

Dutiable Values of Imported Goods

Existing Tax Types in Mainland China

The People's Republic of China – Table of Dutiable Values of Imported Goods

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Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
01000000	Food, Beverages, Drugs			
01010000	—Food			
01010400	——Ginseng	kg	2000	13%
01010700	——Milk powder	kg	200	13%
01010800	——Condiments	kg	200	13%
01019900	——Other food	package, kg	To be determined separately	13%
01020000	—Beverages			
01020100	——Tea leaves	kg	200	13%
01020200	——Coffee	kg	200	13%
01029900	——Other beverages	kg	To be determined separately	13%
01030000	—Drugs			
01030100	——Anti-cancer drug	piece	To be determined separately	3%

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
01030200	——Chinese medicinal wine	bottle	To be determined separately	13%
01030300	——Orphan drug	piece	To be determined separately	3%
01039900	——Other drugs	piece	To be determined separately	13%
02000000	Liquor			
02010000	—Beer			
02010100	——Below 12% ABV (12% not included)	bottle (not exceeding 750ml)	5	50%
02010200	——12%-22% ABV (22% not included)	bottle (not exceeding 750ml)	10	50%
02020000	—Wine			
02020100	——Below 12% ABV (12% not included)	bottle (not exceeding 750ml)	100	50%
02020200	——12%-22% ABV (22% included)	bottle (not exceeding 750ml)	200	50%
02030000	—Sake			
02030100	——Below 12% ABV (12% not included)	bottle (not exceeding 750ml)	30	50%

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
02030200	—12%-22% ABV (22% not included)	bottle (not exceeding 750ml)	50	50%
02030300	—22% ABV or above	bottle (not exceeding 750ml)	80	50%
02040000	—Brandy	Bottle (not exceeding 750ml)	500	50%
02050000	—Whisky	bottle (not exceeding 750ml)	300	50%
02060000	—Vodka	bottle (not exceeding 750ml)	100	50%
02070000	—Baijiu	bottle (not exceeding 750ml)	300	50%
02990000	—Other Liquor	bottle (not exceeding 750ml)	To be determined separately	50%
03000000	Tobacco			
03010000	—Cigarette	stick	0.5	50%
03020000	—Cigar	stick	10	50%
03030000	—Cut Tobacco	g	0.5	50%
03990000	—Other Tobacco	g, stick	To be determined separately	50%

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
04000000	Textile and Related Products			
04010000	—Garments			
04010100	——Outerwear	piece	300	20%
04010200	——Trousers	pair	200	20%
04010300	——Underwear	pair/piece	100	20%
04010400	——Shirt/T-shirt	piece	200	20%
04019900	——Other garments	piece	To be determined separately	20%
04020000	—Accessories			
04020100	——Hat	piece	100	20%
04020200	——Silk scarf, kerchief, scarf	piece	100	20%
04020300	——Necktie	piece	100	20%
04020400	——Belt	piece	100	20%
04020500	——Gloves	pair	100	20%
04029900	——Other accessories	piece	To be determined separately	20%
04030000	—Household Textiles			
04030100	——Blanket, quilt, bedspread, sleeping bag	piece	400	20%
04030200	——Pillow, bed sheet, towel blanket, quilt cover	piece	100	20%
04030300	——Carpet	m ²	200	20%
04030400	——Curtain	kg	100	20%
04039900	——Other household textiles	piece	To be determined separately	20%

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
04990000	—Other Textiles and Related Products	piece	To be determined separately	20%
05000000	Leather Garments and Accessories			
05010000	—Leather Garments			
05010100	——Fur coat	piece	To be determined separately	20%
05010200	——Leather coat	piece	2000	20%
05010300	——Leather jacket	piece	1500	20%
05010400	——Leather waistcoat	piece	1000	20%
05010500	——Leather trousers	pair	1000	20%
05010600	——Leather skirt	piece	1000	20%
05019900	——Other leather garments	piece	To be determined separately	20%
05020000	—Leather Accessories			
05020100	——Leather hat	piece	200	20%
05020200	——Leather belt	piece	100	20%
05020300	——Leather gloves	pair	100	20%
05029900	——Other leather accessories	piece	To be determined separately	20%
05990000	—Other Leatherware (Bags, Suitcases and Footwear Excluded)	piece	To be determined separately	20%
06000000	Bags, Suitcases and Footwear			
06010000	—Bags, Suitcases			
06010100	——Suitcase	piece	500	20%

