



协调制度商品归类 HS Classification

中国海关
China Customs

中亚归类培训班
Training Course on Harmonized System

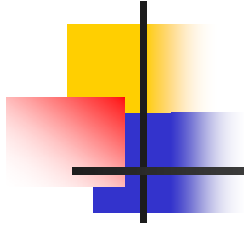
2010年5月31日



主要内容

Content

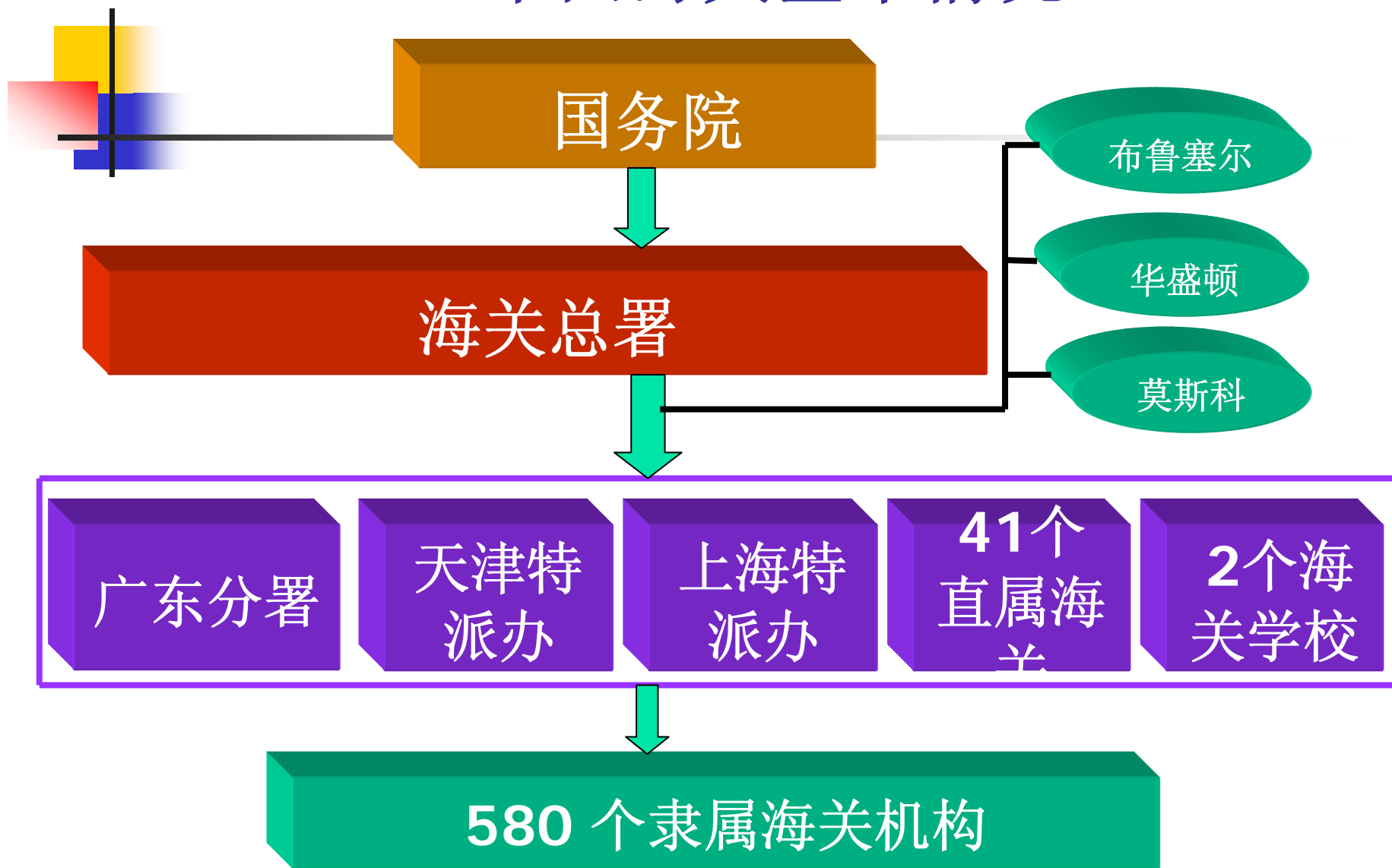
- 第一部分：中国海关基本情况
- Part I: Overview of China Customs
- 第二部分：归类制度概况
- Part II: Classification Infrastructure
- 第三部分：归类风险管理
- Part III: Classification Risk Management
- 第四部分：**2010**年中国海关税则解读
- **Part IV: 2010 China Customs Tariff Schedule**



