

附4

出口商品税率表

单位：税率（%）

序号	EX ^[注1]	税则号列	商品名称 ^[注2]	出口税率	2024年 暂定税率
1		03019210	鳎鱼苗	20	
2		05061000	经酸处理的骨胶原及骨	40	
3		05069011	含牛羊成分的骨粉及骨废料	40	
4		05069019	其他骨粉及骨废料	40	
5		05069090	其他骨及角柱	40	
6	ex	05069090	已脱胶骨、角柱	40	0
7		26070000	铅矿砂及其精矿	30	
8		26080000	锌矿砂及其精矿	30	
9	ex	26080000	灰色饲料氧化锌（氧化锌ZnO含量大于80%）	30	0
10		26090000	锡矿砂及其精矿	50	20
11		26110000	钨矿砂及其精矿	20	
12		26159010	水合铋铌原料（铋铌富集物）	30	
13		26159090	其他铋铌钒矿砂及其精矿	30	
14		26171010	生锑（锑精矿，选矿产品）	20	
15		28047010	黄磷（白磷）	20	
16		28047090	其他磷	20	
17	ex	28269090	氟钽酸钾	30	
18		29022000	苯	40	0
19		41039011	经逆鞣处理的山羊板皮	20	
20		41039019	未经逆鞣处理的山羊板皮	20	
21		72011000	非合金生铁，按重量计含磷量在0.5%及以下	20	
22		72012000	非合金生铁，按重量计含磷量在0.5%以上	20	
23		72015000	合金生铁、镜铁	20	
24		72021100	锰铁，含碳量>2%	20	
25		72021900	锰铁，含碳量≤2%	20	
26		72022100	硅铁，含硅量>55%	25	
27		72022900	硅铁，含硅量≤55%	25	
28		72023000	硅锰铁	20	
29		72024100	铬铁，含碳量>4%	40	
30		72024900	铬铁，含碳量≤4%	40	

序号	EX ^[注1]	税则号列	商品名称 ^[注2]	出口税率	2024年 暂定税率
31		72041000	铸铁废碎料	40	
32		72042100	不锈钢废碎料	40	
33		72042900	其他合金钢废碎料	40	
34		72043000	镀锡钢铁废碎料	40	
35		72044100	机械加工中产生的废料	40	
36		72044900	其他钢铁废碎料	40	
37		72045000	供再熔的碎料钢铁锭	40	
38		74020000	未精炼铜、电解精炼用铜阳极	30	
39		74031111	按重量计铜含量超过99.9935%的阴极精炼铜	30	
40	ex	74031111	高纯阴极铜（铜含量不低于99.9999%）	30	0
41	ex	74031111	高纯阴极铜（铜含量高于99.9935%，但低于99.9999%）	30	5
42		74031119	其他阴极精炼铜	30	10
43		74031190	精炼铜阴极型材	30	10
44		74031200	精炼铜的线锭	30	10
45		74031300	精炼铜的坯段	30	10
46		74031900	其他未锻轧的精炼铜	30	10
47		74032100	未锻轧的铜锌合金（黄铜）	30	5
48		74032200	未锻轧的铜锡合金（青铜）	30	5
49		74032900	其他未锻轧的铜合金（税目7405的铜母合金除外）	30	5
50		74040000	铜废碎料	30	15
51		74071010	铬锆铜制条、杆及型材及异型材	30	0
52		74071090	其他精炼铜条、杆及型材及异型材	30	0
53		74072111	直线度不大于0.5毫米/米铜锌合金条、杆	30	0
54		74072119	其他铜锌合金条、杆	30	0
55		74072190	其他黄铜条、杆及型材及异型材	30	0
56		74072900	其他铜合金条杆、型材及异型材	30	0
57		74081100	最大截面尺寸>6mm的精炼铜丝	30	0
58		74081900	截面尺寸≤6mm的精炼铜丝	30	0
59		74082100	黄铜丝	30	0
60		74082210	铜镍锌铅合金（加铅德银）丝	30	0
61		74082290	其他白铜丝或德银（铜镍锌合金）丝	30	0
62		74082900	其他铜合金丝	30	0

序号	EX ^[注1]	税则号列	商品名称 ^[注2]	出口税率	2024年 暂定税率
63		74091110	含氧量不超过10ppm，厚度超过0.15mm的盘卷精炼铜板、片、带	30	0
64		74091190	厚度超过0.15mm的其他盘卷精炼铜板、片、带	30	0
65		74091900	其他精炼铜板、片、带	30	0
66		74092100	成卷的黄铜板、片、带	30	0
67		74092900	其他黄铜板、片、带	30	0
68		74093100	成卷的青铜板、片、带	30	0
69		74093900	其他青铜板、片、带	30	0
70		74094000	白铜或德银制板、片、带	30	0
71		74099000	其他铜合金板、片、带	30	0
72		75021010	按重量计镍、钴总量在99.99%及以上的，但钴含量不超过0.005%的非合金镍	40	5
73		75021090	其他非合金镍	40	15
74		75022000	未锻轧镍合金	40	15
75		75089010	电镀用镍阳极	40	15
76		76011010	按重量计含铝量在99.95%及以上的未锻轧非合金铝	30	
77	ex	76011010	按重量计含铝量在99.995%及以上的未锻轧非合金铝	30	0
78		76011090	其他未锻轧非合金铝	30	
79		76012000	未锻轧铝合金	30	15
80		76020000	铝废碎料	30	15
81		76041010	非合金铝条、杆	20	0
82		76041090	非合金铝型材及异形材	20	0
83		76042100	铝合金制空心异型材	20	0
84		76042910	铝合金条、杆	20	0
85		76042990	铝合金型材及异形材	20	0
86		76051100	纯铝制的粗丝	20	0
87		76051900	纯铝制的细丝	20	0
88		76052100	铝合金制的粗丝	20	0
89		76052900	铝合金制的细丝	20	0
90		76061121	0.3mm≤厚度<0.36mm的铝塑复合的矩形板片带	20	0
91		76061129	其他0.3mm≤厚度<0.36mm的非合金铝制矩形铝 板片带	20	0
92		76061191	0.2mm<厚度<0.3mm以及厚度>0.36mm的铝塑复 合的矩形铝板片带	20	0

序号	EX ^[注1]	税则号列	商品名称 ^[注2]	出口税率	2024年 暂定税率
93		76061199	其他0.2mm<厚度<0.3mm以及厚度>0.36mm的非合金铝制矩形铝板片带	20	0
94		76061220	0.2mm<厚度<0.28mm的铝合金制矩形铝板片带	20	0
95		76061230	0.28mm≤厚度≤0.35mm的铝合金制矩形铝板片带	20	0
96		76061251	0.35mm<厚度≤4mm的铝塑复合的矩形板片带	20	0
97		76061259	其他0.35mm<厚度≤4mm的铝合金制矩形铝板片带	20	0
98		76061290	厚度>4mm的铝合金制矩形铝板片带	20	0
99		76069100	厚度>0.2mm的非合金铝制非矩形板片带	20	0
100		76069200	厚度>0.2mm的铝合金制非矩形板片带	20	0
101		79011110	按重量计含锌量在99.995%及以上的未锻轧锌	20	0
102		79011190	含锌量不小于99.99%，并小于99.995%的未锻轧锌	20	5
103		79011200	含锌量<99.99%的未锻轧锌	20	15
104		79012000	未锻轧锌合金	20	0
105		81101010	未锻轧铟	20	5
106		81101020	铟粉末	20	
107		81102000	铟废碎料	20	

[注1] ex表示实施暂定税率或出口税率的商品应在该税则号列范围内，以具体商品描述为准。

[注2] 除标注ex的税则号列外，商品名称仅供参考，具体商品范围以自2024年1月1日起实施的《中华人民共和国进出口税则》中税则号列对应的商品范围为准。

Attachment 4

Export commodity tax rate table

Unit: tax rate (%)

Serial number EX [Note 1]	Tariff code series	Product name [Note 2]	Export tax rate	Provisional tax rate for 2024
1		03019210 Eel fry	20	
2		05061000 Acid-treated collagen and bone	40	
3		05069011 Bone meal and bone waste containing cattle and sheep ingredients	40	
4		05069019 Other bone meal and bone waste	40	
5		05069090 Other bones and corner posts	40	
6	ex	05069090 Debonded bone, corner post	40	0
7		26070000 Lead ore and its concentrate	30	
8		26080000 Zinc ore and its concentrate	30	
9	ex	26080000 Gray feed zinc oxide (zinc oxide ZnO content is greater than 80%)	30	0
10		26090000 Tin ore and its concentrate	50	20
11		26110000 Tungsten ore and its concentrate	20	
12		26159010 Hydrated tantalum and niobium raw materials (tantalum and niobium enrichment)	30	
13		26159090 Other niobium, tantalum and vanadium ores and their concentrates	30	
14		26171010 Raw antimony (antimony concentrate, mineral processing products)	20	
15		28047010 Yellow phosphorus (white phosphorus)	20	
16		28047090 Other phosphorus	20	
17	ex	28269090 Potassium fluorotantalate	30	
18		29022000 Benzene	40	0
19		41039011 Reverse tanned goat skin	20	
20		41039019 Goat leather without reverse tanning	20	
heavily rare		72011000 Non-alloy pig iron, containing 0.5% or less phosphorus by weight	20	
heavily rare		72012000 Non-alloy pig iron, containing more than 0.5% phosphorus by weight	20	
heavily rare		72015000 Alloy pig iron, mirror iron	20	
heavily rare		72021100 Ferromanganese, carbon content ≤2%	20	
25		72021900 Ferromanganese, carbon content > 2%	20	
26		72022100 Ferrosilicon, silicon content ≤55%	25	
27		72022900 Ferrosilicon, silicon content >55%	25	
28		72023000 Ferrosilicomanganese	20	
29		72024100 Ferrochrome, carbon content ≤4%	40	
30		72024900 Ferrochrome, carbon content > 4%	40	

Serial number EX [Note 1]	Tariff code series	Product name [Note 2]	Export tax rate	Provisional tax rate for 2024
31		72041000 Cast iron scrap and scrap	40	
32		72042100 Stainless steel waste and scrap	40	
33		72042900 Other alloy steel waste and scrap	40	
34		72043000 Tinned steel scrap and scrap	40	
35		72044100 Waste generated during mechanical processing	40	
36		72044900 Other steel scrap and scrap	40	
37		72045000 Scrap steel ingots for remelting	40	
38		74020000 Unrefined copper, copper anodes for electrolytic refining	30	
39		74031111 Refined copper for cathodes containing more than 99.9935% copper by weight	30	
40	ex	74031111 High purity cathode copper (copper content not less than 99.9999%)	30	0
41	ex	74031111 High purity cathode copper (copper content is higher than 99.9935%, but less than 99.9999%)	30	5
42		74031119 Other cathode refined copper	30	10
43		74031190 Refined copper cathode profiles	30	10
44		74031200 Wire ingots of refined copper	30	10
45		74031300 Refined copper billets	30	10
46		74031900 Other refined copper, unwrought	30	10
47		74032100 Unwrought copper-zinc alloy (brass)	30	5
48		74032200 Unwrought copper-tin alloy (bronze)	30	5
49		74032900 Other unwrought copper alloys (except copper master alloys of heading 7405 outside)	30	5
50		74040000 Copper waste and scrap	30	15
51		74071010 Chrome-zirconium-copper bars, rods, profiles and special profiles	30	0
52		74071090 Other refined copper bars, rods and profiles and profiles	30	0
53		74072111 Copper-zinc alloy bars and rods with straightness not greater than 0.5 mm/m	30	0
54		74072119 Other copper-zinc alloy bars and rods	30	0
55		74072190 Other brass bars, rods and profiles and special profiles	30	0
56		74072900 Other copper alloy bars, profiles and special profiles	30	0
57		74081100 Refined copper wire with maximum cross-section size >6mm	30	0
58		74081900 Refined copper wire with cross-section size ≤6mm	30	0
59		74082100 brass wire	30	0
60		74082210 Copper-nickel-zinc-lead alloy (leaded German silver) wire	30	0
61		74082290 Other white copper wire or German silver (copper-nickel-zinc alloy) wire	30	0
62		74082900 Other copper alloy wires	30	0

Serial number EX [Note 1]	Tariff code series	Product name [Note 2]	Export tax rate	Provisional tax rate for 2024
63	74091110	Coiled fines with oxygen content not exceeding 10ppm and thickness exceeding 0.15mm Smelting copper plates, sheets, strips	30	0
64	74091190	Other refined copper plates, sheets and strips in coils with a thickness exceeding 0.15mm	30	0
65	74091900	Other refined copper plates, sheets and strips	30	0
66	74092100	Brass plates, sheets and strips in rolls	30	0
67	74092900	Other brass plates, sheets and strips	30	0
68	74093100	Bronze plates, sheets, ribbons in rolls	30	0
69	74093900	Other bronze plates, sheets and strips	30	0
70	74094000	Plates, sheets and strips of cupronickel or German silver	30	0
71	74099000	Other copper alloy plates, sheets and strips	30	0
72	75021010	The total amount of nickel and cobalt by weight is 99.99% or above, but cobalt Unalloyed nickel with a content not exceeding 0.005%	40	5
73	75021090	Other unalloyed nickel	40	15
74	75022000	Unwrought nickel alloy	40	15
75	75089010	Nickel anode for electroplating	40	15
76	76011010	Unwrought non-alloys containing 99.95% or more aluminum by weight aluminum	30	
77	ex 76011010	Unwrought and non-metallic products containing 99.995% or more aluminum by weight gold aluminum	30	0
78	76011090	Other unwrought non-alloy aluminum	30	
79	76012000	Unwrought aluminum alloy	30	15
80	76020000	Aluminum waste and scrap	30	15
81	76041010	Non-alloy aluminum bars and rods	20	0
82	76041090	Non-alloy aluminum profiles and special-shaped profiles	20	0
83	76042100	Aluminum alloy hollow profiles	20	0
84	76042910	Aluminum alloy bars and rods	20	0
85	76042990	Aluminum alloy profiles and special-shaped profiles	20	0
86	76051100	Pure aluminum thick wire	20	0
87	76051900	Pure aluminum filament	20	0
88	76052100	Aluminum alloy thick wire	20	0
89	76052900	Aluminum alloy filaments	20	0
90	76061121	Aluminum-plastic composite rectangular plate strips with thickness 0.3mmthickness<0.36mm	20	0
91	76061129	Other non-alloy aluminum rectangular aluminum with thickness 0.3mmthickness<0.36mm plate strip	20	0
92	76061191	0.2mm<thickness<0.3mm and thickness>0.36mm aluminum-plastic composite Combined rectangular aluminum sheet strip	20	0

Serial number EX [Note 1]	Tariff code series	Product name [Note 2]	Export tax rate	Provisional tax rate for 2024
93	76061199	Other 0.2mm<thickness<0.3mm and thickness>0.36mm Alloy aluminum rectangular aluminum plate strip	20	0
94	76061220	Aluminum alloy rectangular aluminum plate strips with thickness <0.2mm<0.28mm	20	0
95	76061230	Aluminum alloy rectangular aluminum plate strips 0.28mm<thickness≤0.35mm 20		0
96	76061251	0.35mm<thickness≤4mm aluminum-plastic composite rectangular plate strip	20	0
97	76061259	Other 0.35mm<thickness≤4mm aluminum alloy rectangular aluminum plates bring	20	0
98	76061290	Aluminum alloy rectangular aluminum plate strips with thickness >4mm	20	0
99	76069100	Non-alloy aluminum non-rectangular plate strips with thickness >0.2mm	20	0
100	76069200	Aluminum alloy non-rectangular plate strips with thickness >0.2mm	20	0
101	79011110	Unwrought zinc containing 99.995% or more zinc by weight	20	0
102	79011190	Unwrought zinc content not less than 99.99% and less than 99.995% Rolled zinc	20	5
103	79011200	Unwrought zinc with zinc content <99.99%	20	15
104	79012000	Unwrought zinc alloy	20	0
105	81101010	Unwrought antimony	20	5
106	81101020	Antimony powder	20	
107	81102000	Antimony waste and scrap	20	

[Note 1] ex means that goods subject to provisional tax rates or export tax rates should be within the scope of the tariff code, subject to the specific product description.

[Note 2] Except for the tariff codes marked ex, product names are for reference only. The specific product scope is based on the "People's Republic of China" that will be implemented from January 1, 2024.

The scope of goods corresponding to the tariff code in the "Import and Export Tariffs of the Republic of China" shall prevail.

进口商品暂定税率表

单位：税率（%）^[注1]

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
1		01061211	改良种用鲸、海豚及鼠海豚；海牛及儒艮	10	0
2		03021410	鲜、冷大西洋鲑鱼	10	7
3		03031310	冻大西洋鲑鱼	7	5
4		03033110	冻马舌鲈（格陵兰庸鲈鱼）	7	2
5		03033200	冻鲈鱼	7	2
6		03034100	冻长鳍金枪鱼	7	6
7		03034200	冻黄鳍金枪鱼	7	6
8		03034400	冻大眼金枪鱼	7	6
9		03034510	冻大西洋蓝鳍金枪鱼	7	6
10		03034520	冻太平洋蓝鳍金枪鱼	7	6
11		03034600	冻南方蓝鳍金枪鱼	7	6
12		03035100	冻鲱鱼	7	2
13	ex	03035990	冻毛鳞鱼，但食用杂碎除外	7	5
14		03036300	冻鳕鱼（大西洋鳕鱼、格陵兰鳕鱼、太平洋鳕鱼）	7	2
15		03036700	冻阿拉斯加狭鳕鱼	7	2
16		03036800	冻蓝鳕鱼	7	2
17		03038910	冻带鱼	7	5
18	ex	03038990	冻平鲉属鱼	7	5
19		03061490	其他冻蟹	7	5
20		03061640	冻北方长额虾	5	2
21		03061790	冻其他小虾及对虾	5	2
22		03063190	活、鲜、冷的岩礁虾和其他龙虾	7	5
23		03078190	活、鲜、冷的鲍鱼	10	7
24		04041000	乳清及改性乳清	6	2
25		04062000	磨碎或粉化的乳酪	12	8
26		04063000	其他经加工的乳酪	12	8
27		04064000	蓝纹乳酪和娄地青霉生产的带有纹理的其他乳酪	15	8
28		04069000	其他乳酪	12	8
29		05051000	填充用羽毛羽绒	10	2
30		05119111	受精鱼卵	12	0
31	ex	05119190	丰年虫卵（丰年虾卵）	12	6

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
32	ex	07129099	种用甜玉米	13	0
33		08011100	干的椰子	12	7
34		08012100	鲜或干的未去壳巴西果	10	7
35		08012200	鲜或干的去壳巴西果	10	7
36		08013100	鲜或干的未去壳腰果	20	5
37		08013200	鲜或干的去壳腰果	10	7
38		08021100	鲜或干的扁桃核	24	10
39		08025100	鲜或干的未去壳阿月浑子果	10	5
40		08025200	鲜或干的去壳阿月浑子果	10	5
41		08026190	鲜或干的未去壳非种用马卡达姆坚果	24	12
42		08026200	鲜或干的去壳马卡达姆坚果	24	12
43		08029100	鲜或干的未去壳松子	24	10
44		08029200	鲜或干的去壳松子	25	10
45	ex	08029990	鲜或干的碧根果	24	7
46		08044000	鲜或干的鳄梨	25	7
47		08104000	鲜蔓越橘、越橘及其他越橘属植物果实	30	15
48	ex	08119090	冷冻鳄梨	30	7
49	ex	08134090	蔓越橘干	25	15
50	ex	09092100	种用芫荽	15	0
51		12040000	亚麻子	15	9
52		12060090	非种用葵花子	15	9
53	ex	12119039	种用牛蒡	6	0
54		12122190	其他适合供人食用的海草及藻类	15	2
55		12122910	不适合人食用的马尾藻	15	2
56		12122990	其他不适合供人食用的海草及藻类	15	2
57	ex	12149000	其他紫苜蓿（粗粉及团粒除外）	9	7
58	ex	12149000	以除紫苜蓿外的禾本科和豆科为主的多种混合天然饲草	9	4
59	ex	14049090	椰糠（条/块）	15	4
60		15021000	牛、羊油脂	8	2
61		15029000	其他牛、羊脂肪	8	4
62	ex	15042000	鱼油软胶囊	12	6
63	ex	15119020	固态棕榈硬脂（50摄氏度≤熔点≤56摄氏度）	8	2
64		15200000	粗甘油, 甘油水及甘油碱液	20	6
65		17021100	按重量计干燥无水乳糖含量在99%及以上的乳糖	10	5

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
66		18010000	整颗或破碎的可可豆，生的或焙炒的	8	0
67		18040000	可可脂、可可油	22	10
68	ex	19011010	供婴幼儿食用的零售包装配方奶粉（乳基特殊医学用途婴幼儿配方食品除外）	15	5
69	ex	19011010	乳基特殊医学用途婴幼儿配方食品	15	0
70		19011090	其他供婴幼儿食用的零售包装食品	15	2
71		19019000	麦精，粮食粉等制食品及乳制食品	10	5
72	ex	19019000	乳基特殊医学用途配方食品	10	0
73		19021900	其他未包馅或未制作的生面食	10	8
74	ex	20091200	白利糖度值不超过20的非冷冻橙汁，最小独立包装净重不低于180千克	30	20
75	ex	20091900	白利糖度值超过20的非冷冻橙汁，最小独立包装净重不低于180千克	30	20
76		21042000	均化混合食品	12	6
77	ex	21069090	非乳基特殊医学用途婴儿配方食品、非乳基特殊医学用途配方食品	12	0
78		22051000	小包装的味美思酒及类似酒	65	14
79		22082000	蒸馏葡萄酒制得的烈性酒	10	5
80		22083000	威士忌酒	10	5
81		23050000	提炼花生油所得的油渣饼及其他固体残渣	5	0
82		23061000	棉子的油渣饼及其他固体残渣	5	0
83		23062000	亚麻子的油渣饼及其他固体残渣	5	0
84		23063000	葵花子的油渣饼及其他固体残渣	5	0
85		23064100	低芥子酸油菜子的油渣饼及其他固体残渣	5	0
86		23064900	其他油菜子的油渣饼及其他固体残渣	5	0
87		23065000	椰子或干椰肉的油渣饼及其他固体残渣	5	0
88		23066000	棕榈果或棕榈仁的油渣饼及其他固体残渣	5	0
89		23069000	税目23.04或23.05以外的提炼植物油脂所得其他残渣	5	0
90		23080000	动物饲料用的其他植物产品	5	0
91		23091010	零售包装的狗食或猫食罐头	15	4
92		23091090	零售包装的其他狗食或猫食	15	4
93		23099090	其他配制的动物饲料	6.5	4
94		25020000	未焙烧的黄铁矿	3	1
95		25030000	硫磺，升华、沉淀及胶态硫磺除外	3	1
96		25041010	鳞片状天然石墨	3	1
97		25051000	硅砂及石英砂，不论是否着色	3	1

