

Attachment 28 - corporate tax rates

Product		July 2007- December 2007	2008	2009	2010	2011	January 2012-June 2012
(i) iron ore, coke and coking coal miners/importers/traders	Other types of enterprises	33% ^①	25% ^③	25%	25%	25%	25%
	Foreign investment enterprises and foreign enterprises	30% ^②					
(ii) coke and HRC manufacturers/traders	Other types of enterprises	33% ^①	25% ^③	25%	25%	25%	25%
	Foreign investment enterprises and foreign enterprises	30% ^②					
(iii) scrap metal traders	Other types of enterprises	33% ^①	25% ^③	25%	25%	25%	25%
	Foreign investment enterprises and foreign enterprises	30% ^②					
(iv) galvanised steel and aluminium zinc coated steel manufacturers/traders	Other types of enterprises	33% ^①	25% ^③	25%	25%	25%	25%
	Foreign investment enterprises and foreign enterprises	30% ^②					

Source:

① Provisional Regulations of the People's Republic of China on Enterprises Income Tax	Decree Number 137 of the State Council of the People's Republic of China	Effective date: 01- 01-1994	Expired
② Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises	Order of the President of the People's Republic of China(No. 45)	Effective date: 07- 01-1991	Expired
③ Enterprise Income Tax Law of the People's Republic of China	Order of the President of the People's Republic of China(No. 63)	Effective date: 01- 01-2008	Effective

Attachment 29 - import tariff rates

Product	Code	July 2007-December 2007	2008	2009	2010	2011	January 2012-June 2012
(i) iron ore	26011110	0	0	0	0	0	0
	26011120	0	0	0	0	0	0
	26011190	0	0	0	0	0	0
	26011200	0	0	0	0	0	0
	26012000	0	0	0	0	0	0
(ii) coking coal	27011210	0 (Interim tariff rates)①	0 (Interim tariff rates)②	0 (Interim tariff rates)③	0 (Interim tariff rates)④	0 (Interim tariff rates)⑤	0 (Interim tariff rates)⑥
(iii) coke	27040010	0 (Interim tariff rates)①	0 (Interim tariff rates)②	0 (Interim tariff rates)③	0 (Interim tariff rates)④	0 (Interim tariff rates)⑤	0 (Interim tariff rates)⑥
(iv) HRC	72081000	5	5	5	5	5	5
	72082500	5	5	5	5	5	5
	72082610	5	5	5	5	5	5
	72082690	5	5	5	5	5	5
	72082710	5	5	5	5	5	5
	72082790	5	5	5	5	5	5
	72083600	6	6	6	6	6	6
	72083700	5	5	5	5	5	5
	72083810	5	5	5	5	5	5
	72083890	5	5	5	5	5	5
72083910	3	3	3	3	3	3	
72083990	3	3	3	3	3	3	
(v) scrap metal	72041000	0 (Interim tariff rates)①	0 (Interim tariff rates)②	0 (Interim tariff rates)③	0 (Interim tariff rates)④	0 (Interim tariff rates)⑤	0 (Interim tariff rates)⑥
	72042100	0	0	0	0	0	0
	72042900	0	0	0	0	0	0
	72043000	0 (Interim tariff rates)①	0 (Interim tariff rates)②	0 (Interim tariff rates)③	0 (Interim tariff rates)④	0 (Interim tariff rates)⑤	0 (Interim tariff rates)⑥
	72044100	0 (Interim tariff rates)①	0 (Interim tariff rates)②	0 (Interim tariff rates)③	0 (Interim tariff rates)④	0 (Interim tariff rates)⑤	0 (Interim tariff rates)⑥
	72044900	0	0	0	0	0	0
72045000	0	0	0	0	0	0	
(vi) galvanised steel	72103000	8	8	8	8	8	8
	72104900	4	4	4	4	4	4
	72123000	8	8	8	8	8	8
	72122000	8	8	8	8	8	8
	72104100	8	8	8	8	8	8
(vii) aluminium zinc coated steel	72106100	8	8	8	8	8	8

Source:

- ① Tariff Execution Plan 2007(Annex)
- ② Tariff Execution Plan 2008 (Annex 3)
- ③ Tariff Execution Plan 2009 (Annex 4)
- ④ Tariff Execution Plan 2010 (Annex 4)
- ⑤ Tariff Execution Plan 2011 (Annex 3)
- ⑥ Tariff Execution Plan 2012 (Annex 3)