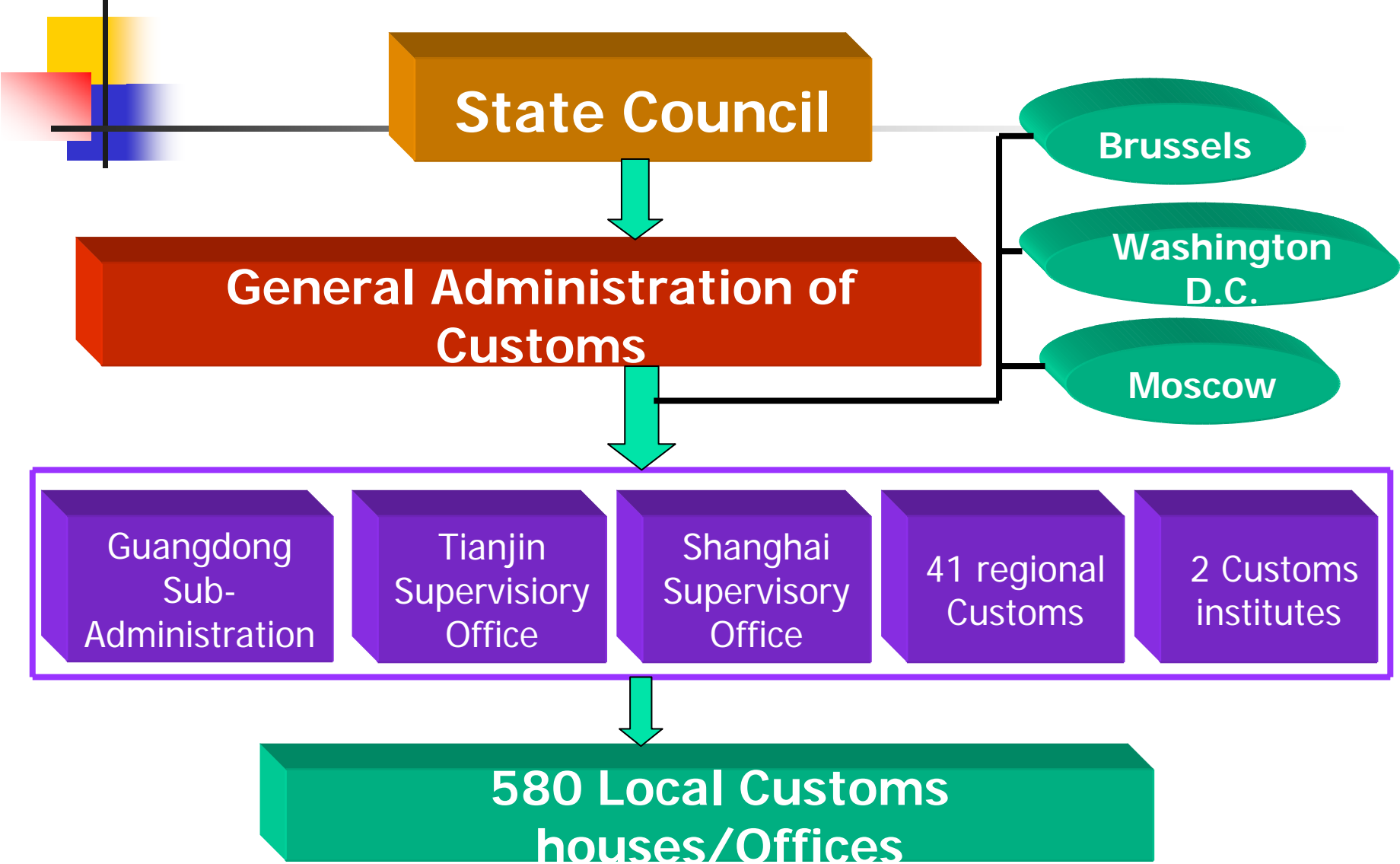
第一部分：中国海关基本情况

Part I: Overview of China Customs

中国海关基本情况



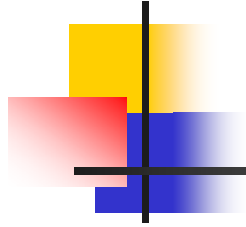
Overview of China Customs



中国海关的职责

Mission of China Customs

- 监管进出境的运输工具、货物、行李物品、邮递物品和其他物品
- - Exercising control over all the means of transport, goods, luggage, postal items and other articles entering or leaving the territory;
- 征收关税和其他税、费
- - Collecting Customs duties and other taxes and fees;
- 查缉走私
- - Combating smuggling;
- 编制海关统计
- - Compiling Customs statistics;
- 其他业务(反恐、知识产权保护、边境保护、维护社会稳定、口岸管理等)
- - Dealing with other Customs affairs (counter-terrorism, IPR protection, Border protection, maintaining social stability, port management, etc.)



第二部分：归类工作概况

Part II: Classification Infrastructure

中国海关与协调制度

China Customs and the HS

- **1983** - 中国海关成为海关合作理事会成员国
- **1983** - Member of Customs Cooperation Council
- **1987** - 开始《协调制度》翻译和转换
- **1987** - translation and conversion
- **1992** - 《协调制度》在中国实施
- **1992** - Harmonized System entered into force in China



中国海关使用**8**位数编码

We have **8**-digit code based on HS

- WCO协调制度
- WCO HS

6位数编码

6 digits

- 中国海关税则
- CHINA TARIFF Schedule

8位数编码

8 digits

本国子目修订的原因:

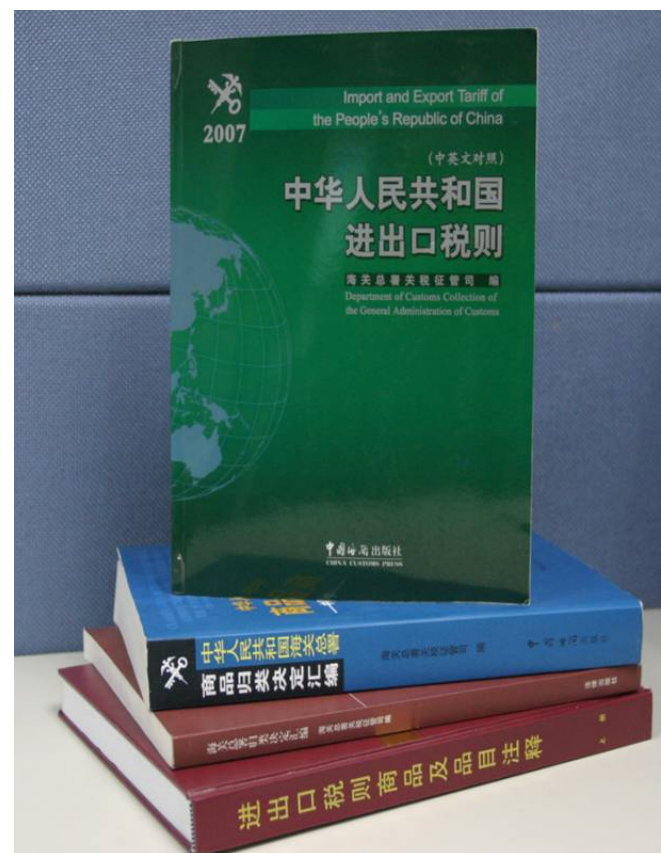
Reasons of amendment of national sub-headings:

- 技术发展
 - -Technological progress
- 贸易方式改变
 - -Trade patterns
- 公共安全及环境保护的需要
 - -Social and environmental concerns
- 贸易统计的需要
 - Trade statistics
- 国内行业的需求
 - -Domestic industry considerations
- ...

