

Voluntary Report – Voluntary - Public Distribution

Date: January 05, 2023

Report Number: CH2023-0001

Report Name: Tariffs Reduced on Select Agricultural Products and Assessment Method on Specific Poultry Lines Changed

Country: China - People's Republic of

Post: Beijing

Report Category: Trade Policy Monitoring, Citrus, Fishery Products, Wood Products, Poultry and Products

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Report Highlights:

On December 29, 2022, the State Council Tariff Commission (SCTC) announced its annual tariff adjustment plan that sets tentative import and export tariff rates for select tariff lines in 2023. According to the 2023 tariff adjustment plan, the PRC will calculate MFN tariffs on certain frozen chicken products by applying a tariff on the import value rather than by volume (RMB/KG). The PRC will also temporarily lower import tariff rates for frozen blue whiting, cashew, linseed, sunflower seed, cocoa fat (oil), homogenized composite food, and a few wood products. The report contains an unofficial translation of the 2023 tariff adjustment plan, a list of agriculture-related products subject to temporarily applied MFN tariff rates, a list of chicken products with adjusted tariff assessment methodologies, and a list of commodities subject to TRQ administration.

General Information

At the end of each year, the SCTC sets tentative import and export tariff rates for select commodities to be applied in the coming year. Meanwhile, the SCTC also announces China's tariff rate quotas (TRQ) for certain commodities. On December 29, 2022, the Ministry of Finance published on its website the 2023 tariff adjustment plan. The applied MFN tariff rates will be tentatively lowered for 1,020 tariff lines as of January 1, 2023, including tariff lines with tentative tariff rates previously announced by the SCTC. Meanwhile, the SCTC also adjusts the tentative export tariff rates for certain commodities. The tentative import and export tariff rates apply to all trading partners.

This GAIN report contains an unofficial translation of the 2023 tariff adjustment plan, a food and agricultural product list currently under tentative MFN tariff rate arrangement (Table 1), and a list of chicken products with adjusted tariff rates (Table 2), and a commodity list subject to TRQ administration (Table 3). Please refer to the following link for SCTC's official notice in Chinese and a complete list of tariff adjustments in 2023:

http://gss.mof.gov.cn/gzdt/zhengcefabu/202212/t20221229_3861039.htm

Notable Tariff Adjustments in 2023

As of January 1, 2023, China will begin charging MFN tariffs on certain imported frozen chicken products (HS 02071200, 02071419, 05040021) based on value. Previously, China would levy import tariffs on these products based on volume (RMB/KG). Please see Table 2 (below) for additional information.

As of January 1, 2023, China will temporarily lower the applied MFN import tariff rates for frozen blue whiting (HS 03036800), linseed (HS 12040000), and sunflower seed (not for cultivation, HS 12060090), cocoa butter - fat and oil (HS 18040000), homogenized composite food (soup, mixed condiments and canned foods for infants, HS 21042000), and a few wood products (HS 44181100, 44181990).

The temporary applied MFN import tariff rate for cashews (HS 08013100) will be further lowered to 5 percent in 2023. However, the temporary import tariff rates for orange juice (HS 20091200, 20091900), which were raised to 18 percent in 2022, will be increased again to 20 percent in 2023.

The temporary import tariff rates for in-shell and shelled chestnuts (HS 08024190, 08024290) will return to normal MFN rates in 2023. Likewise, the temporarily lowered import tariffs for licorice roots (HS 12119036), bark, branch, or leaf of Chinese yew (HS 12119039), and saps and extracts of licorice (HS 13021200) will end in 2023.

