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VAT Rebate Changes

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Report Highlights:

China recently made changes to the Value-Added Tax (VAT) Export Rebate Program for many categories of products. The Chinese Government made various adjustments aimed at changing investment and trade incentives in many agricultural sectors. This report contains an UNOFFICIAL translation of the Chinese Ministry of Commerce regulation outlining the VAT rebate alterations for specific agricultural products.

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Table of Contents

Introduction	3
Value-Added Tax (VAT) Export Rebate	3
Raw Hides, Skins, and Furskins	3
Import Tariffs on Edible Fats and Oils	3
Appendix 1: MOFCOM Processing Trade Regulation	4
VAT Rebate Removals	7
VAT Rebate Reductions	8
VAT Rebates Increased.....	16

Introduction

Effective September 15, 2006, the Chinese Ministry of Finance (MOF), National Development and Reform Commission (NDRC), Ministry of Commerce (MOFCOM), Customs Administration, and State Administration of Taxation (SAT), announced VAT rebate adjustments on numerous commodities.

Value-Added Tax (VAT) Export Rebate

China has long had a number of value-added manufacturing industries that it has supported. Many of these industries are in the food, leather, and wood processing sectors. The creation of value-added export preferences has been one way to promote the creation of these processing industries within China.

One of the programs used by the Chinese government to promote processing and export of finished products is the VAT Export Rebate program. Under this program, Chinese companies that export products qualify for a VAT rebate. There are no restrictions in terms of raw materials (domestic sourced or imported) on products that were covered. The company receives a partial refund of the previously paid VAT amount, calculated at a set rate, after the products were exported. This and other policies have successfully created manufacturing jobs that support China's thriving exports.

Raw Hides, Skins, and Furskins

The export drawback rate (i.e., the VAT refund) for most of the hides and skins was reduced from five percent to zero. The reduction of the export drawback rate for these products is a way for the central government to slightly dampen the dramatic growth in the domestic tanning industry using domestic hides and skins and begin internalizing some of the industry's negative environmental impacts. However, this policy also interacts with other trade policies for a complicated mix of incentives. For the entire Chinese trade policy framework for hides and skins, please reference GAIN Report CH6098.

Import Tariffs on Edible Fats and Oils

Crude and refined soybean oils (in-quota and out-of-quota) (1507100010, 1507100090, 1507900010, 1507900090) were eliminated from the tariff schedule. Crude palm oil variants (1511100010, 1511100090, 1511901010, 1511901090, 1511909010, 1511909090), crude and refined sunflower seed oil variants (1512110010, 1512110090, 1512190010, 1512190090), and crude sinapic acid rape or colza oil variants (1514110010, 1514110090, 1514190010, 1514190090, 1514911010, 1514911090, 1514990010, 1514990090) were eliminated from the tariff schedule. China is already the largest edible oil importer in the world and is not trying to foster exports of oils processed domestically.

DISCLAIMER: The report is NOT a legal document and should not be used for such purposes. While FAS/Beijing has made every effort to accurately transcribe and translate the information, in the event of any errors or omissions in translation or other information contained herein, the original version of China's tariff schedule in the Chinese language shall prevail. Moreover, Chinese Customs officials at the port of entry determine the description of products imported into the People's Republic of China and the tariff paid thereon.

Appendix 1: MOFCOM Processing Trade Regulation**Notice of the Ministry of Finance and Four Other Ministries/Administrations concerning the Adjustment of Export Tax Rebates for Some Commodities and the Enlargement of the Catalogue of Banned Commodities in Processing Trade**

Issued by: MOF, NDRC, MOFCOM, the General Administration of Customs (Customs), the State Administration of Taxation (SAT)
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To the Departments/Bureaus of Finance in all provinces, autonomous regions, municipalities directly under the Central Government and cities specifically designated in the State plan¹, SAT, the NDRC, commercial authorities, Guangdong Branch of General Administration of Customs², Financial Bureau and Development & Reform Committee of the Xinjiang Production and Construction Corps of CPLA³:

Approved by the State Council, we adjusted the export tax rebate for some commodities and expanded the Catalogue of Banned Commodities in Processing Trade. It is hereby announced:

Adjust the export tax rebate for some commodities:**Export tax rebate for the following commodities are removed:**

All non-metal mineral products except salt and cement in Section 25 of the Customs Import and Export Tariff; coal, natural gas, paraffin wax, bitumen, silicon, arsenic, stone, non-ferrous metal and wastes and scraps.

