

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

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

△最惠国暂定税率：在最惠国税率栏中以前置“△”表示。如△8表示该税目最惠国暂定税率为8%。税则号前标注“ex”，表示适用该税率的应税进口货物应在该税号范围内，以具体描述为准。如税率中间有“#”，“#”前后分别为上半年和下半年使用税率。

东盟（东盟协定国家）：文莱达鲁萨兰国、柬埔寨王国、印度尼西亚共和国、老挝人民民主共和国、马来西亚、缅甸联邦共和国、菲律宾共和国、新加坡共和国、泰国、越南社会主义共和国。

亚太（贸易协定国家）：韩国、斯里兰卡民主社会主义共和国、孟加拉人民共和国、印度、老挝人民民主共和国、蒙古国。

亚太（亚太贸易协定的2个国家）：孟加拉人民共和国、老挝人民民主共和国

巴基斯坦：巴基斯坦伊斯兰共和国

98：指根据国务院关税税则委员会发布公告，对原产于最不发达国家98%的税目产品，适用税率为零的特惠税率。98%税目产品零关税的适用国家和实施时间将根据换文进展另行公布。

97：指2022年1月1日起继续对安哥拉共和国等42国（孟加拉人民共和国、老挝人民民主共和国、柬埔寨王国、尼日尔共和国、索马里联邦共和国、埃塞俄比亚联邦民主共和国、贝宁共和国、布隆迪共和国、厄立特里亚国、吉布提共和国、刚果民主共和国、几内亚共和国、几内亚比绍共和国、科摩罗联盟、利比亚共和国、马达加斯加共和国、马里共和国、马拉维共和国、毛里塔尼亚伊斯兰共和国、莫桑比克共和国、卢旺达共和国、塞拉利昂共和国、苏丹共和国、南苏丹共和国、坦桑尼亚联合共和国、多哥共和国、乌干达共和国、赞比亚共和国、莱索托王国、乍得共和国、中非共和国、阿富汗伊斯兰共和国、尼泊尔联邦民主共和国、也门共和国、瓦努阿图共和国、安哥拉共和国、塞内加尔共和国、冈比亚共和国、圣多美和普林西比民主共和国、布基纳法索、基里巴斯共和国、所罗门群岛）实施97%税目产品零关税的特惠税率。

95：指2022年1月1日起继续对缅甸联邦共和国、东帝汶民主共和国实施95%税目产品零关税的特惠税率。

94014110	---Seats other than garden seats or camping equipment, co	0	100	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94014910	-Other	0	100	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
94016110	---Other seats, with wooden frames, upholstered, With ou	0	100	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
94017110	---Other seats, with metal frames, upholstered, With outer	0	100	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
95.06	-Inflatable:																																				
95066210	---Basketballs, footballs or volley balls	6	50	13	6	6	0	0	0	0	0	0	1,2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Customs Tariff of Import and Export of the People's Republic of China is a component part of Regulations of the people's Republic of China on Import and Export Duties(hereinafter referred to as"Regulations").

M.F.N.: According to the Regulations,the MFN tariff rates shall apply to the import goods originating in the members of the World Trade Organization providing that the MFN treatment is reciprocal between the People's Republic of China and these members; and the import goods originating in the countries and regions with which the People's Republic of China has concluded bilateral agreements that comprises reciprocal tariff preference clauses, and the import goods originating in the customs territory of the People's Republic of China.

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

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

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

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

Δ: The MFN Interim Tariff rates are indicated with the fore mark of "Δ" in the column of the MFN tariff rate(for example, Δ8 indicates that the MFN interim tariff rate on the respective tariff line is 8%).The tariff lines prefixed by "ex"indicate their MFN interim tariff rates apply to the import goods that conform to the respective article description in these tariff lines.If there is"#"¹in the rate,the rate before and after"²"namely rate applied first and second half year.

AS (Members of ASEAN):Negara Brunei Darussalam, Kingdom of Cambodia,Republic of Indonesia, Lao People's Democratic Republic, Malaysia, Union of Myanmar, Republic of Philippines, Republic of Singapore, Kingdom of Thailand, Socialist Republic of Viet Nam

AP (Countries Under Asia Pacific Trade Agreement) : Republic of Korea, Democratic Socialist Republic of Sri Lanka, People's Republic of Bangladesh, Republic of India, Lao People's Democratic Republic,Mongolia.