BEGIN UNOFFICIAL TRANSLATION

Notice of the State Council Tariff Commission on the 2023 Tariff Adjustment Plan

December 28, 2022

SCTC Notice No. 11 (2022)

In order to fully implement the spirit of the 20th National Congress of the Communist Party of China (CPC), make solid progress in Chinese style modernization, fully, accurately and comprehensively implement the new development ideas, accelerate the construction of a new development pattern, strive to facilitate high-quality development, play a better role of the customs functions, coordinate the development and security, combine the implementation of the strategy of expanding domestic demand with deepening of supply-side structural reform, and implement a more proactive strategy of opening up, the 2023 import and export tariffs on some commodities will be adjusted as of January 1 in accordance with the relevant provisions of the Regulations of the People's Republic of China on Import and Export Tariffs. Refer to Annexes for details.

The State Council Tariff Commission

The 2023 Tariff Adjustment Plan

I. Import Tariff Rate

1. Tentative Import Tariff Rate

Tentative import tariff rates will be applied to a total of 1,020 commodities (not including commodities subject to TRQ). The tentative import tariff rates on 7 coal products will be implemented until March 31, 2023, and the MFN tariff rates will be resumed as of April 1, 2023. The tentative import tariff rate on 1 product covered by the expanded scope of the information technology agreement will be implemented until June 30, 2023, and the MFN tariff rate, which is zero, will be applied as of July 1, 2023 (see Annex 1).

2. Most favored Nation (MFN) Tariff Rate

1) 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 eighth time on July 1, 2023 (see Annex 2).

2) Adjust the levying method of the MFN tariff rates for some frozen poultry products (see Annex 3).

3. 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 4).

4. 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 certain imported products from 29 countries (regions) under 19 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. In accordance with relevant provisions of the China-Switzerland FTA the conventional tariff rates on certain products under the expanded scope of the information technology agreement will be further reduce as of July 1, 2023. b) The FTA between China and ASEAN, Chile, Singapore, and Georgia, as well as the *Closer Economic and Trade Relations Arrangement (CEPA)* between Mainland China and Hong Kong and Macau, and the *Cross-Strait Economic Cooperation Framework Agreement (ECFA)* 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, and the conventional tariff rates will be lowered as of July 1, 2023, for some products under the expanded scope of the information technology agreement (see Annex 5).

2) In accordance with the relevant provisions of RCEP and its implementation by Indonesia, the conventional tariff rates that are applicable to ASEAN members in 2023 under RCEP will apply to certain imported commodities originating from Indonesia as of January 2, 2023.

3) 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.

5. Special Preferential Tariff Rate

Continue to provide zero tariff treatment, or special preferential tariff rates, to 44 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.

II. Export Tariff Rate

Continue to apply export tariffs on 106 commodities such as ferrochrome. The export tariffs on aluminum and aluminum alloys will be increased (see Annex 6).

III. Tariff Lines

Certain tariff lines and notes will be adjusted according to domestic needs (see Annex 7). After the adjustment, the total tariff lines will reach 8,948 in 2023.

IV. Implementation Time

The above plan will be implemented on January 1, 2023, unless otherwise specified.

Annexes

[The 2023 Tariff Adjustment Plan](#)

1. [Table of Tentative Tariff Rates for Imported Commodities](#)
2. [Table of MFN Tariff Rates for Certain IT Products](#)
3. [Table of Adjusted MFN Tariff Rates for Certain Frozen Chicken Products](#)
4. [Table of Tariff Rates for TRQ Commodities](#)
5. [Table of Tariff Rates under FTA and Preferential Trade Arrangements](#)
6. [Table of Tariff Rates for Export Commodities](#)
7. [Table of Adjusted Import and Export Tariff Lines](#)

END UNOFFICIAL TRANSLATION

Table 1. China: Tentative Import Tariff Rates on Agriculture-related Products in 2023 (new adjustments in **RED) (Unit: tariff rate %) ①**