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
06010200	——Shoulder bag, backpack, handbag	piece	To be determined separately	20%
06010300	——Wallet, key case	piece	100	20%
06019900	——Other bags and suitcases	piece	To be determined separately	20%
06020000	—Footwear			
06020100	——Leather shoes	pair	300	20%
06020200	——Leather boots	pair	400	20%
06020300	——Sports shoes	pair	200	20%
06029900	——Other shoes and boots	pair	To be determined separately	20%
07000000	Watches, Clocks and Related Accessories			
07010000	—Watches			
07010100	——Luxury watch (appraised value at RMB 10,000 or above)	piece	To be determined separately	50%
07010200	——Other watches			
07010210	———Quartz watch (electronic watch)	piece	200	20%
07010220	———Mechanical watch	piece	500	20%
07010290	———Other watches	piece	To be determined separately	20%
07020000	—Clocks			
07020100	——Bracket clock, wall clock, table clock	/	200	20%
07020200	——Floor clock	/	600	20%

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
07029900	—Other clocks	/	To be determined separately	20%
07030000	—Watch and Clock Accessories	piece	To be determined separately	20%
08000000	Gold & Silver, Precious Jewellery and Gems			
08010000	—Gold & Silver	piece	To be determined separately	13%
08020000	—Precious Jewellery and Gems			
08020100	—Diamond and diamond jewellery	piece	To be determined separately	20%
08020200	—Precious jewellery and gems	piece	To be determined separately	50%
09000000	Cosmetics, Personal Care Products			
09010000	—Cosmetics			
09010100	—Cosmetics with fragrance			
09010110	—Perfume and Florida water			
09010111	—Perfume and Florida water	bottle	300	A 50% tax rate for goods with a dutiable value of RMB 10/ml (or RMB 10/g) or above

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09010112	-----Perfume and Florida water	bottle	300	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)
09010200	--Cosmetics for lips			
09010210	---Lipstick, lip gloss			
09010211	-----Lipstick, lip gloss	piece	150	A 50% tax rate for goods with a dutiable value of RMB 10/ml (or RMB 10/g) or above
09010212	-----Lipstick, lip gloss	piece	150	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)
09010220	---Lip liner			
09010221	-----Lip liner	piece	100	A 50% tax rate for goods with a dutiable value of RMB 10/ml (or RMB 10/g) or above

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09010222	-----Lip liner	piece	100	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)
09010290	----Other cosmetics for lips			
09010291	----Other cosmetics for lips	piece	To be determined separately	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/ml (or RMB 10/g) or RMB 15/piece (or RMB 15/sheet)
09010299	----Other cosmetics for lips	piece	To be determined separately	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g) or RMB 15/piece (or RMB 15/sheet)
09010300	--Cosmetics for eyes			
09010310	---Mascara (liquid or oil)			

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09010311	-----Mascara (liquid or oil)	piece	100	A 50% tax rate for goods with a dutiable value of RMB 10/ml (or RMB 10/g) or above
09010312	-----Mascara (liquid or oil)	piece	100	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)
09010320	---Eyeliner (liquid)			
09010321	-----Eyeliner (liquid)	piece	100	A 50% tax rate for goods with a dutiable value of RMB 10/ml (or RMB 10/g) or above
09010322	-----Eyeliner (liquid)	piece	100	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)
09010330	---Eyebrow pencil (brow powder)			

