



MINISTÉRIO DA AGRICULTURA, PECUÁRIA E ABASTECIMENTO
SECRETARIA DE COMÉRCIO E RELAÇÕES INTERNACIONAIS
COORDENAÇÃO-GERAL DE GESTÃO DOS ADIDOS AGRÍCOLAS

ADIDO COMUNICA

Para: Coordenação-Geral de Gestão dos Adidos Agrícolas - CGAAG/SCRI e Departamento de Negociações e Análises Comerciais - DNAC

De: Jean Carlo Cury Manfredini e Fábio Coelho Corrêa de Araújo/Adidância agrícola em Pequim

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Referência:

Resumo: Informa-se sobre o cross-border e-commerce na China e sobre a necessidade de registro de marcas - propriedade intelectual

Anexo:

Data para conclusão: não se aplica

Mensagem:

O mercado

O mercado de comércio eletrônico da China, com um volume de 1,94 trilhão de dólares em 2019, é o maior do mundo. Para efeitos de comparação, o mercado norte americano, que é o segundo colocado, teve um volume de vendas três vezes menor. Em 2020, a taxa de crescimento do comércio eletrônico global foi estimada em 16%, com o volume total ultrapassando 4,2 trilhões de dólares.

Nos dois primeiros trimestres de 2020, Japão, EUA e Austrália foram as principais origens dos produtos importados, respondendo por 16,3%, 15,1% e 8,9%, respectivamente. Cosméticos, alimentos e vestuário respondem por 32,7%, 24,4% e 12,9% das importações.

Cross-border e-commerce

A aprovação de 46 novas zonas piloto para empresas que realizam cross-border e-commerce (comércio eletrônico transfronteiriço), foi uma das medidas tomadas pelo governo chinês a fim de ajudar a retomada da economia do país em virtude dos problemas causados pela Covid-19. Alguns analistas internacionais vislumbram oportunidades para fabricantes de alimentos estrangeiros.

As mais de 100 "e-commerce zones" facilitarão a importação de mercadorias no exterior por consumidores chineses, por intermédio de operadores de plataforma terceirizados baseados nestas zonas, com mercadorias entregues à China por meio de grupos de armazéns alfandegados.

As autoridades alfandegárias simplificaram o processo de devolução de produtos em maio, assim sendo, as empresas agora podem enviar mercadorias a granel para armazéns chineses em zonas de livre comércio antes de vendê-las aos clientes por meio de plataformas de comércio eletrônico.

O efeito das políticas favoráveis foi evidente. Nos primeiros três trimestres de 2020, as importações de varejo de e-commerce transfronteiriças aumentaram em mais de 17 por cento com relação ao ano anterior, de acordo com dados alfandegários. Em termos de países de origem, as importações do Japão, Estados Unidos e Austrália estão entre as três primeiras. Cosméticos, alimentos e roupas são as categorias mais populares, respondendo por 32,7%, 24,4% e 12,9% do total das importações, respectivamente.

Os produtos importados pelas zonas piloto podem ser enquadrados como sendo para uso pessoal e, portanto, não estão sujeitos à aprovação da licença prévia de importação (LI). As empresas que operam nessas zonas se beneficiam com impostos mais baixos e até mesmo, dependendo o tipo de produto e preço, com isenção de impostos.

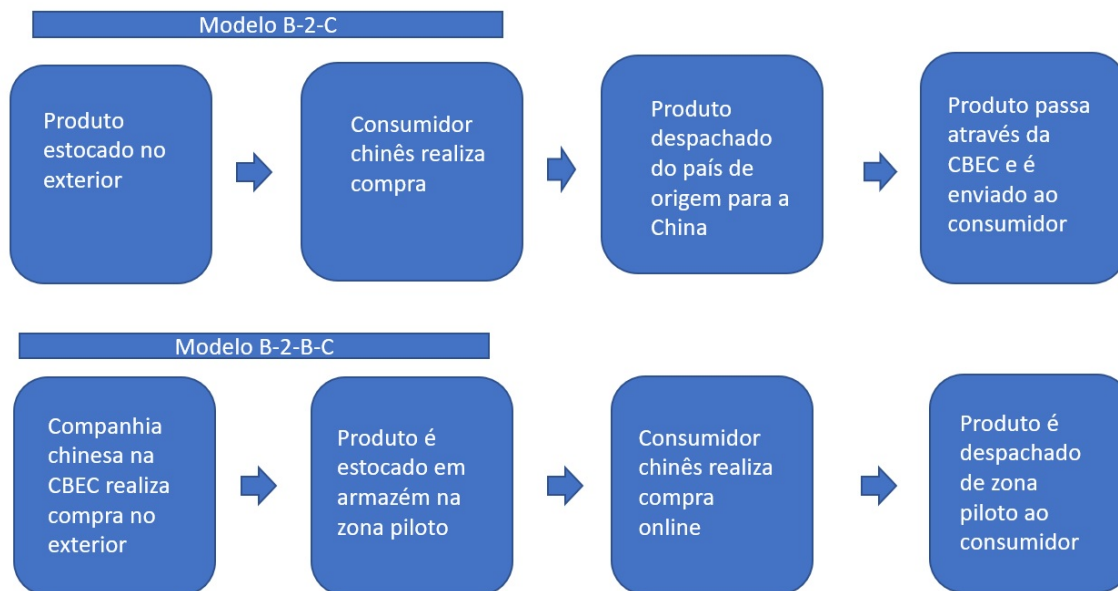
Foram também atualizados os limites anual de compras internacionais, que aumentou de 20.000 RMB (3.094 USD) para 26.000 RMB (4.023 USD) por pessoa, e por transação única, que passou de 2.000 RMB (309 USD) para 5.000 RMB (773 USD).

