

| 序号   | 税则号列     | 商品描述                                                               | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |    |     |      |     |     |     |       |    |    |    |
|------|----------|--------------------------------------------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|----|-----|------|-----|-----|-----|-------|----|----|----|
|      |          |                                                                    |                  | 东盟      |     |    |    |      |    |     |     |    |    | 其他 |     |      |     |     |     |       |    |    |    |
|      |          |                                                                    |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太 | 智利  | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁  | 哥斯达黎加 | 香港 | 澳门 | 台湾 |
| 2808 | 38243000 | 自身混合或与金属粘<br>合剂混合的未烧结金<br>属碳化物                                     | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 5    |     | 0   | 0   | 0     |    |    |    |
| 2809 | 38244010 | 高效减水剂                                                              | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 1.3 | 5    |     | 0   | 0   | 0     | 0  |    |    |
| 2810 | 38244090 | 其他水泥、灰泥及混<br>凝土用添加剂                                                | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 1.3 | 5    |     | 0   | 0   | 0     | 0  |    |    |
| 2811 | 38245000 | 非耐火的灰泥及混凝<br>土                                                     | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 1.3 | 5    |     | 0   | 0   | 0     | 0  | 0  |    |
| 2812 | 38246000 | 子目号2905.44以外<br>的山梨醇                                               | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 11.2 | 0   | 0   | 2.8 | 5.6   |    |    |    |
| 2813 | 38247100 | 含全氯氟烃的,不论<br>是否含氢氯氟烃、全<br>氟烃或氢氟烃的含有<br>甲烷、乙烷、丙烷卤<br>化衍生物混合物        | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 5    |     | 0   | 0   | 0     | 0  | 0  |    |
| 2814 | 38247200 | 含溴氯二氟甲烷、溴<br>三氟甲烷或二溴四氟<br>乙烷的含有甲烷、乙<br>烷、丙烷卤化衍生物<br>混合物            | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 5    |     | 0   | 0   | 0     |    |    |    |
| 2815 | 38247300 | 含氢溴氟烃的含有甲<br>烷、乙烷、丙烷卤化<br>衍生物混合物                                   | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 5    |     | 0   | 0   | 0     | 0  | 0  |    |
| 2816 | 38247400 | 含氢氯氟烃的,不论<br>是否含全氟烃或氢氟<br>烃,但不含全氯氟烃<br>的含有甲烷、乙烷、<br>丙烷卤化衍生物混合<br>物 | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 5    |     | 0   | 0   | 0     | 0  | 0  |    |
| 2817 | 38247500 | 含四氯化碳的含有甲<br>烷、乙烷、丙烷卤化<br>衍生物混合物                                   | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6  | 1.3 | 5    |     | 0   | 0   | 0     | 0  | 0  |    |
| 2818 | 38247600 | 含1,1,1-三氯乙<br>烷(甲基氯仿)的含<br>有甲烷、乙烷、丙烷<br>卤化衍生物混合物                   | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6  | 1.3 | 5    |     | 0   | 0   | 0     | 0  | 0  |    |
| 2819 | 38247700 | 含溴化甲烷(甲基<br>溴)或溴氯甲烷的含<br>有甲烷、乙烷、丙烷<br>卤化衍生物混合物                     | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 5    |     | 0   | 0   | 0     | 0  | 0  |    |

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|------|----------|-------------------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|-----|-----|------|-----|-----|-----|-------|----|----|
|      |          |                                           |                  | 东盟      |     |    |    |      |    |     |     |    |    | 其他  |     |      |     |     |     |       |    |    |
|      |          |                                           |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太  | 智利  | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁  | 哥斯达黎加 | 香港 | 澳门 |
| 2820 | 38247800 | 含全氟烃或氢氟烃的,但不含全氯氟烃或氢氯氟烃的含有甲烷、乙烷、丙烷卤化衍生物混合物 | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 1.3 | 5    |     | 0   | 0   | 0     | 0  | 0  |
| 2821 | 38247900 | 其他含有甲烷、乙烷、丙烷卤化衍生物的混合物                     | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0   | 0     | 0  | 0  |
| 2822 | 38248100 | 含环氧乙烷的混合物及制品                              | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 1.3 | 5    |     | 0   | 0   | 0     | 0  | 0  |
| 2823 | 38248200 | 含多氯联苯、多氯三联苯或多溴联苯的混合物及制品                   | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 1.3 | 5    |     | 0   | 0   | 0     | 0  | 0  |
| 2824 | 38248300 | 含三(2,3-二溴丙基)磷酸酯的混合物及制品                    | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 1.3 | 5    |     | 0   | 0   | 0     | 0  | 0  |
| 2825 | 38249010 | 杂醇油                                       | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 5.5 | 1.3 | 5    |     | 0   | 0   | 0     |    |    |
| 2826 | 38249020 | 除墨剂、蜡纸改正液及类似品                             | 9                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 8.3 | 1.8 | 5    | 0   | 0   | 0   | 0     |    |    |
| 2827 | 38249030 | 增炭剂                                       | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 1.3 | 5    |     | 0   | 0   | 0     |    |    |
| 2828 | 38249091 | 含滑石50%以上的混合物                              | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 0   | 5    |     | 0   | 0   | 0     | 0  | 0  |
| 2829 | 38249092 | 按重量计含氧化镁70%以上的混合物                         | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 0   | 5    |     | 0   | 1.3 | 0     | 0  | 0  |
| 2830 | 38249093 | 表层包覆钴化合物的氢氧化镍(掺杂炭)                        | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 0   | 5    |     | 0   | 1.3 | 0     | 0  | 0  |
| 2831 | 38249099 | 其他税目未列名的化学工业及其相关工业的化学产品及配制品               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 0   | 5    |     | 0   | 1.3 | 0     | 0  | 0  |
| 2832 | 38251000 | 城市垃圾                                      | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0   | 0     |    |    |
| 2833 | 38252000 | 下水道淤泥                                     | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0   | 0     |    |    |
| 2834 | 38253000 | 医疗废物                                      | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0   | 0     |    |    |
| 2835 | 38254100 | 含卤化物的废有机溶剂                                | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0   | 0     |    |    |
| 2836 | 38254900 | 其他废有机溶剂                                   | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0   | 0     |    |    |
| 2837 | 38255000 | 废的金属酸洗液、液压油、制动油及防冻液                       | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    | 0   | 0   | 0   | 0     |    |    |
| 2838 | 38256100 | 主要含有机成分的化工及相关工业废物                         | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 1.3 | 5    |     | 0   | 0   | 0     |    |    |
| 2839 | 38256900 | 其他税目未列名的化工及相关工业废物                         | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0   | 0     |    |    |

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|------|----------|-----------------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|-----|-----|------|-----|-----|-----|-------|----|----|----|
|      |          |                                         |                  | 东盟      |     |    |    |      |    |     |     |    |    |     |     |      |     |     |     |       |    |    |    |
|      |          |                                         |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太  | 智利  | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁  | 哥斯达黎加 | 香港 | 澳门 | 台湾 |
| 2840 | 38259000 | 其他税目未列名的化学工业及相关工业的副产品                   | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0   | 0     | 0  |    |    |
| 2841 | 38260000 | 生物柴油及其混合物, 不含或含有按重量计低于70%的石油或从沥青矿物提取的油类 | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 0   | 5    |     | 0   | 1.3 | 0     | 0  | 0  |    |
| 2842 | 39011000 | 初级形状比重<0.94的聚乙烯                         | 6.5              |         |     |    |    |      |    |     |     |    |    | 6   | 1.3 | 6    |     | 0   |     | 0     | 0  | 0  |    |
| 2843 | 39012000 | 初级形状比重≥0.94的聚乙烯                         | 6.5              |         |     |    |    |      |    |     |     |    |    | 6   | 1.3 | 6    |     | 0   |     | 0     | 0  | 0  |    |
| 2844 | 39013000 | 初级形状乙烯-乙酸乙烯酯共聚物                         | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 1.3 | 5    |     | 0   | 0   | 0     | 0  |    |    |
| 2845 | 39019010 | 初级形状的乙烯丙烯共聚物(乙丙橡胶, 乙烯单体单元的含量大于丙烯单体单元)   | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    | 0   | 0   | 0   | 0     |    |    |    |
| 2846 | 39019020 | 线型低密度聚乙烯                                | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    | 0   | 0   |     | 0     |    |    |    |
| 2847 | 39019090 | 其他初级形状的乙烯聚合物                            | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6.3 | 0   | 5    | 0   | 0   | 0   | 0     | 0  | 0  |    |
| 2848 | 39021000 | 初级形状的聚丙烯                                | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 1.3 | 5    | 0   | 0   |     | 0     | 0  | 0  |    |
| 2849 | 39022000 | 初级形状的聚异丁烯                               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0   | 0     | 0  | 0  |    |
| 2850 | 39023010 | 初级形状的乙烯丙烯共聚物(乙丙橡胶丙烯单体单元的含量大于乙烯单体单元)     | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 1.3 | 5    | 0   | 0   | 0   | 0     | 0  | 0  |    |
| 2851 | 39023090 | 初级形状的其他丙烯共聚物                            | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 1.3 | 5    | 0   | 0   | 0   | 0     | 0  |    |    |
| 2852 | 39029000 | 其他初级形状的烯烃聚合物                            | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    | 0   | 0   | 0   | 0     | 0  |    |    |
| 2853 | 39031100 | 初级形状的可发性聚苯乙烯                            | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 1.3 | 5    | 0   | 0   | 0   | 0     |    | 0  |    |
| 2854 | 39031910 | 初级形状的改性非可发性聚苯乙烯                         | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 0   | 5    | 0   | 0   | 0   | 0     | 0  |    |    |
| 2855 | 39031990 | 初级形状的其他聚苯乙烯                             | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 0   | 5    | 0   | 0   | 0   | 0     | 0  |    |    |
| 2856 | 39032000 | 初级形状苯乙烯-丙烯腈共聚物                          | 12               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 6    | 0   | 0   | 0   | 0     | 0  |    |    |
| 2857 | 39033010 | 初级形状的改性丙烯腈-丁二烯-苯乙烯共聚物                   | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 0   | 5    | 0   | 0   | 0   | 0     | 0  | 0  |    |

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|------|----------|---------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|------|-----|------|-----|-----|-----|-------|----|----|----|
|      |          |                           |                  | 东盟      |     |    |    |      |    |     |     |    |    | 其他   |     |      |     |     |     |       |    |    |    |
|      |          |                           |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太   | 智利  | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁  | 哥斯达黎加 | 香港 | 澳门 | 台湾 |
| 2858 | 39033090 | 其它丙烯腈-丁二烯-苯乙烯共聚物          | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0    | 6   | 0    | 5   | 0   | 0   | 0     | 0  | 0  | 0  |
| 2859 | 39039000 | 初级形状的其他苯乙烯聚合物             | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0    | 6   | 1.3  | 5   | 0   | 0   | 0     | 0  | 0  | 0  |
| 2860 | 39041010 | 聚氯乙烯糊树脂                   | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0    | 6   | 1.3  | 6   | 0   | 0   | 0     | 0  |    |    |
| 2861 | 39041090 | 其他初级形状的纯聚氯乙烯              | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0    | 6   | 1.3  | 6   | 0   | 0   | 0     | 0  |    |    |
| 2862 | 39042100 | 初级形状未塑化的聚氯乙烯              | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |      | 0   | 5    | 0   | 0   | 0   | 0     | 0  |    |    |
| 2863 | 39042200 | 初级形状已塑化的聚氯乙烯              | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |      | 1.3 |      | 0   | 0   | 0   | 0     | 0  |    |    |
| 2864 | 39043000 | 氯乙烯-乙酸乙烯酯共聚物              | 9                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 8.6  | 0   | 5    |     | 0   | 0   | 0     |    |    |    |
| 2865 | 39044000 | 初级形状的其他氯乙烯共聚物             | 12               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 11.4 | 0   | 6    | 0   | 0   | 7.2 | 4.8   |    |    |    |
| 2866 | 39045000 | 初级形状的偏二氯乙烯聚合物             | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |      | 0   | 5    |     | 0   | 0   | 0     |    |    |    |
| 2867 | 39046100 | 初级形状的聚四氟乙烯                | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |      | 0   | 5    | 0   | 0   | 0   | 0     |    |    |    |
| 2868 | 39046900 | 初级形状的其他氟聚合物               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |      | 0   | 5    |     | 0   | 0   | 0     |    |    |    |
| 2869 | 39049000 | 初级形状的其他卤化烯烃聚合物            | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |      | 0   | 5    |     | 0   | 0   | 0     |    |    |    |
| 2870 | 39051200 | 聚乙酸乙烯酯的水分散体               | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |      | 2   |      | 0   | 0   | 6   | 0     |    |    |    |
| 2871 | 39051900 | 其他初级形状聚乙酸乙烯酯              | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |      | 0   | 5    |     | 0   | 0   | 0     |    |    | 0  |
| 2872 | 39052100 | 乙酸乙烯酯共聚物的水分散体             | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |      | 0   | 5    | 0   | 0   | 0   | 0     |    |    |    |
| 2873 | 39052900 | 其他初级形状的乙酸乙烯酯共聚物           | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |      | 0   | 5    | 0   | 0   | 0   | 0     |    |    |    |
| 2874 | 39053000 | 初级形状的聚乙烯醇（不论是否含有未水解的乙酸酯基） | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |      | 0   | 11.2 | 0   | 0   | 2.8 | 5.6   |    |    | 0  |
| 2875 | 39059100 | 其他乙烯酯或乙烯基的共聚物             | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |      | 0   | 5    |     | 0   | 0   | 0     |    |    |    |
| 2876 | 39059900 | 其他乙烯酯或乙烯基的聚合物             | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |      | 2   |      |     | 0   | 6   | 0     |    |    |    |
| 2877 | 39061000 | 初级形状的聚甲基丙烯酸甲酯             | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6    | 0   | 5    |     | 0   | 0   | 0     |    |    | 0  |
| 2878 | 39069010 | 聚丙烯酰胺                     | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6    | 1.3 | 5    |     | 0   | 0   | 0     | 0  | 0  | 0  |



