

Voluntary Report – Voluntary - Public Distribution

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Report Name: China Lowers Applied MFN Tariff Rates and Revises Out of Quota TRQ Rates

Country: China - Peoples Republic of

Post: Beijing

Report Category: Trade Policy Monitoring

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Report Highlights:

On December 23, 2020, 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 2021. In this announcement, China lowered the tentative tariff rates for certain dairy products, certain wood products and made changes to the calculation for out-of-quota cotton tariff rates. The tentative tariff rates are applicable to tariff lines from all exporting countries. This report contains an unofficial translation of the SCTC notice and the list of agriculture-related tariff lines subject to tentative applied MFN tariff rate changes in 2021.

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. At the same time, SCTC also announces China's tariff rate quotas (TRQ) for all products. On December 23, 2020, the Ministry of Finance published on its website a SCTC notice (dated December 21), releasing its 2021 tariff adjustment plan. The applied MFN import tariffs for certain dairy and wood products will be further lowered in 2021 (see Annex 1). The announcement also provides a new equation for calculating out-of-quota tariff rates for cotton (see Annex 3). The remaining agricultural tariff rates remain unchanged from the previous announcement. The tentative tariff rates are applicable to all exporting countries.

This GAIN report contains an unofficial translation of the SCTC notice, including the food and agricultural products listed in Annex 1 of the notice and the corresponding applied MFN tariff rates and TRQs listed in Annex 3 for 2021. 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 2021:

http://gss.mof.gov.cn/gzdt/zhengcefabu/202012/t20201223_3636573.htm

Notable Tariff Reductions and HS Code Changes in 2021:

In 2021, certain dairy import tariffs such as anhydrous lactose (HS 17021100) will be tentatively lowered to 5 percent from the current 10 percent. Whey protein powder and lactoferrin, both under HS 35022000, have been added and will be tentatively lowered from 10 percent to 5 percent. Special dairy-based infant formula food (HS 19011010) for premature /low birth weight babies and nutrition supplement for breast milk, will be set to 0 percent in 2021. However, the tentative tariffs for regular infant formula milk powders that share the same code HS 19011010 will remain unchanged at 5 percent.

Many wood products such as fiberboard for which MFN tariffs have been tentatively lowered in the previous years will see their import tariffs further reduced in 2021.

The SCTC has also adjusted HS codes for a few agricultural products. For example, the HS code for frozen capelin has been changed to HS 03035990 (previously, HS 03035900). Similarly, the HS codes for frozen Atlantic salmon and frozen Danube salmon have been changed to HS 03031310 and HS 03031320, respectively. However, the MFN rates for Atlantic salmon and Danube salmon remain unchanged.

Lastly, the SCTC has redefined the product description (or product scope) for certain products such as that for special infant formula food under HS 21069090.

Notable Change to out-of-quota Cotton Calculation

In 2021, SCTC adjusted the sliding rate calculations for out-of-quota cotton imports. Changes indicated in **red** below.

- 1) When the dutiable price of imported cotton is greater than or equal to **14.000 RMB** (*lowered from 15.000 RMB in 2020*) per kilo, the tentative tariff rate will be **0.280 RMB per kilo** (*lowered from 0.300 in 2020*);
- 2) When the dutiable price of imported cotton is less than **14.000 RMB** (*lowered from 15.000 RMB in 2020*), the tentative tariff rate will be calculated based on the following formula:
 $R_i = 9.0/P_i + 2.69\% * P_i - 1$ (*previously $R_i = 9.45/P_i + 2.6\% * P_i - 1$ in 2020*)

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).

BEGIN TRANSLATION:

Notice of the State Council Tariff Commission on Tariff Adjustment Plan in 2021

SCTC Notice No.33 (2020)

December 21, 2020

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

In an effort to support the expedited formation of the new development structure and facilitate high quality economic development, the import tariffs for some commodities will be adjusted as of January 1, 2021 based on relevant provisions of *the Import and Export Tariff Regulation of the People's Republic of China*. The 2021 Tariff Adjustment Plan is printed and delivered to your Administration. Refer to the Appendix for details.

Appendix: The 2021 Tariff Adjustment Plan

The State Council Tariff Commission

Appendix:

The 2021 Tariff Adjustment Plan

I- Adjustments on import tariff rates

1. Most Favored Nation (MFN) Tariff Rate

- 1) Tentative import tariff rates will be applied to a total of 883 tariff lines (not including commodities subject to TRQ) as of January 1, 2021. The tentative import tariffs on 9 information technology (IT) product tariff lines will end on July 1, 2021 (see Annex 1).
- 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 sixth time on July 1, 2021 (see Annex 2).

