

Voluntary Report – Voluntary - Public Distribution

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Report Name: China Eliminates Tariffs on Sweet Corn Seeds and Dairy-Based Formula Foods for Special Medical Purposes

Country: China - People's Republic of

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Report Category: Agricultural Situation, Trade Policy Monitoring

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Report Highlights:

On December 21, 2023, the State Council Tariff Commission (SCTC) announced its annual tariff adjustment plan that sets tentative import and export tariff rates for select commodities in 2024. According to the plan, China will tentatively eliminate the import tariffs for sweet corn seeds, coriander seeds, burdock seeds, and dairy-based formula foods for special medical purposes in 2024. The report contains an unofficial translation of the 2024 tariff adjustment plan, a list of agriculture-related products subject to tentatively applied MFN tariff rates and a commodity list subject to tariff rate quotas (TRQ) administration.

General Information

On December 21, 2023, the Ministry of Finance published on its website the 2024 tariff adjustment plan. The applied MFN tariff rates will be tentatively lowered for 1,010 tariff lines as of January 1, 2024, including those with tentative tariff rates previously announced by SCTC. In addition, SCTC also announces China's tariff rate quotas (TRQ) for certain commodities. At the end of each year, SCTC announces tentative import and export tariff rates for select commodities to be applied in the coming year.

This GAIN report contains an unofficial translation of the 2024 tariff adjustment plan, a list of agriculture-related products currently under tentative MFN tariff rate arrangement (Table 1) and a commodity list subject to TRQ administration (Table 2). Please refer to the following link for SCTC's official notice and a complete list of tariff adjustments in 2024:

http://gss.mof.gov.cn/gzdt/zhengcefabu/202312/t20231221_3923368.htm

Notable Tariff Adjustments in 2024

As of January 1, 2024, China will tentatively eliminate the import tariffs for sweet corn seeds (HS 07129099), coriander seeds (HS 09092100), and burdock seeds (HS 12119039). Meanwhile, the import duties for dairy-based formula foods for special medical purposes (HS 19019000) will also be eliminated.

Almost all agriculture-related products with tentative MFN tariff rates, which were announced by SCTC in the previous years, will remain in place.

BEGIN TRANSLATION

Notice of the State Council Tariff Commission on the 2024 Tariff Adjustment Plan

December 20, 2023

SCTC Notice No. 10 (2023)

In order to completely, accurately, and comprehensively implement the new development concept, accelerate the construction of a new development pattern, and better perform the important function of tariffs in coordinating the two resources of the domestic and international markets, the import and export tariffs on certain commodities will be adjusted as of January 1, 2024, in accordance with the Regulations of the People's Republic of China on Import and Export Tariffs and the relevant provisions. Refer to Annexes for details.

The State Council Tariff Commission

The 2024 Tariff Adjustment Plan

I. Import Tariff Rate

1. Tentative Import Tariff Rate

Tentative import tariff rates will be applied to a total of 1,010 commodities (not including commodities subject to TRQ). (see Annex 1).

2. TRQ Tariff Rate

TRQ administration will continue to apply to eight categories of commodities such as wheat and the tariff rates remain unchanged, of which a tentative in-quota tariff rate of one percent will continue to be applied 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 (see Annex 2).

3. Conventional Tariff Rate

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 imported products from 30 countries (regions) under 20 agreements: a) Based on the free trade agreements (FTA) signed between China and New Zealand, Peru, Costa Rica, Switzerland, Iceland, South Korea, Australia, Pakistan, Mauritius, and

Cambodia as well as the Regional Comprehensive Economic Partnership Agreement (RCEP), the conventional tariff rates will be further reduced. b) The FTA between China and ASEAN, Chile, Singapore, and Georgia, the early harvest under the FTA between China and Nicaragua, as well as the *Closer Economic and Trade Relations Arrangement (CEPA)* between Mainland China and Hong Kong and Macau, have completed the tariff reduction process and the conventional tariff rates will continue to be applied. c) The Asia-Pacific Trade Agreement will continue to be implemented. d) The *Cross-Strait Economic Cooperation Framework Agreement (ECFA)* has completed the tariff reduction process and the conventional tariff rates will continue to be applied, except for goods involved in the Announcement of the State Council Tariff Commission on the Suspension of Tariff Concessions for Certain Products under ECFA (SCTC Notice No.9, 2023). Refer to Annex 3 for a tariff rate table under FTA and preferential trade arrangements.