Serial No.	EX②	HS Code	Commodity ③	2023 MFN rate (%)④	2023 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		08011100	Desiccated coconut	12	7
33		08012100	In-shell Brazil nuts, fresh or dried	10	7
34		08012200	Shell Brazil nuts, fresh or dried	10	7
35		08013100	In shell cashews, fresh or dried	20	5
36		08013200	Shell cashews, fresh or dried	10	7
37		08021100	In shell almonds, fresh or dried	24	10
38		08025100	In-shell Pistachios, fresh or dried	10	5
39		08025200	Shelled pistachios, fresh or dried	10	5
40		08026190	Other in-shell macadamia nuts	24	12
41		08026200	Shelled macadamia nuts	24	12

42		08029100	Inshell pine nuts, fresh or dried	24	10
43		08029200	Shelled pine nuts, fresh or dried	25	10
44		08029910	Gingko nuts, fresh or dried	25	20
45	ex	08029990	Pecan (whether or not shelled or peeled)	24	7
46		08044000	Avocados, fresh or dried	25	7
47	ex	08104000	Fresh cranberries	30	15
48	ex	08119090	Frozen avocados	30	7
49	ex	08134090	Dried cranberries	25	15
50		12040000	Linseed	15	9
51		12060090	Sunflower seed, not for cultivation	15	9
52		12122190	Other seaweeds and algae fit for human consumption	15	2
53		12122910	Sargass (not for human consumption)	15	2
54		12122990	Other seaweeds and algae unsuitable for human consumption	15	2
55	ex	12149000	Other Lucerne (alfalfa), excluding meal and pellets	9	7
56	ex	12149000	Mixed natural forage grass of gramineae and legume families, other than Lucerne (alfalfa)	9	4
57	ex	14049090	Coco coir (sripe/piece)	15	4
58		15021000	Bovine animal tallow	8	2
59		15029000	Other bovine animal tallow	8	4
60	ex	15042000	Fish oil capsules	12	6
61	ex	15119020	Palm stearin (melting point 50°C-56°C)	8	2
62		15200000	Glycerol, crude; glycerol waters and glycerol lyes	20	6

63		17021100	Anhydrous lactose, containing by weight 99% or more lactose, calculated on the dry matter	10	5
64		18010000	Whole or broken cocoa beans, raw or roasted	8	0
65		18040000	Cocoa butter, fat and oil	22	10
66	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
67	ex	19101010	Special infant formula food including milk-based infant formula for premature /low birth weight babies, nutrition supplement for breast milk	15	0
68		19011090	Other food prepared for infant use, put up for retail sale	15	2
69		19019000	Food prepared from malt extract or grain flour and dairy food products	10	5
70		19021900	Other uncooked pasta, not stuffed or otherwise prepared	10	8
71	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
72	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
73		21042000	Homogenized composite food preparations	12	6
74	ex	21069090	Special infant formula food with lactose-free or low lactose formula, milk protein partial hydrolysate	12	0

			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)		
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		33012400	Essential oils of peppermint	20	10
94		33012500	Essential oils of other mint	15	5
95		33012999	Essential oils of Sassafrass oil	15	7
96		33013010	Balsam Of Irises	20	10
97		35022000	Whey protein powder (whey protein content of dry components exceeds 80% by weight)	10	5
98		35022000	Lactoferrin	10	5
99		35051000	Dextrins and other modified starches	12	6
100		38231200	Oleic acid	16	8
101	ex	38231900	Plant acid oil	16	5
102		41012020	Raw hides and skins of equine animals	5	2
103		43011000	Whole mink fur, with or without head, tail or paws	15	10
104		43016000	Whole fox fur, with or without head, tail or paws	20	10
105		43018090	Other fur skins, whole	20	10

