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Prepared By: FAS China Staff

Approved By: Adam Branson

Report Highlights:

The People's Republic of China has raised most favored nation (MFN) tariff rates on some imported syrups and sugar-containing premix powders effective January 1, 2025, according to a tariff adjustment plan published on December 28, 2024. Meanwhile, the tentative MFN tariff rates previously applied to select commodities such as frozen fish, orange juice, pet food, and alcoholic beverages were increased or reverted to MFN rates. This report contains an unofficial translation of the 2025 tariff adjustment plan and a list of agriculture-related products subject to tentatively applied MFN tariff rates and within quota or out of quota TRQ tariff rates.

Background:

On December 28, 2024, the Ministry of Finance published on its website an announcement from the State Council Tariff Commission (SCTC) that contained the 2025 tariff adjustment plan. Based on the annual plan, China has increased MFN tariff rates on some imported syrups and sugar-containing premix powders as of January 1, 2025.

In addition, China set tentative MFN tariff rates for a total of 935 tariff lines, including those with tentative tariff rates previously announced by the SCTC. Tentative MFN tariff rates previously applied to some commodities such as frozen fish, orange juice, pet food, and alcoholic beverages were increased or reverted to MFN rates in 2025. As usual, SCTC also announced 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. These tentatively applied tariff rates are generally lower than the MFN tariffs.

This GAIN report contains an unofficial translation of the 2025 tariff adjustment plan; a table containing adjustments of MFN tariff rates (Table 1); a list of agriculture-related products currently under tentative MFN tariff rate arrangements (Table 2); and a commodity list subject to TRQ administration (Table 3). Please refer to the following link for SCTC's announcement and a complete list of tariff adjustments in 2025:

http://gss.mof.gov.cn/gzdt/zhengcefabu/202412/t20241227_3950708.htm

Notable tariff adjustments in 2025

As of January 1, 2025, China increased the MFN tariff rates on some imported syrups and sugar-containing premix powders (HS 21069061, 21069062) to 20 percent from the current 12 percent. Additionally, China increased the tentative MFN tariff rates on certain frozen fish products (HS 03033110, 03033200, 03035100, 03036300, 03036700) to 5 percent from 2 percent. Likewise, the tentative MFN tariff rates previously applied to prepackaged pet food (HS 23091010, 23091090) was increased to 10 percent from 4 percent.

China has also removed the tentative MFN tariff rates previously applied to certain fishery products (HS 03061640, 03061790, 03078190), orange juice (HS 20091200, 20091900), and alcoholic beverages (HS 22082000, 22083000). These products face normal MFN tariff rates as of January 1, 2025.

Most agriculture-related products with tentative MFN tariff rates, which were announced by SCTC in the previous years, will remain unchanged by this announcement.

BEGIN UNOFFICIAL TRANSLATION

Notice of the State Council Tariff Commission on the 2025 Tariff Adjustment Plan

December 26, 2024

SCTC Notice No. 12 (2024)

In order to thoroughly implement the spirit of the 20th CPC National Congress and the Second and Third Plenary Sessions of the 20th CPC Central Committee, give full play to the macro-regulatory role of tariffs, support the development of new quality productive forces, accelerate the construction of a trade powerhouse, and facilitate the construction of the Chinese-style modernization in a solid and steady manner, the import tariffs rates and tariff lines of some commodities will be adjusted as of January 1, 2025, in accordance with the Tariff Law of the People's Republic of China and relevant provisions. Refer to Annexes for details.

The State Council Tariff Commission

The 2025 Tariff Adjustment Plan

I. Most Favored Nation (MFN) Tariff Rates

1. Within the scope of its commitment to the World Trade Organization, China will increase the MFN tariff rates on some imported syrups and sugar-containing premix powders (see Annex 1).
2. The MFN tariff rates shall apply to imported goods originating from the Union of Comoros.

II. Tentative Tariff Rates

1. Tentative import tariff rates will be applied to a total of 935 commodities (not including commodities subject to TRQ). (see Annex 2).
2. 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

III. Tariff Rate Quota (TRQ) Tariff Rates

TRQ administration will continue to be implemented on 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. Continue to apply tentative tariff rates on certain amount of cotton imported outside the quota in the form of a sliding tax (see Annex 4).

