

**Circular of the Ministry of Finance and the State Administration of  
Taxation concerning Lowering the Export Rebate Rates for Some  
Commodities**

Each department (bureau) of public finance, and state taxation bureau of each province, autonomous region, municipality directly under the Central Government and each city specifically designated in the state plan:

The export rebate rates for some commodities have been adjusted upon approval of the State Council. The related matters are hereby noticed as follows:

1. Cancel the export tax rebates for the following commodities:

(1) Endangered animals and plants, and their products;

(2) The mineral products such as salt, solvent naphtha, cement, liquefied propane, liquefied butane and liquefied petroleum gas;

(3) Fertilizer (not including urea and diammonium phosphate for which the tax rebates have been cancelled);

(4) Chemical product such as chlorine, dyestuffs (excluding fine chemical products);

(5) Metal carbides and activated carbon products;

(6) Leather;

(7) Some wood boards and one-off wood products;

(8) Ordinary plain carbon welded pipe products (excluding petroleum casing pipes);

(9) Simple products processed from nonferrous metals such as non-alloyed aluminum bars;

(10) Segmented vessels and non-motor vessels.

See Appendix 1 for the names and HS codes of the specific commodities.

2. Lower the rates of export tax rebate for the following commodities:

(1) The rate of export tax rebate for vegetable oil shall be lowered to 5%;

(2) The rate of export tax rebate for some chemical products shall be lowered to 9% or 5%;

(3) The rate of export tax rebate for plastic, rubber and their products shall be lowered to 5%;

(4) The rate of export tax rebate for boxes shall be lowered to 11%, and the rate of export tax rebate for other leather and fur products shall be lowered to 5%;

(5) The rate of export tax rebate for paper products shall be lowered to 5%;

(6) The rate of export tax rebate for garments shall be lowered to 11%;

(7) The rate of export tax rebate for shoes, caps, umbrellas, and leather products, etc. shall be lowered to 11%;

(8) The rate of export tax rebate for some stone materials, ceramic, glass, pearls, jewelries, precious metals and their products shall be lowered to 5%;

(9) The rate of export tax rebate for some steel products (petroleum casing pipes excluded) shall be lowered to 5%, but the oceanographic engineering structures for domestic sale as stipulated in the "Circular of the Ministry of Finance and the State Administration of Taxation Concerning the Application of VAT Rebate to Oceanographic Engineering Structures" (Cai Shui [2003] No. 46) shall still be governed by the original rate of tax rebate;

(10) The rate of export tax rebate for other base metals and their products (not including export rebates commodities which have been cancelled or which are being cancelled, as well as aluminum foils, aluminum pipes and aluminum structures, etc.) shall be lowered to 5%;

(11) The rate of export tax rebate for planers, slotting machines, cutting machines, and broaching machines, etc. shall be lowered to 11%, and the rate of export tax rebate for diesel engines, pumps, fans, exhaust valves and the parts thereof, rotary furnaces, coke furnaces, sewing machines, staplers, golf carts, over-snow vehicles, motorcycles, bicycles, trailers, elevators and the parts thereof, faucets, soldering machines, etc. shall be lowered to 9%;

(12) The rate of export tax rebate for furniture shall be lowered to 11% or 9%;

(13) The rate of export tax rebate for clocks, watches, toys and other miscellaneous products, etc. shall be lowered to 11%;

(14) The rate of export tax rebate for some wood products shall be lowered to 5%;

(15) The rate of export tax rebate for viscose fiber shall be lowered to 5%.

See Appendix 2 for the names and HS codes of the specific commodities.

3. The following commodities shall be duty free when exported:

Peanut kernels, canvas, decorative carved boards, postage stamps, duty stamps, etc.

See Appendix 3 for the names and HS codes of the specific commodities.

#### 4. Implementation Time

The export rebate rates which have been adjusted for the commodities mentioned above shall be enforced as of July 1, 2007. The specific implementation time shall be the date of export as indicated on the customs' "Declaration Form for the Export of Goods (specially used for export rebates)".

The original rebate rate shall be permitted to continue to apply to the export enterprise if it has signed a vessel export contract relating to cancelled export rebates before July 1, 2007, and brought the export contract (original copy and counterpart) to the taxation authority responsible for export rebate taxes for registration and archival filing before July 20, 2007, the export tax rebate treatment shall be considered as having been cancelled in case it fails to handle the procedures for archival filing before July 20, 2007.

For the export equipment and building materials involved in a long-term foreign contracted engineering project for which an export enterprise eligible for foreign contracted engineering won the bid before July 1, 2007 or in a contract for long-term foreign contracted engineering including an unchangeable price which the enterprise concluded before July 1, 2007, the original export tax rebate rate shall be permitted to continue applying to the enterprise if the effective bid-winning certificate (original copy and duplicate), or the concluded contract for long-term foreign contracted engineering (original copy and duplicate) and the list of engineering estimation had been bought by the enterprise to the taxation authority responsible for export tax rebates for registration and archival filing before July 20, 2007. The adjusted export tax rebate policies shall apply if it fails to handle the procedures for archival filing before July 20, 2007.

#### Appendixes:

1. List of Commodities the Export Rebates of Which Are Cancelled (omitted)
2. List of Commodities the Export Rebate Rates of Which Are Lowered (omitted)
3. List of Commodities Which Will be Duty Free (omitted)

The Ministry of Finance  
The State Administration of Taxation  
June 19, 2007

1. List of Commodities the Export Rebates of Which Are Cancelled

No.	Code of Commodity	Name of Commodity	Export Rebate Rates are Adjusted As
1	101101010	Live endangered mustang for pure-bred breeding	0
2	101102010	Live endangered dzigettai for pure-bred breeding	0
3	101901010	Live endangered mustang not for pure-bred breeding	0
4	101909010	Live endangered dzigettai not for pure-bred breeding	0
5	102100010	Live endangered urus for pure-bred breeding	0
6	106191010	Other live endangered wild mammals for pure-bred breeding (including artificial domesticated and artificial propagated wild mammals)	0
7	106192010	Other edible endangered wild mammals (including artificial domesticated and artificial propagated wild mammals)	0
8	106199010	Other endangered wild mammals (including artificial domesticated and artificial propagated wild mammals)	0
9	106391010	Other live endangered wild fowls for pure-bred breeding (Including artificial domesticated and artificial propagated wild fowls)	0
10	106392910	Other edible endangered wild Fowls (Including artificial domesticated and artificial propagated wild fowls)	0
11	106399010	Other endangered wild fowls (Including artificial domesticated and artificial propagated wild fowls)	0
12	106901110	Tadpole and young frogs, for pure-bred breeding	0
13	106901910	Other live endangered wild animals for pure-bred breeding (including artificial domesticated and artificial propagated wild mammals)	0

14	106902010	Other edible endangered wild animals (including artificial domesticated and artificial propagated wild mammals)	0
15	106909010	Other endangered wild animals (including artificial domesticated and artificial propagated wild mammals)	0
16	205000010	Fresh, chilled or frozen meat of endangered mustang and dzigetta	0
17	208109010	Meat and edible offal of fresh, chilled or frozen endangered hare (other than head)	0
18	2081090101	Meat and edible offal of fresh, chilled or frozen endangered hare	0
19	2081090102	Sliced endangered hare meat	0
20	208909010	Meat of other fresh, chilled or frozen endangered wild animals	0
21	210200010	Dried, smoked and salted meat of endangered urus	0
22	210990010	Dried, smoked and salted meat and offal of other endangered animals (including the powder and meal of edible meat or offal)	0
23	301100060	Other live endangered ornamental fish	0
24	301931010	Endangered common carp fly	0
25	301939010	Live endangered common carp	0
26	301991910	Other endangered fish fly	0
27	301999910	Other endangered live fish	0
28	302699010	Other unlisted endangered fresh and frozen fish (other than fish livers and roes)	0
29	302700010	Fresh or chilled livers and roes of endangered fish	0
30	303799010	Other unlisted endangered frozen fish (other than fish livers and roes)	0
31	303800010	Frozen livers and roes of endangered fish	0
32	304190010	Fresh or frozen fish fillets, and other fish meat of other endangered fish (whether or not minced or not)	0
33	304299010	Frozen fish fillets of other endangered fish (whether or not minced or not)	0
34	304990010	Other frozen fish meat of endangered fish (whether or not minced or not)	0
35	305200010	Dried, smoked and salted livers and roes of endangered fish	0
36	3052000101	Dried, smoked and salted livers and roes of endangered fish that imposed at 13%	0

37	3052000102	Cooked dried, smoked and salted livers and roes of endangered fish that imposed at 17%	0
38	305300010	Dried or salted fish fillets of endangered fish (other than smoked)	0
39	3053000101	Dried or salted fish fillets of endangered fish that imposed at 13%	0
40	3053000102	Dried or salted fish fillets of endangered fish that imposed at 17%	0
41	305599010	Other dried fish fillets of endangered fish (whether or not salted but other than smoked)	0
42	305699010	Other salted and in brine endangered fish (other than salted or smoked)	0
43	307601010	Endangered snails o/t sea snails for cultivation	0
44	307609010	Other endangered snails o/t sea snails, excl for cultivation	0
45	307911010	Endangered aquatic invertebrates, nes, for cultivation (other than crustaceans)	0
46	307919910	Other endangered live, fresh and chilled aquatic invertebrates (other than abalone)	0
47	307999010	Other frozen, dried and salted endangered aquatic invertebrates (including the powder and pellets of aquatic invertebrates for human consumption)	0
48	3079990101	Other frozen, dried and salted endangered aquatic invertebrates	0
49	3079990102	Other frozen, dried and salted endangered aquatic invertebrates that imposed at 17%	0
50	407001010	Endangered wild fowl eggs for pure-bred breeding	0
51	407002910	Other fresh endangered wild fowl eggs in shell	0
52	407009910	Other salted or cooked endangered wild fowl eggs in shell	0
53	4070099101	Other salted or cooked endangered wild fowl eggs in shell	0
54	4070099102	Other salted or cooked endangered wild fowl eggs in shell, in airtight containers, imposed at 17%	0
55	410009010	Other unlisted endangered wild animal products (edible)	0
56	502901910	Endangered badger and other brush making hair	0
57	5029019101	Endangered badger and other brush making	0

		hair	
58	5029019102	Endangered badger and other brush making hair imposed at 17%	0
59	502902010	Endangered badger and other brush making hair waste	0
60	505100010	Endangered wild fowl raw feathers and down for stuffing (only washing, disinfection and other treatment but not for further processing)	0
61	5051000101	Endangered wild fowl raw feathers and down for stuffing	0
62	5051000102	Endangered wild fowl raw feathers and down for stuffing, imposed at 17%	0
63	505909010	Other endangered wild fowl raw feathers and down (including skins and other parts of birds with feathers or down)	0
64	5059090101	Other endangered wild fowl raw feathers and down	0
65	5059090102	Other washed endangered wild fowl raw feathers and down, imposed at 17%	0
66	507100020	Other endangered wild ivory, and its powder and waste	0
67	508001010	Powder and crushed aggregates of coral and other endangered marine products (including the powder and waste of molluscs, crustaceans and echinodermata)	0
68	508009010	Shells and bones of coral and other endangered marine products (including the shells and cuttlebone of molluscs, crustaceans and echinodermata)	0
69	510009010	Bile and other products of other endangered wild animals (whether or not dried, fresh, chilled, frozen or temporarily conserved by other methods)	0
70	511100010	Endangered wild bovine semen	0
71	511911110	Germ cell of endangered fish	0
72	511911910	Inedible products of endangered fish (including fish maw)	0
73	511919010	Products of endangered aquatic invertebrate (including crustaceans, molluscs and dead animals of chapter 3)	0
74	511991010	Semen of endangered wild animals (other than bovine semen)	0
75	511992010	Endangered wild animal embryo	0

76	511999010	Other unlisted endangered wild animal products (including dead animals of Chapter 1 not edible for human)	0
77	601109191	Seeding dormant endangered plant bulbs (including corms, collars, tubers, rhizomes)	0
78	601109991	Other dormant endangered plant bulbs (including corms, collars, tubers, rhizomes, tuberous roots)	0
79	601200091	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes (including bulbs, collars, corms, tuberous roots, and chicory plants)	0
80	602100010	Unrooted cuttings and slips of endangered plants	0
81	602909991	Other live endangered plants (other than for seeding)	0
82	603190010	Fresh endangered plant cut flowers and buds (for bouquet or ornamental purpose)	0
83	603900010	Dried, dyed, bleached or otherwise prepared endangered cut flowers and buds (for bouquet or ornamental purpose, other than fresh)	0
84	604910010	Fresh parts of endangered plants (without flowers/buds, for ornamental purpose)	0
85	604990010	Dyed or prepared parts of endangered plants (without flowers or buds, for ornamental purposes)	0
86	714909091	Other endangered roots or tubers with high starch or alantoin content (including sago, whether or not sliced or pelleted, fresh, chilled, frozen or dried)	0
87	802903020	Other fresh or dried endangered shelled pine nuts	0
88	802909020	Other fresh or dried endangered shelled pine nuts (whether or not shelled or peeled)	0
89	811909022	Other frozen endangered pine nuts	0
90	812900022	Other endangered pine nuts temporarily conserved (treated by sulfur dioxide gas, salt water and other substances, but not suitable for direct eating)	0
91	1211903991	Other fresh or dried endangered plants mainly used for spicery (including its parts, whether or not cut, crushed or grinded)	0

92	1211905091	Endangered plants mainly used for flavoring(including its parts, whether or not cutted, crushed or grinded)	0
93	1211909991	Other fresh or dried endangered plants for insecticides (whether or not cutted, crushed or grinded)	0
94	1212999910	Other endangered plant products for human consumption (including non-baked cichory root, and core and nut)	0
95	1301904010	Pine resin of endangered pinaceae plants	0
96	1301909091	Natural gum and resin of other endangered plants (including natural gum and resin and other oleoresin (such as glycosidal resin)	0
97	1302199013	Endangered plant juice and extract used for preparing agricultural chemical	0
98	1302199097	Other endangered plant juice and extract	0
99	1302390010	Unlisted endangered plant glue solution and thickening agent	0
100	1401200010	Endangered rattan	0
101	1504300010	Oils, fats and their fractions of endangered mammals (only marine)	0
102	1506000010	Fatts prepared from other endangered animals (including those taking hippo, bear, hare and turtle as raw materials and	0
103	1601001010	Meat, offal and blood-made natural casing sausage of endangered wild animals (including No.0208 wild animals and likes)	0
104	1601002010	Meat, offal and blood-made natural casing sausage of endangered wild animals (including No.0208 wild animals and likes)	0
105	1601003010	Ssausage products based on contents of endangered wild animals (including No.0208 wild animals )	0
106	1602100010	Homogenized products containing the contents of endangered wild animals (referring to produts refined and homogenized by meat, edible offal or animal blood in retailing package)	0
107	1602501010	Cans containing meat of endangered urus	0
108	1602509010	Prepared endangered urus and offal in airtight containers	0
109	1602901010	Prepared other endangered wild animals and offal in airtight containers	0



110	1602909010	Prepared or preserved of other endangered wild animal meats (including offal and blood)	0
111	1603000010	Meats containing endangered wild animals and fish (referring to No.0208 and 030192 wild animals and fish)	0
112	1604199010	Prepared or preserved endangered fish (whole or sliced, but not minced)	0
113	1604201910	Non-whole or sliced endangered fish in air tight containers (other than shark fin)	0
114	1604209910	Other prepared or preserved endangered fish (non-whole, non-sliced, non-canned, other than shark fin)	0
115	1605909010	Other prepared or preserved endangered mollusk (including other aquatic invertebrates)	0
116	2106903010	Royal jelly preparations containing endangered plant contents	0
117	2106909910	Other unlisted foods containing endangered plant contents	0
118	2202100010	Flavoured and sweetened other mineral waters containing endangered plant extracts (including mineral water and soda water)	0
119	2202900011	Bulk non-alcoholic beverages containing endangered plant extracts (excluding No.2009 fruit juice or vegetable juice)	0
120	2202900091	Bulk non-alcoholic beverages containing endangered plant extracts (excluding No.2009 fruit juice or vegetable juice)	0
121	2208909021	Tuber distilled liquor containing endangered plant extracts	0
122	2208909091	Other distilled liquor and alcoholic beverages containing endangered wild animal and plant contents	0
123	25231000	Cement clinkers	0
124	25232100	White cement, whether or not artificially coloured	0
125	25232900	Other portland cement	0
126	25233000	Aluminous cement	0
127	25239000	Other hydraulic cements	0
128	27071000	Benzole	0
129	27072000	Toluole	0
130	27073000	Xylol	0
131	27074000	Naphthalene	0

132	27075000	Other aromatic hydrocarbon mixtures of which $\geq 65\%$ by volume (including losses) distils at 250°C	0
133	27079100	Creosote oils	0
134	27079910	Phenols	0
135	27079990	Other oils and other products of distillation of high temperature coal tar, nes; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	0
136	27101130	Rubber solvent, paint solvent, extractive solvent	0
137	27101130001	Rubber solvent, paint solvent, extractive solvent imposed at 30%	0
138	2710119101	Nonene ( isomer mixture content exceeds 90%)	0
139	2710119190	Other nonene	0
140	2710119910	Isoamylene isomeride mixture	0
141	2710119990	Other light oils and preparations (including containing by weight $\geq 70\%$ of oil)	0
142	2710191910	Dikma(C9-C13)	0
143	2710191990	Other kerosene distillages oils and preparations	0
144	27111200	Liquefied propane	0
145	27111310	Liquefied butanes in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity exceeding 300 cm <sup>3</sup>	0
146	27111390	Other liquefied butanes	0
147	27111400	Liquefied ethylene, propylene, butylene and butadiene	0
148	27111910	Other liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity exceeding 300 cm <sup>3</sup>	0
149	27111990	Other liquefied petroleum gases and gaseous hydrocarbons	0
150	28011000	Chlorine	0
151	28012000	Iodine	0
152	28013010	Fluorine	0
153	28013020	Bromine	0

154	28020000	Sulphur, sublimed or precipitated; colloidal sulphur	0
155	28030000	Carbon (carbon blacks and other forms of carbon)	0
156	28041000	Hydrogen	0
157	28042100	Argon	0
158	28042900	Other rare gases	0
159	28043000	Nitrogen	0
160	28044000	Oxygen	0
161	2804500010	Boron and its alloys with granules < 500µm (content ≥ 97%, whether or not spheric, ellipsoid, pulverization, crushed metallic fuel)	0
162	2804500020	Boron slurry with an energy density > 40MJ/kg (boron slurry formed through boron solved in the solution)	0
163	2804500090	Tellurium and other boron	0
164	28046110	Monocrystals silicon rods, diameter ≥ 7.5cm,  containing by weight ≥ 99.99%, doped for electronics	0
165	280461200	Monocrystals silicon rods, diameter ≥ 7.5cm,  containing by weight ≥ 99.99%, doped for electronics	0
166	2804619001	polysilicon, containing by weight ≥ 99.99%	0
167	2804619090	Other silicones containing by weight ≥ 99.99%	0
168	28049010	Selenium rods, doped, for electronic industry	0
169	28049090	Other selenium	0
170	28051100	Sodium	0
171	2805120010	High purity calcium (metal impurities  (excluding magnesium) < 1 % and boron content < 1 lakh	0
172	2805120090	Other calcium	0
173	28051900	Other alkali and alkaline-earth metals	0

174	28054000	Mercury	0
175	28061000	Hydrogen chloride (hydrochloric acid)	0
176	28062000	Chlorosulphuric acid	0
177	2807000010	Sulphuric acid	0
178	2807000090	Fuming nitric acid	0
179	2808000010	Red fuming nitric acid	0
180	2808000090	Sulphonitric acids and other nitric acid	0
181	28091000	Diphosphorus pentaoxide	0
182	28092010	Phosphoric acid, metaphosphoric and pyrophosphoric acid	0
183	28092090	Other polyphosphoric acids	0
184	28100010	Oxides of boron	0
185	28100020	Boric acids	0
186	28111910	Hydrocyanic acid (including hydrogen cyanide)	0
187	2811199010	Hydriodic acid	0
188	2811199020	Arsenic acid, pyroarsenic acid and metaarsenic acid	0
189	2811199090	Other inorganic acids	0
190	28112100	Carbon dioxide	0
191	28112200	Silicon dioxide	0
192	2811290010	Arsenic trioxide, arsenic oxide, arsenous acid anhydride, arsenic, white arsenic, arsenous oxide, arsenous trioxide)	0
193	2811290020	Dinitrogen tetraoxide	0
194	2811290090	Other inorganic oxygen compounds of non-metals	0
195	28121030	Carbonyl dichloride (phosgene)	0
196	28121041	Sulfur Monochloride (sulfur chloride)	0
197	28121042	Sulfur dichloride	0
198	28121043	Phosphorus trichloride	0
199	28121044	Arsenic trichloride	0
200	28121045	Phosphorus pentachloride	0
201	28121049	Other chlorides of non-metals	0
202	28121090	Other chlorides of non-metals	0
203	2812900010	Chlorine trifluoride	0
204	2812900020	Arsenic trifluoride, arsenic bromide, arsenic triiodide (arsenic fluoride, arsenic protobromide, arsenic iodide)	0
205	2812900030	Sulfuryl fluoride	0
206	28129000301	Sulfuryl fluoride, imposed at 13%	0
207	28129000302	Sulfuryl fluoride, imposed at 17%	0

208	2812900090	Other halides and halide oxides of non-metals	0
209	28131000	Carbon disulphide	0
210	2813900010	Phosphorus pentasulfide	0
211	2813900090	Other sulphides of non-metals ; phosphorus trisulphide	0
212	28141000	Anhydrous ammonia	0
213	28142000	Ammonia in aqueous solution	0
214	28151100	Solid sodium hydroxide	0
215	28151200	Sodium hydroxide, in aqueous solution (soda lye or liquid soda)	0
216	28153000	Peroxides of sodium and potassium	0
217	28161000	Hydroxide and peroxide of magnesium	0
218	28164000	Oxide, hydroxide and peroxide of strontium or of barium	0
219	28170010	Zinc oxide	0
220	28170010001	Zinc oxide, imposed at 13%	0
221	28170010002	Zinc oxide, imposed at 17%	0
222	28170090	Zinc peroxide	0
223	28191000	Chromium trioxide	0
224	28199000	Other chromium oxides and hydroxides	0
225	28201000	Manganese dioxide	0
226	28209000	Other manganese oxides	0
227	28211000	Iron oxides and hydroxides	0
228	28212000	Earth colours, containing $\geq 70\%$ by weight of combined iron evaluated as $\text{Fe}_2\text{O}_3$	0
229	28220090	Other cobalt oxides and hydroxides (including commercial cobalt oxides)	0
230	28230000	Titanium oxides	0
231	28241000	Lead monoxide (litharge, massicot)	0
232	28249010	Red lead and orange lead	0
233	28249090	Other lead oxides	0
234	28251090	Other hydrazine and hydroxylamine and their inorganic salts	0
235	28252010	Lithium hydroxide	0
236	28252090	Lithium oxide	0
237	28253010	Divanadium pentaoxide	0
238	28253090	Other vanadium oxides and hydroxides	0
239	28254000	Nickel oxides and hydroxides	0
240	28255000	Copper oxides and hydroxides	0
241	28256000	Germanium oxides and zirconium dioxides	0
242	28257000	Molybdenum oxides and hydroxides	0
243	28258000	Antimony oxides	0

244	28259011	Tungstic acid	0
245	2825901910	Blue tungsten oxide	0
246	2825901990	Other tungsten oxides and hydroxides	0
247	2825909000	Other metal oxides and hydroxides	0
248	2826120000	Fluorides of aluminium	0
249	2826191010	Ammonium hydrogen fluoride	0
250	2826191090	Other fluoride of ammoniac acid	0
251	2826192010	Sodium fluoride	0
252	2826192020	Sodium hydrogenfluoride	0
253	2826192090	Other fluorides of Sodium	0
254	2826199010	Potassium fluoride	0
255	2826199020	Potassium hydrogen fluoride	0
256	2826199030	Lead fluoride, lead tetrafluoride and cadmium fluoride	0
257	2826199090	Other fluorides	0
258	2826900001	lithium hexafluoroaluminate	0
259	2826900090	Other fluorosilicates and fluoroaluminates(including complex fluorine salts)	0
260	28271010002	Ammonium chloride used as fertilizer, imposed at 13%	0
261	28271090	Ammonium chloride other than use as fertilizer	0
262	28272000	Calcium chloride	0
263	28273100	Magnesium chloride	0
264	28273200	Aluminium chloride	0
265	28273500	Nickel chloride	0
266	28273910	Lithium chloride	0
267	28273920	Barium chloride	0
268	28273990	Other chlorides	0
269	28274100	Chloride oxides and chloride hydroxides of copper	0
270	28275100	Bromides of sodium or of potassium	0
271	28275900	Other bromides and bromide oxides	0
272	28281000	Commercial calcium hypochlorite and other calcium hypochlorites	0
273	28289000	Hypochlorites (excl. of calcium) and chlorites; hypobromites	0
274	28291100	Sodium chlorates	0
275	28291910	Potassium chlorates	0
276	28291990	Chlorates other than of sodium or of potassium	0

277	2829900010	Spheroid ammonium perchlorate with granules < 500µm	0
278	2829900090	Other perchlorates; bromates and perbromates; iodates and periodates	0
279	28301010	Sodium sulphide	0
280	28301090	Other sodium sulphides	0
281	28309020	Antimony sulphide	0
282	28309030	Cobalt sulphide	0
283	28309090	Other sulphides and polysulphides	0
284	28311010	Dithionites of sodium	0
285	28311020	Sulphoxylates of sodium	0
286	28319000	Other dithionites and sulphoxylates of sodium	0
287	28321000	Sodium sulphites	0
288	28322000	Other sulphites	0
289	28323000	Thiosulphates	0
290	28331900	Other sodium sulphates	0
291	28332100	Sulphates of magnesium	0
292	28332200	Sulphates of aluminium	0
293	28332400	Sulphates of nickel	0
294	28332500	Sulphates of copper	0
295	28332500001	Sulphates of copper, imposed at 13%	0
296	28332500002	Sulphates of copper, imposed at 17%	0
297	28332700	Sulphates of barium	0
298	28332910	Ferrous sulphate	0
299	28332930	Sulphates of zinc	0
300	28332990	Other sulphates	0
301	28333010	Potassium alum	0
302	28333090	Other alum	0
303	28334000	Persulfate	0
304	28341000	Nitrite	0
305	28342110	Potassium nitrate used as fertilizer	0
306	28342190	Potassium nitrate not used as fertilizer	0
307	28342910	Cabaltous nitrate	0
308	28342990	Other nitrates	0
309	28353100	Sodium triphosphate (trimeric sodium phosphate)	0
310	28362000	Sodium carbonate (calcined soda)	0
311	28363000	Sodium bicarbonate (saleratus)	0
312	28364000	Carbonates of potassium	0
313	28365000	Calcium carbonate	0
314	28366000	Barium carbonate	0
315	28369100	Carbonates of lithium	0

316	28369200	Carbonates of strontium	0
317	28369910	Magnesium carbonate	0
318	28369930	Cobalt carbonate	0
319	28369940	Commercial ammonium carbonate & other ammonium carbonates	0
320	28369990	Other carbonates and percarbonates	0
321	28371110	Sodium cyanide(galangal)	0
322	28371120	Sodium cyanide oxide	0
323	28371910	Potassium cyanide	0
324	2837199011	Zinc cyanide,cuprous cyanide,cupric cyanide ( )	0
325	2837199012	Nickelous cyanide, calcium cyanide (Nickel cyanide )	0
326	2837199013	Barium cyanide, cadmium cyanide,plumbous cyanide	0
327	2837199014	Cobaltous cyanide (cobaltous cyanide ( II)\ cobaltous cyanide ( III))	0
328	2837199090	Other cyanides and cyanide oxides	0
329	2837200011	Nickel potassium cyanide,sodium copper-zinc cyanide salt (Nickel potassium cyanide, Potassium nickel cyanide, cupric salt)	0
330	2837200012	Sodium Cuprous Cyani,potassium cuprocyanide (Copper sodium cyanide,Sodium copper cyanide, POTASSIUM COPROCYANIDE)	0
331	2837200090	Other complex cyanides	0
332	28391900	Other sodium salts	0
333	2839900010	Lead metasilicate	0
334	2839900090	Other silicates: commercial alkali silicates	0
335	28401900	Other disodium tetraborate	0
336	28402000	Other borates	0
337	28403000	Peroxoborates	0
338	28416100	Potassium permanganate	0
339	28416900	Manganites, manganates & permanganates o/t of potassium	0
340	28417010	Ammonium molybdate	0
341	28417090	Molybdates other than of ammonium	0
342	28418020	Sodium tungstate	0
343	28418030	Calcium wolframate	0
344	28418040	Ammonium metatungstate	0



345	28418090	Other tungstates	0
346	2841900090	Other salts of oxometallic & peroxometallic acids	0
347	28421000	Double or complex silicates (including sillico aluminate whether chemically defined or not)	0
348	28429010	Fulminates; cyanates & thiocyanates	0
349	2842909013	Sodium arsenite, potassium arsenite, calcium arsenite (sodium metaarsenite)	0
350	2842909014	Strontium arsenite, barium arsenite, ferric arsenite	0
351	2842909015	Cupric arsenite, zinc arsenite, lead arsenite (Cupric arsenite)	0
352	2842909016	Antimony Arsenite, ammonium arsenate, diammonium hydrogen citrate	0
353	2842909017	Sodium arsenate, disodium hydrogen arsenate, monosodium arsenate (trisodium arsenate)	0
354	2842909018	potassium arsenate, monopotassium arsenate, magnesium arsenate	0
355	2842909019	Calcium arsenate, barium arsenate, ferric arsenate (Tricalcium arsenate)	0
356	2842909021	Iron arsenate, copper arsenate, zinc arsenate	0
357	2842909022	Lead arsenate, Antimony arsenate, Sodium metaarsenate	0
358	2842909023	Lead selenide, cadmium selenide, cadmium telluride	0
359	2842909090	Other salts of inorganic acids or peroxyacids (excl. azides)	0
360	2843210000	Silver nitrate	0
361	2843290010	Silver cyanide, silver potassium cyanide, silver arsenite (Potassium silver cyanide, silver arsenate)	0
362	2843290090	Other silver compounds (whether chemically defined or not)	0
363	2843900010	Palladium chloride	0
364	28439000902	Amalgams of precious metals	0

365	28439000903	Diammine palladous chloride crystalloid, dichlorotetraaminopalladium crystalloid, dichlorotetraaminopalladium solution, palladium nitrate solution, low palladium nitrate solution, palladium acetate crystalloid, rhodium nitrate solution, rhodium chloride crystalloid, rhodium chloride solution, rhodium sulfate solution, rhodium iodide crystalloid, rhodium sulfurous acid solution, Wilkinson catalyst, Tris(triphenylphosphine)rhodium(I) chloride, Rhodium octanoic crystalloid, rhodium acetate crystalloid	0
366	28441000	Natural uranium and its compounds(including its alloy,dispersions, ceramic product and mixture)	0
367	28442000	U235 enriched uranium, plutonium and their compounds(including its alloy,dispersions, ceramic product and mixture)	0
368	28443000	U235 depleted uranium, thorium and their compounds(including its alloy,dispersions, ceramic product and mixture)	0
369	2844401010	Radium-226 and its compounds	0
370	2844401090	Other radium and its salts	0
371	28444020	Radioactive cobalt and its salts(including its alloy,dispersions, ceramic product and mixture)	0
372	2844409010	Uranium-233 and its compounds (including all kinds of materials taking on look of metal, alloy, compound or condensate)	0
373	2844409090	Other radioactive elements and isotopes and their compounds (radioactive elements and isotopes other than No.284410,284420 and 284430)	0
374	28445000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0
375	28451000	Heavy water (deuterium oxide)	0
376	2845900010	Deuterium and deuteride other than heavy water	0
377	2845900020	Isotope Boron 10 and its compounds and mixtures (boron and its compounds and mixtures with Isotope Boron 10 amounting to more than 20% of boron)	0

378	2845900030	Enriched isotope lithium 6 and its compounds and mixtures (Enriched isotope lithium 6 referring to its enrichment > 7.5% (weigh by atomicity) )	0
379	2845900090	Other isotopes and compounds (other than No.2844)	0
380	28470000	Hydrogen peroxide, whether or not solidified with urea	0
381	2848000010	Aluminium phosphide, zinc phosphide	0
382	28480000101	Aluminium phosphide, zinc phosphide, imposed at 13%	0
383	28480000102	Aluminium phosphide, zinc phosphide, imposed at 17%	0
384	2848000090	Other phosphide (whether or not chemically defined, but not including ferro phosphorus)	0
385	28499010	Boron carbide	0
386	28499090	Other carbide	0
387	2850000010	Hydrogen arsenide (Arsenic hydride, arsenic hydride, arsine)	0
388	2850000090	Other hydrides, nitrides, silicides (including azides, borides; excluding carbide which can be included in No.2849)	0
389	2852000002	Other inorganic and organic mercury compounds, other than amalgam	0
390	28530020	Cyanogen chloride	0
391	2853009020	Cyanogen, cyanogen iodide, bromine cyanide (including lead amalgam, dicyanogen, cyanogen iodide, cyanogen bromide)	0
392	2853009030	Cyanamide	0
393	28530090301	Cyanamide, imposed at 13%	0
394	28530090302	Cyanamide, imposed at 17%	0
395	2853009090	Other inorganic compounds, compressed air (including conductive water, liquid air, amalgam, other than amalgams of precious metals)	0
396	29102000	Methyloxirane (propylene oxide)	0
397	29103000	1-chloro-2,3-epoxypropane (epichlorohydrin)	0
398	29225000	Amino-alcohol/acid-phenols; amino-compounds with oxygen function	0
399	29224220	Sodium glutamate	0
400	3001200010	Glands and organs of other endangered wild animals (including their secretions)	0

401	3001909091	Other endangered animal products (for disease treatment and prevention)	0
402	3002909011	Blood products of endangered animals	0
403	3003909020	Mixed medicine containing other unlisted endangered animals and plants (not in measured dosage or not in forms of packing for retail sale; mixed referring to containing two or above contents)	0
404	3004905110	Chinese medicated liquors or wines containing endangered animal and plant contents (in measured doses or in forms of packing for retail sale)	0
405	30049051101	Chinese medicated liquors or wines containing endangered animal and plant contents which exclude consumption tax)	0
406	30049051102	Chinese medicated liquors or wines containing endangered animal and plant contents which include consumption tax)	0
407	3004905910	Medicaments of chinese type containing endangered animal and plant contents (in measured doses or in forms of packing for retail sale)	0
408	3004909010	Medicines containing endangered animal and plant contents (in measured doses or in forms of packing for retail sale; excluding Paclitaxel)	0
409	3101001100	Unchemicalized guano	0
410	3101001900	Other unchemicalized animal and vegetable fertilizers	0
411	3101009010	Chemicalized animal and vegetable fertilizers containing animal contents (such as manure and leather)	0
412	3101009090	Other chemicalized animal and vegetable fertilizers	0
413	31022100002	Ammonium sulphate, imposed at 13%	0
414	31022900	Double salts and mixtures of ammonium sulphate and ammonium nitrate	0
415	31023000	Ammonium nitrate (whether or not aqueous solution)	0
416	31023000001	Ammonium nitrate, imposed at 13%	0
417	31023000002	Ammonium nitrate, imposed at 17%	0
418	31024000	Mixtures of ammonium nitrate with inorganic non-fertilizing substances	0
419	31025000	Sodium nitrate	0
420	31025000001	Sodium nitrate, imposed at 13%	0

421	31025000002	Sodium nitrate, imposed at 17%	0
422	31026000	Double salts and mixtures of calcium nitrate and ammonium nitrate	0
423	31029010	Calcium cyanamide	0
424	31029090002	Other mineral nitrogenous and chemical fertilizers	0
425	31039000002	Basic slag	0
426	31042010	Analytically pure potassium chloride	0
427	31042090	Other potassium chloride	0
428	31043000	Potassium sulphate	0
429	31049010	Camallite, sylvite & other crude natural potassium salts	0
430	31049090	Other mineral potassic and chemical fertilizers	0
431	3105100010	Ammonium nitrate made in flakes or similar shapes or in forms of packing for retail sale ( in packages of a gross weight=<10kg)	0
432	3105100090	Other goods of chapter 31 made in flakes or similar shapes or in forms of packing for retail sale ( in packages of a gross weight=<10kg)	0
433	31052000012	Chemical fertilizer or mineral fertilizer, imposed at 13%	0
434	31052000902	Chemical fertilizer or mineral fertilizer, imposed at 13%	0
435	31055100002	Fertilizers containing nitrate and phosphate, imposed at 13%	0
436	31055900002	Fertilizers containing nitrogen and phosphor, imposed at 13%	0
437	31056000002	Fertilizers containing potassium and phosphor, imposed at 13%	0
438	31059000002	Other fertilizers, imposed at 13%	0
439	32011000	Quebracho extract	0
440	32012000	Wattle extract	0
441	3201901010	Other endangered vegetable tannin extract	0
442	3201901090	Other vegetable tannin extract	0
443	32019090	Tannin acid and its salt, ether, ester and other derivatives	0
444	32021000	Organic synthetic tanning material	0
445	32029000	Inorganic tanning material and tanning agent (whether or not containing natural tanning substances, including pretan enzyme preparation )	0
446	32030011	Natural indigo blue and preparations thereof	0

447	3203001910	Colouring matter of endangered plant origin and its preparations (referring to those based on plant colouring agent)	0
448	3203001990	Other colouring matter of plant origin and its preparations (referring to those based on plant colouring agent)	0
449	32041100	Disperse dyes and preparations based thereon	0
450	32041200	Acid dyes and preparations; mordant dyes and preparations (including preparations based thereon, whether or not chemically defined )	0
451	32041300	Basic dyes and preparations based thereon	0
452	32041400	Direct dyes and preparations based thereon	0
453	32041510	Synthetic indigo (reduction indigo)	0
454	32041590	Other vat dyes and preparations based thereon (including used for pigment)	0
455	32041600	Reactive dyes and preparations based thereon (whether or not chemically defined )	0
456	32041700	pigments and preparations based thereon	0
457	32041911	Sulphur black and preparations based thereon	0
458	32041919	other sulphur dyes and preparations based thereon	0
459	32041990	Mixture composed of other colouring matters	0
460	32042000	Organic synthetic product used as optical brightener	0
461	32049010	biological stains and dye indicators	0
462	32049090	Organic synthetic product used as luminophores	0
463	32050000	Color lake and preparations based thereon	0
464	32061110	Titanium pigment	0
465	32061190	Pigment containing 80% or more by weight of titanium dioxide calculated on the dry matter	0
466	32061900	Other pigments and preparations based on titanium dioxide	0
467	32062000	Pigments and preparations based on chromium compounds	0
468	32064100	Ultramarine and preparations based thereon	0
469	32064210	Lithopone	0
470	32064290	Other pigments and preparations based on zinc sulphide	0
471	32064900	Other inorganic colouring matter and preparations	0
472	32065000	Inorganic products used as luminophores	0

473	32071000	Prepared pigments, opacifiers, coloring matter and similar preparations	0
474	32072000	Vitrifiable enamels and glazes, englobes and similar preparations	0
475	32073000	Liquid lustres and similar preparations	0
476	32074000	Glass frit and other glass in the form of powder, granules or flakes	0
477	32081000	Paints and varishes based on polyesters, in a non-aqueous medium	0
478	3208201001	Coating for optical fiber dispersed or solved in non-aqueous medium (based on polyamine esters of acrylic acid)	0
479	3208201090	Other polyacrylic acid paints and varishes (in a non-aqueous medium based on acrylate copolymer, including enamel varnish and bronze varnish )	0
480	32082020	Paints and varishes based on polyethylene, in a non-aqueous medium (based on polyvinyl, including enamel varnish and bronze varnish )	0
481	3208901001	Coating for optical fiber dispersed or solved in non-aqueous medium (based on polyamine esters of acrylic acid)	0
482	3208901090	Other paints and varishes based on polyamine ester (in aqueous medium, including enamel varnish and bronze varnish )	0
483	32089090	Other paints and varishes, in a non-aqueous medium (including paints based on polymer, specified in note 4 of this chapter)	0
484	32091000	Paints and varishes based on polyacrylic acid (including enamel varnish and bronze varnish, dispersed or solved in aqueous medium)	0
485	32099010	Paints and varishes based on epoxide resin (including enamel varnish and bronze varnish, dispersed or solved in aqueous medium)	0
486	32099020	Paints and varishes based on fluoride resin (including enamel varnish and bronze varnish, dispersed or solved in aqueous medium)	0
487	32099090	Other polymer paints and varishes solved in aqueous medium (based on synthetic polymer or chemically-modifying natural polymer)	0

488	32100000	Other paints and vanishes and prepared pigments for leather finishg (including enamel varnish, bronze varnish and distemper based on non-polymer))	0
489	32110000	Prepared driers	0
490	32121000	Stamping foils	0
491	32129000	Pigments in non-aqueous media, for retail sale	0
492	32131000	Pigments in sets (for artists, students and advertising art designers)	0
493	32139000	Pigments, coloring agents and similar preparations not in sets (packed in flakes, tubes, cans, bottles, flat boxes and other similar shapes or packages)	0
494	32141000	Mastics and painters fillings used for glass installation (including mastics, resin gum,caulk compound and other cementing compounds)	0
495	32149000	Non-refractory coating preparations (used for doors, inner walls, floorboard, ceiling, etc)	0
496	32151100	Black printing ink (whether or not concentrated or solid)	0
497	32151900	Other printing inks (whether or not concentrated or solid)	0
498	32159010	Writing ink (whether or not concentrated or solid)	0
499	32159090	Painting ink and other inks (whether or not concentrated or solid)	0
500	3301299991	Essential oils of other non-citrus endangered plant fruit (including extracts and neat oils)	0
501	3301309010	Other resinoids of endangered plants	0
502	3301901010	Oleoresins extracted from endangered plants	0
503	3304990091	Other cosmetics containing endangered plant contents	0
504	3305100010	Shampoo containing endangered plant contents	0
505	3306101010	Toothpaste containing endangered plant contents	0
506	3404900000	Other artificial waxes and prepared waxes	0
507	3406000010	Candles and the likes containing endangered animal contents	0
508	3802100000	activated carbon	0
509	3802900010	Endangered animal black (including waste animal black)	0



510	3802900090	Activated natural mineral products; other animal blacks (including waste animal black)	0
511	3824300010	Mixed non-agglomerated metal carbides (including mixed together or with metallic binders)	0
512	3824300090	Other mixed non-agglomerated metal carbides (including mixed together or with metallic binders)	0
513	4107111010	Whole endangered urus leather in full grains, unsplit and grain splits (tanned, parchment-dressed or further prepared)	0
514	4107111090	Whole urus leather in full grains, unsplit and grain splits (tanned, parchment-dressed or further prepared)	0
515	4107121010	Whole endangered urus leather in full grains, split and grain splits (tanned, parchment-dressed or further prepared)	0
516	4107121090	Whole urus leather in full grains, split and grain splits (tanned, parchment-dressed or further prepared)	0
517	4107920010	Non-whole urus leather in full grains, split and grain splits (tanned, parchment-dressed or further prepared)	0
518	4107920090	Non-whole leather in full grains, split and grain splits (tanned, parchment-dressed or further prepared)	0
519	4112000000	Processed skins of sheep or lambs ( tanned, parchment-dressed or further prepared, without hair on)	0
520	4113100000	Processed skins of goats or goatling ( tanned, parchment-dressed or further prepared, without hair on)	0
521	4113200010	Processed skins of deer and pig ( tanned, parchment-dressed or further prepared, without hair on)	0
522	4113200090	Processed pig leather ( tanned, parchment-dressed or further prepared, without hair on)	0
523	4201000010	Saddlery and harness made of endangered wild animal materials (suitable for all kinds of animals)	0
524	4202111010	Suitcases with surface made by endangered wild animal leathers (including composition leather and enamelled leather)	0

525	4202119010	Suitcases and bags with surface made by endangered wild animal leathers (including composition leather and enamelled leather)	0
526	4202210010	Handbags with surface made by endangered wild animal leathers (including composition leather and enamelled leather)	0
527	4202310010	Wallet with surface made by endangered wild animal leathers (including composition leather and enamelled leather)	0
528	4202910010	Other containers with surface made by endangered wild animal leathers (including composition leather and enamelled leather)	0
529	4203100010	Garments made by endangered wild animal leathers (including composition leather)	0
530	4203210010	Sport gloves made by endangered wild animal leathers (including composition leather)	0
531	4203291010	Labor gloves made by endangered wild animal leathers (including composition leather)	0
532	4203299010	Other gloves made by endangered wild animal leathers (including composition leather)	0
533	4203301010	Waistbands made by endangered wild animal leathers (including composition leather)	0
534	4203302010	Cartridge belt made by endangered wild animal leathers (including composition leather)	0
535	4203400010	Garment accessories made by endangered wild animal leathers (including composition leather)	0
536	4205001010	Seat covers made by endangered wild animal leathers (including composition leather)	0
537	4205002010	Industrial leather or composition leather products made endangered wild animal leathers (industrial referring to used for equipment, instrument or or other professional technology purpose)	0
538	4205009010	Other products of endangered wild animal leather (including those made by composition leather)	0
539	4302191010	Tanned but untailored endangered fox fur (other than blue fox fur and silver fox fur)	0

540	4302191090	Tanned but untailored leather and fur of other rare endangered animals (Chinchilla weave,minever, other mink fur,otter skin, marmot,lynx fur and flakes and slices)	0
541	4302192010	Tanned but untailored endangered hare skin in whole piece (whether or not with head, tail or paw)	0
542	4302199010	Tanned but untailored leather and fur of other endangered animals	0
543	4302200010	Tanned but untailored head, tail and paw of other endangered animals (including pieces and flakes)	0
544	4302301090	Tanned and tailored leather and fur of rare endangered wild animals (Chinchilla weave,minever, other mink fur,otter skin, marmot,lynx fur and flakes and slices)	0
545	4302309010	Tanned and tailored leather and fur of endangered wild animals (including pieces and flakes)	0
546	4303101010	Endangered wild animal leather and fur garments	0
547	4303102010	Endangered wild animal leather and fur garment accessories	0
548	4303900010	Other products of endangered wild animal leather and fur	0
549	4402100000	Bamboo carbon	0
550	4412101111	Endangered bamboo veneer plywood with at least one outer ply of endangered tropical wood plate (each layer thickness $\leq 6\text{mm}$ )	0
551	4412101119	Other endangered bamboo veneer plywood with at least one outer ply of endangered tropical wood plate (each layer thickness $\leq 6\text{mm}$ )	0
552	4412101191	Endangered bamboo veneer plywood with at least one outer ply of endangered tropical wood plate (each layer thickness $\leq 6\text{mm}$ ; tropical wood referring to those woods listed in subheading note to this chapter)	0
553	4412101921	Sandwich plate glued together by endangered bamboo plates (each layer thickness $\leq 6\text{mm}$ )	0

554	4412101991	Other endangered bamboo veneer plywoods(each layer thickness ≤6mm)	0
555	4412102011	Endangered bamboo sandwich plate with at least one outer ply of endangered non-needlebush (each layer thickness ≤6mm)	0
556	4412102019	Other endangered bamboo sandwich plate with at least one outer ply of endangered non-needlebush (each layer thickness ≤6mm)	0
557	4412102091	Other bamboo sandwich plate with at least one outer ply of endangered non-needlebush (each layer thickness ≤6mm)	0
558	4412109110	Endangered bamboo sandwich plate with at least one outer ply of tropical wood (tropical wood referring to those woods listed in subheading note to this chapter)	0
559	4412109210	Other endangered bamboo sandwich plate with at least one outer ply of wooden shaving board	0
560	4412109910	Other endangered bamboo sandwich plates	0
561	4412310030	Veneer plywood with one outer ply of endangered tropical wood plate (each layer thickness ≤6mm)	0
562	4412321010	Veneer plywood with one outer ply of endangered tropical non-needlebush (each layer thickness ≤6mm; other than bamboo)	0
563	4412329010	Veneer plywood with one outer ply of endangered non-needlebush (each layer thickness ≤6mm; other than bamboo)	0
564	4412390010	Veneer plywoodmade by other endangered wooden plate (each layer thickness ≤6mm; other than bamboo)	0
565	4412941030	Block veneer plyboard with at least one outer ply of endangered tropical wood (also including side lumber-cored plywood and lumber-cored plywood)	0

566	4412941040	Block veneer plyboard with at least one outer fly of endangered non-needlebush (also including side lumber-cored plywood and lumber-cored plywood)	0
567	4412949110	Block veneer plyboard with at least one outer fly of endangered tropical needlebush (also including side lumber-cored plywood and lumber-cored plywood; tropical wood referring to those woods listed in subheading note to this chapter)	0
568	4412949210	Block veneer plyboard with at least one outer fly of endangered needlebush shaving wood plate (also including side lumber-cored plywood and lumber-cored plywood)	0
569	4412949910	Other block veneer plyboard with endangered needlebush shaving wood plate (also including side lumber-cored plywood and lumber-cored plywood)	0
570	44129910302	Sandwich plate with at least one outer ply of endangered tropical wood	0
571	44129910402	Other sandwich plates with at least one outer ply of endangered non-needlebush	0
572	4412999110	Other sandwich plates with at least one outer ply of endangered tropical wood (tropical wood referring to those woods listed in subheading note to this chapter)	0
573	4412999210	Other sandwich plates with at least one outer ply of wooden shaving board	0
574	4412999910	Other sandwich plates with one outer ply of endangered needlebush	0
575	4414000020	Wooden frames for paintings, photographs, mirrors and similar objects made by endangered woods	0
576	4415100020	Wooden boxes and similar packing containers made by endangered woods (cable-drums)	0
577	4415200020	Pallets, box pallets and other load boards made by endangered woods (including wooden pallet frame)	0
578	4418100020	Windows, French-windows and their frames made by endangered wood	0
579	4418200020	Doors and their frames and thresholds made by endangered wood	0
580	4418600010	Column and beam made by endangered wood	0
581	4418710010	Assembled ramin mosaic floorboard	0

582	4418710020	Other assembled endangered wooden mosaic floorboard	0
583	4418710090	Other assembled wooden mosaic floorboard	0
584	4418720010	Assembled multiply ramin floorboard	0
585	4418720020	Assembled multiply endangered wooden floorboard	0
586	4418720090	Assembled multiply wooden floorboard	0
587	4418790010	Assembled multiply ramin floorboard	0
588	4418790020	Assembled endangered wooden floorboard	0
589	4418790090	Other assembled wooden floorboard	0
590	4418900020	Other endangered wooden works for building use (including honeycombed wood panelling)	0
591	4419009020	Tableware and kitchenware made of endangered wood	0
592	4420101020	Statuettes made of endangered wood	0
593	4420102020	Fans made of endangered wood	0
594	4420109020	Other statuettes and adornments made of endangered wood	0
595	4420901020	Inlaid wood made of endangered wood	0
596	4420909020	Boxes and likes, non flooring wood furniture made of endangered wood (the former used for containing jewelry; the latter excluding the furniture listed in chapter 94)	0
597	4421100020	Clothes hangers made of endangered wood	0
598	4421901020	Bobbin scroll made of endangered wood	0
599	4421902110	Disposable ramin rounded sticks, rods, ice jucie sticks and spatula (including similar disposable products)	0
600	4421902120	Disposable endangered wooden rounded sticks, rods, ice jucie sticks and spatula (including similar disposable products)	0
601	4421902190	Disposable wooden rounded sticks, rods, ice jucie sticks and spatula (including similar disposable products)	0
602	4421902210	Disposable acid bamboo rounded sticks, rods, ice jucie sticks and spatula (including similar disposable products)	0
603	4421902290	Disposable bamboo rounded sticks, rods, ice jucie sticks and spatula (including similar disposable products)	0
604	4421909020	Unlisted wooden products made of endangered wood	0
605	5102191010	Endangered rabbit fur, not carded	0

606	5102193010	Endangered animal leather and fur of camelidae, not carded Other endangered wild animal fine wools, not carded	0
607	5102199010	Other endangered wild animal coarse wools, not carded	0
608	5102200010	Endangered wild animal coarse wools, not carded	0
609	5103109010	Fur of other endangered wild animal fine wools	0
610	5103209010	Fine wool wastes of other endangered wild animals (including refuse yarn but not recycling fiber)	0
611	5103300010	Coarse wool wastes of endangered wild animals (including refuse yarn but not recycling fiber)	0
612	5104009010	Fine wools of other endangered wild animals (including coarse recycling fiber)	0
613	5105391010	Carded endangered rabbit leather and fur	0
614	5105400010	Other carded coarse wools of endangered wild animals	0
615	5108100010	Carded fine wool yarn of endangered wild animals not for retailing	0
616	5108200010	Finely carded fine wool yarn of endangered wild animals not for retailing	0
617	5110000010	Coarse wool yarns of endangered animals (including spiral yarn of horse hair, whether or not for retailing)	0
618	6402120010	Ski boots with rubber/plastic sole and surface containing endangered animal leather (including cross-country skiing boots and skiing shoes)	0
619	6402190010	Other sport shoes and boots containing endangered animal leather (rubber and plastic soles and surfaces)	0
620	7113119010	Silver jewellery and parts embedded with endangered animal products (whether or not plated or clad with Other precious metal)	0
621	7113209010	Precious metal jewellery embedded with endangered animal products (including parts)	0
622	7114110010	Silver products and parts embedded with endangered animal products (whether or not plated or clad with Other precious metal)	0