2. TRQ Tariff Rate

TRQ management will continue to apply to eight categories of commodities including wheat and the tariff rates will remain unchanged. Of which, a tentative one percent TRQ tariff rate will 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 it has been adjusted (see Annex 3).

3. Conventional tariff rates and special preferential tariff rates

1) Based on the trade agreements and preferential tariff arrangements signed between China and certain countries or regions, the conventional tariff rates with New Zealand, Peru, Costa Rica, Switzerland, Iceland, Australia, South Korea, Chile, Georgia, and Pakistan, who have signed a bilateral trade agreement or Asia-Pacific Trade Agreement with China, will be further reduced as of January 1, 2021, unless previously agreed conventional tariff rates that have been approved by the State Council. Of which, the conventional tariff rates applicable to the Asia-Pacific Trade Agreement will be applied to some commodities imported from Mongolia as of January 1, 2021. In accordance with the provisions of the bilateral trade agreement between China and Switzerland and the Asia-Pacific Trade Agreement, the conventional tariff rates will be further reduced as of July 1, 2021 (see Annex 7).

2) Based on the Free Trade Agreement between the Government of the People's Republic of China and Government of the Mauritius Republic, the first year's conventional tariff rates for certain commodities from Mauritius will be applied as of January 1, 2021 (see Annexes 3, 7).

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.

4) The special preferential tariff rates will continue to be applied to the least developed countries who have established diplomatic relations with China and have completed the process of the exchange of letters. The scope of applicable commodities and tariff rates will remain unchanged.

II - Export tariff rates will continue to be applied

Export tariffs will continue to be applied to 107 tariff line commodities including ferrochrome with applicable export tariff rates or tentative export tariff rates as of January 1, 2021. The scope of commodities subject to export tariffs and the export tariff rates will remain unchanged (see Annex 4).

III-Adjustments on tariff lines and notes

To accommodate the needs of industrial development and trade administration, some tariff lines and notes have been adjusted (Annex 5, 6). After the adjustments, the tariff lines will total 8,580 in 2021.

IV- Implementation time

The above plan will be implemented on January 1, 2021 unless otherwise specified.

Annexes:

1. Tentative Tariff Rates on Imported Commodities
2. MFN Tariff Rate for Certain IT Products
3. Tariff Rates for TRQ Commodities
4. Tariff Rates for Export Commodities
5. Table on Adjustments for Import and Export Tariff Lines
6. Table on Adjustments for Notes to Import and Export Tariff Lines
7. Table on Further Reduced Conventional Tariff Rates on Import Commodities

END TRANSLATION

Annex 1:

Tentative Import Tariff Rates on Agriculture-related Products in 2021 (new adjustments in **RED**)

Serial No.	EX ^①	HS Code	Commodity	MFN rate (%) ^②	2021 tentative applied rate (%)
1		01061211	Whales, dolphins and porpoises; manatees and dugongs, pure-bred breeding	10	0
2		02032200	Frozen hams, shoulders, and cuts of swine, with bone	12	8
3		02032900	Other meat of swine, frozen	12	8
4		03031310	Frozen Atlantic salmon	7	5

5		03031320	Frozen Danube salmon	7	5
6		03033110	Frozen Greenland halibut	7	5
7		03033200	Frozen plaice	7	2
8		03034100	Frozen albacore or longfin tunas	7	6
9		03034200	Frozen yellowfin tunas	7	6
10		03034400	Frozen bigeye tunas	7	6
11		03034510	Frozen Atlantic Bluefin tunas	7	6
12		03034520	Frozen Pacific Bluefin tunas	7	6
13		03034600	Frozen southern Bluefin tunas	7	6
14		03035100	Frozen herrings	7	2
15	ex	03035990	Frozen capelin, excluding edible remnants	7	5
16		03036300	Frozen cod	7	2
17		03036700	Frozen Alaska Pollack	7	5
18		03038910	Frozen scabber fish	7	5
19		03061490	Other frozen crabs	7	5
20		03061612	Frozen pandaius borealis	5	2
21		03061719	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</i>	15	8

			<i>roqueforti</i>		
28		04069000	Other cheese	12	8
29		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		08029020	Gingko nuts, fresh or dried	25	20
44	ex	08029090	Pecan (whether or not shelled or peeled)	24	7
45		08044000	Avocados, fresh or dried	25	7
46	ex	08104000	Fresh cranberries	30	15
47	ex	08119090	Frozen avocados	30	7
48	ex	08134090	Dried cranberries	25	15
49		12119036	Licorice roots	6	0

