丝制 | 16 | 130 | 17 | 16 | 件/千克 | | ---Of silk or spun silk |
| 6204.4910 10 | 丝制女式连衣裙(含丝及绢丝70%及以上) | 16 | 130 | 17 | 17 | 件/千克 | | Women's or girls' dresses of silk, containing≥70% by weight of silk or spun silk |
| 6204.4910 90 | 丝制其他女式连衣裙(含丝及绢丝70%以下) | 16 | 130 | 17 | 17 | 件/千克 | | Other women's or girls' dresses of silk, containing<70% by weight of silk or spun silk |
| 6204.4990 | ---其他 | 16 | 100 | 17 | 17 | 件/千克 | | ---Other |
| | -裙子及裙裤: | | | | | | | -Skirts and divided skirts: |
| 6204.5100 | --羊毛或动物细毛制 | 14 | 130 | 17 | 17 | 件/千克 | | --Of wool or fine animal hair |
| 6204.5200 | --棉制 | 14 | 90 | 17 | 17 | 件/千克 | | --Of cotton |
| 6204.5300 | --合成纤维制 | 16 | 130 | 17 | 16 | 件/千克 | | --Of synthetic fibres |
| 6204.5300 10 | 合成纤维制女式裙子及裙裤(含羊毛或动物细毛≥36%) | 16 | 130 | 17 | 17 | 件/千克 | | Women's or girls' skirts and divided skirts, of synthetic fibres, containing≥36% by weight of wool or fine animal hair |
| 6204.5300 90 | 合成纤维制其他女式裙子及裙裤 | 16 | 130 | 17 | 17 | 件/千克 | | Women's or girls' skirts and divided skirts, of synthetic fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6204.5910 | ---丝及绢丝制 | 14 | 130 | 17 | 16 | 件/千克 | | ---Of silk or spun silk |
| 6204.5910 10 | 丝制女式裙子及裙裤(含丝70%及以上) | 14 | 130 | 17 | 17 | 件/千克 | | Women's or girls' skirts and divided skirts, containing≥70% by weight of silk |
| 6204.5910 90 | 其他丝制女式裙子及裙裤(含丝70%以下) | 14 | 130 | 17 | 17 | 件/千克 | | Women's or girls' skirts and divided skirts, containing<70% by weight of silk |
| 6204.5990 | ---其他 | 14 | 100 | 17 | 17 | 件/千克 | | ---Other |
| | -长裤、护胸背带工装裤、马裤及短裤: | | | | | | | -Trousers, bib and brace overalls, breeches and shorts: |
| 6204.6100 | --羊毛或动物细毛制 | 16 | 130 | 17 | 17 | 条/千克 | | --Of wool or fine animal hair |
| 6204.6200 | --棉制 | 16 | 90 | 17 | 17 | 条/千克 | | --Of cotton |
| 6204.6300 | --合成纤维制 | 17.5 | 130 | 17 | 17 | 条/千克 | | --Of synthetic fibres |
| 6204.6900 | --其他纺织材料制 | 16 | 100 | 17 | 17 | 条/千克 | | --Of other textile materials |
| **62.05** | **男衬衫:** | | | | | | | **Men's or boys' shirts:** |
| 6205.2000 | -棉制 | 16 | 90 | 17 | 16 | 件/千克 | | -Of cotton |
| 6205.2000 10 | 不带特制领的棉制男成人衬衫(含男童8-18号衬衫) | 16 | 90 | 17 | 17 | 件/千克 | A | Men's shirts and boys' No.8~No.18, without specially made collar, of cotton |
| 6205.2000 91 | 其他棉制男童游戏套装衬衫(不包括长衬衫) | 16 | 90 | 17 | 17 | 件/千克 | A | Boy's shirts, playsuit, other than long shirts, of cotton |
| 6205.2000 99 | 其他棉制男式衬衫 | 16 | 90 | 17 | 17 | 件/千克 | A | Other men's or boys' shirts, of cotton |
| 6205.3000 | -化学纤维制 | 16 | 130 | 17 | 16 | 件/千克 | | -Of man-made fibres |
| 6205.3000 11 | 不带特制领的化学纤维制男式衬衫(含羊毛或动物细毛36%及以上,含男童8-18号衬衫) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' shirts, without specially made collar, containing≥36% by weight of wool or fine animal hair, including boys' No.8~No.18, of man-made fibres |
| 6205.3000 19 | 不带特制领的化学纤维制其他男童衬衫(含羊毛或动物细毛36%及以上) | 16 | 130 | 17 | 17 | 件/千克 | A | Boys' shirts, without specially made collar, containing≥36% by weight of wool or fine animal hair, of man-made fibres |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6205.3000 91 | 化学纤维制其他男成人及男童衬衫(不带特制领,男童衬衫指8-18号) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' shirts without specially made collar, including boys' No.8~No.18, of man-made fibres |
| 6205.3000 92 | 化学纤维制其他男童游戏套装衬衫 | 16 | 130 | 17 | 17 | 件/千克 | A | Other boy's shirts of playsuit, of man-made fibres |
| 6205.3000 99 | 化学纤维制其他男成人衬衫 | 16 | 130 | 17 | 17 | 件/千克 | A | Other men's shirts of man-made fibres |
| | -其他纺织材料制: | | | | | | | -Of other textile materials: |
| 6205.9010 | ---丝及绢丝制 | 16 | 130 | 17 | 16 | 件/千克 | | ---Of silk or spun silk |
| 6205.9010 11 | 不带特制领的丝制非针织男式衬衫(含丝70%及以上,含男童8-18号衬衫) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of silk, without specially made collar, not knitted, containing ≥ 70% by weight of silk, including boys' No.8~No.18 |
| 6205.9010 19 | 丝制非针织其他男式衬衫(含丝70%及以上) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of silk, not knitted, containing ≥70% by weight of silk |
| 6205.9010 21 | 丝制其他非针织男式衬衫(棉限内,不带特制领的,含男童8-18号衬衫) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of silk, not knitted, without specially made collar, including boys' No.8~No.18, cotton within limitations |
| 6205.9010 29 | 丝制其他非针织其他男式衬衫(棉限内) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of silk, not knitted, cotton within limitations |
| 6205.9010 31 | 丝制其他非针织男式衬衫(羊毛限内,不带特制领的,含男童8-18号衬衫) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of silk, not knitted, without specially made collar, including boys' No.8~No.18, wool within limitations |
| 6205.9010 39 | 丝制其他非针织其他男式衬衫(羊毛限内) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of silk, not knitted, wool within limitations |
| 6205.9010 41 | 丝制非针织男式衬衫(化学纤维限内,不带特制领的,含男童8-18号衬衫) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of silk, not knitted, without specially made collar, including boys' No.8~No.18, man-made fibres within limitations |
| 6205.9010 49 | 丝制其他非针织其他男式衬衫(化学纤维限内) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of silk, not knitted, man-made fibres within limitations |
| 6205.9010 91 | 未列名丝制非针织男式衬衫(含丝70%以下,不带特制领的,含男童8-18号衬衫) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of silk, not knitted, containing<70% by weight of silk, without specially made collar, including boys' No.8~No.18, not elsewhere specified or included |
| 6205.9010 99 | 未列名丝制非针织其他男式衬衫(含丝70%以下) | 16 | 130 | 17 | 17 | 件/千克 | A | Other men's or boys' shirts of silk, not knitted, containing<70% by weight of silk, not elsewhere specified or included |
| 6205.9020 | ---羊毛或动物细毛制 | 16 | 100 | 17 | 17 | 件/千克 | A | ---Of wool or fine animal hair |
| 6205.9090 | ---其他 | 16 | 100 | 17 | 16 | 件/千克 | | ---Other |
| 6205.9090 11 | 其他纺织材料制男式衬衫(棉限内,不带特制领的,含男童8-18号衬衫) | 16 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of other textile materials, without specially made collar, including boys' No.8~No.18, cotton within limitations |
| 6205.9090 19 | 其他纺织材料制其他男式衬衫(棉纤限内) | 16 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of other textile materials, cotton or man-made fibres within limitations |
| 6205.9090 21 | 其他纺织材料制男式衬衫(羊毛限内,不带特制领的,含男童8-18号衬衫) | 16 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of other textile materials, without specially made collar, including boys' No.8~No.18, wool within limitations |
| 6205.9090 29 | 其他纺织材料制其他男式衬衫(羊毛限内) | 16 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of other textile materials, wool or man-made fibres within limitations |
| 6205.9090 31 | 其他纺织材料制男式衬衫(化学纤维限内,不带制特领的,含男童8-18号衬衫) | 16 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of other textile materials, without specially made collar, including boys' No.8~No.18, man-made fibres within limitations |
| 6205.9090 39 | 其他纺织材料制其他男式衬衫(化学纤维限内) | 16 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of other textile materials, man-made fibres within limitations |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6205.9090 91 | 未列名纺织材料制男式衬衫(不带特制领的,含男童8-18号衬衫) | 16 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' shirts of other textile materials, without speciallymade collar, including boys' No.8~No.18, not elsewhere specified or included |
| 6205.9090 99 | 未列名纺织材料制其他男式衬衫 | 16 | 100 | 17 | 17 | 件/千克 | A | Other men's or boys' shirts of other textile materials, not elsewhere specified or included |
| **62.06** | **女衬衫:** | | | | | | | **Women's or girls' blouses, shirts and shirt-blouses:** |
| 6206.1000 | -丝及绢丝制 | 16 | 130 | 17 | 16 | 件/千克 | | -Of silk or spun silk |
| 6206.1000 11 | 丝及绢丝制女式衬衫(棉限内,成人及7-16号女童衬衫) | 16 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' shirts of silk or spun silk, cotton within limitations, including girls' No.7~No.16 |
| 6206.1000 19 | 丝及绢丝制其他女童衬衫(棉限内) | 16 | 130 | 17 | 17 | 件/千克 | A | Other girls' shirts of silk or spun silk, cotton within limitations |
| 6206.1000 21 | 丝及绢丝制女式衬衫(羊毛限内,成人及7-16号女童衬衫) | 16 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' shirts of silk or spun silk, wool within limitations, including girls' No.7~No.16 |
| 6206.1000 29 | 丝及绢丝制其他女童衬衫(羊毛限内) | 16 | 130 | 17 | 17 | 件/千克 | A | Other girls' shirts of silk and spun silk, wool within limitations |
| 6206.1000 31 | 丝及绢丝制女式衬衫(化学纤维限内,成人及7-16号女童衬衫) | 16 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' shirts of silk and spun silk, including girls' No.7~No.16, man-made fibres within limitations |
| 6206.1000 39 | 丝及绢丝制其他女童衬衫(化学纤维限内) | 16 | 130 | 17 | 17 | 件/千克 | A | Other girls' shirts of silk and spun silk, man-made fibres within limitations |
| 6206.1000 41 | 丝制女成人及7-16号女童衬衫(含丝70%及以上) | 16 | 130 | 17 | 17 | 件/千克 | A | Women's shirts of silk, containing ≥70% by weight of silk, including girls' No.7~No.16 |
| 6206.1000 49 | 其他丝及绢丝制女童衬衫(含丝70%及以上) | 16 | 130 | 17 | 17 | 件/千克 | A | Other girls' shirts of silk and spun silk, containing ≥70% by weight of silk |
| 6206.1000 91 | 丝制女成人及7-16号女童衬衫(含丝70%以下) | 16 | 130 | 17 | 17 | 件/千克 | A | Women's shirts of silk, containing<70% by weight of silk, including girls' No.7~No.16 |
| 6206.1000 99 | 其他丝及绢丝制女童衬衫(含丝70%以下) | 16 | 130 | 17 | 17 | 件/千克 | A | Other girls' shirts of silk and spun silk, containing<70% by weight of silk |
| 6206.2000 | -羊毛或动物细毛制 | 16 | 130 | 17 | 16 | 件/千克 | | -Of wool or fine animal hair |
| 6206.2000 10 | 毛制女成人及7-16号女童衬衫 | 16 | 130 | 17 | 17 | 件/千克 | A | Women's and girls No.7~No.16 shirts, of wool or fine animal hair |
| 6206.2000 90 | 其他羊毛或动物细毛制女童衬衫 | 16 | 130 | 17 | 17 | 件/千克 | A | Other girls' shirts of wool or fine animal hair |
| 6206.3000 | -棉制 | 16 | 90 | 17 | 16 | 件/千克 | | -Of cotton |
| 6206.3000 10 | 棉制女成人及7-16号女童衬衫 | 16 | 90 | 17 | 17 | 件/千克 | A | Women's and girls' No.7~No.16 shirts, of cotton |
| 6206.3000 20 | 棉制女童游戏套装衫(含游戏套装衬衫) | 16 | 90 | 17 | 17 | 件/千克 | A | Girls' shirt of playsuit, of cotton |
| 6206.3000 90 | 其他棉制女式衬衫 | 16 | 90 | 17 | 17 | 件/千克 | A | Other women's or girls' shirts of cotton |
| 6206.4000 | -化学纤维制 | 17.5 | 130 | 17 | 16 | 件/千克 | | -Of man-made fibres |
| 6206.4000 11 | 化学纤维制女成人及女童衬衫(含羊毛或动物细毛36%及以上,成人及7-16号女童衬衫) | 17.5 | 130 | 17 | 17 | 件/千克 | A | Women's and girls' No.7~No.16 shirts, containing ≥36% by weight of wool or fine animal hair, of man-made fibres |
| 6206.4000 19 | 化学纤维制女成人及女童衬衫(含羊毛或动物细毛36%及以上) | 17.5 | 130 | 17 | 17 | 件/千克 | A | Other women's or girls' shirts, containing ≥36% by weight of wool or fine animal hair, of man-made fibres |
| 6206.4000 20 | 化学纤维制女成人及7-16号女童衬衫 | 17.5 | 130 | 17 | 17 | 件/千克 | A | Women's shirts and girls' No.7~No.16, of man-made fibres |
| 6206.4000 30 | 化学纤维制女童游戏套装衫 | 17.5 | 130 | 17 | 17 | 件/千克 | A | Girls' shirts, playsuit, of man-made fibres |
| 6206.4000 90 | 其他化学纤维制女式衬衫 | 17.5 | 130 | 17 | 17 | 件/千克 | A | Other women's or girls' shirts of man-made fibres |
| 6206.9000 | -其他纺织材料制 | 16 | 100 | 17 | 16 | 件/千克 | | -Of other textile materials |
| 6206.9000 10 | 其他纺织材料制女式衬衫(棉限内) | 16 | 100 | 17 | 17 | 件/千克 | A | Women's or girls' shirts of other textile materials, cotton within limitations |
| 6206.9000 20 | 其他纺织材料制女式衬衫(羊毛限内) | 16 | 100 | 17 | 17 | 件/千克 | A | Women's or girls' shirts of other textile materials, wool within limitations |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6206.9000 30 | 其他纺织材料制女式衬衫(化学纤维限内) | 16 | 100 | 17 | 17 | 件/千克 | A | Women's or girls' shirts of other textile materials, man-made fibres within limitations |
| 6206.9000 91 | 其他纺织材料制女成人及女童衬衫(女童衬衫指7-16号) | 16 | 100 | 17 | 17 | 件/千克 | A | Women's and girls' No.7~No.16, shirts of other textile materials |
| 6206.9000 99 | 其他纺织材料制女成人及女童衬衫 | 16 | 100 | 17 | 17 | 件/千克 | A | Other women's or girls' shirts of other textile materials |
| **62.07** | **男式背心及其他内衣、内裤、三角裤、长睡衣、睡衣裤、浴衣、晨衣及类似品:** | | | | | | | **Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:** |
| | -内裤及三角裤: | | | | | | | -Underpants and briefs: |
| 6207.1100 | --棉制 | 14 | 90 | 17 | 17 | 件/千克 | A | --Of cotton |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6207.1910 | ---丝及绢丝制 | 14 | 130 | 17 | 16 | 件/千克 | | ---Of silk or spun silk |
| 6207.1910 10 | 含丝70%及以上男式内裤及三角裤 | 14 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' underpants and briefs, containing ≥70% by weight of silk |
| 6207.1910 90 | 含丝70%以下男式内裤及三角裤 | 14 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' underpants and briefs, containing <70% by weight of silk |
| 6207.1920 | ---化学纤维制 | 16 | 130 | 17 | 17 | 件/千克 | A | ---Of man-made fibres |
| 6207.1990 | ---其他 | 14 | 100 | 17 | 16 | 件/千克 | | ---Other |
| 6207.1990 10 | 毛制男式内裤及三角裤 | 14 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' underpants and briefs of wool or fine animal hair |
| 6207.1990 90 | 其他材料制男式内裤及三角裤 | 14 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' underpants and briefs of other textile materials |
| | -长睡衣及睡衣裤: | | | | | | | -Nightshirts and pyjamas: |
| 6207.2100 | --棉制 | 14 | 90 | 17 | 17 | 件/千克 | A | --Of cotton |
| 6207.2200 | --化学纤维制 | 16 | 130 | 17 | 17 | 件/千克 | A | --Of man-made fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6207.2910 | ---丝及绢丝制 | 14 | 130 | 17 | 16 | 件/千克 | | ---Of silk or spun silk |
| 6207.2910 11 | 含丝70%及以上男式长睡衣、睡衣裤(含8-18号男童长睡衣、睡衣裤) | 14 | 130 | 17 | 17 | 件/千克 | A | Men's nightshirts and pyjamas containing ≥70% by weight of silk, including boys' No.8~No.18 |
| 6207.2910 19 | 含丝70%以下男式长睡衣、睡衣裤(含8-18号男童长睡衣、睡衣裤) | 14 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' nightshirts and pyjamas, containing <70% by weight of silk, including boys' No.8~No.18 |
| 6207.2910 91 | 其他含丝≥70%男童长睡衣、睡衣裤 | 14 | 130 | 17 | 17 | 件/千克 | A | Other boys' nightshirts and pyjamas, containing ≥70% by weight of silk |
| 6207.2910 99 | 其他含丝<70%男童长睡衣、睡衣裤 | 14 | 130 | 17 | 17 | 件/千克 | A | Other boys' nightshirts and pyjamas, containing <70% by weight of silk |
| 6207.2990 | ---其他 | 14 | 100 | 17 | 16 | 件/千克 | | ---Other |
| 6207.2990 10 | 毛制男式长睡衣及睡衣裤 | 14 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' nightshirts and pyjamas, of wool or fine animal hair |
| 6207.2990 91 | 其他材料制男式长睡衣及睡衣裤(含8-18号男童长睡衣及睡衣裤) | 14 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' nightshirts and pyjamas, of other textile materials, including boys' No.8~No.18 |
| 6207.2990 99 | 其他材料制男童长睡衣及睡衣裤 | 14 | 100 | 17 | 17 | 件/千克 | A | Boys' nightshirts and pyjamas of other textile materials |
| | -其他: | | | | | | | -Other: |
| 6207.9100 | --棉制 | 14 | 90 | 17 | 16 | 件/千克 | | --Of cotton |
| 6207.9100 11 | 棉制男式内衣式背心 | 14 | 90 | 17 | 17 | 件/千克 | A | Men's or boys' singlets, vest style, of cotton |
| 6207.9100 12 | 棉制男式非内衣式背心(男成人及8-18号男童背心) | 14 | 90 | 17 | 17 | 件/千克 | A | Men's and boys' No.8~No.18 singlets, of cotton, non-vest style |
| 6207.9100 19 | 棉制其他男童非内衣式背心 | 14 | 90 | 17 | 17 | 件/千克 | A | Other boy's singlets of cotton, non-vests style |
| 6207.9100 91 | 棉制男式浴衣、晨衣及类似品 | 14 | 90 | 17 | 17 | 件/千克 | A | Men's or boys' bathrobes, dressing gowns and similar articles of cotton |
| 6207.9100 92 | 棉制男式睡衣、睡裤(男成人及8-18号男童背心) | 14 | 90 | 17 | 17 | 件/千克 | A | Men's or boys' nightshirts and pyjamas, men's and boy's No.8~No.18 singlets, of cotton |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6207.9100 99 | 棉制男式其他内衣(男成人及8-18号男童背心) | 14 | 90 | 17 | 17 | 件/千克 | A | Other men's or boys' vests, men's and boys' No.8~No.18 singlets, of cotton |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6207.9910 | ---丝及绢丝制 | 14 | 130 | 17 | 16 | 件/千克 | | ---Of silk or apun silk |
| 6207.9910 11 | 丝制男式内衣式背心(含丝70%及以上) | 14 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' singlets of silk, vest style, containing ≥70% by weight of silk |
| 6207.9910 19 | 丝制其他男式内衣式背心 | 14 | 130 | 17 | 17 | 件/千克 | A | Other men's or boys' singlets of sil, vest style |
| 6207.9910 21 | 丝制男式非内衣式背心(含丝70%及以上) | 14 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' singlets of silk, non-vest style, containing≥70% by weight of silk |
| 6207.9910 29 | 丝制其他男式非内衣式背心 | 14 | 130 | 17 | 17 | 件/千克 | A | Other men's or boys' singlets of silk, non-vests style |
| 6207.9910 91 | 丝制男睡衣,浴衣,晨衣及类似品(含丝70%及以上) | 14 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' bathrobes, dressing gowns and similar articles, of silk, containing≥70% by weight of silk |
| 6207.9910 99 | 丝制其他男睡衣,浴衣,晨衣(含类似品) | 14 | 130 | 17 | 17 | 件/千克 | A | Other men's or boys' pyjamas, bathrobes, dressing gowns and similar articles, of silk |
| 6207.9920 | ---化学纤维制 | 16 | 130 | 17 | 16 | 件/千克 | | ---Of man-made fibres |
| 6207.9920 11 | 化学纤维制男式内衣式背心 | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' singlets, vest style, of man-made fibres |
| 6207.9920 12 | 化学纤维制男式非内衣式背心(男成人及8-18号男童背心) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' singlets, non-vests style, men's and boys' No.8~No.18 singlets, of man-made fibres |
| 6207.9920 19 | 化学纤维制其他男式非内衣式背心 | 16 | 130 | 17 | 17 | 件/千克 | A | Other men's or boys' singlets, non-vests style, of man-made fibres |
| 6207.9920 21 | 化学纤维制男式浴衣、晨衣(含羊毛或动物细毛36%及以上,含类似品) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' bathrobes, dressing gowns and similar articles, containing≥36% by weight of wool or fine animal hair, of man-made fibres |
| 6207.9920 29 | 其他化学纤维制男浴衣、晨衣(含类似品) | 16 | 130 | 17 | 17 | 件/千克 | A | Other men's or boys' bathrobes, dressing gowns and similar articles, of man-made fibres |
| 6207.9920 91 | 化学纤维制男睡衣、睡裤(含类似品) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' nightshirts, pyjamas and similar articles, of man-made fibres |
| 6207.9920 99 | 化学纤维制男式其他内衣(含类似品) | 16 | 130 | 17 | 17 | 件/千克 | A | Other men's or boys' vest and similar articles of man-made fibres |
| 6207.9990 | ---其他 | 14 | 100 | 17 | 16 | 件/千克 | | ---Other |
| 6207.9990 11 | 毛制男式内衣式背心 | 14 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' singlets, vests style, of wool or fine animal hair |
| 6207.9990 12 | 毛制男式非内衣式背心(男成人及8-18号男童背心) | 14 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' singlets, non-vests style, (men's and boys' No.8~No.18), of wool or fine animal hair |
| 6207.9990 13 | 毛制其他男式非内衣式背心 | 14 | 100 | 17 | 17 | 件/千克 | A | Other men's or boys' singlets, non-vests style, of wool or fine animal hair |
| 6207.9990 19 | 毛制男睡衣,浴衣,晨衣及类似品 | 14 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' bathrobes, dressing gowns and similar articles, of wool or fine animal hair |
| 6207.9990 91 | 其他材料制男式内衣式背心 | 14 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' singlets, vests style, of other textile materials |
| 6207.9990 92 | 其他材料制男式非内衣式背心 | 14 | 100 | 17 | 17 | 件/千克 | A | Men's or boys' singlets, non-vests style, of other textile materials |
| 6207.9990 99 | 其他材料制男睡衣、浴衣、晨衣(含类似品) | 14 | 100 | 17 | 17 | 件/千克 | A | Other men's or boys' bathrobes, dressing gowns and similar articles, of other textile materials |
| **62.08** | **女式背心及其他内衣、长衬裙、衬裙、三角裤、短衬裤、睡衣、睡衣裤、浴衣、晨衣及类似品:** | | | | | | | **Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night-dresses, pyjamas, nègligès, bathrobes, dressing gowns and similar articles:** |
| | -长衬裙及衬裙: | | | | | | | -Slips and petticoats: |
| 6208.1100 | --化学纤维制 | 16 | 130 | 17 | 17 | 件/千克 | | --Of man-made fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6208.1910 | ---丝及绢丝制 | 14 | 130 | 17 | 17 | 件/千克 | | ---Of silk or spun silk |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6208.1920 | ---棉制 | 14 | 90 | 17 | 17 | 件/千克 | | ---Of cotton |
| 6208.1990 | ---其他 | 14 | 100 | 17 | 16 | 件/千克 | | ---Other |
| 6208.1990 10 | 毛制女式长衬裙及衬裙 | 14 | 100 | 17 | 17 | 件/千克 | | Women's or girls' slips and petticoats of wool or fine animal hair |
| 6208.1990 90 | 其他材料制女式长衬裙及衬裙 | 14 | 100 | 17 | 17 | 件/千克 | | Women's or girls' slips and petticoats of other textile materials |
| | -睡衣及睡衣裤: | | | | | | | -Nightdresses and pyjamas: |
| 6208.2100 | --棉制 | 14 | 90 | 17 | 17 | 件/千克 | A | --Of cotton |
| 6208.2200 | --化学纤维制 | 16 | 130 | 17 | 17 | 件/千克 | A | --Of man-made fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6208.2910 | ---丝及绢丝制 | 14 | 130 | 17 | 16 | 件/千克 | | ---Of silk or spun silk |
| 6208.2910 10 | 丝及绢丝≥70%女式睡衣及睡衣裤 | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' night-dresses and pyjamas, containing≥70% by weight of silk or spun silk |
| 6208.2910 90 | 丝及绢丝<70%女式睡衣及睡衣裤 | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' night-dresses and pyjamas, containing<70% by weight of silk or spun silk |
| 6208.2990 | ---其他 | 14 | 100 | 17 | 16 | 件/千克 | | ---Other |
| 6208.2990 10 | 毛制女式睡衣及睡衣裤 | 14 | 100 | 17 | 17 | 件/千克 | A | Women's or girls' night-dresses and pyjamas, of wool or fine animal hair |
| 6208.2990 90 | 其他材料制女式睡衣及睡衣裤 | 14 | 100 | 17 | 17 | 件/千克 | A | Women's or girls' nightdresses and pyjamas of other textile materials |
| | -其他: | | | | | | | -Other: |
| 6208.9100 | --棉制 | 14 | 90 | 17 | 16 | 件/千克 | | --Of cotton |
| 6208.9100 10 | 棉制女式内衣式背心、三角裤等(包括短衬裤) | 14 | 90 | 17 | 17 | 件/千克 | A | Women's or girls' singlets, briefs, panties, vest style, of cotton |
| 6208.9100 21 | 棉制女式非内衣式背心(女成人及7-16号女童背心) | 14 | 90 | 17 | 17 | 件/千克 | A | Women's or girls' singlets, non-vest style, (women's and girls No.7~No.16) of cotton |
| 6208.9100 29 | 棉制其他女式非内衣式背心 | 14 | 90 | 17 | 17 | 件/千克 | A | Other women's or girls' singlets, non-vest style, of cotton |
| 6208.9100 90 | 棉制女式浴衣、晨衣及类似品 | 14 | 90 | 17 | 17 | 件/千克 | A | Women's or girls' bathrobes, dressing gowns and similar articles, of cotton |
| 6208.9200 | --化学纤维制 | 16 | 130 | 17 | 16 | 件/千克 | | --Of man-made fibres |
| 6208.9200 10 | 化学纤维制女式内衣式背心、三角裤(含短衬裤) | 16 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' singlets, vest style, briefs, panties, of man-made fibres |
| 6208.9200 21 | 化学纤维制女式非内衣式背心(女成人及7-16号女童背心) | 16 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' singlets, non-vest style (women's and girls No.7~No.16), of man-made fibres |
| 6208.9200 29 | 化学纤维制其他女式非内衣式背心 | 16 | 130 | 17 | 17 | 件/千克 | A | Other women's or girls' singlets, non-vest style, of man-made fibres |
| 6208.9200 90 | 化学纤维制女式浴衣、晨衣及类似品 | 16 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' bathrobes, dressing gowns and similar articles, of man-made fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6208.9910 | ---丝及绢丝制 | 14 | 130 | 17 | 16 | 件/千克 | | ---Of silk or spun silk |
| 6208.9910 11 | 丝制女内衣式背心、三角裤等(含丝及绢丝≥70%,包括短衬裤) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' singlets, vest style briefs, panties of silk, containing≥70% by weight of silk or spun silk |
| 6208.9910 19 | 丝制女内衣式背心、三角裤等(含丝及绢丝<70%,包括短衬裤) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' singlets, vest style briefs, panties of silk, containing<70% by weight of silk or spun silk |
| 6208.9910 21 | 丝制女式非内衣式背心(含丝及绢丝70%及以上) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' singlets of silk, non-vest style, containing≥70% by weight of silk or spun silk |
| 6208.9910 29 | 丝制女式非内衣式背心(含丝70%以下) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' singlets of silk, non-vest style, containing<70% by weight of silk or spun silk |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6208.9910 91 | 丝制女式浴衣、晨衣及类似品(含丝及绢丝70%及以上) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' bathrobes, dressing gowns and similar articles of silk, containing ≥ 70% by weight of silk or spun silk |
| 6208.9910 99 | 丝制女式浴衣、晨衣及类似品(含丝及绢丝70%以下) | 14 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' bathrobes, dressing gowns and similar articles, of silk, containing < 70% by weight of silk or spun silk |
| 6208.9990 | ---其他 | 14 | 100 | 17 | 16 | 件/千克 | | ---Other |
| 6208.9990 11 | 毛制女式内衣式背心、三角裤等(包括短衬裤) | 14 | 100 | 17 | 17 | 件/千克 | A | Women's or girls' singlets, vest style briefs, panties, of wool or fine animal hair |
| 6208.9990 12 | 毛制女式非内衣式背心(女成人及7-16号女童背心) | 14 | 100 | 17 | 17 | 件/千克 | A | Women's and girls' No. 7 - No. 16 singlets, non-vest style, of wool or fine animal hair |
| 6208.9990 13 | 毛制其他女式非内衣式背心 | 14 | 100 | 17 | 17 | 件/千克 | A | Other women's or girls' singlets, non-vest style, of wool or fine animal hair |
| 6208.9990 19 | 毛制女式浴衣、晨衣及类似品 | 14 | 100 | 17 | 17 | 件/千克 | A | Women's or girls' bathrobes, dressing gowns and similar articles, of wool or fine animal hair |
| 6208.9990 90 | 其他材料制女式背心、三角裤、短衬裤 | 14 | 100 | 17 | 17 | 件/千克 | A | Women´s or girls´ singlets, vest style briefs, panties, other textile materials |
| **62.09** | **婴儿服装及衣着附件:** | | | | | | | **Babies' garments and clothing accessories:** |
| 6209.2000 | -棉制 | 14 | 90 | 17 | 17 | 千克 | A | -Of cotton |
| 6209.3000 | -合成纤维制 | 16 | 130 | 17 | 16 | 千克 | | -Of synthetic fibres |
| 6209.3000 10 | 合成纤维制婴儿手套、袜子(含分指、连指及露指手套,长袜、短袜及其他袜) | 16 | 130 | 17 | 17 | 千克 | A | Babies' gloves, mittens, mitts, stockings, socks and similar articles, of synthetic fibres |
| 6209.3000 20 | 合成纤维婴儿外衣、雨衣、滑雪装(包括夹克类似服装) | 16 | 130 | 17 | 17 | 千克 | A | Babies' coats, raincoats, ski-suits, jackets and similar articles, of synthetic fibres |
| 6209.3000 30 | 合成纤维制婴儿其他服装(含裤子、衬衫、裙子、睡衣、内衣等) | 16 | 130 | 17 | 17 | 千克 | A | Babies' other garments, including trousers, shirt, skirt, night clothes, underwear, of synthetic fibres |
| 6209.3000 90 | 合成纤维制婴儿衣着附件 | 16 | 130 | 17 | 17 | 千克 | A | Babies' clothing accessories, of synthetic fibres |
| | -其他纺织材料制: | | | | | | | -Of other textile materials: |
| 6209.9010 | ---羊毛或动物细毛制 | 14 | 130 | 17 | 17 | 千克 | A | ---Of wool or fine animal hair |
| 6209.9090 | ---其他纺织材料制 | 14 | 100 | 17 | 17 | 千克 | A | ---Other textile materials |
| **62.10** | **用税目56.02、56.03、59.03、59.06或59.07的织物制成的服装:** | | | | | | | **Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07:** |
| | -用税目56.02或56.03的织物制成的服装: | | | | | | | -Of fabrics of heading No.56.02 or 56.03: |
| 6210.1010 | ---羊毛或动物细毛制 | 16 | 130 | 17 | 17 | 件/千克 | | ---Of wool or fine animal hair |
| 6210.1020 | ---棉或麻制 | 16 | 90 | 17 | 17 | 件/千克 | | ---Of cotton or bast fibres |
| 6210.1030 | ---化学纤维制 | 17.5 | 130 | 17 | 17 | 件/千克 | | ---Of man-made fibres |
| 6210.1090 | ---其他纺织材料制 | 16 | 100 | 17 | 17 | 件/千克 | | ---Of other textile materials |
| 6210.2000 | -子目号6201.11至6201.19所列类型的其他服装 | 16 | 100 | 17 | 17 | 件/千克 | | -Other garments, made up of the type described in subheadings No.6201.11 to 6201.19 |
| 6210.3000 | -子目号6202.11至6202.19所列类型的其他服装 | 16 | 100 | 17 | 17 | 件/千克 | | -Other garments, of the type described in subheadings No.6202.11 to 6202.19 |
| 6210.4000 | -其他男式服装 | 16 | 100 | 17 | 17 | 件/千克 | | -Other men's or boys' garments |
| 6210.5000 | -其他女式服装 | 16 | 100 | 17 | 17 | 件/千克 | | -Other women's or girls' garments |
| **62.11** | **运动服、滑雪服及游泳服;其他服装:** | | | | | | | **Track suits, ski suits and swimwear; other garments:** |
| | -游泳服: | | | | | | | -Swimwear: |
| 6211.1100 | --男式 | 16 | 130 | 17 | 16 | 件/千克 | | --Men's or boys' |
| 6211.1100 10 | 羊毛或动物细毛制男式游泳服 | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' swimwear of wool or fine animal hair |
| 6211.1100 41 | 丝制男式游泳服(含丝70%及以上) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' swimwear of silk, containing ≥ 70% by weight of silk |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6211.1100 49 | 丝制男式游泳服(含丝70%以下) | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' swimwear of silk, containing<70% by weight of silk |
| 6211.1100 90 | 其他纺织材料制男式游泳服 | 16 | 130 | 17 | 17 | 件/千克 | A | Men's or boys' swimwear of other textile materials |
| 6211.1200 | --女式 | 16 | 130 | 17 | 16 | 件/千克 | | --Women's or girls' |
| 6211.1200 10 | 羊毛或动物细毛制女式游泳服 | 16 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' swimwear of wool or fine animal hair |
| 6211.1200 41 | 丝制女式游泳服(含丝70%及以上) | 16 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' swimwear of silk, containing ≥ 70% by weight of silk |
| 6211.1200 49 | 丝制女式游泳服(含丝70%以下) | 16 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' swimwear of silk, containing<70% by weight of silk |
| 6211.1200 90 | 其他纺织材料制女式游泳服 | 16 | 130 | 17 | 17 | 件/千克 | A | Women's or girls' swimwear of other textile materials |
| | -滑雪服: | | | | | | | -Ski suits: |
| 6211.2010 | ---棉制 | 16 | 90 | 17 | 17 | 套/千克 | | ---Of cotton |
| 6211.2090 | ---其他纺织材料制 | 19 | 130 | 17 | 17 | 套/千克 | | ---Of other textile materials |
| | -其他男式服装: | | | | | | | -Other garments, men's or boys': |
| | --棉制: | | | | | | | --Of cotton: |
| 6211.3210 | ---阿拉伯袍 | 16 | 90 | 17 | 17 | 件/千克 | | ---Arabian robes |
| 6211.3220 | ---运动服 | 16 | 90 | 17 | 17 | 套/千克 | | --- Track suits |
| 6211.3290 | ---其他 | 16 | 90 | 17 | 17 | 件/千克 | | ---Other |
| | --化学纤维制: | | | | | | | --Of man-made fibres: |
| 6211.3310 | ---阿拉伯袍 | 17.5 | 130 | 17 | 17 | 件/千克 | | ---Arabian robes |
| 6211.3320 | ---运动服 | 18 | 130 | 17 | 17 | 套/千克 | | ---Track suits |
| 6211.3390 | ---其他 | 17.5 | 130 | 17 | 17 | 件/千克 | | ---Other |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6211.3910 | ---丝及绢丝制 | 16 | 130 | 17 | 17 | 件/千克 | | ---Of silk or spun silk |
| 6211.3920 | ---羊毛或动物细毛制 | 16 | 130 | 17 | 17 | 件/千克 | | --Of wool or fine animal hair |
| 6211.3990 | ---其他 | 16 | 100 | 17 | 17 | 件/千克 | | ---Other |
| | -其他女式服装: | | | | | | | -Other garments, women's or girls': |
| | --棉制: | | | | | | | --Of cotton: |
| 6211.4210 | ---运动服 | 16 | 90 | 17 | 17 | 套/千克 | | --- Track suits |
| 6211.4290 | ---其他 | 16 | 90 | 17 | 17 | 件/千克 | | ---Other |
| | --化学纤维制: | | | | | | | --Of man-made fibres: |
| 6211.4310 | ---运动服 | 17.5 | 130 | 17 | 17 | 套/千克 | | ---Track suits |
| 6211.4390 | ---其他 | 17.5 | 130 | 17 | 17 | 件/千克 | | ---Other |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6211.4910 | ---丝及绢丝制 | 16 | 130 | 17 | 17 | 件/千克 | | ---Of silk or spun silk |
| 6211.4990 | ---其他 | 16 | 100 | 17 | 17 | 件/千克 | | ---Other |
| **62.12** | **胸罩、束腰带、紧身胸衣、吊裤带、吊袜带、束袜带和类似品及其零件,不论是否针织或钩编的:** | | | | | | | **Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:** |
| | -胸罩: | | | | | | | -Brassières: |
| 6212.1010 | ---化学纤维制 | 16 | 130 | 17 | 17 | 件/千克 | A | ---Of man-made fibres |
| 6212.1090 | ---其他纺织材料制 | 14 | 100 | 17 | 16 | 件/千克 | | ---Of other textile materials |
| 6212.1090 10 | 毛制其他胸罩(不论是否针织或钩编) | 14 | 100 | 17 | 17 | 件/千克 | A | Brassieres of wool or fine animal hair(whether or not knitted or crocheted) |
| 6212.1090 20 | 棉制其他胸罩(不论是否针织或钩编) | 14 | 100 | 17 | 17 | 件/千克 | A | Brassières, whether or not knitted or crocheted, of cotton |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6212.1090 31 | 丝制胸罩(不论是否针织或钩编,含丝70%及以上) | 14 | 100 | 17 | 17 | 件/千克 | A | Brassieres of silk, whether or not knitted or crocheted, containing≥70% by weight of silk |
| 6212.1090 39 | 丝制其他胸罩(不论是否针织或钩编,含丝70%以下) | 14 | 100 | 17 | 17 | 件/千克 | A | Brassières of silk, whether or not knitted or crocheted, containing<70% by weight of silk |
| 6212.1090 90 | 其他纺织材料制其他胸罩(不论是否针织或钩编) | 14 | 100 | 17 | 17 | 件/千克 | A | Brassières, whether or not knitted or crocheted, of other textile materials |
| | -束腰带及腹带: | | | | | | | -Girdles and panty-girdles: |
| 6212.2010 | ---化学纤维制 | 16 | 130 | 17 | 17 | 件/千克 | A | ---Of man-made fibres |
| 6212.2090 | ---其他纺织材料制 | 14 | 100 | 17 | 16 | 件/千克 | | ---Of other textile materials |
| 6212.2090 10 | 毛制束胸带及腹带(不论是否针织或钩编) | 14 | 100 | 17 | 17 | 件/千克 | A | Girdles and panty-girdles, whether or not knitted or crocheted, of wool or fine animal hair |
| 6212.2090 20 | 棉制束腰带及腹带(不论是否针织或钩编) | 14 | 100 | 17 | 17 | 件/千克 | A | Girdles and panty-girdles of cotton, whether or not knitted or crocheted |
| 6212.2090 31 | 丝制束腰带及腹带(不论是否针织或钩编,含丝70%及以上) | 14 | 100 | 17 | 17 | 件/千克 | A | Girdles and panty-girdles of silk, whether or not knitted or crocheted, containing≥70% by weight of silk |
| 6212.2090 39 | 丝制束腰带及腹带(不论是否针织或钩编,含丝70%以下) | 14 | 100 | 17 | 17 | 件/千克 | A | Girdles and panty-girdles of silk, whether or not knitted or crocheted, containing<70% by weight of silk |
| 6212.2090 90 | 其他材料制束胸带及腹带(不论是否针织或钩编) | 14 | 100 | 17 | 17 | 件/千克 | A | Girdles and panty-girdles, whether or not knitted or crocheted, of other textile materials |
| | -束腰胸衣: | | | | | | | -Corselettes: |
| 6212.3010 | ---化学纤维制 | 16 | 130 | 17 | 17 | 件/千克 | A | ---Of man-made fibres |
| 6212.3090 | ---其他纺织材料制 | 14 | 100 | 17 | 16 | 件/千克 | | ---Of other textile materials |
| 6212.3090 10 | 毛制紧身胸衣(不论是否针织或钩编) | 14 | 100 | 17 | 17 | 件/千克 | A | Croselettes, of wool or fine animal hair |
| 6212.3090 20 | 棉制紧身胸衣(不论是否针织或钩编) | 14 | 100 | 17 | 17 | 件/千克 | A | Croselettes, whether or not knitted or crocheted, of cotton |
| 6212.3090 31 | 丝制紧身胸衣(不论是否针织或钩编,含丝70%及以上) | 14 | 100 | 17 | 17 | 件/千克 | A | Croselettes of silk, whether or not knitted or crocheted, containing≥70% by weight of silk |
| 6212.3090 39 | 丝制其他紧身胸衣(不论是否针织或钩编,含丝70%以下) | 14 | 100 | 17 | 17 | 件/千克 | A | Croselettes of silk, whether or not knitted or crocheted, containing<70% by weight of silk |
| 6212.3090 90 | 其他材料制紧身胸衣(不论是否针织或钩编) | 14 | 100 | 17 | 17 | 件/千克 | A | Croselettes of other textile materials, whether or not knitted or crocheted |
| | -其他: | | | | | | | -Other: |
| 6212.9010 | ---化学纤维制 | 16 | 130 | 17 | 17 | 件/千克 | | ---Of man-made fibres |
| 6212.9090 | ---其他纺织材料制 | 14 | 100 | 17 | 17 | 件/千克 | | ---Of other textile materials |
| **62.13** | **手帕:** | | | | | | | **Handkerchiefs:** |
| | -棉制: | | | | | | | -Of cotton: |
| 6213.2010 | ---刺绣的 | 14 | 90 | 17 | 17 | 条/千克 | | ---Embroidered |
| 6213.2090 | ---其他 | 14 | 90 | 17 | 17 | 条/千克 | | ---Other |
| | -其他纺织材料制: | | | | | | | -Of other textile materials: |
| 6213.9020 | ---刺绣的 | 14 | 100 | 17 | 17 | 条/千克 | | ---Embroidered |
| 6213.9090 | ---其他 | 14 | 100 | 17 | 17 | 条/千克 | | ---Other |
| **62.14** | **披巾、领巾、围巾、披纱、面纱及类似品:** | | | | | | | **Shawls, scarves, mufflers, mantillas, veils and the like:** |
| 6214.1000[暂] | -丝或绢丝制 | 8 | 130 | 17 | 16 | 条/千克 | | -Of silk or spun silk |
| 6214.1000[暂] 10 | 含丝70%及以上的披巾、头巾、围巾(包括披纱、面纱等及类似品) | 8 | 130 | 17 | 17 | 条/千克 | | Shawls, scarves, mufflers, mantillas, veils and the like, containing≥70% by weight of silk |
| 6214.1000[暂] 90 | 含丝70%以下的披巾、头巾、围巾(包括披纱、面纱等及类似品) | 8 | 130 | 17 | 17 | 条/千克 | | Shawls, scarves, mufflers, mantillas, veils and the like, containing<70% by weight of silk |
| | -羊毛或动物细毛制: | | | | | | | -Of wool or fine animal hair: |
| 6214.2010[暂] | ---羊毛制 | 8 | 130 | 17 | 17 | 条/千克 | | ---Of wool |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6214.2020[暂] | ---山羊绒制 | 8 | 130 | 17 | 17 | 条/千克 | | ---Of goats |
| 6214.2090 | ---其他 | 14 | 130 | 17 | 17 | 条/千克 | | ---Other |
| 6214.3000 | -合成纤维制 | 16 | 130 | 17 | 17 | 条/千克 | | -Of synthetic fibres |
| 6214.4000 | -人造纤维制 | 14 | 130 | 17 | 17 | 条/千克 | | -Of artificial fibres |
| 6214.9000 | -其他纺织材料制 | 14 | 100 | 17 | 16 | 条/千克 | | -Of other textile materials |
| 6214.9000 10 | 棉制披巾、头巾及类似品(包括围巾、披纱、面纱) | 14 | 100 | 17 | 17 | 条/千克 | | Shawls, scarves, mufflers, mantillas, veils and the like, of cotton |
| 6214.9000 90 | 其他材料制披巾、头巾及类似品(包括围巾、披纱、面纱及类似品) | 14 | 100 | 17 | 17 | 条/千克 | | Shawls, scarves, mufflers, mantillas, veils and the like, of other textile materials |
| **62.15** | **领带及领结:** | | | | | | | **Ties, bow ties and cravats:** |
| 6215.1000 | -丝或绢丝制 | 14 | 130 | 17 | 17 | 条/千克 | | -Of silk or spun silk |
| 6215.2000 | -化学纤维制 | 16 | 130 | 17 | 17 | 条/千克 | | -Of man-made fibres |
| 6215.9000 | -其他纺织材料制 | 14 | 100 | 17 | 17 | 条/千克 | | -Of other textile materials |
| **62.16** | **分指手套、连指手套及露指手套:** | | | | | | | **Gloves, mittens and mitts:** |
| 6216.0000 | 分指手套、连指手套及露指手套 | 14 | 100 | 17 | 17 | 双/千克 | | Gloves, mittens and mitts |
| **62.17** | **其他制成的衣着附件;服装或衣着附件的零件,但税目62.12的货品除外:** | | | | | | | **Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12:** |
| | -附件: | | | | | | | -Accessories: |
| 6217.1010 | ---袜子及袜套 | 14 | 130 | 17 | 17 | 千克/双 | | ---Stocking, socks and sockettes |
| 6217.1020 | ---和服腰带 | 14 | 100 | 17 | 17 | 千克/条 | | ---Kimono belts |
| 6217.1090 | ---其他 | 14 | 100 | 17 | 17 | 千克 | | ---Other |
| 6217.9000 | -零件 | 14 | 100 | 17 | 17 | 千克 | | -Parts |

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## 第六十三章
## 其他纺织制成品;成套物品;旧衣着及旧纺织品;碎织物

## Chapter 63
## Other made up textile articles; sets; worn clothing and worn textile articles; rags

**注释:**

一、第一分章仅适用于各种纺织物制成的物品。

二、第一分章不包括:

(一)第五十六章至第六十二章的货品;

(二)税目 63.09 的旧衣着或其他旧物品。

三、税目 63.09 仅适用于下列货品:

(一)纺织材料制品:

1.衣着和衣着附件及其零件;

2.毯子及旅行毯;

3.床上、餐桌、盥洗及厨房用的织物制品;

4.装饰用织物制品,但税目 57.01 至 57.05 的地毯及税目 58.05 的装饰毯除外。

(二)用石棉以外其他任何材料制成的鞋帽类。

上述物品只有同时符合下列两个条件才能归入本税目:

1.必须明显看得出穿用过;

2.必须以散装、捆装、袋装或类似的大包装形式进口或出口。

**子目注释:**

子目 6304.20 包括用 α—氯氰菊酯(ISO)、虫螨腈(ISO)、溴氰菊酯(INN,ISO)、高效氯氟氰菊酯(ISO)、除虫菊酯(ISO)或甲基嘧啶磷(ISO)浸渍或涂层的经编针织物制品。

**Notes:**

1. Sub-Chapter 1 applies only to made uparticles,of any textile fabric.

2. Sub-Chapter 1 does not cover:

(a) Goods of Chapters 56 to 62; or

(b) Worn clothing or other worn articles of heading No.63.09.

3. Heading No.63.09 applies only to the following goods:

(a) Articles of textile materials:

(ⅰ) Clothing and clothing accessories,and parts thereof;

(ⅱ) Blankets and travelling rugs;

(ⅲ) Bed linen,table linen,toilet lined and kitchen linen;

(ⅳ) Furnishing articles,other than carpets of headings No.57.01 to 57.05 and tapestries of heading No.58.05;

(b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading,the articles mentioned above must comply with both of the following requirements:

(ⅰ) They must show signs of appreciable wear,and

(ⅱ) They must be presented in bulk or in bales,sacks or similar packings.

**Subheading Notes:**

Subheading No. 6304.20 including the use of alpha cypermethrin (ISO), chlorfenapyr (ISO) and deltamethrin (INN, ISO), lambda cyhalothrin (ISO), pyrethrins (ISO) or pirimiphos methyl (ISO) warp knitted fabric impregnated or coated products.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | 第一分章　其他纺织制成品 | | | | | | | Ⅰ.-OTHER MADE UP TEXTILE ARTICLES |
| **63.01** | **毯子及旅行毯:** | | | | | | | **Blankets and travelling rugs:** |
| 6301.1000 | -电暖毯 | 16 | 100 | 17 | 17 | 条/千克 | A | -Electric blankets |
| 6301.2000暂 | -羊毛或动物细毛制的毯子(电暖毯除外)及旅行毯 | 8 | 130 | 17 | 16 | 条/千克 | | -Blankets(other than electric blankets) and travelling rugs,of wool or of fine animal hair |
| 6301.2000暂 10 | 毛制毯子及旅行毯(羊毛或动物细毛制,非电暖的,长度不超过3米) | 8 | 130 | 17 | 17 | 条/千克 | | Blankets (other than electric blankets) and travelling rugs,of wool or fine animal hair,length≤3m |
| 6301.2000暂 20 | 其他毛制毯子及旅行毯(羊毛或动物细毛制,非电暖的,长度超过3米) | 8 | 130 | 17 | 17 | 条/千克 | | Other blankets (other than electric blankets) and travelling rugs,of wool or of fine animal hair,length>3m |
| 6301.3000 | -棉制的毯子(电暖毯除外)及旅行毯 | 16 | 90 | 17 | 17 | 条/千克 | | -Blankets (other than electric blankets) and travelling rugs,of cotton |
| 6301.4000 | -合成纤维制的毯子(电暖毯除外)及旅行毯 | 17.5 | 130 | 17 | 17 | 条/千克 | | -Blankets (other than electric blankets) and travelling rugs,of synthetic fibres |
| 6301.9000 | -其他毯子及旅行毯 | 16 | 90 | 17 | 17 | 条/千克 | | -Other blankets and travelling rugs |
| **63.02** | **床上、餐桌、盥洗及厨房用的织物制品:** | | | | | | | **Bed linen,table linen,toilet linen and kitchen linen:** |
| | -针织或钩编的床上用织物制品: | | | | | | | -Bed linen,knitted or crocheted: |
| 6302.1010 | ---棉制 | 14 | 90 | 17 | 17 | 条/千克 | | ---Of cotton |
| 6302.1090 | ---其他纺织材料制 | 14 | 130 | 17 | 17 | 条/千克 | | ---Other |
| | -其他印花的床上用织物制品: | | | | | | | -Other bed linen,printed: |
| | --棉制: | | | | | | | --Of cotton: |
| 6302.2110 | ---床单 | 14 | 90 | 17 | 17 | 条/千克 | | ---Bed sheets |
| 6302.2190 | ---其他 | 14 | 90 | 17 | 17 | 条/千克 | | ---Other |
| | --化学纤维制: | | | | | | | --Of man-made fibres: |
| 6302.2210 | ---床单 | 16 | 130 | 17 | 17 | 条/千克 | | ---Bed sheets |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6302.2290 | ---其他 | 16 | 130 | 17 | 17 | 条/千克 | | ---Other |
| | --其他纺织材料制： | | | | | | | --Of other textile materials: |
| 6302.2910 | ---丝及绢丝制 | 14 | 130 | 17 | 17 | 条/千克 | | ---Of silk or spun silk |
| 6302.2920 | ---麻制 | 14 | 90 | 17 | 17 | 条/千克 | | ---Of bast fibres |
| 6302.2990 | ---其他 | 14 | 100 | 17 | 17 | 条/千克 | | ---Other |
| | -其他床上用织物制品： | | | | | | | -Other bed linen: |
| | --棉制： | | | | | | | --Of cotton: |
| 6302.3110 | ---刺绣的 | 14 | 90 | 17 | 17 | 条/千克 | | ---Embroidered |
| | ---其他： | | | | | | | ---Other: |
| 6302.3191 | ----床单 | 14 | 90 | 17 | 17 | 条/千克 | | ----Bed sheets |
| 6302.3192 | ----毛巾被 | 14 | 90 | 17 | 17 | 条/千克 | | ----Towelling coverlets |
| 6302.3199 | ----其他 | 14 | 90 | 17 | 17 | 条/千克 | | ----Other |
| | --化学纤维制： | | | | | | | --Of man-made fibres: |
| 6302.3210 | ---刺绣的 | 16 | 130 | 17 | 17 | 条/千克 | | ---Embroidered |
| 6302.3290 | ---其他 | 16 | 130 | 17 | 17 | 条/千克 | | ---Other |
| | --其他纺织材料制： | | | | | | | --Of other textile materials: |
| 6302.3910 | ---丝及绢丝制 | 14 | 130 | 17 | 16 | 条/千克 | | ---Of silk or spun silk |
| 6302.3910 10 | 丝及绢丝制其他床上用织物制品(含丝85%及以上) | 14 | 130 | 17 | 17 | 条/千克 | | Other bed linen of silk and spun silk, containing silk ≥85% |
| 6302.3910 90 | 丝及绢丝制其他床上用织物制品(含丝85%以下) | 14 | 130 | 17 | 17 | 条/千克 | | Other bed linen of silk and spun silk, containing silk <85% |
| | ---麻制： | | | | | | | ---Of bast fibres: |
| 6302.3921 | ----刺绣的 | 14 | 90 | 17 | 16 | 条/千克 | | ----Embroidered |
| 6302.3921 10 | 亚麻或苎麻制其他床上用织物制品(刺绣的) | 14 | 90 | 17 | 17 | 条/千克 | | Other bed linen of flax or ramie, embroidered |
| 6302.3921 90 | 其他麻制其他床上用织物制品(刺绣的) | 14 | 90 | 17 | 17 | 条/千克 | | Other bed linen of other bast fibres, embroidered |
| 6302.3929 | ----其他 | 14 | 90 | 17 | 16 | 条/千克 | | ----Other |
| 6302.3929 10 | 亚麻或苎麻制其他床上用织物制品 | 14 | 90 | 17 | 17 | 条/千克 | | Other bed linen of flax or ramie |
| 6302.3929 90 | 其他麻制其他床上用织物制品 | 14 | 90 | 17 | 17 | 条/千克 | | Other bed linen of other bast fibres |
| | ---其他： | | | | | | | ---Other: |
| 6302.3991 | ----刺绣的 | 14 | 100 | 17 | 16 | 条/千克 | | ----Embroidered |
| 6302.3991 10 | 毛制刺绣床上用织物制品 | 14 | 100 | 17 | 17 | 条/千克 | | Other bed linen of wool or fine animal hair, embroidered |
| 6302.3991 90 | 其他材料制刺绣床上用织物制品 | 14 | 100 | 17 | 17 | 条/千克 | | Other bed linen of other textile materials, embroidered |
| 6302.3999 | ----其他 | 14 | 100 | 17 | 16 | 条/千克 | | ----Other |
| 6302.3999 10 | 毛制非刺绣床上用织物制品 | 14 | 100 | 17 | 17 | 条/千克 | | Other bed linen of wool or fine animal hair, embroidered |
| 6302.3999 90 | 其他材料制其他床上用织物制品 | 14 | 100 | 17 | 17 | 条/千克 | | Other bed linen of other textile materials |
| | -针织或钩编的餐桌用织物制品： | | | | | | | -Table linen, knitted or crocheted: |
| 6302.4010 | ---手工制 | 14 | 100 | 17 | 17 | 件/千克 | | ---Hand-worked |
| 6302.4090 | ---其他 | 14 | 100 | 17 | 17 | 件/千克 | | ---Other |
| | -其他餐桌用织物制品： | | | | | | | -Other table linen: |
| | --棉制： | | | | | | | --Of cotton: |
| 6302.5110 | ---刺绣的 | 14 | 90 | 17 | 17 | 件/千克 | | ---Embroidered |
| 6302.5190 | ---其他 | 14 | 90 | 17 | 17 | 件/千克 | | ---Other |
| | --化学纤维制： | | | | | | | --Of man-made fibres: |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6302.5310 | ---刺绣的 | 14 | 130 | 17 | 17 | 件/千克 | | ---Embroidered |
| 6302.5390 | ---其他 | 16 | 130 | 17 | 16 | 件/千克 | | ---Other |
| 6302.5390 10 | 化学纤维无纺织物制餐桌用织物制品 | 16 | 130 | 17 | 17 | 件/千克 | | Table linen made up of nonwoven fabrics of man-made fibres |
| 6302.5390 90 | 化学纤维制其他餐桌用织物制品 | 16 | 130 | 17 | 17 | 件/千克 | | Other table linen of man-made fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| | ---亚麻制: | | | | | | | ---Of flax: |
| 6302.5911 | ----刺绣的 | 14 | 90 | 17 | 17 | 件/千克 | | ----Embroidered |
| 6302.5919 | ----其他 | 14 | 90 | 17 | 17 | 件/千克 | | ----Other |
| 6302.5990 | ---其他 | 14 | 100 | 17 | 16 | 件/千克 | | ---Other |
| 6302.5990 10 | 羊毛或动物细毛制餐桌用织物制品 | 14 | 100 | 17 | 17 | 件/千克 | | Table linen of wool or other fine animal hair |
| 6302.5990 90 | 其他纺织材料制餐桌用织物制品 | 14 | 100 | 17 | 17 | 件/千克 | | Table linen of other textile materials |
| | -盥洗及厨房用棉制毛巾织物或类似的毛圈织物的制品: | | | | | | | -Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton: |
| 6302.6010 | ---浴巾 | 14 | 90 | 17 | 16 | 条/千克 | | ---Bath towels |
| 6302.6010 10 | 棉制针织或钩编毛巾织物浴巾(含类似毛圈织物的制品) | 14 | 90 | 17 | 17 | 条/千克 | | Bath towels, of terry towelling or similar terry fabrics, of cotton, knitted or crocheted |
| 6302.6010 90 | 棉制非针织或非钩编毛巾织物浴巾(含类似毛圈织物的制品) | 14 | 90 | 17 | 17 | 条/千克 | | Bath towels, of terry towelling or similar terry fabrics, of cotton, not knitted or crocheted |
| 6302.6090 | ---其他 | 14 | 90 | 17 | 17 | 条/千克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| 6302.9100 | --棉制 | 14 | 90 | 17 | 17 | 条/千克 | | --Of cotton |
| 6302.9300 | --化学纤维制 | 16 | 130 | 17 | 16 | 条/千克 | | --Of man-made fibres |
| 6302.9300 10 | 化学纤维无纺织物制盥洗及厨房制品 | 16 | 130 | 17 | 17 | 条/千克 | | Toilet linen and kitchen linen of nonwoven fabrics of man-made fibres |
| 6302.9300 90 | 化学纤维制其他盥洗及厨房织物制品 | 16 | 130 | 17 | 17 | 条/千克 | | Other toilet linen and kitchen linen of man-made fibres |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |
| 6302.9910 | ---亚麻制 | 14 | 90 | 17 | 17 | 条/千克 | | ---Of flax |
| 6302.9990 | ---其他 | 14 | 100 | 17 | 16 | 条/千克 | | ---Other |
| 6302.9990 10 | 毛制盥洗及厨房用织物制品 | 14 | 100 | 17 | 17 | 条/千克 | | Other toilet linen and kitchen linen, of wool or fine animal hair |
| 6302.9990 90 | 其他材料制盥洗及厨房织物制品 | 14 | 100 | 17 | 17 | 条/千克 | | Other toilet linen and kitchen linen of other textile materials |
| **63.03** | **窗帘(包括帷帘)及帐幔;帘帷或床帷:** | | | | | | | **Curtains (including drapes) and interior blinds; curtain or bed valances:** |
| | -针织或钩编的: | | | | | | | -Knitted or crocheted: |
| | --合成纤维制: | | | | | | | --Of synthetic fibres: |
| 6303.1210 | ---针织的 | 16 | 130 | 17 | 16 | 千克 | | ---Knitted |
| 6303.1210 10 | 合成纤维制针织百叶窗、卷帘和窗幔 | 16 | 130 | 17 | 17 | 千克 | | Shutter, valance, roller shutter, of knitted, of synthetic fibres |
| 6303.1210 90 | 其他合成纤维制针织窗帘等(包括帷帘、帐幔、帘帷及床帷) | 16 | 130 | 17 | 17 | 千克 | | Curtains, of knitted, of synthetic fibres (including drapes, interior blinds, curtain and bed valances) |
| 6303.1220 | ---钩编的 | 16 | 130 | 17 | 16 | 千克 | | ---Crocheted |
| 6303.1220 10 | 合成纤维制钩编百叶窗、卷帘和窗幔 | 16 | 130 | 17 | 17 | 千克 | | Shutter, valance, roller shutter, of crocheted, of synthetic fibres |
| 6303.1220 90 | 其他合成纤维制钩编的窗帘等(包括帷帘、帐幔、帘帷及床帷) | 16 | 130 | 17 | 17 | 千克 | | Other curtains of crocheted, of synthetic fibres etc (including drapes, inter, or blinds, curtain and bed valances) |
| | --其他纺织材料制: | | | | | | | --Of other textile materials: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | ---棉制： | | | | | | | ---Of cotton： |
| 6303.1931 | ----针织的 | 14 | 90 | 17 | 17 | 千克 | | ----Knitted |
| 6303.1932 | ----钩编的 | 14 | 90 | 17 | 17 | 千克 | | ----Crocheted |
| | ---其他纺织材料制： | | | | | | | ---Of other textile materials： |
| 6303.1991 | ----针织的 | 14 | 130 | 17 | 17 | 千克 | | ----Knitted |
| 6303.1992 | ----钩编的 | 14 | 130 | 17 | 17 | 千克 | | ----Crocheted |
| | -其他： | | | | | | | -Other： |
| 6303.9100 | --棉制 | 14 | 90 | 17 | 16 | 千克 | | --Of cotton |
| 6303.9100 10 | 棉制非针织网眼窗帘(包括帷帘、帐幔、帘帷及床帷) | 14 | 90 | 17 | 17 | 千克 | | Curtains(including drapes,interior blinds,curtain or bed valances)of cotton,nets,not knitted |
| 6303.9100 90 | 棉制非针织非钩编窗帘(包括帷帘、帐幔、帘帷及床帷) | 14 | 90 | 17 | 17 | 千克 | | Curtains (including drapes,interior blinds,curtain or bed valances)of cotton,nets,not knitted or crocheted |
| 6303.9200 | --合成纤维制 | 16 | 130 | 17 | 16 | 千克 | | --Of synthetic fibres |
| 6303.9200 10 | 合成纤维百叶窗、卷帘和窗幔(非针织非钩编) | 16 | 130 | 17 | 17 | 千克 | | Shutter,valance,roller shutter,of synthetic fibres,not knittedor crocheted |
| 6303.9200 90 | 其他合成纤维制非针织非钩编窗帘等(包括帷帘、帐幔、帘帷及床帷) | 16 | 130 | 17 | 17 | 千克 | | Curtains (including drapes) and interior blinds; curtain or bed valances,of synthetic fibres,not knitted or crocheted |
| 6303.9900 | --其他纺织材料制 | 14 | 100 | 17 | 17 | 千克 | | --Of other textile materials |
| **63.04** | **其他装饰用织物制品,但税目94.04的货品除外：** | | | | | | | **Other furnishing articles, excluding those of heading No.94.04：** |
| | -床罩： | | | | | | | -Bedspreads： |
| | --针织或钩编的： | | | | | | | --Knitted or crocheted： |
| | ---针织的： | | | | | | | ---Knitted： |
| 6304.1121 | ----手工制 | 14 | 100 | 17 | 17 | 件/千克 | | ----Hand-worked |
| 6304.1129 | ----其他 | 14 | 100 | 17 | 17 | 件/千克 | | ----Other |
| | ---钩编的： | | | | | | | ---Crocheted： |
| 6304.1131 | ----手工制 | 14 | 100 | 17 | 17 | 件/千克 | | ----Hand-worked |
| 6304.1139 | ----其他 | 14 | 100 | 17 | 17 | 件/千克 | | ----Other |
| | --其他： | | | | | | | --Other： |
| 6304.1910 | ---丝及绢丝制 | 14 | 130 | 17 | 16 | 件/千克 | | ---Of silk or spun silk |
| 6304.1910 10 | 丝及绢丝制非针织非钩编床罩(含丝85%及以上) | 14 | 130 | 17 | 17 | 件/千克 | | Bedspreads of silk or spun silk,containing silk ≥ 85%,not knitted or crocheted |
| 6304.1910 90 | 丝及绢丝制非针织非钩编床罩(含丝85%以下) | 14 | 130 | 17 | 17 | 件/千克 | | Bedspreads of silk or spun silk,containing silk < 85%,not knitted or crocheted |
| | ---棉或麻制： | | | | | | | ---Of cotton or bast fibres： |
| 6304.1921 | ----刺绣的 | 14 | 90 | 17 | 17 | 件/千克 | | ----Embroidered |
| 6304.1929 | ----其他 | 14 | 90 | 17 | 17 | 件/千克 | | ----Other |
| | ---化学纤维制： | | | | | | | ---Of man-made fibres： |
| 6304.1931 | ----刺绣的 | 16 | 130 | 17 | 17 | 件/千克 | | ----Embroidered |
| 6304.1939 | ----其他 | 16 | 130 | 17 | 17 | 件/千克 | | ----Other |
| | ---其他纺织材料制： | | | | | | | ---Of other textile materials： |
| 6304.1991 | ----刺绣的 | 14 | 100 | 17 | 16 | 件/千克 | | ----Embroidered |
| 6304.1991 10 | 毛制非针织非钩编刺绣床罩(羊毛或动物细毛制) | 14 | 100 | 17 | 17 | 件/千克 | | Bedspreads,not knitted or crocheted,embroidered,of wool or fine animal hair |
| 6304.1991 90 | 其他纺织材料制非针织刺绣床罩(含非钩编的) | 14 | 100 | 17 | 17 | 件/千克 | | Bedspreads,not knitted or crocheted,embroidered,of other textile materials |
| 6304.1999 | ----其他 | 14 | 100 | 17 | 16 | 件/千克 | | ----Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6304.1999 10 | 毛制其他非针织非钩编床罩(羊毛或动物细毛制) | 14 | 100 | 17 | 17 | 件/千克 | | Bedspreads, not knitted or crocheted, embroidered, of wool or fine animal hair |
| 6304.1999 90 | 其他材料制非针织非钩编其他床罩 | 14 | 100 | 17 | 17 | 件/千克 | | Bedspreads, not knitted or crocheted, embroidered, of other textile materials |
| 6304.2010 | ---手工制 | 14 | 100 | 17 | | 件/千克 | | ---Hand-worked |
| 6304.2090 | ---其他 | 14 | 100 | 17 | | 件/千克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| | --针织或钩编的: | | | | | | | --Knitted or crocheted: |
| | ---针织的: | | | | | | | ---Knitted: |
| 6304.9121 | ----手工制 | 14 | 100 | 17 | 17 | 千克 | | ----Hand-worked |
| 6304.9129 | ----其他 | 14 | 100 | 17 | 17 | 千克 | | ----Other |
| | ---钩编的: | | | | | | | ---Crocheted: |
| 6304.9131 | ----手工制 | 14 | 100 | 17 | 17 | 千克 | | ----Hand-worked |
| 6304.9139 | ----其他 | 14 | 100 | 17 | 17 | 千克 | | ----Other |
| | --非针织或非钩编的,棉制: | | | | | | | --Not knitted or crocheted, of cotton: |
| 6304.9210 | ---刺绣的 | 14 | 90 | 17 | 17 | 千克 | | ---Embroidered |
| 6304.9290 | ---其他 | 14 | 90 | 17 | 17 | 千克 | | ---Other |
| | --非针织或非钩编的,合成纤维制: | | | | | | | --Not knitted or crocheted, of synthetic fibres: |
| 6304.9310 | ---刺绣的 | 16 | 130 | 17 | 17 | 千克 | | ---Embroidered |
| 6304.9390 | ---其他 | 16 | 130 | 17 | 17 | 千克 | | ---Other |
| | --非针织或非钩编的,其他纺织材料制: | | | | | | | --Not knitted or crocheted, of other textile materials: |
| 6304.9910 | ---丝及绢丝制 | 14 | 130 | 17 | 16 | 千克 | | ---Of silk or spun silk |
| 6304.9910 10 | 丝制非针织非钩编的装饰制品(含绢丝制品,含丝85%及以上) | 14 | 130 | 17 | 17 | 千克 | | Other furnishing articles of silk or spun silk, not knitted or crocheted, containing silk≥85% |
| 6304.9910 90 | 丝制非针织非钩编的装饰制品(含绢丝制品,含丝85%以下) | 14 | 130 | 17 | 17 | 千克 | | Other furnishing articles of silk or spun silk, not knitted or crocheted, containing silk<85% |
| | ---麻制: | | | | | | | ---Of bast fibres: |
| 6304.9921 | ----刺绣的 | 14 | 90 | 17 | 16 | 千克 | | ----Embroidered |
| 6304.9921 10 | 亚麻或苎麻非针织其他刺绣装饰品(含非钩编制品) | 14 | 90 | 17 | 17 | 千克 | | Other furnishing articles, not knitted or crocheted, embroidered, of flax or ramie |
| 6304.9921 90 | 其他麻制非针织其他刺绣装饰品(包括非钩编的) | 14 | 90 | 17 | 17 | 千克 | | Other furnishing articles, not knitted or crocheted, embroidered, of other bast fibres |
| 6304.9929 | ----其他 | 14 | 90 | 17 | 16 | 千克 | | ----Other |
| 6304.9929 10 | 亚麻或苎麻制其他非针织的装饰品(含非钩编制品) | 14 | 90 | 17 | 17 | 千克 | | Other furnishing articles, not knitted or crocheted, of flax or ramie |
| 6304.9929 90 | 其他麻制其他非针织的装饰制品(含非钩编制品) | 14 | 90 | 17 | 17 | 千克 | | Other furnishing articles not knitted or crocheted, of other bast fibres |
| 6304.9990 | ---其他 | 14 | 100 | 17 | 17 | 千克 | | ---Other |
| **63.05** | **货物包装用袋:** | | | | | | | **Sacks and bags, of a kind used for the packing of goods:** |
| 6305.1000 | -黄麻或税目53.03的其他韧皮纺织纤维制 | 10 | 40 | 17 | 16 | 条/千克 | | -Of jute or of other textile bast fibres of heading No. 53.03 |
| 6305.1000 10 | 黄麻制旧的货物包装袋(含税目53.03的其他韧皮纤维制) | 10 | 40 | 17 | 17 | 条/千克 | | Sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres of heading No.53.03 |
| 6305.1000 90 | 黄麻制其他货物包装袋(含税目53.03的其他韧皮纤维制) | 10 | 40 | 17 | 17 | 条/千克 | | Other sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres of heading No.53.03 |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6305.2000 | -棉制 | 16 | 90 | 17 | 17 | 条/千克 | | -Of cotton |
| | -化学纤维材料制： | | | | | | | -Of man-made textile materials： |
| 6305.3200 | --散装货物储运软袋 | 16 | 100 | 17 | 17 | 条/千克 | | --Flexible intermediate bulk containers |
| 6305.3300 | --其他，聚乙烯、聚丙烯扁条或类似材料制 | 16 | 100 | 17 | 16 | 条/千克 | | --Other，of polyethylene or polypropylene strip or the like |
| 6305.3300 10 | 聚乙烯或聚丙烯制其他货物包装袋（针织或钩编的，用扁条及类似材料制成） | 16 | 100 | 17 | 17 | 条/千克 | | Sacks and bags，of a kind used for the packing of goods，of PE or PP strip or the like，knitted or crocheted |
| 6305.3300 90 | 聚乙烯或聚丙烯制其他货物包装袋（非针织或钩编的，用扁条及类似材料制成） | 16 | 100 | 17 | 17 | 条/千克 | | Sacks and bags，of a kind used for the packing of goods，of PE or PP strip or the like，not knitted or crocheted |
| 6305.3900 | --其他 | 16 | 100 | 17 | 17 | 条/千克 | | --Other |
| 6305.9000 | -其他纺织材料制 | 14 | 90 | 17 | 17 | 条/千克 | | -Of other textile materials |
| **63.06** | **油苫布、天篷及遮阳篷；帐篷；风帆；野营用品：** | | | | | | | **Tarpaulins，awnings and sunblinds；tents；sails for boats，sailboards or landcraft；camping goods：** |
| | -油苫布、天篷及遮阳篷： | | | | | | | -Tarpaulins，awnings and sunblinds： |
| 6306.1200 | --合成纤维制 | 16 | 130 | 17 | 17 | 件/千克 | | --Of synthetic fibres |
| | --其他纺织材料制： | | | | | | | --Of other textile materials： |
| 6306.1910 | ---麻制 | 14 | 80 | 17 | 17 | 件/千克 | | ---Of bast fibres |
| 6306.1920 | ---棉制 | 14 | 80 | 17 | 17 | 件/千克 | | ---Of cotton |
| 6306.1990 | ---其他 | 14 | 100 | 17 | 16 | 件/千克 | | ---Other |
| 6306.1990 10 | 人造纤维制油苫布、天篷及遮阳篷 | 14 | 100 | 17 | 17 | 件/千克 | | Tarpaulins，awnings and sunblinds，of artificial fibres |
| 6306.1990 90 | 其他材料制油苫布、天篷及遮阳篷 | 14 | 100 | 17 | 17 | 件/千克 | | Tarpaulins，awnings and sunblinds，of other textile materials |
| | -帐篷： | | | | | | | -Tents： |
| 6306.2200 | --合成纤维制 | 16 | 130 | 17 | 16 | 件/千克 | | --Of synthetic fibres |
| 6306.2200 10 | 合成纤维制移动帐篷 | 16 | 130 | 17 | 17 | 件/千克 | | Moveable，of synthetic fibres |
| 6306.2200 90 | 合成纤维制帐篷 | 16 | 130 | 17 | 17 | 件/千克 | | Other tents of synthetic fibres： |
| | --其他纺织材料制： | | | | | | | --Of other textile materials： |
| 6306.2910 | ---棉制 | 14 | 80 | 17 | 17 | 件/千克 | | ---Of cotton |
| 6306.2990 | ---其他 | 14 | 100 | 17 | 17 | 件/千克 | | ---Other |
| | -风帆： | | | | | | | -Sails： |
| 6306.3010 | ---合成纤维制 | 16 | 130 | 17 | 17 | 件/千克 | | ---Of synthetic fibres |
| 6306.3090 | ---其他纺织材料制 | 14 | 100 | 17 | 17 | 件/千克 | | ---Of other textile materials |
| | -充气褥垫： | | | | | | | -Pneumatic mattresses： |
| 6306.4010 | ---棉制 | 14 | 80 | 17 | 17 | 件/千克 | | --Of cotton |
| 6306.4020 | ---化学纤维制 | 16 | 130 | 17 | 17 | 件/千克 | | ---Of man-made fibres |
| 6306.4090 | ---其他纺织材料制 | 14 | 100 | 17 | 17 | 件/千克 | | ---Of other textile materials |
| | -其他： | | | | | | | -Other： |
| 6306.9010 | ---棉制 | 14 | 80 | 17 | 17 | 件/千克 | | ---Of cotton |
| 6306.9020 | ---麻制 | 14 | 80 | 17 | 17 | 件/千克 | | ---Of bast fibres |
| 6306.9030 | ---化学纤维制 | 16 | 130 | 17 | 17 | 件/千克 | | ---Of man-made fibres |
| 6306.9090 | ---其他 | 14 | 100 | 17 | 17 | 件/千克 | | ---Other |
| **63.07** | **其他制成品，包括服装裁剪样：** | | | | | | | **Other made up articles，including dress patterns：** |
| 6307.1000 | -擦地布、擦碗布、抹布及类似擦拭用布 | 14 | 130 | 17 | 17 | 千克 | | -Floor-cloths，dish-cloths，dusters and similar cleaning cloths |
| 6307.2000 | -救生衣及安全带 | 14 | 70 | 17 | 17 | 千克/件 | | -Life-jackets and life-belts |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6307.9000 | -其他 | 14 | 100 | 17 | 17 | 千克 | | -Other |
| | 第二分章　成套物品 | | | | | | | Ⅱ. SETS |
| **63.08** | **由机织物及纱线构成的零售包装成套物品,不论是否带附件,用以制作小地毯、装饰毯、绣花台布、餐巾或类似的纺织物品:** | | | | | | | **Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale:** |
| 6308.0000 | 由机织物及纱线构成的零售包装成套物品,不论是否带附件,用以制作小地毯、装饰毯、绣花台布、餐巾或类似的纺织物品 | 14 | 130 | 17 | 17 | 千克 | | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale |
| | 第三分章　旧衣着及旧纺织品;碎织物 | | | | | | | Ⅲ. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS |
| **63.09** | **旧衣物:** | | | | | | | **Worn clothing and other worn articles:** |
| 6309.0000 | 旧衣物 | 14 | 130 | 17 | 0 | 千克 | 9 | Worn clothing and other worn articles |
| **63.10** | **纺织材料的新的或旧的碎织物及废线、绳、索、缆及其制品:** | | | | | | | **Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials:** |
| 6310.1000 | -经分拣的 | 14 | 50 | 17 | 16 | 千克 | | -Sorted |
| 6310.1000 10 | 新的或未使用过的纺织材料制经分拣的碎织物等(新的或未使用过的,包括废线、绳、索、缆及其制品) | 14 | 50 | 17 | 17 | 千克 | AP | Not used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials, sorted |
| 6310.1000 90 | 其他纺织材料制经分拣的碎织物等(包括废线、绳、索、缆及其制品) | 14 | 50 | 17 | 17 | 千克 | 9 | Other sorted rags, including scrap twine, cordage, rope and cables and worn out articles of twine, of textile materials |
| 6310.9000 | -其他 | 14 | 50 | 17 | 16 | 千克 | | -Other |
| 6310.9000 10 | 新的或未使用过的纺织材料制其他碎织物等(新的或未使用过的,包括废线、绳、索、缆及其制品) | 14 | 50 | 17 | 17 | 千克 | AP | Not used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials |
| 6310.9000 90 | 其他纺织材料制碎织物等(包括废线、绳、索、缆及其制品) | 14 | 50 | 17 | 17 | 千克 | 9 | Other rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials |

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# 第十二类
# 鞋、帽、伞、杖、鞭及其零件；已加工的羽毛及其制品；人造花；人发制品

# SECTION XII
# FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

## 第六十四章
## 鞋靴、护腿和类似品及其零件

## Chapter 64
## Footwear, gaiters and the like; parts of such articles

**注释：**

一、本章不包括：

（一）易损材料（例如，纸、塑料薄膜）制的无外绱鞋底的一次性鞋靴罩或套，这些产品应按其构成材料归类；

（二）纺织材料制的鞋靴，没有用粘、缝或其他方法将外底固定或安装在鞋面上的（第十一类）；

（三）税目 63.09 的旧鞋靴；

（四）石棉制品（税目 68.12）；

（五）矫形鞋靴或其他矫形器具及其零件（税目 90.21）；

（六）玩具鞋及装有冰刀或轮子的滑冰鞋；护胫或类似的运动防护服装（第九十五章）。

二、税目 64.06 所称“零件”，不包括鞋钉、护鞋铁掌、鞋眼、鞋钩、鞋扣、饰物、编带、鞋带、绒球或其他装饰带（应分别归入相应税目）及税目 96.06 的纽扣或其他货品。

三、本章所称：

（一）“橡胶”及“塑料”，包括能用肉眼辨出其外表有一层橡胶或塑料的机织物或其他纺织产品，运用本款时，橡胶或塑料仅引起颜色变化的不计在内；

（二）“皮革”，是指税目 41.07 及 41.12 至 41.14 的货品。

四、除本章注释三另有规定的以外：

（一）鞋面的材料应以占表面面积最大的那种材料为准，计算表面面积可不考虑附件及加固件，例如，护踝、裹边、饰物、扣子、拉襻、鞋眼或类似附属件。

（二）外底的主要材料应以与地面接触最广的那种材料为准，计算接触面时可不考虑鞋底钉、铁掌或类似附属件；

**子目注释：**

子目 6402.12、6402.19、6403.12、6403.19 及 6404.11 所称“运动鞋靴”，仅适用于：

一、带有或可装鞋底钉、止滑柱、夹钳、马蹄掌或类似品的体育专用鞋靴。

二、滑冰靴，滑雪靴及越野滑雪用鞋靴、滑雪板靴、角力靴、拳击靴及赛车鞋。

**Notes:**

1. This Chapter does not cover:

(a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

(c) Worn footwear of heading No.63.09;

(d) Articles of asbestos (heading No.68.12);

(e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No.90.21) or;

(f) Toy footwear or skating boots with ice or roller skates attached; shinguards or similar protective sportswear (Chapter 95).

2. For the purposes of heading No.64.06, the term “parts” does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No.96.06.

3. For the purposes of this Chapter:

(a) The terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) The term “leather” refers to the goods of headings No.41.07 and 41.12 to 41.14.

4. Subject to Note 3 to this Chapter:

(a) The material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) The constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

**Subheading Notes:**

For the purposes of subheadings No.6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression “sports footwear” applies only to:

1. Footwear which is designed for a sporting activity and has, or has provsion for the attachment of, spikes, sprigs, stops, clips, bars or the like;

2. Skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **64.01** | **橡胶或塑料制外底及鞋面的防水鞋靴,其鞋面不是用缝、铆、钉、旋、塞或类似方法固定在鞋底上的:** | | | | | | | **Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes:** |
| | -装有金属防护鞋头的鞋靴: | | | | | | | -Footwear incorporating a protective metal toe-cap: |
| 6401.1010 | ---橡胶制鞋面的 | 24 | 100 | 17 | 15 | 千克/双 | | ---With uppers of rubber |
| 6401.1090 | ---塑料制鞋面的 | 24 | 100 | 17 | 15 | 千克/双 | | ---With uppers of plastics |
| | -其他鞋靴: | | | | | | | -Other footwear: |
| | --中、短统靴(过踝但未到膝): | | | | | | | --Covering the ankle but not covering the knee: |
| 6401.9210 | ---橡胶制鞋面的 | 24 | 100 | 17 | 15 | 千克/双 | | ---With uppers of rubber |
| 6401.9290 | ---塑料制鞋面的 | 24 | 100 | 17 | 15 | 千克/双 | | ---With uppers of plastics |
| 6401.9900 | --其他 | 24 | 100 | 17 | 15 | 千克/双 | | --Other |
| **64.02** | **橡胶或塑料制外底及鞋面的其他鞋靴:** | | | | | | | **Other footwear with outer soles and uppers of rubber or plastics:** |
| | -运动鞋靴: | | | | | | | -Sports footwear: |
| 6402.1200 | --滑雪靴、越野滑雪鞋靴及滑雪板靴 | 10 | 100 | 17 | | 千克/双 | | --Ski-boots, cross-country ski footwear and snowboard boots |
| 6402.1200 10 | 含濒危动物毛皮橡胶、塑料底及面滑雪靴(包括越野滑雪鞋靴及滑雪板靴) | 10 | 100 | 17 | 0 | 千克/双 | EF | Inverted skiing boot with rubber、plastic sole and hair of endangered animals(including cross-counory skiing boots and boots for skin) |
| 6402.1200 90 | 其他橡胶、塑料底及面滑雪靴(包括越野滑雪鞋靴及滑雪板靴) | 10 | 100 | 17 | 15 | 千克/双 | | Other ski-boots cross-country ski footwear and snoroboard boots, with outer soles and upper of rubber or plastics |
| 6402.1900 | --其他 | 24 | 100 | 17 | | 千克/双 | | --Other |
| 6402.1900 10 | 含濒危动物毛皮其他运动鞋靴(橡胶、塑料制底及面) | 24 | 100 | 17 | 0 | 千克/双 | EF | Other sports shoes and boots containing endangered animal hair and hide (rubbor and plastic shoes and inverced) |
| 6402.1900 90 | 橡胶、塑料制底及面的其他运动鞋靴 | 24 | 100 | 17 | 15 | 千克/双 | | Other sport footwear, with outer soles and uppers of rubber or plastics (rubber and plastic shoes and inverted) |
| 6402.2000 | -用栓塞方法将鞋面条带装配在鞋底上的鞋 | 24 | 100 | 17 | 15 | 千克/双 | | -Footwear with upper straps or thongs assembled to the sole by means of plugs |
| | -其他鞋靴: | | | | | | | -Other footwear: |
| 6402.9100暂 | --短筒靴(过踝) | 12 | 100 | 17 | 15 | 千克/双 | | --Covering the ankle |
| | --其他: | | | | | | | --Other: |
| 6402.9910暂 | ---橡胶制鞋面的 | 12 | 100 | 17 | 15 | 千克/双 | | ---With uppers of rubber |
| | ---塑料制鞋面的: | | | | | | | ---With uppers of plastics: |
| 6402.9921 | ----其他以机织物或其他纺织材料做衬底的 | 24 | 100 | 17 | 15 | 千克/双 | | ----With substrate of woven fabrics or other textile materials |
| 6402.9929 | ----其他 | 24 | 100 | 17 | 15 | 千克/双 | | ----Other |
| **64.03** | **橡胶、塑料、皮革或再生皮革制外底,皮革制鞋面的鞋靴:** | | | | | | | **Footwear with outer soles of rubber, plastics, leather or composition leather and upers of leather:** |
| | -运动鞋靴: | | | | | | | -Sports footwear: |
| 6403.1200 | --滑雪靴、越野滑雪鞋靴及滑雪板靴 | 24 | 100 | 17 | 15 | 千克/双 | | --Ski-boots, cross-country ski footwear and snowboard boots |
| 6403.1200 10 | 野生动物皮革制鞋面的滑雪靴 | 24 | 100 | 17 | 15 | 千克/双 | EF | Ski-boots, with uppers of leather of wild animals |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6403.1200 90 | 其他皮革制鞋面的滑雪靴(包括橡胶、塑料、皮革制外底和越野滑雪鞋靴及板靴) | 24 | 100 | 17 | 15 | 千克/双 | | Ski-boots, cross-country sik footwear and snowboard boots, with outer soles of rubber, plastics, leather or composition leather and upers of leather |
| 6403.1900 | --其他 | 15 | 100 | 17 | 15 | 千克/双 | | --Other |
| 6403.1900 10 | 野生动物皮革制鞋面其他运动鞋靴 | 15 | 100 | 17 | 15 | 千克/双 | EF | Other sports footwear with uppers of leather of wild animals |
| 6403.1900 90 | 皮革制鞋面的其他运动鞋靴(橡胶、塑料、皮革或再生皮革制外底) | 15 | 100 | 17 | 15 | 千克/双 | | Other sports footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather |
| 6403.2000 | -皮革制外底,由交叉于脚背并绕大脚趾的皮革条带构成鞋面的鞋 | 24 | 100 | 17 | 15 | 千克/双 | | -Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe |
| 6403.2000 10 | 野生动物皮革条带为鞋面的皮底鞋 | 24 | 100 | 17 | 15 | 千克/双 | EF | Footwear with outer soles of leather and with uppers of leather straps of wild animals |
| 6403.2000 90 | 其他皮革条带为鞋面的皮底鞋(皮革条带交叉于脚背并绕大脚趾的) | 24 | 100 | 17 | 15 | 千克/双 | | Footwear with outer soles of leather and with uppers which consist of leather straps across the instep and around the big toe |
| 6403.4000 | -装有金属防护鞋头的其他鞋靴 | 24 | 100 | 17 | 15 | 千克/双 | | -Other footwear, incorporating a protective metal toe-cap |
| 6403.4000 10 | 其他含野生动物皮革面鞋靴(装有金属护鞋头的) | 24 | 100 | 17 | 15 | 千克/双 | FE | Other footwear, incorporating a protective metal toe-cap with uppers of leather of wild animals |
| 6403.4000 90 | 装有金属护鞋头的其他皮革面鞋靴(橡胶、塑料、皮革或再生皮革制外底) | 24 | 100 | 17 | 15 | 千克/双 | | Other footwear, incorporating a protective metal toe-cap, with outer soles of rubber, plastics, leather or composition leather and uppers of leather |
| | -皮革制外底的其他鞋靴: | | | | | | | -Other footwear with outer soles of leather: |
| | --短统靴(过踝): | | | | | | | --Covering the ankle: |
| | ---过脚踝但低于小腿的短统靴,按内底长度分类: | | | | | | | ---Covering the ankle but not covering the calf, by length of inner soles: |
| 6403.5111 | ----小于24cm的 | 10 | 100 | 17 | 15 | 千克/双 | | ----Less than 24cm |
| 6403.5111 10 | 野生动物皮革制外底皮革面过脚踝但低于小腿的短筒靴(内底长度小于24cm,运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | FE | Other footwear with outer soles of leather and uppers of leather, covering the ankle but lower than crus, with uppers of leather of wild animals (inner sole length<24cm, other than sports boots) |
| 6403.5111 90 | 皮革制外底皮革面过脚踝但低于小腿的短筒靴(内底长度小于24cm,运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | | Footwear, with outer soles of leather and uppers of leather, covering the ankle but lower than crus, with uppers of leather (inner sole length < 24cm, other than sports boots) |
| 6403.5119 | ----其他 | 10 | 100 | 17 | 15 | 千克/双 | | ----Other |
| 6403.5119 10 | 其他野生动物皮革制外底皮革面过脚踝但低于小腿短筒靴(运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | EF | Other footwear with outer soles of leather and uppers of leather, covering the ankle but lower than crus, with uppers of leather of wild animals, other than sports footwear |
| 6403.5119 90 | 其他皮革制外底皮革面过脚踝但低于小腿短筒靴(运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | | Other footwear with outer soles of leather and uppers of leather, covering the ankle but lower than crus, other than sports footwear |
| | ---其他,按内底长度分类: | | | | | | | ---Other, by length of inner soles: |
| 6403.5191 | ----小于24cm的 | 10 | 100 | 17 | 15 | 千克/双 | | ----Less than 24cm |
| 6403.5191 10 | 野生动物皮革制外底皮革面短筒靴(内底长度小于24cm,运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | EF | Footwear with outer soles of leather and uppers of leather, covering the ankle, with uppers of leather of wild animals (inner soles < 24cm, other than sports footwear) |

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|---|---|---|---|---|---|---|---|---|
| 6403.5191 90 | 皮革制外底的皮革面短筒靴(过踝)(内底长度小于24cm,运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | | Footwear with outer soles of leather and uppers of leather, covering the ankle (inner soles<24cm other than sports footwear) |
| 6403.5199 | ----其他 | 10 | 100 | 17 | 15 | 千克/双 | | ----Other |
| 6403.5199 10 | 野生动物皮革制外底皮革面短筒靴(运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | FE | Footwear with outer soles of leather and uppers of leather, covering the ankle, with uppers of leather of wild animals (other than sports footwear) |
| 6403.5199 90 | 皮革制外底的皮革面短筒靴(过踝)(运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | | Footwear with outer soles of leather and uppers of leather, covering the ankle, with uppers of leather (other than sports footwear) |
| 6403.5900 | --其他 | 10 | 100 | 17 | 15 | 千克/双 | | --Other |
| 6403.5900 10 | 野生动物皮革制外底皮革面其他鞋(包括靴,运动用鞋靴除外) | 10 | 100 | 17 | 15 | 千克/双 | EF | Other footwear with outer soles of leather and upers of leather of wild animals (other than sports footwear) |
| 6403.5900 90 | 皮革制外底的皮革面其他鞋靴(运动用鞋靴除外) | 10 | 100 | 17 | 15 | 千克/双 | | Other footwear with outer soles of leather and upers of leather of other animals (other than sports footwear) |
| | -其他鞋靴: | | | | | | | -Other footwear: |
| | --短筒靴(过踝): | | | | | | | --Covering the ankle: |
| | ---过脚踝但低于小腿的短筒靴,按内底长度分类: | | | | | | | ---Covering the ankle but not covering the calf, by length of inner soles |
| 6403.9111 | ----小于24cm的 | 10 | 100 | 17 | 15 | 千克/双 | | ----Less than 24cm |
| 6403.9111 10 | 其他野生动物皮革制面过脚踝但低于小腿的短筒靴(内底<24cm,橡胶、塑料、再生皮革制外底,运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | EF | Footwear with outer uper of feather, covering the ankle but lower than crus, with upers of wild animal leather, inner soles of rubber or plastic and the length<24cm, outer soles of composition leather, other than sports footwear |
| 6403.9111 90 | 其他皮革制面过脚踝但低于小腿的短筒靴(内底<24cm,橡胶、塑料、再生皮革制外底,运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | | Footwear with outer uper of feather, lovering the ankle but lower than crus, with inner soles of rubber or plastic and the length<24cm, outer soles of composition leather, other than sports footwear |
| 6403.9119 | ----其他 | 10 | 100 | 17 | 15 | 千克/双 | | ----Other |
| 6403.9119 10 | 其他野生动物皮革制面过脚踝但低于小腿的短筒靴(橡胶、塑料、再生皮革制外底,运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | EF | Footwear covering the ankle but lower than crus, with outer soles of rubber, plastics, leather of composition leather and upers of wild animal feather, other than sports footwear |
| 6403.9119 90 | 其他皮革制面过脚踝但低于小腿的短筒靴(橡胶、塑料、再生皮革制外底,运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | | Footwear covering the ankle but lower than crus, with outer soles of rubber, plastics, leather of composition leather and upers of leather, other than sports footwear |
| | ---其他,按内底长度分类: | | | | | | | ---Other, by length of inner soles: |
| 6403.9191 | ----小于24cm的 | 10 | 100 | 17 | 15 | 千克/双 | | ----Less than 24cm |
| 6403.9191 10 | 其他野生皮革制面的短筒靴(过踝)(内底<24cm,橡胶、塑料、再生皮革制外底,运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | EF | Footwear covering ankle, with outer upers of leather of wild animal, inner soles of rubber, plastic and the length<24cm, outer soles of composition leather, other than sports footwear |
| 6403.9191 90 | 其他皮革制面的短筒靴(过踝)(内底<24cm,橡胶、塑料、再生皮革制外底,运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | | Footwear covering ankle, with outer upers of leather, inner soles of rubber, plastic and the length<24cm, outer soles of composition leather, other than sports footwear |
| 6403.9199 | ----其他 | 10 | 100 | 17 | 15 | 千克/双 | | ----Other |

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|---|---|---|---|---|---|---|---|---|
| 6403.9199 10 | 其他野生皮革制面的短筒靴(过踝)(橡胶、塑料、再生皮革制外底,运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | EF | Footwear covering the ankle with outer soles of rubber, plastics, leather or composition leather and uppers of leather, of wild animals, other than sports footwear |
| 6403.9199 90 | 其他皮革制面的短筒靴(过踝)(橡胶、塑料、再生皮革制外底,运动用靴除外) | 10 | 100 | 17 | 15 | 千克/双 | | Footwear covering the ankle with outer soles of rubber, plastics, leather or composition leather and uppers of leather, of other animals, other than sports footwear |
| 6403.9900 | --其他 | 10 | 100 | 17 | 15 | 千克/双 | | --Other |
| 6403.9900 10 | 野生动物皮革制面的其他鞋靴(橡胶、塑料、再生皮革制外底,运动用鞋靴除外) | 10 | 100 | 17 | 15 | 千克/双 | FE | Other footwear with outer soles of rubber, plastics, leather or composition leather and upers of leather of wild animals, other than sports footwear |
| 6403.9900 90 | 其他皮革制面的其他鞋靴(橡胶、塑料、再生皮革制外底,运动用鞋靴除外) | 10 | 100 | 17 | 15 | 千克/双 | | Other footwear with outer soles of rubber, plastics, leather or composition leather and upers of leather of other animals, other than sports footwear |
| **64.04** | **橡胶、塑料、皮革或再生皮革制外底,用纺织材料制鞋面的鞋靴:** | | | | | | | **Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:** |
| | -橡胶或塑料制外底的鞋靴: | | | | | | | -Footwear with outer soles of rubber or plastics: |
| 6404.1100[暂] | --运动鞋靴;网球鞋、篮球鞋、体操鞋、训练鞋及类似鞋 | 12 | 100 | 17 | 15 | 千克/双 | | --Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like |
| | --其他: | | | | | | | --Other: |
| 6404.1910 | ---拖鞋 | 24 | 100 | 17 | 15 | 千克/双 | | ---Slippers |
| 6404.1990 | ---其他 | 24 | 100 | 17 | 15 | 千克/双 | | ---Other |
| | -皮革或再生皮革制外底的鞋靴: | | | | | | | -Footwear with outer soles of leather or composition leather: |
| 6404.2010 | ---拖鞋 | 24 | 100 | 17 | 15 | 千克/双 | | ---Slippers |
| 6404.2090 | ---其他 | 24 | 100 | 17 | 15 | 千克/双 | | ---Other |
| **64.05** | **其他鞋靴:** | | | | | | | **Other footwear:** |
| | -皮革或再生皮革制鞋面的: | | | | | | | -With uppers of leather or composition leather: |
| 6405.1010[暂] | ---橡胶、塑料、皮革及再生皮革制外底的 | 12 | 100 | 17 | 15 | 千克/双 | | ---Outer soles of rubber, plastics, leather or composition leather |
| 6405.1090[暂] | ---其他材料制外底的 | 12 | 100 | 17 | 15 | 千克/双 | | ---Outer soles of other materials |
| 6405.1090[暂] 10 | 野生动物皮革制面的其他鞋靴(外底用橡胶、塑料、皮革及再生皮革以外的材料制成) | 12 | 100 | 17 | 15 | 千克/双 | EF | Other footwear with uppers of leather or composition leather of wid andimds(with outer soles of materials other than rubber, plastics , leather or composition leather) |
| 6405.1090[暂] 90 | 其他皮革或再生皮革制面的其他鞋靴(外底用橡胶,塑料,皮革及再生皮革以外材料制成) | 12 | 100 | 17 | 15 | 千克/双 | | Other footwear eieh uppers of leather or composition leather(with outer soles of materials other than rubber, plastics, leather or composition leather) |
| 6405.2000[暂] | -纺织材料制鞋面的 | 12 | 100 | 17 | 15 | 千克/双 | | -With uppers of textile materials |
| 6405.2000[暂] 10 | 羊毛毡呢制内底及鞋面的鞋靴(外底用橡胶,塑料,皮革或再生皮革制以外材料制成) | 12 | 100 | 17 | 15 | 千克/双 | | Footwear with inner soles and uppers of wool felt, outer soled of materials other than rubber, plastics, leather or composition leather |
| 6405.2000[暂] 90 | 纺织材料制鞋面的其他鞋靴(外底用橡胶,塑料,皮革或再生皮革制以外材料制成) | 12 | 100 | 17 | 15 | 千克/双 | | Other footwear with uppers of textile materials, outer soles of materials other than rubber, plastics, leather or composition leather |
| | -其他: | | | | | | | -Other: |
| 6405.9010 | ---橡胶、塑料、皮革及再生皮革制外底的 | 15 | 100 | 17 | 15 | 千克/双 | | ---With outer soles of rubber, plastics, leather or composition leather |

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|---|---|---|---|---|---|---|---|---|
| 6405.9090 | ---其他材料制外底的 | 15 | 100 | 17 | 15 | 千克/双 | | ---Outer soles of other materials |
| **64.06** | **鞋靴零件(包括鞋面,不论是否带有除外底以外的其他鞋底);活动式鞋内底、跟垫及类似品;护腿、裹腿和类似品及其零件:** | | | | | | | **Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:** |
| 6406.1000 | -鞋面及其零件,但硬衬除外 | 15 | 90 | 17 | 15 | 千克 | | -Uppers and parts thereof, other than stiffeners |
| 6406.1000 10 | 含野生动物皮的鞋面及其零件 | 15 | 90 | 17 | 15 | 千克 | FE | Uppers and parts thereof, consist of leather of wild animals |
| 6406.1000 90 | 其他鞋面及其零件(不包括硬衬及毡呢制品) | 15 | 90 | 17 | 15 | 千克 | | Other uppers and parts thereof (other than stiffeners and articles of felt) |
| | -橡胶或塑料制的外底及鞋跟: | | | | | | | -Outer soles and heels, of rubber or plastics: |
| 6406.2010 | ---橡胶制的 | 15 | 90 | 17 | 15 | 千克 | | ---Of rubber |
| 6406.2020 | ---塑料制的 | 15 | 90 | 17 | 15 | 千克 | | ---Of plastics |
| | -其他: | | | | | | | -Other: |
| 6406.9010 | --木制 | 15 | 90 | 17 | 15 | 千克 | A | --Of wood |
| | --其他材料制: | | | | | | | --Of other materials: |
| 6406.9091 | ----活动式鞋内底、跟垫及类似品 | 15 | 90 | 17 | 15 | 千克 | | ----Removable in-soles, heel cushions and similar articles |
| 6406.9092 | ----护腿、裹脚和类似品及其零件 | 15 | 90 | 17 | 15 | 千克 | | ----Gaiters, leggings and similar articles, and parts thereof |
| 6406.9099 | ----其他材料制其他鞋靴零件 | 15 | 90 | 17 | 15 | 千克 | | ----Other parts of footwear of other materials |

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## 第六十五章
## 帽类及其零件

## Chapter 65
## Headgear and parts thereof

注释：

一、本章不包括：

（一）税目 63.09 的旧帽类；

（二）石棉制帽类（税目 68.12）；

（三）第九十五章的玩偶帽、其他玩具帽或狂欢节用品。

二、税目 65.02 不包括缝制的帽坯，但仅将条带缝成螺旋形的除外。

Notes：

1. This Chapter does not cover：

(a) Worn headgear of heading No.63.09；

(b) Asbestos headgear (Heading No.68.12) or；

(c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading No.65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **65.01** | **毡呢制的帽坯、帽身及帽兜，未楦制成形，也未加帽边；毡呢制的圆帽片及制帽用的毡呢筒（包括裁开的毡呢筒）：** | | | | | | | **Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt：** |
| 6501.0000 | 毡呢制的帽坯、帽身及帽兜，未楦制成形，也未加帽边；毡呢制的圆帽片及制帽用的毡呢筒（包括裁开的毡呢筒） | 22 | 100 | 17 | 15 | 千克 | | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt |
| **65.02** | **编结的帽坯或用任何材料的条带拼制而成的帽坯，未楦制成形，也未加帽边、衬里或装饰物：** | | | | | | | **Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed：** |
| 6502.0000 | 编结的帽坯或用任何材料的条带拼制成而的帽坯，未楦制成形，也未加帽边、衬里或装饰物 | 20 | 100 | 17 | 15 | 千克 | | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed |
| **65.04** | **编结帽或用任何材料的条带拼制而成的帽类，不论有无衬里或装饰物：** | | | | | | | **Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed：** |
| 6504.0000 | 编结帽或用任何材料的条带拼制而成的帽类，不论有无衬里或装饰物 | 20 | 130 | 17 | 15 | 个/千克 | | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed |
| **65.05** | **针织或钩编的帽类，用成匹的花边、毡呢或其他纺织物（条带除外）制成的帽类，不论有无衬里或装饰物；任何材料制的发网，不论有无衬里或装饰物：** | | | | | | | **Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed：** |
| 6505.0010 | ---发网 | 10 | 130 | 17 | 15 | 个/千克 | | ---Hair-nets |
| 6505.0020 | ---钩编的帽类 | 20 | 130 | 17 | 15 | 个/千克 | | ---Hats and other headgear, knitted or crocheted |
| | ---其他： | | | | | | | ---Other： |
| 6505.0091 | ----用税目 65.01 的帽身、帽兜或圆帽片制成的毡呢帽类，无论有无衬里或装饰物 | 22 | 130 | 17 | 15 | 个/千克 | | ----Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed |
| 6505.0099 | ----其他 | 20 | 130 | 17 | 15 | 个/千克 | | ----Other |
| **65.06** | **其他帽类，不论有无衬里或装饰物：** | | | | | | | **Other headgear, whether or not lined or trimmed：** |
| 6506.1000 | -安全帽 | 10 | 100 | 17 | 15 | 个/千克 | | -Safety headgear |
| 6506.1000 10 | 防护面罩（带有能够滤除生物因子滤器的面罩） | 10 | 100 | 17 | 15 | 个/千克 | 3 | Protecting cover (with veil and colander that can screen biological elements) |
| 6506.1000 90 | 其他安全帽（不论有无衬里或饰物） | 10 | 100 | 17 | 15 | 个/千克 | | Other safety caps (whether or not lined or trimmed) |
| | -其他： | | | | | | | -Other： |
| 6506.9100 | --橡胶或塑料制 | 10 | 100 | 17 | 15 | 个/千克 | | --Of rubber or of plastics |
| | --其他材料制： | | | | | | | --Of other materials： |
| 6506.9910 | ---皮革制 | 10 | 130 | 17 | 15 | 个/千克 | | ---Of leather |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6506.9910 10 | 野生动物皮革制帽类 | 10 | 130 | 17 | 15 | 个/千克 | EF | Other headgear, of leather of wild animals |
| 6506.9910 90 | 其他皮革制帽类 | 10 | 130 | 17 | 15 | 个/千克 | | Other headgear, of leather of other animals |
| 6506.9920 | ---毛皮制 | 10 | 130 | 17 | 15 | 个/千克 | | ---Of furskin |
| 6506.9920 10 | 野生动物毛皮制的帽类(无论有无衬里或饰物) | 10 | 130 | 17 | 15 | 个/千克 | EF | Other headgear, of leather of wild animals (whether or not lined or trimmed) |
| 6506.9920 90 | 其他毛皮制的帽类(无论有无衬里或饰物) | 10 | 130 | 17 | 15 | 个/千克 | | Other headgear, of leather of other animals (whether or not lined or trimmed) |
| 6506.9990 | ---其他 | 24 | 100 | 17 | 15 | 个/千克 | | ---Other |
| **65.07** | **帽圈、帽衬、帽套、帽帮、帽骨架、帽舌及帽颏带:** | | | | | | | **Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear:** |
| 6507.0000 | 帽圈、帽衬、帽套、帽帮、帽骨架、帽舌及帽颏带 | 24 | 100 | 17 | 15 | 千克 | | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear |
| 6507.0000 10 | 含野生动物成分的帽类附件(指帽圈、衬、套、帮、骨架、舌及颏带) | 24 | 100 | 17 | 15 | 千克 | FE | Headwear accessories (including head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps) containing materials of wild animals |
| 6507.0000 90 | 其他帽类附件(指帽圈、衬、套、帮、骨架、舌及颏带) | 24 | 100 | 17 | 15 | 千克 | | Other headwear accessories (including head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps) |

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# 第六十六章
# 雨伞、阳伞、手杖、鞭子、马鞭及其零件

# Chapter 66
# Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

**注释：**

一、本章不包括：

（一）丈量用杖及类似品（税目 90.17）；

（二）火器手杖、刀剑手杖、灌铅手杖及类似品（第九十三章）；

（三）第九十五章的货品（例如，玩具雨伞、玩具阳伞）。

二、税目 66.03 不包括纺织材料制的零件、附件及装饰品或者任何材料制的罩套、流苏、鞭梢、伞套及类似品。此类货品即使与税目 66.01 或 66.02 的物品一同进口或出口，只要未装配在一起，则不应视为上述税目所列物品的组成零件，而应分别归入各有关税目。

**Notes:**

1. This Chapter does not cover:

(a) Measure walking-sticks or the like (heading No.90.17);

(b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93) or;

(c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading No.66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading No.66.01 or 66.02 are to be classified separately and not to be treated as forming part of those articles.

| 税则号列 | 货　品　名　称 | 最惠（%） | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **66.01** | **雨伞及阳伞（包括手杖伞、庭园用伞及类似伞）：** | | | | | | | **Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):** |
| 6601.1000 | -庭院用伞及类似伞 | 14 | 130 | 17 | 15 | 千克/把 | | -Garden or similar umbrellas |
| | -其他： | | | | | | | -Other: |
| 6601.9100 | --折叠伞 | 10 | 130 | 17 | 15 | 千克/把 | | --Having a telescopic shaft |
| 6601.9900 | --其他 | 10 | 130 | 17 | 15 | 千克/把 | | --Other |
| **66.02** | **手杖、带座手杖、鞭子、马鞭及类似品：** | | | | | | | **Walking-sticks, seat-sticks, whips, riding-crops and the like:** |
| 6602.0000 | 手杖、带座手杖、鞭子、马鞭及类似品 | 10 | 130 | 17 | 15 | 千克/把 | | Walking-sticks, seat-sticks, whips, riding-crops and the like |
| 6602.0000 11 | 含野生动物成分的手杖、带座手杖（包括马鞭、鞭子及类似品） | 10 | 130 | 17 | 15 | 千克/把 | EF | Walking-sticks, seat-sticks, whips, riding-crops and the like, containing materials of wild animals |
| 6602.0000 19 | 动植物材料制手杖、鞭子及类似品（包括带座手杖） | 10 | 130 | 17 | 15 | 千克/把 | | Walking-sticks, seat-sticks, whips, riding-crops and the like, of plant materials or animal materials |
| 6602.0000 90 | 其他手杖、带座手杖、鞭子及类似品 | 10 | 130 | 17 | 15 | 千克/把 | | Other walking-sticks, seat-sticks, whips, riding-crops and the like |
| **66.03** | **税目 66.01 或 66.02 所列物品的零件及装饰品：** | | | | | | | **Parts, trimmings and accessories of articles of heading No.66.01 or 66.02:** |
| 6603.2000 | -伞骨，包括装在伞柄上的伞骨 | 14 | 130 | 17 | 15 | 千克 | | -Umbrella frames, including frames mounted on shafts (sticks) |
| 6603.9000 | -其他 | 14 | 130 | 17 | 15 | 千克 | | -Other |
| 6603.9000 10 | 含野生动物成分的伞、手杖的零件及装饰品（包括鞭子的其他零件及饰品） | 14 | 130 | 17 | 15 | 千克 | EF | Parts, trimmings and accessories of articles, containing materials of wild animals |
| 6603.9000 90 | 伞、手杖及鞭子的其他零件及饰品（罩套、流苏、鞭梢及纺织材料制品除外） | 14 | 130 | 17 | 15 | 千克 | | Other parts, trimmings and accessories of articles, other than covers, tassels, thongs and other articles of textile material |

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# 第六十七章
# 已加工羽毛、羽绒及其制品；人造花；人发制品

# Chapter 67
# Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

**注释：**

一、本章不包括：

（一）人发制滤布（税目 59.11）；

（二）花边、刺绣品或其他纺织物制成的花卉图案（第十一类）；

（三）鞋靴（第六十四章）；

（四）帽类及发网（第六十五章）；

（五）玩具、运动用品或狂欢节用品（第九十五章）；

（六）羽毛掸帚、粉扑及人发制的筛子（第九十六章）。

二、税目 67.01 不包括：

（一）羽毛或羽绒仅在其中作为填充料的物品（例如税目 94.04 的寝具）；

（二）羽毛或羽绒仅作为饰物或填充料的衣服或衣着附件；

（三）税目 67.02 的人造花、叶及其部分品，以及它们的制成品。

三、税目 67.02 不包括：

（一）玻璃制品（第七十章）；

（二）用陶器、石料、金属、木料或其他材料经模铸、锻造、雕刻、冲压或用其他方法整件制成形的人造花、叶或果实；用捆扎、胶粘及类似方法以外的其他方法将部分品组合而成的上述制品。

**Notes:**

1. This Chapter does not cover:

(a) Straining cloth of human hair (heading No.59.11);

(b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

(c) Footwear (Chapter 64);

(d) Headgear or hair-nets (Chapter 65);

(e) Toys, sports requisites or carnival articles (Chapter 95); or

(f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading No.67.01 does not cover:

(a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No.94.04);

(b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or

(c) Artificial flowers or foliage or parts thereof or made up articles of heading No.67.02.

3. Heading No.67.02 does not cover:

(a) Articles of glass (Chapter 70); or

(b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **67.01** | **带羽毛或羽绒的鸟皮及鸟体其他部分、羽毛、部分羽毛、羽绒及其制品（税目 05.05 的货品和经加工的羽管及羽轴除外）：** | | | | | | | **Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes):** |
| 6701.0000 | 带羽毛或羽绒的鸟皮及鸟体其他部分、羽毛、部分羽毛、羽绒及其制品（税目 05.05 的货品和经加工的羽管及羽轴除外） | 20 | 130 | 17 | 15 | 千克 | | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No.05.05 and worked quills and scapes) |
| 6701.0000 10 | 已加工野禽羽毛、羽绒及其制品 | 20 | 130 | 17 | 15 | 千克 | AFEB | Worked feathers, down and articles thereof, of wild birds |
| 6701.0000 90 | 其他已加工羽毛、羽绒及其制品（税目 05.05 的货品及经加工的羽管及羽轴除外） | 20 | 130 | 17 | 15 | 千克 | AB | Other worked feathers, down and articles thereof (other than goods of heading No.0505 and worked quills and scapes) |
| **67.02** | **人造花、叶、果实及其零件；用人造花、叶或果实制成的物品：** | | | | | | | **Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:** |
| 6702.1000 | -塑料制 | 20 | 130 | 17 | 15 | 千克 | | -Of plastics |
| | -其他材料制： | | | | | | | -Of other materials: |
| 6702.9010 | ---羽毛制 | 20 | 130 | 17 | 15 | 千克 | | ---Of feathers or down |
| 6702.9010 10 | 野禽羽毛制花、叶、果实及其制品 | 20 | 130 | 17 | 15 | 千克 | AFEB | Flowers, foliage and fruit and articles thereof, of feathers or down of wild birds |
| 6702.9010 90 | 其他羽毛制花、叶、果实及其制品（包括花、叶、果实的零件） | 20 | 130 | 17 | 15 | 千克 | AB | Flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit, of other feathers or down |
| 6702.9020 | ---丝及绢丝制 | 24 | 130 | 17 | 15 | 千克 | | ---Of silk or spun silk |
| 6702.9030 | ---化学纤维制 | 24 | 130 | 17 | 15 | 千克 | | ---Of man-made fibres |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6702.9090 | ---其他 | 20 | 130 | 17 | 15 | 千克 | | ---Other |
| **67.03** | **经梳理、稀疏、脱色或其他方法加工的人发;作假发及类似品用的羊毛、其他动物毛或其他纺织材料:** | | | | | | | **Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like:** |
| 6703.0000 | 经梳理、稀疏、脱色或其他方法加工的人发或作假发及类似品用的羊毛、其他动物毛或其他纺织材料 | 20 | 100 | 17 | 9 | 千克 | | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like |
| **67.04** | **人发、动物毛或纺织材料制的假发、假胡须、假眉毛、假睫毛及类似品;其他税目未列名的人发制品:** | | | | | | | **Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included:** |
| | -合成纤维纺织材料制: | | | | | | | -Of synthetic textile materials: |
| 6704.1100 | --整头假发 | 25 | 130 | 17 | 9 | 千克 | | --Complete wigs |
| 6704.1900 | --其他 | 25 | 130 | 17 | 9 | 千克 | | --Other |
| 6704.2000 | -人发制 | 15 | 130 | 17 | 9 | 千克 | | -Of human hair |
| 6704.9000 | -其他材料制 | 25 | 130 | 17 | 9 | 千克 | | -Of other materials |

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# 第十三类
# 石料、石膏、水泥、石棉、云母及类似材料的制品；陶瓷产品；玻璃及其制品

# SECTION XIII
# ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

## 第六十八章
## 石料、石膏、水泥、石棉、云母及类似材料的制品

## Chapter 68
## Articles of stone, plaster, cement, asbestos, mica or similar materials

**注释：**

一、本章不包括：

（一）第二十五章的货品；

（二）税目48.10或48.11的经涂布、浸渍或覆盖的纸及纸板（例如，用云母粉或石墨涂布的纸及纸板、沥青纸及纸板）；

（三）第五十六章或第五十九章的经涂布、浸渍或包覆的纺织物（例如，用云母粉、沥青涂布或包覆的织物）；

（四）第七十一章的物品；

（五）第八十二章的工具及其零件；

（六）税目84.42的印刷用石板；

（七）绝缘子（税目85.46）或绝缘材料制的零件（税目85.47）；

（八）牙科用磨锉（税目90.18）；

（九）第九十一章的物品（例如，钟及钟壳）；

（十）第九十四章的物品（例如，家具、灯具及照明装置、活动房屋）；

（十一）第九十五章的物品（例如，玩具、游戏品及运动用品）；

（十二）用第九十六章注释二（二）所述材料制成的税目96.02的物品或品目96.06的物品（例如纽扣）、品目96.09的物品（例如石笔）或税目96.10的物品（例如绘画石板）或品目96.20的物品（独脚架、双脚架、三脚架及类似品）；

（十三）第九十七章的物品（例如艺术品）。

二、税目68.02所称“已加工的碑石或建筑用石”，不仅适用于已加工的税目25.15、25.16的各种石料，也适用于所有经类似加工的其他天然石料（例如，石英岩、燧石、白云石及冻石），但不适用于板岩。

**Notes:**

1. This Chapter does not cover:

(a) Goods of Chapter 25;

(b) Coated, impregnated or covered paper and paperboard of heading No. 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminized or asphalted paper and paperboard);

(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminized or asphalted fabric);

(d) Articles of Chapter 71;

(e) Tools or parts of tools, of Chapter 82;

(f) Lithographic stones of heading No.84.42;

(g) Electrical insulators (heading No.85.46) or fittings of insulating material of heading No.85.47;

(h) Dental burrs (heading No.90.18);

(ij) Articles of Chapter 91 (for example, clocks and clock cases);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games and sports requisites);

(m) Articles of heading No.96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading No.96.06 (for example, buttons), No.96.09 (for example, slate pencils) or No.96.10 (for example, drawing slates); or of heading No.96.20 (unipod, bipod, tripod or the like)

(n) Articles of Chapter 97 (for example, works of art).

2. In heading No.68.02, the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading No.25.15 or 25.16, but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **68.01** | **由天然石料(不包括板岩)制的长方砌石、路缘石、扁平石：** | | | | | | | **Setts, curbstones and flagstones, of natural stone (except slate):** |
| 6801.0000 | 天然石料(不包括板岩)制的长方砌石、路缘石、扁平石 | 12 | 70 | 17 | | 千克 | | Setts, curbstones and flagstones, of natural stone (except slate) |
| **68.02** | **已加工的碑石或建筑用石(不包括板岩)及其制品,但税目68.01的货品除外;天然石料(包括板岩)制的镶嵌石(马赛克)及类似品,不论是否有衬背;天然石料(包括板岩)制的人工染色石粒、石片及石粉：** | | | | | | | **Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No.68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate):** |
| | -砖、瓦、方块及类似品,不论是否为矩形(包括正方形),其最大表面积以可置入边长小于7厘米的方格为限;人工染色的石粒、石片及石粉： | | | | | | | -Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm; artificially coloured granules, chippings and powder: |
| 6802.1010 | ---大理石 | 24 | 90 | 17 | | 千克 | | ---Marble |
| 6802.1090 | ---其他 | 20 | 90 | 17 | | 千克 | | ---Other |
| | -简单切削或锯开并具有一个平面的其他碑石或建筑用石及其制品： | | | | | | | -Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: |
| | --大理石、石灰华及蜡石： | | | | | | | --Marble, travertine and alabaster: |
| 6802.2110 | ---大理石 | 10 | 90 | 17 | | 千克 | | ---Marble |
| 6802.2120 | ---石灰华 | 24 | 90 | 17 | 9 | 千克 | | ---Travertine |
| 6802.2190 | ---其他 | 24 | 90 | 17 | | 千克 | | ---Other |
| 6802.2300 | --花岗岩 | 10 | 90 | 17 | | 千克 | A | --Granite |
| | --其他石： | | | | | | | --Other stone: |
| 6802.2910 | ---其他石灰石 | 24 | 90 | 17 | | 千克 | | ---Other calcareous stone |
| 6802.2990 | ---其他 | 15 | 90 | 17 | | 千克 | | ---Other |
| | -其他： | | | | | | | -Other: |
| | --大理石、石灰华及蜡石： | | | | | | | --Marble, travertine and alabaster: |
| 6802.9110 | ---石刻 | 24 | 90 | 17 | 13 | 千克 | | ---Carvings |
| 6802.9190 | ---其他 | 10 | 90 | 17 | 9 | 千克 | | ---Other |
| | --其他石灰石： | | | | | | | --Other calcareous stone: |
| 6802.9210 | ---石刻 | 24 | 90 | 17 | 13 | 千克 | | ---Carvings |
| 6802.9290 | ---其他 | 10 | 90 | 17 | 9 | 千克 | | ---Other |
| | --花岗岩： | | | | | | | --Granite: |
| | ---石刻： | | | | | | | ---Carvings: |
| 6802.9311 | ----墓碑石 | 24 | 90 | 17 | 13 | 千克 | A | ----Tombstone(gravestone) |
| 6802.9319 | ----其他 | 24 | 90 | 17 | 13 | 千克 | A | ----Other |
| 6802.9390 | ---其他 | 10 | 90 | 17 | 9 | 千克 | A | ---Other |
| | --其他石： | | | | | | | --Other stone: |
| 6802.9910 | ---石刻 | 24 | 90 | 17 | 13 | 千克 | | ---Carvings |
| 6802.9990 | ---其他 | 24 | 90 | 17 | 9 | 千克 | | ---Other |
| **68.03** | **已加工的板岩及板岩或粘聚板岩的制品：** | | | | | | | **Worked slate and articles of slate or of agglomerated slate:** |
| 6803.0010 | ---板岩制 | 20 | 80 | 17 | 5 | 千克 | | ---Of slate |
| 6803.0090 | ---其他 | 20 | 80 | 17 | 5 | 千克 | | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **68.04** | **未装支架的石磨、石碾、砂轮和类似品及其零件,用于研磨、磨刃、抛光、整形或切割,以及手用磨石、抛光石及其零件,用天然石料、粘聚的天然磨料、人造磨料或陶瓷制成,不论是否装有其他材料制成的零件:** | | | | | | | **Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials:** |
| 6804.1000 | -碾磨或磨浆用石磨、石碾 | 8 | 40 | 17 | 5 | 千克 | | -Millstones and grindstones for milling, grinding or pulping |
| | -其他石磨、石碾、砂轮及类似品: | | | | | | | -Other millstones, grindstones, grinding wheels and the like: |
| | --粘聚合成或天然金刚石制: | 8 | 17 | 17 | 5 | 千克 | | --Of agglomerated synthetic or natural diamond: |
| 6804.2110 | ---砂轮 | 8 | 17 | 17 | 5 | 千克 | | ---Grinding wheels |
| 6804.2190 | ---其他 | 8 | 17 | 17 | 5 | 千克 | | ---Other |
| | --其他粘聚磨料制或陶瓷制: | | | | | | | --Of other agglomerated abrasives or of ceramics: |
| 6804.2210 | ---砂轮 | 8 | 17 | 17 | 5 | 千克 | | ---Grinding wheels |
| 6804.2290 | ---其他 | 8 | 40 | 17 | 5 | 千克 | | ---Other |
| | --天然石料制: | | | | | | | --Of natural stone: |
| 6804.2310 | ---砂轮 | 8 | 17 | 17 | 5 | 千克 | | ---Grinding wheels |
| 6804.2390 | ---其他 | 8 | 40 | 17 | 5 | 千克 | | ---Other |
| | -手用磨石及抛光石: | | | | | | | -Hand sharpening or polishing stones: |
| 6804.3010 | ---琢磨油石 | 8 | 17 | 17 | 5 | 千克 | | ---Oilstones |
| 6804.3090 | ---其他 | 8 | 40 | 17 | 5 | 千克 | | ---Other |
| **68.05** | **砂布、砂纸及以其他材料为底的类似品,不论是否裁切、缝合或用其他方法加工成形:** | | | | | | | **Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:** |
| 6805.1000 | -砂布 | 8 | 40 | 17 | 5 | 千克 | | -On a base of woven textile fabric only |
| 6805.2000 | -砂纸 | 8 | 40 | 17 | 5 | 千克 | | -On a base of paper or paperboard only |
| 6805.3000 | -其他 | 8 | 40 | 17 | 5 | 千克 | | -On a base of other materials |
| **68.06** | **矿渣棉、岩石棉及类似的矿质棉;页状蛭石、膨胀黏土、泡沫矿渣及类似的膨胀矿物材料;具有隔热、隔音或吸音性能的矿物材料的混合物及制品,但税目68.11、68.12或第六十九章的货品除外:** | | | | | | | **Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No.68.11 or 68.12 or of Chapter 69:** |
| | -矿渣棉、岩石棉及类似的矿质棉(包括其相互混合物),块状、成片或成卷: | | | | | | | -Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls: |
| 6806.1010 | ---硅酸铝纤维及其制品 | 10.5 | 40 | 17 | 5 | 千克 | | ---Aluminum silicate fiber and its products |
| 6806.1090 | ---其他 | | 40 | 17 | 5 | 千克 | | ---Other |
| 6806.1090[暂] 01 | 其他矿物纤维,渣球含量小于5% | 5 | 40 | 17 | 5 | 千克 | | Other mineral fibre, containing slag, <5% |
| 6806.1090 90 | 矿渣棉,岩石棉及类似矿质棉(包括相互混合物,块状、成片或成卷) | 10.5 | 40 | 17 | 5 | 千克 | | Slag wool, rock wool and similar mineral wools (including intermixtures thereof, inbulk, sheets or rolls) |
| 6806.2000 | -页状硅石、膨胀黏土、泡沫矿渣及类似的膨胀矿物材料(包括其相互混合物) | 10.5 | 40 | 17 | | 千克 | | -Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) |
| 6806.9000 | -其他 | 10 | 50 | 17 | | 千克 | | -Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **68.07** | **沥青或类似原料(例如,石油沥青或煤焦油沥青)的制品:** | | | | | | | **Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):** |
| 6807.1000 | -成卷 | 12 | 50 | 17 | | 千克 | | -In rolls |
| 6807.9000 | -其他 | 12 | 50 | 17 | | 千克 | | -Other |
| **68.08** | **镶板、平板、瓦、砖及类似品,用水泥、石膏及其他矿物粘合材料粘合植物纤维、稻草、刨花、木片屑、木粉、锯末或木废料制成:** | | | | | | | **Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders:** |
| 6808.0000 | 镶板、平板、瓦、砖及类似品,用水泥、石膏及其他矿物粘合材料粘合植物纤维、稻草、刨花、木片屑、木粉、锯末或木废料制成 | 10.5 | 40 | 17 | 5 | 千克 | | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders |
| **68.09** | **石膏制品及以石膏为基本成分的混合材料制品:** | | | | | | | **Articles of plaster or of compositions based on plaster:** |
| | -未经装饰的板、片、砖、瓦及类似品: | | | | | | | -Boards, sheets, panels, tiles and similar articles, not ornamented: |
| 6809.1100 | --仅用纸、纸板贴面或加强的 | 28 | 100 | 17 | 5 | 千克 | | --Faced or reinforced with paper or paper-board only |
| 6809.1900 | --其他 | 25 | 100 | 17 | 5 | 千克 | | --Other |
| 6809.9000 | -其他制品 | 25 | 100 | 17 | 5 | 千克 | | -Other articles |
| **68.10** | **水泥、混凝土或人造石制品,不论是否加强:** | | | | | | | **Articles of cement, of concrete or of artificial stone, whether or not reinforced:** |
| | -砖、瓦、扁平石及类似品: | | | | | | | -Tiles, flagstones, bricks and similar articles: |
| 6810.1100 | --建筑用砖及石砌块 | 10.5 | 40 | 17 | 5 | 千克 | | --Building blocks and bricks |
| | --其他: | | | | | | | --Other: |
| 6810.1910 | ---人造石制 | 10.5 | 70 | 17 | 5 | 千克 | | ---Of artificial stone |
| 6810.1990 | ---其他 | 10.5 | 70 | 17 | 5 | 千克 | | ---Other |
| | -其他制品: | | | | | | | -Other articles: |
| | --建筑或土木工程用的预制结构件: | | | | | | | --Prefabricated structural components for building or civil engineering: |
| 6810.9110 | ---钢筋混凝土和预应力混凝土管、杆、板、桩等 | 10.5 | 40 | 17 | 5 | 千克 | | ---Reinforced concrete and prestressed concrete tubes, pipes, rods, plates, piles and similar articles |
| 6810.9190 | ---其他 | 10.5 | 40 | 17 | 5 | 千克 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 6810.9910 | ---铁道用水泥枕 | 8 | 14 | 17 | 5 | 千克 | | ---Railway sleepers of concrete |
| 6810.9990 | ---其他 | 10.5 | 70 | 17 | 5 | 千克 | | ---Other |
| **68.11** | **石棉水泥、纤维素水泥或类似材料的制品:** | | | | | | | **Articles of asbestos-cement, of cellulose fibre-cement or the like:** |
| | -含石棉的: | | | | | | | -Containing aspestos: |
| 6811.4010 | ---瓦楞板 | 5 | 40 | 17 | 5 | 千克 | | ---Corrugated sheets |
| 6811.4020 | ---其他片、板、砖、瓦及类似制品 | 10.5 | 40 | 17 | 5 | 千克 | | ---Other sheets, panels, tiles and similar articles |
| 6811.4030 | ---管子及管子附件 | 8 | 40 | 17 | 5 | 千克 | | ---Tubes, pipes and tube or pipe fittings |
| 6811.4090 | ---其他制品 | 8.4 | 40 | 17 | 5 | 千克 | | ---Other articles |
| | -不含石棉的: | | | | | | | -Not containing asbestos: |
| 6811.8100 | --瓦楞板 | 5 | 40 | 17 | 5 | 千克 | | --Corrugated sheets |
| 6811.8200 | --其他片、板、砖、瓦及类似制品 | 10.5 | 40 | 17 | 5 | 千克 | | --Other sheets, panels, tiles and similar articles |
| | --其他制品: | | | | | | | --Other articles: |
| 6811.8910 | ---管子及管子附件 | 8 | 40 | 17 | 5 | 千克 | | ---Tubes, pipes and tube or pipe fittings |
| 6811.8990 | ---其他 | 8.4 | 40 | 17 | 5 | 千克 | | ---Other |

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|---|---|---|---|---|---|---|---|---|
| **68.12** | **已加工的石棉纤维;以石棉为基本成分或以石棉和碳酸镁为基本成分的混合物;上述混合物或石棉的制品(例如,纱线、机织物、服装、帽类、鞋靴、衬垫),不论是否加强,但税号 68.11 或 68.13 的货品除外:** | | | | | | | **Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13:** |
| 6812.8000 | -青石棉的 | 10.5 | 40 | 17 | 5 | 千克 | | -Of crocidolite |
| | -其他: | | | | | | | -Other: |
| 6812.9100 | --服装、衣着附件、帽类及鞋靴 | 10.5 | 40 | 17 | 5 | 千克 | | --Clothing, clothing accessories, footwear and headgear |
| 6812.9200 | --纸、麻丝板及毡子 | 10.5 | 40 | 17 | 5 | 千克 | | --Paper, millboard and felt |
| 6812.9300 | --成片或成卷的压缩石棉纤维接合材料 | 10.5 | 40 | 17 | 5 | 千克 | | --Compressed asbestos fibre jointing, in sheets or rolls |
| 6812.9900 | --其他 | 10 | 40 | 17 | 5 | 千克 | | --Other |
| **68.13** | **以石棉、其他矿物质或纤维素为基本成分的未装配摩擦材料及其制品(例如,片、卷、带、盘、圈、垫及扇形),适于作制动器、离合器及类似品,不论是否与织物或其他材料结合而成:** | | | | | | | **Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials:** |
| | -含石棉的: | | | | | | | -Containing asbestos: |
| 6813.2010 | ---闸衬、闸垫 | 10 | 40 | 17 | 5 | 千克 | | ---Brake linings and pads |
| 6813.2090 | ---其他 | 12 | 40 | 17 | 5 | 千克 | | ---Other |
| | -不含石棉的: | | | | | | | -Not containing asbestos: |
| 6813.8100 | --闸衬、闸垫 | 10 | 40 | 17 | 5 | 千克 | | --Brake linings and pads |
| 6813.8900 | --其他 | 12 | 40 | 17 | 5 | 千克 | | --Other |
| **68.14** | **已加工的云母及其制品,包括粘聚或复制的云母,不论是否附于纸、纸板或其他材料上:** | | | | | | | **Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other meterials:** |
| 6814.1000 | -粘聚或复制云母制的板、片、带,不论是否附于其他材料上 | 10.5 | 35 | 17 | 17 | 千克 | | -Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support |
| 6814.9000 | -其他 | 10.5 | 35 | 17 | 5 | 千克 | | -Other |
| **68.15** | **其他税号未列名的石制品及其他矿物制品(包括碳纤维及其制品和泥煤制品):** | | | | | | | **Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included:** |
| 6815.1000 | -非电器用的石墨或其他碳精制品 | 15 | 70 | 17 | | 千克 | 3 | -Non-electrical articles of graphite or other carbon |
| 6815.2000 | -泥煤制品 | 15 | 70 | 17 | | 千克 | | -Articles of peat |
| | -其他制品: | | | | | | | -Other articles: |
| 6815.9100 | --含有菱镁矿、白云石或铬铁矿的 | 15 | 70 | 17 | | 千克 | | --Containing magnesite, dolomite or chromite |
| | --其他: | | | | | | | --Other: |
| 6815.9920 | ---碳纤维 | 17.5 | 70 | 17 | 5 | 千克 | | ---Carbon fibres |
| 6815.9920 10 | 两用物项管制的碳纤维(比模量≥12.7×$10^6$m,或比抗拉强度≥23.5×$10^4$m) | 17.5 | 70 | 17 | 9 | 千克 | 3 | Carbon fibres, fual-use items control, modulus atio≥12.7×106m, specific ultimate tensile strength≥23.5×104m |
| 6815.9920 90 | 其他碳纤维 | 17.5 | 70 | 17 | 9 | 千克 | | Other carbon fibres |
| | ---碳纤维制品: | | | | | | | ---Articles of carbon fibres: |
| 6815.9931 | ----碳布 | 17.5 | 70 | 17 | 9 | 千克 | | ----Carbon fabric |
| 6815.9932 | ----碳纤维预浸料(制品) | 17.5 | 70 | 17 | 5 | 千克 | | ----Carbon fiber prepreg(articles) |

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|---|---|---|---|---|---|---|---|---|
| 6815.9932　10 | 两用物项管制的碳纤维预浸料(制品) | 17.5 | 70 | 17 | 9 | 千克 | 3 | Carbon fiber pripreg(articles),fual-use items control |
| 6815.9932　90 | 其他碳纤维预浸料(制品) | 17.5 | 70 | 17 | 9 | 千克 | | Other carbon fiber pripreg(articles) |
| 6815.9939 | ----其他 | 17.5 | 70 | 17 | 9 | 千克 | | ----Other |
| 6815.9940 | ---玄武岩纤维及其制品 | 17.5 | 70 | 17 | | 千克 | | ---Basalt fiber and its products |
| 6815.9990 | ---其他 | 17.5 | 70 | 17 | | 千克 | | ---Other |

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## 第六十九章
## 陶 瓷 产 品

## Chapter 69
## Ceramic products

**注释：**

一、本章仅适用于成形后经过烧制的陶瓷产品。税目69.04至69.14仅适用于不能归入税目69.01至69.03的产品。

二、本章不包括：

（一）税目28.44的产品；

（二）税目68.04的物品；

（三）第七十一章的物品（例如，仿首饰）；

（四）税目81.13的金属陶瓷；

（五）第八十二章的物品；

（六）绝缘子（税目85.46）或绝缘材料制的零件（税目85.47）；

（七）假牙（税目90.21）；

（八）第九十一章的物品（例如，钟及钟壳）；

（九）第九十四章的物品（例如，家具、灯具及照明装置、活动房屋）；

（十）第九十五章的物品（例如，玩具、游戏品及运动用品）；

（十一）税目96.06的物品（例如，纽扣）或税目96.14的物品（例如，烟斗）；

（十二）第九十七章的物品（例如，艺术品）。

**Notes：**

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos.69.04 to 69.14 apply only to such products other than those classifiable in headings Nos.69.01 to 69.03.

2. This Chapter does not cover：

(a) Products of heading No.28.44；

(b) Articles of heading No.68.04；

(c) Articles of Chapter 71 (for example, imitation jewellery)；

(d) Cermets of heading No.81.13；

(e) Articles of Chapter 82；

(f) Electrical insulators (heading No.85.46) or fittings of insulating material of heading No.85.47；

(g) Artificial teeth (heading No.90.21)；

(h) Articles of Chapter 91 (for example, clocks and clock cases)；

(ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings)；

(k) Articles of Chapter 95 (for example, toys, games and sports requisites)；

(m) Articles of heading No.96.06 (for example, buttons) or of heading No.96.14 (for example, smoking pipes); or

(l) Articles of Chapter 97 (for example, works of art).

| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | 第一分章 硅化石粉或类似硅土及耐火材料制品 | | | | | | | I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS |
| **69.01** | **硅质化石粉(例如各种硅藻土)或类似硅土制的砖、块、瓦及其他陶瓷制品：** | | | | | | | **Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths：** |
| 6901.0000 | 硅质化石粉(例如各种硅藻土)或类似硅土制的砖、瓦、块及其他陶瓷制品 | 8 | 50 | 17 | | 千克 | | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths |
| **69.02** | **耐火砖、块、瓦及类似耐火陶瓷建材制品，但硅质化石粉及类似硅土制的除外：** | | | | | | | **Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths：** |
| 6902.1000 | -单独或同时含有按重量计超过50%的镁、钙或铬(分别以氧化镁、氧化钙及三氧化二铬的含量计) | 8 | 30 | 17 | | 千克 | | -Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or $Cr_2O_3$ |
| 6902.2000 | -含有按重量计超过50%的三氧化二铝、二氧化硅或其混合物或化合物 | 8 | 30 | 17 | | 千克 | | -Containing by weight more than 50% of alumina ($Al_2O_3$), of silica ($SiO_2$) or of a mixture or compound of these products |
| 6902.9000 | -其他 | 8 | 30 | 17 | | 千克 | | -Other |
| **69.03** | **其他耐火陶瓷制品(例如，甑、坩埚、马弗罩、喷管、栓塞、支架、烤钵、管子、护套及棒条)，但硅质化石粉及类似硅土制的除外：** | | | | | | | **Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths：** |
| 6903.1000 | -含有按重量计超过50%的石墨、其他碳或其混合物 | 8 | 20 | 17 | | 千克 | | -Containing by weight more than 50% of graphite or other carbon or of a mixture of these products |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6903.2000 | -含有按重量计超过50%的三氧化二铝或三氧化二铝和二氧化硅的混合物或化合物 | 8 | 20 | 17 | | 千克 | | -Containing by weight more than 50% of alumina ($AL_2O_3$) or of a mixture of compound of alumina and of silica ($SiO_2$) |
| 6903.9000 | -其他 | 8 | 20 | 17 | 9 | 千克 | | -Other |
| | 第二分章　其他陶瓷产品 | | | | | | | Ⅱ.-OTHER CERAMIC PRODUCTS |
| **69.04** | **陶瓷制建筑用砖、铺地砖、支撑或填充用砖及类似品：** | | | | | | | **Ceramic building bricks, flooring blocks, support or filler tiles and the like:** |
| 6904.1000 | -建筑用砖 | 15 | 90 | 17 | 9 | 千克/千块 | | -Building bricks |
| 6904.9000 | -其他 | 24.5 | 90 | 17 | 9 | 千克 | | -Other |
| **69.05** | **屋顶瓦、烟囱罩、通风帽、烟囱衬壁、建筑装饰物及其他建筑用陶瓷制品：** | | | | | | | **Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:** |
| 6905.1000[暂] | -屋顶瓦 | 15 | 90 | 17 | 9 | 千克 | | -Roofing tiles |
| 6905.9000 | -其他 | 24.5 | 90 | 17 | 9 | 千克 | | -Other |
| **69.06** | **陶瓷套管、导管、槽管及管子附件：** | | | | | | | **Ceramic pipes, conduits, guttering and pipe fittings:** |
| 6906.0000[暂] | 陶瓷套管、导管、槽管及管子附件 | 10 | 90 | 17 | 9 | 千克 | | Ceramic pipes, conduits, guttering and pipe fittings |
| **69.07** | **未上釉的陶瓷贴面砖、铺面砖，包括炉面砖及墙面砖；未上釉的陶瓷镶嵌砖(马赛克)及类似品，不论是否有衬背：** | | | | | | | **Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing:** |
| | -贴面砖、铺面砖，包括炉面砖及墙面砖，但子目6907.30和6907.40所列商品除外： | | | | | | | -Ceramic flags and paving, hearth or wall tiles, other than that of subheading No.6907.30 or 6907.40: |
| | --按重量计吸水率不超过0.5%： | | | | | | | --Of water absorption coefficient by weight not exceeding 0.5% |
| 6907.2110 | ---不论是否矩形，其最大表面积以可置入边长小于7厘米的方格为限 | 17 | 100 | 17 | | 千克/平方米 | | --Tiles, cubes and similar arti-cles, whether or not rectan-gular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm |
| 6907.2190 | ---其他 | 12 | 100 | 17 | | 千克/平方米 | | ---Other |
| | --按重量计吸水率超过0.5%，但不超过10%： | | | | | | | --Of water absorption coefficient by weight exceeding 0.5% but not exceeding 10% |
| 6907.2210 | ---不论是否矩形，其最大表面积以可置入边长小于7厘米的方格为限 | 17 | 100 | 17 | | 千克/平方米 | | --Tiles, cubes and similar articles, whether or not rectan-gular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm |
| 6907.2290 | ---其他 | 12 | 100 | 17 | | 千克/平方米 | | ---Other |
| | --按重量计吸水率超过10%： | | | | | | | --Of water absorption coefficient by weight exceeding 10% |
| | -镶嵌砖(马赛克)及其类似品，但子目6907.40的货品除外： | | | | | | | -Mosaic cubes and the like, other than those of subheading No.6907.40: |
| 6907.2310 | ---不论是否矩形，其最大表面积以可置入边长小于7厘米的方格为限 | 17 | 100 | 17 | | 千克/平方米 | | --Tiles, cubes and similar arti-cles, whether or not rectan-gular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm |
| 6907.2390 | ---其他 | 12 | 100 | 17 | | 千克/平方米 | | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 6907.3010 | ---不论是否矩形,其最大表面积以可置入边长小于7厘米的方格为限 | 17 | 100 | 17 | | 千克/平方米 | | ---Tiles, cubes and similar articles, whether or not rectan-gular, the largest surface area of which is capable of being encolsed in a square the side of which is less than 7 cm |
| 6907.3090 | ---其他 | 12 | 100 | 17 | | 千克/平方米 | | ---Other |
| | -饰面陶瓷: | | | | | | | -Finishing ceramic: |
| 6907.4010 | ---不论是否矩形,其最大表面积以可置入边长小于7厘米的方格为限 | 17 | 100 | 17 | | 千克/平方米 | | ---Tiles, cubes and similar arti-cles, whether or not rectan-gular, the largest surface area of which is capable of being encolsed in a square the side of which is less than 7 cm |
| 6907.4090 | ---其他 | 12 | 100 | 17 | | 千克/平方米 | | ---Other |
| **69.09** | **实验室、化学或其他专门技术用途的陶瓷器;农业用陶瓷槽、缸及类似容器;通常供运输及盛装货物用的陶瓷罐、坛及类似品:** | | | | | | | **Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods:** |
| | -实验室、化学或其他专门技术用途的陶瓷器: | | | | | | | -Ceramic wares for laboratory, chemical or other technical uses: |
| 6909.1100 | --瓷制 | 8 | 30 | 17 | 13 | 千克 | | --Of porcelain or china |
| 6909.1200 | --摩氏硬度为9或以上的物品 | 8 | 30 | 17 | 13 | 千克 | | --Articles having a hardness equivalent to 9 or more on the Mohs scale |
| 6909.1900 | --其他 | 8 | 30 | 17 | 13 | 千克 | | --Other |
| 6909.9000[暂] | -其他 | 15 | 90 | 17 | 9 | 千克 | | -Other |
| **69.10** | **陶瓷洗涤槽、脸盆、脸盆座、浴缸、坐浴盆、抽水马桶、水箱、小便池及类似的固定卫生设备:** | | | | | | | **Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures:** |
| 6910.1000 | -瓷制 | 10 | 100 | 17 | 9 | 千克/件 | | -Of porcelain or china |
| 6910.9000 | -其他 | 10 | 100 | 17 | 9 | 千克/件 | A | -Other |
| **69.11** | **瓷餐具、厨房器具及其他家用或盥洗用瓷器:** | | | | | | | **Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:** |
| | -餐具及厨房器具: | | | | | | | -Tableware and kitchenware: |
| | ---餐具: | | | | | | | ---Tableware: |
| 6911.1011[暂] | ----骨瓷 | 8 | 100 | 17 | 13 | 千克 | A | ----Bone china |
| 6911.1019[暂] | ----其他 | 8 | 100 | 17 | 13 | 千克 | A | ----Other |
| | ---厨房器具: | | | | | | | ---Kitchenware: |
| 6911.1021[暂] | ----刀具 | 10 | 100 | 17 | 13 | 千克 | A | ----Knife tool |
| 6911.1029[暂] | ----其他 | 10 | 100 | 17 | 13 | 千克 | A | ----Other |
| 6911.9000 | -其他 | 24.5 | 100 | 17 | 13 | 千克 | | -Other |
| **69.12** | **陶餐具、厨房器具及其他家用或盥洗用陶器:** | | | | | | | **Ceramic tableware, kitchenware, other household articles and toilet articles, other than of procelain or china:** |
| 6912.0010[暂] | ---餐具 | 10 | 100 | 17 | 13 | 千克 | A | ---Tableware |
| 6912.0090[暂] | ---其他 | 10 | 100 | 17 | 13 | 千克 | A | ---Other |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **69.13** | **塑像及其他装饰用陶瓷制品：** | | | | | | | **Statuettes and other ornamental ceramic articles：** |
| 6913.1000 | -瓷制 | 15 | 100 | 17 | 13 | 千克 | | -Of porcelain or china |
| 6913.9000 | -其他 | 15 | 100 | 17 | 13 | 千克 | | -Other |
| **69.14** | **其他陶瓷制品：** | | | | | | | **Other ceramic articles：** |
| 6914.1000 | -瓷制 | 24.5 | 100 | 17 | 9 | 千克 | | -Of porcelain or china |
| 6914.9000 | -其他 | 10 | 100 | 17 | 9 | 千克 | | -Other |

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## 第七十章
## 玻璃及其制品

**注释：**

一、本章不包括：

（一）税目 32.07 的货品（例如，珐琅和釉料、搪瓷玻璃料及其他玻璃粉、粒或粉片）；

（二）第七十一章的物品（例如，仿首饰）；

（三）税目 85.44 的光缆、税目 85.46 的绝缘子或税目 85.47 所列绝缘材料制的零件；

（四）光导纤维、经光学加工的光学元件、注射用针管、假眼、温度计、气压计、液体比重计或第九十章的其他物品；

（五）有永久固定电光源的灯具及照明装置、灯箱标志或铭牌和类似品及其零件（税目94.05）；

（六）玩具、游戏品、运动用品、圣诞树装饰品及第九十五章的其他物品（供玩偶或第九十五章其他物品用的无机械装置的玻璃假眼珠除外）；

（七）纽扣、保温瓶、香水喷雾器和类似的喷雾器及第九十六章的其他物品。

二、对于税目 70.03、70.04 及 70.05：

（一）玻璃在退火前的各种处理都不视为“已加工”；

（二）玻璃切割成一定形状并不影响其作为板片归类；

（三）所称“吸收、反射或非反射层”，是指极薄的金属或化合物（例如金属氧化物）镀层，该镀层可以吸收红外线等光线或可以提高玻璃的反射性能，同时仍然使玻璃具有一定程度的透明性或半透明性；或者该镀层可以防止光线在玻璃表面的反射。

三、税目 70.06 所述产品，不论是否具有制成品的特性仍归入该税目。

四、税目 70.19 所称“玻璃棉”，是指：

（一）按重量计二氧化硅的含量在 60%及以上的矿质棉；

（二）按重量计二氧化硅的含量在 60%以下，但碱性氧化物（氧化钾或氧化钠）的含量在 5%以上或氧化硼的含量在 2%以上的矿质棉。

不符合上述规定的矿质棉归入税目 68.06。

五、本协调制度所称“玻璃”，包括熔融石英及其他熔融硅石。

**子目注释：**

子目号 7013.22、7013.33 及 7013.41 及 7013.91 所称“铅晶质玻璃”，仅指按重量计氧化铅含量不低于 24%的玻璃。

## Chapter 70
## Glass and glassware

**Notes:**

1. This Chapter does not cover:

(a) Goods of heading No.32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

(b) Articles of Chapter 71 (for example, imitation jewellery);

(c) Optical fibre cables (heading No.85.44), electrical insulators (heading 85.46) or fitting of insulating material of heading No.85.47;

(d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

(e) Lamps or lighting fittings, illuminated signs, illuminated nameplates or the like, having a permanently fixed light source, or parts thereof of heading No.94.05;

(f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

(g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings Nos.70.03, 70.04 and 70.05:

(a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;

(b) cutting to shape does not affect the classification of glass in sheets;

(c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading No.70.06 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading No.70.19, the expression "glass wool" means:

(a) Mineral wools with a silica ($SiO_2$) content not less than 60% by weight;

(b) Mineral wools with a silica ($SiO_2$) content less than 60% but with an alkaline oxide ($K_2O$ or $Na_2O$) content exceeding 5% by weight or a boric oxide ($B_2O_3$) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No.68.06.

5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

**Subheading Note:**

For the purposes of subheadings Nos.7013.22, 7013.33, 7013, 41and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **70.01** | **碎玻璃及废玻璃;玻璃块料:** | | | | | | | **Cullet and other waste and scrap of glass; glass in the mass:** |
| 7001.0000 | 碎玻璃及废玻璃;玻璃块料 | 12 | 50 | 17 | | 千克 | | Cullet and other waste and scrap of glass; glass in the mass |
| 7001.0000 10 | 废碎玻璃 | 12 | 50 | 17 | | 千克 | 9 | Waster and scrap of slass |
| 7001.0000 90 | 玻璃块料 | 12 | 50 | 17 | | 千克 | | Glass in the mass |
| **70.02** | **未加工的玻璃球、棒及管(税目70.18的微型玻璃球除外):** | | | | | | | **Glass in balls (other than microspheres of heading No.70.18), rods or tubes, unworked:** |
| 7002.1000 | -玻璃球 | 12 | 50 | 17 | | 千克 | | -Balls |
| | -玻璃棒: | | | | | | | -Rods: |
| 7002.2010 | ---光导纤维预制棒 | 6 | 50 | 17 | 17 | 千克 | | ---Preformed bars for drawing optical fibre |
| 7002.2090 | ---其他 | 12 | 50 | 17 | | 千克 | | ---Other |
| | -玻璃管: | | | | | | | -Tubes: |
| | --熔融石英或其他熔融硅石制: | | | | | | | --Of fused quartz or other fused silica: |
| 7002.3110[暂] | ---光导纤维用波导级石英玻璃管 | 1 | 17 | 17 | 13 | 千克 | | ---Waveguide quartz tubes for optical fibres use |
| 7002.3190 | ---其他 | 14 | 50 | 17 | | 千克 | | ---Other |
| 7002.3200 | --温度在0℃至300℃时线膨胀系数不超过5×$10^{-6}$/开尔文的其他玻璃制 | 12 | 50 | 17 | 13 | 千克 | | --Of other glass having a linear coefficient of expansion not exceeding 5×$10^{-6}$ per Kelvin within a temperature range of 0℃ to 300℃ |
| 7002.3900 | --其他 | | 50 | 17 | 13 | 千克 | | --Other |
| 7002.3900[暂] 01 | 光通信用微光组件的玻璃毛细管、定位管(外径小于3mm) | 3 | 50 | 17 | 13 | 千克 | | Glass capillaries of micro-optical assemblies used in optical communications (external diameter<3mm) |
| 7002.3900 90 | 未列名、未加工的玻璃管 | 12 | 50 | 17 | 13 | 千克 | | Glass tubes, not elsewhere specified or included, unworked |
| **70.03** | **铸制或轧制玻璃板、片或型材及异型材,不论是否有吸收、反射或非反射层,但未经其他加工:** | | | | | | | **Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:** |
| | -非夹丝玻璃板、片: | | | | | | | -Non-wired sheets: |
| 7003.1200 | --整块着色、不透明、镶色或具有吸收、反射或非反射层的 | 15 | 50 | 17 | | 千克/平方米 | | --Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, or non-reflecting reflecting layer |
| 7003.1900 | --其他 | | 50 | 17 | | 千克/平方米 | | --Other |
| 7003.1900[暂] 01 | 液晶或有机发光二极管(OLED)显示屏用原板玻璃,包括保护屏用含碱玻璃(铸、轧制的非夹丝玻璃板、片,未着色,透明及不具吸收层的,未经其他加工) | 3 | 50 | 17 | 5 | 千克/平方米 | | Original plate glass using for liquid crystal or an organic light-emitting diode (OLED) displayincluding the protection screen containing alkali glass (cast and rolled other non-wired glass, in sheets or parcel, not colored, transparent and without absorbing layer, not processed in other way) |
| 7003.1900 90 | 铸、轧制的其他非夹丝玻璃板、片(未着色,透明及不具吸收层的,未经其他加工) | 17.5 | 50 | 17 | | 千克/平方米 | | Cast and rolled other non-wired glass, in sheets or parcel (not colored, transparent and without absorbing layer, not processed in other way) |
| 7003.2000 | -夹丝玻璃板、片 | 15 | 50 | 17 | | 千克/平方米 | | -Wired sheets |
| 7003.3000 | -型材及异型材 | 15 | 50 | 17 | | 千克/平方米 | | -Profiles |
| **70.04** | **拉制或吹制玻璃板、片,不论是否有吸收、反射或非反射层,但未经其他加工:** | | | | | | | **Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:** |
| 7004.2000 | -整块着色、不透明、镶色或具有吸收、反射或非反射层的 | 17.5 | 50 | 17 | | 千克/平方米 | | -Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7004.9000 | -其他玻璃 | | 50 | 17 | | 千克/平方米 | | -Other glass |
| 7004.9000暂 01 | 光学平板玻璃,厚度0.7mm以下(未着色,透明及不具吸收层的,未经其他加工) | 9 | 50 | 17 | | 千克/平方米 | | Optic plane glass, thickness<0.7mm (not coloured, transparent and not having an absorbent, not otherwise worked) |
| 7004.9000 90 | 拉、吹制的其他玻璃板、片(未着色,透明及不具吸收层的,未经其他加工) | 17.5 | 50 | 17 | | 千克/平方米 | | Other glass plate and piece made by blowing and pulling (not colonred, transparent and not having an absorbent not othermie worked) |
| **70.05** | **浮法玻璃板、片及表面研磨或抛光玻璃板、片,不论是否有吸收、反射或非反射层,但未经其他加工:** | | | | | | | **Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:** |
| 7005.1000 | -具有吸收、反射或非反射层的非夹丝玻璃 | 15 | 50 | 17 | | 千克/平方米 | | -Non-wired glass, having an absorbent, reflecting or non-reflecting layer |
| | -其他非夹丝玻璃: | | | | | | | -Other non-wired glass: |
| 7005.2100 | --整块着色、不透明、镶色或仅表面研磨的 | 15 | 50 | 17 | | 千克/平方米 | | --Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground |
| 7005.2900 | --其他 | | 50 | 17 | | 千克/平方米 | | --Other |
| 7005.2900暂 02 | 液晶或有机发光二极管(OLED)显示屏用原板玻璃,包括保护屏用含碱玻璃(非夹丝浮法玻璃板、片) | 3 | 50 | 17 | 5 | 千克/平方米 | | Lidquid cry stal or organic luminous diode (OLED) original plate glass used for display including the protection screen containing alkali glass(Non-wired float slass and piece |
| 7005.2900 90 | 其他非夹丝浮法玻璃板、片 | 15 | 50 | 17 | | 千克/平方米 | | Other float non-wired glass, in sheets |
| 7005.3000 | -夹丝玻璃 | 17.5 | 50 | 17 | | 千克/平方米 | | -Wired glass |
| **70.06** | **经弯曲、磨边、镂刻、钻孔、涂珐琅或其他加工的税目70.03、70.04或70.05的玻璃,但未用其他材料镶框或装配:** | | | | | | | **Glass of heading No.70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:** |
| 7006.0000 | 经弯曲、磨边、镂刻、钻孔、涂珐琅或其他加工的税目70.03、70.04或70.05的玻璃,但未用其他材料镶框或装配 | | 50 | 17 | 13 | 千克 | | Glass of heading No.70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials |
| 7006.0000暂 01 | 液晶玻璃基板,6代(1850mm×1500mm)以上,不含6代(经弯曲、磨边、镂刻、钻孔、涂珐琅等加工,款镶框或装配) | 4 | 50 | 17 | 17 | 千克 | | LCD glass base plate, more than 6 generation, (1850mm×1500mm), other than 6 generation(bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted) |
| 7006.0000暂 02 | 液晶玻璃基板,6代(1850mm×1500mm)及以下(经弯曲、磨边、镂刻、钻孔、涂珐琅等加工,款镶框或装配) | 6 | 50 | 17 | 17 | 千克 | | LCD glass base plate, 6 generation and less than, (1850mm×1500mm), other than 6 generation(bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted) |
| 7006.0000 90 | 经其他加工税目70.03-70.05的玻璃(经弯曲、磨边、镂刻、钻孔、涂珐琅等加工、未镶框或装配) | 15 | 50 | 17 | 13 | 千克 | | Glass in other process Nos.from 70.03 to 70.05 (after being bent, edged, carved, holed and painted with enamel, not mounted in cabinet or fixed) |
| **70.07** | **钢化或层压玻璃制的安全玻璃:** | | | | | | | **Safety glass, consisting of toughened (tempered) or laminated glass:** |
| | -钢化安全玻璃: | | | | | | | -Toughened (tempered) safety glass: |
| | --规格及形状适于安装在车辆、航空器、航天器及船舶上: | | | | | | | --Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: |
| 7007.1110 | ---航空器、航天器及船舶用 | | 11 | 17 | 13 | 千克 | | ---For aircraft, spacecraft or vessels |
| 7007.1110暂 01 | 空载重量≥25吨飞机的挡风玻璃 | 1 | 11 | 17 | 13 | 千克 | | Toughened (tempered) safety glass, of size and shape suitable for incorporation in aircraft, W≥25 tons |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7007.1110 90 | 航空航天器及船舶用钢化安全玻璃(其他规格及形状适于安装在航空航天器及船上的) | 2 | 11 | 17 | 13 | 千克 | | Toughened safety glass for aircraft, spacecraft and ships (other specs and forms suitable for installation in aircraft, spacecraft and ships) |
| 7007.1190 | ---其他 | 10 | 50 | 17 | 17 | 千克 | A | ---Other |
| 7007.1900 | --其他 | 14 | 50 | 17 | 13 | 千克/平方米 | | --Other |
| | -层压安全玻璃: | | | | | | | -Laminated safety glass: |
| | --规格及形状适于安装在车辆、航空器、航天器及船舶上: | | | | | | | --Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: |
| 7007.2110 | ---航空器、航天器及船舶用 | 2 | 11 | 17 | 13 | 千克 | | ---for aircraft, spacecraft or vessels |
| 7007.2190 | ---其他 | 20 | 50 | 17 | 17 | 千克 | A | ---Other |
| 7007.2900 | --其他 | 14 | 50 | 17 | 13 | 千克/平方米 | | --Other |
| **70.08** | **多层隔温、隔音玻璃组件:** | | | | | | | **Multiple-walled insulating units of glass:** |
| 7008.0010 | ---中空或真空隔温、隔音玻璃 | 14 | 50 | 17 | 13 | 千克 | | ---Sealed or vacuum insulating glass |
| 7008.0090 | ---其他 | 14 | 50 | 17 | 13 | 千克 | | ---Other |
| **70.09** | **玻璃镜(包括后视镜),不论是否镶框:** | | | | | | | **Glass mirrors, whether or not framed, including rear-view mirrors:** |
| 7009.1000 | -车辆后视镜 | 10 | 100 | 17 | 13 | 千克 | | -Rear-view mirrors for vehicles |
| | -其他: | | | | | | | -Other: |
| 7009.9100 | --未镶框 | | 70 | 17 | 13 | 千克 | | --Unframed |
| 7009.9100[暂] 01 | 槽式太阳能抛物面反射镜 | 10 | 70 | 17 | 13 | 千克 | | Reflecting mirror of trench type solar paraboloid |
| 7009.9100 90 | 其他未镶框玻璃镜(包括后视镜) | 21 | 70 | 17 | 13 | 千克 | | Other class mirrors, not framed (including rear-view mirrors) |
| 7009.9200 | --已镶框 | 12 | 100 | 17 | 13 | 千克 | | --Framed |
| **70.10** | **玻璃制的坛、瓶、缸、罐、安瓿及其他容器,用于运输或盛装货物;玻璃制保藏罐;玻璃塞、盖及类似的封口器:** | | | | | | | **Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass:** |
| 7010.1000 | -安瓿 | 14 | 50 | 17 | 13 | 千克 | | -Ampoules |
| 7010.2000 | -塞、盖及类似的封口器 | 14 | 50 | 17 | 13 | 千克 | | -Stoppers, lids and other closures |
| | -其他: | | | | | | | -Other: |
| 7010.9010 | ---超过1升 | 14 | 50 | 17 | 13 | 千克 | | ---Exceeding 1L |
| 7010.9020 | ---超过0.33升,但不超过1升 | 14 | 50 | 17 | 13 | 千克 | | ---Exceeding 0.33L but not exceeding 1L |
| 7010.9030 | ---超过0.15升,但不超过0.33升 | 14 | 50 | 17 | 13 | 千克 | | ---Exceeding 0.15L but not exceeding 0.33L |
| 7010.9090 | ---不超过0.15升 | 14 | 50 | 17 | 13 | 千克 | | ---Not exceeding 0.15L |
| **70.11** | **制灯泡、阴极射线管及类似品用的未封口玻璃外壳(包括玻璃泡及管)及其玻璃零件,但未装有配件:** | | | | | | | **Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:** |
| 7011.1000 | -电灯用 | 21 | 80 | 17 | | 千克 | | -For electric lighting |
| | -阴极射线管用: | | | | | | | -For cathode-ray tubes: |
| 7011.2010 | ---显像管玻壳及其零件 | 10 | 35 | 17 | 13 | 千克 | 6 | ---Glass envelopes for kinescope and glass parts thereof |
| 7011.2090 | ---其他 | | 35 | 17 | 5 | 千克 | | ---Other |
| 7011.2090[暂] 01 | 显示管玻壳及其零件(包括零件,但未装有配件) | 6 | 35 | 17 | 5 | 千克 | 6 | Glass envelopes for display tubes and glass parts (including parts thereof, without fittings) |
| 7011.2090 90 | 其他阴极射线管用的未封口玻壳(包括零件,但未装有配件) | 10 | 35 | 17 | 5 | 千克 | 6 | Glass envelopes for cathode-ray tules open (including parts thereof, without fittings) |
| | -其他: | | | | | | | -Other: |
| 7011.9010 | ---电子管用(阴极射线管用的除外) | 8 | 35 | 17 | 5 | 千克 | | ---For electronic tubes and valves (other than cathode-ray tubes) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7011.9090 | ---其他 | 21 | 80 | 17 | | 千克 | | ---Other |
| **70.13** | **玻璃器,供餐桌、厨房、盥洗室、办公室、室内装饰或类似用途(税号 70.10 或 70.18 的货品除外):** | | | | | | | **Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No.70.10 or 70.18):** |
| 7013.1000 | -玻璃陶瓷制 | 24.5 | 100 | 17 | 13 | 千克 | | -Of glass-ceramics |
| | -高脚杯,但玻璃陶瓷制的除外: | | | | | | | -Stemware drinking glasses, other than of glass-ceramics: |
| 7013.2200暂 | --铅晶质玻璃制 | 15 | 100 | 17 | 13 | 千克 | | --Of lead crystal |
| 7013.2800 | --其他 | 8 | 100 | 17 | 13 | 千克 | A | --Other |
| | -其他杯子,但玻璃陶瓷制的除外: | | | | | | | -Other drinking glasses, other than of glass-ceramics: |
| 7013.3300暂 | --铅晶质玻璃制 | 15 | 100 | 17 | 13 | 千克 | | --Of lead crystal |
| 7013.3700 | --其他 | 8 | 100 | 17 | 13 | 千克 | A | --Other |
| | -餐桌或厨房用玻璃器皿(不包括杯子),但玻璃陶瓷制的除外: | | | | | | | -Classware of a kind used for table (other than drinkings glasses) or kitchen purposes other than of glass-ceramics: |
| 7013.4100暂 | --铅晶质玻璃剂 | 15 | 100 | 17 | 13 | 千克 | A | --Of lead crystal |
| 7013.4200 | --温度在 0℃至 300℃时线膨胀系数不超过 $5\times10^{-6}$/开尔文的其他玻璃制 | 10 | 100 | 17 | 13 | 千克 | A | --Of glasc having a linear coefficient of expansion not exceeding $5\times10^{-6}$ perkelvin within a temperature range of 0℃ to 300℃ |
| 7013.4900 | --其他 | 10 | 100 | 17 | 13 | 千克 | A | --Other |
| | -其他玻璃器: | | | | | | | -Other glassware: |
| 7013.9100 | --铅晶质玻璃制 | 10 | 100 | 17 | 13 | 千克 | | --Of lead crystal |
| 7013.9900 | --其他 | 10 | 100 | 17 | 13 | 千克 | | --Other |
| **70.14** | **未经光学加工的信号玻璃器及玻璃制光学元件(税目 70.15 的货品除外):** | | | | | | | **Signalling glassware and optical elements of glass (other than thoseof heading No.70.15), not optically worked:** |
| 7014.0010 | ---光学仪器用光学元件毛坯 | 10 | 40 | 17 | 13 | 千克 | | ---Blanks of optical elements, for optical instruments |
| 7014.0090 | ---其他 | | 80 | 17 | 13 | 千克 | | ---Other |
| 7014.0090暂 01 | 滤波玻璃(带有抗红外和防反射薄膜的) | 9 | 80 | 17 | 13 | 千克 | | Wave filtering glass (with anti-infrared and anti-radiation film) |
| 7014.0090 90 | 其他未经光学加工的信号玻璃器(包括玻璃制光学元件,编号 7015 的物品除外) | 17.5 | 80 | 17 | 13 | 千克 | | Other signaling glassware and optical elements of glass (including glass optical elements, other than thoseof heading No. 70.15) |
| **70.15** | **钟表玻璃及类似玻璃、视力矫正或非视力矫正眼镜用玻璃,呈弧面、弯曲、凹形或类似形状但未经光学加工的;制造上述玻璃用的凹面圆形及扇形玻璃:** | | | | | | | **Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses:** |
| | -视力矫正眼镜用玻璃: | | | | | | | -Glasses for corrective spectacles: |
| 7015.1010 | ---变色镜片坯件 | 21 | 80 | 17 | 13 | 千克 | | ---Blanks for photochromic spectacles |
| 7015.1090 | ---其他 | 17.5 | 70 | 17 | 13 | 千克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| 7015.9010 | ---钟表玻璃 | 17.5 | 70 | 17 | | 千克 | | ---Clock and watch glasses |
| 7015.9020 | ---平光变色镜片坯件 | 18 | 80 | 17 | 13 | 千克 | | ---Blanks for plane photochromic spectacles |
| 7015.9090 | ---其他 | 12 | 80 | 17 | | 千克 | | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **70.16** | **建筑用压制或模制的铺面用玻璃块、砖、片、瓦及其他制品,不论是否夹丝;供镶嵌或类似装饰用的玻璃马赛克及其他小件玻璃品,不论是否有衬背;花饰铅条窗玻璃及类似品;多孔或泡沫玻璃块、板、片及类似品:** | | | | | | | **Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms:** |
| 7016.1000 | -供镶嵌或类似装饰用的玻璃马赛克及其他小件玻璃品,不论是否有衬背 | 22 | 100 | 17 | 13 | 千克 | | -Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes |
| | -其他: | | | | | | | -Other: |
| 7016.9010 | ---花饰铅条窗玻璃及类似品 | 24 | 90 | 17 | 13 | 千克 | | ---Leaded lights and the like |
| 7016.9090 | ---其他 | 18 | 90 | 17 | 13 | 千克 | | ---Other |
| **70.17** | **实验室、卫生及配药用的玻璃器,不论有无刻度或标量:** | | | | | | | **Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:** |
| 7017.1000 | -熔融石英或其他熔融硅石制 | 0 | 30 | 17 | 13 | 千克 | | -Of fused quartz or other fused silica |
| 7017.2000 | -温度在0℃至300℃时线膨胀系数不超过$5\times10^{-6}$/开尔文的其他玻璃制 | 8 | 30 | 17 | 13 | 千克 | | -Of other glass having a linear coefficient of expansion not exceeding $5\times10^{-6}$ per Kelvin within a temperature range of 0℃ to 300℃ |
| 7017.9000 | -其他 | 8 | 30 | 17 | 13 | 千克 | | -Other |
| **70.18** | **玻璃珠、仿珍珠、仿宝石或仿半宝石和类似小件玻璃品及其制品,但仿首饰除外;玻璃假眼,但医用假眼除外;灯工方法制作的玻璃塑像及其他玻璃装饰品,但仿首饰除外;直径不超过1毫米的微型玻璃球:** | | | | | | | **Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lampworked glass, other than imitation jewellery; glass microspheres not exceeding 1mm in diameter:** |
| 7018.1000 | -玻璃珠、仿珍珠、仿宝石或仿半宝石及类似小件玻璃品 | 10 | 100 | 17 | 13 | 千克 | | -Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares |
| 7018.2000 | -直径不超过1毫米的微型玻璃珠 | | 100 | 17 | 13 | 千克 | | -Glass microspheres, diameter≤1mm |
| 7018.2000[暂] 01 | 熔融球形二氧化硅微粉,直径≤100um | 5.5 | 100 | 17 | 13 | 千克 | | Molten spherical silica powder, diameter ≤ 100um |
| 7018.2000 90 | 其他直径≤1毫米的微型玻璃珠 | 20 | 100 | 17 | 13 | 千克 | | Other glass microspheres not exceeding lmm in diameter |
| 7018.9000[暂] | -其他 | 10 | 100 | 17 | 13 | 千克 | | -Other |
| **70.19** | **玻璃纤维(包括玻璃棉)及其制品(例如,玻璃纤维纱线及其织物):** | | | | | | | **Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):** |
| | -梳条、粗纱、纱线及短切纤维: | | | | | | | -Slivers, rovings, yarn and chopped strands: |
| 7019.1100 | --长度不超过50毫米的短切纤维 | 12 | 50 | 17 | 5 | 千克 | | --Chopped strands, of a length of not more than 50mm |
| 7019.1100 10 | 两用物项管制的长度不超过50mm的短切玻璃纤维(比模量≥$3.18\times10^6$ m,以及比抗拉强度≥$7.62\times10^4$ m) | 12 | 50 | 17 | 5 | 千克 | 3 | Chopped fibres, fual-use items control, length ≤ 50mm, modulus atio ≥ $3.18\times10^6$ m, specific ultimate tensile strength ≥ $7.62\times10^4$ m |
| 7019.1100 90 | 其他长度不超过50mm的短切玻璃纤维 | 12 | 50 | 17 | 5 | 千克 | | Other chopped fibres, fual-use items control, length ≤ 50mm |
| 7019.1200 | --粗纱 | 12 | 50 | 17 | 5 | 千克 | | --Rovings |
| 7019.1200 20 | 两用物项管制的玻璃纤维粗纱(比模量≥$3.18\times10^6$ m,以及比抗拉强度≥$7.62\times10^4$ m) | 12 | 50 | 17 | 5 | 千克 | 3 | Glass fibres rovings, fual-use items control, modulus atio ≥ $3.18\times10^6$ m, specific ultimate tensile strength ≥ $7.62\times10^4$ m |
| 7019.1200 90 | 其他玻璃纤维粗纱 | 12 | 50 | 17 | 5 | 千克 | | Other glass fibres rovings |
| 7019.1900 | --其他 | 10 | 50 | 17 | 5 | 千克 | | --Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7019.1900 12 | 玻璃纤维或纤丝材料(其"比模量"为 3.18×10⁶ 米或更大和"比抗拉强度"为 7.62×10⁴ 米或更大的玻璃纤维或纤丝材料) | 10 | 50 | 17 | 5 | 千克 | 3 | Glass fibre or filaments(specific modulus ≥3.18×10⁶ m,specific ultimate tensile strength≥7.62×10⁴ m) |
| 7019.1900 90 | 其他玻璃梳条、纱线及短切纤维 | 10 | 50 | 17 | 5 | 千克 | | Other glass comb, yarn and chopped fiber |
| | -薄片(巴厘纱)、纤维网、席、垫、板及类似无纺产品: | | | | | | | -Thin sheets (voiles),webs,mats,mattresses,boards and similar nonwoven products: |
| 7019.3100 | --席 | 5 | 40 | 17 | 5 | 千克 | | --Mats |
| 7019.3200 | --薄片(巴厘纱) | 14 | 40 | 17 | 5 | 千克 | | --Thin sheets (voiles) |
| | --其他: | | | | | 千克 | | --Other: |
| 7019.3910 | ---垫 | 10.5 | 40 | 17 | 5 | 千克 | | ---Mattresses |
| 7019.3990 | ---其他 | 10.5 | 40 | 17 | 5 | 千克 | | ---Other |
| 7019.4000 | -粗纱机织物 | 12 | 40 | 17 | 5 | 千克 | | -Woven fabrics of rovings |
| | -其他机织物: | | | | | | | -Other woven fabrics: |
| 7019.5100 | --宽度不超过 30 厘米的 | 12 | 40 | 17 | 5 | 千克 | | --Of a width not exceeding 30cm |
| 7019.5100 10 | 两用物项管制的宽度≤15mm 的玻璃纤维机织物 | 12 | 40 | 17 | 5 | 千克 | 3 | Glass fibres woven fabrics, fual-use items control, width≤15mm |
| 7019.5100 90 | 其他宽度≤30cm 的玻璃纤维机织物 | 12 | 40 | 17 | 5 | 千克 | | Other glass fibres woven fabrics,width≤30cm |
| 7019.5200 | --宽度超过 30 厘米的长丝平纹织物,每平方米重量不超过 250 克,单根纱线细度不超过 136 特克斯 | | 40 | 17 | 5 | 千克 | | --Of a width exceeding 30cm, plain weave, weighing less than 250g/m², of filaments measuring per single yarn not more than 136 tex |
| 7019.5200暂 01 | 覆铜板用玻璃纤维长丝平纹布,开纤或每平方米重≤180 克(宽度>30cm,单根纱线细度≤136 特) | 10 | 40 | 17 | 5 | 千克 | | Glass fibres filament plain weave for CCL(width > 30cm,of filaments measuring per single yarn ≤ 136 tex) |
| 7019.5200 90 | 其他平方米重≤250g 玻璃长丝平纹布(宽度超过 30cm,单根纱线细度不超过 136 特) | 12 | 40 | 17 | 5 | 千克 | | Other class fibrels filament plain weave (width > 30cm,of filaments measuring per single yarn ≤ 136 tex) |
| 7019.5900 | --其他 | 12 | 40 | 17 | 5 | 千克 | | --Other |
| | -其他: | | | | | 千克 | | -Other: |
| 7019.9010 | ---玻璃棉及其制品 | 7 | 40 | 17 | 5 | 千克 | | ---Glass wool and its articles |
| | ---玻璃纤维布浸胶制品: | | | | | | | ---Glass fiber cloth dipped articles: |
| 7019.9021 | ----每平方米重量<450 克 | 7 | 40 | 17 | 5,17 | 千克 | | ----Weight<450g/m² |
| 7019.9029 | ----其他 | 7 | 40 | 17 | 5 | 千克 | | ----Other |
| 7019.9090 | ---其他 | 7 | 40 | 17 | 13 | 千克 | | ---Other |
| **70.20** | **其他玻璃制品:** | | | | | | | **Other articles of glass:** |
| | ---工业用: | | | | | | | ---For technical use: |
| 7020.0011暂 | ----导电玻璃 | 7 | 40 | 17 | 13 | 千克 | | ----Conductivity glass |
| 7020.0012 | ----绝缘子用玻璃伞盘 | 10.5 | 40 | 17 | | 千克 | | ----Glass umbrella for insulator |
| 7020.0013 | ----熔融石英或其他熔融硅石制 | 10.5 | 40 | 17 | | 千克 | | ----Of fused quartz or other fused silica |
| 7020.0013 01 | 半导体晶片生产用石英反应管及夹持器(熔融石英或其他熔融硅石制)(用于插入熔化和氧化炉内) | 0 | 40 | 17 | 9 | 千克 | | Quartz reactor tubes and holders for production of semiconductor wafers, of fused quartz or other fused silica(for inserting in melting and oxidation) |
| 7020.0013 90 | 熔融石英或其他熔融硅石制工业用其他玻璃制品(导电玻璃及绝缘子用玻璃伞盘除外) | 10.5 | 40 | 17 | 9 | 千克 | | Other articles of fused quartz or other fused silica (other than glass umbrella for insulator) |
| 7020.0019 | ----其他 | | 40 | 17 | | 千克 | | ----Other |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7020.0019 01 | 半导体晶片生产用石英反应管及夹持器(用于插入熔化和氧化炉内) | 0 | 40 | 17 | | 千克 | | Quartz reactor tubes and holders for production of semiconductor wafers (for inserting in melting and oxidation) |
| 7020.0019 90 | 其他工业用玻璃制品 | 10.5 | 40 | 17 | | 千克 | | Other galss articles for other technical use |
| | ---其他: | | | | | | | ---Other: |
| 7020.0091 | ----保温瓶或其他保温容器用的玻璃胆 | 21 | 100 | 17 | 13 | 千克/个 | A | ----Glass inners for vacuum flasks or for other vacuum vessels |
| 7020.0099 | ----其他 | | 100 | 17 | | 千克 | | ----Other |
| 7020.0099[暂] 01 | 石英玻璃,平整度小于等于1微米 | 4 | 100 | 17 | | 千克 | | Quartz glass,levelling degree ≤1 μm |
| 7020.0099 90 | 其他非工业用玻璃制品 | 15 | 100 | 17 | | 千克 | | Other glass articles not for other technical use |

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# 第十四类 天然或养殖珍珠、宝石或半宝石、贵金属、包贵金属及其制品；仿首饰；硬币

# SECTION XIV NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

## 第七十一章 天然或养殖珍珠、宝石或半宝石、贵金属、包贵金属及其制品；仿首饰；硬币

## Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

**注释：**

一、除第六类注释一(一)及下列各款另有规定的以外，凡制品的全部或部分由下列物品构成，均应归入本章：

(一)天然或养殖珍珠、宝石或半宝石(天然、合成或再造)；

(二)贵金属或包贵金属。

二、(一)税目 71.13、71.14 及 71.15 不包括带有贵金属或包贵金属制的小附件或小装饰品(例如，交织字母、套、圈、套环)的制品，上述注释一(二)也不适用于这类制品；

(二)税目 71.16 不包括含有贵金属或包贵金属(仅作为小附件或小装饰品的除外)的制品。

三、本章不包括：

(一)贵金属汞齐及胶态贵金属(税目 28.43)；

(二)第三十章的外科用无菌缝合材料、牙科填料或其他货品；

(三)第三十二章的货品(例如光瓷釉)；

(四)载体催化剂(税目 38.15)；

(五)第四十二章注释三(二)所述的税目 42.02 或 42.03 的物品；

(六)税目 43.03 或 43.04 的物品；

(七)第十一类的货品(纺织原料及纺织制品)；

(八)第六十四章或第六十五章的鞋靴、帽类及其他物品；

(九)第六十六章的伞、手杖及其他物品；

(十)税目 68.04 或 68.05 及第八十二章含有宝石或半宝石(天然或合成)粉末的研磨材料制品；第八十二章装有宝石或半宝石(天然、合成或再造)工作部件的器具；第十六类的机器、机械器具、电气设备及其零件。然而，完全以宝石或半宝石(天然、合成或再造)制成的物品及其零件，除未安装的唱针用已加工蓝宝石或钻石外(税目 85.22)，其余仍应归入本章；

(十一)第九十章、第九十一章或第九十二章的物品(科学仪器、钟表及乐器)；

**Notes:**

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:

(a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2. (a) Headings Nos.71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph Note 1(b) of the foregoing Note does not apply to such articles;

(b) Heading No.71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:

(a) Amalgams of precious metal, or colloidal precious metal (heading No.28.43);

(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(c) Goods of Chapter 32 (for example, lustres);

(d) Supported catalysts (heading No.38.15);

(e) Articles of heading No.42.02 or 42.03 referred to in Note 3(B) to Chapter 42;

(f) Articles of heading No.43.03 or 43.04;

(g) Goods of Section XI (textiles and textile articles);

(h) Footwear, headgear or other articles of Chapter 64 or 65;

(ij) Umbrellas, walking-sticks or other articles of Chapter 66;

(k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconsturcted); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No.85.22);

(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

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（十二）武器及其零件（第九十三章）；
（十三）第九十五章注释二所述物品；
（十四）根据第九十六章注释四应归入该章的物品；
（十五）雕塑品原件（税目97.03）、收藏品（税目97.05）或超过一百年的古物（税目97.06）、但天然或养殖珍珠、宝石及半宝石除外。

四、（一）所称“贵金属”，是指银、金及铂；
（二）所称“铂”，是指铂、铱、锇、钯、铑及钌；
（三）所称“宝石或半宝石”，不包括第九十六章注释二（二）所述任何物质。

五、含有贵金属的合金（包括烧结及化合的），只要其中任何一种贵金属的含量达到合金重量的2%，即应视为本章的贵金属合金。贵金属合金应按下列规则归类：
（一）按重量计含铂量在2%及以上的合金，应视为铂合金；
（二）按重量计含金量在2%及以上，但不含铂或按重量计含铂量在2%以下的合金，应视为金合金；
（三）按重量计含银量在2%及以上的其他合金，应视为银合金。

六、除条文另有规定的以外，本协调制度所称贵金属应包括上述注释五所规定的贵金属合金，但不包括包贵金属或表面镀以贵金属的贱金属及非金属。

七、本协调制度所称“包贵金属”，是指以贱金属为底料，在其一面或多面用焊接、熔接、热轧或类似机械方法覆盖一层贵金属的材料。除条文另有规定的以外，也包括镶嵌贵金属的贱金属。

八、除第六类注释一（一）另有规定的以外，凡符合税目71.12规定的货品，应归入该税目而不归入本协调制度的其他税目。

九、税目71.13所称“首饰”，是指：
（一）个人用小饰物（例如，戒指、手镯、项圈、饰针、耳环 表链、表链饰物、垂饰、领带别针、袖扣、饰扣、宗教性或其他勋章及徽章）；
（二）通常放置在衣袋、手提包或佩戴在身上的个人用品（例如，雪茄盒、烟盒、鼻烟盒、口香糖或药丸盒、粉盒、链袋或念珠）。
这些物品可以和下列物品组合或镶嵌下列物品：例如，天然或养殖珍珠、宝石或半宝石、合成或再造的宝石或半宝石、玳瑁壳、珍珠母、兽牙、天然或再生琥珀、黑玉或珊瑚

十、税目71.14所称“金银器”，包括装饰品、餐具、梳妆用具、吸烟用具及类似的家庭、办公室或宗教用的其他物品。

(m) Arms or parts thereof (Chapter 93);
(n) Articles covered by Note 2 to Chapter 95;
(o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter;
(p) Original sculptures or statuary (heading No. 97.03), collectors' pieces (heading No.97.05) or antiques of an age exceeding one hundred years (heading No.97.06), other than natural or cultured pearls or precious or semi-precious stones.

4. (a) The expression "precious metal" means silver, gold and platinum.
(b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
(c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
(a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or nonmetals plated with precious metal.

7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (a) to Section Ⅵ, goods answering to a description in heading No.71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9. For the purposes of heading No.71.13, the expression "articles of jewellery" means:
(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example) cigar or cigarette cases snuffboxes cachou or pill boxes, powder boxes chain purses or prayer beads.
These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious stone, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10. For the purposes of heading No.71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

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十一、税目 71.17 所称“仿首饰”，是指不含天然或养殖珍珠、宝石或半宝石（天然、合成或再造）及贵金属或包贵金属（仅作为镀层或小附件、小装饰品的除外）的上述注释九（一）所述的首饰（不包括税目 96.06 的纽扣及其他物品或税目 96.15 的梳子、发夹及类似品）。

11. For the purposes of heading No.71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of Note 9(a) above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading No.96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural synthetic, or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

**子目注释：**

一、子目号 7106.10、7108.11、7110.11、7110.21、7110.31 及 7110.41 所称“粉末”，是指按重量计 90%及以上可从网眼孔径为 0.5 毫米的筛子通过的产品；

二、子目号 7110.11 及 7110.19 所称“铂”，可不受本章注释四（二）的规定约束，不包括铱、锇、钯、铑及钌。

三、对于税目 71.10 项下的子目所列合金的归类，按其所含铂、钯、铑、铱、锇或钌中重量最大的一种金属归类。

**Subheading Notes:**

1. For the purposes of subheadings Nos.7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “powder” and “in powder form” mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5mm.
2. Notwithstanding the provisions of Chapter Note 4 (b), for the purposes of subheadings Nos.7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading No.71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | 第一分章 天然或养殖珍珠、宝石或半宝石 | | | | | | | Ⅰ. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES |
| **71.01** | **天然或养殖珍珠，不论是否加工或分级，但未成串或镶嵌；天然或养殖珍珠，为便于运输而暂穿成串：** | | | | | | | **Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport:** |
| | -天然珍珠： | | | | | | | -Natural pearls: |
| | ---未分级： | | | | | | | ---Ungraded: |
| 7101.1011暂 | ----黑珍珠 | 0 | 100 | 17 | 5 | 克 | AB | ----Tahitian pearls |
| 7101.1019 | ----其他 | 21 | 100 | 17 | 5 | 克 | AB | ----Other |
| | ---其他： | | | | | | | ---Other: |
| 7101.1091暂 | ----黑珍珠 | 0 | 130 | 17 | 5 | 克 | AB | ----Tahitan pearls |
| 7101.1099 | ----其他 | 21 | 130 | 17 | 5 | 克 | AB | ----Other |
| | -养殖珍珠： | | | | | | | -Cultured pearls: |
| | --未加工： | | | | | | | --Unworked: |
| 7101.2110 | ---未分级 | | 100 | 17 | 5 | 千克 | | ---Ungraded |
| 7101.2110暂 01 | 未分级、未加工的养殖黑珍珠（未制成制品） | 0 | 100 | 17 | 5 | 千克 | AB | Ungraded and unworked cultured tahitan pearls (semi-manufactured) |
| 7101.2110 90 | 其他未分级、未加工的养殖珍珠（未制成制品） | 21 | 100 | 17 | 5 | 千克 | AB | Other uagraded and unworked cultured pearls (semi-manufactured) |
| 7101.2190 | ---其他 | | 130 | 17 | 5 | 千克 | AB | ---Other |
| 7101.2190暂 01 | 其他未加工的养殖黑珍珠（未制成制品） | 0 | 130 | 17 | 5 | 千克 | AB | Other unworked cultured tahitan pearls (semi-manufactured) |
| 7101.2190 90 | 其他未加工的养殖珍珠（未制成制品） | 21 | 130 | 17 | 5 | 千克 | AB | Other unworked cultured pearls (semi-manufactured) |
| | --已加工： | | | | | | | --Worked: |
| 7101.2210 | ---未分级 | | 100 | 17 | 5 | 千克 | | ---Ungraded |
| 7101.2210暂 01 | 未分级、已加工的养殖黑珍珠（未制成制品） | 0 | 100 | 17 | 5 | 千克 | | Cultured Tahitan pearls, ungraded, worlced (semi-manufactured) |
| 7101.2210 90 | 其他未分级、已加工的养殖珍珠（未制成制品） | 21 | 100 | 17 | 5 | 千克 | | Other cultured pearls, ungraded, worked (semi-manufactured) |
| 7101.2290 | ---其他 | | 130 | 17 | 5 | 千克 | | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7101.2290[暂] 01 | 其他已加工的养殖黑珍珠(未制成制品) | 0 | 130 | 17 | 5 | 千克 | | Other worked cultured tahitan pearls(semi-manufactured) |
| 7101.2290 90 | 其他已加工的养殖珍珠(未制成制品) | 21 | 130 | 17 | 5 | 千克 | | Other worked cultured pearls(semi-manufactured) |
| **71.02** | **钻石,不论是否加工,但未镶嵌:** | | | | | | | **Diamonds,whether or not worked,but not mounted or set:** |
| 7102.1000 | -未分级 | 3 | 14 | 17 | | 克拉 | D | -Unsorted |
| | -工业用: | | | | | | | -Industrial: |
| 7102.2100 | --未加工或经简单锯开、劈开或粗磨 | 0 | 14 | 17 | 5 | 克拉 | D | --Unworked or simply sawn,cleaved or bruted |
| 7102.2900 | --其他 | 0 | 14 | 17 | 5 | 克拉 | | --Other |
| | -非工业用: | | | | | | | -Non-industrial: |
| 7102.3100 | --未加工或经简单锯开、劈开或粗磨 | 3 | 14 | 17 | | 克拉 | D | --Unworked or simply sawn,cleaved or bruted |
| 7102.3900 | --其他 | 8 | 35 | 17 | | 克拉 | | --Other |
| **71.03** | **宝石(钻石除外)或半宝石,不论是否加工或分级,但未成串或镶嵌;未分级的宝石(钻石除外)或半宝石,为便于运输而暂穿成串:** | | | | | | | **Precious stones (other than diamonds) and semi-precious stones,whether or not worked or graded but not strung,mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones,temporarily strung for covenience of transport:** |
| 7103.1000 | -未加工或经简单锯开或粗制成形 | 3 | 14 | 17 | 5 | 千克 | | -Unworked or simply sawn or roughly shaped |
| | -经其他加工: | | | | | | | -Otherwise worked: |
| 7103.9100 | --红宝石、蓝宝石、祖母绿 | 8 | 35 | 17 | 5 | 克拉 | | --Rubies,sapphires and emeralds |
| | --其他: | | | | | | | --Other: |
| 7103.9910 | ---翡翠 | 8 | 35 | 17 | 5 | 克拉 | | ---Jadeite |
| 7103.9920 | ---水晶 | 8 | 35 | 17 | 5 | 克拉 | | ---Crystal |
| 7103.9930 | ---碧玺 | 8 | 35 | 17 | 5 | 克拉 | | ---Tourmaline |
| 7103.9940 | ---软玉 | 8 | 35 | 17 | 5 | 克拉 | | ---Nephrite |
| 7103.9990 | ---其他 | 8 | 35 | 17 | 5 | 克拉 | | ---Other |
| **71.04** | **合成或再造的宝石或半宝石,不论是否加工或分级,但未成串或镶嵌的;未分级的合成或再造的宝石或半宝石,为便于运输而暂穿成串:** | | | | | | | **Synthetic or reconstructed precious or semi-precious stones,whether or not worked or graded but not strung,mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones,temporarily strung for convenience of transport:** |
| 7104.1000 | -压电石英 | 6 | 14 | 17 | 5 | 克 | | -Piezo-electric quartz |
| | -其他,未加工或经简单锯开或粗制成形: | | | | | | | -Other,unworked or simply sawn or roughly shaped: |
| 7104.2010 | ---钻石 | 0 | 14 | 17 | | 克 | | ---Diamonds |
| 7104.2090 | ---其他 | 0 | 14 | 17 | 5 | 克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| | ---工业用: | | | | | | | ---For technical use: |
| 7104.9011 | ----钻石 | 6 | 14 | 17 | 5 | 克 | | ----Diamonds |
| 7104.9012 | ----蓝宝石 | | 14 | 17 | 5 | 克 | | ----Sapphires |
| 7104.9012[暂] 01 | 蓝宝石衬底(由人造刚玉加工而成,厚度<0.5mm) | 1 | 14 | 17 | 13 | 克 | | Precious or semi-precious stones underlay with sapphirel,made of man-made corundum(with thickness<0.5mm) |
| 7104.9012 90 | 其他工业用蓝宝石(合成或再造宝石、半宝石) | 6 | 14 | 17 | 13 | 克 | | Other sapphire used for Industry(synthetic or reconstructed precious or semi-precious stones) |
| 7104.9019 | ----其他 | 6 | 14 | 17 | 5 | 克 | | ----Other |
| | ---其他: | | | | | | | ---Other: |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7104.9091 | ----钻石 | 8 | 35 | 17 | | 克 | | ----Diamonds |
| 7104.9099 | ----其他 | 8 | 35 | 17 | 5 | 克 | | ----Other |
| **71.05** | **天然或合成的宝石或半宝石的粉末：** | | | | | | | **Dust and powder of natural orsynthetic precious or semi-precious stones:** |
| | -钻石的： | | | | | | | -Of diamonds: |
| 7105.1010 | ---天然的 | 0 | 17 | 17 | | 克拉 | | ---Natural |
| 7105.1020 | ---人工合成的 | 0 | 17 | 17 | 5 | 克拉 | | ---Synthetic |
| 7105.9000 | -其他 | 0 | 17 | 17 | 5 | 克 | | -Other |
| | 第二分章 贵金属及包贵金属 | | | | | | | Ⅱ. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL |
| **71.06** | **银(包括镀金、镀铂的银),未锻造、半制成或粉末状：** | | | | | | | **Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form:** |
| | -银粉： | | | | | | | -Powder: |
| | ---非片状粉末： | | | | | | | ---Not Flake: |
| 7106.1011 | ----平均粒径小于3微米 | 0 | 0 | 17 | | 克 | A4xy | ----Average diameter less than 3 micron |
| 7106.1019 | ----其他 | 0 | 0 | 17 | | 克 | A4xy | ----Other |
| | ---片状粉末： | | | | | | | ---Flake: |
| 7106.1021 | ----平均粒径小于10微米 | 0 | 0 | 17 | | 克 | 4xy | ----Average diameter less than 10 micron |
| 7106.1029 | ----其他 | 0 | 0 | 17 | | 克 | 4xy | ----Other |
| | -其他： | | | | | | | -Other: |
| | --未锻造： | | | | | | | --Unwrought: |
| 7106.9110 | ---纯度达99.99%及以上 | 0 | 0 | 17 | | 克 | 4xy | ---of a purity of 99.99 or more |
| 7106.9190 | ---其他 | 0 | 0 | 17 | | 克 | 4xy | ---Other |
| | --半制成： | | | | | | | --Semi-manufactured: |
| 7106.9210 | ---纯度达99.99%及以上 | 0 | 50 | 17 | | 克 | 4xy | ---of a purity of 99.99 or more |
| 7106.9290 | ---其他 | 0 | 50 | 17 | | 克 | 4xy | ---Other |
| **71.07** | **以贱金属为底的包银材料：** | | | | | | | **Base metals clad with silver, not further worked than semi-manufactured:** |
| 7107.0000 | 以贱金属为底的包银材料 | 10.5 | 50 | 17 | 5 | 千克 | | Base metals clad with silver, not further worked than semi-manufactured |
| **71.08** | **金(包括镀铂的金),未锻造、半制成或粉末状：** | | | | | | | **Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:** |
| | -非货币用： | | | | | | | -Non-monetary: |
| 7108.1100 | --金粉 | 0 | 0 | 0 | | 克 | J | --Powder |
| 7108.1200 | --其他未锻造形状 | 0 | 0 | 0 | | 克 | J | --Other unwrought forms |
| 7108.1300 | --其他半制成形状 | 0 | 50 | 0 | | 克 | J | --Other semi-manufactured forms |
| 7108.2000 | -货币用 | 0 | 0 | 0 | | 克 | J | -Monetary |
| **71.09** | **以贱金属或银为底的包金材料：** | | | | | | | **Base metals or silver, clad with gold, not further worked than semi-manufactured:** |
| 7109.0000 | 以贱金属或银为底的包金材料 | 10.5 | 50 | 17 | 5 | 克 | | Base metals or silver, clad with gold, not further worked than semi-manufactured |
| **71.10** | **铂,未锻造、半制成或粉末状：** | | | | | | | **Platinum, unwrought or in semi-manufactured forms, or in powder form:** |
| | -铂： | | | | | | | -Platinum: |
| 7110.1100 | --未锻造或粉末状 | 0 | 0 | 0 | | 克 | 8x | --Unwrought or in powder form |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --其他： | | | | | | | --Other： |
| 7110.1910 | ---板、片 | 0 | 0 | 0 | | 克 | 8x | ---Plates and sheets |
| 7110.1990 | ---其他 | 3 | 11 | 0 | | 克 | 4xy | ---Other |
| | -钯： | | | | | | | -Palladium： |
| 7110.2100 | --未锻造或粉末状 | 0 | 10 | 17 | | 克 | 4xy | --Unwrought or in powder form |
| | --其他： | | | | | | | --Other： |
| 7110.2910 | ---板、片 | 0 | 0 | 17 | | 克 | 4xy | ---Plates and sheets |
| 7110.2990 | ---其他 | 3 | 11 | 17 | | 克 | 4xy | ---Other |
| | -铑： | | | | | | | -Rhodium： |
| 7110.3100 | --未锻造或粉末状 | 0 | 0 | 17 | | 克 | 4xy | --Unwrought or in powder form |
| | --其他： | | | | | | | --Other： |
| 7110.3910 | ---板、片 | 0 | 0 | 17 | | 克 | 4xy | ---Plates and sheets |
| 7110.3990 | ---其他 | 3 | 11 | 17 | | 克 | 4xy | ---Other |
| | -铱、锇及钌： | | | | | | | -Iridium, osmium and ruthenium： |
| 7110.4100 | --未锻造或粉末状 | 0 | 0 | 17 | | 克 | 4xy | --Unwrought or in powder form |
| | --其他： | | | | | | | --Other： |
| 7110.4910 | ---板、片 | 0 | 0 | 17 | | 克 | 4xy | ---Plates and sheets |
| 7110.4990 | ---其他 | 3 | 11 | 17 | | 克 | 4xy | ---Other |
| **71.11** | **以贱金属、银或金为底的包铂材料：** | | | | | | | **Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured：** |
| 7111.0000 | 以贱金属、银或金为底的包铂材料 | 3 | 11 | 17 | 0,5 | 克 | 4xy | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured |
| **71.12** | **贵金属或包贵金属的废碎料；含有贵金属或贵金属化合物的其他废碎料，主要用于回收贵金属：** | | | | | | | **Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal：** |
| | -含有贵金属或贵金属化合物的灰： | | | | | | | -Ash containing precious metal or precious metal compounds： |
| 7112.3010 | ---含有银或银化合物的 | 8 | 50 | 17 | 5 | 克 | 9 | ---Of silver or silver compounds |
| 7112.3090 | ---其他 | 6 | 50 | 17 | | 克 | 9 | ---Other |
| | -其他： | | | | | | | -Other： |
| | --金及包金的废碎料，但含有其他贵金属的除外： | | | | | | | --Of gold, including metal clad with gold but excluding sweepings containing other precious metals： |
| 7112.9110 | ---金及包金的废碎料 | 0 | 0 | 17 | | 克 | | ---Of gold, or gold compounds |
| 7112.9110 10 | 金的废碎料 | 0 | 0 | 17 | | 克 | A | Waster and scrap of gold |
| 7112.9110 90 | 包金的废碎料(但含有其他贵金属的除外) | 0 | 0 | 17 | | 克 | A | Waster and scrap of including metal clad with gold, but excluding sweepings containing other precious metals |
| 7112.9120 | ---含有金或金化合物的废碎料 | 6 | 35 | 17 | | 克 | 9 | ---Waste and scrap with gold or gold compounds |
| | --铂及包铂的废碎料，但含有其他贵金属的除外： | | | | | | | --Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals： |
| 7112.9210 | ---铂及包铂的废碎料 | 0 | 0 | 17 | | 克 | 4Axy | ---Of platinum |
| 7112.9220 | ---含有铂或铂化合物的废碎料 | | 35 | 17 | | 克 | | ---Wastes and scrap with platinum |
| 7112.9220[暂] 01 | 铂含量在3%以上的其他含有铂或铂化合物的废碎料(但含有其他贵金属除外，主要用于回收铂) | 0 | 35 | 17 | | 克 | 4xy | Other waste and scraps with platinum and its compounds, containing > 3% of platinum (but excluding sweeping contcaining other precious metals, used for recycling platinum) |

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|---|---|---|---|---|---|---|---|---|
| 7112.9220 90 | 其他含有铂及铂化合物的废碎料(但含有其他贵金属除外,主要用于回收铂) | 6 | 35 | 17 | | 克 | 4xy | Other waste and scraps containing platinum(but excluding sweepings containing other precious metals, used for recycling platinum) |
| | --其他: | | | | | | | --Other: |
| 7112.9910 | ---含有银或银化合物的废碎料 | 8 | 35 | 17 | 5 | 克 | 9 | ---Waste and scrap with silver or silver compounds |
| 7112.9920 | ---含有其他贵金属或贵金属化合物的废碎料 | 6 | 35 | 17 | | 克 | 9 | ---Waste and scrap with other precious metals |
| 7112.9990 | ---其他 | 0 | 50 | 17 | | 克 | | ---Other |
| | 第三分章 珠宝首饰、金银器及其他制品 | | | | | | | Ⅲ. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES |
| **71.13** | **贵金属或包贵金属制的首饰及其零件:** | | | | | | | **Articles of jewellery and parts thereof, of precious metal or of metal chad with precious metal:** |
| | -贵金属制,不论是否包、镀贵金属: | | | | | | | -Of precious metal whether or not plated or clad with precious metal: |
| | --银制,不论是否包、镀其他贵金属: | | | | | | | --Of silver, whether or not plated or clad with other precious metal: |
| 7113.1110 | ---镶嵌钻石的 | 20 | 130 | 17 | | 克 | | ---Diamond mounted of set |
| 7113.1190 | ---其他 | 20 | 130 | 17 | | 克 | | ---Other |
| 7113.1190 10 | 镶嵌濒危物种制品的银首饰及零件(不论是否包、镀其他贵金属) | 20 | 130 | 17 | | 克 | FE | Silver jewellery and parts thereof, inlaid with articles of endangered species(whether or not plated or clad with other precious metal) |
| 7113.1190 90 | 其他银首饰及其零件(不论是否包、镀其他贵金属) | 20 | 130 | 17 | 5 | 克 | | Other silver jewellery and parts thereof(whether or not plated or clad with other precious metal) |
| | --其他贵金属制,不论是否包、镀贵金属: | | | | | | | --Of other precious metal, whether or not plated or clad with predious metal: |
| | ---金制: | | | | | | | ---Of gold: |
| 7113.1911 | ----镶嵌钻石的 | 20 | 130 | 17 | | 克 | | ----Diomond mounted |
| 7113.1919 | ----其他 | 20 | 130 | 17 | | 克 | | ----Other |
| 7113.1919 10 | 镶嵌濒危物种制品的金首饰及零件(不论是否包、镀其他贵金属) | 20 | 130 | 17 | | 克 | FE | Gold jewellery and parts thereof, inlaid with articles of endangered species (whether or not plated or clad with other precious metal) |
| 7113.1919 90 | 其他黄金制首饰及其零件(不论是否包、镀其他贵金属) | 20 | 130 | 17 | | 克 | J | Other gold jewellery and parts thereof(whether or not plated or clad with other precious metal) |
| | --其他: | | | | | | | --Other: |
| | ---铂制: | | | | | | | ---Of platinum |
| 7113.1921 | ----镶嵌钻石的 | 35 | 130 | 17 | | 克 | | ----Diomond mounted |
| 7113.1929 | ----其他 | 35 | 130 | 17 | | 克 | | ----Other |
| 7113.1929 10 | 镶嵌濒危物种制品的铂金首饰及零件(不论是否包、镀其他贵金属) | 35 | 130 | 17 | | 克 | EF | Platinum jewellery and parts thereof, inlaid with articles of endangered species, whether or not plated or clad with other precious metal |
| 7113.1929 90 | 其他铂金制首饰及其零件(不论是否包、镀其他贵金属) | 35 | 130 | 17 | | 克 | | Other platinum jewellery and parts thereof, whether or not plated or clad with other precious metal |
| 7113.1991 | ----镶嵌钻石的 | 35 | 130 | 17 | | 克 | | ----Diomond mounted or set |
| 7113.1999 | ----其他 | 35 | 130 | 17 | | 克 | | ----Other |
| 7113.1999 10 | 镶嵌濒危物种制品其他贵金属首饰(不论是否包、镀其他贵金属) | 35 | 130 | 17 | | 克 | FE | Jewellery and parts thereof, of precious metal, inlaid with articles of endangered species(whether or not plated or clad with other precious metal) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7113.1999 90 | 其他贵金属制首饰及其零件(不论是否包、镀其他贵金属) | 35 | 130 | 17 | | 克 | | Other jewellery and parts thereof of precious metal (whether or not plated or clad with other precious metal) |
| | -以贱金属为底的包贵金属制: | | | | | | | -Of base metal clad with precious metal: |
| 7113.2010 | ---镶嵌钻石的 | 35 | 130 | 17 | | 克 | | ---Diamond mounted or set |
| 7113.2090 | ---其他 | 35 | 130 | 17 | | 克 | | ---Other |
| 7113.2090 10 | 镶嵌濒危物种制品以贱金属为底的包贵金属制首饰(包括零件) | 35 | 130 | 17 | | 克 | FE | Jewellery and parts thereof, of base metal clad with precious metal, inlaid with articles of endangered species |
| 7113.2090 90 | 其他以贱金属为底的包贵金属制首饰(包括零件) | 35 | 130 | 17 | 5 | 克 | | Other jewellery and parts thereof, of base metal clad with precious metal |
| **71.14** | **贵金属或包贵金属制的金银器及其零件:** | | | | | | | **Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal:** |
| | -贵金属制,不论是否包、镀贵金属: | | | | | | | -Of precious metal whether or not plated or clad with precious metal: |
| 7114.1100 | --银制,不论是否包、镀其他贵金属 | 35 | 100 | 17 | | 克 | | --Of silver, whether or not plated or clad with other precious metal |
| 7114.1100 10 | 镶嵌濒危物种制品的银器及零件(不论是否包、镀贵金属) | 35 | 100 | 17 | | 克 | FE | Silversmiths' wares and parts thereof, inlaid with articles of endangered species (whether or not plated or clad with other precious metal) |
| 7114.1100 90 | 其他银器及零件(不论是否包、镀贵金属) | 35 | 100 | 17 | 5 | 克 | | Other silversmiths' wares and parts thereof (whether or not plated or clad with other precious metal) |
| 7114.1900 | --其他贵金属制,不论是否包、镀贵金属 | 35 | 100 | 17 | | 克 | | --Of other precious metal, whether or not plated or clad with precious metal |
| 7114.1900 10 | 镶嵌濒危物种制品的金银器及零件(不论是否包、镀贵金属) | 35 | 100 | 17 | | 克 | FE | Goldsmiths' or silversmiths' wares and parts thereof, inlaid with articles of endangered species (whether or not plated or clad with other precious metal) |
| 7114.1900 20 | 其他贵金属制金器及零件(不论是否包、镀贵金属) | 35 | 100 | 17 | | 克 | J | Of other precious metal gold and parts (regardless of whether the packet, plated with precious metal) |
| 7114.1900 90 | 其他贵金属制金银器及零件(不论是否包、镀贵金属) | 35 | 100 | 17 | | 克 | | Other goldsmiths' or silversmiths' wares and parts thereof, of precious metal (whether or not plated or clad with other precious metal) |
| 7114.2000 | -以贱金属为底的包贵金属制 | 35 | 100 | 17 | | 克 | | -Of base metal clad with precious metal |
| 7114.2000 10 | 以贱金属为底的包贵金属制金银器(镶嵌濒危物种制品,包括零件) | 35 | 100 | 17 | | 克 | FE | Goldsmiths' or silversmiths' wares and parts thereof, inlaid with articles of endangered species, of base metal cald with precious metal |
| 7114.2000 90 | 其他贱金属为底包贵金属制金银器(包括零件) | 35 | 100 | 17 | 0,5 | 克 | | Other goldsmiths' or silversmiths' wares and parts thereof, of base metal cald with precious metal |
| **71.15** | **贵金属或包贵金属的其他制品:** | | | | | | | **Other articles of precious metal or of metal clad with precious metal:** |
| 7115.1000 | -金属丝布或格栅形状的铂催化剂 | 3 | 11 | 17 | | 克 | 4xy | -Catalysts in the form of wire cloth or grill, of platinum |
| | -其他: | | | | | | | -Other: |
| 7115.9010[新] | ---工业或实验室用 | 0 | 11 | 17 | | 克 | | ---For technical or laboratory use |
| 7115.9010[新] 10 | 银制工业、实验室用制品 | 0 | 11 | 17 | 5 | 克 | | Articles of silver for industrial or laboratory use |
| 7115.9010[新] 20 | 金制工业、实验室用制品 | 0 | 11 | 17 | | 克 | | Articles of gold for industrial or laboratory use |
| 7115.9010[新] 90 | 其他工业、实验室用贵金或包贵金制品 | 0 | 11 | 17 | 0,5 | 克 | | Articles of precious metal or of metal clad with precious metal for industrial or laboratory use |
| 7115.9090 | ---其他 | 35 | 100 | 17 | 0,5 | 克 | | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **71.16** | **用天然或养殖珍珠、宝石或半宝石(天然、合成或再造)制成的物品:** | | | | | | | **Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):** |
| 7116.1000 | -天然或养殖珍珠制 | 35 | 130 | 17 | 5 | 千克 | | -Of natural or cultured pearls |
| 7116.2000 | -宝石或半宝石(天然、合成或再造)制 | 35 | 130 | 17 | 0,5 | 千克 | | -Of precious or semi-precious stones (natural, synthetic or reconstructed) |
| **71.17** | **仿首饰:** | | | | | | | **Imitation jewellery:** |
| | -贱金属制,不论是否镀贵金属: | | | | | | | -Of base metal, whether or not plated with precious metal: |
| 7117.1100 | --袖扣、饰扣 | 35 | 130 | 17 | 9 | 千克 | A | --Cuff-links and studs |
| 7117.1900 | --其他 | 17 | 130 | 17 | 9 | 千克 | A | --Other |
| 7117.9000 | -其他 | 35 | 130 | 17 | 9 | 千克 | A | -Other |
| **71.18** | **硬币:** | | | | | | | **Coin:** |
| 7118.1000 | -非法定货币的硬币(金币除外) | 0 | 0 | 17 | 5 | 千克 | | -Coin (other than gold coin), not being legal tender |
| 7118.9000 | -其他 | 0 | 0 | 17 | | 千克 | | -Other |
| 7118.9000 10 | 金质铸币(金质贵金属纪念币) | 0 | 0 | 17 | | 千克 | J | Gold coins (gold precious metal commemorative coins) |
| 7118.9000 90 | 其他硬币 | 0 | 0 | 17 | | 千克 | | Other coins |

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# 第十五类
# 贱金属及其制品

注释：

一、本类不包括：

（一）以金属粉末为基本成分的调制油漆、油墨或其他产品（税目 32.07 至 32.10、32.12、32.13 或 32.15）；

（二）铈铁或其他引火合金（税目 36.06）；

（三）税目 65.06 或 65.07 的帽类及其零件；

（四）税目 66.03 的伞骨及其他物品；

（五）第七十一章的货品（例如，贵金属合金、以贱金属为底的包贵金属、仿首饰）；

（六）第十六类的物品（机器、机械器具及电气设备）；

（七）已装配的铁路或电车轨道（税目 86.08）或第十七类的其他物品（车辆、船舶、航空器）；

（八）第十八类的仪器及器具，包括钟表发条；

（九）做弹药用的铅弹（税目 93.06）或第十九类的其他物品（武器、弹药）；

（十）第九十四章的物品（例如，家具、弹簧床垫、灯具及照明装置、发光标志、活动房屋）；

（十一）第九十五章的物品（例如，玩具、游戏品及运动用品）；

（十二）手用筛子、纽扣、钢笔、铅笔套、钢笔尖独脚架、双脚架、三脚架及类似品或第九十六章的其他物品（杂项制品）

（十三）第九十七章的物品（例如，艺术品）。

二、本协调制度所称“通用零件”，是指：

（一）税目 73.07、73.12、73.15、73.17 或 73.18 的物品及其他贱金属制的类似品；

（二）贱金属制的弹簧及弹簧片，但钟表发条（税目 91.14）除外；

（三）税目 83.01、83.02、83.08、83.10 的物品及税目 83.06 的贱金属制的框架及镜子。

第七十三章至第七十六章（税目 73.15 除外）及第七十八章至第八十二章所列货品的零件，不包括上述的通用零件。

除上段及第八十三章注释一另有规定的以外，第七十二章至第七十六章及第七十八章至第八十一章不包括第八十二章、第八十三章的物品。

三、本协调制度所称“贱金属”是指：铁及钢、铜、镍、铝、铅、锌、锡、钨、钼、钽、镁、钴、铋、镉、钛、锆、锑、锰、铍、铬、锗、钒、镓、铪、铟、铌、铼及铊。

四、本协调制度所称“金属陶瓷”，是指金属与陶瓷成分的极细微粒不均匀结合而成的产品。“金属陶瓷”包括硬质合金（金属碳化物与金属烧结而成）。

# SECTION XV
# BASE METALS AND ARTICLES OF BASE METAL

Notes:

1. This Section does not cover:

(a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings Nos. 32.07 to 32.10, 32.12, 32.13 or 32.15);

(b) Ferro-cerium or other pyrophoric alloys (heading No. 36.06);

(c) Headgear or parts thereof of heading No. 65.06 or 65.07;

(d) Umbrella frames or other articles of heading No. 66.03;

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation Jewelry);

(f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

(g) Assembled railway or tramway track (heading No. 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);

(h) Instruments or apparatus of Section XVIII, including clock or watch springs;

(ij) Lead shot prepared for anmmunition (heading No. 93.06) or other articles of Section XIX (arms and ammunition);

(k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games, sports requisites);

(m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); unipod, bipod, trpod or the Like

(n) Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression “parts of general use” means:

(a) Articles of heading No. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;

(b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 91.14); and

(c) Articles of headings Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expression “base metals” means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).

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五、合金的归类规则(第七十二章、第七十四章所规定的铁合金及母合金除外):

(一)贱金属的合金按其所含重量最大的金属归类;

(二)由本类的贱金属和非本类的元素构成的合金,如果所含贱金属的总重量等于或超过所含其他元素的总重量,应作为本类贱金属合金归类;

(三)本类所称"合金",包括金属粉末的烧结混合物、熔化而得的不均匀紧密混合物(金属陶瓷除外)及金属间化合物。

六、除条文另有规定的以外,本协调制度所称的贱金属包括贱金属合金,这类合金应按上述注释五的规则进行归类。

七、复合材料制品的归类规则:

除各税目另有规定的以外,贱金属制品(包括根据"归类总规则"作为贱金属制品的混合材料制品)如果含有两种或两种以上贱金属的,按其所含重量最大的贱金属的制品归类。为此:

(一)钢、铁或不同种类的钢铁,均视为一种金属;

(二)按照注释五的规定作为某一种金属归类的合金,应视为一种金属;

(三)税目 81.13 的金属陶瓷,应视为一种贱金属。

八、本类所用有关名词解释如下:

(一)废碎料

在金属生产或机械加工中产生的废料及碎屑以及因破裂、切断、磨损及其他原因而明显不能作为原物使用的金属货品。

(二)粉末

按重量计 90%及以上可从网眼孔径为 1 毫米的筛子通过的产品。

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) A cermet of heading No.81.13 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1mm.

## 第七十二章
## 钢　　铁

**注释:**

一、本章所述有关名词解释如下(本条注释(四)、(五)、(六)适用于本协调制度其他各章):

(一)生铁

无实用可锻性的铁碳合金,按重量计含碳量在 2%以上并可含有一种或几种下列含量范围的其他元素:

铬不超过 10%;

锰不超过 6%;

磷不超过 3%;

硅不超过 8%;

其他元素合计不超过 10%。

(二)镜铁

按重量计含锰量在 6%以上,但不超过 30%的铁碳合金,其他方面符合上述(一)款所列标准。

## Chapter 72
## Iron and steel

**Notes:**

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) Pig iron

Iron-carbon alloys not usefully malleable, containing more than 2% by weight ofcarbon and which may contain by weight one or more other elements within the following limits:

Not more than 10% of chromium,

Not more than 6% of manganese,

Not more than 3% of phosphorus,

Not more than 8% of silicon,

A total of not more than 10% of other elements.

(b) Spiegeleisen

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

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(三)铁合金

锭、块、团或类似初级形状、连续铸造而形成的各种形状及颗粒、粉末状的合金,不论是否烧结,通常用于其他合金生产过程中的添加剂或在黑色金属冶炼中作除氧剂、脱硫剂及类似用途,一般无实用可锻性,按重量计铁元素含量在4%及以上并含有下列一种或几种元素:

铬超过10%;

锰超过30%;

磷超过3%;

硅超过8%;

除碳以外的其他元素,合计超过10%,但最高含铜量不得超过10%。

(四)钢

除税目72.03以外的黑色金属材料(某些铸造而成的种类除外),具有实用可锻性,按重量计含碳量在2%及以下,但铬钢可具有较高的含碳量。

(五)不锈钢

按重量计含碳量在1.2%及以下,含铬量在10.5%及以上的合金钢,不论是否含有其他元素。

(六)其他合金钢

不符合以上不锈钢定义的钢,含有一种或几种按重量计符合下列含量比例的元素:

铝0.3%及以上;

硼0.0008%及以上;

铬0.3%及以上;

钴0.3%及以上;

铜0.4%及以上;

铅0.4%及以上;

锰1.65%及以上;

钼0.08%及以上;

镍0.3%及以上;

铌0.06%及以上;

硅0.6%及以上;

钛0.05%及以上;

钨0.3%及以上;

钒0.1%及以上;

锆0.05%及以上;

其他元素(硫、磷、碳及氮除外)单项含量在0.1%及以上。

(七)供再熔的碎料钢铁锭

粗铸成形无缩孔或冒口的锭块产品,表面有明显瑕疵,化学成分不同于生铁、镜铁及铁合金。

(八)颗粒

按重量计不到90%可从网眼孔径为1毫米的筛子通过,而90%及以上可从网眼孔径为5毫米的筛子通过的产品。

(c)Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurizing agents or for similar uses in ferrous metal-lurgy and generally not usefully malleable, containing by weight 4% or more of the elementiron and one or more of the following:

More than 10% of chromium,

More than 30% of manganese,

More than 3% of phosphorus,

More than 8% of silicon,

A total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d)Steel

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable andwhich contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e)Stainlesssteel

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% ormore of chromium, with or without other elements.

(f)Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

0.3% or more of aluminium,

0.0008% or more of boron,

0.3% or more of chromium,

0.3% or more of cobalt,

0.4% or more of copper,

0.4% or more of lead,

1.65% or more of manganese,

0.08% or more of molybdenum,

0.3% or more of nickel,

0.06% or more of niobium,

0.6% or more of silicon,

0.05% or more of titanium,

0.3% or more of tungsten (wolfram),

0.1% or more of vanadium,

0.05% or more of zirconium,

0.1% or more of other elements (except sulphur, phosphorus, carbon andnitrogen), taken separately.

(g)Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h)Granules

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5mm.

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（九）半制成品

连续铸造的实心产品，不论是否初步热轧；其他实心产品，除经初步热轧或锻造粗制成形以外未经进一步加工，包括角材、型材及异型材的坯件。

本类产品不包括成卷的产品。

（十）平板轧材

截面为矩形（正方形除外）并且不符合以上第（九）款所述定义的下列形状实心轧制产品：

1. 层叠的卷材；
2. 平直形状，其厚度如果在4.75毫米以下，则宽度至少是厚度的十倍；其厚度如果在4.75毫米及以上，其宽度应超过150毫米，并且至少应为厚度的两倍。

平板轧材包括直接轧制而成并有凸起式样（例如，凹槽、肋条形、格槽、珠粒、菱形）的产品以及穿孔、抛光或制成瓦楞形的产品，但不具有其他税目所列制品或产品的特征。

各种规格的平板轧材（矩形或正方形除外），但不具有其他税目所列制品或产品的特征，都应作为宽度为600毫米及以上的产品归类。

（十一）不规则盘绕的热轧条、杆

经热轧不规则盘绕的实心产品，其截面为圆形、扇形、椭圆形、矩形（包括正方形）、三角形及其他外凸多边形（包括“扁圆形”及“变形矩形”，即相对两边为弧拱形，另外两边为等长平行直线形）。这类产品可带有在轧制过程中产生的凹痕、凸缘、槽沟或其他变形（钢筋）。

（十二）其他条、杆

不符合上述（九）、（十）、（十一）款或“丝”定义的实心产品，其全长截面均为圆形、扇形、椭圆形、矩形（包括正方形）三角形或其他外凸多边形（包括“扁圆形”及“变形矩形”，即相对两边为弧拱形，另两边为等长平行直线形）。这些产品可以：

1. 带有在轧制过程中产生的凹痕、凸缘、槽沟或其他变形（钢筋）；
2. 轧制后扭曲的。

（十三）角材、型材及异型材

不符合上述（九）、（十）、（十一）、（十二）款或“丝”定义，但其全长截面均为同样形状的实心产品。

第七十二章不包括税目73.01或73.02的产品。

（十四）丝

不符合平板轧材定义但全长截面均为同样形状的盘卷冷成形实心产品。

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

(ⅰ) Coils of successively superimposed layers; or

(ⅱ) Straight lenghths, which if of athickness less than 4.75mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75mm or more are of a width which exceeds 150mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600mm or more, provided that theydo not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and modified rectangles of which two opposite sides are convex arcs, the other two sides being straight, of equal length and paralled). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section alongtheir whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convexarcs, the other two sides being straight, of equal length and parallel). Theseproducts may:

(ⅰ) Have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);

(ⅱ) Be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which donot conform to any of the definitions at (ij), (k), (l) or (m) above or to thedefinition of wire.

Chapter 72 does not include products of heading No. 73.01 or 73.02.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along theirwhole length, which do not conform to the definition of flat-rolled products.

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（十五）空心钻钢

适合钻探用的各种截面的空心条、杆，其最大外形尺寸超过15毫米但不超过52毫米，最大内孔尺寸不超过最大外形尺寸的二分之一。不符合本定义的钢铁空心条、杆应归入税目73.04。

二、用一种黑色金属包覆不同种类的黑色金属，应按其中重量最大的材料归类。

三、用电解沉积法、压铸法或烧结法所得的钢铁产品，应按其形状、成分及外观归入本章类似热轧产品的相应税目。

**子目注释：**

一、本章所用有关名词解释如下：

（一）合金生铁

按重量计含有一种或几种下列比例的元素的生铁：

铬0.2%以上；

铜0.3%以上；

镍0.3%以上；

0.1%以上的任何下列元素：

铝、钼、钛、钨、钒。

（二）非合金易切削钢

按重量计含有一种或几种下列比例的元素的非合金钢：

硫0.08%及以上；

铅0.1%及以上；

硒0.05%以上；

碲0.01%以上；

铋0.05%以上。

（三）硅电钢

按重量计含硅量至少为0.6%但不超过6%，含碳量不超过0.08%的合金钢。这类钢还可含有按重量计不超过1%的铝，但所含其他元素的比例并不使其具有其他合金钢的特性。

（四）高速钢

不论是否含有其他元素，但至少含有按重量计合计含量在7%及以上的钼、钨、钒中两种元素的合金钢，按重量计其含碳量在0.6%及以上，含铬量在3%~6%。

（五）硅锰钢

按重量计同时含有下列元素的合金钢：

碳不超过0.7%；

锰0.5%及以上，但不超过1.9%；

硅0.6%及以上，但不超过2.3%。但所含其他元素的比例并不使其具有其他合金钢的特性。

二、税目72.02项下的子目所列铁合金，应按照下列规则归类：

对于只有一种元素超出本章注释一（三）规定的最低百分比的铁合金，应作为二元合金归入相应的子目号。以此类推，如果有两种或三种合金元素超出了最低百分比的，则可分别作为三元或四元合金。在运用本规定时，本章注释一（三）所述的未列名的“其他元素”，按重量计单项含量必须超过10%。

（p）Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15mm but does not exceed 52mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No.73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

**Subheading Notes:**

1. In this Chapter the followingexpressions have the meanings hereby assigned to them:

(a) Alloy pig iron

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

More than 0.2% of chromium,

More than 0.3% of copper,

More than 0.3% of nickel,

More than 0.1% of any of the following elements:

Aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements inthe specified proportions:

0.08% or more of sulphur,

0.1% or more of lead,

More than 0.05% of selenium,

More than 0.01% of tellur, ium

More than 0.05% of bismuth.

(c) Silicon-electrical steel

Alloy steels containing by weight at least 0.6% but not more than 6% of siliconand not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3% to 6% of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight:

Not more than 0.7% of carbon,

0.5% or more but not more than 1.9% of manganese, and

0.6% or more but not more than 2.3% of silicon, but no other elementina proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed: A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage. For the application of this rule the unspecified “other elements” referred to in Chapter Note 1 (c) must each exceed 10% by weight.

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | 第一分章 原料;粒状及粉状产品 | | | | | | | Ⅰ. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM |
| **72.01** | **生铁及镜铁,锭、块或其他初级形状:** | | | | | | | **Pig iron and spiegeleisen in pigs, blocks or other primary forms:** |
| 7201.1000 | -非合金生铁,按重量计含磷量在0.5%及以下 | 1 | 8 | 17 | | 千克 | | -Non-alloy pig iron containing by weight 0.5% or less of phosphorus |
| 7201.1000 10 | 高纯生铁(含锰量<0.08%,含磷量<0.03%,含硫量<0.02%,含钛量<0.03%) | 1 | 8 | 17 | | 千克 | | High purity iron phosphorus content (<0.08%, manganese content<0.03%, sulfur content<0.02%, titanium content<0.02%) |
| 7201.1000 90 | 非合金生铁,含磷量小于或等于0.5%(含锰量<0.08%,含磷量<0.03%,含硫量<0.02%,含钛量<0.03%的高纯生铁除外) | 1 | 8 | 17 | | 千克 | | Non alloy cast iron, phosphorus content is less than or equal to 0.5% (manganese content <0.08%, phosphorus content <0.03%, sulfur content <0.02%, containing high purity pig iron titanium content <0.03% except) |
| 7201.2000 | -非合金生铁,按重量计含磷量在0.5%以上 | 1 | 8 | 17 | | 千克 | | -Non-alloy pig iron containing by weight more than 0.5% of phosphorus |
| 7201.5000 | -合金生铁;镜铁 | 1 | 8 | 17 | | 千克 | | -Alloy pig iron; spiegeleisen |
| 7201.5000 10 | 合金生铁 | 1 | 8 | 17 | | 千克 | | Alloy pig iron |
| 7201.5000 90 | 镜铁 | 1 | 8 | 17 | | 千克 | | Spiegeleisen |
| **72.02** | **铁合金:** | | | | | | | **Ferro-alloys:** |
| | -锰铁: | | | | | | | -Ferro-manganese: |
| 7202.1100 | --按重量计含碳量在2%以上 | 2 | 11 | 17 | | 千克 | 4xy | --Containing by weight more than 2% of carbon |
| 7202.1900 | --其他 | 2 | 11 | 17 | | 千克 | 4xy | --Other |
| | -硅铁: | | | | | | | -Ferro-silicon: |
| 7202.2100 | --按重量计含硅量在55%以上 | 2 | 11 | 17 | | 千克 | | --Containing by weight more than 55% of silicon |
| 7202.2100 10 | 硅铁,含硅量大于55%,小于90% | 2 | 11 | 17 | | 千克 | 4xy | Ferro-silicon, containing more than 55% but less than 90% of silicon |
| 7202.2100 90 | 硅铁,含硅量大于90% | 2 | 11 | 17 | | 千克 | 4xy | Ferro-silicon, containing more than 90% of silicon |
| 7202.2900 | --其他 | 2 | 11 | 17 | | 千克 | | --Other |
| 7202.2900 10 | 硅铁,含硅量大于等于30%且不超过55% | 2 | 11 | 17 | | 千克 | 4xy | Ferro-silicon, containing more than 30% but less than 55% of silicon |
| 7202.2900 90 | 硅铁,含硅量小于30% | 2 | 11 | 17 | | 千克 | 4xy | Ferro-silicon, containing less than 30% of silicon |
| 7202.3000 | -硅锰铁 | 2 | 11 | 17 | | 千克 | 4xy | -Ferro-silico-manganese |
| | -铬铁: | | | | | | | -Ferro-chromium: |
| 7202.4100[暂] | --按重量计含碳量在4%以上 | 0 | 8 | 17 | | 千克 | 4xy | --Containing by weight more than 4% of carbon |
| 7202.4900[暂] | --其他 | 1 | 8 | 17 | | 千克 | 4xy | --Other |
| 7202.5000 | -硅铬铁 | 2 | 11 | 17 | | 千克 | 4xy | -Ferro-silico-chromium |
| 7202.6000[暂] | -镍铁 | 0 | 11 | 17 | | 千克 | 4xy | -Ferro-nickel |
| 7202.7000[暂] | -钼铁 | 1 | 11 | 17 | | 千克 | 4xy | -Ferro-molybdenum |
| | -钨铁及硅钨铁: | | | | | | | -Ferro-tungsten and ferro-silico-tungsten: |
| 7202.8010[暂] | ---钨铁 | 1 | 11 | 17 | | 千克 | 4xy | ---Ferro-tungsten |
| 7202.8020 | ---硅钨铁 | 2 | 11 | 17 | | 千克 | 4xy | ---Ferro-silico-tungsten |
| | -其他: | | | | | | | -Other: |
| 7202.9100 | --钛铁及硅钛铁 | 2 | 11 | 17 | | 千克 | 4xy | --Ferro-titanium and ferro-silico-titanium |
| | --钒铁: | | | | | | | --Ferro-vanadium: |
| 7202.9210 | ---按重量计含钒量在75%及以上 | 9 | 30 | 17 | | 千克 | 4xy | ---Containing by weight more than 75% of ranadium |
| 7202.9290 | ---其他 | 9 | 30 | 17 | | 千克 | 4xy | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7202.9300暂 | --铌铁 | 1 | 11 | 17 | | 千克 | | --Ferro-niobium |
| 7202.9300暂 10 | 铁钽铌合金(钽含量<10%) | 1 | 11 | 17 | | 千克 | 4xy | Ferro-tantalum-niobium alloy (containing < 10% by weight of tantalum) |
| 7202.9300暂 90 | 其他铌铁 | 1 | 11 | 17 | | 千克 | 4xy | Other ferro-niobium |
| | --其他: | | | | | | | --Other: |
| | ---钕铁硼合金: | | | | | | | ---Na-Fe-B alloy: |
| 7202.9911 | ----速凝永磁片 | 2 | 11 | 17 | | 千克 | 4xy | ----Rapid setting permanent magnet film |
| 7202.9912 | ----磁粉 | 2 | 11 | 17 | | 千克 | 4xy | ----Magnetic powder |
| 7202.9919 | ----其他 | 2 | 11 | 17 | | 千克 | 4xy | ----Other |
| | ---其他: | | | | | | | ---Other: |
| 7202.9991 | ----按重量计稀土元素总含量在10%以上的 | 2 | 11 | 17 | | 千克 | 4xy | ----Containing by weight more than 10% of rate eath elements |
| 7202.9991 10 | 按重量计中重稀土总含量≥30%的铁合金(按重量计稀土元素总含量在10%以上) | 2 | 11 | 17 | | 千克 | 4xy | Containing by weight more than 30% of middle heavy rare-earth, alloy iron (containing by weight more than 10% of rare-earth element) |
| 7202.9991 91 | 稀土硅铁合金(按重量计稀土元素总含量在10%以上) | 2 | 11 | 17 | | 千克 | 4xy | Rare earth ferrosilicon alloy (containing by weight more than 10% of rare-earth element) |
| 7202.9991 99 | 其他按重量计稀土元素总含量在10%以上的铁合金 | 2 | 11 | 17 | | 千克 | 4xy | Containing weight by more than 10% of rare-earth element, alloy iron |
| 7202.9999 | ----其他 | 2 | 11 | 17 | | 千克 | 4xy | ----Other |
| **72.03** | **直接从铁矿还原所得的铁产品及其他海绵铁产品,块、团、团粒及类似形状;按重量计纯度在99.94%及以上的铁,块、团、团粒及类似形状:** | | | | | | | **Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms:** |
| 7203.1000 | -直接从铁矿还原所得的铁产品 | | 8 | 17 | | 千克 | | -Ferrous products obtained by direct reduction of iron ore |
| 7203.1000暂 10 | 热压铁块 | 0 | 8 | 17 | | 千克 | | Hot iron |
| 7203.1000 90 | 直接从铁矿还原的铁产品(铁团、铁粒及类似形状) | 2 | 8 | 17 | | 千克 | | Other ferrous products obtained by direct reduction of iron ore (in lumps, pellets or similar forms) |
| 7203.9000 | -其他 | 2 | 8 | 17 | | 千克 | | -Other |
| **72.04** | **钢铁废碎料;供再熔的碎料钢铁锭:** | | | | | | | **Ferrous waste and scrap; remelting scrap ingots of iron steel:** |
| 7204.1000暂 | -铸铁废碎料 | 0 | 8 | 17 | | 千克 | A | -Waste and scrap of cast iron |
| | -合金钢废碎料: | | | | | | | -Waste and scrap of alloy steel: |
| 7204.2100 | --不锈钢废碎料 | 0 | 8 | 17 | | 千克 | AP | --Of stainless steel |
| 7204.2900 | --其他 | 0 | 8 | 17 | | 千克 | A | --Other |
| 7204.3000暂 | -镀锡钢铁废碎料 | 0 | 8 | 17 | | 千克 | A | -Waste and scrap of tinned iron or steel |
| | -其他废碎料: | | | | | | | -Other waste and scrap: |
| 7204.4100暂 | --车、刨、铣、磨、锯、锉、剪、冲加工过程中产生的废料,不论是否成捆 | 0 | 8 | 17 | | 千克 | A | --Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles |
| 7204.4900 | --其他 | 0 | 8 | 17 | | 千克 | | --Other |
| 7204.4900 10 | 废汽车压件 | 0 | 8 | 17 | | 千克 | AP | Compressed piece of scrap automobile |
| 7204.4900 20 | 以回收钢铁为主的废五金电器 | 0 | 8 | 17 | | 千克 | AP | Waste hardware and electric appliance mainly for recovering steel and iron |
| 7204.4900 90 | 未列名钢铁废碎料 | 0 | 8 | 17 | | 千克 | A | Other ferrous waste and scrap, not elsewhere specified or included |
| 7204.5000 | -供再熔的碎料钢铁锭 | 0 | 8 | 17 | | 千克 | A | -Remelting scrap ingots |

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|---|---|---|---|---|---|---|---|---|
| **72.05** | **生铁、镜铁及钢铁的颗粒和粉末：** | | | | | | | **Granules and powders, of pig iron, spiegeleiseniron or steel:** |
| 7205.1000 | -颗粒 | 2 | 30 | 17 | | 千克 | | -Granules |
| | -粉末： | | | | | | | -Powders: |
| 7205.2100 | --合金钢的 | 2 | 17 | 17 | | 千克 | | --Of alloy steel |
| 7205.2900 | --其他 | 2 | 17 | 17 | | 千克 | | --Other |
| | 第二分章　铁及非合金钢 | | | | | | | Ⅱ. IRON AND NON-ALLOY STEEL |
| **72.06** | **铁及非合金钢，锭状或其他初级形状（税目72.03的铁除外）：** | | | | | | | **Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03):** |
| 7206.1000 | -锭状 | 2 | 11 | 17 | | 千克 | | -Ingots |
| 7206.9000 | -其他 | 2 | 11 | 17 | | 千克 | | -Other |
| **72.07** | **铁及非合金钢的半制成品：** | | | | | | | **Semi-finished products of iron or non-alloy steel:** |
| | -按重量计含碳量在0.25%以下： | | | | | | | -Containing by weight less than 0.25% of carbon: |
| 7207.1100 | --矩形（包括正方形）截面，宽度小于厚度的两倍 | 2 | 11 | 17 | | 千克 | | --Of rectangular (including square) cross-section, the width measuring less than twice the thickness |
| 7207.1200 | --其他矩形（正方形除外）截面的 | 2 | 11 | 17 | | 千克 | | --Other, of rectangular (other than square) cross-section |
| 7207.1900 | --其他 | 2 | 11 | 17 | | 千克 | | --Other |
| 7207.2000 | -按重量计含碳量在0.25%及以上 | 2 | 11 | 17 | | 千克 | | -Containing by weight 0.25% or more of carbon |
| **72.08** | **宽度在600毫米及以上的铁或非合金钢平板轧材，经热轧，但未经包覆、镀层或涂层：** | | | | | | | **Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated:** |
| 7208.1000 | -除热轧外未经进一步加工的卷材，已轧压花纹 | 5 | 14 | 17 | | 千克 | A | -In coils, not further worked than hot-rolled, with patterns in relief |
| | -其他经酸洗的卷材，除热轧外未经进一步加工： | | | | | | | -Other, in coils, not further worked than hot-rolled, pickled: |
| 7208.2500 | --厚度在4.75毫米及以上 | 5 | 14 | 17 | | 千克 | A | --Of a thickness of 4.75mm or more |
| | --厚度在3毫米及以上，但小于4.75毫米： | | | | | | | --Of a thickness of 3mm or more but less than 4.75mm: |
| 7208.2610 | ---屈服强度大于355牛顿/平方毫米 | 5 | 14 | 17 | | 千克 | A | ---Of a yield strength exceeding 355N/mm$^2$ |
| 7208.2690 | ---其他 | 5 | 14 | 17 | | 千克 | A | ---Other |
| | --厚度小于3毫米： | | | | | | | --Of a thickness of less than 3mm: |
| 7208.2710 | ---厚度小于1.5毫米 | 5 | 14 | 17 | | 千克 | A | ---Of a thickness of less than 1.5mm |
| 7208.2790 | ---其他 | 5 | 14 | 17 | | 千克 | A | ---Other |
| | -其他卷材，除热轧外未经进一步加工： | | | | | | | -Other, in coils, not further worked than hot-rolled: |
| 7208.3600 | --厚度超过10毫米 | 6 | 14 | 17 | | 千克 | A | --Of a thickness exceeding 10mm |
| 7208.3700 | --厚度在4.75毫米及以上，但不超过10毫米 | 5 | 14 | 17 | | 千克 | A | --Of a thickness of 4.75mm or more but not exceeding 10mm |
| | --厚度在3毫米及以上，但小于4.75毫米： | | | | | | | --Of a thickness of 3mm or more but less than 4.75mm: |
| 7208.3810 | ---屈服强度大于355牛顿/平方毫米 | 5 | 14 | 17 | | 千克 | A | ---Of a yield strength exceeding 355N/mm$^2$ |
| 7208.3890 | ---其他 | 5 | 14 | 17 | | 千克 | A | ---Other |
| | --厚度小于3毫米： | | | | | | | --Of a thickness of less than 3mm: |
| 7208.3910 | ---厚度小于1.5毫米 | 3 | 14 | 17 | | 千克 | A | ---Of a thickness of less than 1.5mm |
| 7208.3990 | ---其他 | 3 | 14 | 17 | | 千克 | A | ---Other |
| 7208.4000 | -已轧压花纹的非卷材，除热轧外未经进一步加工 | 6 | 17 | 17 | | 千克 | A | -Not in coils, not further worked than hot-rolled, with patterns in relief |
| | -其他非卷材，除热轧外未经进一步加工： | | | | | | | -Other, not in coils, not further worked than hot-rolled: |

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|---|---|---|---|---|---|---|---|---|
| | --厚度超过 10 毫米： | | | | | | | --Of a thickness exceeding 10mm： |
| 7208.5110 | ---厚度超过 50 毫米 | 6 | 17 | 17 | | 千克 | A | ---Of a thickness exceeding 50mm |
| 7208.5120 | ---厚度在 20 毫米以上，但不超过 50 毫米 | 6 | 17 | 17 | | 千克 | A | ---Of a thickness exceeding 20mm but not exceeding 50mm |
| 7208.5190 | ---其他 | 6 | 17 | 17 | | 千克 | A | ---Other |
| 7208.5200 | --厚度在 4.75 毫米及以上，但不超过 10 毫米 | 6 | 17 | 17 | | 千克 | A | --Of a thickness of 4.75mm or more but not exceeding 10mm |
| | --厚度在 3 毫米及以上，但小于 4.75 毫米： | | | | | | | --Of a thickness of 3mm or more but less than 4.75mm： |
| 7208.5310 | ---屈服强度大于 355 牛顿/平方毫米 | 6 | 17 | 17 | | 千克 | A | ---Of a yield strength exceeding 355N/mm$^2$ |
| 7208.5390 | ---其他 | 6 | 17 | 17 | | 千克 | A | ---Other |
| | --厚度小于 3 毫米： | | | | | | | --Of a thickness of less than 3mm： |
| 7208.5410 | ---厚度小于 1.5 毫米 | 6 | 17 | 17 | | 千克 | A | ---Of a thickness of less than1.5mm： |
| 7208.5490 | ---其他 | 6 | 17 | 17 | | 千克 | A | ---Other |
| 7208.9000 | -其他 | 6 | 17 | 17 | | 千克 | A | -Other |
| **72.09** | **宽度在 600 毫米及以上的铁或非合金钢平板轧材，经冷轧，但未经包覆、镀层或涂层：** | | | | | | | **Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated：** |
| | -卷材，除冷轧外未经进一步加工： | | | | | | | -In coils, not further worked than cold-rolled (cold-reduced)： |
| | --厚度在 3 毫米及以上： | | | | | | | --Of a thickness of 3mm or more： |
| 7209.1510 | ---屈服强度大于 355 牛顿/平方毫米 | 6 | 17 | 17 | | 千克 | A | ---Of a yield strength exceeding 355N/mm$^2$ |
| 7209.1590 | ---其他 | 6 | 17 | 17 | 13 | 千克 | A | ---Other |
| | --厚度超过 1 毫米，但小于 3 毫米： | | | | | | | --Of a thickness exceeding 1mm but less than 3mm： |
| 7209.1610 | ---屈服强度大于 275 牛顿/平方毫米 | 6 | 17 | 17 | 13 | 千克 | A | ---Of a yield strength exceeding 275N/mm$^2$ |
| 7209.1690 | ---其他 | 6 | 17 | 17 | 13 | 千克 | A | ---Other |
| | --厚度在 0.5 毫米及以上，但不超过 1 毫米： | | | | | | | --Of a thickness of 0.5mm or more but not exceeding 1mm： |
| 7209.1710 | ---屈服强度大于 275 牛顿/平方毫米 | 3 | 17 | 17 | 13 | 千克 | A | ---Of a yield strength exceeding 275N/mm$^2$ |
| 7209.1790 | ---其他 | 3 | 17 | 17 | 13 | 千克 | A | ---Other |
| | --厚度小于 0.5 毫米： | | | | | | | --Of a thickness of less than 0.5mm： |
| 7209.1810[暂] | ---厚度小于 0.3 毫米 | 4 | 17 | 17 | 13 | 千克 | A | ---Of a thickness less than 0.3mm |
| 7209.1890 | ---其他 | 6 | 17 | 17 | 13 | 千克 | A | ---Other |
| | -非卷材，除冷轧外未经进一步加工： | | | | | | | -Not in coils, not further worked than cold-rolled (cold-reduced)： |
| 7209.2500 | --厚度在 3 毫米及以上 | 6 | 17 | 17 | 13 | 千克 | A | --Of a thickness of 3mm or more |
| 7209.2600 | --厚度超过 1 毫米，但小于 3 毫米 | 6 | 17 | 17 | 13 | 千克 | A | --Of a thickness exceeding 1mm but less than 3mm |
| 7209.2700 | --厚度在 0.5 毫米及以上，但不超过 1 毫米 | 6 | 17 | 17 | 13 | 千克 | A | --Of a thickness of 0.5mm or more but not exceeding 1mm |
| 7209.2800 | --厚度小于 0.5 毫米 | 6 | 17 | 17 | 13 | 千克 | A | --Of a thickness of less than 0.5mm |
| 7209.9000 | -其他 | 6 | 17 | 17 | 13 | 千克 | A | -Other |
| **72.10** | **宽度在 600 毫米及以上的铁或非合金钢平板轧材，经包覆、镀层或涂层：** | | | | | | | **Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated：** |
| | -镀或涂锡的： | | | | | | | -Plated or coated with tin： |
| 7210.1100 | --厚度在 0.5 毫米及以上 | 10 | 20 | 17 | 13 | 千克 | A | --Of a thickness of 0.5mm or more |
| 7210.1200 | --厚度小于 0.5 毫米 | 5 | 20 | 17 | 13 | 千克 | A | --Of a thickness of less than 0.5mm |
| 7210.2000 | -镀或涂铅的，包括镀铅锡钢板 | 4 | 20 | 17 | 13 | 千克 | | -Plated or coated with lead, including terneplate |
| 7210.3000 | -电镀锌的 | 8 | 20 | 17 | 13 | 千克 | A | -Electrolytically plated or coated with zinc |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -用其他方法镀或涂锌的： | | | | | | | -Otherwise plated or coated with zinc： |
| 7210.4100 | --瓦楞形 | 8 | 20 | 17 | 13 | 千克 | A | --Corrugated |
| 7210.4900 | --其他 | 4 | 20 | 17 | 13 | 千克 | A | --Other |
| 7210.5000 | -镀或涂氧化铬或铬及氧化铬的 | 8 | 20 | 17 | 13 | 千克 | | -Plated or coated with chromium oxides or with chromium and chromium oxides |
| | -镀或涂铝的： | | | | | | | -Plated or coated with aluminium： |
| 7210.6100 | --镀或涂铝锌合金的 | 8 | 20 | 17 | 13 | 千克 | | --Plated or coated with aluminium-zinc alloys |
| 7210.6900 | --其他 | 8 | 20 | 17 | 13 | 千克 | | --Other |
| | -涂漆或涂塑的： | | | | | | | -Painted,varnished or coated with plastics： |
| 7210.7010 | ---厚度小于1.5毫米 | 4 | 20 | 17 | 13 | 千克 | | ---Of a thickness of less than 1.5mm |
| 7210.7090 | ---其他 | 4 | 20 | 17 | 13 | 千克 | | ---Other |
| 7210.9000 | -其他 | 8 | 20 | 17 | 13 | 千克 | | -Other |
| **72.11** | **宽度小于600毫米的铁或非合金钢平板轧材，但未经包覆、镀层或涂层：** | | | | | | | **Flat-rolled products of iron or non-alloy steel,of a width of less than 600mm,not clad,plated or coated：** |
| | -除热轧外未经进一步加工： | | | | | | | -Not further worked than hot-rolled： |
| 7211.1300 | --经四面轧制或在闭合匣内轧制的非卷材，宽度超过150毫米，厚度不小于4毫米，未轧压花纹 | 6 | 30 | 17 | | 千克 | A | --Rolled on four faces or in a closed box pass,of a width exceeding 150mm and a thickness of not less than 4mm,not in coils and without patterns in relief |
| 7211.1400 | --其他，厚度在4.75毫米及以上 | 6 | 30 | 17 | | 千克 | A | --Other,of a thickness of 4.75mm or more |
| 7211.1900 | --其他 | 6 | 30 | 17 | | 千克 | A | --Other |
| | -除冷轧外未经进一步加工： | | | | | | | -Not further worked than cold-rolled (cold-reduced)： |
| 7211.2300 | --按重量计含碳量低于0.25% | 6 | 30 | 17 | | 千克 | A | --Containing by weight less than 0.25% of carbon |
| 7211.2900 | --其他 | 6 | 30 | 17 | | 千克 | A | --Other |
| 7211.9000 | -其他 | 6 | 30 | 17 | | 千克 | A | -Other |
| **72.12** | **宽度小于600毫米的铁或非合金钢平板轧材，经包覆、镀层或涂层：** | | | | | | | **Flat-rolled products of iron or non-alloy steel,of a width of less than 600mm,clad,plated or coated：** |
| 7212.1000 | -镀或涂锡的 | 5 | 20 | 17 | | 千克 | A | -Plated or coated with tin |
| 7212.2000 | -电镀锌的 | 8 | 20 | 17 | | 千克 | A | -Electrolytically plated or coated with zinc |
| 7212.3000 | -用其他方法镀或涂锌的 | 8 | 20 | 17 | | 千克 | A | -Otherwise plated or coated with zinc |
| 7212.4000 | -涂漆或涂塑的 | 4 | 20 | 17 | | 千克 | | -Painted,varnished or coated with plastics |
| 7212.5000 | -镀或涂其他材料的 | 8 | 20 | 17 | | 千克 | | -Otherwise plated or coated |
| 7212.6000 | -经包覆的 | 8 | 20 | 17 | | 千克 | | -Clad |
| **72.13** | **不规则盘卷的铁及非合金钢的热轧条、杆：** | | | | | | | **Bars and rods,hot-rolled,in irregularly wound coils,of iron or non-alloy steel：** |
| 7213.1000 | -带有轧制过程中产生的凹痕、凸缘、槽沟及其他变形的 | 3 | 20 | 17 | | 千克 | A | -Containing indentations,ribs,grooves or other deformations produced during the rolling process |
| 7213.2000 | -其他，易切削钢制 | 3 | 20 | 17 | | 千克 | A | -Other,of free-cutting steel |
| | -其他： | | | | | | | -Other： |
| 7213.9100 | --直径小于14毫米圆形截面的 | 5 | 20 | 17 | | 千克 | A | --Of circular cross-section measuring less than 14mm in diameter |
| 7213.9900 | --其他 | 5 | 20 | 17 | | 千克 | A | --Other |
| **72.14** | **铁或非合金钢的其他条、杆，除锻造、热轧、热拉拔或热挤压外未经进一步加工，包括轧制后扭曲的：** | | | | | | | **Other bars and rods of iron or non-alloy steel,not further worked than forged,hot-rolled,hot-drawn or hot-extruded,but including those twisted after rolling：** |
| 7214.1000 | -锻造的 | 7 | 10 | 17 | 9 | 千克 | A | -Forged |

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|---|---|---|---|---|---|---|---|---|
| 7214.2000 | -带有轧制过程中产生的凹痕、凸缘、槽沟或其他变形以及轧制后扭曲的 | 3 | 20 | 17 | | 千克 | A | -Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling |
| 7214.3000 | -其他,易切削钢制 | 7 | 20 | 17 | | 千克 | A | -Other, of free-cutting steel |
| | -其他: | | | | | | | -Other: |
| 7214.9100 | --矩形(正方形除外)截面的 | 3 | 20 | 17 | | 千克 | A | --Of rectangular cross section (other than square) |
| 7214.9900 | --其他 | 3 | 20 | 17 | | 千克 | A | --Other |
| **72.15** | **铁及非合金钢的其他条、杆:** | | | | | | | **Other bars and rods of iron or non-alloy steel:** |
| 7215.1000 | -易切削钢制,除冷成形或冷加工外未经进一步加工 | 7 | 20 | 17 | | 千克 | A | -Of free-cutting steel, not further worked than cold-formed or cold-finished |
| 7215.5000 | -其他,除冷成形或冷加工外未经进一步加工 | 7 | 20 | 17 | | 千克 | A | -Other, not further worked than cold-formed or cold-finished |
| 7215.9000 | -其他 | 3 | 20 | 17 | | 千克 | A | -Other |
| **72.16** | **铁或非合金钢的角材、型材及异型材:** | | | | | | | **Angles, shapes and sections of iron or non-alloy steel:** |
| | -槽钢、工字钢及H型钢,除热轧、热拉拔或热挤压外未经进一步加工,截面高度低于80毫米: | | | | | | | -U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm: |
| 7216.1010 | ---H型钢 | 3 | 14 | 17 | | 千克 | A | ---H sections |
| 7216.1020 | ---工字钢 | 3 | 14 | 17 | | 千克 | A | ---I sections |
| 7216.1090 | ---其他 | 3 | 14 | 17 | | 千克 | A | ---Other |
| | -角钢及丁字钢,除热轧、热拉拔或热挤压外未经进一步加工,截面高度低于80毫米: | | | | | | | -L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm: |
| 7216.2100 | --角钢 | 6 | 17 | 17 | | 千克 | A | --L sections |
| 7216.2200 | --丁字钢 | 6 | 14 | 17 | | 千克 | A | --T sections |
| | -槽钢、工字钢及H型钢,除热轧、热拉拔或热挤压外未经进一步加工,截面高度在80毫米及以上: | | | | | | | -U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80mm or more: |
| 7216.3100 | --槽钢 | 6 | 14 | 17 | | 千克 | A | --U sections |
| | --工字钢: | | | | | | | --I sections: |
| 7216.3210 | ---截面高度在200毫米以上 | 6 | 14 | 17 | | 千克 | A | ---Of a height exceeding 200mm |
| 7216.3290 | ---其他 | 6 | 14 | 17 | | 千克 | A | ---Other |
| | --H型钢: | | | | | | | --H sections: |
| | ---截面高度在200毫米以上: | | | | | | | ---Of a height exceeding 200mm: |
| 7216.3311 | ----截面高度在800毫米以上 | 6 | 14 | 17 | | 千克 | A | ----Of a height exceeding 800mm |
| 7216.3319 | ----其他 | 6 | 14 | 17 | | 千克 | A | ----Other |
| 7216.3390 | ---其他 | 6 | 14 | 17 | | 千克 | A | ---Other |
| | -角钢及丁字钢,除热轧、热拉拔或热挤压外未经进一步加工,截面高度在80毫米及以上: | | | | | | | -L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more: |
| 7216.4010 | ---角钢 | 3 | 17 | 17 | | 千克 | A | ---L sections |
| 7216.4020 | ---丁字钢 | 3 | 14 | 17 | | 千克 | A | ---T sections |
| | -其他角材、型材及异型材,除热轧、热拉拔或热挤压外未经进一步加工: | | | | | | | -Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded: |
| 7216.5010 | ---乙字钢 | 6 | 14 | 17 | | 千克 | A | ---Z sections |
| 7216.5020 | ---球扁钢 | 3 | 20 | 17 | | 千克 | A | ---Bulb flat steel |
| 7216.5090 | ---其他 | 3 | 20 | 17 | | 千克 | A | ---Other |
| | -角材、型材及异型材,除冷成形或冷加工外未经进一步加工: | | | | | | | -Angles, shapes and sections, not further worked than cold-formed or cold-finished: |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7216.6100 | --平板轧材制的 | 3 | 20 | 17 | | 千克 | A | --Obtained from flat-rolled products |
| 7216.6900 | --其他 | 3 | 20 | 17 | | 千克 | A | --Other |
| | -其他: | | | | | | | -Other: |
| 7216.9100 | --平板轧材经冷成形或冷加工制的 | 3 | 20 | 17 | | 千克 | A | --Cold-formed or cold-finished from flat-rolled products |
| 7216.9900 | --其他 | 3 | 20 | 17 | | 千克 | A | --Other |
| **72.17** | **铁丝或非合金钢丝:** | | | | | | | **Wire of iron or non-alloy steel:** |
| 7217.1000 | -未经镀或涂层,不论是否抛光 | 8 | 40 | 17 | | 千克 | | -Not plated or coated, whether or not polished |
| 7217.2000 | -镀或涂锌的 | 8 | 40 | 17 | 9 | 千克 | | -Plated or coated with zinc |
| | -镀或涂其他贱金属的: | | | | | | | -Plated or coated with other base metals |
| 7217.3010 | ---镀或涂铜的 | 8 | 40 | 17 | 9 | 千克 | | ---Plated or coated with copper |
| 7217.3090 | ---其他 | 8 | 40 | 17 | 9 | 千克 | | ---Other |
| 7217.9000 | -其他 | 8 | 40 | 17 | | 千克 | | -Other |
| | 第三分章 不锈钢 | | | | | | | Ⅲ. STAINLESS STEEL |
| **72.18** | **不锈钢,锭状或其他初级形状;不锈钢半制成品:** | | | | | | | **Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:** |
| 7218.1000 | -锭状及其他初级形状 | 2 | 11 | 17 | | 千克 | | -Ingots and other primary forms |
| | -其他: | | | | | | | -Other: |
| 7218.9100 | --矩形(正方形除外)截面的 | 2 | 11 | 17 | | 千克 | | --Of rectangular (other than square) cross-section |
| 7218.9900 | --其他 | 2 | 11 | 17 | | 千克 | | --Other |
| **72.19** | **不锈钢平板轧材,宽度在600毫米及以上:** | | | | | | | **Flat-rolled products of stainless steel, of a width of 600mm or more:** |
| | -除热轧外未经进一步加工的卷材: | | | | | | | -Not further worked than hot-rolled, in coils: |
| 7219.1100 | --厚度超过10毫米 | 4 | 14 | 17 | 13 | 千克 | A | --Of a thickness exceeding 10mm |
| 7219.1200 | --厚度在4.75毫米及以上,但不超过10毫米 | 4 | 14 | 17 | 13 | 千克 | A | --Of a thickness of 4.75mm or more but not exceeding 10mm |
| | --厚度在3毫米及以上,但小于4.75毫米: | | | | | | | --Of a thickness of 3mm or more but less than 4.75mm: |
| | ---未经酸洗的: | | | | | | | ---Not acid pickled: |
| 7219.1312 | ----按重量计含锰量在5.5%及以上铬锰系不锈钢 | 4 | 14 | 17 | | 千克 | A | ----Containing more than 5.5% by weight of manganese of Ferro-chromium-manganese steel |
| 7219.1319 | ----其他 | 4 | 14 | 17 | 13 | 千克 | A | ----Other |
| | ---经酸洗的: | | | | | | | ---Acid pickled: |
| 7219.1322 | ----按重量计含锰量在5.5%及以上铬锰系不锈钢 | 4 | 14 | 17 | | 千克 | A | ----Containing more than 5.5% by weight of manganese of Ferro-chromiam-manganese steel |
| 7219.1329 | ----其他 | 4 | 14 | 17 | 13 | 千克 | A | ----Other |
| | --厚度小于3毫米: | | | | | | | --Of a thickness of less than 3mm: |
| | ---未经酸洗的: | | | | | | | ---Not acid pickled: |
| 7219.1412 | ----按重量计含锰量在5.5%及以上铬锰系不锈钢 | 4 | 14 | 17 | | 千克 | A | ----Containing more than 5.5% by weight of manganese of Ferro-chromium-marganese steel |
| 7219.1419 | ----其他 | 4 | 14 | 17 | 13 | 千克 | A | ----Other |
| | ---经酸洗的: | | | | | | | ---Acid Pickled: |
| 7219.1422 | ----按重量计含锰量在5.5%及以上铬锰系不锈钢 | 4 | 14 | 17 | | 千克 | A | ----Containing more than 5.5% by weight of manganese of ferro chromium-manganese steel |
| 7219.1429 | ----其他 | 4 | 14 | 17 | 13 | 千克 | A | ----Other |
| | -除热轧外未经进一步加工的非卷材: | | | | | | | -Not further worked than hot-rolled, not in coils: |
| 7219.2100 | --厚度超过10毫米 | 10 | 40 | 17 | 13 | 千克 | A | --Of a thickness exceeding 10mm |

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|---|---|---|---|---|---|---|---|---|
| 7219.2200 | --厚度在4.75毫米及以上,但不超过10毫米 | 10 | 40 | 17 | 13 | 千克 | A | --Of a thickness of 4.75mm or more but not exceeding 10mm |
| 7219.2300 | --厚度在3毫米及以上,但小于4.75毫米 | 10 | 40 | 17 | 13 | 千克 | A | --Of a thickness of 3mm or more but less than 4.75mm |
| | --厚度小于3毫米: | | | | | | | --Of a thickness of less than 3mm: |
| 7219.2410 | ---厚度超过1毫米但小于3毫米 | 10 | 40 | 17 | 13 | 千克 | A | ---Of a thickness exceeding 1mm, but less than 3mm |
| 7219.2420 | ---厚度在0.5毫米及以上,但不超过1毫米 | 10 | 40 | 17 | 13 | 千克 | A | ---Of a thickness of 0.5mm or more but not exceeding 1mm |
| 7219.2430 | ---厚度小于0.5毫米 | 10 | 40 | 17 | 13 | 千克 | A | ---Of a thickness of less than 0.5mm |
| | -除冷轧外未经进一步加工: | | | | | | | -Not further worked than cold-rolled (cold-reduced): |
| 7219.3100 | --厚度在4.75毫米及以上 | 10 | 40 | 17 | 13 | 千克 | A | --Of a thickness of 4.75mm or more |
| 7219.3200 | --厚度在3毫米及以上,但小于4.75毫米 | 10 | 40 | 17 | 13 | 千克 | A | --Of a thickness of 3mm or more but less than 4.75mm |
| | --厚度超过1毫米,但小于3毫米: | | | | | | | --Of a thickness exceeding 1mm but less than 3mm: |
| 7219.3310 | ---按重量计含锰量在5.5%及以上的铬锰系不锈钢 | 10 | 40 | 17 | 13 | 千克 | A | ---Containing more than 5.5% by weight of manganese of ferro chromium-manganese steel |
| 7219.3390 | ---其他 | 10 | 40 | 17 | 13 | 千克 | A | ---Other |
| 7219.3400 | --厚度在0.5毫米及以上,但不超过1毫米 | 10 | 40 | 17 | 13 | 千克 | A | --Of a thickness of 0.5mm or more but not exceeding 1mm |
| 7219.3500 | --厚度小于0.5毫米 | 10 | 40 | 17 | 13 | 千克 | A | --Of a thickness of less than 0.5mm |
| 7219.9000 | -其他 | 10 | 40 | 17 | 13 | 千克 | A | -Other |
| **72.20** | **不锈钢平板轧材,宽度小于600毫米:** | | | | | | | **Flat-rolled products stainless steel, of a width of less than 600mm:** |
| | -除热轧外未经进一步加工: | | | | | | | -Not further worked than hot-rolled: |
| 7220.1100 | --厚度在4.75毫米及以上 | 10 | 20 | 17 | 9 | 千克 | A | --Of a thickness of 4.75mm or more |
| 7220.1200 | --厚度小于4.75毫米 | 10 | 20 | 17 | 9 | 千克 | A | --Of a thickness of less than 4.75mm |
| | -除冷轧外未经进一步加工: | | | | | | | -Not further worked than cold-rolled (cold-reduced): |
| 7220.2020 | ---厚度在0.35毫米及以下 | 10 | 20 | 17 | 9 | 千克 | A | ---Of a thickness of 0.35mm orless |
| 7220.2030 | ---厚度在0.35毫米及以上但小于3毫米 | 10 | 20 | 17 | 9 | 千克 | A | ---Of a thickness of more than 0.35mm but less than 3mm |
| 7220.2040 | ---厚度在3毫米及以上 | 10 | 20 | 17 | 9 | 千克 | A | ---Of a thickness of 3mm or more |
| 7220.9000 | -其他 | 10 | 20 | 17 | 9 | 千克 | A | -Other |
| **72.21** | **不规则盘卷的不锈钢热轧条、杆:** | | | | | | | **Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel:** |
| 7221.0000 | 不规则盘卷的不锈钢热轧条、杆 | 10 | 20 | 17 | 13 | 千克 | A | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel |
| **72.22** | **不锈钢其他条、杆;不锈钢角材、型材及异型材:** | | | | | | | **Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:** |
| | -条、杆,除热轧、热拉拔或热挤压外未经进一步加工: | | | | | | | -Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: |
| 7222.1100 | --圆形截面的 | 10 | 40 | 17 | 5 | 千克 | A | --Of circular cross-section |
| 7222.1900 | --其他 | 10 | 40 | 17 | 5 | 千克 | A | --Other |
| 7222.2000 | -条、杆,除冷成形或冷加工外未经进一步加工 | 10 | 40 | 17 | 5 | 千克 | | -Bars and rods, not further worked than cold-formed or cold-finished |
| 7222.3000 | -其他条、杆 | 10 | 40 | 17 | 5 | 千克 | | -Other bars and rods |
| 7222.4000 | -角材、型材及异型材 | 10 | 17 | 17 | 5 | 千克 | A | -Angles, shapes and sections |
| **72.23** | **不锈钢丝:** | | | | | | | **Wire of stainless steel:** |
| 7223.0000 | 不锈钢丝 | 10 | 20 | 17 | 5 | 千克 | | Wire of stainless steel |
| | 第四分章　其他合金钢;合金钢或非合金钢制的空心钻钢 | | | | | | | Ⅳ. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **72.24** | **其他合金钢,锭状或其他初级形状;其他合金钢制的半制成品:** | | | | | | | **Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel:** |
| 7224.1000 | -锭状及其他初级形状 | 2 | 11 | 17 | | 千克 | | -Ingots and other primary forms |
| | -其他: | | | | | | | -Other: |
| 7224.9010 | ---单件重量在10吨及以上的粗铸锻件坯 | 2 | 11 | 17 | | 千克 | | ---Raw casting forging stocks, individual piece weight of 10t or more |
| 7224.9090 | ---其他 | 2 | 11 | 17 | | 千克 | | ---Other |
| 7224.9090 10 | 其他合金钢圆坯,直径≥700mm | 2 | 11 | 17 | | 千克 | | Other alloy steel round billet, larger than 700mm in diameter (other alloy ingots and other primary forms) |
| 7224.9090 90 | 其他合金钢坯,直径≥700mm的合金钢圆坯除外 | 2 | 11 | 17 | | 千克 | | Other alloy steel billet, except alloy steel round billet, with a diameter larger than 700mm (other alloy ingots and other primary forms) |
| **72.25** | **其他合金钢平板轧材,宽度在600毫米及以上:** | | | | | | | **Flat-rolled products of other alloy steel, of a width of 600mm or more:** |
| | -硅电钢制: | | | | | | | -Of silicon-electrical steel: |
| 7225.1100 | --取向性硅电钢 | 3 | 20 | 17 | 13 | 千克 | A7 | --Grain-oriented |
| 7225.1900 | --其他 | 6 | 20 | 17 | 13 | 千克 | A | --Other |
| 7225.3000 | -其他卷材,除热轧外未经进一步加工 | 3 | 14 | 17 | 9 | 千克 | A | -Other, not further worked than hot-rolled, in coils |
| | -其他非卷材,除热轧外未经进一步加工: | | | | | | | -Other, not further worked than hot-rolled, not in coils |
| 7225.4010 | ---工具钢 | 3 | 17 | 17 | 13 | 千克 | A | ---Tool steel |
| | ---其他: | | | | | | | ---Other: |
| 7225.4091 | ----含硼合金钢 | 3 | 17 | 17 | 0 | 千克 | A | ----Alloy steel containing boron |
| 7225.4099 | ----其他 | 3 | 17 | 17 | 13 | 千克 | A | ----Other |
| 7225.5000 | -其他,除冷轧外未经进一步加工 | 3 | 17 | 17 | 13 | 千克 | A | -Other, not further worked than cold-rolled (cold-reduced) |
| | -其他: | | | | | | | -Other: |
| 7225.9100 | --电镀或涂锌的 | 7 | 17 | 17 | 9 | 千克 | A | --Electrolytically plated or coated with zinc |
| 7225.9200 | --用其他方法镀或涂锌的 | 7 | 17 | 17 | 9 | 千克 | A | --Otherwise plated or coated with zinc |
| | --其他: | | | | | | | --Other: |
| 7225.9910 | ---高速钢制 | 3 | 17 | 17 | 9 | 千克 | A | ---Of high speed steel |
| 7225.9990 | ---其他 | 7 | 17 | 17 | 9 | 千克 | A | ---Other |
| **72.26** | **其他合金钢平板轧材,宽度小于600毫米:** | | | | | | | **Flat-rolled products of other alloy steel, of a width of less than 600mm:** |
| | -硅电钢制: | | | | | | | -Of silicon-electrical steel: |
| 7226.1100 | --取向性硅电钢 | 3 | 20 | 17 | 13 | 千克 | A | --Grain-oriented |
| 7226.1900 | --其他 | 3 | 20 | 17 | 13 | 千克 | A | --Other |
| 7226.2000 | -高速钢制 | 3 | 20 | 17 | 9 | 千克 | A | -Of high speed steel |
| | -其他: | | | | | | | -Other: |
| | --除热轧外未经进一步加工: | | | | | | | --Not further worked than hot-rolled: |
| 7226.9110 | ---工具钢 | 3 | 20 | 17 | 9 | 千克 | A | ---Tool steel |
| | ---其他: | | | | | | | ---Other: |
| 7226.9191 | ----含硼合金钢 | 3 | 20 | 17 | 0 | 千克 | A | ----Alloy steel containing boron |
| 7226.9199 | ----其他 | 3 | 20 | 17 | 9 | 千克 | A | ----Other |
| 7226.9199 10 | 宽度<600毫米的铁基非晶合金带材(除热轧外未经进一步加工) | 3 | 20 | 17 | 9 | 千克 | A | Amorphous alloy strip, with a width less than 600 mm (in hot rolled without further processing) |
| 7226.9199 90 | 宽度<600毫米热轧其他合金钢板材(除热轧外未经进一步加工) | 3 | 20 | 17 | 9 | 千克 | A | Other alloy steel plates, with a width of 600 mm (other than hot rolling without further processing) |
| 7226.9200 | --除冷轧外未经进一步加工 | 3 | 20 | 17 | 9 | 千克 | A | --Not further worked than cold-rolled (cold-reduced) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --其他： | | | | | | | --Other： |
| 7226.9910 | ---电镀锌的 | 7 | 20 | 17 | 9 | 千克 | A | ---Electrolytically plated or coated with zinc |
| 7226.9920 | ---用其他方法镀或涂锌的 | 7 | 20 | 17 | 9 | 千克 | A | ---Otherwise plated or coated with zinc |
| 7226.9990 | ---其他 | | 20 | 17 | 9 | 千克 | | ---Other |
| 7226.9990[暂] 01 | 铁镍合金带材(生产集成电路框架用)(宽度<600mm) | 4 | 20 | 17 | 9 | 千克 | A | Other flat-rolled products of other alloy steel, Fe-Ni alloys strip, width < 600mm (production of the frame for electronic integrated circuits) |
| 7226.9990 90 | 其他合金板材(宽度<600mm) | 7 | 20 | 17 | 9 | 千克 | A | Other flat-rolled products of other alloy steel, width < 600mm |
| **72.27** | **不规则盘卷的其他合金钢热轧条、杆：** | | | | | | | **Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel：** |
| 7227.1000 | -高速钢制 | 3 | 20 | 17 | 9 | 千克 | A | -Of high speed steel |
| 7227.2000 | -硅锰钢制 | 6 | 20 | 17 | 9 | 千克 | A | -Of silico-manganese steel |
| | -其他： | | | | | | | -Other： |
| 7227.9010 | ---含硼合金钢制 | 3 | 20 | 17 | 0 | 千克 | A | ---Of containing boron alloy steel |
| 7227.9090 | ---其他 | 3 | 20 | 17 | 9 | 千克 | A | ---Other |
| **72.28** | **其他合金钢条、杆；其他合金钢角材、型材及异型材；合金钢或非合金钢制的空心钻钢：** | | | | | | | **Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel：** |
| 7228.1000 | -高速钢条、杆 | 3 | 20 | 17 | 13 | 千克 | A | -Bars and rods, of high speed steel |
| 7228.2000 | -硅锰钢条、杆 | 6 | 20 | 17 | | 千克 | A | -Bars and rods, of silico-manganese steel |
| | -其他条、杆，除热轧、热拉拔或热挤压外未经进一步加工： | | | | | | | -Other bars and rods, not further worked than hot-crolled, hot-drawn or extruded： |
| 7228.3010 | ---含硼合金钢制 | 3 | 20 | 17 | 0 | 千克 | A | ---Of containing boron alloy steel |
| 7228.3090 | ---其他 | 3 | 20 | 17 | 13 | 千克 | A | ---Other |
| 7228.4000 | -其他条、杆，除锻造外未经进一步加工 | 3 | 20 | 17 | 13 | 千克 | A | -Other bars and rods, not further worked than forged |
| 7228.5000 | -其他条、杆，除冷成形或冷加工外未经进一步加工 | 3 | 20 | 17 | 13 | 千克 | A | -Other bars and rods, not further worked than cold-formed of cold-finished |
| 7228.6000 | -其他条、杆 | 3 | 20 | 17 | 9 | 千克 | A | -Other bars and rods |
| | -角材、型材及异型材： | | | | | | | -Angles, shapes and sections： |
| 7228.7010 | ---履带板型钢 | 6 | 17 | 17 | 9 | 千克 | A | ---Shapes of crawler tread |
| 7228.7090 | ---其他 | 6 | 17 | 17 | 9 | 千克 | A | ---Other |
| 7228.8000 | -空心钻钢 | 7 | 35 | 17 | 13 | 千克 | A | -Hollow drill bars and rods |
| **72.29** | **其他合金钢丝：** | | | | | | | **Wire of other alloy steel：** |
| 7229.2000 | -硅锰钢丝 | 7 | 20 | 17 | | 千克 | | -Of silico-manganese steel |
| | -其他： | | | | | | | -Other： |
| 7229.9010 | ---高速钢丝 | 3 | 20 | 17 | 13 | 千克 | | ---Of high speed steel |
| 7229.9090 | ---其他 | 7 | 20 | 17 | 9 | 千克 | | ---Other |

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# 第七十三章 钢 铁 制 品

# Chapter 73 Articles of iron or steel

**注释：**

一、本章所称“铸铁”，适用于经铸造而得的产品，按重量计其铁元素含量超过其他元素单项含量并与第七十二章注释一(四)所述的钢的化学成分不同。

二、本章所称“丝”，是指热或冷成形的任何截面形状的产品，但其截面尺寸均不超过16毫米。

**Notes:**

1. In this Chapter the expression “cast iron” applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
2. In this Chapter the word “wire” means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16mm.

| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **73.01** | **钢铁板桩，不论是否钻孔、打眼或组装；焊接的钢铁角材、型材及异型材：** | | | | | | | **Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel:** |
| 7301.1000 | -钢铁板桩 | 7 | 20 | 17 | 9 | 千克 | | -Sheet piling |
| 7301.2000 | -角材、型材及异型材 | 7 | 30 | 17 | 9 | 千克 | | -Angles, shapes and sections |
| **73.02** | **铁道及电车道铺轨用钢铁材料(钢轨、护轨、齿轨、道岔尖轨、辙叉、尖轨拉杆及其他岔道段体、轨枕、鱼尾板、轨座、轨座楔、钢轨垫板、钢轨夹、底板、固定板及其他专门用于连接或加固路轨的材料)：** | | | | | | | **Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails:** |
| 7302.1000 | -钢轨 | 6 | 14 | 17 | 9 | 千克 | A | -Rails |
| 7302.3000 | -道岔尖轨、辙叉、尖轨拉杆及其他岔道段体 | 8 | 17 | 17 | 9 | 千克 | A | -Switch blades, crossing frogs, point rods and other crossing pieces |
| 7302.4000 | -鱼尾板及钢轨垫板 | 7 | 17 | 17 | 9 | 千克 | A | -Fish-plates and sole plates |
| | -其他： | | | | | | | -Other: |
| 7302.9010 | ---轨枕 | 6 | 14 | 17 | 9 | 千克 | A | ---Sleepers(cross-ties) |
| 7302.9090 | ---其他 | 7 | 17 | 17 | 9 | 千克 | A | ---Other |
| **73.03** | **铸铁管及空心异型材：** | | | | | | | **Tubes, pipes and hollow profiles, of cast iron:** |
| 7303.0010 | ---内径在500毫米及以上的圆形截面管 | 4 | 40 | 17 | 9 | 千克 | | ---Tubes and pipes of circular cross-section, of the internal diameter of 500mm or more |
| 7303.0090 | ---其他 | 4 | 40 | 17 | 9 | 千克 | | ---Other |
| **73.04** | **无缝钢铁管及空心异型材(铸铁的除外)：** | | | | | | | **Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:** |
| | -石油或天然气管道管： | | | | | | | -Line pipe of a kind used for oil or gas pipelines: |
| | --不锈钢制： | | | | | | | --Of stainless steel: |
| 7304.1110 | ---外径大于等于215.9毫米，但不超过406.4毫米 | 5 | 17 | 17 | 13 | 千克 | A | ---Having an outside diameter of 215.9mm or more but not exceeding 406.4mm |
| 7304.1120 | ---外径超过114.3毫米，但小于215.9毫米 | 5 | 17 | 17 | 13 | 千克 | A | ---Having an outside diameter exceeding 114.3mm but less than 215.9mm |
| 7304.1130 | ---外径不超过114.3毫米 | 5 | 17 | 17 | 13 | 千克 | A | ---Having an outside diameter≤114.3mm |
| 7304.1190 | ---其他 | 5 | 17 | 17 | 13 | 千克 | A | ---Other |
| | --其他： | | | | | | | --Other: |
| 7304.1910 | ---外径大于等于215.9毫米，但不超过406.4毫米 | 5 | 17 | 17 | 13 | 千克 | A | ---Having an outside diameter of 215.9mm or more but not exceeding 406.4mm |
| 7304.1920 | ---外径超过114.3毫米，但小于215.9毫米 | 5 | 17 | 17 | 13 | 千克 | A | ---Having an outside diameter exceeding 114.3mm but less than 215.9mm |
| 7304.1930 | ---外径不超过114.3毫米 | 5 | 17 | 17 | 13 | 千克 | A | ---Having an outside diameter not exceeding 114.3mm |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7304.1990 | ---其他 | 5 | 17 | 17 | 13 | 千克 | A | ---Other |
| | -钻探石油及天然气用的套管、导管及钻管： | | | | | | | -Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: |
| | --不锈钢钻管： | | | | | | | --Drill pipe, of stainless steel: |
| 7304.2210 | ---外径不超过168.3毫米 | 4 | 17 | 17 | 13 | 千克 | A | ---Having an outside diameter≤168.3mm |
| 7304.2290 | ---其他 | 4 | 17 | 17 | 13 | 千克 | A | ---Other |
| | --其他钻管： | | | | | | | --Other drill pipe: |
| 7304.2310 | ---外径不超过168.3毫米 | 4 | 17 | 17 | 13 | 千克 | A | ---Having an outside diameter ≤168.3mm |
| 7304.2390 | ---其他 | 4 | 17 | 17 | 13 | 千克 | A | ---Other |
| 7304.2400 | --其他不锈钢管 | 4 | 17 | 17 | 13 | 千克 | A | --Other pipe, of stainless steel |
| | --其他： | | | | | | | --Other: |
| 7304.2910 | ---屈服强度小于552兆帕的 | 4 | 17 | 17 | 13 | 千克 | A | ---Yield strength<552MPa |
| 7304.2920 | ---屈服强度大于等于552兆帕，但小于758兆帕的 | 4 | 17 | 17 | 13 | 千克 | A | ---552MPa≤Yield strength<758MPa |
| 7304.2930 | ---屈服强度大于等于758兆帕的 | 4 | 17 | 17 | 13 | 千克 | A | ---Yield strength>758MPa |
| | -铁或非合金钢的其他圆形截面管： | | | | | | | -Other, of circular cross-section, of iron or non-alloy steel: |
| | --冷拔或冷轧的： | | | | | | | --Cold-drawn or cold-rolled (cold-reduced): |
| 7304.3110 | ---锅炉管 | 4 | 17 | 17 | 9 | 千克 | A | ---Boiler tubes and pipes |
| 7304.3120 | ---地质钻管、套管 | 8 | 17 | 17 | 9 | 千克 | A | ---Geological casing and drill pipes |
| 7304.3190 | ---其他 | 4 | 17 | 17 | 9 | 千克 | A | ---Other |
| | --其他： | | | | | | | --Other: |
| 7304.3910 | ---锅炉管 | 4 | 17 | 17 | 9 | 千克 | A | ---Boiler tubes and pipes |
| 7304.3920 | ---地质钻管、套管 | 5 | 17 | 17 | 9 | 千克 | A | ---Geological casing and drill pipes |
| 7304.3990 | ---其他 | 4 | 17 | 17 | 9 | 千克 | A | ---Other |
| | -不锈钢的其他圆形截面管： | | | | | | | -Other, of circular cross-section, of stainless steel: |
| | --冷拔或冷轧的： | | | | | | | --Cold-drawn or cold-rolled (cold-reduced): |
| 7304.4110 | ---锅炉管 | 10 | 17 | 17 | 9 | 千克 | A | ---Boiler tubes and pipes |
| 7304.4190 | ---其他 | 10 | 40 | 17 | 13 | 千克 | A | ---Other |
| | --其他： | | | | | | | --Other: |
| 7304.4910 | ---锅炉管 | 10 | 17 | 17 | 13 | 千克 | A | ---Boiler tubes and pipes |
| 7304.4990 | ---其他 | 10 | 40 | 17 | 9 | 千克 | A | ---Other |
| | -其他合金钢的其他圆形截面管： | | | | | | | -Other, of circular cross-section, of other alloy steel: |
| | --冷拔或冷轧的： | | | | | | | --Cold-drawn or cold-rolled (cold-reduced): |
| 7304.5110 | ---锅炉管 | 4 | 17 | 17 | 9 | 千克 | A | ---Boiler tubes and pipes |
| 7304.5110 01 | 高温承压用合金钢无缝钢管(抗拉强度≥620MPa、屈服强度≥440MPa)(锅炉管外径≥127mm，化学成分(wt%)0.07≤C≤0.13、8.5≤Cr≤9.5、0.3≤Mo≤0.6、1.5≤W≤2.0，冷拔或冷轧，不论是否经进一步加工，包括内螺纹) | 4 | 17 | 17 | 9 | 千克 | A | Alloy steel seamless steel tubes for pressure and high temperature (tensile strength, yield strength ≥ 620MPa ≥ 440MPa ≥ 127mm) (boiler tube, the chemical composition (wt%) 0.07 ≤ C ≤ 0.13, 8.5 ≤ Cr ≤ 9.5, 0.3 ≤ Mo ≤ 0.6, 1.5 ≤ W ≤ 2, cold drawn or cold rolled, whether or not after further processing, including the internal thread) |
| 7304.5110 90 | 冷轧的其他合金钢无缝锅炉管(冷拔或冷轧的，包括内螺纹) | 4 | 17 | 17 | 9 | 千克 | A | Other alloy steel seamless boiler tubes (cold cold drawn or cold rolled, including internal thread) |
| 7304.5120 | ---地质钻管、套管 | 4 | 17 | 17 | 9 | 千克 | A | ---Geological casing and drill pipes |
| 7304.5190 | ---其他 | 4 | 17 | 17 | 9 | 千克 | A | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7304.5190 01 | 高温承压用合金钢无缝钢管(抗拉强度≥620MPa、屈服强度≥440MPa)(外径≥127mm,化学成分(wt%)0.07≤C≤0.13、8.5≤Cr≤9.5、0.3≤Mo≤0.6、1.5≤W≤2.0,冷拔或冷轧,不论是否经进一步加工) | 4 | 17 | 17 | 9 | 千克 | A | Alloy steel seamless steel tubes for pressure and high temperature (≥ 620MPa, tensile strength, yield strength ≥ 440MPa) (chemical composition diameter ≥ 127mm, (wt%) 0.07 ≤ C ≤ 0.13, 8.5 ≤ Cr ≤ 9.5, 0.3 ≤ Mo ≤ 0.6, 1.5 ≤ W ≤ 2, cold drawn or cold rolled, whether or not after further processing) |
| 7304.5190 90 | 冷轧的其他合金钢制其他无缝管(冷拔或冷轧的)<br>--其他: | 4 | 17 | 17 | 9 | 千克 | A | Other alloy steel cold rolling for other seamless tubes (cold drawn or cold-rolled)<br>--Other: |
| 7304.5910 | ---锅炉管 | 4 | 17 | 17 | 9 | 千克 | A | ---Boiler tubes and pipes |
| 7304.5910 01 | 高温承压用合金钢无缝钢管(抗拉强度≥620MPa、屈服强度≥440MPa)(锅炉管外径≥127mm,化学成分(wt%)0.07≤C≤0.13、8.5≤Cr≤9.5、0.3≤Mo≤0.6、1.5≤W≤2.0,非冷拔或冷轧,不论是否经进一步加工) | 4 | 17 | 17 | 9 | 千克 | A | Alloy steel seamless steel tubes for pressure and high temperature (tensile strength, yield strength ≥ 620MPa ≥ 440MPa ≥ 127mm) (boiler tube, the chemical composition (wt%) 0.07 ≤ C ≤ 0.13, 8.5 ≤ Cr ≤ 9.5, 0.3 ≤ Mo ≤ 0.6, 1.5 ≤ W ≤ 2, non cold drawn or cold rolled, whether or not the further engineering) |
| 7304.5910 90 | 非冷轧其他合金钢无缝锅炉管(非冷拔或冷轧的) | 4 | 17 | 17 | 9 | 千克 | A | Other non rolled alloy steel seamless boiler tubes (non cold drawn or cold) |
| 7304.5920 | ---地质钻管、套管 | 4 | 17 | 17 | 9 | 千克 | A | ---Geological casing and drill pipes |
| 7304.5990 | ---其他 | 4 | 17 | 17 | 9 | 千克 | A | ---Other |
| 7304.5990 01 | 高温承压用合金钢无缝钢管(抗拉强度≥620MPa、屈服强度≥440MPa)(外径≥127mm,化学成分(wt%)0.07≤C≤0.13、8.5≤Cr≤9.5、0.3≤Mo≤0.6、1.5≤W≤2.0,非冷拔或冷轧,不论是否经进一步加工) | 4 | 17 | 17 | 9 | 千克 | A | Alloy steel seamless steel tubes for pressure and high temperature (≥ 620MPa, tensile strength, yield strength ≥ 440MPa) (chemical composition diameter ≥ 127mm, (wt%) 0.07 ≤ C ≤ 0.13, 8.5 ≤ Cr ≤ 9.5, 0.3 ≤ Mo ≤ 0.6, 1.5 ≤ W ≤ 2, non cold drawn or cold-rolled, whether or not after further processing) |
| 7304.5990 90 | 非冷轧其他合金钢制无缝圆形截面管(非冷拔或冷轧的) | 4 | 17 | 17 | 9 | 千克 | A | Other non rolled alloy steel seamless pipe (non circular cross section of cold drawn or cold rolled) |
| 7304.9000 | -其他 | 4 | 17 | 17 | 9 | 千克 | A | -Other |
| **73.05** | **其他圆形截面钢铁管(例如,焊、铆及用类似方法接合的管),外径超过406.4毫米:** | | | | | | | **Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel:** |
| | -石油或天然气管道管: | | | | | | | -Line pipe of a kind used for oil or gas pipelines: |
| 7305.1100 | --纵向埋弧焊接的 | 7 | 17 | 17 | 13 | 千克 | A | --Longitudinally submerged arc welded |
| 7305.1200 | --其他纵向焊接的 | 3 | 17 | 17 | 13 | 千克 | A | --Other, longitudinally welded |
| 7305.1900 | --其他 | 7 | 17 | 17 | 13 | 千克 | A | --Other |
| 7305.2000 | -钻探石油或天然气用套管 | 7 | 17 | 17 | 13 | 千克 | A | -Casing of a kind used in drilling for oil or gas |
| | -其他焊接的: | | | | | | | -Other, welded: |
| 7305.3100 | --纵向焊接的 | 6 | 30 | 17 | 9 | 千克 | A | --Longitudinally welded |
| 7305.3900 | --其他 | 6 | 30 | 17 | 9 | 千克 | A | --Other |
| 7305.9000 | -其他 | 6 | 30 | 17 | 9 | 千克 | A | -Other |
| **73.06** | **其他钢铁管及空心异型材(例如,辊缝、焊、铆及类似方法接合的):** | | | | | | | **Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:** |
| | -石油及天然气管道管: | | | | | | | -Line pipe of a kind used for oil or gas pipelines: |
| 7306.1100 | --不锈钢焊缝管 | 7 | 17 | 17 | 13 | 千克 | A | --Welded, of stainless steel |
| 7306.1900 | --其他 | 7 | 17 | 17 | 13 | 千克 | A | --other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -钻探石油及天然气用的套管及导管： | | | | | | | -Casing and tubing of a kind used in drilling for oil or gas： |
| 7306.2100 | --不锈钢焊缝管 | 3 | 17 | 17 | 13 | 千克 | A | --Welded of stainless steel |
| 7306.2900 | --其他 | 3 | 17 | 17 | 13 | 千克 | A | --Welded other |
| | -铁或非合金钢的其他圆形截面焊缝管： | | | | | | | -Other, welded, of circular cross-section, of iron or non-alloy steel： |
| | ---外径不超10毫米的： | | | | | | | ---Having an Outeside diameter not exceedins 10mm： |
| 7306.3011 | ----壁厚在0.7毫米及以下 | 3 | 30 | 17 | 13 | 千克 | | ----Having a wall thickness of 0.7mm or less |
| 7306.3019 | ----其他 | 3 | 30 | 17 | 9 | 千克 | | ----Other |
| 7306.3090 | ---其他 | 3 | 30 | 17 | 9 | 千克 | | ---Other |
| 7306.4000 | -不锈钢的其他圆形截面细焊缝管 | 6 | 30 | 17 | 9 | 千克 | | -Other, welded, of circular cross-section, of stainless steel |
| 7306.5000 | -其他合金钢的圆形截面细焊缝管 | 3 | 30 | 17 | 9 | 千克 | | -Other, welded, of circular cross-section, of other alloy steel |
| | -非圆形截面的其他焊缝管： | | | | | | | -Other, welded, of non-circular cross-section： |
| 7306.6100 | --矩形或正方形截面的 | 3 | 30 | 17 | 9 | 千克 | | --Of square or rectangular cross-section |
| 7306.6900 | --其他非圆形截面的 | 3 | 30 | 17 | 9 | 千克 | | --Of other non-circular cross section |
| 7306.9000 | -其他 | 6 | 30 | 17 | 9 | 千克 | | -Other |
| 7306.9000 10 | 多壁式管道(直接与化学品接触表面由特殊耐腐蚀材料制成) | 6 | 30 | 17 | 9 | 千克 | 3A | Multiple-wall channel (produced by special erosion-proof materials) |
| 7306.9000 90 | 未列名其他钢铁管及空心异型材 | 6 | 30 | 17 | 9 | 千克 | A | Other tubes, pipes and hollow profiles, not elsewhere specified or included |
| **73.07** | **钢铁管子附件(例如,接头、肘管、管套)：** | | | | | | | **Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel：** |
| | -铸件： | | | | | | | -Cast fittings： |
| 7307.1100 | --无可锻性铸铁制 | 5 | 20 | 17 | 9 | 千克 | | --Of non-malleable cast iron |
| 7307.1900 | --其他 | 8 | 20 | 17 | 9 | 千克 | | --Other |
| | -其他,不锈钢制： | | | | | | | -Other, of stainless steel： |
| 7307.2100 | --法兰 | 8.4 | 20 | 17 | 9 | 千克 | | --Flanges |
| 7307.2200 | --螺纹肘管、弯管及管套 | 8.4 | 20 | 17 | 9 | 千克 | | --Threaded elbows, bends and sleeves |
| 7307.2300 | --对焊件 | 8.4 | 20 | 17 | 9 | 千克 | | --Butt welding fittings |
| 7307.2900 | --其他 | 8.4 | 20 | 17 | 9 | 千克 | | --Other |
| | -其他： | | | | | | | -Other： |
| 7307.9100 | --法兰 | 7 | 20 | 17 | 9 | 千克 | | --Flanges |
| 7307.9200 | --螺纹肘管、弯管及管套 | 4 | 20 | 17 | 9 | 千克 | | --Threaded elbows, bends and sleeves |
| 7307.9300 | --对焊件 | 7 | 20 | 17 | 9 | 千克 | | --Butt welding fittings |
| 7307.9900 | --其他 | 4 | 20 | 17 | 9 | 千克 | | --Other |
| **73.08** | **钢铁结构体(税目94.06的活动房屋除外)及其部件(例如,桥梁及桥梁体段、闸门、塔楼、格构杆、屋顶、屋顶框架、门窗及其框架、门槛、百叶窗、栏杆、支柱及立柱);上述结构体用的已加工钢铁板、杆、角材、型材、异型材、管子及类似品：** | | | | | | | **Structures (excluding prefabricated buildings of heading No.94.06) and parts of structures (for example, bridges and bridge-sections, lockgates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel：** |
| 7308.1000 | -桥梁及桥梁体段 | 8 | 30 | 17 | 9 | 千克 | | -Bridges and bridge-sections |
| 7308.2000 | -塔楼及格构杆 | 8.4 | 30 | 17 | 9 | 千克 | | -Towers and lattice masts |
| 7308.3000 | -门窗及其框架、门槛 | 10 | 50 | 17 | 9 | 千克 | | -Doors, windows and their frames and thresholds for doors |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7308.4000 | -脚手架、模板或坑道支撑用的支柱及类似设备 | 8.4 | 30 | 17 | 9 | 千克 | | -Equipment for scaffolding, shuttering, propping or pit-propping |
| 7308.9000 | -其他 | 4 | 30 | 17 | 9 | 千克 | | -Other |
| **73.09** | **盛装物料用的钢铁囤、柜、罐、桶及类似容器(装压缩气体或液化气体的除外),容积超过300升,不论是否衬里或隔热,但无机械或热力装置:** | | | | | | | **Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:** |
| 7309.0000 | 盛装物料用的钢铁囤、柜、罐、桶及类似容器(装压缩气体或液化气体的除外),容积超过300升,不论是否衬里或隔热,但无机械或热力装置 | 10.5 | 35 | 17 | 5 | 千克 | | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300L whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment |
| **73.10** | **盛装物料用的钢铁柜、桶、罐、听、盒及类似容器(装压缩气体或液化气体的除外),容积不超过300升,不论是否衬里或隔热,但无机械或热力装置:** | | | | | | | **Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300L whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:** |
| 7310.1000 | -容积在50升及以上 | 10.5 | 40 | 17 | 5 | 千克 | | -Of a capacity of 50L or more |
| 7310.1000 10 | 总容积大于100升不超过300升的容器(与所处理或盛放的化学品接触表面由特殊耐腐蚀材料制成) | 10.5 | 40 | 17 | 5 | 千克 | 3 | Containers, 100L<capacity≤300L(surface in contact with chemicals treated or contained is made of special corrosion-resistant materials) |
| 7310.1000 90 | 50L≤容积≤300L的其他钢铁制盛物容器(钢铁柜、桶、罐、听及类似容器) | 10.5 | 40 | 17 | 5 | 千克 | | Tanks, casks, drums, cans, boxes and similar containers, 50L≤capacity≤300L, of iron or steel |
| | -容积在50升以下: | | | | | | | -Of a capacity of less than 50L: |
| | --焊边或卷边接合的罐: | | | | | | | --Cans which are to be closed by soldering or crimping: |
| 7310.2110 | ---易拉罐及罐体 | 17.5 | 70 | 17 | 5 | 千克 | A | ---Cans and tank |
| 7310.2190 | ---其他 | 17.5 | 70 | 17 | 5 | 千克 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 7310.2910 | ---易拉罐及罐体 | 17.5 | 70 | 17 | 9 | 千克 | A | ---Pop can and tank |
| 7310.2990 | ---其他 | 17.5 | 70 | 17 | 9 | 千克 | A | ---Other |
| **73.11** | **装压缩气体或液化气体用的钢铁容器:** | | | | | | | **Containers for compressed or liquefied gas, of iron or steel:** |
| 7311.0010 | ---零售包装用 | 17.5 | 70 | 17 | 5 | 千克 | 6A | ---For retail packing |
| 7311.0090 | ---其他 | 8 | 17 | 17 | 13 | 千克 | 6A | ---Other |
| **73.12** | **非绝缘的钢铁绞股线、绳、缆、编带、吊索及类似品:** | | | | | | | **Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:** |
| 7312.1000 | -绞股线、绳、缆 | 4 | 20 | 17 | 5 | 千克 | A | -Stranded wire, ropes and cables |
| 7312.9000 | -其他 | 4 | 20 | 17 | 5 | 千克 | | -Other |
| **73.13** | **带刺钢铁丝;围篱用的钢铁绞带或单股扁丝(不论是否带刺)及松绞的双股丝:** | | | | | | | **Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel:** |
| 7313.0000 | 带刺钢铁丝;围篱用的钢铁绞带或单股扁丝(不论是否带刺)及松绞的双股丝 | 7 | 70 | 17 | 5 | 千克 | | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel |
| **73.14** | **钢铁丝制的布(包括环形带)、网、篱、格栅;网眼钢铁板:** | | | | | | | **Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:** |
| | -机织品: | | | | | | | -Woven cloth: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7314.1200 | --不锈钢制的机器用环形带 | 12 | 20 | 17 | 5 | 千克 | | --Endless bands for machinery, of stainless steel |
| 7314.1400 | --不锈钢制的其他机织品 | 12 | 20 | 17 | 5 | 千克 | | --Other woven cloth, of stainless steel |
| 7314.1900 | --其他 | 7 | 20 | 17 | 5 | 千克 | | --Other |
| 7314.2000 | -交点焊接的网、篱及格栅,其丝的最大截面尺寸在3毫米及以上,网眼尺寸在100平方厘米及以上 | 7 | 70 | 17 | 5 | 千克 | | -Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm$^2$ or more |
| | -其他交点焊接的网、篱及格栅: | | | | | | | -Other grill, netting and fencing, welded at the intersection: |
| 7314.3100 | --镀或涂锌的 | 7 | 70 | 17 | 5 | 千克 | | --Plated or coated with zinc |
| 7314.3900 | --其他 | 7 | 70 | 17 | 5 | 千克 | | --Other |
| | -其他网、篱及格栅: | | | | | | | -Other grill, netting and fencing: |
| 7314.4100 | --镀或涂锌的 | 8 | 20 | 17 | 5 | 千克 | | --Plated or coated with zinc |
| 7314.4200 | --涂塑的 | 8 | 20 | 17 | 5 | 千克 | | --Coated whith plastics |
| 7314.4900 | --其他 | 8 | 20 | 17 | 5 | 千克 | | --Other |
| 7314.5000 | -网眼钢铁板 | 8 | 70 | 17 | 5 | 千克 | | -Expanded metal |
| **73.15** | **钢铁链及其零件:** | | | | | | | **Chain and parts thereof, of iron or steel:** |
| | -铰接链及其零件: | | | | | | | -Articulated link chain and parts thereof: |
| | --滚子链: | | | | | | | --Roller chain: |
| 7315.1110 | ---自行车用 | 12 | 80 | 17 | 13 | 千克 | | ---For bicycles |
| 7315.1120 | ---摩托车用 | 12 | 80 | 17 | 13 | 千克 | | ---For motorcycles |
| 7315.1190 | ---其他 | 12 | 80 | 17 | 13 | 千克 | | ---Other |
| 7315.1200 | --其他链 | 12 | 80 | 17 | 13 | 千克 | | --Other chain |
| 7315.1900 | --零件 | 12 | 80 | 17 | 13 | 千克 | | --Parts |
| 7315.2000 | -防滑链 | 12 | 80 | 17 | 13 | 千克 | | -Skid chain |
| | -其他链: | | | | | | | -Other chain: |
| 7315.8100 | --日字环节链 | 12 | 80 | 17 | 17 | 千克 | | --Stud-link |
| 7315.8200 | --其他焊接链 | 12 | 80 | 17 | 17 | 千克 | | --Other, welded link |
| 7315.8900 | --其他 | 12 | 80 | 17 | 13 | 千克 | | --Other |
| 7315.9000 | -其他零件 | 10 | 80 | 17 | 13 | 千克 | | -Other parts |
| **73.16** | **钢铁锚、多爪锚及其零件:** | | | | | | | **Anchors, grapnels and parts thereof, of iron or steel:** |
| 7316.0000 | 钢铁锚、多爪锚及其零件 | 10 | 40 | 17 | 13 | 千克 | | Anchors, grapnels and parts thereof, of iron or steel |
| **73.17** | **钢铁制的钉、平头钉、图钉、波纹钉、U形钉(税目83.05的货品除外)及类似品,不论钉头是否用其他材料制成,但不包括铜头钉:** | | | | | | | **Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper:** |
| 7317.0000 | 钢铁制的钉、平头钉、图钉、波纹钉、U形钉(税目83.05的货品除外)及类似品,不论钉头是否用其他材料制成,但不包括铜头钉 | 10 | 80 | 17 | 5 | 千克 | | Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper |
| **73.18** | **钢铁制的螺钉、螺栓、螺母、方头螺钉、钩头螺钉、铆钉、销、开尾销、垫圈(包括弹簧垫圈)及类似品:** | | | | | | | **Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron of steel:** |
| | -螺纹制品: | | | | | | | -Threaded articles: |
| 7318.1100 | --方头螺钉 | 10 | 80 | 17 | 5 | 千克 | | --Coach screws |

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|---|---|---|---|---|---|---|---|---|
| 7318.1200 | --其他木螺钉 | 10 | 80 | 17 | 5 | 千克 | | --Other wood screws |
| 7318.1200 01 | 非用于民用航空器维护和修理的其他木螺钉(不包括不锈钢紧固件) | 10 | 80 | 17 | 5 | 千克 | | Other wood screws, not used for the maintenance and repair of Civil Aircraft (excluding stainless steel fasteners) |
| 7318.1200 90 | 其他木螺钉 | 10 | 80 | 17 | 5 | 千克 | | Other screws of wood |
| 7318.1300 | --钩头螺钉及环头螺钉 | 10 | 80 | 17 | 5 | 千克 | | --Screw hooks and screw rings |
| 7318.1400 | --自攻螺钉 | 10 | 80 | 17 | 5 | 千克 | | --Self-tapping screws |
| 7318.1400 01 | 非用于民用航空器维护和修理的自攻螺钉(不包括不锈钢紧固件) | 10 | 80 | 17 | 5 | 千克 | | Self-tapping screws, not used for the maintenance and repair of Civil Aircraft (excluding stainless steel fasteners) |
| 7318.1400 90 | 其他自攻螺钉 | 10 | 80 | 17 | 5 | 千克 | | Other self-tapping screws |
| | --其他螺钉及螺栓,不论是否带有螺母或垫圈: | | | | | | | --Other screws and bolts, whether or not with their nuts or washers: |
| 7318.1510 | ---抗拉强度≥800 兆帕的 | 8 | 80 | 17 | 5 | 千克 | | ---Tensile strength≥800MPa |
| 7318.1510 01 | 抗拉强度≥800 兆帕,杆径>6mm 的其他螺钉及螺栓(不包括不锈钢紧固件)(不论是否带有螺母或垫圈,非用于民用航空器维护和修理的) | 8 | 80 | 17 | 5 | 千克 | | Other screws and bolts, with tensile strength 800MPa or more, stem diameters exceeding 6mm (whether or not with their nuts or washers, not used for the maintenance and repair of Civil Aircraft) (excluding stainless steel fasteners) |
| 7318.1510 90 | 其他抗拉强度≥800 兆帕的螺钉及螺栓(不论是否带有螺母或垫圈) | 8 | 80 | 17 | 5 | 千克 | | Other screws and bolts, tensile strength ≥ 800MPa (whether or not with their nuts or washers) |
| 7318.1590 | ---其他 | 8 | 80 | 17 | 5 | 千克 | | ---Other |
| 7318.1590 01 | 杆径>6mm 的其他螺钉及螺栓(不包括不锈钢紧固件)(不论是否带有螺母或垫圈,非用于民用航空器维护和修理的) | 8 | 80 | 17 | 5 | 千克 | | Other screws and bolts, stem diameter more than 6mm (whether or not with their nuts or washers, not used for the maintenance and repair of Civil Aircraft) (excluding stainless steel fasteners) |
| 7318.1590 90 | 其他螺钉及螺栓(不论是否带有螺母或垫圈) | 8 | 80 | 17 | 5 | 千克 | | Other screws and bolts, (whether or not with their nuts or washers) |
| 7318.1600 | --螺母 | 8 | 80 | 17 | 5 | 千克 | | --Nuts |
| 7318.1900 | --其他 | 5 | 80 | 17 | 5 | 千克 | | --Other |
| | -无螺纹制品: | | | | | | | -Non-threaded articles: |
| 7318.2100 | --弹簧垫圈及其他防松垫圈 | 10 | 80 | 17 | 5 | 千克 | | --Spring washers and other lock washers |
| 7318.2100 01 | 弹簧垫圈及其他防松垫圈(不包括不锈钢紧固件)(非用于民用航空器维护和修理的) | 10 | 80 | 17 | 5 | 千克 | | Spring washers and other lock washers (not used for the maintenance and repair of Civil Aircraft) (excluding stainless steel fasteners) |
| 7318.2100 90 | 其他弹簧垫圈及其他防松垫圈 | 10 | 80 | 17 | 5 | 千克 | | Other spring washers and other lock washers |
| 7318.2200 | --其他垫圈 | 10 | 80 | 17 | 5 | 千克 | | --Other washers |
| 7318.2200 01 | 其他垫圈(不包括不锈钢紧固件)(非用于民用航空器维护和修理的) | 10 | 80 | 17 | 5 | 千克 | | Other washers (not used for the maintenance and repair of Civil Aircraft) (excluding stainless steel fasteners) |
| 7318.2200 90 | 其他垫圈 | 10 | 80 | 17 | 5 | 千克 | | Other washers |
| 7318.2300 | --铆钉 | 10 | 80 | 17 | 5 | 千克 | | --Rivets |
| 7318.2400 | --销及开尾销 | 10 | 80 | 17 | 5 | 千克 | | --Cotters and cotter-pins |
| 7318.2900 | --其他 | 10 | 80 | 17 | 5 | 千克 | | --Other |
| **73.19** | **钢铁制的手工缝针、编织针、引针、钩针、刺绣穿孔锥及类似制品;其他税目未列名的钢铁制安全别针及其他别针:** | | | | | | | **Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included:** |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -安全别针及其他别针： | | | | | | | -Safety pins and other pins： |
| 7319.4010 | ---安全别针 | 10 | 90 | 17 | 5 | 千克 | | ---Safety pins |
| 7319.4090 | ---其他 | 10 | 90 | 17 | 5 | 千克 | | ---Other |
| 7319.9000 | -其他 | 10 | 80 | 17 | 5 | 千克 | | -Other |
| **73.20** | **钢铁制弹簧及弹簧片：** | | | | | | | **Springs and leaves for springs, of iron or steel：** |
| | -片簧及簧片： | | | | | | | -Leaf-springs and leaves thereof： |
| 7320.1010 | ---铁道车辆用 | 6 | 14 | 17 | 5 | 千克 | | ---For railway locomotives and rollingstock |
| 7320.1020 | ---汽车用 | 10 | 14 | 17 | 5 | 千克 | | ---For motor vehicles |
| 7320.1090 | ---其他 | 10 | 50 | 17 | 5 | 千克 | | ---Other |
| | -螺旋弹簧： | | | | | | | -Helical springs： |
| 7320.2010 | ---铁道车辆用 | 6 | 14 | 17 | 5 | 千克 | | ---For railway locomotives and rollingstock |
| 7320.2090 | ---其他 | 10 | 50 | 17 | 5 | 千克 | | ---Other |
| | -其他： | | | | | | | -Other： |
| 7320.9010 | ---铁道车辆用 | 6 | 14 | 17 | 5 | 千克 | | ---For railway locomotives and rollingstock |
| 7320.9090 | ---其他 | 12 | 50 | 17 | 5 | 千克 | | ---Other |
| **73.21** | **非电热的钢铁制家用炉、灶(包括附有集中供暖用的热水锅的炉)、烤肉架、烤炉、煤气灶、加热板和类似非电热的家用器具及其零件：** | | | | | | | **Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel：** |
| | -炊事器具及加热板： | | | | | | | -Cooking appliances and plate warmers： |
| 7321.1100 | --使用气体燃料或可使用气体燃料及其他燃料的 | 15 | 80 | 17 | 9 | 千克/个 | 6 | --For gas fuel or for both gas and other fuels |
| | --使用液体燃料的： | | | | | | | --For liquid fuel： |
| 7321.1210 | ---煤油炉 | 21 | 80 | 17 | 5 | 千克/个 | | ---Kerosene cooking stoves |
| 7321.1290 | ---其他 | 21 | 80 | 17 | 9 | 千克/个 | | ---Other |
| 7321.1900 | --其他,包括使用固体燃料的 | 21 | 80 | 17 | 9 | 千克/个 | | --Other including appliances for solid fuel |
| | -其他器具： | | | | | | | -Other appliances： |
| 7321.8100 | --使用气体燃料或可使用气体燃料及其他燃料的 | 23 | 80 | 17 | 5 | 千克/个 | 6 | --For gas fuel or for both gas and other fuels |
| 7321.8200 | --使用液体燃料的 | 21 | 80 | 17 | 5 | 千克/个 | | --For liquid fuel |
| 7321.8900 | --其他,包括使用固体燃料的 | 21 | 80 | 17 | 9 | 千克/个 | | --Other induding appliances for solid fuel |
| 7321.9000 | -零件 | 12 | 80 | 17 | 9 | 千克 | | -Parts |
| **73.22** | **非电热的钢铁制集中供暖用散热器及其零件;非电热的钢铁制空气加热器、暖气分布器(包括可分布新鲜空气或调节空气的)及其零件,装有电动风扇或鼓风机：** | | | | | | | **Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-dirven fan or blower, and parts thereof, of iron or steel：** |
| | -散热器及其零件： | | | | | | | -Radiators and parts thereof： |
| 7322.1100 | --铸铁制 | 21 | 80 | 17 | 5 | 千克 | | --Of cast iron |
| 7322.1900 | --其他 | 21 | 80 | 17 | 5 | 千克 | | --Other |
| 7322.9000 | -其他 | 20 | 80 | 17 | 5 | 千克 | | -Other |
| **73.23** | **餐桌、厨房或其他家用钢铁器具及其零件;钢铁丝绒;钢铁制擦锅器、洗刷擦光用的块垫、手套及类似品：** | | | | | | | **Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel：** |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7323.1000 | -钢铁丝绒;擦锅器及洗刷擦光用的块垫、手套及类似品 | 14 | 80 | 17 | 5 | 千克 | A | -Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like |
| | -其他: | | | | | | | -Other: |
| 7323.9100暂 | --铸铁制,未搪瓷 | 10 | 80 | 17 | 9 | 千克 | A | --Of cast iron, not enamelled |
| 7323.9200暂 | --铸铁制,已搪瓷 | 10 | 100 | 17 | 9 | 千克 | A | --Of cast iron, enamelled |
| 7323.9300 | --不锈钢制 | 12 | 80 | 17 | 9 | 千克 | A | --Of stainless steel |
| | --钢铁(铸铁除外)制,已搪瓷: | | | | | | | --Of iron (other than cast iron) or steel, enamelled: |
| 7323.9410 | ---面盆 | 20 | 100 | 17 | 9 | 千克 | A | ---Basin |
| 7323.9420暂 | ---烧锅 | 10 | 100 | 17 | 9 | 千克 | A | ---Casserole |
| 7323.9490 | ---其他 | 20 | 100 | 17 | 9 | 千克 | A | ---Other |
| 7323.9900 | --其他 | 20 | 80 | 17 | 9 | 千克 | A | --Other |
| **73.24** | **钢铁制卫生器具及其零件:** | | | | | | | **Sanitary ware and parts thereof, of iron or steel:** |
| 7324.1000暂 | -不锈钢制洗涤槽及脸盆 | 10 | 80 | 17 | 9 | 千克 | | -Sinks and wash basins, of stainless steel |
| | -浴缸: | | | | | | | -Baths: |
| 7324.2100 | --铸铁制,不论是否搪瓷 | 10 | 100 | 17 | 9 | 千克 | | --Of cast iron, whether or not enamelled |
| 7324.2900暂 | --其他 | 15 | 100 | 17 | 9 | 千克 | | --Other |
| 7324.9000暂 | -其他,包括零件 | 15 | 100 | 17 | 9 | 千克 | | -Other, including parts |
| **73.25** | **其他钢铁铸造制品:** | | | | | | | **Other cast articles of iron or steel:** |
| | -无可锻性铸铁制: | | | | | | | -Of non-malleable cast iron: |
| 7325.1010 | ---工业用 | 7 | 40 | 17 | 5 | 千克 | | ---For technical use |
| 7325.1090 | ---其他 | 20 | 90 | 17 | 5 | 千克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| 7325.9100 | --研磨机用的研磨球及类似品 | 10.5 | 40 | 17 | 5 | 千克 | | --Grinding balls and similar articles for mills |
| | --其他: | | | | | | | --Other: |
| 7325.9910 | ---工业用 | 10.5 | 40 | 17 | 5 | 千克 | | ---For technical use |
| 7325.9990 | ---其他 | 20 | 90 | 17 | 5 | 千克 | | ---Other |
| **73.26** | **其他钢铁制品:** | | | | | | | **Other articles of iron or steel:** |
| | -经锻造或冲压,但未经进一步加工: | | | | | | | -Forged or stamped, but not further worked: |
| 7326.1100 | --研磨机用的研磨球及类似品 | 10.5 | 40 | 17 | 5 | 千克 | | --Grinding balls and similar articles for mills |
| | --其他: | | | | | | | --Other: |
| 7326.1910 | ---工业用 | 10.5 | 40 | 17 | 5 | 千克 | | ---For technical use |
| 7326.1990 | ---其他 | 20 | 90 | 17 | 5 | 千克 | | ---Other |
| | -钢铁丝制品: | | | | | | | -Articles of iron or steel wire: |
| 7326.2010 | ---工业用 | 10 | 40 | 17 | 5 | 千克 | | ---For technical use |
| 7326.2090 | ---其他 | 18 | 90 | 17 | 9 | 千克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| | ---工业用: | | | | | | | ---For technical use: |
| 7326.9011 | ----钢铁纤维及其制品 | 10.5 | 40 | 17 | 5 | 千克 | | ----Steel fiber and its products |
| 7326.9019 | ----其他 | 10.5 | 40 | 17 | 5 | 千克 | | ----Other |
| 7326.9090 | ---其他 | 8 | 90 | 17 | 9 | 千克 | | ---Other |

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# 第七十四章
# 铜及其制品

**注释：**

本章所用有关名词解释如下：

一、精炼铜

按重量计含铜量至少为99.85%的金属；或按重量计含铜量至少为97.5%，但其他各种元素的含量不超过下表中规定的限量的金属：

其他元素表

| 元素 | | 所含重量百分比 |
|---|---|---|
| Ag | 银 | 0.25 |
| As | 砷 | 0.5 |
| Cd | 镉 | 1.3 |
| Cr | 铬 | 1.4 |
| Mg | 镁 | 0.8 |
| Pb | 铅 | 1.5 |
| S | 硫 | 0.7 |
| Sn | 锡 | 0.8 |
| Te | 碲 | 0.8 |
| Zn | 锌 | 1 |
| Zr | 锆 | 0.3 |
| 其他元素*，每种 | | 0.3 |

*其他元素，例如，铝、铍、钴、铁、锰、镍、硅。

二、铜合金

除未精炼铜以外的金属物质，按重量计含铜量大于其他元素单项含量，但：

1.按重量计至少有一种其他元素的含量超过上表中规定的限量；

2.按重量计其他元素的总含量超过2.5%。

三、铜母合金

含有其他元素，但按重量计含铜量超过10%的合金，该合金无实用可锻性，通常用作生产其他合金的添加剂或用作冶炼有色金属的脱氧剂、脱硫剂及类似用途。但按重量计含磷量超过15%的磷化铜归入税目28.53。

四、条、杆

轧、挤、拔或锻制的实心产品，非成卷的，其全长截面均为圆形、椭圆形、矩形（包括正方形）、等边三角形或规则外凸多边形（包括相对两边为弧拱形，另外两边为等长平行直线的“扁圆形”及“变形矩形”）。对于矩形（包括正方形）、三角形或多边形截面的产品，其全长边角可经磨圆。矩形（包括“变形矩形”）截面的产品，其厚度应大于宽度的十分之一。所述条、杆也包括同样形状及尺寸的铸造或烧结产品。该产品在铸造或烧结后再经加工（简单剪修或去氧化皮的除外），但不具有其他税目所列制品或产品的特征。

# Chapter 74
# Copper and articles thereof

**Notes:**

In this Chapter the following expressions have the meanings hereby assigned to them:

1. Refined copper

Metal containing at least 99.85% by weight of copper; or metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

| Element | | Limiting content % by weight |
|---|---|---|
| Ag | Silver | 0.25 |
| As | Arsenic | 0.5 |
| Cd | Cadmium | 1.3 |
| Cr | Chromium | 1.4 |
| Mg | Magnesium | 0.8 |
| Pb | Lead | 1.5 |
| S | Sulphur | 0.7 |
| Sn | Tin | 0.8 |
| Te | Tellurium | 0.8 |
| Zn | Zinc | 1 |
| Zr | Zirconium | 0.3 |
| Other elements*, each | | 0.3 |

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

2. Copper alloys

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

(a) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or

(b) the total content by weight of such other elements exceeds 2.5%.

3. Master alloys

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurizing agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading No.28.53.

4. Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products, with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

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线锭及坯段已具锥形尾端或经其他简单加工以便送入机器制成盘条或管子等的，仍应作为未锻轧铜归入税目 74.03。

五、型材及异型材

轧、挤、拔、锻制的产品或其他成型产品，不论是否成卷，其全长截面相同，但与条、杆、丝、板、片、带、箔、管的定义不相符合。同时也包括同样形状的铸造或烧结产品。该产品在铸造或烧结后再经加工(简单剪修或去氧化皮的除外)，但不具有其他税目所列制品或产品的特征。

六、丝

盘卷的轧、挤或拔制实心产品，其全长截面均为圆形、椭圆形、矩形(包括正方形)、等边三角形或规则外凸多边形（包括相对两边为弧拱形，另外两边为等长平行直线的“扁圆形”及“变形矩形”)。对于矩形(包括正方形）、三角形或多边形截面的产品，其全长边角可经磨圆。矩形(包括“变形矩形”)截面的产品，其厚度应大于宽度的十分之一。

七、板、片、带、箔

成卷或非成卷的平面产品（税目 74.03 的未锻轧产品除外)，截面均为厚度相同的实心矩形(不包括正方形)，不论边角是否磨圆（包括相对两边为弧拱形，另外两边为等长平行直线的“变形矩形”)，并且符合以下规格：

(一)矩形(包括正方形)的，厚度不超过宽度的十分之一；

(二)矩形或正方形以外形状的，任何尺寸，但不具有其他税目所列制品或产品的特征。

税目 74.09 及 74.10 还适用于具有花样(例如，凹槽、肋条形、格槽、珠粒及菱形)的板、片、带、箔以及穿孔、抛光、涂层或制成瓦楞形的这类产品，但不具有其他税目所列制品或产品的特征。

八、管

全长截面及管壁厚度相同并只有一个闭合空间的空心产品，成卷或非成卷的，其截面为圆形、椭圆形、矩形(包括正方形)、等边三角形或规则外凸多边形。对于截面为矩形(包括正方形)、等边三角形或规则外凸多边形的产品，不论全长边角是否磨圆，只要其内外截面为同一圆心并为同样形状及同一轴向，也可视为管子。上述截面的管子可经抛光、涂层、弯曲、攻丝、钻孔、缩腰、胀口、成锥形或装法兰、颈圈或套环。

**子目注释：**

本章所用有关名词解释如下：

一、铜锌合金(黄铜)

铜与锌的合金，不论是否含有其他元素。含有其他元素时：

(一)按重量计含锌量应大于其他各种元素的单项含量；

(二)按重量计含镍量应低于 5%[参见铜镍锌合金(德银)]；

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No.74. 03.

5. Profiles

Rolled, extruded, drawn, forged or formed pruducts, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

6. Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

7. Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No.74. 03), coiled or not, of soild rectangular (other than square) cross-section with or without rounded corners (including “ modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

(a) of rectanglular (including square) shape with a thickness not exceeding one-tenth of the width,

(b) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings Nos.74. 09 and 74. 10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

8. Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regularconvex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note:**

In this Chapter the following expressions have the meanings hereby assigned to them:

1. Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elments are present:

(a) zinc predominates by weight over each of such other elements;

(b) any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and

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（三）按重量计含锡量应低于3%[参见铜锡合金（青铜）]。

二、铜锡合金（青铜）

铜与锡的合金，不论是否含有其他元素。含有其他元素时，按重量计含锡量应大于其他各种元素的单项含量。当按重量计含锡量在3%及以上时，锌的含量可大于锡的含量，但必须小于10%。

三、铜镍锌合金（德银）

铜、镍、锌的合金，不论是否含有其他元素，按重量计含镍量在5%及以上[参见铜锌合金（黄铜）]。

四、铜镍合金

铜与镍的合金，不论是否含有其他元素，但按重量计含锌量不得大于1%。含有其他元素时，按重量计含镍量应大于其他各种元素的单项含量。

(c) any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

2. Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

3. Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

4. Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **74.01** | **铜锍；沉积铜（泥铜）：** | | | | | | | **Copper mattes; cement copper (precipitated copper):** |
| 7401.0000 | 铜锍，沉积铜（泥铜） | | 11 | 17 | | 千克 | | Copper mattes; cement copper (precipitated copped) |
| 7401.0000 10 | 沉积铜（泥铜） | 2 | 11 | 17 | | 千克 | 9A | cement copper (precipitated copped) |
| 7401.0000暂 90 | 铜锍 | 0 | 11 | 17 | | 千克 | | Copper mattes |
| **74.02** | **未精炼铜；电解精炼用的铜阳极：** | | | | | | | **Unrefined copper; copper anodes for electrolytic refining:** |
| 7402.0000暂 | 未精炼铜；电解精炼用的铜阳极 | 0 | 11 | 17 | | 千克 | | Unrefined copper; copper anodes for electrolytic refining |
| 7402.0000暂 01 | 未精炼铜、电解精炼用铜阳极（含黄金价值部分） | 0 | 11 | 0 | | 千克 | | Unrefined copper, copper anodes for electrolytic refining (containing gold value part) |
| 7402.0000暂 90 | 未精炼铜、电解精炼用铜阳极（非黄金价值部分） | 0 | 11 | 17 | | 千克 | | Unrefined copper, copper anodes for electrolytic refining (not containing gold value part) |
| **74.03** | **未锻轧的精炼铜及铜合金：** | | | | | | | **Refined copper and copper alloys, unwrought:** |
| | -精炼铜： | | | | | | | -Refined copper: |
| | --阴极及阴极型材： | | | | | | | --Cathodes and sections of cathodes: |
| | ---阴极： | | | | | | | ---Cathodes: |
| 7403.1111暂 | ----按重量计铜含量超过99.9935%的 | 0 | 11 | 17 | | 千克 | | ----Containing at least 99.9935% by weight of copper |
| 7403.1111暂 01 | 高纯阴极铜（99.9999% > 铜含量 > 99.9935%）（未锻轧的） | 0 | 11 | 17 | | 千克 | | Higher purity copper cathode (99.9999% > copper content > 99.9935%) |
| 7403.1111暂 90 | 高纯阴极铜（铜含量≥99.9999%）未锻轧的 | 0 | 11 | 17 | | 千克 | | Higher purity copper cathode (copper content ≥ 99.9999%), unwrought |
| 7403.1119暂 | ----其他 | 0 | 11 | 17 | | 千克 | | ----Other |
| 7403.1190暂 | ---阴极型材 | 0 | 11 | 17 | | 千克 | | ---Sections of cathodes |
| 7403.1200暂 | --线锭 | 0 | 11 | 17 | | 千克 | | --Wire-bars |
| 7403.1300暂 | --坯段 | 0 | 11 | 17 | | 千克 | | --Billets |
| 7403.1900暂 | --其他 | 0 | 11 | 17 | | 千克 | | --Other |
| | -铜合金： | | | | | | | -Copper alloys: |
| 7403.2100 | --铜锌合金（黄铜） | 1 | 14 | 17 | | 千克 | | --Copper-zinc base alloys (brass) |
| 7403.2200 | --铜锡合金（青铜） | 1 | 17 | 17 | | 千克 | | --Copper-tin base alloys (bronze) |
| 7403.2900 | --其他铜合金（税目74.05的铜母合金除外） | 1 | 17 | 17 | | 千克 | | --Other copper alloys (other than master alloys of heading No.74.05) |
| **74.04** | **铜废碎料：** | | | | | | | **Copper waste and scrap:** |
| 7404.0000暂 | 铜废碎料 | 0 | 11 | 17 | | 千克 | | Copper waste and scrap |
| 7404.0000暂 10 | 以回收铜为主的废电机等（包括废电机、电线、电缆、五金电器） | 0 | 11 | 17 | | 千克 | AP | Waste electric machines, waste wires, cables, mainly for recoverying copper |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7404.0000暂 90 | 其他铜废碎料 | 0 | 11 | 17 | | 千克 | A | Other copper waste and scrap |
| **74.05** | **铜母合金：** | | | | | | | **Master alloys of copper：** |
| 7405.0000 | 铜母合金 | 4 | 17 | 17 | | 千克 | | Master alloys of copper |
| **74.06** | **铜粉及片状粉末：** | | | | | | | **Copper powders and flakes：** |
| | -非片状粉末： | | | | | | | -Powders of non-lamellar structure： |
| 7406.1010 | ---精炼铜制 | 3 | 14 | 17 | | 千克 | | ---Of refined copper |
| 7406.1020 | ---铜镍合金(白铜)或铜镍锌合金(德银)制 | 6 | 40 | 17 | | 千克 | | ---Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver) |
| 7406.1030 | ---铜锌合金(黄铜)制 | 6 | 30 | 17 | | 千克 | | ---Of copper-zinc base alloys (brass) |
| 7406.1040 | ---铜锡合金(青铜)制 | 6 | 30 | 17 | | 千克 | | ---Of copper-tin base alloys (bronze) |
| 7406.1090 | ---其他铜合金制 | 6 | 30 | 17 | | 千克 | | ---Other |
| | -片状粉末： | | | | | | | -Powders of lamellar structure; flakes： |
| 7406.2010 | ---精炼铜制 | 4 | 14 | 17 | | 千克 | | ---Of refined copper |
| 7406.2020 | ---铜镍合金(白铜)或铜镍锌合金(德银)制 | 6 | 40 | 17 | | 千克 | | ---Of copper-nickel base alloys (cupronick el) or copper-nickel-zinc base alloys (nickel silver) |
| 7406.2090 | ---其他铜合金制 | 6 | 30 | 17 | | 千克 | | ---Other |
| **74.07** | **铜条、杆、型材及异型材：** | | | | | | | **Copper bars, rods and profiles：** |
| | -精炼铜制： | | | | | | | -Of refined copper： |
| 7407.1010 | ---铬锆铜制 | 4 | 14 | 17 | 9 | 千克 | | ---Chrome-zircorium-copper |
| 7407.1090 | ---其他 | 4 | 14 | 17 | | 千克 | | ---Other |
| | -铜合金制： | | | | | | | -Of copper alloys： |
| | --铜锌合金(黄铜) | | | | | | | --Of copper-zinc base alloys (brass)： |
| | ---铜条、杆： | | | | | | | ---Of copper bars, rods： |
| 7407.2111 | ----直线度≤0.5毫米/米 | 7 | 20 | 17 | 9 | 千克 | | ----Linearity≤0.5mm/m |
| 7407.2119 | ----其他 | 7 | 20 | 17 | 9 | 千克 | | ----Other |
| 7407.2190 | ---其他 | 7 | 20 | 17 | 9 | 千克 | | ---Other |
| 7407.2900 | --其他 | 7 | 20 | 17 | 9 | 千克 | | --Other |
| **74.08** | **铜丝：** | | | | | | | **Copper wire：** |
| | -精炼铜制： | | | | | | | -Of refined copper： |
| 7408.1100 | --最大截面尺寸超过6毫米 | 4 | 14 | 17 | 9 | 千克 | | --Of which the maximum cross-sectional dimension exceeds 6mm |
| 7408.1900 | --其他 | | 14 | 17 | | 千克 | | --Other |
| 7408.1900暂 01 | 其他含氧量<5PPM的精炼铜丝(截面尺寸≤6mm) | 2 | 14 | 17 | 9 | 千克 | | Other refined copper wire, containing oxygen less than 5PPM(cross-sectional dimension≤6mmm) |
| 7408.1900 90 | 其他截面尺寸≤6mm的精炼铜丝 | 4 | 14 | 17 | 9 | 千克 | | Other refined copper wire, cross-sectional dimension ≤6mm |
| | -铜合金制： | | | | | | | -Of copper alloys： |
| 7408.2100 | --铜锌合金(黄铜) | 7 | 20 | 17 | 9 | 千克 | | --Of copper-zinc base alloys (brass) |
| | --铜镍合金(白铜)或铜镍锌合金(德银)： | | | | | | | --Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver)： |
| 7408.2210 | ---铜镍锌铅合金(加铅德银)丝 | 8 | 40 | 17 | 9 | 千克 | | ---Wire of nickel copper zinc lead base alloy |
| 7408.2290 | ---其他 | 8 | 40 | 17 | | 千克 | | ---Other |
| 7408.2900 | --其他 | 7 | 20 | 17 | 9 | 千克 | | --Other |
| **74.09** | **铜板、片及带，厚度超过0.15毫米：** | | | | | | | **Copper plates, sheets and strip, of a thickness exceeding 0.15mm：** |
| | -精炼铜制： | | | | | | | -Of refined copper： |
| | --盘卷的： | | | | | | | --In coils： |
| 7409.1110 | ---含氧量不超过10PPM的 | 4 | 14 | 17 | 9 | 千克 | | ---Containing oxygen not exceeding 10ppm |
| 7409.1190 | ---其他 | 4 | 14 | 17 | 9 | 千克 | | ---Other |
| 7409.1900 | --其他 | 4 | 14 | 17 | 9 | 千克 | | --Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -铜锌合金(黄铜)制: | | | | | | | -Of copper-zinc base alloys (brass): |
| 7409.2100 | --盘卷的 | 7 | 20 | 17 | 9 | 千克 | | --In coils |
| 7409.2900 | --其他 | 7 | 20 | 17 | 9 | 千克 | | --Other |
| | -铜锡合金(青铜)制: | | | | | | | -Of copper-tin base alloys (bronze): |
| 7409.3100 | --盘卷的 | 7 | 20 | 17 | 9 | 千克 | | --In coils |
| 7409.3900 | --其他 | 7 | 20 | 17 | 9 | 千克 | | --Other |
| 7409.4000 | -铜镍合金(白铜)或铜镍锌合金(德银)制 | 7 | 40 | 17 | 9 | 千克 | | -Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) |
| 7409.9000 | -其他铜合金制 | 7 | 20 | 17 | 9 | 千克 | | -Of other copper alloys |
| **74.10** | **铜箔(不论是否印花或用纸、纸板、塑料或类似材料衬背),厚度(衬背除外)不超过0.15毫米:** | | | | | | | **Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm:** |
| | -无衬背: | | | | | | | -Not backed: |
| 7410.1100 | --精炼铜制 | 4 | 14 | 17 | 17 | 千克 | | --Of refined copper |
| | --铜合金制: | | | | | | | --Of copper alloys: |
| 7410.1210 | ---铜镍合金(白铜)或铜镍锌合金(德银) | 7 | 40 | 17 | 13 | 千克 | | ---Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver) |
| 7410.1290 | ---其他 | 7 | 20 | 17 | 13 | 千克 | | ---Other |
| | -有衬背: | | | | | | | -Backed: |
| | --精炼铜制: | | | | | | | --Of refined copper: |
| 7410.2110 | ---印制电路用覆铜板 | 4 | 14 | 17 | 17 | 千克 | | ---Copper-clad board used to print circuit |
| 7410.2190 | ---其他 | 4 | 14 | 17 | 13 | 千克 | | ---Other |
| | --铜合金制: | | | | | | | --Of copper alloys: |
| 7410.2210 | ---铜镍合金(白铜)或铜镍锌合金(德银) | 7 | 40 | 17 | 13 | 千克 | | ---Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver) |
| 7410.2290 | ---其他 | 7 | 20 | 17 | 13 | 千克 | | ---Other |
| **74.11** | **铜管:** | | | | | | | **Copper tubes and pipes:** |
| | -精炼铜制: | | | | | | | -Of refined copper: |
| | ---外径不超过25毫米的: | | | | | | | ---Having an outside diameter not exceeding 25mm: |
| 7411.1011 | ----带有螺纹或翅片的 | 4 | 14 | 17 | 13 | 千克 | | ----Threaded or with fins |
| 7411.1019 | ----其他 | | 14 | 17 | 13 | 千克 | | ----Other |
| 7411.1019[暂] 01 | 其他含氧量<5PPM,外径≤25mm的精炼铜管 | 2 | 14 | 17 | 13 | 千克 | | Other refined copper wire, containing oxygen less than 5PPM, having an outside diameter not exceeding 25mm |
| 7411.1019 90 | 外径≤25mm的其他精炼铜管 | 4 | 14 | 17 | 13 | 千克 | | Refined copper tubing, outer diameter≤25mm |
| 7411.1020 | ---外径超过70毫米的 | 4 | 14 | 17 | 13 | 千克 | | ---Having an outside diameter exceeding 70mm |
| 7411.1090 | ---其他 | 4 | 14 | 17 | 13 | 千克 | | ---Other |
| | -铜合金制: | | | | | | | -Of copper alloys: |
| | --铜锌合金(黄铜): | | | | | | | --Of copper-zinc base alloys(brass): |
| 7411.2110 | ---盘卷的 | 7 | 20 | 17 | 13 | 千克 | | ---In coils |
| 7411.2190 | ---其他 | 7 | 20 | 17 | 13 | 千克 | | ---Other |
| 7411.2200 | --铜镍合金(白铜)或铜镍锌合金(德银) | 7 | 40 | 17 | 13 | 千克 | | --Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver) |
| 7411.2900 | --其他 | 7 | 20 | 17 | 13 | 千克 | | --Other |
| **74.12** | **铜制管子附件(例如,接头、肘管、管套):** | | | | | | | **Copper tube or pipe fittings (for example, couplings, elbows, sleeves):** |
| 7412.1000 | -精炼铜制 | 4 | 14 | 17 | | 千克 | | -Of refined copper |
| | -铜合金制: | | | | | | | -Of copper alloys: |

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|---|---|---|---|---|---|---|---|---|
| 7412.2010 | ---铜镍合金(白铜)或铜镍锌合金(德银) | 7 | 40 | 17 | | 千克 | | ---Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver) |
| 7412.2090 | ---其他 | 7 | 20 | 17 | | 千克 | | ---Other |
| **74.13** | **非绝缘的铜丝绞股线、缆、编带及类似品:** | | | | | | | **Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated:** |
| 7413.0000 | 非绝缘的铜丝绞股线、缆、编带及类似品 | 5 | 14 | 17 | | 千克 | A | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated |
| **74.15** | **铜制或钢铁制带铜头的钉、平头钉、图钉、U形钉(税目83.05的货品除外)及类似品;铜制螺钉、螺栓、螺母、钩头螺钉、铆钉、销、开尾销、垫圈(包括弹簧垫圈)及类似品:** | | | | | | | **Nails, tacks, drawing pins, staples (other than those of heading No.83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper:** |
| 7415.1000 | -钉、平头钉、图钉、U形钉及类似品 | 8 | 80 | 17 | | 千克 | | -Nails and tacks, drawing pins, staples and similar articles |
| | -其他无螺纹制品: | | | | | | | -Other articles, not threaded: |
| 7415.2100 | --垫圈(包括弹簧垫圈) | 10 | 80 | 17 | | 千克 | | --Washers (including spring washers) |
| 7415.2900 | --其他 | 10 | 80 | 17 | | 千克 | | --Other |
| | -其他螺纹制品: | | | | | | | -Other threaded articles: |
| | --螺钉;螺栓及螺母: | | | | | | | --Screws; bolts and nuts: |
| 7415.3310 | ---木螺钉 | 8 | 80 | 17 | | 千克 | | ---Screws for wood |
| 7415.3390 | ---其他 | 8 | 80 | 17 | | 千克 | | ---Other |
| 7415.3900 | --其他 | 10 | 80 | 17 | | 千克 | | --Other |
| **74.18** | **餐桌、厨房或其他家用铜制器具及其零件;铜制擦锅器、洗刷擦光用的块垫、手套及类似品;铜制卫生器具及其零件:** | | | | | | | **Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper:** |
| | -餐桌、厨房或其他家用器具及其零件;擦锅器及洗刷擦光用的块垫、手套及类似品: | | | | | | | -Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: |
| 7418.1010 | ---擦锅器及洗刷擦光用的块垫、手套及类似品 | 18 | 80 | 17 | 9 | 千克 | A | ---Pot scourers and scouring or polishing pads, gloves and the like |
| 7418.1020 | ---非电热的铜制家用烹饪器具及其零件 | 20 | 80 | 17 | 9 | 千克 | A | ---Cooking apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper |
| 7418.1090暂 | ---其他 | 10 | 80 | 17 | 9 | 千克 | A | ---Other |
| 7418.2000暂 | -卫生器具及其零件 | 10 | 80 | 17 | 9 | 千克 | | -Sanitary ware and parts thereof |
| **74.19** | **其他铜制品:** | | | | | | | **Other articles of copper:** |
| 7419.1000 | -链条及其零件 | 14 | 80 | 17 | | 千克 | | -Chain and parts thereof |
| | -其他: | | | | | | | -Other: |
| | --铸造、模压、冲压或锻造,但未经进一步加工的: | | | | | | | --Cast, moulded, stamped or forged, but not further worked: |
| 7419.9110 | ---工业用 | 10 | 40 | 17 | | 千克 | | ---For technical use |
| 7419.9190 | ---其他 | 20 | 80 | 17 | 5 | 千克 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 7419.9920 | ---铜弹簧 | 10 | 40 | 17 | 5 | 千克 | | ---Copper springs |
| 7419.9930 | ---铜丝制的布(包括环形带) | 7 | 20 | 17 | 5 | 千克 | | ---Cloth (cincluding endless bands), of copper wire |
| 7419.9940 | ---铜丝制的网、格栅、网眼铜板 | 8 | 20 | 17 | 5 | 千克 | | ---Grill and netting, of copper wire expanded metal of copper |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7419.9950 | ---非电热的铜制家用供暖器具及其零件 | 20 | 80 | 17 | 5 | 千克 | | ---Heating apparatus of a kind used for dimestic purposes, non-electric, and parts thereof, of copper |
| | ---其他： | | | | | | | ---Other: |
| 7419.9991 | ----工业用 | 10 | 40 | 17 | | 千克 | | ----For technical use |
| 7419.9999 | ----其他 | 20 | 80 | 17 | 5 | 千克 | | ----Other |

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# 第七十五章
# 镍及其制品

**注释：**

本章所用有关名词解释如下：

一、条、杆

轧、挤、拔或锻制的实心产品，非成卷的，其全长截面均为圆形、椭圆形、矩形（包括正方形）、等边三角形或规则外凸多边形（包括相对两边为弧拱形，另外两边为等长平行直线的“扁圆形”及“变形矩形”）。对于矩形（包括正方形）、三角形或多边形截面的产品，其全长边角可经磨圆。矩形（包括“变形矩形”）截面的产品，其厚度应大于宽度的十分之一。所述条、杆也包括同样形状及尺寸的铸造或烧结产品。该产品在铸造或烧结后再经加工（简单剪修或去氧化皮的除外），但不具有其他税目所列制品或产品的特征。

二、型材及异型材

轧、挤、拔、锻制的产品或其他成型产品，不论是否成卷，其全长截面相同，但与条、杆、丝、板、片、带、箔、管的定义不相符合。同时也包括同样形状的铸造或烧结产品。该产品在铸造或烧结后再经加工（简单剪修或去氧化皮的除外），但不具有其他税目所列制品或产品的特征。

三、丝

盘卷的轧、挤或拔制实心产品，其全长截面均为圆形、椭圆形、矩形（包括正方形）、等边三角形或规则外凸多边形（包括相对两边为弧拱形，另外两边为等长平行直线的“扁圆形”及“变形矩形”）。对于矩形（包括正方形）、三角形或多边形截面的产品，其全长边角可经磨圆。矩形（包括“变形矩形”）截面的产品，其厚度应大于宽度的十分之一。

四、板、片、带、箔

成卷或非成卷的平面产品（税目 75.02 的未锻轧产品除外），截面均为厚度相同的实心矩形（不包括正方形），不论边角是否磨圆（包括相对两边为弧拱形，另外两边为等长平行直线的“变形矩形”），并且符合以下规格：

（一）矩形（包括正方形）的，厚度不超过宽度的十分之一；

（二）矩形或正方形以外形状的，任何尺寸，但不具有其他税目所列制品或产品的特征。

税目 75.06 还适用于具有花样（例如，凹槽、肋条形、格槽、珠粒及菱形）的板、片、带、箔以及穿孔、抛光、涂层或制成瓦楞形的这类产品，但不具有其他税目所列制品或产品的特征。

# Chapter 75
# Nickel and articles thereof

**Notes:**

In this Chapter the following expressions have the meanings hereby assigned to them:

1. Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform soild cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

2. Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

3. Wire

Rolled, extruded or drawn products, in coils, which have a uniform soild cross-section along their whole length in the shape of circles, ovals, rectangles (in cluding squares), equilateral triangles or regular convexpolygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

4. Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of soild rectangular (other than square) cross-section with or without rounded corners (including “ modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

(a) of rectanglular (including square) shape with a thickness not exceeding one-tenth of the width,

(b) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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五、管

全长截面及管壁厚度相同并只有一个闭合空间的空心产品，成卷或非成卷的，其截面为圆形、椭圆形、矩形（包括正方形）、等边三角形或规则外凸多边形。对于截面为矩形（包括正方形）、等边三角形或规则外凸多边形的产品，不论全长边角是否磨圆，只要其内外截面为同一圆心并为同样形状及同一轴向，也可视为管子。上述截面的管子可经抛光、涂层、弯曲、攻丝、钻孔、缩腰、胀口、成锥形或装法兰、颈圈或套环。

5. Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles of regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing crosssections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**子目注释：**

一、本章所用有关名词解释如下：

（一）非合金镍

按重量计镍及钴的含量至少为99%的金属，但：

1. 按重量计含钴量不超过1.5%；
2. 按重量计其他各种元素的含量不超过下表中规定的限量：

**其他元素表**

| 元　　素 | 所含重量百分比 |
|---|---|
| Fe　铁 | 0.5 |
| O　氧 | 0.4 |
| 其他元素，每种 | 0.3 |

（二）镍合金

按重量计含镍量大于其他元素单项含量的金属物质，但：

1. 按重量计含钴量超过1.5%；
2. 按重量计至少有一种其他元素的含量超过上表中规定的限量；
3. 除镍及钴以外，按重量计其他元素的总含量超过1%。

二、子目号7508.10所称“丝”，不受本章注释三的限制，仅适用于截面尺寸不超过6毫米的任何截面形状的产品，不论是否盘卷。

**Subheading Notes:**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Nickel, not alloyed

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

(ⅰ) the cobalt content by weight does not exceed 1.5%, and

(ⅱ) the content by weight of any other element does not exceed the limit specified in the following table:

**TABLE - Other elements**

| Element | Limiting content % by weight |
|---|---|
| Fe　Iron | 0.5 |
| O　Oxygen | 0.4 |
| Other elements, each | 0.3 |

(b) Nickel alloys

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

(ⅰ) the content by weight of cobalt exceeds 1.5%,

(ⅱ) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(ⅲ) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 3, for the purposes of subheading No.7508.10 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **75.01** | **镍锍、氧化镍烧结物及镍冶炼的其他中间产品：** | | | | | | | **Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy** |
| 7501.1000暂 | -镍锍 | 0 | 11 | 17 | | 千克 | 4xy | -Nickel mattes |
| | -氧化镍烧结物及镍冶炼的其他中间产品： | | | | | | | -Nickel oxide sinters and other intermediate products of nickel metallurgy: |
| 7501.2010暂 | ---镍湿法冶炼中间品 | 0 | 11 | 17 | | 千克 | 4xy | ---Intermediate products of nickel metallurgy by wet process |
| 7501.2090暂 | ---其他 | 0 | 11 | 17 | | 千克 | 4xy | ---Other |
| **75.02** | **未锻轧镍：** | | | | | | | **Unwrought nickel:** |
| | -非合金镍： | | | | | | | -Nickel, not alloyed: |
| 7502.1010暂 | ---按重量计镍、钴总量在99.99%及以上的，但钴含量不超过0.005% | 1 | 11 | 17 | | 千克 | 4xy | ---Containing 99.99% or more than by total weight of nickel and cobalt, but containing cobalt not exceeding 0.005% |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7502.1090暂 | ---其他 | 1 | 11 | 17 | | 千克 | 4xy | ---Other |
| 7502.2000 | -镍合金 | 3 | 11 | 17 | | 千克 | 4xy | -Nickel,alloys |
| **75.03** | **镍废碎料:** | | | | | | | **Nickel waste and scrap:** |
| 7503.0000暂 | 镍废碎料 | 1 | 11 | 17 | | 千克 | 4Axy | Nickel waste and scrap |
| **75.04** | **镍粉及片状粉末:** | | | | | | | **Nickel powders and flakes:** |
| 7504.0010 | ---非合金镍粉及片状粉末 | 4 | 17 | 17 | | 千克 | 3 | ---Nickel powders and flakes,not alloyed |
| 7504.0020 | ---合金镍粉及片状粉末 | 4 | 17 | 17 | | 千克 | | ---Nickel powders and flakes,alloys |
| **75.05** | **镍条、杆、型材及异型材或丝:** | | | | | | | **Nickel bars,rods,profiles and wire:** |
| | -条、杆、型材及异型材: | | | | | | | -Bars,rods and profiles: |
| 7505.1100 | --非合金镍制 | 6 | 14 | 17 | 5 | 千克 | | --Of nickel,not alloyed |
| 7505.1200 | --镍合金制 | 6 | 14 | 17 | 13 | 千克 | | --Of nickel alloys |
| | -丝: | | | | | | | -Wire: |
| 7505.2100 | --非合金镍制 | 6 | 17 | 17 | 5 | 千克 | | --Of nickel,not alloyed |
| 7505.2200 | --镍合金制 | 6 | 17 | 17 | 13 | 千克 | | --Of nickel alloys |
| **75.06** | **镍板、片、带、箔:** | | | | | | | **Nickel plates,sheets,strip and foil:** |
| 7506.1000 | -非合金镍制 | 6 | 14 | 17 | 5 | 千克 | | -Of nickel,not alloyed |
| 7506.2000 | -镍合金制 | 6 | 14 | 17 | | 千克 | | -Of nickel alloys |
| **75.07** | **镍管及管子附件(例如,接头、肘管、管套):** | | | | | | | **Nickel tubes,pipes and tube or pipe fittings (for example,couplings,elbows,sleeves):** |
| | -镍管: | | | | | | | -Tubes and pipes: |
| 7507.1100 | --非合金镍制 | 6 | 17 | 17 | | 千克 | | --Of nickel,not alloyed |
| 7507.1200 | --镍合金制 | 6 | 17 | 17 | 13 | 千克 | | --Of nickel alloys |
| 7507.2000 | -管子附件 | 6 | 17 | 17 | | 千克 | | -Tube or pipe fittings |
| **75.08** | **其他镍制品:** | | | | | | | **Other articles of nickel:** |
| | -镍丝布、网及格栅: | | | | | | | -Cloth,grill and netting,of nickel wire: |
| 7508.1010 | ---镍丝布 | 6 | 20 | 17 | | 千克 | | ---Wire cloth |
| 7508.1080 | ---其他工业用镍制品 | 6 | 40 | 17 | | 千克 | | ---Other articles of nickel,for technical use |
| 7508.1090 | ---其他 | 6 | 70 | 17 | | 千克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| 7508.9010 | ---电镀用镍阳极 | 4 | 14 | 17 | | 千克 | | ---Electroplating anodes |
| 7508.9080 | ---其他工业用镍制品 | 6 | 40 | 17 | | 千克 | | ---Other articles of nickel,for technical use |
| 7508.9090 | ---其他 | 6 | 70 | 17 | | 千克 | | ---Other |

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# 第七十六章
# 铝及其制品

**注释：**

本章所用有关名词解释如下：

一、条、杆

轧、挤、拔或锻制的实心产品，非成卷的，其全长截面均为圆形、椭圆形、矩形（包括正方形）、等边三角形或规则外凸多边形（包括相对两边为弧拱形，另外两边为等长平行直线的“扁圆形”及“变形矩形”）。对于矩形（包括正方形）、三角形或多边形截面的产品，其全长边角可经磨圆。矩形（包括“变形矩形”）截面的产品其厚度应大于宽度的十分之一。所述条、杆也包括同样形状及尺寸的铸造或烧结产品。该产品在铸造或烧结后再经加工（简单剪修或去氧化皮的除外），但不具有其他税目所列制品或产品的特征。

二、型材及异型材

轧、挤、拔、锻制的产品或其他成型产品，不论是否成卷，其全长截面相同，但与条、杆、丝、板、片、带、箔、管的定义不相符合。同时也包括同样形状的铸造或烧结产品。该产品在铸造或烧结后再经加工（简单剪修或去氧化皮的除外），但不具有其他税目所列制品或产品的特征。

三、丝

盘卷的轧、挤或拔制实心产品，其全长截面均为圆形、椭圆形、矩形（包括正方形）等边三角形或规则外凸多边形（包括相对两边为弧拱形，另外两边为等长平行直线的“扁圆形”及“变形矩形”）。对于矩形（包括正方形）、三角形或多边形截面的产品，其全长边角可经磨圆。矩形（包括“变形矩形”）截面的产品，其厚度应大于宽度的十分之一。

四、板、片、带、箔

成卷或非成卷的平面产品（税目76.01的未锻轧产品除外），截面均为厚度相同的实心矩形（不包括正方形），不论边角是否磨圆（包括相对两边为弧拱形，另外两边为等长平行直线的“变形矩形”），并且符合以下规格：

（一）矩形（包括正方形）的，厚度不超过宽度的十分之一；

（二）矩形或正方形以外形状的，任何尺寸，但不具有其他税目所列制品或产品的特征。

税目76.06和76.07还适用于具有花样（例如，凹槽、肋条形、格槽、珠粒及菱形）的板、片、带、箔以及穿孔、抛光、涂层或制成瓦楞形的这类产品，但不具有其他税目所列制品或产品的特征。

# Chapter 76
# Aluminium and articles thereof

**Notes:**

In this Chapter the following expressions have the meanings hereby assigned to them:

1. Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

2. Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which havebeen subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

3. Wire

Rolled, extruded or drawn products, in coils, which have a uniform soild cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

4. Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No.76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

(a) of rectanglular (including square) shape with a thickness not exceeding one-tenth of the width,

(b) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings No.76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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五、管

全长截面及管壁厚度相同并只有一个闭合空间的空心产品，成卷或非成卷的，其截面为圆形、椭圆形、矩形（包括正方形）、等边三角形或规则外凸多边形。对于截面为矩形（包括正方形）、等边三角形或规则外凸多边形的产品，不论全长边角是否磨圆，只要其内外截面为同一圆心并为同样形状及同一轴向，也可视为管子。上述截面的管子可经抛光、涂层、弯曲、攻丝、钻孔、缩腰、胀口、成锥形或装法兰、颈圈或套环。

5. Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**子目注释：**

一、本章所用有关名词解释如下：

（一）非合金铝

按重量计含铝量至少为99%的金属，但其他各种元素的含量不超过下表中规定的限量：

**其他元素表**

| 元　　素 | 所含重量百分比 |
|---|---|
| Fe+Si（铁+硅） | 1 |
| 其他元素（1），每种 | 0.1（2） |
| （1）其他元素，例如，铬、铜、镁、锰、镍、锌。<br>（2）含铜成分可大于0.1%，但不得大于0.2%，且铬和锰的含量均不得超过0.05%。 | |

（二）铝合金

按重量计含铝量大于其他元素单项含量的金属物质，但：

1. 按重量计至少有一种其他元素或铁加硅的含量大于上表中规定的限量；

2. 按重量计其他元素的总含量超过1%。

二、子目7616.91所称“丝”，不受本章注释三的限制，仅适用于截面尺寸不超过6毫米的任何截面形状产品，不论是否盘卷。

**Subheading Notes:**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Aluminium, not alloyed

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

**TABLE - Other elements**

| Element | Limiting content % by weight |
|---|---|
| Fe+Si (iron plus silicon) | 1 |
| Other elements (1), each | 0.1(2) |
| (1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.<br>(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%. | |

(b) Aluminium alloys

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

(ⅰ) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table;

(ⅱ) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading No.7616.91 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **76.01** | **未锻轧铝：** | | | | | | | **Unwrought aluminium:** |
| | -非合金铝： | | | | | | | -Aluminium, not alloyed: |
| 7601.1010 | ---按重量计含铝量在99.95%及以上 | 5 | 14 | 17 | | 千克 | | ---Containing by weight 99.95% or more of aluminium |
| 7601.1090[暂] | ---其他 | 0 | 14 | 17 | | 千克 | | ---Other |
| 7601.2000 | -铝合金 | 7 | 14 | 17 | | 千克 | | -Aluminium alloys |
| 7601.2000 10 | 碱金属含量（钠+钾+钙）<10ppm，氢含量<0.12毫升/100克铝的低碱精炼铝合金 | 7 | 14 | 17 | | 千克 | | The content of alkali metals (Na + K + calcium) < 10ppm, low alkali hydrogen content of < 0.12 ml / 100 grams of aluminum in the refining process of aluminum alloy |
| 7601.2000 90 | 其他未锻轧铝合金 | 7 | 14 | 17 | | 千克 | | Other unwrought aluminum alloy |
| **76.02** | **铝废碎料：** | | | | | | | **Aluminium waste and scrap:** |
| 7602.0000[暂] | 铝废碎料 | 0 | 14 | 17 | | 千克 | | Aluminium waste and scrap |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7602.0000[新] 10 | 以回收铝为主的废电线等(包括废电线、电缆、五金电器) | 0 | 14 | 17 | | 千克 | AP | Aluminium waste wires, cables, hardware and electric appliance, mainly for recoverying aluminium |
| 7602.0000[新] 90 | 其他铝废碎料 | 0 | 14 | 17 | | 千克 | A | Aluminium waste and scrap |
| **76.03** | **铝粉及片状粉末:** | | | | | | | **Aluminium powders and flakes:** |
| 7603.1000 | -非片状粉末 | 6 | 30 | 17 | | 千克 | | -Powders of non-lamellar structure |
| 7603.1000 10 | 颗粒<500μm 的微细球形铝粉(颗粒均匀,铝含量≥97%) | 6 | 30 | 17 | | 千克 | 3A | Microspherical aluminum powder, granularity < 500μm, containing≥97% by weight of aluminium |
| 7603.1000 90 | 其他非片状铝粉 | 6 | 30 | 17 | | 千克 | AB | Other powders of non-lamellar structure, of aluminium |
| 7603.2000 | -片状铝粉末 | 7 | 30 | 17 | | 千克 | | -Powders of lamellar structure; flakes |
| **76.04** | **铝条、杆、型材及异型材:** | | | | | | | **Aluminium bars, rods and profiles:** |
| | -非合金铝制: | | | | | | | -Of aluminium, not alloyed: |
| 7604.1010 | ---铝条、杆 | 5 | 30 | 17 | | 千克 | | ---Bars and rods |
| 7604.1090 | ---其他 | 5 | 30 | 17 | | 千克 | | ---Other |
| | -铝合金制: | | | | | | | -Of aluminium alloys: |
| 7604.2100 | --空心异型材 | 5 | 30 | 17 | 13 | 千克 | A | --Hollow profiles |
| | --其他: | | | | | | | --Other: |
| 7604.2910 | ---铝合金条、杆 | 5 | 30 | 17 | | 千克 | | ---Bars and rods |
| 7604.2910 10 | 铝合金条、杆,在 293K(20 摄氏度)时的极限抗拉强度能达到 460 兆帕(0.46×109 牛顿/平方米)或更大 | 5.0 | 30 | 17 | 0 | 千克 | 3A | Aluminum alloy bar and rod〔tensile strength reaches at least 460 Mpa($0.46\times10^9$ N/m$^2$) at 293k(20℃)〕 |
| 7604.2910 90 | 其他铝合金制条、杆,截面周长小于 210 毫米 | 5.0 | 30 | 17 | 0 | 千克 | A | Other aluminum alloy bar and rod, cross-section perimeter≤210mm |
| 7604.2990 | ---其他 | 5 | 30 | 17 | 13 | 千克 | A | ---Other |
| **76.05** | **铝丝:** | | | | | | | **Aluminium wire:** |
| | -非合金铝制: | | | | | | | -Of aluminium, not alloyed: |
| 7605.1100 | --最大截面尺寸超过 7 毫米 | 8 | 17 | 17 | | 千克 | | --Of which the maximum cross-sectional dimension exceeding 7mm |
| 7605.1900 | --其他 | 8 | 17 | 17 | | 千克 | | --Other |
| | -铝合金制: | | | | | | | -Of aluminium alloys: |
| 7605.2100 | --最大截面尺寸超过 7 毫米 | 8 | 17 | 17 | | 千克 | | --Of which the maximum cross-sectional dimension exceeding 7mm |
| 7605.2900 | --其他 | 8 | 17 | 17 | | 千克 | | --Other |
| **76.06** | **铝板、片及带,厚度超过 0.2 毫米:** | | | | | | | **Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm:** |
| | -矩形(包括正方形): | | | | | | | -Rectangular (including square): |
| | --非合金铝制: | | | | | | | --Of aluminium, not alloyed: |
| | ---厚度在 0.30 毫米及以上,但不超过 0.36 毫米: | | | | | | | ---Of a thickness of 0.30mm or more but not exceeding 0.36mm: |
| 7606.1121 | ----铝塑复合的 | 6 | 50 | 17 | 13 | 千克 | A | ----Aluminum-plastic composite |
| 7606.1129[新] | ----其他 | 4 | 50 | 17 | 13 | 千克 | A | ----Other |
| | ---其他: | | | | | | | ---Other: |
| 7606.1191 | ----铝塑复合的 | 6 | 30 | 17 | 13 | 千克 | A | ----Aluminum-plastic composite |
| 7606.1199 | ----其他 | 6 | 30 | 17 | 13 | 千克 | A | ----Other |
| | --铝合金制: | | | | | | | --Of aluminium alloys: |
| 7606.1220 | ---厚度小于 0.28 毫米 | 6 | 30 | 17 | 13 | 千克 | A | ---Of a thickness less than 0.28mm |
| 7606.1230 | ---厚度在 0.28 毫米及以上,但不超过 0.35 毫米 | 6 | 30 | 17 | 13 | 千克 | A | ---Of a thickness of 0.28mm or more but not exceeding 0.35mm |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | ---厚度在超过0.35毫米以上,但不超过4毫米: | | | | | | | ---Of a thickness more than 0.35mm but not exceeding 4mm: |
| 7606.1251 | ----铝塑复合的 | 6 | 50 | 17 | 13 | 千克 | A | ----Aluminum-plastic composite |
| 7606.1259 | ----其他 | 6 | 50 | 17 | 13 | 千克 | A | ----Other |
| 7606.1290 | ---其他 | 6 | 50 | 17 | 13 | 千克 | A | ---Other |
| | -其他: | | | | | | | -Other: |
| 7606.9100 | --非合金铝制 | 6 | 30 | 17 | 13 | 千克 | | --Of aluminium, not alloyed |
| 7606.9200 | --铝合金制 | 10 | 30 | 17 | 13 | 千克 | A | --Of aluminium alloys |
| **76.07** | **铝箔(不论是否印花或用纸、纸板、塑料或类似材料衬背),厚度(衬背除外)不超过0.2毫米:** | | | | | | | **Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm:** |
| | -无衬背: | | | | | | | -Not backed: |
| | --轧制后未经进一步加工的: | | | | | | | --Rolled but not further worked: |
| 7607.1110 | ---厚度不超过0.007毫米 | 6 | 35 | 17 | 15 | 千克 | | ---Of a thickness not exceeding 0.007mm |
| 7607.1120 | ---厚度大于0.007毫米,但不超过0.01毫米 | 6 | 35 | 17 | 15 | 千克 | | ---Of a thickness exceeding 0.007mm, but not exceeding 0.01mm |
| 7607.1190 | ---其他 | 6 | 35 | 17 | 15 | 千克 | | ---Other |
| 7607.1900 | --其他 | | 35 | 17 | 15 | 千克 | | --Other |
| 7607.1900[暂] 01 | 化成箔(厚度≤0.2mm) | 3 | 35 | 17 | 15 | 千克 | | Formed foils(thickness≤0.2mm) |
| 7607.1900 90 | 其他无衬背铝箔(厚度≤0.2mm) | 6 | 35 | 17 | 15 | 千克 | | Other aluminum foils without lining back(thickness≤0.2mm) |
| 7607.2000 | -有衬背 | 6 | 35 | 17 | 15 | 千克 | | -Backed |
| **76.08** | **铝管:** | | | | | | | **Aluminium tubes and pipes:** |
| 7608.1000 | -非合金铝制 | 8 | 30 | 17 | 13 | 千克 | | -Of aluminium, not alloyed |
| | -铝合金制: | | | | | | | -Of aluminium alloys: |
| 7608.2010 | ---外径不超过10厘米的 | 8 | 30 | 17 | 13 | 千克 | | ---Having an outside diameter not exceeding 10cm |
| 7608.2010 10 | 外径≤10厘米的管状铝合金[在293K(20摄氏度)时的极限抗拉强度能达到460兆帕($0.46\times10^9$牛顿/平方米)或更大] | 8 | 30 | 17 | 13 | 千克 | 3A | Tube aluminum alloy, outer diameter ≤ 10cm, can reach at least 460 MPa-Pa($0.46\times10^9$ N/m$^2$) at 293K (20℃) |
| 7608.2010 90 | 外径≤10厘米的其他合金制铝管 | 8 | 30 | 17 | 13 | 千克 | A | Other alloy aluminum pipes, outer diameter≤10 cm |
| | ---其他: | | | | | | | ---Other: |
| 7608.2091 | ----壁厚不超过25毫米 | 8 | 30 | 17 | 13 | 千克 | | ----Having a wall thickness not exceeding 25mm |
| 7608.2091 10 | 外径>10厘米,壁厚≤25毫米的管状铝合金[在293K(20摄氏度)时的极限抗拉强度能达到460兆帕($0.46\times10^9$牛顿/平方米)或更大] | 8 | 30 | 17 | 13 | 千克 | 3A | Tubular aluminum alloy, outer diameter>10 cm, wall thickness ≤25mm, can reach at least 460 MPa($0.46\times10^9$N/m$^2$) at 293K (20℃) |
| 7608.2091 90 | 外径>10厘米,壁厚≤25毫米的其他合金制铝管 | 8 | 30 | 17 | 13 | 千克 | A | Other alloy aluminum pipes, outer diameter>10 cm, wall thickness ≤25mm |
| 7608.2099 | ----其他 | 8 | 30 | 17 | 13 | 千克 | | ----Ohter |
| 7608.2099 10 | 外径>10厘米,其他管状铝合金[在293K(20摄氏度)时的极限抗拉强度能达到460兆帕($0.46\times10^9$牛顿/平方米)或更大] | 8 | 30 | 17 | 13 | 千克 | 3A | The tensile strength of tube aluminum alloy can reach at least 460 MPa($0.46\times10^9$N/m$^2$) at 293K (20℃) |
| 7608.2099 90 | 外径>10厘米,其他合金制铝管 | 8 | 30 | 17 | 13 | 千克 | A | Other aluminium tubes and pipes, alloys |
| **76.09** | **铝制管子附件(例如,接头、肘管、管套):** | | | | | | | **Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves):** |
| 7609.0000 | 铝制管子附件(例如,接头、肘管、管套) | 8 | 35 | 17 | 13 | 千克 | | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **76.10** | **铝制结构体(税目94.06的活动房屋除外)及其部件(例如,桥梁及桥梁体段、塔、格构杆、屋顶、屋顶框架、门窗及其框架、门槛、栏杆、支柱及立柱);上述结构体用的已加工铝板、杆、型材、异型材、管子及类似品:** | | | | | | | **Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures:** |
| 7610.1000 | -门窗及其框架、门槛 | 25 | 80 | 17 | 13 | 千克 | | -Doors, windows and their frames and thresholds for doors |
| 7610.9000 | -其他 | 6 | 50 | 17 | 13 | 千克 | | -Other |
| **76.11** | **盛装物料用的铝制囤、柜、罐、桶及类似容器(装压缩气体或液化气体的除外),容积超过300升,不论是否衬里或隔热,但无机械或热力装置:** | | | | | | | **Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:** |
| 7611.0000 | 盛装物料用的铝制囤、柜、罐、桶及类似容器(装压缩气体或液化气体的除外),容积超过300升,不论是否衬里或隔热,但无机械或热力装置 | 12 | 35 | 17 | 13 | 千克 | | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300L whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment |
| **76.12** | **盛装物料用的铝制桶、罐、听、盒及类似容器,包括软管容器及硬管容器(装压缩气体或液化气体的除外),容积不超过300升,不论是否衬里或隔热,但无机械或热力装置:** | | | | | | | **Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:** |
| 7612.1000 | -软管容器 | 12 | 50 | 17 | 13 | 千克 | | -Collapsible tubular containers |
| | -其他: | | | | | | | -Other: |
| 7612.9010 | ---易拉罐及罐体 | 30 | 100 | 17 | 13 | 千克 | A | ---Tear tab ends and bodies thereof |
| 7612.9090 | ---其他 | 12 | 70 | 17 | 13 | 千克 | | ---Other |
| **76.13** | **装压缩气体或液化气体用的铝制容器:** | | | | | | | **Aluminium containers for compressed or liquefied gas:** |
| 7613.0010 | ---零售包装用 | 12 | 70 | 17 | 13 | 千克 | | ---For retail packing |
| 7613.0090 | ---其他 | 6 | 17 | 17 | 13 | 千克 | 6 | ---Other |
| **76.14** | **非绝缘的铝制绞股线、缆、编带及类似品:** | | | | | | | **Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:** |
| 7614.1000 | -带钢芯的 | 6 | 20 | 17 | 13 | 千克 | A | -With steel core |
| 7614.9000 | -其他 | 6 | 20 | 17 | 13 | 千克 | | -Other |
| **76.15** | **餐桌、厨房或其他家用铝制器具及其零件;铝制擦锅器、洗刷擦光用的块垫、手套及类似品;铝制卫生器具及其零件:** | | | | | | | **Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium:** |
| | -餐桌、厨房或其他家用器具及其零件;擦锅器及洗刷擦光用的块垫、手套及类似品: | | | | | | | -Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: |
| 7615.1010 | --擦锅器、洗刷、擦光用的块垫、手套及类似品 | 18 | 90 | 17 | 13 | 千克 | A | --Pot scourers and scouring or polishing pads, gloves and the like |
| 7615.1090[暂] | --其他 | 10 | 90 | 17 | 13 | 千克 | | --Other |
| 7615.1090[暂] 10 | 铝制高压锅 | 10 | 90 | 17 | 13 | 千克 | A | Aluminum pressure cooker |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7615.1090[新] 90 | 其他餐桌厨房等家用铝制器具及其零件 | 10 | 90 | 17 | 13 | 千克 | A | Other household aluminum utensils used on dining tables and in kitchens and parts thereof |
| 7615.2000 | -卫生器具及其零件 | 18 | 90 | 17 | 13 | 千克 | | -Sanitary ware and parts thereof |
| **76.16** | **其他铝制品：** | | | | | | | **Other articles of aluminium：** |
| 7616.1000 | -钉、平头钉、U形钉(税目83.05的货品除外)、螺钉、螺栓、螺母、钩头螺钉、铆钉、销、开尾销、垫圈及类似品 | 10 | 40 | 17 | 13 | 千克 | | -Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles |
| | -其他： | | | | | | | -Other： |
| 7616.9100 | --铝丝制的布、网、篱及格栅 | 10 | 40 | 17 | 13 | 千克 | | --Cloth, grill, netting and fencing, of aluminium wire |
| | --其他： | | | | | | | --Other： |
| 7616.9910 | ---工业用 | 10 | 40 | 17 | 13 | 千克 | | ---For technical use |
| 7616.9910 10 | 高度小于直径的柱形实心体铝合金[在293K(20摄氏度)时的极限抗拉强度能达到460兆帕($0.46\times10^9$牛顿/平方米)或更大] | 10 | 40 | 17 | 13 | 千克 | 3 | Aluminum of cylinder shape with height less than diameter[tensile strengh can reach 460 MPa ($0.46\times10^9$N/$m^2$) or more at 293k (20℃)] |
| 7616.9910 90 | 其他工业用铝制品(不包括铝丝布、网、格栅及栅栏) | 10 | 40 | 17 | 13 | 千克 | | Other articles of alumnum for thechnical use (other than cloth, grill, netting and fencing, of aluminum wire) |
| 7616.9990 | ---其他 | 15 | 80 | 17 | 13 | 千克 | | ---Other |

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# 第七十八章
# 铅及其制品

**注释：**

本章所用有关名词解释如下：

一、条、杆

轧、挤、拔或锻制的实心产品，非成卷的，其全长截面均为圆形、椭圆形、矩形（包括正方形）、等边三角形或规则外凸多边形（包括相对两边为弧拱形，另外两边为等长平行直线的“扁圆形”及“变形矩形”）。对于矩形（包括正方形）、三角形或多边形截面的产品，其全长边角可经磨圆。矩形（包括“变形矩形”）截面的产品，其厚度应大于宽度的十分之一。所述条、杆也包括同样形状及尺寸的铸造或烧结产品。该产品在铸造或烧结后再经加工（简单剪修或去氧化皮的除外），但不具有其他税目所列制品或产品的特征。

二、型材及异型材

轧、挤、拔、锻制的产品或其他成型产品，不论是否成卷，其全长截面相同，但与条、杆、丝、板、片、带、箔、管的定义不相符合。同时也包括同样形状的铸造或烧结产品。该产品在铸造或烧结后再结加工（简单剪修或去氧化皮的除外），但不具有其他税目所列制品或产品的特征。

三、丝

盘卷的轧、挤或拔制实心产品，其全长截面均为圆形、椭圆形、矩形（包括正方形）、等边三角形或规则外凸多边形（包括相对两边为弧拱形，另外两边为等长平行直线的“扁圆形”及“变形矩形”）。对于矩形（包括正方形）、三角形或多边形截面的产品，其全长边角可经磨圆。矩形（包括“变形矩形”）截面的产品，其厚度应大于宽度的十分之一。

四、板、片、带、箔

成卷或非成卷的平面产品（税目78.01的未锻轧产品除外），截面均为厚度相同的实心矩形（不包括正方形），不论边角是否磨圆（包括相对两边为弧拱形，另外两边为等长平行直线的“变形矩形”），并且符合以下规格：

（一）矩形（包括正方形）的，厚度不超过宽度的十分之一，

（二）矩形或正方形以外形状的，任何尺寸，但不具有其他税目所列制品或产品的特征。

税目78.04还适用于具有花样（例如，凹槽、肋条形、格槽、珠粒及菱形）的板、片、带、箔以及穿孔、抛光、涂层或制成瓦楞形的这类产品，但不具有其他税目所列制品或产品的特征。

# Chapter 78
# Lead and articles thereof

**Notes:**

In this Chapter the following expressions have the meanings hereby assigned to them:

1. Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

2. Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

3. Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

4. Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No.78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

(a) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

(b) of a shape other than rectangular or square, of any size, proviede that they do not assume the character of articles or products of other headings.

Heading No.78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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五、管

全长截面及管壁厚度相同并只有一个闭合空间的实心产品，成卷或非成卷的，其截面为圆形、椭圆形、矩形（包括正方形）、等边三角形或规则外凸多边形。对于截面为矩形（包括正方形）、等边三角形或规则外凸多边形的产品，不论全长边角是否磨圆，只要其内外截面为同一圆心并为同样形状及同一轴向，也可视为管子。上述截面的管子可经抛光、涂层、弯曲、攻丝、钻孔、缩腰、胀口、成锥形或装法兰、颈圈或套环。

5. Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**子目注释：**

本章所称“精炼铅”，是指：

按重量计含铅量至少为99.9%的金属，但其他各种元素的含量不超过下表中规定的限量：

**Subheading Note:**

In this Chapter the expression “refined lead” means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

其他元素表

| 元　素 | 所含重量百分比 |
|---|---|
| Ag　银 | 0.02 |
| As　砷 | 0.005 |
| Bi　铋 | 0.05 |
| Ca　钙 | 0.002 |
| Cd　镉 | 0.002 |
| Cu　铜 | 0.08 |
| Fe　铁 | 0.002 |
| S　硫 | 0.002 |
| Sb　锑 | 0.005 |
| Sn　锡 | 0.005 |
| Zn　锌 | 0.002 |
| 其他（例如碲），每种 | 0.001 |

TABLE — Other elements

| Element | | Limiting centen% by weight |
|---|---|---|
| Ag | Silver | 0.02 |
| As | Arsenic | 0.005 |
| Bi | Bismuth | 0.05 |
| Ca | Calcium | 0.002 |
| Cd | Cadmium | 0.002 |
| Cu | Copper | 0.08 |
| Fe | Iron | 0.002 |
| S | Sulphur | 0.002 |
| Sb | Antimony | 0.005 |
| Sn | Tin | 0.005 |
| Zn | Zinc | 0.002 |
| Other(for example Te), each | | 0.001 |

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **78.01** | **未锻轧铅：** | | | | | | | **Unwrought lead:** |
| 7801.1000 | -精炼铅 | 3 | 20 | 17 | | 千克 | | -Refined lead |
| | -其他： | | | | | | | -Other: |
| 7801.9100 | --按重量计所含其他元素是以锑为主的 | 3 | 20 | 17 | | 千克 | | --Containing by weight antimony as the principal other element |
| 7801.9900 | --其他 | 3 | 20 | 17 | | 千克 | | --Other |
| **78.02** | **铅废碎料：** | | | | | | | **Lead waste and scrap:** |
| 7802.0000 | 铅废碎料 | 1.5 | 10 | 17 | | 千克 | 9 | Lead waste and scrap |
| **78.04** | **铅板、片、带、箔；铅粉及片状粉末：** | | | | | | | **Lead plates sheets, strip and foil; lead powders and flakes:** |
| | -板、片、带、箔： | | | | | | | -Plates, sheets, strip and foil: |
| 7804.1100 | --片、带及厚度（衬背除外）不超过0.2毫米的箔 | 6 | 30 | 17 | 5 | 千克 | | --Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2mm |
| 7804.1900 | --其他 | 6 | 30 | 17 | | 千克 | | --Other |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 7804.2000 | -粉末及片状粉末 | 6 | 35 | 17 | | 千克 | | -Powders and flakes |
| **78.06** | **其他铅制品：** | | | | | | | **Other articles of lead:** |
| 7806.0010 | ---铅条、杆、型材及异型材或丝 | 6 | 30 | 17 | | 千克 | | ---Lead bars, rods, profiles and wire |
| 7806.0090 | ---其他 | 6 | 40 | 17 | | 千克 | | ---Other |

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# 第七十九章
# 锌及其制品

**注释：**

本章所用名词解释如下：

一、条、杆

轧、挤、拔或锻制的实心产品，非成卷的，其全长截面均为圆形、椭圆形、矩形（包括正方形）、等边三角形或规则外凸多边形（包括相对两边为弧拱形，另外两边为等长平行直线的“扁圆形”及“变形矩形”）。对于矩形（包括正方形）、三角形或多边形截面的产品，其全长边角可经磨圆。矩形（包括“变形矩形”）截面的产品，其厚度应大于宽度的十分之一。所述条、杆也包括同样形状及尺寸的铸造或烧结产品。该产品在铸造烧结后再经加工（简单剪修或去氧化皮的除外），但不具有其他税目所列制品或产品的特征。

二、型材及异型材

轧、挤 拔、锻制的产品或其他成型产品，不论是否成卷，其全长截面相同，但与条、杆、丝、板、片、带、箔、管的定义不相符合。同时也包括同样形状的铸造或烧结产品。该产品在铸造或烧结后再经加工（简单剪修或去氧化皮的除外），但不具有其他税目所列制品或产品的特征。

三、丝

盘卷的轧、挤或拔制实心产品，其全长截面均为圆形、椭圆形、矩形（包括正方形）、等边三角形或规则外凸多边形（包括相对两边为弧拱形，另外两边为等长平行直线的“扁圆形”及“变形矩形”）。对于矩形（包括正方形）、三角形或多边形截面的产品，其全长边角可经磨圆。矩形（包括“变形矩形”）截面的产品，其厚度应大于宽度的十分之一。

四、板、片、带、箔

成卷或非成卷的平面产品（税目 79.01 的未锻轧产品除外），截面均为厚度相同的实心矩形（不包括正方形），不论边角是否磨圆（包括相对两边为弧拱形，另外两边为等长平行直线的“变形矩形”），并且符合以下规格：

（一）矩形（包括正方形）的，厚度不超过宽度的十分之一；

（二）矩形或正方形以外形状的，任何尺寸，但不具有其他税目所列制品或产品的特征。

税目 79.05 还适用于具有花样（例如，凹槽、肋条形、格槽、珠粒及菱形）的板、片、带、箔以及穿孔、抛光、涂层或制成瓦楞形的这类产品，但不具有其他税目所列制品或产品的特征。

# Chapter 79
# Zinc and articles thereof

**Notes:**

In this Chapter the following expressions have the meanings hereby assigned to them:

1. Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangle (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

2. Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

3. Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width

4. Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No.79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

(a) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

(b) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No.79.05 applies, *inter alia*, to plates, sheets strip and foil with patterns (for example, grooves, ribs chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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五、管

全长截面及管壁厚度相同并只有一个闭合空间的空心产品，成卷或非成卷的，其截面为圆形、椭圆形、矩形（包括正方形）、等边三角形或规则外凸多边形。对于截面为矩形（包括正方形）、等边三角形或规则外凸多边形的产品，不论全长边角是否磨圆，只要其内外截面为同一圆心并为同样形状及同一轴向，也可视为管子。上述截面的管子可经抛光、涂层、弯曲、攻丝、钻孔、缩腰、胀口、成锥形或装法兰、颈圈或套环。

5. Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**子目注释：**

本章所用有关名词解释如下：

一、非合金锌

按重量计含锌量至少为97.5%的金属。

二、锌合金

按重量计含锌量大于其他元素单项含量的金属物质，但按重量计其他元素的总含量超过2.5%。

三、锌末

冷凝锌雾所得的锌末。该产品由球形微粒组成，比锌粉更为精细，按重量计至少80%的微粒可以通过孔径为63微米的筛子，而且必须含有按重量计至少为85%的金属锌。

**Subheading Note:**

In this Chapter the following expressions have the meanings hereby assigned to them:

1. Zinc, not alloyed

Metal containing by weight at least 97.5% of zinc.

2. Zinc alloys

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

3. Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **79.01** | **未锻轧锌：** | | | | | | | **Unwrought zinc:** |
| | -非合金锌： | | | | | | | -Zinc, not alloyed: |
| | --按重量计含锌量在99.99%及以上： | | | | | | | --Containing by weight 99.99% or more of zinc: |
| 7901.1110暂 | ---按重量计含锌量在99.995%及以上 | 1 | 20 | 17 | | 千克 | | ---Containing by weight 99.995% or more of zinc |
| 7901.1190暂 | ---其他 | 1 | 20 | 17 | | 千克 | | ---Other |
| 7901.1200暂 | --按重量计含锌量低于99.99% | 1 | 20 | 17 | | 千克 | | --Containing by weight less than 99.99% of zinc |
| 7901.2000暂 | -锌合金 | 1 | 20 | 17 | | 千克 | | -Zinc alloys |
| **79.02** | **锌废碎料：** | | | | | | | **Zinc waste and scrap:** |
| 7902.0000暂 | 锌废碎料 | 1 | 20 | 17 | | 千克 | A | Zinc waste and scrap |
| **79.03** | **锌末、锌粉及片状粉末：** | | | | | | | **Zinc dust, powders and flakes:** |
| 7903.1000 | -锌末 | 6 | 20 | 17 | | 千克 | A | -Zinc dust |
| 7903.9000 | -其他 | 6 | 20 | 17 | | 千克 | | -Other |
| 7903.9000 10 | 颗粒＜500μm的锌及其合金（含量≥97%，不论球形、椭球体、雾化、片状、研碎金属燃料） | 6 | 20 | 17 | | 千克 | 3A | Zinc and its alloys, granularity＜500μm (containing zinc≥97%, whether spheroid, ellipsoid, atomized, flake formed, ground metallic fuels) |
| 7903.9000 90 | 其他锌粉及片状粉末 | 6 | 20 | 17 | | 千克 | AB | Other zine powders and flakes |
| **79.04** | **锌条、杆、型材及异型材或丝：** | | | | | | | **Zinc bars, rods, profiles and wire:** |
| 7904.0000 | 锌条、杆、型材及异型材或丝 | 6 | 30 | 17 | | 千克 | | Zinc bars, rods, profiles and wire |
| **79.05** | **锌板、片、带、箔：** | | | | | | | **Zinc plates, sheets, strip and foil:** |
| 7905.0000 | 锌板、片、带、箔 | 6 | 30 | 17 | | 千克 | | Zinc plates, sheets, strip and foil |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **79.07** | **其他锌制品：** | | | | | | | **Other articles of zinc：** |
| 7907.0020 | ---锌管及锌制管子附件(例如,接头、肘管、管套) | 6 | 30 | 17 | | 千克 | | ---Zinc tubes pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) |
| 7907.0030 | ---电池壳体坯料(锌饼) | 6 | 40 | 17 | | 千克 | | ---Cellpacking blanks(zinc biscuits) |
| 7907.0090 | ---其他 | 6 | 40 | 17 | | 千克 | | ---Other |

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# 第八十章
# 锡及其制品

**注释：**

本章所用有关名词解释如下：

一、条、杆

轧、挤、拔或锻制的实心产品，非成卷的，其全长截面均为圆形、椭圆形、矩形（包括正方形）、等边三角形或规则外凸多边形（包括相对两边为弧拱形，另外两边为等长平行直线的“扁圆形”及“变形矩形”）。对于矩形（包括正方形）、三角形或多边形截面的产品，其全长边角可经磨圆。矩形（包括“变形矩形”）截面的产品，其厚度应大于宽度的十分之一。所述条、杆也包括同样形状及尺寸的铸造或烧结产品。该产品在造铸或烧结后再经加工（简单剪修或去氧化皮的除外），但不具有其他税目所列制品或产品的特征。

二、型材及异型材

轧、挤、拔、锻制的产品或其他成型产品，不论是否成卷，其全长截面相同，但与条、杆、丝、板、片、带、箔、管的定义不相符合。同时也包括同样形状的铸造或烧结产品。该产品在铸造或烧结后再经加工（简单剪修或去氧化皮的除外），但不具有其他税目所列制品或产品的特征。

三、丝

盘卷的轧、挤或拔制实心产品，其全长截面均为圆形、椭圆形、矩形（包括正方形）、等边三角形或规则外凸多边形（包括相对两边为弧拱形，另外两边为等长平行直线的“扁圆形”及“变形矩形”）。对于矩形（包括正方形）、三角形或多边形截面的产品，其全长边角可经磨圆。矩形（包括“变形矩形”）截面的产品，其厚度应大于宽度的十分之一。

四、板、片、带、箔

成卷或非成卷的平面产品（税目 80.01 的未锻轧产品除外），截面均为厚度相同的实心矩形（不包括正方形），不论边角是否磨圆（包括相对两边为弧拱形，另外两边为等长平行直线的“变形矩形”），并且符合以下规格：

（一）矩形（包括正方形）的，厚度不超过宽度的十分之一；

（二）矩形或正方形以外形状的，任何尺寸，但不具有其他税目所列制品或产品的特征。

# Chapter 80
# Tin and articles thereof

**Notes:**

In this Chapter the following expressions have the meanings hereby assigned to them:

1. Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

2. Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

3. Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

4. Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No.80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

(a) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

(b) of a shape other than rectangular or square, of any size, proviede that they do not assume the character of articles or products of other headings.