623	73053100	Other longitudinally welded crude steel pipes (crude steel pipe referring to its outer diameter exceeding 406.4mm)	0
624	73053900	Other crude steel pipes welded by other means (crude steel pipe referring to its outer diameter exceeding 406.4mm)	0
625	73059000	Unlisted crude steel pipes with circular section (crude steel pipe referring to its outer diameter exceeding 406.4mm)	0
626	73063000	Other iron or unalloyed steel welded seam pipes with circular section (fine welded seam pipe referring to its outer diameter not exceeding 406.4mm)	0
627	73064000	Other stainless welded seam pipes with circular section (fine welded seam pipe referring to its outer diameter not exceeding 406.4mm)	0
628	73065000	Other alloy-steel welded seam pipes with circular section (fine welded seam pipe referring to its outer diameter not exceeding 406.4mm)	0
629	73066100	Other welded seam pipes with rectangular or square section	0
630	73066900	Other welded seam pipes with non-circular section	0
631	7306900010	Multiple-wall type pipes (capable of contacting the chemical products, made of special anti-corrosion materials)	0
632	7306900090	Other unlisted steel pipes and hollow profiles	0
633	76041000	Unalloyed aluminum bars, rods, sectional materials and profiles	0
634	76042100	Aluminum alloy hollow profiles	0
635	7604290010	Column solid aluminum alloy (the ultimate tensile strength can reach upto 460MPa(0.46×10 <sup>9</sup> ) newton/square meter or above under 293K (20 centigrade))	0
636	7604290090	Other aluminum alloy bars, rods and sectional materials (including profiles)	0
637	76051100	Unalloyed aluminium wire with its maximum section size > 7mm	0
638	76051900	Unalloyed aluminium wire with its maximum section size ≤ 7mm	0



639	76052100	Alloyed aluminium wire with its maximum section size > 7mm	0
640	76052900	Alloyed aluminium wire with its maximum section size ≤ 7mm	0
641	89069090	Fragmented ships and other unlisted non-powered ships	0
642	89069090001	Other unlisted non-powered ships, imposed at 13%	0
643	89069090002	Other unlisted non-powered ships, imposed at 17%	0
644	9003190010	Spectacle frame made by endangered animal products	0
645	9101210010	Automatic-winding precious-metal mechanical watches containing endangered animal leather (watch case made of precious metal or plated with precious metal)	0
646	91012100101	Automatic-winding precious-metal mechanical watches containing endangered animal leather with price above 10000Yuan (including 10000Yuan), imposed with consumption tax	0
647	91012100102	Automatic-winding precious-metal mechanical watches containing endangered animal leather with price below 10000Yuan, not imposed with consumption tax	0
648	9101290010	Nonautomatic-winding precious-metal mechanical watches containing endangered animal leather (watch case made of precious metal or plated with precious metal)	0
649	91012900101	Nonautomatic-winding precious-metal mechanical watches containing endangered animal leather with price above 10000Yuan (including 10000Yuan), imposed with consumption tax	0
650	91012900102	Nonautomatic-winding precious-metal mechanical watches containing endangered animal leather with price below 10000Yuan, not imposed with consumption tax	0
651	9102210010	Other automatic-winding mechanical watches containing endangered animal leather (excluding those with watch case made of precious metal or plated with precious metal)	0

652	91022100101	Other automatic-winding mechanical watches containing endangered animal leather with price above 10000Yuan (including 10000Yuan), imposed with consumption tax	0
653	91022100102	Other automatic-winding mechanical watches containing endangered animal leather with price below 10000Yuan , not imposed with consumption tax	0
654	9102290010	Other nonautomatic-winding mechanical watches containing endangered animal leather(excluding those with watch case made of precious metal or plated with precious metal)	0
655	91022900101	Other nonautomatic-winding mechanical watches containing endangered animal leather with price above 10000Yuan (including 10000Yuan), imposed with consumption tax	0
656	91022900102	Other nonautomatic-winding mechanical watches containing endangered animal leather with price below 10000Yuan , not imposed with consumption tax	0
657	9113900010	Watchband and its parts made of endangered animal leather	0
658	9202100011	Bowed stringed instrument containing endangered animal leather with dutiable price $\geq 15,000$ dollars	0
659	9202100019	Other bowed stringed instrument containing endangered animal leather	0
660	9202900010	Other bowed stringed instrument containing endangered animal contents	0
661	9206000010	Percussion instrument containing endangered animal leather (such as )	0
662	9403300010	Office furniture made of endangered wood	0
663	9403400010	Kitchen furniture made of endangered wood	0
664	9403501010	Endangered redwood furniture for bedroom	0
665	9403509910	Other endangered wooden furniture for bedroom	0
666	9403601010	Endangered redwood furniture (not for bedroom)	0
667	9403609910	Other endangered wood furniture (not for bedroom)	0
668	9404301010	Sleeping bags filled with endangered wild fowl feather or down	0

669	9404901010	Other sleeping products filled with endangered wild fowl feather or down (including the similar products)	0
670	9404902010	Bedclothing filled with endangered animal hair (filled with wild animal furs, including quilt and the likes)	0
671	9504200010	Billiards products and accessories made of endangered wood	0
672	9508100010	Travelling circus with live endangered animals (including the travelling zoo)	0
673	9601100010	Processed endangered animal teeth and their preparations	0
674	9601900010	Other processed endangered animal engraving materials (including its preparations)	0
675	9603301010	Artists brushes made of endangered animal hair	0
676	9603302010	Writing brushed made of endangered animal hair	0
677	9603309010	Similar brushes for the application for cosmetics made of endangered animal hair	0
678	9603509110	Other brushed for mechanical parts made of endangered animal hair (including other brushes for instrumen parts)	0
679	9603509910	Other car fitting brushes made of endangered animal hair	0
680	9603901010	Endangered fowl feather whisk	0
681	9603909010	Other broom and brushes made of endangered animal hair,bristles and tails (including mop and other whisk )	0
682	9606290010	Other buttons containing endangered animal contents	0
683	9611000010	Manual date stamp containing endangered animal contents (including seal stamp and similar stamps)	0
684	9614001010	Tobacco pipe and bowls containing endangered animal contents (only referring to products made of wild mammal teeth)	0
685	9615190010	Combs made of other materials containing endangered animal contents (including horn barrette, metal, plastic and domestic fowl products)	0
686	9701900010	Collages containing endangered animal contents (including similar ornamental plates, referring to all products from endangered	0

		animals)	
687	9703000010	Original copies of sculptures made of endangered animals and plants (referring to all products made from endangered animals and plants)	0

## 2. List of Commodities the Export Rebate Rates of Which Are Lowered

No.	Code of Commodity	Name of Commodity	Tax rebate rate is adjusted to %
1	15071000	Crude soybean oil (but not chemically modified)	5
2	15079000	Refined soya-bean oil and its fractions (including the fractions of crude soybean oil, but not chemically modified)	5
3	15081000	Crude peanut oil (but not chemically modified)	5
4	15089000	Refined peanut oil and its fractions (including the fractions of crude peanut oil, but not chemically modified)	5
5	15091000	Virgin olive oil (but not chemically modified)	5
6	15099000	Refined olive oil and its fractions (including the fractions of crude olive oil, but not chemically modified)	5
7	15100000	Other olive oil and its fractions (whether or not refined, but not chemically modified)	5
8	15111000	Crude palm oil (but not chemically modified)	5
9	15119010	Crude palm olein oil (with melting point ranging from 19°C to 24°C; but not chemically modified)	5
10	15119020	Palm stearin (with melting point ranging from 44°C to 56°C; but not chemically modified)	5
11	15119090	Other refined palm oil (including the fractions of palm oil; but not chemically modified)	5
12	15121100	Crude sunflower oil and safflower oil (but not chemically modified)	5
13	15121900	Refined sunflower oil and safflower oil and their fractions (including the fractions of crude sunflower oil and safflower oil; but not chemically modified)	5
14	15122100	Crude cotton seed oil (whether or not gossypol have been removed)	5

15	15122900	Refined cotton seed oil and its fractions (including the fractions of crude cotton seed oil; but not chemically modified) )	5
16	15131100	Crude coconut oil (but not chemically modified)	5
17	15131900	Other coconut oil and its fractions (but not chemically modified)	5
18	15132100	Crude palm kernel oil or babassu oil (but not chemically modified)	5
19	15132900	Refined palm kernel oil or babassu oil (including their fractions but not chemically modified, other than crude)	5
20	15141100	Crude oil, low erucic acid rape of colza oil (but not chemically modified)	5
21	15141900	Other oil, low erucic acid rape of colza oil (but not chemically modified)	5
22	15149110	Crude oil, non-low erucic acid rape of colza oil (but not chemically modified)	5
23	15149190	Crude mustard oil (but not chemically modified)	5
24	15149900	Refined non-low acid rape of colza oil and mustard oil (including their fractions; but not chemically modified)	5
25	15151100	Crude linseed oil (but not chemically modified)	5
26	15151900	Refined linseed oil and its fractions (including the fractions of crude linseed oil; but not chemically modified)	5
27	15152100	Crude maize oil (but not chemically modified)	5
28	15152900	Refined maize oil and its fractions (including the fractions of crude maize oil; but not chemically modified)	5
29	15153000	Castor oil and its fractions (whether or not refined; but not chemically modified)	5
30	15155000	Sesame oil and its fractions (whether or not refined; but not chemically modified)	5
31	15159010	Jobba oil and its fractions (whether or not refined; but not chemically modified)	5
32	15159020	Nim oil and its fractions (whether or not refined; but not chemically modified)	5
33	15159030	Tung oil and its fractions (whether or not refined; but not chemically modified)	5
34	15159090	Other fixed vegetable oils, fats and their fractions (whether or not refined; but not chemically modified)	5

35	15161000	Hydrogenated, esterified or elaidinized animal fats and oils (including their fractions, whether or not refined; but not further prepared)	5
36	15162000	Hydrogenated, esterified or elaidinized vegetable fats and oils (including their fractions, whether or not refined; but not further prepared)	5
37	28121010	Sulphoxide chloride (thionyl chloride, sulfurous oxychloride)	5
38	28121020	Phosphorus oxychloride (phosphoryl monochloride, phosphorus oxytrichloride)	5
39	28251010	Hydrazine hydrate with purity of 85% and above	5
40	28251010	Hydrazine hydrate with purity of 85% below	5
41	28263000	Sodium hexafluoroaluminate (synthetic cryolite)	5
42	28274900	Other chloride oxides and chloride hydroxides	5
43	28351000	Hypophosphite and phosphite	5
44	28352200	Monosodium orthophosphate and disodium hydrogen phosphate	5
45	28352400	Phosphates of potassium	5
46	28352500002	Calcium hydrogenorthophosphate (dicalcium phosphate), tax has been levied on a tax rate of 17%	5
47	28352600	Other calcium phosphate	5
48	28352910	Trisodium phosphate	5
49	28352990	Other phosphate	5
50	28353900	Other polyphosphate	5
51	28391100	Sodium metasilicate	5
52	28401100	Sodium tetraborate, anhydrous	5
53	2901	Acyclic hydrocarbon	5
54	2902	Cyclic hydrocarbon (other than 29022000 benzene)	5
55	2903	Halogenated derivative of hydrocarbons (other than Tax Fiel No. 29033100, 29035100, 29035200, 29035900 and 29036200)	5
56	2904	Sulfonated, nitrified or nitrosated derivatives of hydrocarbon, whether or not halogenated	5
57	2905	Acyclic alcohols and their halogenated, sulfonated, nitrified or nitrosated derivatives (other than Tax Fiel No. 29051990 and 29052230)	5
58	2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (other than 29061100 and 29061990)	13
59	2907	Phenols; phenol-alcohols	5
60	2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols and phenol-alcohols (other than Tax File No. 29081100 and 29089100)	5

61	2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides and their Halogenated, sulphonated, nitrated or nitrosated derivatives (other than Tax File No.29091900)	5
62	29101000	epoxy ethane	5
63	29110000	Acetals and hemiacetals, whether or not other oxygen function contained (including their halogenated, sulphonated, nitrated or nitrosated derivatives)	5
64	2912	Aldehydes (other than Tax File No.29122990, 29123000, 29124100 and 29124200)	5
65	29130000	Trichloroacetaldehyde	5
66	29130000	Other derivatives of products listed in Tax File No. 2912 (referring to their halogenated, sulphonated, nitrated or nitrosated derivatives )	5
67	2914	Acetone (other than Tax File No.29142900)	5
68	2915	Saturated acyclic monocarboxylic acids and their anhydride, etheride, peroxide, peroxy acid, and their their halogenated, sulphonated, nitrated or nitrosated derivatives (other than Tax File No.29153900 and 29153600 )	5
69	2916	Saturated acyclic monocarboxylic acids and cyclic monocarboxylic acids and their anhydride, etheride, peroxide, peroxy acid, and their their halogenated, sulphonated, nitrated or nitrosated derivatives	5
70	2917	Polycarboxylic acids, their anhydride, etheride, peroxide, peroxy acid, and their their halogenated, sulphonated, nitrated or nitrosated derivatives	5
71	2918	Carboxylic acids with additional oxygen function and their anhydrides, halids, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosatedderivatives (other than Tax File No.29181400, 29181500, 29181800 and 29189100)	5
72	2919	Phosphoric esters and their salts; and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
73	2920	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts and halogenated, sulphonated, nitrated or nitrosated derivatives (other than 29201100)	5

74	2921	Amine-function compounds (other than Tax file No.29214400, 2921590033, 2921590090, 2921519090 and 2921519020 )	5
75	2922	Oxygen-function amino-compounds(other than Tax file No.29225000, 29222100 and 29224220)	5
76	2923	Quaternary ammonium salt and quaternary ammonium hydroxide: lecithin and other phospholipid, whether or not chemically defined	5
77	2924	Carboxyl-, amido-compounds; carbonated-, amido-compounds (other than Tax File No.29241200)	5
78	2925	Carboxyl-, amidase-compounds (including saccharine and its salts) and imino compounds (other than Tax File No.29252100)	5
79	2926	Nitrile-function compounds	5
80	2927	Diazo-, azo- or azoxy-compounds	5
81	2928	Organic derivatives of hydrazine or of hydroxylamine	5
82	2929	Compounds with other nitrogen function	5
83	2930	Organo-sulphur compounds	5
84	2931	Other organic-inorganic compounds	5
85	2932	Heterocyclic compounds with oxygen hetero-atoms only (other than Tax File No.29322100, 29322900, 29329300, 29329400 and 29329990 )	5
86	2933	Heterocyclic compounds with nitrogen hetero-atoms only	5
87	2934	Nucleic acid and its salts; whether or not chemically defined; other heterocyclic compounds	5
88	2935	Sulfamide	5
89	2937	Hormones, prostaglandin, thromboxane, hemocyte-triene, natural or reproduced by synthesis, and their derivatives and structural analogues thereof, including the modified chain polypeptide mainly used as hormone	5
90	2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters, and other derivatives	5
91	2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters, and other derivatives	5
92	2940	Sugars, chemically pure; sugar ethers; sugar acetals and sugar esters; and their salts (other than sucrose, lactose, maltose, glucose and products of	5



		no.29.37-2939)	
93	2942	Other organic compounds	5
94	33011200	Orange oil (including extract and neat oil)	5
95	33011300	Lemon oil (including extract and neat oil)	5
96	33011910	Lime oil (Citrus aurantifolia oil) (including extract and neat oil)	5
97	33011990	Other essential oils of citrus fruits (including extract and neat oil)	5
98	33012400	Peppermint oil (including extract and neat oil)	5
99	33012500	Other menthene oils (including extract and neat oil)	5
100	33012910	Camphorated oil (including extract and neat oil)	5
101	33012920	Citronella oil (including extract and neat oil)	5
102	33012940	Cinnamon oil (including extract and neat oil)	5
103	33012950	Litsea citrata oil (including extract and neat oil)	5
104	33012960	Eucalyptus oil (including extract and neat oil)	5
105	33012991	Geranium oil (including extract and neat oil)	5
106	3301299910	Sassafras oil	5
107	3301299999	Essential oils other than of citrus fruit (including extract and neat oil)	5
108	33013010	Balsam of irises	13
109	3301309090	Other resinoids	5
110	3301901090	Other extracted oleoresins	5
111	33019020	Terpenic byproducts deterpenatn of citrus fruit essential oils	5
112	33019090	Fats containing concentrated essential oils made by soaking method (including fixed oil, wax and the likes, essential oil aqueous distillates)	5
113	33021010	Mixtures of odoriferous substances for drink industrs, =<0.5% alcohol	13
114	3302109001	Mixtures of odoriferous substances for food or drink industries ( > 0.5% alcohol)	13
115	33021090011	Mixtures of odoriferous substances for food or drink industries, no consumption tax leied on	13
116	33021090012	Mixtures of odoriferous substances for food or drink industries, consumption tax leied on	13
117	3302109090	Mixed perfume and mixtures of odoriferous substances as raw materials in production (mixture based on perfumes)	13
118	33029000	Mixed perfume and mixtures of odoriferous substances as raw materials in industry (mixture	13

		based on one or more kind of perfumes)	
119	3303000000	Perfumes and toilet waters	5
120	33030000001	Perfumes	5
121	33030000002	Toilet waters	5
122	33041000	Lip make-up preparations	5
123	33042000	Eye make-up preparations	5
124	33043000	manicure or pedicure preparations	5
125	33049100	powders, whether or not compressed, for cosmetic/toilet use	5
126	3304990010	Skin-care (including suntan oil or tanning oil, but other than medicine)	5
127	3304990099	Other beauty and make-up	5
128	3305100090	Other shampoos	5
129	33052000	preparations for permanent waving or straightening	5
130	33053000	hair lacquers	5
131	33059000	Other preparations for use on the hair	5
132	3306101090	Other toothpastes	5
133	33061090	Dentifrices other than toothpaste	5
134	33062000	Yarn used to clean between the teeth (dental floss)	5
135	33069000	Other preparations for oral or dental hygiene (including denture fixative pastes and powder)	5
136	33071000	Pre-shave, shaving or after-shave preparations	5
137	33072000	Personal deodorants and antiperspirants	5
138	33073000	Perfumed bath salts and other bath prep.s	5
139	33074100	Agarbatti and other odiferous preparations which operate by burning	5
140	33074900	Other preparations for deodorizing rooms (whether or not added with perfumes or disinfectors)	5
141	33079000	Other unlisted perfumery preparations (including cosmetic or toilet preparations)	5
142	34011100	Soap and organic surface-active products for toilet use (including products containing medicine, in bars, blocks or molded shapes)	9
143	34011910	Laundry soap (in bars, blocks or molded shapes)	9
144	34011990	Other organic surface-active products and preparations (including paper, wadding and nonwoven fabrics soaked, coated or clad by soap or washing agent)	9
145	34012000	Soaps in other shapes (other than those in bars, blocks or molded shapes)	9
146	34013000	Organic surface-active products and preparations for washing the skin (in the form of liquid or cream and	9

		put up for retail sale, whether or not containing soap)	
147	34021100	Anionic organic surface-active agents (whether or not put up for retail sale; excluding soap)	9
148	34021200	Cationic organic surface-active agents (whether or not put up for retail sale; excluding soap)	9
149	34021300	Non-ionic organic surface-active agents (whether or not put up for retail sale; excluding soap)	9
150	34021900	Other organic surface-active agents (whether or not put up for retail sale; excluding soap)	9
151	34022010	Synthetic detergent powder, put up for retail sale	9
152	34022090	Other organic surface-active agent preparations, put up for retail sale (including washing and cleaning preparations; whether or not containing soap)	9
153	3402900001	Calcium dodecylbenzene sulfonate in methanol solution (not put up for retail sale, with the content of Calcium dodecylbenzene sulfonate more than 70%)	9
154	3402900090	Organic surface-active agent preparations, not put up for retail sale (including washing agent and cleaning agent; whether or not containing soap)	9
155	34031100	Preparations, containing petroleum, used for textile treatment (referring to the preparations containing petroleum or asphalt mineral oil (weight < 70%))	9
156	34031900	Other preparations containing petroleum or mineral extracted oil (referring to the preparations containing petroleum or asphalt mineral oil (weight < 70%))	9
157	34039100	Other preparations used for textile treatment (including the preparations treating leather, fur and other materials)	9
158	34039900	Other lubricating preparations (with oil content < 70%) (including cutting oil preparations, bolt release agent and others based thereon)	9
159	34042000	Artificial waxes of polyethylene glycol	9
160	34051000	Polishes, creams and similar preparations for footwear or leather	9
161	34052000	Polishes, creams and similar preparations for maintenance of woodwork (referring to those for maintaining the wooden furniture, floorboard or other wooden products)	9

162	34053000	Polishes and similar preparations for coachwork (excluding metal polishes)	9
163	34054000	Scouring pastes and powders and other scouring preparations	9
164	34059000	Other polishes, creams and similar preparations for glass or metals (excluding scouring pastes and powders and other scouring preparations)	9
165	3406000090	Other candles, tapers and the like	9
166	34070010	Dental wax and dental impression compounds (in sets, put up for retail sale or in flakes, U-shaped, bars and similar shapes)	9
167	34070020	Other preparations with a basis of plaster for dentistry (including those based on calcined plaster or calcium sulphate)	9
168	34070090	Other modelling pastes (including products used for children's entertainment)	9
169	3601 至 3606	Full Chapter of Chapter 36	5
170	3801100010	Nuclear grade graphite (with the purity up to 5 boron equivalent per million and density more than 1.50g/cm <sup>3</sup> )	5
171	3801100020	Artificial fine grained monolithic graphite (with the density, tensile breaking strain and thermal expansion coefficient under 20 °C conform to special requirements)	5
172	3801100090	Other artificial graphites	5
173	38012000	Colloidal graphite and semi-colloidal graphite	5
174	38013000	Carbonaceous pastes for electrodes and pastes for furnace linings	5
175	38019000	Other preparations of graphite or carbon in form of semimanufacture (in paste, block and plate (including intermediate products))	5
176	38030000	Tall oil, whether or not refined	5
177	38040000	Residual lyes from the manufacture of wood pulp (whether or not concentrated, desugared or chemically treated; excluding tall oil)	5
178	38059010	Pine oil containing alpha-terpinene as the main constituent	5
179	38061010	Rosin	5
180	38061020	Resin acids	5
181	38062010	Salts of rosin or of resin acids	5
182	38062090	Salts of derivatives of rosin or resin acids (excluding the salts of rosin adduct)	5

183	38063000	Ester gums	5
184	3806900010	Disproportionated rosin and the derivatives of rosin	5
185	3806900090	Other derivatives of rosin and resin acids (including rosin spirit and oils; remelted gums)	5
186	38070000	Wood tar; wood tar oils; wood creosote; wood asphalt; etc (including the beer barrel asphalt and the similar preparations based on rosin, resin acid vegetable asphalt)	5
187	3808501010	Goods containing one of those substances listed in subheading note of chapter 38, put up for retail sale	5
188	38085010101	Goods containing one of those substances listed in subheading note of chapter 38, put up for retail sale, tax lied on tax rate of 13%	5
189	38085010102	Goods containing one of those substances listed in subheading note of chapter 38, put up for retail sale, tax lied on tax rate of 17%	5
190	3808501090	Goods containing more than one of those substances listed in subheading note of chapter 38, put up for retail sale	5
191	38085010901	Goods containing more than one of those substances listed in subheading note of chapter 38, put up for retail sale, tax lied on tax rate of 13%	5
192	38085010902	Goods containing more than one of those substances listed in subheading note of chapter 38, put up for retail sale, tax lied on tax rate of 17%	5
193	3808509010	Goods containing one of those substances listed in subheading note of chapter 38, not put up for retail sale	5
194	38085090101	Goods containing one of those substances listed in subheading note of chapter 38, not put up for retail sale, tax lied on tax rate of 13%	5
195	38085090102	Goods containing one of those substances listed in subheading note of chapter 38, not put up for retail sale, tax lied on tax rate of 17%	5
196	3808509090	Goods containing more than one of those substances listed in subheading note of chapter 38, not put up for retail sale	5
197	38085090901	Goods containing more than one of those substances listed in subheading note of chapter 38, not put up for retail sale, tax lied on tax rate of 13%	5
198	38085090902	Goods containing one of those substances listed in subheading note of chapter 38, put up for retail sale, tax lied on tax rate of 17%	5
199	3808911100	Mosquito incense (good not containing one of those substances listed in subheading note of chapter 38, put up for retail sale)	5

200	38089111001	Mosquito incense, tax lied on tax rate of 13%	5
201	38089111002	Mosquito incense, tax lied on tax rate of 17%	5
202	3808911900	Other insecticides, put up for retail sale	5
203	38089119001	Other insecticides, put up for retail sale, tax lied on tax rate of 13%	5
204	38089119002	Other insecticides, put up for retail sale, tax lied on tax rate of 17%	5
205	3808919000	Insecticides, not put up for retail sale	5
206	3808921000	Fungicides, put up for retail sale	5
207	38089210001	Fungicides, put up for retail sale, tax lied on tax rate of 13%	5
208	38089210002	Fungicides, put up for retail sale, tax lied on tax rate of 17%	5
209	3808929010	Fungicides for medical use, not put up for retail sale	5
210	38089290101	Mancozeb	5
211	38089290102	Fungicides for medical use, not put up for retail sale	5
212	3808929021	Paper bags for fruit bagging, soaked in fungicide	5
213	38089290211	Paper bags for fruit bagging, soaked in fungicide, tax lied on tax rate of 13%	5
214	38089290212	Paper bags for fruit bagging, soaked in fungicide, tax lied on tax rate of 17%	5
215	3808929029	Other farm-use fungicides, not put up for retail sale	5
216	3808929090	Other non-farm-use fungicides, not put up for retail sale (including non-medical use fungicides)	5
217	38089311	Herbicides, put up for retail sale	5
218	38089319	Herbicides, not put up for retail sale	5
219	38089391	Anti-sprouting agents and plant growth regulators, put up for retail sale	5
220	38089399	Anti-sprouting agents and plant growth regulators, not put up for retail sale	5
221	3808940010	Medical disinfectants	5
222	3808940090	Non-medical disinfectants	5
223	38089910	Rodenticides and other farm chemicals (including similar products), put up for retail sale	5
224	38089990	Rodenticides and other farm chemicals (including similar products), not put up for retail sale	5
225	38091000	Preparations for textile and other industries, with amylaceous basis (including fishing agents, fixing agents and other preparations for textile, paper making, leather making and other industries )	5
226	38099100	Other unlisted products and preparations for textile industry (including finishing agents, dye coloring or fixing agents and other preparations )	5

227	38099200	Other unlisted products and preparations for paper making industry (including finishing agents, dye coloring or fixing agents and other preparations )	5
228	38099300	Other unlisted products and preparations for leather making industry (including finishing agents, dye coloring or fixing agents and other preparations )	5
229	38101000	Pickling preparations for metal surfaces (soldering powders or pastes made of metals and other materials)	5
230	38109000	Welding preparations and other accessory agents for soldering (including preparations used as welding bar core or welding bar coating)	5
231	38111100	Anti-knock preparations based on lead compounds	5
232	38111900	Other anti-knock preparations	5
233	38112100	Additives for lubricating oils with petroleum oils (including those containing the oils extracted from asphaltite)	5
234	38112900	Additives for lubricating oils (without petroleum oils)	5
235	38119000	Other additives for other mineral oils (antioxidant, antigum inhibitor, viscosity modifier, antiseptic agent and other prepared additives)	5
236	38121000	Prepared rubber accelerators	5
237	38122000	Compound plasticisers for rubber or plastics	5
238	38123010	Rubber antioxidants	5
239	38123090	Other rubber, plastic anti-oxidising preparations and other stabilisers	5
240	38130010	Preparations and charges for fire-extinguishers	5
241	38130020	Charged fire-extinguishing grenades	5
242	38140000	Organic composite solvents and thinners, paint or varnish removers (referring to other unlisted)	5
243	38151100	Supported catalysts with nickel or its compounds (including those taking nickel compounds as active matter)	5
244	3815120010	Supported platinum catalyst (specially designed for recycling tritium from heavy water or producing the heavy water; used for accelerating hydrogen isotope exchange reaction between hydrogen and water)	5
245	3815120090	Other supported catalysts with precious metal as active matter	5
246	3815190000	Other supported catalysts	5
247	38159000	Other unlisted reaction initiators, accelerators (including reaction catalytic preparations)	5
248	38160000	Refractory cements, mortars, concretes and similar compositions (refractory concretes and similar mixed products, but excluding product of no.3801)	5

249	3817000001	Mixed alkylbenzenes (excluding the goods of item no.27.07 and 29.02)	5
250	3817000090	Mixed alkylnaphthalenes (excluding the goods of item no.27.07 and 29.02)	5
251	38180011	Monocrystal silicon disk/wafer, diam.>=7.5cm, doped for electronics; diameter not exceeding 15.24cm (doped for electronics)	5
252	38180019	Monocrystal silicon disk/wafer, diam.>=15.24cm, doped for electronics	5
253	38180090	Crystal cuts used in industry (including those chemical elements and compounds, doped for electronics)	5
254	38190000	Hydraulic brake fluids and similar liquids ( with the content of oils extracted from petroleum oil or minerals is below 70% )	5
255	38200000	Anti-freezing preparations and prepared de-icing fluids	5
256	38210000	Prepared culture media (and those for plants, human or animal cells) for development or maintaining of micro-organisms (including virus and the similar)	5
257	38220010	Diagnostic or laboratory reagents on a backing (including the prepared reagents for diagnoses or laboratory whether or not on backing)	5
258	38220090	Other prepared diagnostic or laboratory reagents	5
259	38231100	Stearic acid	5
260	38231200	Oleic acid	5
261	38231300	Tall oil fatty acids	5
262	38231900	Other industrial monocarboxylic fatty acids; acid oil (referring to those refined)	5
263	38237000	Industrial fatty alcohols	5
264	38241000	Prepared binders for foundry moulds or cores	5
265	38244000	Prepared additives for cements, mortars or concretes	5
266	38245000	Non-refractory mortars & concretes	5
267	38246000	Sorbitol (excluding. that of subitem 2905.44)	5
268	3824710011	Mixtures of dichlorodifluoromethane and Difluoroethane (R-500)	5
269	3824710012	Mixtures of chlorodifluoromethane and dichlorodifluoromethane (R-501)	5
270	3824710013	Mixtures of dichlorodifluoromethane and chloropentafluoroethane (R-502)	5
271	3824710014	Mixtures of trifluoromethane and chlorotrifluoromethane (R-503)	5
272	3824710015	Mixtures of difluoromethane and chloropentafluoroethane (R-504)	5



273	3824710016	Mixtures of difluorodichloromethane and monochlorofluoromethane (R-505)	5
274	3824710017	Mixtures of monochlorodifluoromethane and dichlorotetrafluoroethane (R-506)	5
275	3824710018	Mixtures of difluorodichloromethane and dichlorotetrafluoroethane (R-400)	5
276	3824710090	Mixtures of CFCs containing methane, ethane or propane (whether or not containing HCFCs, PFCs or HFCs)	5
277	38247200	Mixtures of containing bromochlorodifluoromethane, bromotrifluoro-methane or dibromotetrafluoromethane	5
278	38247300	Mixtures of HBFCs containing methane, ethane or propane	5
279	38247400	Mixtures of HBFCs containing methane, ethane or propane (whether or not containing PFCs or HFCs, but not CFCs)	5
280	38247500	Mixtures containing carbon tetrachloride	5
281	38247600	Mixtures containing 1,1,1-trichloroethane (methyl chloroform)	5
282	38247700	Mixtures containing methyl bromide (methyl bromide) or bromochloromethane	5
283	38247800	Mixtures containing PFCs or HFCs (excluding CFCs or HCFCs of methane, ethane or propane)	5
284	38247900	Mixtures of halogenated derivatives containing methane, ethane or propane	5
285	38248100	Mixtures containing epoxy ethane (ethylene epoxide)	5
286	38248200	Mixtures containing polychlorobiphenyl(PCBs), polychlorinated terphenyl(PCTs) or poly-brominated biphenyls(PBBs)	5
287	38248300	Mixtures containing tris(2,3-dibromopropyl)phosphate	5
288	38249010	Fusel oil	5
289	38249020	ink-removers, stencil correctors and the like	5
290	38249030	Carbon raiser	5
291	3824909001	High titanium slag (with the mass percent of titanium dioxide>70%)	5
292	3824909002	Silver electrode, media, and fluorescent powder slurry used for producing plasma panel display	5
293	3824909004	Hydrolysate, DMC, (the mixtures composed of any two, three or four constituents from octamethylcy-clotetrasiloxane, octamethylcy-clotetrasiloxane,	5

		decamethylcyclopentasiloxane, dodecamethylcyclohexasiloxane)	
294	3824909005	Nucleic acid food additives	5
295	3824909020	Mixed amine (mixtures of dimethylamine and triethylamine in aqueous solution)	5
296	3824909090	Other unlisted products of chemical industry	5
297	3901 至 3926	Goods in chapter 39 excluding tax-free	5
298	4002 至 4017	Goods excluding tax-free	5
299	4201000090	Saddlery and harness made of various materials (excluding those made of wild animal materials; suitable for all kinds of animals)	5
300	4202111090	Suitcases with surface made by leathers, composition leather and enamelled leather (excluding those containing wild animal leathers and furs)	11
301	4202119090	Suitcases and bags with surface made by leathers, composition leather and enamelled leather (including handbags, brief cases, school bags and similar containers, but excluding suitcases)	11
302	42021210	Suitcases with surface made by plastics or textile materials	11
303	42021290	Other suitcases and bags with surface made by plastics or textile materials (including handbags, vanity bags, brief cases, school bags and similar containers)	11
304	42021900	Suitcases with surface made by steel papers or paper plates (including handbags, vanity bags, brief cases, school bags and similar containers)	11
305	4202210090	Handbags with surface made by leathers, composition leathers and enamelled leathers (whether or not with suspenders, including those without handles)	11
306	42022200	Handbags with surface made by plastic sheets or textile materials (whether or not with suspenders, including those without handles)	11
307	42022900	Handbags with surface made by steel papers or paper plates (whether or not with suspenders, including those without handles)	11
308	4202310090	Wallets with surface made by leathers, composition leathers and enamelled leathers (usually referring to those placed in pockets or handbags, including those with surface made by enamelled leathers)	11

309	42023200	Wallets with surface made by plastic sheets or textile materials (usually referring to those placed in pockets or handbags, including those with surface made by enamelled leathers)	11
310	42023900	Wallets with surface made by steel papers or paper plates (usually referring to those placed in pockets or handbags, including those with surface made by enamelled leathers)	11
311	4202910090	Other containers with surface made by leathers, composition leather and enamelled leathers	11
312	42029100901	Leather-made golf bags	11
313	42029100902	Other containers with surface made by leathers, composition leather and enamelled leathers	11
314	4202920000	Other containers with surface made by plastic sheets or textile materials	11
315	42029200001	Golf bags made of plastic sheets or textile materials	11
316	42029200002	Other containers with surface made by plastic sheets or textile materials	11
317	4202990000	Other containers with surface made by steel papers or paper plates	11
318	42029900001	Golf bags with surface made by steel papers or paper plates	11
319	42029900002	Other containers with surface made by steel papers or paper plates	11
320	4203100090	Garments made of leathers and composition leathers	5
321	4203210090	Sport gloves made of leathers or composition leathers (including mittens or fingerless gloves; excluding those made of wild animal leathers)	5
322	4203291090	Labor gloves made of leathers or composition leathers (excluding those made of wild animal leathers)	5
323	4203299090	Other gloves made of leathers or composition leathers (including mittens or fingerless gloves)	5
324	4203301090	Other waistbands made of animal leathers (including those made of composition leathers)	5
325	4203302090	Other cartridge belt made of animal leathers (including those made of composition leathers)	5
326	4203400090	Other garment accessories made of leathers or composition leathers	5
327	4205001090	Other seat covers made of animal leathers (including those made of composition leathers)	5
328	4205002090	Other industrial leather or composition leather products made endangered wild animal leathers (industrial referring to used for equipment, instrument or or other	5

		professional technology purpose)	
329	4205009020	Pet animal products made of leathers or composition leathers	5
330	4205009090	Other products made of leathers or composition leathers	5
331	4206000000	Products of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	5
332	4302110000	Tanned but untailed mink skin in whole piece (whether or not with head, tail or paw)	5
333	4302191020	Tanned but untailed blue fox fur and silver fox fur	5
334	4302192090	Tanned but untailed hare skin in whole piece (whether or not with head, tail or paw)	5
335	4302193000	Tanned or dressed whole skins of Astrakhan lamb (also including Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb)	5
336	4302199090	Other tanned or dressed skins	5
337	4302200090	Tanned or dressed head, tail. Paw and other pieces	5
338	4302301010	Tanned and tailored leather and fur (blue and silver fox, mint, etc)	5
339	4302309090	Tanned and tailored leather and fur (including pieces and flakes)	5
340	4303101090	Other leather and fur garments	5
341	4303102090	Other leather and fur garment accessories	5
342	4303900090	Other products of leather and fur	5
343	43040010	Artificial fur	5
344	43040020	Artificial fur products	5
345	44111211	Medium density fiberboard, with its density $> 0.8\text{g/cm}^3$ and thickness $\leq 5\text{mm}$ (not mechanically processed or faced )	5
346	44111219	Other medium density fiberboard, with its density $> 0.8\text{g/cm}^3$ and thickness $\leq 5\text{mm}$	5
347	44111220	Medium density fiberboard, with its density $0.5 < \leq 0.8\text{g/cm}^3$ and thickness $\leq 5\text{mm}$	5
348	44111291	Other medium density fiberboard with thickness $\leq 5\text{mm}$ , not mechanically processed or faced	5

349	44111299	Other medium density fiberboard with thickness $\leq$ 5mm	5
350	44111311	Medium density fiberboard, with its density $>$ 0.8g/cm <sup>3</sup> and 5mm $<$ thickness $\leq$ 9mm (not mechanically processed or faced )	5
351	44111319	Other medium density fiberboard, with its density $>$ 0.8g/cm <sup>3</sup> and 5mm $<$ thickness $\leq$ 9mm	5
352	44111320	Medium density fiberboard, with 0.5 $<$ density $\leq$ 0.8g/cm <sup>3</sup> and 5mm $<$ thickness $\leq$ 9mm	5
353	44111391	Other medium density fiberboard with 5mm $<$ thickness $\leq$ 9mm, not mechanically processed or faced	5
354	44111399	Other medium density fiberboard with 5mm $<$ thickness $\leq$ 9mm	5
355	44111411	Medium density fiberboard, with its density $>$ 0.8g/cm <sup>3</sup> and thickness $>$ 9mm (not mechanically processed or faced )	5
356	44111419	Other medium density fiberboard with density $>$ 0.8g/cm <sup>3</sup> and thickness $>$ 9mm	5
357	44111420	Medium density fiberboard with 0.5g/cm <sup>3</sup> $<$ density $\leq$ 0.8g/cm <sup>3</sup> and thickness $>$ 9mm	5
358	44111491	Other medium density fiberboard with thickness $>$ 9mm, not mechanically processed or faced	5
359	44111499	Other medium density fiberboard with thickness $>$ 9mm	5
360	44119210	Other fiberboards with density $>$ 0.8g/cm <sup>3</sup> , not mechanically processed or faced	5
361	44119290	Other fiberboards with density $>$ 0.8g/cm <sup>3</sup>	5

362	44119300	Other fiberboards with $0.5\text{g/cm}^3 < \text{density} \leq 0.8\text{g/cm}^3$	5
363	44119410	Other fiberboards with $0.35\text{g/cm}^3 < \text{density} \leq 0.5\text{g/cm}^3$	5
364	44119421	Wooden fiberboards with density $\leq 0.35\text{g/cm}^3$ , not mechanically processed or faced	5
365	44119429	Other wooden fiberboards with density $\leq 0.35\text{g/cm}^3$	5
366	4412101199	Other bamboo veneer plywood with at least one outer ply of other tropical wood plate (each layer thickness $\leq 6\text{mm}$ ; tropical wood referring to those woods listed in subheading note to this chapter)	5
367	4412101911	Sandwich plate with at least one outer ply of endangered non-needlebush (each layer thickness $\leq 6\text{mm}$ )	5
368	4412101919	Other endangered bamboo sandwich plate with at least one outer ply of non-needlebush (each layer thickness $\leq 6\text{mm}$ )	5
369	4412101929	Other sandwich plate glued together by endangered bamboo plates (each layer thickness $\leq 6\text{mm}$ )	5
370	4412101999	Other bamboo veneer plywoods (each layer thickness $\leq 6\text{mm}$ )	5
371	4412102099	Other bamboo sandwich plate with at least one outer ply of non-needlebush (each layer thickness $\leq 6\text{mm}$ )	5
372	4412109190	Other bamboo sandwich plate with at least one outer ply of tropical wood (tropical wood referring to those woods listed in subheading note to this chapter)	5
373	4412109290	Other bamboo sandwich plate with at least one outer ply of wooden shaving board	5
374	4412109990	Other bamboo sandwich plates	5
375	4412310010	Veneer plywood with at least one outer ply of mahogany plate (each layer thickness $\leq 6\text{mm}$ )	5
376	4412310020	Veneer plywood with at least one outer ply of ramin plate (each layer thickness $\leq 6\text{mm}$ )	5

377	4412310090	Veneer plywood with at least one outer ply of other tropical wood plate (each layer thickness $\leq 6$ mm; excluding bamboo made; tropical wood referring to those woods listed in subheading note to this chapter)	5
378	4412321090	Veneer plywood with at least one outer ply of other tropical non-needlebush wood plate (each layer thickness $\leq 6$ mm; excluding bamboo made)	5
379	4412329090	Other veneer plywood with at least one outer ply of other non-needlebush wood plate (each layer thickness $\leq 6$ mm; excluding bamboo made)	5
380	4412390090	Other veneer plywood (each layer thickness $\leq 6$ mm; excluding bamboo made)	5
381	4412941010	Block veneer plyboard with at least one outer fly of mahogany wood (also including side lumber-cored plywood and lumber-cored plywood)	5
382	4412941020	Block veneer plyboard with at least one outer fly of ramin wood (also including side lumber-cored plywood and lumber-cored plywood)	5
383	4412941090	Block veneer plyboard with at least one outer fly of non-needlebush wood (also including side lumber-cored plywood and lumber-cored plywood)	5
384	4412949190	Block veneer plyboard with at least one outer fly of tropical needlebush wood (also including side lumber-cored plywood and lumber-cored plywood; tropical wood referring to those woods listed in subheading note to this chapter)	5
385	4412949290	Block veneer plyboard with at least one outer fly of needlebush shaving wood plate (also including side lumber-cored plywood and lumber-cored plywood)	5
386	4412949990	Other block veneer plyboard with other needlebush shaving wood plate (also including side lumber-cored plywood and lumber-cored plywood)	5
387	44129910102	Sandwich plate with at least one outer ply of mahogany wood	5
388	44129910202	Sandwich plate with at least one outer ply of ramin wood	5
389	4412991090	Other sandwich plates with at least one outer ply of non-needlebush wood	5

390	4412999190	Other sandwich plates with at least one outer ply of tropical wood (tropical wood referring to those woods listed in subheading note to this chapter)	5
391	4412999290	Other sandwich plates with at least one outer ply of wooden shaving board	5
392	4412999990	Other sandwich plates with one outer ply of needlebush wood	5
393	4413000000	Strengthened wood (in blocks, in plates, in bars or profiled)	5
394	4414000010	Wooden frames for paintings, photographs, mirrors and similar objects made by ramin woods	5
395	4414000090	Wooden frames for paintings, photographs, mirrors and similar objects	5
396	4415100010	Wooden boxes and similar packing containers made by ramin woods (cable-drums)	5
397	4415100090	Wooden boxes and similar packing containers	5
398	4415200010	Pallets, box pallets and other load boards made by ramin woods (including wooden pallet frame)	5
399	4415200090	Wooden pallets, box pallets and other load boards (including wooden pallet frame)	5
400	4418100010	Windows, French-windows and their frames made by ramin woods	5
401	4418100090	Wooden windows, French-windows and their frames	5
402	4418200010	Doors and their frames and thresholds made by ramin woods	5
403	4418200090	Wooden doors and their frames and thresholds	5
404	44184000	Timber shuttering of cement parts	5
405	44185000	Shingle	5
406	4418600090	Other wooden columns and beams	5
407	4418900010	Other ramin wooden works for building use (including honeycombed wood panelling)	5
408	4418900090	Other wooden works for building use (including honeycombed wood panelling)	5
409	4419003290	Other bamboo-made disposable chocksticks	5
410	4419009010	Tableware and kitchenware made of ramin wood	5
411	4419009090	Other wooden tableware and kitchenware	5
412	4420101010	Statuettes made of ramin wood	5
413	4420101090	Wooden and bamboo statuettes	5
414	4420102010	Fans made of ramin wood	5
415	4420102090	Wooden fans	5
416	4420109010	Other statuettes and adornments made of ramin wood	5
417	4420109090	Other wooden statuettes and adornments	5
418	4420901010	Inlaid wood made of ramin wood	5



419	4420901090	Inlaid wood	5
420	4420909010	Boxes and likes, non flooring wood furniture made of ramin wood (the former used for containing jewelry; the latter excluding the furniture listed in chapter 94)	5
421	4420909090	Wooden boxes and likes, non flooring wood furniture (the former used for containing jewelry; the latter excluding the furniture listed in chapter 94)	5
422	4421100010	Clothes hangersmade of ramin wood	5
423	4421100090	Wooden clothes hangersmade	5
424	4421901010	Bobbin scroll made of ramin wood	5
425	4421901090	Bobbin scroll and their similar products	5
426	4421909010	Unlisted wooden products made of ramin wood	5
427	4421909090	Unlisted wooden products	5
428	48171000	Envelope	5
429	48172000	Letter cards, plain postcards and correspondance cards of paper	5
430	48173000	Paper or paperboard boxes, bags and cramps (with all kinds of paper-made stationery)	5
431	48181000	Toilet paper in small rolls (pieces) (in rolls or rectangular width ≤36cm, or made in special shapes)	5
432	48182000	Handkerchiefs and cleansing or facial tissues and towels of paper in small rolls (pieces) (in rolls or rectangular width ≤36cm, or made in special shapes)	5
433	48183000	Tablecloths and serviettes of paper in small rolls (pieces) (in rolls or rectangular width ≤36cm, or made in special shapes)	5
434	48184000	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of paper	5
435	48185000	Articles of apparel and clothing accessories of paper (made of paper pulp, paper, fiber wadding and fiber netting)	5
436	48189000	Paper bedsheet and similar household, sanitary or hospital articles (made of paper pulp, paper, fiber wadding and fiber netting)	5
437	48191000	Cartons, boxes and cases, of corrugated paper or paperboard	5
438	48192000	Non-folding cartons, boxes and cases, of non-corrugated paper or paperboard	5
439	48193000	Sacks and bags of paper, paperboard, having a base of	5

		width $\geq 40$ cm	
440	48194000	Other sacks and bags of paper, paperboard (including cones)	5
441	48195000	Other packing containers of paper, paperboard (incl. record sleeves)	5
442	48196000	Box files, letter trays, storage boxes and similar articles (used in offices, shops or the like)	5
443	48201000	Registration book, accounting book, notebook and the similar books (including ordering book, receipt book, letter sheet, notebook and diary)	5
444	48202000	Exercise book	5
445	48203000	Loose cover, file folder and file cover of paper	5
446	48204000	Multi-layer bussiness form (book) (including books with carbon paper between the papers)	5
447	48205000	Paper sample sheet and scrap book	5
448	48209000	Other paper-made stationery articles	5
449	48211000	Labels printed in paper or paperboard	5
450	48219000	other labels printed in paper or paperboard	5
451	48221000	Spools, cops, bobbins (including similar supports) of papers, used for textile yarn	5
452	48229000	Spools, cops, bobbins (including similar supports) of papers,	5
453	48232000	Filter paper & paperboard, cut to shape	5
454	48234000	Rolls, sheets and dials, printed for self-recording apparatus	5
455	48236100	Trays, dishes, plates and cups and the like, of Indian paper	5
456	48236900	Trays, dishes, plates and cups and the like, of paper or paperboard	5
457	48237000	Moulded or pressed articles of paper pulp	5
458	48239020	Joss paper and the like	5
459	48239030	Paper fans	5
460	48239090	Other papers and paper products (including other products made of cellulose wadding and webs of cellulose fibres)	5
461	54031000	High tenacity yarn of viscose rayon	5
462	54033100	Single yarn of viscose rayon, with $\geq 120$ turns/m, nprs	5
463	54033200	Single yarn of viscose rayon, with $\geq 120$ turns/m, nprs	5
464	54034100	Viscose rayon	5
465	54081000	Woven fabrics of high tenacity synthtic filamnt yarn of viscose rayon	5

466	54082110	Unbleached or bleached woven fabrics, $\geq$ 85% artificial filaments	5
467	54082210	Dyed woven fabrics, > 85% artificial filaments (by weigh, and the likes)	5
468	54082310	Coloured woven fabrics, $\geq$ 85% of other artificial filaments (by weigh, and the likes)	5
469	54082410	Printed woven fabrics, $\geq$ 85% artificial filaments (by weigh, and the likes)	5
470	55041000	Viscose rayon	5
471	55151100	Polyester staple fibres with viscose rayon fibres	5
472	59029000	Tyre cord fabric of high tenacity yarn of viscose rayon	5
473	61	Full Chapter of Chapter 61	11
474	62	Full Chapter of Chapter 62	11
475	64	Full Chapter of Chapter 64	11
476	65	Full Chapter of Chapter 65	11
477	66	Full Chapter of Chapter 66	11
478	67	Full Chapter of Chapter 67	11
479	68022120	Simply cut or saw travertine and their products (with a plane)	5
480	68029190	Other processed marble and alabaster and their products (including processed travertine and products)	5
481	68029290	Other processed limestone and their products	5
482	68029390	Other processed granite and their products	5
483	68029990	Other processed stones and their products (excluding slate and its products)	5
484	68030010	Processed slate and its products	5
485	68030090	Agglomerated slate products	5
486	68041000	Millstones & grindstones for milling, grinding or pulping	5
487	68042100	Other millstones, grindstones, grinding wheels and the like (made of agglomerated synthetic or natural diamond)	5
488	68042210	Other grinding wheels (made of other agglomerated abrasive or of ceramics)	5
489	68042290	Other millstones, grindstones and the like (made of other agglomerated abrasive or of ceramics)	5
490	68042310	Grinding wheels of natural stone	5
491	68042390	Other millstones, grindstones (including the like) of natural stone	5
492	68043010	Manual oilstone	5
493	68043090	Other hand sharpening or polishing stones	5

494	68051000	Sand cloth (whether or not cut, dressed or formed in other methods)	5
495	68052000	Sand paper (whether or not cut, dressed or formed in other methods)	5
496	68053000	Products similar to sand papers, with no cloth bottom or paper bottom	5
497	68061000	Slag wool, rock wool and the similar mineral wools, in bulk, sheets or rolls	5
498	68080000	Panels, tiles, blocks and similar articles of vegetable fiber, chips or other waste, of wood, agglomerated with cement or other mineral binders, artificial fur and articles thereof	5
499	68091100	Undecorated pasteplaster, panels, tiles and similar products (including mixed products based on pasteplaster; veneered or strengthened with paper or paperboard)	5
500	68091900	Other undecorated pasteplaster, panels, tiles and similar products (including mixed products based on pasteplaster; veneered or strengthened with paper or paperboard)	5
501	68099000	Other pasteplaster products (including the mixed products based on pasteplasters)	5
502	68101100	Building bricks and stone blocks of cement (including those made of concrete or artificial stone; whether or not strengthened)	5
503	68101910	Bricks, tiles and flat stones of artificial stones (including the similar products; whether or not strengthened)	5
504	68101990	Other bricks, tiles and flat stones of cement or concrete (including the similar products; whether or not strengthened)	5
505	68109110	Reinforced concrete and pre-stress concrete (including rod, plate, pile; whether or not strengthened)	5
506	68109190	Prefabricated structural components for Building or civil engineering (including those made of concrete or artificial stones; whether or not strengthened)	5
507	68109910	Railway sleepers of concrete	5
508	68109990	Other products of cement, concrete or artificial stones	5
509	68114010	Corrugated board with asbestos	5
510	68114020	Flakes, bricks, tiles and the like with asbestos	5
511	68114030	Pipes and their fittings with asbestos	5
512	68114090	Other products with asbestos	5
513	68118100	Corrugated board without asbestos	5