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09010331	-----Eyebrow pencil (brow powder)	piece	100	A 50% tax rate for goods with a dutiable value of RMB 10/ml (or RMB 10/g) or above
09010332	-----Eyebrow pencil (brow powder)	piece	100	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)
09010340	---Eye shadow			
09010341	-----Eye shadow	piece	100	A 50% tax rate for goods with a dutiable value of RMB 10/ml (or RMB 10/g) or above
09010342	-----Eye shadow	piece	100	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)
09010390	---Other cosmetics for eyes			

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09010391	-----Other cosmetics for eyes	piece	To be determined separately	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/ml (or RMB 10/g) or RMB 15/piece (or RMB 15/sheet)
09010392	-----Other cosmetics for eyes	piece	To be determined separately	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g) or RMB 15/piece (or RMB 15/sheet)
09010400	--Cosmetics for nails/toenails			
09010410	----Nail/toenail polish remover			
09010411	-----Nail/toenail polish remover	bottle	50	A 50% tax rate for goods with a dutiable value of RMB 10/ml (or RMB 10/g) or above

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09010412	-----Nail/toenail polish remover	bottle	50	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)
09010420	----Nail/toenail polish			
09010421	-----Nail/toenail polish	piece	20	A 50% tax rate for goods with a dutiable value of RMB 10/ml (or RMB 10/g) or above
09010422	-----Nail/toenail polish	piece	20	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)
09010490	----Other cosmetics for nails/toenails			

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09010491	-----Other cosmetics for nails/toenails	piece	To be determined separately	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/ml (or RMB 10/g) or RMB 15/piece (or RMB 15/sheet)
09010492	-----Other cosmetics for nails/toenails	piece	To be determined separately	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g) or RMB 15/piece (or RMB 15/sheet)
09010500	--Cosmetics in powder form			
09010510	---Foundation and liquid foundation			
09010511	-----Foundation and liquid foundation	piece, bottle	200	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/g

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09010512	-----Foundation and liquid foundation	piece, bottle	200	A 20% tax rate for goods with a dutiable value less than RMB 10/g
09010520	-----Compact powder			
09010521	-----Compact powder	piece	150	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/g
09010522	-----Compact powder	piece	150	A 20% tax rate for goods with a dutiable value less than RMB 10/g
09010530	-----Face powder			
09010531	-----Face powder	piece	150	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/g

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09010532	-----Face powder	piece	150	A 20% tax rate for goods with a dutiable value less than RMB 10/g
09010540	----Rouge (powder), blush (powder)			
09010541	----Rouge (powder), blush (powder)	piece	100	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/g
09010542	----Rouge (powder), blush (powder)	piece	100	A 20% tax rate for goods with a dutiable value less than RMB 10/g
09010590	----Other cosmetics in powder form			
09010591	----Other cosmetics in powder form	piece	To be determined separately	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/g

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09010592	-----Other cosmetics in powder form	piece	To be determined separately	A 20% tax rate for goods with a dutiable value less than RMB 10/g
09010600	--Other beauty and cosmetic products			
09010610	---Other beauty and cosmetic products	piece, set	To be determined separately	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/ml (or RMB 10/g) or RMB 15/piece (or RMB 15/sheet)
09010620	---Other beauty and cosmetic products	piece, set	To be determined separately	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g) or RMB 15/piece (or RMB 15/sheet)
09020000	—Personal Care Products			
09020100	--Cleansing products			
09020110	---Cleansing milk/cream	bottle	100	20%

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09020120	———Makeup remover	bottle	150	20%
09020190	———Other cleansing products	piece, set	To be determined separately	20%
09020200	——Skincare products			
09020210	———Toner			
09020211	————Toner	bottle	150	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/ml (or RMB 10/g)
09020212	————Toner	bottle	150	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)
09020220	———Eye cream			
09020221	————Eye cream	bottle	200	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/ml (or RMB 10/g)

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09020222	-----Eye cream	bottle	200	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)
09020230	----Face cream and lotion			
09020231	-----Face cream and lotion	can, bottle	200	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/ml (or RMB 10/g)
09020232	-----Face cream and lotion	can, bottle	200	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)
09020240	---Essence (serum)			