IV. Tariff Lines

The notes of certain tariff lines, domestic sub-lines will be adjusted (see Annexes 5 and 6). After the adjustment, the total number of 2025 tariff lines will 8960.

V. Conventional Tariff Rates

1. Based on the free trade agreements and preferential tariff arrangements that have been signed and come into force between China and relevant countries or regions, the conventional tariff rates will be applied to imported products from 33 countries (regions) under 23 agreements: a) Based on the free trade agreements (FTA) signed between China and New Zealand, Peru, Costa Rica, Switzerland, South Korea, Australia, Pakistan, Mauritius, Cambodia, Nicaragua, Ecuador, and Serbia as well as the Regional Comprehensive Economic Partnership Agreement (RCEP), the conventional tariff rates will be further reduced. b) The FTAs between China and ASEAN, Chile, Singapore, Georgia, and Iceland, the early harvest arrangements under the China-Honduras FTA, the *Closer Economic and Trade Relations Arrangement (CEPA)* between Mainland China and Hong Kong and Macau, the *Cross-Strait Economic Cooperation Framework Agreement (ECFA)*, and the Asia-Pacific Trade Agreement will continue to be implemented according to regulations (see Annex 7).
2. Based on the Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Maldives, the first-year tariff rates of the Agreement will be applied to some imported goods originating from Maldives (see Annex 7).

VI. Special Preferential Tariff Rates

1. Continue to implement preferential tariff rates by granting zero tariff treatment to 100 percent of the tariff lines from the 43 least developed countries that have established diplomatic relations with China. Of which, for TRQ commodities, only the tariff rates within quota will be reduced to zero, the tariff rates outside the quota will remain unchanged.
2. Continue to implement preferential tariff rates on some imported commodities originating from Bangladesh, Laos, Cambodia, and Myanmar in accordance with the Asia-Pacific Trade Agreement and the exchange of letters between the governments of China and relevant ASEAN member countries (see Annex 7).

The above plan will be implemented as of January 1, 2025.

Annexes

[The 2025 Tariff Adjustment Plan](#)

1. [Table of Adjustments on MFN Tariff Rate](#)
2. [Table of Tentative Tariff Rates for Imported Commodities](#)
3. [Table of Tariff Rates for Export Commodities](#)
4. [Table of Tariff Rates for TRQ Commodities](#)
5. [Table of Adjusted Import and Export Tariff Lines](#)
6. [Table of Notes on Domestic Sub-Tariff Lines](#)
7. [Table of Tariff Rates under FTA and Preferential Trade Arrangements](#)

END UNOFFICIAL TRANSLATION

Table 1: Adjustments on MFN Tariff Rate

Serial No.	Tariff Line	Commodity Name*	MFN Tariff Rate	
			Before Adjustment	After Adjustment
1	21069061	Cane sugar or beet sugar solution containing added flavoring or coloring.	12	20
2	21069062	Cane sugar, beet sugar and other ingredients in simple solid mixture with more than 50 percent by wight of cane sucrose	12	20

*Note: Commodity names are for reference only. The specific commodity scope shall be based on the commodity scope corresponding to the tariff number column in the “Import and Export Tariffs of the People’s Republic of China” which will be implemented on January 1, 2025.

Table 2: Tentative Import Tariff Rates on Agriculture-related Products in 2025 (new adjustments in RED) (Unit: tariff rate %) ①

Serial No.	EX②	HS Code	Commodity ③	2025 MFN rate	2025 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	5
5		03033200	Frozen plaice	7	5
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	5
13	ex	03035990	Frozen capelin, excluding edible remnants	7	5
14		03036300	Frozen cod	7	5
15		03036700	Frozen Alaska Pollack	7	5
16		03036800	Frozen blue whittings	7	5
17		03038910	Frozen scabber fish	7	5
18	ex	03038990	Frozen flat scorpionfish	7	5
19		03061490	Other frozen crabs	7	5
20		03063190	Live, fresh or chilled rock lobster and other sea crawfish	7	5
21		04041000	Whey and modified whey	6	2
22		04062000	Grated or powdered cheese, of all kinds	12	8