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五、管

全长截面及管壁厚度相同并只有一个闭合空间的实心产品,成卷或非成卷的,其截面为圆形、椭圆形、矩形(包括正方形)、等边三角形或规则外凸多边形。对于截面为矩形(包括正方形)、等边三角形或规则外凸多边形的产品,不论全长边角是否磨圆,只要其内外截面为同一圆心并为同样形状及同一轴向,也可视为管子。上述截面的管子可经抛光、涂层、弯曲、攻丝、钻孔、缩腰、胀口、成锥形或装法兰、颈圈或套环。

5. Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**子目注释:**

本章所用有关名词解释如下:

一、非合金锡

按重量计含锡量至少为99%的金属,但含铋量或含铜量不超过下表中规定的限量:

其他元素表

| 元素 | | 所含重量百分比 |
|---|---|---|
| Bi | 铋 | 0.1 |
| Cu | 铜 | 0.4 |

**Subheading Note:**

In this Chapter the following expressions have the meanings hereby assigned to them:

1. Tin, not alloyed.

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE — Other elements

| Element | | Limiting content % by weight |
|---|---|---|
| Bi | Bismuth | 0.1 |
| Cu | Copper | 0.4 |

二、锡合金

按重量计含锡量大于其他元素单项含量的金属物质,但:

(一)按重量计其他元素的总含量超过1%;或

(二)按重量计含铋量或含铜量应等于或大于上表中规定的限量。

2. **Tin alloys**

**Metallic substances in which tin predominates by weight over each of the other elements, provided that:**

**(a) the total content by weight of such other elements exceeds 1%; or**

**(b) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.**

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **80.01** | **未锻轧锡:** | | | | | | | **Unwrought tin:** |
| 8001.1000 | -非合金锡 | 3 | 20 | 17 | | 千克 | 4xy | -Tin, not alloyed |
| | -锡合金: | | | | | | | -Tin alloys: |
| 8001.2010 | ---锡基巴毕脱合金 | 3 | 20 | 17 | | 千克 | 4xy | ---Babbitt metal |
| | ---焊锡: | | | | | | | ---solder: |
| 8001.2021 | ----按重量计含铅量在0.1%以下的 | 3 | 30 | 17 | | 千克 | 4xy | ----Containing by weight less than 0.1% of lead |
| 8001.2029 | ----其他 | 3 | 30 | 17 | | 千克 | 4xy | ----Other |
| 8001.2090 | ---其他 | 3 | 30 | 17 | | 千克 | 4xy | ---Other |
| **80.02** | **锡废碎料:** | | | | | | | **Tin waste and scrap:** |
| 8002.0000 | 锡废碎料 | 1.5 | 30 | 17 | | 千克 | 4Axy | Tin waste and scrap |
| **80.03** | **锡条、杆、型材及异型材或丝:** | | | | | | | **Tin bars, rods, profiles and wire:** |
| 8003.0000 | 锡条、杆、型材及异型材或丝 | 8 | 40 | 17 | | 千克 | 4xy | Tin bars, rods, profiles and wire |
| **80.07** | **其他锡制品:** | | | | | | | **Other articles of tin:** |
| 8007.0020 | ---锡板、片及带,厚度超过0.2毫米 | 8 | 40 | 17 | | 千克 | 4xy | ---Tin plates, sheets and strip, of a thickness exceeding 0.2mm |
| 8007.0030 | ---锡箔(不论是否印花或用纸、纸板、塑料或类似材料衬背),厚度(衬背除外)不超过0.2毫米;锡粉及片状粉末 | 8 | 40 | 17 | 5 | 千克 | | ---Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding and backing) not exceeding 0.2mm; tin powders and flakes |
| 8007.0040 | ---锡管及管子附件(例如,接头、肘管、管套) | 8 | 45 | 17 | | 千克 | 4xy | ---Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) |
| 8007.0090 | ---其他 | 8 | 80 | 17 | | 千克 | | ---Other |

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## 第八十一章
## 其他贱金属、金属陶瓷及其制品

## Chapter 81
## Other base metals; cermets; artiles thereof

**子目注释：**

第七十四章注释中有关“条、杆”、“型材及异型材”、“丝”及“板、片、带、箔”的规定也适用于本章。

**Subheading Note:**

Notes 1 to Chapter 74, defining “bars and rods”, “profiles”, “wire” and “plates, sheets, strip and foil” applies, *mutatis mutandis*, to this Chapter.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **81.01** | **钨及其制品，包括废碎料：** | | | | | | | **Tungsten (wolfram) and articles thereof, including waste and scrap:** |
| 8101.1000 | -粉末 | 6 | 20 | 17 | | 千克 | | -Powders |
| 8101.1000 10 | 颗粒＜500μm 的钨及其合金（含量≥97%，不论球形、椭球体、雾化、片状、研碎金属燃料） | 6 | 20 | 17 | | 千克 | 3 | Tungesten and tungsten alloys, granularity＜500μm, (containing tungsten≥97%, whether in the form of spheroid, elipsoid, flakes, atomized or pulverized metallic fuel) |
| 8101.1000 90 | 其他钨粉末 | 6 | 20 | 17 | | 千克 | 4xy | Other tungsten powders |
| | -其他： | | | | | | | -Other: |
| 8101.9400 | --未锻轧钨，包括简单烧结而成的条、杆 | 3 | 20 | 17 | | 千克 | 4xy | --Unwrought tungsten, including bars and rods obtained simply by sintering |
| 8101.9600 | --丝 | 8 | 20 | 17 | 5 | 千克 | | --Wire |
| 8101.9700[暂] | --废碎料 | 1 | 20 | 17 | | 千克 | 4APxy | --Waste and scrap |
| | --其他： | | | | | | | --Other: |
| 8101.9910 | ---条、杆，但简单烧结而成的除外；型材及异型材、板、片、带、箔 | 5 | 30 | 17 | | 千克 | | ---Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil |
| 8101.9990 | ---其他 | 8 | 70 | 17 | | 千克 | | ---Other |
| **81.02** | **钼及其制品，包括废碎料：** | | | | | | | **Molybdenum and articles thereof, including waste and scrap:** |
| 8102.1000 | -粉末 | 6 | 20 | 17 | | 千克 | 4xy | -Powders |
| | -其他： | | | | | | | -Other: |
| 8102.9400 | --未锻轧钼，包括简单烧结而成的条、杆 | 3 | 20 | 17 | | 千克 | 4xy | --Unwrought molybdenum, including bars and rods obtained simply by sintering |
| 8102.9500 | --条、杆，但简单烧结而成的除外；型材及异型材、板、片、带、箔 | 8 | 30 | 17 | | 千克 | | --Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil |
| 8102.9600 | --丝 | 8 | 20 | 17 | 5 | 千克 | | --Wire |
| 8102.9700 | --废碎料 | 3 | 20 | 17 | | 千克 | 49xy | --Waste and scrap |
| 8102.9900 | --其他 | 8 | 70 | 17 | | 千克 | 4xy | --Other |
| **81.03** | **钽及其制品，包括废碎料：** | | | | | | | **Tantalum and articles thereof, including waste and scrap:** |
| | -未锻轧钽，包括简单烧结而成的条、杆；粉末： | | | | | | | -Unwrought tantalum, including bars and rods obtained simply by sinteing; powders: |
| | ---钽粉： | | | | | | | ---Powders: |
| 8103.2011 | ----松装密度小于 2.2g/cm$^3$ 的 | 6 | 14 | 17 | 13 | 千克 | 4xy | ----Loose density less than 2.2g/cm$^3$ |
| 8103.2019 | ----其他 | 6 | 14 | 17 | | 千克 | 4xy | ----Other |
| 8103.2090 | ---其他 | 6 | 14 | 17 | | 千克 | 4xy | ---Other |
| 8103.3000[暂] | -废碎料 | 0 | 14 | 17 | | 千克 | 4Axy | -Waste and scrap |
| | -其他： | | | | | | | -Other: |
| | ---钽丝： | | | | | | | ---Wire of tantalum: |
| 8103.9011 | ----直径小于 0.5mm | 8 | 30 | 17 | 13 | 千克 | 4xy | ----Diameter less than 0.5mm |
| 8103.9019 | ----其他 | 8 | 30 | 17 | 9 | 千克 | 4xy | ----Other |
| 8103.9090 | ---其他 | 8 | 30 | 17 | | 千克 | | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8103.9090 10 | 钽坩锅(容积在 50ml 至 2L 之间、钽纯度≥98%) | 8 | 30 | 17 | | 千克 | 3 | Tantalum crucible, of a volune between 50 milliliter and 2 litre, tantaium≥98% |
| 8103.9090 90 | 其他锻轧钽及其制品 | 8 | 30 | 17 | 9 | 千克 | 4xy | Other wrought tantalum and articles thereof |
| **81.04** | **镁及其制品,包括废碎料:** | | | | | | | **Magnesium and articles thereof, including waste and scrap:** |
| | -未锻轧镁: | | | | | | | -Unwrought magnesium: |
| 8104.1100 | --按重量计含镁量至少为 99.8% | 6 | 20 | 17 | | 千克 | | --Containing at least 99.8% by weight of magnesium |
| 8104.1900 | --其他 | 6 | 20 | 17 | | 千克 | | --Other |
| 8104.2000 | -废碎料 | 1.5 | 20 | 17 | | 千克 | AP | -Waste and scrap |
| 8104.3000 | -锉屑、车屑及颗粒,已按规格分级的;粉末 | 8 | 30 | 17 | | 千克 | | -Raspings, turnings and granules, graded according to size; powders |
| 8104.3000 10 | 颗粒<500μm 的镁及其合金(含量≥97%,不论球形、椭球体、雾化、片状、研碎金属燃料) | 8 | 30 | 17 | | 千克 | 3 | Magnesium and magnesium alloys, granularity < 500μm (containing magnesium ≥ 97%, whether spheroid, ellipsoid, atomized, flake formed, ground metallic fuels) |
| 8104.3000 90 | 其他已分级的镁锉屑,车屑,颗粒;粉末 | 8 | 30 | 17 | | 千克 | | Other magnesium raspings, turnings and granules, graded according to size; powders |
| | -其他: | | | | | | | -Other: |
| 8104.9010 | ---锻轧镁 | 8 | 30 | 17 | | 千克 | | ---Wrought magnesium |
| 8104.9020 | ---镁制品 | 8.4 | 70 | 17 | | 千克 | | ---Magnesium articles |
| 8104.9020 10 | 镁金属基复合材料(包括各种结构件和制品、各种预成形件,其中增强材料的比拉伸强度大于 $7.62\times10^4$m 和比模量大于 $3.18\times10^6$m) | 8.4 | 70 | 17 | 5 | 千克 | 3 | Masnesium composite materials (including various structural parts and products, various prefabricated parts and their specific tensile strength is bigger than $7.62\times10^4$m and specific modulus bigger than $3.18\times10^6$m) |
| 8104.9020 90 | 其他镁制品 | 8.4 | 70 | 17 | | 千克 | | Other magnesium articlec |
| **81.05** | **钴锍及其他冶炼钴时所得的中间产品;钴及其制品,包括废碎料:** | | | | | | | **Cobalt mattes and other intermediate products of cobalt matallurgy; cobalt and articles thereof, including waste and scrap:** |
| | -钴锍及其他冶炼钴时所得的中间产品;未锻轧钴;粉末: | | | | | | | -Cobalt mattes and other intermediate products of cobalt matallurgy; unwrought cobalt; powders: |
| 8105.2010暂 | ---钴湿法冶炼中间品 | 0 | 14 | 17 | | 千克 | 4xy | ---Intermediate products of cobalt metallurgy by wet process |
| 8105.2020 | ---未锻轧钴 | 4 | 14 | 17 | | 千克 | 4xy | ---Unwrought cobalt |
| 8105.2090 | ---其他 | | 14 | 17 | | 千克 | | ---Other |
| 8105.2090暂 01 | 钴锍及其他冶炼钴时所得中间产品 | 0 | 14 | 17 | | 千克 | 4xy | Mid-product smelted with cobalt and sulfur and others |
| 8105.2090 10 | 钴≥99.5%的超细钴粉(费氏粒度 0.8-1.5μm,松装密度 0.4-0.8g/$m^3$) | 4 | 14 | 17 | | 千克 | | Supper-fine cobalt powders, containing ≥99.5% by weight of cobalt (fischer granularinty 0.8~1.5μm. bulk package density 0.4~0.8g/$cm^3$) |
| 8105.2090 90 | 其他钴锍、粉末 | 4 | 14 | 17 | | 千克 | 4xy | Other cobalt mattes; powders |
| 8105.3000 | -废碎料 | 4 | 14 | 17 | | 千克 | 49xy | -Waste and scrap |
| 8105.9000 | -其他 | 8 | 30 | 17 | | 千克 | 4xy | -Other |
| **81.06** | **铋及其制品,包括废碎料:** | | | | | | | **Bismuth and articles thereof, including waste and scrap:** |
| 8106.0010 | ---未锻轧铋;废碎料;粉末 | | 20 | 17 | | 千克 | | ---Unwroght bismuth; waste and scrap; powders |
| 8106.0010暂 11 | 高纯度未锻轧的铋(纯度≥99.99%含银量低于十万分之一) | 1 | 20 | 17 | | 千克 | 3 | Highly-pure unwroght bismuth, purity ≥99.99% (containing silver quality<$1.0\times10^{-6}$) |
| 8106.0010 19 | 高纯度未锻轧的铋废料、粉末(纯度≥99.99%含银量低于十万分之一) | 3 | 20 | 17 | | 千克 | 3 | Highly-pure unwroght bismuth, waste and scrap, powders, purity≥99.99% (containing silver quality<$1.0\times10^{-6}$) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8106.0010暂 91 | 其他未锻轧铋 | 1 | 20 | 17 | | 千克 | 4xy | Other unwroght bismuth |
| 8106.0010 92 | 其他未锻轧铋废碎料 | 3 | 20 | 17 | | 千克 | 4APxy | Other unwroght bismuth waste and scap |
| 8106.0010 99 | 其他未锻轧铋粉末 | 3 | 20 | 17 | | 千克 | 4xy | Other unwroght bismuth powders |
| 8106.0090 | ---其他 | 8 | 30 | 17 | | 千克 | | ---Other |
| 8106.0090 10 | 高纯度铋及铋制品(纯度≥99.99%,含银量低于十万分之一) | 8 | 30 | 17 | 5 | 千克 | 3 | Highly-pure unwrought bismuth and aricles thereof (Purity≥99.99%, purity containing silver quantity is lower than 1/100000) |
| 8106.0090 90 | 其他铋及铋制品 | 8 | 30 | 17 | | 千克 | 4xy | Other bismuth and articles thereof |
| **81.07** | **镉及其制品,包括废碎料:** | | | | | | | **Cadmium and articles thereof, including waste and scrap:** |
| 8107.2000 | -未锻轧镉;粉末 | 3 | 14 | 17 | | 千克 | | -Unwrought cadmium; powders |
| 8107.3000 | -废碎料 | 3 | 14 | 17 | | 千克 | 9 | -Waste and scrap |
| 8107.9000 | -其他 | 8 | 30 | 17 | | 千克 | | -Other |
| **81.08** | **钛及其制品,包括废碎料:** | | | | | | | **Titanium and articles thereof, including waste and scrap:** |
| | -未锻轧钛;粉末: | | | | | | | -Unwrought titanium; powders: |
| | ---未锻轧钛: | | | | | | | ---Unwrousht titanium: |
| 8108.2021 | ----海绵钛 | 3 | 14 | 17 | | 千克 | 4xy | ----Sponge titanium |
| 8108.2029 | ----其他 | 3 | 14 | 17 | | 千克 | | ----Other |
| 8108.2029 10 | 颗粒<500μm的钛及其合金(含量≥97%,不论球形、椭球体、雾化、片状、研碎金属燃料) | 3 | 14 | 17 | | 千克 | 3A | Titanium and its alloy with the particles <500μm (containing ≥97%, whether in balls, atomized, in sheet or in pulverized metal fuel) |
| 8108.2029 90 | 其他未锻轧钛 | 3 | 14 | 17 | | 千克 | 4xy | Other unwrought titanium;powders |
| 8108.2030 | ---粉末 | 3 | 14 | 17 | | 千克 | A4xy | ---Powders |
| 8108.3000 | -废碎料 | 3 | 14 | 17 | | 千克 | 4APxy | -Waste and scrap |
| | -其他: | | | | | | | -Other: |
| 8108.9010 | ---条、杆、型材及异型材 | 8 | 30 | 17 | 13 | 千克 | | ---Bars, rods, shapes and sections |
| 8108.9010 10 | 钛合金,实心圆柱体,包括锻件(20℃下极限抗拉强度≥900兆帕,外径超过75mm) | 8 | 30 | 17 | 13 | 千克 | 3 | Titanium alloys, solid cylinder, including castings (ultimate tensile strength≥900MPa at 20℃, outer diameter>75mm) |
| 8108.9010 20 | 钛金属基复合材料的条、杆、型材及异型材(其中增强材料的比拉伸强度大于$7.62\times10^6$米和比模量大于$3.18\times10^7$米) | 8 | 30 | 17 | 13 | 千克 | 3 | Bars, rods, shaps and sections, made of composite material with titanium metal (the degree of streangth of intensity waterial >$7.62\times10^6$m, and specific modulus >$3.18\times10^7$m) |
| 8108.9010 90 | 其他钛条、杆、型材及异型材 | 8 | 30 | 17 | 13 | 千克 | | Other bars, rods, shapes and sections, of titanium |
| 8108.9020 | ---丝 | 8 | 30 | 17 | 13 | 千克 | | ---Wire |
| | ---板、片、带、箔: | | | | | | | ---Plates, sheets, strap, foil: |
| 8108.9031暂 | ----厚度不超过0.8毫米 | 4 | 30 | 17 | 13 | 千克 | | ----Of a thickness not more than 0.8mm |
| 8108.9032暂 | ----厚度超过0.8毫米 | 4 | 30 | 17 | 13 | 千克 | | ----Of a thickness more than 0.8mm |
| 8108.9032暂 10 | 钛金属基复合材料的板、片、带、箔(其中增强材料的比拉伸强度大于$7.62\times10^4$米和比模量大于$3.18\times10^7$米,厚度大于0.8毫米) | 4 | 30 | 17 | 13 | 千克 | 3 | Plates.sheets, strip and foil made of conyosite material with titanium metal (the degree of strength of intensity material>$7.62\times10^4$m, and specific mondulus >$3.18\times10^7$mm, thickness>0.8mm) |
| 8108.9032暂 90 | 其他厚度>0.8毫米的钛板、片、带、箔 | 4 | 30 | 17 | 13 | 千克 | | Other plates, sheets, strap, foil of titanium thickness>0.8mm |
| 8108.9040 | ---管 | 8 | 30 | 17 | 13 | 千克 | | ---Tubes or pipes |
| 8108.9040 10 | 钛合金管(20℃下极限抗拉强度≥900MPa,外径>75mm) | 8 | 30 | 17 | 13 | 千克 | 3 | Tubes or pipes of titanium (ultimate tensile strength≥900MPa at 20℃, outer diameter>75mm) |
| 8108.9040 90 | 其他钛管 | 8 | 30 | 17 | 13 | 千克 | | Other titanium tubes or pipes |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8108.9090 | ---其他 | 8 | 30 | 17 | 13 | 千克 | | ---Other |
| **81.09** | **锆及其制品,包括废碎料:** | | | | | | | **Zirconium and articles thereof, including waste and scrap:** |
| 8109.2000 | -未锻轧锆;粉末 | 3 | 20 | 17 | | 千克 | | -Unwrought zirconium; powders |
| 8109.2000 10 | 颗粒<500μm的锆及其合金(含量≥97%,不论球形、椭球体、雾化、片状、研碎金属燃料) | 3 | 20 | 17 | | 千克 | 3A | Zirconium and alloys, granularity<500μm (containing zirconium≥97%, whether spheroid, ellipsoid, atomized, flake formed, ground metallic fuels) |
| 8109.2000 90 | 其他未锻轧锆;粉末 | 3 | 20 | 17 | | 千克 | 3A | Other unwrought zirconium; powders |
| 8109.3000 | -废碎料 | 3 | 20 | 17 | | 千克 | 3AP | -Waste and scrap |
| 8109.9000 | -其他 | 8 | 30 | 17 | | 千克 | | -Other |
| 8109.9000 10 | 锆管(铪与锆重量比低于1 500的锆金属和合金的管或组件) | 8 | 30 | 17 | 5 | 千克 | 3 | Tubes or pipes of zirconium and its alloys (ratio of hafnium and zirconium<1 500 by weight) |
| 8109.9000 90 | 其他锻轧锆及锆制品 | 8 | 30 | 17 | | 千克 | 3 | Other wrought zirconium and articles thereof |
| **81.10** | **锑及其制品,包括废碎料:** | | | | | | | **Antimony and articles thereof, including waste and scrap:** |
| | -未锻轧锑;粉末: | | | | | | | -Unwrought antimony; powders: |
| 8110.1010[暂] | ---未锻轧锑 | 1 | 30 | 17 | | 千克 | 4xy | ---Unwrought antimony |
| 8110.1020 | ---粉末 | 3 | 30 | 17 | | 千克 | 4Axy | ---Powders |
| 8110.2000 | -废碎料 | 3 | 30 | 17 | | 千克 | 49xy | -Antimony waste and scrap |
| 8110.9000 | -其他 | 8 | 40 | 17 | | 千克 | 4xy | -Other |
| **81.11** | **锰及其制品,包括废碎料:** | | | | | | | **Manganese and articles thereof, including waste and scrap:** |
| 8111.0010 | ---未锻轧锰;废碎料;粉末 | 3 | 20 | 17 | | 千克 | | ---Unwrought manganese; waste and scrap; powders |
| 8111.0010 10 | 锰废碎料 | 3 | 20 | 17 | | 千克 | 49xy | Unwrought manganese waste and scraps |
| 8111.0010 90 | 未锻轧锰;粉末 | 3 | 20 | 17 | | 千克 | 4Axy | Unwrought manganese powders |
| 8111.0090 | ---其他 | 8 | 30 | 17 | | 千克 | 4xy | ---Other |
| **81.12** | **铍、铬、锗、钒、镓、铪、铟、铼、铌、铊及其制品,包括废碎料:** | | | | | | | **Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:** |
| | -铍: | | | | | | | -Beryllium: |
| 8112.1200 | --未锻轧铍;粉末 | 3 | 30 | 17 | | 千克 | 3A | --Unwrought; powders |
| 8112.1300 | --废碎料 | 3 | 30 | 17 | | 千克 | 39 | --Waste and scrap |
| 8112.1900 | --其他 | 8 | 30 | 17 | | 千克 | 3 | --Other |
| | -铬: | | | | | | | -Chromium: |
| 8112.2100 | --未锻轧铬;粉末 | 3 | 20 | 17 | | 千克 | 4xy | --Unwrought; powders |
| 8112.2200 | --废碎料 | 3 | 20 | 17 | | 千克 | 49xy | --Waste and scrap |
| 8112.2900 | --其他 | 3 | 20 | 17 | | 千克 | 4xy | --Other |
| | -铊: | | | | | | | -Thallium: |
| 8112.5100 | --未锻轧铊;粉末 | 3 | 20 | 17 | | 千克 | AB | --Unwrought; powders |
| 8112.5200 | --废碎料 | 3 | 20 | 17 | | 千克 | 9 | --Waste and scrap |
| 8112.5900 | --其他 | 8 | 30 | 17 | | 千克 | | --Other |
| | -其他: | | | | | | | -Other: |
| | --未锻轧的;废碎料;粉末: | | | | | | | --Unwrought; waste and scrap; powders: |
| 8112.9210 | ---锗 | 3 | 20 | 17 | | 千克 | | ---Germanium |
| 8112.9210 10 | 未锻轧锗废碎料 | 3 | 20 | 17 | | 千克 | 4APxy | Unwrought germanium waste and scraps |
| 8112.9210 90 | 未锻轧的锗;锗粉末 | 3 | 20 | 17 | | 千克 | 4xy | Unwrought germanium;powders |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8112.9220 | ---钒 | | 20 | 17 | | 千克 | | ---Vanadium |
| 8112.9220[暂] 01 | 未锻轧、废碎料或粉末状的钒氮合金 | 0 | 20 | 17 | | 千克 | 4xy | Unwrought, waste and scrap, powders, vanadium-nitrogen alloys |
| 8112.9220 10 | 未锻轧的钒废碎料 | 3 | 20 | 17 | | 千克 | 4APxy | Unwrought, vanadium waste and scraps |
| 8112.9220 90 | 未锻轧的钒;钒粉末 | 3 | 20 | 17 | | 千克 | 4xy | Unwrought vanadium;Powders |
| 8112.9230 | ---铟 | 3 | 20 | 17 | | 千克 | 4xy | ---Indium |
| 8112.9230 10 | 未锻轧的铟及铟粉末 | 3.0 | 20 | 17 | 0 | 千克 | 4xy | Indium and indium powder not forged |
| 8112.9230 90 | 未锻轧的铟废碎料 | 3 | 20 | 17 | | 千克 | 49xy | Unwrought indium waste and scrap |
| 8112.9240[暂] | ---铌 | 1 | 20 | 17 | | 千克 | | ---Niobium |
| 8112.9240[暂] 10 | 铌废碎料 | 1 | 20 | 17 | | 千克 | 4APxy | Unwrought niobium waste and scrap |
| 8112.9240[暂] 90 | 未锻轧的铌;铌粉末 | 1 | 20 | 17 | | 千克 | 4xy | Unwrought niobium;powders |
| 8112.9290 | ---其他 | 3 | 20 | 17 | | 千克 | | ---Other |
| 8112.9290 11 | 未锻轧的铪废碎料 | 3 | 20 | 17 | | 千克 | 3AP | Unwrought hafnium waste and scrap |
| 8112.9290 19 | 未锻轧的铪;粉末 | 3 | 20 | 17 | | 千克 | 3A | Unwrought hafnium;powders |
| 8112.9290 91 | 未锻轧的镓、铼废碎料 | 3 | 20 | 17 | | 千克 | 4APxy | Unwrought gallium, rhenium sawte and scraps |
| 8112.9290 99 | 未锻轧的镓、铼;粉末 | 3 | 20 | 17 | | 千克 | 4xyA | Unwrought gallium, rhenium;powders |
| | --其他: | | | | | | | --Other: |
| 8112.9910 | ---锗 | 3 | 20 | 17 | 5 | 千克 | 4xy | ---Germanium |
| 8112.9920 | ---钒 | | 20 | 17 | | 千克 | | ---Vanadiurn |
| 8112.9920[暂] 01 | 其他钒氮合金 | 0 | 20 | 17 | | 千克 | 4xy | Other vanadium-nitrogen alloys |
| 8112.9920 90 | 其他钒及其制品 | 3 | 20 | 17 | | 千克 | 4xy | Other vanadium and articles thereof |
| 8112.9930 | ---铟 | 8 | 20 | 17 | | 千克 | 4xy | ---Indium |
| 8112.9940 | ---铌 | 8 | 20 | 17 | | 千克 | 4xy | ---Niobium |
| 8112.9990 | ---其他 | 8 | 30 | 17 | | 千克 | | ---Other |
| 8112.9990 10 | 锻轧的铪及其制品 | 8 | 30 | 17 | | 千克 | 3 | Wrought hafnium and articles thereof |
| 8112.9990 90 | 锻轧的镓、铼及其制品 | 8 | 30 | 17 | | 千克 | 4xy | Other wrought gallium, rhenium and articles therof |
| **81.13** | **金属陶瓷及其制品,包括废碎料:** | | | | | | | **Cermets and articles thereof, including waste and scrap:** |
| | 金属陶瓷及其制品包括废碎料: | | | | | | | Cermets and articles thereof, including waste and scrap: |
| 8113.0010 | ---颗粒;粉末 | 8.4 | 30 | 17 | | 千克 | | ---Granules, powder |
| 8113.0010 10 | 颗粒或粉末状碳化钨废碎料 | 8.4 | 30 | 17 | | 千克 | AP | Waster and scrap of tungsten carbide, granules or powders |
| 8113.0010 90 | 颗粒或粉末状其他金属陶瓷及其制品 | 8.4 | 30 | 17 | | 千克 | | Other metal cermets and articles thereof, granules or powders |
| 8113.0090 | ---其他 | 8.4 | 30 | 17 | | 千克 | | ---Other |
| 8113.0090 10 | 其他碳化钨废碎料,颗粒或粉末除外 | 8.4 | 30 | 17 | | 千克 | AP | Other tungsten carbide waste and scrap, other than granules or powders |
| 8113.0090 90 | 其他金属陶瓷及其制品,颗粒或粉末除外(包括废料) | 8.4 | 30 | 17 | | 千克 | | Other metal cermets and articles thereof, other than grainor powders(including waster and scrap) |

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## 第八十二章
## 贱金属工具、器具、利口器、餐匙、餐叉及其零件

**注释：**

一、除喷灯、轻便锻炉、带支架的砂轮、修指甲和修脚用器具及税目 82.09 的货品外，本章仅包括带有用下列材料制成的刀片、工作刃、工作面或其他工作部件的物品：

（一）贱金属；

（二）硬质合金或金属陶瓷；

（三）装于贱金属、硬质合金或金属陶瓷底座上的宝石或半宝石（天然、合成或再造）；

（四）附于贱金属底座上的磨料，当附上磨料后，所具有的切齿、沟、槽或类似结构仍保持其特性及功能。

二、本章所列物品的贱金属零件，应与该制品归入同一税号，但具体列名的零件及手工工具的工具夹具（税目 84.66）除外。第十五类注释二所述的通用零件，均不归入本章。电动剃须刀及电动毛发推剪的刀头、刀片应归入税目 85.10。

三、由税目 82.11 的一把或多把刀具与税号 82.15 至少数量相同的物品构成的成套货品应归入税目 82.15。

## Chapter 82
## Tools, implements, cutlery, spoons and forks, parts thereof of base metal

**Notes:**

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No.82.09, this Chapter covers only articles with a blade, working No. edge, working surface or other working part of :

(a) Base metal;

(b) Metal carbides or cermets;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter. Heads, blades and cutting plates for electric shavers and electric hair clippers are to be classified in heading No. 85.10.

3. Sets consisting of one or more knives of heading No.82.11 and at least an equal number of articles of heading No.82.15 are to be classified in heading No.82.15.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **82.01** | **锹、铲、镐、锄、叉及耙；斧子、钩刀及类似砍伐工具；各种修枝用剪刀；镰刀、秣刀、树篱剪、伐木楔子及其他农业、园艺或林业用手工工具：** | | | | | | | **Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and prundrs of any kind; scythes, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:** |
| 8201.1000 | -锹及铲 | 8 | 50 | 13 | 5 | 千克/把 | | -Spades and shovels |
| 8201.1000 10 | 含植物性材料的锹及铲 | 8 | 50 | 13 | 5 | 千克/把 | AB | Spades and shovels with vegetable materials |
| 8201.1000 90 | 其他锹及铲 | 8 | 50 | 13 | 5 | 千克/把 | | Other spades and shovels |
| 8201.3000 | -镐、锄及耙 | 8 | 50 | 13 | 5 | 千克/把 | | -Mattocks, picks, hoes and rakes |
| 8201.3000 10 | 含植物性材料的镐、锄、耙 | 8 | 50 | 13 | 5 | 千克/把 | AB | Mattocks, picks, hoes and rakes with vegetable materials |
| 8201.3000 90 | 其他镐、锄、耙 | 8 | 50 | 13 | 5 | 千克/把 | | Other mattocks, picks, hoes and rakes |
| 8201.4000 | -斧子、钩刀及类似砍伐工具 | 8 | 50 | 13 | 5 | 千克/把 | | -Axes, bill hooks and similar hewing tools |
| 8201.4000 10 | 含植物性材料的砍伐工具（包括斧子、钩刀及类似砍伐工具） | 8 | 50 | 13 | 5 | 千克/把 | AB | Hewing tools with vegetable materials (including axes, bill hooks and similar hewing tools) |
| 8201.4000 90 | 其他斧子、钩刀及类似砍伐工具 | 8 | 50 | 13 | 5 | 千克/把 | | Other axes, bill hooks and similar hewing tools |
| 8201.5000 | -修枝剪及类似的单手操作剪刀（包括家禽剪） | 8 | 50 | 13 | 5 | 千克/把 | | -Secateurs and similar one-handed pruners and shears (including poultry shears) |
| 8201.5000 10 | 含植物性材料的单手操作农用剪（包括家禽剪） | 8 | 50 | 13 | 5 | 千克/把 | AB | Secateurs and similar one-handed pruners and shears (including poultry shears), with vegetable materials, of a kind used in agriculture |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8201.5000 90 | 其他修枝剪等单手操作农用剪(包括家禽剪) | 8 | 50 | 13 | 5 | 千克/把 | | Other secateurs and similar one-handed pruners and shears (including poultry shears), of a kind used in agriculture |
| 8201.6000 | -树篱剪、双手修枝剪及类似的双手操作剪刀 | 8 | 50 | 13 | | 千克/把 | | -Hedge shears, two-handed pruning shears and similar two-handed shears |
| 8201.6000 10 | 含植物性材料的双手操作农用剪 | 8 | 50 | 13 | 5 | 千克/把 | AB | Hedge shears, two-handed pruning shears and similar two-handed shears, with vegetable materials, of a kind used in agriculture |
| 8201.6000 90 | 其他修枝等双手操作农用剪 | 8 | 50 | 13 | 9 | 千克/把 | | Other hedge shears, two-handed pruning shears and similar two-handed shears, of a kind used in agriculture |
| | -用于农业、园艺或林业的其他手工工具: | | | | | | | -Other hand tools of a kind used in agriculture, horticulture or forestry: |
| 8201.9010 | ---叉 | 8 | 50 | 13 | 5 | 千克/把 | | ---Forks |
| 8201.9010 10 | 含植物性材料的农业、园艺、林业用叉 | 8 | 50 | 13 | 5 | 千克/把 | AB | Forks of a kind used in argiculture, horticulture or forestry, with vegetable materials |
| 8201.9010 90 | 其他农业、园艺、林业用叉 | 8 | 50 | 13 | 5 | 千克/把 | | Other forks of a kind used in argiculture, horticulture or forestry |
| 8201.9090 | ---其他 | 8 | 50 | 13 | 5 | 千克/把 | | ---Other |
| 8201.9090 10 | 含植物性材料的农林、园艺、林业用手工工具 | 8 | 50 | 13 | 5 | 千克/把 | AB | Hand tools of a kind used in agriculture, horticulture or forestry, with vegetable materials |
| 8201.9090 90 | 其他农业、园艺、林业用手工工具 | 8 | 50 | 13 | 5,9 | 千克/把 | | Other hand tools of a kind used in agriculture, horticulture or forestry |
| **82.02** | **手工锯;各种锯的锯片(包括切条、切槽或无齿锯片):** | | | | | | | **Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):** |
| 8202.1000 | -手工锯 | 8.4 | 50 | 17 | 9 | 千克/把 | | -Hand saws |
| | -带锯片: | | | | | | | -Band saw blades: |
| 8202.2010 | ---双金属带锯条 | 8 | 20 | 17 | 13 | 千克 | | ---Double metal band saw blade |
| 8202.2090 | ---其他 | 8 | 20 | 17 | 9 | 千克 | | ---Other |
| | -圆锯片(包括切条或切槽锯片): | | | | | | | -Circular saw blades (including slitting or slotting saw blades): |
| 8202.3100 | --带有钢制工作部件 | 8 | 20 | 17 | 9 | 千克 | | --With working part of steel |
| | --其他,包括部件: | | | | | | | --Other, including parts: |
| 8202.3910 | ---带有天然或合成金刚石、立方氮化硼制的工作部件 | 8 | 20 | 17 | 9 | 千克 | | ---with working part of natural or synthetic diamond, cubic boron nitride |
| 8202.3990 | ---其他 | 8 | 20 | 17 | 9 | 千克 | | ---Other |
| 8202.4000 | -链锯片 | 8 | 20 | 17 | 9 | 千克 | | -Chain saw blades |
| | -其他锯片: | | | | | | | -Other saw blades: |
| | --直锯片,加工金属用: | | | | | | | --Straight saw blades, for working metal: |
| 8202.9110 | ---机械锯用 | 8 | 20 | 17 | 9 | 千克 | | ---For sawing machines |
| 8202.9190 | ---其他 | 8 | 50 | 17 | 9 | 千克 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 8202.9910 | ---机械锯用 | 8.4 | 20 | 17 | 9 | 千克 | | ---For sawing machines |
| 8202.9990 | ---其他 | 10.5 | 50 | 17 | 9 | 千克 | | ---Other |
| **82.03** | **钢锉、木锉、钳子(包括剪钳)、镊子、白铁剪、切管器、螺栓切头器、打孔冲子及类似手工工具:** | | | | | | | **Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools:** |
| 8203.1000 | -钢锉、木锉及类似工具 | 10.5 | 50 | 17 | 9 | 千克/把 | | -Files, rasps and similar tools |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8203.2000 | -钳子(包括剪钳)、镊子及类似工具 | 10.5 | 50 | 17 | 9 | 千克/把 | | -Pliers (including cutting pliers), pincers, tweezers and similar tools |
| 8203.3000 | -白铁剪及类似工具 | 10.5 | 50 | 17 | 9 | 千克/把 | | -Metal cutting shears and similar tools |
| 8203.4000 | -切管器、螺栓切头器、打孔冲子及类似工具 | 10.5 | 50 | 17 | 9 | 千克/把 | | -Pipe-cutters, bolt croppers, perforating punches and similar tools |
| **82.04** | **手动扳手及扳钳(包括转矩扳手,但不包括丝锥扳手);可互换的扳手套筒,不论是否带手柄:** | | | | | | | **Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles:** |
| | -手动扳手及扳钳: | | | | | | | -Hand-operated spanners and wrenches: |
| 8204.1100 | --固定的 | 10.5 | 50 | 17 | 9 | 千克/把 | | --Non-adjustable |
| 8204.1200 | --可调的 | 10 | 50 | 17 | 9 | 千克/把 | | --Adjustable |
| 8204.2000 | -可互换的扳手套筒,不论是否带手柄 | 10 | 50 | 17 | 9 | 千克/套 | | -Interchangeable spanner sockets, with or without handles |
| **82.05** | **其他税目未列名的手工工具(包括玻璃刀);喷灯;台钳、夹钳及类似品,但作为机床附件或零件的除外;砧;轻便锻炉;带支架的手摇或脚踏砂轮:** | | | | | | | **Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal operated grinding wheels with frame works:** |
| 8205.1000 | -钻孔或攻丝工具 | 10 | 50 | 17 | 9 | 千克/个 | | -Drilling, threading or tapping tools |
| 8205.2000 | -锤子 | 10 | 50 | 17 | 9 | 千克/个 | | -Hammers and sledge hammers |
| 8205.3000 | -木工用刨子、凿子及类似切削工具 | 10.5 | 50 | 17 | 9 | 千克/个 | | -Planes, chisels, gouges and similar cutting tools for working wood |
| 8205.4000 | -螺丝刀 | 10.5 | 50 | 17 | 9 | 千克/个 | | -Screwdrivers |
| | -其他手工工具(包括玻璃刀): | | | | | | | -Other hand tools (including glaziers' diamonds): |
| 8205.5100 | --家用工具 | 10.5 | 50 | 17 | 9 | 千克/个 | | --Household tools |
| 8205.5900 | --其他 | 10 | 50 | 17 | 9 | 千克/个 | | --Other |
| 8205.6000 | -喷灯 | 10 | 50 | 17 | 9 | 千克/个 | | -Blow lamps |
| 8205.7000 | -台钳、夹钳及类似品 | 10.5 | 50 | 17 | 9 | 千克/个 | | -Vices, clamps and the like |
| 8205.9000 | -其他,包括由本税目项下两个或多个子目所列物品组成的成套货品 | 10.5 | 50 | 17 | 9 | 千克 | | -Other, including sets of articles of two or more the foregoing subheadings |
| **82.06** | **由税目 82.02 至 82.05 中两个或多个税目所列工具组成的零售包装成套货品:** | | | | | | | **Tools of two or more of the headings Nos.82.02 to 82.05, put up in sets for retail sale:** |
| 8206.0000 | 由税目 82.02 至 82.05 中两个或多个税目所列工具组成的零售包装成套货品 | 10.5 | 50 | 17 | 9 | 千克 | | Tools of two or more of the headings Nos.82.02 to 82.05, put up in sets for retail sale |
| **82.07** | **手工工具(不论是否有动力装置)及机床(例如,锻压、冲压、攻丝、钻孔、镗孔、铰孔及铣削、车削或上螺丝用的机器)的可互换工具,包括金属拉拔或挤压用模以及凿岩或钻探工具:** | | | | | | | **Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools:** |
| | -凿岩或钻探工具: | | | | | | | -Rock drilling or earth boring tools: |
| 8207.1300 | --带有金属陶瓷制的工作部件 | 8 | 20 | 17 | 13 | 千克 | | --With working part of cermets |
| | --其他,包括部件: | | | | | | | --Other, including parts: |
| 8207.1910 | ---带有天然或合成金钢石、立方氮化硼制的工作部件 | 8 | 20 | 17 | 13 | 千克 | | ---With working part of natural or synthetic diamonds or cubic boronnitride |
| 8207.1990 | ---其他 | 8 | 20 | 17 | 13 | 千克 | | ---Other |
| | -金属拉拔或挤压用模: | | | | | | | -Dies for drawing or extruding metal: |
| 8207.2010 | ---带有天然或合成金刚石、立方氮化硼制的工作部件 | 8 | 20 | 17 | 13 | 千克/套 | | ---With working part of natural or synthetic diamonds or cubic boronnitride |
| 8207.2090 | ---其他 | 8 | 20 | 17 | 13 | 千克/套 | | ---Other |
| 8207.3000 | -锻压或冲压工具 | | 20 | 17 | 13 | 千克 | | -Tools for pressing, stamping or punching |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8207.3000[暂] 10 | 加工小轿车车身冲压件用的4种关键模具(侧围外板、翼子板、拼接整体侧围内板、拼焊整体侧围加强板用模具) | 6 | 20 | 17 | 13 | 千克 | | Processing of car body stamping parts with four key mold(side wall outer panel, fender, integral joint side wall inner plate, fight the whole welding of side wall reinforcing plate mold) |
| 8207.3000[暂] 20 | 加工小轿车车身冲压件用的4种特种模具(σb≥980N/mm^2的冷冲压、热成型、内高压成型和铝板用模具) | 6 | 20 | 17 | 13 | 千克 | | Processing of car body stamping parts with four special mould(cold stamping of sigma B is more than or equal to 980N/mm^2, thermoforming, in high-pressure molding and aluminum plate with mold) |
| 8207.3000 90 | 其他锻压或冲压工具 | 8 | 20 | 17 | 13 | 千克 | | Other tools for pressing, stamping or punching |
| 8207.4000 | -攻丝工具 | 8 | 20 | 17 | 13 | 千克/件 | | -Tools for tapping or threading |
| | -钻孔工具,但凿岩及钻探用的除外: | | | | | | | -Tools for drilling, other than for rock drilling: |
| 8207.5010 | ---带有天然或合成金刚石、立方氮化硼制的工作部件 | 8 | 20 | 17 | 13 | 千克/件 | | ---With working part of natural or synthetic diamonds or cubic boronnitride |
| 8207.5090 | ---其他 | 8 | 20 | 17 | 13 | 千克/件 | | ---Other |
| | -镗孔或铰孔工具: | | | | | | | -Tools for boring or broaching: |
| 8207.6010 | ---带有天然或合成金刚石、立方氮化硼制的工作部件 | 8 | 20 | 17 | 13 | 千克/件 | | ---With working part of natural or synthetic diamonds or cubic boronnitride |
| 8207.6090 | ---其他 | 8 | 20 | 17 | 13 | 千克/件 | | ---Other |
| | -铣削工具: | | | | | | | -Tools for milling: |
| 8207.7010 | ---带有天然或合成金刚石、立方氮化硼制的工作部件 | 8 | 20 | 17 | 13 | 千克/件 | | ---With working part of natural or synthetic diamonds or cubic boronnitride |
| 8207.7090 | ---其他 | 8 | 20 | 17 | 13 | 千克/件 | | ---Other |
| | -车削工具: | | | | | | | -Tools for turning: |
| 8207.8010 | ---带有天然或合成金刚石、立方氮化硼制的工作部件 | 8 | 20 | 17 | 13 | 千克/件 | | ---With working part of natural or synthetic diamonds or cubic boronnitride |
| 8207.8090 | ---其他 | 8 | 20 | 17 | 13 | 千克/件 | | ---Other |
| | -其他可互换工具: | | | | | | | -Other interchangeable tools: |
| 8207.9010 | ---带有天然或合成金刚石、立方氮化硼制的工作部件 | 8 | 20 | 17 | 13 | 千克/件 | | ---With working part of natural or synthetic diamonds or cubic boronnitride |
| 8207.9090 | ---其他 | 8 | 20 | 17 | 13 | 千克/件 | | ---Other |
| **82.08** | **机器或机械器具的刀及刀片:** | | | | | | | **Knives and cutting blades, for machines or for mechanical appliances:** |
| | -金属加工用: | | | | | | | -For metal working: |
| | ---硬质合金制的: | | | | | | | ---Of metal carbides: |
| 8208.1011 | ----经镀或涂层的 | 8 | 20 | 17 | 13 | 千克 | | ----Plated or coated |
| 8208.1019 | ----其他 | 8 | 20 | 17 | 13 | 千克 | | ----Other |
| 8208.1090 | ---其他 | 8 | 20 | 17 | 5 | 千克 | | ---Other |
| 8208.2000 | -木器加工用 | 8 | 20 | 17 | 5 | 千克 | | -For wood working |
| 8208.3000 | -厨房器具或食品工业机器用 | 8 | 20 | 17 | 5 | 千克 | A | -For kitchen appliances or for machines used by the food industry |
| 8208.4000 | -农业、园艺或林业机器用 | 8 | 20 | 13 | 5 | 千克 | | -For agricultural, horticultural or forestry machines |
| 8208.9000 | -其他 | 8 | 20 | 17 | 5 | 千克 | | -Other |
| **82.09** | **未装配的工具用金属陶瓷板、杆、刀头及类似品:** | | | | | | | **Plates, sticks, tips and the like for tools, unmounted, of cermets:** |
| 8209.0010 | ---板 | 8 | 20 | 17 | 13 | 千克 | | ---plates |
| | ---条、杆: | | | | | | | ---Bar, rod: |
| 8209.0021 | ----晶粒度<0.8微米 | 8 | 20 | 17 | 13 | 千克 | | ----Grain size <0.8μm |
| 8209.0029 | ----其他 | 8 | 20 | 17 | 13 | 千克 | | ----Other |
| 8209.0030 | ---刀头 | 8 | 20 | 17 | 13 | 千克 | | ---Tips |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8209.0090 | ---其他 | 8 | 20 | 17 | 13 | 千克 | | ---Other |
| **82.10** | **用于加工或调制食品或饮料的手动机械器具,重量不超过10千克:** | | | | | | | **Hand-operated mechanical appliances, weighing 10g or less, used in the preparation, conditioning or serving of food or drink:** |
| 8210.0000 | 用于加工或调制食品或饮料的手动机械器具,重量不超过10千克 | 18 | 80 | 17 | 5 | 千克/台 | A | Hand-operated mechanical appliances, weighing 10kg or less, used in the preparation, conditioning or serving of food or drink |
| **82.11** | **有刃口的刀及其刀片,不论是否有锯齿(包括整枝刀),但税目82.08的刀除外:** | | | | | | | **Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No.82.08, and blades therefor:** |
| 8211.1000暂 | -成套货品 | 10 | 80 | 17 | 9 | 千克/套 | | -Sets of assorted articles |
| | -其他: | | | | | | | -Other: |
| 8211.9100暂 | --刃面固定的餐刀 | 10 | 80 | 17 | 9 | 千克/把 | A | --Table knives having fixed blades |
| 8211.9200 | --刃面固定的其他刀 | 12 | 80 | 17 | 9 | 千克/把 | | --Other knives having fixed blades |
| 8211.9300暂 | --刃面不固定的刀 | 10 | 80 | 17 | 9 | 千克/把 | | --Knives having other than fixed blades |
| 8211.9400 | --刀片 | 14 | 80 | 17 | 9 | 千克 | | --Blades |
| 8211.9500 | --贱金属制的刀柄 | 12 | 80 | 17 | 5 | 千克 | | --Handles of base metal |
| **82.12** | **剃刀及其刀片(包括未分开的刀片条):** | | | | | | | **Razors and razor blades (including razor blade blanks in strips):** |
| 8212.1000 | -剃刀 | 12 | 80 | 17 | 9 | 千克/把 | | -Razors |
| 8212.2000 | -安全刀片,包括未分开的刀片条 | 14 | 80 | 17 | 9 | 千克/片 | | -Safety razor blades, including razor blade blanks in strips |
| 8212.9000 | -其他零件 | 12 | 80 | 17 | 9 | 千克 | | -Other parts |
| **82.13** | **剪刀、裁缝剪刀及类似品、剪刀片:** | | | | | | | **Scissors, tailors' shears and similar shears, and blades therefor:** |
| 8213.0000 | 剪刀、裁缝剪刀及类似品、剪刀片 | 12 | 80 | 17 | 9 | 千克 | | Scissors, tailors' shears and similar shears, and blades therefor |
| **82.14** | **其他利口器(例如,理发推剪、屠刀、砍骨刀、切肉刀、切菜刀、裁纸刀);修指甲及修脚用具(包括指甲锉):** | | | | | | | **Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files):** |
| 8214.1000 | -裁纸刀、开信刀、改错刀、铅笔刀及其刀片 | 12 | 80 | 17 | 5 | 千克 | | -Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor |
| 8214.2000 | -修指甲及修脚用具(包括指甲锉) | 18 | 90 | 17 | 9 | 千克 | | -Manicure or pedicure sets and instruments (including nail files) |
| 8214.9000 | -其他 | 18 | 80 | 17 | 9 | 千克 | | -Other |
| 8214.9000 10 | 切菜刀等厨房用利口器 | 18 | 80 | 17 | 9 | 千克 | A | Kitchen cleavers, choppers mincing knives and other articles of cutlery |
| 8214.9000 90 | 理发推子等其他利口器 | 18 | 80 | 17 | 9 | 千克 | | Hair clippers and other articles of cutlery |
| **82.15** | **餐匙、餐叉、长柄勺、漏勺、糕点夹、鱼刀、黄油刀、糖块夹及类似的厨房或餐桌用具:** | | | | | | | **Spoons, forks, ladles, skimmers, cakeservers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware:** |
| 8215.1000 | -成套货品,至少其中一件物品是镀贵金属的 | 18 | 80 | 17 | 5 | 千克 | A | -Sets of assorted articles containing at least one article plated with precious metal |
| 8215.2000 | -其他成套货品 | 18 | 80 | 17 | 9 | 千克 | A | -Other sets of assorted articles |
| | -其他: | | | | | | | -Other: |
| 8215.9100 | --镀贵金属的 | 18 | 80 | 17 | 5 | 千克 | A | --Plated with precious metal |
| 8215.9900暂 | --其他 | 10 | 80 | 17 | 9 | 千克 | A | --Other |

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## 第八十三章
## 贱金属杂项制品

**注释：**

一、在本章，贱金属零件应与制品一同归类。但税目73.12、73.15、73.17、73.18及73.20的钢铁制品或其他贱金属（第七十四章至第七十六章及第七十八章至第八十一章）制的类似物品不应视为本章制品的零件。

二、税目83.02所称“脚轮”，是指直径（对于有胎的，连胎计算在内，下同）不超过75毫米的或直径虽超过75毫米，但所装轮或胎的宽度必须小于30毫米的脚轮。

## Chapter 83
## Miscellaneous articles of base metal

**Notes:**

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent artcles. However, articles of iron or steel of heading Nos.73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading No.83.02, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75mm, or those having a diameter (including, where appropriate, tyres) exceeding 75mm provided that the width of the wheel or tyre fitted thereto is less than 30mm.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **83.01** | **贱金属制的锁（钥匙锁、数码锁及电动锁）；贱金属制带锁的扣环及扣环框架；上述锁的贱金属制钥匙：** | | | | | | | **Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal:** |
| 8301.1000 | -挂锁 | 14 | 80 | 17 | 9 | 千克/把 | | -Padlocks |
| | -机动车用锁： | | | | | | | -Locks of a kind used for motor vehicles: |
| 8301.2010 | ---中央控制门锁 | 10 | 80 | 17 | 13 | 千克/套 | | ---Central controll door lock |
| 8301.2090 | ---其他 | 10 | 80 | 17 | 9 | 千克/套 | | ---Other |
| 8301.3000 | -家具用锁 | 14 | 80 | 17 | 9 | 千克/个 | | -Locks of a kind used for furniture |
| 8301.4000 | -其他锁 | 14 | 80 | 17 | 9 | 千克/个 | | -Other locks |
| 8301.5000 | -带锁的扣环及扣环框架 | 14 | 80 | 17 | 9 | 千克 | | -Clasps and frames with clasps, incorporating locks |
| 8301.6000 | -锁零件 | 12 | 80 | 17 | 9 | 千克 | | -Parts of locks |
| 8301.7000 | -钥匙 | 10 | 80 | 17 | 9 | 千克 | | -Keys presented separately |
| **83.02** | **用于家具、门窗、楼梯、百叶窗、车厢、鞍具、衣箱、盒子及类似品的贱金属附件及架座；贱金属制帽架、帽钩、托架及类似品；用贱金属做支架的小脚轮；贱金属制的自动闭门器：** | | | | | | | **Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets, or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal:** |
| 8302.1000 | -铰链（折叶） | 10 | 80 | 17 | 5 | 千克 | | -Hinges |
| 8302.2000 | -小脚轮 | 12 | 80 | 17 | 9 | 千克 | | -Castors |
| 8302.3000 | -机动车辆用的其他附件及架座 | 10 | 80 | 17 | 5 | 千克 | | -Other mountings, fittings and similar articles suitable for motor vehicles |
| | -其他附件及架座： | | | | | | | -Other mountings, fittings and similar articles: |
| 8302.4100 | --建筑用 | 14 | 80 | 17 | 5 | 千克 | | --Suitable for buildings |
| 8302.4200 | --其他，家具用 | 12 | 80 | 17 | 5 | 千克 | | --Other, suitable for furniture |
| 8302.4900 | --其他 | 12 | 80 | 17 | 5 | 千克 | | --Other |
| 8302.5000 | -帽架、帽钩、托架及类似品 | 14 | 80 | 17 | 9 | 千克 | | -Hat-racks, hat-pegs, brackets and similar fixtures |
| 8302.6000 | -自动闭门器 | 12 | 80 | 17 | 5 | 千克/个 | | -Automatic door closers |
| **83.03** | **装甲或加强的贱金属制保险箱、保险柜及保险库的门和带锁保险储存橱、钱箱、契约箱及类似品：** | | | | | | | **Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal:** |
| 8303.0000 | 装甲或加强的贱金属制保险箱、保险柜及保险库的门和带锁保险储存橱、钱箱、契约箱及类似品 | 14 | 50 | 17 | 5 | 千克/个 | | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **83.04** | **贱金属制的档案柜、卡片索引柜、文件盘、文件篮、笔盘、公章架及类似的办公用具，但税目 94.03 的办公室家具除外：** | | | | | | | **Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No.94.03:** |
| 8304.0000 | 贱金属制的档案柜、卡片索引柜、文件盘、文件篮、笔盘、公章架及类似的办公用具，但税目 94.03 的办公室家具除外 | 10.5 | 80 | 17 | 5 | 千克 | | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No.94.03 |
| **83.05** | **活页夹、卷宗夹的贱金属附件，贱金属制的信夹、信角、文件夹、索引标签及类似的办公用品；贱金属制的成条订书钉(例如，供办公室、室内装饰或包装用)：** | | | | | | | **Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal:** |
| 8305.1000 | -活页夹或宗卷夹的附件 | 10.5 | 80 | 17 | 5 | 千克 | | -Fittings for loose-leaf binders of files |
| 8305.2000 | -成条订书钉 | 10.5 | 80 | 17 | 5 | 千克 | | -Staples in strips |
| 8305.9000 | -其他，包括零件 | 10.5 | 80 | 17 | 5 | 千克 | | -Other, including parts |
| **83.06** | **非电动的贱金属铃、钟、锣及类似品；贱金属雕塑像及其他装饰品；贱金属相框或画框及类似框架；贱金属镜子：** | | | | | | | **Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal:** |
| 8306.1000 | -铃、钟、锣及类似品 | 8 | 80 | 17 | 5 | 千克 | | -Bells, gongs and the like |
| | -雕塑像及其他装饰品： | | | | | | | -Statuettes and other ornaments: |
| 8306.2100 | --镀贵金属的 | 8 | 100 | 17 | 5 | 千克 | | --Plated with precious metal |
| | --其他： | | | | | | | --Other: |
| 8306.2910 | ---景泰蓝的 | 8 | 100 | 17 | 9 | 千克 | | ---Cloisonne |
| 8306.2990 | ---其他 | 8 | 100 | 17 | 13 | 千克 | | ---Other |
| 8306.3000 | -相框、画框及类似框架、镜子 | 8 | 100 | 17 | 5 | 千克 | | -Photograph, picture or similar frames; mirrors |
| **83.07** | **贱金属软管，不论是否有附件：** | | | | | | | **Flexible tubing of base metal, with or without fittings:** |
| 8307.1000 | -钢铁制 | 8.4 | 35 | 17 | 5 | 千克 | | -Of iron or steel |
| 8307.9000 | -其他贱金属制 | 8.4 | 35 | 17 | 5 | 千克 | | -Of other base metal |
| **83.08** | **贱金属制的扣、钩、环、眼及类似品，用于衣着、鞋靴、天篷、提包、旅行用品或其他制成品；贱金属制的管形铆钉及开口铆钉；贱金属制的珠子及亮晶片：** | | | | | | | **Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal:** |
| 8308.1000 | -钩、环及眼 | 10.5 | 80 | 17 | 9 | 千克 | | -Hooks, eyes and eyelets |
| 8308.2000 | -管形铆钉及开口铆钉 | 10.5 | 80 | 17 | 5 | 千克 | | -Tubular or bifurcated rivets |
| 8308.9000 | -其他，包括零件 | 10.5 | 80 | 17 | 5 | 千克 | | -Other, including parts |
| **83.09** | **贱金属制的塞子、盖子(包括冠形瓶塞、螺口盖及倒水塞)、瓶帽、螺口塞、塞子帽、封志及其他包装用附件：** | | | | | | | **Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal:** |
| 8309.1000 | -冠形瓶塞 | 18 | 90 | 17 | 5 | 千克 | | -Crown corks |
| 8309.9000 | -其他 | 12 | 80 | 17 | 5 | 千克 | | -Other |
| **83.10** | **贱金属制的标志牌、铭牌、地名牌及类似品、号码、字母及类似标志，但税目 94.05 的货品除外：** | | | | | | | **Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No.94.05:** |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8310.0000 | 贱金属制的标志牌、铭牌、地名牌及类似品、号码、字母及类似标志,但税目94.05的货品除外 | 18 | 80 | 17 | 5 | 千克 | | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No.94.05 |
| **83.11** | **贱金属或硬质合金制的丝、条、管、板、电极及类似品,以焊剂涂面或以焊剂为芯,用于焊接或沉积金属、硬质合金;贱金属粉粘聚而成的丝或条,供金属喷镀用:** | | | | | | | **Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:** |
| 8311.1000 | -以焊剂涂面的贱金属制电极,电弧焊用 | 8 | 30 | 17 | 13 | 千克 | | -Coated electrodes of base metal, for electric arc-welding |
| 8311.2000 | -以焊剂为芯的贱金属制焊丝,电弧焊用 | 8 | 30 | 17 | 13 | 千克 | | -Cored wire of base metal, for electric arc-welding |
| 8311.3000 | -以焊剂涂面或以焊剂为芯的贱金属条或丝,钎焊或气焊用 | 8 | 30 | 17 | 13 | 千克 | | -Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame |
| 8311.9000 | -其他 | 8 | 30 | 17 | 13 | 千克 | | -Other |

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# 第十六类
# 机器、机械器具、电气设备及其零件；录音机及放声机、电视图像、声音的录制和重放设备及其零件、附件

# SECTION XVI
# MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

**注释：**

一、本类不包括：

（一）第三十九章的塑料或税目 40.10 的硫化橡胶制的传动带、输送带；除硬质橡 胶以外的硫化橡胶制的机器、机械器具、电气器具或其他专门技术用途的物品（税目 40.16）；

（二）机器、机械器具或其他专门技术用途的皮革、再生皮革（税目 42.05）或毛皮（税目43.03）的制品；

（三）各种材料（例如，第三十九章、第四十章、第四十四章、第四十八章及第十五类的材料）制的筒管、卷轴、纡子、锥形筒管、芯子、线轴及类似品；

（四）提花机及类似机器用的穿孔卡片（例如，归入第三十九章、第四十八章或第十五类的）；

（五）纺织材料制的传动带、输送带或带料（税目59.10）或专门技术用途的其他纺织材料制品（税目 59.11）；

（六）税目 71.02 至 71.04 的宝石或半宝石（天然、合成或再造）或税目 71.16 的完全以宝石或半宝石制成的物品，但已加工未装配的唱针用蓝宝石和钻石除外（税目 85.22）；

（七）第十五类注释二所规定的贱金属制通用零件（第十五类）及塑料制的类似品（第三十九章）；

（八）钻管（税目 73.04）；

（九）金属丝、带制的环形带（第十五类）；

（十）第八十二章或第八十三章的物品；

（十一）第十七类的物品；

（十二）第九十章的物品；

（十三）第九十一章的钟、表及其他物品；

（十四）税目 82.07 的可互换工具及作为机器零件的刷子（税目 96.03）；类似的可互换工具应按其构成工作部件的材料归类（例如，归入第四十章、第四十二章、第四十三章、第四十五章、第五十九章或税目 68.04、69.09）；

（十五）第九十五章的物品。

（十六）打字机色带或类似色带，不论是否装轴或装盒（应按其材料属性归类；如已上油或经其他方法处理能着色的，应归入税目 96.12），或税号 96.20 的独脚架、双脚架、三脚架及类似品。

二、除本类注释一、第八十四章注释一及第八十五章注释一另有规定的以外，机器零件（不属于税目 84.84、85.44、85.45、85.46 或 85.47 所列物品的零件）应按下列规定归类：

**Notes:**

1. This Section does not cover:

(a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanized rubber (heading No.40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading No.40.16);

(b) Articles of leather or of composition leather (heading No.42.05) or of furskin (heading No.43.03), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) Bobbins, spools, cops, cones, cores, reels or similar supports of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 Section XV);

(e) Transmission or conveyor belts or belting of textile material (heading No.59.10) or other articles of textile material for technical uses (heading No.59.11);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos.71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading No.85.22);

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) Drill pipe (heading No.73.04);

(ij) Endless belts of metal wire or strip (Section XV);

(k) Articles of Chapter 82 or 83;

(l) Articles of Section XVII;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tools of headingNo.82.07 or brushes of a kind used as parts of machines (heading No.96.03), similar interchangable tools are to be classified according to constituent material of their working part (for example in Chapter 40, 42, 43, 45, 59 or heading No.68.04, or 69.09);

(p) Articles of Chapter 95; or

(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading No.96.12 if inked or otherwise prepared for giving impressions) or unipod, bipod, tripod or the like of heading No.96.20.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No.84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

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（一）凡在第八十四章、第八十五章的税目（税目84.09、84.31、84.48、84.66、84.73、84.87、85.03、85.22、85.29、85.38及85.48除外）列名的货品，均应归入该两章的相应税目；

（二）专用于或主要用于某一种机器或同一税目的多种机器（包括税目84.79或85.43的机器）的零件，应与该种机器一并归类，或酌情归入税目84.09、84.31、84.48、84.66、84.73、85.03、85.22、85.29或85.38。但能同时主要用于税目85.17和85.25至85.28所列机器的零件，应归入税目85.17；

（三）所有其他零件应酌情归入税目84.09、84.31、84.48、84.66、84.73、85.03、85.22、85.29或85.38，如不能归入上述税目，则应归入税目84.87或85.48。

（a）Parts which are goods included in any of the headings of Chapter 84 or 85（other than headingsNo. 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38, and 85.48）are in all cases to be classified in their respective headings;

（b）Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading（including a machine of heading No.84.79 or 85.43）are to be classified with the machines of that kind or in heading No.84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings No.85.17 and 85.25 to 85.28 are to be classified in headingNo.85.17;

（c）All other parts are to be classified in heading No.84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading No.84.87 or 85.48.

三、由两部及两部以上机器装配在一起形成的组合式机器，或具有两种及两种以上互补或交替功能的机器，除条文另有规定的以外，应按具有主要功能的机器归类。

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

四、由不同独立部件（不论是否分开或由管道、传动装置、电缆或其他装置连接）组成的机器（包括机组），如果组合后明显具有一种第八十四章或第八十五章某个税号所列功能，则全部机器应按其功能归入有关税目。

4. Where a machine（including a combination of machines）consists of individual components（whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices）intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

五、上述各注释所称“机器”，是指第八十四章或第八十五章各税目所列的各种机器、设备、装置及器具。

5. For the purposes of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

## 第八十四章
## 核反应堆、锅炉、机器、机械器具及其零件

## Chapter 84
## Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

**注释：**

一、本章不包括：

（一）第六十八章的石磨、石碾及其他物品；

（二）陶瓷材料制的机器或器具（例如泵）及供任何材料制的机器或器具用的陶瓷零件（第六十九章）；

（三）实验室用玻璃器（税目70.17）；玻璃制的机器、器具或其他专门技术用途的物品及其零件（税目70.19或70.20）；

（四）税目73.21或73.22的物品或其他贱金属制的类似物品（第七十四章至第七十六章或第七十八章至第八十一章）；

（五）税目85.08的真空吸尘器。

（六）税目85.09的家用电动器具税号85.25的数字照相机；

（七）第十七类物品用的散热器；

（八）非机动的手工操作地板清扫器（税目96.03）。

**Notes:**

1. This Chapter does not cover:

（a）Millstones, grindstones and other articles of Chapter 68;

（b）Machinery or appliances（for example, pumps）of ceramic material and ceramic parts of machinery or appliances of any material（Chapter 69）;

（c）Laboratory glassware（heading No.70.17）; machinery, appliances or other articles for technical uses or parts thereof, of glass（heading No.70.19 or 70.20）;

（d）Articles of heading No.73.21 or 73.22 or similar articles of other base metals（Chapters 74 to 76 or 78 to 81）;

（e）Vacuum cleaners of heading No.85.08

（f）Electro-mechanical domestic appliances of heading No.85.09; digital cameras of heading No.85.25;or

（g）Seltion XVⅡ items with radiator;

（h）Hand-operated mechanical floor sweepers, not motorized（heading No.96.03）.

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二、除第十六类注释三及本章注释九另有规定的以外，如果某种机器或器具既符合税目 84.01 至 84.24 或税目 84.46 中一个或几个税目的规定，又符合税目 84.25 至 84.80 中一个或几个税目的规定，则应酌情归入税目 84.01 至 84.24 或税目 84.86 中的相应税目，而不归入税目 84.25 至 84.80 中的有关税目。

但税目 84.19 不包括：

（一）催芽装置、孵卵器或育雏器（税目 84.36）；

（二）谷物调湿机（税目 84.37）；

（三）萃取糖汁的浸提装置（税目 84.38）；

（四）纱线、织物及纺织制品的热处理机器（税目 84.51）；

（五）温度变化（即使必不可少）仅作为辅助功能的机器、设备或实验室设备。

税目 84.22 不包括：

（一）缝合袋子或类似品用的缝纫机；

（二）税目 84.72 的办公室用机器。

税目 84.24 不包括：

（一）喷墨印刷（打印）机器（税目 84.43）。

（二）水射流切割机（税目 84.56）。

三、如果用于加工各种材料的某种机床既符合税目 84.56 的规定，又符合税目 84.57、84.58、84.59、84.60、84.61、84.64 或 84.65 的规定，则应归入税目 84.56。

四、税目 84.57 仅适用于可以完成下列不同形式机械操作的金属加工机床，但车床（包括车削中心）除外：

（一）按照机械加工程序从刀具库中自动更换刀具（加工中心）；

（二）同时或顺序地自动使用不同的动力头对固定不动的工件进行加工（单工位组合机床）；

（三）自动将工件送向不同的动力头（多工位组合机床）。

五、（一）税目 84.71 所称“自动数据处理设备”，是指：具有如下功能的机器：

1. 存储处理程序和执行程序直接需要的起码的数据；

2. 按照用户的要求随意编辑程序；

3. 按照用户指令进行算术计算；以及

4. 在运行过程中，可不需人为干预而通过逻辑判断，执行一个处理程序，这个处理程序可改变计算机指令的执行。

（二）自动数据处理设备可以是一套由若干单独部件所组成的系统。

（三）除本条注释（四）及（五）另有规定以外，一个部件如果符合下列所有规定，即可视为自动数据处理系统的一部分：

1. 专用于或主要用于自动数据处理系统；

2. 可以直接或通过一个或几个其他部件同中央处理机相连接；

2. Subject to the operation of Note 3 to Section XVI and subject to Note9 to this chapter, a machine or appliance which answers to a description in one or more of the headings No.84.01 to 84.24 or heading 84.46 and at the same time to a description in one or other of the headings Nos.84.25 to 84.80 is to be classified under the appropriate headings of the former group or under heading 84.86, as the case may be, and not the latter.

HeadingNo.84.19 does not, however, cover:

(a) Germination plant, incubators or brooders (headingNo.84.36);

(b) Grain dampening machines (heading No.84.37);

(c) Diffusing apparatus for sugar juice extraction (headingNo.84.38);

(d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No.84.51); or

(e) Machinery or plant, designed for mechanical operation or la boratorg e-quipment, in which a change of temperature, even if necessary, is subsidiary.

Heading No.84.22 does not cover:

(a) Sewing machines for closing bags or similar containers ;

(b) Office machinery of heading No.84.72.

Heading No.84.24 does not cover:

(a) Ink-jet printing machines (heading No.84.43).

(b) Water-jet cutting machines (heading No.84.56).

3. A machine-tool for working any material which answers to a description in heading No.84.56 and at the same time to a description in heading Nos. 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading No.84.56.

4. Heading No.84.57 applies only to machine-tools for working metal other than lathes (including turning centres), which can carry out different types of machining operations either:

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (a) For the purposes of heading No.84.71, the expression “automatic data processing machines” means machines capable of:

(ⅰ) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(ⅱ) being freely programmed in accordance with the requirements of the user;

(ⅲ) performing arthmetical computations specified by the user; and,

(ⅳ) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;

(b) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(c) Subject to paragraph (d) and (e) below, a unit is to be rgearded as being a part of an automatic data processing system if it meets all of the following condition

(ⅰ) It is of a kind solehy or praincipally used in an automatic data processing system;

(ⅱ) It is connectable to the central processing unit either directly or through one or more other units; and

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3. 能够以本系统所使用的方式(代码或信号)接收或传送数据。

自动数据处理设备的部件如果单独报验,应归入税目 84.71。

但是,键盘、X-Y 坐标输入装置及盘(片)式存储部件,只要符合上述注释(三)2 及(三)3 所列的规定,应一律作为税目 84.71 的部件归类。

(四)税目 84.71 不包括单独报验的下述设备,即使该设备符合上述注释五(三)的所有规定:

1. 打印机、复印机、传真机,不论是否组合式;

2. 发送或接收声音、图像或其他数据的设备,包括无线或有线网络;(例如,局域网或广域网)通信设备

3. 扬声器及传声器(麦克风);

4. 电视摄相机、数字照相机及视频摄录一体机;

5. 监视器及投影机,未装有电视接收装置。

(五)装有自动数据处理设备或与自动数据处理设备连接使用,但却从事数据处理以外的某项专门功能的机器,应按其功能归入相应的税目,对于无法按功能归类的,应归入未列名税目。

六、税目 84.82 还包括最大直径及最小直径与标称直径相差均不超过 1%或 0.05 毫米(以相差数值较小的为准)的抛光钢珠,其他钢珠归入税目 73.26。

七、具有一种以上用途的机器在归类时,其主要用途可作为唯一的用途对待。除本章注释二、第十六类注释三另有规定的以外,凡任何税目都未列明其主要用途的机器,以及没有哪一种用途是主要用途的机器,均应归入税目 84.79。税目 84.79 还包括将金属丝、纺织纱线或其他各种材料以及它们的混合材料制成绳、缆的机器(例如,捻股机、绞扭机、制缆机)。

八、税目 84.70 所称"袖珍式",仅适用于外形尺寸不超过 170 毫米×100 毫米×45 毫米的机器。

九、(一)第八十五章注释八(一)及(二)也同样适用于本条注释及品目 84.86 中所称的"半导体器件"及"集成电器"。但本条注释及品目 84.86 所称"半导体器件",也包括光敏半导体器件及发光二极管(LED)。

(二)本条注释和税目 84.86 所称"平板显示器的制造",包括将各层基片制造成平板,但不包括玻璃的制造或将印刷电路板或其他电子元件装配在平板上。所称"平板显示"不包括阴极射线管技术。

(三)税目 84.86 也包括专用于或主要用于下列用途的机器及装置:

1. 制造或修补掩膜版及刻线;

2. 组装半导体器件或集成电路;

(ⅲ)It is able to accept or delirer data in afrom(codes or signals), which can be used by the system.

Separatly presented units of an automatic data processing malhine are to be classified heading 84.71.

However keybards X-Y co-ordinate input devices and disk storage units which satisfy the cond it ions of paragraphs (c)(ⅱ)and(c)(ⅲ)above are in all cases to be dassified as anits of heading No.84.71.

(d) Heading 84.71 does not cover the following when prestented separateby eren if they meet all of conditions set forth in Notes (c)above:

(ⅰ)printers copying machines facsimile machines whether or not combined.

(ⅱ) Apparats for the transmission or reception of voice images or other data including apparatus for communication in a wired or wireless network (Such as alocal or wide area netaork)

(ⅲ)Loud speakers and microphones

(ⅳ)Television camera,digital cemera and video camera recorders

(ⅴ)Monitors and projectors not incorp orating television reception apparatus recezvers.

(e) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading No.84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05mm, whichever is less. Other steel balls are to be classified in heading No.73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose. Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine, the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose, unless the context otherwise requires, is to be classified in heading No.84.79. Heading No.84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of headingNo.84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170mm×100mm×45mm.

9. (a) Notes 8(a) and 8(b) to chapter 85 also apply with respect to the expressions "semicoiductor devices and electonic integrated circuits" respectively, as used in this Note and in heading 84.86. However for the parposes of this Note and of heading 84.86.the expression semicondutor devices also covers photo sensitive semicondactor devices and light emitting diodes(LED).

(b) For the purposes of this Note and of heading 84.86 the expression "manufacture of flat pane displays" covers the fabrication of substrtes into aftat panel. It does not cover the manufacture of glass or the assembly of plinted circuit boards or other electronie components onto the flat panel The expression "flat panel display" does not cover calhoderay tube technology.

(c) Heading No.84.86 also includesmachines apparatus solely or principally of a kind used for

(ⅰ)The manafactre or rapair of masks and retides

(ⅱ) Assemb semiconductordevices or electronic; integrated circuits; and

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3. 升降、搬运、装卸单晶柱、圆片、半导体器件、集成电路及平板显示器。

(四)除十六类注释一及第八十四章注释一另有规定的以外,符合税目 84.86 规定的机器及装置,应归入该税目而不归入本协调制度的其他税目。

**子目注释:**

一、子目 8465.20 所称"加工中心",仅适用于加工木材、软木、骨、硬质橡胶、硬质塑料或类似硬质材料的加工机床。这些设备可根据机械加工程序,从刀具库或类似装置中自动更换刀具,以完成不同形式的机械加工。

二、子目号 8471.49 所称"系统",是指各部件符合第八十四章注释五(三)所列条件,并且至少由一个中央处理部件、一个输入部件(例如,键盘或扫描仪)及一个输出部件(例如,视频显示器或打印机)组成的自动数据处理设备。

三、子目 8481.20 所称"油压或气压传动阀",是指在液压或气压系统中专用于传递"流体动力"的阀门,其能源以加压流体(液体或气体)的形式供给。这些阀门可以具有各种形式(例如,减压阀、止回阀)。子目 8481.20 优先于税号 84.81 的所有其他子目。

四、子目号 8482.40 仅包括滚柱直径相同,最大不超过 5 毫米,且长度至少是直径三倍的圆滚柱轴承,滚柱的两端可以磨圆。

(ⅲ) Lifting handing loadingor unlading of boules, wafers, semiconductor devices electonic integrated circuits and flat panel displays.

(d) Subject to Notel to section XVI and Note 1 to chapter 84.machines and apparatus answring to the description in heading 84.86 are to be classfied in that heading and in no other heading of the Nomenclature.

**Subheading Notes:**

1.Subheading No. 8465.20 called "machining center", processing machine is only suitable for the processing of wood, cork, bone, hard rubber, hard plastics or similar hard materials. These devices can automatically replace the tool from the tool library or similar device according to the machining procedure to complete different forms of machining.

2. For the purposes of subheading No.8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (b) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example: a keyboard or a scanner), and one output unit (for example: a visual display unit or a printer).

3.Subheading No.8481.20 called "hydraulic or pneumatic valve" refers to the transfer of "fluid power valve in hydraulic or pneumatic system secondary energy in a pressurized fluid (liquid or gas) in the form of supply. These valves can have various forms (e.g., pressure relief valves, check valves).Subheading No. 8481.20 priority to all other Subheading of Heading No. 84.81

4. Subheading No.8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **84.01** | **核反应堆;核反应堆的未辐照燃料元件(释热元件);同位素分离机器及装置:** | | | | | | | **Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:** |
| 8401.1000 | -核反应堆 | 2 | 8 | 17 | 17 | 千克 | 3 | -Nuclear reactors |
| 8401.2000 | -同位素分离机器、装置及其零件 | 1 | 8 | 17 | 17 | 个/千克 | 3 | -Machinery and apparatus for isotopic separation, and parts thereof |
| | -未辐照燃料元件(释热元件): | | | | | | | -Fuel elements (cartridges), non-irradiated: |
| 8401.3010 | ---未辐照燃料元件 | 2 | 8 | 17 | 17 | 千克 | | ---Fuel elements, non-irrdadiated |
| 8401.3090 | ---未辐照燃料元件的零件 | 1 | 8 | 17 | 17 | 千克 | | ---Parts for fuel elements non-irradiated |
| | -核反应堆零件: | | | | | | | -Parts of nuclear reactors: |
| 8401.4010 | ---未辐照相关组件 | 1 | 8 | 17 | 17 | 千克 | | ---Non-irradiated Associated Assembly |
| 8401.4020 | ---堆内构件 | 1 | 8 | 17 | 17 | 千克 | 3 | ---Reactor internals |
| 8401.4090 | ---其他 | 1 | 8 | 17 | 17 | 千克 | | ---Other |
| 8401.4090 10 | 核反应堆压力容器(包括其顶板)(专门设计或制造来用于容纳核反应堆的堆芯) | 1 | 8 | 17 | 17 | 千克 | 3 | Pressure vessels for nuclear reactors (including top slabs) specially designed or produced to hold the reactor core of the nuclear reactors |
| 8401.4090 20 | 核反应堆控制棒和设备(专用于核反应堆裂变控制棒、支承结构或悬吊结构等) | 1 | 8 | 17 | 17 | 千克 | 3 | Control rods and devices of nuclear reactors (fission control rod and support and suspension structures thereof, specified for nuclear reactors) |
| 8401.4090 30 | 核反应堆压力管(专用于容纳核燃料元件和一次冷却剂的,压力>5.1MPa) | 1 | 8 | 17 | 17 | 千克 | 3 | Pressure tubes of nuclear reactors (specified for holding fuel elements or primary coolants, pressure>5.1MPa) |
| 8401.4090 90 | 其他核反应堆零件 | 1 | 8 | 17 | 17 | 千克 | | Other parts of nuclear reactors |
| **84.02** | **蒸汽锅炉(能产生低压水蒸气的集中供暖用的热水锅炉除外);过热水锅炉:** | | | | | | | **Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producting low pressure steam); superheated water boilers:** |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -蒸汽锅炉： | | | | | | | -Steam or other vapour generating boilers： |
| | --蒸发量超过45吨/时的水管锅炉： | | | | | | | --Watertube boilers with a steam production exceeding 45t per hour： |
| 8402.1110 | ---蒸发量在900吨/时及以上的发电用锅炉 | 3 | 11 | 17 | 17 | 台/千克 | 6A | ---Boilers for generating electricity with a steam production 900t or more per hour |
| 8402.1190 | ---其他 | 14 | 35 | 17 | 17 | 台/千克 | 6A | ---Other |
| 8402.1200 | --蒸发量不超过45吨/时的水管锅炉 | 5 | 35 | 17 | 17 | 台/千克 | | --Watertube boilers with a steam production not exceeding 45t per hour |
| 8402.1200 10 | 纸浆厂废料锅炉(蒸发量≤45吨/时蒸汽水管锅炉) | 5 | 35 | 17 | 17 | 台/千克 | 6A | Waster material boiler of pulp mill(steam water tube boilers with their evaporation≤45tons/hour) |
| 8402.1200 90 | 其他蒸发量未超45吨/时水管锅炉 | 5 | 35 | 17 | 17 | 台/千克 | 6A | Other wate tube boilers with the evaporation ≤45tons/hour |
| 8402.1900 | --其他蒸汽锅炉,包括混合式锅炉 | 5 | 35 | 17 | 17 | 台/千克 | 6A | --Other vapour generating boilers, including hybrid boilers |
| 8402.2000 | -过热水锅炉 | 16 | 35 | 17 | 17 | 台/千克 | 6A | -Super-heated water boilers |
| 8402.9000 | -零件 | 2 | 11 | 17 | 17 | 千克 | | -Parts |
| **84.03** | **集中供暖用的热水锅炉,但税目84.02的货品除外：** | | | | | | | **Central heating boilers other than those of headingNo.84.02：** |
| | -锅炉： | | | | | | | -Boilers： |
| 8403.1010 | ---家用型 | 10 | 80 | 17 | 17 | 台/千克 | 6A | ---Household type |
| 8403.1090 | ---其他 | 10 | 80 | 17 | 17 | 台/千克 | 6A | ---Other |
| 8403.9000 | -零件 | 6 | 80 | 17 | 17 | 千克 | | -Parts |
| **84.04** | **税目84.02或84.03所列锅炉的辅助设备(例如,节热器、过热器、除灰器、气体回收器);水蒸气或其他蒸汽动力装置的冷凝器：** | | | | | | | **Auxiliary plant for use with boilers of headingNo.84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units：** |
| | -税目84.02或84.03所列锅炉的辅助设备： | | | | | | | -Auxiliary plant for use with boilers of headingNo.84.02 or 84.03： |
| 8404.1010 | ---税目84.02所列锅炉的辅助设备 | 5 | 35 | 17 | 17 | 千克 | 6A | ---For use with boilers of headingNo.84.02 |
| 8404.1010[暂] 10 | 使用(可再生)生物质燃料的非水管蒸汽锅炉的辅助设备(例如,节热器、过热器、除灰器、气体回收器) | 5 | 35 | 17 | 17 | 千克 | 6 | Use (renewable) of biomass fuel pipe steam boiler auxiliary equipment (for example, heat exchanger, superheater, ash separator and gas collector) |
| 8404.1010 90 | 其他蒸汽锅炉、过热水锅炉的辅助设备(例如,节热器、过热器、除灰器、气体回收器) | 7 | 35 | 17 | 17 | 千克 | 6 | Other steam boiler,hot water boiler auxiliary equipment(e.g., economizer, superheater, soot removers, gas recovery device) |
| 8404.1020[暂] | ---税目84.03所列锅炉的辅助设备 | 5 | 80 | 17 | 17 | 千克 | 6 | ---For use with boilers of headingNo.84.03 |
| 8404.2000[暂] | -水蒸气或其他蒸汽动力装置的冷凝器 | 5 | 35 | 17 | 17 | 千克 | 6 | -Condensers for steam or other vapour power units |
| | -零件： | | | | | | | -Parts： |
| 8404.9010[暂] | ---子目8404.1020所列设备的零件 | 5 | 80 | 17 | 17 | 千克 | | ---Of the auxiliary plant of subheading No. 8404.1020 |
| 8404.9090 | ---其他 | 5 | 35 | 17 | 17 | 千克 | | ---Other |
| 8404.9090[暂] 10 | 使用(可再生)生物质燃料的非水管蒸汽锅炉的辅助设备的零件;水蒸气或其他蒸汽动力装置的冷凝器的零件(编号84041010、84042000所列辅助设备的) | 5 | 35 | 17 | 17 | 千克 | | Use (renewable) of biomass fuel pipe steam boiler auxiliary equipment parts; Water vapor or other steam condenser of power plant parts (no. 84041010, 84042000, auxiliary equipment listed) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8404.9090 90 | 其他辅助设备用零件(编号 84041010、84042000 所列辅助设备的) | 7 | 35 | 17 | 17 | 千克 | | Other auxiliary equipment with parts listed (no. 84041010, 84042000, auxiliary equipment) |
| **84.05** | **煤气发生器,不论有无净化器;乙炔发生器及类似的水解气体发生器,不论有无净化器:** | | | | | | | **Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:** |
| 8405.1000 | -煤气发生器,不论有无净化器;乙炔发生器及类似的水解气体发生器,不论有无净化器 | 14 | 30 | 17 | 17 | 千克 | A | -Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers |
| 8405.9000 | -零件 | 8 | 30 | 17 | 17 | 千克 | | -Parts |
| **84.06** | **汽轮机:** | | | | | | | **Steam turbines and other vapour turbines:** |
| 8406.1000 | -船舶动力用汽轮机 | 5 | 35 | 17 | 17 | 台/千瓦 | | -Turbines for marine propulsion |
| | -其他汽轮机: | | | | | | | -Other turbines: |
| | --输出功率超过 40 兆瓦的: | | | | | | | --Of an output exceeding 40 MW: |
| 8406.8110 | ---输出功率不超过 100 兆瓦的 | 5 | 35 | 17 | 17 | 台/千瓦 | | ---Of an output not exceeding 100 MW |
| 8406.8120 | ---输出功率超过 100 兆瓦,但不超过 350 兆瓦的 | 5 | 35 | 17 | 17 | 台/千瓦 | | ---Of an output exceeding 100 MW but not exceeding 350 MW |
| 8406.8130 | ---输出功率超过 350 兆瓦的 | 6 | 11 | 17 | 17 | 台/千瓦 | | ---Of an output exceeding 350 MW |
| 8406.8200 | --输出功率不超过 40 兆瓦的 | 5 | 35 | 17 | 17 | 台/千瓦 | O | --Of an output not exceeding 40 MW |
| 8406.9000 | -零件 | 2 | 11 | 17 | 17 | 千克 | | -Parts |
| **84.07** | **点燃往复式或旋转式活塞内燃发动机:** | | | | | | | **Spark-ignition reciprocating or rotary internal combustion piston engines:** |
| | -航空器发动机: | | | | | | | -Aircraft engines: |
| 8407.1010 | ---输出功率不超过 298 千瓦 | 2 | 11 | 17 | 17 | 台/千瓦 | 6 | ---Of an output not exceeding 298kW |
| 8407.1020 | ---输出功率超过 298 千瓦 | 2 | 11 | 17 | 15 | 台/千瓦 | 6 | ---Of an output exceeding 298kW |
| 8407.1020 10 | 输出功率>298kw 无人驾驶航空飞行器、无人驾驶飞艇用高效率内燃引擎,设计或改型后用于在 15420 米(50000 英尺)以上高空飞行的吸气活塞式或转子式内燃发动机 | 2 | 11 | 17 | 17 | 台/千瓦 | 36 | Spark-ignition reciprocating or rotary internal combustion piston aircraft engines , of an output exceeding 298kW |
| 8407.1020 90 | 其他输出功率>298kw 航空器内燃引擎,指点燃往复式或旋转式 | 2 | 11 | 17 | 17 | 台/千瓦 | 6 | Spark-ignition reciprocating or rotary internal combustion piston aircraft engines , of an output exceeding 298kW |
| | -船舶发动机: | | | | | | | -Marine propulsion engines: |
| 8407.2100 | --舷外发动机 | 8 | 35 | 17 | 17 | 台/千瓦 | 6 | --Outboard motors |
| 8407.2900 | --其他 | 8 | 20 | 17 | 17 | 台/千瓦 | 6 | --Other |
| | -用于第八十七章所列车辆的往复式活塞发动机: | | | | | | | -Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: |
| 8407.3100 | --气缸容量(排气量)不超过 50 毫升 | 10 | 35 | 17 | 17 | 台/千瓦 | y4xA6 | --Of a cylinder capacity not exceeding 50cc |
| 8407.3200 | --气缸容量(排气量)超过 50 毫升,但不超过 250 毫升 | 10 | 35 | 17 | 17 | 台/千瓦 | y4xA6 | --Of a cylinder capacity exceeding 50cc but not exceeding 250cc |
| 8407.3300 | --气缸容量(排气量)超过 250 毫升,但不超过 1000 毫升 | 10 | 70 | 17 | 17 | 台/千瓦 | AO6 | --Of a cylinder capacity exceeding 250cc but not exceeding 1000cc |
| | --气缸容量(排气量)超过 1000 毫升: | | | | | | | --Of a cylinder capacity exceeding 1000cc: |
| 8407.3410 | ---气缸容量(排气量)超过 1000 毫升,但不超过 3000 毫升 | 10 | 70 | 17 | 17 | 台/千瓦 | A6O | ---Of a cylinder capacity exceeding 1000cc but not exceeding 3000cc |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8407.3420 | ---气缸容量(排气量)超过3000毫升 | 10 | 35 | 17 | 17 | 台/千瓦 | | ---Of a cylinder capacity exceeding 3000cc |
| 8407.3420 10 | 排气量≥5.9升的天然气发动机(第八十七章所列车辆用的点燃往复式活塞发动机) | 10 | 35 | 17 | 17 | 台/千瓦 | 6O | Natural gas engines with displacement≥5.9L(spark-ignition reciprocating piston engines for the vehicles listed in Chapter 87) |
| 8407.3420 90 | 其他排气量>3000cc车用往复式活塞引擎(第八十七章所列车辆用的点燃往复式活塞发动机) | 10 | 35 | 17 | 17 | 台/千瓦 | 6O | Other vehicle use reciprocating piston engines with displacement > 3000cc (spark-ignition reciprocating piston engines for the vehicles listed in Chapter 87) |
| | -其他发动机: | | | | | | | -Other engines: |
| 8407.9010 | ---沼气发动机 | 12 | 35 | 17 | 17 | 台/千瓦 | 6 | ---Friedamp engines |
| 8407.9090 | ---其他 | | 35 | 17 | 17 | 台/千瓦 | | ---Other |
| 8407.9090 10 | 转速<3600r/min汽油发动机(发电机用) | 18 | 35 | 17 | 17 | 台/千瓦 | O6 | Speed < 3600r/min gasoline engine (generator) |
| 8407.9090 20 | 转速<4650r/min汽油发动机(税目84.26、84.28-84.30所列机械用) | 18 | 35 | 17 | 17 | 台/千瓦 | O6 | Speed < 4650r/min gasoline engine (heading 84.26, 84.28-84.30 listed machinery) |
| 8407.9090暂 31 | 叉车用汽油发动机(800转/分≤转速≤3400转/分)(立式输出轴汽油发动机除外) | 9 | 35 | 17 | 17 | 台/千瓦 | O6 | Gasoline engine forklift (800 rpm is less than or equal to the speed below 3400r/min) (except for vertical output shaft of the gasoline engine) |
| 8407.9090 39 | 其他转速<4650转/分汽油发动机(税目84.27所列机械用,立式输出轴汽油发动机除外) | 18 | 35 | 17 | 17 | 台/千瓦 | O6 | Other speed <4650 r/min gasoline engine (heading 84.27 column machinery, vertical output shaft of the gasoline engine except) |
| 8407.9090暂 40 | 立式输出轴汽油发动机(非第八十七章所列车辆用其他往复式活塞发动机) | 9 | 35 | 17 | 17 | 台/千瓦 | 6 | Vertical output shaft of the gasoline engine (the eighty-seventh chapter car trainnon other reciprocating piston engines) |
| 8407.9090 90 | 其他往复或旋转式活塞内燃引擎(非第八十七章所列车辆用其他点燃往复式或旋转式活塞发动机) | 18 | 35 | 17 | 17 | 台/千瓦 | 6 | Other reciprocating or rotary internal combustion piston engines(spark-ignition reciprocating or rotary piston engines for the vehicles not listed in Chapter 87) |
| **84.08** | **压燃式活塞内燃发动机(柴油或半柴油发动机):** | | | | | | | **Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):** |
| 8408.1000 | -船舶发动机 | 5 | 11 | 17 | 17 | 台/千瓦 | O6 | -Marine propulsion engines |
| | -用于第八十七章所列车辆的发动机: | | | | | | | -Engines of a kind used for the propulsion of vehicles of Chapter 87: |
| 8408.2010 | ---输出功率在132.39千瓦(180马力)及以上 | | 14 | 17 | 17 | 台/千瓦 | | ---Of an output of 132.39kW (180HP) or more |
| 8408.2010暂 01 | 输出功率在441千瓦及以上的柴油发动机(600马力) | 4 | 14 | 17 | 17 | 台/千瓦 | O6 | Diesel genines, output power≥441kW(600HP) |
| 8408.2010 10 | 功率≥132.39kW拖拉机用柴油机 | 9 | 14 | 13 | 17 | 台/千瓦 | 6 | Diesel engines for tractors, output power≥132.39kW |
| 8408.2010 90 | 功率≥132.39kW其他用柴油机[指87章车辆用压燃式活塞内燃发动机(132.39kW=180马力)] | 9 | 14 | 17 | 17 | 台/千瓦 | O6 | Other diesel engines, output power≥132.39kW(refers to compression-ignition internal combustion piston engines for the vehicles listed in Chaper 87) |
| 8408.2090 | ---其他 | | 35 | | | 台/千瓦 | | ---Other |
| 8408.2090 10 | 功率<132.39千瓦拖拉机用柴油机 | 25 | 35 | 13 | 13,17 | 台/千瓦 | 6 | Diesel engines for tractors, output power<132.39kW |
| 8408.2090暂 20 | 升功率≥50千瓦,输出功率<132.39千瓦的轿车用柴油发动机 | 20 | 35 | 17 | 17 | 台/千瓦 | 6O | L power more than 50 kilowatts, diesel engine power output of132.39 kilowatts of car " |
| 8408.2090 90 | 功率<132.39千瓦其他用柴油机(指第87章车辆用压燃式活塞内燃发动机) | 25 | 35 | 17 | 17 | 台/千瓦 | 6O | Other diesel engines, output power<132.39kw(refers to compression-ignition internal combustion piston engines for the vehicles listed in Chapter 87) |
| | -其他发动机: | | | | | | | -Other engines: |
| 8408.9010 | ---机车发动机 | 6 | 11 | 17 | 17 | 台/千瓦 | O6 | ---Locomotive engines |
| | ---其他: | | | | | | | ---Other: |
| 8408.9091 | ----输出功率不超过14千瓦 | 5 | 35 | | 13 | 台/千瓦 | | ----Of an output not exceeding 14kW |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8408.9091 11 | 功率≤14千瓦农业用单缸柴油机[非87章车辆用压燃式活塞内燃发动机(14kW=19.05马力)] | 5 | 35 | 13 | 13 | 台/千瓦 | 6 | Single-cylinder diesel engines for agricultural use, output power≤14kW (19.05HP) (other than compression-ignition internal combustion piston engines for the vehicles of chapter 87) |
| 8408.9091 19 | 功率≤14千瓦农业用柴油发动机[非87章车辆用压燃式活塞内燃发动机(14千瓦=19.05马力)] | 5 | 35 | 13 | 13 | 台/千瓦 | 6 | Diesel engines for agricultural use, output power≤14kW (19.05HP) (other than compression-ignition internal combustion piston engines for the vehicles of chapter 87) |
| 8408.9091 91 | 功率≤14千瓦其他用单缸柴油机[非87章车辆用压燃式活塞内燃发动机(14千瓦=19.05马力)] | 5 | 35 | 17 | 13 | 台/千瓦 | 6 | Single-cyclinder diesel engines for other use, output power≤14kW (19.05HP), (other than compression-ignition internal combustion piston engines for the vehicles of chapter 87) |
| 8408.9091 99 | 功率≤14千瓦其他用柴油发动机[非87章车辆用压燃式活塞内燃发动机(14千瓦=19.05马力)] | 5 | 35 | 17 | 13 | 台/千瓦 | 6 | Other diesel engines, output power ≤ 14kW (19.05HP) (other than compression-ignition internal combustion piston engines for the vehicles of chapter 87) |
| 8408.9092 | ----输出功率超过14千瓦,但小于132.39千瓦(180马力) | 8.4 | 35 | | | 台/千瓦 | | ----Of an output exceeding 14kW but not exceeding 132.39kW(180HP) |
| 8408.9092 10 | 转速<4650r/min柴油发动机,14千瓦<功率<132.39千瓦(税目84.26-84.30所列工程机械用) | 8.4 | 35 | 17 | 17 | 台/千瓦 | 6O | Diesel engines, rotational speed<4650 r/min, 14kW<output power<132.39 kW(for engineering machinery listed in heading No.8426 to 8430) |
| 8408.9092 20 | 14千瓦<功率<132.39千瓦的农业用柴油机[非87章车辆用压燃式活塞内燃发动机(1千瓦=1.36马力)] | 8.4 | 35 | 13 | 13,17 | 台/千瓦 | 6 | Diesel engines for agricutural use, 14kW < output powder < 132.39kW (compression-ignition internal combustion piston engines for the vehicles not listed in Chapter87) (1kW=1.36HP) |
| 8408.9092 90 | 14千瓦<功率<132.39千瓦的其他用柴油机[非87章车辆用压燃式活塞内燃发动机(1千瓦=1.36马力)] | 8.4 | 35 | 17 | 17 | 台/千瓦 | 6 | Diesel engine for other use, 14kW<output powder<132.39kW(compression-ignition internal combustion piston engines for the vehicles not listed in Chapter87) (1kW=1.36HP) |
| 8408.9093 | ----输出功率在132.39千瓦(180马力)及以上 | 5 | 14 | | 17 | 台/千瓦 | | ----Of an output of 132.39KW (180HP) or more |
| 8408.9093 10 | 功率≥132.39千瓦的农业用柴油机[非87章用压燃式活塞内燃发动机(132.39千瓦=180马力)] | 5 | 14 | 13 | 17 | 台/千瓦 | 6 | Diesel engines for agricutural use, output powder≥132.39kW (180HP) (compression-ignition internal combustion piston engines for the vehicles not listed in Chapter 87) |
| 8408.9093 90 | 功率≥132.39千瓦其他用柴油发动机[非87章用压燃式活塞内燃发动机(132.39千瓦=180马力)] | 5 | 14 | 17 | 17 | 台/千瓦 | O6 | Diesel engine for other use, output powder≥132.39kW(180HP) (compression-ignition internal combustion piston engines for the vehicles not listed in Chapter 87) |
| **84.09** | **专用于或主要用于税目84.07或84.08所列发动机的零件:** | | | | | | | **Parts suitable for use solely or principally with the engines of headingNo.84.07 or 84.08:** |
| 8409.1000 | -航空器发动机用 | 2 | 11 | 17 | 17 | 千克 | | -For aircraft engines |
| | -其他: | | | | | | | -Other: |
| | --专用于或主要用于点燃式活塞内燃发动机的: | | | | | | | --Suitable for use solely or principally with spark-ignition internal combustion piston engines: |
| 8409.9110 | ---船舶发动机用 | 6 | 17 | 17 | 17 | 千克 | | ---For marine propulsion engines |
| | ---其他: | | | | | | | ---Other: |
| 8409.9191 | ----电控燃油喷射装置 | 5 | 35 | 17 | 17 | 千克/套 | O | ----Electric fuel injection devices |
| 8409.9199 | ----其他 | 5 | 35 | 17 | 15,17 | 千克 | | ----Other |
| 8409.9199 20 | 废气再循环(EGR)装置(专用或主要用于内燃发动机) | 5 | 35 | 17 | 17 | 千克 | | Exhaust gas recycling apparatuses (EGR) (suitable for use solely or principally with combustion piston engines) |
| 8409.9199 30 | 连杆(专用或主要用于内燃发动机) | 5 | 35 | 17 | 17 | 千克 | | Links (connecting rods) (suitable for use solely or principally with combustion piston engines) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8409.9199 40 | 喷嘴(专用或主要用于内燃发动机) | 5 | 35 | 17 | 17 | 千克 | | Nozzles(suitable for use solely or principally with combustion piston engines) |
| 8409.9199 50 | 气门摇臂(专用或主要用于内燃发动机) | 5 | 35 | 17 | 17 | 千克 | | Valve rockers arms(suitable for use solely or principally with combustion piston engines) |
| 8409.9199 90 | 其他点燃式活塞内燃发动机用零件 | 5 | 35 | 17 | 17 | 千克 | | Other parts of spark-ignition internal combustion piston engines |
| | --其他: | | | | | | | --Other: |
| 8409.9910 | ---船舶发动机用 | 5 | 11 | 17 | 17 | 千克 | | ---For marine propulsion engines |
| 8409.9920 | ---机车发动机用 | 2 | 11 | 17 | 17 | 千克 | | ---For locomotive engines |
| | ---其他: | | | | | | | ---Other: |
| 8409.9991 | ----输出功率在132.39千瓦(180马力)及以上的发动机用 | 2 | 11 | 17 | 17 | 千克 | | ----For engines with an output of 132.39kW (180HP) or more |
| 8409.9999 | ----其他 | | 35 | 17 | 17 | 千克 | | ----Other |
| 8409.9999暂 10 | 电控柴油喷射装置及其零件(指品目8408所列的其他发动机用) | 5 | 35 | 17 | 17 | 千克 | 0 | Electronically controlled diesel fuel injection device and its parts(refer to other items listed in the 8408 engine use) |
| 8409.9999 90 | 其他发动机的专用零件(指税目84.07或84.08所列的其他发动机) | 8.4 | 35 | 17 | 17 | 千克 | | Special parts for other engines(other engines listed in Heding No.84.07 or 84.08) |
| **84.10** | **水轮机、水轮及其调节器:** | | | | | | | **Hydraulic turbines, water wheels, and regulators therefor:** |
| | -水轮机及水轮: | | | | | | | -Hydraulic turbines and water wheels: |
| 8410.1100 | --功率不超过1000千瓦 | 10 | 35 | 17 | 17 | 台/千克 | | --Of a power not exceeding 1000kW |
| 8410.1200 | --功率超过1000千瓦,但不超过10000千瓦 | 10 | 35 | 17 | 17 | 台/千克 | | --Of a power exceeding 1000KW but not exceeding 10000kW |
| | --功率超过10000千瓦: | | | | | | | --Of a power exceeding 10000kW: |
| 8410.1310 | ---功率超过30000千瓦的冲击式水轮机及水轮 | 10 | 35 | 17 | 17 | 台/千克 | | ---Impulse hydraulic turbines and water wheels of a power exceeding 30000 kW |
| 8410.1320 | ---功率超过35000千瓦的贯流式水轮机及水轮 | 10 | 35 | 17 | 17 | 台/千克 | | ---Radial hydraulic turbines and water wheels of a power exceeding 35000 kW |
| 8410.1330 | ---功率超过200000千瓦的水泵水轮机及水轮 | 10 | 35 | 17 | 17 | 台/千克 | | ---Pumping hydraulic turbines and water wheels of a power exceeding 200000kW |
| 8410.1390 | ---其他 | 10 | 35 | 17 | 17 | 台/千克 | | ---Other |
| | -零件,包括调节器: | | | | | | | -Parts, including regulators: |
| 8410.9010 | ---调节器 | 6 | 35 | 17 | 17 | 千克/套 | | ---Regulators |
| 8410.9090 | ---其他 | 6 | 35 | 17 | 17 | 千克 | | ---Other |
| **84.11** | **涡轮喷气发动机,涡轮螺桨发动机及其他燃气轮机:** | | | | | | | **Turbo-jets, turbo-propellers and other gas turbines:** |
| | -涡轮喷气发动机: | | | | | | | -Turbo-jets: |
| | --推力不超过25千牛顿: | | | | | | | --Of a thrust not exceeding 25kN: |
| 8411.1110 | ---涡轮风扇发动机 | 1 | 11 | 17 | 17 | 台 | 3 | ---Turbofan engines |
| 8411.1190 | ---其他 | 1 | 11 | 17 | 17 | 台 | | ---Other |
| | --推力超过25千牛顿: | | | | | | | --Of a thrust exceeding 25kN: |
| 8411.1210 | ---涡轮风扇发动机 | 1 | 11 | 17 | 17 | 台 | 3 | ---Turbofan engines |
| 8411.1290 | ---其他 | 1 | 11 | 17 | 17 | 台 | | ---Other |
| 8411.1290 10 | 小型燃烧率高轻型涡轮喷气发动机(推力大于或等于90千牛顿的涡轮喷气发动机) | 1 | 11 | 17 | 17 | 台 | 3 | Minitype turbo-jets with high combustion rate(turo-jets with propulsive force≥90kN) |
| 8411.1290 90 | 其他涡轮喷气发动机(推力超过25kN) | 1 | 11 | 17 | 17 | 台 | | Other turbo-jets(propulsive force>25kN) |
| | -涡轮螺桨发动机: | | | | | | | -Turbo-propellers: |
| 8411.2100 | --功率不超过1100千瓦 | 2 | 11 | 17 | 17 | 台/千瓦 | | --Of a power not exceeding 1100kW |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --功率超过 1100 千瓦： | | | | | | | --Of a power exceeding 1100kW： |
| 8411.2210 | ---功率超过 1100 千瓦，但不超过 2238 千瓦 | 2 | 11 | 17 | 17 | 台/千瓦 | | ---Of a power exceeding 1100kW but not exceeding 2238kW |
| 8411.2220 | ---功率超过 2238 千瓦，但不超过 3730 千瓦 | 2 | 11 | 17 | 17 | 台/千瓦 | | ---Of a power exceeding 2238kW but not exceeding 3730kW |
| 8411.2230 | ---功率超过 3730 千瓦 | 2 | 11 | 17 | 17 | 台/千瓦 | | ---Of a power exceeding 3730kW |
| | -其他燃气轮机： | | | | | | | -Other gas turbines： |
| 8411.8100 | --功率不超过 5000 千瓦 | | 35 | 17 | 17 | 台/千瓦 | | --Of a power not exceeding 5000kW |
| 8411.8100[暂] 01 | 涡轮轴航空发动机(功率≤5000kW) | 1 | 35 | 17 | 17 | 台/千瓦 | | Turbine shaft aeroengine(power≤5000kW) |
| 8411.8100 90 | 功率≤5000kW 的其他燃气轮机 | 15 | 35 | 17 | 17 | 台/千瓦 | | Other gas turbines, Power≤5000kW |
| 8411.8200 | --功率超过 5000 千瓦 | 3 | 35 | 17 | 17 | 台/千瓦 | 0 | --Of a power exceeding 5000kW |
| | -零件： | | | | | | | -Parts： |
| 8411.9100 | --涡轮喷气发动机或涡轮螺桨发动机用 | 1 | 11 | 17 | 17 | 千克 | | --Of turbo-jets or turbo-propellers |
| | --其他： | | | | | | | --Other： |
| 8411.9910 | ---涡轮轴发动机用 | | 35 | 17 | 17 | 千克 | | ---Of turbine shaft engines |
| 8411.9910[暂] 10 | 涡轮轴航空发动机用零件 | 1 | 35 | 17 | 17 | 千克 | | The turbine shaft Aeroengine Parts |
| 8411.9910 90 | 其他涡轮轴发动机用零件 | 5 | 35 | 17 | 17 | 千克 | | Other part of turbine shaft engines |
| 8411.9990 | ---其他 | 5 | 35 | 17 | 17 | 千克 | | ---Other |
| **84.12** | **其他发动机及动力装置：** | | | | | | | **Other engines and motors：** |
| | -喷气发动机，但涡轮喷气发动机除外： | | | | | | | -Jet engines other than turbo-jets： |
| 8412.1010 | ---航空器及航天器用 | 3 | 11 | 17 | 17 | 台/千克 | | ---For aircraft or spacecraft |
| 8412.1010 10 | 冲压喷气发动机(包括超燃冲压喷气发动机) | 3 | 11 | 17 | 17 | 台/千克 | 3 | Ramjet engines(including scramjet engines) |
| 8412.1010 20 | 脉冲喷气发动机 | 3 | 11 | 17 | 17 | 台/千克 | 3 | Pulse jet engines |
| 8412.1010 30 | 组合循环发动机 | 3 | 11 | 17 | 17 | 台/千克 | 3 | Combined cycle engines |
| 8412.1010 90 | 其他航空、航天器用喷气发动机(涡轮喷气发动机除外) | 3 | 11 | 17 | 17 | 台/千克 | | Other jet engines (other than turbo-jets) for aircraft or spacecraft |
| 8412.1090 | ---其他 | 10 | 35 | 17 | 17 | 台/千克 | | ---Other |
| | -液压动力装置： | | | | | | | -Hydraulic power engines and motors： |
| 8412.2100 | --直线作用(液压缸)的 | 12 | 35 | 17 | 17 | 台/千克 | | --Linear acting (cylinders) |
| | --其他： | | | | | | | --Other： |
| 8412.2910 | ---液压马达 | 10 | 35 | 17 | 17 | 台/千克 | | ---Hydraulic motors |
| 8412.2990 | ---其他 | | 35 | 17 | 17 | 台/千克 | 0 | ---Other |
| 8412.2990[暂] 10 | 抓桩器(抱桩器) | 7 | 35 | 17 | | 台/千克 | 0 | Pile gripper |
| 8412.2990[暂] 20 | 压力值在 20mpa 以上的飞机用液压作动器 | 1 | 35 | 17 | | 台/千克 | 0 | Hydraulic actuator for aircraft, with pressure above 20MPa |
| 8412.2990 90 | 其他液压动力装置： | 14 | 35 | 17 | 17 | 台/千克 | 0 | Other hydrulic power engines and motors |
| 8412.3100 | --直线作用(气压缸)的 | | 35 | 17 | 17 | 台/千克 | | --Linear acting (cylinders) |
| 8412.3100[暂] 01 | 三坐标测量机用平衡气缸 | 7 | 35 | 17 | 17 | 台/千克 | | Balance cylinder for three-dimensional measuring machine |
| 8412.3100 90 | 其他直线作用的气压动力装置(气压缸) | 14 | 35 | 17 | 17 | 台/千克 | | Other pneumatic power engines and motors of straightening(cylinders) |
| 8412.3900 | --其他 | 14 | 35 | 17 | 17 | 台/千克 | 0 | --Other |
| 8412.8000 | -其他 | 10 | 35 | 17 | 17 | 台/千克 | | -Other |
| 8412.8000 10 | 液体火箭发动机(推力大于或等于 90 千牛顿可贮存推进剂的) | 10 | 35 | 17 | 17 | 台/千克 | 3 | Liquid-propellant rocket engines (thrust ≥ 90kN, capable of storing propellant) |
| 8412.8000 20 | 固体火箭发动机(总冲大于或等于 1100 千牛顿每秒的) | 10 | 35 | 17 | 17 | 台/千克 | 3 | Solid-propellant rocket engine (of a total impulse ≥ 1100kN) |
| 8412.8000 90 | 其他发动机及动力装置 | 10 | 35 | 17 | 17 | 台/千克 | | Other engines and motors |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -零件： | | | | | | | -Parts： |
| 8412.9010 | ---子目 8412.1010 所列机器的零件 | 2 | 11 | 17 | 17 | 千克 | | ---For machines of subheading No.8412.1010 |
| 8412.9010 10 | 燃烧调节装置(冲压或脉冲喷气发动机的) | 2 | 11 | 17 | 17 | 千克 | 3 | Combustion control devices (for ramjet engine or pulse jet engines) |
| 8412.9010 20 | 火箭发动机的壳体 | 2 | 11 | 17 | 17 | 千克 | 3 | Shells of rocket engines |
| 8412.9010 90 | 航空、航天器用喷气发动机的零件(涡轮喷气发动机的零件,编号 8412.9010 10 除外) | 2 | 11 | 17 | 17 | 千克 | | Parts of jet engines for aircraft or spacecraft, (other than parts of turbo-jets engines and parts of subheading No.8412.9010 10) |
| 8412.9090 | ---其他 | | 35 | 17 | 17 | 千克 | | ---Other |
| 8412.9090[暂] 10 | 风力发动机零件 | 5 | 35 | 17 | 17 | 千克 | | Wind power engine parts |
| 8412.9090 90 | 其他发动机及动力装置的零件 | 8 | 35 | 17 | 17 | 千克 | | Other parts for engines and motors |
| **84.13** | **液体泵,不论是否装有计量装置;液体提升机：** | | | | | | | **Pumps for liquids, whether or not fitted with a measuring device; liquid elevators：** |
| | -装有或可装计量装置的泵： | | | | | | | -Pumps fitted or designed to be fitted with a measuring device： |
| 8413.1100[暂] | --分装燃料或润滑油的泵,用于加油站或车库 | 6 | 30 | 17 | 17 | 台/千克 | | --Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages |
| 8413.1900[暂] | --其他 | 6 | 30 | 17 | 17 | 台/千克 | | --Other |
| 8413.2000 | -手泵,但子目 8413.11 或 8413.19 的货品除外 | 10 | 30 | 17 | 17 | 台/千克 | | -Hand pumps, other than those of subheadingNo. 8413.11 or 8413.19 |
| | -活塞式内燃发动机用的燃油泵、润滑油泵或冷却剂泵： | | | | | | | -Fuel, lubricating or cooling medium pumps for internal combustion piston engines： |
| | ---燃油泵： | | | | | | | ---Fuel pumps： |
| 8413.3021 | ----输出功率在 132.39 千瓦(180 马力)及以上的发动机用燃油泵 | 3 | 30 | 17 | 17 | 台/千克 | | ----Fuel pumps for engines of an output of 132.39kW (180HP) or more |
| 8413.3029 | ----其他 | 3 | 30 | 17 | 17 | 台/千克 | | ----Other |
| 8413.3030 | ---润滑油泵 | 3 | 30 | 17 | 17 | 台/千克 | | ---Lubricating oil pumps |
| 8413.3090 | ---其他 | 3 | 30 | 17 | 17 | 台/千克 | | ---Other |
| 8413.4000 | -混凝土泵 | 8 | 30 | 17 | 17 | 台/千克 | | -Concrete pumps |
| | -其他往复式排液泵： | | | | | | | -Other reciprocating positive displacement pumps： |
| 8413.5010[暂] | ---气动式 | 6 | 40 | | | 台/千克 | | ---Pneumatic |
| 8413.5010[暂] 10 | 农业用气动往复式排液泵 | 6 | 40 | 13 | 13 | 台/千克 | | Pneumatic reciprocating positive displacement pumps for agricultural use |
| 8413.5010[暂] 20 | 气动式耐腐蚀波纹或隔膜泵(流量大于 0.6$m^3$/h,接触表面由特殊耐腐蚀材料制成) | 6 | 40 | 17 | 17 | 台/千克 | 3 | Pneumatic corrosion-resisting bellows or diaphragm pumps (flow capacity>0.6$m^3$/h, with a contact surface of special corrosion-resisting material) |
| 8413.5010[暂] 90 | 其他非农业用气动往复式排液泵 | 6 | 40 | 17 | 17 | 台/千克 | | Pneumatic reciprocating positive displacement pumps for non-argricultural use |
| 8413.5020[暂] | ---电动式 | 6 | 40 | | | 台/千克 | | ---Electric |
| 8413.5020[暂] 10 | 农业用电动往复式排液泵 | 6 | 40 | 13 | 13 | 台/千克 | | Electric reciprocating positive displacement pumps for agricutlural use |
| 8413.5020[暂] 20 | 电动式耐腐蚀波纹或隔膜泵(流量大于 0.6$m^3$/h,接触表面由特殊耐腐蚀材料制成) | 6 | 40 | 17 | 17 | 台/千克 | 3 | Electric corrosion-resisting bellows diaphragm pumps (flow capacity>0.6$m^3$/h with a contact-surface of special corrosion-resisting materials) |
| 8413.5020[暂] 30 | 电动往复式排液多重密封泵(两用物项管制) | 6 | 40 | 17 | 17 | 台/千克 | 3 | Electric reciprocating multiple-sealed positive displacement pumps for non-argricultural use |
| 8413.5020[暂] 90 | 其他非农业用电动往复式排液泵 | 6 | 40 | 17 | 17 | 台/千克 | | Other electric reciprocating positive displacement pumps for non-argricultlral use |
| | ---液压式： | | | | | | | ---Hydraulic： |
| 8413.5031[暂] | ----柱塞泵 | 6 | 40 | | | 台/千克 | | ----Plunger pumps |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8413.5031暂 01 | 农业用柱塞泵 | 6 | 40 | 13 | 13 | 台/千克 | | Plunger pumps for agriculture use |
| 8413.5031暂 90 | 其他非农业用柱塞泵 | 6 | 40 | 17 | 17 | 台/千克 | | Other plunger pumps for non-agriculture use |
| 8413.5039暂 | ----其他 | 6 | 40 | | | 台/千克 | | ----Other |
| 8413.5039暂 01 | 其他农业用液压往复式排液泵 | 6 | 40 | 13 | 13 | 台/千克 | | Other hydraulic reciprocating positive displacement pumps for agricultural use |
| 8413.5039暂 20 | 液压式耐腐蚀波纹或隔膜泵(流量大于0.6m³/h,接触表面由特殊耐腐蚀材料制成) | 6 | 40 | 17 | 17 | 台/千克 | 3 | Hydraulic corrosion-resisting bellows or diaphragm pumps(flow capacity>0.6m³/h with a contact-surface of special corrosion-resisting materials) |
| 8413.5039暂 90 | 其他非农业用液压往复式排液泵 | 6 | 40 | 17 | 17 | 台/千克 | | Other hydraulic reciprocating positive displacement pumps for non-agricultural use |
| 8413.5090暂 | ---其他 | 6 | 40 | | | 台/千克 | | ---Other |
| 8413.5090暂 10 | 其他农用往复式排液泵 | 6 | 40 | 13 | 13 | 台/千克 | | Other reciprocating positive displacement pumps for agricutural use |
| 8413.5090暂 20 | 其他耐腐蚀波纹或隔膜泵(流量大于0.6m³/h,接触表面由特殊耐腐蚀材料制成) | 6 | 40 | 17 | 17 | 台/千克 | 3 | Other corrosion-resisting bellows or diaphragm pumps(flow capacity>0.6m³/h with a contact-surface of special corrosion-resisting materials) |
| 8413.5090暂 90 | 其他非农用往复式排液泵 | 6 | 40 | 17 | 17 | 台/千克 | | Other reciprocating positive displacement pumps for non-agricultural use |
| | -其他回转式排液泵: | | | | | | | -Other rotary positive displacement pumps: |
| | ---齿轮泵 | | | | | | | ---Gear pumps |
| 8413.6021暂 | ----电动式 | 6 | 40 | | | 台/千克 | | ----Electric |
| 8413.6021暂 01 | 农业用电动齿轮泵(回转式排液泵) | 6 | 40 | 13 | 13 | 台/千克 | | Electric gear pumps for agricultural use(rotary positive displacement pumps) |
| 8413.6021暂 10 | 电动齿轮多重密封泵(非农业用回转式排液泵) | 6 | 40 | 17 | 17 | 台/千克 | 3 | Electric multiple-sealed gear pumps(rotary positive displacement pumps for non-agricultural use) |
| 8413.6021暂 90 | 其他非农业用电动齿轮泵(回转式排液泵,多重密封泵除外) | 6 | 40 | 17 | 17 | 台/千克 | | Other electric gear pumps for non-agricultural use(rotary positive displacement pumps for non-agricultural use) |
| 8413.6022暂 | ----液压式 | | 40 | | | 台/千克 | | ----Hydraulic |
| 8413.6022暂 01 | 农业用回转式液压油泵(输入转速>2000r/min,输入功率>190kW,最大流量>2×280L/min) | 3 | 40 | 13 | 13 | 台/千克 | | Rotary hydraulic oil pumps for agricultural use(input speed>2000 r/min, input power>190 kW, maximum flow quantity>2×280L/min) |
| 8413.6022暂 02 | 非农业用回转式液压油泵(输入转速>2000r/min,输入功率>190kW,最大流量>2×280L/min) | 3 | 40 | 17 | 17 | 台/千克 | | Rotary hydraulic oil pumps for non-agricultural use(input speed>2000 r/min, input power>190 kW, maximum flow quantity>2×280L/min) |
| 8413.6022暂 10 | 其他农业用液压齿轮泵(回转式排液泵) | 6 | 40 | 13 | 13 | 台/千克 | | Other hydraulic gear pumps for agricultural use(rotary positive displacement pumps) |
| 8413.6022暂 20 | 液压齿轮多重密封泵(非农业用回转式排液泵) | 10 | 40 | 17 | 17 | 台/千克 | 3 | Hydraulic gear multiple-sealed pumps(rotary positive discharging hydraulic pump for non-agricultural use) |
| 8413.6022暂 90 | 其他非农业用液压齿轮泵(回转式排液泵,多重密封泵除外) | 6 | 40 | 17 | 17 | 台/千克 | | Other hydraulic gear pumps for non-agricultural use(except rotary positive displacement pumps, multiple-sealed pumps) |
| 8413.6029暂 | ----其他 | 6 | 40 | | | 台/千克 | | ----Other |
| 8413.6029暂 01 | 其他农业用齿轮泵(回转式排液泵) | 6 | 40 | 13 | 13 | 台/千克 | | Other gear pumps for agricultural use(rotary positive displacement pumps) |
| 8413.6029暂 90 | 其他非农业用齿轮泵(回转式排液泵) | 6 | 40 | 17 | 17 | 台/千克 | | Other gear pumps for non-agricultural use(rotary positive displacement pumps) |
| | ---叶片泵: | | | | | | | ---Vane pumps: |
| 8413.6031暂 | ----电动式 | 6 | 40 | | | 台/千克 | | ----Electric |

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|---|---|---|---|---|---|---|---|---|
| 8413.6031暂 01 | 农业用电动叶片泵(回转式排液泵) | 6 | 40 | 13 | 13 | 台/千克 | | Electric vane pumps for agricultural use(rotary positive displacement pumps) |
| 8413.6031暂 10 | 电动叶片多重密封泵(非农业用回转式排液泵) | 6 | 40 | 17 | 17 | 台/千克 | 3 | Electric multiple-sealed vane pumps (rotary positive displacement pumps for non-agricultural use) |
| 8413.6031暂 90 | 其他非农业用电动叶片泵(回转式排液泵,多重密封泵除外) | 6 | 40 | 17 | 17 | 台/千克 | | Other electric vane pumps for non-agricultural use (except rotary positive displacement pumps, multiple-sealed pumps) |
| 8413.6032暂 | ----液压式 | 6 | 40 | | | 台/千克 | | ----Hydraulic |
| 8413.6032暂 01 | 农业用液压叶片泵(回转式排液泵) | 6 | 40 | 13 | 13 | 台/千克 | | Hydraulic vane pumps for agricultural use (rotary positive displacement pumps) |
| 8413.6032暂 10 | 液压叶片多重密封泵(非农业用回转式排液泵) | 6 | 40 | 17 | 17 | 台/千克 | 3 | Hydraulic vane multiple-sealed pumps (rotary positive displacement pumps for non-agricultural use) |
| 8413.6032暂 90 | 其他非农业用液压叶片泵(回转式排液泵,多重密封泵除外) | 6 | 40 | 17 | 17 | 台/千克 | | Other hydraulic vane pumps for non-agricultural use (except rotary positive displacement pumps, multiple-sealed pumps) |
| 8413.6039暂 | ----其他 | 6 | 40 | | | 台/千克 | | ----Other |
| 8413.6039暂 01 | 其他农业用叶片泵(回转式排液泵) | 6 | 40 | 13 | 13 | 台/千克 | | Other vane pumps for agricultural use(rotary positive displacement pumps) |
| 8413.6039暂 90 | 其他非农业用叶片泵(回转式排液泵) | 6 | 40 | 17 | 17 | 台/千克 | | Other vane pumps for non-agricultural use (rotary positive displacement pumps) |
| 8413.6040暂 | ---螺杆泵 | 6 | 40 | | | 台/千克 | | ---Screw pumps |
| 8413.6040暂 01 | 农业用螺杆泵(回转式排液泵) | 6 | 40 | 13 | 13 | 台/千克 | | Screw pumps for agricultural use(rotary positive displacement pumps) |
| 8413.6040暂 10 | 螺杆多重密封泵(非农业用回转式排液泵) | 6 | 40 | 17 | 17 | 台/千克 | 3 | Screw pumps (rotary positive multiple-sealed displacement pumps for non-agricultural use.) |
| 8413.6040暂 90 | 其他非农业用螺杆泵(回转式排液泵,多重密封泵除外) | 6 | 40 | 17 | 17 | 台/千克 | | Other screw pumps for non-agricultural use( except rotary positive displacement pumps, multiple-sealed pumps) |
| 8413.6050暂 | ---径向柱塞泵 | 6 | 40 | | | 台/千克 | | ---Radial plunger pumps |
| 8413.6050暂 01 | 农业用径向柱塞泵(回转式排液泵) | 6 | 40 | 13 | 13 | 台/千克 | | Radial plunger pumps for agricultural use (rotary positive displacement pumps) |
| 8413.6050暂 90 | 其他非农业用径向柱塞泵(回转式排液泵) | 6 | 40 | 17 | 17 | 台/千克 | | Other radial plunger pumps for non-agricultural use (rotary positive displacement pumps) |
| 8413.6060暂 | ---轴向柱塞泵 | 6 | 40 | | | 台/千克 | | ---Axial plunger pumps |
| 8413.6060暂 01 | 农业用轴向柱塞泵(回转式排液泵) | 6 | 40 | 13 | 13 | 台/千克 | | Axial plunger pumps for agricultural use(rotary positive displacement pumps) |
| 8413.6060 90 | 其他非农业用轴向柱塞泵(回转式排液泵) | 6 | 40 | 17 | 17 | 台/千克 | | Other axial plunger pumps for non-agricultural use (rotary positive displacement pumps) |
| 8413.6090暂 | ---其他 | 8 | 40 | | | 台/千克 | | ---Other |
| 8413.6090暂 10 | 农业用其他回转式排液泵 | 8 | 40 | 13 | 13 | 台/千克 | | Other rotary positive displacement pumps for agricutural use |
| 8413.6090暂 90 | 其他回转式排液泵 | 8 | 40 | 17 | 17 | 台/千克 | | Other rotary positive displacement pumps |
| | -其他离心泵: | | | | | | | -Other centrifugal pumps: |
| 8413.7010 | ---转速在10000转/分及以上 | 8 | 40 | | | 台/千克 | | ---Rotational speed no less than 10000r/min |
| 8413.7010 10 | 农业用其他离心泵(转速在10000转/分及以上) | 8 | 40 | 13 | 13 | 台/千克 | | Other centrifugal pumps for agricutural use, rotational speed≥10000r/min |
| 8413.7010 20 | 液体推进剂用泵(转速≥10000转/分,出口压力≥7000千帕的) | 8 | 40 | 17 | 17 | 台/千克 | 3 | Liquid-propellant pumps, rotational speed≥10000r/min, outlet pressure≥7000kPa |
| 8413.7010 30 | 离心泵多重密封泵(两用物项管制) | 8 | 40 | 17 | 17 | 台/千克 | 3 | centrifugal Multiple sealedg pumps(subject to regulation of sensitive items) |
| 8413.7010 90 | 其他非农用离心泵(转速在10000转/分及以上) | 8 | 40 | 17 | 17 | 台/千克 | | Other centrifugal pumps,for non-argricultural use rotational speed≥10000r/min, |

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|---|---|---|---|---|---|---|---|---|
| | ---其他： | | | | | | | ---Other： |
| 8413.7091[暂] | ----电动潜油泵及潜水电泵 | 8 | 40 | | | 台/千克 | | ----Electric submersible oil pumps and electric submrsible pumps |
| 8413.7091[暂] 10 | 农业用电动潜油泵及潜水电泵(转速在10000转/分以下) | 8 | 40 | 13 | 13 | 台/千克 | | Electric submersible oil pumps and electric submrsible pumps for agricultural use (rotational speed ≥ 10000r/min) |
| 8413.7091[暂] 90 | 其他非农业用电动潜油泵及潜水电泵(转速在10000转/分以下) | 8 | 40 | 17 | 17 | 台/千克 | | Other electric submersible oil pumps and electric submrsible pumps for non-agricultural use (rotational speed ≥ 10000r/min) |
| 8413.7099 | ----其他 | 8 | 40 | | | 台/千克 | | ----Other |
| 8413.7099 10 | 其他农业用离心泵(转速在10000转/分以下) | 8 | 40 | 13 | 13 | 台/千克 | | Other centrifugal pumps for agricultural use (rotational speed<10000r/min) |
| 8413.7099 20 | 一次冷却剂泵(全密封驱动泵,有惯性质量系统的泵,及鉴定为NC-1泵等) | 8 | 40 | 17 | 17 | 台/千克 | 3 | Primary coolant pumps (completely-sealed driving pumps, pumps with inertia mass system, approved NC-1pumps) |
| 8413.7099 30 | 转速小于10000转/分的离心式屏蔽泵(流量大于0.6$m^3$/h,接触表面由特殊耐腐蚀材料制成) | 8 | 40 | 17 | 17 | 台/千克 | 3 | Canned centrifugal pumps, rotational speed < 10000r/min (flow capacity > 0.6$m^3$/h with a contact-surface of special corrosion-resisting materials) |
| 8413.7099 40 | 转速小于10000转/分的离心式磁力泵(流量大于0.6$m^3$/h,接触表面由特殊耐腐蚀材料制成) | 8 | 40 | 17 | 17 | 台/千克 | 3 | Magnetically-driven centrifugal pumps, rotational speed<10000r/min (flow capacity>0.6$m^3$/h with a contact-surface of special corrosion-resisting materials) |
| 8413.7099 50 | 液体推进剂用泵(8000转/分<转速<10000转/分,出口压力≥7000kPa的) | 8 | 40 | 17 | 17 | 台/千克 | 3 | Liquid-propellant pumps (8000r/min < rotational speed<10000r/min, outlet pressure≥7000kPa) |
| 8413.7099 60 | 其他离心泵多重密封泵(两用物项管制) | 8 | 40 | 17 | 17 | 台/千克 | 3O | Other centrifugal pumps and multiple-sealed pumps (subject to regulation of sensitive items) |
| 8413.7099 90 | 其他非农业用离心泵(转速在10000转/分以下) | 8 | 40 | 17 | 17 | 台/千克 | | Other centrifugal pumps for non-agricultural use, rotational speed<10000r/min |
| | -其他泵;液体提升机： | | | | | | | -Other pumps; liquid elevators： |
| 8413.8100 | --泵 | 8 | 40 | | | 台/千克 | | --Pumps |
| 8413.8100 10 | 农业用其他液体泵 | 8 | 40 | 13 | 13 | 台/千克 | | Other liquid pumps for agricultural use |
| 8413.8100 20 | 生产重水用多级泵(专门为利用氨-氢交换法生产重水而设计或制造的多级泵) | 8 | 40 | 17 | 17 | 台/千克 | 3 | Multiple-staged pumps specified for heavy water (specially designed or manufactured for heavy water production with ammonia-hydrogen exchange) |
| 8413.8100 90 | 其他非农用液体泵 | 8 | 40 | 17 | 17 | 台/千克 | | Other liquid pump for non-agricultural use |
| 8413.8200 | --液体提升机 | 8 | 30 | 17 | 17 | 台/千克 | | --Liquid elevators |
| | -零件： | | | | | | | -Parts： |
| 8413.9100 | --泵用 | 5 | 30 | 17 | 15 | 千克 | | --Of pumps |
| 8413.9200[暂] | --液体提升机用 | 4 | 30 | 17 | 15 | 千克 | | --Of liquid elevators |
| **84.14** | **空气泵或真空泵、空气及其他气体压缩机、风机、风扇;装有风扇的通风罩或循环气罩,不论是否装有过滤器：** | | | | | | | **Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters：** |
| 8414.1000[暂] | -真空泵 | 5 | 30 | 17 | 15 | 台/千克 | | -Vacuum pumps |
| 8414.1000[暂] 10 | 耐腐蚀真空泵(流量大于5$m^3$/h,接触表面由特殊耐腐蚀材料制成) | 5 | 30 | 17 | 17 | 台/千克 | 3 | Corrosion-resisting vacuum pumps (flow capacity > 5$m^3$/h, with a contact-surface of special corrosion-resisting materials) |
| 8414.1000[暂] 20 | 真空泵(抽气口≥38厘米,速度≥15$m^3$/秒,产生<$10^{-4}$托极限真空度 | 5 | 30 | 17 | 17 | 台/千克 | 3 | Vacucm pumps (aspirating hole ≥ 38cm, speed ≥ 15kl/s, capacity<$10^{-4}$absolute vaccum degree |

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|---|---|---|---|---|---|---|---|---|
| 8414.1000[暂] 30 | 能在含UF6气氛中使用的真空泵(用耐UF6腐蚀的材料制成或保护。这些泵可以是旋转式或正压式,可有排代式密封和碳氟化合物密封并且可以有特殊工作流体存在) | 5 | 30 | 17 | 17 | 台/千克 | 3 | Vacuum pumps, suitable to be used in $UF_6$ atmosphere (made of or lined with aluminum, nickel or alloys containing more than 60% nickel) |
| 8414.1000[暂] 40 | 专门设计或制造的抽气能力≥5$m^3$/min的真空泵(专用于同位素气体扩散浓缩) | 5 | 30 | 17 | 17 | 台/千克 | 3 | Vacuum pump whose specially designed or produced air-exhausting capacity≥5$m^3$/min (especially used for the diffusion and concentration of isotope gas) |
| 8414.1000[暂] 50 | 能在含$UF_6$气氛中使用的真空泵(耐$UF_6$腐蚀的,也可用氟碳密封和特殊工作流体) | 5 | 30 | 17 | 17 | 台/千克 | 3 | Vacuum pumps, suitable to be used in $UF_6$ atmosphere (can be sealed with fluorine-carbon or can be used with other special working fluid) |
| 8414.1000 60 | 专门或主要用于半导体晶圆或平板显示屏制造的真空泵 | 5 | 30 | 17 | 17 | 台/千克 | | Vacuum pump, specially or primary semiconductor wafer or flat panel display |
| 8414.1000[暂] 90 | 其他真空泵 | 5 | 30 | 17 | 17 | 台/千克 | | Other vacuum pumps |
| 8414.2000 | -手动或脚踏式空气泵 | 8 | 30 | 17 | 17 | 台/千克 | | -Handor footoperated pumps |
| | -用于制冷设备的压缩机: | | | | | | | -Compressors of a kind used in refrigerating equipment: |
| | ---电动机驱动的压缩机: | | | | | | | ---Driven by a motor: |
| 8414.3011 | ----冷藏箱或冷冻箱用,电动机额定功率不超过0.4千瓦 | 8 | 80 | 17 | 17 | 台/千克 | A | ----For refrigerators or freezers, of a motor power not exceeding 0.4kW |
| 8414.3012 | ----冷藏箱或冷冻箱用,电动机额定功率超过0.4千瓦,但不超过5千瓦 | 10 | 80 | 17 | 17 | 台/千克 | A | ----For refrigerators or freezers, of a motor power exceeding 0.4kW but not exceeding 5kW |
| 8414.3013 | ----空气调节器用,电动机额定功率超过0.4千瓦,但不超过5千瓦 | 10 | 80 | 17 | 17 | 台/千克 | A | ----For air conditioning machines, of a motor power exceeding,0.4kW but not exceeding 5kW |
| 8414.3014 | ----空气调节器用,电动机额定功率超过5千瓦 | 10 | 80 | 17 | 17 | 台/千克 | | ----For air conditioning machines, motor power > 5kW |
| 8414.3015 | ----冷冻或冷藏设备用,电动机额定功率超过5千瓦 | 10 | 30 | 17 | 17 | 台/千克 | | ----For refrigerators or freezers, motor power>5kW |
| 8414.3019 | ----其他 | 10 | 30 | 17 | 17 | 台/千克 | A | ----Other |
| 8414.3090 | ---非电动机驱动的压缩机 | 9 | 80 | 17 | 17 | 台/千克 | | ---Comptessor by a non-motor |
| 8414.4000 | -装在拖车底盘上的空气压缩机 | 8 | 30 | 17 | 17 | 台/千克 | | -Air compressors mounted on a wheeled chassis for towing |
| | -风机、风扇: | | | | | | | -Fans: |
| | --台扇、落地扇、壁扇、换气扇或吊扇,包括风机,本身装有一个输出功率不超过125瓦的电动机: | | | | | | | --Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W: |
| 8414.5110 | ---吊扇 | 20 | 130 | 17 | 17 | 台/千克 | A | ---Ceiling or roof fans |
| 8414.5120 | ---换气扇 | 20 | 130 | 17 | 17 | 台/千克 | A | ---Window fans |
| 8414.5130 | ---具有旋转导风轮的风扇 | 12 | 130 | 17 | 17 | 台/千克 | | ---Repeating front louver fan |
| | ---其他: | | | | | | | ---Other: |
| 8414.5191 | ----台扇 | 10 | 130 | 17 | 17 | 台/千克 | A | ----Table fans |
| 8414.5192 | ----落地扇 | 10 | 130 | 17 | 17 | 台/千克 | A | ----Floor fans |
| 8414.5193 | ----壁扇 | 10 | 130 | 17 | 17 | 台/千克 | A | ----Wall fans |
| 8414.5199 | ----其他 | 10 | 130 | 17 | 17 | 台/千克 | | ----Other |
| | --其他: | | | | | | | --Other: |
| 8414.5910 | ---吊扇 | 8 | 30 | 17 | 17 | 台/千克 | A | ---Ceiling or roof fans |
| 8414.5920 | ---换气扇 | 8 | 30 | 17 | 17 | 台/千克 | A | ---Window fans |
| 8414.5930 | ---离心通风机 | 10 | 30 | 17 | 17 | 台/千克 | | ---Centrifugal ventilation fans |
| 8414.5990 | ---其他 | 8 | 30 | 17 | | 台/千克 | | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8414.5990 10 | 罗茨式鼓风机 | 8 | 30 | 17 | 17 | 台/千克 | A | Root's blower |
| 8414.5990 20 | 吸气>1m³/min 的耐 $UF_6$ 腐蚀的鼓风机(轴向离心式或正排量鼓风机,压力比在2:1和6:1之间) | 8 | 30 | 17 | 17 | 台/千克 | 3A | Blower, suitable to be used in $UF_6$ atmosphere, extraction capability ≥1m³/min (axial centrifugal fans or positive-discharge fans, pressure ratio between 2:1~6:1) |
| 8414.5990 30 | 吸气≥2m³/min 的耐 $UF_6$ 腐蚀鼓风机(轴向离心式或正排量鼓风机,压力比在1.2:1和6:1之间) | 8 | 30 | 17 | 17 | 台/千克 | 3A | Blower, suitable to be used in $UF_6$ atmosphere, extraction capability ≥2m³/min (axial centrifugal fans or positive-discharge fans, pressure ratio between 1.2:1 and 6:1) |
| 8414.5990 40 | 吸气≥56m³/s 的鼓风机(用于循环硫化氢气体的单级、低压头离心式鼓风机) | 8 | 30 | 17 | 17 | 台/千克 | 3A | Blower, extraction capability ≥56m³/s (one-stage, low-pressure centrifugal blowers used for cycling hydrogen sulphide gas) |
| 8414.5990 50 | 电子产品散热用轴流风扇 | 8 | 30 | 17 | 17 | 台/千克 | | Axial flow fans for heat elimination of electronic products |
| 8414.5990 60 | 专门或主要用于微处理器、电信设备、自动数据处理设备或装置的散热扇 | 6?,5.3 | 30 | 17 | 15 | 台/千克 | A | Radiating fan, specially or primary for microprocessor, telecommunication equipment, automatic data processing equipment or device |
| 8414.5990 91 | 其他台扇、落地扇、壁扇(电动机输出功率超过125瓦的) | 8 | 30 | 17 | 17 | 台/千克 | A | Other desk fans, floor-standing fans and wall-mounted fans (electric output power>125W) |
| 8414.5990 99 | 其他风机、风扇 | 8 | 30 | 17 | 17 | 台/千克 | | Other fans |
| | -罩的平面最大边长不超过120厘米的通风罩或循环气罩: | | | | | | | -Hoods having a maximum horizontal side not exceeding 120cm: |
| 8414.6010暂 | ---抽油烟机 | 6 | 130 | 17 | 17 | 台/千克 | | ---Range hoods |
| 8414.6090 | ---其他 | 10 | 130 | 17 | 15 | 台/千克 | | ---Other |
| 8414.6090 11 | 生物安全柜(符合世界卫生组织规定的生物安全水平三级标准,罩的最大边长≤120厘米) | 10 | 130 | 17 | 17 | 台/千克 | 3 | Biological safety cabinets (conform to the biological safety criterion of level-III as stipulated by WHO, the longest sides covered ≤120 cm) |
| 8414.6090 12 | 活动(柔软的)隔离装置;手套箱(具有与三级生物安全柜类似标准,罩的最大边长≤120厘米) | 10 | 130 | 17 | 17 | 台/千克 | 3 | Active (soft) isolating device, glove boxes (up to standards similar to biological safety criterion of level-III, the longest sides covered ≤120 cm) |
| 8414.6090 13 | 层流罩(柜)(垂直流密闭通风柜,具有三级生物安全柜类似标准,罩的最大边长≤120厘米) | 10 | 130 | 17 | 17 | 台/千克 | 3 | Laminar flow hoods (vertical closed ventilation hoods, up to standards similar to biological safety criterion of level-III, the longest sides covered ≤120 cm) |
| 8414.6090 14 | 吸收塔(两用物项管制,罩的最大边长≤120厘米) | 10 | 130 | 17 | 17 | 台/千克 | 3 | Absorbing tower (subject to regulation of sensitive items, the longest sides covered ≤120 cm) |
| 8414.6090 15 | 带有风扇的高效空气粒子过滤单元的封闭洁净设备(高效空气粒子过滤单元(HEPA),罩的最大边长≤120厘米) | 10 | 130 | 17 | 17 | 台/千克 | 3 | HEPA closed cleaning equipment with fans (HEPA referring high efficiency particulate air filter, the longest sides covered ≤120cm) |
| 8414.6090 16 | 厌氧微生物柜(具有与三级生物安全柜类似标准,罩的最大边长≤120厘米) | 10 | 130 | 17 | 17 | 台/千克 | 3 | Anaerobe Cabinet (conform to the biological safety criterion of level-Ⅲ, hoods having a maximum horizontal side not exceeding 120cm) |
| 8414.6090 90 | 其他≤120厘米的通风罩或循环气罩(指罩的平面最大边长不超过120厘米,装有风扇的) | 10 | 130 | 17 | 17 | 台/千克 | | Other ventilating or recycling hoods with the side length ≤120cm (meaning the maximum side length ≤120cm, fitted with a fan) |
| | -其他: | | | | | | | -Other: |
| 8414.8010 | ---燃气轮机用的自由活塞式发生器 | 8 | 50 | 17 | 17 | 台/千克 | | ---Free piston generators for gas turbines |
| 8414.8020 | ---二氧化碳压缩机 | 7 | 30 | 17 | 17 | 台/千克 | | ---$CO_2$ compressors |
| 8414.8030 | ---发动机用增压器 | | 30 | 17 | 15 | 台/千克 | | ---Supercharger for engines |
| 8414.8030暂 01 | 乘用车机械增压器 | 5 | 30 | 17 | 17 | 台/千克 | | Passenger car mechanical supercharger |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8414.8030 90 | 发动机用增压器 | 7 | 30 | 17 | 17 | 台/千克 | | Supercharger for engine |
| 8414. 8040 | ---空气及其他气体压缩机 | 7 | 30 | 17 | 15 | 台/千克 | | ---Air and other gases compressors |
| 8414.8040 10 | 吸气>1 立方米/分的耐 UF6 腐蚀压缩机(轴向离心式或正排量压缩机,压力比在 2∶1 和 6∶1 之间) | 7 | 30 | 17 | 17 | 台/千克 | 3 | Aspirated > 1 cubic meters / min of corrosion resistance to UF6 (axial compressorcentrifugal or positive displacement compressor, pressure than in 2∶1 and 6∶1) |
| 8414.8040 20 | MLIS 用 UF6/载气压缩机(能在 UF6 环境中长期操作 UF6/载气混合气压缩机) | 7 | 30 | 17 | 17 | 台/千克 | 3 | The carrier gas compressor with UF6/ MLIS (long-term operation of UF6/ carrier gas mixed gas compressor in the UF6 environment) |
| 8414.8040 30 | 吸气≥56 立方米/秒的压缩机(用于循环硫化氢气体的单级、低压头离心式压缩机) | 7 | 30 | 17 | 17 | 台/千克 | 3 | The compressor suction is more than 56 m3 / S (for single level, low headcentrifugal compressor cycle of hydrogen sulfide gas) |
| 8414.8040 40 | 吸气≥2 立方米/分的耐 UF6 腐蚀压缩机(轴向离心式或正排量压缩机,压力比在 1.2∶1 和 6∶1 之间) | 7 | 30 | 17 | 17 | 台/千克 | 3 | UF6 corrosion resistance than the compressor suction of 2 cubic meters / min(axial centrifugal or positive displacement compressor, pressure ratio in 1.2 :1 and6∶1 between) |
| 8414.8040 90 | 其他空气及气体压缩机 | 7 | 30 | 17 | 17 | 台/千克 | | Other air and gas compressors |
| 8414. 8090 | ---其他 | 7 | 30 | 17 | | 台/千克 | | ---Other |
| 8414. 8090 51 | 其他生物安全柜(符合世界卫生组织规定的生物安全水平三级标准) | 7 | 30 | 17 | 17 | 台/千克 | 3 | Other biological safety cabinet (conform to the biological safety criterion of level-III as stipulated by WHO ) |
| 8414. 8090 52 | 其他活动(柔软的)隔离装置与其他手套箱(具有与三级生物安全柜类似标准) | 7 | 30 | 17 | 17 | 台/千克 | 3 | Other active (soft) isolating device and other glove boxes (up to standard similar to biological safety cabinet of level-Ⅲ) |
| 8414. 8090 53 | 其他层流罩(柜)(垂直流密闭通风柜,具有与三级生物安全柜类似标准) | 7 | 30 | 17 | 17 | 台/千克 | 3 | Other Laminar flow hoods (vertical closed ventilation hoods, up to standards similar to biological safety criterion of level-III) |
| 8414. 8090 54 | 其他吸收塔(两用物项管制) | 7 | 30 | 17 | 17 | 台/千克 | 3 | Absorbing tower (subject to regulation of sensitive items) |
| 8414. 8090 55 | 其他带有风扇的高效空气粒子过滤单元的封闭洁净设备[高效空气粒子过滤单元(HEPA)] | 7 | 30 | 17 | 17 | 台/千克 | 3 | Other HEPA closed cleaning equipment with fans (HEPA referring high efficiency particulate air filter.) |
| 8414. 8090 56 | 其他厌氧微生物柜(具有与三级生物安全柜类似标准) | 7 | 30 | 17 | 17 | 台/千克 | 3 | Other anaerobe Cabinet (conform to the biological safety criterion of level-Ⅲ) |
| 8414. 8090 90 | 其他空气泵、气体压缩机及通风罩(通风罩指装有风扇的通风罩或循环气罩,平面边长>120cm) | 7 | 30 | 17 | 17 | 台/千克 | | Other air pumps, air compressors and ventilating hoods (ventilating or recycling hoods incorporating fan, having a maximum horizontal side>120cm) |
| | -零件: | | | | | | | -Parts: |
| | ---子目 8414.3011 至 8414.3014 及 8414.3090 所列机器的零件: | | | | | | | ---Of the machines of subheadings No. 8414.3011 to 8414.3014 and 8414.3090: |
| 8414.9011[暂] | ----压缩机进、排气阀片 | 5 | 80 | 17 | 17 | 千克 | | ----In take valve leaf or discharge valve leaf |
| 8414.9019[暂] | ----其他 | 5 | 80 | 17 | 15 | 千克 | | ----Other |
| 8414.9020[暂] | ---子目 8414.5110 至 8414.5199 及 8414.6000 所列机器的零件 | 6 | 130 | 17 | 17 | 千克 | | ---Of the machines of subheadings No.8414.5110 to 8414.5199 and 8414.6000 |
| 8414.9090[暂] | ---其他 | 4 | 30 | 17 | 15 | 千克 | | ---Other |
| 8414.9090[暂] 10 | 分子泵(气体离心机的静态部件,专门设计或制造的内部有已加工或挤压的螺纹槽和已加工的腔的泵体) | 4 | 30 | 17 | 15 | 千克 | 3 | Molec ular pumpcstatic component of gas centrifuge, Specialized design and manufacture, interior has been processing extrusion screw groove and processing chamber of the pump body |

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|---|---|---|---|---|---|---|---|---|
| 8414.9090暂 90 | 税目 84.14 其他未列名零件 | 4 | 30 | 17 | 15 | 千克 | | Other parts ont listed in Heading No.84.14 |
| **84.15** | **空气调节器,装有电扇及调温、调湿装置,包括不能单独调湿的空调器:** | | | | | | | **Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:** |
| | -窗式或壁式,独立的或分体的: | | | | | | | -Window or wall types, self-contained or "split-system": |
| 8415.1010 | ---独立式 | 15 | 130 | 17 | 17 | 台/千克 | A | ---Self-contained |
| | ---分体式: | | | | | | | ---Split-system: |
| 8415.1021 | ----制冷量不超过 4000 大卡/时 | 15 | 130 | 17 | 17 | 台/千克 | A | ----Of a refirigerating effect not exceeding 4000 Cal per hour |
| 8415.1022 | ----制冷量超过 4000 大卡/时 | 15 | 90 | 17 | 17 | 台 | | ----Of a refrigerating effect exceeding 4000 Cal per hour |
| 8415.1022 10 | 4000 大卡/时<制冷量≤12046 大卡/时(14000W)分体式空调,窗式、壁式、置于天花板或地板上的(装有电扇及调温、调湿装置,包括不能单独调湿的空调器) | 15 | 90 | 17 | | 台/千克 | A | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated, split-system, window or wall types, of a refrigerating effect exceeding 4000 Cal per hour, but not exceeding 12046 Cal(14000W) per hour |
| 8415.1022 90 | 其他制冷量>12046 大卡/时(14000W)分体式空调,窗式、壁式、置于天花板或地板上的(装有电扇及调温、调湿装置,包括不能单独调湿的空调器) | 15 | 90 | 17 | 17 | 台/千克 | A | Other air conditioning machines, including those machines in which the humidity cannot be separately regulated, split-system, window, wall types and On the ceiling or floor, of a refrigerating effect exceeding 12046 Cal per hour |
| 8415.2000暂 | -机动车辆上供人使用的 | 10 | 110 | 17 | 17 | 台/千克 | | -Of a kind used for persons, in motor vehicles |
| | -其他: | | | | | | | -Other: |
| | --装有制冷装置及一个冷热循环换向阀的(可逆式热泵): | | | | | | | --Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle(reversible heat pumps): |
| 8415.8110 | ---制冷量不超过 4000 大卡/时 | 15 | 130 | 17 | 17 | 台/千克 | A | ---Of a refirigerating effect not exceeding 4000 Cal per hour |
| 8415.8120暂 | ---制冷量超过 4000 大卡/时 | 12 | 90 | 17 | 17 | 台 | A | ---Of a refrigerating effect exceeding 4000 Cal per hour |
| 8415.8120暂 01 | 4000 大卡/时<制冷量≤12046 大卡/时(14000W)热泵式空调器(装有制冷装置及一个冷热循环换向阀的) | 12 | 90 | 17 | 17 | 台/千克 | A | Heat pump type air conditioner, 4000Cal/hour<refirigerating effect ≤ 12046Cal/hour (incorporating a refrigerating unit and a valve for reversal of the cooling/beat cycle) |
| 8415.8120暂 90 | 其他制冷量>12046 大卡/时(14000W)热泵式空调器(装有制冷装置及一个冷热循环换向阀的) | 12 | 90 | 17 | 17 | 台/千克 | A | Other heat pump type air conditioner, refirigerating effect>12046Cal/hour(incorporating a refrigerating unit and a valve for reversal of the cooling/beat cycle) |
| | --其他,装有制冷装置的: | | | | | | | --Other, incorporating a refrigerating unit: |
| 8415.8210 | ---制冷量不超过 4000 大卡/时 | 15 | 130 | 17 | 17 | 台/千克 | A | ---Of a refrigerating effect not exceeding 4000 Cal per hour |
| 8415.8220暂 | ---制冷量超过 4000 大卡/时 | 12 | 90 | 17 | 17 | 台 | | ---Of a refrigerating effect exceeding 4000 Cal per hour |

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|---|---|---|---|---|---|---|---|---|
| 8415.8220暂 01 | 4000大卡/时<制冷量≤12046大卡/时(14000W)的其他空调(仅装有制冷装置,而无冷热循环装置的) | 12 | 90 | 17 | 17 | 台/千克 | A | Other air conditioner, 4000Cal/hour < refirigerating effect≤12046Cal/hour, incorporating a refrigerating unit, No thermal cycling device |
| 8415.8220暂 90 | 其他制冷量>12046大卡/时(14000W)的其他空调(仅装有制冷装置,而无冷热循环装置的) | 12 | 90 | 17 | 17 | 台/千克 | A | Other air conditioner, refirigerating effect > 12046Cal/hour, incorporating a refrigerating unit, No thermal cycling device |
| 8415.8300 | --未装有制冷装置的 | 10 | 90 | 17 | 17 | 台/千克 | | --Not incorporating a refrigerating unit |
| | -零件: | | | | | | | -Parts: |
| 8415.9010暂 | ---子目8415.1010、8415.1021、8415.8110及8415.8210所列设备的零件 | 6 | 130 | 17 | | 千克 | | ---Of the machines of subheading No. 8415.1010, 8415.1021, 8415.8110 and 8415.8210 |
| 8415.9090暂 | ---其他 | 6 | 90 | 17 | | 千克 | | ---Other |
| **84.16** | **使用液体燃料、粉状固体燃料或气体燃料的炉用燃烧器;机械加煤机,包括其机械炉箅、机械出灰器及类似装置:** | | | | | | | **Furnace burners for liquid fuel, for pulverzied solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:** |
| 8416.1000 | -使用液体燃料的炉用燃烧器 | 10 | 35 | 17 | 17 | 千克 | 6 | -Furnace burners for liquid fuel |
| | -其他炉用燃烧器,包括复式燃烧器: | | | | | | | -Other furnace burners, including combination burners: |
| | ---气体的: | | | | | | | ---For gas: |
| 8416.2011 | ----使用天然气的 | | 35 | 17 | 15 | 千克 | | ----Of using natural gas |
| 8416.2011暂 01 | 溴化锂空调用天然气燃烧机 | 5 | 35 | 17 | 17 | 千克 | 6 | Natural gas burners for lithium bromide air conditioners |
| 8416.2011 90 | 其他使用天然气的炉用燃烧器 | 10.5 | 35 | 17 | 17 | 千克 | 6 | Other natural gas furnace burners |
| 8416.2019 | ----其他 | 10.5 | 35 | 17 | 17 | 千克 | 6 | ----Other |
| 8416.2090 | ---其他 | | 35 | 17 | 15 | 千克 | 6 | ---Other |
| 8416.2090暂 01 | 溴化锂空调用复式燃烧机 | 5 | 35 | 17 | 17 | 千克 | 6 | Combination burners for lithium bromide air conditioner |
| 8416.2090 90 | 其他使用粉状固体燃料炉用燃烧器(包括其他复式燃烧器) | 10.5 | 35 | 17 | 17 | 千克 | 6 | Other furnace burners for pulverzied solid fuel (including other combination burners) |
| 8416.3000 | -机械加煤机,包括其机械炉箅、机械出灰器及类似装置 | 8.4 | 35 | 17 | 17 | 千克 | 6 | -Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances |
| 8416.9000 | -零件 | 6 | 35 | 17 | 15 | 千克 | | -Parts |
| **84.17** | **非电热的工业或实验室用炉及烘箱,包括焚烧炉:** | | | | | | | **Industrial or laboratory furnaces and ovens, including incinerators, non-electric:** |
| 8417.1000 | -矿砂、黄铁矿或金属的焙烧、熔化或其他热处理用炉及烘箱 | 10 | 35 | 17 | 17 | 台/千克 | 6OA | -Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals |
| 8417.2000 | -面包房用烤炉及烘箱,包括做饼干用的 | 10 | 35 | 17 | 17 | 台/千克 | A | -Bakery ovens, including biscuit ovens |
| | -其他: | | | | | | | -Other: |
| 8417.8010 | ---炼焦炉 | 10 | 35 | 17 | 17 | 台/千克 | 6A | ---Coke ovens |
| 8417.8020 | ---放射性废物焚烧炉 | 5 | 35 | 17 | 17 | 台/千克 | 6A | ---Burn furnaces for radioactive waste |
| 8417.8030 | ---水泥回转窑 | 10 | 35 | 17 | 17 | 台/千克 | AO | ---Cement rotary kilns |
| 8417.8040 | ---石灰石分解炉 | 10 | 35 | 17 | 17 | 台/千克 | A | ---Limestone decomposition furnace |
| 8417.8050暂 | ---垃圾焚烧炉 | 5 | 35 | 17 | 17 | 台/千克 | 6AO | ---Refuse incinerator |
| 8417.8090 | ---其他 | 10 | 35 | 17 | 15 | 台/千克 | | ---Other |
| 8417.8090 10 | 平均温度>1000℃的耐腐蚀焚烧炉(为销毁管制化学品或化学弹药用) | 10 | 35 | 17 | 17 | 台/千克 | 36AO | Corrosion-resisting incinerators, average temperature > 1000℃ (for incinerating controlled chemicals or chemical ammunitions) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8417.8090暂 20 | 热裂解炉 | 5 | 35 | 17 | | 台/千克 | 6AO | Thermal cracking furnace |
| 8417.8090 90 | 其他非电热的工业用炉及烘箱(包括实验室用炉、烘箱和焚烧炉) | 10 | 35 | 17 | 17 | 台/千克 | 6OA | Other non-electric industrial furnaces and ovens(including laboratory furnaces,ovens and incinerators) |
| | -零件: | | | | | | | -Parts: |
| 8417.9010 | ---海绵铁回转窑用 | 7 | 35 | 17 | 15 | 千克 | | ---For sponge iron rotary kiln |
| 8417.9020 | ---炼焦炉用 | 7 | 35 | 17 | 15 | 千克 | | ---For coke ovens |
| 8417.9090 | ---其他 | | 35 | 17 | 15 | 千克 | | ---Other |
| 8417.9090暂 10 | 垃圾焚烧炉和放射性废物焚烧炉的零件 | 5 | 35 | 17 | 15 | 千克 | | Furnace and radioactive waste incinerator waste incineration parts |
| 8417.9090 90 | 其他非电热工业用炉及烘箱的零件(包括实验室用炉及烘箱的零件和焚烧炉零件) | 7 | 35 | 17 | 15 | 千克 | | Other electric industrial stove and oven parts (including laboratory parts and incinerator parts) from the stove and oven |
| **84.18** | **电气或非电气的冷藏箱、冷冻箱及其他制冷设备;热泵,但税目84.15的空气调节器除外:** | | | | | | | **Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of headingNo.84.15:** |
| | -冷藏-冷冻组合机,各自装有单独外门的: | | | | | | | -Combined refrigerator-freezers, fitted with separate external doors: |
| 8418.1010 | ---容积超过500升 | 10 | 100 | 17 | 17 | 台/千克 | A | ---Of a capacity exceeding 500 L |
| 8418.1020 | ---容积超过200升,但不超过500升 | 15 | 130 | 17 | 17 | 台/千克 | A | ---Of a capacity exceeding 200 L,not exceeding 500 L |
| 8418.1030 | ---容积不超过200升 | 15 | 130 | 17 | 17 | 台/千克 | A | ---Of a capacity not exceeding 200 L |
| | -家用型冷藏箱: | | | | | | | -Refrigerators, household type: |
| | --压缩式: | | | | | | | --Compression-type: |
| 8418.2110 | ---容积超过150升 | 10 | 130 | 17 | 17 | 台/千克 | A | ---Of a capacity exceeding 150 L |
| 8418.2120 | ---容积超过50升,但不超过150升 | 10 | 130 | 17 | 17 | 台/千克 | A | ---Of a capacity exceeding 50 L, not exceeding 150 L |
| 8418.2130 | ---容积不超过50升 | 10 | 130 | 17 | 17 | 台/千克 | A | ---Of a capacity not exceeding 50 L |
| | --其他: | | | | | | | --Other: |
| 8418.2910 | ---半导体制冷式 | 30 | 130 | 17 | 17 | 台/千克 | A | ---Semiconductor freezing type |
| 8418.2920 | ---电气吸收式 | 15 | 130 | 17 | 17 | 台/千克 | A | ---Absorption-type, electrical |
| 8418.2990 | ---其他 | 30 | 130 | 17 | 17 | 台/千克 | A | ---Other |
| | -柜式冷冻箱,容积不超过800升: | | | | | | | -Freezers of the chest type, not exceeding 800L capacity: |
| 8418.3010 | ---制冷温度在-40℃及以下 | 9 | 50 | 17 | 17 | 台/千克 | A | ---Of a refrigerating temperature of -40℃ or lower |
| | ---制冷温度在-40℃以上: | | | | | | | ---Of a refrigerating temperature higher than -40℃: |
| 8418.3021 | ----容积超过500升 | 23 | 100 | 17 | 17 | 台/千克 | A | ----Of a capacity exceeding 500 L |
| 8418.3029 | ----其他 | 30 | 130 | 17 | 17 | 台/千克 | A | ----Other |
| | -立式冷冻箱,容积不超过900升: | | | | | | | -Freezers of the upright type, not exceeding 900L capacity: |
| 8418.4010 | ---制冷温度在-40℃及以下 | 9 | 50 | 17 | 17 | 台/千克 | A | ---Of a refrigerating temperature of -40℃ or lower |
| | ---制冷温度在-40℃以上: | | | | | | | ---Of a refrigerating temperature higher than -40℃: |
| 8418.4021 | ----容积超过500升 | 15 | 100 | 17 | 17 | 台/千克 | A | ----Of a capacity exceeding 500 L |
| 8418.4029 | ----其他 | 30 | 130 | 17 | 17 | 台/千克 | A | ----Other |
| 8418.5000 | -装有冷藏或冷冻装置的其他设备(柜、箱、展示台、陈列箱及类似品)用于存储及展示 | 10 | 100 | 17 | 17 | 台/千克 | A | -Other furniture (chests,cabinets,display counters, show cases and the like)for storage and display,incorporating refrigerating or freeezing equipment |

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|---|---|---|---|---|---|---|---|---|
| | -其他制冷设备;热泵: | | | | | | | -Other refrigerating or freezing equipment; heat pumps: |
| | --热泵,税目 84.15 的空气调节器除外: | | | | | | | --Heat pumps other than air conditioning madimes of heading 84.15: |
| 8418.6120 | ---压缩式 | 10 | 90 | 17 | 17 | 台/千克 | | ---Compression-type |
| 8418.6120 10 | 压缩式制冷机组的热泵(介质为氢、氦的可冷却到≤23K 且排热>150W) | 10 | 90 | 17 | 17 | 台/千克 | 3 | Hot pump for compression-type refrigerating units (medium being hydrogen or helium, and can be cooled to temperature ≤23K, and remove heat >150W ) |
| 8418.6120 90 | 其他压缩式热泵,税目 84.15 的空气调节器除外 | 10 | 90 | 17 | 17 | 台/千克 | | Other compression-type hot pumps, excluding air conditioning machines listed in heading No. 84.15 |
| 8418.6190 | ---其他 | 15 | 130 | 17 | 17 | 台/千克 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 8418.6920 | ---制冷机组 | 10 | 90 | 17 | 17 | 台/千克 | | ---Refigerating units |
| 8418.6920 10 | 其他压缩式制冷设备(介质为氦或氢,可冷却到≤23K 且排热>150W) | 10 | 90 | 17 | 17 | 台/千克 | 3 | Other compression-type refrigerating equipment(medium being hydrogen or helium, and can be cooled to temperature ≤23K, and remove heat >150W) |
| 8418.6920 90 | 其他制冷机组 | 10 | 90 | 17 | 17 | 台/千克 | | Other refrigerating units |
| 8418.6990 | ---其他 | 10 | 130 | 17 | 17 | 台/千克 | | ---Other |
| 8418.6990 10 | 带制冷装置的发酵罐(不发散气溶胶,且容积大于 20 升) | 10 | 130 | 17 | 17 | 台/千克 | 3 | Fermenters with refrigeration appliances(not divergent aerosol,capacity>20L) |
| 8418.6990 20 | 制冰机、冰激凌机 | 10 | 130 | 17 | 17 | 台/千克 | A | Ice-making machine,ice cream machine |
| 8418.6990 90 | 其他制冷设备 | 10 | 130 | 17 | 17 | 台/千克 | | Other refrigrating equipments |
| | -零件: | | | | | | | -Parts: |
| 8418.9100 | --冷藏或冷冻设备专用的特制家具 | 18 | 130 | 17 | 15 | 千克 | | --Furniture designed to receive refrigerating or freezing equipment |
| | --其他: | | | | | | | --Other: |
| 8418.9910[暂] | ---制冷机组及热泵用 | 6 | 90 | 17 | 17 | 千克 | | ---Of refrigerating units and heat pumps |
| | ---其他: | | | | | | | ---Other: |
| 8418.9991[暂] | ----制冷温度在-40℃及以下的冷冻设备用 | 6 | 50 | 17 | 15 | 千克 | | ----Of freezing equipment of a refrigerating temperature of -40℃ or lower |
| 8418.9992[暂] | ----制冷温度在-40℃以上,但容积超过 500 升的冷藏或冷冻设备用 | 6 | 100 | 17 | 15 | 千克 | | ----Of refrigerating or freezing equipment of a refrigerating temperature higher than-40℃ and a capacity exceeding 500 L |
| 8418.9999[暂] | ----其他 | 6 | 130 | 17 | 15 | 千克 | | ----Other |
| 8418.9999[暂] 10 | 耐腐蚀冷凝器(20 平方米>换热面积>0.15 平方米) | 6 | 130 | 17 | 15 | 千克 | 3 | Corrosion-resisting condensers ($20m^2$>area of heat-exchange>$0.15m^2$) |
| 8418.9999[暂] 90 | 税目 84.18 其他制冷设备用零件 | 6 | 130 | 17 | 15 | 千克 | | Parts of other refrigerating equipment of heading No. 84.18 |
| **84.19** | **利用温度变化处理材料的机器、装置及类似的实验室设备,例如,加热、烹煮、烘炒、蒸馏、精馏、消毒、灭菌、汽蒸、干燥、蒸发、气化、冷凝、冷却的机器设备,不论是否电热的(不包括税目 85.14 的炉,烘箱及其他设备),但家用的除外;非电热的快速热水器或贮备式热水器:** | | | | | | | **Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of headingNo.85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:** |
| | -非电热的快速热水器或贮备式热水器: | | | | | | | -Instantaneous or storage water heaters, non-electric: |
| 8419.1100 | --燃气快速热水器 | 35 | 100 | 17 | 17 | 台/千克 | A | --Instantaneous gas water heaters |

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|---|---|---|---|---|---|---|---|---|
| | --其他： | | | | | | | --Other： |
| 8419.1910暂 | ---太阳能热水器 | 5 | 100 | 17 | 17 | 台/千克 | A | ---Solar water heater |
| 8419.1990 | ---其他 | 35 | 100 | 17 | 17 | 台/千克 | A | ---Other |
| 8419.2000 | -医用或实验室用消毒器具 | 4 | 30 | 17 | 17 | 台/千克 | A | -Medical, surgical or laboratory sterilizers |
| | -干燥器： | | | | | | | -Dryers： |
| 8419.3100 | --农产品干燥器 | 8 | 30 | 13 | 13 | 台/千克 | A | --For agricultural products |
| 8419.3200 | --木材、纸浆、纸或纸板干燥器 | 9 | 30 | 17 | 17 | 台/千克 | A | --For wood, paper pulp, paper or paperboard |
| | --其他： | | | | | | | --Other： |
| 8419.3910 | ---微空气流动陶瓷坯件干燥器 | 9 | 30 | 17 | 17 | 台/千克 | A | ---Breeze pottery blanks dryers |
| 8419.3990 | ---其他 | | 30 | 17 | 15 | 台/千克 | | ---Other |
| 8419.3990 10 | 冻干设备(10千克≤24小时凝冰量≤1000千克,并可蒸汽消毒) | 9 | 30 | 17 | 17 | 台/千克 | 3A | Freezer-dryers (10kg/24h≤volume of icing ≤1000 kg/24h, capable of be sterilized by steam) |
| 8419.3990 20 | 烟丝烘干机 | 9 | 30 | 17 | 17 | 台/千克 | AO | Tobacco dryer |
| 8419.3990 30 | 干燥箱(具有与三级生物安全柜类似标准) | 9 | 30 | 17 | 17 | 台/千克 | 3A | Drying tunnel(conform to the biological safety criterion of level-Ⅲ ) |
| 8419.3990暂 40 | 生产奶粉用干燥器 | 4 | 30 | 17 | 17 | 台/千克 | A | The production of milk powder with dryer |
| 8419.3990暂 50 | 污泥干燥机 | 5 | 30 | 17 | 17 | 台/千克 | A | The sludge drying machine |
| 8419.3990 90 | 其他用途的干燥器 | 9 | 30 | 17 | 17 | 台/千克 | A | Dryers for other use |
| | -蒸馏或精馏设备： | | | | | | | -Distilling or rectifying plant： |
| 8419.4010 | ---提净塔 | 10 | 30 | 17 | 17 | 台/千克 | A | ---Stripping towers |
| 8419.4020 | ---精馏塔 | 10 | 30 | 17 | 17 | 台/千克 | A | ---Rectifying towers |
| 8419.4090 | ---其他 | 10 | 30 | 17 | 15 | 台/千克 | | ---Other |
| 8419.4090 10 | 氢-低温蒸馏塔(温度≤-238℃,压力为0.5-5兆帕,内径≥1米等条件) | 10 | 30 | 17 | 17 | 台/千克 | 3AO | Hydrogen-low temperature distilling towers (temperature≤-238℃, pressure = 0.5MPa ~ 5MPa, inside diameter≥1m) |
| 8419.4090 20 | 耐腐蚀蒸馏塔(内径大于0.1米,接触表面由特殊耐腐蚀材料制成) | 10 | 30 | 17 | 17 | 台/千克 | 3AO | Corrosion-resisten distilling towers (inside diameter >0.1m, with a contact surface of special corrosion-resisten materials) |
| 8419.4090 90 | 其他蒸馏或精馏设备 | 10 | 30 | 17 | 17 | 台/千克 | AO | Other distillation or rectification equipment |
| 8419.5000 | -热交换装置 | 10 | 30 | 17 | 15 | 台/千克 | | -Heat exchange units |
| 8419.5000 10 | 热交换器(专用于核反应堆的一次冷却剂回路的) | 10 | 30 | 17 | 17 | 台/千克 | 3O | Heat exchanger(used exclusively for nuclear reactor primary coolant loop) |
| 8419.5000 20 | 蒸汽发生器(专用于核反应堆内生成的热量输送到进水以产生蒸汽的) | 10 | 30 | 17 | 17 | 台/千克 | 3 | Steam generators (used exclusively to transmit the heat generated within nuclear reactors to the inlet to produce vapors) |
| 8419.5000 30 | 冷却$UF_6$的热交换器(在压差为100kPa下渗透压力变化率小于10Pa/h) | 10 | 30 | 17 | 17 | 台/千克 | 3A | Heat exchangers for cooling $UF_6$ (rate of change of osmotic pressure change rate <10Pa/h under differential pressure of less than 100kPa) |
| 8419.5000 40 | 冷却气体用热交换器(用耐$UF_6$腐蚀材料制成或加以保护的) | 10 | 30 | 17 | 17 | 台/千克 | 3AO | Heat exchangers for cooling gases (made of or protected with $UF_6$-resistant materials) |
| 8419.5000 50 | 耐腐蚀热交换器(0.15平方米<换热面积<20平方米) | 10 | 30 | 17 | 17 | 台/千克 | 3AO | Corrosion-resisting heat exchangers ($20m^2$ > area of heat-exchange area>$0.15m^2$) |
| 8419.5000 60 | 用氟聚合物制造的、入口管和出口管内径不超过3厘米的热交换装置 | 83,67 | 30 | 17 | 17 | 台/千克 | A | Heat exchange device, made of fluoropolymer, inlet pipe and outlet pipe inner diameter not exceeding 3 cm |
| 8419.5000 90 | 其他热交换装置 | 10 | 30 | 17 | 17 | 台/千克 | A | Other heat exchange devices |
| | -液化空气或其他气体的机器： | | | | | | | -Machinery for liquefying air or other gases： |

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|---|---|---|---|---|---|---|---|---|
| | ---制氧机： | | | | | | | ---Oxygen producers： |
| 8419.6011 | ----制氧量在15000立方米/小时及以上 | 12 | 30 | 17 | 17 | 台/千克 | A | ----Oxygen preparation volume no less than 15000$m^3$/h |
| 8419.6019 | ----其他 | 13 | 30 | 17 | 17 | 台/千克 | A | ----Other |
| 8419.6090 | ---其他 | | 30 | 17 | 15 | 台/千克 | | ---Other |
| 8419.6090 10 | 液化器(将来自级联的$UF_6$气体压缩并冷凝成液态$UF_6$) | 10 | 30 | 17 | 17 | 台/千克 | 3AO | Liquefiers (to compress and condense gaseous $UF_6$ from cascade into liquefied $UF_6$) |
| 8419.6090[暂] 20 | 通过冷凝分离和去除污染物的气体液化设备 | 5 | 30 | 17 | 17 | 台/千克 | A | Through the gas condensate separation and pollutants removal of liquefaction equipment |
| 8419.6090 90 | 其他液化空气或其他气体用的机器 | 10 | 30 | 17 | 17 | 台/千克 | AO | Other machinery for liquefying air or other gases |
| | -其他机器设备： | | | | | | | -Other machinery, plant and equipment： |
| 8419.8100[暂] | --加工热饮料或烹调、加热食品用 | 6 | 30 | 17 | 17 | 台/千克 | A | --For making hot drinks of for cooking or heating food |
| | --其他： | | | | | | | --Other： |
| 8419.8910 | ---加氢反应器 | 0 | 30 | 17 | 17 | 台/千克 | A | ---Hydroformer vessels |
| 8419.8990 | ---其他 | 0 | 30 | 17 | 15 | 台 | | ---Other |
| 8419.8990 10 | 带加热装置的发酵罐(不发散气溶胶,且容积大于20升) | 0 | 30 | 17 | 17 | 台/千克 | 3AO | Fermenter fitted with heat devices (not diverging aerosol, volume>20L) |
| 8419.8990 21 | 凝华器(或冷阱)(从扩散级联中取出$UF_6$并可再蒸发转移) | 0 | 30 | 17 | 17 | 台/千克 | 3AO | Sublimator (or cold trap) (take out $UF_6$ diffusion cascade and can transfer by evaporation) |
| 8419.8990 22 | 低温制冷设备(能承受-120℃或更低的温度) | 0 | 30 | 17 | 17 | 台/千克 | 3A | Low-temperature refrigeration equipment (bearing -120℃ or evem lower temperature) |
| 8419.8990 23 | $UF_6$冷阱(能承受-20℃或更低的温度) | 0 | 30 | 17 | 17 | 台/千克 | 3AO | $UF_6$ cold traps (bearing-120℃ or even lower tem perature) |
| 8419.8990 90 | 其他利用温度变化处理材料的机器(包括类似的实验室设备) | 0 | 30 | 17 | 17 | 台/千克 | A | Other machinery for the treatment of materials by a process involving a change of temperature(including similar laboratory equipment) |
| | -零件： | | | | | | | -Parts： |
| 8419.9010 | ---热水器用 | 0 | 100 | 17 | 17 | 千克 | | ---Of water heaters |
| 8419.9090 | ---其他 | 4 | 30 | 17 | 15 | 千克 | | ---Other |
| **84.20** | **研光机或其他滚压机器及其滚筒,但加工金属或玻璃用的除外：** | | | | | | | **Calendering or other rolling machines, other than for metals or glass, and cylinders therefor：** |
| 8420.1000 | -研光机或其他滚压机器 | | 30 | 17 | 15 | 台/千克 | | -Calendering or other rolling machines |
| 8420.1000[暂] 01 | 织物轧光机 | 6 | 30 | 17 | 17 | 台/千克 | | Textile calenders |
| 8420.1000 20 | 专门或主要用于印刷电路板基板或印刷电路制造的滚压机(加工金属或玻璃用的除外) | 63,42 | 30 | 17 | 17 | 台/千克 | | Rolling machine, especially for the manufacture of printed circuit board or printed circuit (except for processing metal or glass) |
| 8420.1000 90 | 其他研光机或滚压机器(加工金属或玻璃用的除外) | 8.4 | 30 | 17 | 17 | 台/千克 | | Other calendar or rolling machines (excluding those for processing metals or glass) |
| | -零件： | | | | | | | -Parts： |
| 8420.9100 | --滚筒 | 8 | 30 | 17 | 15 | 个/千克 | | --Cylinders |
| 8420.9900 | --其他 | 8 | 30 | 17 | 15 | 千克 | | --Other |
| **84.21** | **离心机,包括离心干燥机;液体或气体的过滤、净化机器及装置：** | | | | | | | **Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases：** |
| | -离心机,包括离心干燥机： | | | | | | | -Centrifuges, including centrifugal dryers： |
| 8421.1100 | --奶油分离器 | 8.4 | 30 | 17 | 17 | 台/千克 | A | --Cream separators |
| | --干衣机： | | | | | | | --Clothes-dryers： |
| 8421.1210 | ---干衣量不超过10千克 | 17.5 | 70 | 17 | 17 | 台/千克 | | ---Of a dry linen capacity not exceeding 10kg |

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|---|---|---|---|---|---|---|---|---|
| 8421.1290 | ---其他 | 8 | 30 | 17 | 17 | 台/千克 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 8421.1910暂 | ---脱水机 | 6 | 30 | 17 | 17 | 台/千克 | | ---Dewaterers |
| 8421.1920 | ---固液分离机 | 10 | 30 | 17 | 17 | 台/千克 | | ---Solid-liquor separators |
| 8421.1990 | ---其他 | 10 | 30 | 17 | 15 | 台 | | ---Other |
| 8421.1990 20 | 液-液离心接触器(为化学交换过程的铀浓缩而专门设计或制造的) | 10 | 30 | 17 | 17 | 台/千克 | 3 | Liquid-liquid centrifugal contactors (specially designed or manufactured for uranium concentration in chemical exchange process) |
| 8421.1990 30 | 离心分离器,包括倾析器(不发散气溶胶、可对致病性微生物进行连续分离的) | 10 | 30 | 17 | 17 | 台/千克 | 3 | Centrifugal separator including decanters (not diverging aerosol, capable of continuously separating disease microorganism) |
| 8421.1990 90 | 其他离心机及离心干燥机 | 10 | 30 | 17 | 17 | 台/千克 | | Other centrifuges and centrifugal dryers |
| | -液体的过滤、净化机器及装置: | | | | | | | -Filtering or purifying machinery and apparatus for liquids: |
| | --过滤或净化水用: | | | | | | | --For filtering or purifying water: |
| 8421.2110暂 | ---家用型 | 5 | 63 | 17 | 17 | 台/千克 | A | ---Of the household type |
| | ---其他: | | | | | | | ---Other: |
| 8421.2191 | ----船舶压载水处理设备 | 5 | 50 | 17 | 17 | 台/千克 | | ----Ship ballast water treatment equipment |
| 8421.2199 | ----其他 | | 50 | 17 | 15 | 台/千克 | | ----Other |
| 8421.2199暂 10 | 喷灌设备用叠式净水过滤器 | 1 | 50 | 17 | 17 | 台/千克 | | Stack type water purifying filter for irrigation equipment |
| 8421.2199暂 20 | 船舶压载水处理设备用过滤器 | 2 | 50 | 17 | 17 | 台/千克 | | Ballast water treatment equipment with a filter |
| 8421.2199 90 | 其他非家用型过滤或净化水的装置 | 5 | 50 | 17 | 17 | 台/千克 | | Other non-household filtering or purifying water equipment |
| 8421.2200 | --过滤或净化饮料(水除外)用 | 12 | 40 | 17 | 17 | 台/千克 | A | --For filtering or purifying beverages other than water |
| 8421.2300 | --内燃发动机的滤油器 | 10 | 40 | 17 | 17 | 个/千克 | | --Oil or petrol-filters for internal combustion engines |
| | --其他: | | | | | | | --Other: |
| 8421.2910 | ---压滤机 | 5 | 40 | 17 | 15 | 个/千克 | O | ---Press filters |
| 8421.2910 10 | 用氟聚合物制造的厚度不超过140微米的过滤膜或净化膜的压滤机 | 42,33 | 40 | 17 | 17 | 个/千克 | O | Press filters, with a filter membrane or purification film with a thickness of not more than 140 microns, made of a fluoropolymer |
| 8421.2910 90 | 其他压滤机 | 5 | 40 | 17 | 17 | 个/千克 | O | Other press filters |
| 8421.2990 | ---其他 | 5 | 40 | 17 | 15 | | | ---Other |
| 8421.2990 10 | 用氟聚合物制造的厚度不超过140微米的过滤膜或净化膜的其他液体过滤或净化机器及装置 | 42,33 | 40 | 17 | 17 | 个/千克 | | Other liquid filtration or purification machines and devices made of fluoropolymer films with a thickness of not more than 140 microns |
| 8421.2990 40 | 液体截流过滤设备(可连续分离致病性微生物、毒素和细胞培养物) | 5 | 40 | 17 | 17 | 个/千克 | 3 | Liquid closure filtration equipment (which can continuously separate pathogenic microorganisms, toxins and cell culture) |
| 8421.2990 90 | 其他液体的过滤、净化机器及装置 | 5 | 40 | 17 | 17 | 个/千克 | | Other filtering, purifying machinery and apparatuses for other liquids |
| | -气体的过滤、净化机器及装置: | | | | | | | -Filtering or purifying machinery and apparatus for gases: |
| 8421.3100 | --内燃发动机的进气过滤器 | 10 | 40 | 17 | 17 | 个/千克 | | --Intake air filters for internal combustion engines |
| | --其他: | | | | | | | --Other: |

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|---|---|---|---|---|---|---|---|---|
| 8421.3910暂 | ---家用型 | 5 | 100 | 17 | 17 | 个/千克 | | ---Of the household type |
| | ---工业用除尘器： | | | | | | | ---Dust collectors for industry uses： |
| 8421.3921 | ----静电除尘器 | 5 | 40 | 17 | 15 | 个/千克 | | ----Electrostatic |
| 8421.3921 10 | 装备不锈钢外壳、入口管和出口管内径不超过1.3厘米的工业用静电除尘器 | 42.3 | 40 | 17 | 17 | 个/千克 | | Industrial electrostatic precipitator with stainless steel casing, inlet pipe and outlet pipe inner diameter not exceeding 1.3 cm |
| 8421.3921 90 | 其他工业用静电除尘器 | 5 | 40 | 17 | 17 | 个/千克 | | Other industrial electrostatic precipitators |
| 8421.3922 | ----袋式除尘器 | 5 | 40 | 17 | 15 | 个/千克 | | ----Baghoused |
| 8421.3922 10 | 装备不锈钢外壳、入口管和出口管内径不超过1.3厘米的工业用袋式除尘器 | 42.3 | 40 | 17 | 17 | 个/千克 | | Industrial bag type dust collector equipped with stainless steel shell, inlet pipe and outlet pipe inner diameter not exceeding 1.3 cm |
| 8421.3922 90 | 其他工业用袋式除尘器 | 5 | 40 | 17 | 17 | 个/千克 | | Other industrial bag type dust collector |
| 8421.3923 | ----旋风式除尘器 | 5 | 40 | 17 | 15 | 个/千克 | | ----Cyclone |
| 8421.3923 10 | 装备不锈钢外壳、入口管和出口管内径不超过1.3厘米的工业用旋风式除尘器 | 42.3 | 40 | 17 | 17 | 个/千克 | | Industrial cyclone dust collector with stainless steel casing, inlet pipe and outlet pipe inner diameter not exceeding 1.3 cm |
| 8421.3923 90 | 其他工业用旋风式除尘器 | 5 | 40 | 17 | 17 | 个/千克 | | Other industrial cyclone dust collector |
| 8421.3924 | ----电袋复合除尘器 | 5 | 40 | 17 | 15 | 个/千克 | | ----Electric bag composite dust collector |
| 8421.3924 10 | 装备不锈钢外壳、入口管和出口管内径不超过1.3厘米的电袋复合除尘器 | 42.3 | 40 | 17 | 17 | 个/千克 | | Electric bag composite dust remover with stainless steel casing, inlet pipe and outlet pipe inner diameter less than 1.3 cm |
| 8421.3924 90 | 其他电袋复合除尘器 | 5 | 40 | 17 | 17 | 个/千克 | | Other electric bag composite dust collector |
| 8421.3929 | ----其他 | 5 | 40 | 17 | 15 | 个/千克 | | ----Other |
| 8421.3929 10 | 装备不锈钢外壳、入口管和出口管内径不超过1.3厘米的其他工业用除尘器 | 42.3 | 40 | 17 | 17 | 个/千克 | | Other industrial dust remover with stainless steel casing, inlet pipe and outlet pipe diameter not exceeding 1.3 cm |
| 8421.3929 90 | 其他工业用除尘器 | 5 | 40 | 17 | 17 | 个/千克 | | Other industrial dust collector |
| 8421.3930 | ---内燃发动机排气过滤及净化装置 | | 40 | 17 | 15 | 个/千克 | | ---Exhaust air filtering or purifyirg apparatus for internal combustion engines |
| 8421.3930暂 01 | 摩托车发动机排气过滤及净化装置 | 3 | 40 | 17 | 17 | 个/千克 | | Exthaust air filtering or purifying apparatus for motorcycle engine |
| 8421.3930 20 | 装备不锈钢外壳、入口管和出口管内径不超过1.3厘米的其他内燃发动机排气过滤及净化装置 | 42.3 | 40 | 17 | 17 | 个/千克 | | Internal combustion engine exhaust filtering and purifying device, equipped with stainless steel shell, entrance pipe and the outlet pipe diameter of not more than 1.3 cm |
| 8421.3930 90 | 其他内燃发动机排气过滤及净化装置 | 5 | 40 | 17 | 17 | 个/千克 | | Other exhast air filtering or purifying appratus internal combustion engines |
| 8421.3940 | ---烟气脱硫装置 | 5 | 40 | 17 | 15 | 个/千克 | | ---Flue gas desulpharisation apparatus |
| 8421.3940 10 | 装备不锈钢外壳、入口管和出口管内径不超过1.3厘米的烟气脱硫装置 | 42.3 | 40 | 17 | 17 | 个/千克 | | Flue gas desulfurization device equipped with stainless steel casing, inlet pipe and outlet pipe diameter less than 1.3 cm |
| 8421.3940 90 | 其他烟气脱硫装置 | 5 | 40 | 17 | 17 | 个/千克 | | Other flue gas desulfurization device |
| 8421.3950 | ---烟气脱硝装置 | 5 | 40 | 17 | 15 | 个/千克 | | ---Flue gas denitration apparatus |

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|---|---|---|---|---|---|---|---|---|
| 8421.3950 10 | 装备不锈钢外壳、入口管和出口管内径不超过 1.3 厘米的烟气脱硝装置 | 42.33 | 40 | 17 | 17 | 个/千克 | | Flue gas denitration device equipped with stainless steel casing, inlet pipe and outlet pipe diameter less than 1.3 cm |
| 8421.3950 90 | 其他烟气脱硝装置 | 5 | 40 | 17 | 17 | 个/千克 | | Other flue gas denitrification device |
| 8421.3990 | ---其他 | 5 | 40 | 17 | 15 | 个/千克 | | ---Other |
| 8421.3990 10 | 装备不锈钢外壳、入口管和出口管内径不超过 1.3 厘米的其他气体过滤或净化机器及装置 | 42.33 | 40 | 17 | 17 | 个/千克 | | Other gas filtration or purification equipment and devices equipped with stainless steel casing, inlet pipe and outlet pipe inner diameter not exceeding 1.3 cm |
| 8421.3990 90 | 其他气体过滤、净化机器及装置 | 5 | 40 | 17 | 17 | 个/千克 | | Other filtering or purifying machinery and apparatus, for gases |
| | -零件: | | | | | | | -Parts: |
| | --离心机用,包括离心干燥机用: | | | | | | | --Of centrifuges, including centrifugal dryers: |
| 8421.9110 | ---干衣量不超过 10 千克的干衣机用 | 0 | 70 | 17 | 17 | 千克 | | ---Of clothes-dryers of a dry linen capacity not exceeding 10kg |
| 8421.9190 | ---其他 | 0 | 30 | 17 | 15 | 千克 | | ---Other |
| 8421.9190 11 | 离心机壳/收集器(容纳气体离心机的转筒组件的耐 $UF_6$ 部件) | 0 | 30 | 17 | 15 | 千克 | 3 | Centrifugal cover/collectors (accommodate gas centrifuge rotor components to $UF_6$ resistance) |
| 8421.9190 12 | 收集器(由内径不同的同心管组成用于供取 $UF_6$ 气体的管件) | 0 | 30 | 17 | 15 | 千克 | 3 | Collectors (parts of tube used for providing air of $UF_6$, made up of concentric tubes with different radiuses) |
| 8421.9190 13 | 气体扩散膜(由耐 $UF_6$ 材料制成的多细孔过滤薄膜) | 0 | 30 | 17 | 15 | 千克 | 3 | Air diffusion membrances (multiple stoma filtration membrane made of $UF_6$ resistance materials) |
| 8421.9190 14 | 扩散室(含一个进气管两个出气管的容纳气体扩散膜的密闭式容器) | 0 | 30 | 17 | 15 | 千克 | 3 | Diffusion rooms (a closed spectacle that accommodate other diffusion membrances, with one inlet pipe and two outlet pipes) |
| 8421.9190 90 | 其他离心机用零件 | 0 | 30 | 17 | 15 | 千克 | | Other parts of centrifuge machines |
| | --其他: | | | | | | | -Other: |
| 8421.9910[暂] | ---家用型过滤、净化装置用 | 5 | 100 | 17 | 17 | 千克 | | ---Of household-type filtering or purifying machines |
| 8421.9990 | ---其他 | 5 | 40 | 17 | 15 | 千克 | | ---Other |
| 8421.9990 10 | 用氟聚合物制造的厚度不超过 140 微米的过滤膜或净化膜的液体过滤或净化机器及装置的零件;装备不锈钢外壳、入口管和出口管内径不超过 1.3 厘米的气体过滤或净化机器及装置的零件 | 42.33 | 40 | 17 | 17 | 千克 | | Parts of liquid membrane filtration or purification device and machine, made of fluorine polymer thickness less than 140 microns filtration or purification ; gas filter equipment stainless steel shell, entrance pipe and the outlet pipe diameter not exceeding 1.3 cm or purification machines and apparatus parts |
| 8421.9990 90 | 其他过滤、净化装置用零件 | 5 | 40 | 17 | 17 | 千克 | | Other parts of filtering and purifying machines and apparatuses |
| **84.22** | **洗碟机;瓶子及其他容器的洗涤或干燥机器;瓶、罐、箱、袋或其他容器装填、封口、密封、贴标签的机器;瓶、罐、管、筒或类似容器的包封机器;其他包装或打包机器(包括热缩包装机器);饮料充气机:** | | | | | | | **Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages:** |
| | -洗碟机: | | | | | | | -Dish washing machines: |
| 8422.1100[暂] | --家用型 | 6 | 90 | 17 | 17 | 台/千克 | | --Of the household type |
| 8422.1900 | --其他 | 14 | 90 | 17 | 17 | 台/千克 | | --Other |

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|---|---|---|---|---|---|---|---|---|
| 8422.2000 | -瓶子或其他容器的洗涤或干燥机器 | 10 | 35 | 17 | 17 | 台/千克 | | -Machinery for cleaning or drying bottles or other containers |
| | -瓶、罐、箱、袋或其他容器的装填、封口、密封、贴标签的机器;瓶、罐、管、筒或类似容器的包封机器;饮料充气机: | | | | | | | -Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages: |
| 8422.3010 | ---饮料及液体食品灌装设备 | | 45 | 17 | 15 | 台/千克 | | ---Bottling or canning machinery for beverages or liquid food |
| 8422.3010[暂] 10 | 乳品加工用自动化灌装设备 | 10 | 45 | 17 | 17 | 台/千克 | OA | With the automatic filling equipment in dairy processing |
| 8422.3010 90 | 其他饮料及液体食品灌装设备 | 12 | 45 | 17 | 17 | 台/千克 | OA | Other botting or canning machinery for beverages or liquid food |
| | ---水泥包装机: | | | | | | | ---Machinery for packing cement: |
| 8422.3021 | ----全自动灌包机 | 12 | 45 | 17 | 17 | 台/千克 | | ----Automatic filling and sacking machines |
| 8422.3029 | ----其他 | 12 | 45 | 17 | 17 | 台/千克 | | ----Other |
| 8422.3030 | ---其他包装机 | | 35 | 17 | 15 | 台/千克 | | ---Other packing machines |
| 8422.3030[暂] 01 | 全自动无菌灌装生产线用包装机(加工速度≥20000 只/小时) | 6 | 35 | 17 | 17 | 台/千克 | OA | Packing machines for fully automatic aseptic filling production lines (processing speed≥2000 bottles/hour) |
| 8422.3030 90 | 其他包装机 | 10 | 35 | 17 | 17 | 台/千克 | OA | Other packing machines |
| 8422.3090 | ---其他 | | 35 | 17 | 15 | 台/千克 | | ---Other |
| 8422.3090[暂] 01 | 全自动无菌灌装生产线用贴吸管机(加工速度≥22000 只/小时) | 6 | 35 | 17 | 17 | 台/千克 | A | Pipette machines for fully automatic filling production lines (processing speed ≥2000 bottles/hour) |
| 8422.3090 10 | 充装设备(两用物项管制) | 10 | 35 | 17 | 17 | 台/千克 | 3 | Filling equipment(Subject to regulation of sensitive items) |
| 8422.3090 90 | 其他瓶、罐、箱、袋或其他容器的装填、封口、密封、贴标签的机器;其他瓶、罐、管、筒或类似容器的包封机器;饮料充气机 | 10 | 35 | 17 | 17 | 台/千克 | A | Machines for the filling, sealing, sealing, labeling of other bottles, cans, boxes, bags or other containers, and other packaging machines for bottles, cans, tubes, tubes, or similar containers;machinery for aerating beverages |
| 8422.4000 | -其他包装或打包机器(包括热缩包装机器) | 10 | 35 | 17 | 13,17 | 台/千克 | | -Other packing or wrapping machinery (including heat-shrink wrapping machinery) |
| | -零件: | | | | | | | -Parts: |
| 8422.9010[暂] | ---洗碟机用 | 6 | 90 | 17 | 17 | 千克 | | ---Of dish washing machines |
| 8422.9020 | ---饮料及液体食品灌装设备用 | 8.5 | 45 | 17 | 17 | 千克 | | ---Of bottling or canning machinery for beverages or liquid food |
| 8422.9090 | ---其他 | 8.5 | 35 | 17 | 15 | 千克 | | ---Other |
| **84.23** | **衡器(感量为 50 毫克或更精密的天平除外),包括计数或检验用的衡器;衡器用的各种砝码、秤砣:** | | | | | | | **Weighing machinery (excluding balances of a sensitivity of 50 mg or better), including weight operated counting or checking machines; weighing machine weights of all kinds:** |
| 8423.1000 | -体重计,包括婴儿秤;家用秤 | 10.5 | 80 | 17 | 17 | 台/千克 | | -Personal weighing machines, including baby scales; household scales |
| | -输送带上连续称货的秤: | | | | | | | -Scales for continuous weighing of goods on conveyors: |
| 8423.2010 | ---电子皮带秤 | 7.5,5 | 80 | 17 | 17 | 台/千克 | | ---Electronic belt weighing machines |
| 8423.2090 | ---其他 | 10 | 80 | 17 | 17 | 台/千克 | | ---Other |
| | -恒定秤、物料定量装袋或装容器用的秤,包括库秤: | | | | | | | -Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales: |
| 8423.3010 | ---定量包装秤 | 10.5 | 80 | 17 | 15 | 台/千克 | | ---Rationed packing scales |
| 8423.3010 10 | 以电子方式称重的定量包装秤 | 7.9,5.3 | 80 | 17 | 17 | 台/千克 | | Electronic rationed packing scales |
| 8423.3010 90 | 其他定量包装秤 | 10.5 | 80 | 17 | 17 | 台/千克 | | Other rationed packing scales |

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|---|---|---|---|---|---|---|---|---|
| 8423.3020 | ---定量分选秤 | 10.5 | 80 | 17 | 17 | 台/千克 | | ---Rationed sorting scales |
| 8423.3030 | ---配料秤 | 10.5 | 80 | 17 | 15 | 台/千克 | | ---Proporating scales |
| 8423.3030 10 | 以电子方式称重的配料秤 | 79,53 | 80 | 17 | 17 | 台/千克 | | Ecletronic proporating scales |
| 8423.3030 90 | 其他配料秤 | 10.5 | 80 | 17 | 17 | 台/千克 | | Other proporating scales |
| 8423.3090 | ---其他 | 10.5 | 80 | 17 | 15 | 台/千克 | | ---Other |
| 8423.3090 10 | 以电子方式称重的恒定秤,库秤及其他包装秤,分选秤 | 79,53 | 80 | 17 | 17 | 台/千克 | | Constant weight scales , hopper scales and other packing scales ,soting scales,in ecletronic |
| 8423.3090 90 | 其他恒定秤,库秤及其他包装秤,分选秤 | 10.5 | 80 | 17 | 17 | 台/千克 | | Other constant weight scales , hopper scales and other packing scales ,soting scales |
| | -其他衡器: | | | | | | | -Other weighing machinery: |
| | --最大称量不超过30千克: | | | | | | | --Having a maximum weighing capacity not exceeding 30kg: |
| 8423.8110 | ---计价秤 | 79,53 | 80 | 17 | 17 | 台/千克 | | ---Account balances |
| 8423.8120 | ---弹簧秤 | 10.5 | 80 | 17 | 17 | 台/千克 | | ---Spring balances |
| 8423.8190 | ---其他 | 10.5 | 80 | 17 | 15 | 台/千克 | | ---Other |
| 8423.8190 10 | 其他以电子方式称重的衡器,最大称量不超过30千克 | 79,53 | 80 | 17 | 17 | 台/千克 | | Other electronic weighing scales,having a maximum weighing capacity not exceeding 30KG |
| 8423.8190 90 | 最大称量≤30千克的其他衡器 | 10.5 | 80 | 17 | 17 | 台/千克 | | Other weighing scales,having a maximum weighing capacity not exceeding 30KG |
| | --最大称量超过30千克,但不超过5000千克: | | | | | | | --Having a maximum weighing capacity exceeding 30kg but not exceeding 5000kg: |
| 8423.8210 | ---地中衡 | 10.5 | 80 | 17 | 15 | 台/千克 | | ---Weighbridges |
| 8423.8210 10 | 其他以电子方式称重的地中衡,最大称量大于30千克但不超过5000千克,但对车辆称重的衡器除外 | 79,53 | 80 | 17 | 17 | 台/千克 | | Other electronic weighbridges, having a maximum weighing capacity exceeding 30KG but not exceeding 5000KG,but the vehicle weighing scales except |
| 8423.8210 90 | 30<最大称量≤5000kg的其他地中衡 | 10.5 | 80 | 17 | 17 | 台/千克 | | Other weighbridges , having a maximum weighing capacity exceeding 30KG but not exceeding 5000KG |
| 8423.8290 | ---其他 | 10.5 | 80 | 17 | 15 | 台/千克 | | ---Other |
| 8423.8290 10 | 其他以电子方式称重的衡器,最大称量大于30千克但不超过5000千克,但对车辆称重的衡器除外 | 79,53 | 80 | 17 | 17 | 台/千克 | | Other electronic weighing machinery, aving a maximum weighing capacity exceeding 30KG but not exceeding 5000KG,but the vehicle weighing scales except |
| 8423.8290 90 | 30<最大称量≤5000kg的其他衡器 | 10.5 | 80 | 17 | 17 | 台/千克 | | Other weighing machinery ,having a maximum weighing capacity exceeding 30KG but not exceeding 5000KG |
| | --其他: | | | | | | | --Other: |
| 8423.8910 | ---地中衡 | 10 | 80 | 17 | 15 | 台/千克 | | ---Weighbridges |
| 8423.8910 10 | 其他以电子方式称重的地中衡,最大称量超过5000千克,但对车辆称重的衡器除外 | 75,5 | 80 | 17 | 17 | 台/千克 | | Other electronic weighbridges, having a maximum weighing capacity exceeding 5000KG,but the vehicle weighing scales except |
| 8423.8910 90 | 最大秤量>5000KG的其他地中衡 | 10 | 80 | 17 | 17 | 台/千克 | | Other weighbridges , having a maximum weighing capacity exceeding 5000KG |
| 8423.8920 | ---轨道衡 | 10 | 80 | 17 | 15 | 台/千克 | | ---Track scales |
| 8423.8920 10 | 其他以电子方式称重的轨道衡,最大称量超过5000千克,但对车辆称重的衡器除外 | 75,5 | 80 | 17 | 17 | 台/千克 | | Other electronic track scales , having a maximum weighing capacity exceeding 5000KG |
| 8423.8920 90 | 最大秤量>5000KG的其他轨道衡 | 10 | 80 | 17 | 17 | 台/千克 | | Other track scales , having a maximum weighing capacity exceeding 5000KG |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8423.8930 | ---吊秤 | 10 | 80 | 17 | 15 | 台/千克 | | ---Hanging scales |
| 8423.8930 10 | 其他以电子方式称重的吊秤,最大称量超过5000千克,但对车辆称重的衡器除外 | 7.5,5 | 80 | 17 | 17 | 台/千克 | | Other electronic Hanging scales, having a maximum weighing capacity exceeding 5000KG |
| 8423.8930 90 | 最大秤量>5000KG的其他吊秤 | 10 | 80 | 17 | 17 | 台/千克 | | Hanging scales, having a maximum weighing capacity exceeding 5000KG |
| 8423.8990 | ---其他 | 10 | 80 | 17 | 15 | 台/千克 | | ---Other |
| 8423.8990 10 | 其他以电子方式称重的衡器,最大称量超过5000千克,但对车辆称重的衡器除外 | 7.5,5 | 80 | 17 | 17 | 台/千克 | | Other electronic weighing machinery ,having a maximum weighing capacity exceeding 5000KG,but the vehicle weighing scales except |
| 8423.8990 90 | 最大秤量>5000KG的其他衡器 | 10 | 80 | 17 | 17 | 台/千克 | | Other weighing machinery ,having a maximum weighing capacity exceeding 5000KG, but the vehicle weighing scales except |
| 8423.9000 | -衡器用的各种砝码、秤砣;衡器的零件 | 10 | 80 | 17 | 15 | 千克 | | -Weighing machine weights of all kinds; parts of weighing machinery |
| 8423.9000 10 | 以电子方式称重的衡器的零件,但对车辆称重的衡器零件除外 | 7.5,5 | 80 | 17 | 17 | 千克 | | Electronic weighing instrument parts, but the parts of vehicle weighing scales except |
| 8423.9000 90 | 其他衡器用的各种砝码、秤砣及其零件 | 10 | 80 | 17 | 17 | 千克 | | kinds of weight, weight and other parts of the weighing machine |
| **84.24** | **液体或粉末的喷射、散布或喷雾的机械器具(不论是否手工操作);灭火器,不论是否装药;喷枪及类似器具;喷汽机、喷砂机及类似的喷射机器:** | | | | | | | **Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:** |
| 8424.1000 | -灭火器,不论是否装药 | 8.4 | 70 | 17 | 17 | 个/千克 | A | -Fire extinguishers, whether or not charged |
| 8424.2000 | -喷枪及类似器具 | 8.4 | 40 | 17 | 17 | 个/千克 | | -Spray guns and similar appliances |
| 8424.3000 | -喷气机、喷砂机及类似的喷射机器 | 8.4 | 40 | 17 | 17 | 台/千克 | | -Steam or sand blasting machines and similar jet projecting machines |
| | -农业或园艺用喷雾器: | | | | | | | -Agricultural or horticultural sprayers: |
| 8424.4100 | --便携式喷雾器 | 8 | 30 | 13 | | 台/千克 | | -Portable sprayers |
| 8424.4900 | --其他 | 8 | 30 | 13 | | 台/千克 | | --Other |
| | -其他器具: | | | | | | | -Other appliances: |
| 8424.8200 | --农业或园艺用 | 8 | 30 | 13 | | 台/千克 | | -Agricultural or horticultural |
| | --其他: | | | | | | | --Other: |
| 8424.8910 | ---家用型 | 0 | 80 | 17 | 17 | 台/千克 | | ---Of the household type |
| 8424.8920 | ---喷涂机器人 | 0 | 80 | 17 | 17 | 台/千克 | | ---Spraying robot |
| | ---其他: | | | | | | | ---Other: |
| 8424.8991 | ----船用洗舱机 | 0 | 30 | 17 | 17 | 台/千克 | | ----Marine cabinet washer |
| 8424.8999 | ----其他 | 0 | 30 | 17 | 15 | 台/千克 | | ----Other |
| 8424.8999 10 | 分离喷嘴(由狭缝状、曲率半径极小的弯曲通道组成,内有分离楔尖) | 0 | 30 | 17 | 17 | 台/千克 | 3 | Separating nozzles(composed of slik-like curved and channels of very small curvature radius,with separation of wedge tip) |
| 8424.8999 90 | 其他用途的喷射、喷雾机械器具 | 0 | 30 | 17 | 17 | 台/千克 | | Mechanical appliances for projecting,or spraying for other use |
| | -零件: | | | | | | | -Parts: |
| 8424.9010 | ---子目8424.1000所列器具的零件 | 0 | 70 | 17 | 15 | 千克 | | ---Of the apparatus of subheading No.8424.1000 |

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|---|---|---|---|---|---|---|---|---|
| 8424.9020 | ---子目 8424.8910 所列器具的零件 | 0 | 80 | 17 | 15 | 千克 | | ---Of the apparatus of subheading No.8424.8910 |
| 8424.9090 | ---其他 | 0 | 30 | 17 | 13,15 | 千克 | | ---Other |
| **84.25** | **滑车及提升机,但倒卸式提升机除外;卷扬机及绞盘;千斤顶:** | | | | | | | **Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:** |
| | -滑车及提升机,但倒卸式提升机及提升车辆用的提升机除外: | | | | | | | -Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles: |
| 8425.1100 | --电动的 | 6 | 30 | 17 | 17 | 台/千克 | | --Powered by electric motor |
| 8425.1900 | --其他 | 5 | 30 | 17 | 17 | 台/千克 | | --Other |
| | -卷扬机;绞盘: | | | | | | | -Winches; capstans: |
| | --电动的: | | | | | | | --Powered by electric motor: |
| 8425.3110 | ---矿井口卷扬装置;专为井下使用设计的卷扬机 | 10 | 30 | 17 | 17 | 台/千克 | | ---Pit-head winding gear; winches specially designed for use underground |
| 8425.3190 | ---其他 | 5 | 30 | 17 | 17 | 台/千克 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 8425.3910 | ---矿井口卷扬装置;专为井下使用设计的卷扬机 | 10 | 30 | 17 | 17 | 台/千克 | | ---Pit-head winding gear; winches specially designed for use underground |
| 8425.3990 | ---其他 | 5 | 30 | 17 | 17 | 台/千克 | | ---Other |
| | -千斤顶;提升车辆用的提升机: | | | | | | | -Jacks; hoists of a kind used for raising vehicles: |
| 8425.4100 | --车库中使用的固定千斤顶系统 | 3 | 30 | 17 | 17 | 台/千克 | | --Built-in jacking systems of a type used in garages |
| | --其他液压千斤顶及提升机: | | | | | | | --Other jacks and hoists, hydraulic: |
| 8425.4210 | ---液压千斤顶 | 3 | 30 | 17 | 17 | 台/千克 | | ---Hydraulic jacks |
| 8425.4290 | ---其他 | 5 | 30 | 17 | 17 | 台/千克 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 8425.4910 | ---其他千斤顶 | 5 | 30 | 17 | 17 | 台/千克 | | ---Other jacks |
| 8425.4990 | ---其他 | 10 | 30 | 17 | 17 | 台/千克 | | ---Other |
| **84.26** | **船用桅杆式起重机;起重机,包括缆式起重机;移动式吊运架、跨运车及装有起重机的工作车:** | | | | | | | **Ships derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:** |
| | -高架移动式起重机、桁架桥式起重机、龙门起重机、桥式起重机、移动式吊运架及跨运车: | | | | | | | -Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: |
| | --固定支架的高架移动式起重机: | | | | | | | --Overhead travelling cranes on fixed support: |
| 8426.1120 | ---通用桥式起重机 | 8 | 30 | 17 | 17 | 台/千克 | | ---Bridge cranes, all-purpose |
| 8426.1190 | ---其他 | 8 | 30 | 17 | 17 | 台/千克 | | ---Other |
| 8426.1200 | --带胶轮的移动式吊运架及跨运车 | 6 | 30 | 17 | 17 | 台/千克 | | --Mobile lifting frames on tyres and straddle carriers |
| | --其他: | | | | | | | --Other: |
| 8426.1910 | ---装船机 | 5 | 30 | 17 | 17 | 台/千克 | | ---Ship loading cranes |
| | ---卸船机: | | | | | | | ---Ship unloading cranes: |
| 8426.1921 | ----抓斗式 | 5 | 30 | 17 | 17 | 台/千克 | | ----Grab ship unloading cranes |
| 8426.1929 | ----其他 | 5 | 30 | 17 | 17 | 台/千克 | O | ----Other |
| 8426.1930 | ---龙门式起重机 | 10 | 30 | 17 | 17 | 台/千克 | | ---Gantry cranes |
| | ---装卸桥: | | | | | | | ---Loading and unlcading bridges: |
| 8426.1941 | ----门式装卸桥 | 10 | 30 | 17 | 17 | 台/千克 | | ----Frame loading and unloading bridges |
| 8426.1942 | ----集装箱装卸桥 | 10 | 30 | 17 | 17 | 台/千克 | | ----Container loading and unloading bridges |
| 8426.1943 | ----其他动臂式装卸桥 | 10 | 30 | 17 | 17 | 台/千克 | | ----Derrick loading and unloading bridges |
| 8426.1949 | ----其他 | 10 | 30 | 17 | 17 | 台/千克 | | ----Other |
| 8426.1990 | ---其他 | 10 | 30 | 17 | 17 | 台/千克 | | ---Other |

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|---|---|---|---|---|---|---|---|---|
| 8426.2000 | -塔式起重机 | 10 | 30 | 17 | 17 | 台/千克 | O | -Tower cranes |
| 8426.3000 | -门座式起重机及座式旋臂起重机 | 6 | 30 | 17 | 17 | 台/千克 | | -Portal or pedestal jib cranes |
| | -其他自推进机械： | | | | | | | -Other machinery, self-propelled: |
| | --带胶轮的： | | | | | | | --On tyres: |
| 8426.4110 | ---轮胎式起重机 | 5 | 30 | 17 | 17 | 台/千克 | O | ---Wheel-mounted cranes |
| 8426.4190 | ---其他 | 5 | 30 | 17 | 17 | 台/千克 | | ---Other |
| | --其他： | | | | | | | --Other: |
| 8426.4910 | ---履带式起重机 | 8 | 30 | 17 | 17 | 台/千克 | O | ---Crawler cranes |
| 8426.4990 | ---其他 | 13 | 30 | 17 | 17 | 台/千克 | | ---Other |
| | -其他机械： | | | | | | | -Other machinery: |
| 8426.9100 | --供装于公路车辆的 | 10 | 30 | 17 | 17 | 台/千克 | | --Designed for mounting on road vehicles |
| 8426.9900 | --其他 | 6 | 30 | 17 | 17 | 台/千克 | | --Other |
| **84.27** | **叉车;其他装有升降或搬运装置的工作车：** | | | | | | | **Fork-lift trucks; other works trucks fitted with lifting or handling equipment:** |
| | -电动机推进的机动车： | | | | | | | -Self-propelled trucks powered by an electric motor: |
| 8427.1010 | ---有轨巷道堆垛机 | 9 | 30 | 17 | 17 | 台/千克 | A | ---Track alleyway stackers |
| 8427.1020 | ---无轨巷道堆垛机 | 9 | 30 | 17 | 17 | 台/千克 | A | ---Trackless alleyway stackers |
| 8427.1090 | ---其他 | 9 | 30 | 17 | 17 | 台/千克 | A | ---Other |
| | -其他机动车： | | | | | | | -Other self-propelled trucks: |
| 8427.2010 | ---集装箱叉车 | 9 | 30 | 17 | 17 | 台/千克 | A | ---Fork-lift trucks cranes |
| 8427.2090 | ---其他 | 9 | 30 | 17 | 17 | 台/千克 | A | ---Other |
| 8427.9000 | -其他车 | 9 | 30 | 17 | 17 | 台/千克 | A | -Other trucks |
| **84.28** | **其他升降、搬运、装卸机械(例如,升降机、自动梯、输送机、缆车)：** | | | | | | | **Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):** |
| | -升降机及倒卸式起重机： | | | | | | | -Lifts and skip hoists: |
| 8428.1010 | ---载客电梯 | | 30 | 17 | 17 | 台 | | ---Designed for the transport of persons |
| 8428.1010[暂] 01 | 无障碍升降机 | 4 | 30 | 17 | 17 | 台/千克 | A | Accessibility lifts |
| 8428.1010 90 | 其他载客电梯 | 8 | 30 | 17 | 17 | 台/千克 | A | Other passenger elevators |
| 8428.1090 | ---其他 | 6 | 30 | 17 | 17 | 台/千克 | A | ---Other |
| 8428.2000 | -气压升降机及输送机 | 5 | 30 | 17 | 17 | 台/千克 | | -Pneumatic elevators and conveyors |
| | -其他用于连续运送货物或材料的升降机及输送机： | | | | | | | -Other continuous-action elevators and conveyors, for goods or materials: |
| 8428.3100 | --地下专用的 | 5 | 30 | 17 | 17 | 台/千克 | | --Specially designed for underground use |
| 8428.3200 | --其他,斗式 | 5 | 30 | 17 | 17 | 台/千克 | | --Other, bucket type |
| 8428.3300 | --其他,带式 | 5 | 30 | 17 | 17 | 台/千克 | | --Other, belt type |
| | --其他： | | | | | | | --Other: |
| 8428.3910 | ---链式 | 5 | 30 | 17 | 17 | 台/千克 | | ---Chain type |
| 8428.3920 | ---辊式 | 5 | 30 | 17 | 17 | 台/千克 | | ---Roller type |
| 8428.3990 | ---其他 | 5 | 30 | 17 | 17 | 台/千克 | | ---Other |
| 8428.4000 | -自动梯及自动人行道 | 5 | 30 | 17 | 17 | 台/千克 | A | -Escalators and moving walkways |
| | -缆车、座式升降机、滑雪拉索、索道用牵引装置： | | | | | | | -Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars: |
| 8428.6010 | ---货运架空索道 | 8 | 30 | 17 | 17 | 台/千克 | | ---Cargo aerial cableways |
| | ---客运架空索道： | | | | | | | ---Passanger aerial cableways: |
| 8428.6021 | ----单线循环式 | 8 | 30 | 17 | 17 | 台/千克 | | ----Monocable endless |

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|---|---|---|---|---|---|---|---|---|
| 8428.6029 | ----其他 | 8 | 30 | 17 | 17 | 台/千克 | | ----Other |
| 8428.6090 | ---其他 | 8 | 30 | 17 | 17 | 台/千克 | | ---Other |
| | -其他机械： | | | | | | | -Other machinery： |
| 8428.9010 | ---矿车推动机、铁道机车或货车的转车台、货车倾卸装置及类似的铁道货车搬运装置 | 10 | 30 | 17 | 17 | 台/千克 | | ---Mine wagon pushers, locmotive or wagon traversers, wagon tippers and similar railway wagon handling equipment |
| 8428.9020 | ---机械式停车设备 | 5 | 30 | 17 | 17 | 台/千克 | | ---Machinery parking equipment |
| | ---装卸机械： | | | | | | | ---Unloading machinery： |
| 8428.9031 | ----堆取料机械 | 5 | 30 | 17 | 17 | 台/千克 | | ----Stacker reclaimers machinery |
| 8428.9039 | ----其他装卸机械 | 5 | 30 | 17 | 17 | 台/千克 | | ----Other unloading machinery |
| 8428.9040 | ---搬运机器人 | 5 | 30 | 17 | 17 | 台/千克 | | ---Handling robot |
| 8428.9090 | ---其他 | 5 | 30 | 17 | 17 | 台 | | ---Other |
| 8428.9090 10 | 放化分离作业和热室用遥控机械手(能贯穿0.6米以上热室壁或壁厚为0.6米以上热室顶) | 5 | 30 | 17 | 17 | 台/千克 | 3 | Remote manipulators for radioactive chemical separating operation and hot cell (capable of penetrating wall of hot cell thickness>0.6m or top of hot cell thickness>0.6m) |
| 8428.9090 20 | 核反应堆燃料装卸机(用于在核反应堆中插入或取出燃料的操作设备) | 5 | 30 | 17 | 17 | 台/千克 | 3 | nuclear reactor fuel loader and unloader (operational appliances used for putting inor taking out the fuels in nuclear reactor) |
| 8428.9090 90 | 其他升降、搬运、装卸机械 | 5 | 30 | 17 | 17 | 台/千克 | | Other lifting, carrying, loading or unloading machinery |
| **84.29** | **机动推土机、侧铲推土机、筑路机、平地机、铲运机、机械铲、挖掘机、机铲装载机、捣固机械及压路机：** | | | | | | | **Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers：** |
| | -推土机及侧铲推土机： | | | | | | | -Bulldozers and angledozers： |
| | --履带式： | | | | | | | --Track laying： |
| 8429.1110 | ---发动机输出功率超过235.36千瓦(320马力)的 | 7 | 17 | 17 | 17 | 台/千克 | A | ---With an engine of an output exceeding 235.36kW (320HP) |
| 8429.1190 | ---其他 | 7 | 30 | 17 | 17 | 台/千克 | A | ---Other |
| | --其他： | | | | | | | --Other： |
| 8429.1910 | ---发动机输出功率超过235.36千瓦(320马力)的 | 7 | 17 | 17 | 17 | 台/千克 | A | ---With an engine of an output exceeding 235.36kW (320HP) |
| 8429.1990 | ---其他 | 7 | 30 | 17 | 17 | 台/千克 | A | ---Other |
| | -筑路机及平地机： | | | | | | | -Graders and levellers： |
| 8429.2010 | ---发动机输出功率超过235.36千瓦(320马力)的 | 5 | 17 | 17 | 13,17 | 台/千克 | A | ---With an engine of an output exceeding 235.36kW (320HP) |
| 8429.2090 | ---其他 | 5 | 30 | 17 | 13,17 | 台/千克 | A | ---Other |
| | -铲运机： | | | | | | | -Scrapers： |
| 8429.3010 | ---斗容量超过10立方米的 | 3 | 17 | 17 | 17 | 台/千克 | A | ---Having a capacity of shovel exceeding $10m^3$ |
| 8429.3090 | ---其他 | 5 | 30 | 17 | 17 | 台/千克 | A | ---Other |
| | -捣固机械及压路机： | | | | | | | -Tamping machines and road rollers： |
| | ---机动压路机： | | | | | | | ---Self-propelled road rollers： |
| 8429.4011 | ----机重18吨及以上的振动压路机 | 7 | 20 | 17 | 17 | 台/千克 | OA | ----Vibration type, of a deadweight of 18t or more |
| 8429.4019 | ----其他 | 8 | 40 | 17 | 17 | 台/千克 | OA | ----Other |
| 8429.4090 | ---其他 | 6 | 30 | 17 | 17 | 台/千克 | A | ---Other |
| | -机械铲、挖掘机及机铲装载机： | | | | | | | -Mechanical shovels, excavators and shovel loaders： |
| 8429.5100 | --前铲装载机 | 5 | 30 | 17 | 17 | 台/千克 | A | --Front-end shovel loaders |

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|---|---|---|---|---|---|---|---|---|
| | --上部结构可旋转360度的机械： | | | | | | | --Machinery with a 360° revolving super-structure： |
| | ---挖掘机： | | | | | | | ---Excavators： |
| 8429.5211 | ----轮胎式 | 8 | 30 | 17 | 17 | 台/千克 | OA | ----Tyre-mounted |
| 8429.5212 | ----履带式 | 8 | 30 | 17 | 17 | 台/千克 | OA | ----Track-mounted |
| 8429.5219 | ----其他 | 8 | 30 | 17 | 17 | 台/千克 | OA | ----Other |
| 8429.5290 | ---其他 | 8 | 30 | 17 | 17 | 台/千克 | OA | ---Other |
| 8429.5900 | --其他 | 8 | 30 | 17 | 17 | 台 | OA | --Other |
| **84.30** | **泥土、矿物或矿石的运送、平整、铲运、挖掘、捣固、压实、开采或钻探机械；打桩机及拔桩机；扫雪机及吹雪机：** | | | | | | | **Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers：** |
| 8430.1000 | -打桩机及拔桩机 | 10 | 30 | 17 | 17 | 台/千克 | | -Pile-drivers and pile-extranctors |
| 8430.2000 | -扫雪机及吹雪机 | 10 | 30 | 17 | 17 | 台/千克 | | -Snow-ploughs and snow-blowers |
| | -截煤机、凿岩机及隧道掘进机： | | | | | | | -Coal or rock cutters and tunnelling machinery： |
| | --自推进的： | | | | | | | --Self-propelle： |
| 8430.3110 | ---采(截)煤机 | 10 | 30 | 17 | 17 | 台/千克 | O | ---Mining ( cutting ) coal machine |
| 8430.3120 | ---凿岩机 | 10 | 30 | 17 | 17 | 台/千克 | O | ---Rock drilling machine |
| 8430.3130 | ---隧道掘进机 | 10 | 30 | 17 | 17 | 台/千克 | O | ---Tunnel boring machine |
| 8430.3900 | --其他 | 6 | 30 | 17 | 17 | 台/千克 | | --Other |
| | -其他钻探或凿井机械： | | | | | | | -Other boring or sinking machinery： |
| | --自推进的： | | | | | | | --Self-propelled： |
| | ---石油及天然气钻探机： | | | | | | | ---Oil and natural gas drilling machinery： |
| 8430.4111 | ----钻探深度在6000米及以上的 | 5 | 11 | 17 | 17 | 台/千克 | | ----Of drilling depth of 6000m or more |
| 8430.4119 | ----其他 | 5 | 17 | 17 | 17 | 台/千克 | | ----Other |
| | ---其他钻探机： | | | | | | | ---Other drilling machinery： |
| 8430.4121 | ----钻探深度在6000米及以上的 | 5 | 11 | 17 | 17 | 台/千克 | | ----Of drilling depth of 6000m or more |
| 8430.4122 | ----钻探深度在6000米以下的履带式自推进钻机 | 5 | 17 | 17 | 17 | 台/千克 | | ----Crawler boring machinery of drilling depth not exceeding 6000 m |
| 8430.4129 | ----钻探深度在6000米以下的其他钻探机 | 5 | 17 | 17 | 17 | 台/千克 | | ----Other boring machinery of drilling depth exceeding 6000 m |
| 8430.4190 | ---其他 | 5 | 30 | 17 | 17 | 台/千克 | | ---Other |
| 8430.4900 | --其他 | 5 | 30 | 17 | 17 | 台/千克 | | --Other |
| | -其他自推进机械： | | | | | | | -Other machinery, self-propelled： |
| 8430.5010 | ---其他采油机械 | 3 | 17 | 17 | 17 | 台/千克 | | ---For oil production |
| 8430.5020 | ---矿用电铲 | 7 | 30 | 17 | 17 | 台/千克 | | ---Mining power shovels |
| | ---采矿钻机： | | | | | | | ---Mining drills： |
| 8430.5031 | ----牙轮直径380毫米及以上 | 5 | 30 | 17 | 17 | 台/千克 | | ----Gear wheel diameter more than 380mm |
| 8430.5039 | ----其他 | 5 | 30 | 17 | 17 | 台/千克 | | ----Other |
| 8430.5090 | ---其他 | 5 | 30 | 17 | 17 | 台/千克 | | ---Other |
| | -其他非自推进机械： | | | | | | | -Other machinery, not self-propelled： |
| 8430.6100 | --捣固或压实机械 | 6 | 30 | 17 | 17 | 台 | | --Tamping or compacting machinery |
| | --其他： | | | | | | | --Other： |
| | ---工程钻机： | | | | | | | ---Engineering drills： |
| 8430.6911 | ----钻筒直径在3米及以上 | 6 | 30 | 17 | 17 | 台/千克 | | ----Boring casing diameter more than 3m |
| 8430.6919 | ----其他 | 6 | 30 | 17 | 17 | 台/千克 | | ----Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8430.6920 | ---铲运机 | 6 | 30 | 17 | 17 | 台/千克 | | ---Serapers |
| 8430.6990 | ---其他 | 6 | 30 | 17 | 17 | 台/千克 | | ---Other |
| **84.31** | **专用于或主要用于税目84.25至84.30所列机械的零件：** | | | | | | | **Parts suitable for use solely or principally with the machinery of headings No.84.25 to 84.30:** |
| 8431.1000 | -税目84.25所列机械的零件 | 3 | 30 | 17 | 15 | 千克 | | -Of machinery of heading No.84.25 |
| | -税目84.27所列机械的零件： | | | | | | | -Of machinery of heading No.84.27: |
| 8431.2010 | ---装有差速器的驱动桥及其零件,不论是否装有传动部件 | 6 | 30 | 17 | 15 | 千克/个 | | ---Drive-axle with differential and parts thereof, whether or not provided transmussion components |
| 8431.2090[暂] | ---其他 | 3 | 30 | 17 | 15 | 千克 | | ---Other |
| | -税目84.28所列机械的零件： | | | | | | | -Of machinery of heading No.84.28: |
| 8431.3100 | --升降机、倒卸式起重机或自动梯的零件 | | 30 | 17 | 15 | 千克 | | --Of lifts, skip hoists or escalators |
| 8431.3100[暂] 01 | 无障碍升降机的零件 | 1 | 30 | 17 | 15 | 千克 | | Parts of accessibility lifts |
| 8431.3100 90 | 其他升降机、倒卸式起重机零件(包括自动梯零件) | 3 | 30 | 17 | 15 | 千克 | | Other lifters, unloading crane parts (including automatic elevator parts) |
| 8431.3900 | --其他 | 5 | 30 | 17 | 15 | 千克 | | --Other |
| | -税目84.26、84.29或84.30所列机械的零件： | | | | | | | -Of machinery of headingNo.84.26, 84.29 or 84.30: |
| 8431.4100 | --斗、铲斗、抓斗、及夹斗 | 6 | 17 | 17 | 15 | 千克/个 | | --Buckets, shovels, grabs and grips |
| 8431.4200 | --推土机或侧铲推土机用铲 | 6 | 17 | 17 | 15 | 千克/个 | | --Bulldozer or angledozer blades |
| | --子目8430.41或8430.49所列钻探或凿井机械的零件： | | | | | | | --Parts of boring or sinking machinery of subheading No.8430.41 or 8430.49: |
| 8431.4310 | ---石油或天然气钻探机用 | 4 | 11 | 17 | 15 | 千克 | | ---Of oil and natural gas drilling machinery |
| 8431.4320 | ---其他钻探机用 | 4 | 11 | 17 | 15 | 千克 | | ---Of other drilling machinery |
| 8431.4390 | ---其他 | 5 | 17 | 17 | 15 | 千克 | | ---Other |
| | --其他： | | | | | | | --Other |
| 8431.4920 | ---装有差速器的驱动桥及其零件,不论是否装有传动部件 | 5 | 17 | 17 | 15 | 千克/个 | | ---Drive-axle with differential and parts thereof, whether or not provided transmussion components |
| | ---其他： | | | | | | | ---Other: |
| 8431.4991 | ----矿用电铲用 | 5 | 17 | 17 | 15 | 千克 | | ----For electrical shovels for mining |
| 8431.4999 | ----其他： | 5 | 17 | 17 | 15 | 千克 | | ----Other |
| **84.32** | **农业、园艺及林业用整地或耕作机械;草坪及运动场地滚压机：** | | | | | | | **Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:** |
| 8432.1000 | -犁 | 5 | 30 | 13 | 13 | 台/千克 | | -Ploughs |
| | -耙、松土机、中耕机、除草机及耕耘机： | | | | | | | -Harrows, scarifiers, cultivators, weeders and hoes: |
| 8432.2100 | --圆盘耙 | 5 | 30 | 13 | 13 | 台/千克 | | --Disc harrows |
| 8432.2900 | --其他 | 4 | 30 | 13 | 13 | 台/千克 | | --Other |
| | -播种机、种植机及移植机： | | | | | | | -Seeders, planters and transplanters: |
| | --免耕直接播种机、种植机及移植机： | | | | | | | --No-till direct seeders,planters and transplanters: |
| | ---免耕直接播种机： | | | | | | | ---No-till direct seeders: |
| 8432.3111 | ----谷物播种机 | 4 | 30 | 13 | | 台/千克 | | ----Seeders for grain |
| 8432.3119 | ----其他 | 4 | 30 | 13 | | 台/千克 | | ----Other |
| | ---免耕直接种植机： | | | | | | | ---No-till direct seeders |
| 8432.3121 | ----马铃薯种植机 | 4 | 30 | 13 | | 台/千克 | | ----Planters for potato |
| 8432.3129 | ----其他 | 4 | 30 | 13 | | 台/千克 | | ----Other |
| | --免耕直接移植机(栽植机)： | | | | | | | --No-till direct transplanters: |
| 8432.3131 | ----水稻插秧机 | 4 | 30 | 13 | | 台/千克 | | ---Tansplanters for rice |

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|---|---|---|---|---|---|---|---|---|
| 8432.3139 | ----其他 | 4 | 30 | 13 | | 台/千克 | | ----other |
| | --其他: | | | | | | | --Other: |
| | ---播种机: | | | | | | | ---Seeders: |
| 8432.3911 | ----谷物播种机 | 4 | 30 | 13 | | 台/千克 | | ---Seeders for grain |
| 8432.3919 | ----其他 | 4 | 30 | 13 | | 台/千克 | | ---other |
| 8432.3921 | ----马铃薯种植机 | 4 | 30 | 13 | | 台/千克 | | ----Planters for potato |
| 8432.3929 | ----其他 | 4 | 30 | 13 | | 台/千克 | | ----Other |
| | ---种植机: | | | | | | | ---Planters: |
| 8432.3931 | ----水稻插秧机 | 4 | 30 | 13 | | 台/千克 | | ----Tansplanters for rice |
| 8432.3939 | ----其他 | 4 | 30 | 13 | | 台/千克 | | ----Other |
| | -施肥机: | | | | | | | -Manure spreaders and fertilizer distributors |
| 8432.4100 | --粪肥施肥机 | 4 | 30 | 13 | | 台/千克 | | --Manure spreaders |
| 8432.4200 | --化肥施肥机 | 4 | 30 | 13 | | 台/千克 | | --Fertfllzer dmtrl butors |
| | -其他机械: | | | | | | | -Other machinery: |
| 8432.8010 | ---草坪及运动场地滚压机 | 7 | 40 | 17 | 17 | 台/千克 | | ---Lawn or sports-ground rollers |
| 8432.8090 | ---其他 | 4 | 30 | 13 | 13,17 | 台/千克 | | ---Other |
| 8432.9000 | -零件 | 4 | 17 | 17 | 15 | 千克 | | -Parts |
| **84.33** | **收割机、脱粒机,包括草料打包机;割草机;蛋类、水果或其他农产品的清洁、分选、分级机器,但税目84.37的机器除外:** | | | | | | | **Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No.84.37:** |
| | -草坪、公园或运动场地用的割草机: | | | | | | | -Mowers for lawns, parks or sports grounds: |
| 8433.1100 | --机动的,切割装置在同一水平面上旋转的 | 6 | 30 | 13 | 17 | 台 | | --Powered, with the cutting device rotating in a horizontal plane |
| 8433.1900 | --其他 | 6 | 30 | 17 | 17 | 台 | | --Other |
| 8433.2000 | -其他割草机,包括牵引装置用的刀具杆 | 4 | 30 | 13 | 13 | 台 | | -Other mowers, including cutter bars for tractor mounting |
| 8433.3000 | -其他干草切割、翻晒机器 | 5 | 30 | 13 | 13 | 台 | | -Other haymaking machinery |
| 8433.4000 | -草料打包机,包括收集打包机 | 5 | 30 | 13 | 13 | 台 | | -Straw or fodder balers, including pick-up balers |
| | -其他收割机;脱粒机: | | | | | | | -Other harvesting machinery; threshing machinery: |
| 8433.5100 | --联合收割机 | | 17 | 13 | 13 | 台 | | --Combine harvester-threshers |
| 8433.5100[暂] 01 | 功率≥160马力的联合收割机 | 5 | 17 | 13 | 13 | 台 | | Combine harvester-threshers, power≥160HP |
| 8433.5100 90 | 功率<160马力的联合收割机 | 8 | 17 | 13 | 13 | 台 | | Combine harvester-threshers, power<160HP |
| 8433.5200 | --其他脱粒机 | 8 | 30 | 13 | 13 | 台 | | --Other threshing machinery |
| 8433.5300 | --根茎或块茎收获机 | | 30 | 13 | 13 | 台 | | --Root or tuber harvesting machines |
| 8433.5300[暂] 01 | 功率≥160马力的土豆、甜菜收获机 | 4 | 30 | 13 | 13 | 台 | | Potatoes, beets harvesting machines, power ≥160HP |
| 8433.5300 90 | 其他根茎或块茎收获机 | 8 | 30 | 13 | 13 | 台 | | Other root or tuber harvesting machines |
| | --其他: | | | | | | | --Other: |
| 8433.5910 | ---甘蔗收获机 | | 30 | 13 | 13 | 台 | | ---Sugarcane harvesters |
| 8433.5910[暂] 01 | 功率≥160马力的甘蔗收获机 | 4 | 30 | 13 | 13 | 台 | | Sugarcane harvesting machines, power ≥160HP |
| 8433.5910 90 | 其他甘蔗收获机 | 8 | 30 | 13 | 13 | 台 | | Other sugarcane harvesters |
| 8433.5920[暂] | ---棉花采摘机 | 5 | 30 | 13 | 13 | 台 | A | ---Cotton picker |
| 8433.5990 | ---其他 | | 30 | 13 | 13 | 台 | | ---Other |
| 8433.5990[暂] 01 | 自走式青储饲料收获机 | 5 | 30 | 13 | 13 | 台 | | Self-propelled silage harvester |

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|---|---|---|---|---|---|---|---|---|
| 8433.5990暂 02 | 茶叶采摘机 | 4 | 30 | 13 | 13 | 台 | | Tea picker |
| 8433.5990 90 | 其他收割机及脱粒机 | 8 | 30 | 13 | 13 | 台 | | Other harvesers and threshers |
| | -蛋类、水果或其他农产品的清洁、分选、分级机器: | | | | | | | -Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce: |
| | -零件: | | | | | | | -Parts: |
| 8433.6010 | ---蛋类清洁、分级、分选机器 | 5 | 30 | 13 | | 台/千克 | | ---Machine for cleaning,Sorting or grading eggs |
| 8433.6090 | ---其他 | 5 | 30 | 13 | | 台/千克 | | ---Other |
| 8433.9010 | ---联合收割机用 | 5 | 11 | 17 | 15 | 千克 | | ---Of combine harvester-threshers |
| 8433.9090 | ---其他 | 3 | 17 | 17 | 15 | 千克 | | ---Other |
| **84.34** | **挤奶机及乳品加工机器:** | | | | | | | **Milking machines and dairy machinery:** |
| 8434.1000 | -挤奶机 | 10 | 20 | 13 | 13 | 台 | | -Milking machines |
| 8434.2000暂 | -乳品加工机器 | 2 | 30 | 17 | 17 | 台 | A | -Dairy machinery |
| 8434.9000 | -零件 | 5 | 17 | 17 | 15 | 千克 | | -Parts |
| **84.35** | **制酒、制果汁或制类似饮料用的压榨机、轧碎机及类似机器:** | | | | | | | **Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:** |
| 8435.1000 | -机器 | 10 | 30 | 17 | 17 | 台 | A | -Machinery |
| 8435.9000 | -零件 | 6 | 30 | 17 | 15 | 千克 | | -Parts |
| **84.36** | **农业、园艺、林业、家禽饲养业或养蜂业用的其他机器,包括装有机械或热力装置的催芽设备;家禽孵卵器及育雏器:** | | | | | | | **Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:** |
| 8436.1000 | -动物饲料配制机 | 7 | 30 | 13 | 13 | 台 | | -Machinery for preparing animal feeding stuffs |
| | -家禽饲养用的机器;家禽孵卵器及育雏器: | | | | | | | -Poultry-keeping machinery; poultry incubators and brooders: |
| 8436.2100 | --家禽孵卵器及育雏器 | 5 | 30 | 13 | 13 | 台 | | --Poultry incubators and brooders |
| 8436.2900 | --其他 | 10 | 30 | 13 | 13 | 台 | | --Other |
| 8436.8000 | -其他机器 | | 30 | 13 | 13,15 | 台 | | -Other machinery |
| 8436.8000暂 01 | 青储饲料切割上料机 | 3 | 30 | 13 | 13,17 | 台 | | Silage cutting feeders |
| 8436.8000暂 02 | 自走式饲料搅拌投喂车 | 5 | 30 | 13 | 13,17 | 台 | | self-propelled type feed mixing and feeding vehicle |
| 8436.8000 90 | 农、林业、园艺等用的其他机器(包括装有机械或热力装置的催芽设备) | 10 | 30 | 13 | 13,17 | 台 | | Other machines for agricultural,horticultural,forestry (lincluding germination equipments fitted with mechanical or thermal equipment) |
| | -零件: | | | | | | | -Parts: |
| 8436.9100 | --家禽饲养用机器的零件或家禽孵卵器及育雏器的零件 | 6 | 17 | 17 | 15 | 千克 | | --Of poultry-keeping machinery or poultry incubators and brooders |
| 8436.9900 | --其他 | 6 | 17 | 17 | 15 | 千克 | | --Other |
| **84.37** | **种子、谷物或干豆的清洁、分选或分级机器;谷物磨粉业加工机器或谷物、干豆加工机器,但农业用机器除外:** | | | | | | | **Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machi-nery:** |
| | -种子、谷物或干豆的清洁、分选或分级机器: | | | | | | | -Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables: |
| 8437.1010 | ---光学色差颗粒选别机(色选机) | 10 | 30 | 13 | 13,17 | 台 | | ---Optical color granule sorter(color sorter) |
| 8437.1090 | ---其他 | 10 | 30 | 13 | 13 | 台 | | ---Other |
| 8437.8000 | -其他机器 | 10 | 30 | 17 | 13 | 台 | A | -Other machinery |

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|---|---|---|---|---|---|---|---|---|
| 8437.9000 | -零件 | 6 | 30 | 17 | 15 | 千克 | | -Parts |
| **84.38** | **本章其他税目未列名的食品、饮料工业用的生产或加工机器,但提取、加工动物油脂或植物固定油脂的机器除外:** | | | | | | | **Machinery, not specified or included else-where in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:** |
| 8438.1000 | -糕点加工机器及生产通心粉、面条或类似产品的机器 | 7 | 30 | 17 | 15 | 台 | | -Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products |
| 8438.1000 10 | 糕点生产线 | 7 | 30 | 17 | 17 | 台 | A | Bakery production lines |
| 8438.1000 90 | 通心粉,面条的生产加工机器(包括类似产品的加工机) | 7 | 30 | 17 | 17 | 台 | A | Machines for producing and processing macaroni and noodles (including processing machine of similar products) |
| 8438.2000 | -生产糖果、可可粉、巧克力的机器 | 8 | 30 | 17 | 17 | 台 | A | -Machinery for the manufacture of confectionery, cocoa or chocolate |
| 8438.3000 | -制糖机器 | 10 | 30 | 17 | 17 | 台 | A | -Machinery for sugar manufacture |
| 8438.4000 | -酿酒机器 | 7 | 30 | 17 | 17 | 台 | A | -Brewery machinery |
| 8438.5000 | -肉类或家禽加工机器 | 7 | 30 | 17 | 17 | 台/千克 | A | -Machinery for the preparation of meat or poultry |
| 8438.6000 | -水果、坚果或蔬菜加工机器 | 10 | 30 | 17 | 17 | 台/千克 | A | -Machinery for the preparation of fruits, nuts or vegetables |
| 8438.8000 | -其他机器 | 8.5 | 30 | 17 | 17 | 台/千克 | A | -Other machinery |
| 8438.9000 | -零件 | 5 | 30 | 17 | 15 | 千克 | | -Parts |
| **84.39** | **纤维素纸浆、纸及纸板的制造或整理机器:** | | | | | | | **Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard:** |
| 8439.1000 | -制造纤维素纸浆的机器 | 8.4 | 30 | 17 | 17 | 台 | O | -Machinery for making pulp of fibrous cellulosic material |
| 8439.2000 | -纸或纸板的抄造机器 | 8.4 | 30 | 17 | 17 | 台 | O | -Machinery for making paper or paper board |
| 8439.3000 | -纸或纸板的整理机器 | 8.4 | 30 | 17 | 17 | 台 | O | -Machinery for finishing paper or paper board |
| | -零件: | | | | | | | -Parts: |
| 8439.9100 | --制造纤维素纸浆的机器用 | 6 | 30 | 17 | 17 | 千克 | | --Of machinery for making pulp of fibrous cellulosic material |
| 8439.9900 | --其他 | 6 | 30 | 17 | 17 | 千克 | | --Other |
| **84.40** | **书本装订机器,包括锁线订书机:** | | | | | | | **Book-binding machinery, including book-sewing machines:** |
| | -机器: | | | | | | | -Machinery: |
| 8440.1010 | ---锁线装订机 | 10 | 35 | 17 | 17 | 台 | | ---Sewing bookbinders |
| 8440.1020 | ---胶订机 | 12 | 35 | 17 | 17 | 台 | | ---Glueing bookbinders |
| 8440.1090 | ---其他 | 12 | 35 | 17 | 17 | 台 | | ---Other |
| 8440.9000 | -零件 | 8 | 35 | 17 | 15 | 千克 | | -Parts |
| **84.41** | **其他制造纸浆制品、纸制品或纸板制品的机器,包括各种切纸机:** | | | | | | | **Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:** |
| 8441.1000 | -切纸机 | 12 | 50 | 17 | 17 | 台 | | -Cutting machines |
| 8441.2000 | -制造包、袋或信封的机器 | 12 | 30 | 17 | 17 | 台 | | -Machines for making bags, sacks or envelopes |
| | -制造箱、盒、管、桶或类似容器的机器,但模制成型机器除外: | | | | | | | -Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding: |
| 8441.3010 | ---制造纸塑铝复合罐的生产设备 | 13.5 | 30 | 17 | 17 | 台 | | ---Machines for paper, plastic and aluminium composite can manufacture |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8441.3090 | ---其他 | 13.5 | 30 | 17 | 17 | 台 | | ---Other |
| 8441.4000 | -纸浆、纸或纸板制品模制成型机器 | 12 | 30 | 17 | 17 | 台 | O | -Machines for moulding articles in paper pulp, paper or paperboard |
| | -其他机器: | | | | | | | -Other machinery: |
| 8441.8010 | ---制造纸塑铝软包装的生产设备 | 12 | 30 | 17 | 17 | 台 | | ---Machines for paper plastic and aluminium flexible packaging manufacture |
| 8441.8090 | ---其他 | 12 | 30 | 17 | 17 | 台 | O | ---Other |
| | -零件: | | | | | | | -Parts: |
| 8441.9010 | ---切纸机用 | | 50 | 17 | 15 | 千克 | | ---Of cutting machines |
| 8441.9010暂 01 | 切纸机用弧形辊 | 4 | 50 | 17 | 17 | 千克 | | Bowed roll, of a kind used in paper cutter |
| 8441.9010暂 02 | 切纸机用横切刀单元 | 3 | 50 | 17 | 17 | 千克 | | Crosscut knife unit, of a kind used in paper cutter |
| 8441.9010 90 | 其他切纸机零件 | 8 | 50 | 17 | 17 | 千克 | | Other parts of paper cutter |
| 8441.9090 | ---其他 | 8.4 | 30 | 17 | 15 | 千克 | | ---Other |
| **84.42** | **制印刷版(片)、滚筒及其他印刷部件用的机器、器具及设备(税目 84.56 至 84.65 的机器除外);印刷用版(片)、滚筒及其他印刷部件;制成供印刷用(例如刨平、压纹或抛光)的板(片)、滚筒及石板:** | | | | | | | **Machinery, apparatus and equipment (other than the machinetools of headings 84.56 to 84.65) for preparing or making platescylinders or other printing components; plates, cylinders andother printing components; plates, cylinders and lithographicstones, prepared for printing purposes (for example, planed, grained or polished):** |
| | -机器、器具及设备: | | | | | | | -Machinery, apparatus and equipment: |
| 8442.3010 | ---铸字机 | 6[8],4[5] | 35 | 17 | 17 | 台 | | ---Type casters |
| | ---制版机器、器具及设备: | | | | | | | ---Other machinery, apparatus and equipment for typesetting: |
| 8442.3021暂 | ----计算机直接制版设备 | ① | 35 | 17 | 15 | 台 | | ----Machines for preparing CTP plates |
| 8442.3021暂 10 | 凹版式计算机直接制版设备(CTP) | 3 | 35 | 17 | 17 | 台 | | Concave layout of computer direct plate making equipment (CTP) |
| 8442.3021暂 90 | 除凹版式以外的其他计算机直接制版设备(CTP) | ① | 35 | 17 | 17 | 台 | | Other computer direct plate making equipment in addition to outside the concaveformat (CTP) |
| 8442.3029 | ----其他 | 6[8],4[5] | 35 | 17 | 17 | 台 | | ----Other |
| 8442.3090 | ---其他 | 6[8],4[5] | 35 | 17 | 17 | 台 | | ---Other |
| 8442.4000 | -上述机器、器具及设备的零件 | | 20 | 17 | 15 | 千克 | | -Parts of the foregoing machinery, apparatus or equipment |
| 8442.4000暂 10 | 计算机直接制版机器用零件 | 1 | 20 | 17 | 15 | 千克 | | Computer to plate machine parts |
| 8442.4000 90 | 其他铸字、排字、制版机器的零件 | 5[3],3[5] | 20 | 17 | 15 | 千克 | | Other components of typecasting, typesetting and platemaking machines |
| 8442.5000 | -印刷用版、滚筒及其他印刷部件;制成供印刷用(例如,刨平、压纹或抛光)的板、滚筒及石板 | 5[3],3[5] | 35 | 17 | 15 | 千克 | | -Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) |
| **84.43** | **用于税目 84.42 的印刷用版(片)、滚筒及其他印刷部件进行印刷的机器;其他打印机、复印机及传真机,不论是否组合式;上述机器的零件及附件:** | | | | | | | **Printing machinery used for printing, cylinders and other printing components of heading84.42; other printers Copying mechines and facsimile machines, whether or not combined; Part and accessories there of:** |

① 8442.3021 暂定税率为:5%(7 月 1 日起取消,按新政策执行)

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -用税目 84.42 的印刷用版(片)、滚筒及其他印刷部件进行印刷的机器: | | | | | | | -Printing machinery used for printing by means of plates, cylinders and other printing components of heading No.84.42: |
| 8443.1100 | --卷取进料式胶印机 | 10 | 35 | 17 | 17 | 台 | | --Offset printing machinery reel-fed |
| 8443.1200 | --办公室用片取进料式胶印机(片尺寸一边长不超过 22cm,另一边长不超过 36cm) | 12 | 35 | 17 | 17 | 台 | | --Offset printhg machinery sheet-fed, office type(using sheets with one side not exceeding 22cm and the other side not exceedig 36cm in the unfoldool state) |
| | --其他胶印机: | | | | | | | --Other offset printing machinery: |
| | ---平张纸进料式: | | | | | | | ---Sheet fed: |
| 8443.1311 | ----单色机 | 10 | 35 | 17 | 17 | 台 | | ----Single color |
| 8443.1312 | ----双色机 | 10 | 35 | 17 | 17 | 台 | | ----Double colors |
| 8443.1313 | ----四色机 | | 35 | 17 | 15 | 台 | | ----Four colors |
| 8443.1313[暂] 01 | 四色平张纸胶印机(对开单张单面印刷速度≥16000 张/小时) | 7 | 35 | 17 | 17 | 台 | | Four-color sheet fed offset printing presses(single folio double side printing speed≥16000pcs/hr) |
| 8443.1313[暂] 02 | 四色平张纸胶印机(对开单张双面印刷速度≥13000 张/小时) | 7 | 35 | 17 | 17 | 台 | | Four-color sheet fed offset printing press(single folio double sides printing speed≥13000pcs/hr) |
| 8443.1313[暂] 03 | 四色平张纸胶印机(全张或超全张单张单面印刷速度≥13000 张/小时) | 7 | 35 | 17 | 17 | 台 | | Four-color sheet fed offset printing press(sheetwise or full-sheet one piece single side printing speed≥13000pcs/hr) |
| 8443.1313 90 | 其他四色平张纸胶印机(用税目 84.42 项下商品进行印刷的机器) | 10 | 35 | 17 | 17 | 台 | | Other four-color sheet fed offset printing press (machines printing with commodities in Duty item 84.42) |
| 8443.1319 | ----其他 | | 35 | 17 | 15 | 台 | | ----Other |
| 8443.1319[暂] 01 | 五色及以上平张纸胶印机(对开单张单面印刷速度≥17000 张/小时) | 7 | 35 | 17 | 17 | 台 | | Five(or higher)-color sheet fed offset printing press (speed≥16000pcs/hr) |
| 8443.1319[暂] 02 | 五色及以上平张纸胶印机(对开单张双面印刷速度≥13000 张/小时) | 7 | 35 | 17 | 17 | 台 | | Five(or higher)-color sheet fed offset printing press (single folio double sides printing speed ≥13000pcs/hr) |
| 8443.1319[暂] 03 | 五色及以上平张纸胶印机(全张或超全张单张单面印刷速度≥13000 张/小时) | 7 | 35 | 17 | 17 | 台 | | Five(or higher)-color sheet fed offset printins press (sheetwise or full-sheet one piece single side printing speed≥13000pcs/hr) |
| 8443.1319 90 | 其他平张纸进料式胶印机(用税目 84.42 项下商品进行印刷的机器) | 10 | 35 | 17 | 17 | 台 | | Other sheet fed offset printing press (machines printing with commodities under heading No. 84.42) |
| 8443.1390 | ---其他 | 10 | 35 | 17 | 17 | 台 | | ---Other |
| 8443.1400 | --卷取进料式凸版印刷机,但不包括苯胺印刷机 | 12 | 35 | 17 | 17 | 台 | | --Letterpress printing machinery, reelfed, excluding flexographic printing |
| 8443.1500 | --除卷取进料式以外的凸版印刷机,但不包括笨胺印刷机 | 12 | 35 | 17 | 17 | 台 | | --Letterpress printing machinery other than reelfed, excluding flexographic printing |
| 8443.1600 | --苯胺印刷机 | | 35 | 17 | 15 | 台 | | --Flexographic printing machinery |
| 8443.1600[暂] 01 | 苯胺印刷机,线速度≥350 米/分钟,幅宽≥800 毫米(柔性版印刷机,用税目 84.42 项下商品进行印刷的机器) | 3 | 35 | 17 | 17 | 台 | | Flexographic pringting machinery, linear speed ≥350m/min, Wide≥800mm flexographic persses, using good in heading No. 84.42 to printing |
| 8443.1600[暂] 02 | 机组式柔性版印刷机,线速度≥160m/min,250mm≤幅宽<800mm(具有烫印或全息或丝网印刷功能单元的) | 5 | 35 | 17 | 17 | 台 | | Flexographic press, unit-Type, linear speed≥160m/min,250mm≤width<800mm(with function of stamping or holography or screen printing) |
| 8443.1600 90 | 其他苯胺印刷机(柔性版印刷机,用税目 84.42 项下商品进行印刷的机器) | 10 | 35 | 17 | 17 | 台 | | Other flexographic printing machinery(flexographic press and machines printing with commodities under heading No. 84.42) |
| 8443.1700 | --凹版印刷机 | | 35 | 17 | 15 | 台 | | --Gravure printing machinery |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8443.1700暂 01 | 凹版印刷机,印刷速度≥350 米/分钟(用税目 84.42 项下商品进行印刷的机器) | 9 | 35 | 17 | 17 | 台 | | Gravure printing machinery, linear speed ≥ 350m/min, using goods in heading No. 84.42 to printing |
| 8443.1700 90 | 其他凹版印刷机(用税目 84.42 项下商品进行印刷的机器) | 18 | 35 | 17 | 17 | 台 | | Other gravure printing machinery, using goods in heading No. 84.42 to printing |
| | --其他: | | | | | | | --Other: |
| | ---网式印刷机: | | | | | | | ---Screen printing machinery: |
| 8443.1921 | ----圆网印刷机 | | 35 | 17 | 15 | 台 | | ----Cylinder screen press |
| 8443.1921暂 01 | 纺织用圆网印花机 | 6 | 35 | 17 | 17 | 台 | O | Rotary screen printing machines for textile |
| 8443.1921 90 | 其他圆网印刷机(用税目84.42项下商品进行印刷的机器) | 10 | 35 | 17 | 17 | 台 | O | Other rotary screen printing machines(printing machinery using the commodities under heading No.84.42) |
| 8443.1922 | ----平网印刷机 | | 35 | 17 | 15 | 台 | | ----Platen screen press |
| 8443.1922暂 01 | 纺织用平网印花机 | 6 | 35 | 17 | 17 | 台 | O | Flat screen printing machines for textile |
| 8443.1922 10 | 用于光盘生产的盘面印刷机(用税目 84.42 项下商品进行印刷的机器) | 10 | 35 | 17 | 17 | 台 | | Disk presser for producing compact disks(machines using the commodities under heading No. 84.42 for printing) |
| 8443.1922 90 | 其他平网印刷机(用税目 84.42 项下商品进行印刷的机器) | 10 | 35 | 17 | 17 | 台 | O | Other platen screen presses (printing machinery using the commodities under heading No. 84.42) |
| 8443.1929 | ----其他 | 10 | 35 | 17 | 17 | 台 | O | ----Other |
| 8443.1980 | ---其他 | 8 | 35 | 17 | 17 | 台 | O | ---Other |
| | -其他印刷(打印)机、复印机及传真机,不论是否组合式: | | | | | | | -Other printers, copying machines and facsimile machines, whether or not combined: |
| | --具有打印、复印或传真中两种及以上功能的机器,可与自动数据处理设备或网络连接: | | | | | | | --Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network: |
| 8443.3110暂 | ---静电感光式 | 3 | 70 | 17 | 17 | 台 | | ---Electrostatic photosensitive-type |
| 8443.3110暂 10 | 静电感光式多功能一体加密传真机(可与自动数据处理设备或网络连接) | 3 | 70 | 17 | 17 | 台 | M | Electrostatic-sensitive multifunctional integrated encrypting facsimile machines (capable of connecting to an automatic data processing machine or to a network) |
| 8443.3110暂 90 | 其他静电感光式多功能一体机(可与自动数据处理设备或网络连接) | 3 | 70 | 17 | 17 | 台 | | Other electrostatic-sensitive multifunctional integrated machines (capable of cconnecting to an automatic data processing machine or to a network) |
| 8443.3190 | ---其他 | 0 | 17 | 17 | 17 | 台 | | ---Other |
| 8443.3190 10 | 其他具有打印和复印两种功能的机器(可与自动数据处理设备或网络连接) | 0 | 17 | 17 | 17 | 台 | A | Other machines which perform two of the function of printing, copying(capable of connecting to an automatic data processing machine or to a network) |
| 8443.3190 20 | 其他多功能一体加密传真机(兼有打印、复印中一种及以上功能的机器) | 0 | 17 | 17 | 17 | 台 | AM | Other multifunctional integrated encrypting facsimile machines (machines with the function of printing, copying or both) |
| 8443.3190 90 | 其他具有打印、复印或传真中两种及以上功能的机器(具有打印和复印两种功能的机器除外,可与自动数据处理设备或网络连接) | 0 | 17 | 17 | 17 | 台 | A | Other machines which perform two or more of the function of printing, copying, facsimile transmission (other than machines which perform two of the function of printing, copying, capable of connecting to an automatic data processing machine or to a network) |
| | --其他,可与自动数据处理设备或网络连接: | | | | | | | --Other, capable of connecting to an automatic data processing machine or to a net work: |
| | ---专用于税目 84.71 所列设备的打印机: | | | | | | | ---Printer of a kind solely used in the machines of heading No.84.71: |
| 8443.3211 | ----针式打印机 | 0 | 14 | 17 | 17 | 台 | A | ----Stylus printers |

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|---|---|---|---|---|---|---|---|---|
| 8443.3212 | ----激光打印机 | 0 | 14 | 17 | 17 | 台 | A | ----Laser printers |
| 8443.3213 | ----喷墨打印机 | 0 | 14 | 17 | 17 | 台 | A | ----Ink-jet-printers |
| 8443. 3214 | ----热敏打印机 | 0 | 14 | 17 | 17 | 台 | A | ----Thermal printers |
| 8443. 3219 | ----其他 | 0 | 14 | 17 | 17 | 台 | A | ----Other |
| | ---数字式印刷设备： | | | | | | | ---Digital printing machines： |
| 8443. 3221暂 | ----喷墨印刷机 | 5 | 30 | 17 | 17 | 台 | | ----Ink-jet printing machines |
| 8443.3222暂 | ----静电照相印刷机(激光印刷机) | 5 | 35 | 17 | 17 | 台 | | ----Electrostatic photographic printing machines (laser printing machines) |
| 8443.3229 | ----其他 | 6.7,5.3 | 30 | 17 | 17 | 台 | | ----Other |
| 8443.3290 | ---其他 | 0 | 17 | 17 | 15 | 台 | | ---Other |
| 8443.3290 10 | 其他加密传真机(可与自动数据处理设备或网络连接) | 0 | 17 | 17 | 17 | 台 | AM | Other encryption facsimile machine (capable commecting to an automatic data processing machine or to a network) |
| 8443.3290 90 | 其他印刷(打印)机、复印机、传真机和电传打字机(可与自动数据处理设备或网络连接) | 0 | 17 | 17 | 17 | 台 | A | Other presses (pinters), copying machine, facsimile machine, and teleprinters (capable of connecting to an automatic data processing machine or to a network) |
| | --其他： | | | | | | | --Other： |
| | ---静电感光复印设备： | | | | | | | ---Electrostatic photo-copying appcocrtus： |
| 8443.3911 | ----将原件直接复印的(直接法) | 0 | 70 | 17 | 17 | 台 | | ----Operating by reproducing the original image directly onto the capy(direct process) |
| 8443.3912 | ----将原件通过中间体转印的(间接法) | 8.8,7.5 | 70 | 17 | 17 | 台 | | ----Operating by reproducing the original image via an intermediate onto the copy (indirect process) |
| | ---其他感光复印设备： | | | | | | | ---Other photocopying apparatus： |
| 8443.3921 | ----带有光学系统的 | 0 | 70 | 17 | 17 | 台 | | ----Incorporoting an optical system |
| 8443.3922 | ----接触式的 | 19.3,16.5 | 70 | 17 | 17 | 台 | | ----Of the contact type |
| 8443.3923 | ----热敏复印设备 | 19.3,16.5 | 70 | 17 | 17 | 台 | | ----Thermo copying apparatus |
| 8443.3924 | ----热升华复印设备 | 19.3,16.5 | 70 | 17 | 17 | 台 | | ----Thermo-sublime copying apparatus |
| | ---数字式印刷设备： | | | | | | | ---Digital printing machines： |
| 8443.3931 | ----喷墨印刷机 | 7,6 | 30 | 17 | 17 | 台 | | ----Ink-jet printing machines |
| 8443.3932 | ----静电照相印刷机(激光印刷机) | 7,6 | 35 | 17 | 17 | 台 | | ----Electrostatic photographic printing machine (Laser printing machines) |
| 8443.3939 | ----其他 | 7,6 | 30 | 17 | 17 | 台 | | ----Other |
| 8443.3990 | ---其他 | 0 | 30 | 17 | 17 | 台 | | ---Other |
| | -零件及附件： | | | | | | | -Parts and accessories： |
| | --用税目 84.42 的印刷版、滚筒及其他印刷部件进行印刷的机器零件及附件： | | | | | | | --Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84. 42： |
| | ---印刷用辅助机器： | | | | | | | ---Machines for uses ancillary to printing： |
| 8443. 9111 | ----卷筒料给料机 | | 35 | 17 | 15 | 台 | | ----Roll material feeder |
| 8443. 9111暂 10 | 卷筒料自动给料机,给料线速度≥12m/s | 4 | 35 | 17 | | 千克/台 | O | Automatic rolling materials feeder, Feeding linear velocity≥12m/s |
| 8443. 9111 90 | 其他卷筒料给料机 | 10,8 | 35 | 17 | 17 | 千克/台 | O | Other roll material feeder |
| 8443. 9119暂 | ----其他 | 6 | 35 | 17 | 17 | 千克/台 | O | ----Other |
| 8443. 9190 | ---其他 | | 20 | 17 | 15 | 千克/个 | | ---Other |
| 8443. 9190暂 10 | 胶印机用墨量遥控装置(包括墨色控制装置,墨量调节装置、墨斗体等组成部分) | 1 | 20 | 17 | 15 | 千克/个 | O | Ink remote control device for offset printing machine (including ink ink quantity control device, adjusting device, etc. the ink fountain body part) |

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|---|---|---|---|---|---|---|---|---|
| 8443.9190暂 90 | 传统印刷机用零件及附件(胶印机墨量遥控装置除外) | 3 | 20 | 17 | 15 | 千克/个 | | Traditional printing machine with spare parts and accessories (except for offset printing ink quantity remote control device) |
| | --其他: | | | | | | | --Other: |
| 8443.9910 | ---数字印刷设备用辅助机器 | 10,8 | 35 | 17 | 15 | 千克/台 | O | ---Machines for uses ancillary to digital printing machines |
| | ---数字印刷设备的零件: | | | | | | | ---Parts of digital printing machines: |
| 8443.9921 | ----热敏打印头 | 5,4 | 20 | 17 | 15 | 千克/个 | | ----Thermal print heads |
| 8443.9929 | ----其他 | | 20 | 17 | 15 | 千克 | | ----Other |
| 8443.9929暂 10 | 压电式喷墨头(非用品目84.42项下商品进行印刷的机器零件) | 3 | 20 | 17 | | 千克 | | Piezoelectric ink gun (printing machine parts unlisted under item 84.42) |
| 8443.9929 90 | 其他数字印刷设备的零件(非用税目84.42项下商品进行印刷的机器零件) | 5,4 | 20 | 17 | 15 | 千克 | | Other parts of digital printing machine (other than parts and accessories of machinery using the commodities under heading No.84.22 for printing) |
| 8443.9990 | ---其他 | 0 | 35 | 17 | 15 | 千克 | | ---Other |
| **84.44** | **化学纺织纤维挤压、拉伸、变形或切割机器:** | | | | | | | **Machines for extruding, drawing, texturing or cutting man-made textile materials:** |
| 8444.0010 | ---合成纤维长丝纺丝机 | 10 | 30 | 17 | 17 | 台 | | ---Synthetic filaments spinning jets |
| 8444.0020 | ---合成纤维短丝纺丝机 | 10 | 30 | 17 | 17 | 台 | | ---Synthetic staple fibres spinning jets |
| 8444.0030 | ---人造纤维纺丝机 | 10 | 30 | 17 | 17 | 台 | | ---Artificial fibres spinning jets |
| 8444.0040 | ---化学纤维变形机 | 10 | 30 | 17 | 17 | 台 | | ---Man-made filaments crimping machinery |
| 8444.0050 | ---化学纤维切断机 | 10 | 30 | 17 | 17 | 台 | | ---Man-made filaments cutting machinery |
| 8444.0090 | ---其他 | 10 | 30 | 17 | 17 | 台 | | ---Other |
| **84.45** | **纺织纤维的预处理机器;纺纱机、并线机、加捻机及其他生产纺织纱线的机器;摇纱机、络纱机(包括卷纬机)及处理税目84.46或84.47所列机器用的纺织纱线的机器:** | | | | | | | **Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of headingNo.84.46 or 84.47:** |
| | -纺织纤维的预处理机器: | | | | | | | -Machines for preparing textile fibres: |
| | --梳理机: | | | | | | | --Carding machines: |
| | ---棉纤维型: | | | | | | | ---For cotton type fibres: |
| 8445.1111 | ----清梳联合机 | 10 | 30 | 17 | 17 | 台 | A | ----Blowing-carding-Machinery |
| 8445.1112 | ----自动抓棉机 | 10 | 30 | 17 | 17 | 台 | A | ----Bale Pucker |
| 8445.1113 | ----梳棉机 | 10 | 30 | 17 | 17 | 台 | A | ----Card or carding Machine |
| 8445.1119 | ----其他 | 10 | 30 | 17 | 17 | 台 | A | ----Other |
| 8445.1120 | ---毛纤维型 | 10 | 30 | 17 | 17 | 台 | A | ---For wool type fibres |
| 8445.1190 | ---其他 | | 30 | 17 | 17 | 台 | | ---Other |
| 8445.1190暂 01 | 宽幅非织造布梳理机(工作幅宽>3.5米,工作速度>120米/分钟) | 6 | 30 | 17 | 17 | 台 | A | Extra-width non-woven cloth carding machine (working width >3.5m,working speed >120m/min) |
| 8445.1190 90 | 其他纺织纤维梳理机 | 10 | 30 | 17 | 17 | 台 | A | Other carding machines for textile fibres |
| | --精梳机: | | | | | | | --Combing Machines: |
| 8445.1210 | ---棉精梳机 | 10 | 30 | 17 | 17 | 台 | A | ---Cotton Comber |
| 8445.1220 | ---毛精梳机 | 10 | 30 | 17 | 17 | 台 | A | ---Worsted Comber |
| 8445.1290 | ---其他 | 10 | 30 | 17 | 17 | 台 | A | ---Other |
| | --拉伸机或粗纱机: | | | | | | | --Drawing or roving machines: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8445.1310 | ---拉伸机 | 10 | 30 | 17 | 17 | 台 | A | ---Drawing machines |
| | ---粗纱机： | | | | | | | ---Roving machines： |
| 8445.1321 | ----棉纺粗纱机 | 10 | 30 | 17 | 17 | 台 | A | ----Cotton Roving Frames |
| 8445.1322 | ----毛纺粗纱机 | 10 | 30 | 17 | 17 | 台 | A | ----Worsted Roving Machines |
| 8445.1329 | ----其他 | 10 | 30 | 17 | 17 | 台 | A | ----Other |
| 8445.1900 | --其他 | 10 | 30 | 17 | 17 | 台 | A | --Other |
| | -纺纱机： | | | | | | | -Textile spinning machines： |
| | ---自由端纺纱机： | | | | | | | ---Open-end spinner： |
| 8445.2031 | ----转杯纺纱机 | | 30 | 17 | 17 | 台 | | ----Rotor spinning machine |
| 8445.2031暂 01 | 全自动转杯纺纱机 | 5 | 30 | 17 | 17 | 台 | AO | Fully automatic rotor spinning machines |
| 8445.2031 90 | 其他自由端转杯纺纱机 | 10 | 30 | 17 | 17 | 台 | AO | Other open-end spinner machine |
| 8445.2032 | ----喷气纺纱机 | 10 | 30 | 17 | 17 | 台 | A | ----Jet spinner |
| 8445.2039 | ----其他 | 10 | 30 | 17 | 17 | 台 | A | ----Other |
| | ---环锭细纱机： | | | | | | | ---Ring spining frames： |
| 8445.2041 | ----棉细纱机 | 10.5 | 40 | 17 | 17 | 台 | AO | ----Cotton Ring Spinning Frame |
| 8445.2042 | ----毛细纱机 | 10 | 40 | 17 | 17 | 台 | A | ----Worsted Ring Spinning Frame |
| 8445.2049 | ----其他 | 10 | 40 | 17 | 17 | 台 | A | ----Other |
| 8445.2090 | ---其他 | 10 | 30 | 17 | 17 | 台 | A | ---Other |
| 8445.3000 | -并线机或加捻机 | 10 | 30 | 17 | 17 | 台 | A | -Textile doubling or twisting machines |
| | -络纱机(包括卷纬机)或摇纱机： | | | | | | | -Textile winding (including weft-winding) or reeling machines： |
| 8445.4010 | ---自动络筒机 | 10 | 30 | 17 | 17 | 台 | AO | ---Automatic bobbin winders |
| 8445.4090 | ---其他 | 10 | 30 | 17 | 17 | 台 | A | ---Other |
| | -其他： | | | | | | | -Other： |
| 8445.9010 | ---整经机 | 10 | 30 | 17 | 17 | 台 | A | ---Warping machines |
| 8445.9020 | ---浆纱机 | 10 | 30 | 17 | 17 | 台 | A | ---Sizing machines |
| 8445.9090 | ---其他 | 10 | 30 | 17 | 17 | 台 | OA | ---Other |
| **84.46** | **织机：** | | | | | | | **Weaving machines(looms)：** |
| 8446.1000 | -所织织物宽度不超过30厘米的织机 | 8 | 30 | 17 | 17 | 台 | A | -For weaving fabrics of a width not exceeding 30cm |
| | -所织织物宽度超过30厘米的梭织机： | | | | | | | -For weaving fabrics of width exceeding 30cm, shuttle type： |
| | --动力织机： | | | | | | | --Power looms： |
| 8446.2110 | ---地毯织机 | 12 | 35 | 17 | 17 | 台 | A | ---For making carpets or rugs |
| 8446.2190 | ---其他 | 10 | 30 | 17 | 17 | 台 | A | ---Other |
| 8446.2900 | --其他 | 10 | 30 | 17 | 17 | 台 | A | --Other |
| | -所织织物宽度超过30厘米的无梭织机： | | | | | | | -For weaving fabrics of a width exceeding 30cm, shuttleless type： |
| 8446.3020 | ---剑杆织机 | 8 | 30 | 17 | 17 | 台 | AO | ---Rapier looms |
| 8446.3030 | ---片梭织机 | 8 | 30 | 17 | 17 | 台 | AO | ---Carrier looms |
| 8446.3040 | ---喷水织机 | 8 | 30 | 17 | 17 | 台 | OA | ---Water jet looms |
| 8446.3050暂 | ---喷气织机 | 3 | 30 | 17 | 17 | 台 | AO | ---Air jet looms |
| 8446.3090 | ---其他 | 8 | 30 | 17 | 17 | 台 | A | ---Other |
| **84.47** | **针织机、缝编机及制粗松螺旋花线、网眼薄纱、花边、刺绣品、装饰带、编织带或网的机器及簇绒机：** | | | | | | | **Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle lace, embroidery, trimmings, braid or net and machines for tufting：** |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -圆型针织机： | | | | | | | -Circular knitting machines： |
| 8447.1100 | --圆筒直径不超过165毫米 | 8 | 30 | 17 | 17 | 台 | A | --With cylinder diameter not exceeding 165mm |
| 8447.1200 | --圆筒直径超过165毫米 | 8 | 30 | 17 | 17 | 台 | A | --With cylinder diameter exceeding 165mm |
| | -平型针织机;缝编机： | | | | | | | -Flat knitting machines; stitch-bonding machines： |
| | ---经编机： | | | | | | | ---Warp knitting machines： |
| 8447.2011 | ----特里科经编机 | 8 | 30 | 17 | 17 | 台 | A | ----Tricot machines |
| 8447.2012 | ----拉舍尔经编机 | 8 | 30 | 17 | 17 | 台 | A | ----Raschel machines |
| 8447.2019 | ----其他 | 8 | 30 | 17 | 17 | 台 | A | ----Other |
| 8447.2020 | ---平型纬编机 | 8 | 30 | 17 | 17 | 台 | A | ---Flat weft rnitting machimes |
| 8447.2030 | ---缝编机 | 8 | 30 | 17 | 17 | 台 | A | ---Stitch-bonding machines |
| | -其他： | | | | | | | -Other： |
| | ---簇绒机： | | | | | | | ---Tufting machines： |
| 8447.9011 | ----地毯织机 | 7 | 35 | 17 | 17 | 台 | A | ----For making carpets or rugs |
| 8447.9019 | ----其他 | 8 | 30 | 17 | 17 | 台 | A | ----Other |
| 8447.9020 | ---绣花机 | 8 | 30 | 17 | 17 | 台 | A | ---Embroidery machines |
| 8447.9090 | ---其他 | 10 | 30 | 17 | 17 | 台 | A | ---Other |
| **84.48** | **税目84.44、84.45、84.46或84.47所列机器的辅助机器(例如,多臂机、提花机、自停装置及换梭装置);专用于或主要用于税目84.44、84.45、84.46或84.47所列机器的零件、附件(例如,锭子、锭壳、钢丝针布、梳、喷丝头、梭子、综丝、综框、针织机用针):** | | | | | | | **Auxiliary machinery for use with machines of headingNos.84.44, 84.45, 84.46 or 84.47(for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of headingNos.84.44, 84.45, 84.46 or 84.47(for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles):** |
| | -税目84.44、84.45、84.46或84.47所列机器的辅助机器： | | | | | | | -Auxiliary machinery for machines of heading No. 84.44, 84.45, 84.46 or 84.47： |
| 8448.1100 | --多臂机或提花机及其所用的卡片缩小、复制、穿孔或汇编机器 | | 20 | 17 | 17 | 千克 | | --Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use there with |
| 8448.1100[新]01 | 多臂机或提花机(转速指标500转/分以上) | 4 | 20 | 17 | 17 | 千克 | | Dobbies or jacquards (index of revolution speed>500r/min) |
| 8448.1100 90 | 多臂机或提花机所用卡片缩小、复制、穿孔或汇编机器(包括其所用的卡片缩小、复制、穿孔或汇编机器) | 8 | 20 | 17 | 17 | 千克 | | Card narrowing, copying, perforation, or compilation machines used by dobbies or jacquards (including the use of card narrowing, copying, perforation or compilation machines) |
| 8448.1900 | --其他 | 8 | 20 | 17 | 17 | 千克 | | --Other |
| | -税目84.44所列机器及其辅助机器的零件、附件： | | | | | | | -Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery： |
| 8448.2020 | ---喷丝头或喷丝板 | 6 | 14 | 17 | 17 | 个/千克 | | ---Extruding nipples or spinnerets |
| 8448.2090 | ---其他 | 6 | 17 | 17 | 17 | 千克 | | ---Other |
| | -税目84.45所列机器及其辅助机器的零件、附件： | | | | | | | -Parts and accessories of machines of headingNo. 84.45 or of their auxiliary machinery： |
| 8448.3100 | --钢丝针布 | 6 | 17 | 17 | 17 | 千克 | | --Card clothing |
| 8448.3200 | --纺织纤维预处理机器的零件、附件,但钢丝针布除外 | 6 | 17 | 17 | 17 | 千克 | | --Of machines for preparing textile fibres, other than card clothing |
| | --锭子、锭壳、纺丝环、钢丝圈： | | | | | | | --Spindles, spindle flyers, spinning rings and ring travellers： |
| 8448.3310 | ---络筒锭 | 6 | 17 | 17 | 17 | 个/千克 | | ---Winding spindle |
| 8448.3390 | ---其他 | 6 | 17 | 17 | 17 | 千克 | | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --其他： | | | | | | | --Other： |
| 8448.3910 | ---气流杯 | 6 | 14 | 17 | 17 | 个/千克 | | ---Open-end rotors |
| 8448.3920暂 | ---电子清纱器 | 3 | 17 | 17 | 17 | 个/千克 | | ---Electronic yarn clearers |
| 8448.3930暂 | ---空气捻接器 | 3 | 17 | 17 | 17 | 个/千克 | | ---Air twisting devices |
| 8448.3940 | ---环锭细纱机紧密纺装置 | 6 | 17 | 17 | 17 | 个/千克 | | ---Compact set of ring spinning frames |
| 8448.3990暂 | ---其他 | 3 | 17 | 17 | 17 | 千克 | | ---Other |
| | -织机及其辅助机器的零件、附件： | | | | | | | -Parts and accessories of weaving machines (looms) or of their auxiliary machinery： |
| 8448.4200 | --织机用筘、综丝及综框 | 6 | 50 | 17 | 17 | 千克 | | --Reeds for looms, healds and heald-frames |
| | --其他： | | | | | | | --Other： |
| 8448.4910 | ---接、投梭箱 | 6 | 17 | 17 | 17 | 个/千克 | | ---Catching and throwing shuttle boxes |
| 8448.4920暂 | ---引纬、送经装置 | 3 | 17 | 17 | 17 | 个/千克 | | ---Weft insertion and let-off motions |
| 8448.4930 | ---梭子 | 6 | 50 | 17 | 17 | 个/千克 | | ---Shuttles |
| 8448.4990暂 | ---其他 | 3 | 17 | 17 | 17 | 千克 | | ---Other |
| | -税目84.47所列机器及其辅助机器的零件、附件：<br>--沉降片、织针及其他成圈机件： | | | | | | | -Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery：<br>--Sinkers, needles and other articles used in forming stitches： |
| 8448.5120 | ---针织机用28号以下的弹簧针、钩针及复合针 | 6 | 50 | 17 | 17 | 千克 | | ---Barbered needles, crotchet hooks and complex needles for knitting machines, smaler than gauge No.28 |
| 8448.5190 | ---其他 | 6 | 17 | 17 | 17 | 千克 | | ---Other |
| 8448.5900暂 | --其他 | 3 | 17 | 17 | 17 | 千克 | | --Other |
| **84.49** | **成匹、成形的毡呢或无纺织物制造或整理机器，包括制毡呢帽机器；帽模：** | | | | | | | **Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats：** |
| 8449.0010 | ---针刺机 | | 30 | 17 | 17 | 台/千克 | | ---Machinery for stitch |
| 8449.0010暂 01 | 高速针刺机，针刺频率>2000次/分钟 | 6 | 30 | 17 | 17 | 台/千克 | | High-speed needle-punching machines, stroke frequency>2000time/min |
| 8449.0010 90 | 其他针刺机 | 8 | 30 | 17 | 17 | 台/千克 | | Other needle-punching machines |
| 8449.0020 | ---水刺设备 | | 30 | 17 | 17 | 台/千克 | | ---Spunlaced Equipment |
| 8449.0020暂 01 | 高速宽幅水刺设备(工作幅宽>3.5米，工作速度>250米/分钟，水刺压力≥400帕) | 6 | 30 | 17 | 17 | 台/千克 | | High-speed width spun-laced equipment (working width >3.5m, working speed >250m/min, spunlaced pressure ≥400 Pa) |
| 8449.0020 90 | 其他水刺设备 | 8 | 30 | 17 | 17 | 台/千克 | | Other spun-laced equipment |
| 8449.0090 | ---其他 | 8 | 30 | 17 | 17 | 千克 | | ---Other |
| **84.50** | **家用型或洗衣房用洗衣机，包括洗涤干燥两用机：** | | | | | | | **Household or laundry-type washing machines, including machines which both wash and dry：** |
| | -干衣量不超过10千克的洗衣机： | | | | | | | -Machines, each of a dry linen capacity not exceeding 10kg： |
| | --全自动的： | | | | | | | --Fully-automatic machines： |
| 8450.1110 | ---波轮式 | 10 | 130 | 17 | 17 | 台 | A | ---Of the continuously rotating impeller |
| 8450.1120 | ---滚筒式 | 10 | 130 | 17 | 17 | 台 | A | ---Of the drum type |
| 8450.1190 | ---其他 | 10 | 130 | 17 | 17 | 台 | A | ---Other |
| 8450.1200 | --其他机器，装有离心甩干机 | 30 | 130 | 17 | 17 | 台 | A | --Other machines, with built-in centrifugal drier |
| 8450.1900 | --其他 | 30 | 130 | 17 | 17 | 台 | A | --Other |
| | -干衣量超过10千克的洗衣机： | | | | | 台 | | -Machines, each of a dry linen capacity exceeding 10kg： |
| | ---全自动的： | | | | | | | ---Full automatic ： |

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|---|---|---|---|---|---|---|---|---|
| 8450.2011 | ----波轮式 | 10 | 80 | 17 | 17 | 台 | | ----wave-wheel type |
| 8450.2012 | ----滚筒式 | 10 | 80 | 17 | 17 | 台 | | ----Drum-type |
| 8450.2019 | ----其他 | 10 | 80 | 17 | 17 | 台 | | ----Other |
| 8450.2090 | ---其他 | 10 | 80 | 17 | 17 | 台 | | ---Other |
| | -零件: | | | | | | | -Parts: |
| 8450.9010 | ---干衣量不超过10千克的洗衣机用 | 5 | 130 | 17 | | 千克 | | ---Of the machines, each of a dry linen capacity not exceeding 10kg |
| 8450.9090[暂] | ---其他 | 5 | 80 | 17 | 17 | 千克 | | ---Other |
| **84.51** | **纱线、织物及纺织制品的洗涤、清洁、绞拧、干燥、熨烫、挤压、(包括熔压)、漂白、染色、上浆、整理、涂布或浸渍机器(税目84.50的机器除外);列诺伦(亚麻油地毡)及类似铺地制品的布基或其他底布的浆料涂布机器;纺织物的卷绕、退绕、折叠、剪切或剪齿边机器:** | | | | | | | **Machinery (other than machines of heading No.84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics:** |
| 8451.1000 | -干洗机 | 21 | 80 | 17 | 17 | 台 | | -Dry-cleaning machines |
| | -干燥机: | | | | | | | -Drying machines: |
| 8451.2100 | --干衣量不超过10千克 | 15 | 80 | 17 | 17 | 台 | | --Each of a dry linen capacity not exceeding 10kg |
| 8451.2900 | --其他 | 8 | 30 | 17 | 17 | 台 | | --Other |
| 8451.3000 | -熨烫机及挤压机(包括熔压机) | 8 | 30 | 17 | 17 | 台 | | -Ironing machines and presses (including fusing presses) |
| 8451.4000 | -洗涤、漂白或染色机器 | 8.4 | 20 | 17 | 17 | 台 | | -Washing, bleaching or dyeing machines |
| 8451.5000 | -纺织物的卷绕、退绕、折叠、剪切或剪齿边机器 | 8 | 20 | 17 | 17 | 台 | | -Machines for reeling, unreeling, folding, cutting or pinking textile fabrics |
| 8451.8000 | -其他机器 | | 30 | 17 | 15 | 台 | | -Other machinery |
| 8451.8000[暂] 01 | 服装定型焙烘炉;服装液氨整理机;预缩机;罐蒸机 | 10 | 30 | 17 | 17 | 台 | | Baking furnaces for finalizing the design of clothes; machine with liquid ammonia for finishing clothes; pre-shrinkage machine; tank vapor |
| 8451.8000[暂] 02 | 剪绒,洗缩联合机;剪毛联合机;柔软整理机 | 10 | 30 | 17 | 17 | 台 | | Pile shearing and shrinking combine, potting steamer, sheepshearing combination machine, supple finishing machine |
| 8451.8000[暂] 03 | 定型机;精练机;丝光机;磨毛机 | 10 | 30 | 17 | 17 | 台 | | Boarding machine; refining machine; mercerizing range; napping grinder |
| 8451.8000[暂] 04 | 涂层机 | 8 | 30 | 17 | 17 | 台 | | Coating machine |
| 8451.8000 90 | 税目84.51未列名的其他机器 | 12 | 30 | 17 | 17 | 台 | | Other machinery of heading No.8451, not elsewhere specified or included |
| 8451.9000 | -零件 | 8 | 20 | 17 | 15 | 千克 | | -Parts |
| **84.52** | **缝纫机,但税目84.40的锁线订书机除外;缝纫机专用的特制家具、底座及罩盖;缝纫机针:** | | | | | | | **Sewing machines, other than book-sewing machines of heading No.84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles:** |
| | -家用型缝纫机: | | | | | | | -Sewing machines of household type: |
| 8452.1010 | ---多功能型 | 21 | 80 | 17 | 17 | 台 | | ---Multifuncitonal |
| | ---其他: | | | | | | | ---Other: |
| 8452.1091 | ----手动式 | 21 | 80 | 17 | 17 | 台 | | ----Hand ooperated |
| 8452.1099 | ----其他 | 21 | 80 | 17 | 17 | 台 | | ----Other |
| | -其他缝纫机: | | | | | | | -Other sewing machines: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --自动的: | | | | | | | --Automatic units: |
| 8452.2110 | ---平缝机 | 12 | 40 | 17 | 17 | 台 | | ---Flatseam |
| 8452.2120 | ---包缝机 | 12 | 40 | 17 | 17 | 台 | | ---Overlock machine |
| 8452.2130 | ---绷缝机 | 12 | 40 | 17 | 17 | 台 | | ---Interlock machine |
| 8452.2190 | ---其他 | 12 | 40 | 17 | 17 | 台 | | ---Other |
| 8452.2900 | --其他 | 12 | 40 | 17 | 17 | 台 | | --Other |
| 8452.3000 | -缝纫机针 | 14 | 100 | 17 | 15 | 千克 | | -Sewing machine needles |
| | -缝纫机专用的特制家具、底座和罩盖及其零件;缝纫机的其他零件: | | | | | | | -Furniture, bases and covers for sewing machines and parts thereof;other parts of sewing machines: |
| | ---家用型缝纫机用: | | | | | | | ---Of sewing machines of the household type: |
| 8452.9011 | ----旋梭 | 14 | 80 | 17 | 15 | 千克 | | ----Rotating shuttles |
| 8452.9019 | ----其他 | 14 | 80 | 17 | 15 | 千克 | | ----Other |
| | ---其他: | | | | | | | ---Other: |
| 8452.9091 | ----旋梭 | 14 | 80 | 17 | 15 | 千克 | | ----Rotating shuttles |
| 8452.9092 | ----缝纫机专用的特制家具、底座和罩盖及其零件 | 14 | 100 | 17 | 15 | 千克 | | ---Furniture,bases and covers for sewing machines and parts thereof |
| 8452.9099 | ----其他 | 14 | 80 | 17 | 15 | 千克 | | ----Other |
| **84.53** | **生皮、皮革的处理、鞣制或加工机器,鞋靴、毛皮及其他皮革制品的制作或修理机器,但缝纫机除外:** | | | | | | | **Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines:** |
| 8453.1000 | -生皮、皮革的处理、鞣制或加工机器 | 8.4 | 30 | 17 | 17 | 台 | | -Machinery for preparing, tanning or working hides, skins or leather |
| 8453.2000 | -鞋靴制作或修理机器 | 8.4 | 30 | 17 | 17 | 台 | | -Machinery for making or repairing footwear |
| 8453.8000 | -其他机器 | 8.4 | 30 | 17 | 17 | 台 | | -Other machinery |
| 8453.9000 | -零件 | 8 | 30 | 17 | 15 | 千克 | | -Parts |
| **84.54** | **金属冶炼及铸造用的转炉、浇包、锭模及铸造机:** | | | | | | | **Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:** |
| 8454.1000 | -转炉 | 8.4 | 35 | 17 | 17 | 台 | | -Converters |
| | -锭模及浇包: | | | | | | | -Ingot moulds and ladles: |
| 8454.2010 | ---炉外精炼设备 | 8.4 | 35 | 17 | 17 | 台 | | ---Fining equipments, outside of converters |
| 8454.2010 10 | VOD 炉(真空脱气炉) | 8.4 | 35 | 17 | 17 | 台 | O | VOD furnaces(vacuum degassing furnaces) |
| 8454.2010 90 | 其他炉外精炼设备 | 8.4 | 35 | 17 | 17 | 台 | O | Other secondary refining equipments |
| 8454.2090 | ---其他 | 8.4 | 35 | 17 | 17 | 台 | | ---Other |
| | -铸造机: | | | | | | | -Casting machines: |
| 8454.3010 | ---冷室压铸机 | 12 | 35 | 17 | 17 | 台 | O | ---Cold chamber die-casting machines |
| | ---钢坯连铸机: | | | | | | | ---Ingot continuous casting machines: |
| 8454.3021 | ----方坯连铸机 | 10 | 35 | 17 | 17 | 台 | | ----Ingot block |
| 8454.3022 | ----板坯连铸机 | 12 | 35 | 17 | 17 | 台 | O | ----Ingot slab |
| 8454.3029 | ----其他 | 12 | 35 | 17 | 17 | 台 | O | ----Other |
| 8454.3090 | ---其他 | 12 | 35 | 17 | 17 | 台 | | ---Other |
| | -零件: | | | | | | | -Parts: |
| 8454.9010 | ---炉外精炼设备用 | 8 | 20 | 17 | 17 | 千克 | | ---For the fining equipments outside of converters |
| | ---钢坯连铸机用: | | | | | | | ---For ingot continuous casting machines: |
| 8454.9021 | ----结晶器 | 8 | 20 | 17 | 17 | 千克 | | ----Crystallizers |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8454.9022 | ----振动装置 | 8 | 20 | 17 | 17 | 千克 | | ----Vibrating devices |
| 8454.9029 | ----其他 | 8 | 20 | 17 | 17 | 千克 | | ----Other |
| 8454.9090 | ---其他 | 8 | 20 | 17 | 17 | 千克 | | ---Other |
| **84.55** | **金属轧机及其轧辊：** | | | | | | | **Metal-rolling mills and rolls therefof：** |
| | -轧管机： | | | | | | | -Tube mills： |
| 8455.1010 | ---热轧管机 | 12 | 35 | 17 | 17 | 台 | | ---Tube mills, for hot-rolled |
| 8455.1020 | ---冷轧管机 | 12 | 35 | 17 | 17 | 台 | O | ---Tube mills for cold-rolled |
| 8455.1030 | ---定减径轧管机 | 12 | 35 | 17 | 17 | 台 | O | ---Fixed and reduced tube mills |
| 8455.1090 | ---其他 | 12 | 35 | 17 | 17 | 台 | O | ---Other |
| | -其他轧机： | | | | | | | -Other rolling mills： |
| | --热轧机或冷热联合轧机： | | | | | | | --Hot or combination hot and cold： |
| 8455.2110 | ---板材热轧机 | 15 | 35 | 17 | 17 | 台 | O | ---Sheet mills, hot-rolled |
| 8455.2120 | ---型钢轧机 | 15 | 35 | 17 | 17 | 台 | O | ---Rolled-steel section mills |
| 8455.2130 | ---线材轧机 | 15 | 35 | 17 | 17 | 台 | O | ---Wire mills |
| 8455.2190 | ---其他 | 15 | 35 | 17 | 17 | 台 | O | ---Other |
| | --冷轧机： | | | | | | | --Cold mills： |
| 8455.2210 | ---板材冷轧机 | 10 | 35 | 17 | 17 | 台 | O | ---Sheet mills |
| 8455.2290 | ---其他 | 15 | 35 | 17 | 17 | 台 | | ---Other |
| 8455.2290 10 | 铝箔粗轧机 | 15 | 35 | 17 | 17 | 台 | | Aluminium foil roughing mills |
| 8455.2290 90 | 其他金属冷轧机 | 15 | 35 | 17 | 17 | 台 | | Other cold rolling mills of metal |
| 8455.3000 | -轧机用轧辊 | 8.4 | 20 | 17 | 17 | 个 | | -Rolls for rolling mills |
| 8455.9000 | -其他零件 | 8 | 20 | 17 | 17 | 千克 | | -Other parts |
| **84.56** | **用激光、其他光、光子束、超声波、放电、电化学法、电子束、离子束或等离子弧处理各种材料的加工机床；水射流切割机：** | | | | | | | **Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines** |
| | -用激光、其他光或光子束处理的 | | | | | | | -Operated by laser or other light or photon beam processes |
| 8456.1100 | --用激光处理的 | | | | | | | --Operated by laser processes |
| 8456.1100 10 | 辐照元件激光切割机(切割燃料包壳以使辐照核材料能溶解,含遥控设备) | 0 | 30 | 17 | | 台/千克 | 3A | Irradiated-component laser cutting machines (cutting the fuel claddings to make the irradiated nuclear materials to melt down, with a remote control) |
| 8456.1100 90 | 其他用激光处理的机床 | 0 | 30 | 17 | | 台/千克 | A | Other laser processing machine tools |
| 8456.1200 | --用其他光或光子束处理的 | 0 | 30 | 17 | | 台/千克 | A | --Operated by other light or photon beam processes |
| 8456.2000 | -用超声波处理的 | 10 | 30 | 17 | 17 | 台 | A | -Operated by ultrasonic processes |
| | -用放电处理的： | | | | | | | -Operated by electro-discharge processes： |
| 8456.3010 | ---数控的 | 9.7 | 30 | 17 | 17 | 台 | | ---Numerically controlled |
| 8456.3010 10 | 数控放电加工机床(2轴或多轴成形控制的无线型放电加工机床) | 9.7 | 30 | 17 | 17 | 台 | 3AO | CNC EDM machne tools (wireless-type EDM machine tools controlled by 2-axis or multi-axis contours) |
| 8456.3010 90 | 其他数控的放电处理加工机床 | 9.7 | 30 | 17 | 17 | 台 | AO | Other CNC processing machine tools |
| 8456.3090 | ---其他 | 10 | 30 | 17 | 17 | 台 | | ---Other |

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|---|---|---|---|---|---|---|---|---|
| 8456.3090 10 | 非数控放电加工机床(2轴或多轴成形控制的无线型放电加工机床) | 10 | 30 | 17 | 17 | 台 | 3A | Non-CNC EDM machine tools (wireless-type EDM machine tools controlled by 2-axis or multi-axis contours) |
| 8456.3090 90 | -其他非数控的放电处理加工机床 | 10 | 30 | 17 | 17 | 台 | A | -Other non-CNC EDM machine Tools |
| | -用等离子弧处理的: | | | | | | | -Operated by plasma arc processes: |
| 8456.4010 | ---等离子切割机 | 0 | 30 | 17 | | 台/千克 | A | ---Cutting machines of plasmaarc |
| 8456.4090 | ---其他 | 0 | 30 | 17 | | 台/千克 | A | ---Other |
| 8456.5000 | -水射流切割机 | 0 | 30 | 17 | | 台/千克 | A | -Water-jet cutting machines |
| | -其他: | | | | | | | -Other: |
| **84.57** | **加工金属的加工中心、单工位组合机床及多工位组合机床:** | | | | | | | **Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal:** |
| | -加工中心: | | | | | | | -Machining centres: |
| 8457.1010 | ---立式 | 9.7 | 20 | 17 | 17 | 台 | AO | ---Vertical |
| 8457.1020 | ---卧式 | 9.7 | 20 | 17 | 17 | 台 | AO | ---Horizontal |
| 8457.1030 | ---龙门式 | 9.7 | 20 | 17 | 17 | 台 | AO | ---Plano |
| | ---其他: | | | | | | | ---Other: |
| 8457.1091 | ----铣车复合 | 9.7 | 20 | 17 | 17 | 台 | AO | ----Milling and turning composite |
| 8457.1099 | ----其他 | 9.7 | 20 | 17 | 17 | 台 | AO | ----Other |
| 8457.2000 | -单工位组合机床 | 8 | 20 | 17 | 17 | 台 | OA | -Unit construction machines (single station) |
| 8457.3000 | -多工位组合机床 | 5 | 20 | 17 | 17 | 台 | OA | -Multi-station transfer machines |
| **84.58** | **切削金属的车床(包括车削中心):** | | | | | | | **Lathes (including turning centres) for removing metal:** |
| | -卧式车床: | | | | | | | -Horizontal lathes: |
| 8458.1100 | --数控的 | 9.7 | 20 | 17 | 17 | 台 | | --Numerically controlled |
| 8458.1100 10 | 两用物项管制的切削金属的卧式数控车床(包括车削中心) | 9.7 | 20 | 17 | 17 | 台 | 3O | Lathes for removing metal, fual-use items control, horizontal lathes, numerically controlled (including turning centres) |
| 8458.1100 90 | 其他切削金属的卧式数控车床(包括车削中心) | 9.7 | 20 | 17 | 17 | 台 | AO | Other lathes for removing metal, horizontal lathes, numerically controlled(including turning centres) |
| 8458.1900 | --其他 | 12 | 50 | 17 | 17 | 台 | A | --Other |
| | -其他车床: | | | | | | | -Other lathes: |
| | --数控的: | | | | | | | --Numerically controlled: |
| 8458.9110 | ---立式 | 5 | 20 | 17 | 17 | 台/千克 | | ---Vertical |
| 8458.9110 10 | 两用物项管制的切削金属立式数控车床(包括车削中心) | 5 | 20 | 17 | 17 | 台/千克 | 3O | Lathes for removing metal, fual-use items control, vertical, numerically controlled (including turning centres) |
| 8458.9110 90 | 其他切削金属的立式数控车床(包括车削中心) | 5 | 20 | 17 | 17 | 台/千克 | AO | Lathes for removing metal, numerically controlled (including turning centres) |
| 8458.9120 | ---其他 | 5 | 20 | 17 | 17 | 台/千克 | | ---Other |
| 8458.9120 10 | 其他两用物项管制的切削金属数控车床(包括车削中心) | 5 | 20 | 17 | 17 | 台/千克 | 3O | Other lathes for removing metal, fual-use items control, (including turning centres) |
| 8458.9120 90 | 其他切削金属的数控车床(包括车削中心) | 5 | 20 | 17 | 17 | 台/千克 | AO | Other lathes for removing metal (including turning centres) |
| 8458.9900 | --其他 | 12 | 50 | 17 | 17 | 台 | A | --Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **84.59** | **切削金属的钻床、镗床、铣床、攻丝机床(包括直线移动式动力头钻床),但税目84.58的车床(包括车削中心)除外:** | | | | | | | **Machine-tools(including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading No. 84.58:** |
| 8459.1000 | -直线移动式动力头钻床 | 15 | 50 | 17 | 17 | 台 | A | -Way-type unit head machines |
| | -其他钻床: | | | | | | | -Other drilling machines: |
| 8459.2100 | --数控的 | 9.7 | 20 | 17 | 17 | 台 | AO | --Numerically controlled |
| 8459.2900 | --其他 | 15 | 50 | 17 | 17 | 台 | A | --Other |
| | -其他镗铣机床: | | | | | | | -Other boring-milling machines: |
| 8459.3100 | --数控的 | 9.7 | 20 | 17 | 17 | 台 | OA | --Numerically controlled |
| 8459.3900 | --其他 | 10 | 50 | 17 | 17 | 台 | A | --Other |
| | -其他镗床: | | | | | | | -Other boring machines: |
| 8459.4100 | --数控的 | 9.7 | 20 | 17 | | 台/千克 | OA | --Numerically xontrolled |
| 8459.4900 | --其他 | 15 | 50 | 17 | | 台/千克 | A | -- Other |
| | -升降台式铣床: | | | | | | | -Milling machines, knee-type: |
| 8459.5100 | --数控的 | 9.7 | 20 | 17 | 17 | 台 | OA | --Numerically controlled |
| 8459.5900 | --其他 | 15 | 50 | 17 | 17 | 台 | A | --Other |
| | -其他铣床: | | | | | | | -Other milling machines: |
| | --数控的: | | | | | | | --Numerically controlled: |
| 8459.6110 | ---龙门铣床 | 5 | 20 | 17 | 17 | 台 | OA | ---Planomilling machines |
| 8459.6190 | ---其他 | 5 | 20 | 17 | 17 | 台 | OA | ---Other |
| | --其他: | | | | | | | --Other: |
| 8459.6910 | ---龙门铣床 | 12 | 50 | 17 | 17 | 台 | A | ---Planomilling machines |
| 8459.6990 | ---其他 | 12 | 50 | 17 | 17 | 台 | A | ---Other |
| 8459.7000 | -其他攻丝机床 | 12 | 50 | 17 | 17 | 台 | A | -Other threading or tapping machines |
| **84.60** | **用磨石、磨料或抛光材料对金属或金属陶瓷进行去毛刺、刃磨、磨削、珩磨、研磨、抛光或其他精加工的机床,但税目84.61的切齿机、齿轮磨床或齿轮精加工机床除外:** | | | | | | | **Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No.84.61:** |
| | -平面磨床: | | | | | | | -Flat-surface grinding machines: |
| | --数控的: | | | | | | | --Numerically controlled: |
| 8460.1210 | ---在任一坐标的定位精度至少是0.01毫米 | 9.7 | 20 | 17 | | 台/千克 | OA | --The positioning in any one axis can be set up to an accuracy of at least 0.01mm |
| 8460.1290 | ---其他 | 15 | 50 | 17 | | 台/千克 | | ---Other |
| | --其他 | | | | | | | --Other |
| 8460.1910 | ---在任一坐标的定位精度至少是0.01毫米 | 15 | 50 | 17 | | 台/千克 | | --The positioning in anY 0ne axis can be set up to an accuracy of at least 0.01mm |
| 8460.1990 | ---其他 | 15 | 50 | 17 | | 台/千克 | A | ---Other |
| | -其他磨床: | | | | | | | -Other grinding machines: |
| | --数控无心磨床: | | | | | | | --Centreless grinding machines, numerically controlled: |
| 8460.2210 | ---在任一坐标的定位精度至少是0.01毫米 | 9.7 | 20 | 17 | | 台/千克 | OA | --The positioning in any one axis can be set up to an accuracy of at least 0.01mm: |

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|---|---|---|---|---|---|---|---|---|
| 8460.2290 | ---其他 | 15 | 50 | 17 | | 台/千克 | A | ---Other |
| | --数控外圆磨床： | | | | | | | --Other cylindrical grinding Inachines, numerically controlled: |
| | ---在任一坐标的定位精度至少是0.01毫米： | | | | | | | ---The Positioning in any one axis can be set up to an accuracy of at least 0.01mm: |
| 8460.2311 | ----曲轴磨床 | 9.7 | 20 | 17 | | 台/千克 | OA | ---Crank shaft grinding machines |
| 8460.2319 | ----其他 | 9.7 | 20 | 17 | | 台/千克 | OA | ----Other |
| 8460.2390 | ---其他 | 15 | 50 | 17 | | 台/千克 | A | ---Other |
| | --其他,数控的： | | | | | | | --Other,numerically controlled: |
| | ---在任一坐标的定位精度至少是0.01毫米： | | | | | | | ---The posltlomng in any one axis can be set up to an accuracy of at least 0.01mm: |
| 8460.2411 | ----内圆磨床 | 9.7 | 20 | 17 | | 台/千克 | OA | ---Internal grinding machines |
| 8460.2419 | ----其他 | 9.7 | 20 | 17 | | 台/千克 | OA | ----Other |
| 8460.2490 | ---其他 | 15 | 50 | 17 | | 台/千克 | A | ---Other |
| | --其他： | | | | | | | --Other: |
| | --在任一坐标的定位精度至少是0.01毫米： | | | | | | | --The posmomng in anY 0ne axis can be set up to an accuracy of at least 0.01mm: |
| 8460.2911 | ----外圆磨床 | 15 | 50 | 17 | | 台/千克 | A | ----Cylindrical grinding mflchines |
| 8460.2912 | ----内圆磨床 | 15 | 50 | 17 | | 台/千克 | A | ----Internal grinding machrues |
| 8460.2913 | ----轧辊磨床 | 13 | 50 | 17 | | 台/千克 | | ----Grinding machines of roll |
| 8460.2919 | ----其他 | 13 | 50 | 17 | | 台 | A | ----Other |
| 8460.2990 | ---其他 | 13 | 50 | 17 | 17 | 台/千克 | A | ---Other |
| | -刃磨(工具或刀具)机床： | | | | | | | -Sharpening (tool or cutter grinding) machines: |
| 8460.3100 | --数控的 | 9.7 | 20 | 17 | 17 | 台 | A | --Numerically controlled |
| 8460.3900 | --其他 | 15 | 50 | 17 | 17 | 台 | A | --Other |
| | -珩磨或研磨机床： | | | | | | | -Honing or lapping machines: |
| 8460.4010 | ---珩磨 | 13 | 50 | 17 | 17 | 台 | A | ---Honing |
| 8460.4020 | ---研磨 | 13 | 50 | 17 | 17 | 台 | A | ---Lapping |
| | -其他： | | | | | | | -Other: |
| 8460.9010 | ---砂轮机 | 15 | 50 | 17 | 17 | 台 | | ---Grinding wheel machines |
| 8460.9020 | ---抛光机床 | 15 | 50 | 17 | 17 | 台 | A | ---Polishing machines |
| 8460.9090 | ---其他 | 15 | 50 | 17 | 17 | 台 | A | ---Other |
| **84.61** | **切削金属或金属陶瓷的刨床、牛头刨床、插床、拉床、切齿机、齿轮磨床或齿轮精加工机床、锯床、切断机及其他税目未列名的切削机床：** | | | | | | | **Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included:** |
| | -牛头刨床或插床： | | | | | | | -Shaping or slotting machines: |
| 8461.2010 | ---牛头刨床 | 15 | 50 | 17 | 17 | 台 | | ---Shaping machines |
| 8461.2020 | ---插床 | 15 | 50 | 17 | 17 | 台 | | ---Slotting machines |
| 8461.3000 | -拉床 | 12 | 50 | 17 | 17 | 台 | | -Broaching machines |
| | -切齿机、齿轮磨床或齿轮精加工机床： | | | | | | | -Gear cutting, gear grinding or gear finishing machines: |
| | ---数控的： | | | | | | | ---Numerically controlled: |
| 8461.4011 | ----齿轮磨床 | 9.7 | 20 | 17 | 17 | 台 | OA | ----Gear grinder |
| 8461.4019 | ----其他 | 9.7 | 20 | 17 | 17 | 台 | OA | ----Other |
| 8461.4090 | ---其他 | 15 | 50 | 17 | 17 | 台 | A | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8461.5000 | -锯床或切断机 | 12 | 50 | 17 | 17 | 台 | | -Sawing or cutting-off machines |
| 8461.5000 10 | 辐照元件刀具切割机[切割燃料包壳以使辐照核材料能溶解(含遥控设备)] | 12 | 50 | 17 | 17 | 台 | 3 | Irradiated-component cutting machine toole[cutting the fuel claddings to make the irradiated nuclear materials to melt down(including remote control)] |
| 8461.5000 90 | 其他锯床或切断机 | 12 | 50 | 17 | 17 | 台 | | Other sawing or cutting-off |
| | -其他: | | | | | | | -Other: |
| | ---刨床: | | | | | | | ---Planing machines: |
| 8461.9011 | ----龙门刨床 | 15 | 50 | 17 | 17 | 台 | | ----Double-column (open-side) planing machines |
| 8461.9019 | ----其他 | 15 | 50 | 17 | 17 | 台 | | ----Other |
| 8461.9090 | ---其他 | 12 | 50 | 17 | 17 | 台 | | ---Other |
| **84.62** | **加工金属的锻造(包括模锻)或冲压机床;加工金属的弯曲、折叠、矫直、矫平、剪切、冲孔或开槽机床;其他加工金属或硬质合金的压力机:** | | | | | | | **Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above:** |
| | -锻造(包括模锻)或冲压机床及锻锤: | | | | | | | -Forging or die-stamping machines (including presses) and hammers: |
| 8462.1010 | ---数控的 | 9.7 | 20 | 17 | 17 | 台 | | ---Numerically controlled |
| 8462.1090 | ---其他 | 12 | 50 | 17 | 17 | 台 | | ---Other |
| | -弯曲、折叠、矫直或矫平机床: | | | | | | | -Bending, folding, straightening or flattening machines (including presses): |
| | --数控的: | | | | | | | --Numerically controlled: |
| 8462.2110 | ---矫直机 | 9.7 | 20 | 17 | 17 | 台 | | ---Straightening machines |
| 8462.2190 | ---其他 | 9.7 | 20 | 17 | 17 | 台 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 8462.2910 | ---矫直机 | 10 | 50 | 17 | 17 | 台 | | ---Straightening machines |
| 8462.2990 | ---其他 | 10 | 50 | 17 | 17 | 台 | | ---Other |
| | -剪切机床,但冲剪两用机除外: | | | | | | | -Shearing machines (including presses), other than combined punching and shearing machines: |
| | --数控的: | | | | | | | --Numerically controlled: |
| 8462.3110 | ---板带纵剪机 | 7 | 20 | 17 | 17 | 台 | | ---Shearing lengthwise |
| 8462.3120 | ---板带横剪机 | 7 | 20 | 17 | 17 | 台 | | ---Shearing transverse |
| 8462.3190 | ---其他 | 7 | 20 | 17 | 17 | 台 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 8462.3910 | ---板带纵剪机 | 10 | 50 | 17 | 17 | 台 | | ---Shearing lengthwise |
| 8462.3920 | ---板带横剪机 | 10 | 50 | 17 | 17 | 台 | | ---Shearing transverse |
| 8462.3990 | ---其他 | 10 | 50 | 17 | 17 | 台 | | ---Other |
| | -冲孔或开槽机床,包括冲剪两用机: | | | | | | | -Punching or notching machines (including presses), including combined punching and shearing machines: |
| | --数控的: | | | | | | | --Numerically controlled: |
| | ---冲床: | | | | | | | ---Punch press: |
| 8462.4111 | ----自动模式数控步冲压力机 | 9.7 | 20 | 17 | 17 | 台 | | ----CNC automatic tool change punch press |
| 8462.4119 | ----其他 | 9.7 | 20 | 17 | 17 | 台 | | ----Other |
| 8462.4190 | ---其他 | 9.7 | 20 | 17 | 17 | 台 | | ---Other |
| 8462.4900 | --其他 | 10 | 50 | 17 | 17 | 台 | | --Other |

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|---|---|---|---|---|---|---|---|---|
| | -其他： | | | | | | | -Other： |
| | --液压压力机： | | | | | | | --Hydraulic presses： |
| 8462.9110 | ---金属型材挤压机 | 10 | 50 | 17 | 17 | 台 | | ---Metal section squeezing machine |
| 8462.9190 | ---其他 | 10 | 50 | 17 | 17 | 台 | | ---Other |
| | --其他： | | | | | | | --Other： |
| 8462.9910 | ---机械压力机 | 10 | 50 | 17 | 17 | 台 | | ---Mechanical presses |
| 8462.9990 | ---其他 | 10 | 50 | 17 | 17 | 台 | | ---Other |
| **84.63** | **金属或金属陶瓷的其他非切削加工机床：** | | | | | | | **Other machine-tools for working metal or cermets, without removing material：** |
| | -杆、管、型材、异型材、丝及类似品的拉拔机： | | | | | | | -Draw-benches for bars, tubes, profiles, wire or the like： |
| | ---冷拔管机： | | | | | | | ---Cold-drawing tube benches： |
| 8463.1011 | ----拉拔力为300吨及以下 | 10 | 50 | 17 | 17 | 台 | | ----With 300t or less |
| 8463.1019 | ----其他 | 10 | 50 | 17 | 17 | 台 | | ----Other |
| 8463.1020 | ---拔丝机 | 10 | 50 | 17 | 17 | 台 | | ---Wiredrawing machines |
| 8463.1090 | ---其他 | 10 | 50 | 17 | 17 | 台 | | ---Other |
| 8463.2000 | -螺纹滚轧机 | 15 | 50 | 17 | 17 | 台 | | -Thread rolling machines |
| 8463.3000 | -金属丝加工机 | 10 | 50 | 17 | 17 | 台 | | -Machines for working wire |
| 8463.9000 | -其他 | 10 | 50 | 17 | 17 | 台 | | -Other |
| 8463.9000 10 | 滚压成形机床(数控,装3个以上压辊) | 10 | 50 | 17 | 17 | 台 | 3 | Roll forming machine tools(CNC with three or more rollers) |
| 8463.9000 20 | 具有滚压功能的旋压成形机床(数控,装3个以上压辊) | 10 | 50 | 17 | 17 | 台 | 3 | Spin forming machines with roll forming function (CNC with three or more rollers) |
| 8463.9000 90 | 其他非切削加工机床(是指加工金属或金属陶瓷的) | 10 | 50 | 17 | 17 | 台 | | Other non-cutting machine tools(for processing metals or metal ceramics) |
| **84.64** | **石料、陶瓷、混凝土、石棉水泥或类似矿物材料的加工机床、玻璃冷加工机床：** | | | | | | | **Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass：** |
| | -锯床： | | | | | | | -Sawing machines： |
| 8464.1010 | ---圆盘锯 | 0 | 30 | 17 | 17 | 台 | | ---Of disk saw |
| 8464.1020 | ---钢丝锯 | 0 | 30 | 17 | 17 | 台 | | ---Of scroll saw |
| 8464.1090 | ---其他 | 0 | 30 | 17 | 17 | 台 | | ---Other |
| | -研磨或抛光机床： | | | | | | | -Grinding or polishing machines： |
| 8464.2010 | ---玻璃研磨或抛光机床 | 0 | 30 | 17 | 17 | 台 | | ---Machines for grinding or polishing glass or glassware |
| 8464.2090 | ---其他 | 0 | 30 | 17 | 17 | 台 | | ---Other |
| | -其他： | | | | | | | -Other： |
| | ---玻璃的其他冷加工机床： | | | | | | | ---Other machines for cold-working glass or glassware： |
| 8464.9011 | ----切割机 | 0 | 30 | 17 | 17 | 台 | | ----Cutting-off machines |
| 8464.9012 | ----刻花机 | 0 | 30 | 17 | 17 | 台 | | ----Carving machines |
| 8464.9019 | ----其他 | 0 | 30 | 17 | 17 | 台 | | ----Other |
| 8464.9090 | ---其他 | 0 | 30 | 17 | 17 | 台 | | ---Other |
| **84.65** | **木材、软木、骨、硬质橡胶、硬质塑料或类似硬质材料的加工机床(包括用打钉或打U形钉、胶粘或其他方法组合前述材料的机器)：** | | | | | | | **Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials：** |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8465.1000 | -不需更换工具即可进行不同机械加工的机器 | 10 | 30 | 17 | 17 | 台 | | -Machines which can carry out different types of machining operations without tool change between such operations |
| 8465.2000 | -加工中心 | 10 | 30 | 17 | | 台/千克 | | -Machining centres |
| | -其他: | | | | | | | -Other: |
| 8465.9100 | --锯床 | 10 | 30 | 17 | 17 | 台 | | --Sawing machines |
| 8465.9200 | --刨、铣或切削成形机器 | 10 | 30 | 17 | 17 | 台 | | --Planing, milling or moulding (by cutting) machines |
| 8465.9300 | --研磨、砂磨或抛光机器 | 10 | 30 | 17 | 17 | 台 | | --Grinding, sanding or polishing machines |
| 8465.9400 | --弯曲或装配机器 | 10 | 30 | 17 | 17 | 台 | | --Bending or assembling machines |
| 8465.9500 | --钻孔或凿榫机器 | 10 | 30 | 17 | 17 | 台 | | --Drilling or mortising machines |
| 8465.9600 | --剖开、切片或刮削机器 | 10 | 30 | 17 | 17 | 台 | | --Splitting, slicing or paring machines |
| 8465.9900 | --其他 | 10 | 30 | 17 | 17 | 台 | | --Other |
| **84.66** | **专用于或主要用于税目84.56至84.65所列机器的零件、附件,包括工件或工具的夹具、自启板牙切头、分度头及其他专用于机床的附件;各种手提工具的工具夹具:** | | | | | | | **Parts and accessories suitable for use solely or principally with the machines of headings No.84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand:** |
| 8466.1000 | -工具夹具及自启板牙切头 | 7 | 17 | 17 | 15 | 千克 | | -Tool holders and self-opening dieheads |
| 8466.2000 | -工件夹具 | 7 | 17 | 17 | 15 | 千克 | | -Work holders |
| 8466.3000 | -分度头及其他专用于机床的附件 | 7 | 17 | 17 | 15 | 千克 | | -Dividing heads and other special attachments for machine-tools |
| | -其他: | | | | | | | -Other: |
| 8466.9100 | --税目84.64所列机器用 | 0 | 17 | 17 | 15 | 千克 | | --For machines of heading No.84.64 |
| 8466.9200 | --税目84.65所列机器用 | 6 | 17 | 17 | 15 | 千克 | | --For machines of heading No.84.65 |
| | --税目84.56至84.61所列机器用: | | | | | | | --For machines of headings No.84.56 to 84.61: |
| 8466.9310 | ---刀库及自动换刀装置 | 0 | 17 | 17 | 15 | 千克 | | ---Tool storage ond automatic tool change machine |
| 8466.9390 | ---其他 | 0 | 17 | 17 | 15 | 千克 | | ---Other |
| 8466.9400 | --税目84.62或84.63所列机器用 | 6 | 17 | 17 | 15 | 千克 | | --For machines of heading No.84.62 or 84.63 |
| 8466.9400 10 | 滚压成形机床用芯轴(转筒成形用的芯轴,内径在75毫米至400毫米之间) | 6 | 17 | 17 | 15 | 千克 | 3 | Mandrels for roll forming machines tools(mandrel for forming of revolving drum, inner diameter 75mm~400mm) |
| 8466.9400 20 | 有滚压功能的旋压成形机用芯轴(转筒成形用的芯轴,内径在75毫米至400毫米之间) | 6 | 17 | 17 | 15 | 千克 | 3 | Mandrels for spin forming machines with roll forming functions(spindles for forming of revolving drum, inner diameter 75mm~400mm) |
| 8466.9400 90 | 税目84.62-84.63机器用其他零件 | 6 | 17 | 17 | 15 | 千克 | | Other parts for machines of heading No.84.62~84.63 |
| **84.67** | **手提式风动或液压工具及本身装有电动或非电动动力装置的手提式工具:** | | | | | | | **Tools for working in the hand, pneumatic and hydraulic and with self-contained electric or non-electric motor:** |
| | -风动的: | | | | | | | -Pneumatlic: |
| 8467.1100 | --旋转式(包括旋转冲击式的) | 8 | 30 | 17 | 17 | 台 | | --Rotary type (including combined rotary-percussion) |
| 8467.1900 | --其他 | 8 | 30 | 17 | 17 | 台 | | --Other |
| | -本身装有电动动力装置的: | | | | | | | -With self-contained electric motor: |
| 8467.2100 | --各种钻 | 10 | 30 | 17 | 17 | 台 | A | --Drills of all kinds |

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|---|---|---|---|---|---|---|---|---|
| | --锯： | | | | | | | --Saws： |
| 8467.2210 | ---链锯 | 10 | 30 | 17 | 17 | 台 | A | ---Chain saws |
| 8467.2290 | ---其他 | 10 | 30 | 17 | 17 | 台 | A | ---Other |
| | --其他： | | | | | | | --Other： |
| 8467.2910 | ---砂磨工具(包括磨光机、砂光机、砂轮机等) | 10 | 30 | 17 | 17 | 台 | A | ---Grinding tools(including burnisher, belt sander, wheel-sander) |
| 8467.2920 | ---电刨 | 10 | 30 | 17 | 17 | 台 | A | ---Planings |
| 8467.2990 | ---其他 | 10 | 30 | 17 | 17 | 台 | A | ---Other |
| | -其他工具： | | | | | | | -Other tools： |
| 8467.8100 | --链锯 | 8 | 30 | 17 | 17 | 台 | | --Chain saws |
| 8467.8900 | --其他 | 8 | 30 | 17 | 17 | 台 | | --Other |
| | -零件： | | | | | | | -Parts： |
| | --链锯用： | | | | | | | --Of chain saws： |
| 8467.9110 | ---电动的 | 6 | 30 | 17 | 15 | 千克 | | ---With self-contained electric motor |
| 8467.9190 | ---其他 | 6 | 30 | 17 | 15 | 千克 | | ---Other |
| 8467.9200 | --风动工具用 | 6 | 30 | 17 | 15 | 千克 | | --Of pneumatic tools |
| | --其他： | | | | | | | --Other： |
| 8467.9910 | ---电动工具用 | 10 | 30 | 17 | 15 | 千克 | | ---With self-contained elecric motor |
| 8467.9990 | ---其他 | 6 | 30 | 17 | 15 | 千克 | | ---Other |
| **84.68** | **焊接机器及装置,不论是否兼有切割功能,但税目85.15的货品除外;气体加温表面回火机器及装置：** | | | | | | | **Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of headingNo.85.15; gas-operated surface tempering machines and appliances：** |
| 8468.1000 | -手提喷焊器 | 12 | 30 | 17 | 17 | 台 | | -Hand-held blow pipes |
| 8468.2000 | -其他气体焊接或表面回火机器及装置 | 12 | 30 | 17 | 15 | 台 | | -Other gas-operated machinery and apparatus |
| 8468.2000 10 | 自动焊接机[将端塞焊接于燃料细棒(或棒)的自动焊接机] | 12 | 30 | 17 | 17 | 台 | 3 | Automatic welding machine [the automatic welder machine that joint the end plug with the fuel thin-stick (or stick)] |
| 8468.2000 90 | 其他气体焊接或表面回火机器及装置 | 12 | 30 | 17 | 17 | 台 | | Other gas welding or surface tempering machines and equipments |
| 8468.8000 | -其他机器及装置 | 12 | 30 | 17 | 17 | 台 | | -Other machinery and apparatus |
| 8468.9000[暂] | -零件 | 3 | 30 | 17 | 15 | 千克 | | -Parts |
| **84.70** | **计算机器及具有计算功能的袖珍式数据记录、重现及显示机器;装有计算装置的会计计算机、邮资盖戳机、售票机及类似机器;现金出纳机：** | | | | | | | **Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers：** |
| 8470.1000 | -不需外接电源的电子计算器及具有计算功能的袖珍式数据记录、重现及显示机器 | 0 | 80 | 17 | 17 | 台 | | -Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with caluclating functions |
| | -其他电子计算器： | | | | | | | -Other electronic calculating machines： |
| 8470.2100 | --装有打印装置的 | 0 | 80 | 17 | 17 | 台 | | --Incorporating a printing device |
| 8470.2900 | --其他 | 0 | 80 | 17 | 17 | 台 | | --Other |
| 8470.3000 | -其他计算机器 | 0 | 40 | 17 | 17 | 台 | | -Other calculating machines |
| | -现金出纳机： | | | | | | | -Cash registers： |
| 8470.5010 | ---销售点终端出纳机 | 0 | 40 | 17 | 17 | 台 | | ---Terminal registers for market |

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|---|---|---|---|---|---|---|---|---|
| 8470.5090 | ---其他 | 0 | 40 | 17 | 17 | 台 | | ---Other |
| 8470.9000 | -其他 | 0 | 40 | 17 | 17 | 台 | | -Other |
| **84.71** | **自动数据处理设备及其部件;其他税目未列名的磁性或光学阅读机、将数据以代码形式转录到数据记录媒体的机器及处理这些数据的机器 :** | | | | | | | **Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:** |
| | -重量不超过 10 千克的便携自动数据处理设备,至少由一个中央处理部件、一个键盘及一个显示器组成: | | | | | | | -Portable automatic data processing machines, weighing not more than 10kg, consisting of at least a central processing unit, a keyboard and a display: |
| 8471.3010 | ---平板电脑 | 0 | 70 | 17 | 17 | 台 | A | ---Panel computer |
| 8471.3090 | ---其他 | 0 | 70 | 17 | 17 | 台 | A | ---Other |
| | -其他自动数据处理设备: | | | | | | | -Other automatic data processing machines: |
| | --同一机壳内至少有一个中央处理部件及一个输入和输出部件,不论是否组合式: | | | | | | | --Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined: |
| 8471.4110 | ---巨型机、大型机及中型机 | 0 | 14 | 17 | 17 | 台 | 3 | ---mainframes |
| 8471.4110 10 | 高性能数字计算机,指调整后的峰值性能(APP)大于 8.0 加权每秒万亿次浮点运算(Weighted TeraFLOPS)的计算机 | 0 | 14 | 17 | 17 | 台 | 3 | Automatic data processing machines, mainframes |
| 8471.4110 90 | 其他巨、大、中型自动数据处理设备 | 0 | 14 | 17 | 17 | 台 | | Other automatic data processing machines, mainframes |
| 8471.4120 | ---小型机 | 0 | 14 | 17 | 17 | 台 | | ---Mini-computers |
| 8471.4140 | ---微型机 | 0 | 70 | 17 | 17 | 台 | A | ---Microprocessings |
| 8471.4190 | ---其他 | 0 | 70 | 17 | 17 | 台 | | ---Other |
| | --其他,以系统形式进口或出口的: | | | | | | | --Other, presented in the form of systems: |
| 8471.4910 | ---巨型机、大型机及中型机 | 0 | 29 | 17 | 17 | 台 | 3 | ---Mainframes |
| 8471.4910 10 | 系统形式报验的高性能数字计算机,计算机指自动数据处理设备,高性能数字计算机是指调整后的峰值性能(APP)大于 8.0 加权每秒万亿次浮点运算(Weighted TeraFLOPS)的计算机 | 0 | 29 | 17 | 17 | 台 | 3 | Mainframes (automatic data processing machines) presented in the form of systems |
| 8471.4910 90 | 其他系统形式报验的巨、大、中型机,计算机指自动数据处理设备 | 0 | 29 | 17 | 17 | 台 | | Mainframes (automatic data processing machines) presented in the form of systems |
| 8471.4920 | ---小型机 | 0 | 29 | 17 | 17 | 台 | | ---Mini-computers |
| 8471.4940 | ---微型机 | 0 | 70 | 17 | 17 | 台 | | ---Microprocessings |
| | ---其他: | | | | | | | ---Other: |
| 8471.4991 | ----分散型工业过程控制设备 | 0 | 70 | 17 | 17 | 台 | | ----Processing machines for the distributed control system |
| 8471.4999 | ----其他 | 0 | 70 | 17 | 17 | 台 | | ----Other |
| | -子目号 8471.41 或 8471.49 所列以外的处理部件,不论是否在同一机壳内有一个或两个下列部件:存储部件、输入部件、输出部件: | | | | | | | -Processing units other than those of subheading No. 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit:storage units, input units, output units: |
| 8471.5010 | ---巨型机、大型机及中型机的 | 0 | 14 | 17 | 17 | 台 | 3 | ---Mainframes |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8471.5010 10 | 高性能数字计算机处理部件,不论是否在同一机壳内有一或两个存储,输入或输出部件,采用处理器聚合方式能够使聚合后的"调整后的峰值性能(APP)"大于8.0加权每秒万亿次浮点运算(Weighted TeraFLOPS)而专门设计或改装的电子组件 | 0 | 14 | 17 | 17 | 台 | 3 | High-performance digital computer parts, whether or not in the same case with one or two storage, input or output component, the processor after polymerization way can make aggregation "adjusted peak performance (APP) is greater than 8.0 Weighted one trillion floating point operations per second (Weighted TeraFLOPS) specially designed or modified electronic components |
| 8471.5010 90 | 其他巨、大、中型机处理部件,不论是否在同一机壳内有一或两个存储,输入或输出部件 | 0 | 14 | 17 | 17 | 台 | | processing units of Mainframes (whether or not containing in the same housing one or two storage units, input units, output units) |
| 8471.5020 | ---小型机的 | 0 | 14 | 17 | 17 | 台 | | ---Mini-computers |
| 8471.5040 | ---微型机的 | 0 | 70 | 17 | 17 | 台 | | ---Microprocessings |
| 8471.5040 01 | 含显示器和主机的微型机(不论是否在同一机壳内有一或两个存储,输入或输出部件) | 0 | 70 | 17 | 17 | 台 | | Microprocessings, with display and host (whether or not containing in the same housing one or two ofstorage nuits, input or output units) |
| 8471.5040 90 | 其他的微型机的处理部件(不论是否在同一机壳内有一或两个存储,输入或输出部件) | 0 | 70 | 17 | 17 | 台 | | Other processing unit of microprocessings (whether or not containing in the same housing one or two ofstorage nuits, input or output units) |
| 8471.5090 | ---其他 | 0 | 70 | 17 | 17 | 台 | | ---Other |
| | -输入或输出部件,不论是否在同一机壳内有存储部件: | | | | | | | -Input or output units, whether or not containing storage units in the same housing: |
| 8471.6040 | ---巨型机、大型机、中型机及小型机用终端 | 0 | 14 | 17 | 17 | 台 | | ---Terminating machines for the huge computers, mainframes and mini-computers |
| 8471.6050 | ---扫描仪 | 0 | 14 | 17 | 17 | 台 | | ---Scanner |
| 8471.6060 | ---数字化仪 | 0 | 14 | 17 | 17 | 台 | | ---Digitizer |
| | ---键盘、鼠标器: | | | | | | | ---Keyboards, mouses: |
| 8471.6071 | ----键盘 | 0 | 40 | 17 | 17 | 个 | | ----Keyboards |
| 8471.6072 | ----鼠标器 | 0 | 40 | 17 | 17 | 个 | | ----Mouses |
| 8471.6090 | ---其他 | 0 | 14 | 17 | 17 | 台 | | ---Other |
| | -存储部件: | | | | | | | -Storage units: |
| 8471.7010 | ---硬盘驱动器 | 0 | 14 | 17 | 17 | 台 | | ---Rigid disk drivers |
| 8471.7020 | ---软盘驱动器 | 0 | 14 | 17 | 17 | 台 | | ---Floppy disk drivers |
| 8471.7030 | ---光盘驱动器 | 0 | 14 | 17 | 17 | 台 | | ---CD drivers |
| 8471.7090 | ---其他 | 0 | 14 | 17 | 17 | 台 | | ---Other |
| 8471.8000 | -自动数据处理设备的其他部件 | 0 | 40 | 17 | 17 | 台 | | -Other units of automatic data processing machines |
| 8471.9000 | -其他 | 0 | 40 | 17 | 17 | 台 | | -Other |
| 8471.9000 10 | 专用于复制的光盘刻录机(也称光盘复读机) | 0 | 40 | 17 | 17 | 台 | | CD-R machines used exclusively for copying (also called CD repeaters) |
| 8471.9000 90 | 未列名的磁性或光学阅读器(包括将数据以代码形式转录的机器及处理这些数据的机器) | 0 | 40 | 17 | 17 | 台 | | Magnetic or optical readers, not elsewhere specified or included (including machines for transcribing data onto data media in coded form and machines for processing such data) |
| **84.72** | **其他办公室用机器(例如,胶版复印机、油印机、地址印写机、自动付钞机、硬币分类、计数及包装机、削铅笔机、打洞机或订书机):** | | | | | | | **Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines):** |
| 8472.1000 | -胶版复印机、油印机 | 105,7 | 40 | 17 | 17 | 台 | | -Duplicating machines |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -信件分类或折叠机或信件装封机、信件开封或闭封机、粘贴或盖销邮票机： | | | | | | | -Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps: |
| 8472.3010 | ---邮政信件分拣及封装设备 | 10 | 40 | 17 | 17 | 台 | | ---Machines for sorting or banding mail |
| 8472.3090 | ---其他 | 14 | 40 | 17 | 17 | 台 | | ---Other |
| | -其他： | | | | | | | -Other: |
| 8472.9010 | ---自动柜员机 | 0 | 40 | 17 | 17 | 台 | | ---Automated teller |
| | ---装订用机器： | | | | | | | ---Stapling machines: |
| 8472.9021 | ----打洞机 | 0 | 40 | 17 | 17 | 台 | | ----Perforator |
| 8472.9022 | ----订书机 | 0 | 40 | 17 | 17 | 台 | | ----Stapler |
| 8472.9029 | ----其他 | 0 | 40 | 17 | 17 | 台 | | ----Other |
| 8472.9030 | ---碎纸机 | 0 | 40 | 17 | 17 | 台 | | ---Paper shrudders |
| 8472.9040 | ---地址印写机及地址铭牌压印机 | 10[5,7] | 40 | 17 | 17 | 台 | | ---Addressing machines and address plate embossing machines |
| 8472.9050 | ---文字处理机 | 0 | 40 | 17 | | 台/千克 | | ---Word-processing machines |
| 8472.9060 | ----打字机,但税目84.43的打印机除外 | 12 | 40 | 17 | | 台/千克 | | ---Typewnters other than priners of heading No.84.43 |
| 8472.9090 | ---其他 | 0 | 40 | 17 | 17 | 台 | | ---Other |
| **84.73** | **专用于或主要用于税目84.69至84.72所列机器的零件、附件(罩套、提箱及类似品除外)：** | | | | | | | **Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings No.84.69 to 84.72:** |
| | -税目84.70所列机器的零件、附件： | | | | | | | -Parts and accessories of the machines of heading No.84.70: |
| 8473.2100 | --子目号8470.10、8470.21或8470.29所列电子计算器的零件、附件 | 0 | 50 | 17 | 15 | 千克 | | --Of the electronic calculating machines of subheading No.8470.10, 8470.21 or 8470.29 |
| 8473.2900 | --其他 | 0 | 35 | 17 | 15 | 千克 | | --Other |
| | -税目84.71所列机器的零件、附件： | | | | | | | -Parts and accessories of the machines of heading No.84.71: |
| 8473.3010 | ---子目号8471.4110、8471.4120、8471.4910、8471.4920、8471.5010、8471.5020、8471.6090、8471.7010、8471.7020、8471.7030及8471.7090所列机器及装置的零件、附件 | 0 | 14 | 17 | 17 | 千克 | | ---Of the machines of subheading 8471.4110, 8471.4120, 8471.4910, 8471.4920, 8471.5010, 8471.5020, 8471.6090, 8471.7010, 8471.7020, 8471.7030 and 8471.7090 |
| 8473.3090 | ---其他 | 0 | 40 | 17 | 17 | 千克 | | ---Other |
| | -税目84.72所列机器的零件、附件： | | | | | | | -Parts and accessories of the machines of heading No.84.72: |
| 8473.4010[暂] | ---自动柜员机用出钞器 | 5 | 35 | 17 | 15 | 千克 | | ---Banknote dispenser of automated teller |
| 8473.4020 | ---税目8472.9050、8472.9060所列机器的零件、附件 | 6,4 | 35 | 17 | | 千克 | | ---Parts and accessories of the subheadings No.8472.9050、8472.9060 |
| 8473.4090 | ---其他 | | 35 | 17 | 15 | 千克 | | ---Other |
| 8473.4090[暂] 10 | 钞票清分机零附件 | 3 | 35 | 17 | | 千克 | | Parts and accessories of banknote sorters |
| 8473.4090 90 | 其他办公室用机器零件附件 | 7[9,5]3 | 35 | 17 | 15 | 千克 | | Parts and accessories of other office machines |
| 8473.5000 | -同样适用于税目84.69至84.72中两个或两个以上税目所列机器的零件、附件 | 0 | 35 | 17 | 15 | 千克 | | -Parts and accessories equally suitable for use with machines of two or more of the heading No.84.69 to 84.72 |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **84.74** | **泥土、石料、矿石或其他固体(包括粉状、浆状)矿物质的分类、筛选、分离、洗涤、破碎、磨粉、混合或搅拌机器;固体矿物燃料、陶瓷坯泥、未硬化水泥、石膏材料或其他粉状、浆状矿产品的粘聚或成形机器;铸造用砂模的成形机器:** | | | | | | | **Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste unhardned cements plastering materials or other mineral products in powder or paste form, machines for forming foundry moulds of sand** |
| 8474.1000 | -分类、筛选、分离或洗涤机器 | 5 | 30 | 17 | 17 | 台 | | -Sorting, screening, separating or washing machines |
| | -破碎或磨粉机器: | | | | | | | -Crushing or grinding machines: |
| 8474.2010 | ---齿辊式 | 5 | 30 | 17 | 17 | 台 | | ---Toothing roller type |
| 8474.2020 | ---球磨式 | 5 | 30 | 17 | 17 | 台 | | ---Em-Peters type |
| 8474.2090 | ---其他 | 5 | 30 | 17 | 17 | 台 | | ---Other |
| | -混合或搅拌机器: | | | | | | | -Mixing or kneading machines: |
| 8474.3100 | --混凝土或砂浆混合机器 | 7 | 30 | 17 | 17 | 台 | | --Concrete or mortar mixers |
| 8474.3200 | --矿物与沥青的混合机器 | 7 | 30 | 17 | 17 | 台 | | --Machines for mixing mineral substances with bitumen |
| 8474.3900 | --其他 | 5 | 30 | 17 | 17 | 台 | | --Other |
| | -其他机器: | | | | | | | -Other machinery: |
| 8474.8010 | ---辊压成型机 | 5 | 30 | 17 | 17 | 台 | | ---Rolling forming machines |
| 8474.8020 | ---模压成型机 | 5 | 30 | 17 | 17 | 台 | | ---Molud pressing machines |
| 8474.8090 | ---其他 | 5 | 30 | 17 | 17 | 台 | | ---Other |
| 8474.8090 10 | 纸面角线石膏板搅拌成型机 | 5 | 30 | 17 | 17 | 台 | | Paper faced angle line gypsum board mixing machines |
| 8474.8090 90 | 税目84.74未列名的其他机器(如矿产品的粘聚或成型机器及铸造用砂模的成型机器) | 5 | 30 | 17 | 17 | 台 | | Other machines, not elsewhere specified or included of heading No.84.74 (for example, machinery for agglomerating, shaping or moulding or machines for forming foundry moulds of sand) |
| 8474.9000 | -零件 | 5 | 30 | 17 | 15 | 千克 | | -Parts |
| **84.75** | **白炽灯泡、灯管、放电灯管、电子管、闪光灯泡及类似品的封装机器;玻璃或玻璃制品的制造或热加工机器:** | | | | | | | **Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:** |
| 8475.1000 | -白炽灯泡、灯管、放电灯管、电子管、闪光灯泡及类似品的封装机器 | 8 | 30 | 17 | 17 | 台 | | -Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes |
| | -玻璃或玻璃制品的制造或热加工机器: | | | | | | | -Machines for manufacturing or hot working glass or glassware: |
| 8475.2100 | --制造光导纤维及其预制棒的机器 | 8&7.5 | 30 | 17 | 17 | 台 | | --Machines for making optical fibres and preforms thereof |
| | --其他: | | | | | | | --Other: |
| | ---玻璃的热加工设备: | | | | | | | ---Equipments for hot working glass or glasswares: |
| 8475.2911 | ----连续式玻璃热弯炉 | 10 | 30 | 17 | 17 | 台 | | ----Continuous hot bending furnaces |
| 8475.2912 | ----玻璃纤维拉丝机(光纤拉丝机除外) | 10 | 30 | 17 | 17 | 台 | | ----Fiber glass winder(excluding opticae fiber winder) |
| 8475.2919 | ----其他 | 10 | 30 | 17 | 17 | 台 | | ----Other |
| 8475.2990 | ---其他 | 10 | 30 | 17 | 17 | 台 | | ---Other |
| 8475.9000 | -零件 | 8 | 30 | 17 | 15 | 千克 | | -Parts |
| 8475.9000 10 | 税号8475.21所列机器的零件 | 6&7.5 | 30 | 17 | 15 | 千克 | | Parts of machines of heading No.8475.21 |
| 8475.9000 90 | 其他品目84.75所列机器的零件(灯泡等封装机及玻璃等制造机器的零件) | 8 | 30 | 17 | 15 | 千克 | | Parts of machines of heading No.84.75(parts of machines for assembling lamps in glass envelopes or; parts of machines for manufacturing or hot working glass or glassware) |
| **84.76** | **自动售货机(例如,出售邮票、香烟、食品或饮料的机器),包括钱币兑换机:** | | | | | | | **Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:** |
| | -饮料自动销售机: | | | | | | | -Automatic beverage-vending machines: |
| 8476.2100 | --装有加热或制冷装置的 | 14 | 50 | 17 | 17 | 台 | A | --Incorporating heating or refrigerating devices |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8476.2900 | --其他 | 15 | 50 | 17 | 17 | 台 | A | --Other |
| | -其他机器: | | | | | | | -Other machines: |
| 8476.8100 | --装有加热或制冷装置的 | 14 | 50 | 17 | 17 | 台 | | --Incorporating heating or refrigerating devices |
| 8476.8900 | --其他 | 15 | 50 | 17 | 15 | 台 | | --Other |
| 8476.8900 10 | 钱币兑换机 | 11.3,7.5 | 50 | 17 | 17 | 台 | | Money-changing machines |
| 8476.8900 90 | 其他无加热或制冷装置的自动售货机 | 15 | 50 | 17 | 17 | 台 | | Other automatic goods-vending machines not incorporating heating or refrigerating devices |
| 8476.9000 | -零件 | 10 | 50 | 17 | 15 | 千克 | | -Parts |
| 8476.9000 10 | 钱币兑换机的零件 | 7.5,5 | 50 | 17 | 15 | 千克 | | parts of money-changing machines |
| 8476.9000 90 | 其他品目 84.76 所列机器的零件 | 10 | 50 | 17 | 15 | 千克 | | Parts of machines of heading No.84.76 |
| **84.77** | **本章其他税目未列名的橡胶或塑料及其产品的加工机器:** | | | | | | | **Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter:** |
| | -注射机: | | | | | | | -Injection-moulding machines: |
| 8477.1010 | ---注塑机 | 0 | 45 | 17 | 15 | 台 | | ---For working plastics |
| 8477.1010 10 | 用于光盘生产的精密注塑机(加工塑料的) | 0 | 45 | 17 | 17 | 台 | | Precision injection-moulders for disks production (for working plastics) |
| 8477.1010 90 | 其他注塑机 | 0 | 45 | 17 | 17 | 台 | | Other working plastics machines |
| 8477.1090 | ---其他 | 0 | 30 | 17 | 17 | 台 | | ---Other |
| | -挤出机: | | | | | | | -Extruders: |
| 8477.2010 | ---塑料造粒机 | 5 | 30 | 17 | 17 | 台 | | ---Plastic pelletizers |
| 8477.2090 | ---其他 | 5 | 30 | 17 | 17 | 台 | | ---Other |
| | -吹塑机: | | | | | | | -Blow moulding machines: |
| 8477.3010 | ---挤出吹塑机 | 5 | 30 | 17 | 17 | 台 | | ---Extruders blow moulding machines |
| 8477.3020 | ---注射吹塑机 | 5 | 30 | 17 | 17 | 台 | | ---Injection blow moulding machines |
| 8477.3090 | ---其他 | 5 | 30 | 17 | 17 | 台 | | ---Other |
| | -真空模塑机器及其他热成型机器: | | | | | | | -Vacuum moulding machines and other thermoforming machines: |
| 8477.4010 | ---塑料中空成型机 | 5 | 30 | 17 | 17 | 台 | | ---Plastics brideg-die-forming machines |
| 8477.4020 | ---塑料压延成型机 | 5 | 30 | 17 | 17 | 台 | | ---Plastics calender-forming machines |
| 8477.4090 | ---其他 | 5 | 30 | 17 | 17 | 台 | | ---Other |
| | -其他模塑或成型机器: | | | | | | | -Other machinery for moulding or otherwise forming: |
| 8477.5100 | --用于充气轮胎模塑或翻新的机器及内胎模塑或用其他方法成型的机器 | 5 | 30 | 17 | 17 | 台 | | --For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes |
| | --其他: | | | | | | | --Other: |
| 8477.5910 | ---三维打印机(3D 打印机) | 5 | 30 | 17 | 17 | 台 | | ---3D printing |
| 8477.5990 | ---其他 | 5 | 30 | 17 | 17 | 台 | | ---Other |
| 8477.8000 | -其他机器 | 5 | 30 | 17 | 17 | 台 | | -Other machinery |
| 8477.9000 | -零件 | 0 | 30 | 17 | 15 | 千克 | | -Parts |
| **84.78** | **本章其他税目未列名的烟草加工及制作机器:** | | | | | | | **Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter:** |
| 8478.1000 | -机器 | 5 | 30 | 17 | 17 | 台 | O | -Machinery |
| 8478.9000暂 | -零件 | 5 | 30 | 17 | 15 | 千克 | O | -Parts |
| **84.79** | **本章其他税目未列名的具有独立功能的机器及机械器具:** | | | | | | | **Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter:** |
| | -公共工程用机器: | | | | | | | -Machinery for public works, building or the like: |
| | ---摊铺机: | | | | | | | ---Spreading machines: |
| 8479.1021 | ----沥青混凝土摊铺机 | 8 | 30 | 17 | 17 | 台 | O | ----Machines for spreading bituminous concrete |
| 8479.1022 | ----稳定土摊铺机 | 8 | 30 | 17 | 17 | 台 | | ----Stabilizer spreading machines |
| 8479.1029 | ----其他 | 8 | 30 | 17 | 17 | 台 | O | ----Other |
| 8479.1090 | ---其他 | 8 | 30 | 17 | 17 | 台 | | ---Other |

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|---|---|---|---|---|---|---|---|---|
| 8479.2000 | -提取、加工动物油脂或植物固定油脂的机器 | 10 | 30 | 17 | 17 | 台 | A | -Machinery for the extraction or preparation of animal or fixed vegetable fats or oils |
| 8479.3000 | -木碎料板或木纤维板的挤压机及其他木材或软木处理机 | 10 | 30 | 17 | 17 | 台 | | -Presses for the manufacture of particle board or fibre building board or wood or other ligneous materials and other machinery for treating wood or cork |
| 8479.4000暂 | -绳或缆的制造机器 | 5 | 30 | 17 | 17 | 台 | | -Rope or cable-making machines |
| | -未列名工业机器人： | | | | | | | -Industrial robots, not elsewhere specified or included: |
| 8479.5010 | ---多功能工业机器人 | 0 | 20 | 17 | 17 | 台 | | ---Industrial robots for multiple uses |
| 8479.5090 | ---其他 | 0 | 30 | 17 | 17 | 台 | | ---Other |
| 8479.5090 10 | 机器人,末端操纵装置[能处理高能炸药或能抗大于$5\times10^4$戈瑞(硅)辐射的] | 0 | 30 | 17 | 17 | 台 | 3 | Robots, end-control devices (capable of handling high-energy explosives or resisting radiance > $5\times10^4$Gy (Si)) |
| 8479.5090 90 | 其他工业机器人(多功能工业机器人除外) | 0 | 30 | 17 | 17 | 台 | | Other industrial robots (other than multiple-functional industrial robots) |
| 8479.6000 | -蒸发式空气冷却器 | 10 | 30 | 17 | 17 | 台 | A | -Evaporative air coolers |
| | -旅客登机(船)桥： | | | | | | | -Passenger boarding (boats) bridge use at airport: |
| 8479.7100 | --用于机场的 | 0 | 30 | 17 | 17 | 台 | A | --Of a kind used in airports |
| 8479.7900 | --其他 | 0 | 30 | 17 | 17 | 台 | A | --Other |
| | -其他机器及机械器具： | | | | | | | -Other machines and mechanical appliances: |
| | --处理金属的机械,包括线圈绕线机： | | | | | | | --For treating metal, including electric wire coil-winders: |
| 8479.8110 | ---绕线机 | 9.5 | 30 | 17 | 17 | 台 | | ---Filament winding machines |
| 8479.8190 | ---其他 | 9.5 | 30 | 17 | 17 | 台 | | ---Other |
| 8479.8200 | --混合、搅拌、轧碎、研磨、筛选、均化或乳化机器 | | 30 | 17 | 15 | 台 | | --Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines |
| 8479.8200 10 | 两用物项管制搅拌器(耐腐蚀热交换器、搅拌器用,带搅拌的发酵罐) | 7 | 30 | 17 | 17 | 台 | 3 | Beaters subject to regulations of sensitive item (Rot-proof heat exchanger and ferment jar for use of beater) |
| 8479.8200暂 20 | 用于废物和废水处理的混合、搅拌、轧碎、研磨、筛选、均化或乳化机器 | 5 | 30 | 17 | 17 | 台 | | For mixed waste and wastewater treatment, mixing, crushing, grinding, screening, homogenizing or emulsifying machine |
| 8479.8200 90 | 其他混合、搅拌、轧碎、研磨机器(包括筛选、均化、乳化机器) | 7 | 30 | 17 | 17 | 台 | | Other mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines |
| | --其他： | | | | | | | --Other: |
| 8479.8910 | ---船舶用舵机及陀螺稳定器 | 0 | 14 | 17 | 17 | 台 | | ---Steering and rudder equipment or gyroscopic stabilizers for ships |
| 8479.8920 | ---空气增湿器及减湿器 | 0 | 70 | 17 | 17 | 台 | | ---Air humidifiers or dehumidifiers |
| 8479.8940 | ---邮政用包裹、印刷品分拣设备 | 0 | 30 | 17 | 17 | 台 | A | ---Bundle and printed matter sorting machines used in post offices |
| 8479.8950 | ---放射性废物压实机 | 0 | 30 | 17 | 17 | 台 | | ---Presses for radioactive waste material |
| | ---在印刷电路电路板上装配元器件的机器： | | | | | | | ---Machines for assemblying elements on printed circuit boards: |
| 8479.8961 | ----自动插件机 | 0 | 30 | 17 | 17 | 台 | A | ----Automatic plug-in machines |
| 8479.8962 | ----自动贴片机 | 0 | 30 | 17 | 17 | 台 | A | ----Automatic coreslice adhering machines |
| 8479.8969 | ----其他 | 0 | 30 | 17 | 17 | 台 | A | ----Other |
| | ---其他： | | | | | | | ---Other: |
| 8479.8992 | ----自动化立体仓储设备 | 0 | 30 | 17 | 17 | 台 | A | ----Three-dimensional automatic warehouse equipmentt |
| 8479.8999 | ----其他 | 0 | 30 | 17 | 15 | 台 | | ----Other |
| 8479.8999 10 | 用于光盘生产的金属母盘生产设备(具有独立功能的) | 0 | 30 | 17 | 17 | 台 | 6A | Metal master production equipment for CD production (having independent functions) |
| 8479.8999 20 | 用于光盘生产的粘合机(具有独立功能的) | 0 | 30 | 17 | 17 | 台 | A | Fusing machine for CD production (having independent functions) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8479.8999 30 | 用于光盘生产的真空金属溅镀机(具有独立功能的) | 0 | 30 | 17 | 17 | 台 | A | Vacuum metal-splashers for CD production (having independent functions) |
| 8479.8999 40 | 保护胶涂覆机及染料层旋涂机(光盘生产用,具有独立功能的) | 0 | 30 | 17 | 17 | 台 | A | Protective rubber-coating machine and dye-layer spin-coating machine (for CD production, having independent functions) |
| 8479.8999 51 | 等静压压力机(两用物项管制机器及机械器具) | 0 | 30 | 17 | 17 | 台 | 3 | Isostatic press (Dual-use items control machines and mechanical appliances) |
| 8479.8999 52 | 生物反应器(两用物项管制机器及机械器具) | 0 | 30 | 17 | 17 | 台 | 3 | Biological reactor (Dual-use items control machines and mechanical appliances) |
| 8479.8999 53 | 恒化器(两用物项管制机器及机械器具) | 0 | 30 | 17 | 17 | 台 | 3 | Chemostat (Dual-use items control machines and mechanical appliances) |
| 8479.8999 54 | 连续灌流系统(两用物项管制机器及机械器具) | 0 | 30 | 17 | 17 | 台 | 3 | Continuous langendorff (Dual-use items control machines and mechanical appliances) |
| 8479.8999 55 | 三坐标或多坐标联动和程控的纤维缠绕机(两用物项管制机器及机械器具) | 0 | 30 | 17 | 17 | 台 | 3 | Filament winding Machines coordinated and programmed in three or more axes, (Dual-use items control machines and mechanical appliances) |
| 8479.8999 59 | 其他两用物项管制机器及机械器具 | 0 | 30 | 17 | 17 | 台 | 3 | Other dual-use items control machines and mechanical appliances |
| 8479.8999 60 | 绕线机(能卷绕直径在75mm至400mm、长度为600mm或更长的) | 0 | 30 | 17 | 17 | 台 | 3A | winding machines (capable of winding wire diameter 75mm~400mm, length≥600mm) |
| 8479.8999 90 | 本章其他未列名机器及机械器具(具有独立功能的) | 0 | 30 | 17 | 17 | 台 | A | Machines and mechanical appliances having independent functions, not specified or included elsewhere in this Chapter |
| | -零件: | | | | | | | -Parts: |
| 8479.9010 | ---船舶用舵机及陀螺稳定器用 | 0 | 14 | 17 | 17 | 千克 | | ---Of the machines of subheading No.8479.8910 |
| 8479.9020 | ---空气增湿器及减湿器用 | 0 | 70 | 17 | 17 | 千克 | | ---Of the machines of subheading No.8479.8920 |
| 8479.9090 | ---其他 | 0 | 20 | 17 | 15 | 千克 | | ---Other |
| 8479.9090 10 | 绕线机的精密芯轴(专用于编号8479899060绕线机的精密芯轴) | 0 | 20 | 17 | 15 | 千克 | 3 | Precision mandrels for winding machines (precision mandrels used exclusively for No.84798990.60 winding machines) |
| 8479.9090 90 | 税目84.79所列机器的其他零件 | 0 | 20 | 17 | 15 | 千克 | | Other parts of machiners of heading No.84.79 |
| **84.80** | **金属铸造用型箱;型模底板;阳模;金属用型模(锭模除外)、硬质合金、玻璃、矿物材料、橡胶或塑料用型模:** | | | | | | | **Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics:** |
| 8480.1000 | -金属铸造用型箱 | 10 | 20 | 17 | 17 | 千克 | | -Moulding boxes for metal foundry |
| 8480.2000 | -型模底板 | 8 | 20 | 17 | 17 | 千克 | | -Mould bases |
| 8480.3000 | -阳模 | 10 | 20 | 17 | 17 | 千克 | | -Moulding patterns |
| | -金属、硬质合金用型模: | | | | | | | -Moulds for metal or metal carbides: |
| | --注模或压模: | | | | | | | --Injection or compression types: |
| 8480.4110 | ---压铸模 | 8 | 20 | 17 | 17 | 千克 | | ---Die-casting mould |
| 8480.4120 | ---粉末冶金用压模 | 8 | 20 | 17 | 17 | 千克 | | ---Die-casting mould use for powder metallurgy |
| 8480.4190 | ---其他 | 8 | 20 | 17 | 17 | 千克 | | ---Other |
| 8480.4900 | --其他 | 8 | 20 | 17 | 17 | 千克 | | --Other |
| 8480.5000 | -玻璃用型模 | 8.4 | 20 | 17 | 17 | 套/千克 | | -Moulds for glass |
| 8480.6000 | -矿物材料用型模 | 8.4 | 20 | 17 | 17 | 套/千克 | | -Moulds for mineral materials |
| | -塑料或橡胶用型模: | | | | | | | -Moulds for rubber or plastics: |
| | --注模或压模: | | | | | | | --Other: |
| 8480.7110 | ---硫化轮胎用囊式型模 | 0 | 20 | 17 | 17 | 套/千克 | | ---Tyre vulcanizing mould for capsule type (injection or compression types) |
| 8480.7190 | ---其他 | 0 | 20 | 17 | 15 | 套/千克 | | ---Other |
| 8480.7190 10 | 用于光盘生产的专用模具(注模或压模) | 0 | 20 | 17 | 17 | 套/千克 | | Injection molds for CD production (injection or compression types) |
| 8480.7190 90 | 其他塑料或橡胶用注模或压模 | 0 | 20 | 17 | 17 | 套/千克 | | Other injection or compression types for rubber or plastics |

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|---|---|---|---|---|---|---|---|---|
| 8480.7900 | --其他 | 5 | 20 | 17 | 15 | 套/千克 | | --Other |
| 8480.7900 10 | 农用双壁波纹管生产线用其他模具 | 5 | 20 | 17 | 17 | 套/千克 | | Other molds for agricultural double-wall corrugated pipe production lines |
| 8480.7900 90 | 塑料或橡胶用其他型模 | 5 | 20 | 17 | 17 | 套/千克 | | Other moulds for rubber plastics |
| **84.81** | **用于管道、锅炉、罐、桶或类似品的龙头、旋塞、阀门及类似装置,包括减压阀及恒温控制阀:** | | | | | | | **Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves:** |
| 8481.1000 | -减压阀 | | 30 | 17 | 15 | 套/千克 | | -Pressure-reducing valves |
| 8481.1000[暂] 01 | 喷灌设备用减压阀(用于管道、锅炉、罐、桶或类似品的) | 2 | 30 | 17 | 15 | 套/千克 | | Pressure-reducing valves for spray irrigation equipment(used in pipes,boiler shells,tanks,vats or similar products) |
| 8481.1000 90 | 其他减压阀(用于管道、锅炉、罐、桶或类似品的) | 5 | 30 | 17 | 15 | 套/千克 | | Other pressure-reducing valves(used in pipes,boiler shells,thanks,vats or similar products) |
| | -油压或气压传动阀: | | | | | | | -Valves for oleohydraulic or pneumatic transmissions: |
| 8481.2010 | ---油压的 | 5 | 30 | 17 | 15 | 套/千克 | | ---For oleohydraulic transmissions |
| 8481.2020 | ---气压的 | 5 | 30 | 17 | 15 | 套/千克 | | ---For pneumatic transmissions |
| 8481.3000 | -止回阀 | 5 | 30 | 17 | 15 | 套/千克 | | -Check (nonreturn) valves |
| 8481.4000 | -安全阀或溢流阀 | 5 | 30 | 17 | 15 | 套/千克 | | -Safety or relief valves |
| | -其他器具: | | | | | | | -Other appliances: |
| | ---换向阀: | | | | | | | ---Directional valve: |
| 8481.8021 | ----电磁式 | 7 | 30 | 17 | 15 | 套/千克 | | ----Electromagnetic |
| 8481.8021 10 | 两用物项管制的电磁式换向阀 | 7 | 30 | 17 | 15 | 套/千克 | 3 | Electromagnetic directional valve of dual-use items control |
| 8481.8021 90 | 其他电磁式换向阀(用于管道、锅炉、罐、桶或类似品的) | 7 | 30 | 17 | 15 | 套/千克 | | Other electromagnetic selector valve(used for tubing,boilers,Cans, barrels or similar products) |
| 8481.8029 | ----其他 | 7 | 30 | 17 | 15 | 套/千克 | | ----Other |
| 8481.8029 10 | 两用物项管制的其他换向阀 | 7 | 30 | 17 | 15 | 套/千克 | 3 | Other selector valve of dual-use items control |
| 8481.8029 90 | 其他换向阀(用于管道、锅炉、罐、桶或类似品的) | 7 | 30 | 17 | 15 | 套/千克 | | Other selector valve(used for tubing,boilers,Cans, barrels or similar products) |
| | ---流量阀: | | | | | | | ---Flow control valves: |
| 8481.8031 | ----电子膨胀阀 | 7 | 30 | 17 | 15 | 套/千克 | | ----Electronic expansion valves |
| 8481.8031 10 | 两用物项管制的电子膨胀流量阀 | 7 | 30 | 17 | 15 | 套/千克 | 3 | Electronic expansion flow valve of dual-use items control |
| 8481.8031 90 | 其他电子膨胀流量阀(用于管道、锅炉、罐、桶或类似品的) | 7 | 30 | 17 | 15 | 套/千克 | | Other electronic expansion flow valve(used for tubing,boilers,Cans, barrels or similar products) |
| 8481.8039 | ----其他 | 7 | 30 | 17 | 15 | 套/千克 | | ----Other |
| 8481.8039 10 | 两用物项管制的其他流量阀 | 7 | 30 | 17 | 15 | 套/千克 | 3 | Other flow control valve of sensitive items control |
| 8481.8039 90 | 其他流量阀(用于管道、锅炉、罐、桶或类似品的) | 7 | 30 | 17 | 15 | 套/千克 | | Other flow control valve(used for tubing, boilers, Cans, barrels or similar products) |
| 8481.8040[暂] | ---其他阀门 | 5 | 30 | 17 | 15 | 套/千克 | | ---Other valve |
| 8481.8040[暂] 10 | 两用物项管制的其他阀门 | 5 | 30 | 17 | 15 | 套/千克 | 3 | Other valve of sensitive items control |
| 8481.8040[暂] 90 | 其他阀门(用于管道、锅炉、罐、桶或类似品的) | 5 | 30 | 17 | 15 | 套/千克 | | Other valve(used for tubing,boilers,Cans, barrels or similar products) |
| 8481.8090 | ---其他 | 5 | 50 | 17 | 15 | 套/千克 | | ---Other |
| | -零件: | | | | | | | -Parts: |
| 8481.9010[暂] | ---阀门用 | 4 | 30 | 17 | 15 | 千克 | | ---Of valves |
| 8481.9090 | ---其他 | 8 | 50 | 17 | 15 | 千克 | | ---Other |
| **84.82** | **滚动轴承:** | | | | | | | **Ball or roller bearings:** |
| | -滚珠轴承: | | | | | | | -Ball bearings: |
| 8482.1010 | ---调心球轴承 | 8 | 20 | 17 | 15 | 套 | | ---Self-aliging ball bearing |
| 8482.1020 | ---深沟球轴承 | 8 | 20 | 17 | 15 | 套 | | ---Deep groove ball bearing |

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|---|---|---|---|---|---|---|---|---|
| 8482.1030 | ---角接触轴承 | 8 | 20 | 17 | 15 | 套 | | ---Angular contact ball bearing |
| 8482.1040 | ---推力球轴承 | 8 | 20 | 17 | 15 | 套 | | ---Thrust ball bearing |
| 8482.1040暂 10 | 飞机发动机用外径 30CM 的推力球轴承(滚珠轴承) | 1 | 20 | 17 | | 套 | | Thrust ball bearing for airplane engine, external diameter =30cm |
| 8482.1040 90 | 其他推力球轴承(滚珠轴承) | 8 | 20 | 17 | | 套 | | Other thrust ball bearing |
| 8482.1090 | ---其他 | 8 | 20 | 17 | 15 | 套 | | ---Other |
| 8482.2000 | -锥形滚子轴承,包括锥形滚子组件 | 8 | 20 | 17 | 15 | 套 | | -Tapered roller bearings, including cone and tapered roller assemblies |
| 8482.3000暂 | -鼓形滚子轴承 | 6 | 20 | 17 | 15 | 套 | | -Spherical roller bearings |
| 8482.4000暂 | -滚针轴承 | 6 | 20 | 17 | 15 | 套 | | -Needle roller bearings |
| 8482.5000暂 | -其他圆柱形滚子轴承 | 8 | 20 | 17 | 15 | 套 | | -Other cylindrical roller bearings |
| 8482.5000暂 10 | 三环、二环偏心滚动轴承 | 4 | 20 | 17 | 15 | 套 | | Tricyclic or bicyclic eccentric rolling bearing |
| 8482.5000 90 | 其他圆柱形滚子轴承 | 8 | 20 | 17 | 15 | 套 | | Other cylindrical roller bearings |
| 8482.8000 | -其他,包括球、柱混合轴承 | 8 | 20 | 17 | 15 | 套 | | -Other, including combined ball/roller bearings |
| | -零件: | | | | | | | -Parts: |
| 8482.9100暂 | --滚珠、滚针及滚柱 | 6 | 20 | 17 | 15 | 千克 | | --Balls, needles and rollers |
| 8482.9900暂 | --其他 | 3 | 20 | 17 | 15 | 千克 | | --Other |
| **84.83** | **传动轴(包括凸轮轴及曲柄轴)及曲柄;轴承座及滑动轴承;齿轮及齿轮传动装置;滚珠或滚子螺杆传动装置;齿轮箱及其他变速装置,包括扭矩变换器;飞轮及滑轮,包括滑轮组;离合器及联轴器(包括万向节):** | | | | | | | **Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):** |
| | -传动轴(包括凸轮轴及曲柄轴)及曲柄: | | | | | | | -Transmission shafts (including cam shafts and crank shafts) and cranks: |
| | ---船舶用传动轴: | | | | | | | ---Transmission shafts for ships: |
| 8483.1011 | ----柴油机曲轴 | 6 | 14 | 17 | 17 | 个 | | ----Crank shaft for diesel engine |
| 8483.1019 | ----其他 | 6 | 14 | 17 | 17 | 个 | | ----Other |
| 8483.1090 | ---其他 | 6 | 30 | 17 | 17 | 个 | | ---Other |
| 8483.2000 | -装有滚珠或滚子轴承的轴承座 | 6 | 30 | 17 | 15 | 个 | | -Bearing housings, incorporating ball or roller bearings |
| 8483.3000暂 | -未装滚珠或滚子轴承的轴承座;滑动轴承 | 4 | 30 | 17 | 15 | 个 | | -Bearing housings, not incorporating ball or roller bearings; plain shaft bearings |
| 8483.3000暂 10 | 磁悬浮轴承(轴承组合件,由悬浮在充满阻尼介质的环形磁铁组成) | 4 | 30 | 17 | 15 | 个 | 3 | Magnetic suspension bearing (assembly of bearing, compased of circular magnets of supending in filled with damping mediun) |
| 8483.3000暂 20 | 轴承/阻尼器(安装在阻尼器上的具有枢轴/盖的轴承) | 4 | 30 | 17 | 15 | 个 | 3 | Bearings dampers (installed on the bearing with a pivot lid on the damper) |
| 8483.3000暂 90 | 其他未装有滚珠或滚子轴承的轴承座;其他滑动轴承 | 4 | 30 | 17 | 15 | 个 | | Other bearing housing not incorporalins ball or rouer bearings;other plain shaft bearins |
| | -齿轮及齿轮传动装置,但单独进口或出口的带齿的轮、链轮及其他传动元件除外;滚珠或滚子螺杆传动装置;齿轮箱及其他变速装置,包括扭矩变换器: | | | | | | | -Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters: |
| 8483.4010 | ---滚子螺杆传动装置 | 8 | 30 | 17 | 17 | 个 | | ---Roller Screws |
| 8483.4020 | ---行星齿轮减速器 | 8 | 30 | 17 | 17 | 个 | | ---Planet decelerators |
| 8483.4090 | ---其他 | 8 | 30 | 17 | 17 | 个 | | ---Other |
| 8483.5000 | -飞轮及滑轮,包括滑轮组 | 8 | 30 | 17 | 15 | 个 | | -Flywheels and pulleys, including pulley blocks |
| 8483.6000 | -离合器及联轴器(包括万向节) | | 30 | 17 | 17 | 个 | | -Clutches and shaft couplings (including universal joints) |

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|---|---|---|---|---|---|---|---|---|
| 8483.6000暂 01 | 压力机用组合式湿式离合/制动器(离合扭矩为60kNM-300kNM,制动扭矩为30kNM-100kNM) | 4 | 30 | 17 | 17 | 个 | | Combined wet clutches / brakes for presses (the on-off torque is 60KNM ~ 300KNM and the braking torque is 30KNM ~ 100KNM) |
| 8483.6000 90 | 离合器及联轴器(包括万向节) | 8 | 30 | 17 | 17 | 个 | | Clutches and shaft couplings (including universal joints) |
| 8483.9000 | -单独报验的带齿的轮、链轮及其他传动元件;零件 | | 30 | 17 | 17 | 千克 | | -Toothed wheels, chain sprockets and other transmission elements presented separately; parts |
| 8483.9000暂 10 | 车用凸轮轴相位调节器(汽车发动机用) | 4 | 30 | 17 | 17 | 千克 | | Car camshaft phase regulator (car engine) |
| 8483.9000 90 | 税目84.83所列货品用其他零件(包括单独报验的带齿的轮、链轮及其他传动元件) | 8 | 30 | 17 | 17 | 千克 | | Other components for goods of heading 84.83 goods (toothed wheels, chain sprockets and other transmission components including separately presented) |
| **84.84** | **密封垫或类似接合衬垫,用金属片与其他材料制成或用双层或多层金属片制成;成套或各种不同材料的密封垫或类似接合衬垫,装于袋、套或类似包装内;机械密封件:** | | | | | | | **Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings mechanical seals:** |
| 8484.1000暂 | -密封垫或类似接合衬垫(用金属片与其他材料制成或用双层或多层金属片制成) | 5 | 30 | 17 | 17 | 千克 | | -Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal |
| 8484.2000暂 | -机械密封件 | 5 | 30 | 17 | | 千克 | | -Mechanical seals |
| 8484.2000暂 10 | 耐$UF_6$腐蚀的转动轴封(专门设计的真空密封装置,缓冲气体泄漏率1000$cm^3$/min) | 5 | 30 | 17 | 17 | 千克 | 3 | $UF_6$ resisting rotary shaft seals (specially designed vacuum airtight devices, rate of leakage of buffer gas 1000$cm^3$/min) |
| 8484.2000暂 20 | 转动轴封(专门设计的带有密封式进气口和出气口的转动轴封) | 5 | 30 | 17 | 17 | 千克 | 3 | Rotary shalt seals (specially designed shaft seals with an airtight inlet and outlet) |
| 8484.2000暂 30 | MLIS用转动轴封(专门设计的带密封进气口和出气口的转动轴封) | 5 | 30 | 17 | 15 | 千克 | 3 | Rotary shalt seals for MLIS(specially designed,shaft seals an airtight inlet and outlet) |
| 8484.2000暂 90 | 其他机械密封件 | 5 | 30 | 17 | 15 | 千克 | | Other mechanical seals |
| 8484.9000暂 | -其他 | 5 | 30 | 17 | 15 | 千克 | | -Other |
| **84.86** | **专用于或主要用于制造半导体单晶柱或晶圆、半导体器件、集成电路或平板显示器的机器及装置;本章注释九(三)规定的机器及装置,零件及附件:** | | | | | | | **Machines and apparatus of a kind used soldy or principally for the manufacture of semiconductor boules or wafors,semiconductor devices,electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9(C) to this chapter;Parts and accessories** |
| | -制造单晶柱或晶圆用的机器及装置: | | | | | | | -Machines and apparatus for the manvifacture of boules or wafers: |
| 8486.1010 | ---利用温度变化处理单晶硅的机器及装置 | 0 | 30 | 17 | 17 | 台 | | ---Machines and apparatus for the treatment of monocrystalline sillicon by aprocess involving a change of temperature |
| 8486.1020 | ---研磨设备 | 0 | 30 | 17 | 17 | 台 | | ---Grinding machines |
| 8486.1030 | ---切割设备 | 0 | 30 | 17 | 17 | 台 | | ---Sawing machines |
| 8486.1040 | ---化学机械抛光设备(CMP) | 0 | 30 | 17 | 17 | 台 | | ---Chemical mechanical polishers (CMP) |
| 8486.1090 | ---其他 | 0 | 30 | 17 | 17 | 台 | | ---other |
| | -制造半导体器件或集成电路用的机器及装置: | | | | | | | -Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuis: |
| 8486.2010 | ---氧化、扩散、退火及其他热处理设备 | 0 | 30 | 17 | 17 | 台 | | ---Diffusion, oxidatation annealing and other heat treatment equipment |
| | ---薄膜沉积设备: | | | | | | | ---Film deposition oquipment: |
| 8486.2021 | ----化学气相沉积装置(CVD) | 0 | 30 | 17 | 17 | 台 | | ----Chemical Vapor Deposition (CVD) equipment |
| 8486.2022 | ----物理气相沉积装置(PVD) | 0 | 30 | 17 | 17 | 台 | | ----Physical Vapour Deposition (PVD) equipment |
| 8486.2029 | ----其他 | 0 | 30 | 17 | 17 | 台 | | ----Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | ---将电路图投影或绘制到感光半导体材料上的装置： | | | | | | | ---Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials： |
| 8486.2031 | ----分步重复光刻机(步进光刻机) | 0 | 100 | 17 | 17 | 台 | | ----step and repeat alignersw |
| 8486.2039 | ----其他 | 0 | 100 | 17 | 17 | 台 | | ----Other |
| | ---刻蚀及剥离设备： | | | | | | | ---Etching and stripoing equipment： |
| 8486.2041 | ----等离子体干法刻蚀机 | 0 | 30 | 17 | 17 | 台 | | ----Dry plasma etching |
| 8486.2049 | ----其他 | 0 | 30 | 17 | 17 | 台 | | ----Other |
| 8486.2050 | ---离子注入机 | 0 | 11 | 17 | 17 | 台 | | ---Ion Implanters |
| 8486.2090 | ---其他 | 0 | 30 | 17 | 17 | 台 | | ---Other |
| | -制造平板显示器用的机器及装置： | | | | | | | -Machines and apparatus for the manufacture of flat panel displays： |
| 8486.3010 | ---扩散、氧化、退火及其他热处理设备 | 0 | 30 | 17 | 17 | 台 | | ---Oxidatation diffusinon annealing and other heat treatment equipment |
| | ---薄膜沉积设备： | | | | | | | ---Film deposition equipment： |
| 8486.3021 | ----化学气相沉积设备(CVD) | 0 | 30 | 17 | 17 | 台 | | ---- Chemical vapour deposition (CVD) equipment |
| 8486.3022 | ----物理气相沉积设备(PVD) | 0 | 30 | 17 | 17 | 台 | | ----Physical Vapour Deposition (PVD) equipment |
| 8486.3029 | ----其他 | 0 | 30 | 17 | 17 | 台 | | ----Other |
| | ---将电路图投影或绘制到感光半导体材料上的装置： | | | | | | | ---Apparatus for the projection or drawing of circuit patterns on sensitized stmiconductor materials： |
| 8486.3031 | ----分布重复光刻机 | 0 | 100 | 17 | 17 | 台 | | ----Step and repeat alignersw |
| 8486.3039 | ----其他 | 0 | 100 | 17 | 17 | 台 | | ----Other |
| | ---湿法蚀刻、显影、剥离、清洗装置： | | | | | | | ---Apparatus for wet-etching developing stripping or cleaning： |
| 8486.3041[暂] | ----超声波清洗装置 | 5 | 30 | 17 | 17 | 台 | | ----Ultrasonic apparatus for cleaning |
| 8486.3049 | ----其他 | 0 | 30 | 17 | 17 | 台 | | ----Other |
| 8486.3090 | ---其他 | 0 | 30 | 17 | 17 | 台 | | ---Other |
| | -本章注释九(三)规定的机器及装置： | | | | | | | -Machines and apparatus specified in Note 9 (c) to this chapter： |
| 8486.4010 | ---主要用于或专用于制作和修复掩膜版或投影掩膜版的装置 | 0 | 70 | 17 | 17 | 台 | | ---Apparatus solely or principally of a kind used for the manufacture or repair of masks and reticles |
| | ---主要用于或专有于装配与封装半导体器件或集成电路的设备： | | | | | | | ---Machines solely or principally of a kind used for assembling or encapsulating semiconductor devices or electronic integrated circuits： |
| 8486.4021 | ----塑封机 | 42,33 | 30 | 17 | 17 | 台 | | ----Plastics encapsulating machines |
| 8486.4022 | ----引线键合装置 | | 30 | 17 | 17 | 台 | | ----Wire bonders |
| 8486.4022[暂] 10 | 全自动铝丝焊接机(主要用于或专用于装配与封装半导体器件和集成电路的设备) | ① | 30 | 17 | 17 | 台 | | Automatic aluminum foil welding apparatus (machines solely or principally of a kind used for assembling or encapsulating semiconductor devices or electronic integrated circuits) |
| 8486.4022[暂] 20 | 全自动铜丝焊接机(主要用于或专用于装配与封装半导体器件和集成电路的设备) | ② | 30 | 17 | 17 | 台 | | Full automatic wire welding machine (mainly for or dedicated to the assembly and packaging of semiconductor devices and integrated circuits equipment) |
| 8486.4022[暂] 30 | 全自动金丝焊接机(主要用于或专用于装配与封装半导体器件和集成电路的设备) | ③ | 30 | 17 | 17 | 台 | | Fully automatic gold wire welding machine (mainly for or dedicated to theassembly and packaging of semiconductor devices and integrated circuitsequipment) |
| 8486.4022 90 | 其他引线键合装置(主要用于或专用于装配与封装半导体器件和集成电路的设备) | 67,53 | 30 | 17 | 17 | 台 | | Other wire bonders(machines solely or principally of a kind used for assembling or encapsulating semiconductor devices or electronic integrated circuits) |
| 8486.4029 | ----其他 | 0 | 17 | 17 | 17 | 台 | | ----Other |

① 8486.4022 暂定税率为:6%(7月1日起取消,按新政策执行)

② 8486.4022 暂定税率为:6%(7月1日起取消,按新政策执行)

③ 8486.4022 暂定税率为:6%(7月1日起取消,按新政策执行)

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | ---主要用于或专用于升降、装卸、搬运单晶柱、晶圆、半导体器件、集成电路或平板显示器的装置： | | | | | | | ---Apparatus solely or principally of a kind used for lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays： |
| 8486.4031 | ----集成电路工厂专用的自动搬运机器人 | 0 | 20 | 17 | 17 | 台 | | ----Automated material handling machines solely or principally of a kind used in the electronic integrated circuits factories |
| 8486.4039 | ----其他 | 42.33 | 30 | 17 | 17 | 台 | | ----Other |
| | -零件及附件： | | | | | | | -Parts and accessories： |
| 8486.9010 | ---升降、搬运、装卸机器用(自动搬运设备用除外) | 38.25 | 30 | 17 | 17 | 千克 | | ---Of machines for lifting, handling, loading or unloading (other than automated material handling machines) |
| 8486.9020 | ---引线键合装置用 | 45.3 | 30 | 17 | 17 | 千克 | | ---Of wire bonders |
| | ---其他： | | | | | | | ---Other： |
| 8486. 9091 | ----带背板的溅射靶材组件 | 0 | 17 | 17 | 17 | 千克 | | With the backplane of the sputtering target assembly |
| 8486. 9099 | ----其他税目 84. 86 项下商品用零件和附件 | 0 | 17 | 17 | 17 | 千克 | | ----Parts and accessories of heading No.84. 86 |
| **84. 87** | **本章其他税目未列名的机器零件，不具有电气接插件、绝缘体，线圈、触点或其他电气器材特征的：** | | | | | | | **Machinery parts, not containing electrical connectors insulators, coils, contacts or other eledrical features, not specified or included cleswhere in this chopter：** |
| 8487. 1000 | -船用推进器及桨叶 | 6 | 14 | 17 | 17 | 千克 | | -Ships'or boats'propellers and blades therefor |
| 8487. 9000 | -其他 | 8 | 30 | 17 | 15 | 千克 | | -other |

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# 第八十五章
# 电机、电气设备及其零件;录音机及放声机、电视图像、声音的录制和重放设备及其零件、附件

# Chapter 85
# Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

**注释:**

一、本章不包括:

(一)电暖的毯子、褥子、足套及类似品,电暖的衣服、靴、鞋、耳套或其他供人穿戴的电暖物品;

(二)税目 70.11 的玻璃制品;

(三)税目 84.86 的机器及装置;

(四)用于医疗、外科、牙科或兽医的真空设备(税目 90.18)

(五)第九十四章的电热家具。

二、税目 85.01 至 85.04 不适用于税目 85.11、85.12、85.40、85.41 或 85.42 的货品,但金属槽汞弧整流器仍归入税目 85.04。

三、税号 85.07 所称"蓄电池",包括与其一同报验的辅助元件,这些辅助元件具有储电、供电功能,或保护蓄电池免遭损坏,例如,电路连接器、温控装置(例如,热敏电阻)及电路保护装置,也可包括蓄电池的部分保护外壳。

四、税目 85.09 仅包括通常供家用的下列电动器具:

(一)任何重量的地板打蜡机、食品研磨机及食品搅拌器、水果或蔬菜的榨汁机;

(二)重量不超过 20 千克的其他机器。

但该税目不适用于风机、风扇或装有风扇的通风罩及循环气罩(不论是否装有过滤器)(税目 84.14)、离心干衣机(税目 84.21)、洗碟机(税目 84.22)、家用洗衣机(税目84.50)、滚筒式或其他形式的熨烫机器(税目 84.20 或 84.51)、缝纫机(税目 84.52)、电剪子(税目 84.67)或电热器具(税目 85.16)。

五、税目 85.23 所称:

(一)"固态、非易决性存储器件"(例如,"闪存卡"或"电子闪存卡",是指带有接口的存储器件,共在同一壳体内包含一块或多块闪存(FLASH $E^2$ PROM),以集成电路的形式装配在一块印刷电路板上。它们可以包括一个集成电路形式的控制器及分立无源元件,例如,电容器及电阻器;

(二)所称"智能卡"是指装有一块或多块集成电路微处理器、随机存取存储器(RAM)或只读存储器(ROM)芯片的卡。这些卡可带有触点、磁条或嵌入式天线,但不包含任何其他有源或无源电路元件。

**Notes:**

1. This Chapter does not cover:

(a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) Articles of glass of heading No. 70.11.

(c) Machines and apparaatus of heading 84.86;

(d) Vacuum apparatus of a kind used in medical, surgical, dencal or veterinary purposes (Heading No. 90.18);

(e) Electrically heated furniture of Chapter 94.

2. HeadingsNo. 85.01 to 85.04 do not apply to goods described in heading-No. 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in headingNo. 85.04.

3. Heading 85.07 called "battery", including auxiliary components together with its inspection, the auxiliary components has a power storage and power supply function, or protect the battery from damage, for example, circuit connector, temperature control device (e.g., thermistor) and circuit protection device, May also include a battery partial protection housing.

4. HeadingNo. 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

(a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (headingNo. 84.14), centrifugal clothes-dryers (headingNo. 84.21), dish washing machines (headingNo. 84.22), household washing machines (headingNo. 84.50), roller or other ironing machines (heading-No. 84.20 or 84.51), sewing machines (headingNo. 84.52), electric scissors (headingNo. 84.67) or to electro-thermic appliances (heading-No. 85.16).

5. For the purposes of heading 85.23:

(a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH $E^2$PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or readonly memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

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六、税目 85.34 所称“印刷电路”,是指采用各种印制方法(例如,压印、覆镀、腐蚀)或采用“膜电路”工艺,将导线、接点或其他印制元件(例如,电感器、电阻器、电容器)按预定的图形单独或互相连接地印制在绝缘基片上的电路,但能够产生、整流、调制或放大电信号的元件(例如,半导体元件)除外。

所称“印刷电路”,不包括装有非印制元件的电路,也不包括单个的分立式电阻器、电容器及电感器,但印刷电路可配有非经印刷的连接元件。

用同样工艺制得的无源元件及有源元件组成的薄膜电路或厚膜电路应归入税目85.42。

七、税目 85.36 所称“光导纤维、光导纤维束或光缆用连接器”,是指在有线数字通讯设备中,简单机械地把光纤端部相连成一线的连接器。它们不具备请如对信号进行放大、再生或修正等其他功能。

八、税目 85.37 不包括电视接收机或其他电气设备用的无绳红外遥控器(税目 85.43)

九、税目 85.41 及 85.42 所称:

(一)“二极管、晶体管及类似的半导体器件”,是指那些依靠外加电场引起电阻率的变化而进行工作的半导体器件。

(二)“集成电路”,是指:

1. 单片集成电路,即电路元件(二极管、晶体管、电阻器、电容器、电感器等)主要整体制作在一片半导体材料或化合物半导体材料(例如掺杂硅砷化镓、硅锗或磷化铟)基片的表面,并不可分割地连接在一起的电路。

2. 混合集成电路,即通过薄膜或厚膜工艺制得的无源元件(电阻器、电容器、电感器等)和通过半导体工艺制得的有源元件(二极管、晶体管、单片集成电路等)用互连或连接线不可分割地组合在同一绝缘基片(玻璃、陶瓷等)上的电路。这种电路也可包括分立元件。

3. 多芯片集成电路是由两个或多个单片集成电路不可分割地组合在一片或多片的绝缘基片上构成的电路,不论是否带有引线框架,但不带有其他有源或无源的电路元件。

4. 多元件集成电路(MCOs):由一个或多个单片、混合或多芯片集成电路以及下列至少一个元件组成:硅基传感器、执行器、振荡器、谐振器或其组件所构成的组合体,或者具有税目 85.32、85.33、85.41 所列商品功能的元件,或税目 85.04 的电感器。其像集成电路一样实际上不可分割地组合成一体,作为一种元件,通过引脚、引线、焊球、底面触点、凸点或导电压点进行连接,组装到印刷电路板(PCB)或其他载体上。

6. For the purposes of headingNo. 85.34 “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the “film circuit” technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce,rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression “printed circuits” does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances.

Thinor thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.42.

7. For the purpose of heading 85.36.“connectors for opticalfl bres,optical fibre bundles or cables”means connectors that simply mechanically align optical fibres end to end in a ligital line system.They perform on other function,such as the am plification,regeneration or modification of a signal.

8. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other elcctrical quipment (heading 85.43).

9. For the purposes of headings No. 85.41 and 85.42:

(a)“Diodes, transistors and similar semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b)“Electronic integrated circuits” are:

(i) Monolithic integrated circuits in which the circuit elements(diodes,transistors resistors capacitors,interconnections,etc) are created in the mass (essentially)and on the surface of a semiconductor or compound semiconductor materical (for example, doped silicon,gallium arsenide silicon,gemanium indium phospide)and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances,etc), obtained by thin-or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconne cltions or interconnecting cables on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly,whether or not on one or more insulating substrates,with or without leadframes,but with no other active or passive circuit elements.

(iv) Multi element integrated circuit (MCOs) is composed of one or more single, mixed or multi chip integrated circuit and at least containing one of the following components: the combination of silicon sensor, actuator, oscillator, resonator or its components, or with heading No.85.32, 85.33, 85.41 items of commodities listed in the function components. Inductor of heading 85.04. In fact, the same is inseparably integrated like integrated circuits, as an components, through the pin, lead wire, solder ball, bottom contact, bump or conductive pressure points are connected to the printed circuit board assembly (PCB) or other carrier,through the connecting of pins,leads, balls,lands,bumps,or pads.

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在本定义中：

(1)“元件”可以是分立的，独立制造后组装到多元件(MCO)的其余部分上，或者集成到其他元件内。

(2)“硅基”是指在硅基片上制造，或由硅材料制造而成，或者制造在集成电路裸片上。

(3)①硅基传感器是由在半导体材料内部或表面制作的微电子或机械结构组成，具有探测物理量和化学量并将其转换成电信号(因电特性变化或机械结构位移而产生)的功能。“物理量或化学量”与现实世界的现象相关，例如，压力、声波、加速度、振动、运动、方向、张力、磁场强度、电场强度、光、放射性、湿度、流量和化学浓度等。

②硅基执行器是由在半导体材料内部或表面制作的微电子或机械结构组成，具有将电信号转换成物理运动的功能。

③硅基谐振器是由在半导体材料内部或表面制作的微电子或机械结构组成，具有按预先设定的频率产生机械或电振荡的功能，频率取决于响应外部输入的结构的物理参数。

④硅基振荡器是有缘器件，由在半导体材料内部或表面制作的微电子或机械结构组成，具有按预先设定的频率产生机械或电振荡的功能，频率取决于这些结构的物理参数。

本注释所述物品在归类时，即使本目录其他税目涉及上述物品，尤其是物品的功能，仍应优先考虑归入税目 85.41 及 85.42。

十、税目 85.48 所称“废原电池、废原电池组及废蓄电池”，是指因破损、拆解、耗尽或其他原因而不能再使用，也不能再充电的电池。

子目注释：

子目号8 527.12 仅包括有内置放大器但无内置扬声器的盒式磁带放声机，不需外接电源即能工作，且外形尺寸不超过 170 毫米×100 毫米×45 毫米。

**For the purpose ot this definition:**

(i)“Components” may be discrete, manu factured independently then assembled onto the rest of the MCO, or integrated into other components.

(ij)“Silicon based” means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.