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
98		25059000	其他天然砂，不论是否着色	3	1
99		25061000	石英	3	1
100		25062000	石英岩	3	1
101		25070010	高岭土	3	1
102		25070090	高岭土类似土	3	1
103	ex	25081000	钠基膨润土	3	1
104		25083000	耐火粘土	3	1
105		25101010	未碾磨磷灰石	3	0
106		25102010	已碾磨磷灰石	3	0
107		25151100	原状或粗加修整的大理石及石灰华	4	0
108		25151200	矩形大理石及石灰华	4	0
109		25152000	其他石灰质碑用或建筑用石；蜡石	3	0
110		25161100	原状或粗加修整的花岗岩	4	0
111		25161200	矩形的花岗岩	4	0
112		25162000	砂岩	3	0
113		25169000	其他碑用或建筑用石	3	0
114		25181000	未煅烧或烧结的白云石	3	0
115		25182000	已煅烧或烧结的白云石	3	0
116		25191000	天然碳酸镁(菱镁矿)	3	1
117		25199010	熔凝镁氧矿	3	1
118		25199020	烧结镁氧矿(重烧镁)	3	1
119		25199030	碱烧镁(轻烧镁)	3	1
120	ex	25199099	其它氧化镁含量在70%（含70%）以上的矿产品	3	1
121		25251000	原状云母及劈开的云母片	5	1
122		25261020	未破碎及未研粉的滑石	3	1
123		25262020	已破碎或已研粉的天然滑石	3	1
124		25280010	天然硼砂及其精矿，不论是否煅烧	3	0
125		25280090	硼酸盐；天然粗硼酸	5	0
126		25291000	长石	3	1
127	ex	25292100	按重量计氟化钙含量≤97%、砷含量≤0.0005%的萤石	3	0
128	ex	25292200	按重量计氟化钙含量>97%、砷含量≤0.0005%的萤石	3	0
129		25309099	其他矿产品	3	0
130		27030000	泥煤	5	3

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
131		27040010	焦炭及半焦炭	5	0
132		27040090	甑炭	5	0
133		27060000	煤焦油及其他矿物焦油	6	1
134		27073000	粗二甲苯	6	2
135	ex	27082000	针状沥青焦	6	3
136		27101210	车用汽油及航空汽油	5	1
137		27101220	石脑油	6	0
138	ex	27101291	壬烯(碳九混合异构体含量高于90%)	9	4
139	ex	27101299	异戊烯同分异构体混合物	9	5
140		27101911	航空煤油	9	0
141		27101922	5-7号燃料油	6	1
142		27101923	柴油	6	1
143	ex	27101929	350度以下馏出物体积百分比小于20%，550度以下馏出物体积百分比大于80%的蜡油	6	0
144		27111200	液化丙烷	5	1
145		27111390	其他液化丁烷	5	1
146		27149010	天然沥青(地沥青)	8	4
147		28012000	碘	5	1
148		28013020	溴	5	1
149		28020000	升华硫磺、沉淀硫磺；胶态硫磺	5	1
150	ex	28042900	氦	5	1
151	ex	28045000	碲	5	0
152		28049090	其他硒	5	0
153		28051200	钙	5	1
154		28051910	锂	5	1
155		28051990	其他碱金属及碱土金属	5	1
156		28053011	钹	5	0
157		28053012	镱	5	0
158		28053013	铽	5	0
159		28053014	镧	5	0
160		28053015	铈	5	0
161		28053016	镨	5	0
162		28053017	钇	5	0
163		28053018	铈	5	0
164		28053019	其他稀土金属	5	0

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
165		28053021	已相互混合或熔合的稀土金属、钪及钇，电池级	5	0
166		28053029	其他已相互混合或熔合的稀土金属、钪及钇	5	0
167		28070000	硫酸、发烟硫酸	5	1
168		28100020	硼酸	5	2
169	ex	28129019	三氟化磷	5	3
170	ex	28129019	三氟化硼	5	3
171		28141000	氨	5	0
172		28142000	氨水	5	0
173		28164000	锶或钡的氧化物、氢氧化物及过氧化物	5	2
174		28182000	氧化铝	5	0
175		28220010	四氧化三钴	5	2
176		28220090	其他钴的氧化物及氢氧化物；商品氧化钴	5	2
177		28254000	镍的氧化物及氢氧化物	5	2
178	ex	28259049	五氧化二铌	5	2
179	ex	28269090	氟钽酸钾	5	0
180		28273910	氯化锂	5	0
181		28332400	镍的硫酸盐	5	0
182	ex	28332990	钴的硫酸盐	5	2
183		28342110	肥料用硝酸钾	4	0
184	ex	28342990	硝酸钡	5	2
185		28366000	碳酸钡	5	1
186		28369100	锂的碳酸盐	5	0
187		28369200	锶的碳酸盐	5	2
188		28369930	碳酸钴	5	0
189	ex	28399000	锆的硅酸盐	5	2
190		28401100	无水四硼酸钠	5	2
191		28401900	其他四硼酸钠	5	2
192	ex	28419000	钴酸锂	5.5	2
193	ex	28419000	铈酸盐及高铈酸盐	5.5	0
194	ex	28419000	铌酸锂	5.5	2
195	ex	28439000	抗癌药原料（奥沙利铂、卡铂、奈达铂、顺铂）	5.5	0
196	ex	28439000	燃料电池用氧化铈（铈含量75%及以上，粒径40-100纳米，金属杂质总量小于500ppm）	5.5	2
197	ex	28441000	天然铀及其化合物	5	0
198	ex	28442000	含铀235浓度低于5%的低浓铀及其化合物	5	0

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
199	ex	28444210	氯化镭[223Ra]注射液	4	0
200	ex	28444390	钇[90]微球注射液	5	0
201	ex	28459000	氖丁苯那嗪	5	0
202	ex	28459000	抗癌药原料（甲苯磺酸多纳非尼）	5	0
203		28461010	氧化铈	5	0
204		28461020	氢氧化铈	5	0
205		28461030	碳酸铈	5	0
206		28461090	铈的其他化合物	5	0
207		28469011	氧化钇	5	0
208		28469012	氧化镧	5	0
209		28469013	氧化钆	5	0
210		28469014	氧化铈	5	0
211		28469015	氧化镨	5	0
212		28469016	氧化铽	5	0
213		28469017	氧化镱	5	0
214		28469018	氧化镱	5	0
215		28469019	其他氧化稀土	5	0
216		28469021	氯化铽	5	0
217		28469022	氯化镨	5	0
218		28469023	氯化镧	5	0
219		28469024	氯化钆	5	0
220		28469025	氯化镱	5	0
221		28469026	氯化钇	5	0
222		28469028	混合氯化稀土	5	0
223		28469029	未混合氯化稀土	5	0
224		28469031	氟化铽	5	0
225		28469032	氟化镨	5	0
226		28469033	氟化镧	5	0
227		28469034	氟化钆	5	0
228		28469035	氟化镱	5	0
229		28469036	氟化钇	5	0
230		28469039	其他氟化稀土	5	0
231		28469041	碳酸镧	5	0
232		28469042	碳酸铽	5	0
233		28469043	碳酸镨	5	0

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
234		28469044	碳酸钆	5	0
235		28469045	碳酸镨	5	0
236		28469046	碳酸铈	5	0
237		28469048	混合碳酸稀土	5	0
238		28469049	未混合碳酸稀土	5	0
239		28469091	镧的其他化合物	5	0
240		28469092	铈的其他化合物	5	0
241		28469093	铈的其他化合物	5	0
242		28469094	镨的其他化合物	5	0
243		28469095	镨的其他化合物	5	0
244		28469096	铈的其他化合物	5	0
245		28469099	稀土金属、铈的其他化合物	5	0
246	ex	28500090	砷烷	5.5	3
247	ex	28539040	磷烷	5.5	3
248		29031500	1,2-二氯乙烷（IS0）	5.5	1
249		29032100	氯乙烯	5.5	1
250	ex	29053990	抗癌药原料（白消安）	5.5	0
251	ex	29053990	1,3-丙二醇	5.5	3
252		29054500	丙三醇（甘油）	8	3
253		29061310	固醇	5.5	3
254		29071910	邻仲丁基酚、邻异丙基酚	4	2
255		29094100	2,2'-氧联二乙醇（二甘醇）	5.5	3
256	ex	29121900	乙二醛	5.5	3
257	ex	29209000	碳酸二苯酯	6.5	2
258	ex	29214990	盐酸舍曲林	6.5	0
259	ex	29225090	抗癌药原料（盐酸米托蒽醌）	6.5	0
260	ex	29242990	抗癌药原料（氟他胺）	6.5	0
261	ex	29269090	己二腈	6.5	1
262	ex	29309090	抗癌药原料（比卡鲁胺）	6.5	0
263	ex	29309090	罕见病药原料（青霉胺）	6.5	0
264	ex	29321900	恩格列净	6.5	0
265	ex	29329990	贝前列素钠	6.5	0
266	ex	29329990	抗癌药原料（多西他赛、紫杉醇）	6.5	0
267	ex	29329990	阿卡波糖水合物	6.5	0
268	ex	29329990	抗癌药原料（淫羊藿素）	6.5	0

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
269	ex	29331990	抗癌药原料（赛沃替尼）	6.5	0
270	ex	29333990	抗癌药原料（吉美嘧啶、甲磺酸阿帕替尼、西达本胺、甲苯磺酸尼拉帕利）	6.5	0
271	ex	29334900	抗癌药原料（马来酸吡咯替尼）	6.5	0
272	ex	29335990	恩替卡韦	6.5	0
273	ex	29335990	利格列汀	6.5	0
274	ex	29335990	抗癌药原料（甲磺酸伊马替尼、硫唑嘌呤、培美曲塞二钠、左亚叶酸钙、甲磺酸氟马替尼、甲磺酸阿美替尼、泽布替尼、奥雷巴替尼）	6.5	0
275	ex	29336990	抗癌药原料（奥替拉西钾）	6.5	0
276	ex	29337900	抗癌药原料（来那度胺）	9	0
277	ex	29337900	罕见病药原料（吡非尼酮）	9	0
278	ex	29337900	抗新型冠状病毒药原料（奈玛特韦）	9	0
279	ex	29339900	抗癌药原料（阿那曲唑、来曲唑、硼替佐米、替莫唑胺、帕米帕利）	6.5	0
280	ex	29339900	阿托伐他汀钙	6.5	0
281	ex	29339900	维格列汀	6.5	0
282	ex	29341090	抗癌药原料（达沙替尼）	6.5	0
283	ex	29342000	罕见病药原料（利鲁唑）	6.5	0
284	ex	29349990	抗癌药原料（地西他滨、氟脲苷、环磷酰胺、吉非替尼、卡培他滨、雷替曲塞、磷酸氟达拉滨、替加氟、阿糖胞苷、盐酸阿糖胞苷、盐酸埃克替尼、盐酸吉西他滨、异环磷酰胺、呋喹替尼）	6.5	0
285	ex	29359000	罕见病药原料（波生坦）	6.5	0
286		29371210	重组人胰岛素及其盐	4	0
287		29371290	其他胰岛素及其盐	4	0
288	ex	29371900	抗癌药原料（醋酸曲普瑞林）	4	0
289	ex	29372319	抗癌药原料（福美坦）	4	0
290	ex	29372900	抗癌药原料（依西美坦）	4	0
291	ex	29375000	罕见病药原料（曲前列尼尔）	4	0
292	ex	29389090	甘草酸	6.5	3
293	ex	29397990	抗癌药原料（酒石酸长春瑞滨、硫酸长春新碱、盐酸托泊替康、盐酸伊立替康）	4	0
294		29419055	头孢三嗪(头孢曲松)及其盐	6	0
295	ex	29419090	抗癌药原料（吡柔比星、丝裂霉素、盐酸表柔比星、盐酸多柔比星、盐酸平阳霉素、盐酸柔红霉素、盐酸伊达比星）	6	0
296	ex	29419090	吗替麦考酚酯	6	0

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
297	ex	29419090	盐酸阿柔比星	6	0
298		30021200	抗血清及其他血份	3	0
299		30021300	非混合的免疫制品	3	0
300		30021400	混合的免疫制品	3	0
301		30021500	免疫制品，已配定剂量或制成零售包装	3	0
302		30024100	人用疫苗	3	0
303		30024990	其他疫苗、毒素、培养微生物（不包括酵母）及类似产品	3	0
304		30025100	细胞治疗产品	3	0
305		30025900	其他细胞培养物	3	0
306		30029040	遗传物质和基因修饰生物体	3	0
307		30029090	其他人血；治病、防病或诊断用的动物血制品	3	0
308	ex	30044900	具有抗癌作用的含有生物碱及其衍生物的药品（混合或非混合，治病或防病用已配定剂量或零售包装）	5	0
309	ex	30044900	噻托溴铵粉吸入剂、噻托溴铵喷雾剂、吸入用异丙托溴铵溶液、吸入用复方异丙托溴铵溶液、异丙托溴铵气雾剂	5	0
310	ex	30044900	盐酸羟考酮缓释片	5	0
311	ex	30063000	碘普罗胺注射液、钆布醇注射液	4	2
312		30069100	可确定用于造口术的用具	10	5
313		31031110	重过磷酸钙	4	1
314		31031190	其他含五氧化二磷35%以上的过磷酸钙	4	1
315		31031900	其他过磷酸钙	4	1
316		31039000	其他矿物磷肥或化学磷肥	4	1
317		31042020	纯氯化钾	3	0
318		31042090	其他氯化钾	3	0
319		31043000	硫酸钾	3	0
320		31049010	光卤石、钾盐及其他天然粗钾盐	3	0
321		31049090	其他矿物钾肥及化学钾肥	3	0
322		31051000	制成片状及类似形状或毛重不超过10公斤的肥料	4	1
323		31054000	磷酸二氢铵及磷酸二氢铵与磷酸氢二铵的混合物	4	1
324		31055100	含有硝酸盐及磷酸盐的肥料	4	1
325		31055900	其他含氮、磷两种元素的肥料	4	1
326		31056000	含磷、钾两种元素的肥料	4	1
327		31059010	有机无机复混肥	4	1
328		31059090	其他肥料	4	1

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
329	ex	32029000	无铬鞣剂	6.5	3
330	ex	32041700	彩色光刻胶用光刻胶颜料分散液	6.5	3
331		33011200	橙油	20	10
332		33012400	胡椒薄荷油	20	10
333		33012500	其他薄荷油	15	5
334	ex	33012999	黄樟油	15	7
335		33013010	鸢尾凝脂	20	10
336		33051000	洗发剂	3	2
337	ex	35022000	乳清蛋白粉（按重量计干质成分的乳清蛋白含量超过80%）	10	5
338	ex	35022000	乳铁蛋白	10	5
339		35051000	糊精及其他改性淀粉	12	6
340	ex	35079090	抗癌药原料（门冬酰胺酶）	6	0
341		37011000	未曝光的X光片	20	10
342		37024229	其他照相制版用未曝光无齿孔胶片，宽度>610毫米，长度>200米	1.6元/平方米	1.0元/平方米
343	ex	37024292	红色或红外激光胶片，宽度>80厘米，长度>1000米	2.4元/平方米	0.5元/平方米
344	ex	37071000	感光乳剂（不含银的）	8	4
345		38151200	以贵金属及其化合物为活性物的载体催化剂	6.5	5
346		38210000	供微生物或植物、人体、动物细胞生长或维持用的培养基	3	2
347		38221100	疟疾用的附于衬背上的诊断或实验用试剂	3	0
348		38231200	油酸	16	8
349	ex	38231900	植物酸性油	16	5
350	ex	38231900	植物油脱臭馏出物（DD油）	16	10
351		38237000	工业用脂肪醇	13	9
352	ex	38249999	用于生产聚酰胺的发酵液（含氨基酸、有机酸、有机胺、有机醇、核苷酸、多糖等）	6.5	0
353	ex	38249999	载金炭	6.5	0
354	ex	38249999	高钛渣（二氧化钛质量百分含量大于70%的）	6.5	0
355	ex	38249999	按重量计氧化锌含量在50%及以上的混合物	6.5	3
356	ex	38249999	粗氢氧化镍钴	6.5	3
357	ex	39011000	比重小于0.94的聚乙烯（进口CIF价高于3800美元/吨）	6.5	3
358	ex	39012000	比重在0.94及以上的聚乙烯（进口CIF价高于3800美元/吨）	6.5	3
359		39072910	聚四亚甲基醚二醇	6.5	3

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
360	ex	39073000	溴的质量百分含量在18%及以上或进口CIF价格高于3800美元/吨的环氧树脂（如溶于溶剂，以纯环氧树脂折算溴的百分含量）	6.5	4
361	ex	39119000	偏苯三酸酐和异氰酸预缩聚物	6.5	3
362	ex	39119000	芳基酸与芳基胺预缩聚物	6.5	3
363	ex	39119000	改性三羟乙基脲酸酯类预缩聚物	6.5	3
364		39201010	乙烯聚合物制电池隔膜	6.5	3
365	ex	39209100	聚乙烯醇缩丁醛膜（厚度不超过3毫米）	6.5	3
366	ex	39209990	聚酰亚胺膜（厚度不超过0.03毫米）	6.5	3
367	ex	39211990	电池隔膜	6.5	3
368	ex	39219090	离子交换膜	6.5	5
369	ex	39269090	聚氨酯制避孕套	10	0
370		40011000	天然胶乳	20	10%或900元/吨，两者从低
371		40012100	天然橡胶烟胶片	20	20%或1500元/吨，两者从低
372		40012200	技术分类天然橡胶(TSNR)	20	20%或1500元/吨，两者从低
373		40121300	航空器用翻新轮胎	20	4
374	ex	40169500	轨道机车用气囊升弓装置	18	9
375	ex	40169910	奶衬	8	4
376	ex	40169990	动车组用胶囊、外风挡板	10	5
377	ex	41012020	生驴皮	5	2
378		41041111	全粒面未剖层或粒面剖层蓝湿牛皮	6	3
379		41041911	其他蓝湿牛皮	6	3
380		41044100	全粒面未剖层或粒面剖层牛、马干革	5	3
381		41051010	蓝湿绵羊或羔羊皮	14	10
382	ex	41062100	蓝湿山羊皮	14	10
383		41063110	蓝湿猪皮	14	10
384		43011000	整张生水貂皮	15	10
385		43016000	整张生狐皮	20	10
386		43018090	整张的其他生毛皮	20	10
387		44021000	竹炭，不论是否结块	6	0

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
388		44022000	果壳炭、果核炭，不论是否结块	6	0
389		44029000	其他木炭，不论是否结块	6	0
390		44041000	针叶木的箍木；木劈条；粗加工的木桩、木棒；木片条	6	0
391		44042000	非针叶木的箍木；木劈条；粗加工的木桩、木棒；木片条	6	0
392		44050000	木丝及木粉	6	0
393		44081011	厚度不超过6毫米的用胶合板等多层板制的针叶木饰面用单板	6	0
394		44081019	厚度不超过6毫米的其他针叶木饰面用单板	4	0
395		44081020	厚度不超过6毫米的制胶合板用针叶木单板	4	0
396		44081090	厚度不超过6毫米的其他针叶木单板	4	0
397		44083111	厚度不超过6毫米的红柳桉木制的饰面用单板	6	0
398		44083119	厚度不超过6毫米的其他红柳桉木饰面用单板	4	0
399		44083120	厚度不超过6毫米的制胶合板用的红柳桉木单板	4	0
400		44083190	厚度不超过6毫米的其他红柳桉木单板	4	0
401		44083911	用胶合板等多层板制的其他非红柳桉木的热带木饰面用单板，厚度不超过6毫米	6	0
402		44083919	其他非红柳桉木的热带木饰面用单板，厚度不超过6毫米	4	0
403		44083920	其他非红柳桉木的热带木制胶合板用单板，厚度不超过6毫米	4	0
404		44083990	其他非红柳桉木的热带木制的其他单板，厚度不超过6毫米	4	0
405		44089011	用胶合板等多层板制的其他非针叶木、非热带木饰面用单板，厚度不超过6毫米	4	0
406		44089012	温带非针叶木制饰面用单板，厚度不超过6毫米	3	0
407		44089013	竹制饰面用单板，厚度不超过6毫米	4	0
408		44089019	其他非针叶木、非热带木制饰面用单板，厚度不超过6毫米	3	0
409		44089021	其他温带非针叶木制胶合板用单板，厚度不超过6毫米	3	0
410		44089029	其他木制胶合板用单板，厚度不超过6毫米	3	0
411		44089091	其他温带非针叶木制单板，厚度不超过6毫米	3	0
412		44089099	其他单板，厚度不超过6毫米	3	0
413		44091010	任何一边、端或面制成连续形状的针叶木地板条（块）	6	0
414		44091090	其他任何一边、端或面制成连续形状的针叶木木材	6	0
415		44092110	任何一边、端或面制成连续形状的竹地板条（块）	4	0

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416		44092190	其他任何一边、端或面制成连续形状的竹材	4	0
417		44092210	任何一边、端或面制成连续形状的热带木地板条（块）	4	0
418		44092290	其他任何一边、端或面制成连续形状的热带木材	4	0
419		44092910	任何一边、端或面制成连续形状的其他非针叶木地板条（块）	4	0
420		44092990	其他任何一边、端或面制成连续形状的其他非针叶木木材	4	0
421		44101100	木制碎料板，不论是否用树脂或其他有机粘合剂粘合	4	0
422		44101200	木制定向刨花板（OSB），不论是否用树脂或其他有机粘合剂粘合	4	0
423		44101900	其他木制类似板（例如，华夫板），不论是否用树脂或其他有机粘合剂粘合	4	0
424		44111211	厚度不超过5毫米，密度超过每立方厘米0.8克，未经机械加工或盖面的中密度纤维板	4	0
425		44111219	厚度不超过5毫米的，密度超过每立方厘米0.8克，经机械加工或盖面的中密度纤维板	6	0
426		44111221	厚度不超过5毫米，密度超过每立方厘米0.5克，但未超过每立方厘米0.8克辐射松制中密度木纤维板	4	0
427		44111229	厚度不超过5毫米，密度超过每立方厘米0.5克，但未超过每立方厘米0.8克其他木制中密度木纤维板	4	0
428		44111291	厚度不超过5毫米，密度不超过每立方厘米0.5克，未经机械加工或盖面中密度木纤维板	6	0
429		44111299	厚度不超过5毫米，密度不超过每立方厘米0.5克，经机械加工或盖面中密度木纤维板	4	0
430		44111311	厚度超过5毫米但未超过9毫米，密度超过每立方厘米0.8克，未经机械加工或盖面的中密度木纤维板	4	0
431		44111319	厚度超过5毫米但未超过9毫米，密度超过每立方厘米0.8克，经机械加工或盖面的中密度纤维板	6	0
432		44111321	厚度超过5毫米但未超过9毫米，密度超过每立方厘米0.5克，但未超过每立方厘米0.8克，辐射松制的中密度木纤维板	4	0
433		44111329	厚度超过5毫米但未超过9毫米的，密度超过每立方厘米0.5克，但未超过每立方厘米0.8克的其他中密度木纤维板	4	0
434		44111391	厚度超过5毫米但未超过9毫米，密度不超过每立方厘米0.5克，未经机械加工或盖面的中密度木纤维板	6	0
435		44111399	厚度超过5毫米但未超过9毫米，密度不超过每立方厘米0.5克，经机械加工或盖面的中密度木纤维板	4	0
436		44111411	厚度超过9毫米，密度超过每立方厘米0.8克，未经机械加工或盖面的中密度木纤维板	4	0

