
Implementation Plan for Tariff (Year 2011)

General Administration of Customs:

"Implementation Plan for Tariff (Year 2010)" has already been reviewed and passed in the 6th plenary session of Customs tariff Commission of the State Council, and been approved by the State Council. This Plan will come into force as of January 1st, 2011. We hereby inform you of that.

Appendix: Implementation Plan for Tariff (Year 2011)

Customs tariff Commission of the State Council

December 2nd, 2010

Appendix:

Implementation Plan for Tariff (Year 2010)

I. Adjustment of import tax

(1) Regarding MFN tariff rate:

(a) 45 tariff items in 8 categories including wheat shall be subject to tariff rate quota control, and the tariff items and rates remain the same. Certain amount of cotton import out of quota shall be subject to 5%-40% slide tax. The Urea, combined fertilizer, diammonium phosphate shall be subject to interim quota rate of 1% (see attached form 1).

(b) Specific duty and compound duties shall be imposed to 55 commodities including sensitive material; among that, specific duty rate of 8 film-related tariff items shall be adjusted. (see attached form 2).

(c) The customs continue inspecting and administrating 9 ex information technology products, the tariff items and rates of which remain the same.

(a) The other MFN tariff rates remain the same.

(2) Part of import commodities including fuel oil shall be subject to temporary tax rate (Please refer to attached form 3).

(3) Conventional tariff to relevant countries or regions shall be in accordance with trade or favorable tariff agreement between China and relevant countries. (see attached form 4)

(a) 1778 tax items commodities originated from Korea, India, Sri Lanka, Bangladesh and Laos shall be subject to conventional tariff in "Asia Pacific treaty".

(b) Certain commodities originated from Brunei, Indonesia, Malaysia, Singapore, Thailand, Philippines, Vietnam, Laos, Myanmar, Cambodia shall be subject to conventional tariff in

China-ASEAN free trade zone agreement.

(c) 7080 tax items commodities from Chile shall be subject to conventional tariff in China-Chile Free Trade Agreement.

(d) 6289 tax items commodities from Pakistan shall be subject to conventional tariff in Sino-Pakistani Free Trade Agreement.

(e) 7091 tax items commodities from New Zealand shall be subject to conventional tariff in China-New Zealand Free Trade Agreement.

(f) 2760 tax items commodities from Singapore shall be subject to conventional tariff in China-Singapore Free Trade Agreement.

(g) 6855 tax items commodities from Singapore shall be subject to conventional tariff in China-Singapore Free Trade Agreement.

(h) 1623 tax items commodities from Hong Kong with standards approved by the country of origin shall be subject to 0 tariff.

(i) 1215 tax items commodities from Macao with standards approved by the country of origin shall be subject to 0 tariff.

(j) 557 tax items commodities from Taiwan start to be subject to conventional tariff in Trade in Goods Early Harvest Plan of Cross-Strait Economic Cooperation Framework Agreement.

(4) Special preferential tariff rates shall be imposed on certain tax items commodities in accordance with trade or favorable tariff agreement, bilateral agreements exchanged or decisions of State Council between China and 41 most un-developed countries recognized by UN, including 4 countries from Southeast Asia including Laos, 30 countries from Africa including Sudan, 7 countries including Yemen. (see attached form 5)

(5) General rates shall remain the same.

2. Adjustment of import tax

(1) Export tariff rate in "export tariff" shall remain the same.

(2) Temporary tariff rates shall be imposed on certain export commodities including eel fry; certain chemical fertilizer and other commodities shall be subject to special export tariffs (see attached form 6). The scope of trade forms covered by tariff remains the same.

3. Adjustment of tax tariff and tax items.

Please refer to attached form 7 for adjustment of tariff nomenclature and items. After adjustment, there are 7977 tariff items in tariff 2011 version.

Attached form 1,2,3,6,7 is attached; other attached forms are temporarily omitted.

Attached form 1: Table of import tariff rates of commodities subject to tariff rate quota

Attached form 2: Table of specific duty and compound duty of imported commodities

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Attached form 3: Table of temporary tax rate of imported commodities

Attached form 6: Table of tariff rates of exported commodities

Attached form 7: Table of adjustment of tariff items

* Note: Only the part related to steel or aluminum products and relevant raw materials are translated below:

Attached form 4: Table of temporary tax rate of imported commodities

Serial No.	Ex	Tariff No.	Commodity Name	2011 MFN tariff rate (%)	2011 temporary tax rate (%)
283	ex	72031000	Hot-birquetted iron	2	0
284		72041000	Waste and scrap of cast iron	2	0
285		72043000	Waste and scrap of tinned iron or steel	2	0
286		72044100	Iron and steel scrap generated from mechanical processing production	2	0
287	ex	72269990	Other flat-rolled products of other alloy steel, Fe-Ni alloys strip, width <600mm (production of the frame for electronic integrated circuits)	7	4
77		28182000	Aluminum oxide, but artificial corundum excluded	8	0
309		76011090	electrolytic aluminum	5	0
310		76020000	Aluminum waste and scrap	1.5	0
211		76061129	Non-alloyed aluminum plates, sheets, strips of a thickness of 0.3mm or more but not exceeding 0.36mm	6	1