| 序号   | 税则号列     | 商品描述                    | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |     |     |     |      |     |     |    |       |    |    |    |
|------|----------|-------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|-----|-----|-----|------|-----|-----|----|-------|----|----|----|
|      |          |                         |                  | 东盟      |     |    |    |      |    |     |     |    |     |     |     |      |     |     |    |       |    |    |    |
|      |          |                         |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南  | 亚太  | 智利  | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁 | 哥斯达黎加 | 香港 | 澳门 | 台湾 |
| 2879 | 39069090 | 其他初级形状的丙烯酸聚合物           | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0   | 6   | 1.3 | 5    |     | 0   | 0  | 0     | 0  |    | 0  |
| 2880 | 39071010 | 初级形状的聚甲醛                | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0   | 6   | 0   | 5    |     | 0   | 0  | 0     | 0  |    | 0  |
| 2881 | 39071090 | 其他初级形状的聚缩醛              | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0   | 6   | 0   | 5    | 0   | 0   | 0  | 0     | 0  |    | 0  |
| 2882 | 39072010 | 聚四亚甲基醚二醇                | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0   | 6   | 0   | 5    | 0   | 0   | 0  | 0     |    |    | 0  |
| 2883 | 39072090 | 其他初级形状的聚醚               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0   | 6   | 0   | 5    | 0   | 0   | 0  | 0     |    |    |    |
| 2884 | 39073000 | 初级形状的环氧树脂               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0   | 6   | 1.3 | 5    | 0   | 0   | 0  | 0     | 0  |    | 0  |
| 2885 | 39074000 | 初级形状的聚碳酸酯               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0   | 6.1 | 0   | 5    |     | 0   | 0  | 0     | 0  | 0  | 0  |
| 2886 | 39075000 | 初级形状的醇酸树脂               | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0   | 9.5 | 2   | 5    | 0   | 0   | 6  | 0     |    |    | 0  |
| 2887 | 39076011 | 高粘度聚对苯二甲酸乙二酯切片          | 6.5              |         |     |    |    |      |    |     |     |    |     | 0   |     |      |     | 0   | 0  | 0     |    |    |    |
| 2888 | 39076019 | 其他聚对苯二甲酸乙二酯切片           | 6.5              |         |     |    |    |      |    |     |     |    |     | 0   |     |      |     | 0   | 0  | 0     |    | 0  |    |
| 2889 | 39076090 | 其他初级形状聚对苯二甲酸乙二酯         | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0   |     | 0   |      |     | 0   | 0  | 0     |    | 0  |    |
| 2890 | 39077000 | 聚乳酸                     | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 6.2 | 1.3 | 5   |      | 0   | 0   | 0  | 0     |    | 0  |    |
| 2891 | 39079100 | 初级形状的不饱和聚酯              | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  |     | 1.3 | 5   | 0    | 0   | 0   | 0  | 0     |    |    | 0  |
| 2892 | 39079910 | 聚对苯二甲酸丁二酯               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 6.2 | 1.3 | 5   |      | 0   | 0   | 0  | 0     | 0  | 0  |    |
| 2893 | 39079990 | 初级形状的其他聚酯               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 6.2 | 1.3 | 5   |      | 0   | 0   | 0  | 0     | 0  | 0  | 0  |
| 2894 | 39081011 | 聚酰胺-6,6切片               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  |     | 0   | 5   | 0    | 0   | 0   | 0  | 0     | 0  |    |    |
| 2895 | 39081012 | 聚酰胺-6切片                 | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  |     | 0   | 5   | 0    | 0   | 0   | 0  | 0     | 0  |    |    |
| 2896 | 39081019 | 初级形状聚酰胺切片               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  |     | 0   | 5   | 0    | 0   | 0   | 0  | 0     | 0  |    |    |
| 2897 | 39081090 | 其他初级形状的聚酰胺              | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  |     | 0   | 5   | 0    | 0   | 0   | 0  | 0     | 0  |    |    |
| 2898 | 39089000 | 初级形状的其他聚酰胺              | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  |     | 0   | 5   | 0    | 0   | 0   | 0  |       |    |    |    |
| 2899 | 39091000 | 初级形状的尿素树脂及硫尿树脂          | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 6.1 | 1.3 | 5   |      | 0   | 0   | 0  |       |    |    | 0  |
| 2900 | 39092000 | 初级形状的蜜胺树脂               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 6.1 | 0   | 5   |      | 0   | 0   | 0  |       |    |    | 0  |
| 2901 | 39093010 | 聚合MDI                   | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 6   | 1.3 | 5   | 0    | 0   | 0   | 0  | 0     |    |    |    |
| 2902 | 39093090 | 其他初级形状的其他氨基树脂           | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  |     | 1.3 | 5   | 0    | 0   | 0   | 0  |       |    |    | 0  |
| 2903 | 39094000 | 初级形状的酚醛树脂               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 6.1 | 1.3 | 5   |      | 0   | 0   | 0  |       |    |    | 0  |
| 2904 | 39095000 | 初级形状的聚亚氨酯               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 6   | 1.3 | 5   | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 0  |
| 2905 | 39100000 | 初级形状的聚硅氧烷               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 6.1 | 0   | 5   |      | 0   | 0   | 0  | 0     | 0  |    | 0  |
| 2906 | 39111000 | 初级形状的石油树脂、苯并呋喃-茚树脂、多萜树脂 | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 6.1 | 0   | 5   |      | 0   | 0   | 0  |       |    |    | 0  |

| 序号   | 税则号列     | 商品描述                                | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |     |    |      |     |     |     |       |    |    |
|------|----------|-------------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|-----|----|------|-----|-----|-----|-------|----|----|
|      |          |                                     |                  | 东盟      |     |    |    |      |    |     |     |    |    | 其他  |    |      |     |     |     |       |    |    |
|      |          |                                     |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太  | 智利 | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁  | 哥斯达黎加 | 香港 | 澳门 |
| 2907 | 39119000 | 其他初级形状的多硫化物、聚矾及39章注释3所规定的其他税号未列名新产品 | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5  |      | 0   | 0   | 0   |       |    |    |
| 2908 | 39121100 | 初级形状的未塑化醋酸纤维素                       | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5  |      | 0   | 0   | 0   |       |    |    |
| 2909 | 39121200 | 初级形状的已塑化醋酸纤维素                       | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5  |      | 0   | 0   | 0   |       |    |    |
| 2910 | 39122000 | 初级形状的硝酸纤维素                          | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5  |      | 0   | 0   | 0   |       |    |    |
| 2911 | 39123100 | 初级形状的羧甲基纤维素及其盐                      | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5  |      | 0   | 0   | 0   |       |    |    |
| 2912 | 39123900 | 初级形状的其他纤维素醚                         | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 1.3 | 5  |      | 0   | 0   | 0   |       |    |    |
| 2913 | 39129000 | 初级形状的其他未列名的纤维素(包括化学衍生物)             | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5  |      | 0   | 0   | 0   | 0     |    |    |
| 2914 | 39131000 | 初级形状的藻酸及盐和酯                         | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 2   | 5  | 0    | 0   |     | 0   |       |    |    |
| 2915 | 39139000 | 初级形状的其他未列名天然聚合物(包括改性天然聚合物)          | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5  |      | 0   | 0   | 0   |       |    |    |
| 2916 | 39140000 | 初级形状的离子交换剂                          | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5  |      | 0   | 0   | 0   |       |    |    |
| 2917 | 39151000 | 乙烯聚合物的废碎料及下脚料                       | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 1.3 | 5  | 0    | 0   | 1.3 | 0   | 0     | 0  |    |
| 2918 | 39152000 | 苯乙烯聚合物的废碎料及下脚料                      | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 1.3 | 5  | 0    | 0   | 0   | 0   | 0     | 0  |    |
| 2919 | 39153000 | 氯乙烯聚合物的废碎料及下脚料                      | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5  | 0    | 0   | 1.3 | 0   | 0     | 0  |    |
| 2920 | 39159010 | 聚对苯二甲酸乙二醇酯的塑料废碎料及下脚料                | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 1.3 | 5  | 0    | 0   | 1.3 | 2.6 | 0     | 0  |    |
| 2921 | 39159090 | 其他塑料的废碎料及下脚料                        | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 1.3 | 5  | 0    | 0   | 1.3 | 2.6 | 0     | 0  |    |
| 2922 | 39161000 | 乙烯聚合物制单丝、条、杆及型材                     | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 2   | 5  | 0    | 0   | 6   | 0   |       |    |    |
| 2923 | 39162010 | 聚氯乙烯异型材                             | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7   | 2  | 5    |     | 0   | 0   | 0     |    |    |
| 2924 | 39162090 | 氯乙烯聚合物制单丝、条、杆及型材                    | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7   | 2  | 5    |     | 0   | 0   | 0     |    |    |
| 2925 | 39169010 | 聚酰胺制的单丝、条、杆及型材                      | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5  | 0    | 0   | 0   | 0   | 0     | 0  |    |

| 序号   | 税则号列     | 商品描述                         | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |     |     |      |     |     |    |       |    |    |
|------|----------|------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|-----|-----|------|-----|-----|----|-------|----|----|
|      |          |                              |                  | 东盟      |     |    |    |      |    |     |     |    |    |     |     |      |     |     |    |       |    |    |
|      |          |                              |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太  | 智利  | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁 | 哥斯达黎加 | 香港 | 澳门 |
| 2926 | 39169090 | 其他塑料制单丝、条、杆及型材               | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5   | 0    | 0   | 0   | 0  |       |    |    |
| 2927 | 39171000 | 硬化蛋白或纤维素材料制人造肠衣              | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 2   | 5   |      | 0   | 0   | 0  |       |    |    |
| 2928 | 39172100 | 乙烯聚合物制的硬管                    | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 2   | 5   | 0    | 0   | 6   | 0  |       |    |    |
| 2929 | 39172200 | 丙烯聚合物制的硬管                    | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5   |      | 0   | 0   | 0  |       |    |    |
| 2930 | 39172300 | 氯乙烯聚合物制的硬管                   | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 2   | 5   | 0    | 0   | 6   | 0  | 0     |    |    |
| 2931 | 39172900 | 其他塑料制的硬管                     | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5   | 0    | 0   | 0   | 0  |       |    |    |
| 2932 | 39173100 | 塑料制的软管                       | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7   | 2   | 5    | 0   | 0   | 0  | 0     |    |    |
| 2933 | 39173200 | 其他未装有附件的塑料制管子                | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 4.6 | 1.3 | 0    |     | 0   | 0  | 0     | 0  |    |
| 2934 | 39173300 | 其他装有附件的塑料管子                  | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 4.6 | 1.3 | 0    |     | 0   | 0  | 0     |    |    |
| 2935 | 39173900 | 塑料制的其他管子                     | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 4.5 | 1.3 | 4.5  | 0   | 0   | 0  | 0     |    |    |
| 2936 | 39174000 | 塑料制的管子附件                     | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7   | 2   | 5    | 0   | 0   | 6  | 0     |    |    |
| 2937 | 39181010 | 氯乙烯聚合物制糊墙品                   | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 2   | 5   |      | 0   | 6   | 0  |       |    |    |
| 2938 | 39181090 | 氯乙烯聚合物制的铺地制品                 | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 2   | 5   |      | 0   | 6   | 0  |       |    |    |
| 2939 | 39189010 | 其他塑料制的糊墙品                    | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5   |      | 0   | 0   | 0  | 0     |    |    |
| 2940 | 39189090 | 其他塑料制的铺地制品                   | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5   |      | 0   | 0   | 0  | 0     |    |    |
| 2941 | 39191010 | 丙烯酸树脂为基本成份的成卷胶粘板片条等, 宽度≤20cm | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 1.3 | 5   |      | 0   | 0   | 0  |       |    |    |
| 2942 | 39191091 | 宽度≤20cm成卷的胶囊型反光膜             | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 1.3 | 5   |      | 0   | 0   | 0  |       |    |    |
| 2943 | 39191099 | 其他材料制的, 宽度≤20cm的其他成卷塑料胶粘板片等  | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 1.3 | 5   |      | 0   | 0   | 0  |       |    | 0  |
| 2944 | 39199010 | 其他胶囊型反光膜                     | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 4.6 | 1.3 | 0    |     | 0   | 0  | 0     | 0  |    |
| 2945 | 39199090 | 其他自粘塑料板、片、膜等材料               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 4.6 | 1.3 | 0    |     | 0   | 0  | 0     | 0  | 0  |
| 2946 | 39201010 | 乙烯聚合物制电池隔膜                   | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 4.6 | 1.3 | 0    |     | 0   | 0  | 0     | 0  |    |
| 2947 | 39201090 | 其他乙烯聚合物制板、片、带                | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 4.6 | 1.3 | 0    |     | 0   | 0  | 0     | 0  | 0  |
| 2948 | 39202010 | 丙烯聚合物制电池隔膜                   | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 1.3 | 5   |      | 0   | 0   | 0  | 0     |    |    |
| 2949 | 39202090 | 其他丙烯聚合物制板、片、带                | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 1.3 | 5   |      | 0   | 1.3 | 0  | 0     | 0  | 0  |