2) According to the Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Nicaragua (hereinafter referred to as the Comprehensive Agreement), the year 1 tariff rates will be applied to certain imported goods originating in Nicaragua. The early harvest tariff concessions of the FTA between China and Nicaragua will be incorporated into the Comprehensive Agreement and implemented accordingly (see Annex 3).

3) When the most favored nation (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. Special Preferential Tariff Rate

Continue to provide zero tariff treatment, or special preferential tariff rates, to 43 least developed countries that have established diplomatic relations with China and have completed the process of exchange of letters. The scope of commodities and tariff rates remain unchanged. The zero-tariff treatment will no longer be provided to Vanuatu.

II. Export Tariff Rate

Export tariffs will continue to be applied to 107 commodities such as ferrochrome. Of which, 68 commodities will be applied with tentative export tariff rates (see Annex 4).

III. Tariff Lines

Certain tariff lines and notes will be adjusted according to domestic needs (see Annex 5). After the adjustment, the tariff lines will total 8,957 in 2024.

IV. Implementation Time

The above plan will be implemented as of January 1, 2024, unless otherwise specified.

Annexes

[The 2024 Tariff Adjustment Plan](#)

1. [Table of Tentative Tariff Rates for Imported Commodities](#)
2. [Table of Tariff Rates for TRQ Commodities](#)
3. [Table of Tariff Rates under FTA and Preferential Trade Arrangements](#)
4. [Table of Tariff Rates for Export Commodities](#)
5. [Table of Adjusted Import and Export Tariff Lines](#)

END TRANSLATION

Table 1**Tentative Import Tariff Rates on Agriculture-related Products in 2024 (new adjustments in RED)****(Unit: tariff rate %) ①**

Serial No.	EX②	HS Code	Commodity ③	2024 MFN rate	2024 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		03036800	Frozen blue whittings	7	2
17		03038910	Frozen scabber fish	7	5
18	ex	03038990	Frozen flat scorpionfish	7	5
19		03061490	Other frozen crabs	7	5
20		03061640	Frozen northern pandalus	5	2
21		03061790	Other frozen shrimp	5	2
22		03063190	Live, fresh or chilled rock lobster and other sea crawfish	7	5
23		03078190	Other live, fresh, or cold abalone	10	7
24		04041000	Whey and modified whey	6	2
25		04062000	Grated or powdered cheese, of all kinds	12	8
26		04063000	Processed cheese, not grated or powdered	12	8
27		04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	15	8
28		04069000	Other cheese	12	8
29		05051000	Raw Feathers For Stuffing; Down	10	2
30		05119111	Fertilized fish eggs	12	0
31	ex	05119190	Artemia eggs (Brine shrimp eggs)	12	6

32	Ex	07129099	Sweet corn seeds	13	0
33		08011100	Desiccated coconut	12	7
34		08012100	In-shell Brazil nuts, fresh or dried	10	7
35		08012200	Shell Brazil nuts, fresh or dried	10	7
36		08013100	In shell cashews, fresh or dried	20	5
37		08013200	Shell cashews, fresh or dried	10	7
38		08021100	In shell almonds, fresh or dried	24	10
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
45		08029200	Shelled pine nuts, fresh or dried	25	10
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	ex	09092100	Coriander seeds	15	0
52		12040000	Linseed	15	9
53		12060090	Sunflower seed, not for cultivation	15	9
54	ex	12119039	Burdock seeds	6	0
55		12122190	Other seaweeds and algae fit for human consumption	15	2
56		12122910	Sargass (not for human consumption)	15	2
57		12122990	Other seaweeds and algae unsuitable for human consumption	15	2
58	ex	12149000	Other Lucerne (alfalfa), excluding meal and pellets	9	7
59	ex	12149000	Mixed natural forage grass of gramineae and legume families, other than Lucerne (alfalfa)	9	4
60	ex	14049090	Coco coir (sripe/piece)	15	4
61		15021000	Bovine animal tallow	8	2
62		15029000	Other bovine animal tallow	8	4
63	ex	15042000	Fish oil capsules	12	6
64	ex	15119020	Palm stearin (melting point 50°C-56°C)	8	2
65		15200000	Glycerol, crude; glycerol waters and glycerol lyes	20	6
66		17021100	Anhydrous lactose, containing by weight 99% or more lactose, calculated on the dry matter	10	5
67		18010000	Whole or broken cocoa beans, raw or roasted	8	0
68		18040000	Cocoa butter, fat and oil	22	10
69	ex	19011010	Formula milk powder prepared for infant use, put up for retail sale (excluding dairy-based infant formula food of special medical purposes)	15	5
70	ex	19101010	Dairy-based infant formula food of special	15	0