23		04063000	Processed cheese, not grated or powdered	12	8
24		04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	15	8
25		04069000	Other cheese	12	8
26		05051000	Raw Feathers For Stuffing; Down	10	2
27		05119111	Fertilized fish eggs	12	0
28	ex	05119190	Artemia eggs (Brine shrimp eggs)	12	6
29	Ex	07129099	Sweet corn seeds	13	0
30		08011100	Desiccated coconut	12	7
31		08012100	In-shell Brazil nuts, fresh or dried	10	7
32		08012200	Shell Brazil nuts, fresh or dried	10	7
33		08013100	In shell cashews, fresh or dried	20	5
34		08013200	Shell cashews, fresh or dried	10	7
35		08021100	In shell almonds, fresh or dried	24	10
36		08025100	In-shell Pistachios, fresh or dried	10	5
37		08025200	Shelled pistachios, fresh or dried	10	5
38		08026190	Other in-shell macadamia nuts	24	12
39		08026200	Shelled macadamia nuts	24	12
40		08029100	Inshell pine nuts, fresh or dried	24	10
41		08029200	Shelled pine nuts, fresh or dried	25	10
42	ex	08029990	Pecan (whether or not shelled or peeled)	24	7
43		08044000	Avocados, fresh or dried	25	7
44	ex	08104000	Fresh cranberries	30	15
45	ex	08119090	Frozen avocados	30	7
46	ex	08134090	Dried cranberries	25	15
47	ex	09092100	Coriander seeds	15	0
48		12040000	Linseed	15	9
49		12060090	Sunflower seed, not for cultivation	15	9
50	ex	12119039	Burdock seeds	6	0
51		12122190	Other seaweeds and algae fit for human consumption	15	2
52		12122910	Sargass (not for human consumption)	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	ex	14049090	Coco coir (sripe/piece)	15	4
57		15021000	Bovine animal tallow	8	2
58		15029000	Other bovine animal tallow	8	4
59	ex	15042000	Fish oil capsules	12	8
60	ex	15119020	Palm stearin (melting point 50°C-56°C)	8	2
61		15200000	Glycerol, crude; glycerol waters and	20	6

			glycerol lyes		
62		17021100	Anhydrous lactose, containing by weight 99% or more lactose, calculated on the dry matter	10	5
63		18010000	Whole or broken cocoa beans, raw or roasted	8	0
64		18040000	Cocoa butter, fat and oil	22	10
65	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
66	ex	19101010	Dairy-based infant formula food of special medical purposes	15	0
67		19011090	Other food prepared for infant use, put up for retail sale	15	2
68		19019000	Food prepared from malt extract or grain flour and dairy food products	10	5
69	ex	19019000	Dairy-based formula food of special medial purposes	10	0
70		21042000	Homogenized composite food preparations	12	6
71	ex	21069090	Non-dairy based infant formula food of special medical purposes; non-dairy based formula food of special medical purposes	12	0
72		22051000	Vermouth and other wine in small containers	65	30
73		23050000	Oil-cake and other solid residues resulting from the extraction of peanut oil	5	0
74		23061000	Oil-cake and other solid residues resulting from extraction of cotton seeds	5	0
75		23062000	Oil-cake and other solid residues resulting from extraction of linseeds	5	0
76		23063000	Oil-cake and other solid residues resulting from extraction of sunflower seeds	5	0
77		23064100	Oil-cake and other solid residues resulting from extraction of low erucic acid rapeseeds	5	0
78		23064900	Oil-cake and other solid residues resulting from extraction of other rapeseeds	5	0
79		23065000	Oil-cake and other solid residues resulting from extraction of coconut or copra	5	0
80		23066000	Oil-cake and other solid residues resulting of extraction of palm nuts or kernels	5	0

