

**Directory of imported commodities of non-tax exemption to be used in  
foreign invested projects**

( In correspondence with 2002 Tariff List )

| No. | Description of Goods      | 2002 Tariff No.   | Notes |
|-----|---------------------------|---|-------|
| 1   | television receivers      | 8528.1210, 8528.1291, 8528.1292,<br>8528.1293,<br>8528.1310, 8528.1320, 8528.1330,<br>8528.1340,<br>8528.2100, 8528.2200, 8528.3010,<br>8528.3020   |       |
| 2   | Television cameras        | 8525.3091, 8525.3099, 8525.4041,<br>8525.4042, 8525.4049  |       |
| 3   | video tape recorders      | 8521.1011, 8521.1019, 8521.9090   |       |
| 4   | video tape reproducers    | 8521.1020, 8521.9010, 8521.9090   |       |
| 5   | hi-fi equipment           | 8518.1000, 8518.2100, 8518.2200,<br>8518.2900<br>8518.4000, 8518.5000, 8519.all tariff<br>No.<br>8520.3210, 8520.3300, 8527.1200,<br>8527.1300<br>8527.1900, 8527.2100, 8527.2900,<br>8527.3100, 8527.3200, 8527.3900 |       |
| 6   | air conditioning machines | 8415.1010, 8415.1021, 8415.1022,<br>8415.2000,<br>8415.8110, 8415.8120, 8415.8210,<br>8415.8220,<br>8415.8300   |       |
| 7   | refrigerators<br>freezers | 8418.1010, 8418.1020, 8418.1030,<br>8418.2100,<br>8418.2120, 8418.2130, 8418.2200,<br>8418.2900,<br>8418.3021, 8418.3029, 8418.4021,<br>8418.4029,  |       |

|    |  |   |   |
|----|--|---|---|
|    |  | 8418.5000   |   |
| 8  | washing machines                         | 8450.1110, 8450.1120, 8450.1190,<br>8450.1200,<br>8450.1900, 8450.2000, 8451.1000,  |   |
| 9  | cameras                                  | 9006.4000, 9006.5100, 9006.5300,<br>9006.5900   |   |
| 10 | photocopying machines                    | 9009.1110, 9009.1190, 9009.1210,<br>9009.1290,<br>9009.2110, 9009.2190, 9009.2210,<br>9009.2290,<br>9009.3010, 9009.3090                          |   |
| 11 | program-controlled switching systems     | 8517.3011, 8517.3013, 8517.3019,<br>8517.3091, 8517.3099  |   |
| 12 | microprocessings and external devices    | 8471.3000, 8471.4140, 8471.4940,<br>8471.5040,<br>8471.6010, 8471.6031, 8471.6032,<br>8471.6033,<br>8471.6039, 8471.6050, 8471.6060,<br>8471.6070 |   |
| 13 | telephone sets                           | 8517.1100, 8517.1910, 8517.1990   |   |
| 14 | radio paging receivers                   | 8527.9010, 8525.1090, 8525.2022,<br>8525.2023, 8525.2092, 8525.2099   | 8525.1090<br>radio paging<br>station only |
| 15 | facsimile machines                       | 8517.2100   |   |
| 16 | electronic calculators                   | 8470.1000, 8470.2100, 8470.2900   |   |
| 17 | typewriters and word-processing machines | 8469.1100, 8469.1200, 8469.2000,<br>8469.3000   |   |
| 18 | motor vehicles                           | 8702.all tariff No. ; 8703.all tariff No. ;<br>8704.all tariff No.  |   |
| 19 | motorcycles                              | 8711.all tariff No.   |   |

|    |        |  |  |
|----|--------|--|--|
| 20 | others | All tariff No. from Chapter 1 to 83, Chapter 91 to 97 in <i>Customs Import and Export Tariff of the People's Republic of China</i> | not including technology and parts and components and spare parts that import in company with project equipments |
|----|--------|--|--|

Note: If Equipments listed in this exhibit which include in "complete sets of equipment" meet the provision of "functional group", then they should be classified according to note 4 of category 16 and note 3 of Chapter 90 of the tariff list, otherwise, be classified according to actual description.

## 外商投资项目不予免税的进口商品目录

发布时间：2002年07月24日 状态：有效

(与2002年税则目录相对应)

序号 商品名称 2002年版税则号列 备注

1 电视机 8528.1210, 8528.1291, 8528.1292, 8528.1293,

8528.1310, 8528.1320, 8528.1330, 8528.1340,

8528.2100, 8528.2200, 8528.3010, 8528.3020

2 摄像机 8525.3091, 8525.3099, 8525.4041, 8525.4042, 8525.4049

3 录像机 8521.1011, 8521.1019, 8521.9090

4 放像机 8521.1020, 8521.9010, 8521.9090

5 音响设备 8518.1000, 8518.2100, 8518.2200, 8518.2900

8518.4000, 8518.5000, 8519. 全税号

8520.3210, 8520.3300, 8527.1200, 8527.1300

8527.1900, 8527.2100, 8527.2900,

8527.3100, 8527.3200, 8527.3900

6 空调扇 8415.1010, 8415.1021, 8415.1022, 8415.2000,

8415.8110, 8415.8120, 8415.8210, 8415.8220, 8415.8300

7 电冰箱/电冰柜 8418.1010, 8418.1020, 8418.1030, 8418.2100,

8418.2120, 8418.2130, 8418.2200, 8418.2900,

8418.3021, 8418.3029, 8418.4021, 8418.4029,

8418.5000

8 洗衣机 8450.1110, 8450.1120, 8450.1190, 8450.1200,

8450.1900, 8450.2000, 8451.1000,

9 照相机 9006.4000, 9006.5100, 9006.5300, 9006.5900

10 复印机 9009.1110, 9009.1190, 9009.1210, 9009.1290,

9009.2110, 9009.2190, 9009.2210, 9009.2290,

9009.3010, 9009.3090

11 程控电话交换机 8517.3011, 8517.3013, 8517.3019,

8517.3091, 8517.3099

12 微型计算机及外设 8471.3000, 8471.4140, 8471.4940, 8471.5040,

8471.6010, 8471.6031, 8471.6032, 8471.6033,

8471.6039, 8471.6050, 8471.6060, 8471.6070

13 电话机 8517.1100, 8517.1910, 8517.1990

14 无线寻呼机 8527.9010, 8525.1090, 8525.2022,

8525.2023, 8525.2092, 8525.2099 8525.1090 仅指无线寻呼系统基地台

15 传真机 8517.2100

16 电子计算器 8470.1000, 8470.2100, 8470.2900

17 打字机及文字

处理机 8469.1100, 8469.1200, 8469.2000, 8469.3000

18 汽车 8702. 全税号 ; 8703. 全税号 ; 8704. 全税号

19 摩托车 8711. 全税号

20 其他《中华人民共和国海关进口税则》中第 1 章至第 83 章、第 91 章至第 97 章的所有

税号 不含随项目设备进口的技术及配套件、备件

说明：“对成套设备”内含的本附件所列设备，如符合“功能机组”规定的，则按税则第 16 类类

注四和第 90 章章注三的规定归类，否则，按具体列名分别归类。