Attachment 30 - export tariff rates									
Product	Code	July 2007-December 2007	2008(Jan 1-Aug 19)	2008(Aug 20-Nov 30)	2008(Dec 1-Dec 31)	2009	2010	2011	January 2012-June 2012
(i)iron ore	26011110	10 (Interim tariff rates) ^①	10 (Interim tariff rates) ^③	10 (Interim tariff rates)	10 (Interim tariff rates)	10 (Interim tariff rates) ^⑥	10 (Interim tariff rates) ^⑦	10 (Interim tariff rates) ^⑧	10 (Interim tariff rates) ^⑨
	26011120	10 (Interim tariff rates) ^①	10 (Interim tariff rates) ^③	10 (Interim tariff rates)	10 (Interim tariff rates)	10 (Interim tariff rates) ^⑥	10 (Interim tariff rates) ^⑦	10 (Interim tariff rates) ^⑧	10 (Interim tariff rates) ^⑨
	26011190	10 (Interim tariff rates) ^①	10 (Interim tariff rates) ^③	10 (Interim tariff rates)	10 (Interim tariff rates)	10 (Interim tariff rates) ^⑥	10 (Interim tariff rates) ^⑦	10 (Interim tariff rates) ^⑧	10 (Interim tariff rates) ^⑨
	26011200	10 (Interim tariff rates) ^①	10 (Interim tariff rates) ^③	10 (Interim tariff rates)	10 (Interim tariff rates)	10 (Interim tariff rates) ^⑥	10 (Interim tariff rates) ^⑦	10 (Interim tariff rates) ^⑧	10 (Interim tariff rates) ^⑨
	26012000	10 (Interim tariff rates) ^①	10 (Interim tariff rates) ^③	10 (Interim tariff rates)	10 (Interim tariff rates)	10 (Interim tariff rates) ^⑥	10 (Interim tariff rates) ^⑦	10 (Interim tariff rates) ^⑧	10 (Interim tariff rates) ^⑨
(ii)coking coal	27011210	5 (Interim tariff rates) ^①	5 (Interim tariff rates) ^③	10 (Interim tariff rates) ^④	10 (Interim tariff rates) ^④	10 (Interim tariff rates) ^⑥	10 (Interim tariff rates) ^⑦	10 (Interim tariff rates) ^⑧	10 (Interim tariff rates) ^⑨
(iii)coke	27040010	5 (Interim tariff rates) ^①	25 (Interim tariff rates) ^③	40 (Interim tariff rates) ^④	40 (Interim tariff rates) ^④	40 (Interim tariff rates) ^⑥	40 (Interim tariff rates) ^⑦	40 (Interim tariff rates) ^⑧	40 (Interim tariff rates) ^⑨
(iv)HRC	72081000	5 (Interim tariff rates) ^②	5 (Interim tariff rates) ^③	5 (Interim tariff rates)	--- ^⑤	---	---	---	---
	72082500	5 (Interim tariff rates) ^②	5 (Interim tariff rates) ^③	5 (Interim tariff rates)	--- ^⑤	---	---	---	---
	72082610	5 (Interim tariff rates) ^②	5 (Interim tariff rates) ^③	5 (Interim tariff rates)	--- ^⑤	---	---	---	---
	72082690	5 (Interim tariff rates) ^②	5 (Interim tariff rates) ^③	5 (Interim tariff rates)	--- ^⑤	---	---	---	---
	72082710	5 (Interim tariff rates) ^②	5 (Interim tariff rates) ^③	5 (Interim tariff rates)	--- ^⑤	---	---	---	---
	72082790	5 (Interim tariff rates) ^②	5 (Interim tariff rates) ^③	5 (Interim tariff rates)	--- ^⑤	---	---	---	---
	72083600	5 (Interim tariff rates) ^②	5 (Interim tariff rates) ^③	5 (Interim tariff rates)	--- ^⑤	---	---	---	---
	72083700	5 (Interim tariff rates) ^②	5 (Interim tariff rates) ^③	5 (Interim tariff rates)	--- ^⑤	---	---	---	---
	72083810	5 (Interim tariff rates) ^②	5 (Interim tariff rates) ^③	5 (Interim tariff rates)	--- ^⑤	---	---	---	---
	72083890	5 (Interim tariff rates) ^②	5 (Interim tariff rates) ^③	5 (Interim tariff rates)	--- ^⑤	---	---	---	---
	72083910	5 (Interim tariff rates) ^②	5 (Interim tariff rates) ^③	5 (Interim tariff rates)	--- ^⑤	---	---	---	---
	72083990	5 (Interim tariff rates) ^②	5 (Interim tariff rates) ^③	5 (Interim tariff rates)	--- ^⑤	---	---	---	---
(v)scrap metal	72041000	40	40	40	40	40	40	40	40
	72042100	40	40	40	40	40	40	40	40
	72042900	40	40	40	40	40	40	40	40
	72043000	40	40	40	40	40	40	40	40
	72044100	40	40	40	40	40	40	40	40
	72044900	40	40	40	40	40	40	40	40
	72045000	40	40	40	40	40	40	40	40
(vi)galvanised steel	72103000	---	---	---	---	---	---	---	---
	72104900	---	---	---	---	---	---	---	---
	72123000	---	15 (Interim tariff rates) ^③	15 (Interim tariff rates)	--- ^⑤	---	---	---	---
	72122000	---	15 (Interim tariff rates) ^③	15 (Interim tariff rates)	--- ^⑤	---	---	---	---
	72104100	---	---	---	---	---	---	---	---
(vii)aluminium zinc coated steel	72106100	---	---	---	---	---	---	---	