每年修改一次
**Amended
yearly**

海关归类的法律依据

- 归类工作依据《海关法》、《关税条例》及《归类管理规定》；归类的依据包括《税则》、《协调制度注释》、《本国子目注释》及公布的归类决定

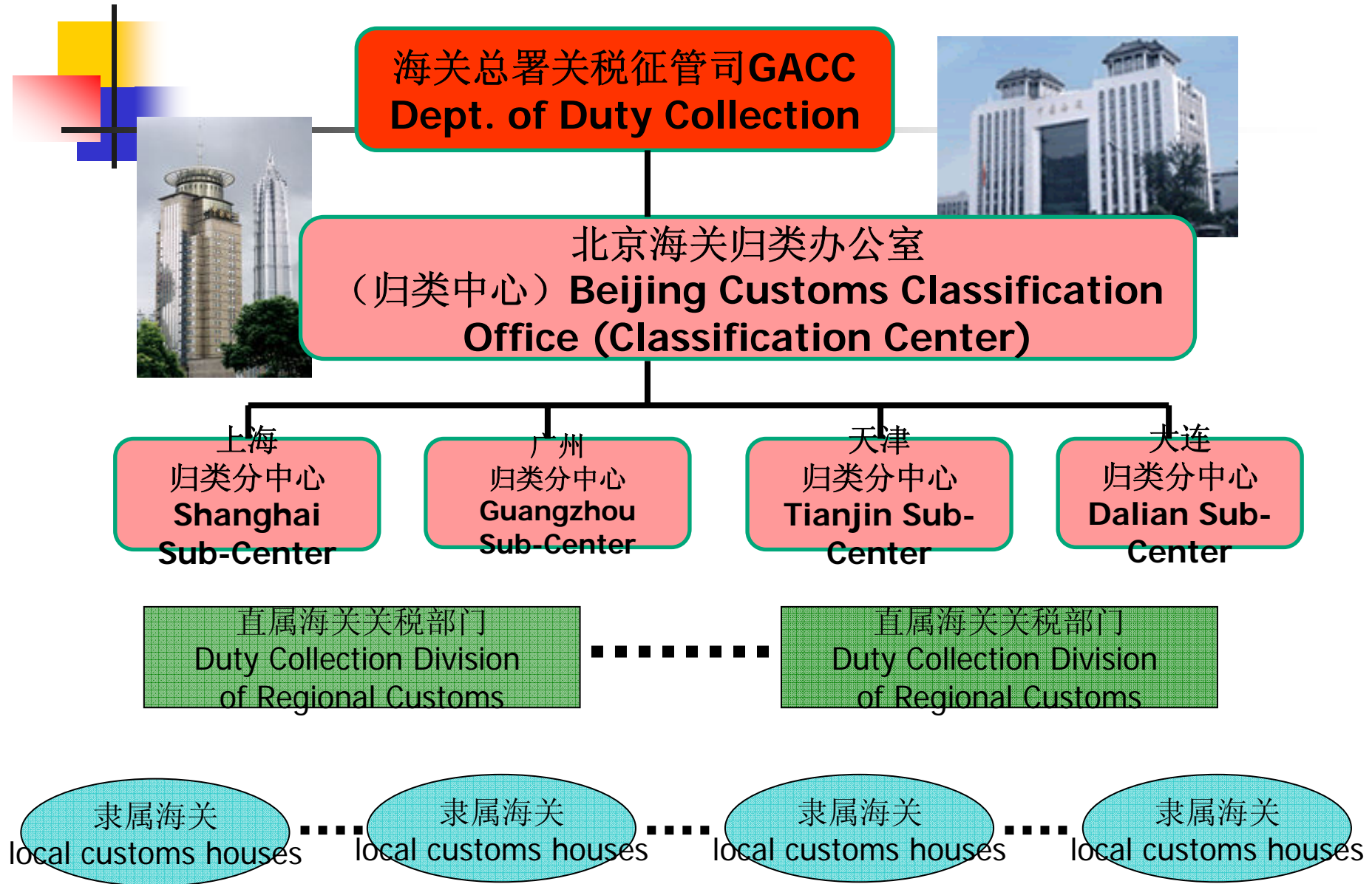


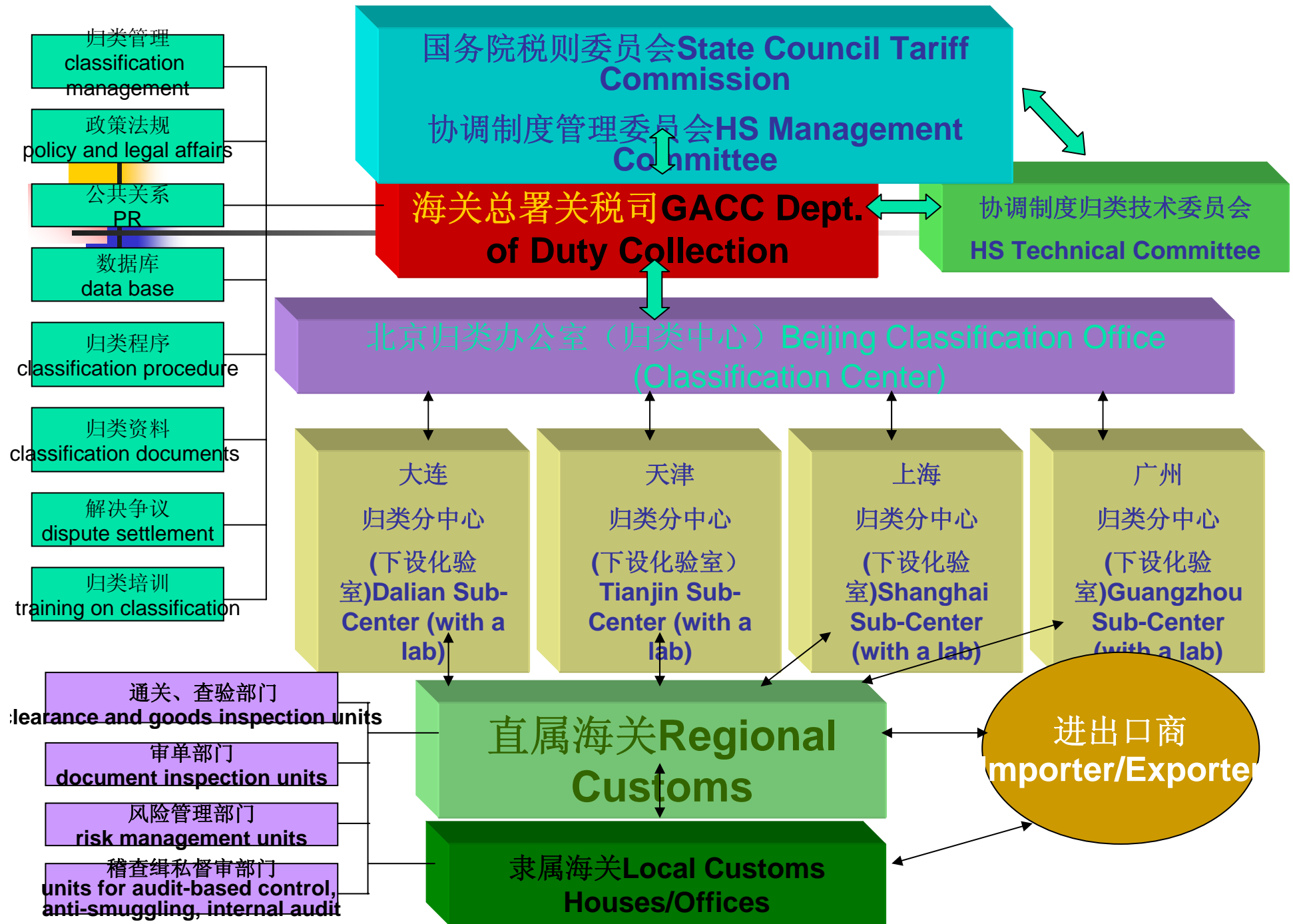


Classification legislations

- Customs Law
- Regulations on import and export duties
- Rules on the commodity classification of import and export goods
- Tariff nomenclature
- HS explanatory notes
- Explanatory notes to the national subheadings and classification decisions issued