| 序号   | 税则号列     | 商品描述                          | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |     |     |      |     |     |    |       |    |    |    |   |
|------|----------|-------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|-----|-----|------|-----|-----|----|-------|----|----|----|---|
|      |          |                               |                  | 东盟      |     |    |    |      |    |     |     |    |    | 其他  |     |      |     |     |    |       |    |    |    |   |
|      |          |                               |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太  | 智利  | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁 | 哥斯达黎加 | 香港 | 澳门 | 台湾 |   |
| 2950 | 39203000 | 非泡沫聚苯乙烯板、片、膜、箔及扁条             | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 4.6 | 1.3  | 0   |     | 0  | 0     | 0  | 0  |    | 0 |
| 2951 | 39204300 | 按重量计增塑剂含量不小于6%的聚氯乙烯板、片、膜、箔及扁条 | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 4.5 | 0    | 4.5 | 0   | 0  | 0     | 0  | 0  |    | 0 |
| 2952 | 39204900 | 按重量计增塑剂含量小于6%的聚氯乙烯板、片、膜、箔及扁条  | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 4.5 | 1.3  | 4.5 |     | 0  | 0     | 0  | 0  | 0  | 0 |
| 2953 | 39205100 | 聚甲基丙烯酸甲酯板片膜箔及扁条               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 4.6 | 0    | 0   |     | 0  | 0     | 0  |    |    | 0 |
| 2954 | 39205900 | 其他丙烯酸聚合物板片膜箔及扁条               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0  | 0     |    |    |    |   |
| 2955 | 39206100 | 聚碳酸酯制板、片、膜、箔及扁条               | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 4.6 | 1.3 | 0    |     | 0   | 0  | 0     |    |    | 0  |   |
| 2956 | 39206200 | 聚对苯二甲酸乙二醇酯板片膜箔扁条              | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 4.6 | 0   | 0    |     | 0   | 0  | 0     | 0  | 0  | 0  |   |
| 2957 | 39206300 | 不饱和聚酯板、片、膜、箔及扁条               | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0  | 0     |    |    |    |   |
| 2958 | 39206900 | 其他聚酯板、片、膜、箔及扁条                | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 9   | 2   | 5    | 0   | 0   | 6  | 0     |    |    | 0  |   |
| 2959 | 39207100 | 再生纤维素制板、片、膜、箔及扁条              | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0  | 0     |    |    |    |   |
| 2960 | 39207300 | 醋酸纤维素制板、片、膜、箔及扁条              | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0  | 0     | 0  |    |    |   |
| 2961 | 39207900 | 纤维素衍生物制板、片、膜箔及扁条              | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0  | 0     |    |    |    |   |
| 2962 | 39209100 | 聚乙烯醇缩丁醛板、片、膜、箔及扁条             | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0  | 0     |    |    |    |   |
| 2963 | 39209200 | 聚酰胺板、片、膜、箔及扁条                 | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    | 0   | 0   | 0  | 0     |    |    |    |   |
| 2964 | 39209300 | 氨基树脂板、片、膜、箔及扁条                | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0  | 0     |    |    |    |   |
| 2965 | 39209400 | 酚醛树脂板、片、膜、箔及扁条                | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7   | 0   | 5    | 0   | 0   | 0  | 0     |    |    |    |   |
| 2966 | 39209910 | 聚四氟乙烯制的非泡沫塑料板片                | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0  | 0     |    |    |    |   |
| 2967 | 39209990 | 其他塑料制的非泡沫塑料板片                 | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0  | 0     | 0  |    | 0  |   |
| 2968 | 39211100 | 泡沫聚苯乙烯板、片、带、箔及扁条              | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 9   | 0   | 5    |     | 0   | 0  | 0     |    |    |    |   |

| 序号   | 税则号列     | 商品描述                    | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |    |     |      |     |     |    |       |    |    |    |
|------|----------|-------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|----|-----|------|-----|-----|----|-------|----|----|----|
|      |          |                         |                  | 东盟      |     |    |    |      |    |     |     |    |    |    |     |      |     |     |    |       |    |    |    |
|      |          |                         |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太 | 智利  | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁 | 哥斯达黎加 | 香港 | 澳门 | 台湾 |
| 2969 | 39211210 | 泡沫聚氯乙烯人造革及合成革           | 9                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 1.8 | 5    | 0   | 0   | 0  | 0     | 0  |    | 0  |
| 2970 | 39211290 | 泡沫聚氯乙烯板、片、带、箔及扁条        | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 1.3 | 5    |     | 0   | 0  | 0     | 0  |    |    |
| 2971 | 39211310 | 泡沫聚氨酯制人造革及合成革           | 9                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 6.3 | 1.8  | 5   | 0   | 0  | 0     | 0  | 0  | 0  |
| 2972 | 39211390 | 泡沫聚氨酯板、片、带、箔及扁条         | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 4.6 | 1.3  | 0   |     | 0  | 0     | 0  | 0  |    |
| 2973 | 39211400 | 泡沫再生纤维素板、片、膜、箔及扁条       | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 5    |     | 0   | 0  | 0     |    |    |    |
| 2974 | 39211910 | 其他泡沫塑料制人造革及合成革          | 9                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 6.3 | 0    | 5   |     | 0  | 0     | 0  |    |    |
| 2975 | 39211990 | 其他泡沫塑料板、片、膜、箔及扁条        | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 4.6 | 0    | 0   |     | 0  | 0     | 0  |    | 0  |
| 2976 | 39219020 | 嵌有玻璃纤维的聚乙烯板、片           | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 4.6 | 1.3  | 0   |     | 0  | 0     | 0  | 0  |    |
| 2977 | 39219030 | 聚异丁烯为基本成分的附有人造毛毡的板、片、卷材 | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 4.6 | 1.3  | 0   |     | 0  | 0     | 0  | 0  |    |
| 2978 | 39219090 | 未列名塑料板、片、膜、箔及扁条         | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 4.6 | 1.3  | 0   |     | 0  | 0     | 0  | 0  | 0  |
| 2979 | 39221000 | 塑料浴缸、淋浴盘及盥洗盆            | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  |     | 0    | 5   |     | 0  | 0     | 0  |    | 0  |
| 2980 | 39222000 | 塑料马桶坐圈及盖                | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  |     | 2    | 5   |     | 0  | 6     | 0  |    | 0  |
| 2981 | 39229000 | 塑料便盆、抽水箱等类似卫生洁具         | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  |     | 2    | 5   |     | 0  | 0     | 0  |    | 0  |
| 2982 | 39231000 | 塑料制盒、箱及类似品              | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 7   | 2    | 5   | 0   | 0  | 6     | 0  | 0  | 0  |
| 2983 | 39232100 | 乙烯聚合物制袋及包               | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  |     | 2    | 5   | 0   | 0  | 6     | 0  | 0  | 0  |
| 2984 | 39232900 | 其他塑料制的袋及包               | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  |     | 2    | 5   | 0   | 0  | 6     | 0  | 0  | 0  |
| 2985 | 39233000 | 塑料制坛、瓶及类似品              | 6.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  |     | 1.3  | 5   | 0   | 0  |       | 0  | 0  |    |
| 2986 | 39234000 | 塑料制卷轴、纤子、筒管及类似品         | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 7   | 0    | 5   | 0   | 0  | 0     | 0  |    |    |
| 2987 | 39235000 | 塑料制塞子、盖子及类似品            | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  |     | 2    | 5   | 0   | 0  | 6     | 0  | 0  | 0  |
| 2988 | 39239000 | 供运输或包装货物用其他塑料制品         | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 7   | 2    | 5   | 0   | 0  | 6     | 0  | 0  | 0  |
| 2989 | 39241000 | 塑料制餐具及厨房用具              | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  |     | 2    | 5   | 0   | 0  | 6     | 0  | 0  | 0  |
| 2990 | 39249000 | 塑料制其他家庭用具及卫生或盥洗用具       | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  |     | 2    | 5   | 0   | 0  | 6     | 0  | 0  | 0  |

| 序号   | 税则号列     | 商品描述                        | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |    |  |
|------|----------|-----------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|-----|----|------|-----|-----|----|-------|----|----|----|--|
|      |          |                             |                  | 东盟      |     |    |    |      |    |     |     |    |    | 其他  |    |      |     |     |    |       |    |    |    |  |
|      |          |                             |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太  | 智利 | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁 | 哥斯达黎加 | 香港 | 澳门 | 台湾 |  |
| 2991 | 39251000 | 塑料制四、柜、罐、桶及类似容器             | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 2  | 5    |     | 0   | 6  | 0     |    |    |    |  |
| 2992 | 39252000 | 塑料制门、窗及其框架、门框               | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 7  | 2    | 5   |     | 0  | 6     | 0  |    |    |  |
| 2993 | 39253000 | 塑料制窗板、百叶窗及类似制品              | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   |    | 0    | 5   |     | 0  | 0     | 0  |    |    |  |
| 2994 | 39259000 | 其他未列名的建筑用塑料制品               | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   |    | 2    | 5   |     | 0  | 6     | 0  | 0  |    |  |
| 2995 | 39261000 | 办公室或学校用塑料制品                 | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   |    | 2    | 5   | 0   | 0  | 0     | 0  |    |    |  |
| 2996 | 39262011 | 聚氯乙烯制手套（包括分指手套、连指手套及露指手套）   | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   |    | 2    |     | 0   | 0  | 0     | 0  | 0  |    |  |
| 2997 | 39262019 | 其他手套（包括分指手套、连指手套及露指手套）      | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   |    | 2    |     | 0   | 0  | 0     | 0  | 0  |    |  |
| 2998 | 39262090 | 其他塑料制衣服及衣着附件                | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   |    | 2    |     | 0   | 0  | 0     | 0  | 0  |    |  |
| 2999 | 39263000 | 塑料制家具、车厢及类似品的附件             | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   |    | 2    | 5   | 0   | 0  | 6     | 0  |    |    |  |
| 3000 | 39264000 | 塑料制小雕塑品及其他装饰品               | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 8.3 | 0  | 5    |     | 0   | 0  | 0     |    |    |    |  |
| 3001 | 39269010 | 塑料制机器及仪器用零件                 | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 9   | 2  | 5    | 0   | 0   | 6  | 0     | 0  | 0  | 0  |  |
| 3002 | 39269090 | 其他塑料制品                      | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 9.2 | 2  | 9.2  | 0   | 0   | 6  | 0     | 0  | 0  | 0  |  |
| 3003 | 40011000 | 天然胶乳                        | 20               |         |     |    |    |      |    |     |     |    |    |     | 0  |      | 0   |     |    | 8     |    |    |    |  |
| 3004 | 40012100 | 天然橡胶烟胶片                     | 20               |         |     |    |    |      |    |     |     |    |    |     | 17 | 0    | 17  |     | 0  |       | 8  |    |    |  |
| 3005 | 40012200 | 技术分类天然橡胶(TSNR)              | 20               |         |     |    |    |      |    |     |     |    |    |     |    | 0    |     | 0   |    | 8     |    |    |    |  |
| 3006 | 40012900 | 其他初级形状的天然橡胶                 | 20               |         |     |    |    |      |    |     |     |    |    |     | 17 | 0    | 17  |     | 0  |       | 8  |    |    |  |
| 3007 | 40013000 | 巴拉塔胶、古塔波胶、银胶菊胶、糖胶树胶及类似的天然树胶 | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  |      | 0   | 0   | 12 | 8     |    |    |    |  |
| 3008 | 40021110 | 羧基丁苯橡胶胶乳                    | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0  | 0     | 0  | 0  |    |  |
| 3009 | 40021190 | 丁苯橡胶胶乳                      | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0  | 0     | 0  | 0  |    |  |
| 3010 | 40021911 | 初级形状未经任何加工的丁苯橡胶             | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0  | 0     | 0  | 0  |    |  |
| 3011 | 40021912 | 初级形状的充油丁苯橡胶                 | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0  | 0     | 0  | 0  |    |  |
| 3012 | 40021913 | 初级形状的热塑丁苯橡胶                 | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0  | 0     | 0  | 0  |    |  |