514	68118200	Flakes, bricks, tiles and the like without asbestos	5
515	68118300	Pipes and their fittings without asbestos	5
516	68118900	Other products without asbestos	5
517	68128000	Crocidolite and mixtures of crocidolite and their products (including garments, garment accessories, caps and shoes, carpets, joint fiber and other crocidolite products)	5
518	68129100	Garments made of other asbestos or its mixture (including the garment accessories, caps and shoes)	5
519	68129200	Paper and mill board made of other asbestos or its mixture (including the carpets)	5
520	68129300	Compressed asbestos fiber grafting material in flakes or in rolls (excluding crocidolite and their products)	5
521	68129900	Other asbestos or asbestos mixtures	5
522	68132010	Brake linings and brake pads with asbestos contained	5
523	68132090	Friction materials and other products for braking purpose with asbestos contained (friction materials are mainly composed of asbestos)	5
524	68138100	Other brake linings and brake pads (made of friction materials based on mineral or fiber )	5
525	68138900	Other friction materials and other products for braking purpose with asbestos contained (friction materials are mainly composed of minerals or fibers)	5
526	68141000	Plates, sheets and belts made of agglomerated or reconstituted mica (whether or not adhering to other materials)	5
527	68149000	Other processed mica and its products (including agglomerated or reconstituted mica and other products)	5
528	68159910	Carbon content and its products	5
529	69039000	Other refractory ceramic products	5
530	69041000	Ceramic building bricks	5
531	69049000	Ceramic building bricks, flooring blocks, support or filler tiles (including the like)	5
532	69051000	Ceramic roofing tiles	5
533	69059000	Other ceramic constructional goods (including roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments)	5
534	69060000	Ceramic pipes, conduits, guttering and pipe fittings	5
535	6907100010	Ceramic bricks, ceramic products, unglazed ceramics (with the maximum width of surface < 7cm)	5

536	6907100090	Unglazed small ceramic bricks,tiles, blocks and the like (small meaning the maximum area can be palced with square with side length < 7cm)	5
537	69079000	Unglazed large ceramic bricks,tiles, blocks and the like (large meaning the maximum area exceeding that specified in subitem 690710)	5
538	69081000	Glazed small ceramic bricks,tiles, blocks and the like (small meaning the maximum area can be palced with square with side length < 7cm)	5
539	69089000	Glazed large ceramic bricks,tiles, blocks and the like (large meaning the maximum area exceeding that specified in subitem 690710)	5
540	69091100	Ceramic wares for laboratory, chemical or other technical uses, of porcelain or china	9
541	69091200	Ceramic articles of hardness to 9 or more on Mohs (for laboratory, chemical or other technical uses)	9
542	69091900	Other ceramic wares for laboratory, chemical uses (including other technical uses)	9
543	69099000	Ceramic troughs and similar receptacles for agriculture; ceramic pots and similar articles for conveyance or packaging of goods	5
544	69101000	Wash basins, sinks and similar sanitary fixtures of porcelain/china (including sinks, toilet bowl, urinal)	5
545	69109000	Ceramic wash basins, sinks and similar sanitary fixtures (including sinks, toilet bowl, urinal)	5
546	69111010	Tableware of porcelain or china	5
547	69111020	Kitchenware of porcelain or china	5
548	69119000	Other household articles and toilet articles of porcelain or china	5
549	69120010	Ceramic tableware	5
550	69120090	Kitchenware (including other household articles and toilet articles) other than of porcelain or china	5
551	69131000	Statuettes and other ornamental ceramic articles	5
552	69139000	Statuettes and other ornamental ceramic articles other than of porcelain or china	5
553	69141000	Other ceramic products	5
554	69149000	Other products of porcelain or china	5
555	70	Full Chapter of Chapter 70	5
556	71	Other than tax-free goods in Chapter 71	5
557	73011000	Sheet piling of iron or steel (whether or not drilled, garished or assembled)	5
558	73012000	Welded angles, shapes & sections, of iron or	5

		steel	
559	73021000	Steel railway	5
560	73023000	Turnout point tongue, frog, point connecting rod (and other cross sections)	5
561	73024000	Fishplate and rails tie plate, of iron or steel	5
562	73029010	Sleepers of steel or iron	5
563	73029090	Railway or tramway track construction material, of iron or steel	5
564	73030010	Other tubes and pipes, having circular cross-sections, external diameter > 500mm, of iron or steel	5
565	73030090	Other tubes, pipes and hollow profiles, of iron or steel	5
566	73043110	Seamless cold-rolled boiler pipe of iron or steel (made of cold-drawn or cold-rolled iron or unalloy steel, including internal thread)	5
567	73043120	Seamless cold-rolled iron geological drill pipe and sleeve pipe (made of cold-drawn or cold-rolled iron or unalloy steel)	5
568	73043190	Other seamless cold-rolled iron circular cross section pipe (made of cold-drawn or cold-rolled iron or unalloy steel)	5
569	73043910	Non-cold-drawn or cold-rolled seamless iron boiler pipe (made of non-cold-drawn or cold-rolled iron or unalloy steel)	5
570	73043920	Seamless non-cold-rolled iron geological drill pipe and sleeve pipe (made of non-cold-drawn or cold-rolled iron or unalloy steel)	5
571	73043990	Other seamless non-cold-drawn or cold-rolled iron pipes (made of non-cold-drawn or cold-rolled iron or unalloy steel)	5
572	73044110	Seamless cold-rolled stainless pipe (cold-drawn or cold-rolled, including internal thread)	5
573	73044190	Other seamless cold-rolled stainless pipes (cold-drawn or cold-rolled)	5
574	73044910	Seamless non-cold-rolled (drawn) stainless boiler pipe (including internal thread)	5
575	73044990	Other seamless non-cold-drawn or cold-rolled iron pipes (excluding cold-drawn or cold-rolled)	5
576	73045110	Other seamless cold-rolled alloy-steel pipes (cold-drawn or cold-rolled, including internal thread)	5
577	73045120	Other seamless cold-rolled alloy-steel geological drill pipe and sleeve pipe (cold-drawn or cold-rolled)	5
578	73045190	Other seamless cold-rolled alloy-steel pipes (cold-drawn or cold-rolled)	5

579	73045910	Other seamless non-cold-rolled alloy-steel pipes (non-cold-drawn or cold-rolled)	5
580	73045920	Other seamless non-cold-rolled alloy-steel geological drill pipe and sleeve pipe (excluding cold-rolled or cold-drawn)	5
581	73045990	Other seamless non-cold-rolled alloy-steel circular cross section pipe (excluding cold-drawn or cold-rolled)	5
582	73049000	Unlisted seamless pipes of iron or steel and hollow profiles (excluding cast-iron)	5
583	73071100	Cast fittings, of non-malleable cast iron	5
584	73071900	Other tube and pipe cast fittings, of iron or steel	5
585	73072100	Flanges of stainless steel	5
586	73072200	Threaded elbows, bends & sleeves, of stainless steel	5
587	73072300	Butt welding fittings of stainless steel	5
588	73072900	Other tube or pipe fittings, of stainless steel	5
589	73079100	Unlisted flanges, of iron or steel (excluding stainless steel)	5
590	73079200	Unlisted threaded elbows, bends and sleeves, of iron or steel (excluding stainless steel)	5
591	73079300	Unlisted butt welding fittings of iron or steel (excluding stainless steel)	5
592	73079900	Unlisted tube or pipe fittings, of iron or steel (excluding stainless steel)	5
593	73081000	Bridges and bridge sections, of iron or steel	5
594	73082000	Towers and lattice masts, of iron or steel	5
595	73083000	Doors, windows and their frames and thresholds for doors, of iron or steel	5
596	73084000	Equipment for scaffolding, shuttering, propping or pit-propping, of iron or steel	5
597	73089000	Other structures and parts of structure of iron or steel; plates and the like, prepared for use in structure, of iron or steel	5
598	73090000	Containers, of a capacity of more than 300L, of iron or steel, (bin for grain, cabinet, barrel, can, tin and other similar containers with of a capacity of more than 300L)	5
599	73101000	Containers with total volume more than 100L but less than 300L (with contacting surface made of special anti-corrosion materials)	5
600	73101000	Other containers, of a capacity ranging from 50L to 300L, of iron or steel (cabinet, barrel, can, tin and	5



		similar containers, of iron or steel, of a capacity of less than 50L)	
601	73102100	Cans, plain, unfitted, of a capacity of less than 50 liters, which will be closed by soldering or crimping, of iron or steel	5
602	73102900	Other containers, of a capacity less than 50L, (cabinet, barrel, can, tin and similar containers, of iron or steel, of a capacity of less than 50L)	5
603	73110010	Containers with compressed or liquefied gas, of iron or steel, (put up for retail sale)	5
604	73110090	Other containers with compressed or liquefied gas (put up for retail sale)	5
605	73121000	Stranded wire, ropes and cables of i/s, not electrically insulated	5
606	73129000	Plaited bands, slings and the like of iron or steel, not electrically insulated	5
607	73130000	Barbed wire of iron or steel; twisted hoop or single flat wire, and loosely twisted doubled wire, used for fencing.	5
608	73141200	Endless for machinery, of stainless steel	5
609	73141400	Other woven cloth, of stainless steel	5
610	73141900	Other woven cloth of iron or steel wire	5
611	73142000	Grill, netting and fencing, welded at intersection, of iron or steel wire max. cross-sectional dimension $\geq$ 3mm, mesh size $\geq$ 100cm <sup>2</sup>	5
612	73143100	Grill, netting and fencing, welded at intersection, of iron or steel wire, plated or coated with zinc max. cross-sectional dimension $<$ 3mm, mesh size $<$ 100cm <sup>2</sup>	5
613	73143900	Grill, netting and fencing, welded at intersection, of iron or steel wire max. cross-sectional dimension $<$ 3mm, mesh size $<$ 100cm <sup>2</sup>	5
614	73144100	Other grill, netting and fencing, of iron or steel wire, plated or coated with zinc, for technical use	5
615	73144200	Other grill, netting and fencing, of iron or steel wire, coated with plastics, for technical use	5
616	73144900	Other grill, netting and fencing, of iron or steel wire	5
617	73145000	Expanded metal of iron or steel	5

618	73151110	Roller chain of iron or steel, for bicycles	5
619	73151120	Roller chain of iron or steel, for motorcycles	5
620	73151190	Other roller chain of iron or steel(excluding those for bicycles and motorcycles)	5
621	73151200	ther articulated link chain, of iron or steel (excluding roller chains)	5
622	73151900	Articulated link chain parts, of iron or steel	5
623	73152000	Skid chain, of iron or steel	5
624	73158100	Stud-link chain of iron or steel	5
625	73158200	Other welded link chain, of iron or steel (excluding stud-link chain )	5
626	73158900	Other unlisted chain of iron or steel	5
627	73159000	Other chain parts, of iron or steel	5
628	73160000	Anchors, grapnels and parts thereof, of iron or steel	5
629	73170000	Nails, tacks, drawing pins, corrugated nails, staples and similar articles, of iron or steel, excluding articles with head	5
630	73181100	Coach screws	5
631	73181200	Other wood screws	5
632	73181300	Screw hooks and screw rings	5
633	73181400	Self-tapping screws	5
634	73181500	Bolts and screws nes, whether or not with their nuts or washers, of iron or steel	5
635	73181600	Nuts, of iron or steel, nes	5
636	73181900	Other unlisted threaded articles	5
637	73182100	Spring washers and other lock washers	5
638	73182200	Other washers	5
639	73182300	Rivets	5
640	73182400	Cotters and cotter-pins	5
641	73182900	ther non-threaded fasteners	5
642	73192000	Safety pin	5
643	73193000	Other pins	5
644	73199000	Unlisted pins and the like, of iron or steel	5
645	73201010	Leaf springs and reeds, for railway vehicles	5
646	73201020	Leaf springs and reeds, for automobiles	5
647	73201090	Other leaf springs and reeds	5
648	73202010	Helical springs, for railway vehicles	5
649	73202090	Other helical springs	5
650	73209010	Other springs, for railway vehicles	5
651	73209090	Other springs	5
652	73211100	Household ranges that could use gas fuel	5
653	73211210	Kerosene cooking stoves	5

654	73211290	Other household ranges that use liquid fuel	5
655	73211900	Cooking appliances and plate warmers, for gas fuel or for both gas and other fuels	5
656	73218100	Other non-electric domestic appliances, for gas fuel or for both gas and other fuels	5
657	73218200	Other non-electric domestic appliances, for liquid fuel	5
658	73218900	Other domestic appliances, including solid fuels	5
659	73219000	Parts of non-electric domestic appliances	5
660	73221100	Non-electric radiator, for central heating, of cast iron (including parts)	5
661	73221900	Non-electric radiator, for central heating, of steel (including parts)	5
662	73229000	Non-electric air heaters and hot air distributors (including parts)	5
663	73231000	Iron or steel wool; pot scourers and scouring or polishing pads, of iron or steel	5
664	73239100	Table, kitchen or other household articles and parts thereof, of cast iron, (including the parts, not enamelled)	5
665	73239200	Table, kitchen or other household articles and parts thereof, of cast iron, enamelled	5
666	73239300	Table, kitchen or other household articles and parts thereof, of stainless steel	5
667	73239410	Basin of iron or steel, enamelled (excluding of cast iron)	5
668	73239420	Casserole of iron or steel, enamelled (excluding of cast iron)	5
669	73239430	Barbecue of iron or steel, enamelled (excluding of cast iron)	5
670	73239490	Other table, kitchen or other household articles and parts thereof, of iron or steel (excluding of cast iron)	5
671	73239900	Other table, kitchen or other household articles	5
672	73241000	Sinks and wash basins, of stainless steel	5
673	73242100	Baths, of cast iron, (whether or not enamelled)	5
674	73242900	Baths, of iron or steel, (whether or not enamelled)	5
675	73249000	Sanitary ware and parts thereof, of iron or steel	5
676	73251010	Other cast articles of non-malleable cast iron, for technical use	5
677	73251090	Other cast articles of non-malleable cast iron	5
678	73259100	Grinding balls and similar articles for mills, of other cast iron or steel	5
679	73259910	Other cast articles of iron or steel, for technical use	5

680	73259990	Other cast articles of iron or steel	5
681	73261100	Grinding balls and similar articles for mills, of other cast iron or steel (forged or punched, but no further processed)	5
682	73261910	Unlisted articles, of iron or steel, for technical use (forged or punched, but no further processed)	5
683	73261990	Articles, of iron or steel, not for technical use (forged or punched, but no further processed)	5
684	73262010	Other articles of iron or steel wire, for technical use	5
685	73262090	Articles of iron or steel wire, not for technical use	5
686	73269010	Other articles of iron or steel, for technical use	5
687	73269090	Other articles of iron or steel, not for technical use	5
688	75012010	Intermediate products of nickel wet-processing metallurgy	5
689	75071100	Pure nickel pipes	5
690	75071200	Nickel-alloy pipes	5
691	75072000	Nickel and nickel-alloy pipe fittings	5
692	75081010	Cloth, of nickel wire	5
693	75081080	Grill and netting, of nickel wire, for technical use	5
694	75081090	Other grill and netting, of nickel wire	5
695	75089080	Other nickel products, for technical use (excluding cloth, grill and netting, of nickel wire)	5
696	75089090	Other nickel products, not for technical use (excluding cloth, grill and netting, of nickel wire)	5
697	78041100	Foils with lead sheets and strips (of thickness $\leq$ 0.2mm) (lead-foil lining thickness not restricted within 0.2mm)	5
698	78041900	Lead and lead-alloy plates (containing foil $>$ 0.2mm)	5
699	78060010	Lead and lead-alloy bars, rods, wires, sectional and profiles	5
700	78060090	Other lead products	5
701	79040000	Zinc and zinc-alloy bars, rods, wires	5
702	79050000	Zinc plates, sheets, strips and foils	5
703	79070020	Zinc pipes and fittings thereof (such as joint, elbow pipe, pipe sleeve)	5
704	79070030	Battery case stock (zinc slug)	5
705	79070090	Other zinc articles	5
706	80070030	Tin foil, with thickness $\leq$ 0.2mm (other than lining), tin powders and sheet powders (whether or not lined with paper, paperboard or other similar materials)	5
707	80070090	Other tin articles	5

708	81019600	Tungsten filament	5
709	81019990	Other tungsten articles	5
710	81029500	Wrought molybdenum bars, rods, profiles (excluding strips and rods by simply stining)	5
711	81029600	Molybdenum wire	5
712	81029900	Other molybdenum and articles	5
713	8103900010	Tantalum crucible (of a capacity ranging from 50ml to 2L; of tantalum purity $\geq 98\%$ )	5
714	8103900090	Other wrought tantalum and articles thereof	5
715	81049010	Wrought magnesium	5
716	8104902010	Magnesium-based composites (including all kinds of structural parts, prefabricated or preformed parts; of which the tensile strength greater than $7.62 \times 104$ m and a specific modulus greater than $3.18 \times 106$ m)	5
717	8104902090	Other articles of magnesium	5
718	81059000	Other cobalt and articles thereof	5
719	8106009010	High purity bismuth and articles thereof (with purity $\geq 99.99\%$ , argentine content $< 1$ lakh)	5
720	8106009090	Other bismuth and articles thereof	5
721	81079000	Other cadmium and articles thereof	5
722	8108901010	Titanium alloy, solid cylinder, including the forgeable piece (the ultimate tensile strength $\geq 900$ Mpa under $20^\circ\text{C}$ ; with outer diameter exceeding 75mm )	5
723	8108901020	Bars, rods, sectionals and profiles of titanium-based composites (including all kinds of structural parts, prefabricated or preformed parts; of which the tensile strength greater than $7.62 \times 104$ m and a specific modulus greater than $3.18 \times 107$ m)	5
724	8108901090	Other titanium bars, rods, sectionals and profiles	5
725	81089020	Titanium wire	5
726	81089031	Titanium plates, sheets, strips and foils with thickness $\leq 0.8$ mm	5
727	8108903210	Plates, sheets, strips and foils of titanium-based composites (including all kinds of structural parts, prefabricated or preformed parts; of which the tensile strength greater than $7.62 \times 104$ m and a specific modulus greater than $3.18 \times 107$ m)	5
728	8108903290	Titanium plates, sheets, strips and foils with thickness	5

		> 0.8mm	
729	8108904010	Titanium alloy pipes (the ultimate tensile strength $\geq$ 900Mpa under 20°C; with outer diameter exceeding 75mm )	5
730	8108904090	Other titanium pipes	5
731	81089090	Other titanium and articles thereof	5
732	8109900010	Cobalt pipes (of Cobalt and its alloys with proportion by weight less than 1:500)	5
733	8109900090	Other wrought cobalt and articles thereof	5
734	81110090	Other manganese and articles thereof	5
735	81121900	Other beryllium and articles thereof	5
736	81122900	Other chromium and articles thereof	5
737	81125900	Other thallium and articles thereof	5
738	8112922001	Unwrought vanadium-nitrogen alloy	5
739	81129910	Other germanium and articles thereof	5
740	8112992001	Other vanadium-nitrogen alloy	5
741	8112992090	Other vanadium and articles thereof	5
742	82	Full Chapter of Chapter 82	5
743	83	Full Chapter of Chapter 83 (excluding Tax File No.83012010)	5
744	84073100	Reciprocating piston engine with the cylinder capacity $\leq$ 50ml	9
745	8408209090	Other diesel engines with its power $<$ 132.39KW	9
746	84089091	Power $\leq$ 14kw	9
747	84132000	Hand pump (excluding goods of no.841311 or 841319)	9
748	84137090	Other centrifugal pumps (with the rotating speed below 10000r/s)	9
749	84138100	Pump	9
750	84139100	Parts for Pump	9
751	84139200	Parts, of liquid elevators	9
752	84145110	Ceiling fan with the power $\leq$ 125w (installed with a motor, of its output power $\leq$ 125w)	9
753	84145120	Other air fans with the power $\leq$ 125w (installed with a	9

		motor, of its output power $\leq 125\text{w}$ )	
754	84145130	Other fans with the power $\leq 125\text{w}$ (installed with a motor, of its output power $\leq 125\text{w}$ ), with the rotary inducer	9
755	84145191	Desk fan with the power $\leq 125\text{w}$ (installed with a motor, of its output power $\leq 125\text{w}$ )	9
756	84145192	Floor fan with the power $\leq 125\text{w}$ (installed with a motor, of its output power $\leq 125\text{w}$ )	9
757	84145193	Wall fan with the power $\leq 125\text{w}$ (installed with a motor, of its output power $\leq 125\text{w}$ )	9
758	84145199	Other blowers and fans with the power $\leq 125\text{w}$ (installed with a motor, of its output power $\leq 125\text{w}$ )	9
759	8414591000	Other ceiling fans (installed with a motor, of its output power more than $125\text{w}$ )	9
760	8414592000	Other air fans (installed with a motor, of its output power more than $125\text{w}$ )	9
761	8414593000	Other centrifugal ventilating fans	9
762	8414599010	Root's blower	9
763	8414599020	Blowers, with the air intake $> 1\text{m}^3/\text{min}$ , UF6 resistant (axial centrifugal type or positive-displacement blower, with the pressure ratio among 2:1 and 6:1)	9
764	8414599030	Blowers, with the air intake $\geq 2\text{m}^3/\text{min}$ , UF6 resistant (axial centrifugal type or positive-displacement blower, with the pressure ratio among 1.2:1 and 6:1)	9
765	8414599040	Blowers, with the air intake $\geq 56\text{m}^3/\text{s}$ , (single low-pressure head centrifugal type blower, for sulfureted hydrogen gas circulation)	9
766	8414599050	Axial ventilating fan for electronic products	9

767	84149019	Parts listed from no.84143011--3014 and 84143090 (Other parts listed from no.84143011--3014 and 84143090 )	9
768	84149020	Parts listed from no.84145110 to no.84145199	9
769	84521010	Household multi-functional sewing machines	9
770	84521090	Other household sewing machine	9
771	84522110	Non-household automatic flatseam sewing machines	9
772	84522190	Non-household automatic sewing machines	9
773	84522900	Other non-automatic sewing machines (excluding household)	9
774	84523000	Sewing machine needles	9
775	84524000	Furniture, bases and covers for sewing machines and other parts (including: base and mantle of sewing machines )	9
776	84529011	Rotating shuttles of household sewing machines	9
777	84529019	Other parts of household sewing machines (excluding rotating shuttles)	9
778	84529091	Rotating shuttles of non-household sewing machines	9
779	84529099	Other parts of non-household sewing machines (excluding rotating shuttles)	9
780	84612010	Squaring machine for cutting metal or metal ceramics	11
781	84612020	Slotting machine for cutting metal or metal ceramics	11
782	84613000	Broaching machine for cutting metal or metal ceramics	11
783	8461500010	Cutting machine for cutter with irradiated elements {cutting the fuel package so as to enbale the irradiated materials to be solved(including the remote-controlled equipment)}	11
784	8461500090	Other sawing machine or dinking machine	11
785	84619011	Planing machine for cutting metal or metal ceramics	11
786	84619019	Other planers for cutting metal or metal ceramics	11
787	84619090	Unlisted machine tool for cutting metal or metal ceramics	11
788	84671100	Pneumatic hand tools, rotary type ( incl. combined rotary-percussion )	9
789	84671900	Other pneumatic hand tools	9
790	84672100	Drills of all kinds, with self-contained electric motor	9
791	84672210	Chain saws, with self-contained electric motor	9
792	84672290	Other electric saws	9
793	84672910	Grinding tools for working in the hand, with self-contained electric motor	9
794	84672920	Planings	9
795	84672990	Other tools for working in the hand, with	9



		self-contained electric motor	
796	84678100	Hand tools with self-contained non-electric motor (excluding electric and pneumatic)	9
797	84678900	Other hand tools with self-contained non-electric motor (excluding electric and pneumatic)	9
798	84679190	Parts for chain saws, listed in subitem 846781	9
799	84679200	Parts of pneumatic hand tool	9
800	84679990	Parts of hand tools with self-contained electric motor	9
801	84749000	Parts for machines listed in no.8474	9
802	84818090	Unlisted taps, faucets and similar devices (used for pipes, boilers, cans, barrels or the like)	9
803	84819010	Parts for valve (used for pipes, boilers, cans, barrels or the like)	9
804	84819090	Taps, faucets and similar devices (used for pipes, boilers, cans, barrels or the like)	9
805	85149090	Industrial resistance heated furnace and baking oven (parts of articles listed in no.8514)	9
806	85151100	Soldering iron and welding torch for soldering machine and device	9
807	85151900	Other soldering machines and devices	9
808	85366100	Lamp holder with voltage $\leq 1000V$ (used for circuit, of voltage not more than 1000V)	9
809	85366900	Plug and socket with voltage $\leq 1000V$ (used for circuit, of voltage not more than 1000V)	9
810	85381090	Other drays and plates used for articles listed in no.8537 (no switch gear installed)	9
811	85389000	Parts, of devices listed in no. 8535, 8536 and 8537 (specially used or mainly used)	9
812	85444219	Electrical conductor with connectors (with the rated voltage less than or equivalent to 80V)	
813	85444229	Electrical conductor with connectors (with the rated voltage more than 80V but not more than 1000V)	9
814	85444919	Other electrical conductor (with the rated voltage less than or equivalent to 80V)	9
815	85444929	Other electrical conductor (with the rated voltage more than 80V and less than or equivalent to 1000V)	9
816	87031011	All-Terrain Vehicles	9
817	87031019	Golf cars and other similar cars	9
818	87031090	Special cars for snow	9
819	87082930	Window lifter for motor vehicles	9

820	8711100010	Micro horsepower motorcycle and moped (equipped with reciprocating piston engine; the micro horsepower meaning the air displacement=50cc)	9
821	87111000101	Micro horsepower motorcycle and moped, with no consumption tax lied on	9
822	87111000102	Micro horsepower motorcycle and moped, with consumption tax lied on	9
823	8711100090	Micro horsepower motorcycle and moped (equipped with reciprocating piston engine; the micro horsepower meaning the air displacement < 50cc)	9
824	87111000901	Micro horsepower motorcycle and moped, with no consumption tax lied on	9
825	87111000902	Micro horsepower motorcycle and moped, with consumption tax lied on	9
826	8711201000	Motorcycle and moped equipped with reciprocating piston engine with $50 < \text{air displacement} \leq 100$	9
827	87112010001	Motorcycle and moped equipped with reciprocating piston engine with $50 < \text{air displacement} \leq 100$ , with no consumption tax lied on	9
828	87112010002	Motorcycle, equipped with reciprocating piston engine with $50 < \text{air displacement} \leq 100$ , with consumption tax lied on	9
829	8711202000	Motorcycle and moped equipped with reciprocating piston engine with $100 < \text{air displacement} \leq 125$	9
830	87112020001	Motorcycle and moped equipped with reciprocating piston engine with $100 < \text{air displacement} \leq 125$ , with no consumption tax lied on	9
831	87112020002	Motorcycle, equipped with reciprocating piston engine with $125 < \text{air displacement} \leq 150$ , with consumption tax lied on	9
832	8711203000	Motorcycle and moped equipped with reciprocating piston engine with $125 < \text{air displacement} \leq 150$	9
833	87112030001	Motorcycle and moped equipped with reciprocating piston engine with $125 < \text{air displacement} \leq 150$ , with no consumption tax lied on	9

834	87112030002	Motorcycle, equipped with reciprocating piston engine with 125 < air displacement ≤150, with consumption tax lied on	9
835	8711204000	Motorcycle and moped equipped with reciprocating piston engine with 125 < air displacement ≤150	9
836	87112040001	Motorcycle and moped equipped with reciprocating piston engine with 150 < air displacement ≤200, with no consumption tax lied on	9
837	87112040002	Motorcycle, equipped with reciprocating piston engine with 150 < air displacement ≤200, with consumption tax lied on	9
838	8711205000	Motorcycle and moped equipped with reciprocating piston engine with 200 < air displacement ≤250	9
839	87112050001	Motorcycle and moped equipped with reciprocating piston engine with 200 < air displacement ≤250, with no consumption tax lied on	9
840	87112050002	Motorcycle, equipped with reciprocating piston engine with 200 < air displacement ≤250, with consumption tax lied on	9
841	8711301000	Motorcycle and moped equipped with reciprocating piston engine with 250 < air displacement ≤400	9
842	87113010001	Motorcycle and moped equipped with reciprocating piston engine with 250 < air displacement ≤400, with no consumption tax lied on	9
843	87113010002	Motorcycle and moped equipped with reciprocating piston engine with 250 < air displacement ≤400, with consumption tax lied on	9
844	8711302000	Motorcycle and moped equipped with reciprocating piston engine with 400 < air displacement ≤500	9
845	87113020001	Motorcycle and moped equipped with reciprocating piston engine with 400 < air displacement ≤500, with no consumption tax lied on	9

846	87113020002	Motorcycle, equipped with reciprocating piston engine with $400 < \text{air displacement} \leq 500$ , with no consumption tax lied on	9
847	8711400000	Motorcycle and moped equipped with reciprocating piston engine with $500 < \text{air displacement} \leq 800$	9
848	87114000001	Motorcycle and moped equipped with reciprocating piston engine with $500 < \text{air displacement} \leq 800$ , with no consumption tax lied on	9
849	87114000002	Motorcycle, equipped with reciprocating piston engine with $500 < \text{air displacement} \leq 800$ , with consumption tax lied on	9
850	8711500000	Motorcycle and moped equipped with reciprocating piston engine with air displacement $< 800$	9
851	87115000001	Motorcycle and moped equipped with reciprocating piston engine with air displacement $< 800$ , with no consumption tax lied on	9
852	87115000002	Motorcycle and moped equipped with reciprocating piston engine with air displacement $< 800$ , with consumption tax lied on	9
853	8711901010	Electric bicycle	9
854	8711901090	Other electric and electric power-assisted motorcycles and side cars (including moped and push bikes)	9
855	87119010901	Other electric and electric power-assisted motorcycles and side cars, with no consumption tax lied on	9
856	87119010902	Other electric and electric power-assisted motorcycles and side cars, with consumption tax lied on	9
857	8711909001	Motorcycle and moped with air displacement $\leq 250$ (6AB)	9
858	87119090011	Motorcycle and moped with air displacement $\leq 250$ (6AB), with no consumption tax lied on	9
859	87119090012	Motorcycle and moped with air displacement $\leq 250$	9

		(6AB) , with consumption tax lied on	
860	8711909002	Motorcycle and moped with air displacement > 250 (6AB)	9
861	87119090021	Motorcycle and moped with air displacement > 250 (6AB) with no consumption tax lied on	9
862	87119090022	Motorcycle and moped with air displacement > 250 (6AB) with consumption tax lied on	9
863	8711909009	Motorcycle and moped, whose air displacement can not be distinguished	9
864	87119090091	Motorcycle and moped, whose air displacement can not be distinguished, with no consumption tax lied on	9
865	87119090092	Motorcycle and moped, whose air displacement can not be distinguished, with consumption tax lied on	9
866	8711909090	Push bikes and side cars, equipped with other assisted motor	9
867	87120020	Racing bicycle	9
868	87120030	Mountain bike	9
869	87120041	Cross-country bicycles, 16", 18", 20"	9
870	87120049	Other cross-country bicycles (including freight tricycle)	9
871	8712008110	Unlisted bicycles, 12", 16"	9
872	8712008190	Unlisted bicycles, 11" below	9
873	87120089	Other unlisted bicycles	9
874	87120090	Other non-motor-mounted bicycle	9
875	87131000	Non-mechanical driven vehicles designed for disabled persons	9
876	87139000	Other mechanically-driven vehicles designed for disabled persons	9
877	87141100	Saddle for Motorcycle and moped	9
878	8714190010	Motorcycle frame	9
879	8714190090	Other parts and fittings of motorcycle (including the parts and fittings of moped)	9
880	87142000	Other parts and fittings, for vehicles designed for disabled persons	9
881	87149100	Frames, forks and their parts of non-mechanically-driven bicycle	9

882	87149200	Rims and spokes of non-mechanically-driven bicycle	9
883	87149310	Wheel hubs of non-mechanically-driven bicycle (excluding coaster braking hub and hub brake)	9
884	87149320	Fly wheels of non-mechanically-driven bicycle (excluding coaster braking hub and hub brake)	9
885	87149390	Chain wheels of non-mechanically-driven bicycle (excluding coaster braking hub and hub brake)	9
886	87149400	Brakers and parts of non-mechanically-driven bicycle (including coaster braking drum and drum brake)	9
887	87149500	Saddle of non-mechanically-driven bicycle	9
888	87149610	Foot pedal and its parts of non-mechanically-driven bicycle	9
889	87149620	Chainwheel with crank of non-mechanically-driven bicycle	9
890	87149900	Other parts and fittings of non-mechanically-driven bicycle	9
891	87150000	Baby carriages and parts thereof	9
892	87161000	Box trailer and semi-trailer for living or camping use	9
893	87162000	Self-installed or self-discharged trailer and semi-trailer for farm use	9
894	87163110	Oil-tank trailer and semi-trailer	9
895	87163190	Other tank trailer and semi-trailer	9
896	87163910	Container trailer and semi-trailer	9
897	87163990	Other freight trailer and semi-trailer	9
898	87164000	Other unlisted trailer and semi-trailer	9
899	87168000	Other unlisted non-mechanically-driven bicycle	9
900	87169000	Parts for trailer, semi-trailer and non-mechanically-driven bicycle	9
901	9101 至 9114	Full Chapter of Chapter 91	11
902	94011000	Seats for aircraft	11
903	94012010	Seats, with leather or composition leather surface, for motor vehicles	11
904	94012090	Other seats for motor vehicles	11
905	94013000	Swivel seats with variable height adjustment	11
906	94014010	Seats, with leather or composition leather surface, convertible into beds, (excl. garden seats or camping equipment)	11
907	94014090	Other seats convertible into beds (excl. garden seats or camping equipment)	11
908	94015100	Seats of cane, osier, bamboo or similar materials	11
909	94015900	Seats of whisk and similar materials	11
910	94016110	Seats, with leather or composition leather surface,	11

		with wooden frames, upholstered	
911	94016190	Seats with decoration cursive and wooden frames, upholstered	11
912	94016900	Other seats with wooden frames (excluding the seats of no.94011000-94015000)	11
913	94017110	Seats, with leather or composition leather surface, with metal frames, upholstered	11
914	94017190	Seats with decoration soft cursive and metal frames, upholstered	11
915	94017900	Other seats with metal frames (excluding the seats of no.94011000-94015000)	11
916	94018010	Other stone seats	11
917	94018090	Other seats	11
918	94019011	Seat angle regulating devices for motor vehicle	11
919	94019019	Parts of seats for motor vehicle	11
920	94019090	Other parts of seats excl. those of heading	11
921	94021010	Hairdresser's chair and parts thereof	11
922	94021090	Dental chairs and other similar and parts thereof	11
923	94029000	Furniture for medical treatment, surgery, veterinary and parts thereof	11
924	94031000	Metal office furniture	9
925	94032000	Other metal furniture	9
926	9403300090	Other wooden office furniture	9
927	9403400090	Other wooden kitchen furniture	9
928	9403501090	Other redwood living room furniture	9
929	94035091	Other painted wooden living room furniture	9
930	9403509990	Other living room furniture	9
931	9403601090	Other redwood furniture (not for living room)	9
932	94036091	Other painted wooden furniture (not for living room)	9
933	9403609990	Other wooden furniture (not for living room)	9
934	94037000	Plastic furniture	9
935	94038100	Bamboo or rattan furniture	9
936	94038910	Wicker furniture and furniture made of similar materials	9
937	94038920	Stone furniture	11
938	94038990	Furniture made of other materials	9
939	9403900010	Kitchen furniture for aircraft and parts thereof	9
940	9403900090	Parts for articles listed of no.9403	9
941	9404100000	Mattress supports	11
942	9404210010	Cushion made of Chinese Small Iris (unit area bigger than 1sq.m, both with bound edges and not)	11

943	9404210090	Mattress, of cellular rubber or plastics, whether or not covered	11
944	94042900	Mattress, of other materials	11
945	9404301090	Other sleeping bags filled with feathers and downs	11
946	9404309000	Other sleeping bags	11
947	9404901090	Other bedclothing products filled with other feather and down (including the similar products)	Other sleeping products filled with endangered wild fowl feather or down (including the similar products)
948	9404902090	Bedclothing filled with animal hairs ( including the likes)	11
949	94049030	Bedclothing filled with silks and cottons and the likes	11
950	94049040	Bedclothing filled with chemical-fiber cottons and the likes	11
951	94049090	Other bedclothing and the likes	11
952	94051000	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough-fares	11
953	94052000	Electric table, desk, bedside or floor standing lamps	11
954	94053000	Lighting sets of a kind used for christmas trees	11
955	94054010	Searchlight	11
956	94054020	Spotlight	11
957	94054090	Other electric lamps and lighting fittings	11
958	94055000	Non-electrical lamps and lighting fittings	11
959	94056000	Luminous sign, nameplate and the likes	11
960	94059100	Glass parts of articles listed in no.9405	11
961	94059200	Plastic parts of articles listed in no.9405	11
962	94059900	Parts, made of other materials, of articles listed in no.9405	11
963	9406000010	Prefabricated houses made of animal and plant materials	11
964	9406000020	Closed and clean room, with high efficiency particulate air filtering unit, with fans	11
965	9406000090	Other prefabricated house	11
966	9503 至 9508	Full Chapter of Chapter 95	11



967	9601100090	Other processed animal teeth and their preparations	11
968	9601900090	Other processed animal engraving materials (including its preparations)	11
969	96020010	Capsule for medicine and drug	11
970	96020090	Other processed animal or mineral engraving materials and their preparations (including processed wax, stearine, natural gum, etc)	11
971	96031000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	11
972	96032100	Tooth brushes, incl. dental-plate brushes	11
973	9603290010	Shaving brush, hair brush, made of wild animal hairs (including eyelash brushes and other cosmetic brushes)	11
974	9603290090	Shaving brush, hair brush, eyelash brush, and other cosmetic brushes (including brushes to parts of no.960329)	11
975	9603301090	Other artists brushes.	11
976	9603302090	Other writing brushes	11
977	9603309090	Other brushes for the application fo cosmetics	11
978	96034011	Paint, distemper, varnish or similar brushes of pigs', hogs' or boars' bristle	11
979	96034019	Other paint, distemper, varnish or similar brushes	11
980	96034020	Paint pads and rollers	11
981	96035011	Metal wire brushes as parts of machines or appliances	11
982	96035019	Metal brushes as parts of vehicles	11
983	9603509190	Other brushes as parts of machines or appliances	11
984	9603509990	Other brushes as parts of vehicles	11
985	9603901090	Feather dusters	11
986	9603909020	Hand-operated mechanical floor sweepers, mops; prepared knots and tufts for broom or brush making, squeegees	11
987	9603909090	Other floor sweepers, mops; prepared knots and tufts for broom or brush making, squeegees	11
988	96040000	Hand sieves and hand riddles	11
989	96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	11
990	96061000	Press-fasteners, snap-fasteners and press-studs and parts thereof	11
991	96062100	Buttons of plastics, not covered with textile material	11
992	96062200	Buttons of base metal, not covered with textile material	11

993	96062900	Other buttons	11
994	96063000	utton moulds & other parts of button; button blanks	11
995	96071100	Fitted with chain scoops of base metal	11
996	96071900	Other zippers	11
997	96072000	Parts for zippers	11
998	96081000	Ball-point pens	11
999	96082000	Felt tipped and other porous-tipped pens and markers	11
1000	96083100	Indian ink drawing pens	11
1001	96083910	Fountain pens	11
1002	96083990	Other pens	11
1003	96084000	Propelling or sliding pencils	11
1004	96085000	Sets of articles from 2 of foregoing subheadings in 96.08	11
1005	96086000	Refills for ball point pens ( composed of ball point and ink-reservoir)	11
1006	96089100	Pen nibs and nib points	11
1007	96089910	Pens used on machines or instruments	11
1008	96089920	Duplicating stylos; pen-holders, pencil-holders (including similar holders, but excluding goods of no.9609)	11
1009	96089990	Other parts of articles of heading 96.09	11
1010	96091010	Pencils	11
1011	96091020	Color pencils	11
1012	96092000	Pencil leads, black or coloured	11
1013	96099000	Wax pencils, drawing charcoals, writing or painting chalks (including tailors' chalks)	11
1014	96100000	Slates and boards, with writing or drawing surfaces, whether or not framed	11
1015	961100090	Manual date stamp, seal stamp and similar stamps (including number stamps, label imprinter; hand composing stick and handprinter with letter disc)	11
1016	96121000	Typewriter ribbon and similar ribbon (oiled or colored by other means, whether or not with axis or box)	11
1017	96122000	Ink pad (whether or not with oil stamp or box)	11
1018	9614001020	Tobacco pipe and bowls made of vegetable materials	11
1019	9614001090	Other Tobacco pipe and bowls	11
1020	9614009010	Cigarette holder containing wild animal contents (only referring to products made of wild mammal teeth)	11
1021	9614009090	Other cigarette holders and parts thereof	11

1022	96151100	Combs and hairpins of hard rubber and plastics (including the likes)	11
1023	9615190020	Combs made of other materials containing endangered animal contents (including horn barrette, metal, plastic and domestic fowl products)	11
1024	9615190090	Combs made of other materials containing endangered animal contents (including rubber, plastic and domestic fowl products)	11
1025	96159000	Combs, hair-slides & the like; hairpins, curling pins, curling grips, hair-curlers & the like, excl. those of heading 85.16 & parts thereof	11
1026	96161000	Perfume atomizer and other similar atomizers for cosmetics (including bracket and nozzle )	11
1027	96162000	Powder-puffs and pads for cosmetics application	11
1028	96170010	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof (other than glass inners )	11
1029	96170090	Other vacuum containers and parts thereof (other than glass inners )	11
1030	9618000010	Lay figures made of vegetable materials	11
1031	9618000090	Tailors' dummies and other lay figures; automata and other animated displays used for shop windows dressing	11

3. List of Commodities Which Will be Duty Free

No.	Code of Commodity	Name of Commodity	Tax rebate rate is adjusted as
1	12021010	Seeding unhulled peanut (referring to unbaked or uncooked)	Tax-free
2	12021090	Other unshelled peanuts (referring to unbaked or uncooked)	Tax-free
3	12022000	Shelled peanuts (referring to unbaked or uncooked, whether or not crushed)	Tax-free
4	97011010	Original copies of oil paintings, watercolour paintings and other paintings (excluding artificially-drawn products or No.4906 drawings)	Tax-free
5	97011020	Original copies of oil paintings, watercolour paintings and other paintings (excluding artificially-drawn products or No.4906 drawings)	Tax-free
6	9701900020	Collages made by other animal and plant materials (including similar ornamental plates, referring to all products made from wild animals)	Tax-free

7	9701900090	Other collages and similar ornamental plates	Tax-free
8	97020000	Original copies of engraving picture, printed picture, and lithograph	Tax-free
9	9703000090	Original copies of sculptures made by various materials	Tax-free
10	97040010	Stamps (referring to unused stamps of current or new issue in the country in which they have, or will have)	Tax-free
11	97040090	Revenue stamp and similar items (referring to unused stamps of current or new issue in the country in which they have, or will have)	Tax-free

## 财税[2007]90 号关于调低部分商品出口退税率的通知

财政部 国家税务总局

财税[2007]90 号

各省、自治区、直辖市、计划单列市财政厅（局）、国家税务局：

经国务院批准，调整部分商品的出口退税率，现就有关事项通知如下：

### 一、取消下列商品的出口退税

1. 濒危动物、植物及其制品；
2. 盐、溶剂油、水泥、液化丙烷、液化丁烷、液化石油气等矿产品；
3. 肥料（除已经取消退税的尿素和磷酸氢二铵）；
4. 氟和染料等化工产品（精细化工产品除外）；
5. 金属碳化物和活性炭产品；
6. 皮革；
7. 部分木板和一次性木制品；
8. 一般普碳焊管产品（石油套管除外）；
9. 非合金铝制条杆等简单有色金属加工产品；
10. 分段船舶和非机动船舶。

具体商品名称及税则号见附件 1。

### 二、调低下列商品的出口退税率

1. 植物油出口退税率下调至 5%；
2. 部分化学品出口退税率下调至 9%或 5%；

3.塑料、橡胶及其制品出口退税率下调至 5%；

4.箱包出口退税率下调至 11%，其他皮革毛皮制品出口退税率下调至 5%；

5.纸制品出口退税率下调至 5%；

6.服装出口退税率下调至 11%；

7.鞋帽、雨伞、羽毛制品等出口退税率下调至 11%；

8.部分石料、陶瓷、玻璃、珍珠、宝石、贵金属及其制品出口退税率下调至 5%；

9.部分钢铁制品（石油套管除外）出口退税率下调至 5%。《财政部 国家税务总局关于海洋工程结构物增值税实行退税的通知》（财税〔2003〕46号）规定的内销海洋工程结构物仍按原退税率执行；

10.其他贱金属及其制品（除已经取消和本次取消出口退税商品以及铅箔、铝管、铝制结构体等）出口退税率下调至 5%；

11.刨床、插床、切削机、拉床等出口退税率下调至 11%。柴油机、泵、风扇、排气阀门及零件、回转炉、焦炉、缝纫机、订书机、高尔夫球车、雪地车、摩托车、自行车、挂车、升降器及其零件、龙头、钎焊机器等出口退税率下调至 9%；

12.家具出口退税率下调至 11%或 9%；

13.钟表、玩具和其他杂项制品等出口退税率下调至 11%；

14.部分木制品出口退税率下调至 5%；

15.粘胶纤维出口退税率下调至 5%。

具体商品名称及税则号见附件 2。

三、下列商品改为出口免税

花生果仁、油画、雕饰板、邮票、印花税票等。

具体商品名称及税则号见附件 3。

#### 四、执行时间

以上商品出口退税率调整自 2007 年 7 月 1 日起执行。具体执行时间,以海关“出口货物报关单(出口退税专用)”上注明的出口日期为准。

出口企业在 2007 年 7 月 1 日之前已经签订的涉及取消出口退税的船舶出口合同,在 2007 年 7 月 20 日之前持出口合同(正本和副本)到主管出口退税的税务机关登记备案的,准予仍按原出口退税率执行完毕。对在 2007 年 7 月 20 日之前未办理备案手续的,一律按取消出口退税执行。

有对外承包工程资质的出口企业在 2007 年 7 月 1 日之前已经中标的长期对外承包工程或已经签订价格不能更改的长期对外承包工程合同所涉及的出口设备和建材,凡在 2007 年 7 月 20 日之前持有效中标证明(正本和副本)或已经签订的长期对外承包工程合同(正本和副本)及工程概算清单,到主管出口退税的税务机关登记备案的,准予仍按原出口退税率执行完毕。对在 2007 年 7 月 20 日之前未办理备案手续的,一律按调整后的出口退税率执行。

特此通知。

附件:1.取消出口退税的商品清单

2.调低出口退税率的商品清单

3.改为免税的商品清单

二〇〇七年六月十九日

#### 取消出口退税的商品清单

序号 商品代码 商品名称 退税率调整为%

1 0101101010 改良种用濒危野马 0

- 2 0101102010 改良种用的濒危野驴 0
- 3 0101901010 非改良种用濒危野马 0
- 4 0101909010 非改良种用濒危野驴 0
- 5 0102100010 改良种用濒危野牛 0
- 6 0106191010 其他改良种用濒危野生哺乳动物〔包括人工驯养、繁殖的〕 0
- 7 0106192010 其他食用濒危野生哺乳动物〔包括人工驯养、繁殖的〕 0
- 8 0106199010 其他濒危野生哺乳动物〔包括人工驯养、繁殖的〕 0
- 9 0106391010 其他濒危野生改良种用的鸟〔包括人工驯养、繁殖的〕 0
- 10 0106392910 其他食用濒危野生鸟〔包括人工驯养、繁殖的〕 0
- 11 0106399010 其他濒危野生鸟〔包括人工驯养、繁殖的〕 0
- 12 0106901110 改良种用濒危蛙苗 0
- 13 0106901910 其他改良种用濒危野生动物〔包括人工驯养、繁殖的〕 0
- 14 0106902010 其他濒危野生食用动物〔包括人工驯养、繁殖的〕 0
- 15 0106909010 其他濒危野生动物〔包括人工驯养、繁殖的〕 0
- 16 0205000010 鲜、冷或冻的濒危野马、野驴肉 0
- 17 0208109010 鲜、冷或冻濒危野兔肉及其食用杂碎〔不包括兔头〕 0
- 18 02081090101 除分割濒危野兔肉以外鲜、冷或冻濒危野兔肉及其食用杂碎 0
- 19 02081090102 分割濒危野兔肉 0
- 20 0208909010 其他鲜、冷或冻的濒危野生动物肉 0
- 21 0210200010 干、熏、盐制的濒危野牛肉 0
- 22 0210990010 干熏盐制其他濒危动物肉及杂碎〔包括可供食用的肉或杂碎的细粉、粗粉〕  
0
- 23 0301100060 观赏用其他濒危鱼 0



- 24 0301931010 濒危鲤鱼苗 0
- 25 0301939010 活濒危鲤鱼 0
- 26 0301991910 其他濒危鱼苗 0
- 27 0301999910 其他濒危活鱼 0
- 28 0302699010 其他未列名濒危鲜、冷鱼〔鱼肝及鱼卵除外〕 0
- 29 0302700010 鲜或冷濒危鱼种的肝及鱼卵 0
- 30 0303799010 其他未列名濒危冻鱼〔鱼肝及鱼卵除外〕 0
- 31 0303800010 冻濒危鱼种的肝及鱼卵 0
- 32 0304190010 其他鲜或冷的濒危鱼片及其他鱼肉〔不论是否绞碎〕 0
- 33 0304299010 冻的其他濒危鱼片〔不论是否绞碎〕 0
- 34 0304990010 濒危鱼类其他冻鱼肉〔不论是否绞碎〕 0
- 35 0305200010 干、熏、盐制的濒危鱼种肝、卵 0
- 36 03052000101 按 13% 征税的干、熏、盐制的濒危鱼种肝、卵 0
- 37 03052000102 熟制的并按 17% 征税的干、熏、盐制的濒危鱼种肝、卵 0
- 38 0305300010 干或盐制濒危鱼类的鱼片〔熏制的除外〕 0
- 39 03053000101 按 13% 征税的干或盐制濒危鱼类的鱼片 0
- 40 03053000102 按 17% 征税的干或盐制濒危鱼类的鱼片 0
- 41 0305599010 其他濒危干鱼〔不论是否盐腌,但熏制的除外〕 0
- 42 0305699010 盐腌及盐渍的其他濒危鱼〔干或熏制的除外〕 0
- 43 0307601010 濒危蜗牛及螺种苗 0
- 44 0307609010 其他濒危蜗牛及螺 0
- 45 0307911010 濒危水生无脊椎动物的种苗〔不包括甲壳动物的种苗〕 0

- 46 0307919910 其他濒危活、鲜、冷水生无脊椎动物（鲍鱼除外） 0
- 47 0307999010 其他冻干盐制濒危水生无脊椎动物（包括供人食用的水生无脊椎动物粉、团粒、甲壳动物除外） 0
- 48 03079990101 其他冻干盐制濒危水生无脊椎动物 0
- 49 03079990102 按 17%征税的其他冻干盐制濒危水生无脊椎动物 0
- 50 0407001010 种用濒危野禽蛋 0
- 51 0407002910 其他带壳鲜濒危野鸟卵 0
- 52 0407009910 其他腌制或煮过的带壳濒危野鸟卵 0
- 53 04070099101 其他腌制或煮过的带壳濒危野鸟卵 0
- 54 04070099102 按 17%征税的其他腌制或煮过的带壳濒危野鸟卵罐头 0
- 55 0410009010 其他编号未列名濒危野生动物产品（食用） 0
- 56 0502901910 濒危獾毛及其他制刷用濒危兽毛 0
- 57 05029019101 濒危獾毛及其他制刷用濒危兽毛 0
- 58 05029019102 按 17%征税的濒危獾毛及其他制刷用濒危兽毛 0
- 59 0502902010 濒危獾毛及其他制刷濒危兽毛废料 0
- 60 0505100010 填充用濒危野生禽类羽毛、羽绒（仅经洗涤、消毒等处理，未进一步加工） 0
- 61 05051000101 填充用濒危野生禽类羽毛、羽绒 0
- 62 05051000102 按 17%征税的填充用濒危野生禽类羽毛、羽绒 0
- 63 0505909010 其他濒危野生禽类羽毛、羽绒（包括带有羽毛或羽绒的鸟皮及鸟体的其他部分） 0
- 64 05059090101 其他濒危野生禽类羽毛、羽绒 0
- 65 05059090102 按 17%征税的洗净其他濒危野生禽类羽毛、羽绒 0

- 66 0507100020 其他濒危野生兽牙、兽牙粉末及废料 0
- 67 0508001010 珊瑚及濒危水产品的粉末、碎料〔包括介、贝、棘皮动物壳、墨鱼骨的粉末、废料〕 0
- 68 0508009010 珊瑚及濒危水产品的壳、骨〔包括介、贝、棘皮动物的壳、墨鱼骨〕 0
- 69 0510009010 其他濒危野生动物胆汁及其他产品〔不论是否干制、鲜、冷、冻或用其他方法暂时保藏的〕 0
- 70 0511100010 濒危野生牛的精液 0
- 71 0511911110 濒危鱼的受精卵 0
- 72 0511911910 濒危鱼的非食用产品〔包括鱼肚〕 0
- 73 0511919010 濒危水生无脊椎动物产品〔包括甲壳动物、软体动物、第三章死动物〕 0
- 74 0511991010 濒危野生动物精液(牛的精液除外) 0
- 75 0511992010 濒危野生动物胚胎 0
- 76 0511999010 其他编号未列名濒危野生动物产品〔包括不适合供人食用的第一章的死动物〕 0
- 77 0601109191 种用休眠其他濒危植物鳞茎等〔包括球茎、根颈、根茎、鳞茎、块茎、块根〕 0
- 78 0601109991 其他休眠濒危植物鳞茎等〔包括球茎、根颈、根茎、鳞茎、块茎、块根〕 0
- 79 0601200091 生长或开花的其他濒危植物鳞茎等〔包括球茎、根颈、根茎、鳞茎、块茎、块根、菊苣植物〕 0
- 80 0602100010 濒危植物的无根插枝及接穗 0
- 81 0602909991 其他濒危活植物〔种用除外〕 0
- 82 0603190010 鲜的濒危植物插花及花蕾〔制花束或装饰用的〕 0
- 83 0603900010 干或染色等加工濒危植物插花及花蕾〔制花束或装饰用的、鲜的除外〕 0

