Report Name: China's Annual Tariff Adjustment Increases Pork to MFN Lowers Wood Fishery Rates

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Report Highlights:

On December 15, 2021, the State Council Tariff Commission (SCTC) announced its 2022 annual tariff adjustment plan that sets tentative import and export tariff rates for select tariff lines. According to this year's plan, China will tentatively lower the tariff rates for multiple wood and fishery products. China also increased the tariff rates for certain pork and orange juice products to or below the established MFN rate. The tentative tariff rates are applicable to tariff lines from all exporting countries. This report contains an unofficial translation of the SCTC notice, the list of known agriculture-related tariff lines subject to tentative applied MFN tariff rate changes in 2022, a commodity list subject to TRQ administration, and additional information regarding scheduled RCEP tariff adjustments.

General Information:

At the end of each year, the SCTC sets tentative import and export tariff rates for select commodities to be applied during the following year. The SCTC also announces the People's Republic of China (PRC) tariff rate quotas (TRQ) for certain commodities. This year, the PRC also included tariff adjustments taking account of the Regional Comprehensive Economic Partnership (RCEP) Agreement, which come into effect on January 1, 2022. See: FAS GAIN CH2020-0168 dated February 16, 2021.

On December 15, 2021, the Ministry of Finance published on its website a SCTC notice (dated December 13), releasing the PRC's 2022 tariff adjustment plan. The applied MFN import tariffs for 954 tariff lines will be temporarily lowered as of January 1, 2022. However, assessed tariffs will be raised for certain agricultural products including certain pork products (from 8 percent to 12 percent) and orange juice (from 15 percent to 18 percent) after earlier being lowered in 2020. The tentative tariff rates are applicable to all exporting countries.

This GAIN report contains an unofficial translation of the SCTC notice, a food and agricultural product list currently under tentative MFN tariff rate arrangement, a commodity list subject to TRQ administration, and additional information regarding RCEP tariff adjustments. The SCTC announcement does not change China's retaliatory tariffs on U.S. exports or the tariff exclusion process for these products.

Please visit the following website for SCTC's official notice and a complete list of tariff adjustments in 2022:
http://gss.mof.gov.cn/gzdt/zhengcefabu/202112/t20211215_3775137.htm

Notable Tariff Reductions and Harmonized System (HS) Code Changes in 2022:

Starting January 1, 2022, the PRC will raise the tariff rate for pork and pork products (HS 02032200, HS 020329000) up to the MFN rate of 12 percent. In 2020, China lowered the tariff rate for these pork products to 8 percent. Other notable revisions in tariff rates include the tentative tariffs for orange juice (HS 20091200, HS 20091900), which will return to 18 percent from 15 percent in 2020.

China will tentatively lower tariff rates for certain fishery products, such as fresh or chilled Atlantic salmon (HS 03021410) and frozen Greenland halibut (HS 03033110) in 2022. Additionally, import tariffs for many wood products will be tentatively set at 0. Similarly, tariffs for whole or broken cocoa beans (HS 18010000) will be tentatively set at 0.

The SCTC has also adjusted HS codes for a few agricultural products. For example, the HS code for pecans has been changed to HS 08029990 (previously HS 08029090), though the tariff rate remains unchanged.

Lastly, the SCTC has redefined the product description (or product scope) for certain products such as that for food made from malt extract and grain flour under HS 19019000.

The RCEP will come into force on January 1, 2022. China and Japan will begin their respective tariff reduction processes for the first time. However, for most agricultural products on which tariffs are set to eliminate, the process will last for 10 to 15 years, according to tariff reduction schedules. So, the immediate impact of tariff reductions on trade is quite limited. For other RCEP members with which China has already signed bilateral or regional trade agreements, the tariff reductions are minor.

BEGIN TRANSLATION:

Notice of the State Council Tariff Commission on Tariff Adjustment Plan in 2022

SCTC Notice No. 18 (2021)

December 13, 2021

The General Administration of Customs of the People's Republic of China (GACC),

In an effort to completely, accurately, and comprehensively implement the new development concept, support the formation of the new development structure and continue facilitating high quality development, the import and export tariffs for some commodities will be adjusted as of January 1, 2022 based on relevant provisions of *the Regulation of the People's Republic of China on Import and Export Tariffs*. The 2022 Tariff Adjustment Plan is printed and delivered to your Administration. Refer to the Appendixes for details.