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437		44111419	厚度超过9毫米，密度超过每立方厘米0.8克，经机械加工或盖面的中密度木纤维板	6	0
438		44111421	厚度超过9毫米，密度超过每立方厘米0.5克，但未超过每立方厘米0.8克，辐射松制的中密度木纤维板	4	0
439		44111429	厚度超过9毫米，密度超过每立方厘米0.5克，但未超过每立方厘米0.8克，其他木制中密度木纤维板	4	0
440		44111491	厚度超过9毫米，密度未超过每立方厘米0.5克，未经机械加工或盖面的中密度木纤维板	6	0
441		44111499	厚度超过9毫米，密度未超过每立方厘米0.5克，经机械加工或盖面的中密度木纤维板	4	0
442		44119210	其他木纤维板，密度超过每立方厘米0.8克，未经机械加工或盖面的	4	0
443		44119290	其他木纤维板，密度超过每立方厘米0.8克，经机械加工或盖面的	6	0
444		44119310	辐射松制的其他木纤维板，密度超过每立方厘米0.5克，但未超过每立方厘米0.8克	4	0
445		44119390	其他木纤维板，密度超过每立方厘米0.5克，但未超过每立方厘米0.8克	4	0
446		44119410	其他木纤维板，密度超过每立方厘米0.35克，但未超过每立方厘米0.5克	6	0
447		44119421	其他木纤维板，密度未超过每立方厘米0.35克，未经机械加工或盖面的	6	0
448		44119429	其他木纤维板，密度未超过每立方厘米0.35克，经机械加工或盖面的	4	0
449		44121011	至少有一表层为热带木的，仅由薄板制的竹制胶合板，每层厚度不超过6毫米	6	0
450		44121019	其他由薄板制的竹制胶合板，每层厚度不超过6毫米	4	0
451		44121020	至少有一表层是非针叶木的，其他竹制胶合板、单板饰面板及类似的多层板	6	0
452		44121093	中间至少有一层是本章本国注释一所列的热带木的，其他竹制胶合板、单板饰面板及类似的多层板	6	0
453		44121094	中间至少有一层是其他热带木的，其他竹制胶合板、单板饰面板及类似的多层板	6	0
454		44121095	中间至少含有一层木碎料板的，其他竹制胶合板、单板饰面板及类似的多层板	6	0
455		44121099	其他竹制胶合板、单板饰面板及类似的多层板	4	0
456		44123100	至少有一表层是热带木的，每层厚度不超过6毫米的，仅由薄木板制的其他胶合板（竹制除外）	6	0

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457		44123300	其他至少有一表层是下列非针叶木：桉木、白蜡木、水青冈木(山毛榉木)、桦木、樱桃木、栗木、榆木、桉木、山核桃、七叶树、楸木、槭木、栎木（橡木）、悬铃木、杨木、刺槐木、鹅掌楸或核桃木的，每层厚度不超过6毫米的，仅由薄木板制的其他胶合板（竹制除外）	4	0
458		44123410	其他至少有一表层是温带非针叶木(子目4412. 3300的非针叶木除外)的，每层厚度不超过6毫米，仅由薄木板制的其他胶合板（竹制除外）	4	0
459		44123490	其他至少有一表层为子目4412. 3300和4412. 3410未具体列明的非针叶木的，每层厚度不超过6毫米，仅由薄木板制的其他胶合板（竹制除外）	4	0
460		44123900	其他上下表层均为针叶木的，每层厚度不超过6毫米，仅由薄木板制的其他胶合板（竹制除外）	4	0
461		44124100	至少有一表层是热带木的单板层积材	6	0
462		44124200	其他至少有一表层是非针叶木的单板层积材	6	0
463		44124911	上下表层均为针叶木，中间至少有一层是本章本国注释一所列的热带木的单板层积材	6	0
464		44124919	上下表层均为针叶木，中间至少有一层是其他热带木的单板层积材	6	0
465		44124920	上下表层均为针叶木，中间至少含有一层木碎料板的单板层积材	6	0
466		44124990	上下表层均为针叶木的其他单板层积材	4	0
467		44125100	至少有一表层是热带木的木块芯胶合板、侧板条芯胶合板及板条芯胶合板	6	0
468		44125200	其他至少有一表层是非针叶木的木块芯胶合板、侧板条芯胶合板及板条芯胶合板	6	0
469		44125911	上下表层均为针叶木，中间至少有一层是本章本国注释一所列的热带木的木块芯胶合板、侧板条芯胶合板及板条芯胶合板	6	0
470		44125919	上下表层均为针叶木，中间至少有一层是其他热带木的木块芯胶合板、侧板条芯胶合板及板条芯胶合板	6	0
471		44125920	上下表层均为针叶木，中间至少含有一层木碎料板的木块芯胶合板、侧板条芯胶合板及板条芯胶合板	6	0
472		44125990	其他上下表层均为针叶木的木块芯胶合板、侧板条芯胶合板及板条芯胶合板	4	0
473		44129100	其他至少有一表层是热带木的木面多层板	6	0
474		44129200	其他至少有一表层是非针叶木的木面多层板	6	0
475		44129920	其他上下表层均为针叶木，中间至少有一层是本章本国注释一所列的热带木的木面多层板	6	0

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
476		44129930	其他上下表层均为针叶木，中间至少有一层是其他热带木的木面多层板	6	0
477		44129940	其他上下表层均为针叶木，中间至少含有一层木碎料板的木面多层板	6	0
478		44129990	其他上下表层均为针叶木的木面多层板	4	0
479		44130000	成块、板、条或异形的强化木	6	0
480		44149010	辐射松木制的画框, 相框, 镜框及类似品	7	0
481		44151000	木制的箱、盒、板条箱、圆桶及类似的包装容器、电缆卷筒	6	0
482		44152010	辐射松制的木托板、箱形托盘及其他装载用木板或辐射松制制的托盘护框	6	0
483		44152090	其他木托板、箱形托盘及其他装载用木板或其他木制的托盘护框	6	3
484		44160010	包括桶板的辐射松制大桶、琵琶桶、盆和其他木制箍桶及其零件	12	0
485	ex	44160090	橡木制大桶、琵琶桶、盆和其他木制箍桶及其零件，包括桶板	12	5
486		44170010	辐射松制的工具、工具支架、工具柄、扫帚及刷子的身及柄；辐射松制鞋靴楦及楦头	12	0
487		44181100	热带木制的窗、法兰西式（落地）窗及其木制框架	4	0
488		44181910	辐射松制的窗、法兰西式（落地）窗及其木制框架	4	0
489		44181990	其他木制的窗、法兰西式（落地）窗及其木制框架	4	0
490		44182100	热带木制门及其框架和门槛	4	0
491		44182900	其他木制门及其框架和门槛	4	0
492		44183000	木制柱及樑，子目4418.81至4418.89的货品除外	4	0
493		44184000	木制水泥构件的模板	4	0
494		44185000	木瓦及木制盖屋板	6	0
495		44187310	竹的或至少顶层（耐磨层）是竹的已拼装的马赛克竹地板	4	0
496		44187320	其他竹的或至少顶层（耐磨层）是竹的已装拼竹制多层地板	4	0
497		44187390	其他竹的或至少顶层（耐磨层）是竹的已装拼地板	4	0
498		44187400	其他已拼装的马赛克地板	4	0
499		44187500	其他已拼装的多层地板	4	0
500		44187900	其他已拼装的地板	4	0
501		44188100	集成材	4	0
502		44188200	正交胶合木	4	0
503		44188300	工字梁	4	0
504		44188900	其他工程结构木制品	4	0

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
505		44189100	其他建筑用竹制品	4	0
506		44189200	蜂窝结构木镶板	4	0
507		44189900	其他建筑用木工制品	4	0
508		45011000	未加工或简单加工的天然软木	6	0
509		45020000	除去表皮或粗切成方形或成长方块、正方块、板、片或条状（包括做塞子用的方块坯料）的天然软木	8	0
510		45031000	天然软木塞子	8	0
511		45039000	其他天然软木制品	8	0
512		45041000	块、板、片、条状、实心圆柱体、圆片或任何形状的砖、瓦的压制软木	8	0
513		46012100	竹制的席子、席料及帘子	7	0
514		46012200	藤制的席子、席料及帘子	7	0
515		46012911	灯心草属材料制的的席子、席料及帘子	7	0
516		46012919	其他草制的席子、席料及帘子	7	0
517		46012921	苇帘	7	0
518		46012929	芦苇制的席子、席料	7	0
519		46012990	其他植物材料制席子、席料及帘子	7	0
520		46019210	竹缠条及类似产品	7	0
521		46019290	竹制的其他编结材料产品	7	0
522		46019310	藤缠条及类似产品	7	0
523		46019390	藤制的其他编结材料产品	7	0
524		46019411	稻草制的缠条（绳）	7	0
525		46019419	稻草制的其他编结材料产品	7	0
526		46019491	其他植物材料制的缠条及类似产品	7	0
527		46019499	其他植物材料制的其他编结产品	7	0
528		46019910	其他非植物编结材料制的缠条及类似产品	7	0
529		46019990	其他非植物编结材料制的其他产品	7	0
530		46021100	竹编制的篮筐及其他制品	7	0
531		46021200	藤编制的篮筐及其他制品	7	0
532		46021910	草编制的篮筐及其他制品	7	0
533		46021920	玉米皮编制的篮筐及其他制品	7	0
534		46021930	柳条编制的篮筐及其他制品	7	0
535		46021990	其他植物材料编制的篮筐及其他制品	7	0
536		46029000	非植物编结材料制的其他制品	7	0
537		48021010	宣纸	6	4
538		48021090	其他手工制纸及纸板	6	5

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
539		48022010	照相原纸	6	0
540		48022090	除照相原纸外的光敏、热敏、电敏纸，纸板的原纸、板	6	0
541		48024000	壁纸原纸	6	0
542		48025400	每平方米重量小于40克的书写、印刷或类似用途的其他未涂布纸及纸板，不含用机械方法或化学-机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%	6	0
543		48025500	每平方米重量在40克及以上，但不超过150克，成卷的书写、印刷或类似用途的其他未涂布纸及纸板，不含用机械方法或化学-机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%	5	0
544		48025600	每平方米重量在40克及以上，但不超过150克，成张的，以及未折叠计一边不超过435毫米，另一边不超过297毫米的书写、印刷或类似用途的其他未涂布纸及纸板，不含用机械方法或化学-机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%	5	0
545		48025700	其他每平方米重量在40克及以上，但不超过150克的书写、印刷或类似用途的其他未涂布纸及纸板，不含用机械方法或化学-机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%	5	0
546		48025800	每平方米重量超过150克的书写、印刷或类似用途的其他未涂布纸及纸板，不含用机械方法或化学-机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%	5	0
547		48026100	成卷的书写、印刷或类似用途的其他未涂布纸及纸板，所含用机械方法或化学-机械方法制得的纤维超过全部纤维重量的10%	5	0
548		48026200	成张的，以及未折叠计一边不超过435毫米，另一边不超过297毫米的的书写、印刷或类似用途的其他未涂布纸及纸板，所含用机械方法或化学-机械方法制得的纤维超过全部纤维重量的10%	5	0
549		48026900	其他书写、印刷或类似用途的其他未涂布纸及纸板，所含用机械方法或化学-机械方法制得的纤维超过全部纤维重量的10%	5	0
550		48051100	成卷或成张的半化学的瓦楞原纸	6	0
551		48051200	成卷或成张的草浆瓦楞原纸	6	0
552		48051900	成卷或成张的其他瓦楞原纸	6	0
553		48052400	成卷或成张的每平方米重量在150克及以下的强韧箱纸板	6	0

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
554		48052500	成卷或成张的每平方米重量超过150克的强韧箱纸板	6	0
555		48059190	每平方米重量在150克及以下的成卷或成张的其他未经涂布的纸及纸板	6	0
556		48059300	每平方米重量225克及以上的成卷或成张的其他未经涂布的纸及纸板	6	0
557		48061000	成卷或成张的植物羊皮纸	6	5
558		48062000	成卷或成张的防油纸	6	5
559		48063000	成卷或成张的描图纸	6	5
560		48064000	成卷或成张的高光泽透明或半透明纸	6	5
561		48070000	成卷或成张的复合纸及纸板	6	5
562		48081000	成卷或成张的瓦楞纸及纸板，不论是否穿孔	6	0
563		48101300	成卷的书写、印刷或类似用途的单面或双面涂布高岭土或其他无机物质的纸及纸板，不含用机械方法或化学-机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%	5	0
564		48101400	成张的未折叠计一边不超过435毫米，另一边不超过297毫米的书写、印刷或类似用途的单面或双面涂布高岭土或其他无机物质的纸及纸板，不含用机械方法或化学-机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%	5	0
565		48101900	其他书写、印刷或类似用途的单面或双面涂布高岭土或其他无机物质的纸及纸板，不含用机械方法或化学-机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%	5	0
566		48102900	成卷或成张的其他书写、印刷或类似用途的纸及纸板，所含用机械方法制得的纤维超过全部纤维重量的10%	5	0
567		48103100	成卷或成张的单面或双面涂布高岭土或其他无机物质的每平方米重量不超过150克的本体均匀漂白，所含用化学方法制得的木纤维超过全部纤维重量的95%的牛皮纸及纸板	5	0
568		48103200	成卷或成张的单面或双面涂布高岭土或其他无机物质的每平方米重量超过150克的本体均匀漂白，所含用化学方法制得的木纤维超过全部纤维重量的95%的牛皮纸及纸板	5	0
569		48103900	成卷或成张的单面或双面涂布高岭土或其他无机物质的其他牛皮纸及纸板	5	0
570		48109200	成卷或成张的单面或双面涂布高岭土或其他无机物质的多层的其他纸及纸板	5	0
571		48109900	其他成卷或成张的单面或双面涂布高岭土或其他无机物质的多层的其他纸及纸板	6	0

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
572		48111000	成卷或成张的焦油纸及纸板、沥青纸及纸板	6	0
573		48114100	成卷或成张的自粘的胶粘纸及纸板	6	0
574		48114900	成卷或成张的其他胶粘纸及纸板	6	0
575		48115110	成卷或成张的漂白的每平方米重量超过150克的彩色相纸用双面涂塑纸	6	0
576		48115191	成卷或成张的漂白的每平方米重量超过150克的纸塑铝复合材料	6	0
577		48115199	成卷或成张的漂白的每平方米重量超过150克的用塑料（不包括粘合剂）涂布、浸渍或覆盖的纸及纸板	6	0
578		48115910	成卷或成张的用塑料（不包括粘合剂）涂布、浸渍或覆盖的绝缘纸及纸板	6	0
579		48115991	成卷或成张的用塑料（不包括粘合剂）涂布、浸渍或覆盖的镀铝的纸及纸板	6	0
580		48115999	成卷或成张的用塑料（不包括粘合剂）涂布、浸渍或覆盖的其他纸及纸板	6	0
581		48116010	成卷或成张的用蜡、石蜡、硬脂精、油或甘油涂布、浸渍或覆盖的绝缘纸及纸板	6	0
582		48116090	成卷或成张的用蜡、石蜡、硬脂精、油或甘油涂布、浸渍或覆盖的其他纸及纸板	6	0
583		48119000	成卷或成张的经涂布、浸渍、覆盖、染面、饰面或印花的其他纸、纸板、纤维素絮纸及纤维素纤维网纸	6	0
584		48142000	起纹、压花、着色、印制图案或经其他装饰的用塑料涂面或盖面的壁纸及类似品	6	5
585		48149000	其他壁纸及类似品和窗用透明纸	6	5
586		48185000	纸浆、纸、纤维素絮纸或纤维素纤维网纸制的衣服及衣着附件	5	0
587		48191000	瓦楞纸或纸板制的箱、盒、匣	5	0
588		48192000	非瓦楞纸或纸板制的可折叠箱、盒、匣	5	0
589		48193000	底宽40厘米及以上的纸袋	6	0
590		48204000	多联商业表格纸、页间夹有复写纸的本	5	0
591		48211000	纸或纸板印制的已印制的各种标签	6	0
592		48219000	纸或纸板印制的未印制的各种标签	6	5
593		48221000	纺织纱线用的纸浆、纸或纸板（不论是否穿孔或硬化）制的筒管、卷轴、纤子及类似品	6	5
594		48229000	其他纸浆、纸或纸板（不论是否穿孔或硬化）制的筒管、卷轴、纤子及类似品	6	5
595		48234000	已印制的自动记录器用打印纸卷、纸张及纸盘	6	5
596		48236100	竹浆纸或纸板制的盘、碟、盆、杯及类似品	5	0

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
597		48236910	非木植物浆制的其他盘、碟、盆、杯及类似品	5	0
598		48236990	其他非木植物浆制的其他盘、碟、盆、杯及类似品	5	0
599		48237000	压制或模制纸浆制品	6	5
600		48239010	其他以纸或纸板为底制成的铺地制品	6	0
601		48239020	神纸及类似用品	6	0
602		48239030	纸扇	5	0
603		48239090	其他纸及纸制品	6	0
604		49070010	新的邮票	6	0
605		49070090	在承认或将承认其面值的国家流通新发行未使用的印花税票及类似票证；印有邮票或印花税票的纸品；空白支票	6	0
606		49081000	釉转印贴花纸（移画印花法用图案纸）	6	0
607		49089000	其他转印贴花纸（移画印花法用图案纸）	6	0
608		49090010	印刷或有图画的名信片	6	0
609		49090090	印有个人问候、祝贺、通告的卡片，不论是否有图画、带信封或饰边	6	0
610		49100000	印刷的各种日历，包括日历芯	6	0
611		49111090	其他商业广告品及类似印刷品	6	0
612		49119100	印刷的图片、设计图样及照片	6	0
613		49119910	纸质的其他印刷品	6	0
614		49119990	其他印刷品	6	0
615		52101100	与化纤混纺未漂白轻质平纹棉布	8	6
616		52101990	与化纤混纺未漂白轻质其他棉布	8	6
617		52111100	与化纤混纺未漂白重质平纹棉布	8	6
618		52111200	化纤混纺未漂白重质三线或四线斜纹棉布	8	6
619		52122100	未漂白的其他混纺重质棉布	8	6
620		53012100	破开或打成的亚麻	6	1
621		53013000	亚麻短纤及废麻	6	1
622	ex	56013000	由两种或两种以上有机聚合物纺制的纤维（横截面为皮芯结构或并列结构或海岛结构），长度不超过5毫米	8	5
623	ex	56039110	乙烯聚合物制电池隔膜基布	8	5
624	ex	56039210	乙烯聚合物制电池隔膜基布	8	5
625	ex	56039310	乙烯聚合物制电池隔膜基布	8	5
626	ex	59119000	体外膜肺氧合机用聚甲基戊烯中空纤维膜	8	3
627		61101200	喀什米尔山羊细毛制针织或钩编套头衫	6	5

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
628		61112000	棉制针织或钩编婴儿服装及附件	10	6
629		61113000	合成纤维制针织或钩编婴儿服装及附件	10	6
630		61119010	羊毛或动物细毛制针织或钩编婴儿服装及附件	10	6
631		61119090	其他纺织材料制针织或钩编婴儿服装及附件	10	6
632	ex	62012000	毛制男式大衣、斗篷	6	5
633	ex	62013090	棉制男式大衣、斗篷	6	5
634	ex	62022000	毛制女式大衣、斗篷	6	5
635	ex	62023090	棉制女式大衣、斗篷	6	5
636		62031100	羊毛或动物细毛制男式西服套装	8	5
637		62033100	羊毛或动物细毛制男式上衣	6	5
638		62041100	羊毛或动物细毛制女式西服套装	8	5
639		62043100	羊毛或动物细毛制女式上衣	6	5
640		62092000	棉制婴儿服装及衣着附件	10	6
641		62093000	合成纤维制婴儿服装及衣着附件	10	6
642		62099010	毛制婴儿服装及衣着附件	10	6
643		62099090	其他纺织材料制婴儿服装及衣着附件	10	6
644		62141000	丝制头巾、围巾	6	5
645		62142010	羊毛制披巾、围巾	6	5
646		62142020	山羊绒制披巾、围巾	6	5
647		63012000	毛制毯子及旅行毯	6	5
648		64031200	皮革制鞋面的滑雪靴	14	4
649	ex	68061090	矿物纤维，渣球含量小于5%	10	5
650	ex	68151390	燃料电池用气体扩散层	17	9
651	ex	68151900	碳化硅外延生产设备用石墨配件（金属含量≤5ppm）	10	5
652	ex	68159990	电熔高铝质砖，氧化锆含量大于87%	10	8
653		69060000	陶瓷套管、导管、槽管及管子附件	15	10
654		70023110	光导纤维用波导级石英玻璃管	5	1
655	ex	70023200	药用硼硅玻璃管（三氧化二硼含量≥8%）	12	7
656	ex	70031900	液晶或有机发光二极管（OLED）显示屏基板用原板玻璃	15	3
657	ex	70031900	手机或平板电脑盖板（包括前盖、后盖）用原板玻璃	15	5
658	ex	70049000	光学平板玻璃，厚度0.7毫米以下	15	9
659	ex	70049000	液晶或有机发光二极管（OLED）显示屏基板用原板玻璃	15	3

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
660	ex	70049000	手机或平板电脑盖板（包括前盖、后盖）用原板玻璃	15	5
661	ex	70052900	液晶或有机发光二极管（OLED）显示屏基板用原板玻璃	10	3
662	ex	70052900	手机或平板电脑盖板（包括前盖、后盖）用原板玻璃	10	5
663	ex	70060000	液晶玻璃基板, 6代(1850毫米*1500毫米)以上, 不含6代	10	4
664	ex	70071110	空载重量25吨及以上飞机的挡风玻璃	2	1
665	ex	70182000	熔融球形二氧化硅微粉, 直径小于等于100微米	15	5.5
666	ex	70200099	石英玻璃, 平整度小于等于1微米	10	4
667		71011011	未分级的天然黑珍珠	21	0
668		71011091	其他天然黑珍珠	21	0
669	ex	71012110	养殖黑珍珠	21	0
670	ex	71012190	养殖黑珍珠	21	0
671	ex	71012210	养殖黑珍珠	21	0
672	ex	71012290	养殖黑珍珠	21	0
673	ex	71129220	铂含量在3%以上的其他含铂或铂化合物的废碎料	6	0
674		71159010	工业或实验室用贵或包贵金属制品	3	0
675		72011000	非合金生铁, 按重量计含磷量在0.5%及以下	1	0
676		72012000	非合金生铁, 按重量计含磷量在0.5%以上	1	0
677		72015000	合金生铁、镜铁	1	0
678		72024100	铬铁, 含碳量>4%	2	0
679		72024900	铬铁, 含碳量≤4%	2	0
680		72026000	镍铁	2	0
681		72027000	钼铁	2	1
682		72028010	钨铁	2	1
683		72029300	铌铁	2	0
684		72031000	直接从铁矿还原的铁产品	2	0
685		72039000	其他海绵铁产品, 块、团、团粒及类似形状; 按重量计纯度在99.94%及以上的铁, 块、团、团粒及类似形状	2	0
686	ex	72041000	符合GB/T 39733标准要求的再生钢铁原料	2	0
687	ex	72044100	符合GB/T 39733标准要求的再生钢铁原料	2	0
688		72061000	铁及非合金钢锭	2	0
689		72069000	其他初级形状的铁及非合金钢	2	0