| 序号   | 税则号列     | 商品描述                   | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |    |
|------|----------|------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|-----|----|------|-----|-----|----|-------|----|----|----|
|      |          |                        |                  | 东盟      |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |    |
|      |          |                        |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太  | 智利 | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁 | 哥斯达黎加 | 香港 | 澳门 | 台湾 |
| 3013 | 40021914 | 初级形状的充油热塑<br>丁苯橡胶      | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 0  | 5    |     | 0   | 0  | 0     | 0  |    |    |
| 3014 | 40021919 | 初级形状的其他丁苯<br>橡胶及羧基丁苯橡胶 | 7.5              |         |     |    |    |      |    |     |     |    |    |     | 0  |      |     | 0   | 0  | 0     | 0  |    |    |
| 3015 | 40021990 | 丁苯橡胶及羧基丁苯<br>橡胶板、片、带   | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7.1 | 0  | 5    |     | 0   | 0  | 0     | 0  |    |    |
| 3016 | 40022010 | 初级形状的丁二烯橡<br>胶         | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3017 | 40022090 | 丁二烯橡胶板、片、<br>带         | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7   | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3018 | 40023110 | 初级形状的异丁烯-异<br>戊二烯橡胶    | 6                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 5.6 | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3019 | 40023190 | 异丁烯-异戊二烯橡胶<br>板、片、带    | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7.1 | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3020 | 40023910 | 初级形状的其他卤代<br>丁基橡胶      | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3021 | 40023990 | 卤代丁基橡胶板、片<br>、带        | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7.1 | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3022 | 40024100 | 氯丁二烯橡胶胶乳               | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7.1 | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3023 | 40024910 | 初级形状的氯丁二烯<br>橡胶        | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3024 | 40024990 | 氯丁二烯橡胶板、片<br>、带        | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7.1 | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3025 | 40025100 | 丁腈橡胶胶乳                 | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7.1 | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3026 | 40025910 | 初级形状的丁腈橡胶              | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3027 | 40025990 | 丁腈橡胶板、片、带              | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3028 | 40026010 | 初级形状的异戊二烯<br>橡胶        | 3                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 0    |     | 0   | 0  | 0     |    |    |    |
| 3029 | 40026090 | 异戊二烯橡胶板、片<br>、带        | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 4.5 | 0  | 0    |     | 0   | 0  | 0     |    |    |    |
| 3030 | 40027010 | 初级形状的乙丙非共<br>轭二烯橡胶     | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3031 | 40027090 | 乙丙非共轭二烯橡胶<br>板、片、带     | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7.1 | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3032 | 40028000 | 天然橡胶与合成橡胶<br>的混合物      | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3033 | 40029100 | 其他未列名的合成橡<br>胶胶乳       | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0  | 0     |    |    |    |
| 3034 | 40029911 | 其他初级形状的合成<br>橡胶        | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0  | 0     | 0  |    | 0  |
| 3035 | 40029919 | 其他合成橡胶板、片<br>、带        | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0  | 0     | 0  |    | 0  |

| 序号   | 税则号列     | 商品描述                      | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |    |     |      |     |     |     |       |    |    |
|------|----------|---------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|----|-----|------|-----|-----|-----|-------|----|----|
|      |          |                           |                  | 东盟      |     |    |    |      |    |     |     |    |    | 其他 |     |      |     |     |     |       |    |    |
|      |          |                           |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太 | 智利  | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁  | 哥斯达黎加 | 香港 | 澳门 |
| 3036 | 40029990 | 从油类提取的油膏                  | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 0    | 0   | 0   | 0   | 0     |    |    |
| 3037 | 40030000 | 初级形状或板、片、带状再生橡胶           | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 0    | 5   | 0   | 0   | 0     | 0  |    |
| 3038 | 40040000 | 橡胶(硬质橡胶除外)废碎料及下脚料及其粉、粒    | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 7.6 | 0    | 5   | 0   | 0   | 0     |    |    |
| 3039 | 40051000 | 与碳黑等混合的未硫化复合橡胶            | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 5    | 0   | 0   | 0   |       | 0  |    |
| 3040 | 40052000 | 未硫化的复合橡胶溶液及分散体            | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 5    | 0   | 0   | 0   |       |    |    |
| 3041 | 40059100 | 其他未硫化的复合橡胶板、片、带           | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 5    | 0   | 0   | 0   |       |    |    |
| 3042 | 40059900 | 其他未硫化的初级形状复合橡胶            | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 5    | 0   | 0   | 0   | 0     |    |    |
| 3043 | 40061000 | 未硫化轮胎翻新用胎面补料胎条            | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 5    | 0   | 0   | 0   |       |    |    |
| 3044 | 40069010 | 未硫化橡胶的杆、管或型材及异型材          | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 5    | 0   | 0   | 0   |       |    |    |
| 3045 | 40069020 | 未硫化橡胶制品                   | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 11.2 | 0   | 0   | 2.8 | 5.6   |    |    |
| 3046 | 40070000 | 硫化橡胶线及绳                   | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 11.2 | 0   | 0   | 2.8 | 5.6   | 0  |    |
| 3047 | 40081100 | 海绵硫化橡胶制的板、片及带             | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 5    | 0   | 0   | 0   |       |    |    |
| 3048 | 40081900 | 海绵硫化橡胶制型材、异型材及杆           | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 5    | 0   | 0   | 0   |       |    |    |
| 3049 | 40082100 | 非海绵硫化橡胶制板、片及带             | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 5    | 0   | 0   | 0   |       |    |    |
| 3050 | 40082900 | 非海绵硫化橡胶型材、异型材及杆           | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 5    | 0   | 0   | 0   |       |    |    |
| 3051 | 40091100 | 未加强或未与其他材料合制硫化橡胶管, 未装有附件  | 10.5             | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 5    | 0   | 0   | 2.1 | 4.2   |    |    |
| 3052 | 40091200 | 未加强或未与其他材料合制硫化橡胶管, 装有附件   | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 5    | 0   | 0   | 0   |       |    |    |
| 3053 | 40092100 | 用金属加强或只与金属合制的硫化橡胶管, 未装有附件 | 10.5             | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 2.1 | 5    | 0   | 0   | 6.3 | 4.2   |    |    |
| 3054 | 40092200 | 用金属加强或只与金属合制的硫化橡胶管, 装有附件  | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 5    | 0   | 0   | 0   | 0     |    |    |



| 序号   | 税则号列     | 商品描述                                        | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |     |     |      |     |     |     |       |    |    |    |
|------|----------|---------------------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|-----|-----|------|-----|-----|-----|-------|----|----|----|
|      |          |                                             |                  | 东盟      |     |    |    |      |    |     |     |    |    |     |     |      |     |     |     |       |    |    |    |
|      |          |                                             |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太  | 智利  | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁  | 哥斯达黎加 | 香港 | 澳门 | 台湾 |
| 3055 | 40093100 | 用纺织材料加强或只与纺织材料合制硫化橡胶管，未装有附件                 | 10.5             | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 2.1 | 5    | 0   | 0   | 6.3 | 4.2   |    |    |    |
| 3056 | 40093200 | 用纺织材料加强或只与纺织材料合制硫化橡胶管，装有附件                  | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0   | 0     |    |    |    |
| 3057 | 40094100 | 用其他材料加强或与其他材料合制硫化橡胶管，未装有附件                  | 10.5             | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 2.1 | 5    | 0   | 0   | 6.3 | 4.2   |    |    |    |
| 3058 | 40094200 | 用其他材料加强或与其他材料合制硫化橡胶管，装有附件                   | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 2   | 5    | 0   | 0   | 6   | 0     |    |    |    |
| 3059 | 40101100 | 金属加强的硫化橡胶输送带及带料                             | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 2   | 5    |     | 0   | 6   | 0     |    |    |    |
| 3060 | 40101200 | 纺织材料加强的硫化橡胶输送带及带料                           | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 2   | 5    |     | 0   | 6   | 0     |    |    |    |
| 3061 | 40101900 | 其他硫化橡胶制的输送带及带料                              | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 6   | 0     |    |    |    |
| 3062 | 40103100 | 梯形截面的环形传动带（三角带），V形肋状的，外周长超过60厘米，但不超过180厘米   | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0   | 0     |    |    |    |
| 3063 | 40103200 | 梯形截面的环形传动带（三角带），V形肋状的除外，外周长超过60厘米，但不超过180厘米 | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0   | 0     |    |    |    |
| 3064 | 40103300 | 180CM<外周长≤240CM的三角带，V形肋状的                   | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0   | 0     |    |    |    |
| 3065 | 40103400 | 180CM<外周长≤240CM的三角带，V形肋状的除外                 | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0   | 0     |    |    |    |
| 3066 | 40103500 | 60CM<外周长≤150CM的环形同步带                        | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    | 0   | 0   | 0   | 0     |    |    |    |
| 3067 | 40103600 | 150CM<外周长≤198CM的环形同步带                       | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0   | 0     |    |    |    |
| 3068 | 40103900 | 其他硫化橡胶制的传动带及带料                              | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7.6 | 0   | 5    |     | 0   | 0   | 0     |    |    |    |
| 3069 | 40111000 | 机动小客车用新的充气橡胶轮胎                              | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 9.4 | 2   | 5    | 0   | 0   |     | 0     |    |    | 0  |

| 序号   | 税则号列     | 商品描述                                         | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |     |     |      |     |     |      |       |    |    |    |
|------|----------|----------------------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|-----|-----|------|-----|-----|------|-------|----|----|----|
|      |          |                                              |                  | 东盟      |     |    |    |      |    |     |     |    |    | 其他  |     |      |     |     |      |       |    |    |    |
|      |          |                                              |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太  | 智利  | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁   | 哥斯达黎加 | 香港 | 澳门 | 台湾 |
| 3070 | 40112000 | 客或货运车用新的充气橡胶轮胎                               | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 9.4 | 2   | 5    | 0   | 0   | 6    | 0     |    |    | 0  |
| 3071 | 40113000 | 航空器用新的充气橡胶轮胎                                 | 1                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 0    |     | 0   | 0    | 0     |    |    |    |
| 3072 | 40114000 | 摩托车用新的充气橡胶轮胎                                 | 15               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 12   | 0   | 0   | 9    | 6     |    |    | 0  |
| 3073 | 40115000 | 自行车用新的充气橡胶轮胎                                 | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   |      | 0   | 0   | 12   | 8     |    |    | 0  |
| 3074 | 40116100 | 农业或林业车辆及机器用人字形胎面或类似胎面的新充气橡胶轮胎                | 17.5             | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 14   | 0   | 0   | 10.5 | 7     |    |    | 0  |
| 3075 | 40116200 | 辎圈尺寸不超过61CM的建筑或工业搬运车辆及机器用人字形胎面或类似胎面的新充气橡胶轮胎  | 17.5             | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 3.5 | 14   | 0   | 0   | 10.5 | 7     |    |    |    |
| 3076 | 40116300 | 辎圈>61CM建筑或工业搬运车辆及机器用人字形胎面或类似胎面的新充气橡胶轮胎       | 17.5             | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 3.5 | 14   | 0   | 0   | 10.5 | 7     |    |    |    |
| 3077 | 40116900 | 其他人字形胎面或类似胎面的新充气橡胶轮胎                         | 17.5             | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 3.5 | 14   | 0   | 0   | 10.5 | 7     |    |    | 0  |
| 3078 | 40119200 | 农业或林业车辆及机器用非人字形胎面或类似胎面的新充气橡胶轮胎               | 25               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   |      | 0   | 0   |      | 10    |    |    | 0  |
| 3079 | 40119300 | 辎圈尺寸不超过61CM的建筑或工业搬运车辆及机器用非人字形胎面或类似胎面的新充气橡胶轮胎 | 25               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   |      | 0   | 0   |      | 10    |    |    |    |
| 3080 | 40119400 | 辎圈>61CM建筑或工业搬运车辆及机器用非人字形胎面或类似胎面的新充气橡胶轮胎      | 25               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 5   |      | 0   | 0   |      | 10    |    |    |    |
| 3081 | 40119900 | 其他新的充气橡胶轮胎                                   | 25               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 5   |      | 0   | 0   |      | 10    |    |    |    |