Attached form 7: Table of tariff rates of exported commodities

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Serial No.	Ex	Tariff No.	Commodity Name (abbreviation)	Export tax rate (%)	2011 temporary tax rate (%)	2011 special export tax rate (%)
216		72031000	Ferrous products obtained by direct reduction of iron ore		25	
218		72041000	Waste and scrap of cast iron	40		
219		72042100	Stain steel waste and scrap	40		
220		72042900	Other waste and scrap of alloy steel	40		
221		72043000	Waste and scrap of tinned iron or steel	40		
222		72044100	Iron and steel scrap generated from mechanical processing production	40		
223		72044900	Other ferrous waste and scrap	40		
224		72045000	Re-melting scrap ingots	40		
225	ex	72051000	steel emery with angular (grain with angular, without spherical arc, grain quantity>80%)		25	
226		72052900	Other granules, of pig iron, spiegeleisen, iron or steel		25	
227		72061000	Iron and non-alloy steel ingots		25	
228		72069000	Iron and non-alloy steel in other primary forms		25	
229		72071100	Billet Steel of rectangular cross-section and with the width measuring less than twice the thickness, C<0.25%		25	
230		72071200	Other billet Steel of rectangular cross-section, C<0.25%		25	
231		72071900	Other billet Steel, C<0.25%		25	
232		72072000	Other billet Steel, C \geq 0.25%		25	
233		72131000	hot-rolled wire rods with pressing decorative pattern		15	
234		72132000	Other free cutting hot-rolled steel wire rods		15	
235		72139100	Other hot-rolled wire rods with circular section, diameter <14mm		15	
236		72139900	Other hot-rolled wire rods		15	
237		72142000	hot-rolled bars with hot pressing decorative pattern		15	

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238	72143000	Hot-processing and free-cutting steel bars		15	
239	72149100	Other hot-processing bars of rectangular section		15	
240	72149900	Other hot-processing bars		15	
241	72151000	Cold-finished, free-cutting steel bars		15	
242	72155000	cold-formed or cold-finished other bars		15	
243	72159000	Other bars of iron or non-alloy steel		15	
244	72181000	Stainless steel in ingots and other primary forms		15	
245	72189100	Semi-finished products of stainless steel of rectangular(other than square) cross-section		15	
246	72189900	Other semi-finished products of stainless steel		15	
247	72191312	Not acid pickled, of a thickness of 3mm or more but less than 4.75mm ,containing more than 5.5% by weight of manganese of Ferro-chromiam-manganese steel coils or plates		10	
248	72191322	Acid pickled, of a thickness of 3mm or more but less than 4.75mm ,containing more than 5.5% by weight of manganese of Ferro-chromiam-manganese steel coils or plates		10	
249	72191412	Not acid pickled, of a thickness of less than 3 mm ,containing more than 5.5% by weight of manganese of Ferro-chromiam-manganese steel coils or plates		10	
250	72191422	Acid pickled, of a thickness of less than 3 mm ,containing more than 5.5% by weight of manganese of Ferro-chromiam-manganese steel		10	

			coils or plates			
251		72241000	Other alloy steel in ingots or other preliminary forms		15	
252		72249010	Raw casting forging stocks, individual piece weight of 10t or more		15	
253		72249090	Other alloy steel stocks		15	
290		76011010	Not alloyed aluminum, containing by weight 99.95% or more of aluminum	30	0	
291		76011090	Not alloyed aluminum, containing by weight less than 99.95% of aluminum	30	15	
292		76012000	Unwrought aluminum alloys	30	15	
293		76020000	Aluminum waste and scrap	30	15	
294		76041010	Not alloyed aluminum bars, rods	20	15	
295		76041090	Not alloyed aluminum profiles	20	0	
296		76042100	Hollow profiles of aluminum profiles	20	0	
297	ex	76042910	Other bars, rods of aluminum alloys (cross-sectional perimeter of 210mm or more)	20	15	
298	cx	76042910	Other bars, rods of aluminum alloys (cross-sectional perimeter of less than 210mm)	20	5	
299		76042990	alloyed other aluminum profiles	20	0	
300		76051100	Non-alloyed aluminum wire of which the maximum cross-sectional dimension exceeding 7mm	20	0	
301		76051900	Other non-alloyed aluminum wires	20	0	
302		76052100	Alloyed aluminum wire of which the maximum cross-sectional dimension exceeding 7mm	20	0	
303		76052900	Other aluminum wires	20	0	