中国海关归类部门 Classification Bodies of China Customs





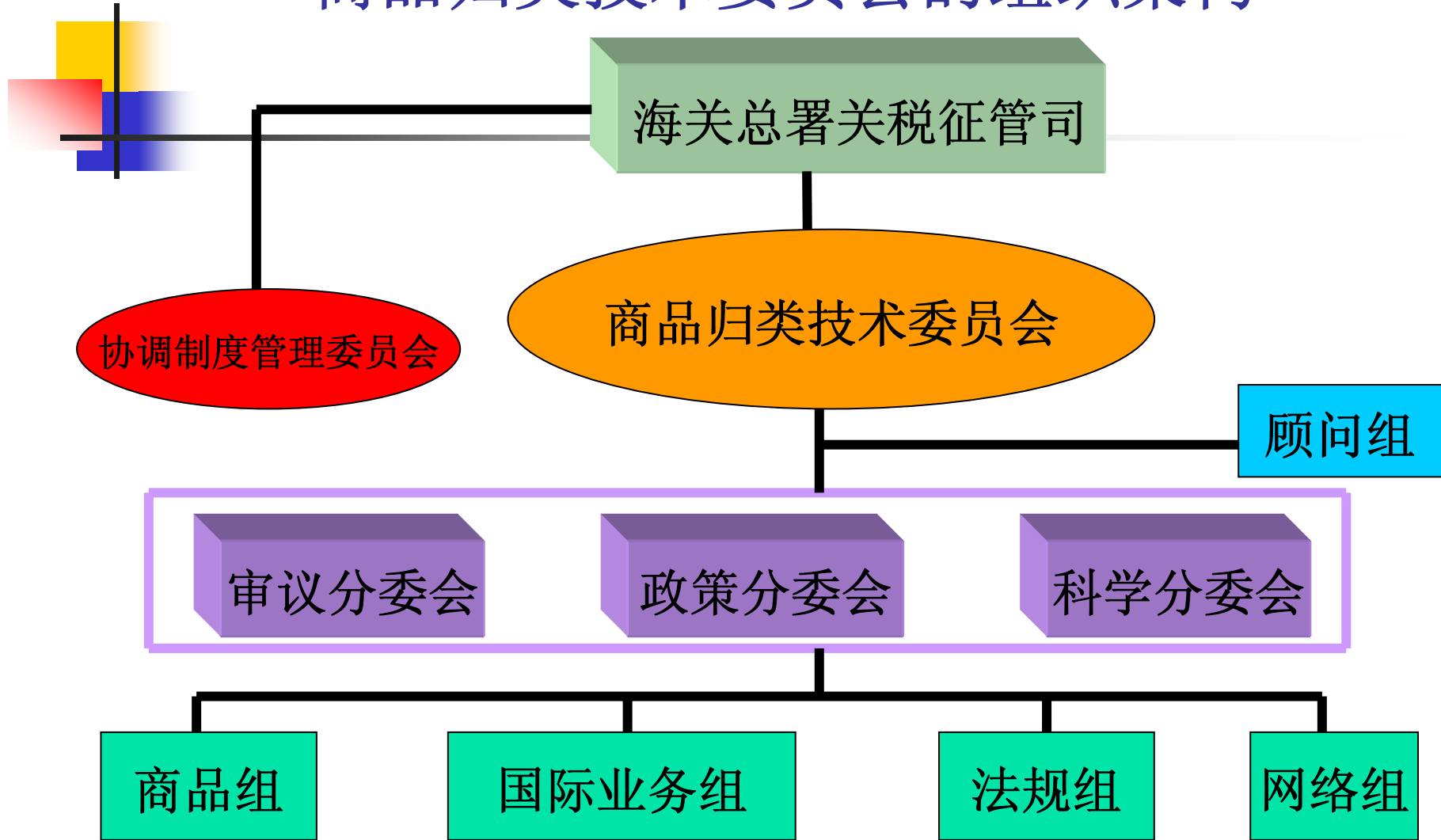


委员会制度 Committees

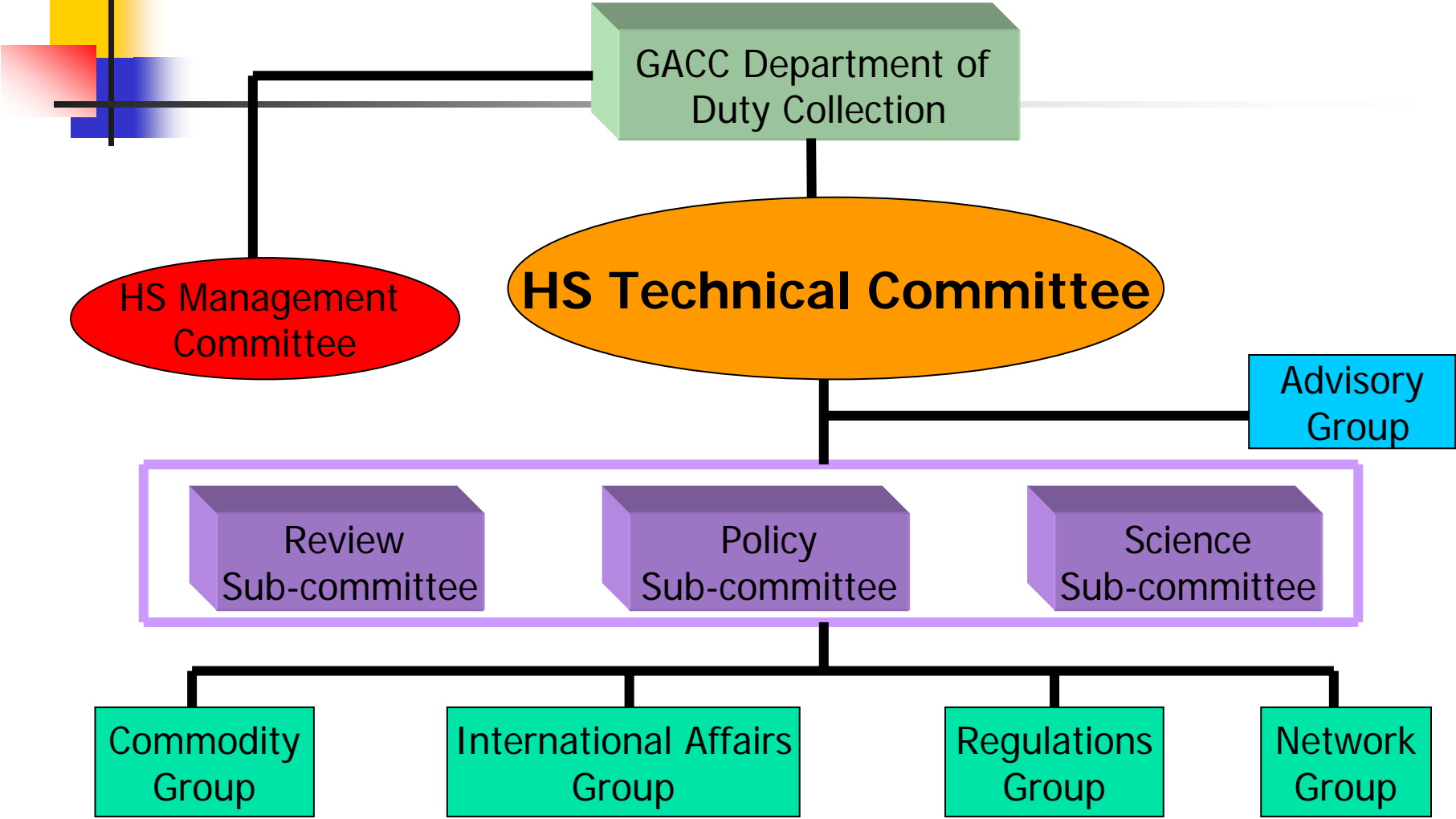
- 协调制度商品归类技术委员会
- The HS commodity classification
Technical committee

