

USDA Foreign Agricultural Service

GAIN Report

Global Agricultural Information Network

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China - Peoples Republic of

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China lowers tariffs on macadamia nuts and pecans in 2015

Report Categories:

Agricultural Situation

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Report Highlights:

The State Council Duty Committee (SCDC) released its 2015 tariff implementation plan which takes effect on January 1, 2015. This GAIN report contains an unofficial translation of the SCDC announcement, including a table on tentative import tariffs for agricultural commodities. Please visit the following website for SCDC's official announcement for a complete list of tariff adjustments:

http://gss.mof.gov.cn/zhengwuxinxi/zhengcefabu/201412/t20141216_1168256.html

Executive Summary:

The State Council Duty Committee announces its tentative import tariff at the end of each year for selected commodities in the following year. This GAIN report highlights the 2015 changes for agricultural commodities:

Macadamia nuts (in-shell or shelled): The import tariffs for in-shell and shelled macadamia nuts (HS 08026190, 08026200) go from 24 percent (MFN rate) to 19 percent.

Pecan (in-shell or shelled): The import tariff for in-shell and shelled pecan (HS 0802909040) has been lowered from 24 percent to 10 percent.

BEGIN TRANSLATION

Notification of the State Council Duty Committee on Duty Implementation in 2015
No.32 (2014)

December 12, 2014

The General Administration of Customs,

The 2015 Duty Implementation Plan has been reviewed and approved by the 5th session of the State Council Duty Committee. The Plan has been rectified by the State Council and will take effect as of January 1, 2015.

State Council Duty Committee

Appendix: 2015 Duty Implementation Plan

2015 Duty Implementation Plan

I-Import duties

1-Most Favored Nation Tariff

- 1)-Tentative duties will apply to certain import commodities including fuel oil (see Table 1).
- 2)-Specific or compound duty will continue to apply to 46 commodities including photosensitive materials (see Table 2). For laser phototypesetting films (HS code: 37024321), a 10-percent ad valorem duty will be applied. (Note: refer to this [link](#) for details about the specific or compound duty.)
- 3)-Tariff Rate Quota (TRQ) management will continue to apply to eight categories covering 47 items such as wheat. Tariff rates will remain unchanged (Note: refer to this [link](#) for details about tariff rates under TRQ management). A one-percent TRQ rate will apply to three fertilizers including urea, compound fertilizer, and diammonium phosphate. A sliding tax will be levied on certain amount of out-quota import cotton (see Table 3).
- 4)-Ten non-full tariff code IT products will continue to be managed and verified by the customs (see Table 4).
- 5)-Other MFN duties will remain unchanged.

2-Conventional tariff rates:

Based on trade or tariff agreements signed between China and certain countries or regions, conventional tariff rates will apply to certain countries or regions (see Table 5).

- 1)-Conventional tariff rates under Asia-Pacific Trade Agreement will apply to 1,891 commodities originated from South Korea, India, Sri Lanka, Bangladesh, and Laos;
- 2)-Conventional tariff rates under China-ASEAN Free Trade Agreement will apply to part of the import goods originated from Brunei, Indonesia, Malaysia, Singapore, Thailand, Philippines, Vietnam, Burma, Laos, and Cambodia;
- 3)-Conventional tariff rates under China-Chile Free Trade Agreement will apply to 7,347 commodities originated from Chile;
- 4)-Conventional tariff rates under China-Pakistan Free Trade Agreement will apply to 6,546 commodities originated from Pakistan;
- 5)-Conventional tariff rates under China-New Zealand Free Trade Agreement will apply to 7,358 commodities originated from New Zealand;
- 6)-Conventional tariff rates under China-Singapore Free Trade Agreement will apply to 2,794 commodities originated from Singapore;
- 7)-Conventional tariff rates under China-Peru Free Trade Agreement will apply to 7,124 commodities originated from Peru;
- 8)-Conventional tariff rates under China-Costa Rica Free Trade Agreement will apply to 7,320 commodities originated from Costa Rica;
- 9)-Conventional tariff rates under China-Switzerland Free Trade Agreement will apply to 7,110 commodities originated from Switzerland.
- 10)-Conventional tariff rates under China-Iceland Free Trade Agreement will apply to 7,248 commodities originated from Iceland.
- 11)-Zero tariff will apply to 1,812 commodities originated from Hong Kong, which have formulated origin standards;
- 12)-Zero tariff will apply to 1,315 commodities originated from Macau, which have formulated origin standards;
- 13)-Conventional tariff rates under Economic Cooperation Framework Agreement's Early Harvest Program on Trade in Goods will apply to 622 commodities originated from Taiwan region.