Appendix: The 2022 Tariff Adjustment Plan

The State Council Tariff Commission

Appendix:
The 2022 Tariff Adjustment Plan
I. Adjustments on import tariff rates

In accordance with the "Regulations of the People's Republic of China on Import and Export Tariffs", the 2022 revision of the "Commodity Name and Coding System", multilateral and bilateral economic and trade agreements, and China's industrial development, the following tariff rates will be adjusted:

1. Most Favored Nation (MFN) Tariff Rate

    1) Based on the revisions and adjustments of tariff lines, the corresponding MFN tariff rates and general tariff rates will be adjusted accordingly (see Attached Tables 1 and 8).

    2) The MFN tariff rates on IT products listed in the annex of Amendment to the Tariff Schedule of the People's Republic of China to the World Trade Organization will be reduced for the seventh time on July 1, 2022 (see Table 2).

    3) Tentative import tariff rates will be applied to a total of 954 tariff lines (not including commodities subject to TRQ) as of January 1, 2022. The tentative import tariffs on 7 products covered by the expanded scope of the information technology agreement will end on July 1, 2022 (see Table 2).

    4) The MFN tariff rates will be applied to imported products originating in the Republic of Seychelles and Sao Tome and Principe Democratic Republic.

2. TRQ Tariff Rate

TRQ management will continue to apply to eight categories of commodities including wheat, corn, paddy rice and milled rice, sugar, wool, wool tops, cotton, and fertilizer and the tariff rates remain unchanged. Of which, a tentative one percent TRQ tariff rate will be continued to apply to three fertilizers including urea, compound fertilizer, and diammonium phosphate. A sliding tax will continue to be levied on out-quota imported cotton within a certain amount and the tax rate remains unchanged (see Table 4).

3. Conventional tariff rates

1) Based on the trade agreements and preferential tariff arrangements signed between China and certain countries or regions, conventional tariff rates will be applied to certain imported products from 28 countries (regions) under 17 agreements: 1) the conventional tariff rates with New Zealand, Peru, Costa Rica, Switzerland, Iceland, South Korea, Australia, Chile, Georgia, Pakistan, and Mauritius will be further reduced as of January 1, 2022. In accordance with relevant regulations, the China-Switzerland Free Trade Agreement (FTA) will reduce the tariff rate for some products under the expanded scope of the information technology agreement from July 1, 2022. 2) the FTA between China and ASEAN, Chile, and Singapore, as well as the

Closer Economic and Trade Relations Arrangement (CEPA) between Mainland China and Hong Kong and Macau, and *Cross-Strait Economic Cooperation Framework Agreement (ECFA)* have completed the tariff reduction process and conventional tariff rates will continue to be applied. 3) The Asia-Pacific Trade Agreement will continue to be implemented, and tariff rates will be reduced on July 1, 2022 for some products under the expanded scope of the information technology agreement (see Table 5).

2) According to the Regional Comprehensive Economic Partnership Agreement (RCEP), the first-year conventional tariff rates will be applied to certain imported goods originating in 9 contracting parties that have ratified the agreement including Japan, New Zealand, Australia, Brunei, Cambodia, Laos, Singapore, Thailand, and Vietnam (see attached table 5). The implementation timeline of the subsequent ratified parties will be announced separately by the SCTC. Based on the provisions on "tariff difference" of the agreement, the corresponding conventional tariff rates for other contracting parties that have ratified the agreement will be applied according to the RCEP rules about country of origin for imported goods. At the same time, importers are allowed to apply for the application of the highest conventional tariff rates for other contracting parties that have ratified the agreement, or, if the importer can provide relevant certification, he is allowed to apply for the highest conventional tariff rates for other ratified contracting parties related to the production of the goods.

3) According to the FTA between the Government of the People's Republic of China and the Government of the Kingdom of Cambodia, the first-year conventional tariff rates will be applied to certain imported goods originating in Cambodia (see attached table 5).