- 84 0604910010 鲜濒危植物枝、叶或其他部分,草〔枝、叶或其他部分是指制花束或装饰用并且不带花及花蕾〕 0
- 86 0604990010 染色或经加工濒危枝、叶,草等〔枝、叶或其他部分是指制花束或装饰用并且不带花及花蕾〕 0
- 86 0714909091 含高淀粉或菊粉其他濒危类似根茎〔包括西谷茎髓,不论是否切片或制成团粒,鲜冷冻或干的〕 0
- 87 0802903020 鲜或干的其他濒危松子仁 0
- 88 0802909020 鲜或干的其他濒危松子〔不论是否去壳或去皮〕 0
- 89 0811909022 冷冻的其他濒危松子 0
- 90 0812900022 暂时保存的其他濒危松子〔用二氧化硫气体,盐水等物质处理,但不适于直接食用的〕 0
- 91 1211903991 其他主要用作药料鲜或干濒危植物〔包括其某部分,不论是否切割,压碎或研磨成粉〕 0
- 92 1211905091 主要用作香料的濒危植物〔包括其某部分,不论是否切割,压碎或研磨成粉〕 0
- 93 1211909991 其他鲜或干杀虫、杀菌用濒危植物〔不论是否切割,压碎或研磨成粉〕 0
- 94 1212999910 其他供人食用濒危植物产品〔包括未焙制的菊苣根,包括果核、仁等〕 0
- 95 1301904010 濒危松科植物的松脂 0
- 96 1301909091 其他濒危植物的天然树胶、树脂〔包括天然树胶脂及其他油树脂(例如香树脂)〕 0
- 97 1302199013 供制农药用的濒危植物液汁及浸膏 0
- 98 1302199097 其他濒危植物液汁及浸膏 0
- 99 1302390010 未列名濒危植物胶液及增稠剂 0

- 100 1401200010 濒危藤 0
- 101 1504300010 濒危哺乳动物的油、脂及其分离品（仅指海生） 0
- 102 1506000010 其他濒危动物为原料制取的脂肪〔包括河马、熊、野兔、海龟为原料的及海龟蛋油〕 0
- 103 1601001010 濒危野生动物肉、杂碎、血制天然肠衣香肠（含编号 0208 的野生动物，包括类似品） 0
- 104 1601002010 濒危野生动物肉、杂碎、血制其他肠衣香肠（含编号 0208 的野生动物，包括类似品） 0
- 105 1601003010 用含濒危野生动物成分的香肠制的食品（含编号 0208 的野生动物） 0
- 106 1602100010 含濒危野生动物成分的均化食品（指用肉、食用杂碎或动物血经精细均化制成、零售包装） 0
- 107 1602501010 含濒危野牛肉的罐头 0
- 108 1602509010 其他制作或保藏濒危野牛肉、杂碎〔包括血等〕 0
- 109 1602901010 其他濒危野生动物肉及杂碎罐头 0
- 110 1602909010 制作或保藏其他濒危野生动物肉〔包括杂碎、血〕 0
- 111 1603000010 含濒危野生动物及鱼类成分的肉（指编号 0208 及 030192 野生动物及鱼类） 0
- 112 1604199010 制作或保藏的濒危鱼类〔整条或切块，但未绞碎〕 0
- 113 1604201910 非整条或切块的濒危鱼罐头（鱼翅除外） 0
- 114 1604209910 其他制作或保藏的濒危鱼〔非整条、非切块、非罐头、鱼翅除外〕 0
- 115 1605909010 其他制作或保藏的濒危软体动物〔包括其他水生无脊椎动物〕 0
- 116 2106903010 含濒危植物成分的蜂王浆制剂 0
- 117 2106909910 含濒危动植物成分的其他编号未列名食品 0

- 118 2202100010 含濒危植物成分加味、加糖或其他甜物质水（包括矿泉水及汽水） 0
- 119 2202900011 含濒危植物成分散装无酒精饮料（不包括编号 2009 的水果汁或蔬菜汁） 0
- 120 2202900091 含濒危植物成分其他包装无酒精饮料（不包括编号 2009 的水果汁或蔬菜汁）  
0
- 121 2208909021 含濒危野生动植物成分的薯类蒸馏酒 0
- 122 2208909091 含濒危野生动植物成分的其他蒸馏酒及酒精饮料 0
- 123 25231000 水泥熟料 0
- 124 25232100 白水泥，不论是否人工着色 0
- 125 25232900 其他硅酸盐水泥 0
- 126 25233000 矾土水泥 0
- 127 25239000 其他水凝水泥 0
- 128 27071000 粗苯 0
- 129 27072000 粗甲苯 0
- 130 27073000 粗二甲苯 0
- 131 27074000 苯 0
- 132 27075000 其他芳烃混合物（250℃时蒸馏出芳烃含量以体积计在 65%及以上） 0
- 133 27079100 杂酚油 0
- 134 27079910 酚 0
- 135 27079990 蒸馏煤焦油所得的其他产品（包括芳族成分重量超过非芳族成分的其他类似产品） 0
- 136 27101130 橡胶溶剂油、油漆溶剂油、抽提溶剂油 0
- 137 27101130001 按 30%征收的橡胶溶剂油、油漆溶剂油、抽提溶剂油 0
- 138 2710119101 壬烯（碳九异构体混合物含量高于 90%） 0

- 139 2710119190 其他壬烯 0
- 140 2710119910 异戊烯同分异构体混合物 0
- 141 2710119990 其他轻油及制品〔包括按重量计含油 $\geq$ 70%的制品〕 0
- 142 2710191910 正构烷烃(C9-C13) 0
- 143 2710191990 其他煤油馏分的油及制品 0
- 144 27111200 液化丙烷 0
- 145 27111310 直接灌注香烟打火机用液化丁烷〔包装容器容积超过 300 立方厘米〕 0
- 146 27111390 其他液化丁烷 0
- 147 27111400 液化的乙烯、丙烯、丁烯及丁二烯 0
- 148 27111910 其他直接灌注打火机用液化燃料〔包装容器容积超过 300 立方厘米〕 0
- 149 27111990 其他液化石油气及烃类气 0
- 150 28011000 氟 0
- 151 28012000 碘 0
- 152 28013010 氟 0
- 153 28013020 溴 0
- 154 28020000 升华、沉淀、胶态硫磺 0
- 155 28030000 碳〔包括碳黑及其他税号未列名的其他形态的碳〕 0
- 156 28041000 氢 0
- 157 28042100 氙 0
- 158 28042900 其他稀有气体 0
- 159 28043000 氮 0
- 160 28044000 氦 0

161 2804500010 颗粒 < 500 $\mu$ m 的硼及其合金〔含量 $\geq$ 97%,不论球形,椭球体,雾化,片状,研碎金属燃料〕 0

162 2804500020 能量密度 > 40MJ/kg 的硼浆〔硼溶于溶剂形成的硼浆〕 0

163 2804500090 硼及其他硼 0

164 28046110 电子工业用直径 $\geq$ 7.5cm 单晶硅棒〔按重量计含硅量不少于 99.99%〕 0

165 280461200 电子工业用直径 < 7.5cm 单晶硅棒〔按重量计含硅量不少于 99.99%〕 0

166 2804619001 含硅量不少于 99.99%的多晶硅 0

167 2804619090 其他含硅量不少于 99.99%的硅 0

168 28049010 经掺杂用于电子工业的硒晶体棒 0

169 28049090 其他硒 0

170 28051100 钠 0

171 2805120010 高纯度钙〔金属杂质(除镁外)含量 < 1‰,硼含量小于十万分之一〕 0

172 2805120090 其他钙 0

173 28051900 其他碱金属及碱土金属 0

174 28054000 汞 0

175 28061000 氯化氢(盐酸) 0

176 28062000 氢磷酸 0

177 2807000010 硫酸 0

178 2807000090 发烟硫酸 0

179 2808000010 红发烟硝酸 0

180 2808000090 磺硝酸及其他硝酸 0

181 28091000 五氧化二磷 0



- 182 28092010 磷酸及偏磷酸、焦磷酸 0
- 183 28092090 其他多磷酸 0
- 184 28100010 硼的氧化物 0
- 185 28100020 硼酸 0
- 186 28111910 氢氰酸(包括氰化氢) 0
- 187 2811199010 氢碘酸 0
- 188 2811199020 砷酸、焦砷酸、偏砷酸 0
- 189 2811199090 其他无机酸 0
- 190 28112100 二氧化碳 0
- 191 28112200 二氧化硅 0
- 192 2811290010 三氧化二砷、五氧化二砷(亚砷(酸)酐、砒霜、白砒、氧化亚砷、砷(酸)酐、三氧化砷) 0
- 193 2811290020 四氯化二氮 0
- 194 2811290090 其他非金属无机氧化物 0
- 195 28121030 碳酸二氯(光气) 0
- 196 28121041 一氯化硫(氯化硫) 0
- 197 28121042 二氯化硫 0
- 198 28121043 三氯化磷 0
- 199 28121044 三氯化砷 0
- 200 28121045 五氯化磷 0
- 201 28121049 其他非金属氯化物 0
- 202 28121090 其他非金属氧化物 0

- 203 2812900010 三氟化氮 0
- 204 2812900020 三氟化砷,三溴化砷,三碘化砷(氟化亚砷,溴化亚砷,碘化亚砷) 0
- 205 2812900030 硫酰氟 0
- 206 28129000301 按 13%征税的硫酰氟 0
- 207 28129000302 按 17%征税的硫酰氟 0
- 208 2812900090 其他非金属卤化物及卤氧化物 0
- 209 28131000 二硫化碳 0
- 210 2813900010 五硫化二磷 0
- 211 2813900090 其他非金属硫化物,三硫化二磷 0
- 212 28141000 氨 0
- 213 28142000 氨水 0
- 214 28151100 固体氢氧化钠 0
- 215 28151200 氢氧化钠水溶液,液体烧碱 0
- 216 28153000 过氧化钠及过氧化钾 0
- 217 28161000 氢氧化镁及过氧化镁 0
- 218 28164000 铈或铈的氧化物、氢氧化物(及其过氧化物) 0
- 219 28170010 氧化锌 0
- 220 28170010001 按 13%征税的氧化锌 0
- 221 28170010002 按 17%征税的氧化锌 0
- 222 28170090 过氧化锌 0
- 223 28191000 三氧化铬 0
- 224 28199000 其他铬的氧化物及氢氧化物 0

- 225 28201000 二氧化锰 0
- 226 28209000 其他锰的氧化物 0
- 227 28211000 铁的氧化物及氢氧化物 0
- 228 28212000 土色料（三氧化二铁含量在 70%及以上） 0
- 229 28220090 其他〔包括商品氧化钴〕 0
- 230 28230000 钛的氧化物 0
- 231 28241000 一氧化铅(铅黄,黄丹) 0
- 232 28249010 铅丹及铅橙(四氧化(三)铅)（红丹） 0
- 233 28249090 其他铅的氧化物 0
- 234 28251090 其他胂、胂及其无机盐 0
- 235 28252010 氢氧化锂 0
- 236 28252090 锂的氧化物 0
- 237 28253010 五氧化二钒 0
- 238 28253090 其他钒的氧化物及氢氧化物 0
- 239 28254000 镍的氧化物及氢氧化物 0
- 240 28255000 铜的氧化物及氢氧化物 0
- 241 28256000 锑的氧化物及二氧化锑 0
- 242 28257000 钼的氧化物及氢氧化物 0
- 243 28258000 铋的氧化物 0
- 244 28259011 钨酸 0
- 245 2825901910 蓝色氧化钨 0
- 246 2825901990 其他钨的氧化物及氢氧化物 0

- 247 2825909000 其他金属的氧化物及氢氧化物 0
- 248 2826120000 氟化铝 0
- 249 2826191010 氟化氢铵 0
- 250 2826191090 其他铵的氟化物 0
- 251 2826192010 氟化钠 0
- 252 2826192020 氟化氢钠 0
- 253 2826192090 其他钠的氟化物 0
- 254 2826199010 氟化钾 0
- 255 2826199020 氟化氢钾 0
- 256 2826199030 氟化铅,四氟化铅,氟化锡 0
- 257 2826199090 其他氟化物 0
- 258 2826900001 六氟磷酸锂 0
- 259 2826900090 其他氟硅酸盐、氟铝酸盐〔包括氟络盐〕 0
- 260 28271010002 按 13%征税的肥料用氯化铵 0
- 261 28271090 非肥料用氯化铵 0
- 262 28272000 氯化钙 0
- 263 28273100 氯化镁 0
- 264 28273200 氯化铝 0
- 265 28273500 氯化镍 0
- 266 28273910 氯化锂 0
- 267 28273920 氯化钡 0
- 268 28273990 其他氯化物 0

- 269 28274100 铜的氮氧化物及氮氧基氧化物 0
- 270 28275100 溴化钠及溴化钾 0
- 271 28275900 其他溴化物及溴氧化物 0
- 272 28281000 商品次氯酸钙及其他钙的次氯酸盐 0
- 273 28289000 次溴酸盐、亚氯酸盐、其他次氯酸盐 0
- 274 28291100 氯酸钠 0
- 275 28291910 氯酸钾(洋硝) 0
- 276 28291990 其他氯酸盐 0
- 277 2829900010 颗粒 < 500 $\mu$ m 的球形高氯酸铵 0
- 278 2829900090 其他高氯酸盐、溴酸盐等〔包括过溴酸盐、碘酸盐及高碘酸盐〕 0
- 279 28301010 硫化钠 0
- 280 28301090 其他钠的硫化物 0
- 281 28309020 硫化铋 0
- 282 28309030 硫化钴 0
- 283 28309090 其他硫化物、多硫化物 0
- 284 28311010 钠的连二亚硫酸盐 0
- 285 28311020 钠的次硫酸盐 0
- 286 28319000 其他连二亚硫酸盐及次硫酸盐 0
- 287 28321000 钠的亚硫酸盐 0
- 288 28322000 其他亚硫酸盐 0
- 289 28323000 硫代硫酸盐 0
- 290 28331900 钠的其他硫酸盐 0

- 291 28332100 硫酸镁 0
- 292 28332200 硫酸铝 0
- 293 28332400 镍的硫酸盐 0
- 294 28332500 铜的硫酸盐 0
- 295 28332500001 按 13%征税的铜的硫酸盐 0
- 296 28332500002 按 17%征税的铜的硫酸盐 0
- 297 28332700 硫酸钡 0
- 298 28332910 硫酸亚铁 0
- 299 28332930 硫酸锌 0
- 300 28332990 其他硫酸盐 0
- 301 28333010 钾铝矾 0
- 302 28333090 其他矾 0
- 303 28334000 过硫酸盐 0
- 304 28341000 亚硝酸盐 0
- 305 28342110 肥料用硝酸钾 0
- 306 28342190 非肥料用硝酸钾 0
- 307 28342910 硝酸钴 0
- 308 28342990 其他硝酸盐 0
- 309 28353100 三磷酸钠(三聚磷酸钠) 0
- 310 28362000 碳酸钠(纯碱) 0
- 311 28363000 碳酸氢钠(小苏打) 0
- 312 28364000 钾的碳酸盐 0

- 313 28365000 碳酸钙 0
- 314 28366000 碳酸钡 0
- 315 28369100 锂的碳酸盐 0
- 316 28369200 铯的碳酸盐 0
- 317 28369910 碳酸镁 0
- 318 28369930 碳酸钴 0
- 319 28369940 商品碳酸铵及其他铵的碳酸盐 0
- 320 28369990 其他碳酸盐及过碳酸盐 0
- 321 28371110 氰化钠〔山奈〕 0
- 322 28371120 氢氰化钠 0
- 323 28371910 氰化钾 0
- 324 2837199011 氰化锌,氰化亚铜,氰化铜〔氰化高铜〕 0
- 325 2837199012 氰化镍,氰化钙〔氰化亚镍〕 0
- 326 2837199013 氰化钡,氰化镉,氰化铅 0
- 327 2837199014 氰化钴〔氰化钴(II)\ 氰化钴(III)〕 0
- 328 2837199090 其他氰化物及氢氰化物 0
- 329 2837200011 氰化镍钾,氰化钠铜钾〔氰化钾镍,镍氰化钾,铜盐〕 0
- 330 2837200012 氰化亚铜(三)钠,氰化亚铜(三)钾〔紫铜盐,紫铜矾,氰化铜钠,氰化亚铜钾,亚铜  
氰化钾〕 0
- 331 2837200090 其他氰络合物 0
- 332 28391900 其他钠盐 0
- 333 2839900010 硅酸铅 0

- 334 2839900090 其他硅酸盐,商品碱金属硅酸盐 0
- 335 28401900 其他四硼酸钠 0
- 336 28402000 其他硼酸盐 0
- 337 28403000 过硼酸盐 0
- 338 28416100 高锰酸钾 0
- 339 28416900 亚锰酸盐,锰酸盐及其他高锰酸盐 0
- 340 28417010 钼酸铵 0
- 341 28417090 其他钼酸盐 0
- 342 28418020 钨酸钠 0
- 343 28418030 钨酸钙 0
- 344 28418040 偏钨酸铵 0
- 345 28418090 其他钨酸盐 0
- 346 2841900090 其他金属酸盐及过金属酸盐 0
- 347 28421000 硅酸复盐及硅酸络盐〔包括不论是否已有化学定义的硅铝酸盐〕 0
- 348 28429010 雷酸盐,氰酸盐及硫氰酸盐 0
- 349 2842909013 亚砷酸钠,亚砷酸钾,亚砷酸钙〔偏亚砷酸钠〕 0
- 350 2842909014 亚砷酸锂,亚砷酸钡,亚砷酸铁 0
- 351 2842909015 亚砷酸铜,亚砷酸锌,亚砷酸铅〔亚砷酸氢铜〕 0
- 352 2842909016 亚砷酸铋,砷酸铵,砷酸氢二铵 0
- 353 2842909017 砷酸钠,砷酸氢二钠,砷酸二氢钠〔砷酸三钠〕 0
- 354 2842909018 砷酸钾,砷酸二氢钾,砷酸镁 0
- 355 2842909019 砷酸钙,砷酸钡,砷酸铁〔砷酸三钙〕 0



- 356 2842909021 砷酸亚铁,砷酸铜,砷酸锌 0
- 357 2842909022 砷酸铅,砷酸镉,偏砷酸钠 0
- 358 2842909023 硒化铅,硒化镉,碲化镉 0
- 359 2842909090 其他无机酸盐及过氧酸盐(迭氮化物除外) 0
- 360 2843210000 硝酸银 0
- 361 2843290010 氰化银,氰化银钾,亚砷酸银(银氰化钾,砷酸银) 0
- 362 2843290090 其他银化合物(不论是否已有化学定义) 0
- 363 2843900010 氯化钡 0
- 364 28439000902 贵金属汞齐 0
- 365 28439000903 二氯二氨钡晶体,二氯四氨钡晶体,二氯四氨钡溶液,硝酸钡溶液,低酸硝酸钡溶液,醋酸钡晶体,硝酸铯溶液,三氯化铯晶体,三氯化铯溶液,硫酸铯溶液,碘化铯晶体,亚硫酸铯溶液,威尔金森催化剂,三(三苯基磷)氯化铯(I),辛酸铯晶体,醋酸铯晶体. 0
- 366 28441000 天然铀及其化合物(包括其合金,分散体,陶瓷产品及混合物) 0
- 367 28442000 U235 浓缩铀,钚及其化合物(包括其合金,分散体,陶瓷产品及混合物) 0
- 368 28443000 U235 贫化铀,钍及其化合物(包括其合金,分散体,陶瓷产品及混合物) 0
- 369 2844401010 镭-226 及其化合物 0
- 370 2844401090 其他镭及镭盐 0
- 371 28444020 放射性钍及放射性钍盐(包括其合金,分散体,陶瓷产品等) 0
- 372 2844409010 钍-233 及其化合物(包括呈金属、合金、化合物或浓缩物形态的各种材料) 0
- 373 2844409090 其他放射性元素同位素及其化合物(编号 284410,284420,284430 以外的放射性元素,同位素) 0

- 374 28445000 核反应堆已耗尽的燃料元件 0
- 375 28451000 重水(氧化氘) 0
- 376 2845900010 除重水外的氘及氘化物 0
- 377 2845900020 硼-10 同位素及其化合物、混合物〔硼-10 同位素占硼总量  $> 2.0\%$  的硼及其化合物、混合物〕 0
- 378 2845900030 富集锂-6 同位素及其化合物混合物〔富集锂-6 同位素指锂-6 同位素富集度  $> 7.5\%$ (按原子数计)〕 0
- 379 2845900090 其他同位素及其他化合物〔编号 2844 以外的同位素〕 0
- 380 28470000 过氧化氢〔不论是否用尿素固化〕 0
- 381 2848000010 磷化铝,磷化锌 0
- 382 28480000101 按 13% 征税的磷化铝,磷化锌 0
- 383 28480000102 按 17% 征税的磷化铝,磷化锌 0
- 384 2848000090 其他磷化物〔不论是否已有化学定义,但不包括磷铁〕 0
- 385 28499010 碳化硼 0
- 386 28499090 其他碳化物 0
- 387 2850000010 砷化氢〔砷烷,砷化三氢,脾〕 0
- 388 2850000090 其他氢化物、氮化物、硅化物等〔包括迭氮化物,硼化物,可归入编号 2849 的碳化物除外〕 0
- 389 28520000002 其他汞的无机或有机化合物,汞齐除外 0
- 390 28530020 氯化砷 0
- 391 2853009020 胂,氰化砷,氰化溴等〔包括铂汞齐,胂气,碘化砷,溴化砷〕 0
- 392 2853009030 单胂胺 0

- 393 28530090301 按 13% 征税的单酰胺 0
- 394 28530090302 按 17% 征税的单酰胺 0
- 395 2853009090 其他无机化合物、压缩空气等〔包括导电水、液态空气、汞齐等,贵金属汞齐除外〕 0
- 396 29102000 甲基环氧乙烷(氧化丙烯) 0
- 397 29103000 1-氯-2,3-环氧丙烷(表氯醇)〔环氧氯丙烷〕 0
- 398 29225000 氨基醇酚、氨基酸酚〔包括其他含氨基氨基化合物〕 0
- 399 29224220 谷氨酸钠 0
- 400 3001200010 其他濒危野生动物腺体、器官,〔包括分泌物〕 0
- 401 3001909091 其他濒危动物制品〔供治疗或预防疾病用〕 0
- 402 3002909011 濒危动物血制品 0
- 403 3003909020 含其他未列名濒危动植物混合药品〔未配定剂量或非零售包装,混合指含两种或两种以上成分〕 0
- 404 3004905110 含濒危动植物成分的中药酒〔已配定剂量或零售包装〕 0
- 405 30049051101 不征消费税的含濒危动植物成分的中药酒 0
- 406 30049051102 征消费税的含濒危动植物成分的中药酒 0
- 407 3004905910 含濒危动植物成分的中式成药〔已配定剂量或零售包装〕 0
- 408 3004909010 含濒危野生动植物成分的药品〔已配定剂量或零售包装,不含紫杉醇〕 0
- 409 3101001100 未经化学处理的鸟粪 0
- 410 3101001900 未经化学处理的其他动植物肥料 0
- 411 3101009010 经化学处理含动物源性成分(如粪、羽毛等)动植物肥料 0
- 412 3101009090 经化学处理的其他动植物肥料 0

- 413 31022100002 按 13% 征税的硫酸铵 0
- 414 31022900 硫酸铵和硝酸铵的复盐及混合物 0
- 415 31023000 硝酸铵〔不论是否水溶液〕 0
- 416 31023000001 按 13% 征税的硝酸铵 0
- 417 31023000002 按 17% 征税的硝酸铵 0
- 418 31024000 硝酸铵与碳酸钙等的混合物〔包括硝酸铵与其他无效肥及无机物的混合物〕 0
- 419 31025000 硝酸钠 0
- 420 31025000001 按 13% 征税的硝酸钠 0
- 421 31025000002 按 17% 征税的硝酸钠 0
- 422 31026000 硝酸钙和硝酸铵的复盐及混合物 0
- 423 31029010 氰氨化钙 0
- 424 31029090002 其他矿物氮肥及化学氮肥 0
- 425 31039000002 碱性熔渣 0
- 426 31042010 分析纯的氯化钾 0
- 427 31042090 其他氯化钾 0
- 428 31043000 硫酸钾 0
- 429 31049010 光卤石、钾盐及其他天然粗钾盐 0
- 430 31049090 其他矿物钾肥及化学钾肥 0
- 431 3105100010 制成片状及类似形状或零售包装的硝酸铵〔零售包装每包毛重不超过 10 公斤〕 0
- 432 3105100090 制成片状及类似形状或零售包装的 31 章其他货品〔零售包装每包毛重不超过 10 公斤〕 0

- 433 31052000012 按 13% 征税的化学肥料或矿物肥料 0
- 434 31052000902 按 13% 征税的化学肥料或矿物肥料 0
- 435 31055100002 按 13% 征税的含有硝酸盐及磷酸盐的肥料 0
- 436 31055900002 按 13% 征税的其他含氮、磷两种元素肥料 0
- 437 31056000002 按 13% 征税的含磷、钾两种元素的肥料 0
- 438 31059000002 按 13% 征税的其他肥料 0
- 439 32011000 坚木浸膏 0
- 440 32012000 荆树皮浸膏 0
- 441 3201901010 其他濒危植物鞣料浸膏 0
- 442 3201901090 其他植物鞣料浸膏 0
- 443 32019090 鞣酸及其盐、醚、酯和其他衍生物 0
- 444 32021000 有机合成鞣料 0
- 445 32029000 无机鞣料、鞣料制剂等〔不论是否含有天然鞣料,包括预鞣用酶制剂〕 0
- 446 32030011 天然靛蓝及以其为基本成分制品 0
- 447 3203001910 濒危植物物质着色料及制品〔制品是指以植物物质着色料为基本成分的〕 0
- 448 3203001990 其他植物物质着色料及制品〔制品是指以植物物质着色料为基本成分的〕 0
- 449 32041100 分散染料及以其为基本成分的制品,不论是否有化学定义 0
- 450 32041200 酸性染料及制品、媒染染料及制品〔包括以酸性染料或媒染染料为基本成分的制品,不论是否有化学定义〕 0
- 451 32041300 碱性染料及以其为基本成分的制品 0
- 452 32041400 直接染料及以其为基本成分的制品 0
- 453 32041510 合成靛蓝(还原靛蓝) 0

- 454 32041590 其他还原染料及以其为基本成分品〔包括颜料用的〕 0
- 455 32041600 活性染料及以其为基本成分的制品〔不论是否有化学定义〕 0
- 456 32041700 颜料及以其为基本成分的制品 0
- 457 32041911 硫化黑及以其为基本成分的制品〔硫化黑即硫化青〕 0
- 458 32041919 其他硫化染料及以其为基本成分品 0
- 459 32041990 其他着色料组成的混合物 0
- 460 32042000 用作荧光增白剂的有机合成产品 0
- 461 32049010 生物染色剂及染料指示剂 0
- 462 32049090 其他用作发光体的有机合成产品 0
- 463 32050000 色淀及以色淀为基本成分的制品 0
- 464 32061110 钛白粉 0
- 465 32061190 其他干量计二氧化钛 $\geq 80\%$ 的颜料 0
- 466 32061900 其他二氧化钛为基料的颜料及制品 0
- 467 32062000 铬化合物为基本成分的颜料及制品 0
- 468 32064100 群青及以其为基本成分的制品 0
- 469 32064210 锌钡白 0
- 470 32064290 其他以硫化锌为基本成份的颜料〔包括制品〕 0
- 471 32064900 其他无机着色料及其制品 0
- 472 32065000 用作发光体的无机产品 0
- 473 32071000 调制颜料,遮光剂,着色剂及类似品 0
- 474 32072000 珐琅和釉料、釉底料及类似制品 0
- 475 32073000 光瓷釉及类似制品 0

- 476 32074000 呈粉、粒状搪瓷玻璃料及其他玻璃 0
- 477 32081000 溶于非水介质的聚酯油漆及清漆等〔以聚酯为基本成分的(包括瓷漆及大漆)  
0
- 478 3208201001 分散于或溶于非水介质的光导纤维用涂料〔以丙烯酸酯类化合物为主要成分〕 0
- 479 3208201090 其他聚丙烯酸油漆、清漆等〔溶于非水质的以丙烯酸聚合物为基本成分,包括瓷漆大漆〕 0
- 480 32082020 溶于非水介质的聚乙烯油漆及清漆〔以乙烯聚合物为基本成分(包括瓷漆及大漆)〕 0
- 481 3208901001 分散于或溶于非水介质的光导纤维用涂料〔以聚胺酯丙烯酸酯类化合物为主要成分〕 0
- 482 3208901090 其他聚胺酯油漆清漆等〔溶于非水介质以聚胺酯类化合物为基本成分,含瓷漆大漆〕 0
- 483 32089090 溶于非水介质其他油漆、清漆溶液〔包括以聚合物为基本成分的漆,本章注释四所述溶液〕 0
- 484 32091000 溶于水介质的聚丙烯酸油漆及清漆〔以聚丙烯酸或聚乙烯为基本成分的(包括瓷漆及大漆)〕 0
- 485 32099010 以环氧树脂为基本成分油漆及清漆〔包括瓷漆及大漆,分散或溶于水介质〕 0
- 486 32099020 以氟树脂为基本成分的油漆及清漆〔包括瓷漆及大漆,分散于或溶于水介质〕 0
- 487 32099090 溶于水介质其他聚合物油漆及清漆〔以合成聚合物或化学改性天然聚合物为基本成分的〕 0
- 488 32100000 其他油漆及清漆,皮革用水性颜料〔包括非聚合物为基料的瓷漆,大漆及水浆涂料〕 0

- 489 32110000 配制的催干剂 0
- 490 32121000 压印箔 0
- 491 32129000 制漆用颜料及零售包装染料、色料〔制漆用颜料指溶于非水介质中呈液状或浆状的〕 0
- 492 32131000 成套的颜料〔艺术家、学生和广告美工用的〕 0
- 493 32139000 非成套颜料、调色料及类似品〔片状、管装、罐装、瓶装、扁盒装等类似形状或包装的〕 0
- 494 32141000 安装玻璃用油灰等;漆工用填料〔包括接缝用油灰、树脂胶泥、嵌缝胶及其他胶粘剂〕 0
- 495 32149000 非耐火涂面制剂〔涂门面、内墙、地板、天花板等用〕 0
- 496 32151100 黑色印刷油墨〔不论是否固体或浓缩〕 0
- 497 32151900 其他印刷油墨〔不论是否固体或浓缩〕 0
- 498 32159010 书写墨水〔不论是否固体或浓缩〕 0
- 499 32159090 绘图墨水及其他墨类〔不论是否固体或浓缩〕 0
- 500 3301299991 其他非柑桔属濒危植物果实的精油〔包括浸膏及净油〕 0
- 501 3301309010 其他濒危植物香膏 0
- 502 3301901010 濒危植物提取的油树脂 0
- 503 3304990091 其他含濒危植物成分美容化妆品 0
- 504 3305100010 含濒危植物成分的洗发剂 0
- 505 3306101010 含濒危植物成分牙膏 0
- 506 3404900000 其他人造蜡及调制蜡 0
- 507 3406000010 含濒危动物成分的蜡烛及类似品 0



- 508 3802100000 活性碳 0
- 509 3802900010 濒危动物炭黑〔包括废动物炭黑〕 0
- 510 3802900090 活性天然矿产品;其他动物炭黑〔包括废动物炭黑〕 0
- 511 3824300010 混合的未烧结金属碳化物〔包括自身混合或与金属粘合剂混合的〕 0
- 512 3824300090 其他混合的未烧结金属碳化物〔包括自身混合或与金属粘合剂混合的〕 0
- 513 4107111010 全粒面未剖层整张濒危野牛皮〔经鞣制或半鞣后进一步加工,羊皮纸化处理〕  
0
- 514 4107111090 全粒面未剖层整张牛皮〔经鞣制或半鞣后进一步加工,羊皮纸化处理〕 0
- 515 4107121010 粒面剖层整张濒危野牛皮〔经鞣制或半鞣后进一步加工,羊皮纸化处理〕 0
- 516 4107121090 粒面剖层整张牛皮〔经鞣制或半鞣后进一步加工,羊皮纸化处理〕 0
- 517 4107920010 粒面剖层非整张濒危野牛马皮革〔经鞣制或半鞣后进一步加工,羊皮纸化处理〕 0
- 518 4107920090 粒面剖层非整张革〔经鞣制或半鞣后进一步加工,羊皮纸化处理〕 0
- 519 4112000000 加工的绵羊或羔羊皮革〔经鞣制或半鞣后进一步加工,不带毛,羊皮纸化处理〕 0
- 520 4113100000 加工的山羊或小山羊皮革〔经鞣制或半鞣后进一步加工,不带毛,羊皮纸化处理〕 0
- 521 4113200010 加工的鹿猪、姬猪皮革〔经鞣制或半鞣后进一步加工,不带毛,羊皮纸化处理〕  
0
- 522 4113200090 加工的猪皮革〔经鞣制或半鞣后进一步加工,不带毛,羊皮纸化处理〕 0
- 523 4201000010 濒危野生动物材料制的鞍具及挽具〔适合各种动物用〕 0
- 524 4202111010 以含濒危野生动物皮革作面的衣箱〔包括再生皮革及漆皮〕 0
- 525 4202119010 以濒危野生动物皮革作面的箱包〔包括再生皮革及漆皮〕 0

- 526 4202210010 以濒危野生动物皮革作面的手提包〔包括再生皮革及漆皮〕 0
- 527 4202310010 以濒危野生动物皮革作面的钱包等〔包括再生皮革及漆皮〕 0
- 528 4202910010 濒危野生动物皮革作面的其他容器〔包括再生皮革及漆皮〕 0
- 529 4203100010 濒危野生动物皮革制的衣服〔包括用野生动物皮革制作的〕 0
- 530 4203210010 濒危野生动物皮革制的运动手套〔包括用野生动物皮革制作的〕 0
- 531 4203291010 濒危野生动物皮革制的劳保手套〔包括再生野生动物皮革制作的〕 0
- 532 4203299010 濒危野生动物皮革制的其他手套〔包括再生野生动物皮革制作的〕 0
- 533 4203301010 濒危野生动物皮革制的腰带〔包括再生野生动物皮革制作的〕 0
- 534 4203302010 濒危野生动物皮革制的子弹带〔包括再生野生动物皮革制作的〕 0
- 535 4203400010 濒危野生动物皮革制的衣着附件〔包括再生野生动物皮革制作的〕 0
- 536 4205001010 濒危野生动物皮革制的坐具套〔包括再生野生动物皮革制作的〕 0
- 537 4205002010 濒危野生动物皮革制工业用皮革或再生皮革制品〔工业用指机器、机械器具或其他专门技术用途的〕 0
- 538 4205009010 濒危野生动物皮革的其他制品〔包括再生野生动物皮革制作的〕 0
- 539 4302191010 已鞣未缝制的濒危狐皮〔兰狐皮、银狐皮除外〕 0
- 540 4302191090 已鞣未缝制的其他贵重濒危动物毛皮〔灰鼠皮、白鼬皮、其他貂皮、水獭皮、旱獭皮、貉皮〕 0
- 541 4302192010 已鞣未缝制的整张濒危野兔皮〔不论是否带头、尾或爪〕 0
- 542 4302199010 已鞣未缝制其他濒危野生动物毛皮 0
- 543 4302200010 已鞣未缝濒危野生动物头、尾、爪等〔包括块、片〕 0
- 544 4302301090 已鞣已缝制的贵重濒危动物毛皮及其块、片〔灰鼠皮、白鼬皮、其他貂皮、水獭皮、旱獭皮、貉皮及块、片〕 0

- 545 4302309010 已鞣缝的其他整张濒危野生毛皮（包括块片） 0
- 546 4303101010 濒危野生动物毛皮衣服 0
- 547 4303102010 濒危野生动物毛皮衣裤附件 0
- 548 4303900010 濒危野生动物毛皮制其他物品 0
- 549 4402100000 竹炭 0
- 550 4412101111 至少有一表层为濒危热带木薄板制濒危竹胶合板（每层厚度≤6mm） 0
- 551 4412101119 至少有一表层为濒危热带木薄板制其他竹胶合板（每层厚度≤6mm） 0
- 552 4412101191 至少有一表层是其他热带木薄板制濒危竹胶合板（每层厚度≤6mm,热带木指本章子目注释所列木材） 0
- 553 4412101921 濒危竹地板层叠胶合而成的多层板（每层厚度≤6mm） 0
- 554 4412101991 其他濒危竹胶合板（每层厚度≤6mm） 0
- 555 4412102011 至少有一表层是濒危非针叶木的濒危竹制多层板（每层厚度≤6mm） 0
- 556 4412102019 至少有一表层是其他非针叶木的其他濒危竹制多层板（每层厚度≤6mm） 0
- 557 4412102091 至少有一表层是濒危非针叶木的其他竹制多层板（每层厚度≤6mm） 0
- 558 4412109110 至少有一层是热带木的濒危竹制多层板（热带木指本章子目注释所列木材） 0
- 559 4412109210 至少含有一层木碎料板的濒危竹制多层板 0
- 560 4412109910 其他濒危竹制多层板 0
- 561 4412310030 一表层为濒危热带木薄板制胶合板（每层厚度≤6mm） 0
- 562 4412321010 至少有一表层是濒危温带非针叶木薄板制胶合板（每层厚度≤6mm,竹制除外） 0
- 563 4412329010 至少有一表层是濒危其他非针叶胶合板（每层厚度≤6mm,竹制除外） 0
- 564 4412390010 其他濒危薄板制胶合板（每层厚度≤6mm,竹制除外） 0

565 4412941030 至少有一表层是濒危热带木的木块芯胶合板等（还包括侧板条芯胶合板及板条芯胶合板） 0

566 4412941040 至少有一表层是濒危非针叶木的木块芯胶合板等（还包括侧板条芯胶合板及板条芯胶合板） 0

567 4412949110 至少有一层是濒危热带木的针叶木面木块芯胶合板等（还包括侧板条芯胶合板及板条芯胶合板,热带木指本章子目注释所列木材） 0

568 4412949210 至少含有一层木碎料板的濒危针叶木面木块芯胶合板等（还包括侧板条芯胶合板及板条芯胶合板） 0

569 4412949910 其他濒危针叶木面木块芯胶合板等（还包括侧板条芯胶合板及板条芯胶合板） 0

570 44129910302 至少有一表层是濒危热带木的多层板 0

571 44129910402 其他至少有一表层是濒危非针叶木的多层板 0

572 4412999110 其他至少有一层是濒危热带木的针叶木面多层板（热带木指本章子目注释所列木材） 0

573 4412999210 其他至少含有一层木碎料板的濒危针叶木面多层板 0

574 4412999910 其他濒危针叶木面多层板 0

575 4414000020 濒危木制画框,相框,镜框及类似品 0

576 4415100020 濒危木制木箱及类似包装容器（电缆卷筒） 0

577 4415200020 濒危木托板,箱形托盘及装载木板（包括木制托板护框） 0

578 4418100020 濒危木制木窗,落地窗及其框架 0

579 4418200020 濒危木制的木门及其框架和门槛 0

580 4418600010 濒危木制柱和梁 0

- 581 4418710010 已装拼的拉敏木制马赛克地板 0
- 582 4418710020 已装拼的其他濒危木制马赛克地板 0
- 583 4418710090 已装拼的其他木制马赛克地板 0
- 584 4418720010 已装拼的拉敏木制多层地板 0
- 585 4418720020 已装拼的其他濒危木制多层地板 0
- 586 4418720090 已装拼的其他木制多层地板 0
- 587 4418790010 已装拼的拉敏木制其他地板 0
- 588 4418790020 已装拼的其他濒危木制地板 0
- 589 4418790090 已装拼的木制其他地板 0
- 590 4418900020 濒危木制其他建筑用木工制品〔包括蜂窝结构的木镶板〕 0
- 591 4419009020 濒危木制的餐具及厨房用具 0
- 592 4420101020 濒危木制的木刻 0
- 593 4420102020 濒危木制的木扇 0
- 594 4420109020 濒危木制其他小雕像及其他装饰品 0
- 595 4420901020 濒危木制的镶嵌木 0
- 596 4420909020 濒危木盒及类似品,非落地木家具〔前者用于装珠宝或家具;后者不包括第九章十四章的家具〕 0
- 597 4421100020 濒危木制衣架 0
- 598 4421901020 濒危木纤子筒管卷轴线轴及类似品 0
- 599 4421902110 一次性拉敏木制圆签、圆棒、冰果棒、压舌片〔包括类似的一次性制品〕 0
- 600 4421902120 一次性濒危木制圆签、圆棒、冰果棒、压舌片〔包括类似的一次性制品〕 0
- 601 4421902190 一次性其他木制圆签、圆棒、冰果棒、压舌片〔包括类似的一次性制品〕 0

- 602 4421902210 一次性酸竹制圆签、圆棒、冰果棒、压舌片〔包括类似的一次性制品〕 0
- 603 4421902290 一次性其他竹制圆签、圆棒、冰果棒、压舌片〔包括类似的一次性制品〕 0
- 604 4421909020 濒危木制的未列名的木制品 0
- 605 5102191010 未梳濒危兔毛 0
- 606 5102193010 未梳濒危野生骆驼科动物毛、绒 0
- 607 5102199010 未梳的其他濒危野生动物细毛 0
- 608 5102200010 未梳的濒危野生动物粗毛 0
- 609 5103109010 其他濒危野生动物细毛的落毛 0
- 610 5103209010 其他濒危野生动物细毛废料〔包括废纱线,不包括回收纤维〕 0
- 611 5103300010 濒危野生动物粗毛废料〔包括废纱线,不包括回收纤维〕 0
- 612 5104009010 其他濒危野生动物细毛〔包括粗毛回收纤维〕 0
- 613 5105391010 已梳濒危兔毛 0
- 614 5105400010 其他已梳濒危野生动物粗毛 0
- 615 5108100010 非供零售用粗梳濒危动物细毛纱线 0
- 616 5108200010 非供零售用精梳濒危动物细毛纱线 0
- 617 5110000010 濒危动物粗毛的纱线〔包括马毛粗松螺旋花线,不论是否供零售用〕 0
- 618 6402120010 含濒危动物毛皮橡胶/塑料底及面滑雪靴〔包括越野滑雪鞋靴及滑雪板靴〕 0
- 619 6402190010 含濒危动物毛皮其他运动鞋靴〔橡胶、塑料鞋底及面〕 0
- 620 7113119010 镶嵌濒危物种制品的银首饰及零件〔不论是否包、镀其他贵金属〕 0
- 621 7113209010 镶嵌濒危物种制品以贱金属为底的包贵金属制首饰〔包括零件〕 0
- 622 7114110010 镶嵌濒危物种制品的银器及零件〔不论是否包、镀贵金属〕 0
- 623 73053100 纵向焊接的其他粗钢铁管〔粗钢铁管指外径超过 406.4mm〕 0

- 624 73053900 其他方法焊接其他粗钢铁管〔粗钢铁管指外径超过 406.4mm〕 0
- 625 73059000 未列名圆形截面粗钢铁管〔粗钢铁管指外径超过 406.4mm〕 0
- 626 73063000 其他铁或非合金钢圆形截面焊缝管〔细焊缝管指外径不超过 406.4mm〕 0
- 627 73064000 不锈钢其他圆形截面细焊缝管〔细焊缝管指外径不超过 406.4mm〕 0
- 628 73065000 其他合金钢的圆形截面细焊缝管〔细焊缝管指外径不超过 406.4mm〕 0
- 629 73066100 矩形或正方形截面的其他焊缝管 0
- 630 73066900 其他非圆形截面的焊缝管 0
- 631 7306900010 多壁式管道〔直接与化学品接触表面由特殊耐腐蚀材料制成〕 0
- 632 7306900090 未列名其他钢铁管及空心异型材 0
- 633 76041000 非合金铝条、杆、型材、异型材 0
- 634 76042100 铝合金制空心异型材 0
- 635 7604290010 柱形实心体铝合金〔在 293K(20 摄氏度)时的极限抗拉强度能达到 460 兆帕  
(0.46×109 牛顿 / 平方米)或更大〕 0
- 636 7604290090 其他铝合金制条、杆、其他型材〔包括异型材〕 0
- 637 76051100 最大截面尺寸 > 7mm 的非合金铝丝 0
- 638 76051900 最大截面尺寸 ≤ 7mm 的非合金铝丝 0
- 639 76052100 最大截面尺寸 > 7mm 的铝合金丝 0
- 640 76052900 最大截面尺寸 ≤ 7mm 的铝合金丝 0
- 641 89069090 分段船舶及其他未列名非机动船舶 0
- 642 89069090001 按 13% 征税的其他未列名非机动船舶 0
- 643 89069090002 按 17% 征税的其他未列名非机动船舶 0
- 644 9003190010 濒危动物产品制眼镜架 0

645 9101210010 含濒危动物皮自动上弦贵金属机械手表〔表壳用贵金属或包贵金属制成的〕

0

646 91012100101 价值在 10000 元(含)以上征收消费税的含濒危动物皮自动上弦贵金属机

械手表 0

647 91012100102 价值在 10000 元以下不征收消费税的含濒危动物皮自动上弦贵金属机械手

表 0

648 9101290010 含濒危动物皮非自动上弦贵金属机械手表〔表壳用贵金属或包贵金属制成的〕 0

649 91012900101 价值在 10000 元(含)以上征收消费税的含濒危动物皮非自动上弦贵金属

机械手表 0

650 91012900102 价值在 10000 元以下不征收消费税的含濒危动物皮非自动上弦贵金属机械

手表 0

651 9102210010 含濒危动物皮其他自动上弦的机械手表〔用贵金属或包贵金属制壳的除外〕

0

652 91022100101 价值在 10000 元(含)以上征收消费税的含濒危动物皮其他自动上弦的机

械手表 0

653 91022100102 价值在 10000 元以下不征收消费税的含濒危动物皮其他自动上弦的机械手

表 0

654 9102290010 含濒危动物皮其他非自动上弦机械手表〔用贵金属或包贵金属制壳的除外〕

0

655 91022900101 价值在 10000 元(含)以上征收消费税的含濒危动物皮其他非自动上弦机

械手表 0

656 91022900102 价值在 10000 元以下不征收消费税的含濒危动物皮其他非自动上弦机械手

表 0



- 657 9113900010 濒危动物皮制的表带及其零件 0
- 658 9202100011 完税价格≥1.5 万美元的含濒危动物皮弓弦乐器 0
- 659 9202100019 其他含濒危动物皮的弓弦乐器 0
- 660 9202900010 含濒危动物成分的其他弦乐器 0
- 661 9206000010 含濒危动物皮的打击乐器（例如，鼓、木琴、钹、响板） 0
- 662 9403300010 濒危木制办公室用木家具 0
- 663 9403400010 濒危木制厨房用木家具 0
- 664 9403501010 卧室用濒危红木制家具 0
- 665 9403509910 卧室用其他濒危木家具 0
- 666 9403601010 其他濒危红木制家具（非卧室用） 0
- 667 9403609910 其他濒危木家具（非卧室用） 0
- 668 9404301010 濒危野禽羽毛或羽绒填充的睡袋 0
- 669 9404901010 濒危野禽羽绒和羽毛填充其他寝具（含类似品） 0
- 670 9404902010 濒危兽毛填充的寝具（用野生兽毛填充的，含盖被及类似品） 0
- 671 9504200010 濒危木制的台球用品及附件 0
- 672 9508100010 有濒危动物的流动马戏团（包括流动动物园） 0
- 673 9601100010 已加工的濒危兽牙及其制品 0
- 674 9601900010 其他已加工濒危动物物质雕刻料（包括其制品） 0
- 675 9603301010 濒危动物毛制的画笔 0
- 676 9603302010 濒危动物毛制的毛笔 0
- 677 9603309010 濒危动物毛制化妆用的类似笔 0
- 678 9603509110 濒危动物毛制作为机器零件其他刷（包括器具零件的其他刷） 0

- 679 9603509910 濒危动物毛制作为车辆零件其他刷 0
- 680 9603901010 濒危野禽羽毛掸 0
- 681 9603909010 濒危动物毛、鬃、尾制其他帚、刷（包括拖把及其他毛掸） 0
- 682 9606290010 含濒危动物成分的其他钮扣 0
- 683 9611000010 含濒危动物成分的手用日期戳（包括封缄戳及类似印戳） 0
- 684 9614001010 含濒危动物成分的烟斗及烟斗头（仅指野生哺乳类牙齿制产品） 0
- 685 9615190010 含濒危动物成分的其他材料制梳子（包括角质发夹等，金属、塑料及家畜来源的产品除外） 0
- 686 9701900010 含濒危动物成分的拼贴画（包括类似装饰板，指一切源自濒危动物的产品） 0
- 687 9703000010 濒危动植物材料制的雕塑品原件（指一切源自濒危动植物的产品） 0

#### 调低出口退税的商品清单

序号 商品代码 商品名称 退税率调整为%

- 1 15071000 初榨的豆油（但未经化学改性） 5
- 2 15079000 精制的豆油及其分离品（包括初榨豆油的分离品，但未经化学改性） 5
- 3 15081000 初榨的花生油（但未经化学改性） 5
- 4 15089000 精制的花生油及其分离品（包括初榨花生油的分离品，但未经化学改性） 5
- 5 15091000 初榨油橄榄油（但未经化学改性） 5
- 6 15099000 精制的油橄榄油及其分离品（包括初榨油橄榄油的分离品，但未经化学改性） 5
- 7 15100000 其他橄榄油及其分离品（不论是否精制，但未经化学改性） 5
- 8 15111000 初榨的棕榈油（但未经化学改性） 5
- 9 15119010 棕榈液油（熔点为 19°C-24°C，未经化学改性） 5

- 10 15119020 棕榈硬脂〔熔点为 44°C-56°C,未经化学改性〕 5
- 11 15119090 其他精制棕榈油〔包括棕榈油的分离品,但未经化学改性〕 5
- 12 15121100 初榨的葵花油和红花油〔但未经化学改性〕 5
- 13 15121900 精制的葵花油和红花油及其分离品〔包括初榨葵花油和红花油的分离品,但未经化学改性〕 5
- 14 15122100 初榨的棉子油〔不论是否去除棉子酚〕 5
- 15 15122900 精制的棉子油及其分离品〔包括初榨棉子油的分离品,但未经化学改性〕 5
- 16 15131100 初榨椰子油〔但未经化学改性〕 5
- 17 15131900 其他椰子油及其分离品〔包括初榨椰子油的分离品,但未经化学改性〕 5
- 18 15132100 初榨棕榈仁油或巴巴苏棕榈果油〔未经化学改性〕 5
- 19 15132900 精制的棕榈仁油或巴巴苏棕榈果油〔包括分离品但未经化学改性,初榨的除外〕  
5
- 20 15141100 初榨的低芥子酸菜子油〔但未经化学改性〕 5
- 21 15141900 其他低芥子酸菜子油〔包括其分离品,但未经化学改性〕 5
- 22 15149110 初榨的非低芥子酸菜子油〔但未经化学改性〕 5
- 23 15149190 初榨的芥子油〔但未经化学改性〕 5
- 24 15149900 精制非低芥子酸菜子油、芥子油〔包括其分离品,但未经化学改性〕 5
- 25 15151100 初榨亚麻子油〔但未经化学改性〕 5
- 26 15151900 精制的亚麻子油及其分离品〔包括初榨亚麻子油的分离品,但未经化学改性〕 5
- 27 15152100 初榨的玉米油〔但未经化学改性〕 5
- 28 15152900 精制的玉米油及其分离品〔包括初榨玉米油的分离品,但未经化学改性〕 5
- 29 15153000 蓖麻油及其分离品〔不论是否精制,但未经化学改性〕 5
- 30 15155000 芝麻油及其分离品〔不论是否精制,但未经化学改性〕 5

- 31 15159010 希蒙得木油及其分离品〔不论是否精制,但未经化学改性〕 5
- 32 15159020 印楝油及其分离品〔不论是否精制,但未经化学改性〕 5
- 33 15159030 桐油及其分离品〔不论是否精制,但未经化学改性〕 5
- 34 15159090 其他固定植物油、脂及其分离品〔不论是否精制,但未经化学改性〕 5
- 35 15161000 氢化、酯化或反油酸化动物油、脂〔包括其分离品,不论是否精制,但未经进一步加工〕 5
- 36 15162000 氢化、酯化或反油酸化植物油、脂〔包括其分离品,不论是否精制,但未经进一步加工〕 5
- 37 28121010 氯化亚砷(亚硫酸氢氯,氯氯化硫) 5
- 38 28121020 氯氯化磷〔即磷酸氢氯,三氯氯磷〕 5
- 39 28251010 纯度 85%及以上的水合肼 5
- 40 28251010 纯度 85%以下的水合肼 5
- 41 28263000 六氟铝酸钠(人造冰晶石) 5
- 42 28274900 其他氯氧化物及氯氧基氧化物 5
- 43 28351000 次磷酸盐及亚磷酸盐 5
- 44 28352200 磷酸—钠及磷酸二钠 5
- 45 28352400 钾的磷酸盐 5
- 46 28352500002 按 17%征税的正磷酸氢钙(磷酸二钙) 5
- 47 28352600 其他磷酸钙 5
- 48 28352910 磷酸三钠 5
- 49 28352990 其他磷酸盐 5
- 50 28353900 其他多磷酸盐 5