			medical purposes		
71		19011090	Other food prepared for infant use, put up for retail sale	15	2
72		19019000	Food prepared from malt extract or grain flour and dairy food products	10	5
73	ex	19019000	Dairy-based formula food for special medical purposes	10	0
74		19021900	Other uncooked pasta, not stuffed or otherwise prepared	10	8
75	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	20
76	ex	20091900	Orange juice of a Brix value exceeding 20, with net weight of smallest independent package more than 180 kg, not frozen	30	20
77		21042000	Homogenized composite food preparations	12	6
78	ex	21069090	Non-dairy based infant formula food of special medical purposes; non-dairy based formula food of special medical purposes	12	0
79		22051000	Vermouth and other wine in small containers	65	14
80		22082000	Spirits obtained by distilling grape wine or grape marc	10	5
81		22083000	Whiskies	10	5
82		23050000	Oil-cake and other solid residues resulting from the extraction of peanut oil	5	0
83		23061000	Oil-cake and other solid residues resulting from extraction of cotton seeds	5	0
84		23062000	Oil-cake and other solid residues resulting from extraction of linseeds	5	0
85		23063000	Oil-cake and other solid residues resulting from extraction of sunflower seeds	5	0
86		23064100	Oil-cake and other solid residues resulting from extraction of low erucic acid rapeseeds	5	0
87		23064900	Oil-cake and other solid residues resulting from extraction of other rapeseeds	5	0
88		23065000	Oil-cake and other solid residues resulting from extraction of coconut or copra	5	0
89		23066000	Oil-cake and other solid residues resulting of extraction of palm nuts or kernels	5	0
90		23069000	Other oil-cake and solid residues	5	0
91		23080000	Other plant products used in animal feeding	5	0
92		23091010	Dog or cat food in airtight containers for retail sale	15	4
93		23091090	Other dog or cat food in retail packages	15	4
94		23099090	Other preparations of a kind used in animal	6.5	4

			feeding		
95		29054500	Glycerol	8	3
96		33011200	Essential oils of oranges	20	10
97		33012400	Essential oils of peppermint	20	10
98		33012500	Essential oils of other mint	15	5
99		33012999	Essential oils of Sassafrass oil	15	7
100		33013010	Balsam Of Irises	20	10
101		35022000	Whey protein powder (whey protein content of dry components exceeds 80% by weight)	10	5
102		35022000	Lactoferrin	10	5
103		35051000	Dextrins and other modified starches	12	6
104		38231200	Oleic acid	16	8
105	ex	38231900	Plant acid oil	16	5
106		41012020	Raw hides and skins of equine animals	5	2
107		43011000	Whole mink fur, with or without head, tail, or paws	15	10
108		43016000	Whole fox fur, with or without head, tail, or paws	20	10
109		43018090	Other fur skins, whole	20	10
110		44021000	Bamboo wood charcoal	6	0
111		44022000	Shell or nut charcoal, whether or not agglomerated	6	0
112		44029000	Other Wood Charcoal	6	0
113		44041000	Coniferous Hoopwood; Split Poles, Wooden Sticks	6	0
114		44042000	Non-Coniferous Hoopwood; Split Poles, Wooden Sticks	6	0
115		44050000	Wood Wool; Wood Flour	6	0
116		44081011	Coniferous Wood sheets for Veneer, of laminated plywood Thick≤6Mm	6	0
117		44081019	Coniferous Wood Sheets for Veneer, Nes, Thick≤6Mm	4	0
118		44081020	Coniferous Wood Sheets for Plywood, Thick≤6Mm	4	0
119		44081090	Other Coniferous Wood, Sawn Lengthwise, Thick≤6Mm	4	0
120		44083111	Sheets for veneer of Dark/Light Red Meranti, Thick≤6Mm	6	0
121		44083119	Other Veneer Sheets of Dark/Light Red Meranti, Thick≤6Mm	4	0
122		44083120	Sheets for plywood of Dark/Light Red Meranti, Thick≤6Mm	4	0
123		44083190	Other Sheets of Dark/Light Red Meranti, Thick≤6Mm	4	0
124		44083911	Veneer Sheets of laminated plywood, with tropical Wood, Thick≤6mm	6	0