50	ex	12119039	Bark, branch or leaf of Chinese yew, fresh or dried	6	0
51		12122190	Other seaweeds and algae fit for human consumption	15	2
52		12122910	Sargass	15	2
53		12122990	Other seaweeds and algae unsuitable for human consumption	15	2
54	ex	12149000	Other Lucerne (alfalfa), excluding meal and pellets	9	7
55	ex	12149000	Mixed natural forage grass of gramineae and legume families, other than Lucerne (alfalfa)	9	4
56		13021200	Saps and extracts of licorice	6	0
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	2
65	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,	15	5

			dairy-based nutrition supplement for breast milk)		
66	ex	19101010	Special infant formula food including milk-based infant formula for premature /low birth weight babies, nutrition supplement for breast milk	15	0
67		19011090	Other food prepared for infant use, put up for retail sale	15	2
68		19019000	Other food not elsewhere specified or included	10	5
69		19021900	Other uncooked pasta, not stuffed or otherwise prepared	10	8
70	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	15
71	ex	20091900	Orange juice of a Brix value exceeding 20, with net weight of smallest independent package more than 180 kg, not frozen	30	15
72	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
73		22051000	Vermouth and other wine in small containers	65	14
74		22082000	Spirits obtained by distilling grape wine	10	5

			or grape marc		
75		22083000	Whiskies	10	5
76		23050000	Oil-cake and other solid residues resulting from the extraction of peanut oil	5	0
77		23061000	Oil-cake and other solid residues resulting from extraction of cotton seeds	5	0
78		23062000	Oil-cake and other solid residues resulting from extraction of linseeds	5	0
79		23063000	Oil-cake and other solid residues resulting from extraction of sunflower seeds	5	0
80		23064100	Oil-cake and other solid residues resulting from extraction of low erucic acid rapeseeds	5	0
81		23064900	Oil-cake and other solid residues resulting from extraction of other rapeseeds	5	0
82		23065000	Oil-cake and other solid residues resulting from extraction of coconut or copra	5	0
83		23066000	Oil-cake and other solid residues resulting of extraction of palm nuts or kernels	5	0
84		23069000	Other residues resulting from extraction of vegetable oils or fats, other than those of heading No. 2304 or 2305	5	0
85		23080000	Other plant products used in animal feeding	5	0
86		23091010	Dog or cat food in airtight containers for retail sale	15	4
87		23091090	Other dog or cat food in retail packages	15	4

88		23099090	Other preparations of a kind used in animal feeding	6.5	4
89		29054500	Glycerol	8	3
90		33012500	Essential oils of other mint	15	5
91		33012999	Essential oils of Sassafrass oil	15	7
92		33013010	Balsam Of Irises	20	10
93		35022000	Whey protein powder (whey protein content of dry components exceeds 80% by weight)	10	5
94		35022000	Lactoferrin	10	5
95	ex	35030010	Gelatin	12	5
96		35051000	Dextrins and other modified starches	12	6
97		38231200	Oleic acid	16	8
98	ex	38231900	Plant acid oil	16	5
99		41012020	Raw hides and skins of equine animals	5	2
100		43011000	Whole mink fur, with or without head, tail or paws	15	10
101		43016000	Whole fox fur, with or without head, tail or paws	20	10
102		43018090	Other fur skins, whole	20	15
103		44021000	Bamboo wood charcoal	6	2
104		44029000	Other Wood Charcoal	6	2
105		44041000	Coniferous Hoopwood; Split Poles, Wooden Sticks	6	2
106		44042000	Non-Coniferous Hoopwood; Split Poles, Wooden Sticks	6	2
107		44050000	Wood Wool; Wood Flour	6	2

108		44081011	Coniferous Wood sheets for Veneer, of laminated plywood Thick≤6Mm	6	2
109		44081019	Coniferous Wood Sheets for Veneer, Nes, Thick≤6Mm	4	1
110		44081020	Coniferous Wood Sheets for Plywood, Thick≤6Mm	4	1
111		44081090	Other Coniferous Wood, Sawn Lengthwise, Thick≤6Mm	4	1
112		44083111	Sheets for veneer of Dark/Light Red Meranti, Thick≤6Mm	6	2
113		44083119	Other Veneer Sheets of Dark/Light Red Meranti, Thick≤6Mm	4	1
114		44083120	Sheets for plywood of Dark/Light Red Meranti, Thick≤6Mm	4	1
115		44083190	Other Sheets of Dark/Light Red Meranti, Thick≤6Mm	4	1
116		44083911	Veneer Sheets of laminated plywood, with tropical Wood, Thick≤6mm	6	2
117		44083919	Other Veneer Sheets of Other Tropical Wood, Thick≤6mm	4	2
118		44083920	Sheets for Plywood of other tropical Wood, Thick≤6Mm	4	1
119		44083990	Other Tropical Wood, Sawn Lengthwise, Thick≤6Mm	4	1
120		44089011	Other Veneer Sheets of Plywood, Thick≤6Mm	4	1
121		44089012	Veneer Sheet of Temperate Non-Coniferous Wood, Thick≤6Mm	3	1
122		44089013	Veneer sheets of bamboo, Thick≤6Mm	4	1