- 51 28391100 偏硅酸钠 5
- 52 28401100 无水四硼酸钠 5
- 53 2901 无环烃 5
- 54 2902 环烃 ( 29022000 苯除外 ) 5
- 55 2903 烃的卤化衍生物 ( 税号 : 29033100、29035100、29035200、29035900、29036200 除外 ) 5
- 56 2904 烃的磺化、硝化或亚硝化衍生物 , 不论是否卤化 5
- 57 2905 无环醇及其卤化、磺化、硝化或亚硝化衍生物 ( 税号 : 29051990、29052230 除外 ) 5
- 58 2906 环醇及其卤化、磺化、硝化或亚硝化衍生物 ( 除 29061100、29061990 ) 13
- 59 2907 酚 ; 酚醇 5
- 60 2908 酚及酚醇的卤化、磺化、硝化或亚硝化衍生物 ( 税号 : 29081100、29089100 除外 ) 5
- 61 2909 醚、醚醇、醚酚、醚醇酚、过氧化醇、过氧化醚、过氧化酮及其卤化、磺化、硝化或亚硝化衍生物 ( 税号 : 29091900 除外 ) 5
- 62 29101000 环氧乙烷 5
- 63 29110000 缩醛、半缩醛, 不论是否其他含氧基 ( 包括其卤化、磺化、硝化或亚硝化的衍生物 ) 5
- 64 2912 醛 ( 税号 : 29122990、29123000、29124100、29124200 除外 ) 5
- 65 29130000 三氯乙醛 5
- 66 29130000 税号 2912 所列产品的其他衍生物 ( 指卤化、磺化、硝化或亚硝化的衍生物 ) 5
- 67 2914 丙酮 ( 税号 : 29142900 除外 ) 5
- 68 2915 饱和无环一元羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的卤化、磺化、硝化或亚硝化衍生物 ( 税号 : 29153900、29153600 除外 ) 5

69 2916 饱和和无环一元羧酸、环一元羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的卤化、磺化、硝化或亚硝化衍生物 5

70 2917 多元酸酐、酰卤化物、过氧化物和过氧酸以及它们的卤化、磺化、硝化或亚硝化衍生物 5

71 2918 含附加含氧基的羧酸及其酸酐、酰卤化物、过氧化物和过氧酸以及它们的卤化、磺化、硝化或亚硝化衍生物 ( 税号 : 29181400、29181500、29181800、29189100 除外 ) 5

72 2919 磷酸酯及其盐, 包括乳磷酸盐, 以及它们的卤化、磺化、硝化或亚硝化衍生物 5

73 2920 其他非金属无机酸酯 ( 不包括卤化氢的酯 ) 及其盐以及它们的卤化、磺化、硝化或亚硝化衍生物 ( 税号 : 29201100 除外 ) 5

74 2921 氮基化合物 ( 税号 : 29214400、2921590033、2921590090、2921519090、2921519020 除外 ) 5

75 2922 含氧基氮基化合物 ( 税号 : 29225000、29222100、29224220 除外 ) 5

76 2923 季铵盐及季铵碱; 卵磷脂及其他磷氮基类脂, 无论是否已有化学定义 5

77 2924 羧基酰胺基化合物; 碳酸酰胺基化合物 ( 税号 : 29241200 除外 ) 5

78 2925 羧基酰胺基化合物 ( 包括糖精及其盐 ) 及亚胺基化合物 ( 税号 : 29252100 除外 ) 5

79 2926 腈基化合物 5

80 2927 重氮化合物、偶氮化合物及氧化偶氮化合物 5

81 2928 肼 ( 联氮 ) 及胍 ( 羟胺 ) 的有机衍生物 5

82 2929 其他含氮基化合物 ( 税号 : 29291030、29291090 除外 ) 5

83 2930 有机硫化物 ( 税号 : 29305000 除外 ) 5

84 2931 其他有机-无机化合物 5

85 2932 仅含有氧杂原子杂环化合物 ( 税号 : 29322100、29322900、29329300、29329400、

- 29329990 除外) 5
- 86 2933 仅含有氮杂原子杂环化合物 5
- 87 2934 核酸及其盐; 无论是否已有化学定义; 其他杂环化合物 5
- 88 2935 磺(酰)胺 5
- 89 2937 天然或合成再制的激素、前列腺素、血栓烷、血细胞三烯及其衍生物和结构类似物, 包括主要作用作激素的改性肽多肽 5
- 90 2938 天然或合成再制的苷(配糖物)及其盐、醚、酯和其他微生物 5
- 91 2939 天然或合成再制的生物碱及其盐、醚、酯和其他微生物 5
- 92 2940 化学纯糖、糖醚、糖酯及其盐(蔗糖、乳糖、麦芽糖、葡萄糖、编号 29.37-2939 产品除外) 5
- 93 2942 其他有机化合物 5
- 94 33011200 橙油〔包括浸膏及净油〕 5
- 95 33011300 柠檬油〔包括浸膏及净油〕 5
- 96 33011910 白柠檬油(酸橙油)〔包括浸膏及净油〕 5
- 97 33011990 其他柑桔属果实的精油〔包括浸膏及净油〕 5
- 98 33012400 胡椒薄荷油〔包括浸膏及净油〕 5
- 99 33012500 其他薄荷油〔包括浸膏及净油〕 5
- 100 33012910 樟脑油〔包括浸膏及精油〕 5
- 101 33012920 香茅油〔包括浸膏及净油〕 5
- 102 33012940 桂油〔包括浸膏及净油〕 5
- 103 33012950 山苍子油〔包括浸膏及净油〕 5
- 104 33012960 桉叶油〔包括浸膏及净油〕 5

- 105 33012991 老鹳草油(香叶油)〔包括浸膏及精油〕 5
- 106 330129910 黄樟油 5
- 107 330129999 其他非柑桔属果实的精油〔包括浸膏及净油〕 5
- 108 33013010 苧尾凝脂(香膏类) 13
- 109 330130900 其他香膏 5
- 110 3301901090 其他提取的油树脂 5
- 111 33019020 柑桔属果实精油脱萜的萜烯副产品 5
- 112 33019090 吸取浸渍法制成含浓缩精油的脂肪〔含固定油、蜡及类似品、精油水溶液及水  
馏液〕 5
- 113 33021010 以香料为基本成份的制品〔生产饮料用,按容量计酒精浓度 $\leq 0.5\%$ 〕 13
- 114 3302109001 生产食品、饮料用混合香料及制品〔含以香料为基本成分的混合物,按容量  
计酒精浓度 $> 0.5\%$ 〕 13
- 115 33021090011 不征消费税的生产食品、饮料用混合香料及制品 13
- 116 33021090012 征消费税的生产食品、饮料用混合香料及制品 13
- 117 3302109090 其他生产食品用混合香料及制品〔含以香料为基本成分的混合物〕 13
- 118 33029000 其他工业用混合香料及香料混合物〔以一种或多种香料为基本成分的混合物〕  
13
- 119 3303000000 香水及花露水 5
- 120 33030000001 香水 5
- 121 33030000002 花露水 5
- 122 33041000 唇用化妆品 5
- 123 33042000 眼用化妆品 5
- 124 33043000 指(趾)甲化妆品 5



- 125 33049100 香粉,不论是否压紧 5
- 126 3304990010 护肤品〔包括防晒油或晒黑油,但药品除外〕 5
- 127 3304990099 其他美容化妆品 5
- 128 3305100090 其他洗发剂(香波) 5
- 129 33052000 烫发剂 5
- 130 33053000 定型剂 5
- 131 33059000 其他护发品 5
- 132 3306101090 其他牙膏 5
- 133 33061090 其他洁齿品 5
- 134 33062000 清洁牙缝用的纱线(牙线) 5
- 135 33069000 其他口腔及牙齿清洁剂〔包括假牙模膏及粉〕 5
- 136 33071000 剃须用制剂 5
- 137 33072000 人体除臭剂及止汗剂 5
- 138 33073000 香浴盐及其他沐浴用制剂 5
- 139 33074100 神香及其他通过燃烧散发香气制品 5
- 140 33074900 其他室内除臭制品〔不论是否加香水或消毒剂〕 5
- 141 33079000 其他编号未列名的芳香料制品〔包括化妆盥洗品〕 5
- 142 34011100 盥洗用皂及有机表面活性产品〔包括含有药物的产品、呈条状、块状或模制形状〕 9
- 143 34011910 洗衣皂〔呈条状、块状或模制形状的〕 9
- 144 34011990 其他有机表面活性产品及制品〔包括用肥皂或洗涤剂浸、涂或包覆的纸、絮胎及无纺织物〕 9

- 145 34012000 其他形状的肥皂〔除条状、块状或模制形状以外的〕 9
- 146 34013000 洁肤用有机表面活性产品及制品〔液状或膏状并制成零售包装的,不论是否含有肥皂〕 9
- 147 34021100 阴离子型有机表面活性剂〔不论是否零售包装,肥皂除外〕 9
- 148 34021200 阳离子型有机表面活性剂〔不论是否零售包装,肥皂除外〕 9
- 149 34021300 非离子型有机表面活性剂〔不论是否零售包装,肥皂除外〕 9
- 150 34021900 其他有机表面活性剂〔不论是否零售包装,肥皂除外〕 9
- 151 34022010 零售包装的合成洗涤剂 9
- 152 34022090 其他零售包装有机表面活性剂制品〔包括洗涤剂及清洁剂,不论是否含有肥皂〕  
9
- 153 3402900001 十二烷基苯磺酸钙甲醇溶液〔非零售包装,十二烷基苯磺酸钙含量高于 70%〕  
9
- 154 3402900090 非零售包装有机表面活性剂制品〔包括洗涤剂及清洁剂,不论是否含有肥皂〕  
9
- 155 34031100 含有石油类的处理纺织等材料制剂〔指含石油或沥青矿物油(重量 < 70%)的制剂〕 9
- 156 34031900 其他含有石油或矿物提取油类制剂〔指含石油或沥青矿物油(重量 < 70%)的制剂〕 9
- 157 34039100 其他处理纺织等材料的制剂〔包括处理皮革、毛皮或其他材料的制剂〕 9
- 158 34039900 其他润滑剂(含油 < 70%)〔包括以润滑剂为基本成分的切削油制剂、螺栓松开剂等〕 9
- 159 34042000 聚乙二醇蜡 9
- 160 34051000 鞋靴或皮革用的上光剂及类似制品 9
- 161 34052000 保养木制品的上光剂及类似制品〔指保养木家具、地板或其他木制品的上光

剂及类似制品) 9

162 34053000 车身用的上光剂及类似制品〔但金属用的光洁剂除外〕 9

163 34054000 擦洗膏,去污粉及类似品 9

164 34059000 其他玻璃或金属用的光洁剂〔不包括擦洗膏,去污粉及类似制品〕 9

165 3406000090 其他各种蜡烛及类似品 9

166 34070010 牙科用蜡及造型膏〔成套、零售包装或制成片状、马蹄形、条状及类似形状的〕 9

167 34070020 以熟石膏为成分的牙科用其他制品〔包括以煅石膏或硫酸钙为基本成分的〕 9

168 34070090 其他造型用膏〔包括供儿童娱乐用物品〕 9

169 3601 至 3606 第 36 章全章 5

170 3801100010 核级石墨〔纯度高于百万分之五硼当量,密度大于 1.50g/cm<sup>3</sup>〕 5

171 3801100020 人造细晶粒整体石墨〔20℃下的密度、拉伸断裂应变、热膨胀系数符合特殊要求〕 5

172 3801100090 其他人造石墨 5

173 38012000 胶态或半胶态石墨 5

174 38013000 电极用碳糊及炉衬用的类似糊 5

175 38019000 其他以石墨或其他碳为基料的制品〔呈糊状、块状、板状的制品(包括半制品)〕 5

176 38030000 妥尔油,不论是否精炼 5

177 38040000 木浆残余碱液,包括木素磺酸盐〔不论是否浓缩、脱糖或经过化学处理,妥尔油除外〕 5

178 38059010 以 $\alpha$ 萜品醇为基本成分的松油 5

179 38061010 松香〔包括松香渣〕 5

- 180 38061020 树脂酸 5
- 181 38062010 松香盐及树脂酸盐 5
- 182 38062090 松香或树脂酸衍生物的盐〔松香加合物的盐除外〕 5
- 183 38063000 酞胶 5
- 184 3806900010 歧化松香及松香衍生物 5
- 185 3806900090 其他松香及树脂酸衍生物〔包括松香精及松香油;再熔胶〕 5
- 186 38070000 木焦油木杂酚油粗木精植物沥青等〔包括以松香、树脂酸植物沥青为基料的啤酒桶沥青及类似〕 5
- 187 3808501010 零售包装的含有一种 38 章子目注释一所述物质的货品 5
- 188 38085010101 按 13% 征税的零售包装的含有一种 38 章子目注释一所述物质的货品 5
- 189 38085010102 按 17% 征税的零售包装的含有一种 38 章子目注释一所述物质的货品 5
- 190 3808501090 零售包装含多种 38 章子目注释一所述物质的货品 5
- 191 38085010901 按 13% 征税的零售包装含多种 38 章子目注释一所述物质的货品 5
- 192 38085010902 按 17% 征税的零售包装含多种 38 章子目注释一所述物质的货品 5
- 193 3808509010 非零售包装的含有一种 38 章子目注释一所述物质的货品 5
- 194 38085090101 按 13% 征税的非零售包装的含有一种 38 章子目注释一所述物质的货品 5
- 195 38085090102 按 17% 征税的非零售包装的含有一种 38 章子目注释一所述物质的货品 5
- 196 3808509090 非零售包装含多种 38 章子目注释一所述物质的货品 5
- 197 38085090901 按 13% 征税的非零售包装含多种 38 章子目注释一所述物质的货品 5
- 198 38085090902 按 17% 征税的非零售包装含多种 38 章子目注释一所述物质的货品 5
- 199 3808911100 蚊香〔不含有一种或多种 38 章子目注释一所述物质的货品〕 5
- 200 38089111001 按 13% 征税的蚊香 5

- 201 38089111002 按 17% 征税的蚊香 5
- 202 3808911900 零售包装的其他杀虫剂成药 5
- 203 38089119001 按 13% 征税的零售包装的其他杀虫剂成药 5
- 204 38089119002 按 17% 征税的零售包装的其他杀虫剂成药 5
- 205 3808919000 非零售包装杀虫剂成药 5
- 206 3808921000 零售包装的杀菌剂成药 5
- 207 38089210001 按 13% 征税的零售包装的杀菌剂成药 5
- 208 38089210002 按 17% 征税的零售包装的杀菌剂成药 5
- 209 3808929010 非零售包装的医用杀菌剂 5
- 210 38089290101 代森锰锌 5
- 211 38089290102 非零售包装的医用杀菌剂 5
- 212 3808929021 经农药杀菌剂浸渍的纸质水果套袋 5
- 213 38089290211 按 13% 征税的经农药杀菌剂浸渍的纸质水果套袋 5
- 214 38089290212 按 17% 征税的经农药杀菌剂浸渍的纸质水果套袋 5
- 215 3808929029 非零售包装的其他农用杀菌剂成药 5
- 216 3808929090 非零售包装的非农用杀菌剂成药 (包括非医用杀菌剂) 5
- 217 38089311 零售包装的除草剂成药 5
- 218 38089319 非零售包装的除草剂成药 5
- 219 38089391 零售包装抗萌剂及植物生长调节剂 5
- 220 38089399 非零售抗萌剂及植物生长调节剂 5
- 221 3808940010 医用消毒剂 5
- 222 3808940090 非医用消毒剂 5

- 223 38089910 零售包装的杀鼠剂及其他农药〔包括类似品〕 5
- 224 38089990 非零售包装的杀鼠剂及其他农药〔包括类似品〕 5
- 225 38091000 以淀粉为基料的纺织等工业用制剂〔纺织、造纸、制革等工业用整理剂、固色剂及其他制剂〕 5
- 226 38099100 纺织工业用其他未列名产品和制剂〔包括整理剂、染料加速着色或固色助剂及其他制剂〕 5
- 227 38099200 造纸工业用其他未列名产品和制剂〔包括整理剂、染料加速着色或固色助剂及其他制剂〕 5
- 228 38099300 制革工业用其他未列名产品和制剂〔包括整理剂、染料加速着色或固色助剂及其他制剂〕 5
- 229 38101000 金属表面酸洗剂焊粉或焊膏〔金属及其他材料制成的焊粉或焊膏〕 5
- 230 38109000 焊接用的焊剂及其他辅助剂等〔包括作焊条芯子或焊条涂料用的制品〕 5
- 231 38111100 以钎化合物为基本成分的抗震剂 5
- 232 38111900 其他抗震剂 5
- 233 38112100 含有石油的润滑油添加剂〔包括含有从沥青矿物提取的油类的润滑油添加剂〕 5
- 234 38112900 不含石油的润滑油添加剂 5
- 235 38119000 其他矿物油用的配制添加剂〔抗氧化剂、防胶剂、粘度改良剂、防腐剂及其他配制添加剂〕 5
- 236 38121000 配制的橡胶促进剂 5
- 237 38122000 橡胶或塑料用复合增塑剂 5
- 238 38123010 橡胶的防老剂 5
- 239 38123090 其他橡、塑用抗氧化剂及其他稳定剂 5

- 240 38130010 灭火器的装配药 5
- 241 38130020 已装药的灭火弹 5
- 242 38140000 有机复合溶剂及稀释剂、除漆剂（指其他编号未列名的） 5
- 243 38151100 以镍为活性物的载体催化剂（包括以镍化合物为活性物的） 5
- 244 3815120010 载铂催化剂〔为了从重水中回收氘或为了生产重水而专门设计或制备,用于加速氢和水之间的氢同位素交换反应〕 5
- 245 3815120090 其他以贵金属为活性物的载体催化剂 5
- 246 3815190000 其他载体催化剂 5
- 247 38159000 其他未列名的反应引发剂、促进剂（包括反应催化剂） 5
- 248 38160000 耐火水泥、灰泥及类似耐火材料（耐火混凝土及类似耐火混合制品,但编号3801的产品除外） 5
- 249 3817000001 混合烷基苯（品目27.07及29.02的货品除外） 5
- 250 3817000090 混合烷基苯（品目27.07及29.02的货品除外） 5
- 251 38180011 7.5cm≤直径≤15.24cm 单晶硅片（经掺杂用于电子工业的） 5
- 252 38180019 直径>15.24cm 的单晶硅片（经掺杂用于电子工业的） 5
- 253 38180090 其他经掺杂用于工业的晶体切片（包括经掺杂用于电子工业的化学元素及化合物） 5
- 254 38190000 闸用液压油及其他液压传动用液体〔按重量计石油或从矿物提取的油类含量低于70%〕 5
- 255 38200000 防冻剂及解冻剂 5
- 256 38210000 制成的供微生物(包括病毒及类似品)生长或维持用培养基〔及制成的供植物、人体或动物细胞生长或维持用的培养基〕 5

257 38220010 附于衬背上的诊断或实验用试剂〔包括不论是否附于衬背上的诊断或实验用

配制试剂〕 5

258 38220090 其他诊断或实验用配制试剂 5

259 38231100 硬脂酸 5

260 38231200 油酸 5

261 38231300 妥尔油脂脂肪酸 5

262 38231900 其他工业用单羧脂肪酸、酸性油〔酸性油仅指精炼所得的〕 5

263 38237000 工业用脂肪醇 5

264 38241000 铸模及铸芯用粘合剂 5

265 38244000 水泥、灰泥及混凝土用添加剂 5

266 38245000 非耐火的灰泥及混凝土 5

267 38246000 子目号 290544 以外的山梨醇 5

268 3824710011 二氟二氟甲烷和二氟乙烷的混合物〔R-500〕 5

269 3824710012 一氟二氟甲烷和二氟二氟甲烷的混合物〔R-501〕 5

270 3824710013 一氟二氟甲烷和一氟五氟乙烷的混合物〔R-502〕 5

271 3824710014 三氟甲烷和一氟三氟甲烷的混合物〔R-503〕 5

272 3824710015 二氟甲烷和一氟五氟乙烷的混合物〔R-504〕 5

273 3824710016 二氟二氟甲烷和一氟一氟甲烷的混合物〔R-505〕 5

274 3824710017 一氟一氟甲烷和二氟四氟乙烷的混合物〔R-506〕 5

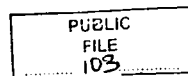
275 3824710018 二氟二氟甲烷和二氟四氟乙烷的混合物〔R-400〕 5

276 3824710090 其他含甲烷、乙烷或丙烷的全氟氟烃(CFCs)混合物〔不论是否含甲烷、乙

烷或丙烷的氢氟氟烃(HCFCs)、全氟氟烃(PFCs)或氢氟氟烃(HFCs)〕 5



- 277 38247200 含溴氯二氟甲烷、溴三氟甲烷或二溴四氟乙烷的混合物 5
- 278 38247300 含甲烷、乙烷或丙烷的氢溴氟烃(HBFCs)的混合物 5
- 279 38247400 含甲烷、乙烷或丙烷的氢氯氟烃(HCFCs)的混合物(不论是否含甲烷、乙烷或丙烷的全氟烃或氢氟烃,但不含全氟氟烃) 5
- 280 38247500 含四氟化碳的混合物 5
- 281 38247600 含 1,1,1-三氟乙烷(甲基氯仿)的混合物 5
- 282 38247700 含溴化甲烷(甲基溴)或溴氢甲烷的混合物 5
- 283 38247800 含甲、乙或丙烷的全氟烃(PFCs)或氢氟烃(HFCs)混合物(但不含甲烷、乙烷或丙烷的全氯氟烃(CFCs)或氢氯氟烃(HCFCs)的混合物) 5
- 284 38247900 其他含甲烷、乙烷或丙烷的卤化衍生物的混合物 5
- 285 38248100 含环氧乙烷(氧化乙烯)的混合物 5
- 286 38248200 含多氯联苯(PCBs)、多氯三联苯(PCTs)或多溴联苯(PBBs)的混合物 5
- 287 38248300 含三(2,3-二溴丙基)磷酸酯的混合物 5
- 288 38249010 杂醇油 5
- 289 38249020 除墨剂、蜡纸改正液及类似品 5
- 290 38249030 增炭剂 5
- 291 3824909001 高钛渣(二氧化钛质量百分含量>70%) 5
- 292 3824909002 生产等离子显示屏用的银电极、介质、隐蔽、荧光粉浆料 5
- 293 3824909004 水解物或水解料、DMC(六甲基环三硅氧烷、八甲基环四硅氧烷、十甲基环五硅氧烷、十二甲基环六硅氧烷中任何 2 种、3 种或 4 种组成的混合物) 5
- 294 3824909005 核苷酸类食品添加剂 5
- 295 3824909020 混胺(二甲胺和三乙胺混合物的水溶液) 5



- 296 3824909090 其他编号未列名的化工产品 5
- 297 3901 至 3926 第 39 章除免税的商品外 5
- 298 4002 至 4017 除免税的商品外 5
- 299 4201000090 各种材料制成的鞍具及挽具〔野生动物材料制的除外;适合各种动物用〕 5
- 300 4202111090 以皮革,再生皮革,漆皮作面的衣箱〔含野生动物皮革的除外〕 11
- 301 4202119090 以皮革,再生皮革,漆皮作面的箱包〔包括提箱、公文包、书包及类似容器,但不包括衣箱〕 11
- 302 42021210 以塑料或纺织材料作面的衣箱 11
- 303 42021290 以塑料或纺织材料作面的其他箱包〔包括提箱、小手袋、公文箱、公文包、书包及类似容器〕 11
- 304 42021900 以钢纸或纸板作面的衣箱等〔包括提箱,小手袋,公文箱,公文包,书包及类似容器〕 11
- 305 4202210090 以皮革,再生皮革,漆皮作面手提包〔不论是否有背带,包括无把手的〕 11
- 306 42022200 以塑料片或纺织材料作面的手提包〔不论是否有背带,包括无把手的〕 11
- 307 42022900 以钢纸或纸板作面的手提包〔不论是否有背带,包括无把手的〕 11
- 308 4202310090 以皮革,再生皮革作面钱包等物品〔指通常置于口袋或手提包内的物品,包括以漆皮作面的〕 11
- 309 42023200 塑料片或纺织材料作面的钱包等物〔指通常置于口袋或手提包内的物品〕 11
- 310 42023900 以钢纸或纸板作面的钱包等物品〔指通常置于口袋或手提包内的物品〕 11
- 311 4202910090 皮革,再生皮革,漆皮作面其他容器 11
- 312 42029100901 皮制高尔夫球包 11
- 313 42029100902 皮革,再生皮革,漆皮作面其他容器 11

- 314 4202920000 塑料片或纺织材料作面的其他容器 11
- 315 42029200001 塑料片或纺织材料制的高尔夫球包 11
- 316 42029200002 塑料片或纺织材料作面的其他容器 11
- 317 4202990000 以钢纸或纸板作面的其他容器 11
- 318 42029900001 以钢纸或纸板作面的高尔夫球包 11
- 319 42029900002 以钢纸或纸板作面的其他容器 11
- 320 4203100090 皮革或再生皮革制的衣服〔野生动物皮革制作的除外〕 5
- 321 4203210090 皮革或再生皮革制专供运动用手套〔包括连指或露指的,野生动物皮革制作的除外〕 5
- 322 4203291090 皮革或再生皮革制的劳保手套〔野生动物皮革制作的除外〕 5
- 323 4203299090 皮革或再生皮革制的其他手套〔包括连指或露指的〕 5
- 324 4203301090 其他动物皮革制的腰带〔包括再生动物皮革制作的〕 5
- 325 4203302090 其他动物皮革制的子弹带〔包括再生动物皮革制作的〕 5
- 326 4203400090 皮革或再生皮革制的其他衣着附件 5
- 327 4205001090 其他动物皮革制的坐具套〔包括再生皮革制作的〕 5
- 328 4205002090 其他工业用皮革或再生皮革制品〔工业用指机器,机械器具或其他专门技术用途的〕 5
- 329 4205009020 皮革或再生皮革制宠物用品 5
- 330 4205009090 皮革或再生皮革的其他制品 5
- 331 4206000000 肠线,肠膜,膀胱或筋腱制品〔不包括外科用无菌肠线或制成乐器弦的肠线,蚕胶丝除外〕 5
- 332 4302110000 已鞣未缝制的整张水貂皮〔不论是否带头,尾或爪〕 5

- 333 4302191020 已鞣未缝制的兰狐皮、银狐皮 5
- 334 4302192090 已鞣未缝制的整张兔皮（不论是否带头、尾或爪） 5
- 335 4302193000 已鞣未缝制阿斯特拉罕等羔羊皮（还包括喀拉科尔、波斯、印度、中国、蒙古或西藏羔羊皮） 5
- 336 4302199090 已鞣未缝制的其他毛皮 5
- 337 4302200090 已鞣未缝制的头、尾、爪及其他块片 5
- 338 4302301010 已鞣已缝制貂皮、狐皮及其块、片（兰狐银狐、水貂、艾虎的整张毛皮及块、片除外） 5
- 339 4302309090 已鞣已缝制的其他整张毛皮及块片 5
- 340 4303101090 其他毛皮衣服 5
- 341 4303102090 其他毛皮衣着附件 5
- 342 4303900090 其他毛皮制物品 5
- 343 43040010 人造毛皮 5
- 344 43040020 人造毛皮制品 5
- 345 44111211 密度  $> 0.8\text{g/cm}^3$  且厚度  $\leq 5\text{mm}$  的中密度纤维板（未经机械加工或盖面的） 5
- 346 44111219 密度  $> 0.8\text{g/cm}^3$  且厚度  $\leq 5\text{mm}$  的其他中密度纤维板 5
- 347 44111220  $0.5 < \text{密度} \leq 0.8\text{g/cm}^3$  且厚  $\leq 5\text{mm}$  的中密度纤维板 5
- 348 44111291 未经机械加工或盖面的其他厚度  $\leq 5\text{mm}$  的中密度纤维板 5
- 349 44111299 其他厚度  $\leq 5\text{mm}$  的中密度纤维板 5
- 350 44111311 密度  $> 0.8\text{g/cm}^3$  且  $5\text{mm} < \text{厚度} \leq 9\text{mm}$  的中密度纤维板（未经机械加工或盖面的） 5
- 351 44111319 密度  $> 0.8\text{g/cm}^3$  且  $5\text{mm} < \text{厚度} \leq 9\text{mm}$  的其他中密度纤维板 5

- 352 44111320 0.5 < 密度 ≤ 0.8g/cm<sup>3</sup> 且 5mm < 厚 ≤ 9mm 中密度纤维板 5
- 353 44111391 未机械加工或盖面的其他 5mm < 厚 ≤ 9mm 中密度纤维板 5
- 354 44111399 其他 5mm < 厚度 ≤ 9mm 中密度纤维板 5
- 355 44111411 密度 > 0.8g/cm<sup>3</sup> 且厚 > 9mm 的中密度纤维板〔未经机械加工或盖面的〕 5
- 356 44111419 密度 > 0.8g/cm<sup>3</sup> 且厚 > 9mm 的其他中密度纤维板 5
- 357 44111420 0.5g/cm<sup>3</sup> < 密度 ≤ 0.8g/cm<sup>3</sup> 且厚 > 9mm 中密度纤维板 5
- 358 44111491 未经机械加工或盖面的其他厚度 > 9mm 中密度纤维板 5
- 359 44111499 其他厚度 > 9mm 的中密度纤维板 5
- 360 44119210 密度 > 0.8g/cm<sup>3</sup> 的未经机械加工或盖面的其他纤维板 5
- 361 44119290 密度 > 0.8g/cm<sup>3</sup> 的其他纤维板 5
- 362 44119300 0.5g/cm<sup>3</sup> < 密度 ≤ 0.8g/cm<sup>3</sup> 的其他纤维板 5
- 363 44119410 0.35g/cm<sup>3</sup> < 密度 ≤ 0.5g/cm<sup>3</sup> 的其他纤维板 5
- 364 44119421 密度 ≤ 0.35g/cm<sup>3</sup> 的未经机械加工或盖面的木纤维板 5
- 365 44119429 密度 ≤ 0.35g/cm<sup>3</sup> 的其他木纤维板 5
- 366 4412101199 至少有一表层是其他热带木薄板制其他竹胶合板〔每层厚度 ≤ 6mm, 热带木  
指本章节目注释所列木材〕 5
- 367 4412101911 至少有一表层为濒危非针叶木薄板胶合板〔至少有一表层为温带非针叶木  
制, 每层厚度 ≤ 6mm〕 5
- 368 4412101919 其他至少有一表层为非针叶木薄板胶合板〔至少有一表层为温带非针叶木  
制, 每层厚度 ≤ 6mm〕 5
- 369 4412101929 其他竹地板层叠胶合而成的多层板〔每层厚度 ≤ 6mm〕 5
- 370 4412101999 其他竹胶合板〔每层厚度 ≤ 6mm〕 5

- 371 4412102099 至少有一表层是其他非针叶木的其他竹制多层板〔每层厚度 $\leq 6\text{mm}$ 〕 5
- 372 4412109190 至少有一层是热带木的其他竹制多层板〔热带木指本章节目注释所列木材〕  
5
- 373 4412109290 至少含有一层木碎料板的其他竹制多层板 5
- 374 4412109990 其他竹制多层板 5
- 375 4412310010 至少有一表层为桃花心木薄板制胶合板〔每层厚度 $\leq 6\text{mm}$ 〕 5
- 376 4412310020 至少有一表层为拉敏木薄板制胶合板〔每层厚度 $\leq 6\text{mm}$ 〕 5
- 377 4412310090 至少有一表层是其他热带木制的胶合板〔每层厚度 $\leq 6\text{mm}$ ,竹制除外,热带木指本章节目注释所列木材〕 5
- 378 4412321090 至少有一表层是其他温带非针叶木薄板制胶合板〔每层厚度 $\leq 6\text{mm}$ ,竹制除外〕 5
- 379 4412329090 至少有一表层是其他非针叶胶合板〔每层厚度 $\leq 6\text{mm}$ ,竹制除外〕 5
- 380 4412390090 其他薄板制胶合板〔每层厚度 $\leq 6\text{mm}$ ,竹制除外〕 5
- 381 4412941010 至少有一表层是桃花心木的木块芯胶合板等〔还包括侧板条芯胶合板及板条芯胶合板〕 5
- 382 4412941020 至少有一表层是拉敏木的木块芯胶合板等〔还包括侧板条芯胶合板及板条芯胶合板〕 5
- 383 4412941090 至少有一表层是非针叶木的木块芯胶合板等〔还包括侧板条芯胶合板及板条芯胶合板〕 5
- 384 4412949190 至少有一层是热带木的针叶木面木块芯胶合板等〔还包括侧板条芯胶合板及板条芯胶合板,热带木指本章节目注释所列木材〕 5
- 385 4412949290 至少含有一层木碎料板的针叶木面木块芯胶合板等〔还包括侧板条芯胶合板及板条芯胶合板〕 5

- 386 4412949990 其他针叶木面木块芯胶合板等〔还包括侧板条芯胶合板及板条芯胶合板〕 5
- 387 44129910102 至少有一表层是桃花心木的多层板 5
- 388 44129910202 至少有一表层是拉敏木的多层板 5
- 389 4412991090 其他至少有一表层是非针叶木的多层板 5
- 390 4412999190 其他至少有一层是热带木的针叶木面多层板〔热带木指本章子目注释所列木材〕 5
- 391 4412999290 其他至少含有一层木碎料板的针叶木面多层板 5
- 392 4412999990 其他针叶木面多层板 5
- 393 4413000000 强化木〔成块、板、条或异型的〕 5
- 394 4414000010 拉敏木制画框、相框、镜框及类似品 5
- 395 4414000090 木制的画框、相框、镜框及类似品 5
- 396 4415100010 拉敏木制木箱及类似包装容器〔电缆卷筒〕 5
- 397 4415100090 木箱及类似的包装容器、电缆卷筒 5
- 398 4415200010 拉敏木托板、箱形托盘及装载木板〔包括木制托板护框〕 5
- 399 4415200090 木托板、箱形托盘及其他装载木板〔包括木制托板护框〕 5
- 400 4418100010 拉敏木制木窗、落地窗及其框架 5
- 401 4418100090 木窗、落地窗及其框架 5
- 402 4418200010 拉敏木制的木门及其框架和门槛 5
- 403 4418200090 木门及其框架和门槛 5
- 404 44184000 水泥构件的木模板 5
- 405 44185000 木瓦及盖屋板 5
- 406 4418600090 其他木制柱和梁 5

- 407 4418900010 拉敏木制其他建筑用木工制品〔包括蜂窝结构的木镶板〕 5
- 408 4418900090 其他建筑用木工制品〔包括蜂窝结构的木镶板〕 5
- 409 4419003290 其他竹制一次性筷子 5
- 410 4419009010 拉敏木制的餐具及厨房用具 5
- 411 4419009090 其他木制餐具及厨房用具 5
- 412 4420101010 拉敏木制的木刻 5
- 413 4420101090 木刻及竹刻 5
- 414 4420102010 拉敏木制的木扇 5
- 415 4420102090 木扇 5
- 416 4420109010 拉敏木制其他小雕像及其他装饰品 5
- 417 4420109090 其他木制小雕像及其他装饰品 5
- 418 4420901010 拉敏木制的镶嵌木 5
- 419 4420901090 镶嵌木 5
- 420 4420909010 拉敏木盒及类似品,非落地木家具〔前者用于装珠宝或家具;后者不包括第九十四章的家具〕 5
- 421 4420909090 木盒子及类似品;非落地式木家具〔前者用于装珠宝或家具;后者不包括第九十四章的家具〕 5
- 422 4421100010 拉敏木制木衣架 5
- 423 4421100090 木衣架 5
- 424 4421901010 拉敏木纤子筒管卷轴线轴及类似品 5
- 425 4421901090 木卷轴,纤子,筒管,线轴及类似品 5
- 426 4421909010 拉敏木制的未列名的木制品 5



- 427 4421909090 未列名的木制品 5
- 428 48171000 信封 5
- 429 48172000 封缄信片, 素色明信片及通信卡片 5
- 430 48173000 纸或纸板制的盒子, 袋子及夹子〔内装各种纸制文具的〕 5
- 431 48181000 小卷(张)卫生纸〔成卷或矩形成张的宽度 $\leq 36\text{cm}$ , 或制成特殊形状的〕 5
- 432 48182000 小卷(张)纸手帕及纸面巾〔成卷或矩形成张的宽度 $\leq 36\text{cm}$ , 或制成特殊形状的〕  
5
- 433 48183000 小卷(张)纸台布及纸餐巾〔成卷或矩形成张的宽度 $\leq 36\text{cm}$ , 或制成特殊形状的〕  
5
- 434 48184000 纸卫生巾及类似的卫生用品〔包括纸止血塞, 婴儿纸尿布, 尿布衬里〕 5
- 435 48185000 纸制衣服及衣着附件〔纸浆, 纸, 纤维素絮纸和纤维素纤维网纸制的〕 5
- 436 48189000 纸床单及类似家庭, 卫生, 医院用品〔纸浆, 纸, 纤维素絮纸和纤维素纤维网纸制的〕 5
- 437 48191000 瓦楞纸或纸板制的箱, 盒, 匣 5
- 438 48192000 非瓦楞纸或纸板制可折叠箱, 盒, 匣 5
- 439 48193000 底宽 $\geq 40\text{cm}$ 的纸袋 5
- 440 48194000 其他纸袋〔包括锥形袋〕 5
- 441 48195000 其他纸包装容器〔包括唱片套〕 5
- 442 48196000 纸卷宗盒, 信件盒, 存储盒及类似品〔办公室, 商店及类似场所使用的〕 5
- 443 48201000 登记本, 账本, 笔记本等及类似品〔包括定货本, 收据本, 信笺本, 记事本, 日记本〕  
5
- 444 48202000 练习本 5
- 445 48203000 纸制活动封面, 文件夹及卷宗皮 5
- 446 48204000 多联商业表格纸(本)〔包括页间夹有复写纸的本〕 5

- 447 48205000 纸制样品簿及粘贴簿 5
- 448 48209000 其他纸制文具用品 5
- 449 48211000 纸或纸板印制的各种标签 5
- 450 48219000 纸或纸板制的其他各种标签 5
- 451 48221000 纺织纱线用纸制的筒管、卷轴、纤子（包括类似品） 5
- 452 48229000 纸制的其他筒管、卷轴、纤子（包括类似品） 5
- 453 48232000 切成形的滤纸及纸板 5
- 454 48234000 已印制的自动记录器用打印纸（切成一定尺寸或形状的打印纸卷、纸张及纸盘）  
5
- 455 48236100 竹浆纸制的盘、碟、盆、杯及类似品 5
- 456 48236900 其他纸制的盘、碟、盆、杯及类似品 5
- 457 48237000 压制或模制纸浆制品 5
- 458 48239020 神纸及类似用品 5
- 459 48239030 纸扇 5
- 460 48239090 其他纸及纸制品（包括纤维素絮纸及纤维素纤维网纸制的其他物品） 5
- 461 54031000 粘胶纤维纺制的高强力纱 5
- 462 54033100 粘胶纤维纺制，未加捻或捻度每米不超过 120 转 5
- 463 54033200 粘胶纤维纺制，捻度每米超过 120 转 5
- 464 54034100 粘胶纤维纺制 5
- 465 54081000 粘胶纤维高强力纱的机织物 5
- 466 54082110 未漂白或漂白粘胶长丝机织物（按重量计粘胶纤维长丝、扁条或类似品含量  
≥85%） 5
- 467 54082210 染色的粘胶长丝机织物（按重量计粘胶纤维长丝、扁条或类似品含量≥85%）

5

468 54082310 色织的粘胶长丝机织物〔按重量计粘胶纤维长丝、扁条或类似品含量≥85%〕

5

469 54082410 印花的粘胶长丝机织物〔按重量计粘胶纤维长丝、扁条或类似品含量≥85%〕

5

470 55041000 粘胶纤维制 5

471 55151100 主要或公与粘胶纤维短纤混纺 5

472 59029000 粘胶纤维高强力纺制帘子布 5

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474 62 第 62 章全章 11

475 64 第 64 章全章 11

476 65 第 65 章全章 11

477 66 第 66 章全章 11

478 67 第 67 章全章 11

479 68022120 经简单切削或锯开的石灰华及制品〔具有一个平面〕 5

480 68029190 其他已加工大理石及蜡石及制品〔包括已加工石灰华及制品〕 5

481 68029290 其他已加工石灰石及制品 5

482 68029390 其他已加工花岗岩及制品 5

483 68029990 其他已加工的石及制品〔不包括板岩及制品〕 5

484 68030010 已加工板岩及板岩制品 5

485 68030090 粘聚板岩制品 5

486 68041000 碾磨或磨浆用石磨,石碾 5

487 68042100 其他石磨、石碾及砂轮〔包括类似品。由粘聚合成或天然金刚石所制〕 5

488 68042210 其他砂轮〔由其他粘聚磨料或陶瓷所制〕 5

- 489 68042290 其他石磨,石碾及类似品〔由其他粘聚磨料或陶瓷所制〕 5
- 490 68042310 天然石料制的砂轮 5
- 491 68042390 天然石料制其他石磨,石碾等〔包括类似品〕 5
- 492 68043010 手用琢磨油石 5
- 493 68043090 手用其他磨石及抛光石 5
- 494 68051000 砂布〔不论是否裁切,缝合或用其他方法加工成型〕 5
- 495 68052000 砂纸〔不论是否裁切,缝合或用其他方法加工成型〕 5
- 496 68053000 不以布或纸为底的砂纸类似品 5
- 497 68061000 矿渣棉,岩石棉及类似矿质棉〔包括相互混合物〕,块状、成片或成卷 5
- 498 68080000 镶板,平板,瓦,砖及类似品〔以水泥等矿物为材料将植物纤维,稻草,刨花等粘合而成〕 5
- 499 68091100 未饰的石膏板,片,砖,瓦及类似品〔包含以石膏为主成分的混合物制品,用纸,纸板贴面或加强〕 5
- 500 68091900 以其他材料贴面加强的未饰石膏板〔含片,砖,瓦及类似品包含以石膏为主成分的混合物制品〕 5
- 501 68099000 其他石膏制品〔包括以石膏为主成份的混合材料制品〕 5
- 502 68101100 水泥制建筑用砖及石砌块〔包括混凝土或人造石制,不论是否加强〕 5
- 503 68101910 人造石制砖,瓦,扁平石〔含类似品,不论是否加强〕 5
- 504 68101990 水泥或混凝土制其他砖,瓦,扁平石〔含类似品,不论是否加强〕 5
- 505 68109110 钢筋混凝土和预应力混凝土管等〔包括杆、板、桩等,无论是否加强〕 5
- 506 68109190 水泥制建筑或土木工程用预制构件〔包括混凝土或人造石制,不论是否加强〕 5
- 507 68109910 铁道用水泥枕 5

- 508 68109990 水泥,混凝土或人造石制其他制品 5
- 509 68114010 含石棉的瓦楞板 5
- 510 68114020 含石棉的片、办、砖、瓦及类似品 5
- 511 68114030 含石棉的管子及管子附件 5
- 512 68114090 含石棉的其他制品 5
- 513 68118100 不含石棉的瓦楞板 5
- 514 68118200 不含石棉的片、办、砖、瓦及类似品 5
- 515 68118300 不含石棉的管子及管子附件 5
- 516 68118900 不含石棉的其他制品 5
- 517 68128000 青石棉或青石棉混合物及其制品〔包含服装、衣着附件、帽及鞋靴、毡子、  
接合纤维及其他青石棉制品〕 5
- 518 68129100 其他石棉或石棉混合物制的服装〔包含衣着附件、帽子及鞋靴〕 5
- 519 68129200 其他石棉或石棉混合物制的纸、麻丝板〔包含毡子〕 5
- 520 68129300 成片或成卷的压缩石棉纤维接合材料〔不含青石棉制品〕 5
- 521 68129900 其他石棉或石棉混合物制品 5
- 522 68132010 含石棉的闸衬、闸垫〔由石棉为基本成分的摩擦材料所制〕 5
- 523 68132090 含石棉的摩擦料及其他用于制动等用途制品〔摩擦料由石棉为主原料构成〕 5
- 524 68138100 其他闸衬、闸垫〔其他矿物或纤维素为基本成分的摩擦材料所制〕 5
- 525 68138900 其他摩擦料及用于制动等用途制品〔摩擦料由其他矿物或纤维素为主原料构成〕 5
- 526 68141000 粘聚或复制云母制的板、片、带〔不论是否附于其他材料上〕 5
- 527 68149000 其他已加工的云母及其制品〔包括粘聚或复制的云母及其他制品〕 5

- 528 68159910 联合金及其制品 5
- 529 69039000 其他耐火陶瓷制品 5
- 530 69041000 陶瓷制建筑用砖 5
- 531 69049000 陶瓷制铺地砖,支撑或填充用砖〔包括类似品〕 5
- 532 69051000 陶瓷制屋顶瓦 5
- 533 69059000 其他建筑用陶瓷制品〔包括烟囱罩通风帽,烟囱衬壁,建筑装饰物〕 5
- 534 69060000 陶瓷套管,导管,槽管及管子配件 5
- 535 6907100010 瓷砖,陶瓷等产品,未打磨上釉陶瓷〔表面最宽<7cm〕 5
- 536 6907100090 未上釉的小陶瓷砖,瓦,块及类似品〔小指最大表面积可置入边长<7cm的方格为限〕 5
- 537 69079000 未上釉的大陶瓷砖,瓦,块及类似品〔大指最大表面积超过子目号 690710 所列规格的〕 5
- 538 69081000 上釉的小陶瓷砖,瓦,块及类似品〔小指最大表面积以可置入边长<7cm的方格为限〕 5
- 539 69089000 上釉的大陶瓷砖,瓦,块及类似品〔大指最大表面积超过子目号 690810 所列规格的〕 5
- 540 69091100 实验室,化学或其他技术用瓷器 9
- 541 69091200 摩氏硬度 $\geq 9$ 的技术用陶瓷器〔实验室、化学或其他专门技术用途的〕 9
- 542 69091900 其他实验室,化学用陶瓷器〔包括其他技术用〕 9
- 543 69099000 农业,运输或盛装货物用陶瓷容器 5
- 544 69101000 瓷制脸盆,浴缸及类似卫生器具〔包括洗涤槽,抽水马桶,小便池等〕 5
- 545 69109000 陶制脸盆,浴缸及类似卫生器具〔包括洗涤槽,抽水马桶,小便池等〕 5

- 546 69111010 瓷餐具 5
- 547 69111020 瓷厨房器具 5
- 548 69119000 其他家用或盥洗用瓷器 5
- 549 69120010 陶餐具 5
- 550 69120090 陶制厨房器具〔包括家用或盥洗用的〕 5
- 551 69131000 瓷塑像及其他装饰用瓷制品 5
- 552 69139000 陶塑像及其他装饰用陶制品 5
- 553 69141000 其他瓷制品 5
- 554 69149000 其他陶制品 5
- 555 70 第 70 章全章 5
- 556 71 第 71 章除免税的商品外 5
- 557 73011000 钢铁板桩〔不论是否钻孔、扎眼或组装〕 5
- 558 73012000 焊接的钢铁角材、型材及异型材 5
- 559 73021000 钢轨 5
- 560 73023000 道岔尖轨、辙叉、尖轨拉杆〔及其他叉道段体〕 5
- 561 73024000 钢铁制鱼尾板、钢轨垫板 5
- 562 73029010 钢铁轨枕 5
- 563 73029090 其他铁道电车道铺轨用钢铁材料 5
- 564 73030010 内径 > 500mm 的铸铁圆型截面管 5
- 565 73030090 其他铸铁管及空心异型材 5
- 566 73043110 冷轧的钢铁制无缝锅炉管〔冷拔或冷轧的铁或非合金钢制的,包括内螺纹〕 5
- 567 73043120 冷轧的铁制无缝地质钻管、套管〔冷拔或冷轧的铁或非合金钢制的〕 5

- 568 73043190 其他冷轧的铁制无缝圆形截面管〔冷拔或冷轧的铁或非合金钢制的〕 5
- 569 73043910 非冷拔或冷轧的铁制无缝锅炉管 5
- 570 73043920 非冷轧的铁制无缝地质钻套管〔非冷拔或冷轧的铁或非合金钢制的〕 5
- 571 73043990 非冷轧的铁制其他无缝管〔非冷拔或冷轧的铁或非合金钢制的〕 5
- 572 73044110 冷轧的不锈钢制无缝锅炉管〔冷拔或冷轧的,包括内螺纹〕 5
- 573 73044190 冷轧的不锈钢制的其他无缝管〔冷拔或冷轧的〕 5
- 574 73044910 非冷轧(拔)不锈钢制无缝锅炉管〔包括内螺纹〕 5
- 575 73044990 非冷轧的不锈钢制其他无缝管〔冷拔或冷轧的除外〕 5
- 576 73045110 冷轧的其他合金钢无缝锅炉管〔冷拔或冷轧的,包括内螺纹〕 5
- 577 73045120 冷轧的其他合金钢无缝地质钻套管〔冷拔或冷轧的〕 5
- 578 73045190 冷轧的其他合金钢制其他无缝管〔冷拔或冷轧的〕 5
- 579 73045910 非冷轧其他合金钢无缝锅炉管〔非冷拔或冷轧的〕 5
- 580 73045920 非冷轧其他合金钢无缝地质钻套管〔冷拔或冷轧的除外〕 5
- 581 73045990 非冷轧其他合金钢制无缝圆形截面〔冷拔或冷轧的除外〕 5
- 582 73049000 未列名无缝铁管及空心异型材〔铸铁除外〕 5
- 583 73071100 无可锻性铸铁制管子附件 5
- 584 73071900 可锻性铸铁及铸钢管子附件 5
- 585 73072100 不锈钢制法兰 5
- 586 73072200 不锈钢制螺纹肘管、弯管、管套 5
- 587 73072300 不锈钢制对焊件 5
- 588 73072900 不锈钢制其他管子附件 5
- 589 73079100 未列名钢铁制法兰〔不锈钢除外〕 5



- 590 73079200 未列名钢铁制螺纹肘管、弯管、管套（不锈钢除外） 5
- 591 73079300 未列名钢铁制对焊件（不锈钢除外） 5
- 592 73079900 未列名钢铁制其他管子附件（不锈钢除外） 5
- 593 73081000 钢铁制桥梁及桥梁体段 5
- 594 73082000 钢铁制塔楼及格构杆 5
- 595 73083000 钢铁制门窗及其框架、门槛 5
- 596 73084000 钢铁制脚手架模板坑墩用支柱及类 5
- 597 73089000 其他钢铁结构体及部件（包括结构体用的已加工钢板、型材、管子及类似品）  
5
- 598 73090000 容积 > 300 升钢铁制盛物容器（容积 > 300 升的囤、柜、桶、罐、听及类似容器） 5
- 599 73101000 总容积大于 100 升不超过 300 升的容器（与所处理或盛放的化学品接触表面由特殊耐腐蚀材料制成） 5
- 600 73101000 其他容积 50 升-300 升钢铁制盛物容器（容积≥50 升、≤300 升的钢铁柜、桶、罐、听及类似容器） 5
- 601 73102100 容积 < 50 升焊边或卷边接合钢铁罐 5
- 602 73102900 其他容积 < 50 升的盛物容器（容积 < 50 升的钢铁柜、桶、罐、听及类似容器）  
5
- 603 73110010 装压缩或液化气的钢铁容器（指零售包装用） 5
- 604 73110090 其他装压缩或液化气的容器（指非零售包装用） 5
- 605 73121000 非绝缘的钢铁绞股线、绳、缆 5
- 606 73129000 非绝缘钢铁编带、吊索及类似品 5
- 607 73130000 带刺钢铁丝、围篱用钢铁绞带（还包括单股扁丝及松纹的双股丝） 5

- 608 73141200 不锈钢制的机器环形带 5
- 609 73141400 不锈钢制的其他机织品 5
- 610 73141900 其他钢丝制机织品 5
- 611 73142000 交点焊接的粗钢铁丝网、篱及格栅〔其丝的最大截面尺寸 $\geq 3\text{mm}$ ,网眼尺寸 $\geq 100$ 平方厘米〕 5
- 612 73143100 交点焊接的镀或涂锌细钢铁丝网、篱及隔栅〔其丝的最大截面尺寸 $< 3\text{mm}$ ,网眼尺寸 $< 100$ 平方厘米〕 5
- 613 73143900 交点焊接的其他细钢铁丝网、篱及隔栅〔其丝的最大截面尺寸 $< 3\text{mm}$ ,网眼尺寸 $< 100$ 平方厘米〕 5
- 614 73144100 镀或涂锌的钢铁丝网、篱及格栅 5
- 615 73144200 涂塑的钢铁丝网、篱及格栅 5
- 616 73144900 其他钢铁丝网、篱及格栅 5
- 617 73145000 网眼钢铁板 5
- 618 73151110 自行车滚子链 5
- 619 73151120 摩托车滚子链 5
- 620 73151190 其他滚子链〔自行车链、摩托车链除外〕 5
- 621 73151200 其他铰接链〔滚子链除外〕 5
- 622 73151900 铰接链零件〔包括自行车链摩托车链其他滚子链零件〕 5
- 623 73152000 防滑链 5
- 624 73158100 日字环节链 5
- 625 73158200 其他焊接链〔日字环节链除外〕 5
- 626 73158900 未列名链 5