(iii) a)“Silicon based sensors” consist of microelectronic or meehanical strue tures that are created in the nlass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement 0f a mechanical structure.“Physical or chemical quan tities” relates tO real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioaclivity, humidity, flow, ehemi eals concentration, etc.

b)“Silicon based actuators” consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting e lectrical signals into physical movement.

c)“Silicon based resonators” are components that consist of microelec tronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in re sponse to an external input.

d)“Silicon based oscillators” are active components that consist of micro electronic or mechanical structures that are created in the mass or on the surface of a semieond uctor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings-No. 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

10. For the purposes of headingNo. 85.48, spent primary cells, “spent primary batteries and spent electric accumulators” are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

**Subheading Notes:**

Subheadings 8527.12 cover only cassetteplayers with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170mm ×100mm×45mm.

| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **85.01** | **电动机及发电机(不包括发电机组)：** | | | | | | | **Electric motors and generators (excluding generating sets):** |
| | -输出功率不超过 37.5 瓦的电动机： | | | | | | | -Motors of an output not exceeding 37.5W: |
| 8501.1010 | ---玩具用 | 24.5 | 80 | 17 | 17 | 台 | | ---For use in toys |
| | ---其他： | | | | | | | ---Other: |
| 8501.1091 | ----微电机，机座尺寸在 20 毫米及以上，但不超过 39 毫米 | | 70 | 17 | 17 | 台 | | ----Micromotors with a housing size of 20mm or more but not exceeding 39mm |
| 8501.1091[暂] 01 | 激光视盘机机芯精密微型电机(1 瓦≤功率<18 瓦，20mm≤直径≤30mm) | 5 | 70 | 17 | 17 | 台 | | Precision micromotors for the movement of laser disc players(1W ≤ power ≤ 18W, 20mm ≤ diameter ≤ 30mm) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8501.1091[暂] 02 | 摄像机、摄录一体机用精密微型电机(0.5瓦≤功率≤10瓦),20mm≤直径≤39mm) | 5 | 70 | 17 | 17 | 台 | | Micro motor with a video camera, camcorder (0.5W≤power≤10W), 20mm≤diameter≤39mm) |
| 8501.1091 90 | 其他机座最大尺寸在20mm至39mm微电机(输出功率不超过37.5瓦) | 9 | 70 | 17 | 17 | 台 | | Other micromotors with a housing size of 20mm or more but not exceeding 39mm (output≤37.5W) |
| 8501.1099 | ----其他 | | 35 | 17 | 17 | 台 | | ----Other |
| 8501.1099[暂] 01 | 功率≤0.5W非用于激光视盘机机芯的微型电机(圆柱形直径≤6mm,高≤25mm;扁圆型直径≤15mm,厚≤5mm) | 5 | 35 | 17 | 17 | 台 | | Micromotors, power≤0.5W, not for movements of laser disc players(cylindricd diameter≤6mm, high≤25mm; oblate diameter≤15mm, thick≤5mm) |
| 8501.1099[暂] 02 | 激光视盘机机芯用精密微型电机(0.5瓦≤功率≤2瓦),5mm≤直径≤20mm | 5 | 35 | 17 | 17 | 台 | | Precision micro motor with laser videodisc (0.5≤power≤2W), 5mm≤diameter≤20mm |
| 8501.1099[暂] 03 | 摄像机、摄录一体机、激光视盘机机芯用精密微型电机(0.5瓦≤功率≤2瓦,5mm≤直径<20mm或39mm<直径≤40mm) | 5 | 35 | 17 | 17 | 台 | | Precision micromotors for video camera, camcorder, movement of laser discplayers(0.5W≤power≤2W, 5mm≤Diameter<20mm Or 39 mm< diameter≤40 mm) |
| 8501.1099 90 | 其他微电机(输出功率不超过37.5瓦) | 9 | 35 | 17 | 17 | 台 | | Other micromotors(output power≤37.5W) |
| 8501.2000 | -交直流两用电动机,输出功率超过37.5瓦 | 12 | 35 | 17 | 17 | 台 | | -Universal AC/DC motors of an output exceeding 37.5 W |
| | -其他直流电动机;直流发电机: | | | | | | | -Other DC motors; DC generators: |
| 8501.3100 | --输出功率不超过750瓦 | 12 | 35 | 17 | 17 | 台 | | --Of an output not exceeding 750 W |
| 8501.3200 | --输出功率超过750瓦,但不超过75千瓦 | 10 | 35 | 17 | 17 | 台 | | --Of an output exceeding 750 W but not exceeding 75 kW |
| 8501.3300 | --输出功率超过75千瓦,但不超过375千瓦 | 5 | 35 | 17 | 17 | 台 | | --Of an output exceeding 75 kW but not exceeding 375 kW |
| 8501.3400 | --输出功率超过375千瓦 | 12 | 35 | 17 | 17 | 台 | | --Of an output exceeding 375 kW |
| 8501.4000 | -其他单相交流电动机 | 12 | 35 | 17 | 17 | 台 | | -Other AC motors, single-phase |
| | -其他多相交流电动机: | | | | | | | -Other AC motors, multi-phase: |
| 8501.5100 | --输出功率不超过750瓦 | 5 | 35 | 17 | 17 | 台 | | --Of an output not exceeding 750 W |
| 8501.5100 10 | 发电机(功率≥40瓦特,频率600至2000赫兹,谐波畸变低于10%等) | 5 | 35 | 17 | 17 | 台 | 3 | Generators (power≥40W, frequency=600~2000Hz, harmonic distortion<10%) |
| 8501.5100 90 | 其他输出功率≤750W多相交流电动机 | 5 | 35 | 17 | 17 | 台 | | Other AC motors, multi-phase, output power≤750W |
| 8501.5200 | --输出功率超过750瓦,但不超过75千瓦 | 10 | 35 | 17 | 17 | 台 | | --Of an output exceeding 750 W but not exceeding 75 kW |
| 8501.5300[暂] | --输出功率超过75千瓦 | | 35 | 17 | 17 | 台 | | --Of an output exceeding 75 kW |
| 8501.5300[暂] 10 | 高速(200km/h及以上)电力机车的交流异步牵引电动机 | 3 | 35 | 17 | 17 | 台 | | High speed(200km/h and above) AC electric locomotive traction motor |
| 8501.5300 90 | 其他功率>75kW多相交流电动机 | 12 | 35 | 17 | 17 | 台 | | Other AC electric motors, multi-phase, output power>75kW |
| | -交流发电机: | | | | | | | -AC generators (alternators): |
| 8501.6100 | --输出功率不超过75千伏安 | 5 | 30 | 17 | 17 | 台/千瓦 | | --Of an output not exceeding 75 kVA |
| 8501.6200 | --输出功率超过75千伏安,但不超过375千伏安 | 12 | 30 | 17 | 17 | 台/千瓦 | | --Of an output exceeding 75 KVA but not exceeding 375 kVA |
| 8501.6300 | --输出功率超过375千伏安,但不超过750千伏安 | 12 | 30 | 17 | 17 | 台/千瓦 | | --Of an output exceeding 375 KVA but not exceeding 750 kVA |
| | --输出功率超过750千伏安: | | | | | | | --Of an output exceeding 750 kVA: |
| 8501.6410 | ---输出功率超过750千伏安,但不超过350兆伏安 | | 30 | 17 | 17 | 台/千瓦 | 0 | ---Of an output exceeding 750 kVA but not exceeding 350 MVA |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8501.6410暂 10 | 由使用可再生燃料锅炉和涡轮机组驱动的交流发电机,750KVA<输出功率≤350MVA | 5 | 30 | 17 | 17 | 台/千瓦 | O | By the use of renewable fuel boiler and turbine drive the alternator, <750 kva power output of 350 mva or less |
| 8501.6410 90 | 其他750KVA<输出功率≤350MVA的交流发电机 | 10 | 30 | 17 | 17 | 台/千瓦 | O | Other<750 kva power output of 350 mva or less of the alternator |
| 8501.6420 | ---输出功率超过350兆伏安,但不超过665兆伏安 | | 14 | 17 | 17 | 台/千瓦 | O | ---Of an output exceeding 350 MVA but not exceeding 665 MVA |
| 8501.6420暂 10 | 由使用可再生燃料锅炉和涡轮机组驱动的交流发电机,350MVA<输出功率≤665MVA | 5 | 14 | 17 | 17 | 台/千瓦 | O | By the use of renewable fuel boiler and turbine drive the alternator, 350 mva power output of 665 mva or less |
| 8501.6420 90 | 其他350MVA<输出功率≤665MVA交流发电机 | 5.8 | 14 | 17 | 17 | 台/千瓦 | O | The other 350MVA<output power 665MVA AC generator |
| 8501.6430 | ---输出功率超过665兆伏安 | | 11 | 17 | 17 | 台/千瓦 | O | ---Of an output exceeding 665 MVA |
| 8501.6430暂 10 | 由使用可再生燃料锅炉和涡轮机组驱动的交流发电机,输出功率>665MVA | 5 | 11 | 17 | 17 | 台/千瓦 | O | By the use of renewable fuel boiler and turbine drive the alternator, output>665 mva |
| 8501.6430 90 | 其他输出功率>665MVA交流发电机 | 6 | 11 | 17 | 17 | 台/千瓦 | O | Other output power > 665MVA AC generator |
| **85.02** | **发电机组及旋转式变流机:** | | | | | | | **Electric generating sets and rotary converters:** |
| | -装有压燃式活塞内燃发动机(柴油或半柴油发动机)的发电机组: | | | | | | | -Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): |
| 8502.1100 | --输出功率不超过75千伏安 | 10 | 45 | 17 | 17 | 台/千瓦 | | --Of an output not exceeding 75 kVA |
| 8502.1200 | --输出功率超过75千伏安,但不超过375千伏安 | 10 | 45 | 17 | 17 | 台/千瓦 | O | --Of an output exceeding 75 kVA but not exceeding 375 kVA |
| | --输出功率超过375千伏安: | | | | | | | --Of an output exceeding 375 kVA: |
| 8502.1310 | ---输出功率超过375千伏安,但不超过2兆伏安 | 10 | 45 | 17 | 17 | 台/千瓦 | O | ---Of an output exceeding 375 kVA but not exceeding 2 MVA |
| 8502.1320 | ---输出功率超过2兆伏安 | 10 | 30 | 17 | 17 | 台/千瓦 | O | ---Of an output exceeding 2 MVA |
| 8502.2000 | -装有点燃式活塞内燃发动机的发电机组 | 10 | 45 | 17 | 17 | 台/千瓦 | | -Generating sets with spark-ignition internal combustion piston engines |
| | -其他发电机组: | | | | | | | -Other generating sets: |
| 8502.3100暂 | --风力驱动的 | 5 | 30 | 17 | 17 | 台/千瓦 | | --Wind-powered |
| 8502.3900 | --其他 | | 30 | 17 | 17 | 台/千瓦 | | --Other |
| 8502.3900暂 10 | 依靠可再生能源(太阳能、小水电、潮汐、沼气、地热能、生物质/余热驱动的汽轮机)生产电力的发电机组 | 5 | 30 | 17 | 17 | 台/千瓦 | | Rely on renewable energy (solar, small hydropower, tidal, methane gas, geothermal energy, biomass/waste heat driven turbine) in the production of electric power generating set |
| 8502.3900 90 | 其他发电机组(风力驱动除外) | 10 | 30 | 17 | 17 | 台/千瓦 | | Other units(except wind driven) |
| 8502.4000 | -旋转式变流机 | 10 | 30 | 17 | 17 | 台 | | -Electric rotary converters |
| **85.03** | **专用于或主要用于税目85.01或85.02所列机器的零件:** | | | | | | | **Parts suitable for use solely or principally with the machines of headingNo. 85.01 or 85.02:** |
| 8503.0010 | ---子目8501.1010及8501.1091所列电动机用 | 12 | 70 | 17 | 17 | 千克 | | ---Of the motors of subheading No.8501.1010 and 8501.1091 |
| 8503.0020 | ---子目8501.6420及8501.6430所列发电机用 | 3 | 11 | 17 | 17 | 千克 | | ---Of the generators of subheading No.8501.6420 and 8501.6430 |
| 8503.0030暂 | ---子目8502.3100所列发电机组用 | 1 | 30 | 17 | 17 | 千克 | | ---Of the generating sets of subheading No.8502.3100 |
| 8503.0090 | ---其他 | | 30 | 17 | 17 | 千克 | | ---Other |
| 8503.0090 10 | 电动机定子(用于真空中频率600-2000Hz、功率50-1000VA条件下) | 8 | 30 | 17 | 17 | 千克 | 3 | Motor stator(used under vacuum conditions, frequency range=600Hz~2000Hz, power=50VA~1000VA) |

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|---|---|---|---|---|---|---|---|---|
| 8503.0090暂 20 | 由使用可再生燃料锅炉和涡轮机组驱动的输出功率超过750千伏安不超过350兆伏安的交流发电机的零件 | 5 | 30 | 17 | 17 | 千克 | | The alternator output power is driven by the use of renewable fuel boiler and turbine unit more than 750 thousand ampere of not more than 350 MVA parts |
| 8503.0090暂 30 | 靠可再生能源(太阳能、小水电、潮汐、沼气、地热能、生物质/余热驱动的汽轮机)生产电力发电机组的零件 | 5 | 30 | 17 | 17 | 千克 | | Rely on renewable energy (solar, small hydropower, tidal, methane gas, geothermal energy, biomass/waste heat driven turbine) production power generating sets of parts |
| 8503.0090 90 | 其他电动机、发电机(组)零件 | 8 | 30 | 17 | 17 | 千克 | | Other parts of electric motors, generators and generating sets |
| **85.04** | **变压器、静止式变流器(例如整流器)及电感器:** | | | | | | | **Electrical transformers, static converters (for example, rectifiers) and inductors:** |
| | -放电灯或放电管用镇流器: | | | | | | | -Ballasts for discharge lamps or tubes: |
| 8504.1010 | ---电子镇流器 | 10 | 35 | 17 | 17 | 个 | | ---Electronic ballats |
| 8504.1090 | ---其他 | 10 | 35 | 17 | 17 | 个 | | ---Other |
| | -液体介质变压器: | | | | | | | -Liquid dielectric transformers: |
| 8504.2100 | --额定容量不超过650千伏安 | 10.5 | 50 | 17 | 17 | 个 | | --Having a power handling capacity not exceeding 650 kVA |
| 8504.2200 | --额定容量超过650千伏安,但不超过10兆伏安 | 12.6 | 50 | 17 | 17 | 个 | | --Having a power handling capacity exceeding 650 kVA but not exceeding 10 MVA |
| | --额定容量超过10兆伏安: | | | | | | | --Having a power handling capacity exceeding 10 MVA: |
| | ---额定容量超过10兆伏安,但小于400兆伏安: | | | | | | | ---Having a power handling capacity exceeding 10MVA but less than 400MVA: |
| 8504.2311 | ----额定容量超过10兆伏安,但小于220兆伏安 | 10 | 50 | 17 | 17 | 个 | | ----Having a power handling capacity exceding 10MVA but less than 220MVA |
| 8504.2312 | ----额定容量在220兆伏安及以上,但小于330兆伏安 | 10 | 50 | 17 | 17 | 个 | | ----Having a power handling capacity exceding 220MVA but less than 330MVA |
| 8504.2313 | ----额定容量在330兆伏安及以上,但小于400兆伏安 | 10 | 50 | 17 | 17 | 个 | | ----Having a power handling capacity exceding 330MVA but less than 400MVA |
| | ---额定容量在400兆伏安及以上: | | | | | | | ---Having a power handling capacity of 400 MVA or more: |
| 8504.2321 | ----额定容量在400兆伏安及以上,但小于500兆伏安 | 6 | 11 | 17 | 17 | 个 | | ----Having a power handling capacity exceding 400MVA but less than 500MVA |
| 8504.2329 | ----其他 | 6 | 11 | 17 | 17 | 个 | | ----Other |
| | -其他变压器: | | | | | | | -Other transformers: |
| | --额定容量不超过1千伏安: | | | | | | | --Having a power handling capacity not exceeding 1 kVA: |
| 8504.3110 | ---互感器 | 5 | 50 | 17 | 17 | 个 | | ---Mutual inductor |
| 8504.3190 | ---其他 | 5 | 50 | 17 | 17 | 个 | | ---Other |
| | --额定容量超过1千伏安,但不超过16千伏安: | | | | | | | --Having a power handling capacity exceeding 1kVA but not exceeding 16kVA: |
| 8504.3210 | ---互感器 | 5 | 50 | 17 | 17 | 个 | | ---Mutual inductor |
| 8504.3290 | ---其他 | 5 | 50 | 17 | 17 | 个 | | ---Other |
| | --额定容量超过16千伏安,但不超过500千伏安: | | | | | | | --Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA: |
| 8504.3310 | ---互感器 | 5 | 50 | 17 | 17 | 个/千克 | | ---Mutual inductor |
| 8504.3390 | ---其他 | 5 | 50 | 17 | 17 | 个/千克 | | ---Other |
| | --额定容量超过500千伏安: | | | | | | | --Having a power handling capacity exceeding 500 kVA: |
| 8504.3410 | ---互感器 | 14 | 50 | 17 | 17 | 个/千克 | | ---Mutual inductor |
| 8504.3490 | ---其他 | 14 | 50 | 17 | 17 | 个/千克 | | ---Other |

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|---|---|---|---|---|---|---|---|---|
| | -静止式变流器: | | | | | | | -Static converters: |
| | ---稳压电源: | | | | | | | ---Voltage-stabilized suppliers: |
| 8504.4013 | ----税目84.71所列机器用 | 0 | 40 | 17 | 17 | 个 | A | ----Of the machines of heading No. 84.71 |
| 8504.4014暂 | ----其他直流稳压电源,功率小于1千瓦,精度低于万分之一 | 3 | 80 | 17 | 17 | 个 | | ----Other DC voltage-stabilized suppliers, of a power of less than 1 kW and an accuracy of not better than 0.0001 |
| 8504.4015 | ----其他交流稳压电源,功率小于10千瓦,精度低于千分之一 | 0 | 80 | 17 | 17 | 个 | | ----Other AC voltage-stabilized suppliers, of a power of less than 10 kW and an accuracy of not better than 0.001 |
| 8504.4019 | ----其他 | 0 | 50 | 17 | 17 | 个 | | ----Other |
| 8504.4019 10 | 同位素电磁分离器离子源磁体电源(高功率直流型) | 0 | 50 | 17 | 17 | 个 | 3 | Ion source magnetic power suppliers of isotopioes electromagnetic separators (high-power, DC type) |
| 8504.4019 20 | 直流高功率电源(能8小时连续产生100V,500A电流,稳定度优于0.1%) | 0 | 50 | 17 | 17 | 个 | 3 | High-power DC power suppliers (capable of generating 100V, 500A current uninterrupted in 8 hours, stability better than 0.1%) |
| 8504.4019 30 | 高压直流电源(能8小时连续产生20kV,1A电流,稳定度优于0.2%) | 0 | 50 | 17 | 17 | 个 | 3 | High-voltage DC power suppliers (capable of generating 20KV, 1A current uninterrupted in 8 hours, stability better than 0.2%) |
| 8504.4019 40 | 同位素电磁分离器离子源高压电源 | 0 | 50 | 17 | 17 | 个 | 3 | Ion source high-voltage power suppliers of isotopies electromagnetic separators |
| 8504.4019 90 | 其他稳压电源 | 0 | 50 | 17 | 17 | 个 | | Other voltage-stabilized suppliers |
| 8504.4020 | ---不间断供电电源(UPS) | 83,67 | 50 | 17 | 17 | 台 | | ---Uninterrupted power suppliers |
| 8504.4030 | ---逆变器 | | 30 | 17 | 17 | 个 | | ---Inverter |
| 8504.4030 10 | 两用物项管制的逆变器(功率≥40瓦特,频率600至2000赫兹,谐波畸变低于10%等) | 83,67 | 30 | 17 | 17 | 个 | 3 | Inverter of sensitive items control(power≥40W,frequency=600Hz~2000Hz,harmonic distortion<10%) |
| 8504.4030暂 20 | 纯电动或混合动力汽车用逆变器模块,功率密度≥8千瓦/升 | 6 | 30 | 17 | 17 | 个 | | Pure electric or hybrid cars use inverter module, power density or 8kw/l |
| 8504.4030 90 | 其他逆变器 | 83,67 | 30 | 17 | 17 | 个 | | Other inverter |
| | ---其他: | | | | | | | ---Other: |
| 8504.4091暂 | ----具有变流功能的半导体模块 | 5 | 30 | 17 | 17 | 个 | | ----Semiconductor modules with a converting function |
| 8504.4091暂 10 | 具有变流功能的半导体模块(自动数据处理设备机器及组件、电讯设备用的) | 5 | 30 | 17 | | 个 | | Semi-conductor modules with converting function (for automatic data-processing machines and units as well as telecommunication equipments) |
| 8504.4091暂 90 | 其他具有变流功能的半导体模块 | 5 | 30 | 17 | | 个 | | Other Semi-conductor modules with converting function |
| 8504.4099 | ----其他 | | 30 | 17 | 17 | 个 | | ----Other |
| 8504.4099 10 | 静止式变流器(自动数据处理设备机器及组件、电讯设备用) | 0 | 30 | 17 | 17 | 个 | | Static converters(for automatic data processing machines and units thereof and telecommunication apparatus) |
| 8504.4099 20 | ITA产品用的印刷电路组件(包括外接组件,如符合PCMCIA标准的卡) | 0 | 30 | 17 | 17 | 个 | | Printed circuit assemblies for products falling within the ITA (including external assemblies, for example, cards in accordance with PCMCIA) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8504.4099 30 | 频率变换器(专用8503.009010电动机定子的频率变换器) | 83,67 | 30 | 17 | 17 | 个 | 3 | Frequency converters, specially, for stators of heading 8503.009010 |
| 8504.4099 40 | 两用物项管制的频率变换器(功率≥40瓦特,频率600至2000赫兹,谐波畸变低于10%等) | 83,67 | 30 | 17 | 17 | 个 | 3 | Frequency converters (power≥40W, frequency=600Hz~2000Hz, harmonic distortion<10%) |
| 8504.4099 50 | 电源(真空或受控环境感应炉用电源,额定输出功率≥5千瓦) | 83,67 | 30 | 17 | 17 | 个 | 3 | Power suppliers (for vacuum or atmosphere-controlled induction furnace, rated output power≥5kW) |
| 8504.4099 60 | 模块式电脉冲发生器(在15ms内输出电流>100A,密封在防尘罩内,温宽范围大) | 83,67 | 30 | 17 | 17 | 个 | 3 | Module-type electric pulse generator (output electric current>100A in 15ms and greater in temperature span when sealed in dustproof cover) |
| 8504.4099暂 70 | 高速(200km/h及以上)电力机车的牵引变流器 | 3 | 30 | 17 | 17 | 个 | | High speed electric locomotive traction converter (for (200 km/h) electric locomotive) |
| 8504.4099暂 80 | 汽车冲压线用压力机变频调速装置 | 5 | 30 | 17 | 17 | 个 | | Press of variable frequency speed regulating device in automobile press line |
| 8504.4099暂 91 | 纯电动汽车及混合动力汽车用电机控制器 | 4 | 30 | 17 | 17 | 个 | | Pure electric vehicle and hybrid electric vehicle with motor controller |
| 8504.4099暂 92 | 纯电动汽车或插电式混合动力汽车用车载充电机 | 6 | 30 | 17 | 17 | 个 | | Pure electric vehicle or a plug in hybrid electric vehicle on-board charger |
| 8504.4099 99 | 其他未列名静止式变流器 | 83,67 | 30 | 17 | 17 | 个 | | Other static converters, not elsewhere specified or included |
| 8504.5000 | -其他电感器 | 0 | 35 | 17 | 17 | 个 | | -Other inductors |
| | -零件: | | | | | | | -Parts: |
| | ---变压器用: | | | | | | | ---Of transformers: |
| 8504.9011 | ----子目号8504.2321,8504.2329所列变压器用 | 42,33 | 11 | 17 | 17 | 千克 | | ----Of the transformers of subheading No.8504.2321,8504.2329 |
| 8504.9019 | ----其他 | 67,53 | 50 | 17 | 17 | 千克 | | ----Other |
| 8504.9020 | ---稳压电源及不间断供电电源用 | 67,53 | 50 | 17 | 17 | 千克 | | ---Of voltage-stabilized suppliers and uninterrupted power suppliers |
| 8504.9090 | ---其他 | | 30 | 17 | 17 | 千克 | | ---Other |
| 8504.9090暂 10 | 用于将可再生能源发电机组输出的直流电转换成交流电的逆变器的零件 | 5 | 30 | 17 | 17 | 千克 | | For the output of renewable energy power generation unit of DC to AC inverter components |
| 8504.9090 90 | 其他静止式变流器及电感器零件 | 67,53 | 30 | 17 | 17 | 千克 | | Static converters and other parts of the inductor |
| **85.05** | **电磁铁;永磁铁及磁化后准备制永磁铁的物品;电磁铁或永磁铁卡盘、夹具及类似的工件夹具;电磁联轴节、离合器及制动器;电磁起重吸盘:** | | | | | | | **Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:** |
| | -永磁铁及磁化后准备制永磁铁的物品: | | | | | | | -Permanent magnets and articles intended to become permanent magnets after magnetization: |
| | --金属的: | | | | | | | --Of metal: |
| 8505.1110 | ---稀土的 | 7 | 20 | 17 | 17 | 千克 | | ---Of rare-earth |
| 8505.1190 | ---其他 | 7 | 20 | 17 | 17 | 千克 | | ---Other |
| 8505.1900 | --其他 | 7 | 20 | 17 | 17 | 千克 | | --Other |
| 8505.1900 10 | 磁极块(直径大于2m,用在同位素电磁分离器内) | 7 | 20 | 17 | 17 | 千克 | 3 | Magnet pole pieces(diameter>2m, used for electro-magnetic isotope separator) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8505.1900 90 | 其他非金属永磁铁及永磁体 | 7 | 20 | 17 | 17 | 千克 | | Non-metal permanent magnets |
| 8505.2000 | -电磁联轴节、离合器及制动器 | 8 | 20 | 17 | 17 | 千克 | | -Electro-magnetic couplings, clutches and brakes |
| | -其他,包括零件: | | | | | | | -Other, including parts: |
| 8505.9010 | ---电磁起重吸盘 | 8 | 20 | 17 | 17 | 个/千克 | | ---Electro-magnetic lifting heads |
| 8505.9090 | ---其他 | 8 | 20 | 17 | 17 | 个/千克 | | ---Other |
| 8505.9090 10 | 超导螺线电磁体(产生超过2个泰斯拉磁场,长径比≥2mm,内径≥300mm等) | 8 | 20 | 17 | 17 | 个/千克 | 3 | Superconduction spiral electro magnets (capable of generating more than two Tesla magnetic fields, L/D ≥2, inside diameter≥300mm) |
| 8505.9090 20 | 专门或主要用于核磁共振成像装置的电磁体,但税号90.18所列其他电磁铁除外 | 6,4 | 20 | 17 | 17 | 个/千克 | | Solely or primarily for the electromagnet magnetic resonance imaging device, but excludingelectromagnet of heading No.90.18 |
| 8505.9090 90 | 其他电磁铁;电磁铁或永磁铁卡盘、夹具及类似的工件夹具;编号8505的零件 | 8 | 20 | 17 | 17 | 个/千克 | | Other electromagnets; electromagnet or permanent magnet chuck, fixture and similar workpiece fixture; parts of heading No.85.05 |
| **85.06** | **原电池及原电池组:** | | | | | | | **Primary cells and primary batteries:** |
| | -二氧化锰的: | | | | | | | -Manganese dioxide: |
| | ---碱性锌锰的: | | | | | | | ---Alkaline zinc-manganese dioxide: |
| 8506.1011 | ----扣式 | 20 | 80 | 17 | 0,15 | 个 | A | ----Button shape |
| 8506.1011 10 | 扣式碱性锌锰的原电池及原电池组,汞含量<电池重量的0.0005% | 20 | 80 | 17 | 15 | 个 | A | Button type alkaline zinc manganese battery and battery pack, mercury content < 0.0005% by weight of the battery |
| 8506.1011 90 | 扣式碱性锌锰的原电池及原电池组,汞含量≥电池重量的0.0005% | 20 | 80 | 17 | 0 | 个 | A | Button type alkaline zinc manganese battery and battery pack, mercury content of 0.0005% by weight of the battery or higher |
| 8506.1012 | ----圆柱形 | 20 | 80 | 17 | 0,15 | 个 | A | ----Cycinder shape |
| 8506.1012 10 | 圆柱形无汞碱性锌锰的原电池及原电池组,汞含量<电池重量的0.0001% | 20 | 80 | 17 | 15 | 个 | A | Cylindrical mercury-free alkaline zinc manganese battery and original battery mercury content < 0.0001% by weight of the battery |
| 8506.1012 90 | 圆柱形含汞碱性锌锰的原电池及原电池组,汞含量≥电池重量的0.0001% | 20 | 80 | 17 | 0 | 个 | A | Cylindrical mercury alkaline zinc manganese battery and the mercury content of 0.0001% by weight of the battery or the battery pack |
| 8506.1019 | ----其他 | 20 | 80 | 17 | 15 | 个 | A | ----Other |
| 8506.1019 10 | 其他无汞碱性锌锰的原电池及原电池组,汞含量<电池重量的0.0001% | 20.0 | 80 | 17 | 15 | 个 | A | Other mercury-free alkaline zinc manganese battery and battery pack, mercury content < 0.0001% by weight of the battery |
| 8506.1019 90 | 其他碱性锌锰的原电池及原电池组,汞含量≥电池重量的0.0001% | 20 | 80 | 17 | 15 | 个 | A | Other alkaline zinc manganese battery and battery pack, mercury content of 0.0001% by weight of the battery or higher |
| 8506.1090 | ---其他 | 20 | 80 | 17 | 15 | 个 | A | ---Other |
| 8506.1090 10 | 其他二氧化锰的原电池及原电池组,汞含量<电池重量的0.0001%,扣式电池的汞含量<电池重量的0.0005% | 20.0 | 80 | 17 | 15 | 个 | A | Other manganese dioxide, primary cells and primary batteries, mercury content < 0.0001% by weight of the battery, button cell of mercury content < 0.0005% by weight of the battery |
| 8506.1090 90 | 其他二氧化锰的原电池及原电池组,汞含量≥电池重量的0.0001%,扣式电池的汞含量≥电池重量的0.0005% | 20.0 | 80 | 17 | 15 | 个 | A | Other manganese dioxide, primary cells and primary batteries, the mercury content of 0.0001% by weight of the battery, or the mercury content of the button cell battery or 0.0005% of the weight |
| 8506.3000 | -氧化汞的 | 14 | 40 | 17 | | 个 | A | -Mercuric oxide |
| 8506.4000 | -氧化银的 | 14 | 40 | 17 | 15 | 个 | A | -Silver oxide |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8506.4000 10 | 氧化银的原电池及原电池组(无汞),汞含量<电池重量的0.0001%,扣式电池的汞含量<电池重量的0.0005% | 14.0 | 40 | 17 | 15 | 个 | A | Silver oxide battery and the battery pack (mercury), mercury content < 0.0001% by weight of the battery, button cell of mercury content < 0.0005% by weight of the battery |
| 8506.4000 90 | 氧化银的原电池及原电池组(含汞),汞含量≥电池重量的0.0001%,扣式电池的汞含量≥电池重量的0.0005% | 14.0 | 40 | 17 | 15 | 个 | A | Primary cells and primary batteries, silver oxide (mercury), mercury content of 0.0001% by weight of the battery, or the mercury content of the button cell battery weight of 0.0005% or higher |
| 8506.5000 | -锂的 | 14 | 40 | 17 | 15 | 个 | A | -Lithium |
| 8506.6000 | -锌空气的 | 14 | 40 | 17 | 15 | 个 | A | -Air-zinc |
| 8506.6000 10 | 锌空气的原电池及原电池组(无汞),汞含量<电池重量的0.0001%,扣式电池的汞含量<电池重量的0.0005% | 14.0 | 40 | 17 | 15 | 个 | A | Primary cells and primary batteries, air-zinc (No mercury), mercury content < 0.0001% by weight of the battery, button cell of mercury content < 0.0005% by weight of the battery |
| 8506.6000 90 | 锌空气的原电池及原电池组(含汞),汞含量≥电池重量的0.0001%,扣式电池的汞含量≥电池重量的0.0005% | 14.0 | 40 | 17 | 15 | 个 | A | Primary cells and primary batteries, air-zinc(mercury), mercury content of 0.0001% by weight of the battery, or the mercury content of the button cell battery weight of 0.0005% or higher |
| 8506.8000 | -其他原电池及原电池组 | 14 | 40 | 17 | 15 | 个 | A | -Other primary cells and primary batteries |
| 8506.8000 11 | 无汞燃料电池,汞含量<电池重量的0.0001%,扣式电池的汞含量<电池重量的0.0005% | 14.0 | 40 | 17 | 15 | 个 | A | Mercury-free fuel cell, mercury content < 0.0001% by weight of the battery, button cell mercury content < 0.0005% by weight of the battery |
| 8506.8000 19 | 其他无汞原电池及原电池组,汞含量<电池重量的0.0001%,扣式电池的汞含量<电池重量的0.0005% | 14.0 | 40 | 17 | 15 | 个 | A | mercury content < 0.0001% by weight of the battery, button cell of mercury content < 0.0005% by weight of the battery |
| 8506.8000 91 | 含汞燃料电池,汞含量≥电池重量的0.0001%,扣式电池的汞含量≥电池重量的0.0005% | 14.0 | 40 | 17 | 15 | 个 | A | Mercury fuel cell, a mercury content of 0.0001% by weight of the battery, or the mercury content of the button cell battery or 0.0005% of the weight |
| 8506.8000 99 | 其他原电池及原电池组,汞含量≥电池重量的0.0001%,扣式电池的汞含量≥电池重量的0.0005% | 14.0 | 40 | 17 | 15 | 个 | A | the mercury content of 0.0001% by weight of the battery, or the mercury content of the button cell battery or 0.0005% of the weight |
| | -零件: | | | | | | | -Parts: |
| 8506.9010 | ---子目8506.1000所列电池用 | 14 | 80 | 17 | 15 | 千克 | | ---Of the cells of subheading No. 8506.1000 |
| 8506.9090 | ---其他 | 10 | 40 | 17 | 15 | 千克 | | ---Other |
| **85.07** | **蓄电池,包括隔板,不论是否矩形(包括正方形):** | | | | | | | **Electric accumulators, including separators therefor, whether or not rectangular (including square):** |
| 8507.1000 | -铅酸蓄电池,用于启动活塞式发动机 | 10 | 90 | 17 | | 个 | A | -Lead-acid, of a kind used for starting piston engines |
| 8507.2000 | -其他铅酸蓄电池 | 10 | 90 | 17 | | 个 | A | -Other lead-acid accumulators |
| 8507.3000 | -镍镉蓄电池 | 10 | 40 | 17 | | 个 | A | -Nickel-cadmium |
| 8507.4000 | -镍铁蓄电池 | 12 | 40 | 17 | 15 | 个 | A | -Nickel-iron |
| 8507.5000 | -镍氢蓄电池 | 12 | 40 | 17 | 15 | 个 | A | -Nickel-metal hydride |
| 8507.6000 | -锂离子蓄电池 | | 40 | 17 | 17 | 个 | | -Lithium ion |
| 8507.6000[暂] 10 | 纯电动汽车或插电式混合动力汽车用锂离子蓄电池单体(容量≥10Ah,比能量≥110Wh/kg) | 8 | 40 | 17 | 17 | 个 | A | Pure electric vehicle or a plug in hybrid electric vehicle lithium ion batterymonomer (capacity is greater than or equal to 10Ah, ratio of energy is higher than or equal to 110Wh/kg) |

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|---|---|---|---|---|---|---|---|---|
| 8507.6000暂 20 | 纯电动汽车或插电式混合动力汽车用锂离子蓄电池系统(包含蓄电池模块、容器、盖、冷却系统、管理系统等,比能量≥80Wh/kg) | 10 | 40 | 17 | 17 | 个 | A | Pure electric vehicles and plug-in hybrid vehicle lithium ion battery (includedbattery module, container, cover, cooling system, management system, specific energy is greater than or equal to 80Wh/kg) |
| 8507.6000 90 | 其他锂离子蓄电池 | 12 | 40 | 17 | 17 | 个 | A | Other lithium ion |
| | -其他蓄电池: | | | | | | | -Other accumulators |
| 8507.8030 | ---全钒液流电池 | 12 | 40 | 17 | 15 | 个/千克 | A | ---Vanadium redox flow battery |
| 8507.8090 | ---其他 | 12 | 40 | 17 | 15 | 个/千克 | AB | ---Other |
| 8507. 8090 10 | 燃料电池 | 12 | 40 | 17 | 15 | 个/千克 | A | fuel cell |
| 8507. 8090 90 | 其他蓄电池 | 12 | 40 | 17 | 15 | 个/千克 | A | Other accumulators |
| | -零件: | | | | | | | -Parts: |
| 8507. 9010 | ---铅酸蓄电池用 | | 90 | 17 | | 千克 | A | ---Of lead-acid accumulators |
| 8507.9010暂 01 | 铅酸蓄电池电极 | 5 | 90 | 17 | | 千克 | | Electrode of lead-acid battery |
| 8507.9010 90 | 其他铅酸蓄电池零件 | 10 | 90 | 17 | | 千克 | | Other lead-acid battery parts |
| 8507. 9090暂 | ---其他 | 5 | 40 | 17 | 15 | 千克 | | ---Other |
| **85. 08** | **真空吸尘器:** | | | | | | | **Vacuum cleaners:** |
| | -电动的: | | | | | | | -With self-contained electric-motor: |
| 8508. 1100 | --功率不超过1500瓦,且带有容积不超过20升的集尘袋或其他集尘容积器 | 10 | 130 | 17 | 17 | 台/千克 | A | --Of a power not exceeding 1500W and hawing a dust bag or other receptade capaeity not exceeding 20L |
| 8508. 1900 | --其他 | 0 | 30 | 17 | 17 | 台/千克 | A | --Other |
| 8508. 6000 | -其他真空吸尘器 | 0 | 30 | 17 | 17 | 台/千克 | A | -Other vacuum cleaners |
| | -零件: | | | | | | | -Parts: |
| 8508. 7010 | ---子目8508. 1100所列吸尘器用 | 12 | 100 | 17 | 17 | 千克 | | ---Of the deamers of subheading No. 8508. 1100 |
| 8508. 7090 | ---其他 | 0 | 20 | 17 | 17 | 千克 | | ---Other |
| **85. 09** | **家用电动器具,税目85. 08的真空吸尘器除外:** | | | | | | | **Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading No. 85. 08:** |
| | -食品研磨机及搅拌器;水果或蔬菜的榨汁机: | | | | | | | -Food grinders and mixers; fruit or vegetable juice extractors: |
| 8509. 4010暂 | ---水果或蔬菜的榨汁机 | 6 | 100 | 17 | 17 | 台/千克 | A | ---Fruit or vegetable juice extractors |
| 8509. 4090暂 | ---其他 | 6 | 100 | 17 | 17 | 台/千克 | A | ---Other |
| | -其他器具: | | | | | | | -Other appliances: |
| 8509. 8010 | ---地板打蜡机 | 30 | 100 | 17 | 17 | 台/千克 | | ---Floor polishers |
| 8509. 8020 | ---厨房废物处理器 | 20 | 100 | 17 | 17 | 台/千克 | | ---Kitchen waste disposers |
| 8509. 8090暂 | ---其他 | 15 | 100 | 17 | 17 | 台/千克 | A | ---Other |
| 8509. 9000暂 | -零件 | 6 | 100 | 17 | 17 | 千克 | | -Parts |
| **85. 10** | **电动剃须刀、电动毛发推剪及电动脱毛器:** | | | | | | | **Shavers, hair clippers and hair-removing appliances, with self-contained electric motor:** |
| 8510. 1000暂 | -剃须刀 | 15 | 100 | 17 | 17 | 个 | | -Shavers |
| 8510. 2000 | -毛发推剪 | 30 | 100 | 17 | 17 | 个 | | -Hair clippers |
| 8510. 3000 | -脱毛器 | 20 | 100 | 17 | 17 | 个 | | -Hair-removing appliances |
| 8510. 9000暂 | -零件 | 12 | 100 | 17 | 17 | 千克 | | -Parts |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **85.11** | **点燃式或压燃式内燃发动机用的电点火及电启动装置(例如,点火磁电机、永磁直流发电机、点火线圈、火花塞、电热塞及启动电机);附属于上述内燃发动机的发电机(例如,直流发电机、交流发电机)及断流器:** | | | | | | | **Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines:** |
| 8511.1000 | -火花塞 | 10 | 30 | 17 | 17 | 个 | | -Sparking plugs |
| | -点火磁电机;永磁直流发电机;磁飞轮: | | | | | | | -Ignition magnetos; magneto-dynamos; magnetic flywheels: |
| 8511.2010 | ---机车、航空器及船舶用 | 5 | 11 | 17 | 17 | 个 | | ---For locomotives, aircraft or ships |
| 8511.2090 | ---其他 | 10 | 30 | 17 | 17 | 个 | | ---Other |
| | --分电器;点火线圈: | | | | | | | --Distributors; ignition coils: |
| 8511.3010 | ---机车、航空器及船舶用 | 5 | 11 | 17 | 17 | 个 | | ---For locomotives, aircraft or ships |
| 8511.3090 | ---其他 | 8.4 | 30 | 17 | 17 | 个 | | ---Other |
| | -启动电机及两用启动发电机: | | | | | | | -Starter motors and dual purpose starter-generators: |
| 8511.4010 | ---机车、航空器及船舶用 | 5 | 11 | 17 | 17 | 个 | | ---For locomotives, aircraft or ships |
| | ---其他: | | | | | | | ---Other: |
| 8511.4091 | ----输出功率在132.39千瓦(180马力)及以上的发动机用启动电机 | 8.4 | 30 | 17 | 17 | 个 | | ----Starter motors for engines of an output of 132.39kW(180HP) or more |
| 8511.4099 | ----其他 | 8.4 | 30 | 17 | 17 | 个 | | ----Other |
| | -其他发电机: | | | | | | | -Other generators: |
| 8511.5010 | ---机车、航空器及船舶用 | 5 | 11 | 17 | 17 | 个 | | ---For locomotives, aircraft or ships |
| 8511.5090 | ---其他 | 8.4 | 30 | 17 | 17 | 个 | | ---Other |
| 8511.8000 | -其他装置 | 8.4 | 30 | 17 | 17 | 个 | | -Other equipment |
| | -零件: | | | | | | | -Parts: |
| 8511.9010 | ---税目85.11所列供机车、航空器及船舶用的各种装置的零件 | 4.5 | 11 | 17 | 17 | 千克 | | ---Of the equipment of headingNo.85.11 used for locomotives, aircraft or ships |
| 8511.9090 | ---其他 | 5 | 30 | 17 | 17 | 千克 | | ---Other |
| **85.12** | **自行车或机动车辆用的电气照明或信号装置(税目85.39的物品除外)、风挡刮水器、除霜器及去雾器:** | | | | | | | **Electrical lighting or signalling equipment (excluding articles of headingNo.85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:** |
| 8512.1000 | -自行车用照明或视觉信号装置 | 10.5 | 45 | 17 | 17 | 个 | | -Lighting or visual signalling equipment of a kind used on bicycles |
| | -其他照明或视觉信号装置: | | | | | | | -Other lighting or visual signalling equipment: |
| 8512.2010 | ---机动车辆用照明装置 | 10 | 45 | 17 | 17 | 个 | | ---Lighting equipment of a kind used for motor vehicles |
| 8512.2090 | ---其他 | 10 | 45 | 17 | 17 | 个 | | ---Other |
| | -音响信号装置: | | | | | | | -Sound signalling equipment: |
| | ---机动车辆用: | | | | | | | ---For motor vehicles: |
| 8512.3011 | ----喇叭、蜂鸣器 | 10 | 45 | 17 | 17 | 个 | | ----Loudspeaker, buzzers |
| 8512.3012 | ----防盗报警器 | 10 | 40 | 17 | 17 | 个 | | ----Burglay alarm |
| 8512.3019 | ----其他 | 10 | 45 | 17 | 17 | 个 | | ----Other |
| 8512.3090 | ---其他 | 10 | 45 | 17 | 17 | 个 | | ---Other |
| 8512.4000 | -风挡刮水器、除霜器及去雾器 | 10 | 45 | 17 | 17 | 个 | | -Windscreen wipers, defrosters and demisters |
| 8512.9000 | -零件 | 8 | 45 | 17 | 17 | 千克 | | -Parts |

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|---|---|---|---|---|---|---|---|---|
| **85.13** | **自供能源(例如,使用干电池、蓄电池、永磁发电机)的手提式电灯,但税目85.12的照明装置除外:** | | | | | | | **Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of headingNo. 85.12:** |
| | -灯: | | | | | | | -Lamps: |
| 8513.1010 | ---手电筒 | 15 | 100 | 17 | 17 | 个 | | ---Portable electric torches designed to function by dry batteries |
| 8513.1090 | ---其他 | 17.5 | 70 | 17 | 17 | 个 | | ---Other |
| | -零件: | | | | | | | -Parts: |
| 8513.9010 | ---手电筒用 | 14 | 100 | 17 | 17 | 千克 | | ---Of the torches of subheading No. 8513.1010 |
| 8513.9090 | ---其他 | 14 | 70 | 17 | 17 | 千克 | | ---Other |
| **85.14** | **工业或实验室用电炉及电烘箱(包括通过感应或介质损耗工作的);工业或实验室用其他通过感应或介质损耗对材料进行热处理的设备:** | | | | | | | **Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss:** |
| | -电阻加热的炉及烘箱: | | | | | | | -Resistance heated furnaces and ovens: |
| 8514.1010 | ---可控气氛热处理炉 | 0 | 30 | 17 | 17 | 台 | | ---Furnaces for heat treatment, atmosphere controllable |
| 8514.1090 | ---其他 | 0 | 30 | 17 | 17 | 台 | | ---Other |
| 8514.2000 | -通过感应或介质损耗工作的炉及烘箱 | 0 | 30 | 17 | 17 | 台 | | -Furnaces and ovens functioning by induction or dielectric loss |
| 8514.2000 10 | 真空感应炉或受控环境感应炉(工作温度>850℃,感应线圈直径≤600mm,功率≥5千瓦) | 0 | 30 | 17 | 17 | 台 | 3 | Vacuum induction furnaces or controlled atmosphere induction furnaces (rated output power≥5kW, diameter of induction coil≤600mm, working temperature>850℃) |
| 8514.2000 90 | 其他感应或介质损耗工作炉及烘箱(包括实验室用) | 0 | 30 | 17 | 17 | 台 | | Other furnaces and ovens functioning by induction or dielectric loss(including laboratory) |
| 8514.3000 | -其他炉及烘箱 | 0 | 30 | 17 | 17 | 台 | | -Other furnaces and ovens |
| 8514.3000 20 | 电弧重熔炉和铸造用炉(容量1000~2000立方厘米,使用自耗电极,工作温度1700℃以上) | 0 | 30 | 17 | 17 | 台 | 3 | Arc remelting furnaces and casting furnaces (capacity=1000~20000$cm^3$, with consumable electrode, working temperature>1700℃) |
| 8514.3000 30 | 电子束熔化炉(功率≥50千瓦,能在>1200℃的熔化温度工作) | 0 | 30 | 17 | 17 | 台 | 3 | Electron-beam melting furnaces (power≥50kW, capable of working at smelting temperature>1200℃) |
| 8514.3000 40 | 等离子体雾化和熔化炉(功率≥50千瓦,能在>1200℃的熔化温度工作) | 0 | 30 | 17 | 17 | 台 | 3 | Plasma atomization and melting furnaces (power≥50kW, capable of working at smelting temperature>1200℃) |
| 8514.3000 90 | 工业用其他电炉及电烘箱(包括实验室用) | 0 | 30 | 17 | 17 | 台 | | Other industrial or laboratory electric furnaces and ovens |
| 8514.4000 | -其他通过感应或介质损耗对材料进行热处理的设备 | | 30 | 17 | 17 | 台 | | -Other equipment for the heat treatment of materials by induction or dielectric loss |
| 8514.4000[暂] 01 | 焊缝中频退火装置 | 7 | 30 | 17 | 17 | 台 | | Welding seam intermediate frequency annealing device |
| 8514.4000 90 | 其他感应或介质损耗的加热设备(包括实验室用) | 10 | 30 | 17 | 17 | 台 | | Other equipment for the heat treatment of materials by induction or dielectric loss |
| | -零件: | | | | | | | -Parts: |
| 8514.9010 | ---炼钢电炉用 | 8 | 30 | 17 | 17 | 千克 | | ---Of steel making electric furnaces |
| 8514.9090 | ---其他 | 0 | 30 | 17 | 17 | 千克 | | ---Other |

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|---|---|---|---|---|---|---|---|---|
| **85.15** | **电气(包括电热气体)、激光、其他光、光子束、超声波、电子束、磁脉冲或等离子弧焊接机器及装置,不论是否兼有切割功能;用于热喷金属或金属陶瓷的电气机器及装置:** | | | | | | | **Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets:** |
| | -钎焊机器及装置: | | | | | | | -Brazing or soldering machines and apparatus: |
| 8515.1100 | --烙铁及焊枪 | 10 | 30 | 17 | 17 | 个 | | --Soldering irons and guns |
| 8515.1900 | --其他 | 10 | 30 | 17 | 17 | 台 | | --Other |
| 8515.1900 10 | 专门或主要用于印刷电路组件制造的其他波峰焊接机器 | 83.67 | 30 | 17 | 17 | 台 | | Other wave soldering machines, especially for the manufacture of printed circuit assemblies |
| 8515.1900 90 | 其他钎焊机器及装置 | 10 | 30 | 17 | 17 | 台 | | Other soldering machines and devices |
| | -电阻焊接机器及装置: | | | | | | | -Machines and apparatus for resistance welding of metals: |
| | --全自动或半自动的: | | | | | | | --Fully or partly automatic: |
| 8515.2120 | ---机器人 | 10 | 30 | 17 | 17 | 台 | AO | ---Robot |
| 8515.2120[暂] 01 | 汽车生产线电阻焊接机器人 | 5 | 30 | 17 | 17 | 台 | AO | Resistance of automotive production line welding robot |
| 8515.2120 90 | 其他电阻焊接机器人 | 10 | 30 | 17 | 17 | 台 | AO | Other resistance welding robot |
| | ---其他: | | | | | | | ---Other: |
| 8515.2191 | ----直缝焊管机 | 10 | 30 | 17 | 17 | 台 | | ----Straight seam pipemill |
| 8515.2199 | ----其他 | 10 | 30 | 17 | 17 | 台 | AO | ----Other: |
| 8515.2900 | --其他 | 10 | 30 | 17 | 17 | 台 | A | --Other |
| | -电弧(包括等离子弧)焊接机器及装置: | | | | | | | -Machines and apparatus for arc (including plasma arc) welding of metals: |
| | --全自动或半自动的: | | | | | | | --Fully or partly automatic: |
| 8515.3120 | ---机器人 | 10 | 30 | 17 | 17 | 台 | AO | ---Robot |
| | ---其他: | | | | | | | ---Other: |
| 8515.3191 | ----螺旋焊管机 | 10 | 30 | 17 | 17 | 台 | | ----Spiral weld pipe mill |
| 8515.3199 | ----其他 | 10 | 30 | 17 | 17 | 台 | AO | ----Other |
| 8515.3900 | --其他 | 10 | 30 | 17 | 17 | 台 | A | --Other |
| | -其他机器及装置: | | | | | | | -Other machines and apparatus: |
| 8515.8010 | ---激光焊接机器人 | 8 | 30 | 17 | 17 | 台 | | ---Laser welding robot |
| 8515.8010[暂] 01 | 汽车生产线激光焊接机器人 | 5 | 30 | 17 | 17 | 台 | | Laser welding robot used for auto production line |
| 8515.8010 90 | 其他激光焊接机器人 | 8 | 30 | 17 | 17 | 台 | | Other laser wdlding robot |
| 8515.8090 | ----其他 | 8 | 30 | 17 | 17 | 台 | | ---Other |
| 8515.8090 10 | 电子束、激光自动焊接机(将端塞焊接于燃料细棒(或棒)的自动焊接机) | 8 | 30 | 17 | 17 | 台 | 3 | Automatic electron beam, laser wdlding machine(automatic welding machine for welding end plug onto fuelpins or rods) |
| 8515.8090 90 | 其他焊接机器及装置 | 8 | 30 | 17 | 17 | 台 | | Other welding machines and devices |
| 8515.9000[暂] | -零件 | 3 | 30 | 17 | 17 | 千克 | | -Parts |
| 8515.9000 10 | 专门或主要用于印刷电路组件制造的其他波峰焊接机器的零件 | 3 | 30 | 17 | 17 | 千克 | | Parts of other wave soldering machines, especially for the manufacture of printed circuit assemblies |

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|---|---|---|---|---|---|---|---|---|
| 8515.9000 90 | 其他电气等焊接机器及装置零件(包括激光,其他光,光子束,超声波,电子束磁脉冲等) | 3 | 30 | 17 | 17 | 千克 | | Parts of other electric brazing or welding machines and apparatus(including laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse ) |
| **85.16** | **电热的快速热水器、储存式热水器、浸入式液体加热器;电气空间加热器及土壤加热器;电热的理发器具(例如,电吹风机、电卷发器、电热发钳)及干手器;电熨斗;其他家用电热器具;加热电阻器,但税目85.45的货品除外:** | | | | | | | **Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of headingNo. 85.45:** |
| | -电热的快速热水器、储存式热水器、浸入式液体加热器: | | | | | | | -Electric instantaneous or storage water heaters and immersion heaters: |
| 8516.1010 | ---储存式电热水器 | 10 | 100 | 17 | 17 | 个 | A | ---Electric storage water heaters |
| 8516.1020 | ---即热式电热水器 | 10 | 100 | 17 | 17 | 个 | A | ---Electric instantaneous water heaters |
| 8516.1090 | ---其他 | 10 | 100 | 17 | 17 | 个 | A | ---Other |
| | -电气空间加热器及土壤加热器: | | | | | | | -Electric space heating apparatus and electric soil heating apparatus: |
| 8516.2100 | --储存式散热器 | 35 | 100 | 17 | 17 | 个 | | --Storage heating radiators |
| | --其他: | | | | | | | --Other: |
| 8516.2910 | ---土壤加热器 | 10 | 40 | 17 | 17 | 个 | | ---Electric soil heating apparatus |
| 8516.2920 | ---辐射式空间加热器 | 10 | 100 | 17 | 17 | 个 | | ---Radiat space heating apparatus |
| | ---对流式空间加热器: | | | | | | | ---Convectiom space heating apparatus: |
| 8516.2931 | ----风扇式 | 10 | 100 | 17 | 17 | 个 | | ---Fan type |
| 8516.2932 | ----充液式 | 10 | 100 | 17 | 17 | 个 | | ---Oil-filled type |
| 8516.2939 | ----其他 | 10 | 100 | 17 | 17 | 个 | | ---Other |
| 8516.2990 | ---其他 | 10 | 100 | 17 | 17 | 个 | | ---Other |
| | -电热的理发器具及干手器: | | | | | | | -Electro-thermic hair-dressing or hand-drying apparatus: |
| 8516.3100 | --吹风机 | 10 | 100 | 17 | 17 | 个 | A | --Hair dryers |
| 8516.3200 | --其他理发器具 | 35 | 100 | 17 | 17 | 个 | A | --Other hair-dressing apparatus |
| 8516.3300 | --干手器 | 35 | 100 | 17 | 17 | 个 | A | --Hand-drying apparatus |
| 8516.4000[暂] | -电熨斗 | 17 | 100 | 17 | 17 | 个 | A | -Electric smoothing irons |
| 8516.5000[暂] | -微波炉 | 8 | 130 | 17 | 17 | 个 | A | -Microwave ovens |
| | -其他炉;电锅、电热板、加热环、烧烤炉及烘烤器: | | | | | | | -Other ovens; cookers, cooking plates, boiling rings, grillers and roasters: |
| 8516.6010 | ---电磁炉 | 15 | 130 | 17 | 17 | 个 | A | ---Electromagnetic ovens |
| 8516.6030[暂] | ---电饭锅 | 8 | 130 | 17 | 17 | 个 | A | ---Electric rice cookers |
| 8516.6040 | ---电炒锅 | 15 | 130 | 17 | 17 | 个 | A | ---Electric frying pans |
| 8516.6050[暂] | ---电烤箱 | 8 | 130 | 17 | 17 | 个 | A | ---Roaster oven |
| 8516.6090[暂] | ---其他 | 10 | 130 | 17 | 17 | 个 | A | ---Other |
| | -其他电热器具: | | | | | | | -Other electro-thermic appliances: |
| | --咖啡壶或茶壶: | | | | | | | --Coffee or tea makers: |
| 8516.7110[暂] | ---滴液式咖啡机 | 16 | 130 | 17 | 17 | 个 | A | ---Drip coffee maker |

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|---|---|---|---|---|---|---|---|---|
| 8516.7120暂 | ---蒸馏渗滤式咖啡机 | 16 | 130 | 17 | 17 | 个 | A | ---Steam espresso makers |
| 8516.7130暂 | ---泵压式咖啡机 | 16 | 130 | 17 | 17 | 个 | A | ---Pump-espresso makers |
| 8516.7190暂 | ---其他 | 16 | 130 | 17 | 17 | 个 | A | ---Other |
| | --烤面包器: | | | | | | | --Toasters: |
| 8516.7210 | ---家用自动面包机 | 32 | 130 | 17 | 17 | 个 | A | ---Household automated bread makers |
| 8516.7220 | ---片式烤面包机(多士炉) | 32 | 130 | 17 | 17 | 个 | A | ---Slice pop-up toasters |
| 8516.7290 | ---其他 | 32 | 130 | 17 | 17 | 个 | A | ---Other |
| | --其他: | | | | | | | --Other: |
| 8516.7910 | ---电热饮水机 | 32 | 100 | 17 | 17 | 台 | A | ---Electro-thermic water dispensers |
| 8516.7990暂 | ---其他 | 16 | 100 | 17 | 17 | 个 | A | ---Other |
| 8516.8000 | -加热电阻器 | 10 | 40 | 17 | 17 | 个 | | -Electric heating resistors |
| | -零件: | | | | | | | -Parts: |
| 8516.9010 | ---土壤加热器及加热电阻器用 | 8 | 40 | 17 | 17 | 千克 | | ---For electric soil heating apparatus or electric heating resistors |
| 8516.9090暂 | ---其他 | 8 | 100 | 17 | 17 | 千克 | | ---Other |
| **85.17** | **电话机,包括用于蜂窝网络或其他无线网络的电话机;其他发送或接收声音、图像或其他数据用的设备,包括有线或无线网络(例如,局域网或广域网)的通信设备,税目84.43、85.25、85.27或85.28的发送或接收设备除外:** | | | | | | | **Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide are network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28:** |
| | -电话机,包括蜂窝网络或其他无线网络用电话机: | | | | | | | -Telephone sets, including telephones for cellular networks or for other wireless networks: |
| 8517.1100 | --无绳电话机 | 0 | 30 | 17 | 17 | 台 | | --Line telephone sets with cordless handsets |
| 8517.1100 10 | 无绳加密电话机 | 0 | 30 | 17 | 17 | 台 | AM | Cordless encrypting telephones |
| 8517.1100 90 | 其他无绳电话机 | 0 | 30 | 17 | 17 | 台 | A | Other cordless telephones |
| | --用于蜂窝网络或其他无线网络的电话机: | | | | | | | --Telephones for cellular net works or for other wireless networks: |
| 8517.1210 | ---手持(包括车载)式无线电话机 | 0 | 20 | 17 | 17 | 台 | | ---Wirelrss telephone handsets (including vehicle installed) |
| 8517.1210 11 | GSM数字式手持无线电话整套散件 | 0 | 20 | 17 | 17 | 台 | O | Full set of parts of GSM digital wireless telephones handheld |
| 8517.1210 19 | 其他GSM数字式手持无线电话机 | 0 | 20 | 17 | 17 | 台 | AO | Other GSM digital wireless telephones handsets |
| 8517.1210 21 | CDMA数字式手持无线电话整套散件 | 0 | 20 | 17 | 17 | 台 | O | Full set of parts of CDMA digital wireless phones handheld |
| 8517.1210 29 | 其他CDMA数字式手持无线电话机 | 0 | 20 | 17 | 17 | 台 | AO | Other CDMA wirelesst elephones handheld |
| 8517.1210 90 | 其他手持式无线电话机(包括车载式无线电话机) | 0 | 20 | 17 | 17 | 台 | AO | Other wireless telephones handsets (including vehicle installed) |
| 8517.1220 | ---对讲机 | 0 | 17 | 17 | 17 | 台 | | ---Walkie-talkie |
| 8517.1290 | ---其他 | 0 | 14 | 17 | 17 | 台 | O | ---Other |
| 8517.1800 | --其他 | 0 | 30 | 17 | 17 | 台 | | --Other |
| 8517.1800 10 | 其他加密电话机 | 0 | 30 | 17 | 17 | 台 | AM | Other encrypting telephones |
| 8517.1800 90 | 其他电话机 | 0 | 30 | 17 | 17 | 台 | A | Other telephones |
| | -其他发送或接收声音、图像或其他数据用的设备,包括有线或无线网络(例如,局域网或广域网)的通信设备: | | | | | | | -Other apparatus for tromsmission or reception of voice, images or other data including apparatus for communication in a wired or wireless network (such as a local or wide area network): |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | --基站: | | | | | | | --Base stations: |
| 8517.6110 | ---移动通信基站 | 0 | 14 | 17 | 17 | 台 | | ---Mobile communication base station |
| 8517.6110 10 | GSM 式移动通信基地站 | 0 | 14 | 17 | 17 | 台 | O | GSM mobile communication base station |
| 8517.6110 20 | CDMA 式移动通信基地站 | 0 | 14 | 17 | 17 | 台 | O | CDMA mobile communication base station |
| 8517.6110 30 | TACS 式移动通信基地站 | 0 | 14 | 17 | 17 | 台 | | TACS mobile communication base station |
| 8517.6110 90 | 其他移动通信基地站 | 0 | 14 | 17 | 17 | 台 | O | Other mobile communication base station |
| 8517.6190 | ---其他 | 0 | 14 | 17 | 17 | 台 | O | ---Other |
| | --接收、转换并且发送或再生声音、图像或其他数据用的设备,包括交换及路由设备: | | | | | | | --Machines for the reception, conversion and transmission or regeneration of voice images or other data, induding switchig and routing apparatus: |
| | ---数字式程控电话或电报交换机: | | | | | | | ---Digital program-controlled telephonic or telephooic switching apparatus: |
| 8517.6211 | ----局用电话交换机;长途电话交换机;电报交换机 | 0 | 17 | 17 | 17 | 台 | | ----Public telephonic switching apparatus, toll telephonic switching apparatus telegrapbic switching apparatus |
| 8517.6212 | ----移动通信交换机 | 0 | 40 | 17 | 17 | 台 | O | ----Mobile communication switching system |
| 8517.6219 | ----其他电话交换机 | 0 | 40 | 17 | 17 | 台 | A | ----Other telephonic switching appatatus |
| | ---光通讯设备: | | | | | | | ---Optical communication equipments: |
| 8517.6221 | ----光端机及脉冲编码调制设备(PCM) | 0 | 17 | 17 | 17 | 台 | O | ----Optical line terminal equipments and pulse code modulation equipments |
| 8517.6222 | ----波分复用光传输设备 | 0 | 30 | 17 | 17 | 台 | O | ----Optical transmission equipments for wave-division multlplexing |
| 8517.6229 | ----其他 | 0 | 30 | 17 | 17 | 台 | | ----Other |
| 8517.6229 10 | 光通迅加密路由器 | 0 | 30 | 17 | 17 | 台 | AMO | Optical communication encrypting routers |
| 8517.6229 90 | 其他光通讯设备 | 0 | 30 | 17 | 17 | 台 | OA | Other optical communication equipment |
| | ---其他有线数字通信设备: | | | | | | | ---Other telecommunication apparatus for digit line system: |
| 8517.6231 | ----通信网络时钟同步设备 | 0 | 30 | 17 | 17 | 台 | | ----Communication network synchronization equipments |
| 8517.6232 | ----以太网络交换机 | 0 | 30 | 17 | 17 | 台 | | ----Ethernet exchangers |
| 8517.6232 10 | 非光通讯加密以太网络交换机 | 0 | 30 | 17 | 17 | 台 | M | Non-optical communication encypting ethernet exchangers |
| 8517.6232 90 | 其他非光通讯以太网络交换机 | 0 | 30 | 17 | 17 | 台 | | Other non-optical communication ethernet exchangers |
| 8517.6233 | ----IP 电话信号转换设备 | 0 | 30 | 17 | 17 | 台 | A | ----IP telephone signal converters |
| 8517.6234 | ----调制解调器 | 0 | 30 | 17 | 17 | 台 | A | ----Modem |
| 8517.6235 | ----集线器 | 0 | 40 | 17 | 17 | 台 | A | ----Hubs |
| 8517.6236 | ----路由器 | 0 | 40 | 17 | 17 | 台 | | ----Routers |
| 8517.6236 10 | 非光通讯加密路由器 | 0 | 40 | 17 | 17 | 台 | M | Non-optical communication encrypting routers |
| 8517.6236 90 | 其他路由器 | 0 | 40 | 17 | 17 | 台 | | Other routers |
| 8517.6237 | ----有线网络接口卡 | 0 | 30 | 17 | 17 | 台 | | ----Wired network interface card |
| 8517.6237 10 | 为聚合高性能数字计算机性能而专门设计的有线网络接口卡,单链路单向通信速率超过 2.0GB/s,高性能数字计算机是指调整后峰值性能(APP)大于 8.0 加权每秒万亿次浮点运算的数字计算机 | 0 | 30 | 17 | 17 | 台 | 3 | Specially designed for the polymerization of high-performance digital computer performance cable network interface card, single link one-way communication rate of more than 2.0 GB/s, high-performance digital computer is adjusted peak performance (APP) is greater than 8.0 digital computer weighted one trillion floating point operations per second |
| 8517.6237 90 | 其他有线网络接口卡 | 0 | 30 | 17 | 17 | 台 | | Wired network interface cards |
| 8517.6239 | ----其他 | 0 | 30 | 17 | 17 | 台 | O | ----Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8517.6239 10 | 为聚合高性能数字计算机性能而专门设计的交换机,单链路单向通信速率超过2.0GB/s,自定义通信协议。高性能数字计算机是指调整后峰值性能(APP)大于8.0加权每秒万亿次浮点运算的数字计算机 | 0 | 30 | 17 | 17 | 台 | 3O | Specially designed for the polymerization of high-performance digital computer performance switches, one-way communication rate of more than 2.0 GB/s single link, the custom communication protocol. High performance digital computer is adjusted peak performance (APP) is greater than 8.0 weighted one trillion floating point operations per second, a digital computer |
| 8517.6239 90 | 其他有线数字通信设备 | 0 | 30 | 17 | 17 | 台 | O | Other telecommunication apparatus for digital line system |
| | ---其他: | | | | | | | ---Other: |
| 8517.6292 | ----无线网络接口卡 | 0 | 14 | 17 | 17 | 台 | | ----Wireless network interface cards |
| 8517.6293 | ----无线接入固定台 | 0 | 14 | 17 | 17 | 台 | | ----Fixed wireless access station |
| 8517.6294 | ----无线耳机 | 0 | 14 | 17 | 17 | 个 | | ----Wireless headset |
| 8517.6299 | ----其他 | 0 | 14 | 17 | 17 | 台 | | ----Other |
| | --其他: | | | | | | | --Other: |
| 8517.6910 | ---其他无线设备 | | 14 | 17 | 17 | 台 | | ---Other equipments in a wireless network |
| 8517.6910 01 | 用于呼叫、提示和寻呼的便携式接收器 | 0 | 14 | 17 | 17 | 台 | A | Portable receivers for calling ,promoting and paging |
| 8517.6910 90 | 其他无线通信设备 | 7.5,6 | 14 | 17 | 17 | 台 | AO | Other wireless communication equipments |
| 8517.6990 | ---其他有线设备 | 0 | 30 | 17 | 17 | 台 | | ---Other equipments in a wired network |
| | -零件: | | | | | | | -Parts: |
| 8517.7010 | ---数字式程控电话或电报交换机用 | 0 | 14 | 17 | 17 | 千克 | | ---Of digital program-controlled telephonic or telegraphic switching appootus |
| 8517.7020 | ---光端机及脉冲编码调制设备(PCM)用 | 0 | 14 | 17 | 17 | 千克 | | ---Of optical line terminal equipments and pulse code modulation equipments |
| 8517.7030 | ---手持式无线电话机用(天线除外) | 0 | 17 | 17 | 17 | 千克 | | ---Of wireless tevephone handsets (other than aerials) |
| 8517.7040 | ---对讲机用(天线除外) | 6,4 | 20 | 17 | 17 | 千克 | | ---of walkle-talkie(other than aerials) |
| 8517.7060 | ---光通信设备的激光收发模块 | 0 | 30 | 17 | 17 | 千克 | | ---Laser receiving and transmitting unit of optical communication equipments |
| 8517.7070 | ---税目85.17所列设备用天线及其零件 | | 20 | 17 | 17 | 千克 | | ---Antenna and parts thereof of heading No. 85.17 |
| 8517.7070 01 | 无线电话电报装置的天线 | 0 | 20 | 17 | 17 | 千克 | | Antenna for wireless telephones and telegrams |
| 8517.7070 90 | 税目85.17所列设备用其他天线及其零件 | 1.5,1 | 20 | 17 | 17 | 千克 | | Other antenna and parts thereof of heading No. 85.17 |
| 8517.7090 | ---其他 | 0 | 20 | 17 | 17 | 千克 | | ---Other |
| **85.18** | **传声器(麦克风)及其座架;扬声器,不论是否装成音箱;耳机、耳塞机,不论是否装有传声器,由传声器及一个或多个扬声器组成的组合机,音频扩大器;电气扩音机组:** | | | | | | | **Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets:** |
| 8518.1000 | -传声器(麦克风)及其座架 | | 40 | 17 | 17 | 个 | | -Microphones and stands therefor |
| 8518.1000 01 | 电讯用频率在300~3400Hz麦克风(直径不超过10mm,高不超过3mm) | 0 | 40 | 17 | 17 | 个 | | Microphones, telecommunication use, frequency between 300Hz~3400Hz(with a diameter≤10mm and a height≤3mm) |
| 8518.1000暂 90 | 其他传声器(麦克风)及其座架 | ① | 40 | 17 | 17 | 个 | | Other microphones and stands therefor |

① 8518.1000暂定税率为:6%(7月1日起取消,按新政策执行)

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -扬声器,不论是否装成音箱: | | | | | | | -Loudspeakers, whether or not mounted in their enclosures: |
| 8518.2100暂 | --单喇叭音箱 | ① | 40 | 17 | 17 | 个 | A | --Single loudspeakers, mounted in their enclosures |
| 8518.2200暂 | --多喇叭音箱 | ② | 40 | 17 | 17 | 个 | A | --Multiple loudspeakers, mounted in the same enclosure |
| 8518.2900 | --其他 | 0 | 40 | 17 | 17 | 个 | | --Other |
| 8518.3000 | -耳机、耳塞机,不论是否装有传声器,以及由传声器及一个或多个扬声器组成的组合机 | 0 | 40 | 17 | 17 | 个 | | -Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers |
| 8518.4000 | -音频扩大器 | | 40 | 17 | 17 | 台 | | -Audio-frequency electric amplifiers |
| 8518.4000 01 | 电器扩音器(列入 ITA 的有线电话重复器用的) | 0 | 40 | 17 | 17 | 台 | | Amplifiers for electric equipment (on ITA cable phone repeatedly used) |
| 8518.4000 90 | 其他音频扩大器 | 9,6 | 40 | 17 | 17 | 台 | A | Other audio-frequency electric amplifiers |
| 8518.5000 | -电气扩音机组 | 7.5,5 | 40 | 17 | 17 | 套 | | -Electric sound amplifier sets |
| 8518.9000 | -零件 | | 40 | 17 | 17 | 千克 | | -Parts |
| 8518.9000 01 | 税目 8518.400001 所列货品的零件(列入 ITA 的有线电话重复器用的) | 0 | 40 | 17 | 17 | 千克 | | Parts for goods of heading No. 8518.400001 (for telephone repeaters falling within ITA) |
| 8518.9000 90 | 税目 85.18 所列货品的其他零件 | 7.9,5.3 | 40 | 17 | 17 | 千克 | | Other parts of goods of heading No. 85.18 |
| **85.19** | **声音录制或重放设备:** | | | | | | | **Sound recording or reproducing apparatus:** |
| 8519.2000 | -用硬币、钞票、银行卡、代币或其他支付方式使其工作的设备 | 20 | 80 | 17 | 17 | 台 | | -Apparatus oporated by coins barknotes, bank cards tokens or by other means of payment |
| 8519.2000 10 | 以特定支付方式使其工作的激光唱机(用硬币、钞票、银行卡、代币或其他支付方式使其工作) | 20 | 80 | 17 | 17 | 台 | A | Laser phonographs that work by special means of payment (coins, notes, bank card, token coins or other means of payment are used to make it work) |
| 8519.2000 90 | 其他以特定支付方式使其工作的声音录制或重放设备(用硬币、钞票、银行卡、代币或其他支付方式使其工作) | 20 | 80 | 17 | 17 | 台 | | Other sound recording or reproducing apparatus that work by special means of payment (coins, notes, bank card, token coins or other means of payment are used to make it work) |
| 8519.3000 | -转盘(唱机唱盘) | 30 | 130 | 17 | 17 | 台 | | -Tuntables(record-decks) |
| 8519.5000 | -电话应答机 | 0 | 80 | 17 | 17 | 台 | | -Telephone answering machines |
| | -其他设备: | | | | | | | -Other apparatus: |
| | --使用磁性、光学或半导体媒体: | | | | | | | --Using magnetic, optical or semiconductor media: |
| | ---使用磁性媒体的: | | | | | | | ---Using magnetic media: |
| 8519.8111 | ----未装有声音录制装置的盒式磁带型声音重放装置,编辑节目用放声机除外 | 12.8,8.5 | 130 | 17 | 17 | 台 | A | ----Cassette-type sound reproducing apparatus not incorporating a sound recording device, other than transchibing machines |
| 8519.8112 | ----装有声音重放装置的盒式磁带录音机 | 22.5,15 | 130 | 17 | 17 | 台 | A | ----Cassette-type magnetic tape recorders in corporating sound reproducing apparatus |
| 8519.8119 | ----其他 | 15,10 | 80 | 17 | 17 | 台 | 6A | ----Other |

① 8518.2100 暂定税率为:6%(7 月 1 日起取消,按新政策执行)

② 8518.2200 暂定税率为:6%(7 月 1 日起取消,按新政策执行)

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | ---使用光学媒体的: | | | | | | | ---Using optical media: |
| 8519.8121 | ----激光唱机,未装有声音录制装置 | 25,15 | 80 | 17 | 17 | 台 | A | ----Compact disc players, not in corporating a sound recondig devices |
| 8519.8129 | ----其他 | 20 | 80 | 17 | 17 | 台 | | ----Other |
| 8519.8129 10 | 具有录音功能的激光唱机 | 15,10 | 80 | 17 | 17 | 台 | 6A | Recordable laser phonographs |
| 8519.8129 90 | 其他使用光学媒体的声音录制或重放设备 | 15,10 | 80 | 17 | 17 | 台 | A | Other sound recording or reproducing apparontus using optics media |
| | ---使用半导体媒体: | | | | | | | ---Using semiconductor media: |
| 8519.8131暂 | ----装有声音重放装置的闪速存储器型声音录制设备 | ① | 80 | 17 | 17 | 台 | 6A | ----Flash memory type recorders incorporating sound reproducing apparatus |
| 8519.8139暂 | ----其他 | ② | 80 | 17 | 17 | 台 | 6A | ----Other |
| | --其他: | | | | | | | --Other: |
| 8519.8910 | ---不带录制装置的其他唱机,不论是否带有扬声器 | 25,15 | 130 | 17 | 17 | 台 | A | ---Other record-players, not incorporating a sound recording device with or without loudspeaker |
| 8519.8990暂 | ---其他声音录制或重放设备 | ③ | 80 | 17 | 17 | 台 | 6A | ---Other sound recording or reproducing apparatus |
| **85.21** | **视频信号录制或重放设备,不论是否装有高频调谐器:** | | | | | | | **Video recording or reproducing apparatus, whether or not incorporating a video tuner:** |
| | -磁带型: | | | | | | | -Magnetic tape-type: |
| | ---录像机: | | | | | | | ---Video tape recorders: |
| 8521.1011暂 | ----广播级 | ④ | T2 | 17 | 17 | 台 | A | ----Broadcast quality |
| 8521.1019 | ----其他 | 25,15 | T2 | 17 | 17 | 台 | A | ----Other |
| 8521.1020 | ---放像机 | 25,15 | T2 | 17 | 17 | 台 | A | ---Video tape reproducers |
| | -其他: | | | | | | | -Other: |
| | ---激光视盘机: | | | | | | | ---Laser video compact disk player: |
| 8521.9011 | ----视频高密光盘(VCD)播放机 | 20 | 130 | 17 | 17 | 台 | | ----Video Compact Disc player |
| 8521.9011 10 | 具有录制功能的视频高密光盘(VCD)播放机(不论是否装有高频调谐放大器) | 15,10 | 130 | 17 | 17 | 台 | A | Recordable video compact Disc (VCD) player (whether or not incorporating with a high-frequency amplifier tuner) |
| 8521.9011 90 | 其他视频高密光盘(VCD)播放机(不论是否装有高频调谐放大器) | 15,10 | 130 | 17 | 17 | 台 | A | Other video compact disc(VCD) player(whether or not incorporating with ahigh-frequency ammelifer tuner) |
| 8521.9012 | ----数字化视频光盘(DVD)播放机 | | 130 | 17 | 17 | 台 | | ----Digital Video Disc player |
| 8521.9012 10 | 具有录制功能的数字化视频光盘(DVD)播放机(不论是否装有高频调谐放大器) | 15,10 | 130 | 17 | 17 | 台 | A | Recordable Digital video Disc(DVD) player(whether or not in corporating with a high-frequency tuner) |
| 8521.9012 90 | 其他数字化视频光盘(DVD)播放机(不论是否装有高频调谐放大器) | 15,10 | 130 | 17 | 17 | 台 | A | Other Digital video Disc(DVD) player(whether or not incorporating with a high-frequency tuned amplifier) |
| 8521.9019 | ----其他 | 20 | 130 | 17 | 17 | 台 | | ----Other |
| 8521.9019 10 | 具有录制功能的其他激光视盘播放机(不论是否装有高频调谐放大器) | 15,10 | 130 | 17 | 17 | 台 | A | Laser video compact disk (VCD) player with CD-R drivers (whether or not incorporating with a high-frequency tuned amplifier) |
| 8521.9019 90 | 其他激光视盘播放机(不论是否装有高频调谐放大器) | 15,10 | 130 | 17 | 17 | 台 | A | Other laser video compact disk (VCD) player (whether or not incorporating with a high-frequency tuned amplifier) |
| 8521.9090 | ---其他 | | 130 | 17 | 17 | 台 | | ---Other |

① 8519.8131 暂定税率为:12%(7月1日起取消,按新政策执行)

② 8519.8139 暂定税率为:12%(7月1日起取消,按新政策执行)

③ 8519.8990 暂定税率为:12%(7月1日起取消,按新政策执行)

④ 8521.1011 暂定税率为:完税价格不超过5000美元/台:15%;完税价格高于5000美元/台:3%+3648元/台

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8521.9090 10 | 用于光盘生产的金属母盘生产设备(不论是否装有高频调谐放大器) | 15,10 | 130 | 17 | 17 | 台 | A | Metal master disc production equipments for CD production(whether or not incorporating with a high-frequency tuned amplifier) |
| 8521.9090暂 20 | 光盘型广播级录像机 | ② | 130 | 17 | | 台 | 6A | Disc-type broadcast-quality video recorders |
| 8521.9090 90 | 其他视频信号录制或重放设备(不论是否装有高频调谐放大器) | 15,10 | 130 | 17 | 17 | 台 | 6A | Other video recording or reproducing apparatus, whether or not incorporating with a high-frequency tuner amlifier |
| **85.22** | **专用于或主要用于税目 85.19 或 85.21 所列设备的零件、附件:** | | | | | | | **Parts and accessories suitable for use solely or principally with the apparatus of headings No. 85.19 or 85.21:** |
| 8522.1000 | -拾音头 | 35 | 130 | 17 | 17 | 个/千克 | | -Pick-up cartridges |
| | -其他: | | | | | | | -Other: |
| 8522.9010 | ---转盘或唱机用 | 21.9,18.8 | 130 | 17 | 17 | 千克 | | ---Of turntables (record decks) or record-players |
| | ---盒式磁带录音机或放声机用: | | | | | | | ---Of cassette magnetic tape recorders or reproducers: |
| 8522.9021 | ----走带机构(机芯),不论是否装有磁头 | 21.9,18.8 | 100 | 17 | 17 | 千克 | | ----Transport mechanisms, whether or not incorporating a magnetic head |
| 8522.9022 | ----磁头 | 21.9,18.8 | 100 | 17 | 17 | 个/千克 | | ----Magnetic heads |
| 8522.9023 | ----磁头零件 | 17.5,15 | 100 | 17 | 17 | 千克 | | ----Parts of magnetic heads |
| 8522.9029 | ----其他 | 26.3,22.5 | 100 | 17 | 17 | 千克 | | ----Other |
| | ---视频信号录制或重放设备用: | | | | | | | ---Of video recording or reproducing apparatus: |
| 8522.9031 | ----激光视盘机的机芯 | | 100 | 17 | 17 | 千克 | | ----Movements for laser video compact disk player |
| 8522.9031暂 10 | 车载导航仪视频播放机机芯 | 17 | 100 | 17 | | 千克 | | Car navigator video player core |
| 8522.9031 90 | 其他激光视盘机的机芯 | 26.3,22.5 | 100 | 17 | 17 | 千克 | | Other movements for laser video compact disk player |
| 8522.9039暂 | ----其他 | 15 | 100 | 17 | 17 | 千克 | | ----Other |
| | ---其他: | | | | | | | ---Other: |
| 8522.9091 | ----车载音频转播器或发射器 | 17.5,15 | 80 | 17 | 17 | 台/千克 | | ----Tone converters or transmission apparatus of a kind used for vehides |
| 8522.9099暂 | ----其他 | 10 | 80 | 17 | 17 | 千克 | | ----Other |
| **85.23** | **录制声音或其他信息用的圆盘、磁带、固态非易失性数据存储器件、"智能卡"及其他媒体,不论是否已录制,包括供复制圆盘用的母片及母带,但不包括第三十七章的产品:** | | | | | | | **Discs, tapes, solid-state nonvolatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena whether or not recorded including matrices and masters for the production of discs, but excluding products of chapter 37:** |
| | -磁性媒体: | | | | | | | -Magnetic media: |
| | --磁条卡: | | | | | | | --Cads incorporating a magnetic stripe: |
| 8523.2110 | ---未录制 | 13.1,8.8 | 70 | 17 | 17 | 个/千克 | | ---Unrecorded |
| 8523.2120 | ---已录制 | 11.3,7.5 | 130 | 13 | 13,17 | 个/千克 | | ---Recorded |
| | --其他: | | | | | | | --Other: |
| | ---磁盘: | | | | | | | ---Magnetic discs: |
| 8523.2911 | ----未录制 | 0 | 14 | 17 | 17 | 个/千克 | | ----Unrecorded |
| 8523.2919 | ----其他 | 0 | 14 | 13 | 13,17 | 个/千克 | | ----Other |
| | ---磁带: | | | | | | | ---Magnetic tapes: |
| 8523.2921 | ----未录制的宽度不超过 4 毫米磁带 | 0 | 130 | 17 | 17 | 盘/千克 | | ----Of a width not exceedig 4mm unrecorded |
| 8523.2922 | ----未录制的宽度超过 4 毫米,但不超过 6.5 毫米的磁带 | 0 | 130 | 17 | 17 | 盘/千克 | | ----Of a width exceedig 4mm, but not exceedig 6.5mm unrecorded |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8523.2923 | ----未录制的宽度超过6.5毫米的磁带 | 0 | 20 | 17 | 17 | 盘/千克 | | ----Of a width exceeding 6.5mm unrecorded |
| 8523.2928暂 | ----重放声音或图像信息的磁带 | ① | 130 | 13 | 13,17 | 盘/千克 | Z | ----For reproducing sound or image phencomena |
| 8523.2929 | ----已录制的其他磁带 | 0 | 14 | 17 | 13,17 | 盘/千克 | Z | ----Other recorded magnetic tapes |
| 8523.2990 | ---其他 | 0 | 14 | 17 | 13,17 | 盘/千克 | Z | ---Other |
| | -光学媒体: | | | | | | | -Optical media: |
| 8523.4100 | --未录制 | 0 | 14 | 17 | 17 | 张/千克 | | --Unrecorded |
| | --其他: | | | | | | | --Other |
| 8523.4910暂 | ---仅用于重放声音信息的 | ② | 130 | 13 | 13,17 | 张/千克 | Z | ---For reproducing sound |
| 8523.4920 | ---用于重放声音、图像以外信息的,税目84.71所列机器用 | 0 | 14 | 13 | 13,17 | 张/千克 | | ---Forreproducing phenomena other than sound or image for the machines of heading 84.71 |
| 8523.4990 | ---其他 | 0 | 14 | 17 | 13,17 | 张/千克 | Z | ---Other |
| | -半导体媒体: | | | | | | | -Semiconductor media: |
| | --固态非易失性存储器件(闪速存储器): | | | | | | | --Solid-state non-volatile storage devices(flash memorizer): |
| 8523.5110 | ---未录制 | 0 | 70 | 17 | 17 | 个/千克 | | ---Unrecorded |
| 8523.5120 | ---已录制 | 0 | 14 | 13 | 13,17 | 个/千克 | | ---Recorded |
| | --"智能卡": | | | | | | | --"Smart cards": |
| 8523.5210 | ---未录制 | 0 | 21 | 13 | 17 | 个/千克 | | ---Unrecorded |
| 8523.5290 | ---其他 | 0 | 21 | 13 | 13,17 | 个/千克 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 8523.5910 | ---未录制 | 0 | 70 | 17 | 17 | 个/千克 | | ---Unrecorded |
| 8523.5920 | ---已录制 | 0 | 14 | 13 | 13,17 | 个/千克 | | ---Recorded |
| | -其他: | | | | | | | -Other: |
| | ---唱片: | | | | | | | ---Gramophone recorols: |
| 8523.8011 | ----已录制 | 11.3,7.5 | 130 | 13 | 13,17 | 张/千克 | Z | ----Recorded |
| 8523.8019 | ----其他 | 0 | 70 | 17 | 13,17 | 张/千克 | | ----Other |
| | ---税目84.71所列机器用: | | | | | | | ---For the machines of heading No.84.71: |
| 8523.8021 | ----未录制 | 0 | 14 | 17 | 17 | 张/千克 | | ----Unrecorded |
| 8523.8029 | ----其他 | 0 | 14 | 17 | 13,17 | 张/千克 | | ----Other |
| | ---其他: | | | | | | | ---Other: |
| 8523.8091 | ----未录制 | 0 | 14 | 13 | 17 | 张/千克 | | ----Unrecorded |
| 8523.8099 | ----其他 | 0 | 14 | 13 | 13,17 | 张/千克 | Z | ----Other |
| **85.25** | **无线电广播、电视发送设备,不论是否装有接收装置或声音的录制、重放装置;电视摄像机、数字照相机及视频摄录一体机:** | | | | | | | **Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders;** |
| 8525.5000 | -发送设备 | 0 | 30 | 17 | 17 | 台 | O | -Transmission apparatus |
| | -装有接收装置的发送设备: | | | | | | | -Transmission apparatus incorporating reception apparatus: |
| 8525.6010 | ---卫星地面站设备 | 0 | 14 | 17 | 17 | 台 | O | ---Satellite earth station |
| 8525.6090 | ---其他 | 0 | 30 | 17 | 17 | 台 | O | ---Other |

① 8523.2928暂定税率为:6%(7月1日起取消,按新政策执行)

② 8523.4910暂定税率为:6%(7月1日起取消,按新政策执行)

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -电视摄像机、数字照相机及视频摄录一体机：<br>---电视摄像机： | | | | | | | -Television cameras、digital cameras and video camera recorders：<br>---Telvision cameras： |
| 8525.8011 | ----特种用途的 | | 17 | 17 | 17 | 台 | | ----For special purposes |
| 8525.8011 10 | 抗辐射电视摄像机[能抗 $5\times10^4$ 戈瑞(硅)以上辐射而又不会降低使用质量] | 83,67 | 17 | 17 | 17 | 台 | 3A | Radiation-resistant telvision cameras (capable of resisting fradiance $>5\times10^4$GY(Si) and not lowering operation quality) |
| 8525.8011 90 | 其他特种用途电视摄像机 | 83,67 | 17 | 17 | 17 | 台 | A | Other telveision cameras for special use |
| 8525.8012 | ----非特种用途的广播级 | 292,233 | T2 | 17 | 17 | 台 | A | ----Broodcast quality not for special purposes |
| 8525.8013 | ----非特种用途的其他类型 | | | 17 | 17 | 台 | | ----Other not for special purposes |
| 8525.8013[暂] 01 | 手机用摄像组件(由镜头+CCD/CMOS+数字信号处理电路三部分构成) | 4 | T2 | 17 | 17 | 台 | | Camera components for cellphones(including lens+CCD/CMOS + digital signal processing electric circuit) |
| 8525.8013[暂] 02 | 高清摄像头(必须满足以下三个条件:1. 镜头元件必须使用5层玻璃镜头;2. 使用USB2.0高速接口;3. 硬件传感器像素达到130万及以上) | 10 | T2 | 17 | 17 | 台 | | High definition cameras (Must meet the following three conditions: 1. lens element must used Five floors Glass lenses;2. used USB2.0 high speed interface;3. hardware sensor pixel ≥130W) |
| 8525.8013 90 | 其他非特种用途电视摄像机及其他摄像组件(其他摄像组件由非广播级镜头+CCD/CMOS+数字信号处理电路构成) | 292,233 | 130 | 17 | 17 | 台 | | Other telecameras not for special use and other camera components (the latter is composed of non-broadcast-quality lens+ CCD/CMOS +digital signal processing electric circuit) |
| | ---数字照相机： | | | | | | | ---Digital cameras： |
| 8525.8021 | ----特种用途的 | 0 | 17 | 17 | 17 | 台 | | ----For special purposes |
| 8525.8022 | ----非特种用途的,单镜头反光型 | 0 | T2 | 17 | 17 | 台 | | ----Single lens reflex not for special purposes |
| 8525.8025 | ----非特种用途其他可换镜头数字照相机 | 0 | T2 | 17 | 17 | 台 | | ----Not special purpose other interchangeable lens digital camera |
| 8525.8029 | ----非特种用途的其他类型 | 0 | T2 | 17 | 17 | 台 | | ----Other not for special purposes |
| | ---视频摄录一体机： | | | | | | | ---Video camera recorders： |
| 8525.8031 | ----特种用途 | 0 | 17 | 17 | 17 | 台 | A | ----For special puposes |
| 8525.8032 | ----非特种用途的广播级 | 0 | T2 | 17 | 17 | 台 | A | ----Broadcast quality not for special purposes |
| 8525.8033 | ----非特种用途的家用型 | 0 | 130 | 17 | 17 | 台 | A | ----Householdtype not for special purposes |
| 8525.8039 | ----非特种用途的其他类型 | 0 | T2 | 17 | 17 | 台 | A | ----Other not for special purposes |
| **85.26** | **雷达设备、无线电导航设备及无线电遥控设备：**<br>-雷达设备： | | | | | | | **Radar apparatus, radio navigational aid apparatus and radio remote control apparatus：**<br>-Radar apparatus： |
| 8526.1010 | ---导航用 | | 8 | 17 | 17 | 台 | | ---For navigational aid |
| 8526.1010 10 | 用于导弹、火箭等的导航雷达设备(用于弹道导弹、运载火箭、探空火箭等的目标探测) | 15,1 | 8 | 17 | 17 | 台 | 3 | Navigational radar equipments for missiles or rockets (for target detection of ballistic missiles, carrier rockets, sounding rockets) |
| 8526.1010 90 | 其他导航用雷达设备 | 15,1 | 8 | 17 | 17 | 台 | O | Other radar apparatus for navigational aid |
| 8526.1090 | ---其他 | | 14 | 17 | 17 | 台 | | ---Other |
| 8526.1090[暂] 10 | 飞机机载雷达(包括气象雷达,地形雷达和空中交通管制应答系统) | 1 | 14 | 17 | | 台 | | Airborne radars (including meteorological radars, terrain following radars and air traffic control response system) |
| 8526.1090[暂] 20 | 雷达生命探测仪 | 2 | 14 | 17 | | 台 | O | Radar life detecting instrument |
| 8526.1090 30 | 用于导弹、火箭等的机载雷达设备(用于弹道导弹、运载火箭、探空火箭、巡航导弹、无人驾驶航空飞行器的目标探测) | 38,25 | 14 | 17 | | 台 | 3 | Airborne radars for missiles and rockets (for ballistic missiles, carrier rockets and sounding rockets, etc. to detect targets) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8526.1090 40 | 用于导弹、火箭等的其他雷达设备(用于弹道导弹、运载火箭、探空火箭、巡航导弹、无人驾驶航空飞行器的目标探测) | 38,25 | 14 | 17 | | 台 | 3 | Other radars for missiles and rockets (for ballistic missiles, carrier rockets and sounding rockets, etc. to detect targets) |
| 8526.1090 90 | 其他雷达设备 | 38,25 | 14 | 17 | | 台 | O | Other radars |
| | -其他: | | | | | | | -Other: |
| | --无线电导航设备: | | | | | | | --Radio navigational aid apparatus: |
| 8526.9110 | ---机动车辆用 | 15,1 | 8 | 17 | 17 | 台 | | ---For motor vehicles |
| 8526.9190 | ---其他 | | 8 | 17 | 17 | 台 | | ---Other |
| 8526.9190 10 | 制导装置(使300km射程导弹达到≤10km圆公算偏差) | 15,1 | 8 | 17 | 17 | 台 | 3O | Guidance devices (making 300km-range misslies, circle probability or estimated chances deviation≤10km) |
| 8526.9190 90 | 其他无线电导航设备 | 15,1 | 8 | 17 | 17 | 台 | O | Other radio navigational aid apparatus |
| 8526.9200 | --无线电遥控设备 | 42,33 | 14 | 17 | 17 | 台 | O | --Radio remote control apparatus |
| **85.27** | **无线电广播接收设备,不论是否与声音的录制、重放装置或时钟组合在同一机壳内:** | | | | | | | **Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:** |
| | -不需外接电源的无线电收音机: | | | | | | | -Radio-broadcast receivers capable of operating without an external source of power: |
| 8527.1200 | --袖珍盒式磁带收放机 | 15,10 | 130 | 17 | 17 | 台 | | --Pocket-size radio cassette-players |
| 8527.1300 | --其他收录(放)音组合机 | 11.3,7,5 | 130 | 17 | 17 | 台 | | --Other apparatus combined with sound recording or reproducing apparatus |
| 8527.1900 | --其他 | 11.3,7,5 | 130 | 17 | 17 | 台 | | --Other |
| | -需外接电源的汽车用无线电收音机: | | | | | | | -Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles: |
| 8527.2100 | --收录(放)音组合机 | 15 | 130 | 17 | 17 | 台 | | --Combined with sound recording or reproducing apparatus |
| 8527.2100 10 | 具备接收和转换数字广播数据系统信号功能需外接电源的汽车用收录(放)音组合机 | 11.3,7,5 | 130 | 17 | 17 | 台 | | Vehicle mounted (released) sound combination machine for receiving and converting digital broadcast data system signal function requiring external power supply |
| 8527.2100 90 | 其他需外接电源汽车收录(放)音组合机 | 15 | 130 | 17 | 17 | 台 | | |
| 8527.2900 | --其他 | 11.3,7,5 | 130 | 17 | 17 | 台 | | --Other |
| | -其他: | | | | | | | -Other: |
| 8527.9100 | --收录(放)音组合机 | 11.3,7,5 | 130 | 17 | 17 | 台 | A | --Combined with sound recording or reproducing apparatus |
| 8527.9200 | --带时钟的收音机 | 11.3,7,5 | 130 | 17 | 17 | 台 | | --Not combined with sound recording or reproducing apparatus but combined with a clock |
| 8527.9900 | --其他 | 22.5,15 | 130 | 17 | 17 | 台 | A | --Other |
| **85.28** | **监视器及投影机,未装电视接收装置;电视接收装置,不论是否装有无线电收音装置或声音、图像的录制或重放装置:** | | | | | | | **Monitors and projectors, not incorporatig television reception apparatus; reception apparatus for tele vision, whether or not incorporating radiobroad cast receivers or sound or video recordig or reproducing apparatus:** |
| | -阴极射线管监视器: | | | | | | | -Cathode-ray tube monitors: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8528.4200 | --可直接连接且设计用于税目84.71的自动数据处理设备的 | 0 | 40 | 17 | | 台/千克 | 6A | --Capable of directly connecting to and designed for use with an auto matic data processing machine of heading 84.71 |
| | --其他: | | | | | | | --Other: |
| 8528.4910 | ---彩色的 | 225,15 | 130 | 17 | 17 | 台 | 6A | ---Colour |
| 8528.4990 | ---单色的 | 143,95 | 100 | 17 | 17 | 台 | 6A | ---monochrone |
| | -其他监视器: | | | | | | | -Other monitors: |
| | --可直接连接且设计用于税目84.71的自动数据处理设备的: | | | | | | | --Capable of directly connecting tO and designed for use with an automatic data processing machine of heading 84.71: |
| | ---液晶的: | | | | | | | ---0f LCD: |
| 8528.5211 | ----专用于或主要用于税目84.71的自动数据处理设备的 | 0 | 40 | 17 | | 台/千克 | A | ----Of a kind solely or principally used in an automatic data processing system of heading 84.71 |
| 8528.5212 | ----其他,彩色的 | 30 | 130 | 17 | | 台/千克 | 6A | ----Other,colour |
| 8528.5219 | ----其他,单色的 | 19 | 100 | 17 | | 台/千克 | 6A | ----Other,monochrome |
| | ---其他: | | | | | | | ---Other: |
| 8528.5291 | ----专用于或主要用于税目84.71的自动数据处理设备的,彩色的 | 0 | 40 | 17 | | 台/千克 | A | ----Of a kind solely or principally used in an automatic data processing system of heading 84.71,colour |
| 8528.5292 | ----其他,彩色的 | 30 | 130 | 17 | | 台/千克 | 6A | ----Other,colour |
| 8528.5299 | ----其他,单色的 | 19 | 100 | 17 | | 台/千克 | 6A | ----Other,monochrome |
| | --其他: | | | | | | | --Other: |
| 8528.5910 | ---彩色的 | | 130 | 17 | 17 | 台 | | ---Colour |
| 8528.5910暂 10 | 专用于车载导航仪的液晶监视器 | 15 | 130 | 17 | | 台 | 6 | LCD Monitors, specially used for Vehicle Navigator |
| 8528.5910 90 | 其他彩色的监视器 | 30 | 130 | 17 | 17 | 台 | 6A | Other colors monitors |
| 8528.5990 | ---单色的 | 19 | 100 | 17 | 17 | 台 | 6A | ---monochrome |
| | -投影机: | | | | | | | -Projectors: |
| | --可直接连接且设计用于税目84.71的自动数据处理设备的: | | | | | | | --Capable of directly connecting tO and designed for use with an automatic data processing machine of heading 84.71: |
| 8528.6210 | ---专用于或主要用于税目84.71的自动数据处理设备的 | 0 | 14 | 17 | | 台/千克 | | ----Of a kind solely or principally used in an automatic data processing system of heading 84.71 |
| 8528.6210 10 | 专用或主要用于品目84.71商品的彩色投影机 | 0 | 14 | 17 | | 台/千克 | A | Specially used or mainly used for color projector of heading No.84.71 |
| 8528.6210 90 | 其他专用或主要用于品目8471商品的投影机 | 0 | 14 | 17 | | 台/千克 | A | Other used or mainly used for projector of heading No.84.71 |
| 8528.6220 | ---其他可直接连接且设计用于税目84.71的自动数据处理设备的彩色投影机 | 30 | 130 | 17 | | 台/千克 | 6A | ---Other,colour |
| 8528.6290 | ---其他,单色的 | 15 | 100 | 17 | | 台/千克 | A | ---Other,monochrome |
| | --其他: | | | | | | | --Other: |
| 8528.6910 | ---彩色的 | 30 | 130 | 17 | 17 | 台 | 6A | ---Colour |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8528.6990 | ---单色的 | 15 | 100 | 17 | 17 | 台 | A | ---Monochrome |
| | -电视接收装置,不论是否装有无线电收音装置或声音、图像的录制或重放装置: | | | | | | | -Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: |
| | --在设计上不带有视频显示器或屏幕的: | | | | | | | --Not designed to incorporate a video display or screen: |
| 8528.7110 | ---彩色卫星电视接收机 | 25,20 | 130 | 17 | 17 | 台 | AO | ---Colour satellite television receivers |
| 8528.7180 | ---其他彩色的 | 25,20 | 130 | 17 | 17 | 台 | A | ---Other colour |
| 8528.7190 | ---单色的 | 25,10 | 100 | 17 | 17 | 台 | A | ---monochrome |
| | --其他,彩色的: | | | | | | | --Other, colour: |
| | ---阴极射线显像管的: | | | | | | | ---Of cathode-ray tube monitors: |
| 8528.7211 | ----模拟电视接收机 | 30 | 130 | 17 | 17 | 台 | 6A | ----Analogue |
| 8528.7212 | ----数字电视接收机 | 30 | 130 | 17 | 17 | 台 | 6A | ----Digital |
| 8528.7219 | ----其他 | 30 | 130 | 17 | 17 | 台 | 6A | ----Other |
| | ---液晶显示器的: | | | | | | | ---Of LCD: |
| 8528.7221 | ----模拟电视接收机 | 30 | 130 | 17 | 17 | 台 | A | ----Analogue |
| 8528.7222 | ----数字电视接收机 | 30 | 130 | 17 | 17 | 台 | A | ----Digital |
| 8528.7229 | ----其他 | 30 | 130 | 17 | 17 | 台 | A | ----Other |
| | ---等离子显示器的: | | | | | | | ---Of plasma: |
| 8528.7231 | ----模拟电视接收机 | 30 | 130 | 17 | 17 | 台 | A | ----Analogue |
| 8528.7232 | ----数字电视接收机 | 30 | 130 | 17 | 17 | 台 | A | ----Digital |
| 8528.7239 | ----其他 | 30 | 130 | 17 | 17 | 台 | A | ----Other |
| | ---其他: | | | | | | | ---Other: |
| 8528.7291 | ----模拟电视接收机 | 30 | 130 | 17 | 17 | 台 | A | ----Analogue |
| 8528.7292 | ----数字电视接收机 | 30 | 130 | 17 | 17 | 台 | A | ----Digital |
| 8528.7299 | ----其他 | 30 | 130 | 17 | 17 | 台 | A | ----Other |
| 8528.7300 | --其他,单色的 | 15 | 100 | 17 | 17 | 台 | 6A | --Other, monchrome |
| **85.29** | **专用于或主要用于税目85.25至85.28所列装置或设备的零件:** | | | | | | | **Parts suitable for use solely or principally with the apparatus of headingsNo. 85.25 to 85.28:** |
| | -各种天线或天线反射器及其零件: | | | | | | | -Aerials and aerial reflectors of all kinds; parts suitable for use therewith: |
| 8529.1010 | ---雷达设备及无线电导航设备用 | 1.1,0.8 | 8 | 17 | 17 | 千克 | | ---For radar apparatus and radio navigational aid apparatus |
| 8529.1020 | ---无线电收音机及其组合机、电视接收机用 | 0 | 90 | 17 | 17 | 千克 | | ---For radio-broadcast receivers and their combinations, television receivers |
| 8529.1090 | ---其他 | | 20 | 17 | 17 | 千克/个 | | ---Other |
| 8529.1090 21 | 卫星电视接收用天线 | 1.5,1 | 20 | 17 | 17 | 千克/个 | O | Satellite TV receiving antenna |
| 8529.1090 29 | 其他无线广播电视用天线(税目85.25至85.28所列其他装置或设备的,包括天线反射器) | 1.5,1 | 20 | 17 | 17 | 千克/个 | O | Other radio broadcasting and television antenna (suitable for use solely or principally with the apparatus of heading No. 85.25 to 85.28, including antenna reflectors) |
| 8529.1090 90 | 其他无线电设备天线及其零件(税目85.25至85.28所列其他装置或设备的,包括天线反射器) | 1.5,1 | 20 | 17 | 17 | 千克/个 | | Other radio antennas and parts (suitable for use solely or principally with the apparatus of heading No. 85.25 to 85.28, including antenna reflectors) |
| | -其他: | | | | | | | -Other: |
| 8529.9010 | ---电视发送、差转设备及卫星电视地面接收转播设备用 | 0 | 30 | 17 | 17 | 千克 | | ---Of television transmission or translation apparatus, satellite television ground receiving and relaying apparatus |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8529.9010 11 | 卫星电视接收用解码器 | 0 | 30 | 17 | 17 | 千克/个 | O | Decoders for statellite TV recervers |
| 8529.9010 12 | 卫星电视接收用收视卡 | 0 | 30 | 17 | 17 | 千克/个 | O | CA card for receiving satellite television |
| 8529.9010 13 | 卫星电视接收用器件板卡 | 0 | 30 | 17 | 17 | 千克/个 | O | CRD cards for receiving statellite TV |
| 8529.9010 14 | 卫星电视接收用专用零件 | 0 | 30 | 17 | 17 | 千克/个 | O | Parts exclusive for receiving statellite TV signals |
| 8529.9010 90 | 其他电视发送,差转等设备零件(包括其他卫星电视地面接收转播设备零件) | 0 | 30 | 17 | 17 | 千克/个 | | Parts of other television tronsmission or translation apparatus (including parts of satellite television ground receiving and relaying apparatus) |
| | ---电视摄像机、静像视频摄像机及其他视频摄录一体机、数字照相机用: | | | | | | | ---Of television cameras、still image rideo cameras other video camera recorders and igital cameras: |
| 8529.9041 | ----特种用途的 | 8 | 17 | 17 | 17 | 千克 | | ----Of special purpose |
| 8529.9042 | ----非特种用途的取像模块 | | 100 | 17 | 17 | 千克 | | ----Cameera modules without special pnrpose |
| 8529.9042[暂] 10 | 电视摄像机、摄录一体机、数码相机用取像模块 | 3 | 100 | 17 | 17 | 千克 | | Video camera recorders, digital camera, with image capture module |
| 8529.9042[暂] 20 | 手机、平板电脑用取像模块 | 4 | 100 | 17 | 17 | 千克 | | Mobile phone, tablet computer with image capture module |
| 8529.9042 90 | 其他非特种用途的取像模块 | 12 | 100 | 17 | 17 | 千克 | | Other cameera modules not for special purpose |
| 8529.9049[暂] | ----其他 | 2 | 100 | 17 | 17 | 千克 | | ----Other |
| 8529.9050 | ---雷达设备及无线电导航设备用 | 1.5 | 8 | 17 | 17 | 千克 | | ---Of radar apparatus and radio navigational aid apparatus |
| 8529.9060[暂] | ---无线电收音机及其组合机用 | 7 | 130 | 17 | 17 | 千克 | | ---Of radio-broadcast receivers and their combinations |
| | ---电视接收机用(高频调谐器除外): | | | | | | | ---Of television receivers (Other than H. F tuners): |
| 8529.9081[暂] | ----彩色电视接收机用(等离子显像组件及其零件、有机发光显示屏除外) | 6 | 80 | 17 | 17 | 千克 | | ----Of colour television receivers (other than plasma display modules or parts thereof, organic light emitting diode display screen) |
| 8529.9082[暂] | ----等离子显像组件及其零件 | 5 | 80 | 17 | 17 | 千克 | | ----Plasma display modules and parts thereof |
| 8529.9083[暂] | ----有机发光二极管显示屏 | 5 | 50 | 17 | 17 | 千克/个 | | ----Organic light emitting diode display screen |
| 8529.9089 | ----其他 | 0 | 50 | 17 | 17 | 千克 | | ----Other |
| 8529.9090 | ---其他 | 0 | 57 | 17 | 17 | 千克/个 | | ---Other |
| 8529.9090 11 | 卫星电视接收用高频调谐器 | 0 | 57 | 17 | 17 | 千克/个 | O | High-frequency tuners for satellite television |
| 8529.9090 90 | 税目85.25至85.28所列装置或设备其他零件 | 0 | 57 | 17 | 17 | 千克/个 | | Other parts of apparatus of headings No. 85.25 ~ 85.28 |
| **85.30** | **铁道、电车道、道路或内河航道、停车场、港口或机场用的电气信号、安全或交通管理设备(税目86.08的货品除外):** | | | | | | | **Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08):** |
| 8530.1000 | -铁道或电车道用的设备 | 10 | 20 | 17 | 17 | 个 | O | -Equipment for railways or tramways |
| 8530.8000 | -其他设备 | 8 | 20 | 17 | 17 | 个 | O | -Other equipment |
| 8530.9000 | -零件 | 8 | 20 | 17 | 17 | 千克 | | -Parts |
| **85.31** | **电气音响或视觉信号装置(例如,电铃、电笛、显示板、防盗或防火报警器),但税目85.12或85.30的货品除外:** | | | | | | | **Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading-Nos. 85.12 or 85.30:** |
| 8531.1000 | -防盗或防火报警器及类似装置 | 10 | 40 | 17 | 17 | 个 | A | -Burglar or fire alarms and similar apparatus |
| 8531.2000 | -装有液晶装置(LCD)或发光二极管(LED)的显示板 | 0 | 70 | 17 | 17 | 个 | | -Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) |
| | -其他装置: | | | | | | | -Other apparatus: |
| 8531.8010 | ---蜂鸣器 | | 70 | 17 | 17 | 个 | | ---Buzzers |
| 8531.8010[暂] 01 | 音量不超过110db的小型蜂鸣器 | 7.5 | 70 | 17 | 17 | 个 | | Small buzzers, volue<110dB |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8531.8010 90 | 其他蜂鸣器 | 15 | 70 | 17 | 17 | 个 | | Other buzzers |
| 8531.8090 | ---其他 | 88.75 | 70 | 17 | 17 | 个 | | ---Other |
| | -零件: | | | | | | | -Parts: |
| 8531.9010 | ---防盗或防火报警器及类似装置用 | 0 | 40 | 17 | 17 | 千克 | A | ---Of burglar or fire alarms and similar apparatus |
| 8531.9090 | ---其他 | 0 | 70 | 17 | 17 | 千克 | | ---Other |
| **85.32** | **固定、可变或可调(微调)电容器:** | | | | | | | **Electrical capacitors, fixed, variable or adjustable (preset):** |
| 8532.1000 | -固定电容器,用于50/60赫兹电路,其额定无功功率不低于0.5千瓦(电力电容器) | 0 | 20 | 17 | 17 | 千克/千个 | | -Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kV (power capacitors) |
| | -其他固定电容器: | | | | | | | -Other fixed capacitors: |
| | --钽电容器: | | | | | | | --Tantalum: |
| 8532.2110 | ---片式 | 0 | 35 | 17 | 17 | 千克/千个 | | ---Laminate |
| 8532.2190 | ---其他 | 0 | 35 | 17 | 17 | 千克/千个 | | ---Other |
| | --铝电介电容器: | | | | | | | --Aluminium electrolytic: |
| 8532.2210 | ---片式 | 0 | 35 | 17 | 17 | 千克/千个 | | ---Laminate |
| 8532.2290 | ---其他 | 0 | 35 | 17 | 17 | 千克/千个 | | ---Other |
| 8532.2300 | --单层瓷介电容器 | 0 | 35 | 17 | 17 | 千克/千个 | | --Ceramic dielectric, single layer |
| | --多层瓷介电容器: | | | | | | | --Ceramic dielectric, multilayer: |
| 8532.2410 | ---片式 | 0 | 35 | 17 | 17 | 千克/千个 | | ---Laminate |
| 8532.2490 | ---其他 | 0 | 35 | 17 | 17 | 千克/千个 | | ---Other |
| | --纸介质或塑料介质电容器: | | | | | | | --Dielectric of paper or plastics: |
| 8532.2510 | ---片式 | 0 | 35 | 17 | 17 | 千克/千个 | | ---Laminate |
| 8532.2590 | ---其他 | 0 | 35 | 17 | 17 | 千克/千个 | | ---Other |
| 8532.2900 | --其他 | 0 | 35 | 17 | 17 | 千克/千个 | | --Other |
| 8532.3000 | -可变或可调(微调)电容器 | 0 | 35 | 17 | 17 | 千克/千个 | | -Variable or adjustable (pre-set) capacitors |
| | -零件: | | | | | | | -Parts: |
| 8532.9010 | ---子目号8532.1000所列电容器用 | 0 | 20 | 17 | 17 | 千克 | | ---Of the capacitors of subheadingNo. 8532.1000 |
| 8532.9090 | ---其他 | 0 | 35 | 17 | 17 | 千克 | | ---Other |
| **85.33** | **电阻器(包括变阻器及电位器),但加热电阻器除外:** | | | | | | | **Electrical resistors (including rheostats and potentiometers), other than heating resistors:** |
| 8533.1000 | -固定碳质电阻器,合成或薄膜式 | 0 | 50 | 17 | 17 | 千克/千个 | | -Fixed carbon resistors, composition or film types |
| | -其他固定电阻器: | | | | | | | -Other fixed resistors: |
| | --额定功率不超过20瓦: | | | | | | | --For a power handling capacity not exceeding 20W: |
| 8533.2110 | ---片式 | 0 | 50 | 17 | 17 | 千克/千个 | | ---Laminate |
| 8533.2190 | ---其他 | 0 | 50 | 17 | 17 | 千克/千个 | | ---Other |
| 8533.2900 | --其他 | 0 | 50 | 17 | 17 | 千克/千个 | | --Other |
| | -线绕可变电阻器,包括变阻器及电位器: | | | | | | | -Wirewound variable resistors, including rheostats and potentiometers: |
| 8533.3100 | --额定功率不超过20瓦 | 0 | 50 | 17 | 17 | 千克/千个 | | --For a power handling capacity not exceeding 20 W |
| 8533.3900 | --其他 | 0 | 50 | 17 | 17 | 千克/千个 | | --Other |
| 8533.4000 | -其他可变电阻器,包括变阻器及电位器 | 0 | 50 | 17 | 17 | 千克/千个 | | -Other variable resistors, including rheostats and potentiometers |
| 8533.9000 | -零件 | 0 | 50 | 17 | 17 | 千克 | | -Parts |
| **85.34** | **印刷电路:** | | | | | | | **Printed circuits:** |
| 8534.0010 | ---4层以上的 | 0 | 35 | 17 | 17 | 块/千克 | | ---Of more than 4 layers |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8534.0090 | ---其他 | 0 | 50 | 17 | 17 | 块/千克 | | ---Other |
| **85.35** | **电路的开关、保护或连接用的电气装置(例如,开关、熔断器、避雷器、电压限幅器、电涌抑制器、插头及其他连接器、接线盒),用于电压超过1000伏的线路:** | | | | | | | **Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other conneltors, junction boxes), for a voltage exceeding 1000 volts:** |
| 8535.1000 | -熔断器 | 14 | 50 | 17 | 17 | 个/千克 | A | -Fuses |
| | -自动断路器: | | | | | | | -Automatic circuit breakers: |
| 8535.2100 | --用于电压低于72.5千伏的线路: | 14 | 50 | 17 | 17 | 个/千克 | A | --For a voltage of less than 72.5 kV |
| | --其他: | | | | | | | --Other: |
| 8535.2910 | ---用于72.5千伏≤电压≤220千伏的线路 | 10 | 50 | 17 | 17 | 个/千克 | | ---For 72.5kV≤Voltage≤220kV |
| 8535.2920 | ---用于220千伏<电压≤750千伏的线路 | 10 | 50 | 17 | 17 | 个/千克 | | ---For 220kV≤Voltage≤750kV |
| 8535.2990 | ---用于电压>750千伏的 | 10 | 50 | 17 | 17 | 个/千克 | | ---For Voltage>750kV |
| | -隔离开关及断续开关: | | | | | | | -Isolating switches and make-and-break switches: |
| 8535.3010 | ---用于72.5千伏≤电压≤220千伏的 | 10 | 50 | 17 | 17 | 个/千克 | | ---For 72.5kV≤Voltage≤220kV |
| 8535.3020 | ---用于220千伏<电压≤750千伏的 | 10 | 50 | 17 | 17 | 个/千克 | | ---For 220kV≤Voltage≤750kV |
| 8535.3090 | ---其他(用于电压超过1000伏的线路) | 10 | 50 | 17 | 17 | 个/千克 | A | ---Other |
| 8535.4000 | -避雷器、电压限幅器及电涌抑制器 | 18 | 50 | 17 | 17 | 个/千克 | | -Lightning arresters, voltage limiters and surge suppressors |
| 8535.9000 | -其他 | 10 | 50 | 17 | 17 | 千克 | | -Other |
| 8535.9000 10 | 触发式火花隙(阳极延迟时间≤15ms,阳极峰值额定电流≥500A) | 10 | 50 | 17 | 17 | 千克 | 3 | Triggered spark gap (time for delay of anode ≤15ms, rating current of anode's peak value≥500A) |
| 8535.9000 20 | 具有快速开关功能的模件或组件(阳极峰值电压≥2kV;电流≥500A;接通时间为1微秒或更短) | 10 | 50 | 17 | 17 | 千克 | 3 | Module or groupware that can be speedily switched on or off (peak voltage value of anode≥2kV, current≥500A, time for switching on 1 ms) |
| 8535.9000 90 | 其他电压>1000伏电路开关等电气装置 | 10 | 50 | 17 | 17 | 千克 | | Other electrical apparatuses for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage exceeding 1000 V) |
| **85.36** | **电路的开关、保护或连接用的电器装置(例如,开关、继电器、熔断器、电涌抑制器、插头、插座、灯座及其他连接器、接线盒),用于电压不超过1000伏的线路;光导纤维、光导纤维束或光缆用连接器:** | | | | | | | **Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electricalcircuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connecltors junction boxes), for a voltage not exceeding 1000 volts: connectors for optical fibres. optical fibre bundles or cables:** |
| 8536.1000 | -熔断器 | 10 | 50 | 17 | 17 | 个/千克 | A | -Fuses |
| 8536.2000 | -自动断路器 | 9 | 50 | 17 | 17 | 个/千克 | A | -Automatic circuit breakers |
| 8536.3000 | -其他电路保护装置 | 7.5,6 | 50 | 17 | 17 | 个/千克 | A | -Other apparatus for protecting electrical circuits |
| | -继电器: | | | | | | | -Relays: |
| | --用于电压不超过60伏的线路: | | | | | | | --For a voltage not exceeding 60 V: |
| 8536.4110 | ---用于电压不超过36伏的线路 | 10 | 50 | 17 | 17 | 个/千克 | | ---For a voltage not exceeding 36V |
| 8536.4190 | ---其他 | 10 | 50 | 17 | 17 | 个/千克 | A | ---Other |
| 8536.4900 | --其他 | 10 | 50 | 17 | 17 | 个/千克 | A | --Other |
| 8536.5000 | -其他开关 | 0 | 50 | 17 | 17 | 个/千克 | A | -Other switches |
| | -灯座、插头及插座: | | | | | | | -Lamp-holders, plugs and sockets: |
| 8536.6100 | --灯座 | 10 | 50 | 17 | 17 | 个/千克 | | --Lamp-holders |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8536.6900 | --其他 | 0 | 50 | 17 | 17 | 个/千克 | | --Other |
| 8536.7000 | -光导纤维、光导纤维束或光缆用连接器 | 8 | 30 | 17 | 17 | 千克 | | -Connectors for optical fibres, optical fibre bundles or cables |
| | -其他装置: | | | | | | | -Other apparatus: |
| | ---接插件: | | | | | | | ---Connector: |
| 8536.9011 | ----工作电压不超过36伏的 | 0 | 50 | 17 | 17 | 千克 | | ----Working voltage not exceeding 36 V |
| 8536.9019 | ----其他 | 0 | 50 | 17 | 17 | 千克 | A | ----Other |
| 8536.9090 | ---其他 | 0 | 50 | 17 | 17 | 千克 | A | ---Other |
| **85.37** | **用于电气控制或电力分配的盘、板、台、柜及其他基座,装有两个或多个税目85.35或85.36所列的装置,包括装有第九十章所列的仪器或装置,以及数控装置,但税目85.17的交换机除外:** | | | | | | | **Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of headingNo. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of headingNo. 85.17:** |
| | -用于电压不超过1000伏的线路: | | | | | | | -For a voltage not exceeding 1000 V: |
| | ---数控装置: | | | | | | | ---Numerical control panels: |
| 8537.1011 | ----可编程序控制器 | | 14 | 17 | 17 | 个/千克 | | ----Programmable logic controuers(PLC) |
| 8537.1011暂 01 | 机床用可编程序控制器(PLC) | 3 | 14 | 17 | 17 | 个/千克 | | Programmable logic controuers for machine tools |
| 8537.1011 10 | 调节和编程控制器(8479.899960绕线机用) | 5 | 14 | 17 | 17 | 个/千克 | 3 | Adiusting and programming controllers for winding machine of subbeading No. 8479.899060 |
| 8537.1011 90 | 其他可编程控制器(用于电压不超过1000伏的线路) | 5 | 14 | 17 | 17 | 个/千克 | | Other programming logic controllers (for the circuit with its voltage≤1000V) |
| 8537.1019 | ----其他 | | 14 | 17 | 17 | 个/千克 | | ----Other |
| 8537.1019暂 01 | 机床用其他数控单元(包括单独进口的CNC操作单元) | 3 | 14 | 17 | 17 | 个/千克 | | Other digital control units for machine tool (CNC operating unit with separate import) |
| 8537.1019 90 | 其他非机床用数控装置(用于电压不超过1000伏的线路) | 5 | 14 | 17 | 17 | 个/千克 | | Other digital controller not for machine tool (for a voltage≤1000V) |
| 8537.1090 | ---其他 | | 50 | 17 | 17 | 个/千克 | | ---Other |
| 8537.1090暂 01 | 电梯用控制柜及控制柜专用印刷电路板(用于电压不超过1000伏的线路) | 4 | 50 | 17 | 17 | 个/千克 | | Control cabinet (electric cabinet) for elevators and circuit board for control cabinet(for the circuit with its voltage≤1000V) |
| 8537.1090 21 | 控制器[用于机器人或末端操纵装置(详见核两用清单)] | 8.4 | 50 | 17 | 17 | 个/千克 | 3 | Controllers(use for roloots or end-operation devices,see the dual-purpose nuclear goods list for details) |
| 8537.1090 22 | 数字控制器(专用于税目8479.899959电动式振动试验系统) | 8.4 | 50 | 17 | 17 | 个/千克 | 3 | Digital controllers (only use of electric vibration test system subweading No. 8479.899959) |
| 8537.1090 90 | 其他电力控制或分配的装置(电压不超过1000伏的线路) | 8.4 | 50 | 17 | 17 | 个/千克 | A | Other power contorl or distribution devices (for the circuit with its voltage≤1000V) |
| | -用于电压超过1000伏的线路: | | | | | | | -For a voltage exceeding 1000 V: |
| 8537.2010 | ---全封闭组合式高压开关装置,用于电压在500千伏及以上的线路 | 8.4 | 30 | 17 | 17 | 台/千克 | | ---Gas insulated switchgear, for a voltage of 500 kV or more |
| 8537.2090 | ---其他 | 8.4 | 50 | 17 | 17 | 千克 | | ---Other |
| **85.38** | **专用于或主要用于税号85.35、85.36或85.37所列装置的零件:** | | | | | | | **Parts suitable for use solely or principally with the apparatus of headingNo. 85.35, 85.36 or 85.37:** |
| | -税目85.37所列货品用的盘、板、台、柜及其他基座,但未装有关装置: | | | | | | | -Boards, panels, consoles, desks, cabinets and other bases for the goods of headingNo. 85.37, not equipped with their apparatus: |
| 8538.1010 | ---税目8537.2010所列货品用 | 7.5.6 | 50 | 17 | 17 | 千克 | | ---For the goods of headingNo. 8537.2010 |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8538.1090 | ---其他 | 5,8,4,7 | 50 | 17 | 17 | 千克 | | ---Other |
| 8538.9000 | -其他 | 7 | 50 | 17 | 17 | 千克 | | -Other |
| **85.39** | **白炽灯泡、放电灯管,包括封闭式聚光灯及紫外线灯管或红外线灯泡;弧光灯:** | | | | | | | **Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps:** |
| 8539.1000 | -封闭式聚光灯 | 10 | 45 | 17 | 17 | 只 | | -Sealed beam lamp units |
| | -其他白炽灯泡,但不包括紫外线灯管或红外线灯泡: | | | | | | | -Other filament lamps, excluding ultra-violet or infra-red lamps: |
| | --卤钨灯: | | | | | | | --Tungsten halogen: |
| 8539.2110 | ---科研、医疗专用 | 8 | 20 | 17 | 17 | 只 | | ---For scientific or medical uses only |
| 8539.2120 | ---火车、航空器及船舶用 | 8 | 20 | 17 | 17 | 只 | | ---For locomotives and rolling-stock, aircraft or ships |
| 8539.2130 | ---机动车辆用 | 10 | 45 | 17 | 17 | 只 | | ---For motor vehicles |
| 8539.2190 | ---其他 | 10.5 | 70 | 17 | 17 | 只 | | ---Other |
| | --其他灯,功率不超过200瓦,但额定电压超过100伏: | | | | | | | --Other, of a power not exceeding 200 W and for a voltage exceeding 100 V: |
| 8539.2210 | ---科研、医疗专用 | 10.5 | 20 | 17 | 17 | 只 | | ---For scientific or medical uses only |
| 8539.2290 | ---其他 | 5 | 70 | 17 | 17 | 只 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 8539.2910 | ---科研、医疗专用 | 5 | 20 | 17 | 17 | 只 | | ---For scientific or medical uses only |
| 8539.2920 | ---火车、航空器及船舶用 | 10.5 | 20 | 17 | 17 | 只 | | ---For locomotives and rolling-stock, aircraft or ships |
| 8539.2930 | ---机动车辆用 | 5 | 45 | 17 | 17 | 只 | | ---For motor vehicles |
| | ---其他: | | | | | | | ---Other: |
| 8539.2991 | ----12伏及以下的 | 12 | 70 | 17 | 17 | 只 | | ----Of a voltage 12 V or less |
| 8539.2999 | ----其他 | 12 | 70 | 17 | 17 | 只 | | ----Other |
| | -放电灯管,但紫外线灯管除外: | | | | | | | -Discharge lamps, other than ultra-violet lamps: |
| | --热阴极荧光灯: | | | | | | | --Fluorescent, hot cathode: |
| 8539.3110 | ---科研、医疗专用 | 8 | 20 | 17 | 17 | 只 | | ---For scientific or medical uses only |
| 8539.3120 | ---火车、航空器及船舶用 | 8 | 20 | 17 | 17 | 只 | | ---For locomotives and rolling-stock, aircraft or ships |
| | ---其他: | | | | | | | ---Other: |
| 8539.3191 | ----紧凑型 | 8 | 70 | 17 | 17 | 只 | | ----Compact type |
| 8539.3199 | ----其他 | 8 | 70 | 17 | 17 | 只 | | ----Other |
| | --汞或钠蒸汽灯;金属卤化物灯: | | | | | | | --Mercury or sodium vapour lamps; metal halide lamps: |
| 8539.3230 | ---钠蒸气灯 | 8 | 20 | 17 | 17 | 只 | | ---Sodium vapour lamps |
| 8539.3240 | ---汞蒸气灯 | | 20 | 17 | 17 | 只 | | ---Mercury vapour lamps |
| 8539.3240[暂] 01 | 彩色投影机用的照明光源(汞蒸汽灯) | 3 | 20 | 17 | 17 | 只 | | Mercury vapor light for color LCD projectors |
| 8539.3240 90 | 其他汞蒸汽灯 | 8 | 20 | 17 | 17 | 只 | | Other mercury vapor light |
| 8539.3290 | ---其他 | 8 | 70 | 17 | 17 | 只 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 8539.3910 | ---科研、医疗专用 | 8 | 20 | 17 | 17 | 只 | | ---For scientific or medical uses only |
| 8539.3920 | ---火车、航空器及船舶用 | 8 | 20 | 17 | 17 | 只 | | ---For locomotives and rolling-stock, aircraft or ships |
| 8539.3990 | ---其他 | 8 | 70 | 17 | 17 | 只 | | ---Other |
| 8539.3990 10 | 用于平板显示器背光源的冷阴极管荧光灯 | 6,4 | 70 | 17 | 17 | 只 | | Cold cathode fluorescent lamp for flat panel display backlight source |
| 8539.3990 90 | 其他用途的其他放电灯管 | 8 | 70 | 17 | 17 | 只 | | Other discharge lamps for other purposes |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -紫外线灯管或红外线灯泡;弧光灯: | | | | | | | -Ultraviolet or infrared lamps; arc-lamps: |
| 8539.4100 | --弧光灯 | 8 | 20 | 17 | 17 | 只 | | --Arc-lamps |
| 8539.4900 | --其他 | 8 | 20 | 17 | 17 | 只 | | --Other |
| 8539.5000 | -发光二极管(LED)灯泡(管) | 10 | 80 | 17 | | 只/千克 | A | -Light-emitting diode(LED)lamps |
| 8539.9000 | -零件 | 8 | 20 | 17 | 17 | 千克 | | -Parts |
| **85.40** | **热电子管、冷阴极管或光阴极管(例如,真空管或充气管、汞弧整流管、阴极射线管、电视摄像管):** | | | | | | | **Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes):** |
| | -阴极射线电视显像管,包括视频监视器用阴极射线管: | | | | | | | -Cathode-ray television picture tubes, including video monitor cathode-ray tubes: |
| 8540.1100 | --彩色的 | 12 | 40 | 17 | 17 | 只 | 6A | --Colour |
| 8540.1200 | --单色的 | 15 | 40 | 17 | 17 | 只 | 6A | --Monochrome |
| | -电视摄像管;变像管及图像增强管;其他光阴极管: | | | | | | | -Television camera tubes; image converters and intensifiers; other photo-cathode tubes: |
| 8540.2010 | ---电视摄像管 | 12 | 35 | 17 | 17 | 只 | | ---Television camera tubes |
| 8540.2090 | ---其他 | 8 | 17 | 17 | 17 | 只 | | ---Other |
| 8540.2090 10 | 电子条纹相机的条纹显像管(专用于编号9006.5900 40的条纹显像管) | 8 | 17 | 17 | 17 | 只 | 3 | Stripe kinescope of electronic stripe camera (striation kinescope tube specially used for Serial Number 9006.5900 40) |
| 8540.2090 90 | 其他电视摄像管;其他变像管及图像增强管;其他光阴极管 | 8 | 17 | 17 | 17 | 只 | | Other television camera tubes, other image converter tube and image intensifier tubes, other photo cathode tubes |
| | -单色的数据/图形显示管;彩色的数据/图形显示管,屏幕荧光点间距小于0.4毫米: | | | | | | | -Data/graphic display tubes, monochrome; data/graphic displaytubes, colour, with a phosphor dot screen pitch smaller than 0.4mm |
| 8540.4010 | ---彩色的数据/图形显示管,屏幕荧光点间距小于0.4毫米 | 8 | 17 | 17 | 17 | 只 | 6 | ---Data/graphic displaytubes, colour, with a phosphor dot screen pitch smaller than 4mm |
| 8540.4020 | ---单色的数据/图形显示管 | 8 | 17 | 17 | 17 | 只 | 6 | ---Data/graphic display tubes, monochrome |
| | -其他阴极射线管: | | | | | | | -Other cathode-ray tubes: |
| 8540.6010 | ---雷达显示管 | 6 | 14 | 17 | 17 | 只 | | ---Radar display tubes |
| 8540.6090 | ---其他 | 8 | 17 | 17 | 17 | 只 | 6 | ---Other |
| | -微波管(例如,磁控管、速调管、行波管、返波管),但不包括栅控管: | | | | | | | -Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: |
| 8540.7100 | --磁控管 | 8 | 17 | 17 | 17 | 只 | | --Magnetrons |
| | --其他: | | | | | | | --Other: |
| 8540.7910 | ---速调管 | 8 | 17 | 17 | 17 | 只 | | ---Klystrons |
| 8540.7990 | ---其他 | 8 | 17 | 17 | 17 | 只 | | ---Other |
| | -其他管: | | | | | | | -Other valves and tubes: |
| 8540.8100 | --接收管或放大管 | 8 | 17 | 17 | 17 | 只 | | --Receiver or amplifier valves and tubes |
| 8540.8900 | --其他 | 8 | 17 | 17 | 17 | 只 | | --Other |
| 8540.8900 10 | 光电倍增管(光电阴极面积大于20平方厘米,并且阳极脉冲上升时间小于1纳秒) | 8 | 17 | 17 | 17 | 只 | 3 | Electron-multiplier phototube (Photoelectric cathode area greater than 20 square centimeters, and the anode pulse rise time less than 1ns) |
| 8540.8900 90 | 其他电子管(包括光阴极管或汞弧整流管 | 8 | 17 | 17 | 17 | 只 | | Other electron tube (including photo-cathode valves and mercury arc rectifying valves and tubes) |
| | -零件: | | | | | | | -Parts: |
| | --阴极射线管用: | | | | | | | --Of cathode-ray tubes: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8540.9110 | ---电视显像管用 | 6 | 40 | 17 | 17 | 千克 | | ---Of television picture tubes |
| 8540.9120 | ---雷达显示管用 | 5 | 14 | 17 | 17 | 千克 | | ---Of radar display tubes |
| 8540.9190[暂] | ---其他 | 4 | 17 | 17 | 17 | 千克 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 8540.9910 | ---电视摄像管用 | 8 | 35 | 17 | 17 | 千克 | | ---Of television camera tubes |
| 8540.9990 | ---其他 | 8 | 17 | 17 | 17 | 千克 | | ---Other |
| **85.41** | **二极管、晶体管及类似的半导体器件;光敏半导体器件,包括不论是否装在组件内或组装成块的光电池;发光二极管;已装配的压电晶体:** | | | | | | | **Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:** |
| 8541.1000 | -二极管,但光敏二极管或发光二极管除外 | 0 | 30 | 17 | 17 | 个/千克 | | -Diodes, other than photosensitive or light emitting diodes |
| | -晶体管,但光敏晶体管除外: | | | | | | | -Transistors, other than photosensitive transistors: |
| 8541.2100 | --耗散功率小于1瓦的 | 0 | 30 | 17 | 17 | 个/千克 | | --With a dissipation rate of less than 1 W |
| 8541.2900 | --其他 | 0 | 30 | 17 | 17 | 个/千克 | | --Other |
| 8541.3000 | -半导体开关元件、两端交流开关元件及三端双向可控硅开关元件,但光敏器件除外 | 0 | 30 | 17 | 17 | 个/千克 | | -Thyristors, diacs and triacs, other than photosensitive devices |
| | -光敏半导体器件,包括不论是否装在组件内或组装成块的光电池;发光二极管: | | | | | | | -Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes: |
| 8541.4010 | ---发光二极管 | 0 | 30 | 17 | 17 | 个/千克 | | ---Light emitting diodes |
| 8541.4020 | ---太阳能电池 | 0 | 30 | 17 | 17 | 个/千克 | | ---Solar cells |
| 8541.4090 | ---其他 | 0 | 30 | 17 | 17 | 个/千克 | | ---Other |
| 8541.5000 | -其他半导体器件 | 0 | 30 | 17 | 17 | 个/千克 | | -Other semiconductor devices |
| 8541.6000 | -已装配的压电晶体 | 0 | 30 | 17 | 17 | 个/千克 | | -Mounted piezo-electric crystals |
| 8541.9000 | -零件 | 0 | 30 | 17 | 17 | 千克 | | -Parts |
| **85.42** | **集成电路:** | | | | | | | **Electronic integrated circuits:** |
| | -集成电路: | | | | | | | -Electronic integrated circuits: |
| | --处理器及控制器,不论是否带有存储器、转换器、逻辑电路、放大器、时钟及时序电路或其他电路 | | | | | | | --Proceesors and controuers, whether or not combined with memories, converter, logic circuit, amplifier, clock and timing circuit or other circuit |
| | ---多元件集成电路: | | | | | | | ---Multi-component integrated circuits: |
| 8542.3111 | ----具有变流功能的半导体模块 | 5 | 30 | 17 | | 个/千克 | | ----Semiconductor modules with converting function |
| 8542.3111[暂] 10 | 多元件集成电路中的自动数据处理设备机器及组件、电讯设备用的具有变流动能的半导体模块 | 5 | 30 | 17 | | 个/千克 | | Automatic data processing equipment machine and assembly in multi element integrated circuit, semiconductor module with variable kinetic energy for telecommunication equipment |
| 8542.3111[暂] 90 | 多元件集成电路中的其他具有变流功能的半导体模块 | 5 | 30 | 17 | | 个/千克 | | Semiconductor module with variable current function in multi element integrated circuit |
| 8542.3119 | ----其他 | 32,25 | 46 | 17 | | 个/千克 | | ----Other |
| 8542.3190 | ---其他 | 0 | 24 | 17 | | 个/千克 | | ---Other |
| | --存储器 | | | | | | | --Memories |
| 8542.3210 | ---多元件集成电路 | 34,27 | 45 | 17 | | 个/千克 | | ---Multi-component integrated circuits |
| 8542.3290 | ---其他 | 0 | 24 | 17 | | 个/千克 | | ---other |
| | --放大器 | | | | | | | --Amplifier |
| 8542.3310 | ---多元件集成电路 | 34,27 | 45 | 17 | | 个/千克 | | ---Multi-component integrated circuits |
| 8542.3390 | ---其他 | 0 | 24 | 17 | | 个/千克 | | ---other |

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|---|---|---|---|---|---|---|---|---|
| | --其他： | | | | | | | --Other： |
| 8542.3910 | ---多元件集成电路 | 34,27 | 45 | 17 | | 个/千克 | | ---Multi-component integrated circuits |
| 8542.3990 | ---其他 | 0 | 24 | 17 | | 个/千克 | | ---other |
| 8542.9000 | -零件 | 0 | 30 | 17 | 17 | 千克 | | -Parts |
| **85.43** | **本章其他税目未列名的具有独立功能的电气设备及装置：** | | | | | | | **Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter：** |
| 8543.1000 | -粒子加速器 | 5 | 11 | 17 | 17 | 台 | | -Particle accelerators |
| 8543.1000 10 | 脉冲电子加速器(峰值能量为500千电子伏或更高) | 5 | 11 | 17 | 17 | 台 | 3 | Pulsed electron accelerators(peak value power≥500kEV) |
| 8543.1000 20 | 中子发生器系统,包括中子管(真空下,利用静电加速来诱发氘-氘核反应) | 5 | 11 | 17 | 17 | 台 | 3 | Neutron generator systems, including neutron tubes (in vacuum condition, induce the tritium-deuteron reaction through acceleration of static) |
| 8543.1000 90 | 其他粒子加速器 | 5 | 11 | 17 | 17 | 台 | | Other particle accelerator |
| | -信号发生器： | | | | | | | -Signal generators： |
| 8543.2010 | ---输出信号频率在1500兆赫兹以下的通用信号发生器 | 13.1,11.3 | 80 | 17 | 17 | 台 | | ---Universal signal generators, with a frequency range of less than 1500 MHz |
| 8543.2090 | ---其他 | 8 | 20 | 17 | 17 | 台 | | ---Other |
| 8543.2090 10 | 高速脉冲发生器(脉冲上升时间小于500ps) | 7,6 | 20 | 17 | 17 | 台 | 3 | High-speed pulse generator(risetime of pulse <500ps) |
| 8543.2090 90 | 其他输出信号频率≥1500MHz的通用信号发生器 | 7,6 | 20 | 17 | 17 | 台 | | Other versatile signal generators with the ouput signal frequency≥1500MHz |
| 8543.3000 | -电镀、电解或电泳设备及装置 | 0 | 35 | 17 | 17 | 台 | | -Machines and apparatus for electro-plating, electrolysis or electrophoresis |
| 8543.3000 10 | 电化学还原槽;锂汞齐电解槽(电化学还原槽为化学交换过程的铀浓缩设计的) | 0 | 35 | 17 | 17 | 台 | 3 | Electrochemical lithium amalgam electrolysis cells reduction cells(specially designed for uranium concentration in chemical exchange process) |
| 8543.3000 20 | 产氟电解槽(每小时产250克以上) | 0 | 35 | 17 | 17 | 台 | 3 | Fluorine generating electrolytic cells(produce more than 250 g/h) |
| 8543.3000 90 | 其他电镀、电解或电泳设备及装置 | 0 | 35 | 17 | 17 | 台 | | Other machines and equipment for electro-plating, electrolysis or electrophoresis |
| | -其他设备及装置： | | | | | | | -Other machines and apparatus： |
| 8543.7091 | ----金属、矿藏探测器 | 0 | 17 | 17 | 17 | 台 | | ----Metal or mine detectors |
| 8543.7092 | ----高、中频放大器 | 0 | 17 | 17 | 17 | 台 | | ----High or intermediate frequency amplifiers |
| 8543.7093 | ----电篱网激发器 | 10 | 35 | 17 | 17 | 台 | | ----Electric fence energizers |
| 8543.7099 | ----其他 | 0 | 35 | 17 | 17 | 台 | | ----Other |
| 8543.7099 10 | 飞行数据记录器、报告器 | 0 | 35 | 17 | 17 | 台 | | Flying data recorders and reporters |
| 8543.7099 20 | 无线广播电视用激励器(具有独立功能) | 0 | 35 | 17 | 17 | 台 | O | Exciters for wireless television broadcasting(having independently functions) |
| 8543.7099 30 | 模/数转换器(能设计或改进成军用、或设计成抗辐射的) | 0 | 35 | 17 | 17 | 台 | 3 | Analog/digital converters(capable of being designed or improved for military uses or being designed to resist radiation) |
| 8543.7099 40 | 质谱仪用的离子源(原子质量单位≥230,分辨率>2/230) | 0 | 35 | 17 | 17 | 台 | 3 | Ion source for mass spectrogragh (atomic quality unit≥230,exculpation>2/230) |
| 8543.7099 50 | 密码机、密码卡(不包括数字电视智能卡、蓝牙模块、用于知识产权保护的加密狗) | 0 | 35 | 17 | 17 | 台 | M | Cipher, cipher card (not including the intelligent digital TV card, Bluetooth module, for intellectual property protection dongle) |
| 8543.7099 90 | 其他未列名的具有独立功能的电气设备及装置 | 0 | 35 | 17 | 17 | 台 | | Other unisted electrical equipment and devices, having independently functions |
| | -零件： | | | | | | | -Parts： |
| 8543.9010 | ---粒子加速器用 | 0 | 11 | 17 | 17 | 千克 | | ---Of particle accelerators |
| | ---信号发生器用： | | | | | | | ---Of signal generators： |

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|---|---|---|---|---|---|---|---|---|
| 8543.9021 | ----输出信号频率在1500兆赫兹以下的通用信号发生器用 | 0 | 80 | 17 | 17 | 千克 | | ----Of the generators of subheading No. 8543.2010 |
| 8543.9029 | ----其他 | 0 | 20 | 17 | 17 | 千克 | | ----Other |
| 8543.9030 | ---金属、矿藏探测器用 | 0 | 17 | 17 | 17 | 千克 | | ---Of metal or mine detectors |
| 8543.9040 | ---高、中频放大器用 | 0 | 17 | 17 | 17 | 千克 | | ---Of high or intermediate frequency amplifiers |
| 8543.9090 | ---其他 | 0 | 35 | 17 | 17 | 千克 | | ---Other |
| **85.44** | **绝缘(包括漆包或阳极化处理)电线、电缆(包括同轴电缆)及其他绝缘电导体,不论是否有接头;由每根被覆光纤组成的光缆,不论是否与电导体装配或装有接头:** | | | | | | | **Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not ritted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:** |
| | -绕组电线: | | | | | | | -Winding wire: |
| 8544.1100[暂] | --铜制 | 6 | 70 | 17 | 17 | 千克 | | --Of copper |
| 8544.1900 | --其他 | 20 | 70 | 17 | 17 | 千克 | | --Other |
| 8544.2000 | -同轴电缆及其他同轴电导体 | 10 | 20 | 17 | 17 | 千克 | | -Co-axial cable and other co-axial electric conductors |
| | -车辆、航空器、船舶用点火布线组及其他布线组: | | | | | | | -Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships: |
| 8544.3020 | ---机动车辆用 | | 20 | 17 | 17 | 千克 | | ---For motor vehicles |
| 8544.3020[暂] 01 | 车辆用电控柴油机的线束 | 5 | 20 | 17 | 17 | 千克 | | Wiring harness for electronic control diesel engines of vehicles |
| 8544.3020 90 | 机动车辆用其他点火布线组及其他布线组 | 10 | 20 | 17 | 17 | 千克 | | Other ignition wiring sets and other wiring sets of a king used for motor vehicles |
| 8544.3090 | ---其他 | 5 | 70 | 17 | 17 | 千克 | | ---Other |
| | -其他电导体,额定电压不超过1000伏: | | | | | | | -Other electric conductors, for a voltage not exceeding 1000 V: |
| | --有接头: | | | | | | | --Fitted with connectors: |
| | ---额定电压不超过80伏: | | | | | | | ---For a voltage not exceeding 80 V: |
| 8544.4211 | ----电缆 | 0 | 20 | 17 | 17 | 千克 | | ----Electric cable |
| 8544.4219 | ----其他 | 0 | 70 | 17 | 17 | 千克 | | ----Other |
| | ---额定电压超过80伏,但不超过1000伏: | | | | | | | ---for a voltage exceeding 80V but not exceeding 1000 V: |
| 8544.4221 | ----电缆 | 0 | 20 | 17 | 17 | 千克 | A | ----Electric cable |
| 8544.4229 | ----其他 | 0 | 70 | 17 | 17 | 千克 | A | ----Other |
| | --其他: | | | | | | | --Other: |
| | ---额定电压不超过80伏: | | | | | | | ---For a voltage not exceeding 80 V: |
| 8544.4911 | ----电缆 | 0 | 20 | 17 | 17 | 千克 | | ----Electric cable |
| 8544.4919 | ----其他 | 0 | 70 | 17 | 17 | 千克 | | ----Other |
| | ---额定电压超过80伏,但不超过1000伏: | | | | | | | ---For a voltage exceeding 80 V but not exceeding 1000 V: |
| 8544.4921 | ----电缆 | 6 | 20 | 17 | 17 | 千克 | A | ----Electric cable |
| 8544.4929 | ----其他 | 12 | 70 | 17 | 17 | 千克 | | ----Other |
| | -其他电导体,额定电压超过1000伏: | | | | | | | -Other electric conductors, for a voltage exceeding 1000 V: |
| | ---电缆: | | | | | | | ---Electric cable: |
| 8544.6012 | ----额定电压不超过35千伏 | 10 | 50 | 17 | 17 | 千克 | A | ----For a voltage not exceedding 35 kV |
| 8544.6013 | ----额定电压超过35千伏,但不超过110千伏 | 8.4 | 20 | 17 | 17 | 千克 | | ----For a voltage exceedding 35 kV, but not exceedding 110 kV |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8544.6014 | ----额定电压超过110千伏,但不超过220千伏 | 8.4 | 20 | 17 | 17 | 千克 | | ----For a voltage exceedding 110 kV, but not exceeding 220 kV |
| 8544.6019 | ----其他 | 8.4 | 20 | 17 | 17 | 千克 | | ----Other |
| 8544.6090 | ---其他 | | 70 | 17 | 17 | 千克 | | ---Other |
| 8544.6090[暂] 01 | 额定电压≥500千伏的气体绝缘金属封闭输电线 | 10 | 70 | 17 | 17 | 千克 | | Gas-insulated transmission electric wire, rated voltage≥500kV |
| 8544.6090 90 | 额定电压>1千伏的其他电导线 | 21 | 70 | 17 | 17 | 千克 | | Other electric conductor with a rated voltage>1kV |
| 8544.7000 | -光缆 | 0 | 20 | 17 | 17 | 千克 | | -Optical fibre cables |
| **85.45** | **碳电极、碳刷、灯碳棒、电池碳棒及电气设备用的其他石墨或碳精制品,不论是否带金属:** | | | | | | | **Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes:** |
| | -碳电极: | | | | | | | -C arbon Electrodes: |
| 8545.1100 | --炉用 | 8 | 35 | 17 | | 千克 | 3 | --Of a kind used for furnaces |
| 8545.1900 | --其他 | 10.5 | 35 | 17 | | 千克 | 3 | --Other |
| 8545.2000 | -碳刷 | 10.5 | 35 | 17 | 17 | 千克 | | -Brushes |
| 8545.9000 | -其他 | 10.5 | 35 | 17 | 17 | 千克 | 3 | -Other |
| **85.46** | **各种材料制的绝缘子:** | | | | | | | **Electrical insulators of any material:** |
| 8546.1000 | -玻璃制 | 10.5 | 35 | 17 | 17 | 千克 | | -Of glass |
| | -陶瓷制: | | | | | | | -Of ceramics: |
| 8546.2010 | ---输变电线路绝缘瓷套管 | 6 | 35 | 17 | 17 | 千克 | | ---Power transmission and converting ceramic bushings |
| 8546.2090 | ---其他 | | 35 | 17 | 17 | 千克 | | ---Other |
| 8546.2090[暂] 01 | 输变电架空线路用长棒形瓷绝缘子瓷件(单支长度为1~2米,实芯) | 3 | 35 | 17 | 17 | 千克 | | Porcelain parts of long - rod porcelain insulators for electric transmission and transformation overhead lines (length of a single rod:1~2m, solid) |
| 8546.2090 90 | 其他陶瓷制绝缘子(包括非输变电线路绝缘瓷套管) | 12 | 35 | 17 | 17 | 千克 | | Other electrical insulators of ceramics (including not power transmission and transformation and converting ceramic bushings) |
| 8546.9000 | -其他 | 10 | 35 | 17 | 17 | 千克 | | -Other |
| **85.47** | **电气机器、器具或设备用的绝缘零件,除了为装配需要而在模制时装入的小金属零件(例如螺纹孔)以外,全部用绝缘材料制成,但税目85.46的绝缘子除外;内衬绝缘材料的贱金属制线路导管及其接头:** | | | | | | | **Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of headingNo. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material:** |
| 8547.1000 | -陶瓷制绝缘零件 | 8 | 35 | 17 | 17 | 千克 | | -Insulating fittings of ceramics |
| 8547.2000 | -塑料制绝缘零件 | 8 | 35 | 17 | 17 | 千克 | | -Insulating fittings of plastics |
| | -其他: | | | | | | | -Other: |
| 8547.9010 | ---内衬绝缘材料的贱金属制线路导管及其接头 | 10 | 50 | 17 | 17 | 千克 | | ---Electrical conduit tubing and joints therefor, of base metal lined with insulating material |
| 8547.9090 | ---其他 | 8 | 35 | 17 | 17 | 千克 | | ---Other |
| **85.48** | **原电池、原电池组及蓄电池的废碎料;废原电池、废原电池组及废蓄电池;机器或设备的本章其他税目未列名的电气零件:** | | | | | | | **Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:** |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8548.1000 | -原电池、原电池组及蓄电池的废碎料;废原电池、废原电池组及废蓄电池 | 8 | 36 | 17 | 17 | 千克 | 9 | -Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators |
| 8548.9000 | -其他 | | 40 | 17 | | 千克 | | -Other |
| 8548.9000暂 01 | 电磁干扰滤波器 | 3 | 40 | 17 | 17 | 千克 | | Patch filters |
| 8548.9000暂 02 | 非电磁干挠滤波器 | 6 | 40 | 17 | 15 | 千克 | | Non electromagnetic interference filter |
| 8548.9000 10 | 可调脉冲单模染料振荡器(平均输出功率>1 W,重复率>1 kHz,脉宽<100ns 可见光范围) | 12 | 40 | 17 | 17 | 千克 | 3 | Ingle - mode tunable pulsed dye oscillators(average output power>1w,repetition rate >1khz,pulse width <100ns of wavelength range of visible light) |
| 8548.9000 20 | 可调脉冲染料激光放大器和振荡器(不包括单模振荡器)(平均输出功率>30 W,重复率>1kHZ,脉宽<100ns 可见光范围) | 12 | 40 | 17 | 17 | 千克 | 3 | Single - mode tunable pulsed dye amplifiers and oscillators(average output power >30W,repetition rate>1kHz,pulse width<100ns of wavelength range of visible light,excluding single transverse - mode oscillators) |
| 8548.9000 30 | 触摸感应数据输入装置(即触摸屏)无显示的性能,安装于有显示屏的设备中,通过检测显示区域内触摸动作的发生及位置进行工作。触摸感应可通过电阻、静电电容、声学脉冲识别、红外光或其他触摸感应技术来获得 | 10,8 | 40 | 17 | 15 | 千克 | | |
| 8548.9000 90 | 第 85 章其他编号未列名的电气零件 | 12 | 40 | 17 | 15 | 千克 | | Other electrical parts,not specified or included elsewhere in the Chapter 85 |

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# 第十七类
# 车辆、航空器、船舶及有关运输设备

**注释：**

一、本类不包括税目95.03或95.08的物品以及税目95.06的长雪橇、平底雪橇及类似品。

二、本类所称“零件”及“零件、附件”，不适用于下列货品，不论其是否确定为供本类货品使用：

（一）各种材料制的接头、垫圈或类似品（按其构成材料归类或归入税目84.84）或硫化橡胶（硬质橡胶除外）的其他制品（税目40.16）；

（二）第十五类注释二所规定的贱金属制通用零件（第十五类）或塑料制的类似品（第三十九章）；

（三）第八十二章的物品（工具）；

（四）税目83.06的物品；

（五）税目84.01至84.79的机器或装置及其零件但供本类所列货品使用的散热器除外；税目84.81或84.82的物品及税目84.83的物品（这些物品是构成发动机或其他动力装置所必需的）；

（六）电机或电气设备（第八十五章）；

（七）第九十章的物品；

（八）第九十一章的物品；

（九）武器（第九十三章）；

（十）税目94.05的灯具或照明装置；

（十一）作为车辆零件的刷子（税目96.03）。

三、第八十六章至第八十八章所称“零件”或“附件”，不适用于那些非专用于或非主要用于这几章所列物品的零件、附件。同时符合这几章内两个或两个以上税目规定的零件、附件，应按其主要用途归入相应的税目。

四、在本类中：

（一）既可在道路上，又可在轨道上行驶的特殊构造的车辆，应归入第八十七章的相应税目；

（二）水陆两用的机动车辆，应归入第八十七章的相应税目；

（三）可兼作地面车辆使用的特殊构造的航空器，应归入第八十八章的相应税目。

五、气垫运输工具应按本类最相似的运输工具归类，其规定如下：

（一）在导轨上运行的（气垫火车），归入第八十六章；

（二）在陆地行驶或水陆两用的，归入第八十七章；

（三）在水上航行的，不论能否在海滩或浮码头登陆及能否在冰上行驶，一律归入第八十九章。

气垫运输工具的零件、附件，应按照上述规定，与最相类似的运输工具的零件、附件一并归类。

# SECTION XVII
# VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

**Notes:**

1. This Section does not cover articles of headingNo. 95.03 or 95.08, or bobsleighs, toboggans or the like of heading. 95.06.

2. The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

(a) Joints, washers or the like of any material (classified according to their constituent material or in headingNo. 84.84) or other articles of vulcanized rubber other than hard rubber (heading. 40.16);

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) Articles of Chapter 82 (tools);

(d) Articles of headingNo. 83.06;

(e) Machines or apparatus of headings No. 84.01 to 84.79, or parts thereof but except for goods listed in this kind of radiator; articles of heading. 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of headingNo. 84.83;

(f) Electrical machinery or equipment (Chapter 85);

(g) Articles of Chapter 90;

(h) Articles of Chapter 91;

(ij) Arms (Chapter 93);

(k) Lamps or lighting fittings of headingNo. 94.05;

(e) Brushes of a kind used as parts of vehicles (headingNo. 96.03).

3. References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this Section:

(a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landingstages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

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气垫火车的导轨固定装置及附件应与铁道轨道固定装置及附件一并归类。气垫火车运行系统的信号、安全或交通管理设备应与铁路的信号、安全或交通管理设备一并归类。

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

## 第八十六章
## 铁道及电车道机车、车辆及其零件；铁道及电车道轨道固定装置及其零件、附件；各种机械（包括电动机械）交通信号设备

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

**注释：**

一、本章不包括：

（一）木制或混凝土制的铁道或电车道轨枕及气垫火车用的混凝土导轨（税目 44.06 或 68.10）；

（二）税目 73.02 的铁道及电车道辅轨用钢铁材料；

（三）税目 85.30 的电气信号、安全或交通管理设备。

二、税目 86.07 主要适用于：

（一）轴、轮、行走机构、金属轮箍、轮圈、毂及轮子的其他零件；

（二）车架、底架、转向架；

（三）轴箱；制动装置；

（四）车辆缓冲器；钩或其他联结器及车厢走廊联结装置；

（五）车身。

三、除上述注释一另有规定的以外，税目 86.08 包括：

（一）已装配的轨道、转车台、站台缓冲器、量载规；

（二）铁道及电车道、道路、内河航道、停车场、港口或机场用的臂板信号机、机械信号盘、平交道口控制器、信号及道岔控制器及其他机械（包括电动机械）信号、安全或交通管理设备，不论是否装有电力照明装置。

**Notes:**

1. This Chapter does not cover:

(a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrain (heading No. 44.06 or 68.10);

(b) Railway or tramway track construction material of iron or steel of heading No. 73.02;

(c) Electrical signalling, safety of traffic control equipment of heading No. 85.30.

2. Heading No. 86.07 applies, *inter alia*, to:

(a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(b) Frames, underframes, bogies and bissel-bogies;

(c) Axle boxes; brake gear;

(d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(e) Coachwork.

3. Subject to the provisions of Note 1 above, headingNo. 86.08 applies, *inter alia*, to:

(a) Assembled track, turntables, platform buffers, loading gauges;

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted with electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **86.01** | **铁道电力机车，由外部电力或蓄电池驱动：** | | | | | | | **Rail locomotives powered from an external source of electricity or by electric accumulators:** |
| | -由外部电力驱动： | | | | | | | -Powered from an external source of electricity: |
| | ---直流电机驱动的： | | | | | | | ---Drived by DC motors: |
| 8601.1011 | ----微型机控制的 | 3 | 11 | 17 | 17 | 辆 | | ----Controlled by microprocessings |
| 8601.1019 | ----其他 | 3 | 11 | 17 | 17 | 辆 | | ----Other |
| 8601.1020 | ---交流电机驱动的 | 3 | 11 | 17 | 17 | 辆 | O | ---Drived by AC motors |
| 8601.1090 | ---其他 | 3 | 11 | 17 | 17 | 辆 | O | ---Other |
| 8601.2000 | -由蓄电池驱动 | 3 | 11 | 17 | 17 | 辆 | | -Powered by electric accumulators |
| **86.02** | **其他铁道机车；机车煤水车：** | | | | | | | **Other rail locomotives; locomotive tenders:** |
| | -柴油电力机车： | | | | | | | -Diesel-electric locomotives: |
| 8602.1010 | ---微型机控制的 | 3 | 11 | 17 | 17 | 辆 | | ---Controled by microprocessings |
| 8602.1090 | ---其他 | 3 | 11 | 17 | 17 | 辆 | | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8602.9000 | -其他 | 3 | 11 | 17 | 17 | 辆 | | -Other |
| **86.03** | **铁道及电车道用的机动客车、货车、敞车，但税目86.04的货品除外：** | | | | | | | **Self-propelled railway or tramway coaches, vans and trucks, other than those of heading-No. 86.04:** |
| 8603.1000 | -由外部电力驱动 | 3 | 11 | 17 | 17 | 辆 | 0 | -Powered from an external source of electricity: |
| 8603.9000 | -其他 | 3 | 11 | 17 | 17 | 辆 | | -Other |
| **86.04** | **铁道及电车道用的维修或服务车，不论是否机动(例如，工场车、起重机车、道碴捣固车、轨道校正车、检验车及查道车)：** | | | | | | | **Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles):** |
| | ---检验车及查道车： | | | | | | | ---Testing coaches and track inspection vehicles: |
| 8604.0011 | ----隧道限界检查车 | 3 | 14 | 17 | 17 | 辆 | | ----Inspection vehicles for tunnel clearance |
| 8604.0012 | ----钢轨在线打磨列车 | 3 | 14 | 17 | 17 | 辆 | | ----Sanding vehicles for on-line rails |
| 8604.0019 | ----其他 | 5 | 14 | 17 | 17 | 辆 | 0 | ----Other |
| | ---其他： | | | | | | | ---Other: |
| 8604.0091 | ----电气化接触网架线机(轨行式) | 5 | 20 | 17 | 17 | 辆 | | ----Installing vehicles for suspension of contact wire (running on rails) |
| 8604.0099 | ----其他 | 7 | 20 | 17 | 17 | 辆 | | ----Other |
| **86.05** | **铁道及电车道用的非机动客车；行李车、邮政车和其他铁道及电车道用的非机动特殊用途车辆(税目86.04的货品除外)：** | | | | | | | **Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of headingNo. 86.04):** |
| 8605.0010 | ---铁道客车 | 5 | 14 | 17 | 17 | 辆 | | ---Railway passenger coaches |
| 8605.0090 | ---其他 | 5 | 14 | 17 | 17 | 辆 | | ---Other |
| **86.06** | **铁道及电车道用的非机动有篷及无篷货车：** | | | | | | | **Railway or tramway goods vans and wagons, not self-propelled:** |
| 8606.1000 | -油罐货车及类似车 | 5 | 14 | 17 | 17 | 辆 | | -Tank wagons and the like |
| 8606.3000 | -自卸货车，但子目号8606.1000的货品除外 | 5 | 14 | 17 | 17 | 辆 | | -Self-discharging vans and wagons, other than those of subheadingNo. 8606.1000 |
| | -其他： | | | | | | | -Other: |
| 8606.9100 | --带篷及封闭的 | 5 | 14 | 17 | 17 | 辆 | | --Covered and closed |
| 8606.9200 | --敞篷的，厢壁固定且高度超过60厘米 | 5 | 14 | 17 | 17 | 辆 | | --Open, with non-removable sides of a hight exceeding 60 cm |
| 8606.9900 | --其他 | 5 | 14 | 17 | 17 | 辆 | | --Other |
| **86.07** | **铁道及电车道机车或其他车辆的零件：** | | | | | | | **Parts of railway or tramway locomotives or rolling-stock:** |
| | -转向架、轴、轮及其零件： | | | | | | | -Bogies, bissel-bogies, axles and wheels, and parts thereof: |
| 8607.1100 | --驾驶转向架 | 3 | 11 | 17 | 17 | 套/千克 | | --Driving bogies and bissel-bogies |
| 8607.1200 | --其他转向架 | 3 | 11 | 17 | 17 | 套/千克 | | --Other bogies and bissel-bogies |
| | --其他，包括零件： | | | | | | | --Other, including parts: |
| 8607.1910 | ---轴 | 3 | 11 | 17 | 17 | 根/千克 | | ---Axles |
| 8607.1990 | ---其他 | 3 | 11 | 17 | 17 | 千克 | | ---Other |
| | -制动装置及其零件： | | | | | | | -Brakes and parts thereof: |
| 8607.2100 | --空气制动器及其零件 | 3 | 11 | 17 | 17 | 千克 | | --Air brakes and parts thereof |
| 8607.2900 | --其他 | 3 | 11 | 17 | 17 | 千克 | | --Other |
| 8607.3000 | -钩、其他联结器、缓冲器及其零件 | 3 | 11 | 17 | 17 | 千克 | | -Hooks and other coupling devices, buffers, and parts thereof |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -其他: | | | | | | | -Other: |
| 8607.9100 | --机车用 | 3 | 11 | 17 | 17 | 千克 | | --Of locomotives |
| 8607.9900 | --其他 | 3 | 11 | 17 | 17 | 千克 | | --Other |
| **86.08** | **铁道及电车道轨道固定装置及附件;供铁道、电车道、道路、内河航道、停车场、港口或机场用的机械(包括电动机械)信号、安全或交通管理设备;上述货品的零件:** | | | | | | | **Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing:** |
| 8608.0010 | ---轨道自动计轴设备 | 3 | 20 | 17 | 17 | 千克/台 | | ---Rail automatic axle counting equipments |
| 8608.0090 | ---其他 | 4 | 20 | 17 | 17 | 千克 | | ---Other |
| **86.09** | **集装箱(包括运输液体的集装箱),经特殊设计、装备适用于各种运输方式:** | | | | | | | **Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport:** |
| | ---20英尺的: | | | | | | | ---Of 20 feet: |
| 8609.0011 | ----保温式 | 10.5 | 35 | 17 | 17 | 个 | AB | ----Insulated |
| 8609.0012 | ----罐式 | 10.5 | 35 | 17 | 17 | 个 | AB | ----Tank type |
| 8609.0019 | ----其他 | 10.5 | 35 | 17 | 17 | 个 | AB | ----Other |
| | ---40英尺的: | | | | | | | ---Of 40 feet: |
| 8609.0021 | ----保温式的 | 10.5 | 35 | 17 | 17 | 个 | AB | ----Insulated |
| 8609.0022 | ----罐式 | 10.5 | 35 | 17 | 17 | 个 | AB | ----Tank type |
| 8609.0029 | ----其他 | 10.5 | 35 | 17 | 17 | 个 | AB | ----Other |
| 8609.0030 | ---45、48、53英尺的 | 10.5 | 35 | 17 | 17 | 个 | AB | ---Of 45,48,53 feet |
| 8609.0090 | ---其他 | 10.5 | 35 | 17 | 17 | 个 | AB | ---Other |

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# 第八十七章
# 车辆及其零件、附件，但铁道及电车道车辆除外

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

**注释：**

一、本章不包括仅可在钢轨上运行的铁道及电车道车辆。

二、本章所称“牵引车、拖拉机”，是指主要为牵引或推动其他车辆、器具或重物的车辆。除了上述主要用途以外，不论其是否还具有装运工具、种子、肥料或其他货品的辅助装置。

用于安装在税目 87.01 的牵引车、拖拉机上，作为可替换设备的机器或作业工具，即使与牵引车、拖拉机一同进口或出口，不论是否已安装在车（机）上，仍应归入其各自相应的税目。

三、装有驾驶室的机动车辆底盘，应归入税目 87.02 至 87.04，而不归入税目 87.06。

四、税目 87.12 包括所有儿童两轮车，其他儿童脚踏车归入税目 95.03。

**Notes:**

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, “tractors” means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.

   Machines and working tools designed for fitting to tractors of heading-No. 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings No. 87.02 to 87.04, and not in headingNo. 87.06.
4. HeadingNo. 87.12 includes all children's bicycles. Other children's cycles fall in headingNo. 95.03.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **87.01** | **牵引车、拖拉机（税目 87.09 的牵引车除外）：** | | | | | | | **Tractors (other than tractors of h eading No. 87.09):** |
| 8701.1000 | -手扶拖拉机 | 9 | 20 | 13 | 13 | 辆 | 6 | -Pedestrian controlled tractors |
| 8701.2000 | -半挂车用的公路牵引车 | 6 | 20 | 17 | 17 | 辆 | 46Axy | -Road tractors for semi-trailers |
| 8701.3000 | -履带式牵引车、拖拉机 | 6 | 20 | | 13,17 | 辆 | | -Track-laying tractors |
| 8701.3000 10 | 履带式拖拉机 | 6 | 20 | 13 | 13,17 | 辆 | A6 | Track-laying tractors |
| 8701.3000 90 | 履带式牵引车 | 6 | 20 | 17 | 13,17 | 辆 | A6 | Track-laying tractors |
| | -其他，其发动机功率： | | | | | | | -Other, of an engine power: |
| | --不超过 18 千瓦： | | | | | | | --Not exceeding 18kW: |
| 8701.9110 | ---拖拉机 | 8 | 20 | 17 | | 辆 | 6A | ---Tractors |
| 8701.9190 | ---其他 | 8 | 20 | 17 | | 辆 | 6A | ---other |
| | --超过 18 千瓦，但不超过 37 千瓦： | | | | | | | --Exceeding 18kW, but not exceeding 37kW: |
| 8701.9210 | ---拖拉机 | 8 | 20 | 17 | | 辆 | 6A | ---Tractors |
| 8701.9290 | ---其他 | 8 | 20 | 17 | | 辆 | 6A | ---Other |
| | --超过 37 千瓦，但不超过 75 千瓦： | | | | | | | --Exceeding 37kW, but not exceeding 75kW: |
| 8701.9310 | ---拖拉机 | 8 | 20 | 17 | | 辆 | 6A | ---Tractors |
| 8701.9390 | ---其他 | 8 | 20 | 17 | | 辆 | 6A | ---Other |
| | --超过 75 千瓦，但不超过 130 千瓦： | | | | | | | --Exceeding 75kW, but not exceeding 130kW: |
| 8701.9410 | ---拖拉机 | 5 | 20 | 17 | | 辆 | | ---Tractors |
| 8701.9410[暂] 10 | 发动机功率超过 110 千瓦但不超过 130 千瓦的轮式拖拉机 | 5 | 20 | 17 | | 辆 | 6A | Wheeled tractors, Engine power exceeding 110 kW but not exceeding 130 kw |
| | --超过 75 千瓦，但不超过 130 千瓦： | | | | | | | --Exceeding 75kW, but not exceeding 130kW: |
| 8701.9410 90 | 发动机功率超过 75 千瓦但不超过 130 千瓦的其他拖拉机 | 8 | 20 | 17 | | 辆 | 6A | Other tractors, Engine power exceeding 75 kW but not exceeding 130 kw |
| 8701.9490 | ---其他 | 8 | 20 | 17 | | 辆 | 6A | ---Other |
| | --超过 130 千瓦： | | | | | | | --Exceeding 130kw: |
| 8701.9510 | ---拖拉机 | 5 | 20 | 17 | | 辆 | | ---Tractors |
| 8701.9510[暂] 10 | 发动机功率超过 130 千瓦的轮式拖拉机 | 5 | 20 | 17 | | 辆 | 6A | Wheeled tractors, Engine power exceeding 130 kw |
| 8701.9510 90 | 发动机功率超过 130 千瓦的其他拖拉机 | 8 | 20 | 17 | | 辆 | 6A | Wheeled tractors, Engine power exceeding 130 kw |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8701.9590 | ---其他 | 8 | 20 | 17 | | 辆 | 6A | ---Other |
| **87.02** | **客运机动车辆,10座及以上(包括驾驶座):** | | | | | | | **Motor vehicles for the transport of ten or more persons, including the driver:** |
| | -仅装有压燃式活塞内燃发动机(柴油或半柴油发动机)的车辆: | | | | | | | -With only compression-ignition internal combustion piston engine(diesel or semidiesel): |
| 8702.1020 | ---机坪客车(机场专用车) | 4 | 90 | 17 | 17 | 辆 | 6AO | ---Buses for transport passengers at airport |
| | ---其他: | | | | | | | ---Other: |
| 8702.1091 | ----30座及以上(大型客车) | 25 | 90 | 17 | 17 | 辆 | 46AOxy | ----With 30 seats or more |
| 8702.1092 | ----20座及以上,但不超过29座 | 25 | 230 | 17 | 17 | 辆 | | ----With 20 seats or more, but not exceeding 29 seats |
| 8702.1092 10 | 20≤座≤23 仅装有压燃式活塞内燃发动机(柴油或半柴油发动机)的客车 | 25 | 230 | 17 | | 辆 | 46AOxy | Passenger buses, 20-23 seats, with compression- ignition internal combustion piston engine(with diesel or semidiesel engine) |
| 8702.1092 90 | 24≤座≤29 仅装有压燃式活塞内燃发动机(柴油或半柴油发动机)的客车 | 25 | 230 | 17 | 17 | 辆 | 46AOxy | Passenger buses, 24-29 seats, with compression- ignition internal combustion piston engine(diesel or semidiesel) |
| 8702.1093 | ----10座及以上,但不超过19座 | 25 | 230 | 17 | 17 | 辆 | 46AOxy | ----With 10 Seats or more, but not exceeding 19 seats |
| | --同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的车辆: | | | | | | | --With both compression-ignition internal combustion piston engine(diesel or semi-diesel)and electric motor as motors for propulsion: |
| 8702.2010 | ---机坪客车 | 4 | 90 | 17 | | 辆 | 6AO | ---Buses for transport passengers at airport |
| | --其他: | | | | | | | --Other: |
| 8702.2091 | ----30座及以上(大型客车) | 25 | 90 | 17 | | 辆 | 46AOxy | ----With 30 seats or more |
| 8702.2092 | ----20座及以上,但不超过29座 | 25 | 230 | 17 | | 辆 | | ----With 20 seats or more.but not exceeding 29 seats |
| 8702.2092 10 | 20≤座≤23 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的客车 | 25 | 230 | 17 | | 辆 | 46AOxy | Passenger buses, 20-23 seats, with compression- ignition internal combustion piston engine(with diesel or semidiesel engine,with drive motor) |
| 8702.2092 90 | 24≤座≤29 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的客车 | 25 | 230 | 17 | | 辆 | 46AOxy | |
| 8702.2093 | ----10座及以上,但不超过19座 | 25 | 230 | 17 | | 辆 | 46AOxy | ----With 10 seats or more.but not exceeding 19 seats |
| | -同时装有点燃往复式活塞内燃发动机及驱动电动机的车辆: | | | | | | | -With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion: |
| 8702.3010 | ---30座及以上(大型客车) | 25 | 90 | 17 | | 辆 | 46AOxy | ---With 30 seats or more |
| 8702.3020 | ---20座及以上,但不超过29座 | 25 | 230 | 17 | | 辆 | | ---With 20 seats or more.but not exceeding 29 seats |
| 8702.3020 10 | 20≤座≤23 同时装有点燃往复式活塞内燃发动机及驱动电动机的客车 | 25 | 230 | 17 | | 辆 | 46AOxy | Passenger buses,20-23 seats,with spark-ignition internal combustion reciprocating piston engine, with drive motor |
| 8702.3020 90 | 24≤座≤29 同时装有点燃往复式活塞内燃发动机及驱动电动机的客车 | 25 | 230 | 17 | | 辆 | 46AOxy | Passenger buses,24-29 seats,with spark-ignition internal combustion reciprocating piston engine, with drive motor |
| 8702.3030 | ---10座及以上,但不超过19座 | 25 | 230 | 17 | | 辆 | 46AOxy | ---With 10 seats or more,but not exceeding 19 seats |
| | -仅装有驱动电动机的车辆: | | | | | | | -With only electric motor for propulsion: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8702.4010 | ---30座及以上(大型客车) | 25 | 90 | 17 | | 辆 | 46AOxy | ---With 30 seats or more |
| 8702.4020 | ---20座及以上,但不超过29座 | 25 | 230 | 17 | | 辆 | | ---With 20 seats or more,but not exceeding 29 seats |
| 8702.4020 10 | 20≤座≤23仅装有驱动电动机的客车 | 25 | 230 | 17 | | 辆 | 46AOxy | Passenger buses,20-23 seats,with drive motor |
| 8702.4020 90 | 24≤座≤29仅装有驱动电动机的客车 | 25 | 230 | 17 | | 辆 | 46AOxy | Passenger buses,24-29 seats,with drive motor |
| 8702.4030 | ---10座及以上,但不超过19座 | 25 | 230 | 17 | | 辆 | 46AOxy | ---With 10 seats or more,but not exceeding 19 seats |
| | -其他: | | | | | | | -Other: |
| 8702.9010 | ---30座及以上(大型客车) | 25 | 90 | 17 | 17 | 辆 | 46AOxy | ---With 30 seats or more |
| 8702.9020 | ---20座及以上,但不超过29座 | 25 | 230 | 17 | 17 | 辆 | | ---With 20 seats or more, but not exceeding 29 seats |
| 8702.9020 01 | 20≤座≤23装有非压燃式活塞内燃发动机的客车 | 25 | 230 | 17 | 17 | 辆 | 46AOxy | Buses for transport passengers, with non-compression-ignition internal combustion piston engine,with 20~23 seats |
| 8702.9020 90 | 24≤座≤29装有非压燃式活塞内燃发动机的客车 | 25 | 230 | 17 | 17 | 辆 | 46AOxy | Buses for transport passengers, with non-compression-ignition internal combustion piston engine,with 24~29 seats |
| 8702.9030 | ---10座及以上,但不超过19座 | 25 | 230 | 17 | 17 | 辆 | 46AOxy | ---With 10 seats or more, but not exceeding 19 seats |
| **87.03** | **主要用于载人的机动车辆(税目87.02的货品除外),包括旅行小客车及赛车:** | | | | | | | **Motor cars and other motor vehicles principally designed for the transport of persons (other than those of headingNo.87.02), including station wagons and racing cars:** |
| | -雪地行走专用车;高尔夫球车及类似车辆: | | | | | | | -Vehicles specially designed for travelling on snow; golf cars and similar vehicles: |
| | ---高尔夫球车及类似车辆: | | | | | | | ---Golf cars and similar vehicles |
| 8703.1011 | ----全地形车 | 25 | 150 | 17 | 17 | 辆 | 46xy | ----All terrain vehicle |
| 8703.1019 | ----其他 | 25 | 150 | 17 | 17 | 辆 | 6 | ----Other |
| 8703.1090 | ---其他 | 25 | 150 | 17 | 17 | 辆 | 6 | ---Other |
| | -仅装有点燃往复式活塞内燃发动机的其他车辆: | | | | | | | -Other vehicles, with spark-ignition internal combustion reciprocating piston engine: |
| | --气缸容量(排气量)不超过1000毫升: | | | | | | | --Of a cylinder capacity not exceeding 1000 cc: |
| 8703.2130 | ---小轿车 | 25 | 230 | 17 | 17 | 辆 | | ---Saloon cars |
| 8703.2130 10 | 仅装有排量≤1升的点燃往复式活塞内燃发动机的小轿车 | 25 | 230 | 17 | | 辆 | 46AOxy | Saloon cars of cylinder capacity not exceeding 1L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2130 90 | 仅装有排量≤1升的点燃往复式活塞内燃发动机小轿车的成套散件 | 25 | 230 | 17 | 17 | 辆 | 46Oxy | Complete parts of saloon cars with spark-ignition internal combustion reciprocating piston engine,cylinder capacity≤1L |
| 8703.2140 | ---越野生(4轮驱动) | 25 | 230 | 17 | 17 | 辆 | | ---Gross-country cars (4WD) |
| 8703.2140 10 | 仅装有排量≤1升的点燃往复式活塞内燃发动机的越野车(4轮驱动) | 25 | 230 | 17 | | 辆 | 46AOxy | Off-road vehicles(4WD) of cylinder capacity not exceeding 1L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2140 90 | 仅装有排量≤1升的点燃往复式活塞内燃发动机的越野车(4轮驱动)的成套散件 | 25 | 230 | 17 | 17 | 辆 | 46Oxy | Complete parts of gross-country cars (4WD) with spark-ignition internal combustion reciprocating piston engine,cylinger capacity≤1L |
| 8703.2150 | ---9座及以下的小客车 | 25 | 230 | 17 | 17 | 辆 | | ---Station wagons (with 9 seats or less) |
| 8703.2150 10 | 仅装有排量≤1升的点燃往复式活塞内燃发动机的小客车(9座及以下) | 25 | 230 | 17 | | 辆 | 46AOxy | Station wagons(9 seats or less),of a cylinder capacity exceeding 1L, with spark-ignition internal combustion reciprocating piston engine |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.2150 90 | 仅装有排量≤1 升的点燃往复式活塞内燃发动机的小客车的成套散件(9 座及以下) | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of station wagons (with 9 seats or less) with spark-ignition internal combustion reciprocating piston engine, cylinder capacity≤1L |
| 8703.2190 | ---其他 | 25 | 230 | 17 | 17 | 辆 | | ---Other |
| 8703.2190 10 | 仅装有排量≤1 升的点燃往复式活塞内燃发动机的其他载人车辆 | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger vehicles of a cylinder capacity exceeding 1L with spark-ignition internal combustion reciprocating piston engine |
| 8703.2190 90 | 仅装有排量≤1 升的点燃往复式活塞内燃发动机的其他载人车辆的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of other vehicles with spark-ignition internal combustion reciprocating piston engine, cylinder capacity≤1L |
| | --气缸容量(排气量)超过 1000 毫升,但不超过 1500 毫升: | | | | | | | --Of a cylinder capacity exceeding 1000ccc but not exceeding 1500cc: |
| 8703.2230 | ---小轿车 | 25 | 230 | 17 | 17 | 辆 | | ---Saloon cars |
| 8703.2230 10 | 仅装有 1<排量≤1.5 升点燃往复式活塞内燃发动机小轿车 | 25 | 230 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2230 90 | 仅装有 1<排量≤1.5 升点燃往复式活塞内燃发动机小轿车的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of saloon car with spark-igition internal combustion reciprocating piston engine, 1L<cylinder capacity≤1.5L |
| 8703.2240 | ---越野车(4 轮驱动) | 25 | 230 | 17 | 17 | 辆 | | ---Cross-country cars (4WD) |
| 8703.2240 10 | 仅装有 1<排量≤1.5 升点燃往复活塞内燃发动机四轮驱动越野车 | 25 | 230 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2240 90 | 仅装有 1<排量≤1.5 升点燃往复活塞内燃发动机四轮驱动越野车的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of cross-country cars (4WD) with spark-ignition inernal combustion reciprocating piston engine, 1L<cylinder capacity≤1.5L |
| 8703.2250 | ---9 座及以下的小客车 | 25 | 230 | 17 | 17 | 辆 | | ---Station wagons (with 9 seats or less) |
| 8703.2250 10 | 仅装有 1<排量≤1.5 升点燃往复式活塞内燃发动机小客车(≤9 座) | 25 | 230 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2250 90 | 仅装有 1<排量≤1.5 升点燃往复式活塞内燃发动机小客车的成套散件(≤9 座) | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of station wagons (with 9seats or less) with spark-ignition internal combustion reciprocating piston engine, 1L<cylinder capacity≤1.5L |
| 8703.2290 | ---其他 | 25 | 230 | 17 | 17 | 辆 | | ---Other |
| 8703.2290 10 | 仅装有 1<排量≤1.5 升点燃往复式活塞内燃发动机其他载人车辆 | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2290 90 | 仅装有 1<排量≤1.5 升点燃往复式活塞内燃发动机其他载人车的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of other vehicles with spark-ingition internal combustion reciprocating piston engine, 1L<cylinder capacity≤1.5L |
| | --气缸容量(排气量)超过 1500 毫升,但不超过 3000 毫升: | | | | | | | --Of a cylinder capacity exceeding 1500cc but not exceeding 3000cc: |
| | ---气缸容量(排气量)超过 1500 毫升,但不超过 2000 毫升: | | | | | | | ---Of a cylinder capacity exceeding 1500cc but not exceeding 2000cc: |
| 8703.2341 | ----小轿车 | 25 | 230 | 17 | 17 | 辆 | | ----Saloon cars |
| 8703.2341 10 | 仅装有 1.5<排量≤2 升的点燃往复式活塞内燃发动机小轿车 | 25 | 230 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity exceeding 1.5L but not exceeding 2L, with spark-ignition internal combustion eciprocating piston engine |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.2341 90 | 仅装有1.5<排量≤2升的点燃往复式活塞内燃发动机小轿车的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of saloon cars with spark-ignition internal cmbustion reciprocating piston engine, 1.5L< cylinder capacity≤2L |
| 8703.2342 | ----越野车(4轮驱动) | 25 | 230 | 17 | 17 | 辆 | | ----Cross-country cars (4WD) |
| 8703.2342 10 | 仅装有1.5<排量≤2升的点燃往复式活塞内燃发动机越野车(4轮驱动) | 25 | 230 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 1.5L but not exceeding 2L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2342 90 | 仅装有1.5<排量≤2升的点燃往复式活塞内燃发动机越野车的成套散件(4轮驱动) | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of cross-country cars (4WD) with spark-ignition internal combustion reciprocating piston engine, 1.5L<cylinder capacity≤2L |
| 8703.2343 | ----9座及以下的小客车 | 25 | 230 | 17 | 17 | 辆 | | ----Station wagons (with 9 seats or less) |
| 8703.2343 10 | 仅装有1.5<排量≤2升的点燃往复式活塞内燃发动机小客车(9座及以下的) | 25 | 230 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 1.5L but not exceeding 2L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2343 90 | 仅装有1.5<排量≤2升的点燃往复式活塞内燃发动机小客车的成套散件(9座及以下的) | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of station wagons (with 9 seats or less) with spark-ignition internal combustion reciprocating piston engine, 1.5L<cylinder capacity≤2L |
| 8703.2349 | ----其他 | 25 | 230 | 17 | 17 | 辆 | | ----Other |
| 8703.2349 10 | 仅装有1.5<排量≤2升的点燃往复式活塞内燃发动机的其他载人车辆 | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 1.5L but not exceeding 2L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2349 90 | 仅装有1.5<排量≤2升的点燃往复式活塞内燃发动机的其他载人车辆的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of other motor vehicles principally designed for the transport of person's with spark-ignition internal combustion reciprocating piston engine, 1.5L< cylinder capacity≤2L |
| | ---气缸容量(排气量)超过2000毫升,但不超过2500毫升: | | | | | | | ---Of a culinder capacity exceeding 2000cc but not exceeding 2500cc: |
| 8703.2351 | ----小轿车 | 25 | 230 | 17 | 17 | 辆 | | ----Saloon cars |
| 8703.2351 10 | 仅装有2<排量≤2.5升的点燃往复式活塞内燃发动机小轿车 | 25 | 230 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity exceeding 2L but not exceeding 2.5L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2351 90 | 仅装有2<排量≤2.5升的点燃往复式活塞内燃发动机小轿车的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of saloon cars with spark-ignition internal combustion reciprocating piston engine, 2L< cylinder capacity≤2.5L |
| 8703.2352 | ----越野车(4轮驱动) | 25 | 230 | 17 | 17 | 辆 | | ----Cross-country cars (4WD) |
| 8703.2352 10 | 仅装有2<排量≤2.5升的点燃往复式活塞内燃发动机越野车(4轮驱动) | 25 | 230 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 2L but not exceeding 2.5L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2352 90 | 仅装有2<排量≤2.5升的点燃往复式活塞内燃发动机越野车的成套散件(4轮驱动) | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of crass-country cars (4WD) with spark-ignition internal combustion reciprocating piston engine, 2L<cylinder capacity≤2.5L |
| 8703.2353 | ----9座及以下的小客车 | 25 | 230 | 17 | 17 | 辆 | | ----Station wagons (with 9 seats or less) |
| 8703.2353 10 | 仅装有2<排量≤2.5升的点燃往复式活塞内燃发动机小客车(9座及以下的) | 25 | 230 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 2L but not exceeding 2.5L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2353 90 | 仅装有2<排量≤2.5升的点燃往复式活塞内燃发动机的小客车的成套散件(9座及以下的) | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of station wagons (with 9 seats or less) with spark-ignition internal combustion reciprocating piston engine, 2L<cylinder capacity≤2.5L |
| 8703.2359 | ----其他 | 25 | 230 | 17 | 17 | 辆 | | ----Other |
| 8703.2359 10 | 仅装有2<排量≤2.5升的点燃往复式活塞内燃发动机的其他载人车辆 | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 2L but not exceeding 2.5L, with spark-ignition internal combustion eciprocating piston engine |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.2359 90 | 仅装有 2<排量≤2.5 升的点燃往复式活塞内燃发动机的其他载人车辆的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of other motor vehicles(with 9 seats or less) designed for transport of person's, with spark-ignition internal combustion reciprocating piston engine, 2L<cylinder capacity≤2.5L |
| | ---气缸容量(排气量)超过 2500 毫升,但不超过 3000 毫升: | | | | | | | ---Of a cylinder capacity exceeding 2500cc but not exceeding 3000cc: |
| 8703.2361 | ----小轿车 | 25 | 270 | 17 | 17 | 辆 | | ----Saloon cars |
| 8703.2361 10 | 仅装有 2.5<排量≤3 升的点燃往复式活塞内燃发动机小轿车 | 25 | 270 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity exceeding 2.5L but not exceeding 3L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2361 90 | 仅装有 2.5<排量≤3 升的点燃往复式活塞内燃发动机小轿车的成套散件 | 25 | 270 | 17 | 17 | 辆 | 460xy | Complete parts of saloon cars with spark-ignition internal combustion reciprocating piston engine, 2.5L<cylinder capacity≤3L |
| 8703.2362 | ----越野车(4 轮驱动) | 25 | 270 | 17 | 17 | 辆 | | ----Cross-country cars (4WD) |
| 8703.2362 10 | 仅装有 2.5<排量≤3 升的点燃往复式活塞内燃发动机越野车(4 轮驱动) | 25 | 270 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 2.5L but not exceeding 3L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2362 90 | 仅装有 2.5<排量≤3 升的点燃往复式活塞内燃发动机越野车的成套散件(4 轮驱动) | 25 | 270 | 17 | 17 | 辆 | 460xy | Complete parts of cross-country cars (4WD) with spark-ignition internal combustion reciprocating piston engine, 2.5L<cylinder capacity≤3L |
| 8703.2363 | ----9 座及以下的小客车 | 25 | 270 | 17 | 17 | 辆 | | ----Station wagons (with 9 seats or less) |
| 8703.2363 10 | 仅装有 2.5<排量≤3 升的点燃往复式活塞内燃发动机小客车(9 座及以下的) | 25 | 270 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 2.5L but not exceeding 3L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2363 90 | 仅装有 2.5<排量≤3 升的点燃往复式活塞内燃发动机小客车的成套散件(9 座及以下的) | 25 | 270 | 17 | 17 | 辆 | 460xy | Complete parts of station wagons(with 9 seats or less) with spark-ignition internal combustion reciporcating piston engine, 2.5L<cylinder capacity≤3L |
| 8703.2369 | ----其他 | 25 | 270 | 17 | 17 | 辆 | | ----Other |
| 8703.2369 10 | 仅装有 2.5<排量≤3 升的点燃往复式活塞内燃发动机的其他载人车辆 | 25 | 270 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 2.5L but not exceeding 3L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2369 90 | 仅装有 2.5<排量≤3 升的点燃往复式活塞内燃发动机的其他载人车辆的成套散件 | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of other passenger vehicles of a cylinder capacity exceeding 2.5L but not exceeding 3L, with spark-ignition internal combustion reciprocating piston engine |
| | ---气缸容量(排气量)超过 3000 毫升,但不超过 4000 毫升: | | | | | | | ---Of a cylinder capacity exceeding 3000cc but not exceeding 4000cc: |
| 8703.2411 | ----小轿车 | 25 | 270 | 17 | 17 | 辆 | | ----Saloon cars |
| 8703.2411 10 | 仅装有 3<排量≤4 升的点燃往复式活塞内燃发动机小轿车 | 25 | 270 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity exceeding 3L but not exceeding 4L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2411 90 | 仅装有 3<排量≤4 升的点燃往复式活塞内燃发动机小轿车的成套散件 | 25 | 270 | 17 | 17 | 辆 | 460xy | Complete parts of saloon cars with spark-ignition internal combustion reciprocating piston engine, 3L<cylinder capacity≤4L |
| 8703.2412 | ----越野车(4 轮驱动) | 25 | 270 | 17 | 17 | 辆 | | ----Cross-country cars (4WD) |
| 8703.2412 10 | 仅装有 3<排量≤4 升的点燃往复式活塞内燃发动机越野车(4 轮驱动) | 25 | 270 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 3L but not exceeding 4L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2412 90 | 仅装有 3<排量≤4 升的点燃往复式活塞内燃发动机越野车的成套散件(4 轮驱动) | 25 | 270 | 17 | 17 | 辆 | 460xy | Complete parts of crass-country cars (4WD) with spark-ignition internal combustion reciprocating piston engine, 3L<cylinder capacity≤4L |
| 8703.2413 | ----9 座及以下的小客车 | 25 | 270 | 17 | 17 | 辆 | | ----Station wagons (with 9 seats or less) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.2413 10 | 仅装有3<排量≤4升的点燃往复式活塞内燃发动机的小客车(9座及以下的) | 25 | 270 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 3L but not exceeding 4L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2413 90 | 仅装有3<排量≤4升的点燃往复式活塞内燃发动机的小客车的成套散件(9座及以下的) | 25 | 270 | 17 | 17 | 辆 | 460xy | Complete parts of station wagons(with 9 seats or less)with spark-ignition internal combustion reciprocating piston engine,3<cylinder capacity≤4L |
| 8703.2419 | ----其他 | 25 | 270 | 17 | 17 | 辆 | | ----Other |
| 8703.2419 10 | 仅装有3<排量≤4升的点燃往复式活塞内燃发动机的其他载人车辆 | 25 | 270 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 3L but not exceeding 4L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2419 90 | 仅装有3<排量≤4升的点燃往复式活塞内燃发动机的其他载人车辆的成套散件 | 25 | 270 | 17 | | 辆 | 460xy | Complete parts of other passenger vehicles of a cylinder capacity exceeding 3L but not exceeding 4L, with spark-ignition internal combustion reciprocating piston engine |
| | ---气缸容量(排气量)超过4000毫升: | | | | | | | ---Of a cylinder capacity exceeding 4000cc: |
| 8703.2421 | ----小轿车 | 25 | 270 | 17 | 17 | 辆 | | ----Saloon cars |
| 8703.2421 10 | 仅装有排气量>4升的点燃往复式活塞内燃发动机小轿车 | 25 | 270 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity exceeding 4L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2421 90 | 仅装有排气量>4升的点燃往复式活塞内燃发动机小轿车的成套散件 | 25 | 270 | 17 | 17 | 辆 | 460xy | Complete parts of saloon cars with spork-ignition internal combustion reciprocating piston engine,cylinder capacity>4L |
| 8703.2422 | ----越野车(4轮驱动) | 25 | 270 | 17 | 17 | 辆 | | ----Cross-country cars (4WD) |
| 8703.2422 10 | 仅装有排气量>4升的点燃往复式活塞内燃发动机越野车(4轮驱动) | 25 | 270 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 4L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2422 90 | 仅装有排气量>4升的点燃往复式活塞内燃发动机越野车的成套散件(4轮驱动) | 25 | 270 | 17 | 17 | 辆 | 460xy | Complete parts of cross-country cars with spark-ignition internal combustion reciprocating piston engine, cylinder capacity>4L |
| 8703.2423 | ----9座及以下的小客车 | 25 | 270 | 17 | 17 | 辆 | | ----Station wagons (with 9 seats or less) |
| 8703.2423 10 | 仅装有排气量>4升的点燃往复式活塞内燃发动机的小客车(9座及以下的) | 25 | 270 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 4L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2423 90 | 仅装有排气量>4升的点燃往复式活塞内燃发动机的小客车的成套散件(9座及以下的) | 25 | 270 | 17 | 17 | 辆 | 460xy | Complete parts of station wagons with spark-ignition internal combustion reciporcating piston engine,cylinder capacity>4L(with 9 seats or less) |
| 8703.2429 | ----其他 | 25 | 270 | 17 | 17 | 辆 | | ----Other |
| 8703.2429 10 | 仅装有排气量>4升的点燃往复式活塞内燃发动机的其他载人车辆 | 25 | 270 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 4L, with spark-ignition internal combustion eciprocating piston engine |
| 8703.2429 90 | 仅装有排气量>4升的点燃往复式活塞内燃发动机的其他载人车辆的成套散件 | 25 | 270 | 17 | | 辆 | 460xy | Complete parts of other passenger vehicles of a cylinder capacity exceeding 4L, with spark-ignition internal combustion reciprocating piston engine |
| | -仅装有压燃式活塞内燃发动机(柴油或半柴油发动机)的其他车辆: | | | | | | | -Other vehicles, with compression-ignition internal combustion piston engine(diesel or semi-diesel): |
| | --气缸容量(排气量)不超过1500毫升: | | | | | | | --Of a cylinder capacity not exceedlirg 1500cc: |
| | ---气缸容量(排气量)不超过1000毫升: | | | | | | | ---Of a cylinder capacity not exceeding 1000 cc: |
| 8703.3111 | ----小轿车 | 25 | 230 | 17 | 17 | 辆 | | ----Saloon cars |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.3111 10 | 仅装有排气量≤1升的压燃式活塞内燃发动机小轿车 | 25 | 230 | 17 | | 辆 | 46A0xy | Saloon cars of a cylinder capacity not exceeding 1L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3111 90 | 仅装有排气量≤1升的压燃式活塞内燃发动机小轿车的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of saloon cars with compression-ignition internal combustion piston engine, cylinder capacity≤1L |
| 8703.3119 | ----其他 | 25 | 230 | 17 | 17 | 辆 | | ----Other |
| 8703.3119 10 | 仅装有排气量≤1升的压燃式活塞内燃发动机的其他载人车辆 | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger cars of a cylinder capacity not exceeding 1L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3119 90 | 仅装有排气量≤1升的压燃式活塞内燃发动机的其他载人车辆的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of other moter vehicles designed for transport of person's with compression-ignition internal cmobustion piston engine, cylinder capaeity≤1L |
| | ---气缸容量(排气量)超过1000毫升,但不超过1500毫升: | | | | | | | ---Of a cylinder capacity exceeding 1000cc but not exceeding 1500cc: |
| 8703.3121 | ----小轿车 | 25 | 230 | 17 | 17 | 辆 | | ----Saloon cars |
| 8703.3121 10 | 仅装有1升<排气量≤1.5升的压燃式活塞内燃发动机小轿车 | 25 | 230 | 17 | | 辆 | 46A0xy | Saloon cars of a cylinder capacity exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3121 90 | 仅装有1升<排气量≤1.5升的压燃式活塞内燃发动机小轿车的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of salotn cars with compression-ignition internal combustion piston engine, 1L<cylinder capacity≤1.5L |
| 8703.3122 | ---越野车(4轮驱动) | 25 | 230 | 17 | 17 | 辆 | | ---Cross-country cars (4WD) |
| 8703.3122 10 | 仅装有1升<排气量≤1.5升的压燃式活塞内燃发动机越野车(4轮驱动) | 25 | 230 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3122 90 | 仅装有1升<排气量≤1.5升的压燃式活塞内燃发动机越野车的成套散件(4轮驱动) | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of cross-country cars (4WD) with compression-ignition internal combustion piston engine, 1L<cylinder≤1.5L |
| 8703.3123 | ----9座及以下的小客车 | 25 | 230 | 17 | 17 | 辆 | | ----Station wagons (with 9 seats or less) |
| 8703.3123 10 | 仅装有1升<排气量≤1.5升的压燃式活塞内燃发动机小客车(9座及以下的) | 25 | 230 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3123 90 | 仅装有1升<排气量≤1.5升的压燃式活塞内燃发动机小客车的成套散件(9座及以下的) | 25 | 230 | 17 | 17 | 辆 | 460xy | Complate parts of station wagons (with 9 seats or less) with compression-ignition internal combustion piston engine, 1L<cylinder capacity≤1.5L |
| 8703.3129 | ----其他 | 25 | 230 | 17 | 17 | 辆 | | ----Other |
| 8703.3129 10 | 仅装有1升<排气量≤1.5升的压燃式活塞内燃发动机的其他载人车辆 | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3129 90 | 仅装有1升<排气量≤1.5升的装压燃式活塞内燃发动机的其他载人车辆的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of other motor vehicles designed for the transport of person's with comperssion-ignition internal combustion piston engine, 1L<cylinder capacity≤1.5L |
| | --气缸容量(排气量)超过1500毫升,但不超过2500毫升: | | | | | | | --Of a cylinder capaity exceeding 1500cc, but not exceeding 2500cc: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | ---气缸容量(排气量)超过1500毫升,但不超过2000毫升: | | | | | | | ---Of a cylinder capacity exceeding 1500cc,but not exceeding 2000cc: |
| 8703.3211 | ----小轿车 | 25 | 230 | 17 | 17 | 辆 | | ----Saloon cars |
| 8703.3211 10 | 仅装有1.5<排量≤2升的压燃式活塞内燃发动机小轿车 | 25 | 230 | 17 | | 辆 | 46A0xy | Saloon cars of a cylinder capacity exceeding 1.5L but not exceeding 2L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3211 90 | 仅装有1.5<排量≤2升的压燃式活塞内燃发动机小轿车的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of saloon cars with compression-ignition internal combustion piston engine,1.5L<cylinder capacity≤2L |
| 8703.3212 | ----越野车(4轮驱动) | 25 | 230 | 17 | 17 | 辆 | | ----Cross-country cars (4WD) |
| 8703.3212 10 | 仅装有1.5<排量≤2升的压燃式活塞内燃发动机越野车(4轮驱动) | 25 | 230 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 1.5L but not exceeding 2L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3212 90 | 仅装有1.5<排量≤2升的压燃式活塞内燃发动机越野车的成套散件(4轮驱动) | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of cross-country cars (4WD) with compression-ignition internal combustion piston engine,1.5L<cylinder capcity≤2L |
| 8703.3213 | ----9座及以下的小客车 | 25 | 230 | 17 | 17 | 辆 | | ----Station wagons (with 9 seats or less) |
| 8703.3213 10 | 仅装有1.5<排量≤2升的装压燃式活塞内燃发动机小客车(9座及以下的) | 25 | 230 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 1.5L but not exceeding 2L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3213 90 | 仅装有1.5<排量≤2升的压燃式活塞内燃发动机小客车的成套散件(9座及以下的) | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of station wagons with compression-ignition internel combustion piston engine, 1.5L<cylinder capacity≤2L(with 9 seats or less) |
| 8703.3219 | ----其他 | 25 | 230 | 17 | 17 | 辆 | | ----Other |
| 8703.3219 10 | 仅装有1.5<排量≤2升的压燃式活塞内燃发动机的其他载人车辆 | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 1.5L but not exceeding 2L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3219 90 | 仅装有1.5<排量≤2升的压燃式活塞内燃发动机的其他载人车辆的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of other motor vehicles principally designed for the transport of persons with compression-ignition internal combustion piston engine,1.5L<cylinder capacity ≤2L |
| | ---气缸容量(排气量)超过2000毫升,但不超过2500毫升: | | | | | | | ---Of a cylinder capacity exceeding 2000cc,but not exceeding 2500cc: |
| 8703.3221 | ----小轿车 | 25 | 230 | 17 | 17 | 辆 | | ----Saloon cars |
| 8703.3221 10 | 仅装有2<排量≤2.5升的压燃式活塞内燃发动机小轿车 | 25 | 230 | 17 | | 辆 | 46A0xy | Saloon cars of a cylinder capacity exceeding 2L but not exceeding 2.5L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3221 90 | 仅装有2<排量≤2.5升的燃式活塞内燃发动机小轿车的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of saloon cars with compression -ignition internal combustion piston engine,2L<cylinder capacity ≤2.5L |
| 8703.3222 | ----越野车(4轮驱动) | 25 | 230 | 17 | 17 | 辆 | | ----Cross-country cars (4WD) |
| 8703.3222 10 | 仅装有2<排量≤2.5升的燃式活塞内燃发动机越野车(4轮驱动) | 25 | 230 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 2L but not exceeding 2.5L, with compression-ignition internal combustion reciprocating piston engine |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.3222 90 | 仅装有2<排量≤2.5升的燃式活塞内燃发动机越野车的成套散件(4轮驱动) | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of cross-country cars (4WD) with compression-ignition internal combustion piston engine, 2L<cylinder capcity≤2.5L |
| 8703.3223 | ----9座及以下的小客车 | 25 | 230 | 17 | 17 | 辆 | | ----Station wagons (with 9 seats or less) |
| 8703.3223 10 | 仅装有2<排量≤2.5升的燃式活塞内燃发动机小客车(9座及以下的) | 25 | 230 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 2L but not exceeding 2.5L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3223 90 | 仅装有2<排量≤2.5升的压燃式活塞内燃发动机小客车的成套散件(9座及以下的) | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of station wagons with compression-ignition internel combustion piston engine, 2L<cylinder capacity≤2.5L(with 9 seats or less) |
| 8703.3229 | ----其他 | 25 | 230 | 17 | 17 | 辆 | | ----Other |
| 8703.3229 10 | 仅装有2<排量≤2.5升的压燃式活塞内燃发动机的其他载人车辆 | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 2L but not exceeding 2.5L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3229 90 | 仅装有2<排量≤2.5升的压燃式活塞内燃发动机的其他载人车辆的成套散件 | 25 | 230 | 17 | 17 | 辆 | 460xy | Complete parts of other motor vehicles designed for the transport of person's with compression-ignition internal combustion piston engine, 2L<cylinder capacity ≤2.5L |
| | --气缸容量(排气量)超过2500毫升: | | | | | | | --Of a cyhinder capacity exceeding 2500cc: |
| | ---气缸容量(排气量)超过2500毫升,但不超过3000毫升: | | | | | | | ---Of a cylinder capacity exceeding 2500cc, but not exceeding 3000cc: |
| 8703.3311 | ----小轿车 | 25 | 270 | 17 | 17 | 辆 | | ----Saloon cars |
| 8703.3311 10 | 仅装有2.5<排量≤3升的压燃式活塞内燃发动机小轿车 | 25 | 270 | 17 | | 辆 | 46A0xy | Saloon cars of a cylinder capacity exceeding 2,5L but not exceeding 3L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3311 90 | 仅装有2.5<排量≤3升的压燃式活塞内燃发动机小轿车的成套散件 | 25 | 270 | 17 | 17 | 辆 | 460xy | Complete parts of saloon cars with compression -ignition internal combustion piston engine, 2.5L<cylinder capacity ≤3L |
| 8703.3312 | ----越野车(4轮驱动) | 25 | 270 | 17 | 17 | 辆 | | ----Gross-country cars(4wd) |
| 8703.3312 10 | 仅装有2.5<排量≤3升的压燃式活塞内燃发动机越野车(4轮驱动) | 25 | 270 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 2,5L but not exceeding 3L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3312 90 | 仅装有2.5<排量≤3升的压燃式活塞内燃发动机越野车的成套散件(4轮驱动) | 25 | 270 | 17 | 17 | 辆 | 460xy | Complete parts of cross-country cars (4WD) with compression-ignition internal combustion piston engine, 2.5L<cylinder capacity≤3L |
| 8703.3313 | ----9座及以下的小客车 | 25 | 270 | 17 | 17 | 辆 | | ----Station wagons (with 9 seats or less) |
| 8703.3313 10 | 仅装有2.5<排量≤3升的压燃式活塞内燃发动机小客车(9座及以下的) | 25 | 270 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 2.5L but not exceeding 3L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3313 90 | 仅装有2.5<排量≤3升的压燃式活塞内燃发动机小客车的成套散件(9座及以下的) | 25 | 270 | 17 | 17 | 辆 | 460xy | Complate parts of station wagon(with 9 seats or less) with compression-ignition internal combustion piston engine, 2.5L<cylinder capacity≤3L |
| 8703.3319 | ----其他 | 25 | 270 | 17 | 17 | 辆 | | ----Other |
| 8703.3319 10 | 仅装有2.5<排量≤3升的压燃式活塞内燃发动机的其他载人车辆 | 25 | 270 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 2.5L but not exceeding 3L, with compression-ignition internal combustion reciprocating piston engine |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.3319 90 | 仅装有2.5<排量≤3升的压燃式活塞内燃发动机的其他载人车辆的成套散件 | 25 | 270 | 17 | | 辆 | 46Oxy | Complete parts of other passenger vehicles of a cylinder capacity exceeding 2.5L but not exceeding 3L, with compression-ignition internal combustion reciprocating piston engine |
| | ---气缸容量(排气量)超过3000毫升,但不超过4000毫升: | | | | | | | ---Of a cylinder capacity exceeding 3000cc,but not exceeding 4000cc: |
| 8703.3321 | ----小轿车 | 25 | 270 | 17 | 17 | 辆 | | ----Saloon cars |
| 8703.3321 10 | 仅装有3<排量≤4升的压燃式活塞内燃发动机小轿车 | 25 | 270 | 17 | | 辆 | 46A0xy | Saloon cars of a cylinder capacity exceeding 3L but not exceeding 4L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3321 90 | 仅装有3<排量≤4升的压燃式活塞内燃发动机小轿车的成套散件 | 25 | 270 | 17 | 17 | 辆 | 46Oxy | Complate parts of station saloon cars with compression-ignition internal combustion piston egnine,3L<cylinder capacity≤4L |
| 8703.3322 | ----越野车(4轮驱动) | 25 | 270 | 17 | 17 | 辆 | | ----Cross-country cars (4WD) |
| 8703.3322 10 | 仅装有3<排量≤4升的压燃式活塞内燃发动机越野车(4轮驱动) | 25 | 270 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 3L but not exceeding 4L,with compression-ignition internal combustion reciprocating piston engine |
| 8703.3322 90 | 仅装有3<排量≤4升的压燃式活塞内燃发动机越野车的成套散件(4轮驱动) | 25 | 270 | 17 | 17 | 辆 | 46Oxy | Complete parts of cross-country cars (4WD) with compression-ignition internal combustion piston engine,3L<cylinder capacity≤4L |
| 8703.3323 | ----9座及以下的小客车 | 25 | 270 | 17 | 17 | 辆 | | ----Station wagons (with 9 seats or less) |
| 8703.3323 10 | 仅装有3<排量≤4升的压燃式活塞内燃发动机小客车(9座及以下的) | 25 | 270 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 3L but not exceeding 4L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3323 90 | 仅装有3<排量≤4升的压燃式活塞内燃发动机小客车的成套散件(9座及以下的) | 25 | 270 | 17 | 17 | 辆 | 46Oxy | Complate parts of station wagons (with 9 seats or less) with compression-ignition internal combustion piston engine,3L<cylinder capacity≤4L |
| 8703.3329 | ----其他 | 25 | 270 | 17 | 17 | 辆 | | ----Other |
| 8703.3329 10 | 仅装有3<排量≤4升的压燃式活塞内燃发动机的其他载人车辆 | 25 | 270 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 3L but not exceeding 4L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3329 90 | 仅装有3<排量≤4升的压燃式活塞内燃发动机的其他载人车辆的成套散件 | 25 | 270 | 17 | | 辆 | 46Oxy | Complete parts of other passenger vehicles of a cylinder capacity exceeding 3L but not exceeding 4L, with compression-ignition internal combustion reciprocating piston engine |
| | ---气缸容量(排气量)超过4000毫升: | | | | | | | ---Of a cylinder capacity exceeding 4000cc: |
| 8703.3361 | ----小轿车 | 25 | 270 | 17 | 17 | 辆 | | ----Saloon cars |
| 8703.3361 10 | 仅装有排量>4升的压燃式活塞内燃发动机小轿车 | 25 | 270 | 17 | | 辆 | 46A0xy | Saloon cars of a cylinder capacity exceeding 4L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3361 90 | 仅装有排量>4升的压燃式活塞内燃发动机小轿车的成套散件 | 25 | 270 | 17 | 17 | 辆 | 46Oxy | Complete parts of saloon cars with compression -ignition internal combustion piston engine,cylinder capacity >4L |
| 8703.3362 | ----越野车(4轮驱动) | 25 | 270 | 17 | 17 | 辆 | | ----Cross-country cars (4WD) |

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|---|---|---|---|---|---|---|---|---|
| 8703.3362 10 | 仅装有排量>4升的压燃式活塞内燃发动机越野车(4轮驱动) | 25 | 270 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 4L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3362 90 | 仅装有排量>4升的压燃式活塞内燃发动机越野车的成套散件(4轮驱动) | 25 | 270 | 17 | 17 | 辆 | 460xy | Complete parts of cross-country cars (4WD) with compression-ignition internal combustion piston engine, cylinder capacity>4L |
| 8703.3363 | ----9座及以下的小客车 | 25 | 270 | 17 | 17 | 辆 | | ----Station wagons (with 9 seats or less) |
| 8703.3363 10 | 仅装有排量>4升的压燃式活塞内燃发动机小客车(9座及以下的) | 25 | 270 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 4L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3363 90 | 仅装有排量>4升的压燃式活塞内燃发动机小客车的成套散件(9座及以下的) | 25 | 270 | 17 | 17 | 辆 | 460xy | Complete parts of station wagons(with 9 seats or less) with compression-ignition internal combustion piston engine, cylinder capacity>4L |
| 8703.3369 | ----其他 | 25 | 270 | 17 | 17 | 辆 | | ----Other |
| 8703.3369 10 | 仅装有排量>4升的压燃式活塞内燃发动机其他载人车辆 | 25 | 270 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 4L, with compression-ignition internal combustion reciprocating piston engine |
| 8703.3369 90 | 仅装有排量>4升的压燃式活塞内燃发动机其他载人车辆的成套散件 | 25 | 270 | 17 | | 辆 | 460xy | Complete parts of other passenger vehicles of a cylinder capacity exceeding 4L, with compression-ignition internal combustion reciprocating piston engine |
| | -同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外: | | | | | | | -Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): |
| | ---气缸容量(排气量)不超过1000毫升: | | | | | | | ---Of a cylinder capacity exceeding 1000cc: |
| 8703.4011 | ----小轿车 | 25 | 230 | 17 | | 辆 | | ----Saloon cars |
| 8703.4011 10 | 同时装有点燃往复式活塞内燃发动机(排量≤1升)及驱动电动机的小轿车(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity not exceeding 1L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4011 90 | 同时装有点燃往复式活塞内燃发动机(排量≤1升)及驱动电动机的小轿车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 460xy | Complete parts of saloon cars of cylinder capacity not exceeding 1L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4012 | ----越野车(4轮驱动) | 25 | 230 | 17 | | 辆 | | ----Cross-country cars(4WD) |
| 8703.4012 10 | 同时装有点燃往复式活塞内燃发动机(排量≤1升)及驱动电动机的越野车(4轮驱动)(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity not exceeding 1L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4012 90 | 同时装有点燃往复式活塞内燃发动机(排量≤1升)及驱动电动机的越野车(4轮驱动)的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of off-road vehicles(4WD) of cylinder capacity not exceeding 1L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4013 | ----9座及以下的小客车 | 25 | 230 | 17 | | 辆 | | ----Station wagons(with 9 seats or less) |
| 8703.4013 10 | 同时装有点燃往复式活塞内燃发动机(排量≤1升)及驱动电动机的小客车(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity not exceeding 1L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |

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|---|---|---|---|---|---|---|---|---|
| 8703.4013 90 | 同时装有点燃往复式活塞内燃发动机(排量≤1升)及驱动电动机的小客车的成套散件(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of station wagons(9 seats or less) of cylinder capacity not exceeding 1L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4019 | ----其他 | 25 | 230 | 17 | | 辆 | | ----Other |
| 8703.4019 10 | 同时装有点燃往复式活塞内燃发动机(排量≤1升)及驱动电动机的其他载人车辆(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity not exceeding 1L, with spark-ignition internal combustion eciprocating piston engine,with drive motor (Except for charging by external power supply ) |
| 8703.4019 90 | 同时装有点燃往复式活塞内燃发动机(排量≤1升)及驱动电动机的其他载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of Other passenger vehicles of cylinder capacity not exceeding 1L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| | ---气缸容量(排气量)超过1000毫升,但不超过1500毫升: | | | | | | | ---Of a cylinder capacity exceeding 1000cc, but not exceeding 1500cc: |
| 8703.4021 | ----小轿车 | 25 | 230 | 17 | | 辆 | | ----Saloon cars |
| 8703.4021 10 | 同时装有点燃往复式活塞内燃发动机(1<排量≤1.5升)及驱动电动机的小轿车(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4021 90 | 同时装有点燃往复式活塞内燃发动机(1<排量≤1.5升)及驱动电动机的小轿车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of saloon cars of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine,with drive motor (Except for charging by external |
| 8703.4022 | ----越野车(4轮驱动) | 25 | 230 | 17 | | 辆 | | ----Cross-country cars(4WD) |
| 8703.4022 10 | 同时装有点燃往复式活塞内燃发动机(1<排量≤1.5升)及驱动电动机的四轮驱动越野车(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4022 90 | 同时装有点燃往复式活塞内燃发动机(1<排量≤1.5升)及驱动电动机的四轮驱动越野车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of Off-road vehicles(4WD) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine,with drive motor (Except for charging by external |
| 8703.4023 | ----9座及以下的小客车 | 25 | 230 | 17 | | 辆 | | ----Station wagons(with 9 seats or less) |
| 8703.4023 10 | 同时装有点燃往复式活塞内燃发动机(1<排量≤1.5升)及驱动电动机的小客车(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine,with drive motor (Except for charging by external power supply ) |
| 8703.4023 90 | 同时装有点燃往复式活塞内燃发动机(1<排量≤1.5升)及驱动电动机的小客车的成套散件(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of Station wagons(9 seats or less) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.4029 | ----其他 | 25 | 230 | 17 | | 辆 | | ----Other |
| 8703.4029 10 | 同时装有点燃往复式活塞内燃发动机(1<排量≤1.5升)及驱动电动机的其他载人车辆(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4029 90 | 同时装有点燃往复式活塞内燃发动机(1<排量≤1.5升)及驱动电动机的其他载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of Other passenger vehicles of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| | ---气缸容量(排气量)超过1500毫升,但不超过2000毫升: | | | | | | | ---Of a cylinder capacity exceeding 1500cc, but not exceeding 2000cc: |
| 8703.4031 | ----小轿车 | 25 | 230 | 17 | | 辆 | | ----Saloon cars |
| 8703.4031 10 | 同时装有点燃往复式活塞内燃发动机(1.5<排量≤2升)及驱动电动机的小轿车(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity exceeding 1.5L but not exceeding 2L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4031 90 | 同时装有点燃往复式活塞内燃发动机(1.5<排量≤2升)及驱动电动机的小轿车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of saloon cars of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4032 | ----越野车(4轮驱动) | 25 | 230 | 17 | | 辆 | | ----Cross-country cars(4WD) |
| 8703.4032 10 | 同时装有点燃往复式活塞内燃发动机(1.5<排量≤2升)及驱动电动机的四轮驱动越野车(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 1.5L but not exceeding 2L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4032 90 | 同时装有点燃往复式活塞内燃发动机(1.5<排量≤2升)及驱动电动机的四轮驱动越野车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of Off-road vehicles(4WD) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4033 | ----9座及以下的小客车 | 25 | 230 | 17 | | 辆 | | ----Station wagons(with 9 seats or less) |
| 8703.4033 10 | 同时装有点燃往复式活塞内燃发动机(1.5<排量≤2升)及驱动电动机的小客车(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 1.5L but not exceeding 2L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4033 90 | 同时装有点燃往复式活塞内燃发动机(1.5<排量≤2升)及驱动电动机的小客车的成套散件(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of Station wagons(9 seats or less) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4039 | ----其他 | 25 | 230 | 17 | | 辆 | | ----Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.4039 10 | 同时装有点燃往复式活塞内燃发动机(1.5<排量≤2升)及驱动电动机的其他载人车辆(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 1.5L but not exceeding 2L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4039 90 | 同时装有点燃往复式活塞内燃发动机(1.5<排量≤2升)及驱动电动机的其他载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of Other passenger vehicles of cylinder capacity exceeding 1,5L but not exceeding 2L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| | ---气缸容量(排气量)超过2000毫升,但不超过2500毫升: | | | | | | | ---Of a cylinder capacity exceeding 2000cc, but not exceeding 2500cc: |
| 8703.4041 | ----小轿车 | 25 | 230 | 17 | | 辆 | | ----Saloon cars |
| 8703.4041 10 | 同时装有点燃往复式活塞内燃发动机(2<排量≤2.5升)及驱动电动机的小轿车(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity exceeding 2L but not exceeding 2.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4041 90 | 同时装有点燃往复式活塞内燃发动机(2<排量≤2.5升)及驱动电动机的小轿车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of saloon cars of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4042 | ----越野车(4轮驱动) | 25 | 230 | 17 | | 辆 | | ----Cross-country cars(4WD) |
| 8703.4042 10 | 同时装有点燃往复式活塞内燃发动机(2<排量≤2.5升)及驱动电动机的四轮驱动越野车(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 2L but not exceeding 2.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4042 90 | 同时装有点燃往复式活塞内燃发动机(2<排量≤2.5升)及驱动电动机的四轮驱动越野车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of Off-road vehicles(4WD) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4043 | ----9座及以下的小客车 | 25 | 230 | 17 | | 辆 | | ----Station wagons(with 9 seats or less) |
| 8703.4043 10 | 同时装有点燃往复式活塞内燃发动机(2<排量≤2.5升)及驱动电动机的小客车(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 2L but not exceeding 2.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4043 90 | 同时装有点燃往复式活塞内燃发动机(2<排量≤2.5升)及驱动电动机的小客车的成套散件(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of Station wagons(9 seats or less) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4049 | ----其他 | 25 | 230 | 17 | | 辆 | | ----Other |
| 8703.4049 10 | 同时装有点燃往复式活塞内燃发动机(2<排量≤2.5升)及驱动电动机的其他载人车辆(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 2L but not exceeding 2.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.4049 90 | 同时装有点燃往复式活塞内燃发动机(2<排量≤2.5升)及驱动电动机的其他载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of Other passenger vehicles of cylinder capacity exceeding 2L but not exceeding 2.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| | ---气缸容量(排气量)超过2500毫升,但不超过3000毫升: | | | | | | | ---Of a cylinder capacity exceeding 2500cc, but not exceeding32000cc: |
| 8703.4051 | ----小轿车 | 25 | 270 | 17 | | 辆 | | ----Saloon cars |
| 8703.4051 10 | 同时装有点燃往复式活塞内燃发动机(2.5<排量≤3升)及驱动电动机的小轿车(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity exceeding 2.5L but not exceeding 3L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4051 90 | 同时装有点燃往复式活塞内燃发动机(2.5<排量≤3升)及驱动电动机的小轿车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of saloon cars of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4052 | ----越野车(4轮驱动) | 25 | 270 | 17 | | 辆 | | ----Cross-country cars(4WD) |
| 8703.4052 10 | 同时装有点燃往复式活塞内燃发动机(2.5<排量≤3升)及驱动电动机的四轮驱动越野车(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 2.5L but not exceeding 3L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4052 90 | 同时装有点燃往复式活塞内燃发动机(2.5<排量≤3升)及驱动电动机的四轮驱动越野车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of Off-road vehicles(4WD) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4053 | ----9座及以下的小客车 | 25 | 270 | 17 | | 辆 | | ----Station wagons(with 9 seats or less) |
| 8703.4053 10 | 同时装有点燃往复式活塞内燃发动机(2.5<排量≤3升)及驱动电动机的小客车(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 2.5L but not exceeding 3L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4053 90 | 同时装有点燃往复式活塞内燃发动机(2.5<排量≤3升)及驱动电动机的小客车的成套散件(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of Station wagons(9 seats or less) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4059 | ----其他 | 25 | 270 | 17 | | 辆 | | ----Other |
| 8703.4059 10 | 同时装有点燃往复式活塞内燃发动机(2.5<排量≤3升)及驱动电动机的其他载人车辆(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 2.5L but not exceeding 3L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.4059 90 | 同时装有点燃往复式活塞内燃发动机(2.5<排量≤3升)及驱动电动机的其他载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of Other passenger vehicles of cylinder capacity exceeding 2.5L but not exceeding 3L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| | ---气缸容量(排气量)超过3000毫升,但不超过4000毫升: | | | | | | | ---Of a cylinder capacity exceeding 3000cc, but not exceeding 4000cc: |
| 8703.4061 | ----小轿车 | 25 | 270 | 17 | | 辆 | | ----Saloon cars |
| 8703.4061 10 | 同时装有点燃往复式活塞内燃发动机(3<排量≤4升)及驱动电动机的小轿车(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity exceeding 3L but not exceeding 4L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4061 90 | 同时装有点燃往复式活塞内燃发动机(3<排量≤4升)及驱动电动机的小轿车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of saloon cars of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4062 | ----越野车(4轮驱动) | 25 | 270 | 17 | | 辆 | | ----Cross-country cars(4WD) |
| 8703.4062 10 | 同时装有点燃往复式活塞内燃发动机(3<排量≤4升)及驱动电动机的四轮驱动越野车(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 3L but not exceeding 4L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4062 90 | 同时装有点燃往复式活塞内燃发动机(3<排量≤4升)及驱动电动机的四轮驱动越野车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of Off-road vehicles(4WD) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4063 | ----9座及以下的小客车 | 25 | 270 | 17 | | 辆 | | ----Station wagons(with 9 seats or less) |
| 8703.4063 10 | 同时装有点燃往复式活塞内燃发动机(3<排量≤4升)及驱动电动机的小客车(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 3L but not exceeding 4L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4063 90 | 同时装有点燃往复式活塞内燃发动机(3<排量≤4升)及驱动电动机的小客车的成套散件(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of Station wagons(9 seats or less) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4069 | ----其他 | 25 | 270 | 17 | | 辆 | | ----Other |
| 8703.4069 10 | 同时装有点燃往复式活塞内燃发动机(3<排量≤4升)及驱动电动机的其他载人车辆(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 3L but not exceeding 4L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4069 90 | 同时装有点燃往复式活塞内燃发动机(3<排量≤4升)及驱动电动机的其他载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of Other passenger vehicles of cylinder capacity exceeding 3L but not exceeding 4L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | ---气缸容量(排气量)超过4000毫升: | | | | | | | ---Of a cylinder capacity exceeding 4000cc: |
| 8703.4071 | ----小轿车 | 25 | 270 | 17 | | 辆 | | ----Saloon cars |
| 8703.4071 10 | 同时装有点燃往复式活塞内燃发动机(排量>4升)及驱动电动机的小轿车(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity exceeding 4L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4071 90 | 同时装有点燃往复式活塞内燃发动机(排量>4升)及驱动电动机的小轿车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of saloon cars of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4072 | ----越野车(4轮驱动) | 25 | 270 | 17 | | 辆 | | ----Cross-country cars(4WD) |
| 8703.4072 10 | 同时装有点燃往复式活塞内燃发动机(排量>4升)及驱动电动机的四轮驱动越野车(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity exceeding 4L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4072 90 | 同时装有点燃往复式活塞内燃发动机(排量>4升)及驱动电动机的四轮驱动越野车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of Off-road vehicles(4WD) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4073 | ----9座及以下的小客车 | 25 | 270 | 17 | | 辆 | | ----Station wagons(with 9 seats or less) |
| 8703.4073 10 | 同时装有点燃往复式活塞内燃发动机(排量>4升)及驱动电动机的小客车(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity exceeding 4L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4073 90 | 同时装有点燃往复式活塞内燃发动机(排量>4升)及驱动电动机的小客车的成套散件(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of Station wagons(9 seats or less) of cylinder capacity exceeding 1L but not exceeding 1.5L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4079 | ----其他 | 25 | 270 | 17 | | 辆 | | ----Other |
| 8703.4079 10 | 同时装有点燃往复式活塞内燃发动机(排量>4升)及驱动电动机的其他载人车辆(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity exceeding 4L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4079 90 | 同时装有点燃往复式活塞内燃发动机(排量>4升)及驱动电动机的其他载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of other passenger vehicles of cylinder capacity exceeding 4L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.4090 | ---其他<br>-同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外: | 25 | 270 | 17 | | 辆 | | ---Other<br>-Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source ot electric power: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | ---气缸容量(排气量)不超过1000毫升: | | | | | | | ---Of fl cylinder capacity not exceeding 1000cc: |
| 8703.4090 10 | 其他同时装有点燃往复式活塞内燃发动机及驱动电动机的载人车辆(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Passenger vehicles of other cylinder capacity exceeding 4L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external power supply ) |
| 8703.4090 90 | 其他同时装有点燃往复式活塞内燃发动机及驱动电动机的载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46Oxy | Complete parts of passenger vehicles of ohter cylinder capacity exceeding 4L, with spark-ignition internal combustion eciprocating piston engine, with drive motor (Except for charging by external |
| 8703.5011 | ----小轿车 | 25 | 230 | 17 | | 辆 | | ----Saloon cars |
| 8703.5011 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,排量≤1升)及驱动电动机的小轿车(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity cylinder not exceeding 1L, with compression-ignition internal combustion reciprocating piston engine(with diesel or semidiesel engine), with drive motor (Except for charging by external power supply ) |
| 8703.5011 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,排量≤1升)及驱动电动机的小轿车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of saloon cars of cylinder capacity cylinder not exceeding 1L, with compression-ignition internal combustion reciprocating piston engine(with diesel or semidiesel engine), with drive motor (Except for charging by external power supply ) |
| 8703.5019 | ----其他 | 25 | 230 | 17 | | 辆 | | ----other |
| 8703.5019 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,排量≤1升)及驱动电动机的其他载人车辆(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity cylinder not exceeding 1L, with compression-ignition internal combustion reciprocating piston engine(with diesel or semidiesel engine), with drive motor (Except for charging by external power supply ) |
| 8703.5019 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,排量≤1升)及驱动电动机的其他载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts ofOther passenger vehicles of cylinder capacity cylinder not exceeding 1L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply ) |
| | ---气缸容量(排气量)超过1000毫升,但不超过1500毫升: | | | | | | | ---Of a cylinder capacity exceeding 1000cc, but not exceeding 1500cc: |
| 8703.5021 | ----小轿车 | 25 | 230 | 17 | | 辆 | | ----Saloon cars |
| 8703.5021 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1升<排量≤1.5升)及驱动电动机的小轿车(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity cylinder exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine(with diesel or semidiesel engine), with drive motor (Except for charging by external power supply ) |
| 8703.5021 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1升<排量≤1.5升)及驱动电动机的小轿车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of saloon cars of cylinder capacity cylinder exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply ) |
| 8703.5022 | ----越野车(4轮驱动) | 25 | 230 | 17 | | 辆 | | ----Cross-country cars (4WD) |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.5022 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1升<排量≤1.5升)及驱动电动机的四轮驱动越野车(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity cylinder exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5022 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1升<排量≤1.5升)及驱动电动机的四轮驱动越野车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of off-road vehicles(4WD) of cylinder capacity cylinder exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5023 | ----9座及以下的小客车 | 25 | 230 | 17 | | 辆 | | ----Station wagcms(with 9 seats or less) |
| 8703.5023 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1升<排量≤1.5升)及驱动电动机的小客车(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity cylinder exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5023 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1升<排量≤1.5升)及驱动电动机的小客车的成套散件(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of station wagons(9 seats or less) of cylinder capacity cylinder exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5029 | ----其他 | 25 | 230 | 17 | | 辆 | | ----Other |
| 8703.5029 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1升<排量≤1.5升)及驱动电动机的其他载人车辆(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity cylinder exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5029 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1升<排量≤1.5升)及驱动电动机的其他载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of other passenger vehicles of cylinder capacity cylinder exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| | ---气缸容量(排气量)超过1500毫升,但不超过2000毫升: | | | | | | | ---Of a cylinder capacity exceeding 1500cc, but not exceeding 2000cc: |
| 8703.5031 | ----小轿车 | 25 | 230 | 17 | | 辆 | | ----Saloon cars |
| 8703.5031 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1.5升<排量≤2升)及驱动电动机的小轿车(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity cylinder exceeding 1.5L but not exceeding 2L, with compression-ignition internal combustion reciprocating piston engine(with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.5031 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1.5升<排量≤2升)及驱动电动机的小轿车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of saloon cars of cylinder capacity cylinder exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5032 | ----越野车(4轮驱动) | 25 | 230 | 17 | | 辆 | | ----Cross-country cars (4WD) |
| 8703.5032 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1.5升<排量≤2升)及驱动电动机的四轮驱动越野车(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Off-road vehicles (4WD) of cylinder capacity cylinder exceeding 1.5L but not exceeding 2L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5032 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1.5升<排量≤2升)及驱动电动机的四轮驱动越野车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of off-road vehicles (4WD) of cylinder capacity cylinder exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5033 | ----9座及以下的小客车 | 25 | 230 | 17 | | 辆 | | ----Station wagcms (with 9 seats or less) |
| 8703.5033 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1.5升<排量≤2升)及驱动电动机的小客车(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Station wagons (9 seats or less) of cylinder capacity cylinder exceeding 1.5L but not exceeding 2L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5033 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1.5升<排量≤2升)及驱动电动机的小客车的成套散件(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of station wagons (9 seats or less) of cylinder capacity cylinder exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5039 | ----其他 | 25 | 230 | 17 | | 辆 | | ----Other |
| 8703.5039 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1.5升<排量≤2升)及驱动电动机的其他载人车辆(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity cylinder exceeding 1.5L but not exceeding 2L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5039 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,1.5升<排量≤2升)及驱动电动机的其他载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of other passenger vehicles of cylinder capacity cylinder exceeding 1.5L but not exceeding 2L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| | ---气缸容量(排气量)超过2000毫升,但不超过2500毫升: | | | | | | | ---Of a cylinder capacity exceeding 2000cc, but not exceeding 2500cc: |
| 8703.5041 | ----小轿车 | 25 | 230 | 17 | | 辆 | | ----Saloon cars |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.5041 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2升<排量≤2.5升)及驱动电动机的小轿车(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity cylinder exceeding 2L but not exceeding 2.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5041 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2升<排量≤2.5升)及驱动电动机的小轿车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of saloon cars of cylinder capacity cylinder exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5042 | ----越野车(4轮驱动) | 25 | 230 | 17 | | 辆 | | ----Cross-country cars (4WD) |
| 8703.5042 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2升<排量≤2.5升)及驱动电动机的四轮驱动越野车(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Off-road vehicles (4WD) of cylinder capacity cylinder exceeding 2L but not exceeding 2.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5042 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2升<排量≤2.5升)及驱动电动机的四轮驱动越野车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of off-road vehicles (4WD) of cylinder capacity cylinder exceeding 1L but not exceeding 1.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5043 | ----9座及以下的小客车 | 25 | 230 | 17 | | 辆 | | ----Station wagcms (with 9 seats or less) |
| 8703.5043 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2升<排量≤2.5升)及驱动电动机的小客车(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Station wagons (9 seats or less) of cylinder capacity cylinder exceeding 2L but not exceeding 2.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5043 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2升<排量≤2.5升)及驱动电动机的小客车的成套散件(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of station wagons (9 seats or less) of cylinder capacity cylinder exceeding 2L but not exceeding 2.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5049 | ----其他 | 25 | 230 | 17 | | 辆 | | ----Other |
| 8703.5049 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2升<排量≤2.5升)及驱动电动机的其他载人车辆(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity cylinder exceeding 2L but not exceeding 2.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.5049 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2升<排量≤2.5升)及驱动电动机的其他载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 230 | 17 | | 辆 | 46A0xy | Complete parts of other passenger vehicles of cylinder capacity cylinder exceeding 2L but not exceeding 2.5L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| | ---气缸容量(排气量)超过2500毫升,但不超过3000毫升: | | | | | | | ---Of a cylinder capacity exceeding 2500cc, but not exceeding 3000cc: |
| 8703.5051 | ----小轿车 | 25 | 270 | 17 | | 辆 | | ----Saloon cars |
| 8703.5051 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2.5升<排量≤3升)及驱动电动机的小轿车(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity cylinder exceeding 2.5L but not exceeding 3L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5051 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2.5升<排量≤3升)及驱动电动机的小轿车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of saloon cars of cylinder capacity cylinder exceeding 2.5L but not exceeding 3L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5052 | ----越野车(4轮驱动) | 25 | 270 | 17 | | 辆 | | ----Cross-country cars (4WD) |
| 8703.5052 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2.5升<排量≤3升)及驱动电动机的四轮驱动越野车(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Off-road vehicles (4WD) of cylinder capacity cylinder exceeding 2.5L but not exceeding 3L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5052 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2.5升<排量≤3升)及驱动电动机的四轮驱动越野车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of off-road vehicles (4WD) of cylinder capacity cylinder exceeding 2.5L but not exceeding 3L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5053 | ----9座及以下的小客车 | 25 | 270 | 17 | | 辆 | | ----Station wagcms (with 9 seats or less) |
| 8703.5053 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2.5升<排量≤3升)及驱动电动机的小客车(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Station wagons (9 seats or less) of cylinder capacity cylinder exceeding 2.5L but not exceeding 3L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5053 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2.5升<排量≤3升)及驱动电动机的小客车的成套散件(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of station wagons (9 seats or less) of cylinder capacity cylinder exceeding 2.5L but not exceeding 3L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.5059 | ----其他 | 25 | 270 | 17 | | 辆 | | ----Other |
| 8703.5059 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2.5升<排量≤3升)及驱动电动机的其他载人车辆(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity cylinder exceeding 2.5L but not exceeding 3L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5059 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,2.5升<排量≤3升)及驱动电动机的其他载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of other passenger vehicles of cylinder capacity cylinder exceeding 2.5L but not exceeding 3L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| | ---气缸容量(排气量)超过3000毫升,但不超过4000毫升: | | | | | | | ---Of a cylinder capacity exceeding 3000cc, but not exceeding 4000cc: |
| 8703.5061 | ----小轿车 | 25 | 270 | 17 | | 辆 | | ----Saloon cars |
| 8703.5061 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,3升<排量≤4升)及驱动电动机的小轿车(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity cylinder exceeding 3L but not exceeding 4L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5061 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,3升<排量≤4升)及驱动电动机的小轿车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of saloon cars of cylinder capacity cylinder exceeding 3L but not exceeding 4L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5062 | ----越野车(4轮驱动) | 25 | 270 | 17 | | 辆 | | ----Cross-country cars (4WD) |
| 8703.5062 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,3升<排量≤4升)及驱动电动机的四轮驱动越野车(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Off-road vehicles (4WD) of cylinder capacity cylinder exceeding 3L but not exceeding 4L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5062 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,3升<排量≤4升)及驱动电动机的四轮驱动越野车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of off-road vehicles (4WD) of cylinder capacity cylinder exceeding 3L but not exceeding 4L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5063 | ----9座及以下的小客车 | 25 | 270 | 17 | | 辆 | | ----Station wagcms (with 9 seats or less) |
| 8703.5063 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,3升<排量≤4升)及驱动电动机的小客车(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Station wagons (9 seats or less) of cylinder capacity cylinder exceeding 3L but not exceeding 4L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.5063 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,3升<排量≤4升)及驱动电动机的小客车的成套散件(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of station wagons(9 seats or less) of cylinder capacity cylinder exceeding 3L but not exceeding 4L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5069 | ----其他 | 25 | 270 | 17 | | 辆 | | ----Other |
| 8703.5069 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,3升<排量≤4升)及驱动电动机的其他载人车辆(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity cylinder exceeding 3L but not exceeding 4L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5069 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,3升<排量≤4升)及驱动电动机的其他载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of other passenger vehicles of cylinder capacity cylinder exceeding 3L but not exceeding 4L, with compression-ignition internal combustion reciprocating piston engine(with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| | ---气缸容量(排气量)超过4000毫升: | | | | | | | ---Of a cylinder capacity exceeding4000cc: |
| 8703.5071 | ----小轿车 | 25 | 270 | 17 | | 辆 | | ----Saloon cars |
| 8703.5071 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,排量>4升)及驱动电动机的小轿车(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Saloon cars of cylinder capacity cylinder exceeding 4L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5071 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,排量>4升)及驱动电动机的小轿车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of saloon cars of cylinder capacity cylinder exceeding 3L but not exceeding 4L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5072 | ----越野车(4轮驱动) | 25 | 270 | 17 | | 辆 | | ----Cross-country cars (4WD) |
| 8703.5072 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,排量>4升)及驱动电动机的四轮驱动越野车(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Off-road vehicles(4WD) of cylinder capacity cylinder exceeding 4L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5072 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,排量>4升)及驱动电动机的四轮驱动越野车的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of off-road vehicles(4WD) of cylinder capacity cylinder exceeding 4L, with compression-ignition internal combustion reciprocating piston engine(with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |
| 8703.5073 | ----9座及以下的小客车 | 25 | 270 | 17 | | 辆 | | ----Station wagcms(with 9 seats or less) |
| 8703.5073 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,排量>4升)及驱动电动机的的小客车(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Station wagons(9 seats or less) of cylinder capacity cylinder exceeding 4L, with compression-ignition internal combustion reciprocating piston engine(with diesel or semidiesel engine), with drive motor (Except for charging by external power supply) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8703.5073 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,排量>4升)及驱动电动机的小客车的成套散件(9座及以下,可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of station wagons(9 seats or less) of cylinder capacity cylinder exceeding 4L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply ) |
| 8703.5079 | ----其他 | 25 | 270 | 17 | | 辆 | | ----Other |
| 8703.5079 10 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,排量>4升)及驱动电动机的的其他载人车辆(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Other passenger vehicles of cylinder capacity cylinder exceeding 3L but not exceeding 4L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply ) |
| 8703.5079 90 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机,排量>4升)及驱动电动机的的其他载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Complete parts of other passenger vehicles of cylinder capacity cylinder exceeding 4L, with compression-ignition internal combustion reciprocating piston engine(with diesel or semidiesel engine),with drive motor (Except for charging by external power supply ) |
| 8703.5090 | ---其他 | 25 | 270 | 17 | | 辆 | | ---Other |
| 8703.5090 10 | 其他同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的载人车辆(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46A0xy | Passenger vehicles of other cylinder capacity cylinder exceeding 3L but not exceeding 4L, with compression-ignition internal combustion reciprocating piston engine (with diesel or semidiesel engine), with drive motor (Except for charging by external power supply ) |
| 8703.5090 90 | 其他同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的载人车辆的成套散件(可通过接插外部电源进行充电的除外) | 25 | 270 | 17 | | 辆 | 46Oxy | Complete parts of passenger vehicles of other cylinder capacity cylinder exceeding 4L, with compression-ignition internal combustion reciprocating piston engine(with diesel or semidiesel engine),with drive motor (Except for charging by external power supply ) |
| 8703.6000 | -同时装有点燃往复式活塞内燃发动机及驱动电动机、可通过接插外部电源进行充电的其他车辆 | 25 | 270 | 17 | | 辆 | 6AO | -Other vehicles, with both cornpression-ignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power |
| 8703.7000 | -同时装有压燃活塞内燃发动机(柴油或半柴油发动机)及驱动电动机、可通过接插外部电源进行充电的其他车辆 | 25 | 270 | 17 | | 辆 | 6AO | -Other vehicles,with only electric motor for propulsion |
| 8703.8000 | -仅装有驱动电动机的其他车辆 | 25 | 270 | 17 | | 辆 | 6AO | -With electric motor for propulSlon |
| 8703.9000 | -其他 | 25 | 270 | 17 | 17 | 辆 | | -Other |
| 8703.9000 21 | 其他型排气量≤1升的其他载人车辆 | 25 | 270 | 17 | | 辆 | 46A0xy | Other motor vehicles designed for transport of person′s , cylinder capacity ≤1L |
| 8703.9000 22 | 其他型1升<排气量≤1.5升的其他载人车辆 | 25 | 270 | 17 | | 辆 | 46A0xy | Other motor vehicles designed for transport of person′s , 1.5L<cylinder capacity ≤2L |
| 8703.9000 23 | 其他型1.5升<排气量≤2升的其他载人车辆 | 25 | 270 | 17 | | 辆 | 46A0xy | Other motor vehicles designed for transport of person′s , 2L<cylinder capacity ≤2.5L |
| 8703.9000 24 | 其他型2升<排气量≤2.5升的其他载人车辆 | 25 | 270 | 17 | | 辆 | 46A0xy | Other motor vehicles designed for transport of person′s , 2.5L<cylinder capacity ≤3L |
| 8703.9000 25 | 其他型2.5升<排气量≤3升的其他载人车辆 | 25 | 270 | 17 | | 辆 | 46A0xy | Other motor vehicles designed for transport of person′s , 3L<cylinder capacity ≤4L |

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|---|---|---|---|---|---|---|---|---|
| 8703.9000 26 | 其他型3升<排气量≤4升的其他载人车辆 | 25 | 270 | 17 | | 辆 | 46A0xy | Other motor vehicles designed for transport of person´s , cylinder capacity >4L |
| 8703.9000 27 | 其他型排气量>4升的其他载人车辆 | 25 | 270 | 17 | | 辆 | 46A0xy | Other motor vehicles designed for transport of person´s , 1L<cylinder capacity ≤1.5L |
| 8703.9000 29 | 其他无法区分排气量的载人车辆 | 25 | 270 | 17 | | 辆 | 6AO | Electronic vehicles and other passenger vehicles which can not distingguished cylinder capacity |
| 8703.9000 90 | 8703.9000所列车辆的成套散件 | 25 | 270 | 17 | | 辆 | 6O | Complete parts of passenger vehicles of subheading No.8703.9000 |
| **87.04** | **货运机动车辆：** | | | | | | | **Motor vehicles for the transport of goods:** |
| | -非公路用自卸车： | | | | | | | -Dumpers designed for off-highway use: |
| 8704.1030 | ---电动轮货运自卸车 | 6 | 20 | 17 | 17 | 辆 | 6A | ---Electromobile dumpers for the transport of goods |
| 8704.1090 | ---其他 | 6 | 20 | 17 | 17 | 辆 | 6A | ---Other |
| | -装有压燃式活塞内燃发动机(柴油或半柴油发动机)的其他货车： | | | | | | | -Other, with compression-ignition internal combustion piston engine (diesel or semidiesesl): |
| 8704.2100 | --车辆总重量不超过5吨 | 25 | 70 | 17 | 17 | 辆 | 46Axy | --G. v. w. not exceeding 5 tons |
| | --车辆总重量超过5吨,但不超过20吨： | | | | | | | --G. v. w. exceeding 5 tons, but not exceeding 20 tons: |
| 8704.2230 | ---车辆总重量超过5吨,但小于14吨 | 20 | 70 | 17 | 17 | 辆 | 46Axy | ---G. v. w. exceeding 5 tons,but notexceeding 14 tons |
| 8704.2240 | ---车辆总重量在14吨及以上,但不超过20吨 | 20 | 40 | 17 | 17 | 辆 | 46Axy | ---G. v. w. of 14 tons or more,but not exceeding 20 tons |
| 8704.2300 | --车辆总重量超过20吨 | | 40 | 17 | 17 | 辆 | | --G. v. w. exceeding 20 tons |
| 8704.2300[暂] 10 | 固井水泥车、压裂车、混砂车、连续油管车、液氮泵车用底盘(车辆总重量>35吨,装驾驶室) | 10 | 40 | 17 | 17 | 辆 | 46AOxy | Cementing truck, car, fracturing sand mixing truck, coiled tubing unit, liquid nitrogen pump vehicle chassis (gross vehicle weight > 35 tons, installed cab) |
| 8704.2300[暂] 20 | 起重≥55吨汽车起重机用底盘(装有压燃式活塞内燃发动机) | 8 | 40 | 17 | 17 | 辆 | 46AOxy | Chassis for crane lorries, lifting capacity≥55tons, with compression-ignition internal combustion piston engine |
| 8704.2300[暂] 30 | 车辆总重量≥31吨清障车专用底盘 | 10 | 40 | 17 | 17 | 辆 | 46AOxy | Special chassis for wreckers truck with total vehicle G. v. w≥31 tons |
| 8704.2300 90 | 柴油型的其他超重型货车(装有压燃式活塞内燃发动机,超重型指车辆总重量>20吨) | 15 | 40 | 17 | 17 | 辆 | 46AOxy | Other overweight truck, with compression-ignition internal combustion piston engine (diesel or semi-diesel, G. v. w>20 tons) |
| | -装有点燃式活塞内燃发动机的其他货车： | | | | | | | -Other, with spark-ignition internal combustion piston engine: |
| 8704.3100 | --车辆总重量不超过5吨 | 25 | 70 | 17 | 17 | 辆 | 46Axy | --G. v. w. not exceeding 5 tons |
| | --车辆总重量超过5吨： | | | | | | | --G. v. w. exceeding 5 tons: |
| 8704.3230 | ---车辆总重量超过5吨,但不超过8吨 | 20 | 70 | 17 | 17 | 辆 | 46Axy | ---G. v. w. exceeding 5 tons, but not exceeding 8 tons |
| 8704.3240 | ---车辆总重量超过8吨 | 20 | 70 | 17 | 17 | 辆 | 46Axy | ---G. v. w. exceeding 8 tons |
| 8704.9000 | -其他 | 25 | 70 | 17 | 17 | 辆 | 46Axy | -Other |
| **87.05** | **特殊用途的机动车辆(例如,抢修车、起重车、救火车、混凝土搅拌车、道路清洁车、喷洒车、流动工场车及流动放射线检查车),但主要用于载人或运货的车辆除外：** | | | | | | | **Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):** |
| | -起重车： | | | | | | | -Crane lorries: |
| | ---全路面起重车： | | | | | | | ---All-road crane lorries: |
| 8705.1021 | ----最大起重重量不超过50吨 | 15 | 30 | 17 | 17 | 辆 | 6A | ----Of a maxium lifting capacity not more than 50tons |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8705.1022 | ----最大起重量量超过 50 吨,但不超过 100 吨 | 10 | 30 | 17 | 17 | 辆 | 6A | ----Of a maxium lifting capacity exceeding 50tons, but not exceeding 100tons |
| 8705.1023 | ----最大起重重量超过 100 吨 | 10 | 30 | 17 | 17 | 辆 | 6A | ----Of a maxium lifting capacity exceeding 100tons |
| | ---其他: | | | | | | | ---Other: |
| 8705.1091 | ----最大起重重量不超过 50 吨 | 15 | 30 | 17 | 17 | 辆 | 6A | ----Of a maxium lifting capacity not more than 50tons |
| 8705.1092 | ----最大起重重量超过 50 吨,但不超过 100 吨 | 10 | 30 | 17 | 17 | 辆 | 6A | ----Of a maxium lifting capacity exceeding 50tons, but not exceeding 100 tons |
| 8705.1093 | ----最大起重重量超过 100 吨 | 10 | 30 | 17 | 17 | 辆 | 6A | ----Of a maxium lifting capacity exceeding 100 tons |
| 8705.2000 | -钻探车 | 12 | 17 | 17 | 17 | 辆 | 6A | -Mobile drilling derricks |
| | -救火车: | | | | | | | -Fire fighting vehicles: |
| 8705.3010 | ---装有云梯的救火车 | 3 | 8 | 17 | 17 | 辆 | A6 | ---Mounted with scaling ladder |
| 8705.3090 | ---其他 | 3 | 8 | 17 | 17 | 辆 | A6 | ---Other |
| 8705.4000 | -混凝土搅拌车 | 15 | 35 | 17 | 17 | 辆 | A6 | -Concrete-mixer lorries |
| | -其他: | | | | | | | -Other: |
| 8705.9010 | ---无线电通信车 | 9 | 35 | 17 | 17 | 辆 | A6 | ---Radio communication vans |
| 8705.9020 | ---放射线检查车 | 9 | 14 | 17 | 17 | 辆 | 6A | ---Mobile radiological units |
| 8705.9030 | ---环境监测车 | 12 | 20 | 17 | 17 | 辆 | 6A | ---Mobile environmental monitoring units |
| 8705.9040 | ---医疗车 | 12 | 30 | 17 | 17 | 辆 | 6A | ---Mobile clinics |
| | ---电源车: | | | | | | | ---Mobile electric generator sets: |
| 8705.9051 | ----航空电源车(频率为 400 赫兹) | 12 | 30 | 17 | 17 | 辆 | 6 | ----Airplane charging vehicles (frequency 400Hz) |
| 8705.9059 | ----其他 | 12 | 30 | 17 | 17 | 辆 | 6A | ----Other |
| 8705.9060 | ---飞机加油车、调温车、除冰车 | 12 | 35 | 17 | 17 | 辆 | A6 | ---Mobile vehicles for aircraft refuelling, air-conditioning or deicing |
| 8705.9070 | ---道路(包括跑道)扫雪车 | 12 | 35 | 17 | 17 | 辆 | A6 | ---Snow sweep vehicles for cleansing streets or airfield runways |
| 8705.9080 | ---石油测井车、压裂车、混沙车 | 12 | 35 | 17 | 17 | 辆 | A6 | ---Petrolcum well logging trucks, fracturing unit trucks and mixing sand trucks |
| | ---其他: | | | | | | | ---Other: |
| 8705.9091 | ----混凝土泵车 | 12 | 35 | 17 | 17 | 辆/千克 | A6 | ----Truck mounted concrete pump |
| 8705.9099 | ----其他 | | 35 | 17 | 17 | 辆/千克 | | ----Other |
| 8705.9099[暂] 01 | 跑道除冰车 | 10 | 35 | 17 | 17 | 辆/千克 | A6 | Runway deicing vehicle |
| 8705.9099 30 | 用于导弹、火箭等的车辆(为弹道导弹、运载火箭等运输、装卸和发射而设计的) | 12 | 35 | 17 | 17 | 辆/千克 | 36 | Vehicles for carrying missiles or rockets (specially designed for transporting, handling and launching of ballistic missiles or carrier rockets) |
| 8705.9099 90 | 其他特殊用途的机动车辆(主要用于载人或运货的车辆除外) | 12 | 35 | 17 | 17 | 辆/千克 | A6 | Other special purpose motor vehicles (other than those principally designed for the transport of person's or goods) |
| **87.06** | **装有发动机的机动车辆底盘,税目 87.01 至 87.05 所列车辆用:** | | | | | | | **Chassis fitted with engines, for the motor vehicles of headings No. 87.01 to 87.05:** |
| 8706.0010 | ---非公路用自卸车底盘 | 8 | 14 | 17 | 17 | 台 | 6 | ---Chassis fitted of off-highway dumpers |
| | ---货车底盘: | | | | | | | ---Chassis fitted of trucks: |
| 8706.0021 | ----车辆总重量在 14 吨及以上的 | 10 | 30 | 17 | 17 | 台 | 46AOxy | ----For vehicles g. v. w of 14tons or more |
| 8706.0022 | ----车辆总重量在 14 吨以下的 | 10 | 45 | 17 | 17 | 台 | 46AOxy | ----For vehicles g. v. w less than 14 tons |
| 8706.0030 | ---大型客车底盘 | 20 | 70 | 17 | 17 | 台 | 46Oxy | ---For passenger motor vehicles with 30 seats or more |
| 8706.0040 | ---汽车起重机底盘 | 20 | 100 | 17 | 17 | 台 | 6AO | ---For crane lorries |
| 8706.0090 | ---其他 | 10 | 100 | 17 | 17 | 台 | 46AOxy | ---Other |
| **87.07** | **机动车辆的车身(包括驾驶室),税目 87.01 至 87.05 所列车辆用:** | | | | | | | **Bodies (including cabs), for the motor vehicles of headings No. 87.01 to 87.05:** |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8707.1000 | -税目87.03所列车辆用 | 10 | 100 | 17 | 17 | 台 | 6O | -For the vehicles of headingNo. 87.03 |
| | -其他： | | | | | | | -Other： |
| 8707.9010 | ---税号8702.1092、8702.1093、8702.9020及8702.9030所列车辆用 | 10 | 70 | 17 | 17 | 台 | 6O | ---For the vehicles of subheadingNo. 8702.1092、8702.1093、8702.9020 or 8702.9030 |
| 8707.9090 | ---其他 | 10 | 70 | 17 | 17 | 台 | 6O | ---Other |
| **87.08** | **机动车辆的零件、附件，税目87.01至87.05所列车辆用：** | | | | | | | **Parts and accessories of the motor vehicles of headings No. 87.01 to 87.05：** |
| 8708.1000 | -缓冲器(保险杠)及其零件 | 10 | 100 | 17 | 17 | 千克 | 6 | -Bumpers and parts thereof |
| | -车身(包括驾驶室)的其他零件、附件： | | | | | | | -Other parts and accessories of bodies (including cabs)： |
| 8708.2100 | --坐椅安全带 | 10 | 100 | 17 | 17 | 千克 | 6A | --Safety seat belts |
| | --其他： | | | | | | | --Other： |
| 8708.2930 | ---车窗玻璃升降器 | 10 | 100 | 17 | 17 | 千克 | 6 | ---Windowpane raiser |
| | ---天窗： | | | | | | | ---Sunroofs： |
| 8708.2941 | ----电动的 | 10 | 100 | 17 | 17 | 千克/套 | 6 | ----Electric |
| 8708.2942 | ----手动的 | 10 | 100 | 17 | 17 | 千克/套 | 6 | ----Hand-operated |
| | ---其他车身覆盖件： | | | | | | | ---Other covered parts of bodies： |
| 8708.2951 | ----侧围 | 10 | 100 | 17 | 17 | 千克 | 6 | ----Side appearance of bodies |
| 8708.2952 | ----车门 | 10 | 100 | 17 | 17 | 千克/个 | 6 | ----doors |
| 8708.2953 | ----发动机罩盖 | 10 | 100 | 17 | 17 | 千克 | 6 | ----Bonnets |
| 8708.2954 | ----前围 | 10 | 100 | 17 | 17 | 千克 | 6 | ----Frontal appearance of bodies |
| 8708.2955 | ----行李箱盖(或背门) | 10 | 100 | 17 | 17 | 千克 | 6 | ----Rear compartment covers(or rear door) |
| 8708.2956 | ----后围 | 10 | 100 | 17 | 17 | 千克 | 6 | ----Rear appearance of bodies |
| 8708.2957 | ----翼子板(或叶子板) | 10 | 100 | 17 | 17 | 千克 | 6 | ----Running-boards |
| 8708.2959 | ----其他 | 10 | 100 | 17 | 17 | 千克 | 6 | ----Other |
| 8708.2990 | ---其他 | 10 | 100 | 17 | 17 | 千克 | 6 | ---Other |
| | -制动器、助力制动器及其零件： | | | | | | | -Brakes and servo-brakes and parts thereof： |
| 8708.3010 | ---装在蹄片上的制动摩擦片 | 10 | 100 | 17 | 17 | 千克 | 6 | ---Mounted brake linings |
| | ---防抱死制动系统(ABS)： | | | | | | | ---Anti-skid brake system： |
| 8708.3021 | ----子目号87.01、8704.1030及8704.1090所列车辆用 | 6 | 11 | 17 | 17 | 千克 | 6 | ----Of the rehicles of heading 87.01、8704.1030 and 8704.1090 |
| 8708.3029 | ----其他 | 10 | 100 | 17 | 17 | 千克 | 6 | ----Other |
| | ---其他： | | | | | | | ---Other： |
| 8708.3091 | ----税目87.01所列车辆用 | 6 | 14 | 17 | 17 | 千克 | 6 | ----Of the vehicles of heading No. 87.01 |
| 8708.3092 | ----子目号8702.1091及8702.9010所列车辆用 | 10 | 70 | 17 | 17 | 千克 | 6 | ----Of the vehicles of subheading No. 8702.1091 and 8702.9010 |
| 8708.3093 | ----子目号8704.1030及8704.1090所列车辆用 | 6 | 11 | 17 | 17 | 千克 | 6 | ----Of the vehicles of subheading No. 8704.1030 and 8704.1090 |
| 8708.3094 | ----子目号8704.2100、8704.2230、8704.3100及8704.3230所列车辆用 | 10 | 45 | 17 | 17 | 千克 | 6 | ----Of the vehicles of subheading No. 8704.2100, 8704.2230, 8704.3100 and 8704.3230 |
| 8708.3095 | ----子目号8704.2240、8704.2300及8704.3240所列车辆用 | 10 | 30 | 17 | 17 | 千克 | 6 | ----Of the vehicles of subheading No. 8704.2240, 8704.2300 and 8704.3240 |
| 8708.3096 | ----税目87.05所列车辆用 | 10 | 100 | 17 | 17 | 千克 | 6 | ----Of the vehicles of heading No. 87.05 |
| 8708.3099 | ----其他车辆用 | 10 | 100 | 17 | 17 | 千克 | | ----Other |
| 8708.3099[暂] 11 | 纯电动或混合动力汽车用电动制动器(由制动器电子控制单元、踏板行程模拟器、制动执行器等组成) | 5 | 100 | 17 | 17 | 千克/个 | 6O | Electric brake for pure electric or hybrid vehicles (electronic control unit, composed of a brake pedal travel simulator, the brake actuator etc.) |
| 8708.3099 19 | 其他机动车辆用制动器(包括助力制动器) | 10 | 100 | 17 | 17 | 千克/个 | 6O | Brakes of other vehicles (including booster brake) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8708.3099 90 | 其他机动车辆用制动器(包括助力制动器)的零件 | 10 | 100 | 17 | 17 | 千克/个 | 6 | Parts of brakes for other motor vehicles (including servo-brakes) |
| | -变速箱及其零件: | | | | | | | -Gear boxes and parts thereof: |
| 8708.4010 | ---税目 87.01 所列车辆用 | 6 | 14 | 17 | 17 | 个/千克 | 6 | ---Of the vehicles of heading of No. 87.01 |
| 8708.4010暂 10 | 发动机功率 65 千瓦及以上的动力换挡拖拉机用变速箱 | 3 | 14 | 17 | | 个/千克 | 6 | Transmission gear box of engine power 65 kW and above for shift tractor |
| 8708.4010 90 | 其他牵引车、拖拉机用变速箱及其零件 | 6 | 14 | 17 | | 个/千克 | 6 | Transmission and other parts for drive-axles |
| 8708.4020 | ---子目号 8702.1091 及 8702.9010 所列车辆用 | 10 | 70 | 17 | 17 | 个/千克 | 6 | ---Of the vehicles of subheading No. 8702.1091 and 8702.9010 |
| 8708.4030 | ---子目号 8704.1030 及 8704.1090 所列车辆用 | | 11 | 17 | 17 | 个/千克 | | ---Of the vehicles of subheading No. 8704.1030 and 8704.1090 |
| 8708.4030暂 01 | 扭矩>1500Nm 非公路自卸车用变速箱 | 3 | 11 | 17 | 17 | 个/千克 | 6 | Gear boxes for off-highway dumpers use, troque > 1500Nm |
| 8708.4030 90 | 其他非公路自卸车用变速箱及其零件 | 6 | 11 | 17 | 17 | 个/千克 | 6 | Other gear boxes and parts for off-highway dumpers use |
| 8708.4040 | ---子目号 8704.2100、8704.2230、8704.3100 及 8704.3230 所列车辆用 | 10 | 45 | 17 | 17 | 个/千克 | 6 | ---Of the vehicles of subheading No. 8704.2100, 8704.2230, 8704.3100 and 8704.3230 |
| 8708.4050 | ---子目号 8704.2240、8704.2300 及 8704.3240 所列车辆用 | 10 | 30 | 17 | 17 | 个/千克 | 6 | ---Of the vehicles of subheading No. 8704.2240, 8704.2300 and 8704.3240 |
| 8708.4060 | ---税目 87.05 所列车辆用 | 10 | 100 | 17 | 17 | 个/千克 | 6 | ---Of the vehicles of heading No. 87.05 |
| | ---其他: | | | | | | | ---Other: |
| 8708.4091 | ----小轿车用自动换挡变速箱及其零件 | | 100 | 17 | 17 | 个/千克 | | ----Automatic gearshift for saloon cars and parts thereof |
| 8708.4091暂 01 | 小轿车用自动换挡变速箱(6 挡及 6 挡以上) | 6.5 | 100 | 17 | 17 | 个/千克 | 60 | Automatic gearshift for saloon car (with the excluding of hydraulic machines with 6 or fewer sears) |
| 8708.4091暂 04 | 小轿车用自动换挡变速箱的零件(6 挡及 6 挡以上) | 10 | 100 | 17 | 17 | 个/千克 | 6 | Automatic gearshift other parts for saloon cars (with the exception of hydraulic machines with 6 or fewer gears) |
| 8708.4091 91 | 其他小轿车用自动换挡变速箱 | 10 | 100 | 17 | 17 | 个/千克 | 60 | Other automatic gearshift for saloon cars |
| 8708.4091 99 | 其他小轿车用自动换挡变速箱的零件 | 10 | 100 | 17 | 17 | 个/千克 | 6 | Parts of automatic gearshift for saloon cars |
| 8708.4099 | ----其他 | 10 | 100 | 17 | 17 | 个/千克 | | ----Other |
| 8708.4099 10 | 其他未列名机动车辆用变速箱 | 10 | 100 | 17 | 17 | 个/千克 | 60 | Other gearboxes for other not else where specified vehicles |
| 8708.4099 90 | 其他未列名机动车辆用变速箱的零件 | 10 | 100 | 17 | 17 | 个/千克 | 6 | Spare parts for gearboxes for other not elsewhere specified vehicles |
| | -装有差速器的驱动桥及其零件,不论是否装有其他传动部件;非驱动桥及其零件: | | | | | | | -Drive-axles with differential, whether or not provided with other transmission components and non-driving axles and parts thereof: |
| | ---装有差速器的驱动桥及其零件,不论是否装有其他传动部件: | | | | | | | ---Drive-axles with differential and part thereof, whether or not provided with other transmission components: |
| 8708.5071 | ----税目 87.01 所列车辆用 | 6 | 14 | 17 | 17 | 个/千克 | 6 | ----Of the vehicles of heading No. 87.01 |
| 8708.5071暂 10 | 发动机功率 65 千瓦及以上的动力换挡拖拉机用驱动桥(装有差速器的,不论是否装有其他传动件) | 3 | 14 | 17 | | 个/千克 | 6 | Differential of engine power 65 kW and above for shift tractor |
| 8708.5071 90 | 其他牵引车、拖拉机用驱动桥及其零件(装有差速器的,不论是否装有其他传动件) | 6 | 14 | 17 | | 个/千克 | 6 | Drive-axles with differential and parts there of the vehicles of heading No. 87.01, whether or not provided with other transmission components. |
| 8708.5072 | ----子目号 8702.1091 及 8702.9010 所列车辆用 | | 70 | 17 | 17 | 个/千克 | | ----Of the vehicles of subheading No. 8702.1091 and 8702.9010 |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8708.5072[新] 01 | 轴荷≥10吨的中后驱动桥的零件 | 8 | 70 | 17 | 17 | 个/千克 | 6 | Parts of middle and rear drive-axles and parts thereof, axle loading capacity≥10t |
| 8708.5072 91 | 其他大型客车用驱动桥(装有差速器的,不论是否装有其他传动件) | 10 | 70 | 17 | 17 | 个/千克 | 6O | Other drive-axles for other buses(with differential, whether or not provided with other transmission components) |
| 8708.5072 99 | 其他大型客车用驱动桥的零件(装有差速器的,不论是否装有其他传动件) | 10 | 70 | 17 | 17 | 个/千克 | 6 | Parts of drive-axles with differential for other large buses(whether or not provided with other transmission components) |
| 8708.5073 | ----子目号8704.1030及8704.1090所列车辆用 | 6 | 11 | 17 | 17 | 个/千克 | 6 | ----Of the vehicles of subheading No.8704.1030 and 8704.1090 |
| 8708.5074 | ----子目号8704.2100.8704.2230.8704.3100及8704.3230所列车辆用 | 10 | 45 | 17 | 17 | 个/千克 | | ----Of the vehicles of subheading No.8704.2100, 8704.2230, 8704.3100 and 8704.3230 |
| 8708.5074 10 | 柴、汽油型轻型货车用驱动桥(8704.2100.2230.3100.3230所列总重量≤14吨车辆用,装差速器) | 10 | 45 | 17 | 17 | 个/千克 | 6O | Drive-axles for diesel oil and gasoline light trucks(used by ≤14 ton vehicles listed in 8707.2100, 2300,3100 and 3230 and with differential gears) |
| 8708.5074 90 | 柴、汽油型轻型货车用驱动桥的零件(8704.2100.2230.3100.3230所列总重量≤14吨车辆用,装差速器) | 10 | 45 | 17 | 17 | 个/千克 | 6 | Parts of drive-axles for diesel oil and gasoline light trucks(used by ≤14 tons vehicles of subheading No.8707.2100,2300,3100 and 3230 and with differential) |
| 8708.5075 | ----子目号8704.2240、8704.2300及8704.3240所列车辆用 | 10 | 30 | 17 | 17 | 个/千克 | | ----Of the vehicles of subheading No.8704.2240, 8704.2300 and 8704.3240 |
| 8708.5075 10 | 其他柴、汽油型重型货车用驱动桥(指编号8704.2240,8704.2300及8704.3240所列车辆用) | 10 | 30 | 17 | 17 | 个/千克 | 6O | Drive-axles for other diesel oil and gasoline heavy trucks (referring to vehicles subheading No.8704.2240,8704.2300 and 8704.3240) |
| 8708.5075 90 | 其他柴、汽油型重型货车用驱动桥的零件(指编号8704.2240,8704.2300及87043.240所列车辆用) | 10 | 30 | 17 | 17 | 个/千克 | 6 | Parts of drive-axles bridges for other diesel oil and gasoline heavy trucks (referring to vehicles subheading No.8704.2240, 8704.2300 and 8704.3240) |
| 8708.5076 | ----税目87.05所列车辆用 | 10 | 100 | 17 | 17 | 个/千克 | | ----Of the vehicles of heading No.87.05 |
| 8708.5076 10 | 特种车用驱动桥(指8705所列车辆用,装有差速器,不论是否装有其他传动件) | 10 | 100 | 17 | 17 | 个/千克 | 6O | Drive-axles for special vehicles(referring to vehicles of heading No.8705, with differential, whether or not provided transmussion components) |
| 8708.5076 90 | 特种车用驱动桥的零件(指87.05所列车辆用,装有差速器,不论是否装有其他传动件) | 10 | 100 | 17 | 17 | 个/千克 | 6 | Parts of drive-axles for special vehicles(referring to vehicles of heading No.87.05, with differential, whether or not provided transmussion components) |
| 8708.5079 | ----其他 | 10 | 100 | 17 | 17 | 个/千克 | | ----Other |
| 8708.5079 10 | 未列名机动车辆用驱动桥(装有差速器的,不论是否装有其他传动件) | 10 | 100 | 17 | 17 | 个/千克 | 6O | Drive-axles for unlisted motor vehicles(with differential, whether or not provided transmussion components) |
| 8708.5079 90 | 未列名机动车辆用驱动桥的零件(装有差速器的,不论是否装有其他传动件) | 10 | 100 | 17 | 17 | 个/千克 | 6 | Parts of drive-axles of unlisted motor vehicles (with differential, whether or not provided transmussion components) |
| | ---非驱动桥及其零件: | | | | | | | ---Non-driving axles and parts thereof: |
| 8708.5081 | ----税目87.01所列车辆用 | 6 | 14 | 17 | 17 | 千克 | 6 | ----Of the vehicles of heading No.87.01 |
| 8708.5082 | ----子目号8702.1091及8702.9010所列车辆用 | 15 | 70 | 17 | 17 | 千克 | 6 | ----Of the vehicles of subheading No.8702.1091 and 8702.9010 |
| 8708.5083 | ----子目号8704.1030及8704.1090所列车辆用 | 6 | 11 | 17 | 17 | 千克 | 6 | ----Of the vehicles of subheading No.8704.1030 and 8704.1090 |
| 8708.5084 | ----子目号8704.2100、8704.2230、8704.3100及8704.3230所列车辆用 | 10 | 45 | 17 | 17 | 千克 | 6 | ----Of the vehicles of subheading No.8704.2100, 8704.2230, 8704.3100 and 8704.3230 |
| 8708.5085 | ----子目号8704.2240、8704.2300及8704.3240所列车辆用 | 10 | 30 | 17 | 17 | 千克 | 6 | ----Of the vehicles of subheading No.8704.2240, 8704.2300 and 8704.3240 |
| 8708.5086 | ----税目87.05所列车辆用 | 10 | 100 | 17 | 17 | 千克 | 6 | ----Of the vehicles of heading No.87.05 |
| 8708.5089 | ----其他 | 10 | 100 | 17 | 17 | 千克 | | ----Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8708.5089 10 | 未列名机动车辆用非驱动桥 | 10 | 100 | 17 | 17 | 千克/个 | 6O | Non-drive-axles for not specified motor vehicles |
| 8708.5089 90 | 未列名机动车辆用非驱动桥的零件 | 10 | 100 | 17 | 17 | 千克/个 | 6 | Parts of non-drive-axles for not specified motor vehicles |
| | -车轮及其零件、附件： | | | | | | | -Road wheels and parts and accessories thereof： |
| 8708.7010 | ---税目 87.01 所列车辆用 | 6 | 14 | 17 | 17 | 千克 | 6 | ---Of the vehicles of heading No. 87.01 |
| 8708.7020 | ---子目号 8702. 1091 及 8702.9010 所列车辆用 | 10 | 70 | 17 | 17 | 千克 | 6 | ---Of the vehicles of subheadings No. 8702.1091 and 8702.9010 |
| 8708.7030 | ---子目 8704.1030 及 8704.1090 所列车辆用 | 6 | 11 | 17 | 17 | 千克 | 6 | ---Of the vehicles of subheadings No. 8704.1030 and 8704.1090 |
| 8708.7040 | ---子目 8704.2100、8704.2230、8704.3100 及 8704.3230 所列车辆用 | 10 | 45 | 17 | 17 | 千克 | 6 | ---Of the vehicles of subheadings No. 8704.2100, 8704.2230, 8704.3100 and 8704.3230 |
| 8708.7050 | ---子目 8704.2240、8704.2300 及 8704.3240 所列车辆用 | 10 | 30 | 17 | 17 | 千克 | 6 | ---Of the vehicles of subheadings No. 8704.2240, 8704.2300 and 8704.3240 |
| 8708.7060 | ---税目 87.05 所列车辆用 | 10 | 100 | 17 | 17 | 千克 | 6 | ---Of the vehicles of heading No. 87.05 |
| | ---其他： | | | | | | | ---Other： |
| 8708.7091 | ----铝合金制的 | 10 | 100 | 17 | 17 | 千克 | 6A | ----Of aluminium alloy |
| 8708.7099 | ----其他 | 10 | 100 | 17 | 17 | 千克 | 6 | ----Other |
| | -悬挂系统及其零件(包括减振器)： | | | | | | | -Suspension systems and parts there of (in-cluding shock-absorbers)： |
| 8708.8010 | ---税目 87.03 所列车辆用 | 10 | 100 | 17 | 17 | 千克 | 6 | ---Of the vehicles of heading No. 87.03 |
| 8708.8090 | ---其他 | 10 | 100 | 17 | 17 | 千克 | 6 | ---Other |
| | -其他零件、附件： | | | | | | | -Other parts and accessories： |
| | --散热器及其零件： | | | | | | | --Radiators and parts therof： |
| 8708.9110 | ---水箱散热器 | 10 | 100 | 17 | 17 | 个/千克 | 6 | ---Water tank radiators |
| 8708.9120 | ---机油冷却器 | 10 | 100 | 17 | 17 | 个/千克 | 6 | ---Oil coolers |
| 8708.9190 | ---其他 | 10 | 100 | 17 | 17 | 个/千克 | 6 | ---Other |
| 8708.9200 | --消声器(消音器)排气管及零件 | 10 | 100 | 17 | 17 | 千克 | 6 | --Silencers (mufflers) and exhaust pipes,parts therof |
| | --离合器及其零件： | | | | | | | --Clutches and parts thereof： |
| 8708.9310 | ---税目 87.01 所列车辆用 | 6 | 14 | 17 | 17 | 千克 | 6 | ---Of the vehicles of heading No. 87.01 |
| 8708.9310[暂] 10 | 发动机功率 65 千瓦及以上的动力换挡拖拉机用离合器 | 3 | 14 | 17 | | 千克 | 6 | Clutch of engine power 65 kW and above for shift tractor |
| 8708.9310 90 | 其他牵引车、拖拉机用离合器及其零件 | 6 | 14 | 17 | | 千克 | 6 | Drive-axles with Clutch and parts there of the vehicles of heading No. 87.01, whether or not provided with other transmission components. |
| 8708.9320 | ---子目 8702.1091 及 8702.9010 所列车辆用 | 10 | 70 | 17 | 17 | 千克 | 6 | ---Of the vehicles of subheadings No. 8702.1091 and 8702.9010 |
| 8708.9330 | ---子目号 8704.1030 及 8704.1090 所列车辆用 | 6 | 11 | 17 | 17 | 千克 | 6 | ---Of the vehicles of subheadings No. 8704.1030 and 8704.1090 |
| 8708.9340 | ---子目 8704. -2100、8704. -2230、8704.3100 及 8704.3230 所列车辆用 | 10 | 45 | 17 | 17 | 千克 | 6 | ---Of the vehicles of subheadings No. 8704.2100, 8704.2230, 8704.3100 and 8704.3230 |
| 8708.9350 | ---子目号 8704.2240、8704.2300 及 8704.3240 所列车辆用 | 10 | 30 | 17 | 17 | 千克 | 6 | ---Of the vehicles of subheadings No. 8704.2240, 8704.2300 and 8704.3240 |
| 8708.9360 | ---税目 87.05 所列车辆用 | 10 | 100 | 17 | 17 | 千克 | 6 | ---Of the vehicles of heading No. 87.05 |
| 8708.9390 | ---其他 | 10 | 100 | 17 | 17 | 千克 | 6 | ---Other |
| | --转向盘、转向柱及转向器及其零件： | | | | | | | --Steering wheels, steering columns and steering boxes parts thereof： |
| 8708.9410 | ---税目 87.01 所列车辆用 | 6 | 14 | 17 | 17 | 千克 | 6 | ---Of the vehicles of heading No. 87.01 |
| 8708.9420 | ---子目 8702.1091 及 8702.9010 所列车辆用 | | 70 | 17 | 17 | 千克 | | ---Of the vehicles of subheadings No. 8702.1091 and 8702.9010 |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8708.9420[暂] 01 | 座位≥30位的客车用转向器零件 | 8 | 70 | 17 | 17 | 千克 | 6 | Parts of steering boxes for the buses with 30 seats or more |
| 8708.9420 90 | 大型客车用其他转向盘、转向柱及其零件(包括转向器) | 10 | 70 | 17 | 17 | 千克 | 6 | Other steering wheels, steering columns and parts thereof for large buses |
| 8708.9430 | ---子目号8704.1030及8704.1090所列车辆用 | 6 | 11 | 17 | 17 | 千克 | 6 | ---Of the vehicles of subheadings No. 8704.1030 and 8704.1090 |
| 8708.9440 | ---子目号8704.2100、8704.2230、8704.3100及8704.3230所列车辆用 | 10 | 45 | 17 | 17 | 千克 | 6 | ---Of the vehicles of subheadings No. 8704.2100, 8704.2230, 8704.3100 and 8704.3230 |
| 8708.9450 | ---子目号8704.2240、8704.2300及8708.3240所列车辆用 | | 30 | 17 | 17 | 千克 | | ---Of the vehicles of subheadings No. 8704.2240, 8704.2300 and 8704.3240 |
| 8708.9450[暂] 01 | 总重≥14吨柴油型货车转向器的零件 | 8 | 30 | 17 | 17 | 千克 | 6 | Redirector components of diesel oil trucks whose weight≥14 tons |
| 8708.9450 90 | 其他重型货车用转向盘、转向柱、转向器及其零件(指编号8704.2240、8704.2300及8704.3240所列车辆用) | 10 | 30 | 17 | 17 | 千克 | 6 | Steering wheels, steering columns, steering boxes and parts thereof for the vehicles of subheading No. 8704.2240, 8704.2300 and 8704.3240 |
| 8708.9460 | ---税目87.05所列车辆用转向器 | 10 | 100 | 17 | 17 | 千克 | 6 | ---Of the vehicles of heading No. 87.05 |
| 8708.9490 | ---其他 | | 100 | 17 | 17 | 千克 | | ---Other |
| 8708.9490[暂] 01 | 采用电动转向系统的转向盘、转向柱、转向器及其零件 | 8 | 100 | 17 | 17 | 千克 | 6 | Steering wheels, steering columns, steering boxes and thereof parts, with electric power steering system |
| 8708.9490 90 | 其他未列名机动车辆用转向盘、转向柱及其零件(包括转向器) | 10 | 100 | 17 | 17 | 千克 | 6 | Steering wheels, steering columns, steering gears and thereof parts for other unlisted motor vehicles |
| 8708.9500 | --带充气系统的安全气囊及其零件 | 10 | 100 | 17 | 17 | 千克 | 6 | --Safety air-bags with inflater system; parts thereof |
| | --其他: | | | | | | | --Other: |
| 8708.9910 | ---税目87.01所列车辆用 | 6 | 14 | 17 | 17 | 千克 | 6 | ---Of the vehicles of heading No. 87.01 |
| | ---子目号8702.1091及8702.9010所列车辆用: | | | | | | | ---Of the vehicles of subheadings No. 8702.1091 and 8702.9010: |
| 8708.9921 | ----车架 | 25 | 70 | 17 | 17 | 千克 | 6 | ----Frames |
| 8708.9929 | ----其他 | 25 | 70 | 17 | 17 | 千克 | 6 | ----Other |
| | ---子目8704.1030及8704.1090所列车辆用: | | | | | | | ---Of the vehicles of subheading No. 8704.1030 and 8704.1090: |
| 8708.9931 | ----车架 | 6 | 11 | 17 | 17 | 千克 | 6 | ----Frames |
| 8708.9939[暂] | ----其他 | 3 | 11 | 17 | 17 | 千克 | 6 | ----Other |
| | ---子目8704.2100、8704.2230、8704.3100及8704.3230所列车辆用: | | | | | | | ---Of the vehicles of subheadings No. 8704.2100, 8704.2230, 8704.3100 and 8704.3230: |
| 8708.9941 | ----车架 | 25 | 45 | 17 | 17 | 千克 | 6 | ----Frames |
| 8708.9949 | ----其他 | 25 | 45 | 17 | 17 | 千克 | 6 | ----Other |
| | ---子目8704.2240、8704.2300及8704.3240所列车辆用: | | | | | | | ---Of the vehicles of subheadings No. 8704.2240, 8704.2300 and 8704.3240: |
| 8708.9951 | ----车架 | 10 | 30 | 17 | 17 | 千克 | 6 | ----Frames |
| 8708.9959 | ----其他 | 10 | 30 | 17 | 17 | 千克 | 6 | ----Other |
| 8708.9960 | ---税目87.05所列车辆用 | 15 | 100 | 17 | 17 | 千克 | 6 | ---Of the vehicles of heading No. 87.05 |
| | ---其他: | | | | | | | ---Other: |
| 8708.9991 | ----车架 | 10 | 100 | 17 | 17 | 千克/个 | 60 | ----Frames |
| 8708.9992 | ----传动轴 | 10 | 100 | 17 | 17 | 千克 | 6 | ----Transmission shafts |
| 8708.9999 | ----其他 | | 100 | 17 | 17 | 千克 | | ----Other |
| 8708.9999[暂] 10 | 混合动力汽车动力传动装置及其零件(由发电机、电动机和动力分配装置等组成,税目87.01至87.04所列车辆用) | 6 | 100 | 17 | 17 | 千克 | 6 | Transmission device of hybrid electric vehicle and part (made of generators, motor and power spilt device, of vehicles of subheading No. 87.01 to 87.04) |
| 8708.9999 90 | 机动车辆用未列名零件、附件(税目87.01至87.04所列车辆用) | 10 | 100 | 17 | 17 | 千克 | 6 | Parts and accessories of motor vehicles, not elsewhere specified or included (of the vehicles of subheading No. 87.01 to 87.04) |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **87.09** | **短距离运输货物的机动车辆,未装有提升或搬运设备,用于工厂、仓库、码头或机场;火车站台上用的牵引车;上述车辆的零件:** | | | | | | | **Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles:** |
| | -车辆: | | | | | | | -Vehicles: |
| | --电动的: | | | | | | | --Electrical: |
| 8709.1110 | ---牵引车 | 10 | 30 | 17 | 17 | 辆 | 6 | ---Tractors |
| 8709.1190 | ---其他 | 10 | 30 | 17 | 17 | 辆 | 6 | ---Other |
| | --其他: | | | | | | | --Other: |
| 8709.1910 | ---牵引车 | 10.5 | 30 | 17 | 17 | 辆 | 6 | ---Tractors |
| 8709.1990 | ---其他 | 10.5 | 30 | 17 | 17 | 辆 | 6 | ---Other |
| 8709.9000 | -零件 | 8.4 | 17 | 17 | 15 | 千克 | 6 | -Parts |
| **87.10** | **坦克及其他机动装甲战斗车辆,不论是否装有武器;上述车辆的零件:** | | | | | | | **Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles:** |
| 8710.0010 | ---整车 | 15 | 100 | 17 | | 辆 | 6 | ---Assembled |
| 8710.0090 | ---零件 | 15 | 100 | 17 | | 千克 | 6 | ---Parts and accessories |
| **87.11** | **摩托车(包括机器脚踏两用车)及装有辅助发动机的脚踏车,不论有无边车;边车:** | | | | | | | **Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:** |
| 8711.1000 | -装有往复式活塞内燃发动机,气缸容量(排气量)不超过50毫升 | 45 | 150 | 17 | 15 | 辆 | | -With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc |
| 8711.1000 10 | 微马力摩托车及脚踏两用车(装有往复式活塞发动机,微马力指排气量=50cc) | 45 | 150 | 17 | 17 | 辆 | y4xA6 | Micro horsepower motorcycles and mopeds(with reciprocating internal combustion piston engine, micro horsep ower cylinder capacity=50cc) |
| 8711.1000 90 | 微马力摩托车及脚踏两用车(装有往复式活塞发动机,微马力指排气量<50cc) | 45 | 150 | 17 | 17 | 辆 | 6A | Micro horsepower motorcycles and mopeds(with reciprocating internal combustion piston engine, micro horsepower cylinder capacity<50cc) |
| | -装有往复式活塞内燃发动机,气缸容量(排气量)超过50毫升,但不超过250毫升 | | | | | | | -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc, but not exceeding 250cc |
| 8711.2010 | ---气缸容量超过50毫升,但不超过100毫升 | 45 | 150 | 17 | 17 | 辆 | y4xA6 | ---Of a cylinder capacity exceeding 50cc, but not exceeding 100cc |
| 8711.2020 | ---气缸容量超过100毫升,但不超过125毫升 | 45 | 150 | 17 | 17 | 辆 | y4xA6 | ---Of a cylinder capacity exceeding 100cc but not exceeding 125cc |
| 8711.2030 | ---气缸容量超过125毫升,但不超过150毫升 | 45 | 150 | 17 | 17 | 辆 | y4xA6 | ---Of a cylinder capacity exceeding 125cc but not exceeding 150cc |
| 8711.2040 | ---气缸容量超过150毫升,但不超过200毫升 | 45 | 150 | 17 | 17 | 辆 | y4xA6 | ---Of a cylinder capacity exceeding 150cc, but not exceeding 200cc |
| 8711.2050 | ---气缸容量超过200毫升,但不超过250毫升 | 45 | 150 | 17 | 15 | 辆 | | ---Of a cylinder capacity exceeding 200cc< but not exceeding 250cc |
| 8711.2050 10 | 200<排气量<250毫升装往复式活塞内燃发动机摩托车及脚踏两用车 | 45 | 150 | 17 | 17 | 辆 | 46Axy | 200cc<displocement< 250cc loaded exhaust volume of reciprocating piston internal combustion engine for motorcycles and mopeds |
| 8711.2050 90 | 排气量=250毫升装往复式活塞内燃发动机摩托车及脚踏两用车 | 45 | 150 | 17 | 17 | 辆 | 46Axy | Displacement = 250cc with reciprocating internal combustion piston engine for motorcycles and mopeds |
| | -装有往复式活塞内燃发动机,气缸容量(排气量)超过250毫升,但不超过500毫升: | | | | | | | -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc, but not exceeding 500cc: |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8711.3010 | ---气缸容量超过250毫升,但不超过400毫升 | 45 | 150 | 17 | 17 | 辆 | 46Axy | ---Of a cylinder capacity exceeding 250cc, but not exceeding 400cc |
| 8711.3020 | ---气缸容量超过400毫升,但不超过500毫升 | 45 | 150 | 17 | 17 | 辆 | 46Axy | ---Of a cylinder capacity exceeding 400cc, but not exceeding 500cc |
| 8711.4000 | -装有往复式活塞内燃发动机,气缸容量(排气量)超过500毫升,但不超过800毫升 | 40 | 150 | 17 | 17 | 辆 | 46Axy | -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc, but not exceeding 800 cc |
| 8711.5000 | -装有往复式活塞内燃发动机,气缸容量(排气量)超过800毫升 | 30 | 150 | 17 | 17 | 辆 | 46Axy | -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc |
| 8711.6000 | -装有驱动电动机的 | 45 | 150 | 17 | | 辆 | | -With electric motor for propulSlon |
| 8711.6000 10 | 电动自行车(包括机器脚踏两用车;脚踏车) | 45 | 150 | 17 | | 辆 | 6A | Electric bicycle and side-cars, and mopeds |
| 8711.6000 90 | 其他装有电驱动电动机的摩托车 | 45 | 150 | 17 | | 辆 | 6A | Other motorcycle with electric drive motor |
| 8711.9000 | -其他 | 45 | 150 | 17 | | 辆 | | -Other |
| 8711.9000 10 | 其他排气量≤250毫升摩托车及脚踏两用车 | 45 | 150 | 17 | | 辆 | 6A | Motorcycles and mopedes, of a cylinder capacity not exceeding 250m |
| 8711.9000 20 | 其他排气量>250毫升摩托车及脚踏两用车 | 45 | 150 | 17 | | 辆 | 6A | Motorcycles and mopedes, of a cylinder capacity exceeding 250m |
| 8711.9000 30 | 其他无法区分排气量的摩托车及脚踏两用车 | 45 | 150 | 17 | | 辆 | 6A | Motorcycles and mopedes, a cylinder capacity of its engine can not be distinguished |
| 8711.9000 90 | 装有其他辅助发动机的脚踏车,边车 | 45 | 150 | 17 | | 辆 | 6A | Mopeds and side-cars, fitted with an auxiliary motor |
| | -其他: | | | | | | | -Other: |
| **87.12** | **自行车及其他非机动脚踏车(包括运货三轮脚踏车):** | | | | | | | **Bicycles and other cycles (including delivery tricycles), not motorized:** |
| 8712.0020 | ---竞赛型自行车 | 13 | 130 | 17 | 17 | 辆 | 6 | ---Racing bicycle |
| 8712.0030 | ---山地自行车 | 13 | 130 | 17 | 17 | 辆 | 6 | ---Mountain bicycle |
| | ---越野自行车: | | | | | | | ---Cross-country bicycles: |
| 8712.0041 | ----16、18、20英寸 | 13 | 130 | 17 | 17 | 辆 | 6 | ----16inchs, 18inchs and 20inchs |
| 8712.0049 | ----其他 | 13 | 130 | 17 | 17 | 辆 | 6 | ----Other |
| | ---其他自行车: | | | | | | | ---Other cycles: |
| 8712.0081 | ----16英寸及以下 | 13 | 130 | 17 | 15 | 辆 | | ----Not larger than 16inchs |
| 8712.0081 10 | 12~16英寸的未列名自行车 | 13 | 130 | 17 | 17 | 辆 | 6 | Bicycles, 12inches~16inches, not elsewhere specified or included |
| 8712.0081 90 | 11英寸及以下的未列名自行车 | 13 | 130 | 17 | 17 | 辆 | 6 | Bicycles, 11inchs or less, not elsewhere specified or included |
| 8712.0089 | ----其他 | 13 | 130 | 17 | 17 | 辆 | 6 | ----Other |
| 8712.0090 | ---其他 | 23 | 130 | 17 | 17 | 辆 | 6 | ---Other |
| **87.13** | **残疾人用车,不论是否机动或其他机械驱动:** | | | | | | | **Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled:** |
| 8713.1000 | -非机械驱动 | 6 | 20 | 0 | 17 | 辆 | 6 | -Not mechanically propelled |
| 8713.9000 | -其他 | 4 | 20 | 0 | 17 | 辆 | 6 | -Other |
| **87.14** | **零件、附件,税目87.11至87.13所列车辆用:** | | | | | | | **Parts and accessories of vehicles of headings No. 87.11 to 87.13:** |
| 8714.1000 | -摩托车(包括机器脚踏两用车)用 | | 100 | 17 | 15 | 千克 | | -Of motorcycles (including mopeds) |
| 8714.1000[暂] 01 | 星型轮及碟刹件 | 10 | 100 | 17 | 15 | 千克 | 6 | Star-shaped wheels and disc brakes |
| 8714.1000 10 | 摩托车架 | 30 | 100 | 17 | 15 | 千克 | 46xy | Frams of motorcycles |
| 8714.1000 90 | 摩托车其他零件,附件(包括机动脚踏两用车的零件、附件) | 30 | 100 | 17 | 15 | 千克 | 6 | Other parts and accessories thereof, of motorcycles and mopeds |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8714.2000 | -残疾人车辆用 | 5 | 17 | 17 | 15 | 千克 | 6 | -Of carriages for disabled persons |
| | -其他： | | | | | | | -Other： |
| 8714.9100 | --车架、轮叉及其零件 | 12 | 80 | 17 | 15 | 千克 | 6 | --Frames and forks, and parts thereof |
| | --轮圈及辐条： | | | | | | | --Wheel rims and spokes： |
| 8714.9210 | ---轮圈 | 12 | 80 | 17 | 15 | 千克 | 6 | ---Wheel rims |
| 8714.9290 | ---辐条 | 12 | 80 | 17 | 15 | 千克 | 6 | ---Spokes |
| | --轮毂(倒轮制动毂及毂闸除外)；飞轮、链轮： | | | | | | | --Hubs, other than coaster braking hubs and hub brakes, and free-wheel, sprocket wheels： |
| 8714.9310 | ---轮毂 | 12 | 80 | 17 | 15 | 千克 | 6 | ---Hubs |
| 8714.9320 | ---飞轮 | 12 | 80 | 17 | 15 | 千克 | 6 | ---Free-wheel |
| 8714.9390 | ---其他 | 12 | 80 | 17 | 15 | 千克 | 6 | ---Other |
| 8714.9400 | --制动器(包括倒轮制动毂及毂闸)及其零件 | 12 | 80 | 17 | 15 | 千克 | 6 | --Brakes, including coaster braking hubs and hub brakes, and parts thereof |
| 8714.9500 | --鞍座 | 12 | 80 | 17 | 15 | 千克/个 | 6 | --Saddles |
| | --脚蹬、曲柄链轮及其零件： | | | | | | | --Pedals and crank-gear, and parts thereof： |
| 8714.9610 | ---脚蹬及其零件 | 12 | 80 | 17 | 15 | 千克 | 6 | ---Pedals and parts thereof |
| 8714.9620 | ---曲柄链轮及其零件 | 12 | 80 | 17 | 15 | 千克 | 6 | ---Crank-gear and parts thereof |
| 8714.9900 | --其他 | 12 | 80 | 17 | 15 | 千克 | 6 | --Other |
| **87.15** | **婴孩车及其零件：** | | | | | | | **Baby carriages and parts thereof：** |
| 8715.0000 | 婴孩车及其零件 | 20 | 80 | 17 | 17 | 千克 | 6A | Baby carriages and parts thereof |
| **87.16** | **挂车及半挂车或其他非机械驱动车辆及其零件：** | | | | | | | **Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof：** |
| 8716.1000 | -供居住或野营用厢式挂车及半挂车 | 10 | 35 | 17 | 17 | 辆 | 6 | -Trailers and semi-trailers of the caravan type, for housing or camping |
| 8716.2000 | -农用自装或自卸式挂车及半挂车 | 10 | 35 | 17 | 13,17 | 辆 | 6 | -Self-loading or self-unloading trailers and semi-trailers for agricultural purposes |
| | -其他货运挂车及半挂车： | | | | | | | -Other trailers and semi-trailers for the transport of goods： |
| | --罐式挂车及半挂车： | | | | | | | --Tanker trailers and tanker semi-trailers： |
| 8716.3110 | ---油罐挂车及半挂车 | 10 | 20 | 17 | 17 | 辆 | 6A | ---Oil tanker trailers and semi-trailers |
| 8716.3190 | ---其他 | 10 | 35 | 17 | 17 | 辆 | 6A | ---Other |
| | --其他： | | | | | | | --Other： |
| 8716.3910 | ---货柜挂车及半挂车 | 10 | 20 | 17 | 17 | 辆 | 6A | ---Van trailers and semi-trailers |
| 8716.3990 | ---其他 | 10 | 35 | 17 | 17 | 辆 | 6A | ---Other |
| 8716.4000 | -其他挂车及半挂车 | 10 | 35 | 17 | 17 | 辆 | 6A | -Other trailers and semi-trailers |
| 8716.8000 | -其他车辆 | 10 | 80 | 17 | 17 | 辆 | 6 | -Other vehicles |
| 8716.9000 | -零件 | 10 | 35 | 17 | 15 | 千克 | 6 | -Parts |

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## 第八十八章
## 航空器、航天器及其零件

## Chapter 88
## Aircraft, spacecraft, and parts thereof

**子目注释：**

子目 8802.11 至 8802.40 所称“空载重量”，是指航空器在正常飞行状态下，除去机组人员、燃料及非永久性安装设备后的重量。

**Subheading Note:**

For the purposes of subheadings Nos. 8802.11 to Nos. 8802.40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **88.01** | **气球及飞艇；滑翔机、悬挂滑翔机及其他无动力航空器：** | | | | | | | **Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:** |
| 8801.0010 | ---滑翔机、及悬挂滑翔机： | 3 | 11 | 17 | 17 | 架 | | ---Cliders and hang gliders |
| 8801.0090 | ---其他 | 3 | 11 | 17 | 17 | 架 | | ---Other |
| 8801.0090 10 | 自然视距以外可控飞行的无人驾驶飞艇（在30分钟≤最大续航时间<1小时，阵风≥46.3千米/小时条件下具有起飞和稳定飞行能力；或者最大续航时间≥1小时。） | 3.0 | 11 | 17 | 17 | 架 | 3 | Natural sights outside of controlled flight of unmanned airship, in 30 minutes or less maximum duration < 1 hour, under the condition of wind acuity ≥46.3 kilometers per hour and stable flight take-off ability; Or a maximum duration for≥1 hour or more |
| 8801.0090 90 | 气球、其他飞艇及无动力航空器（滑翔机除外） | 3.0 | 11 | 17 | 17 | 架 | | Balloons and dirigibles; and other non-powered aircraft (excluding gliders) |
| **88.02** | **其他航空器（例如，直升机、飞机）；航天器（包括卫星）及其运载工具、亚轨道运载工具：** | | | | | | | **Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles:** |
| | -直升机： | | | | | | | -Helicopters: |
| 8802.1100 | --空载重量不超过2000千克 | 2 | 11 | 17 | 17 | 架 | 0 | --Of an unladen weight not exceeding 2000kg |
| 8802.1100 10 | 空载重量不超过2吨的无人驾驶直升机 | 2.0 | 11 | 17 | 17 | 架 | 30 | Light weight less than 2 tons of unmanned helicopter |
| 8802.1100 90 | 其他空载重量不超过2吨的直升机 | 2.0 | 11 | 17 | 17 | 架 | 0 | Other helicopters Of an unladen weight not exceeding 2000kg |
| | --空载重量超过2000千克： | | | | | | | --Of an unladen weight exceeding 2000kg: |
| 8802.1210 | ---空载重量超过2000千克，但不超过7000千克 | 2 | 11 | 17 | 17 | 架 | 0 | ---Of an unladen weight exceeding 2000kg, but not exceeding 7000kg |
| 8802.1220 | ---空载重量超过7000千克 | 2 | 11 | 17 | 17 | 架 | 0 | ---Of an unladen weight exceeding 7000kg |
| 8802.2000 | -飞机及其他航空器，空载重量不超过2000千克 | 5 | 11 | 17 | 17 | 架 | | -Aeroplanes and other aircraft, of an unladen weight not exceeding 2000kg |
| 8802.2000 11 | 两用物项出口管制的无人驾驶航空飞行器 | 5.0 | 11 | 17 | 17 | 架 | 30 | Dual-use items export control of unmanned air vehicle |
| 8802.2000 19 | 其他无人驾驶航空飞行器 | 5.0 | 11 | 17 | 17 | 架 | 30 | Other unmanned air vehicle |
| 8802.2000 90 | 其他小型飞机及其他航空器（小型指空载重量不超过2000千克的） | 5 | 11 | 17 | 17 | 架 | | Other small planes and other aircrafts(unladen weight ≤2000kg) |
| 8802.3000 | -飞机及其他航空器，空载重量超过2000千克，但不超过15000千克 | 4 | 11 | 17 | 17 | 架 | 0 | -Aeroplanes and other aircraft, of an unladen weight exceeding 2000kg, but not exceeding 15000kg |
| | -飞机及其他航空器，空载重量超过15000千克： | | | | | | | -Aeroplanes and other aircraft, of an unladen weight exceeding 15000kg: |
| 8802.4010 | ---空载重量超过15000千克，但不超过45000千克 | 5 | 11 | 17 | 17 | 架 | 0 | ---Of an unladen weight exceeding 15000kg, but not exceeding 45000kg |
| 8802.4020 | ---空载重量超过45000千克 | 1 | 11 | 17 | 17 | 架 | 0 | ---Of an unladen weight exceeding 45000kg |
| 8802.6000 | -航天器（包括卫星）及其运载工具、亚轨道运载工具 | 2 | 11 | 17 | 17 | 架 | | -Spacecraft (including satellites) and suborbital and spacecraft launch vehicles |
| 8802.6000 10 | 通信卫星 | 15,1 | 11 | 17 | 17 | 架 | | Communication satellite |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 8802.6000 90 | 航天器(包括卫星,但通信卫星除外)及其运载工具(包括亚轨道运载工具) | 2 | 11 | 17 | 17 | 架 | | Spacecraft (including satellites) and suborbital and spacecraft launch vehicles |
| **88.03** | **税目 88.01 或 88.02 所列货品的零件:** | | | | | | | **Parts of goods of heading No. 88.01 or 88.02:** |
| 8803.1000 | -推进器、水平旋翼及其零件 | 1 | 11 | 17 | 17 | 千克 | | -Propellers and rotors and parts thereof |
| 8803.2000 | -起落架及其零件 | 1 | 11 | 17 | 17 | 千克 | | -Under-carriages and parts thereof |
| 8803.3000 | -飞机及直升机的其他零件 | 1 | 11 | 17 | 17 | 千克 | | -Other parts of aeroplanes or helicopters |
| 8803.9000 | -其他 | 0 | 11 | 17 | 17 | 千克 | | -Other |
| 8803.9000 10 | 两用物项管制的火箭及其零部件 | 0 | 11 | 17 | 17 | 千克 | 3 | Missile and parts and accessories thereof, of sensitive items control |
| 8803.9000 90 | 其他未列名的航空器、航天器零件(指税目 88.01 或 88.02 所列货品用的) | 0 | 11 | 17 | 17 | 千克 | | Parts of other aircraft, sfacecraft, not elsewhere specified or included (parts of goods of heading No. 88.01 or 88.02) |
| **88.04** | **降落伞(包括可操纵降落伞及滑翔伞)、旋翼降落伞及其零件、附件:** | | | | | | | **Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto:** |
| 8804.0000 | 降落伞(包括可操纵降落伞及滑翔伞)、旋翼降落伞及其零件、附件 | 2 | 11 | 17 | 17 | 千克 | | Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto |
| **88.05** | **航空器的发射装置、甲板停机装置或类似装置和地面飞行训练器及其零件:** | | | | | | | **Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:** |
| 8805.1000 | -航空器的发射装置及其零件;甲板停机装置或类似装置及其零件 | 1.5 | 11 | 17 | 17 | 千克 | | -Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof |
| | -地面飞行训练器及其零件: | | | | | | | -Ground flying trainers and parts thereof: |
| 8805.2100 | --空战模拟器及其零件 | 1.1,0.8 | 11 | 17 | 17 | 千克 | | --Air combat simulators and parts thereof |
| 8805.2900 | --其他 | 1.1,0.8 | 11 | 17 | 17 | 千克 | 0 | --Other |

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## 第八十九章
## 船舶及浮动结构体

## Chapter 89
## Ships, boats and floating structures

**注释：**

已装配、未装配或已拆卸的船体、未完工或不完整的船舶以及未装配或已拆卸的完整船舶，如果不具有某种船舶的基本特征，应归入税目 89.06。

**Note:**

A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **89.01** | **巡航船、游览船、渡船、货船、驳船及类似的客运或货运船舶：** | | | | | | | **Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:** |
| | -巡航船、游览船及主要用于客运的类似船舶；各式渡船： | | | | | | | -Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds: |
| 8901.1010 | ---机动船舶 | 5 | 14 | 17 | 17 | 艘 | | ---Motor vessels |
| 8901.1010 10 | 高速客船(包括主要用于客运的类似船舶) | 5 | 14 | 17 | 17 | 艘 | O | High-speed passenger vessels (similar vessels principally designed for the transport of persons) |
| 8901.1010 90 | 其他机动巡航船游览船及各式渡船(包括主要用于客运的类似船舶) | 5 | 14 | 17 | 17 | 艘 | O | Other cruise ships, excursion boats ferry-boats of all kinds (similar vessels principally designed for the transport of persons) |
| 8901.1090 | ---非机动船舶 | 8 | 30 | 17 | 17 | 艘 | | ---Other |
| | -液货船： | | | | | | | -Tankers: |
| | ---成品油船： | | | | | | | ---Finished oil tankers: |
| 8901.2011 | ----载重量不超过 10 万吨 | 9 | 14 | 17 | 17 | 艘 | O | ----Loading not exceeding 100000t |
| 8901.2012 | ----载重量超过 10 万吨，但不超过 30 万吨 | 9 | 14 | 17 | 17 | 艘 | | ----Loading exceeding 100000t, but not exceeding 300000t |
| 8901.2013 | ----载重量超过 30 万吨 | 6 | 14 | 17 | 17 | 艘 | | ----Loading exceeding 300000t |
| | ---原油船： | | | | | | | ---Crude oil tankers: |
| 8901.2021 | ----载重量不超过 15 万吨 | 9 | 14 | 17 | 17 | 艘 | O | ----Loading not exceeding 150000t |
| 8901.2022 | ----载重量超过 15 万吨，但不超过 30 万吨 | 9 | 14 | 17 | 17 | 艘 | | ----Loading exceeding 150000t, but not exceeding 300000t |
| 8901.2023 | ----载重量超过 30 万吨 | 6 | 14 | 17 | 17 | 艘 | | ----Loading exceeding 300000t |
| | ---液化石油气船： | | | | | | | ---Liquified petroleum gas carriers: |
| 8901.2031 | ----容积在 20000 立方米及以下 | 9 | 14 | 17 | 17 | 艘 | O | ----Volume with 20000$m^3$ or less |
| 8901.2032 | ----容积在 20000 立方米以上 | 6 | 14 | 17 | 17 | 艘 | | ----Volume more than 20000$m^3$ |
| | ---液化天然气船： | | | | | | | ---Liquified natural gas carriers: |
| 8901.2041 | ----容积在 20000 立方米及以下 | 9 | 14 | 17 | 17 | 艘 | | ----Volume with 20000$m^3$ or less |
| 8901.2042 | ----容积在 20000 立方米以上 | 6 | 14 | 17 | 17 | 艘 | | ----Volume more than 20000$m^3$ |
| 8901.2090 | ---其他 | 9 | 14 | 17 | 17 | 艘 | O | ---Other |
| 8901.3000 | -冷藏船，但子目 8901.20 的船舶除外 | 9 | 14 | 17 | 17 | 艘 | | -Refrigerated vessels, other than those of subheading No. 8901.20 |
| | -其他货运船舶及其他客货兼运船舶： | | | | | | | -Other vessels for the transport of goods and other vessels for the transport of both persons and goods: |
| | ---机动集装箱船： | | | | | | | ---Motor container vessels: |
| 8901.9021 | ----可载标准集装箱在 6000 箱及以下 | 9 | 14 | 17 | 17 | 艘 | O | ----Capable loading standard containers with 6000 or less |
| 8901.9022 | ----可载标准集装箱在 6000 箱以上 | 6 | 14 | 17 | 17 | 艘 | | ----Capable loading standard containers more than 6000 |
| | ---机动滚装船： | | | | | | | ---Motor Ro-Ro carriers: |
| 8901.9031 | ----载重量在 2 万吨及以下 | 9 | 14 | 17 | 17 | 艘 | O | ----Loading with 20000t or less |
| 8901.9032 | ----载重量在 2 万吨以上的 | 6 | 14 | 17 | 17 | 艘 | | ----Loading more than 20000t |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | ---机动散货船: | | | | | | | ---Motor bulk carriers: |
| 8901.9041 | ----载重量不超过15万吨 | 9 | 14 | 17 | 17 | 艘 | O | ----Loading not exceeding 150000t |
| 8901.9042 | ----载重量超过15万吨,但不超过30万吨 | 9 | 14 | 17 | 17 | 艘 | | ----Loading exceeding 150000t, not exceeding 300000t |
| 8901.9043 | ----载重量超过30万吨 | 9 | 14 | 17 | 17 | 艘 | | ----Loading exceeding 300000t |
| 8901.9050 | ---机动多用途船 | 9 | 14 | 17 | 17 | 艘 | O | ---Multi-purposes motor vessels |
| 8901.9080 | ---其他机动船舶 | 9 | 14 | 17 | 17 | 艘 | O | ---Other motor vessels |
| 8901.9090 | ---非机动船舶 | 8 | 30 | 17 | 15,17 | 艘 | O | ---Other non-motor vessels |
| **89.02** | **捕鱼船;加工船及其他加工保藏鱼类产品的船舶:** | | | | | | | **Fishing vessels; factory ships and other vessels for processing or preserving fishery products:** |
| 8902.0010 | ---机动船舶 | 7 | 14 | 17 | 17 | 艘 | O | ---Motor vessels |
| 8902.0090 | ---非机动船舶 | 8 | 30 | 17 | 13,17 | 艘 | | ---Other |
| **89.03** | **娱乐或运动用快艇及其他船舶;划艇及轻舟:** | | | | | | | **Yachts and other vessels for pleasure or sports; rowing boats and canoes:** |
| 8903.1000 | -充气的 | 10 | 30 | 17 | 15 | 艘 | | -Inflatable |
| | -其他: | | | | | | | -Other: |
| 8903.9100 | --帆船,不论是否装有辅助发动机 | 8 | 30 | 17 | 15 | 艘 | | --Sailboats, with or without auxiliary motor |
| 8903.9100 01 | 8米<长度<90米的机动帆船 | 8 | 30 | 17 | 17 | 艘 | | Motor vessels,8m<length<90m |
| 8903.9100 90 | 其他帆船(不论是否装有辅助发动机) | 8 | 30 | 17 | 17 | 艘 | | Other sailboats(with or without auxiliary motor) |
| 8903.9200 | --汽艇,但装有舷外发动机的除外 | 10.5 | 30 | 17 | 15 | 艘 | | --Motorboats, other than outboard motorboats |
| 8903.9200 01 | 8米<长度<90米的汽艇(装有舷外发动机的除外) | 10.5 | 30 | 17 | 17 | 艘 | | Motorboats,8m<length<90m(other than outboard motorboats) |
| 8903.9200 90 | 其他汽艇(装有舷外发动机的除外) | 10.5 | 30 | 17 | 17 | 艘 | | Other motorboats(other than outboard motorboats) |
| 8903.9900 | --其他 | 10 | 30 | 17 | 15 | 艘 | | --Other |
| 8903.9900 01 | 8米<长度<90米的娱乐或运动用其他机动船舶或快艇 | 10 | 30 | 17 | 15 | 艘 | | Yachts and other vessels for pleasure or sports,8m<length<90m |
| 8903.9900 90 | 娱乐或运动用其他船舶或快艇(包括划艇及轻舟) | 10 | 30 | 17 | 15 | 艘 | | Other yachts and other vessels for pleasure or sports (including rowing boats and canoes) |
| **89.04** | **拖轮及顶推船:** | | | | | | | **Tugs and pusher craft:** |
| 8904.0000 | 拖轮及顶推船 | 9 | 14 | 17 | 17 | 艘 | O | Tugs and pusher craft |
| **89.05** | **灯船、消防船、挖泥船、起重船及其他不以航行为主要功能的船舶;浮船坞;浮动或潜水式钻探或生产平台:** | | | | | | | **Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or roduction platforms:** |
| 8905.1000 | -挖泥船 | 3 | 11 | 17 | 17 | 艘 | O | -Dredgers |
| 8905.2000 | -浮动或潜水式钻探或生产平台 | 6 | 11 | 17 | 17 | 座 | O | -Floating or submersible drilling or production platforms |
| | -其他: | | | | | | | -Other: |
| 8905.9010 | ---浮船坞 | 8 | 30 | 17 | 17 | 个 | O | ---Floating docks |
| 8905.9090 | ---其他 | 3 | 11 | 17 | 17 | 个 | O | ---Other |
| **89.06** | **其他船舶,包括军舰及救生船,但划艇除外:** | | | | | | | **Other vessels, including warships and lifeboats other than rowing boats:** |
| 8906.1000 | -军舰 | 5 | 14 | 17 | 17 | 艘 | | -Warships |
| | -其他: | | | | | | | -Other: |
| 8906.9010 | ---机动船舶 | 5 | 14 | 17 | 17 | 艘 | | ---Motor vessels |
| 8906.9020 | ---非机动船舶 | 8 | 30 | 17 | | 艘 | | ---Not-motorized vessels |
| 8906.9030 | ---未制成或不完整的船舶,包括船舶分段 | 8 | 30 | 17 | | 艘 | | ---Unfinished or incomplete vessels,including subsections of vessels |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **89.07** | **其他浮动结构体(例如,筏、柜、潜水箱、浮码头、浮筒及航标):** | | | | | | | **Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons):** |
| 8907.1000 | -充气筏 | 8 | 30 | 17 | 15 | 艘 | | -Inflatable rafts |
| 8907.9000 | -其他 | 8 | 30 | 17 | 15 | 个 | | -Other |
| **89.08** | **供拆卸的船舶及其他浮动结构体:** | | | | | | | **Vessels and other floating structures for breaking up:** |
| 8908.0000[暂] | 供拆卸的船舶及其他浮动结构体 | 1 | 11 | 17 | 15 | 艘/千克 | ABP | Vessels and other floating structures for breaking up |

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# 第十八类
# 光学、照相、电影、计量、检验、医疗或外科用仪器及设备、精密仪器及设备;钟表;乐器;上述物品的零件、附件

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

## 第九十章
## 光学、照相、电影、计量、检验、医疗或外科用仪器及设备、精密仪器及设备;上述物品的零件、附件

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

**注释:**

一、本章不包括:

(一)机器、设备或其他专门技术用途的硫化橡胶(硬质橡胶除外)制品(税目40.16)、皮革或再生皮革制品(税目42.04)或纺织材料制品(税目59.11);

(二)纺织材料制的承托带及其他承托物品,其承托器官的作用仅依靠自身的弹性(例如,孕妇用的承托带,用于胸部、腹部、关节或肌肉的承托绷带)(第十一类);

(三)税目69.03的耐火材料制品;税目69.09的实验室、化学或其他专门技术用途的陶瓷器;

(四)税目70.09的未经光学加工的玻璃镜及税目83.06或第七十一章的非光学元件的贱金属或贵金属制的镜子;

(五)税目70.07、70.08、70.11、70.14、70.15或70.17的货品;

(六)第十五类注释二所规定的贱金属制通用零件(第十五类)或塑料制的类似品(第三十九章);

(七)税目84.13的装有计量装置的泵;计数和检验用的衡器或单独报验的天平砝码(税目84.23);升降、起重及搬运机械(税目84.25至84.28);纸张或纸板的各种切割机器(税目84.41);税目84.66的用于机床或水射流切割机上调整工件或工具的附件,包括具有读度用的光学装置的附件(例如,"光学"分度头),但其本身主要是光学仪器的除外(例如,校直望远镜);计算机器(税目84.70);税目84.81的阀门及其他装置;税目84.86的机器及装置(包括将电路图投影或绘制到感光半导体材料上的装置);

**Notes:**

1. This Chapter does not cover:

(a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading No. 40.16), of leather or of composition leather (heading No. 42.05) or of textile material (heading No. 59.11);

(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) Refractory goods of heading No. 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading No. 69.09;

(d) Glass mirrors, not optically worked, of heading No. 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 71);

(e) Goods of heading No. 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

(f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

(g) Pumps incorporating measuring devices, of heading No. 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 84.23); lifting or handling machinery (headings No. 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No. 84.41); fittings for adjusting work or tools on machine-tools or water iet iutting machine, of heading No. 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No. 84.70); valves or other appliances of heading 84.81; machines and apparats (including opparatus for the projection or dralving of circuit pattern on sensitized semiconductor materials) of heading 84.86.

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（八）自行车或机动车辆用探照灯或聚光灯（税目85.12）；税目85.13的手提式电灯；电影录音机、还音机及转录机（税目85.19）；拾音头或录音头（税目85.22）；电视摄像机、及数字照相机视频摄录一体机（税目85.25）；雷达设备、无线电导航设备或无线电遥控设备（税目85.26）；光导纤维、光导纤维束或光缆用连接器（税目85.36）；税目85.37的数控制装置；税目85.39的封闭式聚光灯；税目85.44的光缆；

（九）税目94.05的探照灯及聚光灯；

（十）第九十五章的物品；

（十一）税号96.20的独脚架、双脚架、三脚架及类似品；

（十二）容量的计量器具（按其构成的材料归类）；

（十三）卷轴、线轴及类似芯子（按其构成材料归类，例如，归入税目39.23或第十五类）。

二、除上述注释一另有规定的以外，本章各税目所列机器、设备、仪器或器具的零件、附件，应按下列规定归类：

（一）凡零件、附件本身已构成本章或第八十四章、第八十五章或第九十一章各税目（税目84.87、85.48或90.33除外）所包括的货品，应一律归入其相应的税目；

（二）其他零件、附件，如果专用于或主要用于某种或同一税目项下的多种机器、仪器或器具（包括税目90.10、90.13或90.31的机器、仪器或器具），应归入相应机器、仪器或器具的税目；

（三）所有其他零件、附件均应归入税目90.33。

三、第十六类注释三、四也适用于本章。

四、税目90.05不包括武器用望远镜瞄准具、潜艇或坦克上的潜望镜式望远镜及本章或第十六类的机器、设备、仪器或器具用的望远镜；这类望远镜瞄准具及望远镜应归入税目90.13。

五、计量或检验用的光学仪器、器具或机器，如果既可归入税目90.13，又可归入税目90.31，则应归入税目90.31。

六、税目90.21所称“矫形器具”，是指下列用途的器具：

预防或矫正人体畸变；

生病、手术或受伤后人体部位的支撑或固定；

矫形器具包括用于矫正畸形的鞋及特种鞋垫，但需符合下列任一条件：

（一）定制的

（二）成批生产的、单独报验、且不成双的、设计为左右两脚同样适用。

（h）Searchlights or spotlights of a kind used for cycles or motor vehicles（heading No. 85.12）; portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus（heading No. 85.19）; sound-heads（heading No. 85.22）; television cameras digital cameras and video camera retorders（heading No. 85.25）radar apparatus, radio navigational aid apparatus or radio remote control apparatus（heading No. 85.26）; conneltors for optical fibres optical fibre bundles or cables（heading 85.36）; numerical control apparatus of heading No. 85.37; sealed beam lamp units of heading No. 85.39; optical fibre cables of heading No. 85.44;

（ij）Searchlights or spotlights of heading No. 94.05;

（k）Articles of Chapter 95;

（l）unipod, bipod, tripod or the like of heading No.96.20;

（m）Capacity measures, which are to be classified according to their constituent material;

（n）Spools, reels or similar supports（which are to be classified according to their constituent material, for example, in heading No. 39.23 or Section Ⅶ）.

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

（a）Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91（other than heading No. 84.87, 87.48 or 90.33）are in all cases to be classified in their respective headings;

（b）Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading（including a machine, instrument or apparatus of heading No. 90.10, 90.13 or 90.31）are to be classified with the machines, instruments or apparatus of that kind;

（c）All other parts and accessories are to be classified in heading No. 90.33.

3. The provisions of Notes 3 and 4 to Section Ⅲ or Ⅵ apply also to this Chapter.

4. Heading No. 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter of Section Ⅶ; such telescopic sights and telescopes are to be classified in heading No. 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31.

6. For the purposes of heading No. 90.21, the expression “orthopaedic appliances” means appliances for:

Preventing or correcting bodily deformities;

Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either:

（a）made to measure or

（b）mass-produced, presented singly. and not in pairs and designed to fit either foot equally

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七、税目 90.32 仅适用于：

（一）液体或气体的流量、液位、压力或其他变化量的自动控制仪器及装置或温度自动控制装置，不论其是否依靠要被自控的因素所发生的电现象来进行工作，这些仪器或装置将被自控因素调到并保持在一设定值上，通过持续或定期测量实际值来保持稳定，修正偏差；

（二）电量自动调节器及自动控制非电量的仪器或装置，依靠要被控制的因素所发生的电现象来进行工作，这些仪器或装置将被控制的因素调到并保持在一设定值上，通过持续或定期测量实际值来保持稳定，修正偏差。

7. Heading No. 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value;

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **90.01** | **光导纤维及光导纤维束；光缆，但税目 85.44 的货品除外；偏振材料制的片及板；未装配的各种材料制透镜（包括隐形眼镜片）、棱镜、反射镜及其他光学元件，但未经光学加工的玻璃制上述元件除外：** | | | | | | | **Optical fibres and optical fibre bundles; optical fibre cables, other than those of heading No 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:** |
| 9001.1000 | -光导纤维、光导纤维束及光缆 | 5 | 20 | 17 | 15 | 千克 | | -Optical fibres, optical fibre bundles and cables |
| 9001.1000 01 | 非色散位移单模光纤（G.652，包括 G652A、G652B、G652C、G652D 等） | 5 | 20 | 17 | 17 | 千克 | | Dispersion-unshifted single-mode fibers (G.652 including G652A、G652B、G652C、G652D) |
| 9001.1000 02 | 其他单模光纤 | 5 | 20 | 17 | 17 | 千克 | | Other single-mode fibers |
| 9001.1000 90 | 光导纤维束、光缆及其他光导纤维（但品目 8544 的货品除外） | 5 | 20 | 17 | 17 | 千克 | | Optical fiber bundles, cables and other optical fibres (excluding the items under Heading No.85.44) |
| 9001.2000 | -偏振材料制的片及板 | | 20 | 17 | 15 | 千克 | | -Sheets and plates of polarizing material |
| 9001.2000[暂] 10 | 液晶投影仪用偏光板 | ① | 20 | 17 | | 千克 | | Polarizer for LCD rojector |
| 9001.2000[暂] 20 | 数字电影放映机用偏光板 | ② | 20 | 17 | | 千克 | | Polarizer for digit film projector |
| 9001.2000 90 | 其他偏振材料制的片及板 | 6,7,5,3 | 20 | 17 | 15 | 千克 | | Other sheets and plates of polarizing material |
| 9001.3000[暂] | -隐形眼镜片 | 6 | 70 | 17 | 15 | 片 | | -Contact lenses |
| | -玻璃制眼镜片： | | | | | | | -Spectacle lenses of glass: |
| 9001.4010[暂] | ---变色镜片 | 15 | 90 | 17 | 15 | 片 | | ---Photochromic |
| | ---其他： | | | | | | | ---Other: |
| 9001.4091 | ----太阳镜片 | 20 | 90 | 17 | 15 | 片 | | ----For sunglasses |
| 9001.4099 | ----其他 | 20 | 70 | 17 | 15 | 片 | | ----Other |
| | -其他材料制眼镜片： | | | | | | | -Spectacle lenses of other materials: |
| 9001.5010[暂] | ---变色镜片 | 15 | 90 | 17 | 15 | 片 | | ---Photochromic |
| | ---其他： | | | | | | | ---Other: |
| 9001.5091 | ----太阳镜片 | 20 | 90 | 17 | 15 | 片 | | ----For sunglasses |
| 9001.5099[暂] | ----其他 | 12 | 70 | 17 | 15 | 片 | | ----Other |
| | -其他： | | | | | | | -Other: |
| 9001.9010 | ---彩色滤光片 | 7,6 | 20 | 17 | 17 | 千克 | | ---Color filter |
| 9001.9090 | ---其他 | | 20 | 17 | 15 | 千克 | | ---Other |

① 9001.2000 暂定税率为：6%（7 月 1 日起取消，按新政策执行）

② 9001.2000 暂定税率为：6%（7 月 1 日起取消，按新政策执行）

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9001.9090[暂] 10 | 光通信用微光组件的光学元件(包括波长800-1700nm薄膜滤光片、自聚焦透镜、法拉第旋转片) | 1 | 20 | 17 | 17 | 千克 | | Optical element optical components (including light wavelength of 800-1700nm thin film filter, self focusing lens, Faraday rotation piece) |
| 9001.9090[暂] 20 | 微型镜片(激光视盘机激光收发装置用) | 3 | 20 | 17 | 17 | 千克 | | Micro lenses(VCD and laser transceiver device) |
| 9001.9090[暂] 30 | 非涅耳透镜投影屏(屏幕对角线≥80英寸,投射比≤0.26,增益比≥0.8,镜头间距≤100微米) | 6 | 20 | 17 | 17 | 千克 | | The Fresnel lens projection screen (screen diagonal 80 inches or more, projection than 0.26 or less, gain more than 0.8 or higher, lens distance 100 microns or less) |
| 9001.9090[暂] 40 | 液晶显示屏背光模组的光学元件(包括导光板、反射板、扩散片、增亮片) | 2 | 20 | 17 | 17 | 千克 | | Optical element of LCD backlight module (including light guide plate, a reflecting plate, a diffusion piece, brightening sheet) |
| 9001.9090[暂] 50 | 液晶投影仪用偏光元件 | 6 | 20 | 17 | 17 | 千克 | | LCD projector with polarized components |
| 9001.9090[暂] 60 | 数字电影放映机用偏光元件 | 6 | 20 | 17 | 17 | 千克 | | Digital movie projector with polarized components |
| 9001.9090 90 | 税目90.01未列名的其他光学元件(未经光学加工的玻璃制元件除外) | 7,6 | 20 | 17 | 17 | 千克 | | Other optical elements, not specified or included elsewhere in the heading No. 9001(other than of glass made elements not optically processed) |
| **90.02** | **已装配的各种材料制透镜、棱镜、反射镜及其他光学元件,作为仪器或装置的零件、配件,但未经光学加工的玻璃制上述元件除外:** | | | | | | | **Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:** |
| | -物镜: | | | | | | | -Objective lenses: |
| | --照相机、投影仪、照片放大机及缩片机用: | | | | | | | --For cameras, projectors or photographic enlargers or reducers: |
| 9002.1110 | ---子目号9006.1010至9006.3000所列照相机用 | 8 | 14 | 17 | 15 | 千克/个 | | ---For the photographic cameras of subheadings No. 9006.1010 to 9006.3000 |
| 9002.1120 | ---缩微阅读机用 | 8 | 14 | 17 | 15 | 千克/个 | | ---For microfilm, microfiche or other microform readers |
| | ---其他照相机用: | | | | | | | ---For other cameras: |
| 9002.1131[暂] | ----单反相机镜头 | 3 | 80 | 17 | 15 | 千克/个 | | ----Lens for single lens reftex cameras |
| 9002.1131[暂] 10 | 单反相机镜头(整机) | 3 | 80 | 17 | 15 | 千克/个 | | SLR camera lens (machine) |
| 9002.1131[暂] 90 | 单反相机镜头的零件及附件 | 3 | 80 | 17 | 15 | 千克/个 | | Parts and accessories of SLR camera lens |
| 9002.1139[暂] | ----其他 | 3 | 80 | 17 | 15 | 千克/个 | | ----Other |
| 9002.1190 | ---其他 | | 80 | 17 | 15 | 千克/个 | | ---Other |
| 9002.1190[暂] 10 | 彩色投影机和数字光处理器的镜头及镜头组件 | 3 | 80 | 17 | 15 | 千克/个 | | Lenses and lens components for colour crystal projector and digital light processor |
| 9002.1190 90 | 其他照相机,投影仪等用物镜(包括照片放大机用物镜) | 15 | 80 | 17 | 15 | 千克/个 | | Other objective lenses for cameras, projectors (including lenses for photographic enlargers) |
| | --其他: | | | | | | | --Other: |
| 9002.1910 | ---摄影机或放映机用 | 13.1,11.3 | 40 | 17 | 15 | 千克/个 | | ---For cinematographic cameras or projectors |
| 9002.1990 | ---其他 | | 50 | 17 | 15 | 千克/个 | | ---Other |
| 9002.1990[暂] 10 | 摄像机、摄录一体机的镜头 | 3 | 50 | 17 | 15 | 千克/个 | | Lenses for vidicon and amcorder |
| 9002.1990[暂] 20 | 手机、平板电脑用物镜(800万像素及以上) | 8 | 50 | 17 | 17 | 千克/个 | | Mobile phone, tablet computer in an objective lens (8000000 pixels and above) |
| 9002.1990 90 | 税目90.02未列名的其他物镜 | 13.1,11.3 | 50 | 17 | 15 | 千克/个 | | Other objective lenses not specified or included |
| | -滤色镜: | | | | | | | -Filters: |
| 9002.2010 | ---照相机用 | 13.1,11.3 | 80 | 17 | 15 | 千克/个 | | ---For cameras |
| 9002.2090 | ---其他 | 13.1,11.3 | 40 | 17 | 15 | 千克/个 | | ---Other |
| | -其他: | | | | | | | -Other: |
| 9002.9010 | ---照相机用 | | 80 | 17 | 15 | 千克 | | ---For cameras |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9002.9010暂 10 | 照相机用带屈光度调节装置的目镜(但物镜,滤色镜除外) | 10 | 80 | 17 | | 千克 | | Eyepiece with diopter adjustment device for camera (excluding objective lenses and filters) |
| 9002.9010 90 | 其他照相机用未列名光学元件(但物镜、滤色镜除外) | 13.1,11.3 | 80 | 17 | 17 | 千克 | | Other optical elements for cameras (other than objective,filters) |
| 9002.9090 | ---其他 | | 40 | 17 | 15 | 千克 | | ---Other |
| 9002.9090 10 | 抗辐射镜头[能抗 $5\times10^4$ 戈瑞(硅)以上辐射而又不会降低使用质量] | 13.1,11.3 | 40 | 17 | 17 | 千克 | 3 | Radiation resistance lenses (capable of resisting radiance>$5\times10^4$Gy (Si) and not lowering operation quality) |
| 9002.9090暂 20 | 其他带屈光度调节装置的目镜 | 10 | 40 | 17 | | 千克 | | Other eyepiece with diopter adjustment device |
| 9002.9090暂 30 | 掩模版 | 10 | 40 | 17 | | 千克 | | Photomask |
| 9002.9090 90 | 其他光学仪器用未列名光学元件(但物镜,滤色镜除外) | 13.1,11.3 | 40 | 17 | 17 | 千克 | | Other unlisted optial elements for optial instruments (other than objective lenses and filters) |
| **90.03** | **眼镜架及其零件:** | | | | | | | **Frames and mountings for spectacles, goggles or the like, and parts thereof:** |
| | -眼镜架: | | | | | | | -Frames and mountings: |
| 9003.1100暂 | --塑料制 | 12 | 70 | 17 | 15 | 千克/副 | | --Of plastics |
| | --其他材料制: | | | | | | | --Of other materials: |
| 9003.1910暂 | ---金属材料制 | 6 | 70 | 17 | 15 | 千克/副 | | ---Of metal materials |
| 9003.1920 | ---天然材料制 | 10 | 70 | 17 | | 千克/副 | | ---Of natural materials |
| 9003.1920 10 | 濒危动植物产品制眼镜架 | 10 | 70 | 17 | | 千克/副 | FE | Frames and mountings of product of endangered animals and plants |
| 9003.1920 90 | 其他天然材料制眼镜架 | 10 | 70 | 17 | 15 | 千克/副 | | Frames and mountings of other natural materials |
| 9003.1990 | ---其他 | 10 | 70 | 17 | 15 | 千克/副 | | ---Other |
| 9003.9000暂 | -零件 | 6 | 70 | 17 | 15 | 千克 | | -Parts |
| **90.04** | **矫正视力、保护眼睛或其他用途的眼镜、挡风镜及类似品:** | | | | | | | **Spectacles, goggles and the like, corrective, protective or other:** |
| 9004.1000暂 | -太阳镜 | 6 | 100 | 17 | 15 | 千克/副 | | -Sunglasses |
| | -其他: | | | | | | | -Other: |
| 9004.9010 | ---变色镜 | 16 | 100 | 17 | 15 | 千克/副 | | ---Photochromic spectacles |
| 9004.9090暂 | ---其他 | 12 | 90 | 17 | 15 | 千克/副 | | ---Other |
| **90.05** | **双筒望远镜、单筒望远镜、其他光学望远镜及其座架;其他天文仪器及其座架,但不包括射电天文仪器:** | | | | | | | **Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy:** |
| 9005.1000 | -双筒望远镜 | 15 | 50 | 17 | 15 | 个 | | -Binoculars |
| | -其他仪器: | | | | | | | -Other instruments: |
| 9005.8010 | ---天文望远镜及其他天文仪器 | 3 | 8 | 17 | 17 | 台 | | ---Astronomical telescopes and other astronomical instruments |
| 9005.8090 | ---其他 | 12 | 50 | 17 | 17 | 台 | | ---Other |
| | -零件、附件(包括座架): | | | | | | | -Parts and accessories (including mountings): |
| 9005.9010 | ---天文望远镜及其他天文仪器用 | 2 | 8 | 17 | 15 | 千克 | | ---For astronomical telescopes and other astronomica instruments |
| 9005.9090 | ---其他 | 8 | 30 | 17 | 15 | 千克 | | ---Other |
| **90.06** | **照相机(电影摄影机除外);照相闪光灯装置及闪光灯泡,但税目 85.39 的放电灯泡除外:** | | | | | | | **Photographic (other than cinematographic) cameras; photographic fla-shlight apparatus and flashbulbs, other than discharge lamps of heading No. 85.39:** |
| 9006.3000 | -水下、航空测量或体内器官检查用的特种照相机;法庭或犯罪学用的比较照相机 | 9 | 17 | 17 | 17 | 台 | | -Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9006.4000 | -一次成像照相机 | 5 | 70 | 17 | 17 | 台 | | -Instant print cameras |
| | -其他照相机： | | | | | | | -Other cameras： |
| 9006.5100 | --通过镜头取景(单镜头反光式(SLR))，使用胶片宽度不超过35mm | 25 | 100 | 17 | 17 | 架 | | --With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm |
| | --其他，使用胶片宽度小于35mm | | | | | | | --Other, for roll film of a width less than 35 mm |
| 9006.5210 | ---缩微照相机，使用缩微胶卷、胶片或其他缩微品的 | 9 | 17 | 17 | 17 | 架 | | ---Cameras of a kind used for recording documents on microfilm, microfiche or other microforms |
| 9006.5290 | ---其他 | 25 | 100 | 17 | 17 | 架 | | ---Other |
| 9006.5300 | --其他，使用胶片宽度为35mm | 20 | 100 | 17 | 17 | 架 | | --Other, for roll film of a width of 35mm |
| | --其他： | | | | | | | --Other： |
| 9006.5910 | ---激光照相排版设备 | 9 | 35 | 17 | 17 | 台 | | ---Laser photo typesetting equipment |
| | ---制版照相机： | | | | | | | ---Cameras of a kind used for preparing printing plates or cylinders： |
| 9006.5921 | ----电子分色机 | 12 | 20 | 17 | | 台/千克 | | ----Electronic colour scanners |
| 9006.5929 | ----其他 | 10 | 20 | 17 | | 台/千克 | | ----Other |
| 9006.5990 | ---其他 | 25 | 100 | 17 | 15 | 架 | | ---Other |
| 9006.5990 10 | 分幅相机(记录速率超过每秒225000帧) | 25 | 100 | 17 | 17 | 架 | 3 | Frame cameras (rate of recording > 225000 frame/sec) |
| 9006.5990 20 | 电子(或电子快门)分幅相机(帧曝光时间为51纳秒或更短) | 25 | 100 | 17 | 17 | 架 | 3 | Electromc (or electromc shutter) framing cameras (frane exposure time≤51 nanoseconds) |
| 9006.5990 90 | 使用胶片宽>35mm的其他照相机 | 25 | 100 | 17 | 17 | 架 | | Other cameras, for roll film of a width>35mm |
| | -照相闪光灯装置及闪光灯泡： | | | | | | | -Photographic flashlight apparatus and flashbulbs： |
| 9006.6100 | --放电式(电子式)闪光灯装置 | | 80 | 17 | 15 | 个 | | --Discharge lamp ("electronic") flashlight apparatus |
| 9006.6100[暂] 01 | 照相手机用闪光灯组件 | 4 | 80 | 17 | 17 | 个 | | Flashlight component for camera mobile phone |
| 9006.6100[暂] 02 | 照相机外置式电子闪光灯(闪光指数GN≥30，具有无线闪光功能，支持自动变焦) | 15 | 80 | 17 | 17 | 个 | | Camera external electronic flash (flash index GN ≥ 30, with wireless flash function, support auto zoom) |
| 9006.6100 90 | 其他放电式(电子式)闪光灯装置 | 18 | 80 | 17 | 17 | 个 | | Other discharge lamp("electronic") flashlight apparatus |
| | --其他： | | | | | | | --Other： |
| 9006.6910 | ---闪光灯泡 | 18 | 80 | 17 | 15 | 个 | | ---Flasbbulbs |
| 9006.6990 | ---其他 | 18 | 80 | 17 | 15 | 个 | | ---Other |
| | -零件、附件： | | | | | | | -Parts and accessories： |
| | --照相机用： | | | | | | | --For cameras： |
| 9006.9110 | ---税号9006.3000、9006.5921、9006.5929所列照相机用 | 8 | 17 | 17 | 15 | 千克 | | ---For cameras of subheadings No.9006.3000, 9006.5921 and 9006.5929 |
| 9006.9120 | ---一次成像照相机用 | 5 | 100 | 17 | 15 | 千克 | | ---For instant print cameras |
| | ---其他： | | | | | | | ---Other： |
| 9006.9191[暂] | ----自动调焦组件 | 6 | 100 | 17 | 15 | 千克/套 | | ----Automatic focal setting units |
| 9006.9192[暂] | ----快门组件 | 6 | 100 | 17 | 15 | 千克/套 | | ----Shutter units |
| 9006.9199[暂] | ----其他 | 6 | 100 | 17 | 15 | 千克 | | ----Other |
| 9006.9900 | --其他 | 12 | 80 | 17 | 15 | 千克 | | --Other |
| **90.07** | **电影摄影机、放映机，不论是否带有声音的录制或重放装置：** | | | | | | | **Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus：** |
| | -摄影机： | | | | | | | -Cameras： |
| 9007.1010 | ---高速摄影机 | 14 | 40 | 17 | 17 | 台 | | ---High speed cameras |
| 9007.1090 | ---其他 | 14 | 40 | 17 | 17 | 台 | | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| | -放映机: | | | | | | | -Projectors: |
| 9007.2010 | ---数字式 | | 40 | 17 | 15 | 台 | | ---Digital |
| 9007.2010[暂] 01 | 2K及以上分辨率的硬盘式数字电影放映机 | 8 | 40 | 17 | 17 | 台 | | Digital film projector ,resolution ≥2K,disk type |
| 9007.2010 90 | 其他数字式放映机 | 14 | 40 | 17 | 17 | 台 | | Other digital projectors |
| 9007.2090 | ---其他 | 14 | 40 | 17 | 17 | 台 | | ---Other |
| | -零件、附件: | | | | | | | -Parts and accessories: |
| 9007.9100[暂] | --摄影机用 | 5 | 40 | 17 | 15 | 千克 | | --For cameras |
| 9007.9200[暂] | --放映机用 | 5 | 40 | 17 | 15 | 千克 | | --For projectors |
| 9007.9200[暂] 10 | 2K及以上分辨率的硬盘式数字电影放映机用零附件 | 3 | 40 | 17 | | 千克 | | Parts and accessories of hard disk digit film projector with a resolution ratio of 2k or above |
| 9007.9200[暂] 90 | 电影放映机(不包括2K及以上分辨率的硬盘式)用零附件 | 5 | 40 | 17 | | 千克 | | Parts and accessories of film projector,excluding of a hard disk digit with a resolution ratio of 2k or above |
| **90.08** | **影像投影仪,但电影用除外;照片(电影片除外)放大机及缩片机:** | | | | | | | **Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:** |
| | -投影仪、放大机及缩片机: | | | | | | | -Image projectors、enlargers and reducers: |
| 9008.5010 | ---幻灯机 | 14 | 40 | 17 | 17 | 台 | | ---Slide projectors |
| 9008.5020 | ---缩微胶卷、缩微胶片或其他缩微品的阅读机,不论是否可以进行复制 | 10 | 17 | 17 | 17 | 台 | | ---Microfilm,microfiche or other microform readers, whether or not capable of producing copies |
| | ---其他影像投影仪: | | | | | | | ---Other image projectors: |
| 9008.5031 | ----正射投影仪 | 18 | 40 | 17 | 17 | 台 | | ----Orthographical projectors |
| 9008.5039 | ----其他 | 18 | 40 | 17 | 17 | 台 | | ----Other |
| 9008.5040 | ---照片(电影片除外)放大机及缩片机 | 20 | 80 | 17 | 17 | 台 | | ---Photographic(other than cinematographic) enlargers and reducers |
| | -零件、附件: | | | | | | | -Parts and accessories: |
| 9008.9010 | ---缩微阅读机用 | 8 | 17 | 17 | 15 | 千克 | | ---Of microfilm, microfiche or other microform readers |
| 9008.9020 | ---照片放大机及缩片机用 | 14 | 80 | 17 | 15 | 千克 | | ---Of photographic enlargers and reducers |
| 9008.9090 | ---其他 | 14 | 40 | 17 | 15 | 千克 | | ---Other |
| **90.10** | **本章其他税目未列名的照相(包括电影)洗印用装置及设备;负片显示器;银幕及其他投影屏幕:** | | | | | | | **Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens:** |
| | -照相(包括电影)胶卷或成卷感光纸的自动显影装置及设备或将已冲洗胶卷自动曝光到成卷感光纸上的装置及设备: | | | | | | | -Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper: |
| 9010.1010 | ---电影用 | 14 | 40 | 17 | 17 | 台 | | ---Of a kind used in cinematographic film |
| 9010.1020 | ---特种照相用 | 8.4 | 20 | 17 | 17 | 台 | | ---Of a kind used in special photographic film or paper |
| | ---其他: | | | | | | | ---Other: |
| 9010.1091 | ----彩色胶卷用 | 25 | 100 | 17 | 17 | 台 | | ----For the colour photographic film in rolls |
| 9010.1099 | ----其他 | 15 | 100 | 17 | 17 | 台 | | ----Other |
| | -照相(包括电影)洗印用其他装置及设备;负片显示器: | | | | | | | -Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscope: |
| 9010.5010 | ---负片显示器 | 10.5,7 | 50 | 17 | 17 | 台 | | ---Negatoscopes |
| | ---其他: | | | | | | | ---Other: |
| 9010.5021 | ----电影用 | 10.5,7 | 40 | 17 | 17 | 台 | | ----Of a kind used in cinematographic film |
| 9010.5022 | ----特种照相用 | 6.3,4.2 | 20 | 17 | 17 | 台 | | ----Of a kind used in special photographic film or paper |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9010.5029 | ----其他 | 12.8,8.5 | 100 | 17 | 17 | 台 | | ----Other |
| 9010.6000 | -银幕及其他投影屏幕 | 11.7,9.3 | 50 | 17 | 17 | 个 | | -Projection screens |
| | -零件、附件： | | | | | | | -Parts and accessories： |
| 9010.9010 | ---电影用 | 0 | 40 | 17 | 15 | 千克 | | ---Of a kind used in cinematographic film |
| 9010.9020 | ---特种照相用 | 0 | 20 | 17 | 15 | 千克 | | ---Of a kind used in special photographic film or paper |
| 9010.9090 | ---其他 | 0 | 100 | 17 | 15 | 千克 | | ---Other |
| **90.11** | **复式光学显微镜，包括用于缩微照相、显微电影摄影及显微投影的：** | | | | | | | **Compound optical microscopes, including those for photomicrography, cinephotomi-crography or microprojection：** |
| 9011.1000 | -立体显微镜 | 0 | 14 | 17 | 17 | 台 | | -Stereoscopic microscopes |
| 9011.2000 | -缩微照相、显微电影摄影及显微投影用的其他显微镜 | 0 | 14 | 17 | 17 | 台 | | -Other microscopes, for photomicrography, cinephotomicrography or microprojection |
| 9011.8000暂 | -其他显微镜 | | 14 | 17 | 15 | 台 | | -Other microscopes |
| 9011.8000 10 | 高倍测量显微镜，放大倍数≥1000倍，分辨率≤0.08微米 | 3 | 14 | 17 | | 台 | | High expansion measuring microscopes, magnification factor≥1000, resolution ratio≤0.08μ |
| 9011.8000 90 | 其他显微镜 | 5.8,4.7 | 14 | 17 | 17 | 台 | | Other microscopes |
| 9011.9000 | -零件、附件 | 0 | 14 | 17 | 15 | 千克 | | -Parts and accessories |
| **90.12** | **显微镜，但光学显微镜除外；衍射设备：** | | | | | | | **Microscopes other than optical microscopes; diffraction apparatus：** |
| 9012.1000 | -显微镜，但光学显微镜除外；衍射设备 | 0 | 14 | 17 | 17 | 台 | | -Microscopes other than optical microscopes and diffraction apparatus |
| 9012.9000 | -零件、附件 | 0 | 14 | 17 | 15 | 千克 | | -Parts and accessories |
| **90.13** | **其他税目未列名的液晶装置；激光器，但激光二极管除外；本章其他税目未列名的光学仪器及器具：** | | | | | | | **Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter：** |
| 9013.1000 | -武器用望远镜瞄准具；潜望镜式望远镜；作为本章或第十六类的机器、设备、仪器或器具部件的望远镜 | 8 | 14 | 17 | 17 | 个 | | -Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI |
| 9013.1000 10 | 设计用为本章或第十六类的机器、设备、仪器或器具部件的望远镜 | 6,4 | 14 | 17 | 17 | 个 | | Telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI |
| 9013.1000 90 | 武器用望远镜瞄准具及潜望镜式望远镜 | 8 | 14 | 17 | 17 | 个 | | Parts and accessories of telescopic sights for fitting to arms, periscopes, telescopes |
| 9013.2000 | -激光器，但激光二极管除外 | | 11 | 17 | 17 | 个 | | -Lasers, other than laser diodes |
| 9013.2000暂 10 | 激光切割机用气体激光发生器、切割功率≥2千瓦 | 3 | 11 | 17 | 17 | 个 | | Gas laser generators for laser cutting machines, cutting power ≥ 2 kW |
| 9013.2000 20 | AVLIS、MLIS和CRISLA激光系统 | 5,4 | 11 | 17 | 17 | 个 | 3 | AVLIS, MLIS, CRISLA laser systems |
| 9013.2000 30 | 氩离子激光器(平均输出功率≥40瓦特、工作波长400~515纳米) | 5,4 | 11 | 17 | 17 | 个 | 3 | Argon ion lasers (average output power≥40W, working wavelength=400nm~515nm) |
| 9013.2000 40 | 紫翠玉激光器(带宽≤0.005纳米，重复率>125赫兹，功率>30瓦特等) | 5,4 | 11 | 17 | 17 | 个 | 3 | Alexandrite lasers (bandwidth≤0.005nm, repetition rate>125Hz, power>30W) |
| 9013.2000 50 | 脉冲二氧化碳激光器(重复率>250赫兹，功率>500瓦，脉冲宽度<200纳秒等) | 5,4 | 11 | 17 | 17 | 个 | 3 | Pulsed carbon dioxide lasers (repetition rate>250Hz, power>500W, pules width<200ns) |
| 9013.2000 60 | 脉冲受激准分子激光器(XeF、XeCl、KrF型，重复率>250赫兹，功率>500瓦等) | 5,4 | 11 | 17 | 17 | 个 | 3 | Pulsed excimer lasers (XeF、XeCl or KrF type, recurrent rate>250Hz, power>500W) |
| 9013.2000 70 | 铜蒸汽激光器(平均输出功率≥40瓦特、工作波长500~600纳米) | 5,4 | 11 | 17 | 17 | 个 | 3 | Copper vapor lasers (average output power≥40W, working wavelength=500nm~600nm) |
| 9013.2000 80 | 掺钕激光器(非玻璃激光器，两用物项管制商品) | 5,4 | 11 | 17 | 17 | 个 | 3 | Neodymium doped laser (not glass laser) (Dual-use items controlled commodity) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9013.2000暂 91 | 2.5GB/S及以上SDH、波分复用光传输设备980纳米、1480纳米的泵浦激光器 | 3 | 11 | 17 | 17 | 个 | | 980nm, 1480nm pump laser of SDH≥2.5GB/s, optical transmission equipment for wave-divison multi-complexing |
| 9013.2000暂 92 | 用于2.5GB/S及以上光通信设备的850纳米、1260~1625纳米,且功率≤200毫瓦的激光器(泵浦激光机除外) | 3 | 11 | 17 | 17 | 个 | | For the 850 nm,1260~1625 nm and above 2.5GB/S optical communicationdevice,and the laser power less than 200 mW (excluding pumped laser machine) |
| 9013.2000 99 | 其他激光器,但激光二极管除外 | 5,4 | 11 | 17 | 17 | 个 | | Other lasers, other than laser diodes |
| | -其他装置、仪器及器具: | | | | | | | -Other devices, appliances and instruments: |
| 9013.8010 | ---放大镜 | 12 | 50 | 17 | 15 | 个 | | ---Hand magnifying glasses |
| 9013.8020 | ---光学门眼 | 12 | 50 | 17 | 17 | 个 | | ---Door eyes |
| 9013.8030 | ---液晶显示板 | 5 | 50 | 17 | 17 | 个/千克 | | ---Liquid crystal display panel |
| 9013.8030 10 | 10.1英寸及以下的液晶显示板 | 5 | 50 | 17 | 17 | 个/千克 | | size ≤ 10.1 inch liquid crystal display panel |
| 9013.8030 20 | 10.1英寸<尺寸≤32英寸的液晶显示板 | 5 | 50 | 17 | 17 | 个/千克 | | 10.1 inch < size ≤ 32 inch liquid crystal display panel |
| 9013.8030 90 | 其他液晶显示板(第九十章其他品目未列名的) | 5 | 50 | 17 | 17 | 个/千克 | | Other liquid crystal display panel(chapter 90 not else where specified or included) |
| 9013.8090 | ---其他 | 5 | 17 | 17 | 15 | 个 | | ---Other |
| | -零件、附件: | | | | | | | -Parts and accessories: |
| 9013.9010 | ---子目9013.1000及9013.2000所列货品用 | 6 | 11 | 17 | 17 | 千克 | | ---For goods of subhedding No. 9013.1000 and 9013.2000 |
| 9013.9010 10 | 武器用望远镜瞄准器具或潜望镜式望远镜用零件及附件 | 6 | 11 | 17 | 17 | 千克 | | Parts and accessories of telescopic sights for fitting to arms, periscopes, telescopes designed to form parts of machines |
| 9013.9010 90 | 激光器以及作为本章或第十六类的机器、设备、仪器或器具部件的望远镜用的零件及附件(武器用望远镜瞄准器具或潜望镜式望远镜用零件及附件除外) | 4.5,3 | 11 | 17 | 17 | 千克 | | Parts and accessories of laser machines, equipment, instruments or apparatus components with the telescope , as well as this chapter or Section 16 (weapon with a telescope aimed at periscope telescope equipment or parts and accessories except) |
| 9013.9020 | ---子目9013.8030所列货品用 | 6.3,4.2 | 17 | 17 | 17 | 千克 | | ---For goods of subhedding No. 9013.8030 |
| 9013.9090 | ---其他 | | 17 | 17 | 17 | 千克 | | ---Other |
| 9013.9090暂 10 | 太阳能定日镜的零件 | ① | 17 | 17 | 17 | 千克 | | Solar heliostat parts |
| 9013.9090 90 | 品目90.13所列其他货品的零附件 | 6.3,4.2 | 17 | 17 | 17 | 千克 | | The 90.13 items listed parts and accessories of other goods |
| **90.14** | **定向罗盘;其他导航仪器及装置:** | | | | | | | **Direction finding compasses; other navigational instruments and appliances:** |
| 9014.1000 | -定向罗盘 | 1.5,1 | 8 | 17 | 17 | 个 | | -Direction finding compasses |
| | -航空或航天导航仪器及装置(罗盘除外): | | | | | | | -Instruments and appliances for aeronautical or space navigation (other than compasses): |
| 9014.2010暂 | ---自动驾驶仪 | 1 | 8 | 17 | 17 | 个 | | ---Automatic pilot |
| 9014.2010暂 10 | 无人航空飞行器的自动驾驶仪 | 1 | 8 | 17 | 17 | 个 | 3 | Automatic piolt for unmanned aircrafts |
| 9014.2010暂 90 | 其他自动驾驶仪 | 1 | 8 | 17 | 17 | 个 | | Other navigatioral automatic pilot |
| 9014.2090 | ---其他 | | 8 | 17 | 17 | 个 | | ---Other |
| 9014.2090暂 11 | 航空惯性导航仪 | 1 | 8 | 17 | 17 | 个 | 3 | Inertial navigation instruments for airplanes |
| 9014.2090 12 | 其他航天惯性导航仪(天文陀螺盘及其他利用天体或卫星进行导航的装置) | 1.5,1 | 8 | 17 | 17 | 个 | 3 | Other space inertial navigational instument(astronomical gyrocompass and astronomical or satellite navigational devices thereof) |

① 9013.9090暂定税率为:5%(7月1日起取消,按新政策执行)

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9014.2090 13 | 陀螺稳定平台 | 1.5,1 | 8 | 17 | 17 | 个 | 3 | Gyro stabilized platforms |
| 9014.2090 15 | 陀螺仪(额定漂移率小于0.5度/小时的陀螺仪) | 1.5,1 | 8 | 17 | 17 | 个 | 3 | Gyroscopes (rated drift rate<0.5 degree/h) |
| 9014.2090 16 | 专门设计的导航信息处理机(用于弹道导弹、运载火箭、探空火箭等的目标探测) | 1.5,1 | 8 | 17 | 17 | 个 | 3 | Specially-designed navigation information processors (for target detection of ballistic missiles, carrier rockets or sounding rockets) |
| 9014.2090 17 | 地形等高线绘制设备(用于弹道导弹、运载火箭、探空火箭等的目标探测) | 1.5,1 | 8 | 17 | 17 | 个 | 3 | Terrain contour mapping equipments for target detection of ballistic missiles, carrier rockets or sounding rockets |
| 9014.2090 18 | 场景绘图及相关设备(用于弹道导弹、运载火箭、探空火箭等的目标探测) | 1.5,1 | 8 | 17 | 17 | 个 | 3 | Scene mapping equipments and relative equipments (for target detection of ballistic missiles, carrier rockets or sounding rockets) |
| 9014.2090 90 | 其他航空或航天导航仪器及装置(但罗盘除外) | 1.5,1 | 8 | 17 | 17 | 个 | | Other instruments and appliances for aeronautical or space navigation (other than compasses) |
| 9014.8000 | -其他仪器及装置 | | 8 | 17 | 17 | 个 | | -Other instruments and appliances |
| 9014.8000 10 | 比例误差小于0.25%的加速度表 | 1.5,1 | 8 | 17 | 17 | 个 | 3 | Accelerometers, proportion error<0.25% |
| 9014.8000 20 | 高度表(用于弹道导弹、运载火箭、探空火箭等的目标探测) | 1.5,1 | 8 | 17 | 17 | 个 | 3 | Altimeters (for target detection of ballistic missiles, carrier rockets or sounding rockets) |
| 9014.8000 90 | 其他导航仪器及装置 | 1.5,1 | 8 | 17 | 17 | 个 | | Other navigational instruments and appliances |
| | -零件、附件: | | | | | | | -Parts and accessories: |
| 9014.9010[暂] | ---自动驾驶仪用 | ① | 8 | 17 | 17 | 千克 | | ---For automatic pilot |
| 9014.9090 | ---其他 | 1.1,0.8 | 8 | 17 | 17 | 千克 | | ---Other |
| **90.15** | **大地测量(包括摄影测量)、水道测量、海洋、水文、气象或地球物理用仪器及装置,不包括罗盘;测距仪:** | | | | | | | **Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:** |
| 9015.1000 | -测距仪 | 7.5,6 | 14 | 17 | 17 | 台 | | -Rangefinders |
| 9015.2000 | -经纬仪及视距仪 | 7.5,6 | 14 | 17 | 17 | 台 | | -Theodolites and tachymeters(tacheometers) |
| 9015.3000 | -水平仪 | 9 | 14 | 17 | 17 | 台 | | -Levels |
| 9015.4000 | -摄影测量用仪器及装置 | 7.5,6 | 14 | 17 | 17 | 千克 | | -Photogrammetrical surveying instruments and appliances |
| 9015.8000 | -其他仪器及装置 | | 14 | 17 | 17 | 台 | | -Other instruments and appliances |
| 9015.8000 10 | 机载或舰载重力仪(精度为1毫伽或更好、稳态记录时间至多为2分钟的) | 4.2,3.3 | 14 | 17 | 17 | 台 | 3 | Air-borne or ship-borne gravimeters (accuracy 1 milligamma or more better, duration of static recording≤2 min) |
| 9015.8000 20 | 机载或舰载重力梯度仪(精度为1毫伽或更好、稳态记录时间至多为2分钟的) | 4.2,3.3 | 14 | 17 | 17 | 台 | 3 | Air-borne or ship-borne gravity gradiometers (accuracy 1 milligamma or more better, duration of static recording ≤2 min) |
| 9015.8000 90 | 其他测量仪器及装置 | 4.2,3.3 | 14 | 17 | 17 | 台 | | Other instruments and appliances |
| 9015.9000 | -零件、附件 | | 14 | 17 | 17 | 千克 | | -Parts and accessories |
| 9015.9000 10 | 用于机、舰载重力仪和重力梯度仪的部件 | 4.2,3.3 | 14 | 17 | 17 | 千克 | 3 | Parts and components of other geodetic measuring instruments and devices |
| 9015.9000 90 | 其他税目90.15所列仪器及装置的零、附件 | 4.2,3.3 | 14 | 17 | 17 | 千克 | | Other parts and accessoried of heading No.90.15 |
| **90.16** | **感量为50毫克或更精密的天平,不论是否带有砝码:** | | | | | | | **Balances of a sensitivity of 50 mg or better, with or without weights:** |
| 9016.0010 | ---感量为0.1毫克或更精密的天平 | 9 | 14 | 17 | 17 | 台/千克 | | ---Of a sensitivity of 0.1 mg or better |
| 9016.0090 | ---其他 | 10.5 | 30 | 17 | 17 | 台/千克 | | ---Other |

① 9014.9010暂定税率为:1%(7月1日起取消,按新政策执行)

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **90.17** | **绘图、划线或数学计算仪器及器具(例如,绘图机、比例缩放仪、分度规、绘图工具、计算尺及盘式计算器);本章其他税目未列名的手用测量长度的器具(例如,量尺、量带、千分尺及卡尺):** | | | | | | | **Drawing, marking-out or mathematical-calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter:** |
| 9017.1000 | -绘图台及绘图机,不论是否自动 | 8 | 20 | 17 | 15 | 台 | | -Drafting tables and machines, whether or not automatic |
| 9017.2000 | -其他绘图、划线或数学计算器具 | 0 | 70 | 17 | 17 | 个 | | -Other drawing, marking-out or mathematical calculating instruments |
| 9017.3000 | -千分尺、卡尺及量规 | 8 | 20 | 17 | 15 | 个 | | -Micrometers, callipers and gauges |
| 9017.8000 | -其他仪器及器具 | 8 | 20 | 17 | 15 | 个 | | -Other instruments |
| 9017.9000 | -零件、附件 | 0 | 20 | 17 | 15 | 千克 | | -Parts and accessories |
| **90.18** | **医疗、外科、牙科或兽医用仪器及器具,包括闪烁扫描装置、其他电气医疗装置及视力检查仪器:** | | | | | | | **Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:** |
| | -电气诊断装置(包括功能检查或生理参数检查用装置): | | | | | | | -Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): |
| 9018.1100 | --心电图记录仪 | 3.8,2.5 | 17 | 17 | 17 | 台/千克 | 6O | --Electro-cardiographs |
| | --超声波扫描装置: | | | | | | | --Ultrasonic scanning apparatus: |
| 9018.1210 | ---B 型超声波诊断仪 | 6.1,5.3 | 35 | 17 | 17 | 台/千克 | 6OA | ---B-ultrasonic diagnostic equipment |
| | ---其他: | | | | | | | ---Other: |
| 9018.1291 | ----彩色超声波诊断仪 | 5 | 17 | 17 | 17 | 台/千克 | | ----Chromoscope ultrasonic diagnostice-quipment |
| 9018.1291 10 | 彩色超声波诊断仪(整机) | 4.4,3.8 | 17 | 17 | 17 | 台/千克 | 6OA | Color ultrasonic diagnostic apparatus (machine) |
| 9018.1291 90 | 彩色超声波诊断仪的零件及附件 | 4.4,3.8 | 17 | 17 | 17 | 台/千克 | 6O | Parts and accessories of color ultrasonic diagnostic instrument |
| 9018.1299 | ----其他 | 4.4,3.8 | 17 | 17 | 17 | 台/千克 | 6A | ----Other |
| | --核磁共振成像装置: | | | | | | | --Magnetic resonance imaging apparatus: |
| 9018.1310 | ---成套的 | 4 | 17 | 17 | 17 | 套/千克 | 6OA | ---Complete sets |
| 9018.1390 | ---零件 | 4 | 17 | 17 | 17 | 个/千克 | 6O | ---Parts |
| 9018.1400 | --闪烁摄影装置 | 5 | 17 | 17 | 17 | 台/千克 | 6A | --Scintigraphic apparatus |
| | --其他: | | | | | | | --Other: |
| 9018.1930 | ---病员监护仪 | 4 | 17 | 17 | 17 | 台/千克 | | ---Patient moniturs |
| 9018.1930 10 | 病员监护仪(整机) | 3.3,2.7 | 17 | 17 | 17 | 台/千克 | 6A | The patient monitor (machine) |
| 9018.1930 90 | 病员监护仪的零件及附件 | 3.3,2.7 | 17 | 17 | 17 | 台/千克 | 6 | Parts and accessories of patient monitor |
| | ---听力诊断装置: | | | | | | | ---Hearing diagnostic apparatas: |
| 9018.1941 | ----听力计 | 3.3,2.7 | 17 | 17 | 17 | 台/千克 | 6A | ----Andiometer |
| 9018.1949 | ----其他 | 3.3,2.7 | 17 | 17 | 17 | 台/千克 | 6A | ----Other |
| 9018.1990 | ---其他 | 3.3,2.7 | 17 | 17 | 17 | 台/千克 | 6A | ---Other |
| 9018.2000 | -紫外线及红外线装置 | 3,2 | 17 | 17 | 17 | 台/千克 | 6A | -Ultra-violet or infra-red ray apparatus |
| | -注射器、针、导管、插管及类似品: | | | | | | | -Syringes, needles, catheters, cannulae and the like: |
| 9018.3100 | --注射器,不论是否装有针头 | 8 | 50 | 17 | 17 | 个/千克 | 6A | --Syringes, with or without needles |
| | --管状金属针头及缝合用针: | | | | | | | --Tubular metal needles and needles for sutures: |
| 9018.3210 | ---管状金属针头 | 8 | 50 | 17 | 17 | 千克 | 6A | ---Tubular metal needles |
| 9018.3220 | ---缝合用针 | 4 | 17 | 17 | 17 | 千克 | 6A | ---Needles for sutures |

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|---|---|---|---|---|---|---|---|---|
| 9018.3900 | --其他 | 4 | 17 | 17 | 17 | 个/千克 | 6A | --Other |
| | -牙科用其他仪器及器具: | | | | | | | -Other instruments and appliances, used in dental sciences: |
| 9018.4100 | --牙钻机,不论是否与其他牙科设备组装在同一底座上 | 4 | 17 | 17 | 17 | 台/千克 | 6A | --Dental drill engines, whether or not combined on a single base with other dental equipment |
| | --其他: | | | | | | | --Other: |
| 9018.4910 | ---装有牙科设备的牙科用椅 | 4 | 17 | 17 | 17 | 台/千克 | 6A | ---Dentists' chairs incorporating dental equipment |
| 9018.4990 | ---其他 | 4 | 17 | 17 | 17 | 台/千克 | 6A | ---Other |
| 9018.5000 | -眼科用其他仪器及器具 | 3.3,27 | 17 | 17 | 17 | 千克 | 6A | -Other ophthalmic instruments and appliances |
| | -其他仪器及器具: | | | | | | | -Other instruments and appliances: |
| 9018.9010 | ---听诊器 | 4 | 17 | 17 | 17 | 个/千克 | 6 | ---Stethoscopes |
| 9018.9020 | ---血压测量仪器及器具 | 4 | 17 | 17 | 17 | 个/千克 | 6A | ---Sphygmomanometers and appliances |
| 9018.9020 10 | 电血压测量仪器及器具 | 3.3,27 | 17 | 17 | 17 | 个/千克 | 6A | Electronic Sphygmomanometers and appliances |
| 9018.9020 90 | 其他血压测量仪器及器具 | 4 | 17 | 17 | 17 | 个/千克 | 6A | Other Sphygmomanometers and appliances |
| 9018.9030 | ---内窥镜 | 4 | 17 | 17 | 17 | 台/千克 | | ---Endoscopes |
| 9018.9030 10 | 内窥镜(整机) | 3.3,27 | 17 | 17 | 17 | 台/千克 | 6A | Endoscope (machine) |
| 9018.9030 90 | 内窥镜的零件及附件 | 3.3,27 | 17 | 17 | 17 | 台/千克 | 6 | Parts and accessories of endoscope mirror |
| 9018.9040 | ---肾脏透析设备(人工肾) | 3.3,27 | 17 | 17 | 17 | 台/千克 | 6A | ---Artificial kidney (dialysis) apparatus |
| 9018.9050 | ---透热疗法设备 | 3.3,27 | 17 | 17 | 17 | 台/千克 | 6A | ---Diathermy apparatus |
| 9018.9060 | ---输血设备 | 3.3,27 | 17 | 17 | 17 | 台/千克 | 6A | ---Blood transfusion apparatus |
| 9018.9070 | ---麻醉设备 | | 17 | 17 | 17 | 台/千克 | 6A | ---Anaesthetic apparatus and instruments |
| 9018.9070 10 | 电麻醉设备 | 3.3,27 | 17 | 17 | 17 | 台/千克 | 6A | Electronic anaesthetic apparatus and instruments |
| 9018.9070 90 | 其他麻醉设备 | 4 | 17 | 17 | 17 | 台/千克 | 6A | Other anaesthetic apparatus and instruments |
| 9018.9080 | ---宫内节育器 | 4 | 17 | | | 个/千克 | 6A | ---Intrauterine contraceptive device |
| 9018.9090 | ---其他 | 4 | 17 | 17 | 17 | 台/千克 | | ---Other |
| 9018.9090 11 | 电子的其他医疗、外科用仪器器具(整机) | 3.3,27 | 17 | 17 | 17 | 台/千克 | 6A | Other overall unit instruments and appliances used in medical, surgical sciences, electronic |
| 9018.9090 19 | 其他医疗、外科或兽医用仪器器具(整机) | 4 | 17 | 17 | 17 | 台/千克 | 6A | Other overall unit instruments and appliances used in medical, surgical or veterinary sciences |
| 9018.9090 91 | 电子的其他医疗、外科用仪器器具的零件及附件 | 3.3,27 | 17 | 17 | 17 | 台/千克 | 6A | Other parts and accessories of instruments and appliances used in medical, surgical sciences, electronic |
| 9018.9090 99 | 其他医疗、外科或兽医用仪器器具的零件及附件 | 4 | 17 | 17 | 17 | 台/千克 | 6 | Other parts and accessories of instruments and appliances used in medical, surgical or veterinary sciences |
| **90.19** | **机械疗法器具;按摩器具;心理功能测验装置;臭氧治疗器;氧气治疗器、喷雾治疗器、人工呼吸器及其他治疗用呼吸器具:** | | | | | | | **Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:** |
| | -机械疗法器具;按摩器具;心理功能测验装置: | | | | | | | -Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus: |
| 9019.1010 | ---按摩器具 | 15 | 40 | 17 | 17 | 台/千克 | A | ---Massage apparatus |
| 9019.1090 | ---其他 | 4 | 30 | 17 | 17 | 台/千克 | | ---Other |
| 9019.2000 | -臭氧治疗器、氧气治疗器、喷雾治疗器、人工呼吸器及其他治疗用呼吸器具 | 4 | 17 | 17 | 17 | 台/千克 | A | -Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus |
| **90.20** | **其他呼吸器具及防毒面具,但不包括既无机械零件又无可互换过滤器的防护面具:** | | | | | | | **Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters:** |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9020.0000暂 | 其他呼吸器具及防毒面具(但不包括既无机械零件又无可互换过滤器的防护面具) | 4 | 30 | 17 | 17 | 千克 | | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters |
| **90.21** | **矫形器具,包括支具、外科手术带、疝气带;夹板及其他骨折用具;人造的人体部分;助听器及为弥补生理缺陷或残疾而穿戴、携带或植入人体内的其他器具:** | | | | | | | **Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:** |
| 9021.1000 | -矫形或骨折用器具 | 4 | 17 | 17 | 17 | 千克 | | -Orthopaedic or fracture appliances |
| | -假牙及牙齿固定件: | | | | | | | -Artificial teeth and dental fittings: |
| 9021.2100 | --假牙 | 4 | 17 | 17 | 15 | 千克 | | --Artificial teeth |
| 9021.2900 | --其他 | 4 | 17 | 17 | 15 | 千克 | | --Other |
| | -其他人造的人体部分: | | | | | | | -Other artificial parts of the body: |
| 9021.3100 | --人造关节 | 4 | 17 | 17 | 17 | 千克/套 | | --Artificial joints |
| 9021.3900 | --其他 | 4 | 17 | 17 | 17 | 千克 | | --Other |
| 9021.4000 | -助听器,不包括零件、附件 | 4 | 17 | 17 | 17 | 个 | | -Hearing aids, excluding parts and accessories |
| 9021.5000暂 | -心脏起搏器,不包括零件、附件 | 2 | 17 | 17 | 17 | 个 | A | -Pacemakers for stimulating heart muscles, excluding parts and accessories |
| | -其他: | | | | | | | -Other: |
| | ---支架: | | | | | | | ---Brace: |
| 9021.9011暂 | ----血管支架 | 2 | 17 | 17 | 17 | 千克/个 | | ----Intravascular stents |
| 9021.9019暂 | ----其他 | 2 | 17 | 17 | 17 | 千克/个 | | ----Other bracket |
| 9021.9090 | ---其他 | | 17 | 17 | 15 | 千克 | | ---Other |
| 9021.9090暂 10 | 人工耳蜗植入装置 | 0 | 17 | 17 | | 千克 | | Cochlear implant devices |
| 9021.9090 90 | 其他弥补生理缺陷、残疾用器具等(包括穿戴、携带或植入人体内的器具及零件) | 3,2,7 | 17 | 17 | 17 | 千克 | | Other appliances to compensate for a defect or disability (including appliances and parts which are worn or carried, or implanted in the body) |
| **90.22** | **X射线或α射线、β射线、γ射线的应用设备,不论是否用于医疗、外科、牙科或兽医,包括射线照相及射线治疗设备,X射线管及其他X射线发生器、高压发生器、控制板及控制台、荧光屏、检查或治疗用的桌、椅及类似品:** | | | | | | | **Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like:** |
| | -X射线的应用设备,不论是否用于医疗、外科、牙科或兽医,包括射线照相或射线治疗设备: | | | | | | | -Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: |
| 9022.1200 | --X射线断层检查仪 | 4 | 11 | 17 | 17 | 台 | 6OA | --Computed tomography apparatus |
| 9022.1300 | --其他,牙科用 | 3,2 | 11 | 17 | 17 | 台 | 6OA | --Other, for dental uses |
| 9022.1400 | --其他,医疗、外科或兽医用 | 4 | 11 | 17 | 17 | 台 | | --Other, for medical, surgical or veterinary uses |
| 9022.1400 10 | 医用直线加速器 | 3,3,27 | 11 | 17 | 17 | 台 | 6OA | Linear accelerators for medical use |
| 9022.1400 90 | 其他医疗或兽医用X射线应用设备 | 3,3,27 | 11 | 17 | 17 | 台 | 6OA | Other apparatus based on the use of X-rays, for medical or veterinary uses |
| | --其他: | | | | | | | --For other uses: |
| 9022.1910 | ---低剂量X射线安全检查设备 | 4 | 11 | 17 | 15 | 台 | 6A | ---Low dosage X-ray security inspecting equipment |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9022.1910 10 | 采用X光机技术或X射线加速器技术的X射线安全检查设备(能量大于100千电子伏,不包括采用X射线交替双能加速器技术的第二代X射线安全检查设备) | 3.3,2.7 | 11 | 17 | | 台 | 6A | x-ray security inspection equipments adopting the technology of x-ray apparatuses or x-ray accelerat- ors (with energy higher than 100 kilo electron volt, excluding the second generation security inspection equipments adopting the technology of alternating dual-energy x-ray accelerators) |
| 9022.1910 90 | 其他低剂量X射线安全检查设备 | 3.3,2.7 | 11 | 17 | 17 | 台 | 6A | Other low dosage X-ray security inspecting equipment |
| 9022.1920 | ---X射线无损探伤检测仪 | 3.3,2.7 | 11 | 17 | 17 | 台 | 6A | ---X-ray non-destructive testing appliances |
| 9022.1990 | ---其他 | 4 | 11 | 17 | 17 | 台 | | ---Other |
| 9022.1990 10 | X射线全自动燃料芯块检查台(专门设计或制造用于检验燃料芯块的最终尺寸和表面缺陷) | 3.3,2.7 | 11 | 17 | 17 | 台 | 36A | X-ray fully-automatic fuel core exouiwins table (Specially designed or made to inspect final dimensions and superficial defects of fuel core) |
| 9022.1990 90 | 其他X射线应用设备 | 3.3,2.7 | 11 | 17 | 17 | 台 | 6A | Other apparatus based on the use of X-rays |
| | -α射线、β射线、γ射线的应用设备,不论是否用于医疗、外科、牙科或兽医,包括射线照相或射线治疗设备: | | | | | | | -Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiothe rapy apparatus: |
| 9022.2100 | --医疗、外科、牙科或兽医用 | 3,2 | 11 | 17 | 17 | 台 | 6A | --For medical, surgical, dental or veterinary uses |
| | --其他: | | | | | | | --Other: |
| 9022.2910 | ---γ射线无损探伤检测仪 | 5,4 | 11 | 17 | 17 | 台 | 6A | ---γ-Ray non-destructivetesting appliances |
| 9022.2990 | ---其他 | 6 | 11 | 17 | 15 | 台 | | ---Other |
| 9022.2990 10 | γ射线全自动燃料芯块检查台(专门设计或制造用于检验燃料芯块的最终尺寸和表面缺陷) | 5,4 | 11 | 17 | 17 | 台 | 36A | γ-Ray fully-autornatic fuel core examiwins table(specially designed or made to inspect final dimensions and superficial defects of fuel core) |
| 9022.2990 90 | 其他非医疗用α、β、γ射线设备 | 5,4 | 11 | 17 | 17 | 台 | 6A | Other α-rays、β-rays、γ-rays,not for medical uses |
| 9022.3000 | -X射线管 | 1.7,1.3 | 11 | 17 | 17 | 个 | 6A | -X-ray tubes |
| | -其他,包括零件、附件: | | | | | | | -Other, including parts and accessories: |
| 9022.9010 | ---X射线影像增强器 | 4.5,3 | 11 | 17 | 17 | 个/千克 | 60A | ---X-ray intensifiers |
| 9022.9090 | ---其他 | | 11 | 17 | 15 | 个/千克 | | ---Other |
| 9022.9090[暂] 01 | 射线发生器的零部件 | 1 | 11 | 17 | 17 | 个/千克 | 6 | Parts and components of radiation generators |
| 9022.9090 20 | 闪光X射线发生器(峰值能量≥500千电子伏) | 6 | 11 | 17 | 17 | 个/千克 | 360 | Flash X-ray generators (peak value power≥500keV) |
| 9022.9090 30 | X射线断层检查仪专用探测器 | 6 | 11 | 17 | 17 | 个/千克 | 60 | Detectors specified for X-ray tomography instruments |
| 9022.9090 90 | 税目90.22所列其他设备及零件(包括高压发生器、控制板及控制台、荧光屏等) | 6 | 11 | 17 | 17 | 个/千克 | 6 | Other apparatus and its parts of heading 90.22,(including high voltage generators, control panels and console, screens) |
| **90.23** | **专供示范(例如,教学或展览)而无其他用途的仪器、装置及模型:** | | | | | | | **Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:** |
| 9023.0010 | ---教习头 | 5.3,3.5 | 20 | 17 | 15 | 千克 | | ---Training head |
| 9023.0090 | ---其他 | 5.3,3.5 | 20 | 17 | 15 | 千克 | | ---Other |
| **90.24** | **各种材料(例如,金属、木材、纺织材料、纸张、塑料)的硬度、强度、压缩性、弹性或其他机械性能的试验机器及器具:** | | | | | | | **Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics):** |
| | -金属材料的试验用机器及器具: | | | | | | | -Machines and appliances for testing metals: |
| 9024.1010 | ---电子万能试验机 | 5.8,4.7 | 20 | 17 | 17 | 台 | | ---Electric multitesting machines |
| 9024.1020 | ---硬度计 | 5.8,4.7 | 20 | 17 | 17 | 台 | | ---Machiness and applinances for testing hardness |

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|---|---|---|---|---|---|---|---|---|
| 9024.1090 | ---其他 | 5.8,4.7 | 20 | 17 | 17 | 台 | | ---Other |
| 9024.8000 | -其他机器及器具 | 4.4,3.8 | 20 | 17 | 17 | 台 | | -Other machines and appliances |
| 9024.9000 | -零件、附件 | 5,4 | 20 | 17 | 15 | 千克 | | -Parts and accessories |
| **90.25** | **记录式或非记录式的液体比重计及类似的浮子式仪器、温度计、高温计、气压计、湿度计、干湿球湿度计及其组合装置:** | | | | | | | **Hydrometers and similar floating instruments, thermometers and pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments:** |
| | -温度计及高温计,未与其他仪器组合: | | | | | | | -Thermometers and pyrometers, not combined with other instruments: |
| 9025.1100 | --液体温度计,可直接读数 | 4 | 40 | 17 | 15 | 个 | | --Liquid-filled, for direct reading |
| | --其他: | | | | | | | --Other: |
| 9025.1910 | ---工业用 | 7,5.6 | 20 | 17 | 15 | 个 | | ---For technical use |
| 9025.1990 | ---其他 | | 80 | 17 | 15 | 个 | | ---Other |
| 9025.1990[暂] 10 | 红外线人体测温仪 | 4 | 80 | 17 | | 个 | | Infrared body thermometer |
| 9025.1990 90 | 非液体的其他温度计,高温计 | 7,5.6 | 80 | 17 | 15 | 个 | | Other thermometers and pyrometers, non-liquid |
| 9025.8000 | -其他仪器 | 11 | 30 | 17 | 15 | 个 | | -Other instruments |
| 9025.9000 | -零件、附件 | | 20 | 17 | 15 | 千克 | | -Parts and accessories |
| 9025.9000[暂] 10 | 红外线测温仪传感器元件 | 3 | 20 | 17 | | 千克 | | Sensor capacitor element of infrared thermo-meter |
| 9025.9000 90 | 其他比重计、温度计等类似仪器的零件 | 6.7,5.3 | 20 | 17 | 15 | 千克 | | Parts of other hydrometers, thermometers and similar instruments |
| **90.26** | **液体或气体的流量、液位、压力或其他变化量的测量或检验仪器及装置(例如,流量计、液位计、压力表、热量计),但不包括税目90.14、90.15、90.28或90.32的仪器及装置:** | | | | | | | **Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No.90.14, 90.15, 90.28 or 90.32:** |
| 9026.1000 | -测量、检验液体流量或液位的仪器及装置 | 0 | 17 | 17 | 17 | 个 | | -For measuring or checking the flow or level of liquids |
| | -测量、检验压力的仪器及装置: | | | | | | | -For measuring or checking pressure: |
| 9026.2010 | ---压力/差压变送器 | 0 | 17 | 17 | 15 | 个 | | ---Pressure/differential pressure transducers |
| 9026.2010 10 | 锰铜压力计(压力超过10GPa) | 0 | 17 | 17 | 17 | 个 | 3 | Manganese-copper pressure gauges (pressure > 10GPa) |
| 9026.2010 20 | 镱制成的压力计,流体动力学实验专用仪器仪表,测量压力超过10GPa的 | 0 | 17 | 17 | 17 | 个 | 3 | Made of ytterbium gauge(pressure>10GPa) |
| 9026.2010 30 | 聚偏二氟乙烯制成的压力计,流体动力学实验专用仪器仪表,测量压力超过10GPa的 | 0 | 17 | 17 | 17 | 个 | 3 | Made of polyvinylidene fluoride pressure gauge(pressure>10GPa) |
| 9026.2010 90 | 其他压力,差压变送器 | 0 | 17 | 17 | 17 | 个 | | Other pressure、differential pressure transducers |
| 9026.2090 | ---其他 | 0 | 17 | 17 | 15 | 个 | | ---Other |
| 9026.2090 10 | 压力传感器(两用物项管制商品) | 0 | 17 | 17 | 17 | 个 | 3 | Pressure sensor(not glass laser)(Dual-use items controlled commodity) |
| 9026.2090 90 | 其他测量、检验压力的仪器及装置 | 0 | 17 | 17 | 17 | 个 | | Other instruments and equipment for measuring or checking pressure |
| | -其他仪器及装置: | | | | | | | -Other instruments or apparatus: |
| 9026.8010 | ---测量气体流量的仪器及装置 | 0 | 17 | 17 | 17 | 个/千克 | | ---Measurement of gas flowapparatus and device |
| 9026.8090 | ---其他 | 0 | 17 | 17 | 17 | 个/千克 | | ---Other |
| 9026.9000 | -零件、附件 | 0 | 17 | 17 | 15 | 千克 | | -Parts and accessories |

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|---|---|---|---|---|---|---|---|---|
| **90.27** | **理化分析仪器及装置(例如,偏振仪、折光仪、分光仪、气体或烟雾分析仪);测量或检验黏性、多孔性、膨胀性、表面张力及类似性能的仪器及装置;测量或检验热量、声量或光量的仪器及装置(包括曝光表);检镜切片机:** | | | | | | | **Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes:** |
| 9027.1000暂 | -气体或烟雾分析仪 | 5 | 17 | 17 | 15 | 台 | | -Gas or smoke analysis apparatus |
| 9027.1000暂 10 | 用于连续操作的气体检测器[可用于出口管制的化学品或有机化合物(含有磷、硫、氟或氯,其浓度低于0.3mg/m³)的检测,或为检测受抑制的胆碱酯酶的活性而设计] | 5 | 17 | 17 | 17 | 台 | 3 | Used in continuously operating gas tester [for testing chemicals or organic compounds under export control (containing phosphor, sulfur, fluorine or chlorine with concentration lower than 0.3mg/m³) or for testing the activity of cholinesterase under control] |
| 9027.1000暂 90 | 其他气体或烟雾分析仪 | 5 | 17 | 17 | 17 | 台 | | Other gas or smoke analysis apparatus |
| | -色谱仪及电泳仪: | | | | | | | -Chromatographs and electrophoresis instruments: |
| | ---色谱仪: | | | | | | | ---Chromatographs instruments: |
| 9027.2011 | ----气相色谱仪 | 0 | 17 | 17 | 17 | 台 | | ----Gas chromatographs instruments |
| 9027.2012 | ----液相色谱仪 | 0 | 17 | 17 | 17 | 台 | | ----Liquid chromatosraphs instruments |
| 9027.2019 | ----其他 | 0 | 17 | 17 | 17 | 台 | | ----Other |
| 9027.2020 | ---电泳仪 | 0 | 17 | 17 | 17 | 台 | | ---Electrophoresis instruments |
| 9027.3000 | -使用光学射线(紫外线、可见光、红外线)的分光仪、分光光度计及摄谱仪 | 0 | 17 | 17 | 17 | 台 | | -Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) |
| 9027.5000 | -使用光学射线(紫外线、可见光、红外线)的其他仪器及装置 | 0 | 17 | 17 | 17 | 台 | | -Other instruments and apparatus using optical radiations (UV, visible, IR) |
| | -其他仪器及装置: | | | | | | | -Other instruments and apparatus: |
| | ---质谱仪: | | | | | | | ---Mass spectrograph: |
| 9027.8011 | ----集成电路生产用氦质谱检漏台 | 0 | 17 | 17 | 17 | 台 | | ----Integrated circuit belium spectra leak detectors |
| 9027.8012 | ----质谱联用仪 | 0 | 17 | 17 | 17 | 台 | | ----Mass spectrometer |
| 9027.8019 | ----其他 | 0 | 17 | 17 | 15 | 台 | | ----Other |
| 9027.8019 10 | $UF_6$ 质谱仪/离子源(能从 $UF_6$ 气流中在线取得供料、产品或尾料样品谱仪) | 0 | 17 | 17 | 17 | 台 | 3 | $UF_6$ mass spectrographs/ion sources (capable of online taking samples of charging gas, product gas or tail gas from $UF_6$ flow) |
| 9027.8019 20 | 测大于230质量单位离子质谱仪(分辨率高于2/230) | 0 | 17 | 17 | 17 | 台 | 3 | Ion mass spectrographs (resolution>2/230) |
| 9027.8019 90 | 其他质谱仪 | 0 | 17 | 17 | 17 | 台 | | Other mass spectrograph |
| | ---其他: | | | | | | | ---Other: |
| 9027.8091 | ----曝光表 | 11.7,9.3 | 70 | 17 | 17 | 个 | | ----Exposure meters |
| 9027.8099 | ----其他 | 0 | 17 | 17 | 17 | 台 | | ----Other |
| 9027.9000 | -检镜切片机;零件、附件 | 0 | 17 | 17 | 15 | 千克 | | -Microtomes; parts and accessories |
| **90.28** | **生产或供应气体、液体及电力用的计量仪表,包括它们的校准仪表:** | | | | | | | **Gas, liquid or electricity supply or production meters, including calibrating meters therefor:** |
| | -气量计: | | | | | | | -Gas meters: |
| 9028.1010 | ---煤气表 | 10 | 30 | 17 | 15 | 个 | | ---Coal gas meters |
| 9028.1090 | ---其他 | 10 | 30 | 17 | 15 | 个 | | ---Other |
| | -液量计: | | | | | | | -Liquid meters: |
| 9028.2010 | ---水表 | 10 | 30 | 17 | 15 | 个 | | ---Water meters |
| 9028.2090 | ---其他 | 10 | 30 | 17 | 15 | 个 | | ---Other |

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|---|---|---|---|---|---|---|---|---|
| | -电量计： | | | | | | | -Electricity meters： |
| | ---电度表： | | | | | | | ---Watt-hour meter： |
| 9028.3011 | ----单相感应式 | 7.5,5 | 30 | 17 | 17 | 个 | | ----Single- phase inductions type |
| 9028.3012 | ----三相感应式 | 7.5,5 | 30 | 17 | 17 | 个 | | ----Threephase inductions type |
| 9028.3013 | ----单相电子式(静止式) | 7.5,5 | 30 | 17 | 17 | 个 | | ----Single-phase induction type(motionless type) |
| 9028.3014 | ----三相电子式(静止式) | 7.5,5 | 30 | 17 | 17 | 个 | | ----Three-phase induction type(motionless type) |
| 9028.3019 | ----其他 | 7.5,5 | 30 | 17 | 17 | 个 | | ----Other |
| 9028.3090 | ---其他 | 7.5,5 | 30 | 17 | 17 | 个 | | ---Other |
| | -零件、附件： | | | | | | | -Parts and accessories： |
| 9028.9010 | ---工业用 | 6.3,4.2 | 30 | 17 | 15 | 千克 | | ---For technical use |
| 9028.9090 | ---其他 | 6.3,4.2 | 50 | 17 | 15 | 千克 | | ---Other |
| **90.29** | **转数计、产量计数器、车费计、里程计、步数计及类似仪表；速度计及转速表，税目90.14及90.15的仪表除外；频闪观测仪：** | | | | | | | **Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes:** |
| | -转数计、产量计数器、车费计、里程计、步数计及类似仪表： | | | | | | | -Revolution counters, production counters, taximeters, mileometers, pedometers and the like： |
| 9029.1010 | ---转数计 | 15 | 50 | 17 | 15 | 个 | | ---Revolution counters |
| 9029.1020 | ---车费计、里程计 | 15 | 35 | 17 | 15 | 个 | | ---Taximeters and mileometers |
| 9029.1090 | ---其他 | 15 | 35 | 17 | 15 | 个 | | ---Other |
| | -速度计及转速表，频闪观测仪： | | | | | | | -Speed indicators and tachometers; stroboscopes： |
| 9029.2010 | ---车辆用速度计 | 10 | 35 | 17 | 17 | 个 | | ---Speed indicators for motor vehicles |
| 9029.2090 | ---其他 | 10 | 35 | 17 | 17 | 个 | | ---Other |
| 9029.9000 | -零件、附件 | 6 | 35 | 17 | 15 | 千克 | | -Parts and accessories |
| **90.30** | **示波器、频谱分析仪及其他用于电量测量或检验的仪器和装置，但不包括税目90.28的各种仪表；α射线、β射线、γ射线、X射线、宇宙射线或其他离子射线的测量或检验仪器及装置：** | | | | | | | **Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations:** |
| 9030.1000 | -离子射线的测量或检验仪器及装置 | 4.2,3.3 | 20 | 17 | 17 | 台 | | -Instruments and apparatus for measuring or detecting ionizing radiations |
| | -示波器： | | | | | | | -Oscilloscopes and oscillographs： |
| 9030.2010 | ---测试频率在300兆赫兹以下的通用示波器 | 6,4 | 80 | 17 | 17 | 台 | | ---For general use, of test frequency less than 300 MHz |
| 9030.2090 | ---其他 | 3.8,2.5 | 20 | 17 | 17 | 台 | | ---Other |
| | -检测电压、电流、电阻或功率的其他仪器及装置： | | | | | | | -Other instruments and apparatus, for measuring or checking voltage, current, resistance or power： |
| | --万用表，不带记录装置： | | | | | | | --Multimeters without a recording device： |
| 9030.3110 | ---量程在五位半及以下的数字万用表 | 11.3,7.5 | 130 | 17 | 17 | 台 | | ---Digital, of measuring range of 5.5 or less |
| 9030.3190 | ---其他 | 3.8,2.5 | 20 | 17 | 17 | 台 | | ---Other |
| 9030.3200 | --万用表，带记录装置 | 6.7,5.3 | 20 | 17 | 17 | 台 | | --Multimeters with a recording device |
| | --其他，不带记录装置： | | | | | | | --other without a recording device： |
| 9030.3310 | ---量程在五位半及以下的数字电流表、电压表 | 13.1,11.3 | 130 | 17 | 17 | 台 | | ---Digital ammeters or voltmeters. of measuing rang of 5.5or less |
| 9030.3320 | ---电阻测试仪 | 14 | 80 | 17 | 17 | 台 | | ---Resistnace measaring instruments |
| 9030.3390 | ---其他 | 7.9,6.8 | 20 | 17 | 17 | 台 | | ---Other |
| 9030.3900 | --其他，带记录装置 | 6.7,5.3 | 20 | 17 | 17 | 台 | | --Other with a recordins device |

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|---|---|---|---|---|---|---|---|---|
| | -通讯专用的其他仪器及装置(例如,串音测试器、增益测量仪、失真度表、噪声计): | | | | | | | -Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers): |
| 9030.4010 | ---测试频率在12.4千兆赫兹以下的数字式频率计 | 0 | 80 | 17 | 17 | 台 | | ---Digital frequency meters, of test frequency less than 12.4 GHz |
| 9030.4090 | ---其他 | 0 | 20 | 17 | 17 | 台 | | ---Other |
| | -其他仪器及装置: | | | | | | | -Other instruments and apparatus: |
| 9030.8200 | --测试或检验半导体晶片或器件用 | 0 | 20 | 17 | 17 | 台 | | --For measuring or checking semiconductor wafers or devices |
| | --其他,带有记录装置: | | | | | | | --Other, with a recording device: |
| 9030.8410 | ---电感及电容测试仪 | 8.3,6.7 | 80 | 17 | 17 | 台 | | ---For measuring inductances or capacitances |
| 9030.8490 | ---其他 | 6.7,5.3 | 20 | 17 | 17 | 台 | | ---Other |
| | --其他: | | | | | | | --Other: |
| 9030.8910 | ---电感及电容测试仪 | 11.7,9.3 | 80 | 17 | 15 | 台 | | ---For measuring inductances or capacitances |
| 9030.8990 | ---其他 | | 20 | 17 | 15 | 台 | | ---Other |
| 9030.8990 10 | 中子探测和测量仪表(专用于测定核反应堆堆芯内中子通量的) | 6.7,5.3 | 20 | 17 | 15 | 台 | 3 | Neutron detection and measurement instruments (used exclusively to measure the neutron flux of the reactor cores) |
| 9030.8990 90 | 其他电量的测量或检验仪器及装置(未装有记录装置的) | 6.7,5.3 | 20 | 17 | 15 | 台 | | Other instruments and apparatus for measuring or checking electrical quantities (without a recording device) |
| 9030.9000 | -零件、附件 | 0 | 17 | 17 | 15 | 千克 | | -Parts and accessories |
| 9030.9000 01 | 检测半导体晶片及器件的仪器零件(包括附件) | 0 | 17 | 17 | 15 | 千克 | | Parts of instruments for measuring or checking semiconductor wafers or devices |
| 9030.9000 02 | ITA产品用的印刷电路组件(包括外接组件,如符合PCMCIA标准的卡) | 0 | 17 | 17 | 15 | 千克 | | Printed circuit components for products falling within the ITA(including such components for external connections such as cards that conform to the PCMCLA standard) |
| 9030.9000 90 | 税目90.30所属货品的零件及附件 | 5.8,4.7 | 17 | 17 | 15 | 千克 | | Parts and accessories of goods of heading 90.30 |
| **90.31** | **本章其他税目未列名的测量或检验仪器、器具及机器;轮廓投影仪:** | | | | | | | **Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors:** |
| 9031.1000 | -机械零件平衡试验机 | | 17 | 17 | 15 | 台 | | -Machines for balancing mechanical parts |
| 9031.1000 10 | 陀螺动态平衡测试仪 | 5.8,4.7 | 17 | 17 | 15 | 台 | 3 | Gyro dynamic balancing testers |
| 9031.1000 90 | 其他机械零件平衡试验机 | 5.8,4.7 | 17 | 17 | 15 | 台 | | Other machines for balancing mechanical parts |
| 9031.2000 | -试验台 | 7 | 17 | 17 | 15 | 台 | | -Test benches |
| 9031.2000 10 | 陀螺/马达运转试验台 | 7 | 17 | 17 | 15 | 台 | 3 | Gyro/motor running test-benches |
| 9031.2000 20 | 加速度表测试台 | 7 | 17 | 17 | 15 | 台 | 3 | Accelerometer test-benches |
| 9031.2000 30 | 试车台(能试推力>90kN火箭发动机的或同时测量三个推力分量的) | 7 | 17 | 17 | 15 | 台 | 3 | Testbed (capable of testing rocket engine with a thrust>90kN or testing three individual thrust forces at the same time) |
| 9031.2000 40 | 惯性平台测试台(测试平台包括高精度离心机和转台) | 7 | 17 | 17 | 15 | 台 | 3 | Inertial platform test-benches (including high-precision centrifuge and turntable) |
| 9031.2000 90 | 其他试验台 | 7 | 17 | 17 | 15 | 台 | | Other test benches |
| | -其他光学仪器及器具: | | | | | | | -Other optical instruments and appliances: |
| 9031.4100 | --制造半导体器件时检验半导体晶片、器件或检测光掩模或光栅用 | 0 | 17 | 17 | 17 | 台 | | --For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices: |
| | --其他: | | | | | | | --Other: |
| 9031.4910[暂] | ---轮廓投影仪 | 5 | 20 | 17 | 17 | 台 | | ---Profile proiecters |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9031.4920 | ---光栅测量装置 | 0 | 17 | 17 | 17 | 台 | | ---Measuring grating device |
| 9031.4990 | ---其他 | 0 | 17 | 17 | 15 | 台 | | ---Other |
| 9031.4990 10 | 光盘质量在线检测仪及离线检测仪 | 0 | 17 | 17 | 17 | 台 | | Automatic inspection detectors (AID) for CD production |
| 9031.4990 90 | 其他光学测量或检验仪器和器具(第九十章其他编号未列名的) | 0 | 17 | 17 | 17 | 台 | | Other measuring or checking optical instruments and appliances, not elsewhere specified or included in chapter 90 |
| | -其他仪器、器具及机器: | | | | | | | -Other instruments, appliances and machines: |
| 9031.8010 | ---光纤通信及光纤性能测试仪 | 5 | 17 | 17 | 17 | 台 | | ---Optical telecommunication and optical fibre performance testing instruments |
| 9031.8020 | ---坐标测量仪 | 5 | 17 | 17 | 17 | 台 | | ---Coordinate measuring machine |
| | ---无损探伤检测仪器(射线探伤仪除外): | | | | | | | ---Apparatus for exaninations, without damaging structure (other than apparatus for radiological examinations): |
| 9031.8031 | ----超声波探伤检测仪 | 5 | 17 | 17 | 17 | 台 | | ----Apparatus for ultrasonic examinations |
| 9031.8032 | ----磁粉探伤检测仪 | 5 | 17 | 17 | 17 | 台 | | ----Apparatus for magnetic examinations |
| 9031.8033[暂] | ----涡流探伤检测仪 | 3 | 17 | 17 | 17 | 台 | | ----Apparatus for eddy examinations |
| 9031.8039 | ----其他 | 5 | 17 | 17 | 17 | 台 | | ----Other |
| 9031.8090 | ---其他 | | 17 | 17 | 17 | 台 | | ---Other |
| 9031.8090 10 | 惯性测量单元测试仪 | 5 | 17 | 17 | 17 | 台 | 3 | Inertial measurement unit testers |
| 9031.8090 20 | 陀螺调谐测试仪 | 5 | 17 | 17 | 17 | 台 | 3 | Gyro tuning testers |
| 9031.8090[暂] 30 | 跑道摩擦系数测试仪 | 3 | 17 | 17 | | 台 | | Runway friction coefficient testers |
| 9031.8090[暂] 40 | 音频生命探测仪 | 2 | 17 | 17 | | 台 | | Audio life detection instrument |
| 9031.8090[暂] 50 | 音视频生命探测仪 | 2 | 17 | 17 | | 台 | | Audio and video life detection instrument |
| 9031.8090[暂] 60 | 集成电路测试分选设备 | 2 | 17 | 17 | | 台 | | Integrated circuit testing and sorting equipment |
| 9031.8090 90 | 其他测量,检验仪器,器具及机器(指第90章其他编号未列名的) | 5 | 17 | 17 | 17 | 台 | | Other measuring or checking instruments, appliances and machines (not elsewhere specified or included in Chapter 90) |
| 9031.9000 | -零件、附件 | 0 | 17 | 17 | 15 | 千克 | | -Parts and accessories |
| 9031.9000 20 | 惯性测量单元稳定元件加工夹具 | 0 | 17 | 17 | 15 | 千克 | 3 | Processing clamps for stabling element of inertial measurement unit |
| 9031.9000 30 | 惯性平台平衡夹具 | 0 | 17 | 17 | 15 | 千克 | 3 | Inertial platform balancing clamps |
| 9031.9000 90 | 编号9031的仪器及器具的其他零件(第90章其他编号未列名的) | 0 | 17 | 17 | 15 | 千克 | | Other parts of instruments, appliances and machines of heading No. 90.31, not elsewhere specified or included in chapter 90 |
| **90.32** | **自动调节或控制仪器及装置:** | | | | | | | **Automatic regulating or controlling instruments and apparatus:** |
| 9032.1000 | -恒温器 | 7 | 17 | 17 | 17 | 台 | | -Thermostats |
| 9032.2000 | -恒压器 | 5.8,4.7 | 17 | 17 | 17 | 台 | | -Manostats |
| | -其他仪器及装置: | | | | | | | -Other instruments and apparatus: |
| 9032.8100 | --液压或气压的 | 5.8,4.7 | 17 | 17 | 17 | 台 | | --Hydraulic or pneumatic |
| | --其他: | | | | | | | --Other: |
| | ---列车自动控制系统(ATC)车载设备: | | | | | | | ---Automatic control systems(ATC)for train apparatus: |
| 9032.8911 | ----列车自动防护系统(ATP)车载设备 | 7 | 17 | 17 | 17 | 台 | | ----Automatic protective systems(ATP)for train apparatus |
| 9032.8912 | ----列车自动运行系统(ATO)车载设备 | 7 | 17 | 17 | 17 | 台 | | ----Automatic motion systems(ATO)for train apparatus |
| 9032.8919 | ----其他 | 7 | 17 | 17 | 17 | 台 | | ----Other |
| 9032.8990 | ---其他 | | 17 | 17 | 17 | 台 | | ---Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9032.8990暂 10 | 具有可再生能源和智能电网应用的自动电压和电流调节器;非液压或气压的自动调控流量、液位和湿度的仪器(自动控制、调节装置) | 5 | 17 | 17 | 17 | 台 | | With renewable energy and smart grid application of the automatic voltage and current regulator; instrument non hydraulic or pneumatic automatic control flow, liquid level and humidity (automatic control device) |
| 9032.8990暂 20 | 组合喷气发动机的燃烧调节装置(自动控制、调节装置) | 7 | 17 | 17 | 17 | 台 | 3 | Combustion adjusting device for combined jet engine (automatic control and regulating devices) |
| 9032.8990暂 30 | 三坐标测量机用自动控制柜 | 3 | 17 | 17 | 17 | 台 | | Automatic control cabinet with three coordinate measuring machine |
| 9032.8990暂 40 | 飞机自动驾驶系统(包括自动驾驶、电子控制飞行、自动故障分析、警告系统配平系统及推力监控设备及其相关仪表) | 1 | 17 | 17 | 17 | 台 | | The aircraft autopilot system (including automatic driving, electronic control flight, automatic fault analysis and warning system trim system and thrust monitoring equipment and instrumentation) |
| 9032.8990暂 50 | 机床用成套数控伺服装置(包括 CNC 操作单元,带有配套的伺服放大器和伺服电机) | 3 | 17 | 17 | 17 | 台 | | With complete sets of CNC servo device for machine tools (including CNC operating unit, with supporting servo amplifier and servo motor) |
| 9032.8990暂 60 | 电喷点火程序控制单元(自动控制、调节装置) | 3 | 17 | 17 | 17 | 台 | | EFI ignition program control unit (automatic control and regulation device) |
| 9032.8990暂 70 | 印刷机用成套数控伺服传动装置(包括运动控制器或可编程序自动控制器、人机界面单元,带有配套的伺服驱动器和伺服电机) | 3 | 17 | 17 | 17 | 台 | | Printing machine with complete sets of numerical control servo drive device (including motion controller or automatic programmable controller, man-machine interface unit, servo drive and servo motor) that contains form a complete set |
| 9032.8990暂 80 | 纯电动或混合动力汽车用电机控制器总成(自动控制、调节装置) | 4 | 17 | 17 | 17 | 台 | | Pure electric or hybrid cars with motor controller assembly, automatic control, adjusting device) |
| 9032.8990 90 | 其他自动调节或控制仪器及装置 | 7 | 17 | 17 | 17 | 台 | | Other automatic regulating or controlling instruments and devices |
| 9032.9000 | -零件、附件 | | 17 | 17 | 17 | 千克 | | -Parts and accessories |
| 9032.9000暂 01 | 飞机自动驾驶系统的零件(包括自动驾驶、电子控制飞行、自动故障分析、警告系统配平系统及推力监控设备及其相关仪表的零件) | 1 | 17 | 17 | 17 | 千克 | | Parts of automatic pilotting systems for aircraft (including instruments of automatic pilotting, electronic flight control, automatic failure analysis, warning systems balancing system and thrust monitoring equipment and in struments and meters) |
| 9032.9000 90 | 其他自动调节或控制仪器零件、附件 | 5 | 17 | 17 | 17 | 千克 | | Other parts and acessories of automatic regulating or controlling instruments |
| **90.33** | **第九十章所列机器、器具、仪器或装置用的本章其他税目未列名的零件、附件:** | | | | | | | **Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90:** |
| 9033.0000 | 第九十章所列机器、器具、仪器或装置用的本章其他税目未列名的零件、附件 | | 17 | 17 | 17 | 千克 | | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 |
| 9033.0000暂 10 | 用于90章环境产品的其他税目未列名的零件、附件:(太阳能定日镜、9015.80的商品,90.26的商品,90.27的商品(9027.8011和9027.8091除外),9031.49的商品,测振仪,手振动仪,可再生能源和智能电网应用的自动电压和电流调节器,自动调控流量、液位和湿度的仪器) | 5 | 17 | 17 | 17 | 千克 | | Chapter 90 environmental products used for the other items not listed parts, accessories: (solar heliostat, 9015.80, 90.26 of goods, the goods 90.27 (except 9027.8011 and 9027.8091), 9031.49 goods, vibration, hand vibration meter, renewable energy and smart grid applications of automatic voltage and current regulator, automatic regulation and control flow, liquid level instruments and humidity) |
| 9033.0000 90 | 第90章其他编号未列名零、附件(指第90章所列机器、器具、仪器或装置用) | 6 | 17 | 17 | 17 | 千克 | | Chapter 90 other number their zero, attachment (refer to chapter 90 listed machines, apparatus, instruments and devices) |

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## 第九十一章
## 钟表及其零件

## Chapter 91
## Clocks and watches and parts thereof

**注释：**

一、本章不包括：

（一）钟表玻璃及钟锤（按其构成材料归类）；

（二）表链（根据不同情况，归入税目 71.13 或 71.17）；

（三）第十五类注释二所规定的贱金属制通用零件（第十五类）、塑料制的类似品（第三十九章）及贵金属或包贵金属制的类似品（一般归入税目 71.15）；但钟、表发条则应作为钟、表的零件归类（税目 91.14）；

（四）轴承滚珠（根据不同情况，归入税目 73.26 或 84.82）；

（五）税目 84.12 的物品，不需擒纵器可以工作的；

（六）滚珠轴承（税目 84.82）；

（七）第八十五章的物品，本身未组装在或未与其他零件组装在钟、表机芯内，也未组装成专用于或主要用于钟、表机芯零件的（第八十五章）。

二、税目 91.01 仅包括表壳完全以贵金属或包贵金属制的表，以及用贵金属或包贵金属与税目 71.01 至 71.04 的天然、养殖珍珠或宝石、半宝石（天然、合成或再造）合制的表。用贱金属上镶嵌贵金属制成表壳的表应归入税目 91.02。

三、本章所称“表芯”，是指由摆轮及游丝、石英晶体或其他能确定时间间隔的装置来进行调节的机构，并带有显示器或可装机械指示器的系统。表芯的厚度不超过 12 毫米，长、宽或直径不超过 50 毫米。

四、除注释一另有规定的以外，钟、表的机芯及其他零件，既适用于钟或表，又适用于其他物品（例如精密仪器）的，均应归入本章。

**Notes：**

1. This Chapter does not cover：
   (a) Clock or watch glasses or weights (classified according to their constituent material)；
   (b) Watch chains (heading No. 71.13 or 71.17, as the case may be)；
   (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15)；clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14)；
   (d) Bearing balls (heading No. 73.26 or 84.82, as the case may be)；
   (e) Articles of heading No. 84.12 constructed to work without an escapement；
   (f) Ball bearings (heading No. 84.82)；
   (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semiprecious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression “watch movements” means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **91.01** | **手表、怀表及其他表，包括秒表，表壳用贵金属或包贵金属制成的：** | | | | | | | **Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal：** |
| | -电力驱动的手表，不论是否附有秒表装置： | | | | | | | -Wrist-watches, electrically operated whether or not incorporating a stop-watch facility： |
| 9101.1100 | --仅有机械指示器的 | 11 | 100 | 17 | 13 | 只 | | --With mechanical display only |
| | --其他： | | | | | | | --Other： |
| 9101.1910 | ---仅有光电显示器的 | 16 | 100 | 17 | 13 | 只 | | ---With optoelectronic display only |
| 9101.1990 | ---其他 | 15 | 100 | 17 | 13 | 只 | | ---Other |
| | -其他手表，不论是否附有秒表装置： | | | | | | | -Other wrist-watches, whether or not incorporating a stop-watch facility： |
| 9101.2100 | --自动上弦的 | 11 | 80 | 17 | | 只 | | --Automatic winding |
| 9101.2100 10 | 含濒危动物皮自动上弦贵金属机械手表（表壳用贵金属或包贵金属制成的） | 11 | 80 | 17 | | 只 | EF | Mechanical-watches of precious metal, containing endangered animals skins, automatic winding (with case of precious metal or of metal clad with precious metal) |
| 9101.2100 90 | 其他自动上弦贵金属机械手表（表壳用贵金属或包贵金属制成的） | 11 | 80 | 17 | 13 | 只 | | Other mechanical-watches of precious metal, automatic winding (with case of precious metal or of metal clad with precious metal) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9101.2900 | --其他 | 15 | 80 | 17 | | 只 | | --Other |
| 9101.2900 10 | 含濒危动物皮非自动上弦贵金属机械手表(表壳用贵金属或包贵金属制成的) | 15 | 80 | 17 | | 只 | EF | Mechanical-watches of precious metal, containing endangered animals skins, non-automatic winding, (with case of precious metal or of metal clad with precious metal) |
| 9101.2900 90 | 其他非自动上弦贵金属机械手表(表壳用贵金属或包贵金属制成的) | 15 | 80 | 17 | 13 | 只 | | Other mechanical-watches of precious metal, non-automatic winding, (with case of precious metal or metalclad with precious meta) |
| | -其他: | | | | | | | -Other: |
| 9101.9100 | --电力驱动的 | 15 | 100 | 17 | 13 | 只 | | --Electrically operated |
| 9101.9900 | --其他 | 20 | 80 | 17 | 13 | 只 | | --Other |
| **91.02** | **手表、怀表及其他表,包括秒表,但税目91.01的货品除外:** | | | | | | | **Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01:** |
| | -电力驱动的手表,不论是否附有秒表装置: | | | | | | | -Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: |
| 9102.1100 | --仅有机械指示器的 | 12.5 | 100 | 17 | 13 | 只 | | --With mechanical display only |
| 9102.1200 | --仅有光电显示器的 | 23 | 100 | 17 | 13 | 只 | | --With optoelectronic clisplay only |
| 9102.1900 | --其他 | 15 | 100 | 17 | 13 | 只 | | --Other |
| | -其他手表,不论是否装有秒表装置: | | | | | | | -Other wrist-watches, whether or not incorporating a stop-watch facility: |
| 9102.2100 | --自动上弦的 | 11 | 80 | 17 | | 只 | | --Automatic winding |
| 9102.2100 10 | 含濒危动物皮其他自动上弦的机械手表(用贵金属或包贵金属制壳的除外) | 11 | 80 | 17 | | 只 | EF | Mechanical-watches, containing endangered animals skins, automatic winding(other than with case of precious metal or metal clad with precious metal) |
| 9102.2100 90 | 其他自动上弦的机械手表(用贵金属或包贵金属制壳的除外) | 11 | 80 | 17 | 13 | 只 | | Other mechanical-watches, automatic winding (other than with case of precious metal or of metal clad with precious metal) |
| 9102.2900 | --其他 | 15 | 80 | 17 | | 只 | | --Other |
| 9102.2900 10 | 含濒危动物皮其他非自动上弦机械手表(用贵金属或包贵金属制壳的除外) | 15 | 80 | 17 | | 只 | EF | Othe mechanical-watches, containing endangered animals skins, non-automatic winding(other than with case of precious metal or of metal clad with precious metal) |
| 9102.2900 90 | 其他非自动上弦的机械手表(用贵金属或包贵金属制壳的除外) | 15 | 80 | 17 | 13 | 只 | | Other mechanical - watches, non-automatic winding, (other than with case of precious metal or metalclad with precious metal) |
| | -其他: | | | | | | | -Other: |
| 9102.9100 | --电力驱动的 | 15 | 100 | 17 | 13 | 只 | | --Electrically operated |
| 9102.9900 | --其他 | 20 | 80 | 17 | 13 | 只 | | --Other |
| **91.03** | **以表芯装成的钟,但不包括税目91.04的钟:** | | | | | | | **Clocks with watch movements, excluding clocks of heading No. 91.04:** |
| 9103.1000 | -电力驱动的 | 23 | 100 | 17 | 13 | 只 | | -Electrically operated |
| 9103.9000 | -其他 | 20 | 100 | 17 | 13 | 只 | | -Other |
| **91.04** | **仪表板钟及车辆、航空器、航天器或船舶用的类似钟:** | | | | | | | **Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels:** |
| 9104.0000 | 仪表板钟及车辆、航空器、航天器或船舶用的类似钟 | 10 | 100 | 17 | 13 | 只 | | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels |
| **91.05** | **其他钟:** | | | | | | | **Other clocks:** |
| | -闹钟: | | | | | | | -Alarm clocks: |
| 9105.1100 | --电力驱动的 | 23 | 100 | 17 | 13 | 只 | | --Electrically operated |
| 9105.1900 | --其他 | 20 | 100 | 17 | 13 | 只 | | --Other |
| | -挂钟: | | | | | | | -Wall clocks: |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9105.2100 | --电力驱动的 | 23 | 100 | 17 | 13 | 只 | | --Electrically operated |
| 9105.2900 | --其他 | 20 | 100 | 17 | 13 | 只 | | --Other |
| | -其他: | | | | | | | -Other: |
| | --电力驱动的: | | | | | | | --Electrically operated: |
| 9105.9110 | ---天文钟 | 3 | 8 | 17 | 13 | 只 | | ---Astronomical chronometer |
| 9105.9190 | ---其他 | 23 | 100 | 17 | 13 | 只 | | ---Other |
| 9105.9900 | --其他 | 16 | 100 | 17 | 13 | 只 | | --Other |
| **91.06** | **时间记录器以及测量、记录或指示时间间隔的装置,装有钟、表机芯或同步电动机的(例如,考勤钟、时刻记录器):** | | | | | | | **Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders):** |
| 9106.1000 | -考勤钟、时刻记录器 | 16 | 50 | 17 | 13 | 只 | | -Time-registers; time-recorders |
| 9106.9000 | -其他 | 16 | 50 | 17 | 13 | 只 | | -Other |
| **91.07** | **装有钟、表机芯或同步电动机的定时开关:** | | | | | | | **Time switches with clock or watch movement or with synchronous motor:** |
| 9107.0000 | 装有钟、表机芯或同步电动机的定时开关 | 12 | 50 | 17 | 13 | 个 | | Time switches with clock or watch movement or with synchronous motor |
| **91.08** | **已组装的完整表芯:** | | | | | | | **Watch movements, complete and assembled:** |
| | -电力驱动的: | | | | | | | -Electrically operated: |
| 9108.1100[暂] | --仅有机械指示器或有可装机械指示器的装置的 | 10 | 80 | 17 | 13 | 只 | | --With mechanical display only or with a device to which a mechanical display can be incorporated |
| 9108.1200 | --仅有光电显示器的 | 16 | 80 | 17 | 13 | 只 | | --With optoelectronic display only |
| 9108.1900 | --其他 | 16 | 80 | 17 | 13 | 只 | | --Other |
| 9108.2000 | -自动上弦的 | 16 | 80 | 17 | 13 | 只 | | -Automatic winding |
| | -其他: | | | | | | | -Other: |
| 9108.9010 | ---表面尺寸在33.8毫米及以下 | 16 | 80 | 17 | 13 | 只 | | ---Measuring 33.8mm or less |
| 9108.9090 | ---其他 | 16 | 80 | 17 | 13 | 只 | | ---Other |
| **91.09** | **已组装的完整钟芯:** | | | | | | | **Clock movements, complete and assembled:** |
| 9109.1000 | -电力驱动的 | 16 | 100 | 17 | 13 | 只 | | -Eletrically operated |
| 9109.9000 | -其他 | 16 | 100 | 17 | 13 | 只 | | -Other |
| **91.10** | **未组装或部分组装的完整钟、表机芯(机芯套装件);已组装的不完整钟、表机芯;未组装的不完整钟、表机芯:** | | | | | | | **Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements:** |
| | -表的: | | | | | | | -Of watches: |
| 9110.1100 | --未组装或部分组装的完整机芯(机芯套装件) | 16 | 80 | 17 | 13 | 只 | | --Complete movements, unassembled or partly assembled (movement sets) |
| 9110.1200 | --已组装的不完整表机芯 | 16 | 70 | 17 | 13 | 千克 | | --Incomplete movements, assembled |
| 9110.1900 | --未组装的不完整表机芯 | 16 | 70 | 17 | 13 | 千克 | | --Rough movements |
| | -其他: | | | | | | | -Other: |
| 9110.9010 | ---未组装或部分组装的完整钟芯 | 16 | 100 | 17 | 13 | 千克/只 | | ---Complete movements, unassembled or partly assembled |
| 9110.9090 | ---其他 | 16 | 80 | 17 | 13 | 千克 | | ---Other |
| **91.11** | **表壳及其零件:** | | | | | | | **Watch cases and parts thereof:** |
| 9111.1000 | -贵金属表壳或包贵金属表壳 | 14 | 80 | 17 | | 只 | | -Cases of precious metal or of metal clad with precious metal |
| 9111.1000 10 | 按重量计含金量在80%及以上的黄金表壳 | 14 | 80 | 17 | | 只 | J | Watch-cases of gold, containing 80% or more by weight of gold |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9111.1000 90 | 其他贵金属或包贵金属制的表壳 | 14 | 80 | 17 | 0,13 | 只 | | Other watch-cases of precious metal or of metal clad with precious metal |
| 9111.2000 | -贱金属表壳,不论是否镀金或镀银 | 14 | 80 | 17 | 13 | 只 | | -Cases of base metal, whether or not gold-plated silver-plated |
| 9111.8000 | -其他表壳 | 14 | 80 | 17 | 13 | 只 | | -Other cases |
| 9111.9000 | -零件 | 14 | 80 | 17 | 0,13 | 千克 | | -Parts |
| **91.12** | **钟壳和本章所列其他货品的类似外壳及其零件:** | | | | | | | **Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:** |
| 9112.2000 | -壳 | 14 | 80 | 17 | 13 | 只 | | -Cases |
| 9112.9000 | -零件 | 12 | 80 | 17 | 13 | 千克 | | -Parts |
| **91.13** | **表带及其零件:** | | | | | | | **Watch straps, watch bands and watch bracelets, and parts thereof:** |
| 9113.1000 | -贵金属或包贵金属制 | 20 | 130 | 17 | | 千克 | | -Of precious metal or of metal clad with pecious metal |
| 9113.1000 10 | 按重量计含金量在80%及以上的黄金表带 | 20 | 130 | 17 | | 千克 | J | Gold watch straps, containing 80% or more of gold by weight of gold |
| 9113.1000 90 | 其他贵金属或包贵金属制的表带及零件 | 20 | 130 | 17 | 0,13 | 千克 | | Other watch straps and parts thereof of precious metals or of metal clad with precious metal |
| 9113.2000 | -贱金属制,不论是否镀金或镀银 | 14 | 100 | 17 | 13 | 千克 | | -Of base metal, whether or not gold- plated or silver-plated |
| 9113.9000 | -其他 | 14 | 100 | 17 | | 千克 | | -Other |
| 9113.9000 10 | 濒危动物皮制的表带及其零件 | 14 | 100 | 17 | | 千克 | FE | Watch straps, watch bands and watch bracelets, and parts thereof,of endangered animals skins |
| 9113.9000 90 | 其他非金属制的表带及其零件 | 14 | 100 | 17 | 13 | 千克 | | Other watch straps, watch bands and watch bracelets and parts thereof, of non-metal |
| **91.14** | **钟、表的其他零件:** | | | | | | | **Other clock or watch parts:** |
| 9114.1000 | -发条,包括游丝 | 14 | 50 | 17 | 13 | 千克 | | -Springs, including hair-springs |
| 9114.3000 | -钟面或表面 | 14 | 50 | 17 | 13 | 千克 | | -Dials |
| 9114.4000 | -夹板及横担(过桥) | 14 | 50 | 17 | 13 | 千克 | | -Plates and bridges |
| | -其他: | | | | | | | -Other: |
| 9114.9010 | ---宝石轴承 | 14 | 50 | 17 | 13 | 千克 | | ---Jewel bearings |
| 9114.9090 | ---其他 | 14 | 70 | 17 | 13 | 千克 | | ---Other |

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# 第九十二章
# 乐器及其零件、附件

# Chapter 92
# Musical instruments; parts and accessories of such articles

**注释：**

一、本章不包括：

（一）第十五类注释二所规定的贱金属制通用零件（第十五类）或塑料制的类似品（第三十九章）；

（二）第八十五章或第九十章的传声器、扩大器、扬声器、耳机、开关、频闪观测仪及其他附属仪器、器具或设备，虽用于本章物品但未与该物品组成一体或安装在同一机壳内；

（三）玩具乐器或器具（税目 95.03）；

（四）清洁乐器用的刷子（税目 96.03）；

（五）收藏品或古物（税目 97.05 或 97.06）。

二、用于演奏税目 92.02、92.06 所列乐器的弓、槌及类似品，如果与该乐器一同进口或出口，数量合理，用途明确，应归入有关乐器的相应税目。

税目 92.09 的卡片、盘或卷，即使与乐器一同进口或出口，也不视为该乐器的组成部分，而应作为单独进口或出口的物品对待。

**Notes:**

1. This Chapter does not cover:

(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) Microphones, amplifiers, loudspeakers, headphones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) Toy instruments or apparatus (heading No. 95.03);

(d) Brushes for cleaning musical instruments (heading No. 96.03); or

(e) Collectors' pieces or antiques (heading No. 97.05 or 97.06).