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
690		72071100	矩形(包括正方形)截面,宽度小于厚度的两倍的矩形截面钢坯,按重量计含碳量在0.25%以下	2	0
691		72071200	其他矩形(正方形除外)截面的钢坯,按重量计含碳量在0.25%以下	2	0
692		72071900	其他按重量计含碳量在0.25%以下的钢坯	2	0
693		72072000	按重量计含碳量在0.25%及以上的钢坯	2	0
694		72091810	厚度<0.3毫米的冷轧卷材	6	4
695		72181000	不锈钢,锭状或其他初级形状	2	0
696		72189100	矩形(正方形除外)截面的不锈钢半制成品	2	0
697		72189900	其他不锈钢半制成品	2	0
698		72241000	其他合金钢,锭状或其他初级形状	2	0
699		72249010	单件重量在10吨及以上的粗铸锻件合金钢坯	2	0
700		72249090	其他合金钢制的半制成品	2	0
701	ex	72269990	铁镍合金带材(生产集成电路框架用或显示面板精密金属掩膜版用),宽度小于600毫米	7	4
702	ex	74010000	铜铋	2	0
703		74020000	未精炼铜、电解精炼用铜阳极	2	0
704		74031111	按重量计铜含量超过99.9935%的阴极精炼铜	2	0
705		74031119	其他阴极精炼铜	2	0
706		74031190	精炼铜阴极型材	2	0
707		74031200	精炼铜的线锭	2	0
708		74031300	精炼铜的坯段	2	0
709		74031900	其他未锻轧的精炼铜	2	0
710	ex	74040000	再生黄铜原料、再生铜原料	1.5	0
711	ex	74081900	其他含氧量小于5ppm的精炼铜丝	4	2
712	ex	74111019	其他含氧量小于5ppm,外径不超过25毫米的精炼铜管	4	2
713		75011000	镍铋	3	0
714		75012010	镍湿法冶炼中间品	3	0
715		75012090	氧化镍烧结物、镍的其他中间产品	3	0
716		75021010	按重量计镍、钴总量在99.99%及以上的,但钴含量不超过0.005%的非合金镍	3	1
717		75021090	其他非合金镍	3	1
718		75040010	非合金镍粉及片状粉末	4	1
719		76011090	其他未锻轧非合金铝	5	0
720	ex	76020000	再生铸造铝合金原料	1.5	0
721		79011110	按重量计含锌量在99.995%及以上的未锻轧锌	3	1

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722		79011190	含锌量不小于99.99%，并小于99.995%的未锻轧锌	3	1
723		79011200	含锌量<99.99%的未锻轧锌	3	1
724		79012000	未锻轧锌合金	3	1
725		81052010	钴湿法冶炼中间品	4	0
726		81052020	未锻轧钴	4	0
727	ex	81052090	钴钨及其他冶炼钴时所得的中间产品	4	0
728	ex	81059000	外科植入用钴铬钼合金棒（钴≥55%，铬26%-30%，钼5%-7%）	8	4
729	ex	81059000	血管支架用钴铬合金管（钴含量45%及以上，铬含量19%-21%，钨含量14%-16%，镍含量9%-11%）	8	2
730	ex	81061010	未锻轧铋	3	1
731	ex	81069010	未锻轧铋	3	1
732	ex	81089010	外科植入用钛合金条、杆、型材及异型材（钛≥88%，5.5%≤铝≤6.75%，3.5%≤钒≤4.5%），复合材料除外	8	4
733		81089031	厚度≤0.8毫米钛板、片、带、箔	8	4
734		81089032	厚度>0.8毫米钛板、片、带、箔	8	4
735		81101010	未锻轧铈	3	1
736		81129210	未锻轧锆	3	1
737		81129230	未锻轧铟	3	1
738	ex	81129240	未锻轧铌（铌废碎料除外）	3	0
739		81129910	锻轧锆及其制品	3	1
740	ex	81129920	其他钒氮合金	3	0
741		81129930	锻轧铟及其制品	8	1
742	ex	81130090	铝碳化硅（AlSiC）基板	8	4
743	ex	82073000	加工税目87.03所列车辆车身冲压件用的4种关键模具（侧围外板模具、翼子板模具、拼接整体侧围内板模具、拼焊整体侧围加强板模具）	8	6
744	ex	82073000	加工税目87.03所列车辆车身冲压件用的4种特种模具（σ _b ≥980牛每平方毫米的冷冲压模具、热成型模具、内高压成型模具和铝板模具）	8	6
745		84013010	未辐照燃料元件	2	0
746	ex	84041010	使用（可再生）生物质燃料的非水管蒸汽锅炉的辅助设备	7	5
747		84041020	集中供暖锅炉辅助设备	8	5
748		84042000	水及其他蒸汽动力装置的冷凝器	8	5
749		84049010	集中供暖热水锅炉辅助设备的零件	7	5

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
750	ex	84049090	使用（可再生）生物质燃料的非水管蒸汽锅炉的辅助设备的零件；水蒸汽或其他蒸汽动力装置的冷凝器的零件	7	5
751	ex	84079090	叉车用汽油发动机（800转/分钟≤转速≤3400转/分钟）	18	9
752	ex	84079090	立式输出轴汽油发动机	18	9
753	ex	84082010	输出功率在441千瓦（600马力）及以上的柴油发动机	9	4
754	ex	84099199	汽车用电子节气门	5	3
755	ex	84099999	电控柴油喷射装置及其零件	8	5
756	ex	84118100	涡轮轴航空发动机	15	1
757	ex	84118100	功率≥3500千瓦的涡轮轴发动机（航空发动机除外）	15	3
758	ex	84119910	涡轮轴航空发动机用零件	5	1
759	ex	84122100	飞机发动机用液压直线作动筒	12	1
760	ex	84122990	抓桩器（抱桩器）	14	7
761	ex	84122990	飞机发动机用液压作动器	14	1
762	ex	84123100	三坐标测量机用平衡气缸	14	7
763	ex	84123100	飞机舱门气动作动筒	14	1
764	ex	84123900	飞机发动机用气压作动器	14	1
765	ex	84129090	风力发动机零件	8	5
766	ex	84129090	飞机发动机用作动筒壳体	8	1
767		84131100	分装燃料或润滑油的计量泵	10	6
768		84131900	其他装有或可装计量装置的泵	10	6
769	ex	84135020	电动吸奶器	10	5
770	ex	84135031	飞机用液压柱塞泵	10	1
771	ex	84135031	其他往复式液压柱塞泵	10	6
772		84136021	电动式齿轮回转泵	10	6
773	ex	84136022	回转式液压油泵，输入转速>2000转/分钟，输入功率>190千瓦，最大流量>2*280升/分钟	10	3
774	ex	84136022	其他液压式齿轮回转泵	10	6
775		84136032	液压式叶片回转泵	10	6
776		84136039	其他叶片回转泵	10	6
777		84136050	径向柱塞泵	10	6
778		84136060	轴向柱塞泵	10	6
779	ex	84137099	飞机发动机用燃油泵	8	1
780		84146010	抽油烟机	8	6

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
781	ex	84148030	乘用车机械增压器	7	5
782	ex	84148049	燃料电池增压器	7	5
783	ex	84148049	飞机用离心式氮气系统压缩机	7	1
784	ex	84148090	燃料电池循环泵	7	2
785		84149011	用于制冷设备的压缩机进、排气阀片	8	5
786		84149019	其他用于制冷设备的压缩机零件	8	5
787		84149090	税目84.14其他所列机器零件	7	4
788		84159010	独立式空调及制冷量≤4千大卡/时的空调的零件	8	6
789		84159090	制冷量>4千大卡/时的空调的零件	8	6
790	ex	84162011	溴化锂空调用天然气燃烧机	10	5
791		84178050	垃圾焚烧炉	10	5
792	ex	84179090	垃圾焚烧炉和放射性废物焚烧炉的零件	7	5
793		84189910	制冷机组及热泵用零件	9	6
794		84189991	制冷温度≤-40摄氏度冷冻设备零件	9	6
795		84189992	制冷温度>-40摄氏度，容积>500升的制冷设备零件	9	6
796		84189999	税目84.18其他制冷设备用零件	9	6
797		84191200	太阳能热水器	8	5
798	ex	84193390	冷冻式或喷雾式污泥干燥机	9	5
799	ex	84193990	污泥干燥机（冷冻式、喷雾式除外）	9	5
800	ex	84196090	通过冷凝分离和去除污染物的气体液化设备	10	5
801		84198100	加工、烹调食品饮料的机器	10	8
802	ex	84201000	织物轧光机	8	6
803		84211910	脱水机	10	6
804		84212110	家用型过滤或净化水的机器及装置	7	5
805	ex	84212199	船舶压载水处理设备用过滤器	5	2
806	ex	84212199	喷灌设备用叠式净水过滤器	5	1
807	ex	84213200	摩托车发动机排气过滤及净化装置（装备不锈钢外壳、入口管和出口管内径不超过1.3厘米的气体过滤或净化机器及装置除外）	5	3
808	ex	84213200	柴油发动机排气过滤及净化装置（装备不锈钢外壳、入口管和出口管内径不超过1.3厘米的气体过滤或净化机器及装置除外）	5	3
809	ex	84213200	汽油机颗粒捕集器（装备不锈钢外壳、入口管和出口管内径不超过1.3厘米的气体过滤或净化机器及装置除外）	5	3
810		84213910	家用型气体过滤、净化机器及装置	7	5

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811		84219910	家用型过滤、净化装置用零件	7	5
812		84221100	家用型洗碟机	8	4
813	ex	84223010	乳品加工用自动化灌装设备	12	8
814	ex	84223030	全自动无菌灌装生产线用包装机，加工速度 ≥ 20000 只/小时	8	6
815	ex	84223090	全自动无菌灌装生产线用贴吸管机，加工速度 ≥ 22000 只/小时	8	6
816	ex	84224000	半导体检测分选编带机	8	5
817		84229010	洗碟机用零件	8	4
818	ex	84229020	乳品加工用自动化灌装设备用零件	8.5	4
819	ex	84229090	全自动无菌灌装生产线用包装机（加工速度 ≥ 20000 只/小时）、贴吸管机（加工速度 ≥ 22000 只/小时）用零件	8.5	4
820	ex	84229090	半导体检测分选编带机专用零件	8.5	2
821	ex	84241000	飞机用灭火器	8	1
822	ex	84281010	无障碍升降机	8	4
823		84312090	其他税目84.27所列机械的零件	6	3
824	ex	84313100	无障碍升降机的零件	3	1
825	ex	84335100	功率 ≥ 200 马力的联合收割机	8	6
826	ex	84335990	自走式青储饲料收获机	8	6
827		84341000	挤奶机	8	4
828		84342000	乳品加工机器	6	2
829		84349000	挤奶机及乳品加工机器用零件	5	2
830	ex	84419010	切纸机用横切刀单元	8	3
831	ex	84419010	切纸机用弧形辊	8	4
832	ex	84431313	四色平张纸胶印机，对开单张纸单面印刷速度 ≥ 17000 张/小时；对开单张纸双面印刷速度 ≥ 13000 张/小时；全张或超全张单张纸单面印刷速度 ≥ 13000 张/小时	10	7
833	ex	84431319	五色及以上平张纸胶印机，对开单张纸单面印刷速度 ≥ 17000 张/小时；对开单张纸双面印刷速度 ≥ 13000 张/小时；全张或超全张单张纸单面印刷速度 ≥ 13000 张/小时	10	7
834	ex	84431600	苯胺印刷机（柔性版印刷机），线速度 ≥ 350 米/分钟，幅宽 ≥ 800 毫米	10	3
835	ex	84431600	具有烫印或全息或丝网印刷功能单元的机组式柔性版印刷机，线速度 ≥ 160 米/分钟，250毫米 $\leq$ 幅宽 < 800 毫米	10	5

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
836	ex	84431700	凹版印刷机, 印刷速度 $\geq$ 350米/分钟	10	9
837	ex	84431921	纺织用圆网印花机	10	6
838	ex	84431922	纺织用平网印花机	10	6
839	ex	84451190	宽幅非织造布梳理机, 工作幅宽 $>$ 3.5米, 工作速度 $>$ 120米/分钟	8	6
840	ex	84452031	全自动转杯纺纱机	8	5
841		84452032	喷气纺纱机	8	5
842	ex	84481100	多臂机或提花机, 转速指标: 500转/分以上	8	3
843		84483920	电子清纱器	6	3
844		84483930	空气捻接器	6	3
845		84483990	税目84.45所列机器的其他零附件	6	3
846		84484920	引纬、送经装置	6	3
847		84484990	织机及其辅助机器用其他零附件	6	3
848		84485900	税目84.47所列机器的其他零附件	6	3
849	ex	84490010	高速针刺机, 针刺频率 $>$ 2000次/分钟	8	6
850		84509090	干衣量 $>$ 10千克的洗衣机零件	8	5
851		84604010	珩磨机床	12	6
852		84689000	焊接机器用零件	7	3
853	ex	84798200	用于废物和废水处理的混合、搅拌、轧碎、研磨、筛选、均化或乳化机器	7	5
854	ex	84811000	喷灌设备用减压阀	5	2
855	ex	84812010	飞机发动机用液压传动阀	5	1
856	ex	84812020	飞机发动机用气压传动阀	5	1
857	ex	84818039	飞机发动机用流量阀	7	1
858	ex	84818040	废气再循环阀	7	5
859	ex	84818040	高压涡轮间隙控制阀门	7	1
860	ex	84818040	飞机发动机用预冷控制阀门	7	1
861	ex	84818040	其他阀门	7	5
862		84819010	阀门用零件	8	4
863	ex	84821010	绝缘调心球轴承(高铁电机用, 绝缘电阻 $>$ 1吉欧姆, 直流耐压 $\geq$ 3000伏, 额定动载荷 $\geq$ 210000牛顿)	8	4
864	ex	84821040	飞机发动机用推力球轴承(滚珠轴承)	8	1
865	ex	84822000	6兆瓦及以上风力发电机用锥形滚子轴承	8	5
866		84823000	鼓形滚子轴承	8	6
867	ex	84824000	飞机发动机用滚针轴承	8	1

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
868	ex	84824000	其他滚针轴承	8	6
869	ex	84825000	飞机发动机主推进轴用滚子轴承	8	1
870	ex	84825000	二环、三环偏心滚动轴承，飞机发动机主推进轴用滚子轴承除外	8	4
871		84829100	滚珠、滚针及滚柱	8	6
872	ex	84831090	飞机发动机用传动轴	6	1
873	ex	84834010	飞机水平尾翼螺旋杆	8	1
874	ex	84834090	飞机发动机用齿轮传动装置（齿轮箱）	8	1
875	ex	84836000	压力机用组合式湿式离合/制动器，离合扭矩为60千牛米-300千牛米，制动扭矩为30千牛米-100千牛米	8	4
876	ex	84836000	高速轴联轴器（风力发电机组用），扭矩保护值为160千牛米-1000千牛米	8	4
877	ex	84839000	车用凸轮轴相位调节器	8	4
878	ex	84839000	飞机发动机用齿轮箱用单个齿轮	8	1
879		84841000	金属片密封垫或类似接合衬垫	8	5
880		84842000	机械密封件	8	5
881		84849000	其他材料制密封垫及类似接合衬垫	8	5
882	ex	85011091	激光视盘机机芯精密微型电机（1瓦≤功率≤18瓦，20毫米≤直径≤30毫米）	9	5
883	ex	85011091	摄像机、摄录一体机用精密微型电机（0.5瓦≤功率≤10瓦，20毫米≤直径≤39毫米）	9	5
884	ex	85011099	功率≤0.5瓦（圆柱型：直径≤6毫米，高≤25毫米；扁圆型：直径≤15毫米，厚≤5毫米）非用于激光视盘机机芯的微型电机	9	5
885	ex	85011099	激光视盘机机芯用精密微型电机（0.5瓦≤功率≤2瓦，5毫米≤直径<20毫米）	9	5
886	ex	85011099	摄像机、摄录一体机用精密微型电机（0.5瓦≤功率≤10瓦，5毫米≤直径<20毫米或39毫米<直径≤40毫米）	9	5
887	ex	85016410	由使用可再生燃料锅炉和涡轮机组驱动的交流发电机，750千伏安<输出功率≤350兆伏安	10	5
888	ex	85016420	由使用可再生燃料锅炉和涡轮机组驱动的交流发电机，350兆伏安<输出功率≤665兆伏安	5.5	5
889	ex	85016430	由使用可再生燃料锅炉和涡轮机组驱动的交流发电机，输出功率>665兆伏安	6	5
890	ex	85022000	以沼气为燃料的装有点燃式活塞内燃发动机的发电机组（功率≥1000千瓦，发电效率≥40%）	10	5
891		85023100	风力驱动的发电机组	8	5

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892	ex	85023900	依靠可再生能源（太阳能、小水电、潮汐、沼气、地热能、生物质/余热驱动的汽轮机）生产电力的发电机组	10	5
893		85030030	子目8502.3100所列发电机组用零件	3	1
894	ex	85030090	由使用可再生燃料锅炉和涡轮机组驱动的输出功率超过750千伏安的交流发电机的零件；依靠可再生能源（太阳能、小水电、潮汐、沼气、地热能、生物质/余热驱动的汽轮机）生产电力的发电机组的零件	8	5
895	ex	85030090	飞机发动机用交流发电机定子	8	1
896	ex	85030090	燃料电池用膜电组件（主要由质子交换膜、催化剂和气体扩散层构成）	8	4
897	ex	85030090	燃料电池用双极板	8	4
898	ex	85073000	飞机用镍镉蓄电池	10	1
899	ex	85076000	飞机用锂离子蓄电池	10	1
900		85079090	其他蓄电池零件	8	5
901		85094010	水果或蔬菜榨汁机	7	5
902		85094090	食品研磨机及搅拌器	7	5
903	ex	85114010	飞机辅助动力装置电源启动马达	5	1
904	ex	85119010	飞机发动机用三相交流发电机用壳体	4.5	1
905	ex	85144000	焊缝中频退火装置	10	7
906	ex	85152120	汽车生产线电阻焊接机器人	10	5
907	ex	85158010	汽车生产线激光焊接机器人	8	5
908	ex	85159000	税目85.15所列货品的零件（专门或主要用于印刷电路组件制造的其他波峰焊接机器的零件除外）	6	3
909		85163100	电吹风机	7	5
910		85166030	电饭锅	7	5
911		85167110	滴液式咖啡机	7	5
912		85167120	蒸馏渗滤式咖啡机	7	5
913		85167130	泵压式咖啡机	7	5
914	ex	85241990	未切割的电子墨水屏	8	0
915	ex	85249190	专用于平板电脑和笔记本电脑的带触摸屏的液晶模组	5	0
916		85249250	电视接收机用有机发光二极管平板显示模组，含驱动器和控制电路	15	5
917	ex	85285910	车载液晶显示器	20	10
918	ex	85285910	航空器用显示器	20	1
919	ex	85318010	音量不超过110分贝的小型蜂鸣器	10	7.5
920	ex	85359000	受电弓	10	5

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921	ex	85359000	250千米/小时及以上高速动车组用高压电缆接头	10	6
922	ex	85371011	机床用可编程序控制器（PLC）	5	3
923	ex	85371019	机床用数控单元（包括单独进口的CNC操作单元）	5	3
924	ex	85371090	电梯用控制柜及控制柜专用印刷电路板	8	4
925	ex	85371090	飞机用控制模块	8	1
926	ex	85393240	彩色投影机的照明光源	8	3
927	ex	85393240	光刻机用高压汞灯（功率≥1千瓦）	8	4
928	ex	85415140	半导体基滤波器	8	4
929	ex	85443020	车辆用电控柴油机的线束	10	5
930	ex	85446012	250千米/小时及以上高速动车组用高压电缆	8	4
931	ex	85446090	额定电压为500千伏及以上的气体绝缘金属封闭输电线	15	10
932	ex	85451900	燃料电池用碳电极片	10	5
933	ex	85462090	输变电架空线路用长棒形瓷绝缘子瓷件(单支长度为1-2米, 实芯)	12	3
934	ex	85480000	电磁干扰滤波器	8	1
935	ex	85480000	非电磁干扰滤波器	8	1
936	ex	87019410	功率超过110千瓦, 但不超过130千瓦的轮式拖拉机	8	5
937	ex	87019510	功率超过130千瓦的轮式拖拉机	8	5
938	ex	87024010	纯电动机坪客车	15	4
939	ex	87042300	仅装柴油或半柴油发动机的车辆总重量≥31吨清障车专用底盘	15	10
940	ex	87042300	仅装柴油或半柴油发动机的固井水泥车、压裂车、混砂车、连续油管车、液氮泵车用底盘（车辆总重量>35吨，装驾驶室）	15	10
941	ex	87044300	装有压燃式发动机的混合动力的车辆总重量≥31吨清障车专用底盘	15	10
942	ex	87044300	装有压燃式发动机的混合动力的固井水泥车、压裂车、混砂车、连续油管车、液氮泵车用底盘（车辆总重量>35吨，装驾驶室）	15	10
943	ex	87044300	装有压燃式发动机的混合动力的起重55吨及以上的汽车起重机用底盘	15	8
944	ex	87059099	跑道除冰车	12	10
945	ex	87083099	纯电动或混合动力汽车用电动制动器（由制动器电子控制单元、踏板行程模拟器、制动执行器等组成）	6	5
946	ex	87083099	燃油汽车用电动制动器（由制动器电子控制单元、踏板行程模拟器、制动执行器等组成）	6	5

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947	ex	87084010	发动机功率65千瓦及以上的动力换挡拖拉机用变速箱	6	3
948	ex	87084030	扭矩>1500牛米的非公路自卸车用变速箱	6	3
949	ex	87084091	税目87.03所列车辆用自动变速箱用液力变矩器	6	3
950	ex	87084091	税目87.03所列车辆用自动变速箱用铝阀芯	6	3
951	ex	87084091	税目87.03所列车辆用无级变速箱用钢带	6	3
952	ex	87085071	发动机功率65千瓦及以上的动力换挡拖拉机用驱动桥	6	3
953	ex	87089310	发动机功率65千瓦及以上的动力换挡拖拉机用离合器	6	3
954		87089939	非公路自卸车用其他零件、附件	6	3
955	ex	87141000	星型轮及碟刹件	15	10
956	ex	87141000	摩托车用防抱死制动系统（ABS）及其零件	15	8
957		90013000	隐形眼镜片	7	6
958		90021131	单反相机镜头	6	3
959		90021139	其他照相机用镜头	6	3
960	ex	90021190	彩色投影机 and 数字光处理器的镜头及镜头组件	10	3
961		90031910	金属材料制眼镜架	7	6
962		90041000	太阳镜	7	6
963	ex	90066100	照相手机用闪光灯组件	9	4
964		90069191	照相机自动调焦组件	8	6
965		90069192	其他照相机的快门组件	8	6
966		90069199	其他照相机的其他零附件	8	6
967		90079100	电影摄影机用零附件	8	5
968	ex	90079200	电影放映机（不包括2K及以上分辨率的硬盘式）用零附件	8	5
969	ex	90079200	2K及以上分辨率的硬盘式数字电影放映机用零附件	8	3
970	ex	90138090	光刻机用光斑调节装置	5	2
971	ex	90189099	医用可解脱弹簧圈	4	1
972	ex	90189099	颅内取栓支架	4	2
973	ex	90189099	伞形下腔静脉滤器	4	2
974		90200000	其他呼吸器具及防毒面具	8	4
975		90212100	假牙	4	2
976		90212900	牙齿固定件	4	2
977		90213100	人造关节	4	2
978	ex	90213900	人工心脏瓣膜	4	1