- 627 73159000 非校接链零件 5
- 628 73160000 钢铁锚、多爪锚及其零件 5
- 629 73170000 铁钉、图钉、平头钉及类似品（不论钉头是否用其他材料制成,但不包括铜头钉） 5
- 630 73181100 方头螺钉 5
- 631 73181200 其他木螺钉 5
- 632 73181300 钩头螺钉及环头螺钉 5
- 633 73181400 自攻螺钉 5
- 634 73181500 其他螺钉及螺栓（不论是否带有螺母或垫圈） 5
- 635 73181600 螺母 5
- 636 73181900 未列名螺纹制品 5
- 637 73182100 弹簧垫圈及其他防松垫圈 5
- 638 73182200 其他垫圈 5
- 639 73182300 铆钉 5
- 640 73182400 销及开尾销 5
- 641 73182900 其他无螺纹紧固件 5
- 642 73192000 安全别针 5
- 643 73193000 其他别针 5
- 644 73199000 未列名钢铁制针及类似品 5
- 645 73201010 铁道车辆用片簧及簧片 5
- 646 73201020 汽车用片簧及簧片 5
- 647 73201090 其他片簧及簧片 5

- 648 73202010 铁道车辆用螺旋弹簧 5
- 649 73202090 其他螺旋弹簧 5
- 650 73209010 铁道车辆用其他弹簧 5
- 651 73209090 其他弹簧 5
- 652 73211100 可使用气体燃料的家用炉灶 5
- 653 73211210 煤油炉 5
- 654 73211290 其他使用液体燃料的家用炉灶 5
- 655 73211900 其他炊事器具及加热板,包括使用固体燃料的 5
- 656 73218100 可使用气体燃料的其他家用器具 5
- 657 73218200 使用液体燃料的其他家用器具 5
- 658 73218900 其他器具,包括使用固体燃料的 5
- 659 73219000 非电热家用器具零件 5
- 660 73221100 非电热铸铁制集中供暖用散热器〔包括零件〕 5
- 661 73221900 非电热钢制集中供暖用散热器〔包括零件〕 5
- 662 73229000 非电热空气加热器、暖气分布器〔包括零件〕 5
- 663 73231000 钢铁丝绒、擦锅器、洗擦用块垫等 5
- 664 73239100 餐桌、厨房等家用铸铁制器具〔包括零件、非搪瓷的〕 5
- 665 73239200 餐桌、厨房等家用铸铁制搪瓷器〔包括零件、已搪瓷的〕 5
- 666 73239300 餐桌、厨房等家用不锈钢器具〔包括零件、已搪瓷的〕 5
- 667 73239410 面盆,钢铁制,已搪瓷〔铸铁的除外〕 5
- 668 73239420 烧锅,钢铁制,已搪瓷〔铸铁的除外〕 5
- 669 73239430 烧烤炉,钢铁制,已搪瓷〔铸铁的除外〕 5

- 670 73239490 其他餐桌、厨房等家用钢铁制搪器（铸铁除外） 5
- 671 73239900 其他餐桌、厨房等用钢铁器具 5
- 672 73241000 不锈钢制洗涤槽及脸盆 5
- 673 73242100 铸铁制浴缸〔不论是否搪瓷〕 5
- 674 73242900 其他钢铁制浴缸〔不论是否搪瓷〕 5
- 675 73249000 其他钢铁制卫生器具及零件 5
- 676 73251010 工业用无可锻性铸铁制品 5
- 677 73251090 其他无可锻性铸铁制品 5
- 678 73259100 可锻性铸铁及铸钢研磨机的研磨球〔包括其类似品〕 5
- 679 73259910 工业用未列名可锻性铸铁制品〔包括铸钢制品〕 5
- 680 73259990 非工业用未列名可锻性铸铁制品〔包括铸钢制品〕 5
- 681 73261100 钢铁制研磨机用研磨球及类似品〔经锻造或冲压后,未经进一步加工〕 5
- 682 73261910 工业用未列名钢铁制品〔经锻造或冲压后,未经进一步加工〕 5
- 683 73261990 非工业用钢铁制品〔经锻造或冲压后,未经进一步加工〕 5
- 684 73262010 工业用钢铁丝制品 5
- 685 73262090 非工业用钢铁丝制品 5
- 686 73269010 其他工业用钢铁制品 5
- 687 73269090 其他非工业用钢铁制品 5
- 688 75012010 镍湿法冶炼中间品 5
- 689 75071100 纯镍管 5
- 690 75071200 合金镍管 5
- 691 75072000 镍及镍合金管子附件 5

- 692 75081010 镍丝制的布 5
- 693 75081080 工业用镍丝制的网及格栅 5
- 694 75081090 其他镍丝制的网及格栅 5
- 695 75089080 其他工业用镍制品（镍丝布、网及格栅除外） 5
- 696 75089090 其他非工业用镍制品（镍丝布、网及格栅除外） 5
- 697 78041100 铅片、带及厚度 $\leq 0.2\text{mm}$ 的箔（铅箔衬背厚度不受 $0.2\text{mm}$ 限制） 5
- 698 78041900 铅及铅合金板（包括 $>0.2\text{mm}$ 的箔） 5
- 699 78060010 铅及铅合金条、杆、丝、型材、异型材 5
- 700 78060090 其他铅制品 5
- 701 79040000 锌及锌合金条、杆、型材、丝 5
- 702 79050000 锌板、片、带、箔 5
- 703 79070020 锌管及锌制管子附件（例如：接头、肘管、管套） 5
- 704 79070030 电池壳体坯料（锌饼） 5
- 705 79070090 其他锌制品 5
- 706 80070030 锡箔，厚度（衬背除外） $\leq 0.2$ 毫米，锡粉及片状粉末（锡箔不论是否印花或用纸、纸板、塑料或类似材料衬背） 5
- 707 80070090 其他锡制品 5
- 708 81019600 钨丝 5
- 709 81019990 其他钨制品 5
- 710 81029500 热轧钼条、杆、型材（不包括简单烧结的条、杆） 5
- 711 81029600 钼丝 5
- 712 81029900 钼制品 5

- 713 8103900010 钼坩埚（容积在 50ml 至 2L 之间、钼纯度 $\geq 98\%$ ） 5
- 714 8103900090 其他钼轧钼及其制品 5
- 715 81049010 钼轧镁 5
- 716 8104902010 镁金属基复合材料（包括各种结构件和制品、各种预成形件，其中增强材料的比拉伸强度大于  $7.62 \times 104\text{m}$  和比模量大于  $3.18 \times 106\text{m}$ ） 5
- 717 8104902090 其他镁制品 5
- 718 81059000 其他钴及制品 5
- 719 8106009010 高纯度铟及铟制品（纯度 $\geq 99.99\%$ ，含银量低于十万分之一） 5
- 720 8106009090 其他铟及铟制品 5
- 721 81079000 其他镉及镉制品 5
- 722 8108901010 钛合金，实心圆柱体，包括锻件（ $20^\circ\text{C}$ 下极限抗拉强度 $\geq 900\text{Mpa}$ ，外径超过  $75\text{mm}$ ） 5
- 723 8108901020 钛金属基复合材料的条、杆、型材及异型材（其中增强材料的比拉伸强度大于  $7.62 \times 104\text{m}$  和比模量大于  $3.18 \times 107\text{m}$ ） 5
- 724 8108901090 其他钛条、杆、型材及异型材 5
- 725 81089020 钛丝 5
- 726 81089031 厚度 $\leq 0.8$  毫米钛板、片、带、箔 5
- 727 8108903210 钛金属基复合材料的板、片、带、箔（其中增强材料的比拉伸强度大于  $7.62 \times 104\text{m}$  和比模量大于  $3.18 \times 107\text{m}$ ，厚度大于  $0.8\text{mm}$ ） 5
- 728 8108903290 其他厚度  $> 0.8$  毫米钛板、片、带、箔 5
- 729 8108904010 钛合金管（ $20^\circ\text{C}$ 下极限抗拉强度 $\geq 900\text{Mpa}$ ，外径  $> 75\text{mm}$ ） 5
- 730 8108904090 其他钛管 5

- 731 81089090 其他钛及钛制品 5
- 732 8109900010 钛管（钛与钛重量比低于 1:500 的钛金属和合金的管或组件） 5
- 733 8109900090 其他锻轧钛及钛制品 5
- 734 81110090 其他锰及其制品 5
- 735 81121900 其他铍及其制品 5
- 736 81122900 其他铬及其制品 5
- 737 81125900 其他铈及其制品 5
- 738 8112922001 未锻轧钒合金 5
- 739 81129910 其他锆及其制品 5
- 740 8112992001 其他钼合金 5
- 741 8112992090 其他钼及其制品 5
- 742 82 第 82 章全章 5
- 743 83 第 83 章全章（税号 83012010 除外） 5
- 744 84073100 气缸容量≤50 毫升往复活塞式发动机 9
- 745 8408209090 功率 < 132.39KW 其他柴油机 9
- 746 84089091 功率≤14kw 9
- 747 84132000 手泵（但编号 841311 或 841319 的货品除外） 9
- 748 84137090 其他离心泵（转速在 10000 转/分以下） 9
- 749 84138100 泵 9
- 750 84139100 泵用零件 9
- 751 84139200 液体提升机用零件 9
- 752 84145110 功率≤125w 的吊扇（本身装有一个输出功率不超过 125w 的电动机） 9



- 753 84145120 其他功率 $\leq 125\text{w}$ 的换气扇〔装有一输出功率 $\leq 125\text{w}$ 电动机〕 9
- 754 84145130 功率 $\leq 125\text{w}$ 有旋转导风轮的风扇〔本身装有一个输出功率不超过 $125\text{w}$ 的电动机〕 9
- 755 84145191 功率 $\leq 125\text{w}$ 的台扇〔本身装有一个输出功率不超过 $125\text{w}$ 的电动机〕 9
- 756 84145192 功率 $\leq 125\text{w}$ 的落地扇〔本身装有一个输出功率不超过 $125\text{w}$ 的电动机〕 9
- 757 84145193 功率 $\leq 125\text{w}$ 的壁扇〔本身装有一个输出功率不超过 $125\text{w}$ 的电动机〕 9
- 758 84145199 其他功率 $\leq 125\text{w}$ 其他风机、风扇〔本身装有一个输出功率不超过 $125\text{w}$ 的电动机〕 9
- 759 8414591000 其他吊扇〔电动机输出功率超过 $125\text{w}$ 的〕 9
- 760 8414592000 其他换气扇〔电动机输出功率超过 $125\text{w}$ 的〕 9
- 761 8414593000 其他离心通风机 9
- 762 8414599010 罗茨式鼓风机 9
- 763 8414599020 吸气 $> 1\text{m}^3/\text{min}$ 的耐 UF6 腐蚀的鼓风机〔轴向离心式或正排量鼓风机,压力比在 2:1 和 6:1 之间〕 9
- 764 8414599030 吸气 $\geq 2\text{m}^3/\text{min}$ 的耐 UF6 腐蚀鼓风机〔轴向离心式或正排量鼓风机,压力比在 1.2:1 和 6:1 之间〕 9
- 765 8414599040 吸气 $\geq 56\text{m}^3/\text{s}$ 的鼓风机〔用于循环硫化氢气体的单级、低压头离心式鼓风机〕 9
- 766 8414599050 电子产品散热用轴流换气扇 9
- 767 84149019 84143011--3014 及 84143090 的零件〔指 84143011-3014 及 84143090 所列机器的其他零件〕 9
- 768 84149020 84145110 至 84145199 所列零件 9
- 769 84521010 多功能家用型缝纫机 9

- 770 84521090 其他家用型缝纫机 9
- 771 84522110 非家用自动平缝机 9
- 772 84522190 非家用自动缝纫机 9
- 773 84522900 其他非自动缝纫机〔家用型除外〕 9
- 774 84523000 缝纫机针 9
- 775 84524000 缝纫机专用特制家具及其零件〔包括缝纫机的底座和罩盖〕 9
- 776 84529011 家用缝纫机用旋梭 9
- 777 84529019 家用缝纫机用其他零件〔旋梭除外〕 9
- 778 84529091 非家用缝纫机用旋梭 9
- 779 84529099 非家用缝纫机用其他零件〔旋梭除外〕 9
- 780 84612010 切削金属或金属陶瓷的牛头刨床 11
- 781 84612020 切削金属或金属陶瓷的插床 11
- 782 84613000 切削金属或金属陶瓷的拉床 11
- 783 8461500010 辐照元件刀具切割机〔切削燃料包壳以使辐照核材料能溶解〔含遥控设备〕〕  
11
- 784 8461500090 其他锯床或切断机 11
- 785 84619011 切削金属或金属陶瓷的龙门刨床 11
- 786 84619019 切削金属或金属陶瓷的其他刨床 11
- 787 84619090 切削金属或金属陶瓷的未列名机床 11
- 788 84671100 旋转式手提风动工具〔包括旋转冲击式的〕 9
- 789 84671900 其他手提式风动工具 9
- 790 84672100 手提式电动钻 9
- 791 84672210 手提式电动链锯 9

- 792 84672290 其他手提式电锯 9
- 793 84672910 手提式电动砂磨工具 9
- 794 84672920 手提式电刨 9
- 795 84672990 其他手提式电动工具 9
- 796 84678100 手提式液压或其他动力链锯〔电动和风动的除外〕 9
- 797 84678900 其他手提式液压或其他动力工具〔电动和风动的除外〕 9
- 798 84679190 子目 846781 的链锯用的零件 9
- 799 84679200 风动的工具零件 9
- 800 84679990 其他手提式动力工具用的零件 9
- 801 84749000 编号 8474 所列机器的零件 9
- 802 84818090 未列名龙头、旋塞及类似装置〔用于管道、锅炉、罐、桶或类似品的〕 9
- 803 84819010 阀门用零件〔用于管道、锅炉、罐、桶或类似品的〕 9
- 804 84819090 龙头、旋塞及类似装置的零件〔用于管道、锅炉、罐、桶或类似品的〕 9
- 805 85149090 工业用电阻加热炉及烘箱等零件〔指编号 8514 所列货品的零件〕 9
- 806 85151100 钎焊机器及装置用烙铁及焊枪 9
- 807 85151900 其他钎焊机器及装置 9
- 808 85366100 电压 $\leq 1000$  伏的灯座〔用于电压不超过 1000 伏的线路〕 9
- 809 85366900 电压 $\leq 1000$  伏的插头及插座〔用于电压不超过 1000 伏的线路〕 9
- 810 85381090 编号 8537 货品用的其他盘、板等〔未装有开关装置〕 9
- 811 85389000 编号 8535,8536,8537 装置的零件〔专用于或主要用于〕 9
- 812 85444219 额定电压 $\leq 80$  伏有接头电导体
- 813 85444229 1000 伏 $\geq$ 耐压 $> 80$  伏有接头电导体〔指额定电压超过 80 伏,但不超过 1000 伏〕

9

814 85444919 额定电压 $\leq 80$  伏其他电导体 9815 85444929 80 伏 $\leq$ 额定电压 $\leq 1000$  伏其他电导体 9

816 87031011 全地形车 9

817 87031019 高尔夫球车及其他类似车 9

818 87031090 其他,雪地行走专用车 9

819 87082930 机动车辆用车窗玻璃升降器 9

820 8711100010 微马力摩托车及脚踏两用车〔装有往复式活塞发动机,微马力指排气量  
=50cc〕 9

821 87111000101 不征消费税的微马力摩托车及脚踏两用车 9

822 87111000102 征消费税的微马力摩托车及脚踏两用车 9

823 8711100090 微马力摩托车及脚踏两用车〔装有往复式活塞发动机,微马力指排气量 <  
50cc〕 9

824 87111000901 不征消费税的微马力摩托车及脚踏两用车 9

825 87111000902 征消费税的微马力摩托车及脚踏两用车 9

826 8711201000 50 < 排量 $\leq 100$  毫升装往复式活塞内燃发动机摩托车及脚踏两用车 9827 87112010001 不征消费税的 50 < 排量 $\leq 100$  毫升装往复式活塞内燃发动机摩托车及脚踏  
两用车 9828 87112010002 征消费税的 50 < 排量 $\leq 100$  毫升装往复式活塞内燃发动机摩托车 9829 8711202000 100 < 排量 $\leq 125$  毫升装往复式活塞内燃发动机摩托车及脚踏两用车 9830 87112020001 不征消费税的 100 < 排量 $\leq 125$  毫升装往复式活塞内燃发动机摩托车及脚踏  
两用车 9831 87112020002 征消费税的 100 < 排量 $\leq 125$  毫升装往复式活塞内燃发动机摩托车 9

- 832 8711203000 125 < 排量 ≤ 150 毫升装往复式活室内燃发动机摩托车及脚踏两用车 9
- 833 87112030001 不征消费税的 125 < 排量 ≤ 150 毫升装往复式活室内燃发动机摩托车及脚踏两用车 9
- 834 87112030002 征消费税的 125 < 排量 ≤ 150 毫升装往复式活室内燃发动机摩托车 9
- 835 8711204000 150 < 排量 ≤ 200 毫升装往复式活室内燃发动机摩托车及脚踏两用车 9
- 836 87112040001 不征消费税的 150 < 排量 ≤ 200 毫升装往复式活室内燃发动机摩托车及脚踏两用车 9
- 837 87112040002 征消费税的 150 < 排量 ≤ 200 毫升装往复式活室内燃发动机摩托车 9
- 838 8711205000 200 < 排量 ≤ 250 毫升装往复式活室内燃发动机摩托车及脚踏两用车 9
- 839 87112050001 不征消费税的 200 < 排量 ≤ 250 毫升装往复式活室内燃发动机摩托车及脚踏两用车 9
- 840 87112050002 征消费税的 200 < 排量 ≤ 250 毫升装往复式活室内燃发动机摩托车 9
- 841 8711301000 250 < 排量 ≤ 400 毫升装往复式活室内燃发动机摩托车及脚踏两用车 9
- 842 87113010001 不征消费税的 250 < 排量 ≤ 400 毫升装往复式活室内燃发动机摩托车及脚踏两用车 9
- 843 87113010002 征消费税的 250 < 排量 ≤ 400 毫升装往复式活室内燃发动机摩托车 9
- 844 8711302000 400 < 排量 ≤ 500 毫升装往复式活室内燃发动机摩托车及脚踏两用车 9
- 845 87113020001 不征消费税的 400 < 排量 ≤ 500 毫升装往复式活室内燃发动机摩托车及脚踏两用车 9
- 846 87113020002 征消费税的 400 < 排量 ≤ 500 毫升装往复式活室内燃发动机摩托车 9
- 847 8711400000 500 < 排量 ≤ 800 毫升装往复式活室内燃发动机摩托车及脚踏两用车 9
- 848 87114000001 不征消费税的 500 < 排量 ≤ 800 毫升装往复式活室内燃发动机摩托车及脚踏

## 两用车 9

849 87114000002 征消费税的 500 &lt; 排量 ≤ 800 毫升装往复式活塞内燃发动机摩托车 9

850 87115000000 800 毫升 &lt; 排量装往复式活塞内燃发动机摩托车及脚踏两用车 9

851 87115000001 不征消费税的 800 毫升 &lt; 排量装往复式活塞内燃发动机摩托车及脚踏两用车 9

852 87115000002 征消费税的 800 毫升 &lt; 排量装往复式活塞内燃发动机摩托车及脚踏两用车 9

853 8711901010 电动自行车 9

854 8711901090 其他电动及电动助力的摩托车及边车〔包括机器脚踏两用车、脚踏车〕 9

855 87119010901 不征消费税的其他电动及电动助力的摩托车及边车 9

856 87119010902 征消费税的其他电动及电动助力的摩托车及边车 9

857 8711909001 排气量 ≤ 250 毫升摩托车及脚踏两用车〔6AB〕 9

858 87119090011 不征消费税的排气量 ≤ 250 毫升摩托车及脚踏两用车〔6AB〕 9

859 87119090012 征消费税的排气量 ≤ 250 毫升摩托车及脚踏两用车〔6AB〕 9

860 8711909002 排气量 &gt; 250 毫升摩托车及脚踏两用车〔6AB〕 9

861 87119090021 不征消费税的排气量 &gt; 250 毫升摩托车及脚踏两用车〔6AB〕 9

862 87119090022 征消费税的排气量 &gt; 250 毫升摩托车及脚踏两用车〔6AB〕 9

863 8711909009 其他无法区分排汽量的摩托车及脚踏两用车 9

864 87119090091 不征消费税的其他无法区分排汽量的摩托车及脚踏两用车 9

865 87119090092 征消费税的其他无法区分排汽量的摩托车及脚踏两用车 9

866 8711909090 装有其他辅助发动机的脚踏车及边车 9

867 87120020 竞赛型自行车 9

868 87120030 山地自行车 9

- 869 87120041 16、18、20 英寸越野自行车 9
- 870 87120049 其他越野自行车〔包括运货三轮车〕 9
- 871 8712008110 12-16 英寸的未列名自行车 9
- 872 8712008190 11 英寸及以下的未列名自行车 9
- 873 87120089 其他未列名自行车 9
- 874 87120090 其他非机动脚踏车 9
- 875 87131000 非机械驱动的残疾人用车 9
- 876 87139000 其他机动残疾人用车 9
- 877 87141100 摩托车及机动脚踏两用车用鞍座 9
- 878 8714190010 摩托车架 9
- 879 8714190090 摩托车其他零件、附件〔包括机动脚踏两用车的零件、附件〕 9
- 880 87142000 残疾人车辆用零件、附件 9
- 881 87149100 非机动脚踏车车架、轮叉及其零件 9
- 882 87149200 非机动脚踏车轮圈及辐条 9
- 883 87149310 非机动脚踏车等的轮毂〔倒轮制动鼓及毂闸除外〕 9
- 884 87149320 非机动脚踏车等的飞轮〔倒轮制动鼓及毂闸除外〕 9
- 885 87149390 非机动脚踏车等的链轮〔倒轮制动鼓及毂闸除外〕 9
- 886 87149400 非机动脚踏车等的制动器及其零件〔包括倒轮制动鼓及鼓闸〕 9
- 887 87149500 非机动脚踏车等的鞍座 9
- 888 87149610 非机动脚踏车等的脚蹬及其零件〔包括零件〕 9
- 889 87149620 非机动脚踏车等的曲柄链轮及零件〔包括零件〕 9
- 890 87149900 非机动脚踏车等的其他零件、附件 9

- 891 87150000 婴儿车及其零件 9
- 892 87161000 供居住或野营用厢式挂车及半挂车 9
- 893 87162000 农用自装或自卸式挂车及半挂车 9
- 894 87163110 油罐挂车及半挂车 9
- 895 87163190 其他罐式挂车及半挂车 9
- 896 87163910 货柜挂车及半挂车 9
- 897 87163990 其他货运挂车及半挂车 9
- 898 87164000 其他未列名挂车及半挂车 9
- 899 87168000 其他未列名非机械驱动车辆 9
- 900 87169000 挂车、半挂车及非机动车用零件 9
- 901 9101 至 9114 第 91 章全章 11
- 902 94011000 飞机用坐具 11
- 903 94012010 皮革或再生皮革面的机动车辆用坐具 11
- 904 94012090 其他机动车辆用坐具 11
- 905 94013000 可调高度的转动坐具 11
- 906 94014010 皮革或再生皮革面的能作床用的两用椅〔但庭园坐具或野营设备除外〕 11
- 907 94014090 其他能作床用的两用椅〔但庭园坐具或野营设备除外〕 11
- 908 94015100 竹制或藤制的坐具 11
- 909 94015900 柳条及类似材料制的坐具 11
- 910 94016110 皮革或再生皮革面的装软垫的木框架的其他坐具 11
- 911 94016190 其他装软垫的木框架的坐具 11
- 912 94016900 其他木框架的坐具〔不包括编号 94011000-94015000 的坐具〕 11



- 913 94017110 皮革或再生皮革面的装软垫的金属框架的坐具 11
- 914 94017190 其他装软垫的金属框架的坐具 11
- 915 94017900 其他金属框架的坐具〔不包括编号 94011000-94015000 的坐具〕 11
- 916 94018010 石制的其他坐具 11
- 917 94018090 其他坐具 11
- 918 94019011 机动车辆用座椅调角器 11
- 919 94019019 机动车辆用其他座具零件 11
- 920 94019090 其他座具的零件 11
- 921 94021010 理发用椅及其零件 11
- 922 94021090 牙科及类似用途的椅及其零件 11
- 923 94029000 其他医疗、外科、兽医用家具及零件〔如手术台、检查台、带机械装置的病床等〕  
11
- 924 94031000 办公室用金属家具 9
- 925 94032000 其他金属家具 9
- 926 9403300090 其他办公室用木家具 9
- 927 9403400090 其他厨房用木家具 9
- 928 9403501090 其他卧室用红木制家具 9
- 929 94035091 卧室用漆木家具 9
- 930 9403509990 卧室用其他木家具 9
- 931 9403601090 其他红木制家具〔非卧室用〕 9
- 932 94036091 其他漆木家具〔非卧室用〕 9
- 933 9403609990 其他木家具〔非卧室用〕 9
- 934 94037000 塑料家具 9

- 935 94038100 竹制或藤制的家具 9
- 936 94038910 柳条及类似材料制的家具 9
- 937 94038920 石制的家具 11
- 938 94038990 其他材料制的家具 9
- 939 9403900010 飞机内厨房家具零件 9
- 940 9403900090 其他编号 9403 所列物品的零件 9
- 941 9404100000 弹簧床垫 11
- 942 9404210010 稻草包面的垫子〔单件面积大于 1 平方米, 无论是否包边〕 11
- 943 9404210090 海绵橡胶或泡沫塑料制褥垫〔不论是否包面〕 11
- 944 94042900 其他材料制褥垫 11
- 945 9404301090 其他羽毛或羽绒填充的睡袋 11
- 946 9404309000 其他睡袋 11
- 947 9404901090 其他羽绒和羽毛填充的其他寝具〔含类似品〕 11
- 948 9404902090 其他兽毛填充的其他寝具〔含类似品〕 11
- 949 94049030 丝棉填充的其他寝具及类似品 11
- 950 94049040 化纤棉填充的其他寝具及类似品 11
- 951 94049090 其他寝具及类似品 11
- 952 94051000 枝形吊灯〔包括天花板或墙壁上的照明装置, 但露天或街道上的除外〕 11
- 953 94052000 电气台灯、床头灯、落地灯 11
- 954 94053000 圣诞树用的成套灯具 11
- 955 94054010 探照灯 11
- 956 94054020 聚光灯 11

- 957 94054090 其他电灯及照明装置 11
- 958 94055000 非电气灯具及照明装置 11
- 959 94056000 发光标志、发光铭牌及类似品 11
- 960 94059100 编号 9405 所列物品的玻璃制零件 11
- 961 94059200 编号 9405 所列物品的塑料制零件 11
- 962 94059900 编号 9405 所列物品其他材料制零件 11
- 963 9406000010 用动植物材料制作的活动房屋 11
- 964 9406000020 带有风扇的高效空气粒子过滤单元(HEPA)的封闭洁净室 11
- 965 9406000090 其他活动房屋 11
- 966 9503 至 9508 第 95 章全章 11
- 967 9601100090 其他已加工的兽牙及其制品 11
- 968 9601900090 其他已加工动物质雕刻料及其制品〔指已加工的骨、玳瑁壳、角、鹿角、珊瑚、珍珠母等〕 11
- 969 96020010 药用胶圈 11
- 970 96020090 已加工植物或矿物质雕刻料及制品〔指已加工的,包括蜡、硬脂、天然树胶、脂制模塑或雕刻〕 11
- 971 96031000 用枝条或其他植物材料捆扎成的帚〔包括刷,不论是否有把〕 11
- 972 96032100 牙刷〔包括齿板刷〕 11
- 973 9603290010 野生动物毛制剃须刷,发刷〔包括睫毛刷等人体化妆刷〕 11
- 974 9603290090 剃须刷,发刷,睫毛刷等人体化妆刷〔包括作为器具零件的编号 960329 所属的刷〕 11
- 975 9603301090 其他画笔 11

- 976 9603302090 其他毛笔 11
- 977 9603309090 其他化妆用的类似笔 11
- 978 96034011 猪鬃制漆刷及类似品 11
- 979 96034019 其他材料制漆刷及类似刷 11
- 980 96034020 油漆块垫及滚筒 11
- 981 96035011 作为机器、器具零件的金属丝刷 11
- 982 96035019 作为车辆零件的金属丝刷 11
- 983 9603509190 其他作为机器、器具零件的其他刷 11
- 984 9603509990 其他作为车辆零件的其他刷 11
- 985 9603901090 其他羽毛掸 11
- 986 9603909020 其他动植物材料制帚、刷、拖把等〔包括动植物材料制非机动的手工操作地板清扫器、毛掸〕 11
- 987 9603909090 其他材料制帚、刷、拖把及毛掸〔包括其他材料制非机动的手工操作地板清扫器等〕 11
- 988 96040000 手用粗筛、细筛 11
- 989 96050000 个人梳妆、缝纫等用成套旅行用品〔包括清洁鞋靴、衣服用的〕 11
- 990 96061000 揷扣及其零件 11
- 991 96062100 塑料制钮扣〔未用纺织材料包裹的〕 11
- 992 96062200 金属制钮扣〔未用纺织材料包裹的〕 11
- 993 96062900 其他钮扣 11
- 994 96063000 钮扣芯及钮扣的其他零件〔包括钮扣坯〕 11
- 995 96071100 装有贱金属齿的拉链 11

- 996 96071900 其他拉链 11
- 997 96072000 拉链零件 11
- 998 96081000 圆珠笔 11
- 999 96082000 毡尖和其他渗水式笔尖笔及喷头笔 11
- 1000 96083100 墨汁画笔 11
- 1001 96083910 自来水笔 11
- 1002 96083990 其他钢笔 11
- 1003 96084000 活动铅笔 11
- 1004 96085000 含有两种笔及以上的组合货品〔指编号 9608 所列的各种笔〕 11
- 1005 96086000 圆珠笔芯〔指由圆珠笔头和墨芯构成〕 11
- 1006 96089100 钢笔头及笔尖粒 11
- 1007 96089910 机器、仪器用笔 11
- 1008 96089920 蜡纸铁笔、钢笔杆、铅笔杆等〔包括类似笔杆,但编号 9609 的货品除外〕 11
- 1009 96089990 其他笔零件〔包括笔帽、笔夹,但编号 9609 的货品除外〕 11
- 1010 96091010 铅笔 11
- 1011 96091020 颜色铅笔 11
- 1012 96092000 铅笔芯,黑的或其他颜色的 11
- 1013 96099000 蜡笔、图画破笔、书写或绘画用粉笔〔包括裁缝划笔〕 11
- 1014 96100000 具有书写或绘画面的石板、黑板〔包括类似板,不论是否镶框〕 11
- 1015 9611000090 手用日期戳、封缄戳及类似印戳〔包括编号戳、标签压印器;手工排字盘及带有字盘的手印器〕 11
- 1016 96121000 打字机色带或类似色带〔已上油或经其他方法处理能着色的,不论是否装轴或

装盒) 11

1017 96122000 印台〔不论是否已加印油或带盒子〕 11

1018 9614001020 用植物性材料制作的烟斗及烟斗头 11

1019 9614001090 其他烟斗及烟斗头 11

1020 9614009010 含野生动物成份的烟嘴及其零件〔仅指野生哺乳类牙齿制产品〕 11

1021 9614009090 其他烟嘴及其零件 11

1022 96151100 硬质橡胶、塑料制梳子、发夹等〔包括其类似品〕 11

1023 9615190020 用其他动植物材料制的梳子〔包括角质发夹等、金属、塑料及家畜来源的产品除外〕 11

1024 9615190090 其他材料制梳子、角质发夹等〔包括类似品,但橡胶、塑料制的除外〕 11

1025 96159000 其他发夹、卷发器等及其零件〔包括卷发针、卷发夹等,但编号 8516 的货品除外〕 11

1026 96161000 香水喷雾器或类似的化妆用喷雾器〔包括座架、喷头〕 11

1027 96162000 施敷脂粉或化妆品用粉扑及粉拍 11

1028 96170010 保温瓶及零件〔玻璃胆除外〕 11

1029 96170090 其他真空容器及零件〔玻璃胆除外〕 11

1030 9618000010 用植物性材料制作的人体模型 11

1031 9618000090 裁缝用其他人体模型〔包括橱窗装饰用的自动模型及其他活动陈列品〕 11

#### 改为免税的商品清单

序号 商品代码 商品名称 退税率调整为

1 12021010 种用未去壳花生〔指未焙炒或未烹煮的〕 免税

- 2 12021090 其他未去壳花生〔指未焙炒或未烹煮的〕 免税
- 3 12022000 去壳花生〔未焙炒或未烹煮的,不论是否破碎〕 免税
- 4 97011010 手绘油画、粉画及其他画的原件〔但手工绘制及手工描饰的制品或编号 4906 的  
图纸除外〕 免税
- 5 97011020 手绘油画、粉画及其他画的复制品〔但手工绘制及手工描饰的制品或编号 4906  
的图纸除外〕 免税
- 6 9701900020 用其他动植物材料制作的拼贴画〔包括类似装饰板,指一切源自野生动物的产  
品〕 免税
- 7 9701900090 其他拼贴画及类似装饰板 免税
- 8 97020000 雕版画、印制画、石印画的原本 免税
- 9 9703000090 其他各种材料制的雕塑品原件 免税
- 10 97040010 邮票〔指使用过的或虽未使用过但不是指运国流通及新发行的〕 免税
- 11 97040090 印花税票及类似票证等〔指使用过的或虽未使用过但不是指运国流通及新发行  
的〕 免税

## Decision of the State Council on Reforming the Investment System

(No.20 [2004] of the State Council)

Since the reform and opening to the outside world, the state has made a series of reforms on the original investment system, which have broken the highly centralized mode of investment administration under the traditional planned economic system, and have formed into a new structure of multi-investors, multi-channels of capital resources, and diversification of ways of investment, as well as market-oriented project construction. But some deep-level inconsistencies and problems have not been radically solved. In particular the decision-making right of enterprises has not been fully put to effect; the basic resource allocating role of the market has not been given into full play; the scientific level and democratization level of government investment decisions need to be further improved; and the efficiency of investment macro-control and supervision needs to be enhanced. Therefore, the State Council decides to further deepen the reform of investment system.

## I. Guidelines and Target for Deepening the Reform of the Investment System

1. The guidelines for deepening the reform of investment system are: The fundamental role of the market in allocating resources shall be brought into full play under the macro-control of the state according to the requirement for improving the socialist market economic mechanism, and the enterprises' status as the major subject of investment shall be established, and the government's investment acts shall be regulated, the legal rights and interests of the investors shall be protected, so as to create a market environment conducive to the fair and orderly competition of investors, promote the rational flow and effective allocation of elements of production, optimize the investment structure, and improve investment returns, as well as push forward the coordinated development of economy and overall progress of society.

2. The target for deepening the reform of investment system are: we should reform the system of government oversight of corporate investment and allow enterprises to make investment decisions by themselves in line with the principle that "the investor makes their own investment decisions, reaps the profits and bears the risks", rationally define the government's investment functions to have them make more scientific investment decisions in a more democratic way, and an accountability mechanism shall be established to hold decision makers responsible for their improper decisions; financing channels shall be further expanded to have enterprises fund their projects through diversified means; standardized investment intermediary service organizations shall be nurtured with the reinforcement of industry self-discipline so as to promote fair competition; a perfect investment macro-control system shall be established, the macro-control mode shall be improved, and macro-control means shall be perfected; legislation progress in the investment field shall be speeded up; investment supervision shall be reinforced to protect standardized investment and build the market order. A new type of investment system shall be finally established through deepening reform and



expanding the opening up, in which investments are guided by the market, the enterprises shall make their own investment decisions, the banks make examination and approval on loans independently, and diversified ways of financing, standardized intermediary services, and effective macro-control are available.

## II. Transforming the Administrative Functions of the Government and Establishing the Status of Enterprises as the Main Subject of Investment

1. The system of examination and approval for projects shall be reformed to put into effect the right of the enterprises to make their own decisions on investment. The existing measures for the administration of enterprise investments, which are subject to the examination and approval of the governments at various levels and the relevant departments respectively without exception according to the scale of investment without differentiating the subjects of investment, resources of capital, and nature of projects. From now on, nongovernmental-funded corporate projects shall no longer stick to the examination and approval system, and shall adopt an approval and registration and recording system through differentiating different circumstances. The government will only conduct ratification on the major projects and projects of restricted kinds from the standpoint of maintaining public interests, and other projects will follow the registration and recording system whatever the scale is. The enterprises shall make decisions by themselves according to the market prospects, economic benefits, capital resources and product technical plans of their projects, shoulder the risk of losses, and go through such formalities as the environmental protection, land use, resource utilization, work safety, and city planning, etc. as well as the formalities for confirmation of deduction and exemption of taxes according to law. The government may only make examination and approval for capital application report of enterprises on projects invested and constructed by using the government subsidies, allocated loan proceeds, and discount interests. All the regions and departments shall improve the measures for the administration accordingly, regulate administrative acts, and no one shall keep the rights for making decision on investment of enterprises in any name.

2. Standardizing the ratification system of the government. The scope of ratification system shall be strictly restricted, and shall be adjusted on time according to the circumstances. The Catalogue of Investment Projects Approved by the Government (hereinafter referred to as the Catalogue) shall be brought forward by the competent investment department of the State Council together with the relevant department after making research, and shall be implemented after being reported to and approved by the State Council. No region or department shall add or reduce without authorization the scope as prescribed by the Catalogue without the approval of the State Council.

An enterprise may only submit project application reports to the government for its investment and construction of any project, which is subject to ratification, and such procedures as the approval of project proposals, feasibility study report and report for starting construction shall not be stuck to any longer. The government shall make examination on the project application reports submitted by enterprises mainly from such aspects as maintaining economic security, rationally exploiting and utilizing resources,

preserving bio-environment, optimizing major arrangement, protecting public interests and preventing monopolies, etc.. For foreign investment projects, the government shall also make approval from such aspects as the market access and capital project management, etc.. The relevant departments of the government shall formulate strict and standardized approval system, clarify the scope and contents of approval and the declaration procedures thereof, as well as the handling time limit, and publicize them to the general public, so as to improve the efficiency for handling affairs and boost up the transparency.

3. Perfecting the recording system. The recording system shall be followed for the corporate investment projects outside the Catalogue. Unless specified differently by the state, an enterprise shall put such projects on archives with the competent investment department of the local government in light of the principle of territory. The detailed implementation measures for recording system shall be formulated by the people's governments at the provincial level. The competent investment department of the State Council shall strengthen guidance to and supervision over the recording work to prevent the disguised examination and approval in the name of recording.

4. Enlarging large enterprise groups' decision-making right on investment. Where a super enterprise group which follows a basic modern enterprise system invests in any of the projects within the Catalogue, it may declare for approval on the per project basis, or compile medium and long-term development and construction programs. After the construction program has been approved by the State Council of the competent investment department of the State Council, no approval for the projects in the program falling within the Catalogue shall be declared any more, and shall only go through archival filing formalities. The enterprise group shall report to the relevant departments of the State Council in time the conditions for the implementation of the program and the construction of the project.

5. Encouraging social investments. The government shall broaden the investment fields of social capital, and allow the social capital enter into the fields of utilities and infrastructure projects and other industries and fields not prohibited by any law or regulation. The price of public products shall be regulated step by step, and such measures as the injection of capital money, discount interests of loans and tax preferences shall be taken to encourage and guide the social capital to participate in the construction of for-profit public welfare and infrastructure projects by ways of individual proprietorship, joint ventures, cooperation, joint management, project financing, etc.. For those projects involving the development and utilization of state monopoly resources and requiring unified planning and arrangement, the government may make public invitation to the society to select the realtors of the projects after the construction program has been determined. Enterprises of various ownerships whose conditions are mature shall be encouraged and supported to make investment overseas.

6. Further broadening the financing channel of corporate investment projects. Enterprises of various kinds shall be permitted to raise investment capital by way of stock right financing to establish multi-level capital market with the mutual supplementary of various ways of collection. Experiments shall be conducted on some infrastructure projects with

stable returns, which are selected upon the approval of the competent investment department and securities regulatory organs of the State Council, to raise construction funds by ways of public issuance of stocks and transferable bonds. The bond issuance management system of enterprises shall be reformed under the prerequisite of strict prevention of risks to enlarge the scale of issuance of enterprise bonds and increase the types of enterprise bonds. The system of examination and approval for loans on fixed assets and the corresponding risk management system shall be ameliorated and perfected in light of the market principle to support the project construction by using loans of banking groups, financial leasing, project financing and financial counselor, and other various business ways. Enterprises of various ownerships shall be allowed to apply for foreign loans in light of the relevant provisions. The relevant laws and regulations shall be formulated, and the system of financing of small and medium sized enterprises and credit guarantee shall be established to encourage banks and various qualified guarantee institutions to make research and innovation on ways of guaranty for project financing, and various forms shall be adopted to enhance the capital strength of guarantee organs and promote the establishment of investment companies for small and medium sized enterprises, and establish and perfect a business-starting investment mechanism. All kinds of investment funds shall be regulated for their development. Insurance capital shall be encouraged and promoted to invest in the infrastructures and major construction projects indirectly.

7. Regulating the corporate investment acts. Enterprises of various kinds shall strictly abide by the laws and regulations on state land and resources, environmental protection, work safety, and city planning, etc., strictly implement the industrial policies and vocational access standards, and shall not invest to construct the projects prohibited from development by the state; they shall also keep good faith and abide by law, maintain the public interests, ensure the quality of projects and improve the investment benefits. The state-owned enterprises and state-owned share holding enterprises shall, in light of the requirements for reform of state-owned assets management system and modern enterprise systems, establish and perfect the system of contributors of state-owned assets, investment risk restriction mechanism, scientific and democratic investment decision-making system and major investment accountability system. They shall also strictly implement the legal person accountability system for investment projects, capital money system, bid invitation and tendering system, project supervision system and contract management system.

### III. Improving the government investment mechanism and regulating the government investment acts

1. Properly defining the scope of government investment. The government investment is mainly used in fields concerning national security and the economic and social fields where the resources cannot be allocated effectively through market, including strengthening the construction of public welfare and public infrastructure, protecting and improving the environment, promoting the economic and social development of underdeveloped regions, and pushing forward scientific and technological progress and industrialization of high and new technology. Items that can be constructed through social

investment shall be constructed through utilizing social capital as is possible. The rights of the central government and the local governments in the investment affairs shall be divided properly. The investment of the central government shall, in addition to arranging the building of regime of itself, mainly arrange for the trans-regional and trans-basin projects and projects that have major influence on the overall arrangement of economic and social development.

2. Perfecting decision-making mechanism for government investment projects. Scientific decision-making rules and procedures shall be further improved and adhered to have the decision of government on investment projects made scientifically and democratically; government investment projects shall be subject to the evaluation and reasoning of intermediary consulting institutions meeting the qualification requirements in general, and competition mechanism shall be brought into the consulting and evaluation, and reasonable competition rules shall be formulated; for projects of special importance, the system of expert appraisal shall be implemented; public notice system of government investment projects shall be implemented step by step, and opinions and suggestions of all parties concerned shall be widely solicited.

3. Regulating the management on government investment funds. Medium and long-term program and annual plan for government investment shall be worked out, and various government investment funds shall be arranged as a whole and used properly, including investment within the budgets, various special construction funds, foreign loans borrowed uniformly, etc.. The government investment fund may take such ways as the direct investment, injection of capital money, investment subsidy, re-loan, discount interests for loans, etc. according to the project arrangements, and upon the need of capital resources, project nature and adjustments. In case the government investment fund is invested by way of injection of capital money, the representatives of contributors shall be determined. Management measures shall be determined accordingly in light of the different type of capital and ways for the use of the capital to realize the decision-making procedures for government investment and capital management regulated scientifically, systematically and conforming to the standard.

4. Simplifying and regulating the procedures for the examination and approval of government investment projects, and properly dividing the power of examination and approval. The power of examination and approval of projects between the central government and local government, between the competent investment department of the State Council and the relevant departments shall be distributed properly according to the nature of the projects, capital resources and division of rights to handle affairs. For government investment projects, if the ways of direct investment and capital injection have been adopted, only the project proposal and feasibility study report may be subject to the examination and approval from the point of view of investment decision-making, and the report for starting the construction shall no longer be examined and approved except in special circumstances; meanwhile, the work for the examination and approval of preliminary design and budgetary estimate on government investment projects shall be strictly conducted; where such ways as investment subsidy, re-loan and discount interests for loans are adopted, only the capital application report shall be subject to examination

and approval. The concrete division of power and procedures for examination and approval shall be formulated by the competent investment department of the State Council together with the relevant parties concerned after research, and shall be promulgated and implemented after being reported to and approved by the State Council.

5. Strengthening management on government investment projects and improving the ways for the implementation of construction. The construction standards for government investment projects shall be standardized and revised and improved in pace with the change of reality. Investment capital plans shall be made known according to the progress of project construction. Administration on intermediary services for government investment projects shall be strengthened to implement qualification management on such intermediary institutions of consultation and evaluation, tendering agency, etc. to improve the quality of intermediary services. As for non-operating government investment projects, the implementation of contractor system for construction shall be accelerated, e.g., a professional project management entity shall be selected by way of bid invitation to take charge of the carrying out of construction, strictly control the project investment, quality and time limit of the project, and to be responsible for transferring the project to the entity using the project after completion and checking and acceptance. The consciousness of investment risk shall be boosted up, and risk control mechanism for government investment projects shall be established and perfected.

6. Introducing the market mechanism, and bringing into full play the benefits of government investment. The governments at various levels shall create conditions, and make use of franchising, investment subsidies, and various ways to attract social capital to participate in the construction of projects of public welfares and public infrastructures, which have reasonable returns and certain investment proceeds. Projects that are of monopoly or franchising nature shall be tried. Fair competition shall be carried out to protect public interests through the realtor bid invitation system. The established government investment projects which has competent conditions may be transferred with the property right or business property right according to law upon approval, the capital returned shall be invested in the public welfares and construction of various infrastructures continuously.

#### IV. Strengthening and improving macro-control on investment

1. Improving the system of macro-control on investment. The National Development and Reform Commission shall, under the guidance of the State Council and together with other relevant departments, control the investment activities of the whole society according to the division of functions, with close cooperation, mutual collaboration, effective operation and supervision according to law, keep rational investment scale, optimize investment structure, improve investment benefit, and promote the sustained, coordinated and healthy development of national economy and overall progress of society.

2. Improving the ways of macro-control on investment. Economic, legal and necessary administrative measures shall be combined comprehensively to ensure effective control on the investment of the whole society with the indirect control as the main way of control.

The relevant departments of the State Council shall, on the basis of medium and long term program for national economic and social development, compile development and construction programs in such major fields as education, science and technology, health, communications, energy sources, agriculture, forestry, water conservancy, zoology construction, environmental protection, and development of strategic resources, etc., including necessary special development and construction program, clarify the guidelines, strategic target of development, and overall arrangements and major construction projects, etc.. The development and construction program approved according to the prescribed procedures shall be an important basis for investment decision-making. The governments at all levels and the relevant departments shall make efforts to improve government investment benefits and guide social investment, formulate and adjust in time the Catalogue for Guiding Fixed Assets Investment and the Catalogue of Industries for Guiding Foreign Investment, and clarify the investment projects encouraged, restricted and prohibited by the state. They shall also establish a system of release of investment information, releasing in time such information as the control target of the government to the investment, major control policies, investment status of major industries, and development trend, etc., to guide the investment activities of the whole society. A scientific system of industry access shall be established to regulate the standards of environmental protection, safety standards, energy cost and water cost standards, and product technology, quality standard of major industries, so as to prevent repeated low level construction.

3. Coordinating means of macro-control on investment. The government investment scale shall be determined properly according to the requirements of national economic and social development and the need of macro-control to have the state positively guide and effectively control the investment of the whole society. Social investment shall be guided through flexible application of investment subsidy, discount interest, price, interests rate, and taxation, etc. to optimize the industrial structure and regional structure of investment. Credit policies shall be formulated and adjusted according to the circumstances to guide the total amount and direction of the medium and long term loans. Land use system shall be rigorously enforced and regulated to bring into full play the role of land supply to the control and guidance of private investment.

4. Strengthening and improving investment information statistics work. The work of investment statistics shall be strengthened to reform and improve the system of investment statistics, and further accurately and completely reflect the stock of fixed assets of the whole society and the situation of investment operation in time, and establish various information sharing mechanisms to provide scientific basic information for macro-control on investment. System of early warning and prevention of investment risk shall be established to strengthen monitoring and analysis on macro economic and investment operation.

#### V. Strengthening and improving supervision over investment

1. Establishing and improving the supervision system on government investment. The accountability system of government investment shall be established to ensure that the

departments and entities of project consultation, investment project decision-making, design, construction, and supervision bear corresponding responsibilities. In case any department or entity which fails to abide by the laws and regulations and causes damages to the state, the relevant responsible person shall be subject to administrative and legal liabilities according to law. The government investment balance mechanism shall be improved, the competent investment department, finance department and other relevant departments concerned shall make mutual supervision over the administration of government investment according to their own division of work. The auditing department shall perform duties entirely according to law, and further strengthen auditing and supervision over the projects with the government investment, so as to improve the level of government investment administration and investment benefits. The system of audit on major projects shall be improved, and the system of afterward appraisal on government investment projects shall be established to make supervision over government investment projects all through the process. A social supervision mechanism shall be established for the government investment projects to encourage the general public and news media to conduct supervision over the government investment projects.

2. Establishing and improving an enterprise investment supervision system with coordination and cooperation. The departments of state land and resources, environmental protection, urban planning, quality supervision, bank regulation, securities regulation, foreign exchange administration, industry and commerce administration, and work safety supervision, etc. shall strengthen supervision over the investment activities of enterprises, and shall not handle relevant license formalities for those not in conformity with the laws and regulations and the provisions of state policy. In case anyone does not abide by the relevant laws and regulations during the process of construction, the relevant departments concerned shall order it to correct in time and severely punish it according to law. The competent investment department of the government at various levels shall strengthen supervision over and inspection on the enterprise investment projects during the course and after the construction, for those projects not complying with the industrial policy and standards for industrial access and the projects being constructed without authorization and without going through corresponding approval or permission formalities, the relevant departments shall order it to stop construction, and affix liabilities to the relevant enterprises and personnel. The auditing departments shall make audit supervision over the investment of state-owned enterprises according to law to promote the inflation-proof and increment of the state-owned assets. The system of good faith on enterprise investment shall be established to punish and expose to the open air the provision of false information and in violation of laws and regulations in the declaration and construction of any project, and restrict the investment construction activities within a certain period of time.

3. Strengthening supervision over the investment intermediary service institutions. The various investment intermediary service institutions shall be severed from the departments of government and follow the principle of good faith, strengthen self-discipline, so as to provide intermediary services with high quality and diversity. The various investment intermediary institutions shall be encouraged to take the form of

partnership, stock-limited enterprises and other various forms to make reorganization and restructuring. Trade associations of investment intermediary institutions shall be improved and perfected to set up an industry management system with legal regulation, government supervision and industry self-discipline. Regional blocks and industrial monopoly shall be broken to establish an open, fair and just investment intermediary service market, and intensify the legal liabilities of intermediary service institutions.

4. Improving laws and regulations and making supervision and administration according to law. The relevant laws and regulations relating to investment shall be formulated and perfected to protect the legal rights and interests of investors, and maintain such a market environment in which investment subjects compete against each other in a fair and orderly way, investment elements flow rationally and the market plays a fundamental role in allocating resources, and regulate the investment acts of various investment subjects and investment management activities of the government. The relevant laws and regulations shall be earnestly implemented, and the finance and economic disciplines shall be enforced strictly to block up the loopholes in management, reduce construction costs, and improve investment benefits. Inspections on law enforcement shall be strengthened to cultivate and maintain a standardized construction market order.

Annex: Catalogue of Investment Projects Approved by the Government (Text 2004)

July 16, 2004

Annex: Catalogue of Investment Projects Approved by the Government (Text 2004)

Brief Introduction:

1. The projects listed in this Catalogue shall refer to the major and restricted fixed assets investment projects invested and constructed by enterprises without using government capital.

2. Except for investment projects that are prohibited by the state laws and regulations and the special provisions of the State Council, if any enterprise invests to construct the projects outside this Catalogue without using the government capital, it shall be subject to recording.

3. The relevant provisions shall be applied by analogy to the examination and approval of projects as specified by the state laws and regulations and the State Council.

4. The Catalogue has made prescription on the power of approval of the government, of which:

(1) The projects "approved by the competent investment department of the State Council" as specified in the Catalogue shall be subject to approval by the competent investment department of the State Council together with the competent trade department, of which the major projects shall be subject to the approval of the State Council.

(2) The projects "approved by the competent investment department of local government" as prescribed by the Catalogue shall be subject to approval by the competent investment department of local government together with the competent trade departments at the



corresponding level. The provincial government may divide the power of approval of the competent investment department of local governments at various level according to the circumstances of the locality and nature of projects, but the power of approval shall not be transferred to the lower level competent department in case the Catalogue unambiguously provides that the projects shall be subject to approval by the competent investment department of provincial government.

(3) Special authorization shall be made to the decision-making right for investment to the large enterprise according to the need of economic development and actual circumstances of different industry.