125		44083919	Other Veneer Sheets of Other Tropical Wood, Thick≤6mm	4	0
126		44083920	Sheets for Plywood of other tropical Wood, Thick≤6Mm	4	0
127		44083990	Other Tropical Wood, Sawn Lengthwise, Thick≤6Mm	4	0
128		44089011	Other Veneer Sheets of Plywood, Thick≤6Mm	4	0
129		44089012	Veneer Sheet of Temperate Non-Coniferous Wood, Thick≤6Mm	3	0
130		44089013	Veneer sheets of bamboo, Thick≤6Mm	4	0
131		44089019	Other Veneer Sheets of Wood, Thick≤6Mm	3	0
132		44089021	Sheets for Plywood of Temperate Non-Coniferous Wood, Thick≤6Mm	3	0
133		44089029	Other Wood Sheets for Plywood, thick≤6Mm	3	0
134		44089091	Other Wood Sheets of Temperate Non-Coniferous Wood, Thick≤6Mm	3	0
135		44089099	Wood, Nes, Sawn Lengthwise, Thick≤6Mm	3	0
136		44091010	Floorboard strips, coniferous wood continuously shaped along any of its edges, ends or faces	6	0
137		44091090	Other Coniferous wood continuously shaped along any of its edges, ends or faces	6	0
138		44092110	Floorboard strips, bamboo continuously shaped along any of its edges, ends or faces	4	0
139		44092190	Other bamboo continuously shaped along any of its edges, ends or faces	4	0
140		44092210	Floorboard strips, of tropical wood continuously shaped along any of its edges, ends or faces	4	0
141		44092290	Other tropical wood continuously shaped along any of its edges, ends or faces	4	0
142		44092910	Other Non-Coniferous Wood Floor Strips/Boards, continuously shaped along any of its edges, ends or faces	4	0
143		44092990	Other Non-Coniferous Wood, continuously shaped along any of its edges, ends or faces	4	0
144		44101100	Wooden particle board	4	0
145		44101200	Oriented standard board (OSB)	4	0
146		44101900	Other Similar Board, of Wood	4	0
147		44111211	Fiberboard (Mdf), Thick≤5Mm, D. > 0.8g/cm ³ , Not mechanically worked or surface covered	4	0
148		44111219	Fiberboard (Mdf), Thck≤5Mm, D. > 0.8G/Cm ³ , other	6	0
149		44111221	Fiberboard (Mdf), Thick≤5Mm, 0.5g/cm ³ < D.≤0.8g/cm, of radiata pine	4	0