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09020241	———Essence (serum)	piece, bottle	300	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/ml (or RMB 10/g)
09020242	———Essence (serum)	piece, bottle	300	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)
09020250	———Sunblock (cream, lotion)			
09020251	———Sunblock (cream, lotion)	piece	150	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/ml (or RMB 10/g)
09020252	———Sunblock (cream, lotion)	piece	150	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09020260	----Facial mask			
09020261	-----Facial mask	sheet, bottle	20	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/ml (or RMB 10/g) or 15yuam/piece (or RMB 15/sheet)
09020262	-----Facial mask	sheet, bottle	20	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g) or RMB 15/piece (or RMB 15/sheet)
09020270	----Lip balm			
09020271	-----Lip balm	piece	20	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/ml (or RMB 10/g)

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09020272	-----Lip balm	piece	20	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)
09020280	----Hand cream			
09020281	-----Hand cream	piece, bottle	50	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/ml (or RMB 10/g)
09020282	-----Hand cream	piece, bottle	50	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g)
09020290	----Other skincare products			

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
09020291	-----Other skincare products	piece, set	To be determined separately	A 50% tax rate for goods with a dutiable value higher than or equal to RMB 10/ml (or RMB 10/g) or 15yuan/piece (or RMB 15/sheet)
09020292	-----Other skincare products	piece, set	To be determined separately	A 20% tax rate for goods with a dutiable value less than RMB 10/ml (or RMB 10/g) or RMB 15/piece (or RMB 15/sheet)
09020300	--Hair care products			
09020310	---Shampoo/conditioner	piece, bottle	30	20%
09020390	---Other hair care products	piece, set	To be determined separately	20%
09029900	--Other cleansing and personal care products	piece, set	To be determined separately	20%
10000000	Household Medical, Healthcare and Beauty Devices			

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
10010000	—Household Medical Devices			
10010100	——Glucometer	piece	500	20%
10010200	——Glucose test strips	sheet	5	20%
10010300	——Infrared ear thermometer	piece	200	20%
10010400	——Household nebuliser	piece	2000	20%
10010500	——Hemomanometer	piece	500	20%
10019900	——Other household medical devices	piece	To be determined separately	20%
10020000	—Household Healthcare Devices			
10020100	——Massage bed	piece	10000	20%
10020200	——Massage chair	piece	5000	20%
10029900	——Other household healthcare devices	piece	To be determined separately	20%
10030000	—Household Beauty Devices			
10030100	——Facial steamer	piece	200	20%
10030200	——Sprayer	piece	400	20%
10039900	——Other household beauty devices	piece	To be determined separately	20%
11000000	Kitchen & Bathroom Fittings and Household Appliances			
11010000	—Kitchen Fittings			
11010100	——Tableware/cutting tools	piece	20	20%
11010200	——Kitchenware	piece	100	20%

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
11010300	——Stove	piece	1000	20%
11010400	——Water purifier (including filters)	piece	500	20%
11010500	——Filters of water purifier	piece	200	20%
11011100	——Electric rice cooker	piece	500	20%
11011200	——Microwave oven	piece	600	20%
11011300	——Induction cooktop	piece	800	20%
11011400	——Kitchen ventilator	piece	1000	20%
11011500	——Household dishwasher	piece	1500	20%
11011600	——Electric juicer	piece	100	20%
11011700	——Coffee machine	piece	4000	20%
11019900	——Other kitchen fittings	piece	To be determined separately	20%
11020000	—Bathroom Fittings			
11020100	——Water heater	piece	1000	20%
11021120	——Hair dryer	piece	200	20%
11021130	——Electric shaver	piece	200	20%
11020400	——Electric toothbrush	piece	200	20%
11029900	——Other bathroom fittings	piece	To be determined separately	20%
11030000	—Household Appliances			
11030100	——Phone			
11030110	———Telephone	piece	200	13%
11030120	———Portable mobile phone			
11030121	———Keyboard mobile phone	piece	1000	13%