4) When MFN tariff rates are lower or equal to the conventional tariff rates, they shall be implemented in accordance with the provisions of relevant agreements if there are such provisions. If there are no such provisions, the lower rates shall apply.

4. The special preferential tariff rates will be applied to 44 least developed countries such as the Republic of Angola who have established diplomatic relations with China and have completed the process of the exchange of letters (see table 6).

II - Export tariff rates
Export tariffs will continue to be applied to 106 tariff line commodities such as ferrochrome. The export tariffs on two commodities other than yellow phosphorus, including phosphorus and blister copper will be increased (see Table 7).

III-Tariff lines

China's import and export tariff lines will be adjusted synchronously with the 2022 revision of the Commodity Names and Coding Harmonized System, and some tariff lines and notes will be adjusted according to domestic needs (see attached Tables 1, 8-9). After the adjustment, the total number of tariff lines will reach 8,930 in 2022.

IV- Implementation time
The above plan will be implemented on January 1, 2022 unless otherwise specified.

Annexes:

1. Table on Revisions of 2021-2022 Tariff Lines
2. Table of MFN Tariff Rates for Certain IT Products
3. Table of Tentative Tariff Rates for Imported Commodities
4. Table of Tariff Rates for TRQ Commodities
5. Table of Tariff Rates under FTA and Preferential Trade Arrangements in 2022
6. Table of Special Preferential Tariff Rates on the 95% and 97% Tariff Line Commodities
7. Table of Tariff Rates for Exported Commodities
8. Table of Adjustments on Import and Export Tariff Lines
9. Table of Adjustments on Country Subheading Notes for Import and Export Tariff Lines

END TRANSLATION

Annex 1:

Tentative Import Tariff Rates on Agriculture-related Products in 2022 (new adjustments in RED) (Unit: tariff rate %) ①

Serial No.	EX②	HS Code	Commodity ③	MFN rate (%)	2022 tentative applied rate (%)
1		01061211	Whales, dolphins and porpoises; manatees and dugongs, pure-bred breeding	10	0
2		03021410	Fresh, chilled Atlantic salmon	10	7
3		03031310	Frozen Atlantic salmon	7	5
4		03033110	Frozen Greenland halibut	7	2
5		03033200	Frozen plaice	7	2
6		03034100	Frozen albacore or longfin tunas	7	6
7		03034200	Frozen yellowfin tunas	7	6
8		03034400	Frozen bigeye tunas	7	6
9		03034510	Frozen Atlantic Bluefin tunas	7	6
10		03034520	Frozen Pacific Bluefin tunas	7	6
11		03034600	Frozen southern Bluefin tunas	7	6
12		03035100	Frozen herrings	7	2
13	ex	03035990	Frozen capelin, excluding edible remnants	7	5
14		03036300	Frozen cod	7	2
15		03036700	Frozen Alaska Pollack	7	5
16		03038910	Frozen scabber fish	7	5
17	ex	03038990	Frozen flat scorpionfish	7	5
18		03061490	Other frozen crabs	7	5

19		03061640	Frozen northern pandalus	5	2
20		03061790	Other frozen shrimp	5	2
21		03063190	Live, fresh or chilled rock lobster and other sea crawfish	7	5
22		03078190	Other live, fresh, or cold abalone	10	7
23		04041000	Whey and modified whey	6	2
24		04062000	Grated or powdered cheese, of all kinds	12	8
25		04063000	Processed cheese, not grated or powdered	12	8
26		04064000	Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*	15	8
27		04069000	Other cheese	12	8
28		05051000	Raw Feathers For Stuffing; Down	10	2
29		05119111	Fertilized fish eggs	12	0
30	ex	05119190	Artemia eggs (Brine shrimp eggs)	12	6
31		08011100	Desiccated coconut	12	7
32		08012100	In-shell Brazil nuts, fresh or dried	10	7
33		08012200	Shell Brazil nuts, fresh or dried	10	7
34		08013100	In shell cashews, fresh or dried	20	7
35		08013200	Shell cashews, fresh or dried	10	7
36		08021100	In shell almonds, fresh or dried	24	10
37		08024190	Other in-shell chestnuts, fresh or dried	25	20
38		08024290	Other shelled chestnuts, fresh or dried	25	20
39		08025100	In-shell Pistachios, fresh or dried	10	5
40		08025200	Shelled pistachios, fresh or dried	10	5

