

Implementation Plan for Tariff (Year 2010)

General Administration of Customs:

"Implementation Plan for Tariff (Year 2010)" has already been reviewed and passed in the 5th 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, 2010. We hereby inform you of that.

Appendix: Implementation Plan for Tariff (Year 2010)

Customs tariff Commission of the State Council

December 8th, 2009

Appendix:

Implementation Plan for Tariff (Year 2010)

I. Adjustment of import tax

(1) In accordance with tariff diminution obligation upon the entrance of WTO, the import tax adjustment is as follows:

(a) Reduce the MFN tariff rate of 5 tax items including polyester cloth in "import tariff"; fix the MFN tariff rate of 1 tax item, namely wet blue leather, to 6% (see attached form 1); the others remain the same.

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

(c) 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 2).

(d) Specific duty and compound duties shall be imposed to 55 commodities including frozen chicken, and the tariff rates remain the same(see attached form 3).

(2) Greenland goes flatfish and part of import commodities shall be subject to temporary tax rate (Please refer to attached form 4).

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

(a) 1767 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 Brunci, Indonesia, Malaysia, Singapore, Thailand,

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Philippines, Vietnam, Laos, Myanmar, Cambodia shall be subject to conventional tariff in China-ASEAN free trade zone agreement.

(c) 7029 tax items commodities from Chile shall be subject to conventional tariff in China-Chile Free Trade Agreement.

(d) 6240 tax items commodities from Pakistan shall be subject to conventional tariff in Sino-Pakistani Free Trade Agreement.

(e) 7040 tax items commodities from New Zealand shall be subject to conventional tariff in China-New Zealand Free Trade Agreement.

(f) 2753 tax items commodities from Singapore shall be subject to conventional tariff in China-Singapore Free Trade Agreement.

(g) 1587 tax items commodities from Hong Kong with standards approved by the country of origin shall be subject to 0 tariff.

(h) 1209 tax items commodities from Macao with standards approved by the country of origin shall be subject to 0 tariff.

(4) Special preferential tariff rates shall be imposed on certain tax items commodities in accordance with trade or favorable tariff agreement or decisions of State Council between China and 41 most un-developed countries recognized by UN, including 4 countries from Southeast Asia including Laos, 31 countries from Africa including Ethiopia, 6 countries including Afghanistan.

(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 7). Among those, regarding commodities export tariff imposed on before January 1st, 2010, the scope of trade forms covered by tariff remain the same.

3. Adjustment of tax tariff and tax items.

Please refer to attached form 8 for adjustment of tariff nomenclature and items. After adjustment, there are 7923 tariff items in tariff 2010 version.

Attached form 1,2,3,4,7,8 is attached; other attached forms are temporarily omitted.

Attached form 1: Table of adjustment of MFN tariff rates of imported commodities

Attached form 2: Table of import tariff rates of commodities subject to tariff rate quota

Attached form 3: Table of specific duty and compound duty of imported commodities

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

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Attached form 7: Table of tariff rates of exported commodities

Attached form 8: 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	2010 MFN tariff rate (%)	2010 temporary tax rate (%)
267	ex	72031000	Hot-birquetted iron	2	0
268		72041000	Waste and scrap of cast iron	2	0
269		72043000	Waste and scrap of tinned iron or steel	2	0
270		72044100	Iron and steel scrap generated from mechanical processing production	2	0
271	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
72		28182000	Aluminum oxide, but artificial corundum excluded	8	0
293		76011090	electrolytic aluminum	5	0
294		76020000	Aluminum waste and scrap	1.5	0
295		76061120	Non-alloyed aluminum plates, sheets, strips of a thickness of 0.3mm or more but not exceeding 0.36mm	6	2