Enquanto o primeiro lote de zonas CBEC estabelecidas em 2015 se concentrava nas regiões orientais do país, incluindo Pequim, Xangai e as províncias de Guangdong, Zhejiang, Jiangsu, Shandong e Fujian, as novas zonas são amplamente focadas na região centro-oeste da China, incluindo cidades importantes como Foshan e Luzhou, e além, até mesmo Haidong, perto do Tibete, e Yinchuan, perto da Mongólia Interior.

Muitos dos locais recém-adicionados também estão em cidades menores de 'segundo' e 'terceiro nível', onde os alimentos importados estão menos disponíveis, enquanto as zonas iniciais tiveram tinham o foco em cidades maiores com mercados mais maduros para marcas de alimentos estrangeiras.

Modelos de CBEC

CBEC é definido pela norma chinesa como "consumidores domésticos chineses comprando mercadorias do exterior por meio de operadores de plataforma terceirizados da CBEC e transportando as mercadorias para o país por meio de importações alfandegadas (B2B2C)" ou "compra por importações direta (B2C)"



Os bens adquiridos devem atender aos seguintes critérios:

- estar incluída na Lista de Bens, para uso pessoal e cumprir as condições para a aplicação da política fiscal de importação;
- as informações eletrônicas transacionais, de pagamento e de logística das mercadorias devem estar disponíveis às autoridades alfandegárias, inclusive aquelas mercadorias vendidas por meio de plataformas de comércio eletrônico, por entrega expressa transfronteiriça ou por serviços postais de entrega de mercadorias.

China expandiu a lista positiva de importação permitindo que mais alimentos e bebidas estrangeiros fossem vendidos no varejo através do CBEC. Novas categorias de itens foram adicionadas à lista positiva de compras de cross-border e-commerce (CBE), incluindo espumantes, cervejas, alimentos, produtos de saúde e equipamentos de ginástica. Lista de mercadorias do regulamento de importação de varejo de comércio eletrônico transfronteiriço ("Lista de mercadorias").

Em um passado recente, os consumidores chineses enfrentaram problemas junto à produtos nacionais falsificados, ou até mesmo perigosos (como o caso do leite adulterado com melamina em 2008), e sendo assim, os produtos importados passaram a ser sinônimo de qualidade. Atualmente os produtos mais procurados são cosméticos e produtos de beleza, fórmulas para bebês, alimentos e bebidas, moda e artigos de luxo (jóias).

Especialistas consideram que os CBECs são especialmente úteis para categorias de alimentos onde os consumidores chineses têm forte preferência por importações, como leite em pó. O aumento do número de zonas deve fazer crescer o número de entrepostos alfandegados disponíveis e melhorar a logística, reduzindo os prazos de entrega e os custos.

Embora a lista positiva agora inclua muitos produtos que precisam de refrigeração, os exportadores são alertados de que a maioria das zonas CBEC não tem capacidade de rede de frio para manter frutas, carnes, frutos do mar e outros produtos frescos. Muitas das zonas já estão expandindo sua capacidades de frio, no entanto, a maioria das instalações ainda não pode fornecer este serviço.

Certificados sanitários/fitossanitários ainda serão necessários.

Comparados aos produtos tradicionalmente importados, aqueles trazidos por meio do CBEC gozam de políticas preferenciais de tributação, rotulagem e procedimentos de liberação (Tabela 1). Os produtos que chegam através do CBEC são destinados a serem vendidos diretamente aos consumidores, enquanto os produtos tradicionalmente comercializados são trazidos em contêineres a granel e, em seguida, distribuídos aos varejistas.