41		08026190	Other in-shell macadamia nuts	24	12
42		08026200	Shelled macadamia nuts	24	12
43		08029100	Inshell pine nuts, fresh or dried	24	10
44		08029200	Shelled pine nuts, fresh or dried	25	10
45		08029910	Gingko nuts, fresh or dried	25	20
46	ex	08029990	Pecan (whether or not shelled or peeled)	24	7
47		08044000	Avocados, fresh or dried	25	7
48	ex	08104000	Fresh cranberries	30	15
49	ex	08119090	Frozen avocados	30	7
50	ex	08134090	Dried cranberries	25	15
51		12119036	Licorice roots	6	0
52	ex	12119039	Bark, branch or leaf of Chinese yew, fresh or dried	6	0
53		12122190	Other seaweeds and algae fit for human consumption	15	2
54		12122910	Sargass	15	2
55		12122990	Other seaweeds and algae unsuitable for human consumption	15	2
56	ex	12149000	Other Lucerne (alfalfa), excluding meal and pellets	9	7
57	ex	12149000	Mixed natural forage grass of gramineae and legume families, other than Lucerne (alfalfa)	9	4
58		13021200	Saps and extracts of licorice	6	0
59	ex	14049090	Coco coir (sripe/piece)	15	4
60		15021000	Bovine animal tallow	8	2
61		15029000	Other bovine animal tallow	8	4

62	ex	15042000	Fish oil capsules	12	6
63	ex	15119020	Palm stearin (melting point 50°C-56°C)	8	2
64		15200000	Glycerol, crude; glycerol waters and glycerol lyes	20	6
65		17021100	Anhydrous lactose, containing by weight 99% or more lactose, calculated on the dry matter	10	5
66		18010000	Whole or broken cocoa beans, raw or roasted	8	0
67	ex	19011010	Formula milk powder prepared for infant use, put up for retail sale (excluding special infant formula food such as dairy-based infant formula for premature /low birth weight babies, dairy-based nutrition supplement for breast milk)	15	5
68	ex	19101010	Special infant formula food including milk-based infant formula for premature /low birth weight babies, nutrition supplement for breast milk	15	0
69		19011090	Other food prepared for infant use, put up for retail sale	15	2
70		19019000	Food prepared from malt extract or grain flour and dairy food products	10	5
71		19021900	Other uncooked pasta, not stuffed or otherwise prepared	10	8
72	ex	20091200	Orange juice of a Brix value not exceeding 20, with net weight of the smallest independent package more than 180 kg, not frozen,	30	18
73	ex	20091900	Orange juice of a Brix value exceeding 20, with net weight of smallest independent package more than 180 kg, not frozen	30	18

74	ex	21069090	Special infant formula food with lactose-free or low lactose formula, milk protein partial hydrolysate formula, milk protein deep hydrolysate or amino acid formula, premature/low birth weight infant formula (non-dairy based), amino acid metabolism disorder formula, nutrition supplement for breast milk (non-dairy based)	12	0
75		22051000	Vermouth and other wine in small containers	65	14
76		22082000	Spirits obtained by distilling grape wine or grape marc	10	5
77		22083000	Whiskies	10	5
78		23050000	Oil-cake and other solid residues resulting from the extraction of peanut oil	5	0
79		23061000	Oil-cake and other solid residues resulting from extraction of cotton seeds	5	0
80		23062000	Oil-cake and other solid residues resulting from extraction of linseeds	5	0
81		23063000	Oil-cake and other solid residues resulting from extraction of sunflower seeds	5	0
82		23064100	Oil-cake and other solid residues resulting from extraction of low erucic acid rapeseeds	5	0
83		23064900	Oil-cake and other solid residues resulting from extraction of other rapeseeds	5	0
84		23065000	Oil-cake and other solid residues resulting from extraction of coconut or copra	5	0
85		23066000	Oil-cake and other solid residues resulting of extraction of palm nuts or kernels	5	0
86		23069000	Other oil-cake and solid residues	5	0
87		23080000	Other plant products used in animal feeding	5	0