| 序号   | 税则号列     | 商品描述                   | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |    |     |      |     |     |      |       |    |    |    |
|------|----------|------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|----|-----|------|-----|-----|------|-------|----|----|----|
|      |          |                        |                  | 东盟      |     |    |    |      |    |     |     |    |    |    |     |      |     |     |      |       |    |    |    |
|      |          |                        |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太 | 智利  | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁   | 哥斯达黎加 | 香港 | 澳门 | 台湾 |
| 3082 | 40121100 | 机动小客车(包括旅行小客车及赛车)用翻新轮胎 | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   |      | 0   | 0   | 12   | 8     |    |    |    |
| 3083 | 40121200 | 机动大客车或货运机动车用翻新轮胎       | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   |      | 0   | 0   | 12   | 8     | 0  |    |    |
| 3084 | 40121300 | 航空器用翻新轮胎               | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   |      | 0   | 0   | 12   | 8     | 0  |    |    |
| 3085 | 40121900 | 其他翻新轮胎                 | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   |      | 0   | 0   | 12   | 8     |    |    |    |
| 3086 | 40122010 | 汽车用旧的充气橡胶轮胎            | 25               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   |      | 0   | 0   |      | 10    | 0  |    |    |
| 3087 | 40122090 | 其他用途旧的充气橡胶轮胎           | 25               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   |      | 0   | 0   |      | 10    | 0  |    |    |
| 3088 | 40129010 | 航空器用实心或半实心橡胶轮胎         | 3                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 0    |     | 0   | 0    | 0     |    |    |    |
| 3089 | 40129020 | 汽车用实心或半实心橡胶轮胎          | 22               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   |      | 0   | 0   | 13.2 | 8.8   |    |    |    |
| 3090 | 40129090 | 其他用实心或半实心橡胶轮胎          | 22               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   |      | 0   | 0   | 13.2 | 8.8   |    |    |    |
| 3091 | 40131000 | 汽车用橡胶内胎                | 15               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 13 | 0   | 7.5  | 0   | 0   | 9    | 6     |    |    |    |
| 3092 | 40132000 | 自行车用橡胶内胎               | 15               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 12   | 0   | 0   | 9    | 6     |    |    |    |
| 3093 | 40139010 | 航空器用橡胶内胎               | 3                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 0    |     | 0   | 0    | 0     |    |    |    |
| 3094 | 40139090 | 其他用橡胶内胎                | 15               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 12   | 0   | 0   | 9    | 6     |    |    |    |
| 3095 | 40141000 | 硫化橡胶制避孕套               | 0                |         |     |    |    |      |    |     |     |    |    |    |     |      |     |     |      |       |    |    |    |
| 3096 | 40149000 | 硫化橡胶制其他卫生及医疗用品         | 17.5             | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 14   | 0   | 0   | 10.5 | 7     |    | 0  |    |
| 3097 | 40151100 | 硫化橡胶制外科用手套             | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 5    |     | 0   | 0    | 0     |    |    |    |
| 3098 | 40151900 | 硫化橡胶制其他手套              | 18               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   |      | 0   | 0   | 10.8 | 7.2   |    |    |    |
| 3099 | 40159010 | 医疗用硫化橡胶衣着用品及附件         | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 5    |     | 0   | 0    | 0     |    |    |    |
| 3100 | 40159090 | 其他硫化橡胶制衣着用品及附件         | 15               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   |      | 0   | 0   | 9    | 6     |    |    |    |
| 3101 | 40161010 | 硫化海绵橡胶制机器及仪器用零件        | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 5    |     | 0   | 0    | 0     |    |    |    |
| 3102 | 40161090 | 硫化海绵橡胶制其他制品            | 15               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 12   | 0   | 0   | 9    | 6     |    |    |    |
| 3103 | 40169100 | 硫化橡胶制铺地制品及门垫           | 18               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 3.6 |      | 0   | 0   | 10.8 | 7.2   | 0  |    |    |
| 3104 | 40169200 | 硫化橡胶制橡皮擦               | 18               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   |      |     | 0   | 10.8 | 7.2   |    |    |    |
| 3105 | 40169310 | 硫化橡胶制机器、仪器用垫片、垫圈及其他密封垫 | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0   | 5    |     | 0   | 0    | 0     | 0  |    |    |

| 序号   | 税则号列     | 商品描述                          | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |     |     |      |     |     |      |       |    |    |    |
|------|----------|-------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|-----|-----|------|-----|-----|------|-------|----|----|----|
|      |          |                               |                  | 东盟      |     |    |    |      |    |     |     |    |    | 其他  |     |      |     |     |      |       |    |    |    |
|      |          |                               |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太  | 智利  | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁   | 哥斯达黎加 | 香港 | 澳门 | 台湾 |
| 3106 | 40169390 | 硫化橡胶制其他用垫片、垫圈、及其他密封垫          | 15               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 0   |      | 0   | 0   | 9    | 6     | 0  |    |    |
| 3107 | 40169400 | 硫化橡胶制船舶或码头的碰垫                 | 18               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 0   |      | 0   | 0   | 10.8 | 7.2   |    |    |    |
| 3108 | 40169500 | 硫化橡胶制其他可充气制品                  | 18               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 0   |      | 0   | 0   | 10.8 | 7.2   |    | 0  |    |
| 3109 | 40169910 | 硫化橡胶制机器及仪器用其他零件               | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7.6 | 0   | 5    |     | 0   | 0    | 0     |    | 0  |    |
| 3110 | 40169990 | 其他未列名硫化橡胶制品                   | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 9.5 | 2   | 5    | 0   | 0   | 6    | 0     |    | 0  |    |
| 3111 | 40170010 | 各种形状的硬质橡胶(包括废碎料)              | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 5    |     | 0   | 0    | 0     |    | 0  |    |
| 3112 | 40170020 | 硬质橡胶制品                        | 15               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 12   | 0   | 0   | 9    | 6     |    | 0  |    |
| 3113 | 41012011 | 规定重量范围内的未剖层整张生牛皮，经逆鞣处理的       | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 0   | 5    |     | 0   | 0    | 0     | 0  |    |    |
| 3114 | 41012019 | 规定重量范围内的未剖层整张生牛皮，经逆鞣处理的除外     | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 0    |     | 0   | 0    | 0     | 0  |    |    |
| 3115 | 41012020 | 规定重量范围内的未剖层整张生马皮              | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 0    |     | 0   | 0    | 3.5   | 0  |    |    |
| 3116 | 41015011 | 经逆鞣处理的重量>16公斤的整张生牛皮           | 8.4              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7   | 0   | 5    |     | 0   | 0    | 0     |    |    |    |
| 3117 | 41015019 | 重量>16公斤的整张生牛皮，经逆鞣处理的除外        | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 0    |     | 0   | 0    | 0     |    |    |    |
| 3118 | 41015020 | 重量>16公斤的整张生马皮                 | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 0    |     | 0   | 0    | 3.5   |    |    |    |
| 3119 | 41019011 | 其他（包括整张或半张的背皮及腹皮）经逆鞣处理的生牛皮    | 8.4              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7   | 0   | 5    |     | 0   | 0    | 0     |    |    |    |
| 3120 | 41019019 | 其他（包括整张或半张的背皮及腹皮）生牛皮，经逆鞣处理的除外 | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 0    |     | 0   | 0    | 0     |    |    |    |
| 3121 | 41019020 | 其他（包括整张或半张的背皮及腹皮）生马皮          | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0   | 0    |     | 0   | 0    | 3.5   |    |    |    |
| 3122 | 41021000 | 带毛的绵羊或羔羊生皮                    | 7                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 1.4 | 5    |     | 0   |      | 4.9   |    |    |    |

| 序号   | 税则号列     | 商品描述                   | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |     |    |      |     |     |     |       |    |    |    |
|------|----------|------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|-----|----|------|-----|-----|-----|-------|----|----|----|
|      |          |                        |                  | 东盟      |     |    |    |      |    |     |     |    |    |     |    |      |     |     |     |       |    |    |    |
|      |          |                        |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太  | 智利 | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁  | 哥斯达黎加 | 香港 | 澳门 | 台湾 |
| 3123 | 41022110 | 浸酸的不带毛绵羊或羔羊生皮，经逆鞣处理的   | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 0  | 11.2 | 0   | 4.7 |     | 9.8   |    |    |    |
| 3124 | 41022190 | 浸酸的不带毛绵羊或羔羊生皮，经逆鞣处理的除外 | 9                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 8   | 0  | 5    |     | 0   | 0   | 6.3   |    |    |    |
| 3125 | 41022910 | 其他不带毛的绵羊或羔羊生皮，经逆鞣处理的   | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 7    | 0   | 0   | 2.8 | 9.8   |    |    |    |
| 3126 | 41022990 | 其他不带毛的绵羊或羔羊生皮，经逆鞣处理的除外 | 7                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 6   | 0  | 5    |     | 0   | 0   | 4.9   |    |    |    |
| 3127 | 41032000 | 爬行动物的生皮                | 9                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0   | 6.3   |    |    |    |
| 3128 | 41033000 | 生猪皮                    | 9                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0   | 6.3   |    |    |    |
| 3129 | 41039011 | 经逆鞣处理的山羊板皮             | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0   | 6.3   |    |    |    |
| 3130 | 41039019 | 山羊板皮，经逆鞣处理的除外          | 9                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0   | 6.3   |    |    |    |
| 3131 | 41039021 | 经逆鞣处理的其他山羊或小山羊皮        | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 7    | 0   | 0   | 2.8 | 9.8   |    |    |    |
| 3132 | 41039029 | 其他山羊或小山羊皮，经逆鞣处理的除外     | 9                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0   | 6.3   |    |    |    |
| 3133 | 41039090 | 其他生皮                   | 9                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 0  | 5    |     | 0   | 0   | 6.3   | 0  |    |    |
| 3134 | 41041111 | 全粒面未剖层或粒面剖层蓝湿牛皮        | 7                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 3.5 | 0  | 0    |     | 0   | 1.4 | 4.9   |    |    |    |
| 3135 | 41041119 | 其他全粒面未剖层或粒面剖层湿牛皮革      | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 4   | 0  | 0    |     | 0   | 0   | 5.6   | 0  |    |    |
| 3136 | 41041120 | 全粒面未剖层或粒面剖层马皮革         | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 2.5 | 0  | 0    |     | 0   | 0   | 3.5   | 0  |    |    |
| 3137 | 41041911 | 其他蓝湿牛皮                 | 6                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 3   | 0  | 3    |     | 0   | 1.4 | 4.9   |    |    |    |
| 3138 | 41041919 | 其他湿牛皮革                 | 7                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 3.5 | 0  | 0    |     | 0   | 0   | 4.9   | 0  |    |    |
| 3139 | 41041920 | 其他湿马皮革                 | 7                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 3.5 | 0  | 0    |     | 0   | 0   | 4.9   | 0  |    |    |
| 3140 | 41044100 | 全粒面未剖层或粒面剖层干革（坯革）      | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 3.5 | 0  | 0    |     | 0   | 0   | 3.5   | 0  |    |    |
| 3141 | 41044910 | 其他机器带用于革（坯革）           | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 3.5 | 0  | 0    |     | 0   | 0   | 3.5   |    |    |    |
| 3142 | 41044990 | 其他干革（坯革）               | 7                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 4.9 | 0  | 4.9  |     | 0   | 0   | 4.9   | 0  |    |    |
| 3143 | 41051010 | 蓝湿绵羊或羔羊皮               | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 7   | 0  | 5    | 0   | 4.7 |     | 9.8   |    |    |    |
| 3144 | 41051090 | 其他绵羊或羔羊湿皮革             | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 5   | 0  | 5    |     | 0   | 0   | 7     |    |    |    |