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
11030122	-----Touch-screen mobile phone	piece	To be determined separately	13%
11030130	----Facsimile machine	piece	1000	13%
11030140	----Video telephone set	piece	1000	13%
11030150	----Telephone parts and accessories	piece	To be determined separately	13%
11030190	----Other telephones	piece	To be determined separately	13%
11031200	--Electric fan	piece	400	20%
11031300	--Electric iron	piece	200	20%
11031400	--Electric heater	piece	400	20%
11031500	— —Humidifier/dehumidifier, humidifier dehumidifier combo	piece	1500	20%
11031600	--Air purifier	piece	1000	20%
11031700	--Vacuum cleaner	piece	500	20%
11031800	--Floor waxing machine	piece	500	20%
11031900	--Electric lawn mower	piece	2000	20%
11032000	--Electric sewing machine, weaving machine	piece	2000	20%
11032100	--Lighting	piece	To be determined separately	20%
11039900	--Other household appliances			
11039910	--Other household IT appliances	piece	To be determined separately	13%

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
11039990	——Other household appliances	piece	To be determined separately	20%
12000000	Furniture			
12010000	—Solid Wood Furniture	piece	To be determined separately	13%
12020000	—Leather Furniture	piece	1000	13%
12030000	—Rattan and Bamboo Furniture	piece	600	13%
12990000	—Other Furniture	piece	To be determined separately	13%
13000000	Air Conditioners and Accessories			
13010000	—Air Conditioners			
13010100	——1 HP or below	piece	2000	20%
13010200	——1 HP – 2 HP (2 HP included)	piece	4000	20%
13010300	——2 HP – 3 HP (3 HP included)	piece	6000	20%
13010400	——Above 3 HP	piece	To be determined separately	20%
13020000	—Air Conditioner Parts and Accessories	piece	To be determined separately	20%
13990000	—Other Air Conditioners	piece	To be determined separately	20%
14000000	Refrigerators, Parts and Accessories			
14010000	—Refrigerator, Freezers			

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
14010100	——100 litres or below	piece	1000	20%
14010200	——101-200 litres	piece	2000	20%
14010300	——201-250 litres	piece	3000	20%
14010400	——251-300 litres	piece	5000	20%
14010500	——301-400 litres	piece	10000	20%
14010600	——401-500 litres	piece	15000	20%
14010700	——501 litres or above	piece	To be determined separately	20%
14020000	—Wine Cabinets			
14020100	——12 bottles or below	piece	1000	20%
14020200	——13-18 bottles	piece	2000	20%
14020300	——19-45 bottles	piece	3000	20%
14020400	——46-75 bottles	piece	4000	20%
14020500	——76-120 bottles	piece	5000	20%
14020600	——121 bottles or above	piece	To be determined separately	20%
14030000	—Refrigerator Parts and Accessories	piece	To be determined separately	20%
14990000	—Other Refrigerators	piece	To be determined separately	20%
15000000	Laundry Equipment, Parts and Accessories			
15010000	—Washing Machines			
15010100	——Rotary drum washer	piece	1000	20%
15010200	——Tumbling box washer	piece	3000	20%
15020000	—Clothes Dryers/Dryers	piece	2000	20%

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
15030000	—Laundry Equipment Parts and Accessories	piece	To be determined separately	20%
15990000	—Other Laundry Equipment	piece	To be determined separately	20%
16000000	Televisions and Accessories			
16010000	—Televisions			
16010100	——22 inches or below	piece	1000	20%
16010200	——23-32 inches	piece	2000	20%
16010300	——33-39 inches	piece	4000	20%
16010400	——40-42 inches	piece	6000	20%
16010500	——43-45 inches	piece	8000	20%
16010600	——46-49 inches	piece	10000	20%
16010700	——50-54 inches	piece	20000	20%
16010800	——55-59 inches	piece	30000	20%
16010900	——60-64 inches	piece	35000	20%
16011000	——65 inches or above	piece	To be determined separately	20%
16020000	—Television Parts and Accessories	piece	To be determined separately	20%
16990000	—Other Televisions	piece	To be determined separately	20%
17000000	Photographic (Filming) Equipment, Parts and Accessories			
17010000	—Cameras			
17010100	——Digital camera			