Source

- ① Tariff Execution Plan 2007(Annex)
- ② 国务院关税税则委员会关于调整部分商品进出口暂定税率的通知/海关总署公告2007年第22号（关于对部分商品进出口暂定税率进行调整）
- ③ Tariff Execution Plan 2008（Annex 5）
- ④ 海关总署公告2008年第56号（关于对部分商品出口关税税率进行调整）
- ⑤ 海关总署2008年第84号公告（关于调整部分产品的出口关税）
- ⑥ Tariff Execution Plan 2009（Annex 7）
- ⑦ Tariff Execution Plan 2010（Annex 7）
- ⑧ Tariff Execution Plan 2011（Annex 6）
- ⑨ Tariff Execution Plan 2012（Annex 6）

Attachment 31 - Export Quotas							
Product	Code	July 2007- December 2007	2008	2009	2010	2011	January 2012-June 2012
(i) iron ore	26011110	---	---	---	---	---	---
	26011120	---	---	---	---	---	---
	26011190	---	---	---	---	---	---
	26011200	---	---	---	---	---	---
	26012000	---	---	---	---	---	---
(ii) coking coal	27011210	subject to export quotas	subject to export quotas	subject to export quotas	subject to export quotas	subject to export quotas	subject to export quotas
(iii) coke	27040010	subject to export quotas	subject to export quotas	subject to export quotas	subject to export quotas	subject to export quotas	subject to export quotas
(iv) HRC	72081000	---	---	---	---	---	---
	72082500	---	---	---	---	---	---
	72082610	---	---	---	---	---	---
	72082690	---	---	---	---	---	---
	72082710	---	---	---	---	---	---
	72082790	---	---	---	---	---	---
	72083600	---	---	---	---	---	---
	72083700	---	---	---	---	---	---
	72083810	---	---	---	---	---	---
	72083890	---	---	---	---	---	---
	72083910	---	---	---	---	---	---
72083990	---	---	---	---	---	---	
(v) scrap metal	72041000	---	---	---	---	---	---
	72042100	---	---	---	---	---	---
	72042900	---	---	---	---	---	---
	72043000	---	---	---	---	---	---
	72044100	---	---	---	---	---	---
	72044900	---	---	---	---	---	---
	72045000	---	---	---	---	---	---
(vi) galvanised steel	72103000	---	---	---	---	---	---
	72104900	---	---	---	---	---	---
	72123000	---	---	---	---	---	---
	72122000	---	---	---	---	---	---
	72104100	---	---	---	---	---	---
(vii) aluminium zinc coated steel	72106100	---	---	---	---	---	---