| 序号   | 税则号列     | 商品描述               | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |                                      |      |     |      |    |       |     |     |    |  |  |
|------|----------|--------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|--------------------------------------|------|-----|------|----|-------|-----|-----|----|--|--|
|      |          |                    |                  | 东盟      |     |    |    |      |    |     |     |    |    | 亚太 智利 巴基斯坦 新加坡 新西兰 秘鲁 哥斯达黎加 香港 澳门 台湾 |      |     |      |    |       |     |     |    |  |  |
|      |          |                    |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 智利                                   | 巴基斯坦 | 新加坡 | 新西兰  | 秘鲁 | 哥斯达黎加 | 香港  | 澳门  | 台湾 |  |  |
| 3145 | 41053000 | 绵羊或羔羊干革（坯革）        | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    | 5.6  | 0   | 5.6  |    | 0     | 0   | 5.6 |    |  |  |
| 3146 | 41062100 | 山羊或山羊皮湿革           | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    | 12   | 0   | 12   | 0  | 0     | 2.8 | 9.8 |    |  |  |
| 3147 | 41062200 | 山羊或山羊皮干革（坯革）       | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    | 9.8  | 0   | 9.8  | 0  | 4.7   |     | 9.8 |    |  |  |
| 3148 | 41063110 | 蓝湿猪皮               | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   | 11.2 | 0  | 0     | 2.8 | 9.8 |    |  |  |
| 3149 | 41063190 | 其他猪皮湿革             | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   | 7    | 0  | 0     | 2.8 | 9.8 |    |  |  |
| 3150 | 41063200 | 猪皮干革（坯革）           | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   | 11.2 | 0  | 0     | 2.8 | 9.8 |    |  |  |
| 3151 | 41064000 | 爬行动物皮革             | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   | 7    | 0  | 0     | 2.8 | 9.8 |    |  |  |
| 3152 | 41069100 | 其他未列名动物皮湿革（包括蓝湿皮革） | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   | 11.2 | 0  | 0     | 2.8 | 9.8 |    |  |  |
| 3153 | 41069200 | 其他未列名动物皮干革（坯革）     | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   | 11.2 | 0  | 0     | 2.8 | 9.8 |    |  |  |
| 3154 | 41071110 | 已鞣全粒面未剖层整张牛皮革      | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   |      |    | 0     |     | 5.6 | 0  |  |  |
| 3155 | 41071120 | 已鞣全粒面未剖层整张马皮革      | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   | 0    |    | 0     | 0   | 3.5 | 0  |  |  |
| 3156 | 41071210 | 已鞣粒面剖层整张牛皮革        | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   |      |    | 0     |     | 5.6 | 0  |  |  |
| 3157 | 41071220 | 已鞣粒面剖层整张马皮革        | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   | 0    |    | 0     | 0   | 3.5 | 0  |  |  |
| 3158 | 41071910 | 已鞣机器带用整张牛马皮革       | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   | 0    |    | 0     | 0   | 3.5 |    |  |  |
| 3159 | 41071990 | 其他已鞣整张牛马皮革         | 7                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   |      |    | 0     |     | 4.9 | 0  |  |  |
| 3160 | 41079100 | 已鞣全粒面未剖层非整张牛马皮革    | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   | 0    |    | 0     | 0   | 3.5 |    |  |  |
| 3161 | 41079200 | 已鞣粒面剖层非整张牛马皮革      | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   |      |    | 0     | 0   | 3.5 |    |  |  |
| 3162 | 41079910 | 已鞣机器带用非整张牛马皮革      | 5                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   | 0    |    | 0     | 0   | 3.5 |    |  |  |
| 3163 | 41079990 | 其他已鞣非整张牛马皮革        | 7                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   |      |    | 0     | 0   | 4.9 | 0  |  |  |
| 3164 | 41120000 | 已鞣进一步加工的不带毛绵羊或羔羊皮革 | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    | 5.6  | 0   | 5.6  |    | 0     | 0   | 5.6 | 0  |  |  |
| 3165 | 41131000 | 已鞣进一步加工的不带毛山羊或山羊皮革 | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    | 9.8  | 0   | 9.8  | 0  | 4.7   |     | 9.8 | 0  |  |  |
| 3166 | 41132000 | 已鞣进一步加工的不带毛猪皮革     | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   |      | 0  | 0     | 2.8 | 9.8 | 0  |  |  |
| 3167 | 41133000 | 已鞣进一步加工的不带毛爬行动物皮革  | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    |      | 0   | 11.2 | 0  | 0     | 2.8 | 9.8 |    |  |  |

| 序号   | 税则号列     | 商品描述                                 | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |     |     |    |      |     |     |     |       |    |    |
|------|----------|--------------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|-----|-----|----|------|-----|-----|-----|-------|----|----|
|      |          |                                      |                  | 东盟      |     |    |    |      |    |     |     |    |     |     |    |      |     |     |     |       |    |    |
|      |          |                                      |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南  | 亚太  | 智利 | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁  | 哥斯达黎加 | 香港 | 澳门 |
| 3168 | 41139000 | 其他已鞣进一步加工的不带毛动物皮革                    | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  |     | 0   |    | 0    | 0   | 2.8 | 9.8 |       |    |    |
| 3169 | 41141000 | 油鞣皮革                                 | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  |     | 2.8 |    | 0    | 0   | 8.4 | 9.8 |       |    |    |
| 3170 | 41142000 | 漆皮及层压漆皮; 镀金属皮革                       | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 9   | 2   | 9  | 0    | 0   |     | 7   |       |    |    |
| 3171 | 41151000 | 以皮革或皮革纤维为基本成分的再生皮革, 成块、成张或成条, 不论是否成卷 | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  |     | 0   |    | 0    | 0   |     | 9.8 |       |    |    |
| 3172 | 41152000 | 皮革或再生皮革边角料; 皮革粉末                     | 14               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  |     | 0   |    | 0    | 0   | 2.8 | 9.8 |       |    |    |
| 3173 | 42010000 | 各种材料制成的鞍具及挽具, 适合各种动物用                | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 12  | 0   | 10 | 0    | 0   | 12  | 8   |       | 0  |    |
| 3174 | 42021110 | 以皮革、再生皮革作面的衣箱                        | 15               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  |     | 0   | 12 | 0    | 0   | 9   | 6   |       |    |    |
| 3175 | 42021190 | 以皮革、再生皮革作面的箱包                        | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  |     | 0   | 5  |      | 0   | 0   | 0   |       |    |    |
| 3176 | 42021210 | 以塑料或纺织材料作面的衣箱                        | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 17  | 0   | 16 | 0    | 0   | 12  | 8   |       |    | 0  |
| 3177 | 42021290 | 塑料或纺织材料作面的其他箱包                       | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 17  | 0   | 16 | 0    | 0   | 12  | 8   |       | 0  | 0  |
| 3178 | 42021900 | 其他材料制箱包                              | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  |     | 0   |    | 0    | 0   | 12  | 8   |       |    | 0  |
| 3179 | 42022100 | 以皮革、再生皮革作面的手提包                       | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 6.9 | 2   | 5  |      | 0   | 6   | 0   | 0     | 0  |    |
| 3180 | 42022200 | 以塑料片或纺织材料作面的手提包                      | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 8.2 | 2   | 5  | 0    | 0   | 6   | 0   |       | 0  | 0  |
| 3181 | 42022900 | 以钢纸或纸板作面的手提包                         | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 14  | 0   | 14 | 0    | 0   | 12  | 8   |       | 0  |    |
| 3182 | 42023100 | 以皮革、再生皮革作面的钱包等物品                     | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 6.9 | 0   | 5  |      | 0   | 0   | 0   |       | 0  |    |
| 3183 | 42023200 | 以塑料或纺织品作面的钱包等物品                      | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 14  | 0   | 14 | 0    | 0   | 12  | 8   |       | 0  |    |
| 3184 | 42023900 | 以钢纸或纸板作面的钱包等物品                       | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 14  | 0   | 14 | 0    | 0   | 12  | 8   |       |    |    |
| 3185 | 42029100 | 皮革、再生皮革作面的其他容器                       | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 8.5 | 0   | 5  |      | 0   | 0   | 0   |       | 0  |    |
| 3186 | 42029200 | 以塑料或纺织材料作面的其他容器                      | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 8.5 | 2   | 5  | 0    | 0   | 6   | 0   |       | 0  |    |
| 3187 | 42029900 | 以钢纸或纸板作面的其他容器                        | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  |     | 0   |    | 0    | 0   | 12  | 8   |       | 0  |    |

| 序号   | 税则号列     | 商品描述                       | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |    |    |      |     |     |     |       |    |    |    |
|------|----------|----------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|----|----|------|-----|-----|-----|-------|----|----|----|
|      |          |                            |                  | 东盟      |     |    |    |      |    |     |     |    |    | 亚太 | 智利 | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁  | 哥斯达黎加 | 香港 | 澳门 | 台湾 |
|      |          |                            |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 |    |    |      |     |     |     |       |    |    |    |
| 3188 | 42031000 | 皮革或再生皮革制的衣服                | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 2  | 0    |     | 0   | 6   | 0     | 0  | 0  |    |
| 3189 | 42032100 | 皮革或再生皮革制专供运动用手套            | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 14 | 0  | 0    | 0   | 0   | 12  | 8     | 0  | 0  |    |
| 3190 | 42032910 | 皮革或再生皮革制的劳保手套              | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 4  | 0    | 0   | 0   | 12  | 8     | 0  | 0  |    |
| 3191 | 42032990 | 皮革或再生皮革制的其他手套              | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 4  | 0    | 0   | 0   | 12  | 8     | 0  | 0  |    |
| 3192 | 42033010 | 皮革或再生皮革制腰带                 | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 2  | 0    |     | 0   | 6   | 0     | 0  | 0  |    |
| 3193 | 42033020 | 皮革或再生皮革制的腰带及子弹带            | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 2  | 0    |     | 0   | 6   | 0     | 0  |    |    |
| 3194 | 42034000 | 皮革或再生皮革制的其他衣着附件            | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0  | 0    | 0   | 0   | 12  | 8     | 0  | 0  |    |
| 3195 | 42050010 | 皮革或再生皮革制坐具套                | 12               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0  | 6    | 0   | 0   | 2.4 | 4.8   | 0  |    |    |
| 3196 | 42050020 | 机器、机械器具或其他专门技术用途的皮革或再生皮革制品 | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0  | 5    |     | 0   | 0   | 0     |    |    |    |
| 3197 | 42050090 | 皮革或再生皮革的其他制品               | 12               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0  | 6    | 0   | 0   | 7.2 | 4.8   | 0  |    |    |
| 3198 | 42060000 | 肠线、肠膜、膀胱或筋腱制品              | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0  |      | 0   | 0   | 12  | 8     |    |    |    |
| 3199 | 43011000 | 整张生水貂皮                     | 15               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0  | 12   | 0   | 0   | 9   | 6     | 0  |    |    |
| 3200 | 43013000 | 阿斯特拉罕等羔羊的整张生毛皮，不论是否带头、尾或爪  | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0  |      | 0   | 0   | 12  | 8     | 0  |    |    |
| 3201 | 43016000 | 整张生狐皮                      | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0  |      | 0   | 0   | 12  | 8     | 0  |    |    |
| 3202 | 43018010 | 整张生兔皮                      | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0  |      | 0   | 0   | 12  | 8     | 0  |    |    |
| 3203 | 43018090 | 整张的其他生毛皮                   | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0  |      | 0   | 0   | 12  | 8     | 0  |    |    |
| 3204 | 43019010 | 黄鼠狼尾                       | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0  |      | 0   | 0   | 12  | 8     | 0  |    |    |
| 3205 | 43019090 | 适合加工皮货用的其他未鞣头、尾、爪          | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0  |      | 0   | 0   | 12  | 8     | 0  |    |    |
| 3206 | 43021100 | 已鞣未缝制的整张水貂皮                | 12               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0  | 6    | 0   | 0   | 2.4 | 4.8   | 0  |    |    |
| 3207 | 43021910 | 已鞣未缝制的贵重毛皮（貂皮、狐皮、水獭及旱獭等）   | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0  | 5    |     | 0   | 0   | 0     | 0  |    |    |
| 3208 | 43021920 | 已鞣未缝制的整张兔皮                 | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |    | 0  | 5    |     | 0   | 0   | 0     | 0  |    |    |



| 序号   | 税则号列     | 商品描述                            | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |
|------|----------|---------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|-----|------|-----|-----|------|-------|----|----|----|
|      |          |                                 |                  | 东盟      |     |    |    |      |    |     |     |    |    | 亚太  |      |     |     |      |       |    |    |    |
|      |          |                                 |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 智利  | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁   | 哥斯达黎加 | 香港 | 澳门 | 台湾 |
| 3209 | 43021930 | 已鞣未缝制阿斯特拉罕等羔羊皮，不论是否带头、尾或爪       | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   |      | 0   | 0   | 12   | 8     | 0  |    |    |
| 3210 | 43021990 | 已鞣未缝制的其他毛皮                      | 10               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   |      |     | 0   | 0    | 0     | 0  |    |    |
| 3211 | 43022000 | 已鞣未缝制的头、尾、爪及其他块片                | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   |      | 0   | 0   | 12   | 8     | 0  |    |    |
| 3212 | 43023010 | 已鞣已缝制的贵重毛皮及其块、片                 | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   |      | 0   | 0   | 12   | 8     | 0  |    |    |
| 3213 | 43023090 | 已鞣已缝制的其他整张毛皮及块片                 | 20               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   |      | 0   | 0   | 12   | 8     | 0  |    |    |
| 3214 | 43031010 | 毛皮衣服                            | 23               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 4.6 |      | 0   | 0   | 13.8 | 9.2   | 0  |    |    |
| 3215 | 43031020 | 毛皮衣着附件                          | 18               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 3.6 |      | 0   | 0   | 10.8 | 7.2   | 0  |    |    |
| 3216 | 43039000 | 毛皮制其他物品                         | 18               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  |     | 14.4 | 0   | 0   | 3.6  | 7.2   | 0  |    |    |
| 3217 | 43040010 | 人造毛皮                            | 18               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   |      | 0   | 0   | 10.8 | 7.2   | 0  |    |    |
| 3218 | 43040020 | 人造毛皮制品                          | 18               | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   |      | 0   | 0   | 10.8 | 7.2   | 0  |    |    |
| 3219 | 44011000 | 薪柴                              | 0                |         |     |    |    |      |    |     |     |    |    | 0   | 14.4 | 0   | 0   | 10.8 | 7.2   | 0  |    |    |
| 3220 | 44012100 | 针叶木木片或木粒                        | 0                |         |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |
| 3221 | 44012200 | 非针叶木木片或木粒                       | 0                |         |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |
| 3222 | 44013100 | 木屑棒                             | 0                |         |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |
| 3223 | 44013900 | 其他锯末、木废料及碎片，不论是否粘结成原木段、块、片或类似形状 | 0                |         |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |
| 3224 | 44021000 | 竹炭                              | 10.5             | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5    | 0   | 0   | 2.1  | 4.2   |    |    |    |
| 3225 | 44029000 | 木炭                              | 10.5             | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0   | 5    | 0   | 0   | 2.1  | 4.2   |    |    |    |
| 3226 | 44031000 | 用油漆、着色剂、防腐剂等处理的原木               | 0                |         |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |
| 3227 | 44032010 | 红松和樟子松                          | 0                |         |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |
| 3228 | 44032020 | 白松（云杉和冷杉）                       | 0                |         |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |
| 3229 | 44032030 | 辐射松                             | 0                |         |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |
| 3230 | 44032040 | 落叶松                             | 0                |         |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |
| 3231 | 44032090 | 其他针叶木                           | 0                |         |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |
| 3232 | 44034100 | 深红色红柳桉木、浅红色红柳桉木及巴栳红柳桉木原木        | 0                |         |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |
| 3233 | 44034910 | 柚木原木                            | 0                |         |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |
| 3234 | 44034920 | 奥克曼（奥克榄）原木                      | 0                |         |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |
| 3235 | 44034930 | 龙脑香木原木                          | 0                |         |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |
| 3236 | 44034940 | 山樟（香木）原木                        | 0                |         |     |    |    |      |    |     |     |    |    |     |      |     |     |      |       |    |    |    |