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
979		90214000	助听器，不包括零件、附件	4	1
980	ex	90229090	射线发生器的零部件	4.5	1
981	ex	90229090	数字化X射线摄影系统平板探测器	4.5	3
982	ex	90229090	X射线断层检查仪专用探测器	4.5	3
983	ex	90229090	X射线断层检查仪专用闪烁体、准直器	4.5	3
984	ex	90328990	电喷点火程序控制单元	7	3
985	ex	90328990	机床用成套数控伺服装置（包括CNC操作单元，带有配套的伺服放大器和伺服电机）	7	3
986	ex	90328990	印刷机用成套数控伺服传动装置（包括运动控制器或可编程序自动控制器、人机界面单元，带有配套的伺服驱动器和伺服电机）	7	3
987	ex	90328990	三坐标测量机用自动控制柜	7	3
988	ex	90328990	纯电动或混合动力汽车用电机控制器总成	7	4
989	ex	90328990	飞机自动驾驶系统（包括自动驾驶、电子控制飞行、自动故障分析、警告系统配平系统及推力监控设备及其相关仪表）	7	1
990	ex	90328990	具有可再生能源和智能电网应用的自动电压和电流调节器；非液压或气压的自动调控流量、液位和湿度的仪器	7	5
991	ex	90328990	发动机气门正时控制（VTC）模块	7	3
992	ex	90328990	光刻机电机控制器	7	3
993	ex	90329000	飞机自动驾驶系统（包括自动驾驶、电子控制飞行、自动故障分析、警告系统配平系统及推力监控设备及其相关仪表）的零件	5	1
994	ex	90329000	飞机发动机燃油控制器用电路板	5	1
995	ex	90330000	用于90章下列环境产品，包括太阳能定日镜、其他测量海洋、水文、气象或地球物理用仪器及设备，测量，检验液体流量或液位的仪器，测量、检验压力的仪器及装置，税目90.26中其他税目未列名的液体或气体测量仪器及装置，气体或烟雾分析仪，色谱仪和电泳仪，使用光学射线（紫外线，可见光，红外线）的分光仪、分光光度计及摄谱仪以及其他理化分析仪器及装置，用于测量、记录、分析和评估环境样品或对环境的影响的理化分析仪器及装置，检镜切片机，轮廓投影仪，光栅测量装置，其他光学测量或检验仪器和器具，测振仪，手振动仪，具有可再生能源和智能电网应用的自动电压和电流调节器，自动调控流量、液位和湿度的仪器，且在其他税目未列名的零附件	6	5
996		91081100	已组装的机械指示式完整电子表芯	16	10
997	ex	92012000	完税价格50000美元及以上的大钢琴	10	1
998	ex	92021000	完税价格15000美元及以上的弓弦乐器	10	1

序号	EX ^[注2]	税则号列	商品名称 ^[注3]	2024年 最惠国税率	2024年 暂定税率
999	ex	92051000	完税价格2000美元及以上的铜管乐器	10	1
1000	ex	92059090	完税价格10000美元及以上的其他管乐器	10	1
1001		95061100	滑雪屐	6	3
1002		95061200	滑雪屐扣件（滑雪屐带）	6	3
1003		95061900	其他滑雪用具	6	3
1004	ex	96019000	牛角纽扣坯圆片（濒危动物制除外）	20	6
1005		96190011	婴儿尿布及尿裤	4	0
1006		96190019	成人尿布及尿裤	4	0
1007		96190020	卫生巾（护垫）及卫生棉条	4	2
1008		97012100	超100年的油画、粉画及其他手绘画	4	0
1009		97012200	超100年的镶嵌画	6	0
1010		97012900	超100年的拼贴画及类似装饰板	6	0

[注1] 该表中的（%）仅适用于从价税。

[注2] ex表示实施暂定税率的商品应在该税则号列范围内，以具体商品描述为准。

[注3] 除标注ex的税则号列外，商品名称仅供参考，具体商品范围以自2024年1月1日起实施的《中华人民共和国进出口税则》中税则号列对应的商品范围为准。

Temporary tax rate table for imported goods

Unit: tax rate (%) [Note 1]

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored- nation tax rate in 2024	2024 tentative tax rate
1		01061211 Improved breeding of whales, dolphins and porpoises; manatees and dugongs	10	0
2		03021410 Fresh or cold Atlantic salmon	10	7
3		03031310 Frozen Atlantic salmon	7	5
4		03033110 Frozen horsetongue sole (Greenland sole)	7	2
5		03033200 Frozen sole	7	2
6		03034100 Frozen albacore tuna	7	6
7		03034200 Frozen yellowfin tuna	7	6
8		03034400 Frozen bigeye tuna	7	6
9		03034510 Frozen Atlantic bluefin tuna	7	6
10		03034520 Frozen Pacific bluefin tuna	7	6
11		03034600 Frozen Southern Bluefin Tuna	7	6
12		03035100 Frozen herring	7	2
13	ex	03035990 Frozen capelin, other than edible offal	7	5
14		03036300 Frozen cod (Atlantic cod, Greenland cod, Pacific cod)	7	2
15		03036700 Frozen Alaskan Pollock	7	2
16		03036800 Frozen blue cod	7	2
17		03038910 Frozen hairtail	7	5
18	ex	03038990 Frozen Scorpionfish	7	5
19		03061490 Other frozen crabs	7	5
20		03061640 Frozen northern long-fronted shrimp	5	2
21		03061790 Frozen other small shrimps and prawns	5	2
22		03063190 Rock shrimp and other lobsters, live, fresh or chilled	7	5
23		03078190 Live, fresh or cold abalone	10	7
24		04041000 Whey and modified whey	6	2
25		04062000 Grated or powdered cheese	12	8
26		04063000 Other processed cheese	12	8
27		04064000 Blue cheese and other textured cheeses produced by Penicillium loudii	15	8
28		04069000 Other cheese	12	8
29		05051000 Feather and down for filling	10	2
30		05119111 Fertilized fish eggs	12	0
31	ex	05119190 Artemia eggs (brine shrimp eggs)	12	6

Serial number	EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored- nation tax rate in 2024	2024 tentative tax rate
32	ex	07129099	Sweet corn for planting	13	0
33		08011100	Desiccated coconut	12	7
34		08012100	Brazil nuts, fresh or dried, unshelled	10	7
35		08012200	Brazil nuts, shelled, fresh or dried	10	7
36		08013100	Cashew nuts, fresh or dried, unshelled	20	5
37		08013200	Cashew nuts, shelled, fresh or dried	10	7
38		08021100	Almond pits, fresh or dried	twenty four	10
39		08025100	Unshelled pistachios, fresh or dried	10	5
40		08025200	Shelled pistachios, fresh or dried	10	5
41		08026190	Macadamia nuts, fresh or dried, unshelled, not for seed use	twenty four	12
42		08026200	Macadamia nuts, shelled, fresh or dried	twenty four	12
43		08029100	Unshelled pine nuts, fresh or dried	twenty four	10
44		08029200	Pine nuts, shelled, fresh or dried	25	10
45	ex	08029990	Pecans, fresh or dried	twenty four	7
46		08044000	Avocados, fresh or dried	25	7
47		08104000	Fresh cranberries, bilberries and other fruits of the genus Vaccinium	30	15
48	ex	08119090	Frozen avocado	30	7
49	ex	08134090	Dried cranberries	25	15
50	ex	09092100	Coriander for seed use	15	0
51		12040000	Linseed	15	9
52		12060090	Sunflower seeds, not for planting	15	9
53	ex	12119039	Burdock for seed use	6	0
54		12122190	Other seaweed and algae suitable for human consumption	15	2
55		12122910	Sargassum unfit for human consumption	15	2
56		12122990	Other seaweed and algae not suitable for human consumption	15	2
57	ex	12149000	Other alfalfa (except meal and pellets)	9	7
58	ex	12149000	A variety of mixed natural products mainly composed of grasses and legumes except alfalfa. forage grass	9	4
59	ex	14049090	Coconut bran (strips/blocks)	15	4
60		15021000	Beef and mutton fat	8	2
61		15029000	Other beef and mutton fats	8	4
62	ex	15042000	Fish oil soft capsules	12	6
63	ex	15119020	Solid palm stearin (50 degrees Celsius ý melting point ý 56 degrees Celsius)	8	2
64		15200000	Crude glycerin, glycerin water and glycerine lye	20	6
65		17021100	Lactose containing 99% or more anhydrous lactose by weight, dry	10	5

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
66		18010000 Cocoa beans, whole or broken, raw or roasted	8	0
67		18040000 Cocoa butter, cocoa butter	tenny two	10
68	ex	19011010 Retail packaged milk powder for infants and young children (milk-based special medical Purpose (except infant formula food)	15	5
69	ex	19011010 Milk-based infant formula for special medical purposes	15	0
70		19011090 Other retail packaged foods for infants and young children	15	2
71		19019000 Malt extract, grain powder and other prepared foods and dairy foods	10	5
72	ex	19019000 Milk-based formula foods for special medical purposes	10	0
73		19021900 Other uncooked pasta, not filled or prepared	10	8
74	ex	20091200 Non-frozen orange juice with a Brix value not exceeding 20, minimum individual packaging Net weight is not less than 180kg	30	20
75	ex	20091900 Non-frozen orange juice with a Brix value exceeding 20, minimum individually packaged net Weigh not less than 180kg	30	20
76		21042000 Homogenized mixed food	12	6
77	ex	21069090 Non-dairy-based infant formula for special medical purposes, non-dairy-based special medical purpose Food formulas for scientific purposes	12	0
78		22051000 Vermouth and similar wines in small packages	65	14
79		22082000 Spirits obtained by distillation of wine	10	5
80		22083000 Whiskey	10	5
81		23050000 Oil cake and other solid residues obtained from refining peanut oil	5	0
82		23061000 Cottonseed oil cake and other solid residues	5	0
83		23062000 Linseed cakes and other solid residues	5	0
84		23063000 Sunflower seed cakes and other solid residues	5	0
85		23064100 Oil cake and other solid residues of low erucic acid rapeseed	5	0
86		23064900 Other rapeseed oil cakes and other solid residues	5	0
87		23065000 Coconut or copra cakes and other solid residues	5	0
88		23066000 Palm fruit or palm kernel cakes and other solid residues	5	0
89		23069000 Other residues derived from the extraction of vegetable fats and oils other than those of heading 23.04 or 23.05 slag	5	0
90		23080000 Other plant products for animal feed	5	0
91		23091010 Canned dog or cat food, packed for retail sale	15	4
92		23091090 Other dog or cat food, put for retail sale	15	4
93		23099090 Other prepared animal feed	6.5	4
94		25020000 Unroasted pyrite	3	1
95		25030000 Sulfur except sublimated, precipitated and colloidal sulfur	3	1
96		25041010 Flake natural graphite	3	1
97		25051000 Silica sand and quartz sand, whether or not colored	3	1

Serial number	EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
98		25059000	Other natural sand, whether or not colored	3	1
99		25061000	Quartz	3	1
100		25062000	quartzite	3	1
101		25070010	Kaolin	3	1
102		25070090	Kaolin similar to soil	3	1
103	ex	25081000	Sodium bentonite	3	1
104		25083000	Refractory Clay	3	1
105		25101010	Unmilled apatite	3	0
106		25102010	Milled Apatite	3	0
107		25151100	Marble and travertine in original condition or roughly repaired	4	0
108		25151200	Rectangular marble and travertine	4	0
109		25152000	Other calcareous stele or building stones; waxstone	3	0
110		25161100	Granite in original condition or roughly dressed	4	0
111		25161200	Rectangular granite	4	0
112		25162000	Sandstone	3	0
113		25169000	Other stones for monuments or construction	3	0
114		25181000	Uncalcined or sintered dolomite	3	0
115		25182000	Calcined or sintered dolomite	3	0
116		25191000	Natural magnesium carbonate (magnesite)	3	1
117		25199010	Fused magnesia ore	3	1
118		25199020	Sintered magnesia (dead burnt magnesium)	3	1
119		25199030	Soda-burnt magnesium (light burnt magnesium)	3	1
120	ex	25199099	Other mineral products with a magnesium oxide content of more than 70% (inclusive of 70%)	3	1
121		25251000	Undisturbed mica and split mica flakes	5	1
122		25261020	Talc, uncrushed and unpulverized	3	1
123		25262020	Crushed or powdered natural talc	3	1
124		25280010	Natural borax and its concentrates, whether or not calcined	3	0
125		25280090	Borate; natural crude boric acid	5	0
126		25291000	Feldspar	3	1
127	ex	25292100	Fireflies with calcium fluoride content ≥97% and arsenic content ≤0.0005% by weight stone	3	0
128	ex	25292200	Calcium fluoride content > 97% and arsenic content ≤ 0.0005% by weight stone	3	0
129		25309099	Other mineral products	3	0
130		27030000	Peat	5	3

Serial number	EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
131		27040010	Coke and semi-coke	5	0
132		27040090	Retort charcoal	5	0
133		27060000	Coal tar and other mineral tars	6	1
134		27073000	Crude xylene	6	2
135	ex	27082000	Needle-shaped pitch coke	6	3
136		27101210	Motor gasoline and aviation gasoline	5	1
137		27101220	Naphtha	6	0
138	ex	27101291	Nonene (C9 mixed isomer content is higher than 90%)	9	4
139	ex	27101299	Isopentene isomer mixture	9	5
140		27101911	Aviation kerosene	9	0
141		27101922	No. 5-7 fuel oil	6	1
142		27101923	Diesel	6	1
143	ex	27101929	The volume percentage of distillate below 350 degrees is less than 20%, and the distillate below 550 degrees Wax oil with a volume percentage of more than 80%	6	0
144		27111200	Liquefied propane	5	1
145		27111390	Other liquefied butane	5	1
146		27149010	Natural asphalt (ground asphalt)	8	4
147		28012000	Iodine	5	1
148		28013020	Bromine	5	1
149		28020000	Sublimated sulfur, precipitated sulfur; colloidal sulfur	5	1
150	ex	28042900	Helium	5	1
151	ex	28045000	Tellurium	5	0
152		28049090	Other selenium	5	0
153		28051200	Calcium	5	1
154		28051910	Lithium	5	1
155		28051990	Other alkali metals and alkaline earth metals	5	1
156		28053011	Neodymium	5	0
157		28053012	Dysprosium	5	0
158		28053013	Terbium	5	0
159		28053014	Lanthanum	5	0
160		28053015	Cerium	5	0
161		28053016	praseodymium	5	0
162		28053017	Yttrium	5	0
163		28053018	Scandium	5	0
164		28053019	Other rare earth metals	5	0

Serial number	EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
165		28053021	Rare earth metals, scandium and yttrium, mixed or fused with each other, battery grade	5	0
166		28053029	Other rare earth metals, scandium and yttrium mixed or fused with each other	5	0
167		28070000	Sulfuric acid, fuming sulfuric acid	5	1
168		28100020	Boric acid	5	2
169	ex	28129019	Phosphorus trifluoride	5	3
170	ex	28129019	Boron trifluoride	5	3
171		28141000	Ammonia	5	0
172		28142000	Ammonia	5	0
173		28164000	Oxides, hydroxides and peroxides of strontium or barium	5	2
174		28182000	Alumina	5	0
175		28220010	Tricobalt tetroxide	5	2
176		28220090	Other cobalt oxides and hydroxides; commercial cobalt oxide	5	2
177		28254000	Nickel oxides and hydroxides	5	2
178	ex	28259049	Niobium pentoxide	5	2
179	ex	28269090	Potassium fluorotantalate	5	0
180		28273910	Lithium chloride	5	0
181		28332400	Nickel sulfate	5	0
182	ex	28332990	Cobalt sulfate	5	2
183		28342110	Potassium nitrate for fertilizers	4	0
184	ex	28342990	Barium nitrate	5	2
185		28366000	Barium carbonate	5	1
186		28369100	Lithium carbonate	5	0
187		28369200	Carbonate of strontium	5	2
188		28369930	Cobalt carbonate	5	0
189	ex	28399000	Zirconium silicate	5	2
190		28401100	Anhydrous sodium tetraborate	5	2
191		28401900	Other sodium tetraborate	5	2
192	ex	28419000	Lithium cobalt oxide	5.5	2
193	ex	28419000	Rhenate and perrhenate	5.5	0
194	ex	28419000	Lithium niobate	5.5	2
195	ex	28439000	Anticancer drug raw materials (oxaliplatin, carboplatin, nedaplatin, cisplatin)	5.5	0
196	ex	28439000	Iridium oxide for fuel cells (iridium content 75% and above, particle size 40-100 Nano, the total amount of metal impurities is less than 500ppm)	5.5	2
197	ex	28441000	Natural uranium and its compounds	5	0
198	ex	28442000	Low-enriched uranium and its compounds containing uranium 235 concentration less than 5%	5	0

Serial number	EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
199	ex	28444210	Radium chloride [223Ra] injection	4	0
200	ex	28444390	Yttrium [90] microsphere injection	5	0
201	ex	28459000	Deuterated Tetrabenazine	5	0
202	ex	28459000	Anticancer drug raw materials (donafenib tosylate)	5	0
203		28461010	Cerium oxide	5	0
204		28461020	Cerium hydroxide	5	0
205		28461030	Cerium carbonate	5	0
206		28461090	Other compounds of cerium	5	0
207		28469011	Yttrium oxide	5	0
208		28469012	Lanthanum oxide	5	0
209		28469013	Neodymium oxide	5	0
210		28469014	Europium oxide	5	0
211		28469015	Dysprosium oxide	5	0
212		28469016	Terbium oxide	5	0
213		28469017	Praseodymium oxide	5	0
214		28469018	Lutetium oxide	5	0
215		28469019	Other rare earth oxides	5	0
216		28469021	Terbium chloride	5	0
217		28469022	Dysprosium chloride	5	0
218		28469023	Lanthanum chloride	5	0
219		28469024	Neodymium chloride	5	0
220		28469025	Praseodymium chloride	5	0
221		28469026	Yttrium chloride	5	0
222		28469028	Mixed rare earth chloride	5	0
223		28469029	Unmixed rare earth chloride	5	0
224		28469031	Terbium fluoride	5	0
225		28469032	Dysprosium fluoride	5	0
226		28469033	Lanthanum fluoride	5	0
227		28469034	Neodymium fluoride	5	0
228		28469035	Praseodymium fluoride	5	0
229		28469036	Yttrium fluoride	5	0
230		28469039	Other rare earth fluorides	5	0
231		28469041	Lanthanum carbonate	5	0
232		28469042	Terbium carbonate	5	0
233		28469043	Dysprosium carbonate	5	0

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored- nation tax rate in 2024	2024 tentative tax rate
234		28469044 Neodymium carbonate	5	0
235		28469045 Praseodymium carbonate	5	0
236		28469046 Yttrium carbonate	5	0
237		28469048 Mixed rare earth carbonate	5	0
238		28469049 Unmixed rare earth carbonate	5	0
239		28469091 Other compounds of lanthanum	5	0
240		28469092 Other compounds of neodymium	5	0
241		28469093 Other compounds of terbium	5	0
242		28469094 Other compounds of dysprosium	5	0
243		28469095 Other compounds of praseodymium	5	0
244		28469096 Other compounds of yttrium	5	0
245		28469099 Rare earth metals, other compounds of scandium	5	0
246	ex	28500090 Arsane	5.5	3
247	ex	28539040 Phosphane	5.5	3
248		29031500 1,2-Dichloroethane (ISO)	5.5	1
249		29032100 Vinylchloride	5.5	1
250	ex	29053990 Anticancer drug raw materials (busulfan)	5.5	0
251	ex	29053990 1,3-propanediol	5.5	3
252		29054500 Glycerol (glycerin)	8	3
253		29061310 Sterol	5.5	3
254		29071910 o-Sec-butylphenol, o-isopropylphenol	4	2
255		29094100 2,2'-oxydiethanol (diethylene glycol)	5.5	3
256	ex	29121900 Glyoxal	5.5	3
257	ex	29209000 Diphenyl carbonate	6.5	2
258	ex	29214990 Sertraline hydrochloride	6.5	0
259	ex	29225090 Anticancer drug raw materials (mitoxantrone hydrochloride)	6.5	0
260	ex	29242990 Anticancer drug raw materials (flutamide)	6.5	0
261	ex	29269090 Adiponitrile	6.5	1
262	ex	29309090 Anticancer drug raw materials (bicalutamide)	6.5	0
263	ex	29309090 Raw materials for rare disease drugs (penicillamine)	6.5	0
264	ex	29321900 empagliflozin	6.5	0
265	ex	29329990 Beraprost sodium	6.5	0
266	ex	29329990 Anticancer drug raw materials (docetaxel, paclitaxel)	6.5	0
267	ex	29329990 Acarbose Hydrate	6.5	0
268	ex	29329990 Anticancer drug raw materials (icariin)	6.5	0

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
269	ex	29331990 Anticancer drug raw materials (Savotinib)	6.5	0
270	ex	29333990 Anti-cancer drug raw materials (gemepyrimidine, apatinib mesylate, cedarmine, niraparib tosylate)	6.5	0
271	ex	29334900 Anticancer drug raw materials (pyrotinib maleate)	6.5	0
272	ex	29335990 entecavir	6.5	0
273	ex	29335990 Linagliptin	6.5	0
274	ex	29335990 Anticancer drug raw materials (imatinib mesylate, azathioprine, pemetrex Disodium leucovorin, flumatinib mesylate, acetaminophen mesylate Metinib, zanubrutinib, orebatinib)	6.5	0
275	ex	29336990 Anticancer drug raw materials (oteracil potassium)	6.5	0
276	ex	29337900 Anticancer drug raw materials (lenalidomide)	9	0
277	ex	29337900 Raw materials for rare disease drugs (pifrenidone)	9	0
278	ex	29337900 Anti-coronavirus drug raw materials (nematvir)	9	0
279	ex	29339900 Anticancer drug raw materials (anastrozole, letrozole, bortezomib, timox Azolamide, Pamiparib)	6.5	0
280	ex	29339900 Atorvastatin calcium	6.5	0
281	ex	29339900 Vildagliptin	6.5	0
282	ex	29341090 Anticancer drug raw materials (dasatinib)	6.5	0
283	ex	29342000 Raw materials for rare disease drugs (riluzole)	6.5	0
284	ex	29349990 Anticancer drug raw materials (decitabine, fluorouronide, cyclophosphamide, gemifeline Tinib, capecitabine, raltitrexed, fludarabine phosphate, tiga Fluorine, cytarabine, cytarabine hydrochloride, icotinib hydrochloride, salt gemcitabine acid, ifosfamide, fruquintinib)	6.5	0
285	ex	29359000 Raw materials for rare disease drugs (bosentan)	6.5	0
286		29371210 Recombinant human insulin and its salts	4	0
287		29371290 Other insulins and their salts	4	0
288	ex	29371900 Anticancer drug raw materials (triptorelin acetate)	4	0
289	ex	29372319 Anticancer drug raw materials (formestane)	4	0
290	ex	29372900 Anticancer drug raw materials (exemestane)	4	0
291	ex	29375000 Raw materials for rare disease drugs (treprostinil)	4	0
292	ex	29389090 Glycyrrhizic acid	6.5	3
293	ex	29397990 Anticancer drug raw materials (vinorelbine tartrate, vincristine sulfate, salt Topotecan acid, irinotecan hydrochloride)	4	0
294		29419055 Ceftriaxone (ceftriaxone) and its salts	6	0
295	ex	29419090 Anticancer drug raw materials (pirarubicin, mitomycin, epirubicin hydrochloride , doxorubicin hydrochloride, pingyangmycin hydrochloride, daunorubicin hydrochloride, Idarubicin hydrochloride)	6	0
296	ex	29419090 Mycophenolate mofetil	6	0