123		44089019	Other Veneer Sheets of Wood, Thick≤6Mm	3	1
124		44089021	Sheets for Plywood of Temperate Non-Coniferous Wood, Thick≤6Mm	3	1
125		44089029	Other Wood Sheets for Plywood, thick≤6Mm	3	1
126		44089091	Other Wood Sheets of Temperate Non-Coniferous Wood, Thick≤6Mm	3	1
127		44089099	Wood, Nes, Sawn Lengthwise, Thick≤6Mm	3	1
128		44091010	Floorboard strips, coniferous wood continuously shaped along any of its edges, ends or faces	6	2
129		44091090	Other Coniferous wood continuously shaped along any of its edges, ends or faces	6	2
130		44092110	Floorboard strips, bamboo continuously shaped along any of its edges, ends or faces	4	1
131		44092190	Other bamboo continuously shaped along any of its edges, ends or faces	4	1
132		44092210	Floorboard strips, of tropical wood continuously shaped along any of its edges, ends or faces	4	1
133		44092290	Other tropical wood continuously shaped along any of its edges, ends or faces	4	1
134		44092910	Other Non-Coniferous Wood Floor Strips/Boards, continuously shaped along any of its edges, ends or faces	4	1
135		44092990	Other Non-Coniferous Wood, continuously shaped along any of its	4	1

			edges, ends or faces		
136		44101100	Wooden particle board	4	1
137		44101200	Oriented standard board (OSB)	4	2
138		44101900	Other Similar Board, of Wood	4	1
139		44111211	Fiberboard (Mdf), Thick≤5Mm, D.>0.8g/cm³, Not mechanically worked or surface covered	4	1
140		44111219	Fiberboard (Mdf), Thck≤5Mm, D.>0.8G/Cm³, other	6	1
141		44111221	Fiberboard (Mdf), Thick≤5Mm, 0.5g/cm³<D.≤0.8g/cm, of radiata pine	4	1
142		44111229	Fiberboard (Mdf), Thick≤5Mm, 0.5g/cm³<D.≤0.8g/cm, other	4	1
143		44111291	Fiberboard (Mdf), Thick≤5Mm, D.≤0.5g/cm³, not mechanically worked or surface covered	6	1
144		44111299	Fiberboard (Mdf), Thick≤5Mm, D.≤0.5g/cm³, Other	4	1
145		44111311	Fiberboard (Mdf), 5<Thick≤9mm , D.>0.8g/Cm³, not mechanically worked or surface covered	4	1
146		44111319	Fiberboard (Mdf), 5<Thick≤9mm, D.>0.8g/Cm ³ , other	6	3
147		44111321	Fiberboard (Mdf), 5<Thick≤9mm, 0.5g/cm³<D.≤0.8g/cm³, of radiata pine	4	1
148		44111329	Fiberboard (Mdf), 5<Thick≤9mm, 0.5g/cm³<D.≤0.8g/cm³, other	4	1
149		44111391	Fiberboard (Mdf), 5<Thick≤9mm,	6	2

			D.≤0.5g/cm3, Not mechanically worked or surface covered		
150		44111399	Fiberboard (Mdf), 5<Thick≤9mm, D.≤0.5g/cm3, other	4	1
151		44111411	Fiberboard (Mdf), Thick>9Mm, D.>0.8g/cm3, Not mechanically worked, or surface covered	4	1
152		44111419	Fiberboard (Mdf), Thick>9Mm, D.>0.8g/cm3	6	3
153		44111421	Fiberboard (Mdf), Thick>9Mm, 0.5g/cm3<D.≤0.8g/cm3, of radiata pine	4	1
154		44111429	Fiberboard (Mdf), Thick>9Mm, 0.5g/cm3<D.≤0.8g/cm3	4	1
155		44111491	Other Fiberboard (Mdf), Thick>9Mm, other, Not mechanically worked, or surface covered	6	2
156		44111499	Other Fiberboard (Mdf), Thick>9Mm	4	1
157		44119210	Other Wood Fiberboard, Thick>9Mm, D.> 0.8g/cm3, Not mechanically worked, or surface covered	4	1
158		44119290	Other Wood Fiberboard, Thick>9Mm, D.> 0.8g/cm3, mechanically worked, or surface covered	6	2
159		44119310	Other Wood Fiberboard, Thick>9Mm, 0.5g/cm3<D.≤0.8g/cm3, of radiata pine	4	1
160		44119390	Other Wood Fiberboard, Thick>9Mm, 0.5g/cm3<D.≤0.8g/cm3	4	1