| 序号   | 税则号列     | 商品描述                     | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
|------|----------|--------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|-----|----|------|-----|-----|----|-------|----|----|
|      |          |                          |                  | 东盟      |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
|      |          |                          |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太  | 智利 | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁 | 哥斯达黎加 | 香港 | 澳门 |
| 3237 | 44034950 | 印加木（波罗格）原木               | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3238 | 44034960 | 大千巴豆（门格里斯或康派斯）原木         | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3239 | 44034970 | 异翅香木原木                   | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3240 | 44034990 | 其他方法处理的其他热带原木            | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3241 | 44039100 | 栎木原木                     | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3242 | 44039200 | 山毛榉木原木                   | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3243 | 44039910 | 楠木原木                     | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3244 | 44039920 | 樟木原木                     | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3245 | 44039930 | 红木原木                     | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3246 | 44039940 | 泡桐木原木                    | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3247 | 44039950 | 水曲柳原木                    | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3248 | 44039960 | 北美硬阔叶木原木（包括樱桃木、黑胡桃木、枫木）  | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3249 | 44039980 | 其他未列名的温带非针叶原木            | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3250 | 44039990 | 其他未列名非针叶原木               | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3251 | 44041000 | 针叶木的箍木、木劈条、木桩、木棒及类似品，木片条 | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 1.6 | 5  | 0    | 0   | 0   | 0  |       |    |    |
| 3252 | 44042000 | 非针叶木箍木、木劈条、木桩、木棒及类似品，木片条 | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 1.6 | 5  | 0    | 0   | 0   | 0  |       |    |    |
| 3253 | 44050000 | 木丝及木粉                    | 8                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 1.6 | 5  | 0    | 0   | 0   | 0  |       |    |    |
| 3254 | 44061000 | 未浸渍的铁道及电车道枕木             | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3255 | 44069000 | 已浸渍的铁道及电车道枕木             | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3256 | 44071010 | 红松和樟子松厚板材                | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3257 | 44071020 | 白松（云杉和冷杉）厚板材             | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3258 | 44071030 | 辐射松厚板材                   | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3259 | 44071040 | 花旗松厚板材                   | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |
| 3260 | 44071090 | 其他针叶木厚板材                 | 0                |         |     |    |    |      |    |     |     |    |    |     |    |      |     |     |    |       |    |    |

| 序号   | 税则号列     | 商品描述                                                          | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
|------|----------|---------------------------------------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|----|----|------|-----|-----|----|-------|----|----|
|      |          |                                                               |                  | 东盟      |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
|      |          |                                                               |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太 | 智利 | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁 | 哥斯达黎加 | 香港 | 澳门 |
| 3261 | 44072100 | 桃花心木地板材，经纵锯、纵切、刨切，不论是否刨平、砂光或指榫结合，厚度超过6mm                      | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
| 3262 | 44072200 | 维罗蔻、细孔绿心樟、轻木地板材，经纵锯、纵切、刨切，不论是否刨平、砂光或指榫结合，厚度超过6mm              | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
| 3263 | 44072500 | 深红色红柳桉木、浅红色红柳桉木及巴栳红柳桉木地板材，经纵锯、纵切、刨切，不论是否刨平、砂光或指榫结合，厚度超过6mm    | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
| 3264 | 44072600 | 白柳桉木、白色红柳桉木、白色柳桉木、黄色红柳桉木及阿兰木，经纵锯、纵切、刨切，不论是否刨平、砂光或指榫结合，厚度超过6mm | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
| 3265 | 44072700 | 卡雅楝木地板材，经纵锯、纵切、刨切，不论是否刨平、砂光或指榫结合，厚度超过6mm                      | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
| 3266 | 44072800 | 绿柄桑木地板材，经纵锯、纵切、刨切，不论是否刨平、砂光或指榫结合，厚度超过6mm                      | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
| 3267 | 44072910 | 柚木地板材，经纵锯、纵切、刨切，不论是否刨平、砂光或指榫结合，厚度超过6mm                        | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
| 3268 | 44072920 | 非洲桃花心木地板材                                                     | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
| 3269 | 44072930 | 波罗格地板材                                                        | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |

| 序号   | 税则号列     | 商品描述                                        | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |
|------|----------|---------------------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|----|----|------|-----|-----|----|
|      |          |                                             |                  | 东盟      |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |
|      |          |                                             |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太 | 智利 | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁 |
|      |          |                                             |                  | 哥斯达黎加   | 香港  | 澳门 | 台湾 |      |    |     |     |    |    |    |    |      |     |     |    |
| 3270 | 44072990 | 其他列名的热带木材，经纵锯、纵切、刨切，不论是否刨平、砂光或指榫结合，厚度超过6mm  | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |
| 3271 | 44079100 | 栎木地板，经纵锯、纵切、刨切，不论是否刨平、砂光或指榫结合，厚度超过6mm       | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |
| 3272 | 44079200 | 山毛榉木地板，经纵锯、纵切、刨切，不论是否刨平、砂光或指榫结合，厚度超过6mm     | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |
| 3273 | 44079300 | 枫木厚板材                                       | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |
| 3274 | 44079400 | 樱桃木厚板材                                      | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |
| 3275 | 44079500 | 白蜡木厚板材                                      | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |
| 3276 | 44079910 | 樟木、楠木、红木地板，经纵锯、纵切、刨切，不论是否刨平、砂光或指榫结合，厚度超过6mm | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |
| 3277 | 44079920 | 泡桐木地板，经纵锯、纵切、刨切，不论是否刨平、砂光或指榫结合，厚度超过6mm      | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |
| 3278 | 44079930 | 北美硬阔叶木（含樱桃木、枫木、黑胡桃木）厚板材                     | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |
| 3279 | 44079980 | 其他温带非针叶木厚板材                                 | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |
| 3280 | 44079990 | 其他木地板，经纵锯、纵切、刨切，不论是否刨平、砂光或指榫结合，厚度超过6mm      | 0                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |
| 3281 | 44081011 | 用胶合板等多层板制的饰面用针叶木薄板，不论是否刨平、砂光或指榫结合           | 8                |         |     |    |    |      |    |     |     |    |    | 0  |    |      | 0   | 0   | 0  |

| 序号   | 税则号列     | 商品描述                                                                              | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |    |  |
|------|----------|-----------------------------------------------------------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|----|----|------|-----|-----|----|-------|----|----|----|--|
|      |          |                                                                                   |                  | 东盟      |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |    |  |
|      |          |                                                                                   |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太 | 智利 | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁 | 哥斯达黎加 | 香港 | 澳门 | 台湾 |  |
| 3282 | 44081019 | 饰面用针叶木薄板，<br>不论是否刨平、砂光<br>或指榫结合，用胶合<br>板等多层板制的除外                                  | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  |    | 0.8  | 0   | 0   | 0  | 0     | 0  |    |    |  |
| 3283 | 44081020 | 制胶合板用针叶木薄<br>板，不论是否刨平、<br>砂光或指榫结合                                                 | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  |    | 0.8  | 0   | 0   | 0  | 0     | 0  |    |    |  |
| 3284 | 44081090 | 其他针叶木薄板材，<br>不论是否刨平、砂光<br>或指榫结合                                                   | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  |    | 0.8  | 0   | 0   | 0  | 0     | 0  |    |    |  |
| 3285 | 44083111 | 用胶合板等多层板制<br>的深红色红柳桉木、<br>浅红色红柳桉木及巴<br>栲红柳桉木制的饰面<br>用薄板，不论是否刨<br>平、砂光或指榫结合        | 10               |         |     |    |    |      |    |     |     |    |    |    |    | 0    |     | 0   | 0  | 0     |    |    |    |  |
| 3286 | 44083119 | 深红色红柳桉木、浅<br>红色红柳桉木及巴栲<br>红柳桉木制的饰面用<br>薄板，不论是否刨平<br>、砂光或指榫结合，<br>用胶合板等多层板制<br>的除外 | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  |    | 0    | 0   | 0   | 0  | 0     | 0  |    |    |  |
| 3287 | 44083120 | 深红色红柳桉木、浅<br>红色红柳桉木及巴栲<br>红柳桉木制的胶合板<br>用薄板，不论是否刨<br>平、砂光或指榫结合                     | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  |    | 0    | 0   | 0   | 0  | 0     | 0  |    |    |  |
| 3288 | 44083190 | 深红色红柳桉木、浅<br>红色红柳桉木及巴栲<br>红柳桉木制的其他薄<br>板，不论是否刨平、<br>砂光或指榫结合                       | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  |    | 0    | 0   | 0   | 0  | 0     | 0  |    |    |  |
| 3289 | 44083911 | 用胶合板等多层板制<br>的其他列名的热带木<br>制的饰面用薄板，不<br>论是否刨平、砂光或<br>指榫结合                          | 10               |         |     |    |    |      |    |     |     |    |    |    |    | 0    |     | 0   | 0  | 0     |    |    |    |  |

| 序号   | 税则号列     | 商品描述                                          | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |    |     |    |      |     |     |    |       |    |    |    |
|------|----------|-----------------------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|----|-----|----|------|-----|-----|----|-------|----|----|----|
|      |          |                                               |                  | 东盟      |     |    |    |      |    |     |     |    |    | 亚太 |     | 智利 | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁 | 哥斯达黎加 | 香港 | 澳门 | 台湾 |
|      |          |                                               |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 |    |     |    |      |     |     |    |       |    |    |    |
| 3290 | 44083919 | 其他列名的热带木制的饰面用薄板, 不论是否刨平、砂光或指榫结合, 用胶合板等多层板制的除外 | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 0  | 0    | 0   | 0   | 0  |       |    |    |    |
| 3291 | 44083920 | 其他列名热带木制的胶合板用薄板, 不论是否刨平、砂光或指榫结合               | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 0  | 0    | 0   | 0   | 0  |       |    |    |    |
| 3292 | 44083990 | 其他列名的热带木制的其他薄板材, 不论是否刨平、砂光或指榫结合               | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 0  | 0    | 0   | 0   | 0  |       |    |    |    |
| 3293 | 44089011 | 用胶合板等多层板制的其他木制饰面用薄板, 不论是否刨平、砂光或指榫结合           | 4                |         |     |    |    |      |    |     |     |    |    |    | 0.8 |    |      | 0   | 0   | 0  |       |    |    |    |
| 3294 | 44089012 | 温带非针叶木制饰面用单板                                  | 3                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 0  | 0    | 0   | 0   | 0  |       |    |    |    |
| 3295 | 44089013 | 竹制饰面用单板                                       | 4                |         |     |    |    |      |    |     |     |    |    |    | 0.8 |    |      | 0   | 0   | 0  |       |    |    |    |
| 3296 | 44089019 | 其他木制饰面用薄板, 不论是否刨平、砂光或指榫结合, 用胶合板等多层板制的除外       | 3                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 0  | 0    | 0   | 0   | 0  |       |    |    |    |
| 3297 | 44089021 | 其他温带非针叶木制胶合板用单板                               | 3                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 0  | 0    | 0   | 0   | 0  |       |    |    |    |
| 3298 | 44089029 | 其他木制胶合板用单板                                    | 3                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 0  | 0    | 0   | 0   | 0  |       |    |    |    |
| 3299 | 44089091 | 其他温带非针叶木制木材                                   | 3                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 0  | 0    | 0   | 0   | 0  |       |    |    |    |
| 3300 | 44089099 | 其他木材                                          | 3                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0   | 0  | 0    | 0   | 0   | 0  |       |    |    |    |
| 3301 | 44091010 | 针叶木地板条(块)                                     | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 1.5 | 5  | 0    | 0   | 0   | 0  |       |    |    |    |
| 3302 | 44091090 | 一边或面制成连续形状的针叶木材, 不论是否刨平、砂光或指榫结合               | 7.5              | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 1.5 | 5  | 0    | 0   | 0   | 0  |       |    |    |    |
| 3303 | 44092110 | 竹制地板条                                         | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0.8 | 0  | 0    | 0   | 0   | 0  |       |    |    |    |
| 3304 | 44092190 | 一边或面制成连续形状的竹材, 不论是否刨平、砂光或指榫结合                 | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0.8 | 0  | 0    | 0   | 0   | 0  |       |    |    |    |