2. Bows and sticks and similar devices used in playing the musical instruments of headings No. 92.02 and 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **92.01** | **钢琴，包括自动钢琴、拨弦古钢琴及其他键盘弦乐器：** | | | | | | | **Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:** |
| 9201.1000 | -竖式钢琴 | 17.5 | 70 | 17 | 17 | 台 | | -Upright pianos |
| 9201.2000 | -大钢琴 | | 70 | 17 | 13 | 台 | | -Grand pianos |
| 9201.2000[暂] 01 | 完税价格≥5万美元的大钢琴 | 1 | 70 | 17 | 17 | 台 | | Grand pianos, duty-paid price≥USD 50000/set |
| 9201.2000 90 | 其他大钢琴 | 17.5 | 70 | 17 | 17 | 台 | | Other grand pianos |
| 9201.9000 | -其他 | 17.5 | 70 | 17 | 17 | 台 | | -Other |
| **92.02** | **其他弦乐器（例如，吉他、小提琴、竖琴）：** | | | | | | | **Other string musical instruments (for example, guitars, violins, harps):** |
| 9202.1000 | -弓弦乐器 | | 70 | 17 | | 只 | | -Played with a bow |
| 9202.1000[暂] 11 | 完税价格≥1.5万美元的含濒危动物皮及濒危木的弓弦乐器 | 1 | 70 | 17 | | 只 | FE | Played with a bow, duty-paid price≥USD 15000/set, containing endangered animals skins and endangered wood |
| 9202.1000 19 | 其他含濒危动物皮及濒危木的弓弦乐器 | 17.5 | 70 | 17 | | 只 | FE | Other played with a bow, containing endangered animals skins and endangered wood |
| 9202.1000[暂] 91 | 完税价格≥1.5万美元的不含野生动物皮弓弦乐器 | 17.5 | 70 | 17 | 13 | 只 | | Played with a bow, duty-paid price≥USD 15000/set, other than endangered animals skins |
| 9202.1000 99 | 其他弓弦乐器 | 17.5 | 70 | 17 | 13 | 只 | | Other played with a bow |
| 9202.9000 | -其他 | 17.5 | 70 | 17 | | 只 | | -Other |
| 9202.9000 10 | 含濒危物种成分的其他弦乐器 | 17.5 | 70 | 17 | | 只 | FE | Other played with a bow, containing endangered species composition |
| 9202.9000 90 | 其他弦乐器 | 17.5 | 70 | 17 | 13 | 只 | | Other string musical instruments |
| **92.05** | **管乐器（例如，键盘管风琴、手风琴、单簧管、小号、风笛），但游艺场风琴及手摇风琴除外：** | | | | | | | **Wind musical instruments (for example keyboard pipe organs, accordions, clarinets, trumpets, bag pipes) other than fairground or gans and mechanical street organs:** |
| 9205.1000 | -铜管乐器 | | 70 | 17 | 13 | 只 | | -Brass-wind instruments |
| 9205.1000[暂] 01 | 完税价格≥2000美元的铜管乐器 | 1 | 70 | 17 | 13 | 只 | | Brass-wind instruments, duty-paid price≥USD 2000/set |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9205.1000 90 | 其他铜管乐器 | 17.5 | 70 | 17 | 13 | 只 | | Other brass-wind instruments |
| | -其他: | | | | | | | -Other: |
| 9205.9010 | ---键盘管风琴、簧风琴及类似乐器(包括游离金属簧片键盘乐器) | 20 | 80 | 17 | 13 | 只 | | ---Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds |
| 9205.9020 | ---手风琴及类似乐器 | 21 | 80 | 17 | 13 | 只 | | ---Accordions and similar instruments |
| 9205.9030 | ---口琴 | 21 | 80 | 17 | 13 | 只 | | ---mouth organs |
| 9205.9090 | ---其他 | | 80 | 17 | 13 | 只 | | ---Other |
| 9205.9090[暂] 01 | 完税价格≥1万美元的其他管乐器(但游艺场风琴及手摇风琴除外) | 1 | 70 | 17 | 13 | 只 | | Other brass-wind instruments, duty-paid price ≥USD 10000/set |
| 9205.9090 90 | 其他管乐器(但游艺场风琴及手摇风琴除外) | 17.5 | 70 | 17 | 13 | 只 | | Other brass-wind instruments (other than fairgrou or gans and mechanical street organs) |
| **92.06** | **打击乐器(例如,鼓、木琴、铙、钹、响板、响葫芦):** | | | | | | | **Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas):** |
| 9206.0000 | 打击乐器(例如,鼓、木琴、铙、钹、响板、响葫芦) | 17.5 | 70 | 17 | | 只 | | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas) |
| 9206.0000 10 | 含濒危动物皮及濒危木的打击乐器(例如,鼓、木琴、钹、响板) | 17.5 | 70 | 17 | | 只 | AFE | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas) containing endangered animal skins and endangered wood |
| 9206.0000 90 | 其他打击乐器(例如,鼓、木琴、钹、响板) | 17.5 | 70 | 17 | 13 | 只 | | Other percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas) |
| **92.07** | **通过电产生或扩大声音的乐器(例如,电风琴、电吉他、电手风琴):** | | | | | | | **Musical instruments, the sound of which is produced or must be amplified electrically (for example, organs, guitars, accordions):** |
| 9207.1000[暂] | -键盘乐器,但手风琴除外 | 15 | 100 | 17 | 13 | 只 | | -Keyboard instruments, other than accordions |
| 9207.9000 | -其他 | 30 | 100 | 17 | 13 | 个 | | -Other |
| **92.08** | **百音盒、游艺场风琴、手摇风琴、机械鸣禽、乐锯及本章其他税目未列名的其他乐器;各种媒诱音响器、哨子、号角、口吹音响信号器:** | | | | | | | **Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments:** |
| 9208.1000 | -百音盒 | 22 | 80 | 17 | 13 | 个 | | -Musical boxes |
| 9208.9000 | -其他 | 22 | 80 | 17 | 13 | 个 | | -Other |
| **92.09** | **乐器的零件(例如百音盒的机械装置)、附件(例如,机械乐器用的卡片、盘及带卷);节拍器、音叉及各种定音管:** | | | | | | | **Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds:** |
| 9209.3000 | -乐器用的弦 | 17.5 | 70 | 17 | 13 | 千克 | | -Musical instrument strings |
| | -其他: | | | | | | | -Other: |
| 9209.9100 | --钢琴的零件、附件 | 17.5 | 70 | 17 | 13 | 千克 | | --Parts and accessories for pianos |
| 9209.9200 | --税目92.02所列乐器的零件、附件 | 17.5 | 70 | 17 | 13 | 千克 | | --Parts and accessories for the musical instruments of heading No. 92.02 |
| 9209.9400[暂] | --税目92.07所列乐器的零件、附件 | 10 | 70 | 17 | 13 | 千克 | | --Parts and accessories for the musical instruments of heading No. 92.07 |
| | --其他: | | | | | | | --Other: |
| 9209.9910 | ---节拍器、音叉及定音管 | 17.5 | 70 | 17 | 13 | 千克 | | ---Metsonomes tuning froks and pitch pipes |
| 9209.9920 | ---百音盒的机械装置 | 17.5 | 70 | 17 | 13 | 千克 | | ---Mechanisms for musicol boxes |
| 9209.9990 | ---其他 | 17.5 | 70 | 17 | 13 | 千克 | | ---Other |

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# 第十九类
# 武器、弹药及其零件、附件

# SECTION XIX
# ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

## 第九十三章
## 武器、弹药及其零件、附件

## Chapter 93
## Arms and ammunition; parts and accessories thereof

**注释：**

一、本章不包括：

（一）第三十六章的货品（例如，火帽、雷管、信号弹）；

（二）第十五类注释二所规定的贱金属制通用零件（第十五类）或塑料制的类似品（第三十九章）；

（三）装甲战斗车辆（税目 87.10）；

（四）武器用的望远镜瞄准具及其他光学装置（第九十章），但安装在武器上或与武器一同进口或出口以备安装在该武器上的除外；

（五）弓、箭、钝头击剑或玩具（第九十五章）；

（六）收藏品及古物（税目 97.05 或 97.06）。

二、税目 93.06 所称“零件”，不包括税目 85.26 的无线电设备及雷达设备。

**Notes:**

1. This Chapter does not cover:

(a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) Armoured fighting vehicles (heading No. 87.10);

(d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

(e) Bows, arrows, fencing foils or toys (Chapter 95);

(f) Collectors' pieces or antiques (heading No. 97.05 or 97.06).

2. In heading No. 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 85.26.

| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **93.01** | **军用武器，但左轮手枪、其他手枪及税目 93.07 的兵器除外：** | | | | | | | **Military weapons, other than revolvers, pistols and the arms of heading No. 93.07:** |
| | -火炮武器（例如，榴弹炮及迫击炮）： | | | | | | | -Artillery weapons (for example, guns, howitzers and mortars): |
| 9301.1010 | --自推进的 | 13 | 80 | 17 | | 座 | | --Self-propelled |
| 9301.1090 | --其他 | 13 | 80 | 17 | | 座 | | --Other |
| 9301.2000 | -火箭发射装置；火焰喷射器；手榴弹发射器；鱼雷发射管及类似发射装置自推进的 | 13 | 80 | 17 | | 个 | | -Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors |
| 9301.9000 | -其他 | 13 | 80 | 17 | | 支 | | -Other |
| **93.02** | **左轮手枪及其他手枪，但税目 93.03 或 93.04 的货品除外：** | | | | | | | **Revolvers and pistols, other than those of heading 93.03 or 93.04:** |
| 9302.0000 | 左轮手枪及其他手枪，但税目 93.03 或 93.04 的货品除外 | 13 | 80 | 17 | | 支 | | Revolvers and pistols, other than those of heading No. 93.03 or 93.04 |
| **93.03** | **靠爆炸药发射的其他火器及类似装置（例如，运动用猎枪及步枪、前装枪、维利式信号枪及其他专为发射信号弹的装置、发射空包弹的左轮手枪和其他手枪、弩枪式无痛捕杀器、抛缆枪）：** | | | | | | | **Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, linethrowing guns):** |
| 9303.1000 | -前装枪 | 13 | 80 | 17 | 13 | 支 | | -Muzzle-loading firearms |
| 9303.2000 | -其他运动、狩猎或打靶用猎枪，包括组合式滑膛来复枪 | 13 | 80 | 17 | 13 | 支 | | -Other sporting, hunting or target shooting shotguns, including combination shotgunrifles |
| 9303.3000 | -其他运动、狩猎或打靶用步枪 | 13 | 80 | 17 | 13 | 支 | | -Other sporting, hunting or target shooting rifles |
| 9303.9000 | -其他 | 13 | 80 | 17 | 13 | 支 | | -Other |
| **93.04** | **其他武器（例如，弹簧枪、气枪、气手枪、警棍），但不包括税目 93.07 的货品：** | | | | | | | **Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07:** |
| 9304.0000 | 其他武器（例如，弹簧枪、气枪、警棍），但不包括税目 93.07 的货品 | 13 | 80 | 17 | 13 | 支 | | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07 |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **93.05** | **税目93.01至93.04所列物品的零件、附件：** | | | | | | | **Parts and accessories of articles of headings No. 93.01 to 93.04:** |
| 9305.1000 | -左轮手枪或其他手枪用 | 13 | 80 | 17 | 0,13 | 千克 | | -Of revolvers or pistols |
| 9305.2000 | -税目93.03的猎枪或步枪用 | 13 | 80 | 17 | 0,13 | 千克 | | -Of shotguns or rifles of heading No. 93.03 |
| | -其他： | | | | | | | -Other: |
| 9305.9100 | --税目93.01的军用武器用 | 13 | 80 | 17 | | 千克 | | --Of military weapons of heading No. 93.01 |
| 9305.9900 | --其他 | 13 | 80 | 17 | 0,13 | 千克 | | --Other |
| **93.06** | **炸弹、手榴弹、鱼雷、地雷、水雷、导弹及类似武器及其零件；子弹、其他弹药和射弹及其零件，包括弹丸及弹垫：** | | | | | | | **Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:** |
| | -猎枪子弹及其零件；气枪弹丸： | | | | | | | -Shotgun cartridges and parts thereof; air gun pellets: |
| 9306.2100 | --猎枪子弹 | 13 | 80 | 17 | 13 | 千克 | | --Cartridges |
| 9306.2900 | --其他 | 13 | 80 | 17 | 13 | 千克 | | --Other |
| | -其他子弹及其零件： | | | | | | | -Other cartridges and parts thereof: |
| 9306.3080 | ---铆接机或类似工具用及弩枪式无痛捕杀器用子弹及其零件 | 13 | 80 | 17 | 0,13 | 千克 | | ---Cartridges for riveting or similar tools or for captivebolt humane killers and parts thereof |
| 9306.3090 | ---其他 | 13 | 80 | 17 | 0,13 | 千克 | | ---Other |
| 9306.9000 | -其他 | 13 | 80 | 17 | | 千克 | | -Other |
| 9306.9000 10 | 两用物项管制的导弹及其零件(能把500千克以上有效载荷投掷到300千米以上的) | 13 | 80 | 17 | | 千克 | 3 | Missiles and parts thereof under contorol of sensitive item (capable of throwing an available load over 500kg beyond 300km) |
| 9306.9000 20 | 运载火箭(能把500千克以上有效载荷投掷到300千米以上的) | 13 | 80 | 17 | | 千克 | 3 | Carrier rockets (capable of throwing an available load over 500kg beyond 300km) |
| 9306.9000 30 | 探空火箭(能把500千克以上有效载荷投掷到300千米以上的) | 13 | 80 | 17 | | 千克 | 3 | Sounding rockets (capable of throwing an available load over 500kg beyond 300km) |
| 9306.9000 40 | 巡航导弹(能把500千克以上有效载荷投掷到300千米以上的) | 13 | 80 | 17 | | 千克 | 3 | Cruise missiles (capable of throwing an available load over 500kg beyond 300km) |
| 9306.9000 90 | 其他弹药和射弹及其零件(包括炸弹、手榴弹、鱼雷、地雷、水雷、导弹等) | 13 | 80 | 17 | 0,13 | 千克 | | Other ammunition and projectiles and parts thereof (including bombs, grenades, torpedoes, mines, missiles) |
| **93.07** | **剑、短弯刀、刺刀、长矛和类似的武器及其零件；刀鞘、剑鞘：** | | | | | | | **Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor:** |
| 9307.0010 | ---军用 | 13 | 80 | 17 | | 千克/件 | | ---For military |
| 9307.0010 10 | 军用刀鞘、剑鞘、濒危动物制 | 13 | 80 | 17 | | 千克/件 | FE | Scabbards and sheaths of endangered animals, for military |
| 9307.0010 90 | 其他军用剑、刀、长矛和类似的武器及其零件(包括刀鞘、剑鞘) | 13 | 80 | 17 | | 千克/件 | | Other swords, cutlasses, lances and similar arms and parts thereof (including scabbards and sheaths), for military |
| 9307.0090 | ---其他 | 13 | 80 | 17 | | 千克/件 | | ---Other |
| 9307.0090 10 | 其他濒危动物制的刀鞘、剑鞘 | 13 | 80 | 17 | | 千克/件 | FE | Scabbards and sheaths of endangered animals |
| 9307.0090 90 | 其他剑、刀、长矛和类似的武器及其零件(包括刀鞘、剑鞘) | 13 | 80 | 17 | | 千克/件 | | Other swords, cutlasses, lances and similar arms and parts thereof (including scabbards and sheaths) |

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# 第二十类
# 杂　项　制　品

# SECTION XX
# MISCELLANEOUS MANUFACTURED ARTICLES

## 第九十四章
## 家具;寝具、褥垫、弹簧床垫、软坐垫及类似的填充制品;未列名灯具及照明装置;发光标志、发光铭牌及类似品;活动房屋

## Chapter 94
## Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

**注释:**

一、本章不包括:

(一)第三十九章、第四十章或第六十三章的充气或充水的褥垫、枕头及坐垫;

(二)落地镜〔例如税目 70.09 的试衣镜(旋转镜)〕;

(三)第七十一章的物品;

(四)第十五类注释二所规定的贱金属制通用零件(第十五类)、塑料制的类似品(第三十九章)或税目 83.03 的保险箱;

(五)冷藏或冷冻设备专用的特制家具(税目 84.18);缝纫机专用的特制家具(税目 84.52);

(六)第八十五章的灯具及照明装置;

(七)税目 85.18、85.19、85.21 或税目 85.25 至 85.28 所列装置专用的特制家具(应分别归入税目 85.18、85.22 或 85.29);

(八)税目 87.14 的物品;

(九)装有税目 90.18 所列牙科用器具或漱口盂的牙科用椅(税目 90.18);

(十)第九十一章的物品(例如,钟及钟壳);

(十一)玩具家具、玩具灯或玩具照明装置(税目 95.03)、台球桌或其他供游戏用的特制家具(税目 95.04)、魔术用的特制家具或中国灯笼及类似的装饰品(电气彩灯串除外)(税目 95.05)。

二、税目 94.01 至 94.03 的物品(零件除外),只适用于落地式的物品。

对下列物品,即使是悬挂的、固定在墙壁上的或叠摞的,仍归入上述各税目:

(一)碗橱、书柜、其他架式家具(包括与将其固定于墙上的支撑物一同报验的单层搁架)及组合家具。

(二)坐具及床。

三、(一)税目 94.01 至 94.03 所列货品的零件,不包括玻璃(包括镜子)、大理石或其他石料以及第六十八章及第六十九章所列任何其他材料的片、块(不论是否切割成形,但未与其他零件组装);

(二)税目 94.04 的货品,如果单独进口或出口,不能作为税目 94.01、94.02 或 94.03 所列货品的零件归类。

**Notes:**

1. This Chapter does not cover:

(a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

(b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) of heading No. 70.09);

(c) Articles of Chapter 71;

(d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading NO. 83.03;

(e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading NO. 84.52);

(f) Lamps or lighting fittings of Chapter 85;

(g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of headings No. 85.19 to 85.21 (heading 85.22) or of headings Nos. 85.25 to 85.28 (heading No. 85.29);

(h) Articles of heading No. 87.14;

(ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading No. 90.18);

(k) Articles of Chapter 91 (for example, clocks and clock cases);

(l) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables or other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05).

2. The articles (other than parts) referred to in headings No. 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture

(b) Seats and beds.

3. (a) In headings No. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 and 69.

(b) Goods described in heading No. 94.04, presented separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

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四、税目94.06所称“活动房屋”，是指在工厂制成成品或制成部件并一同进口或出口，供以后在有关地点上组装的房屋，例如，工地用房、办公室、学校、店铺、工作棚、车房或类似的建筑物。

4. For the purposes of heading No. 94.06, the expression “prefabricated buildings” means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **94.01** | **坐具(包括能作床用的两用椅，但税目94.02的货品除外)及其零件：** | | | | | | | **Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof:** |
| 9401.1000 | -飞机用坐具 | 0 | 100 | 17 | 15 | 个/千克 | | -Seats of a kind used for aircraft |
| | -机动车辆用坐具： | | | | | | | -Seats of a kind used for motor vehicles: |
| 9401.2010 | ---皮革或再生皮革面的 | 10 | 100 | 17 | 15 | 个/千克 | | ---With outer surface of leather or composition leather |
| 9401.2090 | ---其他 | 10 | 100 | 17 | 15 | 个/千克 | | ---Other |
| 9401.3000 | -可调高度的转动坐具 | 0 | 100 | 17 | 15 | 个/千克 | | -Swivel seats with variable height adjustment |
| | -能做床用的两用椅，但庭园坐具或野营设备除外： | | | | | | | -Seats other than garden seats or camping equipment, convertible into beds: |
| 9401.4010 | ---皮革或再生皮革面的 | 0 | 100 | 17 | 15 | 个/千克 | | ---With outer surface of leather or composition leather |
| 9401.4090 | ---其他 | 0 | 100 | 17 | 15 | 个/千克 | | ---Other |
| | -藤、柳条、竹及类似材料制的坐具： | | | | | | | -Seats of cane, osier, bamboo or similar materials: |
| 9401.5200 | --竹制的 | 0 | 100 | 17 | | 个/千克 | AB | --Of bamboo |
| 9401.5300 | --藤制的 | 0 | 100 | 17 | | 个/千克 | AB | --Of rattan |
| 9401.5900 | --其他 | 0 | 100 | 17 | 15 | 个/千克 | AB | --Other |
| | -木框架的其他坐具： | | | | | | | -Other seats, with wooden frames: |
| | --装软垫的： | | | | | | | --Upholstered: |
| 9401.6110 | ---皮革或再生皮革面的 | 0 | 100 | 17 | 15 | 个/千克 | AB | ---With outer surface of leather or composition leather |
| 9401.6190 | ---其他 | 0 | 100 | 17 | 15 | 个/千克 | AB | ---Other |
| 9401.6900 | --其他 | 0 | 100 | 17 | | 个/千克 | | --Other |
| 9401.6900 10 | 其他濒危木框架的坐具 | 0 | 100 | 17 | | 个/千克 | ABEF | Other seats, with endangered wood frames |
| 9401.6900 90 | 其他木框架的坐具(不包括税目9401.1000~9401.5000的坐具) | 0 | 100 | 17 | 15 | 个/千克 | AB | Other seats, with wood frames (other than seats of No. 94011000~94015000) |
| | -金属框架的其他坐具： | | | | | | | -Other seats, with metal frames: |
| | --装软垫的： | | | | | | | --Upholstered: |
| 9401.7110 | ---皮革或再生皮革面的 | 0 | 100 | 17 | 15 | 个/千克 | | ---With outer surface of leather or composition leather |
| 9401.7190 | ---其他 | 0 | 100 | 17 | 15 | 个/千克 | | ---Other |
| 9401.7900 | --其他 | 0 | 100 | 17 | 15 | 个/千克 | | --Other |
| | -其他坐具： | | | | | | | -Other seats: |
| 9401.8010 | ---石制的 | 0 | 100 | 17 | 15 | 个/千克 | | ---Of stone |
| 9401.8090 | ---其他 | 0 | 100 | 17 | | 个/千克 | | ---Other |
| 9401.8090 10 | 其他濒危木制坐具 | 0 | 100 | 17 | | 个/千克 | EF | Other seats of endangered wood |
| 9401.8090 91 | 儿童用汽车安全坐椅 | 0 | 100 | 17 | 15 | 个/千克 | A | Automobile safety seat for children |
| 9401.8090 99 | 其他坐具 | 0 | 100 | 17 | 15 | 个/千克 | | Other seats |
| | -零件： | | | | | | | -Parts: |
| | ---机动车辆用： | | | | | | | ---Of the motor Vehicles: |
| 9401.9011 | ----坐椅调角器 | 10 | 100 | 17 | 15 | 套/千克 | | ----Seat angle requlating devices |
| 9401.9019 | ----其他 | 0 | 100 | 17 | 15 | 千克 | | ----Other |
| 9401.9090 | ---其他 | 0 | 100 | 17 | 15 | 千克 | | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **94.02** | **医疗、外科、牙科或兽医用家具(例如,手术台、检查台、带机械装置的病床、牙科用椅);有旋转、倾斜、升降装置的理发用椅及类似椅;上述物品的零件:** | | | | | | | **Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:** |
| | -牙科、理发及类似用途的椅及其零件: | | | | | | | -Dentists', barbers' or similar chairs and parts thereof: |
| 9402.1010 | ---理发用椅及其零件 | 0 | 100 | 17 | 15 | 个/千克 | | ---Barbers chairs and parts thereof |
| 9402.1090 | ---其他 | 0 | 30 | 17 | 15 | 个/千克 | | ---Other |
| 9402.9000 | -其他 | 0 | 30 | 17 | 15 | 件/千克 | | -Other |
| **94.03** | **其他家具及其零件:** | | | | | | | **Other furniture and parts thereof:** |
| 9403.1000 | -办公室用金属家具 | 0 | 100 | 17 | 15 | 件/千克 | | -Metal furniture of a kind used in offices |
| 9403.2000 | -其他金属家具 | 0 | 100 | 17 | 15 | 件/千克 | | -Other metal furniture |
| 9403.3000 | -办公室用木家具 | 0 | 100 | 17 | | 件/千克 | | -Wooden furniture of a kind used in offices |
| 9403.3000 10 | 濒危木制办公室用木家具 | 0 | 100 | 17 | | 件/千克 | ABFE | Furniture of endangered wood, of a kind used in offices |
| 9403.3000 90 | 其他办公室用木家具 | 0 | 100 | 17 | 15 | 件/千克 | AB | Other wooden furniture of a kind used in offices |
| 9403.4000 | -厨房用木家具 | 0 | 100 | 17 | | 件/千克 | | -Wooden furniture of a kind used in the kitchen |
| 9403.4000 10 | 濒危木制厨房用木家具 | 0 | 100 | 17 | | 件/千克 | ABFE | Furniture of endangered wood, of a kind used in the kitchen |
| 9403.4000 90 | 其他厨房用木家具 | 0 | 100 | 17 | 15 | 件/千克 | AB | Other wooden furniture of a kind used in the kitchen |
| | -卧室用木家具: | | | | | | | -Wooden furniture of a kind used in the bedroom: |
| 9403.5010 | ---红木制 | 0 | 100 | 17 | | 件/千克 | | ---Of rose wood |
| 9403.5010 10 | 卧室用濒危红木制家具 | 0 | 100 | 17 | | 件/千克 | ABFE | Furniture of endangered rose wood, of a kind used in the bedroom |
| 9403.5010 90 | 其他卧室用红木制家具 | 0 | 100 | 17 | 15 | 件/千克 | AB | Other furniture of rose wood, of a kind used in the bedroom |
| | ---其他: | | | | | | | ---Other: |
| 9403.5091 | ----天然漆(大漆)漆木家具 | 0 | 100 | 17 | 15 | 件/千克 | AB | ----Lacquer, lacquer wood furniture |
| 9403.5099 | ----其他 | 0 | 100 | 17 | | 件/千克 | | ----Other |
| 9403.5099 10 | 卧室用其他濒危木家具 | 0 | 100 | 17 | | 件/千克 | ABFE | Furniture of other endangered wood, of a kind used in the bedroom |
| 9403.5099 90 | 卧室用其他木家具 | 0 | 100 | 17 | 15 | 件/千克 | AB | Furniture of other wood, of a kind used in the bedroom |
| | -其他木家具: | | | | | | | -Other wooden furniture: |
| 9403.6010 | ---红木制 | 0 | 100 | 17 | | 件/千克 | | ---Of rose wood |
| 9403.6010 10 | 濒危红木制其他家具(非卧室用) | 0 | 100 | 17 | | 件/千克 | ABFE | Other furniture of rose endangered wood (other than use in the bedroom) |
| 9403.6010 90 | 其他红木制家具(非卧室用) | 0 | 100 | 17 | 15 | 件/千克 | AB | Other furniture of rose wood (use in the bedroom) |
| | ---其他: | | | | | | | ---Other: |
| 9403.6091 | ----天然漆(大漆)漆木家具 | 0 | 100 | 17 | 15 | 件/千克 | AB | ----Lacquer, lacquer wood furniture |
| 9403.6099 | ----其他 | 0 | 100 | 17 | | 件/千克 | | ----Other |
| 9403.6099 10 | 濒危木制其他家具(非卧室用) | 0 | 100 | 17 | | 件/千克 | ABFE | Other furniture of endangered wood(other than use in the bedroom) |
| 9403.6099 90 | 其他木家具(非卧室用) | 0 | 100 | 17 | 15 | 件/千克 | AB | Other furniture of wood(other than use in the bedroom) |
| 9403.7000 | -塑料家具 | 0 | 100 | 17 | 15 | 件/千克 | | -Furniture of plastics |

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|---|---|---|---|---|---|---|---|---|
| | -其他材料制的家具,包括藤、柳条、竹或类似材料制的: | | | | | | | -Furniture of other materials, including cane, osier, bamboo or similar materials: |
| 9403.8200 | --竹制的 | 0 | 100 | 17 | | 件/千克 | AB | --Of bamboo |
| 9403.8300 | --藤制的 | 0 | 100 | 17 | | 件/千克 | AB | --Of rattan |
| | --其他: | | | | | | | ---Other: |
| 9403.8910 | ---柳条及类似材料制的 | 0 | 100 | 17 | 15 | 件/千克 | AB | ---Of osier or similar materials |
| 9403.8920 | ---石制的 | 0 | 100 | 17 | 15 | 件/千克 | | ---Of stone |
| 9403.8990 | ---其他 | 0 | 100 | 17 | 15 | 件/千克 | | ---Other |
| 9403.9000 | -零件 | 0 | 100 | 17 | 15 | 千克 | | -Parts |
| **94.04** | **弹簧床垫;寝具及类似用品,装有弹簧、内部用任何材料填充、衬垫或用海绵橡胶、泡沫塑料制成,不论是否包面(例如,褥垫、棉被、羽绒被、靠垫、坐垫及枕头):** | | | | | | | **Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered:** |
| 9404.1000暂 | -弹簧床垫 | 10 | 100 | 17 | 15 | 个/千克 | | -Mattress supports |
| | -褥垫: | | | | | | | -Mattresses: |
| 9404.2100暂 | --海绵橡胶或泡沫塑料制,不论是否包面 | 10 | 100 | 17 | 15 | 个/千克 | | --Of cellular rubber or plastics, whether or not covered |
| 9404.2100暂 10 | 蔺草包面的垫子(单件面积大于1平方米,无论是否包边) | 10 | 100 | 17 | 15 | 个/千克 | 4ABxy | Mattresses covered with rush (area of single piece>1m$^2$, whether or not edged) |
| 9404.2100暂 90 | 海绵橡胶或泡沫塑料制褥垫(不论是否包面) | 10 | 100 | 17 | 15 | 个/千克 | | Mattresses of foam rubber or foamed plastics (whether or not covered) |
| 9404.2900暂 | --其他材料制 | 10 | 100 | 17 | 17 | 个/千克 | | --Of other materials |
| | -睡袋: | | | | | | | -Sleeping bags: |
| 9404.3010暂 | ---羽毛或羽绒填充的 | 10 | 130 | 17 | | 个/千克 | | ---Stunffed with feathers or down |
| 9404.3010暂 10 | 濒危野禽羽毛或羽绒填充的睡袋 | 10 | 130 | 17 | | 个/千克 | FE | Sleeping bags stuffed with feathers or down of endangered wild birds |
| 9404.3010暂 90 | 其他羽毛或羽绒填充的睡袋 | 10 | 130 | 17 | 17 | 个/千克 | | Sleeping bags, stuffed with other feathers or down |
| 9404.3090暂 | ---其他 | 10 | 100 | 17 | 17 | 个/千克 | | ---Other |
| | -其他: | | | | | | | -Other: |
| 9404.9010暂 | ---羽毛或羽绒填充的 | 10 | 130 | 17 | | 千克 | | ---Stuffed with feathers or down |
| 9404.9010暂 10 | 濒危野禽羽绒和羽毛填充其他寝具(含类似品) | 10 | 130 | 17 | | 千克 | EF | Other articles of bedding and similar furnishing, stuffed with feathers of down of endangered wild birds |
| 9404.9010暂 90 | 其他羽绒和羽毛填充的其他寝具(含类似品) | 10 | 130 | 17 | 17 | 千克 | | Other articles of bedding and similar furnishing, stuffed with pther feathers of down |
| 9404.9020暂 | ---兽毛填充的 | 10 | 130 | 17 | | 千克 | | ---Stuffed with animal hair |
| 9404.9020暂 10 | 濒危兽毛填充的寝具(用野生兽毛填充的,含盖被及类似品) | 10 | 130 | 17 | | 千克 | EF | Articles of bedding, stuffed with endangered wild animal hair(including quilt and similar furnishing) |
| 9404.9020暂 90 | 其他兽毛填充的其他寝具(含类似品) | 10 | 130 | 17 | 17 | 千克 | | Articles of bedding and similar furnishing, stuffed with other animal hair |
| 9404.9030暂 | ---丝棉填充的 | 10 | 130 | 17 | 17 | 千克 | | ---Stuffed with silk wadding |
| 9404.9040暂 | ---化学纤维棉填充的 | 10 | 130 | 17 | 17 | 千克 | | ---Stuffed with man-made fibres |
| 9404.9090暂 | ---其他 | 10 | 130 | 17 | 17 | 千克 | | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **94.05** | **其他税目未列名的灯具及照明装置,包括探照灯、聚光灯及其零件;装有固定光源的发光标志、发光铭牌及类似品,以及其他税目未列名的这些货品的零件:** | | | | | | | **Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having apermanently fixed light source, andparts thereof not elsewhere specified or included:** |
| 9405.1000 | -枝形吊灯及天花板或墙壁上的其他电气照明装置,但不包括公共露天场所或街道上的电气照明装置 | 10 | 80 | 17 | 13 | 个/千克 | | -Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough-fares |
| 9405.2000 | -电气的台灯、床头灯或落地灯 | 20 | 80 | 17 | | 台/千克 | | -Electric table, desk, bedeside or floor-standing lamps |
| 9405.2000 10 | 含濒危物种成分的电气台灯、床头灯、落地灯 | 20 | 80 | 17 | | 台/千克 | EF | Endangered species composition containing electric lamp, bedside lamp, floor lamp |
| 9405.2000 90 | 其他电气台灯、床头灯、落地灯 | 20 | 80 | 17 | 13 | 台/千克 | | Other electric lamp, bedside lamp, floor lamp |
| 9405.3000 | -圣诞树用的成套灯具 | 16 | 100 | 17 | 13 | 套/千克 | | -Lighting sets of a kind used for Christmas trees |
| | -其他电灯及照明装置: | | | | | | | -Other electric lamps and lighting fittings: |
| 9405.4010 | ---探照灯 | 17.5 | 70 | 17 | 13 | 台/千克 | | ---Searchlights |
| 9405.4020 | ---聚光灯 | 17.5 | 70 | 17 | 13 | 台/千克 | A | ---Spotlights |
| 9405.4090 | ---其他 | 10 | 80 | 17 | 13 | 千克 | A | ---Other |
| 9405.5000 | -非电气的灯具及照明装置 | 20 | 80 | 17 | 13 | 千克 | | -Non-electrical lamps and lighting fittings |
| 9405.6000 | -发光标志、发光铭牌及类似品 | 20 | 80 | 17 | 13 | 千克 | | -Illuminated signs, illuminated name plates and the like |
| | -零件: | | | | | | | -Parts: |
| 9405.9100 | --玻璃制 | 20 | 70 | 17 | 13 | 千克 | | --Of glass |
| 9405.9200 | --塑料制 | 20 | 70 | 17 | 13 | 千克 | | --Of plastics |
| 9405.9900 | --其他 | 20 | 70 | 17 | 13 | 千克 | | --Other |
| **94.06** | **活动房屋:** | | | | | | | **Prefabricated buildings:** |
| 9406.1000 | -木制的 | 10 | 70 | 17 | | 千克 | AB | -Of wood |
| 9406.9000 | -其他 | 10 | 70 | 17 | | 千克 | | -Other |
| 9406.9000 10 | 用动植物材料制作的活动房屋(木制的除外) | 10 | 70 | 17 | | 千克 | AB | Prefabricated buildings of materials of animal or vegetable, excuding of wood |
| 9406.9000 20 | 带有风扇的高效空气粒子过滤单元(HEPA)的封闭洁净室 | 10 | 70 | 17 | | 千克 | 3 | Sealed clean room with fan, for filtering unit of high efficiency particulate air(HEPA) |
| 9406.9000 90 | 其他活动房屋 | 10 | 70 | 17 | | 千克 | | Other prefabricated buildings |

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# 第九十五章
# 玩具、游戏品、运动用品及其零件、附件

# Chapter 95
# Toys, games and sports requisites; parts and accessories thereof

**注释：**

一、本章不包括：

（一）蜡烛（税目 34.06）；

（二）税目 36.04 的烟花、爆竹或其他烟火制品；

（三）已切成一定长度但未制成钓鱼线的纱线、单丝、绳、肠线及类似品（第三十九章、税目 42.06 或第十一类）；

（四）税目 42.02、43.03 或 43.04 的运动用袋或其他容器；

（五）第六十一章或第六十二章的纺织品制的化装舞会服装；第六十一章或第六十二章的纺织品制的运动服装或特殊衣着（例如，击剑服或足球守门员球衣），无论是否附带保护配件，例如，肘部、膝部或腹股沟部位的保护垫或填充物；

（六）第六十三章的纺织品制的旗帜及帆板或滑行车用帆；

（七）第六十四章的运动鞋靴（装有冰刀或滑轮的溜冰鞋除外）或第六十五章的运动用帽；

（八）手杖、鞭子、马鞭或类似品（税目 66.02）及其零件（税目 66.03）；

（九）税目 70.18 的未装配的玩偶或其他玩具用的玻璃假眼；

（十）第十五类注释二所规定的贱金属制通用零件（第十五类）或塑料制的类似货品（第三十九章）；

（十一）税目 83.06 的铃、钟、锣及类似品；

（十二）液体泵（税目 84.13）、液体或气体的过滤净化机器及装置（税目 84.21）、电动机（税目 85.01）、变压器（税目 84.04）；录制声音或其他信息用的圆盘、磁带、固态非易失性数据存储器件、“智能卡”及其他媒体，不论是否已录制（税目 85.23）；无线电遥控设备（税目 85.26）或无绳红外线遥控器件（85.43）；

（十三）第十七类的运动用车辆（长雪橇、平底雪橇及类似品除外）；

（十四）儿童两轮车（税目 87.12）；

（十五）运动用船艇，例如，轻舟、赛艇（第八十九章）及其桨、橹和类似品（木制的归入第四十四章）；

（十六）运动及户外游戏用的眼镜、护目镜及类似品（税目 90.04）；

（十七）媒诱音响器及哨子（税目 92.08）；

（十八）第九十三章的武器及其他物品；

（十九）各种电气彩灯串（税目 94.05）；

（二十）独脚架、双脚架、三脚架及类似品（品目 96.20）；

（二十一）球拍线、帐篷或类似的野营用品、手套、棒球手套和露指手套（按其构成材料归类）；或

**Notes:**

1. This Chapter does not cover:

(a) Candles (heading No. 34.06);

(b) Fireworks or other pyrotechnic articles of heading No. 36.04;

(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No. 42.06 or Section XI;

(d) Sports bags or other containers of heading No. 42.02, 43.03 or 43.04;

(e) Fancy dress of textiles, of Chapter 6 1 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not in corporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);

(f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(h) Walking-sticks, whips, riding-crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);

(ij) Unmounted glass eyes for dolls or other toys, of heading No. 70.18;

(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(l) Bells, gongs or the like of heading No. 83.06;

(m) Pumps for liquids (heading No. 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading No. 84.21), electric motors (heading No. 85.01), electric transformers (heading No. 85.04); discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, wheter or not recorded (heading 85.23), radio remote control appparatus (heading85.26) or cordless infrared remote control devices (heading85.43)

(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

(o) Children's bicycles (heading No. 87.12);

(p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(q) Spectacles, goggles or the like, for sports or outdoor games (heading No. 90.04);

(r) Decoy calls or whistles (heading No. 92.08);

(s) Arms or other articles of Chapter 93;

(t) Electric garlands of all kinds (heading No. 94.05);

(u) unipod, bipod, tripod or the like( heading No.96.20);

(v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material). or

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（二十二）餐具、厨房用具、盥洗用品、地毯及纺织材料制的其他铺地制品、服装、床上及餐桌用织物制品、盥洗及厨房用织物制品及具有实用功能的类似货品（按其构成材料归类）。

二、本章包括天然或养殖珍珠、宝石或半宝石（天然、合成或再造）、贵金属或包贵金属只作为小零件的物品。

三、除上述注释一另有规定的以外，凡专用于或主要用于本章各税目所列物品的零件、附件，应与有关物品一并归类。

四、税目 95.03 不包括因其设计、形状或构成材料可确认为专供动物使用的物品，例如“宠物玩具”归入其相应的税目

**子目注释：**

一、子目 9504.50 包括：

（一）在电视机、监视器或其他外部屏幕或表面上重放图像的视频游戏控制器；

（二）自带显示屏的视频游戏设备，不论是否便携式。

本子目不包括用硬币、钞票、银行卡、代币或任何其他支付方式使其工作的视频游戏控制器或设备（子目 9504.30）

(w) Tableware, kitchenware, toilet articles, carpetsand other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor consistuents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, “pet toys” (classification in their own appropriate heading).

**Subheading Note:**

1. Subheading 9504.50 covers:

(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface;

(b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30)

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **95.03** | **三轮车、踏板车、踏板汽车和类似的带轮玩具；玩偶车；玩偶；其他玩具；缩小（按比例缩小）的模型及类似的娱乐用模型，不论是否活动；各种智力玩具：** | | | | | | | **Tricycles, scooters, pedal cars and similar wheeled toys; dals carriages; dolls; Other toys; re duced-size (“scale”) models and similar recreational models working or not; puzzles of all kinds;** |
| 9503.0010 | ---三轮车、踏板车、踏板汽车和类似的带轮玩具；玩偶车 | 0 | 80 | 17 | 17 | 千克 | | ---Tricycles, scooters, pedal cars and similar wheeled toys; doll's carriage |
| | ---玩偶，不论是否着装；玩具动物： | | | | | | | ---Dolls, whether or not dressed; toy representing animals or non-human creatures: |
| 9503.0021 | ----动物 | 0 | 80 | 17 | 15 | 个/千克 | A | ----Animals |
| 9503.0029 | ----其他 | 0 | 80 | 17 | 15 | 个/千克 | A | ----Other |
| | ---缩小（按比例缩小）的全套模型组件，不论是否活动： | | | | | | | ---Reduced-size (“scale”) model assembly kits, whether or not working models: |
| 9503.0031 | ----电动火车 | 0 | 80 | 17 | 17 | 千克 | A | ----Electric trains |
| 9503.0039 | ----其他 | 0 | 80 | 17 | 15 | 套/千克 | A | ----Other |
| 9503.0040 | ---其他建筑套件及建筑玩具 | 0 | 80 | 17 | 15 | 套/千克 | A | ---Other constructrom sets and constructional toys |
| 9503.0050 | ---玩具乐器 | 0 | 80 | 17 | 15 | 千克 | A | ---Toy musical instruments and apparatus |
| 9503.0060 | ---智力玩具 | 0 | 80 | 17 | 15 | 套/千克 | A | ---Puzzles |
| | ---其他玩具： | | | | | | | ---Other toys: |
| 9503.0081 | ----组装成套或全套的 | 0 | 80 | 17 | 15 | 套/千克 | A | ----Put up in sets or outfies |
| 9503.0082 | ----其他带动力装置的玩具及模型 | 0 | 80 | 17 | 17 | 个/千克 | A | ----Other toys and models incorporating a motor |
| 9503.0089 | ----其他 | 0 | 80 | 17 | 15 | 个/千克 | A | ----Other |
| 9503.0090 | ---零件、附件 | 0 | 80 | 17 | 15 | 千克 | A | ---Parts and accessories |
| **95.04** | **视频游戏控制器及设备、游艺场所、桌上或室内游戏用品，包括弹球机、台球、娱乐专用桌及保龄球自动球道设备：** | | | | | | | **Vide game controller、Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:** |
| 9504.2000 | -各种台球用品及附件 | 0 | 80 | 17 | | 千克 | | -Articles and accessories for billiards of all kinds |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9504.2000 10 | 濒危木制的台球用品及附件 | 0 | 80 | 17 | | 千克 | EF | Articles and accessories for billiards of endangered wood |
| 9504.2000 90 | 其他台球用品及附件 | 0 | 80 | 17 | 13 | 千克 | | Other articles and accessories for billiards of au kinds |
| | -用硬币、钞票、银行卡、代币及任何其他支付方式使其工作的其他游戏用品,但保龄球自动球道设备除外: | | | | | | | -Other games, operated by coins, banknotes bank cords, tokens or by other means of payment, other than automatic bowing alley equipment: |
| 9504.3010 | ---电子游戏机 | 0 | 130 | 17 | 13 | 台/千克 | 6O | ---Video games |
| 9504.3090 | ---其他 | 0 | 80 | 17 | 13 | 台/千克 | 6O | ---Other |
| 9504.4000 | -扑克牌 | 0 | 80 | 17 | 13 | 副 | | -Playing cards |
| | -视频游戏控制器及设备,但子目9504.30的货品除外: | | | | | | | -Video game consoles or machines operated, other than heading 9504.30: |
| | ---与电视接收机配套使用的: | | | | | | | ---Video games of a kind used with a television receiver: |
| 9504.5011 | ----零件及附件 | 0 | 130 | 17 | 15 | 个/千克 | 6O | ----Parts and accessories |
| 9504.5019 | ----其他 | 0 | 130 | 17 | 15 | 台/千克 | 6O | ----Other |
| | ---其他: | | | | | | | ---Other: |
| 9504.5091 | ----零件 | 0 | 130 | 17 | 13 | 个/千克 | 6O | ----Parts |
| 9504.5099 | ----其他 | 0 | 130 | 17 | 13 | 台/千克 | 6O | ----Other |
| | -其他: | | | | | | | -Other: |
| 9504.9010 | ---其他电子游戏机 | 0 | 130 | 17 | 13 | 台/千克 | 6O | ---Other video games |
| | ---保龄球自动球道设备及器具: | | | | | | | ---Automatic bowling alley equipments and appliances: |
| 9504.9021 | ----保龄球自动分瓶机 | 0 | 80 | 17 | 13 | 台/千克 | | ----Automatic bowling pin distributing machines |
| 9504.9022 | ----保龄球 | 0 | 80 | 17 | 13 | 个 | | ----Bowling balls |
| 9504.9023 | ----保龄球瓶 | 0 | 80 | 17 | 13 | 个 | | ----Bowling pins |
| 9504.9029 | ----其他 | 0 | 80 | 17 | 13 | 台/千克 | | ----Other |
| 9504.9030 | ---中国象棋、国际象棋、跳棋等棋类用品 | 0 | 80 | 17 | 17 | 副/千克 | | ---Chess and other board games, including Chinese chess, international chess, Chinese cherkers and draughts |
| 9504.9040 | ---麻将及类似桌上游戏用品 | 0 | 80 | 17 | 17 | 副/千克 | | ---Mahjong and similiar table games |
| 9504.9090 | ---其他 | 0 | 80 | 17 | 13 | 台/千克 | | ---Other |
| **95.05** | **节日(包括狂欢节)用品或其他娱乐用品,包括魔术道具及嬉戏品:** | | | | | | | **Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:** |
| 9505.1000 | -圣诞节用品 | 0 | 100 | 17 | 13 | 千克 | | -Articles for Christmas festivities |
| 9505.1000 10 | 含动植物性材料的圣诞用品(不包括成套圣诞节灯具) | 0 | 100 | 17 | 13 | 千克 | AB | Articles for Christmas festivities containing animals or vegetable materials (other than lighting sets of a kind used for Christmas) |
| 9505.1000 90 | 其他圣诞节用品(不包括成套圣诞节灯具) | 0 | 100 | 17 | 13 | 千克 | | Other articles for Christmas festivities (other than lighting sets of a kind used for Christmas) |
| 9505.9000 | -其他 | 0 | 100 | 17 | 13 | 千克 | | -Other |
| **95.06** | **一般的体育活动、体操、竞技及其他运动(包括乒乓球运动)或户外游戏用的本章其他税目未列名用品及设备;游泳池或戏水池:** | | | | | | | **Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or out door games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:** |
| | -滑雪屐及其他滑雪用具: | | | | | | | -Snow-skis and other snow-ski equipment: |
| 9506.1100 | --滑雪屐 | 14 | 50 | 17 | 13 | 双 | | --Skis |
| 9506.1200 | --滑雪屐扣件(滑雪屐带) | 14 | 50 | 17 | 13 | 千克 | | --Ski-fastenings (ski-bindings) |
| 9506.1900 | --其他 | 14 | 50 | 17 | 13 | 千克 | | --Other |
| | -滑水板、冲浪板、帆板及其他水上运动用具: | | | | | | | -Water-skis, surf-boards, sailboards and other water-sport equipment: |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9506.2100 | --帆板 | 12 | 50 | 17 | 13 | 个/千克 | | --Sailboards |
| 9506.2900 | --其他 | 14 | 50 | 17 | 13 | 个/千克 | | --Other |
| | -高尔夫球棍及其他高尔夫球用具: | | | | | | | -Golf clubs and other golf equipment: |
| 9506.3100 | --棍,全套 | 14 | 50 | 17 | 13 | 根 | | --Clubs, complete |
| 9506.3200 | --球 | 12 | 50 | 17 | 13 | 个 | | --Balls |
| 9506.3900 | --其他 | 14 | 50 | 17 | 13 | 千克 | | --Other |
| | -乒乓球运动用品及器械: | | | | | | | -Articles and equipment for table-tennis: |
| 9506.4010 | ---乒乓球 | 12 | 50 | 17 | 13 | 百个/千克 | | ---Table-tennis balls |
| 9506.4090[暂] | ---其他 | 7 | 50 | 17 | 13 | 千克 | | ---Other |
| | -网球拍、羽毛球拍或类似的球拍,不论是否装弦: | | | | | | | -Tennis, badminton or similar rackets, whether or not strung: |
| 9506.5100 | --草地网球拍,不论是否装弦 | 14 | 50 | 17 | 13 | 支 | | --Lawn-tennis rackets, whether or not strung |
| 9506.5900 | --其他 | 14 | 50 | 17 | 13 | 支 | | --Other |
| | -球,但高尔夫球及乒乓球除外: | | | | | | | -Balls, other than golf balls and tabletennis balls: |
| 9506.6100 | --草地网球 | 12 | 50 | 17 | 13 | 个 | | --Lawn-tennis balls |
| | --可充气的球: | | | | | | | --Inflatable: |
| 9506.6210[暂] | ---篮球、足球、排球 | 6 | 50 | 17 | 13 | 个 | | ---Basketballs, footballs or volleyballs |
| 9506.6290 | ---其他 | 12 | 50 | 17 | 13 | 个 | | ---Other |
| 9506.6900 | --其他 | 12 | 50 | 17 | 13 | 个 | | --Other |
| | -溜冰鞋及旱冰鞋,包括装有冰刀的溜冰靴: | | | | | | | -Ice skates and roller skates, including skating boots with skates attached: |
| 9506.7010 | ---溜冰鞋 | 14 | 50 | 17 | 13 | 双/千克 | | ---Ice skates |
| 9506.7020 | ---旱冰鞋 | 14 | 50 | 17 | 13 | 双/千克 | | ---Roller skates |
| | -其他: | | | | | | | -Other: |
| | --一般的体育活动、体操或竞技用品及设备: | | | | | | | --Articles and equipment for general physical exercise, gymnastics or athletics: |
| | ---健身及康复器械: | | | | | | | ---Equipment for exercise and recovery: |
| 9506.9111[暂] | ----跑步机 | 6 | 50 | 17 | 13 | 台/千克 | | ----Runing machines |
| 9506.9111[暂] 10 | 跑步机(整机) | 6 | 50 | 17 | 13 | 台/千克 | | The treadmill (machine) |
| 9506.9111[暂] 90 | 跑步机的零件及附件 | 6 | 50 | 17 | 13 | 台/千克 | | Parts and accessories of treadmill |
| 9506.9119[暂] | ----其他 | 6 | 50 | 17 | 13 | 千克 | | ----Other |
| 9506.9120[暂] | ---滑板 | 6 | 50 | 17 | 13 | 个/千克 | | ---Skateboards |
| 9506.9190[暂] | ---其他 | 6 | 50 | 17 | 13 | 千克 | | ---Other |
| 9506.9900 | --其他 | 12 | 50 | 17 | 13 | 个/千克 | | --Other |
| **95.07** | **钓鱼竿、钓鱼钩及其他钓鱼用品;捞鱼网、捕蝶网及类似网;化子"鸟"(税目 92.08 或 97.05 的货品除外)以及类似的狩猎用品:** | | | | | | | **Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites:** |
| 9507.1000 | -钓鱼竿 | 21 | 80 | 17 | 13 | 副/千克 | | -Fishing rods |
| 9507.1000 10 | 用植物性材料制作的钓鱼竿 | 21 | 80 | 17 | 13 | 副/千克 | AB | Fishing rods of vegetable materials |
| 9507.1000 90 | 其他钓鱼竿 | 21 | 80 | 17 | 13 | 副/千克 | | Other fishing rods |
| 9507.2000 | -钓鱼钩,不论有无系钩丝 | 21 | 80 | 17 | 13 | 千克 | | -Fish-hooks, whether or not snelled |
| 9507.3000 | -钓线轮 | 21 | 80 | 17 | 13 | 个/千克 | | -Fishing reels |
| 9507.9000 | -其他 | 21 | 80 | 17 | 13 | 千克 | | -Other |

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| 税则号列 | 货　品　名　称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **95.08** | **旋转木马、秋千、射击用靶及其他游乐场的娱乐设备;流动马戏团及流动动物园;流动剧团:** | | | | | | | **Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres:** |
| 9508.1000 | -流动马戏团及流动动物园 | 15 | 100 | 17 | | 千克 | | -Travelling circuses and travelling menageries |
| 9508.1000 10 | 有濒危动物的流动马戏团(包括流动动物园) | 15 | 100 | 17 | | 千克 | FEAB | Travelling circuses and travelling menageries, having endangered animals |
| 9508.1000 90 | 其他流动马戏团及流动动物园 | 15 | 100 | 17 | 13 | 千克 | AB | Other travelling circuses and travelling menageries |
| 9508.9000 | -其他 | 15 | 100 | 17 | 13 | 千克 | AB | -Other |

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# 第九十六章
# 杂 项 制 品

**注释：**

一、本章不包括：

（一）化妆盥洗用笔（第三十三章）；

（二）第六十六章的制品（例如，伞或手杖的零件）；

（三）仿首饰（税目 71.17）；

（四）第十五类注释二所规定的贱金属制通用零件（第十五类）或塑料制的类似品（第三十九章）；

（五）第八十二章的利口器及其他物品，其柄或其他零件是雕刻或模塑材料制的；但税目 96.01 或 96.02 适用于单独进口或出口的上述物品的柄或其他零件；

（六）第九十章的物品，例如，眼镜架（税目 90.03）、数学绘图笔（税目 90.17）、各种牙科、医疗、外科或兽医专用刷子（税目 90.18）；

（七）第九十一章的物品（例如，钟壳或表壳）；

（八）乐器及其零件、附件（第九十二章）；

（九）第九十三章的物品（武器及其零件）；

（十）第九十四章的物品（例如，家具、灯具及照明装置）；

（十一）第九十五章的物品（玩具、游戏品、运动用品）；

（十二）艺术品、收藏品及古物（第九十七章）。

二、税目 96.02 所称“植物质或矿物质雕刻材料”，是指：

（一）用于雕刻的硬种子、硬果核、硬果壳、坚果及类似植物材料（例如，象牙果及棕榈子）；

（二）琥珀、海泡石、粘聚琥珀、粘聚海泡石、黑玉及其矿物代用品。

三、税目 96.03 所称“制帚、制刷用成束、成簇的材料”，仅指未装配的成束、成簇的兽毛、植物纤维或其他材料。这些成束、成簇的材料无需分开即可安装在帚、刷之上，或只需经过简单加工（例如将顶端修剪成形）即可安装的。

四、除税目 96.01 至 96.06 或 96.15 的货品以外，本章的物品还包括全部或部分用贵金属、包贵金属、天然或养殖珍珠、宝石或半宝石（天然、合成或再造）制成的物品。而且，税目 96.01 至 96.06 及 96.15 包括天然或养殖珍珠、宝石或半宝石（天然、合成或再造）、贵金属或包贵金属只作为小零件的物品。

# Chapter 96
# Miscellaneous manufactured articles

**Notes:**

1. This Chapter does not cover:

(a) Pencils for cosmetic or toilet uses (Chapter 33);

(b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

(c) Imitation jewellery (heading No. 71.17);

(d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 96.01 or 96.02 applies, however, to separately pressented handles or other parts of such articles;

(f) Articles of Chapter 90 (for exampple, spectacle frames (heading No. 90.03), mathematical drawing pens (heading No. 90.17), brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes (heading No. 90.18);

(g) Articles of Chapter 91 (for example, clock or watch cases);

(h) Musical instruments or parts or accessories thereof (Chapter 92);

(ij) Articles of Chapter 93 (arms and parts thereof);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(l) Articles of Chapter 95 (toys, games, sports requisites);

(m) Works of art, collectors' pieces or antiques (Chapter 97).

2. In heading No. 96.02 the expression "vegetable or mineral carving material" means:

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading No. 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings No. 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semiprecious stones (natural, synthetic or reconstructed). However, headings No. 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **96.01** | **已加工的兽牙、骨、玳瑁壳、角、鹿角、珊瑚、珍珠母及其他动物质雕刻材料及其制品(包括塑模制品):** | | | | | | | **Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material and articles of these materials (including articles obtained by moulding):** |
| 9601.1000 | -已加工的兽牙及其制品 | 20 | 100 | 17 | | 千克 | | -Worked ivory and articles of ivory |
| 9601.1000 10 | 已加工的濒危兽牙及其制品 | 20 | 100 | 17 | | 千克 | AFEB | Worked ivory and articles of ivory, of endangered animals |
| 9601.1000 90 | 其他已加工的兽牙及其制品 | 20 | 100 | 17 | 13 | 千克 | AB | Other worked ivory and articles of ivory |
| 9601.9000 | -其他 | 20 | 100 | 17 | | 千克 | | -Other |
| 9601.9000 10 | 其他已加工濒危动物质雕刻料(包括其制品) | 20 | 100 | 17 | | 千克 | AFEB | Other worked carving material and articles of these materials of endangered animals |
| 9601.9000 90 | 其他已加工动物质雕刻料及其制品 | 20 | 100 | 17 | 13 | 千克 | AB | Other worked animal carving material and articles of these materials |
| **96.02** | **已加工的植物质或矿物质雕刻材料及其制品;蜡、硬脂、天然树胶、天然树脂或塑型膏制成的模塑或雕刻制品以及其他税目未列名的模塑或雕刻制品;已加工的未硬化明胶(税目35.03的明胶除外)及未硬化明胶制品:** | | | | | | | **Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No35.03) and articles of unhardened gelatin:** |
| 9602.0010 | ---装药用胶囊 | 10.5 | 40 | 17 | 13 | 千克 | | ---Pharmaceutical capsules |
| 9602.0090 | ---其他 | 25 | 100 | 17 | 13 | 千克 | AB | ---Other |
| **96.03** | **帚、刷(包括作为机器、器具、车辆零件的刷)、非机动的手工操作地板清扫器、拖把及毛掸;供制帚、刷用的成束或成簇的材料;油漆块垫及滚筒;橡皮扫帚(橡皮辊除外):** | | | | | | | **Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):** |
| 9603.1000 | -用枝条或其他植物材料捆扎而成的帚及刷,不论是否有把 | 25 | 100 | 17 | 13 | 把 | AB | -Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles |
| | -牙刷、剃须刷、发刷、指甲刷、睫毛刷及其他人体化妆用刷,包括作为器具零件的上述刷: | | | | | | | -Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances: |
| 9603.2100[暂] | --牙刷,包括齿板刷 | 10 | 100 | 17 | 13 | 把 | | --Tooth brushes, including dental-plate brushes |
| 9603.2900 | --其他 | 15 | 100 | 17 | 13 | 支 | | --Other |
| 9603.2900 10 | 野生动物毛制剃须刷,发刷(包括睫毛刷等人体化妆刷) | 15 | 100 | 17 | 13 | 支 | FE | Shaving brushes, hair brushes(including eyelash brushes and other toilet brushes for use on the person) of wild animal hair |
| 9603.2900 90 | 剃须刷,发刷,睫毛刷等人体化妆刷(包括作为器具零件的编号960329所属的刷) | 15 | 100 | 17 | 13 | 支 | | Shaving brushes, hair brushes, eyelash brushes and other toilet brushes for use on the person(including parts and appliances of subheading No.960329) |
| | -画笔、毛笔及化妆用的类似笔: | | | | | | | -Artists' brushes, writing brushes and similar brushes for the application of cosmetics: |
| 9603.3010 | ---画笔 | 25 | 100 | 17 | | 支 | | ---Artists' brushes |
| 9603.3010 10 | 濒危动物毛制的画笔 | 25 | 100 | 17 | | 支 | FE | Artists' brushes of endangered animal hair |
| 9603.3010 90 | 其他画笔 | 25 | 100 | 17 | 13 | 支 | | Other artists' brushes |
| 9603.3020 | ---毛笔 | 20 | 100 | 17 | | 支 | | ---Writing brushes |
| 9603.3020 10 | 濒危动物毛制的毛笔 | 20 | 100 | 17 | | 支 | FE | Writing brushes of endangered animal hair |
| 9603.3020 90 | 其他毛笔 | 20 | 100 | 17 | 13 | 支 | | Other writing brushes |
| 9603.3090 | ---其他 | 25 | 100 | 17 | | 支 | | ---Other |

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| 税则号列 | 货 品 名 称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9603.3090 10 | 濒危动物毛制化妆用的类似笔 | 25 | 100 | 17 | | 支 | FE | Similar brushes for the application of cosmetics, of endangered animal hair |
| 9603.3090 90 | 其他化妆用的类似笔 | 25 | 100 | 17 | 13 | 支 | | Other similar brushes for the application of cosmeties |
| | -油漆刷、涂料刷、清漆刷及类似的刷(子目号9603.30的货品除外);油漆块垫及滚筒: | | | | | | | -Paint, distemper, varnish or similar brushes (other than brushes of subheading No.9603.30); paint pads and rollers: |
| | ---漆刷及类似刷: | | | | | | | ---Paint, distemper, varnish or similar brushes: |
| 9603.4011 | ----猪鬃制 | 20 | 100 | 17 | 13 | 把 | | ----Of pigs', hogs' or boars' bristle |
| 9603.4019 | ----其他 | 23 | 100 | 17 | 13 | 把 | | ----Other |
| 9603.4020 | ---油漆块垫及滚筒 | 23 | 100 | 17 | 13 | 个 | | ---Paint pads and rollers |
| | -作为机器、器具、车辆零件的刷: | | | | | | | -Other brushes constituting parts of machines, appliances or vehicles: |
| | ---金属丝刷: | | | | | | | ---Brushes of metal wire: |
| 9603.5011 | ----作为机器、器具零件的刷 | 14 | 50 | 17 | 13 | 个 | | ----Constituting parts of machines or appliances |
| 9603.5019 | ----其他 | 14 | 100 | 17 | 13 | 个 | | ----Other |
| | ---其他: | | | | | | | ---Other: |
| 9603.5091 | ----作为机器、器具零件的刷 | 14 | 50 | 17 | | 个 | | ----Constituting parts of machines or appliances |
| 9603.5091 10 | 濒危动物毛制作为机器零件其他刷(包括器具零件的其他刷) | 14 | 50 | 17 | | 个 | FE | Other brushes constituting parts of machines or appliances, of endangered animal hair |
| 9603.5091 90 | 其他作为机器、器具零件的其他刷 | 14 | 50 | 17 | 13 | 个 | | Other brushes constituting parts of machines or appliances |
| 9603.5099 | ----其他 | 14 | 100 | 17 | | 个 | | ----Other |
| 9603.5099 10 | 濒危动物毛制作为车辆零件其他刷 | 14 | 100 | 17 | | 个 | FE | Other brushes constituting parts of vehicles, of endangered animal hair |
| 9603.5099 90 | 其他作为车辆零件的其他刷 | 14 | 100 | 17 | 13 | 个 | | Other brushes constituting parts of vehicles |
| | -其他: | | | | | | | -Other: |
| 9603.9010 | ---羽毛掸 | 21 | 130 | 17 | | 个 | | ---Feather dusters |
| 9603.9010 10 | 濒危野禽羽毛掸 | 21 | 130 | 17 | | 个 | AFEB | Feather dusters of endangered wild birds |
| 9603.9010 90 | 其他羽毛掸 | 21 | 130 | 17 | 13 | 个 | AB | Other feather dusters |
| 9603.9090 | ---其他 | 15 | 100 | 17 | | 个 | | ---Other |
| 9603.9090 10 | 濒危动物毛、鬃、尾制其他帚,刷(包括拖把及其他毛掸) | 15 | 100 | 17 | | 个 | AFEB | Other brooms, brushes (including mops, feather dusters), of hair, bristles or tails, of endangered animals |
| 9603.9090 20 | 其他动植物材料制帚,刷,拖把等(包括动植物材料制非机动的手工操作地板清扫器、毛掸) | 15 | 100 | 17 | 13 | 个 | AB | Brooms, brushes, mops (including feather dusters, hand-operated mechanical floor sweepers, not motorized) of other animal or vegetable materials |
| 9603.9090 90 | 其他材料制帚,刷,拖把及毛掸(包括其他材料制非机动的手工操作地板清扫器等) | 15 | 100 | 17 | 13 | 个 | | Brooms, brushes, mops and feather dusters (incluel-ing hand-operated mechanical floor sweepers, not motorized, of other materials) |
| **96.04** | **手用粗筛、细筛:** | | | | | | | **Hand sieves and hand riddles:** |
| 9604.0000 | 手用粗筛、细筛 | 21 | 100 | 17 | 13 | 个 | AB | Hand sieves and hand riddles |
| **96.05** | **个人梳妆、缝纫或清洁鞋靴、衣服用的成套旅行用具:** | | | | | | | **Travel sets for personal toilet, sewing or shoe or clothes cleaning:** |
| 9605.0000 | 个人梳妆、缝纫或清洁鞋靴、衣服用的成套旅行用具 | 15 | 100 | 17 | 13 | 套 | | Travel sets for personal toilet, sewing or shoe or clothes cleaning |
| **96.06** | **纽扣、揿扣、纽扣芯及纽扣和揿扣的其他零件;纽扣坯:** | | | | | | | **Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:** |
| 9606.1000 | -揿扣及其零件 | 21 | 100 | 17 | 13 | 千克 | | -Press-fasteners, snap-fasteners and press-studs and parts thereof |
| | -纽扣: | | | | | | | -Buttons: |

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|---|---|---|---|---|---|---|---|---|
| 9606.2100 | --塑料制,未用纺织材料包裹 | 21 | 100 | 17 | 13 | 千克 | | --Of plastics, not covered with textile material |
| 9606.2200 | --贱金属制,未用纺织材料包裹 | 15 | 100 | 17 | 13 | 千克 | | --Of base metal, not covered with textile material |
| 9606.2900 | --其他 | 15 | 100 | 17 | | 千克 | | --Other |
| 9606.2900 10 | 含濒危动物成分的其他纽扣 | 15 | 100 | 17 | | 千克 | FE | Other buttons containing materials of endangered animals |
| 9606.2900 90 | 其他纽扣 | 15 | 100 | 17 | 13 | 千克 | | Other buttons |
| 9606.3000 | -纽扣芯及纽扣的其他零件;纽扣坯 | 15 | 100 | 17 | 13 | 千克 | | -Button moulds and other parts of buttons; button blanks |
| **96.07** | **拉链及其零件:** | | | | | | | **Slide fasteners and parts thereof:** |
| | -拉链: | | | | | | | -Slide fasteners: |
| 9607.1100 | --装有贱金属制咪牙齿的 | 21 | 130 | 17 | 13 | 米/千克 | | --Fitted with chain scoops of base metal |
| 9607.1900 | --其他 | 21 | 130 | 17 | 13 | 米/千克 | | --Other |
| 9607.2000 | -零件 | 21 | 130 | 17 | 13 | 千克 | | -Parts |
| **96.08** | **圆珠笔;毡尖和其他渗水式笔尖笔及唛头笔;自来水笔、铁笔型自来水笔及其他钢笔;蜡纸铁笔;活动铅笔;钢笔杆、铅笔套及类似的笔套;上述物品的零件(包括帽、夹),但税目96.09的货品除外:** | | | | | | | **Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No.96.09:** |
| 9608.1000 | -圆珠笔 | 15 | 80 | 17 | 13 | 支 | | -Ball point pens |
| 9608.2000 | -毡尖和其他渗水式笔尖笔及唛头笔 | 21 | 80 | 17 | 13 | 支 | | -Felt tipped and other porous-tipped pens and markers |
| | -自来水笔、铁笔型自来水笔及其他钢笔: | | | | | | | -Fountain pens, stylograph pens and other pens: |
| 9608.3010 | ---墨汁画笔 | 21 | 80 | 17 | 13 | 支 | | ---Indian ink drawing pens |
| 9608.3020 | ---自来水笔 | 21 | 80 | 17 | 13 | 支 | | ---Fountain pens |
| 9608.3090 | ---其他 | 21 | 80 | 17 | 13 | 支 | | ---Other |
| 9608.4000 | -活动铅笔 | 21 | 80 | 17 | 13 | 支 | | -Propelling or sliding pencils |
| 9608.5000 | -由上述两个或多个子目所列物品组成的成套货品 | 21 | 80 | 17 | 13 | 套 | | -Sets of articles from two or more of the foregoing subheadings |
| 9608.6000 | -圆珠笔芯,由圆珠笔头和墨芯构成 | 21 | 80 | 17 | 13 | 支 | | -Refills for ball point pens, comprising the ball point and ink-reservoir |
| | -其他: | | | | | | | -Other: |
| 9608.9100 | --钢笔头及笔尖粒 | 12 | 70 | 17 | 13 | 支 | | --Pen nibs and nib points |
| | --其他: | | | | | | | --Other: |
| 9608.9910 | ---机器、仪器用笔 | 17.5 | 40 | 17 | 13 | 支/千克 | | ---Of a kind used on machines or instruments |
| 9608.9920 | ---蜡纸铁笔;钢笔杆、铅笔杆及类似的笔杆 | 21 | 80 | 17 | 13 | 支/千克 | | ---Duplicating stylos; pen-holders, pencil-holders and similar holders |
| 9608.9990 | ---其他 | 21 | 80 | 17 | 13 | 千克 | | ---Other |
| **96.09** | **铅笔(税目96.08的铅笔除外)、颜色铅笔、铅笔芯、蜡笔、图画碳笔、书写或绘画用粉笔及裁缝划粉:** | | | | | | | **Pencils (other than pencils of heading No.96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:** |
| | -铅笔及颜色铅笔: | | | | | | | -Pencils and crayons, with leads encased in a rigid sheath: |
| 9609.1010 | ---铅笔 | 21 | 80 | 17 | 13 | 千克/百支 | | ---Pencils |
| 9609.1020 | ---颜色铅笔 | 21 | 80 | 17 | 13 | 千克 | | ---Crayons |
| 9609.2000 | -铅笔芯,黑的或其他颜色的 | 21 | 80 | 17 | 13 | 千克 | | -Pencil leads, black or coloured |
| 9609.9000 | -其他 | 15 | 80 | 17 | 13 | 千克 | | -Other |
| **96.10** | **具有书写或绘画面的石板、黑板及类似板,不论是否镶框:** | | | | | | | **Slates and boards, with writing or drawing surfaces, whether or not framed:** |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9610.0000 | 具有书写或绘画面的石板、黑板及类似板,不论是否镶框 | 15 | 80 | 17 | 13 | 千克 | | Slates and boards, with writing or drawing surfaces, whether or not framed |
| **96.11** | **手用日期戳、封缄戳、编号戳及类似印戳(包括标签压印器);手工操作的排字盘及带有排字盘的手印器:** | | | | | | | **Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks:** |
| 9611.0000 | 手用日期戳、封缄戳、编号戳及类似印戳(包括标签压印器);手工操作的排字盘及带有排字盘的手印器 | 21 | 80 | 17 | | 千克 | | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks |
| 9611.0000 10 | 含濒危动物成分的手用日期戳(包括封缄戳及类似印戳) | 21 | 80 | 17 | | 千克 | FE | Date, sealing, and the like, designed for operating in the hand, containing materials of endangered animals |
| 9611.0000 90 | 手用日期戳、封缄戳及类似印戳(包括编号戳、标签压印器;手工排字盘及带有字盘的手印器) | 21 | 80 | 17 | 13 | 千克 | | Other date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks |
| **96.12** | **打字机色带或类似色带,已上油或经其他方法处理能着色的,不论是否装轴或装盒;印台,不论是否已加印油或带盒子:** | | | | | | | **Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes:** |
| 9612.1000 | -色带 | 10.5 | 35 | 17 | 13 | 个/千克 | | -Inked ribbons |
| 9612.2000 | -印台 | 25 | 100 | 17 | 13 | 个 | | -Ink-pads |
| **96.13** | **香烟打火机和其他打火器(不论是机械的,还是电气的)及其零件,但打火石及打火机芯除外:** | | | | | | | **Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:** |
| 9613.1000 | -袖珍气体打火机,一次性的 | 25 | 130 | 17 | 13 | 个 | B | -Pocket lighters, gas fuelled, non refillable |
| 9613.2000 | -袖珍气体打火机,可充气的 | 25 | 130 | 17 | 13 | 个 | B | -Pocket lighters, gas fuelled, refillable |
| 9613.8000 | -其他打火器 | 25 | 130 | 17 | 13 | 个 | B | -Other lighters |
| 9613.9000 | -零件 | 25 | 130 | 17 | 13 | 千克 | | -Parts |
| **96.14** | **烟斗(包括烟斗头)和烟嘴及其零件:** | | | | | | | **Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:** |
| 9614.0010 | ---烟斗及烟斗头 | 25 | 130 | 17 | | 个/千克 | | ---Pipes and pipe bowls |
| 9614.0010 10 | 含濒危动物成分的烟斗及烟斗头(仅指野生哺乳类牙齿制产品) | 25 | 130 | 17 | | 个/千克 | ABFE | Smoking pipes (including pipe bowls) containing materials of endangered animals(only referring to products made of ivory of wild mammals) |
| 9614.0010 20 | 用植物性材料制作的烟斗及烟斗头 | 25 | 130 | 17 | 13 | 个/千克 | AB | Smoking pipes and pipe bowls, of vegetable materials |
| 9614.0010 90 | 其他烟斗及烟斗头 | 25 | 130 | 17 | 13 | 个/千克 | | Other smoking pipes and pipe bowls |
| 9614.0090 | ---其他 | 25 | 130 | 17 | | 千克 | | ---Other |
| 9614.0090 10 | 含濒危野生动物成分的烟嘴及其零件(仅指野生哺乳类牙齿制产品) | 25 | 130 | 17 | | 千克 | FE | Cigar or cigarette holders, and parts thereof, containing endangered wild animal materials (only referring to products made of ivory of wild mammals) |
| 9614.0090 90 | 其他烟嘴及其零件 | 25 | 130 | 17 | 13 | 千克 | | Other cigar or cigarette holders, and parts thereof |
| **96.15** | **梳子、发夹及类似品;发卡、卷发夹、卷发器或类似品及其零件,但税目85.16的货品除外:** | | | | | | | **Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof:** |
| | -梳子、发夹及类似品: | | | | | | | -Combs, hair-slides and the like: |
| 9615.1100 | --硬质橡胶或塑料制 | 18 | 130 | 17 | 13 | 千克 | | --Of hard rubber or plastics |
| 9615.1900 | --其他 | 18 | 130 | 17 | | 千克 | | --Other |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9615.1900 10 | 含濒危动物成分的其他材料制梳子(包括角质发夹等,金属、塑料及家畜来源的产品除外) | 18 | 130 | 17 | | 千克 | FE | Combs containing endangered animals materials (including hair-slides made of horns, but not including products made of metal, plastic or material of domestic animals) |
| 9615.1900 90 | 其他材料制梳子、发夹及类似品(硬质橡胶、塑料制的除外) | 18 | 130 | 17 | 13 | 千克 | | Combs, hair-slides and the like, of other materials (other than hard rubber or plastics materials) |
| 9615.9000 | -其他 | 18 | 130 | 17 | 13 | 千克 | | -Other |
| **96.16** | **香水喷雾器或类似的化妆用喷雾器及其座架、喷头;粉扑及粉拍,施敷脂粉或化妆品用:** | | | | | | | **Scent sprays and similar toilet sprays, and mounts and heads therefor; powderpuffs and pads for the application of cosmetics or toilet preparations:** |
| 9616.1000 | -香水喷雾器或类似的化妆用喷雾器及其座架、喷头 | 18 | 130 | 17 | 13 | 千克 | | -Scent sprays and similar toilet sprays, and mounts and heads therefor |
| 9616.2000 | -粉扑及粉拍,施敷脂粉或化妆品用 | 18 | 130 | 17 | 13 | 千克 | | -Powder-puffs and pads for the application of cosmetics or toilet preparations |
| **96.17** | **带壳的保温瓶和其他真空容器及其零件,但玻璃瓶胆除外:** | | | | | | | **Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners:** |
| | ---保温瓶: | | | | | | | ---Vacuum flasks: |
| 9617.0011 | ----玻璃内胆制 | 24 | 130 | 17 | 13 | 个/千克 | | ----Glass bottle |
| 9617.0019 | ----其他 | | 130 | 17 | 13 | 个/千克 | | ----Other |
| 9617.0019[暂] 10 | 真空保温杯(玻璃胆除外) | 12 | 130 | 17 | 13 | 个/千克 | | Vacuum keep-warm glass (except glass bile) |
| 9617.0019 90 | 其他保温瓶(玻璃胆除外) | 24 | 130 | 17 | 13 | 个/千克 | | Other vacuum flask (except glass bile) |
| 9617.0090 | ---其他 | 18 | 130 | 17 | 13 | 千克 | | ---Other |
| **96.18** | **裁缝用人体模型及其他人体活动模型;橱窗装饰用的自动模型及其他活动陈列品:** | | | | | | | **Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing:** |
| 9618.0000 | 裁缝用人体模型及其他人体活动模型;橱窗装饰用的自动模型及其他活动陈列品 | 21 | 80 | 17 | 13 | 千克 | | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing |
| 9618.0000 10 | 用植物性材料制作的人体模型 | 21 | 80 | 17 | 13 | 千克 | AB | Dummies of vegetable materials |
| 9618.0000 90 | 裁缝用其他人体模型(包括橱窗装饰用的自动模型及其他活动陈列品) | 21 | 80 | 17 | 13 | 千克 | | Tailors' other dummies (including automaton and other animated displays used for shop window dressing) |
| **96.19** | **任何材料制的卫生巾(护垫)及止血塞、婴儿尿布及尿布衬里和类似品:** | | | | | | | **Sanitary towels (Pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:** |
| 9619.0011[暂] | ----供婴儿使用的 | 2 | 80 | 17 | | 千克 | A | ----Forbabies |
| 9619.0019[暂] | ----其他 | 2 | 80 | 17 | | 千克 | A | ----Other |
| 9619.0020 | ---卫生巾(护垫)及止血塞 | 10 | 80 | 17 | 13 | 千克 | A | ---Sanitary towels(Pads)and tampons |
| 9619.0090 | ---其他 | 14 | 80 | 17 | 13 | 千克 | A | ---Other |
| **96.20** | **独脚架、双脚架、三脚架及类似品:** | | | | | | | **Monopods, bipods, tripods and similar articles:** |
| 9620.0000 | 独脚架、双脚架、三脚架及类似品 | 9 | 80 | 17 | | 千克 | | Monopods, bipods, tripods and similar articles |

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# 第二十一类
# 艺术品、收藏品及古物

# SECTION XXI
# WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

## 第九十七章
## 艺术品、收藏品及古物

## Chapter 97
## Works of art, collectors' pieces and antiques

**注释：**

一、本章不包括：

（一）品目 49.07 的未经使用的邮票、印花税票，邮政信笺（印有邮票的纸品）及类似的票证

（二）作舞台、摄影的布景及类似用途的已绘制画布（税目 59.07），但可归入税目 97.06 的除外；

（三）天然或养殖珍珠、宝石或半宝石（税目 71.01 至 71.03）。

二、税目 97.02 所称“雕版画、印制画、石印画的原本”，是指以艺术家完全手工制作的单块或数块印版直接印制出来的黑白或彩色原本，不论艺术家使用何种方法或材料，但不包括使用机器或照相制版方法制作的。

三、税目 97.03 不适用于成批生产的复制品及具有商业性质的传统手工艺品，即使这些物品是艺术家设计或创造的。

四、（一）除上述注释一至三另有规定的以外，可归入本章各税目的物品，均应归入本章的相应税目而不归入本目录的其他税目；

（二）税目 97.06 不适用于可以归入本章其他各税目的物品。

五、已装框的油画、粉画及其他绘画、版画、拼贴画及类似装饰板，如果框架的种类及价值与作品相称，应与作品一并归类。如果框架的种类及价值与作品不相称，应分别归类。

**Notes:**

1. This Chapter does not cover:

(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;

(b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.07) except if they may be classified in heading No. 97.06;

(c) Pearls, natural or cultured, or precious or semi-precious stones (headings No. 71.01 to 71.03).

2. For the purposes of heading No. 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(b) heading No. 97.06 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **97.01** | **油画、粉画及其他手绘画，但带有手工绘制及手工描饰的制品或税目 49.06 的图纸除外；拼贴画及类似装饰板：** | | | | | | | **Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques:** |
| | -油画、粉画及其他手绘画： | | | | | | | -Paintings, drawings and pastels: |
| | ---原件： | | | | | | | ---The originals: |
| 9701.1011[暂] | ----唐卡 | 12 | 50 | 17 | | 幅 | | ----Thangka |
| 9701.1019[暂] | ----其他 | 3 | 50 | 17 | | 幅 | | ----Other |
| 9701.1020 | ---复制品 | 14 | 50 | 17 | | 幅 | | ---Reproductions |
| 9701.9000 | -其他 | 14 | 50 | 17 | | 千克 | | -Other |
| 9701.9000 10 | 含濒危动物成分的拼贴画（包括类似装饰板，指一切源自濒危动物的产品） | 14 | 50 | 17 | | 千克 | ABFE | Collages and similar decorative plaques, containing materials of endangered animals (referring to collages of materials of all kinds of endangered animals) |

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| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| 9701.9000 20 | 用其他动植物材料制作的拼贴画(包括类似装饰板,指一切源自野生动物的产品) | 14 | 50 | 17 | | 千克 | AB | Collages and similar decorative plaques of other animal or vegetable materials (referring to collages of materials of all kinds of wild animals) |
| 9701.9000 90 | 其他拼贴画及类似装饰板 | 14 | 50 | 17 | | 千克 | | Other collages and similar decorative plaques |
| **97.02** | **雕版画、印制画、石印画的原本:** | | | | | | | **Original engravings, prints and lithographs:** |
| 9702.0000[暂] | 雕版画、印制画、石印画的原本 | 3 | 50 | 17 | | 幅 | | Original engravings, prints and lithographs |
| **97.03** | **各种材料制的雕塑品原件:** | | | | | | | **Original sculptures and statuary, in any material:** |
| 9703.0000[暂] | 各种材料制的雕塑品原件 | 3 | 50 | 17 | | 幅 | | Original sculptures and statuary, in any material |
| 9703.0000[暂] 10 | 濒危动植物材料制的雕塑品原件(指一切源自濒危动植物的产品) | 3 | 50 | 17 | | 幅 | FE | Original sculptures and statuary, in endangered animals and vegetable material (referring to articles from endangered animals and vegetable) |
| 9703.0000[暂] 90 | 其他各种材料制的雕塑品原件 | 3 | 50 | 17 | | 幅 | | Other original sculptures and statuary, in any materials |
| **97.04** | **使用过或未使用过的邮票、印花税票、邮戳印记、首日封、邮政信笺(印有邮票的纸品)及类似品,但税目 49.07 的货品除外:** | | | | | | | **Used or unused postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, other than those of heading No. 49.07:** |
| 9704.0010 | ---邮票 | 8 | 50 | 17 | | 千克 | | ---Postage |
| 9704.0090 | ---其他 | 14 | 50 | 17 | | 千克 | | ---Other |
| **97.05** | **具有动物学、植物学、矿物学、解剖学、历史学、考古学、古生物学、人种学或钱币学意义的收集品及珍藏品:** | | | | | | | **Collections and collectors pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest:** |
| 9705.0000 | 具有动物学、植物学、矿物学、解剖学、历史学、考古学、古生物学、人种学或钱币学意义的收集品及珍藏品 | 0 | 0 | 17 | | 千克 | | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest |
| 9705.0000 10 | 含濒危动植物的收藏品(具有动植物学意义的) | 0 | 0 | 17 | | 千克 | ABFE | Collections and collectors' pieces, containing endangered plants or animal (with zoological and botanical interest) |
| 9705.0000 90 | 具有动、植、矿物学意义的收藏品(还包括具有解剖、历史、考古、古生物学意义的收藏品) | 0 | 0 | 17 | | 千克 | AB | Collections and collectors' pieces (with zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest) |
| **97.06** | **超过 100 年的古物:** | | | | | | | **Antiques of an age exceeding one hundred years:** |
| 9706.0000 | 超过 100 年的古物 | 0 | 0 | 17 | | 千克 | | Antiques of an age exceeding one hundred years |
| 9706.0000 10 | 超过 100 年的濒危野生动植古物(具收藏或文史价值的) | 0 | 0 | 17 | | 千克 | ABFE | Antiques of an age exceeding one hundred years of endangered wild animal or vegetable (having literary or historical collection value) |
| 9706.0000 90 | 其他超过 100 年的古物 | 0 | 0 | 17 | | 千克 | | Other antiques of an age exceeding one hundred years |

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# 第二十二类
# 特殊交易品及未分类商品

# SECTION XXII
# ARTICLES OF SPECIAL TRADE AND GOOD UNCLASSIFIED

## 第九十八章
## 特殊交易品及未分类商品

## Chapter 98
## Articles of Special Trade and Good Unclassified

| 税则号列 | 货品名称 | 最惠(%) | 普通 | 增值税率 | 出口退税 | 计量单位 | 监管条件 | Article Description |
|---|---|---|---|---|---|---|---|---|
| **98.01** | **未分类商品** | | | | | | | **Good unclassified** |
| 9801.0010 | 人民币2000元及以下的非税、非证进口商品 | 0 | 0 | | | 千克 | | Import goods exempted from the levy of customs duties and not subject to license control, value ≤ 2000RMB |
| 9801.0090 | 其他未分类商品 | 0 | 0 | | 13 | 千克 | | Other unclassified commodities |
| 9801.3000 | 流通中的货币现钞(包括纸币及硬币) | 0 | 0 | | | 千克 | T | Official currencies (negotiable paper notes and coins) |
| **98.03** | **出口计算机软件(仅用于出口,不包括与产品固化或集成为一体的软件)** | | | | | | | **Computer software, not including software hard-wired or integrated in products** |
| 9803.0010 | 定制型系统软件 | 0 | 0 | | | 套 | | System software |
| 9803.0020 | 定制型支撑软件 | 0 | 0 | | | 套 | | Support software |
| 9803.0030 | 定制型应用软件 | 0 | 0 | | | 套 | | Application software |
| 9803.0090 | 其他定制型软件 | 0 | 0 | | | 套 | | Other software |

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# 2

# 中华人民共和国海关进出口货物报关单填报规范和报关自动化系统常用代码表及说明

# Standards for Filling Import/Export Goods Declaration Form and Code list to Supporting Documents subject to Customs of the People's Republic of China

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# 中华人民共和国海关进出口货物报关单填制规范

# Standards for Filling Import/Export Goods Declaration Form

为规范进出口货物收发货人的申报行为,统一进出口货物报关单填制要求,保证报关单数据质量,根据《中华人民共和国海关法》及有关法规,制定本规范。

《中华人民共和国海关进(出)口货物报关单》在本规范中采用“报关单”、“进口报关单”、“出口报关单”的提法。

报关单各栏目的填制规范如下:

**一、预录入编号**

本栏目填报预录入报关单的编号,预录入编号规则由接受申报的海关决定。

**二、海关编号**

本栏目填报海关接受申报时给予报关单的编号,一份报关单对应一个海关编号。

报关单海关编号为18位,其中第1-4位为接受申报海关的编号(海关规定的《关区代码表》中相应海关代码),第5-8位为海关接受申报的公历年份,第9位为进出口标志("1"为进口,"0"为出口;集中申报清单"I"为进口,"E"为出口),后9位为顺序编号。在海关H883/EDI通关系统向H2000通关系统过渡期间,后9位的编号规则同H883/EDI通关系统的要求,即1-2位为接受申报海关的编号(海关规定的《关区代码表》中相应海关代码的后2位),第3位为海关接受申报公历年份4位数字的最后1位,后6位为顺序编号。

**三、进口口岸/出口口岸**

本栏目应根据货物实际进出境的口岸海关,填报海关规定的《关区代码表》中相应口岸海关的名称及代码。特殊情况填报要求如下:

进口转关运输货物应填报货物进境地海关名称及代码,出口转关运输货物应填报货物出境地海关名称及代码。按转关运输方式监管的跨关区深加工结转货物,出口报关单填报转出地海关名称及代码,进口报关单填报转入地海关名称及代码。

在不同海关特殊监管区域或保税监管场所之间调拨、转让的货物,填报对方特殊监管区域或保税监管场所所在的海关名称及代码。

其他无实际进出境的货物,填报接受申报的海关名称及代码。

**四、备案号**

本栏目填报进出口货物收发货人在海关办理加工贸易合同备案或征、减、免税备案审批等手续时,海关核发的《中华人民共和国海关加工贸易手册》、电子账册及其分册(以下统称《加工贸易手册》)、《进出口货物征免税证明》(以下简称《征免税证明》)或其他备案审批文件的编号。

一份报关单只允许填报一个备案号。具体填报要求如下:

(一)加工贸易项下货物,除少量低值辅料按规定不使用《加工贸易手册》及以后续补税监管方式办理内销征税的外,填报《加工贸易手册》编号。

使用异地直接报关分册和异地深加工结转出口分册在异地口岸报关的,本栏目应填报分册号;本地直接报关分册和本地深加工结转分册限制在本地报关,本栏目应填报总册号。

加工贸易成品凭《征免税证明》转为减免税进口货物的,进口报关单填报《征免税证明》编号,出口报关单填报《加工贸易手册》编号。

In order to regulate declaration of consigners and consignees, unify the requirements for filling the import/export goods declaration form and ensure the quality of data given in the declaration form, this standard is laid down according to the Customs Law of the People's Republic of China and relevant regulations.

The Import/Export Goods Declaration Form of the People's Republic of China is mentioned as the "declaration form", "import declaration form" or "export declaration form" in this standard.

The rule on filling the columns of the declaration form is as follows:

**1. Pre-entry No.**

Fill the No. of the pre-entry declaration form in this column and the rule on pre-entry Nos. is decided by the Customs office which accepts declaration.

**2. Customs No.**

Fill in this column the No. of the declaration form given by the Customs office when it accepts declaration and one declaration form corresponds to one Customs No.

The Customs No. consists of 18 digits. Therein the first four are the code No. of the Customs office which accepts declaration (its corresponding Customs code in the Table of Customs Codes prepared by the Customs), the 5th to the 8th digits are the Gregorian calendar year when the Customs office accepts declaration and the 9th digit is the import and export sign ("1" means import, "0" means export; "I" means import and "E" means export in the collective declaration form). The last 9 digits is the serial No. When the H883/EDI Customs clearance system transits to the H2000 Customs clearance system, the rule of numbering the last 9 digits is the same as the requirement of the H883/EDI Customs clearance, i.e. the 1st and 2nd digits are the No. of the Customs office which accepts declaration (the last two digits of its corresponding Customs code in the Table of Customs Codes prepared by the Customs), the 3rd digit is the last digit of the four digits of the Gregorian calendar year when the Customs office accepts declaration and the last six digits are the serial No.

**3. Import port/export port**

Fill the name and code of the Customs office at the port where goods are actually imported or exported according to the Table of Customs Codes prepared by the Customs. The requirements for filling special circumstances are as follows:

In the case of import goods in Customs transfer, fill the name and code of the Customs office via which goods are imported; in the case of export goods in Customs transfer, fill the name and code of the Customs office via which goods will be exported. Fill the name and code of the Customs office of exit on the export declaration form and fill the name and code of the Customs office of entry on the import declaration form in the case of goods transferred from one Customs area to another for deep processing according to the procedure of Customs transfer.

In the case of goods allocated or transferred between special supervision areas or bonded areas of different Customs offices, fill the name and code of the destination Customs office.

If goods are transferred without actual import or export, fill the name and code of the Customs office which accepts declaration.

**4. Registration No.**

Fill in this column the Processing Trade Handbook of the Customs of the People's Republic of China, electronic account book and its sub-book (referred to as the Processing Trade Handbook collectively hereunder), the Certificate of Collection of and Exemption of Import and Export Goods from Duties (shortened to the Certificate of Collection of and Exemption from Duties hereunder) or other recording or approving documents issued by the Customs when consigners and consignees of import and export goods have their processing trade contracts recorded or go through recording and approving formalities for collection and reduction of and exemption from duties with the Customs.

For one declaration form, only one registration No. is to be filled. Specific requirements are as follows:

(1) Fill the No. of the Processing Trade Handbook for goods under processing trade except a small quantity of low-value auxiliary materials and goods which are to be sold domestically after paying duties retrospectively.

Fill the No. of the sub-book when declaring to another port using the declaration sub-book for direct declaration at the other port and the sub-book for reexporting at another port goods deep processed in another place; fill the general No. of the declaration book when the sub-book for local direct declaration and the sub-book for local processing are limited to the local Customs.

Fill the No. of the certificate in the import declaration form and fill the No. of the Processing Trade Handbook in the export declaration form when finished products under processing trade are turned into imports of whose duties are reduced or exempted based on the Certificate of Collection of and Exemption from Duties.

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对加工贸易设备之间的结转,转入和转出企业分别填制进、出口报关单,在报关单"备案号"栏目填报《加工贸易手册》编号。

(二)涉及征、减、免税备案审批的报关单,填报《征免税证明》编号。

(三)涉及优惠贸易协定项下实行原产地证书联网管理(香港 CEPA、澳门 CEPA,下同)的报关单,填报原产地证书代码"Y"和原产地证书编号。

(四)减免税货物退运出口,填报《减免税进口货物同意退运证明》的编号;减免税货物补税进口,填报《减免税货物补税通知书》的编号;减免税货物结转进口(转入),填报《征免税证明》的编号;相应的结转出口(转出),填报《减免税进口货物结转联系函》的编号。

(五)涉及构成整车特征的汽车零部件的报关单,填报备案的 Q 账册编号。

**五、合同协议号**

本栏目填报进出口货物合同(包括协议或订单)编号。

**六、进口日期/出口日期**

进口日期填报运载进口货物的运输工具申报进境的日期。

出口日期指运载出口货物的运输工具办结出境手续的日期,本栏目供海关签发打印报关单证明联用,在申报时免予填报。

无实际进出境的报关单填报海关接受申报的日期

本栏目为 8 位数字,顺序为年(4 位)、月(2 位)、日(2 位)。

**七、申报日期**

申报日期指海关接受进出口货物收发货人、受委托的报关企业申报数据的日期。以电子数据报关单方式申报的,申报日期为海关计算机系统接受申报数据时记录的日期。以纸质报关单方式申报的,申报日期为海关接受纸质报关单并对报关单进行登记处理的日期。

申报日期为 8 位数字,顺序为年(4 位)、月(2 位)、日(2 位)。本栏目在申报时免予填报。

**八、经营单位**

本栏目填报在海关注册登记的对外签订并执行进出口贸易合同的中国境内法人、其他组织或个人的名称及海关注册编码。

特殊情况下填制要求如下:

(一)进出口货物合同的签订者和执行者非同一企业的,填报执行合同的企业。

(二)外商投资企业委托进出口企业进口投资设备、物品的,填报外商投资企业,并在标记唛码及备注栏注明"委托某进出口企业进口"。

(三)有代理报关资格的报关企业代理其他进出口企业办理进出口报关手续时,填报委托的进出口企业的名称及海关注册编码。

**九、收货单位/发货单位**

(一)收货单位填报已知的进口货物在境内的最终消费、使用单位的名称,包括:

**1.** 自行从境外进口货物的单位。

**2.** 委托进出口企业进口货物的单位。

(二)发货单位填报出口货物在境内的生产或销售单位的名称,包括:

**1.** 自行出口货物的单位。

**2.** 委托进出口企业出口货物的单位。

(三)有海关注册编码或加工企业编码的收、发货单位,本栏目应填报其中文名称及编码;没有编码的应填报其中文名称。使用《加工贸易手册》管理的货物,报关单的收、发货单位应与《加工贸易手册》的"经营企业"或"加工企业"一致;减免税货物报关单的收、发货单位应与《征免税证明》的"申请单位"一致。

**十、申报单位**

For transference of processing trade equipment, transferors and transferees fill import and export declaration forms respectively and fill the No. of the Processing Trade Handbook in the column of "No. of Record" in the export declaration form.

(2) Fill the No. of the Certificate of Collection of and Exemption from Duties when the declaration form involves record and approval of collection and reduction of and exemption from duties.

(3) Fill the code "Y" and the No. of the place of origin certificate in the declaration form which involves networked management of the place of origin certificate under the preferential trade protocol (Hong Kong CEPA and Macao CEPA).

(4) Fill the No. of the Certificate of Agreeing to Returning Imports Granted Reduction of and Exemption from Duties when returning imports granted reduction of and exemption from duties; fill the No. of the Notice about Supplementing Duties for Imports Granted Reduction of and Exemption from Duties when supplementing duties for imports; fill the No. of the Certificate of Collection of and Exemption from Duties when imports granted reduction of and exemption from duties are imported (turn in); fill the No. of the Letter on Imports Granted Reduction of and Exemption from Duties for corresponding export (turn out).

(5) Fill the No. of the Q account book for record when the declaration form involves auto parts which constitute the characteristics of a whole car.

**5.** Contract/agreement No.

Fill the No. of import and export contracts (including agreements or orders).

**6.** Date of import/date of export

Fill the date when the means of transport which carries imports is declared for entry as the date of import.

The date of export is the date when the formalities for the means of transport which carried exports to clear the Customs are gone through. This column is for the Customs to print the declaration form certificate and it´s unnecessary to fill it in declaration.

Fill the date when the Customs accepts declaration in the declaration form in the case of no actual import and export.

This column consists of eight digits and the sequence is the year (four digits), month(disits)and days (two digits)

**7. Date of declaration**

The date of declaration is the date when the Customs accepts data declared by consigners and consignees of imports and exports or their trusted declaring agents. When declaration is made electronically, the date of declaration is the date when the computer system of the Customs receives declaration data. When declaration is made in paper, the date of declaration is the date when the Customs receives declaration forms in paper and records and processes them.

The date of declaration consists of eight digits and the sequence is the year ((four digits), month (2 digits) and days (two digits). It´s unnecessary to fill this column in declaration.

**8. Operating unit**

Fill in this column the name of the legal person, other organization or individual in China that has been registering with the Customs and signed and implemented import and export contracts as well as its Customs registration code.

Requirements for filling in special cases are as follows:

(1) Fill the enterprise which implements an import or export contract when the signer and implementer of the contract is not the same.

(2) If a foreign-invested enterprise trusts an import and export enterprise with import of invested equipment and articles, fill the name of the foreign-invested enterprise and indicate "trust an import and export enterprise with import" in the mark and equipment column.

(3) Fill the name of the trusted import and export enterprise and the Customs registration code if a declaring agent with the qualification for declaration handles import and export declaration formalities for other import and export enterprises.

**9. Consigners/consigners**

(1) The name of the end user of imports filled by consignees, including:

a. Units which import goods by themselves.

b. Units which trust import and export enterprises with import.

(2) Consigners fill the name of the manufacturer or sales unit of exports, including:

a. Units which exports goods by themselves.

b. Units which trusts import and export enterprises with export.

(3) Consignees and consigners which have the Customs registration code or processing enterprise code fill their Chinese names and codes in this column or fill their Chinese names if they don´t have codes. Consigners and consignees in declaration forms for goods managed by the Processing Trade Handbook should be consistent with "operating enterprises" or "processing enterprises" in the Processing Trade Handbook; consigners and consignees in declaration forms for goods granted reduction of and exemption from duties should be consistent with "applicants" in the Certificate of Collection of and Exemption from Duties.

**10. Declaring units**

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自理报关的,本栏目填报进出口企业的名称及海关注册编码;委托代理报关的,本栏目填报经海关批准的报关企业名称及海关注册编码。

本栏目还包括报关单左下方用于填报申报单位有关情况的相关栏目,包括报关员、报关单位地址、邮政编码和电话号码等栏目。

**十一、运输方式**

运输方式包括实际运输方式和海关规定的特殊运输方式,前者指货物实际进出境的运输方式,按进出境所使用的运输工具分类;后者指货物无实际进出境的运输方式,按货物在境内的流向分类。

本栏目应根据货物实际进出境的运输方式或货物在境内流向的类别,按照海关规定的《运输方式代码表》选择填报相应的运输方式。

(一)特殊情况填报要求如下:

1. 非邮件方式进出境的快递货物,按实际运输方式填报;

2.进出境旅客随身携带的货物,按旅客所乘运输工具填报;

3. 进口转关运输货物,按载运货物抵达进境地的运输工具填报;出口转关运输货物,按载运货物驶离出境地的运输工具填报;

4. 不复运出(入)境而留在境内(外)销售的进出境展览品、留赠转卖物品等,填报"其他运输"(代码 9);

(二)无实际进出境货物在境内流转时填报要求如下:

1. 境内非保税区运入保税区货物和保税区退区货物,填报"非保税区"(代码 0);

2. 保税区运往境内非保税区货物,填报"保税区"(代码 7);

3. 境内存入出口监管仓库和出口监管仓库退仓货物,填报"监管仓库"(代码 1);

4. 保税仓库转内销货物,填报"保税仓库"(代码 8);

5. 从境内保税物流中心外运入中心或从中心运往境内中心外的货物,填报"物流中心"(代码 W);

6. 从境内保税物流园区外运入园区或从园区运往境内园区外的货物,填报"物流园区"(代码 X);

7. 从境内保税港区外运入港区(不含直通)或从港区运往境内港区外(不含直通)的货物,填报"保税港区"(代码 Y),综合保税区比照保税港区填报;

8. 从境内出口加工区、珠澳跨境工业区珠海园区(以下简称珠海园区)外运入加工区、珠海园区或从加工区、珠海园区运往境内区外的货物,区外企业填报"出口加工区"(代码 Z),区内企业填报"其他运输"(代码 9);

9. 境内运入深港西部通道港方口岸区的货物,填报"边境特殊海关作业区"(代码 H);

10. 其他境内流转货物,填报"其他运输"(代码 9),包括特殊监管区域内货物之间的流转、调拨货物,特殊监管区域、保税监管场所之间相互流转货物,特殊监管区域外的加工贸易余料结转、深加工结转、内销等货物。

**十二、运输工具名称**

本栏目填报载运货物进出境的运输工具名称或编号。填报内容应与运输部门向海关申报的舱单(载货清单)所列相应内容一致。具体填报要求如下:

(一)直接在进出境地或采用"属地申报,口岸验放"通关模式办理报关手续的报关单填报要求如下:

1. 水路运输:填报船舶编号(来往港澳小型船舶为监管簿编号)或者船舶英文名称。

2. 公路运输:填报该跨境运输车辆的国内行驶车牌号,深圳提前报关模式的报关单填报国内行驶车牌号+"/"+"提前报关"。

3. 铁路运输:填报车厢编号或交接单号。

Import and export enterprises which declare to the Customs by themselves fill their names and Customs registration codes in this column; those that trust agents with declaration to the Customs fill names and Customs registration codes of approved declaring enterprises in this column.

This column also includes the relevant column in the lower left side of the declaration form for filling conditions of declaring units, such as declarers, addresses of declaring units, post codes and telephone Nos.

**11. Means of transport**

Means of transport include actual means of transport and special means of transport stipulated by the Customs. The former refers to the actual means of transport for import and export and is classified according to means of transport for import and export; the latter refers to means of transport without actual import and export and is classified according to the flow direction of goods in China.

Fill corresponding means of transport in this column according to the actual means of transport for import and export or the classification of the flow direction of goods in China and based on the Table of Codes of Means of Transport prepared by the Customs.

(1) The requirements for filling special circumstances are as follows:

a. Fill according to the actual means of transport for express goods not imported or exported by post;

b. Fill according to means of transport taken by inbound and outbound passengers for goods carried by them personally;

c. Fill according to means of transport which carry goods into China for goods transferred to other Customs offices after import; fill according to means of transport which carry goods out of China for goods transferred to other Customs offices before export;

d. Fill "other transport" (the code 9) for import and export exhibits which will not be reexported or reimported, articles retained, presented or sold, etc.;

(2) If goods circulate in China without actual import and export, the requirements for filling the declaration form are as follows:

a. Fill "non-bonded areas" (the code 0) for goods transported into bonded areas from non-bonded areas and for goods returned from bonded areas;

b. Fill "bonded areas" (the code 7) for goods transported from bonded areas to non-bonded areas in China;

c. Fill "warehouses under supervision" (the code 1) for goods stored domestically in warehouses under export supervision and for goods returned from such warehouses;

d. Fill "bonded warehouses" (the code 8) for goods leaving bonded warehouses and sold domestically;

e. Fill "centers for flow of goods" (the code W) for goods transported into centers from domestic bonded centers for flow of goods or for goods transported out of such centers;

f. Fill "parks for flow of goods" (the code X) for goods transported into domestic bonded parks for flow of goods or for goods transported out of such parks;

g. Fill "bonded ports" (the code Y) for goods transported into domestic bonded ports (not including through bonded ports) or goods transported out of such ports (not including through bonded ports) and fill likewise in the case of comprehensive bonded areas;

h. Enterprises outside domestic export processing areas and the Zhuhai Section of the Cross-Zhuhai and Macao Industrial Park (shortened to the Zhuhai Section) fill "export processing areas" (the code Z) and enterprises inside them fill "other transport" (the code 9) for goods transported into or out of them;

i. Fill the "special Customs area in the border" (the code H) for goods transported into the Hong Kong port at the western passage between Shenzhen and Hong Kong;

j. Fill "other transport" (the code 9) for other goods circulating domestically, including flow and allocation of goods in areas under special supervision, flow of goods between areas under special supervision and bonded areas and carry-over of leftover materials, carry-over of deep processing and internally sold goods outside areas under special supervision.

**12. Names of means of transport**

Fill names or serial Nos. of means of transport for carrying goods into and out of China. The filled content should be consistent with the corresponding content listed in the cargo manifest. The specific requirements for filling this column are as follows:

(1) The requirements for filling the declaration form when handling declaration formalities directly at import and export ports or adopting the customs clearance mode of "declaring goods in the local place and having them examined and cleared at ports" are as follows:

a. Waterway transport: fill the No. of ships (Nos. in the supervision book for small ships ferrying between Hong Kong and Macao) or English names of ships.

b. Road transport: fill plate license Nos. of domestic vehicles engaged in cross-border transport and fill plate Nos. of domestic vehicles+ "/" + "declaring to the Customs in advance" in the declaration form in the case of declaring to the Customs in advance in Shenzhen.

c. Railway transport: fill Nos. of cars or takeover and handover list Nos.

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4. 航空运输:填报航班号。
5. 邮件运输:填报邮政包裹单号。
6. 其他运输:填报具体运输方式名称,例如:管道、驮畜等。
(二)转关运输货物的报关单填报如下:

1. 进口
(1)水路运输:直转、提前报关填报"@"+16 位转关申报单预录入号(或 13 位载货清单号);中转填报进境英文船名。

(2)铁路运输:直转、提前报关填报"@"+16 位转关申报单预录入号;中转填报车厢编号。

(3)航空运输:直转、提前报关填报"@"+16 位转关申报单预录入号(或 13 位载货清单号);中转填报"@"。

(4)公路及其他运输:填报"@"+16 位转关申报单预录入号(或 13 位载货清单号)。
(5)以上各种运输方式使用广东地区载货清单转关的提前报关货物填报"@"+13 位载货清单号。

2. 出口
(1)水路运输:非中转填报"@"+16 位转关申报单预录入号(或 13 位载货清单号)。如多张报关单需要通过一张转关单转关的,运输工具名称字段填报"@"。

中转货物,境内水路运输填报驳船船名;境内铁路运输填报车名(主管海关 4 位关别代码+"TRAIN");境内公路运输填报车名(主管海关 4 位关别代码+"TRUCK")。
(2)铁路运输:填报"@"+16 位转关申报单预录入号(或 13 位载货清单号),如多张报关单需要通过一张转关单转关的,填报"@"。

(3)航空运输:填报"@"+16 位转关申报单预录入号(或 13 位载货清单号),如多张报关单需要通过一张转关单转关的,填报"@"。

(4)其他运输方式:填报"@"+16 位转关申报单预录入号(或 13 位载货清单号)。
(三)采用"集中申报"通关方式办理报关手续的,报关单本栏目填报"集中申报"。

(四)无实际进出境的报关单,本栏目免予填报。

**十三、航次号**
本栏目填报载运货物进出境的运输工具的航次编号。
具体填报要求如下:
(一)直接在进出境地或采用"属地申报,口岸验放"通关模式办理报关手续的报关单

1. 水路运输:填报船舶的航次号。
2. 公路运输:填报运输车辆的 8 位进出境日期〔顺序为年(4 位)、月(2 位)、日(2 位),下同〕。

3. 铁路运输:填报列车的进出境日期。
4. 航空运输:免予填报。
5. 邮件运输:填报运输工具的进出境日期。
6. 其他运输方式:免予填报。
(二)转关运输货物的报关单
1.进口
(1)水路运输:中转转关方式填报"@"+进境干线船舶航次。直转、提前报关免予填报。

(2)公路运输:免予填报。
(3)铁路运输:"@"+8 位进境日期。
(4)航空运输:免予填报。
(5)其他运输方式:免予填报。
2. 出口
(1)水路运输:非中转货物免予填报。中转货物:境内水路运输填报驳船航次号;境内铁路、公路运输填报 6 位起运日期〔顺序为年(2 位)、月(2 位)、日(2 位)〕。

d. Air transport: fill flight Nos.
e. Post transport: fill Nos. of postal parcels.
f. Other transport: fill names of specific means of transport, such as pipelines, beasts of burden, etc.
(2) The requirement for filling the declaration form for soods transferred to another customs office are as follows:
a. Import
a) Waterway transport: fill "@"+16-digit pre-entry No. of the Customs transfer declaration form (or 13-digit No. of the cargo manifest) in the case of direct transfer and declaring in advance; fill English names of entry ships in the case of transit.
b) Railway transport: fill "@"+16-digit pre-entry No. of the Customs transfer declaration form in the case of direct transfer and declaring in advance; fill Nos. of cars in the case of transit.
c) Air transport: fill "@"+16-digit pre-entry No. of the Customs transfer declaration form (or 13- digit No. of the cargo manifest) in the case of direct transfer and declaring in advance; fill "@" in the case of transit.
d) Road and other transport: fill "@"+16-digit pre-entry No. of the Customs transfer declaration form (or 13-digit No. of the cargo manifest).
e) Fill"@"+ 13-digit No. of the cargo manifest for goods transported by the above means of transport, transferred to another Customs office by cargo manifests of Guangdong and declared to the Customs in advance.
b. Export
a) Waterway transport: fill "@"+16-digit pre-entry No. of the Customs transfer declaration form (or 13-digit No. of the cargo manifest) in the case of non transit; if many declaration forms have to be transferred to other Customs offices by one Customs transfer form, fill "@" in the name section of means of transport.
Fill names of ships for transit goods and domestic waterway transport; fill names of trains in the case of domestic railway transport (four Customs class codes of competent Customs+ "TRAIN"); fill names of vehicles in the case of domestic road transport (four Customs class codes of competent Customs+ "Truck").
b) Railway transport: fill "@"+16-digit pre-entry No. of the Customs transfer declaration form (or 13-digit No. of the cargo manifest); if many declaration forms have to be transferred to other Customs offices by one Customs transfer form, fill "@" in the name section of means of transport.
c) Air transport: fill "@"+16-digit pre-entry No. of the Customs transfer declaration form (or 13- digit No of the cargo manifest); if many declaration forms have to be transferred to other Customs offices by one Customs transfer form, fill "@" in the name section of means of transport.
d) Other means of transport: fill "@"+16-digit pre-entry No. of the Customs transfer declaration form (or 13-digit No. of the cargo manifest).
(3) Fill "collective declaration" in this column of the declaration form when handling Customs declaration formalities by the clearance way of "collective declaration".
(4) It's unnecessary to fill this column for the declaration form without actual import and export.
**13. Journey Nos.**
Fill journey Nos. of means of transport which carry goods into and out of China in this column.
The specific requirements for filling this column are as follows:
(1) Declaration form for handling declaration formalities directly at import and export ports or adopting the customs clearance mode of "declaring goods in the local place and having them examined and cleared at ports"
a. Waterway transport: fill voyage Nos. of ships.
b. Road transport: fill the 8-digit import and export date when transport vehicles enter or leave China (the sequence is the year (four digits), month (two digits), days (two digits), the same below).
c. Railway transport: fill the date when trains enter or leave China.
d. Air transport: don't fill.
e. Post transport: fill the date when means of transport enter or leave China.
f. Other means of transport: don't fill.
(2) Declaration form for goods transferred to another port
a. Import
a) Waterway transport: fill "@"+voyage Nos. of entry ships on main routes in the case of transit and Customs transfer. Don't fill in the case of direct transfer and declaration in advance.
b) Road transport: don't fill.
c) Railway transport: "@"+ 8-digit date of entry.
d) Air transport: don't fill.
e) Other means of transport: don't fill.
b. Export
a) Waterway transport: don't fill for non-transit goods. Transit goods: fill voyage Nos. of barges for domestic waterway transport; fill the 6-digit date when domestic railway and road transport start (the sequence is the year (two digits), month (two digits), month (two digits and days (two digits).

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(2)铁路拼车拼箱捆绑出口:免予填报。
(3)航空运输:免予填报。
(4)其他运输方式:免予填报。
(三)无实际进出境的报关单,本栏目免予填报。

**十四、提运单号**

本栏目填报进出口货物提单或运单的编号。

一份报关单只允许填报一个提单或运单号,一票货物对应多个提单或运单时,应分单填报。

具体填报要求如下:

(一)直接在进出境地或采用"属地申报,口岸验放"通关模式办理报关手续的。

1. 水路运输:填报进出口提单号。如有分提单的,填报进出口提单号+"*"+分提单号。

2.公路运输:免予填报。
3. 铁路运输:填报运单号。
4. 航空运输:填报总运单号+"_"+分运单号,无分运单的填报总运单号。

5.邮件运输:填报邮运包裹单号。
(二)转关运输货物的报关单
1. 进口
(1)水路运输:直转、中转填报提单号。提前报关免予填报。
(2)铁路运输:直转、中转填报铁路运单号。提前报关免予填报。
(3)航空运输:直转、中转货物填报总运单号+"_"+分运单号。提前报关免予填报。

(4)其他运输方式:免予填报。
(5)以上运输方式进境货物,在广东省内用公路运输转关的,填报车牌号。
2. 出口
(1)水路运输:中转货物填报提单号;非中转货物免予填报;广东省内汽车运输提前报关的转关货物,填报承运车辆的车牌号。
(2)其他运输方式:免予填报。广东省内汽车运输提前报关的转关货物,填报承运车辆的车牌号。
(三)采用"集中申报"通关方式办理报关手续的,报关单填报归并的集中申报清单的进出口起止日期〔按年(4位)月(2位)日(2位)年(4位)月(2位)日(2位)〕。

(四)无实际进出境的,本栏目免予填报。

**十五、贸易方式(监管方式)**

本栏目应根据实际对外贸易情况按海关规定的《监管方式代码表》选择填报相应的监管方式简称及代码。一份报关单只允许填报一种监管方式。

特殊情况下加工贸易货物监管方式填报要求如下:

(一)进口少量低值辅料(即5000美元以下,78种以内的低值辅料)按规定不使用《加工贸易手册》的,填报"低值辅料"。使用《加工贸易手册》的,按《加工贸易手册》上的监管方式填报。

(二)外商投资企业为加工内销产品而进口的料件,属非保税加工的,填报"一般贸易"。
外商投资企业全部使用国内料件加工的出口成品,填报"一般贸易"。
(三)加工贸易料件结转或深加工结转货物,按批准的监管方式填报。
(四)加工贸易料件转内销货物以及按料件办理进口手续的转内销制成品、残次品、半成品,应填制进口报关单,填报"来料料件内销"或"进料料件内销";加工贸易成品凭《征免税证明》转为减免税进口货物的,应分别填制进、出口报关单,出口报关单本栏目填报"来料成品减免"或"进料成品减免",进口报关单本栏目按照实际监管方式填报。

(五)加工贸易出口成品因故退运进口及复运出口的,填报"来料成品退换"或"进料成品退换";加工贸易进口料件因换料退运出口及复运进口的,填报"来料料

b) LCL tied-together rail car and box export: don't fill.
c) Air transport: don't fill.
d) Other means of transport: don't fill.
e) Don't fill this column in the declaration form if no import or export occurs actually.

**14. Nos. of bills of lading**

Fill the No. of the import and export bill of lading or waybill in this column.

Fill the No. of only one bill of lading or waybill in a declaration form and fill forms separately when one bill of goods corresponds to many bills of lading or waybills.

The specific requirements for filling this column are as follows:

(1) Handling declaration formalities directly at import and export ports or adopting the customs clearance mode of "declaring goods in the local place and having them examined and cleared at ports

a. Waterway transport: fill Nos. of import and export bills of lading. Fill import and export bills of lading + "+" +separate bills of lading if there are separate bills of lading.
b. Road transport: don't fill.
c. Railway transport: fill Nos. of bills of lading.
d. Air transport: fill the No. of the general bill of lading+ "-" + Nos. of separate bills of lading. Fill the No. of the general bill of lading if there are not separate bills of lading.
e.Post transport:fill Nos.of postal parcels.
(2) Declaration form for goods transferred to another port
a. Import
a) Waterway transport: fill Nos. of bills of lading for direct transfer and transit. Don't fill when declaring to the Customs in advance.
b) Railway transport: fill Nos. of railway bills of lading for direct transfer and transit. Don't fill when declaring to the Customs in advance.
c) Air transport: fill the No. of the general bill of lading for direct transfer and transit + "-" +separate bills of lading. Don't fill when declaring to the Customs in advance.
d) Other means of transport: don't fill.
e) Fill the license plate No. if goods are imported by the above means of transport and transferred to other Customs offices by road transport in Guangdong Province.
b. Export
a) Waterway transport: fill Nos. of bills of lading for transit goods; don't fill for non-transit goods; fill license plate Nos. of transport vehicles for transit goods transported by road and declared to the Customs in advance.
b) Other means of transport: don't fill. Fill license plate Nos. of transport vehicles for transit goods transported by road and declared to the Customs in advance.
(3) When handling the declaring formalities by the clearance method of "collective declaration, fill the combined collective starting and stopping import and export dates in the declaration form (according to the year (four digits), month (two digits), days (two digits).
(4) Don't fill this column if there are no actual import and export.

**15. Way of trade (way of supervision)**

Fill the abbreviation and code of the corresponding way of supervision according to the Table of Codes of Ways of Supervision stipulated by the Customs based on actual foreign trade circumstances. Fill only one way of supervision in one declaration form.

The requirements for filling the way of supervision for processing trade under special circumstances are as follows:

(1) When the Processing Trade Handbook is not used according to the regulation when importing a small quantity of low-value auxiliary materials (i.e. under US $5000 and low-value auxiliary materials within the 78 varieties), fill "low-value auxiliary materials". If the Processing Trade Handbook is used, fill according to the way of supervision in the manual.
(2) Fill "general trade" for materials and parts imported by foreign-invested enterprises for producing products to be sold domestically in non-bonded processing.
When foreign-invested enterprises producing finished products by domestic materials and parts, fill "general trade".
(3) Fill according to the approved way of supervision for carry-over of materials and parts or carry-over of goods for deep processing in processing trade.
(4) Materials and components for processing inward to be declared for domestic use (including making up an import declaration afterward for the materials and components of finished products which to be declared for domestic use), fill in "supplied/imported materials and components for domestic use" on import declaration; finished products of inward processing to be declared for domestic use with the Certificate of Collection of and Exemption from Duties, fill in "supplied/imported materials and components for domestic use with the Certificate of Collection of and Exemption from Duties" both on import declaration and export declaration.
(5) Fill "exchange of finished products with supplied materials" or "finished products with imported materials" if finished exports are returned and reexported for some reason in processing trade, fill "exchange of supplied materials and parts" or

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件退换"或"进料料件退换";加工贸易过程中产生的剩余料件、边角料退运出口,以及进口料件因品质、规格等原因退运出口且不再更换同类货物进口的,分别填报"来料料件复出"、"来料边角料复出"、"进料料件复出"、"进料边角料复出"。

(六)备料《加工贸易手册》中的料件结转转入加工出口《加工贸易手册》的,填报"来料加工"或"进料加工"。

(七)保税工厂加工贸易进出口货物,根据《加工贸易手册》填报"来料加工"或"进料加工"。

(八)加工贸易边角料内销和副产品内销,应填制进口报关单,填报"来料边角料内销"或"进料边角料内销"。

(九)加工贸易进口料件不再用于加工成品出口,或生产的半成品(折料)、成品因故不再出口,主动放弃交由海关处理时,应填制进口报关单,填报"料件放弃"或"成品放弃"。

**十六、征免性质**

本栏目应根据实际情况按海关规定的《征免性质代码表》选择填报相应的征免性质简称及代码,持有海关核发的《征免税证明》的,应按照《征免税证明》中批注的征免性质填报。一份报关单只允许填报一种征免性质。

加工贸易货物报关单应按照海关核发的《加工贸易手册》中批注的征免性质简称及代码填报。特殊情况填报要求如下:

(一)保税工厂经营的加工贸易,根据《加工贸易手册》填报"进料加工"或"来料加工"。

(二)外商投资企业为加工内销产品而进口的料件,属非保税加工的,填报"一般征税"或其他相应征免性质。

(三)加工贸易转内销货物,按实际情况填报(如一般征税、科教用品、其他法定等)。

(四)料件退运出口、成品退运进口货物填报"其他法定"(代码 0299)。

(五)加工贸易结转货物,本栏目免予填报。

**十七、征税比例/结汇方式**

进口报关单本栏目免予填报。

出口报关单填报结汇方式,按海关规定的《结汇方式代码表》选择填报相应的结汇方式名称或代码。

**十八、许可证号**

本栏目填报以下许可证的编号:进(出)口许可证、两用物项和技术进(出)口许可证、两用物项和技术出口许可证(定向)、纺织品临时出口许可证、出口许可证(加工贸易)、出口许可证(边境小额贸易)。

一份报关单只允许填报一个许可证号。

**十九、起运国(地区)/运抵国(地区)**

起运国(地区)填报进口货物启始发出直接运抵我国或者在运输中转国(地)未发生任何商业性交易的情况下运抵我国的国家(地区)。

运抵国(地区)填报出口货物离开我国关境直接运抵或者在运输中转国(地区)未发生任何商业性交易的情况下最后运抵的国家(地区)。

不经过第三国(地区)转运的直接运输进出口货物,以进口货物的装货港所在国(地区)为起运国(地区),以出口货物的指运港所在国(地区)为运抵国(地区)。

经过第三国(地区)转运的进出口货物,如在中转国(地区)发生商业性交易,则以中转国(地区)作为起运/运抵国(地区)。

本栏目应按海关规定的《国别(地区)代码表》选择填报相应的起运国(地区)或运抵国(地区)中文名称及代码。

无实际进出境的,填报"中国"(代码 142)。

**二十、装货港/指运港**

装货港填报进口货物在运抵我国关境前的最后一个境外装运港。

指运港填报出口货物运往境外的最终目的港;最终

"exchange of imported materials and parts" if imported materials and parts are returned for exchange in processing trade; fill "reexport of supplied materials and parts", "reexport of supplied scraps", "reexport of imported materials and parts" and "reexport of imported scraps" respectively if leftover materials, parts and scraps produced in processing trade are reexported and if imported materials and parts are returned for reasons of quality and specifications and not in exchange for similar goods.

(6) To close and transfer materials and components of Processing Trade Handbook for reservation into Processing Trade Handbook for inward processing, fill in corresponding Mode of Trade of inward processing with supplied/imported materials.

(7) Import/export goods for inward processing by bonded factory, fill in corresponding Mode of Trade of inward processing with supplied/imported materials, which should be in accordance with Processing Trade Handbook.

(8) Leftover scraps or by-products of processing trade to be declared for domestic use, fill in "scraps to be declared for domestic use" on import declaration.

(9) Materials/components or finished products of processing trade to be abandoned, fill in "Materials/components or finished products to be abandoned on import declaration.

**16. Nature of levy and reduction of and exemption from Customs duties**

Fill this column in accordance with the nature of levy, reduction and exemption marked on the Certificate of Collection of and Exemption from Duties, or on basis of fact choice the suitable abbreviation or code from "Codes for the Nature of Levy, Reduction of and Exemption from Customs Duties prescribed by the Customs.

Declaration for inward processing, fill the column in accordance with the nature of levy, reduction and exemption marked on R handbook. Specific requirements are as follows:

(1) Inward processing performed by bonded factory, fill in "inward processing with supplied/imported materials, which should be in accordance with Processing Trade Handbook.

(2) To import materials and components by foreign-invested enterprise for the purpose of processing products for domestic use proportionally or wholly, fill in "Levy according to regulations: or other suitable Nature of Levy, Reduction of and Exemption from Customs Duties.

(3) Goods for inward processing to be declared for domestic use, on basis of fact fill in the suitable Nature of Levy, Reduction of and Exemption from Customs Duties (for example, levy according to regulations, educational and scientific materials, other legal reduction and remission, etc.)

(4) Materials and components sending back outward, or finished products sending back inward, fill in "other legal reduction and remission" (the code 0299).

(5) Don't fill this column in the case of carried over goods in processing trade.

**17. Rate of levy/way of settlement**

Don't fill this column in the import declaration form.

Fill the way of settlement in the export declaration form by selecting the name of the corresponding way of settlement or code according to the Table of Codes of Ways of Settlement stipulated by the Customs.

**18. No. of the license**

Fill Nos. of the following licenses in this column: import (export) license, dual-use material and technology import (export) license, dual-use material and technology export license (oriented), temporary textile export license, export license (processing trade) and export license (boundary small-amount trade).

Fill the No. of only one license for one declaration form.

**19. Starting country (region)/destination country (region)**

The starting country (region) means the country (region) from which imports are transported to our country directly or via a country (region) without any commercial transaction.

The destination country (region) is the country (region) to which exports are transported directly from our country or via a country (region) without any commercial transaction.

The country where the loading port of imports transported directly instead of indirectly via a third country is located is the starting country (region) and the country where the destination port of exports transported directly instead of indirectly via a third country is located is the destination country (region).

If imports and exports undergo commercial transactions when transported via a third country (region), the third country (region) is the starting/destination country (region).

Fill the Chinese name and code of the corresponding starting country (region) or destination country (region) according to the Table of Codes of Countries (Regions) stipulated by the Customs.

Fill "China" (the code 142) if there are actual import and export.

**20. Loading port/designated port**

The loading port is the last overseas loading port for imports before they arrive at a Chinese port.

The designated port is the final overseas destination port for exports. If the final

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目的港不可预知的,按尽可能预知的目的港填报。

本栏目应根据实际情况按海关规定的《港口航线代码表》选择填报相应的港口中文名称及代码。装货港/指运港在《港口航线代码表》中无港口中文名称及代码的,可选择填报相应的国家中文名称或代码。

无实际进出境的,本栏目填报"中国境内"(代码142)。

**二十一、境内目的地/境内货源地**

境内目的地填报已知的进口货物在国内的消费、使用地或最终运抵地,其中最终运抵地为最终使用单位所在的地区。最终使用单位难以确定的,填报货物进口时预知的最终收货单位所在地。

境内货源地填报出口货物在国内的产地或原始发货地。出口货物产地难以确定的,填报最早发运该出口货物的单位所在地。

本栏目按海关规定的《国内地区代码表》选择填报相应的国内地区名称及代码。

**二十二、批准文号**

进口报关单中本栏目免予填报。

出口报关单中本栏目填报出口收汇核销单编号。

**二十三、成交方式**

本栏目应根据进出口货物实际成交价格条款,按海关规定的《成交方式代码表》选择填报相应的成交方式代码。

无实际进出境的报关单,进口填报 CIF,出口填报 FOB。

**二十四、运费**

本栏目填报进口货物运抵我国境内输入地点起卸前的运输费用,出口货物运至我国境内输出地点装载后的运输费用。进口货物成交价格包含前述运输费用或者出口货物成交价格不包含前述运输费用的,本栏目免于填报。

运费可按运费单价、总价或运费率三种方式之一填报,注明运费标记(运费标记"1"表示运费率,"2"表示每吨货物的运费单价,"3"表示运费总价),并按海关规定的《货币代码表》选择填报相应的币种代码。

运保费合并计算的,填报在本栏目。

**二十五、保费**

本栏目填报进口货物运抵我国境内输入地点起卸前的保险费用,出口货物运至我国境内输出地点装载后的保险费用。进口货物成交价格包含前述保险费用或者出口货物成交价格不包含前述保险费用的,本栏目免于填报。

保费可按保险费总价或保险费率两种方式之一填报,注明保险费标记(保险费标记"1"表示保险费率,"3"表示保险费总价),并按海关规定的《货币代码表》选择填报相应的币种代码。

运保费合并计算的,本栏目免予填报。

**二十六、杂费**

本栏目填报成交价格以外的、按照《中华人民共和国进出口关税条例》相关规定应计入完税价格或应从完税价格中扣除的费用。可按杂费总价或杂费率两种方式之一填报,注明杂费标记(杂费标记"1"表示杂费率,"3"表示杂费总价),并按海关规定的《货币代码表》选择填报相应的币种代码。

应计入完税价格的杂费填报为正值或正率,应从完税价格中扣除的杂费填报为负值或负率。

**二十七、件数**

本栏目填报有外包装的进出口货物的实际件数。特殊情况填报要求如下:

(一)舱单件数为集装箱的,填报集装箱个数。

(二)舱单件数为托盘的,填报托盘数。

destination is unforeseeable, fill the most likely destination port.

Fill the Chinese name and code of the corresponding port in this column according to the actual situation and based on the Table of Codes of Port Routes stipulated by the Customs. If there is no Chinese name and code of the loading/designated port in the Table of Codes of Port Routes, fill the Chinese name or code of the corresponding country.

If there are no actual import and export, fill "in China; in this column (the code 142).

**21. Domestic destination/domestic place of origin of goods**

For domestic destination, fill the known place of consumption or use or the final destination of imports in China. Therein the final destination is the place where the end user is located. If the final destination is where the end user is located and it is hard to determine the end user, fill the final place where the final consignee is located as known in importation.

For domestic place of origin of exports, fill the place of origin of exports or the original place where exports are sent from. If it's hard to determine the place of origin of exports, fill the place where the unit which sent the exports earliest is located.

Fill the corresponding name and code China in this column according to the Table of Codes of Domestic Regions stipulated by the Customs.

**22. No. of the approving document**

Don't fill this column in the import declaration form.

Fill the export proceeds writing-off certificate in this column of the export declaration form.

**23. Way of transaction**

Fill the code of the corresponding way of transaction in this column according to the Table of Codes of Way of Transactions stipulated by the Customs based on the article on the actual transaction price of imports and exports.

Fill CIF for imports and FOB for exports for declaration forms without actual import and export.

**24. Freight**

Fill the transport cost before imports are unloaded at ports in our country and that after exports are loaded at ports in our country. If the transaction price of imports includes the above transport cost or if the transaction price of exports doesn't include the above transport cost, don't fill this column.

Fill the unit transport price, total transport price or transport rate. Indicate the mark of transport cost ("1" indicates the transport rate, "2" indicates the unit transport price per ton and "3" indicate the total transport price). Fill the corresponding code of the currency according to the Table of Codes of Currencies stipulated by the Customs.

Fill transport cost and insurance premium in this column if they are calculated together.

**25. Insurance premium**

International insurance premium for the declared goods should be declared in case the transaction price of imports doesn't cover insurance premium, or in case the transaction price of exports covers insurance premium. It could be declared in two ways: insurance premium rate or total insurance premium. Meanwhile, fill the category of mark of insurance premium and the code of the currency. The latter should be in accordance with the "Codes for Representation of Currencies" stipulated by the Customs.

In case freight and insurance premium are calculated together, fill freight and insurance premium in the column of freight.The category marks of insurance premium are as follows: 1 refers to insurance premium rate, 3 refers to total insurance premium.

Don't fill transport cost and in surance premium in this column if theyare calulated together.

**26. Incidental expenses**

The term means other expenses incurred for the goods which should be included in or deducted from the dutiable price in accordance with the "Regulations of the People's Republic of China on Import and Export Duties". It could be declared in two ways: incidental expense rate, or total incidental expenses. Meanwhile, fill the category mark of incidental expenses and the code of currency. The latter should be in accordance with the "Codes for Representation of Currencies" stipulated by the Customs. The category marks of inciden tal expenses are as follows: 1 refers to in cidental expense rate and 3 refers to total incidental expenses

Incidental expenses should be included in the dutiable price. Fill positive value or positive rate, incidental expenses should be deducted from the dutiable price, fill negative value or negative rate.

**27. Number of packages**

Fill the actual number of packages of imports and exports in this column. The requirements for filling under special circumstances are as follows:

(1) If the number of packages in manifest is the number of containers, fill the number of containers.

(2) If the number of packages in manifest is the number of pallets, fill the number of pallets.

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本栏目不得填报为零,裸装货物填报为“1”。

**二十八、包装种类**

本栏目应根据进出口货物的实际外包装种类,按海关规定的《包装种类代码表》选择填报相应的包装种类代码。

**二十九、毛重(千克)**

本栏目填报进出口货物及其包装材料的重量之和,计量单位为千克,不足一千克的填报为"1"。

**三十、净重(千克)**

本栏目填报进出口货物的毛重减去外包装材料后的重量,即货物本身的实际重量,计量单位为千克,不足一千克的填报为"1"。

**三十一、集装箱号**

本栏目填报装载进出口货物(包括拼箱货物)集装箱的箱体信息。一个集装箱填一条记录,分别填报集装箱号(在集装箱箱体上标示的全球唯一编号)、集装箱的规格和集装箱的自重。非集装箱货物填报为"0"。

**三十二、随附单证**

本栏目根据海关规定的《监管证件代码表》选择填报除本规范第十八条规定的许可证件以外的其他进出口许可证件或监管证件代码及编号。

本栏目分为随附单证代码和随附单证编号两栏,其中代码栏应按海关规定的《监管证件代码表》选择填报相应证件代码;编号栏应填报证件编号。

(一)加工贸易内销征税报关单,随附单证代码栏填写"c",随附单证编号栏填写海关审核通过的内销征税联系单号。

(二)含预归类商品报关单,随附单证代码项下填写"r",随附单证编号项下填写 XX 关预归类书 XX 号。

(三)优惠贸易协定项下进出口货物

"Y"为原产地证书代码。优惠贸易协定代码选择"01"、"02"、"03"、"04"、"05"、"06"、"07"、"08"、"09"填报:

"01"为"亚太贸易协定"项下的进口货物;

"02"为"中国-东盟自贸区"项下的进口货物;

"03"为"内地与香港紧密经贸关系安排"(香港 CEPA)项下的进口货物;

"04"为"内地与澳门紧密经贸关系安排"(澳门 CEPA)项下的进口货物;

"05"为"对非洲特惠待遇"项下的进口货物;

"06"为"台湾农产品零关税措施"项下的进口货物;

"07"为"中巴自贸区"项下的进口货物;

"08"为"中智自贸区"项下的进口货物;

"09"为"对也门等国特惠待遇"项下的进口货物。

具体填报要求如下:

1.实行原产地证书联网管理的,随附单证代码栏填写"Y",随附单证编号栏的"<>"内填写优惠贸易协定代码。例如香港 CEPA 项下进口商品,应填报为:"Y"和"<03>"。一票进口货物中如涉及多份原产地证书或含有非原产地证书商品,应分单填报。

2.未实行原产地证书联网管理的,随附单证代码栏填写"Y",随附单证编号栏"<>"内填写优惠贸易协定代码+":"+需证商品序号。例如《亚太贸易协定》项下进口报关单中第 1 到第 3 项和第 5 项为优惠贸易协定项下商品,应填报为:"<01:1-3,5>"。

优惠贸易协定项下出口货物,本栏目填报原产地证书代码和编号。

**三十三、用途/生产厂家**

进口货物本栏目填报用途,应根据进口货物的实际用途按海关规定的《用途代码表》选择填报相应的用途代码。

出口货物本栏目填报其境内生产企业。

**三十四、标记唛码及备注**

本栏目填报要求如下:

(一)标记唛码中除图形以外的文字、数字。

(二)受外商投资企业委托代理其进口投资设备、物品的进出口企业名称。

(三)与本报关单有关联关系的,同时在业务管理规

It's not allowed to fill 0 in this column and fill "1" for unpacked goods.

**28. Kind of packages**

Fill the actual kind of packages according to the "Codes for Kind of Packages" stipulated by the Customs.

**29. Gross weight (kilogram)**

Fill the total weight of imports and exports and their packing materials in this column. The calculation unit is kilogram and fill "1" for less than 1 kilogram.

**30. Net weight (kilogram)**

Fill the weight of imports and exports without the weight of packages, i.e. the actual weight of goods, in this column. The calculation unit is kilogram and fill "1" for less than 1 kilogram.

**31. No. of containers**

Fill information on container bodies of imports and exports (including LCL goods). Fill one record for one container and fill Nos. of containers separately (the only No. of a container worldwide which is indicated on its body), the specification of containers and the net weight of containers. Fill "0" if goods are not carried in containers.

**32. Attached documents**

Fill export licenses in this column except those stipulated by Article 18 of this standard or codes of supervision certificates and codes according to the Table of Codes of Supervision Certificates.

This column is divided into the code of attached documents and No. of attached documents. Therein fill the code of corresponding certificates in the sub-column of the code according to the Table of Codes of Supervision Certificates stipulated by the Customs and fill the No. of documents in the column of the No.

(1) Fill "c" in the column of the code of attached documents for the declaration form for domestic sale taxation under processing trade and fill the No. of the liaison sheet for domestic sale taxation approved by the Customs in the column of the No. of attached documents.

(2) Fill "r" in the column of the No. of attached documents for the declaration form containing pre-retained commodities and fill No. XX, pre-retaining book, XX Customs in the column of the No. of attached documents.

(3) Imports and exports under preferential trade protocols

"Y" is the code of the place of origin certificate. Select and fill"01","02","03","04","05","06","07","08" or"09.

"01" means imports under the "Asia-Pacific Trade Protocol".

"02" means imports under "China-ASEAN Free Trade Zone".

"03" means imports under Hong Kong CEPA.

"04" means imports under Macao CEPA".

"05: means imports under "Preferential Treatment for Africa".

"06" means imports under "Zero Duty Measure for Taiwan Agricultural Products".

"07" means imports under "China-Brazil Free Trade Zone".

"08" means imports under "China-Chile Free Trade Zone:.

"09" means imports under "Preferential Treatment for Yemen and Other Countries".

The specific requirements for filling this column are as follows:

a. Fill "Y" in the column of the No. of attached documents for those under online management of place of origin certificates, fill the code of the preferential trade protocol in "<>". For example, fill "Y" and "<03>" for imports under Hong Kong CEPA. If imports in an order involve many place of origin certificates or include non-place-of-origin-certificate commodities, fill them in separate declaration forms.

b. Fill "Y" in the column of attached documents for those not under online management of place of origin certificates, fill the code of the preferential trade protocol in "<>"+the No. of commodities which need certificates. For example Item 1 to 2 and Item 5 in the export declaration form under the Asia-Pacific Trade Protocol are commodities under the preferential trade protocol and "<01:1-3,5>" should be filled.

Fill the code and No. of the place of origin certificate in this column for exports under preferential trade protocols.

**33. Use/manufacturer**

Fill the corresponding code of use of imports in this column according to the Table of Codes of Use stipulated by the Customs based on actual use of imports.

Fill names of manufacturers of exports in this column.

**34. Mark and remark**

The specific requirements for filling this colum are as follows:

(1) Characters and numbers except graphics in mark

(2) Names of import and export enterprises trusted by foreign-invested enterprises with importing of invested equipment and articles.

(3) Fill the column of "associated record" in the electronic data declaration

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范方面又要求填报的备案号,填报在电子数据报关单中"关联备案"栏。

加工贸易结转货物及凭《征免税证明》转内销货物,其对应的备案号应填报在"关联备案"栏。

减免税货物结转进口(转入),报关单"关联备案"栏应填写本次减免税货物结转所申请的《减免税进口货物结转联系函》的编号。

减免税货物结转出口(转出),报关单"关联备案"栏应填写与其相对应的进口(转入)报关单"备案号"栏中《征免税证明》的编号。

(四)与本报关单有关联关系的,同时在业务管理规范方面又要求填报的报关单号,填报在电子数据报关单中"关联报关单"栏。

加工贸易结转类的报关单,应先办理进口报关,并将进口报关单号填入出口报关单的"关联报关单"栏。

办理进口货物直接退运手续的,除另有规定外,应当先填写出口报关单,再填写进口报关单,并将出口报关单号填入进口报关单的"关联报关单"栏。

减免税货物结转出口(转出),应先办理进口报关,并将进口(转入)报关单号填入出口(转出)报关单的"关联报关单"栏。

(五)办理进口货物直接退运手续的,本栏目填报《准予直接退运决定书》或者《责令直接退运通知书》编号。

(六)申报时其他必须说明的事项填报在本栏目。

**三十五、项号**

本栏目分两行填报及打印。第一行填报报关单中的商品顺序编号;第二行专用于加工贸易、减免税等已备案、审批的货物,填报和打印该项货物在《加工贸易手册》或《征免税证明》等备案、审批单证中的顺序编号。

优惠贸易协定项下实行原产地证书联网管理的报关单,第一行填报报关单中的商品顺序编号,第二行填报该项商品对应的原产地证书上的商品项号。

加工贸易项下进出口货物的报关单,第一行填报报关单中的商品顺序编号,第二行填报该项商品在《加工贸易手册》中的商品项号,用于核销对应项号下的料件或成品数量。其中第二行特殊情况填报要求如下:

(一)深加工结转货物,分别按照《加工贸易手册》中的进口料件项号和出口成品项号填报。

(二)料件结转货物(包括料件、制成品和半成品折料),出口报关单按照转出《加工贸易手册》中进口料件的项号填报;进口报关单按照转进《加工贸易手册》中进口料件的项号填报。

(三)料件复出货物(包括料件、边角料、来料加工半成品折料),出口报关单按照《加工贸易手册》中进口料件的项号填报;如边角料对应一个以上料件项号时,填报主要料件项号。料件退换货物(包括料件、不包括半成品),进出口报关单按照《加工贸易手册》中进口料件的项号填报。

(四)成品退换货物,退运进境报关单和复运出境报关单按照《加工贸易手册》原出口成品的项号填报。

(五)加工贸易料件转内销货物(以及按料件办理进口手续的转内销制成品、半成品、残次品)应填制进口报关单,填报《加工贸易手册》进口料件的项号;加工贸易边角料、副产品内销,填报《加工贸易手册》中对应的进口料件项号。如边角料或副产品对应一个以上料件项号时,填报主要料件项号。

(六)加工贸易成品凭《征免税证明》转为减免税货物进口的,应先办理进口报关手续。进口报关单填报

form when the record No. is associated with this declaration form and has to be filled to regulate business management.

Fill the record No. in the "associated record" for goods turned over from processing trade and goods sold domestic instead of exported against the Certificate of Collection of and Exemption from Duties.

Fill the No. of the Liaison Letter on Turnover of Exports Granted Exemption and Reduction of Duties applied for in turnover of goods granted reduction of and exemption from duties in the column of the "Associated Record" of the declaration form to turn goods granted reduction of and exemption from duties into imports (turn in).

Fill the No. of the Certificate of Collection of and Exemption from Duties in the column of the "Associated Record" of the corresponding import (turn in) declaration form to turn goods granted reduction of and exemption from duties into exports (turn out).

(4) When the No. of the declaration form is associated with this declaration form and has to be filled according to business management norm, fill it in the "association declaration" column of the electronic data declaration form.

For declaration forms in the category of processing trade carry-over, declare for import first and fill the No. of the import declaration form in the column of "associated declaration form" of the export declaration form.

To handle formalities for direct return of imports, first fill the export declaration, then fill the import declaration and export declaration forms and fill in the No. of the export declaration form in the column of "associated declaration form" of the export declaration except as otherwise provided.

For carry-over of exports (turn out) granted reduction of and exemption from duties, declare for import first and fill the No. of import (turn in) declaration form in the column of "associated declaration form" of the import declaration form.

(5) To handle formalities for direct return of imports, fill the No. of Decision on Approval of Direct Return or Notice about Ordering Direct Return in this column.

(6) Fill other matters that have to be explained in declaration in this column.

**35. Item No.**

This column is divided into two lines and printed. Fill the No. of commodities in the declaration form in the first line; fill and print the No. of the commodities in the recording or approving document for the Processing Trade Handbook or the Certificate of Collection of and Exemption from Duties in the second line for recorded and approved goods which are specially used in processing trade or granted reduction of and exemption from duties.

For the declaration form under online management of the place of origin certificate under preferential trade protocol, fill the No. of commodities in the declaration form in the first line and the No. of commodities in the corresponding place of origin certificate of the commodities.

For the declaration form for imports and exports under processing trade, fill the No. of commodities in the declaration form in the first line and the No. of the commodities in the Processing Trade Handbook in the second line to write off the quantity of materials or finished products under the corresponding Item No. The requirements for filling special circumstances in the second line are as follows:

(1) Fill the No. of imported materials and parts and the No. of finished exports according to the Processing Trade Handbook for carry-over of deep processed goods.

(2) Fill goods carried over from materials and parts (including materials, parts, finished products and materials from semi-finished products) in the export declaration form according to the Item No. of imported materials and parts in the turn-out part of Processing Trade Handbook; fill the import declaration form according to the Item No. of imported materials and parts in the turn-in part of the Processing Trade Handbook.

(3) To return materials and components (including scraps, materials and components converted from semi-finished products), fill the item No. of import materials and components in the export declaration form according to Processing Trade Handbook; to replace materials and components (not including semi-finished products), fill the item No. of import materials and components in the export declaration form according to the Processing Trade Handbook.

(4) To return finished goods, fill the item No. of the original finished exports in the import return declaration form and the reexport declaration form according to the Processing Trade Handbook.

(5) Inward processing materials and components to be declared for domestic use (including making up import declaration for materials and components of finished products which are declared for domestic use, semi-finished products and defective goods), fill the item No. of import materials and components in the import declaration form according to the Processing Trade Handbook. Scraps and byproducts of inward processing to be declared for domestic use, fill the item No. of import materials and components in the import declaration form according to the Processing Trade Handbook. In the case of scraps and byproducts related to more than one Item Nos., fill the main item No.

(6) Finished products of inward processing to be declared for domestic use with the Certificate of Collection of and Exemption from Duties, import declaration formali-

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《征免税证明》中的项号，出口报关单填报《加工贸易手册》原出口成品项号，进、出口报关单货物数量应一致。

（七）加工贸易料件放弃或成品放弃，本栏目应填报《加工贸易手册》中的进口料件或出口成品项号。半成品放弃的应按单耗折回料件，以料件放弃申报，本栏目填报《加工贸易手册》中对应的进口料件项号。

（八）加工贸易副产品退运出口、结转出口或放弃，本栏目应填报《加工贸易手册》中新增的变更副产品的出口项号。

（九）经海关批准实行加工贸易联网监管的企业，按海关联网监管要求，企业需申报报关清单的，应在向海关申报进出口（包括形式进出口）报关单前，向海关申报"清单"。一份报关清单对应一份报关单，报关单上的商品由报关清单归并而得。加工贸易电子账册报关单中项号、品名、规格等栏目的填制规范比照《加工贸易手册》。

**三十六、商品编号**

本栏目应填报由《中华人民共和国进出口税则》确定的进出口货物的税则号列和《中华人民共和国海关统计商品目录》确定的商品编码，以及符合海关监管要求的附加编号组成的10位商品编号。

**三十七、商品名称、规格型号**

本栏目分两行填报及打印。第一行填报进出口货物规范的中文商品名称，第二行填报规格型号。

具体填报要求如下：

（一）商品名称及规格型号应据实填报，并与进出口货物收发货人或受委托的报关企业所提交的合同、发票等相关单证相符。

（二）商品名称应当规范，规格型号应当足够详细，以能满足海关归类、审价及许可证件管理要求为准，可参照《中华人民共和国海关进出口商品规范申报目录》中对商品名称、规格型号的要求进行填报。

（三）加工贸易等已备案的货物，填报的内容必须与备案登记中同项号下货物的商品名称一致。

（四）对需要海关签发《货物进口证明书》的车辆，商品名称栏应填报"车辆品牌+排气量（注明cc）+车型（如越野车、小轿车等）"。进口汽车底盘不填报排气量。车辆品牌应按照《进口机动车辆制造厂名称和车辆品牌中英文对照表》中"签注名称"一栏的要求填报。规格型号栏可填报"汽油型"等。

（五）由同一运输工具同时运抵同一口岸并且属于同一收货人、使用同一提单的多种进口货物，按照商品归类规则应当归入同一商品编号的，应当将有关商品一并归入该商品编号。商品名称填报一并归类后的商品名称；规格型号填报一并归类后商品的规格型号。

（六）加工贸易边角料和副产品内销，边角料复出口，本栏目填报其报验状态的名称和规格型号。

（七）进口货物收货人以一般贸易方式申报进口属于《需要详细列名申报的汽车零部件清单》（海关总署2006年第64号公告）范围内的汽车生产件的，应按以下要求填报：

1.商品名称填报进口汽车零部件的详细中文商品名称和品牌，中文商品名称与品牌之间用"/"相隔，必要时加注英文商业名称；进口的成套散件或者毛坯件应在品牌后加注"成套散件"、"毛坯"等字样，并与品牌之间用"/"相隔。

2.规格型号填报汽车零部件的完整编号。在零部件编号前应当加注"S"字样，并与零部件编号之间用"/"相隔，零部件编号之后应当依次加注该零部件适用的汽车品牌和车型。

汽车零部件属于可以适用于多种汽车车型的通用零部件的，零部件编号后应当加注"TY"字样，并用"/"与零部件编号相隔。

与进口汽车零部件规格型号相关的其他需要申报的要素，或者海关规定的其他需要申报的要素，如"功率"、"排气量"等，应当在车型或"TY"之后填报，并用"/"与之相隔。

ties should be gone through first. Fill the item No. of the Certificate of Collection of and Exemption from Duties in the import declaration form, fill the Item No. of original finished exports in the export declaration form. The quantity in the import and export declaration forms should be consistent.

(7) To abandon materials and components of inward processing, fill the item No. filed in the Processing Trade Handbook. To abandon semi-finished products, they should be converted into materials and components first, then to declare abandonment of materials and components, fill the Item No. filed in the Processing Trade Manual.

(8) To return, close and export or abandon byproducts of inward processing, fill the item No. of alternated byproducts newly added to the Processing Trade Handbook.

(9) Approved enterprises under processing trade networking Customs supervision should declare a detailed list of goods to the Customs before declaring import/exports. One detailed list matches one declaration form. Commodities in the declaration form come from the declaration list. Item Nos., names, specifications and other columns in the electronic account declaration form for processing trade should be filled according to the Processing Trade Handbook.

**36. Nos. of commodities**

This column should be filled according to the tariff Nos. of imports and exports in the Import and Export Tariffs of the People's Republic of China and the codes of commodities in the Customs Statistics Commodity Catalog of the People's Republic of China and in line with the 10-digit commodity code composed of the additional No. as required for Customs supervision.

**37. Names, specifications and models of commodities**

This column is to be filled and printed in two lines. Fill the Chinese standard names of imports and exports in the first line and fill the specifications and models in the second line.

The specific requirements for filling this column are as follows:

(1) Fill names, specifications and models of commodities according to facts and in line with contracts and invoices submitted by consigners and consignees of imports and exports or declaring agents.

(2) Names of commodities should be standard and their specifications and models should be detailed enough to satisfy the Customs' requirements for classification, estimate and license management. Fill according to the requirements of the Import and Export Customs Declaration Norm Directory of the People's Republic of China for names, specifications and models of commodities.

(3) Fill recorded goods in processing trade in line with the commodity names of the goods under the same Item No. in record registration.

(4) To import motor vehicles for which the Certificate of Import should be issued by the Customs, fill the first line with "brand + cylinder capacity (cc) + type (for example cross-country cars, saloon cars, etc.). to import chassis of motor vehicles, the column of cylinder capacity doesn't need filling. The brand should be filled according to the requirements stipulated by the Chinese-English list of Names of Manufacturers and Brand of Import Motor Vehicles. Fill specifications in the second line, for example, with spark-ignition international combustion reciprocating piston engine.

(5) Many imports which are transported by the same means of transport to the same port at the same time, belong to the same consignee, have the same bill of lading and should be classified into the same commodities No. according to the commodity classification rule should be put into the commodity No. Fill the classified commodity name as the commodity name and fill classified commodity specifications and models as the specifications and models.

(6) Fill the names, specifications and models of scraps and byproducts for domestic sale and reexport of scraps in processing trade in this column.

(7) Fill auto parts in the List of Auto Parts That Have to Be Declared (Bulletin No. 64 of the General Administration of Customs imported by consignees in general trade according to the following requirements:

a. Fill the Chinese commodity names and brands of imported auto parts as the commodity names, partition the Chinese commodity names and brands with "/" and add English commodity names when necessary; indicate "complete spare parts", "semi-finished product", etc. for imported complete spare parts or semi-finished products after their brands and partition brands with "/".

b. Fill the complete No. of auto parts as their specifications and models. Add "S" before the No. of spare parts and partition it and No. of spare parts with "/". Add car brands models of auto parts are applicable to successively after No. of spare parts.

When auto spare parts are applicable to many car models, add "TY" after the No. of spare parts and partition it and the No. of spare parts with "/".

Other elements that need declaration in connection with specifications and models of spare parts of imported cars or other elements that the Customs requires to be declared, such as "power", "displacement", etc. should be filled after car models or "TY" and partitioned with that by "/".

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汽车零部件报验状态是成套散件的,应当在"标记唛码及备注"栏内填报该成套散件装配后的最终完整品的零部件编号。

(八)进口货物收货人以一般贸易方式申报进口属于《需要详细列名申报的汽车零部件清单》(海关总署2006年第64号公告)范围内的汽车维修件的,填报规格型号时,应当在零部件编号前加注"W",并与零部件编号之间用"/"相隔;进口维修件的品牌与该零部件适用的整车厂牌不一致的,应当在零部件编号前加注"WF",并与零部件编号之间用"/"相隔。其余申报要求同上条执行。

**三十八、数量及单位**

本栏目分三行填报及打印。

(一)第一行应按进出口货物的法定第一计量单位填报数量及单位,法定计量单位以《中华人民共和国海关统计商品目录》中的计量单位为准。

(二)凡列明有法定第二计量单位的,应在第二行按照法定第二计量单位填报数量及单位。无法定第二计量单位的,本栏目第二行为空。

(三)成交计量单位及数量应填报并打印在第三行。

(四)法定计量单位为"千克"的数量填报,特殊情况下填报要求如下:

1.装入可重复使用的包装容器的货物,应按货物扣除包装容器后的重量填报,如罐装同位素、罐装氧气及类似品等。

2.使用不可分割包装材料和包装容器的货物,按货物的净重填报(即包括内层直接包装的净重重量),如采用供零售包装的罐头、化妆品、药品及类似品等。

3.按照商业惯例以公量重计价的商品,应按公量重填报,如未脱脂羊毛、羊毛条等。

4.采用以毛重作为净重计价的货物,可按毛重填报,如粮食、饲料等大宗散装货物。

5.采用零售包装的酒类、饮料,按照液体部分的重量填报。

(五)成套设备、减免税货物如需分批进口,货物实际进口时,应按照实际报验状态确定数量。

(六)根据《商品名称及编码协调制度》归类规则,零部件按整机或成品归类的,法定计量单位是非重量的,其对应的法定数量填报"0.1"。

(七)具有完整品或制成品基本特征的不完整品、未制成品,根据《商品名称及编码协调制度》归类规则应按完整品归类的,按照构成完整品的实际数量填报。

(八)加工贸易等已备案的货物,成交计量单位必须与《加工贸易手册》中同项号下货物的计量单位一致,加工贸易边角料和副产品内销、边角料复出口,本栏目填报其报验状态的计量单位。

(九)优惠贸易协定项下进出口商品的成交计量单位必须与原产地证书上对应商品的计量单位一致。

(十)法定计量单位为立方米的气体货物,应折算成标准状况(即摄氏零度及1个标准大气压)下的体积进行填报。

**三十九、原产国(地区)/最终目的国(地区)**

原产国(地区)应依据《中华人民共和国进出口货物原产地条例》、《中华人民共和国海关关于执行〈非优惠原产地规则中实质性改变标准〉的规定》以及海关总署关于各项优惠贸易协定原产地管理规章规定的原产地确定标准填报。同一批进口货物的原产地不同的,应分别填报原产国(地区)。进口货物原产国(地区)无法确定的,填报"国别不详"(代码701)。

最终目的国(地区)填报已知的出口货物的最终实际消费、使用或进一步加工制造国家(地区)。不经过第三国(地区)转运的直接运输货物,以运抵国(地区)为最终目的国(地区);经过第三国(地区)转运的货物,以最后运往国(地区)为最终目的国(地区)。同一批出口货物的最终目的国(地区)不同的,应分别填报最终目的国(地区)。出口货物不能确定最终目的国(地区)时,以尽可能预知的最后运往国(地区)为最终目的国(地区)。

本栏目应按海关规定的《国别(地区)代码表》选择填报相应的国家(地区)名称及代码。

If the state of auto spare parts is in complete spare parts, fill the No. of spare parts of the final complete products after assembly in the column of "mark No. and remark".

(8) Fill specifications and models of auto parts imported by consignees in general trade in the List of Auto Spare Parts that Need Detailed Declaration (Bulletin No. 64 of the General Administration of the Customs and add "W" before the No. of spare parts and partition it and the No. of spare parts with "/". When the brand of imported maintenance parts and the auto brand of spare parts which the imported maintenance parts are inconsistent, add "WF" before the No. of spare parts and partition it and the No. of spare parts with "/". The other declaration requirements are the same as those in the above.

**38. Quantity and unit**

This column is filled and printed in three lines.

(1) Fill the quantity and unit according to the first legal unit of measurement of imports and exports in the first line. The legal unit of measurement is based on the units of measurements in the Customs Statistics Catalog of the People´s Republic of China.

(2) When a legal second unit of measurement is indicated, fill the quantity and unit according to the second unit of measurement in the second line. If there is no second legal unit of measurement, leave the second line blank.

(3) Fill the transaction unit of measurement and quantity in the third line.

(4) When the legal unit of measurement is "kilogram", the special requirements for filling this column are as follows:

a. Fill the weight after deducting the package and container of goods for goods that are put into reusable package or container, such as canned isotope, canned oxygen and similar products.

b. Fill the net weight of goods for goods put into undividable packing materials and packing containers (i.e. the net weight including inner direct packing), such as cans, cosmetics, drugs and similar products packed for retail.

c. Fill metric weight of commodities priced according to metric weight based on commercial rules, such as greased wool, wool tops, etc.

d. Fill gross weight of goods priced according to gross weight as net weight, such as grain, fodder and other staple bulk cargo.

e. Fill the weight of liquid for wine and beverages packed for retail.

(5) If complete equipment and goods granted reduction and exemption of duties have to be imported in batches, determine the weight according to the actual state when such goods are actually imported.

(6) Fill "01" according to the classification rule of the Coordination System of Commodity Names and Codes when spare parts are classified as a whole machine or finished product and the legal unit of measurement is not based on weight.

(7) Fill the actual quantity of complete products for those incomplete products or unfinished products which constitute the basic characteristics of complete products or finished products and should be classified into complete products according to the Coordination System of Commodity Names and Codes.

(8) The transaction unit of measurement of goods recorded in processing trade must be consistent with the unit of measurement of goods under the same Item No. in the Processing Trade Handbook. Fill the unit of measurement of the state of scraps and byproducts sold domestically and reexport of scraps in this column.

(9) The transaction unit of measurement of imports and exports under preferential trade protocol must be consistent with the corresponding unit of measurement of the products in their place of origin certificates.

(10) Gaseous goods whose legal unit of measurement is m3 should be converted into the volume under the standard state (i.e. 00C and one standard atmosphere) before filling.

**39. Country (region) of origin/final destination country (region)**

1. Fill the country (region) of origin according to the Origin of Imports and Exports Regulations of the Republic of China, the Standard on Substantial Change in Implementation of Non-Preferential Place of Origin Rule of the Customs of People´s Republic of China and the standard of the General Administration of Customs on determination of the place of origin in the regulations on management of the place of origin of various preferential trade protocols. If the place of origin of the same batch of imports is different, fill the country (region) of origin separately. If it´s impossible to determine the country (region) of origin, fill "the country is unknown" (code 701).

Fill the known final consumer, user or further processor country (region) of exports as the final destination country (region). The destination country (region) of goods directly transported without passing a third country (region) is the country (region) the goods arrive at; the final destination country (region) of goods transported via a third country (region) is the last country (region) the goods arrive at. When the final destination countries (regions) of a batch of exports are different, fill them separately. When the final destination country (region) of exports cannot be determined, take the predictable final country (region) arrived at as the final destination country (region).

Fill the name and code of the country (region) according to the Table of Codes of Countries and Regions stipulated by the Customs.

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**四十、单价**

本栏目填报同一项号下进出口货物实际成交的商品单位价格。无实际成交价格的,本栏目填报单位货值。

**四十一、总价**

本栏目填报同一项号下进出口货物实际成交的商品总价格。无实际成交价格的,本栏目填报货值。

**四十二、币制**

本栏目应按海关规定的《货币代码表》选择相应的货币名称及代码填报,如《货币代码表》中无实际成交币种,需将实际成交货币按申报日外汇折算率折算成《货币代码表》列明的货币填报。

**四十三、征免**

本栏目应按照海关核发的《征免税证明》或有关政策规定,对报关单所列每项商品选择海关规定的《征减免税方式代码表》中相应的征减免税方式填报。

加工贸易货物报关单应根据《加工贸易手册》中备案的征免规定填报;《加工贸易手册》中备案的征免规定为"保金"或"保函"的,应填报"全免"。

**四十四、税费征收情况**

本栏目供海关批注进(出)口货物税费征收及减免情况。

**四十五、录入员**

本栏目用于记录预录入操作人员的姓名。

**四十六、录入单位**

本栏目用于记录预录入单位名称。

**四十七、填制日期**

本栏目填报申报单位填制报关单的日期。本栏目为8位数字,顺序为年(4位)、月(2位)、日(2位)。

**四十八、海关审单批注及放行日期(签章)**

本栏目供海关作业时签注。

本规范所述尖括号(<>)、逗号(,)、连接符(-)、冒号(:)等标点符号及数字,填报时都必须使用非中文状态下的半角字符。

相关用语的含义:

报关单录入凭单:指申报单位按报关单的格式填写的凭单,用作报关单预录入的依据。该凭单的编号规则由申报单位自行决定。

预录入报关单:指预录入单位按照申报单位填写的报关单凭单录入、打印由申报单位向海关申报,海关尚未接受申报的报关单。

报关单证明联:指海关在核实货物实际进出境后按报关单格式提供的,用作进出口货物收发货人向国税、外汇管理部门办理退税和外汇核销手续的证明文件。

**40. Vnit price**

Fill the unit price of actually traded imports and exports under the same item No. in this column. If there is no actual transaction price, fill the unit value of goods in this column.

**41. Total price**

Fill the total price of actually traded imports and exports under the same item No. in this column. If there is no actual transaction price, fill the unit value of goods in this column.

**42. Currency system**

Fill the name and code of corresponding currency in this column according to the Table of Currencies stipulated by the Customs. If the actual transaction currency cannot be found in the Table of Codes of Currencies, fill the currency by converting it into a currency listed in the Table of Codes of Currencies according to the exchange rate on the date of declaration.

**43. Exemption of duties**

For goods of each item No. of the declaration, on the basis of the Certificate of Collection of and Exemption from Duties issued by the Customs or on the basis of relative policies stipulated by national legislation, fill a corresponding procedure according to the "Codes for Type of Levy, Reduction and Exemption of Customs Duties and Taxes" stipulated by the Customs.

Declaration for goods of processing trade, fill the Certificate of Collection of and Exemption from Duties procedure registered in the Processing Trade Handbook. In case of the certificate of collection of and Exemption from Duties procedure resistered in the processing Trade Hamdbook is"security deposit "or"cetter of suarancce",fill" relief from all duites and "taxes"other than"reduction and remission according to resistered procedure.

**44. State of LRE**

This column leaves for the Customs to remark the state of levy, reduction and exemption of Customs duties and taxes to the import/export goods.

**45. Declaration maker (natural person)**

The columnis specially used for recording the name of the natural person who made the pre-entry declaration.

**46. Declaration maker (legal person)**

The column is specially used for recording the name of the legal person who made the electronic data declaration.

**47. Date of making**

Fill the date when the declaring unit fills the declaration form. This column is composed of 8 digits and the sequence is the year (four digits), month (two digits) and date (two digits).

**48. Date when the Customs examines, makes comments on and clears (seal)**

This column is for the Customs to make comments in operation.

The pointed brackets (<>), comma (,), dash (-), colon (:) and other punctuation marks and figures described in this standard must be filled by using half-angle characters in the non-Chinese state.

Meanings of relevant terms:

Declaration entry voucher: referring to the voucher the declaring unit fills according to the format of the declaration form. It's the basis for making pre-entries in the declaration form. The rule of numbering the voucher is up to the declaring unit.

Pre-entry declaration form: referring to the declaration form filled and printed by the pre-entry unit according to the declaration voucher filled by the declaring unit, to be declared to the Customs by the declaring unit and not accepted by the Customs yet.

Declaration form certificate: referring to the certificate provided by the Customs according to the format of the declaration form after checking actual import and export goods for consignees and consigners of imports and exports to go through drawback and foreign exchange cancellation formalities with the national tax bureau and the foreign exchange administration.

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# 海关总署关于优惠贸易协定项下进口货物的报关单填制规范公告

2005 年第 69 号

为保证优惠贸易协定项下进口货物顺利通关，根据2006 年《中华人民共和国进出口税则》，现将优惠贸易协定项下进口货物的报关单填制规范公告如下：

**一、报关单填制规范中的“原产地证书代码”和“优惠贸易协定代码”**

“原产地证书代码”为“Y”。

“优惠贸易协定代码”目前为：“01”、“02”、“03”、“04”、“05”、“06”、“07”、“08”。

填制要求：

属于“亚太贸易协定”项下的进口货物填“01”；

属于“中国—东盟自贸区”项下的进口货物填“02”；

属于“内地与香港紧密经贸关系安排”（香港 CEPA）项下的进口货物填“03”；

属于“内地与澳门紧密经贸关系安排”（澳门 CEPA）项下的进口货物填“04”。

属于“对非洲特惠待遇”项下的进口货物填“05”；

属于“台湾水果零关税措施”项下的进口货物填“06”；

属于“中巴自贸区”项下的进口货物填“07”；

属于“中智自贸区”项下的进口货物填“08”。

**二、实行原产地证书联网管理的具体填制要求**

（一）“备案号”栏：填写“Y”+原产地证书编号。香港、澳门 CEPA 项下进口报关单填写“Y”+11 位原产地证书编号。

（二）“随附单据”栏：使用海关 H2000 通关系统申报的，在本栏随附单证代码项下填写“Y”，在随附单证编号项下的“<>”内填写“优惠贸易协定代码”。使用海关 H883/EDI 通关系统申报的，此栏不填报原产地证书相关内容。

（三）“备注”栏：使用海关 H883/EDI 通关系统申报的，填写“<”+“协”+“优惠贸易协定代码”+“>”。例如香港 CEPA 项下进口报关单应填为：“<协 03>”。使用海关 H2000 通关系统申报的，此栏不填报原产地证书相关内容。

（四）“项号”栏：分两行填写。第一行填写报关单中商品排列序号，第二行填写对应的原产地证书上的“商品项号”。

**三、未实行原产地证书联网管理的具体填制要求**

（一）“备案号”栏：未实行原产地证书联网管理的货物本栏目免予填报。

（二）“随附单据”栏：使用海关 H2000 通关系统申报的，在报关单“随附单据”栏随附单证代码项下填写“Y”，在随附单证编号项下“〈 〉”内填写“优惠贸易协定代码”+“：”+“需证商品序号”。例如《亚太贸易协定》项下进口报关单中第 1 到第 3 项和第 5 项为优惠贸易协定项下商品，应填为：“<01：1-3，5>”。使用海关 H883/EDI 通关系统申报的，此栏不填报原产地证书相关内容。

（三）“备注”栏：使用海关 H883/EDI 通关系统申报的，在报关单“备注”栏中填“<”+“协”+“优惠贸易协定

# General Administration of Customs P.R.C. Announcement for Standards of Filling Declaration for Import Goods Stipulated Under Preferential Trading Agreements

No. 69 2005

For the purpose of ensuring import goods stipulated under preferential trading agreements to pass the Customs expeditiously, herein the standards of filling declaration for import goods stipulated under preferential trading agreements are announced as follows:

**1. Supplement the standards of filling declaration with “Code for Certificate of Origin” and “Codes for Preferential Trading Agreements”**

Code for Certificate of Origin is “Y”.

At present, Codes for Preferential Trading Agreements are “01”, “02”, “03”, “04”、“05”、“06”、“07”、“08”. Specific filling requirements are as follows:

For import goods stipulated under Asia-pacific Trade Treaty, fill in 01;

For import goods stipulated under China-ASEAN Free Trade Zone fill in 02;

For import goods stipulated under “Mainland-Hong Kong Close Economic and Trade Relationship Promotion Arrangement”(Hong Kong CEPA), fill in 03;

For import goods stipulated under “Mainland-Macao Close Economic and Trade Relationship Promotion Arrangement”(Macao CEPA), fill in 04;

For import goods stipulated under“Special Preferential for African” ,fill in 05

For import goods stipulated under“ Taiwan fruit zero customs duties measure”, fill in 06;

For import goods stipulated under“China and Pakistan Trade Treaty”,fill in 07;

For import goods stipulated under“China and Chile Trade Treaty”,fill in 08.

**2. Where Certificate of Origin internet control has been put into practice, specific requirements are as follows:**

(1) In the box of Filing No, fill in Y + No. of Certificate of Origin. To import goods stipulated under Hong Kong/Macao CEPA, fill in Y + 11 digits No. of Certificate of Origin.

(2) In the box of other documents attached, declaring via Customs H2000 Declaration System, fill in the particular of code with Y, and fill in <> of No. of document with code for preferential trading agreement. Declaring via Customs H883/EDI Declaration System, should not fill relative contents of Certificate of Origin in this box.

(3) In the box of remarks, declaring via Customs H883/EDI Declaration System, fill in < +“协”+code for preferential trading agreement + >. For example, to import goods stipulated under Hong Kong CEPA, fill in <协 03>. Declaring via Customs H2000 Declaration System, should not fill relative contents of Certificate of Origin in this box.

(4) In the box of item No., fill in two lines. Fill in the first line with the item No. of the declaration, fill in the second line with corresponding item No. of Certificate of Origin.

**3. Where Certificate of Origin internet control has not been put into practice yet, specific requirements are as follows:**

(1) The column exempts from not put into effect administrative networked country of origin certificate goods fill in a form and report to the leadership

(2) In the box of other documents attached, declaring via Customs H2000 Declaration System, fill in the particular of code with Y, and fill in ◇ of No. of document with code for preferential trading agreement +“:”+“item Nos.”. For example, declaration for goods stipulated under “Asia-Pacific Agreement”, which item Nos. are 1-3 and 5, fill in <01:1-3,5>. Declaring via Customs H883/EDI Declaration System, should not fill relative contents of Certificate of Origin in this box.

(3) In the box of remarks, declaring via Customs H883/EDI Declaration System, fill in < +“协”+code for preferential trading agreement + : + item Nos. + >.

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代码”+“:”+“需证商品序号”+“>”。例如《亚太贸易协定》项下进口报关单中第 1 项到第 3 项和第 5 项为优惠贸易协定项下商品,应填为:“<协 01:1-3,5>”。使用海关 H2000 通关系统申报的,此栏不填报原产地证书相关内容。

**四、其他填制要求**

(一)一份原产地证书只能对应一份报关单。同一份报关单上的商品不能同时享受协定税率和减免税。

(二)在一票进口货物中,对于实行原产地证书联网管理的,如涉及多份原产地证书或含非原产地证书商品,应分单填报。

(三)原产地证书实行“一批一证”,不能重复使用和逐次扣减。

(四)报关单上申报商品的计量单位必须与原产地证书上对应商品的计量单位一致。

(五)上述所有尖括号“〈 〉”、逗号“,”、连接符“-”及数字都必须使用非中文状态下的半角字符。

(六)其他栏目填制要求,仍按海关总署 2004 年第 34 号公告《中华人民共和国海关进出口货物报关单填制规范》填制。

**五、本公告中"优惠贸易协定"的具体名称如下:**

(一)“亚太贸易协定”是指《曼谷协定》,《曼谷协定》第一届部长级理事会上正式更名为《亚太贸易协定》。

(二)“中国-东盟自贸区”是指《中国-东盟全面经济合作框架协议货物贸易协议》。

(三)“内地与香港紧密经贸关系安排”是指《内地与香港关于建立更紧密经贸关系的安排》。

(四)“内地与澳门紧密经贸关系安排”是指《内地与澳门关于建立更紧密经贸关系的安排》。

(五)“对非洲特惠待遇”是指中国给予非洲最不发达国家部分输华商品免关税待遇。

(六)“台湾水果零关税措施”是指自 2005 年 8 月 1 日起对原产于台湾地区的 15 种进口鲜水果实施零关税的措施。

(七)“中巴自贸区”是指《中国-巴基斯坦关于自由贸易协定早期收获计划的协议》。

(八)“中智自贸区”是指《中国-智利自由贸易协定》。

本公告自 2006 年 1 月 1 日起执行,2003 年 12 月 18 日海关总署发布的 2003 年第 72 号公告同时废止。

特此公告。

中华人民共和国海关总署

二〇〇五年十二月三十一日

For example, declaration for goods stipulated under Asia-Pacific Agreement, which item Nos. are 1-3 and 5, fill in <协 01:1-3,5>. Declaring via Customs H2000 Declaration System, should not fill relative contents of Certificate of Origin in this box.

**4.Other filling requirements**

(1) One Certificate of Origin corresponds to only on declaration. For goods of the same one declaration should not claim preferential rate and also claim other reduction or exemption of duties and taxes.

(2) Where Certificate of Origin internet control has been put into practice, goods of one consignment involve many Certificates of Origin or include goods which are not controlled with Certificate of Origin, the goods should be declared separately.

(3) The Control of Certificate of Origin exercises “one consignment, one certificate”, which could not be used repeatedly or deducted time by time.

(4) The measure unit of the declaration should be in accordance with the measure unit of Certificate of Origin.

(5) The above mentioned angle brackets(<>), comma(,), hyphen(-) and numerals should be printed with half-angle characters in non-Chinese input state.

(6) Requirements for other particulars are same as “Standards for Filling Import/Export Goods Declaration”(No.34, 2004) announced by the Customs General Administration.

**5. The announcement is hit by concrete “preferential trade agreement” name as follows**

(1)“The Asia-Pacific trade agreement ”is to point to “the Bangkok agreement ”,“Bangkok changes ”Asia-Pacific trade agreement’s name formally on agreement “ the first minister level council”

(2)“Chinese- ASEAN is to point to the all-round economic cooperation of ” Chinese- ASEAN frame agreement goods trade agreement from trade area ”

(3)“The inland and the rapid and intense economic and trade relationship of Hong Kong are arranged to be to point to ”inland and Hong Kong arrangement about rapid and intense economic and trade relationship of building-up "

(4)“The inland and the rapid and intense economic and trade relationship of Macao are arranged to be to point to ”inland and Macao arrangement about rapid and intense economic and trade relationship of building-up ”

(5)“Pay is to refer to China give Africa least developed countries a part convey the China commodity to Africa preference” dispense with customs duties pay.

(6)“Taiwan fruit zero customs duties measure ” is to refer to the measure implementing zero customs duties to 15 kinds fresh entrance fruit that the plain produces in Taiwan area starting from August 1 , 2005.

(7)“The medium-size bus is to refer to ”Chinese- Pakistan’s agreement about free trade agreement early phase gains plan from trade area ”

(8)“Being hit by wisdom is to point to the “Chinese- Chile free trade agreement from trade area ”

The announcement 72nd in 2003 that General tration of Customs announces on December 18 , 2003 is shed at the same time.

It is hereby announced.

The Customs General Administration

On 31 December 2005

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# 报关自动化系统常用代码表说明

# EXPLANATIONS ABOUT TABLE OF CODES OFTEN USED IN CUSTOMS CLEARANCE SYSTEM

## 监管方式代码表说明

## Explanations about Table of Codes of Ways of Supervision

进出口货物海关监管方式(以下简称监管方式),即现行进出口货物报关单“监管方式”,是以国际贸易中进出口货物的交易方式为基础,结合海关对进出口货物的征税、统计及监管条件综合设定的海关对进出口货物的管理方式。

由于海关对不同监管方式下进出口货物的监管、征税、统计作业的要求不尽相同,因此为满足海关管理的要求,H2000通关管理系统的监管方式代码采用四位数字结构,其中前二位是按海关监管要求和计算机管理需要划分的分类代码,后二位为海关统计代码。

The Customs ways of supervision for imports and exports, i.e. the current "ways of supervision" for declaration forms of imports and exports, are the Customs ways of management of imports and exports established comprehensively based on the ways of transactions for imports and exports in international trade and in light of the Customs levy, statistics and supervision conditions.

As the Customs´ requirements for supervision, levy and statistics of imports and exports under different ways of supervision are not all the same, the four-digit structure is adopted for the codes of ways of supervision of the H2000 clearance management system to satisfy the Customs´ needs of management; therein the first two digits are classification codes classified according to the Customs´ requirements for supervision and the needs of computerized management and the last two digits are the statistic codes of the Customs.

### ●一般贸易

**一、定义与代码**

一般贸易是指我国境内有进出口经营权的企业单边进口或单边出口的贸易。

本监管方式代码为“0110”,简称:一般贸易。

**二、适用范围**

(一)本监管方式包括:

1.以正常交易方式成交的进出口货物。

2.贷款援助的进出口货物。

3.外商投资企业进口供加工内销产品的料件。

4.外商投资企业用国产原材料加工成品出口或采购产品出口。

5.供应外国籍船舶、飞机等运输工具的国产燃料、物料及零配件。

6.保税仓库进口供应给中国籍国际航行运输工具使用的燃料、物料等保税货物。

7.境内企业在境外投资以实物投资带出的设备、物资。

8.来料养殖、来料种植的进出口货物。

(二)本监管方式不适用:

1.进出口货样广告品,监管方式为“货样广告品A”(3010)、“货样广告品B”(3039)。

2.没有对外贸易经营资格的单位获准临时进出口货物,监管方式为.“其他贸易”(9739)。

3.境外劳务合作项目,对方以实物产品抵偿我劳务人员工资所进口的货物(如钢材、木材、化肥、海产品等),对外承包工程期间在国外获取及在境外购买的设备、物资等,监管方式为“承包工程进口”(3410)。

### ●易货贸易

**一、定义与代码**

易货贸易是指不通过货币媒介而直接用出口货物交换进口货物的贸易。

### ● General trade

**1.Definition and codes**

General trade refers to trade of unilateral import and unilateral export of enterprises in China which have the import and export right.

The code of this way of supervision is "0110" and the shortened form of it is: "general trade".

**1.Scope of application**

(1)This way of supervision includes:

a.Imports and exports traded in normal way of transaction.

b.Imports and exports aided by loans.

c.Materials and parts imported by foreign-invested enterprises for processing domestically sold products.

d.Exports made with domestic raw materials or procured by foreign-invested enterprises.

e.Domestic fuel, materials and spare parts for foreign ships, aeroplanes and other means of transport.;

f.Bonded goods such as fuel and materials imported and supplied by bonded for Chinese means of transport for international voyage and transport.

g.Equipment and materials invested by domestic enterprises abroad.

h.Imports and exports bred or plants with foreign materials.

(2)This way of supervision is not applicable to:

a.Imported and exported samples of goods and advertising product, the way of supervision for which is "Samples of Goods and Advertising Products A" (3010) and "Samples of Goods and Advertising Products B" (3039).

b.Imports and exports units that don´t have the foreign trade qualification are permitted to import and export and the way of supervision is "other trade" (9739).

c.Goods paid our laborers in overseas labor cooperative projects in kind (such as steel, wood, chemical fertilizers, marine products, etc.), equipment and materials secured and purchased abroad during contracted foreign projects and the way of supervision is "imports in contracted projects (3410).

### ● Barter trade

**1.Definition and code**

Barter trade refers to the trade of exchanging exports for imports directly without the medium of currencies.

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本监管方式代码为“0130”,简称:易货贸易。

二、适用范围

本监管方式仅适用于易货贸易经营企业在核准的范围内易货贸易的进出口货物。

以下情况不适用本监管方式

(一)对台小额贸易中签订易货合同的贸易,监管方式为“对台小额”(4039)。

(二)边境小额贸易企业易货贸易进出口货物,监管方式为“边境小额贸易”(4019)。

## ●旅游购物商品

**一、定义与代码**

旅游购物商品是指境外旅游者用自带外汇购买的或委托境内企业托运出境5万美元以下的旅游商品或小批量订货。

本监管方式代码为“0139”,简称:“旅游购物商品”。

二、适用范围

以下情况不适用本监管方式:

(一)出口5万美元以上旅游购物商品。出口旅游商品5万美元以上的,有进出口经营权的企业,按“一般贸易”(0110)申报出口,没有进出口经营权的企业,按“其他贸易”(9739)申报出口。

(二)入境旅游者(包括外籍运输工具服务人员)自带出境用外汇购买旅游纪念品、工艺品、中药材和中成药,由出境地海关旅检部门按照规定限值、限量办理。

## ●加工贸易料件、成品放弃

**一、定义与代码**

(一)加工贸易料件放弃是指加工贸易企业来料加工或进料加工进口的料件,不再用于加工成品出口,主动放弃交由海关处理。

本监管方式的代码为“0200”,简称“料件放弃”。

(二)加工贸易成品放弃是指加工贸易企业来料加工或进料加工生产的成品因故不再出口,主动放弃交由海关处理。

本监管方式的代码为“0400”,简称“成品放弃”。

**二、适用范围**

(一)料件放弃包括:加工贸易进口料件、剩余料件和边角料。

(二)成品放弃包括:加工贸易进口料件加工的成品、半成品、残次品。

## ●来料加工

**一、定义与代码**

来料加工是指进口料件由境外企业提供,经营企业不需要付汇进口,按照境外企业的要求进行加工或者装配,只收取加工费,制成品由境外企业销售的经营活动。

监管方式代码“0214”,简称:“来料加工”。

The code of this way of supervision is "0130" and the shortened form of it is ´barter trade".

2.Scope of application

This way of supervision is only applicable to goods barter trade enterprises import and export in the approved scope.

This way of supervision is not applicable to the following circumstances:

(1)Trade in small-amount barter trade contracts with Taiwan and its way of supervision is "small amounts with Taiwan" (4039).

(2) The way of supervision for imports and exports barter traded by frontier trading companies in small amounts is "small-amount frontier trade" (4019).

## ● Tourist shopping commodities

**1.Definition and code**

Tourist shopping commodities refer to tourist shopping commodities or ordered goods in small amounts under 50,000 US $ bought by overseas tourists with their own foreign exchange or entrusted domestic enterprises with overseas consignment.

The code of this way of supervision is "0139" and the shortened form of it is "tourist shopping commodities".

2.Scope of application

This way of supervision is not applicable to the following circumstances:

(1) Export of tourist shopping commodities above the value of 50,000 US $. Those enterprises that export tourist commodities above 50,000 US $ and have the import and export right declare for export according to "general grade" (0110) and those enterprises that don´t have import and export right declare for export according to "other trade" (9739).

(2) Tourist souvenirs, handcrafts, Chinese herbal medicines and Chinese patent medicines bought by inbound tourists (including service staffs of foreign means of transport) with foreign exchange are handled by the Customs´ tourist inspection department at the exit according to limited value and quantity.

## ● Materials, parts and finished products given up in processing trade

**1.Definition and code**

(1) Give-up of materials and parts means materials and parts imported for processing with supplied materials or imported materials by processing trade enterprises are no longer used for making finished products and given up voluntarily to the Customs for disposal.

The code of this way of supervision is "0200" and the shortened form of it is "given-up of materials and parts".

(2) Give-up of finished products in processing trade means finished products made by processing trade enterprises with imported materials or supplied materials will not be exported for some reason and given up voluntarily to the Customs for disposal.

The code of this way of supervision is "0400" and the shortened form of it is "give-up of finished products".

**2.Scope of application**

(1) Give-up of materials and parts includes: imported materials and parts, left-over materials and parts and scraps in processing trade.

(2) Give-up of finished products includes: finished products, semi-finished products and defective products made with imported materials and parts in processing trade.

## ● Processing of supplied materials

**1.Definition and code**

Processing of supplied materials means imported materials and parts are provided by overseas enterprises and operating enterprises don´t need to pay foreign exchange for import and only process or assemble according to the requirements of overseas enterprises and charge for processing while overseas enterprises are responsible for sale.

The code of this way of supervision is "0214" and the shortened form of it is "processing of supplied materials".

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二、适用范围

(一)本监管方式包括:

1.来料加工项下进口的料件和加工出口的成品。

2.设立保税工厂的加工贸易企业来料加工进口料件和出口成品。

(二)以下情况不适用本监管方式:

1.国营企业代理来料加工企业进口加工生产用柴油,监管方式为"加工专用油"(0314)。

2.由特定企业以加工贸易进口原油加工成品油,不返销出境,供应国内市场的,监管方式为"成品油"(0642)。

3.进口5000美元以下、78种列名辅料,监管方式为"低值辅料"(0815)。

## ●加工贸易保税货物深加工结转

一、定义与代码

加工贸易保税货物深加工结转是指来料加工、进料加工经营企业将保税进口料件加工的产品不直接出口,在境内结转给另一个加工贸易企业再加工后复出口。

来料深加工结转货物监管方式的代码为"0255",简称"来料深加工"。

进料深加工结转货物监管方式的代码为"0654",简称"进料深加工"。

二、适用范围

(一)本监管方式适用:

1.非海关特殊监管区域加工贸易经营企业之间来料、进料深加工货物结转。

2.非海关特殊监管区域加工贸易经营企业转自海关特殊监管区域加工贸易经营企业加工的货物。

(二)本监管方式不适用:

1.保税区、保税物流园区等海关特殊监管区域之间结转的货物,监管方式为"保税间货物"(1200)。

2.出口加工区企业生产的产品结转至其他出口加工区或非海关特殊监管区域加工复出口,加工区企业转出、转入报关单监管方式为"出口加工区成品进出区"(5100)。

3.经营企业进料加工产品转给享受减免税优惠的企业,监管方式为"进料成品转减免"(0744)。

## ●加工贸易余料结转

加工贸易余料结转是指加工贸易企业在经营来料加工、进料加工复出口业务过程中剩余的、可以继续用于加工制成品的加工贸易进口料件,结转到同一经营单位、同一加工企业、同样进口料件和同一加工监管方式的另一个加工贸易合同项下继续加工复出口。

来料余料结转监管方式的代码为"0258",简称"来料余料结转"。

进料余料结转监管方式的代码为"0657",简称"进料余料结转"。

2.Scope of application

(1)This way of supervision includes:

a.Materials and parts imported for processing of supplied materials and finished products made for export.

b.Imported materials and parts and finished exports of processing trade enterprises, which have established bonded factories, in processing of supplied materials.

(2)This way of supervision is not applicable to the following circumstances:

a.Diesel oil imported by state-owned enterprises for enterprises which process with supplied materials for production and the way of supervision is "oil for processing" (0314).

b.Crude oil imported by given enterprises for production of finished oil in processing trade, which will not be reexported but supply the domestic market. The way of supervision is "refined oil product" (0642).

c.Import 78 listed auxiliary materials under the value of 5000 US $ and the way of supervision is "low-value auxiliary materials" (0815).

## ● Carry-over of bonded goods in processing trade

1.Definition and code

Processing of suppllied materials and processing imported materials enterproese not directly exported bonded materials imported for processing products;enterproses transfer imported materials and parts to other processing trade enterproses for further processing and reexports. s

The code of the way of supervision for goods carried over in deep processing of supplied materials is "0255" and the shortened form of it is "deep processing of supplied materials".

The code of the way of supervision for goods carried over in deep processing of imported materials is "0654" and the shortened form of it is "deep processing of imported materials".

2. Scope of application

(1) This way of supervision is applicable to:

a. Carry-over of goods deep processed with supplied and imported materials between processing trade enterprises in non-Customs special supervision areas.

b. Processed goods carried over by processing trade enterprises in non-Customs special supervision areas from processing trade enterprises in Customs special supervision areas.

(2) This way of supervision is not applicable to:

a. Goods carried over between bonded areas, bonded parks for flow of goods and other areas under the Customs´ special supervision and the way of supervision is "goods between bonded areas" (1200).

b. When products produced by enterprises in export processing areas are carried over to other export processing areas or non-Customs supervision areas for processing and reexport, the way of supervision for turn in and turn out declaration forms of enterprises in processing areas is "finished product export areas in export processing areas" (5100).

c. When enterprises´ products produced with imported materials are transferred to enterprises granted reduction and exemption of duties, the way of supervision is "finished products with imported materials are granted reduction and exemption of duties (0744).

## ● Carry-over of leftover materials in processing trade

Carry-over of leftover materials in processing trade means processing trade enterprises carry over imported materials which are left over in processing with supplied and imported materials for reexport in processing trade and can be used for producing finished products continually for further processing and reexport under another processing trade contract with the same enterprise, the same processing enterprise, the same imported materials and parts and the same way of supervision for processing.

The code of the way of supervision for leftover of supplied materials is "0258" and the shortened form of it is "carry-over of leftover of supplied materials".

The code of the way of supervision for leftover of imported materials is "0657" and the shortened form of it is "carry-over of leftover of imported materials".

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## ●加工贸易料件复出

一、定义与代码

加工贸易料件复出是指来料加工、进料加工进口的保税料件因品质、规格等原因退运，以及加工过程中产生的剩余料件、边角料、废料退运出境。

来料加工料件复出监管方式的代码为“0265”，简称“来料料件复出”。

来料加工边角料复出监管方式的代码为“0865”，简称“来料边角料复出”。

进料加工料件复出监管方式的代码为“0664”，简称“进料料件复出”。

进料加工边角料复出监管方式的代码为“0864”，简称“进料边角料复出”。

二、适用范围

（一）加工贸易料件复出适用：

1.来料加工、进料加工进口的保税料件因品质、规格等原因退运，以及加工过程中产生的剩余料件、边角料、废料退运出境。

2.经营企业因加工贸易出口产品售后服务需要，申请出口加工贸易手册项下进口的保税料件。

（二）本监管方式不适用：

加工贸易进口料件、剩余料件及边角料、废料复运出境后更换同类货物进口，监管方式为“来料料件退换”（0300）、“进料料件退换”（0700）。

## ●加工贸易货物退换

一、定义与代码

（一）加工贸易料件退换

加工贸易料件退换是指来料、进料加工进口的保税料件因品质、规格等原因退运出境，更换料件复进口。

来料加工料件退换监管方式的代码为“0300”，简称“来料料件退换”。

进料加工料件退换监管方式的代码为“0700”，简称“进料料件退换”。

（二）加工贸易成品退换

加工贸易成品退换是指来料、进料加工出口的成品因品质、规格或其他原因退运进境，经加工、维修或更换同类商品复出口。

来料加工成品退换监管方式的代码为“4400”.简称“来料成品退换”。

进料加工成品退换监管方式的代码为“4600”，简称“进料成品退换”。

二、适用范围

该监管方式不适用于来料加工、进料加工过程中产生的剩余料件、边角料、废料退运出境，以及进口料件因品质、规格等原因退运出境且不再更换同类货物进境。这几类货物分别适用以下监管方式：“来料料件复出”（0265）、“来料边角料复出”（0865）、“进料料件复出”（0664）、“进料边角料复出”（0864）。

## ● Reexport of materials and parts in processing trade

1.**Definition and code**

Reexport of materials and parts in processing trade means bonded materials and parts imported for processing trade with supplied and imported materials are returned for the reason of quality and specifications and outbound return of leftover materials, parts, scraps and waste produced in the processing process.

The code of the way of supervision for reexport of materials and parts in processing with supplied materials is "0265" and the shortened form of it is "reexport of supplied materials and parts".

The code of the way of supervision for reexport of scraps in processing with supplied materials is "0865" and the shortened form of it is "reexport of supplied scraps".

The code of the way of supervision for reexport of materials and parts in processing with imported materials is "0664" and the shortened form of it is "reexport of imported materials and parts".

The code of the way of supervision for reexport of scraps in processing with imported materials is "0864" and the shortened form of it is "reexport of imported scraps".

1.**Scope of application**

(1) Reexport of materials and parts in processing trade is applicable to:

a.Bonded materials and parts imported for processing with supplied and imported materials are returned for quality and specifications and outbound return of leftover materials and parts, scraps and waste produced in the processing process.

b.Enterprises apply for export of bonded materials and parts imported in the processing trade handbook for after-sale service of exports in processing trade.

(1) This way of supervision is not applicable to:

Imported materials and parts, leftover materials and parts, scraps and waste in processing trade are exported in exchange of same kinds of imports and the way of supervision is "return and exchange of supplied materials and parts" (0300) and "return and exchange of imported materials and parts" (0700).

## ● Return and exchange of goods in processing trade

1.**Definition and code**

(1) Return and exchange of materials and parts in processing trade

Return and exchange of materials and parts in processing trade means bonded materials and parts imported in processing with supplied and imported materials are returned overseas for quality and specifications for new materials and parts.

The code of the way of supervision for materials and parts in processing with supplied materials is "0300" and the shortened form of it is "return and exchange of supplied materials and parts".

The code of the way of supervision for materials and parts in processing with imported materials is "0700" and the shortened form of it is "return and exchange of imported materials and parts".

(2) Return and exchange of finished products in processing trade

Return and exchange of finished products in processing trade means finished exports with supplied and imported materials are returned for quality, specifications or other reasons and reexported after processing, maintenance or exchange for similar commodities.

The code of the way of supervision for finished products in processing with supplied materials is "4400" and the shortened form of it is "return and exchange of finished products with supplied materials".

The code of the way of supervision for finished products in processing with imported materials is "4600" and the shortened form of it is "return and exchange of finished products with imported materials".

2. **Scope of application**

This way of supervision is not applicable to outbound return of leftover materials and parts, scraps, waste produced in processing with supplied and imported materials and outbound return of imported materials and parts for quality and specifications not in exchange of similar imports. The following way of supervision is applicable to these varieties of goods: "reexport of supplied materials and parts" (0265), "reexport of supplied scraps" (0865), "reexport of imported materials and parts" (0664) and "reexport of imported scraps" (0864).

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## ●加工贸易保税货物转内销

包括以下监管方式:来料料件内销(0245)、来料成品转减免(0345)、进料料件内销(0644)、进料成品转减免(0744)、进料边角料内销(0844)、来料边角料内销(0845)

**一、定义与代码**

(一)加工贸易保税料件转内销是指经营企业来料、进料加工过程中产生的剩余料件或用剩余料件生产的制成品、半成品、残次品以及受灾保税货物,经批准转为国内销售,不再加工复出口,包括海关事后发现有关企业擅自转内销并准予补办进口手续的货物。

来料加工料件转内销监管方式代码“0245”,简称“来料料件内销”。

进料加工料件转内销监管方式代码“0644”,简称进料料件内销”。

(二)加工贸易保税货物减免是指来料、进料加工成品在境内销售给凭《征免税证明》进口货物的企业。

来料加工成品转减免监管方式的代码为“0345”,简称“来料成品转减免”。

进料加工成品转减免监管方式的代码为“0744”,简称“进料成品转减免”。

(三)加工贸易边角料内销是指经批准在境内销售的来料、进料加工过程中有形损耗产生的、仍有商业价值的边角料,包括来料、进料加工副产品。

来料加工边角料转内销监管方式的代码为“0845”,简称“来料边角料内销”。

进料加工边角料转内销监管方式的代码为“0844”,简称“进料边角料内销”。

**二、适用范围**

(一)加工贸易保税货物内销监管方式适用于边角料、剩余料件、残次品、副产品和受灾保税货物。

1.边角料,是指加工贸易企业经营来料加工、进料加工业务,在海关核定的单耗内、加工过程中产生的、无法再用于加工该合同项下出口制成品的数量合理的废、碎及下脚料件。

2.剩余料件,是指加工贸易企业在经营业务过程中剩余的、可以继续用于加工制成品的加工贸易进口料件。

3.残次品,是指加工贸易企业经营来料加工、进料加工业务,在生产过程中产生的有严重缺陷或者达不到出口合同标准,无法复出口的制品(包括完成品和未完成品)。

4.副产品,是指加工贸易企业经营来料加工、进料加工业务,在加工生产出口合同规定的制成品(即主产品)过程中同时产生的,且出口合同未规定应当复出口的一个或者一个以上的其他产品。

5.受灾保税货物,是指加工贸易企业经营业务过程中,因不可抗力原因或者其他经海关审核认可的正当理由造成灭失、短少、损毁等导致无法复出口的保税进口料件和制品。

## ● Domestic sale of bonded goods in processing trade

including following supervision: domestic sale of supplied materials and parts (0245), reduction of and exemption from dutied os finished products with supplied materials(0345), domestic sale of imported materials and parts(0644), reduction of and exemption from duties of finished products with improted materials(0744), domestic sale of improted scraps(0844), domestic sale of supplied scraps(0845)

**1.Definition and code**

(1) Domestic sale of bonded materials and parts in processing trade means approved domestic sale of finished products, semi-finished products, defective products and bonded goods after disaster produced with leftover materials produced in enterprises´ processing with supplied or imported materials instead of being processed for reexport, including goods whose unapproved domestic sale is found by the Customs after the event and retrospective handling of whose import formalities are approved.

The code of the way of supervision for supplied materials and parts is "0245" and the shortened form of it is "domestic sale of supplied materials and parts".

The code of the way of supervision for imported materials and parts is "0644" and the shortened form of it is "domestic sale of imported materials and parts".

(2) Reduction of and exemption from duties of bonded goods in processing trade means domestic sale of finished products in processing with supplied or imported materials to enterprises which import against the certificate of collection of and exemption from duties.

The code of the way of supervision for reduction of and exemption from duties of finished products in processing with imported materials is "0345" and the shortened form of it is " reduction of and exemption from duties of finished products with supplied materials".

The code of the way of supervision for reduction of and exemption from duties of finished products in processing with supplied materials is "0744" and the shortened form of it is "reduction of and exemption from duties of finished products with imported materials".

(3) Domestic sale of scraps in processing trade means scraps whose domestic sale is approved and which is produced in tangible consumption of processing with supplied and imported materials still have commercial value, including byproducts in processing with supplied and imported materials.

The code of the way of supervision for domestic sale of scraps in processing with supplied materials is "0845" and the shortened form of it is "domestic sale of supplied scraps".

The code of the way of supervision for domestic sale of scraps in processing with imported materials is " 0844" and the shortened form of it is " domestic sale of imported scraps".

**1.Scope of application**

(1) The way of supervision for bonded goods in processing trade applies to scraps, leftover materials and parts, defective products, byproducts and bonded goods after disaster.

a.Scraps refer to waste, broken and scrap materials in reasonable quantity in enterprises´ processing with supplied and imported materials, within the unit consumption determined by the Customs, produced in the processing process and unable to be further used to produce finished products under contracts.

b.Leftover materials and parts refer to imported materials and parts in processing trade left over from processing trade enterprises´ operation and able to be further used to produce finished products.

c.Defective products refer to serious defective or not-up-to-standard and not reexportable finished products (including finished products and unfinished products) produced in production of processing trade enterprises´ processing with supplied and imported materials.

d.Byproducts refer to one or more than one other products which are produced by processing trade enterprises in production of finished products (i.e. main products) stipulated by export contracts in processing with supplied and imported materials and which are not to be reexported according to export contracts.

e.Boned goods after disaster refer to bonded imported materials and parts and finished products which are lost, reduced or damaged in processing trade enterprises´ operation because of force of majeure or other justifiable reasons examined and recognized by the Customs and cannot be reexported.

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（二）以下情况不适用加工贸易保税货物转内销的监管方式：

1.特定企业以加工贸易的方式进口原油炼制成品油，不返销出境而供应国内市场，其监管方式为“成品油”（0642）。

2.保税区、出口加工区加工贸易转内销货物，其监管方式为“保税区进料料件”（0544）、“保税区来料料件”（0545）。

3.企业擅自内销加工贸易保税货物，按走私或违规处理的。

## ●加工专用油

加工专用油是指指定国营贸易企业代理来料加工企业进口来料加工生产用柴油。

本监管方式代码“0314”，简称“加工专用油”。

## ●加工贸易设备

包括以下监管方式：不作价设备（0320）、加工贸易设备（0420）、加工设备内销（0446）、加工设备结转（0456）、加工设备退运（0466）

**一、定义与代码**

（一）外商提供的加工贸易不作价设备是指境外企业与境内企业开展来料、进料加工业务，外商免费向境内加工贸易经营单位提供加工生产所需设备，境内经营单位不需支付外汇、不需用加工费或差价偿还。

外商提供的加工贸易不作价设备监管方式的代码为“0320”，简称“不作价设备”。

（二）加工贸易设备是指来料加工、进料加工贸易项下外商作价提供、不扣减企业投资总额的进口设备。

加工贸易设备监管方式的代码为“0420”，简称“加工贸易设备”。

（三）加工贸易设备转内销是指在海关监管期内的加工贸易免税进口设备经批准转售给境内非加工贸易企业。

加工贸易设备转内销监管方式的代码为“0446”，简称“加工设备内销”。

（四）加工贸易设备结转是指海关监管期内的加工贸易免税进口设备经批准转让给另一加工企业，或从本企业一本《加工贸易手册》结转入另一本《加工贸易手册》。

加工贸易设备结转监管方式的代码为“0456”，简称“加工设备结转”。

（五）加工贸易设备退运是指加工贸易免税进口设备退运出境。

加工贸易设备退运监管方式的代码为“0466”，简称“加工设备退运”。

**二、适用范围**

以下情况不适用本节监管方式：

（一）暂时进口（期限在半年以内）加工贸易生产所需不作价设备（限模具、单台设备），按暂时进口货物办理。

（二）外商投资企业投资总额内资金进口的设备，其监管方式为“合资合作设备”（2025）、“外资设备物品”（2225）。

（三）外商投资企业自有资金（投资总额以外）进口设备，监管方式为“一般贸易”（0110）。

（四）出口加工区的设备进口、退运及结转，分别适用“境外设备进区”（代码 5335）、“区内设备退运”（代码 5361）和“设备进出区”（代码 5300）。

（2）The way of supervision for domestic sale of bonded goods in processing trade is not applicable to the following circumstances:

a. The way of supervision for given enterprises to import crude oil to produce finished oil in processing trade for the domestic market instead of exporting it is "refined oil product" (0642).

b. The way of supervision for domestically sold goods from processing trade in bonded areas and export processing areas is "imported materials and parts of bonded areas" (0544) and supplied materials and parts of bonded areas" (0545).

c. Bonded goods in processing trade sold by enterprises without approval will be treated as contrabands or goods in violation of regulations.

## ● Oil for processing

Oil for processing means designated state-owned trading enterprises import oil for processing for enterprises with supplied materials.

The code of this way of supervision is "0314" and the shortened form of it is "oil for processing".

## ● Processing trade equipment

Including following supervision: equipment not priced (0320), processing trade equipment (0420), domestic sale of processing equipment (0446), carry-over of processing equipment (0456), return of processing equipment (0466)

**1.Definition and code**

(1) Processing trade equipment not priced which is supplied by foreign businessmen refers to equipment for production supplied by foreign businessmen free of charge to domestic processing trade units in their processing with supplied and imported materials without the need of paying foreign exchange and repaying with processing cost or price difference.

The code of the way of supervision for this is "0320" and the shortened form of it is "equipment not priced".

(2) Processing trade equipment refers to imported equipment supplied by foreign businessmen not free of charge and without deduction of the total investment in enterprises in processing with supplied and imported materials.

The code of the way of supervision for this is "0420" and the shortened form of it is "processing trade equipment".

(3) Domestic sale of processing trade equipment refers to duty-free imported equipment in processing trade is sold to domestic non-processing trade enterprises with approval during the Customs´ supervision period.

The code of the way of supervision for this is "0446" and the shortened form of it is "domestic sale of processing equipment".

(4) Carry-over of processing trade equipment refers to transfer of duty-free imported equipment in processing trade to another processing enterprise with approval during the Customs´ supervision period or carry-over from one Processing Trade Handbook to another of the same enterprise.

The code of the way of supervision for this is "0456" and the shortened form of it is "carry-over of processing equipment".

(5) Return of processing trade equipment refers to outbound return of duty-free imported equipment in processing trade.

The code of the way of supervision for this is "0466" and the shortened form of it is "return of processing equipment".

**1.Scope of application**

The way of supervision is not applicable to the following circumstances:

(1) Equipment not priced for processing trade production (limited to molds and single set of equipment) imported temporarily (within half a year) is handled as temporary imports.

(2) The way of supervision for equipment imported in the total investment by foreign-invested enterprises is "equipment for joint ventures and cooperative ventures" (2025) and "foreign-funded equipment and articles" (2225).

(3) The way of supervision for equipment imported with self-owned funds of foreign-invested enterprises is "general trade" (0110).

(4) "Overseas equipment import" (code 5335), "return of equipment from areas" (code 5361) and "equipment import and export" (code 5300) are applicable respectively to import, return and carry-over of equipment to export processing areas.

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## ●监管年限内减免税设备结转

**一、定义与代码**

监管年限内减免税设备结转是指进口企业在减免税设备监管年限内转让给另一享受减免税待遇的企业。

本监管方式代码“0500”,简称“减免设备结转”。

**二、适用范围**

本监管方式不适用于加工贸易项下进口设备结转给另一加工贸易企业,监管方式为“加工设备结转”(0456)。

## ● Carry-over of equipment granted reduction of and exemption from duties within the supervision years

**1.Definition and code**

Carry-over of equipment granted reduction of and exemption from duties within the supervision years refers to transfer of equipment by import enterprises within the years of reduction of and exemption from duties and supervision to another enterprise which enjoys the treatment of reduction of and exemption from duties.

The code of the way of supervision is "0500" and the shortened form of it is "carry-over of equipment granted reduction of and exemption from duties".

**1.Scope of application**

This way of supervision is not applicable to carry-over of equipment imported in processing trade to another processing trade enterprise and the way of supervision is "carry-over of processing equipment" (0456).

## ●保税区加工贸易内销货物

保税区进料加工、来料加工加工成品不复运出境,转为国内使用,按征税方式区分,适用以下监管方式:

一区内加工企业来料、进料加工全部用境外运入料件加工的制成品销往非保税区,以及来料、进料加工内销制成品所含进口料件的品名、数量、价值难以区分的,按照制成品征税,监管方式为:

(一)按成品征税的保税区来料加工成品转内销货物,监管方式代码为“0445”,简称“保区来料成品”。

(二)按成品征税保税区进料加工成品转内销货物,监管方式代码为“0444”,简称“保区进料成品”。

二区内企业来料、进料加工用含有部分境外运入料件加工的制成品销往非保税区时,对其制成品按照所含进口料件征税,其监管方式为:

(一)按料件征税的保税区来料加工成品转内销货物,监管方式代码为“0545”,简称“保区来料料件”。

(二)按料件征税的保税区进料加工成品转内销货物,监管方式代码为“0544”,简称“保区进料料件”。

## ● Domestically sold goods from processing trade in bonded areas

Finished products produced with supplied and imported materials in bonded areas which are not reexported and used domestically are supervised according to the following way of supervision based on the way of collection duties:

1 Materials and parts are all imported for enterprises´ processing with supplied and imported materials.whan finished products produced one sold to non-bonded areas and it's hard to disting wish the name,quantity and value of imported materials con tained in finished products produced with supphed and imported materials for domestic sale,duties on then will be levied as finished products .The way of supervision is:

(1) The code of the way of supervision for domestically sold finished products that are produced with supplied materials in bonded areas and duties on which are levied as finished products is "0445" and the shortened form of it is "finished products with supplied materials in bonded areas".

(2) The code of the way of supervision for domestically sold finished products that are produced with imported materials in bonded areas and duties on which are levied as finished products is "0444" and the shortened form of it is "finished products with supplied materials in bonded areas".

2 When finished products produced by enterprises in bonded areas with some of materials and parts imported from overseas in processing with supplied and imported materials are sold to non-bonded areas, duties on the finished products are levied based on imported materials and parts contained in them. The way of supervision is:

(1) The code of the way of supervision for domestically sold finished products that are produced with supplied materials in bonded areas and duties on which are levied based on materials and parts is "0545" and the shortened form of it is "materials and parts with supplied materials in bonded areas".

(2) The code of the way of supervision for domestically sold finished products that are produced with imported materials in bonded areas and duties on which are levied based on materials and parts is "0544" and the shortened form of it is "materials and parts with imported materials in bonded areas".

## ●补偿贸易

**一、定义与代码**

补偿贸易是指由境外厂商提供或者利用国外出口信贷进口生产技术或设备,我方企业(包括“外商投资企业”)进行生产,以返销其产品的方式分期偿还对方技术、设备价款或贷款本息的交易方式。包括经经贸主管部门批准,使用该企业(包括企业联合体)所生产的其他产品返销给对方,进行间接补偿。

补偿贸易偿还对方技术、设备价款或贷款本息的方式一般有两种:

(一)产品出口先偿还设备价款,还清本息后再出口收汇。

## ● Compensation trade

**1. Definition and code**

Compensation trade means overseas manufacturers provide production technology or equipment or production technology or equipment is imported by using foreign export credit and our enterprises (including "foreign-invested enterprises") engage in production and repay the cost of the other side´s technology, equipment or principal of and interest on loans in installments by products, including repayment by other products produced by such enterprises (including corporate conglomerates) to the other side for indirect compensation as approved by the competent economic and trade department.

There are generally two ways to repay the cost of the other side´s technology, equipment or principal of and interest on loans:

(1) Repay the cost of equipment by exporting products first and collect foreign exchange after principal and interest are repaid.

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（二）设备价款本息在每批出口货物价款中扣还一部分。直到还清为止。

本监管方式代码为“0513”，简称“补偿贸易”。

**二、适用范围**

本监管方式包括补偿贸易中对方有偿或免费提供的机器设备、模具等。

本监管方式不包括：

（一）直接用国内产品同国外厂商交换设备、料件或成品，以货换货，其监管方式为“易货贸易”（0130）。

（二）出口产品收取外汇，其监管方式为“一般贸易”（0110）。

（三）在补偿贸易合同中同时订有来料加工合同的，来料加工合同部分，其监管方式为“来料加工”（0214）。

## ●进料加工贸易

**一、定义与代码**

进料加工贸易，是指进口料件由经营企业付汇进口，制成品由经营企业外销出口的经营活动。进料加工贸易按照对外签约形式分为“进料加工非对口合同”和“进料加工对口合同”。

“进料加工非对口合同”是指我方有外贸进出口经营权的企业动用外汇购买进口原料、材料、元器件、零部件、配套件和包装物料（以下简称料件），加工成品或半成品再返销出口的交易形式。

本监管方式代码为“0715”，简称“进料非对口”。

“进料加工对口合同”是指买卖双方分别签订进出口对口合同，料件进口时，我方先付料件款，加工成品出口时再向对方收取出口成品款项的交易形式，包括动用外汇的对口合同或不同客户的对口的联号合同以及对开信用证的对口合。

本监管方式代码为“0615”，简称“进料对口”。

境外客户为境内企业加工复出口产品提供进口5000美元及以下、数量零星的辅料或包装物料以及数量合理直接用于服装生产车间的小型易耗性生产工具。

本监管方式代码为“0815”，简称“低值辅料”。

**二、适用范围**

（一）本监管方式包括：

1.进料加工项下进口料件和加工出口产品。

2.设立保税工厂的加工贸易企业进料加工进口料件和出口成品

（二）本监管方式不适用出口加工区加工贸易进出口货物，其监管方式为“区内加工货物”（5015）。

## ●加工贸易成品油以产顶进

加工贸易成品油以产顶进是指特定企业以加工贸易形式进口原油，加工供国内市场的成品油。

本监管方式代码为“0642”，简称“成品油”。

（2）Repay the principal of and interest on the cost of equipment by part of the cost of every batch of exports till all is repaid.

The code of the way of supervision for this is "0513" and the shortened form of it is "compensation trade".

**2. Scope of application**

This way of supervision includes machinery, equipment and molds the other side supplies free or not free of charge in compensation trade.

This way of supervision doesn't include:

（1）Exchange domestic products for equipment, materials, parts or finished products directly with foreign manufacturers in barter trade and the way of supervision is "barter trade"（0130）.

（2）Collect foreign exchange by export and the way of supervision is "general trade"（0110）.

（3）When compensation trade contracts are accompanied by contracts on processing with supplied materials, the way of supervision for the latter is "processing with supplied materials"（0214）.

## ● Processing trade with imported materials

**1.Definition and code**

Processing trade with imported materials means imported materials and parts are imported with foreign exchange and finished products are exported by operating enterprises. Processing trade with imported materials is divided into "non-compatible contracts on processing with imported materials" and "compatible contracts on processing with imported materials" according to the agreement form signed.

"Non-compatible contracts on processing with imported materials" is the transaction form in which our enterprises with the import and export right use foreign exchange to import raw materials, materials, components, spare parts, accessories and packing materials (shortened to materials and parts hereunder) to produce finished products or semi-finished products for reexport.

The code of the way of supervision for this is "0715" and the shortened form of it is "non-compatible import of materials".

"Compatible contracts on processing with imported materials" is the transaction form in which buyers and sellers sign compatible import and export contracts. Our side pays for materials and parts first in their import and then collect the cost of finished products in export, including compatible contracts using foreign exchange or joint compatible contracts signed with different customers and compatible contracts using LC.

The code of the way of supervision for this is "0615" and the shortened form of it is "compatible import of materials".

Overseas customers provide domestic enterprises´ reexport with auxiliary materials or packing materials in small quantities under the value of US $ 5000 or under and small consumable production tools in reasonable quantities and directly usable in garment workshops.

The code of the way of supervision for this is "0815" and the shortened form of it is "low-value auxiliary materials".

**2. Scope of application**

（1）This way of supervision includes:

a. Imported materials and parts and exports in processing with imported materials.

b.Bonded factory processing trade enterprises imported materials and export finished products

（2）This way of supervision is not applicable to imports and exports in processing trade in export processing areas, the way of supervision for which is "processed goods in areas（5015）.

## ● Substitute imports with finished oil in processing trade

Substituting imports with finished oil in processing trade means given enterprises import crude oil in processing trade and refine it into finished oil for the domestic market.

The code of this way of supervision is "0642" and the shortened form of it is "importing materials to substitute imports with products".

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## ●国轮油物料

一、定义与代码

国轮油物料指中国籍国际航行的运输工具在境内添加的保税仓库进口仓储的油料、物料。

本监管方式代码为“1139”,简称“国轮油物料”。

二、适用范围

本监管方式适用于从保税仓库提取,供应航行国际航线的中国籍船舶、民用航空器等运输工具的进口燃料、物料及零配件等。

本监管方式不适用从设在非海关特殊监管区域的保税仓库提取,供应航行国际航线的外国籍船舶、飞机等运输工具的进口燃料、物料,其监管方式为“保税仓库货物”(1233)。

## ●保税区间及保税仓库间货物结转

一、定义与代码

保税区间及保税仓库间货物结转是指保税区、保税物流园区、出口加工区、出口监管仓库、保税仓库、保税物流中心(A、B型)等海关特殊监管区域、保税监管场所间往来的货物。

本监管代码为“1200”,简称“保税间货物”

二、适用范围

本监管方式不适用出口加工区间结转货物,不同出口加工区企业结转货物适用“出口加工区成品进出区”(5100)和“料件进出区”(5000)。

## ●保税仓库进出境仓储、转口货物

一、定义与代码

保税仓库进出境仓储及转口货物,指从境外进口直接存入保税仓库和保税仓库出境的仓储、转口货物,以及出口监管仓库出境的货物。

本监管方式代码为“1233”,简称“保税仓库货物”。

二、适用范围

(一)本监管方式适用于经批准设立的保税仓库进出境和出口监管仓库的出境货物。包括从保税仓库提取用于外国籍国际航行运输工具的物料。

(二)下列情况不适用本监管方式:

1.保税仓库、出口监管仓库进口自用的货架、办公用品、管理用具、运输车辆、搬运、起重和包装设备以及改装用的机器等,其监管方式为“一般贸易”(0110)。

2.从保税仓库提取用于本国籍运输工具或用于维修境内设备的仓储货物,按进口申报,其监管方式为“一般贸易”(0110)。

3.保税仓库进境货物销往境内,按货物运出保税仓库的实际用途填报相应的监管方式。

4.境内存入出口监管仓库和出口监管仓库的退仓货物分各种监管方式。

5.保税区、保税物流中心进出境仓储、转口货物,监管方式分别为“保税区仓储、转口”(1234)、“物流中心进出境货物”(6033)。

6.保税仓库货物出仓运往境内其他地方转为正式进

## ● Guolun oil and materials

1.**Definition and code**

Guolun oil and materials means Chinese means of transport for international navigation is refueled domestically with oil and materials imported and stored in bonded warehouses.

The code of the way of supervision for this is "1139" and the shortened form of it is "Guolun oil and materials".

1.**Scope of application**

This way of supervision is applicable to imported fuel, materials and spare and accessory parts taken from bonded warehouses for Chinese ships and civil aircrafts on international routes.

This way of supervision is not applicable to imported fuel, materials and spare and accessory parts taken from bonded warehouses not in the Customs supervision areas for foreing ships and civil aircrafts on international routes, the way of supervision for which is "goods in bonded warehouses" (1233).

## ● Carry - over of goods between bonded areas and bonded warehouses

1.**Definition and code**

Carry-over of goods between bonded areas and bonded warehouses means goods transferred between bonded areas, bonded parks for flow of goods, export processing areas, warehouses under export supervision, bonded warehouses, bonded centers for flow of goods (Type A and B) and other areas and places under the Customs supervision.

The code of the way of supervision for this is "1200" and the shortened form of it is "goods between bonded areas".

1.**Scope of application**

This way of supervision is not applicable to goods carried over between export processing areas and "import and export areas for finished products in export processing areas" (5100) and "import and export areas for materials" (5000) are applicable to goods carried over between different export processing areas.

## ● Warehoused and transit imports and exports in bonded warehouses

1.**Definition and code**

Warehoused and transit imports and exports in bonded warehouses refers to imports directly stored in bonded warehouses, stored and transit exports from bonded warehouses and exports from warehouses under export supervision.

The code of the way of supervision for this is "1233" and the shortened form of it is "goods in bonded warehouses".

2. **Scope of application**

(1) This way of supervision is applicable to imports into and exports from bonded warehouses established with approval and exports from warehouses under export supervision, including materials taken from bonded warehouses for foreign means of transport for international navigation.

(2) The way of supervision doesn't apply to the following Circumstances:

a. The way of supervision for shelves, office supplies, management appliances, transport vehicles, equipment for carrying, lifting and packing and machines for refitting used by bonded warehouses and warehouses under export supervision is "general trade" (0110).

b. Warehoused goods taken from bonded warehouses for means of transport of this country or for maintenance of domestic equipment shall be declared as imports and the way of supervision for them is "general trade" (0110).

c. When imports in bonded warehouses are sold domestically, fill the corresponding way of supervision according to the actual use of goods after being transported out of bonded warehouses.

d. Returned goods stored in warehouses under export supervision and import supervision have various ways of supervision.

e. The ways of supervision for bonded areas, warehoused and transit imports and exports in bonded centers for flow of goods are "warehousing and transit in bonded areas" (1234) and "imports and exports in centers for flow of goods (6033).

f. When goods in bonded warehouses are transported to other domestic places and

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口的,在仓库主管海关办结出仓报关手续,填制出口报关单,监管方式填写“1200”,进口报关单按实际进口监管方式填报。

7.保税仓库寄售维修零部件申请免税出仓的,进口报关单贸易方式应为“无代价抵偿货物”(代码为“3100”)

## ●保税区进出境仓储、转口货物

**一、定义与代码**

保税区进出境仓储、转口货物是指从境外存入保税区、保税物流园区和从保税区、保税物流园区运出境的仓储、转口货物。

本监管方式代码为“1234”,简称“保税区仓储转口”。

**二、适用范围**

下列情况不适用本监管方式:

(一)保税区、保税物流园区除仓储、转口货物以外的其他进出境货物,按实际监管方式填报。

(二)从境内非海关特殊监管区域、保税监管场所运入保税区、保税物流园区的货物,按实际监管方式填报。

从境内非海关特殊监管区域、保税监管场所运入保税区、保税物流园区的货物退回境内,按实际监管方式填报。

(三)从保税区、保税物流园区运往境内非海关特殊监管区域、保税监管场所的货物,按实际监管方式填报。

## ●寄售代销贸易

**一、定义与代码**

寄售代销贸易是指寄售人把货物运交事先约定的代销人,由代销人按照事先约定或根据寄售代销协议规定的条件,在当地市场代为销售,所得货款扣除代销人的佣金和其他费用后,按协议规定方式将余款付给寄售人的交易形式。寄售人与代销人之间不是买卖关系,而是委托关系,代销人对货物没有所有权。

本监管方式代码为“1616”,简称“寄售代销”。

**二、适用范围**

本监管方式包括寄售代销贸易进出口的货物及进口寄售货物的增发部分。

本监管方式不包括:

(一)经营寄售代销业务的企业,接受国外免费提供的样品,其监管方式应为“货样广告品 B”(3039);

(二)委托我驻港澳机构代销的鲜活商品,其监管方式应为“一般贸易”(0110)。

## ●进出境修理物品

**一、定义与代码**

进出境修理物品是指进境或出境维护修理的货物、物品。

本监管方式代码“1300”,简称“修理物品”。

**二、适用范围**

本监管方式适用于各类进出境维修的货物以及修理货物维修所用的原材料、零部件。

以下情况不适用本监管方式:

turned into imports, go through declaration formalities with the competent Customs office, fill the export declaration form and fill "1200" as the way of supervision and fill the import declaration form according to the actual way of supervision for imports.

7.Bonded warehouse consignment maintenance Spare parts apply for tax-free to take out of storage , the way of import declaration trade is" Unpriced offset goods" ( the code is" 3100" )

## ● Warehoused and transit imports and exports in bonded areas

**1.Definition and code**

Warehoused and transit imports and exports in bonded areas refers to warehoused and transit goods stored into bonded areas and bonded parks for flow of goods from overseas and transported overseas from bonded areas and bonded parks for flow of goods.

The code of the way of supervision for this is "1234" and the shortened form of it is "warehouse transit in bonded areas".

**1.Scope of application**

This way of supervision is not applicable to the following circumstances:

(1) Declare imports and exports in bonded areas and bonded parks for flow of goods according to the actual way of supervision except warehoused and transit goods.

(2) Fill goods transported from domestic areas not under the Customs supervision and non-bonded supervision areas into bonded areas and bonded parks for flow of goods according to the actual way of supervision.

When goods transported from domestic areas not under the Customs supervision and non-bonded supervision areas into bonded areas and bonded parks for flow of goods according to the actual way of supervision are returned domestically, fill according to the actual way of supervision.

(3) Fill good transported from bonded areas and bonded parks into doinestic arease not under the customs supervision and non-bonded supervision areas in for flow of goods according to the actual way of supervision.

## ● Consignment trade

**1. Definition and code**

Consignment trade refers to the transaction form in which consignors consign goods to consignees appointed beforehand and the latter sell them on the local market according to the prior agreement or the conditions stipulated in consignment agreement and pay consignors the extra after deducting commissions and other expenses from the payments for goods. The relationship between consignors and consignees is not the relationship between buyers and sellers but the relationship of trust. Consignees don't have ownership of the goods.

The code of the way of supervision for this is "1616" and the shortened form of it is "consignment".

**2. Scope of application**

This way of supervision includes imports and exports in consignment trade and the addition of imported consignment goods.

This way of supervision doesn't include:

(1) Free samples received by enterprises which engage in consignment business and the way of supervision for this shall be "advertisement sample B" (3039).

(2) Fresh and live commodities consigned to our organizations in Hong Kong and Macao and the way of supervision for this shall be "general trade" (0110).

## ● Goods imported and exported for maintenance

**1. Definition and code**

Goods imported and exported for maintenance refer to goods and articles imported or exported for maintenance.

The code of the way of supervision for this is "1300" and the shortened form of it is "goods for maintenance".

**2. Scope of application**

This way of supervision is applicable to various kinds of goods imported and exported for maintenance and raw materials and spare parts for maintaining goods.

This way of supervision is not applicable to the following circumstances:

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(一)按加工贸易保税货物管理的进境维修业务。

(二)加工贸易进口料件和出口成品进出境维修,分别适用“来料料件退换”(0300)、“来料成品退换”(4400)、“进料料件退换”(0700)、“进料成品退换”(4600)。

## ●出料加工贸易

### 一、定义及代码

出料加工贸易是指境内企业将境内原辅料、零部件、元器件或半成品交由境外厂商按我方要求进行加工或装配,成品复运进口,我方支付加工费的交易方式。

本监管方式代码为1427,简称:出料加工。

### 二、适用范围

本监管方式不包括:

(一)运往境外维修的货物以及石化生产过程中所需催化剂需运至国外添加氢以增加活性后复运进境继续投入生产使用,不改变其物理和化学性质,未产生新的产品,其监管方式为“修理物品”(1300)。

(二)出料加工,原则上不改变原出口货物的物理形态。对完全改变原出口货物的物理形态,如出口废钢进口钢材,出口废铝进口铝合金板材等,不属出料加工,应按一般贸易货物办理进出口手续。

## ●租赁贸易

### 一、定义及代码

租赁贸易是指经营租赁业务的企业与外商签订国际租赁合同项下境内企业租赁进口或出租出口的货物。

租赁期在一年及以上的进出口货物,其监管方式代码为“1523”,简称“租赁贸易”。

租赁期在一年及以上的进出口货物分期办理征税手续时,每期征税适用监管方式代码为“9800”,简称“租赁征税”。

租赁期不满一年的进出口货物,其监管方式代码为“1500”,简称“租赁不满一年”。

### 二、适用范围

以下情况不适用本监管方式:

(一)经营租赁业务的企业进口自用的设备、办公用品,其监管方式为“一般贸易”(0110)。

(二)加工贸易租赁进口的机器设备,其监管方式应为“加工贸易设备”(0420)。

(三)补偿贸易租借进口的货物,其监管方式应为“补偿贸易”(0513)。

(四)“租赁贸易”(1523)期满复运出(进)口的货物,其监管方式为“退运货物”(4561);“租赁不满一年”(1500)期满复运出(进)境的货物,其监管方式为“租赁不满一年”(1500)。

## ●免税品

### 一、定义及代码

免税品是指设在国际机场、港口、车站和过境口岸的免税品商店进口,按有关规定销售给办完出境手续的旅客的免税商品,供外国籍船员和我国远洋船员购买送货

(1) Maintenance of imported goods managed as bonded goods in processing trade.

(2) "Return and exchange of supplied materials and parts" (0300), "return and exchange of finished products with supplied materials" (4400) and return and exchange of "return and exchange of imported materials and parts" (0700) and "return and exchange of finished products with imported materials" (4600) are applicable to maintenance of imported materials and parts and finished exports in processing trade respectively.

## ● Processing trade for exported materials

### 1. Definition and code

Processing trade for exported materials refers to the transaction form in which domestic enterprises deliver domestic auxiliary materials, spare parts, components or semi-finished products to overseas manufacturers for processing or assembly according to our requirements with processing fees and sending back finished products.

The code of the way of supervision for this is 1427 and the shortened form of it is processing for exported materials.

### 2. Scope of application

This way of supervision doesn't include:

(1) Goods transported overseas for maintenance and catalyst for petrochemical production that has to be transported overseas for addition of hydrogen and enhancement of its activity, without changing its physical and chemical properties and producing new products, before being reimported and put again into production, the way of supervision for which is "maintained goods" (1300).

(2) Processing for exported materials doesn't change exports' original physical form in principle.If exports' original physical form is totally changed, for example exporting steel scraps and reimporting steel products, exporting aluminum scraps and reimporting aluminum alloy sheets, etc., import and export formalities shall be handled as for goods in general trade instead of processing for exported materials.

## ● Leasing trade

### 1.Definition and code

Leasing trade means enterprises which engage in leasing trade sign international leasing contracts with foreign businessmen to import or export leased goods.

The code of the way of supervision for imports and exports with the leasehold of one year or more is "1523" and the shortened form of it is "leasing trade".

When duty levy formalities are handled for imports and exports with the leasehold of one year or more in phases, the code of the way of supervision for every phase is "9800" and the shortened form of it is "lease levy".

The code of the way of supervision for imports and exports with the leasehold of less than one year is "1500" and the shortened form of it is "leasehold of less than one year".

### 2. Scope of application

This way of supervision doesn't apply to the following circumstances:

(1) Equipment and office supplies that enterprises which engage in leasing business import for themselves and the way of supervision is "general trade" (0110).

(2) Machines and equipment leased and imported in processing trade and the way of supervision shall be "equipment in processing trade" (0420).

(3) Goods leased and imported in compensation trade and the way of supervision shall be "compensation trade (0513).

(4) Goods reexported (reimported) after the leasehold expires and the way of supervision is "returned goods" (4561); goods reexported (reimported) when the leasehold of less than one year expires and the way of supervision is "leasehold of less than one year" (1500).

## ● Duty-free articles

### 1. Definition and code

Duty-free goods refer to duty-free commodities of passengers who import them in duty-free shops at international airports, ports, railway stations and cross-border ports and have gone through exit formalities according to regulations, duty-free com-

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上船出售的免税商品,供外交人员购买的免税品,以及在我国际航机,国际班轮上向国际旅客出售的免税商品。

本监管方式代码为“1741”,简称“免税品”。

**二、适用范围**

(一)本监管方式适用于:

1.免税店范围:进出境口岸免税店、运输工具免税店、市内免税店、外交人员免税店和供船免税店等五类免税店进口核定品种的免税品。

2.供应对象:办结出境手续的出境旅客、国际航行运输工具服务人员、外交人员。

(二)本监管方式不适用:

1.境内免税外汇商店销售给为我出国人员、华侨的免税外汇商品,其监管方式为“免税外汇商品”(1831)。

2.经营免税品业务的单位进口的供维修使用的零部件、工具、展台、货架,其监管方式为“一般贸易”(0110)。

3.免税品退运出境,其监管方式为“其他”(9900)。

## ●免税外汇商品

**一、定义及代码**

免税外汇商品是指由经批准的经营单位进口,销售专供入境的我国特定出国人员和驻华外交人员的免税外汇商品。

本监管方式代码“1831”,简称“外汇商品”。

**二、适用范围**

(一)本监管方式适用:

1.免税外汇商品供应对象是指我国驻外外交机构人员、留学人员、访问学者、赴境外劳务人员、援外人员和远洋船员。

2.上述人员用结存外汇在境内免税外汇商品店购买限定品种的免税外汇商品。

3.专供外国驻华外交人员免税商品的特定公司进口的免税外汇商品。

(二)本监管方式不适用:

1.设在国际机场、港口、车站和过境口岸的免税品商店所进口的,按有关规定销售给办结出境手续的旅客的免税商品,供外国籍船员和我国远洋船员购买送货上船出售的免税商品,供外交人员购买的免税品,以及在我国际航班,国际班轮上向国际旅客出售的免税商品。其监管方式为“免税品”(1741)。

2.经营免税外汇商品的单位进口供商品维修用的零部件、工具和商场自用的货架、手推车等。其监管方式为“一般贸易”(0110)。

3.因故经批准转内销进口免税外汇商品,其监管方式为“一般贸易”(0110)。

4.免税外汇商品退运出境,其监管方式为“退运货物”(4561)。

modities sold and delivered on board to foreign crew members and our ocean-going crew members, duty-free articles for diplomatic personnel and duty-free commodities sold to international passengers on international airliners and international liners.

The code of the way of supervision for this is "1741" and the shortened form of it is "duty-free articles".

**2. Scope of application**

(1) This way of supervision is applicable to:

a. The scope of duty-free shops: the approved varieties of duty-free articles imported by duty-free shops at import and export ports, duty-free shops on means of transport, duty-free shops in cities, duty-free shops for diplomatic personnel and duty-free shops on ships.

b. Objects of supply: outbound passengers who have gone through outbound formalities, service staffs on means of transport for international navigation and diplomatic personnel.

(2) This way of supervision is not applicable to:

a. Duty-free commodities sold by domestic duty-free foreign exchange shops to our outbound personnel and overseas Chinese and the way of supervision is "duty-free foreign exchange commodities" (1831).

b. Spare parts, tools, booths and shelves imported by units which engage in the business of duty-free articles for maintenance and the way of supervision is "general trade" (0110).

c. The way of supervision for outbound return of duty-free articles is "other (9900).

## ● Duty-free foreign exchange commodities

**1.Definition and code**

Duty-free foreign exchange commodities refer to duty-free foreign exchange commodities imported by approved operating units and sold to inbound specific Chinese personnel and diplomatic personnel stationed in China.

The code of the way of supervision is 1831 and the shortened form of it is duty-free foreign exchange commodities.

**1.Scope of application**

(1)This way of supervision applies to:

a.The objects of supply of duty-free foreign exchange commodities are Chinese diplomatic personnel in foreign countries, students studying abroad, visiting scholars, laborers working overseas, personnel for foreign aid and ocean-going crew members.

b.Duty-free foreign exchange commodities in limited varieties bought by the above people with foreign exchange they saved at domestic duty-free shops.

c.Duty-free foreign exchange commodities imported by designated companies for foreign diplomatic personnel in China.

(1)This way of supervision does not apply to:

a.Duty-free commodities of passengers who import them in duty-free shops at international airports, ports, railway stations and cross-border ports and have gone through exit formalities according to regulations, duty-free commodities sold and delivered on board to foreign crew members and our ocean-going crew members, duty-free articles for diplomatic personnel and duty-free commodities sold to international passengers on international airliners and international liners. The way of supervision is "duty-free articles (1741).

b.Spare parts and tools imported by duty-free foreign exchange shops for maintenance of commodities and shelves and handcarts used by the shops. The way of supervision is "general trade" (0110).

c.Imported duty-free foreign exchange commodities approved for domestic sale for some reason. The way of supervision is "general trade" (0110).

d.Outbound return of duty-free foreign exchange commodities. The way of supervision is "returned goods" (4561).

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## ●外商投资企业作为投资进口的设备、物品

### 一、定义及代码

外商投资企业作为投资进口的设备、物品是指外商投资企业投资总额内的资金(包括中方投资)进口的机器设备、零部件和其他建厂(场)物料,安装、加固机器所需材料,以及进口本企业自用合理数量的交通工具、生产用车辆、办公用品(设备)(以下简称“设备物品”)。

中外合资、合作企业进口设备、物品,监管方式代码“2025”,简称“合资合作设备”。

外商独资企业(以下简称“外资企业”)进口设备、物品,监管方式代码为“2225”,简称“外资设备物品”。

### 二、适用范围

(一)外商投资企业是指中外合资企业、中外合作企业、外商独资企业,包括华侨、港、澳、台同胞投资企业。

(二)“设备”是指外商投资企业在其投资总额内进口本企业自用的机器设备、零部件和其他物料[指建厂(场)以及安装、加固机器所需材料]及生产用车辆。

(三)“物品”是指外商投资企业进口自用合理数量的办公用品(设备)和交通工具。

(四)下列情况不适用本监管方式:

1.鼓励类和限制类外商投资企业、外商投资研究开发中心、先进技术型和产品出口型外商投资企业以及符合中西部省、自治区、直辖市利用外资优势产业和优势项目目录的项目、企业自有资金(投资总额以外,具体是指企业储备基金、发展基金、折旧和税后利润),在原批准的生产经营范围内,对设备进行更新维修,进口国内不能生产或性能不能满足需要的自用设备及其配套的技术、配件、备件,其监管方式为“一般贸易”(0110)。

2.外商投资企业经营来料加工、进料加工、租赁贸易等进口的设备物品,分别适用“不作价设备”(0320)、“加工贸易设备”(0420)、“租赁不满一年”(1500)、“租赁贸易”(1523)。

3.外国常驻机构进口自用合理数量的公用物品,其监管方式为“常驻机构公用”(2439)。

4.没有实际进出境,在境内结转的减免税设备,其监管方式为“减免设备结转”(0500)。

5.出口加工区外商投资企业进口设备物品,其监管方式为“出口加工区进口设备”(5035)。

## ●退运货物

### 一、定义及代码

退运货物是指原进出口货物因残损、短少、品质不良或者规格不符、延误交货或其他原因退运出、进境的

## ● Equipment and articles imported by foreign-invested enterprises as investments

### 1. Definition and code

Equipment and articles imported by foreign-invested enterprises as investments refer to machines, equipment, spare parts, other materials needed for establishing factories (workshops) and materials needed for installing and reinforcing machines, means of transport in reasonable quantities for self-use, vehicles for production and office supplies (equipment) which are imported with the funds in the total investment (including investments from the Chinese side) [(shortened to "equipment and articles" hereunder)].

The code of the way of supervision for equipment and articles imported by Sino-foreign joint ventures and cooperative ventures is "2025" and the shortened form of it is "joint venture and cooperative equipment".

The code of the way of supervision for equipment and articles imported by solely foreign-funded enterprises (shortened to "foreign enterprises" hereunder) is "2225" and the shortened form of it is "foreign funded equipment and articles".

### 2. Scope of application

(1) Foreign-invested enterprises refer to Sino-foreign joint ventures, Sino-foreign cooperative enterprises and solely foreign-funded enterprises, including enterprises with investments of overseas Chinese and Hong Kong, Macao and Taiwan compatriots.

(2) "Equipment" refers to machines and equipment, spare parts, other materials [i.e. materials needed for establishing factories (workshops) and installing and reinforcing machines] and vehicles for production imported by foreign-invested enterprises for self use with funds in their total investment.

(3) "Articles" refer to office supplies (equipment) and means of transport imported by foreign-invested enterprises for self use in reasonable quantities.

(4) The way of supervision is not applicable to the following circumstances:

a. Foreign-invested enterprises in the encouragement and restriction categories, foreign investment R&D centers, high-tech and export-oriented foreign-funded enterprises, projects in line with the directory of appropriate industries and appropriate projects for foreign investments of provinces and autonomous regions in the central and western China and municipalities directly under the Central Government, enterprises' own funds (beyond the total investment, specifically corporate reserve funds, development funds, depreciation and after-tax profits), updating and maintenance of equipment within the originally approved production and operation scope, import of equipment and auxiliary technology, accessories and spare parts which cannot be produced domestically or whose domestic counterparts cannot meet needs for self use. The way of supervision is "general trade" (0110).

b. "Unpriced equipment" (0320), "equipment for processing trade" (0420), "leasehold of less than one year" (1500) and "leasing trade" (1523) are applicable to and articles imported by foreign-invested enterprises for processing with supplied materials, processing with imported materials and leasing trade respectively.

c. The way of supervision for public articles imported by foreign permanent institutions in reasonable quantities is "public use for permanent institutions" (2439).

d. The way of supervision for equipment granted reduction of and exemption from duties which are carried over domestically instead of being actually imported and exported is "carry-over of equipment granted reduction of and exemption from duties" (0500).

e. The way of supervision for equipment and articles imported by foreign-invested enterprises in export processing areas is "imported equipment of export processing areas" (5035).

## ● Returned goods

### 1.Definition and code

Returned goods refer to imports or exports returned abroad or home for defects, damages, shortages, poor quality, improper specifications, delayed delivery or other

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货物。

本监管方式代码“4561”,简称“退运货物”。

**二、适用范围**

(一)本监管方式适用以下监管方式进出口货物退运出进境:

| 代码 | 名 称 | 代 码 | 名 称 |
|---|---|---|---|
| 0110 | 一般贸易 | 0130 | 易货贸易 |
| 0139 | 旅游购物商品 | 1523 | 租赁贸易 |
| 1616 | 寄售代销 | 2025 | 外商投资企业 |
| | | 2225 | 设备物品 |
| 1831 | 外汇免税商品 | 3010 | 货样广告品 A |
| | | 3039 | 货样广告品 B |
| 3339 | 其他进出口免费 | 3410 | 承包工程进口 |
| 3422 | 对外承包出口 | 3511 | 无偿援助 |
| 3612 | 捐赠物资 | 4019 | 边境小额 |
| 4039 | 对台小额 | 9739 | 其他贸易 |

(二)本监管方式不适用:

1.货物进境后、放行结关前退运的货物,其监管方式为“直接退运”(4500)。

2.加工贸易进出口货物退运,其监管方式为“来料料件退换”(0300)、“进料料件退换”(0700)、“来料成品退换”(4400)、“进料成品退换”(4600)。

3.加工贸易设备退运,其监管方式为“加工设备退运”(0466)。

4.“租赁不满一年”(1500)、“免税品”(1741)退运出境,其监管方式为“其他”(9900)。

5.出口加工区进口设备退运出境,其监管方式为“区内设备退运”(5361)。

6.进出口无代价抵偿货物,被更换的原进口货物退运出境,其监管方式为“其他”(9900)。

## ●外国常驻机构进出境公用物品

**一、定义及代码**

外国常驻机构进出境公用物品是指境外(地区)企业、新闻机构、经贸机构、文化团体及其他境外(地区)法人经我国政府主管部门批准,在境内设立的常驻代表机构为开展公务活动所需进出境的物品。

本监管方式代码为“2439”,简称“常驻机构公用”。

**二、适用范围**

(一)本监管方式包括常驻机构进境自用且数量合理的办公用机器设备、家具、文具、机动车辆等及复运出境的原进境的公用物品。

(二)本监管方式适用于以下机构:

1.外国企业和其他经济组织常驻机构。

2.外国民间经济贸易团体常驻机构。

reasons.

The code of the way of supervision for this is "4561" and the shortened form of it is "returned goods".

**1.Scope of application**

(1)This way of supervision is applicable to outbound and inbound return of imports and exports in the following ways of supervision:

| Code | Name | Code | Name |
|---|---|---|---|
| 0110 | General trade | 0130 | Barter trade |
| 0139 | Tourist shopping commodities | 1523 | Leasing trade |
| 1616 | 寄售代销 | 2025 | Foreign-invested enterprises |
| | | 2225 | Equipment and articles |
| 1831 | Foreign exchange dutyfree commodities | 3010 | Samples of Goods and Advertising Product A |
| | | 3039 | Samples of Goods and Advertising Product B |
| 3339 | Other duty-free imports and exports | 3410 | Imports for contracted projects |
| 3422 | Exports for contracted foreign projects | 3511 | Free aid |
| 3612 | Donated materials | 4019 | Small-amount frontier trade |
| 4039 | Small amounts with Taiwan | 9739 | Other trade |

(1)This way of supervision is not applicable to:

a.Goods returned after import and before clearance, the way of supervision for which is "direct return (4500).

b.Return of imports and exports for processing trade, the way of supervision for which is "return and exchange of imported materials" (0300), "return and exchange of imported materials" (0700), "return and exchange of finished products with supplied materials" (4400) and "return and exchange of finished products with imported materials" (4600).

c.Return of processing trade equipment, the way of supervision for which is "return of processing equipment" (0466).

d."Leasehold of less than one year" (1500)."duty-free articles" (1741), the way of supervision for which is "other" (9900).

e.Outbound of imported equipment in export processing areas, the way of supervision for which is "return of equipment in areas" (5361).

f.Unpriced offset imports and exports and return of original imports replaced, the way of supervision for which is "other" (9900).

## ● Public articles imported and exported by foreign permanent institutions

**1.Definition and code**

Public articles imported and exported by foreign permanent institutions refer to articles imported and exported by permanent institutions established in China by overseas (regional) enterprises, press institutions, economic and trade organizations, cultural bodies and other overseas (regional) legal persons with approval of competent departments of our government for conducting public activities.

The code of the way of supervision for this is "2439" and the shortened form of it is "public use for permanent institutions".

**1.Scope of application**

(1)This way of supervision includes equipment, furniture, stationery and motor vehicles imported by permanent institutions for self use and in reasonable quantities and reexported public articles.

(2) This regulatory way applies to the following organizations:

1. Foreign enterprises and permanent officesof f oreign Economic organization agencies.

2.permanent officesof f oreign Foreign non-governmental economic and Trade

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3.外国常驻新闻机构。

4.其他外国常驻机构。

5.华侨、港澳同胞、台湾同胞经营的企业常驻机构。

(三)不适用本监管方式的监管业务

1.外国驻中国使馆、领馆,联合国及其专门机构,以及其他与中国政府签有协议的国际组织驻中国代表机构进出境物品填报“外国使领馆公私用物品进出境申报单”。

2.外国人员子女学校进出境物品,其监管方式为“其他贸易”(9739)。

3.常驻机构人员进境自用的汽车,其监管方式为“其他贸易”(9739)。

4.外国驻华使、领馆在我国内购运出境的货物,其监管方式为“其他”(9900)。

5.暂时进出境的公用物品,其监管方式为“暂时进出口”(2600)。

## ●暂时进出境货物

### 一、定义及代码

暂时进出境货物是指经海关批准,暂时进出关境并且在规定的期限内复运出境、进境的货物。

本监管方式代码有“2600”,简称“暂时进出货物”。

(一)本监管方式包括:

1.文化、体育交流活动中使用的表演、比赛用品;

2.进行新闻报道或者摄制电影、电视节目使用的仪器、设备及用品;

3.开展科研、教学、医疗活动使用的仪器、设备及用品;

4.在本款第1至第3项所列活动中使用的交通工具及特种车辆;

5.货样;

6.慈善活动使用的仪器、设备及用品;

7.供安装、调试、检测、修理设备时使用的仪器及工具;

8.盛装货物的容器;

9.旅游用自驾交通工具及其用品;

10.工程施工中使用的设备、仪器及其用品;

11.海关批准的其他暂时进出境货物。

(二)以下情况不适用本监管方式:

1.进出境展览品,监管方式为“展览品”(2700);

2.驻华商业机构不复运出口的进口陈列样品,其监管方式为“陈列样品”(2939);

3.对外承包工程出口物资,其监管方式为“对外承包出口”(3422);

4.进出境修理物品,其监管方式为“修理物品”(1300);

5.租赁贸易进出口货物,其监管方式为“租期不满一年”(1500)、“租期一年及以上”(1523);

Group organization agencies.

3. permanent officesof f oreign news agencies.

4.other permanent officesof f oreign agencies.

5.Overseas Chinese, Hong Kong and Macao compatriots, Taiwan compatriots of enterprises permanent agencies.

(3)Supervision business to which this way of supervision is not applicable:

a.Foreign embassies, consulates, the UN, its institutions and representative organizations of international organizations which have signed agreements with the Chinese government in China shall fill the Import and Export Declaration Form for Private Articles of Foreign Embassies and Consulates for Imported and Exported Articles.

b.Articles imported and exported by schools for foreign personnel's children, the way of supervision for which is "other trade" (9739).

c.Cars imported by foreign institutions for self use, the way of supervision for which is "other trade" (9739).

d. Goods purchased and exported by foreign embassies and consulates in our country, the way of supervision for which is "other trade" (9900).

e.Public articles imported and exported temporarily, the way of supervision for which is "temporary imports and exports" (2600).

## ● Temporary imports and exports

### 1.Definition and code

Temporary imports and exports are goods temporarily imported and exported with the approval of the Customs and shall be reexported and reimported within the prescribed period.

The code of the way of supervision for this is "2600" and the shortened form of it is "temporary imports and exports";The code of the way of supervision for this is.

(1)This way of supervision includes:

a.Performance and competition articles used in cultural and sports exchange activities;

b.Instruments, equipment and articles used in news reporting and movie and TV program shooting;

c.Instruments, equipment and articles used in scientific research, teaching and medical activities;

d.Means of transport and special vehicles used in activities mentioned in Item 1 to 3 of this clause;

e.Sample goods;

f.Instruments, equipment and articles used in charitable activities;

g. Instruments and tools used in installation, adjustment, testing and maintenance of equipment;

h.Containers for goods;

i.Tourists' cars and related articles;

j.Equipment, instruments and articles used in construction;

k. Other goods imported and exported temporarily with the approval of the Customs.

(2)This way of supervision is not applicable to the following circumstances;

a. Imported and exported exhibits, the way of supervision for which is "exhibits" (2700);

b. Samples for display imported by foreign commercial organizations in China which will not be reexported, the way of supervision for which is "samples for display" (2939);

c. Materials exported for contracted foreign projects, the way of supervision for which is "exports for contracted foreign projects" (3422);

d. Goods imported and exported for maintenance, the way of supervision for which is "goods for maintenance" (1300);

e. Goods imported and exported in leasing trade, the way of supervision for which is "leasehold of less than one year" (1500) and "leasehold of one year or more" (1523);

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6.企业使用旧钢瓶容器进口燃料、物料,按进口燃料、物料的监管方式申报,报关单“包装种类”栏目填报“旧钢瓶”。旧钢瓶容器凭“入境货物通关单”验放,复运出境时监管方式填报“其他”(9900)

7.从境外暂时进境的货物转入保税区、出口加工区等海关特殊监管区域和保税监管场所的,不属于复运出境;

8.用于装载海关监管货物的进出境集装箱;

9.享有外交特权和豁免的外国驻华机构或者人员暂时进出境物品。

## ●进出境展览品

### 一、定义及代码

进出境展览品是指外国来华或我国为到国外举办经济、文化、科技等展览或参加博览会而进出口的展览品及展览品有关的宣传品、布置品、招待品、小卖品和其他物品。

本监管方式代码为“2700”,简称“展览品”。

### 二、适用范围

(一)进出境展览品主要包括:

1.在展览会、交易会、会议及类似活动中展示或者使用的货物,包括:

(1)为了示范展览会展出机器或者器具所使用的货物;

(2)设置临时展台的建筑材料及装饰材料;

(3)宣传展示货物的电影片、幻灯片、录像带、录音带、说明书、广告、光盘、显示器材等。

2.上述所列活动中使用的交通工具及特种车辆。

3.其他经海关批准用于展示的进出境货物、物品。

(二)以下情况不适用本监管方式:

1.ATA 单证册项下的暂准进出口展览品,持证人免填报关单。

2.不复运出(进)境而留在国内(外)销售的进出境展览品,按实际监管方式填报。

3.在商店或者其他营业场所以销售国外货物为目的而组织的非公共展览会。

## ●货样、广告品

### 一、定义及代码

进出口货样是指专供订货参考的进出口货物样品;广告品是指用以宣传有关商品的进出口广告宣传品。

有进出口经营权的企业价购或价售进出口货样广告品,监管方式代码为“3010”,简称“货样广告品 A”。

没有进出口经营权的企业(单位)进出口及免费提供进出口的货样广告品,监管方式代码“3039”,简称“货样广告 B”。

### 二、适用范围

上述监管方式除以上定义所述范围外,还包括寄售代销贸易中外商免费提供的货样广告品。

下列情况不适用本监管方式:

f. Enterprises using the old cylinder container imported fuels, materials, according to import fuel, materials supervision mode declaration, customs declaration" type of package " column fill in the " old cylinder". The old cylinder container with a" certificate of inspection for goods outward" , re-shipped out fill in the " other ways of supervision

g. Transfer of temporarily imported goods to bonded areas, export processing areas and other areas and bonded places under the Customs supervision is not reexport;

h. Outbound and inbound containers for goods under the Customs supervision;

i. Temporarily imported articles of foreign institutions or their staffs in China that enjoy diplomatic privileges and immunity.

## ● Imported and exported exhibits

### 1. Definition and code

Imported and exported exhibits refer to exhibits imported by foreign exhibitors or exported by Chinese exhibitors for economic, cultural, scientific and technological exhibitions and fairs as well as related promotional materials, decoration articles, entertaining articles, small items for sale and other articles.

The code of this way of supervision is "2700" and the shortened form of it is " exhibits".

### 2.Scope of application

(1) Imported and exported exhibits mainly include:

a. Goods exhibited or used in exhibitions, fairs, conferences and similar activities, including:

a) Goods for demonstrating machines or devices shown in exhibitions;

b) Building materials and decoration materials for setting up temporary booths;

c) Movies, lantern slides, video tapes, audio tapes, instructions for use, ads, discs and displaying devices for promoting goods;

b. Means of transport and special vehicles used in the above activities.

c. Imported and exported goods and articles for display approved by the Customs.

(2) This way of supervision is not applicable to the following circumstances:

a. Exhibits whose import and export are temporarily allowed under the ATA carnet. Holders of the ATA carnet don't need to fill the declaration form.

b. Imported and exported exhibits which will not be reexported (reimported) but sold domestically (abroad). Fill the declaration form according to the actual way of supervision.

c. Non-public exhibitions organized in shops or other business premises for selling foreign goods.

## ● Samples of goods and advertising products

### 1.Definition and code

Imported and exported samples of goods refer to those for reference in ordering and advertising products refer to imported and exported advertising promotional products for promotion of related commodities.

The code of the way of supervision for imported and exported samples of goods and advertising products sold and bought by enterprises which have the import and export right is "3010" and the shortened form of it is "Samples of Goods and Advertising Products A".

The code of the way of supervision for imported and exported samples of goods and advertising products sold and bought by enterprises which have not the import and export right is “3039” and the shortened from of it is “Samples of Goods and Advertising Products B”

### 2.Scope of application

Apart from the scope stated in the above definition, the above way of supervision also includes samples of goods and advertising products provided free of charge by foreign businessmen in consignment trade.

This way of supervision is not applicable to the following circumstances:

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（一）暂时进出口的货样、广告品，其监管方式为“暂时进出口货物”（2600）。

（二）驻华商业机构不复运出口的进口陈列样品，其监管方式应为“陈列样品”（2939）。

## ●无代价抵偿进出口货物

**一、定义及代码**

无代价抵偿货物是指进出口货物海关放行后，因残损、短少、品质不良或者规格不符原因，由进出口货物的发货人、承运人或保险公司免费补偿或更换的与原货物相同或者与合同规定相符的货物。

本监管方式代码为“3100”，简称“无代价抵偿”。

**二、适用范围**

下列情况不适用本监管方式：

（一）来料加工、进料加工贸易进口料件和出口成品因残损、短少、品质不良或者规格不符原因，由进出口货物的发货人、承运人或保险公司免费补偿或更换的与原货物相同或者与合同规定相符的货物，分别适用具体列名的料件或成品退换的监管方式。

（二）与无代价抵偿进出口货物相关的原进出口货物退运出进境，其监管方式为“其他”（9900）。

## ●其他免费提供的进出口货物

**一、定义及代码**

其他免费提供货物指除已具体列名的礼品、无偿援助和赠送物资、捐赠物资、无代价抵偿进口货物、国外免费提供的货样、广告品等及归入列名监管方式的免费提供货物以外，进出口其他免费提供的货物。

本监管方式代码为“3339”，简称“其他进出口免费”。

**二、适用范围**

（一）本监管方式包括：

1.外商在经贸活动中赠送的物品。

2.外国人捐赠品。

3.驻外中资机构向国内单位赠送的物资。

4.经贸活动中，由外商免费提供的试车材料、消耗性物品等。

（二）下列情况不适用本监管方式：

1.保税仓库中由外商免费提供进口的机械设备、手工工具、运输工具、办公用品等，其监管方式为“其他贸易”（9739）。

2.免税店由外商免费提供进口的货架、柜台、手推车等，其监管方式为“其他贸易”（9739）。

3.来料加工、进料加工贸易项下外商免费提供的机械设备，其监管方式为“不作价设备”（0320）。

4.免费提供进出口的货样广告品，其监管方式为“货样广告品 B”（3039）。

5.国家和国际组织无偿援助物资，其监管方式为“援助物资”（3511）。

6.捐赠物资，其监管方式为“捐赠物资”（3612）。

（1）Temporarily imported and exported samples of goods and advertising products, the way of supervision for which is "temporarily imported goods" (2600).

（2）Samples for display imported by foreign commercial institutions in China that will not be reexported, the way of supervision for which shall be "samples for display (2939).

## ● Unpriced offset import and export goods

**1.Definition and code**

Unpriced offset import and export goods means goods provided free of charge by consignors and carriers of imports and exports or insurance companies in compensation or in exchange for original goods that are found having defects, damages, shortages, poor quality or improper specifications after being cleared.

The way of supervision for this is "3100" and the shortened form of it is "unpriced offset".

**2.Scope of application**

This way of supervision is not applicable to the following circumstances:

（1）Goods provided free of charge by consignors and carriers of imports and exports or insurance companies in compensation or in exchange for imported materials and parts and finished exports in processing with supplied and imported materials that have defects, damages, shortages, poor quality or improper specifications, to which the ways of supervision for specifically named materials and parts or return of finished products are applicable respectively.

（2）Outbound and inbound return of imports and exports related to unpriced offset imports and exports, the way of supervision for which is "other" (9900).

## ● Other imports and exports provided free of charge

**1.Definition and code**

Other imports and exports provided free of charge refer to other imports and exports provided free of charge apart from specifically named gifts, materials given and presented free of charge, materials donated, unpriced offset imports, foreign samples of goods provided free of charge, advertising products and goods provided free of charge and listed in the specifically named way of supervision.

The code of the way of supervision for this is "3339" and the shortened form of it is "other free imports and exports".

**1.Scope of application**

(1)This way of supervision includes:

a.Articles presented by foreign businessmen in economic and trade activities.

b.Articles presented by foreigners.

c.Materials presented by Chinese institutions in other countries to domestic units;

d.Materials for commissioning and consumable materials provided by foreign businessmen free of charge in economic and trade activities.

(2)This way of supervision is not applicable to the following circumstances:

a.Imported machines, equipment, manual tools, means of transport, office supplies, etc. in bonded warehouses that are provided by foreign businessmen free of charge, the way of supervision for which is "other trade" (9739).

b.Shelves, counters, handcarts, etc. in duty-free shops that are provided by foreign businessmen free of charge, the way of supervision for which is "other trade" (9739).

c.Machines and equipment provided by foreign businessmen free of charge in processing with supplied and imported materials, the way of supervision for which is "unpriced equipment" (0320).

d.Imported and exported samples of goods and advertising products provided free of charge, the way of supervision for which is "Samples of Goods and Advertising Products B" (3039).

e.Materials provided by other countries and international organizations free of charge, the way of supervision for which is "materials in aid" (3511).

f.Donated materials, the way of supervision for which is "donated materials"

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7.无代价抵偿进出口货物,其监管方式为“无代价抵偿”(3100)。

## ●对外承包工程进出口物资

### 一、定义及代码

对外承包工程出口物资是指经商务部批准的有对外承包工程经营权的公司为承包国外建设工程和开展劳务合作等对外合作项目而出口的设备、物资。

承包工程出口物资监管方式代码为“3422”,简称“对外承包出口”。

对外承包工程进口物资是指承包工程期间在国外获取的设备、物资,以及境外劳务合作项目对方以实物产品抵偿我劳务人员工资所进口的货物。

监管方式代码为“3410”,简称“承包工程进口”。

### 二、适用范围

(一)本监管方式不包括我劳务人员带出的自用生活物资,监管方式为“其他”(9900)。

(二)援外成套项目出口的货物应根据无偿援助或贷款援助,监管方式代码分别选用“援助物资”(3511)或“一般贸易”(0110)。

(三)边境地区有对外经济技术合作经营权的企业与毗邻国家边境地区开展承包工程和劳务合作项下出口的工程设备、物资(包括在外购买及换回的)运回境内时,监管方式代码为“边境小额贸易”(4019)。

(四)承包工程结束后复运进境原从国内运出的承包工程项下的设备、物资,其监管方式为“退运货物”(4561)。

## ●国家或国际组织无偿援助和赠送的物资

### 一、定义及代码

国家或国际组织无偿援助和赠送的物资是指我国根据两国政府间的协议或临时决定,对外提供无偿援助的物资、捐赠品或我国政府、组织基于友好关系向对方国家政府、组织赠送的物资,以及我国政府、组织接受国际组织、外国政府、组织无偿援助、捐赠或赠送的物资。

本监管方式代码为“3511”,简称“无偿援助”。

### 二、适用范围

(一)有关名词:

外国政府,是指外国国家的中央政府。

国际组织,是指联合国各专门机构以及长期与我国有合作关系的其他国际组织。

国际条约,是指依据《中华人民共和国缔结条约程序法》以“中华人民共和国”、“中华人民共和国政府”以及“中华人民共和国政府部门”名义同外国缔结协定或协议以及参加的国际条约。

(二)以下情况不适用本监管方式:

1.贷款援助的进出口货物(包括我方利用贷款或援助款项自行采购进口的货物),其监管方式为“一般贸易”(3612)。

g.Unpriced offset imports and exports, the way of supervision for which is "unpriced offset" (3100).

## ● Imported and exported materials for contracted foreign projects

**1.Definition and code**

Exported materials for contracted foreign projects refer to equipment and materials exported by companies granted the right of contracting foreign projects by the Ministry of Commerce for contracting foreign construction projects and developing labor cooperation and other external cooperative projects.

The code of the way of supervision for exported materials for contracted foreign projects is "3422" and the shortened form of it is "exports for contracted foreign projects".

Foreign contracting engineering materials imported refers toEquipment and materials secured abroad during the period of contracted projects and imports paid by the foreign side of overseas labor cooperative projects to our laborers in kind.

The code of the way of supervision is "3410" and the shortened form of it is "imports for contracted foreign projects".

**1.Scope of application**

(1) This way of supervision does not include the living materials for self use brought by our laborers, the way of supervision for which is "other" (9900).

(2) The way of supervision for goods exported for aiding complete projects is "materials in aid" (3511) or "general trade" (0110) based on free aid or loan aid.

(3) The code of the way of supervision for engineering equipment and materials exported by enterprises in border areas which have the external economic and technical cooperation right to carry out contracted projects and labor cooperation with border areas of adjoining countries, including what is purchased or exchanged abroad, is "small-amount frontier trade" (4019).

(4) The way of supervision for reimported equipment and materials that were shipped originally from China for contracted projects in the end is "returned goods" (4561).

## ● Materials given and presented free of charge by other countries or international organizations

**1.Definition and code**

Materials given and presented free of charge by other countries or international organizations refer to materials and donations provided free of charge by our country according to bilateral agreements or temporary decisions or materials donated by our country and organizations to other countries and organizations based on friendly relations and materials given free of charge, donated or presented by international organizations, foreign governments or organizations to our country.

The code of this way of supervision is "3511" and the shortened form of it is "free aid".

**2.Scope of application**

(1) Relevant terms:

Foreign governments refer to central governments of foreign countries.

International organizations refer to special organizations of the US and other international organizations with long-term cooperative relationship with our country.

International treaties are protocols, agreements and international treaties concluded in the names of the "People´s Republic of China", the "government of the People´s Republic of China and a department of the "government of the People´s Republic of China with foreign countries according to the Procedural Law of the People´s Republic of China on Conclusion of Treaties.

(2) This way of supervision is not applicable to the following circumstances:

a.Imports and exports funded by loans (including goods our side purchases by ourselves with loans or supporting funds), the way of supervision for which is "gener-

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易”(0110)。

2.来(出)访的团体和人员相互馈赠的礼品,监管方式为“其他”(9900)。

3.经济贸易往来关系赠送的物资,监管方式为“其他进出口免费提供”(3339)。

4.随援外物资一并出口或另外发运的批量出口的生活物资应按照“其他贸易”(9739)报关。

5.以扶贫、慈善、救灾为目的向我国境内或向境外捐赠的直接用于扶贫、救灾、兴办公益福利事业的物资,其监管方式为“捐赠物资”(3612)。

## ●进出口捐赠物资

### 一、定义及代码

进出口捐赠物资是指境外捐赠人以扶贫、慈善、救灾为目的向我国境内捐赠的直接用于扶贫、救灾、兴办公益福利事业的物资,以及境内捐赠人以扶贫、慈善、救灾为目的向境外捐赠的直接用于扶贫、救灾、兴办公益福利事业的物资。

本监管方式代码“3612”,简称“捐赠物资”。

### 二、适用范围

(一)本监管方式适用范围:

1.捐赠人

(1)境外捐赠人包括华侨、港、澳、台同胞、外籍人,包括法人。

(2)境内捐赠人,包括法人。

2.扶贫、慈善公益性事业的物资

(1)新的衣服、被褥、鞋帽、账篷、手套、睡袋、毛毯及其他维持基本生活的必需用品等。

(2)食品类及饮用品(调味品、水产品、水果、饮料、烟酒等除外)。

(3)医疗类包括直接用于治疗特困患者疾病或贫困地区治疗地方病及基本医疗卫生、公共环境卫生所需的基本医疗药品、基本医疗器械、医疗书籍和资料。

(4)直接用于公共图书馆、公共博物馆、各类职业学校、高中、初中、小学、幼儿园教育的教学仪器、器材、图书、资料和一般学习用品。

(5)直接用于环境保护的专用仪器。

(6)经国务院批准的其他直接用于扶贫、慈善事业的物资。

3.受赠人和使用人

受赠人是指国务院有关部门和各省、自治区、直辖市人民政府,以及从事人道救助和发展扶贫、慈善事业为宗旨的全国性的社会团体。包括中国红十字会总会、全国妇女联合会、中国残疾人联合会、中华慈善总会、中国初级卫生保健基金会和宋庆龄基金会。

使用人(使用单位)是指捐赠物资的直接使用者或负责分配该捐赠物资的单位或个人。

(二)下列情况不适用本监管方式:

1.国家间、国际组织无偿援助和赠送的物资,其监管方式为“援助物资”(3611)。

2.经贸往来中赠送的物品、外国人捐赠品、我驻外

al trade" (0110).

b.Gifts presented mutually by incoming (outgoing) delegations and personnel, the way of supervision for which is "other" (9900).

c.Materials presented in economic and trade exchanges, the way of supervision for which is "other imports and exports provided free of charge" (3339).

d.Living materials in quantity which are exported with materials in foreign aid or sent separately shall be declared according to "other trade" (9379).

e.Materials donated to our country or overseas for poverty alleviation, charity and disaster relief and used directly in poverty alleviation, disaster relief and contribution to the public welfare cause, the way of supervision for which is "donated materials" (3612).

## ● Imported and exported materials donated

### 1.Definition and code

Imported and exported materials donated refer to materials donated by overseas donors to our country for poverty alleviation, charity and disaster relief and used directly in poverty alleviation, disaster relief and contribution to the public welfare cause and materials donated overseas by domestic donors for poverty alleviation, charity and disaster relief and used directly in poverty alleviation, disaster relief and contribution to the public welfare cause.

The code of the way of supervision for this is "3612" and the shortened form of it is "donated materials".

### 2.Scope of application

(1)Scope of application this way of supervision is applicable to:

a.Donors

a) Overseas donors include overseas Chinese, Hong Kong, Macao and Taiwan compatriots, foreigners, inclusive of legal persons.

b) Domestic donors, inclusive of legal persons.

b. Materials for poverty alleviation, charities and the public welfare cause

a) New clothes, quilts, cotton-padded mattress, shoes, caps, tents, gloves, sleeping bags, blankets and other necessities for maintaining basic living.

b) Food and beverages (seasoning, aquatic products, fruits and beverages, excluding cigarettes and wine).

c) Medical category, including basic medicines, basic medical devices and medical books and materials directly used for treating extremely poor patients or local diseases in poverty-stricken areas and required for basic health and public environment sanitation.

d) Teaching instruments, devices, books, materials and ordinary learning appliances directly used in public libraries, public museums, various kinds of vocational schools, senior high schools, junior high schools, primary schools and kindergartens.

e) Specialized instruments directly used in environmental protection.

f) Other materials used directly in poverty alleviation and charities with the approval of the State Council.

c. Donees and users

Donees refer to relevant departments of the State Council, people's governments of provinces, autonomous regions and municipalities directly under the Central Government, nationwide social bodies engaged in humanitarian assistance and development of the poverty alleviation cause and charities, including the Red Cross Society of China, All-China Women's Federation, China Disabled Persons' Association, China Charity Federation, Primary HealthCare Foundation of China and Song Qingling Foundation.

Users (using units) refer to end users of donated materials or units or individuals in charge of distributing donated materials.

(2)This way of supervision is not applicable to the following circumstances:

a. Materials given and presented between countries and international organizations, the way of supervision for which is "materials in aid (3611).

b.Articles presented in economic and trade exchanges, presents given by for-

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(包括驻港澳)中资机构向国内单位赠送的物资等,其监管方式为“其他进出口免费”(3339)。

## ●边境小额贸易

**一、定义及代码**

边境小额贸易指我国沿陆地边境线经国家批准对外外放的边境县(旗)、边境城市辖区内(以下简称边境地区)经批准有边境小额贸易经营权的企业,通过国家指定的陆地边境口岸,与毗邻国家边境地区的企业或其他贸易机构进行的贸易活动。

本监管方式代码“4019”,简称“边境小额”。

**二、适用范围**

(一)本监管方式包括:

1.边境地区有对外经济技术合作经营权的企业与我国毗邻国家边境地区以易货贸易、现汇贸易形式开展的边境小额贸易。

2.边境地区有对外经济技术合作经营权的企业与我国毗邻国家边境地区经济合作(工程承包、劳务输出)项下进出口物资及原出口工程设备、物资(包括在境外购买及换回的)运回境内。

(二)下列情况不适用本监管方式:

1.边民互市贸易(互市进口商品),每人每日价值人民币 3000 元以下免征进口关税和进口环节税,超出部分照章征税,监管方式“其他贸易”(9739)。

2. 未获准经营边境小额贸易的企业进出口货物。

3.对台湾居民同大陆对台小额贸易公司成交用台湾船只直接运进产自台湾的产品和运出大陆产品到台湾,其监管方式为“对台小额”(4039)。

## ●对台小额

**一、定义及代码**

对台湾小额贸易是指台湾地区居民与大陆批准的企业依照有关规定进行的货物交易

本监管方式代码“4039”,简称“对台小额”。

**二、适用范围**

本监管方式不适用进入厦门大嶝对台小额商品交易市场的人员带出台湾产品,每人每日价值人民币 3000 元以下免征进口关税和进口环节税,超出部分照章征税,监管方式“其他贸易”(9739)。

## ●对台小额商品交易市场

**一、定义及代码**

对台小额商品交易市场是经国家批准设立,用于开展对台民间小额贸易交易活动,并实行封闭管理的特定区域,以下简称“交易市场”。

本监管方式代码“4139”,简称“对台小额商品交易市场。”

eigners and materials presented by Chinese organizations stationed overseas (including in Hong Kong and Macao), the way of supervision for which is "other imports and exports provided free of charge" (3339).

## ● Small-amount frontier trade

**1.Definition and code**

Small-amount frontier trade means trade activities conducted by Chinese frontier counties (banners) along land borderlines which are open to the outside world with the approval of the state and enterprises in areas under the jurisdiction of frontier cities (shortened to frontier regions) which have the right to engage in small-amount frontier trade with enterprises or other trading institutions in frontier areas of adjoining countries via land frontier ports designated by the state.

The code of the way of supervision for this is "4019" and the shortened form of it is "frontier small amounts".

**2.Scope of application**

(1)This way of supervision includes:

a.Small-amount frontier trade conducted by enterprises with the external economic and technological cooperation right in frontier areas with frontier areas of countries adjoining our country by barter trade or spot trade.

b.Materials imported and exported by enterprises in frontier areas which have the external economic and technological cooperation right in economic cooperation with frontier areas of countries adjoining our country (project contracting and labor export) and inbound return of originally exported engineering equipment and materials (including what's purchased or exchanged abroad).

(2)This way of supervision is not applicable to the following circumstances:

a.Frontier citizens' exchange market trade (imports from exchange markets), where no more than RMB 3000/person/day is exempted from the import duty and import link tax and the duty and tax will be levied on the extra amount. The way of supervision is "other trade" (9739).

b.Goods imported and exported by enterprises which are not permitted to engage in small-amount frontier trade.

c. Products made in Taiwan and transported directly to the mainland and products made on the mainland and transported directly to Taiwan by Taiwanese ships in transactions between Taiwanese citizens and companies on the mainland which engage in small-amount trade with Taiwan, the way of supervision for which is "small amounts with Taiwan" (4039).

## ● Small-amount trade with Taiwan

**1.Definition and code**

Small-amount trade with Taiwan refers to residents in Taiwan area and the mainland approved enterprise in accordance with the relevant provisions of trade goods.

This regulatory way is coded “4039” and abbreviated to “petty trade with Taiwan”.

**2.This woy doesn't apply to the following:**

Everybody who brings products made in Taiwan from the market of petty trade with Taiwan in Dayu, Xiamen can be exempted 3000 yuan of import duty and import link tax per day, beyond part subject to taxation and the supervision way is “Other trade” (4139).

## ● Market for small-amount commodity trade with Taiwan

**1.Definition and code**

On Taiwan petty commodities trading market is the country approved the establishment of, for the nongovernmental small-volume trade transactions, and the implementation of closure in the management of specific regions, hereinafter referred to as " trading market "

This cide of the way of supevision for this is "4139" and the shortened form of it is "market for small-ainount commodity rade with Taiwan".

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二、适用范围

本监管方式仅限于厦门大嶝岛对台小额商品交易市场。

下列情况不适用本监管方式：

（一）对台湾居民同大陆对台小额贸易公司成交用台湾船只直接运进产自台湾的产品和运出大陆产品到台湾，其监管方式为“对台小额”（4039）。

（二）我国沿陆地边境线经国家批准对外开放的边境县（旗）、边境城市辖区内（以下简称边境地区）经批准有边境小额贸易经营权的企业，通过国家指定的陆地边境口岸，与毗邻国家边境地区的企业或其他贸易机构进行的贸易活动，其监管方式为“边境小额”（4019）。

## ●驻外机构运回旧公用物品

一、定义及代码

驻外机构运回旧公用物品是指我驻各国（地区）使、领馆，驻国外、港澳地区的经济、贸易机构，驻国际组织代表处等我驻外机构更新且闲置不用而运回或因机构撤销而运回的物品，包括临时出国展览团、考察团等运回的生产资料和公用物品。

本监管方式代码“4200”，简称“驻外机构运回”。

二、适用范围

本监管方式不适用暂时进出境公用物品。

## ●直接退运货物

一、定义及代码

直接退运货物是指进口货物收发货人、原运输工具负责人或者其代理人（以下统称：当事人）在有关货物进境后、办结海关放行手续前，因海关责令或有正当理由获准退运境外的货物。

本监管方式代码为“4500”，简称“直接退运货物”。

二、适用范围

（一）在货物进境后、办结海关放行手续前，有下列情形之一的，当事人可以向海关申请办理直接退运手续：

1.因国家贸易管理政策调整，收货人无法提供相关证件的；

2.属于错发、误卸或者溢卸货物，能够提供发货人或者承运人书面证明文书的；

3.收发货人双方协商一致同意退运，能够提供双方同意退运的书面证明文书的；

4.有关贸易发生纠纷，能够提供法院判决书、仲裁机构仲裁决定书或者无争议的有效货物所有权凭证的；

5.货物残损或者国家检验检疫不合格，能够提供国家检验检疫部门根据收货人申请而出具的相关检验证明文书的。

（二）在货物进境后、办结海关放行手续前，有下列情形之一，依法应当退运的，由海关责令当事人将进口货物直接退运境外：

2.Scope of application

This way of supervision is only applicable to the Xiamen Dachen Market for Small-Amount Commodity Trade with Taiwan.

This way of supervision is not applicable to the following circumstances:

（1）Products made in Taiwan and transported directly to the mainland and products made on the mainland and transported directly to Taiwan by Taiwanese ships in transactions between Taiwanese citizens and companies on the mainland which engage in small-amount trade with Taiwan, the way of supervision for which is "small amounts with Taiwan" (4039).

（2）Small-amount frontier trade means trade activities conducted by Chinese frontier counties (banners) along land borderlines which are open to the outside world with the approval of the state and enterprises in areas under the jurisdiction of frontier cities (shortened to frontier regions) which have the right to engage in small-amount frontier trade with enterprises or other trading institutions in frontier areas of adjoining countries via land frontier ports designated by the state. The way of supervision for this is "frontier small amounts" (4019).

## ● Old public articles transported back by institutions stationed abroad

1.Definition and code

Old public articles transported back by institutions stationed abroad refer to articles transported back by our institutions stationed abroad, such as embassies, consulates, economic and trading institutions in foreign countries, Hong Kong and Macao and representative offices in international organizations, because of updating or disuse or articles transported back because of withdrawal of institutions, including means of production and public articles transported back by delegations and inspection delegations which stay abroad for a short period.

The code of the way of supervision for this is "4200" and the shortened from of it is "carried back by organizations stationed overseas".

2.Scope of application

This way of supervision is not applicable to temporarily imported and exported public articles.

## ● Directly returned goods

1.Definition and code

Directly returned goods refer to goods returned abroad by consignors, consignees, persons responsible for the original means of transport or their agents (called parties concerned collectively hereunder) after they are imported and before they are cleared as ordered by the Customs or approved with justification approval.

The code of the way of supervision for this is "4500" and the shortened form of it is "directly returned goods".

2.Scope of application

（1）Parties concerned can apply to the Customs for direct return in one of the following circumstances after goods enter and before they are cleared.

a. Consignors cannot provide relevant certificates when the state trade management policy is adjusted.

b. Consignors or carriers' written certificates can be produced for wrongly sent, wrongly unloaded or excessively unloaded goods.

c. Consignors and consignees' written agreements can be produced if both parties agree to return goods.

d. Court judgments, arbitration decisions or indisputable effective documents of title to goods can be produced if disputes arise from relevant trade;

e. Relevant inspection certificates issued by the state inspection and quarantine department at the request of consignors can be produced if goods are defective or unqualified in state inspection and quarantine.

（2）The Customs orders parties concerned to return imported goods abroad directly according to law in one of the following circumstances after goods are imported and before they are cleared:

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1.进口国家禁止进口的货物,经海关依法处理后的;

2.违反国家检验检疫政策法规,经国家检验检疫部门处理并且出具《检验检疫处理通知书》或者其他证明文书后的;

3.未经许可擅自进口属于限制进口的固体废物用作原料,经海关依法处理后的;

4.违反国家有关法律、行政法规,应当责令直接退运的其他情形。

(三)保税区、出口加工区及其他海关特殊监管区域和保税监管场所进口货物的直接退运。

(四)下列情况不适用本监管方式:

1.放行后的进口货物退运出境,其监管方式为"退运货物"(4561)。

2.进口转关货物在进境地海关放行后,当事人申请办理退运手续的,应当按照一般退运手续办理。

a. Import goods whose import is banned by the state and the Customs has dealt with it in accordance with the law;

b. Violate the state inspection and quarantine policy and regulation and the state inspection and quarantine department has dealt with it and issued the Notice of Inspection and Quarantine Treatment or other certificates;

c. Solid waste whose import is restricted is imported as raw materials presumptuously without approval and the Customs has dealt with it according to law;

d. Other circumstances of direct return ordered for violating relevant laws and administrative regulations.

(3) Direct return of goods imported by bonded areas, export processing areas and other areas and bonded places under the Customs supervision.

(4) This way of supervision is not applicable to the following circumstances:

a. Outbound return of imported goods after they are cleared, the way of supervision for which is "returned goods" (4561).

b. It shall be handled according to the ordinary return formalities if parties concerned apply for return after imported transit goods are cleared with the Customs at ports of import.

## ●区内加工货物

区内加工货物是指出口加工区内企业经营加工贸易业务从境外进口料件及加工出口的成品。

本监管方式代码"5015"简称"区内加工货物"。

## ●Goods processed in zones

Goods processed in zones refer to the export processing zone enterprises operating overseas processing trade business from imported materials and processing of finished products for export.

The way of supervision code is "5015" and the shortened form of it is "Goods processed in zones".

## ●区内仓储货物

区内仓储货物是指出口加工区内仓储企业从境外进口供区内企业加工的仓储货物。

本监管方式代码"5033",简称"区内仓储货物"。

## ●Goods in warehouse zones

Good in warehouse zones refer to the export processing zone warehouse enterprises to import for the enterprises within the area of the warehouse processing goods.

The way of supervision code is "5033" and the shortened form of it is "Goods in warehouse zones".

## ●境外设备进区

境外设备进区指加工区内企业从境外进口用于区内加工生产所需的机器设备和工模具、区内建设所需的基建物资,以及区内企业和行政管理机构自用合理数量的办公用品等。

本监管方式代码"5335",简称"境外设备进区"。

## ●Outside equipment into zone

Outside equipment into zone refers to processing zone enterprises imports from import for processing zone production of the required equipment and tooling, zone needed for construction materials, enterprises and administrative agencies use the reasonable amount of office supplies.

The way of supervision code is "5335" and the shortened form of it is "outside equipment into zone".

## ●区内设备退运

区内设备退运指出口加工区内退运境外的设备。

本监管方式代码"5361",简称"区内设备退运"。

## ●Equipment returned in Zone

Equipment returned in Zone refers to the export processing zone returned outside equipment.

The way of supervision code is "5361" and the shortened form of it is "Equipment returned in zone".

## ●加工贸易料件进出出口加工区

加工贸易料件进出出口加工区指出口加工区内加工贸易料件在境内结转、销售,包括从区外购进或加工区内企业经批准销往区外的料件,同一出口加工区或不同出口加工区内的企业之间相互结转(调拨)的料件,深加工结转转入的料件,加工区内企业为区外加工的料件进区,以及上述料件在境内的退运,但不包括退换货物。

本监管方式代码"5000",简称"料件进出区"。

## ●Processing trade materials import and export processing zone

Processing trade materials import and export processing zone refers to processing the export processing zone of materials carry-over, sales, including from outsid import or processing zone enterprises approved sold outside of materials o , the same export processing zone or different export processing zone enterprises between the carry-over ( transfer ) of materials ,deep processing carry-over into materials , processing zone enterprises for outside processing import materials , and the above-mentioned returned materials , but not including exchanges and refunds goods.

The way of supervision code is "5000" and the shortened form of it is "Processing trade materials import and export processing zone".

## ●加工贸易成品进出出口加工区

加工贸易成品进出出口加工区指出口加工区内加工

## ● Processing trade finished products import and export processing zone

Processing trade finished products import and export processing zone refers to the

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贸易成品在境内结转、销售,包括销往区外、结转到同一出口加工区或另一出口加工区内的企业,以及加工区内企业为区外加工的成品出区、销往区外的成品因故退运进区,不包括退换货物。

本监管方式代码“5100”,简称“成品进出区”。

## ●设备进出区

设备进出区指出口加工区内企业设备、物资在境内结转、销售,包括从区外购进设备、物资,设备因故销往区外,设备结转到同一出口加工区或另一出口加工区内的企业,以及上述设备、物资在境内的退运、退换。

本监管方式代码“5300”,简称“设备进出区”。

## ●出口加工区加工贸易边角料出区

出口加工区加工贸易边角料出区指出口加工区内企业边角料结转到同一加工区或不同加工区的另一企业,或经批准销售到区外。

本监管方式代码“5200”,简称“区内边角调出”。

## ●物流中心进出境货物

**一、定义及代码**

保税物流中心进出境仓储货物是指从境外直接存入保税物流中心(A、B 型)和从保税物流中心(A、B 型)运出境的仓储、转口货物。

本监管方式代码为“6033”,简称“物流中心进出境货物”。

**二、适用范围**

(一)保税物流中心(A 型)是指经海关批准,由中国境内企业法人经营、专门从事保税仓储物流业务的海关监管场所。保税物流中心(A 型)按照服务范围分为公用型物流中心和自用型物流中心。

1.公用型物流中心是指由专门从事仓储物流业务的中国境内企业法人经营,向社会提供保税仓储物流综合服务的海关监管场所。

2.自用型物流中心是指中国境内企业法人经营,仅向本企业或者本企业集团内部成员提供保税仓储物流服务的海关监管场所。

(二)保税物流中心(B 型)(以下简称物流中心)是指经海关批准,由中国境内一家企业法人经营、多家企业进入并从事保税仓储物流业务的海关集中监管场所。

(三)下列情况不适用本监管方式:

1.从境内(海关特殊监管区域除外)运人保税物流中心(A、B 型)货物和从保税物流中心(A、B 型)提取运往境内的货物。

2.保税物流中心(A、B 型)与保税区、出口加工区、保税物流园区、保税仓库、出口监管仓库及保税物流中心(A、B 型)之间等海关特殊监管区域或保税监管场所之

processing trade finished products of export processing zone carry-over, sales , including sold to outside, transferred to the same export processing zone or another export processing zone enterprises, and enterprises of processing zone for outside processing finished out of zone, sold to outside For some reason returned into zone, not including returned goods.

The way of supervision code is “5300” and the shortened form of it is “Processing trade finished products import and export processing zone”.

## ●Equipment import and export zone

Equipment import and export zone refers to the export processing zones of enterprises equipment, materials .Equipment for some resons sold form outside and carry-over into the same export processing zone another export processing zone of enterprises , including the above-mentioned equipment and materials returned , exchanges and refunds.

The way of supervision code is “5300” and the shortened form of it is “Equipment import and export zone”.

## ●Export processing zones of processing trade scrap material outside the zone

Export processing zones of processing trade scrap material outside the zone refers to export processing zone of enterprises scrap material carry - over to the same processing zone or different processing zone of enterprises, or approved sales to the outside.

The way of supervision code is “5200” and the shortened form of it is “Export processing zones of processing trade scrap material outside the zone ”.

## ● Goods imported and exported by centers for flow of goods

**1.Definition and code**

Goods imported and exported by centers for flow of goods refers to warehoused and transit goods imported directly into bonded centers for flow of goods (Type A and B) and exported from bonded centers for flow of goods (Type A and B).

The code of the way of supervision for this is "6033" and the shortened form of it is "Goods imported and exported by centers for flow of goods".

**2.Scope of application**

(1)Bonded centers for flow of goods (Type A) refer to venues under the Customs supervision which are approved by the Customs, operated by corporate legal persons in China and devoted to bonded warehousing and flow of goods. Bonded centers for flow of goods (Type A) are divided into public centers for flow of goods and private centers for flow of goods.

a. Public centers for flow of goods refer to venues under the Customs supervision devoted to bonded warehousing and flow of goods, operated by corporate legal persons in China and providing comprehensive bonded warehoused flow of goods service.

b. Private centers for flow of goods refer to venues under the Customs supervision operated by corporate legal persons in China and only providing bonded warehoused flow of goods service for the owner enterprises or internal members of the owner enterprise groups.

(2)Bonded centers for flow of goods (Type B) (shortened to centers for flow of goods hereunder) refer to venues under the Customs supervision operated by a corporate legal person in China, entered by many enterprises and are devoted to bonded warehoused flow of goods.

(3)This way of supervision is not applicable to the following circumstances:

a.Goods transported into bonded centers for flow of goods (Type A and B) from within China (not including areas under the Customs supervision) and goods transported to other places in China from bonded centers for flow of goods (Type A and B).

b.Goods transferred between bonded centers for flow of goods (Type A and B) and bonded areas, export processing areas, bonded parks for flow of goods, bonded warehouses, warehouses under export supervision and bonded centers for flow of

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间往来的货物，其监管方式填报为“保税间货物”（1200）。

3.保税仓库进出境仓储、转口货物，其监管方式为“保税仓库货物”（1233）。

4.保税区、保税物流园区进出境仓储、转口货物，其监管方式为“保税区仓储、转口”（1234）。

## ●内贸货物跨境运输

### 一、定义及代码

内贸货物跨境运输是指国内贸易货物由我国关境内一口岸启运，通过境外运至我国关境内另一口岸的业务，以下简称“跨境运输”。

本监管方式代码为“9600”，简称“内贸跨境”。

### 二、适用范围

经海关总署批准的进出境口岸、所经境外口岸、运输方式等实行跨境运输的货物。

## ●海关处理货物

### 一、定义及代码

海关处理货物是指由海关提取变卖处理的超期未报关进口货物、误卸、溢卸货物、放弃进口货物，以及走私违规案件查处的货物。

本监管方式代码为“9639”，简称“海关处理货物”。

### 二、适用范围

本监管方式适用以下定义的货物：

（一）超期未报关货物，是指进口货物的收货人自运输工具申报进境之日起超过3个月未向海关申报，由海关提取依法变卖处理的进口货物。

超期未报关货物还包括保税货物、暂时进口货物超过规定的期限3个月，未向海关办理复运出境或者其他有关手续，以及过境、转运和通运货物超过规定的期限3个月，未运输出境，由海关提取依法变卖处理。

（二）误卸、溢卸货物，是指未列入进境运输工具载货清单、运单申报进境的误卸或者溢卸的货物，运输工具负责人或进口货物收货人未向海关办理退运出境或申报进口手续，由海关提取依法变卖处理的进口货物。

（三）放弃进口货物，是指进口货物的收货人或其所有人声明放弃，由海关提取依法变卖处理的进口货物。

（四）超期未报关进口货物、误卸或者溢卸进口货物属于危险品或者鲜活、易腐、易烂、易失效、易变质、易贬值等不宜长期保存的货物的，海关根据实际情况，提前提取依法变卖处理。

（五）进出境物品所有人声明放弃的物品，在海关规定期限内未办理海关手续或者无人认领的物品，以及无法投递又无法退回的进境邮递物品，由海关提取依法变卖处理。

（六）走私违法案件予以没收，由海关依法变卖处理的货物。

## ●无原始报关单的后续补税

无原始报关单的后续补税是指无法获得原始报关单

goods（Type A and B），the way of supervision for which is "goods between bonded"（1200）.

c.Warehoused and transit goods imported into and exported from bonded warehouses and

bonded parks for flow of goods，the way of supervision for which is "warehousing and transit in bonded areas"（1234）.

## ● Cross-border transport of domestic trade goods

### 1. Definition and code

Cross-border transport of domestic trade goods refers to the business where domestic trade goods are transported from a port in China to another port in China via a foreign place，which is shortened to "cross-border transport".

The code of the way of supervision for this is "9600" and the shortened form of it is "cross-border domestic trade".

### 2. Scope of application

Goods transported across borders via import and export ports，overseas ports and means of transport approved by the Customs.

## ● Goods disposed of by the Customs

### 1.Definition and code

Goods disposed of by the Customs refer to imported goods confiscated and sold off by the Customs which are not declared within the prescribed period，wrongly unloaded，excessively unloaded，abandoned or confiscated in dealing with smuggling and irregular cases.

The code of the way of supervision for this is "9639" and the shortened form of it is "goods disposed of by the Customs".

### 2.Scope of application

This way of supervision is applicable to goods in the following definitions：

（1）Goods not declared within the prescribed period refer to imported goods which haven't been declared to the Customs by consignees within 3 months after the date when means of transport were declared for entry and confiscated and sold off by the Customs according to law.

Goods not declared within the prescribed period also include bonded goods and temporarily imported goods not going through the reexport or other relevant formalities with the Customs within the prescribed three months and transit，transshipped and through goods not transported abroad within the prescribed three months，which will be confiscated and sold off by the Customs according to law.

（2）Wrongly unloaded and excessively unloaded goods refer to wrongly unloaded and excessively unloaded goods not declarable according to the manifest or waybill of inbound means of transport and not returned or declared to the Customs for import by responsible persons of means of transport or consignees，which will be confiscated and sold off by the Customs according to law.

（3）Abandoned imports refer to goods that consignors or owners declare they give up and are taken and sold off by the Customs according to law.

（4）If imports not declared within the prescribed period，wrongly unloaded or excessively unloaded imports are dangerous goods or goods which are fresh，live，easy to decay，rot，expire，deteriorate and depreciate and cannot be kept for long，the Customs will take and sell them off in advance as necessary according to law.

（5）Articles that their owners declare they give up，articles for which the Customs formalities have not been gone through within the period prescribed by the Customs，articles not claimed by anybody and posted imports both undeliverable and unreturnable will be taken and sold off by the Customs according to law.

（6）Goods confiscated in dealing with smuggling and illicit cases will be confiscated and sold off by the Customs.

## ● Retrospective supplementation of duties for goods without original declaration forms

Retrospective supplementation of duties for goods without original declaration

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的后续退补税货物,包括调查、稽查补税及审价、归类等各种原因的后续退补税货物。

本监管方式代码为“9700”,简称“后续补税”。

## ●其他贸易

### 一、定义及代码

其他贸易是指除本章上述各节列名的监管方式以外,列入海关“其他贸易”统计的进出口货物。

本监管方式代码为“9739”,简称“其他贸易”。

### 二、适用范围

(一)本监管方式适用:

1.我国境内经批准临时进出口货物的机关、团体、学校、企事业单位等进出口货物、物品。

2.外国驻华使、领馆在我国内购买货物出口。

3.外商投资企业外方常驻人员和外国驻华机构的常驻人员,以及持有长期居留证件和来华定居的引进专家等进口自用汽车。

4.进入厦门大嶝对台小额商品交易市场的人员带出台湾产品,每人每日价值人民币 1000 元以下免征进口关税和进口环节税,超出部分照章征税,监管方式为“其他贸易”。

5.外国企业常驻我国办事机构进口不复运出境的陈列用企业产品样品。

6.未列入运输工具进口载货清单、提(运)单,或多于进口载货清单、提(运)单所列数量的货物,运输工具负责人或溢卸货物的收货人申请办理进口溢卸货物。

(二)本监管方式不包括:

1.入境旅客在境内购买 5 万美元以内的旅游商品托运出境,其监管方式为“旅游购物商品”(0139)。

2.本国籍运输工具在境内添加进口保税油、物料,其监管方式为“国轮油物料”(1139)。

3.外国常驻机构进口办公用品,其监管方式为“常驻机构公用”(2439)。

4.驻华商业机构进口不复运出口的陈列样品,其监管方式为“陈列样品”(2939)。

5.对台湾小额贸易,其监管方式为“对台小额”(4039)。

6.没有进出口经营权的企业或单位进出口货样广告品,其监管方式为“货样广告品 B”(3039)。

7.除援助、捐赠以外进出口其他免费提供的货物,其监管方式为“其他进出口免费”(3339)。

8.我国驻外机构在境外购买的公务用品、机动车辆运回境内,其监管方式为“驻外机构购进”(4239)。

9.海关拍卖处理超期未报货物、走私违规货物,其监管方式为“海关处理货物”(9639)。

10.驻华外交机构转售境内非外交机构或个人,国际文体交流活动进口物品获准留赠或放弃,其监管方式为“留赠、转卖物品”(9839)。

forms involves goods for which original declaration forms cannot be obtained, including goods for which duties are supplemented retrospectively due to investigation, check, estimate of prices and classification.

The code of the way of supervision for this is "9700" and the shortened form of it is "retrospective supplementation of duties".

## ● Other trade

### 1.Definition and code

Other trade refers to imports and exports listed in the statistics of "other trade" by the Customs among the ways of supervision listed in the above sections of this chapter.

The code of the way of supervision for this is "9739" and the shortened form of it is "other trade".

### 2.Scope of application

(1)This way of supervision is applicable to:

a.Goods and articles imported and exported by organs, bodies, schools, enterprises and institutions in China which are permitted to import and export temporarily.

b.Goods purchased in our country and exported by foreign embassies and consulates stationed in China.

c.Cars imported by foreign permanent staffs of foreign-invested enterprises, permanent staffs of foreign institutions stationed in China and foreign experts who have long-term residence permits and settled down in China for self use.

d.Everybody who bring products made in Taiwan from the market of petty trade with Taiwan in Dayu,xiamen can be exempted 1000 yuan of import duty and import link tax per day and the way of supervision is“Other trade”.

e. Samples of products imported for display and not to be reexported by permanent offices of foreign enterprises in China.

f.Excluded in the transportation of import manifest, carried (carry), or more than the import manifest, carried (carry) a single list the quantity of the goods, transportation of person in charge or overlanded cargo of consignee.

(2)This way of supervision does not include:

a.Inbound tourists buy tourist commodities worth no more than US $ 50000 domestically and consign them overseas and the way of supervision is "tourist shopping commodities (0139).

b.Chinese means of transport is supplied with imported bonded oil and materials and the way of supervision is "guolun oil and materials" (1139).

c.Foreign permanent institutions import office supplies and the way of supervision is "public use for permanent institutions" (2439).

d.Foreign commercial organizations in China import and don't reexport samples for display and the way of supervision is "samples for display" (2939).

e.Small-amount trade with Taiwan and the way of supervision is "small amounts with Taiwan" (4039).

f.Enterprises or units that don't have the import and export right import and export samples of goods and advertising products and the way of supervision is "Samples of Goods and Advertising Products B" (3039).

g.Import and export other free goods besides contributions and donations and the way of supervision is "other duty-free imports and exports" (3339).

h.Chinese institutions purchase public articles and motor vehicles abroad and transport them to China and the way of supervision is "purchase and import by institutions abroad" (4239).

i.The Customs auction goods not declared within the prescribed period and smuggled and illicit goods and the way of the supervision is ""goods disposed of by the Customs" (9639).

j.Diplomatic institutions in China resell articles of non-diplomatic institutions and individuals and imported articles for international cultural and sports exchange activities which are left as presents or given up and the way of supervision is "articles left as presents or resold" (9839).

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## ●留赠、转卖物品

留赠转卖物品是指外国(地区)驻我国外交机构转售境内非外交机构或国际文体活动留赠、放弃的特批进口物品。

本监管方式代码为“9839”,简称“留赠转卖物品”。

## ●其他

**一、定义及代码**

指除已具体列名监管方式以外其他不列入海关统计的进出境货物、物品。

本监管方式代码为“9900”,简称“其他”。

**二、适用范围**

(一)从货运渠道进出境的个人行李物品。

(二)中国驻外国使领馆出口公务或自用物品。

(三)在境内结转的进出口货物:

1.以出顶进货物,指经批准在国内以外汇向有关进出口公司购买出口商品顶替其应进口的同一商品。

2.供应国内外汇免税商店并收取外汇的出口商品。

3.经批准将来料加工、进料加工贸易项下加工的成品转为免税外汇商品。

4.经批准内销征税的进口免税品。

(四)边民互市贸易进出境货物。

(五)我国远洋渔业企业进口自捕水产品。

(六)国有文物收藏单位经国家文物局核准后,接受境外捐赠、归还和从境外追索的文物进口。

国有文物收藏单位秕系指国家文物局审核批准从事文物收藏和研究的博物馆(院)、展览馆、研究所(院)等单位。

(七)与无代价抵偿进出口货物相关的原进口货物退运出境或原出口货物退运进境。

(八)我国各银行总行调运进出境的人民币、外币现钞。

## ● Articles left as presents or resold

Articles left as presents or resold means diplomatic institutions in China resell articles of non-diplomatic institutions and individuals and imported articles for international cultural and sports exchange activities which are left as presents or given up.

The way of supervision for this is "9839" and the shortened form of it is "articles left as presents or resold".

## ● Other

**1. Definition and code**

Referring to imported and exported goods and articles not listed in the Customs statistics among specifically named ways of supervision.

The code of the way of supervision for this is "9900" and the shortened form of it is "other".

**2. Scope of application**

(1) Personal luggage and articles imported and exported from freight transport channels.

(2) Public or self-use articles exported by Chinese embassies and consulates in other countries.

(3) Imports and exports carried over domestically.

a. Substituting imports with exports refers to buying exports at home from relevant import and export companies with foreign exchange to substitute the same commodities that should be imported.

b. Exports sold in domestic duty-free shops for foreign exchange.

c. Finished products produced with supplied and imported materials and turned into duty-free foreign exchange commodities with approval.

d. Imported duty-free articles that are turned with approval into dutiable articles for domestic sale.

(4) Goods imported and exported from frontier citizens´ exchange markets.

(5) Aquatic products caught and imported by our deep-sea fishing enterprises.

(6) The state-owned cultural relics collection entities by the State Cultural Relics Bureau approval, to accept outside donations, return and recourse from overseas imports of cultural relics. The state-owned cultural relics collection.

Entities blighted refers to the State Bureau of cultural relics for examination and approval in the cultural relics collection and research Museum ( Institute ), exhibition hall, the unit such as Institute ( Academy).

(7) Outbound return of original imports and inbound return of original exports related to unpriced offset imports and exports.

(8) Renminbi and foreign currencies transferred across the border by Chinese banks.

# 征免性质代码表说明

征免性质是指海关对进出口货物实施征、减、免税管理的性质类别。

征免性质分为照章征税、法定减免税、特定减免税和临时减免税四部分。其中特定减免税又分为按地区实施的税收政策、按用途实施的税收政策、按贸易性质实施的税收政策、按企业性质和资金来源实施的税收政策等五类。

一份报关单只允许填报一种征免性质,涉及多个征免性质的,应分单填报。

# Explanations about Table of Codes for Collection and Exemption Natures

Collection and exemption natures refer to the categories of natures in the Customs´ management of collection and reduction of and exemption from duties on imports and exports.

Collection and exemption natures are divided into collection of duties according to regulations, legal reduction of and exemption from duties, specific reduction of and exemption from duties and temporary reduction of and exemption from duties. Therein specific reduction of and exemption from duties is divided further into five categories, i.e. local taxation policies, taxation policies based on use, taxation policies based on natures of trade, taxation policies based on corporate natures and sources of funds.

Fill only one collection and exemption nature in one declaration form or one other Customs business document. When many collection and exemption natures are involved, fill the declaration form separately.

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## ●一般征税进出口货物

**一、定义及代码**

一般征税进出口货物指海关根据《中华人民共和国海关法》、《中华人民共和国进出口关税条例》(国务院令第392号)、《中华人民共和国进出口税则》及其他法律、行政法规、规章的规定征收进出口关税、进口环节税的进出口货物。

本征免性质代码为“101”,简称“一般征税”。

**二、适用范围**

本征免性质限于海关依据法律、行政法规、规章规定的法定税率征收进出口关税、进口环节税的进出口货物,包括按照公开暂定、关税配额、反倾销、反补贴、保障措施等税率、税额征税或补税的进出口货物。

执行ITA税率的货物(征免性质代码“499”)不适用本征免性质。

## ●无偿援助进出口物资

**一、定义及代码**

无偿援助进出口物资指外国政府、国际组织对我国无偿赠送及我关履行国际条约规定进口的物资,或我国对国外无偿援助或赠送的物资。

本征免性质代码“201”,简称“无偿援助”。

**二、适用范围**

(一)本征免性质所称外国政府是指外国国家的中央政府;国际组织是指联合国各专门机构以及长期与我国有合作关系的其他国际组织;国际条约是指依据《中华人民共和国缔结条约程序法》以“中华人民共和国”、“中华人民共和国政府”、“中华人民共和国政府部门”名义同外国缔结协定或协议以及参加的国际条约。

(二)免税范围

1.根据中国与外国政府、国际组织间的协定或协议,由外国政府、国际组织直接无偿赠送的物资或由其提供无偿赠款,由我国受赠单位按照协定或协议规定用途自行采购进口的物资。

2.外国地方政府或民间组织受外国政府委托无偿赠送的物资。

3.国际组织成员受国际组织委托无偿赠送的物资。

4.我国履行国际条约规定免税进口的物资。

(三)外国民间团体、企业、友好人士和华侨、香港居民、台湾、澳门同胞及外籍华人无偿向我境内受灾地区捐赠的直接用于救灾的物资(征免性质代码“801”),境外捐赠人无偿向我国境内捐赠的直接用于扶贫、慈善事业的进口物资(征免性质代码“802”)不适用本征免性质。

## ● Generally dutiable imports and exports

**1. Definition and code**

Generally dutiable imports and exports refer to imports and exports on which the Customs levies import and export duties and the import link tax according to the Customs Law of the People's Republic of China, Regulations of the People's Republic of China on Import and Export Duties, Import and Export Tariffs of the People's Republic of China and other laws, administrative regulations and rules.

The code of this collection and exemption nature is "101" and the shortened form of it is "general collection".

**2. Scope of application**

This collection and exemption nature is limited to imports and exports on which the Customs levies import and export duties and the import link tax according to legal tax rates stipulated by the laws and administrative regulations and rules, including imports and exports on which duties are levied or supplemented according to the tax rates and tax amounts stipulated in the public provisional, tariff quota, anti-dumping, anti-subsidy and guarantee measures.

This collection and exemption nature is not applicable to goods the ITA tariff rate applies to (the code of the collection and exemption nature is "499").

## ● Imported and exported materials for free aid

**1.Definition and code**

Imported and exported materials for free aid refer to materials foreign governments and international organizations donate to our country free of charge and materials our country imports to fulfill international treaties or our country gives or presents to foreign countries free of charge.

The code of this collection and exemption nature is 201 and the shortened form of it is free aid.

**2.Scope of application**

(1) Foreign countries mentioned in this collection and exemption nature refer to central governments of foreign countries; international organizations refer to the UN agencies and other international organizations which have long - term cooperative relationship with our country; international treaties refer to treaties or protocols concluded with foreign countries and international treaties joined in the names of the People's Republic of China, the Government of the People's Republic of China and departments of the Government of the People's Republic of China according to the Procedural Law of the People's Republic of China on Conclusion of Treaties.

(2) Scope of exemption

a. Materials or grants donated directly by foreign governments and international organizations free of charge according to pacts or protocols between China and foreign governments or international organizations and materials purchased and imported by recipient units of China themselves according to use prescribed in such pacts or protocols.

b. Materials presented by foreign local governments or non-governmental organizations free of charge as trusted by foreign governments.

c. Materials presented by members of international organizations as trusted by international organizations.

d. Materials our country imports duty-freely to fulfill international treaties.

(3) Materials donated by foreign non-governmental bodies, enterprises and friendly persons and overseas Chinese, Hong Kong residents, Taiwan and Macao compatriots and Chinese of foreign nationalities to disaster areas directly for disaster relief (the code of the collection and exemption code is "801"). This collection and exemption nature is not applicable to imported materials donated by overseas donors to our country directly for poverty alleviation and charities (the code of the collection and exemption code is "802".

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## ●其他法定减免税进出口货物

### 一、定义及代码

其他法定减免税进出口货物指海关依照《海关法》、《中华人民共和国进出口关税条例》,对除无偿援助进出口物资外的其他实行法定减免税的进出口货物,以及根据有关规定按非全额货值征税的部分进出口货物。

本征免性质代码“299”,简称“其他法定”。

### 二、适用范围

本征免性质仅限无代价抵偿货物、货样和广告品、暂时进出境货物、展览会货物、退运货物、残损货物、进出境运输工具装载的途中必需的燃料、物料和饮食用品、我国缔结或者参加的国际条约规定减免税款的货物、因不可抗力因素造成的受灾保税货物等不按《进出口货物征免税证明》管理的减免税货物。

## ●保税区进出口自用物资

### 一、定义及代码

保税区进出口货物是指对保税区单独实施征减免税政策的进口自用物资和出口货物。

本征免性质代码“307”,简称“保税区”。

### 二、适用范围

本征免性质仅限保税区进口的自用物资,包括区内生产性基础设施建设物资、区内企业自用的生产、管理设备和自用合理数量的办公用品、建设生产厂房、仓储设施所需的物资设备、保税区行政管理机构自用合理数量的管理设备和办公用品等。

保税区内加工贸易进出口货物、仓储货物、转口货物和外商投资企业按照外商投资企业进口税收政策进口的设备等不适用本征免性质。

## ●其他执行特殊政策地区进出口货物

### 一、定义及代码

其他执行特殊政策地区进出口货物指除保税区外单独实施特殊税收政策地区进出口的货物。

本征免性质代码“399”,简称“其他地区”。

### 二、适用范围

(一)本征免性质仅限出口加工区、保税港区、综合保税区、珠澳跨境工业园区等海关特殊监管区进口的基建、生产和管理设备、物资、区内出口货物,以及从境内区外进入上述海关特殊监管区(包括中哈霍尔果斯国际边境合作中心)的基建物资或区内生产企业在国内采购用于生产出口产品的原材料。

## ● Other imported and exported goods granted reduction of and exemption from duties by law

### 1.Definition and code

Other imported and exported goods granted reduction of and exemption from duties by law refer to other imported and exported goods granted reduction of and exemption from goods by the Customs according to the Customs Law and the Regulations of the People's Republic of China on Import and Export Duties besides those provided free of charge and some imported and exported goods held partially dutiable according to relevant regulations.

The code of this collection and exemption nature is 299 and the shortened form of it is other legal exemption.

### 2.Scope of application

This collection and exemption nature is only applicable to unpriced offset goods, samples of goods, advertising products, temporarily imported and exported goods, exhibition goods, returned goods, defective and damaged goods, fuel, materials, beverages and food necessary for import and export transport, goods whose reduction of and exemption from duties is prescribed by international treaties our country concluded or joined, disaster-stricken bonded goods due to force majeure and other goods which are not administered according to the Certificate of Collection of and Exemption from Duties on Imports and Exports.

## ●Imports and exports personal material in bonded zones

### 1. Definition and code

Imports and exports in bonded zones refer to goods imported by enterprises in the zones for themselves and exported by them and whose duties are reduced or exempted according to policies for bonded zones.

This levy and exemption nature is coded “307” and abbreviated to “bonded zones”.

### 2. Application scope

This levy and exemption nature is only limited to goods imported by enterprises in the zones for themselves and exported by them, including materials for construction of productive infrastructure in the zones, production and management equipment used by enterprises in the zones themselves and office supplies for themselves in a reasonable quantity, materials and equipment for construction of workshops and warehouses, management equipment and office supplies for administrative bodies of bonded zones.

This levy and exemption nature does not apply to imports and exports of bonded zones in processing trade, warehoused goods, transit goods and equipment imported by foreign-funded enterprises according to the policy on import duties on foreign-funded enterprises.

## ● Imports and exports of other zones which implement special policies

### 1. Definition and code

Imports and exports of other zones which implement special policies refer to goods imported and exported by non-bonded zones which implement other special policies on duties.

This levy and exemption nature is coded “399” and abbreviated to “other zones”.

### 2. Application scope

(1) This levy and exemption nature is only limited to capital construction, production and management equipment and materials imported by export-oriented processing zones, bonded zones, comprehensive bonded zones, Zhuhai-Macao Industrial Park and other zones under special customs surveillance, exports from the above and capital construction materials coming into the above from outside (include the Sino-Kazakhstan Horgos International Border Cooperation Center) or raw materials purchased by producers in the zones domestically for producing exports.

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(二)本征免性质不适用:

1.特殊区域内加工贸易进出口货物、仓储货物、转口货物和外商投资企业按照外商投资企业进口税收政策进口的设备等。

2.保税区进出口货物,征免性质代码"307"。

## ●科教用品和科技开发用品

### 一、定义及代码

科教用品指为促进科学研究和教育事业的发展,推动科教兴国战略的实施,科学研究机构和学校以科学研究和教学为目的,在合理数量范围内进口国内不能生产或者性能不能满足需要的科学研究和教学用品。

科技开发用品指为鼓励科学研究和技术开发,促进科技进步,科学研究、技术开发机构,在2010年12月31日前,在合理数量范围内进口国内不能生产或者性能不能满足需要的科技开发用品。

本征免性质代码"401",简称"科教用品"。

### 二、适用范围

(一)本征免性质所称科研机构和学校是指:

1.国务院部委、直属机构和省、自治区、直辖市、计划单列市所属专门从事科学研究工作的各类科研院所。

2.国家承认学历的实施专科及以上高等学历教育的高等学校。

3.财政部会同国务院有关部门核定的其他科学研究机构和学校。

(二)本征免性质所称科学研究、技术开发机构是指:

1.科技部会同财政部、海关总署和国家税务总局核定的科技体制改革过程中转制为企业和进入企业的主要从事科学研究和技术开发工作的机构。

2.国家发展和改革委员会会同财政部、海关总署和国家税务总局核定的国家工程研究中心。

3.国家发展和改革委员会会同财政部、海关总署、国家税务总局和科技部核定的企业技术中心。

4.科技部会同财政部、海关总署和国家税务总局核定的国家重点实验室和国家工程技术研究中心。

5.财政部会同国务院有关部门核定的其他科学研究、技术开发机构。

(三)具体免税范围限于《免税进口科学研究和教学用品清单》和《免税进口科技开发用品清单》。

(四)转制科研机构进口国家鼓励发展的内外资项目技术和设备(征免性质代码"789")不适用本征免性质。

(2)This levy and exemption nature does not apply to the following:

a.Imports and exports of special zones in processing trade, warehoused goods, transit goods and equipment imported by foreign-funded enterprises according to the policy on import duties on foreign-funded enterprises.

b.The levy and exemption nature for imports and exports in bonded zones is coded "307".

## ● Scientific and educational appliances and technical development appliances

### 1.Definition and code

Scientific and educational appliances and technical development appliances refer to scientific research and educational appliances imported by scientific research institutes and schools in reasonable quantities for scientific researches and education since they cannot be produced domestically or their domestic counterparts cannot meet needs to promote development of scientific researches and the educational cause and help implement the strategy of invigorating the country science and education.

Technical development appliances refer to technical development appliances imported by scientific research institutes and technical development institutions in reasonable quantities before December 31, 2010 since they cannot be produced domestically or their counterparts cannot meet needs to encourage scientific researches and technical development and promote scientific and technical progress.

The code of this collection and exemption nature is 401 and the shortened form of it is scientific and educational appliances.

### 2.Scope of application

(1)Scientific research institutes and schools mentioned in this nature refer to:

a. Various scientific research academies and institutes under ministries, commission and institutions of the State Council, provinces, autonomous regions, municipalities directly under the Central Government and cities with a separate plan.

b. Institutions of higher learning which offer three-year or longer education with a diploma recognized by the state.

c. Other scientific research institutes and schools recognized by the Ministry of Finance jointly with other departments of the State Council.

(2) Scientific research and technical development institutions mentioned in this collection and exemption nature refer to:

a. Institutions mainly engaged in scientific researches and technical development and turned into enterprises systematically and entering into enterprises which are recognized by the Ministry of Science and Technology jointly with the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation.

b. State engineering research centers recognized by the State Development and Reform Commission jointly with the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation.

c. Corporate technical centers recognized by the State Development and Reform Commission jointly with the Ministry of Finance, the General Administration of Customs and the State Tax Bureau.

d. State key labs and state engineering and technical research centers recognized by the Ministry of Science and Technology jointly with the Ministry of Finance, the General Administration of Customs and the State Tax Bureau.

e. Other scientific research and technical development institutions recognized by the Ministry of Finance jointly with other departments of the State Council.

(3) The specific scope of exemption is limited to the List of Appliances Imported Duty-Freely for Scientific Researches and Education and List of Appliances Imported Duty-Freely for Scientific Development.

(4) This collection and exemption nature is not applicable to technology and equipment advocated by the state which are imported by scientific research institutes transformed systematically (the code of the collection and exemption na-

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## ●国家重大项目进口货物

**一、定义及代码**

国家重大项目进口货物指经国务院批准的国家重大建设项目项下进口的设备,以及安装所需材料等。

本征免性质代码为“406”,简称“重大项目”。

**二、适用范围**

(一)本征免性质仅限 1996 年 4 月 1 日前经国务院批准可行性研究报告中列明减免税条款或另有减免税批准文件的重大建设项目。

(二)利用政府贷款、世界银行贷款等外资贷款建设的重大项目(征免性质代码“609”)不适用于本征免性质。

## ●进口残疾人专用品和专用设备

**一、定义及代码**

进口残疾人专用品和专用设备指为支持残疾人康复工作、帮助残疾人自立,免税进口的残疾人专用品和有关福利机构、康复机构、企业按照国家有关规定免税进口的国内不能生产的残疾人专用设备及专用生产设备。

本征免性质代码为“413”,简称“残疾人”。

**二、适用范围**

(一)本征免性质仅限进口的残疾人专用品和残疾人福利机构、康复机构、企业进口的残疾人专用设备及专用生产设备。

(二)免税货物范围

1.残疾人个人专用品

(1)假肢及其零部件:上肢假肢包括部分手、前臂、上臂、假手、肘关节;下肢假肢包括部分足、小腿、大腿、膝关节等。

(2)假眼。

(3)假鼻。

(4)内脏托带:肾托、胃托、疝气带、疝气腰带等。

(5)矫形器:包括脊柱、上肢、下肢、功能性电子刺激器和复合力源矫形器系统等。

(6)矫形鞋:成品矫形鞋、订做的矫形鞋、适配的标准鞋。

(7)非机动助行器:包括单臂操作助行器(手杖、肘拐、前臂支撑拐、腋拐、三脚及多脚拐杖等)、双臂操作助行器(助行架、轮式助行架、助行椅、助行台等)及助行器的附件等。

(8)代步工具(不包括汽车、摩托车):包括轮椅车(手动、电动、机动)、残疾人专业自行车(如手摇三轮车、串翼自行车、助行自行车手扒推轮椅等)。

(9)辅助器具:移动用辅助器具、翻身用辅助器具(如翻身垫、翻身床单、翻身毯等)、升降用辅助器具(如轮椅爬楼梯装置、升降架等)。

(10)生活自助具:包括残疾人专用服装(如轮椅使用者的连裤服、雨衣、手套,鞋和靴的防滑装置等)、安全防护辅助器具(如用于头部、面部、上肢、下肢及全身的防护装

ture is "789").

## ● Imported goods for key projects of the state

**1.Definition and code**

Imported goods for key projects of the state refer to imported equipment and installation materials for key construction projects approved by the State Council.

This collection and exemption nature is "406" and the shortened form of it is "key projects".

**2.Scope of application**

(1) This collection and exemption nature is only applicable to key construction projects whose feasibility study reports are approved by the State Council and contain a reduction and exemption article or which have a separate document approving reduction and exemption.

(2)This collection and exemption nature is not applicable to significant projects using government loans and World Bank loans (the code of the collection and exemption nature is "609").

## ● Special articles and equipment imported for the disabled

**1.Definition and code**

Special articles and equipment imported for the disabled refer to special articles imported duty-freely to support rehabilitation of the disabled and help self-reliance of the disabled and special equipment and production equipment imported by enterprises duty-freely according to the relevant regulation of the state which cannot be produced domestically.

The code of this collection and exemption nature is "413" and the shortened form of it is "the disabled".

**2. Scope of application**

(1) This collection and exemption nature is only limited to imported special articles for the disabled and special equipment and production equipment imported by welfare and rehabilitation institutions and enterprises for the disabled.

(2) Scope of duty-free goods

a. Special personal articles for the disabled

a) Artificial limbs and spare parts: upper artificial limbs include some hands, forearms, upper arms, artificial hands and elbow joints; the lower artificial limbs include some feet, shanks, thighs, knee joints, etc.

b) Artificial eyes

c) Artificial noses

d) Visceral balteums: kidney balteums, stomach balteums, hernia bandages, hernia cestuses, etc.

e) Orthoses: including spines, upper limbs, lower limbs, functional electronic stimulators, complex power source orthotic systems, etc.

f) Orthotic shoes: finished orthotic shoes, custom-made orthotic shoes and adaptive standard shoes.

g) Non-motorized walking aids: including single arm-operated walking aids (walking sticks, elbow crutches, forearm crutches, three-foot and multi-foot crutches, etc.), two arms-operated walking aids (walking frames, wheeled walking frames, walking chairs, walking tables, etc.) and accessories.

h) Means of riding instead of walking (not including autos and motorcycles): including wheeled chairs (manual, electric and motor wheelchairs), special bicycles for the disabled (such as manual tricycles, string wing bikes, aided bicycles and hand-pulled wheelchairs).

i) Assistive devices: mobile assistive devices, assistive devices for turnover (such as turnover pads, turnover bed sheets and turnover blankets), lifting assistive devices (such as devices for climbing staircases and lifting racks).

j) Self-help devices for life: special clothes for the disabled (such as connected coats and pants for wheelchair users, raincoats, gloves and anti-skid devices for shoes and boots), security assistive devices (such as guards for the head,

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置等)、穿脱衣服的辅助器具,画图和书写辅助器具(如书写板、书写框等)、日常生活用辅助器具(如罐头开启器、防洒碗等)。

(11)专用卫生用品。

(12)视力残疾者用盲杖。

(13)导盲镜。

(14)助视器。

(15)盲人阅读器:电子盲文书写器、手动盲文书写器等。

(16)语言、听力残疾者用的语言训练器:言语训练辅助器具。

(17)智力残疾者用的行为训练器。

(18)生活能力训练用品。

2.残疾人专用设备和专用生产设备

(1)残疾人康复及专用设备:包括床旁监护设备、中心监护设备、生化分析仪和超声诊断仪。

(2)残疾人特殊教育设备和职业教育设备:指对残疾人进行义务教育、学历教育、职业教育所需的各类设备(如聋人助听设备、智力残疾检测设备等)。

(3)残疾人职业能力评估测试设备(如手腕作业检查盘、注意力集中能力测试仪等)。

(4)残疾人专用劳动设备和劳动保护设备(如某种肢残人操作的特殊机床、聋人专用的特殊报警装置等),以及为残疾人就业设立的福利企业进口的适合残疾人操作的生产设备。

(5)残疾人文体活动专用设备:指残疾人进行文化、娱乐、体育活动和体育竞赛所需的专用设备(如各种运动轮椅、盲人门球等)。

(6)假肢专用生产、装配、检测设备,包括假肢专用铣磨机、假肢专用真空成型机、假肢专用平板加热器和假肢综合检测仪。

(7)听力残疾者用的助听器:包括各类助听器等。

(三)境外捐赠人无偿向我国境内捐赠的直接用于扶贫、慈善事业的进口物资(征免性质代码"802")不适用本征免性质。

## ●远洋渔业自捕水产品

### 一、定义及代码

远洋渔业自捕水产品是指根据国家远洋渔业企业运回自捕水产品的原产地规则,我国远洋渔业企业在公海或按照有关协议规定,在国外海域捕获并运回国内销售的自捕水产品及其加工制品,视同国内产品,免征关税和进口环节税。

本征免性质代码为"417",简称"远洋渔业"。

### 二、适用范围

本征免性质仅限经农业部批准,获得"农业部远洋渔业企业资格证书"的我国远洋渔业企业。运回的水产品及其加工制品限于在公海或按照有关协议规定,在国外海域自捕,并符合原产地规则的认定。

face, upper and lower limbs and whole body), assistive devices for wearing and taking off clothes, drawing and writing assistive devices (such as writing boards and writing frames), assistive devices for daily life (such as can openers and anti-sprinkling bowls).

(k) Special health supplies.

(l) Blind sticks for persons with visual disabilities.

(m) Glasses for the blind.

(n) Assistive glasses for vision

(o) Readers for the blind: electronic and manual Braille writers, etc.

(p) Language training devices for those with language and hearing disabilities: language training aids.

(q) Behavior training devices for persons with intellectual disabilities.

(r) Training supplies for living abilities.

b. Special equipment and special production equipment for the disabled

a) Special equipment for rehabilitation of the disabled: including bedside monitoring devices, central monitoring devices, biochemical analyzers and ultrasonic diagnostic instruments.

b) Special education equipment and vocational education equipment for the disabled refer to various types of equipment for carrying out compulsory education, academic education, vocational education required for the disabled (such as hearing aids for the deaf and equipment for testing intellectual disabilities).

c) Equipment for testing and assessing the vocational ability of the handicapped (such as disks for checking wrist operations and the instrument for testing the ability to focus attention).

d) Special working equipment and labor protection equipment for the disabled (such as special machine tools for a kind of physically disabled persons and special alarm devices for the deaf) and production equipment fit to be operated by the disabled which are imported by welfare enterprises established to employ the disabled.

e) Special equipment for cultural and sports activities of the disabled refers to special equipment for cultural, entertainment, sports and competition activities of the disabled (such as various sports wheelchairs and the blind's gate balls).

f) Special equipment for production, assembly and testing of artificial limbs, including milling and grinding machines for production of artificial limbs, special vacuum forming machines for production of artificial limbs, special flat heater for production of artificial limbs and comprehensive tester for artificial limbs.

(g) Hearing aids for people with hearing disability: including all types of hearing aids.

3. This collection and exemption nature is not applicable to mported materials donated by overseas donors free of charge to our country directly for poverty alleviation and charities (the code of the collection and exemption nature is "802").

## ● Aquatic products caught by deep-sea fishery

### 1.Definition and code

Aquatic products caught by deep-sea fishery means aquatic products caught in the high seas or in foreign seas according to relevant agreements and transported back home by our deep-sea fishing enterprises and their processed products are regarded as domestic products and exempted from duties and import link tax based on the place of origin principle of the state on aquatic products caught and transported back by deep-sea fishing enterprises.

The code of this collection and exemption nature is "417" and the shortened form of it is "deep-sea fishery".

### 2.Scope of application

This collection and exemption nature is only applicable to deep-sea fishing enterprises granted by the Ministry of Finance the "Qualification Certificate of Deep-Sea Fishing Enterprises of Ministry of Agriculture". Aquatic products transported back and their processed products are only limited to those caught in the high seas or in foreign seas according to the relevant agreements and recognized by

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## ●远洋船舶及设备部件

**一、定义及代码**

远洋船舶及设备部件是指中央关于制定国民经济和社会发展第十一个五年规划期间(以下简称“十一五”期间)在国内订造、改造远洋渔船进口船用关键设备和部件,进口少量带有入渔配额的二手远洋渔船以及进口国内不能建造的特种渔船,实施进口税收优惠政策。

本征免性质代码为“420”,简称“远洋船舶”。

**二、适用范围**

(一)本征免性质仅适用于“十一五”期间(2006 年 1 月 1 日至 2010 年 12 月 31 日)经农业部批准的在国内订造、改造远洋渔船所需进口的船用关键设备和部件、国内尚不能建造的特种渔船及少量带有入渔配额的二手远洋渔船。

(二)本征免性质不适用于“十一五”期间为建造内销远洋船所需进口的国内不能生产或性能不能满足要求的关键设备及部件,征免性质代码为“421”。

## ●内销远洋船用设备及关键部件

**一、定义及代码**

内销远洋船用设备及关键部件是指为建造内销远洋船所需进口的国内不能生产或性能不能满足要求的关键设备及部件。

征免性质代码为“421”,简称“内销设备”。

**二、适用范围**

(一)本征免性质仅适用于“十一五”期间(2006 年 1 月 1 日至 2010 年 12 月 31 日)经国家有关部门共同审定,为建造内销远洋船所需进口的国内不能生产或性能不能满足要求的关键部件及设备。

内销远洋船舶是指中国远洋运输(集团)总公司、中国海运(集团)总公司、中国对外贸易运输(集团)总公司和长江航运(集团)总公司委托中国船舶工业集团公司和中国船舶重工集团公司所属企业(包括造船企业和配套造船企业)建造的远洋船舶。

(二)本征免性质不适用于远洋渔业企业、国内船舶及船用设备制造企业在国内订造、改造远洋渔船所需进口的船用关键设备和部件,征免性质代码为“420”。

## ●集成电路生产企业进口货物

**一、定义及代码**

集成电路生产企业进口货物是指在中国境内设立的经审核符合条件的集成电路生产企业进口国内无法生产的自

the place of origin principle.

## ● Ocean-going ships and their equipment and components

**1.Definition and code**

Ocean - going ships and their equipment and components means the preferential import duty policy is implemented for import of key equipment and components for custom building and transforming deep-sea fishing vessels domestically, import of a small quantity of second-hand deep-sea fishing vessels with a fishing quota and import of special fishing vessels which cannot be built domestically during the period of the central authorities´ 11th Five-Year Plan for National Economy and Social Development (shortened to "11th Five-Year" period hereunder).

The code of this collection and exemption nature is "420" and the shortened form of it is "deep-sea ships".

**2.Scope of application**

(1)This collection and exemption nature is only applicable to key equipment and components imported with approval of the Ministry of Agriculture to custom build and transform deep-sea fishing vessels domestically, special shipping vessels that cannot be built domestically and a small quantity of second-hand deep-sea fishing vessels with a fishing quota during the "11th Five-Year Plan" period (from January 1, 2006 to December 31, 2010).

(2)This collection and exemption nature is not applicable to key equipment and components imported to build ocean-going ships for domestic sale that cannot be built domestically or whose domestic counterparts cannot meet needs during the "11th Five-Year Plan" period, the code of the collection and exemption nature for which is "421".

## ● Equipment and key parts for ocean-going ships for domestic sale

**1.Definition and code**

Equipment and key parts for ocean-going ships for domestic sale refer to key equipment and components imported to build ocean-going ships for domestic sale that cannot be built domestically or whose domestic counterparts cannot meet needs.

The code of the collection and exemption nature is "421" and the shortened form of it is "domestically sold equipment".

**2.Scope of application**

(1) This collection and exemption nature is only applicable to key components and equipment imported with joint approval of the relevant departments of the state during the 11th Five-Year Plan" period (from January 1, 2006 to December 31, 2010) to build ocean-going ships for domestic sale that cannot be built domestically or whose domestic counterparts cannot meet needs.

Domestically sold ocean-going ships refer to ocean-going ships built by enterprises under China State Shipbuilding Corporation and China State Shipbuilding Heavy Industry Corporation (including shipbuilding enterprises and auxiliary shipbuilding enterprises) for the China Ocean Shipping (Group) Company, China Shipping (Group) Company, China National Foreign Trade Transportation (Group) Corporation and China Changjiang National Shipping (Group) Corp.

(2) This collection and exemption nature is not applicable to key equipment and components imported by deep-sea fishing enterprises, domestic ship and ship equipment manufacturers to custom build and transform deep-sea fishing vessels domestically, the code of the collection and exemption nature for which is "420".

## ● Goods imported by integrated circuit makers

**1.Definition and code**

Goods imported by integrated circuit makers refer to productive raw materials, consumables, building materials for decontamination chambers, auxiliary systems

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用生产性原材料、消耗品、净化室专用建筑材料、配套系统和集成电路生产设备零、配件。

本征免性质代码为“422”,简称“集成电路”。

**二、适用范围**

本征免性质仅适用于集成电路线宽小于0.8微米(含)集成电路生产企业进口自用生产性原材料、消耗品和集成电路线宽小于0.25微米或投资额超过80亿元的集成电路生产企业进口自用生产性原材料、消耗品、净化室专用建筑材料、配套系统和集成电路生产设备零、配件。

## ●薄膜晶体管液晶显示器件生产企业进口货物

**一、定义及代码**

薄膜晶体管液晶显示器件生产企业进口货物是指薄膜晶体管液晶显示器件生产企业进口国内不能生产的净化室专用建筑材料、配套系统、维修生产设备用的零配件、自用生产性原材料和消耗品。

本征免性质代码“423”,简称:“膜晶显”。

**二、适用范围**

本征免性质仅适用于经国务院有关部门共同审核确定,可享受本税收政策的薄膜晶体管液晶显示器件的生产企业(以下简称膜晶显生产企业),进口国内不能生产的净化室专用建筑材料、配套系统、维修生产设备用的零配件、自用生产性原材料和消耗品。

第一批符合条件的膜晶显生产企业是:北京京东方光电科技有限公司(以下简称京东方)、上海广电NEC液晶显示器公司(以下简称上广电)和吉林北方彩晶数码电子有限公司。

## ●非全税号信息技术产品

**一、定义及代码**

非全税号信息技术产品是指为执行“信息技术产品协议”,海关核定用途后执行ITA税率的部分用于信息技术产品生产的商品。

本征免性质代码为“499”,简称“ITA产品”。

**二、适用范围**

本征免性质仅适用于进口《中华人民共和国进出口税则》所列的ITA产品。

## ●加工贸易外商提供的不作价进口设备

**一、定义及代码**

加工贸易外商提供的不作价进口设备是指与经营企业开展加工贸易(包括来料加工、进料加工)的境外企业,以免费即不需经营企业付汇进口、也不需用加工费或差价偿还方式,向经营企业提供的加工生产所需设备。

本征免性质代码为“501”,简称“加工设备”。

and spare parts and accessories of integrated circuit production equipment imported by qualified integrated circuit makers in China which cannot be produced domestically.

The code of this collection and exemption nature is "422; and the shortened form of it is "integrated circuit".

**2.Scope of application**

This collection and exemption nature is only applicable to productive raw materials, consumables and integrated circuits with the line width of less than 0.25 microns imported by makers of integrated circuits with the lines width of less than 0.8 microns (included) for self use or productive raw materials, building materials for decontamination chambers, auxiliary systems and spare parts and accessories of integrated circuit production equipment imported by integrated circuit makers with an investment of more than RMB 80 billion for self use.

## ●Goods imported by producers of thin film transistor – liquid crystal display

**1.Definition and code**

Goods imported by producers of thin film transistor-liquid crystal display refer to special construction materials for clean rooms, supporting systems, spare parts for maintenance of production equipment, own production raw materials and consumables that cannot be made domestically.

This levy and exemption nature is coded “423” and abbreviated to new-type displays.

**2.Application scope**

This levy and exemption nature only applies to special construction materials for clean rooms, supporting systems, spare parts for maintenance of thin film transistor-liquid crystal display production equipment, own production raw materials (including R & D use) and consumables that cannot be made domestically and imported by producers that are designated by relevant departments under the State Council together and can enjoy this tax policy.

The first batch of qualified film crystal display manufacturers are: Beijing BOE Optoelectronics Technology Co., Ltd. ( hereinafter referred to as the BOE), Shanghai radio and television NEC liquid crystal display company (hereinafter referred to as the SVA) and North Jilin color crystal digital electronics company limited.

## ● Non-all tax No. IT products

**1.Definition and code**

Non-all tax No. IT products refer to some commodities used in production of IT products for which the ITA tariff rate is implemented after the Customs checks use to fulfill the "ITA".

The code of this collection and exemption nature is "499" and the shortened form of it is "ITA products".

**2.Scope of application**

This collection and exemption nature is only applicable to import of ITA products listed in the Import and Export Tariffs of the People´s Republic of China.

## ● Unpriced imported equipment provided by foreign businessmen in processing trade

**1.Definition and code**

Unpriced imported equipment provided by foreign businessmen in processing trade refers to processing equipment provided by overseas enterprises which develop processing trade with operating enterprises in processing trade (including processing with supplied and processing with imported materials) for operating enterprises free of charge, i.e. neither charging operating enterprises for foreign exchange nor reducing processing fees or price difference as repayments.

The code of this collection and exemption nature is "501" and the shortened form of it is "processing equipment".

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二、适用范围

（一）本征免性质仅适用于加工贸易项下境外企业免费提供的不作价进口设备。

（二）本征免性质不适用按暂时进出口货物监管（监管方式：“暂时进出口”、代码“2600”）的加工贸易生产所需的不作价设备（限模具、单台设备），征免性质为“法定减免”（299）。

## ●来料加工贸易进口料件及出口成品

一、定义及代码

来料加工贸易进口料件及出口成品是指由境外企业提供，经营企业不需要付汇进口的来料加工业务所需全部或部分原辅材料、零部件、元器件和包装物料（以下简称料件），以及经加工或者装配后复出口的成品。

本征免性质代码为“502”，简称“来料加工”。

二、适用范围

（一）本征免性质仅限来料加工项下进口的用于加工复出口成品所需的料件，以及经加工或者装配后复出口的成品。

（二）进口料件或制成品内销的，不适用本征免性质，征免性质为“照章征税”（101）。

## ●进料加工贸易进口料件及出口成品

一、定义及代码

进料加工贸易进口料件及出口成品是指经营企业付汇进口的进料加工所需的全部或者部分原辅材料、零部件、元器件、包装物料（以下简称：料件），以及经过加工或者装配后复出口的成品。

本征免性质代码为“503”，简称“进料加工”。

二、适用范围

（一）本征免性质仅限进料加工项下进口的用于加工复出口成品所需的料件，以及经加工后复出口的成品。

（二）进口料件或制成品内销的，按规定不予保税备案的消耗性物料，不适用本征免性质。征免性质为“照章征税”（101）。

## ●边境小额贸易进口货物

一、定义及代码

边境小额贸易进口货物是指我国边境地区经批准有小额贸易经营权的企业通过国家指定的陆路边境口岸，进口原产于毗邻国家的货物，包括边境地区开展易货贸易、现汇贸易、互利经济合作（工程承包、劳务输出），以及除边民互市贸易以外的其他各类边境贸易形式进口的货物。

本征免性质代码为“506”，简称：边境小额。

2.Scope of application

（1）This collection and exemption nature is only applicable to unpriced imported equipment provided by overseas enterprises free of charge in processing trade.

（2）This collection and exemption nature is not applicable to unpriced equipment（only molds and single set of equipment）for processing trade which is supervised as temporarily imported and exported goods（the way of supervision："temporary imports and exports" and the code："2600"）. The collection and exemption nature is "legal reduction and exemption"（299）.

## ● Imported materials and parts and finished exports in processing trade with supplied materials

1.Definition and code

Imported materials and parts and finished exports in processing trade with supplied materials refer to all or part raw and auxiliary materials, parts, components and packing materials（shortened to materials and parts hereunder）provided by overseas enterprises for operating enterprises free of charge for processing with supplied materials and finished reexports after processing or assembly.

The code of this collection and exemption nature is "502" and the shortened form of it is "processing with supplied materials".

2. Scope of application

（1）This collection and exemption nature is only applicable to materials and parts imported in processing with supplied materials for producing finished reexports and finished reexports after processing or assembly.

（2）This collection and exemption nature is not applicable to imported materials and parts or finished products for domestic sale. The collection and exemption nature is "collection of duties according to regulations"（101）.

## ● Imported materials and parts in processing trade with imported materials and finished exports

1.Definition and code

Imported materials and parts and finished exports in processing trade with supplied materials refer to all or part raw and auxiliary materials, parts, components and packing materials（shortened to materials and parts hereunder）imported by operating enterprises with foreign exchange for processing with imported materials and finished reexports after processing or assembly.

The code of this collection and exemption nature is "503" and the shortened form of it is "processing with imported materials".

2. Scope of application

（1）This collection and exemption nature is only applicable to materials and parts imported in processing with imported materials for producing finished reexports and finished reexports after processing or assembly.

（2）This collection and exemption nature is not applicable to imported materials and parts or finished products for domestic sale and consumable materials not recoded as bonded according to regulations. The collection and exemption nature is "collection of duties according to regulations（101）.

## ●Imported and exported goods in small-amount frontier trade

1.Definition and code

Imported and exported goods in small-amount frontier trade means goods produced in adjoining countries and imported by enterprises in frontier areas of our country which are granted the right to engage in small-amount frontier trade via land ports designated by the state, including barter trade, spot trade, mutually beneficial economic cooperation（project contracting and labor export）and goods imported in various types of frontier trade except frontier citizens´ exchange market trade.

The code of this collection and exemption nature is "506" and the shortened form of it is frontier small amounts.

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二、适用范围

（一）本征免性质适用于边境小额贸易企业通过国家指定的陆路边境口岸进口原产于毗邻国家的货物及边境地区外经贸企业与毗邻国家边境地区开展承包工程和劳务合作项下换回的原产于毗邻国家的物资。

（二）本征免性质不适用边民互市贸易、通过边境口岸进口第三国贸易的商品。

## ●外商投资企业进出口货物

一、定义及代码

外商投资企业进出口货物指1997年12月31日前按国家规定程序批准设立的国内企业与境外企业在中国境内合资经营的企业、合作经营的企业，以及境外企业在中国境内独资经营的企业在投资总额内进口的设备，以及外商投资企业（不受批准时间限制）生产的出口产品（加工贸易除外）。

中外合资经营企业进出口货物的征免性质代码为“601”，简称“中外合资”。

中外合作经营企业进出口货物的征免性质代码为“602”，简称“中外合作”。

外商独资企业进出口货物的征免性质代码为“603”，简称“外资企业”。

二、适用范围

（一）征免性质为“601”、“602”、“603”适用以下经批准设立的外商投资企业、外商投资项目在项目额度或投资总额内进口的自用设备及其按照合同随设备进口的技术及配套件、备件，以及所有外商投资企业生产（加工贸易除外）的出口产品：

1.1996年3月31日前成立的外商投资企业，包括依法批准增资及原外经贸部颁发批准证书的外商投资企业。

2.1995年10月1日至1996年3月31日依照程序经原外经贸部、原国家计委、原国家经贸委备案审核合格并经海关总署关税司转发各海关清单内的外商投资企业。

3.1995年9月30日前地方依法审批报原外经贸部备案的外商投资企业。

4.1996年4月1日至1997年12月31日按国家规定程序批准设立的外商投资项目。

（二）本征免性质不适用：

1.外商投资企业开展加工贸易进口的不作价设备，征免性质代码为“501”。

2.国家鼓励发展的外资项目项下进口的货物，征免性质代码为“789”。

3.外商投资额度外利用自有资金进口的货物，征免性质代码为“799”。

2. Scope of application

（1）This collection and exemption nature is applicable to goods produced in adjoining countries and imported by small-amount frontier trade enterprises via land ports designated by the state and materials produced by adjoining countries and exchanged back by frontier foreign trade enterprises in developing contracted projects and labor cooperation with frontier areas of adjoining countries.

（2）This collection and exemption nature is not applicable to frontier citizens´ exchange market trade and commodities produced in a third country and imported via land ports.

## ● Goods imported and exported by foreign-invested enterprises

1.Definition and code

Goods imported and exported by foreign-invested enterprises refer to equipment imported by joint ventures and cooperative ventures set up by domestic enterprises and overseas enterprises according to the prescribed procedure of the state before December 31, 1997 and solely foreign-funded enterprises in China within their total investments and products produced and exported (processing trade apart) by foreign-invested enterprises (not limited by the time of approval).

The collection and exemption nature for goods imported and exported by Sino-foreign joint ventures is "601" and shortened form of it is "Sino-foreign joint ventures".

The collection and exemption nature for goods imported and exported by Sino-foreign cooperative ventures is "602" and shortened form of it is "Sino-foreign cooperative ventures".

The collection and exemption nature for goods imported and exported by foreign-funded enterprises is "603" and shortened form of it is "foreign-funded enterprises".

2.Scope of application

(1)The collection and exemption natures "601","602" and"603"are applicable to equipment imported by the following approved foreign-funded enterprises and foreign-funded projects in total investments in projects or total investments for self use, technology, accessories and spare parts imported with the equipment according to contracts and products produced and exported (processing trade apart) by all foreign-funded enterprises:

a.Foreign-invested enterprises established before March 31, 1996, including those whose addition of investments is approved and those whose approving certificates were issued by the former Ministry of Foreign Trade and Economic Cooperation.

b. Foreign-invested enterprises approved by the former Ministry of Foreign Trade and Economic Cooperation, the former State Planning Commission, the former State Economic and Trade Commission according to the procedure from October 1, 1995 to March 31, 1996 and on the list circulated by the Tariff Dept. of the General Administration of Customs to all Customs offices.

c. Foreign-funded enterprises reported to the former Ministry of Foreign Trade and Economic Cooperation for record by local places according to law before September 30, 1995.

d. Foreign-funded projects established according to the prescribed procedure of the state from April 1, 1996 to December 31, 1997.

(2) This collection and exemption nature is not applicable to:

a. Unpriced equipment imported by foreign-funded enterprises for processing trade, the code of the collection and exemption nature for which is "501".

b. Goods imported for foreign-funded projects encouraged by the state, the code of the collection and exemption nature for which is "789".

c. Goods imported with self funds beyond foreign investments, the code of the collection and exemption nature for which is "799".

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## ●勘探开发煤层气进口物资

一、定义及代码

勘探开发煤层气进口物资指勘探开发煤层气项目的单位在我国境内进行煤层气勘探开发所需进口的设备、仪器、零附件和专用工具。

本征免性质代码:605,简称:勘探开发煤层气。

二、适用范围

勘探开发煤层气所需进口物资的免税政策执行期限为“十一五”期间。勘探开发煤层气项目的单位为中联煤层气有限责任公司及其他经财政部商海关总署和税务总局审核认定的单位。

具体免税范围限于国内不能生产或国内产品性能不能满足要求,并直接用于勘探开发作业的设备、仪器、零附件和专用工具。上述物资应符合《勘探开发煤层气免税进口物资清单》。

## ●开采海洋、陆上石油(天然气)进口物资

一、定义及代码

开采海洋、陆上石油(天然气)进口物资指在我国海洋或陆上特定地区进行石油和天然气开采作业所需进口的设备、仪器、零附件和专用工具。

海洋指我国内海、领海、大陆架以及其他海洋资源管辖海域,包括浅海滩涂。

陆上特定地区指我国领土内的沙漠、戈壁荒漠和中外合作开采经国家批准的陆上石油、天然气中标区块。

开采海洋石油、天然气进口物资的征免性质代码“606”,简称“海洋石油”。

开采陆上石油、天然气进口物资的征免性质代码“608”,简称“陆上石油”。

二、适用范围

开采海洋、陆上石油(天然气)所需进口物资的免税政策执行期限为“十一五”期间。

具体免税范围限于国内不能生产或性能不能满足要求,并直接用于开采作业的设备、仪器、零附件、专用工具。上述物资应符合《开采海洋石油(天然气)免税进口物资清单》或《开采陆上特定地区石油(天然气)免税进口物资清单》。

## ●利用贷款进口货物

一、定义及代码

外国政府贷款和国际金融组织贷款项目进口设备指1997年12月31日前按国家规定程序批准的利用外国政府贷款和国际金融组织(世界银行、亚洲开发银行、联合国农业发展基金)贷款项目所进口的自用设备,以及按合同随设备进口的技术及数量合理的配套件、备件。

本征免性质代码为“609”,简称“贷款项目”。

## ● Materials imported to explore and develop coal bed gas.

1.Definition and code

Materials imported to explore and develop coal bed methane refer to equipment, instruments, spare parts and special tools imported by units engaged in exploration and development of coal bed methane for exploration and development of coal bed methane in China.

The code of this collection and exemption nature is 605 and the shortened form of it is exploration and development of coal bed gas.

2.Scope of application

The exemption policy for materials imported for exploration and development of coal bed methane is implemented in the "11th Five-Year Plan" period. The units which are engaged in exploration and development of coal bed methane are China United Coalbed Methane Co. Ltd. and other units recognized by the Ministry of Finance together with the General Administration of Customs and the State Administration of Taxation.

The specific exemption scope is limited to equipment, instruments, spare parts, accessories and special tools directly used in exploration which cannot be produced domestically or whose domestic counterparts cannot meet needs. The above materials shall accord with the List of Duty-Free Imports for Exploration and Development of Coal Bed Methane.

## ● Materials imported to mine oil (natural gas) in ocean and on land

1.Definition and code

Materials imported to exploit oil (natural gas) in ocean and on land refer to equipment, instruments, spare parts, accessories and special tools imported for exploitation of oil and natural gas in specific Chinese marine and land areas.

Ocean refers to domestic seas, territorial seas, continental shelves and other waters which have marine resources, including shallow beaches.

Specific land areas refer to deserts, Gobi desert and exploitation of land oil and gas blocks by successful Sino-foreign cooperative bidders with approval of the state.

The code of the collection and exemption nature for materials imported to exploit ocean oil and natural gas is 606 and the shortened form of it is ocean oil.

The code of the collection and exemption nature for materials imported to exploit land oil and natural gas is 608 and the shortened form of it is land oil.

2.Scope of application

The exemption policy for materials imported for exploration of ocean and land oil (natural gas) is implemented in the "11th Five-Year Plan" period.

The specific exemption scope is limited to equipment, instruments, spare parts, accessories and special tools directly used in exploitation which cannot be produced domestically or whose domestic counterparts cannot meet needs. The above materials shall accord with the List of Duty-Free Imports for Exploration of Ocean Oil (Natural Gas) or the List of Duty-Free Imports for Exploration of Oil (Natural Gas) in Specific Land Areas.

## ● Goods imported with loans

1.Definition and code

Equipment imported with loans from foreign government and loans from international financial organization refers to equipment imported with loans from foreign governments and international financial organizations (World Bank, Asian Development Bank and the United Nations Development Fund for Agriculture) for self use as well as technology and accessories and spare parts in reasonable quantities imported together with the equipment according to contracts.

The code of this collection and exemption nature is "609" and the shortened form of it is "loan projects".

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二、适用范围

(一)本征免性质仅限 1997 年 12 月 31 日前按国家规定程序批准的利用外国政府贷款和国际金融组织贷款项目。

(二)本征免性质不适用:

1.利用国际金融组织贷款、外国政府贷款生产中标机电设备所需进口的零部件,其征免性质代码为“611”。

2.纳入国家鼓励发展内外资项目的利用外国政府贷款和国际金融组织贷款项目,其征免性质代码为“789”。

## ●中标机电设备零部件

一、定义及代码

国际金融组织贷款、外国政府贷款中标机电设备零部件指国内中标单位利用国际金融组织贷款、外国政府贷款,为生产中标机电设备而进口国内不能生产或性能不能满足需要的零部件。

本征免性质代码“611”,简称“贷款中标”。

二、适用范围

(一)本征免性质适用于利用国际金融组织贷款、外国政府贷款(世界银行贷款、亚洲开发银行贷款、日本国际协力银行贷款,以及上述组织的赠款)为生产中标机电设备所需进口的零部件。

中标机电设备限于在国际招标中国内企业直接中标、中外联合中标生产的机电设备,以及中标的境外企业、国内企业将中标项目再分包给国内其他企业制造的机电设备,不包括《外商投资项目不予免税的进口商品目录》中所列设备。

(二)本征免性质不适用 1997 年 12 月 31 日前按国家规定程序批准的利用外国政府贷款和国际金融组织贷款项目,征免性质代码“609”。

## ●国家鼓励发展的内外资项目进口设备

一、定义及代码

国家鼓励发展的内外资项目进口设备指自 1998 年 1 月 1 日起对按国家规定程序审批并出具确认书的国家鼓励发展的国内投资项目和外商投资项目,以及从 1999 年 9 月 1 日起按国家规定程序审批的外商投资研究开发中心、中西部省、自治区、直辖市利用外资优势产业和优势项目目录的项目,在投资总额内进口的自用设备和按合同随设备进口的技术及数量合理的配套件、备件。

本征免性质代码为“789”,简称“鼓励项目”。

二、适用范围

(一)本征免性质适用于 1998 年 1 月 1 日后国家鼓励发展的国内投资项目和外商投资项目,以及从 1999 年 9 月

2.Scope of application

(1)This collection and exemption nature is only applicable to use of loans of foreign governments and international financial organizations approved according to the prescribed procedure of the state before December 31, 1997.

(2)This collection and exemption nature is not applicable to:

a.Spare parts and components imported with loans from international financial organizations and foreign governments to produce electrical and mechanical equipment bid for successfully, the code of the collection and exemption nature for which is "611".

b. Loans from foreign governments and international financial organizations listed in the domestic and foreign fund categories encouraged by the state, the code of the collection and exemption nature is "789".

## ● spare parts of mechanical and electrical equipment

1. Definition and code

Spare parts of mechanical and electrical equipment winning bids in purchases with loans of international financial organizations and foreign governments refer to spare parts imported by domestic successful bidders with loans of international financial organizations and foreign governments for production of mechanical and electrical equipment winning bids because those spare parts cannot be made domestically or their domestic counterparts cannot meet requirements.

This levy and exemption nature is coded “611” and abbreviated to “winning bids and loans”.

2. Application scope

(1) This levy and exemption nature applies to spare parts imported with loans of international financial organizations and foreign governments (loans and donations from the World Bank, Asian Development Bank and Japan Bank for International Cooperation) for production of mechanical and electrical equipment winning bids.

Mechanical and electrical equipment winning bids is limited to the equipment bid for successfully in international bidding by domestic enterprises directly or jointly with foreign enterprises and the equipment subcontracted to other domestic enterprises by successful bidding foreign enterprises or domestic enterprises and doesn't include equipment listed in the Catalogue of Import Goods Not Exempted from Duties for Foreign Investment Projects.

(2)This levy and exemption nature does not apply to the projects approved according to the procedure stipulated by the state before December 31, 1997 for use of loans of foreign governments and international financial organizations and this levy and exemption nature is coded “609”.

## ● Equipment imported for domestic and foreign-funded projects encouraged by the state

1.Definition and code

Equipment imported for domestic and foreign-funded projects encouraged by the state refers to equipment imported within total investments for self use for domestic and foreign-funded projects approved according to the prescribed procedure of the state with a confirmation from January 1, 1998 and for projects in the directories of industries and projects fit for foreign investments published by foreign investment study and development centers, provinces and autonomous regions in Central and West China and municipalities directly under the Central Government and approved according to the prescribed procedure of the state from September 1, 1999 as well as technology, accessories and spare parts imported together with the equipment in reasonable quantities according to contracts.

The code of this collection and exemption nature is "789" and the shortened form of it is "encouraged projects".

2.Scope of application

(1)This collection and exemption nature is applicable to domestic and foreign-invested projects encouraged by the state since January 1, 1998 and projects fit

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1日起,按国家规定程序审批的外商投资研究开发中心、中西部省、自治区、直辖市利用外资优势产业和优势项目目录的项目,在投资总额内进口的自用设备和按合同随设备进口的技术及数量合理的配套件、备件。

(二)本征免性质不适用:

1.1997年12月31日前批准设立的外商投资企业进口货物,其征免性质代码为"601"、"602"、"603"。

2.1997年12月31日前按国家规定程序批准的利用外国政府贷款和国际金融组织贷款项目,其征免性质代码为"609"。

3.外商投资企业投资额度外利用自有资金进口货物,其征免性质代码为"799"。

## ●外商投资额度外利用自有资金进口设备、备件、配件

### 一、定义及代码

外商投资额度外利用自有资金进口设备、备件、配件是指已设立的鼓励类和原限制乙类外商投资企业、外商投资研究开发中心、先进技术型和产品出口型外商投资企业技术改造,在投资总额以外利用自有资金,在原批准的生产经营范围内进口国内不能生产或性能不能满足需要的自用设备及其配套的技术、配件、备件。

本征免性质代码为"799",简称"自有资金"。

### 二、适用范围

(一)本征免性质适用于已设立的鼓励类和原限制乙类外商投资企业、外商投资研究开发中心、先进技术型和产品出口型外商投资企业(以下简称"五类企业")技术改造。

在投资总额以外利用自有资金,在原批准的生产经营范围内进口国内不能生产或性能不能满足需要的自用设备及其配套的技术、配件、备件。

1.资金来源

"五类企业"投资总额以外的自有资金,具体是指企业储备基金、发展基金、折旧和税后利润。

2.进口商品用途

在原批准的生产经营范围内,对本企业原有设备更新(不包括成套设备和生产线)或维修。

成套设备是指以完成某零、部件或产品生产加工或装配全部过程所有工序所需的全部设备,生产线是指用于完成某种产品一道或多道工序的、有一定节拍要求的、以一定方式连续生产的设备组合。

3.进口商品范围

国内不能生产或性能不能满足需要的设备(即不属于《国内投资项目不予免税的进口商品目录》的商品),以及与上述设备配套的技术、配件、备件,包括随设备进口或单独进口的。

(二)本征免性质不适用

1.1997年12月31日前批准设立的外商投资企业进口

for foreign investments published by foreign investment study and international financial organizations and West China and municipalities directly under the Central Government and approved according to the prescribed procedure of the state from September 1, 1999 as well as technology, accessories and spare parts imported together with the equipment in reasonable quantities according to contracts.

(2)This collection and exemption nature is not applicable to:

a.Goods imported by foreign-invested enterprises established with approval before December 31, 1997, the code of the collection and exemption nature for which is "601","602" and "603".

b.Loans from foreign governments and international financial organizations approved according to the prescribed procedure of the state before December 31, 1997, the code of the collection and exemption nature for which is "609".

c.Goods imported with self funds beyond total investments of foreign-invested enterprises, the code of the collection and exemption nature for which is "799".

## ● Equipment, spare parts and accessories imported with self funds beyond total foreign investments

### 1.Definition and code

Equipment, spare parts and accessories imported with self funds beyond total foreign investments mean equipment and related technology, accessories and spare parts imported by established foreign-invested enterprises in the encouraged category and originally restricted Category B, foreign investment study and development centers, advanced technology and export-oriented foreign-invested enterprises, for technical transformation, with self funds beyond total investments for self use in the originally approved production scope, which cannot be produced domestically or whose domestic counterparts cannot meet needs.

The code of this collection and exemption nature is "799" and the shortened form of it is "self funds".

### 2.Scope of application

(1)This collection and exemption nature is applicable to established foreign-invested enterprises in the encouraged category and originally restricted Category B, foreign investment study and development centers and advanced technology and export-oriented foreign-invested enterprises for technical transformation (shortened to "five categories of enterprises hereunder).

Equipment and related technology, accessories and spare parts imported with self funds beyond total investments for self use in the originally approved production scope, which cannot be produced domestically or whose domestic counterparts cannot meet needs.

a. Sources of funds

Self funds beyond total investments in the "five categories of enterprises" refer specifically to enterprises´ reserve funds, development funds, depreciation and after-tax profits.

b. Use of imported commodities

Updating or maintenance of original equipment of an enterprise in the originally approved production scope (not including complete equipment and production lines).

Complete equipment refers to all equipment needed to finish all the process of producing or assembling a spare part, a component or product and production lines refer to the combination of production equipment for finishing one or more processes of producing a product continuously in a certain rhythm and by a certain way.

c. Scope of imported commodities

Equipment which cannot be produced domestically or whose domestic counterparts cannot meet needs (i.e. not commodities falling into the Catalogue of Not Duty-Free Commodities for Foreign-Invested Projects and related technology, accessories and spare parts imported together with the above equipment or imported separately.

(2) This collection and exemption nature is not applicable to:

a. Goods imported by foreign-invested enterprises established with approval

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货物,征免性质代码为“601”、“602”、“603”。

2.国家鼓励发展的外资项目项下进口货物,其征免性质代码为“789”。

## ●救灾捐赠进口物资

**一、定义及代码**

救灾捐赠进口物资指外国民间团体、企业、友好人士和华侨、香港居民、台湾、澳门同胞及外籍华人无偿向我境内受灾地区捐赠的直接用于救灾的物资。

本征免性质代码为“801”,简称“救灾捐赠”。

**二、适用范围**

(一)本征免性质适用范围

1.外国民间团体、企业、友好人士和华侨、香港居民、台湾、澳门同胞及外籍华人无偿向我境内受灾地区捐赠的直接用于救灾的物资。

2.享受救灾捐赠物资进口免税的区域限于新华社对外发布和民政部《中国灾情信息》公布的受灾地区。

## ●境外向我境内无偿捐赠用于扶贫慈善的免税进口物资

**一、定义代码**

扶贫、慈善性捐赠物资是指境外捐赠人无偿向我国境内捐赠的直接用于扶贫、慈善事业的进口物资。

征免性质代码为“802”,简称“扶贫慈善”。

**二、适用范围**

(一)本征免性质适用于境外捐赠人无偿向我国境内捐赠的直接用于扶贫、慈善事业的进口物资。

1.境外捐赠人应为中华人民共和国关境外的自然人、法人或者其他组织。

2.受赠人应为国务院有关部门和各省、自治区、直辖市人民政府,以及从事人道救助和发展扶贫、慈善事业为宗旨的全国性的社会团体,包括中国红十字会总会、全国妇女联合会、中国残疾人联合会、中华慈善总会、中国初级卫生保健基金会和宋庆龄基金会。

3.使用人应为捐赠物资的直接使用者或负责分配该捐赠物资的单位或个人。

(二)扶贫、慈善公益性事业物资包括:

1.新的衣服、被褥、鞋帽、帐篷、手套、睡袋、毛毯及其他维持基本生活的必需用品等。

2.食品类及饮用品(调味品、水产品、水果、饮料、烟酒等除外)。

3.医疗类包括直接用于治疗特困患者疾病或贫困地区治疗地方病及基本医疗卫生、公共环境卫生所需的基本医疗药品、基本医疗器械、医疗书籍和资料。

其中,“基本医疗药品”是指用于急救、治疗、防疫、消毒、抗菌等用途的药品和人体移植用的器官,但不包括保健药和营养药;“基本医疗器械”是指诊疗器械、手术器械、卫生检测器械、伤残修复器械、防疫防护器械、消毒灭菌器械。

before December 31, 1997, the code of the collection and exemption nature is "601","602" and"603".

b. Goods imported for foreign-invested projects encouraged by the state, the code of the collection and exemption nature for which is "789".

## ● Donations imported for disaster relief

**1. Definition and code**

Donations imported for disaster relief refer to materials donated free of charge by foreign non-governmental bodies, enterprises, friendly persons, overseas Chinese, Hong Kong residents, Taiwan and Macao compatriots and Chinese of foreign nationalities to domestic disaster areas directly for disaster relief.

The code of this collection and exemption nature is "801" and the shortened form of it is "donations for disaster relief".

**2. Scope of application**

(1) This collection and exemption nature is applicable to:

a. Materials donated free of charge by foreign non-governmental bodies, enterprises, friendly persons, overseas Chinese, Hong Kong residents, Taiwan and Macao compatriots and Chinese of foreign nationalities to domestic disaster areas directly for disaster relief.

b. Areas which can import disaster relief donations duty-freely are those published by the Xinhua News Agency and Information on Disasters in China published by the Ministry of Civil Affairs.

## ● Duty-free overseas materials donated to our country for poverty alleviation and charities

**1.Definition and code**

Materials donated to our country for poverty alleviation and charities refer to imported materials donated by overseas donors free of charge directly for poverty alleviation and charities in our country.

The code of the collection and exemption nature is "802" and the shortened form of it is "poverty alleviation and charities".

**2.Scope of application**

(1) This collection and exemption nature is applicable to imported materials donated by overseas donors free of charge directly for poverty alleviation and charities in our country.

a. Overseas donors shall be natural persons, legal persons or other organizations outside the People´s Republic of China.

b. Donees shall be departments under the State Council, people´s governments of provinces, autonomous regions and municipalities directly under the Central Government and national social bodies for humanitarian relief and development of the poverty alleviation cause and charities, including the Red Cross Society of China, All-China Women´s Federation, China Disabled Persons´ Association, China Charity Federation, Primary HealthCare Foundation of China and Song Qingling Foundation.

c. Users shall be direct uses of donated materials or units or individuals in charge of distributing donated materials.

(2) Materials for poverty alleviation and charities include:

a. New clothes, quilts, cotton-padded mattress, shoes, caps, tents, gloves, sleeping bags, blankets and other necessities for maintaining basic living.

b. Food and beverages (seasoning, aquatic products, fruits and beverages, excluding cigarettes and wine).

c. Medical category, including basic medicines, basic medical devices and medical books and materials directly used for treating extremely poor patients or local diseases in poverty-stricken areas and required for basic health and public environment sanitation.

Therein "basic medicines" refer to medicines used for first aid, treatment, epidemic prevention, disinfection and bacterial resistance and organs used for human transplants, excluding healthcare and nutritional medicines; "basic medical devices" refer to diagnostic instruments, surgical instruments, health testing e-

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4.直接用于公共图书馆、公共博物馆、各类职业学校、高中、初中、小学、幼儿园教育的教学仪器、教材、图书、资料和一般学习用品。

其中,“公共图书馆和公共博物馆”是指经省级以上文化行政管理部门认定、向社会开放的县(市)级以上单位管理的公益性图书馆或经省级以上文物行政管理部门认定、向公众开放的县(市)级以上单位管理的各类公益性博物馆;

“教学仪器”是指《扶贫、慈善性捐赠物资免征进口税收暂行办法》规定的学校、幼儿园专用于教学的检验、观察、计量、演示用的仪器和器具;“一般学习用品”是指《扶贫、慈善性捐赠物资免征进口税收暂行办法》规定的学校、幼儿园教学和学生专用的文具、教具、婴幼儿玩具、标本、模型、切片、各类学习软件、实验室用器皿和试剂、学生服装(含鞋帽)和书包等。

5.直接用于环境保护的专用仪器。具体是指环保系统专用的空气质量与污染源废气监测仪器及治理设备、环境水质与污水监测仪器及治理设备、环境污染事故应急监测仪器、固体废物监测仪器及处置设备、辐射防护与电磁辐射监测仪器及设备、生态保护监测仪器及设备、噪声及振动监测仪器和实验室通用分析仪器及设备。

6.经国务院批准的其他直接用于扶贫、慈善事业的物资。

上述物资不包括国家停止减免税的20种商品、汽车、生产性设备、生产性原材料及半成品等。

捐赠物资应为新品,在捐赠物资内不得夹带有害环境、公共卫生和社会道德及政治渗透等违禁物品。

(三)本征免性质不适用:

1.无偿援助物资,其征免性质代码为“201”。

2.残疾人专用品、残疾人专用设备及专用生产设备,其征免性质代码为“413”。

## ●进口艾滋病病毒药品

进口抗艾滋病病毒药品指对于卫生部委托进口的抗艾滋病病毒药品免进口关税和进口环节增值税政策。

本征免性质代码“803”,简称“抗艾滋病药品”。

## ●享受进口税收优惠政策的进口种子(苗)、种畜(禽)、鱼种(苗)和种用野生动植物种源

享受进口税收优惠政策的进口种子(苗)、种畜(禽)、鱼种(苗)和种用野生动植物种源指根据规定进口种子(苗)、种畜(禽)、鱼种(苗)和种用野生动植物种源免征进口环节增值税政策。

本征免性质代码“811”,简称“种苗种畜”

quipment, equipment for repairing disabilities, epidemic prevention equipment, disinfection and sterilization equipment.

d. Teaching instruments, teaching materials, books, materials and ordinary learning appliances directly used in public libraries, public museums, various kinds of vocational schools, senior high schools, junior high schools, primary schools, and kindergartens.

Therein "public libraries and public museums" refer to public welfare libraries managed by units at the county (municipal) or higher level and opened to the society which are recognized by cultural administrations at the provincial or higher level or public welfare museums managed by units at the county (municipal) or higher level and opened to the society which are recognized by cultural administrations at the provincial or higher level.

"Teaching instruments" refer to testing, observation, measurement and demonstration instruments and devices used for teaching by schools and kindergartens mentioned in the Interim Measure Concerning Import-duty Exemption to Poverty-relief and Charity Donation Materials; "ordinary learning articles" refer to stationery, teaching aids, toys for infants, specimens, models, slices, various software for learning, laboratory vessels and reagents, students´ clothes (including shoes and caps) and schoolbags used by schools and kindergartens mentioned in the Interim Measure Concerning Import-duty Exemption to Poverty-relief and Charity Donation Materials for teaching and used by students.

e. Instruments directly for environmental protection refer specifically to environmental protection system, air quality and pollution source gas monitoring instruments and treatment equipment, environmental water quality and sewage monitoring and treatment equipment, environmental pollution emergency monitoring instruments, solid waste monitoring instruments and disposal equipment, radiation protection and electromagnetic radiation monitoring instruments and equipment, ecological protection monitoring instruments and equipment, noise and vibration monitoring instruments and universal laboratory analytic instruments and equipment.

f. Other materials approved by the State Council directly for poverty alleviation and charities.

The above materials don't include 20 kinds of commodities, vehicles, productive equipment, productive raw materials and semi-finished products whose reduction of and exemption from duties are stopped by the state.

Donated materials shall be new products and shall not contain prohibited articles which endanger environment, public health and social morality and are used for political penetration.

(3) This collection and exemption nature is not applicable to:

a.Materials donated free of charge, the code of the collection and exemption nature for which is "201".

b.Articles, equipment and production equipment for the disabled, the code of the collection and exemption nature for which is "412".

## ● Imported AIDS virus drugs

Imported anti-AIDS drugs refers to the Ministry of Health commissioned by the import of anti-HIV drugs free of import tariffs and import value-added tax policy

The code of this collection and exemption nature is "803" and the shortened form of it is "anti AIDS drugs "

## ● Enjoy the preferential import tax policies of imported seed (seedling), animal (avian), fish (seedlings) and a wildlife species source

Enjoy the preferential import tax policies of imported seed (seedling), animal (avian), fish (seedlings) and a wildlife provenance refers to according to the provisions of imported seed (seedling), animal (avian), fish (seedlings) and a wildlife species source of exemption of import value-added tax policy.

The code of this collection and exemption nature is "811" and the shortened

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form of it is "Seedling and breeding stock "

## ●中央储备粮油免征进口环节增值税政策

中央储备粮油免征进口环节增值税政策指对中储粮总公司及其子公司在免税进口额度范围内进口的粮油,予以免征进口环节增值税。

本征免性质代码"818",简称"中央储备粮油"。

## ● The central reserve grain and oil of exemption of import value-added tax policy

The central reserve grain and oilof exemption of import value-added tax policy refers to the Grain and oil reserves corporation and its subsidiaries in the duty-free import quota import of grain, to be exempt from vat.

The code of this collection and exemption nature is "818" and the shortened form of it is "The central reserve Grain and oil"

## ●进口科研教学用图书资料

**一、定义及代码**

进口科研教学用图书资料指根据规定对中国图书进出口(集团)总公司等7家图书进出口公司为科研单位、大专院校进口用于科教学的图书、文献、报刊及其他资料(包括只读光盘、缩微平片、胶卷、地球资料卫星照片、科技和教学声像制品)免征进口环节增值税。

本征免性质代码"819",简称"科教图书"。

**二、适用范围**

享受该项进口税收优惠政策的企业为中国图书进出口(集团)总公司及其具有独立法人资格的子公司、中国出版对外贸易总公司、北京中科进出口有限责任公司、中国科技资料进出口总公司和中国国际图书贸易集团有限公司等7家图书进出口公司。

## ● Import scientific research teaching Library information

**1.Definition and code**

Import scientific research teaching books according to provisions of the China Book Import and export (Group ) Corporation 7 Book Import and export company for scientific research units, universities and colleges are imported for teaching books, literature, the press and other information ( including CD-ROM, microfiche, microfilm, earth resources satellite photos, science and teaching audio-visual products shall be exempted from import link) value added tax.

The code of this collection and exemption nature is "819" and the shortened form of it is "Science books"

**2.Scope of application**

Enjoy the preferential import tax policies of enterprise for China Book Import and export (Group ) Corporation and has an independent legal personality of the company, the China National Publishing Industry Trading Corp, Beijing branch in the import and export of a limited liability company, information science and technology of China Import and Export Corporation and the China International Book Trading Corporation company 7 Books Import and export corporation.