Tabela 1

Fator	CBEC	Comércio tradicional
taxas	tarifa zero. VAT e imposto de consumo são 70% da tarifa normal	tarifa padrão, VAT e imposto de consumo são aplicados
Rotulagem	Embalagem e rotulagem original podem ser utilizados	Embalagem e rotulagem devem ser alterados se não se enquadrarem nos padrões chineses. O mandarim deve ser utilizado tanto na embalagem quanto na rotulagem.
procedimentos aduaneiros	Como são limitados à certas categorias de produtos, a liberação ocorre em até dois dias.	Devem atender a todos as normas
Locais de	105 zonas piloto	Todos os portos

Canais de Vendas

Plataformas

Normalmente, as grandes empresas entram no mercado instalando uma loja nas plataformas principais do CBEC. As pequenas e médias empresas (PMEs) também podem vender em plataformas, mas o custo de abertura de uma loja é muito alto. Outra forma de vender nessas plataformas é entrar em contato com o departamento de compras diretas ou encontrar terceiros que tenham lojas multimarcas nas plataformas

Lojas nas mídias sociais

Empresas estrangeiras podem abrir lojas nas redes sociais. O WeChat e Little Red Book oferecem esta funcionalidade para alguns países estrangeiros, enquanto o Douyin exige que as marcas tenham uma entidade local. O custo das lojas em mídias sociais são menores do que as grandes plataformas, que é um bom ponto de partida para as PMEs.

Daigous

A tradução de Daigou é "comprar em nome de". Daigous, ou agente de compras, pode ser qualquer um. Qualquer pessoa baseada no exterior que compra produtos para um cliente chinês e os envia para a China. Daigous geralmente são estudantes no exterior ou pessoas que migraram da China para outro país que desejam ajudar amigos e familiares ou ganhar um dinheiro extra. Essencialmente, é um canal de comércio entre compradores da China continental e compradores profissionais estrangeiros, às vezes referido como "mercado cinza".

Alguns vendedores maiores têm lojas em Taobao ou no WeChat, que pode tornar os vendedores Daigou um boa escolha para as PMEs.

A violação dos direitos de propriedade intelectual (DPI) é sempre um risco para muitas empresas estrangeiras que fazem negócios na China.

É imprescindível o registro das marcas antes do início dos procedimentos comerciais.

- O *Regulamento de Importações de Varejo de Comércio Eletrônico Cross-border - circular 49/2018* (" **A Circular** ") - 13525212;
- O *Aviso de Aprimoramento da Política Tributária do Regulamento das Importações de Varejo do Comércio Eletrônico Cross-border - 2018 nº486* (" **O Aviso** "); 13525213
- A *Lista de Mercadorias do Regulamento de Importações de Varejo de Comércio Eletrônico Transfronteiriço* (" **Lista de Mercadorias** ") 13525281.

Muito agradeceria informar o que precede as áreas pertinentes do MAPA.

Atenciosamente,

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Adidância Agrícola em Pequim

FCCA



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USDA STAFF AND NOT NECESSARILY STATEMENTS OF OFFICIAL U.S. GOVERNMENT
POLICY

Voluntary - Public

Date: 10/19/2018

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China - Peoples Republic of

Post: Shanghai ATO

China Passes E-Commerce Law

Report Categories:

FAIRS Subject Report

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Report Highlights:

On August 31, 2018, the Standing Committee of the 13th National People's Congress of the People's Republic of China passed the E-commerce Law of the People's Republic of China. The E-commerce Law of the People's Republic of China will enter into force as of January 1, 2019. The E-commerce Law of the People's Republic of China contains the following sections: General Provisions, E-commerce Operators, Establishment and Fulfilment of E-commerce Contracts, Settlement of E-commerce Disputes, Promotion of E-commerce, Legal Liability and Supplementary Provisions. The following report contains an unofficial translation of the E-commerce Law of the People's Republic of China.

– **BEGIN TRANSLATION** –

E-commerce Law of the People's Republic of China

Order of the President of the People's Republic of China No.7

August 31, 2018

The E-commerce Law of the People's Republic of China, adopted at the Fifth Session of the Standing Committee of the 13th National People's Congress of the People's Republic of China on August 31, 2018, is hereby promulgated and shall enter into force as of January 1, 2019.

President of the People's Republic of China Xi Jinping

E-commerce Law of the People's Republic of China

(Adopted at the Fifth Session of the Standing Committee of the 13th National People's Congress on August 31, 2018)

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Chapter I General Provisions

Article 1 In order to safeguard the legitimate rights and interests of all subjects involved in electronic commerce, regulate e-commerce practices, maintain the sound market order and foster the development of the e-commerce industry in a sustainable and healthy manner, the E-commerce Law of the People's Republic of China (hereinafter referred to as this "Law") is formulated.

Article 2 E-commerce activities conducted within the territory of the People's Republic of China shall be governed by this Law.