81		23069000	Other oil-cake and solid residues	5	0
82		23080000	Other plant products used in animal feeding	5	0
83		23091010	Dog or cat food in airtight containers for retail sale	15	10
84		23091090	Other dog or cat food in retail packages	15	10
85		23099090	Other preparations of a kind used in animal feeding	6.5	4
86		29054500	Glycerol	8	3
87		33011200	Essential oils of oranges	20	10
88		33012400	Essential oils of peppermint	20	10
89		33012500	Essential oils of other mint	15	5
90		33012999	Essential oils of Sassafrass oil	15	7
91		33013010	Balsam Of Irises	20	10
92		35022000	Whey protein powder (whey protein content of dry components exceeds 80% by weight)	10	5
93		35022000	Lactoferrin	10	5
94		35051000	Dextrins and other modified starches	12	6
95		38231200	Oleic acid	16	8
96	ex	38231900	Deodorizerdistillate	16	10
97		41012020	Raw hides and skins of equine animals	5	2
98		43011000	Whole mink fur, with or without head, tail, or paws	15	10
99		43016000	Whole fox fur, with or without head, tail, or paws	20	10
100		43018090	Other fur skins, whole	20	10
101		44021000	Bamboo wood charcoal	6	0
102		44022000	Shell or nut charcoal, whether or not agglomerated	6	0
103		44029000	Other Wood Charcoal	6	0
104		44041000	Coniferous Hoopwood; Split Poles, Wooden Sticks	6	0
105		44042000	Non-Coniferous Hoopwood; Split Poles, Wooden Sticks	6	0
106		44050000	Wood Wool; Wood Flour	6	0
107		44081011	Coniferous Wood sheets for Veneer, of laminated plywood Thick≤6Mm	6	0
108		44081019	Coniferous Wood Sheets for Veneer, Nes, Thick≤6Mm	4	0
109		44081020	Coniferous Wood Sheets for Plywood, Thick≤6Mm	4	0
110		44081090	Other Coniferous Wood, Sawn Lengthwise, Thick≤6Mm	4	0
111		44083111	Sheets for veneer of Dark/Light Red Meranti, Thick≤6Mm	6	0
112		44083119	Other Veneer Sheets of Dark/Light	4	0

			Red Meranti, Thick≤6Mm		
113		44083120	Sheets for plywood of Dark/Light Red Meranti, Thick≤6Mm	4	0
114		44083190	Other Sheets of Dark/Light Red Meranti, Thick≤6Mm	4	0
115		44083911	Veneer Sheets of laminated plywood, with tropical Wood, Thick≤6mm	6	0
116		44083919	Other Veneer Sheets of Other Tropical Wood, Thick≤6mm	4	0
117		44083920	Sheets for Plywood of other tropical Wood, Thick≤6Mm	4	0
118		44083990	Other Tropical Wood, Sawn Lengthwise, Thick≤6Mm	4	0
119		44089011	Other Veneer Sheets of Plywood, Thick≤6Mm	4	0
120		44089012	Veneer Sheet of Temperate Non-Coniferous Wood, Thick≤6Mm	3	0
121		44089013	Veneer sheets of bamboo, Thick≤6Mm	4	0
122		44089019	Other Veneer Sheets of Wood, Thick≤6Mm	3	0
123		44089021	Sheets for Plywood of Temperate Non-Coniferous Wood, Thick≤6Mm	3	0
124		44089029	Other Wood Sheets for Plywood, thick≤6Mm	3	0
125		44089091	Other Wood Sheets of Temperate Non-Coniferous Wood, Thick≤6Mm	3	0
126		44089099	Wood, Nes, Sawn Lengthwise, Thick≤6Mm	3	0
127		44091010	Floorboard strips, coniferous wood continuously shaped along any of its edges, ends or faces	6	0
128		44091090	Other Coniferous wood continuously shaped along any of its edges, ends or faces	6	0
129		44092110	Floorboard strips, bamboo continuously shaped along any of its edges, ends or faces	4	0
130		44092190	Other bamboo continuously shaped along any of its edges, ends or faces	4	0
131		44092210	Floorboard strips, of tropical wood continuously shaped along any of its edges, ends or faces	4	0
132		44092290	Other tropical wood continuously shaped along any of its edges, ends or faces	4	0
133		44092910	Other Non-Coniferous Wood Floor Strips/Boards, continuously shaped along any of its edges, ends or faces	4	0
134		44092990	Other Non-Coniferous Wood,	4	0