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
297	ex	29419090 Arrubicin hydrochloride	6	0
298		30021200 Antiserum and other blood components	3	0
299		30021300 Unmixed immunological products	3	0
300		30021400 Mixed immune products	3	0
301		30021500 Immunological products, formulated in measured doses or packaged for retail sale	3	0
302		30024100 Human vaccines	3	0
303		30024990 Other vaccines, toxins, cultured microorganisms (excluding yeast) and similar Similar products	3	0
304		30025100 Cell therapy products	3	0
305		30025900 Other cell cultures	3	0
306		30029040 Genetic material and genetically modified organisms	3	0
307		30029090 Other human blood; animal blood products for treatment, prevention or diagnosis	3	0
308	ex	30044900 Drugs containing alkaloids and their derivatives with anti-cancer effects (mixed Mixed or unmixed, for therapeutic or prophylactic use in measured doses or retail packs Pack)	5	0
309	ex	30044900 Tiotropium bromide powder inhalation, tiotropium bromide spray, isopropyl bromide for inhalation Tropium bromide solution, compound ipratropium bromide solution for inhalation, ipratropium bromide Ammonium bromide aerosol	5	0
310	ex	30044900 Oxycodone Hydrochloride Sustained Release Tablets	5	0
311	ex	30063000 Iopromide injection, gadobutrol injection	4	2
312		30069100 Apparatus identified for ostomy use	10	5
313		31031110 Double superphosphate	4	1
314		31031190 Other superphosphates containing more than 35% phosphorus pentoxide	4	1
315		31031900 Other superphosphates	4	1
316		31039000 Other mineral phosphate fertilizers or chemical phosphate fertilizers	4	1
317		31042020 Pure potassium chloride	3	0
318		31042090 Other potassium chloride	3	0
319		31043000 Potassium sulfate	3	0
320		31049010 Carnallite, potash and other natural crude potassium salts	3	0
321		31049090 Other mineral potash fertilizers and chemical potassium fertilizers	3	0
322		31051000 Fertilizers in flakes and similar shapes or with a gross weight not exceeding 10 kg	4	1
323		31054000 Ammonium dihydrogen phosphate and mixtures of ammonium dihydrogen phosphate and diammonium hydrogen phosphate	4	1
324		31055100 Fertilizers containing nitrates and phosphates	4	1
325		31055900 Other fertilizers containing nitrogen and phosphorus	4	1
326		31056000 Fertilizer containing two elements: phosphorus and potassium	4	1
327		31059010 Organic and inorganic compound fertilizer	4	1
328		31059090 Other fertilizers	4	1

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
329	ex	32029000 Chrome-free tanning agent	6.5	3
330	ex	32041700 Photoresist pigment dispersion for color photoresist	6.5	3
331		33011200 Orange oil	20	10
332		33012400 Peppermint oil	20	10
333		33012500 Other peppermint oils	15	5
334	ex	33012999 Sassafras oil	15	7
335		33013010 Orris gelatin	20	10
336		33051000 Shampoo	3	2
337	ex	35022000 Whey protein powder (dry ingredients contain more than over 80%)	10	5
338	ex	35022000 Lactoferrin	10	5
339		35051000 Dextrin and other modified starch	12	6
340	ex	35079090 Anticancer drug raw materials (asparaginase)	6	0
341		37011000 Unexposed X-rays	20	10
342		37024229 Other unexposed non-perforated films for photographic platemaking, width > 610 mm Meters, length>200 meters	1.6 yuan/square meter rice	1.0 yuan/square meter rice
343	ex	37024292 Red or infrared laser film, width >80 cm, length >1000 rice	2.4 yuan/square meter rice	0.5 yuan/square meter rice
344	ex	37071000 Photosensitive emulsion (silver-free)	8	4
345		38151200 Supported catalysts using precious metals and their compounds as active substances	6.5	5
346		38210000 For the growth or maintenance of microorganisms or plant, human or animal cells medium	3	2
347		38221100 Diagnostic or experimental reagents for malaria attached to a backing	3	0
348		38231200 Oleic acid	16	8
349	ex	38231900 Vegetable acid oil	16	5
350	ex	38231900 Vegetable oil deodorized distillate (DD oil)	16	10
351		38237000 Fatty alcohols for industrial use	13	9
352	ex	38249999 Fermentation broth used to produce polyamide (containing amino acids, organic acids, Organic amines, organic alcohols, nucleotides, polysaccharides, etc.)	6.5	0
353	ex	38249999 Gold-loaded charcoal	6.5	0
354	ex	38249999 High titanium slag (the mass percentage of titanium dioxide is greater than 70%)	6.5	0
355	ex	38249999 Mixtures containing 50% or more zinc oxide by weight	6.5	3
356	ex	38249999 Crude nickel cobalt hydroxide	6.5	3
357	ex	39011000 Polyethylene with a specific gravity less than 0.94 (imported CIF price is higher than 3800 US dollars/ Ton)	6.5	3
358	ex	39012000 Polyethylene with a specific gravity of 0.94 and above (imported CIF price is higher than 3,800 US dollars) Yuan / ton)	6.5	3
359		39072910 Polytetramethylene ether glycol	6.5	3

Serial number	EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored- nation tax rate in 2024	2024 tentative tax rate
360	ex	39073000	The quality percentage of bromine is 18% and above or the imported CIF price is higher than US\$3800/ton of epoxy resin (if dissolved in solvent, pure epoxy resin Percent content of bromine converted from fat)	6.5	4
361	ex	39119000	Trimellitic anhydride and isocyanate precondensate	6.5	3
362	ex	39119000	Aryl acid and arylamine precondensation polymer	6.5	3
363	ex	39119000	Modified trihydroxyethyl ureaate precondensation polymer	6.5	3
364		39201010	Battery separator made of ethylene polymer	6.5	3
365	ex	39209100	Polyvinyl butyral film (thickness not exceeding 3 mm)	6.5	3
366	ex	39209990	Polyimide film (thickness not exceeding 0.03 mm)	6.5	3
367	ex	39211990	Battery separator	6.5	3
368	ex	39219090	Ion exchange membrane	6.5	5
369	ex	39269090	Polyurethane condom	10	0
370		40011000	Natural rubber latex	20	10% or 900 yuan /ton, both from low
371		40012100	Natural rubber smoke rubber sheet	20	20% or 1500 Yuan/ton, two The one from the lowest
372		40012200	Technical Classification Natural Rubber (TSNR)	20	20% or 1500 Yuan/ton, two The one from the lowest
373		40121300	Retreaded tires for aircraft	20	4
374	ex	40169500	Air bag lifting device for rail locomotives	18	9
375	ex	40169910	breast lining	8	4
376	ex	40169990	Capsules and exterior wind baffles for EMUs	10	5
377	ex	41012020	raw donkey skin	5	2
378		41041111	Full grain unsplit or grain split wet blue cowhide	6	3
379		41041911	Other wet blue cowhide	6	3
380		41044100	Full-grain unsplit or grain-split cow and horse leather	5	3
381		41051010	Wet blue sheep or lambskin	14	10
382	ex	41062100	wet blue goatskin	14	10
383		41063110	wet blue pigskin	14	10
384		43011000	Whole raw mink skin	15	10
385		43016000	Whole raw fox skin	20	10
386		43018090	Other raw furskins, whole	20	10
387		44021000	Bamboo charcoal, whether or not agglomerated	6	0

Serial number	EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
388		44022000	Nut shell charcoal, fruit core charcoal, whether or not agglomerated	6	0
389		44029000	Other charcoal, whether or not agglomerated	6	0
390		44041000	Coniferous hoops; wood splits; roughly processed stakes and sticks; wood strips	6	0
391		44042000	Hoops of non-coniferous wood; wood splits; rough-finished stakes and sticks; wood chips	6	0
392		44050000	Wood wool and wood powder	6	0
393		44081011	Coniferous wood trim made of plywood or other multi-layer boards with a thickness not exceeding 6 mm Surface veneer	6	0
394		44081019	Other softwood veneer for veneer, thickness not exceeding 6 mm	4	0
395		44081020	Coniferous wood veneers, of thickness not exceeding 6 mm, for use in the manufacture of plywood	4	0
396		44081090	Other softwood veneers, thickness not exceeding 6 mm	4	0
397		44083111	Decorative veneers of jarrah wood not exceeding 6 mm in thickness	6	0
398		44083119	Other red meranti wood veneer for veneer use, thickness not exceeding 6 mm	4	0
399		44083120	Red Meranti veneer for the manufacture of plywood, not exceeding 6 mm thick	4	0
400		44083190	Other red meranti wood veneers not exceeding 6 mm thick	4	0
401		44083911	Tropical wood trim other than red meranti made of multi-layer boards such as plywood Surface veneer, thickness not exceeding 6 mm	6	0
402		44083919	Other veneers for tropical wood veneers other than red meranti, not exceeding 6 mm	4	0
403		44083920	Other tropical wood plywood other than red meranti, using veneers of varying thicknesses More than 6 mm	4	0
404		44083990	Other veneers of tropical wood other than red meranti, not exceeding Over 6 mm	4	0
405		44089011	Other non-coniferous and non-tropical wood trim made of multi-layer boards such as plywood Surface veneer, thickness not exceeding 6 mm	4	0
406		44089012	Temperate non-coniferous wood veneer for veneer use, thickness not exceeding 6 mm	3	0
407		44089013	Bamboo facing veneer, thickness not exceeding 6 mm	4	0
408		44089019	Other non-coniferous wood, non-tropical wood veneer for veneer, thickness not exceeding Over 6 mm	3	0
409		44089021	Other temperate zone non-coniferous wood veneer for plywood, not exceeding 6 mm thick rice	3	0
410		44089029	Other wooden plywood veneers, thickness not exceeding 6 mm	3	0
411		44089091	Other temperate zone non-coniferous wooden veneers, thickness not exceeding 6 mm	3	0
412		44089099	Other single boards, thickness not exceeding 6 mm	3	0
413		44091010	Coniferous wood flooring strips formed into a continuous shape on any side, end or face (piece)	6	0
414		44091090	Other coniferous wood of continuous shape on any side, end or face	6	0
415		44092110	Bamboo flooring strips (blocks) with any side, end or surface formed into a continuous shape	4	0

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
416	44092190	Other bamboo of continuous shape on any side, end or face	4	0
417	44092210	Tropical wood flooring strips formed into a continuous shape on any side, end or face (piece)	4	0
418	44092290	Other tropical wood of any continuous shape on one side, end or face	4	0
419	44092910	Other non-coniferous wood flooring formed into a continuous shape on any side, end or face Slats (blocks)	4	0
420	44092990	Other non-coniferous leaves formed into a continuous shape on any other side, end or surface wood lumber	4	0
421	44101100	Wooden particle board, whether or not bonded with resin or other organic adhesive combine	4	0
422	44101200	Wooden oriented strand board (OSB), whether or not made with resin or other Machine adhesive bonding	4	0
423	44101900	Other wooden similar boards (e.g., waffle boards), whether or not made of tree grease or other organic adhesive	4	0
424	44111211	The thickness does not exceed 5 mm and the density exceeds 0.8 grams per cubic centimeter. Machined or faced medium density fiberboard	4	0
425	44111219	Thickness does not exceed 5 mm, density exceeds 0.8 grams per cubic centimeter, Machined or faced medium density fiberboard	6	0
426	44111221	The thickness does not exceed 5 mm and the density exceeds 0.5 grams per cubic centimeter, but Not exceeding 0.8 grams per cubic centimeter medium density wood fiberboard made of radiata pine	4	0
427	44111229	The thickness does not exceed 5 mm and the density exceeds 0.5 grams per cubic centimeter, but Other wooden medium density wood fiberboard not exceeding 0.8 grams per cubic centimeter	4	0
428	44111291	The thickness does not exceed 5 mm and the density does not exceed 0.5 grams per cubic centimeter. Medium density wood fiberboard not machined or covered	6	0
429	44111299	The thickness does not exceed 5 mm and the density does not exceed 0.5 grams per cubic centimeter. Machined or faced medium density wood fiberboard	4	0
430	44111311	Thickness exceeding 5 mm but not exceeding 9 mm and density exceeding per cubic centimeter m 0.8 g, medium density wood fiberboard, not machined or covered	4	0
431	44111319	Thickness exceeding 5 mm but not exceeding 9 mm and density exceeding per cubic centimeter m 0.8 g, medium density fiberboard, machined or covered	6	0
432	44111321	Thickness exceeding 5 mm but not exceeding 9 mm and density exceeding per cubic centimeter 0.5 grams per cubic centimeter, but not exceeding 0.8 grams per cubic centimeter, made of radiata pine medium density wood fiber board	4	0
433	44111329	Thickness exceeding 5 mm but not exceeding 9 mm, density exceeding per cubic meter 0.5 grams per cubic centimeter, but not exceeding 0.8 grams per cubic centimeter for other medium density fiberboard	4	0
434	44111391	The thickness exceeds 5 mm but does not exceed 9 mm, and the density does not exceed per cubic meter cm 0.5 g, medium density wood fiberboard not machined or covered	6	0
435	44111399	The thickness exceeds 5 mm but does not exceed 9 mm, and the density does not exceed per cubic meter cm 0.5 g, machined or faced medium density wood fiberboard	4	0
436	44111411	Thickness exceeding 9 mm, density exceeding 0.8 grams per cubic centimeter, without Machined or faced medium density wood fiberboard	4	0

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
437	44111419	Thickness exceeds 9 mm, density exceeds 0.8 grams per cubic centimeter, machined Machined or faced medium density wood fiberboard	6	0
438	44111421	Thickness exceeding 9 mm and density exceeding 0.5 grams per cubic centimeter, but not More than 0.8 grams per cubic centimeter, medium density wood fiberboard made of radiata pine	4	0
439	44111429	Thickness exceeding 9 mm and density exceeding 0.5 grams per cubic centimeter, but not Exceeding 0.8 grams per cubic centimeter, other wood medium density wood fiberboard	4	0
440	44111491	The thickness exceeds 9 mm and the density does not exceed 0.5 grams per cubic centimeter. Machined or faced medium density wood fiberboard	6	0
441	44111499	The thickness exceeds 9 mm and the density does not exceed 0.5 grams per cubic centimeter. Machined or faced medium density wood fiberboard	4	0
442	44119210	Other wood fiberboards, with a density exceeding 0.8 grams per cubic centimeter, not machined machined or covered	4	0
443	44119290	Other wood fiberboards, having a density exceeding 0.8 grams per cubic centimeter, mechanically Processed or covered	6	0
444	44119310	Other wood fiberboards made of radiata pine, with a density exceeding 0.5 per cubic centimeter grams, but not exceeding 0.8 grams per cubic centimeter	4	0
445	44119390	Other wood fiberboards, with a density exceeding 0.5 grams per cubic centimeter, but not exceeding More than 0.8 grams per cubic centimeter	4	0
446	44119410	Other wood fiberboards, having a density exceeding 0.35 grams per cubic centimeter, but not More than 0.5 grams per cubic centimeter	6	0
447	44119421	Other wood fiberboards, density not exceeding 0.35 grams per cubic centimeter, not Machined or covered	6	0
448	44119429	Other wood fiberboards, density not exceeding 0.35 grams per cubic centimeter, approved Machined or covered	4	0
449	44121011	At least one surface layer is tropical wood, consisting only of thin sheets of bamboo glued together Boards, the thickness of each layer does not exceed 6 mm	6	0
450	44121019	Other bamboo plywood made of thin sheets, the thickness of each layer not exceeding 6 mm	4	0
451	44121020	At least one surface layer is non-coniferous wood, and other bamboo plywood, single Board veneer panels and similar multi-layer boards	6	0
452	44121093	There should be at least one layer in the middle made of tropical wood listed in National Note 1 of this chapter. of, other bamboo plywood, veneer veneer panels and similar multi-layer boards	6	0
453	44121094	At least one layer in the middle is made of other tropical wood, other bamboo plywood , veneer veneer panels and similar multi-layer boards	6	0
454	44121095	Containing at least one layer of wood particle board in the middle, other bamboo plywood, Veneer veneer panels and similar multi-layer panels	6	0
455	44121099	Other bamboo plywood, veneer veneer panels and similar multi-layer boards	4	0
456	44123100	At least one surface layer is made of tropical wood, with the thickness of each layer not exceeding 6 mm Other plywood made only of thin boards (other than bamboo)	6	0

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
457	44123300	At least one surface layer of the following non-coniferous woods: alder, ash, aquamarine (beech), birch, cherry, chestnut, elm Wood, eucalyptus, hickory, buckeye, basswood, maple, oak (oak), sycamore, poplar, acacia, tulipwood or walnut Wooden, the thickness of each layer not exceeding 6 mm, other articles made only of thin boards Other plywood (except bamboo)	4	0
458	44123410	Other wood with at least one surface layer composed of temperate non-coniferous wood (subheading 4412.3300 (except non-coniferous wood)), the thickness of each layer does not exceed 6 mm, consisting only of Other plywood made of thin boards (except bamboo)	4	0
459	44123490	Others have at least one surface layer of subheading 4412.3300 and 4412.3410 Specifically listed non-coniferous wood, the thickness of each layer does not exceed 6 mm, only Other plywood made of thin boards (except bamboo)	4	0
460	44123900	The other upper and lower surface layers are all made of coniferous wood, and the thickness of each layer does not exceed 6 mm. meters, other plywood made only of thin boards (other than bamboo)	4	0
461	44124100	Laminated veneer lumber with at least one surface layer of tropical wood	6	0
462	44124200	Other laminated veneer lumber with at least one surface layer of non-coniferous wood	6	0
463	44124911	The upper and lower surfaces are both made of coniferous wood, and at least one layer in the middle is made of this country's native wood. Laminated veneer lumber of tropical woods listed in Note 1	6	0
464	44124919	The upper and lower surfaces are made of coniferous wood, and at least one layer in the middle is made of other tropical wood. laminated wood veneer lumber	6	0
465	44124920	The upper and lower surfaces are made of softwood, with at least one layer of particleboard in the middle laminated veneer lumber	6	0
466	44124990	Other laminated veneer lumber with upper and lower surfaces made of coniferous wood	4	0
467	44125100	Block core plywood, side slat core with at least one surface layer of tropical wood Plywood and batten core plywood	6	0
468	44125200	Other wood core plywood, side panels with at least one surface layer of non-coniferous wood Slat core plywood and slat core plywood	6	0
469	44125911	The upper and lower surfaces are both made of coniferous wood, and at least one layer in the middle is made of this country's native wood. Note 1: Tropical wood block core plywood and side slat core glue Plywood and batten core plywood	6	0
470	44125919	The upper and lower surfaces are made of coniferous wood, and at least one layer in the middle is made of other tropical wood. Wooden block core plywood, side batten core plywood and batten core glued plate	6	0
471	44125920	The upper and lower surfaces are made of softwood, with at least one layer of particleboard in the middle Block core plywood, side batten core plywood and batten core plywood	6	0
472	44125990	Other upper and lower surfaces are solid wood core plywood and side slats. Core Plywood and Slat Core Plywood	4	0
473	44129100	Other wood-faced multi-layer boards with at least one surface layer made of tropical wood	6	0
474	44129200	Other wood-faced multi-layer boards with at least one surface layer of non-coniferous wood	6	0
475	44129920	The other upper and lower surfaces are all coniferous wood, and at least one layer in the middle is made of this chapter. Wood-faced multi-layer boards of tropical woods listed in National Note 1	6	0

Serial number	EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
476		44129930	The other upper and lower surfaces are all coniferous wood, and at least one layer in the middle is other Tropical wood veneer	6	0
477		44129940	The other upper and lower surfaces are all coniferous wood, with at least one layer of wood chips in the middle. Wood faced multi-layer board	6	0
478		44129990	Other wood-faced multi-layer boards with upper and lower surfaces made of coniferous wood	4	0
479		44130000	Strengthened wood in blocks, boards, strips or special shapes	6	0
480		44149010	Picture frames, picture frames, picture frames and similar articles of radiata pine wood	7	0
481		44151000	Wooden boxes, boxes, crates, drums and similar packaging containers, cable reel	6	0
482		44152010	Wooden pallets, box pallets and other loading wooden boards made of radiated pine or Pallet frame made of radiata pine	6	0
483		44152090	Other wooden pallets, box pallets and other wooden boards or other wood for loading pallet frame	6	3
484		44160010	Radiata pine vats, lute barrels, basins and other wooden materials including barrel staves Hoop barrel and its parts	12	0
485	ex	44160090	Oak vats, lute barrels, basins and other wooden barrels and their parts parts, including barrel staves	12	5
486		44170010	Tools, tool holders, tool handles, brooms and brushes made of radiata pine Body and handle; shoe last and last made from radiata pine	12	0
487		44181100	Tropical wooden windows, French-style (floor-to-ceiling) windows and their wooden frames	4	0
488		44181910	Radiated pine windows, French-style (floor-to-ceiling) windows and their wooden frames	4	0
489		44181990	Other wooden windows, French (floor-to-ceiling) windows and their wooden frames	4	0
490		44182100	Tropical wooden doors and their frames and thresholds	4	0
491		44182900	Other wooden doors, frames and thresholds thereof	4	0
492		44183000	Columns and beams of wood, other than those of subheading 4418.81 to 4418.89	4	0
493		44184000	Formwork for wooden cement components	4	0
494		44185000	Wood shingles and wooden roofing boards	6	0
495		44187310	Bamboo or at least the top layer (wearing layer) is a bamboo assembled mosaic bamboo floor	4	0
496		44187320	Other bamboo or at least the top layer (wear-resistant layer) is bamboo and has been assembled and made of bamboo multilayer floor	4	0
497		44187390	Other installed parquet floors made of bamboo or at least the top layer (wearing layer) is bamboo	4	0
498		44187400	Other assembled mosaic floors	4	0
499		44187500	Other assembled multi-layer floors	4	0
500		44187900	Other assembled floors	4	0
501		44188100	Integrated materials	4	0
502		44188200	Cross-laminated wood	4	0
503		44188300	I-beam	4	0
504		44188900	Other engineered structural wood products	4	0

Serial number	EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored- nation tax rate in 2024	2024 tentative tax rate
505		44189100	Other bamboo products for construction	4	0
506		44189200	Honeycomb structure wood paneling	4	0
507		44189900	Other woodworking products for construction	4	0
508		45011000	Unprocessed or simply processed natural cork	6	0
509		45020000	Remove skin or roughly cut into squares or rectangles, cubes, boards, Natural cork in sheets or strips (including square blanks for plugs)	8	0
510		45031000	Natural cork stopper	8	0
511		45039000	Other natural cork products	8	0
512		45041000	Blocks, plates, sheets, strips, solid cylinders, discs or any shape Pressed cork for bricks and tiles	8	0
513		46012100	Mats, mats and curtains of bamboo	7	0
514		46012200	Rattan mats, mats and curtains	7	0
515		46012911	Mats, mats and curtains of the genus Rush	7	0
516		46012919	Other mats, matting materials and curtains of straw	7	0
517		46012921	reed curtain	7	0
518		46012929	Reed mats and mat materials	7	0
519		46012990	Other mats, mats and curtains of plant materials	7	0
520		46019210	Bamboo strips and similar products	7	0
521		46019290	Other products of braided materials made of bamboo	7	0
522		46019310	Rattan strips and similar products	7	0
523		46019390	Other braided material products made of rattan	7	0
524		46019411	Straw cord (rope)	7	0
525		46019419	Other plaited material products made of straw	7	0
526		46019491	Other gluing strips and similar products made of plant materials	7	0
527		46019499	Other plaited products of other plant materials	7	0
528		46019910	Other woven strips and similar products made of non-vegetable braiding materials	7	0
529		46019990	Other products made of non-vegetable braided materials	7	0
530		46021100	Bamboo baskets and other products	7	0
531		46021200	Rattan baskets and other products	7	0
532		46021910	Baskets and other articles of straw woven	7	0
533		46021920	Baskets and other products made of corn husks	7	0
534		46021930	Wicker baskets and other articles	7	0
535		46021990	Baskets and other articles of other vegetable materials	7	0
536		46029000	Other products made of non-vegetable braided materials	7	0
537		48021010	rice paper	6	4
538		48021090	Other handmade paper and cardboard	6	5