5. This Catalogue is the 2004 text, which may be adjusted to keep in pace with the change of circumstances.

#### I. Agriculture, Forestry and Water Conservancy

**Agriculture:** The projects concerning the opening up of wasteland shall be subject to the approval of the competent investment departments of the provincial governments.

**Reservoir:** The reservoir projects in the international rivers and trans-province (district, city) rivers shall be subject to the approval of the competent investment department of the State Council, other projects shall be subject to the approval of the competent investment department of local governments.

**Other Projects of Water Affairs:** The international rivers and projects concerning the allocation and adjustments of trans-province (district, or city) water resources, which need to be coordinated by the Central Government shall be subject to the approval of the competent investment department of the State Council, and other projects shall be subject to the approval of the competent investment department of local government.

#### II. Energy Sources

##### 1. Electric Power

**Hydropower stations:** Projects constructed on the major rivers and projects with the total installed capacity of 250,000 kilowatt or more shall be subject to the approval of the competent investment departments of the State Council, and other projects shall be subject to the approval of the competent investment departments of local governments.

**Pumped-storage power stations:** shall be subject to the approval of the competent investment department of the State Council.

**Thermal power stations:** shall be subject to the approval of the competent investment department of the State Council.

**Steam Power Plants:** among which fire coal projects shall be subject to the approval of the competent investment department of the State Council, and other projects shall be subject to the approval of the competent investment department of local governments.

**Wind power stations:** The projects with the total installed capacity of 50,000 kilowatt or more shall be subject to the approval of the competent investment department of the State

Council, and other projects shall be subject to the approval of the competent investment department of local governments.

Nuclear power stations: shall be subject to the approval of the State Council.

Power grid projects: Power grid projects with the grade of voltage of 330 kv. or more shall be subject to the approval of the competent investment departments of the State Council, other projects shall be approved by the competent investment departments of the local government.

## 2. Coal.

Coal Mines: The coal development projects within the state planned mining areas shall be subject to the approval of the competent investment department of the State Council, other general coal development projects shall be subject to the approval of the competent investment department of local governments.

Coal liquefactions: Projects with the annual production of 500,000 tons or more shall be subject to the approval of the competent investment department of the State Council, other projects shall be subject to the approval of the competent investment department of local governments.

## 3. Petroleum and Natural Gas

Crude oil: Projects of new oil field development with the annual production of 100 million tons or more shall be subject to the approval of the competent investment department of the State Council, other projects shall be determined by the enterprises which have the right to prospect oil on their own initiatives, and shall be put on archives at the competent investment department of the State Council.

Natural Gas: The projects with the annual production of 2 billion cubic meters or more shall be subject to the approval of the competent investment department of the State Council, other projects shall be determined by the enterprises which have the right to prospect the natural gas on their own initiatives, and shall be put on archives at the competent investment department of the State Council.

Facilities for Receiving and Storage of Liquefied Petroleum Gas (Excluding the Projects Matching with the Oil and Gas Fields and Refineries): shall be subject to the approval of the competent investment department of provincial governments.

Facilities for Receiving and Storage of Imported Liquefied Natural Gas (LNG): shall be subject to the approval of the competent investment department of the State Council.

State Crude Oil Storage Facilities: shall be subject to the approval of the competent investment department of the State Council.

Petroleum Pipelines Network (Excluding Oil Field Gathering and Transportation Pipeline Networks): projects of trans-province (district or city) trunk pipe network shall be subject to the approval of the competent investment department of the State Council.

Gas Pipelines Network (Excluding Oil Field Gathering and Transportation Pipeline Network): Trans-province (district or city) projects or projects with the annual gas transportation capacity of 0.5 billion cubic meters or more shall be subject to the approval of the competent investment department of the State Council, other projects shall be subject to the approval of the competent investment department of provincial governments.

### III. Transportation

#### 1. Railway.

Newly-built (including Additionally Built) Railways: Trans-province (district and city) projects or projects of 100 kilometers or more shall be subject to the approval of the competent investment department of the State Council, other projects shall be approved separately by the competent trade department of the State Council or the competent investment department of the provincial governments according to the subordinated relations.

#### 2. Highways.

Highways: Projects of trunk lines of national highways, trunk lines of highways for the development of western areas, national speedway networks, and trans-province (district or city) projects shall be subject to the approval of the competent investment department of the State Council, other projects shall be subject to the approval of the competent investment departments of local governments.

Independent Highway Bridges and Tunnels: Trans-boundary, trans-gulf, and trans-big river projects (areas open to navigation) shall be subject to the approval of the competent investment department of the State Council, other projects shall be subject to the approval of the competent investment department of local governments.

#### 3. Water Carriage.

Special Berths Used for Coal, Ore, and Oil and Gas: Newly-built harbors and projects with annual loading and unloading capacity of 2 million tons or more shall be subject to the approval of the competent investment department of the State Council, other projects shall be subject to the approval of the competent investment department of the provincial governments.

Special Wharfs for Container Use: shall be subject to the approval of the competent investment department of the State Council.

Inland River Shipping: Projects of buildings open to navigation with more than one thousand tons shall be subject to the approval of the competent investment department of the State Council, other projects shall be subject to the approval of the competent investment department of the local government.

#### 4. Civil Aviation

Newly-built Airports: shall be subject to the approval of the State Council.

Airports Expanded: Projects with the total investment of 1 billion or more shall be subject to the approval of the competent investment department of the State Council, other projects shall be subject to the approval of the competent trade departments of the State Council or the competent investment departments of local governments according to the subordinate relations.

Expanded Airports Used Jointly by the civilians and armies: shall be subject to the approval of the competent investment department of the State Council together with the relevant departments of the army troops.

#### IV. Information Industry

Telecommunications: Domestic trunk transmission networks (including broadcast and television network), international telecommunications transmission circuits, international pass, international communications facilities for special telecommunication networks, and other projects of telecommunication infrastructure involving information safety shall be subject to the approval of the competent investment department of the State Council.

Post: Projects of international pass and other projects of post infrastructure facilities involving information safety shall be subject to the approval of the competent investment department of the State Council.

Electronic Information Product Manufacturing: Satellite television receiver and critical components, and product projects of mobile communication system and terminal devices as prescribed specially by the state shall be subject to the approval of the competent investment department of the State Council.

#### V. Raw Materials

Steel: Iron ore exploitation projects with the proved industry reserve of 50 million tons or more and the projects of iron-smelting, steel-making and steel rolling with newly added production capacity shall be subject to the approval of the competent investment department of the State Council, other iron ore development projects shall be subject to the approval of the competent investment department of the provincial government.

Non-ferrous: Projects of electrolytic aluminum with newly added productive capacity, and project of newly added aluminum, as well as the mine exploitation projects with the total investment of RMB 500 million Yuan or more shall be subject to the approval of the competent investment department of the State Council, other mine exploitation projects shall be subject to the approval of the competent investment department of the provincial government.

Petrochemical: Projects of newly built oil refining and expanded one-time oil refining project, newly built ethylene projects of and ethylene projects rebuilt and expanded with the newly added annual production capacity of 200 thousand tons shall be subject to the approval of the competent investment department of the State Council.

Chemical Materials: Newly built PTA, PX, MDI, TDI projects and projects with the PTA and PX reconstruction capacity exceeding 100 thousand tons for annual production, shall be subject to the approval of the competent investment department of the State Council.

Fertilizer: Project of kalium fertilizer with the annual production of 500 thousand tons or more shall be subject to the approval of the competent investment department of the State Council, other phosphor and kalium projects shall be subject to the approval of the competent investment department of the local government.

Cement: Except for prohibited projects, shall be subject to the approval of the competent investment department of the provincial government.

Rare Earth: projects of mine exploitation, separation of smelting and projects of deep processing of rare earth with the total investment of RMB 0.1 billion Yuan or more shall be subject to the approval of the competent investment department of the State Council, other rare earth deep processing projects shall be subject to the approval of the competent investment department of the provincial governments.

Gold: Projects with the daily mining and selection of gold mines of 500 tons or more shall be subject to the approval of the competent investment department of the State Council, other projects of mining and selection shall be subject to the approval of the competent investment department of the provincial government.

#### VI. Machinery Manufacture

Automobiles: shall be subject to the special provisions approved by the State Council.

Ship: Projects for the production of newly-built shipbuilding facilities (slipway, boatyard) over 100 thousand tons or more and projects of low speed diesel engine in civil ships shall be subject to the approval of the competent investment department of the State Council.

Urban Rapid Rail Transit: Projects for the building of urban rail vehicles, beaconages, traction and transmission control system shall be subject to the approval of the competent investment department of the State Council.

#### VII. Light Industry and Tobacco

Paper Pulp: Paper pulp projects with the annual production of 100 thousand tons shall be subject to the approval of the competent investment department of the State Council, paper pulp projects with the annual production of 34 thousand tons up to 100 thousand tons (not including 100 thousand tons) shall be subject to the approval of the competent investment department of the provincial government, the construction of other paper pulp projects shall be prohibited.

Denaturalized Fuel – ethanol: shall be subject to the approval of the competent investment department of the State Council.

Polyester: Projects with the daily production of 300 tons or more shall be subject to the approval of the competent investment department of the State Council.

Salt Manufacturing: shall be subject to the approval of the competent investment department of the State Council.

Sugar: Projects with the daily disposal of sugar materials of 1500 tons or more shall be subject to the approval of the competent investment department of the provincial government, other sugar projects shall be prohibited to construct.

Tobacco: Projects of cigarettes, cellulose acetate for the cigarette use shall be subject to the approval of the competent investment department of the State Council.

#### VIII. High and New Technology

Civil Aviation and Aerospace: Projects for the manufacture of civil airplane (including helicopters), civil satellite manufacture, construction of ground stations of civil remote sensing satellites shall be subject to the approval of the competent investment department of the State Council.

#### IX. City Construction

Urban Rapid Rail Transit: shall be subject to the approval of the State Council.

Urban Water Supply: Trans-province (district, city) projects of water diversion with the daily water diverted of 500 thousand tons or more shall be subject to the approval of the competent investment department of the State Council, other urban water supply projects shall be subject to the approval of the competent investment department of the local government.

Urban Road and Bridges: Projects of trans-large river (at the place open to navigation), bridge of major gulfs, and tunnels shall be subject to the approval of the competent investment department of the State Council.

Other Urban Construction Projects: shall be subject to the approval of the competent investment department of the State Council.

#### X. Public Welfares

Education, Health, Culture, and Radio, Film and Television: Projects for the construction of university city, medical city, and other garden and district construction shall be subject to the approval of the competent investment department of the State Council.

Tourism: Projects of tourism development and resource protection facilities within the areas of major state places of interest, state natural protection areas, and the major cultural relic protection entities of the state with the total investment of RMB 500 million Yuan or more, projects within the world natural and cultural heritage protection areas shall be subject to the approval of the competent investment department of the State Council.

Physical Culture: Projects of F1 racing field shall be subject to the approval of the competent investment department of the State Council.

Entertainment: Project of large theme parks shall be subject to the approval of the State Council.

Other Public Welfare Projects: shall be subject to the approval of the competent trade department of the State Council or the competent investment department of the local government.

#### XI. Finance

Projects of printing bank notes, coinage and papers for paper money shall be subject to the approval of the competent investment department of the State Council.

#### XII. Foreign Investment

The projects in the class of encouragement and permission with the total investment (including capital increase) of 0.1 billion Dollars or more as prescribed in the Catalogue of Industries for Guiding Foreign Investment shall be subject to the approval of the National Development and Reform Commission.

The projects in the restricted class with the total investment (including capital increase) of 50 million Dollars or more as prescribed in the Catalogue of Industries for Guiding Foreign Investment shall be subject to the approval of the National Development and Reform Commission.

The items for the establishment and alteration of foreign funded enterprises, whose investment is above the state prescribed quotas and to whom the investment is restricted and which concerns the quota and license administration; the major matters being altered (including increase and decrease of capital, transfer of shares and incorporation) as prescribed by the contract, articles of association of the large foreign-funded projects and laws, shall be subject to the approval of the Ministry of Commerce. Other foreign-funded projects apart from the aforesaid projects shall be approved by the local governments in accordance with the relevant laws and regulations.

#### XIII. Overseas Investment

Chinese party's overseas investment projects of resource development with the total investment of 30 million Dollars or more shall be subject to the approval of the National Development and Reform Commission. The Chinese party's overseas investment projects of non-resource category with the amount of foreign exchange used 10 million Dollars or more shall be subject to the approval of the National Development and Reform Commission. Other overseas investment projects apart from the aforesaid projects, and the projects invested by the enterprises under the Central Government shall be put on archives at the National Development and Reform Commission and the Ministry of Commerce; and the approval for the projects invested by other enterprises shall be handled by the local governments according to the relevant laws and regulations. In case a domestic enterprise opens enterprise (excluding the finance enterprise) in a foreign country, it shall be subject to the approval of the Ministry of Commerce.

## 国务院关于投资体制改革的决定

(国发[2004]20号)

改革开放以来,国家对原有的投资体制进行了一系列改革,打破了传统计划经济体制下高度集中的投资管理模式,初步形成了投资主体多元化、资金来源多渠道、投资方式多样化、项目建设市场化的新格局。但是,现行的投资体制还存在不少问题,特别是企业的投资决策权没有完全落实,市场配置资源的基础性作用尚未得到充分发挥,政府投资决策的科学化、民主化水平需要进一步提高,投资宏观调控和监管的有效性需要增强。为此,国务院决定进一步深化改革。

### 一、深化投资体制改革的指导思想和目标

(一)深化投资体制改革的指导思想是:按照完善社会主义市场经济体制的要求,在国家宏观调控下充分发挥市场配置资源的基础性作用,确立企业在投资活动中的主体地位,规范政府投资行为,保护投资者的合法权益,营造有利于各类投资主体公平、有序竞争的市场环境,促进生产要素的合理流动和有效配置,优化投资结构,提高投资效益,推动经济协调发展和社会全面进步。

(二)深化投资体制改革的目标是:改革政府对企业投资的管理制度,按照“谁投资、谁决策、谁收益、谁承担风险”的原则,落实企业投资自主权;合理界定政府投资职能,提高投资决策的科学化、民主化水平,建立投资决策责任追究制度,进一步拓宽项目融资渠道,发展多种融资方式;培育规范的投资中介服务组织,加强行业自律,促进公平竞争;健全投资宏观调控体系,改进调控方式,完善调控手段;加快投资领域的立法进程;加强投资监管,



维护规范的投资和建设市场秩序。通过深化改革和扩大开放，最终建立起市场引导投资、企业自主决策、银行独立审贷、融资方式多样、中介服务规范、宏观调控有效的新型投资体制。

## 二、转变政府管理职能，确立企业的投资主体地位

(一) 改革项目审批制度，落实企业投资自主权。彻底改革现行不分投资主体、不分资金来源、不分项目性质，一律按投资规模大小分别由各级政府及有关部门审批的企业投资管理做法。对于企业不使用政府投资建设的项目，一律不再实行审批制，区别不同情况实行核准制和备案制。其中，政府仅对重大项目和限制类项目从维护社会公共利益角度进行核准，其他项目无论规模大小，均改为备案制，项目的市场前景、经济效益、资金来源和产品技术方案等均由企业自主决策、自担风险，并依法办理环境保护、土地使用、资源利用、安全生产、城市规划等许可手续和减免税确认手续。对于企业使用政府补助、转贷、贴息投资建设的项目，政府只审批资金申请报告。各地区、各部门要相应改进管理办法，规范管理行为，不得以任何名义截留下放给企业的投资决策权利。

(二) 规范政府核准制。要严格限定实行政府核准制的范围，并根据变化的情况适时调整。《政府核准的投资项目目录》(以下简称《目录》)由国务院投资主管部门会同有关部门研究提出，报国务院批准后实施。未经国务院批准，各地区、各部门不得擅自增减《目录》规定的范围。

企业投资建设实行核准制的项目，仅需向政府提交项目申请报告，不再经过批准项目建议书、可行性研究报告和开工报告的程序。政府对企业提交的项目申请报告，主要从维护经济安全、合理开发利用资源、保护生态环境、优化重大布局、保障公共利益、防止出现垄断等方面进行核准。对于外商投资项目，政府还要从市场准入、资本项目管理等方面进行核准。

政府有关部门要制定严格规范的核准制度，明确核准的范围、内容、申报程序和办理时限，并向社会公布，提高办事效率，增强透明度。

（三）健全备案制。对于《目录》以外的企业投资项目，实行备案制，除国家另有规定外，由企业按照属地原则向地方政府投资主管部门备案。备案制的具体实施办法由省级人民政府自行制定。国务院投资主管部门要对备案工作加强指导和监督，防止以备案的名义变相审批。

（四）扩大大型企业集团的投资决策权。基本建立现代企业制度的特大型企业集团，投资建设《目录》内的项目，可以按项目单独申报核准，也可编制中长期发展建设规划，规划经国务院或国务院投资主管部门批准后，规划中属于《目录》内的项目不再另行申报核准，只须办理备案手续。企业集团要及时向国务院有关部门报告规划执行和项目建设情况。

（五）鼓励社会投资。放宽社会资本的投资领域，允许社会资本进入法律法规未禁入的基础设施、公用事业及其他行业和领域。逐步理顺公共产品价格，通过注入资本金、贷款贴息、税收优惠等措施，鼓励和引导社会资本以独资、合资、合作、联营、项目融资等方式，参与经营性的公益事业、基础设施项目建设。对于涉及国家垄断资源开发利用、需要统一规划布局的项目，政府在确定建设规划后，可向社会公开招标选定项目业主。鼓励和支持有条件的各种所有制企业进行境外投资。

（六）进一步拓宽企业投资项目的融资渠道。允许各类企业以股权融资方式筹集投资资金，逐步建立起多种募集方式相互补充的多层次资本市场。经国务院投资主管部门和证券监管机构批准，选择一些收益稳定的基础设施项目进行试点，通过公开发行股票、可转换债券等方式筹集建设资金。在严格防范风险的前提下，改革企业债券发行管理制度，扩大企业债券发行规模，增加企业债券品种。按照市场化原则改进和完善银行的固定资产贷款审批和相

应的风险管理制度,运用银团贷款、融资租赁、项目融资、财务顾问等多种业务方式,支持项目建设。允许各种所有制企业按照有关规定申请使用国外贷款。制定相关法规,组织建立中小企业融资和信用担保体系,鼓励银行和各类合格担保机构对项目融资的担保方式进行研究创新,采取多种形式增强担保机构资本实力,推动设立中小企业投资公司,建立和完善创业投资机制。规范发展各类投资基金。鼓励和促进保险资金间接投资基础设施和重点建设工程项目。

(七)规范企业投资行为。各类企业都应严格遵守国土资源、环境保护、安全生产、城市规划等法律法规,严格执行产业政策和行业准入标准,不得投资建设国家禁止发展的项目;应诚信守法,维护公共利益,确保工程质量,提高投资效益。国有和国有控股企业应按照国有资产管理体制和现代企业制度的要求,建立和完善国有资产出资人制度、投资风险约束机制、科学民主的投资决策制度和重大投资责任追究制度。严格执行投资项目的法人责任制、资本金制、招标投标制、工程监理制和合同管理制。

### 三、完善政府投资体制,规范政府投资行为

(一)合理界定政府投资范围。政府投资主要用于关系国家安全和市场不能有效配置资源的经济和社会领域,包括加强公益性和公共基础设施建设,保护和改善生态环境,促进欠发达地区的经济和社会发展,推进科技进步和高新技术产业化。能够由社会投资建设的项目,尽可能利用社会资金建设。合理划分中央政府与地方政府的投资事权。中央政府投资除本级政权等建设外,主要安排跨地区、跨流域以及对经济和社会发展全局有重大影响的项目。

(二)健全政府投资项目决策机制。进一步完善和坚持科学的决策规则和程序,提高政府投资项目决策的科学化、民主化水平;政府投资项目一般都要经过符合资质要求的咨询中

介机构的评估论证, 咨询评估要引入竞争机制, 并制定合理的竞争规则; 特别重大的项目还应实行专家评议制度; 逐步实行政府投资项目公示制度, 广泛听取各方面的意见和建议。

(三) 规范政府投资资金管理。编制政府投资的中长期规划和年度计划, 统筹安排、合理使用各类政府投资资金, 包括预算内投资、各类专项建设基金、统借国外贷款等。政府投资资金按项目安排, 根据资金来源、项目性质和调控需要, 可分别采取直接投资、资本金注入、投资补助、转贷和贷款贴息等方式。以资本金注入方式投入的, 要确定出资人代表。要针对不同的资金类型和资金运用方式, 确定相应的管理办法, 逐步实现政府投资的决策程序和资金管理的科学化、制度化和规范化。

(四) 简化和规范政府投资项目审批程序, 合理划分审批权限。按照项目性质、资金来源和事权划分, 合理确定中央政府与地方政府之间、国务院投资主管部门与有关部门之间的项目审批权限。对于政府投资项目, 采用直接投资和资本金注入方式的, 从投资决策角度只审批项目建议书和可行性研究报告, 除特殊情况外不再审批开工报告, 同时应严格政府投资项目的初步设计、概算审批工作; 采用投资补助、转贷和贷款贴息方式的, 只审批资金申请报告。具体的权限划分和审批程序由国务院投资主管部门会同有关方面研究制定, 报国务院批准后颁布实施。

(五) 加强政府投资项目管理, 改进建设实施方式。规范政府投资项目的建设标准, 并根据情况变化及时修订完善。按项目建设进度下达投资资金计划。加强政府投资项目的中介服务管理, 对咨询评估、招标代理等中介机构实行资质管理, 提高中介服务质量。对非经营性政府投资项目加快推行“代建制”, 即通过招标等方式, 选择专业化的项目管理单位负责建设实施, 严格控制项目投资、质量和工期, 竣工验收后移交给使用单位。增强投资风险意识, 建立和完善政府投资项目的风险管理机制。

(六)引入市场机制,充分发挥政府投资的效益。各级政府要创造条件,利用特许经营、投资补助等多种方式,吸引社会资本参与有合理回报和一定投资回收能力的公益事业和公共基础设施项目建设。对于具有垄断性的项目,试行特许经营,通过业主招标制度,开展公平竞争,保护公众利益。已经建成的政府投资项目,具备条件的经过批准可以依法转让产权或经营权,以回收的资金滚动投资于社会公益等各类基础设施建设。

#### 四、加强和改善投资的宏观调控

(一)完善投资宏观调控体系。国家发展和改革委员会要在国务院领导下会同有关部门,按照职责分工,密切配合、相互协作、有效运转、依法监督,调控全社会的投资活动,保持合理投资规模,优化投资结构,提高投资效益,促进国民经济持续快速协调健康发展和社会全面进步。

(二)改进投资宏观调控方式。综合运用经济的、法律和必要的行政手段,对全社会投资进行以间接调控方式为主的有效调控。国务院有关部门要依据国民经济和社会发展中长期规划,编制教育、科技、卫生、交通、能源、农业、林业、水利、生态建设、环境保护、战略资源开发等重要领域的发展建设规划,包括必要的专项发展建设规划,明确发展的指导思想、战略目标、总体布局和主要建设项目等。按照规定程序批准的发展建设规划是投资决策的重要依据。各级政府及其有关部门要努力提高政府投资效益,引导社会投资。制定并适时调整国家固定资产投资指导目录、外商投资产业指导目录,明确国家鼓励、限制和禁止投资的项目。建立投资信息发布制度,及时发布政府对投资的调控目标、主要调控政策、重点行业投资状况和发展趋势等信息,引导全社会投资活动。建立科学的行业准入制度,规范重点行业的环保标准、安全标准、能耗水耗标准和产品技术、质量标准,防止低水平重复建设。

(三) 协调投资宏观调控手段。根据国民经济和社会发展要求以及宏观调控需要,合理确定政府投资规模,保持国家对全社会投资的积极引导和有效调控。灵活运用投资补助、贴息、价格、利率、税收等多种手段,引导社会投资,优化投资的产业结构和地区结构。适时制定和调整信贷政策,引导中长期贷款的总量和投向。严格和规范土地使用制度,充分发挥土地供应对社会投资的调控和引导作用。

(四) 加强和改进投资信息、统计工作。加强投资统计工作,改革和完善投资统计制度,进一步及时、准确、全面地反映全社会固定资产存量和投资的运行态势,并建立各类信息共享机制,为投资宏观调控提供科学依据。建立投资风险预警和防范体系,加强对宏观经济和投资运行的监测分析。

## 五、加强和改进投资的监督管理

(一) 建立和完善政府投资监管体系。建立政府投资责任追究制度,工程咨询、投资项目决策、设计、施工、监理等部门和单位,都应有相应的责任约束,对不遵守法律法规给国家造成重大损失的,要依法追究有关责任人的行政和法律责任。完善政府投资制衡机制,投资主管部门、财政主管部门以及有关部门,要依据职能分工,对政府投资的管理进行相互监督。审计机关要依法全面履行职责,进一步加强政府对投资项目的审计监督,提高政府投资管理水平 and 投资效益。完善重大项目稽查制度,建立政府投资项目后评价制度,对政府投资项目进行全过程监管。建立政府投资项目的社会监督机制,鼓励公众和新闻媒体对政府投资项目进行监督。

(二) 建立健全协同配合的企业投资监管体系。国土资源、环境保护、城市规划、质量监督、银行监督、证券监督、外汇管理、工商管理、安全生产监督等部门,要依法加强对企业投资活动的监督,凡不符合法律法规和国家政策规定的,不得办理相关许可手续。在建设

过程中不遵守有关法律法规的,有关部门要责令其及时改正,并依法严肃处理。各级政府投资主管部门要加强对企业投资项目的事中和事后监督检查,对于不符合产业政策和行业准入标准的项目,以及不按规定履行相应核准或许可手续而擅自开工建设的项目,要责令其停止建设,并依法追究有关企业和人员的责任。审计机关依法对国有企业的投资进行审计监督,促进国有资产保值增值。建立企业投资诚信制度,对于在项目申报和建设过程中提供虚假信息、违反法律法规的,要予以惩处,并公开披露,在一定时间内限制其投资建设活动。

(三)加强对投资中介服务机构的监管。各类投资中介机构均须与政府部门脱钩,坚持诚信原则,加强自我约束,为投资者提供高质量、多样化的中介服务。鼓励各种投资中介机构采取合伙制、股份制等多种形式改组改造。健全和完善投资中介服务机构的行业协会,确立法律规范、政府监督、行业自律的行业管理体制。打破地区封锁和行业垄断,建立公开、公平、公正的投资中介服务市场,强化投资中介服务机构的法律责任。

(四)完善法律法规,依法监督管理。建立健全与投资有关的法律法规,依法保护投资者的合法权益,维护投资主体公平、有序竞争,投资要素合理流动、市场发挥配置资源的基础性作用的市场环境,规范各类投资主体的投资行为和政府的投资管理活动。认真贯彻实施有关法律法规,严格财经纪律,堵塞管理漏洞,降低建设成本,提高投资效益。加强执法检查,培育和维护规范的建设市场秩序。

附件:政府核准的投资项目目录(2004年本)

二〇〇四年七月十六日

附件:政府核准的投资项目目录(2004年本)

简要说明:

(一) 本目录所列项目,是指企业不使用政府性资金投资建设的重大和限制类固定资产投资项目。

(二) 企业不使用政府性资金投资建设本目录以外的项目,除国家法律法规和国务院专门规定禁止投资的项目以外,实行备案管理。

(三) 国家法律法规和国务院有专门规定的项目的审批或核准,按有关规定执行。

(四) 本目录对政府核准权限作出了规定。其中:

1. 目录规定“由国务院投资主管部门核准”的项目,由国务院投资主管部门会同行业主管部门核准,其中重要项目报国务院核准。

2. 目录规定“由地方政府投资主管部门核准”的项目,由地方政府投资主管部门会同同行业主管部门核准。省级政府可根据当地情况和项目性质,具体划分各级地方政府投资主管部门的核准权限,但目录明确规定“由省级政府投资主管部门核准”的,其核准权限不得下放。

3. 根据促进经济发展的需要和不同行业的实际情况,可对特大型企业的投资决策权限特别授权。

(五) 本目录为 2004 年本。根据情况变化,将适时调整。

#### 一、农林水利

农业:涉及开荒的项目由省级政府投资主管部门核准。

水库:国际河流和跨省(区、市)河流上的水库项目由国务院投资主管部门核准,其余项目由地方政府投资主管部门核准。



其他水事工程：需中央政府协调的国际河流、涉及跨省（区、市）水资源配置调整的项目由国务院投资主管部门核准，其余项目由地方政府投资主管部门核准。

## 二、能源

### （一）电力。

水电站：在主要河流上建设的项目和总装机容量 25 万千瓦及以上项目由国务院投资主管部门核准，其余项目由地方政府投资主管部门核准。

抽水蓄能电站：由国务院投资主管部门核准。

火电站：由国务院投资主管部门核准。

热电站：燃煤项目由国务院投资主管部门核准，其余项目由地方政府投资主管部门核准。

风电站：总装机容量 5 万千瓦及以上项目由国务院投资主管部门核准，其余项目由地方政府投资主管部门核准。

核电站：由国务院核准。

电网工程：330 千伏及以上电压等级的电网工程由国务院投资主管部门核准，其余项目由地方政府投资主管部门核准。

### （二）煤炭。

煤矿：国家规划矿区内的煤炭开发项目由国务院投资主管部门核准，其余一般煤炭开发项目由地方政府投资主管部门核准。

煤炭液化：年产 50 万吨及以上项目由国务院投资主管部门核准，其他项目由地方政府投资主管部门核准。

(三) 石油、天然气。

原油：年产 100 万吨及以上的新油田开发项目由国务院投资主管部门核准，其他项目由具有石油开采权的企业自行决定，报国务院投资主管部门备案。

天然气：年产 20 亿立方米及以上新气田开发项目由国务院投资主管部门核准，其他项目由具有天然气开采权的企业自行决定，报国务院投资主管部门备案。

液化石油气接收、存储设施（不含油气田、炼油厂的配套项目）：由省级政府投资主管部门核准。

进口液化天然气接收、储运设施：由国务院投资主管部门核准。

国家原油存储设施：由国务院投资主管部门核准。

输油管网（不含油气田集输管网）：跨省（区、市）干线管网项目由国务院投资主管部门核准。

输气管网（不含油气田集输管网）：跨省（区、市）或年输气能力 5 亿立方米及以上项目由国务院投资主管部门核准，其余项目由省级政府投资主管部门核准。

三、交通运输

(一) 铁道。

新建（含增建）铁路：跨省（区、市）或 100 公里及以上项目由国务院投资主管部门核准，其余项目按隶属关系分别由国务院行业主管部门或省级政府投资主管部门核准。

(二) 公路。

公路：国道主干线、西部开发公路干线、国家高速公路网、跨省（区、市）的项目由国务院投资主管部门核准，其余项目由地方政府投资主管部门核准。

独立公路桥梁、隧道：跨境、跨海湾、跨大江大河（通航段）的项目由国务院投资主管部门核准，其余项目由地方政府投资主管部门核准。

### （三）水运。

煤炭、矿石、油气专用泊位：新建港区 and 年吞吐能力 200 万吨及以上项目由国务院投资主管部门核准，其余项目由省级政府投资主管部门核准。

集装箱专用码头：由国务院投资主管部门核准。

内河航运：千吨级以上通航建筑物项目由国务院投资主管部门核准，其余项目由地方政府投资主管部门核准。

### （四）民航。

新建机场：由国务院核准。

扩建机场：总投资 10 亿元及以上项目由国务院投资主管部门核准，其余项目按隶属关系由国务院行业主管部门或地方政府投资主管部门核准。

扩建军民合用机场：由国务院投资主管部门会同军队有关部门核准。

## 四、信息产业

电信：国内干线传输网（含广播电视网）、国际电信传输电路、国际关口站、专用电信网的国际通信设施及其他涉及信息安全的电信基础设施项目由国务院投资主管部门核准。

邮政：国际关口站及其他涉及信息安全的邮政基础设施项目由国务院投资主管部门核准。

电子信息产品制造：卫星电视接收机及关键件、国家特殊规定的移动通信系统及终端等生产项目由国务院投资主管部门核准。

## 五、原材料

钢铁：已探明工业储量 5000 万吨及以上规模的铁矿开发项目和新增生产能力的炼铁、炼钢、轧钢项目由国务院投资主管部门核准，其他铁矿开发项目由省级政府投资主管部门核准。

有色：新增生产能力的电解铝项目、新建氧化铝项目和总投资 5 亿元及以上的矿山开发项目由国务院投资主管部门核准，其他矿山开发项目由省级政府投资主管部门核准。

石化：新建炼油及扩建一次炼油项目、新建乙烯及改扩建新增能力超过年产 20 万吨乙烯项目，由国务院投资主管部门核准。

化工原料：新建 PTA、PX、MDI、TDI 项目，以及 PTA、PX 改造能力超过年产 10 万吨的项目，由国务院投资主管部门核准。

化肥：年产 50 万吨及以上钾矿肥项目由国务院投资主管部门核准，其他磷、钾矿肥项目由地方政府投资主管部门核准。

水泥：除禁止类项目外，由省级政府投资主管部门核准。

稀土：矿山开发、冶炼分离和总投资 1 亿元以上稀土深加工项目由国务院投资主管部门核准，其余稀土深加工项目由省级政府投资主管部门核准。黄金：日采选矿石 500 吨及以上项目由国务院投资主管部门核准，其他采选矿项目由省级政府投资主管部门核准。

## 六、机械制造

汽车：按照国务院批准的专项规定执行。船舶：新建 10 万吨级以上造船设施（船台、船坞）和民用船舶中、低速柴油机生产项目由国务院投资主管部门核准。

城市轨道交通：城市轨道交通车辆、信号系统和牵引传动控制系统制造项目由国务院投资主管部门核准。

## 七、轻工烟草

纸浆：年产 10 万吨及以上纸浆项目由国务院投资主管部门核准，年产 3.4（含）万吨—10（不含）万吨纸浆项目由省级政府投资主管部门核准，其他纸浆项目禁止建设。

变性燃料乙醇：由国务院投资主管部门核准。聚酯：日产 300 吨及以上项目由国务院投资主管部门核准。

制盐：由国务院投资主管部门核准。糖：日处理糖料 1500 吨及以上项目由省级政府投资主管部门核准，其他糖料项目禁止建设。烟草：卷烟、烟用二醋酸纤维素及丝束项目由国务院投资主管部门核准。

## 八、高新技术

民用航空航天：民用飞机（含直升机）制造、民用卫星制造、民用遥感卫星地面站建设项目由国务院投资主管部门核准。

## 九、城建

城市快速轨道交通：由国务院核准。城市供水：跨省（区、市）日调水 50 万吨及以上项目由国务院投资主管部门核准，其他城市供水项目由地方政府投资主管部门核准。

城市道路桥梁：跨越大江大河（通航段）、重要海湾的桥梁、隧道项目由国务院投资主管部门核准。其他城建项目：由地方政府投资主管部门核准。

#### 十、社会事业

教育、卫生、文化、广播电影电视：大学城、医学城及其他园区性建设项目由国务院投资主管部门核准。旅游：国家重点风景名胜区、国家自然保护区、国家重点文物保护单位区域内总投资 5000 万元及以上旅游开发和资源保护设施，世界自然、文化遗产保护区内总投资 3000 万元及以上项目由国务院投资主管部门核准。体育：F1 赛车场由国务院投资主管部门核准。娱乐：大型主题公园由国务院核准。其他社会事业项目：按隶属关系由国务院行业主管部门或地方政府投资主管部门核准。

#### 十一、金融

印钞、造币、钞票纸项目由国务院投资主管部门核准。

#### 十二、外商投资

《外商投资产业指导目录》中总投资（包括增资）1 亿美元及以上鼓励类、允许类项目由国家发展和改革委员会核准。

《外商投资产业指导目录》中总投资（包括增资）5000 万美元及以上限制类项目由国家发展和改革委员会核准。

国家规定的限额以上、限制投资和涉及配额、许可证管理的外商投资企业的设立及其变更事项；大型外商投资项目的合同、章程及法律特别规定的重大变更（增资减资、转股、合并）事项，由商务部核准。上述项目之外的外商投资项目由地方政府按照有关法规办理核准。

#### 十三、境外投资

中方投资 3000 万美元及以上资源开发类境外投资项目由国家发展和改革委员会核准。

中方投资用汇额 1000 万美元及以上的非资源类境外投资项目由国家发展和改革委员会核准。上述项目之外的境外投资项目，中央管理企业投资的项目报国家发展和改革委员会、商务部备案；其他企业投资的项目由地方政府按照有关法规办理核准。国内企业对外投资开办企业（金融企业除外）由商务部核准。

## Law of the People's Republic of China on Commercial Banks

(Adopted at the 13th Session of the Standing Committee of the Eighth National People's Congress on May 10, 1995, and amended according to the Decision on Modifying the Law of the People's Republic of China on Commercial Banks as adopted by the Sixth Session of the Standing Committee of the Tenth National People's Congress on December 27, 2003)

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Chapter I	General Provisions

Article 1 The present Law is hereby formulated for the purpose of protecting the legal rights and interests of commercial banks, depositors and other clients, standardizing the behaviors of commercial banks, improving the quality of loan assets, strengthening the supervision and management and thus ensuring the sound and stable operations of commercial banks, safeguarding financial order and promoting the development of the socialist market economy.

Article 2 The "commercial banks" referred to in this Law are those enterprise legal persons which are established to absorb public deposits, make loans, arrange settlement of accounts and engage in other businesses in accordance with this law and the "Company Law of the People's Republic of China".

Article 3 A commercial bank may have the following businesses in part or in whole:

1. Absorbing public deposits;
2. Offering short-term, medium-term and long-term loans;
3. Arranging settlement of both domestic and overseas accounts;
4. Handling acceptance and discount of negotiable instruments;
5. Issuing financial bonds;
6. Issuing, cashing and undertaking the sale of government bonds as agents;
7. Buying and selling government bonds or financial bonds;
8. Undertaking inter-bank borrowing or lending;
9. Buying and selling foreign exchange by itself or as agents;
10. Engaging in bank card business;
11. Offering L/C services and guarantee;
12. Handling receipts and payments and insurance business as agents;
13. Providing safe boxes services; and
14. Other businesses as approved by the banking regulatory organ of the State Council.

The business scope of a commercial bank shall be determined by the Articles of Association of the bank and reported to the banking regulatory organ of the State Council for approval.

A commercial bank may undertake foreign exchange settlement and selling businesses after being approved by the People's Bank of China.



Article 4 Commercial banks shall work under the principles of safety, liquidity and efficiency, with full autonomy and assume sole responsibility for their own risks, profits and losses, and with self-restraint.

Commercial banks shall carry out business in accordance with laws free from any interference by entities or individuals.

Commercial banks shall bear civil legal liabilities independently with all their properties as legal persons.

Article 5 Commercial banks shall follow the principles of equality, free will, fairness, and good faith in their services to clients.

Article 6 Commercial banks shall protect the legal rights and interests of the depositors against the encroachment of any entity or individual.

Article 7 Commercial banks shall, in offering loans, make examination strictly on the credibility of the borrower, and provide loans on guarantee to ensure timely recovery of the loan.

Commercial banks are protected by laws in duly recovery of principals and interests of the loans they extended.

Article 8 Commercial banks shall carry out business in accordance with the relevant provisions of laws and administrative regulations, and shall not do harm to the interests of the state and the society.

Article 9 Commercial banks shall carry out business in light of the principle of fair competition, and shall not engage in any unfair competition.

Article 10 Commercial banks shall be subject to the supervision of the banking regulatory organ of the State Council according to law, unless otherwise the law prescribes that the relevant business thereof shall be subject to the supervision of any other regulatory department or organ, the provisions will prevail.

#### Chapter II Establishment and Organization of Commercial Banks

Article 11 The establishment of a commercial bank shall be subject to the examination and approval of the banking regulatory organ of the State Council.

No entity or individual may engage in absorbing public deposits or other businesses of a commercial bank, nor shall any entity use the word "bank" in its name without the approval of the banking regulatory organ of the State Council.

Article 12 The following requirements shall be met in establishing a commercial bank:

1. Having Articles of Association in accord with this Law and the provisions of the Company Law of the People's Republic of China;
2. Having a registered capital that meets the minimum amount in accordance with the provisions of this Law;
3. Having directors and senior management personnel with professional knowledge for holding the post and work experiences;
4. Having perfect organizations and management systems; and
5. Having a place of business accompanied with safeguard measures meeting the requirements and other facilities in relation to the business.

Other sound conditions shall also be met for the establishment of a commercial bank.

Article 13 The minimum amount of registered capital for establishing a national commercial bank shall be RMB one billion Yuan. The minimum amount of registered capital for establishing a city commercial bank shall be RMB a hundred million Yuan, and for a rural commercial bank the minimum amount of registered capital shall be RMB 50 million Yuan. The registered capital shall be paid-in capital.

The banking regulatory organ of the State Council may adjust the minimum amount of registered capital as required for sound supervision, but the amounts thereof shall be no less than that as prescribed in the preceding paragraph.

Article 14 An applicant shall submit the following documents and materials to the banking regulatory organ of the State Council for establishing a commercial bank:

1. An application, specifying the name, locations, amount of registered capital, and business scope of the commercial bank to be set up;
2. A feasibility study report; and
3. Other documents and materials that shall be submitted as required by the banking regulatory organ of the State Council.

Article 15 Where an application for establishment of a commercial bank is in accord with the provisions of Article 14 of this Law, an applicant shall fill in out a formal application, and submit the following documents and materials:

1. The draft of the Articles of Association;
2. Qualification certificates of the directors and senior management personnel to assume the posts;
3. Certificate of capital issued by a legal capital checking organ;
4. Name list of shareholders and the amount of capital contributions and shares thereof;
5. Certificates of credibility and relevant documents of the shareholders who hold more than 5% of the registered capital;
6. Business policies and plans;
7. Place of business accompanied with the safeguard measures and documents of other facilities in relation to the business; and
8. Other documents and materials as required by the banking regulatory organ of the State Council.

Article 16 Commercial banks established upon approval shall be issued permit for operation by the banking regulatory organ of the State Council, and go through registration formalities at the department of industry and commerce administration upon the strength of the permit and get the business license.

Article 17 The organization form and setup of a commercial bank shall be applicable to the provisions of the Company Law of the People's Republic of China.

Where a commercial bank, which was established before the promulgation of this law has its organization form and setup not entirely in accordance with the provisions of the "Company Law of the People's Republic of China", it may continue to operate under the original form and setup, and when the provisions of the preceding paragraph should be applied is up to the determination of the State Council.

Article 18 A solely state-owned commercial bank shall set up a board of supervisors, the measures for its forming shall be prescribed by the State Council.

The board of supervisors shall make supervisions over the quality of the loan assets of the solely state-owned commercial bank, its assets liability ratio, present and added values of the state-owned assets, etc., and the acts of the senior management personnel in violation of laws, administrative regulations, or Articles of Association, as well as that acts damaging the interests of the bank.

Article 19 A commercial bank may set up branches both within and outside the territory of the People's Republic of China upon the need of business, which shall be subject to the examination and approval of the banking regulatory organ of the State Council. There is no need to set up branches in every administrative district within the territory of the People's Republic of China.

Where a commercial bank establishes branches within the territory of China, it shall allocate corresponding working capital catering for its business scale as required. And the total amount of working capital allocated to each branch shall not exceed 60% of the total amount of capital of the parent bank.

Article 20 An applicant shall submit the following documents and materials to the banking regulatory organ of the State Council for setting up branches of a commercial bank:

1. An application, specifying the name, amount of working capital, scope of business of the branches to be established, the parent bank and locations of the branches, etc;
2. Finance and accounting report of the applicant in the past two years;
3. Qualification certificates of senior management personnel to be appointed;
4. Business policy and plan;
5. Place of business accompanied with the safeguard measures and documents of other facilities related to the business; and
6. Other documents and materials as required by the banking regulatory organ of the State Council.

Article 21 The branches of a commercial bank established upon approval shall be issued a permit for operation by the banking regulatory organ of the State Council, and go through registration formalities at the department of industry and commerce administration upon the strength of the permit, and obtain a business license.

Article 22 A commercial bank shall adopt a financial system of unified accounting and fund disposition and hierarchical management in respect to its branches.

The branches of a commercial bank have no qualifications of a legal person, and shall carry out business according to law within the scope of authorization by the parent bank, which shall bear the civil legal liabilities thereof.

Article 23 The establishment of a commercial bank and its branches upon approval shall be announced by the banking regulatory organ of the State Council.

Where a commercial bank and its branches fail to start their business without good reason for more than 6 months from the date of getting their business license, or stop their business for more than six consecutive months after starting business, the banking regulatory organ of the State Council may revoke their permits for operation and make announcement thereto.

Article 24 A commercial bank shall be subject to the approval of the banking regulatory organ of the State Council for alteration of any of the following matters:

1. Alteration of the name;
2. Alteration of the registered capital;
3. Alteration of locations of the parent bank or the branches;
4. Adjustment of the business scope;
5. Alteration of shareholders who hold more than 5% of the total amount of capital or shares;
6. Modification of Articles of Association; or
7. Other matters altered as prescribed by the banking regulatory organ of the State Council.

In case of replacing any director or senior management personnel, a commercial bank shall report to the banking regulatory organ of the State Council for examination on their qualifications for assuming the posts.

Article 25 The provisions of the Company Law of the People's Republic of China shall be applicable to the division or merger of a commercial bank.

The division and merger of a commercial bank shall be subject to the examination and approval of the banking regulatory organ of the State Council.

Article 26 A commercial bank shall use its permit for operation in accordance with the provisions of laws and administrative regulations. No permit for operation may be forged, altered, transferred, leased or lent.

Article 27 In any of the following circumstances, a person shall not be appointed as a director or senior management personnel of a commercial bank:

1. Being imposed a penalty for committing a crime of corruption, bribery, encroachment or embezzlement of properties or disrupting economic order of the society, or being deprived of political rights for committing a crime;
2. Assuming the post of director or factory director or manager of a company or enterprise, which is in bankruptcy liquidation due to misconduct, and being personally liable for the bankruptcy of the company or the enterprise;
3. Acting as the legal representative of a company or enterprise, which is revoked business license due to illegal acts, and being personally liable for it; or
4. Failing to pay large amount of personal debts due.

Article 28 Any entity or individual who wants to buy more than 5% of the total amount of shares of a commercial bank shall be subject to the approval of the banking regulatory organ of the State Council in advance.

### Chapter III Protections for the Depositors

Article 29 Commercial banks shall follow the principles of voluntary deposit and free withdrawal, paying interest to depositors and keeping secret for depositors in handling individual savings deposits.

Commercial banks have the right to refuse any entity or individual to inquire about, freeze or deduct individual savings accounts, unless it is otherwise prescribed by laws.

Article 30 A commercial bank has the right to refuse any entity or individual's inquiry about the account of an entity, unless it is otherwise prescribed by laws and administrative regulations; it also has the right to refuse any entity or individual's request for freezing or deducting the account.

unless otherwise as prescribed by laws.

Article 31 A commercial bank shall determine its own interest rates in accordance with the upper and lower limits for deposit interests set by the People's Bank of China and make announcement.

Article 32 A commercial bank should pay a certain amount of deposit reserve fund to the People's Bank of China and keep adequate payment funds in accordance with the provisions of the PBC.

Article 33 A commercial bank shall guarantee the payment of principals and interests of the deposits, and shall not delay or refuse to pay the principals or interests of the deposits.

#### Chapter IV Basic Rules Governing Loans and Other Businesses

Article 34 Commercial banks carry out their loan business upon the needs of national economy and the social development and under the guidance of the state industrial policies.

Article 35 In offering loans to a borrower, a commercial bank shall strictly check the use of the loan by the borrower, the repayment ability of the borrower, and modes of repayment, etc.. When granting loans, a commercial bank shall separate the checking process with the actual lending, and make examination and approval level-by-level.

Article 36 In granting loans, a commercial bank shall require the borrower to provide guarantee, and closely check the ability of the guarantor, the ownership and value of the guaranty, pledge, and the feasibility for realizing the right to mortgage or pledge.

Where, after checking and evaluation by a commercial bank, a borrower is confirmed as having excellent credibility and can truly repay the loans, it may not provide guarantee.

Article 37 In granting loans, a commercial bank shall sign written contract with a borrower, which shall stipulate the kind of loans, its use, amount, interest rate, time limit and modes for repayment, liabilities for breach of the contract, and other matters concerned as believed necessary by both parties.

Article 38 A commercial bank shall determine its loan rate in accordance with the upper and lower limit of loan rate set by the People's Bank of China.

Article 39 In granting loans, a commercial bank shall observe the following provisions on the management of the asset-liability ratio:

1. The rate of capital sufficiency shall be no less than 8%;
2. The proportion of the balance of loan to the balance of deposit shall not exceed 75%;
3. The proportion of the balance of circulating assets and the balance of circulating liabilities shall not be lower than 25%;
4. The ratio of the balance of loans to the same borrower and the balance of capital of the commercial bank shall not exceed 10%; and
5. Other provisions of the banking regulatory organ of the State Council on the management of assets capital ratio.

The commercial banks established before the promulgation of this Law whose asset-capital ratio is in conformity with the provisions of the preceding paragraph shall, after the promulgation of this Law, readjust its ratio to suit the provisions of the preceding paragraph within a certain period of time. The specific measures shall be made by the State Council.

Article 40 No commercial bank shall offer credit loans to the affiliated party; and no secured loans

granted to any connected party shall be superior to the similar loans to other borrowers.

The connected party as mentioned in the preceding paragraph refers to:

1. The directors, supervisors, management personnel, credit loan business dealers of a commercial bank and their close relatives;
2. The companies, enterprises and other economic organizations in which the persons listed in the preceding item have investment or holding senior management positions.

Article 41 No entity or individual may coerce a commercial bank into granting loans or providing guarantee. A commercial bank shall have the right to refuse any entity or individual to force it to do so.

Article 42 Borrowers of loans shall repay the principal and interest of the loans on time.

In case that a borrower fails to repay the guaranteed loan on time, the commercial bank making the loan shall have the right to ask the guarantor to repay the principal and interest of the loan or enjoy the priority of repayment by the guaranty according to law.

Realities or share rights obtained by a commercial bank due to exercising the bank's ownership of mortgage or pledge shall be handled within two years as of the date of obtaining them by the bank. A borrower shall be liable for his failure to repay the credit loan on time in term of the contract.

Article 43 No commercial banks shall undertake the businesses of trust and investment and securities dealing business, nor shall they invest in the non-self-use real property or non-bank financial institutions and enterprises, unless it is otherwise prescribed by the state.

Article 44 In handling account settlement businesses such as acceptance, remittance and collections of negotiable instruments, a commercial bank shall cash in and enter the receipts and payment into the account book within the prescribed time limit and shall not hold down the bill or negotiable instruments or return them in violation of regulations. The provisions on the prescribed time limit for cashing in and entering the receipts and payment into the account books shall be announced.

Article 45 In issuing financial bonds or getting loans overseas, a commercial bank shall file an application for approval in accordance with laws and administrative regulations.

Article 46 Commercial banks shall observe the provisions of the People's Bank of China when making inter-bank borrowing or lending. No capital borrowed may be used for granting loans on fixed assets or for investment.

The capitals lent shall be limited for the use of idle loans after fully paying deposit reserve funds, keeping payment funds and returning the loans due of the People's Bank of China. The capitals borrowed shall be used for offsetting the bill balance, the shortage of the inter-bank balance of foreign exchange position, and the temporary working funds.

Article 47 No commercial bank may increase or decrease interest rate in violation of regulations or absorb deposit or make loans by other illegal means.

Article 48 Enterprises and institutions may choose on their own will a commercial bank to open their own basic accounts for daily transference and settlement of accounts and cash receipts and

payment, but they are prohibited to open two or more basic accounts.

No entity or individual may deposit the capitals of an entity by opening an account in personal name.

Article 49 Commercial banks shall publicize their business hours for the convenience of clients, and shall work at the business hours announced, no commercial bank may stop business or shorten the business hours without permission.

Article 50 A commercial bank may charge handling fees as prescribed in handling business or providing services. The charging items and standards shall be formulated by the banking regulatory organ of the State Council, the People's Bank of China according to their own functions, or jointly with the departments in charge of the price under the State Council.

Article 51 Commercial banks shall keep the financial statement, business contracts and other documents in accordance with the relevant state provisions.

Article 52 Employees of the commercial banks shall abide by law, administrative regulations, and other provisions on various business management, and shall not perform the following acts:

1. Availing themselves of their own position to seek for or accept bribery or accept commissions or service charges under various titles in violation of state regulations;
2. Availing themselves of their own positions to defalcate, embezzle or encroach capital of their own bank or the clients;
3. Privately granting loans to or provide guarantee for relatives and friends in violation of relative regulations;
4. Serving concurrently in two or more economic organizations; or
5. Other acts in violation of laws, administrative regulations, and provisions on business management.

Article 53 No employee of a commercial bank may divulge any state or commercial secret they acquire during their term of service.

#### Chapter V Finance and Accounting

Article 54 Commercial banks shall, in accordance with laws and the unified accounting system of the state, as well as the relevant provisions of the banking regulatory organ of the State Council, establish and perfect the finance and accounting systems of their own.

Article 55 A commercial bank shall, according to the relevant state provisions, truly record and reflect their business activities and financial status, work out annual financial report, and report to the banking regulatory organ of the State Council, the People's Bank of China, and the financial departments of the State Council in time. No commercial bank may set up any other accounting books in addition to the legal accounting books.

Article 56 Commercial banks shall, within three months after the end of each fiscal year, announce their outstanding achievements of business and auditing report of the previous year.