161		44119410	Other Wood Fiberboard, 0.35g/cm³ < D.≤0.5g/cm³	6	2
162		44119421	Other Wood Fiberboard, D. ≤0.35g/cm³, not mechanically worked, or surface covered	6	2
163		44119429	Other Wood Fiberboard, D. ≤0.35g/cm³, mechanically worked, or surface covered	4	1
164		44121011	Bamboo plywood solely of sheets, each ply not exceeding 6 mm thickness with at least one outer ply of tropical wood	6	2
165		44121019	Bamboo plywood solely of sheets, each ply not exceeding 6 mm thickness	4	1
166		44121020	Bamboo plywood, other, with at least one outer ply of non-coniferous wood	6	2
167		44121091	Bamboo plywood, other, with at least one outer ply of tropical wood	6	2
168		44121092	Bamboo plywood, other, with at least one outer ply of particle board	6	2
169		44121099	Other Bamboo plywood	4	1
170		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	2
171		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	1
172		44123410	Other, each ply not exceeding 6 mm thickness with at least one outer ply of temperate non-coniferous wood (other	4	1

			than non-coniferous wood of subheading 4412.33)		
173		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	1
174		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	1
175		44129410	Blockboard/Laminboard/Battenboard, with at least one outer ply of non-coniferous wood	6	2
176		44129491	Blockboard/Laminboard/Battenboard, with at least one outer ply of tropical wood	6	2
177		44129492	Blockboard/Laminboard/Battenboard, with at least one layer of particle board	6	2
178		44129499	Other Blockboard/Laminboard/Battenboard	4	1
179		44129910	Laminated wood with at least one outer ply of Non-coniferous wood	6	2
180		44129991	Other laminated wood with at least one outer ply of tropical wood	6	2
181		44129992	Other laminated wood with at least one layer of particle board	6	2
182		44129999	Other laminated wood	4	1
183		44130000	Densified Wood, in blocks, plates, strips or profile shapes	6	2

184		44140010	Frames for paintings, photographs, mirrors or similar objects, of radiata pine	7	2
185		44151000	Cases, boxes, crates, drums & similar packings	6	2
186		44152010	Pallets, box pallets and other load boards, of radiata pine	6	2
187		44152090	Other wooden box pallets and other load boards	6	3
188		44160010	Wooden casks/barrels/vats/tubs & Other Coopers' products and parts thereof, of wood, including staves, of radiata pine	12	5
189		44170010	Wooden tools, broom or brush, boot or shoe lasts, of radiata pine	12	5
190		44181010	Windows, French-Windows and their frames, of radiata wood	4	1
191		44182000	Doors and their frames and thresholds	4	1
192		44184000	Formwork (Shuttering) for concrete constructional work	4	1
193		44185000	Shingles and shakes	6	2
194		44186000	Poles and beams	4	1
195		44187310	For mosaic floors, of bamboo or with at least the top layer of bamboo	4	1
196		44187320	Assembled flooring panels, of bamboo or with at least the top layer of bamboo, other multilayer of bamboo	4	1
197		44187390	Other assembled flooring panels, of bamboo or bamboo layer	4	1
198		44187400	Assembled flooring panels, other, for	4	1

			mosaic floor		
199		44187500	Assembled flooring panels, other, multilayers	4	1
200		44187900	Assembled Flooring Panels, of wood, other	4	1
201		44189100	Other builders' joinery and carpentry of bamboo	4	1
202		44189900	Other builders' joinery and carpentry of wood	4	1
203		53012100	Flax, broken or scutched	6	1
204		53013000	Flax tow and waste	6	1

Notes:

① EX indicates that commodities applicable to tentative duties should be within the HS code and should be determined by the Mandarin Chinese commodity description.

② Percentage (%) in the table applies to ad valorem tariff only.

Annex 3

Import Tariffs on TRQ Commodities

Serial No.	Commodity category	HS code	Common rate (%)	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				
		31053000	150	50	4 ③			
					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:

$$Ri = 9.0 / (Pi + 2.69\% * Pi) - 1$$

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

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

Attachments:

No Attachments.