88		23091010	Dog or cat food in airtight containers for retail sale	15	4
89		23091090	Other dog or cat food in retail packages	15	4
90		23099090	Other preparations of a kind used in animal feeding	6.5	4
91		29054500	Glycerol	8	3
92		33011200	Essential oils of oranges	20	10
93		33012500	Essential oils of other mint	15	5
94		33012999	Essential oils of Sassafrass oil	15	7
95		33013010	Balsam Of Irises	20	10
96		35022000	Whey protein powder (whey protein content of dry components exceeds 80% by weight)	10	5
97		35022000	Lactoferrin	10	5
98		35051000	Dextrins and other modified starches	12	6
99		38231200	Oleic acid	16	8
100	ex	38231900	Plant acid oil	16	5
101		41012020	Raw hides and skins of equine animals	5	2
102		43011000	Whole mink fur, with or without head, tail or paws	15	10
103		43016000	Whole fox fur, with or without head, tail or paws	20	10
104		43018090	Other fur skins, whole	20	10
105		44021000	Bamboo wood charcoal	6	0
106		44022000	Shell or nut charcoal, whether or not agglomerated	6	0
107		44029000	Other Wood Charcoal	6	0

108		44041000	Coniferous Hoopwood; Split Poles, Wooden Sticks	6	0
109		44042000	Non-Coniferous Hoopwood; Split Poles, Wooden Sticks	6	0
110		44050000	Wood Wool; Wood Flour	6	0
111		44081011	Coniferous Wood sheets for Veneer, of laminated plywood Thick≤6Mm	6	0
112		44081019	Coniferous Wood Sheets for Veneer, Nes, Thick≤6Mm	4	0
113		44081020	Coniferous Wood Sheets for Plywood, Thick≤6Mm	4	0
114		44081090	Other Coniferous Wood, Sawn Lengthwise, Thick≤6Mm	4	0
115		44083111	Sheets for veneer of Dark/Light Red Meranti, Thick≤6Mm	6	0
116		44083119	Other Veneer Sheets of Dark/Light Red Meranti, Thick≤6Mm	4	0
117		44083120	Sheets for plywood of Dark/Light Red Meranti, Thick≤6Mm	4	0
118		44083190	Other Sheets of Dark/Light Red Meranti, Thick≤6Mm	4	0
119		44083911	Veneer Sheets of laminated plywood, with tropical Wood, Thick≤6mm	6	0
120		44083919	Other Veneer Sheets of Other Tropical Wood, Thick≤6mm	4	0
121		44083920	Sheets for Plywood of other tropical Wood, Thick≤6Mm	4	0
122		44083990	Other Tropical Wood, Sawn Lengthwise, Thick≤6Mm	4	0
123		44089011	Other Veneer Sheets of Plywood,	4	0

			Thick≤6Mm		
124		44089012	Veneer Sheet of Temperate Non-Coniferous Wood, Thick≤6Mm	3	0
125		44089013	Veneer sheets of bamboo, Thick≤6Mm	4	0
126		44089019	Other Veneer Sheets of Wood, Thick≤6Mm	3	0
127		44089021	Sheets for Plywood of Temperate Non-Coniferous Wood, Thick≤6Mm	3	0
128		44089029	Other Wood Sheets for Plywood, thick≤6Mm	3	0
129		44089091	Other Wood Sheets of Temperate Non-Coniferous Wood, Thick≤6Mm	3	0
130		44089099	Wood, Nes, Sawn Lengthwise, Thick≤6Mm	3	0
131		44091010	Floorboard strips, coniferous wood continuously shaped along any of its edges, ends or faces	6	0
132		44091090	Other Coniferous wood continuously shaped along any of its edges, ends or faces	6	0
133		44092110	Floorboard strips, bamboo continuously shaped along any of its edges, ends or faces	4	0
134		44092190	Other bamboo continuously shaped along any of its edges, ends or faces	4	0
135		44092210	Floorboard strips, of tropical wood continuously shaped along any of its edges, ends or faces	4	0
136		44092290	Other tropical wood continuously shaped along any of its edges, ends or faces	4	0
137		44092910	Other Non-Coniferous Wood Floor Strips/Boards, continuously shaped along any of its edges, ends or faces	4	0
138		44092990	Other Non-Coniferous Wood, continuously	4	0