304		76061121	Rectangular non-alloyed aluminum plates, sheets and strip of aluminum-plastic composite of a thickness of 0.3mm or more but not exceeding 0.36mm	20	0	
305		76061129	Other rectangular non-alloyed aluminum plates, sheets and strip of a thickness of 0.3mm or more but not exceeding 0.36mm	20	0	
306		76061191	Other rectangular non-alloyed aluminum plates, sheets and strip of aluminum-plastic composite	20	0	
307		76061199	Other rectangular non-alloyed aluminum plates, sheets and strip	20	0	
308		76061220	rectangular plates, sheets, strips of alloyed aluminum, of a thickness less than 0.28mm	20	0	
309		76061230	rectangular plates, sheets, strips of alloyed aluminum, of a thickness of 0.28mm or more but not exceeding 0.35mm	20	0	
310		76061251	rectangular plates, sheets, strips of alloyed-aluminum-plastic composite, of a thickness of more than 0.35mm but not exceeding 4mm	20	0	
311		76061259	Other rectangular plates, sheets, strips of alloyed-aluminum, of a thickness of more than 0.35mm but not exceeding 4mm	20	0	
312		76061290	Non-rectangular plates, sheets, strips of non-alloyed aluminum	20	0	
313		76069100	Non-rectangular plates, sheets, strips of non-alloyed aluminum	20	0	
314		76069200	Non-rectangular plates, sheets, strips of alloyed aluminum	20	0	

Attached form 8: Table of adjustment of tariff items

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Before Adjustment				After Adjustment				Note on sub-item	Note
Tariff No.	Commodity Name	MFN tariff rate (%)	General tariff rate (%)	Tariff No.	Commodity Name	MFN tariff rate (%)	General tariff rate (%)		
72.02	Ferro-alloys			72.02	Ferro-alloys				
	--other:				--other:				
	--Na-Fe-B alloy:				--Na-Fe-B alloy:				
7202.9911	----Rapid setting permanent magnet film	2	11	7202.9911	----Rapid setting permanent magnet film	2	11		
7202.9912	---magnetic powder	2	11	7202.9912	---magnetic powder	2	11		
7202.9919	---other	2	11		---other	2	11		
7202.9990	--other:	2	11		---other:				
				7202.9919	----containing by weight more than 10% of rare earth elements	2	11		
				7202.9990	----others	2	11		
72.16	Angles, shapes and sections of iron or non-alloy steel:			72.16	Angles, shapes and sections of iron or non-alloy steel:				
	-other angles, shapes and sections, not				-other angles, shapes and sections, not further				

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	further worked than hot-rolled, hot-drawn or extruded:				worked than hot-rolled, hot-drawn or extruded:				
7216.5010	---Z sections	6	14	7216.5010	--Z sections	6	14		
				7216.5020	---Bulb flat steel	3	20		
7216.5090	---others	3	20	7216.5090	---others	3	20		
72.19	Flat-rolled products of stainless steel, of a width of 600mm or more:			72.19	Flat-rolled products of stainless steel, of a width of 600mm or more:				
	-not further worked than hot-rolled:				-not further worked than hot-rolled:				
7219.3300	--of a thickness exceeding 1mm but less than 3mm:	10	40		--of a thickness exceeding 1mm but less than 3mm:				
					---containing more than 5.5% by weight of manganese of ferro chromium-manganese steel	10	40		
					---others	10	40		
76.06	Aluminum plates, sheets and			76.06	Aluminum plates, sheets and				

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	strip, of a thickness exceeding 0.2mm:				strip, of a thickness exceeding 0.2mm:				
	-rectangular (including square):				-rectangular (including square):				
	--of aluminum, not alloyed:				--of aluminum, not alloyed:				
7606.1120	---of a thickness of 0.3mm or more but not exceeding 0.36mm	6	50		---of a thickness of 0.3mm or more but not exceeding 0.36mm				
				7606.1121	----aluminum-plastic composite	6	50		
				7606.1129	---other	6	50		
7606.1190	---other	6	50		---other				
				7606.1191	----aluminum-plastic composite	6	30		
				7606.1199	----other	6	30		
	--of aluminum alloys				--of aluminum alloys				
7606.1220	---of a thickness less than 0.28mm	6	30	7606.1220	---of a thickness less than 0.28mm	6	30		
7606.1230	---of a thickness of 0.28mm or more but	6	30	7606.1230	---of a thickness of 0.28mm or more but	6	30		

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	not exceeding 0.35mm				not exceeding 0.35mm				
7606.1250	---of a thickness of 0.28mm or more but not exceeding 4mm	6	30		--of a thickness of 0.28mm or more but not exceeding 4mm				
				7606.1251	---aluminum-plastic composite	6	50		
				7606.1259	---other	6	50		
7606.1290	---other	6	30	7606.1290	---other	6	50		