Attached form 7: Table of tariff rates of exported commodities

Serial No.	Ex	Tariff No.	Commodity Name (abbreviation)	Export tax rate (%)	2010 temporary tax	2010 special export tax rate (%)
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				rate (%)	
209		72031000	Ferrous products obtained by direct reduction of iron ore	25	
211		72041000	Waste and scrap of cast iron	40	
212		72042100	Stain steel waste and scrap	40	
213		72042900	Other waste and scrap of alloy steel	40	
214		72043000	Waste and scrap of tinned iron or steel	40	
215		72044100	Iron and steel scrap generated from mechanical processing production	40	
216		72044900	Other ferrous waste and scrap	40	
217		72045000	Re-melting scrap ingots	40	
218	ex	72051000	steel emery with angular (grain with angular, without spherical arc, grain quantity>80%)	25	
219		72052900	Other granules, of pig iron, spiegeleisen, iron or steel	25	
220		72061000	Iron and non-alloy steel ingots	25	
221		72069000	Iron and non-alloy steel in other primary forms	25	
222		72071100	Billet Steel of rectangular cross-section and with the width measuring less than twice the thickness, C<0.25%	25	
223		72071200	Other billet Steel of rectangular cross-section, C<0.25%	25	
224		72071900	Other billet Steel, C<0.25%	25	
225		72072000	Other billet Steel, C≥0.25%	25	
226		72131000	hot-rolled wire rods with pressing decorative pattern	15	
227		72132000	Other free cutting hot-rolled steel wire rods	15	
228		72139100	Other hot-rolled wire rods with circular section, diameter <14mm	15	
229		72139900	Other hot-rolled wire rods	15	
230		72142000	hot-rolled bars with hot pressing decorative pattern	15	
231		72143000	Hot-processing and free-cutting steel bars	15	
232		72149100	Other hot-processing bars of rectangular section	15	
233		72149900	Other hot-processing bars	15	
234		72151000	Cold-finished, free-cutting steel	15	

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			bars			
235		72155000	cold-formed or cold-finished other bars		15	
236		72159000	Other bars of iron or non-alloy steel		15	
237		72181000	Stainless steel in ingots and other primary forms		15	
238		72189100	Semi-finished products of stainless steel of rectangular (other than square) cross-section		15	
239		72189900	Other semi-finished products of stainless steel		15	
240		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-chromium-manganese steel coils or plates		10	
241		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-chromium-manganese steel coils or plates		10	
242		72191412	Not acid pickled, of a thickness of less than 3 mm, containing more than 5.5% by weight of manganese of Ferro-chromium-manganese steel coils or plates		10	
243		72191422	Acid pickled, of a thickness of less than 3 mm, containing more than 5.5% by weight of manganese of Ferro-chromium-manganese steel coils or plates		10	
244		72241000	Other alloy steel in ingots or other preliminary forms		15	
245		72249010	Raw casting forging stocks, individual piece weight of 10t or more		15	

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246	72249090	Other alloy steel stocks		15	
282	76011010	Not alloyed aluminum, containing by weight 99.95% or more of aluminum	30	0	
283	76011090	Not alloyed aluminum, containing by weight less than 99.95% of aluminum	30	15	
284	76012000	Unwrought aluminum alloys	30	15	
285	76020000	Aluminum waste and scrap	30	15	
286	76041010	Not alloyed aluminum bars, rods	20	15	
287	76041090	Not alloyed aluminum profiles	20	0	
288	76042100	Hollow profiles of aluminum profiles	20	0	
289	76042910	Other bars, rods of aluminum alloys (cross-sectional perimeter of 210mm or more)	20	15	
290	76042910	Other bars, rods of aluminum alloys (cross-sectional perimeter of less than 210mm)	20	5	
291	76042990	alloyed other aluminum profiles	20	0	
292	76051100	Non-alloyed aluminum wire of which the maximum cross-sectional dimension exceeding 7mm	20	0	
293	76051900	Other non-alloyed aluminum wires	20	0	
294	76052100	Alloyed aluminum wire of which the maximum cross-sectional dimension exceeding 7mm	20	0	
295	76052900	Other aluminum wires	20	0	
296	76061120	Not-alloyed aluminum Rectangular plates of a thickness of 0.3mm or more but not exceeding 0.36mm	20	0	
297	76061190	Other rectangular plates, sheets, strips of non-alloyed aluminum	20	0	
298	76061220	rectangular plates, sheets, strips of	20	0	

			alloyed aluminum, of a thickness less than 0.28mm			
299		76061230	rectangular plates, sheets, strips of alloyed aluminum, of a thickness of 0.28mm or more but not exceeding 0.35mm	-20	0	
300		76061250	rectangular plates, sheets, strips of alloyed aluminum, of a thickness of more than 0.35mm	20	0	
301		76061290	Non-rectangular plates, sheets, strips of non-alloyed aluminum	20	0	
302		76069100	Non-rectangular plates, sheets, strips of alloyed aluminum	20	0	

Attached form 8: Table of adjustment of tariff items

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 (%)		
72.05	Granules and powers, of pig iron, spiegeleisen iron or steel			72.05	Granules and powers, of pig iron, spiegeleisen iron or steel				
	--powders				--powders				
	--of alloy steel			72052100	--of alloy steel	2	17		
72052110	---Nd-fe-b magnetic powders	2	17						Tariff item position is adjusted
72052190	---other	2	17						
72052900	--other	2	17	72052900	--other	2	17		

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