			shaped along any of its edges, ends or faces		
139		44101100	Wooden particle board	4	0
140		44101200	Oriented standard board (OSB)	4	0
141		44101900	Other Similar Board, of Wood	4	0
142		44111211	Fiberboard (Mdf), Thick≤5Mm, D.＞0.8g/cm3, Not mechanically worked or surface covered	4	0
143		44111219	Fiberboard (Mdf), Thck≤5Mm, D.＞0.8G/Cm3, other	6	0
144		44111221	Fiberboard (Mdf), Thick≤5Mm, 0.5g/cm3＜D.≤0.8g/cm, of radiata pine	4	0
145		44111229	Fiberboard (Mdf), Thick≤5Mm, 0.5g/cm3＜D.≤0.8g/cm, other	4	0
146		44111291	Fiberboard (Mdf), Thick≤5Mm, D.≤0.5g/cm3, not mechanically worked or surface covered	6	0
147		44111299	Fiberboard (Mdf), Thick≤5Mm, D.≤0.5g/cm3, Other	4	0
148		44111311	Fiberboard (Mdf), 5＜Thick≤9mm , D.＞0.8g/Cm3, not mechanically worked or surface covered	4	0
149		44111319	Fiberboard (Mdf), 5＜Thick≤9mm, D.＞0.8g/Cm3, other	6	0
150		44111321	Fiberboard (Mdf), 5＜Thick≤9mm, 0.5g/cm3＜D.≤0.8g/cm3, of radiata pine	4	0
151		44111329	Fiberboard (Mdf), 5＜Thick≤9mm, 0.5g/cm3＜D.≤0.8g/cm3, other	4	0
152		44111391	Fiberboard (Mdf), 5＜Thick≤9mm, D.≤0.5g/cm3, Not mechanically worked or	6	0

			surface covered		
153		44111399	Fiberboard (Mdf), 5＜Thick≤9mm, D.≤0.5g/cm3, other	4	0
154		44111411	Fiberboard (Mdf), Thick＞9Mm, D.＞0.8g/cm3, Not mechanically worked, or surface covered	4	0
155		44111419	Fiberboard (Mdf), Thick＞9Mm, D.＞0.8g/cm3	6	0
156		44111421	Fiberboard (Mdf), Thick＞9Mm, 0.5g/cm3＜D.≤0.8g/cm3, of radiata pine	4	0
157		44111429	Fiberboard (Mdf), Thick＞9Mm, 0.5g/cm3＜D.≤0.8g/cm3	4	0
158		44111491	Other Fiberboard (Mdf), Thick＞9Mm, other, Not mechanically worked, or surface covered	6	0
159		44111499	Other Fiberboard (Mdf), Thick＞9Mm	4	0
160		44119210	Other Wood Fiberboard, Thick＞9Mm, D.〉0.8g/cm3, Not mechanically worked, or surface covered	4	0
161		44119290	Other Wood Fiberboard, Thick＞9Mm, D.〉0.8g/cm3, mechanically worked, or surface covered	6	0
162		44119310	Other Wood Fiberboard, Thick＞9Mm, 0.5g/cm3＜D.≤0.8g/cm3, of radiata pine	4	0
163		44119390	Other Wood Fiberboard, Thick＞9Mm, 0.5g/cm3＜D.≤0.8g/cm3	4	0
164		44119410	Other Wood Fiberboard, 0.35g/cm3＜D.≤0.5g/cm3	6	0
165		44119421	Other Wood Fiberboard, D.≤0.35g/cm3, not	6	0