			continuously shaped along any of its edges, ends or faces		
135		44101100	Wooden particle board	4	0
136		44101200	Oriented standard board (OSB)	4	0
137		44101900	Other Similar Board, of Wood	4	0
138		44111211	Fiberboard (Mdf), Thick≤5Mm, D.>0.8g/cm ³ , Not mechanically worked or surface covered	4	0
139		44111219	Fiberboard (Mdf), Thck≤5Mm, D.>0.8G/Cm ³ , other	6	0
140		44111221	Fiberboard (Mdf), Thick≤5Mm, 0.5g/cm ³ <D.≤0.8g/cm, of radiata pine	4	0
141		44111229	Fiberboard (Mdf), Thick≤5Mm, 0.5g/cm ³ <D.≤0.8g/cm, other	4	0
142		44111291	Fiberboard (Mdf), Thick≤5Mm, D.≤0.5g/cm ³ , not mechanically worked or surface covered	6	0
143		44111299	Fiberboard (Mdf), Thick≤5Mm, D.≤0.5g/cm ³ , Other	4	0
144		44111311	Fiberboard (Mdf), 5<Thick≤9mm , D.>0.8g/Cm ³ , not mechanically worked or surface covered	4	0
145		44111319	Fiberboard (Mdf), 5<Thick≤9mm, D.>0.8g/Cm ³ , other	6	0
146		44111321	Fiberboard (Mdf), 5<Thick≤9mm, 0.5g/cm ³ <D.≤0.8g/cm ³ , of radiata pine	4	0
147		44111329	Fiberboard (Mdf), 5<Thick≤9mm, 0.5g/cm ³ <D.≤0.8g/cm ³ , other	4	0
148		44111391	Fiberboard (Mdf), 5<Thick≤9mm, D.≤0.5g/cm ³ , Not mechanically worked or surface covered	6	0
149		44111399	Fiberboard (Mdf), 5<Thick≤9mm, D.≤0.5g/cm ³ , other	4	0
150		44111411	Fiberboard (Mdf), Thick>9Mm, D.>0.8g/cm ³ , Not mechanically worked, or surface covered	4	0
151		44111419	Fiberboard (Mdf), Thick>9Mm, D.>0.8g/cm ³	6	0
152		44111421	Fiberboard (Mdf), Thick>9Mm, 0.5g/cm ³ <D.≤0.8g/cm ³ , of radiata pine	4	0
153		44111429	Fiberboard (Mdf), Thick>9Mm, 0.5g/cm ³ <D.≤0.8g/cm ³	4	0
154		44111491	Other Fiberboard (Mdf), Thick>9Mm, other, Not mechanically	6	0

			worked, or surface covered		
155		44111499	Other Fiberboard (Mdf), Thick > 9Mm	4	0
156		44119210	Other Wood Fiberboard, Thick > 9Mm, D. > 0.8g/cm ³ , Not mechanically worked, or surface covered	4	0
157		44119290	Other Wood Fiberboard, Thick > 9Mm, D. > 0.8g/cm ³ , mechanically worked, or surface covered	6	0
158		44119310	Other Wood Fiberboard, Thick > 9Mm, 0.5g/cm ³ < D. ≤ 0.8g/cm ³ , of radiata pine	4	0
159		44119390	Other Wood Fiberboard, Thick > 9Mm, 0.5g/cm ³ < D. ≤ 0.8g/cm ³	4	0
160		44119410	Other Wood Fiberboard, 0.35g/cm ³ < D. ≤ 0.5g/cm ³	6	0
161		44119421	Other Wood Fiberboard, D. ≤ 0.35g/cm ³ , not mechanically worked, or surface covered	6	0
162		44119429	Other Wood Fiberboard, D. ≤ 0.35g/cm ³ , mechanically worked, or surface covered	4	0
163		44121011	Bamboo plywood solely of sheets, each ply not exceeding 6 mm thickness with at least one outer ply of tropical wood	6	0
164		44121019	Bamboo plywood solely of sheets, each ply not exceeding 6 mm thickness	4	0
165		44121020	Bamboo plywood, other, with at least one outer ply of non-coniferous wood	6	0
166		44121093	Bamboo plywood, other, with at least one outer ply of tropical wood listed on Note 1 of this chapter	6	0
167		44121094	Bamboo plywood, other, with at least one outer ply of other tropical wood	6	0
168		44121095	Bamboo plywood, other, with at least one outer ply of particle board	6	0
169		44121099	Other Bamboo plywood	4	0
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	0
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	4	0