Attachment 32 - VAT export rebates

Product	Code	Effective date	July 2007- December 2007	2008	Jan 1, 2009- Mar 31, 2009	Apr 1,2009-May 31,2009	Jun 1,2009- Dec 31,2009	Jan 1, 2010-Jul 14, 2010	Jul 15, 2010- Dec 31, 2010	2011	January 2012-June 2012
(i) iron ore	26011110	1-Jan-04	0 ⁽¹⁾	0	0	0	0	0	0	0	0
	26011120	1-Jan-04	0 ⁽¹⁾	0	0	0	0	0	0	0	0
	26011190	1-Jan-04	0 ⁽¹⁾	0	0	0	0	0	0	0	0
	26011200	1-Jan-04	0 ⁽¹⁾	0	0	0	0	0	0	0	0
	26012000	1-Jan-04	0 ⁽¹⁾	0	0	0	0	0	0	0	0
(ii) coking coal	27011210	24-May-04	0 ⁽²⁾	0	0	0	0	0	0	0	
(iii) coke	27040010	24-May-04	0 ⁽²⁾	0	0	0	0	0	0	0	
(iv) HRC	72081000	15-Apr-07	0 ⁽³⁾	0	0	0	9 ⁽⁵⁾	9	0 ⁽⁶⁾	0	0
	72082500	15-Apr-07	0 ⁽³⁾	0	0	0	9 ⁽⁵⁾	9	0 ⁽⁶⁾	0	0
	72082610	15-Apr-07	0 ⁽³⁾	0	0	0	9 ⁽⁵⁾	9	0 ⁽⁶⁾	0	0
	72082690	15-Apr-07	0 ⁽³⁾	0	0	0	9 ⁽⁵⁾	9	0 ⁽⁶⁾	0	0
	72082710	15-Apr-07	0 ⁽³⁾	0	0	0	9 ⁽⁵⁾	9	0 ⁽⁶⁾	0	0
	72082790	15-Apr-07	0 ⁽³⁾	0	0	0	9 ⁽⁵⁾	9	0 ⁽⁶⁾	0	0
	72083600	15-Apr-07	0 ⁽³⁾	0	0	0	9 ⁽⁵⁾	9	0 ⁽⁶⁾	0	0
	72083700	15-Apr-07	0 ⁽³⁾	0	0	0	9 ⁽⁵⁾	9	0 ⁽⁶⁾	0	0
	72083810	15-Apr-07	0 ⁽³⁾	0	0	0	9 ⁽⁵⁾	9	0 ⁽⁶⁾	0	0
	72083890	15-Apr-07	0 ⁽³⁾	0	0	0	9 ⁽⁵⁾	9	0 ⁽⁶⁾	0	0
	72083910	15-Apr-07	0 ⁽³⁾	0	0	0	9 ⁽⁵⁾	9	0 ⁽⁶⁾	0	0
(v) scrap metal	72083990	15-Apr-07	0 ⁽³⁾	0	0	0	9 ⁽⁵⁾	9	0 ⁽⁶⁾	0	0
	72041000	1-Jan-04	0 ⁽¹⁾	0	0	0	0	0	0	0	0
	72042100	1-Jan-04	0 ⁽¹⁾	0	0	0	0	0	0	0	0
	72042900	1-Jan-04	0 ⁽¹⁾	0	0	0	0	0	0	0	0
	72043000	1-Jan-04	0 ⁽¹⁾	0	0	0	0	0	0	0	0
	72044100	1-Jan-04	0 ⁽¹⁾	0	0	0	0	0	0	0	0
	72044900	1-Jan-04	0 ⁽¹⁾	0	0	0	0	0	0	0	0
(vi) galvanised steel	72045000	1-Jan-04	0 ⁽¹⁾	0	0	0	0	0	0	0	0
	72103000	15-Apr-07	5 ⁽³⁾	5	5	13 ⁽⁴⁾	13	13	13	13	13
	72104900	15-Apr-07	5 ⁽³⁾	5	5	13 ⁽⁴⁾	13	13	13	13	13
	72123000	15-Apr-07	0 ⁽³⁾	0	0	0	9 ⁽⁵⁾	9	0 ⁽⁶⁾	0	0
	72122000	15-Apr-07	0 ⁽³⁾	0	0	0	9 ⁽⁵⁾	9	0 ⁽⁶⁾	0	0
(vii) aluminium zinc coated steel	72104100	15-Apr-07	5 ⁽³⁾	5	5	13 ⁽⁴⁾	13	13	13	13	

Source:

① Notice of the Ministry of Finance and the State Administration of Taxation on Adjusting the Export Rebate Rates	Effective date: 01-01-2004
② Emergency Notice on Stopping the Export Rebate Rates for Coke and Coking Coal	Effective date: 05-24-2004
③ Notice of Adjusting the Export Rebate Rates for Steel Materials	Effective date: 04-15-2007
④ Notice of the Ministry of Finance and the State Administration of Taxation Circular on Raising Export Rebate Rates of Such Goods as Light Textile and Electronic Information	Effective date: 04-1-2009
⑤ Notice of the Ministry of Finance and the State Administration of Taxation on Raising the Export Tax Rebate Rates for Certain Commodities	Effective date: 06-1-2009
⑥ Circular of the Ministry of Finance and the State Administration Notice on cancel the Export Rebate Rates for Some Commodities	Effective date: 07-15-2010