106		44021000	Bamboo wood charcoal	6	0
107		44022000	Shell or nut charcoal, whether or not agglomerated	6	0
108		44029000	Other Wood Charcoal	6	0
109		44041000	Coniferous Hoopwood; Split Poles, Wooden Sticks	6	0
110		44042000	Non-Coniferous Hoopwood; Split Poles, Wooden Sticks	6	0
111		44050000	Wood Wool; Wood Flour	6	0
112		44081011	Coniferous Wood sheets for Veneer, of laminated plywood Thick≤6Mm	6	0
113		44081019	Coniferous Wood Sheets for Veneer, Nes, Thick≤6Mm	4	0
114		44081020	Coniferous Wood Sheets for Plywood, Thick≤6Mm	4	0
115		44081090	Other Coniferous Wood, Sawn Lengthwise, Thick≤6Mm	4	0
116		44083111	Sheets for veneer of Dark/Light Red Meranti, Thick≤6Mm	6	0
117		44083119	Other Veneer Sheets of Dark/Light Red Meranti, Thick≤6Mm	4	0
118		44083120	Sheets for plywood of Dark/Light Red Meranti, Thick≤6Mm	4	0
119		44083190	Other Sheets of Dark/Light Red Meranti, Thick≤6Mm	4	0
120		44083911	Veneer Sheets of laminated plywood, with tropical Wood, Thick≤6mm	6	0
121		44083919	Other Veneer Sheets of Other Tropical Wood, Thick≤6mm	4	0
122		44083920	Sheets for Plywood of other tropical Wood, Thick≤6Mm	4	0

123		44083990	Other Tropical Wood, Sawn Lengthwise, Thick≤6Mm	4	0
124		44089011	Other Veneer Sheets of Plywood, Thick≤6Mm	4	0
125		44089012	Veneer Sheet of Temperate Non-Coniferous Wood, Thick≤6Mm	3	0
126		44089013	Veneer sheets of bamboo, Thick≤6Mm	4	0
127		44089019	Other Veneer Sheets of Wood, Thick≤6Mm	3	0
128		44089021	Sheets for Plywood of Temperate Non-Coniferous Wood, Thick≤6Mm	3	0
129		44089029	Other Wood Sheets for Plywood, thick≤6Mm	3	0
130		44089091	Other Wood Sheets of Temperate Non-Coniferous Wood, Thick≤6Mm	3	0
131		44089099	Wood, Nes, Sawn Lengthwise, Thick≤6Mm	3	0
132		44091010	Floorboard strips, coniferous wood continuously shaped along any of its edges, ends or faces	6	0
133		44091090	Other Coniferous wood continuously shaped along any of its edges, ends or faces	6	0
134		44092110	Floorboard strips, bamboo continuously shaped along any of its edges, ends or faces	4	0
135		44092190	Other bamboo continuously shaped along any of its edges, ends or faces	4	0
136		44092210	Floorboard strips, of tropical wood continuously shaped along any of its edges, ends or faces	4	0
137		44092290	Other tropical wood continuously shaped along any of its edges, ends or	4	0

			faces		
138		44092910	Other Non-Coniferous Wood Floor Strips/Boards, continuously shaped along any of its edges, ends or faces	4	0
139		44092990	Other Non-Coniferous Wood, continuously shaped along any of its edges, ends or faces	4	0
140		44101100	Wooden particle board	4	0
141		44101200	Oriented standard board (OSB)	4	0
142		44101900	Other Similar Board, of Wood	4	0
143		44111211	Fiberboard (Mdf), Thick \leq 5Mm, D. > 0.8g/cm ³ , Not mechanically worked or surface covered	4	0
144		44111219	Fiberboard (Mdf), Thck \leq 5Mm, D. > 0.8G/Cm ³ , other	6	0
145		44111221	Fiberboard (Mdf), Thick \leq 5Mm, 0.5g/cm ³ < D. \leq 0.8g/cm, of radiata pine	4	0
146		44111229	Fiberboard (Mdf), Thick \leq 5Mm, 0.5g/cm ³ < D. \leq 0.8g/cm, other	4	0
147		44111291	Fiberboard (Mdf), Thick \leq 5Mm, D. \leq 0.5g/cm ³ , not mechanically worked or surface covered	6	0
148		44111299	Fiberboard (Mdf), Thick \leq 5Mm, D. \leq 0.5g/cm ³ , Other	4	0
149		44111311	Fiberboard (Mdf), 5 < Thick \leq 9mm , D. > 0.8g/Cm ³ , not mechanically worked or surface covered	4	0
150		44111319	Fiberboard (Mdf), 5 < Thick \leq 9mm, D. > 0.8g/Cm ³ , other	6	0