Cermets⁴, 25 types of chemical pesticides and intermediates, some leather products, lead-acid accumulators, mercuric -oxide cell.

Fine hair of goats, wood charcoal, railway sleepers, cork products, some primary wood products, etc.

Lower export tax rebate for the following commodities:

Reduce the export tax rebates for steel products (under 142 tariff codes) from 11% to 8%;

¹ Cities specifically designated in the State plan refer to economically significant cities whose economic planning are independent of the provincial government and receive some direction from the Central Government. Currently there are five such cities in China – Qingdao, Shenzhen, Xiamen, Ningbo and Dalian.

² China Customs exercises a vertical and three-tiered management structure. The top tier is the General Administration of Customs; the middle tier is composed of the Guangdong Sub-Administration of Customs (in charge of 7 Customs regions located in Guangdong Province), two Supervising Offices in Tianjin and Shanghai, 41 Customs regions and two Customs educational institutions; the third tier refers to the 562 Customs houses or offices under those 41 Customs regions.

³ CPLA is Chinese People's Liberation Army

⁴ Cermets: a material consisting of processed ceramic particles bonded with metal and used in high-strength and high-temperature applications. Also called *ceramal*.

Reduce the export tax rebates for ceramic products, some leather products, cement and glass from 13% to 8% or 11%;

Reduce the export tax rebates for some non-ferrous metal from 13% to 5%, 8% and 11%;

Reduce the export tax rebates for textile products, furniture, plastic, lighter, and some wood products from 13% to 11%;

Reduce the export tax rebates for non-mechanically propelled vehicles (trolley) and their parts from 17% to 13%;

Please refer to the Appendix II for commodities and their tariff codes.

Increase export tariff of the following commodities:

Increase the export tax rebates for key technology and equipment, some IT products, bio-pharmaceutical products, and some high-tech products encouraged by the State's industrial policies from 13% to 17%;

Increase the export tax rebates for some products processed from agricultural materials from 5% or 11% to 13%.

Time of implementation

The adjustment of export tariff rebates will be implemented on September 15, 2006 (as of the date of declaration for export);

If contracts for exporting commodities subject to the adjustment were signed on or before September 14, 2006 and the commodities were declared for export at the Customs on or before December 14, 2006, the exporting enterprises can choose to be governed by the export tax rebate rates before the adjustment. To do so, the exporting enterprise must register the contract at the export tariff rebate authorities before September 30, 2006; those fail to register the contract or declared commodities for exports on or after December 15, 2006, are subject to the export tax rebate rates after the adjustment.

The aforementioned export contract refers to export contracts in writing that comply with the "Contract Law" and relevant laws/regulations. The contract must be valid and clearly indicate date of signature of the contract, name of the commodities, unit price, quantity and value of the transaction. The contract must be confirmed by the exporting enterprise and the foreign customer with signatures or seals. The export tariff rebate authorities will not register export contracts that fail to meet these requirements. Once registered, the contract should not be amended. The State Administration of Taxation will issue separate regulations governing the registration of the export contract.

Upon discovery of enterprises' changing, faking or retroactively signing the contract, the taxation administration authority will not grant tax rebate to the enterprise; the already rebated tax or rebate exceeding the due amount should be recovered, and the exporting enterprise is subject to punishment in accordance with relevant laws and regulations.

For long-term contracts of coal exports signed on or before September 14, 2006, the exporting enterprise should register the contracts at the export tax rebate authorities before September 30, 2006. The registered export contracts are subject to the export tax rebate rates before the adjustment.

The aforementioned customs declaration time is as of the export date indicated on the "Goods Declaration for Exportation [for Export Tax Rebate]".

Expand the Catalogue of Banned Commodities in Processing Trade

Commodities for which export tax rebates have been cancelled previously and this time will be included in the Catalogue of Banned Commodities in Processing Trade, which are subject to the import tariff and the import linkage tax⁵. Detailed names and tariff codes of commodities in the Catalogue will be published by the MOFCOM and relevant authenticities.