			mechanically worked, or surface covered		
166		44119429	Other Wood Fiberboard, D. ≤0.35g/cm3, mechanically worked, or surface covered	4	0
167		44121011	Bamboo plywood solely of sheets, each ply not exceeding 6 mm thickness with at least one outer ply of tropical wood	6	0
168		44121019	Bamboo plywood solely of sheets, each ply not exceeding 6 mm thickness	4	0
169		44121020	Bamboo plywood, other, with at least one outer ply of non-coniferous wood	6	0
170		44121093	Bamboo plywood, other, with at least one outer ply of tropical wood listed on Note 1 of this chapter	6	0
171		44121094	Bamboo plywood, other, with at least one outer ply of other tropical wood	6	0
172		44121095	Bamboo plywood, other, with at least one outer ply of particle board	6	0
173		44121099	Other Bamboo plywood	4	0
174		44123100	Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness, with at least one outer ply of tropical wood	6	0
175		44123300	Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness, with at least one outer ply of non-coniferous wood	4	0
176		44123410	Other, each ply not exceeding 6 mm thickness with at least one outer ply of temperate non-coniferous wood (other than non-coniferous wood of subheading 4411782.33)	4	0
177		44123490	Other, each ply not exceeding 6 mm	4	0

			thickness with at least one outer ply of non-coniferous wood (other than non-coniferous wood of subheading 4412.3300 and 44123410)		
178		44123900	Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness, with both outer plies of coniferous wood	4	0
179		44124100	Laminated wood with at least one outer ply of tropical wood	6	0
180		44124200	Laminated wood with at least one outer ply of Non-coniferous wood	6	0
181		44124911	Laminated wood that the upper and lower layers are all coniferous wood, at least one layer in the middle is the tropical wood listed in the Note 1 of this chapter.	6	0
182		44124919	The upper and lower layers are all coniferous wood, at least one layer in the middle is other tropical wood	6	0
183		44124920	The upper and lower layers are all coniferous wood, with at least one layer of particle board	6	0
184		44124990	Other laminated wood with the upper and lower layers are all coniferous wood	4	0
185		44125100	Blockboard/Laminboard/Battenboard, with at least one outer ply of tropical wood	6	0
186		44125200	Blockboard/Laminboard/Battenboard, with at least one outer ply of non-coniferous wood	6	0
187		44125911	Blockboard/Laminboard/Battenboard, with the upper and lower layers are all coniferous wood, and at least one layer in the middle is the tropical wood listed in the Note 1 of this	6	0

			chapter		
188		44125919	Blockboard/Laminboard/Battenboard, with the upper and lower layers are all coniferous wood, and at least one layer in the middle is other tropical wood	6	0
189		44125920	Blockboard/Laminboard/Battenboard, with the upper and lower layers are all coniferous wood, and at least one layer in the middle is particle board	6	0
190		44125990	Other Blockboard/Laminboard/ Battenboard, with the upper and lower layers are all coniferous wood	4	0
191		44129100	Other Laminated wood with at least one outer ply of tropical wood	6	0
192		44129200	Other Laminated wood with at least one outer ply of Non-coniferous wood	6	0
193		44129920	Other laminated wood with the upper and lower layers are all coniferous wood, and at least one layer in the middle is the tropical wood listed in the Note 1 of this chapter	6	0
194		44129930	Other laminated wood with the upper and lower layers are all coniferous wood, and at least one layer in the middle is other tropical wood	6	0
195		44129940	Other laminated wood with the upper and lower layers are all coniferous wood, and at least one layer in the middle is particle board	6	0
196		44129990	Other laminated wood with the upper and lower layers	4	0
197		44130000	Densified Wood, in blocks, plates, strips or profile shapes	6	0

198		44149010	Frames for paintings, photographs, mirrors or similar objects, of radiata pine	7	0
199		44151000	Cases, boxes, crates, drums & similar packings	6	0
200		44152010	Pallets, box pallets and other load boards, of radiata pine	6	0
201		44152090	Other wooden box pallets and other load boards	6	3
202		44160010	Wooden casks/barrels/vats/tubs & Other Coopers' products and parts thereof, of wood, including staves, of radiata pine	12	0
203		44160090	Wooden casks/barrels/vats/tubs & Other Coopers' products and parts thereof, of wood, including staves, of oak	12	5
204		44170010	Wooden tools, broom or brush, boot or shoe lasts, of radiata pine	12	0
205		44181910	Windows, French-Windows and their frames, of radiata wood	4	0
206		44182100	Doors and their frames and thresholds, of tropical wood	4	0
207		44182900	Doors and their frames and thresholds, other	4	0
208		44183000	Poles and beams	4	0
209		44184000	Formwork (Shuttering) for concrete constructional work	4	0
230		44185000	Shingles and shakes	6	0
231		44187310	For mosaic floors, of bamboo or with at least the top layer of bamboo	4	0
232		44187320	Assembled flooring panels, of bamboo or with at least the top layer of bamboo, other multilayer of bamboo	4	0