## ●经核准的航空公司进口维修用航空器材

**一、定义及代码**

经核准的航空公司进口维修用航空器材是指经国务院批准,由民航总局确认的营运国际和港澳航线的国内航空公司进口的维修用航空器材。

本征免性质代码"888",简称"航材减免"。

**二、适用范围**

(一)本征免性质仅限经国务院批准,由民航总局确认的营运国际和港澳航线的国内航空公司。

(二)进口维修用航空器材限于甩于维修飞机机载设备及其零部件所进口的航空器材,以及维修飞机所必需的消耗材料,包括:

1.发动机及其零部件、附件。

2.辅助动力装置(APU)及其零部件、附件。

3.起落架及其零部件、附件。

4.其他飞机零部件、附件。

5.维修飞机所必需的润滑油、油漆。

6.上述设备、装置和附件送境外维修时所更换的零部件及附件。

进口维修用的飞机驾驶舱内的设备及其零部件,以及固定安装在飞机上且为飞行和载客、载货运输所必须的设备及其零部件(例如,飞机上的液晶显示屏、机上用照明灯具、飞机轮胎等),属于可享受进口税收优惠政策的商品范围。但移动式餐车等非固定安装在飞机上的物品不属于减税商品范围。

## ● Aviation supplies imported by approved airlines for maintenance

**1.Definition and code**

Aviation supplies imported by approved airlines for maintenance refer to aviation supplies imported for maintenance by domestic airlines which run international, Hong Kong and Macao routes with approval of the State Council and confirmation of CAAC.

The code of this collection and exemption nature is 888 and the shortened form of it is reduction and exemption for aviation supplies.

**2.Scope of application**

(1) This collection and exemption nature is only applicable to domestic airlines which run international, Hong Kong and Macao routes with approval of the State Council and confirmation of CAAC.

(2) Aviation supplies imported for maintenance are limited to those imported for maintenance of equipment carried by aeroplanes and consumables needed for maintenance of aeroplanes, including:

a.Engines and related spare parts, components and accessories.

b.Auxiliary power units and related spare parts, components and accessories.

c.Undercarriages and related spare parts, components and accessories.

d.Other spare parts, components and accessories of aeroplanes.

e.Lubricating oil and paint needed for maintenance of aeroplanes

f. Spare parts, components and accessories changed when the above equipment, devices and accessories are sent abroad for maintenance.

Equipment and related spare parts and components imported for maintenance of aircraft cockpits and equipment and related spare parts and components imported for mounting on aeroplanes which are necessary for carrying passengers and cargos (such as LCD, lighting and tyres) fall into the scope of commodities which enjoy the preferential import duty policy. But movable dining cars and other articles which are not mounted on aeroplanes don't fall into this scope.

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## ●国务院特准减免税的进出口货物

**一、定义及代码**

国务院特准减免税的进出口货物指经国务院特案批准予以减免税的进出口货物。

本征免性质代码“898”,简称“国批减免”。

**二、适用范围**

本征免性质仅限国务院特案批准予以减免税的特殊行业或进出口货物,如国家计划内进口的化肥、饲料、图书资料、种子(苗)、种畜(禽)、鱼苗和非盈利性种用野生动植物、航空公司进口或租赁的飞机等。

## ●例外减免税进出口货物

**一、定义及代码**

例外减免税进出口货物指无法归入以上各类列名征免性质的减免税进出口货物。

本征免性质代码“999”,简称“例外减免”。

**二、管理规定**

(一)按海关总署文件或通知的具体内容执行。

(二)减免税办理程序:

申请减免税的企业或单位持批准文件和其他有关单证,到所在地海关办理减免税审批手续。

海关核发“进出口货物征免税证明”,进出口地海关凭以办理货物的减免税手续。

## ● Duty-free imports and exports with special approval of the State Council

**1.Definition and code**

Duty-free imports and exports with special approval of the State Council refer to goods imported and exported duty-freely with special approval of the State Council.

This collection and exemption nature is "898" and the shortened form of it is "reduction and exemption with state approval".

**2.Scope of application**

This collection and exemption nature is only applicable to industries or imported and exported goods which are granted reduction of and exemption from duties specially by the State Council, such as chemical fertilizers, fodders, books and materials, seeds (seedlings), breeding stock (poultry), fries, non-profitable wild animals and plants for breeding and aeroplanes imported or leased by airlines.

## ● Goods whose import and export duties are reduced or exempted exceptionally

**1.Definition and code**

Goods whose import and export duties are reduced or exempted exceptionally refer to duty-free imports and exports which cannot be classified into any of the above-mentioned collection and exemption natures.

The code of this collection and exemption nature is "999" and the shortened form of it is "exceptional reduction and exemption".

**"2、Management regulations**

(1)According to the General Administration of Customs document or notice the specific content implementation.

(2)Tax reduction and exemption Handling procedures.

Tax relief for enterprises or units with the approval documents and other relevant documents, to the local customs for approval of duty reduction or exemption formalities.

"Exemption certificate for import and export goods" by the customs Issued, import and export customs with the tax reduction and exemption for goods.

# 征减免税方式代码表说明

征减免税方式是指进出口货物征税、减税、免税或特案处理的方式。

**一、征减免税方式的分类**

征减免税方式分为照章征税、折半征税、全免、特案减免、随征免性质、保证金、保证函、折半补税,各种方式分别用不同的代码标识。

**二、征减免税方式代码说明**

(一)照章征税

指对进出口货物依照法定税率计征各类税、费。代码“1”

(二)折半征税

指依照主管海关签发的《进出口货物征免税证明》或海关总署的通知,对进出口货物依照法定税率折半计征收税款。代码“2”

(三)全免

指依照主管海关签发的《进出口货物征免税证明》或其他有关规定,对进出口货物免征关税和增值税,但消费税是否免征依批文规定办理。代码“3”

# Table of Levy mode

Levy and exemption ways refer to levy, reduction and exemption of duties on imported and exported goods or treatments for special cases.

1. **Classification of levy modes**

Levy modes include levy taxation according to tax rules, duty reduction by half, exemption, exemption and reduction in special cases, of exemption nature, deposit, guarantee, overdue tax by half, Various ways of respectively different identification code.

2. **Explanation on the codes of Levy modes**

1. Levy taxation according to rules in force

Import and export goods should be levied according to lawful duty rate. The code is"1".

2. Duty reduction by half

It refers to the levy of tariff and value-added tax on import and export goods on half duty rate, but levy of excise according to rules. The code is"2".

3. Exemption

It refers to the exemption of tariff and value-added tax on import and export goods but whether or not tax levy excise according to the *Tax Levy and Exemption Certificate of the Customs of the People's Republic of China* issued by the Customs in charge or notices issued by Custom of the People's Republic of China. The code

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(四)特案减免

指依照主管海关签发的《进出口货物征免税证明》或其他有关规定的税率或完税价计征关税、增值税和消费税。代码“4”。

(五)随征免性质

用于特定监管方式进出口的货物按特殊计税公式或税率计征关税、增值税和消费税。代码“5”。

(六)保证金

经海关准予担保放行的货物收取保证金。代码“6”。

(七)保证函

经海关准予担保放行的货物凭保函办理。代码“7”。

is"3".

4. Reduction and exemption in special cases

Refer to calculation and collection of duties, VAT and consumption tax according to the Certificate of Levy and Exemption of Duties on Imported and Exported Goods issued by the competent customs office or other relevant tariff rates or duty-paid prices. The code is “4”.

5. Levy taxation on goods of exemption nature

Used to calculate and levy customs duties, VAT and consumption tax on goods imported and exported in special regulatory ways according to special tax formulas or tax rates.The code is “5”.

6. Deposit

Collect security deposits for goods that can be cleared by the Customs with securities. The code is “6”.

7. Guarantee

Handle goods that can be cleared by the Customs with securities against letters of guarantee.The code is “7”.

## 运输方式代码表说明

**一、定义**

运输方式包括实际运输方式和海关规定的特殊运输方式,前者指货物实际进出境的运输方式,按进出境所使用的运输工具分类;后者指货物无实际进出境的运输方式,按货物在境内的流向分类。

**二、运输方式分类说明**

(一)水路运输:代码“2”,指利用船舶在国内外港口之间,通过固定的航区和航线进行货物运输的一种方式。

(二)铁路运输:代码“3”,指利用铁路承担进出口货物运输的一种方式。

(三)公路运输:代码“4”,指利用汽车承担进出口货物运输的一种方式。

(四)航空运输:代码“5”,指利用航空器承运进出口货物的一种方式。

(五)邮件运输:代码“6”,指通过邮局寄运货物进出口的一种方式。

(六)其他运输:代码“9”,除上述几种运输方式以外的货物进出口运输方式。

包括电缆、电网、管道(包括输油、输水管道)、输送带、人力、驮畜等。

(七)用于标志境内进出和退回保税区或保税仓库等区域的运输方式代码如下:

1.境内非保税区运入保税区货物和保税区退区货物,填报“非保税区”(代码 0);

2.境内存入出口监管仓库和出口监管仓库退仓货物,填报“监管仓库”(代码 1);

3.保税区运往境内非保税区货物,填报“保税区”(代码 7);

4.保税仓库转内销货物,填报“保税仓库”(代码 8);

5.境内运入深港西部通道港方口岸区的货物,填报“边境特殊海关作业区”(代码 H);

6.从境内保税物流中心外运入中心或从中心运往境内中心外的货物,填报“物流中心”(代码 W);

## Code table of Mode of Transport

1. **Definition**

Mode of transport refers to the categorizations of means of transportation when goods cross borders. It includes non-bonded area, supervised warehouse, by sea, by rail, by road, by air, bonded area by post, bonded warehouse and others, ten categories in all.

2. **Explanation on the categorization of mode of transport**

(1)By sea: it refers to the mode of transportation of goods by means of fixed sailing areas and courses between ports home and abroad

(2)By rail: it refers to the mode of transportation of goods by means of railways.

(3)By road: it refers to the mode of transportation of goods by means of trucks.

(4)By air: it refers to the mode of transportation of import and export goods by means of aircrafts.

(5)By post: it refers to the mode of transportation of import and export goods by mailing through the post office.

(6)Other modes of transport: it refers to the other modes of transportation of import and export goods except the ones above mentioned.

Include cables, grids, pipelines (including oil and water pipelines), conveyance belts, manpower, beasts of burden, etc.

(7)Used for marking within borders import and export ,returned to bonded zone or bonded warehouse of code of mode of transport as follows:

a. Fill “non-bonded zone” (code 0) for goods transported from domestic non-bonded zones into bonded zones and goods returned from bonded zones;

b. Fill “warehouse under surveillance” (code 1) for goods transported from non-bonded zones into warehouses under export surveillance and goods returned from warehouses under export surveillance;

c. Fill “bonded zone” (code 7) for goods transported into domestic non-bonded zones;

d. Fill “bonded warehouse” (code 8) for goods to be sold domestically in bonded warehouses;

e. Fill “special customs operation area in the border” (code H) for goods transported from the inland to the Hong Kong port of the Shenzhen-Hong Kong West Passage.

f. Fill “logistics center” (code W) for goods transported from outside domestic bonded logistics centers into the centers or vice versa;

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7.从境内运入园区或从园区运往境内的货物,填报“物流园区”(代码 X);

8.从保税港区(不包括直通港区)运往区外和区外运入保税港区的货物。填报“保税港区”(代码 Y)

9.出口加工区:代码“Z”,指出口加工区运往境内加工区外和区外运入出口加工区的货物。

g. Fill “logistics park” (code X) for goods transported from outside domestic bonded logistics parks into the parks or vice versa;

h.Fill“Bonded Port zone”(code Y) for goods transport from outside domestic bonded prots into ports(excluding direct ports) and goods transported outside from the ports.

i.Export processing zones code"Z" refer to export processing zones to the domestic processing zone and zone carried into export processing zone goods.

## 关区代码表说明

一、关区代码表用于填报进出口报关单的进出口口岸海关的名称。

《关区代码表》由两部分组成,即关区代码和关区名称。

关区代码由四位数字组成,前两位采用海关统计的直属海关关别代码,后两位为隶属海关的代码。

关区名称即各口岸海关中文名称。

二、使用关区代码时应注意的问题。

代码表中只有直属海关关别和代码的,可以填报直属海关名称和代码(见例 1);如果有隶属海关关别和代码时,必须填报隶属海关关别和代码(见例 2)。

例 1:在太原海关办理货物进出口报关手续,本栏目可填报“太原海关”,代码“0500”。

例 2:在上海浦江海关办理货物进出口报关手续,本栏目不得填报“上海海关”,代码“2200”,必须填报“上海浦江海关”、代码“2201”。

## Code Table of Mainland Customs Port

1. Code Table of Mainland Customs Port is used for filling in the names of the customs ports in Customs Declaration Form.

Code Table of Mainland Customs Port consists of two parts, one is code of customs port and the other is name of customs port.

Code of customs port consists of a figure of four digits, the first two of which regards the code for the direct customs port in customs statistics; the second two of which regards the code for the subject customs.

Name of customs port is the Chinese name of the customs port.

2. Points worth attention regarding the use of codes of customs ports.

Filling the Code Table on Mainland Customs Port, if there is only direct customs port, only the name and code of the direct customs port is required (see Sample 1); if there is only subject customs port, only the name and code of the subject customs port required (see Sample 2)。

Sample 1: at Taiyuan Customhouse,“太原海关”, Code “0500” is sufficient in import and export declaration procedures.

Sample 2: at Shanghai Pujiang Customhouse, “上海海关”,Code“2200” is insufficient thus prohibited. “上海浦江海关”, Code“2201” is required.

## 国内地区代码表说明

一、国内地区代码表用于填报进出口报关单的境内目的地和境内货源地。

国内地区代码由 5 位数构成,1 至 4 位数为行政区划代码,其中第 1、2 位数表示省(自治区、直辖市);第 3、4 位数表示省辖市(地区、省直辖行政单位)、包括省会城市、计划单列城市,沿海开放城市。

国内地区代码第 5 位数为省辖市(地区、省直辖行政单位)经济区划代码:

“1”表示经济特区;

“2”表示经济技术开发区:(包括上海浦东新区、海南洋浦经济开发区);

“3”表示高新技术开发区;

“4”表示保税区;

“5”出口加工区;

“6”保税港区;

“7”保税物流园区

“9”其他地区。

## Code Table of Mainland District

1. Code Table on Mainland District is used for filling in the domestic destination and domestic origin of goods in the Customs Declaration Form.

Mainland district code consists of a figure of five digits. The first four is the administrative district code of where the company is situated. Among them, the first and second digits represent province (municipality and autonomous region); the third and fourth ones represent cities of province (district, administrative units under direct government of the province) 、cities、separate planning cities、coastal cities open to the outside world. The code used is in accordance to the national standards.

The fifth digits in domestic area codes are the economic division codes of cities directly under provinces (regions and administrative units directly under provinces):

“1” represents special economic zone;

“2” represents economic and technological development district;

“3” represents high technology development district;

“4” represents bonded area;

“5”represents export processing zones;

“6”represents bonded port;

“7”represents bornded logistics zones;

“9” represents others except the ones above mentioned.

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# 结汇方式代码表说明

**一、定义**

结汇方式是出口货物发货人或其代理通过银行收结外汇的方式。

**二、《结汇方式代码表》结构及说明**

(一)《结汇方式代码表》由两部分组成,即结汇方式代码和结汇方式名称。

(二)结汇方式代码分为汇付、托收、信用证和其他。

1.汇付包括:

(1)信汇:买方将货款交给进口地银行,由银行开具付款委托书,邮寄出口地银行,委托其向卖方付款。代码"1"

(2)电汇:进口地银行应买方申请,直接用电报发出付款委托书,委托出口地银行向卖方付款。代码"2"

(3)票汇:买方向进口地银行购买银行汇票径寄卖方,由卖方或其指定的人持票向出口地有关银行取款。代码"3"

汇付从时间上分预付和后付。预付即卖方装运货物前,买方先将货款汇结卖方;后付即卖方先交货,在买方收到货物或单据后才汇付货款。

2.托收包括:

(1)付款交单(D/P):指卖方托收时指示托收行,只有在买方付清货款时才交出单据。代码"4"

(2)承兑交单(D/A):指买方承兑汇票后即可取得单据,提取货物,待汇票到期时才付货款。代码"5"

3.信用证(L/C):信用证是银行在买卖双方之间保证付款的凭证。银行根据买方的申请书,向卖方开出保证付款的信用证,即只要卖方提交符合信用证要求的单据,银行就保证付款。代码"6"

4.先出后结:代码"7"

5.先结后出:代码"8"

6.其他:指除上述以外的结汇方式。代码"9"

# Code Table of Mode of Foreign Exchange Collection

1. **Definition**

Mode of foreign exchange collection refers to the ways for the goods shipper or its agent to get foreign exchange through banks

2. **Structure of and explanation about Code Table of Mode of Foreign Exchange Collection**

(1) Code Table of Mode of Foreign Exchange Collection consists of two parts: the code for mode of foreign exchange collection and the designation for mode of foreign exchange collection.

(2) The code for mode of foreign exchange collection includes remittance, collection, letter of credit and others.

a.Remittance includes:

(a) Mail transfer: the buyer sends money to a bank in the import country. The bank opens a payment order and mails it to the relevant bank in the export country, consigning the latter to pay the seller.

(b) Telegraphic transfer: the buyer applies to a bank in the import country and telegraphs the payment order and consigns the relevant bank in the export country to pay the seller.

(c) Demand draft: the buyer purchases bank draft in a bank in the import country and mails it to the seller. The seller or the one appointed by the seller that holds the bank draft withdraws money from the relevant bank in the export country.

Temporally speaking, remittance includes advance payment and deferred payment. Advance payment is to pay the seller through remittance before the seller ships the goods; deferred payment is that the seller ships goods first before getting paid and the buyer pays after receiving the goods or the receipt

b.Collection includes:

(a) Documents against payment (D/P): upon the direction of the seller, the collection bank gives the documents to the buyer only if the purchaser pays off.

(b) Documents against acceptance (D/A): upon acceptance the buyer gets the documents to pick up goods and pays off when the acceptance is due.

c. Letter of Credit (L/C): letter of credit is a payment warrant made by a bank between the buyer and the seller. Upon the request of the buyer, the bank opens a letter of credit to the seller to assure payment. Once the seller submits the required documents for L/C, the bank will assure payment.

d.Settlement after export.

e.Settlement before export.

f. Other: other means of foreign exchange collection except the one mentioned above.

# 监管证件代码表说明

**一、定义**

监管证件名称代码是海关依据我国外贸法律、法规及规章,为便于实施计算机系统管理和便捷通关需求,对实行进出口许可证件管理的货物在海关管理环节须验核的各种进出口许可证件的分类标识。其总和称为监管证件名称代码表。

**二、《监管证件名称代码表》结构**

《监管证件名称代码表》由两部分组成,即监管证件代码和监管证件名称。例如:代码"1",为进口许可证,如果某一商品编号后注有监管证件"1",则说明在一般贸易项下进口该种商品需申领进口许可证。

**三、监管证件名称代码说明**

# Code Table of the Licensed

**1.Definition**

Code for the Licensed refers to the categorization, according to relevant customs laws, rules and regulations, of all kinds of import and export licenses which need to be checked in customs management procedures regarding the goods which require import and export licenses, for the purpose of computer system management and efficient customs clearance.

**2. The structure of Code Table of the Licensed**

Code Table on Licensed consists of two parts: the code for the licensed and the designation for the licensed.

**3.Explanations about the codes and designations of the licensed.**

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（一）代码“1”——进口许可证：指商务部配额许可证事务局或其授权机关签发的进口许可证。

（二）代码“2”——两用物项和技术进口许可证：指列入《两用物项和技术进口许可证管理目录》的商品，进口时由商务部签发的《两用物项和技术进口许可证》。

（三）代码“3”——两用物项和技术出口许可证：根据商务部会同海关总署联合发布《敏感物项和技术出口许可证暂行管理办法》及《敏感物项和技术出口许可证管理目录》，凭商务部签发的敏感物项和技术出口批复到商务部授权的发证机构领取敏感物项和技术出口许可证。

（四）代码“4”——出口许可证：指商务部配额许可证事务局或其授权机关签发的出口许可证。

（五）代码“6”——旧机电产品禁止进口：商品编码后有此代码的商品，其旧品禁止进口。

（六）代码“7”——自动进口许可证或重要工业品证明：指进口商品实行自动进口许可管理，由商务部及其授权机构按责分工签发自动进口许可证。

（七）代码“8”——禁止出口商品：指国务院授权商务部门会同有关部门，依照《中华人民共和国对外贸易法》等有关法律法规，制定、调整并公布的禁止出口货物目录所列商品。商品编码后有此代码的商品禁止出口。

（八）代码“9”——禁止进口商品：指国务院授权对商务部门会同有关部门，依照《中华人民共和国对外贸易法》等有关法律法规，制定、调整并公布的禁止进口货物目录所列商品。商品编码后有此代码的商品禁止进口。

（九）代码“A”——入境货物通关单：指国家质量监督检验检疫机构根据《中华人民共和国进出口商品检验法》、《中华人民共和国动植物检疫法》和《中华人民共和国食品卫生法》等有关法律、法规，对列入《出入境检验检疫机构实施检验检疫的进出境商品目录》的进口商品签发的入境货物通关单。

（十）代码“B”——出境货物通关单：指国家质量监督检验检疫机构根据《中华人民共和国进出口商品检验法》、《中华人民共和国动植物检疫法》和《中华人民共和国食品卫生法》等有关法律、法规，对列入《出入境检验检疫机构实施检验检疫的进出境商品目录》的出口商品签发的出境货物通关单。

（十一）代码“D”——出/入境货物通关单：为履行我国国际义务，制止“冲突钻石”非法交易，国家质检总局、海关总署等六部委联合发布2002年第132号公告，对毛坯钻石进出口实施管理，毛坯钻石进出口时，授权检验检疫机构签发出/入境货物通关单。

（十二）代码“E”——濒危物种允许出口证明书：指根据《中华人民共和国野生动物保护法》及相关法律法规，对列入《国家重点保护野生动物名录》的货物，出口时由国家濒危物种进出口管理办公室或其办事机构签发的濒危物种出口允许证。

（1）Code “1”—— Import License：Import License issued by Quota Licensing Bureau of the Ministry of Commerce or its authorized departments.

（2）Code“2”—— Import License for Dual-use Items and Technologies：Import License for Dual-use Items and Technologies issued by the Ministry of Commerce for importing items listed in the List of Import License for Dual-use Items and Technologies Management.

（3）Code “3”—dual-use item and technical export license：get the license for export of sensitive items and technologies from the licensing body authorized by the Ministry of Commerce with the letter of the ministry approving export of sensitive items and technologies according to the Tentative Measures for Management of License for Export of Sensitive Items and Technologies and the Catalogue for Management of License for Export of Sensitive Items and Technologies published jointly by the Ministry of Commerce and the General Administration of Customs.

（4）Code“4”—— Export License：Export license issued by Quota Licensing Bureau of the Ministry of Commerce or its authorized departments.

（5）Code“6”—— used electro-mechanical products import prohibited：the importing of used electro-mechanical products with this code at the end of its code of goods is prohibited.

（6）Code“7”——Automatic Import License：Importing products are under automatic import license management. The license is issued by the Ministry of Commerce.

（7）Code“8”——export forbidden items：It refers to all the listed items in the export forbidden items list regulated and declared by commerce department and relevant departments authorized by State Department in accordance with such relevant laws and regulations as *Foreign Trade Law of People's Republic of China*. Products with this code are prohibited to be exported.

（8）Code“9”—— import forbidden items：It refers to all the listed items in the import forbidden items list regulated and declared by commerce department and relevant departments authorized by State Department in accordance with such relevant laws and regulations as *Foreign Trade Law of People's Republic of China*. Products with this code are prohibited to be imported.

（9）Code “A”—— Customs Clearance of Entry Commodities：It refers to the Customs Clearance of Entry Commodities issued by the administrations of quality supervision, inspection and quarantine for commodities listed in the List of Entry-Exit Commodities under Quality Supervision, Inspection and Quarantine in accordance with such relevant laws and regulations as *Law of the P.R.C. on Import and Export Commodity Inspection*, *Law of the P. R. C. on Animal and Plant Quarantine*, and *Food Hygiene Law of the People's Republic of China*

（10）Code “B”—— Customs Clearance of Exit Commodities：It refers to the Customs Clearance of Exit Commodities issued by the administrations of quality supervision, inspection and quarantine for commodities listed in the List of Entry-Exit Commodities under Quality Supervision, Inspection and Quarantine in accordance with such relevant laws and regulations as *Law of the P.R.C. on Import and Export Commodity Inspection*, *Law of the P.R.C. on Animal and Plant Quarantine*, and *Food Hygiene Law of the People's Republic of China*.

（11）Code “D”——Customs Clearance of Entry/Exit Commodities：In order to fulfill our international obligations and to prevent illegal “conflict diamonds” transaction, six departments including State Quality Inspection and Quarantine Bureau and the Custom of the P. R. C. issued Notice No. 132 in 2002 to implement rough diamond import management. Customs Clearance of Entry/Exit Commodities is issued by authorized inspection and quarantine institutes for importing and exporting rough diamonds.

（12）Code “E”—— export permit for endangered wild animals：it refers to the export permit for endangered wild animals issued by the administrative bureau of the Import and Export of Endangered Wild Animals or by other relevant administrative bureaus for exporting items listed in the List of Import/Export Animals and Plants in accordance with *Law of the People's Republic of China on the Protection*

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(十三)代码"F"——濒危物种允许进口证明书:指根据《中华人民共和国野生动物保护法》及相关法律法规,对列入《国家重点保护野生动物名录》的货物,进口时由国家濒危物种进出口管理办公室或其办事机构签发的濒危物种允许进口证明书。

(十四)代码"G"——易制毒化学品定向出口许可证:指列入《向特定国家(地区)出口易制毒化学品管理目录》的商品,向特定国家出口时由商务部签发《易制毒化学品定向出口许可证》。

(十五)代码"I"——精神药物进(出)口准许证:根据《中华人民共和国药品管理法》和国务院《精神药品管理办法》及相关法律法规,国家对精神药品的进(出)口实行进(出)口准许证管理制度。对列入"精神药品管制品种目录"的商品,国家药品监督管理局核发《精神药品进(出)口准许证》或《携带麻醉药品、精神药品证明》。

(十六)代码"J"——黄金及其制品进出口准许可证或批件:指根据《中华人民共和国金银管理条例》及相关法律法规,对进出口黄金及其制品,由中国人民银行签发的准许进出境证件。

(十七)代码"L"——药品进(出)口准许证:根据《中华人民共和国反兴奋条例》,国家食品监督管理部门依法对列入兴奋剂目录的蛋白同化制剂、肽类激素等供医疗用的兴奋剂实施进出口管理,签发准予进(出)口的许可证件。

(十八)代码"M"——密码产品和设备进口许可证:根据《商用密码管理条例》,对列入《密码产品和含有密码技术的设备进口管理目录》的商品,由国家密码管理局签发进口许可证件。

(十九)代码"O"——自动进口许可证(新旧机电产品):根据商务部、海关总署、国家质检总局2001年第10号令《机电产品进口管理办法》和《机电产品自动进口许可管理实施细则》,进口实行自动进口许可管理的机电产品,进口单位应当在办理海关报关手续前,向商务部或地方外经贸主管机构、部门机电办申领自动进口许可证。

(二十)代码"P"——进口废物批准证书:根据《中华人民共和国固体废物污染环境防治法》和《废物进口环境保护管理暂行规定》及相关法律法规,对列入《国家限制进口的可用作原料的废物目录》的进品商品,由国家环保总局签发固体废物进口许可证。

(二十一)代码"Q"——进口药品通关单:根据《中华人民共和国药品管理法》及相关法律法规,对列入《进口药品管理目录》的药品,国家食品药品监督管理局及其授权机构签发进口药品通关单。

(二十二)代码"R"——进口兽药通关单:根据《兽药管理条例》,农业部或兽药进口口岸所在地省级人民政府兽医行政管理部门对列入《进口兽药管理目录》的进口兽

*of Wildlife* and other relevant rules and regulations.

(13) Code "F"—— Import permit for endangered wild animals: it refers to the import permit for endangered wild animals issued by the administrative bureau of the Import and Export of Endangered Wild Animals or by other relevant administrative bureaus for exporting items listed in the List of Import/Export Animals and Plants in accordance with *Law of the People's Republic of China on the Protection of Wildlife* and other relevant rules and regulations.

(14) Code "G" ——Toxic Chemicals Directional License: It refers to the Toxic Chemicals Directional License issued by the Ministry of Commerce allowing exporting to appointed countries items listed in the List of Toxic Chemicals Management to be exported to appointed countries or regions.

(15) Code "I"—— Psychotropic drug import and export license: according to *Pharmaceutical Administration Law of the People's Republic of China* and *Management Regulations on Psychotropic Drug*issued by the State Council and other relevant laws and regulations, Psychotropic drug import and export is under licensed management. For the items listed in the List of Controlled Psychotropic Drug, *Psychotropic Drug Import and Export License* or Certificate for holding anesthesia and psychotropic drugs issued by State Drug Administration is required.

(16) Code "J"—— Gold product export license or the approval of import issued by the People's Bank of China: according to Regulations of the People's Republic of China on the Control of Gold and Silver and other relevant laws and regulations, the importing and exporting of gold and gold products requires the approvals issued by the People's Bank of China.

(17) Code "L"—drug import (export) license: the State Food and Drug Administration controls anabolic agents, peptide hormones and other stimulants for medical use according to the Anti-Doping Regulations of the PRC and issues the import (export) license.

(18) Code "M"— import license for products and equipment: the State Encryption Administration issues the import license for commodities listed in the Catalogue for Management of Import of Encryption Products and Equipment Containing Cryptography according to the Management Regulations on Commercial Codes.

(19) Code "O"—automatic import license (new and old mechanical and electrical products): according to the Measures for Management of Mechanical and Electrical Products (Decree 10, 2001) and the Implementation Rules on Management of Automatic Import Licensing of Mechanical and Electrical Products published by the Ministry of Commerce, the General Administration of Customs and the General Administration of Quality Supervision, Inspection and Quarantine, import units shall apply to the Ministry of Commerce or local foreign economic and trade authorities or departmental mechanical and electrical offices for the automatic import license to import mechanical and electrical products under automatic import licensing management before declaring them to the Customs.

(20) Code "P"——Certificate of approval for import of wastes: according to law of the People's Republic of China on the Prevention and contrd of Environmental pdlution by Soild Wastes and Temporary Management Regulation on the Protection of Environmental.Pollution by Imported Wastes and other relevant laws and regulations, for imported items listed in the List of Restricted Waste Import used as Materials and in the List of Waste Import Used as Materials undoer Automatil Import license Management, Waste import license issued by the Sate Environmental Protection Administration is repuired.

(21) Code "Q"——drug import customs clearance: according to *Pharmaceutical Administration Law of the People's Republic of China* and other relevant laws and regulations. For drugs listed in the List of Drug Import Management to be imported, Drug Import Customs Clearance issued by the State Drug Administration or the authorized bureaus is required.

(22) Code "R"— customs clearance form for imported veterinary drugs: according to the Regulations on Veterinary Drugs, the Ministry of Agriculture or veterinary administrations of provincial people's governments in charge of the port

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药实施监督管理,签发准予进口的许可证件。

(二十三)代码"S"——进出口农药登记证明:根据《农药管理条例》及有关法律法规,《中华人民共和国进出口农药登记证明管理名录》和《中华人民共和国进出口列入事先知情同意程序(PIC)农药登记证明管理名录》的商品,进出口时,农业部签发进出口农药登记证明。

(二十四)代码"T"——银行调运外币现钞进出境许可证:指国家外汇管理局和中国人民银行根据《银行调运外币现钞进出境管理规定》等法律、法规,对允许进出境的外币和人民币现钞签发的许可证件。

(二十五)代码"U"——合法捕捞产品通关证明:进口"实施合法捕捞证明的水产品清单"所列的鱼类,由农业部签发"合法捕捞产品通关证明"。

(二十六)代码"W"——麻醉药品进出口准许证:根据《中华人民共和国药品管理法》和国务院《麻醉药品管理办法》及相关法律法规,国家对麻醉药品的进(出)口实行进(出)口准许证管理制度。对列入"麻醉药品管制品种目录"的商品,国家食品药品监督管理局核发《麻醉药品进(出)口准许证》、或《携带麻醉药品、精神药品证明》。

(二十七)代码"X"——有毒化学品环境管理放行通知单:指列入《中国严格限制的有毒化学品名录》的进出口化学品,由国家环境保护部签发的放行通知单。

(二十八)代码"Y"——原产地证明:是指受惠国政府指定部门签发的证明该货物原产于该国的证明文书。

(二十九)代码"Z"——进口音像制品批准单或节目提取单:指国家实行进口管理的音像制品,由文化部签发的《文化部进口音像制品批准单》或广播电影电视总局及其授权部门签发的《进口广播电影电视节目带(片)提取单》。

(三十)代码"e"——关税配额外优惠关税税率进口棉花配额证:指对于一定数量的关税配额外报关进口的棉花,按"暂定优惠关税税率"征收进口关税,由国家发展改革委授权机构出具《关税配额外优惠关税税率进口棉花配额证》。

(三十一)代码"q"——国别关税配额证明:进口原产于新西兰并享受协定税率的羊毛或毛条时,应单独向海关申报,并按照海关总署令第175号规定提交原产地证明文件和商务部及其授权机构签发的在备注栏注明"新西兰羊毛、毛条国别配额"字样的《农产品进口关税配额证》,该证简称"国别关税配额证明"。

(三十二)代码"t"——关税配额证明:是指列入实施《关税配额目录》的商品,进口时由商务部签发《关税配额证明》。

(三十三)代码"v"——自动进口许可证(加工贸易):适用于加工贸易方式下自动进口许可证管理的商品。

(三十四)代码"x"——出口许可证(加工贸易):适用于加工贸易方式下出口许可证管理的商品。

(三十五)代码"y"——出口许可证:边境小额贸易项下需凭出口许可证办理有关手续。

where veterinary drugs are imported supervises and manages import of veterinary drugs listed in the Catalogue for Management of Imported Drugs and issues the import license.

(23) Code "S"——pesticide import registration certificate: According to Management Regulations of Pesticides and other relevant laws and regulations, the import and export of items, listed in the List of Import/Export Pesticides Registration Certificate Management of P.R. C. and in the List of Import/Export Pesticides listed in PIC for registration certificate management, require registration certificate of import and export pesticides issued by the Ministry of Agriculture.

(24) Code "T"—— license for bank transfer of cash across borders: it refers to the approval of cash transfer across borders issued by the State Administration of Foreign Exchange and the People's Bank of China according to Management Regulations on bank transfer of cash across borders and other relevant laws and regulations.

(25) Code "U"——Legal fishing products clearance certificate: import implementation "legal fishing clearance aquatic product list" listed in fishes by the Minstry of Agriculture of the people's Republic

(26) Code "W"——license for import and export of narcotic drugs: According to *Pharmaceutical Administration Law of the People's Republic of China*, *Management Regulations on Narcotic Drugs* and other relevant laws and regulations, narcotic drugs are under import and export licensed management. The import and export of items listed in the List of Controlled Narcotic Drugs require Narcotic drugs Import and Export License or certificate of holding narcotic and psychotropic drugs issued by the State Drug Administration.

(27) Code "X"—— release notice of import/export of toxic chemicals: The import and export of chemicals listed in the List of Toxic Chemicals Banned or Severely Restricted in People's Republic of China require release notice issued by the State Environmental Protection Administration.

(28) Code "Y"—the certificate of origin refers to the certificate issued by the department designated by a beneficiary government proving the goods are made in the country.

(29) Code "Z"—— audio-visual product import approval or program deliver order: It refers to the audio-visual product import approval issued by the Ministry of Culture or the delivery order of broadcasting, film and television program tapes and video import issued by

(30) Code "e"—— quota certificate for cotton import beyond tariff quota to enjoy preferential duties: It refers to the import quota certificate for cotton beyond tariff quota with preferential duties issued by institutions authorized by National Development and Reform Commission for certain amount of cotton imports beyond tariff rate quota to enjoy preferential duties.

(31) Code "q"-- country-specific tariff quota certificate: declare to the Customs separately, submit the certificate of origin according to the Regulation No. 175 of the General Administration of Customs and fill the words "New Zealand wool and country-specific top quota" in the remark column of the import tariff quota permit for agricultural products (abbreviated to "country-specific tariff quota certificate") issued by the Ministry of Commerce and its authorized agency when importing wool or tops that are originated in New Zealand and enjoy agreement rates.

(32) Code "t"—— tariff rate quota certificate: It refers to the Tariff Rate Quota Certificate issued by the Ministry of Commerce for items listed in the List of Tariff Rate Quota to be imported.

(33) Code "v"—automatic import license (processing trade): applicable to commodities subject to automatic import licensing in processing trade.

(34) Code "x"—— export license: Applicable to goods of under export license management

(35) Code "y"—— export license: Export License is required for procedures of petty trade in the border areas.

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# 用途代码说明

**一、定义**

指进口货物的实际用途，以此对征免税和监管条件进行辅助检查和处理。

**二、用途分类代码及说明**

（一）外贸自营内销：代码“01”，指有外贸进出口经营权的企业，在其经营范围内以正常方式成交的进口货物。

（二）特区内销：代码“02”，指特区内有外贸进出口经营权的企业在其经营范围内进口在特区内销售的货物。

（三）其他内销：代码“03”，指进料加工转内销部分、来料加工转内销货物及外商投资企业进口供加工内销产品的料件。

（四）企业自用：代码：“04”，指进口供本单位（企业）自用的货物，如外商投资企业及特区内的企业、事业和机关单位进口自用的机器设备等。

（五）加工返销：代码：“05”，指来料加工、进料加工、补偿贸易和外商投资企业为履行产品出合同从国外进口料件，用于在国内加工后返销到境外。

（六）借用：代码“06”，指从境外租借进口，在规定的使用期满后退运出境外的进口货物，如租赁贸易进口货物。

（七）收保证金：代码“07”，指由担保人向海关缴纳现金的一种担保形式。

（八）免费提供：代码“08”，指免费提供的进口货物，如无偿援助、捐赠、礼品等进口货物。

（九）作价提供：代码“09”，指我方与外商签订合同（协议），规定由外商作价提供进口的货物，事后由我方支付或从我方出口货物款中或出口加工成品的加工费中扣除，如来料加工贸易进口设备等。

（十）货样、广告品：代码“10”，指进口专供订货参考的货物样品及用以宣传有关商品内容的广告宣传品。

（十一）其他：代码“11”，指用途代码表中未具体列名的其他用途。

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# 报关自动化系统常用代码表
# Common Codes for Automated Customs Declaration System (EDI)

## 监管方式代码表
Codes for Customs Procedures (Modes of International Trade)

| 监管方式代码 Code | 监管方式简称 | 监管方式全称 | Customs Procedures (Modes of International Trade) |
|---|---|---|---|
| 0110 | 一般贸易 | 一般贸易 | Normal transaction (Lateral import/export by entitled legal person) |
| 0130 | 易货贸易 | 易货贸易 | Barter trade |
| 0139 | 旅游购物商品 | 用于旅游者5万美元以下的出口小批量订货 | Exportation of tourist commodities on an order not more than USD50,000 |
| 0200 | 料件销毁 | 加工贸易料件、残次品(折料)销毁 | Processing and international trade, incomplete destroyed fold (material) |
| 0214 | 来料加工 | 来料加工装配贸易进口料件及加工出口货物 | Inward processing/assembling with supplied materials/components |
| 0245 | 来料料件内销 | 来料加工料件转内销 | Supplied materials/components for inward processing to be declared for home use |
| 0255 | 来料深加工 | 来料深加工结转货物 | To close and transfer accounts of supplied materials for supplementary processing |
| 0258 | 来料余料结转 | 来料加工余料结转 | To close and transfer accounts of surplus supplied materials |
| 0265 | 来料料件复出 | 来料加工复运出境的原进口料件 | Re-exportation of supplied materials/components in the same state |
| 0300 | 来料料件退换 | 来料加工料件退换 | Replacement of supplied materials/components |
| 0314 | 加工专用油 | 国营贸易企业代理来料加工企业进口柴油 | Diesel oil imported by state-run trading enterprises on behalf of processors on order with supplied materials |
| 0320 | 不作价设备 | 加工贸易外商提供的不作价进口设备 | Non-pricing equipment supplied for inward processing |
| 0345 | 来料成品减免 | 来料加工成品凭征免税证明转减免税 | Finished products with supplied materials to be declared for home use with "Certificate of Levy/Exemption of Customs Duties and Taxes" |
| 0400 | 边角料销毁 | 加工贸易边角料、副产品(按状态)销毁 | Processing trade leftover material, by-products (by state) |
| 0420 | 加工贸易设备 | 加工贸易项下外商提供的进口设备 | Importation of equipment for inward processing supplied at a fixed price |
| 0444 | 保区进料成品 | 按成品征税的保税区进料加工成品转内销货物 | Finished products processed in bonded warehouse zone with purchased materials to be declared for home use against payment Custom duties on the basis of finished products |
| 0445 | 保区来料成品 | 按成品征税的保税区来料加工成品转内销货物 | Finished products processed in bonded warehouse zone with supplied materials to be declared for home use against payment Custom duties on the basis of finished products |
| 0446 | 加工设备内销 | 加工贸易免税进口设备转内销 | Duty-free equipment imported for inward processing trade to be declared for home use |
| 0456 | 加工设备结转 | 加工贸易免税进口设备结转 | To close and transfer accounts of duty-free equipment supplied for inward processing trade |
| 0466 | 加工设备退运 | 加工贸易免税进口设备退运出境 | Sending back duty-free equipment supplied for inward processing trade |
| 0500 | 减免设备结转 | 用于监管年限内减免税设备的结转 | To close and transfer accounts of equipment bearing reduced Customs duties and taxes or be allowed conditional relief from duties and taxes within certain control duration |
| 0513 | 补偿贸易 | 补偿贸易 | Compensation trade |
| 0544 | 保区进料料件 | 按料件征税的保税区进料加工成品转内销货物 | Finished products processed in bonded warehouse zone with purchased materials to be declared for home use against payment Customs duties on the basis of materials |

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| 监管方式代码 Code | 监管方式简称 | 监管方式全称 | Customs Procedures (Modes of International Trade) |
|---|---|---|---|
| 0545 | 保区来料料件 | 按料件征税的保税区来料加工成品转内销货物 | Finished products processed in bonded warehouse zone with supplied materials to be declared for home use against payment Custom duties on the basis of materials |
| 0615 | 进料对口 | 进料加工(对口合同) | Inward processing with purchased materials under a reciprocal contract |
| 0642 | 进料以产顶进 | 进料加工成品以产顶进 | Finished products obtained from purchased materials imported for import substitution |
| 0644 | 进料料件内销 | 进料加工料件转内销 | Purchased materials for inward processing to be declared for home use |
| 0654 | 进料深加工 | 进料深加工结转货物 | To close and transfer accounts of purchased materials for supplementary processing |
| 0657 | 进料余料结转 | 进料加工余料结转 | To close and transfer accounts of surplus purchased materials |
| 0664 | 进料料件复出 | 进料加工复运出境的原进口料件 | Re-exportation of purchased materials for inward processing |
| 0700 | 进料料件退换 | 进料加工料件退换 | Replacement of purchased materials for inward processing |
| 0715 | 进料非对口 | 进料加工(非对口合同) | Inward processing with purchased materials under a non-reciprocal contract |
| 0744 | 进料成品减免 | 进料加工成品凭征免税证明转减免税 | Finished products with purchased materials to be declared for home use |
| 0815 | 低值辅料 | 低值辅料 | Low-value auxiliary materials |
| 0844 | 进料边角料内销 | 进料加工项下边角料转内销 | Leftover scraps of purchased materials for processing to be declared for home use |
| 0845 | 来料边角料内销 | 来料加工项下边角料转内销 | Leftover scraps of supplied materials for processing to be declared for home use |
| 0864 | 进料边角料复出 | 进料加工项下边角料复出口 | Re-exportation of leftover scraps of purchased materials for processing |
| 0865 | 来料边角料复出 | 来料加工项下边角料复出口 | Re-exportation of leftover scraps of supplied materials for processing |
| 1139 | 国轮油物料 | 中国籍运输工具境内添加的保税油料、物料 | Chinese transport means to be filled with bonded fuel |
| 1200 | 保税间货物 | 海关保税场所及保税区域之间往来的货物 | Goods transit between Customs bonded areas |
| 1215 | 保税工厂 | 保税工厂 | Inward processing in bonded factory with purchased materials |
| 1233 | 保税仓库货物 | 保税仓库进出境货物 | Entering and leaving bonded warehouse |
| 1234 | 保税区仓储转口 | 保税区进出境仓储转口货物 | Entering and leaving bonded warehouse zone |
| 1300 | 修理物品 | 进出境修理物品 | Articles to be imported/exported for repair |
| 1427 | 出料加工 | 出料加工 | Outward processing |
| 1500 | 租赁不满一年 | 租期不满一年的租赁贸易货物 | Leasing trade, lease term less than one year |
| 1523 | 租赁贸易 | 租期在一年及以上的租赁贸易货物 | Leasing trade, lease term one year or more |
| 1616 | 寄售代销 | 寄售、代销贸易 | Consignment trade |
| 1741 | 免税品 | 免税品 | Duty-free goods |
| 1831 | 外汇商品 | 免税外汇商品 | Duty-free foreign-currency goods |
| 2025 | 合资合作设备 | 合资合作企业作为投资进口设备物品 | Importation of equipment/articles purchased by Chinese-foreign equity joint ventures or Chinese-foreign contractual joint ventures |
| 2225 | 外资设备物品 | 外资企业作为投资进口的设备物品 | Importation of equipment/articles purchased by foreign wholly-owned enterprises |
| 2439 | 常驻机构公用 | 外国常驻机构进口办公用品 | Communal articles of foreign resident institutions |
| 2600 | 暂时进出货物 | 暂时进出口货物 | Temporary admission subject to re-exportation in the same state |
| 2700 | 展览品 | 进出境展览品 | Articles for exhibition |
| 2939 | 陈列样品 | 驻华商业机构不复运出口的进口陈列样品 | Samples for display keeping within the Customs territory |
| 3010 | 货样广告品 A | 有经营权单位进出口的货样广告品 | Commercial samples of advertising imported by authorized organizations |
| 3039 | 货样广告品 B | 无经营权单位进出口的货样广告品 | Commercial samples of advertising imported by non-authorized organizations |
| 3100 | 无代价抵偿 | 无代价抵偿进出口货物 | Free replacement goods |
| 3339 | 其他进出口免费 | 其他进出口免费提供货物 | Other free imports |
| 3410 | 承包工程进口 | 对外承包工程进口物资 | Importation of machines or equipments gained during undertaking contracted construction abroad |
| 3422 | 对外承包出口 | 对外承包工程出口物资 | Exports for undertaking contracted construction abroad |
| 3511 | 援助物资 | 国家和国际组织无偿援助物资 | Goods and materials rendered gratis by foreign governments or international organizations |

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| 监管方式代码 Code | 监管方式简称 | 监管方式全称 | Customs Procedures (Modes of International Trade) |
|---|---|---|---|
| 3611 | 无偿军援 | 无偿军援 | Free of charge military aid |
| 3612 | 捐赠物资 | 进出口捐赠物资 | Import and export donate goods and materials |
| 3910 | 军事装备 | 军事装备 | Military equipment |
| 4019 | 边境小额 | 边境小额贸易(边民互市贸易除外) | Petty frontier trade (other than frontier traffics) |
| 4039 | 对台小额 | 对台小额贸易 | Petty trade between the Mainland and Taiwan |
| 4139 | 对台小额商品交易市场 | 进入对台小额商品交易专用市场的货物 | The goods entered the thawan small commodities trading market |
| 4200 | 驻外机构运回 | 我驻外机构运回旧公用物品 | Re-importation of used articles of Chinese resident institutions abroad |
| 4239 | 驻外机构购进 | 我驻外机构境外购买运回国的公务用品 | Importation of communal articles purchased outside by Chinese resident institutions abroad |
| 4400 | 来料成品退换 | 来料加工成品退换 | Sending back finished products processed with supplied materials |
| 4500 | 直接退运 | 直接退运 | Outright sending back |
| 4539 | 进口溢误卸 | 进口溢卸、误卸货物 | Dutiable overlanded or mislanded goods |
| 4561 | 退运货物 | 因质量不符、延误交货等原因退运进出境货物 | Sending back goods not in accordance with the agreed specification, delayed delivery or due to other causes |
| 4600 | 进料成品退换 | 进料成品退换 | Sending back finished products obtained from purchased materials |
| 5000 | 料件进出区 | 料件进出海关特殊监管区域 | Materials and parts transported into and out of zones under special customs |
| 5010 | 特殊区域研发货物 | 海关特殊监管区域与境外之间进出的研发货物 | R&D goods transported between zones under special customs |
| 5014 | 区内来料加工 | 海关特殊监管区域与境外之间进出的来料加工货物 | goods processed with supplied materials and transported between zones under special customs |
| 5015 | 区内进料加工货物 | 海关特殊监管区域与境外之间进出的进料加工货物 | goods processed with imported materials and transported between zones under special customs |
| 5034 | 区内物流货物 | 海关特殊监管区域与境外之间进出的物流货物 | goods circulated between zones under special customs surveillance and overseas and apply to warehoused, allocated, distributed and transit goods imported or exported by enterprises in zones under special customs |
| 5100 | 成品进出区 | 成品进出海关特殊监管区域 | Finished goods in and out of the areas under special customs supervision |
| 5300 | 设备进出区 | 设备及物资进出海关特殊监管区域 | equipment and materials transported into or out of zones under special customs |
| 5335 | 境外设备进区 | 海关特殊监管区域从境外进口的设备及物资 | equipment and goods imported from overseas into zones under special customs |
| 5361 | 区内设备退运 | 海关特殊监管区域设备及物资退运境外 | equipment and goods returned overseas from zones under special customs surveillance and applies to equipment and goods returned by enterprises in zones under special customs |
| 6033 | 物流中心进出境货物 | 保税物流中心与境外之间进出仓储货物 | Import and export of storage goods by bonded center of commodities interflow |
| 9600 | 内贸货跨境运输 | 内贸货物跨境运输 | Cross-border transport for Internal goods |
| 9639 | 海关处理货物 | 海关变卖处理的超期未报货物,走私违规货物 | Customs sell goods which have not been declared within the time allowed, or which have involved in acts of smuggling or Customs offence |
| 9700 | 后续补税 | 无原始报关单的后续补税 | To recover Customs duties subsequently |
| 9739 | 其他贸易 | 其他贸易 | Other modes of trade |
| 9800 | 租赁征税 | 租赁期1年及以上的租赁贸易货物的租金 | Dutiable rental charge of leasing trade, lease term one year or more |
| 9839 | 留赠转卖物品 | 外交机构转售境内或国际活动留赠放弃特批货物 | Diplomatic institutions resell/Cultural or sports articles abandoned as donations in case of prior authority granted |
| 9900 | 其他 | 其他 | Other |

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## 征免性质代码表
## Codes for the Nature of Levy, Reduction and Exemption of Customs Duties and Taxes

| 征免性质代码 Code | 征免性质简称 | 征免性质全称 | Nature of Levy, Reduction and Exemption of Customs Duties and Taxes |
|---|---|---|---|
| 101 | 一般征税 | 一般征税进出口货物 | Levy Customs duties and taxes according to regulations |
| 118 | 整车征税 | 构成整车特征的汽车零部件纳税 | Pay taxes to automobile Components and parts Featuring Complete Vehicles |
| 119 | 零部件征税 | 不构成整车特征的汽车零部件纳税 | Pay taxes to not automobile components and parts featuring complete vehicles |
| 201 | 无偿援助 | 无偿援助进出口物资 | Aid provided free of charge |
| 299 | 其他法定 | 其他法定减免税进出口货物 | Other legal reduction and remission |
| 301 | 特定区域 | 特定区域进口自用物资及出口货物 | Goods imported into or exported out of designated areas |
| 307 | 保税区 | 保税区进口自用物资 | Imports intended to be used within bonded warehouse zone |
| 399 | 其他地区 | 其他执行特殊政策地区出口货物 | Reduction and remission according to incentive policy for particular areas |
| 401 | 科教用品 | 大专院校及科研机构进口科教用品 | Importation of educational and scientific materials |
| 402 | 示范平台用品 | | Demonstration platform |
| 403 | 技术改造 | 企业技术改造进口货物 | Imports for technical reform of enterprises |
| 405 | 科技开发用品 | 科学研究、技术开发机构进口科技开发用品 | Scientifie researches institutes and technical development imported technical development appliances |
| 406 | 重大项目 | 国家重大项目进口货物 | Imports for major projects of the state |
| 407 | 动漫用品 | 动漫开发生产用品 | Animation development and production Supplies |
| 408 | 重大技术装备 | 生产重大技术装备进口关键零部件及原材料 | key spare parts and raw materials for production of significant technical equipment and products |
| 409 | 科技重大专项 | 科技重大专项进口关键设备、零部件和原材料 | Key spare parts and raw materials for technical key projects |
| 412 | 基础设施 | 通信、港口、铁路、公路、机场建设进口设备 | Imports for infrastructure (such as communication, port, railway, highway, airport) |
| 413 | 残疾人 | 残疾人组织和企业进出口货物 | Imports/exports by organizations or enterprises of disabled persons |
| 417 | 远洋渔业 | 远洋渔业自捕水产品 | Deep-sea fishing |
| 418 | 国产化 | 国家定点生产小轿车和摄录机企业进口散件 | Importation of assemblies of compact cars/camcorders by enterprises designated by the state |
| 419 | 整车特征 | 构成整车特征的汽车零部件进口 | Import of automobile components parts featuring complete vehicles. |
| 420 | 远洋船舶 | 远洋船舶及设备部件 | Oceangoing vessels and equipment thereof |
| 421 | 内销设备 | 内销远洋船用设备及关键部件 | Equipment and key parts for Chinese oceangoing vessels |
| 422 | 集成电路 | 集成电路生产企业进口货物 | Imports by IC manufacturing enterprises |
| 423 | 新型显示器件 | 新型显示器件生产企业进口物资 | Imports for production companies of novel display devices |
| 499 | ITA 产品 | 非全税号信息技术产品 | Reduction according to interim duty rate of IT articles |
| 501 | 加工设备 | 加工贸易外商提供的不作价进口设备 | Equipment imported for contract processing/assembling and compensation trade |
| 502 | 来料加工 | 来料加工装配和补偿贸易进口料件及出口成品 | Imports/exports of processing/assembling with supplied materials/components |
| 503 | 进料加工 | 进料加工贸易进口料件及出口成品 | Imports/exports of inward processing with self-bought materials |
| 506 | 边境小额 | 边境小额贸易进口货物 | Petty frontier trade |
| 510 | 港澳 OPA | 港澳在内地加工的纺织品获证出口 | Hong Kong and Macao in the processing of textiles export licence from mainland China |
| 601 | 中外合资 | 中外合资经营企业进出口货物 | Chinese-foreign equity joint ventures |
| 602 | 中外合作 | 中外合作经营企业进出口货物 | Chinese-foreign contractual joint ventures |
| 603 | 外资企业 | 外商独资企业进出口货物 | Foreign wholly-owned enterprises |
| 605 | 勘探开发煤层气 | 勘探开发煤层气 | Explorate and exploit gas layer |
| 606 | 海洋石油 | 勘探、开发海洋石油进口货物 | Exploiting offshore petroleum resources |
| 608 | 陆上石油 | 勘探、开发陆上石油进口货物 | Exploiting inland petroleum resources |
| 609 | 贷款项目 | 利用贷款进口货物 | Importation of goods purchased with international loans |
| 611 | 贷款中标 | 国际金融组织贷款、外国政府贷款中标机电设备零部件 | Goods exported on the basis of winning international bids and using loans from international organizations or foreign government |
| 698 | 公益收藏 | 国有公益性收藏单位进口藏品 | Collections imported by state-owned public welfare collection units |
| 789 | 鼓励项目 | 国家鼓励发展的内外资项目进口设备 | Imports for projects encouraged by the state |
| 799 | 自有资金 | 外商投资额度外利用自有资金进口设备、备件、配件 | Foreign investment quota by using its own funds of imported equipment, spare parts and accessories |
| 801 | 救灾捐赠 | 救灾捐赠进口物资 | Donations of relief nature |

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| 征免性质代码 Code | 征免性质简称 | 征免性质全称 | Nature of Levy, Reduction and Exemption of Customs Duties and Taxes |
|---|---|---|---|
| 802 | 扶贫慈善 | 境外向我境内无偿捐赠用于扶贫慈善的免税进口物资 | Goods sent to charitable or philanthropic organizations for distribution to needy persons |
| 803 | 抗艾滋病药物 | 进口抗艾滋病病毒药物 | Import HIV drug resistance |
| 811 | 种子种源 | 进口种子(苗)、种蓄(禽)、鱼种(苗)和种用野生动植物种源。 | Imported species (seeding), storage (birds), fishs (seeding) and for wild animals |
| 818 | 中央储备粮油 | 中央储备粮油免征进口环节增值税政策 | Central reserve grain of exemption of import value-added tax policy |
| 819 | 科教用书 | 进口科研教学用图书资料 | Import research teaching books |
| 888 | 航材减免 | 经核准的航空公司进口维修用航空器材 | Import preserving of the approved airline use the aviation material |
| 898 | 国批减免 | 国务院特准减免税的进出口货物 | Reduction and remission according to special approval by the State Council |
| 899 | 选择征税 | 选择征税 | Choice of Taxation |
| 997 | 自贸协定 | | |
| 998 | 内部暂定 | 享受内部暂定税率的进出口货物 | Provisional reduction according to interim duty rate |
| 999 | 例外减免 | 例外减免税进出口货物 | Reduction and remission of Customs duties granted by the Customs |

## 征减免税方式代码表

## Codes For Type of Levy, Reduction and Exemption of Customs Duties and Taxes

| 征减免税方式代码 Code | 征减免税方式名称 | Type of Levy, Reduction and Exemption of Customs Duties and Taxes |
|---|---|---|
| 1 | 照章征税 | Levy according to regulations |
| 2 | 折半征税 | Reduction by half |
| 3 | 全免 | Relief from all duties and taxes |
| 4 | 特案 | Special case |
| 5 | 随征免性质 | Reduction and remission according to the different nature of objects |
| 6 | 保证金 | Security deposit |
| 7 | 保函 | Letter of guarantee |
| 8 | 折半补税 | Pay an overdue tax by half |
| 9 | 全额退税 | A full refund |

## 运输方式代码表

## Codes for Modes of Transport

| 运输方式代码 Code | 运输方式名称 | Modes of Transport |
|---|---|---|
| 0 | 非保税区 | Entry and release of bonded warehouse zone |
| 1 | 监管仓库 | Temporary storage of export goods |
| 2 | 水路运输 | Maritime transport/Inland water transport |
| 3 | 铁路运输 | Railway transport |
| 4 | 公路运输 | Road transport |
| 5 | 航空运输 | Airway transport |
| 6 | 邮件运输 | Mail transport |
| 7 | 保税区 | Shipment out of bonded warehouse zone to non-bonded area |
| 8 | 保税仓库 | Goods in bonded warehouse to be declared for home use |
| 9 | 其他运输 | Other transport |
| A | 全部运输方式 | Full tran sport mode |
| H | 边境特殊海关作业区 | Border especial custom operation zone |
| T | 综合实验区 | Experimentaiont arer |
| W | 物流中心 | center of commodities interflow |
| X | 物流园区 | Goods flow zones |
| Y | 保税港区 | Bonded harbor zones |
| Z | 出口加工区 | Entry and release of export processing zone |

## 关区代码表

## Codes for International Trade Ports (Customs Establishment)

| 关区代码 Code | 关区名称 Name of International Trade Port (Customs Establishment) | 关区代码 Code | 关区名称 Name of International Trade Port (Customs Establishment) | 关区代码 Code | 关区名称 Name of International Trade Port (Customs Establishment) |
|---|---|---|---|---|---|
| **0110** | **海关总署** | 0109 | 机场旅检 | 0119 | 机场物流 |
| 0100 | 北京关区 | 0000 | 平谷海关 | 0121 | 京稽查处 |
| 0101 | 机场单证 | 0111 | 京五里店 | 0123 | 机场调技 |
| 0102 | 京监管处 | 0112 | 京邮办处 | 0124 | 北京站 |
| 0103 | 京关展览 | 0113 | 京中关村 | 0125 | 西客站 |
| 0104 | 京一处 | 0114 | 京国际局 | 0126 | 京加工区 |
| 0105 | 京二处 | 0115 | 京东郊站 | 0127 | 京快件 |
| 0106 | 京关关税 | 0116 | 京信 | | 京顺义办 |
| 0107 | 机场库区 | 0117 | 京开发区 | | |
| 0108 | 京通关处 | 0118 | 十八里店 | | |

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| 关区代码 Code | 关区名称 Name of International Trade Port (Customs Establishment) |
|---|---|
| 0128 | 京顺义办 |
| 0129 | 北京海关天竺综合保税区(京关天竺) |
| 0130 | 北京亦庄保税物流中心 |
| **0200** | **天津关区** |
| 0201 | 天津海关 |
| 0202 | 新港海关 |
| 0203 | 津开发区 |
| 0204 | 东港海关 |
| 0205 | 津塘沽办 |
| 0206 | 津驻邮办 |
| 0207 | 津机场办 |
| 0208 | 津保税区 |
| 0209 | 蓟县海关 |
| 0210 | 武清海关 |
| 0211 | 津加工区 |
| 0212 | 天津保税物流园区(津物流园) |
| 0213 | 天津东疆保税港区(天津东疆) |
| 0214 | 天津滨海新区综合保税区(津滨综保) |
| 0215 | 天津机场海关快件监管中心(津机快件) |
| 0216 | 天津经济技术开发区保税物流中心(津开物流) |
| 0217 | 东疆港区 |
| 0218 | 静海海关 |
| 0219 | 天津海关驻北辰办事处 |
| 0220 | 津关税处 |
| 0221 | 津宁河办 |
| **0400** | **石家庄区** |
| 0401 | 石家庄关 |
| 0402 | 秦皇岛关 |
| 0403 | 唐山海关 |
| 0404 | 廊坊海关 |
| 0405 | 保定海关 |
| 0406 | 中华人民共和国邯郸海关 |
| 0407 | 秦加工区 |
| 0408 | 中华人民共和国沧州海关(沧州海关) |
| 0409 | 廊坊海关驻出口加工区办事处(廊加工区) |
| 0410 | 石家庄海关驻机场办事处(石机场办) |
| 0411 | 中华人民共和国张家口海关(张家口海关) |
| 0412 | 石家庄海关驻曹妃甸港区办事处(石关曹办) |
| 0413 | 邢台海关 |
| 0414 | 曹综保区 |
| 0415 | 衡水海关 |
| 0416 | 石家庄国际快件监管中心 |
| 0417 | 中华人民共和国承德海关 |
| 0418 | 石综保区 |
| **0500** | **太原海关** |
| 0501 | 并关监管 |
| 0502 | 太原机场海关(并机场关) |
| 0503 | 大同海关 |
| 0504 | 侯马海关 |
| 0505 | 山西方略保税物流中心(方略物流) |
| 0506 | 太原综保 |
| 0507 | 运城海关 |
| 0508 | 晋城海关 |
| **0600** | **满洲里关** |
| 0601 | 海拉尔关 |
| 0602 | 额尔古纳 |
| 0603 | 满十八里 |
| 0604 | 满赤峰办 |
| 0605 | 满通辽办 |
| 0606 | 满哈沙特 |
| 0607 | 满室韦 |
| 0608 | 满互贸区 |
| 0609 | 满铁路 |
| 0610 | 满市区 |
| 0611 | 满洲里海关驻西郊机场办事处满关机办 |
| 0612 | 阿尔山关 |
| 0613 | 赤峰物流 |
| 0615 | 满综保区 |
| **0700** | **呼特关区** |
| 0701 | 呼和浩特 |
| 0702 | 二连海关 |
| 0703 | 包头海关 |
| 0704 | 呼关邮办 |
| 0705 | 二连公路 |
| 0706 | 包头海关驻国际集装箱中转站办事处(包头箱站) |
| 0707 | 额济纳海关 |
| 0708 | 乌拉特海关(乌拉特关) |
| 0709 | 满都拉口岸(满达口岸) |
| 0710 | 东乌海关 |
| 0711 | 呼和浩特海关驻白塔机场办事处(呼关机办) |
| 0712 | 呼和浩特海关驻出口加工区办事处(呼加工区) |
| 0713 | 鄂尔多斯海关(鄂尔多斯) |
| 0714 | 集宁海关 |
| **0800** | **沈阳关区** |
| 0801 | 沈阳海关 |
| 0802 | 锦州海关 |
| 0803 | 沈驻邮办 |
| 0804 | 沈驻抚顺 |
| 0805 | 沈开发区 |
| 0806 | 沈驻辽阳 |
| 0807 | 沈机场办 |
| 0808 | 沈综保区 |
| 0809 | 沈快件 |
| 0810 | 葫芦岛关 |
| 0811 | 沈阳海关驻辽宁沈阳出口加工区办事处(辽沈加区) |
| 0812 | 沈阳海关驻张士出口加工区办事处(沈张出加) |
| 0813 | 沈阳保税物流中心(沈阳物流) |
| **0900** | **大连海关** |
| 0901 | 大连港湾海关(大连港湾) |
| 0902 | 大连机场 |
| 0903 | 连开发区 |
| 0904 | 连加工区 |
| 0905 | 大窑湾海关驻北良港办事处(窑北良办) |
| 0906 | 连保税区 |
| 0907 | 大连保税物流园区(连物流园) |
| 0908 | 连大窑湾 |
| 0909 | 大连邮办 |
| 0910 | 大连大窑湾保税港区(连保税港) |
| 0911 | 大连长兴岛海关 |
| 0912 | 大连国际快件监管中心(大连快件) |
| 0915 | 庄河海关 |
| 0917 | 大连海关驻旅顺办事处(大连旅办) |
| 0930 | 丹东海关 |
| 0931 | 大连海关驻本溪办事处(大连本办) |
| 0932 | 太平湾海关(丹太平湾) |
| 0940 | 营口海关 |
| 0941 | 盘锦海关 |
| 0950 | 鲅鱼圈关 |
| 0951 | 营口港保税物流中心(营港物流) |
| 0960 | 大东港关 |
| 0980 | 鞍山海关 |
| **1500** | **长春关区** |
| 1501 | 长春海关 |
| 1502 | 长开发区 |
| 1503 | 长白海关 |
| 1504 | 临江海关 |
| 1505 | 图们海关 |
| 1506 | 通化海关 |
| 1507 | 珲春海关 |
| 1508 | 吉林海关 |
| 1509 | 延吉海关 |
| 1510 | 长春综保 |
| 1511 | 长春机办 |
| 1515 | 图们车办 |
| 1516 | 通海关村 |
| 1517 | 珲长岭子 |
| 1518 | 吉林海关驻车站办事处(吉关车办) |
| 1519 | 延吉三合 |
| 1521 | 一汽场站 |
| 1525 | 图们桥办 |
| 1526 | 通集青石 |
| 1527 | 珲春圈河 |
| 1528 | 吉林物流 |

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| 关区代码 Code | 关区名称 Name of International Trade Port (Customs Establishment) |
|---|---|
| 1529 | 延吉南坪 |
| 1531 | 长春东站 |
| 1536 | 通集铁路 |
| 1537 | 珲沙坨子 |
| 1539 | 延开山屯 |
| 1547 | 珲加工区 |
| 1549 | 延古城里 |
| 1557 | 珲春海关驻车站办事处(珲春车办) |
| 1559 | 延吉邮办 |
| 1569 | 延吉海关驻机场办事处(延吉机办) |
| 1579 | 延关快件 |
| 1591 | 长春邮办 |
| 1593 | 长白邮办 |
| 1595 | 图们邮办 |
| 1596 | 通集邮办 |
| **1900** | **哈尔滨区** |
| 1901 | 哈尔滨关 |
| 1902 | 绥关铁路 |
| 1903 | 黑河海关 |
| 1904 | 同江海关 |
| 1905 | 佳木斯关 |
| 1906 | 牡丹江关 |
| 1907 | 东宁海关 |
| 1908 | 逊克海关 |
| 1909 | 齐齐哈尔 |
| 1910 | 大庆海关 |
| 1911 | 密山海关 |
| 1912 | 虎林海关 |
| 1913 | 富锦海关 |
| 1914 | 抚远海关 |
| 1915 | 漠河海关 |
| 1916 | 萝北海关 |
| 1917 | 嘉荫海关 |
| 1918 | 饶河海关 |
| 1919 | 哈内陆港 |
| 1920 | 哈开发区 |
| 1921 | 黑龙江绥芬河综合保税区(绥综保区) |
| 1922 | 哈关邮办 |
| 1923 | 哈关车办 |
| 1924 | 哈关机办 |
| 1925 | 绥关公路 |
| **2200** | **上海海关** |
| 2201 | 浦江海关 |
| 2202 | 吴淞海关 |
| 2203 | 虹桥机场 |
| 2204 | 闵开发区 |
| 2205 | 车站海关 |
| 2206 | 沪邮局办 |
| 2207 | 洋山海关 |
| 2208 | 宝山海关 |
| 2209 | 龙吴海关 |
| 2210 | 浦东海关 |
| 2211 | 卢湾监管 |
| 2212 | 奉贤海关 |
| 2213 | 莘庄海关 |
| 2214 | 漕河泾发 |
| 2215 | 西北物流 |
| 2216 | 上海浦东机场综合保税区(浦机综保) |
| 2217 | 嘉定海关 |
| 2218 | 外高桥关 |
| 2219 | 杨浦监管 |
| 2220 | 金山海关 |
| 2221 | 松江海关 |
| 2222 | 青浦海关 |
| 2223 | 南汇海关 |
| 2224 | 崇明海关 |
| 2225 | 外港海关 |
| 2226 | 贸易网点 |
| 2227 | 普陀区站 |
| 2228 | 长宁区站 |
| 2229 | 航交办 |
| 2230 | 徐汇区站 |
| 2231 | 洋山海关驻市内报关点(洋山市内) |
| 2232 | 嘉定海关驻出口加工区办事处(嘉定出口) |
| 2233 | 浦东机场 |
| 2234 | 沪钻交所 |
| 2235 | 松江加工 |
| 2236 | 洋山海关驻芦潮港铁路集装箱中心站监管点(洋山芦潮) |
| 2237 | 松江 B 区 |
| 2238 | 上海青浦出口加工区(青浦加工) |
| 2239 | 上海闵行出口加工区(闵行加工) |
| 2240 | 上海漕河泾出口加工区(漕河泾加) |
| 2241 | 沪业一处 |
| 2242 | 沪业二处 |
| 2243 | 沪业三处 |
| 2244 | 上海快件 |
| 2245 | 沪金桥办 |
| 2246 | 上海保税物流园区(保税物流) |
| 2247 | 上海海关驻化学工业区办事处(泸化工区) |
| 2248 | 洋山海关(港区)(洋山港区) |
| 2249 | 洋山海关(保税)(洋山保税) |
| **2300** | **南京海关** |
| 2301 | 连云港关 |
| 2302 | 南通海关 |
| 2303 | 苏州海关 |
| 2304 | 无锡海关 |
| 2305 | 张家港关 |
| 2306 | 常州海关 |
| 2307 | 镇江海关 |
| 2308 | 新生圩关 |
| 2309 | 盐城海关 |
| 2310 | 扬州海关 |
| 2311 | 徐州海关 |
| 2312 | 江阴海关 |
| 2313 | 张保税区 |
| 2314 | 苏工业区 |
| 2315 | 淮安海关 |
| 2316 | 泰州海关 |
| 2317 | 禄口机办 |
| 2318 | 南京现场 |
| 2319 | 如皋海关 |
| 2320 | 无锡海关驻机场办事处(锡关机办) |
| 2321 | 常溧阳办 |
| 2322 | 镇丹阳办 |
| 2323 | 金陵海关 |
| 2324 | 常熟海关 |
| 2325 | 昆山海关 |
| 2326 | 吴江海关 |
| 2327 | 太仓海关 |
| 2328 | 苏吴县办 |
| 2329 | 启东海关 |
| 2330 | 泰州海关驻泰兴办事处(泰泰兴办) |
| 2331 | 锡宜兴办 |
| 2332 | 锡锡山办 |
| 2333 | 南通关办 |
| 2335 | 昆山加工 |
| 2336 | 苏园加工 |
| 2337 | 连开发办 |
| 2338 | 苏关邮办 |
| 2339 | 南通海关驻出口加工区办事处(南通加工) |
| 2340 | 无锡海关驻出口加工区办事处(无锡加工) |
| 2341 | 连云港海关驻连云港出口加工区办事处(连关加工) |
| 2342 | 南京海关驻江苏南京出口加工区办事处(南京加工) |
| 2343 | 南京海关驻江苏南京出口加工区(南区)办事处(宁南加工) |
| 2344 | 苏州海关驻苏州高新区出口加工区办事处(苏高加工) |
| 2345 | 镇江海关驻镇江出口加工区办事处(镇江加工) |
| 2346 | 苏州工业园区海关保税物流中心(苏园物流) |

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| 关区代码 Code | 关区名称 Name of International Trade Port (Customs Establishment) |
|---|---|
| 2347 | 苏州工业园区海关驻苏州工业园区出口加工区 B 区办事处（苏园 B 区） |
| 2348 | 张家港保税物流园区（张物流园） |
| 2349 | 南京海关驻邮局办事处（宁关邮办） |
| 2350 | 苏州高新区保税物流中心(B 型)（苏高物流） |
| 2351 | 南京海关驻江宁经济技术开发区办事处(江宁办) |
| 2352 | 南京龙潭保税物流中心(B 型)（龙潭物流） |
| 2353 | 常州海关驻出口加工区办事处（常关出加） |
| 2354 | 扬州海关驻出口加工区办事处（扬关出加） |
| 2355 | 常熟海关驻出口加工区办事处（常熟出加） |
| 2356 | 吴江海关驻出口加工区办事处（吴江出加） |
| 2357 | 常州海关驻武进办事处（常关武办） |
| 2358 | 苏州工业园综合保税区（苏园保税） |
| 2359 | 苏州海关驻吴中出口加工区办事处(吴中出加) |
| 2360 | 盐城海关驻大丰港办事处（盐关港办） |
| 2361 | 淮安海关驻出口加工区办事处（淮关出加） |
| 2362 | 江阴保税物流中心(澄关物流) |
| 2363 | 太仓保税物流中心(太仓物流) |
| 2364 | 江苏武进出口加工区(武进出加) |
| 2365 | 张家港保税港区(张保税港) |
| 2366 | 中华人民共和国宿迁海关（宿迁海关） |
| 2367 | 泰州海关驻出口加工区办事处（泰出加区） |
| 2368 | 苏州高新技术产业开发区综合保税区(苏高综保) |
| 2369 | 昆山综合保税区(昆山综保) |
| 2370 | 连云港保税物流中心(连关物流) |
| 2371 | 盐城海关驻机场办事处(盐机场办) |
| 2373 | 淮安综保 |
| 2374 | 锡高综保 |
| 2375 | 靖江海关 |
| 2376 | 南通综保 |
| 2377 | 龙潭综保 |
| 2378 | 江宁综保 |
| 2379 | 苏州海关驻相城办事处（苏相城办） |
| 2380 | 太仓港综合保税区（太仓综保） |
| 2381 | 苏州工业园综合保税区贸易功能区 |
| 2382 | 盐东台办 |
| 2383 | 如东海关 |
| 2384 | 如皋物流 |
| 2385 | 泰州综保 |
| 2386 | 镇江综保 |
| 2387 | 常州综保 |
| 2388 | 武进综保 |
| 2389 | 常熟综保 |
| 2390 | 吴江综保 |
| 2391 | 徐州物流 |
| 2392 | 通海门办 |
| **2900** | **杭州关区** |
| 2901 | 杭州海关 |
| 2903 | 温州海关 |
| 2904 | 舟山海关 |
| 2905 | 台州海关 |
| 2906 | 绍兴海关 |
| 2907 | 湖州海关 |
| 2908 | 嘉兴海关 |
| 2909 | 杭经开关 |
| 2910 | 杭州萧山机场海关(杭州机场) |
| 2911 | 杭关邮办 |
| 2912 | 杭关萧办 |
| 2915 | 丽水海关 |
| 2916 | 杭州萧山机场海关快件监管中心(杭州快件) |
| 2917 | 衢州海关 |
| 2918 | 杭关余办 |
| 2919 | 杭富阳办 |
| 2920 | 金华海关 |
| 2921 | 义乌海关 |
| 2922 | 金华海关驻永康办事处（金关永办） |
| 2903 | 义乌物流 |
| 2928 | 杭关电商 |
| 2931 | 温关邮办 |
| 2932 | 温经开关 |
| 2933 | 温关机办 |
| 2934 | 温关鳌办 |
| 2935 | 温州海关驻瑞安办事处（温关瑞办） |
| 2936 | 温州海关驻乐清办事处（温关乐办） |
| 2941 | 舟山海关驻嵊泗办事处（舟关嵊办） |
| 2942 | 舟关金塘 |
| 2943 | 舟关综保 |
| 2951 | 台州海关驻临海办事处（台关临办） |
| 2952 | 台州海关驻温岭办事处（台关温办） |
| 2953 | 台关玉办 |
| 2961 | 绍兴海关驻上虞办事处（绍关虞办） |
| 2962 | 绍兴海关驻诸暨办事处（绍关诸办） |
| 2963 | 绍关新办 |
| 2971 | 湖州海关驻安吉办事处 |
| 2972 | 湖州海关驻德清办事处 |
| 2981 | 嘉关乍办 |
| 2982 | 嘉兴海关驻嘉善办事处（嘉关善办） |
| 2983 | 嘉兴海关驻出口加工区办事处（嘉兴加工） |
| 2984 | 嘉兴海关驻海宁办事处（嘉关宁办） |
| 2985 | 嘉兴海关驻桐乡办事处(嘉兴桐办) |
| 2986 | 嘉兴海关驻出口加工区(B)区办事处(嘉加 B 区) |
| 2991 | 杭州经济技术开发区海关驻出口加工区办事处(杭加工区) |
| 2992 | 杭州保税物流中心(B 型)（杭州物流） |
| **3100** | **宁波关区** |
| 3101 | 宁波海关 |
| 3102 | 镇海海关 |
| 3103 | 甬开发区 |
| 3104 | 北仑海关 |
| 3105 | 甬保税区 |
| 3106 | 大榭海关 |
| 3107 | 甬驻余办 |
| 3108 | 甬驻慈办 |
| 3109 | 宁波机场海关(甬机场关) |
| 3110 | 象山海关 |
| 3111 | 宁波保税区海关驻出口加工区办事处（甬加工区） |
| 3112 | 宁波保税物流园区(甬物流区) |
| 3113 | 浙江慈溪出口加工区(慈加工区) |
| 3114 | 宁波海关驻鄞州办事处(甬驻鄞办) |
| 3115 | 宁波海关驻鄞州办事处栎社保税物流中心(栎社物流) |
| 3116 | 宁波梅山保税港区港口功能区（梅山港区） |
| 3117 | 宁波梅山保税港区保税加工物流功能区(梅山保税) |
| 3118 | 宁波快仲 |
| 3119 | 甬驻邮办 |
| 3120 | 镇海物流 |
| **3300** | **合肥海关** |
| 3301 | 芜湖海关 |
| 3302 | 安庆海关 |
| 3303 | 马鞍山海关(马鞍山关) |

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| 关区代码 Code | 关区名称 Name of International Trade Port (Customs Establishment) |
|---|---|
| 3304 | 黄山海关 |
| 3305 | 蚌埠海关 |
| 3306 | 铜陵海关 |
| 3307 | 阜阳海关 |
| 3308 | 池州海关 |
| 3309 | 滁州海关 |
| 3310 | 合肥现场 |
| 3311 | 合肥海关驻骆岗机场办事处（合肥机场） |
| 3312 | 芜湖海关驻出口加工区办事处（芜关加办） |
| 3313 | 合肥出日加工区（合关加办） |
| 3315 | 宣城海关 |
| 3316 | 蚌埠（皖北）保税物流中心（B 型） |
| 3317 | 合肥综合保税区 合肥综保 |
| 3318 | 合肥海关驻淮南办事处 |
| 3319 | 宿州海关 |
| **3500** | **福州关区** |
| 3501 | 马尾海关 |
| 3502 | 福清海关 |
| 3503 | 宁德海关 |
| 3504 | 三明海关 |
| 3505 | 福保税区 |
| 3506 | 莆田海关 |
| 3507 | 福州长乐机场海关 |
| 3508 | 福州新港 |
| 3509 | 福关邮办 |
| 3510 | 南平海关 |
| 3511 | 武夷山关 |
| 3512 | 黄岐监管 |
| 3513 | 福现业处 |
| 3515 | 平潭港区 |
| 3516 | 平潭海关 |
| 3520 | 福州出口加工区海关（福州加工） |
| 3521 | 福清出口加工区海关（福清加工） |
| 3522 | 福州保税物流园区（福物流园） |
| 3523 | 福保税港 |
| **3700** | **厦门关区** |
| 3701 | 厦门海关 |
| 3702 | 泉州海关 |
| 3703 | 漳州海关 |
| 3704 | 东山海关 |
| 3705 | 石狮海关 |
| 3706 | 龙岩海关 |
| 3707 | 厦肖厝关 |
| 3708 | 厦门海沧保税港区港口功能区（海沧港区） |
| 3709 | 厦门海沧保税港区保税加工物流功能区（海沧保税） |
| 3710 | 厦高崎办 |
| 3711 | 厦门东渡海关（东渡海关） |
| 3712 | 厦海沧办 |
| 3713 | 厦驻邮办 |
| 3714 | 象屿保税 |
| 3715 | 高崎机场海关（机场海关） |
| 3716 | 厦同安办 |
| 3717 | 象屿保税物流园区（厦物流园） |
| 3718 | 泉州出口加工区（泉州加工） |
| 3719 | 厦门加工 |
| 3720 | 厦门火炬（翔安）保税物流中心（厦门物流） |
| 3722 | 厦门海关驻同安办事处大嶝监管科（大嶝监管） |
| 3723 | 泉州海关驻晋江办事处（泉晋江办） |
| 3724 | 油轮办 |
| 3725 | 厦翔安办 |
| 3777 | 厦稽查处 |
| 3788 | 厦侦查局 |
| **4000** | **南昌关区** |
| 4001 | 南昌海关 |
| 4002 | 九江海关 |
| 4003 | 赣州海关 |
| 4004 | 景德镇关 |
| 4005 | 吉安海关 |
| 4006 | 昌北机办 |
| 4007 | 南昌海关驻高新技术产业开发区办事处（洪关高新） |
| 4008 | 南昌海关驻龙南办事处（洪关龙南） |
| 4009 | 新余海关 |
| 4010 | 九江海关驻出口加工区办事处（浔关区办） |
| 4011 | 南昌海关驻出口加工区办事处（洪关区办） |
| 4012 | 赣州海关驻出口加工区办事处（虔关区办） |
| 4013 | 上饶海关 |
| 4014 | 南昌保税物流中心（南昌物流） |
| 4015 | 吉井加工 |
| 4016 | 鹰潭海关 |
| 4017 | 赣州综保 |
| **4200** | **青岛海关** |
| 4201 | 烟台海关 |
| 4202 | 日照海关 |
| 4203 | 烟关龙办 |
| 4204 | 威海海关 |
| 4205 | 济南海关 |
| 4206 | 潍坊海关 |
| 4207 | 淄博海关 |
| 4208 | 烟台海关驻出口加工区 B 区办事处（烟加 B 区） |
| 4209 | 荣成海关 |
| 4210 | 青保税区 |
| 4211 | 济宁海关 |
| 4212 | 泰安海关 |
| 4213 | 临沂海关 |
| 4214 | 青前湾港 |
| 4215 | 青菏泽办 |
| 4216 | 东营海关 |
| 4217 | 青枣庄办 |
| 4218 | 青开发区 |
| 4219 | 烟关蓬办 |
| 4220 | 青机场关 |
| 4221 | 烟机场办 |
| 4222 | 烟关莱办 |
| 4223 | 青邮局办 |
| 4224 | 烟关长办 |
| 4225 | 威开发区 |
| 4226 | 青岛海关驻聊城办事处 |
| 4227 | 青岛大港 |
| 4228 | 烟关快件 |
| 4229 | 德州海关 |
| 4230 | 青岛保税物流园区（青物流园） |
| 4231 | 烟开发区 |
| 4232 | 日岚山办 |
| 4233 | 济机场办 |
| 4234 | 济加工区 |
| 4235 | 济邮局办 |
| 4236 | 荣成海关驻龙眼港办事处（荣龙眼办） |
| 4237 | 现场业务 |
| 4238 | 威海关驻威海邮局办事处（威海快件） |
| 4239 | 潍诸城办 |
| 4240 | 青岛海关快件监管中心（青关快件） |
| 4241 | 烟加工区 |
| 4242 | 威加工区 |
| 4243 | 济宁海关驻曲阜办事处（济曲阜办） |
| 4245 | 烟台海关驻邮局办事处（烟台邮办） |
| 4246 | 青加工区 |
| 4247 | 威海海关驻机场办事处（威机场办） |
| 4249 | 潍加工区 |
| 4250 | 青岛西海岸出口加工区（青西加区） |
| 4251 | 淄博物流 |
| 4253 | 日照保税物流中心（日照物流） |
| 4254 | 青岛保税物流中心（青岛物流） |
| 4255 | 潍寿光办 |
| 4257 | 临沂综合保税区 |
| 4258 | 青岛前湾保税港区（青保税港） |
| 4259 | 黄关快件 |
| 4260 | 青港快件 |
| **4300** | **济南海关** |
| 4301 | 现场业务 |
| 4302 | 济机场办 |
| 4303 | 济综保区 |
| 4305 | 济邮局办 |
| 4310 | 潍坊海关 |
| 4311 | 潍诸城办 |
| 4312 | 潍综保区 |
| 4313 | 潍寿光办 |
| 4320 | 淄博海关 |
| 4321 | 淄博物流 |
| 4330 | 泰安海关 |

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|---|---|
| 4341 | 济关快件 |
| 4350 | 东营海关 |
| 4351 | 东营综保 |
| 4360 | 济聊城办 |
| 4370 | 德州海关 |
| 4380 | 济滨州办 |
| 4381 | 滨州保税物流中心（并州物流） |
| 4390 | 济莱芜办 |
| **4600** | **郑州关区** |
| 4601 | 郑州海关 |
| 4602 | 洛阳海关 |
| 4603 | 南阳海关 |
| 4604 | 郑州机办 |
| 4605 | 郑州邮办 |
| 4606 | 郑铁东办 |
| 4607 | 安阳海关 |
| 4608 | 郑州海关驻出口加工区办事处（郑加工区） |
| 4609 | 郑州海关驻商丘办事处（郑关商办） |
| 4610 | 周口海关 |
| 4611 | 河南保税物流中心（河南物流） |
| 4612 | 郑州新郑综合保税区（新郑综保） |
| 4613 | 郑州空港 |
| 4614 | 焦作海关 |
| 4615 | 三门峡关 |
| 4616 | 新乡海关 |
| 4617 | 信阳海关 |
| 4618 | 鹤壁海关 |
| 4619 | 德众物流 |
| 4620 | 郑州综保区口岸作业区 |
| 4621 | 许昌海关 |
| 4622 | 南阳综保 |
| **4700** | **武汉海关** |
| 4701 | 宜昌海关 |
| 4702 | 荆州海关 |
| 4703 | 襄阳海关 |
| 4704 | 黄石海关 |
| 4705 | 武汉沌口 |
| 4706 | 宜三峡办 |
| 4707 | 鄂加工区 |
| 4708 | 武汉海关现场业务处（武业务处） |
| 4709 | 武汉海关驻汉办事处东西湖保税物流中心（武江物流） |
| 4710 | 武关货管 |
| 4711 | 武关江岸 |
| 4712 | 武关机场 |
| 4713 | 武关邮办 |
| 4716 | 十堰海关 |
| 4718 | 武汉东湖新技术开发区海关（东湖海关） |
| 4719 | 东湖综保 |
| 4720 | 黄石棋盘洲保税物流中心（黄石物流） |
| 4721 | 武汉海关驻仙桃办事处 |
| 4722 | 东湖陆港 |
| 4723 | 宜昌物流 |
| **4900** | **长沙关区** |
| 4901 | 衡阳海关 |
| 4902 | 岳阳海关 |
| 4903 | 长沙海关驻林州办事处（湘关郴办） |
| 4904 | 常德海关 |
| 4905 | 长沙海关 |
| 4906 | 株洲海关 |
| 4907 | 韶山海关 |
| 4908 | 湘关机办 |
| 4909 | 株洲海关驻醴陵办事处（株关醴办） |
| 4910 | 长沙海关驻郴州出口加工区办事处（郴加工区） |
| 4911 | 湘关永办 |
| 4913 | 长沙金霞保税物流中心（金霞物流） |
| 4914 | 张家界海关（张家界关） |
| 4915 | 衡阳综保 |
| 4916 | 长沙星沙海关（星沙海关） |
| 4917 | 湘潭综合保税区 湘潭综保 |
| 4918 | 星沙海关驻浏阳办事处 |
| 4919 | 岳阳综保 |
| **5000** | **广东分署** |
| **5100** | **广州海关** |
| 5101 | 内港新风 |
| 5103 | 清远海关 |
| 5104 | 清远英德 |
| 5105 | 广州海关现场业务处（广州现场） |
| 5106 | 南沙海关小虎监管点（南沙小虎） |
| 5107 | 肇庆高新区大旺进出境货运车辆检查场（肇庆大旺） |
| 5108 | 肇庆德庆 |
| 5109 | 内港滘心 |
| 5110 | 南海海关 |
| 5111 | 南海官窑 |
| 5112 | 南海九江 |
| 5113 | 南海北村 |
| 5114 | 南海平洲 |
| 5116 | 南海业务 |
| 5117 | 桂江货柜车场（桂江车场） |
| 5118 | 平洲旅检 |
| 5119 | 南海三山 |
| 5120 | 广州内港 |
| 5121 | 内港芳村 |
| 5122 | 内港洲嘴 |
| 5123 | 内港四仓 |
| 5125 | 从化海关 |
| 5126 | 内港赤航 |
| 5130 | 广州萝岗 |
| 5131 | 花都海关 |
| 5132 | 花都码头 |
| 5133 | 穗知识城 |
| 5134 | 穗保税处 |
| 5135 | 广州海关现场业务处驻市政务中心监管点（穗现场处） |
| 5136 | 穗统计处 |
| 5137 | 穗价格处 |
| 5138 | 高明食出 |
| 5139 | 穗监管处 |
| 5140 | 穗关税处 |
| 5141 | 广州机场 |
| 5142 | 民航快件 |
| 5143 | 广州车站 |
| 5144 | 穗机宗保 |
| 5145 | 广州邮办 |
| 5146 | 穗关会展 |
| 5147 | 穗邮办监 |
| 5148 | 穗大郎站 |
| 5149 | 大铲海关 |
| 5150 | 顺德海关 |
| 5151 | 顺德海关加工贸易监管科（顺德保税） |
| 5152 | 顺德食出 |
| 5153 | 顺德车场 |
| 5154 | 北窖车场 |
| 5155 | 顺德旅检 |
| 5157 | 顺德陈村港澳货柜车检查场（陈村车场） |
| 5158 | 顺德勒流 |
| 5160 | 番禺海关 |
| 5161 | 沙湾车场 |
| 5162 | 番禺旅检 |
| 5163 | 番禺货柜 |
| 5164 | 番禺船舶 |
| 5165 | 南沙保税 |
| 5166 | 南沙新港 |
| 5167 | 南沙货港 |
| 5168 | 南沙汽车 |
| 5169 | 南沙海关 |
| 5170 | 肇庆海关 |
| 5171 | 肇庆高要 |
| 5172 | 肇庆车场 |
| 5173 | 肇庆新港 |
| 5174 | 肇庆旅检 |
| 5175 | 肇庆码头 |
| 5176 | 肇庆四会 |
| 5177 | 肇庆三榕 |
| 5178 | 云浮海关 |
| 5179 | 罗定海关 |
| 5180 | 佛山海关 |
| 5181 | 高明海关 |
| 5182 | 佛山澜石 |
| 5183 | 三水码头 |
| 5184 | 佛山窖口 |
| 5185 | 佛山海关快件监管现场（佛山快件） |
| 5186 | 佛山保税 |
| 5187 | 佛山车场 |
| 5188 | 佛山火车 |
| 5189 | 佛山新港 |
| 5190 | 韶关海关 |
| 5191 | 韶关乐昌 |
| 5192 | 三水海关 |
| 5193 | 三水车场 |
| 5194 | 三水港 |
| 5195 | 审单中心 |
| 5196 | 云浮新港 |

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| 关区代码 Code | 关区名称 Name of International Trade Port (Customs Establishment) |
|---|---|
| 5197 | 广州联邦快递亚太转运中心（转运中心） |
| 5198 | 穗河源关 |
| 5199 | 穗技术处 |
| **5200** | **黄埔关区** |
| 5201 | 黄埔老港海关（埔老港关） |
| 5202 | 黄埔新港海关（埔新港关） |
| 5203 | 新塘海关 |
| 5204 | 东莞海关 |
| 5205 | 太平海关 |
| 5206 | 惠州海关 |
| 5207 | 黄浦海关驻凤岗办事处（埔凤岗办） |
| | 黄埔海关驻广州经济技术 |
| 5208 | 开发区办事处（埔开发区） |
| 5210 | 埔红海办 |
| 5211 | 河源海关 |
| 5212 | 新沙海关 |
| 5213 | 黄埔海关驻长安办事处（埔长安办） |
| 5214 | 黄埔海关驻常平办事处（埔常平办） |
| 5216 | 黄埔海关驻沙田办事处（埔沙田办） |
| 5217 | 东莞海关寮步车检场（寮步车场） |
| 5218 | 新塘海关江龙车检场（江龙车场） |
| 5219 | 广州保税物流园区（埔物流园） |
| 5220 | 东莞保税物流中心（B 型）（东莞物流） |
| 5221 | 新塘车检场（新塘车场） |
| **5300** | **深圳海关** |
| 5301 | 皇岗海关 |
| 5302 | 罗湖海关 |
| 5303 | 沙头角关 |
| 5304 | 蛇口海关 |
| 5305 | 深关现场 |
| 5306 | 笋岗海关 |
| 5307 | 南头海关 |
| 5308 | 沙湾海关 |
| 5309 | 布吉海关 |
| 5310 | 淡水办 |
| 5311 | 深关车站 |
| 5312 | 深监管处 |
| 5313 | 深调查局 |
| 5314 | 深关邮办 |
| 5315 | 惠东海关 |
| 5316 | 大鹏海关 |
| 5317 | 深关机场 |
| 5318 | 梅林海关 |
| 5319 | 同乐海关 |
| 5320 | 文锦渡关 |
| 5321 | 福保税关 |
| 5322 | 沙保税关 |
| 5323 | 深审单处 |
| 5324 | 深审价办 |
| 5325 | 深关税处 |
| 5326 | 深数统处 |
| 5327 | 深法规处 |
| 5328 | 深规范处 |
| 5329 | 深保税处 |
| 5330 | 盐保税关 |
| 5331 | 三门岛办 |
| 5332 | 深财务处 |
| 5333 | 深侦查局 |
| 5334 | 深稽查处 |
| 5335 | 深技术处 |
| 5336 | 深办公室 |
| 5337 | 大亚湾核 |
| 5338 | 惠州港关 |
| 5339 | 深加工区 |
| 5340 | 深关特办 |
| 5341 | 深惠州关 |
| 5342 | 深红海办 |
| 5343 | 深圳盐田港保税物流园区（深盐物流） |
| 5344 | 惠州港海关驻大亚湾石化区办事处（惠石化办） |
| 5345 | 深圳湾海关（深圳湾关） |
| 5346 | 深圳机场海关快件监管中心（深机快件） |
| 5348 | 大铲湾海关（深关大铲） |
| 5349 | 深圳前海湾保税区（深关前海） |
| 5350 | 大运物资通关服务中心（大运通关） |
| 5351 | 深圳前海湾保税港区保税功能区（前海保税） |
| 5352 | 深盐综保 |
| **5700** | **拱北关区** |
| 5701 | 拱稽查处 |
| 5710 | 拱关闸办 |
| 5720 | 中山海关 |
| 5721 | 中山港 |
| 5724 | 中石岐办 |
| 5725 | 坦洲货场 |
| 5726 | 中山保税物流中心（中山物流） |
| 5727 | 中小榄办 |
| 5728 | 中山海关驻神湾港办事处（神湾办） |
| 5729 | 中山快件 |
| 5730 | 拱香洲办 |
| 5740 | 湾仔海关 |
| 5741 | 湾仔船舶 |
| 5750 | 九洲海关 |
| 5760 | 拱白石办 |
| 5770 | 斗门海关 |
| 5771 | 斗井岸办 |
| 5772 | 斗平沙办 |
| 5780 | 高栏海关 |
| 5790 | 拱监管处 |
| 5791 | 珠澳跨境工业区珠海园区海关办事机构（拱跨工区） |
| 5792 | 拱保税区 |
| 5793 | 万山海关 |
| 5794 | 万山海关桂山中途监管站（桂山中途） |
| 5795 | 横琴海关 |
| 5796 | 澳门大学新校区临时监管区（澳大校区） |
| 5798 | 拱行监邮 |
| 5799 | 拱行监处 |
| **6000** | **汕头海关** |
| 6001 | 汕关货一 |
| 6002 | 汕关货二 |
| 6003 | 汕关行邮 |
| 6004 | 汕关机场 |
| 6006 | 汕关保税 |
| 6007 | 汕关业务 |
| 6008 | 汕保税区 |
| 6009 | 汕关邮包 |
| 6011 | 揭阳海关 |
| 6012 | 汕关普宁 |
| 6013 | 澄海海关 |
| 6014 | 广澳海关 |
| 6015 | 南澳海关 |
| 6018 | 汕关惠来 |
| 6019 | 汕关联成 |
| 6020 | 汕关港口 |
| 6021 | 潮州海关 |
| 6022 | 饶平海关 |
| 6023 | 潮州海润快件监管中心（饶平快件） |
| 6028 | 潮阳海关 |
| 6031 | 汕尾海关 |
| 6032 | 汕关海城 |
| 6033 | 汕关陆丰 |
| 6038 | 汕头海关外砂快件监管中心（汕关快件） |
| 6041 | 梅州海关 |
| 6042 | 梅州兴宁 |
| **6400** | **海口关区** |
| 6401 | 海口海关 |
| 6402 | 三亚海关 |
| 6403 | 八所海关 |
| 6404 | 洋浦经济开发区海关（洋浦区关） |
| 6405 | 海保税区 |
| 6406 | 清澜海关 |
| 6407 | 美兰机场 |
| 6408 | 洋浦保税港口海关（洋浦港区） |
| 6409 | 海口综合保税区海关（海口综保） |
| 6410 | 马村港监管点（马村监管） |
| 6411 | 海口海关现场业务处（海口现场） |
| **6700** | **湛江关区** |
| 6701 | 湛江海关 |
| 6702 | 茂名海关 |
| 6703 | 徐闻海关 |
| 6704 | 湛江南油 |
| 6705 | 湛江水东 |
| 6706 | 湛江吴川 |
| 6707 | 湛江廉江 |
| 6708 | 湛江高州 |
| 6709 | 湛江信宜 |
| 6710 | 东海岛组 |
| 6711 | 霞山海关 |
| 6712 | 湛江霞海 |
| 6713 | 湛江机场 |
| 6714 | 湛江博贺 |

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| 关区代码 Code | 关区名称 Name of International Trade Port (Customs Establishment) |
|---|---|
| 6715 | 湛江进出境快件监管中心(湛江快件) |
| 6716 | 湛江物流 |
| **6800** | **江门关区** |
| 6810 | 江门海关 |
| 6811 | 江门高沙 |
| 6812 | 江门外海 |
| 6813 | 江门旅检 |
| 6816 | 江门市进出境货运车辆检查场(江门车场) |
| 6817 | 江门保税 |
| 6820 | 新会海关 |
| 6821 | 新会港 |
| 6827 | 新会稽查 |
| 6830 | 台山海关 |
| 6831 | 台公益港 |
| 6837 | 台山稽查 |
| 6840 | 开平海关 |
| 6841 | 开平码头 |
| 6847 | 开平稽查 |
| 6850 | 恩平海关 |
| 6851 | 恩平港 |
| 6857 | 恩平稽查 |
| 6860 | 鹤山海关 |
| 6861 | 鹤山码头 |
| 6867 | 鹤山稽查 |
| 6870 | 阳江海关 |
| 6871 | 阳江港 |
| 6872 | 阳江车场 |
| 6877 | 阳江稽查 |
| **7200** | **南宁关区** |
| 7201 | 邕州海关 |
| 7202 | 北海海关 |
| 7203 | 梧州海关 |
| 7204 | 桂林海关 |
| 7205 | 柳州海关 |
| 7206 | 防城海关 |
| 7207 | 东兴海关 |
| 7208 | 凭祥海关 |
| 7209 | 贵港海关 |
| 7210 | 水口海关 |
| 7211 | 龙邦海关 |
| 7212 | 钦州海关 |
| 7213 | 桂林机办 |
| 7214 | 北海海关驻出口加工区办事处(北海加工) |
| 7215 | 广西钦州保税港区(南关钦保) |
| 7216 | 南宁保税物流中心(南宁物流) |
| 7217 | 广西钦州保税港(口岸)(钦保口岸) |
| 7218 | 南宁海关驻玉林办事处(玉林办) |
| 7219 | 广西凭祥综合保税区(南凭综保) |
| 7220 | 友谊关 |
| **7900** | **成都关区** |
| 7901 | 成都海关 |
| 7902 | 成都双流机场海关(蓉机场关) |
| 7903 | 乐山海关 |
| 7904 | 攀枝花关 |
| 7905 | 绵阳海关 |
| 7906 | 成关邮办 |
| 7907 | 成都自贡 |
| 7908 | 成都加工 |
| 7909 | 成都公路国际物流中心监管场站(公路场站) |
| 7910 | 成都双流机场海关非邮政快件监管点(蓉机快件) |
| 7911 | 成都海关驻泸州办事处(泸州办) |
| 7912 | 成都海关驻宜宾办事处(宜宾办) |
| 7913 | 成都海关驻南充办事处(南充办) |
| 7914 | 绵阳出口加工区(绵阳出口) |
| 7915 | 成都保税物流中心(B型)(成都物流) |
| 7916 | 成都高新综合保税区(成都综保) |
| 7917 | 遂宁海关 |
| 7918 | 德阳海关 |
| 7919 | 成都空港 |
| 7920 | 成空物流 |
| 7921 | 泸州港保税物流中心 |
| 7922 | 成综双流 |
| 7923 | 宜宾物流 |
| 7924 | 成铁物流 |
| 7925 | 天府新关 |
| **8000** | **重庆关区** |
| 8001 | 重庆海关 |
| 8002 | 南坪开发 |
| 8003 | 重庆机场 |
| 8004 | 重庆邮办 |
| 8005 | 万州海关 |
| 8006 | 重庆铁路 |
| 8007 | 九龙坡港 |
| 8008 | 渝加工区 |
| 8009 | 重庆海关驻涪陵办事处(渝涪陵办) |
| 8010 | 重庆两路寸滩保税港区水港功能区(寸滩水港) |
| 8011 | 重庆江北机场国际快件中心 |
| 8012 | 重庆两路寸滩保税港区保税加工物流功能区(重庆保税) |
| 8013 | 重庆西永综合保税区(西永综保) |
| 8014 | 西永海关 |
| 8015 | 两路寸滩保税港区贸易功能区 |
| 8016 | 重庆铁路保税物流中心 |
| **8300** | **贵阳海关** |
| 8301 | 贵阳总关 |
| 8302 | 贵阳海关驻机场办事处(贵关机办) |
| 8303 | 中华人民共和国遵义海关(遵义海关) |
| 8304 | 贵高新办 |
| 8305 | 贵阳高新 |
| 8306 | 贵安综保 |
| 8307 | 贵安新区 |
| 8308 | 六盘水关 |
| **8600** | **昆明关区** |
| 8601 | 昆明海关 |
| 8602 | 畹町海关 |
| 8603 | 瑞丽海关 |
| 8604 | 章凤海关 |
| 8605 | 盈江海关 |
| 8606 | 孟连海关 |
| 8607 | 南伞海关 |
| 8608 | 孟定海关 |
| 8609 | 打洛海关 |
| 8610 | 腾冲海关 |
| 8611 | 沧源海关 |
| 8612 | 勐腊海关 |
| 8613 | 河口海关 |
| 8614 | 金水河关 |
| 8615 | 天保海关 |
| 8616 | 田蓬海关 |
| 8617 | 大理海关 |
| 8618 | 芒市海关 |
| 8619 | 保山监管 |
| 8620 | 昆明机场 |
| 8621 | 昆明邮办 |
| 8622 | 西双版纳 |
| 8623 | 昆丽江办 |
| 8624 | 思茅海关 |
| 8625 | 河口海关驻山腰办事处(河口山腰) |
| 8626 | 六库监管 |
| 8627 | 昆明海关现场业务处开发区监管科(昆明高新) |
| 8628 | 云南昆明出口加工区(昆明加工) |
| 8629 | 昆明香办 |
| 8631 | 勐康海关 |
| 8632 | 昆明快件 |
| 8633 | 红河综合保税区 |
| **8800** | **拉萨海关** |
| 8801 | 聂拉木关 |
| 8802 | 日喀则关 |
| 8803 | 狮泉河关 |
| 8804 | 拉萨机办 |
| 8805 | 拉萨现场 |
| 8808 | 吉隆海关 |
| **9000** | **西安关区** |
| 9001 | 西安陆港 |
| 9002 | 咸阳机场 |
| 9003 | 宝鸡海关 |
| 9004 | 西安海关邮局办事处(西关邮办) |
| 9007 | 西安保税物流中心(西安物流) |
| 9005 | 陕西西安出口加工区A区(陕加工A) |
| 9006 | 陕西西安出口加工区B区(陕加工B) |
| 9007 | 西安保税物流中心(西安综保) |
| 9008 | 高新综保 |
| 9009 | 西安高新 |
| 9010 | 延安海关 |
| 9011 | 渭南海关 |
| 9012 | 榆林海关 |
| 9013 | 西咸物流 |
| **9400** | **乌关区** |
| 9401 | 乌鲁木齐海关现场业务处(乌关现场) |
| 9402 | 霍尔果斯 |
| 9403 | 吐尔尕特 |
| 9404 | 阿拉山口 |
| 9405 | 塔城海关 |
| 9406 | 伊宁海关 |
| 9407 | 吉木乃办 |
| 9408 | 喀什海关 |
| 9409 | 红其拉甫 |
| 9410 | 乌鲁木齐海关隶属阿勒泰海关(阿勒泰关) |
| 9411 | 塔克什肯 |
| 9412 | 乌拉斯太 |
| 9413 | 老爷庙 |
| 9414 | 红山嘴 |
| 9415 | 伊尔克什 |
| 9416 | 库尔勒办 |
| 9417 | 乌鲁木齐机场海关(乌机场关) |
| 9418 | 乌鲁木齐海关驻出口加工区办事处(乌加工区) |
| 9419 | 都拉塔海关(都拉塔关) |
| 9420 | 乌鲁木齐海关驻车站办事处(乌关车办) |
| 9421 | 霍尔果斯国际边境合作中心海关(霍中心A) |
| 9422 | 石河子关 |
| 9423 | 山口综保 |
| 9424 | 喀什综合保税区 |
| 9425 | 卡拉苏海关 |
| 9426 | 奎屯保税物流中心 |
| 9427 | 中哈霍尔果斯国际边境合作中心中方配套区 |
| 9428 | 乌关快件 |
| **9500** | **兰州关区** |
| 9501 | 兰州海关 |
| 9502 | 酒泉海关 |
| 9503 | 甘肃机场集团空港国际物流中心海关监管组(兰州空港) |
| 9504 | 武威物流 |
| 9505 | 兰州海关驻天水监管组(天水监管) |
| 9506 | 金昌海关 |
| 9507 | 兰州海关驻兰州新区综合保税区监管组 |
| **9600** | **银川海关** |
| 9601 | 银川海关业务现场(银川现场) |
| 9602 | 银川海关驻机场办事处(银机办) |
| 9603 | 银川海关驻惠农监管组(惠农监管) |
| 9604 | 银川综保 |
| **9700** | **西宁关区** |
| 9701 | 西宁海关现场(西宁海关) |
| 9702 | 青海物流 |
| **9900** | **政法司** |

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## 国内地区代码表

**Codes for Sub-entity of the P.R.C.**

| 地区代码 Code | 地区名称 Name of Sub-entity | 地区性质标记 ID of Designated Area | 地区代码 Code | 地区名称 Name of Sub-entity | 地区性质标记 ID of Designated Area |
|---|---|---|---|---|---|
| 11013 | 中关村国家自主创新示范区（东城园） | | 12072 | 天津经济技术开发区 | 3 |
| | | | 12074 | 天津港保税区 | A |
| 11019 | 东城区 | 9 | 12075 | 天津出口加工区 | |
| 11023 | 中关村国家自主创新示范区（西城园） | | 12076 | 天津东疆保税港区 | 2 |
| | | | 12077 | 天津保税物流园 | 2 |
| 11029 | 西城区 | 9 | 12079 | 滨海新区(塘沽其他) | 2 |
| 11039 | 崇文区 | 9 | 1207W | 天津经济技术开发保税物流中心 | |
| 11049 | 宣武区 | 9 | 12089 | 滨海新区(汉沽) | 2 |
| 11053 | 中关村国家自主创新示范区（朝阳园） | B | 12099 | 滨海新区(大港) | 2 |
| | | | 12106 | 天津滨海新区综合保税区 | 6 |
| 11059 | 朝阳区 | 9 | 12109 | 东丽区 | 2 |
| 11063 | 中关村国家自主创新示范区（丰台园） | B | 12119 | 西青区 | 2 |
| | | | 12129 | 津南区 | 2 |
| 11069 | 丰台区 | 9 | 12139 | 北辰区 | 2 |
| 11073 | 中关村国家自主创新示范区（石景山园） | B | 12149 | 宁河县 | 2 |
| | | | 12159 | 武清县 | 2 |
| 11079 | 石景山 | 9 | 12169 | 静海县 | 2 |
| 11083 | 中关村国家自主创新示范区（海淀园） | B | 12179 | 宝坻县 | 2 |
| | | | 12189 | 蓟县 | 2 |
| 11089 | 海淀区其他 | 9 | 12909 | 天津其他 | 2 |
| 11093 | 中关村国家自主创新示范区（门头沟园） | B | 13013 | 石家庄高新技术产业开发实验区 | B |
| | | | 13019 | 石家庄其他 | 2 |
| 11099 | 门头沟 | 9 | 13022 | 曹妃甸经济技术开发区 | |
| 11103 | 中关村国家自主创新示范区（房山园） | | 13026 | 曹妃甸综合保税区 | |
| | | | 13029 | 唐山 | |
| 11109 | 房山 | 9 | 13032 | 秦皇岛经济技术开发区 | 3 |
| 11113 | 中关村国家自主创新示范区（顺义园） | | 13035 | 河北秦皇岛出口加工区 | 2 |
| | | | 13039 | 秦皇岛其他 | 2 |
| 11115 | 北京天竺出口加工区 | | 13049 | 邯郸 | |
| 11116 | 北京天竺综合保税区 | | 13059 | 邢台 | |
| 11119 | 顺义 | 9 | 13063 | 保定高新技术产业开发区 | B |
| 11123 | 中关村国家自主创新示范区（昌平园） | B | 13069 | 保定其他 | |
| | | | 13079 | 张家口 | |
| 11129 | 昌平 | 9 | 13089 | 承德 | |
| 11132 | 北京经济技术开发区 | 3 | 13099 | 沧州 | |
| 11133 | 中关村国家自主创新示范区（大兴-亦庄园） | B | 13105 | 河北廊坊出口加工区 | |
| 11139 | 大兴其他 | 9 | 13109 | 廊坊 | |
| 1113w | 北京亦庄保税物流中心 | | 13119 | 衡水 | |
| 11143 | 中关村国家自主创新示范区（通州园） | B | 13129 | 武安 | |
| | | | 13909 | 河北其他 | |
| 11149 | 通县 | 9 | 14012 | 山西太原经济技术开发区 | 3 |
| 11153 | 中关村国家自主创新示范区（怀柔园） | | 14013 | 太原高新技术产业开发区 | B |
| | | | 14016 | 太原武宿综合保税区 | |
| 11159 | 怀柔 | 9 | 14019 | 太原其他 | 2 |
| 11163 | 中关村国家自主创新示范区（平谷园） | | 14022 | 大同经济技术开发区 | |
| | | | 14029 | 大同 | |
| 11169 | 平谷 | 9 | 14039 | 阳泉 | |
| 11173 | 中关村国家自主创新示范区（延庆园） | B | 14049 | 长治 | |
| | | | 14059 | 晋城 | |
| 11179 | 延庆 | 9 | 14069 | 朔州 | |
| 11183 | 中关村国家自主创新示范区（密云园） | B | 14079 | 雁北 | |
| | | | 14089 | 忻州 | |
| 11189 | 密云 | 9 | 14099 | 吕梁 | |
| 11909 | 北京其他 | 9 | 14102 | 晋中经济技术开发区 | |
| 12019 | 和平区 | 2 | 14109 | 晋中 | |
| 12029 | 河东区 | 2 | 14119 | 临汾 | |
| 12039 | 河西区 | 2 | 1411W | 山西方略保税物流中心 | |
| 12043 | 天津新技术产业园区 | B | 14129 | 运城 | |
| 12049 | 南开区其他 | 2 | | | |
| 12059 | 河北区 | 2 | | | |
| 12069 | 红桥区 | 2 | | | |

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|---|---|---|---|---|---|
| 14139 | 古交 | | 22109 | 延边 | |
| 14909 | 山西其他 | | 22119 | 公主岭 | |
| 15015 | 内蒙古呼和浩特出口加工区 | | 22129 | 梅河口 | |
| 15019 | 呼和浩特 | | 22139 | 集安 | |
| 15023 | 包头高新技术产业开发区 | B | 22149 | 桦甸 | |
| 15029 | 包头其他 | | 22159 | 九台 | |
| 15039 | 乌海 | | 22169 | 蛟河 | |
| 15049 | 赤峰 | | 22179 | 松原 | |
| 1504W | 赤峰保税物流中心 | | 22189 | 延吉市 | |
| 15059 | 二连 | 2 | 22909 | 吉林其他 | |
| 15069 | 满洲里 | 2 | 23012 | 哈尔滨经济技术开发区 | 3 |
| 15079 | 呼伦贝尔盟 | | 23013 | 哈尔滨高技术开发区 | B |
| 15089 | 哲里木盟 | | 23019 | 哈尔滨其他 | 2 |
| 15099 | 兴安盟 | | 23029 | 齐齐哈尔 | |
| 15109 | 乌兰察布盟 | | 23039 | 鸡西 | |
| 15119 | 巴彦淖尔市 | | 23049 | 鹤岗 | |
| 15129 | 伊克昭盟 | | 23059 | 双鸭山 | |
| 15139 | 阿拉善盟 | | 23063 | 大庆高新技术产业开发区 | B |
| 15149 | 锡林郭勒盟 | | 23069 | 大庆其他 | |
| 15909 | 内蒙古其他 | | 23079 | 伊春 | |
| 21012 | 沈阳经济技术开发区 | 3 | 23089 | 佳木斯 | |
| 21013 | 沈阳南湖科技开发区 | B | 23099 | 七台河 | |
| 21015 | 辽宁沈阳、张士出口加工区 | | 23109 | 牡丹江 | |
| 21016 | 沈阳综合保税区 | | 23119 | 黑河 | 2 |
| 21019 | 沈阳其他 | | 23126 | 绥芬河综合保税区 | |
| 21022 | 大连经济技术开发区 | 3 | 23129 | 绥芬河 | 2 |
| 21023 | 大连高新技术产业园区 | B | 23139 | 松花江 | |
| 21024 | 大连大窑湾保税区 | A | 23149 | 绥化 | |
| 21025 | 辽宁大连出口加工区 | | 23159 | 大兴安岭 | |
| 21026 | 大窑湾保税港区 | | 23169 | 阿城 | |
| 21027 | 大连保税物流园区 | 2 | 23179 | 同江 | |
| 21029 | 大连其他 | 2 | 23189 | 富锦 | |
| 21033 | 鞍山高新技术产业开发区 | B | 23199 | 铁力 | |
| 21039 | 鞍山其他 | | 23209 | 密山 | |
| 21049 | 抚顺 | | 23909 | 黑龙江其他 | |
| 21059 | 本溪 | | 31019 | 黄浦 | 2 |
| 21069 | 丹东 | | 31029 | 南市 | 2 |
| 21079 | 锦州 | | 31039 | 卢湾 | 2 |
| 21089 | 营口 | | 31043 | 上海漕河泾新技术开发区 | B |
| 2108W | 营口港保税物流中心 | | 31049 | 徐汇其他 | 2 |
| 21099 | 阜新 | | 31052 | 上海经济技术开发区 | 3 |
| 21109 | 辽阳 | | 31059 | 长宁 | 2 |
| 21119 | 盘锦 | | 31069 | 静安 | 2 |
| 21129 | 铁岭 | | 31079 | 普陀 | 2 |
| 21139 | 朝阳 | | 3107W | 上海西北物流园区保税物流中心 | |
| 21149 | 葫芦岛市 | | 31089 | 闸北 | 2 |
| 21159 | 瓦房店 | | 31099 | 虹口 | 2 |
| 21169 | 海城 | | 31109 | 杨浦 | 2 |
| 21179 | 兴城 | | 31112 | 上海闵行经济技术开发区 | 2 |
| 21189 | 铁法 | | 31113 | 上海浦江高科技园区 | B |
| 21199 | 北票 | | 31115 | 上海漕河泾出口加工区 | 2 |
| 21209 | 开源 | | 31119 | 闵行其他 | 2 |
| 21909 | 辽宁其他 | | 31129 | 宝山 | 2 |
| 22012 | 长春经济技术开发区 | 3 | 31145 | 上海嘉定出口加工区 | 2 |
| 22013 | 长春南湖-南岭新技术产业园区 | B | 31149 | 嘉定 | 2 |
| 22016 | 长春兴隆综合保税区 | | 31159 | 川沙 | 2 |
| 22019 | 长春其他 | 2 | 31162 | 上海闵行经济技术开发区（临港新城） | 3 |
| 22023 | 吉林高新技术产业开发区 | B | | | |
| 22029 | 吉林其他 | | | | |
| 22039 | 四平 | | 31166 | 洋山保税港区 | 2 |
| 22049 | 辽源 | | 31169 | 南汇 | 2 |
| 22059 | 通化 | | 31175 | 上海闵行出口加工区 | 2 |
| 22069 | 白山 | | 31179 | 奉贤 | 2 |
| 22075 | 吉林珲春出口加工区 | | 31185 | 上海松江出口加工区 | |
| 22079 | 珲春 | 2 | 31189 | 松江 | 2 |
| 22089 | 图们 | | 31199 | 金山 | 2 |
| 22099 | 白城 | | 31205 | 上海青浦出口加工区 | 2 |

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|---|---|---|---|---|---|
| 31209 | 青浦 | 2 | 33023 | 宁波高新技术产业开发区 | |
| 31219 | 崇明 | 2 | 33024 | 浙江宁波北仑港保税区 | A |
| 31222 | 上海浦东新区 | 3 | 33025 | 浙江宁波出口加工区 | 2 |
| 31224 | 上海外高桥保税区 | A | 33026 | 宁波梅山保税港区 | 2 |
| 31225 | 上海金桥出口加工区(南区) | | 33027 | 宁波保税物流园 | 2 |
| 31226 | 上海浦东机场综合保税区 | 2 | 33029 | 宁波其他 | 2 |
| 31227 | 上海保税物流园区 | 2 | 3302W | 宁波栎社保税物流中心 | |
| 31229 | 浦东其他 | 2 | 33032 | 温州经济技术开发区 | 3 |
| 31909 | 上海其他 | 2 | 33039 | 温州其他 | 2 |
| 32013 | 南京浦口高新技术外向型开发区 | B | 33045 | 浙江嘉兴出口加工区 | |
| 32015 | 江苏南京出口加工区 | | 33049 | 嘉兴 | |
| 32016 | 南京综合保税区 | | 33059 | 湖州 | |
| 32019 | 南京其他 | | 33069 | 绍兴 | |
| 3201W | 南京龙潭港保税物流中心 | | 33072 | 金华经济技术开发区 | |
| 32023 | 无锡高新技术产业开发区 | B | 33079 | 金华 | |
| 32025 | 江苏无锡出口加工区 | | 33089 | 衢州 | |
| 32026 | 无锡高新区综合保税区 | | 33096 | 舟山港综合保税区 | |
| 32029 | 无锡其他 | | 33099 | 舟山 | |
| 32039 | 徐州 | | 33109 | 丽水 | |
| 32043 | 常州高新技术产业开发区 | B | 33119 | 台州 | |
| 32045 | 江苏常州出口加工区 | | 33129 | 余姚 | |
| 32049 | 常州其他 | | 33139 | 海宁 | |
| 32052 | 苏州工业园区 | 3 | 33149 | 兰溪 | |
| 32053 | 苏州高新技术产业开发区 | B | 33159 | 瑞安 | |
| 32055 | 江苏苏州工业园区加工区 | | 33169 | 萧山 | |
| 32056 | 苏州工业园综合税区、苏州高新综保区 | | 3316W | 杭州保税物流中心 | |
| 32059 | 苏州其他 | | 33179 | 江山 | |
| 32062 | 南通经济技术开发区 | 3 | 33189 | 义乌 | |
| 32065 | 江苏南通出口加工区 | | 3318W | 义乌保税物流中心 | |
| 32066 | 南通综合保税区 | | 33199 | 东阳 | |
| 32069 | 南通其他 | 2 | 33205 | 浙江慈溪出口加工区 | |
| 32072 | 连云港经济技术开发区 | 3 | 33209 | 慈溪 | |
| 32075 | 江苏连云港出口加工区 | 2 | 33219 | 奉化 | |
| 32079 | 连云港其他 | 2 | 33229 | 诸暨 | |
| 3207W | 连云港保税物流中心 | 2 | 33239 | 黄岩 | |
| 32085 | 江苏省淮安出口加工区 | | 33909 | 浙江其他 | |
| 32086 | 淮安综合保税区 | | 34012 | 合肥经济技术开发区 | 3 |
| 32089 | 淮安市 | | 34013 | 合肥科技工业园区 | B |
| 32096 | 盐城综合保税区 | | 34015 | 安徽合肥出口加工区 | |
| 32099 | 盐城 | | 34016 | 合肥综合保税区 | |
| 32105 | 江苏扬州出口加工区 | | 34019 | 合肥其他 | 2 |
| 32109 | 扬州 | | 34022 | 芜湖经济技术产业开发区 | 3 |
| 32115 | 江苏镇江出口加工区 | | 34023 | 芜湖高新技术开发区 | |
| 32119 | 镇江 | | 34025 | 安徽芜湖出口加工区 | |
| 32125 | 江苏泰州出口加工区 | | 34029 | 芜湖其他 | 2 |
| 32129 | 泰州 | | 34033 | 蚌埠高新技术产业开发区 | |
| 32139 | 仪征 | | 34039 | 蚌埠 | |
| 32145 | 江苏常熟出口加工区 | | 3403W | 蚌埠(皖北)保税物流中心 | |
| 32149 | 常熟 | | 34042 | 安徽淮南经济技术开发区 | |
| 32154 | 江苏张家港保税区 | A | 34049 | 淮南 | |
| 32156 | 张家港保税港区 | | 34052 | 马鞍山经济技术开发区 | 3 |
| 32157 | 张家港保税物流园 | | 34053 | 马鞍山慈湖高新技术产业开发区 | |
| 32159 | 张家港其他 | | 34059 | 马鞍山 | |
| 32169 | 江阴 | | 34069 | 淮北 | |
| 3216W | 江阴保税物流中心 | | 34072 | 铜陵经济技术开发区 | 3 |
| 32179 | 宿迁 | | 34079 | 铜陵 | |
| 32189 | 丹阳 | | 34082 | 安庆桐城经济技术开发区 | 3 |
| 32199 | 东台 | | 34089 | 安庆 | |
| 32209 | 兴化 | | 34099 | 黄山 | |
| 32229 | 宜兴 | | 34109 | 阜阳 | |
| 32235 | 江苏昆山出口加工区 | | 34119 | 宿州 | |
| 32236 | 昆山综合保税区 | | 34122 | 滁州经济技术开发区 | 3 |
| 32239 | 昆山 | | 34129 | 滁州 | |
| 32249 | 启东 | | 34132 | 安徽六安经济技术开发区 | |
| 32255 | 江苏吴江出口加工区 | | 34139 | 六安 | |
| 32259 | 吴江市 | | 34142 | 宣城宁国经济技术开发区 | |
| 32266 | 太仓港综合保税区 | | 34149 | 宣城 | |
| 32269 | 太仓市 | | 34159 | 巢湖 | |
| 3226W | 太仓保税物流中心 | | 34162 | 池州经济技术开发区 | 3 |
| 32909 | 江苏其他 | | 34169 | 池州 | |
| 33012 | 杭州经济技术开发区 | 3 | 34179 | 亳州 | |
| 33013 | 杭州高新技术产业开发区 | B | 34909 | 安徽其他 | |
| 33015 | 浙江杭州出口加工区 | | 35012 | 福州经济技术开发区 | 3 |
| 33019 | 杭州其他 | | 35013 | 福州市科技园区 | B |
| 33022 | 宁波经济技术开发区 | 3 | 35014 | 福建马尾保税区 | A |

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|---|---|---|---|---|---|
| 35015 | 福建福州、福清出口加工区 | 8 | 3702W | 青岛保税物流中心 | |
| 35016 | 福州保税港区 | | 37029 | 青岛其他 | 2 |
| 35017 | 福州保税物流园区 | 2 | 37033 | 淄博高新技术产业开发区 | B |
| 35019 | 福州其他 | 2 | 37039 | 淄博 | |
| 35021 | 厦门特区 | 1 | 3703W | 淄博保税物流中心 | |
| 35023 | 厦门火炬高技术产业开发区 | B | 37049 | 枣庄 | |
| 35024 | 厦门象屿保税区 | A | 37059 | 东营 | |
| 35025 | 福建厦门出口加工区 | | 37062 | 烟台经济技术开发区 | 3 |
| 35026 | 厦门海沧保税港区 | | 37065 | 山东烟台出口加工区 | |
| 35027 | 厦门象屿保税物流园 | 1 | 37069 | 烟台其他 | 2 |
| 35029 | 厦门其他 | 2 | 37073 | 潍坊高新技术产业开发区 | B |
| 3502W | 厦门火炬(翔安)保税物流中心 | | 37075 | 山东潍坊出口加工区 | |
| 35039 | 莆田 | 8 | 37076 | 潍坊综合保税区 | |
| 35049 | 三明 | | 37079 | 潍坊其他 | |
| 35055 | 福建泉州出口加工区 | 8 | 37089 | 济宁 | |
| 35059 | 泉州 | 8 | 37099 | 泰安 | |
| 35069 | 漳州 | 8 | 37103 | 威海火炬高技术产业开发区 | B |
| 35079 | 南平 | 8 | 37105 | 山东威海出口加工区 | |
| 35089 | 宁德 | 8 | 37109 | 威海其他 | |
| 35099 | 龙岩 | 8 | 37119 | 日照 | |
| 35109 | 永安 | 8 | 3711W | 日照保税物流中心 | |
| 35119 | 石狮 | 8 | 37129 | 山东省滨州其他 | |
| 35128 | 平潭综合试验区 | 8 | 3712W | 鲁中运达保税物流中心 | |
| 35129 | 平潭 | | 37139 | 德州 | |
| 35909 | 福建其他 | 8 | 37149 | 聊城 | |
| 36012 | 南昌经济技术开发区 | 12 | 37156 | 临沂综合保税区 | |
| 36013 | 南昌高新技术产业开发区 | B | 37159 | 临沂 | |
| 36015 | 江西南昌出口加工区 | | 37169 | 菏泽 | |
| 36019 | 南昌其他 | | 37179 | 青州 | |
| 3601W | 南昌保税物流中心 | | 37189 | 龙口 | |
| 36023 | 景德镇高新技术产业开发区 | B | 37199 | 曲阜 | |
| 36029 | 景德镇 | | 37209 | 莱芜 | |
| 36032 | 萍乡经济技术开发区 | 3 | 37219 | 新泰 | |
| 36039 | 萍乡 | | 37229 | 胶州 | |
| 36042 | 九江经济技术开发区 | 3 | 37239 | 诸城 | |
| 36045 | 江西九江出口加工区 | 2 | 37249 | 莱阳 | |
| 36049 | 九江 | 2 | 37259 | 滕州 | |
| 36053 | 新余高新技术产业开发区 | B | 37269 | 文登 | |
| 36059 | 新余 | | 37279 | 荣城 | |
| 36063 | 鹰潭高新技术产业开发区 | | 37289 | 即墨 | |
| 36069 | 鹰潭 | | 37299 | 平度 | |
| 36072 | 赣州经济技术开发区 | 3 | 37909 | 山东其他 | |
| 36075 | 江西赣州出口加工区 | | 41012 | 郑州经济技术开发区 | 2 |
| 36076 | 赣州综合保税区 | | 41013 | 郑州高新技术开发区 | B |
| 36079 | 赣州 | | 41015 | 河南郑州出口加工区 | |
| 36082 | 宜春经济技术开发区 | | 41016 | 新郑综合保税区 | |
| 36089 | 宜春 | | 41018 | 郑州航空港经济综合试验区 | |
| 36092 | 上饶经济技术开发区 | 3 | 41019 | 郑州其他 | 2 |
| 36099 | 上饶 | | 4101W | 河南保税物流中心 | |
| 36102 | 井冈山经济技术开发区 | 3 | 41029 | 开封 | |
| 36105 | 井冈山出口加工区 | | 41033 | 洛阳高新技术产业开发区 | B |
| 36109 | 吉安 | | 41039 | 洛阳其他 | |
| 36119 | 抚州 | | 41049 | 平顶山 | |
| 36129 | 瑞昌 | | 41059 | 安阳 | |
| 36909 | 江西其他 | | 41069 | 鹤壁 | |
| 37013 | 济南高新技术产业开发区 | B | 41079 | 新乡 | |
| 37015 | 山东济南出口加工区 | | 41089 | 焦作 | |
| 37016 | 济南综合保税区 | | 4108W | 河南德众保税物流中心 | |
| 37019 | 济南其他 | | 41099 | 濮阳 | |
| 37022 | 青岛经济技术开发区 | 3 | 41109 | 许昌 | |
| 37023 | 青岛高新技术产业开发区 | B | 41119 | 漯河 | |
| 37024 | 青岛保税区 | A | 41129 | 三门峡 | |
| 37025 | 山东青岛出口加工区 | | 41139 | 商丘 | |
| 37026 | 青岛前湾保税港区 | 2 | 41149 | 周口 | |
| 37027 | 青岛保税物流园区 | 2 | 41159 | 驻马店 | |

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|---|---|---|---|---|---|
| 41169 | 南阳 | | 43159 | 醴陵 | |
| 41179 | 信阳 | | 43169 | 湘乡 | |
| 41189 | 义马 | | 43179 | 耒阳 | |
| 41199 | 汝州 | | 43189 | 汨罗 | |
| 41209 | 济源 | | 43199 | 津市 | |
| 41219 | 禹州 | | 43202 | 浏阳经济技术开发区 | |
| 41229 | 卫辉 | | 43209 | 浏阳其他 | |
| 41239 | 辉县 | | 43909 | 湖南其他 | |
| 41249 | 泌阳 | | 44012 | 广州经济技术开发区 | 3 |
| 41909 | 河南其他 | | 44013 | 广州天河高新技术产业开发区 | B |
| 42012 | 武汉经济技术开发区 | 3 | 44014 | 广州保税区 | A |
| 42013 | 武汉东湖新技术开发区 | B | 44015 | 广东广州出口加工区 | |
| 42015 | 湖北武汉出口加工区 | | 44016 | 广州白云机场综合保税区 | |
| 42016 | 武汉东湖综合保税区 | | 44017 | 广州保税物流园区 | 7 |
| 42019 | 武汉其他 | 2 | 44019 | 广州其他 | 2 |
| 4201W | 武汉东西湖保税物流中心 | 2 | 44029 | 韶关 | 7 |
| 42022 | 黄石经济技术开发区 | 3 | 44031 | 深圳特区 | 1 |
| 42029 | 黄石 | | 44033 | 深圳科技工业园区 | B |
| 4202W | 黄石棋盘洲保税物流中心 | | 44034 | 福田盐田沙头角保税区 | A |
| 42039 | 十堰 | | 44035 | 广东深圳出口加工区 | |
| 42049 | 沙市 | | 44036 | 深圳前湾保税港区 | |
| 42059 | 宜昌 | | 44037 | 深圳盐田保税物流园区 | 1 |
| 42062 | 襄阳经济技术开发区 | 3 | 4403W | 深圳机场保税物流中心 | |
| 42063 | 襄阳高新技术产业开发区 | B | 44039 | 深圳其他 | 7 |
| 42069 | 襄阳其他 | | 4403W | 深圳机场保税物流中心 | |
| 42079 | 鄂州 | | 44041 | 珠海特区 | 1 |
| 42089 | 荆门 | | 44043 | 珠海高新技术产业开发区 | B |
| 42099 | 黄冈 | | 44044 | 珠海保税区 | A |
| 42109 | 孝感 | | 44045 | 珠澳跨境工业区珠海园区 | 7 |
| 42119 | 咸宁 | | 44048 | 珠海横琴新区 | |
| 42122 | 荆州经济技术开发区 | 3 | 44049 | 珠海其他 | 7 |
| 42129 | 荆州 | | 44051 | 汕头特区 | 1 |
| 42139 | 鄂阳 | | 44054 | 汕头保税区 | A |
| 42149 | 鄂西 | | 44059 | 汕头其他 | 7 |
| 42159 | 随州 | | 44063 | 佛山高新技术产业开发区 | B |
| 42169 | 老河口 | | 44069 | 佛山其他 | 7 |
| 42179 | 枣阳 | | 44079 | 江门 | 7 |
| 42189 | 神农架 | | 44082 | 湛江经济技术开发区 | 3 |
| 42909 | 湖北其他 | | 44089 | 湛江其他 | 2 |
| 43012 | 长沙经济技术开发区 | | 44099 | 茂名 | 7 |
| 43013 | 长沙科技开发区 | B | 44129 | 肇庆 | 7 |
| 43019 | 长沙其他 | 2 | 44133 | 惠州高新技术产业开发区 | B |
| 4301W | 长沙金霞保税物流中心 | | 44139 | 惠州其他 | 7 |
| 43023 | 株州高新技术产业开发区 | B | 44149 | 梅州 | 7 |
| 43029 | 株州其他 | | 44159 | 汕尾 | 7 |
| 43032 | 湘潭经济技术开发区 | | 44169 | 河源 | 7 |
| 43033 | 湘潭高新技术产业开发区 | | 44179 | 阳江 | 7 |
| 43036 | 湘潭综合保税区 | | 44189 | 清远 | 7 |
| 43039 | 湘潭 | | 44193 | 东莞松山湖高薪技术产业开发区 | |
| 43043 | 衡阳高新技术产业开发区 | | | | |
| 43046 | 衡阳综合保税区 | | 44199 | 东莞 | 7 |
| 43049 | 衡阳 | | 4419W | 东莞保税物流中心 | |
| 43059 | 邵阳 | | 44203 | 中山火炬高技术产业开发区 | B |
| 43069 | 岳阳 | 2 | 44209 | 中山其他 | 7 |
| 43072 | 常德经济技术开发区 | | 4420W | 中山保税物流中心 | |
| 43079 | 常德 | | 44219 | 潮州 | 7 |
| 43089 | 张家界 | | 44229 | 顺德 | 7 |
| 43093 | 益阳高新技术产业开发区 | | 4422W | 佛山国通保税物流中心(B型) | |
| 43099 | 益阳 | | 44235 | 广东南沙出口加工区 | 7 |
| 43109 | 娄底 | | 44236 | 广州浦沙保税港区 | |
| 43115 | 湖南郴州出口加工区 | | 44239 | 番禺 | 7 |
| 43119 | 郴州 | | 44249 | 揭阳 | 7 |
| 43129 | 永州 | | 44289 | 南海 | 7 |
| 43139 | 怀化 | | 44299 | 云浮市 | 7 |
| 43149 | 湘西 | | 44306 | 广州南沙保税港区 | |
| | | | 44309 | 南沙其他 | |

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|---|---|---|---|---|---|
| 44909 | 广东其他 | 7 | 50109 | 万盛区 | |
| 45013 | 南宁高新技术产业开发区 | B | 50119 | 双桥区 | |
| 45019 | 南宁其他 | 2 | 50122 | 重庆两江新区渝北区 | 3 |
| 4501W | 南宁保税物流中心 | | 50125 | 重庆出口加工区 | |
| 45029 | 柳州 | | 50126 | 重庆两路寸滩保税港区(空港) | |
| 45033 | 桂林高新技术产业开发区 | B | 50129 | 渝北区 | |
| 45039 | 桂林其他 | | 50139 | 巴南区 | |
| 45049 | 梧州 | | 5015W | 泸州港保税物流中心 | |
| 45055 | 广西北海出口加工区 | | 50212 | 长寿经济技术开发区 | 2 |
| 45059 | 北海 | 2 | 50219 | 长寿县 | |
| 45069 | 玉林 | | 50229 | 綦江区 | |
| 45079 | 百色 | | 50239 | 潼南县 | |
| 45089 | 河池 | | 50249 | 重庆市铜梁区　铜梁区 | |
| 45096 | 广西钦州保税港区 | | 50259 | 大足区 | |
| 45099 | 钦州 | | 50269 | 荣昌县 | |
| 45106 | 广西凭祥综合保税区 | | 50279 | 重庆市璧山区　璧山区 | |
| 45109 | 凭祥 | 2 | 50289 | 梁平县 | |
| 45119 | 东兴 | 2 | 50299 | 城口县 | |
| 45129 | 防城港市 | | 50309 | 丰都县 | |
| 45139 | 贵港市 | | 50319 | 垫江县 | |
| 45149 | 崇左 | | 50329 | 武隆县 | |
| 45159 | 来宾 | | 50339 | 忠县 | |
| 45169 | 贺州 | | 50349 | 开县 | |
| 45909 | 广西其他 | | 50359 | 云阳县 | |
| 46011 | 海口 | 1 | 50369 | 奉节县 | |
| 46013 | 海南国际科技园区 | B | 50379 | 巫山县 | |
| 46014 | 海南海口保税区 | A | 50389 | 巫溪县 | |
| 46016 | 海口综合保税区 | 1 | 50399 | 黔江 | |
| 46021 | 三亚 | 5 | 50409 | 石柱土家族自治区 | |
| 46031 | 三沙 | | 50419 | 秀山土家族苗族自治县 | |
| 46041 | 五指山 | | 50429 | 酉阳土家族苗族自治县 | |
| 46051 | 琼海 | | 50439 | 彭水苗族土家族自治县 | |
| 46061 | 儋州 | | 50819 | 江津市 | |
| 46062 | 洋浦经济开发区 | | 50829 | 合川市 | |
| 46066 | 洋浦保税港区 | | 50839 | 永川市 | |
| 46071 | 文昌 | | 50849 | 南川市 | |
| 46081 | 万宁 | | 51012 | 成都经济技术开发区 | 3 |
| 46091 | 东方 | | 51013 | 成都高新技术产业开发区 | B |
| 46101 | 定安 | | 51015 | 四川成都出口加工区 | |
| 46111 | 屯昌 | | 51016 | 成都高新综合保税区 | |
| 46121 | 澄迈 | | 51019 | 成都其他 | 2 |
| 46131 | 临高 | | 5101W | 成都空港保税物流中心 | |
| 46141 | 白沙 | | 51039 | 自贡 | |
| 46151 | 昌江 | | 51049 | 攀枝花 | |
| 46161 | 乐东 | | 51059 | 泸州 | |
| 46171 | 陵水 | | 5105W | 泸州港保税物流中心(B型) | |
| 46181 | 保亭 | | 51069 | 德阳 | |
| 46191 | 琼中 | | 51072 | 绵阳经济技术开发区 | |
| 46901 | 海南其他 | 1 | 51073 | 绵阳高新技术产业开发区 | B |
| 46902 | 海南洋浦经济技术开发区 | 3 | 51075 | 四川绵阳出口加工区 | |
| 46906 | 海南洋浦保税港区 | 5 | 51079 | 绵阳其他 | |
| 50012 | 万州经济技术开发区 | | 51082 | 广元经济技术开发区 | |
| 50019 | 万州区 | | 51089 | 广元 | |
| 50029 | 涪陵区 | | 51099 | 遂宁 | |
| 50039 | 渝中区 | | 51109 | 内江 | |
| 50049 | 大渡口区 | | 51119 | 乐山 | |
| 50052 | 重庆两江新区江北区 | 3 | 51142 | 宜宾临港经济开发区 | |
| 50056 | 重庆两路寸滩保税港区(水港) | | 51149 | 宜宾 | |
| 50059 | 江北区 | | 51159 | 南充 | |
| 50066 | 重庆西永综合保税区 | | 51169 | 达县 | |
| 50069 | 沙坪坝区 | | 51179 | 雅安 | |
| 50073 | 重庆高新技术产业开发区 | B | 51189 | 阿坝 | |
| 50079 | 九龙坡区 | | 51199 | 甘孜 | |
| 50082 | 重庆经济技术开发区 | 3 | 51209 | 凉山 | |
| 50089 | 南岸区 | | 51229 | 广汉 | |
| 50092 | 重庆两江新区北碚区 | 3 | 51239 | 江油 | |
| 50099 | 北碚区 | | 51249 | 都江堰 | |

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|---|---|---|
| 51259 | 峨眉山 | |
| 51269 | 资阳(资阳) | |
| 51279 | 眉山(眉山) | |
| 51289 | 广安(广安) | |
| 51299 | 巴中(巴中) | |
| 51909 | 四川其他 | |
| 52013 | 贵阳高新技术产业开发区 | B |
| 52016 | 贵阳综合保税区 | |
| 52019 | 贵阳其他 | 2 |
| 52029 | 六盘水 | |
| 52039 | 遵义 | |
| 52049 | 铜仁 | |
| 52059 | 黔西南 | |
| 52069 | 毕节 | |
| 52079 | 安顺 | |
| 52089 | 黔东南 | |
| 52099 | 黔南 | |
| 52909 | 贵州其他 | |
| 53012 | 昆明经济技术开发区 | 3 |
| 53013 | 昆明高新技术产业开发区 | B |
| 53015 | 云南昆明出口加工区 | |
| 53019 | 昆明其他 | |
| 53029 | 东川 | |
| 53039 | 昭通 | |
| 53042 | 曲靖经济技术开发区 | 3 |
| 53049 | 曲靖 | |
| 53059 | 楚雄 | |
| 53069 | 玉溪 | |
| 53072 | 云南省蒙自经济技术开发区 | |
| 53076 | 云南红河综合保税区 | |
| 53079 | 红河 | |
| 53089 | 文山 | |
| 53099 | 普洱 | |
| 53109 | 西双版纳 | |
| 53119 | 大理 | |
| 53129 | 保山 | |
| 53139 | 德宏 | |
| 53149 | 丽江 | |
| 53159 | 怒江 | |
| 53169 | 迪庆 | |
| 53179 | 临沧 | |
| 53189 | 畹町 | 2 |
| 53199 | 瑞丽 | 2 |
| 53209 | 河口 | 2 |
| 53909 | 云南其他 | |
| 54012 | 拉萨经济技术开发区 | |
| 54019 | 拉萨 | 6 |
| 54029 | 昌都 | 6 |
| 54039 | 山南 | 6 |
| 54049 | 日喀则 | 6 |
| 54059 | 那曲 | 6 |
| 54069 | 阿里 | 6 |
| 54079 | 林芝 | 6 |
| 54909 | 西藏其他 | 6 |
| 61012 | 陕西航天经济技术开发区 | |
| 61013 | 西安新技术产业开发区 | B |
| 61015 | 陕西西安出口加工区 | |
| 61016 | 西安综合保税区和西安高新综合保税区 | |
| 61019 | 西安其他 | 2 |
| 61029 | 铜川 | |
| 61033 | 宝鸡高新技术产业开发区 | B |
| 61039 | 宝鸡其他 | |
| 61049 | 咸阳 | |
| 61059 | 渭南 | |
| 61062 | 汉中经济技术开发区 | |
| 61069 | 汉中 | |
| 61079 | 安康 | |
| 61089 | 商洛 | |
| 61099 | 延安 | |
| 61109 | 榆林 | |
| 61909 | 陕西其他 | |
| 62013 | 兰州宁卧庄新技术产业开发区 | B |
| 62016 | 兰州新区综合保税区 | |
| 62019 | 兰州其他 | 2 |
| 62029 | 嘉峪关 | |
| 62039 | 金昌 | |
| 62049 | 白银 | |
| 62059 | 天水 | |
| 62069 | 酒泉 | |
| 62079 | 张掖 | |
| 62089 | 武威 | |
| 6208W | 武威保税物流中心 | |
| 62099 | 定西 | |
| 62109 | 陇南 | |
| 62119 | 平凉 | |
| 62129 | 庆阳 | |
| 62139 | 临夏 | |
| 62149 | 甘南 | |
| 62909 | 甘肃其他 | |
| 63012 | 西宁经济技术开发区 | 3 |
| 63013 | 青海高新技术产业开发区 | B |
| 63019 | 西宁 | 2 |
| 63029 | 海东 | |
| 63039 | 海北 | |
| 63049 | 黄南 | |
| 63059 | 海南 | |
| 63069 | 果洛 | |
| 63079 | 玉树 | |
| 63089 | 海西 | |
| 63909 | 青海其他 | |
| 64012 | 银川经济技术开发区 | 3 |
| 64016 | 银川综合保税区 | |
| 64019 | 银川 | 2 |
| 64029 | 石嘴山 | |
| 64039 | 吴中 | |
| 64049 | 固原 | |
| 64059 | 中卫 | |
| 64909 | 宁夏其他 | |
| 65012 | 乌鲁木齐经济技术开发区 | 3 |
| 65013 | 乌鲁木齐高新技术产业开发区 | B |
| 65015 | 新疆乌鲁木齐出口加工区 | 9 |
| 65019 | 乌鲁木齐其他 | 9 |
| 65029 | 克拉玛依 | 9 |
| 65036 | 阿拉山口综合保税区 | |
| 65039 | 博乐 | 9 |
| 65049 | 巴音 | 9 |
| 65059 | 阿克苏 | 9 |
| 65069 | 克孜 | 9 |
| 65076 | 喀什综合保税区 | |
| 65079 | 喀什 | 9 |
| 65089 | 和田 | 9 |
| 65099 | 伊宁 | 9 |
| 6509A | 中哈霍尔果斯国际边境合作中心中方配套区(一期) | |
| 6509W | 奎屯保税物流中心 | |
| 65109 | 塔城 | 2 |
| 65119 | 阿勒泰 | 9 |
| 65122 | 石河子经济技术开发区 | 3 |
| 65129 | 石河子 | 9 |
| 65219 | 吐鲁番 | 9 |
| 65229 | 哈密 | 9 |
| 65239 | 昌吉回族自治州 | 9 |
| 65909 | 新疆其他 | 9 |

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# 监管证件名称代码表

## Code list of Supporting Documents Subject to Customs Control of the People's Republic of China

| 许可证或批文代码 Code | 许可证或批文名称 | Name of Licences or Instruments of Ratification | 监管证件签发机构 | Name of Licences or Instruments of Ratification |
|---|---|---|---|---|
| 1 | 进口许可证 | Import licence | 商务部配额许可证事务局或其授权机关 | Quota & Licence Administrative Bureau Ministry of Commerce or its authorized institution |
| 2 | 两用物项和技术进口许可证 | Import licence for dualuse item and techndog-ines | 商务部 | Ministry of commerce |
| 3 | 两用物项和技术出口许可证 | Export licence for dualuse item and technologines | 商务部 | Ministry of commerce |
| 4 | 出口许可证 | Export licence | 商务部配额许可证事务局或其授权机关 | Quota & Licence Administrative Bureau Ministry of Commerce or its authorized institution |
| 5 | 纺织品临时出口许可证 | Deep processing Transfer application form | 商务部 | Ministry of commerce |
| 6 | 旧机电产品禁止进口 | Used machinery and electrical products are on the list of prohibited import goods | 商品编码后有此代码的,其旧产品禁止进口 | the importing of used electro-mechanical products with this code at the end of its code of goods is prohibited. |
| 7 | 自动进口许可证 | Automatic import licence | 商务部 | Ministry of commerce |
| 8 | 禁止出口商品 | Articles on the list of prohibited export goods | 商品编码后有此代码的,禁止出口 | Products with this code are prohibited to be exported. |
| 9 | 禁止进口商品 | Articles on the list of prohibited import goods | 商品编码后有此代码的,禁止进口 | Products with this code are prohibited to be eximport. |
| A | 入境货物通关单 | Certificate of inspection for goods inward | 国家质量监督检验检疫机构 | the administrations of quality supervision |
| B | 出境货物通关单 | Certificate of inspection for goods outward | 国家质量监督检验检疫机构 | the administrations of quality supervision |
| D | 出/入境货物通关单(毛坯钻石用) | Certificate of inspection for goods inward/outward (for semifi-nished diamonds) | 国家质量监督检验检疫机构 | the administrations of quality supervision |
| E | 濒危物种允许出口证明书 | Export licencing certificate for endangeted species | 国家濒危物种进出口管理办公室或其办事机构 | the administrative bureau of the Import and Export of Endangered Wild Animals or by other relevant administrative |
| F | 濒危物种允许进口证明书 | Import licencing certificate for endangeted species | 国家濒危物种进出口管理办公室或其办事机构 | the administrative bureau of the Import and Export of Endangered Wild Animals or by other relevant administrative |
| G | 两用物项和技术出口许可证(定向) | Export permit for dual-use item and technologines | 商务部 | Ministry of commerce |
| H | 港澳 OPA 纺织品证明 | Hong Kong and Macao OPA textiles prove | 香港工业贸易署或澳门经济局 | Hongkong Department of trade and Industry |
| I | 精神药物进(出)口准许证 | Import or export permit for psychotropic drugs | 国家食品药品监督管理局 | State food and drug administration |
| J | 黄金及其制品进出口准许证或批件 | Import or export permit for gold products | 中国人民银行 | The people's bank of china |
| K | 深加工结转申请表 | Deep processing carry-over application form | 外经贸主管部门 | Foreign trade department |
| L | 药品进出口准许证 | Import or export of medicines permit licence | 国家食品药品监督管理局及其授权机构 | State food and drug administration and its authorized in atitution |
| M | 密码产品和设备进口许可证 | Import permit for encryption products and equipment | 国家密码管理局 | National password administration |
| O | 自动进口许可证(新旧机电产品) | Automatic import licence (machinery and electrical products, whether used or not) | 商务部或地方商务主管机构、部门机电办 | Business Department,local institutions in charge of foreign trade or department of Electrical and Mechanical Serivecs |
| P | 固体废物进口许可证 | Import permit for solid wastes | 国家环保总局 | State environmental protection administration of china |
| Q | 进口药品通关单 | Report of inspection of soundness on import medicines | 国家食品药品监督管理局及其授权机构 | State food and drug administration and its authorized institution |
| R | 进口兽药通关单 | Clearance form for import veterinary drugs | 农业部 | Ministry of Agriculture of the people's Republic |

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| 许可证或批文代码 Code | 许可证或批文名称 | Name of Licences or Instruments of Ratification | 监管证件签发机构 | Name of Licences or Instruments of Ratification |
|---|---|---|---|---|
| S | 进出口农药登记证明 | Import or export registration certificate for pesticides | 农业部 | Ministry of Agriculture of the people´s Republic |
| T | 银行调运现钞进出境许可证 | Entry or exit permit for foreign currency cash transfer and real-location between banks | (1)外币现钞进出境,外汇管理局核发的“银行调运外币现钞进出境许可证;(2)人民币现钞进出境,中国人民银行货币金银局的批件 | (1)“License for banks to transfer foreign currencies” released by state Administration of Foreign Exchange is required for the entry and exit of foreign currency; (2)Sanction from the Silver,Gold & Currency"Department of People´s Bank of China is required for the entry and exit of RMB". |
| U | 合法捕捞产品通关证明 | Lawfu fish for products clearance certificate | 农业部 | Minstry of Agriculture of the people´s Republic |
| W | 麻醉药品进出口准许证 | Import or export permit for narcolic drugs | 国家食品药品监督管理局 | State food and drug administration |
| X | 有毒化学品环境管理放行通知单 | Enyironment control release notice for poisonous chemicals | 国家环保总局 | State environmental protection administration of china |
| Y | 原产地证明 | certificate of origin | 各地出入境检验检疫局 | State environmental protection administration of china |
| Z | 音像制品进口批准单或节目提取单 | Issuance permit for audio/or video products, release for protolype tape | (1)文化部签发《文化部进口音像制品批准单》(2)广播电影电视总局及其授权部门签发的《进口广播电影电视节目带(片)提取单》 | (1) License for Importing and Exporting Visual Product released by the Department of Academy and Culture; (2) List of Imported Movies and Television Programmes released by the State Association of Broadcasting,Films & Television. |
| c | 内销征税联系单 | Domestic taxation contact list | 所在地海关 | Local Customs |
| e | 关税配额外优惠税率进口棉花配额证 | Quota certificate for importing cotton beyond the tariff quota at a preferention rate. | 商务部配额许可证事务局或其授权机关 | Quota & Licence Administrative Bureau Ministry of Commerce or its authorized institution |
| h | 核增核扣表 | | | |
| q | 国别关税配额证明 | Country - specific tariff quota certificates | 国家发展和改革委员会 | National development and Reform commission |
| r | 预归类标志 | Pre classification symbol | 海关总署或其授权部门 | Customs of P.R.china or its authorized institution |
| s | 适用 ITA 税率的商品用途认定证明 | Application of apply to ITA rates goods certificate | 所在地海关 | Local customs |
| t | 关税配额证明 | Certificate of customs quota | 商务部配额许可证事务局或其授权机关 | Quota & Licence Administrative Bureau Ministry of Commerce or its authorized institution |
| v | 自动进口许可证(加工贸易) | Automatic import license (processing trade volume) | 商务部配额许可证事务局或其授权机关 | Quota & Licence Administrative Bureau Ministry of Commerce or its authorized institution |
| x | 出口许可证(加工贸易) | Export license (processing trade) | 商务部配额许可证事务局或其授权机关 | Quota & Licence Administrative Bureau Ministry of Commerce or its authorized institution |
| y | 出口许可证(边境小额贸易) | Export license (Small frantier trade volume) | 商务部配额许可证事务局或其授权机关 | Quota & Licence Administrative Bureau Ministry of Commerce or its authorized institution |

## 结汇方式代码表

**Codes for Modes of Bank's Exchange Settlement**

| 结汇方式代码 Code | 结汇方式名称 | Modes of Bank´s Exchange Settlement |
|---|---|---|
| 1 | 信汇 | M/T (Mail transfer) |
| 2 | 电汇 | T/T (Telegraphic transfer) |
| 3 | 票汇 | D/D (Demand draft) |
| 4 | 付款交单 | D/P (Documents against payment) |
| 5 | 承兑交单 | D/A (Documents against acceptance) |
| 6 | 信用证 | L/C (Letter of credit) |
| 7 | 先出后结 | Settlement after export |
| 8 | 先结后出 | Settlement before export |
| 9 | 其他 | Other |

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## 用途代码表
## Codes for Use of Imported Goods

| 用途代码 Code | 用途名称 | Name of Usage |
|---|---|---|
| 01 | 外贸自营内销 | Autonomous imports of authorized enterprises for home use |
| 02 | 特区内销 | Imports of SEZ for home use |
| 03 | 其他内销 | Other imports for home use |
| 04 | 企业自用 | Autonomous imports of authorized enterprises for one's own use |
| 05 | 加工返销 | For processing export |
| 06 | 借用 | Leased or borrowed |
| 07 | 收保证金 | Security deposit |
| 08 | 免费提供 | Supplied free of charge |
| 09 | 作价提供 | Supplied at a fixed price |
| 10 | 货样,广告品 | Samples and advertising matters |
| 11 | 其它 | Other |
| 13 | 以产顶进 | Enter in order to produce a top |

## 货币代码表
## Codes for the Representation of Currencies

| 货币代码 Code | 货币符号 Symbol | 货币名称 Name of Currency | 货币代码 Code | 货币符号 Symbol | 货币名称 Name of Currency |
|---|---|---|---|---|---|
| 110 | HKD | 港币 | 305 | FRF | 法国法郎 |
| 116 | JPY | 日本元 | 307 | ITL | 意大利里拉 |
| 121 | MOP | 澳门元 | 312 | ESP | 西班牙比赛塔 |
| 129 | PHP | 菲律宾比索 | 315 | ATS | 奥地利先令 |
| 132 | SGD | 新加坡元 | 318 | FIM | 芬兰马克 |
| 133 | KRW | 韩国圆 | 326 | NOK | 挪威克朗 |
| 136 | THB | 泰国铢 | 330 | SEK | 瑞典克朗 |
| 142 | CNY | 人民币 | 331 | CHF | 瑞士法郎 |
| 300 | EUR | 欧元 | 501 | CAD | 加拿大元 |
| 302 | DKK | 丹麦克朗 | 502 | USD | 美元 |
| 303 | GBP | 英镑 | 601 | AUD | 澳大利亚元 |
| 304 | DEM | 德国马克 | 609 | NZD | 新西兰元 |

## 计量单位代码表
## Codes for Units of Measure Used in International Trade

| 计量单位代码 Code | 计量单位名称 | Name of Unit | 计量单位代码 Code | 计量单位名称 | Name of Unit | 计量单位代码 Code | 计量单位名称 | Name of Unit |
|---|---|---|---|---|---|---|---|---|
| 001 | 台 | set | 025 | 双 | pair | 046 | 疋 | bolt |
| 002 | 座 | set | 026 | 对 | couple/pair/set | 047 | 公担 | quintal |
| 003 | 辆 | unit | 027 | 棵 | piece | 048 | 扇 | piece |
| 004 | 艘 | unit | 028 | 株 | piece | 049 | 百枝 | hundred piece |
| 005 | 架 | set | 029 | 井 | *jing* | 050 | 千只 | thousand piece |
| 006 | 套 | assortment/kit/ outfit/set/suit | 030 | 米 | meter | 051 | 千块 | thousand block |
| | | | 031 | 盘 | coil/disk | 052 | 千盒 | thousand box |
| 007 | 个 | piece | 032 | 平方米 | square meter | 053 | 千枝 | thousand piece |
| 008 | 只 | piece | 033 | 立方米 | cubic meter | 054 | 千个 | thousand piece |
| 009 | 头 | head/piece | 034 | 筒 | cone/reel/ sleeve/tube | 055 | 亿支 | hundred million piece |
| 010 | 张 | sheet | | | | | | |
| 011 | 件 | piece | 035 | 千克 | kilogram | 056 | 亿个 | hundred million piece |
| 012 | 支 | piece | 036 | 克 | gram | | | |
| 013 | 枝 | piece | 037 | 盆 | basin/pot | 057 | 万套 | ten thousand set |
| 014 | 根 | stick | 038 | 万个 | ten thousand pie-ces | 058 | 千张 | thousand sheet |
| 015 | 条 | bar | | | | 059 | 万张 | ten thousand sheet |
| 016 | 把 | piece | 039 | 具 | piece/set | 060 | 千伏安 | kilovolt-ampere |
| 017 | 块 | block/cake/ piece | 040 | 百副 | hundred pairs/ sets | 061 | 千瓦 | kilowatt |
| | | | | | | 062 | 千瓦时 | kilowatt-hour |
| 018 | 卷 | coil/reel/roll/spool | 041 | 百支 | hundred piece | 063 | 千升 | kilolitre, thousand liter |
| | | | 042 | 百把 | hundred piece | | | |
| 019 | 副 | pair/set | 043 | 百个 | hundred piece | 067 | 英尺 | foot |
| 020 | 片 | piece/slice | 044 | 百片 | hundred sheet | 070 | 吨 | metric ton |
| 021 | 组 | group/set/unit | 045 | 刀 | hundred sheet/ quire | 071 | 长吨 | long ton |
| 022 | 份 | ration | | | | 072 | 短吨 | short ton |
| 023 | 幅 | piece | | | | 073 | 司马担 | picul |

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| 计量单位代码 Code | 计量单位名称 | Name of Unit | 计量单位代码 Code | 计量单位名称 | Name of Unit | 计量单位代码 Code | 计量单位名称 | Name of Unit |
|---|---|---|---|---|---|---|---|---|
| 074 | 司马斤 | catty | 111 | 平方英尺 | square foot | 131 | 册 | book/copy |
| 075 | 斤 | *jin* | 112 | 平方尺 | square *chi* | 132 | 本 | book/copy |
| 076 | 磅 | pound | 115 | 英制马力 | UK horsepower | 133 | 发 | shell/round |
| 077 | 担 | hundred pounds | 116 | 公制马力 | metric horsepower | 134 | 枚 | piece |
| 078 | 英担 | UK hundred-weight | 118 | 令 | link/ream | 135 | 捆 | bundle |
| 079 | 短担 | short hundred-weight | 120 | 箱 | box/carton/case/cassette/chest/crate | 136 | 袋 | bag/sack |
| | | | | | | 139 | 粒 | grain |
| 080 | 两 | *liang* | | | | 140 | 盒 | box/capsule |
| 081 | 市担 | *dan* | 121 | 批 | batch/lot/panel | 141 | 合 | *he* |
| 083 | 盎司 | ounce | 122 | 罐 | can/jar/tin | 142 | 瓶 | bottle/carboy/cylinder/flask/jar/vial |
| 084 | 克拉 | carat | 123 | 桶 | barrel/bucket/cask/drum/keg/pail | | | |
| 085 | 市尺 | *chi* | | | | | | |
| 086 | 码 | yard | | | | 143 | 千支 | thousand piece |
| 088 | 英寸 | inch | | | | 144 | 万双 | ten thousand pair |
| 089 | 寸 | *cun* | 124 | 扎 | bundle | 145 | 万粒 | ten thousand grain |
| 095 | 升 | liter/*sheng* | 125 | 包 | bag/bale/pack/packet | | | |
| 096 | 毫升 | milliliter | | | | 146 | 千粒 | thousand grain |
| 097 | 英加仑 | UK gallon | 126 | 箩 | basket | 147 | 千米 | kilometer |
| 098 | 美加仑 | US gallon | 127 | 打 | dozen | 148 | 千英尺 | thousand feet |
| 099 | 立方英尺 | cubic foot | 128 | 筐 | basket/pannier | 149 | 百万贝可 | Million Ba |
| 101 | 立方尺 | cubic *chi* | 129 | 罗 | gross/twelve dozen | 163 | 部 | set/unit |
| 110 | 平方码 | square yard | 130 | 匹 | bolt/piece | 164 | 亿株 | set/unit |

## 成交方式代码表
## Codes for Trade Terms

| 成交方式代码 Code | 成交方式名称 | Codes for Trade Terms |
|---|---|---|
| 1 | CIF | CIF |
| 2 | C&F | CFR/CNF/C&F |
| 3 | FOB | FOB |
| 4 | C&I | C&I |
| 5 | 市场价 | Market price |
| 6 | 垫仓 | Dunnage charge |

## 国别(地区)代码表
## Codes for the Representation of Names of Countries and Regions

| 代码 Code | 中文名 Chinese Name | 英文名 English Name | 最惠/普标记 Preferential/General tariff rate | 船舶吨税优/普标记 | 代码 Code | 中文名 Chinese Name | 英文名 English Name | 最惠/普标记 Preferential/General tariff rate | 船舶吨税优/普标记 |
|---|---|---|---|---|---|---|---|---|---|
| **100** | **亚洲** | **Asia** | | | 121 | 澳门 | Macau | L | L |
| 101 | 阿富汗 | Afghanistan | L | H | 122 | 马来西亚 | Malaysia | L | L |
| 102 | 巴林 | Bahrian | L | H | 123 | 马尔代夫 | Maldives | L | H |
| 103 | 孟加拉国 | Bangladesh | L | L | 124 | 蒙古 | Mongolia | L | L |
| 104 | 不丹 | Bhutan | H | H | 125 | 尼泊尔联邦民主共和国 | Nepal, FDR | L | H |
| 105 | 文莱 | Brunei | L | H | | | | | |
| 106 | 缅甸 | Myanmar | L | H | 126 | 阿曼 | Oman | L | L |
| 107 | 柬埔寨 | Cambodia | L | H | 127 | 巴基斯坦 | Pakistan | L | L |
| 108 | 塞浦路斯 | Cyprus | L | L | 128 | 巴勒斯坦 | Palestine | H | H |
| 109 | 朝鲜 | Korea, DPR | L | L | 129 | 菲律宾 | Philippines | L | L |
| 110 | 香港 | Hong Kong | L | L | 130 | 卡塔尔 | Qatar | L | H |
| 111 | 印度 | India | L | L | 131 | 沙特阿拉伯 | Saudi Arabia | L | H |
| 112 | 印度尼西亚 | Indonesia | L | L | 132 | 新加坡 | Singapore | L | L |
| 113 | 伊朗 | Iran | L | L | 133 | 韩国 | Korea, Rep. | L | L |
| 114 | 伊拉克 | Iraq | L | H | 134 | 斯里兰卡 | Sri Lanka | L | L |
| 115 | 以色列 | Israel | L | L | 135 | 叙利亚 | Syrian Arab Republic | L | H |
| 116 | 日本 | Japan | L | L | | | | | |
| 117 | 约旦 | Jordan | L | H | 136 | 泰国 | Thailand | L | L |
| 118 | 科威特 | Kuwait | L | H | 137 | 土耳其 | Turkey | L | L |
| 119 | 老挝 | Lao PDR | L | H | 138 | 阿联酋 | United Arab Emirates | L | H |
| 120 | 黎巴嫩 | Lebanon | L | L | | | | | |

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| 代码 Code | 中文名 Chinese Name | 英文名 English Name | 最惠/普标记 Preferential/ General tariff rate | 船舶吨税优/普标记 |
|---|---|---|---|---|
| 139 | 也门 | Yemen | L | L |
| 141 | 越南 | Viet Nam | L | L |
| 142 | 中国 | China | L | L |
| 143 | 台澎金马关税区 | Taiwan, Prov. of China | L | H |
| 144 | 东帝汶 | Timor-Leste | L | H |
| 145 | 哈萨克斯坦 | Kazakhstan | L | H |
| 146 | 吉尔吉斯斯坦 | Kyrgyzstan | L | H |
| 147 | 塔吉克斯坦 | Tajikistan | L | H |
| 148 | 土库曼斯坦 | Turkmenistan | L | H |
| 149 | 乌兹别克斯坦 | Uzbekistan | L | H |
| 199 | 亚洲其他国家(地区) | Oth. Asia nes | | H |
| **101** | **非洲** | | | |
| 201 | 阿尔及利亚 | Algeria | L | L |
| 202 | 安哥拉 | Angola | L | H |
| 203 | 贝宁 | Benin | L | H |
| 204 | 博茨瓦纳 | Botswana | L | H |
| 205 | 布隆迪 | Burundi | L | H |
| 206 | 喀麦隆 | Cameroon | L | H |
| 207 | 加那利群岛 | Canary Islands | H | H |
| 208 | 佛得角 | Cape Verde | L | H |
| 209 | 中非 | Central African Republic. | L | H |
| 210 | 塞卜泰(休达) | Ceuta | H | H |
| 211 | 乍得 | Chad | L | H |
| 212 | 科摩罗 | Comoros | H | H |
| 213 | 刚果(布) | Congo | L | L |
| 214 | 吉布提 | Djibouti | L | H |
| 215 | 埃及 | Egypt | L | L |
| 216 | 赤道几内亚 | Equatorial Guinea | L | H |
| 217 | 埃塞俄比亚 | Ethiopia | L | L |
| 218 | 加蓬 | Gabon | L | H |
| 219 | 冈比亚 | Gambia | L | H |
| 220 | 加纳 | Ghana | L | L |
| 221 | 几内亚 | Guinea | L | H |
| 222 | 几内亚比绍 | Guinea-Bissau | L | H |
| 223 | 科特迪瓦 | Cote d'Ivoire | L | H |
| 224 | 肯尼亚 | Kenya | L | L |
| 225 | 利比里亚 | Liberia | L | H |
| 226 | 利比亚 | Libyan Arab Jamahiriya | L | H |
| 227 | 马达加斯加 | Madagascar | L | H |
| 228 | 马拉维 | Malawi | L | H |
| 229 | 马里 | Mali | L | H |
| 230 | 毛里塔尼亚 | Mauritania | L | H |
| 231 | 毛里求斯 | Mauritius | L | H |
| 232 | 摩洛哥 | Morocco | L | L |
| 233 | 莫桑比克 | Mozambique | L | H |
| 234 | 纳米比亚 | Namibia | L | H |
| 235 | 尼日尔 | Niger | L | H |
| 236 | 尼日利亚 | Nigeria | L | H |
| 237 | 留尼汪 | Reunion | H | H |
| 238 | 卢旺达 | Rwanda | L | H |
| 239 | 圣多美和普林西比 | Sao Tome and Principe | H | H |
| 240 | 塞内加尔 | Senegal | L | H |
| 241 | 塞舌尔 | Seychelles | H | H |
| 242 | 塞拉利昂 | Sierra Leone | L | H |
| 243 | 索马里 | Somalia | L | H |
| 244 | 南非 | South Africa | L | L |
| 245 | 西撒哈拉 | Western Sahara | H | H |
| 246 | 苏丹 | Sudan | L | L |
| 247 | 坦桑尼亚 | Tanzania | L | H |
| 248 | 多哥 | Togo | L | H |
| 249 | 突尼斯 | Tunisia | L | L |
| 250 | 乌干达 | Uganda | L | H |
| 251 | 布基纳法索 | Burkina Faso | L | H |
| 252 | 刚果(金) | Congo,DR | L | L |
| 253 | 赞比亚 | Zambia | L | H |
| 254 | 津巴布韦 | Zimbabwe | L | H |
| 255 | 莱索托 | Lesotho | L | H |
| 256 | 梅利利亚 | Melilla | H | H |
| 257 | 斯威士兰 | Swaziland | L | H |
| 258 | 厄立特里亚 | Eritrea | L | H |
| 259 | 马约特 | Mayotte | L | H |
| **260** | **南苏单共和国** | **Rcpuplic of south sudan** | 普通 | H |
| 260 | 南苏丹共和国 | Republic of South Sudan | H | H |
| 299 | 非洲其他国家(地区) | Oth. Afr. nes | | H |
| **300** | **欧洲** | | | |
| 301 | 比利时 | Belgium | L | L |
| 302 | 丹麦 | Denmark | L | L |
| 303 | 英国 | United Kingdom | L | L |
| 304 | 德国 | Germany | L | L |
| 305 | 法国 | France | L | L |
| 306 | 爱尔兰 | Ireland | L | L |
| 307 | 意大利 | Italy | L | L |
| 308 | 卢森堡 | Luxembourg | L | L |
| 309 | 荷兰 | Netherlands | L | L |
| 310 | 希腊 | Greece | L | L |
| 311 | 葡萄牙 | Portugal | L | L |
| 312 | 西班牙 | Spain | L | L |
| 313 | 阿尔巴尼亚 | Albania | L | L |
| 314 | 安道尔 | Andorra | H | H |
| 315 | 奥地利 | Austria | L | L |
| 316 | 保加利亚 | Bulgaria | L | L |
| 318 | 芬兰 | Finland | L | L |
| 320 | 直布罗陀 | Gibraltar | H | L |
| 321 | 匈牙利 | Hungary | L | L |
| 322 | 冰岛 | Iceland | L | H |
| 323 | 列支敦士登 | Liechtenstein | L | H |
| 324 | 马耳他 | Malta | L | L |
| 325 | 摩纳哥 | Monaco | L | H |
| 326 | 挪威 | Norway | L | L |
| 327 | 波兰 | Poland | L | L |
| 328 | 罗马尼亚 | Romania | L | L |

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|---|---|---|---|---|
| 329 | 圣马力诺 | San Marino | L | H |
| 330 | 瑞典 | Sweden | L | L |
| 331 | 瑞士 | Switzerland | L | H |
| 334 | 爱沙尼亚 | Estonia | L | L |
| 335 | 拉脱维亚 | Latvia | L | L |
| 336 | 立陶宛 | Lithuania | L | L |
| 337 | 格鲁吉亚 | Georgia | L | L |
| 338 | 亚美尼亚 | Armenia | L | H |
| 339 | 阿塞拜疆 | Azerbai jan | L | H |
| 340 | 白俄罗斯 | Belarus | L | H |
| 343 | 摩尔多瓦 | Moldova | L | H |
| 344 | 俄罗斯联邦 | Russian Federation | L | L |
| 347 | 乌克兰 | Ukraine | L | L |
| 349 | 塞尔维亚和黑山 | | H | H |
| 350 | 斯洛文尼亚 | Slovenia | L | L |
| 351 | 克罗地亚 | Croatia | L | L |
| 352 | 捷克 | Czech Republic | L | L |
| 353 | 斯洛伐克 | Slovakia | L | L |
| 354 | 前南马其顿 | Macedonia, FYR | L | H |
| 355 | 波黑 | Bosnia and Hercegovina | L | H |
| 356 | 梵蒂冈城国 | Vatican City State | H | H |
| 357 | 法罗群岛 | Faroe Islands | L | H |
| 358 | 塞尔维亚 | Serbia | L | H |
| 359 | 黑山 | Montenegro | L | H |
| 399 | 欧洲其他国家(地区) | Oth. Eur. nes | | H |
| **400** | **拉丁美洲** | | | |
| 401 | 安提瓜和巴布达 | Antigua & Barbuda | L | H |
| 402 | 阿根廷 | Argentina | L | L |
| 403 | 阿鲁巴 | Aruba | H | H |
| 404 | 巴哈马 | Bahamas | H | L |
| 405 | 巴巴多斯 | Barbados | L | H |
| 406 | 伯利兹 | Belize | L | H |
| 408 | 多民族玻利维亚国 | Estado Plurinacionalde Bolivia | L | H |
| 409 | 博内尔 | Bonaire | H | H |
| 410 | 巴西 | Brazil | L | L |
| 411 | 开曼群岛 | Cayman Islands | H | L |
| 412 | 智利 | Chile | L | L |
| 413 | 哥伦比亚 | Colombia | L | H |
| 414 | 多米尼克 | Dominica | L | H |
| 415 | 哥斯达黎加 | Costa Rica | L | H |
| 416 | 古巴 | Cuba | L | L |
| 417 | 库腊索岛 | Curacao | H | H |
| 418 | 多米尼加共和国 | Dominican Republic | L | H |
| 419 | 厄瓜多尔 | Ecuador | L | H |
| 420 | 法属圭亚那 | French Guiana | H | H |
| 421 | 格林纳达 | Grenada | L | H |
| 422 | 瓜德罗普 | Guadeloupe | H | H |
| 423 | 危地马拉 | Guatemala | L | H |
| 424 | 圭亚那 | Guyana | L | H |
| 425 | 海地 | Haiti | L | H |
| 426 | 洪都拉斯 | Honduras | L | H |
| 427 | 牙买加 | Jamaica | L | H |
| 428 | 马提尼克 | Martinique | H | H |
| 429 | 墨西哥 | Mexico | L | L |
| 430 | 蒙特塞拉特 | Montserrat | H | H |
| 431 | 尼加拉瓜 | Nicaragua | L | H |
| 432 | 巴拿马 | Panama | L | H |
| 433 | 巴拉圭 | Paraguay | L | H |
| 434 | 秘鲁 | Peru | L | L |
| 435 | 波多黎各 | Puerto Rico | L | H |
| 436 | 萨巴 | Saba | H | H |
| 437 | 圣卢西亚 | Saint Lucia | L | H |
| 438 | 圣马丁岛 | Saint Martin Islands | H | H |
| 439 | 圣文森特和格林纳丁斯 | Saint Vincent and Grenadines | L | H |
| 440 | 萨尔瓦多 | El Salvador | H | H |
| 441 | 苏里南 | Suriname | L | H |
| 442 | 特立尼达和多巴哥 | Trinidad and Tobago | L | H |
| 443 | 特克斯和凯科斯群岛 | Turks and Caicos Islands | H | H |
| 444 | 乌拉圭 | Uruguay | L | H |
| 445 | 委内瑞拉 | Venezuela | L | H |
| 446 | 英属维尔京群岛 | Virgin Islands, British | H | H |
| 447 | 圣其茨和尼维斯 | Saint Kitts and Nevis | L | H |
| 448 | 圣皮埃尔和密克隆 | Saint. Pierre and Miquelon | L | H |
| 449 | 荷属安地列斯 | Netherlands Antilles | H | H |
| 499 | 拉丁美洲其他国家(地区) | Oth. L.Amer. nes | | H |
| **500** | **北美洲** | | | |
| 501 | 加拿大 | Canada | L | L |
| 502 | 美国 | United States | L | L |
| 503 | 格陵兰 | Greenland | L | H |
| 504 | 百慕大 | Bermuda | H | L |
| 599 | 北美洲其他国家(地区) | Oth. N.Amer. nes | | H |
| **600** | **大洋洲** | | | |
| 601 | 澳大利亚 | Australia | L | H |
| 602 | 库克群岛 | Cook Islands | L | H |
| 603 | 斐济 | Fiji | L | H |
| 604 | 盖比群岛 | Gambier Islands | H | H |
| 605 | 马克萨斯群岛 | Marquesas Islands | H | H |
| 606 | 瑙鲁 | Nauru | H | H |

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|---|---|---|---|---|
| 607 | 新喀里多尼亚 | New Caledonia | L | H |
| 608 | 瓦努阿图 | Vanuatu | L | H |
| 609 | 新西兰 | New Zealand | L | L |
| 610 | 诺福克岛 | Norfolk Island | H | H |
| 611 | 巴布亚新几内亚 | Papua New Guinea | L | H |
| 612 | 社会群岛 | Society Islands | H | H |
| 613 | 所罗门群岛 | Solomon Islands | L | H |
| 614 | 汤加 | Tonga | L | H |
| 615 | 土阿莫土群岛 | Tuamotu Islands | H | H |
| 616 | 土布艾群岛 | Tubai Islands | H | H |
| 617 | 萨摩亚 | Samoa | L | H |
| 618 | 基里巴斯 | Kiribati | H | H |
| 619 | 图瓦卢 | Tuvalu | H | H |
| 620 | 密克罗尼西亚联邦 | Micronesia, Fs | L | H |
| 621 | 马绍尔群岛 | Marshall Islands | H | H |
| 622 | 帕劳 | Palau | H | H |
| 623 | 法属波利尼西亚 | French Polynesia | L | H |
| 625 | 瓦利斯和浮图纳 | Wallis and Futuna | L | H |
| 699 | 大洋洲其他国家(地区) | Oth. Ocean. nes | | H |
| 701 | 国(地)别不详 | Countries(reg.) unknown | H | H |
| 702 | 联合国及机构和国际组织 | UN and oth. int'l org. | | |
| 999 | 中性包装原产国别 | Conutries of Neutral Package | H | H |

## 地区性质代码表
## Codes for the Nature of Designated Areas

| 地区性质代码 Code | 地区性质名称 | Name of the Nature of Designated Areas |
|---|---|---|
| 1 | 经济特区 | Special economic zone (SEZ) |
| 2 | 沿海开放城市 | Coastal open city |
| 3 | 经济技术开发区 | Development zone of economy and technology |
| 4 | 经济开放区 | Open-door economic zone |
| 5 | 海南省 | Hainan |
| 6 | 西藏自治区 | Xizang autonomous region |
| 7 | 广东省 | Guangdong |
| 8 | 福建省 | Fujian |
| 9 | 北京市、新疆 | Beijing municipality, Xinjiang autonomous region |
| A | 保税工业区 | Bonded industrial zone |
| B | 新技术开发园区 | New-technology development parks |

## 企业性质代码表
## Codes for Class of Enterprises

| 企业性质代码 Code | 企业性质名称 | Class of enterprises |
|---|---|---|
| 1 | 国有 | State-owned enterprises |
| 2 | 合作 | Chinese-foreign contractual joint ventures |
| 3 | 合资 | Chinese-foreign equity joint ventures |
| 4 | 独资 | Foreign wholly-owned enterprises |
| 5 | 集体 | Collective owned enterprises |
| 6 | 私营 | Privately owned enterprises |
| 7 | 个体工商户 | Individual business |
| 8 | 报关 | Customs clearing agent |
| 9 | 其他 | Other |

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# 3

# 中华人民共和国海关进口关税税率附表

（2017 年 1 月 1 日起实施）

# Import tariff attached table

（Enforced from January 1, 2017）

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附表 1：

**2017 年进口商品协定、特惠税目税率表**

（2017 年 1 月 1 日起实施）

**Attached table 1：**

**Conventional、special preferential Duty Item and Duty Rate for Import 2017**

（Enforced from January 1，2017）

| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 01012100 | 改良种用马 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01012900 | 其他马 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01013010 | 改良种用驴 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01013090 | 其他驴 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01019000 | 骡 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01022100 | 改良种用家牛 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01022900 | 其他家牛 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 01023100 | 改良种用水牛 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01023900 | 其他水牛 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 01029010 | 改良种用其他牛 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01029090 | 其他牛 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 01031000 | 改良种用猪 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01039110 | 重量<10kg 的猪 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 01039120 | 重量在 10-50kg 的猪，包括 10kg | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 01039200 | 重量≥50kg 的猪 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 01041010 | 改良种用的绵羊 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01041090 | 其他绵羊 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01042010 | 改良种用的山羊 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01042090 | 其他山羊 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01051110 | 重量≤185g 的改良种用鸡 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01051190 | 重量≤185g 的其他鸡 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 01051210 | 重量≤185g 的改良种用火鸡 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01051290 | 重量≤185g 的其他火鸡 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01051310 | 重量不超过 185 克的改良种用鸭 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01051390 | 重量不超过 185 克的其他鸭 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 01051410 | 重量不超过 185 克的改良种用鹅 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01051490 | 重量不超过 185 克的其他鹅 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 01051510 | 重量不超过 185 克的改良种用珍珠鸡 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01051590 | 重量不超过 185 克的其他珍珠鸡 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 01059410 | 重量>185g 的改良种用鸡 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01059490 | 重量>185g 的其他鸡 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01059910 | 重量>185g 的其他改良种用家禽 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01059991 | 重量>185g 的非改良种用鸭 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01059992 | 重量>185g 的非改良种用鹅 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01059993 | 重量>185g 的非改良种用珍珠鸡 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01059994 | 重量>185g 的非改良种用火鸡 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01061110 | 改良种用灵长目动物 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01061190 | 其他灵长目动物 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01061211 | 改良种用鲸、海豚及鼠海豚；海牛及儒艮 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01061219 | 其他鲸、海豚及鼠海豚；海牛及儒艮 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01061221 | 改良种用海豹、海狮及海象 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01061229 | 其他海豹、海狮及海象 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01061310 | 改良种用骆驼及其他骆驼科动物 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01061390 | 其他骆驼及其他骆驼科动物 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01061410 | 改良种用家兔及野兔 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01061490 | 其他家兔及野兔 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01061910 | 改良种用哺乳动物 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01061990 | 其他哺乳动物 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01062011 | 改良种用鳄鱼苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01062019 | 其他改良种用爬行动物 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01062020 | 食用爬行动物 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 01062090 | 其他爬行动物 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01063110 | 改良种用猛禽 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01063190 | 其他猛禽 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01063210 | 改良种用鹦形目鸟 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01063290 | 其他鹦形目鸟 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01063310 | 改良种用鸵鸟；鸸鹋 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01063390 | 其他鸵鸟；鸸鹋 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01063910 | 其他改良种用鸟 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01063921 | 乳鸽 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 01063923 | 野鸭 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 01063929 | 其他食用鸟 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 01063990 | 其他鸟 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 01064110 | 改良种用蜂 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01064190 | 其他蜂 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01064910 | 改良种用其他昆虫 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01064990 | 其他昆虫 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 01069011 | 改良种用蛙苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01069019 | 其他改良种用动物 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 01069090 | 其他动物 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 02011000 | 整头及半头鲜、冷牛肉 | 14 | 16 | 0 | 9.3 | 10.7 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02012000 | 鲜、冷的带骨牛肉 | 8.4 | 9.6 | 0 | 6.4 | 6.4 | 7.2 | 0 | | | | 0 | | 6 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02013000 | 鲜、冷的去骨牛肉 | 8.4 | 9.6 | 0 | 6.4 | 6.4 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | 0 | | | 0 | 0 | 0 |
| 02021000 | 冻的整头及半头牛肉 | 17.5 | 21.2 | 0 | 11.7 | 0 | 15 | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02022000 | 冻的带骨牛肉 | 8.4 | 9.6 | 0 | 6.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02023000 | 冻的去骨牛肉 | 8.4 | 9.6 | 0 | 6.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | 0 | | | 0 | 0 | 0 |
| 02031110 | 鲜、冷的整头及半头乳猪肉 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02031190 | 其他鲜、冷的整头及半头猪肉 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02031200 | 鲜、冷的带骨猪前腿、后腿及其肉块 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02031900 | 其他鲜、冷猪肉 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02032110 | 冻整头及半头乳猪肉 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02032190 | 其他冻整头及半头猪肉 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02032200 | 冻的带骨猪前腿、后腿及其肉块 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02032900 | 其他冻猪肉 | 4.8 | 8.4 | 0 | 5.6 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | 0 | | | 0 | 0 | 0 |
| 02041000 | 鲜或冷的整头及半头羔羊 | 10 | 10.5 | 0 | 7 | 8 | 9 | 0 | | | | 0 | | 12 | | 0 | | | | | 0 | 0 | |
| 02042100 | 鲜或冷的整头及半头绵羊肉 | 15.3 | 19.5 | 0 | 10.7 | 12.3 | 13.8 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 02042200 | 鲜或冷的带骨绵羊肉 | 10 | 10.5 | 0 | 7 | 8 | 9 | 0 | | | | 0 | | 12 | | 0 | | | | | 0 | 0 | |
| 02042300 | 鲜或冷的去骨绵羊肉 | 10 | 10.5 | 0 | 5 | 8 | 9 | 0 | | | | 0 | | 12 | | 0 | | | | | 0 | 0 | |
| 02043000 | 冻的整头及半头羔羊 | 10 | 10.5 | 0 | 7.9 | 8 | 9 | 0 | | | | 0 | | 12 | | 0 | | | | | 0 | 0 | |
| 02044100 | 冻的整头及半头绵羊肉 | 15.3 | 19.5 | 0 | 12.2 | 12.3 | 13.8 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 02044200 | 冻的其他带骨绵羊肉 | 8 | 8.4 | 0 | 6.4 | 6.4 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | | | | 0 | 0 | |
| 02044300 | 冻的其他去骨绵羊肉 | 10 | 10.5 | 0 | 7.9 | 8 | 9 | 0 | | | | 0 | | 12 | | 0 | | | | | 0 | 0 | |
| 02045000 | 鲜、冷、冻的山羊肉 | 13.3 | 16 | 0 | 6.7 | 10.7 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 02050000 | 鲜、冷、冻的马、驴、骡肉 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 02061000 | 鲜、冷的牛杂碎 | 4.8 | 8.4 | 0 | 4 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02062100 | 冻牛舌 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02062200 | 冻牛肝 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02062900 | 其他冻牛杂碎 | 7.5 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02063000 | 鲜、冷的猪杂碎 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02064100 | 冻猪肝 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02064900 | 其他冻猪杂碎 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02068000 | 鲜、冷的羊、马、驴、骡杂碎 | 14 | 16 | 0 | 6.7 | 0 | 12 | 0 | | | | 0 | | | | 0 | | 0 | | | 0 | 0 | 0 |
| 02069000 | 冻的羊、马、驴、骡杂碎 | 11.3 | 14.4 | 0 | 9.5 | 0 | 10.8 | 0 | | | | 0 | | 14.4 | | 0 | | 0 | | | 0 | 0 | 0 |
| 02071100 | 整只,鲜或冷的鸡 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02071200 | 整只,冻的鸡 | 8 | 1元/千克 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02071311 | 鲜或冷的带骨鸡块 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02071319 | 鲜或冷的其他鸡块 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02071321 | 鲜或冷的鸡翼(不包括翼尖) | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02071329 | 鲜或冷的其他鸡杂碎 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02071411 | 冻的的带骨鸡块 | 4 | 0.4元/千克 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0.3元/千克 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02071419 | 冻的其他鸡块 | 4 | 0.4元/千克 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 0.35元/千克 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02071421 | 冻的鸡翼(不包括翼尖) | 4 | 0.5元/千克 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0.4元/千克 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02071422 | 鲜、冷、冻鸡爪 | 4 | 0.3元/千克 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 0.25元/千克 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02071429 | 冻的其他鸡杂碎 | 4 | 0.3元/千克 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 0.25元/千克 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02072400 | 整只,鲜或冷的火鸡 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 |
| 02072500 | 整只,冻的火鸡 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 |
| 02072600 | 鲜或冷的火鸡块及杂碎 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 |
| 02072700 | 冻的火鸡块及杂碎 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 02074100 | 鲜或冷的整只鸭 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 02074200 | 冻的整只鸭 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02074300 | 鲜或冷的鸭肥肝 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02074400 | 鲜或冷的其他鸭 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02074500 | 冻的其他鸭 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02075100 | 鲜或冷的整只鹅 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02075200 | 冻的整只鹅 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02075300 | 鲜或冷的鹅肥肝 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02075400 | 鲜或冷的其他鹅 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02075500 | 冻的其他鹅 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 02076000 | 鲜、冷、冻珍珠鸡 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02081010 | 鲜或冷藏的家兔肉或野兔,不包括兔头 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 02081020 | 冻家兔或野兔,不包括兔头 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 02081090 | 鲜、冷、冻的家兔及野兔食用杂碎 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 02083000 | 鲜、冷、冻的灵长目动物的肉及其食用杂碎 | 9.2 | 16.1 | 0 | 4.6 | 0 | 13.8 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 02084000 | 鲜、冷、冻鲸、海豚及鼠海豚;鲜、冷、冻海牛及儒艮;鲜、冷、冻海豹、海狮及海象 | 9.2 | 16.1 | 0 | 4.6 | 0 | 13.8 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 02085000 | 鲜、冷、冻的爬行动物的肉及其食用杂碎 | 9.2 | 16.1 | 0 | 4.6 | 0 | 13.8 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 02086000 | 鲜、冷、冻骆驼及其他骆驼科动物 | 9.2 | 16.1 | 0 | 4.6 | 0 | 13.8 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 02089010 | 鲜、冷、冻的乳鸽肉及其食用杂碎 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 02089090 | 其他鲜、冷、冻肉及食用杂碎 | 9.2 | 19.5 | 0 | 4.6 | 0 | 13.8 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 02091000 | 未炼制猪脂肪 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 02099000 | 未炼制家禽脂肪 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 02101110 | 干、熏、盐制的带骨猪腿 | 10 | 21.2 | 0 | 0 | 0 | | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02101190 | 干、熏、盐制的带骨猪腿肉块 | 10 | 21.2 | 0 | 0 | 0 | | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02101200 | 干、熏、盐制的猪腹肉 | 10 | 21.2 | 0 | 0 | 0 | | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02101900 | 干、熏、盐制的其他猪肉 | 10 | 21.2 | 0 | 5 | 0 | | 0 | | | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 02102000 | 干、熏、盐制的牛肉 | 17.5 | 21.2 | 0 | 5 | 0 | 5 | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02109100 | 干、熏、盐制的灵长目动物肉及食用杂碎 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02109200 | 鲸、海豚及鼠海豚的;海牛及儒艮的;海豹、海狮及海象的肉及食用杂碎 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02109300 | 干、熏、盐制的爬行动物肉及食用杂碎 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 02109900 | 干、熏、盐制的其他肉及食用杂碎 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 03011100 | 淡水观赏鱼 | 7 | 14 | 0 | 0 | 5.3 | 10.5 | 0 | 0 | | | 0 | | 14 | | 0 | | | | | 0 | 0 | 0 |
| 03011900 | 其他观赏鱼 | 7 | 14 | 0 | 0 | 5.3 | 10.5 | 0 | 0 | | | 0 | | 14 | | 0 | | | | | 0 | 0 | 0 |
| 03019110 | 鳟鱼苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03019190 | 其他活鳟鱼 | 4.2 | 7.3 | 0 | 0 | 3.2 | 6.3 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03019210 | 鳗鱼苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03019290 | 其他活鳗鱼 | 4 | 7 | 0 | 0 | 3 | 2 | 0 | | | | 0 | 6.7 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03019310 | 鲤科鱼鱼苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03019390 | 其他鲤科鱼 | 4.2 | 7.3 | 0 | 0 | 3.2 | 6.3 | 0 | | | | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03019410 | 大西洋及太平洋蓝鳍金枪鱼鱼苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03019491 | 大西洋蓝鳍金枪鱼 | 4.2 | 7.3 | 0 | 0 | 3.2 | 6.3 | 0 | 0 | | | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03019492 | 太平洋蓝鳍金枪鱼 | 4.2 | 7.3 | 0 | 2.1 | 3.2 | 6.3 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03019510 | 南方蓝鳍金枪鱼鱼苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03019590 | 其他活南方蓝鳍金枪鱼 | 4.2 | 7.3 | 0 | 0 | 3.2 | 6.3 | 0 | 0 | | | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03019911 | 鲈鱼鱼苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03019912 | 鲟鱼鱼苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03019919 | 其他鱼苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03019991 | 活罗非鱼 | 4.2 | 7.3 | 0 | 2.1 | 3.2 | 6.3 | 0 | 0 | | | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03019992 | 活鲀 | 4.2 | 7.3 | 0 | 0 | 3.2 | 6.3 | 0 | 0 | | | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03019993 | 其他鲤科鱼 | 4.2 | 7.3 | 0 | 0 | 3.2 | 6.3 | 0 | | | | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03019999 | 其他活鱼 | 4.2 | 7.3 | 0 | 2.1 | 3.2 | 6.3 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03021100 | 鲜、冷鳟鱼 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | | | | 0 | 0 | 0 |
| 03021300 | 鲜、冷大麻哈鱼 | 4 | 7 | 0 | 2 | 3 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03021410 | 鲜、冷大西洋鲑鱼 | 4 | 7 | 0 | 2 | 3 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03021420 | 鲜、冷多瑙哲罗鱼 | 4 | 7 | 0 | 2 | 3 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03021900 | 其他鲜、冷鲑鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03022100 | 鲜、冷庸鲽鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03022200 | 鲜、冷鲽鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03022300 | 鲜、冷鳎鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03022400 | 鲜、冷大菱鲆 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | | | | 0 | 6 | 5 | | 0 | | 0 | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 03022900 | 其他鲜、冷比目鱼 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | | | | 0 | 6 | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03023100 | 鲜、冷长鳍金枪鱼 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | | | | 0 | 9 | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03023200 | 鲜、冷黄鳍金枪鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03023300 | 鲜、冷鲣鱼或狐鲣 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03023400 | 鲜、冷大眼金枪鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03023510 | 鲜、冷大西洋蓝鳍金枪鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03023520 | 鲜、冷太平洋蓝鳍金枪鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03023600 | 鲜、冷南方蓝鳍金枪鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03023900 | 其他鲜、冷金枪鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03024100 | 鲜、冷鲱鱼(大西洋鲱鱼、太平洋鲱鱼) | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03024200 | 鲜、冷鳀鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03024300 | 鲜、冷沙丁鱼(沙丁鱼、沙瑙鱼属)、小沙丁鱼属、黍鲱或西鲱 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03024400 | 鲜、冷鲭鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03024500 | 鲜、冷对称竹荚鱼、新西兰竹荚鱼及竹荚鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03024600 | 鲜、冷军曹鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03024700 | 鲜、冷剑鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03024900 | 鲜、冷印度鲭(羽鳃鲐属)、马鲛鱼(马鲛属)、鲹属、银鲳(鲳属)、秋刀鱼、圆鲹(圆鲹属)、毛鳞鱼、鲔鱼、狐鲣(狐鲣属)、枪鱼 、旗鱼、四鳍旗鱼(旗鱼科) | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03025100 | 鲜、冷鳕鱼(大西洋鳕鱼、格陵兰鳕鱼、太平洋鳕鱼) | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03025200 | 鲜、冷黑线鳕鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03025300 | 鲜、冷绿青鳕鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03025400 | 鲜、冷狗鳕鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03025500 | 鲜、冷狭鳕鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03025600 | 鲜、冷蓝鳕鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03025900 | 鲜、冷其他鳕科鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03027100 | 鲜、冷罗非鱼 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03027200 | 鲜、冷鲶鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03027300 | 鲜、冷鲤科鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03027400 | 鲜、冷鳗鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | | 0 | 8 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03027900 | 鲜、冷尼罗河鲈鱼及黑鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03028100 | 鲜、冷角鲨及其他鲨鱼 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03028200 | 鲜、冷鲃鱼及鳐鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03028300 | 鲜、冷南极犬牙鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03028400 | 鲜、冷尖吻鲈鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03028500 | 鲜、冷菱羊鲷 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03028910 | 鲜、冷带鱼 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | 0 | | | 0 | 8 | 8 | | 0 | | | | | 0 | 0 | 0 |
| 03028920 | 鲜、冷黄鱼 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | 0 | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03028930 | 鲜、冷鲳鱼 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | 0 | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03028940 | 鲜、冷鲀 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | 0 | | | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03028990 | 鲜、冷其他鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | 0 | 0 | 8 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03029100 | 鲜、冷鱼肝、鱼卵及鱼精 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03029200 | 鲜、冷鲨鱼翅 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03029900 | 鲜、冷其他鱼鳍、鱼头、鱼尾、鱼鳔及其他可食用鱼杂碎 | 4 | 7 | 0 | 2 | 3 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03031100 | 冻红大麻哈鱼 | 4 | 7 | 0 | 2 | 3 | 2 | 0 | | | | 0 | 6.7 | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03031200 | 冻其他大麻哈鱼 | 4 | 7 | 0 | 2 | 3 | 2 | 0 | | | | 0 | 6.7 | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03031300 | 冻大西洋鲑鱼及多瑙哲罗鱼 | 4 | 7 | 0 | 2 | 3 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03031400 | 冻鳟鱼 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | | | | 0 | 0 | 0 |
| 03031900 | 冻其他鲑科鱼 | 4 | 7 | 0 | 0 | 3 | 2 | 0 | | | | 0 | 6.7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03032300 | 冻罗非鱼 | 4 | 7 | 0 | 2 | 3 | 2 | 0 | | | | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03032400 | 冻鲶鱼 | 4 | 4 | 0 | 0 | 3 | 2 | 0 | 0 | | 0 | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03032500 | 冻鲤科鱼 | 4 | 4 | 0 | 0 | 3 | 2 | 0 | 0 | | 0 | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03032600 | 冻鳗鱼 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | 0 | | | 0 | 8 | 8 | | 0 | | | | | 0 | 0 | 0 |
| 03032900 | 冻尼罗河鲈鱼及黑鱼 | 4 | 4 | 0 | 0 | 3 | 2 | 0 | 0 | | 0 | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03033110 | 冻格陵兰庸鲽鱼 | 4 | 7 | 0 | 0 | 3 | 2 | 0 | 0 | | | 0 | 6.7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03033190 | 冻庸鲽鱼 | 4 | 7 | 3.3 | 0 | 3 | 2 | 0 | 0 | | | 0 | 6.7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03033200 | 冻鲽鱼 | 4.8 | 8.4 | 4 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 8 | 8 | | 0 | | | | | 0 | 0 | 0 |
| 03033300 | 冻鳎鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 8 | 8 | | 0 | | | | | 0 | 0 | 0 |
| 03033400 | 冻大菱鲆 | 4 | 7 | 0 | 2 | 3 | 2 | 0 | | | | 0 | 8 | 8 | | 0 | | | | | 0 | 0 | 0 |
| 03033900 | 其他冻比目鱼 | 4 | 7 | 3.3 | 2 | 3 | 2 | 0 | | | | 0 | 8 | 8 | | 0 | | | | | 0 | 0 | 0 |
| 03034100 | 冻长鳍金枪鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03034200 | 冻黄鳍金枪鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 03034300 | 冻鲣鱼或狐鲣 | 4.8 | 10.2 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03034400 | 冻大眼金枪鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | | 0 | | 6 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03034510 | 冻大西洋蓝鳍金枪鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03034520 | 冻太平洋蓝鳍金枪鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 9 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03034600 | 冻南方蓝鳍金枪鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03034900 | 其他冻金枪鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 9 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03035100 | 冻鲱鱼(大西洋鲱鱼、太平洋鲱鱼) | 4 | 7 | 0 | 0 | 3 | 2 | 0 | | | | 0 | 6.7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03035300 | 冻沙丁鱼、小沙丁鱼属、黍鲱或西鲱 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03035400 | 冻鲭鱼 | 4 | 7 | 0 | 0 | 3 | 2 | 0 | | | | 0 | 6.7 | 6.7 | | 0 | | | | | 0 | 0 | 0 |
| 03035500 | 冻对称竹荚鱼、新西兰竹荚鱼及竹荚鱼 | 4 | 4 | 0 | 0 | 3 | 2 | 0 | 0 | | 0 | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03035600 | 冻军曹鱼 | 4 | 4 | 0 | 0 | 3 | 2 | 0 | 0 | | 0 | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03035700 | 冻剑鱼 | 4 | 7 | 0 | 0 | 3 | 2 | 0 | 0 | | | 0 | 5 | 5 | | 0 | | | | 0 | 0 | 0 | 0 |
| 03035900 | 冻印度鲭(羽鳃鲐属)、马鲛鱼(马鲛属)、鲹属、银鲳(鲳属)、秋刀鱼、圆鲹(圆鲹属)、毛鳞鱼、鲔鱼、狐鲣(狐鲣属)、枪鱼 、旗鱼、四鳍旗鱼(旗鱼科) | 4 | 8 | 0 | 0 | 3 | 2 | 0 | 0 | | 0 | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03036300 | 冻鳕鱼(大西洋鳕鱼、格陵兰鳕鱼、太平洋鳕鱼) | 4 | 7 | 3.3 | 0 | 3 | 2 | 0 | | | | 0 | 6.7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03036400 | 冻黑线鳕鱼 | 4.8 | 8.4 | 4 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03036500 | 冻绿青鳕鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03036600 | 冻狗鳕鱼 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | | | | 0 | 0 | 0 |
| 03036700 | 冻狭鳕鱼 | 4 | 7 | 0 | 0 | 3 | 2 | 0 | 0 | | 0 | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03036800 | 冻蓝鳕鱼 | 4 | 4 | 0 | 0 | 3 | 2 | 0 | 0 | | 0 | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03036900 | 其他冻鳕鱼 | 4 | 4 | 0 | 0 | 3 | 2 | 0 | 0 | | 0 | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03038100 | 冻角鲨及其他鲨鱼 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | | | | 0 | 9 | 9 | | 0 | | | | | 0 | 0 | 0 |
| 03038200 | 冻魟鱼及鳐鱼 | 4 | 4 | 0 | 0 | 3 | 2 | 0 | 0 | | 0 | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03038300 | 冻南极犬牙鱼 | 4 | 7 | 0 | 0 | 3 | 2 | 0 | 0 | | | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03038400 | 冻尖吻鲈鱼 | 4.8 | 8.4 | 0 | 0 | 3.6 | 7.2 | 0 | 0 | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03038910 | 冻带鱼 | 4 | 7 | 6.4 | 2 | 3 | 2 | 0 | 0 | | | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03038920 | 冻黄鱼 | 4 | 7 | 0 | 2 | 3 | 2 | 0 | 0 | | | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03038930 | 冻鲳鱼 | 4 | 7 | 0 | 2 | 3 | 2 | 0 | 0 | | | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03038990 | 其他冻鱼 | 4 | 8 | 0 | 0 | 3 | 2 | 0 | 0 | | 0 | 0 | 5 | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03039100 | 冻鱼肝、鱼卵及鱼精 | 4 | 7 | 3.3 | | 3 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03039200 | 冻鲨鱼翅 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | | | | 0 | 9 | 9 | | 0 | | | | | 0 | 0 | 0 |
| 03039900 | 冻的其他鱼鳍、鱼头、鱼尾、鱼鳔及其他可食用鱼杂碎 | 4 | 7 | 0 | 2 | 3 | 2 | 0 | | | | 0 | 6.7 | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03043100 | 鲜、冷罗非鱼片 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03043200 | 鲜、冷鲶鱼片 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03043300 | 鲜、冷尼罗河鲈鱼片 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03043900 | 鲜、冷鲤科鱼、鳗鱼、黑鱼片 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03044100 | 鲜、冷大麻哈鱼片 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03044200 | 鲜、冷鳟鱼片 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03044300 | 鲜、冷比目鱼片 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03044400 | 鲜、冷犀鳕科等鳕科鱼片 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03044500 | 鲜、冷剑鱼片 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03044600 | 鲜、冷南极犬牙鱼片 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03044700 | 鲜、冷角鲨及其他鲨鱼片 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03044800 | 鲜、冷魟鱼及鳐鱼片 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03044900 | 鲜、冷其他鱼片 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03045100 | 鲜、冷罗非鱼等鱼鱼肉 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03045200 | 鲜、冷鲑科鱼肉 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03045300 | 鲜、冷犀鳕科等鳕科鱼肉 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03045400 | 鲜、冷剑鱼肉 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03045500 | 鲜、冷南极犬牙鱼肉 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03045600 | 鲜、冷角鲨及其他鲨鱼肉 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03045700 | 鲜、冷魟鱼及鳐鱼肉 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03045900 | 鲜、冷其他鱼肉 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03046100 | 冻罗非鱼等鱼鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03046211 | 冻斑点叉尾鮰鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03046219 | 冻其他叉尾鮰鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03046290 | 冻其他鲶鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03046300 | 冻尼罗河鲈鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03046900 | 冻鲤科鱼、鳗鱼、黑鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03047100 | 鳕鱼(大西洋鳕鱼、格陵兰鳕鱼、太平洋鳕鱼) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03047200 | 冻黑线鳕鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 03047300 | 冻绿青鳕鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03047400 | 冻狗鳕鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03047500 | 冻狭鳕鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03047900 | 冻其他鳕鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03048100 | 冻大麻哈鱼、大西洋鲑鱼及多瑙哲罗鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03048200 | 冻鳟鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03048300 | 冻比目鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03048400 | 冻剑鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03048500 | 冻南极犬牙鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03048600 | 冻鲱鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03048700 | 冻金枪鱼、鲣鱼或狐鲣(鲣)片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03048800 | 冻角鲨、其他鲨鱼、魟鱼及鳐鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03048900 | 冻其他鱼片 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03049100 | 冻的剑鱼肉 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03049200 | 冻的南极犬牙鱼肉 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03049300 | 冻罗非鱼等鱼鱼肉 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03049400 | 冻狭鳕鱼肉 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03049500 | 冻犀鳕科等鳕科鱼肉 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03049600 | 冻角鲨及其他鲨鱼肉 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03049700 | 冻魟鱼及鳐鱼肉 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03049900 | 其他冻鱼肉 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03051000 | 供人食用的鱼粉及团粒 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03052000 | 干、熏、盐制的鱼肝及鱼卵 | 4 | 7 | 0 | | 3 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 03053100 | 干、盐腌罗非鱼等鱼鱼片 | 4 | 7 | 0 | 2 | 0 | | 0 | 0 | 0 | | 0 | 7.8 | 5 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03053200 | 干、盐腌犀鳕科等鳕科鱼片 | 4 | 7 | 0 | 2 | 0 | | 0 | 0 | 0 | | 0 | 7.8 | 5 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03053900 | 干、盐腌其他鱼片 | 4 | 7 | 0 | 2 | 0 | | 0 | 0 | 0 | | 0 | 7.8 | 5 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03054110 | 熏大西洋鲑鱼,食用杂碎除外 | 5.6 | 9.8 | 0 | 0 | 0 | | 0 | 0 | | | 0 | | 7 | | 0 | | | | | 0 | 0 | |
| 03054120 | 熏鲱鱼,食用杂碎除外 | 5.6 | 9.8 | 0 | 0 | 0 | | 0 | | | | 0 | | 11.2 | | 0 | | | | | 0 | 0 | |
| 03054200 | 熏鲑鱼,食用杂碎除外 | 6.4 | 12.8 | 0 | 0 | 0 | | 0 | | | | 0 | | 12.8 | | 0 | | | | | 0 | 0 | |
| 03054300 | 熏鳟鱼,食用杂碎除外 | 5.6 | 9.8 | 0 | 2.8 | 0 | | 0 | | 0 | | 0 | | 11.2 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03054400 | 熏罗非鱼等鱼,食用杂碎除外 | 5.6 | 9.8 | 0 | 2.8 | 0 | | 0 | | 0 | | 0 | | 11.2 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03054900 | 熏其他鱼,食用杂碎除外 | 5.6 | 9.8 | 0 | 2.8 | 0 | | 0 | | 0 | | 0 | | 11.2 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03055100 | 干鳕鱼(大西洋鳕鱼、格陵兰鳕鱼、太平洋鳕鱼) | 6.4 | 12.8 | 0 | 0 | 0 | 9.6 | 0 | | 0 | | 0 | | 12.8 | | 0 | | | | | 0 | 0 | |
| 03055200 | 干罗非鱼、鲶鱼、鲤科鱼、鳗鱼、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼 | 6.4 | 12.8 | 0 | 3.2 | 4.8 | 9.6 | 0 | 0 | 0 | | 0 | | | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03055300 | 干犀鳕科、多丝真鳕科、鳕科、长尾鳕科、黑鳕科、无须鳕科、深海鳕科及南极鳕科鱼,鳕鱼(大西洋鳕鱼、格陵兰鳕鱼、太平洋鳕鱼)除外 | 6.4 | 12.8 | 0 | 3.2 | 4.8 | 9.6 | 0 | 0 | 0 | | 0 | | | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03055400 | 干鲱鱼(大西洋鲱鱼、太平洋鲱鱼)、鳀鱼(鳀属)、沙丁鱼(沙丁鱼、沙瑙鱼属)、小沙丁鱼属、黍鲱或西鲱、鲭鱼[大西洋鲭、澳洲鲭(鲐)、日本鲭(鲐)]、印度鲭(羽鳃鲐属)、马鲛鱼(马鲛属)、对称竹荚鱼、新西兰竹荚鱼及竹荚鱼(竹荚鱼属)、鲹鱼(鲹属)、军曹鱼、银鲳(鲳属)、秋刀鱼、圆鲹(圆鲹属)、多春鱼(毛鳞鱼)、剑鱼、鲔鱼、狐鲣(狐鲣属)、枪鱼 、旗鱼、四鳍旗鱼(旗鱼科) | 6.4 | 12.8 | 0 | 3.2 | 4.8 | 9.6 | 0 | 0 | 0 | | 0 | | | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03055910 | 干海马、干海龙 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03055990 | 干其他鱼,食用杂碎除外 | 6.4 | 12.8 | 0 | 3.2 | 4.8 | 9.6 | 0 | 0 | 0 | | 0 | | | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03056100 | 盐腌及盐渍的鲱鱼,食用杂碎除外 | 6.4 | 12.8 | 0 | 0 | 0 | 9.6 | 0 | | | | 0 | 11.1 | 8 | | 0 | | | | | 0 | 0 | |
| 03056200 | 鳕鱼(大西洋鳕鱼、格陵兰鳕鱼、太平洋鳕鱼) | 6.4 | 12.8 | 0 | 0 | 0 | 9.6 | 0 | | 0 | | 0 | 12 | 8 | | 0 | | | | | 0 | 0 | 0 |
| 03056300 | 盐腌及盐渍的鳀鱼,食用杂碎除外 | 6.4 | 12.8 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | 12 | 8 | | 0 | | | | | 0 | 0 | |
| 03056400 | 盐腌及盐渍的罗非鱼等鱼,食用杂碎除外 | 6.4 | 12.8 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | | | 0 | | 12.8 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03056910 | 盐腌及盐渍的带鱼,食用杂碎除外 | 6.4 | 12.8 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | | | 0 | | 12.8 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03056920 | 盐腌及盐渍的黄鱼,食用杂碎除外 | 6.4 | 12.8 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | | | 0 | | 12.8 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03056930 | 盐腌及盐渍的鲳鱼,食用杂碎除外 | 6.4 | 12.8 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | | | 0 | | 12.8 | | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 03056990 | 盐腌及盐渍的其他鱼,食用杂碎除外 | 6.4 | 12.8 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | | | 0 | | 12.8 | | 0 | | | 0 | 0 | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 03057100 | 鲨鱼翅 | | | 0 | 3 | 4.5 | 9 | 0 | | 0 | | 0 | | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03057200 | 鱼头、鱼尾、鱼鳔 | 6.4 | 12.8 | 0 | 0 | 0 | | 0 | | | | 0 | | 12.8 | | 0 | | | | | 0 | 0 | |
| 03057900 | 其他可食用杂碎 | 6.4 | 12.8 | 0 | 0 | 0 | | 0 | | | | 0 | | 12.8 | | 0 | | | | | 0 | 0 | |
| 03061100 | 岩礁虾和其他龙虾(真龙虾属、龙虾属、岩龙虾属) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03061200 | 鳌龙虾(鳌龙虾属) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7.2 | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03061410 | 冻梭子蟹 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03061490 | 其他冻蟹 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 03061500 | 冻挪威海鳌虾 | 6.4 | 12.8 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03061611 | 冻冷水小虾虾仁 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 4 | 0 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03061612 | 冻北方长额虾虾仁 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 2.5 | 0 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03061619 | 冻其他冷水小虾 | 0 | 0 | 1.7 | 0 | 0 | 0 | 0 | 0 | | | 0 | 2.5 | 0 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03061621 | 冻冷水对虾虾仁 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 4 | 0 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03061629 | 冻其他冷水对虾 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 2.5 | 0 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03061711 | 冻小虾虾仁 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 4 | 0 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03061719 | 冻其他小虾 | 0 | 0 | 1.7 | 0 | 0 | 0 | 0 | 0 | | | 0 | 2.5 | 0 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03061721 | 冻对虾虾仁 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 4 | 0 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03061729 | 冻其他对虾 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 2.5 | 0 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03061911 | 冻淡水小龙虾仁 | 6.4 | 12.8 | 0 | 0 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03061919 | 冻带壳淡水小龙虾 | 6.4 | 12.8 | 0 | 0 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03061990 | 其他冻甲壳动物 | 6.4 | 12.8 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03063110 | 活鲜冷的岩礁虾和其他龙虾(真龙虾属、龙虾属、岩龙虾属)种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03063190 | 活鲜冷的其他岩礁虾和其他龙虾(真龙虾属、龙虾属、岩龙虾属) | 6 | 10.5 | 0 | 0 | 0 | 9 | 0 | 0 | | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03063210 | 活鲜冷的鳌龙虾(鳌龙虾属)种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03063290 | 活鲜冷的其他鳌龙虾(鳌龙虾属) | 6 | 10.5 | 0 | 0 | 0 | 9 | 0 | 0 | | | 0 | | 12 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03063310 | 活鲜冷的蟹种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03063391 | 活鲜冷的中华绒毛蟹(大闸蟹) | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03063392 | 活鲜冷的梭子蟹 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03063399 | 活鲜冷的其他蟹 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | | | 0 | | 0 | | | 0 | 0 | 0 |
| 03063410 | 活鲜冷的挪威海鳌虾种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03063490 | 活鲜冷的其他挪威海鳌虾 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03063510 | 活鲜冷的冷水小虾及对虾种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03063520 | 活鲜冷的冷水对虾 | 6 | 10.5 | 0 | 0 | 0 | 9 | 0 | 0 | | | 0 | | 12 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03063590 | 活鲜冷的其他冷水小虾及对虾 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03063610 | 活鲜冷的其他小虾及对虾种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03063620 | 活鲜冷的对虾 | 6 | 10.5 | 0 | 0 | 0 | 9 | 0 | 0 | | | 0 | | 12 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03063690 | 活鲜冷的其他小虾及对虾 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03063910 | 活鲜冷的其他食用甲壳动物种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03063990 | 其他带壳或去壳的活鲜冷的甲壳动物 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03069100 | 其他的岩礁虾和其他龙虾(真龙虾属、龙虾属、岩龙虾属) | 6 | 10.5 | 0 | 0 | 0 | 9 | 0 | 0 | | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03069200 | 其他鳌龙虾 | 6 | 10.5 | 0 | 0 | 0 | 9 | 0 | 0 | | | 0 | | 12 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03069310 | 其他中华绒螯蟹 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03069320 | 其他梭子蟹 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03069390 | 其他蟹 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | | | 0 | | 0 | | | 0 | 0 | 0 |
| 03069400 | 其他挪威海鳌虾 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03069510 | 其他冷水小虾及对虾 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03069590 | 其他小虾及对虾 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03069900 | 其他,包括适合供人食用的甲壳动物的细粉、粗粉及团粒 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03071110 | 活、鲜或冷的牡蛎(蚝)种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03071190 | 活、鲜或冷的其他牡蛎(蚝) | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03071200 | 冻牡蛎(蚝) | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03071900 | 其他牡蛎(蚝) | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03072110 | 扇贝(包括海扇)种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03072190 | 其他活、鲜、冷扇贝 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03072200 | 冻扇贝 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03072900 | 其他扇贝 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | | 0 | | | 0 | | 0 | 0 | 0 |
| 03073110 | 贻贝种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03073190 | 其他活、鲜、冷贻贝 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03073200 | 冻贻贝 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | | | | 0 | 9.8 | 7 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03073900 | 其他干、盐制的贻贝 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | | | | 0 | 9.8 | 7 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03074210 | 活、鲜或冷墨鱼及鱿鱼种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 03074291 | 活、鲜或冷墨鱼(乌贼属、巨粒僧头乌贼、耳乌贼属)及鱿鱼(柔鱼属、枪乌贼属、双柔鱼属、拟乌贼属) | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03074299 | 其他活、鲜或冷墨鱼及鱿鱼 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03074310 | 冻墨鱼(乌贼属、巨粒僧头乌贼、耳乌贼属)及鱿鱼(柔鱼属、枪乌贼属、双柔鱼属、拟乌贼属) | 4.8 | 10.2 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | 0 | | 0 | 10 | 10 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03074390 | 其他冻墨鱼及鱿鱼 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03074910 | 其他墨鱼(乌贼属、巨粒僧头乌贼、耳乌贼属)及鱿鱼(柔鱼属、枪乌贼属、双柔鱼属、拟乌贼属) | 4.8 | 10.2 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | 0 | | 0 | 10 | 10 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03074990 | 其他墨鱼及鱿鱼 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03075100 | 活、鲜、冷章鱼 | 6.8 | 13.6 | 0 | 3.4 | 0 | 10.2 | 0 | 0 | | | 0 | | 13.6 | | 0 | | | | | 0 | 0 | |
| 03075200 | 冻章鱼 | 6.8 | 13.6 | 0 | 3.4 | 0 | 10.2 | 0 | 0 | 0 | | 0 | | 13.6 | | 0 | | | | | 0 | 0 | 0 |
| 03075900 | 其他干、盐制的章鱼 | 6.8 | 13.6 | 0 | 3.4 | 0 | 10.2 | 0 | 0 | 0 | | 0 | | 13.6 | | 0 | | | | | 0 | 0 | 0 |
| 03076010 | 蜗牛及螺的种苗,海螺种苗除外 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03076090 | 其他蜗牛及螺,海螺除外 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | | 0 | | 0 | | | 0 | 0 | 0 |
| 03077110 | 活、鲜或冷的蛤、鸟蛤及舟贝种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03077191 | 活、鲜或冷的蛤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | | | | 0 | 0 | |
| 03077199 | 活、鲜或冷的鸟蛤及舟贝 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03077200 | 冻的蛤、鸟蛤及舟贝 | 4 | 7 | 0 | | 0 | 2 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 03077900 | 干、盐腌或盐渍的蛤、鸟蛤及舟贝 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03078110 | 活、鲜或冷的鲍鱼种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03078190 | 活、鲜或冷的其他鲍鱼 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03078210 | 活、鲜或冷的凤螺种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03078290 | 活、鲜或冷的其他凤螺 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03078300 | 冻鲍鱼 | 4 | 7 | 0 | | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03078400 | 冻凤螺 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03078700 | 干、盐腌或盐渍的鲍鱼 | 4 | 7 | 0 | | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03078800 | 干、盐腌或盐渍的凤螺 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03079110 | 活、鲜或冷的其他软体动物种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03079190 | 活、鲜或冷的其他软体动物 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03079200 | 冻的软体动物 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03079900 | 干、盐腌或盐渍的软体动物 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03081110 | 活、鲜或冷的海参种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03081190 | 活、鲜或冷的其他海参 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03081200 | 冻海参 | 4 | 7 | 3.3 | 2 | 0 | 2 | 0 | | | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03081900 | 干、盐腌或盐渍的海参 | 4 | 7 | 3.3 | 2 | 0 | 2 | 0 | | | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03082110 | 活、鲜或冷的海胆种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03082190 | 活、鲜或冷的其他海胆 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03082200 | 冻海胆 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03082900 | 干、盐腌或盐渍的海胆 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03083011 | 活、鲜或冷的海蜇种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03083019 | 活、鲜或冷的其他海蜇 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03083090 | 冻、干、盐腌或盐渍的海蜇 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03089011 | 活、鲜或冷的其他水生无脊椎动物种苗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 03089012 | 活、鲜或冷的其他沙蚕 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03089019 | 活、鲜或冷的其他水生无脊椎动物 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 03089090 | 冻、干、盐腌或盐渍的其他水生无脊椎动物 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 04011000 | 脂肪含量未超1%未浓缩及未加糖的乳及奶油 | 10.5 | | 0 | 3 | 8 | 9 | 0 | | 0 | | 0 | | 12 | | 0 | | | | | 0 | 0 | 0 |
| 04012000 | 脂肪含量在1-6%未浓缩及未加糖的乳及奶油 | 10.5 | | 0 | 3 | 8 | 9 | 0 | 0 | 0 | | 0 | | 12 | | 0 | | | | | 0 | 0 | 0 |
| 04014000 | 按重量计脂肪含量超过6%,但不超过10%的未浓缩及未加糖或其他甜物质的乳及奶油 | 10.5 | | 0 | 3 | 8 | 9 | 0 | | 0 | | 0 | | 12 | | 0 | | | | | 0 | 0 | 0 |
| 04015000 | 按重量计脂肪含量超过10%的未浓缩及未加糖或其他甜物质的乳及奶油 | 10.5 | | 0 | 3 | 8 | 9 | 0 | | 0 | | 0 | | 12 | | 0 | | | | | 0 | 0 | 0 |
| 04021000 | 脂肪含量≤1.5%固状乳及奶油 | 7.5 | | 0 | 5.3 | 5.3 | 2 | 1.7 | 0 | 0 | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 04022100 | 脂肪量>1.5%未加糖固状乳及奶油 | 7.5 | | 0 | 5.3 | 5.3 | | 1.7 | 0 | 0 | | 0 | 7 | 7 | | 0 | | | | | 0 | 0 | 0 |
| 04022900 | 脂肪量>1.5%的加糖固状乳及奶油 | 7.5 | | 0 | 5.3 | 5.3 | 2 | 1.7 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 04029100 | 浓缩但未加糖的非固状乳及奶油 | 7.5 | | 0 | 2 | 5.3 | | 1.7 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 04029900 | 浓缩并已加糖的非固状乳及奶油 | 7.5 | | 0 | 5.3 | 5.3 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 04031000 | 酸乳 | 7 | | 0 | 2 | 5.3 | 6.7 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 04039000 | 酪乳及其他发酵或酸化的乳及奶油 | 14 | | 0 | 4 | 10.7 | | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 04041000 | 乳清及改性乳清 | 2.4 | 4.8 | 0 | 0 | 3.2 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 04049000 | 其他编号未列名的含天然乳的产品 | 14 | 16 | 0 | 4 | 10.7 | | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 04051000 | 黄油 | 7 | 8 | 0 | 2 | 5.3 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 04052000 | 乳酱 | 4 | 8 | 0 | 0 | 5.3 | 2 | 0 | | 0 | | 0 | 8.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 04059000 | 其他从乳中提取的脂和油 | 7 | 8 | 0 | 2 | 5.3 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 04061000 | 鲜乳酪(未熟化或未固化的) | 8.4 | 9.6 | 0 | 2.4 | 6.4 | 8 | 0 | 0 | 0 | | 0 | | 6 | | 0 | | | | | 0 | 0 | 0 |
| 04062000 | 各种磨碎或粉化的乳酪 | 8.4 | 9.6 | 0 | 5.6 | 6.4 | 8 | 0 | 0 | 0 | | 0 | | 6 | | 0 | | | | | 0 | | |
| 04063000 | 经加工的乳酪,但磨碎或粉化的除外 | 8.4 | 9.6 | 0 | 5.6 | 6.4 | 8 | 0 | | | | 0 | | 6 | | 0 | | | | | 0 | 0 | |
| 04064000 | 蓝纹乳酪和娄地青霉生产的带有纹理的其他乳酪 | 6 | 12 | 0 | 3 | 8 | | 0 | | | | 0 | | 12 | | 0 | | | | | 0 | 0 | |
| 04069000 | 其他乳酪 | 8.4 | 9.6 | 0 | 2.4 | 6.4 | 8 | 0 | | | | 0 | | 6 | | 0 | | | | | 0 | 0 | 0 |
| 04071100 | 种用鸡蛋 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 04071900 | 种用其他禽蛋 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 04072100 | 鲜鸡蛋 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 04072900 | 其他鲜禽蛋 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 04079010 | 咸蛋 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | 0 | | 0 | 0 | 0 |
| 04079020 | 皮蛋 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 04079090 | 其他蛋 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 04081100 | 干蛋黄 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 04081900 | 其他蛋黄 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 04089100 | 干的其他去壳禽蛋 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 04089900 | 其他去壳禽蛋 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 04090000 | 天然蜂蜜 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 04100010 | 燕窝 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | 0 | 0 | | 0 | | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 04100041 | 鲜蜂王浆 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | | 0 | | | | | 0 | 0 | |
| 04100042 | 鲜蜂王浆粉 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | | 0 | | | | | 0 | 0 | |
| 04100043 | 蜂花粉 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 04100049 | 其他蜂产品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 04100090 | 其他编号未列名的食用动物产品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | 0 | 0 | | | | 0 | | | 0 | | 0 | 0 | 0 |
| 05010000 | 未经加工的人发;废人发 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | | 0 | | | | | 0 | 0 | |
| 05021010 | 猪鬃 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 05021020 | 猪毛 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 05021030 | 猪鬃或猪毛的废料 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 05029011 | 山羊毛 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 05029012 | 黄鼠狼尾毛 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 05029019 | 獾毛及其他制刷用兽毛 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 05029020 | 獾毛及其他制刷用兽毛的废料 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 05040011 | 整个或切块的盐渍猪肠衣(猪大肠头除外) | 8 | 16 | 0 | 4 | 0 | 4 | 0 | | | | 0 | 10 | 10 | | 0 | | | | | 0 | 0 | |
| 05040012 | 整个或切块的盐渍绵羊肠衣 | 7.2 | 14.4 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | 9 | 9 | | 0 | | | | | 0 | 0 | |
| 05040013 | 整个或切块的盐渍山羊肠衣 | 7.2 | 14.4 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | 9 | 9 | | 0 | | | | | 0 | 0 | |
| 05040014 | 整个或切块的盐渍猪大肠头 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 10 | 10 | | 0 | | | | | 0 | 0 | |
| 05040019 | 整个或切块的其他动物肠衣 | 7.2 | 14.4 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | 9 | 9 | | 0 | | | | | 0 | 0 | |
| 05040021 | 冷和冻的鸡盹 | 8 | 1元/千克 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 0.65元/千克 | 0.65元/千克 | | 0 | | | | | 0 | 0 | |
| 05040029 | 鲜、冷、冻、干、盐制的其他动物胃 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 10 | 10 | | 0 | | | | | 0 | 0 | 0 |
| 05040090 | 鲜、冷、冻、干、盐制的其他动物肠、膀胱、胃 | 8 | 16 | 0 | 4 | 0 | 4 | 0 | | | | 0 | 10 | 10 | | 0 | | | | | 0 | 0 | |
| 05051000 | 填充用羽毛;羽绒 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7.5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 05059010 | 羽毛或不完整羽毛的粉末及废料 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 05059090 | 其他羽毛,羽绒,带有羽毛,羽绒的鸟皮及鸟体其他部分 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 05061000 | 经酸处理的骨胶原及骨 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | 0 | | | | 0 | 0 | 0 |
| 05069011 | 含牛羊成分的骨粉及骨废料 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | 0 | | | | 0 | 0 | 0 |
| 05069019 | 骨粉及骨废料 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | 0 | | | | 0 | 0 | 0 |
| 05069090 | 其他骨及角柱 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | | 0 | | 0 | | 6 | | 0 | 0 | | | | 0 | 0 | 0 |
| 05071000 | 兽牙;兽牙粉末及废料 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 05079010 | 羚羊角及其粉末和废料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 05079020 | 鹿茸及其粉末 | 4.4 | 7.7 | 0 | 0 | 0 | 6.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 05079090 | 龟壳、鲸须、鲸须毛、鹿角及其他角 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 05080010 | 珊瑚及水产品壳、骨的粉末及废料 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 05080090 | 珊瑚及介、贝、棘皮动物的壳、骨 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | | 0 | | | | | 0 | 0 | 0 |
| 05100010 | 黄药 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 05100020 | 龙涎香、海狸香、灵猫香 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 05100030 | 麝香 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 05100040 | 斑蝥 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 05100090 | 胆汁,配药用腺体及其他动物产品 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 05111000 | 牛的精液 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 05119111 | 受精鱼卵 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | | | | 0 | 0 | 0 |
| 05119119 | 其他鱼产品 | 4.8 | 8.4 | 7.6 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 05119190 | 其他未列名水产品;第三章的死动物 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | | | | 0 | 0 | 0 |
| 05119910 | 动物精液(牛的精液除外) | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 05119920 | 动物胚胎 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 05119930 | 蚕种 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 05119940 | 马毛及废马毛,不论是否制成有或无衬垫的毛片 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | | 0 | | | | | 0 | 0 | |
| 05119990 | 其他编号未列名的动物产品;不适合供人食用的第一章的死动物 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | | | | 0 | 0 | 0 |
| 06011010 | 休眠的番红花球茎 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2 | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 06011021 | 种用百合球茎 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 06011029 | 其他百合球茎 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.5 | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 06011091 | 种用休眠的鳞茎、块茎、块根等 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 06011099 | 其它休眠的鳞茎、块茎、块根等 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.5 | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 06012000 | 生长或开花的鳞茎等及菊苣植物 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | | 0 | | | | | 0 | 0 | |
| 06021000 | 无根插枝及接穗 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 06022010 | 食用水果及坚果树的种用苗木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 06022090 | 其他食用水果及坚果树及灌木 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | 5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 06023010 | 种用杜鹃 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 06023090 | 其他杜鹃 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | | 0 | | | | | 0 | 0 | |
| 06024010 | 种用玫瑰 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 06024090 | 其他玫瑰 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | | 0 | | | | | 0 | 0 | |
| 06029010 | 蘑菇菌丝 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 06029091 | 其他种用苗木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 06029092 | 兰花 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 06029093 | 菊花 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 06029094 | 百合 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 06029095 | 康乃馨 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 06029099 | 其他非种用活植物 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | 5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 06031100 | 鲜玫瑰 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 5 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 06031200 | 鲜康乃馨 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 5 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 06031300 | 鲜兰花 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 5 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 06031400 | 鲜菊花 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 5 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 06031500 | 鲜百合花 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 5 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 06031900 | 其他鲜花 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 5 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 06039000 | 干的及经过染色等加工的插花及花蕾 | 9.2 | 19.5 | 0 | 4.6 | 0 | 13.8 | 0 | 0 | 0 | | 0 | 11.5 | 11.5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 06042010 | 鲜苔藓及地衣 | 9.2 | 16.1 | 0 | 4.6 | 0 | 13.8 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 06042090 | 鲜植物枝、叶等 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 06049010 | 其他苔藓及地衣 | 9.2 | 16.1 | 0 | 4.6 | 0 | 13.8 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 06049090 | 其他植物枝、叶等 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 07011000 | 种用马铃薯 | 5.2 | 9.1 | | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | 0 |
| 07019000 | 其他鲜或冷的马铃薯 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 9 | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07020000 | 鲜或冷藏的番茄 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | 0 |
| 07031010 | 鲜或冷的洋葱 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 07031020 | 鲜或冷的青葱 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 07032010 | 鲜或冷藏的大蒜头 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 0 | | 0 | | | | | 0 | 0 | |
| 07032020 | 鲜或冷藏的大蒜蒜台及蒜苗(青蒜) | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 0 | | 0 | | | | | 0 | 0 | |
| 07032090 | 其他鲜或冷藏的大蒜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 0 | | 0 | | | | | 0 | 0 | |
| 07039010 | 鲜或冷的韭葱 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07039020 | 鲜或冷的大葱 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07039090 | 鲜或冷的其他葱属蔬菜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07041000 | 鲜或冷的菜花及硬花甘蓝 | 4 | 7 | | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 07042000 | 鲜或冷的抱子甘蓝 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | |
| 07049010 | 卷心菜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 07049020 | 西兰花 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 07049090 | 鲜或冷的其他食用芥菜类蔬菜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 07051100 | 鲜或冷的结球莴苣(包心生菜) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 07051900 | 鲜或冷的其他莴苣 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 07052100 | 鲜或冷的维特罗夫菊苣 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 07052900 | 鲜或冷的其他菊苣 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 07061000 | 鲜或冷的胡萝卜及萝卜 | 5.2 | 9.1 | | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 07069000 | 鲜或冷的小萝卜及类似食用根茎 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | |
| 07070000 | 鲜或冷的黄瓜及小黄瓜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07081000 | 鲜或冷的豌豆 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07082000 | 鲜或冷的豇豆及菜豆 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 0 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 07089000 | 鲜或冷的其他豆类蔬菜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07092000 | 鲜或冷的芦笋 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 07093000 | 鲜或冷的茄子 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 07094000 | 鲜或冷的芹菜,但块根芹除外 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 07095100 | 鲜或冷的其他伞菌属蘑菇 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07095910 | 鲜或冷的松茸 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07095920 | 鲜或冷的香菇 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07095930 | 鲜或冷的金针菇 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | 0 | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07095940 | 鲜或冷的草菇 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07095950 | 鲜或冷的口蘑 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07095960 | 鲜或冷的块菌 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 07095990 | 鲜或冷的其他蘑菇 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07096000 | 鲜或冷的辣椒,包括甜椒 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07097000 | 鲜或冷的菠菜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 07099100 | 鲜或冷藏的洋蓟 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | 0 | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07099200 | 鲜或冷藏的油橄榄 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | 0 | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07099300 | 鲜或冷藏的南瓜、笋瓜及瓠瓜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | 0 | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07099910 | 鲜或冷藏的竹笋 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 07099990 | 鲜或冷藏的其他蔬菜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | 0 | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07101000 | 冷冻马铃薯 | 5.2 | 9.1 | | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | |
| 07102100 | 冷冻豌豆 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | |
| 07102210 | 红小豆(赤豆) | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07102290 | 其他冷冻豇豆及菜豆 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07102900 | 冷冻其他豆类蔬菜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07103000 | 冷冻菠菜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | |
| 07104000 | 冷冻甜玉米 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 07108010 | 冷冻松茸 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07108020 | 冻其他蒜台及蒜苗(青蒜) | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07108030 | 冻蒜头 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07108040 | 冻牛肝菌 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07108090 | 冷冻未列名蔬菜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07109000 | 冷冻什锦蔬菜 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07112000 | 暂时保藏的油橄榄 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 07114000 | 暂时保藏的黄瓜及小黄瓜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 07115112 | 盐水小白蘑菇 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 07115119 | 盐水的其他伞菌属蘑菇 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 07115190 | 其他伞菌属蘑菇 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 07115911 | 盐水松茸 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 07115919 | 盐水其他蘑菇及菌块 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 07115990 | 暂时保藏的其他蘑菇及菌块 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 07119031 | 盐水竹笋 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 0 | | 0 | | | | | 0 | 0 | |
| 07119034 | 盐水大蒜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 0 | | 0 | | | | | 0 | 0 | |
| 07119039 | 盐水其他蔬菜;什锦蔬菜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 0 | | 0 | | | | | 0 | 0 | |
| 07119090 | 暂时保藏的其他蔬菜;什锦蔬菜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 0 | | 0 | | | | | 0 | 0 | |
| 07122000 | 干制洋葱 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | 0 |
| 07123100 | 干伞菌属蘑菇 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 07123200 | 干木耳 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | |
| 07123300 | 干银耳 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | |
| 07123910 | 干香菇 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | |
| 07123920 | 干金针菇 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | |
| 07123930 | 干草菇 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | |
| 07123940 | 干口蘑 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | |
| 07123950 | 干牛肝菌 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | |
| 07123991 | 干羊肚菌 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 9 | 9 | | 0 | | | | | 0 | 0 | |
| 07123999 | 其他干制蘑菇及块菌 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 9 | 9 | | 0 | | | | | 0 | 0 | |
| 07129010 | 笋干丝 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | 0 |
| 07129020 | 紫萁(薇菜干) | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | |
| 07129030 | 干金针菜(黄花菜) | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | |
| 07129040 | 蕨菜干 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | |
| 07129050 | 干制的大蒜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | |
| 07129091 | 干制的辣根 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | 0 |
| 07129099 | 干制的其他蔬菜及什锦蔬菜 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | 0 |
| 07131010 | 种用豌豆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 07131090 | 其他干豌豆 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 07132010 | 种用鹰嘴豆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 07132090 | 其他干鹰嘴豆 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 07133110 | 种用绿豆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 07133190 | 其他干绿豆 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 1.5 | 0 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 07133210 | 种用红小豆(赤豆) | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 07133290 | 其他红小豆(赤豆) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07133310 | 种用芸豆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 07133390 | 其他干芸豆 | 3 | 0 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07133400 | 干巴姆巴拉豆 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | 3.5 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07133500 | 干牛豆 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | 3.5 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07133900 | 干豇豆及菜豆 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | 3.5 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 07134010 | 种用扁豆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 07134090 | 其他干扁豆 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 07135010 | 种用蚕豆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 07135090 | 其他干蚕豆 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 07136010 | 种用干木豆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 07136090 | 其他干木豆 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 07139010 | 种用干豆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 07139090 | 其它干豆 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 07141010 | 鲜木薯 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 07141020 | 干木薯 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 07141030 | 冷或冻的木薯 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 07142011 | 种用鲜甘薯 | | | | | | | | | | | | | | | | 0 | 0 | | | 0 | 0 | 0 |
| 07142019 | 其他鲜甘薯 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 07142020 | 干甘薯 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 07142030 | 冷或冻的甘薯 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 07143000 | 山药 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 07144000 | 芋头 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 5 | | 0 | | | | | 0 | 0 | |
| 07145000 | 箭叶黄体芋 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 07149010 | 鲜、干或冷、冻的荸荠 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 07149021 | 种用藕 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 07149029 | 其他藕 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 07149090 | 含有高淀粉或菊粉的其他类似根茎 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | 6.5 | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 08011100 | 干的椰子 | 4.8 | 4.8 | 0 | 0 | 6.4 | 7.2 | 0 | | 0 | | 0 | 6 | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 08011200 | 未去内壳的鲜椰子 | 4.8 | 4.8 | 0 | 0 | 6.4 | 7.2 | 0 | | | | 0 | 6 | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 08011910 | 种用椰子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 08011990 | 其他鲜椰子 | 4.8 | 4.8 | 0 | 0 | 6.4 | 7.2 | 0 | | | | 0 | 6 | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 08012100 | 鲜或干的未去壳巴西果 | 4 | 4 | 0 | 0 | 5.3 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 08012200 | 鲜或干的去壳巴西果 | 4 | 4 | 0 | 0 | 5.3 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 08013100 | 鲜或干的未去壳腰果 | 8 | 14 | 0 | 4 | 10.7 | 12 | 0 | | 0 | | 0 | | | | 0 | | 0 | | | 0 | 0 | 0 |
| 08013200 | 鲜或干的去壳腰果 | 4 | 7 | 0 | 0 | 5.3 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 08021100 | 未去壳扁桃仁 | 9.6 | 16.8 | 0 | 4.8 | 12.8 | 14.4 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08021200 | 其他扁桃仁 | 4 | 7 | 0 | 2 | 5.3 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 08022100 | 鲜或干的未去壳榛子 | 10 | 21.2 | 0 | 5 | 13.3 | 15 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08022200 | 鲜或干的去壳榛子 | 4 | 7 | 0 | 0 | 5.3 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 08023100 | 鲜或干的未去壳核桃 | 10 | 21.2 | 0 | 5 | 13.3 | 15 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08023200 | 鲜或干的去壳核桃 | 8 | 16 | 0 | 4 | 10.7 | 12 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08024110 | 未去壳板栗 | 10 | | 0 | 5 | 13.3 | 15 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08024190 | 未去壳其他栗子 | 10 | 21.2 | 0 | 5 | 13.3 | 15 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08024210 | 去壳板栗 | 10 | 21.2 | 0 | 5 | 13.3 | 15 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08024290 | 去壳其他栗子 | 10 | 21.2 | 0 | 5 | 13.3 | 15 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08025100 | 未去壳阿月浑子果 | 4 | 7 | 0 | 0 | 5.3 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 08025200 | 去壳阿月浑子果 | 4 | 7 | 0 | 0 | 5.3 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 08026110 | 未去壳种用马卡达姆坚果 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 08026190 | 未去壳其他马卡达姆坚果 | 9.6 | 16.8 | 0 | 4.8 | 12.8 | 14.4 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08026200 | 去壳马卡达姆坚果 | 9.6 | 16.8 | 0 | 4.8 | 12.8 | 14.4 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08027000 | 可乐果 | 9.6 | 20.4 | 0 | 4.8 | 12.8 | 14.4 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08028000 | 槟榔果 | 4 | 7 | 0 | 0 | 5.3 | 2 | 0 | | 0 | | 0 | 5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 08029020 | 鲜或干的白果 | 10 | 21.2 | 0 | 5 | 13.3 | 15 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08029030 | 鲜或干的松子仁 | 10 | 21.2 | 0 | 5 | 13.3 | 15 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08029090 | 其他鲜或干坚果 | 9.6 | 20.4 | 0 | 4.8 | 12.8 | 14.4 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08031000 | 鲜或干的芭蕉 | 4 | 7 | 0 | 2 | 5.3 | 2 | 0 | | 0 | 0 | 0 | 6.9 | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 08039000 | 鲜或干的其他香蕉 | 4 | 7 | 0 | 2 | 5.3 | 2 | 0 | | 0 | 0 | 0 | 6.9 | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 08041000 | 鲜或干的椰枣 | 6 | 10.5 | 0 | 3 | 8 | 9 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 08042000 | 鲜或干的无花果 | 12 | 25.5 | 0 | 6 | 16 | 20.1 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 08043000 | 鲜或干菠萝 | 4.8 | 8.4 | 0 | 0 | 6.4 | 7.2 | 0 | 0 | 0 | | 0 | 7.9 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 08044000 | 鲜或干鳄梨 | 10 | 21.2 | 0 | 0 | 13.3 | 15 | 0 | | 0 | | 0 | 12.5 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 08045010 | 鲜或干番石榴 | 6 | 10.5 | 0 | 3 | 8 | 9 | 0 | | 0 | | 0 | 7.5 | 0 | | 0 | | | | | 0 | 0 | |
| 08045020 | 鲜或干芒果 | 6 | 10.5 | 0 | 0 | 8 | 9 | 0 | | 0 | | 0 | 10.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 08045030 | 鲜或干山竹果 | 6 | 10.5 | 0 | 0 | 8 | 9 | 0 | | 0 | | 0 | 7.5 | 0 | | 0 | | | | | 0 | 0 | |
| 08051000 | 鲜或干橙 | 7.3 | 7.7 | 0 | 0 | 5.9 | 6.6 | 0 | | 0 | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 08052110 | 鲜或干蕉柑 | 8 | 8.4 | 0 | 2.4 | 6.4 | 7.2 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 08052190 | 鲜或干其他柑橘 | 8 | 8.4 | 0 | 0 | 6.4 | 7.2 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 08052200 | 鲜或干克里曼丁橘 | 8 | 8.4 | 0 | 0 | 6.4 | 7.2 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 08052900 | 其他鲜或干的韦尔金橘及杂交柑橘 | 8 | 8.4 | 0 | 0 | 6.4 | 7.2 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 08054000 | 鲜或干的葡萄柚,包括柚 | 8 | 8.4 | 0 | 2.4 | 6.4 | 7.2 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 08055000 | 鲜或干的柠檬及酸橙 | 7.3 | 7.7 | 0 | 0 | 5.9 | 6.6 | 0 | | 0 | 0 | 0 | 5.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 08059000 | 其他鲜或干的柑桔属水果 | 20 | 25.5 | 0 | 0 | 16 | 20.1 | 0 | | 0 | | 0 | 15 | 0 | | 0 | | | | | 0 | 0 | |
| 08061000 | 鲜葡萄 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | | 0 | | | | | 0 | 0 | |
| 08062000 | 葡萄干 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 08071100 | 鲜西瓜 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | 12.5 | 12.5 | | 0 | | | | | 0 | | |
| 08071910 | 鲜哈密瓜 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 08071920 | 鲜罗马甜瓜及加勒比甜瓜 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 08071990 | 其他鲜甜瓜 | 4.8 | 8.4 | 0 | 2.4 | 3.6 | 7.2 | 0 | | | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 08072000 | 鲜木瓜 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | | 0 | | 0 | | | 0 | 0 | 0 |
| 08081000 | 鲜苹果 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 08083010 | 鲜鸭梨及雪梨 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | 10 | 5 | | 0 | | | | | 0 | 0 | |
| 08083020 | 鲜香梨 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | 10 | 5 | | 0 | | | | | 0 | 0 | |
| 08083090 | 其他鲜梨 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 08084000 | 鲜榅桲 | 6.4 | 12.8 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | | 0 | | | | | 0 | 0 | |
| 08091000 | 鲜杏 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08092100 | 鲜欧洲酸樱桃 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 08092900 | 其他鲜樱桃 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 08093000 | 鲜桃,包括鲜油桃 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 08094000 | 鲜梅及李 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 08101000 | 鲜草莓 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 08102000 | 鲜的木莓、黑莓、桑椹及罗甘莓 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08103000 | 鲜黑、白或红的穗醋栗(加仑子)及醋栗 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08104000 | 鲜蔓越桔及越桔 | 12 | 25.5 | 0 | 0 | 0 | 20.1 | 0 | | | | 0 | | | | 0 | | | | | 0 | | |
| 08105000 | 鲜猕猴桃 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 16.5 | 16 | | 0 | | | | | 0 | 0 | |
| 08106000 | 鲜榴莲 | 8 | 14 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | 0 | | | 0 | 0 | 0 |
| 08107000 | 鲜柿子 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | | 0 | 16.4 | 16 | | 0 | | | | | 0 | 0 | |
| 08109010 | 鲜荔枝 | 12 | 25.5 | 0 | 6 | 0 | 20.1 | 0 | | | | 0 | 20 | 20 | | 0 | | | | | 0 | 0 | |
| 08109030 | 鲜龙眼 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | | 0 | | 0 | | | 0 | 0 | 0 |
| 08109040 | 鲜红毛丹 | 8 | 14 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08109050 | 鲜蕃荔枝 | 8 | 14 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08109060 | 鲜杨桃 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08109070 | 莲雾 | 8 | 14 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 16.4 | 16 | | 0 | | | | | 0 | 0 | |
| 08109080 | 火龙果 | 8 | 14 | 0 | 4 | 0 | 12 | 0 | | | 0 | 0 | 16.4 | 16 | | 0 | | | | | 0 | 0 | |
| 08109090 | 其他鲜果 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | | 0 | 16.4 | 16 | | 0 | | | | | 0 | 0 | |
| 08111000 | 冷冻草莓 | 12 | 25.5 | 0 | 6 | 0 | | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08112000 | 冷冻其他浆果 | 12 | 25.5 | 0 | 6 | 0 | | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08119010 | 未去壳的冷冻栗子 | 12 | 25.5 | 0 | 6 | 0 | | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08119090 | 其他冷冻水果及坚果 | 12 | 25.5 | 0 | 6 | 0 | | 0 | | | | 0 | | | | 0 | | | | | 0 | | |
| 08121000 | 暂时保藏的樱桃 | 12 | 25.5 | 0 | 6 | 0 | | 0 | | | | 0 | | | | 0 | | | | | 0 | | |
| 08129000 | 暂时保藏的其他水果及坚果 | 10 | 21.2 | 0 | 5.4 | 0 | 15 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08131000 | 杏干 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08132000 | 梅干及李干 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08133000 | 苹果干 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 08134010 | 龙眼干、肉 | 8 | 14 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | | 0 | | 0 | | | 0 | 0 | 0 |
| 08134020 | 柿饼 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | | 0 | | 0 | | | 0 | 0 | 0 |
| 08134030 | 干红枣 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | | 0 | | 0 | | | 0 | 0 | 0 |
| 08134040 | 荔枝干 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | | 0 | | 0 | | | 0 | 0 | 0 |
| 08134090 | 其他干果 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | | 0 | | 0 | | | 0 | 0 | 0 |
| 08135000 | 本章的什锦坚果或干果 | 7.2 | 14.4 | 0 | 3.6 | 0 | 10.8 | 0 | | 0 | | 0 | | 14.4 | | 0 | | | | | 0 | 0 | |
| 08140000 | 柑桔属水果或甜瓜的果皮 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 09011100 | 未浸除咖啡碱的未焙炒咖啡 | 3.2 | 3.2 | 0 | | 2.4 | 1.6 | 0 | | | | | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 09011200 | 已浸除咖啡碱的未焙炒咖啡 | 3.2 | 3.2 | 0 | | | 1.6 | 0 | | | | | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 09012100 | 未浸除咖啡碱的已焙炒咖啡 | 6 | 10.5 | 0 | | 4.5 | 11.4 | 0 | 0 | 0 | | | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 09012200 | 已浸除咖啡碱的已焙炒咖啡 | 6 | 10.5 | 0 | | | 9 | 0 | | 0 | | 0 | | 12 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 09019010 | 咖啡豆荚及咖啡豆皮 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 09019020 | 含咖啡的咖啡代用品 | 12 | 25.5 | 0 | | | | 0 | | 0 | | 0 | | | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 09021010 | 每件净重≤3kg的花茶 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 09021090 | 每件净重≤3kg的其他绿茶 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | 0 | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 09022010 | 每件净重>3kg的花茶 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 09022090 | 每件净重>3kg的其他绿茶 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | 0 | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 09023010 | 每件净重≤3kg的乌龙茶 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 09023020 | 每件净重≤3kg的普洱茶 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 09023090 | 每件净重≤3kg的其他发酵、半发酵红茶 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 09024010 | 每件净重>3kg的乌龙茶 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 7.5 | 7.5 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 09024020 | 每件净重>3kg的普洱茶 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | 7.5 | 7.5 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 09024090 | 每件净重>3kg的其他红茶(已发酵)及半发酵茶 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 7.5 | 7.5 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 09030000 | 马黛茶 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 09041100 | 未磨胡椒 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 09041200 | 已磨胡椒 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | | 10 | 10 | | 0 | | | | | 0 | 0 | |
| 09042100 | 未磨干辣椒 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | | 0 | 10 | 10 | 0 | 0 | | | | | 0 | 0 | |
| 09042200 | 已磨辣椒 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | | 0 | 10 | 10 | 0 | 0 | | | | | 0 | 0 | |
| 09051000 | 未磨香子兰豆 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 09052000 | 已磨香子兰豆 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 09061100 | 未磨锡兰肉桂 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 09061900 | 其他未磨的肉桂及肉桂花 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 09062000 | 已磨肉桂及肉桂花 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 09071000 | 未磨丁香 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 09072000 | 已磨丁香 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 09081100 | 未磨肉豆蔻 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 09081200 | 已磨肉豆蔻 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 09082100 | 未磨肉豆蔻衣 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 09082200 | 已磨肉豆蔻衣 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 09083100 | 未磨豆蔻 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 09083200 | 已磨豆蔻 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 09092100 | 未磨莴荽子 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 09092200 | 已磨莴荽子 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 09093100 | 未磨枯茗子 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 09093200 | 已磨枯茗子 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 09096110 | 未磨八角茴香 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 09096190 | 未磨其他茴香 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 09096210 | 已磨八角茴香 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 09096290 | 已磨其他茴香 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 09101100 | 未磨姜 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 09101200 | 已磨姜 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 09102000 | 番红花 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 09103000 | 姜黄 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | 7.5 | 7.5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 09109100 | 混合调味香料 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 09109900 | 其他调味香料 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 10011100 | 种用硬粒小麦 | | | | | | | | | | | 20 | | | | | | | | | | | |
| 10011900 | 其他硬粒小麦 | | | | | | | | | | | 20 | | | | | | | | | | | |
| 10019100 | 种用其他小麦及混合麦 | | | | | | | | | | | 20 | | | | | | | | | | | |
| 10019900 | 其他小麦及混合麦 | | | | | | | | | | | 20 | | | | | | | | | | | |
| 10021000 | 种用黑麦 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 10029000 | 其他黑麦 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 10031000 | 种用大麦 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 10039000 | 其他大麦 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 10041000 | 种用燕麦 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 10049000 | 其他燕麦 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 10051000 | 种用玉米 | | | | | | | | | | | | | | | | | | | | | | |
| 10059000 | 其他玉米 | | | | | | | | | | | 50 | | | | | | | | | | | |
| 10061011 | 种用籼米稻谷 | | | | | | | | | | | 50 | | | | | | | | | | | |
| 10061019 | 种用稻谷 | | | | | | | | | | | 20 | | | | | | | | | | | |
| 10061091 | 其他籼米稻谷 | | | | | | | | | | | 50 | | | | | | | | | | | |
| 10061099 | 其他稻谷 | | | | | | | | | | | 20 | | | | | | | | | | | |
| 10062010 | 籼型糙米 | | | | | | | | | | | 50 | | | | | | | | | | | |
| 10062090 | 其他糙米 | | | | | | | | | | | 20 | | | | | | | | | | | |
| 10063010 | 籼型精米 | | | | | | | | | | | 50 | | | | | | | | | | | |
| 10063090 | 其他精米 | | | | | | | | | | | 20 | | | | | | | | | | | |
| 10064010 | 籼米碎米 | | | | | | | | | | | 20 | | | | | | | | | | | |
| 10064090 | 其他碎米 | | | | | | | | | | | 20 | | | | | | | | | | | |
| 10071000 | 种用高粱 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 10079000 | 其他高粱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 10081000 | 荞麦 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 10082100 | 种用谷子 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 10082900 | 其他谷子 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 10083000 | 加那利草子 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 10084010 | 种用直长马唐 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 10084090 | 其他直长马唐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 10085010 | 种用昆诺阿藜 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 10085090 | 其他昆诺阿藜 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 10086010 | 种用黑小麦 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 10086090 | 其他黑小麦 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 10089010 | 其他种用谷物 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 10089090 | 其他谷物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 11010000 | 小麦或混合麦的细粉 | | | | | | | | | | | 50 | | | | | | | | | | | |
| 11022000 | 玉米细粉 | | | | | | | | | | | | | | | | | | | | | | |
| 11029011 | 籼米大米细粉 | | | | | | | | | | | | | | | | | | | | | | |
| 11029019 | 其他大米细粉 | | | | | | | | | | | 20 | | | | | | | | | | | |
| 11029090 | 其他谷物细粉 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 11031100 | 小麦粗粒及粗粉 | | | | | | | | | | | 50 | | | | | | | | | | | |
| 11031300 | 玉米粗粒及粗粉 | | | | | | | | | | | 50 | | | | | | | | | | | |
| 11031910 | 燕麦粗粒及粗粉 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 11031921 | 籼米大米粗粒及粗粉 | | | | | | | | | | | | | | | | | | | | | | |
| 11031929 | 其他大米粗粒及粗粉 | | | | | | | | | | | | | | | | | | | | | | |
| 11031990 | 其他谷物粗粒及粗粉 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 11032010 | 小麦团粒 | | | | | | | | | | | 50 | | | | | | | | | | | |
| 11032090 | 其他谷物团粒 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 11041200 | 滚压或制片的燕麦 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 11041910 | 滚压或制片的大麦 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 11041990 | 滚压或制片的其他谷物 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 11042200 | 经其他加工的燕麦 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 11042300 | 经其他加工的玉米 | | | | | | | | | | | 50 | | | | | | | | | | | |
| 11042910 | 经其他加工的大麦 | 26 | | | 13 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 11042990 | 经其他加工的其他谷物 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 11043000 | 整粒或经加工的谷物胚芽 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 11051000 | 马铃薯细粉、粗粉及粉末 | 6 | 10.5 | 0 | 0 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 11052000 | 马铃薯粉片、颗粒及团粒 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 11061000 | 干豆细粉、粗粉及粉末 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 11062000 | 用品目0714的西谷茎髓、植物根茎、块茎制成的细粉、粗粉、粉末 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 11063000 | 水果及坚果的细粉、粗粉及粉末 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 10 | 10 | 0 | 0 | | | | | 0 | 0 | |
| 11071000 | 未焙制麦芽 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 11072000 | 已焙制麦芽 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 11081100 | 小麦淀粉 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 11081200 | 玉米淀粉 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 11081300 | 马铃薯淀粉 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 11081400 | 木薯淀粉 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 11081900 | 其他淀粉 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 11082000 | 菊粉 | 8 | 14 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 11090000 | 面筋,不论是否干制 | 7.2 | 14.4 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 14.4 | 0 | 0 | | | | | 0 | 0 | |
| 12011000 | 种用大豆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12019010 | 黄大豆 | | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 12019020 | 黑大豆 | | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 12019030 | 青大豆 | | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 12019090 | 其他大豆 | | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 12023000 | 种用花生 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12024100 | 去壳花生 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 12024200 | 未去壳花生 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 12030000 | 干椰子肉 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 12040000 | 亚麻子 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 12051010 | 种用的低芥子酸油菜子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12051090 | 其他低芥子酸油菜子 | | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | |
| 12059010 | 其他种用油菜子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12059090 | 其他油菜子 | | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | |
| 12060010 | 种用葵花籽 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12060090 | 其他葵花籽 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 12071010 | 种用棕榈果及棕榈仁 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12071090 | 其他棕榈果及棕榈仁 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 12072100 | 种用棉子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12072900 | 其他棉子 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 12073010 | 种用蓖麻子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12073090 | 其他蓖麻子 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 12074010 | 种用芝麻 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 12074090 | 其他芝麻 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 12075010 | 种用芥子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12075090 | 其他芥子 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 12076010 | 种用红花子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12076090 | 其他红花子 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 12077010 | 种用甜瓜子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12077091 | 黑瓜子 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 12077092 | 红瓜子 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 12077099 | 其他瓜子 | 12 | 25.5 | 0 | 6 | 0 | | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 12079100 | 罂粟子 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 12079910 | 其他种用含油子仁及果实 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12079991 | 牛油树果 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | 0 | | 0 | 0 | 0 |
| 12079999 | 其他含油子仁及果实 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 12081000 | 大豆粉 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12089000 | 其他含油子仁或果实的细粉及粗粉 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | | | 0 | | 12 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 12091000 | 糖甜菜子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12092100 | 紫苜蓿子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12092200 | 三叶草子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12092300 | 羊茅子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12092400 | 草地早熟禾子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12092500 | 黑麦草种子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12092910 | 甜菜籽,糖甜菜子除外 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12092990 | 其他饲料植物种子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12093000 | 草本花卉植物种子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12099100 | 蔬菜种子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12099900 | 其他种植用的种子、果实及孢子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 12101000 | 未研磨也未制成团粒的啤酒花 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 12102000 | 已研磨或制成团粒的啤酒花;蛇麻腺 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 12112010 | 鲜、冷、冻或干的西洋参 | 3 | 0 | 0 | 0 | 0 | 1.5 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 12112020 | 鲜、冷、冻或干的野山参(西洋参除外) | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 16.4 | 16 | 0 | 0 | | | | | 0 | 0 | |
| 12112091 | 其他鲜人参 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 12112099 | 其他冷、冻或干的人参 | 8 | | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 12113000 | 鲜、冷、冻或干的古柯叶 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12114000 | 鲜、冷、冻或干的罂粟杆 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12115000 | 鲜、冷、冻或干的麻黄 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | 4.5 | 4.5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119011 | 鲜、冷、冻或干的当归 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119012 | 鲜、冷、冻或干的三七(田七) | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119013 | 鲜、冷、冻或干的党参 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 12119014 | 鲜、冷、冻或干的黄连 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 12119015 | 鲜、冷、冻或干的菊花 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119016 | 鲜、冷、冻或干的冬虫夏草 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119017 | 鲜、冷、冻或干的贝母 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119018 | 鲜、冷、冻或干的川芎 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119019 | 鲜、冷、冻或干的半夏 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119021 | 鲜、冷、冻或干的白芍 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119022 | 鲜、冷、冻或干的天麻 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119023 | 鲜、冷、冻或干的黄芪 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119024 | 鲜、冷、冻或干的大黄、籽黄 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119025 | 鲜、冷、冻或干的白术 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119026 | 鲜、冷、冻或干的地黄 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119027 | 鲜、冷、冻或干的槐米 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119028 | 鲜、冷、冻或干的杜仲 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119029 | 鲜、冷、冻或干的茯苓 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 12119031 | 鲜、冷、冻或干的枸杞 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119032 | 鲜、冷、冻或干的大海子 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119033 | 鲜、冷、冻或干的沉香 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 1.5 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119034 | 鲜、冷、冻或干的沙参 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119035 | 鲜、冷、冻或干的青蒿 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119036 | 鲜、冷、冻或干的甘草 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 12119037 | 鲜、冷、冻或干的黄芩 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 12119038 | 鲜、冷、冻或干的榅树(欧榅)花及叶 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 12119039 | 其他主要用作药料的鲜、冷、冻或干的植物 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 3 | 0 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 12119050 | 鲜、冷、冻或干的主要用作香料的植物 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 4 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 12119091 | 鲜、冷、冻或干的鱼藤根、除虫菊 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 1.5 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12119099 | 其他鲜、冷、冻或干的杀虫、杀菌用植物 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | 4.5 | 4.5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12122110 | 适合供人食用的海带 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 10 | 10 | 0 | 0 | | | | | 0 | 0 | |
| 12122120 | 适合供人食用的发菜 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 10 | 10 | 0 | 0 | | | | | 0 | 0 | |
| 12122131 | 适合供人食用的干裙带菜 | 6 | 10.5 | 0 | 5 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 12122132 | 适合供人食用的鲜裙带菜 | 6 | 10.5 | 0 | 5 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 12122139 | 适合供人食用的其他裙带菜 | 6 | 10.5 | 0 | 5 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 12122141 | 适合供人食用的干紫菜 | 6 | 10.5 | 0 | 5 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 12122142 | 适合供人食用的鲜紫菜 | 6 | 10.5 | 0 | 5 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 12122149 | 适合供人食用的其他紫菜 | 6 | 10.5 | 0 | 5 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 12122161 | 适合供人食用的干麒麟菜 | 6 | 10.5 | 0 | 5 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | | 0 | | | | | 0 | 0 | 0 |
| 12122169 | 适合供人食用的其他麒麟菜 | 6 | 10.5 | 0 | 5 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | | 0 | | | | | 0 | 0 | |
| 12122171 | 适合供人食用的干江蓠 | 6 | 10.5 | 0 | 5 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | | 0 | | | | | 0 | 0 | |
| 12122179 | 适合供人食用的其他江蓠 | 6 | 10.5 | 0 | 5 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | | 0 | | | | | 0 | 0 | |
| 12122190 | 其他适合供人食用的海草及其他藻类 | 6 | 10.5 | 0 | 5 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 12122910 | 马尾藻 | 6 | 6 | 0 | 5 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 12122990 | 其他不适合供人食用的海草及其他藻类 | 6 | 6 | 0 | 5 | 0 | 9 | 0 | | | | 0 | 7.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 12129100 | 鲜、冷、冻或干的甜菜 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 12129200 | 刺槐豆 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 10 | 10 | 0 | 0 | | | | | 0 | 0 | |
| 12129300 | 甘蔗 | 8 | 14 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 12129400 | 菊苣根 | 8 | 16 | 0 | 6 | 0 | | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 12129911 | 主要供人食用的苦杏仁 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 12129912 | 主要供人食用的甜杏仁 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 12129919 | 主要供人食用的桃(包括油桃)、梅或李的核及核仁 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 12129993 | 鲜、冷、冻或干的白瓜子 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 12129994 | 鲜、冷、冻或干的莲子 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 12129996 | 甜叶菊叶 | 12 | | 0 | 6 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 12129999 | 鲜、冷、冻或干的其他主要供人食用的其他税号未列明的果核、果仁及植物产品 | 12 | | 0 | 6 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 12130010 | 未经处理的稻草的茎、杆 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 12130090 | 其他未经处理的谷类植物茎、杆及谷壳 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 12141000 | 紫苜蓿粗粉及团粒 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 12149000 | 芜菁甘蓝、饲料甜菜等其他植物饲料 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 13012000 | 阿拉伯胶 | 6 | 10.5 | 0 | 0 | 0 | 9 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 13019010 | 胶黄耆树胶 | 6 | 10.5 | 0 | 0 | 0 | 9 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 13019020 | 乳香、没药及血竭 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 13019030 | 阿魏 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 13019040 | 松脂 | 6 | 10.5 | 0 | 0 | 0 | 9 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 13019090 | 其他天然树胶、树脂 | 6 | 10.5 | 0 | 0 | 0 | 9 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 13021100 | 鸦片液汁及浸膏 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 13021200 | 甘草液汁及浸膏 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 13021300 | 啤酒花液汁及浸膏 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 13021400 | 麻黄液汁及浸膏 | 8 | 16 | 0 | 4 | 0 | 4 | 0 | | | | 0 | 15 | 15 | 0 | 0 | | | | | 0 | 0 | |
| 13021910 | 生漆 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 13021920 | 印楝素 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 13021930 | 除虫菊或含鱼藤酮植物根茎的液汁及浸膏 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 13021940 | 银杏的液汁及浸膏 | 8 | 16 | 0 | 4 | 0 | 4 | 0 | | | | 0 | 15 | 15 | 0 | 0 | | | | | 0 | 0 | |
| 13021990 | 其他植物液汁及浸膏 | 8 | 16 | 0 | 4 | 0 | 4 | 0 | | | | 0 | 15 | 15 | 0 | 0 | | | | | 0 | 0 | |
| 13022000 | 果胶、果胶酸盐及果胶酸酯 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 13023100 | 琼脂 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 13023200 | 刺槐豆、刺槐豆子或瓜尔豆制得的胶液及增稠剂 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 10 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 13023911 | 卡拉胶 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 13023912 | 褐藻胶 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 13023919 | 其他海草及藻类制品 | 6 | 10.5 | 0 | 7.9 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 13023990 | 其他植物胶液及增稠剂 | 6 | 10.5 | 0 | 5 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 14011000 | 竹 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 14012000 | 藤 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 14019010 | 谷类植物的茎秆(麦秸除外) | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 14019020 | 芦苇 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 14019031 | 蔺草 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 14019039 | 灯芯草属的其他主要作编结用的植物材料 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 14019090 | 未列名主要用作编结用的植物材料 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 14042000 | 棉短绒 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 14049010 | 主要供染料或鞣料用的植物原料 | 0 | 0 | 0 | 1.7 | 0 | 0 | 0 | | | | 0 | 4.3 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 14049090 | 其他植物产品 | 6 | 10.5 | 0 | 0 | 0 | 9 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 15011000 | 猪油 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 15012000 | 其他猪脂肪 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 15019000 | 家禽脂肪 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 15021000 | 牛、羊油脂 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | 0 | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 15029000 | 其他牛、羊脂肪 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | 0 | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 15030000 | 未经制作的猪油硬脂、油硬脂等 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 15041000 | 鱼肝油及其分离品 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 15042000 | 其他鱼油、脂及其分离品 | 4.8 | 8.4 | 0 | 0 | 0 | 8 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 15043000 | 海生哺乳动物的油、脂及其分离品 | 5.8 | 10 | 0 | 0 | 0 | 8.6 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 15050000 | 羊毛脂及羊毛脂肪物质 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 15060000 | 其他动物油、脂及其分离品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 15071000 | 初榨豆油的分离品 | | | | | | | | | | | | | | | | | | | | | | |
| 15079000 | 精制的豆油及其分离品 | | | | | | | | | | | | | | | | | | | | | | |
| 15081000 | 初榨花生油的分离品 | | | | | | | | | | | 0 | | | 0 | | | | | | | | |
| 15089000 | 精制的花生油及其分离品 | | | | | | | | | | | 0 | | | 0 | | | | | | | | |
| 15091000 | 初榨油橄榄油及其分离品 | | 7 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 15099000 | 精制的油橄榄油及其分离品 | | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 15100000 | 其他橄榄油及其分离品 | | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 15111000 | 初榨棕榈油的分离品 | | | | | | | | | | | | | | | | | | | | | | |
| 15119010 | 精制的棕榈液油(熔点19-24度) | | | | | | | | | | | | | | | | | | | | | | |
| 15119020 | 精制的棕榈硬脂(熔点44-56度) | | | | | | | | | | | | | | | | | | | | | | |
| 15119090 | 其他精制的棕榈油及其分离品 | | | | | | | | | | | | | | | | | | | | | | |
| 15121100 | 初榨葵花油或红花油的分离品 | | | | | | | | | 0 | | 0 | | | | | | | | | | | |
| 15121900 | 精制的葵花油或红花油及其分离品 | | | | | | | | | 0 | | 0 | | | | | | | | | | | |
| 15122100 | 初榨棉子油的分离品 | | | | | | | | | 0 | | 0 | | | 0 | | | | | | | | |
| 15122900 | 精制的棉子油及其分离品 | | | | | | | | | 0 | | 0 | | | 0 | | | | | | | | |
| 15131100 | 初榨椰子油分离品 | | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | 0 | | 0 | 4.5 | 4.5 | | 0 | | | | | 0 | 0 | |
| 15131900 | 椰子油及其分离品 | | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | 0 | | 0 | 4.5 | 4.5 | | 0 | | | | | 0 | 0 | 0 |
| 15132100 | 初榨棕榈仁油或巴巴苏棕榈果油及其分离品 | | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 15132900 | 精制的棕榈仁油或巴巴苏棕榈果油及其分离品 | | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 15141100 | 初榨低芥子酸菜子油及其分离品 | | | | | | | | | | | | | | | | | | | | | | |
| 15141900 | 其他低芥子酸菜子油或芥子油及其分离品 | | | | | | | | | | | | | | | | | | | | | | |
| 15149110 | 初榨菜子油及其分离品 | | | | | | | | | | | | | | | | | | | | | | |
| 15149190 | 初榨芥子油及其分离品 | | | | | | | | | | | | | | | | | | | | | | |
| 15149900 | 其他菜子油或芥子油及其分离品 | | | | | | | | | | | | | | | | | | | | | | |
| 15151100 | 初榨亚麻子油及其分离品 | | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 15151900 | 精制的亚麻子油及其分离品 | | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 15152100 | 初榨玉米油的分离品 | | | | | | | | | 0 | | 0 | | | 0 | | 0 | 0 | | | 0 | 0 | 0 |
| 15152900 | 精制的玉米油及其分离品 | | | | | | | | | 0 | | 0 | | | 0 | | 0 | 0 | | | 0 | 0 | 0 |
| 15153000 | 蓖麻油及其分离品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 15155000 | 芝麻油及其分离品 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | 0 | | 0 | | | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 15159010 | 希蒙得木油及其分离品 | 8 | 16 | 0 | | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 15159020 | 印楝油及其分离品 | 8 | 16 | 0 | | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 15159030 | 桐油及其分离品 | 8 | 16 | 0 | | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 15159090 | 其他固定植物油、脂及其分离品 | 8 | | 0 | | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 15161000 | 氢化、酯化或反油酸化动物油、脂及其分离品,但未进一步加工的 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 15162000 | 氢化、酯化或反油酸化植物油、脂及其分离品,但未进一步加工的 | 10 | | 0 | 5 | 0 | | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 15171000 | 人造黄油,非液态 | 12 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | | | | | | | |
| 15179010 | 起酥油 | 10 | | 0 | 5 | 0 | 15 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 15179090 | 混合制成的食用油脂或制品 | | | 0 | 5 | 0 | 16.8 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 15180000 | 化学改性的动、植物油、脂及其制品;其他税号未列名的非食用油、脂或制品 | | 8.5 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 15200000 | 粗甘油,甘油水及甘油碱液 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 15211000 | 植物蜡 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 15219010 | 蜂蜡 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 15219090 | 其他虫蜡及鲸蜡 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 15220000 | 油鞣回收脂;加工处理油脂及动、植物蜡所剩残渣 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 16010010 | 用天然肠衣做外包装的香肠及类似产品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16010020 | 其他香肠及类似产品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16010030 | 用香肠制成的食品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16021000 | 肉或食用杂碎的均化食品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16022000 | 制作或保藏的动物肝 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16023100 | 制作或保藏的火鸡肉及杂碎 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16023210 | 鸡罐头 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16023291 | 鸡胸肉 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16023292 | 鸡腿肉 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16023299 | 其他鸡肉 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16023910 | 其他品目0105所列家禽肉及杂碎的罐头 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16023991 | 鸭肉 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16023999 | 经制作或保藏的其他品目0105所列家禽肉及杂碎 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16024100 | 制作或保藏的猪后腿及其肉块 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16024200 | 制作或保藏的猪前腿及其肉块 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16024910 | 其他猪肉及杂碎的罐头 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16024990 | 制作或保藏的其他猪肉、杂碎及血 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16025010 | 牛肉及牛杂碎罐头 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | 0 | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 16025090 | 其他制作或保藏的牛肉、杂碎及血 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | 0 | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 16029010 | 其他肉及杂碎罐头 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16029090 | 经制作或保藏的其他肉、杂碎及血 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 16030000 | 肉及水产品的精、汁 | 9.2 | 19.5 | 0 | 4.6 | 0 | 13.8 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 16041110 | 制作或保藏的大西洋鲑鱼,整条或切块,但未绞碎 | 4.8 | 8.4 | 0 | | 0 | | 0 | 0 | 0 | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 16041190 | 制作或保藏的其他鲑鱼,整条或切块,但未绞碎 | 4.8 | 8.4 | 0 | | 0 | | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 16041200 | 制作或保藏的鲱鱼,整条或切块,但未绞碎 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 16041300 | 制作或保藏的沙丁鱼、小沙丁鱼属、黍鲱或西鲱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 16041400 | 制作或保藏的金枪鱼、鲣鱼及狐鲣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 16041500 | 制作或保藏的鲭鱼,整条或切块,但未绞碎 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 16041600 | 制作保藏的 Anchovies(醢鱼),整条或切块,但未绞碎 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 16041700 | 制作或保藏的鳗鱼 | 4.8 | 8.4 | 0 | | 0 | 7.2 | 0 | 0 | 0 | | 0 | 9.9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 16041800 | 制作或保藏的鲨鱼翅,整条或切块,但未绞碎 | 4.8 | 8.4 | 0 | | 0 | 7.2 | 0 | 0 | 0 | | 0 | 9.9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 16041920 | 制作或保藏的罗非鱼,整条或切块,但未绞碎 | 4.8 | 8.4 | 0 | | 0 | 7.2 | 0 | 0 | 0 | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 16041931 | 制作或保藏的斑点叉尾鮰鱼 | 4.8 | 8.4 | 0 | | 0 | 7.2 | 0 | 0 | 0 | | 0 | 9.9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 16041939 | 制作或保藏的其他叉尾鮰鱼 | 4.8 | 8.4 | 0 | | 0 | 7.2 | 0 | 0 | 0 | | 0 | 9.9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 16041990 | 制作或保藏的其他鱼,整条或切块,但未绞碎 | 4.8 | 8.4 | 0 | | 0 | 7.2 | 0 | 0 | 0 | | 0 | 9.9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 16042011 | 鱼翅罐头 | | | 0 | 2.4 | 0 | 7.2 | 0 | 0 | 0 | | 0 | 9.9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 16042019 | 其他制作或保藏的鱼罐头 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | 0 | | 0 | 9.9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 16042091 | 鱼翅 | | | 0 | 2.4 | 0 | 7.2 | 0 | 0 | 0 | | 0 | 9.9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 16042099 | 其他制作或保藏的鱼 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | 0 | | 0 | 9.9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 16043100 | 鲟鱼子酱 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 16043200 | 鲟鱼子酱代用品 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 16051000 | 制作或保藏的蟹 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 16052100 | 制作或保藏的非密封包装小虾及对虾 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 16052900 | 制作或保藏的其他小虾及对虾 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 16053000 | 制作或保藏的龙虾 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 16054011 | 制作或保藏的淡水小龙虾仁 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 16054019 | 制作或保藏的带壳淡水小龙虾 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 16054090 | 制作或保藏的其他甲壳动物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 16055100 | 制作或保藏的牡蛎 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 16055200 | 制作或保藏的扇贝 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 16055300 | 制作或保藏的贻贝 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 16055400 | 制作或保藏的墨鱼及鱿鱼 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 16055500 | 制作或保藏的章鱼 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 16055610 | 制作或保藏的蛤 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 16055620 | 制作或保藏的鸟蛤及舟贝 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 16055700 | 制作或保藏的鲍鱼 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 16055800 | 制作或保藏的蜗牛及螺 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 16055900 | 制作或保藏的其他软体动物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 16056100 | 制作或保藏的海参 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 16056200 | 制作或保藏的海胆 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 16056300 | 制作或保藏的海蜇 | 6 | 10.5 | 0 | | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 16056900 | 制作或保藏的其他水生无脊椎动物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 17011200 | 未加香料或着色剂的甜菜原糖 | | | | | | | | | | | | | | | | | | | | | | |
| 17011300 | 本章子目注释二所述的甘蔗糖 | | | | | | | | | | | | | | | | | | | | | | |
| 17011400 | 其他甘蔗糖 | | | | | | | | | | | | | | | | | | | | | | |
| 17019100 | 加有香料或着色剂的糖 | | | | | | | | | | | | | | | | | | | | | | |
| 17019910 | 砂糖 | | | | | | | | | | | | | | | | | | | | | | |
| 17019920 | 绵白糖 | | | | | | | | | | | | | | | | | | | | | | |
| 17019990 | 其他精制糖 | | | | | | | | | | | | | | | | | | | | | | |
| 17021100 | 无水乳糖,按重量计含量>99% | 4 | 7 | | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 17021900 | 其他乳糖及乳糖浆 | 4 | 7 | | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 17022000 | 槭糖及槭糖浆 | 12 | 25.5 | | 6 | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | | |
| 17023000 | 低果糖含量的葡萄糖及糖浆 | 12 | | | 6 | 0 | | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | | |
| 17024000 | 中果糖含量的葡萄糖及糖浆 | 12 | | | 6 | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | | |
| 17025000 | 化学纯果糖 | 12 | | 0 | 6 | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | | |
| 17026000 | 其他果糖及糖浆 | 12 | | 0 | 6 | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | | |
| 17029000 | 其他固体糖;人造蜜;焦糖 | 12 | | 0 | 15.9 | 0 | 20.1 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 17031000 | 甘蔗糖蜜 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 17039000 | 其他糖蜜 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 17041000 | 口香糖,不论是否裹糖 | 4.8 | | 0 | 6.4 | 0 | 7.2 | 0 | 0 | 0 | | 0 | 9.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 17049000 | 其他不含可可的糖食 | 4 | 8.5 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | 0 | 8.2 | 8.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 18010000 | 生或焙炒的整颗或破碎的可可豆 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 18020000 | 可可荚、壳、皮及废料 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 18031000 | 未脱脂可可膏 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 18032000 | 全脱脂或部分脱脂的可可膏 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 18040000 | 可可油,可可脂 | 8.8 | 18.7 | 0 | 4.4 | 0 | 13.2 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 18050000 | 未加糖或其他甜物质的可可粉 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | | 0 | | | | | 0 | 0 | |
| 18061000 | 含糖或其他甜物质的可可粉 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 18062000 | 每件净重>2kg 的含可可食品 | 4 | 7 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | 0 | 7.7 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 18063100 | 其他夹心块状或条状的含可可食品 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | 0 | | 0 | 6.4 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 18063200 | 其他不夹心块状或条状含可可食品 | 4 | 8 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | 0 | 7.7 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 18069000 | 其他巧克力及含可可的食品 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | 0 | 0 | | 0 | 6.4 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 19011010 | 配方奶粉 | 6 | | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 19011090 | 其他供婴幼儿食用的零售包装食品 | 6 | | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 19012000 | 供焙烘面包糕点用的调制品及面团 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 19019000 | 其他麦精制的其他税号未列名食品 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 19021100 | 未包馅或未制作的含蛋生面食 | 6 | 10.5 | | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 19021900 | 其他未包馅或未制作的生面食 | 6 | 12 | | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 19022000 | 包馅面食 | 6 | 12 | 0 | 3 | 0 | | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 19023010 | 米粉干 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 19023020 | 粉丝 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 19023030 | 即食或快熟面条 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | 13.1 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 19023090 | 其他面食 | 6 | 12 | 0 | 3 | 0 | | 0 | 0 | 0 | | 0 | 13.1 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 19024000 | 古斯古斯面食 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 19030000 | 珍粉及淀粉制成的珍粉代用品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 19041000 | 谷物或谷物产品经膨化或烘炒制的食品 | 10 | 21.2 | 0 | 5 | 0 | 16.7 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 19042000 | 未烘炒谷物片制成的食品 | 12 | 25.5 | 0 | 14 | 0 | 6 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | | |
| 19043000 | 碾碎的干小麦 | 12 | 25.5 | 0 | 14 | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | | |
| 19049000 | 其他谷物制品 | 12 | 25.5 | 0 | 10 | 0 | 6 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | | |
| 19051000 | 黑麦脆面包片 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 19052000 | 姜饼及类似品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 19053100 | 甜饼干 | 6 | 12 | 0 | 3 | 0 | 10 | 0 | 0 | 0 | | 0 | 12.4 | 12.4 | 0 | 0 | | | | 7.5 | 0 | 0 | 0 |
| 19053200 | 华夫饼干及圣餐饼 | 6 | 12 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | | 0 | 12.4 | 7.5 | 0 | 0 | | | | 7.5 | 0 | 0 | 0 |
| 19054000 | 面包干、吐司及类似的烤面包 | 8 | 16 | | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 19059000 | 其他面包、糕点、饼干及其焙烘糕饼 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | 17.1 | 16 | 0 | 0 | | | | 10 | 0 | 0 | |
| 20011000 | 用醋或醋酸制作的黄瓜及小黄瓜 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 20019010 | 用醋制作的大蒜 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | 12.5 | 0 | 0 | |
| 20019090 | 用醋制作的其他果、菜及食用植物 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | 0 | 0 | | | | 12.5 | 0 | 0 | |
| 20021010 | 非用醋制作的整个或切片番茄罐头 | 7.6 | 15.2 | 0 | 3.8 | 0 | 11.4 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20021090 | 非用醋制作的其他整个或切片番茄 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20029011 | 重量不超过5kg的番茄酱罐头 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20029019 | 重量大于5kg的番茄酱罐头 | 8 | 14 | 0 | 0 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20029090 | 非用醋制作的绞碎番茄 | 7.2 | 14.4 | 0 | 0 | 0 | 10.8 | 0 | | 0 | | 0 | | 14.4 | 0 | 0 | | | | | 0 | 0 | |
| 20031011 | 伞菌属小白蘑菇罐头 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20031019 | 其他非用醋制作的伞菌属蘑菇罐头 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20031090 | 非用醋制作的其他伞菌属蘑菇 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20039010 | 其他蘑菇及块菌罐头 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20039090 | 其他蘑菇及块菌 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20041000 | 非用醋制作的冷冻马铃薯 | 5.2 | 9.1 | | 2.6 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 20049000 | 非用醋制作的其他冷冻蔬菜 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20051000 | 非用醋制作的未冷冻均化蔬菜 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20052000 | 非用醋制作的未冷冻马铃薯 | 6 | 10.5 | | 3 | 0 | 9 | 0 | 0 | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 20054000 | 非用醋制作的未冷冻豌豆 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20055111 | 非用醋或醋酸制作或保藏的未冷冻的赤豆馅罐头 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20055119 | 非用醋或醋酸制作或保藏的未冷冻的其他脱荚豇豆及菜豆罐头 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20055191 | 非用醋或醋酸制作或保藏的未冷冻的赤豆馅,不包括罐头 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20055199 | 非用醋或醋酸制作或保藏的未冷冻的其他脱荚豇豆及菜豆 | 10 | 21.2 | | 5 | 0 | 15 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20055910 | 非用醋制作的其他豇豆及菜豆罐头 | 10 | 17.5 | | 5 | 0 | 15 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20055990 | 非用醋制作的其他豇豆及菜豆 | 10 | 17.5 | | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20056010 | 非用醋制作的芦笋罐头 | 10 | 17.5 | | 5 | 0 | 15 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20056090 | 非用醋制作的其他芦笋 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20057000 | 非用醋制作的未冷冻油橄榄 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 20058000 | 非用醋制作的未冷冻甜玉米 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 20059110 | 非用醋制作或保藏的竹笋罐头 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20059190 | 非用醋制作或保藏的未冷冻的其他竹笋 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20059920 | 蚕豆罐头 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20059940 | 榨菜 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20059950 | 咸蕨菜 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20059960 | 咸荞头 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20059991 | 其他蔬菜及什锦蔬菜罐头 | 10 | 21.2 | 0 | 0 | 0 | 15 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20059999 | 非用醋制作的其他蔬菜及什锦蔬菜 | 10 | 21.2 | 0 | 0 | 0 | 16.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20060010 | 蜜枣 | 12 | 25.5 | 0 | 6 | 0 | | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | 0 | | 0 | 0 | 0 |
| 20060020 | 糖渍制橄榄 | 12 | 25.5 | 0 | 15.9 | 0 | | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | 0 | | 0 | 0 | 0 |
| 20060090 | 其他糖渍蔬菜、水果、坚果、果皮 | 12 | 25.5 | 0 | 15.9 | 0 | 0 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | 0 | | 0 | 0 | 0 |
| 20071000 | 烹煮制成的果子均化食品 | 12 | 25.5 | 0 | 15.9 | 0 | 6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | | |
| 20079100 | 烹煮制成的柑桔属水果 | 12 | 25.5 | 0 | 6 | 0 | 0 | 0 | | 0 | | 0 | | | 0 | 0 | | | 0 | | 0 | 0 | 0 |
| 20079910 | 烹煮制成的其他果酱、果冻罐头 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | 2.5 | 0 | 0 | 0 |
| 20079990 | 烹煮制成的其他果酱、果冻 | 0 | 0 | 0 | 1 | 2.7 | 1 | 0 | | 0 | | 0 | | 0 | | 0 | | | | 2.5 | 0 | 0 | 0 |
| 20081110 | 花生米罐头 | 12 | 25.5 | 0 | | 0 | | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | | |
| 20081120 | 烘焙花生 | 12 | 25.5 | 0 | | 0 | | 0 | 0 | 0 | | 0 | | | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 20081130 | 花生酱 | 12 | 25.5 | 0 | | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | | |
| 20081190 | 其他非用醋制作的花生 | 12 | 25.5 | 0 | | 0 | | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | | |
| 20081910 | 核桃仁罐头 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | 10 | 10 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 20081920 | 其他果仁罐头 | 5.2 | 9.1 | 0 | 2.6 | 0 | 7.8 | 0 | 0 | 0 | | 0 | 6.5 | 5 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 20081991 | 栗仁 | 4 | 7 | 0 | 2 | 0 | 6.7 | 0 | 0 | 0 | | 0 | 5 | 5 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 20081992 | 用其他方法制作或保藏的芝麻 | 4 | 7 | | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 5 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 20081999 | 其他坚果及子仁 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | 0 | 5 | 5 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 20082010 | 菠萝罐头 | 6 | 10.5 | 0 | 3 | 8 | 9 | 0 | | 0 | | | | | | 0 | 0 | | | | 0 | 0 | 0 |
| 20082090 | 非用醋制作的其他菠萝 | 6 | 10.5 | 0 | 3 | 8 | 9 | 0 | | | | | | | | 0 | 0 | | | | 0 | 0 | 0 |
| 20083010 | 柑桔属水果罐头 | 8 | 16 | 0 | 0 | 10.7 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 20083090 | 非用醋制作的其他柑桔属水果 | 8 | 17 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 20084010 | 梨罐头 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 20084090 | 非用醋制作的其他梨 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 20085000 | 非用醋制作的杏 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20086010 | 用其他方法制作或保藏的樱桃罐头 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 20086090 | 用其他方法制作或保藏的其他樱桃 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20087010 | 桃罐头 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 20087090 | 非用醋制作的其他桃 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 20088000 | 非用醋制作的草莓 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 20089100 | 非用醋制作的棕榈芯 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 20089300 | 用其他方法制作或保藏的蔓越橘 | 6 | 10.5 | 0 | 3 | 0 | 3 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 20089700 | 用其他方法制作或保藏的什锦果实 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 20089910 | 荔枝罐头 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20089920 | 龙眼罐头 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | | | | | 0 | | 0 | | | 0 | 0 | 0 |
| 20089931 | 调味紫菜 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 20089932 | 盐渍海带 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | | 0 | | 0 | | | 0 | 0 | 0 |
| 20089933 | 盐渍裙带菜 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | | 0 | | 0 | | | 0 | 0 | 0 |
| 20089939 | 其他海草及藻类制品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | | 0 | | 0 | | | 0 | 0 | 0 |
| 20089940 | 清水荸荠(马蹄)罐头 | 10 | 17.5 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20089990 | 未列名制作或保藏的水果、坚果 | 6 | 10.5 | 0 | 3 | 0 | 3 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 20091100 | 冷冻的橙汁 | 4.7 | 3 | 0 | 1.5 | 0 | 1.5 | 0 | 0 | 0 | | 0 | | 5 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 20091200 | 非冷冻的,白利糖度值不超过20的橙汁 | 18.8 | 25.5 | 0 | 6 | | 0 | 0 | 0 | 0 | | 0 | | | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 20091900 | 其他橙汁 | 18.8 | 25.5 | 0 | 6 | | | 0 | | 0 | | 0 | | | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 20092100 | 白利糖度值不超过20的葡萄柚(包括柚)汁 | 6 | 10.5 | 0 | 0 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 20092900 | 其他葡萄柚(包括柚)汁 | 6 | 10.5 | 0 | 0 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 20093110 | 白利糖度不超过20的柠檬汁 | 7.2 | 14.4 | 0 | 3.6 | 0 | 10.8 | 0 | 0 | 0 | | 0 | 16.8 | 14.4 | 0 | 0 | | 0 | | 9 | 0 | 0 | 0 |
| 20093190 | 其他未混合的白利糖度值不超过20的桔汁属水果汁 | 7.2 | 14.4 | 0 | 3.6 | 0 | 10.8 | 0 | 0 | 0 | | 0 | 16.8 | 14.4 | 0 | 0 | | 0 | | 9 | 0 | 0 | 0 |
| 20093910 | 白利糖度超过20的柠檬汁 | 7.2 | 14.4 | 0 | 0 | 0 | 10.8 | 0 | | 0 | | 0 | 16.8 | 14.4 | 0 | 0 | | 0 | | 9 | 0 | 0 | 0 |
| 20093990 | 其他未混合的柑桔属水果汁,白利糖度值不超过20 | 7.2 | 14.4 | 0 | 0 | 0 | 10.8 | 0 | | 0 | | 0 | 16.8 | 14.4 | 0 | 0 | | 0 | | 9 | 0 | 0 | 0 |
| 20094100 | 白利糖度值不超过20的菠萝汁 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 20094900 | 其他菠萝汁 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | | | | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 20095000 | 番茄汁 | 12 | 25.5 | 0 | 6 | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 | | | 15 | 0 | 0 | 0 |
| 20096100 | 白利糖度值不超过30的的葡萄汁,包括酿酒葡萄汁 | 8 | 16 | 0 | 6.7 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20096900 | 葡萄汁,包括酿酒葡萄汁 | 8 | 16 | 0 | 6.7 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20097100 | 白利糖度值不超过20的苹果汁 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20097900 | 其他苹果汁 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 20098100 | 蔓越橘汁 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | 10 | 10 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 20098912 | 芒果汁 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | 17.4 | 16 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 20098913 | 西番莲果汁 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | 17.4 | 16 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 20098914 | 番石榴果汁 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | 17.4 | 16 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 20098915 | 梨汁 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | 10 | 10 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 20098919 | 其他未混合的水果汁 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | 10 | 10 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 20098920 | 其他未混合蔬菜汁 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | 10 | 10 | 0 | 0 | | | 0 | | 0 | 0 | 0 |
| 20099010 | 混合水果汁 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | | 0 | 17.4 | 16 | 0 | 0 | 0 | 0 | | 10 | 0 | 0 | 0 |
| 20099090 | 混合蔬菜汁、水果与蔬菜的混合汁 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | 0 | 0 | | 10 | 0 | 0 | 0 |
| 21011100 | 咖啡浓缩精汁 | 6.8 | 13.6 | 0 | | 0 | | 0 | 0 | 0 | | 0 | | 13.6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 21011200 | 以咖啡浓缩精汁或咖啡为基本成分的制品 | 12 | 25.5 | 0 | | 0 | | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | | |
| 21012000 | 茶、马黛茶浓缩精汁及其制品 | 12.8 | | 0 | 6.4 | 0 | 6.4 | 0 | 0 | 0 | | 0 | 16 | 16 | 0 | 0 | | | | | 0 | 0 | |
| 21013000 | 烘焙咖啡代用品及其浓缩精汁 | 12.8 | 27.2 | | | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 21021000 | 活性酵母 | 10 | 21.2 | 0 | 5 | 0 | 5 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 21022000 | 非活性酵母;已死的其他单细胞微生物 | 10 | 21.2 | 0 | 5 | 0 | 5 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 21023000 | 发酵粉 | 10 | 21.2 | 0 | 5 | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 21031000 | 酱油 | 11.2 | 23.8 | 0 | 5.6 | 0 | 16.8 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 21032000 | 番茄沙司及其他番茄调味汁 | 6 | 10.5 | | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 21033000 | 芥子粉及其调味品 | 6 | 10.5 | | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 21039010 | 味精 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | 0 | 0 | | 0 | 18.2 | 18.2 | 0 | 0 | | | | | 0 | 0 | |
| 21039020 | 别特油(Aromatic bitters) | 8.4 | 17.8 | 0 | 11.1 | 0 | 12.6 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 21039090 | 其他调味品 | 8.4 | 17.8 | 0 | 7 | 0 | 14 | 0 | 0 | 0 | | 0 | 18.4 | 18.4 | 0 | 0 | | | | | 0 | 0 | 0 |
| 21041000 | 汤料及其制品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 21042000 | 均化混合食品 | 12.8 | 27.2 | | 6.4 | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 21050000 | 冰淇淋及其他冰制食品不论是否含可可 | 7.6 | | 0 | 3.8 | 0 | 0 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 21061000 | 浓缩蛋白质及人造蛋白物质 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 21069010 | 制造碳酸饮料的浓缩物 | 14 | 29.7 | 0 | 7 | 0 | | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 21069020 | 制造饮料用的复合酒精制品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 21069030 | 蜂王浆制剂 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 21069040 | 椰子汁 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | | 9 | 9 | | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 21069050 | 海豹油胶囊 | 8 | 19 | 0 | 4 | 0 | 13.3 | 0 | 0 | 0 | | 0 | 18.4 | 18.4 | 0 | 0 | | | | | 0 | 0 | |
| 21069090 | 其他税号未列名的食品 | 8 | 19 | 0 | 4 | 0 | 13.3 | 0 | 0 | 0 | | 0 | 18.4 | 18.4 | 0 | 0 | | | | | 0 | 0 | |
| 22011010 | 未加糖及未加味的矿泉水 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 22011020 | 未加糖及未加味的汽水 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 22019011 | 已包装袋天然水 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | | | |
| 22019019 | 未包装的天然水 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | | | |
| 22019090 | 其他水、冰及雪 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 22021000 | 加味、加糖或其他甜物质的水 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 22029100 | 无醇啤酒 | 14 | 29.7 | 0 | 7 | 0 | 23.3 | 0 | 0 | 0 | | 0 | 29.5 | 29.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 22029900 | 其他无酒精饮料 | 14 | 29.7 | 0 | 7 | 0 | 23.3 | 0 | 0 | 0 | | 0 | 29.5 | 29.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 22030000 | 麦芽酿造的啤酒 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 22041000 | 葡萄汽酒 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 22042100 | 小包装的鲜葡萄酿造的酒 | 5.6 | 9.8 | 0 | 6.5 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 22042200 | 装入2升以上但不超过10升容器的鲜葡萄酿造的酒 | 8 | 16 | 0 | 9.3 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 22042900 | 其他包装的鲜葡萄酿造的酒 | 8 | 16 | 0 | 9.3 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 22043000 | 其他酿酒葡萄汁 | 12 | 25.5 | 0 | 10 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | | | |
| 22051000 | 小包装的味美思酒及类似酒 | 26 | 55.2 | | 21.7 | 0 | | 0 | 0 | | | 0 | | | 0 | 0 | | | | | | | |
| 22059000 | 其他包装的味美思酒及类似酒 | 26 | 55.2 | | 21.7 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | | | |
| 22060010 | 黄酒 | 16 | 34 | 0 | 8.9 | 0 | | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 22060090 | 其他发酵饮料 | 16 | 34 | 0 | 8.9 | 0 | | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 22071000 | 浓度≥80%的未改性乙醇 | 16 | 34 | 0 | 8 | 0 | | 0 | | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 22072000 | 任何浓度的改性乙醇及其他酒精 | 12 | 25.5 | 0 | 0 | 0 | | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 22082000 | 蒸馏葡萄酒制得的烈性酒 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 22083000 | 威士忌酒 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 22084000 | 朗姆酒及蒸馏已发酵甘蔗产品制得的其他烈性酒 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 22085000 | 杜松子酒 | 4 | 7 | | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 22086000 | 伏特加酒 | 4 | 7 | | 0 | 0 | 2 | 0 | | | | 0 | 8.8 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 22087000 | 利口酒及柯迪尔酒 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | 8.8 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 22089010 | 龙舌兰酒 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.8 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 22089020 | 白酒 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | 8.8 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 22089090 | 其他蒸馏酒及酒精饮料 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | 8.8 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 22090000 | 醋及醋酸制得的醋代用品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 23011011 | 含牛羊成分的肉骨粉 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23011019 | 其他动物的肉骨粉 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23011020 | 油渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23011090 | 其他不适于供人食用的肉渣粉 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23012010 | 饲料用鱼粉 | 0 | 0 | 0 | 0 | 0.6 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23012090 | 其他不适于供人食用的水产品渣粉 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23021000 | 玉米糠、麸及其他残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23023000 | 小麦糠、麸及其他残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23024000 | 其他谷物糠、麸及其他残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23025000 | 豆类植物糠、麸及其他残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23031000 | 制造淀粉过程中的残渣及类似品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23032000 | 甜菜渣、甘蔗渣及制糖过程中的其他残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23033000 | 酿造及蒸馏过程中的糟粕及残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23040010 | 提炼豆油所得的油渣饼(豆饼) | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23040090 | 提炼豆油所得的其他固体残渣 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23050000 | 花生饼及类似油渣 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23061000 | 棉子油渣饼及固体残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23062000 | 亚麻子油渣饼及固体残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 23063000 | 葵花子油渣饼及固体残渣 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23064100 | 低芥子酸的油菜子油渣饼及固体残渣 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 23064900 | 油菜子油渣饼及固体残渣 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 23065000 | 椰子或干椰肉油渣饼及固体残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.5 | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 23066000 | 油棕果或油棕仁油渣饼及固体残渣 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | 0 |
| 23069000 | 其他油渣饼及固体残渣 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 23070000 | 葡萄酒渣、粗酒石 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23080000 | 动物饲料用其他植物产品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 23091010 | 零售包装的狗食或猫食罐头 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 23091090 | 零售包装的其他狗食或猫食 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 23099010 | 制成的饲料添加剂 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 23099090 | 其他配制的动物饲料 | 2.6 | 4.5 | 0 | 1.3 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 3.3 | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 24011010 | 未去梗的烤烟 | | | | | | | 0 | | | | | 9.4 | 9.4 | | 0 | | | | | | | |
| 24011090 | 其他未去梗的烟草 | | | | | | | 0 | | | | | | | | 0 | | | | | | | |
| 24012010 | 部分或全部去梗的烤烟 | | | | | | | 0 | | | | | | | | 0 | | | | | | | |
| 24012090 | 部分或全部去梗的其他烟草 | | | | | | | 0 | | | | | | | | 0 | | | | | | | |
| 24013000 | 烟草废料 | | | | 2 | | | 0 | | | | | | | | 0 | | | | | 0 | 0 | 0 |
| 24021000 | 烟草制的雪茄烟 | | | | | | | 0 | | | | | | | | 0 | | | | | | | |
| 24022000 | 烟草制的卷烟 | | | | | | | 0 | | | | | | | | 0 | | | | | | | |
| 24029000 | 烟草代用品制的雪茄烟及卷烟 | | | | | | | 0 | | | | | | | | 0 | | | | | | | |
| 24031100 | 本章子目注释所述的水烟料 | | | | | | | 0 | | | | 50 | 50 | 50 | | 0 | | | | | | | |
| 24031900 | 其他供吸用的烟草 | | | | | | | 0 | | | | 50 | 50 | 50 | | 0 | | | | | | | |
| 24039100 | “均化”或“再造”烟草 | | | | | | | 0 | | | | 50 | | | | 0 | | | | | | | |
| 24039900 | 其他烟草及烟草代用品的制品;烟草精汁 | | | | | | | 0 | | | | 50 | | | | 0 | | | | | | | |
| 25010011 | 食用盐 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 25010019 | 其他盐 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 25010020 | 纯氯化钠 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 25010030 | 海水 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 25020000 | 未焙烧的黄铁矿 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25030000 | 硫磺,但升华硫磺、沉淀硫磺及胶态硫磺除外 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 25041010 | 鳞片状天然石墨 | 0 | 0 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25041091 | 球化石墨 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25041099 | 其他粉末状天然石墨 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25049000 | 其他天然石墨 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25051000 | 硅砂及石英砂,不论是否着色 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25059000 | 其他天然砂,不论是否着色 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25061000 | 石英 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25062000 | 石英岩,不论是否切割成矩形板、块 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25070010 | 不论是否煅烧的高岭土 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25070090 | 不论是否煅烧的类似土 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25081000 | 膨润土,不论是否煅烧 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25083000 | 耐火粘土,不论是否煅烧 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25084000 | 其他粘土,不论是否煅烧 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25085000 | 红柱石,蓝晶石及硅线石,不论是否煅烧 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25086000 | 富铝红柱石 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25087000 | 火泥及第纳斯土 | 0 | 0 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25090000 | 白垩 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25101010 | 未碾磨磷灰石 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25101090 | 未碾磨天然磷酸钙、天然磷酸铝钙及磷酸盐白垩,磷灰石除外 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25102010 | 已碾磨磷灰石 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25102090 | 已碾磨天然磷酸钙、天然磷酸铝钙及磷酸盐白垩,磷灰石除外 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25111000 | 天然硫酸钡(重晶石) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 25112000 | 天然碳酸钡(毒重石),不论是否煅烧 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 25120010 | 硅藻土 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25120090 | 其他硅质化石粗粉及类似的硅质土 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25131000 | 浮石 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25132000 | 刚玉岩、天然刚玉砂、天然石榴石及其他天然磨料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25140000 | 板岩,不论是否粗加修整或切割成矩形板块 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25151100 | 原状或粗加修整大理石及石灰华 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25151200 | 矩形大理石及石灰华 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25152000 | 其他石灰质碑用或建筑用石;蜡石,不论是否粗加修整或切割成矩形板块 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25161100 | 原状或粗加修整的花岗岩 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25161200 | 矩形或正方形的花岗岩 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25162000 | 砂岩,不论是否粗加修整或切割成矩形板块 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.1 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25169000 | 其他碑用或建筑用石,不论是否粗加修整或切割成矩形板块 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.1 | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 25171000 | 通常做混凝土粒料、铺路、铁道路基或其他路基用的卵石、砾石及碎石,圆石子及燧石,不论是否热处理 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25172000 | 矿渣、浮渣及类似的工业残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25173000 | 沥青碎石 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25174100 | 大理石碎粒、碎屑及粉末,不论是否热处理 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25174900 | 税目2515及2616所列各种石料的碎粒、碎屑及粉末,大理石的除外,不论是否热处理 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25181000 | 未煅烧或烧结的白云石,不论是否粗加修整或切割成矩形板块 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25182000 | 已煅烧或烧结的白云石,不论是否粗加修整或切割成矩形板块 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25183000 | 夯混白云石 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25191000 | 天然碳酸镁(菱镁矿) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25199010 | 熔凝镁氧矿 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25199020 | 烧结镁氧矿(重烧镁) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25199030 | 碱烧镁(轻烧镁) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25199091 | 化学纯氧化镁 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25199099 | 非纯氧化镁 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25201000 | 生石膏;硬石膏 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 25202010 | 牙科用熟石膏,不论是否着色及带有少量促凝剂或缓凝剂 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 25202090 | 其他熟石膏,不论是否着色及带有少量促凝剂或缓凝剂 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 25210000 | 石灰石助熔剂;通常用于制造石灰或水泥的石灰石及其他钙质石 | 0 | 0 | 1.7 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25221000 | 生石灰 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25222000 | 熟石灰 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25223000 | 水硬石灰 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25231000 | 水泥熟料,不论是否着色 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 25232100 | 白水泥,不论是否人工着色 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | 0 | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25232900 | 其他硅酸盐水泥,不论是否着色 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 25233000 | 矾土水泥,不论是否着色 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 25239000 | 其他水凝水泥,不论是否着色 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 25241000 | 青石棉 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 25249010 | 其他长纤维石棉 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 25249090 | 其他石棉 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 25251000 | 原状云母及劈开的云母片 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25252000 | 云母粉 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25253000 | 云母废料 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25261010 | 未破碎及未研粉的天然冻石,不论是否粗加修整或切割成矩形板块 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25261020 | 未破碎及未研粉的滑石,不论是否粗加修整或切割成矩形板块 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25262010 | 已破碎或已研粉的天然冻石 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25262020 | 已破碎或已研粉的天然滑石 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25280010 | 天然硼砂及其精矿,不论是否煅烧 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25280090 | 硼酸盐(硼砂除外),不论是否煅烧;天然粗硼酸,含硼酸干重不超85% | 0 | 0 | 0 | 1 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25291000 | 长石 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25292100 | 按重量计氟化钙含量≤97%的萤石 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25292200 | 按重量计氟化钙含量>97%的萤石 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25293000 | 白榴石;霞石及霞石正长岩 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25301010 | 未膨胀的绿泥石 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25301020 | 未膨胀的蛭石及珍珠岩 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25302000 | 硫镁矾矿及泻盐矿(天然硫酸镁) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25309010 | 矿物性药材 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25309020 | 稀土金属矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 25309091 | 硅灰石 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 25309099 | 其他矿产品 | 0 | 0 | | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 26011110 | 平均粒径小于0.8毫米的未煅烧铁矿砂及其精矿;但焙烧黄铁矿除外 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 26011120 | 平均粒径不小于0.8毫米,但不大于6.3毫米的未煅烧铁矿砂及其精矿;但焙烧黄铁矿除外 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26011190 | 平均粒径大于6.3毫米的未烧结铁矿砂及其精矿,但焙烧黄铁矿除外 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26011200 | 已烧结铁矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26012000 | 焙烧黄铁矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26020000 | 锰矿砂及其精矿,包括以干重计含锰量在20%及以上的锰铁砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26030000 | 铜矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26040000 | 镍矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26050000 | 钴矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26060000 | 铝矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26070000 | 铅矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26080000 | 锌矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26090000 | 锡矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26100000 | 铬矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26110000 | 钨矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26121000 | 铀矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26122000 | 钍矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26131000 | 已焙烧钼矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26139000 | 其他钼矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26140000 | 钛矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26151000 | 锆矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26159010 | 水合钽铌原料(钽铌富集物) | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26159090 | 其他铌钽钒矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26161000 | 银矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26169000 | 其他贵金属矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26171010 | 生锑(锑精矿,选矿产品) | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26171090 | 其他锑矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26179010 | 朱砂(辰砂) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 26179090 | 其他矿砂及其精矿 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 26180010 | 冶炼钢铁产生的锰渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 26180090 | 冶炼钢铁产生的其他粒状熔渣(熔渣砂) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 26190000 | 冶炼钢铁产生的熔渣、浮渣、氧化皮及其他废料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 26201100 | 含硬锌的矿灰及残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 26201900 | 含其他锌的矿灰及残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 26202100 | 含铅汽油的淤渣及含铅抗震化合物的淤渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 26202900 | 其他主要含铅的矿灰及残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 26203000 | 主要含铜的矿灰及残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 26204000 | 主要含铝的矿灰及残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 26206000 | 含砷、汞、铊及其混合物,用于提取或生产砷、汞、铊及其化合物的矿灰及残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 26209100 | 含锑、铍、镉、铬及其混合物的矿灰及残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 26209910 | 主要含钨的矿灰及残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 26209990 | 含其他金属及化合物的矿灰及残渣 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 26211000 | 焚化城市垃圾所产生的灰、渣 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 26219000 | 其他矿渣及矿灰 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 27011100 | 未制成型的无烟煤,不论是否粉化 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 27011210 | 未制成型的炼焦烟煤,不论是否粉化 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 27011290 | 未制成型的其他烟煤,不论是否粉化 | 0 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 27011900 | 未制成型的其他煤,不论是否粉化 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 27012000 | 煤砖、煤球及类似用煤制固体燃料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 27021000 | 褐煤 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 27022000 | 制成型的褐煤 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 27030000 | 泥煤(包括肥料用泥煤) 不论是否成型 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 27040010 | 煤制焦炭及半焦炭不论是否成型 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | |
| 27040090 | 甑炭 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 27050000 | 煤气、水煤气、炉煤气及类似气体，石油气及其他烃类气除外 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 27060000 | 从煤、褐煤、或泥煤蒸馏所得的焦油及矿物焦油，不论是否脱水或部分蒸馏，包括再造焦油 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 27071000 | 粗苯 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27072000 | 粗甲苯 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27073000 | 粗二甲苯 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27074000 | 萘 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27075000 | 其他芳烃混合物，温度在250℃时蒸馏出的芳烃含量以体积计（包括损耗）在65%及以上（以美国标准实验法D86为准） | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27079100 | 杂酚油 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27079910 | 酚 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27079990 | 蒸馏煤焦油所得的其他产品；芳族成分重量超过非芳族成分的类似产品 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27081000 | 从煤焦油或其他矿物焦油所得的沥青 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 27082000 | 从煤焦油或其他矿物焦油所得的沥青焦 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 27090000 | 石油原油及从沥青矿物提取的原油 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 27101210 | 车用汽油及航空汽油 | 0 | 4 | 0 | | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 27101220 | 石脑油 | 2.4 | 4.8 | 0 | | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 27101230 | 橡胶溶剂油、油漆溶剂油、抽提溶剂油 | 2.4 | 4.8 | 0 | | 0 | 1.2 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 27101291 | 壬烯 | 3.6 | 7.2 | 0 | | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 27101299 | 其他轻油馏分产品 | 3.6 | 7.2 | 0 | | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 27101911 | 航空煤油 | 3.6 | 0 | 0 | 0 | 0 | 1.8 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 27101912 | 灯用煤油 | 3.6 | 7.2 | 0 | 1.8 | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 27101919 | 其他煤油馏分产品 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 27101922 | 5-7号燃料油 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 27101923 | 柴油 | 2.4 | 4.8 | 0 | 1.2 | 0 | 1.2 | 0 | | | | | | | | 0 | | | | | | | |
| 27101929 | 其他柴油及其他燃料油 | 2.4 | 4.8 | 0 | 1.2 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | | |
| 27101991 | 润滑油 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | 0 | 0 | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 27101992 | 润滑脂 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | |
| 27101993 | 润滑油基础油 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 27101994 | 液体石蜡和重质液体石蜡 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | 0 | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | |
| 27101999 | 其他重油及重油制品 | 2.4 | 5.1 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 27102000 | 石油及从沥青矿物提取的油类以及以上述油为基本成分（按重量计不低于70%）的其他税目未列名制品，含有生物柴油，但废油除外 | 2.4 | 4.8 | 0 | | 0 | 0 | 0 | | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 27109100 | 含多氯联苯（PCBs）、多氯三联苯（PCTs）或多溴联苯（PBBs）的废油 | 2.4 | | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 27109900 | 其他废油 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 27111100 | 液化天然气 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 27111200 | 液化丙烷 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 27111310 | 直接灌注香烟打火机及类似打火器用，其包装容器的容积超过300立方厘米的液化丁烷 | 4.4 | 7.7 | 0 | 0 | 0 | 6.6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 27111390 | 其他液化丁烷 | 0 | 3.5 | 0 | 1 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | | |
| 27111400 | 液化的乙烯、丙烯、丁烯及丁二烯 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 27111910 | 直接灌注香烟打火机及类似打火器用，其包装容器的容积超过300立方厘米的其他液化燃料 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | |
| 27111990 | 其他液化石油气及烃类气 | 0 | 1.2 | 0 | 0.6 | 0 | 0 | 0 | | | | 0 | 2.1 | 0 | | 0 | | | | | 0 | | |
| 27112100 | 气态天然气 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 27112900 | 其他气态石油气及烃类气 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 27121000 | 凡士林 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27122000 | 石蜡，不论是否着色，按重量计含油小于0.75% | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27129010 | 微晶石蜡，不论是否着色 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27129090 | 其他矿物蜡及用合成纤维或其他方法制得的类似产品，不论是否着色 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 27131110 | 硫的重量百分比小于3%的未煅烧石油焦 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 27131190 | 未煅烧石油焦 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 27131210 | 硫的重量百分比小于0.8%的已煅烧石油焦 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 27131290 | 已煅烧石油焦 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 27132000 | 石油沥青 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27139000 | 其他石油或从沥青矿物提取油类的残渣 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27141000 | 沥青页岩、油页岩及焦油砂 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27149010 | 天然沥青(地沥青) | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27149020 | 乳化沥青 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 27149090 | 沥青岩 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 27150000 | 以天然沥青(地沥青)、石油沥青、矿物焦油或矿物焦油沥青为基本成分的沥青混合物 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 27160000 | 电力 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 28011000 | 氯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28012000 | 碘 | 0 | 2.2 | 0 | | 0 | 1.1 | 0 | | | | 0 | | 5 | | | | | | | 0 | 0 | |
| 28013010 | 氟 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28013020 | 溴 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28020000 | 升华、沉淀、胶态硫磺 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28030000 | 碳(碳黑及其他税号未列名的其他形状的碳) | 0 | 4.4 | | 0 | 0 | 1.1 | 0 | 0 | | 0 | 0 | 4.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28041000 | 氢 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28042100 | 氩 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28042900 | 其他稀有气体 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28043000 | 氮 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28044000 | 氧 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28045000 | 硼、碲 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28046117 | 电子工业用直径≥30cm单晶硅棒 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28046119 | 电子工业用7.5≤直径<30cm单晶硅棒 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28046120 | 电子工业用直径<7.5cm单晶硅棒 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28046190 | 其他含硅量≥99.99%的硅 | 0 | 3.2 | 0 | 0 | 0 | 0.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28046900 | 其他含硅量<99.99%的硅 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28047010 | 黄磷(白磷) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28047090 | 其他磷 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28048000 | 砷 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28049010 | 经掺杂用于电子工业的硒晶体棒 | 0 | 0 | 0 | 0.8 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28049090 | 其他硒 | 0 | 0 | 0 | 3.1 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28051100 | 钠 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28051200 | 钙 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28051910 | 锂 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28051990 | 其他碱金属及碱土金属 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28053011 | 钕 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28053012 | 镝 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28053013 | 铽 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28053014 | 镧 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28053015 | 铈 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28053016 | 镨 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28053017 | 钇 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28053019 | 其他未相互混合或熔合的稀土金属、钪及钇 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28053021 | 已相互混合或熔合的稀土金属、钪及钇,电池级 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28053029 | 其他已相互混合或熔合的稀土金属、钪及钇 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28054000 | 汞 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28061000 | 氯化氢(盐酸) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28062000 | 氯磺酸 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28070000 | 硫酸、发烟硫酸 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28080000 | 硝酸及磺硝酸 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28091000 | 五氧化二磷 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28092011 | 食品级磷酸 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28092019 | 其他磷酸及偏磷酸、焦磷酸 | 0 | 0.7 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28092090 | 其他多磷酸 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28100010 | 硼的氧化物 | 0 | 2.2 | 0 | 1.1 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28100020 | 硼酸 | 0 | 2.2 | 0 | 1.1 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 28111100 | 氟化氢(氢氟酸) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28111200 | 氢氰酸 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28111920 | 硒化氢 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28111990 | 其他无机酸 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28112100 | 二氧化碳 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28112210 | 硅胶 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28112290 | 其他二氧化硅 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28112900 | 其他非金属无机氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28121100 | 碳酰二氯(光气) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28121200 | 氧氯化磷(磷酰氯;三氯氧磷) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28121300 | 三氯化磷 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28121400 | 五氯化磷 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28121500 | 一氯化硫(氯化硫) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28121600 | 二氯化硫 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28121700 | 亚硫酰氯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28121900 | 其他非金属氯化物及氯氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28129011 | 三氟化氮 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28129019 | 其他氟化物及氟氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28129090 | 其他非金属卤化物及卤氧化物 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28131000 | 二硫化碳 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28139000 | 其他非金属硫化物,商品三硫化二磷 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28141000 | 氨 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28142000 | 氨水 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28151100 | 固体氢氧化钠 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | | 7 | 7 | | 0 | | | | | 0 | 0 | 0 |
| 28151200 | 氢氧化钠水溶液及液体烧碱 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | | 5.6 | 5.6 | | 0 | | | | | 0 | 0 | 0 |
| 28152000 | 氢氧化钾(苛性钾) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28153000 | 过氧化钠及过氧化钾 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28161000 | 氢氧化镁及过氧化镁 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28164000 | 锶或钡的氧化物、氢氧化物及过氧化物 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28170010 | 氧化锌 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28170090 | 过氧化锌 | 0 | 2.2 | 0 | 1.1 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28181010 | 棕刚玉 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28181090 | 其他人造刚玉,不论是否已有化学定义 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28182000 | 氧化铝,但人造刚玉除外 | 0 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 28183000 | 氢氧化铝 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28191000 | 三氧化铬 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28199000 | 其他铬的氧化物及氢氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28201000 | 二氧化锰 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28209000 | 其他锰的氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28211000 | 铁的氧化物及氢氧化物 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28212000 | 土色料 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28220010 | 四氧化三钴 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28220090 | 其他钴的氧化物及氢氧化物;商品氧化钴 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28230000 | 钛的氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28241000 | 一氧化铅(铅黄、黄丹) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28249010 | 铅丹及铅橙 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28249090 | 其他铅的氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28251010 | 水合肼 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28251020 | 硫酸羟胺 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28251090 | 其他肼、胲及其无机盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28252010 | 氢氧化锂 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28252090 | 锂的氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28253010 | 五氧化二钒 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28253090 | 其他钒的氧化物及氢氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28254000 | 镍的氧化物及氢氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28255000 | 铜的氧化物及氢氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28256000 | 锗的氧化物及二氧化锆 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28257000 | 钼的氧化物及氢氧化物 | 0 | 2.2 | 0 | | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28258000 | 锑的氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28259011 | 钨酸 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28259012 | 三氧化钨 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28259019 | 其他钨的氧化物及氢氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28259021 | 三氧化二铋 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28259029 | 其他铋的氧化物及氢氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28259031 | 二氧化锡 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 28259039 | 其他锡的氧化物及氢氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28259041 | 一氧化铌 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28259049 | 其他铌的氧化物及氢氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28259090 | 其他无机碱;其他金属的氧化物及氢氧化物及过氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28261210 | 无水氟化铝 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28261290 | 其他氟化铝 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28261910 | 铵的氟化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28261920 | 钠的氟化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28261990 | 其他氟化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28263000 | 六氟铝酸钠(人造冰晶石) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28269010 | 氟硅酸盐 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28269020 | 六氟磷酸锂 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28269090 | 氟铝酸盐及其他氟络盐 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28271010 | 肥料用氯化铵 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28271090 | 非肥料用氯化铵 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28272000 | 氯化钙 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28273100 | 氯化镁 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28273200 | 氯化铝 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28273500 | 氯化镍 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28273910 | 氯化锂 | 0 | 2.2 | 0 | | 0 | 1.1 | 0 | | | | 0 | 4.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28273920 | 氯化钡 | 0 | 2.2 | 0 | | 0 | | 0 | | | | 0 | 4.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28273930 | 氯化钴 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | 4.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28273990 | 其他未列名氯化物 | 0 | 2.2 | 0 | | 0 | 1.1 | 0 | | | | 0 | 4.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28274100 | 铜的氯氧化物及氢氧基氯化物 | 0 | 2.2 | 0 | 1.1 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28274910 | 锆的氯氧化物及氢氧基氯化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28274990 | 其他氯氧化物及氢氧基氯化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28275100 | 溴化钠及溴化钾 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28275900 | 其他溴化物及溴氧化物 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28276000 | 碘化物及碘氧化物 | 0 | 2.2 | 0 | | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28281000 | 商品次氯酸钙及其他钙的次氯酸盐 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 28289000 | 次氯酸盐;亚氯酸盐及次溴酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28291100 | 氯酸钠 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 28291910 | 氯酸钾(洋硝) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28291990 | 其他氯酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28299000 | 高氯酸盐;溴酸盐及过溴酸盐;碘酸盐及高碘酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28301010 | 硫化钠 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28301090 | 其他钠的硫化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28309020 | 硫化锑 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28309030 | 硫化钴 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28309090 | 其他硫化物、多硫化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28311010 | 钠的连二硫酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28311020 | 钠的次硫酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28319000 | 其他连二亚硫酸盐及次硫酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28321000 | 钠的亚硫酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28322000 | 其他亚硫酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28323000 | 硫代硫酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28331100 | 硫酸钠 | 0 | 0 | 0 | 0 | 0 | 3.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28331900 | 钠的其他硫酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28332100 | 硫酸镁 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28332200 | 硫酸铝 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28332400 | 镍的硫酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28332500 | 铜的硫酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28332700 | 硫酸钡 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28332910 | 硫酸亚铁 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28332920 | 铬的硫酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28332930 | 硫酸锌 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28332990 | 其他硫酸盐 | 0 | 2.2 | 0 | 0 | 0 | 3.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28333010 | 钾铝矾 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28333090 | 其他矾 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28334000 | 过硫酸盐 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28341000 | 亚硝酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28342110 | 肥料用硝酸钾 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28342190 | 非肥料用硝酸钾 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28342910 | 硝酸钴 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28342990 | 其他硝酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28351000 | 次磷酸盐及亚磷酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 28352200 | 磷酸一钠及磷酸二钠 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28352400 | 钾的磷酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28352510 | 饲料级的正磷酸氢钙(磷酸二钙) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28352520 | 食品级的正磷酸氢钙(磷酸二钙) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28352590 | 其他正磷酸氢钙(磷酸二钙) | 0 | 2.2 | 0 | 0 | 0 | 3.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28352600 | 其他磷酸钙 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28352910 | 磷酸三钠 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28352990 | 其他磷酸盐 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28353110 | 食品级的三磷酸钠(三聚磷酸钠) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28353190 | 其他三磷酸钠(三聚磷酸钠) | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28353911 | 食品级的六偏磷酸钠 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28353919 | 其他六偏磷酸钠 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28353990 | 其他多磷酸盐 | 0 | 2.2 | | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28362000 | 碳酸钠(纯碱) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28363000 | 碳酸氢钠(小苏打) | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28364000 | 钾的碳酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28365000 | 碳酸钙 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28366000 | 碳酸钡 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28369100 | 锂的碳酸盐 | 0 | 2.2 | 0 | | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28369200 | 锶的碳酸盐 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28369910 | 碳酸镁 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28369930 | 碳酸钴 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28369940 | 商品碳酸铵及其他铵的碳酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28369950 | 碳酸锆 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28369990 | 其他碳酸盐;过碳酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28371110 | 氰化钠 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28371120 | 氧氰化钠 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | |
| 28371910 | 氰化钾 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28371990 | 其他氰化物及氧氰化物 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28372000 | 氰络合物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28391100 | 偏硅酸钠 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28391910 | 硅酸钠 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28391990 | 其他钠的硅酸盐;商品硅酸钠 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28399000 | 其他硅酸盐;商品碱金属硅酸盐 | 0 | 2.2 | 0 | 0 | 0 | 3.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28401100 | 无水四硼酸钠 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28401900 | 其他四硼酸钠 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28402000 | 其他硼酸盐 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28403000 | 过硼酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28413000 | 重铬酸钠 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28415000 | 其他铬酸盐及重铬酸盐;过铬酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28416100 | 高锰酸钾 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28416910 | 锰酸锂 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28416990 | 其他亚锰酸盐、锰酸盐及高锰酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28417010 | 钼酸铵 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28417090 | 其他钼酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28418010 | 仲钨酸铵 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28418020 | 钨酸钠 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28418030 | 钨酸钙 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28418040 | 偏钨酸铵 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28418090 | 其他钨酸盐 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28419000 | 其他金属酸盐及过金属酸盐 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28421000 | 硅酸复盐及硅酸络盐(包括不论是否已有化学定义的硅铝酸盐) | 0 | 2.2 | 0 | 0 | 0 | 3.7 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28429011 | 硫氰酸钠 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28429019 | 其他雷酸盐、氰酸盐及硫氰酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28429020 | 碲化镉 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28429030 | 锂镍钴锰氧化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28429040 | 磷酸铁锂 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28429050 | 硒酸盐及亚硒酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28429090 | 其他无机酸盐及过氧酸盐,叠氮化物除外 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28431000 | 胶态贵金属 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28432100 | 硝酸银 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28432900 | 其他银化合物，不论是否已有化学定义 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28433000 | 金化合物,不论是否已有化学定义 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28439000 | 其他贵金属化合物,不论是否已有化学定义;贵金属汞齐 | 0 | 2.2 | 0 | 0 | 0 | | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 28441000 | 天然铀及其化合物(包括其合金,分散体,陶瓷产品及混合物) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28442000 | U235浓缩铀、钚及它们的化合物(包括其合金,分散体,陶瓷产品及混合物) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28443000 | U235贫化铀、钍及它们的化合物(包括其合金,分散体,陶瓷产品及混合物) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28444010 | 镭及镭盐(包括其合金,分散体,陶瓷产品及混合物) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28444020 | 放射性钴及放射性钴盐(包括其合金,分散体,陶瓷产品及混合物) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28444090 | 其他放射性元素同位素及其化合物(包括其合金,分散体,陶瓷产品及混合物);放射性残渣 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 28445000 | 核反应堆已耗尽的燃料元件 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28451000 | 重水(氧化氘) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28459000 | 其他同位素及其化合物,不论是否已有化学定义 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28461010 | 氧化铈 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | |
| 28461020 | 氢氧化铈 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | |
| 28461030 | 碳酸铈 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | |
| 28461090 | 铈的其他化合物 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | |
| 28469011 | 氧化钇 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469012 | 氧化镧 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469013 | 氧化钕 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469014 | 氧化钷 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469015 | 氧化镝 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469016 | 氧化钬 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469017 | 氧化镨 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469019 | 其他氧化稀土 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469021 | 氯化钬 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469022 | 氯化镝 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469023 | 氯化镧 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469024 | 氯化钕 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469025 | 氯化镨 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469026 | 氯化钇 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469028 | 混合氯化稀土 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469029 | 未混合氯化稀土 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469031 | 氟化钬 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469032 | 氟化镝 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469033 | 氟化镧 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469034 | 氟化钕 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469035 | 氟化镨 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469036 | 氟化钇 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469039 | 其他氟化稀土 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469041 | 碳酸镧 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469042 | 碳酸钬 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469043 | 碳酸镝 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469044 | 碳酸钕 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469045 | 碳酸镨 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469046 | 碳酸钇 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469048 | 混合碳酸稀土 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469049 | 未混合碳酸稀土 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469091 | 镧的其他化合物 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469092 | 钕的其他化合物 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469093 | 钬的其他化合物 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469094 | 镝的其他化合物 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469095 | 镨的其他化合物 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469096 | 钇的其他化合物 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28469099 | 稀土金属、钇、钪的其他化合物 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28470000 | 过氧化氢(不论是否用尿素固化) | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28491000 | 碳化钙,不论是否已有化学定义 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28492000 | 碳化硅,不论是否已有化学定义 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28499010 | 碳化硼,不论是否已有化学定义 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28499020 | 碳化钨,不论是否已有化学定义 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28499090 | 其他碳化物,不论是否已有化学定义 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 28500011 | 氮化锰 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | |
| 28500012 | 氮化硼 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | |
| 28500019 | 其他氮化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | |
| 28500090 | 氢化物、迭氮化物、硅化物及硼化物,不论是否已有化学定义,但可归入税号28.49的碳化物除外 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | |
| 28521000 | 汞的有机或无机化合物,汞齐除外 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28529000 | 无化学定义的汞化合物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 28531000 | 氯化氰 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28539010 | 饮用蒸馏水 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28539030 | 镍钴锰氢氧化物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.1 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 28539040 | 磷化物,不论是否已有化学定义,,但不包括磷铁 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 28539090 | 其他无机化合物、液态空气、压缩空气,汞齐,但贵金属汞齐除外 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29011000 | 饱和无环烃 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29012100 | 乙烯 | 0 | 1.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29012200 | 丙烯 | 0 | 1.4 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29012310 | 1-丁烯 | 0 | 1.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29012320 | 2-丁烯 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29012330 | 2-甲基丙稀 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29012410 | 1,3-丁二烯 | 0 | 1.4 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29012420 | 异戊二烯 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29012910 | 异戊烯 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29012920 | 乙炔 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29012990 | 其他不饱和无环烃 | 0 | 1.4 | 0.7 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29021100 | 环己烷 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29021910 | 蒎烯 | 0 | 0 | 0.7 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29021920 | 4-烷基-4-烷基双环己烷 | 0 | 0 | 0.7 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29021990 | 其他环烷烃、环烯及环萜烯 | 0 | 0 | 0.7 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29022000 | 苯 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29023000 | 甲苯 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29024100 | 邻二甲苯 | 0 | 1.4 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29024200 | 间二甲苯 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29024300 | 对二甲苯 | 0 | | 0 | 0 | 0 | 1.2 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29024400 | 混合二甲苯异构体 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29025000 | 苯乙烯 | 0 | 1.7 | 0 | 0 | 0 | 1.2 | 0 | | | | | 1.4 | 0 | | 0 | | | | | | | |
| 29026000 | 乙苯 | 0 | 1.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29027000 | 异丙基苯 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29029010 | 四氢萘 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29029020 | 精萘 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29029030 | 十二烷基苯 | 0 | | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29029040 | 4-(4-烷基环己基)环己基乙烯 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29029090 | 其他芳香烃 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29031100 | 一氯甲烷及氯乙烷 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29031200 | 二氯甲烷 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29031300 | 氯仿(三氯甲烷) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | |
| 29031400 | 四氯化碳 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29031500 | 1,2-二氯乙烷(ISO) | 0 | 2.2 | 0 | | 0 | 1.1 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 29031910 | 1,1,1-三氯乙烷(甲基氯仿) | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29031990 | 其他无环烃的饱和氯化衍生物 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29032100 | 氯乙烯 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | 0 | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | |
| 29032200 | 三氯乙烯 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29032300 | 四氯乙烯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29032910 | 3-氯-1-丙稀(氯丙稀) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29032990 | 其他无环烃的不饱和氯化衍生物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29033100 | 1,2-二溴乙烷(ISO) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29033910 | 全氟异丁烯(八氟异丁烯) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29033990 | 其他无环烃的氟化、溴化或碘化衍生物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29037100 | 一氯二氟甲烷 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29037200 | 二氯三氟乙烷 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29037300 | 二氯一氟乙烷 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29037400 | 一氯二氟乙烷 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29037500 | 二氯五氟丙烷 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29037600 | 溴氯二氟甲烷、溴三氟甲烷及二溴四氟乙烷 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29037710 | 三氯氟甲烷 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 29037720 | 其他仅含氟和氯的甲烷、乙烷及丙烷的全卤化物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29037790 | 其他仅含氟氯的无环烃全卤化衍生物 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29037800 | 其他无环烃全卤化衍生物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29037910 | 其他仅含氟和氯的甲烷、乙烷及丙烷的卤化衍生物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29037990 | 其他含有两种或两种以上不同卤素的无环烃卤化衍生物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29038100 | 1,2,3,4,5,6-六氯环己烷[六六六(ISO)],包括林丹(ISO,INN) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29038200 | 艾氏剂(ISO)、氯丹(ISO)及七氯(ISO) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29038300 | 灭蚁灵(ISO) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29038900 | 其他环烷烃或环烯烃等卤化衍生物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29039110 | 邻二氯苯 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29039190 | 氯苯及对二氯苯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29039200 | 六氯苯(ISO)及滴滴涕(ISO,INN) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29039300 | 五氯苯(ISO) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29039400 | 六溴联苯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29039910 | 对氯甲苯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29039920 | 3,4-二氯三氟甲苯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29039930 | 4-(4′-烷基苯基)-1-(4′-烷基苯基)-2-氟苯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29039990 | 其他芳烃卤化衍生物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29041000 | 仅含磺基的衍生物及其盐和乙酯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29042010 | 硝基苯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29042020 | 硝基甲苯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29042030 | 二硝基甲苯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29042040 | 三硝基甲苯(TNT) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29042090 | 其他仅含硝基或亚硝基衍生物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29043100 | 全氟辛基磺酸 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29043200 | 全氟辛基磺酸铵 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29043300 | 全氟辛基磺酸锂 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29043400 | 全氟辛基磺酸钾 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29043500 | 其他全氟辛基磺酸盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29043600 | 全氟辛基磺酰氟 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29049100 | 三氯硝基甲烷(氯化苦;硝基氯仿) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29049900 | 其他烃的磺化、硝化、亚硝化衍生物,不论是否卤化 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29051100 | 甲醇 | 0 | | 0 | | 0 | 1.1 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | | | |
| 29051210 | 丙醇 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29051220 | 异丙醇 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29051300 | 正丁醇 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29051410 | 异丁醇 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29051420 | 仲丁醇 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29051430 | 叔丁醇 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29051610 | 正辛醇 | 0 | | 0 | | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | | | |
| 29051690 | 其他辛醇 | 0 | | 0 | | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | | | |
| 29051700 | 十二醇、十六醇及十八醇 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29051910 | 3,3-二甲基丁-2-醇(频哪基醇) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29051990 | 其他饱和一元醇 | 0 | 2.2 | 0 | 0 | 0 | 3.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29052210 | 香叶醇、橙花醇 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29052220 | 香茅醇 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29052230 | 芳樟醇 | 0 | 2.2 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29052290 | 其他无环萜烯醇 | 0 | 2.2 | 0 | 0 | 0 | 3.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29052900 | 其他不饱和一元醇(无环萜烯醇除外) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29053100 | 1,2-乙二醇 | 0 | | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | | | |
| 29053200 | 丙二醇 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29053910 | 2,5-二甲基己二醇 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29053990 | 其他二元醇 | 0 | | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29054100 | 三羟甲基丙烷 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29054200 | 季戊四醇 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29054300 | 甘露糖醇 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29054400 | 山梨醇 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 29054500 | 丙三醇(甘油) | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | 0 | | 0 | 11.2 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 29054910 | 木糖醇 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 29054990 | 其他多元醇 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29055100 | 乙氯维诺 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29055900 | 无环醇的卤化、磺化、硝化、或亚硝化的衍生物(乙氯维诺除外) | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29061100 | 薄荷醇 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29061200 | 环己醇、甲基环己醇、二甲基环己醇 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29061310 | 固醇 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29061320 | 肌醇 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29061910 | 萜品醇 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29061990 | 其他环烷醇、环烯醇及环萜烯醇 | 0 | 2.2 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29062100 | 苄醇 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29062910 | 2-苯基乙醇 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29062990 | 其他芳香醇及它们的衍生物 | 0 | 3.8 | 0 | 0 | 0 | 3.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29071110 | 苯酚 | 0 | | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29071190 | 苯酚的盐 | 0 | | 0 | 0 | 0 | 3.3 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29071211 | 间甲酚 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29071212 | 邻甲酚 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29071219 | 其他甲酚(对甲酚) | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29071290 | 甲酚的盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29071310 | 壬基酚 | 0 | | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29071390 | 辛基酚及其异构体的盐和壬基酚盐 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29071510 | β-萘酚(2-萘酚) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29071590 | 其他萘酚及其盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29071910 | 邻仲丁基酚、邻异丙基酚 | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29071990 | 其他一元酚 | 0 | 2.2 | 0 | 0 | 0 | 3.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29072100 | 间苯二酚及其盐 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29072210 | 对苯二酚 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29072290 | 对苯二酚的盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29072300 | 4,4-异亚丙基联苯酚(双酚A)及其盐 | 0 | | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29072910 | 邻苯二酚 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29072990 | 其他多元酚;酚醇 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29081100 | 五氯苯酚(ISO) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29081910 | 对氯苯酚 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29081990 | 其他仅含卤素取代基的酚及酚醇衍生物及其盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29089100 | 地乐酚(ISO)及其盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29089200 | 4,6—二硝基邻甲酚〔二硝酚(ISO)〕及其盐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29089910 | 对硝基酚、对硝基酚钠 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29089990 | 其他酚及酚醇的卤化、磺化、硝化、或亚硝化的等衍生物 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29091100 | 乙醚 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29091910 | 甲醚 | 0 | 4.4 | 0 | | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | | |
| 29091990 | 其他无环醚及其卤化、磺化、硝化或亚硝化衍生物 | 0 | 4.4 | 0 | | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | | |
| 29092000 | 环烷醚、环烯醚或环萜烯醚及其卤化、磺化、硝化或亚硝化衍生物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29093010 | 1-烷氧基-4-(4-乙烯基环己基)-2,3-二氟苯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29093090 | 其他芳香醚及其卤化、磺化、硝化或亚硝化衍生物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29094100 | 2,2-氧联二乙醇(二甘醇) | 0 | 0 | 0 | | 0 | 1.1 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | | |
| 29094300 | 乙二醇或二甘醇的单丁醚 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | 0 | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29094400 | 乙二醇或二甘醇的其他单烷基醚 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29094910 | 间苯氧基苄醇 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29094990 | 其他醚醇及其卤化、磺化、硝化、或亚硝化的衍生物 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29095000 | 醚酚、醚醇酚及其卤化、磺化、硝化、或亚硝化的衍生物 | 0 | 4.4 | | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29096000 | 过氧化醇、过氧化醚、过氧化酮及其卤化、磺化、硝化、或亚硝化的衍生物 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29101000 | 环氧乙烷(氧化乙烯) | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29102000 | 甲基环氧乙烷(氧化丙烯) | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29103000 | 1-氯-2,3-环氧丙烷(表氯醇) | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29104000 | 狄氏剂(ISO,INN) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29105000 | 异狄氏剂(ISO) | 0 | 2.2 | 0 | 0 | 0 | 3.7 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 29109000 | 三节环环氧化物,环氧醇(酚、醚)及其卤化、磺化、硝化、或亚硝化的衍生物 | 0 | 2.2 | 0 | 0 | 0 | 3.7 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29110000 | 缩醛、半缩醛,不论是否含有其它含氧基,及其卤化、磺化、硝化、或亚硝化的衍生物 | 0 | 3.8 | 0 | 0 | 0 | 3.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29121100 | 甲醛 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29121200 | 乙醛 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29121900 | 其他无环醛(不含其他含氧基) | 0 | 4.4 | 0 | 0 | 0 | 3.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29122100 | 苯甲醛 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29122910 | 铃兰醛(对叔丁基-α-甲基-氧化肉桂醛) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29122990 | 其他环醛(不含其他含氧基) | 0 | 2.2 | 0 | 0 | 0 | 3.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29124100 | 香草醛(3-甲氧基-4-羟基苯甲醛) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29124200 | 乙基香草醛 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29124910 | 醛醇 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29124990 | 其他醛醚、醛酚、其他含氧基的醛 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29125000 | 环聚醛 | 0 | 4.4 | 0 | 0 | 0 | | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29126000 | 多聚甲醛 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29130000 | 税目2912所列产品的卤化、磺化、硝化、或亚硝化的衍生物 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29141100 | 丙酮 | 0 | | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29141200 | 丁酮 | 0 | | 0 | 0 | 0 | 1.1 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29141300 | 4-甲基-2-戊酮 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29141900 | 其他不含其他含氧基的无环酮 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29142200 | 环己酮及甲基环己酮 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29142300 | 芷香酮及甲基芷香酮 | 0 | 2.2 | 0 | 0 | 0 | | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29142910 | 樟脑 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29142990 | 其他不含含氧基环烷酮、环烯酮或环萜烯酮 | 0 | 3.8 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29143100 | 苯丙酮(苯基丙-2-酮) | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29143910 | 苯乙酮 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29143990 | 其他不含其他含氧基的芳香酮 | 0 | 2.2 | 0 | 0 | 0 | 3.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29144000 | 酮醇及酮醛 | 0 | 2.2 | 0 | 0 | 0 | 3.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29145011 | 覆盆子酮 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29145019 | 其他酮酚 | 0 | 2.2 | 0 | 0 | 0 | 3.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29145020 | 2-羟基-4-甲氧基二苯甲酮 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29145090 | 酮酚及含其他含氧基酮 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29146100 | 蒽醌 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29146200 | 辅酶Q10 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29146900 | 其他醌,不论是否含有其他含氧基,及其卤化、磺化、硝化或亚硝化衍生物 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29147100 | 十氯酮(ISO) | 0 | 3.8 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29147900 | 其他酮及醌的卤化、磺化、硝化、或亚硝化的衍生物 | 0 | 3.8 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29151100 | 甲酸 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29151200 | 甲酸盐 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29151300 | 甲酸酯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29152111 | 食品级冰乙酸 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29152119 | 其他冰乙酸(冰醋酸) | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29152190 | 其他乙酸 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29152400 | 乙酸酐 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29152910 | 乙酸钠 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29152990 | 其他乙酸盐 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29153100 | 乙酸乙酯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29153200 | 乙酸乙烯酯 | 0 | 0 | 0 | 0 | 0 | 1.1 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29153300 | 乙酸正丁酯 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29153600 | 地乐酚(ISO)乙酸酯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29153900 | 其他乙酸酯 | 0 | 4.4 | 0 | 0 | 0 | 3.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29154000 | 一、二、三氯代乙酸及其盐和酯 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29155010 | 丙酸 | 0 | 2.2 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29155090 | 丙酸盐和酯 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29156000 | 丁酸、戊酸及其盐和酯 | 0 | 3.8 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29157010 | 硬脂酸 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29157090 | 棕榈酸及其盐和酯、硬脂酸盐、酯 | 0 | 4.4 | 0 | 0 | 0 | 1.1 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29159000 | 其他饱和无环一元羧酸及其酸酐 | 0 | 2.2 | 0 | 0 | 0 | 3.3 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29161100 | 丙烯酸及其盐 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 29161210 | 丙烯酸甲酯 | 2.6 | 5.2 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 29161220 | 丙烯酸乙酯 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 29161230 | 丙烯酸丁酯 | 2.6 | | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 29161240 | 丙烯酸异辛酯 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 29161290 | 其他丙烯酸酯 | 2.6 | | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 29161300 | 甲基丙烯酸及其盐 | 2.6 | 0 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29161400 | 甲基丙烯酸酯 | 2.6 | 0 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29161500 | 油酸、亚油酸或亚麻酸及其盐和酯 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29161600 | 乐杀螨(ISO) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29161900 | 其他不饱和无环一元羧酸(包括其酸酐,酰卤化物,过氧化物和过氧酸及它们的衍生物) | 2.6 | 2.6 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29162010 | DV 菊酸甲酯、二溴菊酸 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29162090 | 其他(环烷、环烯、环萜烯)一元羧酸(包括其酸酐,酰卤化物,过氧化物和过氧酸及它们的衍生物) | 2.6 | 2.6 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29163100 | 苯甲酸及其盐和酯 | 2.6 | 4.5 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29163200 | 过氧化苯甲酰及苯甲酰氯 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29163400 | 苯乙酸及其盐 | 2.6 | 2.6 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29163910 | 邻甲基苯甲酸 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29163920 | 布洛芬 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29163990 | 其他芳香一元羧酸(包括其酸酐,酰卤化物,过氧化物和过氧酸及它们的衍生物) | 2.6 | 2.6 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29171110 | 草酸 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29171120 | 草酸钴 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29171190 | 其他草酸盐和酯 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29171200 | 己二酸及其盐和酯 | 2.6 | | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29171310 | 癸二酸及其盐和酯 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29171390 | 壬二酸及其盐和酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29171400 | 马来酐 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29171900 | 其他无环多元羧酸(包括其酸酐,酰卤化物,过氧化物和过氧酸及它们的衍生物) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29172010 | 四氢苯酐 | 0 | 3.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29172090 | 其他(环烷、环烯、环萜烯)多元羧酸(包括其酸酐,酰卤化物,过氧化物和过氧酸及它们的衍生物) | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29173200 | 邻苯二甲酸二辛酯 | 2.6 | | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29173300 | 邻苯二甲酸二壬酯,邻苯二甲酸二癸酯 | 2.6 | 0 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29173410 | 邻苯二甲酸二丁酯 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29173490 | 其他邻苯二甲酸酯 | 2.6 | 0 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29173500 | 邻苯二甲酸酐(苯酐) | 2.6 | | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29173611 | 精对苯二甲酸 | 2.6 | | 0 | | 0 | 4.4 | 0 | | | | 0 | 6 | 6 | 0 | 0 | | | | | 0 | 0 | |
| 29173619 | 其他对苯二甲酸 | 2.6 | | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | 6 | 6 | 0 | 0 | | | | | 0 | 0 | |
| 29173690 | 对苯二甲酸盐 | 2.6 | | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29173700 | 对苯二甲酸二甲酯 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29173910 | 间苯二甲酸 | 2.6 | | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29173990 | 其他芳香多元羧酸(包括其酸酐,酰卤化物,过氧化物和过氧酸及它们的衍生物) | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29181100 | 乳酸及其盐和酯 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29181200 | 酒石酸 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29181300 | 酒石酸盐及酒石酸酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29181400 | 柠檬酸 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29181500 | 柠檬酸盐及柠檬酸酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29181600 | 葡糖酸及其盐和酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29181700 | 2,2-二苯基-2-羟基乙酸(二苯基乙醇酸) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29181800 | 乙酯杀螨醇(ISO) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29181900 | 其他含醇基但不含其他含氧基的羧酸(包括其酸酐,酰卤化物,过氧化物和过氧酸及它们的衍生物) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29182110 | 水杨酸、水杨酸钠 | 2.6 | 4.5 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29182190 | 其他水杨酸盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29182210 | 邻乙酰水杨酸(阿斯匹林) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29182290 | 邻乙酰水杨酸盐和酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29182300 | 水杨酸其他酯及其盐 | 2.6 | 2.6 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 29182900 | 其他含酚基但不含其他含氧基羧酸及其酸酐(酰卤化物,过氧化物和过氧酸及它们的衍生物) | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29183000 | 含醛基或酮基不含其他含氧基羧酸及其酸酐(酰卤化物,过氧化物和过氧酸及它们的衍生物) | 2.6 | 2.6 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29189100 | 2,4,5-滴(ISO)(2,4,5-三氯苯氧基乙酸)及其盐或酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29189900 | 其他含其他附加含氧基羧酸及其酸酐(酰卤化物,过氧化物和过氧酸及它们的衍生物) | 2.6 | 2.6 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29191000 | 三(2,3-二溴丙基)磷酸酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29199000 | 其他磷酸酯及其盐(包括乳磷酸盐),及它们的卤化、磺化、硝化、或亚硝化的衍生物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29201100 | 对硫磷(ISO)及甲基对硫磷(ISO) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29201900 | 其他硫代磷酸酯及其盐,及它们的卤化、磺化、硝化、或亚硝化的衍生物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29202100 | 亚磷酸二甲酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29202200 | 亚磷酸二乙酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29202300 | 亚磷酸三甲酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29202400 | 亚磷酸三乙酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29202910 | 其他亚磷酸酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29202990 | 其他 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29203000 | 硫丹(ISO) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29209000 | 其他无机酸酯(不包括卤化氢的酯)及其盐,及它们的卤化、磺化、硝化、或亚硝化的衍生物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29211100 | 甲胺、二甲胺或三甲胺及其盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29211200 | 2-(N,N-二甲基氨基)氯乙烷盐酸盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29211300 | 2-(N,N-二乙基氨基)氯乙烷盐酸盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29211400 | 2-(N,N-二异丙基氨基)氯乙烷盐酸盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29211910 | 二正丙胺 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29211920 | 异丙胺 | 2.6 | 0 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29211930 | N,N-二(2-氯乙基)乙胺 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29211940 | N,N-二(2-氯乙基)甲胺 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29211950 | 三(2-氯乙基)胺 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29211960 | 二烷氨基乙基-2-氯及其质子化盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29211990 | 其他无环单胺及其衍生物,及它们的盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29212110 | 乙二胺 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29212190 | 乙二胺盐 | 2.6 | 4.5 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29212210 | 已二酸已二胺盐(尼龙-66盐) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29212290 | 六亚甲基二胺及其他盐 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29212900 | 其他无环多胺及其衍生物,及它们的盐 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29213000 | 环(烷、烯、萜烯)单胺或多胺及衍生物,及它们的盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29214110 | 苯胺 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29214190 | 苯胺盐 | 2.6 | 2.6 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29214200 | 苯胺衍生物及其盐 | 2.6 | 4.5 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29214300 | 甲苯胺及其衍生物,及它们的盐 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29214400 | 二苯胺及其衍生物,及它们的盐 | 2.6 | 4.5 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29214500 | 1-萘胺、2-萘胺及其衍生物及盐 | 2.6 | 2.6 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29214600 | 安非他明、苄非他明、右苯丙胺、乙非他明、芬坎法明、利非他明、左苯丙胺、美芬雷司、芬特明以及它们的盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29214910 | 对异丙基苯胺 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29214920 | 二甲基苯胺 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29214930 | 2,6-甲基乙基苯胺 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29214940 | 2,6-二乙基苯胺 | 2.6 | 2.6 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 29214990 | 其他芳香单胺及衍生物及它们的盐 | 2.6 | 2.6 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29215110 | 邻苯二胺 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29215190 | 间-、对-苯二胺、二氨基甲苯及其衍生物及它们的盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29215900 | 其他芳香多胺及衍生物及它们的盐 | 2.6 | 4.5 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29221100 | 单乙醇胺及其盐 | 2.6 | | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29221200 | 二乙醇胺及其盐 | 2.6 | | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29221400 | 右丙氧吩及其盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29221500 | 三乙醇胺 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29221600 | 全氟辛基磺酸二乙醇铵 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29221700 | 甲基二乙醇胺和乙基二乙醇胺 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29221800 | 2-(N,N-二异丙基氨基)乙醇 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29221910 | 乙胺丁醇 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29221921 | 二甲氨基乙醇及其质子化盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29221922 | 二乙氨基乙醇及其质子化盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29221929 | 其他二烷氨基乙-2-醇及其质子化 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29221930 | 乙基二乙醇胺 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29221940 | 甲基二乙醇胺 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29221950 | 本芴醇 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29221990 | 其他氨基醇及其醚、酯和它们的盐(但含有一种以上含氧基的除外) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29222100 | 氨基羟基萘磺酸及其盐 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29222910 | 茴香胺、二茴香胺、氨基苯乙醚及其盐 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29222990 | 其他氨基(萘酚、酚)及醚、酯、盐(但含有一种以上含氧基的除外) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29223100 | 安非拉酮、美沙酮和去甲美沙酮以及它们的盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29223910 | 4-甲基甲卡西酮 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29223990 | 其他氨基醛、氨基酮、氨基醌及其盐(但含有一种以上含氧基的除外) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29224110 | 赖氨酸 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29224190 | 赖氨酸酯和赖氨酸盐 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29224210 | 谷氨酸 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.6 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 29224220 | 谷氨酸钠 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 29224290 | 其他谷氨酸盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29224310 | 邻氨基苯甲酸(氨茴酸) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29224390 | 邻氨基苯甲酸(氨茴酸)盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29224400 | 替利定及其盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29224911 | 氨甲环酸 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29224919 | 其他氨基酸 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29224991 | 普鲁卡因 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29224999 | 其他氨基酸及其酯及它们的盐(但含有一种以上含氧基的除外) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29225010 | 对羟基苯甘氨酸及其邓甲盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29225020 | 莱克多巴胺和盐酸莱克多巴胺 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29225090 | 其他氨基醇酚、氨基酸酚及其他含氧基氨基化合物 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29231000 | 胆碱及其盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29232000 | 卵磷脂及其他磷氨基类脂 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29233000 | 全氟辛基磺酸四乙基铵 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29234000 | 全氟辛基磺酸二癸基二甲基铵 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29239000 | 其他季铵盐及季铵碱 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29241100 | 甲丙氨酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29241200 | 氯乙酰胺(ISO)、久效磷(ISO)及磷胺(ISO) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29241910 | 二甲基甲酰胺 | 2.6 | 0 | 0 | 0 | 0 | 1.3 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29241990 | 其他无环酰胺及其衍生物以及他们的盐 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29242100 | 酰脲及其衍生物,及它们的盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29242300 | 2-乙酰氨基苯甲酸(N-乙酰邻氨基苯甲酸)及其盐 | 2.6 | 2.6 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29242400 | 炔己蚁胺 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29242500 | 甲草胺(ISO) | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29242910 | 对乙酰氨基苯乙醚(非那西丁) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 29242920 | 对乙酰氨基酚(扑热息痛) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29242930 | 阿斯巴甜 | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29242990 | 其他环酰胺(包括环氨基甲酸酯) | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29251100 | 糖精及其盐 | 3.6 | 6.3 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29251200 | 格鲁米特 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29251900 | 其他酰亚胺及其衍生物,盐 | 2.6 | 2.6 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29252100 | 杀虫脒 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29252900 | 其他亚胺及其衍生物以及它们的盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29261000 | 丙烯腈 | 2.6 | | 0 | 0 | 0 | 1.3 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 29262000 | 1-氰基胍(双氰胺) | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29263000 | 芬普雷司及其盐;美沙酮中间体(4-氰基-2-二甲氨基-4,4-二苯基丁烷) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29264000 | α-苯基乙酰基乙腈 | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29269010 | 对氯氰苄 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29269020 | 间苯二甲腈 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29269090 | 其他腈基化合物 | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29270000 | 重氮化合物、偶氮化合物及氧化偶氮化合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29280000 | 肼(联氨)及胲(羟胺)的有机衍生物 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29291010 | 2,4 和 2,6 甲苯二异氰酸酯混合物(甲苯二异氰酸酯 TDI) | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29291020 | 二甲苯二异氰酸酯(TODI) | 2.6 | 2.6 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29291030 | 二苯基甲烷二异氰酸酯(纯 MDI) | 2.6 | | 0 | 0 | 0 | 3.9 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29291040 | 六亚甲基二异氰酸酯 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29291090 | 其他异氰酸酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29299010 | 环己基氨基磺酸钠(甜蜜素) | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29299020 | 二烷(甲、乙、正丙或异丙)氨基膦酰二卤 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29299030 | 二烷氨基膦酸二烷酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29299040 | 乙酰甲胺磷 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29299090 | 其他含氮基化合物 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29302000 | 其他硫代氨基甲酸盐(或酯) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29303000 | (一硫化、二硫化、三硫化)二烃氨基硫羰 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29304000 | 甲硫氨酸(蛋氨酸) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29306000 | 2-(N,N-二乙基氨基)乙硫醇 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29307000 | 二(2-羟乙基)硫醚[硫二甘醇(INN)] | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29308000 | 涕灭威(ISO)、敌菌丹(ISO)及甲胺磷(ISO) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29309010 | 双巯丙氨酸(胱氨酸) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29309020 | 二硫代碳酸酯(或盐)[黄原酸酯(或盐)] | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29309090 | 其他有机硫化合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29311000 | 四甲基铅及四乙基铅 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29312000 | 三丁基锡化合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29313100 | 甲基膦酸二甲酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29313200 | 丙基膦酸二甲酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29313300 | 乙基膦酸二乙酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29313400 | 3-(三羟基硅烷基)丙基甲基膦酸钠 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29313500 | 1-丙基磷酸环酐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29313600 | (5-乙基-2-甲基-2-氧代-1,3,2-二氧磷杂环己-5-基)甲基膦酸二甲酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29313700 | 双[(5-乙基-2-甲基-2-氧代-1,3,2-二氧磷杂环己-5-基)甲基]甲基膦酸酯(阻燃剂 FRC-1) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29313800 | 甲基膦酸和脒基尿素(1:1)生成的盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29313910 | 双甘膦 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29313990 | 其他含有磷原子的有机-无机化合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29319000 | 其他有机-无机化合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29321100 | 四氢呋喃 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 29321200 | 2-糠醛 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29321300 | 糠醇及四氢糠醇 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29321400 | 三氯蔗糖 | 2.6 | 2.6 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29321900 | 其他结构上有非稠合呋喃环化合物(不论是否氢化) | 2.6 | 2.6 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29322010 | 香豆素、甲基香豆素及乙基香豆素 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29322090 | 其他内酯 | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29329100 | 4-丙烯基-1,2-亚甲二氧基苯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29329200 | 1-(1,3-苯并二恶茂-5-基)丙-2-酮 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29329300 | 3,4-亚甲二氧基苯甲醛(胡椒醛) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29329400 | 4-烯丙基-1,2-亚甲二氧基苯(黄樟脑) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29329500 | 四氢大麻酚(所有异构体) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29329910 | 7-羟基苯并呋喃(呋喃酚) | 0 | 3.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29329920 | 联苯双酯 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29329930 | 蒿甲醚 | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29329990 | 其他仅含氧杂原子的杂环化合物 | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29331100 | 二甲基苯基吡唑酮(安替比林)及其衍生物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | |
| 29331920 | 安乃近 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29331990 | 其他结构上有非稠合吡唑环化合物(不论是否氢化) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29332100 | 乙内酰脲及其衍生物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29332900 | 其他结构上有非稠合咪唑环化合物(不论是否氢化) | 2.6 | 4.5 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29333100 | 吡啶及其盐 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29333210 | 哌啶(六氢吡啶) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29333220 | 哌啶(六氢吡啶)盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29333300 | 阿芬太尼、阿尼利定、氯苯双哌酰胺、溴西泮、地芬诺新、地芬诺酯、地匹哌酮、芬太尼、凯托米酮、哌酯甲酯、喷他左辛、哌替啶、哌替啶中间体A、苯环利定、苯哌利定、哌苯甲醇、哌氟米特、丙吡兰和三甲利定以及它们的盐 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29333910 | 二苯乙醇酸-3-奎宁环脂 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29333920 | 奎宁环-3-醇 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29333990 | 其他结构上有非稠合吡啶环化合物(不论是否氢化) | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29334100 | 左非诺及其盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29334900 | 其他含喹啉或异喹啉环系的化合物(但未经进一步稠合) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29335200 | 丙二酰脲(巴比土酸)及其盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29335300 | 阿洛巴比妥、异戊巴比妥、巴比妥、布他比妥、正丁巴比妥、环己巴比妥、甲苯巴比妥、戊巴比妥、苯巴比妥、仲丁巴比妥、司可巴比妥和乙烯比妥以及他们的盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29335400 | 其他丙二酰脲的衍生物以及他们的盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29335500 | 氯普唑仑、甲氯喹酮等以及他们的盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29335910 | 胞嘧啶 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | |
| 29335920 | 环丙氟哌酸 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | |
| 29335990 | 其他结构上有嘧啶环或哌嗪环的化合物(不论是否氢化) | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | | | | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | |
| 29336100 | 三聚氰胺(蜜胺) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29336910 | 三聚氰氯 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29336921 | 二氯异氰脲酸 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29336922 | 三氯异氰脲酸 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29336929 | 其他异氰脲酸氯化衍生物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29336990 | 其他结构上含非稠合三嗪环化合物(不论是否氢化) | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29337100 | 6-己内酰胺 | 3.6 | | 0 | | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | | | |
| 29337200 | 氯巴占和甲乙哌酮 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29337900 | 其他内酰胺 | 3.6 | 3.6 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 29339100 | 阿普唑仑、卡马西泮等以及它们的盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29339200 | 甲基谷硫磷(ISO) | 2.6 | 2.6 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29339900 | 其他仅含氮杂原子的杂环化合物 | 2.6 | 2.6 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29341000 | 结构上含有非稠合噻唑环的化合物(不论是否氢化) | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29342000 | 含一个苯并噻唑环系的化合物(但未经进一步稠合,不论是否氢化) | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29343000 | 含一个吩噻嗪环系的化合物(但未经进一步稠合,不论是否氢化) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29349100 | 阿米雷司、溴替唑仑、氯噻西泮等以及他们的盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29349910 | 磺内酯及磺内酰胺 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29349920 | 呋喃唑酮 | 2.4 | 2.4 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29349930 | 核酸及其盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29349940 | 奈韦拉平、依发韦仑、利托那韦及它们的盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29349950 | 克拉维酸及其盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29349960 | 7-苯乙酰氨基-3-氯甲基-4-头孢烷酸对甲氧基苄酯、7-氨基头孢烷酸、7-氨基脱乙酰氧基头孢烷酸 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | |
| 29349990 | 其他杂环化合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29351000 | N-甲基全氟辛基磺酰胺 | 2.6 | 2.6 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29352000 | N-乙基全氟辛基磺酰胺 | 2.6 | 2.6 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29353000 | N-乙基-N-(2-羟乙基)全氟辛基磺酰胺 | 2.6 | 2.6 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29354000 | N-(2-羟乙基)-N-甲基全氟辛基磺酰胺 | 2.6 | 2.6 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29355000 | 其他全氟辛基磺酰胺 | 2.6 | 2.6 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29359000 | 其他磺(酰)胺 | 2.6 | 2.6 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29362100 | 未混合的维生素 A 及其衍生物 | 0 | 0 | 0 | 0 | 0 | 2.7 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29362200 | 未混合的维生素 B1 及其衍生物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29362300 | 未混合的维生素 B2 及其衍生物 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29362400 | 未混合的 D 或 DL-泛酸及其衍生物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29362500 | 未混合的维生素 B6 及其衍生物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29362600 | 未混合的维生素 B12 及其衍生物 | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29362700 | 未混合的维生素 C 及其衍生物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29362800 | 未混合的维生素 E 及其衍生物 | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29362900 | 其他未混合的维生素及其衍生物 | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29369010 | 维生素 AD3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29369090 | 其他维生素原、混合维生素及其衍生物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29371100 | 生长激素及其衍生物和类似结构物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29371210 | 重组人胰岛素及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29371290 | 其他胰岛素及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29371900 | 其他多肽激素、蛋白激素、糖蛋白激素及其衍生物和类似结构物 | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29372100 | 可的松、氢化可的松及脱氢可的松及脱氢皮质(甾)醇 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29372210 | 地塞米松 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29372290 | 其他皮质(甾)激素的卤化衍生物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29372311 | 孕马结合雌激素 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29372319 | 其他动物源的雌(甾)激素和孕激素 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29372390 | 其他皮质甾类激素的卤化衍生物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29372900 | 其他甾族激素及其衍生物和类似结构物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29375000 | 前列腺素、血栓烷和白细胞三烯及其衍生物和结构类似物 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29379000 | 其他天然或合成纤维再制的激素及其衍生物和结构类似物,包括主要用作激素的改性链多肽 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 29381000 | 芸香苷及其衍生物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29389010 | 齐多夫定、拉米夫定、司他夫定、地达诺新及它们的盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 29389090 | 其他天然或合成纤维再制的苷及其盐、醚、酯和其他衍生物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 29391100 | 罂粟杆浓缩物、丁丙诺啡、可待因等以及他们的盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29391900 | 其他鸦片碱及其衍生物,及它们的盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29392000 | 其他金鸡纳生物碱及其衍生物,及它们的盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29393000 | 咖啡因及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29394100 | 麻黄碱及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29394200 | 假麻黄碱及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29394300 | d-去甲麻黄碱(INN)及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29394400 | 去甲麻黄碱及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29394900 | 其他麻黄碱类及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29395100 | 芬乙茶碱(INN)及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29395900 | 其他茶碱和氨茶碱及其衍生物,及它们的盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29396100 | 麦角新碱及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29396200 | 麦角胺及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29396300 | 麦角酸及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29396900 | 其他麦角生物碱及其衍生物,及它们的盐 | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29397110 | 可卡因及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29397190 | 芽子碱、左甲苯丙胺、去氧麻黄碱、去氧麻黄碱外消旋体,它们的盐、酯及其他衍生物;可卡因的酯及其他衍生物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29397910 | 烟碱及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29397920 | 番木鳖碱(士的年)及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29397990 | 其他天然或合成纤维再制的生物碱及其盐、醚、酯和其他衍生物 | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29398000 | 其他生物碱 | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29400010 | 木糖 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29400090 | 其他化学纯糖 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 29411011 | 氨苄青霉素 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29411012 | 氨苄青霉素三水酸 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29411019 | 其他氨苄青霉素盐 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29411091 | 羟氨苄青霉素 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29411092 | 羟氨苄青霉素三水酸 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29411093 | 6氨基青霉烷酸(6APA) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29411094 | 青霉素V | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29411095 | 磺苄青霉素 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29411096 | 邻氯青霉素 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29411099 | 其他青霉素及其衍生物,及它们的盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29412000 | 链霉素及其衍生物,及它们的盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29413011 | 四环素 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29413012 | 四环素盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29413020 | 四环素衍生物及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29414000 | 氯霉素及其衍生物,及它们的盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29415000 | 红霉素及其衍生物,及它们的盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29419010 | 庆大霉素及其衍生物,及它们的盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29419020 | 卡那霉素及其衍生物,及它们的盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29419030 | 利福平及其衍生物,及它们的盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29419040 | 林可霉素及其衍生物,及它们的盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29419052 | 头孢氨苄及其盐 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29419053 | 头孢唑啉及其盐 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29419054 | 头孢拉啶及其盐 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29419055 | 头孢三嗪(头孢曲松)及其盐 | 2.4 | 2.4 | 0 | 0 | 0 | 4 | 0 | | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29419056 | 头孢哌酮及其盐 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29419057 | 头孢噻肟及其盐 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29419058 | 头孢克罗及其盐 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29419059 | 其他头孢菌素及其衍生物以及它们的盐 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29419060 | 麦迪霉素及其衍生物,及它们的盐 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29419070 | 乙酰螺旋霉素及其衍生物,及它们的盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29419090 | 其他抗菌素 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 29420000 | 其他有机化合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 30012000 | 腺体、其他器官及其分泌物提取物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 30019010 | 肝素及其盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 30019090 | 其他未列名的人体或动物制品(供治疗或预防疾病用) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 30021100 | 疟疾诊断试剂盒 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30021200 | 抗血清及其他血份 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30021300 | 非混合的免疫制品,未配定剂量或制成零售包装 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30021400 | 混合的免疫制品,未配定剂量或制成零售包装 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30021500 | 免疫制品,已配定剂量或制成零售包装 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30021900 | 抗血清、其他血份及免疫制品(不论是否修饰通过生物工艺加工制得) | 0 | 0 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30022000 | 人用疫苗 | 0 | 0 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30023000 | 兽用疫苗 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30029010 | 石房蛤毒素 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30029020 | 蓖麻毒素 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30029030 | 细菌及病毒 | 0 | 0 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30029040 | 遗传物质和基因修饰生物体 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30029090 | 人血;治病、防病或诊断用动物血制品;其他毒素、培养微生物(不包括酵母)及类似产品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30031011 | 含有氨苄青霉素的混合药品(两种或两种以上成分混合而成的,治病或防病用,未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30031012 | 含有羟氨苄青霉素的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30031013 | 含有青霉素V的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30031019 | 含有其他青霉素及具有青霉烷酸结构的青霉素衍生物的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30031090 | 含有含有链霉素的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30032011 | 含有头孢噻肟的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30032012 | 含有头孢他啶的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30032013 | 含有头孢西丁的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30032014 | 含有头孢替唑的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30032015 | 含有头孢克罗的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30032016 | 含有头孢呋辛的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30032017 | 含有头孢三嗪(头孢曲松)的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 30032018 | 含有头孢哌酮的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30032019 | 含有其他头孢菌素的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30032090 | 其他含有其他抗菌素的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30033100 | 含有胰岛素但不含抗菌素的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30033900 | 含激素(胰岛素除外)或税目29.37其他产品,但不含抗菌素的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30034100 | 含有麻黄碱及其盐 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30034200 | 含有伪麻黄碱(INN)及其盐 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30034300 | 含有去甲麻黄碱及其盐 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30034900 | 含生物碱及其衍生物(奎宁或其盐除外),但不含抗菌素及税目2937的激素或其他产品的混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30036010 | 含有青蒿素及其衍生物药品 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30036090 | 其他含有本章子目注释二所列抗疟疾活性成分的药品 | 0 | 2 | 0 | 0 | 0 | 3.4 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30039000 | 含其他成份混合药品(两种或两种以上成分混合而成的,治病或防病用未配定剂量或非零售包装) | 0 | 2 | 0 | 0 | 0 | 3.4 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30041011 | 氨苄青霉素制剂(混合,治病或防病用,已配定剂量或制成零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | 0 | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30041012 | 羟氨苄青霉素制剂(两种或两种以上成分混合而成的,治病或防病用,已配定剂量或制成零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | 0 | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30041013 | 青霉素V制剂(两种或两种以上成分混合而成的,治病或防病用,已配定剂量或制成零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | 0 | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30041019 | 其他青霉素制剂(混合或非混合,治病或防病用,已配定剂量或制成零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | 0 | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30041090 | 含有其他青霉素及具有青霉烷酸结构的青霉素衍生物或链霉素及其衍生物的药品(混合或非混合,治病或防病用,已配定剂量或制成零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | 0 | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30042011 | 头孢噻肟制剂(混合或非混合,治病或防病用已配定剂量或制成零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30042012 | 头孢他啶制剂(混合或非混合,治病或防病用,已配定剂量或制成零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30042013 | 头孢西丁制剂(混合或非混合,治病或防病用,已配定剂量或制成零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30042014 | 头孢替唑制剂(混合或非混合,治病或防病用,已配定剂量或制成零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 30042015 | 头孢克罗制剂(混合或非混合,治病或防病用,已配定剂量或制成零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30042016 | 头孢呋辛制剂(混合或非混合,治病或防病用,已配定剂量或制成零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30042017 | 头孢三嗪(头孢曲松)制剂(混合或非混合,治病或防病用,已配定剂量或制成零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30042018 | 头孢哌酮制剂(混合或非混合,治病或防病用,已配定剂量或制成零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30042019 | 含有其他头孢菌素制剂(混合或非混合,治病或防病用,已配定剂量或制成零售包装) | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30042090 | 含有其他抗菌素的药品(混合或非混合,治病或防病用,已配定剂量或制成零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 3.6 | 0 | 0 | 0 | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30043110 | 含有重组人胰岛素但不含抗菌素的药品(混合或非混合,治病或防病用已配定剂量或零售包装) | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30043190 | 含有其他胰岛素但不含抗菌素的药品(混合或非混合,治病或防病用已配定剂量或零售包装) | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30043200 | 含肾上腺皮混合或非混合质激素但不含抗菌素的药品(,治病或防病用已配定剂量或零售包装) | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30043900 | 含有税目29.37其他产品但不含抗菌素的药品(混合或非混合,治病或防病用已配定剂量或零售包装) | 0 | 2 | 0 | 0 | 0 | 3 | 0 | 0 | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30044100 | 含有麻黄碱及其盐 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30044200 | 含有伪麻黄碱(INN)及其盐 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30044300 | 含有去甲麻黄碱及其盐 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30044900 | 含有其他生物碱及其衍生物,但不含抗菌素及税目29.37的产品的药品(混合或非混合,治病或防病用已配定剂量或零售包装) | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30045000 | 含有维生素或税目29.36其他产品的其他药品(混合或非混合,治病或防病用已配定剂量或零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | 5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30046010 | 含有青蒿素及其衍生物的中成药 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30046090 | 其他含有本章子目注释二所列抗疟疾活性成分的药品 | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | 0 | 0 | | 0 | 2.8 | 0 | | 0 | | | | | 0 | 0 | |
| 30049010 | 含有磺胺类的药品(两种或两种以上成分混合而成的,治病或防病用已配定剂量或零售包装) | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | 0 | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30049020 | 含联苯双酯的药品(混合或非混合,治病或防病用已配定剂量或零售包装) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 2.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30049051 | 中药酒(混合或非混合,治病或防病用已配定剂量或零售包装) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30049052 | 片仔癀(混合或非混合,治病或防病用已配定剂量或零售包装) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30049053 | 白药(混合或非混合,治病或防病用已配定剂量或零售包装) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30049054 | 清凉油(混合或非混合,治病或防病用已配定剂量或零售包装) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30049055 | 安宫牛黄丸 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30049059 | 其他中式成药(混合或非混合,治病或防病用已配定剂量或零售包装) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30049090 | 其他药品(混合或非混合,治病或防病用已配定剂量或零售包装) | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | 0 | 0 | | 0 | 2.8 | 0 | | 0 | | | | | 0 | 0 | |
| 30051010 | 橡皮膏(经药物浸涂或制定零售包装供医疗、外科、牙科或兽医用) | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30051090 | 其他胶粘敷料及有胶粘涂层的物品(经药物浸涂或制定零售包装供医疗、外科、牙科或兽医用) | 0 | 2 | | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 30059010 | 药棉、纱布、绷带(经药物浸涂或制定零售包装供医疗、外科、牙科或兽医用) | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30059090 | 其他医用软填料及类似物品(经药物浸涂或制定零售包装供医疗、外科、牙科或兽医用) | 0 | 2 | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30061000 | 无菌外科肠线;无菌昆布、无菌粘合胶布、无菌吸收性止血材料、外科或牙科用无菌抗粘连阻隔材料及类似无菌材料 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30062000 | 血型试剂 | 0 | 0 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30063000 | X光检查造影剂;诊断试剂 | 0 | 0 | 0 | 0 | 0 | 0.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30064000 | 牙科粘固剂及其他牙科填料(包括骨骼粘固剂) | 0 | 3.5 | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30065000 | 急救药箱、药包 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 30066010 | 以激素等为基本成分的化学避孕药 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 30066090 | 其他化学避孕药物 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 30067000 | 专用于人类或作兽药用的凝胶制品,作为外科手术或体检时躯体部位的润滑剂,或者作为躯体和医疗器械之间的偶合剂 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 30069100 | 可确定用于造口术用具 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 9.2 | 9.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 30069200 | 废药物 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 31010011 | 未经化学处理的鸟粪 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 31010019 | 未经化学处理的其他动植物肥料 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 31010090 | 动植物产品经混合或化学处理的制成的肥料 | 0 | 3.2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 31021000 | 尿素(不论是否水溶液) | | | | | | | | 0 | | | | 40 | 40 | | | | | | | | | |
| 31022100 | 硫酸铵 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31022900 | 硫酸铵和硝酸铵的复盐及混合物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31023000 | 硝酸铵(不论是否水溶液) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31024000 | 硝酸铵与碳酸钙或其他无肥效无机物的混合物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31025000 | 硝酸钠 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31026000 | 硝酸钙和硝酸铵的复盐及混合物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31028000 | 尿素及硝酸铵混合物的水溶液或氨水溶液 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31029010 | 氰氨化钙 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31029090 | 其他矿物氮肥及化学氮肥,包括上述子目未列名的混合物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31031110 | 重过磷酸钙 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31031190 | 其他含五氧化二磷35%以上的过磷酸钙 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31031900 | 其他过磷酸钙 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31039000 | 其他矿物磷肥或化学磷肥 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31042020 | 纯氯化钾 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31042090 | 其他氯化钾 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31043000 | 硫酸钾 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31049010 | 光卤石、钾盐及其他天然粗钾盐 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31049090 | 其他矿物钾肥及化学钾肥 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31051000 | 制成片状及类似形状或每包毛重不超过10公斤的31章各货品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31052000 | 含氮、磷、钾三种肥效元素的肥料 | | | | | | | | 0 | | | | | | | | | | | | | | |
| 31053000 | 磷酸氢二铵 | | | | | | | | | | | | | | | | | | | | | | |
| 31054000 | 磷酸二氢铵及磷酸二氢铵与磷酸氢二铵的混合物 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31055100 | 含有硝酸盐及磷酸盐的肥料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31055900 | 其他含氮、磷两种肥效元素的矿物肥料或化学肥料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31056000 | 含磷、钾两种元素的肥料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31059010 | 有机无机复混肥 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 31059090 | 其他肥料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 32011000 | 坚木浸膏 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 32012000 | 荆树皮浸膏 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 32019010 | 其他植物鞣料浸膏 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 32019090 | 鞣酸及其盐、醚、酯和其他衍生物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 32021000 | 有机合成纤维鞣料 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 32029000 | 无机鞣料;鞣料制剂等,不论是否含有天然鞣料;预鞣用酶制剂 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 32030011 | 天然靛蓝及以其为基本成分的制品,包括染料浸膏(不论是否已有化学定义) | 2.6 | 2.6 | 0 | 3.6 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32030019 | 其他植物质着色料及以其为基本成分的制品包括染料浸膏(不论是否已有化学定义);32章注释三所述的以植物质着色料为基本成分的制品 | 2.6 | 2.6 | 0 | 3.6 | 0 | 1.3 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32030020 | 动物质着色料及以其为基本成分的制品包括染料浸膏(不论是否已有化学定义,但动物炭黑除外);32章注释三所述的以动物质着色料为基本成分的制品 | 2.6 | 2.6 | 0 | 3.6 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32041100 | 分散染料及以其为基本成分的制品(不论是否已有化学定义) | 2.6 | 2.6 | 0 | 0 | 0 | | 0 | | | | 0 | 5.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32041200 | 酸性染料(不论是否预金属络合)及以其为基本成分的制品(不论是否已有化学定义);媒染染料及以其为基本成分的制品(不论是否已有化学定义) | 2.6 | 0 | 0 | 0 | 0 | 4.4 | 0 | 0 | | 0 | 0 | 5.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32041300 | 碱性染料及以其为基本成分的制品(不论是否已有化学定义) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32041400 | 直接染料及以其为基本成分的制品(不论是否已有化学定义) | 2.6 | 0 | 0 | 0 | 0 | 3.9 | 0 | | | 0 | 0 | 6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32041510 | 合成纤维靛蓝(还原靛蓝)(不论是否已有化学定义) | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32041590 | 其他瓮染料(包括颜料用的)及以其为基本成分的制品(不论是否已有化学定义) | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32041600 | 活性染料及以其为基本成分的制品(不论是否已有化学定义) | 2.6 | 0 | 0 | 0 | 0 | 4.4 | 0 | 0 | | 0 | 0 | 5.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32041700 | 颜料及以其为基本成分的制品(不论是否已有化学定义) | 2.6 | 0 | 0 | 0 | 0 | 3.9 | 0 | 0 | | 0 | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32041911 | 硫化黑(硫化青)及以其为基本成分的制品(不论是否已有化学定义) | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32041919 | 其他硫化染料及以其为基本成分的制品(不论是否已有化学定义) | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32041990 | 由子目号3204.11至3204.19中两个或多个子目所列着色料组成的混合物,(不论是否已有化学定义) | 2.6 | 0 | 0 | 0 | 0 | | 0 | | | 0 | 0 | 6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32042000 | 用作萤光增白剂的有机合成纤维产品(不论是否已有化学定义) | 2.6 | 0 | 0 | 0 | 0 | 4.4 | 0 | 0 | | 0 | 0 | 6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32049010 | 生物染色剂及染料指示剂(不论是否已有化学定义) | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | | | | 0 | 6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32049020 | 胡萝卜素及类胡萝卜素 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32049090 | 其他用作发光体的有机合成纤维产品(不论是否已有化学定义) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32050000 | 色淀及32章注释三所述的以色淀为基本成分的制品 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32061110 | 钛白粉 | 2.6 | 0 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32061190 | 干量计二氧化钛≥80%的颜料及制品,钛白粉除外 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32061900 | 二氧化钛为基料的颜料及制品,干量计二氧化钛<80% | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 32062000 | 铬化合物为基本成分的颜料及制品 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32064100 | 群青及以其为基本成分的制品 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32064210 | 锌钡白 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32064290 | 其他以硫化锌为基本成份的颜料和制品 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32064911 | 以钒酸铋为基本成分的颜料及制品 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | 0 | 0 | 3.3 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32064919 | 其他以铋化合物为基本成分的颜料及制品 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | 0 | 0 | 3.3 | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 32064990 | 其他着色料及其他制品 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | 0 | 0 | 3.3 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32065000 | 用作发光体的无机产品,不论是否已有化学定义 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 5.9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32071000 | 调制颜料、遮光剂、着色剂及类似制品(用于陶瓷、搪瓷及玻璃工业) | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32072000 | 珐琅和釉料、釉底料及类似制品(用于陶瓷、搪瓷及玻璃工业) | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32073000 | 光瓷釉及类似制品(用于陶瓷、搪瓷及玻璃工业) | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32074000 | 呈粉、粒状搪瓷玻璃料及其他玻璃 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32081000 | 分散或溶于非水介质的聚酯油漆及清漆等 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 32082010 | 分散或溶于非水介质的丙烯酸聚合物油漆及清漆 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | | | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 32082020 | 分散或溶于非水介质的乙烯聚合物油漆及清漆 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | |
| 32089010 | 分散或溶于非水介质的聚胺酯类油漆及清漆 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 32089090 | 分散或溶于非水介质其他油漆、清漆溶液 | 4 | 8.5 | 0 | 2 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 32091000 | 分散或溶于水介质的丙烯酸聚合物或乙烯聚合物油漆及清漆 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 32099010 | 以环氧树脂为基本成分的溶于水介质其他聚合物油漆及清漆 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 32099020 | 以氟树脂为基本成分的溶于水介质其他聚合物油漆及清漆 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 32099090 | 溶于水介质其他聚合物油漆及清漆 | 4 | 8.5 | 0 | 0 | 0 | 6 | 0 | 0 | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 32100000 | 其他油漆及清漆(包括瓷漆\大漆及水浆涂料);皮革用水性颜料 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 32110000 | 配制的催干剂 | 4 | 8 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 32121000 | 压印箔 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 32129000 | 制漆用颜料(分散于非水介质中呈液状或浆状的)及零售形状或零售包装的染料、色料 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 32131000 | 成套的颜料(艺术家、学生和广告美工用的) | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 32139000 | 非成套颜料、调色料及类似品(艺术家、学生和广告美工用的,片状、管装、罐装、瓶装、扁盒装等类似形状或包装的) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32141010 | 半导体器件封装材料 | 3.6 | | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32141090 | 其他安装玻璃用油灰、接缝用油灰、树脂胶泥、嵌缝胶及其他类似胶粘剂;漆工用填料 | 3.6 | 3.6 | 0 | 0 | 0 | 5.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32149000 | 非耐火涂面制剂,涂门面、内墙、地板、天花板等用 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32151100 | 黑色印刷油墨(不论是否固体或浓缩) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32151900 | 其他印刷油墨(不论是否固体或浓缩),黑色印刷油墨除外 | 2.6 | 4.5 | 0 | 0 | 0 | 3.9 | 0 | 0 | 0 | 0 | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 32159010 | 书写墨水(不论是否固体或浓缩) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 32159020 | 水性喷墨墨水 | 4 | 4 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 32159090 | 绘图墨水及其他墨类(不论是否固体或浓缩) | 4 | 4 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 33011200 | 橙油(包括浸膏及净油) | 8 | 16 | 0 | 4 | 0 | 13.3 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 33011300 | 柠檬油(包括浸膏及净油) | 8 | 16 | 0 | 0 | 0 | 4 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 33011910 | 白柠檬油(酸橙油)(包括浸膏及净油) | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 33011990 | 其他柑桔属果实的精油(包括浸膏及净油) | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 33012400 | 胡椒薄荷油(包括浸膏及净油) | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 33012500 | 其他薄荷油(包括浸膏及净油) | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | 14 | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 33012910 | 樟脑油(包括浸膏及净油) | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 33012920 | 香茅油(包括浸膏及净油) | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 33012930 | 茴香油(包括浸膏及净油) | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 33012940 | 桂油(包括浸膏及净油) | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 33012950 | 山苍子油(包括浸膏及净油) | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 33012960 | 桉叶油(包括浸膏及净油) | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 33012991 | 老鹳草油(香叶油)(包括浸膏及净油) | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 33012999 | 其他非柑桔属果实的精油(包括浸膏及净油) | 6 | 12 | 0 | 0 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 33013010 | 鸢尾凝脂 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 33013090 | 其他香膏 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 33019010 | 提取的油树脂 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | 0 | | 0 | 18 | 18 | 0 | 0 | | | | | 0 | 0 | |
| 33019020 | 柑桔属果实的精油脱萜所得的萜烯副产品 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | 0 | | 0 | 18 | 18 | 0 | 0 | | | | | 0 | 0 | |
| 33019090 | 用花香吸取法或浸渍法制定的含浓缩精油的脂肪、固定油、蜡及类似品;精油脱萜所得的萜烯副产品(柑桔属果实的除外);精油水溶液及水馏液 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | | 0 | | 0 | 18 | 18 | 0 | 0 | | | | | 0 | 0 | 0 |
| 33021010 | 生产饮料用的混合香料以及以香料为基本成分的制品,按容量计酒精浓度≤0.5% | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | 12.8 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 33021090 | 其他食品或饮料工业用混合香料以及以香料为基本成分的制品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 33029000 | 其他工业用混合香料及以香料为基本成分的混合物和制品 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 33030000 | 香水及花露水 | 4 | | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 8.2 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 33041000 | 唇用化妆品 | 4 | | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 33042000 | 眼用化妆品 | 4 | | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 33043000 | 指(趾)甲化妆品 | 6 | | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 33049100 | 香粉,不论是否压紧 | 4 | | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 33049900 | 其他美容品或化妆品及护肤品 | 2.6 | 5.7 | 2.2 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | | 5.2 | 0 | 0 | | | | | 0 | 0 | |
| 33051000 | 洗发剂(香波) | 2.6 | 5.1 | | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 5.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 33052000 | 烫发剂 | 6 | | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 33053000 | 定型剂 | 6 | | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 33059000 | 其他护发品 | 4 | 7.9 | | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 33061010 | 牙膏 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 33061090 | 其他洁齿品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 33062000 | 牙线 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | 9.2 | 5 | | 0 | | | | | 0 | 0 | |
| 33069000 | 其他口腔及牙齿清洁剂 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 33071000 | 剃须用制剂 | 4 | | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 33072000 | 人体除臭剂及止汗剂 | 4 | | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 33073000 | 香浴盐及其他沐浴用制剂 | 4 | 7.9 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 33074100 | 神香及其他通过燃烧散发香气制品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 33074900 | 室内除臭制品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 33079000 | 脱毛剂、其他编号未列名的芳香料制品及化妆盥洗品 | 3.6 | 7.1 | 0 | 0 | 0 | 1.8 | 0 | | 0 | | 0 | 6.3 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 34011100 | 盥洗用肥皂及有机表面活性产品,条状、块状或模制形状的,以及用肥皂或洗涤剂浸渍、涂面或包覆的纸、絮胎、毡呢及无纺织物 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 8.3 | 8.3 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 34011910 | 洗衣皂 | 4 | | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 34011990 | 其他用肥皂及有机表面活性产品,条状、块状或模制形状的,以及用肥皂或洗涤剂浸渍、涂面或包覆的纸、絮胎、毡呢及无纺织物 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | | 0 | | | | | 0 | 0 | |
| 34012000 | 其他形状的肥皂 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | 12.4 | 7.5 | | 0 | | | | 0 | 0 | 0 | 0 |
| 34013000 | 洁肤用的有机表面活性产品及制品,液状或膏状并制成零售包装的,不论是否含有肥皂 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 34021100 | 阴离子型有机表面活性剂 | 2.6 | 5.1 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 34021200 | 阳离子型有机表面活性剂 | 2.6 | 5.1 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 34021300 | 非离子型有机表面活性剂 | 2.6 | 5.2 | 0 | 0 | 0 | 3.9 | 0 | 0 | 0 | 0 | 0 | 5.9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 34021900 | 其他有机表面活性剂 | 2.6 | 5.1 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 34022010 | 零售包装的合成纤维洗涤粉 | 4 | 7.9 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 34022090 | 零售包装有机表面活性剂制品(合成纤维洗涤粉除外) | 4 | 7.9 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 34029000 | 非零售包装有机表面活性剂制品、洗涤剂及清洁剂 | 3.6 | 3.6 | 0 | 0 | 0 | 5.4 | 0 | 0 | 0 | | 0 | 7.8 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 34031100 | 用于纺织材料、皮革、毛皮或其他材料油脂处理的制剂(含有石油或从沥青矿物提取的油类且按重量计<70%) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 9.5 | 5 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 34031900 | 润滑剂(含有石油或从沥青矿物提取的油类且按重量计<70%) | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 34039100 | 用于纺织、皮革、毛皮或其他材料油脂处理的制剂(不含有石油或从沥青矿物提取的油类) | 4 | 4 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 34039900 | 润滑剂(不含有石油或从沥青矿物提取的油类) | 4 | 4 | 0 | 2 | 0 | 6 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 34042000 | 聚乙二醇蜡 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 34049000 | 其他人造蜡及调制蜡 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 34051000 | 鞋靴或皮革用的上光剂及类似制品 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 34052000 | 保养木制品的上光剂及类似制品 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 34053000 | 车身用的上光剂及类似制品 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 34054000 | 擦洗膏、去污粉及类似制品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 34059000 | 玻璃或金属用的光洁剂 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 34060000 | 各种蜡烛及类似品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 34070010 | 牙科用蜡及造型膏 | 2.6 | 4.5 | 0 | 0 | 0 | 3.9 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 34070020 | 以熟石膏为成分的牙科用其他制品 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 34070090 | 塑型用膏 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 35011000 | 酪蛋白 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 35019000 | 酪蛋白衍生物;酪蛋白胶 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 35021100 | 干的卵清蛋白 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 35021900 | 其他卵清蛋白 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 35022000 | 乳白蛋白,包括两种或两种以上的乳清蛋白浓缩物 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 35029000 | 其他白蛋白及白蛋白盐及其衍生物 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 35030010 | 明胶及其衍生物 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 35030090 | 鱼胶;其他动物胶 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 35040010 | 蛋白胨 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 35040090 | 其他税号未列名蛋白质及其衍生物,皮粉 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 35051000 | 糊精及其他改性淀粉 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | 0 | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 35052000 | 以淀粉、糊精或其他改性淀粉为基本成分的胶 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 35061000 | 适于作胶或粘合剂的产品,零售包装每件净重≤1kg | 4 | 4 | | 2 | 0 | 6 | 0 | 0 | | 0 | 0 | 9.2 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 35069110 | 以聚酰胺为基本成份的粘合剂 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 35069120 | 以环氧树脂为基本成分的粘合剂 | 4 | 8.5 | 0 | 2 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 35069190 | 以其他橡胶或塑料为基本成分的粘合剂 | 4 | 7 | 0 | 2 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 35069900 | 其他调制胶、粘合剂 | 4 | 8.5 | 0 | 2 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 8.6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 35071000 | 粗制凝乳酶及其浓缩物 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 35079010 | 碱性蛋白酶 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 35079020 | 碱性脂肪酶 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 35079090 | 其他酶及未列名的酶制品 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 36010000 | 发射药 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 36020010 | 硝铵炸药,但发射药除外 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 36020090 | 其他配制炸药,但发射药除外 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 36030000 | 安全导火索、导爆索;火帽或雷管;引爆器;电雷管 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 36041000 | 烟花、爆竹 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 36049000 | 信号弹、降雨火箭、浓雾信号弹及其他烟火制品 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 36050000 | 火柴,但税目3604的烟火制品除外 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 36061000 | 灌注打火机等用的液体或液化气体燃料,其包装容器的容积≤300cm3 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 36069011 | 已切成形可直接使用的铈铁及其他引火合金 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 36069019 | 未切成形不可直接使用的铈铁及其他引火合金 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 36069090 | 其他易燃材料制品 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 37011000 | 未曝光的X光感光硬片及平面软片,用纸、纸板及纺织物以外任何材料制成 | 8 | 17.6 | 0 | 4 | 0 | 12 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 37012000 | 未曝光的一次成像感光平片,用纸、纸板及纺织物以外任何材料制成 | 0 | 3.5 | 0 | 0 | 0 | 3.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 37013021 | 激光照排片(任何一边超过255mm),用纸、纸板及纺织物以外任何材料制成 | 4 | 2.5元/平方米 | 0 | 0 | 0 | 6 | 0 | | 0 | | | | | | 0 | | | | | 0 | 0 | |
| 37013022 | PS版(预涂感光版)(任何一边超过255mm),用纸、纸板及纺织物以外任何材料制成 | 4 | 5.6元/平方米 | 0 | 0 | 0 | 2 | 0 | | 0 | | | | | | 0 | | | | | 0 | 0 | |
| 37013024 | CTP版 | 4 | 5.6元/平方米 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 37013025 | 柔性印刷版 | 4 | 10.5元/平方米 | 0 | 0 | 0 | 6 | 0 | | 0 | | | | | | 0 | | | | | 0 | 0 | |
| 37013029 | 其他未曝光照相制版用感光硬片及软片(任何一边超过255mm),用纸、纸板及纺织物以外任何材料制成 | 4 | 6元/平方米 | 0 | 0 | 0 | 6 | 0 | | 0 | | | | | | 0 | | | | | 0 | 0 | |
| 37013090 | 未曝光其他用途的感光硬片及软片(任何一边超过255mm),用纸、纸板及纺织物以外任何材料制成 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 37019100 | 彩色摄影用未曝光彩色硬片及平面软片,用纸、纸板及纺织物以外任何材料制成,任何一边≤255mm | 8.8 | | 0 | 4.4 | 0 | 13.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 37019920 | 照相制版用其他未曝光软片及硬片,用纸、纸板及纺织物以外任何材料制成,任何一边≤255mm | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 37019990 | 其他用未曝光软片及硬片,用纸、纸板及纺织物以外任何材料制成,任何一边≤255mm | 10 | | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 37021000 | 成卷的未曝光的X光感光胶片,用纸、纸板及纺织物以外任何材料制成 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 37023110 | 彩色摄影用未曝光一次成像感光卷片,宽度≤105 mm,用纸、纸板及纺织物以外任何材料制成 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 37023190 | 彩色摄影用未曝光无齿孔彩色胶卷,宽度≤105 mm,用纸、纸板及纺织物以外任何材料制成 | 16 | | 0 | 8 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 37023210 | 照相制版用未曝光涂卤化银液无齿孔一次成像感光卷片,宽度≤105 mm,用纸、纸板及纺织物以外任何材料制成 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 37023220 | 照相制版用未曝光涂卤化银液无齿孔胶卷,宽度≤105 mm,用纸、纸板及纺织物以外任何材料制成 | 4 | 3.1元/平方米 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 2.25元/平方米 | | 0 | | | | | 0 | 0 | |
| 37023290 | 其他未曝光涂乳液无齿孔胶卷,宽度≤105 mm,用纸、纸板及纺织物以外任何材料制成 | 8.8 | 17.8元/平方米 | 0 | 4.4 | 0 | 13.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 37023920 | 照相制版用未曝光未涂卤化银无齿孔感光胶卷,宽度≤105 mm,用纸、纸板及纺织物以外任何材料制成 | 4 | 8.4元/平方米 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 6元/平方米 | | 0 | | | | | 0 | 0 | |
| 37023990 | 其他未曝光未涂卤化银无齿孔感光胶卷,宽度≤105 m,用纸、纸板及纺织物以外任何材料制成 | 8.8 | 20.4元/平方米 | 0 | 4.4 | 0 | 13.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 37024100 | 彩色摄影用未曝光无齿孔彩色胶卷,宽度>610 mm,长度>200m,用纸、纸板及纺织物以外任何材料制成 | 6.4 | | 0 | 3.2 | 0 | 9.6 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 37024221 | 印刷电路板制造用未曝光光致抗蚀干膜，宽度＞610 mm，长度＞200m，用纸、纸板及纺织物以外任何材料制成 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0.3元/平方米 | 0 | 0 | | | | | 0 | 0 | |
| 37024229 | 照相制版用其他未曝光无齿孔胶卷，宽度>610 mm，长度>200m，用纸、纸板及纺织物以外任何材料制成 | 4 | 1.1元/平方米 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0.8元/平方米 | | 0 | | | | | 0 | 0 | |
| 37024292 | 红色或红外激光胶片 | 6.4 | 1.6元/平方米 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 37024299 | 其他未曝光无齿孔宽长胶卷 | 6.4 | 4.9元/平方米 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 37024321 | 照相制版用未曝光无齿孔激光照排片，宽度>610 mm，长度≤200m，用纸、纸板及纺织物以外任何材料制成 | 4 | 1.2元/平方米 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0.9元/平方米 | | 0 | | | | | 0 | 0 | |
| 37024329 | 其他照相制版用未曝光无齿孔胶卷，宽度>610 mm，长度≤200m，用纸、纸板及纺织物以外任何材料制成 | 4 | 2.5元/平方米 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 1.85元/平方米 | | 0 | | | | | 0 | 0 | |
| 37024390 | 其他用未曝光无齿孔胶卷，宽度610 mm，长度≤200m，用纸、纸板及纺织物以外任何材料制成 | 8 | 13.6元/平方米 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 37024421 | 照相制版用无齿孔未曝光激光照排片，105mm＜宽度≤610mm，用纸、纸板及纺织物以外任何材料制成 | 4 | 1.4元/平方米 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 1.0元/平方米 | | 0 | | | | | 0 | 0 | |
| 37024422 | 印刷电路板制造用未曝光光致抗蚀干膜，105mm<宽度≤610mm，用纸、纸板及纺织物以外任何材料制成 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0.45元/平方米 | | 0 | | | | | 0 | 0 | |
| 37024429 | 其他照相制版用无齿孔未曝光胶卷，105mm＜宽度≤610mm，用纸、纸板及纺织物以外任何材料制成 | 4 | 2元/平方米 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 1.45元/平方米 | | 0 | | | | | 0 | 0 | |
| 37024490 | 其他用无齿孔未曝光胶卷，105mm<宽度≤610mm，用纸、纸板及纺织物以外任何材料制成 | 8 | 21.6元/平方米 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 37025200 | 彩色摄影用未曝光彩色胶卷，宽度≤16 mm | 18.8 | | 0 | 9.4 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 37025300 | 幻灯片用未曝光彩色摄影胶卷，16 mm<宽度≤35 mm，长度<30m，用纸、纸板及纺织物以外任何材料制成 | 18.8 | | 0 | 9.4 | 0 | | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 37025410 | 非幻灯片用未曝光彩色胶卷，宽度35mm，长度≤2 m，用纸、纸板及纺织物以外任何材料制成 | 7.2 | 17.6元/平方米 | 0 | 3.6 | 0 | 10.8 | 0 | 0 | | | | | | | 0 | | | | | 0 | 0 | |
| 37025490 | 非幻灯片用彩色摄影用未曝光彩色胶卷，16 mm<宽度<35 mm，2 m<长度≤30m，用纸、纸板及纺织物以外任何材料制成 | 7.2 | 19.2元/平方米 | 0 | 3.6 | 0 | 10.8 | 0 | 0 | | | | | | | 0 | | | | | 0 | 0 | |
| 37025520 | 未曝光的彩色电影胶片，16mm＜宽度≤35mm，长度>30m，用纸、纸板及纺织物以外任何材料制成 | 10.4 | | 0 | 5.2 | 0 | | 0 | | | | 20 | | | | 0 | | | | | 0 | 0 | |
| 37025590 | 未曝光彩色摄影用胶卷，16mm＜宽度≤35mm，长度>30m，用纸、纸板及纺织物以外任何材料制成，电影胶片除外 | 16 | | 0 | | 0 | | 0 | | | | 20 | | | | 0 | | | | | 0 | | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 37025620 | 未曝光的彩色电影胶片,宽度>35mm,用纸、纸板及纺织物以外任何材料制成 | 9.6 | 11元/平方米 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 37025690 | 未曝光的彩色摄影用胶卷,宽度>35mm,用纸、纸板及纺织物以外任何材料制成,电影胶片除外 | 16 | | 0 | 8 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 37029600 | 未曝光非彩色胶卷,宽度≤35mm,长度≤30m,用纸、纸板及纺织物以外任何材料制成 | 8 | 16.8元/平方米 | 0 | 4 | 0 | 12 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 37029700 | 未曝光的非彩色胶卷,宽度≤35mm,长度>30m,用纸、纸板及纺织物以外任何材料制成 | 7.2 | 7.2元/平方米 | 0 | 3.6 | 0 | 10.8 | 0 | | | | | | 9元/平方米 | | 0 | | | | | 0 | 0 | |
| 37029800 | 未曝光的非彩色胶卷,宽度>35mm,用纸、纸板及纺织物以外任何材料制成 | 7.2 | 7元/平方米 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 8元/平方米 | 0 | 0 | | | | | 0 | 0 | |
| 37031010 | 成卷未曝光的感光纸及纸板,宽度>610mm | 7.2 | 14.4 | 0 | 3.6 | 0 | 10.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 37031090 | 成卷未曝光的感光布,宽度>610mm | 7.2 | 14.4 | 0 | 3.6 | 0 | 10.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 37032010 | 未曝光的彩色摄影用感光纸及纸板,非成卷或宽度≤610mm | 14 | | 0 | | 0 | | 0 | 0 | | | 20 | | | | 0 | | | | | 0 | | |
| 37032090 | 未曝光的彩色摄影用感光布,非成卷或宽度≤610mm | 7.2 | 14.4 | 0 | 3.6 | 0 | 10.8 | 0 | 0 | | | | | | | 0 | | | | | 0 | 0 | |
| 37039010 | 未曝光的非彩色摄影用感光纸及纸板,非成卷或宽度≤610mm | 14 | | 0 | | 0 | | 0 | | | | 20 | | | | 0 | | | | | 0 | | |
| 37039090 | 未曝光的非彩色摄影用感光布,非成卷或宽度≤610mm | 7.2 | 14.4 | 0 | 3.6 | 0 | 10.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 37040010 | 已曝光未冲洗的电影胶片 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 37040090 | 已曝光未冲洗的摄影硬片、软片、纸、纸板及纺织物,电影胶片除外 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 14.4 | 0 | 0 | | | | | 0 | 0 | |
| 37050010 | 已曝光已冲洗的教学专用幻灯片 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 37050021 | 书籍、报刊用的已曝光已冲洗的缩微胶片 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 37050029 | 已曝光已冲洗的缩微胶片,书籍、报刊用除外 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 37050090 | 已曝光已冲洗的其他摄影硬片及软片 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 14.4 | 0 | 0 | | | | | 0 | 0 | |
| 37061010 | 已曝光已冲洗的教学专用电影胶片,宽度≥35mm,不论是否配有声道或仅有声道 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 37061090 | 已曝光已冲洗的电影胶片,宽度≥35mm,不论是否配有声道或仅有声道,教学专用除外 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 37069010 | 已曝光已冲洗的教学专用电影胶片,宽度<35mm,不论是否配有声道或仅有声道 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 37069090 | 已曝光已冲洗的电影胶片,宽度<35mm,不论是否配有声道或仅有声道,教学专用除外 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 37071000 | 摄影用感光乳液 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 37079010 | 冲洗胶卷及相片用化学制剂或摄影用未混合品(定量包装或零售包装可立即使用的) | 6.4 | 12.8 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 37079020 | 复印机用化学制剂或摄影用未混合品(定量包装或零售包装可立即使用的) | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 37079090 | 其他摄影用化学制剂或摄影用未混合品(定量包装或零售包装可立即使用的) | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38011000 | 人造石墨 | 2.6 | 4.5 | 0 | 0 | 0 | 3.9 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38012000 | 胶态或半胶态石墨 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38013000 | 电极用碳糊及炉衬用的类似糊 | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38019010 | 表面处理的球化石墨 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38019090 | 其他石墨 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38021010 | 木质活性碳 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 5.5 | 5 | | 0 | | | | | 0 | 0 | |
| 38021090 | 其他活性碳 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 5.5 | 5 | | 0 | | | | | 0 | 0 | |
| 38029000 | 活性天然矿产品;动物炭黑(包括废动物炭黑) | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 38030000 | 妥尔油,不论是否精炼 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38040000 | 木浆残余碱液,不论是否浓缩、脱糖或经化学处理,包括木素磺酸盐,但不包括税目38.03的妥尔油 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38051000 | 脂松节油、木松节油和硫酸松节油 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38059010 | 以α萜品醇为基本成分的松油,用蒸馏或其他方法从针叶木制得 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38059090 | 粗制二聚戊烯;亚硫酸盐松节油及其他粗制对异丙基苯甲烷;其他萜烯油,用蒸馏或其他方法从针叶木制得 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38061010 | 松香 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 38061020 | 树脂酸 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38062010 | 松香盐及树脂酸盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38062090 | 松香或树脂酸衍生物的盐,但松香加合物的盐除外 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38063000 | 酯胶 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38069000 | 其他松香和树脂酸的衍生物;松香精及松香油;再熔胶 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38070000 | 木焦油;精制木焦油;木杂酚油;粗木精;植物沥青;以松香、树脂酸或植物沥青为基本成分的啤酒桶沥青及类似制品 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38085200 | DDT(ISO)[滴滴涕(INN)],每包净重不超过300克 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38085910 | 零售包装的本章注释一规定货物 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38085990 | 非零售包装的本章注释一规定货物 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 38086100 | 每包净重不超过300克的注释二所列货品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 7 | 5 | | 0 | | | | | | | |
| 38086200 | 每包净重超过300克,但不超过7.5千克的注释二所列货品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38086900 | 其他注释二所列货品 | 2.4 | 2.4 | 0 | 0 | 0 | 3.6 | 0 | 0 | 0 | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 38089111 | 蚊香 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 38089112 | 生物杀虫剂 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38089119 | 零售包装杀虫剂 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38089190 | 非零售包装杀虫剂 | 2.4 | 2.4 | 0 | 0 | 0 | 3.6 | 0 | 0 | 0 | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 38089210 | 零售包装的杀菌剂 | 3.6 | 3.6 | 0 | 0 | 0 | 5.4 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38089290 | 非零售包装的杀菌剂 | 2.4 | 2.4 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38089311 | 零售包装的除草剂 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38089319 | 非零售包装的除草剂 | 0 | 2 | 0 | 0 | 0 | 3 | 0 | | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 38089391 | 零售包装抗萌剂及植物生长调节剂 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | 8.3 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38089399 | 非零售抗萌剂及植物生长调节剂 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38089400 | 消毒剂 | 3.6 | 3.6 | 0 | 0 | 0 | 5.4 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38089910 | 零售包装的杀鼠剂及其他类似产品 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38089990 | 非零售包装的杀鼠剂及其他类似产品 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 38091000 | 以淀粉物质为基本成分,纺织、造纸、制革及类似工业用的其他税号未列名的整理剂、染料加速着色或固色助剂及其他产品和制剂 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 38099100 | 纺织工业及类似工业用其他税号未列名整理剂、染料加速着色剂或固色助剂及其他产品和制剂 | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | 0 | | | 0 | 6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 38099200 | 造纸工业用其他税号未列名整理剂、染料加速着色剂或固色助剂及其他产品和制剂 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 38099300 | 制革工业用其他税号未列名整理剂、染料加速着色剂或固色助剂及其他产品和制剂 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 38101000 | 金属表面酸洗剂;金属及其他材料制成的焊粉或焊膏 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38109000 | 焊接用的焊剂及其他辅助剂;作焊条芯子或焊条涂料用的制品 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38111100 | 以铅化合物为基本成分的抗震剂,用于矿物油或与矿物油同样用途的其他液体 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38111900 | 抗震剂(以铅化合物为基本成分的除外),用于矿物油或与矿物油同样用途的其他液体 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38112100 | 含有石油或从沥青矿物提取的油类的润滑油添加剂 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38112900 | 不含石油或从沥青矿物提取的油类的润滑油添加剂 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | 5.5 | 5 | | 0 | | | | | 0 | 0 | |
| 38119000 | 抗氧剂、防胶剂、粘度改良剂、防腐剂配制添加剂,用于矿物油或与矿物油同样用途的其他液体 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38121000 | 配制的橡胶促进剂 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38122000 | 橡胶或塑料用复合增塑剂 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38123100 | 2,2,4-三甲基-1,2-二氢化喹啉(TMQ)低聚体混合物 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38123910 | 橡胶的防老剂 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38123990 | 其他橡胶、塑料用抗氧剂及其他稳定剂 | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | 0 | | | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 38130010 | 灭火器的装配药 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38130020 | 已装药的灭火弹 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38140000 | 其他税号未列名的有机复合溶剂及稀释剂;除漆剂 | 4 | 8.5 | 0 | 2 | 0 | 6 | 0 | 0 | 0 | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 38151100 | 以镍及其化合物为活性物的载体催化剂 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38151200 | 以贵金属及其化合物为活性物的载体催化剂 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38151900 | 其他载体催化剂 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 38159000 | 其他未列名的反应引发剂、促进剂 | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38160000 | 耐火水泥、灰泥、混凝土及类似耐火材料,但税目38.01的产品除外 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38170000 | 混合烷基苯及混合烷基萘,但税目27.07及29.02的产品除外 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38180011 | 7.5 cm≤直径≤15.24 cm的单晶硅切片 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 38180019 | 经掺杂用于电子工业的,已切成圆片、薄片或类似形状,直径>15.24cm的单晶硅片 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 38180090 | 经掺杂用于电子工业的化学元素,,已切成圆片、薄片或类似形状,单晶硅片除外;经掺杂用于电子工业的化合物 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 38190000 | 闸用液压油及其他液压传动用液体,不含石油或从沥青矿物提取的油类,或者按重量计石油或从沥青矿物提取的油类含量低于70% | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38200000 | 防冻剂及解冻剂 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 38210000 | 制成的微生物培养基 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 38220010 | 附于衬背上的诊断或实验用试剂，但税目32.02,32.06的货品除外 | 0 | 1.6 | 1.3 | 0 | 0 | 0.8 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 38220090 | 无论是否附于衬背上的诊断或实验用配制试剂，但税目32.02,32.06的货品除外 | 0 | 2 | 1.7 | 0 | 0 | 1 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 38231100 | 硬脂酸 | 6.4 | 12.8 | | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | | 0 | | | | | 0 | 0 | |
| 38231200 | 油酸 | 6.4 | 12.8 | | 3.2 | 0 | 9.6 | 0 | 0 | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 38231300 | 妥尔油脂肪酸 | 6.4 | 12.8 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 38231900 | 其他工业用单羧脂肪酸;精炼所得的酸性油 | 6.4 | 12.8 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 38237000 | 工业用脂肪醇 | 5.2 | 10.4 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 38241000 | 铸模及铸芯用粘合剂 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38243000 | 自身混合或与金属粘合剂混合的未烧结金属碳化物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38244010 | 高效减水剂 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38244090 | 其他水泥、灰泥及混凝土用添加剂 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38245000 | 非耐火的灰泥及混凝土 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38246000 | 子目号2905.44以外的山梨醇 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 38247100 | 含全氯氟烃的，不论是否含氢氯氟烃、全氟烃或氢氟烃的含有甲烷、乙烷、丙烷卤化衍生物混合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38247200 | 含溴氯二氟甲烷、溴三氟甲烷或二溴四氟乙烷的含有甲烷、乙烷、丙烷卤化衍生物混合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38247300 | 含氢溴氟烃的含有甲烷、乙烷、丙烷卤化衍生物混合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38247400 | 含氢氯氟烃的，不论是否含全氟烃或氢氟烃，但不含全氯氟烃的含有甲烷、乙烷、丙烷卤化衍生物混合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38247500 | 含四氯化碳的含有甲烷、乙烷、丙烷卤化衍生物混合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38247600 | 含1,1,1-三氯乙烷(甲基氯仿)的含有甲烷、乙烷、丙烷卤化衍生物混合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38247700 | 含溴化甲烷(甲基溴)或溴氯甲烷的含有甲烷、乙烷、丙烷卤化衍生物混合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38247800 | 含全氟烃或氢氟烃的，但不含全氯氟烃或氢氯氟烃的含有甲烷、乙烷、丙烷卤化衍生物混合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38247900 | 其他含有甲烷、乙烷、丙烷卤化衍生物的混合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38248100 | 含环氧乙烷的混合物及制品 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38248200 | 含多氯联苯、多氯三联苯或多溴联苯的混合物及制品 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38248300 | 含三(2,3-二溴丙基)磷酸酯的混合物及制品 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38248400 | 含艾氏剂(ISO)、毒杀芬(ISO)、氯丹(ISO)、十氯酮(ISO)、DDT(ISO)[滴滴涕(INN)、1,1,1-三氯-2,2-双(4-氯苯基)乙烷]、狄氏剂(ISO,INN)、硫丹(ISO)、异狄氏剂(ISO)、七氯(ISO)或灭蚁灵(ISO)的本章子目注释三所列货品 | 2.6 | 5.2 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38248500 | 含1,2,3,4,5,6-六氯环己烷[六六六(ISO)],包括林丹(ISO,INN)的本章子目注释三所列货品 | 2.6 | 5.2 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38248600 | 含五氯苯(ISO)或六氯苯(ISO)的本章子目注释三所列货品 | 2.6 | 5.2 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38248700 | 含全氟辛基磺酸及其盐，全氟辛基磺胺或全氟辛基磺酰氯的本章子目注释三所列货品 | 2.6 | 5.2 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38248800 | 含四、五、六、七或八溴联苯醚的本章子目注释三所列货品 | 2.6 | 5.2 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 38249100 | 主要由(5-乙基-2-甲基-2氧代-1,3,2-二氧磷杂环己-5-基)甲基膦酸二甲酯和双[(5-乙基-2-甲基-2氧代-1,3,2-二氧磷杂环己-5-基)甲基]甲基膦酸酯(阻燃剂FRC-1)组成的混合物及制品 | 2.6 | 5.2 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38249910 | 杂醇油 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 5.5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38249920 | 除墨剂、蜡纸改正液及类似品 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | 8.3 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 38249930 | 增炭剂 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38249991 | 含滑石50%以上的混合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38249992 | 按重量计含氧化镁70%以上的混合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38249993 | 表层包覆钴化合物的氢氧化镍(掺杂炭) | 2.6 | 5.2 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38249999 | 其他税目未列名的化学工业及其相关工业的化学产品及配制品 | 2.6 | 5.2 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 38251000 | 城市垃圾 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38252000 | 下水道淤泥 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38253000 | 医疗废物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38254100 | 含卤化物的废有机溶剂 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38254900 | 其他废有机溶剂 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38255000 | 废的金属酸洗液、液压油、制动油及防冻液 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 38256100 | 主要含有机成分的化工及相关工业废物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38256900 | 其他税目未列名的化工及相关工业废物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38259000 | 其他税目未列名的化学工业及相关工业的副产品 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 38260000 | 生物柴油及其混合物,不含或含有按重量计低于70%的石油或从沥青矿物提取的油类 | 2.6 | 5.2 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39011000 | 初级形状比重<0.94的聚乙烯 | 2.6 | 6.1 | 0 | | 0 | 4.4 | 0 | 0 | 0 | | | 6 | 6 | | 0 | | | | | | | |
| 39012000 | 初级形状比重≥0.94的聚乙烯 | 2.6 | 6.1 | 0 | | 0 | 4.4 | 0 | 0 | 0 | | | 6 | 6 | | 0 | | | | | | | |
| 39013000 | 初级形状乙烯-乙酸乙烯酯共聚物 | 2.6 | 6.1 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | |
| 39014010 | 乙烯-丙烯共聚物(乙丙橡胶) | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 39014020 | 线型低密度聚乙烯 | 2.6 | | 0 | | 0 | | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39014090 | 其他乙烯-α-烯烃共聚物,比重小于0.94 | 2.6 | 5.1 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 6.3 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 39019010 | 初级形状的乙烯丙烯共聚物(乙丙橡胶,乙烯单体单元的含量大于丙烯单体单元) | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 39019090 | 其他初级形状的乙烯聚合物 | 2.6 | 5.1 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 6.3 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 39021000 | 初级形状的聚丙烯 | 2.6 | | 0 | | 0 | 4.4 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | | | |
| 39022000 | 初级形状的聚异丁烯 | 2.6 | | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39023010 | 初级形状的乙烯丙烯共聚物(乙丙橡胶丙烯单体单元的含量大于乙烯单体单元) | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | 0 | | 0 | 0 | 6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39023090 | 初级形状的其他丙烯共聚物 | 2.6 | 6.1 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | 6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39029000 | 其他初级形状的烯烃聚合物 | 2.6 | | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39031100 | 初级形状的可发性聚苯乙烯 | 2.6 | 6.1 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39031910 | 初级形状的改性非可发性聚苯乙烯 | 2.6 | 5.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | 6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39031990 | 初级形状的其他聚苯乙烯 | 2.6 | 5.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | 6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39032000 | 初级形状苯乙烯-丙烯腈共聚物 | 4.8 | 10.5 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 39033010 | 初级形状的改性丙烯腈-丁二烯-苯乙烯共聚物 | 2.6 | 5.5 | 0 | 0 | 0 | 4.4 | 0 | 0 | 0 | | 0 | 6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39033090 | 其它丙烯腈-丁二烯-苯乙烯共聚物 | 2.6 | 5.5 | 0 | 0 | 0 | 3.9 | 0 | 0 | 0 | | 0 | 6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39039000 | 初级形状的其他苯乙烯聚合物 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | 0 | | 0 | 0 | 6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39041010 | 聚氯乙烯糊树脂 | 2.6 | 5.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 6 | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39041090 | 其他初级形状的纯聚氯乙烯 | 2.6 | 5.1 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 6 | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39042100 | 初级形状未塑化的聚氯乙烯 | 2.6 | 5.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39042200 | 初级形状已塑化的聚氯乙烯 | 2.6 | 5.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 39043000 | 氯乙烯-乙酸乙烯酯共聚物 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | 8.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39044000 | 初级形状的其他氯乙烯共聚物 | 4.8 | 9.6 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | 11.4 | 6 | 0 | 0 | | | | | 0 | 0 | |
| 39045000 | 初级形状的偏二氯乙烯聚合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39046100 | 初级形状的聚四氟乙烯 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39046900 | 初级形状的其他氟聚合物 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 39049000 | 初级形状的其他卤化烯烃聚合物 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39051200 | 聚乙酸乙烯酯的水分散体 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 39051900 | 其他初级形状聚乙酸乙烯酯 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 39052100 | 乙酸乙烯酯共聚物的水分散体 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 39052900 | 其他初级形状的乙酸乙烯酯共聚物 | 4 | 8 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 39053000 | 初级形状的聚乙烯醇(不论是否含有未水解的乙酸酯基) | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | 0 | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 39059100 | 其他乙烯酯或乙烯基的共聚物 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 39059900 | 其他乙烯酯或乙烯基的聚合物 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 39061000 | 初级形状的聚甲基丙烯酸甲酯 | 2.6 | 6.1 | 0 | 0 | 0 | 1.3 | 0 | 0 | | 0 | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39069010 | 聚丙稀酰胺 | 2.6 | 6.1 | 0 | 0 | 0 | 1.3 | 0 | 0 | | 0 | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39069090 | 其他初级形状的丙烯酸聚合物 | 2.6 | 4.5 | 0 | 0 | 0 | 3.9 | 0 | 0 | | 0 | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39071010 | 初级形状的聚甲醛 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | 0 | | 0 | 0 | 6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39071090 | 其他初级形状的聚缩醛 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | 6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39072010 | 聚四亚甲基醚二醇 | 2.6 | 0 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | 6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39072090 | 其他初级形状的聚醚 | 2.6 | 5.2 | 0 | 0 | 0 | 3.9 | 0 | | | | 0 | 6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39073000 | 初级形状的环氧树脂 | 2.6 | 5.2 | 0 | 0 | 0 | 4.4 | 0 | 0 | | 0 | 0 | 6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39074000 | 初级形状的聚碳酸酯 | 2.6 | 5.2 | 0 | 0 | 0 | 3.9 | 0 | 0 | | 0 | 0 | 6.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39075000 | 初级形状的醇酸树脂 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | 0 | 0 | 9.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39076110 | 高粘度聚对苯二甲酸乙二酯切片 | 2.6 | 5.5 | 0 | 0 | 0 | 1.3 | 0 | | | | | | | | 0 | | | | | 0 | 0 | 0 |
| 39076190 | 其他粘数在 78 毫升/克或以上的聚对苯二甲酸乙二酯 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 39076910 | 其他聚对苯二甲酸乙二酯切片 | 2.6 | 5.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | | | | | 0 | | | | | 0 | 0 | 0 |
| 39076990 | 其他初级形状聚对苯二甲酸乙二酯 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 39077000 | 聚乳酸 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 6.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39079100 | 初级形状的不饱和聚酯 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39079910 | 聚对苯二甲酸丁二酯 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | 6.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39079991 | 聚对苯二甲酸-己二醇-丁二醇酯 | 2.6 | 0 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | 0 | 0 | 6.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39079999 | 其他聚酯 | 2.6 | 0 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | 0 | 0 | 6.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39081011 | 聚酰胺-6,6 切片 | 2.6 | | 0 | 0 | 0 | 3.9 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39081012 | 聚酰胺-6 切片 | 2.6 | | 0 | 0 | 0 | 4.4 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39081019 | 初级形状聚酰胺切片 | 2.6 | | 0 | 0 | 0 | 4.4 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39081090 | 其他初级形状的聚酰胺 | 2.6 | | 0 | 0 | 0 | 3.9 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39089010 | 芳香族聚酰胺及其共聚物 | 4 | | 0 | 0 | 0 | | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39089020 | 半芳香族聚酰胺及其共聚物 | 4 | | 0 | 0 | 0 | | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39089090 | 初级形状的其他聚酰胺 | 4 | | 0 | 0 | 0 | | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39091000 | 初级形状的尿素树脂及硫尿树脂 | 2.6 | 0 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | 6.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39092000 | 初级形状的蜜胺树脂 | 2.6 | 0 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | 6.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39093100 | 聚合 MDI | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | 6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39093900 | 其他初级形状的其他氨基树脂 | 2.6 | 0 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39094000 | 初级形状的酚醛树脂 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | 6.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39095000 | 初级形状的聚亚氨酯 | 2.6 | 0 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | 0 | 0 | 6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39100000 | 初级形状的聚硅氧烷 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | 0 | 0 | 6.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39111000 | 初级形状的石油树脂、苯并呋喃-茚树脂、多萜树脂 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | 6.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39119000 | 其他初级形状的多硫化物、聚砜及39章注释3所规定的其他税号未列名新产品 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39121100 | 初级形状的未塑化醋酸纤维素 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 39121200 | 初级形状的已塑化醋酸纤维素 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 39122000 | 初级形状的硝酸纤维素 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 39123100 | 初级形状的羧甲基纤维素及其盐 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 39123900 | 初级形状的其他纤维素醚 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 39129000 | 初级形状的其他未列名的纤维素(包括化学衍生物) | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 39131000 | 初级形状的藻酸及盐和酯 | 4 | 7 | 0 | | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39139000 | 初级形状的其他未列名天然聚合物(包括改性天然聚合物) | 2.6 | 2.6 | 2.2 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39140000 | 初级形状的离子交换剂 | 2.6 | 2.6 | | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39151000 | 乙烯聚合物的废碎料及下脚料 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39152000 | 苯乙烯聚合物的废碎料及下脚料 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39153000 | 氯乙烯聚合物的废碎料及下脚料 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39159010 | 聚对苯二甲酸乙二酯的塑料废碎料及下脚料 | 2.6 | 5.2 | 0 | 0 | 0 | 3.9 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39159090 | 其他塑料的废碎料及下脚料 | 2.6 | 5.2 | 0 | 0 | 0 | 3.9 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39161000 | 乙烯聚合物制单丝、条、杆及型材 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 39162010 | 聚氯乙烯异型材 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | |

| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 39162090 | 氯乙烯聚合物制单丝、条、杆及型材 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | |
| 39169010 | 聚酰胺制的单丝、条、杆及型材 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 39169090 | 其他塑料制单丝、条、杆及型材 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 39171000 | 硬化蛋白或纤维素材料制人造肠衣 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 39172100 | 乙烯聚合物制的硬管 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39172200 | 丙烯聚合物制的硬管 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39172300 | 氯乙烯聚合物制的硬管 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39172900 | 其他塑料制的硬管 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39173100 | 塑料制的软管 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39173200 | 其他未装有附件的塑料制管子 | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | | | | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 39173300 | 其他装有附件的塑料管子 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 39173900 | 塑料制的其他管子 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | 4.5 | 4.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39174000 | 塑料制的管子附件 | 4 | 4 | 0 | 2 | 0 | 6 | 0 | | | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39181010 | 氯乙烯聚合物制糊墙品 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 39181090 | 氯乙烯聚合物制的铺地制品 | 4 | | 0 | 2 | 0 | 6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 39189010 | 其他塑料制的糊墙品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 39189090 | 其他塑料制的铺地制品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 39191010 | 丙烯酸树脂为基本成份的成卷胶粘板片条等,宽度≤20cm | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39191091 | 宽度≤20cm 成卷的胶囊型反光膜 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39191099 | 其他材料制的,宽度≤20cm 的其他成卷塑料胶粘板片等 | 2.6 | | 0 | 0 | 0 | 3.9 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39199010 | 其他胶囊型反光膜 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 39199090 | 其他自粘塑料板、片、膜等材料 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | 0 | | 0 | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 39201010 | 乙烯聚合物制电池隔膜 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 39201090 | 其他乙烯聚合物制板、片、带 | 2.6 | 5.2 | 0 | 0 | 0 | 3.9 | 0 | 0 | 0 | 0 | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 39202010 | 丙烯聚合物制电池隔膜 | 2.6 | | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39202090 | 其他丙烯聚合物制板、片、带 | 2.6 | 4.5 | 0 | 0 | 0 | 3.9 | 0 | 0 | 0 | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39203000 | 非泡沫聚苯乙烯板、片、膜、箔及扁条 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | 0 | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 39204300 | 按重量计增塑剂含量不小于6%的聚氯乙烯板、片、膜、箔及扁条 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | 0 | 0 | 4.5 | 4.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39204900 | 按重量计增塑剂含量小于6%的聚氯乙烯板、片、膜、箔及扁条 | 2.6 | 5.2 | 0 | 0 | 0 | 3.9 | 0 | 0 | 0 | 0 | 0 | 4.5 | 4.5 | | 0 | | | | | 0 | 0 | 0 |
| 39205100 | 聚甲基丙烯酸甲酯板片膜箔及扁条 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 39205900 | 其他丙烯酸聚合物板片膜箔及扁条 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39206100 | 聚碳酸酯制板、片、膜、箔及扁条 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | 0 | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 39206200 | 聚对苯二甲酸乙二酯板片膜箔扁条 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | 0 | 0 | 0 | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 39206300 | 不饱和聚酯板、片、膜、箔及扁条 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39206900 | 其他聚酯板、片、膜、箔及扁条 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | | | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39207100 | 再生纤维素制板、片、膜、箔及扁条 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39207300 | 醋酸纤维素制板、片、膜、箔及扁条 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39207900 | 纤维素衍生物制板、片、膜箔及扁条 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39209100 | 聚乙烯醇缩丁醛板、片、膜、箔及扁条 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39209200 | 聚酰胺板、片、膜、箔及扁条 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39209300 | 氨基树脂板、片、膜、箔及扁条 | 2.6 | 2.6 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39209400 | 酚醛树脂板、片、膜、箔及扁条 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39209910 | 聚四氟乙烯制的非泡沫塑料板片 | 2.6 | 5.2 | 0 | 0 | 0 | 1.3 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39209990 | 其他塑料制的非泡沫塑料板片 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39211100 | 泡沫聚苯乙烯板、片、带、箔及扁条 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39211210 | 泡沫聚氯乙烯人造革及合成纤维革 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | 0 | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39211290 | 泡沫聚氯乙烯板、片、带、箔及扁条 | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39211310 | 泡沫聚氨酯制人造革及合成纤维革 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | 0 | | 0 | 0 | 6.3 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39211390 | 泡沫聚氨酯板、片、带、箔及扁条 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 39211400 | 泡沫再生纤维素板、片、膜、箔及扁条 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39211910 | 其他泡沫塑料制人造革及合成纤维革 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | 6.3 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39211990 | 其他泡沫塑料板、片、膜、箔及扁条 | 2.6 | 5.2 | 0 | 0 | 0 | 3.9 | 0 | | | 0 | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 39219020 | 嵌有玻璃纤维的聚乙烯板、片 | 2.6 | 2.6 | 0 | 0 | 0 | 3.9 | 0 | 0 | | | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 39219030 | 聚异丁烯为基本成分的附有人造毛毡的板、片、卷材 | 2.6 | 4.5 | 0 | 0 | 0 | 1.3 | 0 | 0 | | | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 39219090 | 未列名塑料板、片、膜、箔及扁条 | 2.6 | 5.2 | 0 | 0 | 0 | 3.9 | 0 | 0 | | 0 | 0 | 4.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 39221000 | 塑料浴缸、淋浴盘及盥洗盆 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 39222000 | 塑料马桶坐圈及盖 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 39229000 | 塑料便盆、抽水箱等类似卫生洁具 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39231000 | 塑料制盒、箱及类似品 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39232100 | 乙烯聚合物制袋及包 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 39232900 | 其他塑料制的袋及包 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39233000 | 塑料制坛、瓶及类似品 | 2.6 | 5.2 | 0 | | 0 | 1.3 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39234000 | 塑料制卷轴、纡子、筒管及类似品 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 39235000 | 塑料制塞子、盖子及类似品 | 4 | 7 | 0 | 2 | 0 | 6 | 0 | 0 | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39239000 | 供运输或包装货物用其他塑料制品 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 39241000 | 塑料制餐具及厨房用具 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 39249000 | 塑料制其他家庭用具及卫生或盥洗用具 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39251000 | 塑料制囤、柜、罐、桶及类似容器 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39252000 | 塑料制门、窗及其框架、门槛 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | |
| 39253000 | 塑料制窗板、百叶窗及类似制品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 39259000 | 其他未列名的建筑用塑料制品 | 4 | 7 | 0 | 2 | 0 | 6.7 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 39261000 | 办公室或学校用塑料制品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39262011 | 聚氯乙稀制手套(包括分指手套、连指手套及露指手套) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 39262019 | 其他手套(包括分指手套、连指手套及露指手套) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 39262090 | 其他塑料制衣服及衣着附件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 39263000 | 塑料制家具、车厢及类似品的附件 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39264000 | 塑料制小雕塑品及其他装饰品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.3 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 39269010 | 塑料制机器及仪器用零件 | 4 | 7 | 0 | 2 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 39269090 | 其他塑料制品 | 4 | 7 | 0 | 2 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 9.2 | 9.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 40011000 | 天然胶乳 | 8 | 16 | 0 | | 0 | 12 | 0 | | | | | | | | 0 | | | | | | | |
| 40012100 | 天然橡胶烟胶片 | 8 | 16 | 0 | | 0 | 12 | 0 | | | | | 17 | 17 | | 0 | | | | | | | |
| 40012200 | 技术分类天然橡胶(TSNR) | 8 | | 0 | | 0 | 12 | 0 | | | | | | | | 0 | | | | | | | |
| 40012900 | 其他初级形状的天然橡胶 | 8 | | 0 | | 0 | 12 | 0 | | | | | 17 | 17 | | 0 | | | | | | | |
| 40013000 | 巴拉塔胶、古塔波胶、银胶菊胶、糖胶树胶及类似的天然树胶 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 40021110 | 羧基丁苯橡胶胶乳 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40021190 | 丁苯橡胶胶乳 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40021911 | 未经任何加工的丁苯橡胶(溶聚的除外) | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40021912 | 充油丁苯橡胶(溶聚的除外) | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40021913 | 初级形状的热塑丁苯橡胶 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40021914 | 初级形状的充油热塑丁苯橡胶 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40021915 | 未经任何加工的溶聚丁苯橡胶 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40021916 | 充油溶聚丁苯橡胶 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40021919 | 初级形状的其他丁苯橡胶及羧基丁苯橡胶 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | 0 | | | | | | | 0 | | | | | 0 | 0 | 0 |
| 40021990 | 丁苯橡胶及羧基丁苯橡胶板、片、带 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | 0 | | | 0 | 7.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40022010 | 初级形状的丁二烯橡胶 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40022090 | 丁二烯橡胶板、片、带 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40023110 | 初级形状的异丁烯-异戊二烯橡胶 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40023190 | 异丁烯-异戊二烯橡胶板、片、带 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | 7.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40023910 | 初级形状的其他卤代丁基橡胶 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40023990 | 卤代丁基橡胶板、片、带 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | 7.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40024100 | 氯丁二烯橡胶胶乳 | 3 | 3 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | 7.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40024910 | 初级形状的氯丁二烯橡胶 | 3 | | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40024990 | 氯丁二烯橡胶板、片、带 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | 7.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40025100 | 丁腈橡胶胶乳 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | 7.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40025910 | 初级形状的丁腈橡胶 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40025990 | 丁腈橡胶板、片、带 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40026010 | 初级形状的异戊二烯橡胶 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 40026090 | 异戊二烯橡胶板、片、带 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 40027010 | 初级形状的乙丙非共轭二烯橡胶 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40027090 | 乙丙非共轭二烯橡胶板、片、带 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | 7.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40028000 | 天然橡胶与合成纤维橡胶的混合物 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 40029100 | 其他未列名的合成纤维橡胶胶乳 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40029911 | 其他初级形状的合成纤维橡胶 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40029919 | 其他合成纤维橡胶板、片、带 | 3 | 6 | 0 | 0 | 0 | 1.5 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40029990 | 从油类提取的油膏 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 40030000 | 初级形状或板、片、带状再生橡胶 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40040000 | 橡胶(硬质橡胶除外)废碎料及下脚料及其粉、粒 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.6 | 5 | | 0 | | | | | 0 | 0 | |
| 40051000 | 与碳黑等混合的未硫化复合橡胶 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40052000 | 未硫化的复合橡胶溶液及分散体 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40059100 | 其他未硫化的复合橡胶板、片、带 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40059900 | 其他未硫化的初级形状复合橡胶 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40061000 | 未硫化轮胎翻新用胎面补料胎条 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40069010 | 未硫化橡胶的杆、管或型材及异型材 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40069020 | 未硫化橡胶制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 40070000 | 硫化橡胶线及绳 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 40081100 | 海绵硫化橡胶制的板、片及带 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40081900 | 海绵硫化橡胶制型材、异型材及杆 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40082100 | 非海绵硫化橡胶制板、片及带 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40082900 | 非海绵硫化橡胶型材、异型材及杆 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40091100 | 未加强或未与其他材料合制硫化橡胶管,未装有附件 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 40091200 | 未加强或未与其他材料合制硫化橡胶管,装有附件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 40092100 | 用金属加强或只与金属合制的硫化橡胶管,未装有附件 | 4.2 | 7.3 | 0 | 2.1 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 40092200 | 用金属加强或只与金属合制的硫化橡胶管,装有附件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 40093100 | 用纺织材料加强或只与纺织材料合制硫化橡胶管,未装有附件 | 4.2 | 8.9 | 0 | 2.1 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 40093200 | 用纺织材料加强或只与纺织材料合制硫化橡胶管,装有附件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 40094100 | 用其他材料加强或与其他材料合制硫化橡胶管,未装有附件 | 4.2 | 7.3 | 0 | 2.1 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 40094200 | 用其他材料加强或与其他材料合制硫化橡胶管,装有附件 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 40101100 | 金属加强的硫化橡胶输送带及带料 | 4 | 7 | 0 | 2 | 0 | 6.7 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 40101200 | 纺织材料加强的硫化橡胶输送带及带料 | 4 | 7 | 0 | 2 | 0 | 0 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 40101900 | 其他硫化橡胶制的输送带及带料 | 4 | 7 | 0 | 2 | 0 | 0 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 40103100 | 梯形截面的环形传动带(三角带),V形肋状的,外周长超过60厘米,但不超过180厘米 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40103200 | 梯形截面的环形传动带(三角带),V形肋状的除外,外周长超过60厘米,但不超过180厘米 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40103300 | 180CM<外周长≤240CM的三角带,V形肋状的 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40103400 | 180CM<外周长≤240CM的三角带,V形肋状的除外 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40103500 | 60CM<外周长≤150CM的环形同步带 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 40103600 | 150CM<外周长≤198CM的环形同步带 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 40103900 | 其他硫化橡胶制的传动带及带料 | 3.2 | 3.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 7.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40111000 | 机动小客车用新的充气橡胶轮胎 | 4 | 8 | 0 | | 0 | 2 | 0 | | | 0 | 0 | 9.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 40112000 | 客或货运车用新的充气橡胶轮胎 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | | | 0 | 0 | 9.4 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 40113000 | 航空器用新的充气橡胶轮胎 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 40114000 | 摩托车用新的充气橡胶轮胎 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | | | 0 | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 40115000 | 自行车用新的充气橡胶轮胎 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | 0 | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 40117010 | 农业或林业车辆及机器用人字形胎面或类似胎面的新充气橡胶轮胎 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | 0 | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 40117090 | 农业或林业车辆及机器用非人字形胎面或类似胎面的新充气橡胶轮胎 | 10 | 21.2 | 0 | | 0 | | 0 | | | 0 | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 40118011 | 辋圈尺寸不超过61CM的建筑或工业搬运车辆及机器用人字形胎面或类似胎面的新充气橡胶轮胎 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 40118012 | 辋圈>61CM 建筑或工业搬运车辆及机器用人字形胎面或类似胎面的新充气橡胶轮胎 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 40118091 | 辋圈尺寸不超过 61CM 的建筑或工业搬运车辆及机器用非人字形胎面或类似胎面的新充气橡胶轮胎 | 10 | 21.2 | 0 | | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | | |
| 40118092 | 辋圈>61CM 建筑或工业搬运车辆及机器用非人字形胎面或类似胎面的新充气橡胶轮胎 | 10 | 21.2 | 0 | | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | | |
| 40119010 | 其他人字形胎面或类似胎面的新充气橡胶轮胎 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | 0 | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 40119090 | 其他新的充气橡胶轮胎 | 10 | 21.2 | 0 | | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | | |
| 40121100 | 机动小客车(包括旅行小客车及赛车)用翻新轮胎 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 40121200 | 机动大客车或货运机动车用翻新轮胎 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 40121300 | 航空器用翻新轮胎 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 40121900 | 其他翻新轮胎 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 40122010 | 汽车用旧的充气橡胶轮胎 | 10 | 21.2 | 0 | | 0 | | 0 | 0 | | | 0 | | | 0 | 0 | | | | | | | |
| 40122090 | 其他用途旧的充气橡胶轮胎 | 10 | 21.2 | 0 | | 0 | | 0 | 0 | | | 0 | | | 0 | 0 | | | | | | | |
| 40129010 | 航空器用实心或半实心橡胶轮胎 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 40129020 | 汽车用实心或半实心橡胶轮胎 | 8.8 | 18.7 | 0 | 4.4 | 0 | 13.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 40129090 | 其他用实心或半实心橡胶轮胎 | 8.8 | 18.7 | 0 | 4.4 | 0 | 13.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 40131000 | 汽车用橡胶内胎 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 13 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 40132000 | 自行车用橡胶内胎 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 40139010 | 航空器用橡胶内胎 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 40139090 | 其他用橡胶内胎 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 40141000 | 硫化橡胶制避孕套 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 40149000 | 硫化橡胶制其他卫生及医疗用品 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | 0 | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 40151100 | 硫化橡胶制外科用手套 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40151900 | 硫化橡胶制其他手套 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 40159010 | 医疗用硫化橡胶衣着用品及附件 | 3.2 | 3.2 | | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40159090 | 其他硫化橡胶制衣着用品及附件 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 40161010 | 硫化海绵橡胶制机器及仪器用零件 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40161090 | 硫化海绵橡胶制其他制品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 40169100 | 硫化橡胶制铺地制品及门垫 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 40169200 | 硫化橡胶制橡皮擦 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | |
| 40169310 | 硫化橡胶制机器、仪器用垫片、垫圈及其他密封垫 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40169390 | 硫化橡胶制其他用垫片、垫圈、及其他密封垫 | 6 | 6 | 0 | 3 | 0 | 9 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 40169400 | 硫化橡胶制船舶或码头的碰垫 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 40169500 | 硫化橡胶制其他可充气制品 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 40169910 | 硫化橡胶制机器及仪器用其他零件 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | | 0 | | 0 | 7.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 40169990 | 其他未列名硫化橡胶制品 | 4 | 7 | 0 | 2 | 0 | 6 | 0 | | 0 | | 0 | 9.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 40170010 | 各种形状的硬质橡胶(包括废碎料) | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 40170020 | 硬质橡胶制品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 41012011 | 规定重量范围内的未剖层整张生牛皮,经逆鞣处理的 | 5 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 41012019 | 规定重量范围内的未剖层整张生牛皮,经逆鞣处理的除外 | 3.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 41012020 | 规定重量范围内的未剖层整张生马皮 | 0 | 0 | 0 | 0 | 1.5 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 41015011 | 经逆鞣处理的重量>16 公斤的整张生牛皮 | 5.3 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 41015019 | 重量>16 公斤的整张生牛皮,经逆鞣处理的除外 | 3.1 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 41015020 | 重量>16 公斤的整张生马皮 | 2 | 0 | 0 | 0 | 1.5 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 41019011 | 其他(包括整张或半张的背皮及腹皮)经逆鞣处理的生牛皮 | 5.3 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 41019019 | 其他(包括整张或半张的背皮及腹皮)生牛皮,经逆鞣处理的除外 | 3.1 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 41019020 | 其他(包括整张或半张的背皮及腹皮)生马皮 | 2 | 0 | 0 | 0 | 1.5 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 41021000 | 带毛的绵羊或羔羊生皮 | 2.8 | 0 | 0 | | 2.1 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 41022110 | 浸酸的不带毛绵羊或羔羊生皮,经逆鞣处理的 | 8.8 | 9.8 | 0 | | 4.2 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 41022190 | 浸酸的不带毛绵羊或羔羊生皮,经逆鞣处理的除外 | 5.6 | 3.6 | 0 | 0 | 2.7 | 1.8 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 41022910 | 其他不带毛的绵羊或羔羊生皮,经逆鞣处理的 | 8.8 | 9.8 | 0 | 0 | 4.2 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 41022990 | 其他不带毛的绵羊或羔羊生皮,经逆鞣处理的除外 | 4.4 | 0 | 0 | 0 | 2.1 | 1.4 | 0 | | | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 41032000 | 爬行动物的生皮 | 5.6 | 3.6 | 0 | 0 | 2.7 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 41033000 | 生猪皮 | 3.6 | 3.6 | 0 | 0 | 2.7 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 41039011 | 经逆鞣处理的山羊板皮 | 8.8 | 9.8 | 0 | 0 | 4.2 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 41039019 | 山羊板皮,经逆鞣处理的除外 | 4.5 | 3.6 | 0 | 0 | 2.7 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 41039021 | 经逆鞣处理的其他山羊或小山羊皮 | 8.8 | 9.8 | 0 | 0 | 4.2 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 41039029 | 其他山羊或小山羊皮,经逆鞣处理的除外 | 4.5 | 3.6 | 0 | 0 | 2.7 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 41039090 | 其他生皮 | 3.6 | 3.6 | 0 | 0 | 2.7 | 1.8 | 0 | 0 | | | 0 | | 5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 41041111 | 全粒面未剖层或粒面剖层蓝湿牛皮 | 2.8 | 2.8 | 0 | 0 | 2.1 | 1.4 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | 1.4 | 0 | 0 | 0 |
| 41041119 | 其他全粒面未剖层或粒面剖层湿牛皮革 | 3.2 | 3.2 | 0 | 0 | 2.4 | 1.6 | 0 | 0 | | | 0 | 4 | 0 | | 0 | | | | 2 | 0 | 0 | 0 |
| 41041120 | 全粒面未剖层或粒面剖层马皮革 | 0 | 2 | 0 | 0 | 1.5 | 0 | 0 | 0 | | | 0 | 2.5 | 0 | | 0 | | | | 2 | 0 | 0 | 0 |
| 41041911 | 其他蓝湿牛皮 | 2.4 | 2.4 | 0 | 0 | 2.1 | 1.2 | 0 | | | | 0 | 3 | 3 | | 0 | | | | 1.4 | 0 | 0 | 0 |
| 41041919 | 其他湿牛皮革 | 2.8 | 2.8 | 0 | 0 | 2.1 | 1.4 | 0 | 0 | | | 0 | 3.5 | 0 | | 0 | | | | 1.8 | 0 | 0 | 0 |
| 41041920 | 其他湿马皮革 | 2.8 | 2.8 | 0 | 0 | 2.1 | 1.4 | 0 | 0 | | | 0 | 3.5 | 0 | | 0 | | | | 2.1 | 0 | 0 | 0 |
| 41044100 | 全粒面未剖层或粒面剖层干革(坯革) | 0 | 2 | 0 | 0 | 1.5 | 0 | 0 | 0 | | | 0 | 3.5 | 0 | | 0 | | | | 2 | 0 | 0 | 0 |
| 41044910 | 其他机器带用干革(坯革) | 0 | 2 | 0 | 0 | 1.5 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | 0 | 0 | 0 | 0 |
| 41044990 | 其他干革(坯革) | 2.8 | 5.6 | 0 | 0 | 2.1 | 1.4 | 0 | 0 | | | 0 | 4.9 | 4.9 | | 0 | | | | 2.1 | 0 | 0 | 0 |
| 41051010 | 蓝湿绵羊或羔羊皮 | 5.6 | 9.8 | 0 | | 4.2 | 8.4 | 0 | | | | 0 | 7 | 5 | 0 | 0 | | | | 2.1 | 0 | 0 | 0 |
| 41051090 | 其他他绵羊或羔羊湿皮革 | 4 | 7 | 0 | 0 | 3 | 2 | 0 | | | | 0 | 5 | 5 | | 0 | | | | 2 | 0 | 0 | 0 |
| 41053000 | 绵羊或羔羊干革(坯革) | 3.2 | 5.6 | 0 | 0 | 2.4 | 1.6 | 0 | | | | 0 | 5.6 | 5.6 | | 0 | | | | 4.8 | 0 | 0 | 0 |
| 41062100 | 山羊或小山羊皮湿革 | 5.6 | 9.8 | 0 | 0 | 4.2 | 8.4 | 0 | | | | 0 | 12 | 12 | 0 | 0 | | | | 2.1 | 0 | 0 | 0 |
| 41062200 | 山羊或小山羊皮干革(坯革) | 5.6 | 9.8 | 0 | | 4.2 | 8.4 | 0 | | | | 0 | 9.8 | 9.8 | 0 | 0 | | | | 8.4 | 0 | 0 | 0 |
| 41063110 | 蓝湿猪皮 | 5.6 | 9.8 | 0 | 0 | 4.2 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | 4.2 | 0 | 0 | |
| 41063190 | 其他猪皮湿革 | 5.6 | 9.8 | 0 | 0 | 4.2 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | 4.2 | 0 | 0 | |
| 41063200 | 猪皮干革(坯革) | 5.6 | 9.8 | 0 | 0 | 4.2 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | 4.2 | 0 | 0 | |
| 41064000 | 爬行动物皮革 | 5.6 | 9.8 | 0 | 0 | 4.2 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 41069100 | 其他未列名动物皮湿革(包括蓝湿皮革) | 5.6 | 9.8 | 0 | 0 | 4.2 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 41069200 | 其他未列名动物皮干革(坯革) | 5.6 | 9.8 | 0 | 0 | 4.2 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 41071110 | 已鞣全粒面未剖层整张牛皮革 | 3.2 | 6.4 | 0 | | 2.4 | 1.6 | 0 | 0 | | | 0 | | | | 0 | | | | | | | |
| 41071120 | 已鞣全粒面未剖层整张马皮革 | 0 | 2 | 0 | 0 | 1.5 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 41071210 | 已鞣粒面剖层整张牛皮革 | 3.2 | 5.6 | 0 | | 2.4 | 1.6 | 0 | 0 | | | 0 | | | | 0 | | | | | | | |
| 41071220 | 已鞣粒面剖层整张马皮革 | 0 | 2 | 0 | 0 | 1.5 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 41071910 | 已鞣机器带用整张牛马皮革 | 0 | 3.5 | 0 | 0 | 1.5 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 41071990 | 其他已鞣整张牛马皮革 | 2.8 | 2.8 | 0 | | 2.1 | 1.4 | 0 | 0 | | | 0 | | | | 0 | | | | | | | |
| 41079100 | 已鞣全粒面未剖层非整张牛马皮革 | 0 | 3.5 | 0 | 0 | 1.5 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 41079200 | 已鞣粒面剖层非整张牛马皮革 | 0 | 4 | 0 | 0 | 1.5 | 1 | 0 | | | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 41079910 | 已鞣机器带用非整张牛马皮革 | 0 | 2 | 0 | 0 | 1.5 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 41079990 | 其他已鞣非整张牛马皮革 | 2.8 | 5.6 | 0 | 0 | 2.1 | 1.4 | 0 | 0 | | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 41120000 | 已鞣进一步加工的不带毛绵羊或羔羊皮革 | 3.2 | 6.4 | 0 | 0 | 2.4 | 1.6 | 0 | 0 | | | 0 | 5.6 | 5.6 | | 0 | | | | | 0 | 0 | 0 |
| 41131000 | 已鞣进一步加工的不带毛山羊或小山羊皮革 | 5.6 | 9.8 | | | 4.2 | 8.4 | 0 | 0 | | | 0 | 9.8 | 9.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 41132000 | 已鞣进一步加工的不带毛猪皮革 | 5.6 | 9.8 | 0 | 0 | 4.2 | 8.4 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 41133000 | 已鞣进一步加工的不带毛爬行动物皮革 | 5.6 | 9.8 | | 0 | 4.2 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 41139000 | 其他已鞣进一步加工的不带毛动物皮革 | 5.6 | 9.8 | 4.7 | 0 | 4.2 | 8.4 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 41141000 | 油鞣皮革 | 5.6 | 9.8 | 0 | 2.8 | 4.2 | 8.4 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 41142000 | 漆皮及层压漆皮;镀金属皮革 | 4 | 8.5 | 0 | | 3 | 2 | 0 | | | | 0 | 9 | 9 | 0 | 0 | | | | | | | |
| 41151000 | 以皮革或皮革纤维为基本成分的再生皮革,成块、成张或成条,不论是否成卷 | 5.6 | 9.8 | 0 | | 4.2 | 8.4 | 0 | | | | 0 | | | 0 | 0 | | | | | | | |
| 41152000 | 皮革或再生皮革边角料;皮革粉末 | 5.6 | 9.8 | 0 | 0 | 4.2 | 8.4 | 0 | | | | 0 | | | 0 | 0 | | | | 4.2 | 0 | 0 | |
| 42010000 | 各种材料制成的鞍具及挽具,适合各种动物用 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | 12 | 10 | 0 | 0 | | | | 8 | 0 | 0 | 0 |
| 42021110 | 以皮革、再生皮革作面的衣箱 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | 8.3 | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 42021190 | 以皮革、再生皮革作面的箱包 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | | 0 | | | | 8 | 0 | 0 | 0 |
| 42021210 | 以塑料或纺织材料作面的衣箱 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | 0 | 0 | 17 | 16 | 0 | 0 | | | | | 0 | 0 | |
| 42021290 | 塑料或纺织材料作面的其他箱包 | 8 | 14 | 0 | 4 | 0 | 12 | 0 | | 0 | 0 | 0 | 17 | 16 | 0 | 0 | | | | | 0 | 0 | 0 |
| 42021900 | 其他材料制箱包 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | 0 | 0 | | | 0 | 0 | | | | 8 | 0 | 0 | 0 |
| 42022100 | 以皮革、再生皮革作面的手提包 | 4 | 7 | 0 | 2 | 0 | 6 | 0 | 0 | 0 | | 0 | 6.9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 42022200 | 以塑料片或纺织材料作面的手提包 | 4 | 7 | 0 | 2 | 0 | 6 | 0 | | 0 | 0 | 0 | 8.2 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 42022900 | 以钢纸或纸板作面的手提包 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | 14 | 14 | 0 | 0 | | | | 8 | 0 | 0 | |
| 42023100 | 以皮革、再生皮革作面的钱包等物品 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | 0 | | 0 | 6.9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 42023200 | 以塑料或纺织品作面的钱包等物品 | 8 | 14 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | 14 | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 42023900 | 以钢纸或纸板作面的钱包等物品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 14 | 14 | 0 | 0 | | | | 8 | 0 | 0 | |
| 42029100 | 皮革、再生皮革作面的其他容器 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | 0 | | 0 | 8.5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 42029200 | 以塑料或纺织材料作面的其他容器 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 42029900 | 以钢纸或纸板作面的其他容器 | 8 | 16 | 0 | 4 | 0 | 13.4 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 42031000 | 皮革或再生皮革制的衣服 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | 8 | 0 | 0 | 0 |
| 42032100 | 皮革或再生皮革制专供运动用手套 | 8 | 16 | | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | 14 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 42032910 | 皮革或再生皮革制的劳保手套 | 8 | 16 | | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | 8 | 0 | 0 | |
| 42032990 | 皮革或再生皮革制的其他手套 | 8 | 16 | | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | 8 | 0 | 0 | |
| 42033010 | 皮革或再生皮革制腰带 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | 8 | 0 | 0 | 0 |
| 42033020 | 皮革或再生皮革制的腰带及子弹带 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | 8 | 0 | 0 | 0 |
| 42034000 | 皮革或再生皮革制的其他衣着附件 | 8 | 16 | | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | 8 | 0 | 0 | |
| 42050010 | 皮革或再生皮革制坐具套 | 4.8 | | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | 0 | 0 | | | | 7.8 | 0 | 0 | 0 |
| 42050020 | 机器、机械器具或其他专门技术用途的皮革或再生皮革制品 | 3.2 | 5.6 | 0 | 0 | 0 | 5.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 42050090 | 皮革或再生皮革的其他制品 | 4.8 | 9.6 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | 0 | 0 | | | | 7.8 | 0 | 0 | 0 |
| 42060000 | 肠线、肠膜、膀胱或筋腱制品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 43011000 | 整张生水貂皮 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 43013000 | 阿斯特拉罕等羔羊的整张生毛皮，不论是否带头、尾或爪 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 43016000 | 整张生狐皮 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 43018010 | 整张生兔皮 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 43018090 | 整张的其他生毛皮 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 43019010 | 黄鼠狼尾 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 43019090 | 适合加工皮货用的其他未鞣头、尾、爪 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 43021100 | 已鞣未缝制的整张水貂皮 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 43021910 | 已鞣未缝制的貴重毛皮(貂皮、狐皮、水獭及旱獭等) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 43021920 | 已鞣未缝制的整张兔皮 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 43021930 | 已鞣未缝制阿斯特拉罕等羔羊皮，不论是否带头、尾或爪 | 8 | 16 | | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 43021990 | 已鞣未缝制的其他毛皮 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 43022000 | 已鞣未缝制的头、尾、爪及其他块片 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 43023010 | 已鞣已缝制的貴重毛皮及其块、片 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 43023090 | 已鞣已缝制的其他整张毛皮及块片 | 8 | 16 | | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 43031010 | 毛皮衣服 | 9.2 | 19.5 | | 4.6 | 0 | 13.8 | 0 | 0 | | | 0 | | | 0 | 0 | | | | 10.4 | 0 | 0 | |
| 43031020 | 毛皮衣着附件 | 7.2 | 12.6 | | 3.6 | 0 | 10.8 | 0 | 0 | | | 0 | | | 0 | 0 | | | | 9.9 | 0 | 0 | |
| 43039000 | 毛皮制其他物品 | 7.2 | 12.6 | | 0 | 0 | 10.8 | 0 | 0 | | | 0 | | 14.4 | 0 | 0 | | | | 9.9 | 0 | 0 | |
| 43040010 | 人造毛皮 | 7.2 | 12.6 | | 3.6 | 0 | 10.8 | 0 | 0 | | | 0 | | | 0 | 0 | | | | 10.8 | 0 | 0 | |
| 43040020 | 人造毛皮制品 | 7.2 | 12.6 | | 3.6 | 0 | 10.8 | 0 | 0 | | | 0 | | 14.4 | 0 | 0 | | | | 10.8 | 0 | 0 | |
| 44011100 | 针叶木薪柴 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44011200 | 非针叶木薪柴 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44012100 | 针叶木木片或木粒 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44012200 | 非针叶木木片或木粒 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44013100 | 木屑棒 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44013900 | 其他锯末、木废料及碎片，粘结成原木段、块、片或类似形状 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44014000 | 锯末、木废料及碎片，未粘结的 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44021000 | 竹炭 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 44029000 | 木炭 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 44031100 | 用油漆、着色剂、防腐剂等处理的针叶木原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 44031200 | 用油漆、着色剂、防腐剂等处理的非针叶木原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44032110 | 红松和樟子松原木,截面尺寸在15厘米及以上 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44032120 | 辐射松原木,截面尺寸在15厘米及以上 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44032130 | 落叶松原木,截面尺寸在15厘米及以上 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44032140 | 花旗松原木,截面尺寸在15厘米及以上 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44032190 | 其他松木原木,截面尺寸在15厘米及以上 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44032210 | 红松和樟子松原木,截面尺寸在15厘米以下 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44032220 | 辐射松原木,截面尺寸在15厘米以下 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44032230 | 落叶松原木,截面尺寸在15厘米以下 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44032240 | 花旗松原木,截面尺寸在15厘米以下 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44032290 | 其他松木原木,截面尺寸在15厘米以下 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44032300 | 冷杉和云杉原木,截面尺寸在15厘米及以上 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44032400 | 其他冷杉和云杉原木,截面尺寸在15厘米以下 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44032500 | 其他针叶木原木,截面尺寸在15厘米及以上 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44032600 | 其他针叶木原木,截面尺寸在15厘米以下 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44034100 | 深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44034910 | 柚木原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44034920 | 奥克曼(奥克榄)原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44034930 | 龙脑香木原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44034940 | 山樟(香木)原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44034950 | 印加木(波罗格)原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44034960 | 大干巴豆(门格里斯或康派斯)原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44034970 | 异翅香木原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44034980 | 热带红木原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44034990 | 其他方法处理的其他热带原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44039100 | 栎木原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44039300 | 水青冈木(山毛榉木)原木,截面尺寸在15厘米及以上 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44039400 | 其他水青冈木(山毛榉木)原木,截面尺寸在15厘米以下 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44039500 | 桦木原木,截面尺寸在15厘米及以上 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44039600 | 其他桦木原木,截面尺寸在15厘米以下 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44039700 | 杨木原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44039800 | 桉木原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44039930 | 其他红木原木,但税号4403.4980所列热带红木原木除外 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44039940 | 泡桐木原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44039950 | 水曲柳原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44039960 | 北美硬阔叶木原木(包括樱桃木、黑胡桃木、枫木) | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44039980 | 其他未列名的温带非针叶原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44039990 | 其他未列名非针叶原木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44041000 | 针叶木的箍木、木劈条、木桩、木棒及类似品,木片条 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 44042000 | 非针叶木箍木、木劈条、木桩、木棒及类似品,木片条 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 44050000 | 木丝及木粉 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44061100 | 未浸渍的针叶木制的铁道及电车道枕木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44061200 | 未浸渍的非针叶木制的铁道及电车道枕木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 44069100 | 已浸渍的针叶木制的铁道及电车道枕木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44069200 | 已浸渍的非针叶木制的铁道及电车道枕木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44071110 | 红松和樟子松厚板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44071120 | 辐射松厚板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44071130 | 花旗松厚板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44071190 | 其他松木厚板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44071200 | 冷杉和云杉厚板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44071900 | 其他针叶木厚板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44072100 | 桃花心木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44072200 | 维罗蔻、细孔绿心樟、轻木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44072500 | 深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44072600 | 白柳桉木、白色红柳桉木、白色柳桉木、黄色红柳桉木及阿兰木,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44072700 | 卡雅楝木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44072800 | 绿柄桑木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44072910 | 柚木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44072920 | 非洲桃花心木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44072930 | 波罗格板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44072940 | 热带红木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44072990 | 其他列名的热带木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44079100 | 栎木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44079200 | 山毛榉木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 44079300 | 槭木(枫木)板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44079400 | 樱桃木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44079500 | 白蜡木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44079600 | 桦木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44079700 | 杨木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44079910 | 其他红木板材,不论是否刨平、砂光或指榫结合,厚度超过6mm,但税号4407.2940所列热带红木板材除外 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44079920 | 泡桐木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44079930 | 北美硬阔叶木(含樱桃木、枫木、黑胡桃木)板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44079980 | 其他温带非针叶木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44079990 | 其他木板材,经纵锯、纵切、刨切,不论是否刨平、砂光或指榫结合,厚度超过6mm | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44081011 | 用胶合板等多层板制的饰面用针叶木薄板,不论是否刨平、砂光或指榫结合,厚度不超过6mm | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 44081019 | 饰面用针叶木薄板,不论是否刨平、砂光或指榫结合,,厚度不超过6mm,用胶合板等多层板制的除外 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44081020 | 制胶合板用针叶木薄板,不论是否刨平、砂光或指榫结合,厚度不超过6mm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44081090 | 其他针叶木薄板材,不论是否刨平、砂光或指榫结合,厚度不超过6mm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44083111 | 用胶合板等多层板制的深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木制的饰面用薄板,不论是否刨平、砂光或指榫结合,,厚度不超过6mm | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 44083119 | 深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木制的饰面用薄板,不论是否刨平、砂光或指榫结合,,厚度不超过6mm,用胶合板等多层板制的除外 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44083120 | 深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木制的胶合板用薄板,不论是否刨平、砂光或指榫结合,,厚度不超过6mm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 44083190 | 深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木制的其他薄板,不论是否刨平、砂光或指榫结合,厚度不超过6mm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44083911 | 用胶合板等多层板制的其他列名的热带木制的饰面用薄板,不论是否刨平、砂光或指榫结合,厚度不超过6mm | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 44083919 | 其他列名的热带木制的饰面用薄板,不论是否刨平、砂光或指榫结合,厚度不超过6mm,用胶合板等多层板制的除外 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44083920 | 其他列名热带木制的胶合板用薄板,不论是否刨平、砂光或指榫结合,厚度不超过6mm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44083990 | 其他列名的热带木制的其他薄板材,不论是否刨平、砂光或指榫结合,厚度不超过6mm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44089011 | 用胶合板等多层板制的其他木制饰面用薄板,不论是否刨平、砂光或指榫结合,厚度不超过6mm | 0 | 3.2 | 0 | 0 | 0 | 0 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 44089012 | 温带非针叶木制饰面用单板,不论是否刨平、砂光或指榫结合,厚度不超过6mm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44089013 | 竹制饰面用单板,不论是否刨平、砂光或指榫结合,厚度不超过6mm | 0 | 3.2 | 0 | 0 | 0 | 0 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 44089019 | 其他木制饰面用薄板,不论是否刨平、砂光或指榫结合,厚度不超过6mm,用胶合板等多层板制的除外 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44089021 | 其他温带非针叶木制胶合板用单板,不论是否刨平、砂光或指榫结合,厚度不超过6mm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44089029 | 其他木制胶合板用单板,不论是否刨平、砂光或指榫结合,厚度不超过6mm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44089091 | 其他温带非针叶木制木材,不论是否刨平、砂光或指榫结合,厚度不超过6mm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44089099 | 其他木材,不论是否刨平、砂光或指榫结合,厚度不超过6mm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44091010 | 针叶木地板条(块) | 3 | 5.2 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44091090 | 其他一边或面制成连续形状的针叶木材,不论是否刨平、砂光或指榫结合 | 3 | 3 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44092110 | 竹制地板条(块) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44092190 | 其他一边或面制成连续形状的竹材,不论是否刨平、砂光或指榫结合 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44092210 | 热带木地板条(块) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44092290 | 其他一边或面制成连续形状的热带木材,不论是否刨平、砂光或指榫结合 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44092910 | 其他非针叶木地板条 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44092990 | 其他一边或面制成连续形状的其他非针叶木材,不论是否刨平、砂光或指榫结合 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44101100 | 木制碎料板 | | | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44101200 | 木制定向刨花板 | | | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44101900 | 木制其他材料板 | | | | | | 0.8 | 0.8 | | | | | | | | | | | | | | | |
| 44109011 | 麦稻秸秆制碎料板 | | | | | | | | | | | | | | | | | | | | | | |
| 44109019 | 其他类似木质碎料板 | | | | | | | | | | | | | | | | | | | | | | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 44109090 | 类似木质碎料的木质材料板 | | | | | | | | | | | | | | | | | | | | | | |
| 44111211 | 厚度不超过5毫米的中密度木纤维板,密度超过每立方厘米0.8克,未经机械加工或盖面的 | | 3.2 | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44111219 | 厚度不超过5毫米的中密度木纤维板,密度超过每立方厘米0.8克,经机械加工或盖面的 | | 3 | | | | 1.5 | 1.5 | | | | | | | | | | | | | | | |
| 44111221 | 辐射松制的厚度不超过5毫米的中密度木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克 | 0 | 3.2 | | | | 0 | 0 | | | | | | | | | | | | | 0 | | |
| 44111229 | 其他厚度不超过5毫米的中密度木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克 | | 3.2 | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44111291 | 厚度不超过5毫米的其他中密度木纤维板,未经机械加工或盖面的 | | 6 | | | | 1.5 | 1.5 | | | | | | | | | | | | | | | |
| 44111299 | 厚度不超过5毫米的其他中密度木纤维板,经机械加工或盖面的 | | 3.2 | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44111311 | 厚度超过5毫米但未超过9毫米的中密度木纤维板,密度超过每立方厘米0.8克,未经机械加工或盖面的 | | | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44111319 | 厚度超过5毫米但未超过9毫米的中密度木纤维板,密度超过每立方厘米0.8克,经机械加工或盖面的 | | | | | | 5 | 5 | | | | | | | | | | | | | | | |
| 44111321 | 辐射松制的厚度超过5毫米但未超过9毫米的中密度木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克 | 0 | | | | | 0 | 0 | | | | | | | | | | | | | 0 | | |
| 44111329 | 其他厚度超过5毫米但未超过9毫米的中密度木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克 | | | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44111391 | 厚度超过5毫米但未超过9毫米的其他中密度木纤维板,未经机械加工或盖面的 | | | | | | 1.5 | 1.5 | | | | | | | | | | | | | | | |
| 44111399 | 厚度超过5毫米但未超过9毫米的其他中密度木纤维板,经机械加工或盖面的 | | 3.2 | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44111411 | 厚度超过9毫米的中密度木纤维板,密度超过每立方厘米0.8克,未经机械加工或盖面的 | | 3.2 | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44111419 | 厚度超过9毫米的中密度木纤维板,密度超过每立方厘米0.8克,经机械加工或盖面的 | | 6 | | | | 5 | 5 | | | | | | | | | | | | | | | |
| 44111421 | 辐射松制的厚度超过9毫米的中密度木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克 | 0 | 3.2 | | | | 0 | 0 | | | | | | | | | | | | | 0 | | |
| 44111429 | 其他厚度超过9毫米的中密度木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克 | | 3.2 | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44111491 | 厚度超过9毫米的其他中密度木纤维板,未经机械加工或盖面的 | | 6 | | | | 1.5 | 1.5 | | | | | | | | | | | | | | | |
| 44111499 | 厚度超过9毫米的其他中密度木纤维板,经机械加工或盖面的 | | 3.2 | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44119210 | 其他木纤维板,密度超过每立方厘米0.8克,未经机械加工或盖面的 | | 3.2 | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44119290 | 其他木纤维板,密度超过每立方厘米0.8克,经机械加工或盖面的 | | 6 | | | | 1.5 | 1.5 | | | | | | | | | | | | | | | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 44119310 | 辐射松制的其他木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克 | 0 | | | | | 0 | 0 | | | | | | | | | | | | | 0 | | |
| 44119390 | 其他木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克 | | | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44119410 | 其他木纤维板,密度超过每立方厘米0.35克,但未超过每立方厘米0.5克 | | 6 | | | | 1.5 | 1.5 | | | | | | | | | | | | | | | |
| 44119421 | 其他木纤维板,密度未超过每立方厘米0.35,未经机械加工或盖面的 | | 6 | | | | 1.5 | 1.5 | | | | | | | | | | | | | | | |
| 44119429 | 其他木纤维板,密度未超过每立方厘米0.35,经机械加工或盖面的 | | 3.2 | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44121011 | 至少有一表层为热带木的竹胶合板 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 44121019 | 其他仅由薄板制竹胶合板 | | 3.2 | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44121020 | 竹面多层板 | 4 | 8 | | 0 | 0 | 2 | 0 | | | | | | 5 | | | | | | | 0 | | |
| 44121091 | 至少一层为热带木的竹面多层板 | | 6.4 | | | | 1.6 | 1.6 | | | | | | | | | | | | | | | |
| 44121092 | 至少一层为木碎板的竹面多层板 | | 8 | | | | 2 | 2 | | | | | | | | | | | | | | | |
| 44121099 | 其他竹面多层板 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44123100 | 其他至少有一表层为热带木薄板制的胶合板 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 44123300 | 其他至少有一表层是下列非针叶木:桤木、白蜡木、水青冈木(山毛榉木)、桦木、樱桃木、栗木、榆木、桉木、山核桃、七叶树、椴木、槭木、栎木(橡木)、悬铃木、杨木、刺槐木、鹅掌楸或核桃木薄板制的胶合板 | | 3.2 | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44123410 | 其他至少有一表层是温带非针叶木(子目4412.3300的非针叶木除外)薄板制的胶合板 | | 3.2 | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44123490 | 其他至少有一表层为子目4412.3300和44123410未具体列明的非针叶木薄板制的胶合板 | | 3.2 | | | | 0 | 0 | | | | | | | | | | | | | | | |
| 44123900 | 其他上下表层均为针叶木薄板制的胶合板 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44129410 | 木块芯胶合板,侧板条芯胶合板及板条芯胶合板,至少有一表层是非针叶木 | | 8 | | | | 2 | 2 | | | | | | 5 | | | | | | | | | |
| 44129491 | 木块芯胶合板,侧板条芯胶合板及板条芯胶合板,至少有一层是热带木 | | 6.4 | | | | 1.6 | 1.6 | | | | | | | | | | | | | | | |
| 44129492 | 木块芯胶合板,侧板条芯胶合板及板条芯胶合板,至少含有一层木碎料 | | 8 | | | | 2 | 2 | | | | | | | | | | | | | | | |
| 44129499 | 其他木块芯胶合板,侧板条芯胶合板及板条芯胶合板 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44129910 | 至少有一表层是非针叶木的其他木面多层板 | | 8 | | | | 2 | 2 | | | | | | 5 | | | | | | | | | |
| 44129991 | 至少有一层是热带木的其他木面多层板 | | 6.4 | | | | 1.6 | 1.6 | | | | | | | | | | | | | | | |
| 44129992 | 至少含有一层木碎料板的其他木面多层板 | | 8 | | | | 2 | 2 | | | | | | | | | | | | | | | |
| 44129999 | 其他木面多层板 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44130000 | 强化木 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44140010 | 辐射松制的画框、相框、镜框及类似品 | 8 | | | | | | 0 | | | | | | | | | | | | | 0 | | |
| 44140090 | 其他木制的画框、相框、镜框及类似品 | | | | | | | | | | | | | | | | | | | | | | |
| 44151000 | 木箱及类似的包装容器;电缆卷筒 | 3 | 5.2 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44152010 | 辐射松制的木托板、箱形托盘及其他装载用木板;辐射松制制的托盘护框 | 3 | | | | | | 0 | | | | | | | | | | | | | 0 | | |
| 44152090 | 其他木托板、箱形托盘及其他装载用木板;其他木制的托盘护框 | | | | | | | | | | | | | | | | | | | | | | |

| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 44160010 | 辐射松制的大桶、琵琶桶、盆和其他辐射松制箍桶及其零件,包括桶板 | 6.4 | | | | | | 0 | | | | | | | | | | | | | 0 | | |
| 44160090 | 其他木制大桶、琵琶桶、盆和其他木制箍桶及其零件,包括桶板 | | | | | | | | | | | | | | | | | | | | | | |
| 44170010 | 辐射松制的工具、工具支架、工具柄、扫帚及刷子的身及柄;辐射松制鞋靴楦及楦头 | 6.4 | | | | | | 0 | | | | | | | | | | | | | 0 | | |
| 44170090 | 其他木制的工具、工具支架、工具柄、扫帚及刷子的身及柄;木制鞋靴楦及楦头 | | | | | | | | | | | | | | | | | | | | | | |
| 44181010 | 辐射松制的窗、法兰西式(落地)窗及其框架 | 0 | | | | | | 0 | | | | | | | | | | | | | 0 | | |
| 44181090 | 其他木制的窗、法兰西式(落地)窗及其框架 | | | | | | | | | 0 | | | | | | | | | | | 0 | | |
| 44182000 | 木门及其框架和门槛 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44184000 | 水泥构件的木模板 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 44185000 | 木瓦及盖屋板 | 3 | 3 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 44186000 | 柱和梁 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44187310 | 已拼装的马赛克竹地板 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44187320 | 其他竹制已拼装的多层地板 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44187390 | 其他竹制已拼装的地板 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44187400 | 其他已拼装的马赛克地板 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44187500 | 其他已拼装的多层地板 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44187900 | 其他已拼装的地板 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 44189100 | 竹制建筑用制品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44189900 | 其他建筑用木工制品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 44191100 | 竹制切面包板、砧板及类似板 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44191210 | 竹制一次性筷子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44191290 | 其他竹制筷子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44191900 | 其他竹制餐具及厨房用具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44199010 | 木制一次性筷子 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44199090 | 其他木制餐具及厨房用具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44201011 | 木刻 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44201012 | 竹刻 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44201020 | 木扇 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44201090 | 其他木制小雕像及其他装饰品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44209010 | 镶嵌木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44209090 | 木盒子及类似品;非落地式木家具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44211000 | 木衣架 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44219110 | 竹制园签、园棒、冰果棒、压舌片及类似一次性制品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44219190 | 其他未列名的竹制品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44219910 | 木制园签、园棒、冰果棒、压舌片及类似一次性制品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 44219990 | 其他未列名的木制品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 45011000 | 未加工或简单加工的天然软木 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 45019010 | 软木废料 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 45019020 | 软木废料及碎、粒、粉状的软木 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 45020000 | 除去表皮或粗切成方形或成块、板、片或条状的天然软木 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 45031000 | 天然软木塞子 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 45039000 | 其他天然软木制品 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 45041000 | 块、板、片及条状压制软木;任何形状的砖、瓦;实心圆柱体,包括原片 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 45049000 | 其他压制软木及其制品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 46012100 | 竹制的席子、席料、帘子 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | 0 | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 46012200 | 藤制的席子、席料及帘子 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | 0 | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 46012911 | 蔺草制的席子、席料及帘子 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | 0 | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 46012919 | 其他草制的席子、席料及帘子 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 46012921 | 苇帘 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 46012929 | 芦苇制的席子、席料 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 46012990 | 其他植物材料制席子、席料及帘子 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 46019210 | 竹缏条及类似产品,不论是否缝合成纤维宽条 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | 0 | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 46019290 | 其他竹编结产品 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 46019310 | 藤缏条及类似产品,不论是否缝合成纤维宽条 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | 0 | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 46019390 | 其他藤编结产品 | 3.6 | 3.6 | 0 | | 0 | 1.8 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | | |
| 46019411 | 稻草制的鞭条(绳) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 46019419 | 稻草制的其他编结材料产品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 46019491 | 其他植物编结材料的缏条及类似产品,不论是否缝合成纤维宽条 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 46019499 | 其他植物编结材料产品 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 46019910 | 其他非植物编结材料的缏条及类似产品,不论是否缝合成纤维宽条 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 46019990 | 其他非植物编结材料产品 | 3.6 | 6.3 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 46021100 | 竹编制的篮筐及其他制品 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 46021200 | 藤编制的篮筐及其他制品 | 3.6 | 3.6 | 0 | | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 46021910 | 草编制的篮筐及其他制品 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 46021920 | 玉米皮编制的篮筐及其他制品 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 46021930 | 柳条编制的篮筐及其他制品 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 46021990 | 其他植物材料编制篮筐及其他制品 | 3.6 | 3.6 | 0 | | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 46029000 | 其他编结材料制品及其他制品 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | 0 | | 0 | 8 | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 47010000 | 机械木浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47020000 | 化学木浆,溶解级 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47031100 | 未漂白针叶木碱木浆或硫酸盐木浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47031900 | 未漂白非针叶木碱木浆或硫酸盐木浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47032100 | 漂白针叶木碱木浆或硫酸盐木浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47032900 | 漂白非针叶木碱木浆或硫酸盐木浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47041100 | 未漂白的针叶木亚硫酸盐木浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47041900 | 未漂白的非针叶木亚硫酸盐木浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47042100 | 漂白的针叶木亚硫酸盐木浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47042900 | 漂白的非针叶木亚硫酸盐木浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47050000 | 半化学木浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47061000 | 棉短绒纸浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47062000 | 从回收纸或纸板提取的纤维浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47063000 | 竹浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47069100 | 其他纤维状纤维素机械浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47069200 | 其他纤维状纤维素化学浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47069300 | 用机械和化学联合法制得的浆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47071000 | 未漂白牛皮、瓦楞纸或纸板废碎品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47072000 | 漂白化学木浆制的未经本体染色纸和纸板废碎品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47073000 | 机械木浆制的纸或纸板的废碎品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 47079000 | 其他回收纸或纸板 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 48010010 | 成卷的新闻纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48010090 | 其他成张的新闻纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48021010 | 宣纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48021090 | 其他手工制纸及纸板 | | | | | | | | | | | | | | | | | | | | | | |
| 48022010 | 照相原纸 | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48022090 | 光敏、热敏、电敏纸,纸板的原纸、板 | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48024000 | 墙壁纸原纸 | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48025400 | 书写、印刷等用未涂布薄纸及纸板,不含用机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10% | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48025500 | 其他书写印刷等用未涂中厚纸(板),不含用机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%,成卷 | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48025600 | 书写、印刷等用未涂布中厚纸及纸板,不含用机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%,成张,一边≤435mm,另一边≤297mm | | | | | | | | 0 | | | | | | | | | | | | 0 | | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 48025700 | 其他书写印刷等用未涂中厚纸(板),不含用机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%,其他成张 | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48025800 | 书写、印刷等用未涂布厚纸及纸板,不含用机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10% | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48026100 | 其他成卷的书写、印刷等用未涂布纸及纸板,所含用机械方法制得的纤维超过全部纤维重量的10% | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48026200 | 其他成张的书写、印刷等用未涂布纸及纸板,所含用机械方法制得的纤维超过全部纤维重量的10%,一边≤435mm、另一边≤297mm(以未折叠计) | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48026900 | 其他尺寸成张的书写、印刷等用未涂布纸及纸板,所含用机械方法制得的纤维超过全部纤维重量的10% | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48030000 | 卫生纸、面巾纸、餐巾纸及类似纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48041100 | 成卷或成张的未经涂布未漂白的牛皮挂面纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48041900 | 成卷或成张的未经涂布的漂白的牛皮挂面纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48042100 | 未漂白的袋用牛皮纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48042900 | 漂白的袋用牛皮纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48043100 | 未漂白的其他薄牛皮纸及纸板 | | | | | | | | | | | | | | | | | | | | | | |
| 48043900 | 漂白的薄牛皮纸及纸板 | | | | | | | | | | | | | | | | | | | | | | |
| 48044100 | 未漂白的其他中厚牛皮纸及纸板 | | | | | | | | | | | | | | | | | | | | | | |
| 48044200 | 本体均匀漂白的中厚牛皮纸及纸板 | | | | | | | | | | | | | | | | | | | | | | |
| 48044900 | 其他漂白的中厚牛皮纸及纸板 | | | | | | | | | | | | | | | | | | | | | | |
| 48045100 | 未漂白的其他厚牛皮纸及纸板 | | | | | | | | | | | | | | | | | | | | | | |
| 48045200 | 本体均匀漂白的厚牛皮纸及纸板 | | | | | | | | | | | | | | | | | | | | | | |
| 48045900 | 其他漂白的厚牛皮纸及纸板 | | | | | | | | | | | | | | | | | | | | | | |
| 48051100 | 半化学的瓦楞纸(瓦楞原纸) | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48051200 | 草浆瓦楞原纸 | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48051900 | 其他瓦楞原纸 | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48052400 | 薄强韧箱纸板 | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48052500 | 厚强韧箱纸板 | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48053000 | 亚硫酸盐包装纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48054000 | 滤纸及纸板 | | | | | | | | | | | | | | | | | | | | | | |
| 48055000 | 毡纸及纸板 | | | | | | | | | | | | | | | | | | | | | | |
| 48059110 | 每平方米重量在150克及以下的电解电容器原纸 | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48059190 | 每平方米重量在150克及以下的薄纸及纸板 | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48059200 | 其他未经涂布中厚纸及纸板 | | | | | | | | | | | | | | | | | | | | | | |
| 48059300 | 其他未经涂布厚纸及纸板 | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48061000 | 植物羊皮纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48062000 | 防油纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48063000 | 描图纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48064000 | 高光泽透明或半透明纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48070000 | 成卷或成张的复合纸及纸板,未经表面涂布或未浸渍 | | | | | | | | | | | | | | | | | | | | | | |
| 48081000 | 瓦楞纸及纸板 | | | | | | 5 | 5 | | | | | | | | | | | | | | | |
| 48084000 | 皱纹牛皮纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48089000 | 其他皱纹纸及纸板、纹纸及纸板 | | | | | | | | | | | | | | | | | | | | | | |
| 48092000 | 大张(卷)的自印复写纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48099000 | 其他大张(卷)的拷贝纸或转印纸 | | | | | | | | | | | | | | | | | | | | | | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 48101300 | 涂无机物书写(印刷)纸(板),不含用机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%,成卷的 | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48101400 | 涂无机物书写(印刷)纸(板),不含用机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%,成张的,一边≤435mm,另一边≤297mm(以未折叠计) | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48101900 | 其他涂无机物书写(印刷)纸(板),不含用机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%,成张的 | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48102200 | 轻质涂布无机物的书写、印刷纸,所含用机械方法制得的纤维超过全部纤维重量的10% | | | | | | | | | | | | | | | | | | | | | | |
| 48102900 | 其他涂无机物的书写、印刷纸及纸板,所含用机械方法制得的纤维超过全部纤维重量的10% | | | | | | | | 0 | | | | | | | | | | | | 0 | | |
| 48103100 | 涂无机物的薄漂白牛皮纸及纸板,书写、印刷或类似用途的除外 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48103200 | 涂无机物的厚漂白牛皮纸及纸板,书写、印刷或类似用途的除外 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48103900 | 涂无机物的其他牛皮纸及纸板,书写、印刷或类似用途的除外 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48109200 | 其他涂无机物的多层纸及纸板 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48109900 | 其他涂无机物的纸及纸板 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48111000 | 焦油纸及纸板、沥青纸及纸板 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48114100 | 自粘的胶粘纸及纸板 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48114900 | 其他胶粘纸及纸板 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48115110 | 漂白的彩色相纸用双面涂塑厚纸 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48115191 | 纸塑铝复合材料 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48115199 | 其他漂白的,每平方米重量超过150克的纸、纸板、纤维素絮纸及纤维素纤维网纸 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48115910 | 绝缘纸及纸板 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48115991 | 镀铝的用塑料涂布、浸渍的其他纸及纸板 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48115999 | 其他用塑料涂布、浸渍的其他纸及纸板 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48116010 | 用蜡或油等涂布的绝缘纸及纸板 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48116090 | 用蜡或油等涂布的其他纸及纸板 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48119000 | 其他经涂布、浸渍、覆盖的纸及纸板 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48120000 | 纸浆制的滤块、滤板及滤片 | | | | | | | | | | | | | | | | | | | | | | |
| 48131000 | 成小本或管状的卷烟纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48132000 | 宽度≤5cm成卷的卷烟纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48139000 | 其他卷烟纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48142000 | 用塑料涂面或盖面的壁纸及类似品 | | | | | | | | | | | | | | | | | | | | | | |
| 48149000 | 其他壁纸及类似品;窗用透明纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48162000 | 小卷(张)自印复写纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48169010 | 小卷(张)热敏转印纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48169090 | 小卷(张)胶印版纸及其他拷贝纸或 | | | | | | | | | | | | | | | | | | | | | | |
| 48171000 | 信封 | | | | | | | | | | | | | | | | | | | | | | |
| 48172000 | 封缄信片、素色明信片及通信卡片 | | | | | | | | | | | | | | | | | | | | | | |
| 48173000 | 纸或纸板制的盒子、袋子及夹子 | | | | | | | | | | | | | | | | | | | | | | |
| 48181000 | 小卷(张)卫生纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48182000 | 小卷(张)纸手帕及纸面巾 | | | | | | | | | | | | | | | | | | | | | | |
| 48183000 | 小卷(张)纸台布及纸餐巾 | | | | | | | | | | | | | | | | | | | | | | |
| 48185000 | 纸制衣服及衣着附件 | 3 | 3 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 48189000 | 纸床单及类似家庭、卫生、医院用品 | | | | | | | | | | | | | | | | | | | | | | |
| 48191000 | 瓦楞纸或纸板制的箱、盒、匣 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48192000 | 非瓦楞纸或纸板制可折叠箱、盒、匣 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48193000 | 底宽≥40cm 的纸袋 | 3 | 3 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 48194000 | 其他纸袋 | | | | | | | | | | | | | | | | | | | | | | |
| 48195000 | 其他纸包装容器 | | | | | | | | | | | | | | | | | | | | | | |
| 48196000 | 纸卷宗盒、信件盘、存储盒及类似品 | | | | | | | | | | | | | | | | | | | | | | |
| 48201000 | 登记本、帐本、笔记本、定货本、收据本、信笺本、记事本、日记本及类似品 | | | | | | | | | | | | | | | | | | | | | | |
| 48202000 | 练习本 | | | | | | | | | | | | | | | | | | | | | | |
| 48203000 | 纸制活动封面、文件夹及卷宗皮 | | | | | | | | | | | | | | | | | | | | | | |
| 48204000 | 多联商业表格纸、页间夹有复写纸的本 | 3 | 5.2 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 48205000 | 纸制样品簿及粘贴簿 | | | | | | | | | | | | | | | | | | | | | | |
| 48209000 | 其他纸制文具用品,书籍封面 | | | | | | | | | | | | | | | | | | | | | | |
| 48211000 | 纸或纸板印制的各种标签 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 48219000 | 纸或纸板制的其他各种标签 | | | | | | | | | | | | | | | | | | | | | | |
| 48221000 | 纺织纱线用纸制的筒管、卷轴、纡子 | | | | | | | | | | | | | | | | | | | | | | |
| 48229000 | 纸制的其他筒管、卷轴、纡子 | | | | | | | | | | | | | | | | | | | | | | |
| 48232000 | 切成形的滤纸及纸板 | | | | | | | | | | | | | | | | | | | | | | |
| 48234000 | 已印制的自动记录器用打印纸 | | | | | | | | | | | | | | | | | | | | | | |
| 48236100 | 竹浆纸、纸板制的盘、碟、盆、杯及类似品 | 3 | 3 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 48236910 | 非木植物浆制 | 3 | 5.2 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 48236990 | 其他纸或纸板制的盘、碟、盆、杯及类似品 | 3 | 5.2 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 48237000 | 压制或模制纸浆制品 | | | | | | | | | | | | | | | | | | | | | | |
| 48239010 | 以纸或纸板为底制成的铺地制品 | | 6 | | | | 1.5 | 1.5 | | | | | | | | | | | | | | | |
| 48239020 | 神纸及类似用品 | 3 | 3 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 48239030 | 纸扇 | 3 | 3 | 0 | 0 | 0 | 1.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 48239090 | 其他纸及纸制品 | | | | | | | | 0 | 0 | | | | | | | | | | | 0 | | |
| 49011000 | 单张的书籍、小册子及类似印刷品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 49019100 | 字典、百科全书 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 49019900 | 其他书籍、小册子及类似的印刷品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 49021000 | 每周至少出版四次的报纸、杂志 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 49029000 | 其他报纸、杂志及期刊 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 49030000 | 儿童图画书、绘画或涂色书 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 49040000 | 乐谱原稿或印本 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 49051000 | 地球仪、天体仪 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 49059100 | 成册的各种印刷的地图及类似图表 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 49059900 | 其他各种印刷的地图及类似图表 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 49060000 | 设计图纸原稿或手稿及其复制件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 49070010 | 指运国流通新发行未使用的邮票 | | 6 | | | | 1.5 | 1.5 | | | | | | | | | | | | | 0 | 0 | |
| 49070020 | 钞票 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 49070030 | 证券凭证 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 49070090 | 指运国流通新发行未使用的印花税票及类似票证;印有邮票或印花税票的纸品;空白支票 | | 6 | | | | 1.5 | 1.5 | | | | | | | | | | | | | 0 | 0 | |
| 49081000 | 釉转印贴花纸 | | 6 | | | | 1.5 | 1.5 | | 0 | | | | | | | | | | | 0 | 0 | |
| 49089000 | 其他转印贴花纸 | | 6 | | | | 1.5 | 1.5 | 0 | 0 | | | | | | | | | | | 0 | 0 | |
| 49090010 | 印刷或有图画的明信片 | | 6 | | | | 1.5 | 1.5 | | | | | | | | | | | | | 0 | 0 | |
| 49090090 | 其他致贺或通告卡片 | | 6 | | | | 1.5 | 1.5 | | | | | | | | | | | | | 0 | 0 | |
| 49100000 | 印刷的各种日历,包括日历芯 | | 6 | | | | 4.5 | 4.5 | | 0 | | | | | | | | | | | 0 | 0 | 0 |
| 49111010 | 无商业价值的广告品及类似印刷品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 49111090 | 其他商业广告品及类似印刷品 | | 6 | | | | 4.5 | 4.5 | 0 | 0 | | | | | | | | | | | 0 | 0 | |
| 49119100 | 印刷的图片、设计图样及照片 | | 6 | | | | 1.5 | 1.5 | | 0 | | | | | | | | | | | 0 | 0 | |
| 49119910 | 纸质的其他印刷品 | | 6 | 0 | | | 5 | 5 | 0 | 0 | | | | | | | | | | | 0 | 0 | |
| 49119990 | 其他印刷品 | | 6 | 0 | | | 5 | 5 | 0 | 0 | | | | | | | | | | | 0 | 0 | |
| 50010010 | 适于缫丝的桑蚕茧 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50010090 | 适于缫丝的其他蚕茧 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50020011 | 厂丝 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50020012 | 土丝 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 50020013 | 双宫丝 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50020019 | 其他未加捻桑蚕丝 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50020020 | 未加捻柞蚕丝 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50020090 | 未加捻其他生丝 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50030011 | 下茧、茧衣、长吐、滞头 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50030012 | 回收纤维 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50030019 | 其他 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50030091 | 绵球 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50030099 | 其他 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50040000 | 非供零售用丝纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50050010 | 非供零售用绸丝纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50050090 | 非供零售用其他绢纺纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50060000 | 零售用丝纱线、绢纺纱线;蚕胶丝 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 50071010 | 未漂白或漂白的绸丝机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 50071090 | 其他绸丝机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 50072011 | 未漂白或漂白的纯桑蚕丝机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 50072019 | 其他纯桑蚕丝机织物 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 50072021 | 未漂白或漂白的纯柞蚕丝机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 50072029 | 其他纯柞蚕丝机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 50072031 | 未漂白或漂白的纯绢丝机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 50072039 | 其他纯绢丝机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 50072090 | 其他纯丝机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 50079010 | 未漂白或漂白其他丝机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 50079090 | 其他丝机织物 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | | | | 0 | 8.5 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 51011100 | 未梳的含脂剪羊毛 | | | | | | | | | | | 20 | | | | | | | | | | | |
| 51011900 | 未梳的其他含脂羊毛 | | | | | | | | | | | 20 | | | | | | | | | | | |
| 51012100 | 未梳的脱脂剪羊毛(未碳化) | | | | | | | | | | | 20 | | | | | | | | | | | |
| 51012900 | 未梳的其他脱脂羊毛(未碳化) | | | | | | | | | | | 20 | | | | | | | | | | | |
| 51013000 | 未梳碳化羊毛 | | | | | | | | | 0 | | 20 | | | | | | | | | | | |
| 51021100 | 未梳喀什米尔山羊毛 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 51021910 | 未梳兔毛 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 51021920 | 未梳其他山羊绒 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 51021930 | 未梳骆驼毛、骆驼绒 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 51021990 | 未梳的其他动物细毛 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 51022000 | 未梳的动物粗毛 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 51031010 | 羊毛落毛 | | | | | | | | | | | 20 | | | | | | | | | | | |
| 51031090 | 其他动物细毛落毛 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 51032010 | 羊毛废料 | 5.4 | 9.4 | 0 | 2.7 | 0 | 8.1 | 0 | | | | 0 | | 6.8 | 0 | 0 | | | | | 0 | 0 | |
| 51032090 | 其他动物细毛废料 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 51033000 | 动物粗毛废料 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 51040010 | 羊毛回收纤维 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 51040090 | 其他动物细毛或粗毛的回收纤维 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 51051000 | 粗梳羊毛 | | | | | | | | | | | | | | | | | | | | | | |
| 51052100 | 精梳羊毛片毛 | | | | | | | | | | | | | | | | | | | | | | |
| 51052900 | 羊毛条及其他精梳羊毛 | | | | | | | | | | | | | | | | | | | | | | |
| 51053100 | 已梳喀什米尔山羊毛 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 51053910 | 已梳兔毛 | 0 | 0 | 0 | | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 51053921 | 已梳无毛山羊绒 | 0 | 0 | 0 | | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 51053929 | 其他已梳山羊绒 | 0 | 0 | 0 | | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 51053990 | 其他已梳动物细毛 | 0 | 0 | 0 | | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 51054000 | 已梳动物粗毛 | 0 | 0 | 0 | | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 51061000 | 非供零售用粗梳纯羊毛纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 51062000 | 非供零售用粗梳混纺羊毛纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 51071000 | 非供零售用精梳纯羊毛纱线 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 51072000 | 非供零售用精梳混纺羊毛纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 51081011 | 按重量计山羊绒的含量在85%及以上的非供零售用的粗梳纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 4.3 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 51081019 | 按重量计其他动物细毛含量在85%及以上的非供零售用的粗梳纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 4.3 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 51081090 | 按重量计动物细毛含量在85%以下的非供零售用的粗梳纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 4.3 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 51082011 | 按重量计山羊绒含量在85%及以上的非供零售用的精梳纱线 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 51082019 | 按重量计其他动物细毛含量在85%及以上的非供零售用的精梳纱线 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 51082090 | 按重量计动物细毛含量在85%以下的非供零售用的精梳纱线 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 51091011 | 按重量计山羊绒含量在85%及以上的供零售用的纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 51091019 | 按重量计其他动物细毛含量在85%及以上的供零售用的纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 51091090 | 按重量计羊毛含量在85%及以上的供零售用的纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 51099011 | 供零售用的其他山羊绒纱线 | 2.4 | 0 | 0 | | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 51099019 | 供零售用的其他动物细毛纱线 | 2.4 | 0 | 0 | | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 51099090 | 供零售用的羊毛纱线 | 2.4 | 0 | 0 | | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 51100000 | 动物粗毛或马毛的纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 51111111 | 按重量计山羊绒含量在85%及以上,每平方米重量不超过300克的山羊绒机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 51111119 | 按重量计其他动物细毛含量在85%及以上,每平方米重量不超过300克的其他动物细毛机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 51111190 | 按重量计羊毛含量在85%及以上,每平方米重量不超过300克的羊毛机织物 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 51111911 | 按重量计山羊绒含量在85%及以上,每平方米重量超过300克的山羊绒的机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 51111919 | 按重量计其他动物细毛含量在85%及以上,每平方米超过300克的其他动物细毛机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 51111990 | 按重量计羊毛含量在85%及以上,每平方米超过300克的羊毛机织物 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | | | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 51112000 | 与化学纤维长丝混纺粗梳毛布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 51113000 | 与化学纤维短纤混纺粗梳毛布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 51119000 | 与其他纤维混纺的粗梳毛布 | 4 | 4 | | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 51121100 | 重量≤200g/平米精梳全毛布 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | 0 | 5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 51121900 | 重量>200g/平米精梳全毛布 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | 0 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 51122000 | 与化学纤维长丝混纺精梳毛布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 51123000 | 与化学纤维短纤混纺精梳毛布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 51129000 | 与其他纤维混纺精梳毛布 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 51130000 | 动物粗毛或马毛机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52010000 | 未梳的棉花 | | | | | | | | | | | 20 | | | | | | | | | | | |
| 52021000 | 废棉纱线 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 52029100 | 棉的回收纤维 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 52029900 | 其他废棉 | 4 | 7 | 0 | | 0 | 2 | 0 | | | | 0 | | | 0 | 0 | | | | | | | |
| 52030000 | 已梳的棉花 | | | | | | | | | | | | | | | | | | | | | | |
| 52041100 | 非供零售用全棉缝纫线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 |
| 52041900 | 非供零售用其他棉缝纫线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52042000 | 零售用棉制缝纫线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 |
| 52051100 | 非零售粗梳粗支纯棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.5 | 3.5 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 52051200 | 非零售粗梳中支纯棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 3.5 | 3.5 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 52051300 | 非零售粗梳细支纯棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3.5 | 3.5 | | 0 | | | | | 0 | 0 | 0 |
| 52051400 | 非零售粗梳较细支纯棉单纱 | 3.3 | 4.1 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3.5 | 3.5 | | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 52051500 | 非零售粗梳特细支纯棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 3.5 | | 0 | | | | | 0 | 0 | 0 |
| 52052100 | 非零售精梳粗支纯棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3.5 | 3.5 | | 0 | | | 0 | | 0 | 0 | 0 |
| 52052200 | 非零售精梳中支纯棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3.5 | 3.5 | | 0 | | | | | 0 | 0 | 0 |
| 52052300 | 非零售精梳细支纯棉单纱 | 3.3 | 3.5 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3.5 | 3.5 | | 0 | | | | | 0 | 0 | 0 |
| 52052400 | 非零售精梳较细支纯棉单纱 | 3.3 | 3.5 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3.5 | 3.5 | | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 52052600 | 非零售精梳较特细支纯棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52052700 | 非零售精梳特细支纯棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52052800 | 非零售精梳超细支纯棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52053100 | 非零售粗梳粗支纯棉多股纱 | 3.3 | 4 | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | 4.5 | 4.5 | | 0 | | | | | | | |
| 52053200 | 非零售粗梳中支纯棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 3.5 | 3.5 | | 0 | | | | | 0 | 0 | 0 |
| 52053300 | 非零售粗梳细支纯棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52053400 | 非零售粗梳较细支纯棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52053500 | 非零售粗梳特细支纯棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52054100 | 非零售精梳粗支纯棉多股纱 | 3.3 | 4 | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | 4.5 | 4.5 | | 0 | | | | | 0 | 0 | |
| 52054200 | 非零售精梳中支纯棉多股纱 | 3.3 | 4.1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | | | 3.5 | 3.5 | | 0 | | | | | 0 | 0 | 0 |
| 52054300 | 非零售精梳细支纯棉多股纱 | 3.3 | 4 | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52054400 | 非零售精梳较细支纯棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52054600 | 非零售精梳较特细支纯棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 4.5 | 4.5 | | 0 | | | | | 0 | 0 | 0 |
| 52054700 | 非零售精梳特细支纯棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 4.5 | 4.5 | | 0 | | | | | 0 | 0 | 0 |
| 52054800 | 非零售精梳超细支纯棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 4.5 | 4.5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 52061100 | 非零售粗梳粗支混纺棉单纱 | 3.3 | 4 | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | 3.5 | 3.5 | | 0 | | | | | | | |
| 52061200 | 非零售粗梳中支混纺棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.5 | 3.5 | | 0 | | | | | 0 | 0 | |
| 52061300 | 非零售粗梳细支混纺棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52061400 | 非零售粗梳较细支混纺棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52061500 | 非零售粗梳特细支混纺棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 3.5 | 3.5 | | 0 | | | | | 0 | 0 | 0 |
| 52062100 | 非零售精梳粗支混纺棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 4.5 | 4.5 | | 0 | | | | | 0 | 0 | |
| 52062200 | 非零售精梳中支混纺棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | | | | 0 | 0 | |
| 52062300 | 非零售精梳细支混纺棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52062400 | 非零售精梳较细支混纺棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52062500 | 非零售精梳特细支混纺棉单纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52063100 | 非零售粗梳粗支混纺棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 52063200 | 非零售粗梳中支混纺棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 52063300 | 非零售粗梳细支混纺棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52063400 | 非零售粗梳较细混纺棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52063500 | 非零售粗梳特细混纺棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52064100 | 非零售精梳粗支混纺棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 52064200 | 非零售精梳中支混纺棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | |
| 52064300 | 非零售精梳细支混纺棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52064400 | 非零售精梳较细混纺棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52064500 | 非零售精梳特细混纺棉多股纱 | 3.3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 52071000 | 供零售用纯棉纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | 5 | 5 | | 0 | | | | | 0 | 0 | |
| 52079000 | 供零售用混纺棉纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 52081100 | 未漂白轻质全棉平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52081200 | 未漂白较轻质全棉平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52081300 | 未漂白轻质全棉三、四线斜纹布 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 8.5 | 0 | | 0 | | | | | 0 | 0 | |
| 52081900 | 未漂白轻质其他全棉机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52082100 | 漂白的轻质全棉平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52082200 | 漂白的较轻质全棉平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 52082300 | 漂白的轻质全棉三、四线斜纹布 | 4.8 | 4.8 | 0 | 0 | 0 | 8 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52082900 | 漂白的轻质其他全棉机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52083100 | 染色的轻质全棉平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 52083200 | 染色的较轻质全棉平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52083300 | 染色的轻质全棉三、四线斜纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 8.5 | 0 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 52083900 | 染色的轻质其他全棉机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52084100 | 色织的轻质全棉平纹布 | 4 | 4 | 0 | 0 | 0 | 6 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52084200 | 色织的较轻质全棉平纹布 | 4 | 4 | 0 | 0 | 0 | 6 | 0 | 0 | | 0 | 0 | 7 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52084300 | 色织的轻质全棉三、四线斜纹布 | 4 | 4 | 0 | 0 | 0 | 6 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52084900 | 色织的轻质其他全棉机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 52085100 | 印花的轻全棉平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 52085200 | 印花的较轻全棉平纹布 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52085910 | 印花的轻质全棉三、四线斜纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52085990 | 印花的轻质其他全棉机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 8.5 | 0 | | 0 | | | | | 0 | 0 | |
| 52091100 | 未漂白重质全棉平纹布 | 4 | 8.5 | 0 | | 0 | 2 | 0 | 0 | | | | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 52091200 | 未漂白重质全棉三、四线斜纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 7 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52091900 | 未漂白重质其他全棉机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52092100 | 漂白的重质全棉平纹布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52092200 | 漂白的重质全棉三、四线斜纹布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52092900 | 漂白的重质其他全棉机织物 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52093100 | 染色的重质全棉平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.5 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 52093200 | 染色的重质全棉三、四线斜纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.5 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 52093900 | 染色的重质其他全棉机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.5 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 52094100 | 色织的重质全棉平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52094200 | 色织的重质全棉粗斜纹布(劳动布) | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 8.5 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 52094300 | 其他三线或四线斜纹机织物,包括双面斜纹机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 9.3 | 0 | | 0 | | | | | 0 | 0 | |
| 52094900 | 色织的重质其他全棉机织物 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52095100 | 印花的重质全棉平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 9.3 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52095200 | 印花的重质全棉三、四线斜纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52095900 | 印花的重质其他全棉机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 8.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 52101100 | 与化学纤维混纺未漂白轻质平纹棉布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | 10.2 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52101910 | 化学纤维混纺未漂白轻质3、4线斜纹棉布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52101990 | 与化学纤维混纺未漂白轻质其他棉布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52102100 | 与化学纤维混纺漂白的轻质平纹棉布 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |

02122025268 www.tepbusiness.ir 03136251016

| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 52102910 | 化学纤维混纺漂白的轻质三线或线斜纹棉布 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52102990 | 与化学纤维混纺漂白的轻质其他棉布 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52103100 | 与化学纤维混纺染色的轻质平纹棉布 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52103200 | 化学纤维混纺染色的轻质三线或四线斜纹棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52103900 | 与化学纤维混纺染色的轻质其他棉布 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52104100 | 与化学纤维混纺色织的轻质平纹棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52104910 | 化学纤维混纺色织的轻质三线或四线斜纹棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52104990 | 与化学纤维混纺色织的轻质其他棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52105100 | 与化学纤维混纺印花的轻质平纹棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 52105910 | 化学纤维混纺印花的轻质三线或四线斜纹棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52105990 | 与化学纤维混纺印花的轻质其他棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 52111100 | 与化学纤维混纺未漂白重质平纹棉布 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52111200 | 化学纤维混纺未漂白重质三线或四线斜纹棉布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52111900 | 与化学纤维混纺未漂白重质其他棉布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52112000 | 与化学纤维混纺漂白的重质其他棉布 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52113100 | 与化学纤维混纺染色的重质平纹棉布 | 4 | 9.1 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52113200 | 化学纤维混纺染色的重质三线或四线斜纹棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52113900 | 与化学纤维混纺染色的重质其他棉布 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52114100 | 与化学纤维混纺色织的重质平纹棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52114200 | 与化学纤维混纺色织的重质粗斜纹棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52114300 | 其他三线或四线斜纹机织物,包括双面斜纹机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52114900 | 与化学纤维混纺色织的重质其他棉布 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52115100 | 与化学纤维混纺印花的重质平纹棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52115200 | 化学纤维混纺印花的重质三线或四线斜纹棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52115900 | 与化学纤维混纺印花的重质其他棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | | 0 | | | | | 0 | 0 | |
| 52121100 | 未漂白的其他混纺轻质棉布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52121200 | 漂白的其他混纺轻质棉布 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52121300 | 染色的其他混纺轻质棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52121400 | 色织的其他混纺轻质棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52121500 | 印花的其他混纺轻质棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52122100 | 未漂白的其他混纺重质棉布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 52122200 | 漂白的其他混纺重质棉布 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 52122300 | 染色的其他混纺重质棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52122400 | 色织的其他混纺重质棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 52122500 | 印花的其他混纺重质棉布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 53011000 | 生的或沤制的亚麻 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53012100 | 破开或打成的亚麻 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53012900 | 栉梳或经其他加工未纺制的亚麻 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53013000 | 亚麻短纤及废麻 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53021000 | 生的或沤制的大麻 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53029000 | 经加工、未纺的大麻、大麻短纤及废麻 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53031000 | 生或沤制黄麻,其他纺织用韧皮纤维 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53039000 | 经加工、未纺的黄麻及其他纺织用韧皮纤维 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 53050011 | 生的苎麻 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 53050012 | 经加工、未纺制的苎麻 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 53050013 | 苎麻的短纤及废麻 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 53050019 | 其他苎麻 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 53050020 | 经加工、未纺制的蕉麻及蕉麻废料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 53050091 | 经加工、未纺的西沙尔麻及其他龙舌兰类纤维 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 53050092 | 加工、未纺的椰壳纤维及椰壳纤维废料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 4 | 0 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 53050099 | 经加工的其他未列名纺织用植物纤维及其废麻 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 53061000 | 亚麻单纱 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53062000 | 亚麻多股纱线或缆线 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53071000 | 黄麻及其他纺织用韧皮纤维单纱 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | 0 | | 3 | 0 | 0 | 0 |
| 53072000 | 黄麻及其他纺织用韧皮纤维多股纱或缆线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | 0 | | 3 | 0 | 0 | 0 |
| 53081000 | 椰壳纤维纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53082000 | 大麻纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53089011 | 未漂白或漂白的全苎麻纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53089012 | 全苎麻色纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53089013 | 未漂白或漂白的混纺苎麻纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53089014 | 混纺苎麻色纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53089091 | 纸纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53089099 | 其他植物纺织纤维纱线 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53091110 | 未漂白全亚麻机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 53091120 | 漂白的全亚麻机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 53091900 | 其他全亚麻机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 9.3 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 53092110 | 未漂白的混纺亚麻机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 53092120 | 漂白的混纺亚麻机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 53092900 | 其他混纺亚麻机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 8.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 53101000 | 未漂白黄麻或其他韧皮纤维织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | 0 | | 5 | 0 | 0 | 0 |
| 53109000 | 其他黄麻机织物或韧皮鲜为纤维织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | 0 | | 5 | 0 | 0 | 0 |
| 53110012 | 未漂白全苎麻机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53110013 | 其他全苎麻机织物 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | 0 | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 53110014 | 未漂白混纺苎麻机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53110015 | 其他混纺苎麻机织物 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | 0 | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 53110020 | 纸纱线机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53110030 | 大麻的机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.3 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 53110090 | 其他纺织用植物纤维机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.3 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 54011010 | 非供零售用合成纤维长丝缝纫线 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54011020 | 供零售用合成纤维长丝缝纫线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54012010 | 非供零售用人造纤维长丝缝纫线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54012020 | 供零售用人造纤维长丝缝纫线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54021110 | 非零售用聚间苯二甲酰间苯二胺纺制的长丝高强力纱 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54021120 | 非零售用聚对苯二甲酰对苯二胺纺制的长丝高强力纱 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54021190 | 非零售用其他芳香族聚酰胺纺制的长丝高强力纱 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54021910 | 非零售用聚酰胺-6纺制的长丝高强力纱 | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54021920 | 非零售用聚酰胺-66纺制的长丝高强力纱 | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54021990 | 非零售用其他尼龙长丝高强纱 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54022000 | 非零售聚酯长丝高强力纱 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | | 0 | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54023111 | 非零售用聚酰胺-6纺制的细弹力丝 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54023112 | 非零售用聚酰胺-66纺制的细弹力丝 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54023113 | 非零售用芳香族聚酰胺纺制的细弹力丝 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54023119 | 非零售其他细尼龙弹力丝 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54023190 | 非零售其他细尼龙变形纱线 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54023211 | 非零售用聚酰胺-6纺制的粗弹力丝 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54023212 | 非零售用聚酰胺-66纺制的粗弹力丝 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54023213 | 非零售用芳香族聚酰胺纺制的粗弹力丝 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54023219 | 非零售其他粗尼龙弹力丝 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 54023290 | 非零售其他粗尼龙变形纱线 | 0 | 3.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54023310 | 非零售聚酯弹力丝 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54023390 | 非零售其他聚酯变形纱线 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54023400 | 非零售用聚丙烯变形纱线 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54023900 | 非零售其他合成纤维长丝变形纱线 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54024410 | 弹性氨纶纱线,未加捻或捻度每米不超过50转 | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54024490 | 其他弹性纱线,未加捻或捻度每米不超过50转 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 4.7 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54024510 | 聚酰胺-6纺制的其他单纱,未加捻或捻度每米不超过50转 | 0 | 3.9 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 4.7 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54024520 | 聚酰胺-6,6纺制的其他单纱,未加捻或捻度每米不超过50转 | 0 | 3.9 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 4.7 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54024530 | 芳香族聚酰胺纺制的其他单纱,未加捻或捻度每米不超过50转 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 4.7 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54024590 | 其他尼龙或聚酰胺纱线纺制的,未加捻或捻度每米不超过50转的单纱 | 0 | 3.9 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 4.7 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54024600 | 其他部分定向聚酯纱线,未加捻或捻度每米不超过50转 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54024700 | 其他聚酯纱线,未加捻或捻度每米不超过50转 | 0 | 3.9 | 0 | 0 | 0 | 3 | 0 | | 0 | | | 4.7 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54024800 | 其他聚丙烯纱线,未加捻或捻度每米不超过50转 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54024910 | 断裂强度大于等于22cN/dtex,且初始模量大于等于750cN/dtex的聚乙烯纱线 | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54024990 | 其他纱线,未加捻或捻度每米不超过50转 | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54025110 | 非零售用聚酰胺-6纺制的加捻单纱 | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54025120 | 非零售用聚酰胺-66纺制的加捻单纱 | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54025130 | 非零售用芳香族聚酰胺纺制的加捻单纱 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54025190 | 非零售用其他尼龙加捻单纱 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54025200 | 非零售加捻的其他聚酯加捻单纱 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | 0 | | | 4.3 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54025300 | 非零售用聚丙烯加捻单纱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54025920 | 断裂强度大于等于22cN/dtex,且初始模量大于等于750cN/dtex的聚乙烯纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54025990 | 非零售加捻的其他合成纤维长丝单纱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54026110 | 非零售用聚己内酰胺(尼龙-6)制多股纱线 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54026120 | 非零售用聚酰胺-66制多股纱线 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54026130 | 非零售用芳香族聚酰胺制多股纱线 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54026190 | 非零售用其他尼龙制多股纱线 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54026200 | 非零售聚酯多股纱线 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54026300 | 非零售用聚丙烯多股纱线 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54026920 | 非零售用氨纶多股纱线 | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54026990 | 非零售其他合成纤维长丝多股纱线 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54031000 | 非零售粘胶纤维高强力纱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54033110 | 竹制非零售未捻的粘胶纤维单纱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54033190 | 其他非零售未捻的粘胶纤维单纱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54033210 | 竹制非零售加捻的粘胶纤维单纱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54033290 | 其他非零售加捻的粘胶纤维单纱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54033310 | 非零售二醋酸纤维单纱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54033390 | 非零售其他醋酸纤维单纱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54033900 | 非零售其他人造纤维长丝单纱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54034100 | 非零售粘胶长丝多股纱线或缆线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54034200 | 非零售醋酸长丝多股纱线或缆线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54034900 | 非零售其他人造纤维长丝多股纱或缆线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54041100 | 细度≥67分特、≤1mm的弹性单丝 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54041200 | 细度≥67分特、≤1mm的的聚丙烯单丝 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 54041900 | 细度≥67分特、≤1mm的其他合成纤维单丝 | 0 | 3.5 | 0 | 0 | 0 | 1 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54049000 | 其他宽≤5mm合成纤维纺织材料制扁条及类似品 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54050000 | 细度≥67分特、≤1mm人造纤维单丝;宽≤5mm扁条及类似品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54060010 | 供零售用合成纤维长丝纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54060020 | 供零售用人造纤维长丝纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 54071010 | 尼龙或其他聚酰胺高强力纱制机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54071020 | 聚酯高强力纱制机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54072000 | 合成纤维扁条及类似品的机织物 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54073000 | 多层平行纱线相互层迭并粘合机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54074100 | 未漂白或漂白的纯尼龙布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54074200 | 染色的纯尼龙布 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 9.5 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 54074300 | 色织的纯尼龙布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 7 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54074400 | 印花的纯尼龙布 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54075100 | 未漂白或漂白纯聚酯变形长丝布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 7 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54075200 | 染色的纯聚酯变形长丝布 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 9.5 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 54075300 | 色织的纯聚酯变形长丝布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54075400 | 印花的纯聚酯变形长丝布 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54076100 | 其他纯聚酯非变形长丝布 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 9.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 54076900 | 其他纯聚酯长丝布 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 54077100 | 未漂白或漂白其他纯合成纤维长丝布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.8 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54077200 | 染色的其他纯合成纤维长丝布 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 9.5 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 54077300 | 色织的其他纯合成纤维长丝布 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54077400 | 印花的其他纯合成纤维长丝布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.5 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54078100 | 未漂或漂白的与棉混纺合成纤维长丝布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54078200 | 染色的与棉混纺合成纤维长丝布 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 54078300 | 色织的与棉混纺合成纤维长丝布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54078400 | 印花的与棉混纺合成纤维长丝布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54079100 | 未漂或漂白的其他混纺合成纤维长丝布 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54079200 | 染色的其他混纺合成纤维长丝布 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 54079300 | 色织的其他混纺合成纤维长丝布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54079400 | 印花的其他混纺合成纤维长丝布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54081000 | 粘胶长丝高强力纱的机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54082110 | 粘胶长丝制未漂白或漂白的机织物 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54082120 | 醋酸长丝制未漂白或漂白的机织物 | 4.8 | 10.2 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54082190 | 其他人造长丝制未漂白或漂白的机织物 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54082210 | 纯粘胶长丝制染色机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54082220 | 纯醋酸长丝制染色机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54082290 | 纯其他人造长丝制染色机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54082310 | 纯粘胶长丝制色织机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54082320 | 纯醋酸长丝制色织机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54082390 | 纯其他人造长丝制色织机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54082410 | 纯粘胶长丝制印花机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54082420 | 纯醋酸长丝制印花机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54082490 | 纯其他人造长丝制印花机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54083100 | 未漂白或漂白人造纤维长丝混纺布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54083200 | 染色的人造纤维长丝混纺布 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 54083300 | 色织的人造纤维长丝混纺布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 54083400 | 印花的人造纤维长丝混纺布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55011000 | 尼龙或其他聚酰胺长丝丝束 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55012000 | 聚酯长丝丝束 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55013000 | 聚丙烯腈长丝丝束 | 0 | 4 | 0 | | 0 | 0 | 0 | | | | | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55014000 | 聚丙烯长丝丝束 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55019000 | 其他合成纤维长丝丝束 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55021010 | 二醋酸纤维丝束 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.1 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55021090 | 其他醋酸纤维 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55029000 | 其他人造纤维长丝丝束 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55031110 | 未梳的聚间苯二甲酰间苯二胺纺制的合成纤维短纤 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 55031120 | 未梳的聚对苯二甲酰对苯二胺纺制的合成纤维短纤 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55031190 | 未梳的其他芳香聚酰胺纺制的合成纤维短纤 | 0 | | 0 | 0 | 0 | 3 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55031900 | 未梳的尼龙或其他聚酰胺合成纤维短纤 | 0 | 3.5 | 0 | 0 | 0 | 3 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55032000 | 未梳的聚酯合成纤维短纤 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55033000 | 未梳的聚丙烯腈合成纤维短纤 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55034000 | 未梳的聚丙烯合成纤维短纤 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55039010 | 聚苯硫醚制未梳的纤维短纤 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55039090 | 未梳的其他合成纤维短纤 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55041010 | 竹制未梳的粘胶纤维短纤 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55041021 | 木制未梳的阻燃的粘胶纤维短纤 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55041029 | 其他木制未梳的粘胶纤维短纤 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55041090 | 其他未梳的粘胶纤维短纤 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55049000 | 未梳的其他人造纤维短纤 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55051000 | 合成纤维废料 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55052000 | 人造纤维废料 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55061011 | 已梳的聚间苯二甲酰间苯二胺纤维短纤 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55061012 | 已梳的聚对苯二甲酰对苯二胺纤维短纤 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55061019 | 已梳的其他芳香族聚酰胺纤维短纤 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55061090 | 已梳的尼龙或其他聚酰胺纤维短纤 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55062000 | 已梳的聚酯纤维短纤 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | | 4.5 | 4.5 | | 0 | | | | | 0 | 0 | 0 |
| 55063000 | 已梳的聚丙烯腈及其变性纤维短纤 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | | 4.5 | 4.5 | | 0 | | | | | 0 | 0 | 0 |
| 55064000 | 聚丙烯制已梳的纤维短纤 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55069010 | 聚苯硫醚制已梳的纤维短纤 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55069090 | 已梳的其他合成纤维短纤 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55070000 | 已梳的人造纤维短纤 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55081000 | 合成纤维短纤纺制的缝纫线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55082000 | 人造纤维短纤纺制的缝纫线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55091100 | 非零售纯尼龙短纤单纱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55091200 | 非零售纯尼龙短纤多股纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55092100 | 非零售纯聚酯短纤单纱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55092200 | 非零售纯聚酯短纤多股纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55093100 | 非零售纯聚丙烯腈短纤单纱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55093200 | 非零售纯聚丙烯腈短纤多股纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55094100 | 非零售纯其他合成纤维短纤单纱 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55094200 | 非零售纯其他合成纤维短纤多股纱线 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55095100 | 非零售与人造纤维短纤混纺聚酯短纤纱 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55095200 | 非零售与毛混纺聚酯短纤纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55095300 | 非零售与棉混纺聚酯短纤纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55095900 | 非零售其他混纺聚酯短纤纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55096100 | 非零售与毛混纺腈纶短纤纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55096200 | 非零售与棉混纺腈纶短纤纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 4.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55096900 | 非零售与其他混纺腈纶短纤纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55099100 | 非零售与毛混纺其他合成纤维短纤纱线 | 0 | 2 | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55099200 | 非零售与棉混纺其他合成纤维短纤纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55099900 | 非零售与其他混纺合成纤维短纤纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55101100 | 非零售纯人造纤维短纤单纱 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55101200 | 非零售纯人造纤维短纤多股纱线 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55102000 | 非零售与毛混纺人造纤维短纤纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55103000 | 非零售与棉混纺人造纤维短纤纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55109000 | 非零售与其他混纺人造纤维短纤纱线 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55111000 | 零售用纯合成纤维短纤纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55112000 | 零售用混纺合成纤维短纤纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55113000 | 零售用人造纤维短纤纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 55121100 | 未漂或漂白的纯聚酯布 | 6 | 10.5 | 0 | 3.6 | 0 | 9 | 0 | | | 0 | 0 | 10.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 55121900 | 其他纯聚酯布 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 55122100 | 未漂或漂白的纯腈纶布 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 55122900 | 其他纯腈纶布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.3 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55129100 | 未漂或漂白的纯其他合成纤维布 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55129900 | 其他纯合成纤维布 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 55131110 | 与棉混纺未漂白的轻质聚酯平纹布 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55131120 | 与棉混纺漂白的轻质聚酯平纹布 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55131210 | 与棉混纺未漂白的轻质聚酯斜纹布 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55131220 | 与棉混纺漂白的轻质聚酯斜纹布 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55131310 | 与棉混纺未漂白的其他轻质聚酯布 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55131320 | 与棉混纺漂白的其他轻质聚酯布 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55131900 | 与棉混纺未漂白或漂白的轻质其他合成纤维布 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55132100 | 与棉混纺染色的轻质聚酯平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 9.1 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55132310 | 与棉混纺染色的轻质聚酯斜纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55132390 | 与棉混纺染色的其他轻质聚酯布 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55132900 | 与棉混纺染色的轻质其他合成纤维布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 55133100 | 与棉混纺色织的轻质聚酯平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55133910 | 与棉混纺色织的轻质聚酯斜纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 8.8 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55133920 | 与棉混纺色织的其他轻质聚酯布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55133990 | 与棉混纺色织的轻质其他合成纤维布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55134100 | 与棉混纺印花的轻质聚酯平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 55134910 | 与棉混纺印花的轻质聚酯斜纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55134920 | 与棉混纺印花的其他轻质聚酯布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55134990 | 与棉混纺印花的轻质其他合成纤维布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55141110 | 与棉混纺未漂白的重质聚酯平纹布 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | 14.4 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55141120 | 与棉混纺漂白的重质聚酯平纹布 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55141210 | 与棉混纺未漂白的重质聚酯斜纹布 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55141220 | 与棉混纺漂白的重质聚酯斜纹布 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55141911 | 与棉混纺未漂白的重质其他聚酯布 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55141912 | 与棉混纺漂白的重质其他聚酯布 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55141990 | 与棉混纺未漂白或漂白的重质其他合成纤维布 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | 15.2 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55142100 | 与棉混纺染色的重质聚酯平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55142200 | 与棉混纺染色的重质聚酯斜纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55142300 | 与棉混纺染色的其他重质聚酯布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 55142900 | 与棉混纺染色的重质其他合成纤维纤布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 55143010 | 与棉混纺色织的重质聚酯平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55143020 | 与棉混纺色织的重质聚酯斜纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55143030 | 与棉混纺色织的其他重质聚酯布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55143090 | 与棉混纺色织的重质其他合成纤维布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55144100 | 与棉混纺印花的重质聚酯平纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55144200 | 与棉混纺印花的重质聚酯斜纹布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55144300 | 与棉混纺印花的其他重质聚酯布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55144900 | 与棉混纺印花的重质其他合成纤维布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55151100 | 与粘胶纤维短纤混纺的聚酯布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 8.8 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55151200 | 与化学纤维长丝混纺的聚酯布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55151300 | 与毛混纺的聚酯布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55151900 | 与其他纤维混纺的聚酯布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55152100 | 与化学纤维长丝混纺的腈纶布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55152200 | 与毛混纺的腈纶布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 55152900 | 与其他纤维混纺的腈纶布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55159100 | 与化学纤维长丝混纺的其他合成纤维短纤布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55159900 | 与其他纤维混纺的其他合成纤维短纤布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55161100 | 未漂白或漂白的纯人造纤维短纤布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 55161200 | 染色的纯人造纤维短纤布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55161300 | 色织的纯人造纤维短纤布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 55161400 | 印花的纯人造纤维短纤布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55162100 | 与化学纤维长丝混纺未漂白或漂白的人造纤维布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55162200 | 与化学纤维长丝混纺的染色人造纤维布 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 9.5 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55162300 | 与化学纤维长丝混纺的色织人造纤维布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55162400 | 与化学纤维长丝混纺的印花人造纤维布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55163100 | 与毛混纺的未漂或漂白人造纤维布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55163200 | 与毛混纺的染色人造纤维布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55163300 | 与毛混纺的色织人造纤维布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55163400 | 与毛混纺的印花人造纤维布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55164100 | 与棉混纺的未漂或漂白人造纤维布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55164200 | 与棉混纺的染色人造纤维布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55164300 | 与棉混纺的色织人造纤维布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55164400 | 与棉混纺的印花人造纤维布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55169100 | 与其他纤维混纺未漂白或漂白的人造纤维布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55169200 | 与其他纤维混纺的染色人造纤维布 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 55169300 | 与其他纤维混纺的色织人造纤维布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 55169400 | 与其他纤维混纺的印花人造纤维布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 9.4 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 56012100 | 棉制的絮胎及其他絮胎制品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 56012210 | 化学纤维制的卷烟滤嘴 | | | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 56012290 | 化学纤维制的絮胎及其他絮胎制品 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 56012900 | 其他材料制絮胎及其他絮胎制品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 56013000 | 纺织纤维屑、纤维粉末及球结 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 56021000 | 针刺机制毡呢及纤维缝编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 56022100 | 未浸、涂的毛制其他毡呢 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 56022900 | 未浸、涂的其他纺织材料制其他毡呢 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 56029000 | 经浸、涂、包覆或层压的其他毡呢 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 56031110 | 每平米≤25g 经浸渍化学纤维长丝无纺织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 8.5 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 56031190 | 每平米≤25g 的其他化学纤维长丝无纺织物 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 56031210 | 25g <每平米≤70g 浸渍化学纤维长丝无纺织物 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 8.5 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 56031290 | 25g <每平米≤70g 其他化学纤维长丝无纺织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 56031310 | 70g<每平米≤150g 浸渍化学纤维长丝无纺织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | 0 | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 56031390 | 70g <每平米≤150g 其他化学纤维长丝无纺织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | 0 | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 56031410 | 每平米>150g 经浸渍化学纤维长丝无纺织物 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 56031490 | 每平米>150g 的其他化学纤维长丝无纺织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 7 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 56039110 | 每平米≤25g 经浸渍其他无纺织物 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 56039190 | 每平米≤25g 的其他无纺织物 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 56039210 | 25g <每平米≤70g 浸渍其他无纺织物 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 56039290 | 25g <每平米≤70g 其他无纺织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 9.3 | 0 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 56039310 | 70g <每平米≤150g 浸渍其他无纺织物 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 56039390 | 70g <每平米≤150g 的其他无纺织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 9.3 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 56039410 | 每平米>150g 经浸渍其他无纺织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 56039490 | 每平米>150g 的其他无纺织物 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 9.3 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 56041000 | 用纺织材料包覆的橡胶线及绳 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 56049000 | 用橡、塑浸渍涂布的其他纺织纱线 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 56050000 | 含金属纱线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 56060000 | 绳绒线及粗松螺旋花线 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 56072100 | 剑麻或其他龙舌兰纤维制包扎用绳 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 56072900 | 剑麻或龙舌兰纤维制其他线绳索缆 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 56074100 | 聚乙烯或聚丙烯制包扎用绳 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 56074900 | 聚乙烯或聚丙烯制线、绳、索、缆 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 56075000 | 其他合纤制线、绳、索、缆 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | | 0 | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 56079010 | 蕉麻或硬质纤维制线、绳、索、缆 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 56079090 | 其他纺织材料制线、绳、索、缆 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 | 0 | 0 | 2.5 | 0 | 0 | 0 |
| 56081100 | 化学纤维材料制成的渔网 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 56081900 | 化学纤维材料制成的其他网 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 56089000 | 其他纤维制成的渔网及其他网 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 56090000 | 用纱线、扁条、绳、索、缆制其他物品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | 0 | 0 | 0 | 0 |
| 57011000 | 羊毛结织栽绒地毯及其他铺地制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 57019010 | 化学纤维结织栽绒地毯及其他铺地制品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 57019020 | 丝制结织栽绒地毯及铺地制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 57019090 | 其他材料结织栽绒地毯及铺地制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 57021000 | “开来姆”等手织地毯 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 57022000 | 椰壳纤维制的铺地制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 57023100 | 未制成的毛制起绒地毯及铺地制品 | 4 | 4 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 57023200 | 未制成的化学纤维起绒地毯及铺地制品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 57023900 | 未制成其他纺织材料起绒铺地制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 57024100 | 制成的毛制起绒地毯及铺地制品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 57024200 | 制成的化学纤维起绒地毯及铺地制品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 57024900 | 制成的其他纺织材料起绒铺地制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | 9.3 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 57025010 | 未制成毛制非起绒地毯及铺地制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 57025020 | 未制成化学纤维非起绒地毯及铺地制品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 57025090 | 未制成其他纺织材料非起绒地毯及铺地制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 57029100 | 制成的毛制非起绒地毯及铺地制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 57029200 | 制成的化学纤维非起绒地毯及铺地制品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 57029900 | 制成的其他纺织材料非起绒地毯及铺地制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 57031000 | 毛制簇绒地毯及其他簇绒铺地制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 57032000 | 尼龙簇绒地毯及其他簇绒铺地制品 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 57033000 | 化学纤维簇绒地毯及其他簇绒铺地制品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 57039000 | 其他纺织材料簇绒地毯及其他簇绒铺地制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 57041000 | 小块毡呢地毯及其他毡呢铺地制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 57042000 | 中块毡呢地毯及其他毡呢铺地制品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 57049000 | 大块毡呢地毯及其他毡呢铺地制品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 57050010 | 毛制其他地毯及其他铺地制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 57050020 | 化学纤维制其他地毯及其他铺地制品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 57050090 | 其他纺织材料制其他地毯及铺地制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 58011000 | 毛制起绒机织物及绳绒织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58012100 | 不割绒的棉制纬起绒织物 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 58012200 | 割绒的棉制灯芯绒 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 58012300 | 其他棉制纬起绒织物 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 58012600 | 棉制绳绒织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 58012710 | 棉制的不割绒的经起绒织物(棱纹绸) | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 58012720 | 棉制的割绒的经起绒织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 58013100 | 不割绒的化学纤维制纬起绒织物 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58013200 | 割绒的化学纤维制灯芯绒 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58013300 | 其他化学纤维纬起绒织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 58013600 | 化学纤维绳绒织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58013710 | 化学纤维制的不割绒的经起绒织物(棱纹绸) | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58013720 | 化学纤维制的割绒的经起绒织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58019010 | 丝及绢丝制起绒机织物及绳绒织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58019090 | 其他材料制起绒机织物及绳绒织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58021100 | 未漂白棉毛巾织物及类似毛圈机织物 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | 0 | | 0 | | 0 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 58021900 | 其他棉毛巾织物及类似毛圈机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 58022010 | 丝及绢丝毛巾织物及类似毛圈机织物 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | 0 | | 0 | | 0 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 58022020 | 羊毛等毛巾织物及类似毛圈机织物 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | 0 | | 0 | | 0 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 58022030 | 化学纤维毛巾织物及类似毛圈机织物 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | 0 | | 0 | | 0 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 58022090 | 其他纺织材料毛巾织物及类似毛圈织物 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | 0 | | 0 | | 0 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 58023010 | 丝及绢丝制簇绒织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58023020 | 羊毛或动物细毛制簇绒织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58023030 | 棉或麻制簇绒织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 58023040 | 化学纤维制簇绒织物 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58023090 | 其他纺织材料制簇绒织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58030010 | 棉制纱罗 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 58030020 | 丝及绢丝制纱罗 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58030030 | 化学纤维制纱罗 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58030090 | 其他纺织材料制纱罗 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58041010 | 丝及绢丝网眼薄纱及其他网眼织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58041020 | 棉制网眼薄纱及其他网眼织物 | 4 | 4 | 0 | 0 | 0 | 6.7 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 58041030 | 化学纤维制网眼薄纱及其他网眼织物 | 4.8 | 10.2 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | 8.4 | 5 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 58041090 | 其他纺织材料网眼薄纱及其他网眼织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58042100 | 化学纤维机制花边 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58042910 | 丝及绢丝机制花边 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58042920 | 棉机制花边 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 58042990 | 其他纺织材料制机制花边 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58043000 | 手工制花边 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58050010 | 手工针绣嵌花装饰毯 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58050090 | “哥白林”等手织装饰毯 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58061010 | 棉或麻狭幅起绒机织物及绳绒织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 58061090 | 其他材料狭幅起绒织物及绳绒织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9.1 | 5 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 58062000 | 含弹性纱线≥5%的狭幅织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | 5 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 58063100 | 棉制其他狭幅机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 58063200 | 化学纤维制其他狭幅机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | 0 | 0 | 0 | 7 | 5 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 58063910 | 丝及绢丝制其他狭幅机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58063920 | 毛制其他狭幅机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58063990 | 其他材料制其他狭幅机织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58064010 | 棉或麻粘合有经纱无纬纱狭幅织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 58064090 | 其他材料粘合有经纱无纬纱狭幅织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58071000 | 机织非绣制纺织材料标签、徽章等 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 8.5 | 8.5 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 58079000 | 非机织非绣制纺织材料标签徽章等 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58081000 | 成匹的编带 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 58089000 | 非绣制成匹装饰带、流苏、绒球 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 58090010 | 与棉混制金属线布及含金属纱线布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58090020 | 与化学纤维混制金属线布及含金属纱布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58090090 | 其他金属线布及含金属纱线布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 58101000 | 不见底布的刺绣品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58109100 | 棉制见底布的刺绣品 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 58109200 | 化学纤维制见底布刺绣品 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58109900 | 其他纺织材料制见底布刺绣品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58110010 | 丝及绢丝制绗缝被褥状纺织品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58110020 | 羊毛或动物细毛制绗缝被褥状纺织品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58110030 | 棉制绗缝被褥状纺织品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 58110040 | 化学纤维制绗缝被褥状纺织品 | 4.8 | 10.2 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 58110090 | 其他纺织材料制绗缝被褥状纺织品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59011010 | 用胶或淀粉涂布的棉或麻纺织物 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59011020 | 用胶或淀粉涂布的化学纤维纺织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59011090 | 用胶或淀粉涂布的其他纤维纺织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59019010 | 制成的油画布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59019091 | 棉或麻制描图布、帽里硬衬布等 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 59019092 | 化学纤维制描图布、帽里硬衬布等 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59019099 | 其他纺织纤维制描图布、帽里硬衬布等 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59021010 | 聚酰胺-6(尼龙-6)制的帘子布 | 4 | 7.9 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59021020 | 聚酰胺-6,6(尼龙-6,6)制的帘子布 | 4 | 7.9 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59021090 | 其他尼龙等高强力纱制的帘子布 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59022000 | 聚酯高强力纱制的帘子布 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59029000 | 粘胶纤维高强力纱制帘子布 | 4 | 4 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59031010 | 用聚氯乙烯浸、涂的绝缘布或带 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59031020 | 用聚氯乙烯浸、涂的人造革 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59031090 | 用聚氯乙烯浸、涂的其他纺织物 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59032010 | 用聚氨基甲酸酯浸、涂的绝缘布或带 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59032020 | 用聚氨基甲酸酯浸、涂的人造革 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59032090 | 用聚氨基甲酸酯浸、涂的其他纺织物 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.5 | 8.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59039010 | 用其他塑料浸、涂的绝缘布或带 | 4 | 4 | 0 | 0 | 0 | 6 | 0 | | | | 0 | 8.5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59039020 | 用其他塑料浸、涂的人造革 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59039090 | 用其他塑料浸、涂的其他纺织物 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.5 | 8.5 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 59041000 | 列诺伦(亚麻油地毡) | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 59049000 | 以织物为底涂布的铺地品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 59050000 | 糊墙织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59061010 | 用橡胶处理宽≤20cm 纺织绝缘胶粘带 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59061090 | 用橡胶处理宽≤20cm 其他纺丝胶粘带 | 4 | 4 | | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59069100 | 用橡胶处理的针织或钩编的纺织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59069910 | 用橡胶处理宽其他绝缘布或带 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59069990 | 用橡胶处理的其他纺织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59070010 | 用其他材料浸、涂的绝缘布或带 | 4 | 4 | 0 | 0 | 0 | 6 | 0 | | | | 0 | 8.5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59070020 | 用其他材料浸、涂的已绘制画布 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 8.5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59070090 | 用其他材料浸、涂的其他纺织物 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 59080000 | 纺织材料制灯芯、炉芯等和煤气灯纱筒及纱罩 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59090000 | 纺织材料制水龙软管及类似管子 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59100000 | 纺织材料制的传动带或输送带及带料 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59111010 | 包覆纺锤用浸胶的起绒狭幅织物 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59111090 | 其他涂胶等针布及专门技术用途的纺织物起绒狭幅织物 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59112000 | 筛布 | 3.2 | 3.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59113100 | 造纸等机器用轻的环状或有联接装置的布或毡呢 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59113200 | 造纸等机器用重的环状或有联接装置的布或毡呢 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59114000 | 用于榨油机器或类似机器的滤布 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 59119000 | 其他专门技术用途纺织产品及制品 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 60011000 | 针织或钩编的长毛绒织物 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60012100 | 棉制针织或钩编的毛圈绒头织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 60012200 | 化学纤维制针织或钩编毛圈绒头织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60012900 | 其他材料制针织或钩编毛圈绒头布 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 60019100 | 棉制针织或钩编起绒织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 60019200 | 化学纤维制针织或钩编起绒织物 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60019900 | 其他纤维制针织或钩编起绒织物 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 60024010 | 宽≤30cm,弹性纱线≥5%棉针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 60024020 | 宽≤30cm,弹性纱线≥5%丝及绢丝制针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60024030 | 宽≤30cm,弹性纱线≥5%合成纤维制针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60024040 | 宽≤30cm,弹性纱线≥5%人造纤维制针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60024090 | 宽≤30cm,弹性纱线≥5%其他纺织材料针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60029010 | 宽≤30cm 含橡胶线的棉针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 60029020 | 宽≤30cm 含橡胶线的丝及绢丝制针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60029030 | 宽≤30cm 含橡胶线的合成纤维制针织、钩编织物 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 60029040 | 宽≤30cm 含橡胶线的人造纤维制针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60029090 | 宽≤30cm 含橡胶线的其他纺织材料针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60031000 | 宽≤30cm 羊毛或动物细毛制的针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60032000 | 宽≤30cm 其他棉制的针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 60033000 | 宽≤30cm 合成纤维制的针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.4 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60034000 | 宽≤30cm 人造纤维制的针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.4 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60039000 | 宽≤30cm 其他针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60041010 | 宽>30cm,弹性纱线≥5%棉针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 60041020 | 宽>30cm,弹性纱线≥5%丝及绢丝制针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60041030 | 宽>30cm,弹性纱线≥5%合成纤维制针织、钩编织物 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60041040 | 宽>30cm,弹性纱线≥5%人造纤维制针织、钩编织物 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60041090 | 宽>30cm,弹性纱线≥5%其他纺织材料针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60049010 | 宽>30cm 含橡胶线的棉针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 8.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 60049020 | 宽>30cm 含橡胶线的丝及绢丝制针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60049030 | 宽>30cm 含橡胶线的合成纤维制针织、钩编织物 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60049040 | 宽>30cm 含橡胶线的人造纤维制针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60049090 | 宽>30cm 含橡胶线的其他纺织材料针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60052100 | 未漂白或漂白棉制的其他经编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 60052200 | 染色棉制的其他经编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 60052300 | 色织棉制的其他经编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 60052400 | 印花棉制的其他经编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 60053500 | 本章子目注释一所列用于抗疟网的合成纤维制的经编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60053600 | 其他未漂白或漂白合成纤维制的经编织物(ex6005.3100) | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60053700 | 其他染色合成纤维制的经编织物(ex6005.3200) | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 8.5 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 60053800 | 其他色织合成纤维制的其他经编织物(ex6005.3300) | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60053900 | 其他印花合成纤维制的其他经编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60054100 | 未漂白或漂白人造纤维制的其他经编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 60054200 | 染色人造纤维制的其他经编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60054300 | 色织人造纤维制的其他经编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60054400 | 印花人造纤维制的其他经编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60059010 | 羊毛或动物细毛制的其他经编织物 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 60059090 | 其他纺织材料经编织物 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 60061000 | 羊毛或动物细毛制的其他针织、钩编织物 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 60062100 | 未漂白或漂白棉制的其他针织、钩编织物 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 7 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 60062200 | 染色棉制的其他针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 8.5 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 60062300 | 色织棉制的其他针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 60062400 | 印花棉制的其他针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 8.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 60063100 | 未漂白或漂白合成纤维制的其他针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60063200 | 染色合成纤维制的其他针织、钩编织物 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60063300 | 色织合成纤维制的其他针织、钩编织物 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60063400 | 印花合成纤维制的其他针织、钩编织物 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60064100 | 未漂白或漂白人造纤维制的其他针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60064200 | 染色人造纤维制的其他针织、钩编织物 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60064300 | 色织人造纤维制的其他针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60064400 | 印花人造纤维制的其他针织、钩编织物 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | 8.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 60069000 | 未列名针织、钩编织物 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10.2 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 61012000 | 棉制针织或钩编男式大衣、防风衣 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 14 | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61013000 | 化学纤维制针织或钩编男式大衣等 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61019010 | 毛制针织或钩编男式大衣、防风衣 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | 0 | 0 | | 0 | 18 | 18 | 0 | 0 | | | | | 0 | 0 | |
| 61019090 | 其他纺织材料制针织或钩编男式大衣、防风衣 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | |
| 61021000 | 毛制针织或钩编女式大衣、防风衣 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | 0 | 0 | | 0 | 18 | 18 | 0 | 0 | | | | | 0 | 0 | |
| 61022000 | 棉制针织或钩编女式大衣、防风衣 | 7 | 12.2 | 0 | | 0 | 10.5 | 0 | 0 | 0 | | 0 | 14 | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61023000 | 化学纤维制针织或钩编女式大衣等 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61029000 | 其他纺织材料制针织或钩编女式大衣、防风衣 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | 13.8 | 10 | 0 | 0 | | | | | 0 | 0 | |
| 61031010 | 毛制针织或钩编男式西服套装 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | 0 | 0 | | 0 | 18 | 18 | 0 | 0 | | | | | 0 | 0 | |
| 61031020 | 合纤制针织或钩编男西服套装 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | 0 | 0 | | 0 | 18 | 18 | 0 | 0 | | | | | 0 | 0 | |
| 61031090 | 其他纺织材料制针织或钩编男式西服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 61032200 | 棉制针织或钩编男式便服套装 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | 14.8 | 14.8 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 61032300 | 合纤制针织或钩编男便服套装 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | 0 | 0 | | 0 | 18 | 18 | 0 | 0 | | | | | 0 | 0 | |
| 61032910 | 毛制针织或钩编男式便服套装 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | 0 | 0 | | 0 | 18 | 18 | 0 | 0 | | | | | 0 | 0 | |
| 61032990 | 其他纺织材料制针织或钩编男式便服套装 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | 18 | 18 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 61033100 | 毛制针织或钩编男式上衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 61033200 | 棉制针织或钩编男式上衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 12 | 8 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 61033300 | 合纤制针织或钩编男式上衣 | 7.6 | 13.3 | 0 | 3.8 | 0 | 11.4 | 0 | 0 | 0 | | 0 | 13.6 | 9.5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 61033900 | 其他纺织材料制针织或钩编男式上衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| 61034100 | 毛制针织或钩编男长裤、工装裤等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61034200 | 棉制针织或钩编男长裤、工装裤等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 13.6 | 8 | 0 | 0 | 0 | 0 | 0 | 6.4 | 0 | 0 | 0 |
| 61034300 | 合纤制针织或钩编男长裤等 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | 0 | | 0 | 0 | 0 | 0 |
| 61034900 | 其他纺织材料制针织或钩编男长裤等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 61041300 | 合纤制针织或钩编女西服套装 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | 0 | 0 | | 0 | 18 | 18 | 0 | 0 | | | | | 0 | 0 | |
| 61041910 | 毛制针织或钩编女式西服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61041920 | 棉制针织或钩编女式西服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 14 | 14 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 61041990 | 其他纺织材料制针织或钩编女式西服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 61042200 | 棉制针织或钩编女式便服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 14 | 14 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 61042300 | 合纤制针织或钩编女便服套装 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | 0 | 0 | | 0 | 18 | 18 | 0 | 0 | | | | | 0 | 0 | |
| 61042910 | 毛制针织或钩编女式便服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 61042990 | 其他纺织材料制针织或钩编女式便服套装 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | 10.4 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61043100 | 毛制针织女式上衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61043200 | 棉制针织女式上衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 13.6 | 13.6 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 61043300 | 合纤制针织女上衣 | 7.6 | 13.3 | 0 | 3.8 | 0 | 11.4 | 0 | 0 | 0 | | 0 | 13.6 | 9.5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 61043900 | 其他纺织材料制针织女上衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 61044100 | 毛制针织或钩编连衣裙 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 61044200 | 棉制针织或钩编连衣裙 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 13.6 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61044300 | 合纤制针织或钩编连衣裙 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 61044400 | 人造纤维制针织或钩编连衣裙 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 61044900 | 其他纺织材料制针织或钩编连衣裙 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 61045100 | 毛制针织或钩编裙子及裙裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 10.8 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 61045200 | 棉制针织裙子及裙裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 10.3 | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61045300 | 合纤制针织或钩编裙子及裙裤 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 61045900 | 其他纺织材料制针织或钩编裙子及裙裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 10.8 | 7 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 61046100 | 毛制针织或钩编女长裤、工装裤等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61046200 | 棉制针织或钩编女长裤、工装裤等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 13.6 | 8 | 0 | 0 | | | | 6.4 | 0 | 0 | 0 |
| 61046300 | 合纤制针织或钩编女长裤等 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61046900 | 其他纺织材料制针织或钩编女长裤等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 12 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61051000 | 棉制针织或钩编男衬衫 | 6.4 | 11.2 | 0 | | 0 | 9.6 | 0 | 0 | 0 | 0 | 0 | 13.6 | 13.6 | 0 | 0 | 0 | 0 | 0 | 11.2 | 0 | 0 | 0 |
| 61052000 | 化学纤维制针织或钩编男衬衫 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61059000 | 其他纺织材料制针织或钩编男衬衫 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61061000 | 棉制针织或钩编女衬衫 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 13.6 | 8 | 0 | 0 | 0 | 0 | 0 | 6.4 | 0 | 0 | 0 |
| 61062000 | 化学纤维制针织或钩编女衬衫 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61069000 | 其他纺织材料制针织或钩编女衬衫 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | 0 | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61071100 | 棉制针织或钩编男内裤及三角裤 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | 0 | 0 | 0 | 5.6 | 0 | 0 | 0 |
| 61071200 | 化学纤维制针织或钩编男内裤及三角裤 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 10.9 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 61071910 | 丝及绢丝制针织或钩编男内裤及三角裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 61071990 | 其他纺织材料制针织或钩编男内裤及三角裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 61072100 | 棉制针织或钩编男长睡衣及睡衣裤 | 5.6 | 9.8 | 0 | | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | 0 | 0 | 0 | 5.6 | 0 | 0 | 0 |
| 61072200 | 化学纤维制针织或钩编男睡衣裤 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 10.9 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61072910 | 丝及绢丝制针织或钩编男长睡衣及睡衣裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61072990 | 其他纺织材料制针织或钩编男长睡衣及睡衣裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61079100 | 棉制针织或钩编男浴衣、晨衣 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 61079910 | 化学纤维制针织或钩编男浴衣、晨衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 10.9 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 61079990 | 其他纺织材料制针织或钩编男浴衣、晨衣 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | 9.3 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 61081100 | 化学纤维制针织或钩编长衬裙及衬裙 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 10.9 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 61081910 | 棉制针织或钩编女式长衬裙及衬裙 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61081920 | 丝及绢丝制针织或钩编女式长衬裙及衬裙 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 61081990 | 其他纺织材料制针织或钩编女式长衬裙及衬裙 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 61082100 | 棉制针织或钩编女三角裤及短衬裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 61082200 | 化学纤维制针织或钩编女三角裤及短衬裤 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 10.9 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61082910 | 丝及绢丝制针织或钩编女三角裤及短衬裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 61082990 | 其他纺织材料制针织或钩编女三角裤及短衬裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 61083100 | 棉制针织或钩编女睡衣及睡衣裤 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | 0 | 0 | 0 | 5.6 | 0 | 0 | 0 |
| 61083200 | 化学纤维制针织或钩编女睡衣及睡衣裤 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 10.9 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61083910 | 丝及绢丝制针织或钩编女睡衣及睡衣裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61083990 | 其他纺织材料制针织或钩编女睡衣及睡衣裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | | | | 0 | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 61089100 | 棉制针织或钩编女浴衣、晨衣 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 61089200 | 化学纤维制针织或钩编女浴衣、晨衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 10.9 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61089900 | 其他纺织材料制针织或钩编女浴衣、晨衣 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 61091000 | 棉制针织或钩编T恤衫、汗衫等 | 5.6 | 5.6 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.4 | 9.4 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 61099010 | 丝及绢丝制针织或钩编T恤衫、汗衫等 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61099090 | 其他纺织材料制针织或钩编T恤衫、汗衫等 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 9.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61101100 | 羊毛制针织或钩编套头衫等 | 5.6 | 5.6 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | 0 | 0 | 9.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61101200 | 喀什米尔山羊细毛制针织或钩编套头衫等 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61101910 | 其他山羊细毛制针织或钩编套头衫等 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61101920 | 兔毛制针织或钩编套头衫等 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 61101990 | 其他毛制针织或钩编套头衫等 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61102000 | 棉制针织或钩编套头衫等 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | 0 | 0 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 5.6 | 0 | 0 | 0 |
| 61103000 | 化学纤维制针织或钩编套头衫等 | 6.4 | 12.8 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | 0 | 0 | 10.9 | 0 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61109010 | 丝及绢丝制针织或钩编套头衫等 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 0 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61109090 | 其他纺织材料制针织或钩编套头衫等 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 0 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61112000 | 棉制针织或钩编婴儿服装及附件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61113000 | 合纤制针织婴儿服装及附件 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 10.9 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61119010 | 毛制针织或钩编婴儿服装及附件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61119090 | 其他纺织材料制针织或钩编婴儿服装及附件 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 61121100 | 棉制针织或钩编运动服 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 13.6 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 61121200 | 合纤制针织或钩编运动服 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61121900 | 其他纺织材料制针织或钩编运动服 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 61122010 | 棉制针织或钩编滑雪服 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | 13.6 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61122090 | 其他纺织材料制针织或钩编滑雪服 | 7.6 | 13.3 | 0 | 3.8 | 0 | 11.4 | 0 | | | | 0 | 13.6 | 9.5 | 0 | 0 | | | | | 0 | 0 | |
| 61123100 | 合纤制针织或钩编男式游泳服 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | |
| 61123900 | 其他纺织材料制针织或钩编男式游泳服 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 61124100 | 合纤制针织或钩编女式游泳服 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | 0 | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | |
| 61124900 | 其他纺织材料制针织或钩编女式游泳服 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 61130000 | 涂层经处理针织或钩编织物制服装 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61142000 | 棉制针织或钩编的其他服装 | 6.4 | 11.2 | 0 | | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | 6.4 | 0 | 0 | 0 |
| 61143000 | 化学纤维制针织或钩编的其他服装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61149010 | 毛制针织或钩编的其他服装 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 61149090 | 其他纺织材料制针织或钩编的其他服装 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 61151000 | 渐紧压袜类连裤袜 | 6.4 | 11.2 | 0 | 3.2 | 0 | 10.7 | 0 | 0 | 0 | | 0 | 9.3 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 61152100 | 单丝<67分特合纤制连裤袜等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 14.4 | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 61152200 | 单丝≥67分特合纤制连裤袜等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | 0 | 0 | 0 | 10.9 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 61152910 | 棉制针织或钩编连裤袜及紧身裤袜 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61152990 | 其他纺织材料制针织连裤袜及紧身裤袜 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | 0 | 0 | 0 | 9.3 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 61153000 | 单丝<67分特制针织或钩编女统袜 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | 9.3 | 7 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 61159400 | 毛制针织或钩编短袜及其他袜类 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 61159500 | 棉制针织或钩编短袜及其他袜类 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61159600 | 合纤制针织或钩编短袜及其他袜类 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 10.9 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61159900 | 其他纺织材料制针织或钩编短袜及其他袜类 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | 0 | 0 | 9.3 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 61161000 | 塑料或橡胶浸渍的针织或钩织手套 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 61169100 | 毛制其他针织或钩编手套 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61169200 | 棉制其他针织或钩编手套 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 61169300 | 合纤制其他针织或钩编手套 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 10.9 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61169900 | 其他纺织材料制针织或钩编手套 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 9.3 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61171011 | 山羊绒制披巾、头巾、围巾、披纱、面纱及类似品 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 61171019 | 其他动物细毛制披巾、头巾、围巾、披纱、面纱及类似品 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61171020 | 羊毛制披巾、头巾、围巾、披纱、面纱及类似品 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61171090 | 其他制的披巾、头巾、围巾、披纱、面纱及类似品 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61178010 | 针织或钩编领带及领结 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | 0 | 0 | 9.3 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61178090 | 针织或钩编其他衣着附件 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | 0 | 0 | 9.3 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 61179000 | 其他针织或钩编衣着零件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62011100 | 毛制男式大衣、斗篷及类似品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62011210 | 棉制男式羽绒服 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 62011290 | 棉制男式大衣、斗篷及类似品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62011310 | 化学纤维制男式羽绒服 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62011390 | 化学纤维制男式大衣、斗篷及类似品 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62011900 | 其他纺织材料制男式大衣、斗篷及类似品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62019100 | 毛制男式带风帽防寒短上衣、防风衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62019210 | 棉制男式其他羽绒服 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62019290 | 棉制男式带风帽防寒短上衣、防风衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 62019310 | 化学纤维制男式其他羽绒服 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62019390 | 化学纤维制男式防寒短上衣、防风衣 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62019900 | 其他纺织材料制男式防寒短上衣、防风衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | 0 | | 0 | 0 | 0 |
| 62021100 | 毛制女式大衣、斗篷及类似品等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62021210 | 棉制女式羽绒服 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 62021290 | 棉制女式大衣、斗篷及类似品等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62021310 | 化学纤维制女式羽绒服 | 7.6 | 13.3 | 0 | 3.8 | 0 | 11.4 | 0 | 0 | 0 | | 0 | 13.6 | 9.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62021390 | 化学纤维制女式大衣、斗篷及类似品 | 7.6 | 13.3 | 0 | 3.8 | 0 | 11.4 | 0 | 0 | 0 | | 0 | 13.6 | 9.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62021900 | 其他纺织材料制女式大衣、斗篷及类似品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62029100 | 毛制女式带风帽防寒短上衣、防风衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 62029210 | 棉制女式其他羽绒服 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 62029290 | 棉制女式带风帽防寒短上衣、防风衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62029310 | 化学纤维制女式其他羽绒服 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62029390 | 化学纤维制女式防风衣等 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62029900 | 其他纺织材料制防风衣、防风短上衣等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62031100 | 毛制男式西服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62031200 | 合纤制男式西服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62031910 | 丝及绢丝制男式西服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | |
| 62031990 | 其他纺织材料制男式西服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 11.7 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | |
| 62032200 | 棉制男式便服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62032300 | 合纤制男式便服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62032910 | 丝及绢丝制男式便服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | |
| 62032920 | 毛制男式便服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | |
| 62032990 | 其他纺织材料制男式便服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | |
| 62033100 | 毛制男式上衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | 0 | 0 | 0 | 9.6 | 0 | 0 | 0 |
| 62033200 | 棉制男式上衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 14.4 | 12.8 | 0 | 0 | 0 | 0 | 0 | 11.2 | 0 | 0 | 0 |
| 62033300 | 合纤制男式上衣 | 7 | 7 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62033910 | 丝及绢丝制男式上衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 9.6 | 0 | 0 | 0 |
| 62033990 | 其他纺织材料制男式上衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 9.6 | 0 | 0 | 0 |
| 62034100 | 毛制男式长裤、工装裤等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 0 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62034210 | 棉制男式阿拉伯裤 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 12.9 | 8 | 0 | 0 | | | | 11.2 | 0 | 0 | |
| 62034290 | 棉制男式长裤、工装裤等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 12.9 | 8 | 0 | 0 | 0 | 0 | 0 | 11.2 | 0 | 0 | 0 |
| 62034310 | 合成纤维制男式阿拉伯裤 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 13.1 | 8.8 | 0 | 0 | | | | | 0 | 0 | |
| 62034390 | 合纤制男式长裤、工装裤等 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 13.1 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62034910 | 其他纺织材料制男式阿拉伯裤 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62034990 | 其他纺织材料制男童裤、工装裤 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62041100 | 毛制女式西服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | |
| 62041200 | 棉制女式西服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 62041300 | 合纤制女式西服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | |
| 62041910 | 丝及绢丝制女式西服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | |
| 62041990 | 其他纺织材料制女式西服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | |
| 62042100 | 毛制女式便服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | |
| 62042200 | 棉制女式便服套装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 62042300 | 合纤制女式便服套装 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | 13.8 | 10 | 0 | 0 | | | | | 0 | 0 | |
| 62042910 | 丝及绢丝制女式便服套装 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | 13.8 | 10 | 0 | 0 | | | | | 0 | 0 | |
| 62042990 | 其他纺织材料制女式便服套装 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.9 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 62043100 | 毛制女式上衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62043200 | 棉制女式上衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | 0 | 0 | 0 | 6.4 | 0 | 0 | 0 |
| 62043300 | 合纤制女式上衣 | 7 | 14 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62043910 | 丝及绢丝制女式上衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62043990 | 其他纺织材料制女式上衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62044100 | 毛制连衣裙 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62044200 | 棉制连衣裙 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 62044300 | 合纤制女式连衣裙 | 7 | 14 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62044400 | 人造纤维制女式连衣裙 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62044910 | 丝及绢丝制连衣裙 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62044990 | 其他纺织材料制连衣裙 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62045100 | 毛制裙子及裙裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62045200 | 棉制裙子及裙裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62045300 | 合纤制裙子及裙裤 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62045910 | 丝及绢丝制裙子及裙裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62045990 | 其他纺织材料制裙子及裙裤 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 9.3 | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62046100 | 毛制女式长裤、工装裤等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62046200 | 棉制女式长裤、工装裤等 | 6.4 | 6.4 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 14.4 | 12.8 | 0 | 0 | 0 | 0 | 0 | 11.2 | 0 | 0 | 0 |
| 62046300 | 合纤制女式长裤、工装裤等 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62046900 | 其他纺织材料制女式长裤、工装裤等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 12 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62052000 | 棉制男衬衫 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 6.4 | 0 | 0 | 0 |
| 62053000 | 化学纤维制男衬衫 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62059010 | 丝及绢丝制男衬衫 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62059020 | 毛制男衬衫 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62059090 | 其他纺织材料制男衬衫 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62061000 | 丝及绢丝制女式衬衫 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62062000 | 毛制女衬衫 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 62063000 | 棉制女衬衫 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 13.6 | 8 | 0 | 0 | 0 | 0 | 0 | 6.4 | 0 | 0 | 0 |
| 62064000 | 化学纤维制女衬衫 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62069000 | 其他纺织材料制女衬衫 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62071100 | 棉制男式内裤及三角裤 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 10.3 | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62071910 | 丝制男式内裤及三角裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 62071920 | 化学纤维制男式内裤及三角裤 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 62071990 | 其他纺织材料制男式内裤及三角裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 62072100 | 棉制男式长睡衣及睡衣裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 62072200 | 化学纤维制男式长睡衣及睡衣裤 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 62072910 | 丝及绢丝制男式长睡衣及睡衣裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 62072990 | 其他纺织材料制男式长睡衣及睡衣裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 62079100 | 棉制男式浴衣、晨衣及类似品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62079910 | 丝及绢丝制男浴衣、晨衣及类似品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 12.6 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 62079920 | 化学纤维制男浴衣、晨衣及类似品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62079990 | 其他纺织材料制男浴衣、晨衣及类似品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 12.6 | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62081100 | 化学纤维制长衬裙及衬裙 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 62081910 | 丝及绢丝制长衬裙及衬裙 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 62081920 | 棉制长衬裙及衬裙 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62081990 | 其他纺织材料制长衬裙及衬裙 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 62082100 | 棉制女式睡衣及睡衣裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 10.3 | 7 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 62082200 | 化学纤维制女式睡衣及睡衣裤 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 62082910 | 丝及绢丝制女式睡衣及睡衣裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 62082990 | 其他纺织材料制女式睡衣及睡衣裤 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 62089100 | 棉制女式背心．内衣．浴衣及类似品 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 62089200 | 化学纤维制女式背心、内衣及类似品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | 0 | 0 | | 12.8 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 62089910 | 丝制女式背心、内衣及类似品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 12.6 | 7 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 62089990 | 其他纺织材料制女式背心、内衣及类似 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 12.6 | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62092000 | 棉制婴儿服装及衣着附件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62093000 | 合纤制婴儿服装及衣着附件 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62099010 | 毛制婴儿服装及衣着附件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 62099090 | 其他纺织材料制婴儿服装及衣着附件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 62101010 | 毛制毡呢或无纺织物服装 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62101020 | 棉或麻制毡呢或无纺织物服装 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | 6.4 | 0 | 0 | |
| 62101030 | 化学纤维制毡呢或无纺织物服装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62101090 | 其他纺织材料制毡呢或无纺织物服装 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62102000 | 用塑料、橡胶等处理的织物制男大衣等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62103000 | 用塑料、橡胶等处理的织物制女大衣等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62104000 | 用塑料、橡胶等处理的织物制的其他男式服装 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62105000 | 用塑料、橡胶等处理的织物制的其他女式服装 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 62111100 | 男式游泳服 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 62111200 | 女式游泳服 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62112010 | 棉制滑雪服 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62112090 | 其他纺织材料制滑雪服 | 7.6 | 13.3 | 0 | 3.8 | 0 | 11.4 | 0 | 0 | 0 | | 0 | 13.6 | 9.5 | 0 | 0 | | | | | 0 | 0 | |
| 62113210 | 棉制男式阿拉伯袍 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 62113220 | 棉制男式运动服 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 62113290 | 棉制其他男式服装 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 62113310 | 化学纤维制男式阿拉伯袍 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | |
| 62113320 | 化学纤维制男式运动服 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | 0 | 0 | | 0 | 12.3 | 12.3 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62113390 | 化学纤维制其他男式服装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 12.3 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62113910 | 丝及绢丝制男式运动服及其他服装 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 62113920 | 毛制男式运动服及其他服装 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 62113990 | 其他纺织材料制男式运动服及其他服装 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 62114210 | 棉制女式运动服 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62114290 | 棉制其他女式服装 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62114310 | 化学纤维制女式运动服 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62114390 | 化学纤维制其他女式服装 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | 12.3 | 8.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62114910 | 丝及绢丝制女式运动服及其他服装 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 62114990 | 其他纺织材料制女式运动服及其他服装 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 11.7 | 8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62121010 | 化学纤维制胸罩 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | 0 | 0 | 14.4 | 12.8 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 62121090 | 其他纺织材料制胸罩 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | 0 | 0 | 12.6 | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62122010 | 化学纤维制束腰带及腹带 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | 0 | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 62122090 | 其他纺织材料制束腰带及腹带 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | 0 | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62123010 | 化学纤维制紧身胸衣 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 62123090 | 其他纺织材料制紧身胸衣 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62129010 | 化学纤维制吊裤带、吊袜带等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | 0 | 0 | 14.4 | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 62129090 | 其他纺织材料制吊裤带、吊袜带等 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | 0 | 0 | 12.6 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 62132010 | 棉制刺绣手帕 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 62132090 | 其他棉制手帕 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 62139020 | 其他纺织材料制刺绣手帕 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | 0 | | 0 | | 7 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 62139090 | 其他纺织材料制手帕 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 62141000 | 丝制披巾、头巾、围巾及类似品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62142010 | 羊毛制披巾、领巾、围巾、披纱、面纱及类似品 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62142020 | 山羊绒制披巾、领巾、围巾、披纱、面纱及类似品 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62142090 | 其他动物细毛制披巾、领巾、围巾、披纱、面纱及类似品 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62143000 | 合纤制披巾、头巾及类似品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62144000 | 人造纤维制披巾、头巾及类似品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62149000 | 其他纺织材料制披巾、头巾及类似品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62151000 | 丝及绢丝制领带及领结 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62152000 | 化学纤维制领带及领结 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | 14.4 | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62159000 | 其他纺织材料制领带及领结 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62160000 | 非针织非钩编手套 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 62171010 | 非针织非钩编袜子及袜套 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | 0 | 0 | 0 | 12.2 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 62171020 | 非针织非钩编和服腰带 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | 0 | 0 | 12.2 | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 62171090 | 非针织非钩编服装或衣着附件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | 0 | 0 | 12.2 | 12.2 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 62179000 | 非针织非钩编服装或衣着零件 | 5.6 | 11.2 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | 0 | 0 | 12.6 | 12.6 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 63011000 | 电暖毯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 63012000 | 毛制毯子及旅行毯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63013000 | 棉制毯子及旅行毯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63014000 | 合纤制毯子及旅行毯 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | 0 | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63019000 | 其他纺织材料制毯子及旅行毯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | 0 | 0 | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63021010 | 棉制针织或钩编的床上用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63021090 | 其他纺织材料制针织或钩编的床上用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63022110 | 棉制印花床单 | 5.6 | 9.8 | 0 | 0 | 0 | 9.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63022190 | 棉制印花床上用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63022210 | 化学纤维制印花床单 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63022290 | 化学纤维制印花床上用织物制品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63022910 | 丝及绢丝制印花床上用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63022920 | 麻制印花床上用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63022990 | 其他纺织材料制印花床上用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63023110 | 棉制刺绣其他床上用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63023191 | 棉制其他床单 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63023192 | 棉制其他毛巾被 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63023199 | 棉制其他床上用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63023210 | 化学纤维制刺绣其他床上用织物制品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63023290 | 化学纤维制其他床上用织物制品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63023910 | 丝及绢丝制其他床上用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63023921 | 麻制刺绣的其他床上用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63023929 | 麻制其他床上用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63023991 | 其他纺织材料制刺绣床上用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63023999 | 其他纺织材料制其他床上用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63024010 | 手工针织或钩编的餐桌用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63024090 | 其他针织或钩编的餐桌用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63025110 | 棉制刺绣其他餐桌用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63025190 | 棉制其他餐桌用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63025310 | 化学纤维制刺绣其他餐桌织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63025390 | 化学纤维制其他餐桌用织物制品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63025911 | 亚麻制刺绣其他餐桌用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63025919 | 亚麻制其他餐桌用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63025990 | 其他纺织材料制餐桌用织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63026010 | 棉制浴巾 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63026090 | 棉制盥洗及厨房用毛巾织物 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63029100 | 棉制其他盥洗及厨房织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63029300 | 化学纤维制其他盥洗及厨房织物制品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63029910 | 亚麻制其他盥洗及厨房织物制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63029990 | 其他材料制其他盥洗及厨房织物 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63031210 | 合纤制针织的窗帘等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63031220 | 合纤制钩编的窗帘等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63031931 | 棉制针织的窗帘等 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63031932 | 棉制钩编的窗帘等 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63031991 | 其他纺织材料制针织的窗帘等 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63031992 | 其他纺织材料制钩编的窗帘等 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63039100 | 棉制非针织非钩编窗帘等 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63039200 | 合纤制非针织非钩编窗帘等 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63039900 | 其他纺织材料制非针织非钩编窗帘等 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63041121 | 手工针织床罩 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 63041129 | 非手工针织床罩 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 63041131 | 手工钩编床罩 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63041139 | 非手工钩编床罩 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63041910 | 丝及绢丝制非针织非钩编床罩 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 63041921 | 棉或麻制非针织非钩编刺绣床罩 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 63041929 | 棉或麻制其他非针织非钩编床罩 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 63041931 | 化学纤维制非针织非钩编刺绣床罩 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 63041939 | 化学纤维制其他非针织非钩编床罩 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 63041991 | 其他纺织材料制非针织、非钩编刺绣床罩 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 63041999 | 其他材料制其他非针织非钩编床罩 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 63042010 | 抗疟手工经编针织蚊帐 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63042090 | 抗疟非手工精编针织蚊帐 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63049121 | 手工针织的其他装饰制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63049129 | 非手工针织的其他装饰制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63049131 | 手工钩编的其他装饰制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 63049139 | 非手工钩编的其他装饰制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 63049210 | 棉制非针织、非钩编的其他刺绣装饰制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 63049290 | 棉制非针织或钩编的其他装饰制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63049310 | 合纤制非针织、非钩编其他刺绣装饰制品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 63049390 | 合纤制其他非针织、非钩编装饰制品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63049910 | 丝制非针织非钩编的装饰制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63049921 | 麻制非针织、非钩编的其他刺绣装饰制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 63049929 | 麻制其他非针织非钩编的装饰制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 63049990 | 其他纺织材料制非针织非钩编装饰制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63051000 | 黄麻或其他韧皮纤维制货物包装袋 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | 0 | 0 | 0 | 0 |
| 63052000 | 棉制货物包装袋 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63053200 | 化学纤维制的散装货物储运软袋 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63053300 | 聚乙烯或聚丙烯扁条制其他货物包装袋 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | 13.6 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 63053900 | 其他化学纤维制货物包装袋 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 63059000 | 其他纺织材料制货物包装袋 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63061200 | 合纤制油苫布、天篷及遮阳篷 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63061910 | 麻制油苫布、天篷及遮阳篷 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63061920 | 棉制油苫布、天篷及遮阳篷 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63061990 | 其他纺织材料制油苫布、天篷及遮阳篷 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63062200 | 合纤制帐篷 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63062910 | 棉制帐篷 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63062990 | 其他纺织材料制帐篷 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63063010 | 合纤制风帆 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63063090 | 其他纺织材料制风帆 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63064010 | 棉制充气褥垫 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63064020 | 化学纤维制充气褥垫 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63064090 | 其他纺织材料制充气褥垫 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63069010 | 棉制其他野营用品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63069020 | 麻制其他野营用品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63069030 | 化学纤维制其他野营用品 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63069090 | 其他野营用品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 63071000 | 擦地布、擦碗布等 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | 0 | 0 | 11.9 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 63072000 | 救生衣及安全带 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63079000 | 其他纺织材料制成品 | 5.6 | 11.2 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 63080000 | 零售包装成套物品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 63090000 | 旧衣物 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 63101000 | 经分拣的纺织材料制碎织物等 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 63109000 | 纺织材料制其他碎织物等 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 64011010 | 橡胶制鞋面的装金属护头的塑料、橡胶制防水鞋靴 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 64011090 | 塑料制鞋面的装金属护头的塑料、橡胶制防水鞋靴 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 64019210 | 橡胶制鞋面的橡胶、塑料底及面的中、短统防水靴 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 64019290 | 塑料制鞋面的橡胶、塑料底及面的中、短统防水靴 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 64019900 | 其他橡胶、塑料制外底及鞋面防水靴 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 64021200 | 橡胶、塑料底及面的滑雪靴 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 64021900 | 橡胶、塑料制底及面的其他运动靴 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 64022000 | 橡胶、塑料的将鞋面条带栓塞在鞋底上的鞋 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 64029100 | 其他橡胶、塑料短统靴(过踝) | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | 0 | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 64029910 | 橡胶制鞋面的其他橡胶、塑料鞋靴 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | 0 | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 64029921 | 以机织物或其他纺织材料作衬底的 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | 0 | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 64029929 | 塑料制鞋面的其他橡胶、塑料鞋靴 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | 0 | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 64031200 | 皮革制鞋面的滑雪靴 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | | | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 64031900 | 皮革制鞋面的其他运动鞋靴 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 64032000 | 皮革条带为鞋面的皮底鞋 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | 0 | | 0 | | | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 64034000 | 装有金属护鞋头的其他皮革面鞋靴 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | | | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 64035111 | 低于小腿的内底长度<24cm的皮革制外底皮革面的短统靴(过踝) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 64035119 | 低于小腿的内底长度≥24cm的皮革制外底皮革面的短统靴(过踝) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 64035191 | 其他内底长度<24cm的皮革制外底的皮革面短统靴(过踝) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 64035199 | 其他内底长度≥24cm的皮革制外底皮革面短统靴(过踝) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 64035900 | 皮革制外底的皮革面其他鞋靴 | 4 | 7 | 0 | 2 | 0 | 6 | 0 | | 0 | | 0 | | 5 | | 0 | | 0 | | | 0 | 0 | 0 |
| 64039111 | 其他低于小腿的内底长度<24cm的皮革面的短统靴(过踝) | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 64039119 | 其他低于小腿的内底长度≥24cm的皮革面的短统靴(过踝) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 64039191 | 其他内底长度<24cm的皮革面短统靴(过踝) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 64039199 | 其他内底长度≥24cm的皮革面短统靴(过踝) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 64039900 | 皮革制面的其他鞋靴 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | 0 | | 0 | 8.5 | 5 | 0 | 0 | | 0 | | | 0 | 0 | 0 |
| 64041100 | 纺织材料制鞋面的运动鞋靴 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | 0 | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 64041910 | 橡胶或塑料制外底的拖鞋 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | 0 | | 0 | 12 | 12 | 0 | 0 | | | | | | | |
| 64041990 | 纺织材料制鞋面胶底的其他鞋靴 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | 0 | | 0 | 12 | 12 | 0 | 0 | | | | | | | |
| 64042010 | 皮革或再生皮革制外底的拖鞋 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | 12 | 12 | 0 | 0 | | | | | | | |
| 64042090 | 纺织材料制鞋面皮革底的其他鞋靴 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | 12 | 12 | 0 | 0 | | | | | | | |
| 64051010 | 橡胶、塑料、皮革及再生皮革制外底的皮革或再生皮革制面的其他鞋靴 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 64051090 | 其他材料制外底的皮革或再生皮革制面的其他鞋靴 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 64052000 | 纺织材料制面的其他鞋靴 | 8.8 | 18.7 | 0 | 4.4 | 0 | 13.2 | 0 | | | | 0 | 11 | 11 | 0 | 0 | | | | | 0 | 0 | |
| 64059010 | 橡胶、塑料、皮革及再生皮革制外底的其他材料制面的鞋靴 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 10.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 64059090 | 其他材料制外底的其他材料制面的鞋靴 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 10.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 64061000 | 鞋面及其零件,硬衬除外 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | | | 0 | 0 | 13.2 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 64062010 | 橡胶制的外底及鞋跟 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | 0 | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 64062020 | 塑料制的外底及鞋跟 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 64069010 | 木制鞋靴零件,活动式鞋内底等 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 10.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 64069091 | 活动式鞋内底、跟垫及类似品 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 10.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 64069092 | 护腿、裹腿和类似品及其零件 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 10.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 64069099 | 其他鞋靴零件(包括鞋面,不论是否带有除外底以外的其他鞋底);活动式鞋内底、跟垫及类似品;护腿、裹腿和类似品及其零件 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 10.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 65010000 | 毡呢制帽坯及圆帽片 | 8.8 | 18.7 | 0 | 4.4 | 0 | 13.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 65020000 | 编结或用条带拼制的帽坯 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 65040000 | 编结或用条带拼制成的帽类 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 65050010 | 发网 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 65050020 | 钩编的帽类 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 19 | 19 | 0 | 0 | | | | | 0 | 0 | 0 |
| 65050091 | 成品毡呢帽类 | 8.8 | 18.7 | 0 | 4.4 | 0 | 13.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 65050099 | 针织或成匹织物制成的帽类 | 8 | 14 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | 19 | 19 | 0 | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 65061000 | 安全帽 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 65069100 | 橡胶或塑料制帽类 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 65069910 | 皮革制帽类 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 65069920 | 毛皮制帽类 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 65069990 | 其他材料制的未列名帽类 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 65070000 | 帽类附件 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 66011000 | 庭园用伞及类似品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 66019100 | 折叠伞 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 66019900 | 其他伞 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 66020000 | 手杖、带座手杖、鞭子及类似品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 66032000 | 伞骨 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 66039000 | 伞、手杖及鞭子的其他零件及饰品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 67010000 | 已加工羽毛、羽绒及其制品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 67021000 | 塑料制花、叶、果实及其制品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 67029010 | 羽毛制花、叶、果实及其制品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 67029020 | 丝或绢丝制花、叶、果实及其制品 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 67029030 | 化学纤维制花、叶、果实及其制品 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 67029090 | 其他材料制花、叶、果实及其制品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 67030000 | 经梳理、稀疏等方法加工的人发及假发材料 | 8 | 14 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 18 | 18 | 0 | 0 | | | | | 0 | 0 | |
| 67041100 | 合成纤维纺织材料制整头假发 | 10 | 21.2 | 0 | 5 | 0 | 16.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 67041900 | 合成纤维纺织材料制其他假发、须等 | 10 | 21.2 | 0 | 5 | 0 | 16.8 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 67042000 | 人发制假发、须、眉及类似品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 67049000 | 其他材料制假发、须眉及类似品 | 10 | 21.2 | 0 | 5 | 0 | 16.8 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 68010000 | 长方砌石、路缘石、扁平石 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | 0 | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 68021010 | 大理石制砖、瓦、方块及类似品 | 9.6 | 20.4 | 0 | 0 | 0 | 14.4 | 0 | 0 | 0 | | 0 | 19.2 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68021090 | 其他石料制砖瓦、方块及类似品 | 8 | 16 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | | 0 | 16 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 68022110 | 具有一个平面的大理石及制品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 68022120 | 石灰华 | 9.6 | 20.4 | 0 | 0 | 0 | 14.4 | 0 | | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 68022190 | 具有一个平面石灰华及蜡石及制品 | 9.6 | 20.4 | 0 | 0 | 0 | 14.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 68022300 | 具有一个平面的花岗岩及制品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | 9.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 68022910 | 具有一个平面的其他石灰石及制品 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 68022990 | 具有一个平面的其他石及制品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68029110 | 大理石、石灰华及蜡石制石刻 | 9.6 | 20.4 | 0 | 0 | 0 | 14.4 | 0 | | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 68029190 | 其他大理石、石灰华及蜡石及制品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 68029210 | 其他石灰石制石刻 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 68029290 | 其他加工形式石灰石制品 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 68029311 | 花岗岩制墓碑石 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 68029319 | 其他花岗岩制石刻 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 68029390 | 其他加工形式花岗岩制品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | 9.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 68029910 | 其他石制成的石刻 | 9.6 | 20.4 | 0 | 0 | 0 | 14.4 | 0 | | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 68029990 | 其他石及制品 | 9.6 | 20.4 | 0 | 0 | 0 | 14.4 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68030010 | 板岩制品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 68030090 | 已加工板岩及板岩或粘聚板岩制品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 68041000 | 碾磨或磨浆用石磨、石碾 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68042110 | 粘聚合成纤维或天然金刚石制砂轮 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68042190 | 金刚石制石磨、石碾及砂轮 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68042210 | 其他砂轮 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68042290 | 其他石磨、石碾及类似品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68042310 | 天然石料制的砂轮 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68042390 | 天然石料制其他石磨、石碾等 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68043010 | 手用琢磨油石 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6.4 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68043090 | 手用其他磨石及抛光石 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6.4 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68051000 | 砂布 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68052000 | 砂纸 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68053000 | 其他材料为底的天然或人造研磨料 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68061010 | 硅酸铝纤维及其制品 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 68061090 | 其他矿渣棉、岩石棉及类似的矿质棉(包括其相互混合物),块状、成片或成卷 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68062000 | 页状硅石、膨胀粘土、泡沫矿渣 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68069000 | 其他矿物材料的混合物及制品 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68071000 | 成卷的沥青或类似原料的制品 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 68079000 | 其他形状的沥青或类似原料的制品 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 9.6 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 68080000 | 镶板、平板、瓦、砖及类似品 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 68091100 | 纸贴面未饰的石膏板、片、砖、瓦及类似品 | 11.2 | | 0 | 5.6 | 0 | 16.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 68091900 | 以其他材料贴面加强的未饰石膏板 | 10 | 21.2 | 0 | 5 | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 68099000 | 其他石膏制品 | 10 | 21.2 | 0 | 5 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 68101100 | 水泥制建筑用砖及石砌块 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | 0 | | | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68101910 | 人造石制砖、瓦、扁平石及类似品 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | 0 | | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68101990 | 水泥制其他砖、瓦、扁平石 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68109110 | 钢筋混凝土和预应力混凝土管、杆、板、桩等 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68109190 | 其他水泥制建筑或土木工程用预制构件 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68109910 | 铁道用水泥枕 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68109990 | 水泥、混凝土或人造石制其他制品 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68114010 | 含石棉的瓦楞板 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 68114020 | 含石棉的片、板、砖、瓦及类似品 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 68114030 | 含石棉的管子及管子配件 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 68114090 | 含石棉的其他制品 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 68118100 | 不含石棉的瓦楞板 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 68118200 | 不含石棉的片、板、砖、瓦及类似品 | 4.2 | 7.3 | 0 | 0 | 0 | 7 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 68118910 | 不含石棉的管子及管子配件 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 68118990 | 不含石棉的其他制品 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 68128000 | 青石棉或青石棉混合物制品 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68129100 | 其他石棉或石棉混合物制的服装 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68129200 | 其他石棉或石棉混合物制的纸、麻丝板 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68129300 | 其他成片成卷的压缩石棉纤维接合材料 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68129900 | 其他石棉或石棉混合物制品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68132010 | 含石棉的闸衬、闸垫 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68132090 | 含石棉的磨擦料及其他用于制动等用途制品 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 68138100 | 不含石棉的闸衬、闸垫 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 68138900 | 不含石棉的磨擦料及其他用于制动等用途制品 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 68141000 | 粘聚或复制云母制的板、片、带 | 4.2 | 7.3 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68149000 | 其他已加工的云母及其制品 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68151000 | 非电器用的石墨或其他碳精制品 | 6 | | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 68152000 | 泥煤制品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 68159100 | 含菱镁矿、白云石或铬铁矿的制品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 68159920 | 碳纤维 | 7 | | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 68159931 | 碳布 | 7 | | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 68159932 | 碳纤维预浸料 | 7 | | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 68159939 | 其他碳纤维制品 | 7 | | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 68159940 | 玄武岩纤维及其制品 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 68159990 | 其他未列名石制品及矿物制品 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 69010000 | 硅质化石粉或类似硅土制的砖、瓦 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6.4 | 5 | | 0 | | | | | 0 | 0 | |
| 69021000 | 含>50%镁、钙、铬耐火砖及类似品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 69022000 | 含>50%氧化铝、硅耐火砖及类似品 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 69029000 | 其他耐火砖及耐火陶瓷建材制品 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 69031000 | 含>50%石墨其他耐火陶瓷制品 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 69032000 | 含>50%氧化铝其他耐火陶瓷制品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 69039000 | 其他耐火陶瓷制品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 69041000 | 陶瓷制建筑用砖 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 69049000 | 陶瓷制铺地砖、支撑或填充用砖 | 9.8 | 20.8 | 0 | 4.9 | 0 | 14.7 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 69051000 | 陶瓷制屋顶瓦 | 9.8 | 20.8 | 0 | 4.9 | 0 | 14.7 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 69059000 | 其他建筑用陶瓷制品 | 9.8 | 20.8 | 0 | 4.9 | 0 | 14.7 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 69060000 | 陶瓷套管、导管、槽管及管子配件 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 69072110 | 小尺寸贴面砖、铺面砖，按重量计吸水率不超过0.5%，不论是否矩形，可置入边长小于7厘米的方格 | 6.8 | 13.4 | 0 | 0 | 0 | 10.2 | 0 | | | | 0 | 10.4 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 69072190 | 大尺寸贴面砖、铺面砖，按重量计吸水率不超过0.5%，不论是否矩形，无法置入边长小于7厘米的方格 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 69072210 | 小尺寸贴面砖、铺面砖，按重量计吸水率超过0.5%但不超过10%，不论是否矩形，可置入边长小于7厘米的方格 | 6.8 | 13.4 | 0 | 0 | 0 | 10.2 | 0 | | | | 0 | 10.4 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 69072290 | 大尺寸贴面砖、铺面砖，按重量计吸水率超过0.5%但不超过10%，不论是否矩形，无法置入边长小于7厘米的方格 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 69072310 | 小尺寸贴面砖、铺面砖，按重量计吸水率超过10%，不论是否矩形，可置入边长小于7厘米的方格 | 6.8 | 13.4 | 0 | 0 | 0 | 10.2 | 0 | | | | 0 | 10.4 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 69072390 | 大尺寸贴面砖、铺面砖，按重量计吸水率超过10%，不论是否矩形，无法置入边长小于7厘米的方格 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 69073010 | 小尺寸镶嵌砖（马赛克）及其类似品，不论是否矩形，可置入边长小于7厘米的方格 | 6.8 | 13.4 | 0 | 0 | 0 | 10.2 | 0 | | | | 0 | 10.4 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 69073090 | 大尺寸镶嵌砖（马赛克）及其类似品，不论是否矩形，无法置入边长小于7厘米的方格 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 69074010 | 小尺寸饰面陶瓷，不论是否矩形，可置入边长小于7厘米的方格 | 6.8 | 13.4 | 0 | 0 | 0 | 10.2 | 0 | | | | 0 | 10.4 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 69074090 | 大尺寸饰面陶瓷，不论是否矩形，无法置入边长小于7厘米的方格 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 69091100 | 实验室、化学或其他技术用瓷器 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 69091200 | 莫氏硬度≥9的技术用陶瓷器 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 69091900 | 其他实验室、化学用陶瓷器 | 3.2 | 3.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 69099000 | 农业用、运输或盛装货物用陶瓷容器 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 69101000 | 瓷制脸盆、浴缸及类似卫生器具 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 69109000 | 陶制脸盆、浴缸及类似卫生器具 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 69111011 | 骨瓷餐具 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 69111019 | 其他餐具 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 69111021 | 刀具 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 12.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 69111029 | 其他厨房器具 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 12.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 69119000 | 其他家用或盥洗用瓷器 | 9.8 | 20.8 | 0 | 4.9 | 0 | 14.7 | 0 | | | | 0 | 20 | 20 | 0 | 0 | | | | | 0 | 0 | |
| 69120010 | 陶餐具 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 69120090 | 陶制厨房器具 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 69131000 | 瓷塑像及其他装饰用瓷制品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 69139000 | 陶塑像及其他装饰用陶制品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 69141000 | 其他瓷制品 | 9.8 | 20.8 | 0 | 4.9 | 0 | 14.7 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 69149000 | 其他陶制品 | 4 | 8 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70010000 | 废碎玻璃及玻璃块料 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 70021000 | 未加工的玻璃球 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 70022010 | 光导纤维预制棒 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 70022090 | 其他未加工的玻璃棒 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 70023110 | 光导纤维用波导级石英玻璃管 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 70023190 | 熔融石英或熔融硅石制其他玻璃管 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 70023200 | 其他未加工的玻璃管 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 70023900 | 未列名、未加工的玻璃管 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 70031200 | 铸、轧制着色的非夹丝玻璃板、片 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 70031900 | 铸、轧制的其他非夹丝玻璃板、片 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | 0 | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 70032000 | 铸、轧制的夹丝玻璃板、片 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 70033000 | 铸、轧制的玻璃型材及异型材 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 70042000 | 拉、吹制的着色玻璃板、片 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70049000 | 拉、吹制的其他玻璃板、片 | 7 | 14.8 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 70051000 | 有吸收层非夹丝浮法或抛光玻璃板 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 70052100 | 其他着色非夹丝浮法玻璃板、片 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 70052900 | 其他非夹丝浮法玻璃板、片 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 70053000 | 夹丝浮法玻璃板、片 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 70060000 | 经其他加工税号70.03-70.05的玻璃 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | | | 0 | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 70071110 | 航空航天器及船舶用钢化安全玻璃 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 70071190 | 车辆用钢化安全玻璃 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 70071900 | 其他钢化安全玻璃 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 70072110 | 航空航天器及船舶用层压安全玻璃 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 70072190 | 车辆用层压安全玻璃 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 70072900 | 其他层压安全玻璃 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 70080010 | 中空或真空隔温、隔音玻璃 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 70080090 | 其他多层隔温、隔音玻璃组件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 70091000 | 车辆后视镜 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70099100 | 其他未镶框玻璃镜(包括后视镜) | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 70099200 | 其他镶框玻璃镜(包括后视镜) | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70101000 | 玻璃安瓿 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 70102000 | 玻璃制的塞、盖及类似封口器 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 70109010 | 装运货物或保藏用的玻璃大容器 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 70109020 | 装运货物或保藏用的玻璃中容器 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 70109030 | 装运货物或保藏用的玻璃小容器 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 70109090 | 装运货物或保藏用的玻璃特小容器 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70111000 | 电灯用未封口玻璃外壳及玻璃零件 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 70112010 | 显象管玻壳及其零件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | |
| 70112090 | 阴极射线管用玻壳及零件 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | |
| 70119010 | 电子管未封口玻璃外壳及玻璃零件 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 70119090 | 其他类似品用未封口玻璃外壳零件 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 70131000 | 玻璃陶瓷制玻璃器皿 | 9.8 | 20.8 | 0 | 4.9 | 0 | 14.7 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 70132200 | 铅晶质高脚杯 | 9.8 | 20.8 | 0 | 4.9 | 0 | 14.7 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 70132800 | 其他高脚杯 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70133300 | 其他铅晶质玻璃杯 | 9.8 | 20.8 | 0 | 4.9 | 0 | 14.7 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 70133700 | 其他玻璃杯 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70134100 | 铅晶质玻璃制餐桌、厨房用器皿 | 9.8 | 20.8 | 0 | 4.9 | 0 | 14.7 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 70134200 | 低膨胀系数玻璃制餐桌厨房用器皿 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70134900 | 其他玻璃制餐桌、厨房用器皿 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70139100 | 其他铅晶质玻璃器皿 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70139900 | 其他玻璃器皿 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70140010 | 光学仪器用光学元件毛坯 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70140090 | 其他未经光学加工的信号玻璃器 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 70151010 | 视力矫正眼镜用变色镜片坯件 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 70151090 | 其他视力矫正眼镜用镜片坯件 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 70159010 | 钟表玻璃 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 70159020 | 平光变色镜片坯件 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 14.4 | 0 | 0 | | | | | 0 | 0 | |
| 70159090 | 税号7015的其他未经光学加工玻璃 | 4.8 | 8.4 | 0 | 0 | 0 | 8 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70161000 | 供镶嵌或装饰用玻璃马赛克 | 8.8 | 18.7 | 0 | 4.4 | 0 | 13.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 70169010 | 花饰铅条窗玻璃及类似品 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 70169090 | 建筑用压制或模制铺面玻璃块、砖 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 70171000 | 实验室、卫生及配药用玻璃器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 70172000 | 其他玻璃制实验室等用玻璃器 | 3.2 | 3.2 | 0 | 0 | 0 | 5.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 70179000 | 其他实验室、卫生及配药用玻璃器 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 70181000 | 玻璃珠、仿珍珠及类似小件玻璃品 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70182000 | 直径≤1mm的玻璃珠 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 70189000 | 玻璃假眼;灯工方法制的玻璃塑像及玻璃饰品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 70191100 | 长度≤50mm的短切玻璃纤维 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70191200 | 玻璃纤维粗纱 | 4.8 | | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70191900 | 玻璃纤维、梳条、纱线 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 70193100 | 玻璃纤维(包括玻璃棉)制的席 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 70193200 | 玻璃纤维(包括玻璃棉)制的薄片 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 70193910 | 垫 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70193990 | 玻璃纤维(包括玻璃棉)及其制品 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70194000 | 玻璃纤维粗纱机织物 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70195100 | 宽度≤30mm的玻璃纤维机织物 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70195200 | 每平米≤250g的玻璃长丝平纹织物 | 4.8 | | 0 | 0 | 0 | 7.2 | 0 | 0 | 0 | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 70195900 | 其他玻璃纤维机织物 | 4.8 | 9.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | 0 | | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70199010 | 玻璃棉及其制品 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 70199021 | 每平方米重量小于450克的玻璃纤维布浸胶制品 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 70199029 | 其他玻璃纤维布浸胶制品 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 70199090 | 其他玻璃纤维及其制品 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 70200011 | 导电玻璃 | 4.2 | | 0 | 0 | 0 | 6.3 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70200012 | 绝缘子用玻璃伞盘 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | 9.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70200013 | 熔融石英或其他熔融硅石制 | 4.2 | 4.2 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | 8.9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70200019 | 其他工业用玻璃制品 | 4.2 | 4.2 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | 8.9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 70200091 | 保温瓶或其他保温器用玻璃胆 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 70200099 | 其他非工业用玻璃制品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | | | 0 | 12.8 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 71011011 | 未分级的天然黑珍珠 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 71011019 | 其他未分级的天然珍珠 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 71011091 | 其他天然黑珍珠 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 71011099 | 其他天然珍珠 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 71012110 | 未分级、未加工的养殖珍珠 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 71012190 | 其他未加工的养殖珍珠 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 71012210 | 未分级、已加工的养殖珍珠 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 71012290 | 其他已加工的养殖珍珠 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 71021000 | 未分级钻石 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 71022100 | 未加工或简单加工的工业用钻石 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71022900 | 其他工业用钻石 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71023100 | 未加工或简单加工非工业用钻石 | 0 | 0 | 0 | 0 | 0 | 1.8 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 71023900 | 其他非工业用钻石 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 71031000 | 未加工宝石或半宝石 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.8 | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 71039100 | 经其他加工的红宝石、蓝宝石、祖母绿 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | 4 | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 71039910 | 经其他加工的翡翠 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 71039920 | 水晶 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | 4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 71039930 | 碧玺 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | 4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 71039940 | 软玉 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | 4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 71039990 | 经其他加工的其他宝石或半宝石 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | 4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 71041000 | 压电石英 | 2.4 | | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 71042010 | 未加工合成纤维或再造钻石 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71042090 | 未加工合成纤维或再造其他宝石或半宝石 | | | | | | | | 0 | | | | | | | | | | | | 0 | 0 | 0 |
| 71049011 | 其他工业用合成纤维或再造的钻石 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 71049012 | 工业用蓝宝石 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 71049019 | 其他工业用合成纤维或再造的其他宝石或半宝石 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 71049091 | 其他非工业用合成纤维钻石 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 71049099 | 其他非工业用合成纤维其他宝石或半宝石 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 71051010 | 天然钻石 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71051020 | 人工合成纤维的钻石 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71059000 | 天然或合成纤维宝石或半宝石粉末 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71061011 | 平均粒径小于3微米的非片状银粉 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71061019 | 平均粒径不小于3微米的非片状银粉 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71061021 | 平均粒径小于10微米的片状银粉 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71061029 | 其他银粉 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71069110 | 纯度达99.99%及以上的未锻造银 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71069190 | 其他未锻造银 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71069210 | 纯度达99.99%及以上的半制成银 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71069290 | 其他半制成银 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71070000 | 以贱金属为底的包银材料 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 71081100 | 非货币用金粉 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71081200 | 非货币用未锻造金 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71081300 | 非货币用半制成金 | | | | | | | | | | | | | | | | 0 | | | | 0 | 0 | 0 |
| 71082000 | 货币用未锻造金(包括镀铂的金)及金粉 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71090000 | 以贱金属或银为底的包金材料 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 71101100 | 未锻造或粉末状铂 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71101910 | 板、片状铂 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71101990 | 其他半制成铂 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 71102100 | 未锻造或粉末状钯 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 71102910 | 板、片状钯 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71102990 | 其他半制成钯 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 71103100 | 未锻造或粉末状铑 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71103910 | 板、片状铑 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71103990 | 其他半制成铑 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 71104100 | 未锻造或粉末状铱、锇、钌 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71104910 | 板、片状铱、锇、钌 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71104990 | 其他半制成铱、锇、钌 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 71110000 | 以贱金属、银或金为底的包铂材料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 71123010 | 含银或银化合物的灰 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 71123090 | 其他含贵金属或贵金属化合物的灰 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 71129110 | 金及包金的废碎料 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71129120 | 其他含金或金化合物的废碎料 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 71129210 | 铂及包铂的废碎料 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71129220 | 其他含铂或铂化合物的废碎料 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 71129910 | 含银及银化合物的废碎料 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 71129920 | 含有其他贵金属或贵金属化合物的废碎料 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 71129990 | 其他贵金属或包贵金属的废碎料 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71131110 | 镶嵌钻石的银首饰及其零件 | 8 | 16 | 0 | 4 | 0 | 13.4 | 0 | 0 | 0 | | 0 | 16.5 | 16 | 0 | 0 | | | | | 0 | 0 | |
| 71131190 | 其他银首饰及其零件 | 8 | 16 | 0 | 4 | 0 | 4 | 0 | 0 | 0 | | 0 | 16.5 | 16 | 0 | 0 | | | | | 0 | 0 | 0 |
| 71131911 | 镶嵌钻石的黄金制首饰及其零件 | 8 | 16 | 0 | 4 | 0 | 13.3 | 0 | 0 | 0 | | 0 | 14 | 14 | 0 | 0 | | | | | 0 | 0 | |
| 71131919 | 其他黄金制首饰及其零件 | 8 | 14 | 0 | 4 | 0 | 4 | 0 | 0 | 0 | | 0 | 16 | 16 | 0 | 0 | | | | | 0 | 0 | |
| 71131921 | 镶嵌钻石的铂制首饰及其零件 | 14 | | 0 | 7 | 0 | | 0 | 0 | 0 | | 0 | 28 | 28 | 0 | 0 | | | | | 0 | 0 | |
| 71131929 | 其他铂制首饰及其零件 | 14 | | 0 | 7 | 0 | 7 | 0 | 0 | 0 | | 0 | 28 | 28 | 0 | 0 | | | | | 0 | 0 | 0 |
| 71131991 | 镶嵌钻石的其他贵金属制首饰及其零件 | 14 | | 0 | 7 | 0 | | 0 | 0 | 0 | | 0 | 28 | 28 | 0 | 0 | | | | | 0 | 0 | |
| 71131999 | 其他贵金属制首饰及其零件 | 14 | | 0 | 7 | 0 | 7 | 0 | 0 | 0 | | 0 | 28 | 28 | 0 | 0 | | | | | 0 | 0 | 0 |
| 71132010 | 镶嵌钻石的以贱金属为底的包贵金属制首饰 | 14 | | | 7 | 0 | 23.4 | 0 | 0 | 0 | | 0 | 30 | 30 | 0 | 0 | | | | | 0 | 0 | |
| 71132090 | 其他以贱金属为底的包贵金属制首饰 | 14 | | 0 | 7 | 0 | | 0 | 0 | 0 | | 0 | 30 | 30 | 0 | 0 | | | | | 0 | 0 | |
| 71141100 | 银器及零件 | 14 | | 0 | 0 | 0 | 7 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 71141900 | 其他贵金属制金银器及零件 | 14 | | 0 | 7 | 0 | 23.3 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 71142000 | 以贱金属为底的包贵金属制金银器 | 14 | | 0 | 7 | 0 | 23.4 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 71151000 | 金属丝布或格栅状的铂催化剂 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 71159010 | 工业或实验室用贵或包贵金属制品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 71159090 | 其他用途的贵或包贵金属制品 | 14 | | 0 | 7 | 0 | | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 71161000 | 天然或养殖珍珠制品 | 14 | | 0 | 7 | 0 | 21 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 71162000 | 宝石或半宝石制品 | 14 | | 0 | 7 | 0 | 7 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 71171100 | 贱金属制袖扣、饰扣 | 14 | | 0 | 7 | 0 | 23.4 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 71171900 | 其他贱金属制仿首饰 | 6.8 | 11.9 | 0 | 3.4 | 0 | 10.2 | 0 | 0 | 0 | | 0 | 15.3 | 13.6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 71179000 | 未列名材料制仿首饰 | 14 | 27.6 | | 7 | 0 | | 0 | 0 | 0 | | 0 | 30 | 30 | 0 | 0 | | | | | 0 | 0 | 0 |
| 71181000 | 非法定货币的硬币(金币除外) | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 71189000 | 其他硬币 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 72011000 | 非合金生铁,含磷量≤0.5% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72012000 | 非合金生铁,含磷量>0.5% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72015000 | 合金生铁、镜铁 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72021100 | 锰铁,含碳量≥2% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72021900 | 锰铁,含碳量≤2% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72022100 | 硅铁,含硅量≥55% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72022900 | 硅铁,含硅量≤55% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72023000 | 硅锰铁 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72024100 | 铬铁,含碳量≥4% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72024900 | 铬铁,含碳量≤4% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72025000 | 硅铬铁 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72026000 | 镍铁 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72027000 | 钼铁 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72028010 | 钨铁 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72028020 | 硅钨铁 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72029100 | 钛铁及硅钛铁 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72029210 | 按重量计含钒量在75%及以上的钒铁 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72029290 | 其他钒铁 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72029300 | 铌铁 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72029911 | 钕铁硼速凝永磁片 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 72029912 | 钕铁硼磁粉 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72029919 | 其他钕铁硼合金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72029991 | 按重量计稀土元素总含量在10%以上的其他铁合金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72029999 | 其他铁合金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72031000 | 直接从铁矿还原的铁产品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 72039000 | 其他海绵铁,产品纯度>99.94% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 72041000 | 铸铁废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72042100 | 不锈钢废碎料 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 72042900 | 其他合金钢废碎料 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 72043000 | 镀锡钢铁废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72044100 | 机械加工中产生的废料 | 0 | 1.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72044900 | 其他钢铁废碎料 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 72045000 | 供再熔的碎料钢铁锭 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 72051000 | 生铁、镜铁及钢铁颗粒 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72052100 | 合金钢粉末 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72052900 | 生铁、镜铁及其他钢铁粉末 | 0 | 1.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72061000 | 铁及非合金钢锭 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 72069000 | 其他初级形状的铁及非合金钢 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 72071100 | 宽度<厚度两倍的矩形截面钢坯,C<0.25% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 72071200 | 其他矩形截面钢坯,C<0.25% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 72071900 | 其他含碳量<0.25%的钢坯 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 72072000 | 含碳量≥0.25%的钢坯 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 72081000 | 轧压花纹的热轧卷材 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72082500 | 厚度≥4.75mm其他经酸洗的热轧卷材 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72082610 | 屈服强度大于355牛顿/平方毫米,3mm≤厚度<4.75mm其他经酸洗热轧卷材 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72082690 | 其他3mm≤厚度<4.75mm其他经酸洗热轧卷材 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72082710 | 厚度<1.5mm的其他经酸洗的热轧卷材 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72082790 | 其他厚度<3mm的其他经酸洗的热轧卷材 | 0 | | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72083600 | 厚度>10mm的其他热轧卷材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72083700 | 4.75mm≤厚度≤10mm的其他热轧卷材 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72083810 | 屈服强度大于355牛顿/平方毫米,3mm≤厚度<4.75mm的其他卷材 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72083890 | 其他3mm≤厚度<4.75mm的其他卷材 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72083910 | 厚度<1.5mm的其他热轧卷材 | 0 | 2.1 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72083990 | 其他厚度<3mm的其他热轧卷材 | 0 | 2.1 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72084000 | 轧有凸起花纹的热轧非卷材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72085110 | 厚度>50mm的其他热轧非卷材 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72085120 | 厚度>20mm,但不超过50毫米的其他热轧非卷材 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72085190 | 其他厚度>10mm的其他热轧非卷材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72085200 | 4.75mm≤厚度≤10mm的热轧非卷材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72085310 | 屈服强度大于355牛顿/平方毫米,3mm≤厚度<4.75mm的热轧非卷材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.1 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72085390 | 其他3mm≤厚度<4.75mm的热轧非卷材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.1 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72085410 | 厚度<1.5mm的热轧非卷材 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.1 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72085490 | 其他厚度<3mm的热轧非卷材 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.1 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72089000 | 其他热轧铁或非合金钢宽平板轧材 | 2.4 | | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72091510 | 屈服强度大于355牛顿/平方毫米,厚度≥3mm的冷轧卷材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72091590 | 其他厚度≥3mm的冷轧卷材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72091610 | 屈服强度大于275牛顿/平方毫米,1mm<厚度<3mm的冷轧卷材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72091690 | 其他1mm<厚度<3mm的冷轧卷材 | 2.4 | 4.9 | 0 | 0 | 0 | 1.2 | 0 | | | 0 | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 72091710 | 屈服强度大于275牛顿/平方毫米,0.5mm≤厚度≤1mm的冷轧卷材 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.1 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72091790 | 其他0.5mm≤厚度≤1mm的冷轧卷材 | 0 | 2.1 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 2.1 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72091810 | 厚度<0.3mm的冷轧卷材 | 2.4 | 4.9 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72091890 | 其他厚度<0.5mm的冷轧卷材 | 2.4 | 4.9 | 0 | 0 | 0 | 1.2 | 0 | | | 0 | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72092500 | 厚度≥3mm的冷轧非卷材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72092600 | 1mm<厚度<3mm的冷轧非卷材 | 2.4 | | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72092700 | 0.5mm≤厚度≤1mm的冷轧非卷材 | 2.4 | 4.9 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72092800 | 厚度<0.5mm的冷轧非卷材 | 2.4 | | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72099000 | 其他冷轧铁或非合金钢宽平板轧材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72101100 | 镀锡的铁或非合金钢厚宽平板轧材 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 72101200 | 镀锡的铁或非合金钢薄宽平板轧材 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72102000 | 镀铅的铁或非合金钢宽平板轧材 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72103000 | 电镀锌的铁或非合金钢宽板材 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72104100 | 镀锌的瓦楞形铁或非合金钢宽板材 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72104900 | 镀锌的其他形铁或非合金钢宽板材 | 0 | | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72105000 | 镀氧化铬的铁或非合金钢宽板材 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72106100 | 镀或涂铝锌合金的铁宽平板轧材 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72106900 | 其他镀或涂铝的铁宽平板轧材 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72107010 | 厚度小于1.5毫米涂漆或涂塑的宽度在600毫米及以上的铁或非合金钢平板轧材,经包覆、镀层或涂层 | 0 | 3.2 | 0 | 0 | 0 | 0.8 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72107090 | 其他涂漆或涂塑的宽度在600毫米及以上的铁或非合金钢平板轧材,经包覆、镀层或涂层 | 0 | 3.2 | 0 | 0 | 0 | 0.8 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72109000 | 涂镀其他材料铁或非合金钢宽板材 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72111300 | 未轧花纹的四面轧制的热轧非卷材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72111400 | 厚度≥4.75mm的其他热轧板材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72111900 | 其他热轧铁或非合金钢窄板材 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72112300 | 冷轧含炭量<0.25%的板材 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72112900 | 冷轧其他铁或非合金钢窄板材 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72119000 | 冷轧的铁或非合金钢其他窄板材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72121000 | 镀或涂锡的铁或非合金钢窄板材 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72122000 | 电镀锌的铁或非合金钢窄板材 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72123000 | 其他镀或涂锌的铁窄板材 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72124000 | 涂漆或涂塑的铁或非合金钢窄板材 | 0 | 3.2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72125000 | 涂镀其他材料铁或非合金钢窄板材 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72126000 | 经包覆的铁或非合金钢窄板材 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72131000 | 带有轧制花纹的热轧盘条 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72132000 | 其他易切削钢制热轧盘条 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72139100 | 直径<14mm圆截面的其他热轧盘条 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 4.3 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72139900 | 其他热轧盘条 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72141000 | 锻造的铁或非合金钢条、杆 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72142000 | 热加工带有轧制花纹的条、杆 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72143000 | 热加工易切削钢的条、杆 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72149100 | 热加工其他矩形截面的条杆 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72149900 | 热加工其他条、杆 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72151000 | 冷加工其他易切削钢制条、杆 | 2.8 | 4.9 | 0 | 0 | 0 | 4.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72155000 | 冷加工或冷成形的其他条、杆 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72159000 | 铁及非合金钢的其他条、杆 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72161010 | 截面高度<80mm的H型钢 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72161020 | 截面高度低于80毫米的工字钢 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72161090 | 截面高度<80mmU型钢 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72162100 | 热加工截面高度<80mm角钢 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72162200 | 热加工截面高度<80mm丁字钢 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 72163100 | 热加工截面高度≥80mm 槽型钢 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72163210 | 截面高度在 200 毫米以上的工字钢 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72163290 | 热加工截面高度≥80mm 工字型钢 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72163311 | 截面高度在 800 毫米以上的 H 型缸 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72163319 | 截面高度≥200mmH 型钢 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72163390 | 其他截面高度≥80mmH 型钢 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72164010 | 热加工截面高度≥80mm 角钢 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72164020 | 热加工截面高度≥80mm 丁字钢 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72165010 | 热加工乙字钢 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72165020 | 热加工球扁钢 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72165090 | 热加工其他角材、型材及异型材 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72166100 | 冷加工板材制的角材、型材及异型材 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72166900 | 冷加工其他角材、型材及异型材 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72169100 | 冷加工其他板材制角材、型材及异型材 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72169900 | 其他角材、型材及异型材 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72171000 | 未镀或涂层的铁或非合金钢丝 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72172000 | 镀或涂锌的铁或非合金钢丝 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72173010 | 镀或涂铜的铁丝和非合金钢丝 | 3.2 | 7 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6.4 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72173090 | 镀或涂其他贱金属的铁丝和非合金钢丝 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6.4 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72179000 | 其他铁丝或非合金钢丝 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72181000 | 不锈钢锭及其他初级形状产品 | 0 | 0.8 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72189100 | 矩形截面的不锈钢半制成品 | 0 | 0.8 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72189900 | 其他不锈钢半制成品 | 0 | 0.8 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72191100 | 厚度>10mm 热轧不锈钢卷板 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72191200 | 4.75mm≤厚度≤10mm 热轧不锈钢卷板 | 0 | 2.8 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72191312 | 按重量计含锰量在 5.5%及以上的未经酸洗 3mm≤厚度<4.75mm 铬锰系不锈钢 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72191319 | 厚度在 3 毫米及以上,但小于 4.75 毫米的未经酸洗的其他不锈钢卷板 | 0 | 2.8 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72191322 | 按重量计含锰量在 5.5%及以上的经酸洗 3mm≤厚度<4.75mm 铬锰系不锈钢 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72191329 | 厚度在 3 毫米及以上,但小于 4.75 毫米的经酸洗的其他不锈钢卷板 | 0 | 2.8 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72191412 | 按重量计含锰量在 5.5%及以上的未经酸洗厚度<3mm 的铬锰系不锈钢 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72191419 | 厚度在 3 毫米以下的未经酸洗的其他不锈钢卷板 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72191422 | 按重量计含锰量在 5.5%及以上的经酸洗厚度<3mm 的铬锰系不锈钢 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72191429 | 厚度在 3 毫米以下的经酸洗的其他不锈钢卷板 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72192100 | 厚度>10mm 热轧不锈钢平板 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 9.3 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72192200 | 4.75mm≤厚度≤10mm 热轧不锈钢平板 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | 9.3 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72192300 | 3mm≤厚度<4.75mm 热轧不锈钢平板 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9.3 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72192410 | 1mm<厚度<3mm 热轧不锈钢平板 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9.3 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72192420 | 0.5mm≤厚度≤1mm 热轧不锈钢平板 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.3 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72192430 | 厚度<0.5mm 热轧不锈钢平板 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.3 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72193100 | 厚度≥4.75mm 冷轧不锈钢板 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72193200 | 3mm≤厚度<4.75mm 冷轧不锈钢板材 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72193310 | 1mm<厚度<3mm 冷轧按重量计含锰量在 5.5%及以上的铬锰系不锈钢板材 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72193390 | 其他 1mm<厚度<3mm 冷轧不锈钢板材 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72193400 | 0.5mm≤厚度≤1mm 冷轧不锈钢板材 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 72193500 | 厚度<0.5mm 冷轧不锈钢板材 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72199000 | 其他不锈钢冷轧板材 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72201100 | 热轧不锈钢带材厚度≥4.75mm | 4 | | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72201200 | 热轧不锈钢带材厚度<4.75mm | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72202020 | 厚度在0.35毫米及以下的冷轧不锈钢带材 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72202030 | 厚度在0.35毫米以上但小于3毫米的冷轧不锈钢带材 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72202040 | 厚度在3毫米及以上的冷轧不锈钢带材 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72209000 | 其他不锈钢带材 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72210000 | 不锈钢热轧条、杆 | 4 | 8.8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72221100 | 热加工的圆形截面不锈钢条、杆 | 4 | 9.4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72221900 | 热加工其他截面形状不锈钢条杆 | 4 | 9.4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72222000 | 冷成形或冷加工的不锈钢条、杆 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72223000 | 其他不锈钢条、杆 | 4 | 9.4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72224000 | 不锈钢角材、型材及异型材 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 72230000 | 不锈钢丝 | 4 | | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 72241000 | 其他合金钢锭及其他初级形状 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72249010 | 单重≥10吨的粗铸锻件坯 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72249090 | 其他合金钢坯 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72251100 | 取向性硅电钢宽板 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.1 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72251900 | 其他硅电钢宽板 | 2.4 | | 0 | 0 | 0 | 1.2 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72253000 | 宽度≥600mm 热轧其他合金钢卷材 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72254010 | 工具钢 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72254091 | 含硼合金钢 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72254099 | 其他非卷材,除热轧外未经进一步加工 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72255000 | 宽度≥600mm 冷轧其他合金钢板材 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72259100 | 电镀锌的其他合金钢宽平板轧材 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72259200 | 其他镀或涂锌的其他合金钢宽板材 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72259910 | 宽度≥600mm 的高速钢平板轧材 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72259990 | 宽度≥600mm 的其他合金钢平板轧材 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72261100 | 取向性硅电钢窄板 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72261900 | 其他硅电钢窄板 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72262000 | 宽度<600mm 的高速钢平板轧材 | 0 | 2.1 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72269110 | 工具钢 | 0 | 2.1 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72269191 | 含硼合金钢 | 0 | 2.1 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72269199 | 其他除热轧外未经进一步加工的合金钢平板轧材,宽度小于600毫米 | 0 | 2.1 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72269200 | 宽度<600mm 冷轧其他合金钢板材 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72269910 | 电镀锌的其他合金钢窄平板轧材 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72269920 | 其他镀或涂锌的其他合金钢窄板材 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72269990 | 宽度<600mm 的其他合金板材 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72271000 | 高速钢的热轧盘条 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72272000 | 硅锰钢的热轧盘条 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72279010 | 含硼合金钢制不规则盘卷的其他合金钢热轧条、杆 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72279090 | 其他不规则盘卷的其他合金钢热轧条、杆 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72281000 | 其他高速钢的条、杆 | 0 | 2.1 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72282000 | 其他硅锰钢的条、杆 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72283010 | 含硼合金钢制其他条、杆,除热轧、热拉拔或热挤压外未经进一步加工 | 0 | 2.1 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72283090 | 其他条、杆,除热轧、热拉拔或热挤压外未经进一步加工 | 0 | 2.1 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72284000 | 其他合金钢锻造条、杆 | 0 | 2.1 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72285000 | 其他合金钢冷成形或冷加工条、杆 | 0 | 2.1 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72286000 | 其他合金钢条、杆 | 0 | 2.1 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 72287010 | 履带板型钢 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72287090 | 其他合金钢角材、型材及异型材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 72288000 | 其他合金钢空心钻钢 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 72292000 | 硅锰钢丝 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 72299010 | 高速钢丝 | 0 | 2.1 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 72299090 | 其他合金钢丝 | 2.8 | | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 73011000 | 钢铁板桩 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | 6.3 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73012000 | 焊接的钢铁角材、型材及异型材 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73021000 | 钢轨 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73023000 | 道岔尖轨、辙叉、尖轨拉杆 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73024000 | 钢铁制鱼尾板、钢轨垫板 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73029010 | 钢铁轨枕 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.1 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73029090 | 其他铁道电车道铺轨用钢铁材料 | 2.8 | 2.8 | 0 | 0 | 0 | 4.2 | 0 | | | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73030010 | 内径>500mm 的铸铁圆型截面管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73030090 | 其他铸铁管及空心异型材 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73041110 | 外径大于等于215.9毫米,但不超过406.4毫米的不锈钢制石油或天然气套管 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73041120 | 外径大于114.3毫米,但小于215.9毫米的不锈钢制石油或天然气套管 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73041130 | 外径不超过114.3毫米的不锈钢制石油或天然气套管 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73041190 | 其他不锈钢制石油或天然气套管 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73041910 | 外径大于等于215.9毫米,但不超过406.4毫米的非不锈钢制石油或天然气套管 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73041920 | 外径大于114.3毫米,但小于215.9毫米的非不锈钢制石油或天然气套管 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73041930 | 外径不超过114.3毫米的非不锈钢制石油或天然气套管 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73041990 | 其他非不锈钢制石油或天然气套管 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73042210 | 外径不超过168.3毫米的不锈钢制钻管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73042290 | 其他不锈钢制钻管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73042310 | 外径不超过168.3毫米的非不锈钢制钻管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73042390 | 其他非不锈钢制钻管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73042400 | 其他不锈钢制钻探石油用天然气套管、导管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73042910 | 屈服强度小于552兆帕的钻探石油及天然气用的套管、导管及钻管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73042920 | 屈服强度大于等于552兆帕,但小于758兆帕的钻探石油及天然气用的套管、导管及钻管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73042930 | 屈服强度大于等于758兆帕的钻探石油及天然气用的套管、导管及钻管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73043110 | 冷轧的钢铁制无缝锅炉管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73043120 | 冷轧的铁制无缝地质钻管、套管 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73043190 | 其他冷轧的铁制无缝圆形截面管 | 0 | 1.6 | 0 | 0 | 0 | 0.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73043910 | 非冷轧的铁制无缝锅炉管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73043920 | 非冷轧的铁制无缝地质钻管套管 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73043990 | 非冷轧的铁制其他无缝管 | 0 | 2.8 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73044110 | 冷轧的不锈钢制无缝锅炉管 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 73044190 | 冷轧的不锈钢制的其他无缝管 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 73044910 | 非冷轧的不锈钢制无缝锅炉管 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 73044990 | 非冷轧的不锈钢制其他无缝管 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 73045110 | 冷轧的其他合金钢无缝锅炉管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73045120 | 冷轧的其他合金钢无缝地质钻套管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73045190 | 冷轧的其他合金钢制其他无缝管 | 0 | 0 | 0 | 0 | 0 | 0.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73045910 | 非冷轧其他合金钢无缝锅炉管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73045920 | 非冷轧其他合金钢无缝地质钻套管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73045990 | 非冷轧其他合金钢制无缝圆形截面 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73049000 | 未列名无缝钢铁管及空心异型材 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73051100 | 纵向埋弧焊接石油、天然气粗钢管 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73051200 | 其他纵向焊接石油、天然气粗钢管 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 73051900 | 其他石油、天然气粗钢管 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73052000 | 其他钻探石油、天然气用粗套管 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73053100 | 纵向焊接的其他粗钢铁管 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73053900 | 其他方法焊接其他粗钢铁管 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73059000 | 未列名圆形截面粗钢铁管 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73061100 | 不锈钢焊缝石油、天然气管道管 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73061900 | 其他石油、天然气管道管 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73062100 | 不锈钢焊缝钻探石油天然气用套、导管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73062900 | 其他钻探石油天然气用套、导管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73063011 | 壁厚在0.7毫米及以下的外径不超过10毫米的其他铁或非合金刚圆形截面焊缝管 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73063019 | 壁厚在0.7毫米以上外径不超过10毫米的其他铁或非合金刚圆形截面焊缝管 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73063090 | 外径超过10毫米的其他铁或非合金刚圆形截面焊缝管 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73064000 | 不锈钢其他圆形截面细焊缝管 | 2.4 | | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73065000 | 其他合金钢的圆形截面细焊缝管 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73066100 | 矩形或正方形截面的其他焊缝管 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73066900 | 其他非圆形截面的其他焊缝管 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73069000 | 未列名其他钢铁管及空心异型材 | 2.4 | | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73071100 | 无可锻性铸铁制管子附件 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73071900 | 可锻性铸铁及铸钢管子附件 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73072100 | 不锈钢制法兰 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | 6.7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73072200 | 不锈钢制螺纹肘管、弯管、管套 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73072300 | 不锈钢制对焊件 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73072900 | 不锈钢制其他管子附件 | 3.4 | | 0 | 0 | 0 | 5 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73079100 | 未列名钢铁制法兰 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73079200 | 未列名钢铁制螺纹肘管、弯管、管套 | 0 | 1.6 | 0 | 0 | 0 | 0.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73079300 | 未列名钢铁制对焊件 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73079900 | 未列名钢铁制其他管子附件 | 0 | 1.6 | 0 | 0 | 0 | 0.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73081000 | 钢铁制桥梁及桥梁体段 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73082000 | 钢铁制塔楼及格构杆 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73083000 | 钢铁制门窗及其框架、门槛 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73084000 | 钢铁制脚手架模板坑凳用支柱及类 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73089000 | 其他钢铁结构体及部件 | 0 | 1.6 | 0 | 0 | 0 | 0.8 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73090000 | 容积>300L钢铁制盛物容器 | 4.2 | 7.3 | 0 | 2.1 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73101000 | 容积50-300L钢铁制盛物容器 | 4.2 | 8.9 | 0 | 2.1 | 0 | 6.3 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73102110 | 易拉罐及罐体 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 73102190 | 其他容积在50升以下焊边或卷边接合的罐 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 73102910 | 易拉罐及罐体 | 7 | 12.2 | 0 | 3.5 | 0 | 11.7 | 0 | 0 | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73102990 | 其他盛装物料用的钢铁柜、桶、罐、听、盒及类似容器(装压缩气体或液化气体的除外),容积不超过300升,不论是否衬里或隔热,但无机械或热力装置 | 7 | 12.2 | 0 | 3.5 | 0 | 11.7 | 0 | 0 | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73110010 | 装压缩或液化气的钢铁容器 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 73110090 | 其他装压缩或液化气的容器 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 73121000 | 非绝缘的钢铁绞股线、绳、缆 | 0 | 1.6 | 0 | 0 | 0 | 0.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 73129000 | 非绝缘钢铁编带、吊索及类似品 | 0 | 1.6 | 0 | 0 | 0 | 0.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73130000 | 带刺钢铁丝、围篱用钢铁绞带 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | 6.3 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73141200 | 不锈钢制的机器用环形带 | 4.8 | 8.4 | 0 | 0 | 0 | 8 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73141400 | 不锈钢制的机织品 | 4.8 | 8.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73141900 | 其他钢铁丝制机织品 | 2.8 | 2.8 | 0 | 0 | 0 | | 0 | | | | 0 | | 3.5 | | 0 | | | | | 0 | 0 | 0 |
| 73142000 | 交点焊接的粗钢铁丝网、篱及格栅 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73143100 | 交点焊接的镀或涂锌细钢铁丝网 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73143900 | 交点焊接的其他细钢铁丝网、篱 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73144100 | 其他镀锌的钢铁丝网、荔及格栅 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73144200 | 其他涂塑的钢铁丝网、篱及格栅 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73144900 | 其他钢铁丝网、篱及格栅 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73145000 | 网眼钢铁板 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73151110 | 自行车滚子链 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 73151120 | 摩托车滚子链 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 73151190 | 其他滚子链 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 73151200 | 其他铰接链 | 4.8 | 10.2 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 73151900 | 铰接链零件 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 73152000 | 防滑链 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 73158100 | 日字环节链 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 73158200 | 其他焊接链 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73158900 | 未列名链 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 73159000 | 非铰接链零件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 73160000 | 钢铁锚、多爪锚及其零件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 73170000 | 铁钉、图钉、平头钉及类似品 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 73181100 | 方头螺钉 | 4 | | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 73181200 | 其他木螺钉 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 73181300 | 钩头螺钉及环头螺钉 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 73181400 | 自攻螺钉 | 4 | | 0 | 2 | 0 | 6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 73181510 | 抗拉强度在800兆帕及以上的螺钉及螺栓,不论是否带有螺母或垫圈 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | 4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73181590 | 其他螺钉及螺栓 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | 4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73181600 | 螺母 | 3.2 | | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73181900 | 未列名螺纹制品 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 73182100 | 弹簧垫圈及其他防松垫圈 | 4 | | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73182200 | 其他垫圈 | 4 | | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73182300 | 铆钉 | 4 | | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73182400 | 销及开尾销 | 4 | 8.5 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73182900 | 其他无螺纹紧固件 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73194010 | 安全别针 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73194090 | 其他别针 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 73199000 | 未列名钢铁制针及类似品 | 4 | | 0 | 2 | 0 | 6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73201010 | 铁道车辆用片簧及簧片 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73201020 | 汽车用片簧及弹簧 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73201090 | 其他片簧及簧片 | 4 | | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73202010 | 铁道车辆用螺旋弹簧 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73202090 | 其他螺旋弹簧 | 4 | 8.5 | 0 | 0 | 0 | 6 | 0 | | | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73209010 | 铁道车辆用其他弹簧 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73209090 | 其他弹簧 | 4.8 | | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73211100 | 可使用气体燃料的家用炉灶 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 73211210 | 煤油炉 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73211290 | 其他使用液体燃料的家用炉灶 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73211900 | 其他炊事用具及加热板 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73218100 | 可使用气体燃料的其他家用器具 | 9.2 | 19.5 | 0 | 4.6 | 0 | 13.8 | 0 | | | | 0 | 13.8 | 11.5 | 0 | 0 | | | | | 0 | 0 | |
| 73218200 | 使用液体燃料的其他家用器具 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73218900 | 其他非电热家用器具 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73219000 | 非电热家用器具零件 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | 9.6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73221100 | 非电热铸铁制集中供暖用散热器 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73221900 | 非电热钢制集中供暖用散热器 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73229000 | 非电热空气加热器、暖气分布器 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 73231000 | 钢铁丝绒、擦锅器、洗擦用块垫等 | 5.6 | 9.8 | 0 | 2.8 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 73239100 | 餐桌、厨房等家用铸铁制器具 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73239200 | 餐桌、厨房等家用铸铁制搪瓷器 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73239300 | 餐桌、厨房等家用不锈钢器具 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | 0 | | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73239410 | 钢铁制搪瓷面盆 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73239420 | 钢铁制搪瓷烧锅 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73239490 | 其他餐桌、厨房等家用钢铁制搪瓷器 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73239900 | 其他餐桌、厨房等用钢铁器具 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73241000 | 不锈钢制洗涤槽及脸盆 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 73242100 | 铸铁制浴缸 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 73242900 | 其他钢铁制浴缸 | 12 | 25.5 | 0 | 6 | 0 | 18 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73249000 | 其他钢铁制卫生器具及零件 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73251010 | 工业用无可锻性制品 | 2.8 | 5.6 | | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 73251090 | 其他无可锻性铸铁制品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73259100 | 可锻性铸铁及铸钢研磨机的研磨球 | 4.2 | 7.3 | 0 | 2.1 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 73259910 | 工业用未列名可锻性铸铁制品 | 4.2 | 7.3 | 0 | 2.1 | 0 | 6.3 | 0 | | | | 0 | 8.9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 73259990 | 非工业用未列名可锻性铸铁制品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 12 | 10 | 0 | 0 | | | | | 0 | 0 | |
| 73261100 | 钢铁制研磨机用研磨球及类似品 | 4.2 | 7.3 | 0 | 2.1 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 73261910 | 工业用未列名钢铁制品 | 4.2 | | 0 | 2.1 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 73261990 | 非工业用未列名钢铁制品 | 8 | 14 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 73262010 | 工业用钢铁丝制品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 5 | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 73262090 | 非工业用钢铁丝制品 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | 12.6 | 9 | 0 | 0 | | | | | 0 | 0 | |
| 73269011 | 钢铁纤维及其制品 | 4.2 | 7.3 | 0 | 2.1 | 0 | 6.3 | 0 | 0 | | | 0 | 8.9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73269019 | 其他工业用钢铁制品 | 4.2 | 7.3 | 0 | 2.1 | 0 | 6.3 | 0 | 0 | | | 0 | 8.9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 73269090 | 其他非工业用钢铁制品 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | 6.8 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 74010000 | 铜锍、沉积铜(泥铜) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 74020000 | 未精炼铜、电解精炼用铜阳极 | 0 | 0 | 0 | | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74031111 | 按重量计铜含量超过99.9935%的阴极精炼铜 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74031119 | 其他阴极精炼铜 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74031190 | 精炼铜阴极型材 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74031200 | 精炼铜的线锭 | 0 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74031300 | 精炼铜的坯段 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74031900 | 其他未锻轧的精炼铜 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74032100 | 未锻轧的铜锌合金(黄铜) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74032200 | 未锻轧的铜锡合金(青铜) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74032900 | 未锻轧的其他铜合金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74040000 | 铜废碎料 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | 0 | | | | 0 | 0 | 0 |
| 74050000 | 铜母合金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 74061010 | 精炼铜制非片状粉末 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74061020 | 白铜或德银制非片状粉末 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74061030 | 铜锌合金(黄铜)制非片状铜粉粉末 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74061040 | 铜锡合金(青铜)制非片状铜粉粉末 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74061090 | 其他铜合金制非片状粉末 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74062010 | 精炼铜制片状粉末 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74062020 | 白铜或德银制片状粉末 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74062090 | 其他铜合金制片状粉末 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74071010 | 铬锆铜制条、杆及型材及异型材 | 0 | 0 | 0 | 0 | 0 | 0.8 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74071090 | 其他精炼铜条、杆及型材及异型材 | 0 | 0 | 0 | 0 | 0 | 0.8 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74072111 | 直线度不大于0.5毫米/米铜锌合金条、杆 | 2.8 | | 0 | 0 | 0 | 4.2 | 0 | | 0 | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74072119 | 其他铜锌合金条、杆 | 2.8 | | 0 | 0 | 0 | 4.2 | 0 | | 0 | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74072190 | 其他黄铜条、杆及型材及异型材 | 2.8 | | 0 | 0 | 0 | 4.2 | 0 | | 0 | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74072900 | 其他铜合金条杆、型材及异型材 | 2.8 | 0 | 0 | 0 | 0 | 4.2 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74081100 | 最大截面尺寸>6mm的精炼铜丝 | 0 | 0 | 0 | 0.8 | 0 | 0 | 0 | | | 0 | 0 | 2.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74081900 | 截面尺寸≤6mm的精炼铜丝 | 0 | 0 | 0 | 0 | 0 | 0.8 | 0 | 0 | | 0 | 0 | 3.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74082100 | 黄铜丝 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74082210 | 铜镍锌铅合金(加铅德银)丝 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74082290 | 其他白铜丝或德银(铜镍锌合金)丝 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74082900 | 其他铜合金丝 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74091110 | 含氧量不超过10PPM,厚度超过0.15mm的盘卷精炼铜板、片、带 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74091190 | 厚度超过0.15mm的其他盘卷精炼铜板、片、带 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74091900 | 其他精炼铜板、片、带 | 0 | 0 | 0 | 0 | 0 | 0.8 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74092100 | 成卷的黄铜板、片、带 | 2.8 | 5.6 | 0 | 0 | 0 | 4.2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74092900 | 其他黄铜板、片、带 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74093100 | 成卷的青铜板、片、带 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74093900 | 其他青铜板、片、带 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74094000 | 白铜或德银制板、片、带 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74099000 | 其他铜合金板、片、带 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74101100 | 无衬背的精炼铜箔 | 0 | 0 | 0 | 0 | 0 | 0.8 | 0 | 0 | | 0 | 0 | 2.8 | 0 | | 0 | | | | | 0 | 0 | |
| 74101210 | 无衬背的白铜或德银铜箔 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 74101290 | 无衬背的其他铜合金箔 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 74102110 | 印刷电路用覆铜板 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.4 | 0 | | 0 | | | | | 0 | 0 | |
| 74102190 | 有衬背的其他精炼铜箔 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.4 | 0 | | 0 | | | | | 0 | 0 | |
| 74102210 | 有衬背的白铜或德银铜箔 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 74102290 | 有衬背的其他铜合金箔 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 74111011 | 外径小于等于25mm的带有内(外)螺纹或翅片的精炼铜管 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74111019 | 外径小于等于25mm的其他精炼铜管 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74111020 | 外径超过70mm的精炼铜管 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74111090 | 其他精炼铜管 | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | 2.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74112110 | 盘卷黄铜管 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74112190 | 铜锌合金(黄铜)管 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74112200 | 白铜或德银管 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74112900 | 其他铜合金管 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 74121000 | 精炼铜管子附件 | 0 | 1.6 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74122010 | 白铜或德银管子配件 | 2.8 | 2.8 | 0 | 0 | 0 | 4.2 | 0 | | | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74122090 | 其他铜合金管子配件 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74130000 | 非绝缘的铜丝绞股线、缆、编带等 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 74151000 | 铜钉、平头钉、图钉U型钉及类似品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74152100 | 铜垫圈(包括弹簧垫圈) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 74152900 | 铜制其他无螺纹制品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 74153310 | 铜制木螺钉 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74153390 | 铜制其他螺钉螺栓螺母 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74153900 | 其他铜制螺纹制品 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 74181010 | 擦锅器及洗刷擦光用的块垫、手套 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 14.4 | 0 | 0 | | | | | 0 | 0 | 0 |
| 74181020 | 非电热的铜制家用烹饪、供暖器具 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 74181090 | 餐桌厨房等家用铜制器具及其零件 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 14.4 | 0 | 0 | | | | | 0 | 0 | 0 |
| 74182000 | 铜制卫生器具及其零件 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 74191000 | 铜链条及其零件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 74199110 | 工业用铸造、模压、冲压其他铜制品 | 4 | 4 | 3.3 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 74199190 | 非工业用铸造、模压、冲压铜制品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 74199920 | 铜弹簧 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 74199930 | 铜丝制的布(包括环形带) | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5.6 | | 0 | | | | | 0 | 0 | 0 |
| 74199940 | 铜丝制的网、格删、网眼和铜板 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 6.4 | | 0 | | | | | 0 | 0 | 0 |
| 74199950 | 非电热的铜制家用供暖器及其零件 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 74199991 | 工业用其他铜制品 | 4 | 4 | | 0 | 0 | 6 | 0 | | | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 74199999 | 非工业用其他铜制品 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 17 | 16 | 0 | 0 | | | | | 0 | 0 | 0 |
| 75011000 | 镍锍 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 75012010 | 镍湿法冶炼中间品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 75012090 | 氧化镍烧结物、镍的其他中间产品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 75021010 | 按重量计镍、钴总量在99.99%及以上的,但钴含量不超过0.005%的非合金镍 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 75021090 | 其他非合金镍 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 75022000 | 未锻轧镍合金 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 75030000 | 镍废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 75040010 | 非合金镍粉及片状粉末 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 75040020 | 合金镍粉及片状粉末 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 75051100 | 纯镍条、杆、型材及异型材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 75051200 | 合金镍条、杆、型材及异型材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 75052100 | 纯镍丝 | 2.4 | 2.4 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 75052200 | 镍合金丝 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 75061000 | 纯镍板、片、带、箔 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 75062000 | 镍合金板、片、带、箔 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 75071100 | 纯镍管 | 2.4 | 2.4 | 0 | 0 | 0 | 4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 75071200 | 镍合金管 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 75072000 | 镍及镍合金管子附件 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 75081010 | 镍丝制的布 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 75081080 | 工业用镍丝制的网及格栅 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 75081090 | 其他镍丝制的网及格栅 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 75089010 | 电镀用镍阳极 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 75089080 | 其他工业用镍制品 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 75089090 | 其他非工业用镍制品 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 76011010 | 按重量计含铝量在99.95%及以上的未煅轧非铝合金 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76011090 | 其他非煅轧非铝合金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76012000 | 未锻轧铝合金 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | 0 | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 76020000 | 铝废碎料 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76031000 | 非片状铝粉 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 76032000 | 片状铝粉末 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 76041010 | 非合金铝条、杆 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76041090 | 非合金铝型材及异形材 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76042100 | 铝合金制空心异型材 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76042910 | 铝合金条、杆 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76042990 | 铝合金型材及异形材 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76051100 | 纯铝制的粗丝 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 76051900 | 纯铝制的细丝 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | |
| 76052100 | 铝合金制的粗丝 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 76052900 | 铝合金制的细丝 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 76061121 | 0.3mm≤厚度<0.36mm 的非合金铝与塑料复合的矩形板片带 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76061129 | 其他 0.3mm≤厚度<0.36mm 的非合金铝制矩形铝板片带 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76061191 | 其他非合金铝与塑料复合的矩形板片带 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | 0 | | 0 | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76061199 | 纯铝制矩形的其他板、片及带 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | 0 | | 0 | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76061220 | 厚度<0.28mm 的铝合金制矩形铝板片带 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | 0 | | 0 | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76061230 | 0.28mm≤厚度≤0.35mm 的铝合金制矩形铝板片带 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | 0 | | 0 | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76061251 | 0.35mm<厚度≤0.4mm 的铝合金与塑料复合的矩形板片带 | 2.4 | 4.2 | 0 | 0 | 0 | 3.6 | 0 | 0 | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76061259 | 其他 0.35mm<厚度≤0.4mm 的铝合金制矩形铝板片带 | 2.4 | 4.8 | 0 | 0 | 0 | 3.6 | 0 | 0 | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76061290 | 厚度>0.4mm 的铝合金制矩形铝板片带 | 2.4 | 2.4 | 0 | 0 | 0 | 3.6 | 0 | 0 | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 76069100 | 纯铝制非矩形的板、片及带 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 76069200 | 铝合金制非矩形的板、片及带 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 76071110 | 厚度不超过 0.007 毫米的无衬背铝箔 | 2.4 | 4.8 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | 5.7 | 5 | | 0 | | | | | 0 | 0 | |
| 76071120 | 厚度大于 0.007 毫米，但不超过 0.01 毫米的无衬背铝箔 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.7 | 5 | | 0 | | | | | 0 | 0 | |
| 76071190 | 轧制后未进一步加工的无衬背铝箔 | 2.4 | 0 | | 0 | 0 | 1.2 | 0 | | | 0 | 0 | 5.7 | 5 | | 0 | | | | | 0 | 0 | |
| 76071900 | 其他无衬背铝箔 | 2.4 | 4.2 | | 0 | 0 | 1.2 | 0 | | | 0 | 0 | 5.1 | 5 | | 0 | | | | | 0 | 0 | |
| 76072000 | 有衬背铝箔 | 2.4 | 4.8 | | 0 | 0 | 3.6 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 76081000 | 纯铝管 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 76082010 | 外径不超过 10 厘米的铝合金管 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 76082091 | 外径超过 10 厘米壁厚不超过 25 毫米铝合金管 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 76082099 | 其他铝合金管 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 76090000 | 铝制管子附件 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 76101000 | 铝制门窗及其框架、门槛 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 76109000 | 其他铝制结构体及其部件 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 76110000 | 容积>300L 的铝制罐、罐等容器 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 76121000 | 铝制软管容器 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 76129010 | 铝制易拉罐及罐体 | 12 | | 0 | 6 | 0 | 18 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 76129090 | 容积≤300L 的铝制罐、罐等容器 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 76130010 | 零售包装装压缩、液化气体铝容器 | 4.8 | 8.4 | 0 | 0 | 0 | 8 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 76130090 | 非零售装装压缩、液化气体铝容器 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 76141000 | 带钢芯的铝制绞股线、缆、编带 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 76149000 | 不带钢芯的铝制绞股线、缆、编带 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 76151010 | 擦锅器及洗刷擦光用的块垫、手套 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 14.4 | 0 | 0 | | | | | 0 | 0 | 0 |
| 76151090 | 餐桌厨房等家用铝制器具及其零件 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 76152000 | 铝制卫生器具及其零件 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 14.4 | 0 | 0 | | | | | 0 | 0 | |
| 76161000 | 铝钉、螺钉、螺母、垫圈等紧固件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 76169100 | 铝丝制的布、网、篱及格栅 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 76169910 | 其他工业用铝制品 | 4 | 8.5 | 0 | 2 | 0 | 6 | 0 | | | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 76169990 | 其他非工业用铝制品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 12.8 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 78011000 | 未锻轧精炼铅 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 78019100 | 未锻轧铅锑合金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 78019900 | 未锻轧的其他铅合金 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 78020000 | 铅废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 78041100 | 铅片、带及厚度≤0.2mm 的箔 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 78041900 | 铅及铅合金板、厚度>0.2mm 的箔 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 78042000 | 铅及铅合金粉末、片状粉末 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 78060010 | 铅及铅合金条、杆、丝、型材 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 78060090 | 其他铅制品 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 79011110 | 按重量计含锌量在 99.995%及以上的未锻轧锌 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 79011190 | 含锌量不小于 99.99%，并小于 99.995%的未锻轧锌 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 79011200 | 含锌量<99.99%的未锻轧锌 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 79012000 | 未锻轧锌合金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 79020000 | 锌废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 79031000 | 锌末 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 79039000 | 锌粉及片状粉末 | 2.4 | 4.2 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 79040000 | 锌及锌合金条、杆、型材、丝 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 79050000 | 锌板、片、带、箔 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 79070020 | 锌管及锌制管子附件 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 79070030 | 电池壳体坯料(锌饼) | 2.4 | 2.4 | 0 | 3.4 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 79070090 | 其他非工业用锌制品 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 80011000 | 未锻轧非合金锡 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 80012010 | 锡基巴毕脱合金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 80012021 | 按重量计含铅量在0.1%以下的焊锡 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 80012029 | 其他焊锡 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 80012090 | 其他锡合金 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 80020000 | 锡废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 80030000 | 锡及锡合金条、杆、型材、丝 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 80070020 | 锡及锡合金板、片及带，厚度>0.2mm | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 80070030 | 锡箔、锡粉及片状粉末 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 80070040 | 锡及锡合金管、管子附件 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 80070090 | 其他锡制品 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 6.4 | | 0 | | | | | 0 | 0 | |
| 81011000 | 钨粉 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81019400 | 未锻轧钨 | 0 | 0 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81019600 | 钨丝 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81019700 | 钨废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81019910 | 锻轧钨条、杆、型材;废碎料 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81019990 | 其他钨制品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81021000 | 钼粉 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81029400 | 未锻轧钼、钼废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81029500 | 锻轧钼条杆、型材、板片带箔 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81029600 | 钼丝 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81029700 | 钼废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81029900 | 钼制品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81032011 | 松装密度小于2.2g/cm$^3$的钽粉 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81032019 | 松装密度大于等于2.2g/cm$^3$的钽粉 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81032090 | 未锻轧钽 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81033000 | 钽废碎料 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81039011 | 直径<0.5mm的钽丝 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81039019 | 直径≥0.5mm的钽丝 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81039090 | 其他锻轧钽及其制品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81041100 | 含镁量≥99.8%的未锻轧镁 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | |
| 81041900 | 其他未锻轧的镁及镁合金 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81042000 | 镁废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81043000 | 已分级的镁锉屑、车屑、颗粒;粉末 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81049010 | 锻轧镁 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81049020 | 镁制品 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81052010 | 钴湿法冶炼中间品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81052020 | 未锻轧钴 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81052090 | 钴锍及其他钴冶炼时所得的中间产品、粉末 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81053000 | 钴锍废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81059000 | 其他钴及制品 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 81060010 | 未锻轧铋、废碎料、粉末 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81060090 | 其他铋及铋制品 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81072000 | 未锻轧镉、粉末 | 0 | 1.2 | 0 | | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81073000 | 镉废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81079000 | 其他镉及镉制品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81082021 | 海绵钛 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81082029 | 其他未锻轧钛 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81082030 | 钛粉末 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81083000 | 钛废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81089010 | 钛条、杆、型材及异型材 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81089020 | 钛丝 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81089031 | 厚度≤0.8mm钛板、片、带、箔 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81089032 | 厚度>0.8mm钛板、片、带、箔 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81089040 | 钛管 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81089090 | 其他钛及钛制品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81092000 | 未锻轧锆、粉末 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81093000 | 锆废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81099000 | 锻轧锆及锆制品 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 81101010 | 未锻轧锑 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81101020 | 锑粉末 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81102000 | 锑废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 81109000 | 其他锑及锑制品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81110010 | 未锻轧锰;锰废碎料;粉末 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81110090 | 其他锰及制品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 81121200 | 未锻轧铍,粉末 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81121300 | 铍废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81121900 | 其他铍及其制品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 81122100 | 未锻轧铬,粉末 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81122200 | 铬废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81122900 | 其他铬制品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81125100 | 未锻轧铊,粉末 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81125200 | 铊废碎料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81125900 | 其他铊制品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 81129210 | 未锻轧锗 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81129220 | 未锻轧钒 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81129230 | 未锻轧铟,铟废碎料,粉末 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81129240 | 未锻轧铌,铌废碎料,粉末 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81129290 | 未锻轧的未列名贱金属及其制品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81129910 | 锗及其制品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81129920 | 钒及其制品 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81129930 | 锻扎铟及其制品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 81129940 | 锻扎铌及其制品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 81129990 | 锻轧的未列名贱金属及其制品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 81130010 | 金属陶瓷颗粒,粉末 | 3.4 | | 0 | 0 | 0 | 1.7 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 81130090 | 其他金属陶瓷及其制品,包括废碎料 | 3.4 | | 0 | 0 | 0 | 1.7 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 82011000 | 锹及铲 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82013000 | 镐,锄,耙 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82014000 | 斧子,钩刀及类似砍伐工具 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82015000 | 修枝剪等单手操作农用剪 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82016000 | 修枝等双手操作农用剪 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82019010 | 农用叉 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82019090 | 其他农业,园艺,林业用手工工具 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82021000 | 手工锯 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82022010 | 双金属带锯条 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82022090 | 其他带锯片手工锯 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82023100 | 带有钢制工作部件的圆锯片 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82023910 | 带有天然或合成纤维金刚石、立方氮化硼制工作部件的圆锯片 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82023990 | 其他圆锯片,包括部件 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82024000 | 链锯片 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82029110 | 加工金属用的机械锯的直锯片 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82029190 | 加工金属用的非机械锯的直锯片 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82029910 | 机械锯用的其他锯片 | 3.4 | 5.8 | 0 | 0 | 0 | 5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82029990 | 非机械锯用的其他锯片 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 82031000 | 钢锉,木锉及类似工具 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 82032000 | 钳子,镊子及类似工具 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | 0 | 0 | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 82033000 | 白铁剪及类似工具 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 82034000 | 切管器,螺栓切头器,打孔冲子等 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 82041100 | 固定式的手动扳手及板钳 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 82041200 | 可调式的手动扳手及板钳 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82042000 | 可互换的扳手套筒 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 82051000 | 手工钻孔或攻丝工具 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 82052000 | 手工锤子 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82053000 | 木工用刨子,凿子及类似切削工具 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 82054000 | 手工螺丝刀 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 82055100 | 其他家用手工工具 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 82055900 | 其他手工工具 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | | 0 | 0 | 8.5 | 5 | | 0 | | | | | 0 | 0 | |
| 82056000 | 喷灯 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 82057000 | 台钳,夹钳及类似品 | 4.2 | 7.3 | 0 | 0 | 0 | 7 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 82059000 | 成套手工工具 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 82060000 | 成套工具组成的零售包装货品 | 4.2 | 7.3 | 0 | 0 | 0 | 7 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 82071300 | 带金属陶瓷工作部件的凿岩工具 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82071910 | 带超硬材料部件的凿岩或钻探工具 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82071990 | 带其他材料工作部件的凿岩工具 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 82072010 | 带超硬部件的金属拉拔或挤压用模 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82072090 | 其他金属拉拔或挤压用模 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82073000 | 锻压或冲压工具 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | | 0 | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82074000 | 攻丝工具 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82075010 | 带超硬材料部件的钻孔工具 | 3.2 | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82075090 | 带其他材料工作部件的钻孔工具 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82076010 | 带超硬材料部件的镗孔或铰孔工具 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82076090 | 其他镗孔或铰孔工具 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82077010 | 带有天然或合成纤维金刚石、立方氮化硼制的工作部件的铣削工具 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82077090 | 其他铣削工具 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82078010 | 带有天然或合成纤维金刚石、立方氮化硼制的车削工具 | 3.2 | 6.3 | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82078090 | 其他车削工具 | 3.2 | 6.3 | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82079010 | 带超硬材料部件的其他可互换工具 | 3.2 | 6.3 | 0 | 0 | 0 | 1.6 | 0 | 0 | | 0 | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82079090 | 其他可互换工具 | 3.2 | 6.3 | 0 | 0 | 0 | 4.8 | 0 | 0 | | 0 | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82081011 | 经镀或涂层的硬质合金制的金工机械用刀及刀片 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 82081019 | 其他硬质合金制的金工机械用刀及刀片 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 82081090 | 其他金工机械用刀及刀片 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 82082000 | 木工机械用刀及刀片 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82083000 | 厨房或食品加工机器用刀及刀片 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82084000 | 农、林业机器用刀及刀片 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 82089000 | 其他机器或机械器具用刀及刀片 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | 0 | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | |
| 82090010 | 未装配的工具用金属陶瓷板 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82090021 | 晶粒度小于0.8微米的金属陶瓷条、杆 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82090029 | 其他未装配的工具用金属陶瓷条、杆 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82090030 | 未装配的工具用金属陶瓷刀头 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82090090 | 其他未装配的工具用金属陶瓷类似品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 82100000 | 加工调制食品、饮料用手动机械 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | 0 | | 0 | 16.2 | 14.4 | 0 | 0 | | | | | 0 | 0 | |
| 82111000 | 以刀为主的成套货品 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 82119100 | 刃面固定的餐刀 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 82119200 | 刃面固定的其他刀 | 4.8 | 8.4 | 0 | 0 | 0 | 8 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 82119300 | 可换刃面刀 | 7.2 | 12.6 | 0 | 3.6 | 0 | 3.6 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 82119400 | 税号82.11所列刀的刀片 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 82119500 | 贱金属制的刀柄 | 4.8 | 8.4 | 0 | 0 | 0 | 8 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 82121000 | 剃刀 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 82122000 | 安全剃刀片 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 82129000 | 剃刀零件 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 82130000 | 剪刀、裁缝剪刀及类似品、剪刀片 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10.8 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 82141000 | 裁纸刀、信刀、铅笔刀及刀片 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 82142000 | 修指甲及修脚用具(包括指甲锉) | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | 16.2 | 16.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 82149000 | 理发推子、切菜刀等其他利口器 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 82151000 | 成套含镀贵金属制厨房或餐桌用具 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 82152000 | 成套的其他厨房或餐桌用具 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 82159100 | 非成套镀贵金属制厨房或餐桌用具 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 82159900 | 其他非成套的厨房或餐桌用具 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83011000 | 挂锁 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 83012010 | 机动车用中央控制门锁 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | | | | | 0 | | | | | 0 | 0 | 0 |
| 83012090 | 其他机动车用锁 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | | | | | 0 | | | | | 0 | 0 | 0 |
| 83013000 | 家具用锁 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83014000 | 其他锁 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83015000 | 带锁的扣环及扣环框架 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 83016000 | 锁零件 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83017000 | 钥匙 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 83021000 | 铰链(折叶) | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 83022000 | 用贱金属支架的小脚轮 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83023000 | 机动车辆用贱金属附件及架座 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 83024100 | 建筑用贱金属配件及架座 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 83024200 | 家具用贱金属配件及架座 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 83024900 | 其他用贱金属配件及架座 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83025000 | 帽架、帽钩、托架及类似品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 83026000 | 自动闭门器 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83030000 | 保险箱、柜、保险库的门 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 83040000 | 贱金属档案柜、文件箱等办公用具 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83051000 | 活页夹或宗卷夹的附件 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83052000 | 成条钉书钉 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83059000 | 信夹、信角、文件夹等办公用品 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83061000 | 非电动铃、钟、锣及其类似品 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 83062100 | 镀贵金属的雕塑像及其他装饰品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 83062910 | 景泰兰雕塑像及其他装饰品 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 83062990 | 其他雕塑像及其他装饰品 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83063000 | 相框、画框及类似框架、镜子 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 83071000 | 钢铁制软管、可有配件 | 3.4 | 5.8 | 0 | 0 | 0 | 5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 83079000 | 其他贱金属软管,可有配件 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 83081000 | 贱金属制钩、环及眼 | 4.2 | 8.9 | 0 | 0 | 0 | 6.3 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83082000 | 贱金属制管形铆钉及开口铆钉 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83089000 | 贱金属制珠子及亮晶片 | 4.2 | 8.9 | 0 | 0 | 0 | 6.3 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83091000 | 贱金属制冠形瓶塞 | 7.2 | 12.6 | 0 | 0 | 0 | 10.8 | 0 | 0 | | | 0 | | 14.4 | 0 | 0 | | | | | 0 | 0 | |
| 83099000 | 盖子瓶帽螺口塞封志等包装用配件 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 83100000 | 标志牌、铭牌、号码、字母等标志 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 83111000 | 焊剂涂面的贱金属电极,电弧焊用 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 83112000 | 以焊剂为芯的贱金属制焊丝 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 83113000 | 以焊剂涂面或作芯的贱金属条或丝 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 83119000 | 贱金属粘聚成的丝或条 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84011000 | 核反应堆 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84012000 | 同位素分离机器、装置及其零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84013010 | 未辐照燃料元件(释热元件) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84013090 | 未辐照燃料元件的零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84014010 | 未辐照相关组件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84014020 | 堆内构件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84014090 | 其他核反应堆零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84021110 | 蒸发量≥900t/hr 发电锅炉 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84021190 | 蒸发量>45t/hr,<900t/hr 发电锅炉 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | 13.3 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 84021200 | 蒸发量≤45t/hr 水管锅炉 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | |
| 84021900 | 其他蒸汽锅炉 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84022000 | 过热水锅炉 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 84029000 | 蒸汽锅炉及过热水锅炉的零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84031010 | 家用型集中供暖用热水锅炉 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.5 | 5 | | 0 | | | | | 0 | 0 | |
| 84031090 | 其他集中供暖用的热水锅炉 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.5 | 5 | | 0 | | | | | 0 | 0 | |
| 84039000 | 集中供暖用热水锅炉的零件 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84041010 | 蒸汽锅炉、过热水锅炉的辅助设备 | 2.8 | 2.8 | 0 | 0 | 0 | 4.2 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84041020 | 集中供暖用热水锅炉的辅助设备 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 5 | 5 | | 0 | | | | | 0 | 0 | |
| 84042000 | 水及其他蒸汽动力装置的冷凝器 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 84049010 | 集中供暖热水锅炉辅助设备的零件 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | |
| 84049090 | 其他辅助设备用零件 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | |
| 84051000 | 煤气、乙炔及类似水解气体发生器 | 5.6 | 11.9 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 84059000 | 煤气、乙炔等气体发生器的零件 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84061000 | 船舶动力用汽轮机 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84068110 | 40MW<输出功率≤100MW 的汽轮机 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84068120 | 100MW<输出功率≤350MW 的汽轮机 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84068130 | 输出功率>350MW 的汽轮机 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84068200 | 输出功率≤40MW 的汽轮机 | 0 | 2 | 0 | 0 | 0 | 3.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84069000 | 汽轮机用的零件 | 0 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84071010 | 输出功率≤298kw 航空器点燃式发动机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84071020 | 输出功率>298kw 航空器点燃式发动机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84072100 | 船舶用舷外点燃式发动机 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84072900 | 船舶用其他未列名点燃式发动机 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84073100 | 排气量≤50cc 往复式活塞发动机 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84073200 | 排气量 50-250cc 往复式活塞发动机 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84073300 | 排气量250-1000cc往复式活塞发动机 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 8 | 0 | 0 | | | | | 0 | 0 | |
| 84073410 | 排气量1000-3000cc往复式活塞发动机 | 4 | 8.5 | 0 | | 0 | 2 | 0 | 0 | | | | 7 | 7 | | 0 | | | | | | | |
| 84073420 | 排气量>3000cc往复式活塞发动机 | 4 | 8.5 | 0 | | 0 | 2 | 0 | 0 | | | | 7 | 7 | | 0 | | | | | 0 | | |
| 84079010 | 沼气发动机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 84079090 | 其他点燃往复或旋转式内燃发动机 | 7.2 | 14.4 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 84081000 | 船舶用压燃式内燃发动机 | 0 | 3.5 | 0 | 0 | 0 | 1 | 0 | | | | 0 | 2.5 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 84082010 | 输出功率≥132.39kw车用柴油发动机 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | 0 | | | | 6.3 | 6.3 | | 0 | | | | | 0 | 0 | |
| 84082090 | 输出功率<132.39kw车用柴油发动机 | 10 | 21.2 | 0 | | 0 | | 0 | | | | 20 | 17.5 | 17.5 | | 0 | | | | | 0 | | |
| 84089010 | 机车用柴油发动机 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | |
| 84089091 | 功率≤14kw其他用柴油发动机 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84089092 | 14kw<功率<132.39kw其他柴油发动机 | 3.4 | 6.7 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | 7.6 | 5 | | 0 | | | | | 0 | 0 | |
| 84089093 | 功率≥132.39kw其他用柴油发动机 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84091000 | 航空器发动机用零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84099110 | 船舶用点燃式发动机专用零件 | 2.4 | 4.7 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84099191 | 电控燃油喷射装置 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84099199 | 其他点燃式活塞内燃发动机用零件 | 0 | 3.5 | 0 | 0 | 0 | 3 | 0 | | | | 0 | 3.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84099910 | 其他船舶发动机专用零件 | 0 | 4 | 0 | 0 | 0 | 3 | 0 | | | | 0 | 4.5 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84099920 | 其他机车发动机专用零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 1.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84099991 | 功率≥132.39kw发动机的专用零件 | 0 | 1.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 1.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84099999 | 其他未列名发动机的专用零件 | 3.4 | 6.7 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | 8 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84101100 | 功率≤1000kw的水轮机及水轮 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84101200 | 功率1千kw-1万kw的水轮机及水轮 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84101310 | 功率>3万kw的冲击式水轮机及水轮 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84101320 | 功率>3.5万kw的贯流水轮机及水轮 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84101330 | 功率>20万kw的水泵式水轮机及水轮 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84101390 | 其他功率>1万kw的水轮机及水轮 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84109010 | 水轮机及水轮的调节器 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84109090 | 水轮机及水轮的其他零件 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84111110 | 推力≤25千牛顿的涡轮风扇发动机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84111190 | 推力≤25千牛顿的其他的涡轮喷气发动机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84111210 | 推力>25千牛顿的涡轮风扇发动机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84111290 | 推力>25千牛顿的其他涡轮喷气发动机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | .5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84112100 | 功率≤1100kw的涡轮螺桨发动机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84112210 | 功率1100-2238kw涡轮螺桨发动机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84112220 | 功率2238-3730kw涡轮螺桨发动机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84112230 | 功率>3730kw涡轮螺桨发动机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84118100 | 功率≤5000kw的其他燃气轮机 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84118200 | 功率>5000kw的其他燃气轮机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84119100 | 涡轮喷气或涡轮螺桨发动机用零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84119910 | 涡轮轴发动机用零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84119990 | 其他燃气轮机用零件 | 0 | 3.5 | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84121010 | 航空、航天器用喷气发动机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84121090 | 非航空、航天器用喷气发动机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84122100 | 直线作用的液压动力装置(液压缸) | 4.8 | 10.2 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 84122910 | 液压马达 | 4 | 8.5 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84122990 | 其他液压动力装置 | 5.6 | 11.2 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 84123100 | 直线作用的气压动力装置(气压缸) | 5.6 | 5.6 | 0 | 0 | 0 | 2.8 | 0 | | | 0 | 0 | 13.3 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 84123900 | 其他气压动力装置 | 5.6 | 9.8 | 0 | 0 | 0 | 2.8 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84128000 | 其他发动机及动力装置 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84129010 | 航空、航天器用喷气发动机的零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84129090 | 其他发动机及动力装置的零件 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84131100 | 分装燃料或润滑油的泵 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84131900 | 其他装有或可装计量装置的泵 | 4 | 8.5 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84132000 | 手泵 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84133021 | 输出功率在132.39千瓦(180马力)及以上的发动机用燃油泵 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84133029 | 其他燃油泵 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84133030 | 润滑油泵 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84133090 | 其他燃油泵、润滑油泵或冷却剂泵 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84134000 | 混凝土泵 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84135010 | 气动式往复式排液泵 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84135020 | 电动式往复式排液泵 | 4 | 7 | 0 | 0 | 0 | 6.7 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84135031 | 往复式柱塞泵 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84135039 | 其他液压式往复泵 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84135090 | 其他往复式排液泵 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84136021 | 电动式齿轮回转泵 | 4 | 8.5 | | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84136022 | 液压式齿轮回转泵 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84136029 | 其他齿轮回转泵 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84136031 | 电动式叶片回转泵 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84136032 | 液压式叶片回转泵 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84136039 | 其他叶片回转泵 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84136040 | 螺杆回转泵 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84136050 | 径向柱塞泵 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84136060 | 轴向柱塞泵 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84136090 | 其他回转式排液泵 | 4 | 8 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84137010 | 转速≥10000转/分离心泵 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84137091 | 电动潜油泵及潜水电泵 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84137099 | 其他离心泵 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | 7.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84138100 | 其他液体泵 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | 0 | 0 | 4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84138200 | 液体提升机 | 3.2 | 5.6 | 0 | 0 | 0 | 5.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84139100 | 液体泵用零件 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | | 0 | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84139200 | 液体提升机用零件 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84141000 | 真空泵 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84142000 | 手动或脚踏式空气泵 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84143011 | 功率≤0.4kw的冷藏、冷冻箱用压缩机 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 5.9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84143012 | 功率0.4-5kw的冷藏、冷冻箱用压缩机 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84143013 | 功率0.4-5kw的空气调节器用压缩机 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84143014 | 功率>5kw的空气调节器用压缩机 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84143015 | 冷冻或冷藏设备用,电动机额定功率超过5千瓦的电动机驱动压缩机 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | 9.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84143019 | 其他制冷设备用压缩机 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84143090 | 非电机驱动的压缩机 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | 0 | | | 0 | 8.1 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84144000 | 装在拖车底盘上的空气压缩机 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84145110 | 功率≤125瓦的吊扇 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 84145120 | 功率≤125瓦的换气扇 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | 0 | 0 | | | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 84145130 | 功率≤125瓦,有旋转导风轮的风扇 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 84145191 | 功率≤125瓦的台扇 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 84145192 | 功率≤125瓦的落地扇 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 84145193 | 功率≤125瓦的壁扇 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 84145199 | 功率≤125瓦其他风扇、风机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 84145910 | 其他吊扇 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | |
| 84145920 | 其他换气扇 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | |
| 84145930 | 离心通风机 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | 9.5 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84145990 | 其他扇,风机 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | 0 | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84146010 | 抽油烟机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 84146090 | 罩最大边长≤120cm的通风罩或循环气罩 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 84148010 | 燃气轮机用的自由活塞式发生器 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | |
| 84148020 | 二氧化碳压缩机 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | 4.9 | 0 | | 0 | | | | | 0 | 0 | |
| 84148030 | 发动机用增压器 | 2.8 | 5.6 | 0 | | 0 | | 0 | | | | 0 | 4.9 | 0 | | 0 | | | | | 0 | | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84148040 | 空气及其他气体压缩机 | 2.8 | 0 | 0 | 0 | 0 | 4.7 | 0 | 0 | | 0 | 0 | 4.9 | 0 | | 0 | | | | | 0 | 0 | |
| 84148090 | 其他气体压缩机及通风罩或循环气罩 | 2.8 | 0 | 0 | 0 | 0 | 4.7 | 0 | 0 | | 0 | 0 | 4.9 | 0 | | 0 | | | | | 0 | 0 | |
| 84149011 | 用于制冷设备的压缩机进、排气阀片 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.2 | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 84149019 | 其他用于制冷设备的压缩机零件 | 3.2 | 0 | 0 | 0 | 0 | 4.8 | 0 | | | 0 | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | |
| 84149020 | 风机、风扇、通风罩及循环气罩零件 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | 0 | 0 | 11.4 | 6 | 0 | 0 | | | | | 0 | 0 | |
| 84149090 | 税号84.14其他所列机器零件 | 2.8 | 0 | 0 | 0 | 0 | 4.7 | 0 | 0 | | 0 | 0 | 6.5 | 5 | | 0 | | | | | 0 | 0 | |
| 84151010 | 独立窗式或壁式空气调节器 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 13.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 84151021 | 分体式制冷量制冷量≤4千大卡/时窗式或壁式空气调节器 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 13.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 84151022 | 分体式制冷量制冷量>4千大卡/时窗式或壁式空气调节器 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 13.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 84152000 | 机动车辆上供人使用的空气调节器 | 8 | 17 | 0 | | 0 | 12 | 0 | 0 | | | | | | | 0 | | | | | 0 | | |
| 84158110 | 制冷量≤4千大卡/时热泵式空调器 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84158120 | 制冷量>4千大卡/时热泵式空调器 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 84158210 | 制冷量≤4千大卡/时的其他空调器 | 6 | | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84158220 | 制冷量>4千大卡/时的其他空调器 | 8 | | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 84158300 | 未装有制冷装置的空调器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84159010 | 制冷量≤4千大卡/时等空调的零件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 8 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84159090 | 制冷量>4千大卡/时等空调的零件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 8 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84161000 | 使用液体燃料的炉用燃烧器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.5 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84162011 | 使用天然气的燃烧器 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84162019 | 其他使用气体燃料的炉用燃烧器 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84162090 | 使用粉状固体燃料的炉用燃烧器 | 4.2 | 7.3 | 0 | 0 | 0 | 2.1 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84163000 | 机械加煤机及类似装置 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84169000 | 炉用燃烧器、机械加煤机等的零件 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84171000 | 矿砂、金属的热处理用炉及烤箱 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84172000 | 面包房用烤炉及烘箱等 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84178010 | 炼焦炉 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84178020 | 放射性废物焚烧炉 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84178030 | 水泥回转窑 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84178040 | 石灰石分解炉 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84178050 | 垃圾焚烧炉 | 4 | 8.5 | 0 | 0 | 0 | 6.7 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84178090 | 其他非电热的工业用炉及烘箱 | 4 | 8.5 | 0 | 0 | 0 | 6.7 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84179010 | 海绵铁回转窑的零件 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84179020 | 炼焦炉的零件 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84179090 | 其他非电热工业用炉及烘箱的零件 | 2.8 | 2.8 | 0 | 0 | 0 | 4.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84181010 | 容积>500L冷藏-冷冻组合机 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84181020 | 200L<容积≤500L冷藏冷冻组合机 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84181030 | 容积≤200L冷藏-冷冻组合机 | 6 | | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84182110 | 容积>150L压缩式家用型冷藏箱 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84182120 | 50L<容积≤150L压缩式家用型冷藏箱 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84182130 | 容积≤50L压缩式家用型冷藏箱 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84182910 | 半导体制冷式家用型冷藏箱 | 12 | | 0 | 6 | 0 | 18 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 84182920 | 电气吸收式家用型冷藏箱 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84182990 | 其他家用型冷藏箱 | 12 | | 0 | 6 | 0 | 18 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 84183010 | 制冷温度≤-40℃,容积≤800L柜式冷冻箱 | 3.6 | | 0 | 0 | 0 | 1.8 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84183021 | 制冷温度>-40℃,容积500-800L柜式冷冻箱 | 9.2 | 19.5 | 0 | 4.6 | 0 | 13.8 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 84183029 | 制冷温度>-40℃,容积≤500L柜式冷冻箱 | 12 | | 0 | 6 | 0 | 20.1 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 84184010 | 制冷温度≤-40℃,容积≤900L立式冷冻箱 | 3.6 | | 0 | 0 | 0 | 1.8 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84184021 | 制冷温度>-40℃,容积500-900L立式冷冻箱 | 6 | | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84184029 | 制冷温度>-40℃,容积≤500L立式冷冻箱 | 12 | | 0 | 6 | 0 | | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84185000 | 其他装有冷藏或冷冻装置的柜、箱、展示台 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84186120 | 压缩式热泵,税目8415的空气调节器除外 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84186190 | 其他热泵,税目8415的空气调节器除外 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | 7 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 84186920 | 其他制冷机组 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84186990 | 其他制冷设备 | 4 | 7 | 0 | 2 | 0 | 6 | 0 | | 0 | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84189100 | 冷藏或冷冻设备用特制家具零件 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | 17.1 | 14.4 | 0 | 0 | | | | | 0 | 0 | |
| 84189910 | 制冷机组及热泵用零件 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84189991 | 制冷温度≤-40℃冷冻设备零件 | 3.8 | 3.8 | 0 | 0 | 0 | 1.9 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84189992 | 制冷温度>-40℃,容积>500L冷藏设备零件 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84189999 | 税号84.18其他制冷设备用零件 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84191100 | 燃气快速热水器 | 14 | 29.7 | 0 | 7 | 0 | 23.4 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 84191910 | 太阳能热水器 | 14 | | 0 | 7 | 0 | 21 | 0 | | | 0 | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 84191990 | 其他非电热的快速或贮备式热水器 | 14 | | 0 | 7 | 0 | 23.4 | 0 | | | 0 | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 84192000 | 医用或实验室用消毒器具 | 0 | 0 | 0 | 0 | 0 | 0.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84193100 | 农产品干燥器 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 84193200 | 木材、纸浆、纸或纸板用干燥器 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | 0 | 0 | | 5 | | 0 | 0 | | | | 0 | 0 | 0 |
| 84193910 | 微空气流动陶瓷坯件干燥器 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | 4.5 | 4.5 | | 0 | | | | | 0 | 0 | |
| 84193990 | 其他用途的干燥器 | 3.6 | 6.3 | 0 | 0 | 0 | 1.8 | 0 | | | 0 | 0 | 4.5 | 4.5 | | 0 | | | | | 0 | 0 | |
| 84194010 | 提净塔 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84194020 | 精馏塔 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84194090 | 其他蒸馏或精馏设备 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84195000 | 热交换装置 | 4 | 4 | 0 | 2 | 0 | 6.7 | 0 | 0 | | 0 | 0 | 9.5 | 5 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 84196011 | 制氧量≥15000立方米/小时制氧机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 84196019 | 制氧量<15000立方米/小时制氧机 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | 0 | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 84196090 | 其他液化空气或其他气体的机器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84198100 | 加工热饮料、烹调、加热食品的机器 | 4 | 7 | 0 | 2 | 0 | 0 | 0 | | 0 | | 0 | | 5 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 84198910 | 加氢反应器 | | | | | | | | | | | | | | | | 0 | | | | 0 | 0 | 0 |
| 84198990 | 其他利用温度变化处理材料的机器 | | | | | | | | | | | | | | | | 0 | | | | 0 | 0 | 0 |
| 84199010 | 热水器用零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84199090 | 税号84.19的其他机器设备用零件 | 0 | 0 | 0 | 0 | 0 | 0.8 | 0 | 0 | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84201000 | 研光机或其他滚压机器 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84209100 | 研光机或其他滚压机器的滚筒 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84209900 | 研光机或其他滚压机的未列名零件 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84211100 | 奶油分离器 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84211210 | 干衣量≤10kg的离心干衣机 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 84211290 | 干衣量>10kg的离心干衣机 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84211910 | 脱水机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84211920 | 固液分离机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84211990 | 其他离心机 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84212110 | 家用型过滤或净化水的机器及装置 | 10 | 21.2 | 0 | 5 | 0 | 16.8 | 0 | 0 | 0 | | 0 | 17.5 | 17.5 | 0 | 0 | | | | | 0 | 0 | |
| 84212191 | 船舶压载水处理设备 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84212199 | 其他过滤或净化水的装置 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84212200 | 过滤或净化饮料的机器及装置 | 4.8 | 8.4 | 0 | 0 | 0 | 2.4 | 0 | | 0 | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 84212300 | 内燃发动机的燃油过滤器 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84212910 | 其他压滤机 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84212990 | 其他液体的过滤、净化机器及装置 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84213100 | 内燃发动机的进气过滤器 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84213910 | 家用型气体过滤、净化机器及装置 | 6 | 11.8 | 0 | 3 | 0 | 9 | 0 | 0 | | 0 | 0 | 10.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 84213921 | 工业用静电除尘器 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84213922 | 工业用袋式除尘器 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84213923 | 工业用旋风式除尘器 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84213924 | 电袋复合除尘器 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84213929 | 工业用其他除尘器 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84213930 | 内燃发动机排气过滤及净化装置 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84213940 | 烟气脱硫装置 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84213950 | 烟气脱硝装置 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84213990 | 其他气体的过滤、净化机器及装置 | 0 | 3.5 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84219110 | 干衣量≤10kg离心干衣机零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84219190 | 其他离心机用零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84219910 | 家用型过滤、净化装置用零件 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84219990 | 其他过滤、净化装置用零件 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | | 0 | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84221100 | 家用型洗碟机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84221900 | 非家用型洗碟机 | 5.6 | 9.8 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 84222000 | 瓶子及其他容器的洗涤或干燥机器 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84223010 | 饮料及液体食品罐装设备 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84223021 | 水泥全自动灌包机 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84223029 | 其他水泥包装机 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84223030 | 其他包装机 | 4 | 4 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84223090 | 其他装填密封等包封机器 | 4 | 4 | 0 | 2 | 0 | 0 | 0 | 0 | | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84224000 | 其他包装或打包机器 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | 9.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84229010 | 洗碟机用零件 | 4.2 | 7.3 | 0 | 2.1 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84229020 | 饮料及液体食品灌装设备用零件 | 3.4 | 5.9 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84229090 | 税号84.22其他未列名机器零件 | 3.4 | 3.4 | | 0 | 0 | 5.1 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84231000 | 体重计、婴儿秤及家用秤 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84232010 | 电子皮带秤 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84232090 | 其他输送带上连续称货的秤 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84233010 | 定量包装秤 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84233020 | 定量分选秤 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84233030 | 配料秤 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84233090 | 其他恒定秤、物料定量装袋或容器用秤 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84238110 | 最大称量≤30kg的计价秤 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84238120 | 最大称量≤30kg的弹簧秤 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84238190 | 最大称量≤30kg的其他衡器 | 4.2 | 7.3 | 0 | 0 | 0 | 8 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84238210 | 最大称量30-5000kg的地中衡 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84238290 | 最大称量30-5000kg的其他衡器 | 4.2 | 7.3 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84238910 | 其他地中衡 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84238920 | 其他轨道衡 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84238930 | 其他吊秤 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84238990 | 其他衡器 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84239000 | 衡器用的各种砝码、秤砣及其零件 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84241000 | 灭火器 | 3.4 | 6.7 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84242000 | 喷枪及类似器具 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | |
| 84243000 | 喷汽机、喷砂机及类似喷射机 | 3.4 | 5.8 | 0 | 0 | 0 | 5 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84244100 | 农业或园艺用便携式喷雾器 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 7.6 | 5 | | 0 | | | | | 0 | 0 | |
| 84244900 | 其他农业或园艺用喷雾器 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 7.6 | 5 | | 0 | | | | | 0 | 0 | |
| 84248200 | 其他农业或园艺用液体或粉末的喷射、散布机械器具 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 7.6 | 5 | | 0 | | | | | 0 | 0 | |
| 84248910 | 家用型喷射、喷雾机械器具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84248920 | 喷涂机器人 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84248991 | 船用洗舱机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84248999 | 其他液体粉末喷射机械 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84249010 | 灭火器用的零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84249020 | 家用型喷射、喷雾器具的零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84249090 | 其他喷雾器具及喷气机等用的零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84251100 | 电动滑车及提升机 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84251900 | 非电动滑车及提升机 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84253110 | 矿井口电动卷扬装置;专为井下使用设计的电动卷扬机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84253190 | 其他电动卷扬机及绞盘 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84253910 | 其他矿井口卷扬装置;其他专为井下使用设计的卷扬机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84253990 | 其他非电动卷扬机及绞盘 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84254100 | 车库中使用的固定千斤顶系统 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84254210 | 其他液压千斤顶 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84254290 | 提升车辆用液压提升机 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84254910 | 其他千斤顶 | 0 | 3.5 | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84254990 | 其他提升车辆用提升机 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84261120 | 通用桥式起重机 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84261190 | 其他固定支架的高架移动式起重机 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84261200 | 胶轮移动式吊运架及跨运车 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84261910 | 装船机 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84261921 | 抓斗式卸船机 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84261929 | 其他卸船机 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84261930 | 龙门式起重机 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84261941 | 门式装卸桥 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84261942 | 集装箱装卸桥 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84261943 | 其他动臂式装卸桥 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84261949 | 其他装卸桥 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84261990 | 其他高架移动式起重机等 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84262000 | 塔式起重机 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84263000 | 门座式起重机及座式旋臂起重机 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84264110 | 轮胎式起重机 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84264190 | 其他带胶轮的自推进起重机 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84264910 | 履带式起重机 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84264990 | 其他不带胶轮的自推进起重机 | 5.2 | 10.4 | 0 | 2.6 | 0 | 7.8 | 0 | 0 | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 84269100 | 供装于公路车辆的其他起重机 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84269900 | 其他起重设备 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84271010 | 有轨巷道堆垛机 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84271020 | 无轨巷道堆垛机 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84271090 | 其他电动机推进的叉车及可升降工作车 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84272010 | 集装箱叉车 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | 8.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84272090 | 其他机动叉车及有类似装置工作车 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | 8.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84279000 | 其他叉车及可升降的工作车 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84281010 | 载客电梯 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | 0 | 0 | | 0 | 5.6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84281090 | 其他升降机及倒卸式起重机 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84282000 | 气压升降机及输送机 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84283100 | 地下连续运货或材料升降、输送机 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84283200 | 其他斗式连续运货升降、输送机 | 0 | 3.5 | 0 | 0 | 0 | | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84283300 | 其他带式连续运货升降、输送机 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | 0 | | 0 | 0 | 4.3 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84283910 | 链式连续运送货物的升降机及输送机 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84283920 | 辊式连续运送货物的升降机及输送机 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84283990 | 其他未列名连续运货升降、输送机 | 0 | 0 | 0 | 0 | 0 | 3.4 | 0 | 0 | | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84284000 | 自动梯及自动人行道 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84286010 | 货运架空索道 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84286021 | 单线循环式客运架空索道 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84286029 | 其他客运架空索道 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84286090 | 其他缆车、座式升降机用牵引装置 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84289010 | 矿车推动机、铁道机车等的转车台 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84289020 | 机械式停车设备 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84289031 | 堆取料机械 | 0 | 4 | 0 | 0 | 0 | 3 | 0 | 0 | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84289039 | 其他装卸机械 | 0 | 4 | 0 | 0 | 0 | 3 | 0 | 0 | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84289040 | 搬运机器人 | 0 | 4 | 0 | 0 | 0 | 3 | 0 | 0 | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84289090 | 其他升降、搬运、装卸机械 | 0 | 4 | 0 | 0 | 0 | 3 | 0 | 0 | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84291110 | 功率>235.36kw 的履带式推土机 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84291190 | 功率≤235.36kw 的履带式推土机 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84291910 | 功率>235.36kw 的其他推土机 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84291990 | 功率≤235.36kw 的其他推土机 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84292010 | 功率>235.36kw 的筑路机及平地机 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84292090 | 其他筑路机及平地机 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84293010 | 斗容量>10 立方米的铲运机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84293090 | 斗容量≤10 立方米的铲运机 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84294011 | 机重≥18 吨的震动式压路机 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84294019 | 其他机动压路机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84294090 | 其他未列名捣固机械及压路机 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84295100 | 前铲装载机 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84295211 | 轮胎式挖掘机 | 3.2 | 7.5 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84295212 | 履带式挖掘机 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84295219 | 其他挖掘机 | 3.2 | 6.3 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84295290 | 其他上部结构可转 360 度的挖掘机类似机械 | 3.2 | 6.3 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84295900 | 其他机械铲、挖掘机及机铲装载机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84301000 | 打桩机及拔桩机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84302000 | 扫雪机及吹雪机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84303110 | 采(截)煤机 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84303120 | 凿岩机 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84303130 | 隧道掘进机 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84303900 | 其他非自推进截煤机、采石机及掘进机 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84304111 | 钻探深度≥6000米的自推进石油钻探机 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84304119 | 其他自推进石油及天然气钻探机 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84304121 | 钻探深度≥6000米的其他钻探机 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84304122 | 钻探深度<6000米履带式自推进钻机 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84304129 | 钻探深度<6000米的其他自推进钻机 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84304190 | 其他自推进的凿井机械 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84304900 | 非自推进的钻探或凿井机械 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84305010 | 其他自推进采油机械 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84305020 | 矿用电铲 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84305031 | 牙轮直径≥380mm的采矿牙轮钻机 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84305039 | 牙轮直径<380mm的采矿牙轮钻机 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84305090 | 其他自推进未列名机械 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84306100 | 非自推进捣固或压实机械 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84306911 | 钻筒直径>3m的工程钻机 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84306919 | 钻筒直径≤3m的工程钻机 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84306920 | 非自推进铲运机 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84306990 | 其他非自推进未列名机械 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84311000 | 滑车、绞盘、千斤顶等机械用零件 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84312010 | 税号84.27所列机械的装有差速器的驱动桥及其零件,不论是否装有其他传动部件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84312090 | 其他税号84.27所列机械的零件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84313100 | 升降机、倒卸式起重机或自动梯的零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84313900 | 税号84.28所列其他机械的零件 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | 0 | | | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84314100 | 戽斗、铲斗、抓斗及夹斗 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84314200 | 推土机或侧铲推土机用铲 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84314310 | 石油或天然气钻探机用零件 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 2.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84314320 | 其他钻探机用零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 2.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84314390 | 其他凿井机用零件 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84314920 | 税号84.26、84.29、或84.30所列机械的装有差速器的驱动桥及其零件,不论是否装有其他传动部件 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | 0 | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84314991 | 矿用电铲用零件 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84314999 | 其他税号84.26、84.29、或84.30所列机械的零件 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | 0 | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84321000 | 犁 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84322100 | 圆盘耙 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84322900 | 其他耙、松土机等耕作机械 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84323111 | 免耕谷物播种机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84323119 | 其他免耕直接播种机 | 0 | 2.8 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84323121 | 免耕马铃薯种植机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84323129 | 其他免耕直接种植机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84323131 | 免耕水稻插秧机 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84323139 | 其他免耕直接移植机 | 0 | 3.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84323911 | 其他谷物播种机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84323919 | 其他播种机 | 0 | 2.8 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84323921 | 其他马铃薯种植机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84323929 | 其他种植机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84323931 | 其他水稻插秧机 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84323939 | 其他移植机 | 0 | 3.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84324100 | 粪肥施肥机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84324200 | 化肥施肥机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84328010 | 草坪及运动场地滚压机 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84328090 | 其他未列名整地或耕作机械 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84329000 | 整地或耕作机械、滚压机零件 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84331100 | 机动旋转式割草机 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84331900 | 草坪、公园等用其他割草机 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84332000 | 其他割草机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84333000 | 其他干草切割、翻晒机器 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84334000 | 草料打包机 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84335100 | 联合收割机 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.6 | 5 | | 0 | | | | | 0 | 0 | |
| 84335200 | 其他脱粒机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84335300 | 根茎或块茎收获机 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84335910 | 甘蔗收获机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84335920 | 棉花采摘机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84335990 | 其他收割机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84336010 | 蛋类清洁、分选、分级机器 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | | | |
| 84336090 | 水果或其他农产品的清洁、分选、分级机器 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | | | |
| 84339010 | 联合收割机用零件 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84339090 | 税号84.33所列其他机械零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84341000 | 挤奶机 | 4 | 7 | 0 | | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84342000 | 乳品加工机器 | 2.4 | 0 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84349000 | 挤奶机及乳品加工机器用零件 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84351000 | 制酒、果汁等的压榨、轧碎机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84359000 | 制酒、果汁等压榨、轧碎机零件 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84361000 | 动物饲料配制机 | 2.8 | 5.6 | 0 | 0 | 0 | 4.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84362100 | 家禽孵卵器及育雏器 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84362900 | 家禽饲养用机器 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84368000 | 农、林业、园艺等用的其他机器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84369100 | 家禽饲养机、孵卵器及育雏器零件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84369900 | 税号84.36所列其他机器的零件 | 2.4 | 4.2 | 0 | 0 | 0 | 4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84371010 | 光学色差颗粒选别机(色选机) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84371090 | 其他种子、谷物或干豆的清洁、分选或分级机 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84378000 | 谷物磨粉业加工机器 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.5 | 5 | | 0 | | | | | 0 | 0 | |
| 84379000 | 税号84.37所列机械的零件 | 2.4 | 4.2 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84381000 | 糕点、通心粉、面条的生产加工机器 | 2.8 | 5.6 | 0 | 0 | 0 | 4.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84382000 | 生产糖果、可可粉、巧克力的机器 | 3.2 | 3.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84383000 | 制糖机器 | 4 | 7 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84384000 | 酿酒机器 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84385000 | 肉类或家禽加工机器 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84386000 | 水果、坚果或蔬菜加工机器 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84388000 | 84章其他未列名食品等加工机器 | 3.4 | 3.4 | 0 | 0 | 0 | 5.1 | 0 | | | 0 | 0 | 8.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84389000 | 食品、饮料工业用机器的零件 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84391000 | 制造纤维素纸浆的机器 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84392000 | 纸或纸板的抄造机器 | 3.4 | 3.3 | 0 | 0 | 0 | 5 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84393000 | 纸或纸板的整理机器 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84399100 | 制造纤维素纸浆的机器零件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84399900 | 制造或整理纸及纸板的机器零件 | 2.4 | 4.8 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | 3 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84401010 | 锁线装订机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84401020 | 胶订机 | 4.8 | 8.4 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 84401090 | 其他书本装订机器 | 4.8 | 8.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 84409000 | 书本装订机器的零件 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84411000 | 切纸机 | 4.8 | 8.4 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84412000 | 制造包、袋或信封的机器 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | 11.4 | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84413010 | 纸塑铝复合罐生产设备 | 5.4 | 9.4 | 0 | 2.7 | 0 | 8.1 | 0 | | | | 0 | 12.8 | 6.8 | 0 | 0 | | | | | 0 | 0 | |
| 84413090 | 其他制造箱、盒、桶及类似容器的机器 | 5.4 | 11.4 | 0 | 2.7 | 0 | 8.1 | 0 | | | | 0 | 12.8 | 6.8 | 0 | 0 | | | | | 0 | 0 | |
| 84414000 | 纸浆、纸或纸板制品模制成型机器 | 4.8 | 10.2 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84418010 | 制造纸塑铝软包装的生产设备 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 11.4 | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84418090 | 其他制造纸浆制品、纸制品的机器 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | 11.4 | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84419010 | 切纸机零件 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84419090 | 其他制造纸浆、纸制品的机器零件 | 3.4 | 3.3 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84423010 | 铸字机 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84423021 | 计算机直接制版设备 | 3.6 | 3.6 | 0 | 0 | 0 | 5.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84423029 | 其他制版机器、器具及设备 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84423090 | 其他铸字、制版用机器、器具及设备 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84424000 | 铸字、排字、制版机器的零件 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84425000 | 活字、印刷用版、片及其他部件 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84431100 | 卷取进料式胶印机 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84431200 | 办公室用片取进料式胶印机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84431311 | 平张纸进料式单色胶印机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84431312 | 平张纸进料式双色胶印机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84431313 | 平张纸进料式四色胶印机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84431319 | 平张纸进料式其他胶印机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84431390 | 其他胶印机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84431400 | 卷取进料式凸版印刷机 | 4.8 | | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84431500 | 其他凸版印刷机 | 4.8 | | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84431600 | 苯胺印刷机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84431700 | 照像凹版印刷机 | 7.2 | 14.2 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | 16.2 | 14.4 | 0 | 0 | | | | | 0 | 0 | |
| 84431921 | 圆网印刷机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84431922 | 平网印刷机 | 4 | 8 | 0 | 0 | 0 | 6 | 0 | | | 0 | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84431929 | 其他网式印刷机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84431980 | 其它印刷机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | 0 | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84433110 | 静电感光式多功能机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84433190 | 其他多功能机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84433211 | 针式打印机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84433212 | 激光打印机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84433213 | 喷墨打印机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84433214 | 热敏打印机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84433219 | 其他打印机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84433221 | 可以网络连接的喷墨印刷机 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84433222 | 可以网络连接的静电照相印刷机(激光印刷机) | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84433229 | 可以网络连接的其他数字印刷设备 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84433290 | 其他可与网络连接的传真机或打字机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84433911 | 直接法静电感光复印设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84433912 | 间接法静电感光复印设备 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84433921 | 带有光学系统的感光复印设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84433922 | 接触式感光复印设备 | 8 | 8 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 84433923 | 热敏复印设备 | 8 | 8 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 84433924 | 热升华复印设备 | 8 | 8 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 84433931 | 其他独立的喷墨印刷机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84433932 | 其他独立的静电照相印刷机(激光印刷机) | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6.3 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84433939 | 其他独立的数字印刷设备 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6.3 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84433990 | 其他独立的电传打字机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84439111 | 卷筒料给料机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84439119 | 其他传统印刷机用辅助机器 | 4.8 | 8.4 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84439190 | 传统印刷机用零件及附件 | 2.4 | 4.2 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84439910 | 数字印刷设备用辅助机器 | 4.8 | 8.4 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84439921 | 热敏打印头 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84439929 | 数字印刷设备的其他零件 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84439990 | 其他打印机、复印机、传真机用零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84440010 | 合成纤维长丝纺丝机 | 4 | 4 | 0 | 0 | 0 | | 0 | | | 0 | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | |
| 84440020 | 合成纤维短丝纺丝机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | |
| 84440030 | 人造纤维纺丝机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | |
| 84440040 | 化学纤维变形机 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | |
| 84440050 | 化学纤维切断机 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | |
| 84440090 | 其他化学纤维挤压、拉伸、变形或切割机器 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | |
| 84451111 | 棉纤维清梳联合机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84451112 | 棉纤维自动抓棉机 | 4 | 7 | 0 | 0 | 0 | | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84451113 | 棉纤维梳棉机 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84451119 | 其他棉纤维梳理机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84451120 | 毛纤维梳理机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84451190 | 其他纺织纤维梳理机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84451210 | 棉纺织纤维精梳机 | 4 | 7 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84451220 | 毛纺织纤维精梳机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84451290 | 其他纺织纤维精梳机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84451310 | 拉伸机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84451321 | 棉纺粗纱机 | 4 | 7 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84451322 | 毛纺粗纱机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84451329 | 其他粗纱机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84451900 | 纺织纤维的其他预处理机器 | 4 | | 0 | 2 | 0 | | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84452031 | 转杯纺纱机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84452032 | 喷气纺纱机 | 4 | 7 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84452039 | 其他自由端纺纱机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84452041 | 棉环锭细纱机 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | 9.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84452042 | 毛环锭细纱机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84452049 | 其他环锭细纱机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84452090 | 其他纺纱机 | 4 | 7 | 0 | 0 | 0 | | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84453000 | 并线机或加捻机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84454010 | 自动络筒机 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84454090 | 其他络纱机(包括卷纬机)或摇纱机 | 4 | 7.9 | 0 | 2 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84459010 | 整经机 | 4 | 7 | 0 | 0 | 0 | | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84459020 | 浆纱机 | 4 | 7 | 0 | 0 | 0 | | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84459090 | 其他生产及处理纺织纱线的机器 | 4 | 7.9 | 0 | 0 | 0 | 6 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84461000 | 所织织物宽度≤30cm的织机 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | |
| 84462110 | 所织织物宽度>30cm的梭织动力地毯织机 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84462190 | 所织织物宽度>30cm的其他梭织动力织机 | 4 | 7 | 0 | 2 | 0 | | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84462900 | 所织织物宽度>30cm的梭织非动力织机 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84463020 | 所织织物宽度>30cm的剑杆织机 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | |
| 84463030 | 所织织物宽度>30cm的片梭织机 | 3.2 | 3.2 | 0 | 0 | 0 | | 0 | | | | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | |
| 84463040 | 所织织物宽度>30cm的喷水织机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | |
| 84463050 | 所织织物宽度>30cm的喷气织机 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | |
| 84463090 | 所织织物宽度>30cm的其他无梭织机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | |
| 84471100 | 圆筒直径≤165mm的圆型针织机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84471200 | 圆筒直径>165mm的圆型针织机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84472011 | 特里科经编机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84472012 | 拉舍尔经编机 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84472019 | 其他经编机 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84472020 | 平型纬编机 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | 0 | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84472030 | 缝编机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84479011 | 地毯织机 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | 4.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84479019 | 其他簇绒机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84479020 | 绣花机 | 3.2 | 5.6 | 0 | 0 | 0 | | 0 | | | | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84479090 | 税号84.47其他未列名机器 | 4 | 7 | 0 | 0 | 0 | | 0 | | | | 0 | 5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84481100 | 多臂机或提花机 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84481900 | 税号84.44至84.47所列的其他辅助机器 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84482020 | 喷丝头或喷丝板 | 2.4 | 4.2 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84482090 | 纤维挤压机及其辅助机器的其他零附件 | 2.4 | 4.8 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84483100 | 钢丝针布 | 2.4 | 4.2 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84483200 | 纺织纤维预处理机器的其他零附件 | 2.4 | 4.8 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84483310 | 络筒锭 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84483390 | 其他锭子、锭壳、纺丝环、钢丝圈 | 2.4 | 4.2 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84483910 | 气流杯 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84483920 | 电子清纱器 | 2.4 | 2.4 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84483930 | 空气捻接器 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84483940 | 环锭细纱机紧密纺装置 | 2.4 | 0 | 0 | 0 | 0 | 4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84483990 | 税号84.45所机器的其他零附件 | 2.4 | 4.8 | 0 | 0 | 0 | 4.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84484200 | 织机用筘、综丝及综框 | 2.4 | 4.8 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84484910 | 接、投梭箱 | 2.4 | 2.4 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84484920 | 引纬、送经装置 | 2.4 | 4.2 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84484930 | 梭子 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84484990 | 织机及其辅助机器用其他零附件 | 2.4 | 4.8 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84485120 | 针织机用28号以下的弹簧针、钩针及复合针 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84485190 | 沉降片、其他织针及成圈机件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84485900 | 税号84.47机器用的其他零附件 | 2.4 | 0 | 0 | 0 | 0 | 3.6 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84490010 | 针刺机 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84490020 | 水刺设备 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84490090 | 其他毡呢或无纺织物制造或整理机器;帽模 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84501110 | 干衣量≤10kg的波轮式全自动洗衣机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84501120 | 干衣量≤10kg的滚筒式全自动洗衣机 | 4 | 7.9 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84501190 | 干衣量≤10kg的其他全自动洗衣机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | 8.7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84501200 | 装有离心甩干机的非全自动洗衣机 | 12 | | 0 | 6 | 0 | 20.1 | 0 | | | | 0 | 24.9 | 24.9 | 0 | 0 | | | | | 0 | 0 | |
| 84501900 | 干衣量≤10kg的其他洗衣机 | 12 | | 0 | 6 | 0 | 20.1 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 84502011 | 波轮式洗衣机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84502012 | 滚筒式洗衣机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84502019 | 其他全自动洗衣机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84502090 | 其他干衣量超过10公斤的洗衣机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84509010 | 干衣量≤10kg的洗衣机零件 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84509090 | 干衣量>10kg的洗衣机零件 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | 14.4 | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 84511000 | 干洗机 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | 16 | 16 | 0 | 0 | | | | | 0 | 0 | |
| 84512100 | 干衣量≤10kg的干燥机 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 13.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 84512900 | 干衣量>10kg的干燥机 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84513000 | 熨烫机及挤压机(包括熔压机) | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.2 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84514000 | 洗涤、漂白或染色机器 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | 0 | 0 | 0 | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84515000 | 纺织物卷绕、退绕、折叠、剪切或剪齿边机器 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84518000 | 税号84.51所列其他未列名的机器 | 4.8 | 10.2 | 0 | 2.4 | 0 | | 0 | 0 | | 0 | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84519000 | 税号84.51所列机器的零件 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84521010 | 多功能家用缝纫机 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | 17 | 16.8 | 0 | 0 | | | | | 0 | 0 | |
| 84521091 | 手动式家用型缝纫机 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | 17 | 16.8 | 0 | 0 | | | | | 0 | 0 | |
| 84521099 | 其他家用型缝纫机 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | 17 | 16.8 | 0 | 0 | | | | | 0 | 0 | |
| 84522110 | 非家用自动平缝机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10.7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84522120 | 非家用自动包缝机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | 10.7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84522130 | 非家用自动绷缝机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | 10.7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84522190 | 其他非家用自动缝纫机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | 10.7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84522900 | 其他非家用非自动缝纫机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84523000 | 缝纫机针 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | 12.6 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 84529011 | 家用型缝纫机用旋梭 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | 9.8 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 84529019 | 家用型缝纫机用其他零件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | 9.8 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 84529091 | 其他缝纫机用旋梭 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | 9.8 | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84529092 | 其他缝纫机专用的特制家具、底座和罩盖及其零件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 84529099 | 其他缝纫机用其他零件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | 0 | 0 | 9.8 | 7 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84531000 | 生皮、皮革的处理、鞣制或加工机器 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | |
| 84532000 | 鞋靴制作或修理机器 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | |
| 84538000 | 毛皮及其他皮革的制作或修理机器 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84539000 | 税号84.53所列机器的零件 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84541000 | 金属冶炼及铸造用转炉 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84542010 | 炉外精炼设备 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84542090 | 其他金属冶炼及铸造用锭模及浇包 | 3.4 | 5.8 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84543010 | 冷室压铸机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 11.4 | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84543021 | 方坯连铸机 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | | | 0 | 9.5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84543022 | 板坯连铸机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 11.4 | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84543029 | 其他钢坯连铸机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 11.4 | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84543090 | 其他金属冶炼及铸造用铸造机 | 4.8 | 10.2 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 11.4 | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84549010 | 炉外精炼设备用零件 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84549021 | 结晶器 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84549022 | 振动装置 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84549029 | 其他钢坯连铸机用零件 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84549090 | 其他冶炼等用转炉及铸造机的零件 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84551010 | 热轧管机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84551020 | 冷轧管机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84551030 | 定、减径轧管机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84551090 | 其他金属轧管机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84552110 | 板材热轧机 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 10.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 84552120 | 型钢轧机 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 10.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 84552130 | 线材轧机 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 10.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 84552190 | 其他金属热轧或冷热联合轧机 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 10.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 84552210 | 板材冷轧机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84552290 | 其他金属冷轧机 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84553000 | 金属轧机用轧辊 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84559000 | 金属轧机的其他零件 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84561100 | 用激光处理的各种材料的加工机床 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84561200 | 用其他光或光子束处理各种材料的加工机床 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84562000 | 用超声波处理各种材料的加工机床 | 4 | | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84563010 | 数控的用放电处理各种材料的加工机床 | 3.9 | | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84563090 | 非数控的用放电处理各种材料的加工机床 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84564010 | 等离子切割机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84564090 | 其他用等离子弧处理各种材料的加工机床 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84565000 | 水射流切割机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84569000 | 其他用电化学法、电子束处理各种材料的机床 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84571010 | 立式加工中心 | 3.9 | 7.9 | 0 | 0 | 0 | | 0 | | | | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | |
| 84571020 | 卧式加工中心 | 3.9 | 7.9 | 0 | 0 | 0 | | 0 | | | | 0 | 8.8 | 5 | | 0 | | | | | 0 | 0 | |
| 84571030 | 龙门式加工中心 | 3.9 | 7.9 | 0 | 0 | 0 | 1.9 | 0 | | | | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | |
| 84571091 | 铣车复合加工中心 | 3.9 | 7.9 | 0 | 0 | 0 | | 0 | | | | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | |
| 84571099 | 其他加工中心 | 3.9 | 7.9 | 0 | 0 | 0 | | 0 | | | | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | |
| 84572000 | 加工金属的单工位组合机床 | 3.2 | 6.8 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84573000 | 加工金属的多工位组合机床 | 0 | | 0 | 0 | 0 | | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 84581100 | 切削金属的数控卧式车床 | 3.9 | | 0 | 0 | 0 | 6.5 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84581900 | 切削金属的非数控卧式车床 | 4.8 | 10.2 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84589110 | 立式数控机床 | 0 | | 0 | 0 | 0 | 1 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84589120 | 其他数控机床 | 0 | | 0 | 0 | 0 | 1 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84589900 | 切削金属的其他车床 | 4.8 | 10.2 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84591000 | 切削金属的直线移动式动力头钻床 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84592100 | 切削金属的数控钻床 | 3.9 | | 0 | 0 | 0 | 1.9 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84592900 | 切削金属的其他钻床 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84593100 | 切削金属的数控镗铣机床 | 3.9 | | 0 | 0 | 0 | 5.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84593900 | 切削金属的其他镗铣机床 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84594100 | 切削金属的数控镗床 | 3.9 | | 0 | 0 | 0 | 1.9 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84594900 | 切削金属的其他镗床 | 6 | | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84595100 | 切削金属的升降台式数控铣床 | 3.9 | | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84595900 | 切削金属的其他升降台式铣床 | 6 | | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84596110 | 切削金属的数控龙门铣床 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84596190 | 切削金属的其他数控铣床 | 0 | | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84596910 | 切削金属的非数控龙门铣床 | 4.8 | | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84596990 | 切削金属的其他铣床 | 4.8 | 11.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 11 | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84597000 | 切削金属的其他攻丝机床 | 4.8 | | 0 | 0 | 0 | | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84601210 | 在任一坐标的定位精度至少是0.01毫米的数控平面磨床 | 3.9 | | 0 | 0 | 0 | 1.9 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84601290 | 其他数控平面磨床 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84601910 | 在任一坐标的定位精度至少是0.01毫米(8460.1900)的其他平面磨床 | 6 | | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84601990 | 其他平面磨床 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84602210 | 在任一坐标的定位精度至少是0.01毫米的数控无心磨床 | 3.9 | | 0 | 0 | 0 | 6.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84602290 | 其他数控无心磨床 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84602311 | 在任一坐标的定位精度至少是0.01毫米的曲轴磨床 | 3.9 | | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84602319 | 在任一坐标的定位精度至少是0.01毫米的其他数控外圆磨床 | 3.9 | | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84602390 | 其他数控外圆磨床 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84602411 | 在任一坐标的定位精度至少是0.01毫米的内圆磨床 | 3.9 | | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84602419 | 在任一坐标的定位精度至少是0.01毫米的其他数控磨床 | 3.9 | | 0 | 0 | 0 | 6.5 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84602490 | 其他数控磨床 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84602911 | 其他外圆磨床,在任一坐标的定位精度至少是0.01毫米的 | 6 | | 0 | 3 | 0 | 9 | 0 | 0 | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84602912 | 其他内圆磨床,在任一坐标的定位精度至少是0.01毫米的 | 6 | | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84602913 | 其他轧辊磨床,在任一坐标的定位精度至少是0.01毫米的 | 5.2 | | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 84602919 | 其他磨床,在任一坐标的定位精度至少是0.01毫米的 | 5.2 | | 0 | 0 | 0 | | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 84602990 | 其他磨床 | 5.2 | | 0 | 0 | 0 | | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 84603100 | 数控刃磨(工具或刀具)机床 | 3.9 | | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84603900 | 其他刃磨(工具或刀具)机床 | 6 | | 0 | 3 | 0 | | 0 | 0 | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84604010 | 珩磨机床 | 5.2 | | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 84604020 | 研磨机床 | 5.2 | | 0 | 0 | 0 | 7.8 | 0 | | | 0 | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 84609010 | 砂轮机 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | 0 | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84609020 | 抛光机床 | 6 | 6 | 0 | 3 | 0 | 9 | 0 | | | 0 | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84609090 | 其他磨削等精加工机床 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84612010 | 牛头刨床 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84612020 | 插床 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | 0 | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84613000 | 拉床 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 84614011 | 齿轮磨床 | 3.9 | | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84614019 | 其他数控的切齿机、齿轮磨床或齿轮精加工机床 | 3.9 | | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84614090 | 非数控切齿机、齿轮磨床齿轮精加工机床 | 6 | | 0 | 3 | 0 | | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84615000 | 锯床或切断机 | 4.8 | | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 84619011 | 龙门刨床 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | 0 | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84619019 | 其他刨床 | 6 | 10.5 | 0 | 3 | 0 | 3 | 0 | | | 0 | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84619090 | 税号84.61的未列名机床 | 4.8 | 10.2 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 84621010 | 数控锻造或冲压机床及锻锤 | 3.9 | 7.9 | 0 | 0 | 0 | 5.8 | 0 | | | 0 | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84621090 | 非数控锻造或冲压机床及锻锤 | 4.8 | 9.8 | 0 | 2.4 | 0 | 7.2 | 0 | | | 0 | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84622110 | 数控矫直机 | 3.9 | | 0 | 0 | 0 | 5.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84622190 | 数控的其他弯曲、折迭、矫直或矫平机床 | 3.9 | | 0 | 0 | 0 | 5.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84622910 | 非数控矫直机 | 4 | | 0 | 2 | 0 | 6.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84622990 | 非数控的其他弯曲、折迭、矫直或矫平机床 | 4 | | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84623110 | 数控的板带纵剪机 | 2.8 | | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84623120 | 数控的板带横剪机 | 2.8 | | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84623190 | 数控的其他剪切机床 | 2.8 | | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84623910 | 非数控板带纵剪机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84623920 | 非数控板带横剪机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84623990 | 其他剪切机床 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.5 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84624111 | 自动换模式数控步冲压力机 | 3.9 | | 0 | 0 | 0 | 5.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84624119 | 其他数控冲床 | 3.9 | | 0 | 0 | 0 | 1.9 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84624190 | 其他数控冲孔、开槽机、冲剪两用机 | 3.9 | | 0 | 0 | 0 | 1.9 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84624900 | 非数控冲孔、开槽机、冲剪两用机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84629110 | 金属型材挤压机 | 4 | 9.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.2 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84629190 | 其他液压压力机 | 4 | 9.5 | 0 | 0 | 0 | 6 | 0 | | | | 0 | 9.2 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84629910 | 其他机械压力机 | 4 | 9.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84629990 | 税号84.62的未列名机床 | 4 | 9.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84631011 | 拉拔力为300吨及以下的冷拔管机 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84631019 | 其他冷拔管机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84631020 | 拔丝机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84631090 | 其他金属杆、管、型材及类似品的拉拔机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84632000 | 金属或金属陶瓷的螺纹滚轧机 | 6 | | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84633000 | 金属丝加工机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84639000 | 其他非切削加工机床 | 4 | | 0 | 2 | 0 | 6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84641010 | 圆盘锯 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84641020 | 钢丝锯 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84641090 | 其他加工矿物等材料的锯床 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84642010 | 玻璃研磨或抛光机床 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84642090 | 其他加工矿物等材料的研磨或抛光机床 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84649011 | 切割机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84649012 | 刻花机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84649019 | 玻璃的其他冷加工机床 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84649090 | 其他税号84.64的未列名机床 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84651000 | 不需变换工具即可进行加工的机床 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84652000 | 加工中心 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 84659100 | 加工木材等材料的锯床 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84659200 | 加工木材等材料的刨、铣或切削机器 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84659300 | 加工木材等材料的研磨或抛光机器 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84659400 | 加工木材等材料的弯曲或装配机器 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84659500 | 加工木材等材料的钻孔或凿榫机器 | 4 | 8.5 | 0 | 0 | 0 | 6 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84659600 | 加工木材等材料的剖、切或刮削机器 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84659900 | 加工木材等材料的其他机床 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 84661000 | 工具夹具及自启板牙切头 | 2.8 | 5.6 | 0 | 0 | 0 | 4.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84662000 | 工件夹具 | 2.8 | 4.9 | 0 | 0 | 0 | 4.2 | 0 | | | 0 | 0 | 4.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84663000 | 分度头及其他专用于机床的附件 | 2.8 | 5.6 | 0 | 0 | 0 | 4.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84669100 | 税号84.64所列机器用的零附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84669200 | 税号84.65所列机器用的零附件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84669310 | 刀库及自动换刀装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84669390 | 税号84.56-84.61机器用其他零附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84669400 | 税号84.62-84.63机器用其他零附件 | 2.4 | 0 | 0 | 0 | 0 | 3.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84671100 | 旋转式手提风动工具 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84671900 | 其他手提式风动工具 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84672100 | 电动钻 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84672210 | 电动链锯 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84672290 | 其他电动锯 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84672910 | 电动砂磨工具 | 4 | 7 | 0 | 2 | 0 | 6.7 | 0 | 0 | | | 0 | 8 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84672920 | 电刨 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84672990 | 其他电动工具 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | 8 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84678100 | 手提式液压或其他动力链锯 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84678900 | 其他手提式液压或其他动力工具 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84679110 | 电动链锯用零件 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | 0 | | | 0 | 4.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84679190 | 其他链锯用零件 | 2.4 | 2.4 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84679200 | 风动工具零件 | 2.4 | 2.4 | | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84679910 | 其他手提式电动工具用零件 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | 0 | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84679990 | 其他手提式工具用零件 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84681000 | 手提喷焊器 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84682000 | 其他气体焊或表面回火机器及装置 | 4.8 | 8.4 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84688000 | 其他焊接机器及装置 | 4.8 | | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84689000 | 焊接机器用零件 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84701000 | 电子计算器及袖珍式数据录放机器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84702100 | 装有打印装置的电子计算器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84702900 | 其他电子计算器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84703000 | 其他计算机器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84705010 | 销售点终端出纳机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84705090 | 其他现金出纳机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84709000 | 邮资盖戳机、售票机及类似机器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84713010 | 平板电脑 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84713090 | 其他重量不超过10公斤的便携数字式自动数据处理设备，至少由一个中央处理部件、一个键盘及一个显示器组成自动数据处理设备及其部件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84714110 | 巨、大、中型计算机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84714120 | 小型机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84714140 | 微型机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84714190 | 其他自动数据处理单体机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84714910 | 以系统形式进口的巨、大、中型计算机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84714920 | 以系统形式进口的小型计算机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84714940 | 以系统形式进口的微型机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84714991 | 分散型工业过程控制设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84714999 | 以系统形式报验的其他计算机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84715010 | 巨、大、中型机处理部件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84715020 | 小型机的处理部件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84715040 | 微型机的处理部件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84715090 | 8471.41、8471.49以外设备的其他处理部件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84716040 | 巨、大、中及小型计算机用终端 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84716050 | 扫描仪 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84716060 | 数字化仪 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84716071 | 键盘 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84716072 | 鼠标器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84716090 | 自动处理设备的其他输入或输出部件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84717010 | 硬盘驱动器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84717020 | 软盘驱动器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84717030 | 光盘驱动器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84717090 | 自动数据处理设备的其他存储部件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84718000 | 其他自动数据处理设备的其他部件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84719000 | 未列名的磁性或光学阅读器及其他数据处理设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84721000 | 胶版复印机、油印机 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 84723010 | 邮政信件分拣及封装设备 | 4 | 7 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84723090 | 其他信件分类、折迭、信封装封机等机器 | 5.6 | 9.8 | 0 | 0 | 0 | 2.8 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 84729010 | 自动柜员机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84729021 | 打洞机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84729022 | 订书机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84729029 | 其他装订用机器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84729030 | 碎纸机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84729040 | 地址印写机及地址铭牌压印机 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 84729050 | 文字处理机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84729060 | 打字机,但税目84.43的打印机除外 | 4.8 | | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 84729090 | 其他办公室用机器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84732100 | 税号84.70所列电子计算器的零附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84732900 | 税号84.70所列其他机器的零附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84733010 | 数字式大、中、小型计算机零附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84733090 | 税号84.71所列计算机的其他零附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84734010 | 自动柜员机用出钞器和循环出钞机 | 4.2 | 8.9 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84734020 | 税目8472.9050、8472.9060所列机器的零件、附件 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84734090 | 税号84.72所列其他办公室用机器零附件 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84735000 | 税号84.69-84.72中所列机器零附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84741000 | 固体矿物的分类、筛选、分离或洗涤机器 | 0 | 3.5 | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84742010 | 齿辊式破碎及磨粉机器 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84742020 | 球磨式破碎及磨粉机器 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84742090 | 其他破碎及磨粉机器 | 0 | 3.5 | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84743100 | 混凝土或砂浆混合机器 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84743200 | 矿物与沥青的混合机器 | 2.8 | 4.9 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84743900 | 其他混合或搅拌机器 | 0 | 3.5 | 0 | 0 | 0 | 3.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84748010 | 固体矿物的辊压成型机 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84748020 | 模压成型机 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84748090 | 税号8474所列的其他机器 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84749000 | 税号8474所列机器的零件 | 0 | 3.5 | 0 | 0 | 0 | 3 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84751000 | 白炽灯炮、灯管等的封装机 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84752100 | 制造光导纤维及其预制棒的机器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84752911 | 连续式玻璃热弯炉 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84752912 | 玻璃纤维拉丝机(光纤拉丝机除外) | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84752919 | 其他玻璃热加工设备 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84752990 | 其他玻璃及其制品的制造或热加工机器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84759000 | 税号84.75所列机器的零件 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84762100 | 装有加热或制冷装置的饮料自动销售机 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 84762900 | 其他饮料自动销售机 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84768100 | 装有加热或制冷装置的自动售货机 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 84768900 | 其他自动售货机 | 6 | 10.5 | 0 | 3 | 0 | 3 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 84769000 | 税号8476所列机器的零件 | 4 | 7 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84771010 | 注塑机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84771090 | 其他加工橡胶或塑料的注射机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84772010 | 塑料造粒机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84772090 | 其他加工橡胶或塑料的挤出机 | 0 | 0 | 0 | 0 | 0 | 3.4 | 0 | 0 | | 0 | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84773010 | 挤出吹塑机 | 0 | 3.5 | 0 | 0 | 0 | 1 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84773020 | 注射吹塑机 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84773090 | 其他吹塑机 | 0 | 3.5 | 0 | 0 | 0 | 1 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84774010 | 塑料中空成型机 | 0 | 0 | 0 | 0 | 0 | | 0 | | | 0 | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84774020 | 塑料压延成型机 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | | | 0 | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84774090 | 其他真空模塑及热成型机器 | 0 | 0 | 0 | 0 | 0 | 3.4 | 0 | | | 0 | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84775100 | 用于充气轮胎或内胎模塑或翻新的机器 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84775910 | 三维打印机(3D打印机) | 0 | 4 | 0 | 0 | 0 | 1 | 0 | 0 | | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84775990 | 其他模塑或成型机器 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | 0 | | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84778000 | 其他橡胶或塑料加工机器 | 0 | 0 | 0 | 0 | 0 | 3.4 | 0 | 0 | | 0 | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84779000 | 橡胶、塑料等加工机器的零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84781000 | 其他未列名的烟草加工及制作机器 | | | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | |
| 84789000 | 烟草加工及制作机器用的零件 | | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 84791021 | 沥青混凝土摊铺机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84791022 | 稳定土摊铺机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84791029 | 其他摊铺机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84791090 | 其他公共工程用的机器 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84792000 | 提取加工动物或植物油脂的机器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84793000 | 木碎料板或木纤维板的挤压机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84794000 | 绳或缆的制造机器 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84795010 | 多功能工业机器人 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84795090 | 其他工业机器人 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84796000 | 蒸发式空气冷却器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84797100 | 机场用旅客登机桥 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84797900 | 其他旅客登机(船)桥 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84798110 | 绕线机 | 3.8 | 6.6 | 0 | 0 | 0 | 5.7 | 0 | 0 | | 0 | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84798190 | 其他处理金属的机械 | 3.8 | 6.6 | 0 | 0 | 0 | 5.7 | 0 | 0 | | 0 | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84798200 | 其他混合、研磨、筛选、均化等机器 | 2.8 | 0 | 0 | 0 | 0 | | 0 | | | 0 | 0 | 4.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84798910 | 船舶用舵机及陀螺稳定器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84798920 | 空气增湿器及减湿器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84798940 | 邮政用包裹、印刷品分拣设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84798950 | 放射性废物压实机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84798961 | 自动插件机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84798962 | 自动贴片机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84798969 | 印刷电路电路板的其他加工设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84798992 | 自动化立体仓储设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84798999 | 本章其他税号未列名机器及机械器具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84799010 | 船舶用舵机及陀螺稳定器零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84799020 | 空气增湿器及减湿器零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84799090 | 税号84.79所列机器的其他零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84801000 | 金属铸造用型箱 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84802000 | 型模底板 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84803000 | 阳模 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84804110 | 压铸模 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | | 0 | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84804120 | 粉末冶金用压模 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | | 0 | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84804190 | 其他金属、硬质合金用注模或压模 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | | 0 | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84804900 | 金属、硬质合金用其他型模 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84805000 | 玻璃用型模 | 3.4 | 6.7 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84806000 | 矿物材料用型模 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84807110 | 硫化轮胎用囊式型模 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84807190 | 其他塑料或橡胶用注模或压模 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84807900 | 塑料或橡胶用其他型模 | 0 | 0 | | 0 | 0 | 1 | 0 | 0 | | 0 | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84811000 | 减压阀 | 0 | 4 | 0 | 0 | 0 | 3 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84812010 | 油压传动阀 | 0 | 4 | 0 | 0 | 0 | 3 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84812020 | 气压传动阀 | 0 | 4 | 0 | 0 | 0 | 3 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84813000 | 止回阀 | 0 | 4 | 0 | 0 | 0 | 3 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84814000 | 安全阀或溢流阀 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84818021 | 电磁换向阀 | 2.8 | 5.6 | 0 | 0 | 0 | 4.2 | 0 | 0 | | 0 | 0 | 4.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84818029 | 其他换向阀 | 2.8 | 5.6 | 0 | 0 | 0 | 4.2 | 0 | 0 | | 0 | 0 | 4.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84818031 | 电子膨胀阀 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | 0 | | 0 | 0 | 4.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84818039 | 其他流量阀 | 2.8 | 5.6 | 0 | 0 | 0 | 4.2 | 0 | 0 | | 0 | 0 | 4.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84818040 | 其他阀门 | 2.8 | 0 | 0 | 0 | 0 | 4.2 | 0 | 0 | | 0 | 0 | 4.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84818090 | 未列名龙头、旋塞及类似装置 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84819010 | 阀门用零件 | 3.2 | 0 | 0 | 0 | 0 | 4.8 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84819090 | 龙头、旋塞及类似装置的零件 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84821010 | 调心球轴承 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 7.6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84821020 | 深沟球轴承 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 7.6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84821030 | 角接触轴承 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 7.6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84821040 | 推力球轴承 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 7.6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84821090 | 其他滚珠轴承 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | 7.6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84822000 | 锥形滚子轴承 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84823000 | 鼓形滚子轴承 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84824000 | 滚针轴承 | 3.2 | 3.2 | | 0 | 0 | 1.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84825000 | 其他圆柱形滚子轴承 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84828000 | 其他滚动轴承及球、柱混合轴承 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84829100 | 滚珠、滚针及滚柱 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84829900 | 滚动轴承的其他零件 | 2.4 | 0 | 0 | 0 | 0 | 3.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84831011 | 船舶用柴油机曲轴 | 2.4 | 4.7 | 0 | 0 | 0 | 1.2 | 0 | 0 | 0 | | 0 | 5.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84831019 | 其他船舶用传动轴 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | 0 | 0 | | 0 | 5.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84831090 | 其他传动轴及曲柄 | 2.4 | 4.8 | 0 | 0 | 0 | 3.6 | 0 | 0 | 0 | | 0 | 5.4 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84832000 | 装有滚珠或滚子轴承的轴承座 | 2.4 | 2.4 | 0 | 0 | 0 | 3.6 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84833000 | 未装滚珠或滚子轴承的轴承座 | 2.4 | 2.4 | 0 | 0 | 0 | 3.6 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84834010 | 滚子螺杆传动装置 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | 0 | 0 | 0 | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84834020 | 行星齿轮减速器 | 3.2 | 6.3 | 0 | 0 | 0 | 4.8 | 0 | 0 | 0 | | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84834090 | 其他齿轮及齿轮传动装置 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | 0 | 0 | 0 | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84835000 | 飞轮、滑轮及滑轮组 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84836000 | 离合器及联轴器(包括万向节) | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84839000 | 单独报验的带齿的轮及其他传动元件;零件 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | 0 | 0 | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84841000 | 金属片密封垫或类似接合衬垫 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84842000 | 机械密封件 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84849000 | 其他材料制密封垫及类似接合衬垫 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84861010 | 利用温度变化处理单晶硅的机器及装置 | | | | | | | | | | | | | | | | 0 | | | | 0 | 0 | 0 |
| 84861020 | 制作单晶硅或晶圆的研磨设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84861030 | 制作单晶硅或晶圆的切割设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84861040 | 制作单晶硅或晶圆的化学机械抛光设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84861090 | 制作单晶硅或晶圆的其他设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84862010 | 制造半导体器件或集成电路用的热处理设备 | | | | | | | | | | | | | | | | 0 | | | | 0 | 0 | 0 |
| 84862021 | 制造半导体器件或集成电路用的化学气相沉积装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84862022 | 制造半导体器件或集成电路用的物理气相沉积装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84862029 | 制造半导体器件或集成电路用的其他薄膜沉积设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84862031 | 制造半导体器件或集成电路用的分步重复光刻机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84862039 | 制造半导体器件或集成电路用的其他光刻设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84862041 | 制造半导体器件或集成电路用的等离子体干法刻蚀机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84862049 | 制造半导体器件或集成电路用的其他刻蚀及剥离设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84862050 | 制造半导体器件或集成电路用的离子注入机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84862090 | 制造半导体器件或集成电路用的其他机器及装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84863010 | 制造平板显示器用的热处理设备 | | | | | | | | | | | | | | | | 0 | | | | 0 | 0 | 0 |
| 84863021 | 制造平板显示器用的化学气相沉积装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84863022 | 制造平板显示器用的物理气相沉积装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84863029 | 制造平板显示器用的其他薄膜沉积设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84863031 | 制造平板显示器用的分步重复光刻机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84863039 | 制造平板显示器用的其他光刻设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84863041 | 制造平板显示器用的超声波清洗装置 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 84863049 | 制造平板显示器用的其他湿法蚀刻、显影、剥离、清洗装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84863090 | 制造平板显示器用的其他机器及装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84864010 | 专用于制作和修复掩膜版的装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84864021 | 专用于装配与封装半导体器件或集成电路的塑封机 | 0 | 4.7 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.8 | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 84864022 | 专用于装配与封装半导体器件或集成电路的引线键合设备 | 3.2 | | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | 6.3 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84864029 | 专用于装配与封装半导体器件或集成电路的机器及装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84864031 | 集成电路工厂专用的自动搬运机器人 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84864039 | 其他集成电路或液晶显示屏工厂专用升降、装卸、搬运装置 | 0 | 4.1 | 0 | 0 | 0 | 1 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84869010 | 升降、搬运、装卸机器用零件及附件(自动搬运设备用除外) | 0 | 2 | 0 | 0 | 0 | 1 | 0 | | | | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 84869020 | 引线键合装置用零件及附件 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.3 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84869091 | 带背板的溅射靶材组件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84869099 | 其他半导体器件、集成电路、液晶显示器生产专用设备的零件及附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 84871000 | 船用推进器及桨叶 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 84879000 | 本章其他税号未列名机器零件 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85011010 | 输出功率≤37.5W 玩具电动机 | 9.8 | 20.8 | 0 | 4.9 | 0 | 14.7 | 0 | 0 | | 0 | 0 | 23.3 | 23.3 | 0 | 0 | | | | | 0 | 0 | |
| 85011091 | 机座 20mm≤直径<39mm 微电机 | 3.6 | 7.2 | 0 | 0 | 0 | 5.4 | 0 | 0 | | | 0 | 8.6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85011099 | 其他输出功率≤37.5W 微电机 | 3.6 | 7.2 | 0 | 0 | 0 | 5.4 | 0 | 0 | | 0 | 0 | 8.6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85012000 | 输出功率>37.5W 交直流两用电动机 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85013100 | 输出功率≤750 瓦直流电动机、发电机 | 4.8 | 9.4 | 0 | 0 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | 11 | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85013200 | 750W<输出功率≤75KW 直流电动机、发电机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85013300 | 75KW<输出功率≤375KW 直流电动机、发电机 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85013400 | 输出功率>375KW 直流电动机、发电机 | 4.8 | 10.2 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85014000 | 单相交流电动机 | 4.8 | 9.6 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85015100 | 输出功率≤750W 多相交流电动机 | 0 | | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85015200 | 输出功率>750W≤75KW 多相交流电动机 | 4 | 8.5 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85015300 | 输出功率>75KW 多相交流电动机 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 11.4 | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85016100 | 输出功率≤75KVA 交流发电机 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85016200 | 75KVA<输出功率≤375KVA 交流发电机 | 4.8 | 10.2 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85016300 | 375KVA<输出功率≤750KVA 交流发电机 | 4.8 | 10.2 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85016410 | 750KVA<输出功率<350MVA 交流发电机 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85016420 | 350KVA≤输出功率<665MVA 交流发电机 | 2.3 | 2.3 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85016430 | 输出功率≥665MVA 交流发电机 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85021100 | 输出功率≤75KVA 柴油发电机组 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85021200 | 75KVA<输出功率≤375KVA 柴油发电机组 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85021310 | 375KVA<输出功率≤2MVA 柴油发电机组 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85021320 | 输出功率>2MVA 柴油发电机组 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85022000 | 装有点燃式活塞发动机的发电机组 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85023100 | 风力驱动的发电机组 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85023900 | 其他发电机组 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85024000 | 旋转式变流机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85030010 | 玩具用电动机微电机零件 | 4.8 | 9.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | 0 | 0 | 11.4 | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85030020 | 输出功率>350MVA 交流发电机零件 | 0 | 0 | 0 | 0 | 0 | 1.8 | 0 | 0 | | | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85030030 | 风力驱动发电机组的零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85030090 | 其他电动机、发电机(组)零件 | 3.2 | 3.2 | | 0 | 0 | 4.8 | 0 | 0 | | 0 | 0 | 7.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85041010 | 电子镇流器 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85041090 | 其他放电灯或放电管用镇流器 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85042100 | 额定容量≤650KVA 的液体介质变压器 | 4.2 | 7.3 | 0 | 2.1 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85042200 | 650KVA<额定容量≤10MVA 的液体介质变压器 | 5 | 8.8 | 0 | 2.5 | 0 | 7.6 | 0 | | | | 0 | | 6.3 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85042311 | 10MVA<额定容量≤220MVA 的液体变压器 | 4 | 8 | 0 | 0 | 0 | | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 85042312 | 200MVA≤额定容量<330MVA 的液体变压器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85042313 | 330MVA≤额定容量<400MVA 的液体变压器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85042321 | 400MVA≤液体变压器额定容量<500MVA | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85042329 | 其他额定容量≥500MVA 的液体变压器 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85043110 | 额定容量≤1KVA 的互感器 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | | 0 | 0 | 0 | 4.3 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85043190 | 额定容量≤1KVA 的其他变压器 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 4.3 | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85043210 | 1KVA<额定容量≤16KVA 的互感器 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85043290 | 1KVA<额定容量≤16KVA 的其他变压器 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85043310 | 额定容量超过 16 千伏安,但不超过 500 千伏安的互感器 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85043390 | 其他额定容量超过 16 千伏安,但不超过 500 千伏安的变压器、静止式变流器(例如整流器)及电感器 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85043410 | 额定容量超过 500 千伏的安互感器 | 5.6 | 11.2 | 0 | 0 | 0 | 2.8 | 0 | | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 85043490 | 其他额定容量超过 500 千伏安的变压器、静止式变流器(例如整流器)及电感器 | 5.6 | 11.2 | 0 | 0 | 0 | 2.8 | 0 | | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 85044013 | 税号 84.71 所列机器用的稳压电源 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85044014 | 功率<1KW 高精度直流稳压电源 | 2.8 | 5.6 | 0 | 0 | 0 | 4.2 | 0 | | | | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85044015 | 功率<10KW 高精度交流稳压电源 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85044019 | 其他稳压电源 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85044020 | 不间断供电电源(UPS) | 4 | 8 | 0 | 0 | 0 | | 0 | 0 | | | 0 | 7.1 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85044030 | 逆变器 | 4 | 8 | 0 | 2 | 0 | 6 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85044091 | 具有变流功能的半导体模块 | 4 | 4 | 0 | 2 | 0 | 6 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85044099 | 其他未列名静止式变流器 | 4 | 8 | 0 | 2 | 0 | 6 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85045000 | 其他电感器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85049011 | 额定容量>400KVA 液体介质变压器零件 | 0 | 4 | 0 | 0 | 0 | 3 | 0 | 0 | | | 0 | 3.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85049019 | 其他变压器零件 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | 0 | | 0 | 0 | 4.5 | 3.76875 | | 0 | | | | | 0 | 0 | 0 |
| 85049020 | 稳压电源及不间断供电电源零件 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | 0 | 0 | 0 | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85049090 | 其他静止式变流器及电感器零件 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | 0 | 0 | 0 | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85051110 | 稀土的永磁铁及磁化后准备制永磁铁的物品 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85051190 | 其他金属的永磁体及磁化后准备制永磁体的物品 | 2.8 | 0 | 0 | 0 | 0 | 1.4 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85051900 | 非金属永磁体 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | 0 | | | 0 | 6.7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85052000 | 电磁联轴节、离合器及制动器 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85059010 | 电磁起重吸盘 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85059090 | 电磁夹具等及税号 85.02 的零件 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | 7.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85061011 | 扣式碱性锌锰电池 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85061012 | 圆柱型碱性锌锰电池 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85061019 | 其他碱性锌锰电池 | 8 | | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85061090 | 二氧化锰的原电池及原电池组 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85063000 | 氧化汞的原电池及原电池组 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 85064000 | 氧化银的原电池及原电池组 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 85065000 | 锂的原电池及原电池组 | 5.6 | | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 85066000 | 锌空气的原电池及原电池组 | 5.6 | 9.8 | 0 | 0 | 0 | | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 85068000 | 其他原电池及原电池组 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85069010 | 二氧化锰原电池或原电池组的零件 | 5.6 | | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 85069090 | 其他原电池组或原电池组的零件 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85071000 | 起动活塞式发动机用铅酸蓄电池 | 4 | 8.5 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | 6.9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85072000 | 其他铅酸蓄电池 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | 6.9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85073000 | 镍镉蓄电池 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 8 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85074000 | 镍铁蓄电池 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 9.6 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85075000 | 镍氢蓄电池 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | 9.6 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85076000 | 锂离子蓄电池 | 4.8 | 10.5 | 0 | 0 | 0 | 7.2 | 0 | 0 | | 0 | 0 | 9.6 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85078030 | 全钒液流电池 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85078090 | 其他蓄电池 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85079010 | 铅酸蓄电池零件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | 5 | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 85079090 | 其他蓄电池零件 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | 4 | 0 | 0 | 0 |
| 85081100 | 功率不超过1500瓦,且带有容积不超过20升的电动真空吸尘器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 8.2 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85081900 | 其他电动真空吸尘器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85086000 | 其他真空吸尘器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85087010 | 税号8508.1100所列电动真空吸尘器用零件 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 85087090 | 其他真空吸尘器用零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85094010 | 水果或蔬菜榨汁机 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85094090 | 食品研磨机及搅拌器或果、菜榨汁器 | 4 | 7 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85098010 | 地板打蜡机 | 12 | | 0 | 6 | 0 | 20.1 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85098020 | 厨房废物处理器 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85098090 | 其他家用电动器具 | 12 | | 0 | 6 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85099000 | 家用电动器具的零件 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 85101000 | 电动剃须刀 | 12 | | | 6 | 0 | 20.1 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85102000 | 电动毛发推剪 | 12 | | 0 | 6 | 0 | 20.1 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85103000 | 电动脱毛器 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85109000 | 税号85.10所列货品的零件 | 9.8 | 20.8 | 0 | 4.9 | 0 | 14.7 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85111000 | 火花塞 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85112010 | 车、船、飞机等用点火磁电机、永磁直流发电机、磁飞轮 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85112090 | 其他点火磁电机、磁飞轮 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85113010 | 分电器及点火线圈 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85113090 | 其他用途用分电器、点火线圈 | 3.4 | 6.7 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85114010 | 机车等用起动电机及两用起动发电机 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85114091 | 输出功率≥132.39千瓦启动电机 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85114099 | 其他用途的启动电机 | 3.4 | 6.7 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85115010 | 其他机车、航空器、船舶用发电机 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85115090 | 其他附属于内燃发动机的发电机 | 3.4 | | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85118000 | 发动机用电点火、起动的其他装置 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85119010 | 机车、船、航空器用电点火、起动装置零件 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85119090 | 其他用电点火、电起动装置的零件 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85121000 | 自行车用照明或视觉信号装置 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85122010 | 机动车辆用照明装置 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | | | | | 0 | | | | | 0 | 0 | 0 |
| 85122090 | 其他机动车用照明或视觉信号装置 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | | | | | 0 | | | | | 0 | 0 | 0 |
| 85123011 | 机动车辆用喇叭、蜂鸣器 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | | 8.5 | 8.5 | | 0 | | | | | 0 | 0 | 0 |
| 85123012 | 防盗报警器 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85123019 | 其他机动车辆用音响信号装置 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | | 8.5 | 8.5 | | 0 | | | | | 0 | 0 | 0 |
| 85123090 | 其他车辆用音响信号装置 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | | 8.5 | 8.5 | | 0 | | | | | 0 | 0 | 0 |
| 85124000 | 车辆风档刮水器、除霜器及去雾器 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | | | | | 0 | | | | | 0 | 0 | 0 |
| 85129000 | 税号85.12所列装置的零件 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85131010 | 手电筒 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | 13.2 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85131090 | 其他自供能源手提式电灯 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | 0 | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 85139010 | 手电筒零件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85139090 | 其他自供能源手提式电灯零件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 85141010 | 可控气氛热处理炉 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85141090 | 工业、实验室用其他电阻加热炉及烘箱 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85142000 | 工业、实验室用通过感应或介质损耗工作的炉及烘箱 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85143000 | 工业、实验室用其他电炉及电烘箱 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85144000 | 其他通过感应或介质损耗工作的的加热设备 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85149010 | 炼钢电炉用零件 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85149090 | 工业用电阻加热炉及烘箱等零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85151100 | 钎焊机器及装置用烙铁及焊枪 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85151900 | 其他钎焊机器及装置 | 4 | | 0 | 0 | 0 | 7.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85152120 | 电阻焊接机器人 | 4 | 8.5 | 0 | 0 | 0 | | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85152191 | 直缝焊管机 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85152199 | 其他全自动或半自动电阻焊接机器及装置 | 4 | 8.5 | 0 | 0 | 0 | | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85152900 | 其他电阻焊接机器及装置 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85153120 | 电弧(包括等离子弧)焊接机器人 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | | | | | 0 | | | | | 0 | 0 | 0 |
| 85153191 | 螺旋焊管机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 85153199 | 其他全自动或半自动的电弧(包括等离子弧)焊接机器及装 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | | | | | 0 | | | | | 0 | 0 | 0 |
| 85153900 | 其他电弧焊接机器及装置 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85158010 | 激光焊接机器人 | 3.2 | 3.2 | 0 | 0 | 0 | 5.9 | 0 | 0 | | 0 | 0 | 7.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85158090 | 其他机器及装置 | 3.2 | 3.2 | 0 | 0 | 0 | 5.9 | 0 | 0 | | 0 | 0 | 7.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85159000 | 电气等焊接机器及装置零件 | 2.4 | 2.4 | 0 | 0 | 0 | 3.6 | 0 | 0 | | | 0 | 5.7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85161010 | 储存式电热水器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85161020 | 即热式电热水器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85161090 | 其他电热的快速热水器、浸入式液体加热器 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85162100 | 电气储存式散热器 | 14 | | 0 | 7 | 0 | 23.4 | 0 | | 0 | 0 | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85162910 | 电气土壤加热器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85162920 | 辐射式空间加热器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85162931 | 风扇式对流式空间加热器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85162932 | 充液式对流式空间加热器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85162939 | 其他对流式空间加热器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85162990 | 电气空间加热器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85163100 | 电吹风机 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85163200 | 其他电热理发器具 | 14 | 29.7 | 0 | 7 | 0 | 23.4 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85163300 | 电热干手器 | 14 | | 0 | 7 | 0 | 23.4 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85164000 | 电熨斗 | 14 | | 0 | 7 | 0 | 21 | 0 | | 0 | 0 | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85165000 | 微波炉 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 13.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 85166010 | 电磁炉 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85166030 | 电饭锅 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | 0 | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85166040 | 电炒锅 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85166050 | 电烤箱 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | 0 | 0 | | 12 | | 0 | | | | | 0 | 0 | |
| 85166090 | 其他电热炉 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85167110 | 滴液式咖啡机 | 12.8 | | | 6.4 | 0 | 6.4 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85167120 | 蒸馏渗滤式咖啡机 | 12.8 | | | 6.4 | 0 | 6.4 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85167130 | 泵压式咖啡机 | 12.8 | | 0 | 6.4 | 0 | 6.4 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85167190 | 其他电热咖啡机或茶壶 | 12.8 | | 0 | 6.4 | 0 | 6.4 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85167210 | 家用自动面包机 | 12.8 | | | 6.4 | 0 | 21.4 | 0 | | 0 | 0 | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85167220 | 片式烤面包机(多士炉) | 12.8 | | | 6.4 | 0 | 21.4 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85167290 | 电热烤面包器 | 12.8 | | | 6.4 | 0 | 21.4 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85167910 | 电热饮水机 | 12.8 | | | 6.4 | 0 | 19.2 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85167990 | 其他电热器具 | 12.8 | | | 6.4 | 0 | | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85168000 | 加热电阻器 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85169010 | 土壤加热器及加热电阻器零件 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85169090 | 税号85.16所列货品的其他零件 | 4.8 | 8.4 | 0 | 0 | 0 | 2.4 | 0 | 0 | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85171100 | 无绳电话机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85171210 | 手持(包括车载)式无线电话机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85171220 | 对讲机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85171290 | 用于蜂窝网络或无线网络的其他电话机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85171800 | 其他电话机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176110 | 移动通信基站 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176190 | 其他通信基站 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176211 | 数字式局用电话交换机;长途电话交换机;电报交换机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176212 | 数字式移动通信交换机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176219 | 数字式其他电话交换机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176221 | 光端机及脉冲编码调制设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176222 | 波分复用光传输设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176229 | 其他光通讯设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176231 | 通信网络时钟同步设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176232 | 以太网络交换机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176233 | IP电话信号交换机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176234 | 调制解调器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176235 | 集线器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176236 | 路由器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176237 | 有线网络接口卡 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176239 | 其他有线数字通信设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176292 | 无线网络接口卡 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176293 | 无线接入固定台 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176294 | 无线耳机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176299 | 其他接收、转换并且发送或再生声音、图像或数据用的设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85176910 | 其他无线设备 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 85176990 | 其他有线设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85177010 | 数字式程控电话或电报交换机零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85177020 | 光端机、脉冲编码调制设备的零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85177030 | 手持式无线电话机用(天线除外) | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85177040 | 对讲机用(天线除外) | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 5.6 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85177060 | 光通信设备的激光收发模块 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85177070 | 税号8517所列设备用天线及其零件 | 0 | 0.8 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85177090 | 发送或接收声音、图像或数据的设备用其他零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85181000 | 传声器(麦克风)及其座架 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85182100 | 单喇叭音箱 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85182200 | 多喇叭音箱 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85182900 | 其他扬声器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85183000 | 其他耳机、耳塞机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85184000 | 音频扩大器 | 4.8 | 8.4 | 0 | 2.4 | 0 | 2.4 | 0 | 0 | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85185000 | 电气扩音机组 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85189000 | 税号85.18所列货品的零件 | 4.2 | 9.2 | 0 | 0 | 0 | 6.3 | 0 | 0 | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85192000 | 用硬币、钞票、银行卡、代币使其工作的声音录放设备 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 16.4 | 16.4 | 0 | 0 | | | | | 0 | 0 | |
| 85193000 | 转盘(唱机唱盘) | 12 | | 0 | 6 | 0 | 20.1 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85195000 | 电话应答机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85198111 | 不带录音功能的盒式磁带型声音重放装置,编辑节目用放声机除外 | 6.8 | 11.9 | 0 | 3.4 | 0 | 10.2 | 0 | | | | 0 | | 13.6 | 0 | 0 | | | | | 0 | 0 | |
| 85198112 | 装有声音重放装置的盒式磁带型录音机 | 12 | 25.5 | 0 | 6 | 0 | 20.1 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85198119 | 其他使用磁性媒体的声音录放机 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 12.3 | 16.4 | 0 | 0 | | | | | 0 | 0 | |
| 85198121 | 不带录音功能的激光唱机 | 12 | 25.5 | 0 | 6 | 0 | 20.1 | 0 | | | | 0 | 19.5 | 19.5 | 0 | 0 | | | | | 0 | 0 | |
| 85198129 | 使用光学媒体的其他声音录放装置 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 12.3 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85198131 | 闪速存储器型声音录放机 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85198139 | 使用半导体媒体的其他声音录放装置 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 12.3 | 16.4 | 0 | 0 | | | | | 0 | 0 | |
| 85198910 | 不带录制装置的其他唱机,不论是否带有扬声器 | 12 | 25.5 | 0 | 6 | 0 | 20.1 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85198990 | 其他声音录制或重放设备 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 12.3 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85211011 | 广播级录像机 | 12 | ① | 0 | 6 | 0 | 20.1 | 0 | | | | 0 | ② | ⑥ | 0 | 0 | | | | | 0 | 0 | |
| 85211019 | 其他磁带录像机 | 12 | ① | 0 | 6 | 0 | 20.1 | 0 | | | | 0 | 18.3 | ③ | 0 | 0 | | | | | 0 | 0 | |
| 85211020 | 磁带放像机 | 12 | ① | 0 | 6 | 0 | 20.1 | 0 | | | | 0 | ④ | ⑤ | 0 | 0 | | | | | 0 | 0 | |
| 85219011 | 视频高密光盘机VCD | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85219012 | 数字化视频光盘机DVD | 8 | 17 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85219019 | 其他激光视盘放像机 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85219090 | 其他视频信号录制或重放设备 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | 12 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85221000 | 拾音头 | 14 | | 0 | 7 | 0 | 23.4 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85229010 | 转盘或唱机用零附件 | 10 | 20 | 0 | 5 | 0 | 16.8 | 0 | 0 | | | 0 | 20 | 17.52 | 0 | 0 | | | | | 0 | 0 | |
| 85229021 | 录音机走带机构(机芯) | 10 | 20 | 0 | 5 | 0 | 16.8 | 0 | 0 | | | 0 | 19.7 | 19.71 | 0 | 0 | | | | | 0 | 0 | |
| 85229022 | 磁头 | 10 | 19.7 | 0 | 5 | 0 | 16.8 | 0 | 0 | | | 0 | 19.7 | 19.71 | 0 | 0 | | | | | 0 | 0 | |
| 85229023 | 磁头零件 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | 15.8 | 15.75 | 0 | 0 | | | | | 0 | 0 | |
| 85229029 | 盒式磁带录音机或放声机其他零件 | 12 | 23.7 | 0 | 6 | 0 | 20.1 | 0 | 0 | | | 0 | 23.6 | 23.58 | 0 | 0 | | | | | 0 | 0 | |
| 85229031 | 激光视盘机的机芯 | 12 | 23.7 | 0 | 6 | 0 | 20.1 | 0 | 0 | | | 0 | 21 | 18.41 | 0 | 0 | | | | | 0 | 0 | |
| 85229039 | 其他视频信号录放设备的零件附件 | 12 | 23.7 | 0 | 6 | 0 | | 0 | 0 | | | 0 | 21 | 18.41 | 0 | 0 | | | | | 0 | 0 | |
| 85229091 | 车载音频转播器或发射器 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | 16 | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85229099 | 声音录制或重放设备用其他零件 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | 16 | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85232110 | 未录制的磁条卡 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 85232120 | 已录制的磁条卡 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85232911 | 未录制磁盘 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85232919 | 已录制磁盘 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85232921 | 宽度≤4mm的未录制磁带 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85232922 | 宽度>4mm且≤6.5mm的未录制磁带 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85232923 | 宽度>6.5mm的未录制磁带 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85232928 | 用于重放声音或图像信息的磁带 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85232929 | 已录制其他信息的磁带 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85232990 | 其他磁性媒体 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85234100 | 未录制的光学媒体 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85234910 | 仅用于重放声音信息的光学媒体 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 85234920 | 用于重放声音、图像以外信息的，税号84.71所列机器用的光学媒体 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85234990 | 其他已录制的光学媒体 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85235110 | 未录制信息的闪速存储器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85235120 | 已录制信息的闪速存储器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85235210 | 未录制内容的“智能卡” | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85235290 | 已录制内容的“智能卡” | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85235910 | 未录制信息的其他半导体媒体 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85235920 | 已录制信息的其他半导体媒体 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85238011 | 已录制的唱片 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85238019 | 未录制的唱片 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85238021 | 税号84.71所列机器用未录制内容的其他媒体 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85238029 | 税号84.71所列机器用已录制内容的其他媒体 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85238091 | 其他未录制内容的媒体 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85238099 | 其他已录制内容的媒体 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85255000 | 广播电视发送设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85256010 | 卫星地面站设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85256090 | 其他装有接收装置的广播电视发送设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85258011 | 特种用途电视摄像机 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | 7.5 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85258012 | 非特种用途的广播级电视摄像机 | 14 | | 0 | 7 | 0 | 25.7 | 0 | | | | 0 | 24.8 | ⑧ | 0 | 0 | | | | | 0 | 0 | |
| 85258013 | 非特种用途的其他电视摄像机 | 14 | ⑦ | 0 | 7 | 0 | 26.6 | 0 | 0 | 0 | 0 | 0 | 24.8 | ⑧ | 0 | 0 | | | | | 0 | 0 | |
| 85258021 | 特种用途的数字照相机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85258022 | 非特种用途的单反数字照相机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85258025 | 非特种用途的，其他可换镜头的数字照相机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85258029 | 非特种用途的其他数字照相机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85258031 | 特种用途的视频摄录一体机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85258032 | 非特种用途的广播级视频摄录一体机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85258033 | 非特种用途的家用视频摄录一体机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85258039 | 非特种用途的其他视频摄录一体机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85261010 | 导航用雷达设备 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 85261090 | 其他雷达设备 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 85269110 | 机动车辆用 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 85269190 | 其他无线电导航设备 | 0 | 1.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 85269200 | 无线电遥控设备 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 85271200 | 不需外接电源袖珍盒式磁带收放机 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85271300 | 不需外接电源收录(放)音组合机 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85271900 | 不需外接电源无线电收音机 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85272100 | 需外接电源汽车收录(放)音组合机 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85272900 | 需外接电源汽车用无线电收音机 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85279100 | 其他收录(放)音组合机 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85279200 | 带时钟的收音机 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85279900 | 其他收音机 | 10.8 | 22.9 | 0 | 5.4 | 0 | 18.1 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85284200 | 可直接连接且设计用于税目84.71的自动数据处理设备的阴极射线管监视器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85284910 | 其他彩色阴极射线管监视器 | 12 | 25.5 | 0 | 6 | 0 | 18 | 0 | | 0 | | 0 | 19.5 | 19.5 | 0 | 0 | | | | | 0 | 0 | |
| 85284990 | 单色的阴极射线管监视器 | 7.6 | 13.3 | 0 | 3.8 | 0 | 11.4 | 0 | | 0 | | 0 | 11.4 | 11.36 | 0 | 0 | | | | | 0 | 0 | |
| 85285211 | 专用于或主要用于税目84.71的自动数据处理系统的液晶监视器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85285212 | 其他彩色液晶监视器，可直接连接且设计用于税目84.71的自动数据处理设备的 | 12 | 23.7 | 0 | 6 | | | 0 | 0 | 0 | | 0 | 26 | 26 | 0 | 0 | | | | | 0 | 0 | |
| 85285219 | 其他单色液晶监视器，可直接连接且设计用于税目84.71的自动数据处理设备的 | 7.6 | | 0 | 3.8 | 0 | 11.4 | 0 | 0 | 0 | | 0 | 15.2 | 15.2 | 0 | 0 | | | | | 0 | 0 | |
| 85285291 | 其他监视器，专用于或主要用于税目84.71的自动数据处理系统的 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85285292 | 其他彩色监视器 | 12 | 23.7 | 0 | 6 | | | 0 | 0 | 0 | | 0 | 26 | 26 | 0 | 0 | | | | | 0 | 0 | |
| 85285299 | 其他单色监视器 | 7.6 | | 0 | 3.8 | 0 | 11.4 | 0 | 0 | 0 | | 0 | 15.2 | 15.2 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 85285910 | 其他彩色监视器 | 12 | 23.7 | 0 | 6 | | | 0 | 0 | 0 | | 0 | 26 | 26 | 0 | 0 | | | | | 0 | 0 | |
| 85285990 | 单色的其他监视器 | 7.6 | | 0 | 3.8 | 0 | 11.4 | 0 | 0 | 0 | | 0 | 15.2 | 15.2 | 0 | 0 | | | | | 0 | 0 | |
| 85286210 | 专用于或主要用于税目84.71的自动数据处理系统的投影机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85286220 | 其他投影机,彩色的 | 12 | 23.7 | 0 | 6 | 0 | | 0 | 0 | 0 | | 0 | 25.5 | 25.5 | 0 | 0 | | | | | 0 | 0 | |
| 85286290 | 其他投影机,单色的 | 6 | | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85286910 | 其他彩色投影机 | 12 | 23.7 | 0 | 6 | 0 | | 0 | 0 | 0 | | 0 | 25.5 | 25.5 | 0 | 0 | | | | | 0 | 0 | |
| 85286990 | 单色的其他投影机 | 6 | | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85287110 | 不带显示屏的彩色卫星电视接收机 | 12 | | 0 | | 0 | | 0 | | | | | 24 | 20 | | 0 | | | | | 0 | | |
| 85287180 | 不带显示屏的其他彩色电视接收机 | 12 | | 0 | | 0 | | 0 | | | | 0 | 21 | 17.5 | 0 | 0 | | | | | 0 | | |
| 85287190 | 单色的不带视频显示器的电视接收机 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85287211 | 其他彩色模拟电视接收机,带阴极射线显像管的 | 12 | | 0 | | 0 | 20.1 | 0 | | | | | 21 | 21 | | 0 | | | | | 0 | | |
| 85287212 | 其他彩色数字电视接收机,带阴极射线显像管的 | 24 | | 0 | | 0 | 20.1 | 0 | | | | | 21 | 21 | | 0 | | | | | 0 | | |
| 85287219 | 其他彩色电视接收机,带阴极射线显像管的 | 12 | | 0 | | 0 | 20.1 | 0 | | | | | 21 | 21 | | 0 | | | | | 0 | | |
| 85287221 | 其他彩色模拟电视接收机,带液晶显示器的 | 12 | | 0 | | | | 0 | | 0 | | 20 | 21 | 21 | | 0 | | | | | 0 | | |
| 85287222 | 其他彩色数字电视接收机,带液晶显示器的 | 24 | 24.6 | 0 | | | | 0 | | | | 20 | 21 | 21 | | 0 | | | | | 0 | | |
| 85287229 | 其他彩色电视接收机,带液晶显示器的 | 12 | | 0 | | | | 0 | | 0 | | 20 | 21 | 21 | | 0 | | | | | 0 | | |
| 85287231 | 其他彩色模拟电视接收机,带等离子显示器的 | 12 | | 0 | | | | 0 | | 0 | | 20 | 21 | 21 | | 0 | | | | | 0 | | |
| 85287232 | 其他彩色数字电视接收机,带等离子显示器的 | 24 | | 0 | | | | 0 | | | | 20 | 21 | 21 | | 0 | | | | | 0 | | |
| 85287239 | 其他彩色电视接收机,带等离子显示器的 | 12 | 24.6 | 0 | | | | 0 | | 0 | | 20 | 21 | 21 | | 0 | | | | | 0 | | |
| 85287291 | 其他彩色模拟电视接收机 | 12 | | 0 | 6 | 0 | | 0 | | | | 20 | 21 | 21 | | 0 | | | | | 0 | 0 | |
| 85287292 | 其他彩色数字电视接收机 | 24 | | 0 | | | | 0 | | | | 20 | 21 | 21 | | 0 | | | | | 0 | | |
| 85287299 | 其他彩色电视接收机 | 12 | | 0 | | 0 | | 0 | | | | 20 | 21 | 21 | | 0 | | | | | 0 | | |
| 85287300 | 其他单色的电视接收装置 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85291010 | 雷达及无线电导航设备天线及零件 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 85291020 | 收音机、电视机天线及其零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85291090 | 其他无线电设备天线及其零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 85299010 | 电视发送、差转等设备零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85299041 | 特种用途电视摄像机、静像视频摄像机及其他视频摄录一体机,数字相机零件 | 3.2 | 6.3 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 6.8 | 5 | | 0 | | | | | 0 | 0 | |
| 85299042 | 非特种用途的取像模块 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | 0 | | 0 | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85299049 | 其他电视摄像机、静像视频摄像机及其他视频摄录一体机、数字相机零件 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | 0 | | 0 | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85299050 | 雷达及无线电导航设备零件 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 1.4 | 0 | | 0 | | | | | 0 | 0 | |
| 85299060 | 收音机及其组合机的其他零件 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | | | 0 | 12 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85299081 | 彩色电视接收机用(等离子显像组件及其零件、有机发光二极管显示屏除外) | 6 | | 0 | 3 | | 9 | 0 | | | | 0 | 12 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 85299082 | 等离子显像组件及其零件 | 6 | 13.2 | 0 | | | 9 | 0 | | | | 0 | 12 | 7.5 | | 0 | | | | | | | |
| 85299083 | 有机发光二极管显示屏 | | | 0 | 3 | | 9 | 0 | | | | 0 | 12 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 85299089 | 其他电视机零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85299090 | 税号85.25至85.28所列设备的零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85301000 | 铁道或电车道用电气信号等设备 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 85308000 | 其他用电气信号、安全、交通设备 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85309000 | 税号85.30所列设备的零件 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85311000 | 防盗或防火报警器及类似装置 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85312000 | 有液晶装置或发光管的显示板 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85318010 | 蜂鸣器 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85318090 | 其他电气音响或视觉信号装置 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 85319010 | 防盗、防火及类似装置用零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85319090 | 其他音响或视觉信号装置用零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85321000 | 固定电容器(电力电容器) | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85322110 | 片式钽电容器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85322190 | 其他钽电容器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85322210 | 片式铝电解电容器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 85322290 | 其他铝电解电容器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85322300 | 单层瓷介电容器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85322410 | 片式多层瓷介电容器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85322490 | 其他多层瓷介电容器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85322510 | 片式纸介质或塑料介质电容器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85322590 | 其他纸介质或塑料介质电容器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85322900 | 其他固定电容器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85323000 | 其他可变或可调(微调)电容器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85329010 | 税号 8532.1000 所列电容器零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85329090 | 其他电容器零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85331000 | 合成纤维或薄膜式固定碳质电阻器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85332110 | 额定功率≤20W 片式固定电阻器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85332190 | 额定功率≤20W 其他固定电阻器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85332900 | 其他额定功率>20W 固定电阻器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85333100 | 额定功率≤20W 线绕可变电阻器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85333900 | 额定功率>20W 电位器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85334000 | 其他可变电阻器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85339000 | 各种电阻器零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85340010 | >四层的印刷电路 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85340090 | ≤四层的印刷电路 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85351000 | 电路熔断器(电压>1000V) | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 85352100 | 电压<72.5KV 自动断路器 | 5.6 | 9.8 | 0 | 0 | 0 | 2.8 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 85352910 | 用于电压在 72.5 千伏及以上,但不高于 220 千伏的线路的自动断路器 | 4 | 9.8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85352920 | 用于电压高于 220 千伏,但不高于 750 千伏的线路的自动断路器 | 4 | 9.8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85352990 | 其他电压≥72.5KV 自动断路器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85353010 | 用于电压在 72.5 千伏及以上,但不高于 220 千伏的线路的隔离开关及断续开关 | 4 | 7 | 0 | 0 | 0 | 6.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85353020 | 用于电压高于 220 千伏,但不高于 750 千伏的线路的隔离开关及断续开关 | 4 | 7 | 0 | 0 | 0 | 6.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85353090 | 其他隔离开关及断续开关 | 4 | 7 | 0 | 0 | 0 | 6.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85354000 | 避雷器、电压限幅器及电涌抑制器 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85359000 | 其他>1000V 电路开关等电气装置 | 4 | 8.5 | 0 | 2 | 0 | 6 | 0 | 0 | | | 0 | 9.5 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85361000 | 熔断器(电压≤1000V) | 4 | | 0 | 0 | 0 | 6 | 0 | 0 | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85362000 | 电压≤1000V 自动断路器 | 3.6 | 3.6 | 0 | 0 | 0 | 5.4 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85363000 | 电压≤1000V 其他电路保护装置 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85364110 | 用于电压不超过 36 伏线路的继电器 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85364190 | 用于电压超过 36 伏,但不超过 60 伏线路的继电器 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85364900 | 电压>60V 的继电器 | 4 | 8 | 0 | 2 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85365000 | 电压≤1000V 的其他开关 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85366100 | 电压≤1000V 的灯座 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85366900 | 电压≤1000V 的插头及插座 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85367000 | 光导纤维、光导纤维束或光缆用连接器 | 3.2 | | 0 | 0 | 0 | 4.8 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85369011 | 工作电压不超过 36 伏的接插件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85369019 | 其他接插件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85369090 | 其他电路的开关、保护或连接用的电气装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85371011 | 可编程序控制器 | 0 | 3.5 | 0 | 0 | 0 | 3 | 0 | 0 | | 0 | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85371019 | 其他数控装置 | 0 | 3.5 | 0 | 0 | 0 | 3.4 | 0 | 0 | | 0 | 0 | 2.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85371090 | 其他电力控制或分配的装置 | 3.4 | 6.7 | 0 | 0 | 0 | 5.6 | 0 | 0 | 0 | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85372010 | 电压≥500KV 高压开关装置 | 3.4 | 6.7 | 0 | 0 | 0 | 5.6 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85372090 | 其他电力控制或分配装置 | 3.4 | 6.7 | 0 | 0 | 0 | 1.7 | 0 | 0 | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85381010 | 子目号 8537.2010 所列装置的零件 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85381090 | 税号 85.37 货品用的其他盘、板等 | 2.8 | 4.9 | 0 | 0 | 0 | 4.2 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85389000 | 税号 85.35、85.36 或 85.37 装置的零件 | 2.8 | 0 | 0 | 0 | 0 | 5.1 | 0 | 0 | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85391000 | 封闭式聚光灯 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85392110 | 科研、医疗专用卤钨灯 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85392120 | 火车、航空器及船舶用卤钨灯 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85392130 | 机动车辆用卤钨灯 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 85392190 | 其他卤钨灯 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 85392210 | 科研、医疗用功率≤200W白炽灯泡 | 4.2 | | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85392290 | 其他用功率≤200W白炽灯泡 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85392910 | 科研、医疗专用其他白炽灯泡 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85392920 | 火车、航空及船舶用其他白炽灯泡 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85392930 | 机动车辆用其他白炽灯泡 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85392991 | 电压≤12V未列名的白炽灯泡 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85392999 | 其他未列名的白炽灯泡 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85393110 | 科研、医疗专用热阴极荧光灯 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85393120 | 火车、航空器、船舶用热阴极荧光灯 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85393191 | 紧凑型荧光灯 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85393199 | 其他热阴极荧光灯 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85393230 | 钠蒸气灯 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85393240 | 汞蒸气灯 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85393290 | 金属卤化物灯 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85393910 | 科研、医疗专用其他放电灯 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85393920 | 火车、航空器、船舶用其他放电灯 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85393990 | 其他用途的其他放电灯管 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | 0 | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85394100 | 弧光灯 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85394900 | 紫外线或红外线灯 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85395000 | 发光二极管(LED)灯泡(管) | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85399000 | 税号85.39所列货品的零件 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85401100 | 彩色阴极射线电视显像管 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 85401200 | 黑白或单色阴极射线电视显像管 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85402010 | 电视摄像管 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 85402090 | 变像管、图像增强管及光阴极管 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85404010 | 彩色的数据/图形显示管,屏幕荧光点间距小于0.4毫米 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85404020 | 单色的数据/图形显示管 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85406010 | 雷达显示管 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85406090 | 其他阴极射线管 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85407100 | 磁控管 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85407910 | 调速管 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85407990 | 其他微波管 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85408100 | 接收管或放大管 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85408900 | 其他电子管 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85409110 | 电视显像管零件 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85409120 | 雷达显示管零件 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85409190 | 其他阴极射线管零件 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85409910 | 电视摄像管零件 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85409990 | 其他热电子管、冷阴极管零件 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85411000 | 二极管 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85412100 | 耗散功率<1W的晶体管 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85412900 | 耗散功率≥1W的晶体管 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85413000 | 半导体及可控硅等开关元件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85414010 | 发光二极管 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85414020 | 太阳能电池 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85414090 | 其他光敏半导体器件,包括不论是否装在组件内或组装成块的光电池 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85415000 | 其他半导体器件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85416000 | 已装配的压电晶体 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85419000 | 税号85.41所列货品零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85423111 | 多元件集成电路,具有变流功能的半导体模块 | 4 | 4 | 0 | 2 | 0 | 6 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85423119 | 其他多元件集成电路,集成电路处理器及控制器,不论是否带有存储器、转换器、逻辑电路、放大器、时钟及时序电路或其他电路 | 4 | 2.3 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 2.4 | 2.1 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85423190 | 其他集成电路处理器及控制器,不论是否带有存储器、转换器、逻辑电路、放大器、时钟及时序电路或其他电路 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85423210 | 多元件集成电路存储器 | 4 | 2.3 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 2.6 | 2.1 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85423290 | 其他集成电路存储器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85423310 | 多元件集成电路放大器 | 4 | 2.3 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 2.6 | 2.1 | 0 | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 85423390 | 其他集成电路放大器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85423910 | 其他,多元件集成电路 | 4 | 2.3 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 2.6 | 2.1 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85423990 | 其他集成电路 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85429000 | 集成电路的零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85431000 | 其他粒子加速器 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85432010 | 输出信号频率<1500MHZ 的通用信号发生器 | 6 | | 0 | 3 | 0 | 9 | 0 | | | 0 | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 85432090 | 输出信号频率≥1500MHZ 的通用信号发生器 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85433000 | 电镀、电介或电泳设备及装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85437091 | 金属、矿藏探测器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85437092 | 高、中频放大器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85437093 | 电篱网激发器 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85437099 | 未列名的电气设备及装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85439010 | 粒子加速器用零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85439021 | 输出信号频率<1500MHZ 通用信号发生器零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85439029 | 输出信号频率≥1500MHZ 通用信号发生器零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85439030 | 金属、矿藏探测器用零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85439040 | 高、中频放大器用零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85439090 | 85 章其他未列名电气设备的零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85441100 | 铜制绕组电线 | 4 | 8 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85441900 | 其他绕组电线 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 85442000 | 同轴电缆及其他同轴电导体 | 4 | 7 | 0 | 2 | 0 | 7.3 | 0 | | | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85443020 | 机动车辆用点火布线组及其他布线组 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | | | | | 0 | | | | | 0 | 0 | 0 |
| 85443090 | 车辆用点火布线组 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | | | | | | | | 0 | | | | | 0 | 0 | 0 |
| 85444211 | 耐压≤80V 有接头电缆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85444219 | 耐压≤80V 有接头电导体 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85444221 | 1000V≥耐压>80V 有接头电缆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85444229 | 1000V≥耐压>80V 有接头电导体 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85444911 | 耐压≤80V 无接头电缆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85444919 | 耐压≤80V 无接头电导体 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85444921 | 1000V≥耐压>80V 无接头电缆 | 2.4 | 4.7 | 0 | 0 | 0 | 3.6 | 0 | 0 | | | 0 | 4.2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 85444929 | 1000V≥耐压>80V 无接头电导体 | 4.8 | 4.8 | 0 | 0 | 0 | 7.2 | 0 | 0 | 0 | 0 | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85446012 | 额定电压不超过 35 千伏的电缆 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | 0 | | | 0 | 8.9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85446013 | 额定电压超过 35 千伏,但不超过 110 千伏的电缆 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | 0 | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85446014 | 额定电压超过 110 千伏,但不超过 220 千伏的电缆 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | 0 | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85446019 | 其他额定电压超过 1000 伏的电缆 | 3.4 | 6.6 | 0 | 0 | 0 | | 0 | 0 | | | 0 | 8 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85446090 | 耐压>1KV 的其他电导体 | 8.4 | 17.8 | 0 | 4.2 | 0 | 4.2 | 0 | 0 | | | 0 | 20 | 20 | 0 | 0 | | | | | 0 | 0 | |
| 85447000 | 光缆 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 85451100 | 炉用碳电极 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85451900 | 其他碳电极 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85452000 | 碳刷 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85459000 | 灯碳棒、电池碳棒及其他石墨制品 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85461000 | 玻璃制绝缘子 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85462010 | 输变电线路绝缘瓷套管 | 2.4 | 4.2 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85462090 | 其他陶瓷制绝缘子 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85469000 | 其他材料制绝缘子 | 4 | 7 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85471000 | 陶瓷制绝缘零件 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85472000 | 塑料制绝缘零件 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85479010 | 内衬绝缘材料的贱金属导管及其接头 | 4 | 7 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 85479090 | 其他材料制绝缘配件 | 3.2 | 3.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 85481000 | 电池废碎料及废电池 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | 4 | 0 | 0 | |
| 85489000 | 85 章其他未列名的电气零件 | 4.8 | 10.2 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 86011011 | 微机控制的外部直流电动铁道机车 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86011019 | 由外部直流电驱动的其他铁道机车 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86011020 | 由外部交流电驱动的铁道机车 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86011090 | 由其他外部电力驱动的铁道机车 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86012000 | 由蓄电池驱动的铁道电力机车 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86021010 | 微机控制的柴油电力铁道机车 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86021090 | 其他柴油电力铁道机车 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86029000 | 其他铁道机车及机车煤水车 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 86031000 | 由外电力驱动铁道及电车道用机动客车、货车、敞车 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86039000 | 其他铁道及电车道用机动客车、货车、敞车 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86040011 | 隧道限界检查车 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86040012 | 钢轨在线打磨列车 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86040019 | 铁道及电车道用其他检验车及查道车 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86040091 | 电气化接触网架线机(轨行式) | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86040099 | 铁道及电车道用其他维修或服务车 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 86050010 | 铁道及电车道用非机动客车 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86050090 | 铁道及电车道用其他非机动客车 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86061000 | 铁道及电车道用非机动油罐货车及类似车 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86063000 | 铁道及电车道用非机动自卸货车 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86069100 | 铁道及电车道用非机动带篷及封闭货车 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86069200 | 铁道及电车道用非机动厢高>60cm敞篷货车 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86069900 | 税号86.06所列其他未列名非机动车 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86071100 | 铁道及电车道机车的驾驶转向架 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86071200 | 铁道及电车道机车非驾驶转向架 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86071910 | 铁道及电车道机车用车轴 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86071990 | 转向轮及其零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86072100 | 铁道及电车道机车用空气制动器及其零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86072900 | 铁道及电车道机车用非空气制动器 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86073000 | 铁道及电车道机车用钩、联结器、缓冲器及其零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86079100 | 铁道及电车道机车用其他零件 | 0 | 1.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86079900 | 铁道及电车道非机车用其他零件 | 0 | 0 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86080010 | 轨道自动计轴设备 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86080090 | 铁道及电车道轨道固定装置及附件 | 0 | 0 | 0 | 0 | 0 | 0.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 86090011 | 20英尺保温式集装箱 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 86090012 | 20英尺罐式集装箱 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 86090019 | 20英尺其他集装箱 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 86090021 | 40英尺保温式集装箱 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 86090022 | 40英尺罐式集装箱 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 86090029 | 40英尺其他集装箱 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 86090030 | 45、48、53英尺的集装箱 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 86090090 | 其他集装箱 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87011000 | 手扶拖拉机 | 3.6 | 6.3 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87012000 | 半挂车用的公路牵引车 | 2.4 | 4.8 | 0 | | 0 | 1.2 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 87013000 | 履带式牵引车、拖拉机 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87019110 | 发动机功率不超过18千瓦的拖拉机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87019190 | 发动机功率不超过18千瓦的其他车辆 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87019210 | 超过18千瓦,但不超过37千瓦拖拉机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87019290 | 超过18千瓦,但不超过37千瓦的其他车辆 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87019310 | 超过37千瓦,但不超过75千瓦拖拉机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87019390 | 超过37千瓦,但不超过75千瓦其他车辆 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87019410 | 超过75千瓦,但不超过130千瓦拖拉机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87019490 | 超过75千瓦,但不超过130千瓦的其他车辆 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87019510 | 超过130千瓦拖拉机 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87019590 | 超过130千瓦的其他车辆 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87021020 | 机坪客车 | 0 | 3.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 87021091 | 30座大型客车(柴油型) | 10 | 21.2 | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | 0 | | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 87021092 | 20座及以上,但不超过29座的客车 | 10 | 21.2 | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | 0 | | |
| 87021093 | 10座及以上,但不超过19座的客车 | 10 | 21.2 | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | 0 | | |
| 87022010 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的机坪客车 | 0 | 3.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 87022091 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他30座及以上大型客车 | 10 | 21.2 | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | 0 | | |
| 87022092 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的20座及以上,但不超过29座客车 | 10 | 21.2 | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | 0 | | |
| 87022093 | 同时装有压燃往复式活塞内燃发动机及驱动电动机的车辆10座及以上,但不超过19座的客车 | 10 | 21.2 | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | | | |
| 87023010 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的30座及以上(大型客车) | 10 | 21.2 | 0 | | 0 | | 0 | | | | 20 | | | | 0 | | | | | 0 | | |
| 87023020 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的20座及以上,但不超过29座客车 | 10 | 21.2 | 0 | | 0 | | 0 | | | | 20 | | | | 0 | | | | | 0 | | |
| 87023030 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的10座及以上,但不超过19座的客车 | 10 | 21.2 | 0 | 5 | 0 | | 0 | | | | 20 | | | | 0 | | | | | 0 | 0 | |
| 87024010 | 仅装有驱动电动机的30座及以上大型客车 | 10 | 21.2 | 0 | | 0 | | 0 | | | | 20 | | | | 0 | | | | | 0 | | |
| 87024020 | 仅装有驱动电动机的20座及以上,但不超过29座客车 | 10 | 21.2 | 0 | | 0 | | 0 | | | | 20 | | | | 0 | | | | | 0 | | |
| 87024030 | 仅装有驱动电动机的10座及以上,但不超过19座的客车 | 10 | 21.2 | 0 | 5 | 0 | | 0 | | | | 20 | | | | 0 | | | | | 0 | 0 | |
| 87029010 | 30座及以上大型客车(非柴油型) | 10 | 21.2 | 0 | | 0 | | 0 | | | | 20 | | | | 0 | | | | | 0 | | |
| 87029020 | 20座及以上,但不超过29座的客车(非柴油型) | 10 | 21.2 | 0 | | 0 | | 0 | | | | 20 | | | | 0 | | | | | 0 | | |
| 87029030 | 10座及以上,但不超过19座的客车(非柴油型) | 10 | 21.2 | 0 | 5 | 0 | | 0 | | | | 20 | | | | 0 | | | | | 0 | 0 | |
| 87031011 | 全地形车 | 10 | 21.2 | 0 | 5 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87031019 | 其他高尔夫球车及类似车辆 | 10 | | 0 | 5 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87031090 | 雪地行走专用车 | 10 | | 0 | 5 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87032130 | 排气量≤1000ml的小轿车 | 10 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032140 | 排气量≤1000ml的越野车(4轮驱动) | 10 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032150 | 排气量≤1000ml的9座及以下的小客车 | 10 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032190 | 排气量≤1000ml的其他车辆 | 10 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032230 | 1L<排气量≤1.5L的小轿车 | 10 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032240 | 1L<排气量≤1.5L的越野车 | 10 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032250 | 1L<排气量≤1.5L,9座及以下的小客车 | 10 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032290 | 1L<排气量≤1.5L的其他车辆 | 10 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032341 | 1.5L<排气量≤2L的小轿车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032342 | 1.5L<排气量≤2L的越野车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032343 | 1.5L<排气量≤2L,9座及以下的小客车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032349 | 1.5L<排气量≤2L的其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032351 | 2L<排气量≤2.5L的小轿车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032352 | 2L<排气量≤2.5L的越野车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032353 | 2L<排气量≤2.5L,≤9座的小客车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032359 | 2L<排气量≤2.5L的其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032361 | 2.5L<排气量≤3L的小轿车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87032362 | 2.5L<排气量≤3L的越野车 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | | | |
| 87032363 | 2.5L<排气量≤3L,≤9座的小客车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | | | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 87032369 | 2.5L<排气量≤3L的其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | | | |
| 87032411 | 3L<排气量≤4L的小轿车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |
| 87032412 | 3L<排气量≤4L的越野车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |
| 87032413 | 3L<排气量≤4L,≤9座的小客车 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |
| 87032419 | 3L<排气量≤4L的其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |
| 87032421 | 排气量>4L的小轿车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |
| 87032422 | 排气量>4L的越野车 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |
| 87032423 | 排气量>4L,9座及以下的小客车 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |
| 87032429 | 排气量>4L的其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |
| 87033111 | 排气量≤1L的柴油型小轿车 | 17.5 | | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | 0 | | |
| 87033119 | 排气量≤1L的柴油型其他车辆 | 17.5 | | 0 | 5 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87033121 | 1L<排气量≤1.5L的柴油型小轿车 | 17.5 | | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | | | |
| 87033122 | 1L<排气量≤1.5L的柴油型越野车 | 17.5 | | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | | | |
| 87033123 | 1L<排气量≤1.5L,9座及以下的柴油型小客车 | 17.5 | | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | | | |
| 87033129 | 1L<排气量≤1.5L的柴油型其他车辆 | 17.5 | | 0 | 5 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87033211 | 1.5L<排气量≤2L的柴油型小轿车 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87033212 | 1.5L<排气量≤2L的柴油型越野车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87033213 | 1.5L<排气量≤2L,9座及以下的柴油型小客车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87033219 | 1.5L<排气量≤2L的柴油型其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87033221 | 2L<排气量≤2.5L的柴油型小轿车 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87033222 | 2L<排气量≤2.5L的柴油型越野车 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87033223 | 2L<排气量≤2.5L,9座及以下的柴油型小客车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87033229 | 2L<排气量≤2.5L的柴油型其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87033311 | 2.5L<排气量≤3L的柴油型小轿车 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | | | |
| 87033312 | 2.5L<排气量≤3L的柴油型越野车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | | | |
| 87033313 | 2.5L<排气量≤3L,9座及以下的柴油型小客车 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | | | |
| 87033319 | 2.5L<排气量≤3L的柴油型其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | | | |
| 87033321 | 3L<排气量≤4L的柴油型小轿车 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |
| 87033322 | 3L<排气量≤4L的柴油型越野车 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |
| 87033323 | 3L<排气量≤4L,9座及以下的柴油型小客车 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |
| 87033329 | 3L<排气量≤4L的柴油型其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |
| 87033361 | 排气量>4L的柴油型小轿车 | 10 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |
| 87033362 | 排气量>4L的柴油型越野车 | 10 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |
| 87033363 | 排气量>4L,9座及以下的柴油型小客车 | 10 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |
| 87033369 | 排气量>4L的柴油型其他车辆 | 10 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |
| 87034011 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)不超过1000毫升小轿车 | 10 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87034012 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)不超过1000毫升越野车(4轮驱动) | 10 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87034013 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)不超过1000毫升9座及以下的小客车 | 10 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 87034019 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)不超过1000毫升其他车辆 | 10 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87034021 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1000毫升,但不超过1500毫升小轿车 | 10 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87034022 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1000毫升,但不超过1500毫升越野车(4轮驱动) | 10 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87034023 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1000毫升,但不超过1500毫升9座及以下的小客车 | 10 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87034029 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1000毫升,但不超过1500毫升其他车辆 | 10 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87034031 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1000毫升,但不超过1500毫升气缸容量(排气量)小轿车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87034032 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1000毫升,但不超过1500毫升气缸容量(排气量)越野车(4轮驱动) | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87034033 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1000毫升,但不超过1500毫升气缸容量(排气量)9座及以下的小客车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87034039 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1000毫升,但不超过1500毫升气缸容量(排气量)其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87034041 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2000毫升,但不超过2500毫升小轿车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87034042 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2000毫升,但不超过2500毫升越野车(4轮驱动) | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 87034043 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2000毫升,但不超过2500毫升9座及以下的小客车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87034049 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2000毫升,但不超过2500毫升其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87034051 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2500毫升,但不超过3000毫升小轿车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87034052 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2500毫升,但不超过3000毫升越野车(4轮驱动) | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | | | |
| 87034053 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2500毫升,但不超过3000毫升9座及以下的小客车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | | | |
| 87034059 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2500毫升,但不超过3000毫升其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | | | |
| 87034061 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过3000毫升,但不超过4000毫升小轿车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |
| 87034062 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过3000毫升,但不超过4000毫升越野车(4轮驱动) | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |
| 87034063 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过3000毫升,但不超过4000毫升9座及以下的小客车 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |
| 87034069 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过3000毫升,但不超过4000毫升其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |
| 87034071 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过4000毫升小轿车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 87034072 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过4000毫升越野车(4轮驱动) | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |
| 87034073 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过4000毫升9座及以下的小客车 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |
| 87034079 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过4000毫升其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | 0 | | |
| 87034090 | 同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外其他车辆 | 10 | 23.5 | 0 | 5 | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | 0 | |
| 87035011 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)不超过1000毫升小轿车 | 17.5 | | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | 0 | | |
| 87035019 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)不超过1000毫升其他车辆 | 17.5 | | 0 | 5 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87035021 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1000毫升,不超过1500毫升的小轿车 | 17.5 | | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | | | |
| 87035022 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1000毫升,不超过1500毫升的越野车(4轮驱动) | 17.5 | | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | | | |
| 87035023 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1000毫升,不超过1500毫升的9座及以下的小客车 | 17.5 | | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | | | |
| 87035029 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1000毫升,不超过1500毫升的其他车辆 | 17.5 | | 0 | 5 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87035031 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1500毫升,但不超过2000毫升小轿车 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87035032 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1500毫升,但不超过2000毫升越野车(4轮驱动) | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 87035033 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1500毫升,但不超过2000毫升9座及以下的小客车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87035039 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过1500毫升,但不超过2000毫升9座及以下的其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87035041 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2000毫升,但不超过2500毫升小轿车 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87035042 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2000毫升,但不超过2500毫升越野车(4轮驱动) | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87035043 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2000毫升,但不超过2500毫升9座及以下的小客车 | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87035049 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2000毫升,但不超过2500毫升其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87035051 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2500毫升,但不超过3000毫升小轿车 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | | | |
| 87035052 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2500毫升,但不超过3000毫升越野车(4轮驱动) | 17.5 | 23.5 | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | | | |
| 87035053 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2500毫升,但不超过3000毫升9座及以下的小客车 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | | | |
| 87035059 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过2500毫升,但不超过3000毫升其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | | | |
| 87035061 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过3000毫升,但不超过4000毫升小轿车 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 87035062 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过3000毫升,但不超过4000毫升越野车(4轮驱动) | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |
| 87035063 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过3000毫升,但不超过4000毫升9座及以下的小客车 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |
| 87035069 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过3000毫升,但不超过4000毫升9座及以下的其他车辆 | 17.5 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |
| 87035071 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过4000毫升小轿车 | 10 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |
| 87035072 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过4000毫升越野车(4轮驱动) | 10 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |
| 87035073 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过4000毫升9座及以下的小客车 | 10 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |
| 87035079 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外气缸容量(排气量)超过4000毫升其他车辆 | 10 | | 0 | | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | | |
| 87035090 | 同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外其他车辆 | 10 | 23.5 | 0 | 5 | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | 0 | |
| 87036000 | -同时装有点燃往复式活塞内燃发动机及驱动电动机、可通过接插外部电源进行充电的其他车辆 | 10 | | 0 | | 0 | | 0 | | | | | 22.5 | 22.5 | | 0 | | | | | | | |
| 87037000 | 同时装有压燃往复式活塞内燃发动机及驱动电动机、可通过接插外部电源进行充电的其他车辆 | 10 | 23.5 | 0 | 5 | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | 0 | |
| 87038000 | 仅装驱动电动机的其他车辆 | 10 | 23.5 | 0 | 5 | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | 0 | |
| 87039000 | 其他车辆 | 10 | 23.5 | 0 | 5 | 0 | | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | 0 | |
| 87041030 | 非公路用电动轮货运自卸车 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87041090 | 其他非公路用货运自卸车 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87042100 | 柴油型其他小型货车 | 10 | 21.2 | 0 | | 0 | | 0 | | | | | | | | 0 | | | | | 0 | | |
| 87042230 | 柴油型其他中型货车 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | | 18 | 18 | | 0 | | | | | 0 | 0 | |
| 87042240 | 柴油型其他重型货车 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | | 18 | 18 | | 0 | | | | | 0 | 0 | |
| 87042300 | 柴油型的其他超重型货车 | 6 | 12 | 0 | | 0 | 9 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 87043100 | 汽油型≤5吨的其他货车 | 10 | 21.2 | 0 | | 0 | | 0 | | | | 20 | | | | 0 | | | | | 0 | | |
| 87043230 | 5吨<汽油型≤8吨的其他货车 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 87043240 | 汽油型>8吨的其他货车 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 87049000 | 装有其他发动机的货车 | 10 | 21.2 | 0 | 5 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 87051021 | 最大起重重量≤50吨的全路面汽车起重车 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 87051022 | 50吨<最大起重重量≤100吨的全路面汽车起重车 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87051023 | 最大起重重量>100吨的全路面汽车起重车 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87051091 | 最大起重重量≤50吨的其他汽车起重车 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 87051092 | 50吨<最大起重重量≤100吨的其他汽车起重车 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87051093 | 最大起重重量>100吨的其他汽车起重车 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87052000 | 机动钻探车 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87053010 | 装有云梯的救火车 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 87053090 | 其他机动救火车 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 87054000 | 机动混凝土搅拌车 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 13.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | |
| 87059010 | 无线电通信车 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | 8.1 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87059020 | 机动放射线检查车 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | 8.1 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87059030 | 机动环境监测车 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87059040 | 机动医疗车 | 4.8 | 10.2 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87059051 | 航空电源车(频率为400赫兹) | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87059059 | 其他机动电源车 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87059060 | 飞机加油车、调温车、除冰车 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87059070 | 道路(包括跑道)扫雪车 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87059080 | 石油测井车、压裂车、混沙车 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87059091 | 混凝土泵车 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87059099 | 其他特殊用途的机动车辆 | 4.8 | 9.6 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 10.8 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87060010 | 非公路用货运自卸车底盘 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87060021 | 车辆总重量≥14吨的货车底盘 | 4 | 8 | 0 | | 0 | 2 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 87060022 | 车辆总重量<14吨的货车底盘 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 87060030 | 大型客车底盘 | 8 | 16 | 0 | | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | | |
| 87060040 | 汽车起重机底盘 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87060090 | 其他机动车辆底盘 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87071000 | 税号87.03所列车辆用车身(含驾驶室) | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87079010 | 税号8702.1092、.1093、.9020及.9030所列车辆用车身 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87079090 | 其他车辆用车身(含驾驶室) | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87081000 | 缓冲器(保险杠)及其零件 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9.6 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87082100 | 座椅安全带 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87082930 | 车窗玻璃升降器 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | | 9 | 9 | | 0 | | | | | 0 | 0 | 0 |
| 87082941 | 汽车电动天窗 | 4 | 9.4 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87082942 | 汽车手动天窗 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87082951 | 侧围 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87082952 | 车门 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87082953 | 发动机罩盖 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87082954 | 前围 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87082955 | 行李箱盖(或背门) | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87082956 | 后围 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87082957 | 翼子板(或叶子板) | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87082959 | 车身的其他覆盖件 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87082990 | 车身的未列名零部件 | 4 | 9.4 | 0 | 0 | 0 | 6 | 0 | | | 0 | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87083010 | 装在踏片上的制动摩擦片 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87083021 | 牵引车、拖拉机、非公路自卸车用防抱死制动系统(ABS) | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 87083029 | 其他车辆用防抱死制动系统(ABS) | 4 | 9.4 | 0 | 0 | 0 | 2 | 0 | | | | | 9 | 9 | | 0 | | | | | 0 | 0 | 0 |
| 87083091 | 牵引车、拖拉机用制动器及其零件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 87083092 | 大型客车用制动器及其零件 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | | 9 | 9 | | 0 | | | | | 0 | 0 | 0 |
| 87083093 | 非公路自卸车用制动器及其零件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 87083094 | 柴、汽油轻型货车用制动器及零件 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | | 9 | 9 | | 0 | | | | | 0 | 0 | 0 |
| 87083095 | 柴油型重型货车用制动器及其零件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87083096 | 特种车用制动器及其零件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87083099 | 其他未列名机动车辆用制动器及零件 | 4 | 8.5 | 0 | 0 | 0 | 6 | 0 | | | | | 9 | 9 | | 0 | | | | | 0 | 0 | 0 |
| 87084010 | 牵引车、拖拉机用变速箱及零件 | 2.4 | | 0 | 0 | 0 | 1.2 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87084020 | 大型客车用变速箱及零件 | 4 | | 0 | | 0 | 2 | 0 | | | 0 | | | | | 0 | | | | | 0 | | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 87084030 | 非公路自卸车用变速箱及零件 | 2.4 | 5.2 | 0 | | 0 | 1.2 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | | |
| 87084040 | 柴、汽油轻型货车用变速箱及零件 | 4 | | 0 | | 0 | 2 | 0 | | | 0 | | | | | 0 | | | | | 0 | | |
| 87084050 | 其他柴油型重型货车用变速箱及零件 | 4 | | 0 | | 0 | 2 | 0 | | | 0 | | | | | 0 | | | | | 0 | | |
| 87084060 | 特种车用变速箱及零件 | 4 | | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87084091 | 自动换档变速箱及零件 | 4 | 8.8 | 0 | | 0 | 2 | 0 | | | | | | | | 0 | | | | | 0 | | |
| 87084099 | 未列名机动车辆用变速箱及零件 | 4 | | 0 | | 0 | 2 | 0 | | | 0 | 0 | | | 0 | 0 | | | | | 0 | | |
| 87085071 | 牵引车、拖拉机用驱动桥及零件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 87085072 | 其他大型客车用驱动桥及零件 | 4 | 9.4 | 0 | 0 | 0 | 2 | 0 | | | | | 9 | 9 | | 0 | | | | | 0 | 0 | 0 |
| 87085073 | 非公路自卸车用驱动桥及零件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | 5.4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 87085074 | 柴、汽油型轻型货车用驱动桥及零件 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | | 9 | 9 | | 0 | | | | | 0 | 0 | 0 |
| 87085075 | 其他柴油型重型货车用驱动桥及零件 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | | 9 | 9 | | 0 | | | | | 0 | 0 | 0 |
| 87085076 | 特种车用驱动桥及零件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87085079 | 未列名机动车辆用驱动桥及零件 | 4 | 9.4 | 0 | 0 | 0 | 7.3 | 0 | | | | | 9 | 9 | | 0 | | | | | 0 | 0 | 0 |
| 87085081 | 牵引车、拖拉机用非驱动桥及零件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87085082 | 座位≥30客车用非驱动桥及零件 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 9.7 | 0 | 0 | | | | | 0 | 0 | |
| 87085083 | 非公路自卸车用非驱动桥及零件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87085084 | 柴、汽油轻货车用非驱动桥及零件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87085085 | 柴油重型货车用非驱动桥及零件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87085086 | 特种车用非驱动桥及其零件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87085089 | 未列名机动车辆用非驱动桥及零件 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87087010 | 牵引车及拖拉机用车轮及其零附件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87087020 | 大型客车用车轮及其零附件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87087030 | 非公路货运自卸车用车轮及其零件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | 0 | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87087040 | 中小型货车用车轮及其零件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87087050 | 大型货车用车轮及其零件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87087060 | 特种车用车轮及其零件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87087091 | 铝合金制的车轮及其零件、附件 | 4 | | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87087099 | 其他车轮及其零件、附件 | 4 | | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87088010 | 税号87.03所列车辆用的悬挂减震器及零件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87088090 | 机动车辆用的其他悬挂减震器及零件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | 9 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089110 | 水箱散热器 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089120 | 机油冷却器 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089190 | 其他散热器及其零件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089200 | 机动车辆的消声器及排气管及零件 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089310 | 牵引车、拖拉机用离合器及其零件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87089320 | 座位≥30客车用离合器及其零件 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089330 | 非公路自卸车用离合器及其零件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87089340 | 柴、汽油轻型货车用离合器及零件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089350 | 总重≥14吨柴油货车离合器及零件 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089360 | 特种车用的离合器及其零件 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089390 | 未列名机动车辆用离合器及其零件 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089410 | 牵引车、拖拉机用转向盘、转向柱及转向器及零件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87089420 | 大型客车用转向盘、转向柱及转向器及零件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089430 | 非公路自卸车用转向盘、转向柱及转向器及零件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87089440 | 柴、汽油轻货车用转向盘、转向柱及转向器及零件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089450 | 柴油型重型货车用转向盘、转向柱及转向器及零件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089460 | 特种车用转向盘、转向柱及转向器及零件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089490 | 未列名机动车辆用转向盘、转向柱及转向器及零件 | 4 | | 0 | 0 | 0 | 7.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089500 | 机动车辆的安全气囊装置 | 4 | 9.4 | 0 | | 0 | 2 | 0 | 0 | | | | 9 | 9 | | 0 | | | | | 0 | | |
| 87089910 | 牵引车及拖拉机用其他零附件 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87089921 | 税号8702.1091及8702.9010所列车辆用车架 | 10 | 21.2 | 0 | 5 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87089929 | 大型客车用其他零附件 | 10 | 21.2 | 0 | 5 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 87089931 | 税号8704.1030及8704.1090所列车辆用车架 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87089939 | 非公路货运自卸车用其他零附件 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87089941 | 税号 8704.2100、8704.2230、8704.3100及8704.3230所列车辆用车架 | 10 | 21.2 | 0 | 5 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87089949 | 中小型货车用其他零附件 | 10 | 21.2 | 0 | 5 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87089951 | 税号 8704.2240、8704.2300 及8704.3240所列车辆用车架 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089959 | 总重≥14吨货车用其他零附件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089960 | 特种车用其他零附件 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 87089991 | 其他税号所列车辆用车架 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089992 | 汽车传动轴 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87089999 | 机动车辆用未列名零附件 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | 0 | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87091110 | 短距离运输货物电动牵引车 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87091190 | 其他电动短矩离运货车 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87091910 | 短距离运输货物其他牵引车 | 4.2 | 8.4 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87091990 | 其他非电动短矩离运货车 | 4.2 | 8.4 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87099000 | 短距离运货车、站台牵引车用零件 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 87100010 | 坦克及其他机动装甲战斗车辆 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 87100090 | 坦克及其他机动装甲战斗车辆零件 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 87111000 | 汽油型微马力摩托车及脚踏两用车 | 18 | 38.2 | 0 | 9 | 0 | 30.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87112010 | 装有往复式活塞发动机,气缸容量超过50毫升,但不超过100毫升的汽油型小马力摩托车及脚踏两用车 | 18 | 38.2 | 0 | 9 | 0 | 30.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87112020 | 装有往复式活塞发动机,气缸容量超过100毫升,但不超过125毫升的汽油型小马力摩托车及脚踏两用车 | 18 | 38.2 | 0 | 9 | 0 | 30.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87112030 | 装有往复式活塞发动机,气缸容量超过125毫升,但不超过150毫升的汽油型小马力摩托车及脚踏两用车 | 18 | 38.2 | 0 | 9 | 0 | 30.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87112040 | 装有往复式活塞发动机,气缸容量超过150毫升,但不超过200毫升的汽油型小马力摩托车及脚踏两用车 | 18 | 38.2 | 0 | | 0 | 30.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | | |
| 87112050 | 装有往复式活塞发动机,气缸容量超过200毫升,但不超过250毫升的汽油型小马力摩托车及脚踏两用车 | 18 | 38.2 | 0 | | 0 | 30.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | | |
| 87113010 | 汽油型中小马力摩托车及脚踏两用车 | 18 | 38.2 | 0 | | 0 | | 0 | | | | 0 | 32.8 | 32.8 | 0 | 0 | | | | | 0 | | |
| 87113020 | 汽油型中大马力摩托车及脚踏两用车 | 18 | 38.2 | 0 | | 0 | | 0 | | | | 0 | 32.8 | 32.8 | 0 | 0 | | | | | 0 | | |
| 87114000 | 汽油型大马力摩托车及脚踏两用车 | 16 | 34 | 0 | | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | | |
| 87115000 | 汽油型超大马力摩托车及类似车 | 12 | 25.5 | 0 | | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | | |
| 87116000 | 装有驱动电动机的其他摩托车(包括机器脚踏两用车)及装有辅助发动机的脚踏车,不论有无边车;边车 | 18 | | 0 | | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | | |
| 87119000 | 其他摩托车(包括机器脚踏两用车)及装有辅助发动机的脚踏车,不论有无边车 | 18 | | 0 | | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | | |
| 87120020 | 竞赛型自行车 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | 0 | 0 | 9.1 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87120030 | 山地自行车 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | 0 | 0 | 9.1 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87120041 | 16、18、20英寸自行车 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | 0 | 0 | 9.1 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 87120049 | 其他越野自行车 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | 0 | 0 | 9.1 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87120081 | 16英寸及以下的未列名自行车 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | 0 | 0 | 0 | 9.1 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87120089 | 其他未列名自行车 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | 0 | 0 | 0 | 9.1 | 5 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 87120090 | 其他非机动脚踏车 | 9.2 | | 0 | 4.6 | 0 | 13.8 | 0 | | 0 | 0 | 0 | 16.1 | 16.1 | 0 | 0 | | | | | 0 | 0 | |
| 87131000 | 非机械驱动的残疾人用车 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87139000 | 其他机动残疾人用车 | 0 | 2.8 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 87141000 | 摩托车及机动脚踏两用车用零附件 | 12 | 25.5 | 0 | 6 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87142000 | 残疾人车辆用零附件 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 87149100 | 非机动脚踏车车架、轮叉及其零件 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 87149210 | 轮圈 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 87149290 | 辐条 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 87149310 | 非机动脚踏车的轮毂 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 87149320 | 飞轮 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 87149390 | 其他非机动脚踏车的飞轮 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 87149400 | 非机动脚踏车的制动器及其零件 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 87149500 | 非机动脚踏车的鞍座 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 87149610 | 非机动脚踏车脚蹬及其零件 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 87149620 | 非机动脚踏车曲柄、链轮及其零件 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 87149900 | 非机动脚踏车的其他零附件 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | 0 | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87150000 | 婴孩车及其零件 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 87161000 | 供居住或野营用厢式挂车及半挂车 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87162000 | 农用自装或自卸式挂车及半挂车 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87163110 | 油罐挂车及半挂车 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87163190 | 其他罐式挂车及半挂车 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87163910 | 货柜挂车及半挂车 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87163990 | 其他货运挂车及半挂车 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87164000 | 其他未列名挂车及半挂车 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 87168000 | 其他未列名非机械驱动车辆 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 87169000 | 挂车、半挂车及非机动车用零件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 88010010 | 滑翔机及悬挂滑翔机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 88010090 | 汽球、飞艇及其他无动力航空器 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 88021100 | 空载重量≤2吨的直升机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 88021210 | 2吨<空载重量≤7吨的直升机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 88021220 | 空载重量>7吨的直升机 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 88022000 | 小型飞机及其他航空器 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 88023000 | 中型飞机及其他航空器 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 88024010 | 大型飞机及其他航空器 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 88024020 | 特大型飞机及其他航空器 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | .7 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 88026000 | 航天器(包括卫星)及其运载工具 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 88031000 | 飞机等用推进器、水平旋翼及零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 88032000 | 飞机等用起落架及其零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 88033000 | 飞机及直升机的其他零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 88039000 | 其他未列名的航空器、航天器零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 88040000 | 降落伞及其零附件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 88051000 | 航空器的发射装置及其零件等 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 88052100 | 空战模拟器及其零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 88052900 | 其他地面飞行训练器及其零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 89011010 | 机动巡航船、游览船及各式渡船 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 89011090 | 非机动巡航船、游览船及各式渡船 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 89012011 | 载重≤10万吨的成品油船 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89012012 | 10万吨<载重≤30万吨的成品油船 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89012013 | 载重>30万吨的成品油船 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89012021 | 载重≤15万吨的原油船 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89012022 | 15万吨<载重≤30万吨的原油船 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89012023 | 载重>30万吨的原油船 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89012031 | 容积≤20000立方米的液化石油气船 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89012032 | 容积>20000立方米的液化石油气船 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89012041 | 容积≤20000立方米的液化天然气船 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89012042 | 容积>20000立方米的液化天然气船 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89012090 | 其他液货船 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89013000 | 冷藏船 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 89019021 | 可载标准集装箱≤6000箱的机动集装箱船 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89019022 | 可载标准集装箱>6000箱的机动集装箱船 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 89019031 | 载重≤2万吨的机动滚装船 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89019032 | 载重>2万吨的机动滚装船 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89019041 | 载重≤15万吨的机动散货船 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89019042 | 15万吨<载重≤30万吨的机动散货船 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89019043 | 载重>30万吨的机动散货船 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89019050 | 机动多用途船 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | | | | | 0 | | | | | 0 | 0 | |
| 89019080 | 其他机动货运船舶 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 89019090 | 非机动货运船舶及客货兼运船舶 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 89020010 | 机动捕鱼船 | 2.8 | 5.6 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 89020090 | 非机动捕鱼船 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 89031000 | 充气的娱乐或运动用快艇 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 89039100 | 帆船 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 89039200 | 汽艇 | 4.2 | 8.4 | 0 | 2.1 | 0 | 6.3 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 89039900 | 娱乐或运动用其他船舶或快艇 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 89040000 | 拖轮及顶推船 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 89051000 | 挖泥船 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 89052000 | 浮动或潜水式钻探或生产平台 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 89059010 | 浮船坞 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | | | | | 0 | | | | | 0 | 0 | 0 |
| 89059090 | 其他不以航行为主要功能的船舶 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 89061000 | 军舰 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 89069010 | 其他未列名的机动船舶 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 89069020 | 非机动船舶 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 89069030 | 未制成或不完整的船舶,包括船舶分段 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 89071000 | 充气筏 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 89079000 | 其他浮动结构体 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 89080000 | 供拆卸的船舶及其他浮动结构体 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90011000 | 光导纤维束及光缆 | 0 | 4.7 | 0 | 0 | 0 | 1 | 0 | 0 | | | 0 | 4.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90012000 | 偏振材料制的片及板 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 6.3 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90013000 | 隐形眼镜片 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 90014010 | 玻璃制变色镜片 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 90014091 | 玻璃制太阳镜片 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 90014099 | 玻璃制其他眼镜片 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 90015010 | 非玻璃材料制变色镜片 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 90015091 | 非玻璃材料制太阳镜片 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 90015099 | 非玻璃材料制其他眼镜片 | 8 | 14 | 0 | 4 | 0 | 12 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 90019010 | 彩色滤光片 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 6.7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90019090 | 其他光学元件 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | 0 | | | 0 | 6.7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90021110 | 特殊用途照相机用物镜 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90021120 | 缩微阅读机用物镜 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90021131 | 单反相机镜头 | 6 | | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 90021139 | 其他照相机用镜头 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 90021190 | 其他照相机、投影仪等用物镜 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | | | 0 | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 90021910 | 摄影机或放映机用物镜 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 90021990 | 税号90.02未列名的其他物镜 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | 0 | | 0 | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 90022010 | 照相机用滤色镜 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 12.5 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 90022090 | 其他光学仪器或装置滤色镜 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | | | | 0 | 12.5 | 12 | 0 | 0 | | | | | 0 | 0 | |
| 90029010 | 照相机用未列名光学元件 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | 0 | | 0 | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 90029090 | 其他光学仪器用未列名光学元件 | 6 | 12 | 0 | 3 | 0 | 9 | 0 | 0 | | 0 | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 90031100 | 塑料制眼镜架 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 90031910 | 金属材料制眼镜架 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90031920 | 天然材料制眼镜架 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90031990 | 其他眼镜架 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90039000 | 眼镜架零件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90041000 | 太阳镜 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 90049010 | 变色镜 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 90049090 | 其他眼镜 | 8 | 14 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 90051000 | 双筒望远镜 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 90058010 | 天文望远镜及其他天文仪器 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90058090 | 其他光学望远镜 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | 0 | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 90059010 | 天文望远镜及其他天文仪器用零件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90059090 | 其他望远镜零附件 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90063000 | 特种用途的照相机 | 3.6 | | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90064000 | 一次成相照相机 | 0 | 3.5 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90065100 | 通过镜头取景的照相机 | 10 | 21.2 | 0 | | 0 | 16.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | | |
| 90065210 | 缩微照相机 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90065290 | 使用胶片宽<35mm的其他照相机 | 10 | 21.2 | | | 0 | 16.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 90065300 | 其他照相机 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 90065910 | 激光照排设备 | 3.6 | 7.2 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 90065921 | 电子分色机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 90065929 | 其他制版照相机 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90065990 | 其他照相机 | 10 | 21.2 | 0 | | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | | |
| 90066100 | 放电式(电子式)闪光灯装置 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 90066910 | 闪光灯泡、方形闪光灯及类似品 | 7.2 | 15.3 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 14.4 | 0 | 0 | | | | | 0 | 0 | |
| 90066990 | 其他照相闪光灯装置 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | 14.4 | 0 | 0 | | | | | 0 | 0 | |
| 90069110 | 税号 9006.3000、9006.5921、9006.5929 所列照相机用零附件 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | 0 | | | 0 | 5.6 | 5 | | 0 | | | | 0 | 0 | 0 | 0 |
| 90069120 | 一次成像照相机的零附件 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3.5 | 0 | | 0 | | | | 0 | 0 | 0 | 0 |
| 90069191 | 照相机自动调焦组件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 7 | 5 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 90069192 | 其他照相机的快门组件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 7 | 5 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 90069199 | 其他照相机的其他零附件 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | 7 | 5 | 0 | 0 | | | | 0 | 0 | 0 | 0 |
| 90069900 | 照相闪光灯装置及闪光灯泡的零件 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 90071010 | 高速摄影机 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 90071090 | 其他摄影机 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 90072010 | 数字式放映机 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 90072090 | 放映机 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 90079100 | 电影摄影机用零附件 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90079200 | 电影放映机用零附件 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90085010 | 幻灯机 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 90085020 | 缩微胶卷、缩微胶片或其他缩微品的阅读机,不论是否可以进行复制 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90085031 | 正射投影仪 | 7.2 | | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 90085039 | 其他影像投影仪 | 7.2 | | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 90085040 | 照片(电影片除外)放大机及缩片机 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 90089010 | 缩微阅读机的零附件 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90089020 | 照片放大机及缩片机的零附件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 90089090 | 其他影像投影仪的零附件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 90101010 | 电影用胶卷的自动显影装置及设备 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 90101020 | 特种照相胶卷自动显影装置及设备 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90101091 | 彩色胶卷用自动显影及设备 | 10 | 21.2 | 0 | 5 | 0 | 16.8 | 0 | 0 | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 90101099 | 其他胶卷的自动显影装置及设备 | 6 | 12.7 | 0 | 3 | 0 | 9 | 0 | 0 | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 90105010 | 负片显示器 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 90105021 | 电影用的洗印装置 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 90105022 | 特种照相用的洗印装置 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90105029 | 其他照相用的洗印装置 | 6.8 | 11.9 | 0 | 3.4 | 0 | 10.2 | 0 | | | | 0 | | 13.6 | 0 | 0 | | | | | 0 | 0 | |
| 90106000 | 银幕及其他投影屏幕 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 90109010 | 电影洗印用洗印装置的零附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90109020 | 特种照相洗印用装置的零附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90109090 | 其他洗印用装置的零附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90111000 | 立体显微镜 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90112000 | 缩微照相等用的其他显微镜 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90118000 | 其他显微镜 | 2.8 | 4.9 | 0 | 0 | 0 | 4.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90119000 | 复式光学显微镜的零附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90121000 | 其他非光学显微镜及衍射设备 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90129000 | 非光学显微镜及衍射设备的零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90131000 | 武器用望远镜瞄准具及其他望远镜 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90132000 | 激光器 | 2.4 | 4.2 | 0 | 0 | 0 | 3.6 | 0 | | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90138010 | 放大镜 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | 0 | | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 90138020 | 光学门眼 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | 8.4 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 90138030 | 液晶显示板 | 4 | | 0 | | | | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | | | |
| 90138090 | 其他液晶装置及光学仪器 | 0 | | 0 | 0 | 0 | 1 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 90139010 | 激光器、望远镜等装置的零附件 | 2.4 | 4.2 | 0 | 0 | 0 | 1.2 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90139020 | 子目录 9013.8030 所列货品用零附件 | 3.2 | 6.4 | 0 | 0 | 0 | 1.6 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90139090 | 税号 90.13 所列其他货品的零附件 | 3.2 | 8 | 0 | 0 | 0 | 1.6 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90141000 | 定向罗盘 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90142010 | 自动驾驶仪 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90142090 | 其他航空或航天导航仪器及装置(罗盘除外) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90148000 | 其他导航仪器及装置 | 0 | 0.8 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 90149010 | 自动驾驶仪用零件、附件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90149090 | 其他导航仪器及设备用零件、附件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | |
| 90151000 | 测距仪 | 3.6 | 6.3 | 0 | 0 | 0 | 6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90152000 | 经纬仪及视距仪 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90153000 | 水平仪 | 3.6 | 6.3 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90154000 | 摄影测量用仪器及装置 | 3.6 | 3.6 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90158000 | 其他大地测量仪器及装置 | 0 | 3.5 | 0 | 0 | 0 | | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90159000 | 大地测量仪器及装置的零附件 | 0 | 3.5 | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90160010 | 感量为0.1mg或更精密的天平 | 3.6 | 6.3 | 0 | 0 | 0 | | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90160090 | 0.1mg<感量≤50mg的天平 | 4.2 | 7.3 | 0 | 0 | 0 | 2.1 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 90171000 | 绘图台及绘图机,不论是否自动 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90172000 | 其他绘图、划线或数学计算器具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90173000 | 千分尺、卡尺及量规 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90178000 | 其他手用测量长度的器具 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90179000 | 绘图计算器具等仪器的零附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90181100 | 心电图记录仪 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90181210 | B型超声波诊断仪 | 2.8 | 5.6 | 2.3 | 0 | 0 | 1.4 | 0 | | | | 0 | 6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90181291 | 彩色超声波诊断仪 | 0 | 4.7 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90181299 | 其他超声扫描装置 | 0 | 4.7 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90181310 | 核磁共振成像成套装置 | 0 | 3.2 | 0 | 0 | 0 | 0.8 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90181390 | 其他核磁共振成象装置 | 0 | 3.2 | 0 | 0 | 0 | 0.8 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90181400 | 闪烁摄影装置 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90181930 | 病员监护仪 | 0 | 1.6 | 0 | 0 | 0 | 0.8 | 0 | | | | 0 | 2.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90181941 | 听力计 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90181949 | 其他听力诊断装置 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90181990 | 其他电气诊断装置 | 0 | 0 | 0 | 0 | 0 | 0.8 | 0 | | | | 0 | 2.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90182000 | 紫外线及红外线装置 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90183100 | 注射器 | 3.2 | 5.6 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | 7.6 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90183210 | 管状金属针头 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | 7 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90183220 | 缝合用针 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90183900 | 导管、插管及类似品 | 0 | 1.6 | 1.3 | 0 | 0 | 2.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90184100 | 牙钻机 | 0 | 0 | 0 | 0 | 0 | 0.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90184910 | 装有牙科设备的牙科用椅 | 0 | 2.8 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90184990 | 牙科用其他仪器及器具 | 0 | 1.6 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90185000 | 眼科用其他仪器及器具 | 0 | 3.1 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | 2.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90189010 | 听诊器 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90189020 | 血压测量仪器及器具 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90189030 | 内窥镜 | 0 | 0 | 0 | 0 | 0 | 0.8 | 0 | 0 | | | 0 | 2.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90189040 | 肾脏透析设备(人工肾) | 0 | 0 | 0 | 0 | 0 | 0.8 | 0 | 0 | | | 0 | 2.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90189050 | 透热疗法设备 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 2.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90189060 | 输血设备 | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | 0 | | | 0 | 2.9 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90189070 | 麻醉设备 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90189080 | 宫内节育器 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 2 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90189090 | 税号90.18中未列名的医疗仪器 | 0 | 1.6 | 0 | 0 | 0 | 2.4 | 0 | 0 | 0 | | 0 | 3.5 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90191010 | 按摩器具 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 90191090 | 机械疗法器具、心理功能测验装置 | 0 | 1.6 | 1.3 | 0 | 0 | 2.4 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90192000 | 臭氧治疗器、氧气治疗器等器具 | 0 | 3.2 | 0 | 0 | 0 | 2.4 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90200000 | 其他呼吸器具及防毒面具 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90211000 | 矫形或骨折用器具 | 0 | 3.2 | 0 | 0 | 0 | 2.7 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90212100 | 假牙 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90212900 | 牙齿固定件 | 0 | 1.6 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90213100 | 人造关节 | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | | | 0 | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90213900 | 其他人造的人体部分 | 0 | 2.8 | 0 | 0 | 0 | 0.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90214000 | 助听器,不包括零附件 | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90215000 | 心脏起搏器,不包括零附件 | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90219011 | 血管支架 | 0 | 0 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90219019 | 其他支架 | 0 | 2.8 | 0 | 0 | 0 | 2.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90219090 | 其他税号90.21中未列名的矫形器具 | 0 | 1.6 | 1.3 | 0 | 0 | 2.4 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90221200 | X射线断层检查仪 | 0 | 3.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 2.8 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90221300 | 其他牙科用x射线应用设备 | 0 | 1.6 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90221400 | 其他医疗或兽医用x射线应用设备 | 0 | 1.6 | 0 | 0 | 0 | 0.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90221910 | 低剂量x射线安全检查设备 | 0 | 3.2 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90221920 | X射线无损探伤检测仪 | 0 | | 0 | 0 | 0 | 2.4 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90221990 | 其他非医疗用X射线设备 | 0 | | 0 | 0 | 0 | 2.4 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90222100 | 医疗用α、β、γ射线设备 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90222910 | γ射线无损探伤检测仪 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90222990 | 其他非医疗用α、β、γ射线设备 | 2.4 | 2.4 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 90223000 | X射线管 | 0 | 1.4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90229010 | X射线影像增强器 | 2.4 | 4.8 | 0 | 0 | 0 | 1.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90229090 | 税号90.22所列其他设备及零件 | 2.4 | 4.8 | 2 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90230010 | 教习头 | 2.8 | 2.8 | 0 | 0 | 0 | 4.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90230090 | 其他专供示范(例如,教学或展览)而无其他用途的仪器、装置及模型 | 2.8 | 2.8 | 0 | 0 | 0 | 4.2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90241010 | 电子万能试验机 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | 5.4 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90241020 | 硬度计 | 2.8 | 4.9 | 0 | 0 | 0 | 4.2 | 0 | | | | 0 | 5.4 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90241090 | 其他金属材料的试验用机器及器具 | 2.8 | 5.5 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | 5.4 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90248000 | 非金属材料的试验用机器及器具 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90249000 | 各种材料的试验用机器零附件 | 2.4 | | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90251100 | 可直接读数的液体温度计 | 0 | 0 | 0 | 0 | 0 | 0.8 | 0 | | 0 | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90251910 | 非液体的工业用温度计及高温计 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | 6.7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90251990 | 非液体的其他温度计、高温计 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | 0 | | 0 | 6.7 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90258000 | 其他温度计、比重计、湿度计等仪器 | 4.4 | 9.3 | 0 | 2.2 | 0 | 6.6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 90259000 | 比重计、温度计等类似仪器的零件 | 3.2 | 3.2 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | 6.3 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90261000 | 测量、检验液体流量或液位的仪器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90262010 | 压力/差压变送器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90262090 | 测量、检验压力的仪器及装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90268010 | 测量气体流量的仪器及装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90268090 | 测量或检验气体的除流量、压力以外其他变化量的仪器及装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90269000 | 液体或气体的测量或检验仪器零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90271000 | 气体或烟雾分析仪 | 2.8 | 5.6 | 0 | 0 | 0 | 4.2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90272011 | 气相色谱仪 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90272012 | 液相色谱仪 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90272019 | 其他色谱仪 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90272020 | 电泳仪 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90273000 | 分光仪、分光光度计及摄谱仪 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90275000 | 使用光学射线的其他仪器及装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90278011 | 集成电路生产用氮质谱捡漏台 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90278012 | 质谱联用仪 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90278019 | 其他质谱仪 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90278091 | 曝光表 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 90278099 | 其他理化分析仪器及装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90279000 | 检镜切片机;理化分析仪器零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90281010 | 煤气表 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90281090 | 其他气量计 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 90282010 | 水表 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 90282090 | 其他液量计 | 4 | | 0 | 2 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 90283011 | 单相感应式电度表 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90283012 | 三相感应式电度表 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90283013 | 单相电子式(静止式)电度表 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90283014 | 三相电子式(静止式)电度表 | 4 | 7 | 0 | 0 | 0 | | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90283019 | 其他电度表 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90283090 | 其他电量计 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 90289010 | 工业用计量仪表零附件 | 3.4 | 5.8 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90289090 | 非工业用计量仪表零附件 | 3.4 | 3.3 | 0 | 0 | 0 | 1.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90291010 | 转数计 | 6 | 10.5 | 0 | 3 | 0 | 11 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 90291020 | 车费计、里程计 | 6 | | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 90291090 | 产量计数器、步数计及类似仪表 | 6 | | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 90292010 | 车辆用速度计 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90292090 | 其他速度计及转速表、频闪观测仪 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 90299000 | 转数计、车费计及类似仪表零件 | 2.4 | | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90301000 | 离子射线的测量或检验仪器及装置 | 0 | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90302010 | 测试频率<300兆赫的通用示波器 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 90302090 | 其他阴极射线示波器 | 0 | 3.5 | 0 | 0 | 0 | 1 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90303110 | 量程≤五位半的数字万用表,不带记录装置 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 90303190 | 其他不带记录装置的万用表 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90303200 | 带记录装置的万用表 | 3.2 | 5.6 | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90303310 | 量程≤五位半的数字电流表、电压表,不带记录装置 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 90303320 | 不带记录装置的电阻测试仪 | 5.6 | | 0 | 0 | 0 | 8.4 | 0 | 0 | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 90303390 | 检测电压、电流及功率的其他仪器,不带记录装置 | 3.6 | | 0 | 0 | 0 | 5.4 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 90303900 | 检测电压、电流、电阻或功率的其他仪器,带记录装置 | 3.2 | | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90304010 | 测试频率<12.4千兆赫兹数字式频率计 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90304090 | 其他无线电通讯专用仪器及装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90308200 | 检测半导体晶片或器件的仪器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90308410 | 电感及电容测试仪 | 4 | | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 90308490 | 其他电量的测量或检验仪器及装置 | 3.2 | 6.4 | 0 | 0 | 0 | 4.8 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90308910 | 其他电感及电容测试仪 | 5.6 | | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 90308990 | 其他电量的测量或检验仪器及装置 | 3.2 | | 0 | 0 | 0 | 1.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90309000 | 税号90.30所属货品的零件及附件 | 2.8 | 4.9 | 0 | 0 | 0 | 4.2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90311000 | 机械零件平衡试验机 | 2.8 | 2.8 | 0 | 0 | 0 | 1.4 | 0 | | | | 0 | 5.4 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90312000 | 试验台 | 2.8 | 5.6 | 0 | 0 | 0 | 4.7 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90314100 | 制造半导体器件时检验半导体晶片、器件或检验光掩模或光栅用 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90314910 | 轮廓投影仪 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90314920 | 光栅测量装置 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90314990 | 其他光学测量或检验仪器和器具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90318010 | 光纤通信及光纤性能测试仪 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90318020 | 坐标测量仪 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | 0 | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90318031 | 超声波探伤检测仪 | 0 | 3.9 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90318032 | 磁粉探伤检测仪 | 0 | 3.9 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90318033 | 涡流探伤检测仪 | 0 | 3.9 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90318039 | 其他无损探伤检测仪器(射线探伤仪除外) | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90318090 | 未列名测量、检验仪器器具及机器 | 0 | 3.5 | | 0 | 0 | 3.4 | 0 | 0 | | 0 | 0 | 4 | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90319000 | 税号90.31的仪器及器具的零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 90321000 | 恒温器 | 2.8 | 2.8 | 0 | 0 | 0 | 4.2 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90322000 | 恒压器 | 2.8 | 4.9 | 0 | 0 | 0 | 1.4 | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90328100 | 液压或气压的其他仪器及装置 | 2.8 | 5.5 | 0 | 0 | 0 | 4.2 | 0 | 0 | | | 0 | 5.4 | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90328911 | 列车自动防护系统(ATP)车载设备 | 2.8 | 5.6 | 0 | 0 | 0 | | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90328912 | 列车自动运行系统(ATO)车载设备 | 2.8 | 5.6 | 0 | 0 | 0 | | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90328919 | 其他列车自动控制系统(ATC)车载设备 | 2.8 | 5.6 | 0 | 0 | 0 | | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90328990 | 非液压或气压的其他自动调节或控制仪器及装置 | 2.8 | 5.6 | 0 | 0 | 0 | | 0 | 0 | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 90329000 | 自动调节或控制仪器零附件 | 0 | 4 | 0 | 0 | 0 | 3 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 90330000 | 90章未列名零附件 | 2.4 | 2.4 | 0 | 0 | 0 | 3.6 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 91011100 | 机械指示式的贵金属电子手表 | 4.4 | 7.7 | 0 | 0 | 0 | 7.4 | 0 | | | | 0 | 9.9 | 5 | 0 | 0 | | | | | 0 | 0 | |
| 91011910 | 光电显示式的贵金属电子手表 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91011990 | 其他贵金属电子手表 | 6 | 10.5 | 0 | 3 | 0 | 10 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 91012100 | 自动上弦的贵金属机械手表 | 4.4 | 7.7 | 0 | 0 | 0 | 7.4 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 91012900 | 非自动上弦贵金属机械手表 | 6 | 10.5 | 0 | 3 | 0 | 10 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 91019100 | 贵金属电子怀表及其他电子表 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 91019900 | 贵金属机械怀表及其他机械表 | 8 | 16 | 0 | 4 | 0 | 13.4 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 91021100 | 机械指示式的其他电子手表 | 5 | 8.7 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 11.1 | 6.2 | 0 | 0 | | | | | 0 | 0 | |
| 91021200 | 光电显示式的其他电子手表 | 9.2 | 19.5 | 0 | 4.6 | 0 | 13.8 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 91021900 | 其他电子手表 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 91022100 | 其他自动上弦的机械手表 | 4.4 | 7.7 | 0 | 0 | 0 | 7.4 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 91022900 | 其他非自动上弦的机械手表 | 6 | 10.5 | 0 | 3 | 0 | 10 | 0 | 0 | 0 | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 91029100 | 电力驱动的电子怀表及其他电子表 | 6 | 10.5 | 0 | 3 | 0 | 10 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 91029900 | 其他机械怀表、秒表及其他表 | 8 | 16 | 0 | 4 | 0 | 13.4 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 91031000 | 以表芯装成的电子钟 | 9.2 | 19.5 | 0 | 4.6 | 0 | 15.4 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 91039000 | 以表芯装成的机械钟 | 8 | 16 | 0 | 4 | 0 | 13.4 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 91040000 | 仪表板钟及车辆船舶等用的类似钟 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | |
| 91051100 | 电子闹钟 | 9.2 | 19.5 | 0 | 4.6 | 0 | 15.4 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 91051900 | 机械闹钟 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 91052100 | 电子挂钟 | 9.2 | 19.5 | 0 | 4.6 | 0 | 13.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 91052900 | 机械挂钟 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 91059110 | 电子天文钟 | 0 | 0 | 0 | 0 | 0 | 1.8 | 0 | | | | 0 | | 0 | | 0 | | | | | 0 | 0 | 0 |
| 91059190 | 其他电子钟 | 9.2 | 19.5 | 0 | 4.6 | 0 | 13.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 91059900 | 其他机械钟 | 6.4 | 11.2 | 0 | 3.2 | 0 | 10.7 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91061000 | 考勤钟、时刻记录器 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91069000 | 其他时间记录器及其他类似装置 | 6.4 | 11.2 | 0 | 3.2 | 0 | 10.7 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91070000 | 定时开关 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 91081100 | 已组装的机械指示式完整电子表芯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91081200 | 已组装的光电显示式完整电子表芯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 10.7 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91081900 | 其他已组装的完整电子表芯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 10.7 | 0 | 0 | 0 | | 0 | 12 | 8 | 0 | 0 | | | | | 0 | 0 | |
| 91082000 | 已组装的自动上弦完整表芯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 10.7 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91089010 | 已组装表面≤33.8mm 机械完整表芯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 10.7 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91089090 | 其他已组装完整机械表芯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 10.7 | 0 | 0 | 0 | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91091000 | 已组装的完整电子钟芯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91099000 | 已组装的完整机械钟芯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91101100 | 未组装的完整表机芯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 10.7 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91101200 | 已组装的不完整表机芯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91101900 | 未组装的不完整表机芯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91109010 | 未组装的完整的钟机芯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91109090 | 不完整的钟机芯 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | |
| 91111000 | 贵金属或包贵金属制的表壳 | 5.6 | 9.8 | 0 | 0 | 0 | 9.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 91112000 | 贱金属制的表壳 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | 10 | 7 | 0 | 0 | | | | | 0 | 0 | |
| 91118000 | 非金属制的表壳 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 91119000 | 表壳的零件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 91122000 | 钟壳 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 91129000 | 钟壳零件 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 91131000 | 贵金属或包贵金属制的表带及零件 | 8 | 16 | 0 | 4 | 0 | | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 91132000 | 贱金属制的表带及其零件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 91139000 | 非金属制的表带及其零件 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 91141000 | 钟、表的发条 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 91143000 | 钟面或表面 | 5.6 | 9.8 | 0 | 0 | 0 | 9.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 91144000 | 钟、表的夹板及横担(过桥) | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 91149010 | 钟、表的宝石轴承 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 91149090 | 钟、表的其他零件 | 5.6 | 9.8 | 0 | 0 | 0 | 9.4 | 0 | 0 | 0 | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 92011000 | 竖式钢琴 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | 0 | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 92012000 | 大钢琴 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 92019000 | 其他钢琴 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 92021000 | 弓弦乐器 | 7 | 7 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 92029000 | 其他弦乐器 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 92051000 | 铜管乐器 | 7 | 7 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 92059010 | 键盘管风琴、簧风琴及类似乐器 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 92059020 | 手风琴及类似乐器 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 92059030 | 口琴 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 92059090 | 其他管乐器,但游艺场风琴和手摇风琴除外 | 7 | 7 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 92060000 | 打击乐器 | 7 | 12.2 | 0 | 0 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 92071000 | 通过电产生或扩大声音的键盘乐器 | 12 | | 0 | 6 | 0 | 20.1 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 92079000 | 其他通过电产生或扩大声音的乐器 | 12 | | 0 | 6 | 0 | 20.1 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 92081000 | 百音盒 | 8.8 | 18.7 | 0 | 4.4 | 0 | 13.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 92089000 | 92章未列名的其他乐器 | 8.8 | 18.7 | 0 | 4.4 | 0 | 13.2 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 92093000 | 乐器用的弦 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 92099100 | 钢琴的零附件 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 92099200 | 编号92.02所列乐器的零附件 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 92099400 | 编号92.07所列乐器的零附件 | 7 | 14 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 92099910 | 节拍器、音叉及定音管 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 92099920 | 百音盒的机械装置 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 92099990 | 本章其他编号未列名的乐器零件 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 93011010 | 自动推进的火炮武器 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93011090 | 其他火炮武器 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93012000 | 火箭发射装置、火焰喷射器等 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93019000 | 其他军用武器 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93020000 | 左轮手枪及其他手枪 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93031000 | 前装枪 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93032000 | 其他运动、狩猎或打靶用滑膛枪 | 5.2 | 9.1 | 0 | 0 | 0 | 8.7 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93033000 | 其他运动、狩猎或打靶用步枪 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 93039000 | 其他火器及类似装置 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93040000 | 其他武器(如弹簧枪、气枪、警棍等) | 5.2 | 9.1 | 0 | 0 | 0 | | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93051000 | 左轮手枪或其他手枪的零件及附件 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93052000 | 猎枪或步枪用零件及附件 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93059100 | 军用武器的零附件 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93059900 | 其他武器的零附件 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93062100 | 猎枪弹 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93062900 | 猎枪弹的零件及气枪弹丸 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93063080 | 接机或类似工具用子弹及其零件 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93063090 | 其他子弹及其零件 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93069000 | 其他弹药和射弹及其零件 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | |
| 93070010 | 军用剑、短弯刀、刺刀、长矛和类似的武器及其零件;军用刀鞘、剑鞘 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 93070090 | 其他剑、短弯刀、刺刀、长矛和类似的武器及其零件;其他刀鞘、剑鞘 | 5.2 | 9.1 | 0 | 0 | 0 | 7.8 | 0 | | | | 0 | | 6.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 94011000 | 飞机用坐具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94012010 | 皮革或再生皮革面的机动车辆用坐具 | 4 | 8.5 | 0 | 0 | 0 | 2 | 0 | | 0 | | | | | | 0 | | | | | 0 | 0 | |
| 94012090 | 机动车辆用坐具 | 4 | 8 | 0 | 0 | 0 | 2 | 0 | | 0 | | | | | | 0 | | | | | 0 | 0 | |
| 94013000 | 可调高度的转动坐具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94014010 | 皮革或再生皮革面的能作床用的两用椅 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94014090 | 能作床用的两用椅 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94015200 | 竹制坐具 | | | | | | | | | | | | | | | | 0 | | | | 0 | 0 | 0 |
| 94015300 | 藤制坐具 | | | | | | | | | | | | | | | | 0 | | | | 0 | 0 | 0 |
| 94015900 | 柳条及类似材料制的坐具 | | | | | | | | | | | | | | | | 0 | | | | 0 | 0 | 0 |
| 94016110 | 皮革或再生皮革面的装软垫的木框架其他坐具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94016190 | 装软垫的木框架的其他坐具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94016900 | 其他木框架的坐具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94017110 | 皮革或再生皮革面的装软垫的金属框架其他坐具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94017190 | 带软垫的金属框架的坐具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94017900 | 其他金属框架的坐具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94018010 | 石制坐具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94018090 | 其他坐具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94019011 | 机动车辆的座椅调角器 | 4 | | 0 | 2 | 0 | 2 | 0 | 0 | | | | | | | 0 | | | | | 0 | 0 | 0 |
| 94019019 | 机动车辆用坐具的其他零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94019090 | 其他用途坐具的零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94021010 | 理发用椅及其零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94021090 | 牙科及类似用途的椅及其零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94029000 | 其他医疗、外科或兽医用家具及零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94031000 | 办公室用金属家具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94032000 | 其他金属家具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94033000 | 办公室用木家具 | | | | | | | | | | | | | | | | 0 | 0 | | | 0 | 0 | 0 |
| 94034000 | 厨房用木家具 | | | | | | | | | | | | | | | | | 0 | | | 0 | 0 | 0 |
| 94035010 | 卧室用红木制家具 | | | | | | | | | | | | | | | | | 0 | | | 0 | 0 | 0 |
| 94035091 | 卧室用漆木家具 | | | | | | | | | | | | | | | | | 0 | | | 0 | 0 | 0 |
| 94035099 | 卧室用其他木家具 | | | | | | | | | | | | | | | | | 0 | | | 0 | 0 | 0 |
| 94036010 | 其他红木制家具 | | | | | | | | | | | | | | | | | 0 | | | 0 | 0 | 0 |
| 94036091 | 其他漆木家具 | | | | | | | | | | | | | | | | | 0 | | | 0 | 0 | 0 |
| 94036099 | 其他木家具 | | | | | | | | | | | | | | | | | 0 | | | 0 | 0 | 0 |
| 94037000 | 塑料家具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94038200 | 竹制家具 | | | | | | | | | | | | | | | | | 0 | | | 0 | 0 | 0 |
| 94038300 | 藤制家具 | | | | | | | | | | | | | | | | | 0 | | | 0 | 0 | 0 |
| 94038910 | 柳条及类似材料制家具 | | | | | | | | | | | | | | | | | 0 | | | 0 | 0 | 0 |
| 94038920 | 石制的家具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94038990 | 其他材料制的家具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94039000 | 税号94.03所列物品的零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 94041000 | 弹簧床垫 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 94042100 | 海绵橡胶或泡沫塑料制褥垫 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 94042900 | 其他材料制褥垫 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | 14 | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 94043010 | 羽毛或羽绒填充的睡袋 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 94043090 | 其他睡袋 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 94049010 | 羽绒或羽毛填充的寝具及类似品 | 8 | 16 | | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 94049020 | 兽毛填充的寝具及类似品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 94049030 | 丝棉填充的寝具及类似品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 94049040 | 化学纤维棉填充的寝具及类似品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 94049090 | 其他材料制的寝具及类似品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 94051000 | 枝形吊灯 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | | | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 94052000 | 电气台灯、床头灯、落地灯 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 94053000 | 圣诞树用的成套灯具 | 6.4 | 11.2 | 0 | 3.2 | 0 | 9.6 | 0 | | | | 0 | | 12.8 | 0 | 0 | | | | | 0 | 0 | 0 |
| 94054010 | 探照灯 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | 0 | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 94054020 | 聚光灯 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | | 0 | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | 0 |
| 94054090 | 其他电灯及照明装置 | 4 | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 94055000 | 非电气灯具及照明装置 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 94056000 | 发光标志、发光铭牌及类似品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 94059100 | 税号94.05所列物品的玻璃制零件 | 8 | 17 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 94059200 | 税号94.05所列物品的塑料制零件 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 94059900 | 税号94.05所列物品其他材料制零件 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 94061000 | 木制活动房屋 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 94069000 | 其他活动房屋 | 4 | 7 | 0 | 2 | 0 | 2 | 0 | | 0 | | 0 | 7 | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 95030010 | 供儿童乘骑的带轮玩具及玩偶车 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95030021 | 玩具动物 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95030029 | 其他玩偶 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95030031 | 玩具电动火车 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95030039 | 其他缩小(按比例缩小)的全套模型组件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95030040 | 其他建筑套件及建筑玩具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95030050 | 玩具乐器 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95030060 | 智力玩具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95030081 | 组装成套的其他玩具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95030082 | 其他带动力装置的玩具及模型 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95030089 | 其他未列名玩具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95030090 | 玩具的零件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95042000 | 台球用品及附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95043010 | 投币式电子游戏机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95043090 | 投币式其他游戏用品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95044000 | 扑克牌 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95045011 | 与电视接收机配套使用的视频游戏控制器及设备零件及附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95045019 | 其他与电视接收机配套使用的游戏机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95045091 | 其他视频游戏控制器及设备零件及附件 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95045099 | 其他游戏机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95049010 | 其他电子游戏机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95049021 | 保龄球自动分瓶机 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95049022 | 保龄球 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95049023 | 保龄球瓶 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95049029 | 其他保龄球自动球道设备及器具 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95049030 | 中国象棋、国际象棋、跳棋等棋类用品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95049040 | 麻将及类似桌上游戏用品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95049090 | 其他游艺场、桌上或室内游戏用品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95051000 | 圣诞节用品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95059000 | 其他节日用品或娱乐用品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 95061100 | 滑雪屐 | 5.6 | 9.8 | | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95061200 | 滑雪屐扣件(滑雪屐带) | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95061900 | 其他滑雪用具 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95062100 | 帆板 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95062900 | 其他水上运动用具 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95063100 | 完整的高尔夫球棍 | 5.6 | 9.8 | | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 95063200 | 高尔夫球 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95063900 | 其他高尔夫球用具 | 5.6 | 9.8 | | 0 | 0 | 8.4 | 0 | | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 95064010 | 乒乓球 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95064090 | 其他乒乓球运动用品及器械 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95065100 | 草地网球拍 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95065900 | 其他网球拍、羽毛球拍或类似球拍 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95066100 | 草地网球 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95066210 | 篮球、足球、排球 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 95066290 | 其他可充气的球 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95066900 | 其他球 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95067010 | 溜冰鞋 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | 12 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95067020 | 旱冰鞋 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | 12 | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95069111 | 跑步机 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95069119 | 其他健身及康复器械 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95069120 | 滑板 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95069190 | 一般的体育活动、体操或竞技用品 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | 0 |
| 95069900 | 其他未列名的95章用品及设备 | 4.8 | 8.4 | 0 | 0 | 0 | 2.4 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | | | | | 0 | 0 | |
| 95071000 | 钓鱼竿 | 8.4 | | | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 95072000 | 钓鱼钩 | 8.4 | 17.8 | | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 95073000 | 钓线轮 | 8.4 | 17.8 | | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 95079000 | 其他钓鱼用品 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | 18.9 | 18.9 | 0 | 0 | | | | | 0 | 0 | |
| 95081000 | 流动马戏团及流动动物园 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 95089000 | 其他旋转木马、秋千等游乐场娱乐设备 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 96011000 | 已加工的兽牙及其制品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96019000 | 其他已加工动物质雕刻料及其制品 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 96020010 | 装药用胶囊 | 4.2 | 7.3 | 0 | 0 | 0 | 6.3 | 0 | | | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | |
| 96020090 | 已加工植物或矿物质雕刻料及制品 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 96031000 | 用枝条或其他植物材料捆扎成的帚 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96032100 | 牙刷,包括齿板刷 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96032900 | 剃须刷、发刷、睫毛刷等人体化妆用刷 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | 13.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 96033010 | 画笔 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | 15 | 15 | 0 | 0 | | | | | 0 | 0 | |
| 96033020 | 毛笔 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | 18 | 18 | 0 | 0 | | | | | 0 | 0 | |
| 96033090 | 化妆用的类似笔 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | 22.5 | 22.5 | 0 | 0 | | | | | 0 | 0 | |
| 96034011 | 猪鬃制漆刷及类似刷 | 8 | 16 | 0 | 4 | 0 | 12 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96034019 | 其他材料制漆刷及类似刷 | 9.2 | 19.5 | 0 | 4.6 | 0 | 13.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96034020 | 油漆块垫及滚筒 | 9.2 | 19.5 | 0 | 4.6 | 0 | 13.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96035011 | 作为机器、器具零件的金属丝刷 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 96035019 | 作为车辆零件的金属丝刷 | 5.6 | 9.8 | 0 | 0 | 0 | 9.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 96035091 | 作为机器、器具零件的其他刷 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | |
| 96035099 | 作为车辆零件的其他刷 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 96039010 | 羽毛掸 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | 18.9 | 18.9 | 0 | 0 | | | | | 0 | 0 | |
| 96039090 | 其他帚、刷、拖把及其他毛掸 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96040000 | 手用粗筛、细筛 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96050000 | 个人梳妆、缝纫等用成套旅行用品 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 96061000 | 揿扣及其零件 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96062100 | 塑料制钮扣,未用纺织材料包裹 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | 0 | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 96062200 | 贱金属制,未用纺织材料包裹的纽扣 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | 0 | 0 | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 96062900 | 其他钮扣 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 96063000 | 钮扣芯及钮扣的其他零件 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | 0 | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | 0 |
| 96071100 | 装有贱金属齿的拉链 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 96071900 | 其他拉链 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | 0 | 0 | | 0 | 14.7 | 14.7 | 0 | 0 | | | | | 0 | 0 | |
| 96072000 | 拉链零件 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96081000 | 圆珠笔 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | 0 | | 0 | 13.5 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 96082000 | 毡尖和其他渗水式笔尖笔及唛头笔 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96083010 | 墨汁画笔 | 8.4 | 16.8 | 0 | 4.2 | 0 | 12.6 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96083020 | 自来水笔 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 96083090 | 其他钢笔 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 96084000 | 活动铅笔 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96085000 | 含有≥两种笔的成套货品 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96086000 | 圆珠笔芯 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96089100 | 钢笔头及笔尖粒 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | 0 | 0 | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 96089910 | 机器、仪器用笔 | 7 | 12.2 | 0 | 3.5 | 0 | 10.5 | 0 | 0 | 0 | | 0 | | 14 | 0 | 0 | | | | | 0 | 0 | |
| 96089920 | 蜡纸铁笔、钢笔杆、铅笔杆等 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96089990 | 其他笔零件 | 8.4 | 17.8 | 0 | 4.2 | 0 | 0 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96091010 | 铅笔 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 96091020 | 颜色铅笔 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96092000 | 铅笔芯,黑的或其他颜色的 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96099000 | 蜡笔、图画碳笔、书写或绘画用粉笔 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |
| 96100000 | 具有书写或绘画面的石板、黑板 | 6 | 10.5 | 0 | 3 | 0 | 9 | 0 | | | | 0 | | 12 | 0 | 0 | | | | | 0 | 0 | |

