

➤ **Q: What are the tariff rates?**

A: The tariff rates include import rates and export rates.

The tariff rates for imports fall into tariff rates for most favored nations, conventional tariff rates, special treatment tariff rates and general tariff rates. The tariff rates for most favored nations are applicable to the imported goods originating from the WTO member countries that commonly are eligible for the MFN clauses or the imported goods originating from the countries or regions with which the people's republic of China has concluded trade treaties or agreement with reciprocal favorable tariff clauses therein. The conventional tariff rates are applicable to the imported goods originating from the conventional parties with which China has participated in the regional trade conventions with relevant customs duty preferential clauses. The special treatment tariff rates are applicable to the imported goods originating from the conventional parties with which China has participated in the regional trade conventions with relevant customs duty agreement. The general tariff rates apply to the imports originating in the countries or regions other than those mentioned above.

All imported and exported goods shall be classified and matched with the proper tariff numbers and applied with proper tariff rates in accordance with the customs import and export tariff classifications of the people's republic of China.

In recent years, in order to suit the development of foreign economic trade and cooperation, the import tariff rates of China have been declining. The average rate declined from 43.2% in 1992 to 35.9% in 1994, 23.0% in 1996, 17.0% in 1997, 16.4% in 2000, 15.3% in 2001 and to 12% as of January 1, 2002.

In 2002, there are 7316 tariff numbers for imported goods in the classifications. Most of them are flat rates (MFN tariff rates range from 0 to 65%, ordinary tariff rates range from 0 to 270%). A few of them are quantity-based tariff rates (like beer, crude oil), compound tariff rates (like video players) and sliding tariff rates (like press paper).

At present, the tariff rates for imports in China are mainly MFN tariff rates, by the differential rates of which the state economic and foreign trade policies are embodied. For example, the MFN rate is 18% and the ordinary rate is 100% for apples, the MFN rate is 71% and the maximum ordinary rate is 90% for fruit juice, the MFN rate is 37.5% and the ordinary rate is 180% for whisky, the MFN rate is 35% and the ordinary rate is 180% for cigarettes, iron, copper, aluminum, lead, zinc, chromium and uranium and their refined minerals are all subject to 0 rate, the MFN rate is 5% and the ordinary maximum rate is 14% for auto gasoline and aviation gasoline, the MFN rate is 4% and the ordinary rate is 11% for ammonium sulphate and calcium super phosphate, the MFN rate is 22.5% and the ordinary rate is 150%

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for perfume, the books newspapers and magazines are all subject to 0 rate, the MFN rate is 23.1% and the ordinary rate is 130% for wool suits of clothes, the MFN rate is 30% and the ordinary rate is 130% for gold and silver decoration, the MFN rate is 10% and the maximum ordinary rate is 30% for tower crane, the MFN rate is 6% and the maximum ordinary rate is 30% for seed plant machines, the MFN rate is 3.8% and the ordinary rate is 70% for micro-computers, the MFN rate is 36% and the ordinary rate is 130% for the TV with screen size over 52cm, the MFN rate is 43.8% and the ordinary rate is 230% for the gasoline cars with disposal capacity less than 2500ml (the MFN rate is 50.7% and the ordinary rate is 270% for the gasoline cars with disposal capacity over 2500ml), the MFN rate is 22.5% and the ordinary rate is 70% for pianos, and the MFN rate is 10% and the maximum ordinary rate is 80% for toys.

In 2002, there are 36 tariff numbers for exported goods subject to duties (mainly the raw materials domestically in shortage and restricted from exports) in China, and the rates range from 20% to 50% with 5 different rates. For example, 50% rate applies to tin ores and its refined mineral, 40% to benzene, chromium iron, 30% to lead and zinc ores and their refined minerals, 25% to ferrosilicon, and 20% to tungsten ore and its refined mineral, manganese iron and eel fry.

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**China Business Engine**  
Tel +86 21 52289730  
Fax +86 21 5228-9730

**Website**  
China site : [www.cbize.com](http://www.cbize.com)  
Globe site : [www.cbize.net](http://www.cbize.net)