AP (Two countries of APTA) :People's Republic of Bangladesh, Lao People's Democratic Republic

PK:Islamic Republic of Pakistan

98: Refers to a notice issued by Tariff Commission of the State Council, A preferential rate of zero shall be applied to 98% of tariff items originating from the least developed countries. The applicable countries and effective time for 98% tariff items will be announced till further notice.

97: Refers to the preferential tariff rate that will continue to be applied to 42 countries (including the Republic of Angola,Bangladesh,Lao PDR,Benin,Burkina Faso,Kiribati,Solomon Islands, Ethiopia,Burundi,Congo,Djibouti,Guinea,Guinea-Bissau,Lesotho,Madagascar,Malawi,Mali,Mozambique,Republic of South Sudan,Sierra Leone,Senegal,Sudan,Somalia,Tanzania,Uganda,Chad,Central African Re-public,Afghanistan,Yemen, Vanuatu,Comoros,Mauritania,Togo,Liberia,Rwanda,Angola,Zambia,Nepal,FDR,Niger,Eritrea,Cambodia,Gambia,Sao Tome and Prin-cipe) starting from January 1, 2022.

95: Refers to the continuation of zero-tariff preferential rate for 95% tariff items from the Republic of the Union of Myanmar and the Democratic Republic of Timor-Leste starting from January 1, 2022.

进口商品暂定税率表

税则号列	商品名称	2023年进口税率(%)	
		最惠国税率(%)	暂定税率(%)
32029000 10	无铬鞣剂(不论是否含有天然鞣料, 包括预鞣用)	6.5	3
32041700 10	彩色光刻胶用光刻胶颜料分散液	6.5	3
41041111	全粒面未剖层, 粒面剖层蓝湿牛皮	6	3
41041911	其他蓝湿牛皮	6	3
41044100	全粒面未剖层, 粒面剖层革的牛干革(坯革)	5	3
41051010	蓝湿绵羊或羔羊皮	14	10
41062100 01	蓝湿山羊皮(经鞣制不带毛)	14	10
41063110	蓝湿猪皮	14	10
43011000	整张生水貂皮, 不论是否带头、尾或爪	15	10
43016000	整张生狐皮, 不论是否带头、尾或爪	20	10
43018090	整张其他毛皮, 不论是否带头、尾或爪	20	10
64031200	滑雪靴、越野滑雪鞋靴及滑雪板靴	14	4

Interim Duty Rates for Imported Goods

Tariff Line	Description of Goods	2023 Tariff Rates (%)	
		M.F.N.	Interim Duty Rate
32029000 10	Chrome free Tanning(whether or not containing natural substances,including enzyme preparation for pre tanning)	6.5	3
32041700 10	Pigments dispersion of preparations for color preparations	6.5	3
41041111	Full grains, unsplit; grain splits bovine of wet-blue	6	3
41041911	Other bovine leather of wet-blue	6	3
41044100	Bovine or equine leather, without hair on, dry state(crust), full grains, unsplit, or grain splits, not further prepared	5	3
41051010	Sheep or lambs of wet-blue	14	10
41062100 01	Tanned or crust hides and skins of goats in wet-blue,without hair on,in the wet state	14	10
41063110	Wet-blue swine leather,without hair on,but not further prepared,whether or not split	14	10
43011000	Raw furskins of mink ,whole, with or without head, tail or paws	15	10
43016000	Raw furskins of fox, whole, with or without head, tail or paws	20	10
43018090	Other animals furskins, whole, with or without head, tail or paws	20	10
64031200	Ski-boots, cross-country ski footwear and snowboard boots	14	4

出口商品税率表

税则号列	商品名称	2023年出口税率(%)	
		出口税率(%)	暂定税率(%)
41039011	经退鞣处理的山羊板皮	20	
41039019	山羊板皮, 经退鞣处理的除外	20	

注:出口税则的商品分类目录与进口税则相同。

Duty Rates for Exported Goods

Tariff Line	Description of Goods	2023Export Duty Rate	
		Export Duty Ratee	Intern Duty Rate
41039011	Raw hides and skins of goats,have undergone a reversible tanning process	20	—
41039019	Raw hides and skins of goats,nes	20	—

Note: The goods classification of the Export Tariff is consistent with the Import Tariff.