- 协调制度管理委员会
- The HS management committee

商品归类技术委员会的组织架构



Infrastructure of HS Technical Committee



协调制度管理委员会

The HS management committee

- 成立于2006年6月
- Established in June 2006
- 由海关总署牵头其他9部委和23个行业协会组成
- Headed by the GACC, together with other 9 ministries and commissions and 23 industry associations

归类业务流程

Classification procedure

通关前：相对人如实正确申报商品编码，预归类制度

Pre-entry stage classification: pre-entry classification decisions



通关中：依据风险管理模式，审核一致性与准确性

Declaration-processing stage: risk management



清关后：归类质量评估、企业后续核查

Post-clearance stage: quality control, audit



归类争议的解决

- 咨询的方式可以是口头的或书面的

- 可以在任何时候向海关提出申诉及理由

- 首次申诉

直属海关
法规部门

- 进一步起诉

法院



Dispute settlement

- Appeal to Customs at any time with relevant information either orally or in writing

• First appeal

Regional
Customs
authority

• further appeal

Independent
judicial court

海关实验室



Customs laboratory





海关加强与业界的联系

Customs and the trade community

中国海关与商界保持着良好的互动关系

China Customs keeps a good relationship with the trade community.

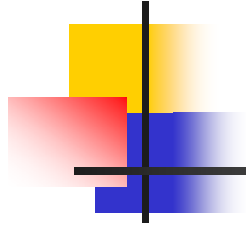
- 政策调研 Research and study for policy support
- 定向培训 Training course for the traders



归类工作的目标

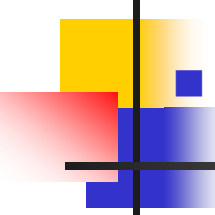
Objective

- 按期实施2012年版《协调制度》
- **To implement 2012 HS on schedule**
- 进一步加强归类风险管理，确保商品归类的准确性与一致性
- **To ensure accurate and uniform classification by enhancing the risk management**
- 完善海关的归类信息化管理
- **To promote classification information system**



第三部分：归类风险管理

Part III: Classification Risk Management



- 随着全球经济一体化、区域化进程的不断加快，中国同世界经济的相互依存和相互影响越来越大。中国进出口贸易的迅猛发展，进出口商品种类的呈多源化、新颖性和复杂化等特点。

- **Along with the economic globalization and regional integration, the mutual dependence and mutual impact between China and the rest of the world is increasing. With the rapid growth of foreign trade volume of China, there are a greater variety of and more and more new types of import and export goods, making the situation more complicated.**



而中国海关归类管理资源不能完全满足社会对归类需求,而我们寻求有效方法就是商品归类风险管理。

以更好的执行以《协调制度》分类标准为基础制定的国家关税政策和贸易政策,既是维护好国家利益也可帮助企业解决归类难题。

- **However, the resources we have now can not meet the needs of the public related to classification. The efficient way to solve this problem is to carry out classification risk management in order to implement the national tariff and trade policies based on the HS, to safeguard national interests and to benefit the trade community.**

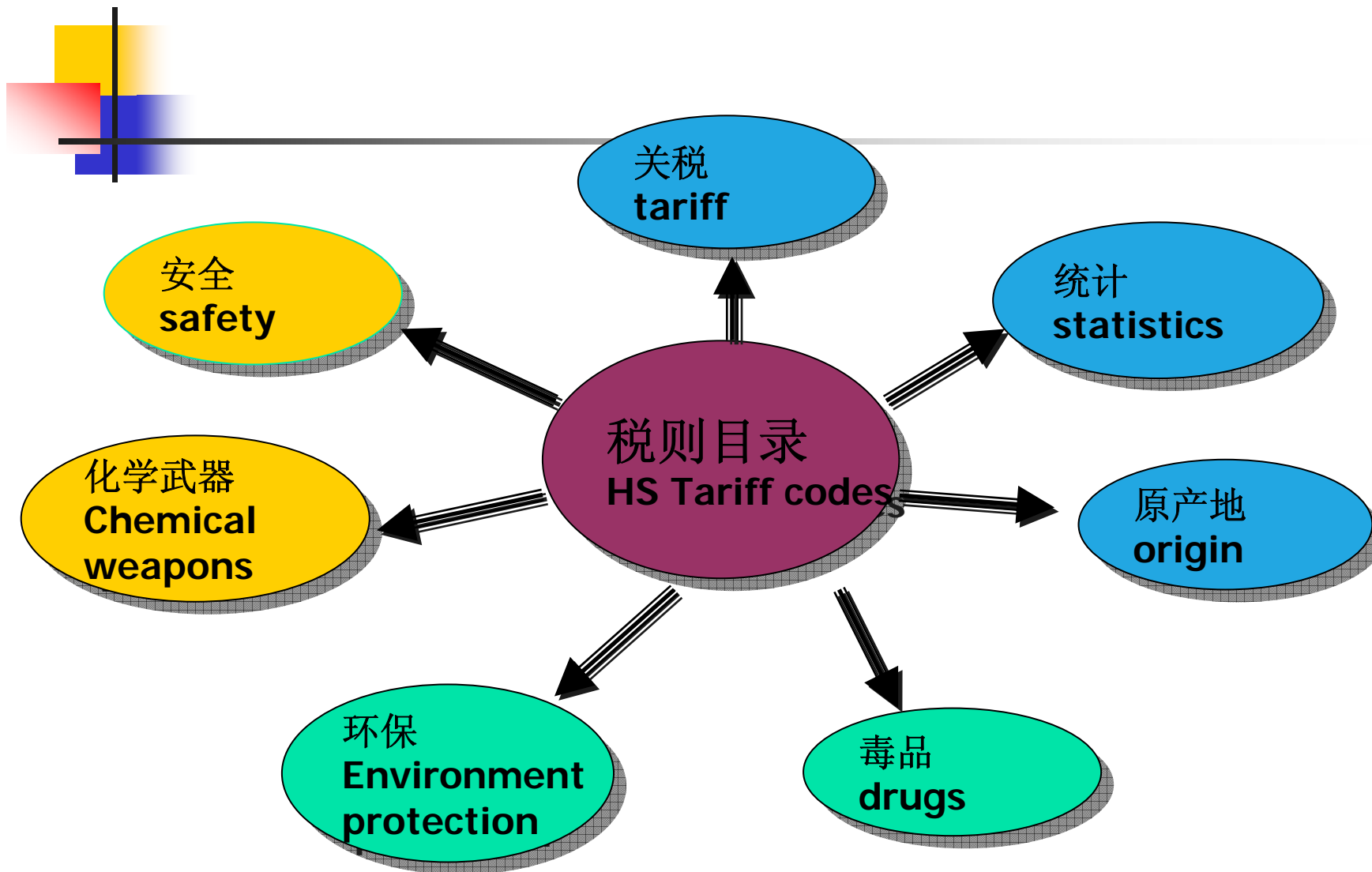


归类风险管理目标

Tasks

以《协调制度》为框架的《税则》目录编码化应用已经扩展到除关税以外的多个领域。

In recent years, the tariff codes based on the HS have been used in many fields, including fiscal and non-fiscal purposes.