These Regulations will be effective September 15, 2006. Processing trade contracts approved by the commercial authorities and registered at Customs before the adjustment can be implemented according to the original import bonds policies until their contract term closes. If the processing enterprise fails to export the commodity by the end of contract schedule, it is not allowed to extend the contract, and is subject to tax as domestic sales of processing trade. The MOFCOM will work with the Customs General Administration and issue a separate Notice in this regard.

These Regulations are applicable to special areas supervised by Customs, including export processing zones and bonded zones.

It is hereby notified.

MOF, NDRC, MOFCOM, GAC, SAT

September 14, 2006

Translation provided courtesy of the U.S. Foreign Commercial Service.

⁵ Import linkage include VAT and consumption tax. In fact, it is a type of domestic tax (as China levies a 17% VAT on all commodities; imported commodities, for national treatment, should pay the VAT as well). In China, about 200 commodities, like luxury watches, cars, are subject to consumption tax.

⁶ If commodities, after processing, are exported, they are subject to export tariff.

VAT Rebate Removals

Chapter	HS#	Description
12		Oil seeds and oleaginous fruits; miscellaneous grain, seeds and fruit; industrial or medicinal plants; straw and fodder
	12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:
	12119035	Southernwood
21		Miscellaneous edible preparations
	21.03	Sauces and preparations; mixed condiments and mixes seasonings; mustard flour and meal and prepared mustard:
	21039010	Gourmet Powder
41		Raw hides and skins, leather furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
	41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14:
		Whole hides and skins; full grains, unsplit:
	41071120	Of equine animals
		Grain splits:
	41071220	Of equine animals
		Other:
	41071910	For machinery belting
	41071990	Other
		Other, including sides:
	41079100	Full grains, unsplit
		Other:
	41079910	For machinery belting
	41079990	Other
	41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14:
	41133000	Of reptiles
	41139000	Other
	41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather:
	41141000	Chamois (including combination chamois) leather
	41142000	Patent leather and patent laminated leather; metallised leather
	41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:
	41151000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls

	41152000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour
44		Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
	44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated:
	44020000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated:
	44.06	Railway or tramway sleepers (cross-ties) of wood:
	44061000	Not impregnated
	44069000	Other
	44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:
	44160000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
	44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:
	44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
45		Cork and articles of cork
	45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:
	45041000	Blocks, plates, sheets and strip: tiles of any shape; solid cylinders, including discs
	45049000	Other
51		Wool, fine or coarse animal hair; horsehair yarn and woven fabric
	51.02	Fine or coarse animal hair, not carded or combed:
	51021100	Of kashmir (cashmere) goats
	51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):
	51053100	Of kashmir (cashmere) goats

VAT Rebate Reductions

Export tax rebates on some leather products were reduced. Chapter 41 products were reduced from 13% to 8%. All others leather products were reduced from 13% to 11%, including textile and some wood products.

Chapter	CH#	Description
41		Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
		Whole hides and skins; full grains, unsplit:
	41071110	Of bovine animals
		Grain splits:
	41071210	Of bovine animals
		Other, including sides:
	41079200	Grain splits:

	41.12	Leather futher prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14:
	41120000	Leather futher prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14
	41.13	Leather futher prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14:
	41131000	Of goats or kids
	41132000	Of swine
44		Wood and articles of wood; wood charcoal
	44.12	Plywood, veneered panels and similar laminated wood:
	44121300	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter
	44121410	With at least one outer ply of temperate non-conifererous wood
	44121490	Other
	44121900	Other
		Other, with at least one outer ply of nonconiferous wood:
	44122200	With at least one ply of tropical wood specified in Subheading Note 1 to Chapter 44
	44122300	Other, containing at least one layer of particle board
	44122910	With at least one ply of temperate non-coniferous wood
	44122990	Other
		Other:
	44129200	With at least one ply of tropical wood specified in Subheading Note 1 to Chapter 44
		Other:
	44129300	Other, containing at least one layer of particle board
	44129910	With at least one ply of temperate non-coniferous wood
	44129990	Other
	44.13	Densified wood, in blocks, plates, strips or profile shapes:
	44130000	Densified wood, in blocks, plates, strips or profile shapes
50		Silk
	50.04	Silk yarn (other yarn spun from silk waste) not put up for retail sale:
	50040000	Silk yarn (other yarn spun from silk waste) not put up for retail sale
	50.05	Yarn spun from silk waste, not put up for retail sale:
	50050010	Spun from noil
	50050090	Other
	50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut:
	50060000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut
	50.07	Woven fabrics of silk or of silk waste:
		Fabrics of noil silk:
	50071010	Unbleached (unscoured or scoured) or bleached
	50071090	Other
		Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:
		Of Bombyx mori silk:
	50072011	Unbleached (unscoured or scoured) or bleached