151		44111321	Fiberboard (Mdf), 5 < Thick ≤ 9mm, 0.5g/cm ³ < D. ≤ 0.8g/cm ³ , of radiata pine	4	0
152		44111329	Fiberboard (Mdf), 5 < Thick ≤ 9mm, 0.5g/cm ³ < D. ≤ 0.8g/cm ³ , other	4	0
153		44111391	Fiberboard (Mdf), 5 < Thick ≤ 9mm, D. ≤ 0.5g/cm ³ , Not mechanically worked or surface covered	6	0
154		44111399	Fiberboard (Mdf), 5 < Thick ≤ 9mm, D. ≤ 0.5g/cm ³ , other	4	0
155		44111411	Fiberboard (Mdf), Thick > 9Mm, D. > 0.8g/cm ³ , Not mechanically worked, or surface covered	4	0
156		44111419	Fiberboard (Mdf), Thick > 9Mm, D. > 0.8g/cm ³	6	0
157		44111421	Fiberboard (Mdf), Thick > 9Mm, 0.5g/cm ³ < D. ≤ 0.8g/cm ³ , of radiata pine	4	0
158		44111429	Fiberboard (Mdf), Thick > 9Mm, 0.5g/cm ³ < D. ≤ 0.8g/cm ³	4	0
159		44111491	Other Fiberboard (Mdf), Thick > 9Mm, other, Not mechanically worked, or surface covered	6	0
160		44111499	Other Fiberboard (Mdf), Thick > 9Mm	4	0
161		44119210	Other Wood Fiberboard, Thick > 9Mm, D. > 0.8g/cm ³ , Not mechanically worked, or surface	4	0

			covered		
162		44119290	Other Wood Fiberboard, Thick > 9Mm, D.>0.8g/cm ³ , mechanically worked, or surface covered	6	0
163		44119310	Other Wood Fiberboard, Thick > 9Mm, 0.5g/cm ³ < D.≤0.8g/cm ³ , of radiata pine	4	0
164		44119390	Other Wood Fiberboard, Thick > 9Mm, 0.5g/cm ³ < D.≤0.8g/cm ³	4	0
165		44119410	Other Wood Fiberboard, 0.35g/cm ³ < D.≤0.5g/cm ³	6	0
166		44119421	Other Wood Fiberboard, D. ≤0.35g/cm ³ , not mechanically worked, or surface covered	6	0
167		44119429	Other Wood Fiberboard, D. ≤0.35g/cm ³ , mechanically worked, or surface covered	4	0
168		44121011	Bamboo plywood solely of sheets, each ply not exceeding 6 mm thickness with at least one outer ply of tropical wood	6	0
169		44121019	Bamboo plywood solely of sheets, each ply not exceeding 6 mm thickness	4	0
170		44121020	Bamboo plywood, other, with at least one outer ply of non-coniferous wood	6	0
171		44121093	Bamboo plywood, other, with at least one outer ply of tropical wood listed on Note 1 of this chapter	6	0
172		44121094	Bamboo plywood, other, with at least one outer ply of other tropical wood	6	0

173		44121095	Bamboo plywood, other, with at least one outer ply of particle board	6	0
174		44121099	Other Bamboo plywood	4	0
175		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
176		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
177		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
178		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
179		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
180		44124100	Laminated wood with at least one outer ply of tropical wood	6	0
181		44124200	Laminated wood with at least one outer ply of Non-coniferous wood	6	0
182		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