233		44187390	Other assembled flooring panels, of bamboo or bamboo layer	4	0
234		44187400	Assembled flooring panels, other, for mosaic floor	4	0
235		44187500	Assembled flooring panels, other, multilayers	4	0
236		44187900	Assembled Flooring Panels, of wood, other	4	0
237		44188100	Glulam	4	0
238		44188200	Orthogonal Glulam	4	0
239		44188300	I-beam	4	0
240		44188900	Other engineering structural wood products	4	0
241		44189100	Other builders' joinery and carpentry of bamboo	4	0
242		44189200	Cellular wood panels	4	0
243		44189900	Other builders' joinery and carpentry of wood	4	0
244		53012100	Flax, broken or scutched	6	1
245		53013000	Flax tow and waste	6	1

Notes:
① percentage (%) in the table applies to ad valorem tariff only.
② EX indicates that commodities applicable to tentative duties should be within the HS code and should be determined by the Mandarin Chinese commodity description.
③ Except for the tariff code marked with "ex", the name of the commodity is for reference only. The specific product scope should refer to the product scope corresponding to the tariff code in the "Import and Export Tariffs of the People's Republic of China".

Annex 2

Import Tariffs on TRQ Commodities (Unit: %)

Serial No.	Commodity category	HS code	Common rate	2022 MFN rate	TRQ rate	TRQ rate for specific country		
						China-New Zealand FTA	China-Australia FTA	China-Mauritius FTA
1	Wheat	10011100	180	65	1			
		10011900	180	65	1			
		10019100	180	65	1			
		10019900	180	65	1			
		11010000	130	65	6			
		11031100	130	65	9			
		11032010	180	65	10			
2	Corn	10051000	180	20	1			
		10059000	180	65	1			
		11022000	130	40	9			
		11031300	130	65	9			
		11042300	180	65	10			
3	Paddy rice and milled rice	10061021	180	65	1			
		10061029	180	65	1			
		10061081	180	65	1			
		10061089	180	65	1			
		10062020	180	65	1			
		10062080	180	65	1			
		10063020	180	65	1			
		10063080	180	65	1			
		10064020	180	10	1			
		10064080	180	10	1			
		11029021	130	40	9			
		11029029	130	40	9			
		11031931	70	10	9			
		11031939	70	10	9			
4	Sugar	17011200	125	50	15			15
		17011300	125	50	15			15
		17011400	125	50	15			15
		17019100	125	50	15			15
		17019910	125	50	15			15
		17019920	125	50	15			15
		17019990	125	50	15			15
5	Wool	51011100	50	38	1	0	0	
		51011900	50	38	1	0	0	
		51012100	50	38	1	0	0	
		51012900	50	38	1	0	0	
		51013000	50	38	1	0	0	
		51011010	50	38	1	0	0	
6	Wool tops	51051000	50	38	3	0		
		51052100	50	38	3	0		

		51052900	50	38	3	0		
7	Cotton	52010000	125	40 ①	1			
		52030000	125	40	1			
8	Fertilizer	31021000	150	50	4 ②			
		31052000	150	50	4 ③			
		31053000	150	50	4 ④			

Note ①: A tentative sliding tax will apply to out-quota import cotton within certain amount.

The specific formula is as follows:

1) When the dutiable price of imported cotton is greater than or equal to 14.000 RMB per kilo, the tentative tariff rate will be 0.280 RMB per kilo;
2) When the dutiable price of imported cotton is less than 14.000 RMB, the tentative tariff rate will be calculated based on the following formula:

   $R_i = 9.0/P_i + 2.69\% * P_i - 1$

   The calculation result of the above formula will be rounded to three decimal places. R_i refers to tentative tariff rate. When the calculation result of the above formula is greater than 40 percent, the value of R_i should be 40 percent. P_i refers to dutiable price (unit: RMB/kilo).

Note ②, ③, ④: Tentative tariff rate is one percent.

Attachments:

No Attachments.