	50072019	Other
		Of tussah silk:
	50072021	Unbleached (unscoured or scoured) or bleached
	50072029	Other
		Of silk waste other than noil silk:
	50072031	Unbleached (unscoured or scoured) or bleached
	50072039	Other
	50072090	Of other silk
		Other fabrics:
	50079010	Unbleached (unscoured or scoured) or bleached
	50079090	Other
51		Wool, fine or coarse animal hair: horsehair yarn and woven fabric:
	51.06	Yarn of carded wool, not put of for retail sale:
	51061000	Containing 85% or more by weight of wool
	51062000	Containing less than 85% by weight of wool
	51.07	Yarn of combed wool, not put up for retail sale:
	51071000	Containing 85% or more by weight of wool
	51072000	Containing less than 85% by weight of wool
	51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale:
	51081000	Carded
	51082000	Combed
	51.09	Yarn of wool or of fine animal hair, put up for retail sale:
	51091000	Containing 85% or more by weight of wool or of fine animal hair
	51099000	Other
	51.1	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale:
	51100000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale
	51.11	Woven fabrics of carded wool or of carded fine animal hair:
		Containing 85% or more by weight of wool or of fine animal hair:
	51111100	Of a weight not exceeding 300g/m2
	51111900	Other
	51112000	Other, mixed mainly or solely with manmade filaments
	51113000	Other, mixed mainly or solely with manmade staple fibres
	51119000	Other
	51.12	Woven fabrics of combed wool or of combed fine animal hair:
	51121100	Of a weight not exceeding 300g/m2
	51121900	Other
	51122000	Other, mixed mainly or solely with manmade filaments
	51123000	Other, mixed mainly or solely with manmade staple fibres
	51129000	Other
	51.13	Woven fabrics of coarse animal hair or of horsehair:
	51130000	Woven fabrics of coarse animal hair or of horsehair
52		Cotton
	52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale:
	52051100	Measuring 714.29 decitex or more (not exceeding 14 metric number)
	52051200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)

	52051300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	52051400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	52051500	Measuring less than 125 decitex (exceeding 80 metric number)
	52052100	Measuring 714.29 decitex or more (not exceeding 14 metric number)
	52052200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
	52052300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	52052400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	52052600	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)
	52052700	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)
	52052800	Measuring less than 83.33 decitex (exceeding 120 metric number)
		Multiple (folded) or cabled yarn, of uncombed fibres:
	52053100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)
	52053200	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
	52053300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
	52053400	Measuring per single yarn less than 192.31 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
	52053500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
	52054100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)
	52054200	Measuring per single decitex not less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
	52054300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
	52054400	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	52054600	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)
	52054700	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 120 metric number per single yarn)
	52054800	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)
	52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale:
		Single yarn, of uncombed fibers:

	52061100	Measuring 714.29 decitex or more (not exceeding 14 metric number)
	52061200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
	52061300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	52061400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	52061500	Measuring less than 125 decitex (exceeding 80 metric number)
		Single yarn, of combed fibers:
	52062100	Measuring 714.29 decitex or more (not exceeding 14 metric number)
	52062200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
	52062300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	52062400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	52062500	Measuring less than 125 decitex (exceeding 80 metric number)
		Multiple (folded) or cabled yarn, of uncombed fibres:
	52063100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)
	52063200	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
	52063300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
	52063400	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	52063500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
		Multiple (folded) or cabled yarn, of combed fibers:
	52064100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)
	52064200	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
	52064300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
	52064400	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	52064500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
	52.07	Cotton yarn (other than sewing thread) put up for retail sale:
	52071000	Containing 85% or more by weight of cotton
	52079000	Other
	52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2:
		Unbleached