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| 税则号列 | 货品名称 | 协定税率 | | | | | | | | | | | | | | | 特惠税率 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 澳大利亚 | 韩国 | 冰岛 | 秘鲁 | 哥达 | 瑞士 | 新西兰 | 香港 | 澳门 | 台湾 | 东盟 | 亚太5国 | 巴基斯坦 | 新加坡 | 智利 | 老挝 | 柬埔寨 | 缅甸 | 亚太2国 | LDC1 | LDC2 | LDC3 |
| 96110000 | 手用日期戳、封缄戳、编号戳及类似印戳 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96121000 | 打字机色带或类似色带 | 4.2 | 8.4 | 0 | 0 | 0 | 6.3 | 0 | | 0 | | 0 | | 5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 96122000 | 印台 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96131000 | 一次性袖珍气体打火机 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96132000 | 可充气袖珍气体打火机 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96138000 | 其他打火器 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96139000 | 打火机及打火器零件 | 10 | 21.2 | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96140010 | 烟斗及烟斗头 | 10 | | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96140090 | 烟嘴及其零件 | 10 | | 0 | 5 | 0 | 15 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96151100 | 硬质橡胶或塑料制梳子、发夹及类似品 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | 16.2 | 14.4 | 0 | 0 | | | | | 0 | 0 | 0 |
| 96151900 | 其他材料制梳子、发夹及类似品 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | 0 |
| 96159000 | 其他发夹、卷发器等及其零件 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | 16.2 | 14.4 | 0 | 0 | | | | | 0 | 0 | 0 |
| 96161000 | 香水喷雾器或类似的化妆用喷雾器 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | 16.2 | 14.4 | 0 | 0 | | | | | 0 | 0 | |
| 96162000 | 施敷脂粉或化妆品用粉扑及粉拍 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | | | | 0 | 16.2 | 14.4 | 0 | 0 | | | | | 0 | 0 | |
| 96170011 | 玻璃内胆制保温瓶 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96170019 | 其他保温瓶 | 9.6 | 20.4 | 0 | 4.8 | 0 | 14.4 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96170090 | 其他真空容器及零件 | 7.2 | 12.6 | 0 | 3.6 | 0 | 10.8 | 0 | 0 | 0 | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96180000 | 裁缝用人体模型及其他人体模型 | 8.4 | 17.8 | 0 | 4.2 | 0 | 12.6 | 0 | | | | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| 96190011 | 婴儿尿布及尿裤 | 3 | | | | | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 96190019 | 其他尿布及尿裤 | 3 | | | | | | 0 | 0 | 0 | 0 | 0 | | | | 0 | | | | | 0 | 0 | 0 |
| 96190020 | 卫生巾(护垫)及止血塞 | 4 | 7 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | 7.5 | | 0 | | | | | 0 | 0 | 0 |
| 96190090 | 任何材料制的卫生巾或尿布的类似品 | 5.6 | 9.8 | 0 | 3.2 | 0 | 10.6 | 0 | 0 | 0 | 0 | 0 | 9.3 | 7.5 | 0 | 0 | | | | | 0 | 0 | 0 |
| 96200000 | 独脚架、双脚架、三脚架及类似品 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | 0 | 0 | 0 |
| 97011011 | 唐卡 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 97011019 | 其他手绘油画、粉画及其他画 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 97011020 | 手绘油画、粉画及其他画的复制品 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 97019000 | 拼贴画及类似装饰板 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | | | | 0 | | 11.2 | 0 | 0 | | | | | 0 | 0 | 0 |
| 97020000 | 雕版画、印制画、石印画的原本 | 4.8 | 8.4 | 0 | 2.4 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | |
| 97030000 | 各种材料制的雕塑品原件 | 4.8 | 8.4 | 0 | 0 | 0 | 7.2 | 0 | | | | 0 | | 6 | 0 | 0 | | | | | 0 | 0 | 0 |
| 97040010 | 使用或未使用的邮票 | 3.2 | 3.2 | 0 | 0 | 0 | 1.6 | 0 | 0 | 0 | | 0 | | 5 | | 0 | | | | | 0 | 0 | 0 |
| 97040090 | 其他使用或未使用的印花税票及类似票证 | 5.6 | 9.8 | 0 | 0 | 0 | 8.4 | 0 | 0 | 0 | | 0 | | 7 | 0 | 0 | | | | | 0 | 0 | |
| 97050000 | 具有动、植、矿物学意义的收藏品 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| 97060000 | 超过一百年的古物 | | | | | | | | | | | | | | | | | | | | 0 | 0 | 0 |

注:① 亚太2国:孟加拉人民共和国、老挝人民民主共和国

② LDC1:埃塞俄比亚联邦民主共和国、布隆迪共和国、赤道几内亚共和国、刚果民主共和国、吉布提共和国、几内亚共和国、几内亚比绍共和国、莱索托王国、马达加斯加共和国、马拉维共和国、马里共和国、莫桑比克共和国、南苏丹共和国、塞拉利昂共和国、塞内加尔共和国、苏丹共和国、索马里联邦共和国、坦桑尼亚联合共和国、乌干达共和国、乍得共和国、中非共和国、阿富汗伊斯兰共和国、也门共和国、瓦努阿图共和国、科摩罗联盟、毛里塔尼亚伊斯兰共和国、多哥共和国、利比里亚共和国、卢旺达共和国、安哥拉共和国、赞比亚共和国、尼泊尔联邦民主共和国、尼日尔共和国、厄立特里亚国、柬埔寨王国(共35国)

③LDC2:贝宁共和国、东帝汶民主共和国、缅甸联邦共和国(共3国)

④LDC3:孟加拉人民共和国(共1国)

注2:①价格≤2000美元/台:25.5%;价格>2000美元/台:2.5%+3717.9元/台

②完税价格不高于2000美元/台:16%;完税价格高于2000美元/台:3%,加1581元

③完税价格不高于2000美元/台:18.4%;完税价格高于2000美元/台:3%,加1879元

④完税价格不高于2000美元/台:18%;完税价格高于2000美元/台:3%,加1824元

⑤完税价格不高于2000美元/台:13.5%;完税价格高于2000美元/台:3%,加1281元

⑥完税价格不高于2000美元/台:12%;完税价格高于2000美元/台:3%,加1098元

⑦价格≤5000美元/台:29.7%;价格>5000美元/台:2.5%+11016元/台

⑧完税价格不高于5000美元/台:24.9%;完税价格高于5000美元/台:3%,加1095元

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附表 2：

**2017 年进口商品从量税、复合税税目、税率表**

（2017 年 1 月 1 日起实施）

**Attached table 2：**

**Specific、CompoundScaleDuties，2017**

（EnforcedfromJanuary1，2017）

| 税则号列 | 货 品 名 称 | 普通税率 | 2017 年最惠国税率 |
|---|---|---|---|
| 02071200 | 冻的整只鸡 | 5.6 元/千克 | 1.3 元/千克 |
| 02071411 | 冻的带骨鸡块（包括鸡胸脯、鸡大腿等） | 4.2 元/千克 | 0.6 元/千克 |
| 02071419 | 冻的不带骨鸡块（包括鸡胸脯、鸡大腿等） | 9.5 元/千克 | 0.7 元/千克 |
| 02071421 | 冻的鸡翼（不包括翼尖） | 8.1 元/千克 | 0.8 元/千克 |
| 02071422 | 冻的鸡爪 | 3.2 元/千克 | 1 元/千克 |
| 02071429 | 冻的其他鸡杂碎（包括鸡翼尖、鸡肝等） | 3.2 元/千克 | 0.5 元/千克 |
| 05040021 | 冷、冻的鸡肫（即鸡胃） | 7.7 元/千克 | 1.3 元/千克 |
| 22030000 | 麦芽酿造的啤酒 | 7.5 元/升 | 0 |
| 27090000 | 石油原油（包括从沥青矿物提取的原油） | 85 元/吨 | 0 |
| 37023190 | 其他未曝光无齿孔彩色窄胶卷（窄胶卷指宽度≤105 毫米，彩色摄影用） | 433 元/平方米 | 56 元/平方米 |
| 37023220 | 照相制版涂卤化银液无齿孔窄胶卷（成卷未曝光感光胶片，窄胶卷指宽度≤105 毫米） | 104 元/平方米 | 4.5 元/平方米 |
| 37023290 | 其他涂卤化银乳液无齿孔窄胶卷（成卷未曝光感光胶片，窄胶卷指宽度≤105 毫米） | 202 元/平方米 | 21 元/平方米 |
| 37023920 | 照相制版用其他无齿孔窄感光胶卷（成卷未曝光感光胶片，窄胶卷指宽度≤105 毫米） | 104 元/平方米 | 12 元/平方米 |
| 37023990 | 其他用无齿孔窄感光胶卷（成卷未曝光感光胶片，窄胶卷指宽度≤105 毫米） | 202 元/平方米 | 24 元/平方米 |
| 37024100 | 未曝光无齿孔宽长彩色胶卷（宽长胶卷指宽度>610 毫米，长度>200 米） | 202 元/平方米 | 7.1 元/平方米 |
| 37024221 | 印刷电路板制造用光致抗蚀干膜（指宽度>610 毫米，长度>200 米） | 110 元/平方米 | 0.6 元/平方米 |
| 37024229 | 照相制版其他未曝光无齿宽长胶卷（宽长指宽度>610 毫米，长度>200 米） | 110 元/平方米 | 1.6 元/平方米 |
| 37024292 | 红色或红外激光胶片 | 213 元/平方米 | 2.4 元/平方米 |
| 37024299 | 黑白其他未曝光无齿孔宽长胶卷（宽长胶卷指宽度>610 毫米，长度>200 米） | 213 元/平方米 | 7 元/平方米 |
| 37024329 | 其他照相制版用未曝光无齿孔胶卷（宽度>610 毫米，长度≤200 米） | 104 元/平方米 | 3.7 元/平方米 |
| 37024390 | 彩色或黑白其他用未曝光无齿孔中长胶卷（中长胶卷指宽度>610 毫米，长度≤200 米） | 202 元/平方米 | 17 元/平方米 |
| 37024421 | 照相制版用未曝光激光照排片（宽度大于 105 毫米，小于等于 610 毫米） | 115 元/平方米 | 2.0 元/平方米 |
| 37024422 | 印刷电路板制造用光致抗蚀干膜（宽度大于 105 毫米，小于等于 610 毫米） | 115 元/平方米 | 5 元/平方米 |
| 37024429 | 其他照相制版用无齿孔未曝光胶卷（宽度大于 105 毫米，小于等于 610 毫米） | 115 元/平方米 | 2.9 元/平方米 |
| 37024490 | 彩色或黑白其他用无齿孔未曝光中宽胶卷（中宽胶卷 105 毫米<宽度≤610 毫米） | 202 元/平方米 | 27 元/平方米 |
| 37025200 | 彩色摄影用未曝光彩色胶卷 ，宽度≤16 毫米 | 433 元/平方米 | 95 元/平方米 |
| 37025300 | 幻灯片用未曝光彩色摄影胶卷（16 毫米<宽度≤35 毫米，长度≤30 米） | 433 元/平方米 | 128 元/平方米 |
| 37025410 | 非幻灯片用彩色摄影胶卷（宽度=35 毫米，长度≤2 米） | 433 元/平方米 | 18 元/平方米 |
| 37025490 | 其他非幻灯片用彩色摄影胶卷（16 毫米<宽度≤35 毫米，长度≤30 米） | 433 元/平方米 | 24 元/平方米 |

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| 税则号列 | 货 品 名 称 | 普通税率 | 2017 年最惠国税率 |
|---|---|---|---|
| 37025520 | 未曝光的窄长彩色电影胶卷(窄长胶卷指 16 毫米<宽度≤35 毫米,长度>30 米) | 232 元/平方米 | 9 元/平方米 |
| 37025590 | 其他未曝光窄长彩色胶卷窄长胶卷指 16 毫米<宽度≤35 毫米,长度>30 米) | 433 元/平方米 | 27 元/平方米 |
| 37025620 | 未曝光的中宽彩色电影胶卷(中宽胶卷指宽度>35 毫米) | 232 元/平方米 | 13 元/平方米 |
| 37025690 | 其他未曝光的中宽彩色胶卷(中宽胶卷指宽度>35 毫米) | 433 元/平方米 | 74 元/平方米 |
| 37029600 | 未曝光非彩色胶卷(宽度≤35 毫米,长度≤30 米) | 210 元/平方米 | 21 元/平方米 |
| 37029700 | 未曝光非彩色胶卷(宽度≤35 毫米, 长度>30 米) | 210 元/平方米 | 9 元/平方米 |
| 37029800 | 未曝光的非彩色胶卷,宽度>35 毫米 | 210 元/平方米 | 10 元/平方米 |
| 85211011 | 广播级磁带录像机 | 完税价格不高于 2000 美元/台:130%;<br>完税价格高于 2000 美元/台:6%,加 20600 元 | 完税价格不高于 2000 美元/台:30%;<br>完税价格高于 2000 美元/台:3%,加 3283 元 |
| 85211019 | 其他磁带录像机 | 完税价格不高于 2000 美元/台:130%;<br>完税价格高于 2000 美元/台:6%,加 20600 元 | 完税价格不高于 2000 美元/台:30%;<br>完税价格高于 2000 美元/台:3%,加 3283 元 |
| 85211020 | 磁带放像机 | 完税价格不高于 2000 美元/台:130%;<br>完税价格高于 2000 美元/台:6%,加 20600 元 | 完税价格不高于 2000 美元/台:30%;<br>完税价格高于 2000 美元/台:3%,加 3283 元 |
| 85258012 | 非特种用途的广播级电视摄像机 | 完税价格不高于 5000 美元/台:130%;<br>完税价格高于 5000 美元/台:6%,加 51500 元 | 完税价格不高于 5000 美元/台,35%;<br>完税价格高于 5000 美元/台:3%,加 9728 元 |
| 85258013 | 非特种用途的其他电视摄像机 | 完税价格不高于 5000 美元/台:130%;<br>完税价格高于 5000 美元/台:6%,加 51500 元 | 完税价格不高于 5000 美元/台,35%;<br>完税价格高于 5000 美元/台:3%,加 9728 元 |
| 85258022 | 非特种用途的单镜头反光型数字照相机 | 完税价格不高于 5000 美元/台:130%;<br>完税价格高于 5000 美元/台:6%,加 51500 元 | 0 |
| 85258025 | 非特种用途的其他可换镜头的数字照相机 | 完税价格不高于 5000 美元/台:130%;<br>完税价格高于 5000 美元/台:6%,加 51500 元 | 0 |
| 85258029 | 非特种用途的其他数字照相机 | 完税价格不高于 5000 美元/台:130%;<br>完税价格高于 5000 美元/台:6%,加 51500 元 | 0 |
| 85258032 | 非特种用途的广播级视频摄录一体机 | 完税价格不高于 5000 美元/台:130%;<br>完税价格高于 5000 美元/台:6%,加 51500 元 | 0 |
| 85258039 | 非特种用途的其他视频摄录一体机(家用型摄录一体机除外) | 完税价格不高于 5000 美元/台:130%;<br>完税价格高于 5000 美元/台:6%,加 51500 元 | 0 |

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附表 3：

## 2017 年关税配额商品税目、税率表

（2017 年 1 月 1 日起实施）

Attached table 3：

## In-Quota Interim Duty Rate on Imported Goods, 2017

(Enforced from January 1, 2017)

说明：2017 年在国家规定配额内的进口货物，按下表配额内的税率执行；超过配额数量的进口货物，执行税则当中的法定关税税率，即配额外税率。

**Explanation**: During 2017, according to the state regulations, goods imported within quota, will be processed using the In-Quota Duty Rate Schedule below; goods imported exceeding the quota amount, will be processed using Statutory Tariff Rate in the Tariff Schedule, that is, Out-Quota Tariff Rate.

| 序号 No. | 货品名称 Description of Goods | 税则号列 Tariff No. | 2017 年进口税率(%) Import Duty Rate(%) | | | | |
|---|---|---|---|---|---|---|---|
| | | | 配额外税率 Out-Quota Duty Rate | | 配额内税率 In-Quota Duty Rate | 国别关税配额税率 | |
| | | | 最惠国税率 M. F. N. | 普通税率 Gen. | | 新西兰(%) | 澳大利亚(%) |
| 1 | 小麦 Wheat | 10011100 | 65 | 180 | 1 | | |
| | | 10011900 | 65 | 180 | 1 | | |
| | | 10019100 | 65 | 180 | 1 | | |
| | | 10019900 | 65 | 180 | 1 | | |
| | | 11010000 | 65 | 130 | 6 | | |
| | | 11031100 | 65 | 130 | 9 | | |
| | | 11032010 | 65 | 180 | 10 | | |
| 2 | 玉米 Maize(Corn) | 10051000 | 20 | 180 | 1 | | |
| | | 10059000 | 65 | 180 | 1 | | |
| | | 11022000 | 40 | 130 | 9 | | |
| | | 11031300 | 65 | 130 | 9 | | |
| | | 11042300 | 65 | 180 | 10 | | |
| 3 | 稻谷和大米 Rice, whether or not busked | 10061011 | 65 | 180 | 1 | | |
| | | 10061019 | 65 | 180 | 1 | | |
| | | 10061091 | 65 | 180 | 1 | | |
| | | 10061099 | 65 | 180 | 1 | | |
| | | 10062010 | 65 | 180 | 1 | | |
| | | 10062090 | 65 | 180 | 1 | | |
| | | 10063010 | 65 | 180 | 1 | | |
| | | 10063090 | 65 | 180 | 1 | | |
| | | 10064010 | 65 | 180 | 1 | | |
| | | 10064090 | 65 | 180 | 1 | | |
| | | 11029011 | 40 | 130 | 9 | | |
| | | 11029019 | 40 | 130 | 9 | | |
| | | 11031921 | 10 | 70 | 9 | | |
| | | 11031929 | 10 | 70 | 9 | | |
| 4 | 糖 Sugar | 17011200 | 50 | 125 | 15 | | |
| | | 17011300 | 50 | 125 | 15 | | |
| | | 17011400 | 50 | 125 | 15 | | |
| | | 17019100 | 50 | 125 | 15 | | |
| | | 17019910 | 50 | 125 | 15 | | |
| | | 17019920 | 50 | 125 | 15 | | |
| | | 17019990 | 50 | 125 | 15 | | |
| 5 | 羊毛 Wool | 51011100 | 38 | 50 | 1 | 0 | 0 |
| | | 51011900 | 38 | 50 | 1 | 0 | 0 |
| | | 51012100 | 38 | 50 | 1 | 0 | 0 |
| | | 51012900 | 38 | 50 | 1 | 0 | 0 |
| | | 51013000 | 38 | 50 | 1 | 0 | 0 |
| | | 51031010 | 38 | 50 | 1 | 0 | 0 |
| 6 | 毛条 Wool Tops | 51051000 | 38 | 50 | 3 | 0 | |
| | | 51052100 | 38 | 50 | 3 | 0 | |
| | | 51052900 | 38 | 50 | 3 | 0 | |

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| 序号 No. | 货品名称 Description of Goods | 税则号列 Tariff No. | 2017 年进口税率(%) Import Duty Rate(%) | | | | |
|---|---|---|---|---|---|---|---|
| | | | 配额外税率 Out-Quota Duty Rate | | 配额内税率 In-Quota Duty Rate | 国别关税配额税率 | |
| | | | 最惠国税率 M. F. N. | 普通税率 Gen. | | 新西兰(%) | 澳大利亚(%) |
| 7 | 棉花 Cotton | 52010000 | 40【注 1】 | 125 | 1 | | |
| | | 52030000 | 40 | 125 | 1 | | |
| 8 | 化肥 Chemical Fertilizer | 31021000 | 50 | 150 | 4【注 2】 | | |
| | | 31052000 | 50 | 150 | 4【注 3】 | | |
| | | 31053000 | 50 | 150 | 4【注 4】 | | |

【注 1】:

对配额外进口的一定数量棉花,适用滑准税形式暂定关税,具体方式如下:

1.当进口棉花完税价格高于或等于 15.000 元/千克时,按 0.570 元/千克计征从量税;

2.当进口棉花完税价格低于 15.000 元/千克时,暂定从价税率按下式计算:

Ri=9.337/Pi +2.77%×Pi -1

对上式计算结果四舍五入保留 3 位小数。其中 Ri 为暂定从价税率,当按上式计算值高于 40%时,Ri 取值 40%;Pi 为关税完税价格,单位为元/千克。

【注 2、3、4】:

暂定税率为 1%。

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附表 4：

2017 年进口商品消费税税率表

Attached table 4：

Consumption tax on Imported Goods 2017

| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　注 |
|---|---|---|---|---|
| 2106902000 | 制造饮料用的复合酒精制品 | 5% | | |
| 2203000000 | 麦芽酿造的啤酒 | | (进口完税价格≥370美元/吨的麦芽酿造啤酒,税率为250元/吨)(进口完税价格<370美元/吨的麦芽酿造啤酒,税率为220/元/吨) | 1千克=0.988升 |
| 2204100000 | 葡萄汽酒 | 10% | | |
| 2204210000 | 小包装的鲜葡萄酿造的酒,小包装指装入两升及以下容器的 | 10% | | |
| 2204290000 | 其他包装鲜葡萄酿造的酒,其他包装指装入两升以上容器的 | 10% | | |
| 2204300000 | 其他酿酒葡萄汁,品目2009以外的 | 10% | | |
| 2205100000 | 小包装的味美思酒及类似酒,两升及以下容器包装,加植物或香料的用鲜葡萄酿造的酒 | 10% | | |
| 2205900000 | 其他包装的味美思酒及类似酒,两升以上容器包装,加植物或香料的用鲜葡萄酿造的酒 | 10% | | |
| 2206001000 | 黄酒,以稻米、黍米、玉米、小米、小麦等为主要原料,经进一步加工制成 | 10% | | 1千克=0.962升 |
| 2206009000 | 其他发酵饮料,未列名发酵饮料混合物及发酵饮料与无酒精饮料的混合物 | 10% | | |
| 2208200010 | 装入200升及以上容器的蒸馏葡萄酒制得的烈性酒 | 20% | | 1升=0.912千克 |
| 2208200090 | 其他蒸馏葡萄酒制得的烈性酒 | 20% | | 1升=0.912千克 |
| 2208300000 | 威士忌酒 | 20% | | 1升=0.912千克 |
| 2208400000 | 朗姆酒及蒸馏已发酵甘蔗产品制得的其他烈性酒 | 20% | | 1升=0.912千克 |
| 2208500000 | 杜松子酒 | 20% | | 1升=0.912千克 |
| 2208600000 | 伏特加酒 | 20% | | 1升=0.912千克 |
| 2208700000 | 利口酒及柯迪尔酒 | 20% | | 1升=0.912千克 |
| 2208901010 | 濒危龙舌兰酒 | 20% | | 1升=0.912千克 |
| 2208901090 | 其他龙舌兰酒 | 20% | | 1升=0.912千克 |
| 2208902000 | 白酒 | 20% | | 1升=0.912千克 |
| 2208909021 | 含濒危野生动植物成分的薯类蒸馏酒 | 20% | | |
| 2208909029 | 其他薯类蒸馏酒 | 20% | | |
| 2208909091 | 含濒危野生动植物成分的其他蒸馏酒及酒精饮料 | 20% | | |
| 2208909099 | 其他蒸馏酒及酒精饮料 | 20% | | |
| 2402100000 | 烟草制的雪茄烟 | 36% | | |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　　注 |
|---|---|---|---|---|
| 2402200000 | 烟草制的卷烟 | | 每标准条进口完税价格≥50元人民币,45%+150元/标准箱)(每标准条进口完税价格<50元人民币,30%+150元/标准箱) | 1标准条=200支;1标准箱=5万支 |
| 2402900001 | 烟草代用品制的卷烟 | | (每标准条进口完税价格≥50元人民币,45%+150元/标准箱)(每标准条进口完税价格<50元人民币,30%+150元/标准箱) | 1标准条=200支;1标准箱=5万支 |
| 2402900009 | 烟草代用品制的雪茄烟 | 36% | | |
| 2403110000 | 供吸用的本章子目注释所述的水烟料,不论是否含有任何比例的烟草代用品 | 30% | | |
| 2403190000 | 其他供吸用的烟草,不论是否含有任何比例的烟草代用品 | 30% | | |
| 2403910010 | 再造烟草 | 30% | | |
| 2403910090 | 均化烟草 | 30% | | |
| 2403990090 | 其他烟草及烟草代用品的制品 | 30% | | 烟草精汁除外 |
| 2710121000 | 车用汽油及航空汽油,不含生物柴油 | | 1.52元/升 | 1千克=1.388升 |
| 2710122000 | 石脑油,不含生物柴油 | | 1.52元/升 | 1千克=1.385升 |
| 2710123000 | 橡胶溶剂油、油漆溶剂油、抽提溶剂油,不含生物柴油 | | 1.52元/升 | 1千克=1.282升 |
| 2710191100 | 航空煤油,不含生物柴油 | | 1.2元/L(暂缓实施) | l千克=1.246升 |
| 2710191200 | 灯用煤油,不含生物柴油 | | 1.2元/L | |
| 2710191910 | 正构烷烃(C9-C13),不含生物柴油 | | 1.2元/L | |
| 2710191990 | 其他煤油馏分的油及制品,不含生物柴油 | | 1.2元/L | |
| 2710192200 | 5-7号燃料油,不含生物柴油 | | 1.2元/L | 1千克=1.015升 |
| 2710192300 | 柴油 | | 1.2元/L | |
| 2710192910 | 蜡油,不含生物柴油,350℃以下馏出物体积<20%,550℃以下馏出物体积>80% | | 1.2元/L | 1千克=1.015升 |
| 2710192990 | 其他燃料油,不含生物柴油 | | 1.2元/L | 1千克=1.176升 |
| 2710199100 | 润滑油,不含生物柴油 | | 1.52元/升 | 1千克=1.126升 |
| 2710199200 | 润滑脂,不含生物柴油 | | 1.52元/升 | 1千克=1.126升 |
| 2710199300 | 润滑油基础油,不含生物柴油 | | 1.52元/升 | 1千克=1.126升 |
| 2710199900 | 其他重油;其他重油制品,不含生物柴油,包括按重量计含油≥70%的制品 | | 1.2元/升 | 1千克=1.015升 |
| 2710200000 | 石油及从沥青矿物提取的油类(但原油除外)以及以上述油为基本成分(按重量计≥70%)的其他税目未列名制品,含生物柴油<30%,废油除外 | | 1.2元/升 | |
| 3208100010 | 分散于或溶于非水介质的聚酯油漆及清漆,施工状态下挥发性有机物含量大于420克/升,以聚酯为基本成分的(包括瓷漆及大漆) | 4% | | |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　注 |
|---|---|---|---|---|
| 3208201011 | 分散于或溶于非水介质的光导纤维用涂料,施工状态下挥发性有机物含量大于 420 克/升,主要成分为聚胺酯丙烯酸酯类化合物,以丙烯酸聚合物为基本成分 | 4% | | |
| 3208201091 | 其他以丙烯酸聚合物为基本成分的油漆、清漆等,施工状态下挥发性有机物含量大于 420 克/升,分散于或溶于非水质的以丙烯酸聚合物为基本成分,包括瓷漆大漆 | 4% | | |
| 3208202010 | 溶于非水介质的聚乙烯油漆及清漆,施工状态下挥发性有机物含量大于 420 克/升,以乙烯聚合物为基本成分(包括瓷漆及大漆) | 4% | | |
| 3208901011 | 分散于或溶于非水介质的光导纤维用涂料,施工状态下挥发性有机物含量大于 420 克/升,主要成分为聚胺酯丙烯酸酯类化合物,以聚胺酯类化合物为基本成分 | 4% | | |
| 3208901091 | 其他聚胺酯油漆清漆等,施工状态下挥发性有机物含量大于 420 克/升,溶于非水介质以聚胺酯类化合物为基本成分,含瓷漆大漆 | 4% | | |
| 3208909010 | 分散于或溶于非水介质其他油漆、清漆溶液,施工状态下挥发性有机物含量大于 420 克/升,包括以聚合物为基本成分的漆,本章注释四所述溶液 | 4% | | |
| 3209100010 | 溶于水介质的聚丙烯酸油漆及清漆,施工状态下挥发性有机物含量大于 420 克/升,以聚丙烯酸或聚乙烯为基本成分的(包括瓷漆及大漆) | 4% | | |
| 3209901010 | 以环氧树脂为基本成分的油漆及清漆,施工状态下挥发性有机物含量大于 420 克/升,包括瓷漆及大漆,分散或溶于水介质 | 4% | | |
| 3209902010 | 以氟树脂为基本成分的油漆及清漆,施工状态下挥发性有机物含量大于 420 克/升,包括瓷漆及大漆,分散于或溶于水介质 | 4% | | |
| 3209909010 | 溶于水介质其他聚合物油漆及清漆,施工状态下挥发性有机物含量大于 420 克/升,以合成聚合物或化学改性天然聚合物为基本成分的 | 4% | | |
| 3210000011 | 其他光导纤维用涂料,施工状态下挥发性有机物含量大于 420 克/升 | 4% | | |
| 3210000091 | 其他油漆及清漆,皮革用水性颜料,施工状态下挥发性有机物含量大于 420 克/升,包括非聚合物为基料的瓷漆,大漆及水浆涂料 | 4% | | |
| 3214900010 | 非耐火涂面制剂,施工状态下挥发性有机物含量大于 420 克/升,涂门面、内墙、地板、天花板等用 | 4% | | |
| 3302109001 | 生产食品、饮料用混合香料及制品,含以香料为基本成分的混合物,按容量计酒精浓度>0.5% | 5% | | |
| 3303000010 | 完税价格≥10 元/毫升(克)的香水及花露水 | | 完税价格≥10 元/克的,税率为 15% | |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　注 |
|---|---|---|---|---|
| 3303000020 | 包装标注含量以体积计的香水及花露水 | | 完税价格≥10元/毫升的,税率为15% | |
| 3303000090 | 其他香水及花露水 | 30% | | |
| 3304100011 | 包装标注含量以重量计的含濒危植物成分唇用化妆品 | | 完税价格≥10元/克的,税率为15% | |
| 3304100012 | 包装标注含量以体积计的其他唇用化妆品 | | 完税价格≥10元/毫升的,税率为15% | |
| 3304100013 | 包装标注规格为“片”或“张”的含濒危植物成分唇用化妆品 | | 完税价格≥15元/片(张)的,税率为15% | |
| 3304100091 | 包装标注含量以重量计的其他唇用化妆品 | | 完税价格≥10元/克的,税率为15% | |
| 3304100092 | 包装标注含量以体积计的其他唇用化妆品 | | 完税价格≥10元/毫升的,税率为15% | |
| 3304100093 | 包装标注规格为“片”或“张”的其他唇用化妆品 | | 完税价格≥15元/片(张)的,税率为15% | |
| 3304100099 | 其他唇用化妆品 | 30% | | |
| 3304200011 | 包装标注含量以重量计的含濒危植物成分眼用化妆品 | | 完税价格≥10元/克的,税率为15% | |
| 3304200012 | 包装标注含量以体积计的含濒危植物成分眼用化妆品 | | 完税价格≥10元/毫升的,税率为15% | |
| 3304200013 | 包装标注规格为“片”或“张”的含濒危植物成分眼用化妆品 | | 完税价格≥15元/片(张)的,税率为15% | |
| 3304200019 | 其他含濒危植物成分眼用化妆品 | 30% | | |
| 3304200091 | 包装标注含量以重量计的其他眼用化妆品 | | 完税价格≥10元/克的,税率为15% | |
| 3304200092 | 包装标注含量以体积计的其他眼用化妆品 | | 完税价格≥10元/毫升的,税率为15% | |
| 3304200093 | 包装标注规格为“片”或“张”的其他眼用化妆品 | 30% | | |
| 3304300000 | 指(趾)甲化妆品 | 30% | | |
| 3304300001 | 包装标注含量以重量计的指(趾)甲化妆品 | | 完税价格≥10元/克的,税率为15% | |
| 3304300002 | 包装标注含量以体积计的指(趾)甲化妆品 | | 完税价格≥10元/毫升的,税率为15% | |
| 3304300003 | 包装标注规格为“片”或“张”的其他指(趾)甲化妆品 | | 完税价格≥15元/片(张)的,税率为15% | |
| 3304910000 | 包装标注含量以重量计的粉,不论是否压紧 | | 完税价格≥10元/克的,税率为15% | |
| 3304910090 | 粉,不论是否压紧 | 30% | | |
| 3304990011 | 包装标注含量以重量计的护肤品 | | 完税价格≥10元/克的,税率为15% | |
| 3304990012 | 包装标注含量以体积计的护肤品 | | 完税价格≥10元/毫升的,税率为15% | |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　注 |
|---|---|---|---|---|
| 3304990013 | 包装标注规格为“片”或“张”的的护肤品 | | 完税价格≥15元/片(张)的,税率为15% | |
| 3304990091 | 其他含濒危植物成分美容品或化妆品 | 30% | | 不包括护肤品 |
| 3304990092 | 包装标注含量以重量计的其他含濒危植物成分美容品或化妆品 | | 完税价格≥10元/克的,税率为15% | |
| 3304990093 | 包装标注含量以体积计的其他含濒危植物成分美容品或化妆品 | | 完税价格≥10元/毫升的,税率为15% | |
| 3304990094 | 包装标注规格为“片”或“张”的其他含濒危植物成分美容品或化妆品 | | 完税价格≥15元/片(张)的,税率为15% | |
| 3304990096 | 包装标注含量以重量计的其他美容品或化妆品 | | 完税价格≥10元/克的,税率为15% | |
| 3304990097 | 包装标注含量以体积计的其他美容品或化妆品 | | 完税价格≥10元/毫升的,税率为15% | |
| 3304990098 | 包装标注规格为“片”或“张”的其他美容品或化妆品 | | 完税价格≥15元/片(张)的,税率为15% | |
| 3304990099 | 其他美容品或化妆品 | 30% | | 不包括护肤品 |
| 3604100000 | 烟花、爆竹 | 15% | | |
| 3826000090 | 其他生物柴油及其混合物 | | 1.2元/升 | |
| 4013100000 | 汽车用橡胶内胎,机动小客车(包括旅行小客车及赛车)、客运车或货运车用 | 3% | | 子午线轮胎是指在轮胎结构中,胎体帘子线按子午线方向排列,并有钢丝帘线排列几乎接近圆周方向的带束层紧胎体的轮胎 |
| 4013909000 | 其他用橡胶内胎 | 3% | | 子午线轮胎是指在轮胎结构中,胎体帘子线按子午线方向排列,并有钢丝帘线排列几乎接近圆周方向的带束层紧胎体的轮胎 |
| 4409101010 | 一边或面制成连续形状的濒危针叶木制地板条、块,包括未装拼的拼花地板用板条及缘板 | 5% | | |
| 4409101090 | 一边或面制成连续形状的其他针叶木地板条,块,包括未装拼的拼花地板用板条及缘板 | 5% | | |
| 4409291010 | 一边或面制成连续形状的拉敏木地板条、块,包括未装拼的拉敏木拼花地板用板条及缘板 | 5% | | |
| 4409291020 | 一边或面制成连续形状的桃花心木地板条、块,包括未装拼的桃花心木拼花地板用板条及缘板 | 5% | | |
| 4409291030 | 一边或面制成连续形状的其他濒危木地板条、块,包括未装拼的其他濒危木拼花地板用板条及缘板 | 5% | | |
| 4409291090 | 一边或面制成连续形状的其他非针叶木地板条、块,包括未装拼的其他非针叶木拼花地板用板条及缘板 | 5% | | |
| 4419003100 | 木制一次性筷子 | 5% | | |
| 7101101100 | 未分级的天然黑珍珠,不论是否加工,但未制成制品 | 10% | | |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　注 |
|---|---|---|---|---|
| 7101101900 | 其他未分级的天然珍珠,不论是否加工,但未制成制品 | 10% | | |
| 7101109100 | 其他天然黑珍珠,不论是否加工,但未制成制品 | 10% | | |
| 7101109900 | 其他天然珍珠,不论是否加工,但未制成制品 | 10% | | |
| 7101211001 | 未分级,未加工的养殖黑珍珠,未制成制品 | 10% | | |
| 7101211090 | 其他未分级,未加工的养殖珍珠,未制成制品 | 10% | | |
| 7101219001 | 其他未加工的养殖黑珍珠,未制成制品 | 10% | | |
| 7101219090 | 其他未加工的养殖珍珠,未制成制品 | 10% | | |
| 7101221001 | 未分级,已加工的养殖黑珍珠,未制成制品 | 10% | | |
| 7101221090 | 其他未分级,已加工的养殖珍珠,未制成制品 | 10% | | |
| 7101229001 | 其他已加工的养殖黑珍珠,未制成制品 | 10% | | |
| 7101229090 | 其他已加工的养殖珍珠,未制成制品 | 10% | | |
| 7103100000 | 未加工宝石或半宝石,经简单锯开或粗制成形,未成串或镶嵌 | 10% | | |
| 7103910000 | 经其他加工的红宝石,蓝宝石,祖母绿,未成串或镶嵌 | 10% | | |
| 7103991000 | 经其他加工的翡翠,未成串或镶嵌 | 10% | | |
| 7103992000 | 经其他加工的水晶,未成串或镶嵌 | 10% | | |
| 7103993000 | 经其他加工的碧玺,未成串或镶嵌 | 10% | | |
| 7103994000 | 经其他加工的软玉,未成串或镶嵌 | 10% | | |
| 7103999000 | 经其他加工的其他宝石或半宝石,未成串或镶嵌 | 10% | | |
| 7104209000 | 未加工合成或再造其他宝石半宝石,经简单锯开或粗制成形,未成串或镶嵌 | 10% | | |
| 7104901201 | 蓝宝石衬底(由人造刚玉加工而成),厚度<0.5mm | 10% | | |
| 7104901290 | 其他工业用蓝宝石,合成或再造宝石、半宝石 | 10% | | |
| 7104901900 | 其他工业用合成或再造宝石半宝石 | 10% | | |
| 7104909900 | 其他非工业用合成宝石或半宝石,未成串或镶嵌 | 10% | | |
| 7105900000 | 其他天然或合成宝石或半宝石粉末 | 10% | | |
| 7113209010 | 镶嵌濒危物种制品以贱金属为底的包贵金属制首饰,包括零件 | 10% | | |
| 7113209090 | 其他以贱金属为底的包贵金属制首饰,包括零件 | 10% | | |
| 7116100000 | 天然或养殖珍珠制品 | 10% | | |
| 7116200000 | 宝石或半宝石制品,包括天然,合成或再造的 | 10% | | |
| 8506101190 | 扣式含汞碱性锌锰的原电池及原电池组,汞含量≥电池重量的0.0005% | 4% | | |
| 8506101290 | 圆柱形含汞碱性锌锰的原电池及原电池组,汞含量≥电池重量的0.0001% | 4% | | |
| 8506101990 | 其他含汞碱性锌锰的原电池及原电池组,汞含量≥电池重量的0.0001% | 4% | | |
| 8506109090 | 其他含汞二氧化锰的原电池及原电池组,汞含量≥电池重量的0.0001%,扣式电池的汞含量≥电池重量的0.0005% | 4% | | |
| 8506300000 | 氧化汞的原电池及原电池组 | 4% | | |
| 8506400090 | 氧化银的原电池及原电池组(含汞),汞含量≥电池重量的0.0001%,扣式电池的汞含量≥电池重量的0.0005% | 4% | | |

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|---|---|---|---|---|
| 8506600090 | 锌空气的原电池及原电池组(含汞),汞含量≥电池重量的0.0001%,扣式电池的汞含量≥电池重量的0.0005% | 4% | | |
| 8506800091 | 含汞燃料电池,汞含量≥电池重量的0.0001%,扣式电池的汞含量≥电池重量的0.0005% | 4% | | |
| 8506800099 | 其他含汞原电池及原电池组,汞含量≥电池重量的0.0001%,扣式电池的汞含量≥电池重量的0.0005% | 4% | | |
| 8507100000 | 启动活塞式发动机用铅酸蓄电池 | 4% | | |
| 8507200000 | 其他铅酸蓄电池,启动活塞式发动机用铅酸蓄电池除外 | 4% | | |
| 8507300000 | 镍镉蓄电池 | 4% | | |
| 8507400000 | 镍铁蓄电池 | 4% | | |
| 8507809090 | 其他蓄电池 | 4% | | |
| 8702109201 | 20≤座≤23 装有压燃式活塞内燃发动机的客车 | 5% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8702109300 | 10≤座≤19 装有压燃式活塞内燃发动机的客车 | 5% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8702902001 | 20≤座≤23 装有非压燃式活塞内燃发动机的客车 | 5% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　　注 |
|---|---|---|---|---|
| 8702903000 | 10≤座≤19 装有非压燃式活塞内燃发动机的客车 | 5% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703213001 | 排气量≤1 升的装有点燃往复式活塞内燃发动机的小轿车 | 1% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703214001 | 排量≤1 升的带点燃往复式活塞内燃发动机的越野车(4 轮驱动) | 1% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703215001 | 排量≤1 升的带点燃往复式活塞内燃发动机的小客车,9 座及以下 | 1% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703219001 | 排量≤1 升的带点燃往复式活塞内燃发动机的其他车辆 | 1% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　注 |
|---|---|---|---|---|
| 8703223001 | 1<排量≤1.5 升带点燃往复式活塞内燃发动机小轿车 | 3% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703224001 | 1<排量≤1.5 升带点燃往复活塞内燃发动机四轮驱动越野车 | 3% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703225001 | 1<排量≤1.5 升带点燃往复式活塞内燃发动机小客车,9 座及以下 | 3% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703229001 | 1<排量≤1.5 升带点燃往复式活塞内燃发动机其他车 | 3% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703234101 | 1.5<排量≤2 升装点燃往复式活塞内燃发动机小轿车 | 5% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　　注 |
|---|---|---|---|---|
| 8703234201 | 1.5<排量≤2 升装点燃往复式活塞内燃发动机越野车,4 轮驱动 | 5% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703234301 | 1.5<排量≤2 升装点燃往复式活塞内燃发动机小客车,9 座及以下的 | 5% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703234901 | 1.5<排量≤2 升装点燃往复式活塞内燃发动机的其他载人车辆 | 5% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703235101 | 2<排量≤2.5 升装点燃往复式活塞内燃发动机小轿车 | 9% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703235201 | 2<排量≤2.5 升装点燃往复式活塞内燃发动机越野车,4 轮驱动 | 9% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　注 |
|---|---|---|---|---|
| 8703235301 | 2<排量≤2.5升装点燃往复式活塞内燃发动机小客车,9座及以下的 | 9% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703235901 | 2<排量≤2.5升装点燃往复式活塞内燃发动机的其他载人车辆 | 9% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703236101 | 2.5<排量≤3升装点燃往复式活塞内燃发动机小轿车 | 12% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703236201 | 2.5<排量≤3升装点燃往复式活塞内燃发动机越野车,4轮驱动 | 12% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703236301 | 2.5<排量≤3升装点燃往复式活塞内燃发动机小客车,9座及以下的 | 12% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　　注 |
|---|---|---|---|---|
| 8703236901 | 2.5<排量≤3 升装点燃往复式活塞内燃发动机的其他载人车辆 | 12% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703241101 | 3<排量≤4 升装点燃往复式活塞内燃发动机小轿车 | 25% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703241201 | 3<排量≤4 升装点燃往复式活塞内燃发动机越野车,4 轮驱动 | 25% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703241301 | 3<排量≤4 升装点燃往复式活塞内燃发动机的小客车,9 座及以下的 | 25% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703241901 | 3<排量≤4 升装点燃往复式活塞内燃发动机的其他载人车辆 | 25% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　注 |
|---|---|---|---|---|
| 8703242101 | 排气量>4 升装点燃往复式活塞内燃发动机小轿车 | 40% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703242201 | 排气量>4 升装点燃往复式活塞内燃发动机越野车,4 轮驱动 | 40% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703242301 | 排气量>4 升装点燃往复式活塞内燃发动机的小客车,9 座及以下的 | 40% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703242901 | 排量>4 升装点燃往复式活塞内燃发动机的其他载人车辆 | 40% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703311101 | 排气量≤1 升的装有压燃往复式活塞内燃发动机小轿车 | 1% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　注 |
|---|---|---|---|---|
| 8703311901 | 排量≤1 升的装有压燃往复式活塞内燃发动机的其他载人车辆 | 1% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703312101 | 1 升<排气量≤1.5 升装压燃往复式活塞内燃发动机小轿车 | 3% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703312201 | 1 升<排气量≤1.5 升装压燃式活塞内燃发动机越野车,4 轮驱动 | 3% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703312301 | 1 升<排气量≤1.5 升装压燃往复式活塞内燃发动机小客车,9 座及以下的 | 3% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703312901 | 1 升<排量≤1.5 升装压燃往复式活塞内燃发动机的其他载人车辆 | 3% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　注 |
|---|---|---|---|---|
| 8703321101 | 1.5<排量≤2升装压燃往复式活塞内燃发动机小轿车 | 5% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703321201 | 1.5<排量≤2升装压燃往复式活塞内燃发动机越野车,4轮驱动 | 5% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703321301 | 1.5<排量≤2升装压燃往复式活塞内燃发动机小客车,9座及以下的 | 5% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703321901 | 1.5<排量≤2升装压燃往复式活塞内燃发动机的其他载人车辆 | 5% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703322101 | 2<排量≤2.5升装压燃往复式活塞内燃发动机小轿车 | 9% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　　注 |
|---|---|---|---|---|
| 8703322201 | 2<排量≤2.5 升装压燃往复式活塞内燃发动机越野车,4 轮驱动 | 9% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703322301 | 2<排量≤2.5 升装压燃往复式活塞内燃发动机小客车,9 座及以下的 | 9% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703322901 | 2<排量≤2.5 升装压燃往复式活塞内燃发动机的其他载人车辆 | 9% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703331101 | 2.5<排量≤3 升装压燃往复式活塞内燃发动机小轿车 | 12% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703331201 | 2.5<排量≤3 升装压燃往复式活塞内燃发动机越野车,4 轮驱动 | 12% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　注 |
|---|---|---|---|---|
| 8703331301 | 2.5<排量≤3 升装压燃往复式活塞内燃发动机小客车,9 座及以下的 | 12% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703331901 | 2.5<排量≤3 升装压燃往复式活塞内燃发动机的其他载人车辆 | 12% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703332101 | 3<排量≤4 升装压燃往复式活塞内燃发动机小轿车 | 25% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703332201 | 3<排量≤4 升装压燃往复式活塞内燃发动机越野车,4 轮驱动 | 25% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703332301 | 3<排量≤4 升装压燃往复式活塞内燃发动机小客车,9 座及以下的 | 25% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　　注 |
|---|---|---|---|---|
| 8703332901 | 3<排量≤4 升装压燃往复式活塞内燃发动机的其他载人车辆 | 25% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703336101 | 排量>4 升装压燃往复式活塞内燃发动机小轿车 | 40% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703336201 | 排量>4 升装压燃往复式活塞内燃发动机越野车,4 轮驱动 | 40% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703336301 | 排量>4 升装压燃往复式活塞内燃发动机小客车,9 座及以下的 | 40% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703336901 | 排量>4 升装压燃往复式活塞内燃发动机其他载人车辆 | 40% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　注 |
|---|---|---|---|---|
| 8703900001 | 其他型排气量≤1升的其他载人车辆 | 1% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703900002 | 其他型1.5升<排气量≤2升的其他载人车辆 | 5% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703900003 | 其他型2升<排气量≤2.5升的其他载人车辆 | 9% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703900004 | 其他型2.5升<排气量≤3升的其他载人车辆 | 12% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703900005 | 其他型3升<排气量≤4升的其他载人车辆 | 25% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格130万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　注 |
|---|---|---|---|---|
| 8703900006 | 其他型排气量>4 升的其他载人车辆 | 40% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8703900007 | 其他型 1 升<排气量≤1.5 升的其他载人车辆 | 3% | | 对我国驻外使领馆工作人员、外国驻华机构及人员、非居民常住人员、政府间协议规定等应税(消费税)进口自用,且完税价格 130 万元及以上的汽车,按照进口环节消费税税率与零售环节消费税税率(10%)加总计算。 |
| 8711205090 | 排量=250 毫升装往复式活塞内燃发动机摩托车及脚踏两用车 | 3% | | |
| 8711301000 | 250<排量≤400 毫升装往复式活塞内燃发动机摩托车及脚踏两用车 | 10% | | |
| 8711302000 | 400<排量≤500 毫升装往复式活塞内燃发动机摩托车及脚踏两用车 | 10% | | |
| 8711400000 | 500<排量≤800 毫升装往复式活塞内燃发动机摩托车及脚踏两用车 | 10% | | |
| 8711500000 | 800 毫升<排量装往复式活塞内燃发动机摩托车及脚踏两用车 | 10% | | |
| 8711909001 | 排气量≤250 毫升摩托车及脚踏两用车 | 3% | | |
| 8711909002 | 排气量>250 毫升摩托车及脚踏两用车 | 10% | | |
| 8711909009 | 其他无法区分排气量的摩托车及脚踏两用车 | 3% | | |
| 8903910001 | 8 米<长度<90 米的机动帆船 | 10% | | |
| 8903920001 | 8 米<长度<90 米的汽艇,装有舷外发动机的除外 | 10% | | |
| 8903990001 | 8 米<长度<90 米的娱乐或运动用其他机动船舶或快艇 | 10% | | |
| 9101110000 | 机械指示式的贵金属电子手表,表壳用贵金属或包贵金属制成的 | 20% | | |
| 9101191000 | 光电显示式的贵金属电子手表,表壳用贵金属或包贵金属制成的 | 20% | | |
| 9101199000 | 其他贵金属电子手表,表壳用贵金属或包贵金属制成的 | 20% | | |

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| 税则号列 | 货品名称 | 进口从价税率 | 进口从量税率 | 备　注 |
|---|---|---|---|---|
| 9101210010 | 含濒危动物皮自动上弦贵金属机械手表,表壳用贵金属或包贵金属制成的 | 20% | | |
| 9101210090 | 其他自动上弦贵金属机械手表,表壳用贵金属或包贵金属制成的 | 20% | | |
| 9101290010 | 含濒危动物皮非自动上弦贵金属机械手表,表壳用贵金属或包贵金属制成的 | 20% | | |
| 9101290090 | 其他非自动上弦贵金属机械手表,表壳用贵金属或包贵金属制成的 | 20% | | |
| 9102110000 | 机械指示式的其他电子手表,贵金属或包贵金属制壳的除外 | 20% | | |
| 9102120000 | 光电显示式的其他电子手表,贵金属或包贵金属制壳的除外 | 20% | | |
| 9102190000 | 其他电子手表,贵金属或包贵金属制壳的除外 | 20% | | |
| 9102210010 | 含濒危动物皮其他自动上弦的机械手表,用贵金属或包贵金属制壳的除外 | 20% | | |
| 9102210090 | 其他自动上弦的机械手表,用贵金属或包贵金属制壳的除外 | 20% | | |
| 9102290010 | 含濒危动物皮其他非自动上弦机械手表,用贵金属或包贵金属制壳的除外 | 20% | | |
| 9102290090 | 其他非自动上弦的机械手表,用贵金属或包贵金属制壳的除外 | 20% | | |
| 9506310000 | 完整的高尔夫球棍 | 10% | | |
| 9506320000 | 高尔夫球 | 10% | | |

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附表 5：

## 中华人民共和国进境物品进口税率表

Attached table 5：

## Duty Rate on Inward Articles of the People's Republic of China

| 税号<br>No. | 物品名称 | 税率(%)<br>Duty | 货品名称<br>Article Description |
|---|---|---|---|
| 1 | 书报、刊物、教育专用电影片、幻灯片、原版录音带、录像带<br>金、银及其制品<br>计算机、视频摄录一体机、数字照相机等信息技术产品，照相机<br>食品、饮料<br>本表税号 2、3、4 税号及备注不包含的其他商品 | 10 | Book, newspapers, journals, movie copies for education, slides, cassettes, video cassettes<br>Gold, silver or articles<br>computers, video camera recorders, digital cameras and other IT puoducts, photographic cameras<br>Food, beverage<br>articles other than item 2, 3, 4 |
| 2 | 纺织品及其制成品<br>电视摄像机及其他电器用具、自行车、手表、钟表(含配件、附件) | 20 | Textile and textile articles<br>Television cameras, and other electrical products, bicycles, Watches, clocks(including accessories and parts) |
| 3 | 高尔夫球及球具、高档手表 | 30 | Golf ball and golf equipment, luxurious watches |
| 4 | 烟、酒、化妆品 | 50 | Tobacco, spirits, wine, beer and cosmetics |

注：

避孕用具和避孕药品，超过海关规定的自用合理数量部分按有关规定予以退运或按货物进口程序办理报关及验放手续。

**Note**：

About contraceptive instruments and contraceptive medicines, the extra amount of which exceeding the reasonable self-using level set by customs regulations should be backtrack, or apply for customs registration and examination as required by goods-importing procedures

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# 4

# 中华人民共和国海关出口税则

（2017 年 1 月 1 日起实施）

# Customs Export Tariff of the People's Republic of China

(Enforced from January 1, 2017)

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**注释：**

出口税则也采用《商品名称及编码协调制度》目录，进口税则的归类总规则同样适用于出口税则。

| EX[①] | 税则号列 | 商品名称(简称) | 出口税率(%) | 2017年出口暂定税率(%) |
|---|---|---|---|---|
| | 03019210 | 鳗鱼苗 | 20 | |
| | 05061000 | 经酸处理的骨胶原及骨 | 40 | |
| | 05069011 | 含牛羊成分的骨粉及骨废料 | 40 | |
| | 05069019 | 其他骨粉及骨废料 | 40 | |
| ex | 05069090 | 其他骨及角柱(已脱胶骨、角柱除外) | 40 | |
| ex | 05069090 | 已脱胶骨、角柱 | 40 | 0 |
| | 25085000 | 红柱石，蓝晶石及硅线石，不论是否煅烧 | | 10 |
| | 25086000 | 富铝红柱石 | | 10 |
| | 25101010 | 未碾磨磷灰石 | | 15 |
| | 25101090 | 未碾磨天然磷酸钙、天然磷酸铝钙及磷酸盐白垩，磷灰石除外 | | 15 |
| | 25102010 | 已碾磨磷灰石 | | 15 |
| | 25102090 | 已碾磨天然磷酸钙、天然磷酸铝钙及磷酸盐白垩，磷灰石除外 | | 15 |
| | 25112000 | 天然碳酸钡(毒重石)，不论是否煅烧 | | 10 |
| | 25301010 | 未膨胀的绿泥石 | | 10 |
| | 26011110 | 平均粒径小于0.8毫米的未煅烧铁矿砂及其精矿；但焙烧黄铁矿除外 | | 10 |
| | 26011120 | 平均粒径不小于0.8毫米，但不大于6.3毫米的未煅烧铁矿砂及其精矿；但焙烧黄铁矿除外 | | 10 |
| | 26011190 | 平均粒径大于6.3毫米的未烧结铁矿砂及其精矿，但焙烧黄铁矿除外 | | 10 |
| | 26011200 | 已烧结铁矿砂及其精矿 | | 10 |
| | 26012000 | 焙烧黄铁矿 | | 10 |
| | 26040000 | 镍矿砂及其精矿 | | 15 |
| | 26070000 | 铅矿砂及其精矿 | 30 | |
| ex | 26080000 | 锌矿砂及其精矿(氧化锌含量大于80%的灰色饲料氧化锌除外) | 30 | |
| ex | 26080000 | 灰色饲料氧化锌(氧化锌ZnO含量大于80%) | 30 | 0 |
| | 26090000 | 锡矿砂及其精矿 | 50 | 20 |
| | 26110000 | 钨矿砂及其精矿 | 20 | |
| | 26121000 | 铀矿砂及其精矿 | | 10 |
| | 26140000 | 钛矿砂及其精矿 | | 10 |
| | 26151000 | 锆矿砂及其精矿 | | 10 |
| | 26159010 | 水合钽铌原料(钽铌富集物) | 30 | |
| | 26159090 | 其他铌钽矿砂及其精矿 | 30 | |
| | 26161000 | 银矿砂及其精矿 | | 10 |
| | 26169000 | 其他贵金属矿砂及其精矿 | | 10 |
| | 26171010 | 生锑(锑精矿，选矿产品) | 20 | |
| | 26179010 | 朱砂(辰砂) | | 10 |
| | 26179090 | 其他矿砂及其精矿 | | 10 |

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| EX① | 税则号列 | 商品名称(简称) | 出口税率(%) | 2017年出口暂定税率(%) |
|---|---|---|---|---|
| | 26180010 | 冶炼钢铁产生的锰渣 | | 10 |
| | 26180090 | 冶炼钢铁产生的其他粒状熔渣(熔渣砂) | | 10 |
| | 26190000 | 冶炼钢铁产生的熔渣、浮渣、氧化皮及其他废料 | | 10 |
| | 26202100 | 含铅汽油的淤渣及含铅抗震化合物的淤渣 | | 10 |
| | 26202900 | 其他主要含铅的矿灰及残渣 | | 10 |
| | 26203000 | 主要含铜的矿灰及残渣 | | 10 |
| | 26206000 | 含砷、汞、铊及其混合物,用于提取或生产砷、汞、铊及其化合物的矿灰及残渣 | | 10 |
| | 26209100 | 含锑、铍、镉、铬及其混合物的矿灰及残渣 | | 10 |
| | 26209990 | 含其他金属及化合物的矿灰及残渣 | | 10 |
| | 27011100 | 未制成型的无烟煤,不论是否粉化 | | 3 |
| | 27011210 | 未制成型的炼焦烟煤,不论是否粉化 | | 3 |
| | 27011290 | 未制成型的其他烟煤,不论是否粉化 | | 3 |
| | 27011900 | 未制成型的其他煤,不论是否粉化 | | 3 |
| | 27012000 | 煤砖、煤球及类似用煤制固体燃料 | | 3 |
| | 27021000 | 褐煤 | | 3 |
| | 27022000 | 制成型的褐煤 | | 3 |
| | 27030000 | 泥煤(包括肥料用泥煤) 不论是否成型 | | 3 |
| ex | 27060000 | 从煤、褐煤、或泥煤蒸馏所得的焦油及矿物焦油,不论是否脱水或部分蒸馏,包括再造焦油(含蒽油≥50%及沥青≥40%的“炭黑油”除外) | | 15 |
| | 27071000 | 粗苯 | | 10 |
| | 27090000 | 石油原油及从沥青矿物提取的原油 | | 5 |
| | 28047010 | 黄磷(白磷) | 20 | |
| | 28047090 | 其他磷 | 20 | 10 |
| ex | 28269090 | 氟钽酸钾 | 30 | |
| | 28342110 | 肥料用硝酸钾 | | 5 |
| | 29022000 | 苯 | 40 | 0 |
| | 31042090 | 其他氯化钾 | | 600元/吨 |
| | 31043000 | 硫酸钾 | | 600元/吨 |
| | 31049010 | 光卤石、钾盐及其他天然粗钾盐 | | 30 |
| | 31049090 | 其他矿物钾肥及化学钾肥 | | 30 |
| | 31052000 | 三元复合肥 | | 20 |
| | 31056000 | 含磷钾两种元素的肥料 | | 5 |
| | 41039011 | 经退鞣处理的山羊板皮 | 20 | |
| | 41039019 | 山羊板皮,经退鞣处理的除外 | 20 | |
| | 44012100 | 针叶木木片或木粒 | | 15 |
| | 44012200 | 非针叶木木片或木粒 | | 15 |
| | 44091010 | 针叶木地板条(块) | | 10 |
| | 44092910 | 其他非针叶木地板条 | | 10 |
| | 44199010 | 木制一次性筷子 | | 10 |

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| EX① | 税则号列 | 商品名称(简称) | 出口税率(%) | 2017年出口暂定税率(%) |
|---|---|---|---|---|
| | 44219910 | 木制圆签、圆棒、冰果棒、压舌片及类似一次性制品 | | 10 |
| | 47010000 | 机械木浆 | | 10 |
| | 47020000 | 化学木浆,溶解级 | | 10 |
| | 47031100 | 未漂白针叶木碱木浆或硫酸盐木浆 | | 10 |
| | 47031900 | 未漂白非针叶木碱木浆或硫酸盐木浆 | | 10 |
| | 47032100 | 漂白针叶木碱木浆或硫酸盐木浆 | | 10 |
| | 47032900 | 漂白非针叶木碱木浆或硫酸盐木浆 | | 10 |
| | 47041100 | 未漂白的针叶木亚硫酸盐木浆 | | 10 |
| | 47041900 | 未漂白的非针叶木亚硫酸盐木浆 | | 10 |
| | 47042100 | 漂白的针叶木亚硫酸盐木浆 | | 10 |
| | 47042900 | 漂白的非针叶木亚硫酸盐木浆 | | 10 |
| | 47050000 | 半化学木浆 | | 10 |
| | 47062000 | 从回收纸或纸板提取的纤维浆 | | 10 |
| | 47063000 | 竹浆 | | 10 |
| | 47069100 | 其他纤维状纤维素机械浆 | | 10 |
| | 47069200 | 其他纤维状纤维素化学浆 | | 10 |
| | 47069300 | 其他纤维状纤维素半化学浆 | | 10 |
| ex | 72011000 | 非合金生铁,含磷量小于或等于0.5%(含锰量<0.08%,含磷量<0.03%,含硫量<0.02%,含钛量<0.03%的高纯生铁除外) | 20 | |
| ex | 72011000 | 高纯生铁(含锰量<0.08%,含磷量<0.03%,含硫量<0.02%,含钛量<0.03%) | 20 | 10 |
| | 72012000 | 非合金生铁,含磷量大于0.5% | 20 | |
| | 72015000 | 合金生铁 | 20 | |
| | 72021100 | 锰铁,含碳量>2% | 20 | |
| | 72021900 | 锰铁,含碳量≤2% | 20 | |
| | 72022100 | 硅铁,含硅量>55% | 25 | 20 |
| | 72022900 | 硅铁,含硅量≤55% | 25 | 20 |
| | 72023000 | 硅锰铁 | 20 | |
| | 72024100 | 铬铁,含碳量>4% | 40 | 15 |
| | 72024900 | 铬铁,含碳量≤4% | 40 | 15 |
| | 72025000 | 硅铬铁 | | 15 |
| | 72029100 | 钛铁及硅钛铁 | | 15 |
| | 72029290 | 其他钒铁 | | 15 |
| | 72029300 | 铌铁 | | 15 |
| | 72031000 | 直接从铁矿还原的铁产品 | | 15 |
| | 72039000 | 其他铁,海绵铁,产品纯度>99.94% | | 15 |
| | 72041000 | 铸铁废碎料 | 40 | |
| | 72042100 | 不锈钢废碎料 | 40 | |
| | 72042900 | 其他合金钢废碎料 | 40 | |
| | 72043000 | 镀锡钢铁废碎料 | 40 | |

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| EX① | 税则号列 | 商品名称(简称) | 出口税率(%) | 2017年出口暂定税率(%) |
|---|---|---|---|---|
| | 72044100 | 机械加工中产生的废料 | 40 | |
| | 72044900 | 其他钢铁废碎料 | 40 | |
| | 72045000 | 供再熔的碎料钢铁锭 | 40 | |
| | 72061000 | 铁及非合金钢锭 | | 15 |
| | 72069000 | 其他初级形状的铁及非合金钢 | | 15 |
| | 72071100 | 宽度<厚度两倍的矩形截面钢坯,C<0.25% | | 15 |
| | 72071200 | 其他矩形截面钢坯,C,0.25% | | 15 |
| | 72071900 | 其他含碳量<0.25%的钢坯 | | 15 |
| | 72072000 | 含碳量≥0.25%的钢坯 | | 15 |
| | 72131000 | 带有轧制花纹的热轧盘条 | | 15 |
| | 72132000 | 其他易切削钢制热轧盘条 | | 15 |
| | 72139100 | 直径<14mm圆截面的其他热轧盘条 | | 15 |
| | 72139900 | 其他热轧盘条 | | 15 |
| | 72142000 | 热加工带有轧制花纹的条、杆 | | 15 |
| | 72143000 | 热加工易切削钢的条、杆 | | 15 |
| | 72149100 | 热加工其他矩形截面的条杆 | | 15 |
| | 72149900 | 热加工其他条、杆 | | 15 |
| | 72151000 | 冷加工其他易切削钢制条、杆 | | 15 |
| | 72155000 | 冷加工或冷成形的其他条、杆 | | 15 |
| | 72159000 | 铁及非合金钢的其他条、杆 | | 15 |
| | 72181000 | 不锈钢锭及其他初级形状产品 | | 10 |
| | 72189100 | 矩形截面的不锈钢半制成品 | | 10 |
| | 72189900 | 其他不锈钢半制成品 | | 10 |
| | 72191312 | 厚度在3毫米及以上,但小于4.75毫米的未经酸洗的按重量计含锰量在5.5%及以上的铬锰系不锈钢卷板 | | 10 |
| | 72191322 | 厚度在3毫米及以上,但小于4.75毫米的经酸洗的按重量计含锰量在5.5%及以上的铬锰系不锈钢卷板 | | 10 |
| | 72191412 | 厚度小于3毫米的未经酸洗的按重量计含锰量在5.5%及以上的铬锰系不锈钢卷板 | | 10 |
| | 72191422 | 厚度小于3毫米的经酸洗的按重量计含锰量在5.5%及以上的铬锰系不锈钢卷板 | | 10 |
| | 72241000 | 合金钢锭及其他初级形状合金钢 | | 10 |
| | 72249010 | 单重≥10吨的粗铸锻件坯 | | 10 |
| ex | 72249090 | 其他合金钢坯,直径≥700mm的合金钢圆坯除外 | | 10 |
| | 74020000 | 未精炼铜,电解精炼用的铜阳极 | 30 | 15 |
| ex | 74031111 | 高纯阴极铜(铜含量不低于99.9999%) | 30 | 0 |
| ex | 74031111 | 高纯阴极铜(铜含量高于99.9935%,但低于99.9999%) | 30 | 5 |
| | 74031119 | 其他阴极精炼铜 | 30 | 10 |
| | 74031190 | 其他精炼铜的阴极型材 | 30 | 10 |

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| EX① | 税则号列 | 商品名称(简称) | 出口税率(%) | 2017年出口暂定税率(%) |
|---|---|---|---|---|
| | 74031200 | 精炼铜的线锭 | 30 | 10 |
| | 74031300 | 精炼铜的坯段 | 30 | 10 |
| | 74031900 | 其他未锻轧的精炼铜 | 30 | 10 |
| | 74032100 | 未锻轧的铜锌合金(黄铜) | 30 | 5 |
| | 74032200 | 未锻轧的铜锡合金(青铜) | 30 | 5 |
| | 74032900 | 未锻轧的其他铜合金 | 30 | 5 |
| | 74040000 | 铜废碎料 | 30 | 15 |
| | 74050000 | 铜母合金 | | 10 |
| | 74071010 | 铬锆铜制条、杆及型材及异型材 | 30 | 0 |
| | 74071090 | 其他精炼铜制条、杆及型材及异型材 | 30 | 0 |
| | 74072111 | 直线度不大于0.5毫米/米铜锌合金条、杆 | 30 | 0 |
| | 74072119 | 其他铜锌合金条、杆 | 30 | 0 |
| | 74072190 | 其他铜锌合金型材及异型材 | 30 | 0 |
| | 74072900 | 其他铜合金条杆、型材及异型材 | 30 | 0 |
| | 74081100 | 最大截面尺寸>6mm的精炼铜丝 | 30 | 0 |
| | 74081900 | 其它精炼铜丝 | 30 | 0 |
| | 74082100 | 铜锌合金丝 | 30 | 0 |
| | 74082210 | 铜镍锌铅合金(加铅德银)丝 | 30 | 0 |
| | 74082290 | 其他白铜或德银丝 | 30 | 0 |
| | 74082900 | 其他铜合金丝 | 30 | 0 |
| | 74091110 | 含氧量不超过10PPM的成卷的精炼铜板、片、带 | 30 | 0 |
| | 74091190 | 其他成卷的精炼铜板、片、带 | 30 | 0 |
| | 74091900 | 其他精炼铜板、片、带 | 30 | 0 |
| | 74092100 | 成卷的铜锌合金板、片、带 | 30 | 0 |
| | 74092900 | 其他铜锌合金板、片、带 | 30 | 0 |
| | 74093100 | 成卷的铜锡合金板、片、带 | 30 | 0 |
| | 74093900 | 其他铜锡合金板、片、带 | 30 | 0 |
| | 74094000 | 铜镍合金或铜镍锌合金板、片、带 | 30 | 0 |
| | 74099000 | 其他铜合金板、片、带 | 30 | 0 |
| | 75021010 | 高纯镍(镍含量大于99.99%,钴含量不大于0.005%), | 40 | 5 |
| | 75021090 | 未锻轧的非合金镍 | 40 | 15 |
| | 75022000 | 未锻轧镍合金 | 40 | 15 |
| | 75030000 | 镍废碎料 | | 10 |
| | 75089010 | 电镀用镍阳极 | 40 | 15 |
| | 76011010 | 按重量计含铝量在99.95%及以上的非合金铝 | 30 | 0 |
| | 76011090 | 按重量计含铝量在99.95%以下的非合金铝 | 30 | 15 |
| ex | 76012000 | 碱金属含量(Na+K+Ca)<10ppm,氢含量<0.12ml/100gAl的低碱精炼铝合金 | 30 | 0 |
| ex | 76012000 | 其他未锻轧铝合金 | 30 | 15 |
| | 76020000 | 铝废碎料 | 30 | 15 |

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| EX① | 税则号列 | 商品名称(简称) | 出口税率(%) | 2017年出口暂定税率(%) |
|---|---|---|---|---|
| | 76041090 | 非合金铝型材及异型材 | 20 | 0 |
| | 76042100 | 铝合金制空心异型材 | 20 | 0 |
| | 76041010 | 非合金铝条、杆 | 20 | 0 |
| ex | 76042910 | 截面周长大于等于210毫米的铝合金制条、杆 | 20 | 0 |
| ex | 76042910 | 截面周长小于210毫米的铝合金条杆 | 20 | 0 |
| | 76042990 | 铝合金制其他型材及异型材 | 20 | 0 |
| | 76051100 | 最大截面尺寸超过7mm的非合金铝丝 | 20 | 0 |
| | 76051900 | 其他非合金铝丝 | 20 | 0 |
| | 76052100 | 最大截面尺寸超过7mm的铝合金丝 | 20 | 0 |
| | 76052900 | 其他铝合金丝 | 20 | 0 |
| | 76061121 | 厚度在0.3mm及以上,但不超过0.36mm的非合金铝与塑料复合的矩形铝板片带 | 20 | 0 |
| | 76061129 | 厚度在0.3mm及以上,但不超过0.36mm的其他非合金铝制矩形铝板片带 | 20 | 0 |
| | 76061191 | 非合金铝与塑料复合的矩形的其他板、片及带 | 20 | 0 |
| | 76061199 | 非合金铝制矩形的其他板、片及带 | 20 | 0 |
| | 76061220 | 厚度小于0.28mm的铝合金制矩形铝板片带 | 20 | 0 |
| | 76061230 | 厚度在0.28mm及以上,但不超过0.35mm的铝合金制矩形铝板片带 | 20 | 0 |
| | 76061251 | 厚度在0.35mm以上,但不超过4mm的铝合金与塑料复合的矩形铝板片带 | 20 | 0 |
| | 76061259 | 厚度在0.35mm以上,但不超过4mm的其他铝合金制矩形铝板片带 | 20 | 0 |
| | 76061290 | 厚度>4mm的铝合金制矩形铝板片带 | 20 | 0 |
| | 76069100 | 非合金铝制非矩形的板、片及带 | 20 | 0 |
| | 76069200 | 铝合金制非矩形的板、片及带 | 20 | 0 |
| | 79011110 | 按重量计含锌量在99.995%及以上的未锻轧锌 | 20 | 0 |
| | 79011190 | 99.99≤含锌量<99.995%的未锻轧锌 | 20 | 5 |
| | 79011200 | 含锌量<99.99%的未锻轧锌 | 20 | 15 |
| | 79012000 | 未锻轧锌合金 | 20 | 0 |
| | 81101010 | 未锻轧锑 | 20 | 5 |
| | 81101020 | 锑粉末 | 20 | |
| | 81102000 | 锑废碎料 | 20 | |

注①:“ex”表示实施暂定税率的商品应在该税号范围内,以具体商品描述为准。

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# 5

# 中华人民共和国进出口关税税款计算方法

# Calculation methods for Import and Export Tax of the People's Republic of China

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本书所列计算方法是根据《中华人民共和国关税条例》、《中华人民共和国增值税暂行条例》及《中华人民共和国消费税暂行条例》编制的。

为便于使用,现将有关问题说明如下:

一、所称进口税包括进口关税、进口环节增值税(简称增值税)、进口环节消费税(简称消费税),其中消费税仅对少数商品征收;出口税只含出口关税一项。

二、关税税率分为优惠关税税率和普通关税税率。凡原产地属于世贸组织成员或与我国签定有互惠双边贸易协定的国家或地区进口的商品,其进口关税税率使用优惠关税税率,否则使用普通关税税率。

三、税款计算公式

进口关税税额=到岸价格×进口关税税率

$$出口关税税额=\frac{离岸价格}{1+出口税税率}\times出口关税税率$$

增值税税额=(到岸价+进口关税额+消费税额)×增值税税率

$$从价消费税税额=\left(\frac{到岸价+关税额}{1-消费税税率}\right)\times消费税税率$$

从量消费税税额=应征消费税的商品数量×消费税单位税额

其中,从量消费税商品计量单位的换算标准(按体积净重计)如下:

啤酒 1 吨=988 升

黄酒 1 吨=962 升

汽油 1 吨=1388 升

柴油 1 吨=1176 升

进口税额=进口关税+增值税+消费税

$$=\left(\frac{进口关税率+消费税率+增值税率+进口关税率\times增值税率}{1-消费税税率}\right)\times到岸价$$

=常数×到岸价

四、为便于计算进口税额,本书编制了《进口税计税系数表》,其使用方法如下:

(一)"系数表 1"适用于应征消费税税率不为 0 税率的商品。鉴于此类商品法定增值税率均为 17%,因此在本书中查出该商品的关税税率和消费税税率后,在"表 1"内找出这两个税率交叉栏内的常数,用进口货物的到岸价乘以该常数,即为应纳进口税额。

(二)"系数表 2"适用于消费税税率为 0 的进口商品。首先在本书中查出该商品的关税税率和增值税税率,然后在"表 2"内找出这两个税率的交叉栏内的常数,用进口货物的到岸价乘以该常数即为应纳进口税额。

五、对适用于暂定税率的商品,关税税率应用暂定关税税率。

The Calculation methods in this book is compiled in accordance with Regulations on Customs Tariff of the People's Republic of China, Provisional Regulations on Value-added Tax of the People's Republic of China and Provisional Regulations on Consumption Tax of the People's Republic of China.

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

1. Import tax we mean consists of import customs duty (ICD), value-added tax (VAT), and consumption tax (CT) among which CT is levied on a few items of goods. Export tax consists of only export customs duty (ECD).

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

3. Calculation formulae for tax collection

ICD=CIF value×ICD rate

$$ECD=\frac{FOB\ value}{1+ECD\ rate}\times ECD\ rate$$

VAT=(CIF value+ICD+CT)×VAT rate

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

Specific CT=Quantity of goods×unit CT rate

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

| | |
|---|---|
| Beer | 1ton=988 litres |
| Millet wine | 1 ton=962 litres |
| Gasoline | 1 ton=1388 litres |
| Diesel | 1 ton=1176 litres |

Total Import Tax =ICD+VAT+CT

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

=Coefficient×CIF value

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

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

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

5. As far as goods on which Interim Duty Rate is appliable, ICD rate is no other than Interim Duty Rate.

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表 1　进口关税与进口环节代征税(消费税及增值税)计税常数表

**Table of import tariff and import tax (Consumption tax and value added tax)**

| 关税税率(%) | 消费税税率(%) | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | 3 | 5 | 9 | 10 | 12 | 15 | 20 | 25 | 30 | 36 | 40 |
| 0 | 0.1818 | 0. 2062 | 0. 2316 | 0.2857 | 0. 3000 | 0.3295 | 0. 3765 | 0.4625 | 0.5600 | 0. 6714 | 0.8281 | 0. 9500 |
| 1.0 | 0.1936 | 0.2182 | 0.2439 | 0.2986 | 0.3130 | 0.3428 | 0.3902 | 0.4771 | 0.5756 | 0.6881 | 0.8464 | 0.9695 |
| 1.5 | 0.1995 | 0.2243 | 0.2501 | 0.3050 | 0.3195 | 0.3495 | 0.3971 | 0.4844 | 0.5834 | 0.6965 | 0.8555 | 0.9793 |
| 2.0 | 0.2055 | 0.2303 | 0.2562 | 0.3114 | 0.3260 | 0.3561 | 0.4040 | 0.4918 | 0.5912 | 0.7049 | 0.8647 | 0.9890 |
| 3. 0 | 0.2173 | 0. 2424 | 0. 2685 | 0.3243 | 0. 3390 | 0.3694 | 0. 4178 | 0.5064 | 0.6068 | 0. 7216 | 0.8830 | 1. 0085 |
| 4.0 | 0.2291 | 0.2544 | 0.2808 | 0.3371 | 0.3520 | 0.3827 | 0.4315 | 0.5210 | 0.6224 | 0.7383 | 0.9013 | 1.0280 |
| 4.5 | 0.2350 | 0.2605 | 0.2870 | 0.3436 | 0.3585 | 0.3894 | 0.4384 | 0.5283 | 0.6302 | 0.7466 | 0.9104 | 1.0378 |
| 5.0 | 0.2049 | 0.2665 | 0.2932 | 0.3500 | 0.3650 | 0.3960 | 0.4453 | 0.5356 | 0.6380 | 0.7550 | 0.9195 | 1.0475 |
| 5.5 | 0.2468 | 0.2725 | 0.2993 | 0.3564 | 0.3715 | 0.4027 | 0.4522 | 0.5429 | 0.6458 | 0.7634 | 0.9287 | 1.0573 |
| 5.8 | 0.2504 | 0.2761 | 0.3030 | 0.3603 | 0.3754 | 0.4067 | 0.4563 | 0.5473 | 0.6505 | 0.7684 | 0.9342 | 1.0631 |
| 6. 0 | 0.2527 | 0. 2786 | 0. 3055 | 0.3629 | 0. 3780 | 0.4093 | 0. 4591 | 0.5503 | 0.6536 | 0.7717 | 0. 9378 | 1. 0670 |
| 6.5 | 0.2586 | 0.2846 | 0.3116 | 0.3693 | 0.3845 | 0.4160 | 0.4659 | 0.5576 | 0.6614 | 0.7801 | 0.9470 | 1.0768 |
| 7.0 | 0.2645 | 0.2906 | 0.3178 | 0.3757 | 0.3910 | 0.4226 | 0.4728 | 0.5649 | 0.6692 | 0.7884 | 0.9561 | 1.0865 |
| 7.5 | 0.2705 | 0.2966 | 0.3239 | 0.3821 | 0.3975 | 0.4293 | 0.4797 | 0.5722 | 0.6770 | 0.7968 | 0.9652 | 1.0963 |
| 8. 0 | 0.2764 | 0. 3027 | 0. 3301 | 0. 3886 | 0. 4040 | 0.4359 | 0. 4866 | 0.5795 | 0.6848 | 0. 8051 | 0.9744 | 1. 1060 |
| 8.4 | 0.2811 | 0.3075 | 0.3350 | 0.3937 | 0.4092 | 0.4412 | 0.4921 | 0.5854 | 0.6910 | 0.8118 | 0.9817 | 1.1138 |
| 8.5 | 0.2823 | 0.3087 | 0.3363 | 0.3950 | 0.4105 | 0.4426 | 0.4935 | 0.5868 | 0.6926 | 0.8135 | 0.9835 | 1.1158 |
| 9.0 | 0.2882 | 0.3147 | 0.3424 | 0.4014 | 0.4170 | 0.4492 | 0.5004 | 0.5941 | 0.7004 | 0.8219 | 0.9927 | 1.1255 |
| 9.5 | 0.2941 | 0.3208 | 0.3486 | 0.4079 | 0.4235 | 0.4559 | 0.5072 | 0.6014 | 0.7082 | 0.8302 | 1.0018 | 1.1353 |
| 9.7 | 0.2965 | 0.3232 | 0.3510 | 0.4104 | 0.4261 | 0.4585 | 0.5100 | 0.6044 | 0.7113 | 0.8336 | 1.0055 | 1.1392 |
| 10. 0 | 0.3000 | 0. 3268 | 0. 3457 | 0.4143 | 0. 4300 | 04625 | 0. 5141 | 0.6088 | 0.7160 | 0. 8386 | 1.0109 | 1. 1450 |
| 10.5 | 0.3059 | 0.3328 | 0.3609 | 0.4207 | 0.4365 | 0.4691 | 0.5210 | 0.6161 | 0.7238 | 0.8469 | 1.0201 | 1.1548 |
| 11.0 | 0.3118 | 0.3389 | 0.3671 | 0.4271 | 0.4430 | 0.4758 | 0.5279 | 0.6234 | 0.7316 | 0.8553 | 1.0292 | 1.1645 |
| 12.0 | 0.3236 | 0.3509 | 0.3794 | 0.4400 | 0.4560 | 0.4891 | 0.5416 | 0.6380 | 0.7472 | 0.8720 | 1.0475 | 1.1840 |
| 12.5 | 0.3295 | 0.3570 | 0.3855 | 0.4464 | 0.4625 | 0.4957 | 0.5485 | 0.6453 | 0.7550 | 0.8804 | 1.0566 | 1.1938 |
| 12.6 | 0.3307 | 0.3582 | 0.3868 | 0.4477 | 0.4638 | 0.4971 | 0.5499 | 0.6468 | 0.7566 | 0.8820 | 1.0585 | 1.1957 |
| 13.0 | 0.3355 | 0.3630 | 0.3917 | 0.4529 | 0.4690 | 0.5024 | 0.5554 | 0.6526 | 0.7628 | 0.8887 | 1.0658 | 1.2035 |
| 13.5 | 0.3414 | 0.3690 | 0.3978 | 0.4593 | 0.4755 | 0.5090 | 0.5623 | 0.6599 | 0;7706 | 0.8971 | 1.0749 | 1.2133 |
| 14.0 | 0.3473 | 0.3751 | 0.4040 | 0.4657 | 0.4820 | 0.5157 | 0.5692 | 0.6673 | 0.7784 | 0.9054 | 1.0841 | 1.2230 |
| 14.4 | 0.3520 | 0.3799 | 0.4089 | 0.4709 | 0.4872 | 0.5210 | 0.5747 | 0.6731 | 0.7846 | 0.9121 | 1.0914 | 1.2308 |
| 15. 0 | 0.3591 | 0. 3871 | 0. 4163 | 0. 4786 | 0. 4950 | 0.5290 | 0. 5829 | 0.6819 | 0.7940 | 0. 9221 | 1.1023 | 1. 2425 |
| 16. 0 | 0.3709 | 0. 3992 | 0. 4286 | 0. 4914 | 0. 5080 | 0.5423 | 0. 5967 | 0.6965 | 0.8096 | 0. 9389 | 1.1206 | 1. 2620 |
| 17.0 | 0.3827 | 0.4112 | 0.4409 | 0.5043 | 0.5210 | 0.5556 | 0.6105 | 0.7111 | 0.8252 | 0.9556 | 1.1389 | 1.2815 |
| 17. 5 | 0.3881 | 0. 4173 | 0. 4471 | 0. 5107 | 0. 5275 | 0.5622 | 0. 6174 | 0.7184 | 0.8330 | 0. 9639 | 1.1480 | 1. 2913 |
| 18.0 | 0.3945 | 0.4233 | 0.4533 | 0.5171 | 0.5340 | 0.5689 | 0.6242 | 0.7258 | 0.8408 | 0.9723 | 1.1572 | 1.3010 |
| 19.0 | 0.4064 | 0.4354 | 0.4656 | 0.5300 | 0.5470 | 0.5822 | 0.6380 | 0.7404 | 0.8564 | 0.9890 | 1.1755 | 1.3205 |
| 20.0 | 0.4182 | 0.4474 | 0.4779 | 0.5429 | 0.5600 | 0.5955 | 0.6518 | 0.7550 | 0.8720 | 1.0057 | 1.1938 | 1.3400 |
| 21.0 | 0.4300 | 0.4595 | 0.4902 | 0.5557 | 0.5730 | 0.6088 | 0.6655 | 0.7696 | 0.8876 | 1.0224 | 1.2120 | 1.3595 |
| 22. 0 | 0.4418 | 0. 4715 | 0. 5025 | 0. 5686 | 0. 5860 | 0.622 | 0. 6793 | 0.7843 | 0.9032 | 1. 0391 | 1.2303 | 1. 3790 |
| 23. 0 | 0.4536 | 0. 4836 | 0. 5148 | 0. 5814 | 0. 5990 | 0.6353 | 0. 6931 | 0.7989 | 0.9188 | 1. 0559 | 1.2486 | 1. 3985 |
| 24.0 | 0.4655 | 0.4957 | 0.5272 | 0.5943 | 0.6120 | 0.6486 | 0.7068 | 0.8135 | 0.9344 | 1.0726 | 1.2669 | 1.4180 |
| 24.5 | 0.4714 | 0.5017 | 0.5333 | 0.6007 | 0.6185 | 0.6553 | 0.7137 | 0.8208 | 0.9422 | 1.0809 | 1.2760 | 1.4278 |
| 25. 0 | 0.4773 | 0. 5077 | 0. 5395 | 0. 6071 | 0. 6250 | 0.6619 | 0. 7206 | 0.8281 | 0.9500 | 1. 0893 | 1.2852 | 1. 4375 |
| 27.0 | 0.5009 | 0.5319 | 0.5641 | 0.6329 | 0.6510 | 0.6885 | 0.7481 | 0.8574 | 0.9812 | 1.1227 | 1.3217 | 1.4765 |
| 28.0 | 0.5127 | 0.5439 | 0.5764 | 0.6457 | 0.6640 | 0.7018 | 0.7619 | 0.8720 | 0.9968 | 1.1394 | 1.3400 | 1.4960 |
| 30. 0 | 0.5364 | 0. 5680 | 0. 6011 | 0. 6714 | 0. 6900 | 0.7284 | 0. 7894 | 0.9013 | 1.0280 | 1. 1729 | 1.3766 | 1. 5350 |
| 32.0 | 0.5600 | 0.5922 | 0.6257 | 0.6971 | 0.7160 | 0.7550 | 0.8169 | 0.9305 | 1.0592 | 1.2063 | 1.4131 | 1.5740 |
| 35. 0 | 0.5955 | 0. 6284 | 0. 6626 | 0. 7357 | 0. 7550 | 0.7949 | 0. 8582 | 0.9744 | 1.1060 | 1. 2564 | 1.4680 | 1. 6325 |
| 38.0 | 0.6309 | 0.6645 | 0.6996 | 0.7743 | 0.7940 | 0.8348 | 0.8995 | 1.0183 | 1.1528 | 1.3066 | 1.5228 | 1.6910 |
| 40. 0 | 0.6545 | 0. 6887 | 0. 7242 | 0. 8000 | 0. 8200 | 0.8614 | 0. 9271 | 1.0475 | 1.1840 | 1. 3400 | 1.5594 | 1. 7300 |
| 45.0 | 0.7136 | 0.7490 | 0.7858 | 0.8643 | 0.8850 | 0.9278 | 0.9959 | 1.1206 | 1.2620 | 1.4236 | 1.6508 | 1.8275 |
| 50.0 | 0.7727 | 0.8093 | 0.8474 | 0.9286 | 0.9500 | 0.9943 | 1.0647 | 1.1938 | 1.3400 | 1.5071 | 1.7422 | 1.9250 |
| 57. 0 | 0.8555 | 0. 8937 | 0. 9336 | 1.0186 | 1. 0410 | 1.0874 | 1. 1611 | 1.2961 | 1.4492 | 1. 6241 | 1.8702 | 2. 0615 |
| 65. 0 | 0.9500 | 0. 9902 | 1. 0321 | 1. 1214 | 1. 1450 | 1.1938 | 1. 2712 | 1.1431 | 1.5740 | 1. 7579 | 2.0164 | 2. 2175 |

注：

1.鉴于应征消费税的进口商品的法定增值税税率均为 17%,故本表省略了增值税税率一栏,但所列常数均已包括增值税在内。

2.常数计算公式为：

$$常数=\frac{进口关税税率+消费税税率+增值税税率+进口关税税率\times增值税税率}{1-消费税税率}$$

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表 2　进口关税与进口环节代征税(增值税)计税常数表

**Table of Import Tariff and Import Tax(Value added Tax)**

| 关税税率 Tariff (%) | 增值税税率(%) VAT rate (%) | | 关税税率 Tariff (%) | 增值税税率(%) VAT rate (%) | | 关税税率 Tariff (%) | 增值税税率(%) VAT rate (%) | |
|---|---|---|---|---|---|---|---|---|
| | 13 | 17 | | 13 | 17 | | 13 | 17 |
| 0 | 0.1300 | 0.1700 | 9.5 | 0.2374 | 0.2812 | 20.0 | 0.3560 | 0.4040 |
| 1.0 | 0.1413 | 0.1817 | 9.7 | 0.2396 | 0.2835 | 21.0 | 0.3673 | 0.4157 |
| 1.5 | 0.1470 | 0.1876 | 10.0 | 0.2430 | 0.2870 | 22.0 | 0.3786 | 0.4274 |
| 2.0 | 0.1526 | 0.1934 | 10.5 | 0.2487 | 0.2929 | 23.0 | 0.3899 | 0.4391 |
| 3.0 | 0.1639 | 0.2051 | 11.0 | 0.2543 | 0.2987 | 24.0 | 0.4012 | 0.4508 |
| 4.0 | 0.1752 | 0.2168 | 12.0 | 0.2656 | 0.3104 | 24.5 | 0.4069 | 0.4567 |
| 4.5 | 0.1809 | 0.2227 | 12.5 | 0.2713 | 0.3163 | 25.0 | 0.4125 | 0.4625 |
| 5.0 | 0.1865 | 0.2285 | 12.6 | 0.2724 | 0.3174 | 27.0 | 0.4351 | 0.4859 |
| 5.5 | 0.1922 | 0.2344 | 13.0 | 0.2769 | 0.3221 | 28.0 | 0.4464 | 0.4976 |
| 5.8 | 0.1955 | 0.2379 | 13.5 | 0.2826 | 0.3280 | 30.0 | 0.4690 | 0.5210 |
| 6.0 | 0.1978 | 0.2402 | 14.0 | 0.2882 | 0.3338 | 32.0 | 0.4916 | 0.5444 |
| 6.5 | 0.2035 | 0.2461 | 14.4 | 0.2927 | 0.3385 | 35.0 | 0.5255 | 0.5795 |
| 7.0 | 0.2091 | 0.2519 | 15.0 | 0.2995 | 0.3455 | 38.0 | 0.5594 | 0.6146 |
| 7.5 | 0.2148 | 0.2578 | 16.0 | 0.3108 | 0.3572 | 40.0 | 0.5820 | 0.6380 |
| 8.0 | 0.2204 | 0.2636 | 17.0 | 0.3221 | 0.3689 | 45.0 | 0.6385 | 0.6965 |
| 8.4 | 0.2249 | 0.2683 | 17.5 | 0.3278 | 0.3748 | 50.0 | 0.6950 | 0.7550 |
| 8.5 | 0.2261 | 0.2695 | 18.0 | 0.3334 | 0.3806 | 57.0 | 0.7741 | 0.8369 |
| 9.0 | 0.2317 | 0.2753 | 19.0 | 0.3447 | 0.3923 | 65.0 | 0.8645 | 0.9035 |

注：

常数=进口关税税率+增值税税率+进口关税税率×增值税税率

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# 计量单位换算表
# Conversion Table

面(地)积换算

| 公制 | | 英美制 | | | |
|---|---|---|---|---|---|
| 平方米 | 平方厘米 | 平方码 | 平方英尺 | 平方英寸 | 平方尺 |
| 1 | 10000 | 1.1960 | 10.7639 | 1550 | 9 |
| 0.0001 | 1 | 0.00012 | 0.00108 | 0.155 | 0.0009 |
| 0.8361 | 8361 | 1 | 9 | 1296 | 7.525 |
| 0.0929 | 929 | 0.1111 | 1 | 144 | 0.836 |
| 0.00065 | 6.45 | 0.00077 | 0.00694 | 1 | 0.0058 |
| 0.111 | 1111 | 0.133 | 1.196 | 172.2 | 1 |

长度换算

| 公制 | | 中国市制 | 英美制 | | |
|---|---|---|---|---|---|
| 米 | 厘米 | 尺 | 码 | 英尺 | 英寸 |
| 1 | 100 | 3 | 1.094 | 3.2808 | 39.37 |
| 0.01 | 1 | 0.03 | 0.01094 | 0.03281 | 0.3937 |
| 0.3333 | 33.33 | 1 | 0.3646 | 1.094 | 13.123 |
| 0.9144 | 91.44 | 2.743 | 1 | 3 | 36 |
| 0.3048 | 30.48 | 0.9144 | 0.3334 | 1 | 12 |
| 0.0254 | 2.54 | 0.0762 | 0.0278 | 0.833 | 1 |

1 米=100 厘米=1000 毫米

重量换算(一)

| 公制 | 英制 | 美制 | 港制 |
|---|---|---|---|
| 公吨 | 长吨 | 短吨 | 司马担 |
| 1 | 0.9842 | 1.1023 | 16.535 |
| 1.016 | 1 | 1.12 | 16.8 |
| 0.9072 | 0.8929 | 1 | 15 |
| 0.05 | 0.04921 | 0.0551 | 0.8267 |
| 0.0508 | 0.05 | 0.056 | 0.8402 |
| 0.0605 | 0.0594 | 0.0667 | 1 |

| 公制 | 中国市制 | 英美制 |
|---|---|---|
| 千克 | 斤 | 磅 |
| 1000 | 2000 | 2204.6 |
| 1016 | 2032 | 2242 |
| 907 | 1814 | 2000 |
| 50 | 100 | 110.23 |
| 50.8 | 101.6 | 112 |
| 60.48 | 120.96 | 133.33 |
| 1 | 2 | 2.2046 |
| 0.5 | 1 | 1.1023 |
| 0.4536 | 0.9072 | 1 |

港制 1 司马担=100 司马斤
公制 1 公吨=10 公担
英制 1 长吨=20 英担(CWT)
1 英担=50.8024 千克
美制 1 短吨=20 短担(CWT)
1 短担=100 磅=45.36 千克

重量换算(二)

| 公制 | | 英美制常衡 | | 英美制金衡或药衡 | | 中国市制 |
|---|---|---|---|---|---|---|
| 千克 | 克 | 磅 | 哦 | 磅 | 哦 | 两 |
| 1 | 1000 | 2.2046 | 35.2736 | 2.697 | 31.1507 | 20 |
| 0.001 | 1 | 0.0022 | 0.03527 | 0.00268 | 0.0321 | 0.02 |
| 0.4536 | 453.59 | 1 | 16 | 1.2153 | 14.5833 | 9.072 |
| 0.02835 | 28.35 | 0.0625 | 1 | 0.07595 | 0.9114 | 0.567 |
| 0.3732 | 373.24 | 0.82286 | 13.1657 | 1 | 12 | 7.465 |
| 0.0311 | 31.10 | 0.06857 | 1.0971 | 0.08333 | 1 | 0.622 |
| 0.05 | 50 | 0.1102 | 1.76368 | 0.13396 | 1.6075 | 1 |

宝石:1 克拉=0.2 克　　1 金衡=155.5 克拉

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**容(体)积换算(一)**

| 公制 | 中国市制 | 英制 | 美制 |
|---|---|---|---|
| 升 | 升 | 英加仑 | 美加仑 |
| **1** | **1** | **0.22** | **0.264** |
| **4.546** | **4.546** | **1** | **1.201** |
| **3.785** | **3.785** | **0.833** | **1** |

**1000** 升=**1** 立方米　　**1** 升=**1000** 毫升=**1000** 立方厘米(c.c.)

英制 **1** 加仑=**277.42** 立方英寸　　英制 **1** 加仑=**231** 立方英寸

**容(体)积换算(二)**

| 公制 | | 英美制 | | | 中国市制 |
|---|---|---|---|---|---|
| 立方米 | 立方厘米 | 立方码 | 立方英尺 | 立方英寸 | 立方尺 |
| **1** | **1000000** | **1.303** | **35.3147** | **61024** | **27** |
| **0.000001** | **1** | **0.0000013** | **0.00004** | **0.06102** | **0.000027** |
| **0.7636** | **764555** | **1** | **27** | **46656** | **20.643** |
| **0.02832** | **28317** | **0.037** | **1** | **1728** | **0.7646** |
| **0.000016** | **16.387** | **0.00002** | **0.00058** | **1** | **0.00044** |
| **0.037** | **37037** | **0.0484** | **1.308** | **2260** | **1** |

**木材体积单位换算**

板(Board Foot Measure,BFM)

指厚一英寸、面积一平方英尺的木材

板材的换算:**100** 板=**2.36** 立方米

原木的换算:**100** 板=**5** 立方米(近似值)

**功率换算**

**1** 千瓦(kW)=**1.34** 英制马力(hp)=**2.36** 公制马力(hp)

**1** 英制马力=**0.746** 千瓦(kW)

**1** 公制马力=**0.735** 千瓦(kW)

**1** 千伏安(kVA)=$\frac{\text{千瓦(kW)}}{\mathbf{0.80}}$

**粮谷重量容积换算**

| 品名 | **1** 公吨折合蒲式耳 | **1** 蒲式耳折合 | |
|---|---|---|---|
| | | 磅 | 千克 |
| 小麦、大豆 | **36.743** | **60** | **27.216** |
| 玉米 | **39.368** | **56** | **25.402** |
| 大麦(英制) | **44.092** | **50** | **22.68** |
| 大麦(美制) | **45.931** | **48** | **21.773** |

**1** 英制蒲式耳(**1.0321** 美制蒲式耳)合 **36.3677** 升。

**石(原)油重量、容积换算**

| 国别 | **1** 公吨折合 | | | |
|---|---|---|---|---|
| | 千升 | 美制桶 | 英制加仑 | 美制加仑 |
| 贡国、印度尼西亚 | **1.18** | **7.4** | **259.1** | **310.6** |
| 伊朗、沙特阿拉伯 | **1.19** | **7.49** | **261.8** | **314.5** |
| 日本 | **1.11** | **6.99** | **244.5** | **293.3** |
| 英国、科威特 | **1.16** | **7.31** | **255.8** | **306.7** |
| 委内瑞拉 | **1.09** | **6.84** | **239.2** | **287.4** |

注:世界平均比重的原油通常以 **1** 公吨=**7.35** 桶(每桶为 **42** 美制加仑)或 **1174** 升计。

**常用度量衡英文名称和简写**

| 名称 | 英文名称 | 简写 | 名称 | 英文名称 | 简写 |
|---|---|---|---|---|---|
| 克 | gram | g. | 码 | yard | yd. |
| 千克 | kilogram | kg. | 英尺 | foot | ft. |
| 公担 | quintal | q. | 英寸 | inch | in |
| 公吨 | metric ton | m.t. | 平方米 | square metre | sq.m. |
| 长吨 | long ton | l.t. | 平方英尺 | square foot | sq.ft |
| 短吨 | short ton | sh.t. | 平方码 | square yard | sq.yd |
| 英担 | hundredweight | cwt. | 立方米 | cubic metre | cu.m. |
| 美担 | hundredweight | cwt. | 立方英尺 | cubic toor | cu.ft. |
| 磅 | pound | lb. | 升 | litre | l. |
| 啊(常衡) | ounce | oz. | 毫升 | millilitre | ml. |
| (金衡) | ounce | oz.t | 加仑 | gallon | gal. |
| 司马担 | picul | | 蒲式耳 | bushel | bu. |
| 米 | metre | m. | 克拉 | carat | car. |
| 公里 | kilomere | km. | 马力 | horse power | hp. |
| 厘米 | centimetre | cm. | 千瓦 | kilowatt | kw. |
| 毫米 | millimetre | mm. | 公吨度 | metric ton unit | m.t.u. |

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# 6

# 中华人民共和国海关进出口商品规范申报目录

# Norm Declares Contents for the Customs Import and Export Goods of the People´s Republic of China

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# 中华人民共和国海关进出口商品规范申报目录

# 使 用 说 明

进出口品货物收货人或其代理人在填报海关进出品货物报关单的“商品名称、规格型号”栏目时，应按照本《申报目录》中所申报要素的内容填报。为方便《申报目录》的使用，特作说明如下：

一、《申报目录》采用了与《中华人民共和国海关进出品税则》（以下简称《税则》）一致的结构，所列商品按照类、章层次排列。除了《税则》中已有的类注释、章注释外，为了准确理解对商品规范申报的要求，在相关章前对应该章的共性问题用“注解”加以说明。在使用《申报目录》时，首先应阅读各章的注解，再查阅具体商品对应的规范申报内容。

二、《申报目录》正文由“商品编码” 、“商品要素” 、“备注详解\举例说明”栏组成。

三、《申报目录》的“商品描述”栏所列的全部编码与《税则》中“税则号列”栏所列全部编码保持一致；《申报目录》的“商品描述”与《税则》中“货品名称”内容相同。

四、《申报目录》对不同商品设置了特定的申报要素内容。报关单中的“商品名称、规格型号”栏应当按照《申报目录》中相应商品所列“申报要素” 、“备注详解\举例说明”的各项内容填写。

五、《申报目录》属于结构性目录，其中所列商品按照不同位数编码所代表的层次进行排列，当某一层次编码商品所要求的申报要素与上一层次编码商品的申报要素相同时，则该商品的“商品编码”就不列示在书中，但表示该层次“商品编码”对应的商品使用上一层次编码商品所列的“申报要素”。例如：

（一）4 位编码对应商品有“申报要素”的如下所示：

| 商品编码器 | 商品描述 | 申报要素/备注详解/举例说明 |
|---|---|---|
| 01.01 | 马、驴、骡： | 1.品名；2.是否野生；3.是否改良种用举例；改良种用野马 |
| | 马 | |
| 0101.2100 | 改良种用 | |
| 0101.2900 | 其他 | |

“01.01”下面所属的“商品编码”所对应的商品的“申报要素”都与“01.01”一致，所以“01.01”下面所属的“商品编码”都省略，读者如有压根可参考《税则》。

（二）一级子目对应商品有“申报要素”的如下列示：

| 商品编码器 | 商品描述 | 申报要素/备注详解/举例说明 |
|---|---|---|
| 84.79 | 本章其他税目未列名的具有独立功能的机器及机器器具 | |
| 8479.1 | -公共工程用机器： | 1.品名；2.用途；3.功能 |
| | ---摊铺机： | |
| 8479.1021 | ---沥青混凝土摊铺机 | |
| 8479.1022 | ---稳定土摊铺机 | |
| 8479.1029 | ---其他 | |
| 8479.1090 | ---其他 | |

“-公共工程用机器：”下面所属的“商品编码”所对应的商品的“申报要素”都与“-公共工程用机器：”一致，所以“-公共工程用机器：”下面所属的“商品编码”都省略列示，读者如有需要可参考《税则》。

依此类推二级子目、三有子目、四级子目都如上述列示。在《申报目录》中如低级子目有对应“申报要素”的，其上层子目对应的“申报要素”栏为空，但其上层子目的“商品编码”会一一列示。

为了更方便读者使用本“申报目录”，书中列示出 5 位、6 位、7 位编码，这样更加明确了商品归类的查询，更加专业的说明商品归类原则，以便读者对进出口商品进行正确归类。

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第四章 乳品;蛋品;天然蜂蜜;其他食用动物产品 …… (1049)
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第十九章 谷物、粮食粉、淀粉或乳的制品;糕饼点心 …… (1060)
第二十章 蔬菜、水果、坚果或植物其他部分的制品 …… (1061)
第二十一章 杂项食品 …… (1062)
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第二十三章 食品工业的残渣及废料;配制的动物饲料 …… (1064)
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第七十一章 天然或养殖珍珠、宝石或半宝石、贵金属、包贵金属及其制品;仿首饰;硬币 …… (1118)
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**第十七类 车辆、航空器、船舶及有关运输设备** …… (1153)
第八十六章 铁道及电车道机车、车辆及其零件;铁道及电车道轨道固定装置及其零件、附件各种机械(包括电动机械)交通信号设备 …… (1153)
第八十七章 车辆及其零件、附件,但铁道及电车道车辆除外 …… (1154)
第八十八章 航空器、航天器及其零件 …… (1160)
第八十九章 船舶及浮动结构体 …… (1161)
**第十八类 光学、照相、电影、计量、检验、医疗或外科用仪器及设备、精密仪器及设备;钟表;乐器;上述物品的零件、附件** …… (1162)
第九十章 光学、照相、电影、计量、检验、医疗或外科用仪器及设备、精密仪器及设备;上述物品的零件、附件 …… (1162)
第九十一章 钟表及其零件 …… (1166)
第九十二章 乐器及其零件、附件 …… (1167)
**第十九类 武器、弹药及其零件、附件** …… (1168)
第九十三章 武器、弹药及其零件、附件 …… (1168)
**第二十类 杂项制品** …… (1168)
第九十四章 家具;寝具、褥垫、弹簧床垫、软座垫及类似的填充制品;未列名灯具及照明装置;发光标志、发光铭牌及类似品;活动房屋 …… (1168)
第九十五章 玩具、游戏品、运动用品及其零件、附件 …… (1169)
第九十六章 杂项制品 …… (1171)
**第二十一类 艺术品、收藏品及古物** …… (1172)
第九十七章 艺术品、收藏品及古物 …… (1172)

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# 第一类　活动物;动物产品

## 第一章　活动物

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 01.01 | 马、驴、骡: | 1. 品名;2. 是否改良种用;3. 品种 |
| 01.02 | 牛: | 1. 品名;2. 是否改良种用 |
| 01.03 | 猪: | |
| 0103.1000 | -改良种用 | 1. 品名;2. 是否改良种用 |
| 0103.9 | -其他: | 1. 品名;2. 个体重量 |
| 01.04 | 绵羊、山羊: | 1. 品名;2. 是否改良种用 |
| 01.05 | 家禽,即鸡、鸭、鹅、火鸡及珍珠鸡: | 1. 品名;2. 是否改良种用;3. 个体重量 |
| 01.06 | 其他活动物: | |
| 0106.1 | -哺乳动物: | 1. 品名;2. 是否改良种用 |
| 0106.201 | ---改良种用: | 1. 品名;2. 是否改良种用 |
| 0106.2020 | ---食用 | 1. 品名;2. 用途(食用) |
| 0106.2090 | ---其他 | 1. 品名;2. 用途 |
| 0106.31 | --猛禽: | 1. 品名;2. 是否改良种用 |
| 0106.32 | --鹦形目(包括普通鹦鹉、长尾鹦鹉、金刚鹦鹉及美冠鹦鹉): | 1. 品名;2. 是否改良种用 |
| 0106.33 | --鸵鸟;鸸鹋: | 1. 品名;2. 是否改良种用 |
| 0106.3910 | ---改良种用 | 1. 品名;2. 是否改良种用 |
| 0106.392 | ---食用: | 1. 品名;2. 用途(食用) |
| 0106.3990 | ---其他 | 1. 品名 |
| 0106.4 | -昆虫: | 1. 品名;2. 是否改良种用 |
| 0106.9 | -其他: | 1. 品名;2. 是否改良种用 |

## 第二章　肉及食用杂碎

【注解】

1、本章中的"鲜的"包括运输途中用盐临时保藏的肉及杂碎;"冷的"即产品温度一般降至0℃左右,但未冻结的;"冻的"即冷却到产品的冰点以下,使产品全部冻结的。

2. 归入本章的杂碎及肉或杂碎的细粉、粗粉,应报明用途(食用)。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 02.01 | 鲜、冷牛肉: | 1. 品名;2. 制作或保存方法(鲜、冷);3. 加工方法(整头及半头、带骨或去骨等);4. 牛肉部位(如眼肉、腱子肉等);5. 包装规格;6. 英文品名;7. 品牌;8. 厂号;9. 牛种(安格斯牛、和牛等);10. 牛龄;11. 级别(A级、B级等);12. 饲养方式(草饲、谷饲等);13. 签约日期;14. 加工程度(精修、粗修等) |
| 02.02 | 冻牛肉: | 1. 品名;2. 制作或保存方法(鲜、冷);3. 加工方法(整头及半头、带骨或去骨等);4. 牛肉部位(如眼肉、腱子肉等);5. 包装规格;6. 英文品名;7. 品牌;8. 厂号;9. 牛种(安格斯牛、和牛等);10. 牛龄;11. 级别(A级、B级等);12. 饲养方式(草饲、谷饲等);13. 签约日期;14. 加工程度(精修、粗修等) |
| 02.03 | 鲜、冷、冻猪肉: | 1. 品名;2. 制作或保存方法(鲜、冷、冻);3. 加工方法(整头及半头、带骨或去骨等);4. 包装规格 |
| 02.04 | 鲜、冷、冻绵羊肉或山羊肉: | 1. 品名;2. 制作或保存方法(鲜、冷、冻);3. 加工方法(整头及半头、带骨或去骨等);4. 包装规格 |
| 02.05 | 鲜、冷、冻马、驴、骡肉: | 1. 品名;2. 制作或保存方法(鲜、冷、冻);3. 包装规格 |
| 02.06 | 鲜、冷、冻牛、猪、绵羊、山羊、马、驴、骡的食用杂碎: | 1. 品名;2. 制作或保存方法(鲜、冷、冻);3. 种类(舌、肝、心管、板筋等);4. 包装规格 |
| 02.07 | 税目01.05所列家禽的鲜、冷、冻肉及食用杂碎: | |
| 0207.1100 | --整只,鲜或冷的 | 1. 品名;2. 制作或保存方法(鲜、冷);3. 加工方法(整只、带骨或去骨等);4. 厂号(名称或号码,饲养场或加工厂);5. 品牌 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 0207.1200 | --整只,冻的 | 1. 品名;2. 制作或保存方法(冻);3. 加工方法(整只、带骨或去骨等);4. 厂号(名称或号码,饲养场或加工厂);5. 品牌 |
| 0207.13 | --块及杂碎,鲜或冷的: | 1. 品名;2. 制作或保存方法(鲜、冷);3. 加工方法(整只、带骨或去骨等);4. 厂号(名称或号码,饲养场或加工厂);5. 品牌 |
| 0207.141 | ---块: | 1. 品名;2. 制作或保存方法(冻);3. 加工方法(整只、带骨或去骨等);4. 厂号(名称或号码,饲养场或加工厂);5. 品牌 |
| 0207.1421 | ----翼(不包括翼尖) | 1. 品名;2. 制作或保存方法(冻);3. 加工方法(整只、带骨或去骨等);4. 厂号(名称或号码,饲养场或加工厂);5. 品牌 |
| 0207.1422 | ----鸡爪 | 1. 品名;2. 制作或保存方法(冻);3. 加工方法(整只、带骨或去骨等);4. 厂号(名称或号码,饲养场或加工厂);5. 品牌;6. 规格(个体重量) |
| 0207.1429 | ----其他 | 1. 品名;2. 制作或保存方法(冻);3. 加工方法(整只、带骨或去骨等);4. 种类(心、肝等);5. 厂号(名称或号码,饲养场或加工厂);6. 品牌 |
| 0207.2400 | --整只,鲜或冷的 | 1. 品名;2. 制作或保存方法(鲜、冷);3. 加工方法(整只、带骨或去骨等) |
| 0207.2500 | --整只,冻的 | 1. 品名;2. 制作或保存方法(冻);3. 加工方法(整只、带骨或去骨等) |
| 0207.2600 | --块及杂碎,鲜或冷的 | 1. 品名;2. 制作或保存方法(鲜、冷);3. 加工方法(整只、带骨或去骨等);4. 杂碎请列明具体种类 |
| 0207.2700 | --块及杂碎,冻的 | 1. 品名;2. 制作或保存方法(冻);3. 加工方法(整只、带骨或去骨等);4. 杂碎请列明具体种类;5. 厂号;6. 品牌;7. 英文品名 |
| 0207.4100 | --整只,鲜或冷的 | 1. 品名;2. 制作或保存方法(鲜、冷);3. 加工方法(整只) |
| 0207.4200 | --整只,冻的 | 1. 品名;2. 制作或保存方法(冻);3. 加工方法(整只) |
| 0207.4300 | --肥肝,鲜或冷的 | 1. 品名;2. 制作或保存方法(鲜、冷) |
| 0207.4400 | --其他,鲜或冷的 | 1. 品名;2. 制作或保存方法(鲜、冷);3. 加工方法(带骨或去骨等);4. 杂碎请列明具体种类 |
| 0207.4500 | --其他,冻的 | 1. 品名;2. 制作或保存方法(冻);3. 加工方法(带骨或去骨等);4. 杂碎请列明具体种类 |
| 0207.5100 | --整只,鲜或冷的 | 1. 品名;2. 制作或保存方法(鲜、冷);3. 加工方法(整只) |
| 0207.5200 | --整只,冻的 | 1. 品名;2. 制作或保存方法(冻);3. 加工方法(整只) |
| 0207.5300 | --肥肝,鲜或冷的 | 1. 品名;2. 制作或保存方法(鲜、冷) |
| 0207.5400 | --其他,鲜或冷的 | 1. 品名;2. 制作或保存方法(鲜、冷);3. 加工方法(带骨或去骨等);4. 杂碎请列明具体种类 |
| 0207.5500 | --其他,冻的 | 1. 品名;2. 制作或保存方法(冻);3. 加工方法(带骨或去骨等);4. 杂碎请列明具体种类 |
| 0207.6000 | -珍珠鸡 | 1. 品名;2. 制作或保存方法(鲜、冷、冻);3. 加工方法(整只、带骨或去骨等);4. 杂碎请列明具体种类 |
| 02.08 | 其他鲜、冷、冻肉及食用杂碎: | |
| 0208.1010 | ---鲜、冷兔肉,兔头除外 | 1. 品名;2. 制作或保存方法(鲜、冷);3. 包装规格 |
| 0208.1020 | ---冻兔肉,兔头除外 | 1. 品名;2. 制作或保存方法(冻);3. 包装规格 |
| 0208.1090 | ---其他 | 1. 品名;2. 制作或保存方法(鲜、冷、冻);3. 杂碎请列明具体种类及用途;4. 包装规格 |
| 0208.3000 | -灵长目的 | 1. 品名;2. 制作或保存方法(鲜、冷、冻);3. 杂碎请列明具体种类及用途;4. 包装规格 |
| 0208.4000 | -鲸、海豚及鼠海豚(鲸目哺乳动物)的;海牛及儒艮(海牛目哺乳动物)的;海豹、海狮及海象(鳍足亚目哺乳动物)的 | 1. 品名;2. 制作或保存方法(鲜、冷、冻);3. 杂碎请列明具体种类及用途;4. 包装规格 |
| 0208.5000 | -爬行动物(包括蛇及龟鳖)的 | 1. 品名;2. 制作或保存方法(鲜、冷、冻);3. 杂碎请列明具体种类及用途;4. 包装规格 |
| 0208.6000 | -骆驼及其他骆驼科动物的 | 1. 品名;2. 制作或保存方法(鲜、冷、冻);3. 杂碎请列明具体种类及用途;4. 包装规格 |
| 0208.9 | -其他: | 1. 品名;2. 制作或保存方法(鲜、冷、冻);3. 杂碎请列明具体种类及用途;4. 包装规格 |
| 02.09 | 未炼制或用其他方法提取的不带瘦肉的肥猪肉、猪脂肪及家禽脂肪,鲜、冷、冻、干、熏、盐腌或盐渍的: | 1. 品名;2. 制作或保存方法(未炼制、未提取脂肪、干、熏、盐腌、盐渍等) |
| 02.10 | 肉及食用杂碎,干、熏、盐腌或盐渍的;可供食用的肉或杂碎的细粉、粗粉: | |
| 0210.1 | -猪肉: | 1. 品名;2. 制作或保存方法(带骨、腿肉、腹肉、干、熏、盐腌、盐渍等) |
| 0210.2000 | -牛肉 | 1. 品名;2. 制作或保存方法(干、熏、盐腌、盐渍等) |
| 0210.9 | -其他,包括可供食用的肉或杂碎的细粉、粗粉: | 1. 品名;2. 用途;3. 制作或保存方法(干、熏、盐腌、盐渍等);4. 杂碎请列明具体种类 |

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# 第三章　鱼、甲壳动物、软体动物及其他水生无脊椎动物

【注解】

1、本章所称“冷”指产品的温度一般降至0℃左右，但产品尚未冻结的；“冻”指温度降至产品的冰点以下，使产品全部冻结的；“观赏鱼”指因其色彩或形态特殊而通常养于水族箱中以供观赏的活鱼；“鱼片”指顺鱼脊骨平切的长条肉片。

2、归入本章的细粉、粗粉、团粒应报明用途。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 03.01 | 活鱼： | |
| 0301.1 | -观赏鱼： | 1. 品名；2. 用途(观赏用)；3. 状态(活)；4. 拉丁名称 |
| 0301.9110 | ---鱼苗 | 1. 品名；2. 状态(活)；3. 是否为鱼苗；4. 拉丁名称 |
| 0301.9190 | ---其他 | 1. 品名；2. 状态(活)；3. 拉丁名称 |
| 0301.9210 | ---鱼苗 | 1. 品名；2. 状态(活)；3. 是否为鱼苗；4. 拉丁名称 |
| 0301.9290 | ---其他 | 1. 品名；2. 状态(活)；3. 拉丁名称 |
| 0301.9310 | ---鱼苗 | 1. 品名；2. 状态(活)；3. 是否为鱼苗；4. 拉丁名称 |
| 0301.9390 | ---其他 | 1. 品名；2. 状态(活)；3. 拉丁名称 |
| 0301.9410 | ---鱼苗 | 1. 品名；2. 状态(活)；3. 是否为鱼苗；4. 拉丁名称 |
| 0301.949 | ---其他： | 1. 品名；2. 状态(活)；3. 拉丁名称 |
| 0301.9510 | ---鱼苗 | 1. 品名；2. 状态(活)；3. 是否为鱼苗；4. 拉丁名称 |
| 0301.9590 | ---其他 | 1. 品名；2. 状态(活)；3. 拉丁名称 |
| 0301.991 | ---鱼苗： | 1. 品名；2. 状态(活)；3. 是否为鱼苗；4. 拉丁名称 |
| 0301.999 | ---其他： | 1. 品名；2. 状态(活)；3. 拉丁名称 |
| 03.02 | 鲜、冷鱼，但品目03.04的鱼片及其他鱼肉除外： | |
| 0302.1 | -鲑科鱼，但子目0302.91至0302.99的可食用鱼杂碎除外： | 1. 品名；2. 制作或保存方法(鲜、冷)；3. 拉丁名称；4. 个体重量[如1000~2000克/条(块)等] |
| 0302.2 | -比目鱼(鲽科、鲆科、舌鳎科、鳎科、菱鲆科、刺鲆科)，但子目0302.91至0302.99的可食用鱼杂碎除外： | 1. 品名；2. 制作或保存方法(鲜、冷)；3. 拉丁名称；4. 个体重量[如1000~2000克/条(块)等] |
| 0302.3 | -金枪鱼(金枪鱼属)、鲣鱼或狐鲣(鲣)，但子目0302.91至0302.99的可食用鱼杂碎除外： | 1. 品名；2. 制作或保存方法(鲜、冷)；3. 拉丁名称；4. 个体重量[如1000~2000克/条(块)等] |
| 0302.4 | -鲱鱼(大西洋鲱鱼、太平洋鲱鱼)、鳀鱼(鳀属)、沙丁鱼(沙丁鱼、沙瑙鱼属)、小沙丁鱼属、黍鲱或西鲱、鲭鱼[大西洋鲭、澳洲鲭(鲐)、日本鲭(鲐)]、印度鲭(羽鳃鲐属)、马鲛鱼(马鲛属)、对称竹荚鱼、新西兰竹荚鱼及竹荚鱼(竹荚鱼属)、鲹鱼(鲹属)、军曹鱼、银鲳(鲳属)、秋刀鱼、圆鲹(圆鲹属))、多春鱼(毛鳞鱼)、剑鱼、鲯鱼、狐鲣(狐鲣属)、枪鱼、旗鱼、四鳍旗鱼(旗鱼科)，但子目0302.91至0302.99的可食用鱼杂碎除外： | 1. 品名；2. 制作或保存方法(鲜、冷)；3. 拉丁名称；4. 个体重量[如1000~2000克/条(块)等] |
| 0302.5 | -犀鳕科、多丝真鳕科、鳕科、长尾鳕科、黑鳕科、无须鳕科、深海鳕科及南极鳕科鱼，但子目0302.91至0302.99的可食用鱼杂碎除外： | 1. 品名；2. 制作或保存方法(鲜、冷)；3. 拉丁名称；4. 个体重量[如1000~2000克/条(块)等] |
| 0302.7 | -罗非鱼(口孵非鲫属)、鲶鱼((鱼芒)鲶属、鲶属、胡鲶属、真鮰属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属)，但子目0302.91至0302.99的可食用鱼杂碎除外： | 1. 品名；2. 制作或保存方法(鲜、冷)；3. 拉丁名称；4. 个体重量[如1000~2000克/条(块)等] |
| 0302.8 | -其他鱼，但子目0302.91至0302.99的可食用鱼杂碎除外： | 1. 品名；2. 制作或保存方法(鲜、冷)；3. 拉丁名称；4. 个体重量[如1000~2000克/条(块)等] |
| 0302.9 | -鱼肝、鱼卵、鱼精、鱼鳍、鱼头、鱼尾、鱼鳔及其他可食用鱼杂碎： | 1. 品名；2. 制作或保存方法(鲜、冷)；3. 拉丁名称 |
| 03.03 | 冻鱼，但税目03.04的鱼片及其他鱼肉除外： | |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 0303.1 | -鲑科鱼,但子目 0303.91 至 0303.99 的可食用鱼杂碎除外: | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 个体重量[如 1000~2000 克/条(块)等] |
| 0303.2 | -罗非鱼(口孵非鲫属)、鲶鱼((鱼芒)鲶属、鲶属、胡鲶属、真鲴属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属),但子目 0303.91 至 0303.99 的可食用鱼杂碎除外: | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 个体重量[如 1000~2000 克/条(块)等] |
| 0303.3 | -比目鱼(蝶科、鲆科、舌鳎科、鳎科、菱鲆科、刺鲆科),但子目 0303.91 至 0303.99 的可食用鱼杂碎除外: | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 个体重量[如 1000~2000 克/条(块)等] |
| 0303.4 | -金枪鱼(金枪鱼属)、鲣鱼或狐鲣(鲣),但子目 0303.91 至 0303.99 的可食用鱼杂碎除外: | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 个体重量[如 1000~2000 克/条(块)等] |
| 0303.5 | -鲱鱼(大西洋鲱鱼、太平洋鲱鱼)、鳀鱼(鳀属)、沙丁鱼(沙丁鱼、沙瑙鱼属)、小沙丁鱼属、黍鲱或西鲱、鲭鱼[大西洋鲭、澳洲鲭(鲐)、日本鲭(鲐)]、印度鲭(羽鳃鲐属)、马鲛鱼(马鲛属)、对称竹荚鱼、新西兰竹荚鱼及竹荚鱼(竹荚鱼属)、鲹鱼(鲹属)、军曹鱼、银鲳(鲳属)、秋刀鱼、圆鲹(圆鲹属)、多春鱼(毛鳞鱼)、剑鱼、鲯鱼、狐鲣(狐鲣属)、枪鱼、旗鱼、四鳍旗鱼(旗鱼科),但子目 0303.91 至 0303.99 的可食用鱼杂碎除外: | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 个体重量[如 1000~2000 克/条(块)等] |
| 0303.6 | -犀鳕科、多丝真鳕科、鳕科、长尾鳕科、黑鳕科、无须鳕科、深海鳕科及南极鳕科鱼,但子目 0303.91 至 0303.99 的可食用鱼杂碎除外: | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 个体重量[如 1000~2000 克/条(块)等] |
| 0303.8 | -其他鱼,但子目 0303.91 至 0303.99 的可食用鱼杂碎除外: | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 个体重量[如 1000~2000 克/条(块)等] |
| 0303.9 | -鱼肝、鱼卵、鱼精、鱼鳍、鱼头、鱼尾、鱼鳔及其他可食用杂碎: | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称 |
| 03.04 | 鲜、冷、冻鱼片及其他鱼肉(不论是否绞碎): | |
| 0304.3 | -鲜或冷的罗非鱼(口孵非鲫属)、鲶鱼((鱼芒)鲶属、鲶属、胡鲶属、真鲴属)、鲤科鱼(鲤属、鲫属、草鱼、鲢属、鲮属、青鱼、卡特拉鲃、野鲮属、哈氏纹唇鱼、何氏细须鲃、鲂属)、鳗鱼(鳗鲡属)、尼罗河鲈鱼(尼罗尖吻鲈)及黑鱼(鳢属)的鱼片: | 1. 品名;2. 制作或保存方法(鲜、冷);3. 拉丁名称;4. 规格[克重/片(块)等] |
| 0304.4 | -鲜或冷的其他鱼片: | 1. 品名;2. 制作或保存方法(鲜、冷);3. 拉丁名称;4. 规格[克重/片(块)等] |
| 0304.5 | -其他,鲜或冷的: | 1. 品名;2. 制作或保存方法(鲜、冷);3. 拉丁名称;4. 规格[克重/片(块)等] |
| 0304.6100 | --罗非鱼(口孵非鲫属) | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等] |
| 0304.621 | ---叉尾鮰鱼(真鮰属): | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等] |
| 0304.6290 | ---其他 | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等];5. 是否带头、脏、皮、刺、鳞、鳍 |
| 0304.6300 | --尼罗河鲈鱼(尼罗尖吻鲈) | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等];5. 是否带头、脏、皮、刺、鳞、鳍 |
| 0304.6900 | --其他 | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等];5. 是否带头、脏、皮、刺、鳞、鳍 |
| 0304.7 | -冻的犀鳕科、多丝真鳕科、鳕科、长尾鳕科、黑鳕科、无须鳕科、深海鳕科及南极鳕科鱼的鱼片: | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等];5. 是否带头、脏、皮、刺、鳞、鳍 |
| 0304.8100 | --大麻哈鱼[红大麻哈鱼、细磷大麻哈鱼、大麻哈鱼(种)、大鳞大麻哈鱼、银大麻哈鱼、马苏大麻哈鱼、玫瑰大麻哈鱼]、大西洋鲑鱼及多瑙哲罗鱼 | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等];5. 是否带头、脏、皮、刺、鳞、鳍 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 0304.8200 | --鳟鱼(河鳟、虹鳟、克拉克大麻哈鱼、阿瓜大麻哈鱼、吉雨大麻哈鱼、亚利桑那大麻哈鱼、金腹大麻哈鱼) | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等];5. 是否带头、脏、皮、刺、鳞、鳍 |
| 0304.8300 | --比目鱼(鲽科、鲆科、舌鳎科、鳎科、菱鲆科、刺鲆科) | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等];5. 是否带头、脏、皮、刺、鳞、鳍 |
| 0304.8400 | --剑鱼 | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等] |
| 0304.8500 | --南极犬牙鱼(南极犬牙鱼属) | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等] |
| 0304.8600 | --鲱鱼(大西洋鲱鱼、太平洋鲱鱼) | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等];5. 是否带头、脏、皮、刺、鳞、鳍 |
| 0304.8700 | --金枪鱼(金枪鱼属)、鲣鱼或狐鲣(鲣) | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等];5. 是否带头、脏、皮、刺、鳞、鳍 |
| 0304.8800 | --角鲨、其他鲨鱼、鲂鱼及鳐鱼(鳐科) | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等] |
| 0304.8900 | --其他 | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等];5. 是否带头、脏、皮、刺、鳞、鳍 |
| 0304.9 | -其他,冻的: | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 规格[克重/片(块)等] |
| 03.05 | 干、盐腌或盐渍的鱼;熏鱼,不论在熏制前或熏制过程中是否烹煮;适合供人食用的鱼的细粉、粗粉及团粒: | |
| 0305.1000 | -适合供人食用的鱼的细粉、粗粉及团粒 | 1. 品名;2. 用途;3. 拉丁名称 |
| 0305.2000 | -干、熏、盐腌或盐渍的鱼肝、鱼卵及鱼精 | 1. 品名;2. 制作或保存方法(干、熏、盐腌、盐渍);3. 拉丁名称 |
| 0305.3 | -干、盐腌或盐渍的鱼片,但熏制的除外: | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍);3. 拉丁名称 |
| 0305.4 | -熏鱼,包括鱼片,但食用杂碎除外: | 1. 品名;2. 制作或保存方法(熏);3. 拉丁名称 |
| 0305.5 | -干鱼(不包括食用杂碎),不论是否盐腌,但熏制的除外: | 1. 品名;2. 制作或保存方法(干);3. 拉丁名称 |
| 0305.6 | -盐腌及盐渍的鱼(不包括食用杂碎),但干或熏制的除外: | 1. 品名;2. 制作或保存方法(盐腌、盐渍);3. 拉丁名称 |
| 0305.7 | -鱼鳍、鱼头、鱼尾、鱼鳔及其他可食用杂碎: | 1. 品名;2. 用途;3. 拉丁名称 |
| 03.06 | 带壳或去壳的甲壳动物,活、鲜、冷、冻、干、盐腌或盐渍的;熏制的带壳或去壳甲壳动物,不论在熏制前或熏制过程中是否烹煮;蒸过或用水煮过的带壳甲壳动物,不论是否冷、冻、干、盐腌或盐渍的;适合供人食用的甲壳动物的细粉、粗粉及团粒: | |
| 0306.1100 | --岩礁虾和其他龙虾(真龙虾属、龙虾属、岩龙虾属) | 1. 品名;2. 制作或保存方法(冻);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0306.1200 | --鳌龙虾(鳌龙虾属) | 1. 品名;2. 制作或保存方法(冻);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0306.14 | --蟹: | 1. 品名;2. 制作或保存方法(冻);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0306.1500 | --挪威海鳌虾 | 1. 品名;2. 制作或保存方法(冻);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0306.16 | --冷水小虾及对虾(长额虾属、褐虾): | 1. 品名;2. 制作或保存方法(冷水);3. 状态(带壳、去壳);4. 拉丁名称;5. 规格(如 41~50 个/磅);6. 包装规格 |
| 0306.17 | --其他小虾及对虾: | 1. 品名;2. 制作或保存方法(冻);3. 状态(带壳、去壳);4. 拉丁名称;5. 规格(如 41~50 个/磅);6. 包装规格;7. 品牌 |
| 0306.19 | --其他,包括适合供人食用的甲壳动物的细粉、粗粉及团粒: | 1. 品名;2. 制作或保存方法(冻) |
| 0306.3110 | ---种苗 | 1. 品名;2. 是否为种苗;3. 拉丁名称 |
| 0306.3190 | ---其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷等);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0306.3210 | ---种苗 | 1. 品名;2. 是否为种苗;3. 拉丁名称 |
| 0306.3290 | ---其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷等);3. 状态(带壳、去壳);4. 拉丁名称 |
| 0306.3310 | ---种苗 | 1. 品名;2. 是否为种苗;3. 拉丁名称 |
| 0306.339 | ---其他: | 1. 品名;2. 制作或保存方法(活、鲜、冷等);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0306.3410 | ---种苗 | 1. 品名;2. 是否为种苗;3. 拉丁名称 |
| 0306.3490 | ---其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷等);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 0306.3510 | ---种苗 | 1. 品名;2. 是否为种苗;3. 拉丁名称 |
| 0306.3520 | ---鲜、冷对虾 | 1. 品名;2. 制作或保存方法(活、鲜、冷等);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0306.3590 | ---其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷等);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0306.3610 | ---种苗 | 1. 品名;2. 是否为种苗;3. 拉丁名称 |
| 0306.3620 | ---鲜、冷对虾 | 1. 品名;2. 制作或保存方法(活、鲜、冷等);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0306.3690 | ---其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷等);3. 拉丁名称;4. 状态(是否全虾、去头、去肠线,去尾、带壳、去壳、裹面粉等);5. 个体重量;6. 包装规格 |
| 0306.3910 | ---种苗 | 1. 品名;2. 是否为种苗 |
| 0306.3990 | ---其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷等) |
| 0306.9100 | --岩礁虾及其他龙虾(真龙虾属、龙虾属、岩龙虾属) | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0306.9200 | --鳌龙虾(鳌龙虾属) | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 状态(带壳、去壳);4. 拉丁名称 |
| 0306.93 | --蟹: | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0306.9400 | --挪威海鳌虾 | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0306.95 | --小虾及对虾: | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0306.9900 | --其他,包括适合供人食用的甲壳动物的细粉、粗粉及团粒 | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等) |
| 03.07 | 带壳或去壳的软体动物,活、鲜冷、冻、干、盐腌或盐渍的;熏制的带壳或去壳软体动物,不论在熏制前或熏制过程中是否烹煮;适合供人食用的软体动物的细粉、粗粉及团粒: | |
| 0307.1110 | ---种苗 | 1. 品名;2. 是否为种苗;3. 拉丁名称 |
| 0307.1190 | ---其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0307.1200 | --冻的 | 1. 品名;2. 制作或保存方法(冻);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0307.1900 | --其他 | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0307.2110 | ---种苗 | 1. 品名;2. 是否为种苗;3. 拉丁名称 |
| 0307.2190 | ---其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0307.2200 | --冻的 | 1. 品名;2. 制作或保存方法(冻);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0307.2900 | --其他 | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0307.3110 | ---种苗 | 1. 品名;2. 是否为种苗;3. 拉丁名称 |
| 0307.3190 | ---其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0307.3200 | --冻的 | 1. 品名;2. 制作或保存方法(冻);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0307.3900 | --其他 | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |
| 0307.4210 | ---种苗 | 1. 品名;2. 是否为种苗;3. 拉丁名称 |
| 0307.4291 | ----墨鱼(乌贼属、巨粒僧头乌贼、耳乌贼属)及鱿鱼(柔鱼属、枪乌贼属、双柔鱼属、拟乌贼属) | 1. 品名;2. 制作或保存方法(活、鲜、冷);3. 拉丁名称;4. 个体重量;5. 包装规格 |
| 0307.4299 | ----其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷);3. 拉丁名称 |
| 0307.4310 | ---墨鱼(乌贼属、巨粒僧头乌贼、耳乌贼属)及鱿鱼(柔鱼属、枪乌贼属、双柔鱼属、拟乌贼属) | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 个体重量;5. 包装规格 |
| 0307.4390 | ---其他 | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称 |
| 0307.4910 | ---墨鱼(乌贼属、巨粒僧头乌贼、耳乌贼属)及鱿鱼(柔鱼属、枪乌贼属、双柔鱼属、拟乌贼属) | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 状态(带壳、去壳);4. 拉丁名称;5. 个体重量;6. 包装规格 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 0307.4990 | ---其他 | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 拉丁名称 |
| 0307.5100 | --活、鲜及冷的 | 1. 品名;2. 制作或保存方法(活、鲜、冷);3. 拉丁名称;4. 个体重量;5. 包装规格 |
| 0307.5200 | --冻的 | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称;4. 个体重量;5. 包装规格 |
| 0307.5900 | --其他 | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 拉丁名称;4. 个体重量;5. 包装规格 |
| 0307.6010 | ---种苗 | 1. 品名;2. 是否为种苗;3. 拉丁名称 |
| 0307.6090 | ---其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷、冻、干、盐腌、盐渍等);3. 拉丁名称;4. 个体重量;5. 包装规格 |
| 0307.7110 | ---种苗 | 1. 品名;2. 是否为种苗;3. 拉丁名称 |
| 0307.719 | ---其他: | 1. 品名;2. 制作或保存方法(活、鲜、冷);3. 拉丁名称 |
| 0307.7200 | --冻的 | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称 |
| 0307.7900 | --其他 | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 拉丁名称 |
| 0307.8110 | ---种苗 | 1. 品名;2. 是否为种苗;3. 拉丁名称 |
| 0307.8190 | ---其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷);3. 拉丁名称 |
| 0307.8210 | ---种苗 | 1. 品名;2. 是否为种苗;3. 拉丁名称 |
| 0307.8290 | ---其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷);3. 拉丁名称 |
| 0307.8300 | --冻的鲍鱼(鲍属) | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称 |
| 0307.8400 | --冻的凤螺(凤螺属) | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称 |
| 0307.8700 | --其他鲍鱼(鲍属) | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 拉丁名称 |
| 0307.8800 | --其他凤螺(凤螺属) | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 拉丁名称 |
| 0307.9110 | ---种苗 | 1. 品名;2. 是否为种苗;3. 拉丁名称 |
| 0307.9190 | ---其他: | 1. 品名;2. 制作或保存方法(活、鲜、冷);3. 拉丁名称 |
| 0307.9200 | --冻的 | 1. 品名;2. 制作或保存方法(冻);3. 拉丁名称 |
| 0307.9900 | --其他 | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 拉丁名称 |
| 03.08 | 不属于甲壳动物及软体动物的水生无脊椎动物,活、鲜、冷、冻干、盐腌或盐渍的;熏制的不属于甲壳动物及软体动物的水生无脊椎动物,不论在熏制前或熏制过程中是否烹煮;适合供人食用的不属于甲壳动物及软体动物的水生无脊椎动物的细粉、粗粉及团粒: | |
| 0308.1110 | ---种苗 | 1. 品名;2. 种苗请注明个体长度、尾数/千克等 |
| 0308.1190 | ---其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷) |
| 0308.1200 | --冻的 | 1. 品名;2. 制作或保存方法(冻);3. 是否经水煮;4. 包装规格 |
| 0308.1900 | --其他 | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 是否经水煮;4. 包装规格 |
| 0308.2110 | ---种苗 | 1. 品名;2. 种苗请注明个体长度、尾数/千克等 |
| 0308.2190 | ---其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷) |
| 0308.2200 | --冻的 | 1. 品名;2. 制作或保存方法(冻);3. 包装规格 |
| 0308.2900 | --其他 | 1. 品名;2. 制作或保存方法(干、盐腌、盐渍等);3. 包装规格 |
| 0308.3011 | ----种苗 | 1. 品名;2. 种苗请注明个体长度、尾数/千克等 |
| 0308.3019 | ----其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷) |
| 0308.3090 | ---其他 | 1. 品名;2. 制作或保存方法(冻、干、盐腌、盐渍等);3. 包装规格 |
| 0308.9011 | ----种苗 | 1. 品名;2. 种苗请注明个体长度、尾数/千克等 |
| 0308.9012 | ----沙蚕,种苗除外 | 1. 品名;2. 制作或保存方法(活、鲜、冷) |
| 0308.9019 | ----其他 | 1. 品名;2. 制作或保存方法(活、鲜、冷) |
| 0308.9090 | ---其他 | 1. 品名;2. 制作或保存方法(冻、干、盐腌、盐渍等);3. 包装规格 |

## 第四章 乳品;蛋品;天然蜂蜜;其他食用动物产品

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 04.01 | 未浓缩及未加糖或其他甜物质的乳及奶油: | 1. 品名;2. 制作或保存方法(未浓缩及未加糖或其他甜物质);3. 脂肪含量(按重量计);4. 成分含量;5. 包装规格(如1升/盒);6. 品牌 |
| 04.02 | 浓缩、加糖或其他甜物质的乳及奶油: | 1. 品名;2. 制作或保存方法(浓缩及加糖或其他甜物质);3. 外观(粉状、粒状等);4. 脂肪含量(按重量计);5. 成分含量;6. 包装规格(如25千克/包);7. 品牌 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 04.03 | 酪乳、结块的乳及奶油、酸乳、酸乳酒及其他发酵或酸化的乳和奶油，不论是否浓缩、加糖、加其他甜物质、加香料、加水果、加坚果或加可可： | 1. 品名；2. 制作或保存方法（发酵、酸化、浓缩、加糖及其他甜物质、香料等）；3. 成分含量；4. 包装规格；5. 品牌 |
| 04.04 | 乳清，不论是否浓缩、加糖或其他甜物质；其他税目未列名的含天然乳的产品，不论是否加糖或其他甜物质： | |
| 0404.1000 | -乳清及改性乳清，不论是否浓缩、加糖或其他甜物质 | 1. 品名；2. 用途；3. 制作或保存方法（浓缩、加糖及其他甜物质）；4. 成分含量；5. 品牌 |
| 0404.9000 | -其他 | 1. 品名；2. 成分含量 |
| 04.05 | 黄油及其他从乳中提取的脂和油，乳酱： | 1. 品名；2. 成分含量；3. 包装规格；4. 品牌 |
| 04.06 | 乳酪及凝乳： | |
| 0406.1000 | -鲜乳酪（未熟化或未固化的），包括乳清乳酪；凝乳 | 1. 品名；2. 制作或保存方法（未熟化、未固化等）；3. 成分含量；4. 包装规格；5. 品牌 |
| 0406.2000 | -各种磨碎或粉化的乳酪 | 1. 品名；2. 制作或保存方法（未熟化、未固化等）；3. 乳脂含量；4. 包装规格；5. 品牌 |
| 0406.3000 | -经加工的乳酪，但磨碎或粉化的除外 | 1. 品名；2. 制作或保存方法（未熟化、未固化等）；3. 成分含量；4. 包装规格；5. 品牌 |
| 0406.4000 | -蓝纹乳酪和娄地青霉生产的带有纹理的其他乳酪 | 1. 品名；2. 制作或保存方法（熟化、固化、磨碎或粉化等）；3. 成分含量；4. 是否带蓝纹或娄地青霉生产的带有纹理；5. 包装规格；6. 品牌 |
| 0406.9000 | -其他乳酪 | 1. 品名；2. 制作或保存方法（熟化、固化、磨碎或粉化等）；3. 成分含量；4. 包装规格；5. 品牌 |
| 04.07 | 带壳禽蛋，鲜、腌制或煮过的 | |
| 0407.1 | -孵化用受精禽蛋： | 1. 品名；2. 是否孵化用受精禽蛋 |
| 0407.2 | -其他鲜蛋： | 1. 品名；2. 制作或保存方法（鲜、带壳） |
| 0407.9 | -其他： | 1. 品名；2. 制作或保存方法（鲜、带壳、腌制、煮过） |
| 04.08 | 去壳禽蛋及蛋黄，鲜、干、冻蒸过或水煮、制成型或用其他方法保藏的，不论是否加糖或其他甜物质： | 1. 品名；2. 制作或保存方法（鲜、冻、干、去壳、蒸、水煮、制成型等） |
| 04.09 | 天然蜂蜜： | 1. 品名；2. 来源（天然）；3. 品牌 |
| 04.10 | 其他品目未列名的食用动物产品： | |
| 0410.0010 | ---燕窝 | 1. 品名；2. 用途（食用）；3. 品种（燕子的品种）；4. 外形（燕盏或燕碎，燕条等）；5. 含水量 |
| 0410.0041 | ----鲜蜂王浆 | 1. 品名；2. 制作或保存方法（鲜）；3. 品牌 |
| 0410.0042 | ----鲜蜂王浆粉 | 1. 品名；2. 制作或保存方法（鲜）；3. 外观（粉）；4. 品牌 |
| 0410.0043 | ----蜂花粉 | 1. 品名；2. 外观（粉）；3. 品牌 |
| 0410.0049 | ----其他 | 1. 品名；2. 品牌 |
| 0410.0090 | ---其他 | 1. 品名；2. 用途（食用） |

## 第五章　其他动物产品

**【注解】**

本章所称“填充用羽毛”是指家禽（特别是鹅或鸭）、鸽子、鹧鸪或类似禽类的羽毛，但粗大的翼毛或尾毛及分级时摒弃的粗大的羽毛除外；“羽绒”，主要指鹅或鸭毛中最为细小、柔软的绒毛，它与羽毛的区别在于没有硬羽轴。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 05.01 | 未经加工的人发，不论是否洗涤；废人发： | 1. 品名；2. 是否经加工 |
| 05.02 | 猪鬃、猪毛；獾毛及其他制刷用兽毛；上述鬃毛的废料： | |
| 0502.1 | -猪鬃、猪毛及其废料： | 1. 品名 |
| 0502.9 | -其他： | 1. 品名；2. 用途（制刷用） |
| 05.04 | 整个或切块的动物（鱼除外）的肠、膀胱及胃，鲜、冷、冻干、熏、盐腌或盐渍的： | |
| 0504.001 | ---肠衣： | 1. 品名；2. 制作或保存方法（鲜、冷、冻、干、熏、盐腌、盐渍） |
| 0504.0021 | ----冷、冻的鸡胗 | 1. 品名；2. 制作或保存方法（冷、冻）；3. 品牌 |
| 0504.0029 | ----其他 | 1. 品名；2. 制作或保存方法（鲜、冷、冻、干、熏、盐腌、盐渍） |
| 0504.0090 | ----其他 | 1. 品名；2. 制作或保存方法（鲜、冷、冻、干、熏、盐腌、盐渍） |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 05.05 | 带有羽毛或羽绒的鸟皮及鸟体其他部分;羽毛及不完整羽毛(不论是否修边)、羽绒,仅经洗涤消毒或为了保藏而做过处理,但未经进一步加工;羽毛或不完整羽毛的粉末及废料: | |
| 0505.1000 | -填充用羽毛;羽绒 | 1. 品名;2. 用途;3. 制作或保存方法(仅经洗涤、消毒或为了保藏而做过处理);4. 绒份;5. 羽毛长度 |
| 0505.9 | -其他 | 1. 品名;2. 用途;3. 制作或保存方法(仅经洗涤、消毒或为了保藏而做过处理) |
| 05.06 | 骨及角柱,未经加工或经脱脂、简单整理(但未切割成形)、酸处理或脱胶;上述产品的粉末及废料: | |
| 0506.1000 | -经酸处理的骨胶原及骨 | 1. 品名;2. 处理方法(未经加工或经脱脂等) |
| 0506.9011 | ----含牛羊成分的 | 1. 品名;2. 成分;3. 处理方法(未经加工或经脱脂等);4. 外观(粉末);5. 是否废料 |
| 0506.9019 | ----其他 | 1. 品名;2. 处理方法(未经加工或经脱脂等) |
| 0506.9090 | ---其他 | 1. 品名;2. 处理方法(未经加工或经脱脂等);3. 是否脱胶 |
| 05.07 | 兽牙、龟壳、鲸须、鲸须毛、角鹿角、蹄、甲、爪及喙,未经加工或仅简单整理但未切割成形;上述产品的粉末及废料: | 1. 品名;2. 处理方法(未经加工或经脱脂等);3. 是否为粉末及废料 |
| 05.08 | 珊瑚及类似品,未经加工或仅简单整理但未经进一步加工;软体动物壳、甲壳动物壳、棘皮动物壳、墨鱼骨,未经加工或仅简单整理但未切割成形,上述壳、骨的粉末及废料: | 1. 品名;2. 处理方法(未经加工或经脱脂等);3. 是否为粉末及废料 |
| 05.10 | 龙涎香、海狸香、灵猫香及麝香;斑蝥;胆汁,不论是否干制;供配制药用的腺体及其他动物产品,鲜、冷、冻或用其他方法暂时保藏的: | 1. 品名;2. 制作或保存方法(鲜、冷、冻、干或用其他方法暂时保藏) |
| 05.11 | 其他品目未列名的动物产品;不适合供人食用的第一章或第三章的死动物: | |
| 0511.1000 | -牛的精液 | 1. 品名 |
| 0511.9111 | ----受精鱼卵 | 1. 品名 |
| 0511.9119 | ----其他 | 1. 品名;2. 用途 |
| 0511.9190 | ---其他 | 1. 品名;2. 用途 |
| 0511.9910 | ---动物精液(牛的精液除外) | 1. 品名 |
| 0511.9920 | ---动物胚胎 | 1. 品名 |
| 0511.9930 | ---蚕种 | 1. 品名 |
| 0511.9940 | ---马毛及废马毛,不论是否制成有或无衬垫的毛片 | 1. 品名 |
| 0511.9990 | ---其他 | 1. 品名;2. 用途 |

# 第二类 植物产品

## 第六章 活树及其他活植物;鳞茎、根及类似品;插花及装饰用簇叶

【注解】

本章所称“树、灌木”包括具有木质梗的藤本植物(例如,葡萄、杂交草莓、悬钩子属植物、弥猴桃树)及其带根插枝。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 06.01 | 鳞茎、块茎、块根、球茎、根颈及根茎,休眠、生长或开花的;菊苣植物及其根,但品目 12.12 的根除外: | 1. 品名;2. 状态(休眠、生长、开花);3. 种类(球茎、块茎、鳞茎、块根等);4. 是否种用 |
| 06.02 | 其他活植物(包括其根)、插枝及接穗;蘑菇菌丝: | |
| 0602.1000 | -无根插枝及接穗 | 1. 品名;2. 栽培方法(无根插枝、接穗等) |
| 0602.2010 | ---种用苗木 | 1. 品名;2. 是否种用 |
| 0602.2090 | ---其他 | 1. 品名 |
| 0602.3010 | ---种用 | 1. 品名;2. 是否种用 |
| 0602.3090 | ---其他 | 1. 品名 |
| 0602.4010 | ---种用 | 1. 品名;2. 是否种用 |
| 0602.4090 | ---其他 | 1. 品名 |
| 0602.9010 | ---蘑菇菌丝 | 1. 品名 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 0602.9091 | ----种用苗木 | 1. 品名;2. 是否种用 |
| 0602.9092 | ----兰花 | 1. 品名 |
| 0602.9093 | ----菊花 | 1. 品名 |
| 0602.9094 | ----百合 | 1. 品名 |
| 0602.9095 | ----康乃馨 | 1. 品名 |
| 0602.9099 | ----其他 | 1. 品名;;2. 直径、高度(整株植物从根部到树杈顶部的高度范围) |
| 06.03 | 制花束或装饰用的插花及花蕾,鲜、干、染色、漂白、浸渍或用其他方法处理的: | 1. 品名;2. 用途(制花束或装饰用);3. 制作或保存方法(鲜、干、染色、漂白、浸渍等) |
| 06.04 | 制花束或装饰用的不带花及花蕾的植物枝、叶或其他部分、草、苔藓及地衣,鲜、干染色、漂白、浸渍或用其他方法处理的: | 1. 品名;2. 用途(制花束或装饰用);3. 制作或保存方法(鲜且不带花及花蕾、干、染色、漂白、浸渍等) |

## 第七章 食用蔬菜、根及块茎

【注解】

本章所称“冷藏”,是指产品的温度一般已降至0℃左右,但未冻结。然而,某些产品,例如,马铃薯,当温度降至并维持在10℃时,也可视作“冷藏”;“冷冻”,是指产品已冷却到本身冰点以下并且已经全部冻结。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 07.01 | 鲜或冷藏的马铃薯: | 1. 品名;2. 制作或保存方法(鲜、冷);3. 是否种用 |
| 07.02 | 鲜或冷藏的番茄: | 1. 品名;2. 制作或保存方法(鲜、冷) |
| 07.03 | 鲜或冷藏的洋葱、青葱、大蒜、韭葱及其他葱属蔬菜: | 1. 品名;2. 制作或保存方法(鲜、冷) |
| 07.04 | 鲜或冷藏的卷心菜、菜花、球茎甘蓝、羽衣甘蓝及类似的食用芥菜类蔬菜: | 1. 品名;2. 制作或保存方法(鲜、冷) |
| 07.05 | 鲜或冷藏的莴苣及菊苣: | 1. 品名;2. 制作或保存方法(鲜、冷) |
| 07.06 | 鲜或冷藏的胡萝卜、萝卜、色拉甜菜根、婆罗门参、块根芹小萝卜及类似的食用根茎: | 1. 品名;2. 制作或保存方法(鲜、冷) |
| 07.07 | 鲜或冷藏的黄瓜及小黄瓜: | 1. 品名;2. 制作或保存方法(鲜、冷) |
| 07.08 | 鲜或冷藏的豆类蔬菜,不论是否脱荚: | 1. 品名;2. 制作或保存方法(鲜、冷) |
| 07.09 | 鲜或冷藏的其他蔬菜: | 1. 品名;2. 制作或保存方法(鲜、冷) |
| 07.10 | 冷冻蔬菜(不论是否蒸煮): | |
| 0710.1000 | -马铃薯 | 1. 品名;2. 制作或保存方法(冻) |
| 0710.2 | -豆类蔬菜,不论是否脱荚: | 1. 品名;2. 制作或保存方法(冻) |
| 0710.3000 | -菠菜 | 1. 品名;2. 制作或保存方法(冻) |
| 0710.4000 | -甜玉米 | 1. 品名;2. 制作或保存方法(冻) |
| 0710.8 | -其他蔬菜: | 1. 品名;2. 制作或保存方法(冻) |
| 0710.9000 | -什锦蔬菜 | 1. 品名;2. 制作或保存方法(冻);3. 种类 |
| 07.11 | 暂时保藏(例如,使用二氧化硫气体、盐水、亚硫酸水或其他防腐液)的蔬菜,但不适于直接食用的: | 1. 品名;2. 用途(不适于直接食用);3. 制作或保存方法(用盐水、二氧化硫气体、亚硫酸水或其他防腐液) |
| 07.12 | 干蔬菜,整个、切块、切片、破碎或制成粉状,但未经进一步加工的: | 1. 品名;2. 制作或保存方法(干制,包括脱水、蒸干或冻干) |
| 07.13 | 脱荚的干豆,不论是否去皮或分瓣: | |
| 0713.1010 | ---种用 | 1. 品名;2. 制作或保存方法(干制且脱荚);3. 是否种用 |
| 0713.1090 | ---其他 | 1. 品名;2. 制作或保存方法(干制且脱荚);3. 品种(黄豌豆、青豌豆、白豌豆等) |
| 0713.2 | -鹰嘴豆: | 1. 品名;2. 制作或保存方法(干制且脱荚);3. 是否种用 |
| 0713.3 | -豇豆属及菜豆属: | 1. 品名;2. 制作或保存方法(干制且脱荚);3. 是否种用 |
| 0713.4 | -扁豆: | 1. 品名;2. 制作或保存方法(干制且脱荚);3. 是否种用 |
| 0713.5 | -蚕豆: | 1. 品名;2. 制作或保存方法(干制且脱荚);3. 是否种用 |
| 0713.6 | -木豆(木豆属): | 1. 品名;2. 制作或保存方法(干制且脱荚);3. 是否种用 |
| 0713.9 | -其他: | 1. 品名;2. 制作或保存方法(干制且脱荚);3. 是否种用 |
| 07.14 | 鲜、冷、冻或干的木薯、竹芋、兰科植物块茎、菊芋、甘薯及含有高淀粉或菊粉的类似根茎,不论是否切片或制成团粒;西谷茎髓: | 1. 品名;2. 制作或保存方法(鲜、冷、冻、干);3. 是否种用 |

## 第八章 食用水果及坚果;柑桔属水果或甜瓜的果皮

【注解】

本章所称“冷藏”,是指产品的温度一般降至0℃左右,但未冻结的。但是有些产品(例如,甜瓜及某些柑桔属果实),其温度降至并维持

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在10℃时,也可视作“冷藏”;所称“冷冻”,是指温度降至产品的冰点以下,产品已全部冻结。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 08.01 | 鲜或干的椰子、巴西果及腰果,不论是否去壳或去皮: | |
| 0801.1 | -椰子: | 1. 品名;2. 制作或保存方法[鲜、干、未去内壳(内果皮)、去壳];3. 是否种用税目;12.03) |
| 0801.2 | -巴西果: | 1. 品名;2. 制作或保存方法(鲜、干、未去壳、去壳) |
| 0801.3100 | --未去壳 | 1. 品名;2. 制作或保存方法(鲜、干、未去壳、去壳) |
| 0801.3200 | --去壳 | 1. 品名;2. 制作或保存方法(鲜、干、未去壳、去壳);3. 等级 |
| 08.02 | 鲜或干的其他坚果,不论是否去壳或去皮: | |
| 0802.1 | -扁桃仁: | 1. 品名;2. 制作或保存方法(鲜、干、未去壳、去壳) |
| 0802.2 | -榛子: | 1. 品名;2. 制作或保存方法(鲜、干、未去壳、去壳);3. 品种 |
| 0802.3 | -核桃: | 1. 品名;2. 制作或保存方法(鲜、干、未去壳、去壳);3. 品种 |
| 0802.4 | -栗子: | 1. 品名;2. 制作或保存方法(鲜、干、未去壳、去壳) |
| 0802.5 | -阿月浑子果(开心果): | 1. 品名;2. 制作或保存方法(鲜、干、未去壳、去壳) |
| 0802.6 | -马卡达姆坚果(夏威夷果) | 1. 品名;2. 制作或保存方法(鲜、干、未去壳、去壳);3. 是否种用;4. 签约日期 |
| 0802.7000 | -可乐果(可乐果属) | 1. 品名;2. 制作或保存方法(鲜、干、未去壳、去壳) |
| 0802.8000 | -槟榔果 | 1. 品名;2. 制作或保存方法(鲜、干、未去壳、去壳) |
| 0802.9 | -其他: | 1. 品名;2. 制作或保存方法(鲜、干、未去壳、去壳) |
| 08.03 | 鲜或干的香蕉,包括芭蕉: | 1. 品名;2. 制作或保存方法(鲜、干);3. 干制方法(脱水、蒸干或冻干);4. 种类(大香蕉、蕉仔、皇帝蕉等);5. 等级(A级、B级、C级等);6. 品牌 |
| 08.04 | 鲜或干的椰枣、无花果、菠萝鳄梨、番石榴、芒果及山竹果 | |
| 0804.1000 | -椰枣 | 1. 品名;2. 制作或保存方法(鲜、干);3. 等级 |
| 0804.2000 | -无花果 | 1. 品名;2. 制作或保存方法(鲜、干);3. 等级 |
| 0804.3000 | -菠萝 | 1. 品名;2. 制作或保存方法(鲜、干);3. 种类(如青菠萝、金菠萝等);4. 等级; |
| 0804.4000 | -鳄梨 | 1. 品名;2. 制作或保存方法(鲜、干);3. 等级 |
| 0804.5 | -番石榴、芒果及山竹果: | 1. 品名;2. 制作或保存方法(鲜、干);3. 等级 |
| 08.05 | 鲜或干的柑橘属水果: | |
| 0805.1000 | -橙 | 1. 品名;2. 制作或保存方法(鲜、干);3. 种类(脐橙、夏橙等);4. 等级;5. 品牌 |
| 0805.2 | -柑橘(包括小蜜橘及萨摩蜜柑橘);克里曼丁橘、韦尔金橘及类似的杂交柑橘: | 1. 品名;2. 制作或保存方法(鲜、干);3. 等级 |
| 0805.4000 | -葡萄柚,包括柚 | 1. 品名;2. 制作或保存方法(鲜、干);3. 等级 |
| 0805.5000 | -柠檬及酸橙 | 1. 品名;2. 制作或保存方法(鲜、干);3. 等级;4. 品牌 |
| 0805.9000 | -其他 | 1. 品名;2. 制作或保存方法(鲜、干);3. 等级 |
| 08.06 | 鲜或干的葡萄: | |
| 0806.1000 | -鲜的 | 1. 品名;2. 制作或保存方法(鲜);3. 种类;4. 等级;5. 品牌 |
| 0806.2000 | -干的 | 1. 品名;2. 制作或保存方法(干);3. 等级;4. 品牌 |
| 08.07 | 鲜的甜瓜(包括西瓜)及木瓜 | |
| 0807.1100 | --西瓜 | 1. 品名;2. 制作或保存方法(鲜);3. 等级;4. 品牌 |
| 0807.19 | --其他: | 1. 品名;2. 制作或保存方法(鲜);3. 等级 |
| 0807.2000 | -木瓜 | 1. 品名;2. 制作或保存方法(鲜);3. 等级;4. 品牌 |
| 08.08 | 鲜的苹果、梨及榅桲: | |
| 0808.1000 | -苹果 | 1. 品名;2. 制作或保存方法(鲜);3. 种类(蛇果、加纳果、青苹果、富士等);4. 等级;5. 品牌 |
| 0808.3 | -梨: | 1. 品名;2. 制作或保存方法(鲜);3. 等级 |
| 0808.4000 | -榅桲 | 1. 品名;2. 制作或保存方法(鲜);3. 等级 |
| 08.09 | 鲜的杏、樱桃、桃(包括油桃)梅及李: | 1. 品名;2. 制作或保存方法(鲜);3. 等级 |
| 08.10 | 其他鲜果: | |
| 0810.1000 | -草莓 | 1. 品名;2. 制作或保存方法(鲜);3. 等级 |
| 0810.2000 | -木莓、黑莓、桑椹及罗甘莓 | 1. 品名;2. 制作或保存方法(鲜);3. 等级 |
| 0810.3000 | -黑、白或红的穗醋栗(加仑子)及醋栗 | 1. 品名;2. 制作或保存方法(鲜);3. 等级 |
| 0810.4000 | -蔓越橘及越橘 | 1. 品名;2. 制作或保存方法(鲜);3. 等级 |
| 0810.5000 | -猕猴桃 | 1. 品名;2. 制作或保存方法(鲜);3. 种类(金奇异果、青奇异果等);4. 等级 |
| 0810.6000 | -榴莲 | 1. 品名;2. 制作或保存方法(鲜);3. 等级;4. 品牌 |
| 0810.7000 | -柿子 | 1. 品名;2. 制作或保存方法(鲜);3. 等级 |
| 0810.9 | -其他: | 1. 品名;2. 制作或保存方法(鲜);3. 等级 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 08.11 | 冷冻水果及坚果,不论是否蒸煮、加糖或其他甜物质: | |
| 0811.1000 | -草莓 | 1. 品名;2. 制作或保存方法(冻) |
| 0811.2000 | -木莓、黑莓、桑椹、罗甘莓、黑白或红的穗醋栗(加仑子)及醋栗 | 1. 品名;2. 制作或保存方法(冻) |
| 0811.9010 | ---栗子,未去壳 | 1. 品名;2. 制作或保存方法(冻、未去壳) |
| 0811.9090 | ---其他 | 1. 品名;2. 制作或保存方法(冻) |
| 08.12 | 暂时保藏(例如,使用二氧化硫气体、盐水、亚硫酸水或其他防腐液)的水果及坚果,但不适于直接食用的: | 1. 品名;2. 用途(不适于直接食用);3. 制作或保存方法(用盐水、二氧化硫气体、亚硫酸水或其他防腐液) |
| 08.13 | 品目 08.01 至 08.06 以外的干果;本章的什锦坚果或干果: | |
| 0813.1000 | -杏 | 1. 品名;2. 制作或保存方法(干) |
| 0813.2000 | -梅及李 | 1. 品名;2. 制作或保存方法(干) |
| 0813.3000 | -苹果 | 1. 品名;2. 制作或保存方法(干) |
| 0813.4010 | ---龙眼干、肉 | 1. 品名;2. 制作或保存方法(干);3. 等级 |
| 0813.4020 | ---柿饼 | 1. 品名;2. 制作或保存方法(干) |
| 0813.4030 | ---红枣 | 1. 品名;2. 制作或保存方法(干) |
| 0813.4040 | ---荔枝干 | 1. 品名;2. 制作或保存方法(干);3. 加工程度(去壳、未去壳) |
| 0813.4090 | ---其他 | 1. 品名;2. 制作或保存方法(干) |
| 0813.5000 | -本章的什锦坚果或干果 | 1. 品名;2. 制作或保存方法(干);3. 种类 |
| 08.14 | 柑橘属水果或甜瓜(包括西瓜的果皮,鲜、冻、干或用盐水亚硫酸水或其他防腐液暂时保藏的: | 1. 品名;2. 制作或保存方法(鲜、冻、干,用盐水、亚硫酸水或其他防腐液暂时保藏的) |

## 第九章　咖啡、茶、马黛茶及调味香料

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 09.01 | 咖啡,不论是否焙炒或浸除咖啡碱;咖啡豆荚及咖啡豆皮;含咖啡的咖啡代用品: | |
| 0901.1100 | -未浸除咖啡碱 | 1. 品名;2. 制作或保存方法(豆、粉等,未焙炒且未浸除咖啡碱);3. 品种;4. 产区 |
| 0901.1200 | -已浸除咖啡碱 | 1. 品名;2. 制作或保存方法(豆、粉等,未焙炒且已浸除咖啡碱);3. 品种;4. 产区 |
| 0901.2100 | -未浸除咖啡碱 | 1. 品名;2. 制作或保存方法(豆、粉等,已焙炒且未浸除咖啡碱);3. 品种;4. 产区 |
| 0901.2200 | -已浸除咖啡碱 | 1. 品名;2. 制作或保存方法(豆、粉等,已焙炒且已浸除咖啡碱);3. 品种;4. 产区 |
| 0901.9010 | ---咖啡豆荚及咖啡豆皮 | 1. 品名;2. 种类(咖啡豆荚或豆皮);3. 品种;4. 产区 |
| 0901.9020 | ---含咖啡的咖啡代用品 | 1. 品名;2. 成分;3. 品种;4. 产区 |
| 09.02 | 茶,不论是否加香料: | 1. 品名;2. 制作或保存方法(未发酵、半发酵、发酵);3. 内包装每件净重;4. 品牌 |
| 09.03 | 马黛茶: | 1. 品名 |
| 09.04 | 胡椒;辣椒干及辣椒粉: | 1. 品名;2. 制作或保存方法(未磨、已磨、干、粉) |
| 09.05 | 香子兰豆: | 1. 品名;2. 加工方法(未磨、已磨) |
| 09.06 | 肉桂及肉桂花: | 1. 品名;2. 加工方法(未磨、已磨) |
| 09.07 | 丁香(母丁香、公丁香及丁香梗): | 1. 品名;;2. 加工方法(未磨、已磨) |
| 09.08 | 肉豆蔻、肉豆蔻衣及豆蔻: | 1. 品名;2. 加工方法(未磨、已磨) |
| 09.09 | 茴芹子、八角茴香、小茴香子、芫妥子、枯茗子及蒿子;杜松果: | 1. 品名;2. 加工方法(未磨、已磨) |
| 09.10 | 姜、番红花、姜黄、麝香草、月桂叶、咖喱及其他调味香料 | |
| 0910.1 | -姜: | 1. 品名;2. 加工方法(未磨、已磨) |
| 0910.2000 | -番红花 | 1. 品名 |
| 0910.3000 | -姜黄 | 1. 品名 |
| 0910.9 | -其他调味香料: | 1. 品名;2. 成分含量 |

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## 第十章 谷 物

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 10.01 | 小麦及混合麦： | 1. 品名;2. 是否种用;3. 是否硬粒;4. 种类(白麦、红麦、冬麦、春麦) |
| 10.02 | 黑麦： | 1. 品名;2. 是否种用 |
| 10.03 | 大麦： | 1. 品名;2. 是否种用 |
| 10.04 | 燕麦： | 1. 品名;2. 是否种用 |
| 10.05 | 玉米： | 1. 品名;2. 是否种用 |
| 10.06 | 稻谷、大米： | |
| 1006.1011 | ----籼米 | 1. 品名;2. 种类(籼米);3. 是否种用;4. 米粒长度;5. 包装规格 |
| 1006.1019 | ----其他 | 1. 品名;2. 种类(香米、巴吞米、白米、糯米等);3. 是否种用;4. 米粒长度;5. 包装规格 |
| 1006.1091 | ----籼米 | 1. 品名;2. 种类(籼米);3. 米粒长度;4. 包装规格 |
| 1006.1099 | ----其他 | 1. 品名;2. 种类(香米、巴吞米、白米、糯米等);3. 米粒长度;4. 包装规格 |
| 1006.2010 | ---籼米 | 1. 品名;2. 种类(籼米);3. 制作或保存方法(糙米);4. 米粒长度;5. 包装规格 |
| 1006.2090 | ---其他 | 1. 品名;2. 种类(香米、巴吞米、白米、糯米等);3. 制作或保存方法(糙米);4. 米粒长度;5. 包装规格 |
| 1006.3010 | ---籼米 | 1. 品名;2. 种类(籼米);3. 米粒长度;4. 包装规格 |
| 1006.3090 | ---其他 | 1. 品名;2. 种类(香米、巴吞米、白米、糯米等);3. 米粒长度;4. 包装规格 |
| 1006.4010 | ---籼米 | 1. 品名;2. 种类(籼米);3. 包装规格 |
| 1006.4090 | ---其他 | 1. 品名;2. 种类(香米、巴吞米、白米、糯米等);3. 包装规格 |
| 10.07 | 食用高粱： | 1. 品名;2. 用途(食用);3. 是否种用;4. 包装规格 |
| 10.08 | 荞麦、谷子及加那利草子;其他谷物： | 1. 品名;2. 是否种用;3. 包装规格 |

## 第十一章 制粉工业产品;麦芽;淀粉;菊粉;面筋

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 11.01 | 小麦或混合麦的细粉： | 1. 品名;2. 状态(细粉) |
| 11.02 | 其他谷物细粉,但小麦或混合麦的细粉除外： | 1. 品名;2. 种类(玉米、籼米等);3. 状态(细粉) |
| 11.03 | 谷物的粗粒、粗粉及团粒： | 1. 品名;2. 种类(小麦、玉米、燕麦等);3. 状态(粗粒、粗粉、团粒等) |
| 11.04 | 经其他加工的谷物(例如,去壳、滚压、制片、制成粒状、切片或粗磨),但品目 10.06 的稻谷、大米除外;谷物胚芽整粒、滚压、制片或磨碎的： | 1. 品名;2. 种类(燕麦、大麦、小麦等);3. 制作或保存方法(去壳、滚压、制片等) |
| 11.05 | 马铃薯的细粉、粗粉、粉末、粉片、颗粒及团粒： | 1. 品名;2. 状态(细粉、粗粉、粉末、粉片、颗粒及团粒) |
| 11.06 | 用品目 07.13 的干豆或品目 07.14 的西谷茎髓及植物根茎、块茎制成的细粉、粗粉及粉末;用第八章的产品制成的细粉、粗粉及粉末： | 1. 品名;2. 种类(豌豆、鹰嘴豆等);3. 状态(细粉、粗粉、粉末) |
| 11.07 | 麦芽,不论是否焙制： | 1. 品名;2. 制作或保存方法(未焙制、已焙制)例:未焙制麦芽 |
| 11.08 | 淀粉;菊粉： | |
| 1108.1100 | --小麦淀粉 | 1. 品名;2. 种类(小麦淀粉) |
| 1108.1200 | --玉米淀粉 | 1. 品名;2. 种类(玉米淀粉) |
| 1108.1300 | --马铃薯淀粉 | 1. 品名;2. 种类(马铃薯淀粉) |
| 1108.1400 | --木薯淀粉 | 1. 品名;2. 种类(木薯淀粉) |
| 1108.1900 | --其他 | 1. 品名;2. 种类(大米淀粉、竹芋淀粉等) |
| 1108.2000 | -菊粉 | 1. 品名 |
| 11.09 | 面筋,不论是否干制： | 1. 品名 |

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

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 12.01 | 大豆,不论是否破碎： | |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 1201.1000 | -种用 | 1. 品名;2. 种类(黄大豆、黑大豆、青大豆等);3. 是否种用 |
| 1201.9010 | ---黄大豆 | 1. 品名;2. 种类(黄大豆);3. 蛋白含量;4. 油含量;5. 升贴水 |
| 1201.9020 | ---黑大豆 | 1. 品名;2. 种类(黑大豆) |
| 1201.9030 | ---青大豆 | 1. 品名;2. 种类(青大豆) |
| 1201.9090 | ---其他 | 1. 品名;2. 种类 |
| 12.02 | 未焙炒或未烹煮的花生,不论是否去壳或破碎: | 1. 品名;2. 制作或保存方法(未去壳、去壳、未焙炒、未烹煮);3. 是否种用 |
| 12.03 | 干椰子肉: | 1. 品名;2. 用途(榨油用) |
| 12.04 | 亚麻子,不论是否破碎: | 1. 品名 |
| 12.05 | 油菜子,不论是否破碎: | |
| 1205.1010 | ---种用 | 1. 品名;2. 是否种用;3. 芥子酸含量及所得固体成分每克葡萄糖苷酸(酯)含量 |
| 1205.1090 | ---其他 | 1. 品名;2. 芥子酸含量及所得固体成分每克葡萄糖苷酸(酯)含量 |
| 1205.9010 | ---种用 | 1. 品名;2. 是否种用 |
| 1205.9090 | ---其他 | 1. 品名 |
| 12.06 | 葵花子,不论是否破碎: | |
| 1206.0010 | ---种用 | 1. 品名;2. 是否种用 |
| 1206.0090 | ---其他 | 1. 品名 |
| 12.07 | 其他含油子仁及果实,不论是否破碎: | 1. 品名;2. 是否种用 |
| 12.08 | 含油子仁或果实的细粉及粗粉,但芥子粉除外: | 1. 品名;2. 状态(细粉、粗粉) |
| 12.09 | 种植用的种子、果实及孢子 | 1. 品名;2. 用途(种植用) |
| 12.10 | 鲜或干的啤酒花,不论是否研磨或制成团粒;蛇麻腺: | 1. 品名;2. 制作或保存方法(鲜、干、未研磨、研磨、未制成团粒等) |
| 12.11 | 主要用做香料、药料、杀虫杀菌或类似用途的植物或这些植物的某部分(包括子仁及果实),鲜或干的,不论是否切割、压碎或研磨成粉 | 1. 品名;2. 用途(作香料、药料、杀虫、杀菌等类似用途);3. 制作或保存方法(鲜、干) |
| 12.12 | 鲜、冷、冻或干的刺槐豆、海草及其他藻类、甜菜及甘蔗,不论是否碾磨;主要供人食用的其他品目未列名的果核、果仁及植物产品(包括未焙制的菊苣根): | |
| 1212.2 | -海草及其他藻类: | 1. 品名;2. 制作或保存方法(鲜、冷、冻、干等);3. 状态(整条或切片);4. 拉丁名称 |
| 1212.9100 | --甜菜 | 1. 品名;2. 制作或保存方法(鲜、冷、冻等) |
| 1212.9200 | --刺槐豆 | 1. 品名;2. 制作或保存方法(鲜、冷、冻等) |
| 1212.9300 | --甘蔗 | 1. 品名;2. 制作或保存方法(鲜、冷、冻等) |
| 1212.9400 | --菊苣根 | 1. 品名;2. 制作或保存方法(鲜、冷、冻等) |
| 1212.99 | --其他: | 1. 品名;2. 用途(主要供人食用) |
| 12.13 | 未经处理的谷类植物的茎、秆及谷壳,不论是否切碎、碾磨、挤压或制成团粒: | 1. 品名;2. 制作或保存方法(切碎、碾磨、挤压等);3. 加工程度(未经处理) |
| 12.14 | 芜菁甘蓝、饲料甜菜、饲料用根、干草、紫苜蓿、三叶草、驴喜豆、饲料羽衣甘蓝羽扇豆、巢菜及类似饲料,不论是否制成团粒: | |
| 1214.1000 | -紫苜蓿粗粉及团粒 | 1. 品名;2. 状态(粗粉及团粒等) |
| 1214.9000 | -其他 | 1. 品名 |

## 第十三章 虫蛉;树胶、树脂及其他植物液、汁

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 13.01 | 虫胶;天然树胶、树脂、树胶脂及油树脂(例如,香树脂) | |
| 1301.2000 | -阿拉伯胶 | 1. 品名;2. 用途(食品、饮料、制药等) |
| 1301.9 | -其他: | 1. 品名 |
| 13.02 | 植物液汁及浸膏;果胶、果胶酸盐及果胶酸酯;从植物产品制得的琼脂、其他胶液及增稠剂,不论是否改性: | |
| 1302.1100 | --鸦片 | 1. 品名;2. 制作或保存方法(液汁、浸膏、粉末) |
| 1302.1200 | --甘草 | 1. 品名;2. 制作或保存方法(液汁、浸膏、粉末) |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 1302.1300 | --啤酒花的 | 1. 品名;2. 制作或保存方法(液汁、浸膏、粉末) |
| 1302.19 | --其他: | 1. 品名;2. 制作或保存方法(液汁、浸膏、粉末) |
| 1302.2000 | -果胶、果胶酸盐及果胶酸酯 | 1. 品名;2. 用途(食品用、医药用) |
| 1302.3100 | --琼脂 | 1. 品名;2. 等级(食品级、医药级等) |
| 1302.3200 | --从刺槐豆、刺槐豆子或瓜尔豆制得的胶液及增稠剂,不论是否改性 | 1. 品名;2. 来源;3. 粘度;4. 级别(食用级、工业级) |
| 1302.3911 | ----卡拉胶 | 1. 品名;2. 种类(卡帕胶、阿欧塔胶、莱姆达胶等);3. 用途(乳品、肉类、水、糖果、果冻、甜品) |
| 1302.3912 | ----褐藻胶 | 1. 品名;2. 用途 |
| 1302.3919 | ----其他 | 1. 品名;2. 用途 |
| 1302.3990 | ---其他 | 1. 品名;2. 来源;3. 用途 |

## 第十四章 编结用植物材料;其他植物产品

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 14.01 | 主要做编结用的植物材料(例如竹、藤、芦苇、灯芯草、柳条、酒椰叶,已净、漂白或染色的谷类植物的茎秆,椴树皮): | |
| 1401.1000 | -竹 | 1. 品名;2. 用途(主要作编结用) |
| 1401.2000 | -藤 | 1. 品名;2. 用途(主要作编结用);3. 种类;4. 请注明加工程度(去皮或未去皮);5. 直径;6. 长度 |
| 1401.9 | --其他: | 1. 品名;2. 用途(主要作编结用) |
| 14.04 | 其他品目未列名的植物产品: | |
| 1404.2000 | -棉短绒 | 1. 品名;2. 纤维长度 |
| 1404.9010 | ---主要供染料、鞣料用的植物原料 | 1. 品名;2. 用途(主要供染料或鞣料用) |
| 1404.9090 | ---其他 | 1. 品名 |

# 第三类 动、植物油、脂及其分解产品;精制的食用油脂;动、植物蜡

## 第十五章 动、植物油、脂及其分解产品;精制的食用油脂;动、植物蜡

【注解】

本章税目1504及1506至1515所称分离的主要方法指通过压榨、倾析、冬化及过滤进行干分离,溶剂分离,借助表面活性剂分离。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 15.01 | 猪脂肪(包括已炼制的猪油)及家禽脂肪,但品目02.09及15.03的货品除外: | 1. 品名 |
| 15.02 | 牛、羊脂肪,但品目15.03的货品除外: | 1. 品名;2. 加工程度(干、熏、盐腌、盐渍、已炼制等);3. 是否含瘦肉 |
| 15.03 | 猪油硬脂、液体猪油、油硬脂食用或非食用脂油,未经乳化、混合或其他方法制作: | 1. 品名;2. 加工程度(未经乳化、混合或其他方法制作) |
| 15.04 | 鱼或海生哺乳动物的油、脂及其分离品,不论是否精制,但未经化学改性: | |
| 1504.1000 | -鱼肝油及其分离品 | 1. 品名;2. 成分含量;3. 加工程度(未经化学改性);4. 饲料用的鱼油、脂及其分离品请注明是否精炼;5. 保健用鱼油请注明DHA+EPA浓度 |
| 1504.2000 | -除鱼肝油以外的鱼油、脂及其分离品 | 1. 品名;2. 成分含量;3. 加工程度(未经化学改性);4. 饲料用的鱼油、脂及其分离品请注明是否精炼;5. 保健用鱼油请注明DHA+EPA浓度 |
| 1504.3000 | -海生哺乳动物的油、脂及其分离品 | 1. 品名;2. 成分含量;3. 加工程度(未经化学改性) |
| 15.05 | 羊毛脂及从羊毛脂制得的脂肪物质(包括纯净的羊毛脂) | 1. 品名 |
| 15.06 | 其他动物油、脂及其分离品,不论是否精制,但未经化学改性: | 1. 品名;2. 加工程度(未经化学改性) |
| 15.07 | 豆油及其分离品,不论是否精制,但未经化学改性: | 1. 品名;2. 加工方法(初榨、精制);3. 加工程度(未经化学改性) |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 15.08 | 花生油及其分离品,不论是否精制,但未经化学改性: | 1. 品名;2. 加工方法(初榨、精制);3. 加工程度(未经化学改性) |
| 15.09 | 油橄榄油及其分离品,不论是否精制,但未经化学改性: | 1. 品名;2. 加工方法(初榨、精制);3. 加工程度(未经化学改性);4. 包装规格;5. 品牌;6. 酸度;7. 产区 |
| 15.10 | 其他橄榄油及其分离品,不论是否精制,但未经化学改性,包括掺有品目 15.09 的油或分离品的混合物: | 1. 品名;2. 加工程度(未经化学改性);3. 包装规格;4. 品牌 |
| 15.11 | 棕榈油及其分离品,不论是否精制,但未经化学改性: | |
| 1511.1000 | -初榨的 | 1. 品名;2. 加工方法(初榨);3. 加工程度(未经化学改性) |
| 1511.9010 | ---棕榈液油(熔点 19℃-24℃) | 1. 品名;2. 加工程度(未经化学改性);3. 熔点;4. 包装规格 |
| 1511.9020 | ---棕榈硬脂(熔点 44℃-56℃) | 1. 品名;2. 加工程度(未经化学改性);3. 熔点;4. 包装规格 |
| 1511.9090 | ---其他 | 1. 品名;2. 加工方法(精制);3. 加工程度(未经化学改性);4. 包装规格 |
| 15.12 | 葵花油、红花油或棉子油及其分离品,不论是否精制,但未经化学改性: | 1. 品名;2. 加工方法(初榨、精制);3. 加工程度(未经化学改性) |
| 15.13 | 椰子油、棕榈仁油或巴巴苏棕榈果油及其分离品,不论是否精制,但未经化学改性: | 1. 品名;2. 加工方法(初榨、精制);3. 加工程度(未经化学改性) |
| 15.14 | 菜子油或芥子油及其分离品,不论是否精制,但未经化学改性: | |
| 1514.1100 | --初榨的 | 1. 品名;2. 加工方法(初榨);3. 加工程度(未经化学改性);4. 芥子酸含量 |
| 1514.1900 | --其他 | 1. 品名;2. 加工方法(精制);3. 加工程度(未经化学改性);4. 芥子酸含量及所得固体成分每克葡萄糖苷酸(酯)含量 |
| 1514.9110 | ---菜子油 | 1. 品名;2. 加工方法(初榨);3. 加工程度(未经化学改性) |
| 1514.9190 | ---芥子油 | 1. 品名;2. 加工方法(初榨);3. 加工程度(未经化学改性) |
| 1514.9900 | --其他 | 1. 品名;2. 加工方法(精制);3. 加工程度(未经化学改性) |
| 15.15 | 其他固定植物油、脂(包括希蒙得木油)及其分离品,不论是否精制,但未经化学改性: | |
| 1515.1100 | --初榨的 | 1. 品名;2. 加工方法(初榨);3. 加工程度(未经化学改性) |
| 1515.1900 | --其他 | 1. 品名;2. 加工方法(精制);3. 加工程度(未经化学改性) |
| 1515.2100 | --初榨的 | 1. 品名;2. 加工方法(初榨);3. 加工程度(未经化学改性) |
| 1515.2900 | --其他 | 1. 品名;2. 加工方法(精制);3. 加工程度(未经化学改性) |
| 1515.3000 | -蓖麻油及其分离品 | 1. 品名;2. 加工方法(初榨、精制);3. 加工程度(未经化学改性) |
| 1515.5000 | -芝麻油及其分离品 | 1. 品名;2. 加工方法(初榨、精制);3. 加工程度(未经化学改性);4. 包装规格 |
| 1515.9 | -其他: | 1. 品名;2. 加工方法(初榨、精制);3. 加工程度(未经化学改性) |
| 15.16 | 动、植物油、脂及其分离品,全部或部分氢化、相互酯化、再酯化或反油酸化,不论是否精制,但未经进一步加工: | 1. 品名;2. 加工方法(全部或部分氢化、相互酯化、再酯化或反油酸化) |
| 15.17 | 人造黄油;本章各种动、植物油、脂及其分离品混合制成的食用油、脂或制品,但品目 15.16 的食用油、脂及其分离品除外: | |
| 1517.1000 | -人造黄油,但不包括液态的 | 1. 品名;2. 制作或保存方法(氢化、乳化、搅拌等);3. 加工原料(动物油脂、植物油脂);4. 品牌 |
| 1517.9010 | ---起酥油 | 1. 品名;2. 成分含量;3. 用途(食用);4. 加工原料(豆油、菜子油、棕榈油等);5. 品牌 |
| 1517.9090 | ---其他 | 1. 品名;2. 成分含量;3. 用途(食用);4. 加工原料(动物油脂、植物油脂);5. 品牌 |
| 15.18 | 动、植物油、脂及其分离品,经过熟炼、氧化、脱水、硫化吹制或在真空、惰性气体中加热聚合及用其他化学方法改性的,但品目 15.16 的产品除外;本章各种油、脂及其分离品混合制成的其他品目未列名的非食用油、脂或制品: | 1. 品名;2. 成分含量;3. 加工方法(经熟炼、氧化、脱水、硫化、吹制等) |
| 15.20 | 粗甘油;甘油水及甘油碱液: | 1. 品名;2. 甘油含量 |
| 15.21 | 植物蜡(甘油三酯除外)、蜂蜡、其他虫蜡及鲸蜡,不论是否精制或着色: | |
| 1521.1000 | -植物蜡 | 1. 品名;2. 成分 |
| 1521.9 | -其他: | 1. 品名 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 15.22 | 油鞣回收脂;加工处理油脂物质及动、植物蜡所剩的残渣: | 1. 品名;2. 来源 |

# 第四类　食品;饮料、酒及醋;烟草、烟草及烟草代用品的制品

## 第十六章　肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 16.01 | 肉、食用杂碎或动物血制成的香肠及类似产品;用香肠制成的食品: | |
| 1601.0010 | ---用天然肠衣做外包装的香肠及类似产品 | 1. 品名;2. 是否用天然肠衣做外包装;3. 包装规格 |
| 1601.0020 | ---其他香肠及类似产品 | 1. 品名;2. 包装规格 |
| 1601.0030 | ---用香肠制成的食品 | 1. 品名;2. 包装规格 |
| 16.02 | 其他方法制作或保藏的肉、食用杂碎或动物血: | |
| 1602.1000 | -均化食品 | 1. 品名;2. 包装规格 |
| 1602.2000 | -动物肝 | 1. 品名;2. 制作或保存方法(煮、蒸、烤、煎、炸、炒等);3. 包装规格 |
| 1602.3100 | --火鸡的 | 1. 品名;2. 制作或保存方法(煮、蒸、烤、煎、炸、炒等);3. 包装规格 |
| 1602.3210 | ---罐头 | 1. 品名;2. 制作或保存方法(煮、蒸、烤、煎、炸、炒等);3. 包装规格;4. 品牌 |
| 1602.329 | ---其他: | 1. 品名;2. 制作或保存方法(煮、蒸、烤、煎、炸、炒等);3. 包装规格 |
| 1602.3910 | ---罐头 | 1. 品名;2. 制作或保存方法(煮、蒸、烤、煎、炸、炒等);3. 包装规格;4. 品牌 |
| 1602.399 | ---其他: | 1. 品名;2. 制作或保存方法(煮、蒸、烤、煎、炸、炒等);3. 包装规格 |
| 1602.4100 | --后腿及其肉块 | 1. 品名;2. 制作或保存方法(煮、蒸、烤、煎、炸、炒等);3. 包装规格 |
| 1602.4200 | --前腿及其肉块 | 1. 品名;2. 制作或保存方法(煮、蒸、烤、煎、炸、炒等);3. 包装规格 |
| 1602.4910 | ---罐头 | 1. 品名;2. 制作或保存方法(煮、蒸、烤、煎、炸、炒等);3. 包装规格;4. 品牌 |
| 1602.4990 | ---其他 | 1. 品名;2. 制作或保存方法(煮、蒸、烤、煎、炸、炒等);3. 包装规格 |
| 1602.5010 | ---罐头 | 1. 品名;2. 制作或保存方法(煮、蒸、烤、煎、炸、炒等);3. 包装规格;4. 品牌 |
| 1602.5090 | ---其他 | 1. 品名;2. 制作或保存方法(煮、蒸、烤、煎、炸、炒等);3. 包装规格 |
| 1602.9010 | ---罐头 | 1. 品名;2. 制作或保存方法(煮、蒸、烤、煎、炸、炒等);3. 包装规格;4. 品牌 |
| 1602.9090 | ---其他 | 1. 品名;2. 制作或保存方法(煮、蒸、烤、煎、炸、炒等);3. 包装规格 |
| 16.03 | 肉、鱼、甲壳动物、软体动物或其他水生无脊椎动物的精及汁: | 1. 品名;2. 制作或保存方法(精、汁);3. 包装规格 |
| 16.04 | 制作或保藏的鱼;鲟鱼子酱及鱼卵制的鲟鱼子酱代用品: | |
| 1604.1 | -鱼,整条或切块,但未绞碎 | 1. 品名;2. 制作或保存方法(整条或切块、非整条或切块、烤、煎、炸等);3. 包装规格 |
| 1604.2 | -其他制作或保藏的鱼: | 1. 品名;2. 制作或保存方法(整条或切块、非整条或切块、烤、煎、炸等);3. 包装规格 |
| 1604.3 | -鲟鱼子酱及鲟鱼子酱代用品: | 1. 品名;2. 包装规格;3. 品牌 |
| 16.05 | 制作或保藏的甲壳动物、软体动物及其他水生无脊椎动物: | |
| 1605.1000 | -蟹 | 1. 品名;2. 制作或保存方法(烤、煎、炸等);3. 包装规格 |
| 1605.2 | -小虾及对虾: | 1. 品名;2. 制作或保存方法(烤、煎、炸等);3. 是否非密封包装;4. 包装规格 |
| 1605.3000 | -龙虾 | 1. 品名;2. 制作或保存方法(烤、煎、炸等);3. 包装规格 |
| 1605.4 | -其他甲壳动物: | 1. 品名;2. 制作或保存方法(烤、煎、炸等);3. 包装规格 |
| 1605.5 | -软体动物: | 1. 品名;2. 制作或保存方法(烤、煎、炸等);3. 包装规格 |
| 1605.6 | -其他水生无脊椎动物: | 1. 品名;2. 制作或保存方法(烤、煎、炸等);3. 包装规格 |

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## 第十七章　糖及糖食

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 17.01 | 固体甘蔗糖、甜菜糖及化学纯蔗糖： | |
| 1701.1 | -未加香料或者着色剂的原糖 | 1. 品名;2. 加工方法(未加香料或着色剂);3. 按重量计干燥状态的糖含量对应的旋光度 |
| 1701.9100 | -加有香料或着色剂： | 1. 品名;2. 加工方法(加香料或着色剂) |
| 1701.99 | --其他： | 1. 品名 |
| 17.02 | 其他固体糖,包括化学纯乳糖麦芽糖、葡萄糖及果糖;未加香料或着色剂的糖浆;人造蜜不论是否掺有天然蜂蜜;焦糖 | |
| 1702.1 | -乳糖及乳糖浆： | 1. 品名;2. 按重量计干燥无水乳糖的含量 |
| 1702.2000 | -槭糖及槭糖浆 | 1. 品名 |
| 1702.3000 | -葡萄糖及葡萄糖浆,不含果糖或按重量计干燥状态的果糖含量在20%以下 | 1. 品名;2. 按重量计干燥状态的果糖含量;3. 用途(食用、医用) |
| 1702.4000 | -葡萄糖及葡萄糖浆,按重量计干燥状态的果糖含量在20%及以上,但在50%以下 | 1. 品名;2. 按重量计干燥状态的果糖含量 |
| 1702.5000 | -化学纯果糖 | 1. 品名;2. 按重量计干燥状态的果糖含量 |
| 1702.6000 | -其他果糖及果糖浆,按重量计干燥状态的果糖含量在50%以上 | 1. 品名;2. 种类(高果糖浆、高果糖晶体、低聚酯果糖等);3. 按重量计干燥状态的果糖含量;4. 用途(食用、医用) |
| 1702.9000 | -其他,包括转化糖 | 1. 品名;2. 成分含量 |
| 17.03 | 制糖后所剩的糖蜜： | 1. 品名;2. 原料 |
| 17.04 | 不含可可的糖食(包括白巧克力)： | 1. 品名;2. 成分;3. 包装规格;4. 品牌 |

## 第十八章　可可及可可制品

【注解】

本章所称“夹心”,包括用巧克力包裹,中心有馅(例如,用奶油、糖壳、干椰子肉、水果、果子膏、酒、蛋白杏仁糖果、坚果、牛轧糖、焦糖或上述产品的混合物做馅)的粒、块、条状食品。谷物、水果或坚果(不论是否成块)嵌于整个巧克力当中的实心块状或条状巧克力,不视为“夹心”。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 18.01 | 整颗或破碎的可可豆,生的或焙炒的： | 1. 品名;2. 制作或保存方法(整颗或破碎的、生的或焙炒的) |
| 18.02 | 可可荚、壳、皮及废料： | 1. 品名 |
| 18.03 | 可可膏,不论是否脱脂： | 1. 品名;2. 可可脂含量 |
| 18.04 | 可可脂、可可油： | 1. 品名 |
| 18.05 | 未加糖或其他甜物质的可可粉： | 1. 品名;2. 制作或保存方法(粉末状、未加糖或其他甜物质);3. 可可脂含量;4. 包装规格 |
| 18.06 | 巧克力及其他含可可的食品： | |
| 1806.1000 | -加糖或其他甜物质的可可粉 | 1. 品名;2. 制作或保存方法(粉末状、加糖或其他甜物质);3. 容器包装或内包装每件净重;4. 品牌 |
| 1806.2000 | -其他重量超过2千克的块状或条状含可可食品,或液态、膏状、粉状、粒状或其他散装形状的含可可食品,容器包装或内包装每件净重超过2千克的 | 1. 品名;2. 成分含量;3. 形状(条状、块状等);4. 容器包装或内包装每件净重;5. 品牌 |
| 1806.3 | -其他块状或条状的含可可食品： | 1. 品名;2. 成分含量;3. 形状(条状、块状等);4. 容器包装或内包装每件净重;5. 是否夹心;6. 品牌 |
| 1806.9000 | -其他 | 1. 品名;2. 成分含量;3. 容器包装或内包装每件净重;4. 品牌 |

## 第十九章　谷物、粮食粉、淀粉或乳的制品;糕饼点心

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 19.01 | 麦精;细粉、粗粒、粗粉、淀粉或麦精制的其他品目未列名的食品,不含可可或按重量计全脱脂可可含量低于40%品目04.01至04.04所列货品制的其他品目未列名的食品,不含可可或按重量计全脱脂可可含量低于5%： | |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 1901.1 | -供婴幼儿食用的零售包装食品 | 1. 品名;2. 成分含量;3. 用途(供婴幼儿食用);4. 包装规格;5. 品牌 |
| 1901.2000 | -供烘焙品目 19.05 所列面包糕饼用的调制品及面团 | 1. 品名;2. 成分含量;3. 用途(供烘焙面包、糕饼等用);4. 包装规格 |
| 1901.9000 | -其他 | 1. 品名;2. 成分含量;3. 包装规格 |
| 19.02 | 面食,不论是否煮熟、包馅(肉馅或其他馅)或其他方法制作例如,通心粉、面条、汤团、馄饨、饺子、奶油面卷;古斯古斯面食,不论是否制作: | |
| 1902.1 | -生的面食,未包馅或未经其他方法制作: | 1. 品名;2. 成分含量;3. 制作或保存方法(生的、未包馅或未经其他方法加工) |
| 19022000 | -包馅面食,不论是否烹煮或经其他方法制作 | 1. 品名;2. 成分;3. 制作或保存方法(包馅或经其他方法加工) |
| 1902.3010 | ---米粉干 | 1. 品名;2. 成分含量 |
| 1902.3020 | ---粉丝 | 1. 品名;2. 成分含量 |
| 1902.3030 | ---即食或快熟面条 | 1. 品名;2. 种类(即食面条、快熟面条);3. 成分含量;4. 包装规格;5. 品牌 |
| 1902.3090 | ---其他 | 1. 品名;2. 成分含量;3. 包装规格;4. 品牌 |
| 1902.4000 | -古斯古斯面食 | 1. 品名;2. 成分含量 |
| 19.03 | 珍粉及淀粉制成的珍粉代用品,片、粒、珠、粉或类似形状的: | 1. 品名;2. 成分;3. 包装规格 |
| 19.04 | 谷物或谷物产品经膨化或烘炒制成的食品(例如,玉米片);其他品目未列名的预煮或经其他方法制作的谷粒(玉米除外),谷物片或经其他加工的谷粒(细粉、粗粒及粗粉除外): | |
| 1904.1000 | -谷物或谷物产品经膨化或烘炒制成的食品 | 1. 品名;2. 制作或保存方法(膨化或烘炒);3. 包装规格 |
| 1904.2000 | -未烘炒谷物片制成的食品及未烘炒的谷物片与烘炒的谷物片或膨化的谷物混合制成的食品 | 1. 品名;2. 制作或保存方法(未烘炒、未烘炒与烘炒或膨化混合);3. 包装规格 |
| 1904.3000 | -碾碎的干小麦 | 1. 品名;2. 制作或保存方法(干、碾碎);3. 包装规格 |
| 1904.9000 | -其他 | 1. 品名;2. 制作或保存方法(经过预煮或经其他方法制作);3. 包装规格 |
| 19.05 | 面包、糕点、饼干及其他烘焙糕饼,不论是否含可可;圣餐饼、装药空囊、封缄、糯米纸及类似制品: | 1. 品名;2. 成分含量;3. 包装规格;4. 品牌 |

## 第二十章 蔬菜、水果、坚果或植物其他部分的制品

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 20.01 | 蔬菜、水果、坚果及植物的其他食用部分,用醋或醋酸制作或保藏的: | 1. 品名;2. 制作方法(用醋或醋酸制作或保藏);3. 包装规格 |
| 20.02 | 番茄,用醋或醋酸以外的其他方法制作或保藏的: | |
| 2002.1010 | ---罐头 | 1. 品名;2. 制作或保存方法(整个、切片等);3. 包装规格;4. 品牌 |
| 2002.1090 | ---其他 | 1. 品名;2. 制作或保存方法(整个、切片等);3. 包装规格 |
| 2002.901 | ---番茄酱罐头: | 1. 品名;2. 包装规格(重量/罐);3. 品牌 |
| 2002.9090 | ---其他 | 1. 品名;2. 制作或保存方法(绞碎等);3. 包装规格 |
| 20.03 | 蘑菇及块菌,用醋或醋酸以外的其他方法制作或保藏的: | 1. 品名;2. 制作方法;3. 包装规格;4. 品牌 |
| 20.04 | 其他冷冻蔬菜,用醋或醋酸以外的其他方法制作或保藏的但品目 20.06 的产品除外: | 1. 品名;2. 制作或保存方法(冻等);3. 包装规格 |
| 20.05 | 其他未冷冻蔬菜,用醋或醋酸以外的其他方法制作或保藏的,但品目 20.06 的产品除外: | |
| 2005.1000 | -均化蔬菜 | 1. 品名;2. 制作或保存方法(未冷冻等);3. 包装规格 |
| 2005.2000 | -马铃薯 | 1. 品名;2. 制作或保存方法(未冷冻等);3. 包装规格 |
| 2005.4000 | -豌豆 | 1. 品名;2. 制作或保存方法(未冷冻等);3. 包装规格 |
| 2005.51 | --脱荚的: | 1. 品名;2. 制作或保存方法(未冷冻等);3. 是否脱荚;4. 包装规格 |
| 2005.59 | --其他: | 1. 品名;2. 制作或保存方法(未冷冻等);3. 包装规格;4. 品牌 |
| 2005.6 | -芦笋: | 1. 品名;2. 制作或保存方法(未冷冻等);3. 包装规格;4. 品牌 |
| 2005.7000 | -油橄榄 | 1. 品名;2. 制作或保存方法(未冷冻等);3. 包装规格 |
| 2005.8000 | -甜玉米 | 1. 品名;2. 制作或保存方法(未冷冻等);3. 包装规格 |
| 2005.9110 | ---竹笋罐头 | 1. 品名;2. 制作或保存方法(未冷冻等);3. 包装规格;4. 品牌 |
| 2005.9190 | ---其他 | 1. 品名;2. 制作或保存方法(未冷冻等);3. 包装规格 |
| 2005.9920 | ---蚕豆罐头 | 1. 品名;2. 制作或保存方法(未冷冻等);3. 包装规格;4. 品牌 |
| 2005.9940 | ---榨菜 | 1. 品名;2. 制作或保存方法(未冷冻等);3. 包装规格 |
| 2005.9950 | ---咸蕨菜 | 1. 品名;2. 制作或保存方法(未冷冻等);3. 包装规格 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 2005.9960 | ---咸荞(菪)头 | 1. 品名;2. 制作或保存方法(未冷冻等);3. 包装规格 |
| 2005.999 | ---其他: | 1. 品名;2. 制作或保存方法(未冷冻等);3. 包装规格 |
| 20.06 | 糖渍蔬菜、水果、坚果、果皮及植物的其他部分(沥干糖渍或裹糖的): | 1. 品名;2. 制作或保存方法(沥干、糖渍、裹糖);3. 包装规格 |
| 20.07 | 烹煮的果酱、果冻、柑橘酱果泥及果膏,不论是否加糖或其他甜物质: | 1. 品名;2. 制作或保存方法(烹煮);3. 包装规格;4. 品牌 |
| 20.08 | 用其他方法制作或保藏的其他品目未列名水果、坚果及植物的其他食用部分,不论是否加酒、加糖或其他甜物质: | 1. 品名;2. 制作或保存方法;3. 包装规格;4. 品牌 |
| 20.09 | 未发酵及未加酒精的水果汁(包括酿酒葡萄汁)、蔬菜汁,不论是否加糖或其他甜物质: | 1. 品名;2. 成分含量;3. 白利糖度值;4. 浓缩果汁请注明浓缩倍数;5. 制作或保存方法(是否经过发酵、是否添加酒精,以及冷冻、非冷冻、混合等);6. 储藏温度;7. 包装规格;8. 品牌 |

## 第二十一章 杂项食品

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 21.01 | 咖啡、茶、马黛茶的浓缩精汁及以其为基本成分或以咖啡、茶、马黛茶为基本成分的制品;烘焙菊苣和其他烘焙咖啡代用品及其浓缩精汁: | 1. 品名;2. 成分含量;3. 包装规格;4. 品牌 |
| 21.02 | 酵母(活性或非活性);已死的其他单细胞微生物(不包括品目30.02的疫苗);发酵粉 | |
| 2102.1000 | -活性酵母 | 1. 品名;2. 是否活性酵母;3. 包装规格;4. 品牌 |
| 2102.2000 | -非活性酵母;已死的其他单细胞微生物 | 1. 品名;2. 是否活性酵母;3. 是否已死的单细胞微生物;4. 包装规格;5. 品牌 |
| 2102.3000 | -发酵粉 | 1. 品名;2. 包装规格;3. 品牌 |
| 21.03 | 调味汁及其制品;混合调味品;芥子粉及其调制品: | |
| 2103.1000 | -酱油 | 1. 品名;2. 成分;3. 包装规格;4. 品牌 |
| 2103.2000 | -番茄沙司及其他番茄调味汁 | 1. 品名;2. 成分;3. 包装规格;4. 品牌 |
| 2103.3000 | -芥子粉及其调制品 | 1. 品名;2. 成分;3. 包装规格;4. 品牌 |
| 2103.9010 | ---味精 | 1. 品名;2. 成分;3. 包装规格;4. 品牌 |
| 2103.9020 | ---别特酒,按体积计酒精含量44.2%~49.2%,按重量计含1.5%~6%的香料、各种配料以及4%~10%的糖 | 1. 品名;2. 成分含量(酒精含量、香料和各种配料含量及糖含量等);3. 包装规格;4. 品牌 |
| 2103.9090 | ---其他 | 1. 品名;2. 成分;3. 包装规格;4. 品牌 |
| 21.04 | 汤料及其制品;均化混合食品: | 1. 品名;2. 成分含量;3. 包装规格;4. 品牌 |
| 21.05 | 冰淇淋及其他冰制食品,不论是否含可可: | 1. 品名;2. 包装规格;3. 品牌 |
| 21.06 | 其他品目未列名的食品: | |
| 2106.1000 | -浓缩蛋白质及人造蛋白物质 | 1. 品名;2. 成分含量;3. 包装规格;4. 品牌 |
| 2106.9010 | ---制造碳酸饮料的浓缩物 | 1. 品名;2. 成分含量;3. 包装规格;4. 品牌 |
| 2106.9020 | ---制造饮料用的复合酒精制品 | 1. 品名;2. 成分含量;3. 包装规格;4. 品牌 |
| 2106.9030 | ---蜂王浆制剂 | 1. 品名;2. 成分含量;3. 包装规格;4. 品牌 |
| 2106.9040 | ---椰子汁 | 1. 品名;2. 成分含量;3. 是否可直接饮用;4. 包装规格;5. 品牌 |
| 2106.9050 | ---海豹油胶囊 | 1. 品名;2. 成分含量;3. 包装规格;4. 品牌 |
| 2106.9090 | ---其他 | 1. 品名;2. 成分含量;3. 包装规格;4. 品牌 |

## 第二十二章 饮料、酒及醋

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 22.01 | 未加糖或其他甜物质及未加味的水,包括天然或人造矿泉水及汽水;冰及雪: | |
| 2201.1 | -矿泉水及汽水: | 1. 品名;2. 包装规格;3. 品牌 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 2201.9 | ---天然水： | 1. 品名;2. 加工程度(未加糖或其他甜物质及未加味);3. 来源(天然);4. 包装规格;5. 品牌 |
| 2201.9090 | ---其他 | 1. 品名;2. 加工程度(未加糖或其他甜物质及未加味);3. 包装规格;4. 品牌 |
| 22.02 | 加味、加糖或其他甜物质的水,包括矿泉水及汽水,其他无酒精饮料,但不包括品目 20.09 的水果汁或蔬菜汁： | |
| 2202.1000 | -加味、加糖或其他甜物质的水,包括矿泉水及汽水 | 1. 品名;2. 加工程度(加糖、加味或其他甜物质);3. 包装规格;4. 品牌 |
| 2202.9 | -其他： | 1. 品名;2. 成分;3. 包装规格;4. 品牌 |
| 22.03 | 麦芽酿造的啤酒： | 1. 品名(中文及外文名称);2. 是否麦芽酿造;3. 酒精含量;4. 麦芽浓度;5. 包装规格;6. 品牌(中文及外文名称) |
| 22.04 | 鲜葡萄酿造的酒,包括加酒精的;品目 20.09 以外的酿酒葡萄汁： | |
| 2204.1000 | -汽酒 | 1. 品名(中文及外文名称);2. 种类(汽酒);3. 加工方法(鲜葡萄酿造);4. 酒精含量;5. 级别;6. 年份(没有年份的申报无年份);7. 产区(中文及外文名称);8. 酒庄名(中文及外文名称);9. 葡萄品种(中文及外文名称);10. 包装规格 |
| 2204.2 | -其他酒;加酒精抑制发酵的酿酒葡萄汁： | 1. 品名(中文及外文名称);2. 加工方法(鲜葡萄酿造);3. 酒精浓度;4. 级别;5. 年份(没有年份的申报无年份);6. 产区(中文及外文名称);7. 酒庄名(中文及外文名称);8. 葡萄品种(中文及外文名称);9. 包装规格(单位包装规格×每箱单位数) |
| 2204.3000 | -其他酿酒葡萄汁 | 1. 品名(中文及外文名称);2. 种类(酿酒葡萄汁);3. 包装规格;4. 品牌(中文及外文名称) |
| 22.05 | 味美思酒及其他加植物或香料的用鲜葡萄酿造的酒： | 1. 品名(中文及外文名称);2. 加工方法(鲜葡萄酿造、加植物或香料);3. 包装规格;4. 品牌(中文及外文名称) |
| 22.06 | 其他发酵饮料(例如,苹果酒、梨酒、蜂蜜酒);其他品目未列名的发酵饮料的混合物及发酵饮料与无酒精饮料的混合物： | |
| 2206.0010 | ---黄酒 | 1. 品名(中文及外文名称);2. 加工方法(发酵、混合);3. 包装规格;4. 品牌(中文及外文名称) |
| 2206.0090 | ---其他发酵饮料 | 1. 品名(中文及外文名称);2. 成分含量;3. 加工方法(发酵、混合);4. 酒精浓度;5. 包装规格;6. 品牌(中文及外文名称);7. 年份;8. 等级 |
| 22.07 | 未改性乙醇,按容量计酒精浓度在 80% 及以上;任何浓度的改性乙醇及其他酒精： | 1. 品名(中文及外文名称);2. 加工方法(未改性、改性);3. 酒精浓度;4. 品牌(中文及外文名称) |
| 22.08 | 未改性乙醇,按容量计酒精浓度在 80% 以下;蒸馏酒利口酒及其他酒精饮料： | |
| 2208.2000 | -蒸馏葡萄酒制得的烈性酒 | 1. 品名(中文及外文名称);2. 原料;3. 酒精浓度;4. 包装规格;5. 品牌(中文及外文名称);6. 级别;7. 产地 |
| 2208.3000 | -威士忌酒 | 1. 品名(中文及外文名称);2. 原料;3. 酒精浓度;4. 包装规格;5. 品牌(中文及外文名称);6. 产地 |
| 2208.4000 | -朗姆酒及蒸馏已发酵甘蔗产品制得的其他烈性酒 | 1. 品名(中文及外文名称);2. 原料;3. 酒精浓度;4. 包装规格;5. 品牌(中文及外文名称) |
| 2208.5000 | -杜松子酒 | 1. 品名(中文及外文名称);2. 原料;3. 酒精浓度;4. 包装规格;5. 品牌(中文及外文名称) |
| 2208.6000 | -伏特加酒 | 1. 品名(中文及外文名称);2. 原料;3. 酒精浓度;4. 包装规格;5. 品牌(中文及外文名称) |
| 2208.7000 | -利口酒及柯迪尔酒 | 1. 品名(中文及外文名称);2. 原料;3. 酒精浓度;4. 包装规格;5. 品牌(中文及外文名称) |
| 2208.9010 | ---龙舌兰酒 | 1. 品名(中文及外文名称);2. 原料;3. 酒精浓度;4. 包装规格;5. 品牌(中文及外文名称) |
| 2208.9020 | ---白酒 | 1. 品名;2. 原料;3. 酒精浓度;4. 包装规格;5. 品牌 |
| 2208.9090 | ---其他 | 1. 品名(中文及外文名称);2. 原料;3. 酒精浓度;4. 包装规格;5. 品牌(中文及外文名称) |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 22.09 | 醋及用醋酸制得的醋代用品： | 1. 品名(中文及外文名称);2. 醋酸浓度;3. 包装规格;4. 品牌(中文及外文名称) |

## 第二十三章　食品工业的残渣及废料;配制的动物饲料

【注解】

制成的饲料添加剂种类有:氨基酸添加剂、维生素添加剂、矿物元素添加剂、药物饲料添加剂、饲用酶制剂、饲料酸化剂、饲料保存剂等。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 23.01 | 不适于供人食用的肉、杂碎鱼、甲壳动物、软体动物或其他水生无脊椎动物的渣粉及团粒;油渣： | |
| 2301.1 | -肉、杂碎的渣粉及团粒;油渣 | 1. 品名;2. 成分含量(蛋白质含量等);3. 用途(不适合供人食用);4. 状态(渣粉、团粒) |
| 2301.2010 | ---饲料用鱼粉 | 1. 品名;2. 成分含量(蛋白质含量等);3. 用途(不适合供人食用);4. 状态(渣粉、团粒);5. 种类(红、白鱼粉) |
| 2301.2090 | ---其他 | 1. 品名;2. 成分含量(蛋白质含量等);3. 用途(不适合供人食用);4. 状态(渣粉、团粒) |
| 23.02 | 谷物或豆类植物在筛、碾或其他加工过程中所产生的糠、麸及其他残渣,不论是否制成团粒： | 1. 品名;2. 成分含量(蛋白质含量等);3. 种类(玉米的、小麦的等) |
| 23.03 | 制造淀粉过程中的残渣及类似的残渣,甜菜渣、甘蔗渣及制糖过程中的其他残渣,酿造及蒸馏过程中的糟粕及残渣,不论是否制成团粒： | 1. 品名;2. 成分含量(蛋白质含量等);3. 种类;4. 是否配制 |
| 23.04 | 提炼豆油所得的油渣饼及其他固体残渣,不论是否碾磨或制成团粒： | 1. 品名;2. 成分含量(蛋白质含量等);3. 原料 |
| 2305 | 提炼花生油所得的油渣饼及其他固体残渣,不论是否碾磨或制成团粒： | 1. 品名;2. 成分含量(蛋白质含量等);3. 原料 |
| 23.06 | 品目 23.04 或 23.05 以外的提炼植物油脂所得的油渣饼及其他固体残渣,不论是否碾磨或制成团粒： | 1. 品名;2. 成分含量(蛋白质含量等);3. 原料 |
| 23.07 | 葡萄酒渣;粗酒石： | 1. 品名 |
| 23.08 | 动物饲料用的其他品目未列名的植物原料、废料、残渣及副产品,不论是否制成团粒： | 1. 品名;2. 成分含量(蛋白质含量等);3. 用途(饲料用等) |
| 2309 | 配制的动物饲料： | |
| 2309.1 | -零售包装的狗食或猫食： | 1. 品名;2. 成分含量;3. 用途(狗食、猫食等);4. 加工方法(配制的);5. 包装规格;6. 品牌 |
| 2309.9 | -其他： | 1. 品名;2. 成分含量;3. 加工方法(配制的);4. 包装规格;5. 品牌 |

## 第二十四章　烟草、烟草及烟草代用品的制品

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 24.01 | 烟草;烟草废料： | |
| 2401.1 | -未去梗的烟草： | 1. 品名;2. 加工方法(未去梗) |
| 2401.2 | -部分或全部去梗的烟草： | 1. 品名;2. 加工方法(去梗、部分去梗) |
| 2401.3000 | -烟草废料 | 1. 品名;2. 是否废料 |
| 24.02 | 烟草或烟草代用品制成的雪茄烟及卷烟： | 1. 品名;2. 种类(卷烟、雪茄烟);3. 来源(烟草制或烟草代用品制);4. 品牌;5. 型号或系列名称 |
| 24.03 | 其他烟草及烟草代用品的制品;“均化”或“再造”烟草;烟草精汁： | |
| 2403.1 | -供吸用的烟草,不论是否含有任何比例的烟草代用品： | 1. 品名;2. 用途(吸用等) |
| 2403.9100 | --“均化”或“再造”烟草 | 1. 品名;2. 加工方法(均化、再造) |
| 2403.9900 | --其他 | 1. 品名;2. 是否烟草精汁 |

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# 第五类 矿 产 品

## 第二十五章 盐;硫磺;泥土及石料;石膏料、石灰及水泥

【注解】

1、“加工方法”指改变原材料、毛坯或半成品的形状、尺寸、性质或表面状态,使之达到规定要求的各种形状的方法。

2、本章“成分含量”是指:“成分”指商品所构成的部分或要素,一般指所含物质的种类;“含量”一般指所含物质的数量。

3、本章商品均需填报签约日期

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 25.01 | 盐(包括精制盐及变性盐)及纯氯化钠,不论是否为水溶液,也不论是否添加抗结块剂或松散剂;海水: | 1. 品名;2. 成分(是否添加其他成分);3. 外观;4. 包装;5. 是否食用盐 |
| 25.02 | 未焙烧的黄铁矿: | 1. 品名;2. 加工方法(焙烧、未焙烧) |
| 25.03 | 各种硫磺,但升华硫磺、沉淀硫磺及胶态硫磺除外: | 1. 品名;2. 包装;3. 加工工艺;4. 状态(液态、固态、粉状、块状);5. 成分含量 |
| 25.04 | 天然石墨: | 1. 品名;2. 用途;3. 外观(粉末、鳞片、块等);4. 来源(是否天然);5. 是否球化加工;6. 石墨含量;7. 细度指标(细度、鳞片大小) |
| 25.05 | 各种天然砂,不论是否着色,但第二十六章的含金属矿砂除外: | 1. 品名;2. 用途;3. 来源(如海砂、湖砂或河砂等) |
| 25.06 | 石英(天然砂除外);石英岩不论是否粗加修整或仅用锯或其他方法切割成矩形(包括正方形)的板、块: | 1. 品名;2. 加工方法(天然状态、粗加修整、简单切割等);3. 外观 |
| 25.07 | 高岭土及类似土,不论是否煅烧: | 1. 品名;2. 成分;3. 是否活化;4. 用途;5. 外观;6. 加工方法(是否煅烧);7. 白度;8. 细度 |
| 25.08 | 其他黏土(不包括品目 68.06 的膨胀黏土)、红柱石、蓝晶石及硅线石,不论是否煅烧;富铝红柱石;火泥及第纳斯土: | |
| 2508.1000 | -膨润土 | 1. 品名;2. 外观;3. 是否活化;4. 用途;5. 蒙脱石含量 |
| 2508.3000 | -耐火黏土 | 1. 品名;2. 外观;3. 是否活化;4. 氧化铝含量;5. 级别;6. 是否含有添加剂或改性 |
| 2508.4000 | -其他黏土 | 1. 品名;2. 外观;3. 是否活化;4. 氧化铝含量;5. 级别;6. 是否含有添加剂或改性 |
| 2508.5000 | -红柱石、蓝晶石及硅线石 | 1. 品名;2. 种类;3. 外观;4. 是否活化;5. 用途 |
| 2508.6000 | -富铝红柱石 | 1. 品名;2. 种类;3. 外观;4. 是否活化;5. 用途 |
| 2508.7000 | -火泥及第纳斯土 | 1. 品名;2. 种类;3. 外观;4. 是否活化;5. 用途 |
| 25.09 | 白垩: | 1. 品名 |
| 25.10 | 天然磷酸钙、天然磷酸铝钙及磷酸盐白垩: | |
| 2510.1010 | ---磷灰石 | 1. 品名;2. 加工方法(是否碾磨及其他进一步加工);3. 成分(磷灰石、天然磷酸钙、天然磷酸铝钙及磷酸盐白垩);4. 来源;5. 注明五氧化二磷含量 |
| 2510.1090 | ---其他 | 1. 品名;2. 加工方法(是否碾磨及其他进一步加工);3. 成分(磷灰石、天然磷酸钙、天然磷酸铝钙及磷酸盐白垩);4. 注明五氧化二磷含量 |
| 2510.2010 | ---磷灰石 | 1. 品名;2. 加工方法(是否碾磨及其他进一步加工);3. 成分(磷灰石、天然磷酸钙、天然磷酸铝钙及磷酸盐白垩);4. 来源;5. 注明五氧化二磷含量 |
| 2510.2090 | ---其他 | 1. 品名;2. 加工方法(是否碾磨及其他进一步加工);3. 成分(磷灰石、天然磷酸钙、天然磷酸铝钙及磷酸盐白垩);4. 注明五氧化二磷含量 |
| 25.11 | 天然硫酸钡(重晶石);天然碳酸钡(毒重石),不论是否煅烧,但品目 28.16 的氧化钡除外: | |
| 2511.1000 | -天然硫酸钡(重晶石) | 1. 品名;2. 加工方法;3. 级别(钻井级、化工级、涂料级等);4. 细度(目数) |
| 2511.2000 | -天然碳酸钡(毒重石) | 1. 品名;2. 加工方法 |
| 25.12 | 硅质化石粗粉(例如各钟硅藻土)及类似的硅质土,不论是否煅烧,其表观比重不超过 1: | 1. 品名;2. 用途;3. 外观;4. 是否活化;5. 表观比重;6. 品牌;7. 种类;8. 是否改性;9. 二氧化硅含量 |
| 25.13 | 浮石;刚玉岩;天然刚玉砂;天然石榴石及其他天然磨料,不论是否热处理: | |
| 2513.1000 | -浮石 | 1. 品名;2. 加工方法(如天然原状、破碎);3. 外观;4. 用途 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 2513.2000 | -刚玉岩、天然刚玉砂、天然石榴石及其他天然磨料 | 1. 品名;2. 种类(刚玉岩、天然刚玉砂、天然石榴石、天然磨料等) |
| 25.14 | 板岩,不论是否粗加修整或仅用锯或其他方法切割成矩形(包括正方形)的板、块: | 1. 品名;2. 用途;3. 加工方法(天然原状、粗加修整、锯、割等);4. 外观 |
| 25.15 | 大理石、石灰华及其他石灰质碑用或建筑用石,表观比重为2.5及以上,蜡石,不论是否粗加修整或仅用锯或其他方法切割成矩形(包括正方形)的板、块: | |
| 2515.1 | -大理石及石灰华: | 1. 品名;2. 加工方法(天然原状、粗加修整、锯、割等);3. 外观;4. 表观比重;5. 体积或面积数量(立方米数或平方米数);6. 花色品种的中英文名称;7. 规格(长宽高) |
| 2515.2000 | -其他石灰质碑用或建筑用石;蜡石 | 1. 品名;2. 加工方法(天然原状、粗加修整、锯、割等);3. 外观;4. 除蜡石外要注明表观比重 |
| 25.16 | 花岗岩、斑岩、玄武岩、砂岩以及其他碑用或建筑用石,不论是否粗加修整或仅用锯或其他方法切割成矩形(包括正方形)的板、块: | |
| 2516.1 | -花岗岩: | 1. 品名;2. 加工方法(天然原状、粗加修整、锯、割等);3. 外观;4. 体积或面积数量(立方米数或平方米数);5. 花色的中英文名称(如埃及金线米黄等);6. 规格(长宽高) |
| 2516.2000 | -砂岩 | 1. 品名;2. 加工方法(天然原状、粗加修整、锯、割等);3. 外观;4. 体积或面积数量(立方米数或平方米数);5. 花色的中英文名称(如埃及金线米黄等);6. 规格(长宽高) |
| 2516.9000 | -其他碑用或建筑用石 | 1. 品名;2. 用途;3. 加工方法(天然原状、粗加修整、锯、割等);4. 外观 |
| 25.17 | 通常做混凝土粒料、铺路、铁道路基或其他路基用的卵石、砾石及碎石,圆石子及燧石,不论是否热处理;矿渣、浮渣及类似的工业残渣,不论是否混有本品目第一部分所列的材料;沥青碎石;品目25.15、25.16所列各种石料的碎粒、碎屑及粉末,不论是否热处理: | |
| 2517.1000 | -通常作混凝土粒料、铺路、铁道路基或其他路基用的卵石、砾石及碎石,圆石子及燧石,不论是否热处理 | 1. 品名;2. 用途;3. 外观 |
| 2517.2000 | -矿渣、浮渣及类似的工业残渣,不论是否混有子目号2517.10所列的材料 | 1. 品名;2. 用途;3. 外观;4. 来源(是否矿渣、浮渣、残渣等) |
| 2517.3000 | -沥青碎石 | 1. 品名;2. 用途;3. 外观 |
| 2517.4 | -品目25.15及25.16所列各种石料的碎粒、碎屑及粉末,不论是否热处理: | 1. 品名;2. 外观; |
| 25.18 | 白云石,不论是否煅烧或烧结、粗加修整或仅用锯或其他方法切割成矩形(包括正方形)的板、块;夯混白云石: | 1. 品名;2. 加工方法(夯混、是否煅烧或烧结、粗加修整、锯、割等);3. 外观 |
| 25.19 | 天然碳酸镁(菱镁矿);熔凝镁氧矿;烧结镁氧矿,不论烧结前是否加入少量其他氧化物;其他氧化镁,不论是否纯净: | 1. 品名;2. 加工方法;3. 成分含量;4. 外观(粉末、粒状、块状等);5. 粉状请注明细度,粒状请注明直径 |
| 25.20 | 生石膏;硬石膏;熟石膏(由煅烧的生石膏或硫酸钙构成)不论是否着色,也不论是否带有少量促凝剂或缓凝剂: | 1. 品名;2. 用途(是否牙科用或其他用途);3. 来源 |
| 25.21 | 石灰石助熔剂;通常用于制造石灰或水泥的石灰石及其他钙质石: | 1. 品名;2. 用途 |
| 25.22 | 生石灰、熟石灰及水硬石灰,但品目28.25的氧化钙及氢氧化钙除外: | 1. 品名 |
| 25.23 | 硅酸盐水泥、矾土水泥、矿渣水泥、富硫酸盐水泥及类似的水凝水泥,不论是否着色,包括水泥熟料: | 1. 品名;2. 用途;3. 品牌或厂家名称 |
| 25.24 | 石棉: | 1. 品名;2. 外观;3. 是否青石棉;4. 是否长纤维;5. 型号 |
| 25.25 | 云母,包括云母片;云母废料: | 1. 品名;2. 用途;3. 外观 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 25.26 | 天然冻石,不论是否粗加修整或仅用锯或其他方法切割成矩形(包括正方形)的板、块滑石: | |
| 2526.1 | -未破碎及未研粉: | 1. 品名;2. 加工方法(天然原状、粗加修整、简单切割、是否破碎) |
| 2526.2010 | ---冻石 | 1. 品名;2. 加工方法(天然原状、粗加修整、简单切割、是否破碎) |
| 2526.2020 | ---滑石 | 1. 品名;2. 加工方法(天然原状、粗加修整、简单切割、是否破碎);3. 白度 |
| 25.28 | 天然硼酸盐及其精矿(不论是否煅烧),但不包括从天然盐水析离的硼酸盐;天然粗硼酸,含硼酸干重不超过85% | |
| 2528.0010 | -天然硼沙及其精矿(不论是否煅烧) | 1. 品名 |
| 2528.0090 | -其他 | 1. 品名;2. 成分含量 |
| 25.29 | 长石;白榴石;霞石及霞石正长岩;萤石(氟石): | |
| 2529.1000 | -长石 | 1. 品名;2. 用途;3. 外观 |
| 2529.2 | -萤石: | 1. 品名;2. 用途;3. 外观;4. 氟化钙含量 |
| 2529.3000 | -白榴石;霞石及霞石正长岩 | 1. 品名;2. 用途;3. 外观不包括第七十二章的宝石及半宝石 |
| 25.30 | 其他品目未列名的矿产品: | |
| 2530.1010 | ---绿泥石 | 1. 品名;2. 用途;3. 加工方法(天然开采、简单破碎、磨粉、未膨胀等);4. 外观;5. 成分含量;6. 白度 |
| 2530.1020 | ---蛭石和珍珠岩 | 1. 品名;2. 用途;3. 加工方法(天然开采、简单破碎、磨粉、未膨胀等);4. 外观;5. 成分含量 |
| 2530.2000 | -硫镁矾矿及泻盐矿(天然硫酸镁) | 1. 品名;2. 用途;3. 加工方法(天然开采、简单破碎、磨粉、未膨胀等);4. 外观;5. 成分含量 |
| 2530.9010 | ---矿物性药材 | 1. 品名;2. 用途;3. 加工方法(天然开采、简单破碎、磨粉、未膨胀等);4. 外观;5. 成分含量 |
| 2530.9020 | ---稀土金属矿 | 1. 品名;2. 用途;3. 加工方法(天然开采、简单破碎、磨粉、未膨胀等);4. 外观;5. 成分含量;6. 稀土元素的重量百分比,以[A]表示 |
| 2530.909 | ---其他: | 1. 品名;2. 用途;3. 加工方法(天然开采、简单破碎、磨粉、未膨胀等);4. 外观;5. 成分含量 |

## 第二十六章 矿砂、矿渣及矿灰

【注解】

1、“加工方法”指改变原材料、毛坯或半成品的形状、尺寸、性质或表面状态,使之达到规定要求的各种形状的方法。

2、本章“成分含量”是指:“成分”指商品所构成的部分或要素,一般指所含物质的种类;“含量”一般指所含物质的数量。

3、对于本章的“成分含量”要尽量申报出所有的成分及含量,若无法确定,要申报出主要成分及其含量。

4、本章商品均需填报签约日期

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 26.01 | 铁矿砂及其精矿,包括焙烧黄铁矿: | |
| 2601.11 | --未烧结: | 1. 品名;2. 用途;3. 加工方法;4. 外观;5. 成分含量;6. 平均粒度;7. 来源(矿区名称);8. 签约日期 |
| 2601.1200 | --已烧结 | 1. 品名;2. 用途;3. 加工方法;4. 外观;5. 成分含量;6. 来源(矿区名称);7. 签约日期 |
| 2601.2000 | -焙烧黄铁矿 | 1. 品名;2. 用途;3. 加工方法;4. 外观;5. 成分含量;6. 来源(矿区名称);7. 签约日期 |
| 26.02 | 锰矿砂及其精矿,包括以干重计含锰量在20%及以上的锰铁矿及其精矿: | 1. 品名;2. 用途;3. 加工方法;4. 外观;5. 成分含量;6. 来源(矿区名称);7. 签约日期 |
| 26.03 | 铜矿砂及其精矿: | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 含水率;6. 来源(矿区名称);7. 签约日期 |
| 26.04 | 镍矿砂及其精矿: | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 来源(矿区名称);6. 签约日期 |
| 26.05 | 钴矿砂及其精矿: | 1. 品名;2. 加工方法;3. 外观;4. 主要伴生矿物元素含量;5. 用途;6. 来源(矿区名称);7. 签约日期 |
| 26.06 | 铝矿砂及其精矿: | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 来源(矿区名称);6. 签约日期 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 26.07 | 铅矿砂及其精矿： | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 来源(矿区名称);6. 签约日期 |
| 26.08 | 锌矿砂及其精矿： | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 来源(矿区名称);6. 签约日期 |
| 26.09 | 锡矿砂及其精矿： | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 来源(矿区名称);6. 签约日期 |
| 26.10 | 铬矿砂及其精矿： | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 来源(矿区名称);6. 签约日期例:铬精矿(Cr:15%,天然,黑色粉末) |
| 26.11 | 钨矿砂及其精矿： | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 来源(矿区名称);6. 签约日期 |
| 26.12 | 铀或钍矿砂及其精矿： | |
| 2612.1000 | -铀矿砂及其精矿 | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 种类(独居矿、钍石等);6. 来源(矿区名称);7. 签约日期 |
| 2612.2000 | -钍矿砂及其精矿 | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 种类(独居矿、钍石等);6. 来源(矿区名称);7. 签约日期;8. 稀土元素的重量百分比,以[A]表示 |
| 26.13 | 钼矿砂及其精矿： | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 来源(矿区名称);6. 签约日期不包括用作润滑剂的辉钼矿(税目 2;5.30)。例:钼精矿(已焙烧,Mo:20%,黑色粉末,炼钼) |
| 26.14 | 钛矿砂及其精矿： | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 来源(矿区名称);6. 签约日期 |
| 26.15 | 铌、钽、钒或锆矿砂及其精矿： | |
| 2615.1000 | -锆矿砂及其精矿 | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 粒度;6. 用途;7. 来源(矿区名称);8. 签约日期 |
| 2615.9 | -其他： | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 来源(矿区名称);6. 签约日期 |
| 26.16 | 贵金属矿砂及其精矿： | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 来源(矿区名称);6. 签约日期) |
| 26.17 | 其他矿砂及其精矿： | 1. 品名;2. 加工方法;3. 外观;4. 成分含量;5. 来源(原产国及矿区名称);6. 签约日期 |
| 26.18 | 冶炼钢铁所产生的粒状熔渣(熔渣砂)： | 1. 品名;2. 用途;3. 加工方法;4. 外观;5. 成分含量;6. 来源 |
| 26.19 | 冶炼钢铁所产生的熔渣、浮渣(粒状熔渣除外)、氧化皮及其他废料： | 1. 品名;2. 用途;3. 加工方法;4. 外观;5. 成分含量;6. 来源 |
| 26.20 | 含有金属、砷及其化合物的矿渣、矿灰及残渣(冶炼钢铁所产生的灰、渣除外)： | 1. 品名;2. 用途;3. 加工方法;4. 外观;5. 成分含量;6. 来源 |
| 26.21 | 其他矿渣及矿灰,包括海藻灰(海草灰);焚化城市垃圾所产生的灰、渣： | 1. 品名;2. 用途;3. 加工方法;4. 外观;5. 来源 |

## 第二十七章 矿物燃料、矿物油及其蒸馏产品;沥青物质;矿物蜡

【注解】

1、“加工方法”指改变原材料、毛坯或半成品的形状、尺寸、性质或表面状态,使之达到规定要求的各种形状的方法。

2、本章“成分含量”是指:“成分”指商品所构成的部分或要素,一般指所含物质的种类;“含量”一般指所含物质的数量。

3、对于本章“成分含量”在有些情况下,部分 27 章商品要求的成分、含量只要能明确归类即可。如税目 2707 的杂酚油可以注明“主要成分为酚类和酚酯类”,再如税目 27.15 的稀释沥青可以申报“沥青 70%,溶剂 30%”。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 27.01 | 煤;煤砖、煤球及用煤制成的类似固体燃料： | |
| 2701.1100 | --无烟煤 | 1. 品名;2. 外观;3. 挥发物含量;4. 热值(以潮湿、无矿物质计);5. 灰分;6. 含硫量;7. 含水量 |
| 2701.12 | ---炼焦煤 | 1. 品名;2. 外观;3. 挥发物含量;4. 角质层最大厚度;5. 粘结指数;6. 灰分;7. 含硫量;8. 含水量 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 2701.1290 | ---其他 | 1. 品名;2. 外观;3. 挥发物含量;4. 热值(以潮湿、无矿物质计);5. 灰分;6. 含硫量;7. 含水量 |
| 2701.1900 | --其他煤 | 1. 品名;2. 外观;3. 挥发物含量;4. 热值(以潮湿、无矿物质计);5. 灰分;6. 含硫量;7. 含水量 |
| 2701.2000 | -煤砖、煤球及用煤制成的类似固体燃料 | 1. 品名;2. 外观;3. 挥发物含量;4. 等级;5. 热值(以潮湿、无矿物质计);6. 灰分;7. 含硫量;8. 含水量 |
| 27.02 | 褐煤,不论是否制成型,但不包括黑玉: | |
| 2702.1000 | -褐煤,不论是否粉化,但未制成型 | 1. 品名;2. 外观;3. 是否黑玉;4. 热值(以潮湿、无矿物质计);5. 透光率;6. 含水量 |
| 2702.2000 | -制成型的褐煤 | 1. 品名;2. 外观;3. 是否黑玉;4. 透光率;5. 含水量 |
| 27.03 | 泥煤(包括肥料用泥煤),不论是否制成型: | 1. 品名;2. 外观;3. 来源 |
| 27.04 | 煤、褐煤或泥煤制成的焦炭及半焦炭,不论是否制成型;甑炭: | |
| 2704.0010 | ---焦炭及半焦炭 | 1. 品名;2. 用途;3. 来源;4. 挥发物含量;5. 气孔率;6. 含磷量;7. 灰分;8. 粒度;9. 含水量;10. 含硫量 |
| 2704.0090 | ---其他 | 1. 品名;2. 用途;3. 来源 |
| 27.05 | 煤气、水煤气、炉煤气及类似气体,但石油气及其他烃类气除外: | 1. 品名;2. 来源 |
| 27.06 | 从煤、褐煤或泥煤蒸馏所得的焦油及其他矿物焦油,不论是否脱水或部分蒸馏,包括再造焦油: | 1. 品名;2. 外观;3. 来源;4. 成分含量 |
| 27.07 | 蒸馏高温煤焦油所得的油类及其他产品;芳族成分重量超过非芳族成分的类似产品: | |
| 2707.1000 | -粗苯 | 1. 品名;2. 成分含量 |
| 2707.2000 | -粗甲苯 | 1. 品名;2. 成分含量 |
| 2707.3000 | -粗二甲苯 | 1. 品名;2. 成分含量 |
| 2707.4000 | -萘 | 1. 品名;2. 成分含量(以美国标准实验方法 D86 为准,250℃时);3. 结晶点;4. 外观 |
| 2707.5000 | -其他芳烃混合物,温度在 250℃时蒸馏量以体积计(包括损耗)在 65%及以上(以美国标准试验法 D86 为准) | 1. 品名;2. 成分含量;3. 250℃蒸馏出芳烃体积含量;4. 馏程 |
| 2707.9 | -其他: | 1. 品名;2. 成分含量 |
| 27.08 | 从煤焦油或其他矿物焦油所得的沥青及沥青焦: | 1. 品名;2. 外观;3. 来源 |
| 27.09 | 石油原油及从沥青矿物提取的原油: | 1. 品名;2. 种类;3. 密度或 API 度;4. 若为凝析油需注明 |
| 27.10 | 石油及从沥青矿物提取的油类,但原油除外;以上述油为基本成分(按重量计不低于 70%)的其他品目未列名制品;废油: | |
| 2710.1210 | ---车用汽油及航空汽油 | 1. 品名;2. 馏程;3. 硫成分含量 |
| 2710.1220 | ---石脑油 | 1. 品名;2. 馏程 |
| 2710.1230 | ---橡胶溶剂油、油漆溶剂油、抽提溶剂油 | 1. 品名;2. 馏程;3. 用途;4. 品牌;5. 型号;6. 包装规格 |
| 2710.1291 | ----壬烯 | 1. 品名;2. 成分含量 |
| 2710.1299 | ----其他 | 1. 品名;2. 馏程;3. 成分含量 |
| 2710.191 | ---煤油馏分: | 1. 品名;2. 馏程 |
| 2710.1922 | ----5-7 号燃料油 | 1. 品名;2. 馏程;3. 运动黏度指标(100℃);4. 硫含量;5. 水和沉淀物含量;6. 闪点(5 号轻、5 号重、6 号燃料油注明闭口闪点,7 号燃料油注明开口闪点);7. 灰分含量 |
| 2710.1923 | ----柴油 | 1. 品名;2. 馏程;3. 硫含量 |
| 2710.1929 | ----其他 | 1. 品名;2. 馏程 |
| 2710.1991 | ----润滑油 | 1. 品名;2. 用途;3. 从石油或沥青提取矿物油类的百分比含量;4. 品牌;5. 型号;6. 包装规格 |
| 2710.1992 | ----润滑脂 | 1. 品名;2. 用途;3. 从石油或沥青提取矿物油类的百分比含量;4. 品牌;5. 型号;6. 包装规格 |
| 2710.1993 | ----润滑油基础油 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 包装规格 |
| 2710.1994 | ----液体石蜡和重质液体石蜡 | 1. 品名;2. 包装规格 |
| 2710.1999 | ----其他 | 1. 品名;2. 包装规格 |
| 2710.2000 | -石油及从沥青矿物提取的油类(但原油除外)以及以上述油为基本成分(按重量计不低于 70%)的其他税目未列名制品,含有生物柴油,但废油除外 | 1. 品名;2. 用途;3. 成分;4. 从石油或沥青提取矿物油类的百分比含量 |
| 2710.9 | -废油: | 1. 品名;2. 来源 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 27.11 | 石油气及其他烃类气： | 1. 品名;2. 状态(液化或气态);3. 成分含量;4. 包装容器容积;5. 加工方法(压力货、冷冻货等) |
| 27.12 | 凡士林;石蜡、微晶石蜡、疏松石蜡、地蜡、褐煤蜡、泥煤蜡、其他矿物蜡及用合成或其他方法制得的类似产品,不论是否着色： | |
| 2712.1 | -凡士林 | 1. 品名;2. 用途;3. 是否零售包装 |
| 2712.2000 | -石蜡,按重量计含油量小于0.75% | 1. 品名;2. 加工方法;3. 外观;4. 来源;5. 含油量 |
| 2712.9 | -其他： | 1. 品名;2. 成分 |
| 27.13 | 石油焦、石油沥青及其他石油或从沥青矿物提取的油类的残渣： | |
| 2713.1 | -石油焦： | 1. 品名;2. 用途;3. 加工方法(是否煅烧);4. 外观;5. 含硫量 |
| 2713.2000 | -石油沥青 | 1. 品名;2. 针入度;3. 用途;4. 加工方法(是否煅烧);5. 外观;6. 品牌;7. 包装规格;8. 含蜡量;9. 签约日期 |
| 2713.9000 | -其他石油或从沥青矿物提取的油类的残渣 | 1. 品名;2. 用途;3. 加工方法(是否煅烧);4. 外观 |
| 27.14 | 天然沥青(地沥青)、沥青页岩、油页岩及焦油砂;沥青岩 | 1. 品名;2. 用途;3. 加工方法;4. 外观;5. 成分含量(沥青、水) |
| 27.15 | 以天然沥青(地沥青)、石油沥青、矿物焦油或矿物焦油沥青为基本成分的沥青混合物(例如,沥青胶粘剂、稀释沥青)： | 1. 品名;2. 用途;3. 加工方法;4. 外观;5. 成分含量 |
| 27.16 | 电力： | 1. 品名 |

# 第六类　化学工业及其相关工业的产品

## 第二十八章　无机化学品;贵金属、稀土金属、放射性元素及其同位素的有机及无机化合物

【注解】

1、“加工方法”指改变原材料、毛坯或半成品的形状、尺寸、性质或表面状态,使之达到规定要求的各种形状的方法。

2、本章“成分含量”是指:“成分”指商品所构成的部分或要素,一般指所含物质的种类;“含量”一般指所含物质的数量。

3、所注明的“包装”内容要足以判断是否为零售包装。

4、本章商品均需填报签约日期。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 28.01 | 氟、氯、溴及碘： | 1. 品名;2. 包装 |
| 28.02 | 升华硫磺、沉淀硫磺;胶态硫磺： | 1. 品名;2. 包装 |
| 28.03 | 碳(炭黑及其他品目未列名的其他形态的碳)： | 1. 品名;2. 来源;3. 有无活性;4. 细度;5. 包装;6. 型号;7. 品牌 |
| 28.04 | 氢、稀有气体及其他非金属： | |
| 2804.1 | -氢 | 1. 品名 |
| 2804.2 | -稀有气体： | 1. 品名 |
| 2804.3000 | -氮 | 1. 品名 |
| 2804.4000 | -氧 | 1. 品名 |
| 2804.5000 | -硼;碲 | 1. 品名 |
| 2804.611 | ---经掺杂用于电子工业的直径在7.5厘米及以上的单晶硅棒： | 1. 品名;2. 用途(用于电子工业等);3. 加工方法(经掺杂等);4. 成分含量;5. 技术指标(直径) |
| 2804.6120 | ---经掺杂用于电子工业的其他单晶硅棒 | 1. 品名;2. 用途(用于电子工业等);3. 加工方法(经掺杂等);4. 成分含量;5. 技术指标(直径) |
| 2804.6190 | ---其他 | 1. 品名;2. 用途;3. 加工方法(经掺杂等);4. 成分含量;5. 外观(多晶硅碎料、块料或锅底料、头尾料等);6. 电阻率;7. 是否需清洗 |
| 2804.6900 | --其他 | 1. 品名;2. 用途;3. 加工方法(经掺杂等);4. 成分含量;5. 牌号 |
| 2804.7 | -磷： | 1. 品名;2. 成分含量 |
| 2804.8000 | -砷 | 1. 品名 |
| 2804.9 | -硒： | 1. 品名;2. 用途(用于电子工业等);3. 加工方法(经掺杂等);4. 成分含量;5. 包装 |
| 28.05 | 碱金属、碱土金属;稀土金属钪及钇,不论是否相互混合或相互熔合;汞： | |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 2805.1 | --碱金属机碱土金属： | 1. 品名;2. 包装 |
| 2805.3 | -稀土金属、钪及钇,不论是否相互混合或相互熔合： | 1. 品名;2. 混合稀土应注明各组分含量;3. 是否电池级的稀土金属、钪及钇;4. 包装;5. 稀土元素的重量百分比,以[A]表示 |
| 2805.4000 | -汞 | 1. 品名;2. 包装 |
| 28.06 | 氯化氢(盐酸);氯磺酸： | 1. 品名;2. 成分含量 |
| 28.07 | 硫酸;发烟硫酸： | 1. 品名;2. 用途;3. 成分含量;4. 加工工艺(如回收硫酸;硫磺硫酸;硫矿硫酸) |
| 28.08 | 硝酸;磺硝酸： | 1. 品名;2. 成分含量 |
| 28.09 | 五氧化二磷;磷酸;多磷酸,不论是否已有化学定义： | 1. 品名;2. 成分含量 |
| 28.10 | 硼的氧化物;硼酸： | 1. 品名;2. 成分含量 |
| 28.11 | 其他无机酸及非金属无机氧化物： | |
| 2811.1100 | --氟化氢(氢氟酸) | 1. 品名;2. 成分含量;3. 包装(槽罐集装箱、塑料桶等) |
| 2811.1200 | --氰化氢(氢氰酸) | 1. 品名;2. 成分含量 |
| 2811.19 | --其他： | 1. 品名;2. 成分含量 |
| 2811.2100 | --二氧化碳 | 1. 品名;2. 成分含量;3. 用途 |
| 2811.22 | --二氧化硅 | 1. 品名;2. 成分含量;3. 用途;4. 是否经过表面处理;5. 品牌;6. 外观;7. 加工工艺;8. 细度;9. 型号 |
| 2811.2900 | --其他 | 1. 品名 |
| 28.12 | 非金属卤化物及卤氧化物： | 1. 品名 |
| 28.13 | 非金属硫化物;商品三硫化二磷： | 1. 品名 |
| 28.14 | 氨及氨水： | 1. 品名;2. 氨含量 |
| 28.15 | 氢氧化钠(烧碱);氢氧化钾(苛性钾);过氧化钠及过氧化钾： | 1. 品名;2. 成分含量;3. 用途;4. 外观 |
| 28.16 | 氢氧化镁及过氧化镁;锶或钡的氧化物、氢氧化物及过氧化物： | 1. 品名 |
| 28.17 | 氧化锌及过氧化锌： | 1. 品名;2. 用途;3. 天然的请注明 |
| 28.18 | 人造刚玉,不论是否已有化学定义;氧化铝;氢氧化铝： | |
| 2818.1010 | ---棕刚玉 | 1. 品名;2. 成分含量;3. 用途;4. 外观;5. 晶型;6. 莫氏硬度 |
| 2818.1090 | ---其他 | 1. 品名;2. 成分含量;3. 用途;4. 外观;5. 晶型 |
| 2818.2000 | -氧化铝,但人造刚玉除外 | 1. 品名;2. 用途;3. 外观;4. 成分含量 |
| 2818.3000 | -氢氧化铝 | 1. 品名;2. 外观;3. 成分含量 |
| 28.19 | 铬的氧化物及氢氧化物： | |
| 2819.1000 | -三氧化铬 | 1. 品名;2. 成分含量 |
| 2819.9000 | -其他 | 1. 品名 |
| 28.20 | 锰的氧化物： | 1. 品名;2. 成分含量 |
| 28.21 | 铁的氧化物及氢氧化物;土色料,按重量计三氧化二铁含量在70%及以上： | |
| 2821.1000 | -铁的氧化物及氢氧化物 | 1. 品名;2. 成分含量 |
| 2821.2000 | -土色料 | 1. 品名;2. 铁按三氧化二铁计含量 |
| 28.22 | 钴的氧化物及氢氧化物;商品氧化钴： | 1. 品名 |
| 28.23 | 钛的氧化物： | 1. 品名;2. 与其他物质混合请注明;3. 经表面处理的请注明 |
| 28.24 | 铅的氧化物;铅丹及铅橙： | 1. 品名 |
| 28.25 | 肼(联氨)、胲(羟胺)及其无机盐;其他无机碱;其他金属氧化物、氢氧化物及过氧化物： | |
| 2825.1010 | ---水合肼 | 1. 品名;2. 水合肼含量 |
| 2825.1020 | ---硫酸羟胺 | 1. 品名 |
| 2825.1090 | ---其他 | 1. 品名 |
| 2825.2 | -锂的氧化物及氢氧化物： | 1. 品名 |
| 2825.3 | -钒的氧化物及氢氧化物： | 1. 品名 |
| 2825.4000 | -镍的氧化物及氢氧化物 | 1. 品名 |
| 2825.5000 | -铜的氧化物及氢氧化物 | 1. 品名 |
| 2825.6000 | -锗的氧化物及二氧化锆 | 1. 品名 |
| 2825.7000 | -钼的氧化物及氢氧化物 | 1. 品名 |
| 2825.8000 | -锑的氧化物 | 1. 品名 |
| 2825.9011 | ----钨酸 | 1. 品名 |
| 2825.9012 | ----三氧化钨 | 1. 品名;2. 状态(粉末);3. 外观(淡黄色);4. 粒度;5. 杂质含量 |
| 2825.9019 | ----其他 | 1. 品名 |
| 2825.902 | ---铋的氧化物及氢氧化物： | 1. 品名 |
| 2825.903 | ---锡的氧化物及氢氧化物： | 1. 品名 |
| 2825.904 | ---铌的氧化物及氢氧化物： | 1. 品名 |
| 2825.9090 | ---其他 | 1. 品名 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 28. 26 | 氟化物;氟硅酸盐、氟铝酸盐及其他氟络盐: | |
| 2826. 1210 | ---无水氟化铝 | 1. 品名;2. 氟质量分数;3. 铝质量分数;4. 烧碱量;5. 松装密度 |
| 2826. 129 | ---其他 | 1. 品名 |
| 2826. 19 | --其他: | 1. 品名 |
| 2826. 3000 | -六氟铝酸钠(人造冰晶石) | 1. 品名 |
| 2826. 9 | -其他: | 1. 品名 |
| 28. 27 | 氯化物、氯氧化物及氢氧基氯化物;溴化物及溴氧化物;碘化物及碘氧化物: | |
| 2827. 1 | -氯化铵: | 1. 品名;2. 用途;3. 外观(粉状、颗粒) |
| 2827. 2000 | -氯化钙 | 1. 品名 |
| 2827. 3 | -其他氯化物: | 1. 品名 |
| 2827. 4 | -氯氧化物及氢氧基氯化物: | 1. 品名 |
| 2827. 5 | -溴化物及溴氧化物: | 1. 品名 |
| 2827. 6000 | -碘化物及碘氧化物 | 1. 品名 |
| 28. 28 | 次氯酸盐;商品次氯酸钙;亚氯酸盐;次溴酸盐: | 1. 品名 |
| 28. 29 | 氯酸盐及高氯酸盐;溴酸盐及过溴酸盐;碘酸盐及高碘酸盐: | |
| 2829. 1 | -氯酸盐: | 1. 品名 |
| 2829. 9000 | -其他 | 1. 品名;2. 如为高氯酸铵请注明粒度 |
| 28. 30 | 硫化物;多硫化物,不论是否已有化学定义: | 1. 品名 |
| 28. 31 | 连二亚硫酸盐及次硫酸盐: | 1. 品名 |
| 28. 32 | 亚硫酸盐;硫代硫酸盐: | 1. 品名 |
| 28. 33 | 硫酸盐;矾;过硫酸盐: | 1. 品名 |
| 28. 34 | 亚硝酸盐;硝酸盐: | |
| 2834. 1000 | -亚硝酸盐 | 1. 品名 |
| 2834. 21 | --硝酸钾: | 1. 品名;2. 肥料用硝酸钾请注明 |
| 2834. 29 | --其他: | 1. 品名 |
| 28. 35 | 次磷酸盐、亚磷酸盐及磷酸盐;多磷酸盐,不论是否已有化学定义: | |
| 2835. 1000 | -次磷酸盐及亚磷酸盐 | 1. 品名 |
| 2835. 2200 | --磷酸一钠及磷酸二钠 | 1. 品名 |
| 2835. 2400 | --钾的磷酸盐 | 1. 品名 |
| 2835. 25 | --正磷酸氢钙(磷酸二钙): | 1. 品名;2. 正磷酸氢钙请注明氟含量;3. 用途(饲料、食品等) |
| 2835. 26 | --其他磷酸钙 | 1. 品名 |
| 2835. 29 | --其他: | 1. 品名 |
| 2835. 3 | -多磷酸盐: | 1. 品名;2. 用途(饲料、食品等) |
| 28. 36 | 碳酸盐;过碳酸盐;含氨基甲酸铵的商品碳酸铵: | |
| 2836. 2 | -碳酸钠(纯碱) | 1. 品名 |
| 2836. 3000 | -碳酸氢钠(小苏打) | 1. 品名 |
| 2836. 4000 | -钾的碳酸盐 | 1. 品名 |
| 2836. 5000 | -碳酸钙 | 1. 品名;2. 成分含量;3. 用途;4. 品牌 |
| 2836. 6 | -碳酸钡 | 1. 品名 |
| 2836. 9 | -其他: | 1. 品名 |
| 28. 37 | 氰化物、氧氰化物及氰络合物: | 1. 品名;2. 成分含量;3. 包装 |
| 28. 39 | 硅酸盐;商品碱金属硅酸盐: | 1. 品名 |
| 28. 40 | 硼酸盐及过硼酸盐: | 1. 品名 |
| 28. 41 | 金属酸盐及过金属酸盐: | |
| 2841. 3 | -重铬酸钠 | 1. 品名;2. 外观 |
| 2841. 5000 | -其他铬酸盐及重铬酸盐;过铬酸盐 | 1. 品名;2. 外观 |
| 2841. 6 | -亚锰酸盐、锰酸盐及高锰酸盐 | 1. 品名;2. 外观 |
| 2841. 7 | -钼酸盐: | 1. 品名;2. 外观 |
| 2841. 8010 | ---仲钨酸铵 | 1. 品名;2. 外观;3. 含量(WO3 含量);4. 杂质含量 |
| 2841. 8020 | ---钨酸钠 | 1. 品名;2. 外观 |
| 2841. 8030 | ---钨酸钙 | 1. 品名;2. 外观 |
| 2841. 8040 | ---偏钨酸铵 | 1. 品名;2. 外观;3. 含量(WO3 含量);4. 杂质含量 |
| 2841. 8090 | ---其他 | 1. 品名;2. 外观 |
| 2841. 9000 | -其他 | 1. 品名;2. 外观 |
| 28. 42 | 其他无机酸盐或过氧酸盐(包括不论是否已有化学定义的硅铝酸盐),但叠氮化物除外 | 1. 品名;2. 包装 |
| 28. 43 | 胶态贵金属;贵金属的无机或有机化合物,不论是否已有化学定义;贵金属汞齐: | 1. 品名;2. 包装 |
| 28. 44 | 放射性化学元素及放射性同位素(包括可裂变或可转换的化学元素及同位素)及其化合物;含上述产品的混合物及残渣: | 1. 品名 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 28.45 | 品目28.44以外的同位素;这些同位素的无机或有机化合物,不论是否已有化学定义: | 1. 品名 |
| 28.46 | 稀土金属、钇、钪及其混合物的无机或有机化合物: | |
| 2846.1 | -铈的化合物: | 1. 品名;2. 稀土元素的重量百分比,以[A]表示 |
| 2846.901 | ---氧化稀土(氧化铈除外): | 1. 品名;2. 稀土元素的重量百分比,以[A]表示 |
| 2846.9021 | ----氯化铽 | 1. 品名;2. 稀土元素的重量百分比,以[A]表示 |
| 2846.9022 | ----氯化镝 | 1. 品名;2. 稀土元素的重量百分比,以[A]表示 |
| 2846.9023 | ----氯化镧 | 1. 品名;2. 稀土元素的重量百分比,以[A]表示 |
| 2846.9024 | ----氯化钕 | 1. 品名;2. 稀土元素的重量百分比,以[A]表示 |
| 2846.9025 | ----氯化镨 | 1. 品名;2. 稀土元素的重量百分比,以[A]表示 |
| 2846.9026 | ----氯化钇 | 1. 品名;2. 稀土元素的重量百分比,以[A]表示 |
| 2846.9028 | ----混合氯化稀土 | 1. 品名;2. 成分含量;3. 稀土元素的重量百分比,以[A]表示 |
| 2846.9029 | ----其他 | 1. 品名;2. 成分含量;3. 稀土元素的重量百分比,以[A]表示 |
| 2846.903 | ---氟化稀土: | 1. 品名;2. 成分含量;3. 稀土元素的重量百分比,以[A]表示 |
| 2846.904 | ---碳酸稀土: | 1. 品名;2. 成分含量;3. 稀土元素的重量百分比,以[A]表示 |
| 2846.909 | ---其他: | 1. 品名;2. 成分含量;3. 稀土元素的重量百分比,以[A]表示 |
| 28.47 | 过氧化氢,不论是否用尿素固化: | 1. 品名;2. 成分含量;3. 包装 |
| 28.49 | 碳化物,不论是否已有化学定义: | 1. 品名;2. 成分含量;3. 品牌;4. 型号;5. 外观;6. 用途;7. 碳化钨请注明粒度 |
| 28.50 | 氢化物、氮化物、叠氮化物、硅化物及硼化物,不论是否已有化学定义,但可归入品目28.49的碳化物除外: | 1. 品名 |
| 28.52 | 汞的无机或有机化合物,不论是否已有化学定义,汞齐除外: | 1. 品名;2. 成分含量 |
| 28.53 | 磷化物,不论是否已有化学定义,但磷铁除外;其他无机化合物(包括蒸馏水、导电水及类似的纯净水)液态空气(不论是否除去稀有气体);压缩空气;汞齐,但贵金属汞齐除外: | |
| 2853.1000 | -氯化氰 | 1. 品名 |
| 2853.9010 | ---饮用蒸馏水 | 1. 品名;2. 是否饮用;3. 包装规格 |
| 2853.9030 | ---镍钴锰氢氧化物 | 1. 品名 |
| 2853.9040 | ---磷化物,不论是否已有化学定义,但不包括磷铁 | 1. 品名;2. 铜母合金请注明磷的重量百分比 |
| 2853.9090 | ---其他 | 1. 品名 |

## 第二十九章 有机化学品

【注解】

1、“加工方法”指改变原材料、毛坯或半成品的形状、尺寸、性质或表面状态,使之达到规定要求的各种形状的方法。

2、本章“成分含量”是指:“成分”指商品所构成的部分或要素,一般指所含物质的种类;“含量”一般指所含物质的数量。

3、所注明的“包装”内容要足以判断是否为零售包装。

4、本章商品需要申报的品名包括标准命名法名称或工商业通用俗称。

5、化学结构式和CAS号对本章商品的海关管理非常重要。由于报关单的书写限制,在本目录中没有对化学结构式和CAS号的要求,但在实际通关中、企业要用其他的方式向海关提拱商品的化学结构式和CAS号。

6、本章商品均需填报签约日期。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 29.01 | 无环烃: | 1. 品名;2. 成分含量;3. 用途;4. 用作气体燃料的应报明包装容器容积;5. 散装货物应报明 |
| 29.02 | 环烃: | |
| 2902.1 | -环烷烃、环烯及环萜烯: | 1. 品名;2. 成分含量;3. 用途 |
| 2902.2000 | -苯 | 1. 品名;2. 成分含量 |
| 2902.3000 | -甲苯 | 1. 品名;2. 成分含量 |
| 2902.4 | -二甲苯: | 1. 品名;2. 成分含量 |
| 2902.5000 | -苯乙烯 | 1. 品名;2. 成分含量 |
| 2902.6000 | -乙苯 | 1. 品名;2. 成分含量 |
| 2902.7000 | -异丙基苯 | 1. 品名;2. 成分含量 |
| 2902.9010 | ---四氢萘 | 1. 品名;2. 成分含量 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 2902.9020 | ---精萘 | 1. 品名;2. 成分含量;3. 结晶温度 |
| 2902.9030 | ---十二烷基苯 | 1. 品名;2. 成分含量 |
| 2902.9040 | ---4-(4'-烷基环已基)环已基乙烯 | 1. 品名;2. 成分含量 |
| 2902.9090 | ---其他 | 1. 品名;2. 成分含量 |
| 29.03 | 烃的卤化衍生物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.04 | 烃的磺化、硝化或亚硝化衍生物,不论是否卤化: | 1. 品名;2. 成分含量;3. 用途 |
| 29.05 | 无环醇及其卤化、磺化、硝化或亚硝化衍生物: | 1. 品名;2. 成分含量;3. 用途;3. 包装规格 |
| 29.06 | 环醇及其卤化、磺化、硝化或亚硝化衍生物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.07 | 酚;酚醇: | 1. 品名;2. 成分含量;3. 用途 |
| 29.08 | 酚及酚醇的卤化、磺化、硝化或亚硝化衍生物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.09 | 醚、醚醇、醚酚、醚醇酚、过氧化醇、过氧化醚、过氧化酮(不论是否已有化学定义)及其卤化、磺化、硝化或亚硝化衍生物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.10 | 三节环环氧化物、环氧醇、环氧酚、环氧醚及其卤化、磺化、硝化或亚硝化衍生物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.11 | 缩醛及半缩醛,不论是否含有其他含氧基,及其卤化、磺化、硝化或亚硝化衍生物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.12 | 醛,不论是否含有其他含氧基;环聚醛;多聚甲醛 | 1. 品名;2. 成分含量;3. 用途;4. 四聚甲醛报明外观 |
| 29.13 | 品目29.12所列产品的卤化、磺化、硝化或亚硝化衍生物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.14 | 酮及醌,不论是否含有其他含氧基,及其卤化、磺化、硝化或亚硝化衍生物: | 1. 品名;2. 成分含量;3. 用途;4. 丙酮报明包装 |
| 29.15 | 饱和无环一元羧酸及其酸酐、酰卤化物、过氧化物和过氧酸,以及它们的卤化、磺化、硝化或亚硝化衍生物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.16 | 不饱和无环一元羧酸、环一元羧酸及其酸酐、酰卤化物过氧化物和过氧酸,以及它们的卤化、磺化、硝化或亚硝化衍生物: | 1. 品名;2. 成分含量;3. 用途;4. 丙烯酸、丙烯酸盐或酯应报明包装 |
| 29.17 | 多元羧酸及其酸酐、酰卤化物、过氧化物和过氧酸,以及它们的卤化、磺化、硝化或亚硝化衍生物: | 1. 品名;2. 成分含量;3. 用途;4. 对苯二甲酸请注明4-CBA值;5. 对苯二甲酸请注明P-TL酸值;6. 对苯二甲酸请注明色度;7. 对苯二甲酸请注明水分 |
| 29.18 | 含附加含氧基的羧酸及其酸酐、酰卤化物、过氧化物和过氧酸,以及它们的卤化、磺化、硝化或亚硝化衍生物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.19 | 磷酸酯及其盐,包括乳磷酸盐,以及它们的卤化、磺化硝化或亚硝化衍生物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.20 | 其他非金属无机酸酯(不包括卤化氢的酯)及其盐,以及它们的卤化、磺化、硝化或亚硝化衍生物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.21 | 氨基化合物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.22 | 含氧基氨基化合物: | 1. 品名;2. 成分含量;3. 用途;4. 乙醇胺及其盐应报明色度;5. 乙醇胺及其盐应报明包装 |
| 29.23 | 季铵盐及季铵碱;卵磷脂及其他磷氨基类脂,无论是否已有化学定义: | 1. 品名;2. 成分含量;3. 用途 |
| 29.24 | 羧基酰胺基化合物;碳酸酰胺基化合物: | 1. 品名;2. 成分含量;3. 用途;4. 包装规格 |
| 29.25 | 羧基酰亚胺化合物(包括糖精及其盐)及亚胺基化合物 | 1. 品名;2. 成分含量;3. 用途 |
| 29.26 | 腈基化合物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.27 | 重氮化合物、偶氮化合物及氧化偶氮化合物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.28 | 肼(联氨)及胲(羟胺)的有机衍生物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.29 | 其他含氮基化合物: | |
| 2929.1 | -异氰酸酯: | 1. 品名;2. 成分含量;3. 用途;4. 型号 |
| 2929.9 | -其他: | 1. 品名;2. 成分含量;3. 用途 |
| 29.30 | 有机硫化合物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.31 | 其他有机-无机化合物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.32 | 仅含氧杂原子的杂环化合物: | 1. 品名;2. 成分含量;3. 用途 |
| 29.33 | 仅含有氮杂原子的杂环化合物: | 1. 品名;2. 成分含量;3. 用途;4. 乌洛托品请注明外观;5.6-已内酰胺请注明外观;6. 签约日期 |
| 29.34 | 核酸及其盐,无论是否已有化学定义;其他杂环化合物 | 1. 品名;2. 成分含量;3. 用途 |
| 29.35 | 磺(酰)胺: | 1. 品名;2. 成分含量;3. 用途 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 29.36 | 天然或合成再制的维生素原和维生素(包括天然浓缩物及其主要用做维生素的衍生物,上述产品的混合物,不论是否溶于溶剂: | 1. 品名;2. 成分含量;3. 用途;4. 包装 |
| 29.37 | 天然或合成再制的激素、前列腺素、血栓烷、白细胞三烯及其衍生物和结构类似物,包括主要用做激素的改性链多肽: | 1. 品名;2. 成分含量;3. 用途;4. 包装 |
| 29.38 | 天然或合成再制的苷(配糖物)及其盐、醚、酯和其他衍生物: | 1. 品名;2. 成分含量;3. 用途;4. 来源(天然、合成再制) |
| 29.39 | 天然或合成再制的生物碱及其盐、醚、酯和其他衍生物: | 1. 品名;2. 成分含量;3. 用途;4. 来源(天然、合成再制) |
| 29.40 | 化学纯糖,但蔗糖、乳糖、麦芽糖、葡萄糖及果糖除外;糖醚、糖缩醛、糖酯及其盐,但不包括品目29.37、29.38、29.39的产品: | 1. 品名;2. 成分含量;3. 用途 |
| 29.41 | 抗菌素: | 1. 品名;2. 包装;3. 用途(用于制口服、注射还是外用药) |
| 29.42 | 其他有机化合物: | 1. 品名;2. 成分含量;3. 用途 |

## 第三十章 药 品

【注解】

名词解释:

1、“加工方法”指改变原材料、毛坯或半成品的形状、尺寸、性质或表面状态,使之达到规定要求的各种形状的方法。

2、本章“成分含量”是指:“成分”指商品所构成的部分或要素,一般指所含物质的种类;“含量”一般指所含物质的数量。

3、所注明的“包装”内容要足以判断是否为零售包装。

4、对于本章“成分含量”在有些情况下,部分商品要求的成分、含量只要能满足海关管理即可。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 30.01 | 已干燥的器官疗法用腺体及其他器官,不论是否制成粉末;器官疗法用腺体、其他器官及其分泌物的提取物;肝素及其盐;其他供治疗或预防疾病用的其他品目未列名的人体或动物制品: | 1. 品名;2. 用途;3. 加工工艺 4 品牌(英文);5. 型号 |
| 30.02 | 人血;治病、防病或诊断用动物血制品;抗血清、其他血份及免疫制品,不论是否修饰或通过生物工艺加工制得;疫苗、毒素、培养微生物(不包括酵母)及类似产品: | 1. 品名;2. 用途;3. 加工工艺;4. 品牌;5. 型号;6. 包装规格 |
| 30.03 | 两种或两种以上成分混合而成的治病或防病用药品(不包括品目30.02、30.05或30.06的货品),未配定剂量或制成零售包装: | 1. 品名;2. 用途;3. 成分含量;4. 是否配定剂量或零售包装;5. 品牌;6. 型号;7. 包装规格 |
| 30.04 | 由混合或非混合产品构成的治病或防病用药品(不包括品目30.02、30.05或30.06的货品),已配定剂量(包括制成皮肤摄入形式的)或制成零售包装: | 1. 品名;2. 用途;3. 成分;4. 是否配定剂量或零售包装;5. 如含濒危物种成分需注明;6. 品牌;7. 包装规格 |
| 30.05 | 软填料、纱布、绷带及类似物品(例如,敷料、橡皮膏、混罨剂),经过药物浸涂或制成零售包装供医疗、外科、牙科或兽医用: | 1. 品名;2. 用途;3. 成分;4. 是否经过药物浸涂或制成零售包装;5. 品牌;6. 型号;7. 包装规格 |
| 30.06 | 本章注释四所规定的医药用品: | |
| 3006.1000 | -无菌外科肠线、类似的无菌缝合材料(包括外科或牙科用无菌可吸收缝线)及外伤创口闭合用的无菌粘合胶布;无菌昆布及无菌昆布塞条;外科或牙科用无菌吸收性止血材料;外科或牙科用无菌抗粘连阻隔材料,不论是否可吸收 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 包装规格 |
| 3006.2000 | -血型试剂 | 1. 品名;2. 用途;3. 成分;4. 品牌;5. 型号;6. 包装规格 |
| 3006.3000 | -X光检查造影剂;用于病人的诊断试剂 | 1. 品名;2. 用途;3. 成分;4. 品牌;5. 型号;6. 包装规格 |
| 3006.4000 | -牙科粘固剂及其他牙科填料;骨骼粘固剂 | 1. 品名;2. 用途;3. 成分;4. 品牌;5. 型号;6. 包装规格 |
| 3006.5000 | -急救药箱、药包 | 1. 品名;2. 组成(指箱或包中的药品、器具等);3. 品牌;4. 型号 |
| 3006.6 | -以激素、品目29.37的其他产品或杀精子剂为基本成分的化学避孕药物: | 1. 品名;2. 用途;3. 成分;4. 品牌;5. 型号;6. 包装规格 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 3006.7000 | -专用于人类或作兽药用的凝胶制品,作为外科手术或体检时躯体部位的润滑剂,或者作为躯体和医疗器械之间的耦合剂 | 1. 品名;2. 用途;3. 成分;4. 品牌;5. 型号;6. 包装规格 |
| 3006.9100 | --可确定用于造口术的用具 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 3006.9200 | --废药物 | 1. 品名 |

## 第三十一章　肥　　料

【注解】

1、“加工方法”指改变原材料。毛坯或半成品的形状、尺寸、性质或表面状态,使之达到规定要求的各种形状的方法。

2、本章“成分含量”是指:“成分”指商品所构成的部分或要素,一般指所含物质的种类;“含量”一般指所含物质的数量。

3、对于本章“成分含量”在有些情况下,部分商品的成分、含量只要能满足海关管理即可。

4、本章商品均需填报签约日期。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 31.01 | 动物或植物肥料,不论是否相互混合或经化学处理;动植物产品经混合或化学处理制成的肥料: | 1. 品名;2. 用途;3. 加工工艺;4. 外观;5. 包装件重;6. 是否经过化学处理或与化学肥料混合;7. 品牌 |
| 31.02 | 矿物氮肥及化学氮肥: | 1. 品名;2. 每包重量;3. 总氮含量;4. 品牌;5. 型号;6. 成分含量 |
| 31.03 | 矿物磷肥及化学磷肥: | 1. 品名;2. 每包重量;3. 总磷含量;4. 品牌;5. 型号 |
| 31.04 | 矿物钾肥及化学钾肥: | 1. 品名;2. 每包重量;3. 总钾含量(以氧化物计);4. 品牌;5. 型号 |
| 31.05 | 含氮、磷、钾中两种或三种肥效元素的矿物肥料或化学肥料;其他肥料;制成片及类似形状或每包毛重不超过10千克的本章各项货品: | 1. 品名;2. 成分含量;3. 包装件重;4. 总氮含量、总磷含量、总钾(以氧化物计)含量;5. 品牌;6. 型号 |

## 第三十二章　鞣料浸膏及染料浸膏;鞣酸及其衍生物;染料、颜料及其他着色料;油漆及清漆;油灰及其他类似胶粘剂;墨水、油墨

【注解】

1、本章“成分含量”是指:“成分”指商品所构成的部分或要素,一般指所含物质的种类;“含量”一般指所含物质的数量。

2、所注明的“包装”内容要足以判断是否为零售包装。

3、对于本章“成分含量”在有些情况下,部分商品的成分、含量只要能满足海关管理即可。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 32.01 | 植物鞣料浸膏;鞣酸及其盐、醚、酯和其他衍生物: | 1. 品名;2. 用途;3. 加工工艺;4. 品牌;5. 型号 |
| 32.02 | 有机合成鞣料;无机鞣料;鞣料制剂,不论是否含有天然鞣料;预鞣用酶制剂: | 1. 品名;2. 成分含量;3. 型号;4. 品牌;5. 包装规格 |
| 32.03 | 动植物质着色料(包括染料浸膏,但动物炭黑除外),不论是否已有化学定义;本章注释三所述的以动植物质着色料为基本成分的制品: | 1. 品名;2. 用途;3. 加工工艺;4. 包装;5. 品牌;6. 型号;7. 成分含量 |
| 32.04 | 有机合成着色料,不论是否已有化学定义;本章注释三所述的以有机合成着色料为基本成分的制品;用做荧光增白剂或发光体的有机合成产品,不论是否已有化学定义: | 1. 品名;2. 成分含量;3. 用途;4. 染料须报明种类;5. 包装规格;6. 品牌;7. 型号 |
| 32.05 | 色淀;本章注释三所述的以色淀为基本成分的制品: | 1. 品名;2. 成分;3. 包装;4. 品牌;5. 型号 |
| 32.06 | 其他着色料;本章注释三所述的制品,但品目32.03、32.04及32.05的货品除外;用做发光体的无机产品,不论是否已有化学定义: | |
| 3206.1110 | ---钛白粉 | 1. 品名;2. 成分含量;3. 用途;4. 包装;5. 型号;6. 品牌;7. 如果加入放射性盐,请注明放射性比度;8. 级别;9. 签约日期 |
| 3206.1190 | ---其他 | 1. 品名;2. 成分含量;3. 用途;4. 包装规格;5. 型号;6. 品牌;7. 如果加入放射性盐,请注明放射性比度 |
| 3206.1900 | --其他 | 1. 品名;2. 成分含量;3. 用途;4. 包装规格;5. 型号;6. 品牌;7. 如果加入放射性盐,请注明放射性比度 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 3206.2000 | -以铬化合物为基本成分的颜料及制品 | 1. 品名;2. 成分含量;3. 用途;4. 包装规格;5. 型号;6. 品牌;7. 如果加入放射性盐,请注明放射性比度 |
| 3206.4 | -其他着色料及其他制品: | 1. 品名;2. 成分含量;3. 用途;4. 包装规格;5. 型号;6. 品牌;7. 如果加入放射性盐,请注明放射性比度 |
| 3206.5000 | -用作发光体的无机产品 | 1. 品名;2. 成分含量;3. 用途;4. 包装规格;5. 型号;6. 品牌;7. 如果加入放射性盐,请注明放射性比度;8. 稀土元素的重量百分比,以[A]表示 |
| 32.07 | 陶瓷、搪瓷及玻璃工业用的调制颜料、遮光剂、着色剂、珐琅和釉料、釉底料(泥釉)、光瓷釉以及类似产品;搪瓷玻璃料及其他玻璃,呈粉、粒或粉片状的: | 1. 品名;2. 用途;3. 外观;4. 成分含量;5. 包装;6. 品牌;7. 型号 |
| 32.08 | 以合成聚合物或化学改性天然聚合物为基本成分的油漆及清漆(包括瓷漆及大漆),分散于或溶于非水介质的;本章注释四所述的溶液: | 1. 品名;2. 成分含量;3. 用途;4. 是否分散于或溶于非水介质;5. 施工状态下挥发性有机物含量;6. 包装;7. 品牌;8. 型号 |
| 32.09 | 以合成聚合物或化学改性天然聚合物为基本成分的油漆及清漆(包括瓷漆及大漆),分散于或溶于水介质的: | 1. 品名;2. 成分含量;3. 用途;4. 是否分散于或溶于水介质;5. 施工状态下挥发性有机物含量;6. 包装;7. 品牌;8. 型号 |
| 32.10 | 其他油漆及清漆(包括瓷漆、大漆及水浆涂料);加工皮革用的水性颜料: | 1. 品名;2. 成分含量;3. 用途;4. 施工状态下挥发性有机物含量;5. 包装;6. 品牌;7. 型号 |
| 32.11 | 配制的催干剂: | 1. 品名;2. 成分含量;3. 用途;4. 包装;5. 品牌;6. 型号 |
| 32.12 | 制造油漆(含瓷漆)用的颜料(包括金属粉末或金属粉片)分散于非水介质中呈液状或浆状的;压印箔;零售形状及零售包装的染料或其他着色料: | |
| 3212.1000 | -压印箔 | 1. 品名;2. 成分含量;3. 用途;4. 包装;5. 外观;6. 品牌;7. 规格;8. 加工工艺 |
| 3212.9000 | -其他 | 1. 品名;2. 成分含量;3. 用途;4. 包装;5. 外观;6. 品牌 |
| 32.13 | 艺术家、学生和广告美工用的颜料、调色料、文娱颜料及类似品,片状、管装、罐装、瓶装、扁盒装以及类似形状或包装的: | 1. 品名;2. 用途;3. 包装;4. 品牌;5. 型号;6. 是否成套 |
| 32.14 | 安装玻璃用油灰、接缝用油灰、树脂胶泥、嵌缝胶及其他类似胶粘剂;漆工用填料;非耐火涂面制剂,涂门面、内墙地板、天花板等用: | 1. 品名;2. 成分含量;3. 用途;4. 包装;5. 施工状态下挥发性有机物含量;6. 品牌;7. 型号 |
| 32.15 | 印刷油墨、书写或绘图墨水及其他墨类,不论是否固体或浓缩: | |
| 3215.1 | -印刷油墨: | 1. 品名;2. 用途(如子目 844;3.31、844;3.32 或 844;3.39 所列设备用等);3. 包装;4. 颜色;5. 成分含量;6. 是否具有曝光显影功能;7. 若为工程形态需注明;8. 是否为固体 |
| 3215.9 | -其他: | 1. 品名;2. 用途;3. 包装;4. 成分含量;5. 颜色 |

## 第三十三章 精油及香膏;芳香料制品及化妆盥洗品

【注解】

名词解释:

1、本章“成分含量”是指:“成分”指商品所构成的部分或要素,一般指所含物质的种类;“含量”一般指所含物质的数量。

2、所注明的“包装”内容要足以判断是否为零售包装。

3、对于本章“成分含量”在有些情况下部分商品的成分、含量只要能满足海关管理即可。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 33.01 | 精油(无萜或含萜),包括浸膏及净油;香膏;提取的油树脂用花香吸取法或浸渍法制成的含浓缩精油的脂肪、固定油、蜡及类似品;精油脱萜时所得的萜烯副产品;精油水馏液及水溶液: | 1. 品名;2. 用途;3. 加工工艺;4. 包装;5. 品牌;6. 型号;7. 成分含量 |
| 33.02 | 工业原料用的混合香料以及以一种或多种香料为基本成分的混合物(包括酒精溶液);生产饮料用的以香料为基本成分的其他制品: | |
| 3302.1 | -食品或饮料工业用: | 1. 品名;2. 成分;3. 用途;4. 酒精含量;5. 品牌;6. 型号;7. 包装规格 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 3302.9000 | -其他 | 1. 品名;2. 成分;3. 用途;4. 品牌;5. 型号;6. 包装规格 |
| 33.03 | 香水及花露水: | 1. 品名;2. 包装;3. 品牌 |
| 33.04 | 美容品或化妆品及护肤品(药品除外),包括防晒油或晒黑油;指(趾)甲化妆品: | 1. 品名;2. 用途;3. 包装;4. 品牌 |
| 33.05 | 护发品: | 1. 品名;2. 用途;3. 包装;4. 品牌 |
| 33.06 | 口腔及牙齿清洁剂,包括假牙模膏及粉;清洁牙缝用的纱线(牙线),单独零售包装的: | 1. 品名;2. 用途;3. 包装;4. 品牌 |
| 33.07 | 剃须用制剂、人体除臭剂、沐浴用制剂、脱毛剂和其他品目未列名的芳香料制品及化妆盥洗品;室内除臭剂,不论是否加香水或消毒剂: | 1. 品名;2. 用途;3. 包装;4. 品牌 |

## 第三十四章　肥皂、有机表面活性剂、洗涤剂、润滑剂、人造蜡、调制蜡、光洁剂、蜡烛及类似品、塑型用膏、“牙科用蜡”及牙科用熟石膏制剂

【注解】

1、本章“成分含量”是指:“成分”指商品所构成的部分或要素,一般指所含物质的种类;“含量”一般指所含物质的数量。

2、所注明的“包装”内容要足以判断是否为零售包装。

3、对于本章“成分含量”在有些情况下,部分商品要求的成分、含量只要能满足海关管理即可。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 34.01 | 肥皂;作肥皂用的有机表面活性产品及制品,条状、块状或模制形状的,不论是否含有肥皂;洁肤用的有机表面活性产品及制品,液状或膏状并制成零售包装的,不论是否含有肥皂;用肥皂或洗涤剂浸渍、涂面或包覆的纸、絮胎、毡呢及无纺织物: | |
| 3401.1100 | --盥洗用(包括含有药物的产品) | 1. 品名;2. 成分含量;3. 外观;4. 包装;5. 品牌;6. 型号 |
| 3401.1910 | ---洗衣皂 | 1. 品名;2. 成分含量;3. 外观;4. 包装;5. 品牌;6. 型号 |
| 3401.1990 | ---其他 | 1. 品名;2. 成分含量;3. 外观;4. 包装;5. 浸渍物的成分;6. 品牌;7. 型号 |
| 3401.2000 | -其他形状的肥皂 | 1. 品名;2. 成分含量;3. 外观;4. 包装;5. 品牌;6. 型号 |
| 3401.3000 | -洁肤用的有机表面活性产品及制剂,液状或膏状并制成零售包装的,不论是否含有肥皂 | 1. 品名;2. 成分含量;3. 外观;4. 包装;5. 品牌;6. 型号 |
| 34.02 | 有机表面活性剂(肥皂除外)表面活性剂制品、洗涤剂(包括助洗剂)及清洁剂,不论是否含有肥皂,但品目34.01的产品除外: | |
| 3402.1 | -有机表面活性剂,不论是否零售包装: | 1. 品名;2. 种类(阳离子、阴离子、非离子、两性等);3. 成分;4. 品牌;5. 型号 |
| 3402.2 | -零售包装的制品: | 1. 品名;2. 用途;3. 是否零售包装;4. 成分;5. 品牌;6. 型号 |
| 3402.9000 | -其他 | 1. 品名;2. 用途;3. 是否零售包装;4. 成分 |
| 34.03 | 润滑剂(包括以润滑剂为基本成分的切削油制剂、螺栓或螺母松开剂、防锈或防腐蚀制剂及脱模剂)及用于纺织材料、皮革、毛皮或其他材料油脂处理的制剂,但不包括以石油或从沥青矿物提取的油类为基本成分(按重量计不低于70%)的制剂: | 1. 品名;2. 用途;3. 成分;4. 从石油或沥青提取矿物油类的百分比含量;5. 包装规格;6. 品牌;7. 型号 |
| 34.04 | 人造蜡及调制蜡: | 1. 品名;2. 用途;3. 外观;4. 成分;5. 品牌;6. 型号 |
| 34.05 | 鞋靴、家具、地板、车身、玻璃或金属用的光洁剂、擦洗膏、去污粉及类似制品(包括用这类制剂浸渍、涂面或包覆的纸、絮胎、毡呢、无纺织物泡沫塑料或海绵橡胶),但不包括品目34.04的蜡: | 1. 品名;2. 用途;3. 成分;4. 品牌;5. 型号 |
| 34.06 | 各种蜡烛及类似品: | 1. 品名;2. 成分;3. 品牌;4. 型号 |
| 34.07 | 塑型用膏,包括供儿童娱乐用的在内;通称为“牙科用蜡”或“牙科造形膏”的制品,成套、零售包装或制成片状、马蹄形、条状及类似形状的;以熟石膏(煅烧石膏或硫酸钙)为基本成分的牙科用其他制品: | 1. 品名;2. 用途;3. 外观;4. 包装;5. 成分含量;6. 品牌;7. 型号 |

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## 第三十五章　蛋白类物质;改性淀粉;胶;酶

【注解】

1、本章“成分含量”是指:“成分”指商品所构成的部分或要素,一般指所含物质的种类;“含量”一般指所含物质的数量。

2、对于本章“成分含量”在有些情况下,部分商品的成分、含量只要能满足海关管理即可。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 35.01 | 酪蛋白、酪蛋白酸盐及其他酪蛋白衍生物;酪蛋白胶: | 1. 品名;2. 包装;3. 品牌;4. 型号;5. 用途 |
| 35.02 | 白蛋白(包括按重量计干质成分的乳清蛋白含量超过80%的两种或两种以上的乳清蛋白浓缩物)、白蛋白盐及其他白蛋白衍生物: | 1. 品名;2. 用途;3. 外观;4. 成分含量 |
| 35.03 | 明胶(包括长方形、正方形明胶薄片,不论是否表面加工或着色)及其衍生物;鱼鳔胶;其他动物胶,但不包括品目35.01的酪蛋白胶: | 1. 品名;2. 用途;3. 外观;4. 包装 |
| 35.04 | 蛋白胨及其衍生物;其他品目未列名的蛋白质及其衍生物;皮粉,不论是否加入铬矾: | 1. 品名;2. 用途;3. 来源;4. 包装;5. 蛋白质含量 |
| 35.05 | 糊精及其他改性淀粉(例如,预凝化淀粉或酯化淀粉);以淀粉、糊精或其他改性淀粉为基本成分的胶: | 1. 品名;2. 用途;3. 还原糖含量;4. 包装;5. 品牌;6. 型号 |
| 35.06 | 其他品目未列名的调制胶及其他调制黏合剂;适于做胶或粘合剂用的产品,零售包装每件净重不超过1千克: | |
| 3506.1000 | -适于做胶或粘合剂用的产品,零售包装每件净重不超过1千克 | 1. 品名;2. 用途;3. 包装;4. 成分含量;5. 品牌;6. 型号 |
| 3506.9110 | ---以聚酰胺为基本成分的 | 1. 品名;2. 用途;3. 包装;4. 成分含量;5. 品牌;6. 型号 |
| 3506.9120 | ---以环氧树脂为基本成分的 | 1. 品名;2. 用途;3. 包装;4. 成分含量;5. 品牌;6. 型号 |
| 3506.9190 | ---其他 | 1. 品名;2. 光学透明膜黏合剂和光固化液体黏合剂需注明英文品名;3. 用途(如显示屏或触摸屏制造用等);4. 包装;5. 遮光包装需注明;6. 成分含量;7. 光学透明膜黏合剂呵光固化液体黏合剂需注明透光率;8. 光学透明膜黏合剂需注明断差吸收能力 |
| 3506.9900 | --其他 | 1. 品名;2. 用途;3. 包装;4. 成分含量;5. 品牌;6. 型号 |
| 35.07 | 酶;其他品目未列名的酶制品: | 1. 品名;2. 用途;3. 种类 |

## 第三十六章　炸药;烟火制品;火柴;引火合金;易燃材料制品

【注解】

1、本章“成分”指商品所构成的部分或要素,一般指所含物质的种类。

2、对于本章“成分”在有些情况下,部分商品的成分只要能满足海关管理即可。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 36.01 | 发射药: | 1. 品名;2. 成分 |
| 36.02 | 配制炸药,但发射药除外: | 1. 品名;2. 成分 |
| 36.03 | 安全导火索;导爆索;火帽或雷管;引爆器;电雷管: | 1. 品名 |
| 36.04 | 烟花、爆竹、信号弹、降雨火箭浓雾信号弹及其他烟火制品: | 1. 品名 |
| 36.05 | 火柴,但品目36.04的烟火制品除外: | 1. 品名 |
| 36.06 | 各种形状的铈铁及其他引火合金;本章注释二所述的易燃材料制品: | |
| 3606.1000 | -直接灌注香烟打火机及类似打火器用的液体燃料或液化气体燃料,其包装容器的容积不超过300立方厘米 | 1. 品名;2. 用途;3. 包装容器的容积 |
| 3606.901 | ---铈铁及其他引火合金: | 1. 品名;2. 用途;3. 外观;4. 稀土元素的重量百分比,以[A]表示 |
| 3606.9090 | ---其他 | 1. 品名;2. 用途;3. 外观 |

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## 第三十七章　照相及电影用品

【注解】

1、本章所称“规格尺寸”一般指长和宽。

2、本章“成分含量”是指：“成分”指商品所构成的部分或要素，一般指所含物质的种类；“含量”一般指所含物质的数量。

3、本章商品申报的品名中应包括是否曝光，是否冲洗的内容。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 37.01 | 未曝光的摄影感光硬片及平面软片，用纸、纸板及纺织物以外任何材料制成；未曝光的一次成像感光平片，不论是否分装： | 1. 品名；2. 用途；3. 材质；4. 是否成卷；5. 是否一次成像；6. 规格尺寸（长 x 宽 x 厚度）；7. 品牌；8. 型号；9. 进口总面积（平方米）；10. 包装规格（张/盒） |
| 37.02 | 成卷的未曝光摄影感光胶片，用纸、纸板及纺织物以外任何材料制成；未曝光的一次成像感光卷片： | 1. 品名；2. 用途；3. 材质；4. 是否成卷；5. 是否一次成像；6. 规格尺寸（长 x 宽 x 厚度）；7. 品牌；8. 型号；9. 进口总面积（平方米），包括涂布和白边面积之和；10. 包装规格（张/盒） |
| 37.03 | 未曝光的摄影感光纸、纸板及纺织物： | 1. 品名；2. 用途；3. 是否成卷；4. 规格尺寸；5. 品牌；6. 型号 |
| 37.04 | 已曝光未冲洗的摄影硬片、软片、纸、纸板及纺织物： | 1. 品名；2. 用途；3. 规格尺寸；4. 品牌 |
| 37.05 | 已曝光已冲洗的摄影硬片及软片，但电影胶片除外： | 1. 品名；2. 用途；3. 规格尺寸；4. 品牌 |
| 37.06 | 已曝光已冲洗的电影胶片，不论是否配有声道或仅有声道： | 1. 品名；2. 用途；3. 规格尺寸；4. 品牌 |
| 37.07 | 摄影用化学制剂（不包括上光漆、胶水、黏合剂及类似制剂）；摄影用未混合产品，定量包装或零售包装可立即使用的： | 1. 品名；2. 用途；3. 包装；4. 成分；5. 是否含银；6. 品牌；7. 型号 |

## 第三十八章　杂项化学产品

【注解】

名词解释：

1、“成分”指商品所构成的部分或要素，一般指所含物质的种类；本章“含量”一般指所含物质的数量。

2、所注明的“包装”内容要足以判断是否为零售包装。

3、对于本章“成分含量”在有些情况下，部分商品的成分、含量只要能满足海关管理即可。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 38.01 | 人造石墨；胶态或半胶态石墨；以石墨或其他碳为基本成分的糊状、块状、板状制品或半制品： | 1. 品名；2. 用途；3. 状态；4. 加工工艺；5. 成分含量；6. 品牌；7. 型号；8. 规格 |
| 38.02 | 活性碳；活性天然矿产品；动物炭黑，包括废动物炭黑： | |
| 3802.1010 | ---木质的 | 1. 品名；2. 用途；3. 来源；4. 包装规格；5. 干品填充密度 |
| 3802.1090 | ---其他 | 1. 品名；2. 用途；3. 来源；4. 包装规格 |
| 3802.9000 | -其他 | 1. 品名；2. 用途；3. 来源；4. 包装规格 |
| 38.03 | 妥尔油，不论是否精炼： | 1. 品名；2. 用途 |
| 38.04 | 木浆残余碱液，不论是否浓缩、脱糖或经化学处理，包括木素磺酸盐，但不包括品目 38.03 的妥尔油： | 1. 品名 |
| 38.05 | 脂松节油、木松节油和硫酸盐松节油及其他萜烯油，用蒸馏或其他方法从针叶木制得；粗制二聚戊烯；亚硫酸盐松节油及其他粗制对异丙基苯甲烷；以 α 萜品醇为基本成分的松油 | 1. 品名；2. 用途；3. 成分；4. 二聚戊烯、萜烯烃、萜品醇及水合萜品请注明含量 |
| 38.06 | 松香和树脂酸及其衍生物；松香精及松香油；再熔胶： | 1. 品名；2. 来源 |
| 38.07 | 木焦油；精制木焦油；木杂酚油；粗木精；植物沥青；以松香、树脂酸或植物沥青为基本成分的啤酒桶沥青及类似制品： | 1. 品名；2. 用途 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 38.08 | 杀虫剂、杀鼠剂、杀菌剂、除草剂、抗萌剂、植物生长调节剂、消毒剂及类似产品,零售形状、零售包装或制成制剂及成品(例如,经硫磺处理的带子、杀虫灯芯、蜡烛及捕蝇纸): | 1. 品名;2. 用途;3. 成分含量;4. 包装;5. 品牌;6. 型号 |
| 38.09 | 纺织、造纸、制革及类似工业用的其他品目未列名的整理剂、染料加速着色或固色助剂及其他产品和制剂(例如,修整剂及媒染剂): | 1. 品名;2. 用途;3. 成分;4. 品牌;5. 型号 |
| 38.10 | 金属表面酸洗剂;焊接用的焊剂及其他辅助剂;金属及其他材料制成的焊粉或焊膏;做焊条芯子或焊条涂料用的制品: | 1. 品名;2. 用途;3. 成分;4. 品牌;5. 型号 |
| 38.11 | 抗震剂、抗氧剂、防胶剂、粘度改良剂、防腐蚀制剂及其他配制添加剂,用于矿物油(包括汽油)或与矿物油同样用途的其他液体: | 1. 品名;2. 包装;3. 用途;4. 成分;5. 品牌;6. 型号 |
| 38.12 | 配制的橡胶促进剂;其他品目未列名的橡胶或塑料用复合增塑剂;橡胶或塑料用抗氧制剂及其他复合稳定剂: | 1. 品名;2. 用途;3. 成分;4. 品牌;5. 型号 |
| 38.13 | 灭火器的装配药;已装药的灭火弹: | 1. 品名;2. 用途;3. 成分 |
| 38.14 | 其他品目未列名的有机复合溶剂及稀释剂;除漆剂: | 1. 品名;2. 用途;3. 成分;4. 品牌;5. 型号 |
| 38.15 | 其他品目未列名的反应引发剂、反应促进剂、催化剂: | 1. 品名;2. 用途(如促进某某聚合物的聚合等);3. 成分含量 |
| 38.16 | 耐火的水泥、灰泥、混凝土及类似耐火混合制品,但品目 38.01 的产品除外: | 1. 品名;2. 用途;3. 成分 |
| 38.17 | 混合烷基苯及混合烷基萘,但品目 27.07 及 29.02 的货品除外: | 1. 品名;2. 用途;3. 成分 |
| 38.18 | 经掺杂用于电子工业的化学元素,已切成圆片、薄片或类似形状;经掺杂用于电子工业的化合物: | |
| 3818.001 | ---直径 7.5 厘米及以上的单晶硅切片: | 1. 品名;2. 用途;3. 外观;4. 成分;5. 单晶硅切片请注明直径;6. 包装;7. 加工程度 |
| 3818.0090 | ---其他 | 1. 品名;2. 用途;3. 外观;4. 成分;5. 包装;6. 加工程度 |
| 38.19 | 闸用液压油及其他液压传动用液体,不含石油或从沥青矿物提取的油类,或者按重量计石油或从沥青矿物提取的油类含量低于 70%: | 1. 品名;2. 用途;3. 成分;4. 从石油或沥青提取矿物油类的百分比含量;5. 品牌;6. 型号 |
| 38.20 | 防冻剂及解冻剂: | 1. 品名;2. 用途;3. 成分;4. 品牌;5. 型号 |
| 38.21 | 制成的供微生物(包括病毒及类似品)或植物、人体、动物细胞生长或维持用的培养基: | 1. 品名;2. 用途;3. 成分 |
| 38.22 | 附于衬背上的诊断或实验用试剂及不论是否附于衬背上的诊断或实验用配制试剂,但品目 30.02 及 30.06 的货品除外;检定参照物: | 1. 品名;2. 用途;3. 包装;4. 成分;5. 是否血源筛查用诊断试剂;6. 是否有衬背 |
| 38.23 | 工业用单羧脂肪酸;精炼所得的酸性油;工业用脂肪醇: | 1. 品名;2. 成分含量;3. 来源(动植物油脂等);4. 加工程度(是否经过皂化、水解);5. 品牌;6. 型号 |
| 38.24 | 铸模及铸芯用粘合剂;其他品目未列名的化学工业及其相关工业的化学产品及配制品(包括由天然产品混合组成的): | |
| 3824.1000 | -铸模及铸芯用粘合剂 | 1. 品名;2. 用途;3. 成分含量;4. 品牌;5. 型号 |
| 3824.3000 | -自身混合或与金属粘合剂混合的未烧结金属碳化物 | 1. 品名;2. 用途;3. 成分含量;4. 品牌;5. 型号 |
| 3824.4 | -水泥,灰泥及混凝土用添加剂: | 1. 品名;2. 用途;3. 成分含量;4. 品牌;5. 型号 |
| 3824.5000 | -非耐火的灰泥及混凝土 | 1. 品名;2. 用途;3. 成分含量;4. 品牌;5. 型号 |
| 3824.6000 | -子目号 2905.44 以外的山梨醇 | 1. 品名;2. 用途;3. 外观;4. 来源;5. 成分含量;6. 品牌;7. 型号 |
| 3824.7 | -含有甲烷、乙烷或丙烷的卤化衍生物的混合物: | 1. 品名;2. 用途;3. 成分含量;4. 品牌;5. 型号 |
| 3824.8 | -本章子目注释三所列货品: | 1. 品名;2. 用途;3. 成分含量;4. 品牌;5. 型号 |
| 3824.9100 | --主要由(5-乙基-2-甲基-2 氧代-1,3,2-二氧磷杂环己-5-基)甲基膦酸二甲酯和双[(5-乙基-2-甲基-2 氧代-1,3,2-二氧磷杂环己-5-基)甲基]甲基膦酸酯(阻燃剂 FRC-1)组成的混合物及制品 | 1. 品名;2. 用途;3. 成分含量;4. 包装规格;5. 品牌;6. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 3824.9910 | ---杂醇油 | 1. 品名;2. 用途;3. 成分含量;4. 包装规格;5. 品牌;6. 型号 |
| 3824.9920 | ---除墨剂、蜡纸改正液及类似品 | 1. 品名;2. 用途;3. 成分含量;4. 包装规格;5. 品牌;6. 型号 |
| 3824.9930 | ---增炭剂 | 1. 品名;2. 用途;3. 成分含量;4. 包装规格;5. 品牌;6. 型号 |
| 3824.9991 | ----按重量计含滑石 50%以上的混合物 | 1. 品名;2. 用途;3. 成分含量;4. 包装规格;5. 品牌;6. 型号 |
| 3824.9992 | ----按重量计含氧化镁 70%以上的混合物 | 1. 品名;2. 用途;3. 成分含量;4. 包装规格;5. 品牌;6. 型号 |
| 3824.9993 | ----表层包覆钴化合物的氢氧化镍(掺杂碳) | 1. 品名;2. 用途;3. 成分含量;4. 包装规格;5. 品牌;6. 型号 |
| 3824.9999 | ----其他 | 1. 品名;2. 用途;3. 成分含量;4. 包装规格;5. 品牌;6. 型号;7. 稀土元素的重量百分比,以[A]表示 |
| 38.25 | 其他品目未列名的化学工业及其相关工业的副产品;城市垃圾;下水道淤泥;本章注释六所规定的其他废物: | 1. 品名;2. 用途;3. 来源 |
| 38.26 | 生物柴油及其混合物,不含或含有按重量计低于70%的石油或从沥青矿物提取的油类: | 1. 品名;2. 用途;3. 成分含量;4. 从石油或沥青提取矿物油类的百分比含量 |

# 第七类 塑料及其制品;橡胶及其制品

## 第三十九章 塑料及其制品

【注解】

名词解释:

1、本章“成分含量”是指:“成分”指商品所构成的部分或要素,一般指所含物质的种类。“含量”一般指所含物质的数量。

2、第三十九章的多数产品需要注明成分、含量、单体种类、单体比例,这是明确归类的需要。在实际申报中只要申报的内容能明确归类即可。如“聚乙烯”就可以不用申报单体含量,而“乙烯-丙烯聚合物”就必须申报乙烯单体和丙烯单体的含量。

3、本章商品需要申报的品名包括标准命名法名称或工商业通用俗称。

4、有英文缩写的商品必须申报,如聚乙烯的缩写为 PE。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 39.01 | 初级形状的乙烯聚合物: | |
| 3901.1000 | -聚乙烯,比重小于 0.94 | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 是否为线性;6. 比重;7. 级别;8. 品牌;9. 型号;10. 签约日期;11. 用途 |
| 3901.2000 | -聚乙烯,比重在 0.94 及以上 | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 比重;6. 级别;7. 品牌;8. 型号;9. 签约日期;10. 用途 |
| 3901.3000 | -乙烯-乙酸乙烯酯共聚物 | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 级别;6. 品牌;7. 牌号或型号;8. 签约日期;9. 生产厂商;10. 用途 |
| 3901.4 | -乙烯-α-烯烃共聚物,比重小于 0.94: | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 比重;6. 级别;7. 品牌;8. 型号;9. 签约日期;10. 用途 |
| 3901.9 | -其他: | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 级别;6. 品牌;7. 型号;8. 签约日期;9. 用途 |
| 39.02 | 初级形状的丙烯或其他烯烃聚合物: | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 级别;6. 品牌;7. 型号;8. 签约日期;9. 用途 |
| 39.03 | 初级形状的苯乙烯聚合物: | |
| 3903.1 | -聚苯乙烯: | 1. 品名;2. 外观;3. 是否可发性,是否改性;4. 成分含量;5. 单体单元的种类和比例;6. 级别;7. 品牌;8. 型号;9. 签约日期;10. 用途 |
| 3903.2000 | -苯乙烯-丙烯腈(SAN)共聚物 | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 品牌;6. 型号;7. 签约日期;8. 用途 |
| 3903.3 | -丙烯腈-丁二烯-苯乙烯(ABS)共聚物: | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 是否改性;6. 级别;7. 品牌;8. 型号;9. 签约日期;10. 用途 |
| 3903.9000 | -其他 | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 品牌;6. 型号;7. 签约日期;8. 用途 |
| 39.04 | 初级形状的氯乙烯或其他卤化烯烃聚合物: | |
| 3904.1 | -聚氯乙烯,未掺其他物质: | 1. 品名;2. 外观;3. 是否掺杂其他物质;4. 成分含量;5. 单体单元的种类和比例;6. 品牌;7. 型号;8. 签约日期;9. 用途 |
| 3904.2 | -其他聚氯乙烯: | 1. 品名;2. 外观;3. 是否塑化;4. 成分含量;5. 单体单元的种类和比例;6. 品牌;7. 型号;8. 签约日期;9. 用途 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 3904.3000 | -氯乙烯-乙酸乙烯酯共聚物 | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 品牌;6. 型号;7. 签约日期;8. 用途 |
| 3904.4000 | -其他氯乙烯共聚物 | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 品牌;6. 型号;7. 签约日期;8. 用途 |
| 3904.5000 | -偏二氯乙烯聚合物 | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 品牌;6. 型号;7. 签约日期;8. 用途 |
| 3904.6 | -氟聚合物: | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 品牌;6. 型号;7. 签约日期;8. 用途 |
| 3904.9000 | -其他 | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 品牌;6. 型号;7. 签约日期;8. 用途 |
| 39.05 | 初级形状的乙酸乙烯酯或其他乙烯酯聚合物;初级形状的其他乙烯基聚合物: | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 品牌;6. 型号;7. 签约日期;8. 用途 |
| 39.06 | 初级形状的丙烯酸聚合物: | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 品牌;6. 型号;7. 签约日期;8. 用途 |
| 39.07 | 初级形状的聚缩醛、其他聚醚及环氧树脂;初级形状的聚碳酸酯、醇酸树脂、聚烯丙基酯及其他聚酯: | |
| 3907.1 | -聚缩醛: | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 品牌;6. 型号;7. 签约日期;8. 用途 |
| 3907.2 | -其他聚醚: | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 品牌;6. 型号;7. 签约日期 |
| 3907.3000 | -环氧树脂 | 1. 品名;2. 外观;3. 成分含量及溴含量;4. 品牌;5. 型号;6. 签约日期 |
| 3907.4000 | -聚碳酸酯 | 1. 品名;2. 外观;3. 成分含量;4. 品牌;5. 型号;6. 签约日期 |
| 3907.5 | -醇酸树脂 | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 品牌;6. 型号;7. 用途 |
| 3907.6 | -聚对苯二甲酸乙二酯: | 1. 品名;2. 外观;3. 是否切片;4. 成分含量;5. 单体单元的种类和比例;6. 黏度;7. 级别;8. 品牌;9. 型号;10. 签约日期 |
| 3907.7000 | -聚乳酸 | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 品牌;6. 型号;7. 签约日期;8. 用途 |
| 3907.9100 | -不饱和 | 1. 品名;2. 外观;3. 是否饱和;4. 成分含量;5. 单体单元的种类和比例;6. 品牌;7. 型号;8. 签约日期 |
| 3907.9910 | ---聚对苯二甲酸丁二酯 | 1. 品名;2. 外观;3. 是否饱和;4. 成分含量;5. 单体单元的种类和比例;6. 品牌;7. 型号;8. 签约日期 |
| 3907.999 | ---其他: | 1. 品名;2. 外观;3. 是否饱和;4. 成分含量;5. 单体单元的种类和比例;6. 若为热塑性液晶需注明;7. 品牌;8. 型号;9. 签约日期 |
| 39.08 | 初级形状的聚酰胺: | 1. 品名;2. 外观;3. 是否切片;4. 成分含量;5. 单体单元的种类和比例;6. 级别;7. 品牌;8. 型号;9. 签约日期;10. 用途 |
| 39.09 | 初级形状的氨基树脂、酚醛树脂及聚氨酯类: | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 品牌;6. 型号;7. 签约日期;8. 用途 |
| 39.10 | 初级形状的聚硅氧烷: | 1. 品名;2. 用途;3. 外观;4. 是否溶于水;5. 成分含量;6. 品牌;7. 型号;8. 签约日期 |
| 39.11 | 初级形状的石油树脂、苯并呋喃—茚树脂、多萜树脂、多硫化物、聚砜及本章注释三所规定的其他品目未列名产品: | |
| 3911.1000 | -石油树脂、苯并呋喃树脂、茚树脂、苯并呋喃-茚树脂及多萜树脂 | 1. 品名;2. 外观;3. 成分含量;4. 品牌;5. 型号;6. 签约日期;7. 用途 |
| 3911.9000 | -其他 | 1. 品名;2. 外观;3. 成分含量;4. 单体单元的种类和比例;5. 品牌;6. 型号;7. 签约日期;8. 用途 |
| 39.12 | 初级形状的其他品目未列名的纤维素及其化学衍生物: | |
| 3912.1 | -乙酸纤维素: | 1. 品名;2. 外观;3. 是否塑化;4. 成分含量;5. 品牌;6. 型号;7. 签约日期;8. 用途 |
| 3912.2000 | -硝酸纤维素(包括胶棉) | 1. 品名;2. 外观;3. 成分含量;4. 品牌;5. 型号;6. 签约日期;7. 用途 |
| 3912.3 | -纤维素醚: | 1. 品名;2. 外观;3. 成分含量;4. 品牌;5. 型号;6. 签约日期;7. 用途 |
| 3912.9000 | -其他 | 1. 品名;2. 外观;3. 成分含量;4. 品牌;5. 型号;6. 签约日期;7. 用途 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 39.13 | 初级形状的其他品目未列名的天然聚合物(例如,藻酸)及改性天然聚合物(例如,硬化蛋白、天然橡胶的化学衍生物): | 1. 品名;2. 外观;3. 来源;4. 成分含量;5. 品牌;6. 型号;7. 签约日期;8. 用途 |
| 39.14 | 初级形状的离子交换剂,以品目 39.01 至 39.13 的聚合物为基本成分的: | 1. 品名;2. 用途;3. 外观;4. 成分;5. 品牌;6. 型号;7. 签约日期;8. 级别;9. 阴离子还是阳离子还是两性 |
| 39.15 | 塑料的废碎料及下脚料: | |
| 3915.1000 | -乙烯聚合物的 | 1. 品名;2. 外观(颜色、尺寸);3. 来源;4. 成分;5. 是否已经破坏性处理;6. 如为铝塑复合膜请注明;7. 如为成卷,需注明是否带轴心 |
| 3915.2000 | -苯乙烯聚合物的 | 1. 品名;2. 外观(颜色、尺寸);3. 来源;4. 成分;5. 是否已经破坏性处理;6. 如为成卷,需注明是否带轴心 |
| 3915.3000 | -氯乙烯聚合物的 | 1. 品名;2. 外观(颜色、尺寸);3. 来源;4. 成分;5. 是否已经破坏性处理;6. 如为成卷,需注明是否带轴心 |
| 3915.9010 | ---聚对苯二甲酸乙二酯的 | 1. 品名;2. 外观(颜色、尺寸);3. 来源;4. 成分;5. 是否已经破坏性处理;6. 如为 PET 瓶(砖)需注明;7. 如为成卷,需注明是否带轴心 |
| 3915.9090 | ---其他 | 1. 品名;2. 外观(颜色、尺寸);3. 来源;4. 成分;5. 是否已经破坏性处理;6. 如为废光盘破碎料请注明;7. 如为成卷,需注明是否带轴心 |
| 39.16 | 塑料制的单丝(截面直径超过 1 毫米)、条、杆、型材及异型材,不论是否经表面加工,但未经其他加工: | 1. 品名;2. 外观;3. 成分;4. 单丝请注明截面直径;5. 品牌;6. 型号;7. 用途 |
| 39.17 | 塑料制的管子及其附件(例如,接头、肘管、法兰): | |
| 3917.1000 | -硬化蛋白或纤维素材料制的人造肠衣(香肠用肠衣) | 1. 品名;2. 成分;3. 用途;4. 品牌;5. 型号 |
| 3917.2 | -硬管: | 1. 品名;2. 成分;3. 品牌;4. 型号;5. 用途 |
| 3917.3 | -其他管: | 1. 品名;2. 成分;3. 是否装有附件;4. 最小爆破压力;5. 是否经加强或与其他材料合制;6. 品牌;7. 型号;8. 用途 |
| 3917.4 | -管子附件 | 1. 品名;2. 材质 |
| 39.18 | 块状或成卷的塑料铺地制品,不论是否胶粘;本章注释九所规定的塑料糊墙品: | 1. 品名;2. 成分;3. 品牌;4. 型号;5. 用途 |
| 39.19 | 自粘的塑料板、片、膜、箔、带、扁条及其他扁平形状材料,不论是否成卷: | |
| 3919.1 | -成卷,宽度不超过 20 厘米: | 1. 品名;2. 用途;3. 外观(板、片、膜、箔、带、扁条);4. 是否成卷;5. 是否自粘;6. 成分含量;7. 规格尺寸;8. 品牌;9. 型号 |
| 3919.9010 | ---胶囊型反光膜 | 1. 品名;2. 用途;3. 外观(板、片、膜、箔、带、扁条);4. 是否成卷;5. 是否自粘;6. 成分含量;7. 规格尺寸;8. 品牌;9. 型号 |
| 3919.9090 | ---其他 | 1. 品名;2. 用途(如半导体晶圆制造用等);3. 外观(板、片、膜、箔、带、扁条);4. 是否成卷;5. 是否自粘;6. 成分含量;7. 规格尺寸;8. 若为半导体晶圆制造用需注明形状(如圆形等);9. 品牌;10. 型号 |
| 39.20 | 其他非泡沫塑料的板、片、膜、箔及扁条,未用其他材料强化、层压、支撑或用类似方法合制: | |
| 3920.1 | -乙烯聚合物制: | 1. 品名;2. 用途;3. 外观;4. 是否与其他材料合制;5. 成分;6. 规格尺寸;7. 是否非泡沫;8. 品牌;9. 型号 |
| 3920.2 | -丙烯聚合物制: | 1. 品名;2. 用途;3. 外观;4. 是否与其他材料合制;5. 成分;6. 规格尺寸;7. 是否非泡沫;8. 品牌;9. 型号 |
| 3920.3000 | -苯乙烯聚合物制 | 1. 品名;2. 用途;3. 外观;4. 是否与其他材料合制;5. 成分;6. 规格尺寸;7. 是否非泡沫;8. 品牌;9. 型号 |
| 3920.4 | -氯乙烯聚合物制: | 1. 品名;2. 用途;3. 外观;4. 是否与其他材料合制;5. 成分;6. 规格尺寸;7. PVC 制品请注明增塑剂含量;8. 是否非泡沫;9. 品牌;10. 型号 |
| 3920.5 | -丙烯酸聚合物制: | 1. 品名;2. 用途;3. 外观;4. 是否与其他材料合制;5. 成分;6. 规格尺寸;7. 是否非泡沫;8. 品牌;9. 型号 |
| 3920.6 | -聚碳酸酯、醇酸树脂、聚烯丙酯或其他聚酯制: | 1. 品名;2. 用途;3. 外观;4. 是否与其他材料合制;5. 成分;6. 规格尺寸;7. 是否非泡沫;8. 品牌;9. 型号 |
| 3920.7 | -纤维素及其化学衍生物制: | 1. 品名;2. 用途;3. 外观;4. 是否与其他材料合制;5. 成分;6. 规格尺寸;7. 是否非泡沫;8. 品牌;9. 型号 |
| 3920.9 | -其他塑料制: | 1. 品名;2. 用途;3. 外观;4. 是否与其他材料合制;5. 成分;6. 规格尺寸;7. 是否非泡沫;8. 品牌;9. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 39.21 | 其他塑料板、片、膜、箔、扁条： | 1. 品名;2. 成分;3. 外观;4. 是否与其他材料合制;5. 泡沫塑料请注明;6. 用途;7. 规格尺寸;8. 品牌;9. 型号 |
| 39.22 | 塑料浴缸、淋浴盘、洗涤槽、盥洗盆、坐浴盆、便盆、马桶座圈及盖、抽水箱及类似卫生洁具： | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |
| 39.23 | 供运输或包装货物用的塑料制品;塑料制的塞子、盖子及类似品： | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |
| 3923.1000 | -盒、箱(包括板条箱)及类似品 | 1. 品名;2. 用途(如半导体晶圆、掩膜或光罩用等);3. 材质;4. 半导体晶圆、掩膜或光罩用需报是否具有特定形状或装置;5. 半导体晶圆、掩膜或光罩用需注明是否有 ROHS 认证;6. 品牌;7. 型号 |
| 3923.2 | -袋及包(包括锥形的)： | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |
| 3923.3000 | -坛、瓶及类似品 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |
| 3923.4000 | -卷轴、纡子、筒管及类似品 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |
| 3923.5000 | -塞子、盖子及类似品 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |
| 3923.9000 | -其他 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |
| 39.24 | 塑料制的餐具、厨房用具、其他家庭用具及卫生或盥洗用具： | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |
| 39.25 | 其他品目未列名的建筑用塑料制品： | 1. 品名;2. 用途;3. 塑料制囤、柜、罐、桶及类似容器请注明容积;4. 材质;5. 品牌 |
| 39.26 | 其他塑料制品及品目 39.01 至 39.14 所列其他材料的制品： | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |

## 第四十章 橡胶及其制品

【注解】

1、本章“成分含量”是指:“成分”指商品所构成的部分或要素,一般指所含物质的种类;“含量”一般指所含物质的数量。

2、本章的一些产品需要注明成分、含量、单体种类、单体比例,这是明确归类的需要。在实际申报中只要申报的内容能明确归类即可。

3、本章商品需要申报的品名包括标准命名法名称或工商业通用俗称。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 40.01 | 天然橡胶、巴拉塔胶、古塔波胶、银胶菊胶、糖胶树胶及类似的天然树胶,初级形状或板、片、带： | |
| 4001.1000 | -天然胶乳,不论是否预硫化 | 1. 品名;2. 外观;3. 型号;4. 包装;5. 签约日期;6. 干胶含量 |
| 4001.2100 | --烟胶片 | 1. 品名;2. 外观;3. 型号;4. 包装;5. 签约日期 |
| 4001.2200 | --技术分类天然橡胶(TSNR) | 1. 品名;2. 外观;3. 型号;4. 包装;5. 签约日期 |
| 4001.2900 | --其他 | 1. 品名;2. 外观;3. 型号;4. 包装;5. 签约日期 |
| 4001.3000 | 巴拉塔胶、古塔波胶、银胶菊胶、糖胶树胶及类似的天然树胶 | 1. 品名;2. 外观;3. 型号;4. 包装;5. 签约日期 |
| 40.02 | 合成橡胶及从油类提取的油膏,初级形状或板、片、带;品目 40.01 所列产品与本品目所列产品的混合物,初级形状或板、片、带： | |
| 4002.11 | --胶乳： | 1. 品名;2. 用途;3. 外观;4. 成分含量;5. 签约日期;6. 品牌;7. 型号 |
| 4002.19 | --其他： | 1. 品名;2. 用途;3. 外观;4. 丁苯橡胶请注明是否充油、热塑;5. 成分含量;6. 签约日期;7. 品牌;8. 型号 |
| 4002.2 | -丁二烯橡胶(BR)： | 1. 品名;2. 用途;3. 外观;4. 成分含量;5. 签约日期;6. 品牌;7. 型号 |
| 4002.3 | -异丁烯-异戊二烯(丁基)橡胶(IIR);卤代丁基橡胶(CIIR 或 BIIR)： | 1. 品名;2. 用途;3. 外观;4. 成分含量;5. 签约日期;6. 品牌;7. 型号 |
| 4002.4 | -氯丁二烯(氯丁)橡胶(CR)： | 1. 品名;2. 用途;3. 外观;4. 成分含量;5. 签约日期;6. 品牌;7. 型号 |
| 4002.5 | -丁腈橡胶(NBR)： | 1. 品名;2. 用途;3. 外观;4. 成分含量;5. 签约日期;6. 品牌;7. 型号 |
| 4002.6 | -异戊二烯橡胶(IR)： | 1. 品名;2. 用途;3. 外观;4. 成分含量;5. 签约日期;6. 品牌;7. 型号 |
| 4002.7 | -乙丙非共轭二烯橡胶(EPDM)： | 1. 品名;2. 用途;3. 外观;4. 成分含量;5. 签约日期;6. 品牌;7. 型号 |
| 4002.8000 | -品目 40.01 所列产品与本品目所列产品的混合物 | 1. 品名;2. 用途;3. 外观;4. 成分含量;5. 签约日期;6. 品牌;7. 型号 |
| 4002.9 | -其他： | 1. 品名;2. 用途;3. 外观;4. 成分含量;5. 签约日期;6. 品牌;7. 型号 |
| 40.03 | 再生橡胶,初级形状或板、片带： | 1. 品名;2. 外观;3. 来源 |
| 40.04 | 橡胶(硬质橡胶的除外)的废碎料、下脚料及其粉、粒： | 1. 品名;2. 外观;3. 来源;4. 水分;5. 杂质;6. 干胶含量 |
| 40.05 | 未硫化的复合橡胶,初级形状或板、片、带： | 1. 品名;2. 外观;3. 成分;4. 签约日期;5. 品牌;6. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 40.06 | 其他形状(例如,杆、管或型材及异型材)的未硫化橡胶及未硫化橡胶制品(例如,盘、环): | 1. 品名;2. 用途;3. 外观;4. 材质;5. 品牌;6. 型号 |
| 40.07 | 硫化橡胶线及绳: | 1. 品名;2. 外观;3. 截面尺寸;4. 材质;5. 品牌;6. 型号 |
| 40.08 | 硫化橡胶(硬质橡胶除外)制的板、片、带、杆或型材及异型材: | 1. 品名;2. 外观;3. 是否海绵橡胶;4. 规格尺寸;5. 材质;6. 品牌;7. 型号 |
| 40.09 | 硫化橡胶(硬质橡胶除外)制的管子,不论是否装有附件(例如,接头、肘管、法兰) | 1. 品名;2. 用途;3. 外观;4. 材质构成(是否加强或与其他材料合制);5. 是否装有附件;6. 品牌;7. 型号 |
| 40.10 | 硫化橡胶制的传动带或输送带及带料: | |
| 4010.1 | -输送带及带料: | 1. 品名;2. 用途;3. 外观;4. 材质结构(有加强材料的也要注明其材质);5. 规格尺寸;6. 品牌;7. 型号 |
| 4010.3100 | --梯形截面的环形传动带(三角带),V 形肋状的,外周长超过 60 厘米,但不超过 180 厘米 | 1. 品名;2. 用途;3. 外观;4. 材质;5. 规格尺寸(外周长);6. 截面形状;7. 品牌 |
| 4010.3200 | --梯形截面的环形传动带(三角带),外周长超过 60 厘米但不超过 180 厘米,V 形肋状的除外 | 1. 品名;2. 用途;3. 外观;4. 材质;5. 规格尺寸(外周长);6. 截面形状;7. 品牌 |
| 4010.3300 | --梯形截面的环形传动带(三角带),V 形肋状的,外周长超过 180 厘米,但不超过 240 厘米 | 1. 品名;2. 用途;3. 外观;4. 材质;5. 规格尺寸(外周长);6. 截面形状;7. 品牌 |
| 4010.3400 | --梯形截面的环形传动带(三角带),外周长超过 180 厘米但不超过 240 厘米,V 形肋状的除外 | 1. 品名;2. 用途;3. 外观;4. 材质;5. 规格尺寸(外周长);6. 截面形状;7. 品牌 |
| 4010.3500 | --环形同步带,外周长超过 60 厘米,但不超过 150 厘米 | 1. 品名;2. 用途;3. 外观;4. 材质;5. 规格尺寸(外周长);6. 品牌 |
| 4010.3600 | --环形同步带,外周长超过 150 厘米,但不超过 198 厘米 | 1. 品名;2. 用途;3. 外观;4. 材质;5. 规格尺寸(外周长);6. 品牌 |
| 4010.3900 | --其他 | 1. 品名;2. 用途;3. 外观;4. 材质;5. 规格尺寸(外周长);6. 截面形状;7. 品牌 |
| 40.11 | 新的充气橡胶轮胎: | |
| 4011.1000 | -机动小客车(包括旅行小客车及赛车)用 | 1. 品名;2. 用途;3. 型号;4. 辋圈尺寸;5. 胎面花纹;6. 断面宽度;7. 品牌 |
| 4011.2000 | -客运机动车辆或货运机动车辆用 | 1. 品名;2. 用途;3. 型号;4. 辋圈尺寸;5. 胎面花纹;6. 断面宽度;7. 品牌 |
| 4011.3000 | -航空器用 | 1. 品名;2. 用途;3. 型号;4. 辋圈尺寸;5. 胎面花纹;6. 断面宽度;7. 品牌 |
| 4011.4000 | -摩托车用 | 1. 品名;2. 用途;3. 型号;4. 辋圈尺寸;5. 胎面花纹;6. 断面宽度;7. 品牌 |
| 4011.5000 | -自行车用 | 1. 品名;2. 用途;3. 型号;4. 辋圈尺寸;5. 胎面花纹;6. 断面宽度;7. 品牌 |
| 4011.7 | -农业或林业车辆及机器用: | 1. 品名;2. 用途;3. 型号;4. 辋圈尺寸;5. 胎面花纹(人字形胎面或类似胎面等);6. 断面宽度;7. 品牌 |
| 4011.8 | -建筑业、采矿业或工业搬运车辆及机器用: | 1. 品名;2. 用途;3. 型号;4. 辋圈尺寸;5. 胎面花纹(人字形胎面或类似胎面等);6. 断面宽度;7. 品牌 |
| 4011.9 | -其他: | 1. 品名;2. 用途;3. 型号;4. 辋圈尺寸;5. 胎面花纹(人字形胎面或类似胎面等);6. 断面宽度;7. 品牌 |
| 40.12 | 翻新的或旧的充气橡胶轮胎;实心或半实心橡胶轮胎、橡胶胎面及橡胶轮胎衬带: | 1. 品名;2. 用途;3. 是否实心;4. 充气轮胎请注明翻新或旧的;5. 品牌;6. 型号 |
| 40.13 | 橡胶内胎: | 1. 品名;2. 用途;3. 品牌 |
| 40.14 | 硫化橡胶(硬质橡胶除外)制的卫生及医疗用品(包括奶嘴),不论是否装有硬质橡胶制的附件: | 1. 品名;2. 用途;3. 品牌 |
| 40.15 | 硫化橡胶(硬质橡胶除外)制的衣着用品及附件(包括手套): | |
| 4015.1100 | --外科用 | 1. 品名;2. 用途;3. 品牌 |
| 4015.1900 | --其他 | 1. 品名;2. 用途;3. 品牌;4. 成分(含胶率);5. 规格型号(S、M、XL 等) |
| 4015.9 | -其他: | 1. 品名;2. 用途;3. 品牌 |
| 40.16 | 硫化橡胶(硬质橡胶除外)的其他制品: | 1. 品名;2. 用途;3. 材质(海绵橡胶、硫化橡胶等);4. 是否机器及仪器用;5. 品牌;6. 型号 |
| 40.17 | 各种形状的硬质橡胶(例如,纯硬质胶),包括废碎料;硬质橡胶制品: | 1. 品名;2. 外观;3. 成分 |

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

## 第四十一章　生皮（毛皮除外）及皮革

【注解】

油鞣皮革是通过用鱼油或动物油反复鞣制，然后加热烘干或晾干，用碱水洗去余油，最后清洁皮张的表面，并用浮石或其他磨料进行磨里加工制得。这样鞣制的皮革通常采用正面起绒除去粒层的绵羊或羔羊肉面剖层皮来做原料；漆皮，即涂有一层清漆或大漆，或在皮革表面覆盖一层塑料膜的皮革。这种皮革的表面光亮宛如镜面；层压漆皮，商业上称为特种漆革，这种皮革的表面覆盖了一层塑料片，其厚度超过0.15毫米，但不超过总厚度的一半，并且与漆皮一样有着镜面般的光洁表面；镀金属皮革，即表面涂有或覆盖金属（例如，银、金、青铜或铝）粉末或箔的皮革；本章所称“坯革”，包括在干燥前经复鞣、染色或加油（加脂）的皮；经鞣制或鞣制后进一步加工的皮张在贸易上称为“皮革”。鞣制后经干燥的皮革称为“坯革”。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 41.01 | 生牛皮（包括水牛皮）、生马皮（鲜的、盐腌的、干的、石灰浸渍的、浸酸的或以其他方法保藏，但未鞣制、未经羊皮纸化处理或进一步加工的），不论是否去毛或剖层： | 1. 品名；2. 制作或保存方法（鲜、干、盐渍、石灰浸渍、浸酸、未鞣制、退鞣处理）；3. 状态（整张/半张，是否去肉修边等等）；4. 平均每张重量；5. 种类（公牛、未育/已育母牛、奶牛、阉牛、小牛、死牛、马）；6. 产区（如澳大利亚维多利亚、新南威尔士等） |
| 41.02 | 绵羊或羔羊生皮（鲜的、盐渍的、干的、石灰浸渍的、浸酸的或经其他方法保藏，但未鞣制、未经羊皮纸化处理或进一步加工的），不论是否带毛或剖层，但本章注释一（三）所述不包括的生皮除外： | 1. 品名；2. 制作或保存方法（鲜、干、盐渍、石灰浸渍、浸酸、未鞣制、退鞣处理）；3. 种类（羔羊、绵羊）；4. 状态（带毛、不带毛）；5. 规格（毛长）；6. 请注明平方英尺数/张；7. 等级；8. 用途（毛革一体、制革） |
| 41.03 | 其他生皮（鲜的、盐渍的、干的、石灰浸渍的、浸酸的或以其他方法保藏，但未鞣制、未经羊皮纸化处理或进一步加工的），不论是否去毛或剖层，但本章注释一（二）或（三）所述不包括的生皮除外： | 1. 品名；2. 制作或保存方法（鲜、干、盐渍、石灰浸渍、浸酸、未鞣制、退鞣处理）；3. 种类（山羊、猪、爬行动物等）；4. 是否源于野生动物；5. 规格（长/宽或面积） |
| 41.04 | 经鞣制的不带毛牛皮（包括水牛皮）、马皮及其坯革，不论是否剖层，但未经进一步加工： | 1. 品名；；2. 制作或保存方法（干、鞣制无毛、表面是否涂覆、涂覆何种物质）；3. 状态（湿，如蓝湿，整张/半张/背皮/头颈等）；4. 种类（公牛、母牛、奶牛、阉牛、马）；5. 是否源于野生动物；6. 规格（厚度、平均尺寸及平均重量）；7. 品种（全粒面未剖层或粒面剖层）；8. 用途：；9. 级别（头层皮 TR1/2/3，二层皮 A/B/C/D 级） |
| 41.05 | 经鞣制的不带毛绵羊或羔羊皮及其坯革，不论是否剖层，但未经进一步加工： | 1. 品名；2. 制作或保存方法（干、鞣制无毛）；3. 种类（羔羊、绵羊）；4. 状态（湿，如蓝湿）；5. 是否源于野生动物；6. 规格（厚度、张幅） |
| 41.06 | 经鞣制的其他不带毛动物皮及其坯革，不论是否剖层，但未经进一步加工： | 1. 品名；2. 制作或保存方法（干、鞣制无毛）；3. 种类（如爬行动物、小山羊）；4. 状态（湿）；5. 是否源于野生动物；6. 规格（厚度、张幅） |
| 41.07 | 经鞣制或半硝处理后进一步加工的牛皮革（包括水牛皮革）及马皮革，包括羊皮纸化处理的皮革，不论是否剖层，但品目41.14的皮革除外： | |
| 4107.11 | --全粒面未剖层革： | 1. 品名；2. 制作或保存方法（表面是否涂覆、涂覆何种物质）；3. 种类（牛、马）；4. 状态（整张，无毛全粒面未剖层或无毛粒面剖层、二层牛皮）；5. 是否源于濒危野生牛或马；6. 规格（厚度、平均面积）；7. 颜色；8. 用途（鞋面、箱包、鞋底、家具、汽车座椅、皮带等） |
| 4107.12 | --粒面剖层革： | 1. 品名；2. 制作或保存方法（表面是否涂覆、涂覆何种物质）；3. 种类（牛、马）；4. 状态（整张，无毛全粒面未剖层或无毛粒面剖层、二层牛皮）；5. 是否源于濒危野生牛或马；6. 规格（厚度、平均面积）；7. 颜色；8. 用途（鞋面、箱包、鞋底、家具、汽车座椅、皮带等） |
| 4107.1910 | ---机器带用 | 1. 品名；2. 制作或保存方法（表面是否涂覆、涂覆何种物质）；3. 种类（牛、马）；4. 状态（整张，无毛全粒面未剖层或无毛粒面剖层、二层牛皮等）；5. 用途（机器带用）；6 是否源于濒危野生牛或马；7. 规格（厚度、平均面积）；8. 颜色 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 4107.199 | ---其他 | 1. 品名;2. 制作或保存方法(表面是否涂覆、涂覆何种物质);3. 种类(牛、马);4. 状态(整张,无毛全粒面未剖层或无毛粒面剖层、二层牛皮);5. 是否源于濒危野生牛或马;6. 规格(厚度、平均面积);7. 颜色;8. 用途(鞋面、箱包、鞋底、家具、汽车座椅、皮带等) |
| 4107.9100 | --全粒面未剖层革 | 1. 品名;2. 制作或保存方法(表面是否涂覆、涂覆何种物质);3. 种类(牛、马);4. 状态(半张,无毛全粒面未剖层或无毛粒面剖层、二层牛皮);5. 是否源于濒危野生牛或马;6. 规格(厚度、平均面积);7. 颜色;8. 用途(鞋面、箱包、鞋底、家具、汽车座椅、皮带等) |
| 4107.9200 | --粒面剖层革 | 1. 品名;2. 制作或保存方法(表面是否涂覆、涂覆何种物质);3. 种类(牛、马);4. 状态(半张,无毛全粒面未剖层或无毛粒面剖层、二层牛皮等);5. 是否源于濒危野生牛或马;6. 规格(厚度、平均面积);7. 颜色;8. 用途(鞋面、箱包、鞋底、家具、汽车座椅、皮带等) |
| 4107.9910 | ---机器带用 | 1. 品名;2. 制作或保存方法(表面是否涂覆、涂覆何种物质);3. 种类(牛、马);4. 状态(半张,无毛全粒面未剖层或无毛粒面剖层、二层牛皮等);5. 用途(机器带用);6. 是否源于濒危野生牛或马;7. 规格(厚度、平均面积);8. 颜色 |
| 4107.9990 | ---其他 | 1. 品名;2. 制作或保存方法(表面是否涂覆、涂覆何种物质);3. 种类(牛、马);4. 状态(半张,无毛全粒面未剖层或无毛粒面剖层、二层牛皮等);5. 是否源于濒危野生牛或马;6. 规格(厚度、平均面积);7. 颜色;8. 用途(鞋面、箱包、鞋底、家具、汽车座椅、皮带等) |
| 41.12 | 经鞣制或半硝处理后进一步加工的不带毛的绵羊或羔羊皮革,包括羊皮纸化处理的,不论是否剖层,但品目41.14的皮革除外: | 1. 品名;2. 种类;3. 状态(无毛全粒面或无毛羊皮纸化等);4. 规格(厚度及面积);5. 颜色 |
| 41.13 | 经鞣制或半硝处理后进一步加工的不带毛的其他动物皮革,包括羊皮纸化处理的,不论是否剖层,但品目41.14的皮革除外: | 1. 品名;2. 制作或保存方法;3. 状态(无毛全粒面等);4. 规格(长/宽或面积);5. 整张/背皮/腹皮等 |
| 41.14 | 油鞣皮革(包括结合鞣制的油鞣皮革);漆皮及层压漆皮;镀金属皮革: | 1. 品名;2. 制作或保存方法(漆皮、镀金属);3. 规格(厚度);4. 请注明平方英尺数/张 |
| 41.15 | 以皮革或皮革纤维为基本成分的再生皮革,成块、成张或成条,不论是否成卷;皮革或再生皮革的边角废料,不适宜做皮革制品用;皮革粉末: | |
| 4115.1000 | -以皮革或皮革纤维为基本成分的再生皮革,成块、成张或成条,不论是否成卷 | 1. 品名;2. 制作或保存方法(再生);3. 状态(块、张、条、卷、边角料、粉末);4. 规格(厚度) |
| 4115.2000 | -皮革或再生皮革的边角废料,不适宜作皮革制品用;皮革粉末 | 1. 品名;2. 状态(块、张、条、卷、边角料、粉末);3. 用途;4. 规格(厚度、面积);5. 是否经过筛选 |