目标主要包括： Tasks include:

- 1、履行国际公约

- 1. To implement international conventions

- 依据WCO制发的各项建议书，对臭氧层消耗物质、化学武器、麻醉品及精神药物、手工制品等进行有效监控。

WCO Recommendations, concerning ozone layer depleting substances, chemical weapons, narcotic drugs and psychotropic substances, hand-made products, etc.

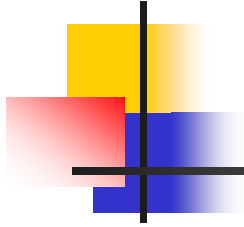


- 2、实施国家税收政策

- 2. To implement the national tax policies

- 涉及进出口关税、进口增值税、进口消费税、出口退税、等

Including import/export tariff, import VAT, import excise, export tax rebate, etc.



- 3、准确实施国家贸易管制措施
- 3. To implement the national control to certain specified goods

例如资源保护、环境保护、社会及食品安全等

Such as resource protection, environment protection, safety of the society and food security and safety



■ 4、确保海关统计数据的准确性

■ 4. To ensure the accurate customs statistics

准确统计各项贸易数据，为向决策部门提供统计监测报告，及向联合国报送贸易统计数据打好基础。

The customs statistics can be the basic data for the policy-makers, and will be reported to the United Nations.

各层级的职责

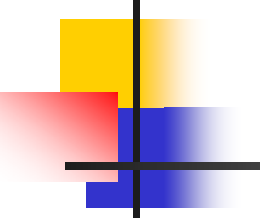
Responsibilities at different levels

海关总署：全面指导和管理归类风险监控工作

GACC: guidance and management of classification risks

一办四分中心，各直属海关职能部门：收集风险信息，实施风险布控，撰写风险分析报告

National classification center and sub-centers, and units of regional customs: risk finding, design profiles, draft risk analysis report

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- 各直属海关审单部门、接单部门、查验部门、稽查部门等：在具体通关事务中执行风险布控指令
 - e-data inspection unit, declaration acceptance unit, physical check unit, audit unit, etc. in the regional customs: implement the risk profile orders



归类风险管理的对象

Subjects of classification risk management

1、WCO归类决定执行情况

1. WCO classification decisions

- 对总署发布的WCO协调制度委员会的归类决定执行情况的监控
- GACC publishes the classification decisions made by WCO HS Committee.

(续) (continued)

2、本国商品归类决定执行情况

2.National classification decisions

- 总署发布的归类分中心制发的商品归类决定
- GACC publishes the classification decisions made by the classification sub-centers.
- 总署发布的归类技术委员会商品归类决定
- GACC publishes the classification decisions made by the national classification technical committee
- 目前已公布各类归类决定约**2900**项

At present, there are more than **2900** classification decisions already published.

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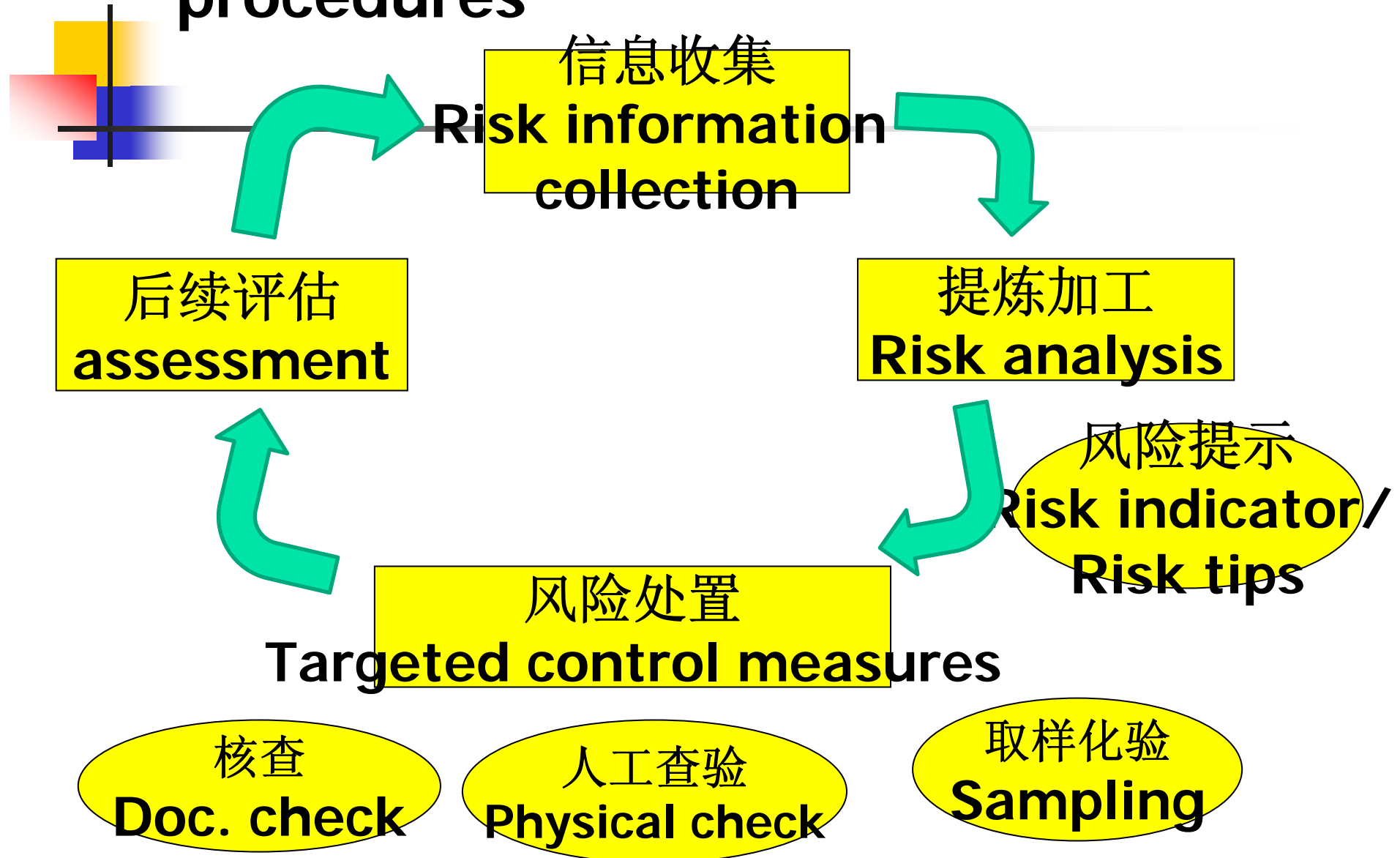
3、特定商品的归类风险管理

3. Particular products

- 贸易量大或价值高的大宗商品
- Products of big trade volume or high value
- 税率相差较大或容易造成错误归类的商品
- Products of duty rate difference and easily misclassified
- 享受进口最惠国暂定税率的商品
- Products enjoying provisional MFN rate
- 贸易管制商品
- Products under export control

分类风险管理程序的特点

Classification risk management procedures



归类风险管理应用的系统

The computer systems we use in classification risk management

■ 同名商品归类差异分析系统

- Classification discrepancy analysis system for the goods of same description in declaration

■ 关税监控分析系统

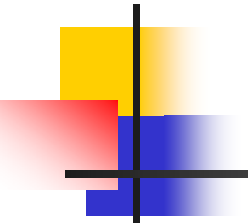
- Tariff monitoring & analysis system

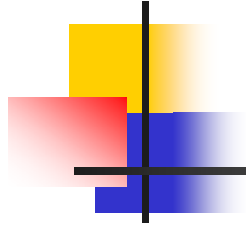
■ 风险管理平台

- Risk management platform

■ 中国海关商品归类系统

- China Customs commodity classification system

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-
- 总之,通过开展商品归类风险管理,可大大降低归类执法中的税收风险和贸易风险,更好促进全球贸易便利化和贸易安全化.
 - In conclusion, by using classification risk management, Customs can greatly reduce the risk concerning revenue collection and trade, and promote global trade facilitation and security.