	52081100	Plain weave, weighing not more than 100g/m2
	52081200	Plain weave, weighing more than 100g/m2
	52081300	3-thread or 4-thread twill, including cross twill
	52081900	Other fabrics
		Bleached:
	52082100	Plain weave, weighing not more than 100g/m2
	52082200	Plain weave, weighing more than 100g/m2
	52082300	3-thread or 4-thread twill, including cross twill
	52082900	Other fabrics
		Dyed:
	52083100	Plain weave, weighing not more than 100g/m2
	52083200	Plain weave, weighing more than 100g/m2
	52083300	3-thread or 4-thread twill, including cross twill
	52083900	Other fabrics
		Of yarns of different colors:
	52084100	Plain weave, weighing not more than 100g/m2
	52084200	Plain weave, weighing more than 100g/m2
	52084300	3-thread or 4-thread twill, including cross twill
	52084900	Other fabrics
		Printed
	52085100	Plain weave, weighing not more than 100g/m2
	52085200	Plain weave, weighing more than 100g/m2
	52085300	3-thread or 4-thread twill, including cross twill
	52085900	Other fabrics
	52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2:
		Unbleached:
	52091100	Plain weave
	52091200	3-thread or 4-thread twill, including cross twill
	52091900	Other fabrics
		Bleached:
	52092100	Plain weave
	52092200	3-thread or 4-thread twill, including cross twill
	52092900	Other fabrics
		Dyed:
	52093100	Plain weave
	52093200	3-thread or 4-thread twill, including cross twill
	52093900	Other fabrics
		Of yarns of different colors:
	52094100	Plain weave
	52094200	Denim
	52094300	Other fabrics of 3-thread or 4-thread twill, including cross twill
	52094900	Other fabrics
		Printed:
	52095100	Plain weave
	52095200	3-thread or 4-thread twill, including cross twill
	52095900	Other fabrics

	52.1	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing not more than 200g/m2
	52101100	Plain weave
	52101200	3-thread or 4-thread twill, including cross twill
	52101900	Other fabrics
		Bleached:
	52102100	Plain weave
	52102200	3-thread or 4-thread twill, including cross twill
	52102900	Other fabrics
	52103100	Dyed:
	52103200	3-thread or 4-thread twill, including cross twill
	52103900	Other fabrics
		Of yarns of different colors:
	52104100	Plain weave
	52104200	3-thread or 4-thread twill, including cross twill
	52104900	Other fabrics
	52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing more than 200g/m2
		Printed:
	52105100	Plain weave
	52105200	3-thread or 4-thread twill, including cross twill
	52105900	Other fabrics
		Unbleached:
	52111100	Plain weave
	52111200	3-thread or 4-thread twill, including cross twill
	52111900	Other fabrics
		Bleached:
	52112100	Plain weave
	52112200	3-thread or 4-thread twill, including cross twill
	52112900	Other fabrics
		Dyed:
	52113100	Plain weave
	52113200	3-thread or 4-thread twill, including cross twill
	52113900	Other fabrics
		Of yarns of different colors:
	52114100	Plain weave
	52114200	Denim
	52114300	3-thread or 4-thread twill, including cross twill
	52114900	Other fabrics
		Printed:
	52115100	Plain weave
	52115200	3-thread or 4-thread twill, including cross twill
	52115900	Other fabrics
	52.12	Other woven fabrics of cotton:
		Weighing not more than 200g/m2:
	52121100	Unbleached
	52121200	Bleached
	52121300	Dyed