Article 57 Commercial banks shall draw reserve against bad debts to offset the bad debts in accordance with the relevant provisions of the state.

Article 58 The fiscal year of a commercial bank shall start from January 1 and end on December 31 of the Gregorian calendar.

#### Chapter VI Supervision and Management

Article 59 A commercial bank shall, according to relevant provisions, formulate its own business

regulations, and establish and perfect the risk control and internal control systems of the bank.

Article 60 A commercial bank shall establish and perfect its own systems of auditing and inspection on various conditions concerning deposit, loans, settlement, and bad debts, etc..

A commercial bank shall make auditing and checking and supervision over its branches regularly.

Article 61 A commercial bank shall report balance sheets, statements of profits, and other financial statements and statistical reports and documents to the banking regulatory organ of the State Council and the People's Bank of China.

Article 62 The banking regulatory organ of the State Council shall have the right to check on and supervise over the deposits, loans, settlement and bad debts, and other conditions of the commercial banks at any time in pursuance of the provisions of Chapter III, Chapter IV, and Chapter V of this Law. During their work of checking and supervision, the checkers and the supervisors shall show their legal certificates. Commercial banks should provide finance and accounting data, business contracts and other information with respect to their business and management in accordance with the requirements of the banking regulatory organ of the State Council.

The People's Bank of China has the right to make examination on and supervision over the commercial banks in accordance with the provisions of Article 32 and Article 33 of the "Law of the People's Republic of China on the People's Bank of China".

Article 63 A commercial bank shall accept auditing and supervision by the auditing departments according to law.

#### Chapter VII Take-over and Termination

Article 64 In case a commercial bank has occurred or may occur creditability crisis, which may seriously influence the interests of the depositors, the banking regulatory organ of the State Council may take over the bank.

The take-over of a commercial bank is for the purpose of taking necessary measures to protect the interests of depositors and resume the ordinary business ability of the commercial bank. The relations of creditor rights and debts of the commercial bank being taken over shall not be changed due to the take-over.

Article 65 The banking regulatory organ of the State Council shall determine and organize the implementation of the take-over. The decision of the banking regulatory organ of the State Council on the take-over shall specify the following contents:

1. The name of the commercial bank being taken over;
2. The reasons for the take-over;
3. The organization of the take-over; and
4. The term of the take-over.

The decision on taking over a commercial bank shall be announced by the banking regulatory organ of the State Council.

Article 66 The take-over shall begin as of the date of the implementation of the take-over decision. The take-over organizations shall exercise the business management power of the commercial banks from the date of take-over.



Article 67 At the expiration of the take-over term, the banking regulatory organ of the State Council may determine to extend the term, but the maximum term for the take-over shall not exceed two years.

Article 68 In any of the following circumstances, the take-over shall be terminated:

1. The term prescribed in the take-over decision expires, or the extended term of take-over as determined by the banking regulatory organ of the State Council expires;
2. The commercial bank has resumed ordinary business ability before the expiration of the term for take-over;
3. Before the expiration of the term for take-over, the commercial bank has been merged or adjudicated bankrupt according to law.

Article 69 A commercial bank should apply to the banking regulatory organ of the State Council for dissolution due to division or merger or other reasons as set down in the Articles of Association of the bank, and the application should be accompanied with the reasons for the dissolution and the plan for balance settlement such as paying the principal and interest of the deposits. And then the bank shall dissolve upon approval of the banking regulatory organ of the State Council.

The commercial bank to be dissolved shall set up a group for liquidation in accordance with laws and pay its debts such as the principal and interest of deposits in time according to the repayment plan. The banking regulatory organ of the State Council shall make supervision over the settling process.

Article 70 In the event that a commercial bank is dissolved due to revocation of the permit for operation, the banking regulatory organ of the State Council shall organize to form a liquidation group according to law to make liquidation and pay its debts such as the principals and interests of deposits in time according to the repayment plan.

Article 71 Where a commercial bank is unable to pay the debts due, it may be adjudicated bankrupt by the people's courts according to law with the consent of the banking regulatory organ of the State Council. In this process, the people's courts shall organize the banking regulatory organ of the State Council and other relevant departments and personnel to form a liquidation group to make liquidation.

In the bankruptcy liquidation of a commercial bank, the bank shall, after paying the liquidation expenses, the wages of the employees, and labor insurance fees, pay in priority the principals and interests of individual savings deposits.

Article 72 A commercial bank shall be terminated due to dissolution, cancellation, or adjudication of bankruptcy.

#### Chapter VIII Legal Liabilities

Article 73 In any of the following circumstances, a commercial bank shall undertake to pay interests for the deferred payment and other civil legal liabilities to the property losses of depositors or other clients:

1. Delaying or refusing to pay the principal and interest of deposits without reason;
2. Failing to cash in instrument or record receipts and payments into account books in violation of the provisions on bill acceptance and other provisions on settlement business, holding down bills or instruments or returning the instruments in violation of the regulations;
3. Illegally inquiring about, freezing, or deducting personal savings deposit account or entity

deposit account; or

4. Other acts in violation of the provisions of this Law, which do harm to the depositors or other clients.

In the circumstances as prescribed in the preceding paragraph, the banking regulatory organ of the State Council shall order the commercial banks to correct, and confiscate the illegal gains if any, or impose a fine of one time up to five times the illegal gains if the illegal gains are more than RMB 50,000 Yuan; if there are no illegal gains or the illegal gains are less than RMB 50,000 Yuan, a fine of RMB 50,000 Yuan up to RMB 500,000 Yuan shall be imposed.

Article 74 In case a commercial bank has any one of the following circumstances, the banking regulatory organ of the State Council shall order it to correct, and confiscate the illegal gains if any, or impose a fine of one time up to five times the illegal gains if the illegal gains are more than RMB 500,000 Yuan; if there are no illegal gains or the illegal gains are less than RMB 500,000 Yuan, a fine of RMB 500,000 Yuan up to RMB 2 million Yuan shall be imposed; if the circumstances are especially serious or the bank fails to correct within a prescribed time limit, the banking regulatory organ of the State Council may order it to straighten out by stopping business operation or revoke its permit for operation; in case it constitutes a crime, it shall be subject to criminal liabilities:

1. Establishing branches without authorization;
2. Making division or merger without authorization or failing to apply for approval for matters altered in violation of regulations;
3. Increasing or decreasing interest rate in violation of regulations or absorbing deposits or granting loans by any other illegal means;
4. Leasing or lending permit for operation;
5. Buying and selling foreign exchange by itself or as an agent without authorization;
6. Buying and selling government bonds or issuing or buying and selling financial bonds without authorization;
7. Engaging in trust & investment or securities dealing business, investing to non-self-use realty or non-bank financial institutions and enterprises in violation of state provisions; or
8. Granting credit loans or surety loans to any of its connected parties on conditions superior to the similar loans extended to other borrowers.

Article 75 In case a commercial bank has any of the following acts, the banking regulatory organ of the State Council shall order it to correct and impose a fine of RMB 200,000 Yuan up to RMB 500,000 Yuan; if the circumstances are especially serious or the bank refuses to correct within a prescribed time limit, the banking regulatory organ of the State Council may order them to straighten out by stopping business operation or revoke its permit for operation; if it constitutes a crime, it shall be subject to criminal liabilities according to law:

1. Refusing or impeding the inspection and supervision of the banking regulatory organ of the State Council;
2. Providing financial statement, or report forms and statistical report, which are false or conceal any important facts;
3. Failing to abide by the provisions on capital sufficiency, deposit-loan ratio, assets liquidity ratio, proportion of loans granted to a same borrower, and other provisions of the banking regulatory organ of the State Council on the management of the assets liability proportions.

Article 76 In case a commercial bank has any of the following circumstances, the People's Bank of China shall order it to correct, and confiscate the illegal gains if any, or impose a fine of one time up to five times the illegal gains if the illegal gains are more than RMB 500,000 Yuan; if there are no illegal gains or the illegal gains are less than RMB 500,000 Yuan, a fine of RMB 500,000 Yuan up to RMB 2 million Yuan shall be imposed; if the circumstances are especially serious or the bank refuses to correct within a prescribed time limit, the People's Bank of China may suggest the banking regulatory organ of the State Council ordering it to straighten out by stopping business operation or revoking its permit for operation; in case it constitutes a crime, it shall be subject to criminal liabilities:

1. Handling exchange settlement or selling without authorization;
2. Issuing, buying or selling financial bonds at the inter-bank bonds markets or seeking loans overseas without authorization; or
3. Making inter-bank borrowing or lending in violation of regulations.

Article 77 In case a commercial bank has any of the following circumstances, the People's Bank of China shall order it to correct, and impose a fine of RMB 200,000 Yuan up to RMB 500,000 Yuan; if the circumstances are especially serious or the bank refuses to correct within a prescribed time limit, the People's Bank of China may suggest the banking regulatory organ of the State Council to order it to straighten out by stopping its business operations or revoking its permit for operation; in case it constitutes a crime, it shall be subject to criminal liabilities:

1. Refusing or impeding the inspection and supervision of the banking regulatory organ of the State Council;
2. Providing financial report or statement and statistical report which are false or conceal any important facts; or
3. Failing to pay deposit reserve funds according to the proportion as prescribed by the People's Bank of China.

Article 78 In case a commercial bank has the circumstances as prescribed in Article 73 to Article 77 of this Law, the directors or senior management personnel directly responsible and other persons directly liable shall be imposed disciplinary punishment; if it constitutes a crime, they shall be subject to criminal liabilities according to law.

Article 79 In any of the following circumstances, the banking regulatory organ of the State Council shall order the commercial banks to correct, and confiscate the illegal gains if any, or impose a fine of one time up to five times the illegal gains if the illegal gains are more than RMB 50,000 Yuan; if there are no illegal gains or the illegal gains are less than RMB 50,000 Yuan, a fine of RMB 50,000 Yuan up to RMB 500,000 Yuan shall be imposed:

1. Using the word "bank" in its name without authorization;
  2. Buying more than 5% of the total shares of the commercial bank without authorization; or
  3. Opening an account to deposit the capital of the entity in any individual person's name.
- Article 80 In the event that a commercial bank fails to report relevant documents and materials to the banking regulatory organ of the State Council as required, the banking regulatory organ of the State Council shall order it to correct, or impose a fine of RMB 100,000 Yuan up to RMB 300,000 Yuan if it refuses to correct within a prescribed time limit.

In case a commercial bank fails to report relevant documents or materials to the People's Bank of China as required, the PBC shall order it to correct, or impose a fine of RMB 100,000 Yuan up to RMB 300,000 Yuan if it refuses to correct within a prescribed time limit.

Article 81 Those who set up a commercial bank without the approval of the banking regulatory organ of the State Council or absorb public deposits illegally or in any disguised form, which constitute a crime, shall be subject to criminal liabilities according to law; and the bank shall be banned the by banking regulatory organ of the State Council.

Those who fabricate, change or transfer the permit for operation of a commercial bank, which constitutes a crime, shall be subject to criminal liabilities according to law.

Article 82 In case a borrower obtains loans by cheating and the case is so serious as to constitute a crime, he shall be subject to criminal liabilities according to law.

Article 83 In case a commercial bank has any act as prescribed in Article 81 and Article 82 of this Law, which is not serious enough to constitute a crime, the banking regulatory organ of the State Council shall confiscate the illegal gains if any, or impose a fine of one time up to five times the illegal gains if the illegal gains are more than RMB 500,000 Yuan; if there are no illegal gains or the illegal gains are less than RMB 500,000 Yuan, a fine of RMB 500,000 Yuan up to RMB 2 million Yuan shall be imposed.

Article 84 Where an employee of a commercial bank seeks for or accepts bribery by availing himself of his position or accepts discounts or service charges of any kind as in violation of state provisions, which constitutes a crime, he shall be subject to criminal liabilities according to law; or shall be imposed disciplinary punishment if his acts are not serious enough to constitute a crime.

If loans or guarantees provided as mentioned in the preceding paragraph have caused losses, those who are liable shall bear all or part of the liabilities for compensation.

Article 85 In case an employee of a commercial bank defalcates, embezzles or encroaches the capital of the bank or the clients by availing himself of his position, which constitutes a crime, he shall be subject to criminal liabilities according to law; or shall be imposed a disciplinary punishment if his act is not serious enough to constitute a crime.

Article 86 In case an employee of a commercial bank who violates this law and is derelict of his duty, causing losses; he shall be imposed a disciplinary punishment, or shall be subject to criminal liabilities if the case is so serious as to constitute a crime.

Those who cause losses due to granting loans to or providing guarantee for relatives and friends shall bear all or part of the liabilities for compensation.

Article 87 In case an employee of a commercial bank divulges state or commercial secrets he acquires during his service, he shall be imposed disciplinary punishment; or shall be subject to criminal liabilities if his act is so serious as to constitute a crime.

Article 88 Any entity or individual who coerces a commercial bank into issuing loans or providing guarantee, the person directly in charge or other persons of the entity or individual directly liable shall be imposed disciplinary punishment; those who cause losses for their actions shall bear all or part of the liabilities for compensation.

Where an employee of a commercial bank who does not refuse to provide the forced loans or guarantees, shall be imposed a disciplinary punishment; those who cause damages for their actions shall bear corresponding liabilities for compensation.

Article 89 In case a commercial bank violates the provisions of this Law, the banking regulatory organ of the State Council may disqualify the directors or senior management personnel directly

responsible for holding the post for a certain period of time or even disqualify them for lifetime for holding the post, or prohibit the directors or senior management personnel directly responsible and other persons directly liable from holding the post for a certain period of time or even ban them from undertaking the banking work for lifelong in light of the specific circumstances.

In case the act of a commercial bank is not serious enough to constitute a crime, the directors or senior management personnel directly responsible and other persons directly liable shall be given warnings or imposed a fine of RMB 50,000 Yuan up to RMB 500,000 Yuan.

Article 90 If a commercial bank and its employees refuse to accept the decisions of punishment by the banking regulatory organ of the State Council or the People's Bank of China, they may lodge a complaint to the people's court in accordance with the Administrative Procedure Law of the People's Republic of China".

#### Chapter IX Supplementary Provisions

Article 91 Commercial banks established upon approval according to the regulations of the State Council before the promulgation of this Law do not need to go through formalities for examination and approval any more.

Article 92 The provisions of this Law shall be applicable to the foreign invested commercial banks, Sino-foreign joint venture commercial banks, and branches of the foreign commercial banks, unless otherwise there are provisions by laws and administrative regulations, the provisions shall prevail.

Article 93 The relevant provisions of this Law is applicable to the city credit cooperatives and rural credit cooperatives for their handling of the deposits, loans, settlement, and other businesses.

Article 94 The relevant provisions of this Law shall be applicable to the postal enterprises for their handling of the relevant business of commercial banks.

Article 95 This Law will come into force as of July 1, 1995.

## 中华人民共和国商业银行法

(1995年5月10日第八届全国人民代表大会常务委员会第十三次会议通过 根据2003年12月27日第十届全国人民代表大会常务委员会第六次会议《关于修改〈中华人民共和国商业银行法〉的决定》修正)

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### 第一章 总则

第一条 为了保护商业银行、存款人和其他客户的合法权益，规范商业银行的行为，提高信贷资产质量，加强监督管理，保障商业银行的稳健运行，维护金融秩序，促进社会主义市场经济的发展，制定本法。

第二条 本法所称的商业银行是指依照本法和《中华人民共和国公司法》设立的吸收公众存款、发放贷款、办理结算等业务的企业法人。

第三条 商业银行可以经营下列部分或者全部业务：

- (一) 吸收公众存款；
- (二) 发放短期、中期和长期贷款；
- (三) 办理国内外结算；
- (四) 办理票据承兑与贴现；
- (五) 发行金融债券；
- (六) 代理发行、代理兑付、承销政府债券；
- (七) 买卖政府债券、金融债券；
- (八) 从事同业拆借；
- (九) 买卖、代理买卖外汇；
- (十) 从事银行卡业务；
- (十一) 提供信用证服务及担保；
- (十二) 代理收付款项及代理保险业务；
- (十三) 提供保管箱服务；
- (十四) 经国务院银行业监督管理机构批准的其他业务。

经营范围由商业银行章程规定，报国务院银行业监督管理机构批准。

商业银行经中国人民银行批准，可以经营结汇、售汇业务。

第四条 商业银行以安全性、流动性、效益性为经营原则，实行自主经营，自担风险，自负盈亏，自我约束。

商业银行依法开展业务，不受任何单位和个人的干涉。

商业银行以其全部法人财产独立承担民事责任。

第五条 商业银行与客户的业务往来，应当遵循平等、自愿、公平和诚实信用的原则。

第六条 商业银行应当保障存款人的合法权益不受任何单位和个人的侵犯。

第七条 商业银行开展信贷业务，应当严格审查借款人的资信，实行担保，保障按期收回

贷款。

商业银行依法向借款人收回到期贷款的本金和利息，受法律保护。

第八条 商业银行开展业务，应当遵守法律、行政法规的有关规定，不得损害国家利益、社会公共利益。

第九条 商业银行开展业务，应当遵守公平竞争的原则，不得从事不正当竞争。

第十条 商业银行依法接受国务院银行业监督管理机构的监督管理，但法律规定其有关业务接受其他监督管理部门或者机构监督管理的，依照其规定。

## 第二章 商业银行的设立和组织机构

第十一条 设立商业银行，应当经国务院银行业监督管理机构审查批准。

未经国务院银行业监督管理机构批准，任何单位和个人不得从事吸收公众存款等商业银行业务，任何单位不得在名称中使用“银行”字样。

第十二条 设立商业银行，应当具备下列条件：

- (一) 有符合本法和《中华人民共和国公司法》规定的章程；
- (二) 有符合本法规定的注册资本最低限额；
- (三) 有具备任职专业知识和业务工作经验的董事、高级管理人员；
- (四) 有健全的组织机构和管理制度；
- (五) 有符合要求的营业场所、安全防范措施和与业务有关的其他设施。

设立商业银行，还应当符合其他审慎性条件。

第十三条 设立全国性商业银行的注册资本最低限额为十亿元人民币。设立城市商业银行的注册资本最低限额为一亿元人民币，设立农村商业银行的注册资本最低限额为五千万元人民币。注册资本应当是实缴资本。

国务院银行业监督管理机构根据审慎监管的要求可以调整注册资本最低限额，但不得少于前款规定的限额。

第十四条 设立商业银行，申请人应当向国务院银行业监督管理机构提交下列文件、资料：

(一) 申请书，申请书应当载明拟设立的商业银行的名称、所在地、注册资本、业务范围等；

- (二) 可行性研究报告；
- (三) 国务院银行业监督管理机构规定提交的其他文件、资料。

第十五条 设立商业银行的申请经审查符合本法第十四条规定的，申请人应当填写正式申请表，并提交下列文件、资料：

- (一) 章程草案；
- (二) 拟任职的董事、高级管理人员的资格证明；
- (三) 法定验资机构出具的验资证明；
- (四) 股东名册及其出资额、股份；
- (五) 持有注册资本百分之五以上的股东的资信证明和有关资料；
- (六) 经营方针和计划；
- (七) 营业场所、安全防范措施和与业务有关的其他设施的资料；
- (八) 国务院银行业监督管理机构规定的其他文件、资料。

第十六条 经批准设立的商业银行，由国务院银行业监督管理机构颁发经营许可证，并凭该许可证向工商行政管理部门办理登记，领取营业执照。

第十七条 商业银行的组织形式、组织机构适用《中华人民共和国公司法》的规定。

本法施行前设立的商业银行，其组织形式、组织机构不完全符合《中华人民共和国公司法》规定的，可以继续沿用原有的规定，适用前款规定的日期由国务院规定。

第十八条 国有独资商业银行设立监事会。监事会的产生办法由国务院规定。

监事会对国有独资商业银行的信贷资产质量、资产负债比例、国有资产保值增值等情况以及高级管理人员违反法律、行政法规或者章程的行为和损害银行利益的行为进行监督。

第十九条 商业银行根据业务需要可以在中华人民共和国境内外设立分支机构。设立分支机构必须经国务院银行业监督管理机构审查批准。在中华人民共和国境内的分支机构，不按行政区划设立。

商业银行在中华人民共和国境内设立分支机构，应当按照规定拨付与其经营规模相适应的营运资金额。拨付各分支机构营运资金额的总和，不得超过总行资本金总额的百分之六十。

第二十条 设立商业银行分支机构，申请人应当向国务院银行业监督管理机构提交下列文件、资料：

(一) 申请书，申请书应当载明拟设立的分支机构的名称、营运资金额、业务范围、总行及分支机构所在地等；

(二) 申请人最近二年的财务会计报告；

(三) 拟任职的高级管理人员的资格证明；

(四) 经营方针和计划；

(五) 营业场所、安全防范设施和与业务有关的其他设施的资料；

(六) 国务院银行业监督管理机构规定的其他文件、资料。

第二十一条 经批准设立的商业银行分支机构，由国务院银行业监督管理机构颁发经营许可证，并凭该许可证向工商行政管理部门办理登记，领取营业执照。

第二十二条 商业银行对其分支机构实行全行统一核算，统一调度资金，分级管理的财务制度。

商业银行分支机构不具有法人资格，在总行授权范围内依法开展业务，其民事责任由总行承担。

第二十三条 经批准设立的商业银行及其分支机构，由国务院银行业监督管理机构予以公告。

商业银行及其分支机构自取得营业执照之日起无正当理由超过六个月未开业的，或者开业后自行停业连续六个月以上的，由国务院银行业监督管理机构吊销其经营许可证，并予以公告。

第二十四条 商业银行有下列变更事项之一的，应当经国务院银行业监督管理机构批准：

(一) 变更名称；

(二) 变更注册资本；

(三) 变更总行或者分支机构所在地；

(四) 调整业务范围；

(五) 变更持有资本总额或者股份总额百分之五以上的股东；

(六) 修改章程；

(七) 国务院银行业监督管理机构规定的其他变更事项。

更换董事、高级管理人员时，应当报经国务院银行业监督管理机构审查其任职资格。

第二十五条 商业银行的分立、合并，适用《中华人民共和国公司法》的规定。

商业银行的分立、合并，应当经国务院银行业监督管理机构审查批准。

第二十六条 商业银行应当依照法律、行政法规的规定使用经营许可证。禁止伪造、变造、转让、出租、出借经营许可证。

第二十七条 有下列情形之一的，不得担任商业银行的董事、高级管理人员：

(一) 因犯有贪污、贿赂、侵占财产、挪用财产罪或者破坏社会经济秩序罪，被判处刑罚，或者因犯罪被剥夺政治权利的；

(二) 担任因经营不善破产清算的公司、企业的董事或者厂长、经理，并对该公司、企



业的破产负有个人责任的：

(三) 担任因违法被吊销营业执照的公司、企业的法定代表人，并负有个人责任的；

(四) 个人所负数额较大的债务到期未清偿的。

第二十八条 任何单位和个人购买商业银行股份总额百分之五以上的，应当事先经国务院银行业监督管理机构批准。

### 第三章 对存款人的保护

第二十九条 商业银行办理个人储蓄存款业务，应当遵循存款自愿、取款自由、存款有息、为存款人保密的原则。

对个人储蓄存款，商业银行有权拒绝任何单位或者个人查询、冻结、扣划，但法律另有规定的除外。

第三十条 对单位存款，商业银行有权拒绝任何单位或者个人查询，但法律、行政法规另有规定的除外；有权拒绝任何单位或者个人冻结、扣划，但法律另有规定的除外。

第三十一条 商业银行应当按照中国人民银行规定的存款利率的上下限，确定存款利率，并予以公告。

第三十二条 商业银行应当按照中国人民银行的规定，向中国人民银行交存存款准备金，留足备付金。

第三十三条 商业银行应当保证存款本金和利息的支付，不得拖延、拒绝支付存款本金和利息。

### 第四章 贷款和其他业务的基本规则

第三十四条 商业银行根据国民经济和社会发展的需要，在国家产业政策指导下开展贷款业务。

第三十五条 商业银行贷款，应当对借款人的借款用途、偿还能力、还款方式等情况进行严格审查。

商业银行贷款，应当实行审贷分离、分级审批的制度。

第三十六条 商业银行贷款，借款人应当提供担保。商业银行应当对保证人的偿还能力，抵押物、质物的权属和价值以及实现抵押权、质权的可行性进行严格审查。

经商业银行审查、评估，确认借款人资信良好，确能偿还贷款的，可以不提供担保。

第三十七条 商业银行贷款，应当与借款人订立书面合同。合同应当约定贷款种类、借款用途、金额、利率、还款期限、还款方式、违约责任和双方认为需要约定的其他事项。

第三十八条 商业银行应当按照中国人民银行规定的贷款利率的上下限，确定贷款利率。

第三十九条 商业银行贷款，应当遵守下列资产负债比例管理的规定：

(一) 资本充足率不得低于百分之八；

(二) 贷款余额与存款余额的比例不得超过百分之七十五；

(三) 流动性资产余额与流动性负债余额的比例不得低于百分之二十五；

(四) 对同一借款人的贷款余额与商业银行资本余额的比例不得超过百分之十；

(五) 国务院银行业监督管理机构对资产负债比例管理的其他规定。

本法施行前设立的商业银行，在本法施行后，其资产负债比例不符合前款规定的，应当在一定的期限内符合前款规定。具体办法由国务院规定。

第四十条 商业银行不得向关系人发放信用贷款；向关系人发放担保贷款的条件不得优于其他借款人同类贷款的条件。

前款所称关系人是指：

(一) 商业银行的董事、监事、管理人员、信贷业务人员及其近亲属；

(二) 前项所列人员投资或者担任高级管理职务的公司、企业和其他经济组织。

第四十一条 任何单位和个人不得强令商业银行发放贷款或者提供担保。商业银行有权拒

绝任何单位和个人强令要求其发放贷款或者提供担保。

第四十二条 借款人应当按期归还贷款的本金和利息。

借款人到期不归还担保贷款的,商业银行依法享有要求保证人归还贷款本金和利息或者就该担保物优先受偿的权利。商业银行因行使抵押权、质权而取得的不动产或者股权,应当自取得之日起二年内予以处分。

借款人到期不归还信用贷款的,应当按照合同约定承担责任。

第四十三条 商业银行在中华人民共和国境内不得从事信托投资和证券经营业务,不得向非自用不动产投资或者向非银行金融机构和企业投资,但国家另有规定的除外。

第四十四条 商业银行办理票据承兑、汇兑、委托收款等结算业务,应当按照规定的期限兑现,收付入账,不得压单、压票或者违反规定退票。有关兑现、收付入账期限的规定应当公布。

第四十五条 商业银行发行金融债券或者到境外借款,应当依照法律、行政法规的规定报经批准。

第四十六条 同业拆借,应当遵守中国人民银行的规定。禁止利用拆入资金发放固定资产贷款或者用于投资。

拆出资金限于交足存款准备金、留足备付金和归还中国人民银行到期贷款之后的闲置资金。拆入资金用于弥补票据结算、联行汇差头寸的不足和解决临时性周转资金的需要。

第四十七条 商业银行不得违反规定提高或者降低利率以及采用其他不正当手段,吸收存款,发放贷款。

第四十八条 企业事业单位可以自主选择一家商业银行的营业场所开立一个办理日常转账结算和现金收付的基本账户,不得开立两个以上基本账户。

任何单位和个人不得将单位的资金以个人名义开立账户存储。

第四十九条 商业银行的营业时间应当方便客户,并予以公告。商业银行应当在公告的营业时间内营业,不得擅自停止营业或者缩短营业时间。

第五十条 商业银行办理业务,提供服务,按照规定收取手续费。收费项目和标准由国务院银行业监督管理机构、中国人民银行根据职责分工,分别会同国务院价格主管部门制定。

第五十一条 商业银行应当按照国家有关规定保存财务会计报表、业务合同以及其他资料。

第五十二条 商业银行的工作人员应当遵守法律、行政法规和其他各项业务管理的规定,不得有下列行为:

(一)利用职务上的便利,索取、收受贿赂或者违反国家规定收受各种名义的回扣、手续费;

(二)利用职务上的便利,贪污、挪用、侵占本行或者客户的资金;

(三)违反规定徇私向亲属、朋友发放贷款或者提供担保;

(四)在其他经济组织兼职;

(五)违反法律、行政法规和业务管理规定的其他行为。

第五十三条 商业银行的工作人员不得泄露其在任职期间知悉的国家秘密、商业秘密。

## 第五章 财务会计

第五十四条 商业银行应当依照法律和国家统一的会计制度以及国务院银行业监督管理机构的有关规定,建立、健全本行的财务、会计制度。

第五十五条 商业银行应当按照国家有关规定,真实记录并全面反映其业务活动和财务状况,编制年度财务会计报告,及时向国务院银行业监督管理机构、中国人民银行和国务院财政部门报送。商业银行不得在法定的会计账册外另立会计账册。

第五十六条 商业银行应当于每一会计年度终了三个月内,按照国务院银行业监督管理机

构的规定，公布其上一年度的经营业绩和审计报告。

第五十七条 商业银行应当按照国家有关规定，提取呆账准备金，冲销呆账。

第五十八条 商业银行的会计年度自公历1月1日起至12月31日止。

#### 第六章 监督管理

第五十九条 商业银行应当按照有关规定，制定本行的业务规则，建立、健全本行的风险管理和内部控制制度。

第六十条 商业银行应当建立、健全本行对存款、贷款、结算、呆账等各项情况的稽核、检查制度。

商业银行对分支机构应当进行经常性的稽核和检查监督。

第六十一条 商业银行应当按照规定向国务院银行业监督管理机构、中国人民银行报送资产负债表、利润表以及其他财务会计、统计报表和资料。

第六十二条 国务院银行业监督管理机构有权依照本法第三章、第四章、第五章的规定，随时对商业银行的存款、贷款、结算、呆账等情况进行检查监督。检查监督时，检查监督人员应当出示合法的证件。商业银行应当按照国务院银行业监督管理机构的要求，提供财务会计资料、业务合同和有关经营管理方面的其他信息。

中国人民银行有权依照《中华人民共和国中国人民银行法》第三十二条、第三十四条的规定对商业银行进行检查监督。

第六十三条 商业银行应当依法接受审计机关的审计监督。

#### 第七章 接管和终止

第六十四条 商业银行已经或者可能发生信用危机，严重影响存款人的利益时，国务院银行业监督管理机构可以对该银行实行接管。

接管的目的是对被接管的商业银行采取必要措施，以保护存款人的利益，恢复商业银行的正常经营能力。被接管的商业银行的债权债务关系不因接管而变化。

第六十五条 接管由国务院银行业监督管理机构决定，并组织实施。国务院银行业监督管理机构的接管决定应当载明下列内容：

- (一) 被接管的商业银行名称；
- (二) 接管理由；
- (三) 接管组织；
- (四) 接管期限。

接管决定由国务院银行业监督管理机构予以公告。

第六十六条 接管自接管决定实施之日起开始。

自接管开始之日起，由接管组织行使商业银行的经营管理权力。

第六十七条 接管期限届满，国务院银行业监督管理机构可以决定延期，但接管期限最长不得超过二年。

第六十八条 有下列情形之一的，接管终止：

- (一) 接管决定规定的期限届满或者国务院银行业监督管理机构决定的接管延期届满；
- (二) 接管期限届满前，该商业银行已恢复正常经营能力；
- (三) 接管期限届满前，该商业银行被合并或者被依法宣告破产。

第六十九条 商业银行因分立、合并或者出现公司章程规定的解散事由需要解散的，应当向国务院银行业监督管理机构提出申请，并附解散的理由和支付存款的本金和利息等债务清偿计划。经国务院银行业监督管理机构批准后解散。

商业银行解散的，应当依法成立清算组，进行清算，按照清偿计划及时偿还存款本金和利息等债务。国务院银行业监督管理机构监督清算过程。

第七十条 商业银行因吊销经营许可证被撤销的，国务院银行业监督管理机构应当依法及

时组织成立清算组，进行清算，按照清偿计划及时偿还存款本金和利息等债务。

第七十一条 商业银行不能支付到期债务，经国务院银行业监督管理机构同意，由人民法院依法宣告其破产。商业银行被宣告破产的，由人民法院组织国务院银行业监督管理机构等有关部门和有关人员成立清算组，进行清算。

商业银行破产清算时，在支付清算费用、所欠职工工资和劳动保险费用后，应当优先支付个人储蓄存款的本金和利息。

第七十二条 商业银行因解散、被撤销和被宣告破产而终止。

#### 第八章 法律责任

第七十三条 商业银行有下列情形之一，对存款人或者其他客户造成财产损害的，应当承担支付迟延履行的利息以及其他民事责任：

(一) 无故拖延、拒绝支付存款本金和利息的；

(二) 违反票据承兑等结算业务规定，不予兑现，不予收付入账，压单、压票或者违反规定退票的；

(三) 非法查询、冻结、扣划个人储蓄存款或者单位存款的；

(四) 违反本法规定对存款人或者其他客户造成损害的其他行为。

有前款规定情形的，由国务院银行业监督管理机构责令改正，有违法所得的，没收违法所得，违法所得五十万元以上的，并处违法所得一倍以上五倍以下罚款；没有违法所得或者违法所得不足五十万元的，处五十万元以上五十万元以下罚款。

第七十四条 商业银行有下列情形之一，由国务院银行业监督管理机构责令改正，有违法所得的，没收违法所得，违法所得五十万元以上的，并处违法所得一倍以上五倍以下罚款；没有违法所得或者违法所得不足五十万元的，处五十万元以上二百万元以下罚款；情节特别严重或者逾期不改正的，可以责令停业整顿或者吊销其经营许可证；构成犯罪的，依法追究刑事责任：

(一) 未经批准设立分支机构的；

(二) 未经批准分立、合并或者违反规定对变更事项不报批的；

(三) 违反规定提高或者降低利率以及采用其他不正当手段，吸收存款，发放贷款的；

(四) 出租、出借经营许可证的；

(五) 未经批准买卖、代理买卖外汇的；

(六) 未经批准买卖政府债券或者发行、买卖金融债券的；

(七) 违反国家规定从事信托投资和证券经营业务，向非自用不动产投资或者向非银行金融机构和企业投资的；

(八) 向关系人发放信用贷款或者发放担保贷款的条件优于其他借款人同类贷款的条件。

第七十五条 商业银行有下列情形之一，由国务院银行业监督管理机构责令改正，并处二十万元以上五十万元以下罚款；情节特别严重或者逾期不改正的，可以责令停业整顿或者吊销其经营许可证；构成犯罪的，依法追究刑事责任：

(一) 拒绝或者阻碍国务院银行业监督管理机构检查监督的；

(二) 提供虚假的或者隐瞒重要事实的财务会计报告、报表和统计报表的；

(三) 未遵守资本充足率、存贷比例、资产流动性比例、同一借款人贷款比例和国务院银行业监督管理机构有关资产负债比例管理的其他规定的。

第七十六条 商业银行有下列情形之一，由中国人民银行责令改正，有违法所得的，没收违法所得，违法所得五十万元以上的，并处违法所得一倍以上五倍以下罚款；没有违法所得或者违法所得不足五十万元的，处五十万元以上二百万元以下罚款；情节特别严重或者逾期不改正的，中国人民银行可以建议国务院银行业监督管理机构责令停业整顿或者吊销其经营

许可证；构成犯罪的，依法追究刑事责任：

- (一) 未经批准办理结汇、售汇的；
- (二) 未经批准在银行间债券市场发行、买卖金融债券或者到境外借款的；
- (三) 违反规定同业拆借的。

第七十七条 商业银行有下列情形之一，由中国人民银行责令改正，并处二十万元以上五十万元以下罚款；情节特别严重或者逾期不改正的，中国人民银行可以建议国务院银行业监督管理机构责令停业整顿或者吊销其经营许可证；构成犯罪的，依法追究刑事责任：

- (一) 拒绝或者阻碍中国人民银行检查监督的；
- (二) 提供虚假的或者隐瞒重要事实的财务会计报告、报表和统计报表的；
- (三) 未按照中国人民银行规定的比例交存存款准备金的。

第七十八条 商业银行有本法第七十三条至第七十七条规定情形的，对直接负责的董事、高级管理人员和其他直接责任人员，应当给予纪律处分；构成犯罪的，依法追究刑事责任。

第七十九条 有下列情形之一，由国务院银行业监督管理机构责令改正，有违法所得的，没收违法所得，违法所得五万元以上的，并处违法所得一倍以上五倍以下罚款；没有违法所得或者违法所得不足五万元的，处五万元以上五十万元以下罚款：

- (一) 未经批准在名称中使用“银行”字样的；
- (二) 未经批准购买商业银行股份总额百分之五以上的；
- (三) 将单位的资金以个人名义开立账户存储的。

第八十条 商业银行不按照规定向国务院银行业监督管理机构报送有关文件、资料的，由国务院银行业监督管理机构责令改正，逾期不改正的，处十万元以上三十万元以下罚款。

商业银行不按照规定向中国人民银行报送有关文件、资料的，由中国人民银行责令改正，逾期不改正的，处十万元以上三十万元以下罚款。

第八十一条 未经国务院银行业监督管理机构批准，擅自设立商业银行，或者非法吸收公众存款、变相吸收公众存款，构成犯罪的，依法追究刑事责任；并由国务院银行业监督管理机构予以取缔。

伪造、变造、转让商业银行经营许可证，构成犯罪的，依法追究刑事责任。

第八十二条 借款人采取欺诈手段骗取贷款，构成犯罪的，依法追究刑事责任。

第八十三条 有本法第八十一条、第八十二条规定的行为，尚不构成犯罪的，由国务院银行业监督管理机构没收违法所得，违法所得五十万元以上的，并处违法所得一倍以上五倍以下罚款；没有违法所得或者违法所得不足五十万元的，处五十万元以上二百万元以下罚款。

第八十四条 商业银行工作人员利用职务上的便利，索取、收受贿赂或者违反国家规定收受各种名义的回扣、手续费，构成犯罪的，依法追究刑事责任；尚不构成犯罪的，应当给予纪律处分。

有前款行为，发放贷款或者提供担保造成损失的，应当承担全部或者部分赔偿责任。

第八十五条 商业银行工作人员利用职务上的便利，贪污、挪用、侵占本行或者客户资金，构成犯罪的，依法追究刑事责任；尚不构成犯罪的，应当给予纪律处分。

第八十六条 商业银行工作人员违反本法规定玩忽职守造成损失的，应当给予纪律处分；构成犯罪的，依法追究刑事责任。

违反规定徇私向亲属、朋友发放贷款或者提供担保造成损失的，应当承担全部或者部分赔偿责任。

第八十七条 商业银行工作人员泄露在任职期间知悉的国家秘密、商业秘密的，应当给予纪律处分；构成犯罪的，依法追究刑事责任。

第八十八条 单位或者个人强令商业银行发放贷款或者提供担保的，应当对直接负责的主管人员和其他直接责任人员或者个人给予纪律处分；造成损失的，应当承担全部或者部分赔

偿责任。

商业银行的工作人员对单位或者个人强令其发放贷款或者提供担保未予拒绝的，应当给予纪律处分；造成损失的，应当承担相应的赔偿责任。

第八十九条 商业银行违反本法规定的，国务院银行业监督管理机构可以区别不同情形，取消其直接负责的董事、高级管理人员一定期限直至终身的任职资格，禁止直接负责的董事、高级管理人员和其他直接责任人员一定期限直至终身从事银行业工作。

商业银行的行为尚不构成犯罪的，对直接负责的董事、高级管理人员和其他直接责任人员，给予警告，处五万元以上五十万元以下罚款。

第九十条 商业银行及其工作人员对国务院银行业监督管理机构、中国人民银行的处罚决定不服的，可以依照《中华人民共和国行政诉讼法》的规定向人民法院提起诉讼。

#### 第九章 附则

第九十一条 本法施行前，按照国务院的规定经批准设立的商业银行不再办理审批手续。

第九十二条 外资商业银行、中外合资商业银行、外国商业银行分行适用本法规定，法律、行政法规另有规定的，依照其规定。

第九十三条 城市信用合作社、农村信用合作社办理存款、贷款和结算等业务，适用本法有关规定。

第九十四条 邮政企业办理商业银行的有关业务，适用本法有关规定。

第九十五条 本法自1995年7月1日起施行。

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# ATTACHMENT 21

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## Guidelines of the 12<sup>th</sup> Five-Year Plan for National Economic and Social Development (Excerpt)

The Guidelines of the 12<sup>th</sup> Five-Year (2011-2015) Plan of the People's Republic of China for the National Economic and Social Development is compiled according to the "Suggestions of the Central Committee of the Communist Party of China on the Formulation of the 12<sup>th</sup> Five-Year Plan for National Economic and Social Development" and its main purpose is to clarify the national strategic intention, define the key emphasis in the government work and guide the behavior of market subject. It is the magnificent blue print of China's economic and social development; it is the common program of action of our people of all nationalities and it is the important basis for the government to fulfill the responsibility of economic adjustment, market control and surveillance, social management and public service.

### Chapter1 Transforming growth pattern, create a new situation for scientific development

#### Section1 Development Environment

#### Section2 Guiding Principles

#### Section3 Main Targets

#### Section4 Policy Direction

### Chapter2 Strengthen and benefit the farmers, accelerating construction of socialist new countryside

#### Section5 Accelerating the development of modern agriculture

1. Strengthen safeguard of food security
2. Promote strategic adjustment of agricultural structures
3. Accelerating agricultural technology innovation
4. Perfect agricultural socialized service system

#### Section6 Expanding the channels for farmer's income

1. Consolidate and increase family operating income
2. Strive to increase wages income
3. Strongly increase transferable income

#### Section7 Improve the rural production and living standards

1. Improve plan management standard of villages and towns
2. Strengthen rural infrastructure construction
3. Strengthen rural public service

#### 4. Advance comprehensive improvement of rural environment

#### Section8 Improve the institution for rural development

1. Adhere to and perfect basic rural operational system
2. Establish and perfect urban and rural development integration
3. Increase activeness of county economy

#### Chapter3 Transformation and upgrading, enhancing the core competitiveness of industries

#### Section9 Reform and Improve manufacturing industry

Optimize structure, improve varieties and quality, enhance industry supporting capability, eliminate backward production capacity, develop the advanced equipment manufacturing industry, adjust the optimize raw material industries, transform and improve the consumer goods industry, and promoting the enlargement and enhancement of manufacturing industries.

##### 1. Advance structural adjustment of key industries

The equipment manufacturing industry should improve the level of R&D and system integration of basic techniques, basic materials and basic components, strengthen the R&D and industrialization of critical technological equipment, and promote the intellectualization of equipment products. ...(omitted)...The smelting and building material industries should control overall volume expansion strictly, optimize variety structure, and make new progress in product R&D, integrated resources utilization, energy conservation and emission reduction based on domestic demand. ...(omitted)...Strengthen the elimination of backward production capacity, and suppress and channel off excess capacity.

##### 2. Optimize industry layout

Optimize the productivity layout of key industries in light of regional functional positioning, and in consideration of such factors as energy resources, environmental capacity and market space. Major domestic products of energy and mineral resources are to be located in places rich in resources in central and western China with priority, and major projects that utilize imported resources mainly are to be located in coastal and frontier areas with priority. The relocation of urban enterprises of iron and steel, non-ferrous metals and chemicals should be carried out orderly. ...(omitted)

##### 3. Strengthen enterprises' technology reform

Formulate policies that support the technical improvement of enterprises, and accelerate the application of new technologies, new materials, new techniques and new equipment to improve traditional industries and market competitiveness. Support enterprises to improve equipment level, optimize production processes, accelerate the elimination of backward technologies and equipment, and improve the overall level of integrated utilization of energy resources. ...(omitted)

##### 4. Guide enterprises' merger and reorganization



Stick to market-based operations, give play to the role of enterprises as market players, improve related policies and eliminate institutional barriers, focus on automobile, steel, cement, machine manufacture, primary aluminum and other industries, promote superior enterprises to powerful combination and trans-regional merger and recombination, and enhance industrial concentration.....(omitted)

#### 5. Promote the development of small and medium sized enterprises

Strongly develop SMEs, and improve the system of policies and regulations for SMEs. Accelerate SMEs' transformation of development patterns, strengthen quality and integrity building, and improve product quality and competitiveness....(omitted)

#### Section10 Foster and develop strategic emerging sectors

1. Promote the leapfrog development of key fields
2. Implement industry innovation and development projects
3. Strengthen policy support and guidance

#### Section11 Accelerate the reform of energy production and utilization mode

1. Promote the development of diversified and clean energy sources
2. Optimize the layout of energy development
3. Strengthen the construction of energy transmission channels

#### Section12 Construct comprehensive transportation system

1. Improve inter-regional traffic networks
2. Construct inter-city express networks
3. Give priority to public traffic
4. Improve traffic service level

#### Section13 Comprehensively improve the informationization level

1. Build new-generation information infrastructure
2. Accelerate socioeconomic IT building
3. Strengthen network and information security

#### Section14 Promote the development of marine economy

1. Optimizing the marine industry structure
2. Strengthening integrated marine management

#### Chapter4 Creating the environment necessary for extensive development in the services industry

#### Section15 Accelerating the development of production services

1. Orderly expansion of the financial services industry
2. Vigorously develop the modern logistics industry
3. Fostering the growth of high-tech services
4. Regulation to enhance business services

Section16 Vigorously developing the life services industry

1. Optimize the development of business services
2. Active development of tourism
3. Encourage the development of domestic services
4. Comprehensive development of sports facilities and the sports industry

Section17 Creating a favorable environment for the services industry

1. Accelerate the reform of the services sector
2. Improve services related policy

Chapter5 Optimizing the structure, accelerating the coordinated regional development and sound urbanization development

Section18: Implementing the overall strategy on regional development

1. Push forward a new round of Western Development
2. Comprehensive Boom the Old Industrial Bases such as Northeast Region
3. Vigorously Promote the Grow-Up of Central Region
4. Actively support East Region to Take the Lead in Development
5. Increase the Support Efforts to the Development of Old Revolutionary Base Areas, Minority Nationality Regions, border areas, and poverty areas

Section19 Implementing the strategy of major function regions

1. Optimize the national space development structure
2. Implement Classified Management Regional Policy
3. Implement differently-stressed performance evaluation and achievement evaluation
4. Establish and perfect the cohesion coordination mechanism

Section20 Actively and steadily promote urbanization

1. Forming strategic layout of urbanization
2. Steadily pushing the diverted agricultural population's transformation into town population

### 3. Increasing the comprehensive bearing capacity of cities and towns

#### Chapter6 Green development, construct energy conservation and environment friendly society

##### Section21 Actively cope with global climate change

1. Control Greenhouse gas emissions
2. Increase adaptability to climate change
3. Launch wide ranging international cooperation

##### Section22 Strengthen energy conservation and management

1. Vigorously enforce energy conservation
2. Enhance water resource conservation
3. Conserve and intensify land usage
4. Enhance exploration, protection and rational development of mineral resources

##### Section23: Vigorously develop circular economy

1. Implement circular production methods
2. Enhance the circular use of resources and recycling system
3. Popularize the green consumption model
4. Strengthen policy and technical support

##### Section24: Intensify environment protection

1. Enhance the reduction and administration of pollutant emissions
2. Take precautions on environment risks
3. Enhance environmental supervision

##### Section25: Accelerate ecological protection and repair

1. Establish an ecological safety barrier
2. Strengthen ecological protection and management
3. Establish ecological compensation mechanisms

##### Section26: Strengthen the construction of water conservation and disaster prevention and mitigation system

1. Improve the water supply protection capacity
2. Enhance high flood control capacity
3. Strengthen forecasting, prevention and emergency response to extreme weather, earthquakes

and natural disasters

Chapter7 Innovation driven, implementing the strategy of reinvigorating the country through science and education and the strategy of strengthening the country through human resource development

Section27 Strengthen the capability of technological innovation

1. Promote breakthrough of key science and technology
2. Accelerate enterprise-centered technology innovation system
3. Strengthen scientific infrastructure construction
4. Strengthen scientific and technological innovation support policies

Section28 Speeding up the reform and development of education

1. Arrange development of various educations of various levels
2. Vigorously promote education equity
3. Widely carry out quality-oriented education
4. Deepen reform of educational structure

Section29 Establish grand high-quality talent team

1. Focus on fostering innovative-type technology professionals
2. Promote balanced development of various kinds of professionals
3. Build up environment for excellent professionals to stand out from the crowd

Chapter8 Improve people's wellbeing, establish and improve basic public service system

Section30 Improve basic public service

1. Establish and improve the basic public service system
2. Innovate the provision methods of public service

Section31 Implementing the strategy of 'employment as priority

1. Adopt more active employment policies
2. Strengthen public employment service
3. Build harmonious labor relations

Section32 Appropriately adjust income and distribution

1. Deepening the wage system reform

2. Improve the importance of capital, technological and directorial factors in distribution system
3. Accelerate the improvement of incomes redistribution mechanism
4. Regulate the distribution order

Section33 Improve the social security system which covered urban and rural residents

1. Accelerate the improvement of social insurance system
2. Strengthen the establishment of social assistance system
3. Active development of social welfare and philanthropy

Section34 Improve basic health care system

1. Strengthen the building of public health service system
2. Strengthen the building of urban and rural medical service system
3. Improve the medical insurance system
4. Improve the medicine supply system
5. Actively and steadily advance the reform of public hospitals
6. Support the development of traditional Chinese medicine

Section 35 Improve construction of affordable houses

1. Improve housing supply system
2. Increase the supply of low-income housing
3. Improve the real estate market regulation

Section36 Comprehensively carrying out population work

1. Strengthen the family planning service
2. Promote the overall development of the women
3. Ensure the priority of the development of the children
4. Actively tackle the aging of population
5. Accelerate the development of industries for people with disabilities

Chapter9 Cure the symptoms and the roots, strengthen and innovate social management

Section37 Innovate social management institution

1. Improve the social management pattern
2. Innovate the social management mechanism

Section38 Intensify the autonomy and service function of urban and rural community

1. Improve the management structure of community.
2. Construct the platform for social management and service.

Section39 Strengthen the construction of social organizations

1. Foster the development of social organizations.
2. Strengthen the supervision and management of social organization.

Section40 Improve the mechanism of protecting public interests

1. Expanding the channels for expressing public opinions.
2. Improve the meditation mechanism to social contradictions.

Section 41 Strengthen the construction of public security system

1. Safeguard the security of food and drugs
2. Strict management on safe production
3. Improve the emergency responding system
4. Improve public security

Chapter10 Inherit and innovate, promoting the big development and prosperous of culture

Section42 Improving the civilization and quality of all nations

Section43 Promote cultural innovation

Section44 Promote prosperous development of cultural undertaking and cultural industry

Chapter11 Reform in difficult areas, improving socialism institution of market economy

Section45 Adhere and improve basic economic system

1. Deepen the reform of state owned enterprises
2. Optimize state owned capital management system
3. Support and guide the development of the non-public economy

Section46 Promote administrative reform

1. Speed up the transformation of government function
2. Strengthen scientific and democratic decision-making mechanism
3. Strengthen the system of government performance assessment and administrative accountability
4. Step up the restructuring of different categories of public institutions

#### Section47 Accelerate fiscal and taxation system reform

1. Deepen the fiscal system reform
2. Improve budget management system
3. Reform and improve tax system

#### Section48 Deepen the financial system reform

1. Deepen reform of the financial institutions
2. Press ahead with the establishment of the system of multilevel financial markets
3. Improve financial control mechanism
4. Enhance financial regulation

#### Section49 Deepen the reform of price of resource products and fees for environmental protection

1. Improve the mechanism for setting prices for resource products
2. Carry forward the reform of environmental protection charges
3. Establish a sound resource property rights exchange mechanism

#### Chapter 12 Mutual beneficial and win-win, improving the opening up

##### Section50 Improve regional opening up pattern

1. Deepen the "opening up" of the coastal areas
2. Expand the "opening up" of inland areas
3. Speeding up the "opening up" of border areas

##### Section51 Optimize foreign trade structure

1. Nurturing a new competitive advantage for export
2. Improving the comprehensive effect of imports
3. Vigorous development of trade in services

##### Section52 Coordinate 'Bring in' and 'Going Out'

1. Increasing the level of foreign capital usage
2. Speeding up the implementation of the 'Go out' strategy

##### Section53 Actively participate in global economic governance and regional cooperation

#### Chapter13 Develop democracy; promote the construction of socialism political civilization

Section54 Develop socialism democratic politics

Section55 Comprehensively promote the construction of legal system

Section56 Strengthen efforts to promote clean government and combat corruption

Chapter14 Deepen cooperation; construct the common homeland for Chinese nation

Section57 Maintain Hong Kong and Macao's long term prosperity and stability

1. Support Hongkong and Macao consolidate and lift competitive advantages.
2. Support Hongkong and Macao to foster emerging sectors.
3. Deepen the cooperation between inland and Hongkong/Macao.

Section58 Promote the peaceful development of cross strait relations and reunification of motherland

1. Establish and improve the cross-strait economic cooperation mechanism
2. Comprehensively deepen cross-strait economic cooperation
3. Support the development of West Coast Economic Zone

Chapter15 Civil-military integration, strengthen the construction of national defense and army modernization

Section59 Strengthen the construction of national defense and army modernization

Section60: Promote the development of civil-military integration

Chapter16 Strengthen implementation, achieve the grand development blueprint

Section61 Improve the implementing and evaluation mechanism

1. Clearly define the responsibilities for implementation of the Plan
2. Strengthen overall policy planning and coordination
3. Put into practice comprehensive evaluation and appraisal
4. Strengthen monitoring and evaluation of the Plan

Section 62 Strengthen the coordinated management