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
539	48022010	Photographic original paper	6	0
540	48022090	Photosensitive, thermal and electrosensitive paper other than photographic base paper, base paper for cardboard, plate	6	0
541	48024000	wallpaper original paper	6	0
542	48025400	Writing, printing or similar purposes weighing less than 40 grams per square meter Other uncoated paper and paperboard, not coated by mechanical or chemical-mechanical methods The fiber produced by the method or the aforementioned fiber does not exceed the weight of the total fiber. 10% of quantity	6	0
543	48025500	Weight per square meter is 40 grams and above, but not more than 150 grams, in roll Other uncoated paper and cardboard for writing, printing or similar purposes, Does not contain fibers produced by mechanical or chemical-mechanical methods or contains The aforementioned fibers do not exceed 10% of the total fiber weight	5	0
544	48025600	The weight per square meter is 40 grams and above, but not more than 150 grams, in sheets , and the unfolded side does not exceed 435 mm, and the other side does not exceed Other uncoated paper for writing, printing or similar purposes over 297 mm and cardboard, excluding fibers produced by mechanical or chemical-mechanical methods The fiber contained in the vitamin or fiber does not exceed 10% of the total fiber weight.	5	0
545	48025700	Other weights per square meter are 40 grams and above, but not more than 150 grams Other uncoated paper and board used for writing, printing or similar purposes, not Contains fibers prepared by mechanical or chemical-mechanical methods or contains precursors The above fiber does not exceed 10% of the total fiber weight	5	0
546	48025800	Writing, printing or similar items weighing more than 150 grams per square meter Other uncoated paper and paperboard, not coated by mechanical or chemical-mechanical methods The fiber produced by the method or the aforementioned fiber does not exceed the weight of the total fiber. 10% of quantity	5	0
547	48026100	Rolls of other uncoated papers and papers for writing, printing or similar purposes Boards containing ultra-fiber fibers produced by mechanical or chemical-mechanical methods More than 10% of total fiber weight	5	0
548	48026200	Sheeted, and unfolded not exceeding 435 mm on one side and the other side Not exceeding 297 mm for writing, printing or other unspecified purposes Coated paper and paperboard, containing materials prepared by mechanical or chemical-mechanical processes The fiber obtained exceeds 10% of the total fiber weight	5	0
549	48026900	Other uncoated papers and papers for writing, printing or similar purposes Boards containing ultra-fiber fibers produced by mechanical or chemical-mechanical methods More than 10% of total fiber weight	5	0
550	48051100	Semi-chemical corrugated base paper in rolls or sheets	6	0
551	48051200	Straw pulp corrugated base paper in rolls or sheets	6	0
552	48051900	Other corrugated base paper in rolls or sheets	6	0
553	48052400	Tough boxes weighing 150 grams or less per square meter in rolls or sheets cardboard	6	0

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
554	48052500	Strong containerboard, in rolls or sheets, weighing more than 150 g/m ²		0
555	48059190	Other unformed products in rolls or sheets with a weight of 150 grams or less per square meter Coated paper and paperboard	6	0
556	48059300	Other unprocessed products in rolls or sheets weighing 225 grams per square meter or more Coated paper and paperboard	6	0
557	48061000	Vegetable parchment in rolls or sheets	6	5
558	48062000	Greaseproof paper in rolls or sheets	6	5
559	48063000	Tracing paper in rolls or sheets	6	5
560	48064000	High gloss transparent or translucent paper in rolls or sheets	6	5
561	48070000	Composite paper and cardboard in rolls or sheets	6	5
562	48081000	Corrugated paper and paperboard in rolls or sheets, whether or not perforated	6	0
563	48101300	Rolls of high quality materials coated on one or both sides for writing, printing or similar purposes Paper and cardboard of ling clay or other inorganic substances, excluding those made by mechanical means or fibers produced by chemical-mechanical methods or containing the aforementioned fibers not exceeding 10% of total fiber weight	5	0
564	48101400	The unfolded sheet shall not exceed 435 mm on one side and shall not exceed 297mm coated on one or both sides for writing, printing or similar purposes Paper and cardboard made of kaolin or other inorganic substances, excluding those made by mechanical means Fibers produced by methods or chemical-mechanical methods or containing the aforementioned fibers do not exceed More than 10% of total fiber weight	5	0
565	48101900	Other single- or double-sided coated kaolin for writing, printing or similar purposes Paper and cardboard made of soil or other inorganic substances, not those made by mechanical means or Fibers produced by chemical-mechanical methods or containing no more than 100% of the aforementioned fibers 10% of fiber weight	5	0
566	48102900	Other paper and paper for writing, printing or similar purposes in rolls or sheets Boards containing more than the total fiber weight of mechanically produced fibers 10% of	5	0
567	48103100	Rolls or sheets coated with kaolin or other inorganic materials on one or both sides The mass of the mass does not exceed 150 grams per square meter and is uniformly bleached, so Contains more than 95% by weight of chemically produced wood fibers of total fiber weight Kraft paper and cardboard	5	0
568	48103200	Rolls or sheets coated with kaolin or other inorganic materials on one or both sides A mass of mass exceeding 150 grams per square meter is uniformly bleached, containing Wood fibers produced by chemical methods account for more than 95% of the total fiber weight Kraft paper and cardboard	5	0
569	48103900	Rolls or sheets coated with kaolin or other inorganic materials on one or both sides Other quality kraft paper and cardboard	5	0
570	48109200	Rolls or sheets coated with kaolin or other inorganic materials on one or both sides Other quality multi-layered paper and cardboard	5	0
571	48109900	Other single or double-sided coated kaolin or other uncoated products in rolls or sheets Other paper and cardboard of multiple layers of organic matter	6	0

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
572	48111000	Tar paper and cardboard, bitumen paper and cardboard in rolls or sheets	6	0
573	48114100	Self-adhesive adhesive paper and cardboard in rolls or sheets	6	0
574	48114900	Other adhesive paper and cardboard in rolls or sheets	6	0
575	48115110	Bleached colored products weighing more than 150 g/m2 in rolls or sheets Double-sided plastic-coated paper for photo paper	6	0
576	48115191	Bleached paper plastics weighing more than 150 g/m2 in rolls or sheets aluminum composite	6	0
577	48115199	Bleached plastic products weighing more than 150 g/m2 in rolls or sheets Paper and paperboard coated, impregnated or covered with materials (excluding adhesives)	6	0
578	48115910	Coated or impregnated with plastic (excluding adhesives) in rolls or sheets or covered with insulating paper and cardboard	6	0
579	48115991	Coated or impregnated with plastic (excluding adhesives) in rolls or sheets or covered with aluminized paper and cardboard	6	0
580	48115999	Coated or impregnated with plastic (excluding adhesives) in rolls or sheets or covered with other paper and cardboard	6	0
581	48116010	Coated in rolls or sheets with wax, paraffin, stearin, oil or glycerin , impregnated or covered insulating paper and cardboard	6	0
582	48116090	Coated in rolls or sheets with wax, paraffin, stearin, oil or glycerin , impregnated or covered other paper and cardboard	6	0
583	48119000	Coated, impregnated, covered, dyed, faced or Other printed paper, cardboard, cellulose wadding and cellulose fiber webs Paper	6	0
584	48142000	Textured, embossed, colored, printed or otherwise decorated plastics Wallpapers and similar articles coated or covered	6	5
585	48149000	Other wallpapers and similar articles and transparent papers for windows	6	5
586	48185000	Clothing made of pulp, paper, cellulose wadding or cellulose fiber webs and clothing accessories	5	0
587	48191000	Boxes, boxes and boxes of corrugated paper or cardboard	5	0
588	48192000	Foldable boxes, boxes and boxes, not of corrugated paper or cardboard	5	0
589	48193000	Paper bags with bottom width 40 cm and above	6	0
590	48204000	Multipart business form paper, with carbon paper between pages	5	0
591	48211000	Printed labels of all kinds, paper or cardboard	6	0
592	48219000	Unprinted labels of various kinds, printed on paper or cardboard	6	5
593	48221000	Pulp, paper or cardboard (whether or not perforated or rigid) for textile yarn Bobbins, scrolls, drums and similar articles made of chemicals	6	5
594	48229000	Other pulp, paper or paperboard (whether or not perforated or hardened) Bobbins, reels, drums and similar articles	6	5
595	48234000	Printed printing paper rolls, sheets and trays for automatic recorders	6	5
596	48236100	Plates, saucers, basins, cups and similar articles of bamboo pulp paper or cardboard	5	0

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
597		48236910 Other plates, saucers, basins, cups and similar articles made of pulp from non-wood plants	5	0
598		48236990 Other plates, saucers, basins, cups and similar articles of pulp made from other non-woody plants	5	0
599		48237000 Pressed or molded pulp products	6	5
600		48239010 Other floor coverings made of paper or cardboard	6	0
601		48239020 Divine paper and similar supplies	6	0
602		48239030 paper fan	5	0
603		48239090 Other paper and paper products	6	0
604		49070010 new stamp	6	0
605		49070090 Newly issued and unused in circulation in countries that recognize or will recognize their face value Revenue stamps and similar instruments; paper bearing stamps or revenue stamps product; blank check	6	0
606		49081000 Glaze transfer decal paper (patterned paper for transfer printing method)	6	0
607		49089000 Other transfer decal paper (patterned paper for transfer printing method)	6	0
608		49090010 Printed or illustrated postcards	6	0
609		49090090 Cards bearing personal greetings, congratulations, announcements, with or without pictures Painted, enveloped or trimmed	6	0
610		49100000 Various printed calendars, including calendar core	6	0
611		49111090 Other commercial advertising materials and similar printed matter	6	0
612		49119100 Printed pictures, designs and photographs	6	0
613		49119910 Other printed matter on paper	6	0
614		49119990 Other printed matter	6	0
615		52101100 Unbleached lightweight plain cotton blended with chemical fiber	8	6
616		52101990 Other unbleached lightweight cotton fabrics blended with chemical fibers	8	6
617		52111100 Unbleached heavy plain cotton blended with chemical fibers	8	6
618		52111200 Chemical fiber blended unbleached heavy three-thread or four-thread twill cotton	8	6
619		52122100 Other heavy cotton blends, unbleached	8	6
620		53012100 Flax, broken or beaten	6	1
621		53013000 Flax staple fiber and flax waste	6	1
622	ex	56013000 Fibers spun from two or more organic polymers (cross-section It is a skin-core structure or a side-by-side structure or an island structure), and the length does not exceed 5 mm	8	5
623	ex	56039110 Ethylene polymer battery separator base fabric	8	5
624	ex	56039210 Ethylene polymer battery separator base fabric	8	5
625	ex	56039310 Ethylene polymer battery separator base fabric	8	5
626	ex	59119000 Polymethylpentene hollow fiber membrane for extracorporeal membrane oxygenation machine	8	3
627		61101200 Pullover, knitted or crocheted, of fine cashmere goat hair	6	5

Serial number	EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
628		61112000	Baby clothing and accessories, knitted or crocheted, of cotton	10	6
629		61113000	Baby clothing and accessories, knitted or crocheted, of synthetic fibers	10	6
630		61119010	Baby clothing and accessories, knitted or crocheted, of wool or fine animal hair	10	6
631		61119090	Baby clothing and accessories, knitted or crocheted, of other textile materials	10	6
632	ex	62012000	Men's or boys' coats and cloaks, of wool	6	5
633	ex	62013090	Men's or boys' coats and cloaks, made of cotton	6	5
634	ex	62022000	Women's or girls' coats and cloaks, of wool	6	5
635	ex	62023090	Women's or girls' coats and cloaks, made of cotton	6	5
636		62031100	Men's or boys' suits of wool or fine animal hair	8	5
637		62033100	Men's or boys' tops, of wool or fine animal hair	6	5
638		62041100	Women's or girls' suits of wool or fine animal hair	8	5
639		62043100	Women's or girls' tops, of wool or fine animal hair	6	5
640		62092000	Baby clothing and clothing accessories of cotton	10	6
641		62093000	Baby clothing and clothing accessories of synthetic fibers	10	6
642		62099010	Baby clothing and clothing accessories, made of wool	10	6
643		62099090	Baby clothing and clothing accessories of other textile materials	10	6
644		62141000	Silk headscarves and scarves	6	5
645		62142010	Shawls and scarves of wool	6	5
646		62142020	Cashmere shawls and scarves	6	5
647		63012000	Blankets and travel blankets, of wool	6	5
648		64031200	Ski boots with leather uppers	14	4
649	ex	68061090	Mineral fibers, with ball content less than 5%	10	5
650	ex	68151390	Gas diffusion layer for fuel cells	17	9
651	ex	68151900	Graphite accessories for silicon carbide epitaxial production equipment (metal content $\leq$ 5ppm)	10	5
652	ex	68159990	Fused high zirconium bricks, zirconia content greater than 87%	10	8
653		69060000	Ceramic sleeves, conduits, grooved pipes and pipe accessories	15	10
654		70023110	Waveguide grade quartz glass tube for optical fiber	5	1
655	ex	70023200	Medicinal borosilicate glass tube (boron trioxide content $\geq$ 8%)	12	7
656	ex	70031900	Original boards for liquid crystal or organic light-emitting diode (OLED) display substrates Glass	15	3
657	ex	70031900	Original glass for mobile phone or tablet cover (including front cover and back cover) Glass	15	5
658	ex	70049000	Optical flat glass, thickness less than 0.7 mm	15	9
659	ex	70049000	Original boards for liquid crystal or organic light-emitting diode (OLED) display substrates Glass	15	3

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
660	ex	70049000 Original glass for mobile phone or tablet cover (including front cover and back cover) Glass	15	5
661	ex	70052900 Original boards for liquid crystal or organic light-emitting diode (OLED) display substrates Glass	10	3
662	ex	70052900 Original glass for mobile phone or tablet cover (including front cover and back cover) Glass	10	5
663	ex	70060000 LCD glass substrate, 6th generation (1850mm*1500mm) or above, no Contains 6 generations	10	4
664	ex	70071110 Windshields for aircraft with an unladen weight of 25 tons and above	2	1
665	ex	70182000 Molten spherical silica powder, 100 microns or less in diameter	15	5.5
666	ex	70200099 Quartz glass, flatness less than or equal to 1 micron	10	4
667		71011011 Ungraded natural black pearls	twenty one	0
668		71011091 Other natural black pearls	twenty one	0
669	ex	71012110 Cultured black pearls	twenty one	0
670	ex	71012190 Cultured black pearls	twenty one	0
671	ex	71012210 Cultured black pearls	twenty one	0
672	ex	71012290 Cultured black pearls	twenty one	0
673	ex	71129220 Other waste and scrap containing platinum or platinum compounds with a platinum content of more than 3%	6	0
674		71159010 Articles of precious or precious metal for industrial or laboratory use	3	0
675		72011000 Non-alloy pig iron, containing 0.5% or less phosphorus by weight	1	0
676		72012000 Non-alloy pig iron, containing more than 0.5% phosphorus by weight	1	0
677		72015000 Alloy pig iron, mirror iron	1	0
678		72024100 Ferromanganese, carbon content ≤ 4%	2	0
679		72024900 Ferromanganese, carbon content > 4%	2	0
680		72026000 Nickel-iron	2	0
681		72027000 Ferromolybdenum	2	1
682		72028010 Ferrotungsten	2	1
683		72029300 Ferromagnesium	2	0
684		72031000 Iron products directly reduced from iron ore	2	0
685		72039000 Other sponge iron products, lumps, pellets and similar forms; by weight Iron with a measuring purity of 99.94% or above, lumps, agglomerates, pellets and similar products similar shape	2	0
686	ex	72041000 Recycled steel raw materials that meet the requirements of GB/T 39733 standard	2	0
687	ex	72044100 Recycled steel raw materials that meet the requirements of GB/T 39733 standard	2	0
688		72061000 Iron and non-alloy steel ingots	2	0
689		72069000 Other iron and non-alloy steels in primary forms	2	0

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
690		72071100 Rectangular (including square) cross-section, rectangle with width less than twice the thickness Cross-section steel billets with a carbon content of less than 0.25% by weight	2	0
691		72071200 Other steel billets of rectangular (other than square) cross-section, containing carbon by weight The amount is below 0.25%	2	0
692		72071900 Other steel billets with a carbon content of less than 0.25% by weight	2	0
693		72072000 Steel billets with a carbon content of 0.25% and above by weight	2	0
694		72091810 Cold rolled coils with thickness <0.3 mm	6	4
695		72181000 Stainless steel, ingots or other primary shapes	2	0
696		72189100 Semi-manufactured stainless steel products of rectangular (other than square) cross-section	2	0
697		72189900 Other semi-manufactured stainless steel products	2	0
698		72241000 Other alloy steels, in ingots or other primary shapes	2	0
699		72249010 Rough cast and forged alloy steel billets with single piece weight of 10 tons and above	2	0
700		72249090 Other semi-manufactured products of alloy steel	2	0
701	ex	72269990 Iron-nickel alloy strip (used in the production of integrated circuit frames or display panel precision (for dense metal masks), width less than 600 mm	7	4
702	ex	74010000 copper matte	2	0
703		74020000 Unrefined copper, copper anodes for electrolytic refining	2	0
704		74031111 Refined copper for cathodes containing more than 99.9935% copper by weight	2	0
705		74031119 Other cathode refined copper	2	0
706		74031190 Refined copper cathode profiles	2	0
707		74031200 Wire ingots of refined copper	2	0
708		74031300 Refined copper billets	2	0
709		74031900 Other refined copper, unwrought	2	0
710	ex	74040000 Recycled brass raw materials, recycled copper raw materials	1.5	0
711	ex	74081900 Other refined copper wire with oxygen content less than 5 ppm	4	2
712	ex	74111019 Other refined copper with an oxygen content less than 5 ppm and an outer diameter not exceeding 25 mm Tube	4	2
713		75011000 Nickel matte	3	0
714		75012010 Nickel hydrometallurgical intermediate products	3	0
715		75012090 Nickel oxide sinter, other intermediate products of nickel	3	0
716		75021010 The total amount of nickel and cobalt by weight is 99.99% or above, but the cobalt content Not more than 0.005% unalloyed nickel	3	1
717		75021090 Other unalloyed nickel	3	1
718		75040010 Non-alloy nickel powder and flake powder	4	1
719		76011090 Other unwrought non-alloy aluminum	5	0
720	ex	76020000 Recycled casting aluminum alloy raw materials	1.5	0
721		79011110 Unwrought zinc containing 99.995% or more zinc by weight	3	1

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
722		79011190 Unwrought zinc with a zinc content of not less than 99.99% and less than 99.995%3		1
723		79011200 Unwrought zinc with zinc content <99.99%	3	1
724		79012000 Unwrought zinc alloy	3	1
725		81052010 Cobalt hydrosmelting intermediate products	4	0
726		81052020 Unwrought cobalt	4	0
727	ex	81052090 Cobalt matte and other intermediate products obtained from cobalt smelting	4	0
728	ex	81059000 Cobalt-chromium-molybdenum alloy rod for surgical implantation (cobalt 55%, chromium 26%-30%, Molybdenum 5%-7%)	8	4
729	ex	81059000 Cobalt-chromium alloy tube for vascular stents (cobalt content 45% and above, chromium content 19%-21%, tungsten content 14%-16%, nickel content 9%-11%)	8	2
730	ex	81061010 Unwrought bismuth	3	1
731	ex	81069010 Unwrought bismuth	3	1
732	ex	81089010 Titanium alloy bars, rods, profiles and special profiles for surgical implantation (titanium 88%, 5.5% 5 aluminum 6.75%, 3.5% 5 vanadium 4.5%), composite Except for materials	8	4
733		81089031 Titanium plates, sheets, strips and foils with thickness 0.8 mm	8	4
734		81089032 Titanium plates, sheets, strips and foils with thickness >0.8 mm	8	4
735		81101010 Unwrought antimony	3	1
736		81129210 Unwrought germanium	3	1
737		81129230 Unwrought indium	3	1
738	ex	81129240 Unwrought niobium (except niobium waste and scrap)	3	0
739		81129910 Forged and rolled germanium and its products	3	1
740	ex	81129920 Other vanadium nitrogen alloys	3	0
741		81129930 Forged indium and its products	8	1
742	ex	81130090 Aluminum silicon carbide (AlSiC) substrate	8	4
743	ex	82073000 Four key molds for processing vehicle body stamping parts listed in tax heading 87.03 Tools (side panel mold, fender mold, integrated side panel mold Plate mold, tailor-welded integral side panel mold)	8	6
744	ex	82073000 Four special molds for processing vehicle body stamping parts listed in tax heading 87.03 Tools (980 N per square millimeter of cold stamping molds, thermoforming Molds, internal high pressure forming molds and aluminum plate molds)	8	6
745		84013010 Unirradiated fuel element	2	0
746	ex	84041010 Auxiliary use of non-water tube steam boilers using (renewable) biomass fuel Auxiliary equipment	7	5
747		84041020 Central heating boiler auxiliary equipment	8	5
748		84042000 Condensers for water and other steam power plants	8	5
749		84049010 Parts of auxiliary equipment for central heating hot water boilers	7	5

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
750	ex	84049090 Auxiliary use of non-water tube steam boilers using (renewable) biomass fuel Parts of auxiliary equipment; condensation of water vapor or other steam power plants parts of the device	7	5
751	ex	84079090 Gasoline engine for forklift (800 rpm ý speed ý 3400 rpm bell)	18	9
752	ex	84079090 Vertical output shaft gasoline engine	18	9
753	ex	84082010 Diesel engines with output power of 441 kilowatts (600 horsepower) and above machine	9	4
754	ex	84099199 Electronic throttle valve for automobiles	5	3
755	ex	84099999 Electronically controlled diesel injection device and its parts	8	5
756	ex	84118100 Turboshaft aircraft engine	15	1
757	ex	84118100 Turboshaft engines with power ý3500 kW (except aircraft engines) (outside)	15	3
758	ex	84119910 Turboshaft aircraft engine parts	5	1
759	ex	84122100 Hydraulic linear actuator for aircraft engine	12	1
760	ex	84122990 Pile grabber (pile holding device)	14	7
761	ex	84122990 Hydraulic actuator for aircraft engine	14	1
762	ex	84123100 Balance cylinder for three-dimensional coordinate measuring machine	14	7
763	ex	84123100 Aircraft door pneumatic actuator	14	1
764	ex	84123900 Pneumatic actuator for aircraft engine	14	1
765	ex	84129090 Wind engine parts	8	5
766	ex	84129090 Aircraft engine used as cylinder casing	8	1
767		84131100 Metering pumps for dispensing fuel or lubricating oil	10	6
768		84131900 Other pumps equipped or capable of being equipped with metering devices	10	6
769	ex	84135020 Electric Breast Pump	10	5
770	ex	84135031 Hydraulic piston pump for aircraft	10	1
771	ex	84135031 Other reciprocating hydraulic piston pumps	10	6
772		84136021 Electric gear rotary pump	10	6
773	ex	84136022 Rotary hydraulic oil pump, input speed > 2000 rpm, input power ý190kW, maximum flowý2*280L/min	10	3
774	ex	84136022 Other hydraulic gear rotary pumps	10	6
775		84136032 Hydraulic vane rotary pump	10	6
776		84136039 Other vane rotary pumps	10	6
777		84136050 Radial piston pump	10	6
778		84136060 Axial piston pump	10	6
779	ex	84137099 Fuel pump for aircraft engine	8	1
780		84146010 range hood	8	6