			of non-coniferous wood		
172		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
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	0
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	0
175		44124100	Laminated wood with at least one outer ply of tropical wood	6	0
176		44124200	Laminated wood with at least one outer ply of Non-coniferous wood	6	0
177		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
178		44124919	The upper and lower layers are all coniferous wood, at least one layer in the middle is other tropical wood	6	0
179		44124920	The upper and lower layers are all coniferous wood, with at least one layer of particle board	6	0
180		44124990	Other laminated wood with the upper and lower layers are all coniferous wood	4	0
181		44125100	Blockboard/Laminboard/Battenboard, with at least one outer ply of tropical wood	6	0
182		44125200	Blockboard/Laminboard/Battenboard, with at least one outer ply of non-coniferous wood	6	0
183		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
184		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	6	0

			wood		
185		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
186		44125990	Other Blockboard/Laminboard/Battenboard, with the upper and lower layers are all coniferous wood	4	0
187		44129100	Other Laminated wood with at least one outer ply of tropical wood	6	0
188		44129200	Other Laminated wood with at least one outer ply of Non-coniferous wood	6	0
189		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
190		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
191		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
192		44129990	Other laminated wood with the upper and lower layers	4	0
193		44130000	Densified Wood, in blocks, plates, strips or profile shapes	6	0
194		44149010	Frames for paintings, photographs, mirrors or similar objects, of radiata pine	7	0
195		44151000	Cases, boxes, crates, drums & similar packings	6	0
196		44152010	Pallets, box pallets and other load boards, of radiata pine	6	0
197		44152090	Other wooden box pallets and other load boards	6	3
198		44160010	Wooden casks/barrels/vats/tubs & Other Coopers' products and parts thereof, of wood, including staves, of radiata pine	12	0
199		44160090	Wooden casks/barrels/vats/tubs & Other Coopers' products and parts thereof, of wood, including staves, of oak	12	5
200		44170010	Wooden tools, broom or brush, boot or shoe lasts, of radiata pine	12	0
201		44181100	Windows, French-style (floor to	4	0

			ceiling) windows and their wooden frames, of tropical wood		
202		44181910	Windows, French-style (floor to ceiling) windows and their frames, of radiata wood	4	0
203		44181990	Other wooden windows, French-style (floor to ceiling) windows and their frames	4	0
204		44182100	Doors and their frames and thresholds, of tropical wood	4	0
205		44182900	Doors and their frames and thresholds, other	4	0
206		44183000	Poles and beams	4	0
207		44184000	Formwork (Shuttering) for concrete constructional work	4	0
208		44185000	Shingles and shakes	6	0
209		44187310	For mosaic floors, of bamboo or with at least the top layer of bamboo	4	0
210		44187320	Assembled flooring panels, of bamboo or with at least the top layer of bamboo, other multilayer of bamboo	4	0
211		44187390	Other assembled flooring panels, of bamboo or bamboo layer	4	0
212		44187400	Assembled flooring panels, other, for mosaic floor	4	0
213		44187500	Assembled flooring panels, other, multilayers	4	0
214		44187900	Assembled Flooring Panels, of wood, other	4	0
215		44188100	Glulam	4	0
216		44188200	Orthogonal Glulam	4	0
217		44188300	I-beam	4	0
218		44188900	Other engineering structural wood products	4	0
219		44189100	Other builders' joinery and carpentry of bamboo	4	0
220		44189200	Cellular wood panels	4	0
221		44189900	Other builders' joinery and carpentry of wood	4	0
222		53012100	Flax, broken or scutched	6	1
223		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 commodity names are 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, 2025.

Table 3: Tariff Rates on TRQ Commodities (unit: %)

Serial No.	Commodity category	HS code	Common Tariff Rate	MFN Tariff Rate	TRQ Tarriff 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 is 0.280 RMB per kilo;
- 2) When the dutiable price of imported cotton is less than 14,000 RMB, the tentative ad valorem tariff rate is 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 ad valorem 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 import tariff rate is one percent.

Attachments:

No Attachments.