183		44124919	The upper and lower layers are all coniferous wood, at least one layer in the middle is other tropical wood	6	0
184		44124920	The upper and lower layers are all coniferous wood, with at least one layer of particle board	6	0
185		44124990	Other laminated wood with the upper and lower layers are all coniferous wood	4	0
186		44125100	Blockboard/Laminboard/Battenboard, with at least one outer ply of tropical wood	6	0
187		44125200	Blockboard/Laminboard/Battenboard, with at least one outer ply of non-coniferous wood	6	0
188		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
189		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
190		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
191		44125990	Other Blockboard/Laminboard/Battenboard, with the upper and lower layers are all coniferous wood	4	0
192		44129100	Other Laminated wood with at least one outer ply of tropical wood	6	0
193		44129200	Other Laminated wood with at least one outer ply of Non-coniferous	6	0

			wood		
194		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
195		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
196		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
197		44129990	Other laminated wood with the upper and lower layers	4	0
198		44130000	Densified Wood, in blocks, plates, strips or profile shapes	6	0
199		44149010	Frames for paintings, photographs, mirrors or similar objects, of radiata pine	7	0
200		44151000	Cases, boxes, crates, drums & similar packings	6	0
201		44152010	Pallets, box pallets and other load boards, of radiata pine	6	0
202		44152090	Other wooden box pallets and other load boards	6	3
203		44160010	Wooden casks/barrels/vats/tubs & Other Coopers' products and parts thereof, of wood, including staves, of radiata pine	12	0
204		44160090	Wooden casks/barrels/vats/tubs & Other Coopers' products and parts thereof, of wood, including staves, of oak	12	5

205		44170010	Wooden tools, broom or brush, boot or shoe lasts, of radiata pine	12	0
206		44181100	Windows, French-style (floor to ceiling) windows and their wooden frames, of tropical wood	4	0
207		44181910	Windows, French-style (floor to ceiling) windows and their frames, of radiata wood	4	0
208			Other wooden windows, French-style (floor to ceiling) windows and their frames	4	0
209		44182100	Doors and their frames and thresholds, of tropical wood	4	0
230		44182900	Doors and their frames and thresholds, other	4	0
231		44183000	Poles and beams	4	0
232		44184000	Formwork (Shuttering) for concrete constructional work	4	0
233		44185000	Shingles and shakes	6	0
234		44187310	For mosaic floors, of bamboo or with at least the top layer of bamboo	4	0
235		44187320	Assembled flooring panels, of bamboo or with at least the top layer of bamboo, other multilayer of bamboo	4	0
236		44187390	Other assembled flooring panels, of bamboo or bamboo layer	4	0
237		44187400	Assembled flooring panels, other, for mosaic floor	4	0
238		44187500	Assembled flooring panels, other, multilayers	4	0
239		44187900	Assembled Flooring Panels, of wood, other	4	0

240		44188100	Glulam	4	0
241		44188200	Orthogonal Glulam	4	0
242		44188300	I-beam	4	0
243		44188900	Other engineering structural wood products	4	0
244		44189100	Other builders' joinery and carpentry of bamboo	4	0
245		44189200	Cellular wood panels	4	0
246		44189900	Other builders' joinery and carpentry of wood	4	0
247		53012100	Flax, broken or scutched	6	1
248		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”.
- ④ If there is a “#” in the middle of the tariff rate, before and after “#” refer to the applicable tariff rate for the first half of the year (January 1, 2023 to June 30, 2023) and the second half of the year (July 1 to December 31, 2023).

Table 2. China: Adjusted Tariff Rates on Certain Frozen Chicken Products

Serial No.	HS code	Commodity	MFN Tariff Rate	
			Before Adjustment	After Adjustment
1	02071200	Frozen chicken, not cut in pieces	1.3 RMB/kg	20%
2	02071419	Other frozen chicken cuts	0.7 RMB/kg	10%
3	05040021	Chilled or frozen gizzard	1.3 RMB/kg	20%

Note: the commodity name 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”.

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.