3-Preferential tariff rates:

According to the preferential trade or tariff agreements and bilateral exchange of notes signed between China and other countries or regions, as well as decisions made by the State Council, the preferential tariff rates under the Asia-Pacific Trade Agreement will apply to certain commodities originated from Bangladesh and Laos. In addition, preferential tariff rates of zero will apply to 97 percent of the tariff lines for products originating from 24 countries including Ethiopia, Burundi, Equatorial Guinea, Congo (Congo Kinshasa), Djibouti, Guinea, Guinea Bissau, Lesotho, Madagascar, Malawi, Mali, Mozambique, Southern Sudan, Sierra Leone, Senegal, Sudan, Somalia, Tanzania, Uganda, Chad, Central Africa, Afghanistan, Yemen, and Vanuatu; 95 percent of the tariff lines for products originating from 14 countries including Angola, Benin, Togo, Eritrea, Comoros, Liberia, Rwanda, Niger, Zambia, East Timor, Cambodia, Myanmar, Nepal, and Samoa; and 60 percent of the tariff lines for products originating from Mauritania and Bangladesh (see Table 6).

4-Common tariff rates will remain unchanged.

II-Export duties

Tariff rate under "export tariff" will remain unchanged and tentative tariff rates will be applied to

certain export commodities such as raw iron (see Table 7 for export duties).

III-Tariff codes

Part of the tariff codes have been adjusted (see Table 8). After the adjustments, the 2015 tariff codes include a total of 8,285 commodities.

The above plan takes effect as of January 1, 2015.

Table 1: Tentative duty rates on import commodities (limited to agricultural commodities)

Serial No.	EX ¹	HS Code	Commodity	MFN rate (%)	2015 tentative duty rate (%)
1		01061211	Whales, dolphins and porpoises; manatees and dugongs, pure-bred breeding	10	0
2	ex	01064190	Trichogramma	10	0
3	ex	01064990	Predatory mite	10	0
4		03033110	Frozen Greenland halibut	10	5
5		03033200	Frozen plaice, excluding livers and roes	12	2
6		03035100	Frozen herrings, excluding livers and roes	10	2
7		03036300	Frozen cod, excluding livers and roes	10	2
8		04041000	Whey and modified whey	6	2
9		05051000	Feathers of a kind used for stuffing; down	10	5
10		05119111	Fertilized fish eggs	12	0
11		08013100	In shell cashews, fresh or dried	20	10
12		08021100	In shell almonds, fresh or dried	24	10
13		08024190	Other in shell chestnuts, fresh or dried	25	20
14		08024290	Other shelled chestnuts, fresh or dried	25	20
15		08025100	In shell Pistachios, fresh or dried	10	5
16		08025200	Shelled pistachios, fresh or dried	10	5
17		08026190	Macadamia nuts (in-shell)	24	19
18		08026200	Macadamia nuts (shelled)	24	19
19		08029020	Gingko nuts, fresh or dried	25	20
20		08029090	Pecan (whether or not shelled or peeled)	24	10
21		12119036	Liquorice roots	6	0
22		12122190	Other seaweeds and algae fit for human consumption	15	2
23		12122910	Sargass	15	2
24		12122990	Other seaweeds and algae unsuitable for human consumption	15	2
25	ex	12149000	Other Lucerne (alfalfa), excluding meal and pellets	9	7
26	ex	12149000	Mixed natural forage grass of gramineae and legume families, other than Lucerne (alfalfa)	9	4
27		13021200	Saps and extracts of liquorice	6	0
28	ex	13021990	Matrine, saps and extracts	20	3
29		15021000	Bovine animal tallow	8	4
30		15029000	Other bovine animal tallow	8	4