150		44111229	Fiberboard (Mdf), Thick≤5Mm, 0.5g/cm ³ < D.≤0.8g/cm, other	4	0
151		44111291	Fiberboard (Mdf), Thick≤5Mm, D.≤0.5g/cm ³ , not mechanically worked or surface covered	6	0
152		44111299	Fiberboard (Mdf), Thick≤5Mm, D.≤0.5g/cm ³ , Other	4	0
153		44111311	Fiberboard (Mdf), 5 < Thick≤9mm , D. > 0.8g/Cm ³ , not mechanically worked or surface covered	4	0
154		44111319	Fiberboard (Mdf), 5 < Thick≤9mm, D. > 0.8g/Cm ³ , other	6	0
155		44111321	Fiberboard (Mdf), 5 < Thick≤9mm, 0.5g/cm ³ < D.≤0.8g/cm ³ , of radiata pine	4	0
156		44111329	Fiberboard (Mdf), 5 < Thick≤9mm, 0.5g/cm ³ < D.≤0.8g/cm ³ , other	4	0
157		44111391	Fiberboard (Mdf), 5 < Thick≤9mm, D.≤0.5g/cm ³ , Not mechanically worked or surface covered	6	0
158		44111399	Fiberboard (Mdf), 5 < Thick≤9mm, D.≤0.5g/cm ³ , other	4	0
159		44111411	Fiberboard (Mdf), Thick > 9Mm, D. > 0.8g/cm ³ , Not mechanically worked, or surface covered	4	0
160		44111419	Fiberboard (Mdf), Thick > 9Mm, D. > 0.8g/cm ³	6	0
161		44111421	Fiberboard (Mdf), Thick > 9Mm, 0.5g/cm ³ < D.≤0.8g/cm ³ , of radiata pine	4	0
162		44111429	Fiberboard (Mdf), Thick > 9Mm, 0.5g/cm ³ < D.≤0.8g/cm ³	4	0
163		44111491	Other Fiberboard (Mdf), Thick > 9Mm, other, Not mechanically worked, or surface covered	6	0
164		44111499	Other Fiberboard (Mdf), Thick > 9Mm	4	0
165		44119210	Other Wood Fiberboard, Thick > 9Mm, D. > 0.8g/cm ³ , Not mechanically worked, or surface covered	4	0
166		44119290	Other Wood Fiberboard, Thick > 9Mm, D. > 0.8g/cm ³ , mechanically worked, or surface covered	6	0
167		44119310	Other Wood Fiberboard, Thick > 9Mm, 0.5g/cm ³ < D.≤0.8g/cm ³ , of radiata pine	4	0

168		44119390	Other Wood Fiberboard, Thick > 9Mm, 0.5g/cm ³ < D.≤0.8g/cm ³	4	0
169		44119410	Other Wood Fiberboard, 0.35g/cm ³ < D.≤0.5g/cm ³	6	0
170		44119421	Other Wood Fiberboard, D. ≤0.35g/cm ³ , not mechanically worked, or surface covered	6	0
171		44119429	Other Wood Fiberboard, D. ≤0.35g/cm ³ , mechanically worked, or surface covered	4	0
172		44121011	Bamboo plywood solely of sheets, each ply not exceeding 6 mm thickness with at least one outer ply of tropical wood	6	0
173		44121019	Bamboo plywood solely of sheets, each ply not exceeding 6 mm thickness	4	0
174		44121020	Bamboo plywood, other, with at least one outer ply of non-coniferous wood	6	0
175		44121093	Bamboo plywood, other, with at least one outer ply of tropical wood listed on Note 1 of this chapter	6	0
176		44121094	Bamboo plywood, other, with at least one outer ply of other tropical wood	6	0
177		44121095	Bamboo plywood, other, with at least one outer ply of particle board	6	0
178		44121099	Other Bamboo plywood	4	0
179		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
180		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
181		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
182		44123490	Other, each ply not exceeding 6 mm thickness with at least one outer ply of non-coniferous wood (other than non-coniferous wood of subheading 4412.3300 and 44123410)	4	0
183		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
184		44124100	Laminated wood with at least one outer ply of	6	0

			tropical wood		
185		44124200	Laminated wood with at least one outer ply of Non-coniferous wood	6	0
186		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
187		44124919	The upper and lower layers are all coniferous wood, at least one layer in the middle is other tropical wood	6	0
188		44124920	The upper and lower layers are all coniferous wood, with at least one layer of particle board	6	0
189		44124990	Other laminated wood with the upper and lower layers are all coniferous wood	4	0
190		44125100	Blockboard/Laminboard/Battenboard, with at least one outer ply of tropical wood	6	0
191		44125200	Blockboard/Laminboard/Battenboard, with at least one outer ply of non-coniferous wood	6	0
192		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 chapter	6	0
193		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
194		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
195		44125990	Other Blockboard/Laminboard/ Battenboard, with the upper and lower layers are all coniferous wood	4	0
196		44129100	Other Laminated wood with at least one outer ply of tropical wood	6	0
197		44129200	Other Laminated wood with at least one outer ply of Non-coniferous wood	6	0
198		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
199		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
200		44129940	Other laminated wood with the upper and lower layers are all coniferous wood, and at least one	6	0