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
17010110	———Integrated digital camera	piece	2000	13%
17010120	———Digital camera with interchangeable lens			
17010121	———Body of interchangeable lens digital camera	piece	5000	13%
17010122	———Lens for digital camera with interchangeable lens digital camera	piece	2000	20%
17010200	——Camera (non-digital camera)			
17010210	———SLR film camera	piece	5000	20%
17010220	———Instant Camera	piece	1000	20%
17010290	———Other cameras	piece	To be determined separately	20%
17020000	—Video Cameras			
17020100	— Television camera	piece	To be determined separately	20%
17020200	— Video camcorder	piece	4000	13%
17029900	—Other video cameras	piece	To be determined separately	20%
17030000	—Other Photographic (Filming) Equipment			
17030100	— Other photographic (filming) IT products	piece	To be determined separately	13%
17030200	— Other photographic (filming) equipment	piece	To be determined separately	20%

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
17990000	—Photographic (Filming) Equipment Accessories			
17990100	——Digital memory card			
17990110	———Storage capacity of 8G or below	piece	50	13%
17990120	———Storage capacity of more than 8G	piece	200	13%
17990200	——Flashlight	piece	500	20%
17990300	——Stand	piece	300	20%
17990400	——Film	piece	20	20%
17999900	——Other photographic (filming) equipment accessories	piece	To be determined separately	20%
18000000	Audio-visual Equipment and Accessories			
18010000	—Portable Audio-visual Equipment			
18010100	——Voice recorder	piece	200	20%
18010200	——Tape recorder	piece	200	20%
18010300	——Radio	piece	200	20%
18010400	——MP3 player (multi-media audio player)	piece	100	20%
18010500	——MP4 player (multi-media video player)	piece	500	20%
18019900	——Other portable audio-visual equipment	piece	To be determined separately	20%
18020000	—Stereo Equipment			
18020100	——Record player (include portable CD player)	piece	500	20%
18020200	——Film projector	piece	500	20%

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
18020300	—Video recorder	piece	800	20%
18020400	— Laserdisc player (LD, VCD, DVD)	piece	500	20%
18020500	— (Separate) Control panel (amplifier, tuning, balancing)	piece	1000	20%
18020600	—Sound box	piece	1000	20%
18020700	—Portable integrated mixer, recorder and CD player	piece	1000	20%
18029900	— Other stereo equipment	piece	To be determined separately	20%
18030000	—Audio-visual Equipment Parts and Accessories			
18030100	—Headset and earphone	pair	50	13%
18030200	—Magnetic disc	reel	30	13%
18030300	—Cassette / VCR tape			
18030310	—Audio or image recording cassette tape	reel	50	20%
18030320	—Other tapes	reel	10	13%
18030400	—Semiconductor media	piece	30	13%
18030500	—Disc			
18030510	—Recorded disc	piece	50	20%
18030520	—Other discs	piece	50	13%
18030600	—Optical media	piece	To be determined separately	13%
18039900	— Other audio-visual equipment accessories	piece	To be determined separately	20%

Tax No.		Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
	18990000	—Other Audio-visual Equipment			
	18990100	— Other audio-visual IT products	piece	To be determined separately	13%
	18990200	— Other audio-visual equipment	piece	To be determined separately	20%
	19000000	Computers and Auxiliary Equipment			
	19010000	—Computers			
	19010100	——Host of desktop personal computer	piece	2000	13%
	19010200	——All-in-one personal computer	piece	3000	13%
	19010300	——Notebook computer (include tablet, palmtop and netbook)			
	19010310	———Notebook computer with a keyboard	piece	2000	13%
	19010320	———Notebook computer with a touchscreen	piece	To be determined separately	13%
	19010400	——Computer accessories			
	19010410	———Mainboard	piece	500	13%
	19010420	———Central Processing Unit (CPU)	piece	500	13%
	19010430	———Memory bank			
	19010431	———4G and below	piece	200	13%
	19010432	———Above 4G	piece	300	13%
	19010440	———Computer cards	piece	300	13%