31	ex	15119020	Palm stearin (melting point 50°C-56°C)	8	2
32		15200000	Glycerol, crude; glycerol waters and glycerol lyes	20	6
33		18010000	Whole or broken cocoa beans, raw or roasted	8	2
34		19011010	Formula milk powder prepared for infant use, put up for retail sale	15	5
35		19011090	Other food prepared for infant use, put up for retail sale	15	5
36		19019000	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not elsewhere specified or included	10	5
37		21031000	Soy sauce	28	15
38	ex	21069090	Special infant milk powder of partial hydrolysis formula of lactoprotein, deep hydrolysis formula of lactoprotein, amino acid formula	20	5
39		22072000	Ethyl alcohol and other spirits, denatured of any strength	30	5
40		22090000	Vinegar and substitutes for vinegar obtained from acetic acid	20	15
41		23099090	Other preparations of a kind used in animal feeding	6.5	4
42	ex	24039100	Reconstituted tobacco	57	40
43		31031010	Triple superphosphates	4	1
44		31031090	Other superphosphates	4	1
45		31039000	Other mineral or chemical fertilizer, phosphatic	4	1
46		31042090	Other potassium chloride	3	1
47		31043000	Potassium sulphate	3	1
48		31049010	Camallite, sylvite and other crude natural potassium salts	3	1
49		31049090	Other mineral or chemical fertilizers, potassic	3	1
50		31051000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	4	1
51		31054000	Ammonium dihydrogenorthophosphate and mixtures thereof with diammonium hydrogenorthophosphate	4	1
52		31055100	Fertilizers containing nitrates and phosphates	4	1
53		31055900	Other mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	4	1
54		31056000	Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	4	1
55		31059000	Other fertilizers	4	1
56	ex	35030010	Gelatin	12	5
57		35051000	Dextrins and other modified starches	12	6
58		38231200	Oleic acid	16	8
59	ex	38231900	Plant acid oil	16	5
60		41041111	Wet-blue bovine hides and skins, full grains, unsplit or grain splits	7	3
61		41041911	Other wet-blue bovine hides and skins	6	3
62		41041920	Other wet hides and skins of equine animals	7	5
63		41044100	Bovine hides and skins in dry state (crust), full grains, unsplit or grain splits	5	3
64		41051010	Wet-blue skins of sheep or lambs	14	10
65	ex	41062100	Wet-blue skins of goats	14	10
66		41063110	Wet-blue skins of swine	14	10

67		41071210	Whole hides and skins of bovine animals, grain splits	8	6
68		43011000	Whole mink fur, with or without head, tail or paws	15	10
69		43016000	Whole fox fur, with or without head, tail or paws	20	15
70		44089012	Veneer sheets of temperate non-coniferous wood	3	1
71	ex	44089019	Veneer sheets for furniture	3	1
72	ex	44089029	Sheets for plywood of wood, peeled	3	1
73		45011000	Natural cork, raw or simply prepared	6	1
74		52101100	Unbleached cotton plain weave, mixed with manmade fibers, weight $\leq 200\text{g/m}^2$	12	6
75		52101990	Other unbleached cotton weave, mixed with manmade fibers, weight $\leq 200\text{g/m}^2$	12	6
76		52111100	Unbleached cotton weave, mixed with manmade fibers, weight $> 200\text{g/m}^2$	12	6
77		52111200	Unbleached cotton weave of 3-thread or 4-thread twill, mixed with manmade fibers, weight $> 200\text{g/m}^2$	12	6
78		52122100	Other unbleached cotton cloth, mixed, weighing more than 200g/m^2	12	6
79		53012100	Flax, broken or scutched	6	1
80		53013000	Flax tow and waste	6	1
81		53062000	Flax yarn, multiple (folded) or cabled	10	5
82	ex	56013000	Textile fibers spun by two or more organic polymer, cross-section is structure of skin-core or parallel or island, of a length not exceeding 5mm	10	5

Note: EX¹ indicates that commodities applicable to tentative duties are based on “commodity names”, but others are based on HS codes.

END TRANSLATION