			layer in the middle is particle board		
201		44129990	Other laminated wood with the upper and lower layers	4	0
202		44130000	Densified Wood, in blocks, plates, strips or profile shapes	6	0
203		44149010	Frames for paintings, photographs, mirrors or similar objects, of radiata pine	7	0
204		44151000	Cases, boxes, crates, drums & similar packings	6	0
205		44152010	Pallets, box pallets and other load boards, of radiata pine	6	0
206		44152090	Other wooden box pallets and other load boards	6	3
207		44160010	Wooden casks/barrels/vats/tubs & Other Coopers' products and parts thereof, of wood, including staves, of radiata pine	12	0
208		44160090	Wooden casks/barrels/vats/tubs & Other Coopers' products and parts thereof, of wood, including staves, of oak	12	5
209		44170010	Wooden tools, broom or brush, boot or shoe lasts, of radiata pine	12	0
230		44181100	Windows, French-style (floor to ceiling) windows and their wooden frames, of tropical wood	4	0
231		44181910	Windows, French-style (floor to ceiling) windows and their frames, of radiata wood	4	0
232			Other wooden windows, French-style (floor to ceiling) windows and their frames	4	0
233		44182100	Doors and their frames and thresholds, of tropical wood	4	0
234		44182900	Doors and their frames and thresholds, other	4	0
235		44183000	Poles and beams	4	0
236		44184000	Formwork (Shuttering) for concrete constructional work	4	0
237		44185000	Shingles and shakes	6	0
238		44187310	For mosaic floors, of bamboo or with at least the top layer of bamboo	4	0
239		44187320	Assembled flooring panels, of bamboo or with at least the top layer of bamboo, other multilayer of bamboo	4	0
240		44187390	Other assembled flooring panels, of bamboo or bamboo layer	4	0
241		44187400	Assembled flooring panels, other, for mosaic floor	4	0
242		44187500	Assembled flooring panels, other, multilayers	4	0
243		44187900	Assembled Flooring Panels, of wood, other	4	0
244		44188100	Glulam	4	0
245		44188200	Orthogonal Glulam	4	0

246		44188300	I-beam	4	0
247		44188900	Other engineering structural wood products	4	0
248		44189100	Other builders' joinery and carpentry of bamboo	4	0
249		44189200	Cellular wood panels	4	0
250		44189900	Other builders' joinery and carpentry of wood	4	0
251		53012100	Flax, broken or scutched	6	1
252		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 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” effective on January 1, 2024.

Table 2**Import Tariff Rates on TRQ Commodities (unit: %)**

Serial No.	Commodity category	HS code	Common rate	MFN rate	TRQ rate^①
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
		17011300	125	50	15
		17011400	125	50	15
		17019100	125	50	15
		17019910	125	50	15
		17019920	125	50	15
		17019990	125	50	15
5	Wool	51011100	50	38	1
		51011900	50	38	1
		51012100	50	38	1
		51012900	50	38	1
		51013000	50	38	1
		51011010	50	38	1
6	Wool tops	51051000	50	38	3

		51052100	50	38	3
		51052900	50	38	3
7	Cotton	52010000	125	40 ^②	1
		52030000	125	40	1
8	Fertilizer	31021000	150	50	4 ^③
		31052000	150	50	4 ^④
		31053000	150	50	4 ^⑤

Notes:

①: For products subject to TRQ under FTAs that have been signed with China and have taken effect, the TRQ rate shall be implemented in accordance with the provisions of the corresponding FTAs.

②: 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. Of which, 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).

③, ④, ⑤: Tentative tariff rate is one percent.

Attachments:

No Attachments.