- 第四部分:2010中国海关税则解读
- Part I: 2010 China Customs Tariff Schedule

一、《税则》的组成 I. Composition of a Tariff Schedule

《税则》首先以全球通用的国际贸易商品分类目录《协调制度》为框架，再加上本国子目形成我国的进出口商品分类目录。最后再加上关税税率即形成了税则文本。A Tariff Schedule is based on HS, which is universally used in commodity classification in international trade. HS + national headings, forms China's import and export commodity nomenclature. Then, plus the duty rate, it becomes the tariff schedule.



税则号列 Tariff Item	商品名称及备注	出口 退税	进口税率			增值 税率	计量 单位	监管 条件	Article Description
			最惠	普通	暂定				
84.19	利用温度变化处理材料的机器、装备及类似的实验室设备,例如,加热、烹煮、烘炒、蒸馏、精馏、消毒、灭菌、汽蒸、干燥、蒸发、气化、冷凝、冷却的机器设备,不论是否电热的(不包括品目85.14的炉、烘箱及其他设备),但家用的除外;非电热的快速热水器或贮备式热水器: -非电热的快速热水器或贮备式热水器: --燃气快速热水器 --其他: ---太阳能热水器 ---其他 -医用或实验室用消毒器具 -干燥器: --农产品干燥用 --木材、纸浆、纸或纸板干燥用								Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading No. 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, nonelectric: -Instantaneous or storage water heaters, non-electric: -Instantaneous gas water heaters -Other --Solar water heaters --Other -Medical, surgical or laboratory sterilizers -Dryers: --For agricultural products --For wood, paper pulp, paper or paperboard
8419.1100		15	35.0	100.0		17	台	AB	
8419.1910			35.0	100.0		17	台	AB	
8419.1990			35.0	100.0		17	台	AB	
8419.2000		15	4.0	30.0		17	台	A	
8419.3100		13	8.0	30.0		13	台	A	
8419.3200		15	9.0	30.0		17	台	A	

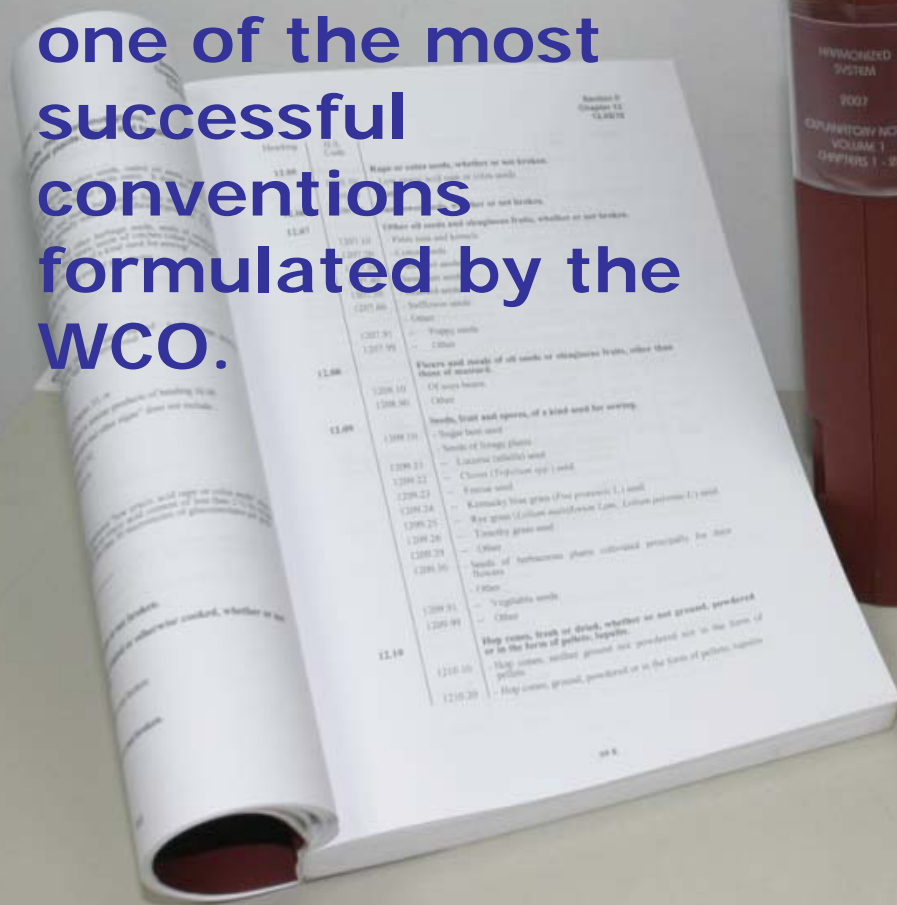
本国增列子目
national
sub-
headings
added
《协调制
度》编码
HS
codes

关税税率
duty
rate

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- 《协调制度》是全球通用的国际贸易商品分类目录，由世界海关组织（WCO）制定，并有专门的国际公约，涵盖了世界贸易中99%的商品。目前已经有204个海关和经济体使用《协调制度》，其中有137个成员为公约缔约方。
 - HS is the standard international trade classification nomenclature formulated by the World Customs Organization (WCO). There is an international convention dedicated to that purpose, which covers 99% of the commodities in world trade. Currently there are 204 customs administrations and economies which are using HS, among which 137 are contracting parties to the HS convention.

《协调制度》是世界海关组织制定的最为成功的国际公约之一。

HS convention is one of the most successful conventions formulated by the WCO.





二、《税则》的作用II. Role of the Tariff Schedule

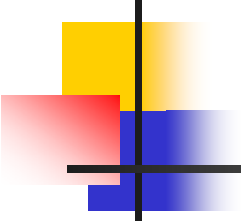
- 《税则》是根据国家关税政策和经济政策，通过一定的立法程序制定和公布实施的进出口货物应税和免税的关税税率表。它是海关凭以征收关税的法律依据。**A Tariff Schedule is a table of duty rates concerning imported and exported goods, which is formulated and released through certain legislative procedure in accordance with the national tariff and economic policies.**
- 《税则》是关税条例的组成部分，属法规级文本。**The Tariff Schedule is a component of the Regulations of the PRC on Import and Export Duties, which is a set of regulations formulated by the State Council.**



三、2010年《税则》调整情况

III. Adjustments in 2010 Tariff Schedule

- 《税则》税目总数由2009年的7868个增至7923个。The number of tariff headings under the tariff schedule is expanded from 7868 in 2009 to 7923 in 2010.
- 税目增列的主要原因：Reasons:
- 进出口贸易量大； huge volume of imports and exports
- 发展公共卫生事业，保护人类健康的药品； development of public health service, and drugs protecting human health
- 拥有自主知识产权的出口产品； export products with proprietary IP rights
- 高新技术产品。 high-tech products
- 贸易统计与监管。 Trade statistics and control



(一) 关税总水平 1. Overall tariff level

- **2010年**的关税总水平为**9.8%**，与**2009年**相比**维持不变**。其中，农产品平均税率仍为**15.2%**，工业品平均税率仍为**8.9%**。

In **2010**, the overall tariff level is maintained at **9.8%**, the same as the level in **2009**.