| 序号   | 税则号列     | 商品描述                                                                    | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |    |     |      |     |     |    |       |    |    |    |
|------|----------|-------------------------------------------------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|----|-----|------|-----|-----|----|-------|----|----|----|
|      |          |                                                                         |                  | 东盟      |     |    |    |      |    |     |     |    |    |    |     |      |     |     |    |       |    |    |    |
|      |          |                                                                         |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太 | 智利  | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁 | 哥斯达黎加 | 香港 | 澳门 | 台湾 |
| 3305 | 44092910 | 其他非针叶木地板条                                                               | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0.8 | 0    | 0   | 0   | 0  | 0     |    |    |    |
| 3306 | 44092990 | 一边或面制成连续形<br>状的其他非针叶木<br>材, 不论是否刨平、<br>砂光或指榫结合                          | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0  | 0.8 | 0    | 0   | 0   | 0  | 0     |    |    |    |
| 3307 | 44101100 | 木制碎料板                                                                   | 4                |         |     |    |    |      |    |     |     |    |    |    |     |      |     |     |    |       |    |    |    |
| 3308 | 44101200 | 木制定向刨花板                                                                 | 4                |         |     |    |    |      |    |     |     |    |    |    |     |      |     |     |    |       |    |    |    |
| 3309 | 44101900 | 木制其他材料板                                                                 | 4                |         |     |    |    |      |    |     |     |    |    |    |     |      |     |     |    |       |    |    |    |
| 3310 | 44109011 | 麦稻秸秆制碎料板                                                                | 7.5              |         |     |    |    |      |    |     |     |    |    |    |     |      |     |     |    |       |    |    |    |
| 3311 | 44109019 | 其他类似木质碎料板                                                               | 7.5              |         |     |    |    |      |    |     |     |    |    |    |     |      |     |     |    |       |    |    |    |
| 3312 | 44109090 | 类似木质碎料的木质<br>材料板                                                        | 7.5              |         |     |    |    |      |    |     |     |    |    |    |     |      |     |     |    |       |    |    |    |
| 3313 | 44111211 | 厚度不超过5毫米的中<br>密度木纤维板, 密度<br>超过每立方厘米0.8<br>克, 未经机械加工或<br>盖面的             | 4                |         |     |    |    |      |    |     |     |    |    |    |     |      |     |     |    |       |    |    |    |
| 3314 | 44111219 | 厚度不超过5毫米的中<br>密度木纤维板, 密度<br>超过每立方厘米0.8<br>克, 经机械加工或盖<br>面的              | 7.5              |         |     |    |    |      |    |     |     |    |    |    |     |      |     |     |    |       |    |    |    |
| 3315 | 44111221 | 辐射松制的厚度不超<br>过5毫米的中密度木纤<br>维板, 密度超过每立<br>方厘米0.5克, 但未<br>超过每立方厘米0.8<br>克 | 4                |         |     |    |    |      |    |     |     |    |    |    |     |      | 0   |     |    |       |    |    |    |
| 3316 | 44111229 | 其他厚度不超过5毫米<br>的中密度木纤维板,<br>密度超过每立方厘米<br>0.5克, 但未超过每<br>立方厘米0.8克         | 4                |         |     |    |    |      |    |     |     |    |    |    |     |      |     |     |    |       |    |    |    |
| 3317 | 44111291 | 厚度不超过5毫米的其<br>他中密度木纤维板,<br>未经机械加工或盖面<br>的                               | 7.5              |         |     |    |    |      |    |     |     |    |    |    |     |      |     |     |    |       |    |    |    |
| 3318 | 44111299 | 厚度不超过5毫米的其<br>他中密度木纤维板,<br>经机械加工或盖面的                                    | 4                |         |     |    |    |      |    |     |     |    |    |    |     |      |     |     |    |       |    |    |    |

| 序号   | 税则号列     | 商品描述                                                    | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |    |      |     |     |    |       |
|------|----------|---------------------------------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|----|------|-----|-----|----|-------|
|      |          |                                                         |                  | 东盟      |     |    |    |      |    |     |     |    |    | 亚太 |      |     |     |    |       |
|      |          |                                                         |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 智利 | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁 | 哥斯达黎加 |
|      |          |                                                         |                  | 香港      | 澳门  | 台湾 |    |      |    |     |     |    |    |    |      |     |     |    |       |
| 3319 | 44111311 | 厚度超过5毫米但未超过9毫米的中密度木纤维板，密度超过每立方厘米0.8克，未经机械加工或盖面的         | 4                |         |     |    |    |      |    |     |     |    |    |    |      |     |     |    |       |
| 3320 | 44111319 | 厚度超过5毫米但未超过9毫米的中密度木纤维板，密度超过每立方厘米0.8克，经机械加工或盖面的          | 7.5              |         |     |    |    |      |    |     |     |    |    |    |      |     |     |    |       |
| 3321 | 44111321 | 辐射松制的厚度超过5毫米但未超过9毫米的中密度木纤维板，密度超过每立方厘米0.5克，但未超过每立方厘米0.8克 | 4                |         |     |    |    |      |    |     |     |    |    |    |      |     | 0   |    |       |
| 3322 | 44111329 | 其他厚度超过5毫米但未超过9毫米的中密度木纤维板，密度超过每立方厘米0.5克，但未超过每立方厘米0.8克    | 4                |         |     |    |    |      |    |     |     |    |    |    |      |     |     |    |       |
| 3323 | 44111391 | 厚度超过5毫米但未超过9毫米的其他中密度木纤维板，未经机械加工或盖面的                     | 7.5              |         |     |    |    |      |    |     |     |    |    |    |      |     |     |    |       |
| 3324 | 44111399 | 厚度超过5毫米但未超过9毫米的其他中密度木纤维板，经机械加工或盖面的                      | 4                |         |     |    |    |      |    |     |     |    |    |    |      |     |     |    |       |
| 3325 | 44111411 | 厚度超过9毫米的中密度木纤维板，密度超过每立方厘米0.8克，未经机械加工或盖面的                | 4                |         |     |    |    |      |    |     |     |    |    |    |      |     |     |    |       |
| 3326 | 44111419 | 厚度超过9毫米的中密度木纤维板，密度超过每立方厘米0.8克，经机械加工或盖面的                 | 7.5              |         |     |    |    |      |    |     |     |    |    |    |      |     |     |    |       |



| 序号   | 税则号列     | 商品描述                                             | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
|------|----------|--------------------------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|----|----|------|-----|-----|----|-------|----|----|
|      |          |                                                  |                  | 东盟      |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
|      |          |                                                  |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 | 亚太 | 智利 | 巴基斯坦 | 新加坡 | 新西兰 | 秘鲁 | 哥斯达黎加 | 香港 | 澳门 |
| 3327 | 44111421 | 辐射松制的厚度超过9毫米的中密度木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克 | 4                |         |     |    |    |      |    |     |     |    |    |    |    | 0    |     |     |    |       |    |    |
| 3328 | 44111429 | 其他厚度超过9毫米的中密度木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克    | 4                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
| 3329 | 44111491 | 厚度超过9毫米的其他中密度木纤维板,未经机械加工或盖面的                     | 7.5              |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
| 3330 | 44111499 | 厚度超过9毫米的其他中密度木纤维板,经机械加工或盖面的                      | 4                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
| 3331 | 44119210 | 其他木纤维板,密度超过每立方厘米0.8克,未经机械加工或盖面的                  | 4                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
| 3332 | 44119290 | 其他木纤维板,密度超过每立方厘米0.8克,经机械加工或盖面的                   | 7.5              |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
| 3333 | 44119310 | 辐射松制的其他木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克          | 4                |         |     |    |    |      |    |     |     |    |    |    |    | 0    |     |     |    |       |    |    |
| 3334 | 44119390 | 其他木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克               | 4                |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |
| 3335 | 44119410 | 其他木纤维板,密度超过每立方厘米0.35克,但未超过每立方厘米0.5克              | 7.5              |         |     |    |    |      |    |     |     |    |    |    |    |      |     |     |    |       |    |    |

| 序号   | 税则号列     | 商品描述                              | 最惠国<br>税率<br>(%) | 协定税率(%) |     |    |    |      |    |     |     |    |    |                                      |   |   |   |   |     |     |  |  |  |  |
|------|----------|-----------------------------------|------------------|---------|-----|----|----|------|----|-----|-----|----|----|--------------------------------------|---|---|---|---|-----|-----|--|--|--|--|
|      |          |                                   |                  | 东盟      |     |    |    |      |    |     |     |    |    | 亚太 智利 巴基斯坦 新加坡 新西兰 秘鲁 哥斯达黎加 香港 澳门 台湾 |   |   |   |   |     |     |  |  |  |  |
|      |          |                                   |                  | 文莱      | 柬埔寨 | 印尼 | 老挝 | 马来西亚 | 缅甸 | 菲律宾 | 新加坡 | 泰国 | 越南 |                                      |   |   |   |   |     |     |  |  |  |  |
| 3336 | 44119421 | 其他木纤维板，密度未超过每立方厘米0.35，未经机械加工或盖面的  | 7.5              |         |     |    |    |      |    |     |     |    |    |                                      |   |   |   |   |     |     |  |  |  |  |
| 3337 | 44119429 | 其他木纤维板，密度未超过每立方厘米0.35，经机械加工或盖面的   | 4                |         |     |    |    |      |    |     |     |    |    |                                      |   |   |   |   |     |     |  |  |  |  |
| 3338 | 44121011 | 至少有一表层为热带木的竹胶合板                   | 12               |         |     |    |    |      |    |     |     |    |    |                                      | 0 |   |   | 0 | 2.4 | 4.8 |  |  |  |  |
| 3339 | 44121019 | 其他仅由薄板制竹胶合板                       | 4                |         |     |    |    |      |    |     |     |    |    |                                      |   |   |   |   |     |     |  |  |  |  |
| 3340 | 44121020 | 竹面多层板                             | 10               |         |     |    |    |      |    |     |     |    |    |                                      | 5 |   |   | 0 | 0   | 0   |  |  |  |  |
| 3341 | 44121091 | 至少一层为热带木的竹面多层板                    | 8                |         |     |    |    |      |    |     |     |    |    |                                      |   |   |   |   |     |     |  |  |  |  |
| 3342 | 44121092 | 至少一层为木碎板的竹面多层板                    | 10               |         |     |    |    |      |    |     |     |    |    |                                      |   |   |   |   |     |     |  |  |  |  |
| 3343 | 44121099 | 其他竹面多层板                           | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0                                    | 0 | 0 | 0 | 0 | 0   | 0   |  |  |  |  |
| 3344 | 44123100 | 其他至少有一表层为热带木薄板制的胶合板               | 12               |         |     |    |    |      |    |     |     |    |    |                                      | 0 |   |   | 0 | 2.4 | 0   |  |  |  |  |
| 3345 | 44123210 | 其他至少有一表层为温带非针叶木单板制的胶合板            | 4                |         |     |    |    |      |    |     |     |    |    |                                      |   |   |   |   |     |     |  |  |  |  |
| 3346 | 44123290 | 其他至少有一表层为非针叶木单板制的胶合板              | 4                |         |     |    |    |      |    |     |     |    |    |                                      |   |   |   |   |     |     |  |  |  |  |
| 3347 | 44123900 | 其他仅由薄木板制胶合板                       | 4                | 0       | 0   | 0  | 0  | 0    | 0  | 0   | 0   | 0  | 0  | 0.8                                  | 0 | 0 | 0 | 0 | 0   | 0   |  |  |  |  |
| 3348 | 44129410 | 木块芯胶合板，侧板条芯胶合板及板条芯胶合板，至少有一表层是非针叶木 | 10               |         |     |    |    |      |    |     |     |    |    |                                      | 5 |   |   |   |     |     |  |  |  |  |
| 3349 | 44129491 | 木块芯胶合板，侧板条芯胶合板及板条芯胶合板，至少有一层是热带木   | 8                |         |     |    |    |      |    |     |     |    |    |                                      |   |   |   |   |     |     |  |  |  |  |
| 3350 | 44129492 | 木块芯胶合板，侧板条芯胶合板及板条芯胶合板，至少含有一层木碎料   | 10               |         |     |    |    |      |    |     |     |    |    |                                      |   |   |   |   |     |     |  |  |  |  |