Tax No.		Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
19010490		---Other computer accessories	piece	To be determined separately	13%
19019900		--Other computers	piece	To be determined separately	13%
19020000		-Computer Auxiliary Equipment			
19020100		--Computer mouse	piece	50	13%
19020200		--Keyboard	piece	80	13%
19020300		---Sound box	piece	50	13%
19020400		--Monitor			
19020410		----LCD monitor			
19020411		-----19 inches or below	piece	800	13%
19020412		-----Above 19 inches to 24 inches (24 inches included)	piece	1200	13%
19020413		-----Above 24 inches	piece	To be determined separately	13%
19020420		---CRT (Cathode Ray Tube) monitor			
19020421		-----17 inches or below	piece	300	13%
19020422		-----Above 17 inches	piece	500	13%
19020490		---Other monitors	piece	To be determined separately	13%
19020500		--Printer			
19020510		---Laser printer			
19020511		-----Monochrome laser printer	piece	1000	13%

Tax No.		Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
19020512		----Colour laser painting	piece	3000	13%
19020520		----Inkjet printer	piece	500	13%
19020530		----Dot matrix Printer	piece	1000	13%
19020540		----All-in-one printer			
19020541		-----All-in-one inkjet printer	piece	600	13%
19020542		-----All-in-one laser printer	piece	1500	13%
19020590		----Other printers	piece	To be determined separately	13%
19020600		--Scanner	piece	1000	13%
19020700		--Video projector	piece	5000	13%
19020800		--Drive			
19020810		----CD drive	piece	100	13%
19020820		----DVD drive	piece	200	13%
19020890		----Other drives	piece	To be determined separately	13%
19020900		--Storage unit			
19020910		----Hard disc/portable hard disc			
19020911		-----1T or below	piece	300	13%
19020912		-----Above 1T to 2T (2T included)	piece	500	13%
19020913		-----Above 2T	piece	To be determined separately	13%
19020920		----USB drive	piece	50	13%

Tax No.		Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
	19020990	——Other storage units	piece	To be determined separately	13%
	19029900	——Other external computer auxiliary equipment	piece	To be determined separately	13%
	20000000	Books, Publications and Other Printed Matters	piece, set	To be determined separately	13%
	21000000	Educational Audios and Videos			
	21010000	—Filmstrip	piece	10	13%
	21020000	—Audio Tape	reel	10	13%
	21030000	—Video Tapes	reel	50	13%
	21990000	—Other Educational Audios and Videos	piece	To be determined separately	13%
	22000000	Stationery, Toy, Games, Entertainment Products for Festival or Other Occasions			
	22010000	—Stationery			
	22010100	——Electronic calculator	piece	200	13%
	22010200	——Electronic dictionary/notebook	piece	300	13%
	22010300	——E-book (paper book)	piece	800	13%
	22010400	——Pen	piece	50	20%
	22019900	——Other stationery	piece	To be determined separately	20%
	22020000	—Toy			
	22020100	——Wheeled toy			

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
22020110	——Scooter	/	100	13%
22020190	———Other wheeled toys	/	To be determined separately	13%
22020200	——Doll	/	100	13%
22020300	——Scale model and similar model for entertainment	set	300	13%
22020400	——Educational toy	set	100	13%
22020500	——Toy musical instrument	piece	100	13%
22029900	——Other toys	piece	To be determined separately	13%
22030000	—Game-related Products			
22030100	——Game console			
22030110	———Portable game console	piece	1000	13%
22030120	———Computer game console	piece	2000	13%
22030130	———Other game consoles	piece	To be determined separately	13%
22030190	———Game console parts and accessories			
22030191	———Game disc and card	piece	60	13%
22030192	———Game console remote control and controller	piece	200	13%
22030199	———Other game console accessories	piece	To be determined separately	13%