The average tariff rate for agricultural products remains 15.2%, and that of industrial products remains 8.9%.

（二）最惠国税率调整情况2.

Adjustment of the MFN rates

- 进一步降低**6**个税目商品的最惠国税率。与**2009**年降低了**5**个商品的最惠国税率相比，调整数量大致持平。Further lowered the MFN rates of commodities under **6** tariff headings, while in 2009, the MFN rates of 5 tariff headings were lowered.

具体商品如下： Those commodities are:

序号 Serial no.	税则号列 tariff codes	商品名称（简称） commodity description (name)	2009年最惠国税率 2009 MFN rate (%)	2010年最惠国税率 2010 MFN rate (%)
1	0810.1000	鲜草莓 fresh strawberries	15.5	14
2	0812.9000	暂时保藏的其他水果及坚果 Other fruits & nuts temporarily preserved	25.9	24
3	2206.0010	黄酒 rice wine	42.3	40
4	2206.0090	其他发酵饮料 Other fermented beverages	42.3	40
5	5512.1100	未漂或漂白的纯聚酯布 Unbleached or bleached pure polyester fabric	16.9	15
6	4104.1911	蓝湿牛皮 Wet blue leather	7	6

税则增列子目实例: Example: added sub-headings

84. 83	<p>传动轴（包括凸轮轴及曲柄轴）及曲柄；轴承座及滑动轴承；齿轮及齿轮传动装置；滚珠或滚子螺杆传动装置；齿轮箱及其他变速装置，包括扭矩变换器；飞轮及滑轮，包括滑轮组；离合器及联轴器（包括万向节）：Transmission shafts (including cam shafts and crank shafts) and cranks; Bearing housings and plain bearings; gears and gearing; ball or roller screw drives; gear boxes and other variable speed devices, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal section)</p>			84. 83	<p>传动轴（包括凸轮轴及曲柄轴）及曲柄；轴承座及滑动轴承；齿轮及齿轮传动装置；滚珠或滚子螺杆传动装置；齿轮箱及其他变速装置，包括扭矩变换器；飞轮及滑轮，包括滑轮组；离合器及联轴器（包括万向节）：Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain bearings; gears and gearing; ball or roller screw drives; gear boxes and other variable speed devices, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):</p>		
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- 我国已经拥有了柴油机曲轴的生产能力，单独列目并取消了进口暂定税率，体现了海关为保护国内产业所做的努力。China now is capable of manufacturing Crankshafts. Making crankshafts an independent sub-heading and eliminating the provisional import duty rate reflects Customs efforts to protect national industries.

(三)、进口暂税情况3.

Provisional Import Duty Rates

- 2010年将对619种商品实施进口暂定税率，相比2009年初减少54个。In 2010, provisional import duty rates are applied to 619 commodities, down by 54 compared with early 2009.
- 新增进口暂定税率商品25种，取消82种，调整暂定税率26种。Added 25 commodities to which provisional import duty rates are applied, eliminated provisional import duty rates for 82 commodities, and adjustment is made to 26 commodities to which provisional import duty rates are applied.



涉及产品主要包括：Mainly the following products:

- 煤炭、花岗石、天青石等**资源性**产品，Coal, granite, lapis lazuli and other **resource** products
- 石脑油、氯乙烯、光通信用微光元件等**基础原料或关键零部件**，Naphtha, vinyl chloride, optical communication components of low light level, and other **basic raw materials or key components**,
- 红外线人体测温仪、人用疫苗、血浆等**公共卫生产品**，Infrared body thermometers, human vaccines, plasma and other **public health products**
- 烫发剂、家用净水器、家用洗碟机等**日用消费品**，Perm agents, home water purifiers, household dishwashers and other **consumer goods for daily use**
- 大马力发动机、茶叶采摘机、服装液氮整理机等**先进生产设备**。Large horsepower engines, tea picking machines, liquid-nitrogen garment finishing machines, and other **advanced production equipment**

增列暂定税率实例： Example: added commodities for provisional duty rate

税则号列 Tariff code	商品名称 commodity name	2010年最惠国税率 2010 MFN rate (%)	2010年暂定税率 (%) 2010 provisional duty rate
3823.1900	植物酸性油acid plant oil	16	5

综合分类表中**38231900.01**

生物柴油的重要原料，部分国家协定税率为0

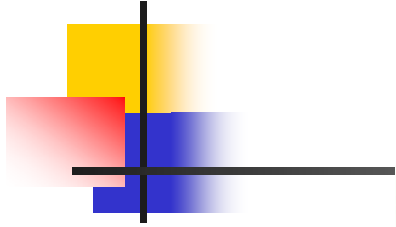
In the overall classification table, 38231900.01

**Important raw materials of bio-diesel, for some countries,
the conventional duty rate is 0.**

(四)、出口暂税-取消 4. provisional export duty rate - eliminated

2010年将对346种商品实施出口暂定税率，相比2009年初减少4个。 |
 2010, provisional export duty rates are applied to 346 commodities,
 down by 4 compared with early 2009.

税号 Tariff code	商品名称 Commodity name	2009年 暂定税率 2009 provisional rate	2010年 暂定税率 2010 provisional rate
7216.1010	‘截面高度<80mm的H型钢 H-shaped steel with sectional height <80mm	5%	eliminated
7216.1020	截面高度低于80毫米的工字钢 I-shaped steel with sectional height <80mm	5%	eliminated
7216.1090	‘截面高度<80mmU型钢 U-shaped steel with sectional height <80mm	5%	eliminated
7216.2100	热加工截面高度<80mm角钢 Thermo-processed angle-shaped steel with sectional height <80mm	5%	eliminated
7216.2200	热加工截面高度<80mm丁字钢 Thermo-processed T-shaped steel with sectional height <80mm	5%	eliminated
7216.5010	热加工乙字钢 Thermo-processed Z-shaped steel	5%	eliminated
7216.5090	热加工其他角材、型材及异型材 Other thermo-processed angles, shapes and profiles	5%	eliminated
7216.9900	其他角材、型材及异型 Other angles, shapes and profiles	5%	eliminated



Thank You!

The text 'Thank You!' is written in a black, elegant cursive font. It is set against a background of vibrant, overlapping brushstrokes in shades of blue, purple, pink, red, and yellow. Below the main text, there are several thin, light-colored cursive scribbles.