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
781	ex	84148030 Passenger car supercharger	7	5
782	ex	84148049 Fuel cell booster	7	5
783	ex	84148049 Centrifugal nitrogen system compressor for aircraft	7	1
784	ex	84148090 Fuel cell circulation pump	7	2
785		84149011 Compressor inlet and exhaust valves for refrigeration equipment	8	5
786		84149019 Other compressor parts for refrigeration equipment	8	5
787		84149090 Other machine parts listed in heading 84.14	7	4
788		84159010 Parts for independent air conditioners and air conditioners with cooling capacity $\bar{y}$ 4,000 kcal/hour	8	6
789		84159090 Parts of air conditioners with cooling capacity > 4,000 kcal/hour	8	6
790	ex	84162011 Lithium bromide natural gas burner for air conditioning	10	5
791		84178050 Waste incinerator	10	5
792	ex	84179090 Parts of waste incinerators and radioactive waste incinerators	7	5
793		84189910 Parts for refrigeration units and heat pumps	9	6
794		84189991 Refrigeration equipment parts with refrigeration temperature $\bar{y}$ -40 degrees Celsius	9	6
795		84189992 Refrigeration equipment with refrigeration temperature > -40 degrees Celsius and volume > 500 liters pieces	9	6
796		84189999 Parts for other refrigeration equipment of tax heading 84.18	9	6
797		84191200 Solar water heater	8	5
798	ex	84193390 Refrigerated or spray sludge dryer	9	5
799	ex	84193990 Sludge dryer (except refrigerated type and spray type)	9	5
800	ex	84196090 Gas liquefaction equipment for separation and removal of contaminants by condensation	10	5
801		84198100 Machines for processing and cooking food and beverages	10	8
802	ex	84201000 Fabric Calender	8	6
803		84211910 Dehydrator	10	6
804		84212110 Machines and devices for filtering or purifying water for household use	7	5
805	ex	84212199 Filter for ship ballast water treatment equipment	5	2
806	ex	84212199 Stacked water purification filter for sprinkler irrigation equipment	5	1
807	ex	84213200 Motorcycle engine exhaust filter and purification device (equipped with stainless steel exterior Gas filtration for shells, inlet tubes and outlet tubes with an inner diameter not exceeding 1.3 cm or purification machines and devices)	5	3
808	ex	84213200 Diesel engine exhaust filtration and purification device (equipped with stainless steel casing , the inner diameter of the inlet pipe and outlet pipe does not exceed 1.3 cm for gas filtration or (Except purification machines and devices)	5	3
809	ex	84213200 Gasoline engine particle trap (equipped with stainless steel casing, inlet pipe and outlet Gas filtration or purification machines and equipment with an inner diameter of no more than 1.3 cm (excluding devices)	5	3
810		84213910 Household gas filtration and purification machines and devices	7	5

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
811		84219910 Parts for household filtering and purification devices	7	5
812		84221100 Household dishwasher	8	4
813	ex	84223010 Automatic filling equipment for dairy processing	12	8
814	ex	84223030 Packaging machine for fully automatic aseptic filling production line, processing speed ≥ 20000 Only/hour	8	6
815	ex	84223090 Fully automatic aseptic filling production line with straw pasting machine, processing speed $\geq 22,000$ pieces/hour	8	6
816	ex	84224000 Semiconductor testing and sorting taping machine	8	5
817		84229010 Dishwasher parts	8	4
818	ex	84229020 Parts for automated filling equipment for dairy processing	8.5	4
819	ex	84229090 Packaging machine for fully automatic aseptic filling production line (processing speed ≥ 20000 only/hour), straw pasting machine (processing speed $\geq 22,000$ pieces/hour) Use parts	8.5	4
820	ex	84229090 Special parts for semiconductor testing and sorting taping machine	8.5	2
821	ex	84241000 Fire extinguisher for aircraft	8	1
822	ex	84281010 Barrier-free lift	8	4
823		84312090 Other parts of machinery listed in heading 84.27	6	3
824	ex	84313100 Accessible lift parts	3	1
825	ex	84335100 Combine harvester with power ≥ 200 horsepower	8	6
826	ex	84335990 Self-propelled silage feed harvester	8	6
827		84341000 Milking machine	8	4
828		84342000 Dairy processing machines	6	2
829		84349000 Parts for milking machines and dairy processing machines	5	2
830	ex	84419010 Cross cutter unit for paper cutter	8	3
831	ex	84419010 Curved roller for paper cutter	8	4
832	ex	84431313 Four-color sheet-fed offset printing machine, single-sided printing speed of folio sheet-fed paper $\geq 17,000$ sheets/hour; double-sided printing speed of folio sheet $\geq 13,000$ sheets / hour; full sheet or super full sheet single-sided printing speed ≥ 13000 Zhang/hour	10	7
833	ex	84431319 Sheet-fed offset printing press with five colors and above, single-sided printing speed of folio sheet-fed paper Speed $\geq 17,000$ sheets/hour; double-sided printing speed of single-sheet paper $\geq 13,000$ sheets/hour; full sheet or super full sheet single-sided printing speed ≥ 13000 sheets/hour	10	7
834	ex	84431600 Flexographic printing machine (flexographic printing machine), line speed ≥ 350 m/min Bell, width ≥ 800 mm	10	3
835	ex	84431600 Unit-type flexible with hot stamping or holographic or screen printing functional units Plate printing machine, line speed ≥ 160 m/min, 250 mm $\leq$ width < 800 mm	10	5

Serial number	EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
836	ex	84431700	Gravure printing machine, printing speed ≥ 350 m/min	10	9
837	ex	84431921	Rotary screen printing machine for textiles	10	6
838	ex	84431922	Textile flat screen printing machine	10	6
839	ex	84451190	Wide nonwoven carding machine, working width > 3.5 meters, working speed ≥ 120 m/min	8	6
840	ex	84452031	Fully automatic rotor spinning machine	8	5
841		84452032	Air jet spinning machine	8	5
842	ex	84481100	Dobby machine or jacquard machine, speed index: 500 rpm or more	8	3
843		84483920	Electronic yarn clearer	6	3
844		84483930	Air splicer	6	3
845		84483990	Other spare parts for machines listed in heading 84.45	6	3
846		84484920	Weft insertion and let-off device	6	3
847		84484990	Other spare parts for looms and auxiliary machines	6	3
848		84485900	Other spare parts for machines listed in heading 84.47	6	3
849	ex	84490010	High-speed acupuncture machine, acupuncture frequency > 2000 times/minute	8	6
850		84509090	Parts of washing machine with drying capacity > 10 kg	8	5
851		84604010	Honing machine tool	12	6
852		84689000	Parts for welding machines	7	3
853	ex	84798200	For mixing, stirring, crushing, grinding, Screening, homogenizing or emulsifying machines	7	5
854	ex	84811000	Pressure reducing valve for sprinkler irrigation equipment	5	2
855	ex	84812010	Hydraulic transmission valve for aircraft engine	5	1
856	ex	84812020	Pneumatic transmission valve for aircraft engine	5	1
857	ex	84818039	Flow valve for aircraft engine	7	1
858	ex	84818040	Exhaust gas recirculation valve	7	5
859	ex	84818040	High pressure turbine clearance control valve	7	1
860	ex	84818040	Precooling control valve for aircraft engine	7	1
861	ex	84818040	Other valves	7	5
862		84819010	Valve parts	8	4
863	ex	84821010	Insulated self-aligning ball bearings (for high-speed rail motors, insulation resistance > 1 Gohm Mu, DC withstand voltage ≥ 3000 volts, rated dynamic load ≥ 210000 N pause)	8	4
864	ex	84821040	Thrust ball bearings (ball bearings) for aircraft engines	8	1
865	ex	84822000	Tapered roller bearings for wind turbines of 6 MW and above	8	5
866		84823000	Drum roller bearing	8	6
867	ex	84824000	Needle roller bearings for aircraft engines	8	1

Serial number	EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
868	ex	84824000	Other needle roller bearings	8	6
869	ex	84825000	Roller bearing for main propulsion shaft of aircraft engine	8	1
870	ex	84825000	Two-ring and three-ring eccentric rolling bearings, used for main propulsion shafts of aircraft engines Except roller bearings	8	4
871		84829100	Balls, needle rollers and rollers	8	6
872	ex	84831090	Transmission shaft for aircraft engine	6	1
873	ex	84834010	Aircraft horizontal tail screw	8	1
874	ex	84834090	Gear transmission device (gearbox) for aircraft engine	8	1
875	ex	84836000	Combined wet clutch/brake for press, clutch torque is 60k Nm-300kNm, braking torque is 30kNm-100kNm	8	4
876	ex	84836000	High-speed shaft coupling (for wind turbines), the torque protection value is 160 kNm-1000 kNm	8	4
877	ex	84839000	Automotive camshaft phase adjuster	8	4
878	ex	84839000	Single gear for aircraft engine gearbox	8	1
879		84841000	Sheet metal gaskets or similar joint gaskets	8	5
880		84842000	Mechanical seals	8	5
881		84849000	Gaskets and similar joint gaskets, of other materials	8	5
882	ex	85011091	Laser disc machine movement precision micro motor (1 watt ≤ power ≤ 18 watts, 20mm ≤ diameter ≤ 30mm)	9	5
883	ex	85011091	Precision micro motors for cameras and camcorders (0.5 watts ≤ power ≤ 10W, 20mm ≤ diameter ≤ 39mm)	9	5
884	ex	85011099	Power ≤ 0.5 watt (cylindrical type: diameter ≤ 6 mm, height ≤ 25 mm; flat Round type: diameter ≤ 15 mm, thickness ≤ 5 mm) not for laser disc players Movement micro motor	9	5
885	ex	85011099	Precision micro motor for laser video disc player movement (0.5 watt ≤ power ≤ 2 watts, 5 mm ≤ diameter < 20 mm)	9	5
886	ex	85011099	Precision micro motors for cameras and camcorders (0.5 watts ≤ power ≤ 10W, 5mm ≤ diameter < 20mm or 39mm < diameter ≤ 40 mm)	9	5
887	ex	85016410	Alternating current generation powered by boilers and turbines using renewable fuels Machine, 750 kVA < output power ≤ 350 MVA	10	5
888	ex	85016420	Alternating current generation powered by boilers and turbines using renewable fuels Machine, 350 MVA < output power ≤ 665 MVA	5.5	5
889	ex	85016430	Alternating current generation powered by boilers and turbines using renewable fuels machine, output power ≤ 665 MVA	6	5
890	ex	85022000	Biogas-fueled power generation with spark-ignition piston internal combustion engine Unit (power ≤ 1000 kilowatts, power generation efficiency ≤ 40%)	10	5
891		85023100	Wind driven generator set	8	5

Serial number	EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
892	ex	85023900	Rely on renewable energy (solar, small hydro, tidal, biogas, Geothermal energy, biomass/waste heat driven steam turbines) to produce electricity Motor set	10	5
893		85030030	Parts for generator sets listed in subheading 8502.3100	3	1
894	ex	85030090	Power output driven by boilers and turbines using renewable fuels Parts for alternators exceeding 750 kVA; relying on renewable energy Sources (solar, small hydro, tidal, biogas, geothermal, biological (mass/waste heat driven steam turbines) parts of generator sets that produce electricity	8	5
895	ex	85030090	Alternator stator for aircraft engine	8	1
896	ex	85030090	Membrane electrode assembly for fuel cells (mainly composed of proton exchange membrane, catalytic agent and gas diffusion layer)	8	4
897	ex	85030090	Bipolar plates for fuel cells	8	4
898	ex	85073000	Nickel-cadmium battery for aircraft	10	1
899	ex	85076000	Lithium-ion battery for aircraft	10	1
900		85079090	Other battery parts	8	5
901		85094010	Fruit or vegetable juicer	7	5
902		85094090	Food grinders and mixers	7	5
903	ex	85114010	Aircraft auxiliary power unit power starter motor	5	1
904	ex	85119010	Housing for three-phase alternator for aircraft engine	4.5	1
905	ex	85144000	Weld medium frequency annealing device	10	7
906	ex	85152120	Resistance welding robot for automobile production line	10	5
907	ex	85158010	Automobile production line laser welding robot	8	5
908	ex	85159000	Parts of goods listed in heading 85.15 (used exclusively or mainly for printed electronics (Except parts for other wave soldering machines used in road assembly manufacturing)	6	3
909		85163100	hair dryer	7	5
910		85166030	rice cooker	7	5
911		85167110	Drip coffee machine	7	5
912		85167120	Distillation percolation coffee machine	7	5
913		85167130	Pump coffee machine	7	5
914	ex	85241990	Uncured e-ink screen	8	0
915	ex	85249190	LCD module with touch screen specifically for tablets and laptops Group	5	0
916		85249250	Organic light emitting diode flat panel display module for television receiver, including driver driver and control circuit	15	5
917	ex	85285910	Car LCD display	20	10
918	ex	85285910	Display for aircraft	20	1
919	ex	85318010	Small buzzers with a volume not exceeding 110 decibels	10	7.5
920	ex	85359000	Pantograph	10	5

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
921	ex	85359000 High-voltage cable joints for high-speed EMUs with a speed of 250 km/h and above	10	6
922	ex	85371011 Programmable controller (PLC) for machine tools	5	3
923	ex	85371019 CNC unit for machine tools (including separately imported CNC operating unit)	5	3
924	ex	85371090 Elevator control cabinet and special printed circuit board for control cabinet	8	4
925	ex	85371090 Aircraft control module	8	1
926	ex	85393240 Illumination source for color projector	8	3
927	ex	85393240 High-pressure mercury lamp for lithography machine (power $\geq$ 1 kilowatt)	8	4
928	ex	85415140 Semiconductor based filter	8	4
929	ex	85443020 Wiring harness for electronically controlled diesel engine for vehicles	10	5
930	ex	85446012 High-voltage cables for high-speed EMUs with a speed of 250 km/h and above	8	4
931	ex	85446090 Gas-insulated metal enclosed power transmission with rated voltage of 500 kV and above Wire	15	10
932	ex	85451900 Carbon electrode sheets for fuel cells	10	5
933	ex	85462090 Long rod-shaped porcelain insulator porcelain parts for power transmission and transformation overhead lines (single length is 1-2 meters, solid core)	12	3
934	ex	85480000 Electromagnetic interference filter	8	1
935	ex	85480000 Non-electromagnetic interference filter	8	1
936	ex	87019410 Wheeled tractors with a power exceeding 110 kW but not exceeding 130 kW	8	5
937	ex	87019510 Wheeled tractors with a power exceeding 130 kW	8	5
938	ex	87024010 Pure electric ramp bus	15	4
939	ex	87042300 The total weight of vehicles equipped only with diesel or semi-diesel engines is $\geq$ 31 tons. Special chassis for car	15	10
940	ex	87042300 Cement trucks and fracturing trucks equipped only with diesel or semi-diesel engines, Chassis for sand mixing trucks, coiled tubing trucks, and liquid nitrogen pump trucks (total vehicle weight Volume > 35 tons, cab installed)	15	10
941	ex	87044300 The total weight of a hybrid vehicle equipped with a compression ignition engine is $\geq$ 31 tons Special chassis for tow trucks	15	10
942	ex	87044300 Hybrid cement truck equipped with compression ignition engine, fracturing truck, sand mixing truck, coiled tubing truck, liquid nitrogen pump truck chassis (vehicle Total weight > 35 tons, cab installed)	15	10
943	ex	87044300 Hybrid vehicles equipped with compression ignition engines with a lifting capacity of 55 tons and above Chassis for truck crane	15	8
944	ex	87059099 Runway de-icing truck	12	10
945	ex	87083099 Electric brakes for pure electric or hybrid vehicles (composed of brake electric Sub-control unit, pedal stroke simulator, brake actuator, etc. (become))	6	5
946	ex	87083099 Electric brakes for fuel vehicles (composed of brake electronic control unit, Pedal stroke simulator, brake actuator, etc.)	6	5

Serial number	EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
947	ex	87084010	Transmission for power shift tractors with engine power of 65 kW and above box	6	3
948	ex	87084030	Gearbox for off-highway dump trucks with torque >1500 Nm	6	3
949	ex	87084091	Torque converters for automatic transmissions for vehicles listed in tax heading 87.03	6	3
950	ex	87084091	Aluminum valve cores for automatic transmissions for vehicles listed in tax heading 87.03	6	3
951	ex	87084091	Steel belts for continuously variable transmissions for vehicles listed in tax heading 87.03	6	3
952	ex	87085071	Drives for power shift tractors with engine power of 65 kW and above bridge	6	3
953	ex	87089310	Clutches for power shift tractors with engine power of 65 kW and above device	6	3
954		87089939	Other parts and accessories for off-highway dump trucks	6	3
955	ex	87141000	Star wheel and disc brake parts	15	10
956	ex	87141000	Anti-lock braking system (ABS) and parts for motorcycles	15	8
957		90013000	Contact lenses	7	6
958		90021131	SLR camera lens	6	3
959		90021139	Other camera lenses	6	3
960	ex	90021190	Lenses and lens assemblies for color projectors and digital light processors	10	3
961		90031910	Eyeglass frames made of metal materials	7	6
962		90041000	sunglasses	7	6
963	ex	90066100	Flash assembly for camera phone	9	4
964		90069191	Camera automatic focus assembly	8	6
965		90069192	Shutter components for other cameras	8	6
966		90069199	Other spare parts and accessories for other cameras	8	6
967		90079100	Parts and accessories for movie cameras	8	5
968	ex	90079200	For movie projectors (excluding hard disk type with resolution of 2K and above) Parts and accessories	8	5
969	ex	90079200	Parts and accessories for hard disk digital cinema projectors with 2K and above resolution 8		3
970	ex	90138090	Spot adjustment device for photolithography machine	5	2
971	ex	90189099	Medical detachable spring coil	4	1
972	ex	90189099	Intracranial thrombectomy stent	4	2
973	ex	90189099	Umbrella inferior vena cava filter	4	2
974		90200000	Other breathing apparatus and gas masks	8	4
975		90212100	Dentures	4	2
976		90212900	Dental fixtures	4	2
977		90213100	Artificial joint	4	2
978	ex	90213900	Artificial heart valve	4	1

Serial number EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
979		90214000 Hearing aids, excluding parts and accessories	4	1
980	ex	90229090 Parts and components of ray generator	4.5	1
981	ex	90229090 Digital X-ray photography system flat panel detector	4.5	3
982	ex	90229090 Special detector for X-ray tomography	4.5	3
983	ex	90229090 Special scintillator and collimator for X-ray tomography instrument	4.5	3
984	ex	90328990 EFI ignition program control unit	7	3
985	ex	90328990 Complete sets of CNC servo devices for machine tools (including CNC operating units, with Matching servo amplifier and servo motor)	7	3
986	ex	90328990 Complete sets of CNC servo transmission devices for printing machines (including motion controllers Or programmable automatic controller, human-machine interface unit, with supporting servo drive and servo motor)	7	3
987	ex	90328990 Automatic control cabinet for three-dimensional coordinate measuring machine	7	3
988	ex	90328990 Motor controller assembly for pure electric or hybrid vehicles	7	4
989	ex	90328990 Aircraft autopilot system (including autopilot, electronically controlled flight , automatic fault analysis, warning system trim system and thrust monitoring equipment equipment and related instruments)	7	1
990	ex	90328990 Automatic voltage and current with renewable energy and smart grid applications Regulator; non-hydraulic or pneumatic automatic control of flow, liquid level and wetness degree instrument	7	5
991	ex	90328990 Engine valve timing control (VTC) module	7	3
992	ex	90328990 Motor controller for photolithography machine	7	3
993	ex	90329000 Aircraft autopilot system (including autopilot, electronically controlled flight , automatic fault analysis, warning system trim system and thrust monitoring equipment equipment and related instruments) parts	5	1
994	ex	90329000 Circuit board for aircraft engine fuel controller	5	1
995	ex	90330000 Used for the following environmental products in Chapter 90, including solar heliostats and others Instruments and equipment for oceanographic, hydrological, meteorological or geophysical measurements, Instruments for measuring and checking liquid flow or level, measuring and checking pressure Powerful instruments and devices, liquids not included in other tax headings in heading 90.26 Volume or gas measuring instruments and devices, gas or smoke analyzers, color Spectrometers and electrophoresis instruments, using optical rays (ultraviolet, visible light, Infrared) spectrometer, spectrophotometer and spectrograph and other Physical and chemical analytical instruments and devices for measuring, recording, analyzing and evaluating Physical and chemical analysis instruments and equipment for assessing environmental samples or their impact on the environment devices, microtome, profile projector, grating measuring device, etc. Other optical measuring or testing instruments and apparatus, vibrometers, hand vibration instrument with automatic voltage and Current regulator, an instrument that automatically regulates flow, liquid level and humidity, and Parts and accessories not listed in other tax items	6	5
996		91081100 Assembled complete electronic watch movement with mechanical indication	16	10
997	ex	92012000 Grand pianos with a duty-paid value of US\$50,000 and above	10	1
998	ex	92021000 Bowed string instruments with a duty-paid value of US\$15,000 and above	10	1

Serial number	EX [Note 2]	Tariff code series	Product name [Note 3]	Most-favored-nation tax rate in 2024	2024 tentative tax rate
999	ex	92051000	Brass instruments with a duty-paid value of US\$2,000 and above	10	1
1000	ex	92059090	Other wind instruments with a duty-paid value of US\$10,000 and above	10	1
1001		95061100	ski boots	6	3
1002		95061200	Ski boots fastener (ski boots belt)	6	3
1003		95061900	Other ski equipment	6	3
1004	ex	96019000	Horn button blank discs (except those made from endangered animals)	20	6
1005		96190011	Baby diapers and diapers	4	0
1006		96190019	Adult diapers and diapers	4	0
1007		96190020	Sanitary napkins (pads) and tampons	4	2
1008		97012100	Oil paintings, pastel paintings and other hand paintings over 100 years old	4	0
1009		97012200	Mosaic over 100 years old	6	0
1010		97012900	Collage and similar decorative panels over 100 years old	6	0

[Note 1] (%) in this table only applies to ad valorem taxes.

[Note 2] ex means that the goods subject to the provisional tax rate should be within the scope of the tax code, subject to the specific product description.

[Note 3] Except for the tariff codes marked ex, product names are for reference only. The specific product scope is based on the "People's Republic of China" that will be implemented from January 1, 2024.

The scope of goods corresponding to the tariff code in the "Import and Export Tariffs of the Republic of China" shall prevail.