Tax No.		Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
	22030200	——Board games or indoor game-related products			
	22030210	———Card game products	set	50	13%
	22030220	———Board game products	set	50	13%
	22030290	———Other board game or indoor game-related products	piece, set	To be determined separately	13%
	22030900	——Accessories for game-related products	piece	To be determined separately	13%
	22040000	—Entertainment Products for Festival or Other Occasions			
	22040100	——Festival items			
	22040110	———Festival decorations	piece	30	13%
	22040120	———Traditional Christmas articles	piece	50	13%
	22040130	———Articles for costume party or other similar occasions	piece	20	13%
	22040190	———Other festival items	piece	To be determined separately	13%
	22040200	——Magic tools and recreational items	piece	To be determined separately	13%
	22040900	——Other entertainment products	piece	To be determined separately	13%
	23000000	Stamps, artworks, collection			

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
23010000	—Stamps			
23010100	——Chinese stamp, souvenir sheet, souvenir cover	piece	To be determined separately	20%
23010200	——Stamp of Hong Kong, Macao, Taiwan and foreign countries	piece	5	20%
23010300	——Souvenir sheet and souvenir cover of Hong Kong, Macao, Taiwan and other countries	piece	10	20%
23020000	—Artworks, Collection	piece	To be determined separately	20%
24000000	Musical Instruments			
24010000	—Piano			
24010100	——Grand piano	piece	90000	20%
24010200	——Upright piano	piece	15000	20%
24010300	——Digital piano	piece	5000	20%
24019900	——Other pianos	piece	To be determined separately	20%
24020000	—Electronic Piano / Keyboard			
24020100	——Less than 49 keys	piece	800	20%
24020200	——49 keys or more	piece	3000	20%
24030000	—Saxophone	piece	10000	20%
24040000	—Electric Guitar	piece	2000	20%
24050000	—Digital Violin	piece	5000	20%
24060000	—Flute, Piccolo	piece	5000	20%
24070000	—Clarinet	piece	4000	20%
24080000	—Oboe	piece	10000	20%

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
24090000	—Guzheng / Koto	piece	2000	20%
24990000	—Other Musical Instruments	piece	To be determined separately	20%
25000000	Sports and Fishing Gear			
25010000	—Golf Ball and Equipment			
25010100	——Golf club	piece	1000	50%
25010200	——Golf ball	piece	20	50%
25019900	——Other golf gear	piece	To be determined separately	50%
25020000	—Sports Gear			
25020100	——Tennis racket	piece	500	20%
25020200	——Badminton racket	piece	300	20%
25029900	——Other sports gear	piece	To be determined separately	20%
25030000	—Multi-functional Bodybuilding Equipment			
25030100	——Treadmill	piece	2000	20%
25030200	——Exercise bike	piece	1000	20%
25030300	——Integrated training device	piece	3000	20%
25039900	——Other multi-functional bodybuilding equipment	piece	To be determined separately	20%
25040000	—Fishing Gear	piece	To be determined separately	20%
25990000	—Other Sports Gear	piece	To be determined separately	20%

Tax No.	Product Name and Specification	Unit	Dutiable Value (RMB)	Tax Rate
26000000	Bicycle			
26010000	—Bicycle	piece	500	20%
26020000	—Tricycle	piece	500	20%
26030000	—Baby carriage	piece	200	20%
26090000	—Bicycle Parts and Accessories	piece	To be determined separately	20%
27000000	Other Goods	piece	To be determined separately	20%

Note:

Liquor under the category of tax no. 02000000 and with more than 750ml per bottle will be levied a tax on every 750ml according to the tax rate for one bottle. The rest that is less than 750ml will be exempted from the tax.