	52121400	Of yarns of different colors
	52121500	Printed
		Weighing more than 220g/m2
	52122100	Unbleached
	52122200	Bleached
	52122300	Dyed
	52122400	Of yarns of different colors
	52122500	Printed
53		Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn
	53.06	Flax yarn:
	53061000	Single
	53062000	Multiple (folded) or cabled
		Yarn of jute or of other textile bast fibers of heading No. 53.03:
	53071000	Single
	53072000	Multiple (folded) or cabled
	53.08	Yarn of other vegetable textile fibers; paper yarn:
	53081000	Coir yarn
	53082000	True hemp yarn
		Other:
		Ramie yarn:
	53089011	Containing 85% or more by weight of ramie, unbleached or bleached yarn
	53089012	Containing 85% or more by weight of ramie, colored yarn
	53089013	Containing less than 85% by weight of ramie, unbleached or bleached yarn
	53089014	Containing less than 85% by weight of colored yarn
		Other:
	53089091	Paper yarn
	53089099	Other
	53.09	Woven fabrics of flax:
		Containing 85% or more by weight of flax:
	53091110	Unbleached
	53091120	Bleached
	53091900	Other
		Containing less than 85% by weight of flax:
		Unbleached or bleached:
	53092110	Unbleached
	53092120	Bleached
	53092900	Other
	53.1	Woven fabrics of jute or of other textilebast fibers of heading No. 53.03:
	53101000	Unbleached
	53109000	Other
	53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:
		Woven fabrics of ramie
	53110012	Containing 85% or more by weight of ramie, unbleached woven fabrics
	53110013	Containing 85% or more by weight of ramie, other woven fabrics
	53110014	Containing less than 85% by weight of ramie, unbleached woven fabrics
	53110015	Containing less than 85% by weight of ramie, other woven fabrics
	53110020	Woven fabrics of paper yarn
	53110090	Other

VAT Rebates Increased

VAT rebates increased from 5 or 11% to 13% on some products processed from agricultural materials.

Chapter	CH#	Description
2		Meat and edible meat offal
	2.02	Meat of bovine animals, frozen:
	02023000	Boneless
	02.03	Meat of sheep or goats, fresh, chilled or frozen
	02044300	Boneless
	02045000	Meat of goats
5		Products of animal origin, not elsewhere specified or included
	05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:
	05040011	Hog casings, salted
	05040012	Sheep casings, salted
	05040013	Goat casings, salted
	05040014	Hog fat-ends, salted
	05040019	Other
15		Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
	15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:
	15071000	Crude oil whether or not degummed
	15079000	Other
	15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:
	15081000	Crude oil
	15089000	Other
	15.11	Palm oil and its fractions, whether or not refined, but not chemically modified:
	15111000	Crude oil
		Other
	15119010	Palm olein
	15119020	Palm stearin
	15119090	Other
	15.12	Sunflower-seed, safflower or cotton seed oil and fractions thereof, whether or not refined, but not chemically modified:
		Sunflower-seed or safflower oil and fractions thereof:
	15121100	Crude oil
	15121900	Other
		Cotton-seed oil and its fractions:
	15122100	Crude oil, whether or not gossypol has been removed
	15122900	Other
	15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:
		Palm kernel or babassu oil and fractions thereof:
	15132100	Crude oil

	15132900	Other
	15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:
		Low erucic acid rape of colza oil and its fractions
	15141100	Crude oil
	15149110	Other
	15.15	Other fixed vegetable fats and oils (including jojoba oil) and fractions thereof, whether or not refined, but not chemically modified:
		Maize (corn) oil and its fractions
	15152100	Crude oil
	15152900	Other
	15155000	Sesame oil and its fractions
	15.16	Animal or vegetable fats and oil and fractions thereof, partly or wholly hydrogenated, inter-estified, reesterified or elaidinized, whether or not refined, but not further prepared:
	15161000	Animal fats and oils and fractions thereof
	15162000	Vegetable fats and oils and fractions thereof
	15.18	Animal or vegetable fats and oils and fractions thereof, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils of this Chapter, not elsewhere specified or included:
	15180000	Animal or vegetable fats and oils and fractions thereof, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils of this Chapter, not elsewhere specified or included
	15.20	Glycerol, crude; glycerol waters and glycerol lyes:
	15200000	Glycerol, crude; glycerol waters and glycerol lyes
23		Residues and waste from the food industries; prepared animal fodder
	23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil:
	23040010	Oil-cake