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

【注解】

本章所称“运动包”,包括高尔夫球袋、体操袋、网球拍提袋、滑雪袋和钓鱼袋;本章所称“首饰盒”,不仅包括为存放首饰而专门设计的盒子,也包括其形状和配件专门适于盛装一件或多件首饰的各种规格的类似有盖容器,不论是否装有铰链或扣件。它们一般用纺织材料衬里。这些容器盛装首饰后可一同展示及出售,适于长期使用;本章所称“食品或饮料保温包”,包括在运输或临时保存期间保持食物及饮料温度用的可重复使用的保温包。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 42.01 | 各种材料制成的鞍具及挽具(包括缰绳、挽绳、护膝垫、口套、鞍褥、马褡裢、狗外套及类似品),适合各种动物用: | 1. 品名;2. 材质;3. 用途;4. 是否为濒危野生动物材料制 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 42.02 | 衣箱、提箱、小手袋、公文箱、公文包、书包、眼镜盒、望远镜盒、照相机套、乐器盒、枪套及类似容器;旅行包、食品或饮料保温包、化妆包、帆布包、手提包、购物袋、钱夹、钱包、地图盒、烟盒、烟袋、工具包、运动包、瓶盒、首饰盒、粉盒、刀叉餐具盒及类似容器,用皮革或再生皮革、塑料片、纺织材料、钢纸或纸板制成,或者全部或主要用上述材料或纸包覆制成: | |
| 4202.1110 | ---衣箱 | 1. 品名;2. 种类(衣箱、提箱、小手袋等);3. 表面材质(塑料、纺织物等);4. 品牌及款号 |
| 4202.1190 | ---其他 | 1. 品名;2. 表面材质(塑料、纺织物等);3. 品牌及款号 |
| 4202.12 | --以塑料或纺织材料作面: | 1. 品名;2. 种类(衣箱、提箱、小手袋等);3. 表面材质(塑料、纺织物等);4. 品牌及款号 |
| 4202.1900 | --其他 | 1. 品名;2. 种类(衣箱、提箱、小手袋等);3. 表面材质(塑料、纺织物等);4. 品牌及款号 |
| 4202.2100 | --以皮革、再生皮革作面的手提包 | 1. 品名;2. 种类(衣箱、提箱、小手袋等);3. 表面材质(塑料、纺织物等);4. 品牌及款号 |
| 4202.2200 | --以塑料片或纺织材料作面 | 1. 品名;2. 种类(衣箱、提箱、小手袋等);3. 表面材质(塑料、纺织物等);4. 品牌及款号 |
| 4202.2900 | --其他 | 1. 品名;2. 种类(衣箱、提箱、小手袋等);3. 表面材质(塑料、纺织物等);4. 品牌及款号 |
| 4202.3 | -通常置于口袋或手提包内的物品: | 1. 品名;2. 种类(钱夹、钱包、手机套等适放在口袋、手提袋内);3. 表面材质(塑料、纺织物等);4. 品牌及款号 |
| 4202.9 | -其他: | 1. 品名;2. 种类(衣箱、提箱、小手袋等);3. 表面材质(塑料、纺织物等);4. 品牌及款号 |
| 42.03 | 皮革或再生皮革制的衣服及衣着附件: | |
| 4203.1000 | -衣服 | 1. 品名;2. 材质(皮革或再生皮革);3. 衣服种类;4. 是否源于野生动物;5. 品牌及款号 |
| 4203.2 | -手套,包括连指或露指的: | 1. 品名;2. 用途(专供运动用、劳保用等);3. 材质(皮革或再生皮革) |
| 4203.3 | -腰带及子弹带: | 1. 品名;2. 材质(皮革或再生皮革) |
| 4203.4000 | -其他衣着附件 | 1. 品名;2. 材质(皮革或再生皮革) |
| 42.05 | 皮革或再生皮革的其他制品: | |
| 4205.0010 | ---坐具套 | 1. 品名;2. 材质(皮革或再生皮革) |
| 4205.0020 | ---机器、机械器具或其他专门技术用途的 | 1. 品名;2. 用途(机械、技术用等);3. 材质(皮革或再生皮革) |
| 4205.0090 | ---其他 | 1. 品名;2. 用途;3. 材质(皮革或再生皮革);4. 品牌 |
| 42.06 | 肠线(蚕胶丝除外)、肠膜、膀胱或筋腱制品: | 1. 品名 |

## 第四十三章 毛皮、人造毛皮及其制品

【注解】

本章所称“人造毛皮”,是指将毛、发或其他纤维(包括绳绒纱线的纤维)粘附或缝合于皮革、织物或其他材料上以仿充毛皮的材料,但不包括有时也被人称为“毛皮织物”的纺织或针织长毛绒织物(一般归入税目58.01或60.01),也不包括“加毛”毛皮,即额外插毛的真毛皮。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 43.01 | 生毛皮(包括适合加工皮货用的头、尾、爪及其他块、片)但品目41.01、41.02或41.03的生皮除外: | |
| 4301.1000 | -整张水貂皮,不论是否带头、尾或爪 | 1. 品名;2. 种类(中国羔羊、波斯羔羊、狐皮、兔皮等);3. 状态(生毛皮);4. 外观(整张、头、尾、爪等);5. 品种(深棕、黑十字等);6. 性别(公、母);7. 尺寸(50号、40号等);8. 颜色;9. 质量(皇冠、等外);10. 是否来自拍卖会及拍卖会日期 |
| 4301.3000 | -下列羔羊的整张毛皮,不论是否带头、尾或爪:阿斯特拉罕、喀拉科尔、波斯羔羊及类似羔羊、印度、中国或蒙古羔羊 | 1. 品名;2. 种类(中国羔羊、波斯羔羊、狐皮、兔皮等);3. 状态(生毛皮);4. 外观(整张、头、尾、爪等) |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 4301.6000 | -整张狐皮,不论是否带头、尾或爪 | 1. 品名;2. 种类(中国羔羊、波斯羔羊、狐皮、兔皮等);3. 状态(生毛皮);4. 外观(整张、头、尾、爪等);5. 品种(蓝狐、蓝霜狐皮等);6. 尺寸(50 号、40 号等);7. 颜色(深、浅);8. 质量(世家皇冠、世家级);9. 是否来自拍卖会及拍卖日期 |
| 4301.8010 | ---整张兔皮,不论是否带头、尾或爪 | 1. 品名;2. 种类(中国羔羊、波斯羔羊、狐皮、兔皮等);3. 状态(生毛皮);4. 外观(整张、头、尾、爪等);5. 颜色(白色、黑色等) |
| 4301.8090 | ---其他 | 1. 品名;2. 种类(中国羔羊、波斯羔羊、狐皮、兔皮等);3. 状态(生毛皮);4. 外观(整张、头、尾、爪等) |
| 4301.9 | -适合加工皮货用的头、尾、爪及其他块、片: | 1. 品名;2. 种类(中国羔羊、波斯羔羊、狐皮、兔皮等);3. 状态(生毛皮);4. 外观(整张、头、尾、爪等) |
| 43.02 | 未缝制或已缝制(不加其他材料)的已鞣毛皮(包括头、尾爪及其他块、片),但品目 43.03 的货品除外: | |
| 4302.1100 | --水貂皮 | 1. 品名;2. 种类(中国羔羊、波斯羔羊、狐皮、兔皮等);3. 制作或保存方法(鞣制未缝制或已缝制毛皮);4. 外观(整张、头、尾、爪等);5. 品种(深棕、黑十字等);6. 性别(公、母);7. 尺寸(50 号、40 号等);8. 颜色;9. 质量(皇冠、等外);10. 是否来自拍卖会及拍卖会日期 |
| 4302.1910 | ---灰鼠皮、白鼬皮、其他貂皮、狐皮、水獭皮、旱獭皮及猞猁皮 | 1. 品名;2. 种类(中国羔羊、波斯羔羊、狐皮、兔皮等);3. 制作或保存方法(鞣制未缝制或已缝制毛皮);4. 外观(整张、头、尾、爪等);5. 品种(蓝狐、蓝霜狐皮等);6. 尺寸(50 号、40 号等);7. 颜色(深、浅);8. 质量(世家皇冠、世家级);9. 是否来自拍卖会及拍卖日期 |
| 4302.1920 | ---兔皮 | 1. 品名;2. 种类(中国羔羊、波斯羔羊、狐皮、兔皮等);3. 制作或保存方法(鞣制未缝制或已缝制毛皮);4. 外观(整张、头、尾、爪等);5. 规格 |
| 4302.1930 | ---下列羔羊皮:阿斯特拉罕、喀拉科尔、波斯羔羊及类似羔羊,印度、中国或蒙古羔羊 | 1. 品名;2. 种类(中国羔羊、波斯羔羊、狐皮、兔皮等);3. 制作或保存方法(鞣制未缝制或已缝制毛皮);4. 外观(整张、头、尾、爪等);5. 规格 |
| 4302.1990 | ---其他 | 1. 品名;2. 种类(中国羔羊、波斯羔羊、狐皮、兔皮等);3. 制作或保存方法(鞣制未缝制或已缝制毛皮);4. 外观(整张、头、尾、爪等);5. 规格 |
| 4302.2000 | -未缝制的头、尾、爪及其他块、片 | 1. 品名;2. 种类(中国羔羊、波斯羔羊、狐皮、兔皮等);3. 制作或保存方法(鞣制未缝制或已缝制毛皮);4. 外观(整张、头、尾、爪等);5. 规格 |
| 4302.3 | -已缝制的整张毛皮及其块、片 | 1. 品名;2. 种类(中国羔羊、波斯羔羊、狐皮、兔皮等);3. 制作或保存方法(鞣制未缝制或已缝制毛皮);4. 外观(整张、头、尾、爪等);5. 规格 |
| 43.03 | 毛皮制的衣服、衣着附件及其他物品: | 1. 品名;2. 材质(里、外);3. 衣服种类 |
| 43.04 | 人造毛皮及其制品: | 1. 品名;2. 材质(人造毛皮) |

# 第九类　木及木制品;木炭;软木及软木制品;稻草、秸秆、针茅或其他编结材料制品;篮筐及柳条编结品

## 第四十四章　木及木制品;木炭

【注解】

"品名"项应填报植物学名;本章所称"强化木",是指经过化学或物理方法处理(对于多层粘合木材,其处理应超出一般粘合需要),从而增加了密度或硬度并改善了机械强度,抗化学或抗电性能的木材;本章所称"木"也包括竹及其他木质材料。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 44.01 | 薪柴(圆木段、块、枝、成捆或类似形状);木片或木粒;锯末、木废料及碎片,不论是否粘结成圆木段、块片或类似形状: | |
| 4401.1000 | -薪柴(圆木段、块、枝,成捆或类似形状) | 1. 品名;2. 种类(中文及拉丁学名);3. 外观(圆木段、块、枝、成捆或类似形状等) |
| 4401.2 | -木片或木粒: | 1. 品名;2. 种类(中文及拉丁学名);3. 外观(木片、粒等) |
| 4401.3100 | --木屑棒 | 1. 品名;2. 外观(棒);3. 规格(直径×长度) |
| 4401.3900 | --其他 | 1. 品名;2. 外观(块、片或类似形状等) |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 44.02 | 木炭(包括果壳炭及果核炭),不论是否结块: | |
| 4402.1000 | -竹的 | 1. 品名;2. 材质 |
| 4402.9000 | -其他 | 1. 品名;2. 材质;3. 碳含量;4. 挥发份 |
| 44.03 | 原木,不论是否去皮、去边材或粗锯成方: | |
| 4403.1 | -用油漆、着色剂、杂酚油或其他防腐剂处理 | 1. 品名;2. 种类(中文及拉丁学名);3. 加工方法(用油漆、着色剂等防腐剂处理等);4. 截面尺寸(直径或宽度×厚度;5. 长度 |
| 4403.2 | -其他,针叶木: | 1. 品名;2. 种类(中文及拉丁学名);3. 截面尺寸(直径或宽度×厚度;4. 长度;5. 级别(锯材级、切片级等) |
| 4403.4 | -其他,热带木: | 1. 品名;2. 种类(中文及拉丁学名);3. 截面尺寸(直径或宽度×厚度;4. 长度;5. 级别(锯材级、切片级等) |
| 4403.9 | -其他: | 1. 品名;2. 种类(中文及拉丁学名);3. 截面尺寸(直径或宽度×厚度;4. 长度;5. 级别(锯材级、切片级等) |
| 44.04 | 箍木;木劈条;已削尖但未经纵锯的木桩;粗加修整但未经车圆、弯曲或其他方式加工的木棒,适合制手杖、伞柄、工具把柄及类似品;木片条及类似品: | 1. 品名;2. 种类(中文及拉丁学名);3. 外观(棒状、条状等) |
| 44.05 | 木丝;木粉: | 1. 品名;2. 外观(丝及粉) |
| 44.06 | 铁道及电车道枕木: | 1. 品名;2. 加工方法(是否浸渍);3. 规格(长×宽×高);4. 种类(中文及拉丁学名) |
| 44.07 | 经纵锯、纵切、刨切或旋切的木材,不论是否刨平、砂光或端部接合,厚度超过6毫米: | |
| 4407.1 | -针叶木: | 1. 品名;2. 种类(中文及拉丁学名);3. 加工方法(经纵锯、纵切、刨切或旋切加工、端部接合);4. 规格(长×宽×高);5. 等级 |
| 4407.2 | -热带木: | 1. 品名;2. 种类(中文及拉丁学名);3. 加工方法(经纵锯、纵切、刨切或旋切加工、端部接合);4. 规格(长×宽×高);5. 等级 |
| 4407.9100 | --栎木(橡木) | 1. 品名;2. 种类(中文及拉丁学名);3. 加工方法(经纵锯、纵切、刨切或旋切加工、端部接合);4. 规格(长×宽×高);5. 等级 |
| 4407.9200 | --水清冈木(山毛榉木) | 1. 品名;2. 种类(中文及拉丁学名);3. 加工方法(经纵锯、纵切、刨切或旋切加工、端部接合);4. 规格(长×宽×高);5. 等级;6. 毛边板或直边板请注明 |
| 4407.9300 | --槭木(枫木) | 1. 品名;2. 种类(中文及拉丁学名);3. 加工方法(经纵锯、纵切、刨切或旋切加工、端部接合);4. 规格(长×宽×高);5. 等级 |
| 4407.9400 | --樱桃木 | 1. 品名;2. 种类(中文及拉丁学名);3. 加工方法(经纵锯、纵切、刨切或旋切加工、端部接合);4. 规格(长×宽×高);5. 等级 |
| 4407.9500 | --白蜡木 | 1. 品名;2. 种类(中文及拉丁学名);3. 加工方法(经纵锯、纵切、刨切或旋切加工、端部接合);4. 规格(长×宽×高);5. 等级 |
| 4407.9600 | --桦木 | 1. 品名;2. 种类(中文及拉丁学名);3. 加工方法(经纵锯、纵切、刨切或旋切加工、端部接合);4. 规格(长×宽×高);5. 等级 |
| 4407.9700 | --杨木 | 1. 品名;2. 种类(中文及拉丁学名);3. 加工方法(经纵锯、纵切、刨切或旋切加工、端部接合);4. 规格(长×宽×高);5. 等级 |
| 4407.99 | --其他: | 1. 品名;2. 种类(中文及拉丁学名);3. 加工方法(经纵锯、纵切、刨切或旋切加工、端部接合);4. 规格(长×宽×高);5. 等级 |
| 44.08 | 饰面用单板(包括刨切积层木获得的单板),制胶合板或类似多层板用单板以及其他经纵锯、刨切或旋切的木材,不论是否刨平、砂光、拼接或端部接合厚度不超过6毫米: | 1. 品名;2. 用途(饰面用等);3. 种类(树种名称);4. 外观(单板);5. 规格(厚度×宽度×长度);6. 加工工艺(纵锯、刨切、旋切等);7. 请注明立方米数或平方米数 |
| 44.09 | 任何一边端或面制成连续形状(舌榫、槽榫、半槽榫、斜角、V形接头、珠榫、缘饰、刨圆及类似形状)的木材(包括未装拼的拼花地板用板条及缘板),不论是否刨平、砂光或端部接合 | 1. 品名;2. 种类(中文及拉丁学名);3. 外观(舌榫、槽榫、半槽榫等);4. 规格(厚度×宽度×长度);5. 加工工艺 |
| 44.10 | 碎料板、定向刨花板(OSB)及类似板(例如,华夫板)木或其他木质材料制,不论是否用树脂或其他有机粘合剂粘合: | 1. 品名;2. 材质(木质或类似木质材料);3. 请注明立方米数 |
| 44.11 | 木纤维板或其他木质材料纤维板,不论是否用树脂或其他有机粘合剂粘合: | |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 4411.1 | -中密度纤维板(MDF): | 1. 品名;2. 加工方法(是否经机械加工或盖面、干法、湿法等);3. 密度;4. 厚度;5. 请注明是否辐射松制;6. 请注明立方米数或平方米数 |
| 4411.9 | -其他: | 1. 品名;2. 加工方法(是否经机械加工或盖面、干法、湿法等);3. 密度;4. 请注明是否辐射松制;5. 请注明立方米数或平方米数 |
| 44.12 | 胶合板、单板饰面板及类似的多层板: | 1. 品名;2. 每层材质及树种名称;3. 单层厚度;4. 规格(厚度×宽度×长度);5. 加工工艺;6. 请注明立方米数或平方米数 |
| 44.13 | 强化木,成块、板、条或异型的: | 1. 品名;2. 加工方法(压缩、浸渍等);3. 外观(块、板、条、异型) |
| 44.14 | 木制的画框、相框、镜框及类似品: | 1. 品名;2. 材质(木制);3. 种类(中文及拉丁学名) |
| 44.15 | 包装木箱、木盒、板条箱、圆桶及类似的包装容器;木制电缆卷筒;木托板、箱形托盘及其他装载用木板;木制的托盘护框: | 1. 品名;2. 材质(木制);3. 种类(中文及拉丁学名) |
| 44.16 | 木制大桶、琵琶桶、盆和其他木制箍桶及其零件,包括桶板: | 1. 品名;2. 材质(木制);3. 种类(单一材质申报中文及拉丁学名) |
| 44.17 | 木制的工具、工具支架、工具柄、扫帚及刷子的身及柄木制鞋靴楦及楦头: | 1. 品名;2. 材质(木制);3. 种类(单一材质申报中文及拉丁学名) |
| 44.18 | 建筑用木工制品,包括蜂窝结构木镶板、已装拼的地板、木瓦及盖屋板: | |
| 4418.1 | -窗、法兰西式(落地)窗及其框架: | 1. 品名;2. 用途(建筑用);3. 材质(木制);4. 种类(中文及拉丁学名) |
| 4418.2000 | -门及其框架和门槛 | 1. 品名;2. 用途(建筑用);3. 材质(木制);4. 种类(中文及拉丁学名);5. 规格 |
| 4418.4000 | -水泥构件的模板 | 1. 品名;2. 用途(建筑用);3. 材质(木制);4. 种类(中文及拉丁学名);5. 规格 |
| 4418.5000 | -木瓦及盖屋板 | 1. 品名;2. 用途(建筑用);3. 材质(木制);4. 种类(中文及拉丁学名);5. 规格 |
| 4418.6000 | -柱和梁 | 1. 品名;2. 材质(木制);3. 种类(中文及拉丁学名、柱、梁);4. 规格 |
| 4418.7 | -已装拼的地板: | 1. 品名;2. 加工方法(已装拼);3. 材质(木制等);4. 种类(中文及拉丁学名、马赛克地板、多层地板等);5. 规格 |
| 4418.9 | -其他: | 1. 品名;2. 用途(建筑用);3. 材质(木制等);4. 种类(中文及拉丁学名) |
| 44.19 | 木制餐具及厨房用具: | 1. 品名;2. 材质(竹制、木制);3. 是否是一次性产品;4. 种类(中文及拉丁学名) |
| 44.20 | 镶嵌木(包括细工镶嵌木)装珠宝或刀具用的木制盒子和小匣子及类似品;木制小雕像及其他装饰品;第九十四章以外的木制家具: | 1. 品名;2. 材质(木制);3. 种类(单一材质申报中文及拉丁学名) |
| 44.21 | 其他木制品: | |
| 4421.1000 | -衣架 | 1. 品名;2. 材质(竹制、木制);3. 种类(单一材质申报中文及拉丁学名) |
| 4421.9110 | ---圆签、圆棒、冰果棒、压舌片及类似一次性制品 | 1. 品名;2. 材质(木制);3. 种类(单一材质申报中文及拉丁学名);4. 是否是一次性产品;5. 尺寸(长、宽、厚、直径等) |
| 4421.9190 | ---其他 | 1. 品名;2. 材质(竹制);3. 种类(单一材质申报中文及拉丁学名) |
| 4421.9910 | ----木质园签、圆棒、冰果棒、压舌片及类似一次性制品 | 1. 品名;2. 材质(竹制);3. 种类(单一材质申报中文及拉丁学名、圆签、圆棒、冰果棒、压舌片等);4. 是否是一次性产品;5. 尺寸(长、宽、厚、直径等) |
| 4421.9990 | ---其他 | 1. 品名;2. 材质(木制);3. 种类(单一材质申报中文及拉丁学名) |

## 第四十五章　软木及软木制品

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 45.01 | 未加工或简单加工的天然软木;软木废料;碎的、粒状的或粉状的软木: | |
| 4501.1000 | -未加工或简单加工的天然软木 | 1. 品名;2. 材质(天然软木);3. 加工程度(未加工、简单加工等) |
| 4501.9 | -其他: | 1. 品名;2. 状态(碎的、粒状的或粉状的);3. 是否是废料 |
| 45.02 | 天然软木,除去表皮或粗切成方形,或成长方块、正方块、板、片或条状(包括做塞子用的方块坯料): | 1. 品名;2. 材质(天然软木);3. 加工方法(经除去表皮或粗切成方形等加工);4. 外观(块、板、片或条状等) |
| 45.03 | 天然软木制品: | 1. 品名;2. 材质(天然软木);3. 规格;4. 等级 |
| 45.04 | 压制软木(不论是否使用黏合剂压成)及其制品: | 1. 品名;2. 材质(压制软木);3. 外观(块、板、片等形状) |

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## 第四十六章　稻草、秸秆、针茅或其他编结材料制品;篮筐及柳条编结品

【注解】

本章所称“编结材料”,是指其状态或形状适于编结、交织或类似加工的材料,包括稻草、秸秆、柳条、竹、灯芯草、芦苇、木片条、其他植物材料扁条(例如,树皮条、狭叶、酒椰叶纤维或其他从阔叶获取的条)、未纺的天然纺织纤维、塑料单丝及扁条、纸带,但不包括皮革、再生皮革、毡呢或无纺织物的扁条、人发、马毛、纺织粗纱或纱线以及第五十四章的单丝和扁条。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 46.01 | 用编结材料编成的缏条及类似产品,不论是否缝合成宽条;平行连结或编结的成片材料、缏条或类似的编结材料产品,不论是否制成品(例如,席子、席料、帘子): | 1. 品名;2. 材质(竹、藤、稻草等) |
| 46.02 | 用编结材料直接编成或用品目 46.01 所列货品制成的篮筐、柳条编结品及其他制品;丝瓜络制品: | 1. 品名;2. 材质(竹、藤、草、玉米皮、柳条等);3. 品牌 |

# 第十类　木浆及其他纤维状纤维素浆;回收(废碎)纸或纸板;纸、纸板及其制品

## 第四十七章　木浆及其他纤维状纤维素浆;回收(废碎)纸或纸板

【注解】

本章所称“化学木浆,溶解级”,是指温度在 20℃时浸入含 18%氢氧化钠的苛性碱溶液内,一小时后,按重量计含有 92%及以上的不溶级分的碱木浆或硫酸盐木浆,或者含有 88%及以上的不溶级分的亚硫酸盐木浆。对于亚硫酸盐木浆,按重量计灰分含量不得超过 0.15%。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 47.01 | 机械木浆: | 1. 品名(机械木浆);2. 品牌;3. 签约日期 |
| 47.02 | 化学木浆,溶解级: | 1. 品名(溶解级化学木浆);2. 品牌;3. 签约日期 |
| 47.03 | 碱木浆或硫酸盐木浆,但溶解级的除外: | 1. 品名;2. 材质(针叶木、非针叶木);3. 加工方法(漂白、未漂白、半漂白);4. 水分含量;5. 品牌;6. 签约日期;7. 形状(卷筒或平板) |
| 47.04 | 亚硫酸盐木浆,但溶解级的除外: | 1. 品名;2. 材质(针叶木、非针叶木);3. 加工方法(漂白、未漂白、半漂白);4. 水分含量;5. 品牌 |
| 47.05 | 用机械与化学联合制浆法制得的木浆: | 1. 品名;2. 加工方法(用机械和化学联合制浆法);3. 水分含量;4. 品牌 |
| 47.06 | 从回收(废碎)纸或纸板提取的纤维浆或其他纤维状纤维素浆: | |
| 4706.1000 | -棉短绒纸浆 | 1. 品名;2. 种类(棉短绒);3. 用途(造纸或生产粘胶纤维等);4. 粘度(具体数值或范围区间,单位为 dl/g);5. α 纤维素含量(不溶级分,以 R18、硫酸盐法或亚硫酸盐法计);6. 725℃时灰分(申报具体百分比数值或范围区间) |
| 4706.2000 | -从回收(废碎)纸或纸板提取的纤维浆 | 1. 品名;2. 来源(从回收纸或纸板提取的) |
| 4706.3000 | -其他,竹浆 | 1. 品名;2. 来源(从回收纸或纸板提取的);3 用途(造纸或生产粘胶纤维等);4. 粘度(具体数值或范围区间,单位为 dl/g);5. α 纤维素含量(不溶级分,以 R18、硫酸盐法或亚硫酸盐法计);6. 725℃时灰分(申报具体百分比数值或范围区间) |
| 4706.9 | -其他: | 1. 品名;2. 材质(草浆等);3. 加工方法(机械、化学、半化学) |
| 47.07 | 回收(废碎)纸或纸板: | |
| 4707.1000 | -未漂白的牛皮纸或纸板及瓦楞纸或纸板的 | 1. 品名;2. 种类(未漂白废牛皮纸、废瓦楞纸);3. 状态(废碎);4. 产地标准及标号(美废、欧废、港废等);5. 签约日期 |
| 4707.2000 | -主要由漂白化学木浆制成未经本体染色的其他纸和纸板的 | 1. 品名;2. 种类(漂白废牛皮纸、废报纸等);3. 状态(废碎);4. 产地标准及标号(美废、欧废、港废等);5. 签约日期 |
| 4707.3000 | -主要由机械浆制成的纸或纸板(例如,报纸、杂志及类似印刷品) | 1. 品名;2. 种类(未漂白废牛皮纸、废报纸等);3. 状态(废碎);4. 产地标准及标号(美废、欧废、港废等);5. 签约日期 |
| 4707.9000 | -其他,包括未分选的废碎品 | 1. 品名;2. 种类(未漂白废牛皮纸、废报纸等);3. 产地标准及标号(美废、欧废、港废等);4. 签约日期 |

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# 第四十八章　纸及纸板;纸浆、纸或纸板制品

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 48.01 | 成卷或成张的新闻纸: | 1. 品名;2. 用途(书写、印刷等用);3. 加工程度(未涂布、未染面等);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 机械或化学-机械法制得的纤维含量;6. 粗糙度;7. 签约日期;8. 品牌或厂商(中文或者英文) |
| 48.02 | 书写、印刷或类似用途的未经涂布的纸及纸板、未打孔的穿孔卡片纸及穿孔纸带纸、成卷或成张矩形(包括正方形),任何尺寸,但品目 48.01 或 48.03 的纸除外;手工制纸及纸板: | |
| 4802.1010 | -宣纸 | 1. 品名;2. 用途;3. 种类;4. 加工程度(未涂布、未染面等);5. 规格(成条、成卷的宽度或成张的边长、每平方米克重);6. 签约日期;7. 品牌或厂商(中文或者英文) |
| 4802.2 | -光敏、热敏、电敏纸及纸板的原纸和原纸板: | 1. 品名;2. 用途;3. 种类;4. 加工程度(未涂布、未染面等);5. 规格(成条、成卷的宽度或成张的边长、每平方米克重);6. 签约日期;7. 品牌或厂商(中文或者英文) |
| 4802.4000 | -壁纸原纸 | 1. 品名;2. 用途;3. 种类;4. 加工程度(未涂布、未染面等);5. 规格(成条、成卷的宽度或成张的边长、每平方米克重);6. 签约日期;7. 品牌或厂商(中文或者英文) |
| 4802.5 | -其他纸及纸板,不含用机械或化学-机械方法制得的纤维或所含前述纤维不超过全部纤维重量的 10%: | 1. 品名;2. 用途(书写、印刷等用);3. 种类;4. 加工程度(未涂布、未染面等);5. 规格(成条、成卷的宽度或成张的边长、每平方米克重);6. 纤维种类和含量;7. 签约日期;8. 品牌或厂商(中文或者英文) |
| 4802.6 | -其他纸及纸板,所含用机械或化学-机械方法制得的纤维超过全部纤维重量的 10%: | 1. 品名;2. 用途(书写、印刷等用);3. 种类;4. 加工程度(未涂布、未染面等);5. 规格(成条、成卷的宽度或成张的边长、每平方米克重);6. 纤维种类和含量;7. 签约日期;8. 品牌或厂商(中文或者英文) |
| 48.03 | 卫生纸、面巾纸、餐巾纸以及家庭或卫生用的类似纸、纤维素絮纸和纤维素纤维网纸,不论是否起纹、压花、打孔、染面、饰面或印花,成卷或成张的 | 1. 品名;2. 种类(卫生纸、面巾纸等类似纸);3. 规格(成条、成卷的宽度或成张的边长);4. 签约日期;5. 品牌或厂商(中文或者英文) |
| 48.04 | 成卷或成张的未经涂布的牛皮纸及纸板,但不包括品目 48.02 或 48.03 的货品: | |
| 4804.1 | -牛皮挂面纸: | 1. 品名;2. 种类(牛皮挂面纸、袋用牛皮纸等);3. 加工程度(未漂白、漂白、未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 纤维种类和含量;6. 请注明耐破度、紧度、横向环压指数、横向耐折度;7. 品牌;8. 签约日期 |
| 4804.2 | -袋用牛皮纸: | 1. 品名;2. 种类(牛皮挂面纸、袋用牛皮纸等);3. 加工程度(未漂白、漂白、未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 纤维种类和含量;6. 请注明缪伦耐破度、横向伸长率、纵向伸长率;7. 品牌;8. 签约日期 |
| 4804.3100 | --未漂白 | 1. 品名;2. 种类;3. 加工程度(未漂白、漂白、未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 纤维种类和含量;6. 请注明耐破度、紧度、横向环压指数、横向耐折度;7. 品牌;8. 签约日期 |
| 4804.3900 | --其他 | 1. 品名;2. 种类(耐磨纸原纸等);3. 加工程度(未漂白、漂白、未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 纤维种类和含量;6. 品牌;7. 签约日期 |
| 4804.4 | -其他牛皮纸及纸板,每平方米重量超过 150 克,但小于 225 克: | 1. 品名;2. 种类;3. 加工程度(未漂白、漂白、未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 纤维种类和含量;6. 请注明耐破度、紧度、横向环压指数、横向耐折度;7. 品牌;8. 签约日期 |
| 4804.5100 | -未漂白 | 1. 品名;2. 种类;3. 加工程度(未漂白、漂白、未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 纤维种类和含量;6. 请注明耐破度、紧度、横向环压指数、横向耐折度;7. 品牌;8. 签约日期 |
| 4804.5200 | --本体均匀漂白,所含用化学方法制得的木纤维超过全部纤维重量的 95% | 1. 品名;2. 种类;3. 加工程度(未漂白、漂白、水体均匀漂白、未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 纤维种类和含量;6. 请注明耐破度、紧度、横向环压指数、横向耐折度;7. 品牌;8. 签约日期 |

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|---|---|---|
| 4804.5900 | -其他: | 1. 品名;2. 种类;3. 加工程度(未漂白、漂白、未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 纤维种类和含量;6. 请注明耐破度、紧度、横向环压指数、横向耐折度;7. 品牌;8. 签约日期 |
| 48.05 | 成卷或成张的其他未经涂布的纸及纸板,加工程度不超过本章注释三所列范围: | |
| 4805.1 | -瓦楞原纸: | 1. 品名;2. 种类;3. 加工程度(未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 纤维种类和含量;6. 签约日期;7. 品牌或厂商(中文或者英文) |
| 4805.2 | -强韧箱纸板(再生挂面纸板): | 1. 品名;2. 种类;3. 加工程度(未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 签约日期;6. 品牌或厂商(中文或者英文) |
| 4805.3000 | -亚硫酸盐包装纸 | 1. 品名;2. 种类;3. 加工程度(未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 签约日期;6. 品牌或厂商(中文或者英文) |
| 4805.4000 | -滤纸及纸板 | 1. 品名;2. 种类;3. 加工程度(未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 签约日期;6. 品牌或厂商(中文或者英文) |
| 4805.5000 | -毡纸及纸板 | 1. 品名;2. 种类;3. 加工程度(未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 签约日期;6. 品牌或厂商(中文或者英文) |
| 4805.9110 | ---电解电容器原纸 | 1. 品名;2. 种类;3. 加工程度(未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 签约日期;6. 品牌或厂商(中文或者英文) |
| 4805.9190 | ---其他 | 1. 品名;2. 种类;3. 加工程度(未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 签约日期;6. 品牌或厂商(中文或者英文) |
| 4805.9200 | --每平米重量在150克以上,但小于225克 | 1. 品名;2. 种类;3. 加工程度(未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 签约日期;6. 品牌或厂商(中文或者英文) |
| 4805.9300 | --每平米重量在225克以上 | 1. 品名;2. 种类;3. 加工程度(未涂布);4. 规格(成条、成卷的宽度或成张的边长、每平方米克重);5. 签约日期;6. 品牌或厂商(中文或者英文) |
| 48.06 | 成卷或成张的植物羊皮纸、防油纸、描图纸、半透明纸及其他高光泽透明或半透明纸: | |
| 4806.1000 | -植物羊皮纸 | 1. 品名;2. 种类;3. 规格(成条、成卷的宽度或成张的边长);4. 签约日期;5. 品牌或厂商(中文或者英文) |
| 4806.2000 | -防油纸 | 1. 品名;2. 种类;3. 规格(成条、成卷的宽度或成张的边长);4. 签约日期;5. 品牌或厂商(中文或者英文) |
| 4806.3000 | -描图纸 | 1. 品名;2. 种类;3. 规格(成条、成卷的宽度或成张的边长);4. 签约日期;5. 品牌或厂商(中文或者英文) |
| 4806.4000 | -高光泽透明或半透明纸 | 1. 品名;2. 种类;3. 规格(成卷的宽度或成张的边长);4. 签约日期;5. 品牌或厂商(中文或者英文) |
| 48.07 | 成卷或成张的复合纸及纸板(用黏合剂粘合各层纸或纸板制成),未经表面涂布或未浸渍,不论内层是否有加强材料: | 1. 品名;2. 加工方法(黏合多层);3. 加工程度(未经表面涂布或未浸渍);4. 规格(成条、成卷的宽度或成张的边长);5. 签约日期;6. 品牌或厂商(中文或者英文) |
| 48.08 | 成卷或成张的瓦楞纸及纸板(不论是否与平面纸胶合)、皱纹纸及纸板、压纹纸及纸板、穿孔纸及纸板,但品目48.03的纸除外: | |
| 4808.1000 | -瓦楞纸及纸板,不论是否穿孔 | 1. 品名;2. 种类(瓦楞纸、皱纹牛皮纸等);3. 规格(成条、成卷的宽度或成张的边长);4. 签约日期;5. 品牌或厂商(中文或者英文) |
| 4808.4000 | -皱纹牛皮纸,不论是否压花或穿孔 | 1. 品名;2. 用途;3. 种类;4. 规格(成条、成卷的宽度或成张的边长);5. 签约日期;6. 品牌或厂商(中文或者英文) |
| 4808.9000 | -其他 | 1. 品名;2. 用途;3. 种类;4. 规格(成条、成卷的宽度或成张的边长);5. 签约日期;6. 品牌或厂商(中文或者英文) |
| 48.09 | 复写纸、自印复写纸及其他拷贝或转印纸(包括涂布或浸渍的油印蜡纸或胶印版纸),不论是否印制,成卷或成张的: | |
| 4809.2000 | -自印复写纸 | 1. 品名;2. 种类(自印复写纸);3. 加工程度(涂布或浸渍);4. 规格(成条、成卷的宽度或成张的边长);5. 签约日期;6. 品牌或厂商(中文或者英文) |
| 4809.9000 | -其他 | 1. 品名;2. 种类(复写纸、拷贝纸等);3. 加工程度(涂布或浸渍);4. 规格(成条、成卷的宽度或成张的边长);5. 签约日期;6. 品牌或厂商(中文或者英文) |

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|---|---|---|
| 48.10 | 成卷或成张矩形(包括正方形)的任何尺寸的单面或双面涂布高岭土或其他无机物质(不论是否加黏合剂)的纸及纸板,但未涂布其他涂料,不论是否染面、饰面或印花: | |
| 4810.1 | -书写、印刷或类似用途的纸及纸板,不含用机械或化学-机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%: | 1. 品名;2. 用途(书写、印刷等);3. 种类(牛皮纸、白板纸、双面、单面等);4. 状态(成卷或张等);5. 加工程度(单面或双面涂布无机物、漂白);6. 规格(宽度或边长、每平方米克重、各纤维含量);7. 纤维种类和含量;8. 签约日期;9. 品牌或厂商(中文或者英文) |
| 4810.2 | -书写、印刷或类似用途的纸及纸板,所含用机械或化学-机械方法制得的纤维超过全部纤维重量的10%: | 1. 品名;2. 用途(书写、印刷等);3. 种类(牛皮纸、白板纸、双面、单面等);4. 状态(成卷或张等);5. 加工程度(单面或双面涂布无机物、漂白);6. 规格(宽度或边长、每平方米克重、各纤维含量);7. 纤维种类和含量;8. 签约日期;9. 品牌或厂商(中文或者英文) |
| 4810.3 | -牛皮纸及纸板,但书写、印刷或类似用途的除外: | 1. 品名;2. 用途(书写、印刷等);3. 种类(牛皮纸、白板纸、双面、单面等);4. 状态(成卷或张等);5. 加工程度(单面或双面涂布无机物、漂白);6. 规格(宽度或边长、每平方米克重、各纤维含量);7. 纤维种类和含量;8. 签约日期;9. 品牌或厂商(中文或者英文) |
| 4810.9 | -其他纸及纸板: | 1. 品名;2. 用途(书写、印刷等);3. 种类(牛皮纸、白板纸、双面、单面等);4. 状态(成卷或张等);5. 加工程度(单面或双面涂布无机物、漂白);6. 规格(宽度或边长、每平方米克重、各纤维含量);7. 签约日期;8. 品牌或厂商(中文或者英文) |
| 48.11 | 成卷或成张矩形(包括正方形)的任何尺寸的经涂布、浸渍、覆盖、染面、饰面或印花的纸、纸板、纤维素絮纸及纤维素纤维网纸,但品目48.03、48.09或48.10的货品除外: | 1. 品名;2. 种类;3. 加工程度(涂布、浸渍、饰面、漂白等);4. 规格(成条等、浸渍或涂布物、每平方米克重);5. 品牌;6. 型号 |
| 48.12 | 纸浆制的滤块、滤板及滤片: | 1. 品名;2. 材质(纸浆制);3. 外观(块、板、片);4. 品牌或厂商(中文或者英文) |
| 48.13 | 卷烟纸,不论是否切成一定尺寸、成小本或管状: | |
| 4813.1000 | -成小本或管状 | 1. 品名;2. 规格(如成小本或管状、宽度);3. 品牌或厂商(中文或者英文) |
| 4813.2000 | -宽度不超过5厘米成卷的 | 1. 品名;2. 规格(成卷、宽度);3. 品牌或厂商(中文或者英文) |
| 4813.9000 | -其他 | 1. 品名;2. 规格(宽度等);3. 品牌或厂商(中文或者英文) |
| 48.14 | 壁纸及类似品;窗用透明纸: | |
| 4814.2000 | -用塑料涂面或盖面的壁纸及类似品,起纹、压花、着色、印刷图案或经其他装饰 | 1. 品名;2. 加工程度(用木粒或草粒、塑料、编结材料等饰面、涂面);3. 品牌或厂商(中文或者英文) |
| 4814.9000 | -其他 | 1. 品名;2. 加工程度(用木粒或草粒、塑料、编结材料等饰面、涂面);3. 是否为窗用透明纸;4. 品牌或厂商(中文或者英文) |
| 48.16 | 复写纸、自印复写纸及其他拷贝或转印纸(不包括品目48.09的纸),油印蜡纸或胶印版纸,不论是否盒装: | |
| 4816.2000 | -自印复写纸 | 1. 品名;2. 种类(自印复写纸、热敏转印纸等);3. 规格(成条、成卷的宽度或成张的边长);4. 品牌或厂商(中文或者英文) |
| 4816.9010 | ---热敏转印纸 | 1. 品名;2. 种类(自印复写纸、热敏转印纸等);3. 规格(成条、成卷的宽度或成张的边长);4. 品牌或厂商(中文或者英文) |
| 4816.9090 | ---其他 | 1. 品名;2. 种类(复写纸、拷贝纸、转印纸、油印蜡纸、胶版纸等);3. 规格(成条、成卷的宽度或成张的边长);4. 品牌或厂商(中文或者英文) |
| 48.17 | 纸或纸板制的信封、封缄信片、素色明信片及通信卡片;纸或纸板制的盒子、袋子及夹子,内装各种纸制文具: | 1. 品名;2. 材质(纸制) |
| 48.18 | 卫生纸及类似纸,家庭或卫生用纤维素絮纸及纤维素纤维网纸,成卷宽度不超过36厘米或切成一定尺寸或形状的;纸浆、纸、纤维素絮纸或纤维素纤维网纸制的手帕、面巾、台布、餐巾、床单及类似的家庭、卫生或医院用品、衣服及衣着附件: | 1. 品名;2. 用途(家庭、卫生、医院用等);3. 材质(纸制);4. 种类(卫生纸、纸台布等);5. 规格(成条、成卷的宽度或成张的边长) |

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|---|---|---|
| 48.19 | 纸、纸板、纤维素絮纸或纤维素纤维网纸制的箱、盒、匣、袋及其他包装容器;纸或纸板制的卷宗盒、信件盘及类似品,供办公室、商店及类似场所使用的: | |
| 4819.1000 | -瓦楞纸或纸板制的箱、盒、匣 | 1. 品名;2. 材质;3. 规格 |
| 4819.2000 | -非瓦楞纸或纸板制的可折叠箱、盒、匣 | 1. 品名;2. 材质;3. 规格;4. 是否可折叠 |
| 4819.3000 | -底宽 40 厘米及以上的纸袋 | 1. 品名;2. 材质;3. 规格 |
| 4819.4000 | -其他纸袋,包括锥形袋 | 1. 品名;2. 材质;3. 规格 |
| 4819.5000 | -其他包装容器,包括唱片套 | 1. 品名;2. 材质;3. 规格 |
| 4819.6000 | -办公室、商店及类似场所使用的卷宗盒、信件盘、存储盒及类似品 | 1. 品名;2. 材质;3. 规格 |
| 48.20 | 纸或纸板制的登记本、账本、笔记本、订货本、收据本、信笺本、记事本、日记本及类似品、练习本、吸墨纸本、活动封面(活页及非活页)、文件夹、卷宗皮、多联商业表格纸页间夹有复写纸的本及其他文具用品;纸或纸板制的样品簿、粘贴簿及书籍封面: | 1. 品名;2. 材质 |
| 48.21 | 纸或纸板制的各种标签,不论是否印制: | 1. 品名;2. 材质;3. 加工程度(印制、非印制) |
| 48.22 | 纸浆、纸或纸板(不论是否穿孔或硬化)制的筒管、卷轴、纡子及类似品: | |
| 4822.1000 | -纺织纱线用 | 1. 品名;2. 用途(纺织纱线用等);3. 材质(纸制) |
| 4822.9000 | -其他 | 1. 品名;2. 用途;3. 材质(纸制) |
| 48.23 | 切成一定尺寸或形状的其他纸、纸板、纤维素絮纸及纤维素纤维网纸;纸浆、纸、纸板、纤维素絮纸及纤维素纤维网纸制的其他物品: | |
| 4823.2000 | -滤纸及纸板 | 1. 品名;2. 材质(纸制);3. 规格(切成一定尺寸或形状、边长、宽度) |
| 4823.4000 | -已印制的自动记录器用打印纸卷、纸张及纸盘 | 1. 品名;2. 用途(已印制的自动记录器用等);3. 材质(纸制);4. 规格(切成一定尺寸或形状、边长、宽度) |
| 4823.6100 | --竹浆纸制 | 1. 品名;2. 材质(竹浆纸制);3. 种类(盘、碟、盆、杯等);4. 规格 |
| 4823.69 | --其他 | 1. 品名;2. 材质;3. 种类(盘、碟、盆、杯等);4. 规格 |
| 4823.7000 | -压制或模制纸浆制品 | 1. 品名;2. 加工方法(压制、模制);3. 材质(纸浆制);4. 规格(切成一定尺寸或形状、边长、宽度) |
| 4823.9010 | ---以纸或纸板为底制成的铺地制品 | 1. 品名;2. 用途;3. 材质(以纸或纸板为底制成);4. 规格 |
| 4823.9020 | ---神纸及类似用品 | 1. 品名;2. 材质(纸制);3. 规格(切成一定尺寸或形状、边长、宽度) |
| 4823.9030 | ---纸扇 | 1. 品名;2. 材质(纸制);3. 规格(切成一定尺寸或形状、边长、宽度) |
| 4823.9090 | ---其他 | 1. 品名;2. 材质(纸制);3. 规格(切成一定尺寸或形状、边长、宽度) |

## 第四十九章 书籍、报纸、印刷图画及其他印刷品;手稿、打字稿及设计图纸

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 49.01 | 书籍、小册子、散页印刷品及类似印刷品,不论是否单张: | 1. 品名;2. 种类(字典、百科全书等);3. 状态(成册、单张) |
| 49.02 | 报纸、杂志及期刊,不论有无插图或广告材料: | 1. 品名;2. 出版周期(日刊、周刊等) |
| 49.03 | 儿童图画书、绘画或涂色书: | 1. 品名;2. 用途(儿童用);3. 种类(图画书、绘画或涂色书) |
| 49.04 | 乐谱原稿或印本,不论是否装订或印有插图: | 1. 品名;2. 种类(原稿或印本等) |
| 49.05 | 各种印刷的地图、水道图及类似图表,包括地图册、挂图、地形图及地球仪、天体仪: | |
| 4905.1000 | -地球仪、天体仪 | 1. 品名 |
| 4905.9 | -其他: | 1. 品名;2. 状态(成册、非成册) |
| 49.06 | 手绘的建筑、工程、工业、商业、地形或类似用途的设计图纸原稿;手稿;用感光纸照相复印或用复写纸誊写的上述物品复制件: | 1. 品名(设计图纸原稿或手稿及其复制件) |
| 49.07 | 在承认或将承认其面值的国家流通或新发行并且未经使用的邮票、印花税票及类似票证;印有邮票或印花税票的纸品;钞票;空白支票;股票、债券及类似所有权凭证: | |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 4907.0010 | ---邮票 | 1. 品名;2. 外观(新的);3. 种类(小型张、四方联等) |
| 4907.0020 | ---钞票 | 1. 品名;2. 外观(新的) |
| 4907.0030 | ---证券凭证 | 1. 品名;2. 种类(证券、特许权等) |
| 4907.0090 | ---其他 | 1. 品名;2. 种类(证券、特许权等);3. 信息内容物种类(如软件、数据、互联网、内容物或服务等);4. 给予信息内容物使用权的种类(如存取、复制或密钥等) |
| 49.08 | 转印贴花纸(移画印花法用图案纸): | 1. 品名;2. 加工方法(釉转印等) |
| 49.09 | 印刷或有图画的明信片;印有个人问候、祝贺、通告的卡片不论是否有图画、带信封或饰边: | 1. 品名;2. 加工方法(印刷或有图画等) |
| 49100000 | 印刷的各种日历,包括日历芯: | 1. 品名 |
| 49.11 | 其他印刷品,包括印刷的图片及照片: | |
| 4911.1 | -商业广告品、商品目录及类似印刷品: | 1. 品名;2. 用途(有商业价值、无商业价值等) |
| 4911.9100 | --图片、设计图样及照片 | 1. 品名;2. 用途(有商业价值、无商业价值等) |
| 4911.99 | --其他: | 1. 品名;2. 材质;3. 用途(有商业价值、无商业价值等);4. 信息内容物种类(如软件、数据、互联网内容物或服务等);5. 给予信息内容物使用权的种类(如存取、复制或密钥等);6. 印刷内容 |

# 第十一类 纺织原料及纺织制品

【注解】

1、加工方法:对纤维纱线产品仅指梳理工艺,既粗疏或精梳;对织物则指染整方法(漂白、练白)以及织造方法(机织物)。

2、用途:仅指丝线是否用于零售或蚕茧是否适于缫丝。

3、规格型号:丝线列明细度支数;织物列明幅宽;混纺产品列明丝含量。

4、纱线的表示:70s/2 指由两支 70 英支的单纱捻制的股线。

## 第五十章 蚕 丝

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 50.01 | 适于缫丝的蚕茧: | 1. 品名;2. 用途(用于缫丝);3. 种类 |
| 50.02 | 生丝(未加捻): | |
| 5002.0011 | ----厂丝 | 1. 品名;2. 种类(桑蚕厂丝);3. 是否加捻 |
| 5002.0012 | ----土丝 | 1. 品名;2. 种类(桑蚕土丝);3. 是否加捻 |
| 5002.0013 | ----双宫丝 | 1. 品名;2. 种类(桑蚕双宫丝);3. 是否加捻 |
| 5002.0019 | ----其他 | 1. 品名;2. 种类;3. 是否加捻 |
| 5002.0020 | ---柞蚕丝 | 1. 品名;2. 种类(柞蚕丝);3. 是否加捻 |
| 5002.0090 | ---其他 | 1. 品名;2. 种类;3. 是否加捻 |
| 50.03 | 废丝(包括不适于缫丝的蚕茧、废纱及回收纤维): | 1. 品名;2. 是否梳理 |
| 50.04 | 丝纱线(绢纺纱线除外),非供零售用: | 1. 品名;2. 是否供零售用 |
| 50.05 | 绢纺纱线,非供零售用: | 1. 品名;2. 种类(绢纺纱线等);3. 是否供零售用;4. 成分含量 |
| 50.06 | 丝纱线及绢纺纱线,供零售用;蚕胶丝: | 1. 品名;2. 种类(绢纺纱线、蚕胶丝、丝纱线、绸纱线);3. 包装(供零售用);4. 成分含量 |
| 50.07 | 丝或绢丝机织物: | 1. 品名;2. 种类(绸丝、桑蚕丝、绢丝、柞蚕丝等);3. 织造方法(机织物);4. 染整方法(漂白、未漂白、色织);5. 成分含量;6. 幅宽;7. 每平方米克重 |

## 第五十一章 羊毛、动物细毛或粗毛;马毛纱线及其机织物

【注解】

1、加工方法:对纤维原料指梳理工艺,既粗疏或精梳及脱脂、处理;对织物则指梳理工艺(粗疏或精梳)以及织造方法(机织物)。

2、用途:仅指纱线是否用于零售。

3、品名:应具体列出产品行业名称、种类,如剪羊毛、碳化羊毛、脱脂羊毛、兔毛、动物细毛还是粗毛马毛织物等。

4、规格型号:丝线列明细度支数;织物列明幅宽;混纺产品列明成分含量,每平方米重量(克/平方米)。

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 51.01 | 未梳的羊毛： | |
| 5101.1100 | --剪羊毛 | 1. 品名;2. 加工程度(含脂、脱脂、碳化等);3. 剪羊毛请注明细度(微米数);4. 剪羊毛请注明长度;5. 剪羊毛请注明草杂含量 |
| 5101.1900 | --其他 | 1. 品名;2. 加工程度(未梳、含脂、脱脂、碳化等) |
| 5101.2100 | --剪羊毛 | 1. 品名;2. 加工程度(未梳、含脂、脱脂、碳化等);3. 剪羊毛请注明细度(微米数);4. 剪羊毛请注明长度;5. 剪羊毛请注明草杂含量 |
| 5101.2900 | --其他 | 1. 品名;2. 加工程度(未梳、含脂、脱脂、碳化等) |
| 5101.3000 | -碳化羊毛 | 1. 品名;2. 加工程度(未梳、含脂、脱脂、碳化等) |
| 51.02 | 未梳的动物细毛或粗毛： | |
| 5102.1100 | --喀什米尔山羊的 | 1. 品名;2. 种类(未梳理的兔毛、克什米尔山羊毛、山羊绒、骆驼毛) |
| 5102.1910 | ---兔毛 | 1. 品名;2. 种类(未梳理的兔毛、克什米尔山羊毛、山羊绒、骆驼毛) |
| 5102.1920 | ---其他山羊绒 | 1. 品名;2. 种类(未梳理的兔毛、克什米尔山羊毛、山羊绒、骆驼毛);3. 颜色;4. 纤维长度;5. 净绒率 |
| 5102.1930 | ---骆驼毛、骆驼绒 | 1. 品名;2. 种类(未梳理的兔毛、克什米尔山羊毛、山羊绒、骆驼毛) |
| 5102.1990 | ---其他 | 1. 品名;2. 种类(未梳理的兔毛、克什米尔山羊毛、山羊绒、骆驼毛) |
| 5102.2000 | -粗毛 | 1. 品名;2. 种类(未梳理的兔毛、克什米尔山羊毛、山羊绒、骆驼毛) |
| 51.03 | 羊毛或动物细毛或粗毛的废料,包括废纱线,但不包括回收纤维： | |
| 5103.1 | -羊毛或动物细毛的落毛： | 1. 品名;2. 种类(羊毛落毛、动物细毛或粗毛废料) |
| 5103.2010 | ---羊毛废料 | 1. 品名;2. 种类(羊毛落毛、动物细毛或粗毛废料) |
| 5103.2090 | ---其他 | 1. 品名;2. 种类(羊毛落毛、动物细毛或粗毛废料);3. 是否频危野生 |
| 5103.3000 | -动物粗毛废料 | 1. 品名;2. 种类(羊毛落毛、动物细毛或粗毛废料) |
| 51.04 | 羊毛或动物细毛或粗毛的回收纤维： | 1. 品名;2. 种类(源于羊毛、动物粗、细毛等的回收纤维) |
| 51.05 | 已梳的羊毛及动物细毛或粗毛(包括精梳片毛) | |
| 5105.1000 | -粗梳羊毛 | 1. 品名;2. 种类(羊毛条、羊毛片毛、兔毛、克什米尔山羊毛);3. 梳理方法(粗梳或精梳) |
| 5105.2100 | --精梳片毛 | 1. 品名;2. 种类(羊毛条、羊毛片毛、兔毛、克什米尔山羊毛);3. 梳理方法(粗梳或精梳) |
| 5105.2900 | --其他 | 1. 品名;2. 种类(羊毛条、羊毛片毛、兔毛、克什米尔山羊毛);3. 梳理方法(粗梳或精梳);4. 其他精梳羊毛请注明支数;5. 其他精梳羊毛请注明细度 |
| 5105.3 | -已梳动物细毛： | 1. 品名;2. 种类(羊毛条、羊毛片毛、兔毛、克什米尔山羊毛);3. 梳理方法(粗梳或精梳) |
| 5105.4000 | -已梳动物粗毛 | 1. 品名;2. 种类(羊毛条、羊毛片毛、兔毛、克什米尔山羊毛);3. 梳理方法(粗梳或精梳) |
| 51.06 | 粗梳羊毛纱线,非供零售用： | 1. 品名;2. 梳理方法(粗疏);3. 是否供零售用;4. 成分含量 |
| 51.07 | 精梳羊毛纱线,非供零售用： | 1. 品名;2. 梳理方法(精梳羊毛纱线);3. 是否供零售用;4. 成分含量 |
| 51.08 | 动物细毛(粗梳或精梳)纱线非供零售用： | 1. 品名;2. 梳理方法(精梳羊毛纱线);3. 是否供零售用;4. 成分含量 |
| 51.09 | 羊毛或动物细毛的纱线,供零售用： | 1. 品名;2. 种类(羊毛等);3. 是否供零售用;4. 成分含量 |
| 51.10 | 动物粗毛或马毛的纱线(包括马毛粗松螺旋花线),不论是否供零售用： | 1. 品名;2. 种类(马毛等粗毛纱线);3. 成分含量 |
| 51.11 | 粗梳羊毛或粗梳动物细毛的机织物： | 1. 品名;2. 种类(羊毛、驼马毛、美洲驼毛等);3. 织造方法(机织);4. 梳理方法(粗梳);5. 成分含量;6. 幅宽;7. 每平方米克重 |
| 51.12 | 精梳羊毛或精梳动物细毛的机织物： | 1. 品名;2. 种类(羊毛、驼马毛、美洲驼等);3. 织造方法(机织);4. 梳理方法(精梳);5. 成分含量;6. 幅宽;7. 每平方米克重 |
| 51.13 | 动物粗毛或马毛的机织物： | 1. 品名;2. 种类(马毛等);3. 织造方法(机织);4. 成分含量;5. 幅宽;6. 每平方米克重 |

## 第五十二章 棉花

【注解】

1、纱线细度的换算:1特=1000/公支数=0.1111×旦数=590.5/英支数。

2、截面或表观宽度:截面宽度一般指圆形或类似形状单丝,表观宽度一般指扁形单丝。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 52.01 | 未梳的棉花： | 1. 品名;2. 是否梳理;3. 纤维长度;4. 品级 |
| 52.02 | 废棉(包括废棉纱线及回收纤维)： | |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 5202.1000 | -废棉纱线(包括废棉线) | 1. 品名;2. 来源(废棉线、回收纤维等);3. 成分含量;4. 废棉纱线请注明长度;5. 颜色 |
| 5202.9100 | --回收纤维 | 1. 品名;2. 来源(废棉线、回收纤维等);3. 成分含量 |
| 5202.9900 | --其他 | 1. 品名;2. 来源(废棉线、回收纤维等);3. 成分含量;4. 棉种类(包括精落、抄斩、车肚、统破籽、回丝等) |
| 52.03 | 已梳的棉花: | 1. 品名;2. 是否梳理;3. 纤维长度;4. 是否经过细纱工序 |
| 52.04 | 棉制缝纫线,不论是否供零售用: | 1. 品名;2. 是否供零售用;3. 成分含量;4. 纱线细度;5. 每只重量;6. 是否上浆;7. 终捻捻向 |
| 52.05 | 棉纱线(缝纫线除外),按重量计含棉量在85%及以上,非供零售用: | 1. 品名;2. 梳理方法(粗梳、精梳);3. 纱线形态(单纱、股线或缆线);4. 是否供零售用;5. 成分含量;6. 纱线细度;7. 品牌;8. 加工工艺(环锭纺、气流纺、赛络纺等) |
| 52.06 | 棉纱线(缝纫线除外),按重量计含棉量在85%以下,非供零售用: | 1. 品名;2. 梳理方法(粗梳、精梳);3. 纱线形态(单纱、股线或缆线);4. 是否供零售用;5. 成分含量;6. 纱线细度;7. 品牌或厂商 |
| 52.07 | 棉纱线(缝纫线除外),供零售用: | 1. 品名;2. 是否供零售用;3. 成分含量 |
| 52.08 | 棉机织物,按重量计含棉量在85%及以上,每平方米重量≤200克: | 1. 品名;2. 织造方法(机织物);3. 染整方法(漂白、未漂白、色织、染色、印花等);4. 组织结构(平纹、斜纹等);5. 成分含量;6. 幅宽;7. 每平方米克重;8. 品牌 |
| 52.09 | 棉机织物,按重量计含棉量在85%及以上,每平方米重量超过200克: | 1. 品名;2. 织造方法(机织物);3. 染整方法(漂白、未漂白、色织、染色、印花等);4. 组织结构(平纹、斜纹等);5. 成分含量;6. 幅宽;7. 每平方米克重;8. 品牌 |
| 52.10 | 棉机织物,按重量计含棉量在85%以下,主要或仅与化学纤维混纺的,每平方米重量不超过200克: | 1. 品名;2. 织造方法(机织物);3. 染整方法(漂白、未漂白、色织、染色、印花等);4. 组织结构(平纹、斜纹等);5. 注明与其混纺的化纤是长丝还是短纤;6. 成分含量;7. 幅宽;8. 每平方米克重;9. 品牌 |
| 52.11 | 棉机织物,按重量计含棉量在85%以下,每平方米重量超过200克: | 1. 品名;2. 织造方法(机织物);3. 染整方法(漂白、未漂白、色织、染色、印花等);4. 组织结构(平纹、斜纹等);5. 注明与其混纺的化纤是长丝还是短纤;6. 成分含量;7. 幅宽;8. 每平方米克重;9. 品牌 |
| 52.12 | 其他棉机织物: | 1. 品名;2. 织造方法(机织物);3. 染整方法(漂白、未漂白、色织、染色、印花等);4. 组织结构(平纹、斜纹等);5. 成分含量;6. 幅宽;7. 每平方米克重;8. 品牌 |

## 第五十三章　其他植物纺织纤维;纸纱线及其机织物

**注解:**

1、韧皮纤维种类与来源:亚麻、大麻、黄麻、洋麻、菽麻、西沙尔麻、海地大麻、美洲龙舌兰纤维、椰壳纤维。

2、亚麻等韧皮纤维的一般加工过程:生麻—沤制麻—打成麻—棉花麻纤维—栉梳。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 53.01 | 亚麻,生的或经加工但未纺制的;亚麻短纤及废麻(包括废麻纱线及回收纤维): | |
| 5301.1 | -生的或经沤制的亚麻 | 1. 品名;2. 加工程度(生的、经沤制、破开或打成栉梳、回收等) |
| 5301.2100 | --破开的或打成的 | 1. 品名;2. 加工程度(生的、经沤制、破开或打成栉梳、回收等);3. 可纺支数;4. 长度 |
| 5301.2900 | --其他 | 1. 品名;2. 加工程度(生的、经沤制、破开或打成栉梳、回收等) |
| 5301.3 | -亚麻短纤及废麻 | 1. 品名;2. 加工程度(生的、经沤制、破开或打成栉梳、回收等);3. 是否为短纤或废麻;4. 种类(二粗、机械短麻、落麻) |
| 53.02 | 大麻,生的或经加工但未纺制的;大麻短纤及废麻(包括废麻纱线及回收纤维): | |
| 5302.1 | -生的或经沤制的大麻 | 1. 品名;2. 加工程度(生的、沤制的) |
| 5302.9 | -其他 | 1. 品名;2. 加工程度(生的、沤制的);3. 是否为短纤或废麻 |
| 53.03 | 黄麻及其他纺织用韧皮纤维(不包括亚麻、大麻及苎麻)生的或经加工但未纺制的;上述纤维的短纤及废麻(包括废纱线及回收纤维): | |
| 5303.1 | -生的或经沤制的黄麻及其他纺织用韧皮纤维 | 1. 品名;2. 种类(黄麻、洋麻、菽麻等);3. 加工程度(未纺制的、生的或沤制的) |
| 5303.9 | -其他 | 1. 品名;2. 种类(黄麻、洋麻、菽麻等);3. 加工程度(未纺制的、生的或沤制的);4. 是否为短纤或废麻 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 53.05 | 椰壳纤维、蕉麻(马尼拉麻)苎麻及其他品目未列名的纺织用植物纤维,生的或经加工但未纺制的;上述纤维的短纤、落麻及废料(包括废纱线及回收纤维): | |
| 5305.0011 | ----生的 | 1. 品名;2. 种类(椰壳纤维、蕉麻、苎麻等);3. 加工程度(生的或经加工但未纺制的) |
| 5305.0012 | ----经加工但未纺制的 | 1. 品名;2. 种类(椰壳纤维、蕉麻、苎麻等);3. 加工程度(生的或经加工但未纺制的) |
| 5305.0013 | ----短纤及废麻 | 1. 品名;2. 种类(椰壳纤维、蕉麻、苎麻等);3. 加工程度(生的或经加工但未纺制的);4. 是否为短纤或废麻 |
| 5305.0019 | ----其他 | 1. 品名;2. 种类(椰壳纤维、蕉麻、苎麻等);3. 加工程度(生的或经加工但未纺制的) |
| 5305.0020 | ---蕉麻 | 1. 品名;2. 种类(椰壳纤维、蕉麻、苎麻等);3. 加工程度(生的或经加工但未纺制的) |
| 5305.009 | ---其他: | 1. 品名;2. 种类(椰壳纤维、蕉麻、苎麻等);3. 加工程度(生的或经加工但未纺制的);4. 是否为短纤或废麻 |
| 53.06 | 亚麻纱线: | 1. 品名;2. 纱线形态(单纱、股线或缆线);3. 细度 |
| 53.07 | 黄麻纱线或品目53.03的其他纺织用韧皮纤维纱线: | 1. 品名;2. 种类(黄麻、洋麻、菽麻等);3. 纱线形态(单纱、股线或缆线);4. 细度 |
| 53.08 | 其他植物纺织纤维纱线;纸纱线: | |
| 5308.1 | -椰壳纤维纱线 | 1. 品名;2. 种类(椰壳纤维纱线、大麻纱线、苎麻纱线、纸纱线等);3. 成分含量;4. 细度 |
| 5308.2000 | -大麻纱线 | 1. 品名;2. 种类(椰壳纤维纱线、大麻纱线、苎麻纱线、纸纱线等);3. 成分含量;4. 细度 |
| 5308.901 | ---苎麻纱线: | 1. 品名;2. 种类(椰壳纤维纱线、大麻纱线、苎麻纱线、纸纱线等);3. 染整方法(漂白、未漂白、色织);4. 成分含量;5. 细度 |
| 5308.909 | ---其他: | 1. 品名;2. 种类(椰壳纤维纱线、大麻纱线、苎麻纱线、纸纱线等);3. 成分含量;4. 细度 |
| 53.09 | 亚麻机织物: | 1. 品名;2. 织造方法(机织);3. 染整方法(漂白、未漂白、色织);4. 成分含量;5. 幅宽;6. 每平方米克重 |
| 53.10 | 黄麻或品目53.03的其他纺织用韧皮纤维机织物: | 1. 品名;2. 种类(黄麻、洋麻、菽麻等);3. 织造方法(机织);4. 染整工艺(漂白、未漂白、色织);5. 成分含量;6. 幅宽;7. 每平方米克重 |
| 53.11 | 其他纺织用植物纤维机织物;纸纱线机织物: | 1. 品名;2. 种类(黄麻、洋麻、菽麻等);3. 织造方法(机织);4. 染整工艺(漂白、未漂白、色织);5. 成分含量;6. 幅宽;7. 每平方米克重 |

## 第五十四章 化学纤维长丝;化学纤维纺织材料制扁条及类似品

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 54.01 | 化学纤维长丝纺制的缝纫线,不论是否供零售用: | 1. 品名;2. 是否供零售用;3. 纤维成分(聚酯等);4. 每只重量;5. 是否上浆;6. 终捻捻向 |
| 54.02 | 合成纤维长丝纱线(缝纫线除外),非供零售用,包括细度在67分特以下的合成纤维单丝: | |
| 5402.1 | -尼龙或其他聚酰胺纺制的高强力纱,不论是否经过变形加工 | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 是否供零售用;5. 纤维成分(聚酰胺等);6. 纱线细度 |
| 5402.2 | -聚酯高强力纱,不论是否经过变形加工 | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 是否供零售用;5. 纤维成分(聚酯等);6. 纱线细度 |
| 5402.3 | -变形纱线: | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 是否供零售用;5. 纤维成分(聚酯等);6. 纱线细度 |
| 5402.44 | --弹性纱线: | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 高强纱请注明用途;5. 是否供零售用;6. 纤维成分(聚酯等);7. 纱线细度;8. 是否加捻(如加捻请注明捻度) |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 5402.45 | --其他,尼龙或其他聚酰胺纱线 | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 高强纱请注明用途;5. 是否供零售用;6. 纤维成分(聚酰胺等);7. 纱线细度;8. 是否加捻(如加捻请注明捻度) |
| 5402.4600 | --其他,部分定向聚酯纱线 | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 高强纱请注明用途;5. 是否供零售用;6. 纤维成分(聚酯等);7. 纱线细度;8. 是否加捻(如加捻请注明捻度) |
| 5402.4700 | --其他,聚酯纱线 | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 高强纱请注明用途;5. 是否供零售用;6. 纤维成分(聚酯等);7. 纱线细度;8. 是否加捻(如加捻请注明捻度) |
| 5402.4800 | --其他,聚丙烯纱线 | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 高强纱请注明用途;5. 是否供零售用;6. 纤维成分(聚丙烯等);7. 纱线细度;8. 是否加捻(如加捻请注明捻度) |
| 5402.4910 | ---断裂强度大于等于 22cN/dtex,且初始模量大于等于 750cN/dtex 的聚乙烯沙线 | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 高强纱请注明用途;5. 是否供零售用;6. 纤维成分(聚酯等);7. 纱线细度;8. 是否加捻(如加捻请注明捻度);9. 断裂强度 |
| 5402.4990 | ---其他 | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 高强纱请注明用途;5. 是否供零售用;6. 纤维成分(聚酯等);7. 纱线细度;8. 是否加捻(如加捻请注明捻度) |
| 5402.51 | --尼龙或其他聚酰胺纱线: | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 是否供零售用;5. 纤维成分(聚酰胺等);6. 纱线细度;7. 是否加捻(如加捻请注明捻度) |
| 5402.5200 | --聚酯纱线 | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 是否供零售用;5. 纤维成分(聚酯等);6. 纱线细度;7. 是否加捻(如加捻请注明捻度) |
| 5402.5300 | --聚丙烯纱线 | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 高强纱请注明用途;5. 是否供零售用;6. 纤维成分(聚丙烯等);7. 纱线细度;8. 是否加捻(如加捻请注明捻度) |
| 5402.5920 | ---断裂强度大于等于 22cN/dtex,且初始模量大于等于 750cN/dtex 的聚乙烯沙线 | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 是否供零售用;5. 纤维成分(聚乙等);6. 纱线细度;7. 是否加捻(如加捻请注明捻度);8. 断裂强度 |
| 5402.5990 | ---其他 | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 是否供零售用;5. 纤维成分(聚酯等);6. 纱线细度;7. 是否加捻(如加捻请注明捻度) |
| 5402.6 | -其他纱线(多股纱线或缆线) | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 是否供零售用;5. 纤维成分(聚酯等);6. 纱线细度 |
| 54.03 | 人造纤维长丝纱线(缝纫线除外),非供零售用,包括细度在 67 分特以下的人造纤维单丝: | 1. 品名;2. 种类(高强力纱或变形纱线等);3. 纱线形态(单纱、股线或缆线);4. 是否供零售用;5. 纤维成分(如粘胶等);6. 纱线细度;7. 纱线捻度;8. 高强力纱需注明断裂强度(单位:厘牛顿/特克斯);9. 股数 |
| 54.04 | 截面尺寸不超过 1 毫米,细度在 67 分特及以上的合成纤维单丝;表观宽度不超过 5 毫米的合成纤维纺织材料制扁条及类似品(例如,人造草): | 1. 品名;2. 种类(单丝、扁条等);3. 纤维成分;4. 单丝细度或扁条表观宽度 |
| 54.05 | 截面尺寸不超过 1 毫米,细度在 67 分特及以上的人造纤维单丝;表观宽度不超过 5 毫米的人造纤维纺织材料制扁条及类似品(例如,人造草): | 1. 品名;2. 种类(单丝、扁条等);3. 纤维成分;4. 单丝细度或扁条表观宽度 |
| 54.06 | 化学纤维长丝纱线(缝纫线除外),供零售用: | 1. 品名;2. 包装(供零售用);3. 纤维成分 |
| 54.07 | 合成纤维长丝纱线的机织物,包括品目 54.04 所列材料的机织物: | |
| 5407.1 | -尼龙或其他聚酰胺高强力纱、聚酯高强力纱纺制的机织物: | 1. 品名;2. 织造方法(机织、平行纱层叠黏合);3. 染整方法(漂白、色织、染色等);4. 组织结构(平纹、斜纹、缎纹等);5. 成分含量;6. 幅宽;7. 每平方米克重;8. 是否为高强力纱;9. 品牌 |
| 5407.2 | -扁条及类似品的机织物 | 1. 品名;2. 织造方法(机织、平行纱层叠黏合);3. 染整方法(漂白、色织、染色等);4. 组织结构(平纹、斜纹、缎纹等);5. 成分含量;6. 幅宽;7. 每平方米克重;8. 品牌 |
| 5407.3000 | -第十一类注释九所列的机织物 | 1. 品名;2. 织造方法(机织、平行纱层叠黏合);3. 染整方法(漂白、色织、染色等);4. 组织结构(平纹、斜纹、缎纹等);5. 成分含量;6. 幅宽;7. 每平方米克重;8. 品牌 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 5407.41 | -其他机织物,按重量计尼龙或其他聚酰胺长丝含量在85%及以上: | 1. 品名;2. 织造方法(机织、平行纱层叠黏合);3. 染整方法(漂白、色织、染色等);4. 组织结构(平纹、斜纹、缎纹等);5. 成分含量;6. 幅宽;7. 每平方米克重;8. 品牌 |
| 5407.5 | -其他机织物,按重量计聚酯变形长丝含量在85%及以上: | 1. 品名;2. 织造方法(机织、平行纱层叠黏合);3. 染整方法(漂白、色织、染色等);4. 组织结构(平纹、斜纹、缎纹等);5. 成分含量(聚酯变形长丝等成分及含量);6. 幅宽;7. 每平方米克重;8. 品牌 |
| 5407.6 | -其他机织物,按重量计聚酯长丝含量在85%及以上: | 1. 品名;2. 织造方法(机织、平行纱层叠黏合);3. 染整方法(漂白、色织、染色等);4. 组织结构(平纹、斜纹、缎纹等);5. 成分含量;6. 幅宽;7. 每平方米克重;8. 品牌 |
| 5407.7 | -其他机织物,按重量计其他合成纤维长丝含量在85%及以上: | 1. 品名;2. 织造方法(机织、平行纱层叠黏合);3. 染整方法(漂白、色织、染色等);4. 组织结构(平纹、斜纹、缎纹等);5. 成分含量;6. 幅宽;7. 每平方米克重;8. 品牌 |
| 5407.8 | -其他机织物,按重量计其他合成纤维长丝含量在85%以下,主要或仅与棉混纺: | 1. 品名;2. 织造方法(机织、平行纱层叠黏合);3. 染整方法(漂白、色织、染色等);4. 组织结构(平纹、斜纹、缎纹等);5. 成分含量;6. 幅宽;7. 每平方米克重;8. 品牌 |
| 5407.9 | -其他机织物: | 1. 品名;2. 织造方法(机织、平行纱层叠黏合);3. 染整方法(漂白、色织、染色等);4. 组织结构(平纹、斜纹、缎纹等);5. 成分含量;6. 幅宽;7. 每平方米克重;8. 品牌 |
| 54.08 | 人造纤维长丝纱线的机织物,包括品目54.05所列材料的机织物: | 1. 品名;2. 织造方法(机织、平行纱层叠黏合);3. 染整方法(漂白、色织、染色等);4. 组织结构(平纹、斜纹、缎纹等);5. 成分含量;6. 幅宽;7. 每平方米克重;8. 品牌 |

## 第五十五章　化学纤维短纤

【注解】

混纺纱线织物的归类原理:

1、按制成该物品的纤维品种、性质先归入相对应的章。

2、按该物品所属的加工程度归入该章的前、中或后的商品编码中。

3、由两种或两种以上的纺织材料混合制成的物品,应按重量比例最大的那种材料归类,当没有一种纺织材料的重量比例较大时,应按可归入有关商品编码中最后一个商品编码所列的纺织材料归类。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 55.01 | 合成纤维长丝丝束: | 1. 品名;2. 纤维成分;3. 单丝细度;4. 丝束长度;5. 丝束捻度;6. 丝束总细度 |
| 55.02 | 人造纤维长丝丝束: | 1. 品名;2. 纤维成分;3. 单丝细度;4. 丝束长度;5. 丝束捻度;6. 丝束总细度 |
| 55.03 | 合成纤维短纤,未梳或未经其他纺前加工: | 1. 品名;2. 加工程度(未梳、未经纺前加工);3. 纤维成分;4. 长度;5. 细度 |
| 55.04 | 人造纤维短纤,未梳或未经其他纺前加工: | 1. 品名;2. 加工程度(未梳、未经纺前加工);3. 人造纤维种类;4. 细度;5. 长度 |
| 55.05 | 化学纤维废料(包括落绵、废纱及回收纤维): | 1. 品名;2. 来源(落绵、废纱、回收纤维);3. 纤维成分;4. 颜色(白色、杂色等) |
| 55.06 | 合成纤维短纤,已梳或经其他纺前加工: | 1. 品名;2. 加工程度(已梳、经纺前加工);3. 纤维成分 |
| 55.07 | 人造纤维短纤,已梳或经其他纺前加工: | 1. 品名;2. 加工程度(已梳、经纺前加工);3. 纤维成分 |
| 55.08 | 化学纤维短纤纺制的缝纫线,不论是否供零售用: | 1. 品名;2. 成分含量;3. 纱线细度;4. 每只重量;5. 是否上浆;6. 终捻捻向;7. 是否供零售用 |
| 55.09 | 合成纤维短纤纺制的纱线(缝纫线除外),非供零售用: | 1. 品名;2. 种类(单纱、股线、缆线);3. 是否供零售用;4. 成分含量;5. 纱线细度;6. 股线注明股数 |
| 55.10 | 人造纤维短纤纺制的纱线(缝纫线除外),非供零售用: | 1. 品名;2. 种类(单纱、股线、缆线);3. 是否供零售用;4. 成分含量;5. 纱线细度;6. 股线注明股数 |
| 55.11 | 化学纤维短纤纺制的纱线(缝纫线除外),供零售用: | 1. 品名;2. 种类(单纱、股线、缆线);3. 是否供零售用;4. 成分含量;5. 纱线细度 |
| 55.12 | 合成纤维短纤纺制的机织物,按重量计合成纤维短纤含量在85%及以上: | 1. 品名;2. 织造方法(机织);3. 染整方法(漂白、未漂白、色织、染色等);4. 组织结构(平纹、斜纹、缎纹等);5. 成分含量;6. 幅宽;7. 每平方米克重;8. 品牌 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 55.13 | 合成纤维短纤纺制的机织物，按重量计合成纤维短纤含量85%以下，主要或仅与棉混纺，每平方米重量不超过170克： | 1. 品名；2. 种类（单纱、股线、缆线）；3. 织造方法（机织）；4. 染整方法（漂白、未漂白、色织、染色等）；5. 组织结构（平纹、斜纹、缎纹等）；6. 成分含量；7. 幅宽；8. 每平方米克重；9. 品牌 |
| 55.14 | 合成纤维短纤纺制的机织物，按重量计合成纤维短纤含量在85%以下，主要或仅与棉混纺，每平方米重量超过170克 | 1. 品名；2. 织造方法（机织）；3. 染整方法（漂白、未漂白、色织、染色等）；4. 组织结构（平纹、斜纹、缎纹等）；5. 成分含量；6. 幅宽；7. 每平方米克重；8. 品牌 |
| 55.15 | 合成纤维短纤纺制的其他机织物： | 1. 品名；2. 织造方法（机织）；3. 染整方法（漂白、未漂白、色织、染色等）；4. 组织结构（平纹、斜纹、缎纹等）；5. 成分含量；6. 幅宽；7. 每平方米克重；8. 品牌 |
| 55.16 | 人造纤维短纤纺制的机织物： | 1. 品名；2. 织造方法（机织）；3. 染整方法（漂白、未漂白、色织、染色等）；4. 组织结构（平纹、斜纹、缎纹等）；5. 成分含量；6. 幅宽；7. 每平方米克重；8. 品牌 |

## 第五十六章　絮胎、毡呢及无纺织物；特种纱线、绳、索、缆及其制品

【注解】

1、无纺织物与普通絮胎的主要区别：无纺织物一般按照整张网或薄片的厚度和宽度将纤维或长丝粘合起来。

2、无纺织物与纸、纸板的主要区别：无纺织物的纤维一般在生产过程中未被融化掉。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 56.01 | 纺织材料絮胎及其制品；长度不超过5毫米的纺织纤维（纤维屑）、纤维粉末及球结： | |
| 5601.2 | -絮胎；其他弩胎制品： | 1. 品名；2. 纤维成分（如棉制） |
| 5601.3000 | -纤维屑、纤维粉末及球结 | 1. 品名；2. 状态（纤维屑、球结） |
| 56.02 | 毡呢，不论是否浸渍、涂布、包覆或层压： | 1. 品名；2. 加工方法（针刺缝编、涂布、浸渍、层压、包覆等）；3. 纤维成分含量 |
| 56.03 | 无纺织物，不论是否浸渍、涂布、包覆或层压： | |
| 5603.1110 | ---经浸渍、涂布、包覆或层压 | 1. 品名；2. 加工方法（涂布、浸渍、层压、包覆等）；3. 是否化学纤维长丝制；4. 每平方米克重；5. 成分含量；6. 用途 |
| 5603.1190 | ---其他 | 1. 品名；2. 加工方法；3. 化学纤维长丝制应注明；4. 每平方米克重；5. 成分含量；6. 用途 |
| 5603.12 | --每平方米重量超过25克，但不超过70克： | 1. 品名；2. 加工方法（涂布、浸渍、层压、包覆等）；3. 是否化学纤维长丝制；4. 每平方米克重；5. 成分含量；6. 用途 |
| 5603.13 | --每平方米重量超过70克，但不超过150克： | 1. 品名；2. 加工方法（涂布、浸渍、层压、包覆等）；3. 是否化学纤维长丝制；4. 每平方米克重；5. 成分含量；6. 用途 |
| 5603.1410 | ---经浸渍、涂布、包覆或层压 | 1. 品名；2. 加工方法（涂布、浸渍、层压、包覆等）；3. 是否化学纤维长丝制；4. 每平方米克重；5. 成分含量；6. 用途 |
| 5603.1490 | ---其他 | 1. 品名；2. 加工方法；3. 化学纤维长丝制应注明；4. 每平方米克重；5. 成分含量；6. 用途 |
| 5603.9110 | ---经浸渍、涂布、包覆或层压 | 1. 品名；2. 加工方法（涂布、浸渍、层压、包覆等）；3. 每平方米克重；4. 成分含量；5. 用途 |
| 5603.9190 | ---其他 | 1. 品名；2. 加工方法；3. 每平方米克重；4. 成分含量；5. 用途 |
| 5603.9210 | ---经浸渍、涂布、包覆或层压 | 1. 品名；2. 加工方法（涂布、浸渍、层压、包覆等）；3. 每平方米克重；4. 成分含量；5. 用途 |
| 5603.9290 | ---其他 | 1. 品名；2. 加工方法；3. 每平方米克重；4. 成分含量；5. 用途 |
| 5603.9310 | ---经浸渍、涂布、包覆或层压 | 1. 品名；2. 加工方法（涂布、浸渍、层压、包覆等）；3. 每平方米克重；4. 成分含量；5. 用途 |
| 5603.9390 | ---其他 | 1. 品名；2. 加工方法；3. 每平方米克重；4. 成分含量；5. 用途 |
| 5603.9410 | ---经浸渍、涂布、包覆或层压 | 1. 品名；2. 加工方法（涂布、浸渍、层压、包覆等）；3. 每平方米克重；4. 成分含量；5. 用途 |
| 5603.9490 | ---其他 | 1. 品名；2. 加工方法；3. 每平方米克重；4. 成分含量；5. 用途 |
| 56.04 | 用纺织材料包覆的橡胶线及绳；用橡胶或塑料浸渍、涂布、包覆或套裹的纺织纱线及品目54.04或54.05的扁条及类似品： | 1. 品名；2. 加工方法（浸渍、涂布或包覆等）；3. 内层材质；4. 外层材质 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 56.05 | 含金属纱线,不论是否螺旋花线,由纺织纱线或品目 54.04 或 54.05 的扁条及类似品与金属线、扁条或粉末混合制得或用金属包覆制得: | 1. 品名;2. 含金属纱线;3. 成分含量 |
| 56.06 | 粗松螺旋花线,品目 54.04 或 54.05 的扁条及类似品制的螺旋花线(品目 56.05 的货品及马毛粗松螺旋花线除外);绳绒线(包括植绒绳绒线);纵行起圈纱线: | 1. 品名;2. 种类(绳绒及粗松花线、纵行起圈纱线等) |
| 56.07 | 线、绳、索、缆,不论是否编织或编结而成,也不论是否用橡胶或塑料浸渍、涂布、包覆或套裹: | |
| 5607.2100 | --包扎用绳 | 1. 品名;2. 用途(包扎用等);3. 纤维成分 |
| 5607.2900 | --其他 | 1. 品名;2. 纤维成分 |
| 5607.4100 | --包扎用绳 | 1. 品名;2. 用途(包扎用等);3. 纤维成分 |
| 5607.4900 | -其他 | 1. 品名;2. 纤维成分 |
| 5607.5000 | -其他合成纤维纺制 | 1. 品名;2. 纤维成分;3. 是否编织 |
| 5607.9 | -其他: | 1. 品名;2. 纤维成分 |
| 56.08 | 线、绳或索结制的网料;纺织材料制成的渔网及其他网: | |
| 5608.1100 | --制成的渔网 | 1. 品名;2. 用途(渔网、购物网等);3. 纤维成分;4. 成网方式(结制) |
| 5608.1900 | --其他 | 1. 品名;2. 用途(渔网、购物网等);3. 纤维成分 |
| 5608.9 | -其他 | 1. 品名;2. 用途(渔网、购物网等);3. 纤维成分 |
| 56.09 | 用纱线、品目 54.04 或 54.05 的扁条及类似品或线、绳、索、缆制成的其他品目未列名物品: | 1. 品名;2. 用途;3. 纤维成分 |

## 第五十七章　地毯纺织材料的其他铺地制品

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 57.01 | 结织栽绒地毯及纺织材料的其他结织栽绒铺地制品,不论是否制成的: | 1. 品名;2. 织造方法(栽绒、手织等);3. 是否为铺地制品;4. 纤维成分;5. 规格尺寸 |
| 57.02 | 机织地毯及纺织材料的其他机织铺地制品,未簇绒或未植绒,不论是否制成的,包括“开来姆”、“苏麦克”、“卡拉马尼”及类似的手织地毯: | |
| 5702.1 | -“开来姆”、“苏麦克”、“卡拉马尼”及类似的手织地毯 | 1. 品名;2. 织造方法(机织、手织等);3. 纤维成分;4. 规格尺寸 |
| 5702.2 | -椰壳纤维制的铺地制品 | 1. 品名;2. 织造方法(栽绒、手织等);3. 是否为铺地制品;4. 纤维成分;5. 规格尺寸 |
| 5702.3 | -其他起绒结构的铺地制品,未制成的: | 1. 品名;2. 织造方法(栽绒、手织等);3. 是否为铺地制品;4. 纤维成分;5. 规格尺寸 |
| 5702.4 | -其他起绒结构的铺地制品,制成的: | 1. 品名;2. 织造方法(栽绒、手织等);3. 是否为铺地制品;4. 纤维成分;5. 规格尺寸 |
| 5702.5 | -其他非起绒结构的铺地制品,未制成的: | 1. 品名;2. 织造方法(栽绒、手织等);3. 是否为铺地制品;4. 纤维成分;5. 规格尺寸 |
| 5702.9 | -其他非起绒结构的铺地制品,制成的: | 1. 品名;2. 织造方法(栽绒、手织等);3. 是否为铺地制品;4. 纤维成分;5. 规格尺寸 |
| 57.03 | 簇绒地毯及纺织材料的其他簇绒铺地制品,不论是否制成的: | 1. 品名;2. 织造方法(簇绒);3. 是否为铺地制品;4. 纤维成分;5. 规格尺寸 |
| 57.04 | 毡呢地毯及纺织材料的其他毡呢铺地制品,未簇绒或未植绒,不论是否制成的: | 1. 品名;2. 织造方法(毡呢);3. 是否为铺地制品;4. 纤维成分;5. 规格尺寸(最大表面面积) |
| 57.05 | 其他地毯及纺织材料的其他铺地制品,不论是否制成的: | 1. 品名;2. 是否为铺地制品;3. 纤维成分;4. 是否含有膨润土;5. 规格尺寸 |

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# 第五十八章　特种机织物;簇绒织物;花边;装饰毯;装饰带;刺绣品

【注解】

“被褥状纺织制品”一般指一层胎料缝合一层织物或两层织物夹一层胎料,但缝合主要起绗缝的特征,图案不构成刺绣品的特征。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 58.01 | 起绒机织物及绳绒织物,但品目 58.02 或 58.06 的织物除外 | |
| 5801.1 | -羊毛或动物细毛制 | 1. 品名;2. 织造方法(机织);3. 幅宽;4. 纤维成分 |
| 5801.21 | --不割绒的纬起绒织物 | 1. 品名;2. 织造方法(机织);3. 起绒方式(经起绒、纬起绒或绳绒);4. 幅宽;5. 纤维成分 |
| 5801.2200 | --割绒的灯芯绒 | 1. 品名;2. 织造方法(机织);3. 割绒请注明;4. 幅宽;5. 纤维成分 |
| 5801.2300 | --其他纬起绒织物 | 1. 品名;2. 织造方法(机织);3. 起绒方式(经起绒、纬起绒或绳绒);4. 幅宽;5. 纤维成分 |
| 5801.2600 | --绳绒织物 | 1. 品名;2. 织造方法(机织);3. 起绒方式(经起绒、纬起绒或绳绒);4. 幅宽;5. 纤维成分 |
| 5801.2710 | ---不割绒的(棱纹绸) | 1. 品名;2. 织造方法(机织);3. 起绒方式(经起绒、纬起绒或绳绒);4. 幅宽;5. 纤维成分 |
| 5801.2720 | ---割绒的 | 1. 品名;2. 织造方法(机织);3. 起绒方式(经起绒、纬起绒或绳绒);4. 是否为割绒;5. 幅宽;6. 纤维成分 |
| 5801.3100 | --不割绒的纬起绒织物 | 1. 品名;2. 织造方法(机织);3. 起绒方式(经起绒、纬起绒或绳绒);4. 幅宽;5. 纤维成分 |
| 5801.3200 | --割绒的灯芯绒 | 1. 品名;2. 织造方法(机织);3. 起绒方式(经起绒、纬起绒或绳绒);4. 是否为割绒;5. 幅宽;6. 纤维成分 |
| 5801.3300 | --其他纬起绒织物 | 1. 品名;2. 织造方法(机织);3. 起绒方式(经起绒、纬起绒或绳绒);4. 幅宽;5. 纤维成分 |
| 5801.3600 | --绳绒织物 | 1. 品名;2. 织造方法(机织);3. 起绒方式(经起绒、纬起绒或绳绒);4. 幅宽;5. 纤维成分 |
| 5801.3710 | ---不割绒的(棱纹绸) | 1. 品名;2. 织造方法(机织);3. 起绒方式(经起绒、纬起绒或绳绒);4. 幅宽;5. 纤维成分 |
| 5801.3720 | ---割绒的 | 1. 品名;2. 织造方法(机织);3. 起绒方式(经起绒、纬起绒或绳绒);4. 是否为割绒;5. 幅宽;6. 纤维成分 |
| 5801.9010 | ---丝及绢丝制 | 1. 品名;2. 织造方法(机织);3. 幅宽;4. 纤维成分 |
| 5801.9090 | ---其他 | 1. 品名;2. 织造方法(机织);3. 起绒方式(经起绒、纬起绒或绳绒);4. 幅宽;5. 纤维成分 |
| 58.02 | 毛巾织物及类似的毛圈机织物,但品目 58.06 的狭幅织物除外;簇绒织物,但品目 57.03 的产品除外: | |
| 5802.1100 | --未漂白 | 1. 品名;2. 织造方法(机织);3. 起绒方式(簇绒或毛圈);4. 是否漂白;5. 幅宽;6. 纤维成分 |
| 5802.1900 | --其他 | 1. 品名;2. 织造方法(机织);3. 起绒方式(簇绒或毛圈);4. 幅宽;5. 纤维成分 |
| 5802.2 | -其他纺织材料制的毛巾织物及类似的毛圈机织物: | 1. 品名;2. 织造方法(机织);3. 起绒方式(簇绒或毛圈);4. 幅宽;5. 纤维成分 |
| 5802.3 | -簇绒织物: | 1. 品名;2. 织造方法(机织);3. 起绒方式(簇绒或毛圈);4. 幅宽;5. 纤维成分 |
| 58.03 | 纱罗,但品目 58.06 的狭幅织物除外: | 1. 品名;2. 组织结构(纱罗);3. 幅宽;4. 纤维成分 |
| 58.04 | 网眼薄纱及其他网眼织物,但不包括机织物、针织物或钩编织物;成卷、成条或成小块图案的花边,但品目 60.02 至 60.06 的织物除外: | 1. 品名;2. 种类(网眼、花边);3. 织造方法(机制、手工制);4. 幅宽;5. 纤维成分 |
| 58.05 | “哥白林”、“弗朗德”、“奥步生”、“波威”及类似式样的手织装饰毯,以及手工针绣嵌花装饰毯(例如,小针脚或十字绣),不论是否制成的: | 1. 品名;2. 用途(装饰用);3. 种类(手工针绣嵌花装饰毯等);4. 幅宽;5. 纤维成分 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 58.06 | 狭幅机织物,但品目 58.07 的货品除外;用粘合剂粘合制成的有经纱而无纬纱的狭幅织物(包扎匹头用带): | |
| 5806.1 | -起绒机织物(包括毛巾织物及类似的毛圈织物)及绳绒织物 | 1. 品名;2. 织造方法(机织);3. 起绒方式(毛巾、绳绒等);4. 成分含量;5. 幅宽 |
| 5806.2000 | -按重量计弹性纱线或橡胶线含量在 5%及以上的其他机织物 | 1. 品名;2. 织造方法(机织);3. 成分含量;4. 幅宽 |
| 5806.3 | -其他机织物: | 1. 品名;2. 织造方法(机织);3. 成分含量;4. 幅宽 |
| 5806.4 | -用粘合剂粘合制成的有经纱而无纬纱的织物(包扎匹头用带): | 1. 品名;2. 织造方法(机织);3. 成分含量;4. 幅宽 |
| 58.07 | 非绣制的纺织材料制标签、徽章及类似品,成匹、成条或裁成一定形状或尺寸: | 1. 品名;2. 织造方法(机织、针织等);3. 成分含量;4. 幅宽;5. 刺绣请注明 |
| 58.08 | 成匹的编带;非绣制的成匹装饰带,但针织或钩编的除外;流苏、绒球及类似品: | 1. 品名;2. 规格(成匹);3. 幅宽;4. 成分含量 |
| 58.09 | 其他品目未列名的金属线机织物及品目 56.05 所列含金属纱线的机织物,用于衣着、装饰及类似用途: | 1. 品名;2. 用途(衣着、装饰等);3. 织造方法(金属线或含金属纱线机织);4. 幅宽;5. 成分含量 |
| 58.10 | 成匹、成条或成小块图案的刺绣品: | 1. 品名;2. 织造方法(刺绣);3. 是否见底布;4. 成分含量 |
| 58.11 | 用一层或几层纺织材料与胎料经绗缝或其他方法组合制成的被褥状纺织品,但品目 58.10 的刺绣品除外: | 1. 品名;2. 成分含量 |

## 第五十九章 浸渍、涂布、包覆或层压的纺织物;工业用纺织物品

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 59.01 | 用胶或淀粉物质涂布的纺织物,作书籍封面及类似用途的;描图布;制成的油画布;作帽里的硬衬布及类似硬挺纺织物: | 1. 品名;2. 用途;3. 处理工艺及材质(涂布、浸渍、层压);4. 成分含量 |
| 59.02 | 尼龙或其他聚酰胺、聚酯或粘胶纤维高强力纱制的帘子布: | 1. 品名;2. 成分含量;3. 是否高强力纱制 |
| 59.03 | 用塑料浸渍、涂布、包覆或层压的纺织物,但品目 59.02 的货品除外: | 1. 品名;2. 处理方法(涂布、浸渍、层压等);3. 塑料种类;4. 成分含量 |
| 59.04 | 列诺伦(亚麻油地毡),不论是否剪切成形;以织物为底布经涂布或覆面的铺地制品,不论是否剪切成形: | 1. 品名 |
| 59.05 | 糊墙织物: | 1. 品名;2. 是否糊墙用;3. 是否为纸衬背;4. 幅宽;5. 表面层纤维成分含量 |
| 59.06 | 用橡胶处理的纺织物,但品目 59.02 的货品除外: | |
| 5906.1 | -宽度不超过 20 厘米的胶粘带: | 1. 品名;2. 织造方法(机织、针织、钩编等);3. 处理材料(橡胶);4. 是否是胶粘带、绝缘带;5. 幅宽 |
| 5906.9100 | --针织或钩编的 | 1. 品名;2. 织造方法(机织、针织、钩编等);3. 处理材料(橡胶);4. 幅宽 |
| 5906.9910 | ---绝缘布或带 | 1. 品名;2. 织造方法(机织、针织、钩编等);3. 处理材料(橡胶);4. 是否是胶粘带、绝缘带;5. 幅宽 |
| 5906.9990 | ---其他 | 1. 品名;2. 织造方法(机织、针织、钩编等);3. 处理材料(橡胶);4. 幅宽 |
| 59.07 | 用其他材料浸渍、涂布或包覆的纺织物;作舞台、摄影布景或类似用途的已绘制画布: | |
| 5907.0010 | ---绝缘布或带 | 1. 品名;2. 处理材料;3. 是否为绝缘带 |
| 5907.0020 | ---已绘制画布 | 1. 品名;2. 是否为已绘制画布;3. 处理材料 |
| 5907.0090 | ---其他 | 1. 品名;2. 处理材料 |
| 59.08 | 用纺织材料机织、编结或针织而成的灯芯、炉芯、打火机芯、烛芯或类似品;煤气灯纱筒及纱罩,不论是否浸渍: | 1. 品名;2. 用途 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 59.09 | 纺织材料制的水龙软管及类似的管子，不论有无其他材料作衬里、护套或附件： | 1. 品名；2. 纤维成分 |
| 59.10 | 纺织材料制的传动带或输送带及带料，不论是否用塑料浸渍、涂布、包覆或压层，也不论是否用金属或其他材料加强： | 1. 品名；2. 纤维成分；3. 厚度 |
| 59.11 | 本章注释七所规定的作专门技术用途的纺织产品及制品： | |
| 5911.1 | -用橡胶、皮革或其他材料涂布、包覆或层压的作针布用的纺织物、毡呢及毡呢衬里机织物，以及作专门技术用途的类似织物，包括用橡胶浸渍的、用于包覆纺缍（织轴）的狭幅丝绒织物： | 1. 品名；2. 用途 |
| 5911.2 | -筛布，不论是否制成的 | 1. 品名；2. 纤维成分含量 |
| 5911.3 | -环状或装有连接装置的纺织物及毡呢，用于造纸机器或类似机器（例如，制浆机或制石棉水泥的机器）： | 1. 品名；2. 用途；3. 是否为环状或有联接装置的纺织物或毡呢；4. 每平方米克重 |
| 5911.4 | -用于榨油机器或类似机器的滤布，包括人发制滤布 | 1. 品名；2. 用途 |
| 5911.9 | -其他 | 1. 品名；2. 用途（如半导体晶圆制造用等）；3. 若为半导体晶圆制造用需注明是否为自粘和是否为圆形 |

## 第六十章　针织物及钩编织物

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 60.01 | 针织或钩编的起绒织物，包括“长毛绒”织物及毛圈织物： | |
| 6001.1 | -“长毛绒”织物 | 1. 品名；2. 织造方法（针织或钩编）；3. 起绒方法（毛圈或长毛绒）；4. 幅宽；5. 纤维成分含量 |
| 6001.2 | -毛圈绒头织物： | 1. 品名；2. 织造方法（针织或钩编）；3. 起绒方法（毛圈或长毛绒）；4. 幅宽；5. 纤维成分含量 |
| 6001.9 | -其他： | 1. 品名；2. 织造方法（针织或钩编）；3. 幅宽；4. 纤维成分含量 |
| 60.02 | 宽度不超过 30 厘米，按重量计弹性纱线或橡胶线含量在 5% 及以上的针织物或钩编织物，但品目 60.01 的货品除外： | 1. 品名；2. 织造方法（针织或钩编）；3. 成分含量；4. 幅宽 |
| 60.03 | 宽度不超过 30 厘米的针织或钩编织物，但品目 60.01 或 60.02 的货品除外： | 1. 品名；2. 织造方法（针织或钩编）；3. 成分含量；4. 幅宽 |
| 60.04 | 宽度超过 30 厘米，按重量计弹性纱线或橡胶线含量在 5% 及以上的针织物或钩编织物，但品目 60.01 的货品除外： | 1. 品名；2. 织造方法（针织或钩编）；3. 成分含量；4. 幅宽 |
| 60.05 | 经编织物（包括由镶边针织机织成的），但品目 60.01 至 60.04 的货品除外： | 1. 品名；2. 织造方法（针织、经编）；3. 染整方法（色织、染色、漂白等）；4. 成分含量；5. 幅宽 |
| 60.06 | 其他针织或钩编织物： | 1. 品名；2. 织造方法（针织或钩编）；3. 染整方法（色织、染色、漂白等）；4. 成分含量；5. 幅宽 |

## 第六十一章　针织或钩编的服装及衣着附件

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 61.01 | 针织或钩编的男式大衣、短大衣、斗篷、短斗篷、带风帽的防寒短上衣（包括滑雪短上衣）、防风衣、防风短上衣及类似品，但品目 61.03 的货品除外： | 1. 品名；2. 织造方法（针织或钩编）；3. 种类（防风大衣、短大衣、斗篷等）；4. 类别（男式）；5. 成分含量；6. 品牌；7. 货号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 61.02 | 针织或钩编的女式大衣、短大衣、斗篷、短斗篷、带风帽的防寒短上衣(包括滑雪短上衣)、防风衣、防风短上衣及类似品,但品目61.04的货品除外: | 1. 品名;2. 织造方法(针织或钩编);3. 种类(防风大衣、短大衣、斗篷等);4. 类别(女式);5. 成分含量;6. 品牌;7. 货号 |
| 61.03 | 针织或钩编的男式西服套装、便服套装、上衣、长裤、护胸背带工装裤、马裤及短裤(游泳裤除外): | 1. 品名;2. 织造方法(针织或钩编);3. 种类(防风大衣、短大衣、斗篷等);4. 类别(男式);5. 成分含量;6. 品牌;7. 货号 |
| 61.04 | 针织或钩编的女式西服套装、便服套装、上衣、连衣裙、裙子、裙裤、长裤、护胸背带工装裤、马裤及短裤(游泳服除外): | 1. 品名;2. 织造方法(针织或钩编);3. 种类(西服、便服套装、上衣、长裤、马裤、工装裤等);4. 类别(女式);5. 成分含量;6. 品牌;7. 货号 |
| 61.05 | 针织或钩编的男衬衫: | 1. 品名;2. 织造方法(针织或钩编);3. 种类(衬衫);4. 类别(男式);5. 成分含量;6. 品牌;7. 货号 |
| 61.06 | 针织或钩编的女衬衫: | 1. 品名;2. 织造方法(针织或钩编);3. 种类(衬衫);4. 类别(女式);5. 成分含量;6. 品牌;7. 货号 |
| 61.07 | 针织或钩编的男式内裤、三角裤、长睡衣、睡衣裤、浴衣、晨衣及类似品: | 1. 品名;2. 织造方法(针织或钩编);3. 种类(内衣、内裤等);4. 类别(男式);5. 成分含量;6. 品牌;7. 货号 |
| 61.08 | 针织或钩编的女式长衬裙、衬裙、三角裤、短衬裤、睡衣、睡衣裤、浴衣、晨衣及类似品 | 1. 品名;2. 织造方法(针织或钩编);3. 种类(内衣、内裤等);4. 类别(女式);5. 成分含量;6. 品牌;7. 货号 |
| 61.09 | 针织或钩编的T恤衫、汗衫及其他背心: | 1. 品名;2. 织造方法(针织或钩编);3. 种类(T恤衫、汗衫等);4. 类别(男式、女式);5. 成分含量;6. 品牌;7. 货号 |
| 61.10 | 针织或钩编的套头衫、开襟衫、背心及类似品: | 1. 品名;2. 织造方法(针织、钩编,是否为起绒);3. 种类(套头衫、开襟衫、背心等);4. 类别(男式、女式);5. 成分含量;6. 品牌;7. 货号 |
| 61.11 | 针织或钩编的婴儿服装及衣着附件: | 1. 品名;2. 织造方法(针织或钩编);3. 种类(外衣、雨衣等);4. 类别(婴儿);5. 成分含量;6. 尺寸(衣长及裤长);7. 品牌;8. 货号 |
| 61.12 | 针织或钩编的运动服、滑雪服及游泳服: | 1. 品名;2. 织造方法(针织或钩编);3. 种类(运动套装、运动装、滑雪服、游泳服);4. 类别(男式、女式);5. 成分含量;6. 品牌;7. 货号 |
| 61.13 | 用品目59.03、59.06或59.07的针织物或钩编织物制成的服装: | 1. 品名;2. 织造方法(针织或钩编);3. 种类(上衣、长裤、短裤等);4. 类别(男式、女式);5. 处理材料(塑料、橡胶);6. 成分含量;7. 品牌;8. 货号 |
| 61.14 | 针织或钩编的其他服装: | 1. 品名;2. 织造方法(针织或钩编);3. 种类(连身衣、夏服、水洗服、无袖罩衫等);4. 类别(男式、女式、儿童);5. 成分含量;6. 品牌;7. 货号 |
| 61.15 | 针织或钩编的连裤袜、紧身裤袜、长筒袜、短袜及其他袜类包括用以治疗静脉曲张的长筒袜和无外绱鞋底的鞋类: | |
| 6115.1000 | -渐紧压袜类(例如,用以治疗静脉曲张的长筒袜) | 1. 品名;2. 织造方法(针织或钩编);3. 用途;4. 品牌;5. 货号 |
| 6115.2100 | --每根单丝细度在67分特以下的合成纤维制 | 1. 品名;2. 织造方法(针织或钩编);3. 种类(连裤袜、统袜、矫正袜);4. 成分含量;5. 单丝细度;6. 品牌;7. 货号 |
| 6115.2200 | --每根单丝细度在67分特及以上的合成纤维制 | 1. 品名;2. 织造方法(针织或钩编);3. 种类(连裤袜、统袜、矫正袜);4. 成分含量;5. 单丝细度;6. 品牌;7. 货号 |
| 6115.29 | --其他纺织材料制: | 1. 品名;2. 织造方法(针织或钩编);3. 种类(连裤袜、统袜、矫正袜);4. 成分含量;5. 品牌;6. 货号 |
| 6115.3000 | -女士长筒袜或中筒袜,每根单丝细度在67分特以下 | 1. 品名;2. 织造方法(针织或钩编);3. 种类(连裤袜、统袜、矫正袜);4. 类别(女式);5. 是否为女士统袜;6. 成分含量;7. 单丝细度;8. 品牌;9. 货号 |
| 6115.9400 | --羊毛或动物细毛制 | 1. 品名;2. 织造方法(针织或钩编);3. 种类(连裤袜、统袜、矫正袜);4. 成分含量;5. 单丝细度;6. 品牌;7. 货号 |
| 6115.9500 | --棉制 | 1. 品名;2. 织造方法(针织或钩编);3. 种类(连裤袜、统袜、矫正袜);4. 成分含量;5. 单丝细度;6. 品牌;7. 货号 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 6115.9600 | --合成纤维制 | 1. 品名;2. 织造方法(针织或钩编);3. 种类(连裤袜、统袜、矫正袜);4. 类别(男式、女式);5. 是否为女士统袜;6. 成分含量;7. 单丝细度;8. 品牌;9. 货号 |
| 6115.9900 | --其他纺织材料制 | 1. 品名;2. 织造方法(针织或钩编);3. 种类(连裤袜、统袜、矫正袜);4. 类别(男式、女式);5. 是否为女士统袜;6. 成分含量;7. 单丝细度;8. 品牌;9. 货号 |
| 61.16 | 针织或钩编的分指手套、连指手套及露指手套: | |
| 6116.1000 | -用塑料或橡胶浸渍、涂布或包覆的 | 1. 品名;2. 织造方法(针织或钩编);3. 处理材料(塑料、橡胶);4. 成分含量;5. 品牌;6. 货号 |
| 6116.9 | -其他: | 1. 品名;2. 织造方法(针织或钩编);3. 成分含量;4. 品牌;5. 货号 |
| 61.17 | 其他制成的针织或钩编的衣着附件;服装或衣着附件的针织或钩编的零件: | |
| 6117.1 | -披巾、头巾、围巾、披纱、面纱及类似品: | 1. 品名;2. 织造方法(针织或钩编);3. 成分含量;4. 品牌;5. 货号 |
| 6117.8 | -其他附件: | 1. 品名;2. 织造方法(针织或钩编);3. 成分含量;4. 品牌 |
| 6117.9000 | -零件 | 1. 品名;2. 织造方法(针织或钩编);3. 成分含量 |

## 第六十二章　非针织或非钩编的服装及衣着附件

【注解】

1、本章基本上为非针织非钩编织物,如机织、无纺等,但税目62.12与62.17除外。

2、本章"衬衣及仿男式女衬衣"指:人体上身穿着并从领口处全开襟或半开襟的长袖或短袖衣服;"罩衫"也是上半身穿的,但可以无袖,领口处也可以不开襟。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 62.01 | 男式大衣、短大衣、斗篷、短斗篷、带风帽的防寒短上衣(包括滑雪短上衣)、防风衣、防风短上衣及类似品,但税号62.03的货品除外: | 1. 品名;2. 织造方法(机织等);3. 种类(防风大衣、短大衣、斗篷等);4. 类别(男式);5. 成分含量;6. 品牌;7. 货号 |
| 62.02 | 女式大衣、短大衣、斗篷、短斗篷、带风帽的防寒短上衣(包括滑雪短上衣)、防风衣、防风短上衣及类似品,但品目62.04的货品除外: | 1. 品名;2. 织造方法(机织等);3. 种类(防风大衣、短大衣、斗篷等);4. 类别(女式);5. 成分含量;6. 品牌;7. 货号 |
| 62.03 | 男式西服套装、便服套装、上衣、长裤、护胸背带工装裤、马裤及短裤(游泳裤除外): | 1. 品名;2. 织造方法(机织等);3. 种类(西服、便服套装、上衣、长裤、马裤、工装裤等);4. 类别(男式);5. 成分含量;6. 品牌;7. 货号 |
| 62.04 | 女式西服套装、便服套装、上衣、连衣裙、裙子、裙裤、长裤、护胸背带工装裤、马裤及短裤(游泳服除外): | 1. 品名;2. 织造方法(机织等);3. 种类(西服、便服套装、上衣、长裤、马裤、工装裤等);4. 类别(女式);5. 成分含量;6. 品牌;7. 货号 |
| 62.05 | 男衬衫: | 1. 品名;2. 织造方法(机织等);3. 种类(衬衫);4. 类别(男式);5. 成分含量;6. 品牌;7. 货号 |
| 62.06 | 女衬衫: | 1. 品名;2. 织造方法(机织等);3. 种类(衬衫);4. 类别(女式);5. 成分含量;6. 品牌;7. 货号 |
| 62.07 | 男式背心及其他内衣、内裤、三角裤、长睡衣、睡衣裤、浴衣、晨衣及类似品: | 1. 品名;2. 织造方法(机织等);3. 种类(内衣、内裤等);4. 类别(男式);5. 成分含量;6. 品牌;7. 货号 |
| 62.08 | 女式背心及其他内衣、长衬裙、衬裙、三角裤、短衬裤、睡衣、睡衣裤、浴衣、晨衣及类似品: | 1. 品名;2. 织造方法(机织等);3. 种类(内衣、内裤等);4. 类别(女式);5. 成分含量;6. 品牌;7. 货号 |
| 62.09 | 婴儿服装及衣着附件: | 1. 品名;2. 织造方法(机织等);3. 种类(外衣、雨衣等);4. 类别(婴儿);5. 成分含量;6. 尺寸(衣长及裤长);7. 品牌;8. 货号 |
| 62.10 | 用品目56.02、56.03、59.03、59.06或59.07的织物制成的服装: | |
| 6210.1 | -用税号56.02或56.03的织物制成的服装: | 1. 品名;2. 织造方法(机织等);3. 种类(上衣、长裤、短裤等);4. 类别(男式、女式);5. 成分含量;6. 品牌;7. 货号 |
| 6210.2000 | -子目号6201.11至6201.19所列类型的其他服装 | 1. 品名;2. 织造方法(机织等);3. 种类(上衣、长裤、短裤等);4. 类别(男式、女式);5. 处理材料(塑料、橡胶);6. 成分含量;7. 品牌;8. 货号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 6210.3000 | -子目号 6202.11 至 6202.19 所列类型的其他服装 | 1. 品名;2. 织造方法(机织等);3. 种类(上衣、长裤、短裤等);4. 类别(男式、女式);5. 处理材料(塑料、橡胶);6. 成分含量;7. 品牌;8. 货号 |
| 6210.4000 | -其他男式服装 | 1. 品名;2. 织造方法(机织等);3. 种类(上衣、长裤、短裤等);4. 类别(男式);5. 处理材料(塑料、橡胶);6. 成分含量;7. 品牌;8. 货号 |
| 6210.5000 | -其他女式服装 | 1. 品名;2. 织造方法(机织等);3. 种类(上衣、长裤、短裤等);4. 类别(女式);5. 处理材料(塑料、橡胶);6. 成分含量;7. 品牌;8. 货号 |
| 62.11 | 运动服、滑雪服及游泳服;其他服装: | 1. 品名;2. 织造方法(机织等);3. 种类(连身衣、夏服、水洗服、无袖罩衫等);4. 类别(男式、女式、儿童);5. 成分含量;6. 品牌;7. 货号 |
| 62.12 | 胸罩、束腰带、紧身胸衣、吊裤带、吊袜带、束袜带和类似品及其零件,不论是否针织或钩编的: | 1. 品名;2. 种类(胸罩、腹带、束腰胸衣、吊袜带、吊裤带等);3. 成分含量;4. 品牌;5. 货号 |
| 62.13 | 手帕: | 1. 品名;2. 织造方法(机织、刺绣、非刺绣);3. 成分含量;4. 尺寸;5. 品牌;6. 货号 |
| 62.14 | 披巾、领巾、围巾、披纱、面纱及类似品: | 1. 品名;2. 织造方法(机织等);3. 成分含量;4. 品牌;5. 货号 |
| 62.15 | 领带及领结: | 1. 品名;2. 织造方法(机织等);3. 成分含量;4. 品牌;5. 货号 |
| 62.16 | 分指手套、连指手套及露指手套: | 1. 品名;2. 织造方法(机织等);3. 是否浸渍(塑料或橡胶);4. 是否为运动手套;5. 成分含量;6. 品牌;7. 货号 |
| 62.17 | 其他制成的衣着附件;服装或衣着附件的零件,但品目 62.12 的货品除外: | 1. 品名;2. 成分含量;3. 织造方法;4. 品牌;5. 货号 |

## 第六十三章 其他纺织制成品;成套物品;旧衣着及旧纺织品;碎织物

【注解】

税目 63.07 其他制成品。例如:经某些加工(如缝边、挖领口等)的针织物片,准备用于制衣,但还未加工成服装。税目 63.07 还包括服装裁剪样,一般用硬帆布。(纸制服装裁样与纸制服装)。此外还包括:服装袋(轻便衣橱)、旗帜(含三角旗及横幅)、卫生巾税目(56.01 物品除外)以及其他符合第十一类注释七"制成品"定义,但又不归入十一类其他税目的成段织物制品,例如:门窗用的织物制挡风帘。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 63.01 | 毯子及旅行毯: | 1. 品名;2. 种类(毯子、旅行毯、电暖毯);3. 成分含量 |
| 63.02 | 床上、餐桌、盥洗及厨房用的织物制品: | 1. 品名;2. 用途(床上用品、餐桌用、盥洗用、厨房用);3. 织造方法(针织、钩编、机织、手工、刺绣、毛圈等);4. 成分含量 |
| 63.03 | 窗帘(包括帷帘)及帐幔;帘帷或床帷: | 1. 品名;2. 种类(窗帘、帘帷、帐幔、床帷);3. 织造方法(针织、钩编、机织等);4. 成分含量 |
| 63.04 | 其他装饰用织物制品,但品目 94.04 的货品除外: | |
| 6304.1 | -床罩: | 1. 品名;2. 织造方法(针织、钩编、机织、手工、刺绣等);3. 成分含量 |
| 6304.2 | -本章子目注释一所列的蚊帐: | 1. 品名;2. 是否装饰用;3. 织造方法(针织、钩编、机织、手工、刺绣等);4. 成分含量 |
| 6304.9 | -其他: | 1. 品名;2. 是否装饰用;3. 织造方法(针织、钩编、机织、手工、刺绣等);4. 成分含量 |
| 63.05 | 货物包装用袋: | 1. 品名;2. 种类(包装袋);3. 成分含量 |
| 63.06 | 油苫布、天蓬及遮阳蓬;帐蓬;风帆;野营用品: | 1. 品名;2. 种类(油苫布、天篷、遮阳篷、风帆、野营用品);3. 成分含量 |
| 63.07 | 其他制成品,包括服装裁剪样: | 1. 品名;2. 种类(擦光布、抹布、安全带、救生衣、标签等);3. 成分含量 |
| 63.08 | 由机织物及纱线构成的零售包装成套物品,不论是否带附件,用以制作小地毯、装饰毯、绣花台布、餐巾或类似的纺织物品: | 1. 品名;2. 是否为零售包装 |
| 63.09 | 旧衣物: | 1. 品名;2. 是否为旧 |
| 63.10 | 纺织材料的新的或旧的碎织物及废线、绳、索、缆及其制品: | 1. 品名;2. 是否经分拣;3. 成分含量;4. 颜色(如白色或杂色) |

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# 第十二类　鞋、帽、伞、杖、鞭及其零件;已加工的羽毛及其制品;人造花;人发制品

## 第六十四章　鞋靴、护腿和类似品及其零件

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 64.01 | 橡胶或塑料制外底及鞋面的防水鞋靴,其鞋面不是用缝、铆、钉、旋、塞或类似方法固定在鞋底上的: | |
| 6401.1 | -装有金属防护鞋头的鞋靴: | 1. 品名;2. 款式(高统、装金属护头等);3. 鞋面材料;4. 鞋底材料;5. 品牌;6. 货号 |
| 6401.9 | -其他鞋靴: | 1. 品名;2. 款式(高统等);3. 鞋面材料;4. 鞋底材料;5. 品牌;6. 货号 |
| 64.02 | 橡胶或塑料制外底及鞋面的其他鞋靴: | 1. 品名;2. 款式(高统等);3. 鞋面材料;4. 鞋底材料;5. 请注明是否栓塞制;6. 品牌;7. 货号 |
| 64.03 | 橡胶、塑料、皮革或再生皮革制外底,皮革制鞋面的鞋靴: | |
| 6403.1 | -运动鞋靴: | 1. 品名;2. 款式(高统等);3. 鞋面材料;4. 鞋底材料;5. 品牌;6. 货号 |
| 6403.2000 | -皮革制外底,由交叉于脚背并绕大脚趾的皮革条带构成鞋面的鞋 | 1. 品名;2. 款式(高统、装金属护头等);3. 鞋面材料;4. 鞋底材料;5. 品牌;6. 货号 |
| 6403.4000 | -装有金属防护鞋头的其他鞋靴 | 1. 品名;2. 款式(高统、装金属护头等);3. 鞋面材料;4. 鞋底材料;5. 品牌;6. 货号 |
| 6403.5 | -皮革制外底的其他鞋靴: | 1. 品名;2. 款式(是否过踝或过小腿);3. 鞋面材料;4. 鞋底材料;5. 内底长度;6. 品牌;7. 货号 |
| 6403.9 | -其他鞋靴: | 1. 品名;2. 款式(是否过踝或过小腿);3. 鞋面材料;4. 鞋底材料;5. 内底长度;6. 品牌;7. 货号 |
| 64.04 | 橡胶、塑料、皮革或再生皮革制外底,用纺织材料制鞋面的鞋靴: | 1. 品名;2. 款式(高统等);3. 鞋面材料;4. 鞋底材料;5. 品牌;6. 货号 |
| 64.05 | 其他鞋靴: | 1. 品名;2. 款式;3. 鞋面材料;4. 鞋底材料;5. 品牌;6. 货号 |
| 64.06 | 鞋靴零件(包括鞋面,不论是否带有除外底以外的其他鞋底);活动式鞋内底、跟垫及类似品;护腿、裹腿和类似品及其零件: | 1. 品名;2. 材质;3. 加工程度(是否已成型) |

## 第六十五章　帽类及其零件

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 65.01 | 毡呢制的帽坯、帽身及帽兜,未楦制成形,也未加帽边;毡呢制的圆帽片及制帽用的毡呢筒(包括裁开的毡呢筒): | 1. 品名;2. 材质(毡呢);3. 品牌 |
| 65.02 | 编结的帽坯或用任何材料的条带拼制而成的帽坯,未楦制成形,也未加帽边、衬里或装饰物: | 1. 品名;2. 材质;3. 制作工艺(编结、拼制);4. 品牌 |
| 65.04 | 编结帽或用任何材料的条带拼制而成的帽类,不论有无衬里或装饰物: | 1. 品名;2. 制作工艺(编结、拼制);3. 品牌 |
| 65.05 | 针织或钩编的帽类,用成匹的花边、毡呢或其他纺织物(条带除外)制成的帽类,不论有无衬里或装饰物;任何材料制的发网,不论有无衬里或装饰物: | |
| 6505.0010 | ---发网 | 1. 品名;2. 成分含量;3. 品牌 |
| 6505.0020 | ---钩编的帽类 | 1. 品名;2. 制作工艺(针织、钩编、手工等);3. 成分含量;4. 品牌 |
| 6505.0091 | ----用品目 65.01 的帽身、帽兜或圆帽片制成的毡呢帽类,不论有无衬里或装饰物 | 1. 品名;2. 材质(毡呢);3. 成分含量;4. 品牌 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 6505.0099 | ----其他 | 1. 品名;2. 制作工艺(针织、钩编、手工等);3. 成分含量;4. 材质;5. 品牌 |
| 65.06 | 其他帽类,不论有无衬里或装饰物: | 1. 品名;2. 材质;3. 品牌 |
| 65.07 | 帽圈、帽衬、帽套、帽帮、帽骨架、帽舌及帽颏带: | 1. 品名;2. 材质 |

## 第六十六章 雨伞、阳伞、手杖、鞭子、马鞭及其零件

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 66.01 | 雨伞及阳伞(包括手杖伞、庭园用伞及类似伞): | |
| 6601.1000 | -庭园用伞及类似伞 | 1. 品名;2. 款式 |
| 6601.9 | -其他: | 1. 品名;2. 款式;3. 品牌 |
| 66.02 | 手杖、带座手杖、鞭子、马鞭及类似品: | 1. 品名;2. 材质 |
| 66.03 | 品目66.01或66.02所列物品的零件及装饰品: | 1. 品名;2. 材质 |

## 第六十七章 已加工羽毛、羽绒及其制品;人造花;人发制品

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 67.01 | 带羽毛或羽绒的鸟皮及鸟体其他部分、羽毛、部分羽毛、羽绒及其制品(品目05.05的货品和经加工的羽管及羽轴除外): | 1. 品名;2. 加工程度 |
| 67.02 | 人造花、叶、果实及其零件;用人造花、叶或果实制成的物品: | 1. 品名;2. 制作材料(塑料丝等) |
| 67.03 | 经梳理、稀疏、脱色或其他方法加工的人发;做假发及类似品用的羊毛、其他动物毛或其他纺织材料: | 1. 品名;2. 加工程度(经梳理、脱色等);3. 制作材料 |
| 67.04 | 人发、动物毛或纺织材料制的假发、假胡须、假眉毛、假睫毛及类似品;其他品目未列名的人发制品: | 1. 品名;2. 加工程度(经梳理、脱色等);3. 制作材料 |

# 第十三类 石料、石膏、水泥、石棉、云母及类似材料的制品;陶瓷产品;玻璃及其制品

## 第六十八章 石料、石膏、水泥、石棉、云母及类似材料的制品

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 68.01 | 天然石料(不包括板岩)制的长方砌石、路缘石、扁平石: | 1. 品名;2. 种类(长方砌石、扁平石、路缘石);3. 材质 |
| 68.02 | 已加工的碑石或建筑用石(不包括板岩)及其制品,但品目68.01的货品除外;天然石料(包括板岩)制的镶嵌石(马赛克)及类似品,不论是否有衬背;天然石料(包括板岩)制的人工染色石粒、石片及石粉: | 1. 品名;2. 用途(用于建筑可直接使用);3. 材质(大理石、花岗岩);4. 加工程度(切、锯、抛光及是否石刻等);5. 尺寸(最大表面积的最大边长);6. 花色品种的中英文名称 |
| 68.03 | 已加工的板岩及板岩或粘聚板岩的制品: | 1. 品名;2. 加工程度;3. 材质 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 68.04 | 未装支架的石磨、石碾、砂轮和类似品及其零件,用于研磨、磨刃、抛光、整形或切割,以及手用磨石、抛光石及其零件,用天然石料、粘聚的天然磨料、人造磨料或陶瓷制成,不论是否装有由其他材料制成的零件: | |
| 6804.1000 | -碾磨或磨浆用石磨、石碾 | 1. 品名;2. 用途(碾磨或磨浆、磨光用等);3. 材质(石料、粘聚合成料等);4. 是否装支架 |
| 6804.2 | -其他石磨、石碾、砂轮及类似品: | 1. 品名;2. 用途(碾磨或磨浆、磨光用等);3. 材质(石料、粘聚合成料等);4. 是否装支架;5. 品牌 |
| 6804.3010 | ---琢磨油石 | 1. 品名;2. 用途(碾磨或磨浆、磨光用等);3. 材质(石料、粘聚合成料等);4. 是否装支架 |
| 6804.3090 | ---其他 | 1. 品名;2. 用途(碾磨或磨浆、磨光用等);3. 材质(石料、粘聚合成料等);4. 是否装支架;5. 是否手用磨 |
| 68.05 | 砂布、砂纸及以其他材料为底的类似品,不论是否裁切、缝合或用其他方法加工成形: | 1. 品名;2. 基底材料;3. 砂粒材质;4. 是否有涂层(如有,请申报材质);5. 品牌;6. 型号;7. 尺寸包括裁剪、缝合加工而成的 |
| 68.06 | 矿渣棉、岩石棉及类似的矿质棉;页状蛭石、膨胀粘土、泡沫矿渣及类似的膨胀矿物材料;具有隔热、隔音或吸音性能的矿物材料的混合物及制品,但品目68.11、68.12或第六十九章的货品除外: | |
| 6806.1 | -矿渣棉、岩石棉及类似的矿质棉(包括其相互混合物),块状、成片或成卷: | 1. 品名;2. 材质(矿物纤维等);3. 形状;4. 含有石棉纤维的要注明其含量 |
| 6806.2000 | -页状硅石、膨胀粘土、泡沫矿渣及类似的膨胀矿物材料(包括相互混合物) | 1. 品名;2. 材质(页状蛭石、膨胀粘土、泡沫矿渣等);3. 形状;4. 含有石棉纤维的要注明其含量 |
| 6806.9000 | -其他 | 1. 品名;2. 材质;3. 形状;4. 含有石棉纤维的要注明其含量 |
| 68.07 | 沥青或类似原料(例如,石油沥青或煤焦油沥青)的制品: | 1. 品名;2. 形状 |
| 68.08 | 镶板、平板、瓦、砖及类似品用水泥、石膏及其他矿物粘合材料粘合植物纤维、稻草、刨花、木片屑、木粉、锯末或木废料制成: | 1. 品名;2. 种类(镶板、平板瓦、砖等);3. 原料(稻草、刨花等);4. 粘料(水泥、石膏等矿物性黏合材料) |
| 68.09 | 石膏制品及以石膏为基本成分的混合材料制品: | 1. 品名;2. 加工方法(是否装饰、经贴面或加强等);3. 是否未经装饰,仅用纸或纸板贴面或加强的;4. 成分含量 |
| 68.10 | 水泥、混凝土或人造石制品,不论是否加强: | 1. 品名;2. 用途(铁道用等);3. 种类(砖、瓦、管及建筑构件钢筋混凝土板等);4. 材料(水泥、混凝土、人造石) |
| 68.11 | 石棉水泥、纤维素水泥或类似材料的制品: | 1. 品名;2. 种类(砖、瓦、管、板等);3. 材料(石棉水泥、纤维素水泥等) |
| 68.12 | 已加工的石棉纤维;以石棉为基本成分或以石棉和碳酸镁为基本成分的混合物;上述混合物或石棉的制品(例如,纱线、机织物、服装、帽类、鞋靴、衬垫),不论是否加强,但品目68.11或68.13的货品除外 | 1. 品名;2. 种类(纱线、机织物、服装、鞋帽、衬垫等);3. 材料(石棉纤维、石棉) |
| 68.13 | 以石棉、其他矿物质或纤维素为基本成分的未装配磨擦材料及其制品(例如,片、卷、带、盘、圈、垫及扇形),适于做制动器、离合器及类似品,不论是否与织物或其他材料结合而成: | 1. 品名;2. 材质;3. 种类(片、卷、带、闸衬、闸垫、扇形等) |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 68.14 | 已加工的云母及其制品,包括粘聚或复制的云母,不论是否附于纸、纸板或其他材料上: | 1. 品名;2. 材质(云母);3. 形状(板、片、带等);4. 是否粘聚或复制的 |
| 68.15 | 其他品目未列名的石制品及其他矿物制品(包括碳纤维及其制品和泥煤制品): | |
| 6815.1000 | -非电器用的石墨或其他碳精制品 | 1. 品名;2. 材质;3. 用途 |
| 6815.2000 | -泥煤制品 | 1. 品名;2. 材质 |
| 6815.9100 | --含有菱镁矿、白云石或铬铁矿的 | 1. 品名;2. 材质 |
| 6815.9920 | ---碳纤维 | 1. 品名;2. 材质 |
| 6815.9931 | ----碳布 | 1. 品名;2. 材质 |
| 6815.9932 | ----碳纤维预浸料 | 1. 品名;2. 材质 |
| 6815.9939 | ----其他 | 1. 品名;2. 材质;3. 碳纤维纱线请注明碳含量、比模量和比极限抗拉强度 |
| 6815.9940 | ----玄武岩纤维及其制品 | 1. 品名;2. 材质 |
| 6815.9990 | ---其他 | 1. 品名;2. 材质 |

## 第六十九章　陶瓷产品

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 69.01 | 硅质化石粉(例如各种硅藻土)或类似硅土制的砖、块、瓦及其他陶瓷制品: | 1. 品名;2. 材质(硅质化石粉、硅藻土或类似硅土等);3. 种类(砖、瓦等) |
| 69.02 | 耐火砖、块、瓦及类似耐火陶瓷建材制品,但硅质化石粉及类似硅土制的除外: | 1. 品名;2. 种类(耐火砖、瓦、块等);3. 成分含量;4. 耐火温度 |
| 69.03 | 其他耐火陶瓷制品(例如,甑、坩埚、马弗罩、喷管、栓塞、支架、烤钵、管子、护套及棒条),但硅质化石粉及类似硅土制的除外: | 1. 品名;2. 种类(坩埚、支架、马弗罩等);3. 成分含量;4. 耐火温度 |
| 69.04 | 陶瓷制建筑用砖、铺地砖、支撑或填充用砖及类似品: | 1. 品名;2. 种类(建筑用砖、地面砖等);3. 品牌 |
| 69.05 | 屋顶瓦、烟囱罩、通风帽、烟囱衬壁、建筑装饰及其他建筑用陶瓷制品: | 1. 品名;2. 种类(屋顶瓦、烟囱罩等) |
| 69.06 | 陶瓷套管、导管、槽管及管子附件: | 1. 品名;2. 种类(套管、导管、槽管等) |
| 69.07 | 陶瓷贴面砖、铺面砖,包括炉面砖及墙面砖;陶瓷镶嵌砖(马赛克)及其类似品,不论是否有衬背;饰面陶瓷: | 1. 品名;2. 种类(贴面砖、铺面砖、马赛克等);3. 尺寸(最大表面积的最大边长);4. 按重量计吸水率;5. 品牌;6. 颜色 |
| 69.09 | 实验室、化学或其他专门技术用途的陶瓷器;农业用陶瓷槽、缸及类似容器;通常供运输及盛装货物用的陶瓷罐、坛及类似品: | 1. 品名;2. 用途(实验室用、化学、农业用等);3. 种类(瓷制、陶制);4. 莫氏硬度 |
| 69.10 | 陶瓷洗涤槽、脸盆、脸盆座、浴缸、坐浴盆、抽水马桶、水箱、小便池及类似的固定卫生设备: | 1. 品名;2. 材质(瓷制、陶制);3. 品牌;4. 规格型号 |
| 69.11 | 瓷餐具、厨房器具及其他家用或盥洗用瓷器: | 1. 品名;2. 材质(瓷制、陶制);3. 种类(餐具、厨房器具等);4. 品牌 |
| 69.12 | 陶餐具、厨房器具及其他家用或盥洗用陶器: | 1. 品名;2. 材质(瓷制、陶制);3. 种类(餐具、厨房器具等);4. 品牌 |
| 69.13 | 塑像及其他装饰用陶瓷制品: | 1. 品名;2. 材质(瓷制、陶制);3. 用途 |
| 69.14 | 其他陶瓷制品: | 1. 品名;2. 材质(瓷制、陶制);3. 用途 |

## 第七十章　玻璃及其制品

【注解】

1、“品名”是指货品的具体商业名称。

2、“用途”是指货品在出入境后的应用场合或下游产品。

3、“加工方法”是指货品在出入境前的加工工艺或制造方法。

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4、“材质”是指货品按《税则》中的材质分类原则所确定的具体材料种类。

5、“形状”是指货品按《税则》中的形状定义描述所确定的外观形状。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 70.01 | 碎玻璃及废玻璃;玻璃块料: | 1. 品名;2. 用途;3. 状态(废、碎、块料) |
| 70.02 | 未加工的玻璃球、棒及管(品目 70.18 的微型玻璃球除外) | |
| 7002.1000 | -玻璃球 | 1. 品名;2. 用途;3. 直径 |
| 7002.2010 | ---光导纤维预制棒 | 1. 品名;2. 用途(光导纤维预制棒等);3. 直径;4. 品牌;5. 进口状态(芯棒或成品预制棒);6. 种类(单模、多模、特种预制棒等) |
| 7002.2090 | ---其他 | 1. 品名;2. 用途 |
| 7002.31 | --熔融石英或其他熔融硅石制: | 1. 品名;2. 用途(光导纤维用、光通信用等);3. 材质(熔融石英、熔融硅石等);4. 级别(波导级);5. 外径 |
| 7002.3200 | --温度在 0℃至 300℃时线膨胀系数不超过 $5\times10^{-6}$/开尔文的其他玻璃制 | 1. 品名;2. 用途(光导纤维用、光通信用等);3. 材质(熔融石英、熔融硅石等);4. 线膨胀系数;5. 级别(波导级);6. 外径 |
| 7002.3900 | --其他 | 1. 品名;2. 用途(光导纤维用、光通信用等);3. 材质(熔融石英、熔融硅石等);4. 线膨胀系数;5. 级别(波导级);6. 外径 |
| 70.03 | 铸制或轧制玻璃板、片或型材及异型材,不论是否有吸收、反射或非反射层,但未经其他加工: | |
| 7003.1200 | --整块着色、不透明、镶色或具有吸收、反射或非反射层的 | 1. 品名;2. 用途;3. 加工方法(整块着色、具有吸收层等);4. 状态(是否夹丝);5. 形状(板、片、型材、异型材);6. 工艺(铸制或轧制) |
| 7003.1900 | --其他 | 1. 品名;2. 用途;3. 状态(是否夹丝);4. 形状(板、片、型材、异型材);5. 工艺(铸制或轧制) |
| 7003.2000 | -夹丝玻璃板、片 | 1. 品名;2. 用途;3. 状态(是否夹丝);4. 形状(板、片、型材、异型材);5. 工艺(铸制或轧制) |
| 7003.3000 | -型材及异型材 | 1. 品名;2. 用途;3. 状态(是否夹丝);4. 形状(板、片、型材、异型材);5. 工艺(铸制或轧制) |
| 70.04 | 拉制或吹制玻璃板、片,不论是否有吸收、反射或非反射层,但未经其他加工: | |
| 7004.2000 | -整块着色、不透明、镶色或具有吸收、反射或非反射层的 | 1. 品名;2. 用途;3. 加工方法(整块着色、具有吸收层等);4. 状态(是否经过表面加工);5. 形状(板、片);6. 工艺(拉制或吹制) |
| 7004.9000 | -其他玻璃 | 1. 品名;2. 用途;3. 状态(是否经过表面加工);4. 形状(板、片);5. 工艺(拉制或吹制) |
| 70.05 | 浮法玻璃板、片及表面研磨或抛光玻璃板、片,不论是否有吸收、反射或非反射层,但未经其他加工: | |
| 7005.1000 | -具有吸收、反射或非反射层的非夹丝玻璃 | 1. 品名;2. 用途;3. 加工方法(具有吸收、反射或非反射层的);4. 状态(是否夹丝);5. 形状(板、片);6. 工艺(浮法、表面研磨、抛光) |
| 7005.2100 | --整块着色、不透明、镶色或仅表面研磨的 | 1. 品名;2. 用途;3. 加工方法(整块着色、不透明、镶色等);4. 状态(是否夹丝);5. 形状(板、片);6. 工艺(浮法、表面研磨、抛光) |
| 7005.2900 | --其他 | 1. 品名;2. 用途;3. 状态(是否夹丝);4. 形状(板、片);5. 工艺(浮法、表面研磨、抛光) |
| 7005.3000 | -夹丝玻璃 | 1. 品名;2. 用途;3. 状态(是否夹丝);4. 形状(板、片);5. 工艺(浮法、表面研磨、抛光) |
| 70.06 | 经弯曲、磨边、镂刻、钻孔、涂珐琅或其他加工的品目 70.03、70.04 或 70.05 的玻璃,但未用其他材料镶框或装配: | 1. 品名;2. 用途;3. 加工方法(经弯曲、磨边、镂刻、钻孔、涂珐琅等);4. 状态(未用其他材料镶框或装配);5. 形状(板、片、型材、异型材);6. 如为液晶玻璃基板,需申报第几代;7. 规格尺寸(长×宽) |
| 70.07 | 钢化或层压玻璃制的安全玻璃: | 1. 品名;2. 用途(车辆、航空器、航天器、船舶);3. 加工方法(钢化、层压);4. 品牌 |
| 70.08 | 多层隔温、隔音玻璃组件: | 1. 品名;2. 用途(隔温、隔音);3. 类型(中空、真空等);4. 层数;5. 品牌 |
| 70.09 | 玻璃镜(包括后视镜),不论是否镶框: | |
| 7009.1000 | -车辆后视镜 | 1. 品名;2. 用途(车辆后视用等);3. 加工方法(未经光学加工) |
| 7009.9 | -其他: | 1. 品名;2. 用途(车辆后视用等);3. 加工方法(未经光学加工);4. 是否镶框 |
| 70.10 | 玻璃制的坛、瓶、缸、罐、安瓿及其他容器,用于运输或盛装货物;玻璃制保藏罐;玻璃塞、盖及类似的封口器: | 1. 品名;2. 用途(用于运输或盛装货物);3. 容积 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 70.11 | 制灯泡、阴极射线管及类似品用的未封口玻璃外壳(包括玻璃泡及管)及其玻璃零件,但未装有配件: | 1. 品名;2. 用途(制灯泡、阴极射线管等);3. 加工方法(用荧光物质衬里、未封口、无配件等) |
| 70.13 | 玻璃器,供餐桌、厨房、盥洗室、办公室、室内装饰或类似用途(品目70.10或70.18的货品除外): | |
| 7013.1000 | -玻璃陶瓷制 | 1. 品名;2. 用途(供餐桌、厨房、盥洗室、办公室、室内装饰用);3. 材质(玻璃陶瓷、铅晶质玻璃等);4. 器皿种类(杯等);5. 工艺流程(手工、机械、半手工) |
| 7013.2 | -杯子,但玻璃陶瓷制的除外: | 1. 品名;2. 用途(供餐桌、厨房、盥洗室、办公室、室内装饰用);3. 材质(玻璃陶瓷、铅晶质玻璃等);4. 器皿种类(杯等);5. 平脚还是高脚杯;6. 规格;7. 型号;8. 品牌;9. 工艺流程(手工、机械、半手工) |
| 7013.3 | -其他杯子,但玻璃陶瓷制的除外: | 1. 品名;2. 用途(供餐桌、厨房、盥洗室、办公室、室内装饰用);3. 材质(玻璃陶瓷、铅晶质玻璃等);4. 器皿种类(杯等);5. 平脚还是高脚杯;6. 规格;7. 型号;8. 品牌;9. 工艺流程(手工、机械、半手工) |
| 7013.4 | -餐桌或厨房用玻璃器皿(不包括杯子),但玻璃陶瓷制的除外: | 1. 品名;2. 用途(供餐桌、厨房、盥洗室、办公室、室内装饰用);3. 材质(玻璃陶瓷、铅晶质玻璃等);4. 器皿种类(杯等);5. 线膨胀系数;6. 工艺流程(手工、机械、半手工) |
| 7013.9 | -其他玻璃器: | 1. 品名;2. 用途(供餐桌、厨房、盥洗室、办公室、室内装饰用);3. 材质(玻璃陶瓷、铅晶质玻璃等);4. 器皿种类(杯等);5. 工艺流程(手工、机械、半手工) |
| 70.14 | 未经光学加工的信号玻璃器及玻璃制光学元件(品目70.15的货品除外): | |
| 7014.0010 | ---光学仪器用光学元件毛坯 | 1. 品名;2. 用途(具体列明用于光学仪器名称);3. 形状、尺寸及外观;4. 是否经光学加工 |
| 7014.0090 | ---其他 | 1. 品名;2. 用途(是否用于光学仪器);3. 形状、尺寸及外观;4. 是否经光学加工 |
| 70.15 | 钟表玻璃及类似玻璃、视力矫正或非视力矫正眼镜用玻璃,呈弧面、弯曲、凹形或类似形状但未经光学加工的;制造上述玻璃用的凹面圆形及扇形玻璃: | |
| 7015.1010 | ---变色镜片坯件 | 1. 品名;2. 用途(用于制造眼镜等);3. 加工方法(未经光学加工);4. 形状(弧面、弯曲、凹形、扇形等);5. 元件种类(视力矫正玻璃毛坯等);6. 特殊功能(变色等) |
| 7015.1090 | ---其他 | 1. 品名;2. 用途(用于制造眼镜等);3. 加工方法(未经光学加工);4. 形状(弧面、弯曲、凹形、扇形等);5. 元件种类(视力矫正玻璃毛坯等) |
| 7015.9010 | ---钟表玻璃 | 1. 品名;2. 用途(用于制造钟表等);3. 加工方法(未经光学加工);4. 形状(弧面、弯曲、凹形、扇形等);5. 元件种类(视力矫正玻璃毛坯等) |
| 7015.9020 | ---平光变色镜片坯件 | 1. 品名;2. 用途(用于制造眼镜等);3. 加工方法(未经光学加工);4. 形状(弧面、弯曲、凹形、扇形等);5. 元件种类(视力矫正玻璃毛坯等);6. 特殊功能(变色等) |
| 7015.9090 | ---其他 | 1. 品名;2. 用途(用于制造眼镜等);3. 加工方法(未经光学加工);4. 形状(弧面、弯曲、凹形、扇形等);5. 元件种类(视力矫正玻璃毛坯等) |
| 70.16 | 建筑用压制或模制的铺面用玻璃块、砖、片、瓦及其他制品,不论是否夹丝;供镶嵌或类似装饰用的玻璃马赛克及其他小件玻璃品,不论是否有衬背;花饰铅条窗玻璃及类似品;多孔或泡沫玻璃块、板、片及类似品: | 1. 品名;2. 用途(建筑铺面用);3. 加工方法(压制、模制等);4. 制品种类(马赛克、花饰铅条窗玻璃、铺面砖、块、片等) |
| 70.17 | 实验室、卫生及配药用的玻璃器,不论有无刻度或标量: | 1. 品名;2. 用途(实验室、卫生、配药用);3. 材质(熔融石英、熔融硅石);4. 器皿种类(量筒等);5. 线膨胀系数 |
| 70.18 | 玻璃珠、仿珍珠、仿宝石或仿半宝石和类似小件玻璃品及其制品,但仿首饰除外;玻璃假眼,但医用假眼除外;灯工方法制作的玻璃塑像及其他玻璃装饰品,但仿首饰除外;直径不超过1毫米的微型玻璃球: | 1. 品名;2. 用途(装饰用等);3. 加工方法(灯工方法等);4. 玻璃球的直径;5. 材质(钙钠玻璃、铅晶玻璃等);6. 品牌;7. 型号 |
| 70.19 | 玻璃纤维(包括玻璃棉)及其制品(例如,玻璃纤维纱线及其织物): | |
| 7019.1 | -梳条、粗纱、纱线及短切纤维: | 1. 品名;2. 材质(玻璃纤维制);3. 种类(梳条、粗纱、纱线、短纤);4. 长度 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 7019.3 | -薄片(巴厘纱)、纤维网、席垫、板及类似无纺产品: | 1. 品名;2. 材质(玻璃纤维制);3. 种类(席、薄片、纤维网、垫、板等) |
| 7019.4000 | -粗纱机织物 | 1. 品名;2. 材质(玻璃纤维制);3. 织造方法(机织);4. 纱线类型(粗纱) |
| 7019.5100 | --宽度不超过30厘米的 | 1. 品名;2. 材质(玻璃纤维制);3. 织造方法(机织);4. 纱线类型(细纱等);5. 幅宽 |
| 7019.5200 | --宽度超过30厘米的长丝平纹织物,每平方米重量不超过250克,单根纱线细度不超过136特克斯 | 1. 品名;2. 材质(玻璃纤维制);3. 织造方法(机织);4. 纱线类型(细纱等);5. 幅宽;6. 每平方米克重;7. 单纱细度;8. 标称厚度 |
| 7019.5900 | --其他 | 1. 品名;2. 材质(玻璃纤维制);3. 织造方法(机织);4. 纱线类型(细纱等);5. 幅宽;6. 每平方米克重;7. 单纱细度 |
| 7019.9010 | ---玻璃棉及其制品 | 1. 品名;2. 用途;3. 材质(玻璃棉制) |
| 7019.902 | ---玻璃纤维布浸胶制品: | 1. 品名;2. 用途;3. 材质(玻璃纤维布浸胶);4. 每平方米重量 |
| 7019.9090 | ---其他 | 1. 品名;2. 用途;3. 材质(玻璃纤维制) |
| 70.20 | 其他玻璃制品: | |
| 7020.0011 | ---导电玻璃 | 1. 品名;2. 用途;3. 材质(玻璃制);4. 导电层材质、电阻值 |
| 7020.0012 | ----绝缘子用玻璃伞盘 | 1. 品名;2. 用途;3. 材质(玻璃制) |
| 7020.0013 | ----溶融石英或其他熔融硅石制 | 1. 品名;2. 用途;3. 材质(熔融石英或其他熔融石制) |
| 7020.0019 | ----其他 | 1. 品名;2. 用途;3. 材质(玻璃制) |
| 7020.009 | ---其他: | 1. 品名;2. 用途;3. 材质(玻璃制) |

# 第十四类　天然或养殖珍珠、宝石或半宝石、贵金属、包贵金属及其制品;仿首饰;硬币

## 第七十一章　天然或养殖珍珠、宝石或半宝石、贵金属、包贵金属及其制品;仿首饰;硬币

【注解】

1、“品名”是指货品的具体商业名称。

2、“用途”是指货品在出入境后的应用场合或下游产品。

3、“加工方法”是指货品在出入境前的加工工艺或制造方法。

4、“材质”是指货品按《税则》中的材质分类原则所确定的具体材料种类。

5、“形状”是指货品按《税则》中的形状定义描述所确定的外观形状。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 71.01 | 天然或养殖珍珠,不论是否加工或分级,但未成串或镶嵌;天然或养殖珍珠,为便于运输而暂穿成串: | 1. 品名;2. 种类(黑珍珠等);3. 加工程度(打孔、未加工等);4. 状态(未成串、未镶嵌等);5. 来源(天然、养殖);6. 等级 |
| 71.02 | 钻石,不论是否加工,但未镶嵌: | 1. 品名;2. 用途;3. 加工程度(未加工,经简单锯开、劈开、粗磨等);4. 来源(天然) |
| 71.03 | 宝石(钻石除外)或半宝石,不论是否加工或分级,但未成串或镶嵌,未分级的宝石(钻石除外)或半宝石,为便于运输而暂穿成串: | |
| 7103.1000 | -未加工或经简单锯开或粗制成形 | 1. 品名;2. 种类(红宝石、蓝宝石、祖母绿、翡翠等);3. 加工程度(未加工,经简单锯开、粗制成形);4. 状态(未成串、未镶嵌等);5. 来源(天然);6. 等级;7. 矿物学名及英文名称;8. 规格;9. 化学成分;10. 缅甸公盘成交需申报玉石编号、件数、重量 |
| 7103.9 | -经其他加工: | 1. 品名;2. 种类(红宝石、蓝宝石、祖母绿、翡翠等);3. 加工程度(未加工,经简单锯开、粗制成形);4. 状态(未成串、未镶嵌等);5. 来源(天然);6. 等级;7. 矿物学名;8. 规格;9. 化学成分 |
| 71.04 | 合成或再造的宝石或半宝石,不论是否加工或分级,但未成串或镶嵌的;未分级的合成或再造的宝石或半宝石,为便于运输而暂穿成串: | 1. 品名;2. 用途;3. 种类(压电石英等);4. 加工程度(经简单锯开、粗制成形);5. 状态(未成串、未镶嵌等);6. 来源(合成、再造) |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 71.05 | 天然或合成的宝石或半宝石的粉末： | 1. 品名;2. 种类(压电石英等);3. 加工程度(经简单锯开、粗制成形);4. 状态(未成串、未镶嵌等);5. 来源(合成、再造) |
| 71.06 | 银(包括镀金、镀铂的银),未锻造、半制成或粉末状： | |
| 7106.1 | -银粉： | 1. 品名;2. 形状(粉末);3. 材质(纯银、银合金、镀金、镀铂);4. 加工程度(未锻造、半制成);5. 纯度;6. 平均粒径 |
| 7106.9 | -其他： | 1. 品名;2. 形状(粉末);3. 材质(纯银、银合金、镀金、镀铂);4. 加工程度(未锻造、半制成);5. 纯度 |
| 71.07 | 以贱金属为底的包银材料： | 1. 品名;2. 基底材质(铜等) |
| 71.08 | 金(包括镀铂的金),未锻造、半制成或粉末状： | 1. 品名;2. 形状(粉末);3. 材质(纯金、金合金、镀铂);4. 纯度;5. 加工程度(未锻造、半制成);6. 货币用请注明用途 |
| 71.09 | 以贱金属或银为底的包金材料： | 1. 品名;2. 基底材质(铜、银等) |
| 71.10 | 铂,未锻造、半制成或粉末状 | 1. 品名;2. 形状(粉末);3. 材质(铂、钯、铑、铱、锇、钌);4. 加工程度(未锻造,板、片等);5. 贵金属成分含量 |
| 71.11 | 以贱金属、银或金为底的包铂材料： | 1. 品名;2. 基底材质(铜、银、金等) |
| 71.12 | 贵金属或包贵金属的废碎料;含有贵金属或贵金属化合物的其他废碎料,主要用于回收贵金属： | 1. 品名;2. 状态(废碎料、灰);3. 来源(由破碎含有贵金属的电路板而得等);4. 贵金属的成分含量 |
| 71.13 | 贵金属或包贵金属制的首饰及其零件： | 1. 品名;2. 材质(铂、金、银等);3. 加工方法(镶嵌宝石、包金、包银等);4. 首饰种类(戒指等);5. 贵金属成分含量 |
| 71.14 | 贵金属或包贵金属制的金银器及其零件： | 1. 品名;2. 种类(餐具等);3. 材质(铂、金、银等);4. 加工方法(包金、镀金等);5. 贵金属成分含量 |
| 71.15 | 贵金属或包贵金属的其他制品： | 1. 品名;2. 用途(工业用、实验室用等);3. 种类(坩埚等);4. 形状(格栅形状等);5. 材质(铂等);6. 贵金属成分含量 |
| 71.16 | 用天然或养殖珍珠、宝石或半宝石(天然、合成或再造)制成的物品： | 1. 品名;2. 种类(手镯等);3. 材质(养殖珍珠、天然珍珠、宝石、半宝石) |
| 71.17 | 仿首饰： | 1. 品名;2. 种类(袖扣、饰扣、手镯等);3. 材质;4. 是否镀贵金属;5. 品牌 |
| 71.18 | 硬币： | 1. 品名;2. 用途(法定货币、非法定货币);3. 材质(铜制等);4. 成分含量 |

# 第十五类　贱金属及其制品

## 第七十二章　钢铁

【注解】

1、“品名”是指货品的具体商业名称。

2、“用途”是指货品在出入境后的应用场合或下游产品。

3、“加工方法”是指货品在出入境前的加工工艺或制造方法。

4、“材质”是指货品按《税则》中的材质分类原则所确定的具体材料种类。

5、“形状”是指货品按《税则》中的形状定义描述所确定的外观形状。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 72.01 | 生铁及镜铁,锭、块或其他初级形状： | 1. 品名;2. 形状(锭、块等);3. 材质(生铁、镜铁);4. 成分含量(铁、碳、铬、锰、磷、硅的含量) |
| 72.02 | 铁合金： | |
| 7202.1 | -锰铁： | 1. 品名;2. 材质(锰铁、硅铁、铬铁、镍铁等);3. 成分含量(铁含量及合金元素的含量);4. 碳含量 |
| 7202.2 | -硅铁： | 1. 品名;2. 材质(锰铁、硅铁、铬铁、镍铁等);3. 成分含量(铁含量及合金元素的含量) |
| 7202.3000 | -硅锰铁 | 1. 品名;2. 材质(锰铁、硅铁、铬铁、镍铁等);3. 成分含量(铁含量及合金元素的含量) |
| 7202.4 | -铬铁： | 1. 品名;2. 材质(锰铁、硅铁、铬铁、镍铁等);3. 成分含量(铁含量及合金元素的含量) |
| 7202.5000 | -硅铬铁 | 1. 品名;2. 材质(锰铁、硅铁、铬铁、镍铁等);3. 成分含量(铁含量及合金元素的含量) |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 7202.6000 | -镍铁 | 1. 品名;2. 材质(锰铁、硅铁、铬铁、镍铁等);3. 成分含量(铁含量及合金元素的含量) |
| 7202.7000 | -钼铁 | 1. 品名;2. 材质(锰铁、硅铁、铬铁、镍铁等);3. 成分含量(铁含量及合金元素的含量) |
| 7202.8 | -钨铁及硅钨铁: | 1. 品名;2. 材质(锰铁、硅铁、铬铁、镍铁等);3. 成分含量(铁含量及合金元素的含量) |
| 7202.9100 | --钛铁及硅钛铁 | 1. 品名;2. 材质(锰铁、硅铁、铬铁、镍铁等);3. 成分含量(铁含量及合金元素的含量) |
| 7202.92 | --钒铁: | 1. 品名;2. 材质(锰铁、硅铁、铬铁、镍铁等);3. 成分含量(铁含量及合金元素的含量) |
| 7202.9300 | --铌铁 | 1. 品名;2. 材质(锰铁、硅铁、铬铁、镍铁等);3. 成分含量(铁含量及合金元素的含量) |
| 7202.99 | --其他: | 1. 品名;2. 材质(锰铁、硅铁、铬铁、镍铁等);3. 成分含量(铁含量及合金元素的含量);4. 稀土元素的重量百分比,以[A]表示 |
| 72.03 | 直接从铁矿还原所得的铁产品及其他海绵铁产品,块、团、团粒及类似形状;按重量计纯度在99.94%及以上的铁,块团、团粒及类似形状: | 1. 品名;2. 形状(块、团、团粒等);3. 来源(是直接从铁矿还原所得还是海锦铁产品);4. 成分含量(铁、碳、合金元素、非合金元素的含量) |
| 72.04 | 钢铁废碎料;供再熔的碎料钢铁锭: | |
| 7204.1000 | -铸铁废碎料 | 1. 品名;2. 用途(供再熔炼钢用);3. 形状(废碎、切割、压缩成包或板、条状等);4. 材质(铸铁、合金钢、不锈钢等);5. 来源(机械加工产生、由破碎何种钢铁制品而得);6. 是否汽车压件、废五金电器;7. 成分含量(所含金属总含量和各种金属名称及含量) |
| 7204.2100 | 不锈钢废碎料 | 1. 品名;2. 用途(供再熔炼钢用);3. 形状(废碎、切割、压缩成包或板、条状等);4. 材质(铸铁、合金钢、不锈钢等);5. 来源(机械加工产生、由破碎何种钢铁制品而得);6. 是否汽车压件、废五金电器;7. 钢号;8. 成分含量(所含金属总含量和各种金属名称及含量) |
| 7204.2900 | 其他 | 1. 品名;2. 用途(供再熔炼钢用);3. 形状(废碎、切割、压缩成包或板、条状等);4. 材质(铸铁、合金钢、不锈钢等);5. 来源(机械加工产生、由破碎何种钢铁制品而得);6. 是否汽车压件、废五金电器;7. 成分含量(所含金属总含量和各种金属名称及含量) |
| 7204.3000 | -镀锡钢铁废碎料 | 1. 品名;2. 用途(供再熔炼钢用);3. 形状(废碎、切割、压缩成包或板、条状等);4. 材质(铸铁、合金钢、不锈钢等);5. 来源(机械加工产生、由破碎何种钢铁制品而得);6. 是否汽车压件、废五金电器;7. 成分含量(所含金属总含量和各种金属名称及含量) |
| 7204.4100 | --车、刨、铣、磨、锯、锉、剪、冲加工过程中产生的废料,不论是否成捆 | 1. 品名;2. 用途(供再熔炼钢用);3. 形状(废碎、切割、压缩成包或板、条状等);4. 材质(铸铁、合金钢、不锈钢等);5. 来源(机械加工产生、由破碎何种钢铁制品而得);6. 是否汽车压件、废五金电器;7. 成分含量(所含金属总含量和各种金属名称及含量) |
| 7204.4900 | --其他 | 1. 品名;2. 用途(供再熔炼钢用);3. 形状(废碎、切割、压缩成包或板、条状等);4. 材质(铸铁、合金钢、不锈钢等);5. 来源(机械加工产生、由破碎何种钢铁制品而得);6. 是否汽车压件、废五金电器;7. 稀土元素的重量百分比,以[A]表示;8. 成分含量(所含金属总含量和各种金属名称及含量) |
| 7204.5000 | -供再熔的碎料钢铁锭 | 1. 品名;2. 用途(供再熔炼钢用);3. 形状(废碎、切割、压缩成包或板、条状等);4. 材质(铸铁、合金钢、不锈钢等);5. 来源(机械加工产生、由破碎何种钢铁制品而得);6. 是否汽车压件、废五金电器;7. 成分含量(所含金属总含量和各种金属名称及含量) |
| 72.05 | 生铁、镜铁及钢铁的颗粒和粉末: | |
| 7205.1000 | -颗粒 | 1. 品名;2. 形状(颗粒、粉末);3. 材质(生铁、镜铁、合金钢等);4. 成分含量(铁、碳、合金元素、非合金元素的含量);5. 粒度;6. 稀土元素的重量百分比,以[A]表示 |

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|---|---|---|
| 7205.2100 | --合金钢的 | 1. 品名;2. 形状(颗粒、粉末);3. 材质(生铁、镜铁、合金钢等);4. 成分含量(铁、碳、合金元素、非合金元素的含量);5. 粒度;6. 稀土元素的重量百分比,以[A]表示 |
| 7205.2900 | --其他 | 1. 品名;2. 形状(颗粒、粉末);3. 材质(生铁、镜铁、合金钢等);4. 成分含量(铁、碳、合金元素、非合金元素的含量);5. 粒度 |
| 72.06 | 铁及非合金钢,锭状或其他初级形状(品目72.03的铁除外): | 1. 品名;2. 形状(方锭、其他初级形状等);3. 材质(铁、非合金钢);4. 成分含量(铁、碳、合金元素、非合金元素的含量) |
| 72.07 | 铁及非合金钢的半制成品: | |
| 7207.1100 | --矩形(包括正方形)截面,宽度小于厚度的两倍 | 1. 品名;2. 形状(大方坯、小方坯等);3. 材质(铁、非合金钢);4. 加工方法(初轧、粗锻等);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 截面形状(正方形等);7. 截面尺寸 |
| 7207.1200 | --其他矩形(正方形除外)截面的 | 1. 品名;2. 形状(大方坯、小方坯等);3. 材质(铁、非合金钢);4. 加工方法(初轧、粗锻等);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 截面形状(正方形等);7. 截面尺寸 |
| 7207.1900 | --其他 | 1. 品名;2. 形状(大方坯、小方坯等);3. 材质(铁、非合金钢);4. 加工方法(初轧、粗锻等);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 截面形状(正方形等) |
| 7207.2000 | -按重量计含碳量在0.25%及以上 | 1. 品名;2. 形状(大方坯、小方坯等);3. 材质(铁、非合金钢);4. 加工方法(初轧、粗锻等);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 截面形状(正方形等) |
| 72.08 | 宽度在600毫米及以上的铁或非合金钢平板轧材,经热轧,但未经包覆、镀层或涂层: | 1. 品名;2. 形状(平板、卷板);3. 材质(铁、非合金钢);4. 加工方法(热轧等);5. 加工程度(酸洗、轧有花纹、未包覆、未镀层、未涂层等);6. 成分含量(铁、碳、合金元素、非合金元素的含量);7. 规格(板材的厚度、宽度);8. 技术参数(屈服强度);9. 钢号 |
| 72.09 | 宽度在600毫米及以上的铁或非合金钢平板轧材,经冷轧,但未经包覆、镀层或涂层: | 1. 品名;2. 形状(平板、卷板);3. 材质(铁、非合金钢);4. 加工方法(冷轧);5. 加工程度(未包覆、未镀层、未涂层等);6. 成分含量(铁、碳、合金元素、非合金元素的含量);7. 规格(板材的厚度、宽度);8. 技术参数(屈服强度);9. 钢号 |
| 72.10 | 宽度在600毫米及以上的铁或非合金钢平板轧材,经包覆、镀层或涂层: | 1. 品名;2. 形状(平板、卷板);3. 材质(铁、非合金钢);4. 加工方法(经包覆、经镀层、经涂层);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 规格(板材的厚度、宽度);7. 涂层种类(锡、铅、电镀锌、涂锌等);8. 涂层厚度(0.5毫米等);9. 钢号 |
| 72.11 | 宽度小于600毫米的铁或非合金钢平板轧材,但未经包覆、镀层或涂层: | 1. 品名;2. 形状(平板、卷板);3. 材质(铁、非合金钢);4. 加工方法(热轧、冷轧、未包覆、未镀层、未涂层等);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 规格(板材的厚度、宽度);7. 钢号 |
| 72.12 | 宽度小于600毫米的铁或非合金钢平板轧材,经包覆、镀层或涂层: | 1. 品名;2. 形状(平板、卷板);3. 材质(铁、非合金钢);4. 加工方法(热轧、冷轧、经包覆、经镀层、经涂层);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 规格(板材的厚度、宽度);7. 涂层种类(锡、铅、电镀锌、涂锌等) |
| 72.13 | 不规则盘卷的铁及非合金钢的热轧条、杆: | |
| 7213.1000 | -带有轧制过程中产生的凹痕、凸缘、槽沟及其他变形的 | 1. 品名;2. 形状(条、杆);3. 材质(铁、非合金钢);4. 加工方法(热轧);5. 状态(不规则盘卷,带有凹痕、凸缘等);6. 成分含量(合金元素、非合金元素的含量);7. 规格(条、杆的直径) |
| 7213.2000 | -其他,易切削钢制 | 1. 品名;2. 形状(条、杆);3. 材质(易切削钢);4. 加工方法(热轧);5. 状态(不规则盘卷、不带有凹痕、凸缘等);6. 成分含量(合金元素、非合金元素的含量);7. 规格(条、杆的直径) |
| 7213.9 | -其他: | 1. 品名;2. 形状(条、杆);3. 材质(铁、非合金钢);4. 加工方法(热轧);5. 状态(不规则盘卷);6. 成分含量(合金元素、非合金元素的含量);7. 截面形状;8. 规格(圆形截面需报条、杆的直径) |
| 72.14 | 铁或非合金钢的其他条、杆,除锻造、热轧、热拉拔或热挤压外未经进一步加工,包括轧制后扭曲的: | |
| 7214.1000 | -锻造的 | 1. 品名;2. 形状(条、杆);3. 材质(铁、非合金钢);4. 加工方法(锻造);5. 成分含量(合金元素、非合金元素的含量);6. 规格(条、杆的直径);7. 截面形状(圆形、矩形、正方形等) |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 7214.2000 | -带有轧制过程中产生的凹痕、凸缘、槽沟或其他变形以及轧制后扭曲的 | 1. 品名;2. 形状(条、杆);3. 材质(铁、非合金钢);4. 加工方法(热轧、热拉拔、热挤压);5. 状态(带有轧制产生的变形或轧制后扭曲的);6. 成分含量(合金元素、非合金元素的含量);7. 规格(条、杆的直径);8. 截面形状(正方形等);9. 钢号 |
| 7214.3000 | -其他,易切削钢制 | 1. 品名;2. 形状(条、杆);3. 材质(易切削钢);4. 加工方法(热轧、热拉拔、热挤压);5. 成分含量(合金元素、非合金元素的含量);6. 状态(不带有轧制产生的变形或轧制后扭曲的);7. 规格(条、杆的直径);8. 截面形状(正方形等) |
| 7214.9 | -其他: | 1. 品名;2. 形状(条、杆);3. 材质(铁、非合金钢);4. 加工方法(热轧、热拉拔、热挤压);5. 成分含量(合金元素、非合金元素的含量);6. 状态(不带有轧制产生的变形或轧制后扭曲的);7. 规格(条、杆的直径);8. 截面形状(正方形等) |
| 72.15 | 铁及非合金钢的其他条、杆: | 1. 品名;2. 形状(条、杆);3. 材质(铁、非合金钢);4. 加工方法(热加工、冷加工);5. 加工程度;6. 成分含量(铁、碳、合金元素、非合金元素的含量);7. 规格(条、杆的直径);8. 易切削钢请注明 |
| 72.16 | 铁或非合金钢的角材、型材及异型材: | 1. 品名;2. 形状(槽钢、角钢、工字钢、H 型钢等);3. 材质(铁、非合金钢);4. 加工方法(热轧、热拉拔、热挤压、冷加工、平板轧材冷弯成形);5. 加工程度(例如,打孔、冲孔、扭绞、涂层等);6. 成分含量(合金元素、非合金元素的含量);7. 规格(型材的截面高度) |
| 72.17 | 铁丝或非合金钢丝: | 1. 品名;2. 形状(丝);3. 材质(铁、非合金钢);4. 加工方法(镀层、涂层);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 涂层种类(锌、铜等);7. 直径;8. 状态(盘卷等) |
| 72.18 | 不锈钢,锭状或其他初级形状;不锈钢半制成品: | 1. 品名;2. 形状(方锭等);3. 材质(不锈钢);4. 截面形状(正方形等);5. 钢号 |
| 72.19 | 不锈钢平板轧材,宽度在 600 毫米及以上: | 1. 品名;2. 形状(卷板、平板等);3. 材质(不锈钢);4. 加工方法(热轧、冷轧);5. 加工程度;6. 成分含量;7. 规格(板材的厚度、宽度);8. 钢号 |
| 72.20 | 不锈钢平板轧材,宽度<600 毫米: | 1. 品名;2. 形状(卷板、平板等);3. 材质(不锈钢);4. 加工方法(热轧、冷轧);5. 加工程度;6. 成分含量(铁、碳、铬及合金元素、非合金元素的含量);7. 规格(板材的厚度、宽度);8. 级别;9. 钢号 |
| 72.21 | 不规则盘卷的不锈钢热轧条、杆: | 1. 品名;2. 形状(条、杆);3. 材质(不锈钢);4. 加工方法(热轧);5. 状态(不规则盘卷);6. 成分含量(铁、碳、铬及合金元素、非合金元素的含量);7. 钢号;8. 直径 |
| 72.22 | 不锈钢其他条、杆;不锈钢角材、型材及异型材: | 1. 品名;2. 形状(条、杆、角材、型材、异型材);3. 材质(不锈钢);4. 加工方法(热轧、热拉拔、热挤压、冷成形、冷加工);5. 成分含量(铁、碳、铬及合金元素、非合金元素的含量);6. 截面形状(圆形、方形等);7. 钢号 |
| 72.23 | 不锈钢丝: | 1. 品名;2. 形状(丝);3. 材质(不锈钢);4. 加工方法(镀层、涂层);5. 成分含量(铁、碳、铬及合金元素、非合金元素的含量);6. 截面尺寸(圆形填直径,矩形填宽度厚度);7. 钢号 |
| 72.24 | 其他合金钢,锭状或其他初级形状;其他合金钢制的半制成品: | |
| 7224.1000 | -锭状及其他初级形状 | 1. 品名;2. 形状(方锭等);3. 材质(硅锰钢等);4. 成分含量(铁、碳及合金元素、非合金元素的含量);5. 钢号 |
| 7224.9 | -其他: | 1. 品名;2. 形状(方锭等);3. 材质(硅锰钢等);4. 成分含量(铁、碳及合金元素、非合金元素的含量);5. 粗铸锻件坯请注明单件重量;6. 钢号 |
| 72.25 | 其他合金钢平板轧材,宽度在 600 毫米及以上: | |
| 7225.1 | -硅电钢制: | 1. 品名;2. 形状(平板、卷材);3. 材质(硅电钢、高速钢等,取向性硅电钢请注明);4. 加工方法(热轧、冷轧、镀层、涂层);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 规格(板材的厚度、宽度);7. 牌号;8. 厂家名称 |
| 7225.3000 | -其他卷材,除热轧外未经进一步加工 | 1. 品名;2. 形状(平板、卷材);3. 材质(硅电钢、高速钢等,取向性硅电钢请注明);4. 加工方法(热轧、冷轧、镀层、涂层);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 规格(板材的厚度、宽度);7. 钢号 |
| 7225.4 | -其他非卷材,除热轧外未经进一步加工 | 1. 品名;2. 形状(平板、卷材);3. 材质(硅电钢、高速钢等,取向性硅电钢请注明);4. 加工方法(热轧、冷轧、镀层、涂层);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 规格(板材的厚度、宽度);7. 钢号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 7225.5000 | -其他,除冷轧外未经进一步加工 | 1. 品名;2. 形状(平板、卷材);3. 材质(硅电钢、高速钢等,取向性硅电钢请注明);4. 加工方法(热轧、冷轧、镀层、涂层);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 规格(板材的厚度、宽度);7. 钢号 |
| 7225.9 | -其他: | 1. 品名;2. 形状(平板、卷材);3. 材质(硅电钢、高速钢等,取向性硅电钢请注明);4. 加工方法(热轧、冷轧、镀层、涂层);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 规格(板材的厚度、宽度);7. 涂层种类(电镀锌、涂锌等);8. 钢号 |
| 72.26 | 其他合金钢平板轧材,宽度<600毫米: | |
| 7226.1 | -硅电钢制: | 1. 品名;2. 形状(平板、卷材);3. 材质(硅电钢、高速钢等,取向性硅电钢请注明);4. 加工方法(热轧、冷轧、镀层、涂层);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 规格(板材的厚度、宽度);7. 牌号;8. 厂家名称 |
| 7226.2000 | -高速钢制 | 1. 品名;2. 形状(平板、卷材);3. 材质(硅电钢、高速钢等,取向性硅电钢请注明);4. 加工方法(热轧、冷轧、镀层、涂层);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 规格(板材的厚度、宽度);7. 钢号 |
| 7226.9 | -其他: | 1. 品名;2. 形状(平板、卷材);3. 材质(硅电钢、高速钢等,取向性硅电钢请注明);4. 加工方法(热轧、冷轧、镀层、涂层);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 规格(板材的厚度、宽度);7. 涂层种类(电镀锌、涂锌等);8. 钢号 |
| 72.27 | 不规则盘卷的其他合金钢热轧条、杆: | 1. 品名;2. 形状(条、杆);3. 材质(高速钢、硅锰钢等);4. 加工方法(热轧);5. 状态(不规则盘卷);6. 成分含量(铁、碳、合金元素、非合金元素的含量);7. 钢号 |
| 72.28 | 其他合金钢条、杆;其他合金钢角材、型材及异型材;合金钢或非合金钢制的空心钻钢: | |
| 7228.1000 | -高速钢条、杆 | 1. 品名;2. 用途(适用场所或下游产品);3. 形状(条、杆、角材、型材、异型材);4. 材质(高速钢、硅锰钢等);5. 加工方法(热轧、热拉拔、热挤压、冷成形、冷加工);6. 成分含量(铁、碳、合金元素、非合金元素的含量);7. 钢号 |
| 7228.2000 | -硅锰钢条、杆 | 1. 品名;2. 用途(适用场所或下游产品);3. 形状(条、杆、角材、型材、异型材);4. 材质(高速钢、硅锰钢等);5. 加工方法(热轧、热拉拔、热挤压、冷成形、冷加工);6. 成分含量(铁、碳、合金元素、非合金元素的含量);7. 钢号 |
| 7228.3 | -其他条、杆,除热轧、热拉拔或热挤压外未经进一步加工: | 1. 品名;2. 用途(适用场所或下游产品);3. 形状(条、杆、角材、型材、异型材);4. 材质(高速钢、硅锰钢等);5. 加工方法(热轧、热拉拔、热挤压、冷成形、冷加工);6. 成分含量(铁、碳、合金元素、非合金元素的含量);7. 钢号 |
| 7228.4000 | -其他条、杆,除锻造外未经进一步加工 | 1. 品名;2. 用途(适用场所或下游产品);3. 形状(条、杆、角材、型材、异型材);4. 材质(高速钢、硅锰钢等);5. 加工方法(热轧、热拉拔、热挤压、冷成形、冷加工);6. 成分含量(铁、碳、合金元素、非合金元素的含量);7. 钢号 |
| 7228.5000 | -其他条、杆,除冷成形或冷加工外未经进一步加工 | 1. 品名;2. 用途(适用场所或下游产品);3. 形状(条、杆、角材、型材、异型材);4. 材质(高速钢、硅锰钢等);5. 加工方法(热轧、热拉拔、热挤压、冷成形、冷加工);6. 成分含量(铁、碳、合金元素、非合金元素的含量);7. 钢号 |
| 7228.6000 | -其他条、杆 | 1. 品名;2. 用途(适用场所或下游产品);3. 形状(条、杆、角材、型材、异型材);4. 材质(高速钢、硅锰钢等);5. 加工方法(热轧、热拉拔、热挤压、冷成形、冷加工);6. 成分含量(铁、碳、合金元素、非合金元素的含量);7. 钢号 |
| 7228.7010 | ---履带板型钢 | 1. 品名;2. 用途(适用场所或下游产品);3. 形状(条、杆、角材、型材、异型材);4. 材质(高速钢、硅锰钢等);5. 加工方法(热轧、热拉拔、热挤压、冷成形、冷加工);6. 成分含量(铁、碳、合金元素、非合金元素的含量);7. 空心钻钢需额外申报最大外形尺寸和最大内孔尺寸;8. 钢号 |
| 7228.7090 | ---其他 | 1. 品名;2. 用途(适用场所或下游产品);3. 形状(条、杆、角材、型材、异型材);4. 材质(高速钢、硅锰钢等);5. 加工方法(热轧、热拉拔、热挤压、冷成形、冷加工);6. 成分含量(铁、碳、合金元素、非合金元素的含量);7. 钢号 |
| 7228.8000 | -空心钻钢 | 1. 品名;2. 用途(适用场所或下游产品);3. 形状(条、杆、角材、型材、异型材);4. 材质(高速钢、硅锰钢等);5. 加工方法(热轧、热拉拔、热挤压、冷成形、冷加工);6. 成分含量(铁、碳、合金元素、非合金元素的含量);7. 空心钻钢需额外申报最大外形尺寸和最大内孔尺寸;8. 钢号 |
| 72.29 | 其他合金钢丝: | 1. 品名;2. 形状(丝);3. 材质(高速钢、硅锰钢等);4. 加工方法(镀层、涂层);5. 成分含量(铁、碳、合金元素、非合金元素的含量);6. 用途;7. 钢号 |

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# 第七十三章　钢铁制品

【注解】

1、“品名”是指货品的具体商业名称。

2、“用途”是指货品在出入境后的应用场合或下游产品。

3、“加工方法”是指货品在出入境前的加工工艺或制造方法。

4、“材质”是指货品按《税则》中的材质分类原则所确定的具体材料种类。

5、“形状”是指货品按《税则》中的形状定义描述所确定的外观形状。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 73.01 | 钢铁板桩，不论是否钻孔、打眼或组装；焊接的钢铁角材、型材及异型材： | 1. 品名；2. 形状（板桩、焊接的角材、型材、异型材）；3. 材质（铁、非合金钢、不锈钢、合金钢）；4. 加工方法（冷轧、热轧等）；5. 规格（截面尺寸） |
| 73.02 | 铁道及电车道铺轨用钢铁材料（钢轨、护轨、齿轨、道岔尖轨、辙叉、尖轨拉杆及其他岔道段体、轨枕、鱼尾板、轨座、轨座楔、钢轨垫板、钢轨夹、底板、固定板及其他专门用于连接或加固路轨的材料）： | 1. 品名；2. 用途（铁道及电车道铺轨用等）；3. 材质（铁、非合金钢、不锈钢、合金钢）；4. 制品种类（钢轨、轨枕、岔道段体等） |
| 73.03 | 铸铁管及空心异型材： | 1. 品名；2. 规格（管的内径）；3. 形状（圆形截面管、空心异型材）；4. 材质（铸铁） |
| 73.04 | 无缝钢铁管及空心异型材（铸铁的除外）： | 1. 品名；2. 规格（管的外径）；3. 用途（锅炉用、石油或天然气钻探用等）；4. 形状（管、空心异型材）；5. 材质（铁、非合金钢、不锈钢、合金钢）；6. 加工方法（冷拔、冷轧、热扎等）；7. 种类（无缝管） |
| 73.05 | 其他圆形截面钢铁管（例如，焊、铆及用类似方法接合的管），外径超过406.4毫米： | 1. 品名；2. 规格（管的外径）；3. 用途（石油或天然气管道用等）；4. 材质（铁、非合金钢、不锈钢、合金钢）；5. 种类（焊接管）；6. 加工方法（铆、纵向焊、埋弧焊）；7. 截面形状（圆形） |
| 73.06 | 其他钢铁管及空心异型材（例如，辊缝、焊、铆及类似方法接合的）： | 1. 品名；2. 规格（圆管的外径、壁厚）；3. 用途（石油或天然气管道用）；4. 材质（铁、非合金钢、不锈钢、合金钢）；5. 种类（焊接管）；6. 加工方法（铆、纵向焊、埋弧焊）；7. 截面形状（圆形、方形或椭圆形等） |
| 73.07 | 钢铁管子附件（例如，接头、肘管、管套）： | 1. 品名；2. 用途（用于管子之间连通）；3. 材质（铁、非合金钢、不锈钢、合金钢）；4. 种类（法兰、管套、十字接头、对焊件等）；5. 加工方法（铸造、锻造等） |
| 73.08 | 钢铁结构体（品目94.06的活动房屋除外）及其部件（例如桥梁及桥梁体段、闸门、塔楼格构杆、屋顶、屋顶框架、门窗及其框架、门槛、百叶窗、栏杆、支柱及立柱）；上述结构体用的已加工钢铁板、杆、角材、型材、异型材、管子及类似品： | 1. 品名；2. 用途（支撑用等）；3. 材质（钢铁）；4. 种类（门窗、立柱、塔楼、脚手架、桥梁体段等） |
| 73.09 | 盛装物料用的钢铁罔、柜、罐、桶及类似容器（装压缩气体或液化气体的除外），容积超过300升，不论是否衬里或隔热，但无机械或热力装置： | 1. 品名；2. 用途（盛装液体用等）；3. 材质（钢铁）；4. 种类（罐、桶等）；5. 规格（容积）；6. 是否装有机械或热力装置 |
| 73.10 | 盛装物料用的钢铁柜、桶、罐、听、盒及类似容器（装压缩气体或液化气体的除外），容积不超过300升，不论是否衬里或隔热，但无机械或热力装置： | 1. 品名；2. 用途（盛装液体用等）；3. 材质（钢铁）；4. 种类（罐、桶等）；5. 加工方法（焊边接合、卷边接合等）；6. 规格（容积）；7. 是否装有机械或热力装置 |
| 73.11 | 装压缩气体或液化气体用的钢铁容器： | 1. 品名；2. 用途（压缩气体或液化气体用、零售包装用等）；3. 材质（钢铁）；4. 种类（罐、桶等） |
| 73.12 | 非绝缘的钢铁绞股线、绳、缆、编带、吊索及类似品： | 1. 品名；2. 材质（钢铁）；3. 制品种类（绞股线、吊索、绳等）；4. 注明“非绝缘” |
| 73.13 | 带刺钢铁丝；围篱用的钢铁绞带或单股扁丝（不论是否带刺）及松绞的双股丝： | 1. 品名；2. 用途（围篱用）；3. 材质（钢铁）；4. 种类（带刺钢铁丝、绞带、单股扁丝、松绞的双股丝）；5. 截面尺寸 |
| 73.14 | 钢铁丝制的布（包括环形带）、网、篱、格栅；网眼钢铁板： | 1. 品名；2. 用途（工业用等）；3. 材质（铁、非合金钢、不锈钢、合金钢）；4. 种类（网、篱、格栅等）；5. 加工方法（镀锌、涂锌、涂塑等）；6. 规格（网眼尺寸、丝的截面尺寸） |
| 73.15 | 钢铁链及其零件： | 1. 品名；2. 用途（自行车用、摩托车用等）；3. 材质（钢铁）；4. 种类（铰接链、滚子链、日字环节链等） |
| 73.16 | 钢铁锚、多爪锚及其零件： | 1. 品名；2. 材质（钢铁）；3. 种类（钢铁锚、多爪锚等） |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 73.17 | 钢铁制的钉、平头钉、图钉、波纹钉、U形钉(品目83.05的货品除外)及类似品,不论钉头是否用其他材料制成,但不包括铜头钉: | 1. 品名;2. 材质(钢铁);3. 种类(图钉、U形钉、平头钉、波纹钉等) |
| 73.18 | 钢铁制的螺钉、螺栓、螺母、方头螺钉、钩头螺钉、铆钉、销、开尾销、垫圈(包括弹簧垫圈)及类似品: | |
| 7318.1100 | --方头螺钉 | 1. 品名;2. 材质(钢铁);3. 螺钉种类(方头等);4. 品牌;5. 型号 |
| 7318.1200 | --其他木螺钉 | 1. 品名;2. 材质(钢铁);3. 品牌;4. 型号 |
| 7318.1300 | --钩头螺钉及环头螺钉 | 1. 品名;2. 材质(钢铁);3. 品牌;4. 型号 |
| 7318.1400 | --自攻螺钉 | 1. 品名;2. 材质(钢铁);3. 品牌;4. 型号 |
| 7318.1510 | 抗拉强度在800兆帕及以上 | 1. 品名;2. 材质(钢铁);3. 抗拉强度;4. 品牌;5. 型号;6. 规格(杆径) |
| 7318.1590 | 其他 | 1. 品名;2. 材质(钢铁);3. 种类(螺钉、螺母、垫圈、铆钉、销等);4. 抗拉强度;5. 品牌;6. 型号;7. 规格(杆径) |
| 7318.1600 | --螺母 | 1. 品名;2. 材质(钢铁);3. 品牌;4. 型号 |
| 7318.1900 | --其他 | 1. 品名;2. 材质(钢铁);3. 种类(螺钉、螺母、垫圈、铆钉、销等);4. 螺钉请注明种类(方头、钩头、环头等);5. 品牌;6. 型号 |
| 7318.2 | -无螺纹制品: | 1. 品名;2. 材质(钢铁);3. 品牌;4. 规格型号 |
| 73.19 | 钢铁制的手工缝针、编织针、引针、钩针、刺绣穿孔锥及类似制品;其他品目未列名的钢铁制安全别针及其他别针: | 1. 品名;2. 材质(钢铁);3. 种类(缝针、织补针、刺绣针、别针等) |
| 73.20 | 钢铁制弹簧及弹簧片: | 1. 品名;2. 用途(汽车用、铁道车辆用等);3. 材质(钢铁);4. 种类(片簧、螺旋弹簧等) |
| 73.21 | 非电热的钢铁制家用炉、灶(包括附有集中供暖用的热水锅的炉)、烤肉架、烤炉、煤气灶、加热板和类似非电热的家用器具及其零件: | 1. 品名;2. 材质(钢铁);3. 种类(煤油炉、煤气灶、烤肉架、烤炉等);4. 原理(非电热);5. 燃料种类(液体、固体、气体燃料);6. 品牌;7. 型号 |
| 73.22 | 非电热的钢铁制集中供暖用散热器及其零件;非电热的钢铁制空气加热器、暖气分布器(包括可分布新鲜空气或调节空气的)及其零件,装有电动风扇或鼓风机: | 1. 品名;2. 用途(集中供暖用等);3. 材质(钢铁);4. 种类(散热器、空气加热器、暖气分布器等);5. 原理(非电热);6. 是否装有电动风扇或鼓风机 |
| 73.23 | 餐桌、厨房或其他家用钢铁器具及其零件;钢铁丝绒;钢铁制擦锅器、洗刷擦光用的块垫、手套及类似品: | 1. 品名;2. 用途(厨房用、餐桌用等);3. 材质(铁、非合金钢、不锈钢、合金钢);4. 种类(水壶、煎锅等);5. 加工方法(已搪瓷、未搪瓷);6. 品牌 |
| 73.24 | 钢铁制卫生器具及其零件: | 1. 品名;2. 用途(卫生间用等);3. 材质(铁、非合金钢、不锈钢、合金钢);4. 种类(脸盆、浴缸等);5. 加工方法(已搪瓷、未搪瓷);6. 品牌 |
| 73.25 | 其他钢铁铸造制品: | 1. 品名;2. 用途(工业用、非工业用、研磨机用等);3. 材质(无可锻性铸铁等);4. 种类(井盖、研磨球等) |
| 73.26 | 其他钢铁制品: | 1. 品名;2. 用途(工业用、非工业用);3. 材质(钢铁);4. 种类(捕鼠器、香烟盒等);5. 加工方法(锻造、冲压等) |

## 第七十四章　铜及其制品

【注解】

1、“品名”是指货品的具体商业名称。

2、“用途”是指货品在出入境后的应用场合或下游产品。

3、“加工方法”是指货品在出入境前的加工工艺或制造方法。

4、“材质”是指货品按《税则》中的材质分类原则所确定的具体材料种类。

5、“形状”是指货品按《税则》中的形状定义描述所确定的外观形状。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 74.01 | 铜锍;沉积铜(泥铜): | 1. 品名;2. 材质(铜锍、沉积铜);3. 来源;4. 成分含量(铜化合物的含量) |
| 74.02 | 未精炼铜;电解精炼用的铜阳极: | 1. 品名;2. 成分含量(铜的含量及黄金含量);3. 形状(块状、粉末等);4. 材质(未精炼铜);5. 用途(电解精炼用等) |
| 74.03 | 未锻轧的精炼铜及铜合金: | |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 7403.11 | --阴极及阴极型材： | 1. 品名;2. 形状(型材、线锭、坯段等);3. 材质(精炼铜、黄铜、青铜、白铜等);4. 加工方法(未锻轧等);5. 成分含量(铜及合金元素的含量);6. 定价日期;7. 签约日期;8. 定价方式 |
| 7403.1200 | --线锭 | 1. 品名;2. 形状(型材、线锭、坯段等);3. 材质(精炼铜、黄铜、青铜、白铜等);4. 加工方法(未锻轧等);5. 成分含量(铜及合金元素的含量) |
| 7403.1300 | --坯段 | 1. 品名;2. 形状(型材、线锭、坯段等);3. 材质(精炼铜、黄铜、青铜、白铜等);4. 加工方法(未锻轧等);5. 成分含量(铜及合金元素的含量) |
| 7403.1900 | --其他 | 1. 品名;2. 形状(型材、线锭、坯段等);3. 材质(精炼铜、黄铜、青铜、白铜等);4. 加工方法(未锻轧等);5. 成分含量(铜及合金元素的含量) |
| 7403.2 | -铜合金： | 1. 品名;2. 形状(型材、线锭、坯段等);3. 材质(精炼铜、黄铜、青铜、白铜等);4. 加工方法(未锻轧等);5. 成分含量(铜及合金元素的含量) |
| 74.04 | 铜废碎料： | 1. 品名;2. 用途(供回收铜用);3. 材质(铜);4. 状态(废、碎、管、板、线、棒、边角料等);5. 来源(废的电机、电线、电缆、五金等);6. 成分含量(回收金属的含量) |
| 74.05 | 铜母合金： | 1. 品名;2. 用途(用作炼铜的添加剂);3. 形状(粒状等);4. 材质(铜母合金);5. 成分含量(铜、磷的含量) |
| 74.06 | 铜粉及片状粉末： | 1. 品名;2. 用途(用作电镀基底、金属颜料等);3. 形状(片状粉末、非片状粉末);4. 材质(精炼铜、黄铜、青铜、白铜等);5. 成分含量(铜及合金元素的含量);6. 粒度;7. 牌号或型号 |
| 74.07 | 铜条、杆、型材及异型材： | |
| 7407.1 | -精炼铜制： | 1. 品名;2. 形状(条、杆、型材、异型材);3. 材质(精炼铜、黄铜、青铜、白铜等);4. 成分含量(铜及合金元素的含量) |
| 7407.2111 | ----直线度不大于0.5毫米/米 | 1. 品名;2. 形状(条、杆、型材、异型材);3. 材质(精炼铜、黄铜、青铜、白铜等);4. 成分含量(铜及合金元素的含量);5. 直线度 |
| 7407.2119 | ----其他 | 1. 品名;2. 形状(条、杆、型材、异型材);3. 材质(精炼铜、黄铜、青铜、白铜等);4. 成分含量(铜及合金元素的含量) |
| 7407.2190 | ---其他 | 1. 品名;2. 形状(条、杆、型材、异型材);3. 材质(精炼铜、黄铜、青铜、白铜等);4. 成分含量(铜及合金元素的含量) |
| 7407.2900 | --其他 | 1. 品名;2. 形状(条、杆、型材、异型材);3. 材质(精炼铜、黄铜、青铜、白铜等);4. 成分含量(铜及合金元素的含量) |
| 74.08 | 铜丝： | 1. 品名;2. 形状(丝);3. 材质(精炼铜、黄铜、青铜、白铜等);4. 成分含量(铜及合金元素的含量);5. 规格(丝的最大截面尺寸);6. 牌号或型号 |
| 74.09 | 铜板、片及带,厚度超过0.15毫米： | 1. 品名;2. 形状(板、片、带);3. 材质(精炼铜、黄铜、青铜、白铜等);4. 状态(盘卷、平板等);5. 成分含量(铜及合金元素的含量);6. 规格(长×宽×厚);7. 品牌或厂商名称;8. 牌号或型号 |
| 74.10 | 铜箔(不论是否印花或用纸、纸板、塑料或类似材料衬背)厚度(衬背除外)不超过0.15毫米： | 1. 品名;2. 形状(箔);3. 材质(精炼铜、黄铜、青铜、白铜等);4. 状态(有无衬背);5. 成分含量(铜及合金元素的含量);6. 规格(整体厚度、铜箔厚度、长度、宽度);7. 用途;8. 品牌;9. 牌号;10. 种类(压延铜箔,电解铜箔,刚性覆铜板、柔性覆铜板);11. 覆铜板的铜箔层数;12. 基材材质(纸基、玻璃布基、复合基、环保型基等);13. 生产厂商;14. 覆铜板需申报介电常数;15. 覆铜板报单面还是双面;16. 覆铜板基板材质 |
| 74.11 | 铜管： | 1. 品名;2. 材质(精炼铜、黄铜、青铜、白铜等);3. 成分含量(铜及合金元素的含量);4. 外径;5. 有无螺纹或翅片;6. 用途;7. 品牌;8. 型号或牌号 |
| 74.12 | 铜制管子附件(例如,接头、肘管、管套)： | 1. 品名;2. 用途(用于管子之间连通);3. 材质(精炼铜、黄铜、青铜、白铜等);4. 种类(接头、肘管、管套);5. 成分含量(铜及合金元素的含量);6. 品牌;7. 型号或牌号 |
| 74.13 | 非绝缘的铜丝绞股线、缆、编带及类似品： | 1. 品名;2. 材质(铜);3. 种类(绞股线、缆、编带等);4. 注明“非绝缘”;5. 品牌;6. 型号或牌号 |
| 74.15 | 铜制或钢铁制带铜头的钉、平头钉、图钉、U形钉(品目83.05的货品除外)及类似品;铜制螺钉、螺栓、螺母、钩头螺钉铆钉、销、开尾销、垫圈(包括弹簧垫圈)及类似品： | 1. 品名;2. 材质(铜);3. 种类(图钉、U形钉、螺钉、螺母、垫圈、铆钉等);4. 型号或牌号 |
| 74.18 | 餐桌、厨房或其他家用铜制器具及其零件;铜制刷锅器、洗刷擦光用的块垫、手套及类似品;铜制卫生器具及其零件： | |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 7418.1010 | ---擦锅器及洗刷、擦光用的块垫、手套及类似品 | 1. 品名;2. 用途(厨房用、餐桌用、卫生用等);3. 材质(铜);4. 种类(水壶、煎锅等);5. 品牌;6. 型号 |
| 7418.1020 | ---非电热的铜制家用烹饪器具及其零件 | 1. 品名;2. 材质(铜);3. 种类(煤油炉、煤气灶等);4. 原理(非电热);5. 品牌;6. 型号 |
| 7418.1090 | ---其他 | 1. 品名;2. 用途(厨房用、餐桌用、卫生用等);3. 材质(铜);4. 种类(水壶、煎锅等);5. 品牌;6. 型号 |
| 7418.2000 | -卫生器具及其零件 | 1. 品名;2. 用途(厨房用、餐桌用、卫生用等);3. 材质(铜);4. 种类(水壶、煎锅等);5. 品牌;6. 型号 |
| 74.19 | 其他铜制品: | |
| 7419.1000 | -链条及其零件 | 1. 品名;2. 用途(工业用、非工业用);3. 材质(铜);4. 种类(链条、容器等);5. 加工方法(锻造、冲压等);6. 型号 |
| 7419.91 | --铸造、模压、冲压或锻造,但未经进一步加工的: | 1. 品名;2. 用途(工业用、非工业用);3. 材质(铜);4. 种类(链条、容器等);5. 加工方法(锻造、冲压等);6. 型号 |
| 7419.9920 | ---铜弹簧 | 1. 品名;2. 材质(铜);3. 种类(片簧、螺旋弹簧等);4. 品牌;5. 型号;6. 用途 |
| 7419.9930 | ---铜丝制的布(包括环形带) | 1. 品名;2. 材质(铜);3. 种类;4. 品牌;5. 型号;6. 用途 |
| 7419.9940 | ---铜丝制的网、格栅、网眼铜板 | 1. 品名;2. 材质(铜);3. 种类(网、格栅、网眼铜板等);4. 品牌;5. 型号;6. 用途 |
| 7419.9950 | ---非电热的铜制家用供暖器具及其零件 | 1. 品名;2. 材质(铜);3. 种类;4. 原理(非电热);5. 品牌;6. 型号;7. 用途 |
| 7419.999 | ---其他: | 1. 品名;2. 用途(工业用、非工业用);3. 材质(铜);4. 种类(链条、容器等);5. 加工方法(锻造、冲压等) |

## 第七十五章 镍及其制品

【注解】

1、“品名”是指货品的具体商业名称。

2、“用途”是指货品在出入境后的应用场合或下游产品。

3、“加工方法”是指货品在出入境前的加工工艺或制造方法。

4、“材质”是指货品按《税则》中的材质分类原则所确定的具体材料种类。

5、“形状”是指货品按《税则》中的形状定义描述所确定的外观形状。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 75.01 | 镍锍、氧化镍烧结物及镍冶炼的其他中间产品: | 1. 品名;2. 材质(镍锍、氧化镍烧结物等);3. 来源;4. 成分含量(镍化合物的含量) |
| 75.02 | 未锻轧镍: | 1. 品名;2. 形状(锭、块等);3. 材质(非合金镍、镍合金);4. 加工方法(未锻轧);5. 成分含量(镍及合金元素的含量) |
| 75.03 | 镍废碎料: | 1. 品名;2. 用途(供回收镍用);3. 状态(废、碎);4. 来源(非合金镍、镍合金的废碎料);5. 成分含量(镍及合金元素的含量) |
| 75.04 | 镍粉及片状粉末: | 1. 品名;2. 形状(片状粉末、非片状粉末);3. 材质(非合金镍、镍合金);4. 成分含量(镍及合金元素的含量);5. 粒度 |
| 75.05 | 镍条、杆、型材及异型材或丝 | |
| 7505.1 | -条、杆、型材及异型材: | 1. 品名;2. 形状(条、杆、型材、异型材、丝);3. 材质(非合金镍、镍合金);4. 成分含量(镍及合金元素的含量) |
| 7505.2 | -丝: | 1. 品名;2. 形状(条、杆、型材、异型材、丝);3. 材质(非合金镍、镍合金);4. 成分含量(镍及合金元素的含量);5. 丝的直径 |
| 75.06 | 镍板、片、带、箔: | 1. 品名;2. 形状(板、片、带、箔);3. 材质(非合金镍、镍合金);4. 成分含量(镍及合金元素的含量);5. 规格(长×宽×厚) |
| 75.07 | 镍管及管子附件(例如,接头肘管、管套): | 1. 品名;2. 材质(非合金镍、镍合金);3. 种类(管、接头、肘管、管套等);4. 成分含量(镍及合金元素的含量) |
| 75.08 | 其他镍制品: | 1. 品名;2. 用途(电镀用、工业用、非工业用);3. 材质(非合金镍、镍合金);4. 种类(网、篱、格栅等);5. 品牌;6. 型号 |

## 第七十六章 铝及其制品

【注解】

1、“品名”是指货品的具体商业名称。

2、“用途”是指货品在出入境后的应用场合或下游产品。

3、“加工方法”是指货品在出入境前的加工工艺或制造方法。

4、“材质”是指货品按《税则》中的材质分类原则所确定的具体材料种类。

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5、“形状”是指货品按《税则》中的形状定义描述所确定的外观形状。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 76.01 | 未锻轧铝： | 1. 品名;2. 形状(锭、块);3. 材质(非合金铝、铝合金);4. 加工方法(未锻轧或铸造、烧结等);5. 成分含量(铝及合金元素的含量) |
| 76.02 | 铝废碎料： | 1. 品名;2. 用途(供回收铝用);3. 状态(废、碎、板、管、线、边角料等);4. 来源(废电线、废电缆、废五金电器等);5. 成分含量(回收金属的含量);6. 包装形式 |
| 76.03 | 铝粉及片状粉末： | 1. 品名;2. 形状(片状粉末、非片状粉末);3. 材质(非合金铝、铝合金);4. 成分含量(铝的含量);5. 粒度;6. 用途 |
| 76.04 | 铝条、杆、型材及异型材： | 1. 品名;2. 形状(条、杆、型材、异型材);3. 材质(非合金铝、铝合金);4. 成分含量(铝及合金元素的含量);5. 型材、异型材请注明是否空心;6. 铝合金条、杆请注明截面周长;7. 柱形实心体铝合金请注明20℃时的极限抗拉强度;8. 牌号 |
| 76.05 | 铝丝： | 1. 品名;2. 形状(丝);3. 材质(非合金铝、铝合金);4. 成分含量(铝及合金元素的含量);5. 规格(丝的最大截面尺寸) |
| 76.06 | 铝板、片及带,厚度超过0.2毫米： | 1. 品名;2. 形状(矩形等);3. 材质(非合金铝、铝合金);4. 状态(板、片、带);5. 成分含量(铝及合金元素的含量);6. 规格(长×宽×厚);7. 品牌(中英文);8. 用途;9. 牌号 |
| 76.07 | 铝箔(不论是否印花或用纸、纸板、塑料或类似材料衬背)厚度(衬背除外)不超过0.2毫米： | 1. 品名;2. 形状(箔);3. 材质(铝);4. 状态(有无衬背、衬背材料);5. 规格(长×宽×厚);6. 加工方法(轧制等);7. 加工程度(是否进一步加工) |
| 76.08 | 铝管： | 1. 品名;2. 材质(非合金铝、铝合金);3. 种类(管);4. 成分含量(铝及合金元素的含量);5. 管壁厚度、管壁外径、孔眼直径、管材长度 |
| 76.09 | 铝制管子附件(例如,接头、肘管、管套)： | 1. 品名;2. 用途;3. 材质(非合金铝、铝合金);4. 种类(接头、肘管、管套) |
| 76.10 | 铝制结构体(品目94.06的活动房屋除外)及其部件(例如,桥梁及桥梁体段、塔、格构杆、屋顶、屋顶框架、门窗及其框架、门槛、栏杆、支柱及立柱);上述结构体用的已加工铝板、杆、型材、异型材、管子及类似品： | 1. 品名;2. 材质(铝);3. 种类(门窗、门槛、塔楼、桥梁体段等);4. 加工方法(铆接、栓接、钻孔、弯曲等) |
| 76.11 | 盛装物料用的铝制囤、柜、罐、桶及类似容器(装压缩气体或液化气体的除外),容积超过300升,不论是否衬里或隔热,但无机械或热力装置： | 1. 品名;2. 用途(盛装液体用等);3. 材质(铝);4. 种类(罐、桶等);5. 规格(容积);6. 品牌 |
| 76.12 | 盛装物料用的铝制桶、罐、听、盒及类似容器包括软管容器及硬管容器(装压缩气体或液化气体的除外),容积不超过300升,不论是否衬里或隔热,但无机械或热力装置： | 1. 品名;2. 用途(盛装液体用等);3. 材质(铝);4. 种类(罐、桶等);5. 规格(容积);6. 品牌 |
| 76.13 | 装压缩气体或液化气体用的铝制容器： | 1. 品名;2. 用途(盛装液体用等);3. 材质(铝);4. 种类(罐、桶等);5. 规格(容积);6. 品牌 |
| 76.14 | 非绝缘的铝制绞股线、缆、编带及类似品： | 1. 品名;2. 材质(铝);3. 种类(绞股线、缆、编带等);4. 状态(非绝缘);5. 带钢芯请注明 |
| 76.15 | 餐桌、厨房或其他家用铝制器具及其零件;铝制擦锅器、洗刷擦光用的块垫、手套及类似品;铝制卫生器具及其零件： | 1. 品名;2. 用途(厨房用、餐桌用、卫生用等);3. 材质(铝);4. 种类(水壶、煎锅等) |
| 76.16 | 其他铝制品： | 1. 品名;2. 用途(工业用、非工业用);3. 材质(铝);4. 种类(图钉、螺钉、布、网、篱等) |

## 第七十八章 铅及其制品

【注解】

1、“品名”是指货品的具体商业名称。

2、“用途”是指货品在出入境后的应用场合或下游产品。

3、“加工方法”是指货品在出入境前的加工工艺或制造方法。

4、“材质”是指货品按《税则》中的材质分类原则所确定的具体材料种类。

5、“形状”是指货品按《税则》中的形状定义描述所确定的外观形状。

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 78.01 | 未锻轧铅： | 1. 品名;2. 形状(锭、块);3. 材质(精炼铅、铅合金);4. 加工方法(未锻轧);5. 成分含量(铅及合金元素的含量)例:未锻轧精炼铅锭,含铅 9;9.9% |
| 78.02 | 铅废碎料： | 1. 品名;2. 用途(供回收铅用);3. 材质(铅);4. 状态(废、碎);5. 来源(精炼铅、铅合金的废碎料);6. 成分含量(铅的含量) |
| 78.04 | 铅板、片、带、箔;铅粉及片状粉末： | 1. 品名;2. 形状(板、片、带、箔、粉末及片状粉末);3. 材质(铅);4. 规格(板箔的厚度);5. 粒度 |
| 78.06 | 其他铅制品： | |
| 7806.0010 | ---铅条、杆、型材及异型材或丝 | 1. 品名;2. 形状(条、杆、型材、异型材、丝);3. 材质(铅) |
| 7806.0090 | ---其他 | 1. 品名;2. 用途(工业用、非工业用);3. 材质(铅);4. 种类(容器、铅坠等) |

## 第七十九章　锌及其制品

【注解】

1、“品名”是指货品的具体商业名称。

2、“用途”是指货品在出入境后的应用场合或下游产品。

3、“加工方法”是指货品在出入境前的加工工艺或制造方法。

4、“材质”是指货品按《税则》中的材质分类原则所确定的具体材料种类。

5、“形状”是指货品按《税则》中的形状定义描述所确定的外观形状。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 79.01 | 未锻轧锌： | 1. 品名;2. 形状(锭、块);3. 材质(非合金锌、锌合金);4. 加工方法(未锻轧);5. 成分含量(锌及合金元素的含量) |
| 79.02 | 锌废碎料： | 1. 品名;2. 用途(供回收锌用);3. 状态(废、碎);4. 来源(精炼锌、锌合金的废碎料);5. 成分含量(锌的含量) |
| 79.03 | 锌末、锌粉及片状粉末： | 1. 品名;2. 用途(用作硬质合金的黏合剂);3. 形状(片状粉末、非片状粉末);4. 材质(锌);5. 成分含量(锌的含量);6. 粒度 |
| 79.04 | 锌条、杆、型材及异型材或丝： | 1. 品名;2. 形状(条、杆、型材、异型材、丝);3. 材质(锌) |
| 79.05 | 锌板、片、带、箔： | 1. 品名;2. 形状(矩形等);3. 材质(锌等);4. 状态(板、片、带);5. 成分含量(锌及合金元素的含量);6. 规格(长×宽×厚);7. 品牌(中英文);8. 用途;9. 加工程度(是否经表面处理剂处理方法和所用材料) |
| 79.07 | 其他锌制品： | 1. 品名;2. 用途;3. 材质(锌);4. 种类(管、接头、肘管、管套等) |

## 第八十章　锡及其制品

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 80.01 | 未锻轧锡： | 1. 品名;2. 形状(锭、块、粒);3. 材质(非合金锡、锡合金);4. 加工方法(未锻轧);5. 成分含量(锡及合金元素的含量) |
| 80.02 | 锡废碎料： | 1. 品名;2. 用途(供回收锡用);3. 状态(废、碎);4. 来源(非合金锡、锡合金的废碎料);5. 成分含量(锡的含量) |
| 80.03 | 锡条、杆、型材及异型材或丝 | 1. 品名;2. 形状(条、杆、型材、异型材、丝);3. 材质(锡);4. 状态(是否带焊剂) |
| 80.07 | 其他锡制品： | |
| 8007.0020 | ---锡板、片及带,厚度超过 0.2 毫米 | 1. 品名;2. 形状(板、片、带);3. 规格(长、宽、厚);4. 材质(锡);5. 状态(有无衬背、衬背材料) |
| 8007.0030 | ---锡箔(不论是否印花或用纸、纸板、塑料或类似材料衬背),厚度(衬背除外)不超过 0.2 毫米;锡粉及片状粉末 | 1. 品名;2. 形状(箔、粉末);3. 材质(锡);4. 状态(有无衬背、衬背材料);5. 规格(锡箔长×宽×厚、粉末粒度) |
| 8007.0040 | ---锡管及管子附件(例如,接头、肘管、管套) | 1. 品名;2. 材质(锡);3. 种类(接头、肘管、管套等) |
| 8007.0090 | ---其他 | 1. 品名;2. 材质(锡);3. 种类 |

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# 第八十一章　其他贱金属、金属陶瓷及其制品

【注解】

1、“品名”是指货品的具体商业名称。

2、“用途”是指货品在出入境后的应用场合或下游产品。

3、“加工方法”是指货品在出入境前的加工工艺或制造方法。

4、“材质”是指货品按《税则》中的材质分类原则所确定的具体材料种类。

5、“形状”是指货品按《税则》中的形状定义描述所确定的外观形状。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 81.01 | 钨及其制品，包括废碎料： | |
| 8101.1000 | -粉末 | 1. 品名；2. 形状（粉末）；3. 材质（钨）；4. 成分含量（钨的含量）；5. 粒度；6. 粉末请注明细度 |
| 8101.9400 | --未锻轧钨，包括简单烧结而成的条、杆 | 1. 品名；2. 形状（条、杆等）；3. 材质（钨）；4. 加工方法（未锻轧、简单烧结等） |
| 8101.9600 | -丝 | 1. 品名；2. 形状（丝）；3. 材质（钨） |
| 8101.9700 | --废碎料 | 1. 品名；2. 用途（供回收钨用）；3. 材质（钨）；4. 状态（废、碎）；5. 来源 |
| 8101.99 | --其他： | 1. 品名；2. 形状（条、杆、型材、异型材、板、片、带、箔）；3. 材质（钨、钨合金）；4. 加工方法（锻轧）；5. 用途；6. 成分含量；7. 每个重量；8. 圆柱形请注明是否空心、内径 |
| 81.02 | 钼及其制品，包括废碎料： | |
| 8102.1000 | -粉末 | 1. 品名；2. 形状（粉末）；3. 材质（钼）；4. 粉末请注明细度 |
| 8102.9400 | --未锻轧钼，包括简单烧结而成的条、杆 | 1. 品名；2. 形状（条、杆）；3. 材质（钼）；4. 加工方法（未锻轧、简单烧结等） |
| 8102.9500 | --条、杆，但简单烧结而成的除外；型材及异型材、板、片、带、箔 | 1. 品名；2. 形状（条、杆、型材、异型材、板、片、带、箔）；3. 材质（钼、钼合金）；4. 加工方法（锻轧） |
| 8102.9600 | --丝 | 1. 品名；2. 形状（丝）；3. 材质（钼） |
| 8102.9700 | --废碎料 | 1. 品名；2. 用途（供回收钼用）；3. 材质（钼）；4. 来源 |
| 8102.9900 | --其他 | 1. 品名；2. 材质（钼）；3. 种类 |
| 81.03 | 钽及其制品，包括废碎料： | |
| 8103.2 | -未锻轧钽，包括简单烧结而成的条、杆、粉末： | 1. 品名；2. 形状（粉末、条、杆、型材、异型材、板、片、带、箔）；3. 材质（钽、钽合金）；4. 加工方法（锻轧、未锻轧、简单烧结等）；5. 状态（废、碎）；6. 成分含量（钽的含量）；7. 粉末需申报松装密度 |
| 8103.3000 | -废碎料 | 1. 品名；2. 形状（粉末、条、杆、型材、异型材、板、片、带、箔）；3. 材质（钽、钽合金）；4. 加工方法（锻轧、未锻轧、简单烧结等）；5. 状态（废、碎）；6. 成分含量（钽的含量） |
| 8103.9 | -其他： | 1. 品名；2. 形状（粉末、条、杆、型材、异型材、板、片、带、箔）；3. 材质（钽、钽合金）；4. 加工方法（锻轧、未锻轧、简单烧结等）；5. 状态（废、碎）；6. 成分含量（钽的含量）；7. 丝需申报直径 |
| 81.04 | 镁及其制品，包括废碎料： | |
| 8104.1 | -未锻轧镁： | 1. 品名；2. 材质（镁）；3. 加工方法（未锻轧）；4. 成分含量（镁的含量）；5. 粉末粒度 |
| 8104.2000 | -废碎料 | 1. 品名；2. 用途（供回收镁用）；3. 状态（废、碎）；4. 来源 |
| 8104.3000 | -锉屑、车屑及颗粒，已按规格分级的；粉末 | 1. 品名；2. 形状（粉末等）；3. 材质（镁）；4. 来源（锉屑、车屑等）；5. 成分含量（镁的含量）；6. 粒度 |
| 8104.9 | -其他： | 1. 品名；2. 材质（镁）；3. 加工方法（锻轧等） |
| 81.05 | 钴锍及其他冶炼钴时所得的中间产品；钴及其制品，包括废碎料： | 1. 品名；2. 形状（粉末、条、杆、型材、异型材、板、片、带、箔）；3. 材质（钴、钴合金、钴锍）；4. 加工方法（锻轧、未锻轧）；5. 状态（废、碎）；6. 成分含量（以干基钴为标准）；7. 粉末粒度 |
| 81.06 | 铋及其制品，包括废碎料： | 1. 品名；2. 形状（粉末、条、杆、型材、异型材、板、片、带、箔）；3. 材质（铋、铋合金）；4. 加工方法（锻轧、未锻轧）；5. 状态（废、碎）；6. 成分含量（铋的含量） |
| 81.07 | 镉及其制品，包括废碎料： | 1. 品名；2. 形状（粉末、条、杆、型材、异型材、板、片、带、箔）；3. 材质（镉、镉合金）；4. 加工方法（锻轧、未锻轧）；5. 状态（废、碎） |
| 81.08 | 钛及其制品，包括废碎料： | |
| 8108.2 | -未锻轧钛；粉末： | 1. 品名；2. 形状（粉末、杆等）；3. 材质（钛）；4. 加工方法（未锻轧）；5. 成分含量（钛的含量）；6. 粉末 |
| 8108.3000 | -废碎料 | 1. 品名；2. 用途（供回收钛用）；3. 状态（废、碎）；4. 来源 |
| 8108.9000 | -其他： | 1. 品名；2. 形状（条、杆、型材、异型材、板、片、带、箔等）；3. 材质（钛）；4. 种类；5. 加工方法（未锻轧）；6. 板、片、带、箔的厚度 |
| 81.09 | 锆及其制品，包括废碎料： | 1. 品名；2. 形状（粉末、条、杆、型材、异型材、板、片、带、箔）；3. 材质（锆、锆合金）；4. 加工方法（未锻轧等）；5. 状态（废、碎）；6. 成分含量（锆的含量）；7. 粉末粒度 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 81.10 | 锑及其制品,包括废碎料: | 1. 品名;2. 形状(粉末、条、杆、型材、异型材、板、片、带、箔);3. 材质(锑、锑合金);4. 加工方法(未锻轧等);5. 状态(废、碎);6. 成分含量(锑的含量);7. 粉末粒度 |
| 81.11 | 锰及其制品,包括废碎料: | 1. 品名;2. 形状(粉末、条、杆、型材、异型材、板、片、带、箔);3. 材质(锰、锰合金);4. 加工方法(未锻轧、锻压、模压等);5. 状态(废、碎);6. 成分含量(锰的含量);7. 粉末粒度 |
| 81.12 | 铍、铬、锗、钒、镓、铪、铟、铼、铌、铊及其制品,包括废碎料: | 1. 品名;2. 形状(粉末、条、杆、型材、异型材、板、片、带、箔);3. 材质(铍、铬等贱金属及其合金);4. 加工方法(未锻轧等);5. 状态(废、碎);6. 成分含量;7. 粉末粒度 |
| 81.13 | 金属陶瓷及其制品,包括废碎料: | 1. 品名;2. 材质(金属陶瓷);3. 状态(废、碎) |

## 第八十二章　贱金属工具、器具、利口器、餐匙、餐叉及其零件

【注解】

1、“品名”是指货品的具体商业名称。

2、“用途”是指货品在出入境后的应用场合或下游产品。

3、“加工方法”是指货品在出入境前的加工工艺或制造方法。

4、“材质”是指货品按《税则》中的材质分类原则所确定的具体材料种类。

5、“形状”是指货品按《税则》中的形状定义描述所确定的外观形状。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 82.01 | 锹、铲、镐、锄、叉及耙;斧子、钩刀及类似砍伐工具;各种修枝用剪刀;镰刀、秣刀、树篱剪、伐木楔子及其他农业、园艺或林业用手工工具: | 1. 品名;2. 用途(砍伐用、修枝用等);3. 材质(合金钢制等);4. 种类(锹、铲、剪等);5. 式样(单手操作等);6. 品牌 |
| 82.02 | 手工锯;各种锯的锯片(包括切条、切槽或无齿锯片): | 1. 品名;2. 用途(加工金属用等);3. 材质(合金钢制等);4. 种类(手工锯、带锯片、圆锯片、直锯片等);5. 圆锯片带有钢制、金刚石制、氮化硼制工作部件请注明;6. 品牌 |
| 82.03 | 钢锉、木锉、钳子(包括剪钳)镊子、白铁剪、切管器、螺栓切头器、打孔冲子及类似手工工具: | 1. 品名;2. 用途(锉木材用等);3. 材质(合金钢制等);4. 种类(锉、钳子、镊子等);5. 品牌 |
| 82.04 | 手动扳手及扳钳(包括转矩扳手,但不包括丝锥扳手);可互换的扳手套筒,不论是否带手柄: | 1. 品名;2. 材质(合金钢制等);3. 种类(扳手、扳钳、扳手套筒等);4. 式样(固定的、可调的);5. 品牌 |
| 82.05 | 其他品目未列名的手工工具(包括玻璃刀);喷灯;台钳夹钳及类似品,但作为机床附件或零件的除外;砧;轻便锻炉;带支架的手摇或脚踏砂轮: | 1. 品名;2. 用途(家用等);3. 材质(合金钢制等);4. 种类(锤子、螺丝刀等);5. 是否成套;6. 品牌 |
| 82.06 | 由品目82.02至82.05中两个或多个品目所列工具组成的零售包装成套货品: | 1. 品名;2. 材质(合金钢制等);3. 包含的种类(扳手、钳子、螺丝刀等);4. 是否零售包装成套;5. 品牌 |
| 82.07 | 手工工具(不论是否有动力装置)及机床(例如,锻压、冲压、攻丝、钻孔、镗孔、铰孔及铣削、车削或上螺丝用的机器)的可互换工具,包括金属拉拔或挤压用模以及凿岩或钻探工具: | 1. 品名;2. 用途(钻探、铣削、锻压、镗孔用等);3. 材质(合金钢制等);4. 种类(锻模、铣刀等);5. 是否带工作部件,若带有请注明材质(金属陶瓷、金刚石等);6. 品牌;7. 型号;8. 旧工具需申报生产年份、使用年限、剩余使用年限 |
| 82.08 | 机器或机械器具的刀及刀片: | 1. 品名;2. 用途(金属加工用、木器加工用等);3. 材质(不锈钢制等);4. 种类(机器用刀片等);5. 是否经镀层;6. 是否经涂层;7. 品牌 |
| 82.09 | 未装配的工具用金属陶瓷板、杆、刀头及类似品: | |
| 8209.0010 | ---板 | 1. 品名;2. 用途(工具用);3. 材质(金属陶瓷制);4. 种类(板、杆、刀头等);5. 是否装配;6. 品牌 |
| 8209.0021 | ----晶粒度小于0.8微米的 | 1. 品名;2. 用途(工具用);3. 材质(金属陶瓷制);4. 种类(板、杆、刀头等);5. 是否装配;6. 晶粒度;7. 品牌 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 8209.0029 | ----其他 | 1. 品名;2. 用途(工具用);3. 材质(金属陶瓷制);4. 种类(板、杆、刀头等);5. 是否装配;6. 品牌 |
| 8209.0030 | ---刀头 | 1. 品名;2. 用途(工具用);3. 材质(金属陶瓷制);4. 种类(板、杆、刀头等);5. 是否装配;6. 品牌 |
| 8209.0090 | ---其他 | 1. 品名;2. 用途(工具用);3. 材质(金属陶瓷制);4. 种类(板、杆、刀头等);5. 是否装配;6. 品牌 |
| 82.10 | 用于加工或调制食品或饮料的手动机械器具,重量不超过10千克: | 1. 品名;2. 用途(加工食品用等);3. 材质(不锈钢制等);4. 种类(绞肉机、榨汁机等);5. 原理(手动);6. 单件重量;7. 品牌 |
| 82.11 | 有刃口的刀及其刀片,不论是否有锯齿(包括整枝刀),但品目82.08的刀除外: | 1. 品名;2. 材质(不锈钢制等);3. 种类(餐刀、折叠刀等);4. 式样(刃面固定、可换刃面);5. 是否成套;6. 品牌 |
| 82.12 | 剃刀及其刀片(包括未分开的刀片条): | 1. 品名;2. 材质(不锈钢制等);3. 种类(剃刀、安全刀片等);4. 品牌 |
| 82.13 | 剪刀、裁缝剪刀及类似品、剪刀片: | 1. 品名;2. 用途(裁缝用等);3. 材质(不锈钢制等);4. 种类(剪刀、剪刀片等);5. 品牌 |
| 82.14 | 其他利口器(例如,理发推剪屠刀、砍骨刀、切肉刀、切菜刀、裁纸刀);修指甲及修脚用具(包括指甲锉): | 1. 品名;2. 材质(不锈钢制等);3. 种类(裁纸刀、指甲锉、手动理发推剪、切菜刀等);4. 品牌 |
| 82.15 | 餐匙、餐叉、长柄勺、漏勺、糕点夹、鱼刀、黄油刀、糖块夹及类似的厨房或餐桌用具: | 1. 品名;2. 用途(餐桌、厨房用);3. 材质(不锈钢制等);4. 种类(餐叉、漏勺等);5. 是否镀贵金属;6. 是否成套;7. 品牌 |

## 第八十三章　贱金属杂项制品

【注解】

1、“品名”是指货品的具体商业名称。

2、“用途”是指货品在出入境后的应用场合或下游产品。

3、“加工方法”是指货品在出入境前的加工工艺或制造方法。

4、“材质”是指货品按《税则》中的材质分类原则所确定的具体材料种类。

5、“形状”是指货品按《税则》中的形状定义描述所确定的外观形状。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 83.01 | 贱金属制的锁(钥匙锁、数码锁及电动锁);贱金属制带锁的扣环及扣环框架;上述锁的贱金属制钥匙: | 1. 品名;2. 用途(机动车用、家具用等);3. 材质(不锈钢制等);4. 种类(钥匙锁、数码锁、电动锁、钥匙等);5. 品牌 |
| 83.02 | 用于家具、门窗、楼梯、百叶窗、车厢、鞍具、衣箱、盒子及类似品的贱金属附件及架座;贱金属制帽架、帽钩、托架及类似品;用贱金属做支架的小脚轮;贱金属制的自动闭门器: | |
| 8302.1000 | -铰链(折叶) | 1. 品名;2. 用途(机动车用、家具用等);3. 材质(不锈钢制等);4. 品牌 |
| 8302.2000 | -小脚轮 | 1. 品名;2. 用途(机动车用、家具用等);3. 材质(不锈钢制等);4. 直径;5. 所装轮或胎的宽度;6. 品牌 |
| 8302.3000 | -机动车辆用的其他附件及架座 | 1. 品名;2. 用途(机动车用、家具用等);3. 材质(不锈钢制等);4. 品牌 |
| 8302.4 | -其他附件及架座: | 1. 品名;2. 用途(机动车用、家具用等);3. 材质(不锈钢制等);4. 品牌 |
| 8302.5000 | -帽架、帽钩、托架及类似品 | 1. 品名;2. 用途(机动车用、家具用等);3. 材质(不锈钢制等);4. 品牌 |
| 8302.6000 | -自动闭门器 | 1. 品名;2. 用途(机动车用、家具用等);3. 材质(不锈钢制等);4. 品牌 |
| 83.03 | 装甲或加强的贱金属制保险箱、保险柜及保险库的门和带锁保险储存橱、钱箱、契约箱及类似品: | 1. 品名;2. 材质(不锈钢制等);3. 种类(保险箱、保险柜、保险库的门等);4. 品牌 |
| 83.04 | 贱金属制的档案柜、卡片索引柜、文件盘、文件篮、笔盘、公章架及类似的办公用具,但品目94.03的办公室家具除外: | 1. 品名;2. 用途(办公室用);3. 材质(不锈钢制等);4. 种类(档案柜、卡片索引柜、文件盘等);5. 式样(非落地);6. 品牌 |
| 83.05 | 活页夹、卷宗夹的贱金属附件,贱金属制的信夹、信角、文件夹、索引标签及类似的办公用品;贱金属制的成条订书钉(例如,供办公室、室内装饰或包装用): | 1. 品名;2. 用途(办公室用、室内装饰或包装用);3. 材质(不锈钢制等);4. 种类(活页夹、宗卷夹、成条订书钉等);5. 品牌 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 83.06 | 非电动的贱金属铃、钟、锣及类似品;贱金属雕塑像及其他装饰品;贱金属相框或画框及类似框架;贱金属镜子: | 1. 品名;2. 材质(不锈钢制等);3. 种类(铃、钟、锣、雕塑像、相框、画框等);4. 是否镀贵金属;5. 铃、钟、锣请注明非电动;6. 品牌 |
| 83.07 | 贱金属软管,不论是否有附件: | 1. 品名;2. 材质(钢铁制、其他贱金属制);3. 种类(软管);4. 品牌 |
| 83.08 | 贱金属制的扣、钩、环、眼及类似品,用于衣着、鞋靴、天篷、提包、旅行用品或其他制成品;贱金属制的管形铆钉及开口铆钉;贱金属制的珠子及亮晶片: | 1. 品名;2. 用途(用于衣服、提包上等);3. 材质(不锈钢制等);4. 种类(扣、钩、环、铆钉等);5. 品牌 |
| 83.09 | 贱金属制的塞子、盖子(包括冠形瓶塞、螺口盖及倒水塞)瓶帽、螺口塞、塞子帽、封志及其他包装用附件: | 1. 品名;2. 形状(冠形、圆形等);3. 材质(不锈钢制等);4. 种类(塞子、盖子等);5. 品牌 |
| 83.10 | 贱金属制的标志牌、铭牌、地名牌及类似品、号码、字母及类似标志,但品目 94.05 的货品除外: | 1. 品名;2. 用途(汽车用等);3. 材质(不锈钢制、贱金属种类等);4. 种类(标志、铭牌等);5. 品牌 |
| 83.11 | 贱金属或硬质合金制的丝、条、管、板、电极及类似品,以焊剂涂面或以焊剂为芯,用于焊接或沉积金属、硬质合金;贱金属粉粘聚而成的丝或条,供金属喷镀用: | 1. 品名;2. 用途(电弧焊用、气焊用、钎焊用等);3. 材质(贱金属、硬质合金制);4. 种类(电极、焊条、焊丝等);5. 状态(以焊剂涂面、以焊剂为芯);6. 品牌 |

# 第十六类 机器、机械器具、电气设备及其零件;录音机及放声机、电视图像、声音的录制重设备及其零件、附件

## 第八十四章 核反应堆、锅炉、机器、机械器具及其零件

【注解】

1、零部件除申报目录规定的要素外,还应申报具体名称,材质和品牌等要素。

2、未制成品、不完整品申报要注明程度。

3. “说明举例”栏中未包含品牌、型号等内容。

4. 旧的机电设备除申报目录规定的要素外,还应申报生产年代、新旧程度、技术规格、配置等要素。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 84.01 | 核反应堆;核反应堆的未辐照燃料元件(释热元件);同位素分离机器及装置: | |
| 8401.1000 | -核反应堆 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8401.2000 | -同位素分离机器、装置及其零件 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8401.3 | -未辐照燃料元件(释热元件): | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8401.4 | -核反应堆零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.02 | 蒸汽锅炉(能产生低压水蒸气的集中供暖用的热水锅炉除外);过热水锅炉: | |
| 8402.1 | -蒸汽锅炉: | 1. 品名;2. 用途;3. 构造方式;4. 蒸发量;5. 品牌;6. 型号 |
| 8402.2000 | -过热水锅炉 | 1. 品名;2. 用途;3. 温度;4. 品牌;5. 型号 |
| 8402.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.03 | 集中供暖用的热水锅炉,但品目 84.02 的货品除外: | |
| 8403.1010 | ---家用型 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 是否装有循环装置;6. 功率;7. 温度 |
| 8403.1090 | ---其他 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 温度 |
| 8403.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.04 | 品目 84.02 或 84.03 所列锅炉的辅助设备(例如,节热器、过热器、除灰器、气体回收器)水蒸气或其他蒸汽动力装置的冷凝器: | |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 8404.1 | -税号 84.02 或 84.03 所列锅炉的辅助设备: | 1. 品名;2. 用途;3. 品牌 |
| 8404.2000 | -水蒸气或其他蒸汽动力装置的冷凝器 | 1. 品名;2. 用途;3. 品牌 |
| 8404.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.05 | 煤气发生器,不论有无净化器乙炔发生器及类似水解气体发生器,不论有无净化器: | |
| 8405.1000 | -煤气发生器,不论有无净化器;乙炔发生器及类似的水解气体发生器,不论有无净化器 | 1. 品名;2. 品牌;3. 型号 |
| 8405.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.06 | 汽轮机: | |
| 8406.1000 | -船舶动力用汽轮机 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 输出功率 |
| 8406.8 | -其他汽轮机: | 1. 品名;2. 用途;3. 输出功率;4. 品牌;5. 型号 |
| 8406.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.07 | 点燃往复式或旋转式活塞内燃发动机: | |
| 8407.1 | -航空器发动机: | 1. 品名;2. 用途;3. 输出功率;4. 品牌;5. 型号;6. 燃料类型 |
| 8407.2100 | --舷外发动机 | 1. 品名;2. 用途;3. 发动机安装位置(舷外或舷内);4. 品牌;5. 型号;6. 燃料类型;7. 功率 |
| 8407.2900 | --其他 | 1. 品名;2. 用途;3. 发动机安装位置(舷外或舷内);4. 品牌;5. 型号;6. 燃料类型;7. 是否提供主动力;8. 功率 |
| 8407.3 | -用于第八十七章所列车辆的往复式活塞发动机: | 1. 品名;2. 用途;3. 排气量;4. 成套散件或毛坯请注明;5. 燃料类型;6. 状态(成品、半成品、成套散件);7. 生产件的通用零件编号后加注“/TY”;8. 成套散件装配后完整品的零部件的编号;9. 品牌;10. 型号;11. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报)“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/” |
| 8407.9 | -其他发动机: | 1. 品名;2. 用途;3. 燃料类型;4. 品牌;5. 型号;6. 转速 |
| 84.08 | 压燃式活塞内燃发动机(柴油或半柴油发动机): | |
| 8408.1000 | -船舶发动机 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 输出功率 |
| 8408.2 | -用于第八十七章所列车辆的发动机: | 1. 品名;2. 用途;3. 输出功率;4. 成套散件或毛坯请注明;5. 生产件的通用零件编号后加注“/TY”;6. 成套散件装配后完整品的零部件的编号;7. 品牌;8. 型号;9. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报)“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/” |
| 8408.9 | -其他发动机: | 1. 品名;2. 用途;3. 输出功率;4. 品牌;5. 型号;6. 转速 |
| 84.09 | 专用于或主要用于品目 84.07 或 84.08 所列发动机的零件: | 1. 品名;2. 适用何种用途发动机(如飞机用、船舶用等);3. 适用发动机的类型(点燃式/压燃式);4. 品牌;5. 零件号 |
| 84.10 | 水轮机、水轮及其调节器: | |
| 8410.1100 | --功率不超过 1000 千瓦 | 1. 品名;2. 功率;3. 品牌;4. 型号 |
| 8410.1200 | --功率超过 1000 千瓦,但不超过 10000 千瓦 | 1. 品名;2. 功率;3. 品牌;4. 型号 |
| 8410.13 | --功率超过 10000 千瓦: | 1. 品名;2. 功率;3. 工作方式;4. 品牌;5. 型号 |
| 8410.9010 | ---调节器 | 1. 品名;2. 品牌;3. 原理;4. 型号 |
| 8410.9090 | ---其他 | 1. 品名;2. 品牌;3. 型号 |
| 84.11 | 涡轮喷气发动机,涡轮螺桨发动机及其他燃气轮机: | |
| 8411.1 | -涡轮喷气发动机: | 1. 品名;2. 原理;3. 推力;4. 品牌;5. 型号 |
| 8411.2 | -涡轮螺桨发动机: | 1. 品名;2. 原理;3. 功率;4. 品牌;5. 型号 |
| 8411.8 | -其他燃气轮机: | 1. 品名;2. 原理;3. 功率;4. 品牌;5. 型号 |
| 8411.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.12 | 其他发动机及动力装置: | |
| 8412.1 | -喷气发动机,但涡轮喷气发动机除外: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 8412.2 | -液压动力装置: | 1. 品名;2. 原理;3. 用途;4. 品牌;5. 型号 |
| 8412.3 | -气压动力装置: | 1. 品名;2. 原理;3. 用途;4. 品牌;5. 型号 |
| 8412.8000 | -其他 | 1. 品名;2. 原理;3. 用途;4. 品牌;5. 型号 |
| 8412.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.13 | 液体泵,不论是否装有计量装置;液体提升机: | |
| 8413.1 | -装有或可装计量装置的泵: | 1. 品名;2. 用途;3. 是否装有或可装计量装置;4. 品牌;5. 型号 |
| 8413.2000 | -手泵,但子目号 8413.11 或 8413.19 的货品除外 | 1. 品名;2. 是否手动;3. 品牌;4. 型号 |
| 8413.3 | -活塞式内燃发动机用的燃油泵、润滑油泵或冷却剂泵: | 1. 品名;2. 用途(是否为活塞式内燃发动机用);3. 适用发动机的输出功率;4. 品牌;5. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 8413.4000 | -混凝土泵 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8413.5 | -其他往复式排液泵: | 1. 品名;2. 驱动方式;3. 原理(往复式、回转式、离心式等);4. 用途;5. 品牌;6. 型号 |
| 8413.6 | -其他回转式排液泵: | 1. 品名;2. 驱动方式;3. 原理(往复式、回转式、离心式等);4. 用途;5. 品牌;6. 型号 |
| 8413.7 | -其他离心泵: | 1. 品名;2. 驱动方式;3. 原理(往复式、回转式、离心式等);4. 转速;5. 用途;6. 品牌;7. 型号 |
| 8413.8 | -其他泵;液体提升机: | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 原理(柱塞式、齿轮式、螺杆式等) |
| 8413.9 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.14 | 空气泵或真空泵、空气及其他气体压缩机、风机、风扇;装有风扇的通风罩或循环气罩,不论是否装有过滤器: | |
| 8414.1000 | -真空泵 | 1. 品名;2. 用途(如半导体晶圆或平板显示屏制造用等);3. 品牌;4. 型号;5. 性能(抽气能力) |
| 8414.2000 | -手动或脚踏式空气泵 | 1. 品名;2. 是否手动或脚踏;3. 品牌;4. 型号 |
| 8414.3 | -用于制冷设备的压缩机: | 1. 品名;2. 用途;3. 驱动方式;4. 额定功率;5. 品牌;6. 型号 |
| 8414.4000 | -装在拖车底盘上的空气压缩机 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8414.51 | --台扇、落地扇、壁扇、换气扇或吊扇,包括风机,本身装有一个输出功率不超过 125 瓦的电动机: | 1. 品名;2. 用途;3. 安装方式(如吊扇、落地扇、壁扇等);4. 输出功率;5. 品牌;6. 型号 |
| 8414.5910 | ---吊扇 | 1. 品名;2. 用途;3. 安装方式(如吊扇、落地扇、壁扇等);4. 输出功率;5. 品牌;6. 型号 |
| 8414.5920 | ---换气扇 | 1. 品名;2. 用途;3. 安装方式(如吊扇、落地扇、壁扇等);4. 输出功率;5. 品牌;6. 型号 |
| 8414.5930 | ---离心通风机 | 1. 品名;2. 用途;3. 安装方式(如吊扇、落地扇、壁扇等);4. 输出功率;5. 品牌;6. 型号 |
| 8414.5990 | ---其他 | 1. 品名;2. 用途(如微处理器、电信设备、自动数据处理设备或装置用等);3. 安装方式(如吊扇、落地扇、壁扇等);4. 输出功率;5. 品牌;6. 型号 |
| 8414.6 | -罩的平面最大边长不超过 120 厘米的通风罩或循环气罩: | 1. 品名;2. 罩的平面最大边长;3. 品牌;4. 型号 |
| 8414.8010 | ---燃气轮机用的自由活塞式发生器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8414.8020 | ---二氧化碳压缩机 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8414.8030 | ---发动机用增压器 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 压力比 |
| 8414.8040 | ---空气及其他气体压缩机 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8414.8090 | ---其他 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8414.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号;5. 材质 |
| 84.15 | 品目 84.14 其他未列名零件空气调节器,装有电扇及调温调湿装置,包括不能单独调湿的空调器: | |
| 8415.1010 | ---独立式 | 1. 品名;2. 是否窗式或壁式安装;3. 是否为独立式或分体式;4. 品牌;5. 型号 |
| 8415.102 | ---分体式: | 1. 品名;2. 是否窗式或壁式安装;3. 是否为独立式或分体式;4. 制冷量;5. 品牌;6. 型号 |
| 8415.2000 | -机动车辆上供人使用的 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8415.81 | --装有制冷装置及一个冷热循环换向阀的(可逆式热泵): | 1. 品名;2. 是否装有制冷装置;3. 是否装有冷热换向阀;4. 制冷量;5. 品牌;6. 型号 |
| 8415.82 | --其他,装有制冷装置的: | 1. 品名;2. 是否装有制冷装置;3. 是否装有冷热换向阀;4. 制冷量;5. 品牌;6. 型号 |
| 8415.8300 | --未装有制冷装置的 | 1. 品名;2. 品牌;3. 结构;4. 型号 |
| 8415.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 若为多元件集成电路需注明结构组成;4. 适用机型制冷量(以“大卡/时”计);5. 品牌;6. 型号 |
| 84.16 | 使用液体燃料、粉状固体燃料或气体燃料的炉用燃烧器;机械加煤机,包括其机械炉箅、机械出灰器及类似装置: | |
| 8416.1000 | -使用液体燃料的炉用燃烧器 | 1. 品名;2. 用途;3. 燃料类型;4. 品牌;5. 型号 |
| 8416.2 | -其他炉用燃烧器,包括复式燃烧器: | 1. 品名;2. 用途;3. 燃料类型;4. 品牌;5. 型号 |
| 8416.3000 | -机械加煤机,包括其机械炉篦、机械出灰器及类似装置 | 1. 品名;2. 用途;3. 品牌 |
| 8416.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 84.17 | 非电热的工业或实验室用炉及烘箱,包括焚烧炉: | |
| 8417.1000 | -矿砂、黄铁矿或金属的焙烧、熔化或其他热处理用炉及烘箱 | 1. 品名;2. 用途;3. 加热方式;4. 品牌;5. 型号 |
| 8417.2000 | -面包房用烤炉及烘箱,包括做饼干用的 | 1. 品名;2. 用途;3. 加热方式;4. 品牌;5. 型号 |
| 8417.8 | -其他: | 1. 品名;2. 用途;3. 加热方式;4. 品牌;5. 型号 |
| 8417.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.18 | 电气或非电气的冷藏箱、冷冻箱及其他制冷设备;热泵,但品目 84.15 的空气调节器除外: | |
| 8418.1 | -冷藏-冷冻组合机,各自装有单独外门的: | 1. 品名;2. 结构[冷藏—冷冻组合机(各自装有单独外门的)];3. 容积;4. 品牌;5. 型号 |
| 8418.2 | -家用型冷藏箱: | 1. 品名;2. 用途(是否家用);3. 原理;4. 容积;5. 品牌;6. 型号 |
| 8418.3 | -柜式冷冻箱,容积不超过 800 升: | 1. 品名;2. 容积;3. 最低制冷温度;4. 是否柜式;5. 品牌;6. 型号 |
| 8418.4 | -立式冷冻箱,容积不超过 900 升: | 1. 品名;2. 结构(是否为立式);3. 容积;4. 最低制冷温度;5. 品牌;6. 型号 |
| 8418.5000 | -装有冷藏或冷冻装置的其他设备,(柜、箱、展示台、陈列箱及类似品)用于存储及展示 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 容积;6. 最低制冷温度 |
| 8418.6 | -其他制冷设备;热泵: | 1. 品名;2. 原理(是否为压缩式);3. 品牌;4. 型号 |
| 8418.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 适用机型的制冷温度的容积;4. 品牌;5. 型号 |
| 84.19 | 利用温度变化处理材料的机器、装置及类似的实验室设备例如,加热、烹煮、烘炒、蒸馏、精馏、消毒、灭菌、汽蒸干燥、蒸发、气化、冷凝、冷却的机器设备,不论是否电热的(不包括品目 85.14 的炉,烘箱及其他设备),但家用的除外;非电热的快速热水器或贮备式热水器: | |
| 8419.1 | -非电热的快速热水器或贮备式热水器: | 1. 品名;2. 原理;3. 加热方式;4. 用途;5. 品牌;6. 型号 |
| 8419.2000 | -医用或实验室用消毒器具 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8419.3 | -干燥器: | 1. 品名;2. 用途;3. 干燥材质;4. 品牌;5. 型号 |
| 8419.4 | -蒸馏或精馏设备: | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 原理 |
| 8419.5000 | -热交换装置 | 1. 品名;2. 若为用氟聚合物制造的需注明;3. 若为用氟聚合物制造的需注明入口管和出口管内径尺寸;4. 用途;5. 品牌;6. 型号 |
| 8419.601 | ---制氧机: | 1. 品名;2. 用途;3. 制氧量;4. 品牌;5. 型号 |
| 84196090 | ---其他 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8419.8 | -其他机器设备: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8419.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.20 | 砑光机或其他滚压机器及其滚筒,但加工金属或玻璃用的除外: | |
| 8420.1 | -砑光机或其他滚压机器 | 1. 品名;2. 用途(如印刷电路板基板或印刷电路制造用等);3. 品牌;4. 型号 |
| 8420.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.21 | 离心机,包括离心干燥机;液体或气体的过滤、净化机器及装置: | |
| 8421.1100 | --奶油分离器 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 8421.12 | --干衣机: | 1. 品名;2. 用途;3. 原理;4. 干衣量;5. 品牌;6. 型号 |
| 8421.19 | --其他: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 8421.21 | --过滤或净化水用: | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 原理;6. 单位时间水处理量 |
| 8421.22 | --过滤或净化饮料(水除外)用 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 8421.23 | --内燃发动机的滤油器 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 8421.29 | --其他: | 1. 品名;2. 用途;3. 原理;4. 若为氟聚合物制造的需注明;5. 氟聚合物制的需报过滤或净化介质的外观(膜等)及厚度;6. 品牌;7. 型号 |
| 8421.3100 | --内燃发动机的进气过滤器 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 8421.3910 | ---家用型 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号;6. 额定功率(非电动的不需注明额定功率) |
| 8421.392 | ---工业用除尘器: | 1. 品名;2. 用途;3. 若为装备不锈钢外壳需注明;4. 若为装备不锈钢外壳需注明入口管和出口管内径尺寸;5. 原理;6. 品牌;7. 型号;8. 额定功率(非电动的不需注明额定功率) |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 8421.3930 | ---内燃发动机排齐过滤及净化装置 | 1. 品名;2. 用途;3. 若为装备不锈钢外壳需注明;4. 若为装备不锈钢外壳需注明入口管和出口管内径尺寸;5. 原理;6. 品牌;7. 型号;8. 额定功率(非电动的不需注明额定功率) |
| 8421.3940 | ---烟气脱硫装置 | 1. 品名;2. 用途;3. 若为装备不锈钢外壳需注明;4. 若为装备不锈钢外壳需注明入口管和出口管内径尺寸;5. 原理;6. 品牌;7. 型号;8. 额定功率(非电动的不需注明额定功率) |
| 8421.3950 | ---烟气脱硝装置 | 1. 品名;2. 用途;3. 若为装备不锈钢外壳需注明;4. 若为装备不锈钢外壳需注明入口管和出口管内径尺寸;5. 原理;6. 品牌;7. 型号;8. 额定功率(非电动的不需注明额定功率) |
| 8421.3990 | ---其他 | 1. 品名;2. 用途;3. 若为装备不锈钢外壳需注明;4. 若为装备不锈钢外壳需注明入口管和出口管内径尺寸;5. 原理;6. 品牌;7. 型号;8. 额定功率(非电动的不需注明额定功率) |
| 8421.91 | -离心机用,包括离心干燥机用: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 8421.9910 | ---家用型过滤、净化装置用 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 8421.9990 | ---其他 | 1. 品名;2. 用途(适用机型);3. 氟聚合物制的液体过滤或净化用需报介质外观及厚度;4. 装备不锈钢外壳的气体过滤净化用需报入、出口管内径尺寸;5. 品牌;6. 型号 |
| 84.22 | 洗碟机;瓶子及其他容器的洗涤或干燥机器;瓶、罐、箱、袋或其他容器装填、封口、密封、贴标签的机器;瓶、罐、管、筒或类似容器的包封机器其他包装或打包机器(包括热缩包装机器);饮料充气机: | |
| 8422.1 | -洗碟机: | 1. 品名;2. 品牌;3. 型号 |
| 8422.2000 | -瓶子及其他容器的洗涤或干燥机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8422.3 | -瓶、罐、箱、袋或其他容器装填、封口、密封、贴标签的机器;瓶、罐、管、筒或类似容器的包封机器;饮料充气机: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8422.4000 | -其他包装或打包机器(包括热缩包装机器) | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8422.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.23 | 衡器(感量为 50 毫克或更精密的天平除外),包括计数或检验用的衡器;衡器用的各种砝码、秤砣: | |
| 8423.1000 | -体重计,包括婴儿秤;家用秤 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8423.2 | -输送带上连续称货的秤: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 8423.3010 | ---定量包装秤 | 1. 品名;2. 用途;3. 原理(如电子式称重等);4. 品牌;5. 型号 |
| 8423.3020 | ---定量分选秤 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8423.3030 | ---配料秤 | 1. 品名;2. 用途;3. 原理(如电子式称重等);4. 品牌;5. 型号 |
| 8423.3090 | ---其他 | 1. 品名;2. 用途;3. 原理(如电子式称重等);4. 品牌;5. 型号 |
| 8423.8110 | ---计价秤 | 1. 品名;2. 用途;3. 原理;4. 最大称量;5. 品牌;6. 型号 |
| 8423.8120 | ---弹簧秤 | 1. 品名;2. 用途;3. 原理;4. 最大称量;5. 品牌;6. 型号 |
| 8423.8190 | ---其他 | 1. 品名;2. 用途;3. 原理(如电子式称重等);4. 最大称量;5. 品牌;6. 型号 |
| 8423.82 | --最大称量超过 30 千克,但不超过 5000 千克: | 1. 品名;2. 用途;3. 原理(如电子式称重等);4. 最大称量;5. 品牌;6. 型号 |
| 8423.89 | --其他: | 1. 品名;2. 用途;3. 原理(如电子式称重等);4. 最大称量;5. 品牌;6. 型号 |
| 8423.9000 | -衡器用的各种砝码、秤砣;衡器的零件 | 1. 品名;2. 用途(适用机型,如电子式称重衡器用等);3. 品牌;4. 型号 |
| 84.24 | 液体或粉末的喷射、散布或喷雾的机械器具(不论是否手工操作);灭火器,不论是否装药;喷枪及类似器具;喷气机、喷砂机及类似的喷射机器: | |
| 8424.1000 | -灭火器,不论是否装药 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8424.2000 | -喷枪及类似器具 | 1. 品名;2. 用途;3. 品牌;4. 喷射材料;5. 型号 |
| 8424.3000 | -喷汽机、喷砂机及类似喷射机器 | 1. 品名;2. 喷射材料;3. 用途;4. 品牌;5. 型号 |
| 8424.4 | -农业或园艺用喷雾器: | 1. 品名;2. 用途;3. 品牌;4. 喷射材料;5. 型号 |
| 8424.8 | -其他器具: | 1. 品名;2. 用途;3. 品牌;4. 喷射材料;5. 型号 |
| 8424.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.25 | 滑车及提升机,但倒卸式提升机除外;卷扬机及绞盘;千斤顶: | 1. 品名;2. 用途;3. 驱动方式;4. 品牌;5. 型号;6. 最大提升高度(距离);7. 最大提升重量 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 84.26 | 船用桅杆式起重机;起重机,包括缆式起重机;移动式吊运架、跨运车及装有起重机的工作车: | 1. 品名;2. 用途;3. 结构类型;4. 品牌;5. 型号 |
| 84.27 | 叉车;其他装有升降或搬运装置的工作车: | 1. 品名;2. 用途;3. 推进方式;4. 品牌;5. 型号;6. 最大提升高度(距离);7. 最大提升重量 |
| 84.28 | 其他升降、搬运、装卸机械(例如,升降机、自动梯、输送机缆车): | |
| 8428.1010 | ---载客电梯 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 提升速度;6. 停层数;7. 载重量 |
| 8428.1090 | ---其他 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8428.2000 | -气压升降机及输送机 | 1. 品名;2. 驱动方式;3. 品牌;4. 型号 |
| 8428.3 | -其他用于连续运送货物或材料的升降机及输送机: | 1. 品名;2. 用途;3. 运送方式;4. 工作构件类型(斗式、带式等);5. 品牌;6. 型号 |
| 8428.4000 | -自动梯及自动人行道 | 1. 品名;2. 品牌;3. 型号 |
| 8428.6 | -缆车、座式升降机、滑雪拉索索道用牵引装置: | 1. 品名;2. 用途;3. 原理;4. 结构类型;5. 品牌;6. 型号 |
| 8428.9 | -其他机械: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 84.29 | 机动推土机、侧铲推土机、筑路机、平地机、铲运机、机械铲、挖掘机、机铲装载机、捣固机械及压路机: | |
| 8429.1 | -推土机及侧铲推土机: | 1. 品名;2. 行走装置类型(轮胎式、履带式等);3. 发动机输出功率;4. 品牌;5. 是否自推进;6. 型号;7. 机械重量 |
| 8429.2 | -筑路机及平地机: | 1. 品名;2. 是否自推进;3. 发动机输出功率;4. 品牌;5. 型号 |
| 8429.3 | -铲运机: | 1. 品名;2. 是否自推进;3. 斗容量;4. 品牌;5. 型号 |
| 8429.4 | -捣固机械及压路机: | 1. 品名;2. 原理;3. 是否自推进;4. 机重;5. 品牌;6. 型号 |
| 8429.5100 | --前铲装载机 | 1. 品名;2. 是否自推进;3. 品牌;4. 行走装置类型(轮胎式、履带式等);5. 型号 |
| 8429.521 | ---挖掘机: | 1. 品名;2. 行走装置类型(轮胎式、履带式等);3. 是否自推进;4. 是否上部结构可旋转 360 度;5. 品牌;6. 型号;7. 斗容量;8. 功率;9. 机重 |
| 8429.5290 | ---其他 | 1. 品名;2. 是否自推进;3. 是否上部结构可旋转 360 度;4. 品牌;5. 行走装置类型(轮胎式、履带式等);6. 型号 |
| 8429.5900 | --其他 | 1. 品名;2. 是否自推进;3. 品牌;4. 行走装置类型(轮胎式、履带式等);5. 型号;6. 斗容量;7. 功率;8. 机重 |
| 84.30 | 泥土、矿物或矿石的运送、平整、铲运、挖掘、捣固、压实开采或钻探机械;打桩机及拔桩机;扫雪机及吹雪机: | |
| 8430.1000 | -打桩机及拔桩机 | 1. 品名;2. 品牌;3. 型号 |
| 8430.2000 | -扫雪机及吹雪机 | 1. 品名;2. 品牌;3. 型号;4. 是否自推进 |
| 8430.3 | -采(截)煤机、凿岩机及隧道掘进机: | 1. 品名;2. 是否自推进;3. 品牌;4. 型号 |
| 8430.411 | ---石油及天然气钻探机: | 1. 品名;2. 用途;3. 是否自推进;4. 钻探深度;5. 品牌;6. 型号 |
| 8430.4121 | ----钻探深度在 6000 米及以上的 | 1. 品名;2. 用途;3. 是否自推进;4. 钻探深度;5. 品牌;6. 型号 |
| 8430.4122 | ----钻探深度在 6000 米以下的履带式自推进钻机 | 1. 品名;2. 用途;3. 是否自推进;4. 钻探深度;5. 品牌;6. 型号;7. 机身号;8. 钻头直径;9. 机身重量 |
| 8430.4129 | ----钻探深度在 6000 米以下的其他钻探机 | 1. 品名;2. 用途;3. 是否自推进;4. 钻探深度;5. 品牌;6. 型号 |
| 8430.419 | ---其他 | 1. 品名;2. 用途;3. 是否自推进;4. 钻探深度;5. 品牌;6. 型号 |
| 8430.4900 | --其他 | 1. 品名;2. 用途;3. 是否自推进;4. 钻探深度;5. 品牌;6. 型号 |
| 8430.5 | -其他自推进机械: | 1. 品名;2. 用途;3. 是否为自推进;4. 牙轮直径;5. 品牌;6. 型号 |
| 8430.6 | -其他非自推进机械: | 1. 品名;2. 用途;3. 是否为自推进;4. 钻筒直径;5. 品牌;6. 型号 |
| 84.31 | 专用于或主要用于品目 84.25 至 84.30 所列机械的零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.32 | 农业、园艺及林业用整地或耕作机械;草坪及运动场地滚压机: | |
| 8432.1 | -犁 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8432.2 | -耙、松土机、中耕机、除草机及耕耘机: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8432.3 | -播种机、种植机及移植机: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8432.4 | -施肥机: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8432.8 | -其他机械: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8432.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.33 | 收割机、脱粒机,包括草料打包机;割草机;蛋类、水果或其他农产品的清洁、分选、分级机器,但品目 84.37 的机器除外: | |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 8433.1 | -草坪、公园或运动场地用的割草机： | 1. 品名;2. 用途;3. 驱动方式;4. 切割装置的旋转类型;5. 品牌;6. 型号 |
| 8433.2000 | -其他割草机,包括牵引装置用的刀具杆 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8433.3000 | -其他干草切割、翻晒机器 | 1. 品名;2. 品牌;3. 型号 |
| 8433.4000 | -草料打包机,包括收集打包机 | 1. 品名;2. 品牌;3. 型号 |
| 8433.5100 | --联合收割机 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 功率 |
| 8433.5200 | --其他脱粒机 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8433.5300 | --根茎或块茎收获机 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 功率 |
| 8433.59 | --其他： | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 功率 |
| 8433.6000 | -蛋类、水果或其他农产品的清洁、分选、分级机器： | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8433.9 | -零件： | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.34 | 挤奶机及乳品加工机器： | |
| 8434.1000 | -挤奶机 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8434.2000 | -乳品加工机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8434.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.35 | 制酒、制果汁或制类似饮料用的压榨机、轧碎机及类似机器 | |
| 8435.1000 | -机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8435.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.36 | 农业、园艺、林业、家禽饲养业或养蜂业用的其他机器,包括装有机械或热力装置的催芽设备;家禽孵卵器及育雏器： | |
| 8436.1000 | -动物饲料配制机 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8436.2 | -家禽饲养用的机器;家禽孵卵器及育雏器： | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8436.8000 | -其他机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8436.9 | -零件： | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.37 | 种子、谷物或干豆的清洁、分选或分级机器;谷物磨粉业加工机器或谷物、干豆加工机器但农业用机器除外： | |
| 8437.1 | -种子、谷物或干豆的清洁、分选或分级机器： | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8437.8000 | -其他机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8437.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.38 | 本章其他品目未列名的食品、饮料工业用的生产或加工机器,但提取、加工动物油脂或植物固定油脂的机器除外： | |
| 8438.1000 | -糕点加工机器及生产通心粉面条或类似产品的机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8438.2000 | -生产糖果、可可粉、巧克力的机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8438.3000 | -制糖机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8438.4000 | -酿酒机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8438.5000 | -肉类或家禽加工机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8438.6000 | -水果、坚果或蔬菜加工机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8438.8000 | -其他机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8438.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.39 | 纤维素纸浆、纸及纸板的制造或整理机器： | |
| 8439.1000 | -制造纤维素纸浆的机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8439.2000 | -纸或纸板的抄造机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8439.3000 | -纸或纸板的整理机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8439.9 | -零件： | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.40 | 书本装订机器,包括锁线订书机： | |
| 8440.1 | -机器： | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8440.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.41 | 其他制造纸浆制品、纸制品或纸板制品的机器,包括各种切纸机： | |
| 8441.1000 | -切纸机 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8441.2000 | -制造包、袋或信封的机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8441.3 | -制造箱、盒、管、桶或类似容器的机器,但模制成型机器除外： | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8441.4000 | -纸浆、纸或纸板制品模制成型机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8441.8 | -其他机器： | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8441.9 | -零件： | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 84.42 | 制印刷版(片)、滚筒及其他印刷部件用的机器、器具及设备(税目 84.56 至 84.65 的机器除外);印刷用版(片)、滚筒及其他印刷部件;制成供印刷用(例如,刨平、压纹或抛光)的板(片)、滚筒及石板: | |
| 8442.3 | -机器、器具及设备: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 8442.4000 | -上述机器、器具及设备的零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 8442.5000 | -印刷用版、滚筒及其他印刷部件;制成供印刷用(例如:刨平、压纹或抛光)的板、滚筒及石板 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 84.43 | 用品目 84.42 的印刷用版(片)、滚筒及其他印刷部件进行印刷的机器;其他打印机复印机及传真机,不论是否组合式;上述机器的零件及附件: | |
| 8443.1100 | --卷取进料式胶印机 | 1. 品名;2. 用途;3. 原理;4. 进料方式;5. 片尺寸;6. 品牌;7. 型号 |
| 8443.1200 | --办公室用片取进料式胶印机 | 1. 品名;2. 用途;3. 原理;4. 进料方式;5. 片尺寸;6. 品牌;7. 型号 |
| 8443.13 | --其他胶印机: | 1. 品名;2. 用途;3. 原理;4. 进料方式;5. 片尺寸;6. 品牌;7. 型号;8. 印刷速度;9. 印刷方式 |
| 8443.1400 | --卷取进料式凸版印刷机,但不包括苯胺印刷机 | 1. 品名;2. 用途;3. 原理;4. 进料方式;5. 片尺寸;6. 品牌;7. 型号 |
| 8443.1500 | --除卷取进料式以外的凸版印刷机,但不包括苯胺印刷机 | 1. 品名;2. 用途;3. 原理;4. 进料方式;5. 片尺寸;6. 品牌;7. 型号 |
| 8443.1600 | --苯胺印刷机 | 1. 品名;2. 用途;3. 原理;4. 进料方式;5. 片尺寸;6. 品牌;7. 型号;8. 线速度;9. 幅宽 |
| 8443.1700 | --凹版印刷机 | 1. 品名;2. 用途;3. 原理;4. 进料方式;5. 片尺寸;6. 印刷速度;7. 品牌;8. 型号 |
| 8443.19 | --其他: | 1. 品名;2. 用途;3. 原理;4. 进料方式;5. 片尺寸;6. 品牌;7. 型号 |
| 8443.31 | --具有印刷(打印)、复印或传真中两种及以上功能的机器、可与自动数据处理设备或网络连接: | 1. 品名;2. 原理;3. 功能;4. 品牌;5. 型号 |
| 8443.321 | ---专用于税目 84.71 所列设备的打印机: | 1. 品名;2. 用途(是否专用于税目 8;4.71 所列设备);3. 原理;4. 品牌;5. 型号;6. 打印幅宽;7. 打印速度 |
| 8443.322 | ---数字式印刷设备: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 8443.3290 | ---其他 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 8443.39 | --其他: | 1. 品名;2. 用途(是否专用于税目 8;4.71 所列设备);3. 原理;4. 品牌;5. 型号 |
| 8443.9 | -零件及附件: | 1. 品名;2 用途;(适用机型);3. 品牌;4. 型号 |
| 84.44 | 化学纤维挤压、拉伸、变形或切割机器: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 84.45 | 纺织纤维的预处理机器;纺纱机,并线机、加捻机及其他生产纺织纱线的机器;摇纱机,络纱机(包括卷纬机)及处理税目 84.46 或或 84.47 所列机器用的纱线的机器 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 84.46 | 织机: | 1. 品名;2. 用途;3. 原理;4. 织物宽度;5. 品牌;6. 型号 |
| 84.47 | 针织机、缝编机及制粗松螺旋花线、网眼薄纱、花边、刺绣品、装饰带、编织带或网的机器及簇绒机: | |
| 8447.1 | -圆型针织机: | 1. 品名;2. 圆筒直径;3. 品牌;4. 型号 |
| 8447.2 | -平型针织机;缝编机: | 1. 品名;2. 原理;3. 品牌;4. 型号;5. 幅宽 |
| 8447.9 | -其他: | 1. 品名;2. 原理;3. 品牌;4. 型号 |
| 84.48 | "税目 84.44、84.45、84.46 或 84.47 所列机器的辅助机器(例如,多臂机、提花机、自停装置及换梭装置);专用于或主要用于税目 84.44、84.45、84.46 或 84.47 所列机器的零件、附件(例如,锭子、锭壳、钢丝针布、梳、喷丝头、梭子、综丝、综框、针织 | |
| 机用针):" | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 | |
| 84.49 | 成匹、成形的毡呢或无纺织物制造或整理机器,包括制毡呢帽机器;帽模: | 1. 品名;2. 原理;3. 品牌;4. 型号 |

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|---|---|---|
| 84.50 | 家用型或洗衣房用洗衣机,包括洗涤干燥两用机: | |
| 8450.1 | -干衣量不超过10千克的洗衣机: | 1. 品名;2. 原理;3. 是否全自动;4. 干衣量;5. 品牌;6. 型号 |
| 8450.2 | -干衣量超过10千克的洗衣机 | 1. 品名;2. 原理;3. 是否全自动;4. 干衣量;5. 品牌;6. 型号 |
| 8450.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 若为多元件集成电路需注明结构组成;5. 品牌;6. 型号 |
| 84.51 | 纱线、织物及纺织制品的洗涤清洁、绞拧、干燥、熨烫、挤压(包括熔压)、漂白、染色、上浆、整理、涂布或浸渍机器(品目84.50的机器除外);列诺伦(亚麻油地毡)及类似铺地制品的布基或其他底布的浆料涂布机器;纺织物的卷绕、退绕、折叠、剪切或剪齿边机器: | |
| 8451.1000 | -干洗机 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 衣容量(千克) |
| 8451.2 | -干燥机: | 1. 品名;2. 用途;3. 干衣量;4. 品牌;5. 型号 |
| 8451.3000 | -熨烫机及挤压机(包括熔压机) | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8451.4000 | -洗涤、漂白或染色机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8451.5000 | -纺织物的卷绕、退绕、折叠剪切或剪齿边机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8451.8000 | -其他机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8451.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.52 | 缝纫机,但品目84.40的锁线订书机除外;缝纫机专用的特制家具、底座及罩盖;缝纫机针: | |
| 8452.1 | -家用型缝纫机: | 1. 品名;2. 用途;3. 是否手动;4. 品牌;5. 型号 |
| 8452.2 | -其他缝纫机: | 1. 品名;2. 用途;3. 是否自动;4. 品牌;5. 型号 |
| 8452.3000 | -缝纫机针 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8452.9 | -缝纫机专用的特制家具、底座和罩盖及其零件;缝纫机的其他零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.53 | 生皮、皮革的处理、鞣制或加工机器;鞋靴、毛皮及其他皮革制品的制作或修理机器,但缝纫机除外: | |
| 8453.1 | -生皮、皮革的处理、鞣制或加工机器: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8453.2000 | -鞋靴制作或修理机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8453.8000 | -其他机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8453.9000 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.54 | 金属冶炼及铸造用的转炉、浇包、锭模及铸造机: | |
| 8454.1000 | -转炉 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8454.2 | -锭模及浇包: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8454.3 | -铸造机: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8454.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.55 | 金属轧机及其轧辊: | |
| 8455.1 | -轧管机: | 1. 品名;2. 用途;3. 加工方式;4. 品牌;5. 型号 |
| 8455.2 | -其他轧机: | 1. 品名;2. 用途;3. 加工方式;4. 品牌;5. 型号 |
| 8455.3 | -轧机用轧辊: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号;5. 规格(轧辊长度、辊身直径、辊颈直径) |
| 8455.9000 | -其他零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.56 | 用激光、其他光、光子束、超声波、放电、电化学法、电子束、离子束或等离子弧处理各种材料的加工机床;水射流切割机: | |
| 8456.1 | -用激光、其他光或光子束处理的 | 1. 品名;2. 功能;3. 加工方式;4. 品牌;5. 型号 |
| 8456.2000 | -用超声波处理的 | 1. 品名;2. 功能;3. 加工方式;4. 品牌;5. 型号 |
| 8456.3 | -用放电处理的: | 1. 品名;2. 控制方式;3. 功能;4. 加工方式;5. 品牌;6. 型号;7. 功率 |
| 8456.4 | -用等离子弧处理的: | 1. 品名;2. 控制方式;3. 功能;4. 加工方式;5. 品牌;6. 型号 |
| 8456.5000 | -水射流切割机 | 1. 品名;2. 控制方式;3. 功能;4. 加工方式;5. 品牌;6. 型号 |
| 8456.9000 | -其他 | 1. 品名;2. 控制方式;3. 功能;4. 加工方式;5. 品牌;6. 型号 |
| 84.57 | 加工金属的加工中心、单工位组合机床及多工位组合机床: | |
| 8457.1 | -加工中心: | 1. 品名;2. 用途;3. 功能(如金属钻、镗、铣等);4. 可加装刀库注明刀库容量及选配件;5. 是否可自动换刀;6. 品牌;7. 型号 |

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|---|---|---|
| 8457.2000 | -单工位组合机床 | 1. 品名;2. 用途;3. 功能(如金属钻、镗、铣等);4. 加工工位数;5. 动力头个数;6. 品牌;7. 型号 |
| 8457.3000 | -多工位组合机床 | 1. 品名;2. 用途;3. 功能(如金属钻、镗、铣等);4. 加工工位数;5. 动力头个数;6. 品牌;7. 型号 |
| 84.58 | 切削金属的车床(包括车削中心): | 1. 品名;2. 用途;3. 控制方式;4. 主轴方向(垂直或水平);5. 品牌;6. 型号;7. ECFA 项下进口数控机床请注明数控系统原产地 |
| 84.59 | 切削金属的钻床、镗床、铣床攻丝机床(包括直线移动式动力头钻床),但品目 84.58 的车床(包括车削中心)除外: | |
| 8459.1000 | -直线移动式动力头钻床 | 1. 品名;2. 用途;3. 功能;4. 动力头移动方式;5. 品牌;6. 控制方式;7. 型号;8. 可加装刀库注明刀库容量及选配件 |
| 8459.2 | -其他钻床: | 1. 品名;2. 用途;3. 功能;4. 控制方式;5. 品牌;6. 型号;7. ECFA 项下进口数控机床请注明数控系统原产地 |
| 8459.3 | -其他镗铣机床: | 1. 品名;2. 用途;3. 功能;4. 控制方式;5. 品牌;6. 型号 |
| 8459.4 | -其他镗床: | 1. 品名;2. 用途;3. 功能;4. 控制方式;5. 品牌;6. 型号 |
| 8459.5 | -升降台式铣床: | 1. 品名;2. 用途;3. 功能;4. 控制方式;5. 是否为升降台式;6. 品牌;7. 型号 |
| 8459.6 | -其他铣床: | 1. 品名;2. 用途;3. 功能;4. 控制方式;5. 是否为龙门式;6. 品牌;7. 型号 |
| 8459.7000 | -其他攻丝机床 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 控制方式;6. 型号 |
| 84.60 | 用磨石、磨料或抛光材料对金属或金属陶瓷进行去毛刺、刃磨、磨削、珩磨、研磨、抛光或其他精加工机床,但品目 84.61 的切齿机、齿轮磨床或齿轮精加工机床除外: | |
| 8460.1 | -平面磨床,在任一坐标的定位精度至少是 0.01 毫米: | 1. 品名;2. 用途;3. 控制方式;4. 坐标定位精度;5. 品牌;6. 型号;7. ECFA 项下进口数控机床请注明数控系统原产地 |
| 8460.2 | -其他磨床,在任一坐标的定位精度至少是 0.01 毫米: | 1. 品名;2. 用途;3. 控制方式;4. 坐标定位精度;5. 结构类型(内圆、外圆等);6. 品牌;7. 型号 |
| 8460.3 | -刃磨(工具或刀具)机床: | 1. 品名;2. 用途;3. 控制方式;4. 品牌;5. 型号 |
| 8460.401 | ---珩磨: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8460.402 | ---研磨: | 1. 品名;2. 用途;3. 品牌;4. 型号;5. ECFA 项下进口数控机床请注明数控系统原产地 |
| 8460.9 | -其他: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 84.61 | 切削金属或金属陶瓷的刨床、牛头刨床、插床、拉床、切齿机、齿轮磨床或齿轮精加工机床、锯床、切断机及其他品目未列名的切削机床: | |
| 8461.2 | -牛头刨床或插床: | 1. 品名;2. 用途;3. 功能;4. 结构类型;5. 品牌;6. 型号 |
| 8461.3 | -拉床 | 1. 品名;2. 用途;3. 功能;4. 结构类型;5. 品牌;6. 型号 |
| 8461.4 | -切齿机、齿轮磨床或齿轮精加工机床: | 1. 品名;2. 用途;3. 控制方式;4. 功能;5. 品牌;6. 型号 |
| 8461.5000 | -锯床或切断机 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号;6. ECFA 项下进口数控机床请注明数控系统原产地 |
| 8461.9 | -其他: | 1. 品名;2. 用途;3. 功能;4. 结构类型;5. 品牌;6. 型号 |
| 84.62 | 加工金属的锻造(包括模锻)或冲压机床;加工金属的弯曲折叠、矫直、矫平、剪切、冲孔或开槽机床;其他加工金属或硬质合金的压力机: | |
| 8462.1 | -锻造(包括模锻)或冲压机床及锻锤: | 1. 品名;2. 用途;3. 功能;4. 控制方式;5. 品牌;6. 型号;7. ECFA 项下进口数控机床请注明数控系统原产地 |
| 8462.2 | -弯曲、折叠、矫直或矫平机床 | 1. 品名;2. 用途;3. 功能;4. 控制方式;5. 品牌;6. 型号 |
| 8462.3 | -剪切机床,但冲剪两用机除外: | 1. 品名;2. 用途;3. 功能;4. 控制方式;5. 品牌;6. 型号 |
| 8462.4 | -冲孔或开槽机床,包括冲剪两用机: | 1. 品名;2. 用途;3. 功能;4. 控制方式;5. 品牌;6. 型号 |
| 8462.91 | -液压压力机: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8462.9910 | ---机械压力机 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号;6. ECFA 项下进口数控机床请注明数控系统原产地 |
| 8462.9990 | ---其他 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 84.63 | 金属或金属陶瓷的其他非切削加工机床: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 84.64 | 石料、陶瓷、混凝土、石棉水泥或类似矿物材料的加工机床、玻璃冷加工机床: | 1. 品名;2. 用途;3. 功能;4. 加工材料;5. 品牌;6. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 84.65 | 木材、软木、骨、硬质橡胶、硬质塑料或类似硬质材料的加工机床(包括用打钉或打U形钉、胶粘或其他方法组合前述材料的机器): | 1. 品名;2. 用途;3. 功能;4. 加工材料;5. 品牌;6. 型号 |
| 84.66 | 专用于或主要用于品目84.56至84.65所列机器的零件、附件,包括工件或工具的夹具、自启板牙切头、分度头及其他专用于机床的附件;各种手提工具的工具夹具: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.67 | 手提式风动或液压工具及本身装有电动或非电动动力装置的手提式工具: | |
| 8467.1 | -风动的: | 1. 品名;2. 驱动方式;3. 是否为手提式;4. 品牌;5 型号 |
| 8467.2 | -本身装有电动动力装置的: | 1. 品名;2. 驱动方式;3. 是否为手提式;4. 品牌;5 型号 |
| 8467.8 | -其他工具: | 1. 品名;2. 驱动方式;3. 是否为手提式;4. 品牌;5 型号 |
| 8467.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.68 | 焊接机器及装置,不论是否兼有切割功能,但品目85.15的货品除外;气体加温表面回火机器及装置: | |
| 8468.1000 | -手提喷焊器 | 1. 品名;2. 原理;3. 是否为手提式;4. 品牌;5. 型号 |
| 8468.2000 | -其他气体焊接或表面回火机器及装置 | 1. 品名;2. 原理;3. 是否为手提式;4. 品牌;5. 型号 |
| 8468.8000 | -其他机器及装置 | 1. 品名;2. 原理;3. 是否为手提式;4. 品牌;5. 型号 |
| 8468.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.70 | 计算机器及具有计算功能的袖珍式数据记录、重现及显示机器;装有计算装置的会计计算机、邮资盖戳机、售票机及类似机器;现金出纳机: | |
| 8470.1000 | -不需外接电源的电子计算器及具有计算功能的袖珍式数据记录、重现及显示机器 | 1. 品名;2. 是否需外接电源;3. 品牌;4. 型号 |
| 8470.2 | -其他电子计算器: | 1. 品名;2. 是否有打印装置;3. 品牌;4. 型号 |
| 8470.3000 | -其他计算机器 | 1. 品名;2. 品牌;3. 型号 |
| 8470.5 | -现金出纳机: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8470.9000 | -其他 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 84.71 | 自动数据处理设备及其部件;其他品目未列名的磁性或光学阅读机、将数据以代码形式转录到数据记录媒体的机器及处理这些数据的机器: | |
| 8471.3 | -重量不超过10千克的便携自动数据处理设备,至少由一个中央处理部件、一个键盘及一个显示器组成: | 1. 品名;2. 机型;3. 配置(系统组成部件);4. 品牌;5. 型号 |
| 8471.41 | --同一机壳内至少有一个中央处理部件及一个输入和输出部件,不论是否组合式: | 1. 品名;2. 机型;3. 配置(系统组成部件);4. 品牌;5. 型号;6. 操作系统 |
| 8471.49 | --其他,以系统形式进口或出口的: | 1. 品名;2. 机型;3. 配置(系统组成部件);4. 是否以系统形式报验;5. 品牌;6. 型号;7. 操作系统 |
| 8471.5 | -子目号8471.41或8471.49所列以外的处理部件,不论是否在同一机壳内有一个或两个下列部件:存储部件、输入部件、输出部件: | 1. 品名;2. 机型;3. 配置(系统组成部件);4. 品牌;5. 型号;6. 操作系统;7. 用途 |
| 8471.6040 | ---巨型机、大型机、中型机及小型机用终端 | 1. 品名;2. 品牌;3. 型号 |
| 8471.6050 | ---扫描仪 | 1. 品名;2. 品牌;3. 型号 |
| 8471.6060 | ---数字化仪 | 1. 品名;2. 品牌;3. 型号 |
| 8471.607 | ---键盘、鼠标器: | 1. 品名;2. 品牌;3. 机型;4. 型号;5. 连接方式(有线、无线) |
| 8471.6090 | ---其他 | 1. 品名;2. 品牌;3. 型号 |
| 8471.7010 | ---硬盘驱动器 | 1. 品名;2. 品牌;3. 型号;4. 硬盘容量及缓存容量;5. 转速 |
| 8471.7020 | ---软盘驱动器 | 1. 品名;2. 品牌;3. 型号 |
| 8471.7030 | ---光盘驱动器 | 1. 品名;2. 品牌;3. 型号;4. 是否带有刻录功能;5. 刻录速度 |
| 8471.7090 | ---其他 | 1. 品名;2. 品牌;3. 型号 |
| 8471.8000 | -自动数据处理设备的其他部件 | 1. 品名;2. 品牌;3. 型号 |
| 8471.9000 | -其他 | 1. 品名;2. 品牌;3. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 84.72 | 其他办公室用机器(例如,胶版复印机、油印机、地址印写机、自动付钞机、硬币分类、计数及包装机、削铅笔机、打洞机或订书机): | |
| 8472.1000 | -胶版复印机、油印机 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8472.3 | -信件分类或折叠机或信件装封机、信件开封或闭封机、粘贴或盖销邮票机: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8472.9010 | ---自动柜员机 | 1. 品名;2. 用途(存款、取款、存取款一体机等);3. 品牌;4. 型号;5. 配置;6. 安装方式(穿墙式等) |
| 8472.902 | ---装订用机器: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8472.9030 | ---碎纸机 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8472.9040 | ---地址印写机及地址铭牌压印机 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8472.9050 | ---文字处理机 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8472.9060 | ---打字机,但税目84.43的打印机除外 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8472.9090 | ---其他 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 84.73 | 专用于或主要用于品目84.69至84.72所列机器的零件、附件(罩套、提箱及类似品除外): | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.74 | 泥土、石料、矿石或其他固体(包括粉状、浆状)矿物质的分类、筛选、分离、洗涤、破碎、磨粉、混合或搅拌机器;固体矿物燃料、陶瓷坯泥、未硬化水泥、石膏材料或其他粉状、浆状矿产品的粘聚或成形机器;铸造用砂模的成形机器 | |
| 8474.1000 | -分类、筛选、分离或洗涤机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8474.2 | -破碎或磨粉机器: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 8474.3 | -混合或搅拌机器: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8474.8 | -其他机器: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 8474.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.75 | 白炽灯泡、灯管、放电灯管、电子管、闪光灯泡及类似品的封装机器;玻璃或玻璃制品的制造或热加工机器: | |
| 8475.1000 | -白炽灯泡、灯管、放电灯管电子管、闪光灯泡及类似品的封装机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8475.2 | -玻璃或玻璃制品的制造或热加工机器: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8475.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.76 | 自动售货机(例如,出售邮票香烟、食品或饮料的机器),包括钱币兑换机: | |
| 8476.2 | -饮料自动销售机: | 1. 品名;2. 供应商品种类;3. 是否装有加热或制冷装置;4. 品牌;5. 型号 |
| 8476.8 | -其他机器: | 1. 品名;2. 供应商品种类;3. 是否装有加热或制冷装置;4. 品牌;5. 型号 |
| 8476.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.77 | 本章其他品目未列名的橡胶或塑料及其产品的加工机器: | |
| 8477.1010 | -注塑机 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号;6. 合模力;7. 螺杆直径;8. 注射容量;9. 射出速度 |
| 8477.1090 | 其他 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号;6. 合模力 |
| 8477.2 | -挤出机: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8477.3 | -吹塑机: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8477.4 | -真空模塑机器及其他热成型机器: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8477.5 | -其他模塑或成型机器: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8477.8000 | -其他机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8477.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.78 | 本章其他品目未列名的烟草加工及制作机器: | |
| 8478.1000 | -机器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8478.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.79 | 本章其他品目未列名的具有独立功能的机器及机械器具: | |
| 8479.1 | --公共工程用机器: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 8479.2000 | -提取、加工动物油脂或植物固定油脂的机器 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8479.3000 | -木碎料板或木纤维板的挤压机及其他木材或软木处理机 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8479.4000 | -绳或缆的制造机器 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8479.5 | -未列名工业机器人: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8479.6000 | -蒸发式空气冷却器 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8479.7 | -旅客登机(船)桥:B2738 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8479.8 | -其他机器及机械器具: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8479.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.80 | 金属铸造用型箱;型模底板;阳模;金属用型模(锭模除外)硬质合金、玻璃、矿物材料、橡胶或塑料用型模: | |
| 8480.1000 | -金属铸造用型箱 | 1. 品名;2. 用途;3. 适用材料;4. 品牌;5. 型号 |
| 8480.2000 | -型模底板 | 1. 品名;2. 用途;3. 适用材料;4. 品牌;5. 型号 |
| 8480.3000 | -阳模 | 1. 品名;2. 用途;3. 适用材料;4. 品牌;5. 型号 |
| 8480.4 | -金属、硬质合金用型模: | 1. 品名;2. 用途;3. 适用材料;4. 品牌;5. 型号;6. 原理 |
| 8480.5000 | -玻璃用型模 | 1. 品名;2. 用途;3. 适用材料;4. 品牌;5. 型号 |
| 8480.6000 | -矿物材料用型模 | 1. 品名;2. 用途;3. 适用材料;4. 品牌;5. 型号 |
| 8480.7 | -塑料或橡胶用型模: | 1. 品名;2. 用途;3. 适用材料;4. 品牌;5. 型号;6. 原理 |
| 84.81 | 用于管道、锅炉、罐、桶或类似品的龙头、旋塞、阀门及类似装置,包括减压阀及恒温控制阀: | |
| 8481.1000 | -减压阀 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8481.2 | ---油压或气压传动阀: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8481.3000 | -止回阀 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8481.4000 | -安全阀或溢流阀 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8481.802 | ---换向阀: | 1. 品名;2. 用途;3. 是否电磁式;4. 品牌;5. 型号 |
| 8481.803 | ---流量阀: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8481.8040 | ---其他阀门 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8481.8090 | ---其他 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8481.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.82 | 滚动轴承: | |
| 8482.1 | -滚珠轴承: | 1. 品名;2. 结构类型;3. 用途;4. 品牌;5. 型号 |
| 8482.2000 | -锥形滚子轴承,包括锥形滚子组件 | 1. 品名;2. 结构类型;3. 用途;4. 品牌;5. 型号 |
| 8482.3000 | -鼓形滚子轴承 | 1. 品名;2. 结构类型;3. 用途;4. 品牌;5. 型号 |
| 8482.4000 | -滚针轴承 | 1. 品名;2. 结构类型;3. 用途;4. 滚柱直径、长度;5. 品牌;6. 型号 |
| 8482.5000 | -其他圆柱形滚子轴承: | 1. 品名;2. 结构类型;3. 用途;4. 品牌;5. 型号 |
| 8482.8000 | -其他,包括球、柱混合轴承 | 1. 品名;2. 结构类型;3. 用途;4. 品牌;5. 型号 |
| 8482.91 | --滚珠、滚针及滚柱 | 1. 品名;2. 用途(适用机型);3. 直径(包括最大、最小及标称直径);4. 品牌;5. 型号 |
| 8482.9900 | --其他 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.83 | "传动轴(包括凸轮轴及曲柄轴及曲柄;轴承座及滑动轴承;齿轮及齿轮传动装置;滚珠或滚子螺杆传动装置;齿轮箱及其他变速装置,包括扭矩变换器;飞轮及滑轮,包括滑轮组离合器及联轴器(包括万向节): | |
| 8483.1 | -传动轴(包括凸轮轴及曲柄轴)及曲柄: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8483.2000 | -装有滚珠或滚子轴承的轴承座 | 1. 品名;2. 注明是否装有滚珠或滚子轴承;3. 用途;4. 品牌;5. 型号 |
| 8483.3000 | -未装有滚珠或滚子轴承的轴承座;滑动轴承 | 1. 品名;2. 注明是否装有滚珠或滚子轴承;3. 用途;4. 品牌;5. 型号 |
| 8483.4 | -齿轮及齿轮传动装置,但单独报验的带齿的轮、链轮及其他传动元件除外;滚珠或滚子螺杆传动装置;齿轮箱及其他变速装置,包括扭矩变换器: | 1. 品名;2. 原理;3. 用途;4. 品牌;5. 型号 |
| 8483.5000 | -飞轮及滑轮,包括滑轮组 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8483.6000 | -离合器及联轴器(包括万向节) | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8483.9000 | -单独报验的带齿的轮、链轮及其他传动元件;零件 | 1. 品名;2. 用途;3. 品牌;4. 型号 |

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|---|---|---|
| 84.84 | 密封垫或类似接合衬垫,用金属片与其他材料制成或用双层或多层金属片制成;成套或各种不同材料的密封垫或类似接合衬垫,装于袋、套或类似包装内;机械密封件: | |
| 8484.1000 | -密封垫或类似接合衬垫,用金属片与其他材料制成或用双层或多层金属片制成 | 1. 品名;2. 组成材料;3. 品牌;4. 型号 |
| 8484.2000 | -机械密封件 | 1. 品名;2. 结构;3. 品牌;4. 型号 |
| 8484.9000 | -其他 | 1. 品名;2. 各自构成材料;3. 是否成套包装;4. 品牌;5. 型号 |
| 84.86 | 专用于或主要用于制造半导体单晶柱或晶圆、半导体器件、集成电路或平板显示器的机器及装置;本章注释九(三)规定的机器及装置;零件及附件: | |
| 8486.1 | -制造单晶柱或圆片用的机器及装置: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8486.2 | -制造半导体器件或集成电路用的机器及装置: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8486.3 | -制造平板显示器用的机器及装置: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8486.4 | -本章注释九(三)规定的机器及装置: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8486.9 | -零件及附件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 84.87 | 本章其他品目未列名的机器零件,不具有电气接插件、绝缘体、线圈、触点或其他电气器材特征的: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |

## 第八十五章　电机、电气设备及其零件;录音机及放声机、电视图像、声音的录制和重放设备及其零件、附件

【注解】

1、零部件除申报目录规定的要素外,还应申报具体名称,材质和品牌等要素。

2、未制成品、不完整品申报要注明程度。

3、说明举例栏中未包含品牌、型号等内容。

4、旧的机电设备除申报目录规定的要素外,还应申报生产年代、新旧程度、技术规格配置等要素。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 85.01 | 电动机及发电机(不包括发电机组): | |
| 8501.101 | ---玩具用 | 1. 品名;2. 用途;3. 输出功率;4. 品牌;5. 型号 |
| 8501.109 | ---其他: | 1. 品名;2. 用途;3. 输出功率;4. 机座尺寸;5. 品牌;6. 型号 |
| 8501.2000 | -交直流两用电动机,输出功率超过37.5瓦 | 1. 品名;2. 用途;3. 是否为交直流两用;4. 输出功率;5. 品牌;6. 型号 |
| 8501.3 | -其他直流电动机;直流发电机 | 1. 品名;2. 是否为直流;3. 输出功率;4. 品牌;5. 型号 |
| 8501.4000 | -其他单相交流电动机 | 1. 品名;2. 是否为单相交流;3. 输出功率;4. 品牌;5. 型号 |
| 8501.5 | -其他多相交流电动机: | 1. 品名;2. 输出功率;3. 品牌;4. 型号;5. 用途 |
| 8501.6 | -交流发电机: | 1. 品名;2. 用途;3. 是否为交流;4. 输出功率;5. 品牌;6. 型号 |
| 85.02 | 发电机组及旋转式变流机: | 1. 品名;2. 组成原动机类型;3. 输出功率;4. 品牌;5. 型号 |
| 85.03 | 专用于或主要用于品目85.01或85.02所列机器的零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.04 | 变压器、静止式变流器(例如整流器)及电感器: | |
| 8504.1 | -放电灯或放电管用镇流器: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8504.2 | -液体介质变压器: | 1. 品名;2. 额定容量;3. 是否为液体介质;4. 品牌;5. 型号 |
| 8504.3 | -其他变压器: | 1. 品名;2. 额定容量;3. 是否为液体介质;4. 品牌;5. 型号 |
| 8504.401 | ---稳压电源: | 1. 品名;2. 用途;3. 类型(交流稳压电源或直流稳压电源);4. 功率;5. 精度;6. 品牌;7. 型号 |
| 8504.4020 | ---不间断供电电源 | 1. 品名;2. 功率;3. 品牌;4. 型号 |
| 8504.4030 | ---逆变器 | 1. 品名;2. 功率;3. 品牌;4. 型号 |
| 8504.4091 | ----具有变流功能的半导体模块 | 1. 品名;2. 用途;3. 是否封装;4. 品牌;5. 型号 |
| 8504.4099 | ----其他 | 1. 品名;2. 用途;3. 功率;4. 品牌;5. 型号 |
| 8504.5000 | -其他电感器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8504.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 85.05 | 电磁铁;永磁铁及磁化后准备制永磁铁的物品;电磁铁或永磁铁卡盘、夹具及类似的工件夹具;电磁联轴节、离合器及制动器;电磁起重吸盘: | |
| 8505.1110 | ---稀土的 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号;6. 稀土元素的重量百分比以[A]表示 |
| 8505.1190 | ---其他 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |
| 8505.1900 | --其他 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |
| 8505.2000 | -电磁联轴节、离合器及制动器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8505.9010 | ---电磁其中吸盘 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 8505.9090 | ---其他 | 1. 品名;2. 用途(如核磁共振成像装置用等);3. 原理;4. 品牌;5. 型号 |
| 85.06 | 原电池及原电池组: | |
| 8506.1011 | ----扣式 | 1. 品名;2. 用途;3. 材质;4. 形状;5. 品牌;6. 型号;7. 容量;8. 是否含汞 |
| 8506.1012 | ----圆柱型 | 1. 品名;2. 用途;3. 材质;4. 形状;5. 品牌;6. 型号;7. 容量;8. 是否含汞 |
| 8506.1019 | ----其他 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号;6. 容量;7. 是否含汞 |
| 8506.1090 | ---其他 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号;6. 容量;7. 是否含汞 |
| 8506.3000 | -氧化汞的 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号;6. 容量;7. 是否含汞 |
| 8506.4000 | -氧化银的 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号;6. 容量;7. 是否含汞 |
| 8506.5000 | -锂的 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号;6. 容量;7. 是否含汞 |
| 8506.6000 | -锌空气的 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号;6. 容量;7. 是否含汞 |
| 8506.8000 | -其他原电池及原电池组 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号;6. 容量;7. 是否含汞 |
| 8506.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.07 | 蓄电池,包括隔板,不论是否矩形(包括正方形): | |
| 8507.1000 | -铅酸蓄电池,用于启动活塞式发动机 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号;6. 容量;7. 是否含汞;8. 额定电压 |
| 8507.2000 | -其他铅酸蓄电池 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号;6. 容量;7. 是否含汞;8. 额定电压 |
| 8507.3000 | -镍镉蓄电池 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号;6. 容量;7. 是否含汞;8. 额定电压 |
| 8507.4000 | -镍铁蓄电池 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号;6. 容量;7. 是否含汞;8. 额定电压 |
| 8507.5000 | -镍氢蓄电池 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号;6. 容量;7. 是否含汞;8. 额定电压 |
| 8507.6000 | -锂离子蓄电池 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号;6. 容量;7. 是否含汞;8. 额定电压 |
| 8507.8 | -其他蓄电池: | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号;6. 容量;7. 是否含汞;8. 额定电压 |
| 8507.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.08 | 真空吸尘器: | |
| 8508.1 | -电动的: | 1. 品名;2. 驱动方式;3. 集尘器容积;4. 品牌;5. 型号;6. 功率 |
| 8508.6000 | -其他真空吸尘器 | 1. 品名;2. 驱动方式;3. 品牌;4. 型号 |
| 8508.7 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.09 | 家用电动器具,品目 85.08 的真空吸尘器除外: | |
| 8509.4 | -食品研磨机及搅拌器;水果或蔬菜的榨汁机: | 1. 品名;2. 用途;3. 机重;4. 功率;5. 品牌;6. 型号 |
| 8509.8 | -其他器具: | 1. 品名;2. 用途;3. 机重;4. 功率;5. 品牌;6. 型号 |
| 8509.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.10 | 电动剃须刀、电动毛发推剪及电动脱毛器: | |
| 8510.1000 | -剃须刀 | 1. 品名;2. 品牌;3. 型号 |
| 8510.2000 | -毛发推剪 | 1. 品名;2. 品牌;3. 型号 |
| 8510.3000 | -脱毛器 | 1. 品名;2. 品牌;3. 型号 |
| 8510.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.11 | 点燃式或压燃式内燃发动机用的电点火及电启动装置(例如,点火磁电机、永磁直流发电机、点火线圈、火花塞、电热塞及启动电机);附属于上述内燃发动机的发电机(例如,直流发电机、交流发电机及断流器: | |
| 8511.1000 | -火花塞 | 1. 品名;2. 用途;3. 功能;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8511.2 | -点火磁电机;永磁直流发电机;磁飞轮: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8511.3 | -分电器;点火线圈: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8511.401 | ---机车、航空器及船舶用 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8511.409 | ---其他: | 1. 品名;2. 用途;3. 功能;4. 适用发动机的输出功率;5. 品牌;6. 型号 |
| 8511.5 | -其他发电机: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8511.8 | -其他装置 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8511.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 85.12 | 自行车或机动车辆用的电气照明或信号装置(品目85.39的物品除外)、风挡刮水器、除霜器及去雾器： | |
| 8512.1000 | -自行车用照明或视觉信号装置 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8512.2010 | ---机动车辆用照明装置 | 1. 品名;2. 用途;3. 功能;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8512.2090 | ---其他 | 1. 品名;2. 用途;3. 功能;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8512.3 | -音响信号装置： | 1. 品名;2. 用途;3. 功能;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8512.4000 | -车辆风档刮水器、除霜器及去雾器 | 1. 品名;2. 用途;3. 功能;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8512.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 功能;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 85.13 | 自供能源(例如,使用干电池蓄电池、永磁发电机)的手提式电灯,但品目85.12的照明装置除外： | |
| 8513.1 | -灯： | 1. 品名;2. 是否手提式;3. 品牌;4. 型号 |
| 8513.9 | -零件： | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.14 | 工业或实验室用电炉及电烘箱(包括通过感应的或电介质的);工业或实验室用其他通过感应或介质损耗对材料进行热处理的设备： | |
| 8514.1 | -电阻加热的炉及烘箱： | 1. 品名;2. 用途(工业用,实验室用);3. 加热原理;4. 品牌;5. 型号 |
| 8514.2000 | -通过感应或介质损耗工作的炉及烘箱 | 1. 品名;2. 用途(工业用,实验室用);3. 加热原理;4. 品牌;5. 型号 |
| 8514.3000 | -其他炉及烘箱 | 1. 品名;2. 用途(工业用,实验室用);3. 加热原理;4. 品牌;5. 型号 |
| 8514.0004 | -其他通过感应或介质损耗对材料进行热处理的设备 | 1. 品名;2. 用途(工业用,实验室用);3. 加热原理;4. 品牌;5. 型号 |
| 8514.9 | -零件： | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.15 | 电气(包括电热气体)、激光其他光、光子束、超声波、电子束、磁脉冲或等离子弧焊接机器及装置,不论是否兼有切割功能;用于热喷金属或金属陶瓷的电气机器及装置： | |
| 8515.1100 | -钎焊机器及装置： | 1. 品名;2. 原理;3. 品牌;4. 型号 |
| 8515.1900 | --其他 | 1. 品名;2. 原理;3. 若为印刷电路组件制造用需注明;4. 品牌;5. 型号 |
| 8515.2 | -电阻焊接机器及装置： | 1. 品名;2. 原理;3. 是否为全自动或半自动;4. 品牌;5. 型号 |
| 8515.3 | -电弧(包括等离子弧)焊接机器及装置： | 1. 品名;2. 原理;3. 是否为全自动或半自动;4. 品牌;5. 型号 |
| 8515.8 | -其他机器及装置： | 1. 品名;2. 原理;3. 品牌;4. 型号 |
| 8515.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.16 | 电热的快速热水器、储存式热水器、浸入式液体加热器;电气空间加热器及土壤加热器;电热的理发器具(例如,电吹风机、电卷发器、电热发钳)及干手器;电熨斗;其他家用电热器具;加热电阻器,但品目85.45的货品除外： | |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 8516.1010 | ---储存式电热水器 | 1. 品名;2. 工作方式(储存式、即热式、浸入式等);3. 加热原理;4. 品牌;5. 型号;6. 容量 |
| 8516.1020 | ---即热式电热水器 | 1. 品名;2. 工作方式(储存式、即热式、浸入式等);3. 加热原理;4. 品牌;5. 型号 |
| 8516.1090 | ---其他 | 1. 品名;2. 工作方式(储存式、即热式、浸入式等);3. 加热原理;4. 品牌;5. 型号 |
| 8516.2 | -电气空间加热器及土壤加热器: | 1. 品名;2. 用途;3. 工作方式(储存式、即热式、浸入式等);4. 品牌;5. 型号 |
| 8516.3 | -电热的理发器具及干手器: | 1. 品名;2. 用途;3. 加热原理;4. 品牌;5. 型号 |
| 8516.4000 | -电熨斗 | 1. 品名;2. 用途;3. 加热原理;4. 品牌;5. 型号 |
| 8516.5000 | -微波炉 | 1. 品名;2. 用途;3. 加热原理;4. 品牌;5. 型号 |
| 8516.6 | -其他炉;电锅、电热板、加热环、烧烤炉及烘烤器: | 1. 品名;2. 用途;3. 加热原理;4. 品牌;5. 型号 |
| 8516.7 | -其他电热器具: | 1. 品名;2. 用途;3. 加热原理;4. 品牌;5. 型号 |
| 8516.8000 | -加热电阻器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8516.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.17 | 电话机,包括用于蜂窝网络或其他无线网络的电话机;其他发送或接收声音、图象或其他数据用的设备,包括有线或无线网络(例如,局域网或广播网)的通信设备,品目84.4385.25、85.27或85.28的发送或接收设备除外: | |
| 8517.1 | -电话机,包括蜂窝网络或其他无线网络的电话机: | 1. 品名;2. 用途;3. 适用网络种类(蜂窝网络、无线网络、有线网络、以太网等);4. 品牌;5. 型号;6. 是否加密 |
| 8517.61 | --基站: | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 是否加密 |
| 8517.621 | ---数字式程控电话或电报交换机: | 1. 品名;2. 用途;3. 控制方式;4. 处理信号的类型;5. 型号 |
| 8517.622 | ---光通讯设备: | 1. 品名;2. 用途;3. 通讯方式;4. 品牌;5. 型号;6. 是否加密 |
| 8517.623 | ---其他有线数字通信设备: | 1. 品名;2. 用途;3. 通讯方式;4. 适用网络种类(蜂窝网络、有线网络、以太网等);5. 品牌;6. 型号 |
| 8517.629 | ---其他: | 1. 品名;2. 用途;3. 通讯方式;4. 适用网络种类(蜂窝网络、有线网络、以太网等);5. 品牌;6. 型号 |
| 8517.69 | --其他: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8517.7 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.18 | 传声器(麦克风)及其座架;扬声器,不论是否装成音箱;耳机、耳塞,不论是否装有传声器,由传声器及一个或多个扬声器组成的组合机;音频扩大器;电气扩音机组: | |
| 8518.1000 | -传声器(麦克风)及其座驾 | 1. 品名;2. 品牌;3. 型号 |
| 8518.2100 | --单喇叭音箱 | 1. 品名;2. 结构类型(是否有箱体);3. 额定功率;4. 用途;5. 品牌;6. 型号 |
| 8518.2200 | --多喇叭音箱 | 1. 品名;2. 结构类型(是否有箱体);3. 额定功率;4. 用途;5. 品牌;6. 型号;7. 喇叭数量和尺寸 |
| 8518.2900 | --其他 | 1. 品名;2. 结构类型(是否有箱体);3. 额定功率;4. 用途;5. 品牌;6. 型号;7. 喇叭尺寸 |
| 8518.3000 | -耳机、耳塞机,不论是否装有传声器,由传声器及一个或多个扬声器组成的组合机 | 1. 品名;2. 品牌;3. 型号 |
| 8518.4000 | -音频扩大器 | 1. 品名;2. 品牌;3. 型号 |
| 8518.5000 | -电气扩音机组 | 1. 品名;2. 组成部件;3. 品牌;4. 型号 |
| 8518.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.19 | 声音录制或重放设备,未装有声音录制装置: | |
| 8519.2000 | -用硬币、钞票、银行卡、代币或其他支付方式使其工作的设备 | 1. 品名;2. 支付方式;3. 品牌;4. 型号 |
| 8519.3000 | -转盘(唱机唱盘) | 1. 品名;2. 品牌;3. 型号 |
| 8519.5000 | -电话应答机 | 1. 品名;2. 品牌;3. 型号 |
| 8519.8 | -其他设备: | 1. 品名;2. 使用媒介;3. 品牌;4. 型号 |
| 85.21 | 视频信号录制或重放设备,不论是否装有高频调谐器: | |
| 8521.1 | -磁带型: | 1. 品名;2. 用途;3. 使用媒介;4. 品牌;5. 型号 |
| 8521.9 | -其他 | 1. 品名;2. 使用媒介;3. 类型;4. 品牌;5. 型号 |
| 85.22 | 专用于或主要用于品目85.19或85.21所列设备的零件、附件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 85.23 | 录制声音或其他信息用的圆盘、磁带、固态非易失性数据存储器件、“智能卡”及其他媒体,不论是否已录制,包括供复制圆盘用的母片及母带,但不包括第三十七章的产品: | |
| 8523.21 | --磁条卡: | 1. 品名;2. 用途;3. 是否录制;4. 品牌;5. 型号;6. 录制内容类型 |
| 8523.291 | ---磁盘: | 1. 品名;2. 用途;3. 是否录制;4. 品牌;5. 型号;6. 录制内容类型 |
| 8523.292 | ---磁带: | 1. 品名;2. 用途;3. 是否录制;4. 磁带宽度;5. 品牌;6. 型号;7. 录制内容类型 |
| 8523.2990 | ---其他 | 1. 品名;2. 用途;3. 是否录制;4. 品牌;5. 型号;6. 录制内容类型 |
| 8523.4 | -光学媒体: | 1. 品名;2. 用途;3. 是否录制;4. 录制内容类型;5. 品牌;6. 型号;7. 存储容量;8. 读取速度 |
| 8523.51 | --固态非易失性存储器件(闪速存储器): | 1. 品名;2. 用途;3. 是否录制;4. 品牌;5. 型号;6. 容量 |
| 8523.52 | --“智能卡”: | 1. 品名;2. 用途;3. 是否录制;4. 品牌;5. 型号;6. 是否加密;7. 存储容量 |
| 8523.59 | --其他: | 1. 品名;2. 用途;3. 是否录制;4. 品牌;5. 型号 |
| 8523.8 | -其他: | 1. 品名;2. 用途;3. 是否录制;4. 品牌;5. 型号 |
| 85.25 | 无线电广播、电视发送设备,不论是否装有接收装置或声音的录制、重放装置;电视摄像机、数字照相机及视频摄录一体机: | |
| 8525.5000 | -发送设备 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8525.6 | -装有接收装置的发送设备: | 1. 品名;2. 用途;3. 结构组成;4. 品牌;5. 型号 |
| 8525.8011 | ----特种用途的 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8525.8012 | ----非特种用途的广播级 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8525.8013 | ----非特种用途的其他类型 | 1. 品名;2. 用途;3. 高清摄像头报玻璃镜头层数;4. 高清摄像头报接口类型(是否 USB;2.0 以上接口);5. 高清摄像头报硬件传感器像素;6. 品牌;7. 型号 |
| 8525.8021 | ----特种用途的 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8525.8022 | ----非特种用途的,单镜头反光型 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8525.8025 | ----非特种用途的,其他可换镜头的 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8525.8029 | ----非特种用途的,其他类型 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 像素 |
| 8525.803 | ---视频摄录一体机: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 85.26 | 雷达设备、无线电导航设备及无线电遥控设备: | |
| 8526.1 | -雷达设备: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8526.91 | --无线电导航设备: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8526.9200 | --无线电遥控设备 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 控制距离 |
| 85.27 | 无线电广播接收设备,不论是否与声音的录制、重放装置或时钟组合在同一机壳内: | |
| 8527.1 | -不需外接电源的无线电收音机: | 1. 品名;2. 使用媒介(是否为盒式磁带);3. 是否需外接电源;4. 品牌;5. 型号;6. 外形尺寸 |
| 8527.2100 | -收录(放)音组合机 | 1. 品名;2. 用途;3. 结构组成;4. 具备接受和转换数字广播数据系统的信号功能的需注明;5. 品牌;6. 型号 |
| 8527.2900 | --其他 | 1. 品名;2. 用途 3 结构组成;4. 品牌;4. 型号 |
| 8527.9 | -其他: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 85.28 | 监视器及投影机,未装电视接收装置;电视接收装置,不论是否装有无线电收音装置或声音、图像的录制或重放装置: | |
| 8528.4200 | --专用于或主要用于品目 84.71 的自动数据处理设备的 | 1. 品名;2. 用途;3. 显示原理;4. 显示屏幕尺寸;5. 接口类型(包括接口电路);6. 品牌;7. 型号 |
| 8528.49 | --其他: | 1. 品名;2. 用途;3. 显示原理;4. 显示屏幕尺寸;5. 品牌;6. 型号 |
| 8528.521 | ---液晶的: | 1. 品名;2. 用途;3. 显示原理;4. 显示屏幕尺寸;5. 接口类型(包括接口电路);6. 构成(是否带标记板、解码板或高频头板等信号处理板);7. 品牌;8. 型号 |
| 8528.529 | ---其他: | 1. 品名;2. 用途;3. 显示原理;4. 显示屏幕尺寸;5. 接口类型(包括接口电路);6. 品牌;7. 型号 |
| 8528.5910 | ---彩色的 | 1. 品名;2. 用途;3. 显示原理;4. 显示屏幕尺寸;5. 品牌;6. 型号;7. 最高分辨率 |
| 8528.5990 | ---单色的 | 1. 品名;2. 用途;3. 显示原理;4. 显示屏幕尺寸;5. 品牌;6. 型号 |
| 8528.6 | --投影机: | 1. 品名;2. 用途;3. 显示原理;4. 接口类型(包括接口电路);5. 品牌;6. 型号;7. 亮度 |
| 8528.71 | --在设计上不带有视频显示器或屏幕的: | 1. 品名;2. 用途;3. 是否带显示屏;4. 品牌;5. 型号 |
| 8528.72 | --其他,彩色的: | 1. 品名;2. 用途;3. 显示原理;4. 显示屏幕尺寸;5. 品牌;6. 型号 |
| 8528.7300 | --其他,单色的 | 1. 品名;2. 用途;3. 显示原理;4. 显示屏幕尺寸;5. 品牌;6. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 85.29 | 专用于或主要用于品目 85.25 至 85.28 所列装置或设备的零件： | |
| 8529.1 | -各种天线或天线反射器及其零件： | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 8529.9010 | ---电视发送、差转设备及卫星电视地面接收转播设备用 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 8529.9041 | ----特种用途的 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 8529.9042 | ----非特种用途的取像模块 | 1. 品名;2. 用途(适用机型);3. 是否带有数字信号处理电路;4. 品牌;5. 型号 |
| 8529.9049 | ----其他 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 8529.9050 | ---雷达设备及无线电导航设备用 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 8529.9060 | ---无线电收音机及其组合机用 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 8529.908 | ---电视接收机用(高频调谐器除外)： | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 8529.9090 | ---其他 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.30 | 铁道、电车道、道路或内河航道、停车场、港口或机场用的电气信号、安全或交通管理设备(品目 86.08 的货品除外) | |
| 8530.1000 | -铁道或电车道用的设备 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8530.8000 | -其他设备 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8530.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.31 | 电气音响或视觉信号装置(例如,电铃、电笛、显示板、防盗或防火报警器),但品目 85.12 或 85.30 的货品除外： | |
| 8531.1000 | -防盗或防火报警器及类似装置 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 工作原理 |
| 8531.2 | -装有液晶装置(LCD)或发光二极管(LED)的显示板 | 1. 品名;2. 用途;3. 显示原理;4. 品牌;5. 型号;6. 规格尺寸 |
| 8531.8010 | ---蜂鸣器 | 1. 品名;2. 用途;3. 音量;4. 品牌;5. 型号 |
| 8531.8090 | ---其他 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8531.9 | -零件： | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.32 | 固定、可变或可调(微调)电容器： | |
| 8532.1000 | -固定电容器,用于 50/60 赫兹电路,其额定无功功率不低于 0.5 千瓦(电力电容器) | 1. 品名;2. 用途;3. 额定无功功率;4. 适用频率;5. 品牌;6. 型号 |
| 8532.2 | -其他固定电容器： | 1. 品名;2. 结构类型(单层、多层等和片式、非片式);3. 介质类型;4. 品牌;5. 型号 |
| 8532.3000 | -可变或可调(微调)电容器 | 1. 品名;2. 是否可变、可调;3. 品牌;4. 型号 |
| 8532.9 | -零件： | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.33 | 电阻器(包括变阻器及电位器),但加热电阻器除外： | |
| 8533.1000 | -固定碳质电阻器,合成或薄膜式 | 1. 品名;2. 结构类型;3. 介质;4. 品牌;5. 型号 |
| 8533.2 | -其他固定电阻器： | 1. 品名;2. 额定功率;3. 结构类型(片式、线绕式等);4. 品牌;5. 型号 |
| 8533.3 | -线绕可变电阻器,B2984 包括电阻器及电位器： | 1. 品名;2. 额定功率;3. 结构类型(片式、线绕式等);4. 品牌;5. 型号 |
| 8533.4000 | -其他可变电阻器,包括变阻器及电位器 | 1. 品名;2. 品牌;3. 型号 |
| 8533.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.34 | 印刷电路： | 1. 品名;2. 电路层数;3. 品牌;4. 型号 |
| 85.35 | 电路的开关、保护或连接用的电气装置(例如,开关、熔断器、避雷器、电压限幅器、电涌抑制器、插头及其他连接器、接线盒),用于电压超过 1000 伏的线路： | 1. 品名;2. 用途;3. 电压;4. 品牌;5. 型号 |
| 85.36 | 电路的开关、保护或连接用的电器装置(例如,开关、继电器、熔断器、电涌抑制器、插头、插座、灯座及其他连接器接线盒),用于电压不超过 1000 伏的线路;光导纤维、光导纤维束或光缆用连接器： | |
| 8536.1000 | -熔断器 | 1. 品名;2. 用途;3. 电压;4. 品牌;5. 型号 |
| 8536.2000 | -自动断路器 | 1. 品名;2. 用途;3. 电压;4. 品牌;5. 型号 |
| 8536.3000 | -其他电路保护装置 | 1. 品名;2. 用途;3. 电压;4. 品牌;5. 型号 |
| 8536.4 | -继电器： | 1. 品名;2. 用途;3. 电压;4. 品牌;5. 型号 |
| 8536.5000 | -其他开关 | 1. 品名;2. 用途;3. 电压;4. 品牌;5. 型号 |
| 8536.6 | -灯座、插头及插座： | 1. 品名;2. 用途;3. 电压;4. 品牌;5. 型号 |
| 8536.7000 | -光导纤维、光导纤维束或光缆用连接器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8536.9 | -其他装置： | 1. 品名;2. 用途;3. 电压;4. 品牌;5. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 85.37 | 用于电气控制或电力分配的盘、板、台、柜及其他基座,装有两个或多个品目 85.35 或 85.36 所列的装置,包括装有第九十章所列的仪器或装置,以及数控装置,但品目 85.17 的交换机除外: | 1. 品名;2. 用途;3. 原理;4. 电压;5. 品牌;6. 型号 |
| 85.38 | "专用于或主要用于品目 85.35、85.36 或 85.37 所列装置的零件:" | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.39 | 白炽灯泡、放电灯管,包括封闭式聚光灯及紫外线灯管或红外线灯泡;弧光灯: | |
| 8539.1000 | -封闭式聚光灯 | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 8539.21 | --卤钨灯: | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 8539.22 | --其他灯,功率不超过 200 瓦但额定电压超过 100 伏: | 1. 品名;2. 用途;3. 类型;4. 功率;5. 额定电压;6. 品牌;7. 型号 |
| 8539.29 | --其他: | 1. 品名;2. 用途;3. 类型;4. 功率;5. 额定电压;6. 品牌;7. 型号 |
| 8539.31 | -热阴极荧光灯: | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 8539.32 | 汞或钠蒸气灯;金属卤化物灯: | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 8539.3910 | ---科研、医疗专用 | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 8539.3920 | ---火车、航空器及船舶用 | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 8539.3990 | ---其他 | 1. 品名;2. 用途(如平板显示器背光源用等);3. 类型;4. 品牌;5. 型号 |
| 8539.4 | -紫外线灯管或红外线灯泡;弧光灯: | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 8539.5000 | -发光二极管(LED)灯泡(管) | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 8539.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.40 | 热电子管、冷阴极管或光阴极管(例如,真空管或充气管、汞弧整流管、阴极射线管、电视摄像管): | |
| 8540.1 | -阴极射线电视显像管,包括视频监视器用阴极射线管: | 1. 品名;2. 原理;3. 品牌;4. 型号 |
| 8540.2 | -电视摄像管;变像管及图像增强管;其他光阴极管: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8540.401 | ---彩色的数据/图形显示管,屏幕荧光点间距小于 0.4 毫米 | 1. 品名;2. 是否彩色;3. 荧光点距;4. 品牌;5. 型号 |
| 8540.4020 | ---单色的数据/图形显示管 | 1. 品名;2. 是否单色;3. 荧光点距;4. 品牌;5. 型号 |
| 8540.6 | -其他阴极射线管: | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 8540.7 | -微波管(例如,磁控管、速调管、行波管、返波管),但不包括栅控管: | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 8540.8 | -其他管: | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 8540.9 | -零件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.41 | 二极管、晶体管及类似的半导体器件;光敏半导体器件,包括不论是否装在组件内或组装成块的光电池;发光二极管;已装配的压晶体: | |
| 8541.1000 | -二极管,但光敏二极管或发光二极管除外 | 1. 品名;2. 品牌;3. 型号 |
| 8541.2 | -晶体管,但光敏晶体管除外: | 1. 品名;2. 耗散功率;3. 品牌;4. 型号 |
| 8541.3000 | -半导体开关元件、两端交流开关元件及三端双向可控硅开关元件,但光敏器件除外 | 1. 品名;2. 类型;3. 是否由多个半导体元件构成;4. 品牌;5. 型号 |
| 8541.4010 | ---发光二极管 | 1. 品名;2. 品牌;3. 型号 |
| 8541.4020 | ---太阳能电池 | 1. 品名;2. 额定功率;3. 品牌;4. 型号;5. 转换效率 |
| 8541.4090 | ---其他 | 1. 品名;2. 品牌;3. 型号 |
| 8541.5000 | -其他半导体器件 | 1. 品名;2. 类型;3. 是否由多个半导体元件构成;4. 品牌;5. 型号 |
| 8541.6000 | -已装配的压电晶体 | 1. 品名;2. 是否已装配;3. 品牌;4. 型号 |
| 8541.9000 | -零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.42 | 集成电路: | |
| 8542.31 | --处理器及控制器,不论是否带有存储器、转换器、逻辑电路、放大器、时钟及时序电路或其他电路: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号;6. 批号(量产或非量产) |
| 8542.32 | --存储器 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号;6. 批号(量产或非量产);7. 容量 |
| 8542.3300 | --放大器 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号;6. 批号(量产或非量产) |
| 8542.39 | --其他: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号;6. 批号(量产或非量产) |
| 8542.9000 | -集成电路的零件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 85.43 | 本章其他品目未列名的具有独立功能的电气设备及装置： | |
| 8543.1000 | -粒子加速器： | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8543.2 | -信号发生器:: | 1. 品名;2. 用途;3. 功能;4. 输出信号频率范围;5. 品牌;6. 型号 |
| 8543.3000 | -电镀、电解或电泳设备及装置 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8543.7 | -其他设备及装置： | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 8543.9 | -零件： | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 85.44 | 绝缘(包括漆包或阳极化处理)电线、电缆(包括同轴电缆)及其他绝缘电导体,不论是否有接头;由每根被覆光纤组成的光缆,不论是否与电导体装配或装有接头： | |
| 8544.1 | -绕组电线： | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |
| 8544.2000 | -同轴电缆及其他同轴电导体 | 1. 品名;2. 用途;3. 结构类型(同轴、有接头等);4. 品牌;5. 型号 |
| 8544.3 | -车辆、航空器、船舶用点火布线组及其他布线组： | 1. 品名;2. 用途;3. 结构类型(有接头等);4. 品牌;5. 型号;6. 额定电压 |
| 8544.4 | -其他电导体,额定电压不超过1000伏： | 1. 品名;2. 用途;3. 结构类型(有接头等);4. 品牌;5. 型号;6. 额定电压 |
| 8544.6 | -其他电导体,额定电压超过1000伏： | 1. 品名;2. 用途;3. 结构类型(有接头等);4. 品牌;5. 型号;6. 额定电压 |
| 8544.7000 | -光缆 | 1. 品名;2. 是否每根光纤被覆;3. 品牌;4. 型号 |
| 85.45 | 碳电极、碳刷、灯碳棒、电池碳棒及电气设备用的其他石墨或碳精制品,不论是否带金属： | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |
| 85.46 | 各种材料制的绝缘子： | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |
| 85.47 | 电气机器、器具或设备用的绝缘零件,除了为装配需要而在模制时装入的小金属零件(例如螺纹孔)以外,全部用绝缘材料制成,但税目85.46的绝缘子除外;内衬绝缘材料的贱金属制线路导管及其接头： | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |
| 85.48 | 原电池、原电池组及蓄电池的废碎料;废原电池、废原电池组及废蓄电池;机器或设备的本章其他税目未列名的电气零件： | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8548.1000 | -原电池、原电池组及蓄电池的废碎料;废原电池、废原电池组及废蓄电池 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8548.9000 | -其他 | 1. 品名;2. 用途;3. 若为触摸屏需注明结构(是否有显示屏);4. 品牌;5. 型号 |

# 第十七类 车辆、航空器、船舶及有关运输设备

## 第八十六章 铁道及电车道机车、车辆及其零件;铁道及电车道轨道固定装置及其零件、附件各种机械(包括电动机械)交通信号设备

【注解】

1、零部件除申报目录规定的要素外,还应申报具体名称、材质和品牌等要素。

2、未制成品、不完整品申报要注明程度。

3、说明举例栏中未包含品牌、型号等内容。

4、旧的机电设备除申报目录规定的要素外,还应申报生产年代、新旧程度、技术规格、配置等要素。

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 86.01 | 铁道电力机车,由外部电力或蓄电池驱动： | 1. 品名;2. 用途;3. 驱动装置类型;4. 控制装置类型;5. 品牌;6. 型号 |
| 86.02 | 其他铁道机车;机车煤水车： | |
| 8602.1 | -柴油电力机车： | 1. 品名;2. 用途;3. 驱动装置类型;4. 控制装置类型;5. 品牌;6. 型号 |
| 8602.9000 | -其他 | 1. 品名;2. 用途;3. 驱动装置类型;4. 品牌;5. 型号 |
| 86.03 | 铁道及电车道用的机动客车、货车、敞车,但税目86.04的货品除外： | 1. 品名;2. 用途;3. 驱动装置类型;4. 品牌;5. 型号 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 86.04 | 铁道及电车道用的维修或服务车,不论是否机动(例如,工场车、起重机车、道碴捣固车、轨道校正车、检验车及查道车): | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 86.05 | 铁道及电车道用的非机动客车;行李车、邮政车和其他铁道及电车道用的非机动特殊用途车辆(税目86.04的货品除外): | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 86.06 | 铁道及电车道用的非机动有篷及无篷货车: | 1. 品名;2. 用途;3. 类型;4. 结构;5. 品牌;6. 型号 |
| 86.07 | 铁道及电车道机车或其他车辆的零件: | 1. 品名;2. 用途(适用车型);3. 品牌;4. 型号 |
| 86.08 | 铁道及电车道轨道固定装置及附件;供铁道、电车道、道路、内河航道、停车场、港口或机场用的机械(包括电动机械)信号、安全或交通管理设备;上述货品的零件: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 86.09 | 集装箱(包括运输液体的集装箱),经特殊设计、装备适用于各种运输方式: | 1. 品名;2. 类型(公路等);3. 规格尺寸;4. 品牌 |

## 第八十七章　车辆及其零件、附件,但铁道及电车道车辆除外

【注解】

1、零部件陈申报目录规定的要素外,还应申报具体名称、材质和品牌等要素。

2、未制成品、不完整品申报要注明程度。

3、“说明举例”栏中未包含品牌、型号等内容。

4、旧的机电设备除申报目录规定的要素外,还应申报生产年代、新旧程度、技术规格、配置等要素。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 87.01 | 牵引车、拖拉机(税目87.09的牵引车除外): | |
| 8701.1000 | -单轴拖拉机 | 1. 品名;2. 品牌;3. 型号 |
| 8701.2000 | -半挂车用的公路牵引车 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8701.3000 | -履带式牵引车、拖拉机 | 1. 品名;2. 品牌;3. 结构类型;4. 型号 |
| 8701.9 | -其他,其发动机功率: | 1. 品名;2. 结构类型;3. 功率;4. 用途;5. 品牌;6. 型号 |
| 87.02 | 客运机动车辆,10座及以上(包括驾驶座): | |
| 8702.1020 | ---机坪客车 | 1. 品名;2. 发动机类型(柴油、半柴油、汽油等);3. 成套散件请注明;4. 厂牌(如与签注名称相同可省略);5. 签注名称;6. 排气量(毫升);7. 规格型号 |
| 8702.109 | ---其他: | 1. 品名;2. 发动机类型(柴油、半柴油、汽油等);3. 成套散件请注明;4. 座位数;5. 厂牌(如与签注名称相同可省略);6. 签注名称;7. 排气量(毫升);8. 规格型号 |
| 8702.2010 | ---机坪客车: | 1. 品名;2. 发动机类型(柴油及驱动电机等);3. 成套散件请注明;4. 厂牌(如与签注名称相同可省略);5. 签注名称;6. 排气量(毫升);7. 规格型号 |
| 8702.2090 | ---其他: | 1. 品名;2. 发动机类型(柴油及电机驱动等);3. 成套散件请注明;4. 座位数;5. 厂牌(如与签注名称相同可省略);6. 签注名称;7. 排气量(毫升);8. 规格型号 |
| 8702.3 | -同时装有点燃式往复式活塞内燃发动机驱动电动机的车辆: | 1. 品名;2. 发动机类型(柴油及电机驱动等);3. 成套散件请注明;4. 座位数;5. 厂牌(如与签注名称相同可省略);6. 签注名称;7. 排气量(毫升);8. 规格型号 |
| 8702.4 | -仅装有驱动电动机的车辆 | 1. 品名;2. 发动机类型(电动等);3. 成套散件请注明;4. 座位数;5. 厂牌(如与签注名称相同可省略);6. 签注名称;7. 排气量(毫升);8. 规格型号 |
| 8702.9 | -其他: | 1. 品名;2. 发动机类型(柴油、半柴油、汽油等);3. 成套散件请注明;4. 座位数;5. 厂牌(如与签注名称相同可省略);6. 签注名称;7. 排气量(毫升) |
| 87.03 | 主要用于载人的机动车辆(税目87.02的货品除外),包括旅行小客车及赛车: | |
| 8703.1011 | ----全地形车 | 1. 品名;2. 发动机类型(柴油、半柴油、汽油等);3. 成套散件请注明;4. 座位数;5. 厂牌(如与签注名称相同可省略);6. 签注名称;7. 排气量(毫升);8. 型号 |
| 8703.1019 | ----其他 | 1. 品名;2. 发动机类型(柴油、半柴油、汽油等);3. 成套散件请注明;4. 排气量(毫升);5. 厂牌(如与签注名称相同可省略);6. 签注名称;7. 型号 |
| 8703.1090 | ---其他 | 1. 品名;2. 发动机类型(柴油、半柴油、汽油等);3. 成套散件请注明;4. 排气量(毫升);5. 厂牌(如与签注名称相同可省略);6. 签注名称;7. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 8703.2 | -仅装有点燃往复式活塞内燃发动机的其他车辆： | 1. 品名;2. 发动机类型(柴油、半柴油、汽油等);3. 成套散件请注明;4. 座位数;5. 厂牌(如与签注名称相同可省略);6. 签注名称;7. 排气量(毫升);8. 型号;9. 平行进口车请注明原销售目的国(美规、欧规、加版、中东版等) |
| 8703.3 | -仅装有压燃式活塞内燃发动机(柴油或半柴油发动机)的其他车辆： | 1. 品名;2. 发动机类型(柴油、半柴油、汽油等);3. 成套散件请注明;4. 座位数;5. 厂牌(如与签注名称相同可省略);6. 签注名称;7. 排气量(毫升);8. 型号;9. 平行进口车请注明原销售目的国(美规、欧规、加版、中东版等) |
| 8703.4 | -同时装有点燃往复式活塞内燃发动机及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外 | 1. 品名;2. 发动机类型(汽油及驱动电动机等);3. 成套散件请注明;4. 座位数;5. 是否可通过接插外部电源进行充电;6. 厂牌(如与签注名称相同可省略);7. 签注名称;8. 排气量(毫升);9. 型号;10. 平行进口车请注明原销售目的国(美规、欧规、加版、中东版等) |
| 8703.5 | -同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机的其他车辆,可通过接插外部电源进行充电的除外： | 1. 品名;2. 发动机类型(汽油及驱动电动机等);3. 成套散件请注明;4. 座位数;5. 是否可通过接插外部电源进行充电;6. 厂牌(如与签注名称相同可省略);7. 签注名称;8. 排气量(毫升);9. 型号;10. 平行进口车请注明原销售目的国(美规、欧规、加版、中东版等) |
| 8703.6000 | -同时装有点燃往复式活塞内燃发动机及驱动电动机,可通过接插外部电源进行充电的其他车辆： | 1. 品名;2. 发动机类型(汽油及驱动电动机等);3. 成套散件请注明;4. 座位数;5. 是否可通过接插外部电源进行充电;6. 厂牌(如与签注名称相同可省略);7. 签注名称;8. 排气量(毫升);9. 型号;10. 平行进口车请注明原销售目的国(美规、欧规、加版、中东版等) |
| 8703.7000 | -同时装有压燃式活塞内燃发动机(柴油或半柴油发动机)及驱动电动机,可通过接插外部电源进行充电的其他车辆 | 1. 品名;2. 发动机类型(柴油及驱动电动机等);3. 成套散件请注明;4. 座位数;5. 是否可通过接插外部电源进行充电;6. 厂牌(如与签注名称相同可省略);7. 签注名称;8. 排气量(毫升);9. 型号;10. 平行进口车请注明原销售目的国(美规、欧规、加版、中东版等) |
| 8703.8000 | -仅装有驱动电动机的其他车辆 | 1. 品名;2. 发动机类型(电机等);3. 成套散件请注明;4. 座位数;5 厂牌(如与签注名称相同可省略);6. 签注名称;7. 功率(千瓦);8. 型号;9. 平行进口车请注明原销售目的国(美规、欧规、加版、中东版等) |
| 8703.9000 | -其他 | 1. 品名;2. 发动机类型(柴油、半柴油、汽油等);3. 成套散件请注明;4. 座位数;5. 厂牌(如与签注名称相同可省略);6. 签注名称;7. 排气量(毫升);8. 型号 |
| 87.04 | 货运机动车辆： | |
| 8704.1030 | ---电动轮货运自卸车 | 1. 品名;2. 用途;3. 是否为电动轮;4. 品牌(厂牌);5. 型号 |
| 8704.1090 | ---其他 | 1. 品名;2. 用途;3. 是否为电动轮;4. 发动机类型(柴油、半柴油、汽油等);5. 车体长、宽、高(空载状态);6. 汽车总重量;7. 品牌(厂牌);8. 型号 |
| 8704.2 | -装有压燃式活塞内燃发动机(柴油或半柴油发动机)的其他货车： | 1. 品名;2. 发动机类型(柴油、半柴油、汽油等);3. 车辆总重;4. 品牌(厂牌);5. 型号 |
| 8704.3 | -装有点燃式活塞内燃发动机的其他货车： | 1. 品名;2. 发动机类型(柴油、半柴油、汽油等);3. 车辆总重;4. 品牌(厂牌);5. 型号 |
| 8704.9000 | -其他 | 1. 品名;2. 发动机类型(柴油、半柴油、汽油等);3. 车辆总重;4. 品牌(厂牌);5. 型号 |
| 87.05 | 特殊用途的机动车辆(例如,抢修车、起重车、救火车、混凝土搅拌车、道路清洁车、喷洒车、流动工场车及流动放射线检查车),但主要用于载人或运货的车辆除外： | |
| 8705.1 | -起重车： | 1. 品名;2. 作业范围(全路面等);3. 最大起重重量;4. 品牌(厂牌);5. 型号 |
| 8705.2000 | -钻探车 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8705.3 | -救火车： | 1. 品名;2. 固定安装配置;3. 品牌;4. 型号 |
| 8705.4000 | -混凝土搅拌车 | 1. 品名;2. 固定安装配置;3. 品牌;4. 型号 |
| 8705.9 | -其他： | 1. 品名;2. 用途;3. 固定安装配置;4. 品牌(厂牌);5. 型号 |
| 87.06 | 装有发动机的机动车辆底盘,税目 87.01 至 87.05 所列车辆用： | |
| 8706.0010 | ---非公路用自卸车底盘 | 1. 品名;2. 适用车型;3. 品牌;4. 型号 |
| 8706.0020 | ---货车底盘： | 1. 品名;2. 适用车型;3. 车辆总重量;4. 是否带驾驶室;5. 品牌;6. 型号 |
| 8706.0030 | ---大型客车底盘 | 1. 品名;2. 适用车型;3. 是否带驾驶室;4. 品牌;5. 型号 |
| 8706.0040 | ---汽车起重机底盘 | 1. 品名;2. 适用车型;3. 是否带驾驶室;4. 品牌;5. 型号 |
| 8706.0090 | ---其他 | 1. 品名;2. 适用车型;3. 品牌;4. 型号 |
| 87.07 | 机动车辆的车身(包括驾驶室),税目 87.01 至 87.05 所列车辆用： | 1. 品名;2. 适用车型;3. 品牌;4. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 87.08 | 机动车辆的零件、附件,税目 87.01 至 87.05 所列车辆用: | |
| 8708.1000 | -缓冲器(保险杠)及其零件 | 1. 品名;2. 成套散件或毛坯请注明;3. 生产件的通用零件编号后加注“/TY”;4. 成套散件装配后完整品的零部件的编号;5. 品牌;6. 适用车型;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.21 | --座椅安全带 | 1. 品名;2. 成套散件或毛坯请注明;3. 生产件的通用零件编号后加注“/TY”;4. 成套散件装配后完整品的零部件的编号;5. 品牌;6. 适用车型;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.2930 | ---车窗玻璃升降器 | 1. 品名;2. 成套散件或毛坯请注明;3. 生产件的通用零件编号后加注“/TY”;4. 成套散件装配后完整品的零部件的编号;5. 品牌;6. 适用车型;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.2941 | ----电动的 | 1. 品名;2. 成套散件或毛坯请注明;3. 生产件的通用零件编号后加注“/TY”;4. 成套散件装配后完整品的零部件的编号;5. 品牌;6. 适用车型;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.2942 | ----手动的 | 1. 品名;2. 品牌;3. 适用车型;4. 型号 |
| 8708.295 | ---其他车身覆盖件: | 1. 品名;2. 品牌;3. 适用车型;4. 型号 |
| 8708.2990 | ---其他 | 1. 品名;2. 品牌;3. 适用车型;4. 型号 |
| 8708.3 | -制动器、助力制动器及其零件: | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.401 | ---税目 87.01 所列车辆用 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.4020 | ---税号 8702.1091 及 8702.9010 所列车辆用 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”);9. 座位数 |
| 8708.4030 | ---税号 8704.1030 及 8704.1090 所列车辆用 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 扭矩;8. 型号;9. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.4040 | ---税号 8704.2100、8704.2230、8704.3100 及 8704.3230 所列车辆用 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 扭矩;8. 型号;9. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 8708.4050 | ---税号 8704.2240、8704.2300 及 8704.3240 所列车辆用 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 扭矩;8. 型号;9. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.4060 | ---税目 87.05 所列车辆用 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 扭矩;8. 型号;9. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.409 | ---其他: | 1. 品名;2. 适用车型;3. 原理(是否为 6 档及 6 档以下);4. 成套散件或毛坯请注明;5. 生产件的通用零件编号后加注“/TY”;6. 成套散件装配后完整品的零部件的编号;7. 品牌;8. 扭矩;9. 型号;10. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.5071 | ----税目 87.01 所列车辆用 | 1. 品名;2. 适用车型;3. 传动部件;4. 驱动位置;5. 轴荷;6. 成套散件或毛坯请注明;7. 生产件的通用零件编号后加注“/TY”;8. 成套散件装配后完整品的零部件的编号;9. 品牌;10. 型号;11. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.5072 | ----税号 8702.1091 及 8702.9010 所列车辆用 | 1. 品名;2. 适用车型;3. 传动部件;4. 驱动位置;5. 轴荷;6. 成套散件或毛坯请注明;7. 生产件的通用零件编号后加注“/TY”;8. 成套散件装配后完整品的零部件的编号;9. 品牌;10. 型号;11. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.5073 | ----税号 8704.1030 及 8704.1090 所列车辆用 | 1. 品名;2. 适用车型;3. 传动部件;4. 驱动位置;5. 轴荷;6. 成套散件或毛坯请注明;7. 生产件的通用零件编号后加注“/TY”;8. 成套散件装配后完整品的零部件的编号;9. 品牌;10. 型号;11. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.5074 | ----税号 8704.2100、8704.2230、8704.3100 及 8704.3230 所列车辆用 | 1. 品名;2. 适用车型;3. 传动部件;4. 驱动位置;5. 成套散件或毛坯请注明;6. 生产件的通用零件编号后加注“/TY”;7. 成套散件装配后完整品的零部件的编号;8. 品牌;9. 型号;10. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.5075 | ----税 号 8704.2240、8704.25300 及 8704.3240 所列车辆用 | 1. 品名;2. 适用车型;3. 传动部件;4. 驱动位置;5. 成套散件或毛坯请注明;6. 生产件的通用零件编号后加注“/TY”;7. 成套散件装配后完整品的零部件的编号;8. 品牌;9. 型号;10. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.5076 | ----税目 87.05 所列车辆用 | 1. 品名;2. 适用车型;3. 传动部件;4. 驱动位置;5. 成套散件或毛坯请注明;6. 生产件的通用零件编号后加注“/TY”;7. 成套散件装配后完整品的零部件的编号;8. 品牌;9. 型号;10. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 8708.5079 | ----其他 | 1. 品名;2. 适用车型;3. 传动部件;4. 成套散件或毛坯请注明;5. 生产件的通用零件编号后加注“/TY”;6. 成套散件装配后完整品的零部件的编号;7. 品牌;8. 型号;9. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.508 | ---非驱动桥及其零件: | 1. 品名;2. 适用车型;3. 传动部件;4. 成套散件或毛坯请注明;5. 生产件的通用零件编号后加注“/TY”;6. 成套散件装配后完整品的零部件的编号;7. 品牌;8. 型号;9. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.7 | -车轮及其零件、附件: | 1. 品名;2. 材质;3. 适用车型;4. 成套散件或毛坯请注明;5. 生产件的通用零件编号后加注“/TY”;6. 成套散件装配后完整品的零部件的编号;7. 车轮尺寸;8. 品牌;9. 型号;10. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.8 | -悬挂系统及其零件(包括减震器): | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.91 | --散热器及其零件: | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.9200 | --消声器(消音器)、排气管及其零件 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.93 | --离合器及其零件: | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.9410 | ---税目87.01所列车辆用 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.9420 | ---税号8702.1091及8702.9010所列车辆用 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 座位数;7. 品牌;8. 型号;9. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 8708.9430 | ---税号 8704.1030 及 8704.1090 所列车辆用 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.9440 | ---税号 8704.2100、8704.2230、8704.3100 及 8704.3230 所列车辆用 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.9450 | ---税号 8704.2240、8704.2300 及 8704.3240 所列车辆用 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.9460 | ---税目 87.05 所列车辆用转向器 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.9490 | ---其他 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.9500 | --带充气系统的安全气囊及其零件 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.9910 | ---税目 87.01 所列车辆用 | 1. 品名;2. 适用车型;3. 品牌;4. 型号 |
| 8708.9921 | ----车架 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.9929 | ----其他 | 1. 品名;2. 适用车型;3. 座位数;4. 品牌;5. 型号 |
| 8708.9931 | ----车架 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.9939 | ----其他 | 1. 品名;2. 适用车型;3. 品牌;4. 型号 |
| 8708.9941 | ----车架 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.9949 | ----其他 | 1. 品名;2. 适用车型;3. 品牌;4. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 8708.9951 | ----车架 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.9959 | ----其他 | 1. 品名;2. 适用车型;3. 品牌;4. 型号 |
| 8708.9960 | ---税目87.05所列车辆用 | 1. 品名;2. 适用车型;3. 品牌;4. 型号 |
| 8708.9991 | ----车架 | 1. 品名;2. 适用车型;3. 成套散件或毛坯请注明;4. 生产件的通用零件编号后加注“/TY”;5. 成套散件装配后完整品的零部件的编号;6. 品牌;7. 型号;8. 零部件完整编号并在前加注“S/”、“W/”或“WF/”之一(生产件填报“S/”,品牌和适用的整车厂牌一致的维修件填报“W/”,品牌和适用的整车厂牌不一致的维修件的填报“WF/”) |
| 8708.9992 | ----传动轴 | 1. 品名;2. 适用车型;3. 品牌;4. 型号 |
| 8708.9999 | ----其他 | 1. 品名;2. 适用车型;3. 品牌;4. 型号 |
| 87.09 | 短距离运输货物的机动车辆,未装有提升或搬运设备,用于工厂、仓库、码头或机场;火车站台上用的牵引车;上述车辆的零件: | |
| 8709.1 | -车辆: | 1. 品名;2. 发动机类型;3. 适用场所;4. 品牌;5. 型号;6. 技术参数(最高时速、转弯半径等) |
| 8709.9000 | -零件 | 1. 品名;2. 用途(适用车型);3. 品牌;4. 型号 |
| 87.10 | 坦克及其他机动装甲战斗车辆,不论是否装有武器;上述车辆的零件: | 1. 品名;2. 品牌;3. 型号 |
| 87.11 | 摩托车(包括机器脚踏两用车)及装有辅助发动机的脚踏车,不论有无边车;边车: | |
| 8711.1000 | -装有往复式活塞内燃发动机,气缸容量(排气量)不超过50毫升 | 1. 品名;2. 发动机类型;3. 排气量;4. 品牌;5. 型号 |
| 8711.2 | -装有往复式活塞内燃发动机,气缸容量(排气量)超过50毫升,但不超过250毫升: | 1. 品名;2. 发动机类型;3. 排气量;4. 品牌;5. 型号 |
| 8711.3 | -装有往复式活塞内燃发动机,气缸容量(排气量)超过250毫升,但不超过500毫升: | 1. 品名;2. 发动机类型;3. 排气量;4. 品牌;5. 型号 |
| 8711.4000 | -装有往复式活塞内燃发动机,气缸容量(排气量)超过500毫升,但不超过800毫升 | 1. 品名;2. 发动机类型;3. 排气量;4. 品牌;5. 型号 |
| 8711.5000 | -装有往复式活塞内燃发动机气缸容量(排气量)超过800毫升 | 1. 品名;2. 发动机类型;3. 排气量;4. 品牌;5. 型号 |
| 8711.6000 | -装有驱动发动机的 | 1. 品名;2. 发动机类型;3. 品牌;4. 型号 |
| 8711.9000 | -其他 | 1. 品名;2. 发动机类型;3. 排气量;4. 品牌;5. 型号 |
| 87.12 | 自行车及其他非机动脚踏车(包括运货三轮脚踏车): | 1. 品名;2. 用途;3. 轮径;4. 品牌;5. 型号 |
| 87.13 | 残疾人用车,不论是否机动或其他机械驱动: | 1. 品名;2. 用途;3. 驱动方式;4. 品牌;5. 型号 |
| 87.14 | 零件、附件,税目87.11至87.13所列车辆用: | 1. 品名;2. 用途(适用车型);3. 品牌;4. 型号 |
| 87.15 | 婴孩车及其零件: | 1. 品名;2. 若为零件请注明适用车型;3. 品牌 |
| 87.16 | 挂车及半挂车或其他非机械驱动车辆及其零件: | |
| 8716.1000 | -供居住或野营用厢式挂车及半挂车 | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 8716.2000 | -农用自装或自卸式挂车及半挂车 | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 8716.3 | -其他货运挂车及半挂车: | 1. 品名;2. 用途;3. 类型;4. 品牌;5. 型号 |
| 8716.4000 | -其他挂车及半挂车 | 1. 品名;2. 品牌;3. 型号 |
| 8716.8000 | -其他车辆 | 1. 品名;2. 品牌;3. 型号 |
| 8716.9000 | -零件 | 1. 品名;2. 用途(适用车型);3. 品牌;4. 型号 |

## 第八十八章 航空器、航天器及其零件

【注解】

1、零部件除申报目录规定的要素外,还应申报具体名称、材质和品牌等要素。

2、未制成品、不完整品申报要注明程度。

3、说明举例栏中未包含品牌、型号等内容。

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4、旧的机电设备除申报目录规定的要素外，还应申报生产年代、新旧程度、技术规格、配置等要素。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 88.01 | 气球及飞艇；滑翔机、悬挂滑翔机及其他无动力航空器： | 1. 品名；2. 用途；3. 品牌；4. 型号 |
| 88.02 | 其他航空器（例如，直升机、飞机）；航天器（包括卫星）及其运载工具、亚轨道运载工具 | |
| 8802.1 | -直升机： | 1. 品名；2. 用途；3. 类型；4. 空载重量；5. 品牌；6. 型号 |
| 8802.2000 | -飞机及其他航空器，空载重量不超过 2000 千克 | 1. 品名；2. 用途；3. 类型；4. 空载重量；5. 品牌；6. 型号；7. 公务机请注明；8. 民航局注册号、飞机出厂序列号（S/N，即 SERIALNUMBER）；9. 旧飞机请注明并申报飞机原生产日期 |
| 8802.3000 | -飞机及其他航空器，空载重量超过 2000 千克，但不超过 15000 千克 | 1. 品名；2. 用途；3. 类型；4. 空载重量；5. 品牌；6. 型号；7. 公务机请注明；8. 民航局注册号、飞机出厂序列号（S/N，即 SERIALNUMBER）；9. 旧飞机请注明并申报飞机原生产日期 |
| 8802.4 | -飞机及其他航空器，空载重量超过 15000 千克： | 1. 品名；2. 用途；3. 类型；4. 空载重量；5. 品牌；6. 型号；7. 公务机请注明；8. 民航局注册号、飞机出厂序列号（S/N，即 SERIALNUMBER）；9. 旧飞机请注明并申报飞机原生产日期 |
| 8802.6000 | -航天器（包括卫星）及其运载工具、亚轨道运载工具 | 1. 品名；2. 品牌；3. 型号 |
| 88.03 | 税目 88.01 或 88.02 所列货品的零件： | 1. 品名；2. 用途（适用机型）；3. 品牌；4. 型号 |
| 88.04 | 降落伞（包括可操纵降落伞及滑翔伞）、旋翼降落伞及其零件、附件： | 1. 品名；2. 用途（适用机型）；3. 品牌；4. 型号 |
| 88.05 | 航空器的发射装置、甲板停机装置或类似装置和地面飞行训练器及其零件： | 1. 品名；2. 用途（适用机型）；3. 品牌；4. 型号 |

## 第八十九章　船舶及浮动结构体

【注解】

1、零部件除申报目录规定的要素外，还应申报具体名称、材质和品牌等要素。

2、未制成品、不完整品申报要注明程度。

3、“说明举例”栏中未包含品牌、型号等内容。

4、旧的机电设备除申报目录规定的要素外，还应申报生产年代、新旧程度、技术规格、配置等要素。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 89.01 | 巡航船、游览船、渡船、货船、驳船及其类似的客运或货运船舶： | |
| 8901.1 | -巡航船、游览船及主要用于客运的类似船舶；各式渡船： | 1. 品名；2. 驱动方式；3. 品牌；4. 型号；5. 最高时速 |
| 8901.201 | ---成品油船： | 1. 品名；2. 用途；3. 载重量；4. 品牌；5. 型号 |
| 8901.202 | ---原油船： | 1. 品名；2. 用途；3. 载重量；4. 品牌；5. 型号 |
| 8901.203 | ---液化石油气船： | 1. 品名；2. 用途；3. 容积；4. 品牌；5. 型号 |
| 8901.204 | ---液化天然气船： | 1. 品名；2. 用途；3. 容积；4. 品牌；5. 型号 |
| 8901.2090 | ---其他 | 1. 品名；2. 用途；3. 载重量；4. 品牌；5. 型号 |
| 8901.3000 | -冷藏船，但税号 8901.20 的船舶除外 | 1. 品名；2. 品牌；3. 型号 |
| 8901.902 | ---机动集装箱船： | 1. 品名；2. 用途；3. 可载标准集装箱数；4. 品牌；5. 型号 |
| 8901.903 | ---机动滚装船： | 1. 品名；2. 用途；3. 载重量；4. 品牌；5. 型号 |
| 8901.904 | ---机动散货船： | 1. 品名；2. 用途；3. 载重量；4. 品牌；5. 型号 |
| 8901.9050 | ---机动多用途船 | 1. 品名；2. 用途；3. 品牌；4. 型号 |
| 8901.9080 | ---其他，机动的 | 1. 品名；2. 用途；3. 品牌；4. 型号 |
| 8901.9090 | ---非机动的 | 1. 品名；2. 用途；3. 品牌；4. 型号 |
| 89.02 | 捕鱼船；加工船及其他加工保藏鱼类产品的船舶： | 1. 品名；2. 用途；3. 驱动方式；4. 品牌；5. 型号 |
| 89.03 | 娱乐或运动用快艇及其他船舶；划艇及轻舟： | |
| 8903.1 | -充气的 | 1. 品名；2. 用途；3. 类型；4. 发动机安装方式；5. 船体长度；6. 固定安装配置；7. 品牌；8. 型号 |
| 8903.9100 | --帆船，不论是否装有辅助发动机 | 1. 品名；2. 用途；3. 类型；4. 发动机安装方式；5. 船体长度；6. 品牌；7. 型号 |
| 8903.9200 | --汽艇，但装有舷外发动机的除外 | 1. 品名；2. 用途；3. 类型；4. 发动机安装方式；5. 船体长度；6. 品牌；7. 型号 |
| 8903.9900 | --其他 | 1. 品名；2. 用途；3. 类型；4. 船体长度；5. 固定安装配置；6. 品牌；7. 型号 |
| 89.04 | 拖轮及顶推船： | 1. 品名；2. 功能；3. 品牌；4. 型号 |

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| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 89.05 | 灯船、消防船、挖泥船、起重船及其他不以航行为主要功能的船舶;浮船坞;浮动或潜水式钻探或生产平台: | |
| 8905.1000 | -挖泥船 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 8905.2000 | -浮动或潜水式钻探或生产平台 | 1. 品名;2. 用途;4. 品牌;5. 型号 |
| 8905.9 | -其他: | 1. 品名;2. 用途;3. 结构;4. 品牌;5. 型号 |
| 89.06 | 其他船舶,包括军舰及救生船,但划艇除外: | 1. 品名;2. 用途;3. 驱动方式;4. 品牌;5. 型号 |
| 89.07 | 其他浮动结构体(例如,筏、柜、潜水箱、浮码头、浮筒及航标): | 1. 品名;2. 材质;3. 品牌;4. 型号 |
| 89.08 | 供拆卸的船舶及其他浮动结构体: | 1. 品名;2. 轻吨数(不包括非金属固定压载在内的空船重量);3. 船型(如油轮、客船、驳船、集装箱船等) |

# 第十八类　光学、照相、电影、计量、检验、医疗或外科用仪器及设备、精密仪器及设备;钟表;乐器;上述物品的零件、附件

## 第九十章　光学、照相、电影、计量、检验、医疗或外科用仪器及设备、精密仪器及设备;上述物品的零件、附件

【注解】

1、零部件除申报目录规定的要素外,还应申报具体名称,材质和品牌等要素。

2、未制成品、不完整品申报要注明程度。

3、“说明举例”栏中未包含品牌、型号等内容。

4、旧的机电设备除申报目录规定的要素外,还应申报生产年代、新旧程度、技术规格、配置等要素。

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 90.01 | 光导纤维及光导纤维束;光缆,但税目85.44的货品除外偏振材料制的片及板;未装配的各种材料制透镜(包括隐形眼镜片)、棱镜、反射镜及其他光学元件,但未经光学加工的玻璃制上述元件除外: | |
| 9001.1 | -光导纤维、光导纤维束及光缆 | 1. 品名;2. 结构;3. 用途;4. 品牌;5. 型号 |
| 9001.2 | -偏振材料制的片及板 | 1. 品名;2. 用途;3. 材质;4. 形状(片、板等);5. 规格尺寸;6. 品牌;7. 型号 |
| 9001.3 | -隐形眼镜片 | 1. 品名;2. 品牌;3. 型号;4. 材质;5. 种类(软片或硬片);6. 颜色;7. 直径;8. 使用周期(日抛、月抛等);9. 度数(近视或远视度数,是否带散光度数) |
| 9001.4 | -玻璃制眼镜片: | 1. 品名;2. 材质;3. 类型(变色等);4. 品牌;5. 型号 |
| 9001.5 | -其他材料制眼镜片: | 1. 品名;2. 材质;3. 类型(变色等);4. 品牌;5. 型号 |
| 9001.9010 | ---彩色滤光片 | 1. 品名;2. 用途(适用机型);3. 材质;4. 品牌;5. 型号 |
| 9001.9090 | ---其他: | 1. 品名;2. 用途(适用机型);3. 材质;4. 如为薄膜滤光片请申报波长;5. 品牌;6. 型号 |
| 90.02 | 已装配的各种材料制透镜、棱镜、反射镜及其他光学元件,作为仪器或装置的零件、配件,但未经光学加工的玻璃制上述元件除外: | 1. 品名;2. 用途(适用机型);3. 是否已装配;4. 品牌;5. 型号 |
| 90.03 | 眼镜架及其零件: | 1. 品名;2. 材质;3. 品牌;4. 型号 |
| 90.04 | 矫正视力、保护眼睛或其他用途的眼镜、挡风镜及类似品: | 1. 品名;2. 用途;3. 类型(变色等);4. 品牌;5. 型号 |
| 90.05 | 双筒望远镜、单筒望远镜、其他光学望远镜及其座架;其他天文仪器及其座架,但不包括射电天文仪器: | |
| 9005.1 | -双筒望远镜 | 1. 品名;2. 用途;3. 是否双筒;4. 品牌;5. 型号 |
| 9005.8 | -其他仪器: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9005.9 | -零件、附件(包括座架): | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 90.06 | 照相机(电影摄影机除外);照相闪光灯装置及闪光灯泡,但税目 85.39 的放电灯泡除外: | |
| 9006.3000 | -水下、航空测量或体内器官检查用的特种照相机;法庭或犯罪学用的比较照相机 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9006.4000 | -一次成像照相机 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9006.51 | --通过镜头取景[单镜头反光式(SLR)],使用胶片宽度不超过 35 毫米 | 1. 品名;2. 用途;3. 原理;4. 胶片宽度;5. 品牌;6. 型号 |
| 9006.52 | --其他,使用胶片宽度小于 35 毫米: | 1. 品名;2. 用途;3. 原理;4. 胶片宽度;5. 品牌;6. 型号 |
| 9006.5300 | --其他,使用胶片宽度为 35 毫米: | 1. 品名;2. 用途;3. 原理;4. 胶片宽度;5. 品牌;6. 型号 |
| 9006.59 | --其他: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9006.6 | -照相闪光灯装置及闪光灯泡: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9006.9 | -零件、附件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 9007 | 电影摄影机、放映机,不论是否带有声音的录制或重放装置: | |
| 9007.1 | -摄影机: | 1. 品名;2. 用途;3. 原理;4. 胶片宽度;5. 摄影速度;6. 品牌;7. 型号 |
| 9007.2 | -放映机: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9007.9 | -零件、附件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.08 | 影像投影仪,但电影用除外;照片(电影片除外)放大机及缩片机: | |
| 9008.501 | ---幻灯机 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9008.5020 | ---缩微胶卷、缩微胶片或其他缩微品的阅读机,不论是否可以进行复制 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9008.503 | ---其他影像投影仪: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9008.5040 | ---照片(电影片除外)放大机及缩片机 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9008.9 | -零件、附件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.10 | 本章其他税目未列名的照相(包括电影)洗印用装置及设备;负片显示器;银幕及其他投影屏幕: | |
| 9010.1 | -照相(包括电影)胶卷或成卷感光纸的自动显影装置及设备或将已冲洗胶卷自动曝光到成卷感光纸上的装置及设备: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9010.5 | -照相(包括电影)洗印用其他装置及设备;负片显示器: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9010.6 | -银幕及其他投影屏幕 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9010.9 | -零件、附件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.11 | 复式光学显微镜,包括用于缩微照相、显微电影摄影及显微投影的: | |
| 9011.1 | -立体显微镜 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号;6. 倍数 |
| 9011.2 | -显微照相、显微电影摄影及显微投影用的其他显微镜 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号;6. 倍数 |
| 9011.8 | -其他显微镜 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号;6. 倍数 |
| 9011.9 | -零件、附件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.12 | 显微镜,但光学显微镜除外;衍射设备: | |
| 9012.1 | -显微镜,但光学显微镜除外;衍射设备 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9012.9 | -零件、附件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.13 | 其他税目未列名的液晶装置;激光器,但激光二极管除外;本章其他税目未列名的光学仪器及器具: | |
| 9013.1 | -武器用望远镜瞄准具;潜望镜式望远镜;作为本章或第十六类的机器、设备、仪器或器具部件的望远镜 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9013.2 | -激光器,但激光二极管除外 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9013.8010 | ---放大镜 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9013.8020 | ---光学门眼 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9013.8030 | ---液晶显示板 | 1. 品名;2. 用途;3. 原理(是否为液晶);4. 尺寸;5. 品牌;6. 型号;7. 配置(请注明配置显示驱动板、HD-MI 接口、标记板、解码板、高频头、视频接口、触摸功能等) |
| 9013.8090 | ---其他 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9013.9 | -零件、附件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.14 | 定向罗盘;其他导航仪器及装置: | |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 9014.1 | -定向罗盘 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9014.2 | -航空或航天导航仪器及装置(罗盘除外) | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9014.8 | -其他仪器及装置 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9014.9 | -零件、附件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.15 | 大地测量(包括摄影测量)、水道测量、海洋、水文、气象或地球物理用仪器及装置,不包括罗盘;测距仪: | |
| 9015.1 | -测距仪 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9015.2 | -经纬仪及视距仪 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9015.3 | -水平仪 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9015.4 | -摄影测量用仪器及装置 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9015.8 | -其他仪器及装置 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9015.9 | -零件、附件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.16 | 感量为50毫克或更精密的天平,不论是否带有砝码: | 1. 品名;2. 感量;3. 品牌;4. 型号 |
| 90.17 | 绘图、划线或数学计算仪器及器具(例如,绘图机、比例缩放仪、分度规、绘图工具、计算尺及盘式计算器);本章其他税目未列名的手用测量长度的器具(例如,量尺、量带千分尺及卡尺): | |
| 9017.1 | -绘图台及绘图机,不论是否自动 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 9017.2 | -其他绘图、划线或数学计算器具 | 1. 品名;2. 用途;3. 功能;4. 是否手用;5. 品牌;6. 型号 |
| 9017.3 | -千分尺、卡尺及量规 | 1. 品名;2. 用途;3. 功能;4. 是否手用;5. 品牌;6. 型号 |
| 9017.8 | -其他仪器及器具 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 9017.9 | -零件、附件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.18 | 医疗、外科、牙科或兽医用仪器及器具,包括闪烁扫描装置、其他电气医疗装置及视力检查仪器: | |
| 9018.1 | -电气诊断装置(包括功能检查或生理参数检查用装置): | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号;6. 探头数量 |
| 9018.2 | -紫外线及红外线装置 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9018.31 | --注射器,不论是否装有针头 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9018.32 | --管状金属针头及缝合用针: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9018.39 | --其他 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 型号 |
| 9018.41 | --牙钻机,不论是否与其他牙科设备组装在同一底座上 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9018.491 | ---装有牙科设备的牙科用椅 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9018.499 | ---其他 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9018.5 | -眼科用其他仪器及器具 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9018.901 | ---听诊器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9018.902 | ---血压测量仪器及器具 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9018.903 | ---内窥镜 | 1. 品名;2. 用途;3. 品牌;4. 型号;5. 配置(如含三晶片摄像系统、监视器、冷光源等) |
| 9018.904 | ---肾脏透析设备(人工肾) | 1. 品名;2. 用途;3. 原理;4. 品牌 |
| 9018.905 | ---透热疗法设备 | 1. 品名;2. 用途;3. 原理;4. 品牌 |
| 9018.906 | ---输血设备 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9018.907 | ---麻醉设备 | 1. 品名;2. 用途;3. 原理(如电子式等);4. 品牌;5. 型号 |
| 9018.908 | ---宫内节育器 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9018.909 | ---其他 | 1. 品名;2. 用途;3. 原理(如电子式等);4. 品牌;5. 型号 |
| 90.19 | 机械疗法器具;按摩器具;心理功能测验装置;臭氧治疗器;氧气治疗器、喷雾治疗器人工呼吸器及其他治疗用呼吸器具: | |
| 9019.101 | ---按摩器具 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 9019.109 | ---其他 | 1. 品名;2. 用途;3. 功能;4. 原理;5. 品牌;6. 型号 |
| 9019.2 | -臭氧治疗器、氧气治疗器、喷雾治疗器、人工呼吸器及其他治疗用呼吸器具 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 90.20 | 其他呼吸器具及防毒面具,但不包括既无机械零件又无可互换过滤器的防护面具: | 1. 品名;2. 用途;3. 构成;4. 有无机械零件或可互换过滤装置;5. 品牌;6. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 90.21 | 矫形器具,包括支具、外科手术带、疝气带;夹板及其他骨折用具;人造的人体部分;助听器及为弥补生理缺陷或残疾而穿戴、携带或植入人体内的其他器具: | |
| 9021.1 | -矫形或骨折用器具 | 1. 品名;2. 用途;3. 品牌;4. 材质;5. 型号;6. 技术参数 |
| 9021.2 | -假牙及牙齿固定件: | 1. 品名;2. 品牌;3. 材质;4. 型号 |
| 9021.31 | --人造关节 | 1. 品名;2. 用途;3. 人造关节部位;4. 品牌;5. 材质;6. 型号 |
| 9021.39 | --其他 | 1. 品名;2. 用途;3. 品牌;4. 材质;5. 型号 |
| 9021.4 | -助听器,不包括零件、附件 | 1. 品名 |
| 9021.5 | -心脏起搏器,不包括零件、附件 | 1. 品名;2. 材质 |
| 9021.9 | -其他 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 90.22 | X 射线或 α 射线、β 射线、γ 射线的应用设备,不论是否用于医疗、外科、牙科或兽医,包括射线照相及射线治疗设备,X 射线管及其他 X 射线发生器、高压发生器、控制板及控制台、荧光屏、检查或治疗用的桌、椅及类似品: | |
| 9022.12 | --X 射线断层检查仪 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号;6. 排数 |
| 9022.13 | --其他,牙科用 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9022.14 | --其他,医疗、外科或兽医用 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9022.19 | --其他: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9022.2 | -α 射线、β 射线、γ 射线的应用设备,不论是否用于医疗、外科、牙科或兽医,包括射线照相或射线治疗设备: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9022.3000 | -X 射线管 | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9022.9 | -其他,包括零件、附件: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 90.23 | 专供示范(例如,教学或展览)而无其他用途的仪器、装置及模型: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 90.24 | 各种材料(例如,金属、木材、纺织材料、纸张、塑料)的硬度、强度、压缩性、弹性或其他机械性能的试验机器及器具: | |
| 9024.1 | -金属材料的试验用机器及器具: | 1. 品名;2. 功能;3. 试验材料类型;4. 品牌;5. 型号 |
| 9024.8000 | -其他机器及器具: | 1. 品名;2. 功能;3. 试验材料类型;4. 品牌;5. 型号 |
| 9024.9000 | -零件、附件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.25 | 记录式或非记录式的液体比重计及类似的浮子式仪器、温度计、高温计、气压计、湿度计、干湿球湿度计及其组合装置: | |
| 9025.1 | -温度计及高温计,未与其他仪器组合: | 1. 品名;2. 原理;3. 是否可直接读数;4. 品牌;5. 型号 |
| 9025.8000 | -其他仪器 | 1. 品名;2. 原理;3. 品牌;4. 型号 |
| 9025.9000 | -零件、附件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.26 | 液体或气体的流量、液位、压力或其他变化量的测量或检验仪器及装置(例如,流量计、液位计、压力表、热量计),但不包括税目 90.14、90.15、90.28 或 90.32 的仪器及装置 | |
| 9026.1 | -测量、检验液体流量或液位的仪器及装置 | 1. 品名;2. 功能;3. 检测对象;4. 品牌;5. 型号 |
| 9026.2 | -测量、检验压力的仪器及装置: | 1. 品名;2. 功能;3. 检测对象;4. 品牌;5. 型号 |
| 9026.801 | ---测量气体流量的仪器及装置 | 1. 品名;2. 功能;3. 检测对象;4. 品牌;5. 型号 |
| 9026.8090 | ---其他 | 1. 品名;2. 功能;3. 检测对象;4. 品牌;5. 型号 |
| 9026.9000 | -零件、附件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.27 | 理化分析仪器及装置(例如,偏振仪、折光仪、分光仪、气体或烟雾分析仪);测量或检验粘性、多孔性、膨胀性、表面张力及类似性能的仪器及装置;测量或检验热量、声量或光量的仪器及装置(包括曝光表);检镜切片机: | |
| 9027.1 | -气体或烟雾分析仪 | 1. 品名;2. 原理;3. 功能;4. 检测对象;5. 品牌;6. 型号 |
| 9027.2 | -色谱仪及电泳仪: | 1. 品名;2. 原理;3. 功能;4. 检测对象;5. 品牌;6. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 9027.3000 | -使用光学射线(紫外线、可见光、红外线)的分光仪、分光光度计及摄谱仪 | 1. 品名;2. 原理;3. 功能;4. 检测对象;5. 品牌;6. 型号 |
| 9027.5000 | -使用光学射线(紫外线、可见光、红外线)的其他仪器及装置 | 1. 品名;2. 原理;3. 功能;4. 检测对象;5. 品牌;6. 型号 |
| 9027.8 | -其他仪器及装置: | 1. 品名;2. 原理;3. 功能;4. 检测对象;5. 品牌;6. 型号 |
| 9027.9000 | -检镜切片机;零件、附件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.28 | 生产或供应气体、液体及电力用的计量仪表,包括它们的校准仪表: | |
| 9028.1 | -气量计: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9028.2 | -液量计: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9028.3 | -电量计: | 1. 品名;2. 用途;3. 原理;4. 品牌;5. 型号 |
| 9028.9 | -零件、附件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.29 | 转数计、产量计数器、车费计里程计、步数计及类似仪表;速度计及转速表,税目90.14及90.15的仪表除外;频闪观测仪: | |
| 9029.1 | -转数计、产量计数器、车费计里程计、步数计及类似仪表: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9029.2 | -速度计及转速表,频闪观测仪 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9029.9000 | -零件、附件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.30 | 示波器、频谱分析仪及其他用于电量测量或检验的仪器和装置,但不包括税目90.28的各钟仪表;α射线、β射线、γ射线、X射线、宇宙射线或其他离子射线的测量或检验仪器及装置: | |
| 9030.1 | -离子射线的测量或检验仪器及装置 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 9030.2 | -示波器: | 1. 品名;2. 用途;3. 功能;4. 频率;5. 品牌;6. 型号 |
| 9030.31 | --万用表,不带记录装置: | 1. 品名;2. 用途;3. 功能;4. 量程;5. 是否带记录装置;6. 品牌;7. 型号 |
| 9030.3200 | --万用表,带记录装置 | 1. 品名;2. 用途;3. 功能;4. 量程;5. 是否带记录装置;6. 品牌;7. 型号 |
| 9030.331 | ---量程在五位半及以下的数字电流表、电压表 | 1. 品名;2. 用途;3. 功能;4. 量程;5. 是否带记录装置;6. 品牌;7. 型号 |
| 9030.3320 | ---电阻测试仪 | 1. 品名;2. 用途;3. 功能;4. 是否带记录装置;5. 品牌;6. 型号 |
| 9030.3390 | ---其他 | 1. 品名;2. 用途;3. 功能;4. 是否带记录装置;5. 品牌;6. 型号 |
| 9030.3900 | --其他,带记录装置 | 1. 品名;2. 用途;3. 功能;4. 是否带记录装置;5. 品牌;6. 型号 |
| 9030.4 | -通讯专用的其他仪器及装置(例如,串音测试器、增益测量仪、失真度表、噪声计): | 1. 品名;2. 用途;3. 功能;4. 测试频率;5. 品牌;6. 型号 |
| 9030.8 | -其他仪器及装置: | 1. 品名;2. 用途;3. 功能;4. 是否带记录装置;5. 品牌;6. 型号 |
| 9030.9000 | -零件、附件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.31 | 本章其他税目未列名的测量或检验仪器、器具及机器;轮廓投影仪: | |
| 9031.1 | -机械零件平衡试验机 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 9031.2 | -试验台 | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 9031.4 | -其他光学仪器及器具: | 1. 品名;2. 用途;3. 功能;4. 品牌;5. 型号 |
| 9031.8 | -其他仪器、器具及机器: | 1. 品名;2. 用途;3. 原理;4. 功能;5. 品牌;6. 型号 |
| 9031.9 | -零件、附件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.32 | 自动调节或控制仪器及装置: | |
| 9032.1 | -恒温器 | 1. 品名;2. 用途;3. 原理;4. 功能;5. 品牌;6. 型号 |
| 9032.2000 | -恒压器 | 1. 品名;2. 用途;3. 原理;4. 功能;5. 品牌;6. 型号 |
| 9032.8 | -其他仪器及装置: | 1. 品名;2. 用途;3. 原理;4. 功能;5. 品牌;6. 型号 |
| 9032.9000 | -零件、附件 | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |
| 90.33 | 第九十章所列机器、器具、仪器或装置用的本章其他税目未列名的零件、附件: | 1. 品名;2. 用途(适用机型);3. 品牌;4. 型号 |

## 第九十一章 钟表及其零件

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 91.01 | 手表、怀表及其他表,包括秒表,表壳用贵金属或包贵金属制成的: | 1. 品名;2. 外壳材质(贵金属或包贵金属制);3. 驱动方式(电子、机械、自动、非自动);4. 指示方式(指针、光电);5. 品牌;6. 型号 |
| 91.02 | 手表、怀表及其他表,包括秒表,但税目91.01的货品除外 | 1. 品名;2. 外壳材质(金属制等);3. 驱动方式(电子、机械、自动、非自动);4. 指示方式(指针、光电);5. 品牌;6. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 91.03 | 以表芯装成的钟,但不包括税目91.04的钟 | 1. 品名;2. 驱动方式(电子、机械、自动、非自动);3. 品牌;4. 型号 |
| 91.04 | 仪表板钟及车辆、航空器、航天器或船舶用的类似钟: | 1. 品名;2. 驱动方式(电子、机械、自动、非自动);3. 品牌;4. 型号 |
| 91.05 | 其他钟: | |
| 9105.1 | -闹钟: | 1. 品名;2. 驱动方式(电子、机械、自动、非自动);3. 品牌;4. 型号 |
| 9105.2 | -挂钟: | 1. 品名;2. 驱动方式(电子、机械、自动、非自动);3. 品牌;4. 型号 |
| 9105.9110 | ---天文钟 | 1. 品名;2. 用途(车辆、船舶等用);3. 品牌;4. 型号 |
| 9105.9190 | ---其他 | 1. 品名;2. 用途(闹钟、天文钟等);3. 驱动方式(电子、机械);4. 品牌;5. 型号 |
| 9105.9900 | --其他 | 1. 品名;2. 用途(闹钟、天文钟等);3. 驱动方式(电子、机械);4. 品牌;5. 型号 |
| 91.06 | 时间记录器以及测量、记录或指示时间间隔的装置,装有钟、表机芯或同步电动机的(例如,考勤钟、时刻记录器): | 1. 品名;2. 用途(闹钟、天文钟等);3. 驱动方式(电子、机械);4. 品牌;5. 型号 |
| 91.07 | 装有钟、表机芯或同步电动机的定时开关: | 1. 品名;2. 用途(闹钟、天文钟等);3. 驱动方式(电子、机械);4. 品牌;5. 型号 |
| 91.08 | 已组装的完整表芯: | |
| 9108.1 | -电力驱动的: | 1. 品名;2. 用途(闹钟、天文钟等);3. 驱动方式(电子、机械);4. 表面尺寸;5. 指示方式;6. 品牌 |
| 9108.2 | -自动上弦的 | 1. 品名;2. 用途(闹钟、天文钟等);3. 驱动方式(电子、机械);4. 表面尺寸;5. 指式方式;6. 品牌 |
| 9108.901 | ---表面尺寸在33.8毫米及以下 | 1. 品名;2. 用途(考勤钟、停车记时表等);3. 驱动方式(电子、机械);4. 表面尺寸;5. 品牌 |
| 9108.909 | ---其他 | 1. 品名;2. 表面尺寸 |
| 91.09 | 已组装的完整钟芯: | 1. 品名;2. 驱动方式(电子、机械、自动、非自动) |
| 91.10 | 未组装或部分组装的完整钟、表机芯(机芯套装件);已组装的不完整钟、表机芯;未组装的不完整钟、表机芯: | |
| 9110.1 | -表的: | 1. 品名;2. 驱动方式(电子、机械、自动、非自动) |
| 9110.9 | -其他: | 1. 品名;2. 用途 |
| 91.11 | 表壳及其零件: | |
| 9111.1 | -贵金属表壳或包贵金属表壳 | 1. 品名;2. 材质;3. 贵金属含量 |
| 9111.2 | -贱金属表壳,不论是否镀金或镀银 | 1. 品名;2. 材质 |
| 9111.8 | -其他表壳 | 1. 品名;2. 材质 |
| 9111.9 | -零件 | 1. 品名;2. 材质 |
| 91.12 | 钟壳和本章所列其他货品的类似外壳及其零件: | 1. 品名;2. 用途 |
| 91.13 | 表带及其零件: | |
| 9113.1 | -贵金属或包贵金属制 | 1. 品名;2. 材质(贵金属、贱金属等);3. 贵金属含量 |
| 9113.2 | -贱金属制,不论是否镀金或镀银 | 1. 品名;2. 材质(贵金属、贱金属等) |
| 9113.9 | -其他 | 1. 品名;2. 材质(贵金属、贱金属等);3. 是否野生动物皮制 |
| 91.14 | 钟、表的其他零件: | |
| 9114.1 | -发条,包括游丝 | 1. 品名;2. 用途;3. 材质 |
| 9114.3 | -钟面或表面 | 1. 品名;2. 材质(贵金属、贱金属等) |
| 9114.4 | -夹板及横担(过桥) | 1. 品名;2. 材质(贵金属、贱金属等) |
| 9114.901 | ---宝石轴承 | 1. 品名;2. 用途;3. 材质 |
| 9114.909 | ---其他 | 1. 品名;2. 材质(贵金属、贱金属等) |

## 第九十二章 乐器及其零件、附件

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 92.01 | 钢琴,包括自动钢琴、拨弦古钢琴及其他键盘弦乐器: | 1. 品名;2. 有否琴凳;3. 产品编码;4. 材质(象牙琴键、贵金属、贱金属等);5. 种类(新旧、竖卧式、是否数码);6. 品牌;7. 型号;8. 旧钢琴报清生产年份 |
| 92.02 | 其他弦乐器(例如,吉他、小提琴、竖琴): | 1. 品名;2. 是否为野生动物皮制;3. 用途;4. 型号;5. 品牌 |
| 92.05 | 管乐器(例如,键盘管风琴、手风琴、单簧管、小号、风笛)但游艺场风琴及手摇风琴除外: | 1. 品名;2. 种类;3. 品牌;4. 型号 |
| 92.06 | 打击乐器(例如,鼓、木琴、铙、钹、响板、响葫芦): | 1. 品名;2. 是否为野生动物皮制;3. 用途;4. 品牌;5. 型号 |
| 92.07 | 通过电产生或扩大声音的乐器(例如,电风琴、电吉他、电手风琴): | 1. 品名;2. 种类;3. 品牌;4. 型号 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 92.08 | 百音盒、游艺场风琴、手摇风琴、机械鸣禽、乐锯及本章其他税目未列名的其他乐器；各种媒诱音响器、哨子、号角、口吹音响信号器： | |
| 9208.1 | -百音盒 | 1. 品名;2. 种类;3. 品牌 |
| 9208.9000 | -其他 | 1. 品名;2. 品牌 |
| 92.09 | 乐器的零件(例如百音盒的机械装置)、附件(例如,机械乐器用的卡片、盘及带卷),节拍器、音叉及各种定音管： | |
| 9209.3000 | -乐器用的弦 | 1. 品名;2. 用途(适用乐器类型);3. 品牌;4. 材质;5. 型号 |
| 9209.9 | -其他： | 1. 品名;2. 用途 |

# 第十九类 武器、弹药及其零件、附件

## 第九十三章 武器、弹药及其零件、附件

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 93.01 | 军用武器,但左轮手枪、其他手枪及税目93.07的兵器除外： | 1. 品名;2. 驱动方式;3. 型号 |
| 93.02 | 左轮手枪及其他手枪,但税目93.03或93.04的货品除外： | 1. 品名;2. 型号 |
| 93.03 | 靠爆炸药发射的其他火器及类似装置(例如,运动用猎枪及步枪、前装枪、维利式信号枪及其他专为发射信号弹的装置、发射空包弹的左轮手枪和其他手枪、弩枪式无痛捕杀器、抛缆枪： | 1. 品名;2. 型号 |
| 93.04 | 其他武器(例如,弹簧枪、气枪、气手枪、警棍),但不包括税目93.07的货品： | 1. 品名;2. 型号 |
| 93.05 | 税目93.01至93.04所列物品的零件、附件： | 1. 品名;2. 型号 |
| 93.06 | 炸弹、手榴弹、鱼雷、地雷、水雷、导弹及类似武器及其零件;子弹、其他弹药和射弹及其零件,包括弹丸及弹垫： | 1. 品名;2. 型号 |
| 93.07 | 剑、短弯刀、刺刀、长矛和类似的武器及其零件;刀鞘、剑鞘： | 1. 品名;2. 用途 |

# 第二十类 杂项制品

## 第九十四章 家具;寝具、褥垫、弹簧床垫、软座垫及类似的填充制品;未列名灯具及照明装置;发光标志、发光铭牌及类似品;活动房屋

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 94.01 | 坐具(包括能作床用的两用椅,但税目94.02的货品除外)及其零件： | |
| 9401.1 | -飞机用坐具 | 1. 品名;2. 用途;3. 品牌 |
| 9401.2 | -机动车辆用坐具： | 1. 品名;2. 用途;3. 材质;4. 品牌 |
| 9401.3 | -可调高度的转动坐具 | 1. 品名;2. 用途;3. 材质;4. 是否可调节、可转动;5. 品牌 |
| 9401.4 | -能做床用的两用椅,但庭园坐具或野营设备除外： | 1. 品名;2. 用途;3. 材质;4. 是否可做床用;5. 品牌 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 9401.5 | -藤、柳条、竹及类似材料制的坐具： | 1. 品名;2. 用途;3. 材质;4. 品牌 |
| 9401.6 | -木框架的其他坐具： | 1. 品名;2. 用途;3. 表面材质;4. 框架材质;5. 是否装软垫;6. 品牌 |
| 9401.7 | -金属框架的其他坐具： | 1. 品名;2. 用途;3. 表面材质;4. 框架材质;5. 是否装软垫;6. 品牌 |
| 9401.8 | -其他坐具： | 1. 品名;2. 用途;3. 材质;4. 品牌 |
| 9401.9 | -零件： | 1. 品名;2. 用途(适用机型);3. 材质 |
| 94.02 | 医疗、外科、牙科或兽医用家具(例如,手术台、检查台、带机械装置的病床、牙科用椅);有旋转、倾斜、升降装置的理发用椅及类似椅;上述物品的零件： | |
| 9402.101 | ---理发用椅及其零件 | 1. 品名;2. 用途;3. 材质;4. 品牌 |
| 9402.109 | ---其他 | 1. 品名;2. 用途;3. 配置附属装置;4. 是否带医疗用具;5. 品牌 |
| 9402.9000 | -其他 | 1. 品名;2. 用途;3. 配置附属装置;4. 是否带医疗用具;5. 品牌 |
| 94.03 | 其他家具及零件： | |
| 9403.1 | -办公室用金属家具 | 1. 品名;2. 用途;3. 材质;4. 是否办公室用;5. 品牌;6. 规格 |
| 9403.2000 | -其他金属家具 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 规格 |
| 9403.3000 | -办公室用木家具 | 1. 品名;2. 用途;3. 材质;4. 是否办公室用;5. 品牌;6. 规格 |
| 9403.4000 | -厨房用木家具 | 1. 品名;2. 用途;3. 材质;4. 是否厨房用;5. 品牌;6. 规格 |
| 9403.5 | -卧室用木家具： | 1. 品名;2. 用途;3. 材质;4. 是否卧室用;5. 品牌;6. 规格 |
| 9403.6 | -其他木家具： | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 规格 |
| 9403.7000 | -塑料家具 | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 规格 |
| 9403.8 | -其他材料制的家具,包括藤柳条、竹或类似材料制的： | 1. 品名;2. 用途;3. 材质;4. 品牌;5. 规格 |
| 9403.9000 | -零件 | 1. 品名;2. 用途;3. 材质;4. 规格 |
| 94.04 | 弹簧床垫;寝具及类似用品,装有弹簧、内部用任何材料填充、衬垫或用海绵橡胶、泡沫塑料制成,不论是否包面(例如,褥垫、棉被、羽绒被、靠垫、座垫及枕头)： | |
| 9404.1 | -弹簧床垫 | 1. 品名;2. 材质(包面及填充物);3. 品牌;4. 规格 |
| 9404.2 | -褥垫： | 1. 品名;2. 材质(包面及填充物);3. 品牌;4. 规格 |
| 9404.3 | -睡袋： | 1. 品名;2. 材质(包面及填充物);3. 品牌;4. 规格 |
| 9404.901 | ---羽毛或羽绒填充的 | 1. 品名;2. 材质(包面及填充物);3. 品牌;4. 规格 |
| 9404.9020 | ---兽毛填充的 | 1. 品名;2. 材质(包面及填充物);3. 品牌;4. 规格 |
| 9404.9030 | ---丝棉填充的 | 1. 品名;2. 材质(包面及填充物);3. 品牌;4. 规格 |
| 9404.9040 | ---化纤棉填充的 | 1. 品名;2. 材质;3. 品牌;4. 规格 |
| 9404.9090 | ---其他 | 1. 品名;2. 材质;3. 品牌;4. 规格 |
| 94.05 | -其他税目未列名的灯具及照明装置,包括按照灯、聚光灯及其零件;装有固定光源的发光标志、发光铭牌及类似品,以及其他税目未列名的这些货品的零件： | |
| 9405.1 | -枝形吊灯及天花板或墙壁上的其他电气照明装置,但不包括公共露天场所或街道上的电器照明装置 | 1. 品名;2. 用途;3. 品牌 |
| 9405.2000 | -电气的台灯、床头灯或落地灯 | 1. 品名;2. 材质;3 用途;4. 品牌 |
| 9405.3000 | -圣诞树用的成套灯具 | 1. 品名;2. 材质;3 用途;4. 品牌 |
| 9405.4 | -其他电灯及照明装置： | 1. 品名;2. 用途;3. 品牌 |
| 9405.5000 | -非电气的灯具及照明装置 | 1. 品名;2. 材质;3 用途;4. 品牌 |
| 9405.6000 | -发光标志、发光铭牌及类似品 | 1. 品名;2. 材质;3 用途;4. 品牌 |
| 9405.9 | -零件： | 1. 品名;2. 材质;3 用途 |
| 94.06 | 活动房屋： | 1. 品名;2. 材质;3. 内部配置;4. 规格(尺寸) |

## 第九十五章 玩具、游戏品、运动用品及其零件、附件

| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 95.03 | 三轮车、踏板车、踏板汽车及类似的带轮玩具;玩偶车;玩偶;其他玩具;缩小(按比例缩小)的模型及类似的娱乐用模型,不论是否活动;各种智力玩具： | |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 9503.001 | ---三轮车、踏板车、踏板汽车和类似的带轮玩具;玩偶车 | 1. 品名;2. 用途;3. 种类;4. 品牌 |
| 9503.002 | ---玩偶,不论是否着装;玩具动物: | 1. 品名;2. 用途;3. 种类;4. 品牌 |
| 9503.003 | ---缩小(按比例缩小)的全套模型组件,不论是否活动: | 1. 品名;2. 用途;3. 种类;4. 品牌 |
| 9503.0040 | ---其他建筑套件及建筑玩具 | 1. 品名;2. 用途;3. 种类;4. 品牌 |
| 9503.0050 | ---玩具乐器 | 1. 品名;2. 用途;3. 种类;4. 品牌 |
| 9503.0060 | ---智力玩具 | 1. 品名;2. 用途;3. 种类;4. 品牌 |
| 9503.0081 | ----组装成套或全套的 | 1. 品名;2. 用途;3. 种类;4. 是否成套 |
| 9503.0082 | ----其他带动力装置的玩具及模型 | 1. 品名;2. 用途;3. 种类;4. 是否带有动力装置;5. 品牌 |
| 9503.0089 | ----其他 | 1. 品名;2. 用途;3. 种类;4. 品牌 |
| 9503.0090 | ---零件、附件 | 1. 品名;2. 用途;3. 种类;4. 品牌 |
| 95.04 | 视频游戏控制器及设备、游艺场所、桌上或室内游戏用品,包括弹球机、台球、娱乐专用桌及保龄球自动球道设备: | |
| 9504.2000 | -各种台球用品及附件 | 1. 品名;2. 用途;3. 品牌 |
| 9504.3010 | ---电子游戏机 | 1. 品名;2. 用途;3. 种类;4. 品牌 |
| 9504.3090 | ---其他 | 1. 品名;2. 用途;3. 品牌 |
| 9504.4000 | -扑克牌 | 1. 品名;2. 用途;3. 品牌 |
| 9504.5 | -视频游戏控制器及设备,但子目 9504.30 的货品除外: | 1. 品名;2. 用途;3. 种类;4. 是否与电视接收机配套使用;5. 品牌 |
| 9504.901 | ---其他电子游戏机 | 1. 品名;2. 用途;3. 种类;4. 品牌 |
| 9504.902 | ---保龄球自动球道设备及器具 | 1. 品名;2. 用途;3. 种类;4. 品牌 |
| 9504.9030 | ---中国象棋、国际象棋、跳棋等棋类用品 | 1. 品名;2. 用途;3. 种类;4. 品牌 |
| 9504.9040 | ---麻将及类似桌上游戏用品 | 1. 品名;2. 用途;3. 种类;4. 品牌 |
| 9504.9090 | ---其他 | 1. 品名;2. 用途;3. 种类;4. 品牌 |
| 95.05 | 节日(包括狂欢节)用品或其他娱乐用品,包括魔术道具及嬉戏品: | |
| 9505.1 | -圣诞节用品 | 1. 品名;2. 用途;3. 品牌 |
| 9505.9000 | -其他 | 1. 品名;2. 用途;3. 种类;4. 品牌 |
| 95.06 | 一般的体育活动、体操、竞技及其他运动(包括乒乓球运动)或户外游戏用的本章其他税目未列名用品及设备;游泳池或戏水池: | |
| 9506.1 | -滑雪屐及其他滑雪用具: | 1. 品名;2. 用途;3. 种类;4. 品牌;5. 型号 |
| 9506.2 | -滑水板、冲浪板、帆板及其他水上运动用具: | 1. 品名;2. 用途;3. 种类;4. 品牌;5. 型号 |
| 9506.3 | -高尔夫球棍及其他高尔夫球用具: | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 9506.4 | -乒乓球运动用品及器械: | 1. 品名;2. 用途;3. 种类;4. 品牌;5. 型号 |
| 9506.5 | -网球拍、羽毛球拍或类似的球拍,不论是否装弦: | 1. 品名;2. 用途;3. 种类;4. 品牌;5. 型号 |
| 9506.6 | -球,但高尔夫球及乒乓球除外 | 1. 品名;2. 用途;3. 种类;4. 品牌;5. 型号 |
| 9506.7 | -溜冰鞋及旱冰鞋,包括装有冰刀的溜冰靴: | 1. 品名;2. 用途;3. 种类;4. 品牌;5. 型号 |
| 9506.91 | --一般的体育活动、体操或竞技用品及设备: | 1. 品名;2. 用途;3. 种类;4. 品牌;5. 型号 |
| 9506.9900 | --其他 | 1. 品名;2. 材质;3. 品牌;4. 型号 |
| 95.07 | 钓鱼竿、钓鱼钩及其他钓鱼用品;捞鱼网、捕蝶网及类似网囤子“鸟”(税目 92.08 或 97.05 的货品除外)以及类似的狩猎用品: | |
| 9507.1 | -钓鱼竿 | 1. 品名;2. 材质;3. 品牌;4. 型号 |
| 9507.2000 | -钓鱼钩,不论有无系钩丝 | 1. 品名;2. 品牌;3. 型号 |
| 9507.3000 | -钓线轮 | 1. 品名;2. 品牌;3. 型号 |
| 9507.9000 | -其他 | 1. 品名;2. 用途;3. 品牌;4. 型号 |
| 95.08 | 旋转木马、秋千、射击用靶及其他游乐场的娱乐设备;流动马戏团及流动动物园;流动剧团: | 1. 品名;2. 用途 |

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# 第九十六章　杂项制品

| 税则号列 | 商　品　描　述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 96.01 | 已加工的兽牙、骨、玳瑁壳、角、鹿角、珊瑚、珍珠母及其他动物质雕刻材料及其制品(包括塑模制品):| |
| 9601.1 | -已加工的兽牙及其制品 | 1. 品名;2. 材质;3. 是否野生动物产品;4. 是否已加工 |
| 9601.9 | -其他 | 1. 品名;2. 材质;3. 加工工艺 |
| 96.02 | 已加工的植物质或矿物质雕刻材料及其制品;蜡、硬脂、天然树胶、天然树脂或塑型膏制成的模塑或雕刻制品以及其他税目未列名的模塑或雕刻制品;已加工的未硬化明胶(税目35.03的明胶除外)及未硬化明胶制品: | |
| 9602.001 | ---装药用胶囊 | 1. 品名 |
| 9602.0090 | ---其他 | 1. 品名;2. 材质;3. 加工工艺 |
| 96.03 | 帚、刷(包括作为机器、器具车辆零件的刷)、非机动的手工操作地板清扫器、拖把及毛掸;供制帚、刷用的成束或成簇的材料;油漆块垫及滚筒;橡皮扫帚(橡皮辊除外): | 1. 品名;2. 用途;3. 材质 |
| 96.04 | 手用粗筛、细筛: | 1. 品名 |
| 96.05 | 个人梳妆、缝纫或清洁鞋靴、衣服用的成套旅行用具: | 1. 品名;2. 组成(内装货品) |
| 96.06 | 纽扣、揿扣、纽扣芯及纽扣和揿扣的其他零件;纽扣坯: | |
| 9606.1 | -揿扣及其零件 | 1. 品名;2. 材质;3. 种类;4. 是否用纺织材料包裹 |
| 9606.2 | -纽扣 | 1. 品名;2. 材质;3. 种类;4. 是否用纺织材料包裹;5. 用途(是否袖口、饰扣) |
| 9606.3 | -纽扣芯及纽扣的其他零件;纽扣坯 | 1. 品名;2. 材质;3. 种类;4. 是否用纺织材料包裹 |
| 96.07 | 拉链及其零件: | 1. 品名;2. 材质;3. 品牌 |
| 96.08 | 圆珠笔;毡尖及其他渗水式笔尖笔及唛头笔;自来水笔、铁笔型自来水笔及其他钢笔;蜡纸铁笔;活动铅笔;钢笔杆、铅笔套及类似的笔套;上述物品的零件(包括帽、夹),但税目96.09的货品除外: | 1. 品名;2. 种类;3. 品牌;4. 型号 |
| 96.09 | 铅笔(税目96.08的铅笔除外)、颜色铅笔、铅笔芯、蜡笔、图画碳笔、书写或绘画用粉笔及裁缝划粉: | 1. 品名;2. 种类;3. 品牌;4. 型号 |
| 96.10 | 具有书写或绘画面的石板、黑板及类似板,不论是否镶框: | 1. 品名;2. 种类;3. 品牌 |
| 96.11 | 手用日期戳、封缄戳、税目戳及类似印戳(包括标签压印器);手工操作的排字盘及带有排字盘的手印器: | 1. 品名;2. 用途 |
| 96.12 | 打字机色带或类似色带,已上油或经其他方法处理能着色的,不论是否装轴或装盒;印台,不论是否已加印油或带盒子: | 1. 品名;2. 材质;3. 品牌;4. 型号 |
| 96.13 | 香烟打火机和其他打火器(不论是机械的,还是电气的)及其零件,但打火石及打火机芯除外: | 1. 品名;2. 种类;3. 型号;4. 品牌 |
| 96.14 | 烟斗(包括烟斗头)和烟嘴及其零件: | |
| 9614.001 | ---烟斗及烟斗头 | 1. 品名;2. 材质;3. 品牌;4. 型号 |
| 9614.009 | ---其他 | 1. 品名;2. 材质;3. 品牌 |
| 96.15 | 梳子、发夹及类似品;发卡、卷发夹、卷发器或类似品及其零件,但税目85.16的货品除外: | 1. 品名;2. 材质 |

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| 税则号列 | 商 品 描 述 | 规范申报要素 / 价格申报要素 / 其他申报要素 |
|---|---|---|
| 96.16 | 香水喷雾器或类似的化妆用喷雾器及其座架、喷头;粉扑及粉拍,施敷脂粉或化妆品用: | 1. 品名;2. 用途 |
| 96.17 | 带壳的保温瓶和其他真空容器及其零件,但玻璃瓶胆除外: | 1. 品名;2. 是否带外壳的保温瓶 |
| 96.18 | 裁缝用人体模型及其他人体活动模型;橱窗装饰用自动模型及其他活动陈列品: | 1. 品名;2. 用途;3. 材质 |
| 96.19 | 任何材料制的卫生巾(护垫)及止血塞、婴儿尿布及尿布衬里和类似品: | |
| 9619.001 | ---尿布及尿裤 | 1. 品名;2. 用途(婴儿用、成人用等);3. 品牌(包括中英文品牌名称);4. 系列;5. 码数(型号);6. 包装规格(每包所含片数);7. 个体重量(每包重量) |
| 9619.002 | ---卫生巾(护垫)及止血塞 | 1. 品名;2. 品牌 |
| 9619.009 | ---其他 | 1. 品名;2. 品牌 |
| 96.20 | 独脚架、双脚架、三脚架及类似品: | 1. 品名;2. 品牌 |

# 第二十一类 艺术品、收藏品及古物

## 第九十七章 艺术品、收藏品及古物

| 税则号列 | 商 品 描 述 | 申 报 要 素 |
|---|---|---|
| 97.01 | 油画、粉画及其他手绘画,但带有手工绘制及手工描饰的制品或税目 49.06 的图纸除外;拼贴画及类似装饰板: | 1. 品名;2. 是否野生动物产品;3. 尺寸大小 |
| 97.02 | 雕版画、印制画、石印画的原本: | 1. 品名;2. 尺寸大小;3. 原作者姓名;4. 创作年份 |
| 97.03 | 各种材料制的雕塑品原件: | 1. 品名;2. 用途(如具有商业性质的装饰用雕塑品、个人装饰品及其他具有商业性质的传统手工艺品);3. 尺寸大小 |
| 97.04 | 使用过或未使用过的邮票、印花税票、邮戳印记、首日封、邮政信笺(印有邮票的纸品)及类似品,但税目 49.07 的货品除外: | 1. 品名;2. 种类;3. 指运国(地区) |
| 97.05 | 具有动物学、植物学、矿物学解剖学、历史学、考古学、古生物学、人种学或钱币学意义的收集品及珍藏品: | 1. 品名;2. 种类;3. 年代;4. 是否野生动物产品 |
| 97.06 | 超过 100 年的古物: | 1. 品名;2. 种类;3. 年代;4. 是否野生动物产品 |

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