For the purpose of this Law, the term "e-commerce" refers to business activities conducted on an information network, such as the Internet, to sell commodities or offer services.

Where there are other provisions in respect of the sale of commodities or the provision of services, in other laws and administrative regulations, such provisions shall prevail. This Law does not apply to financial products or services, or services regarding news stories, audio or video programs, publications and culture products provided through information networks.

Article 3 The State encourages the development of new forms of e-commerce, innovation of business modes, promotion of the research and development of e-commerce technologies and popularization of the applications thereof, advancement of the building of the e-commerce

credibility system, and the formation of market conditions favorable to the innovative development of the e-commerce sector, as well as the giving of full play to the role of e-commerce in driving high-quality development, satisfying people's ever-growing needs for a better life and creating an open economy.

Article 4 The State treats online and offline commercial activities equally, and encourages the integrative development of online and offline industries. The people's governments at all levels and related departments shall neither introduce discriminating policies or measures nor abuse their administrative authorities to eliminate or restrict market competition.

Article 5 In carrying out business activities, e-commerce operators shall comply with the principles of voluntariness, equality, fairness, and good faith, abide by laws, observe business ethics, equally participate in market competition, perform obligations regarding the protection of consumers' rights and interests, environmental protection, intellectual property protection, and the protection of cyberspace safety and personal information, take charge of the quality of products and services, and receive the supervision of the government and the general public.

Article 6 Relevant departments of the State Council shall take charge of promoting, supervising and administering e-commerce development in accordance with the assignment of their duties. Local people's governments at or above the county level may divide their duties in relation to the e-commerce of each related department within their own jurisdiction, as per the actual conditions within the local administrative region.

Article 7 The State has developed a collaborative administration system that conforms to the characteristics of the e-commerce sector, and pushes for forming a governance framework for the e-commerce market within which related departments, industrial organizations for the e-commerce industry, e-commerce operators and consumers join to govern this market.

Article 8 The industrial organizations for the e-commerce sector shall conduct industry self-discipline programs in accordance with their own rules and regulations of association, establish and perfect standards for the industry, push forward the credibility construction within the industry, and supervise and guide operators doing business in this industry to compete fairly in the market.

Chapter II E-commerce Operators

Section 1 General Provisions

Article 9 For the purpose of this Law, "an e-commerce operator" refers to a natural person, a legal person or an unincorporated association that carries out business activities through information networks such as the Internet to sell commodities or offer services, including operators of e-commerce platforms, business operators on e-commerce platforms, and other e-commerce operators that sell commodities or offer services on the website they develop themselves or through other network services.

For the purpose of this Law, "an operator of an e-commerce platform" refers to a legal person or an unincorporated association that provides certain services in respect of online business sites, trading matchmaking and information release for two or more parties involved in deals in order to facilitate their efforts to conduct trading activities independently.

For the purpose of this Law, "operators on a platform" refer to businesses engaging in e-

commerce to sell commodities or offer services on e-commerce platforms.

Article 10 E-commerce operators shall register themselves as market subjects according to the law, except for individuals selling self-produced agricultural products and byproducts, or family handicrafts, individuals using their own skills to engage in labor activities for the convenience of people and few small-amount transaction activities that do not require any license under the law, and other circumstances under which no registration is required under laws and administrative regulations.

Article 11 E-commerce operators shall fulfill their tax obligations in accordance with the law, and enjoy preferential tax treatment according to the law.

For an e-commerce operator that is not required to register itself as a market subject according to the preceding article, when the tax obligation arises for the first time, such operator shall apply for the tax registration in accordance with laws and administrative regulations concerning the administration of tax collection, and declare and pay the tax due truthfully.

Article 12 Where business activities conducted by e-commerce operators are subject to the relevant administrative approval as required under the law, they shall obtain the administrative license in accordance with the law.

Article 13 Commodities sold or services offered by e-commerce operators shall meet certain requirements to safeguard personal safety and property security as well as the requirements on environmental protection, and they shall not sell or offer any commodity or service prohibited by laws and administrative regulations.

Article 14 E-commerce operators shall issue purchase vouchers or service vouchers, such as paper or electronic invoices for selling commodities or providing services in accordance with the law. Electronic invoices shall have the same legal effect as paper ones.

Article 15 Any e-commerce operator shall always have information about its own business license, the administrative license issued for its business, and its status as a party that is not required to register itself as a market subject according to the provisions of Article 10 herein, or the link to a webpage with such information, published in a prominent position on its homepage.

In the case of any change to the information specified in the preceding paragraph, the e-commerce operator shall promptly update the information it has published.

Article 16 Where an e-commerce operator decides not to engage in e-commerce business any longer, it shall continuously announce relevant information in a prominent position on its homepage 30 days in advance.

Article 17 An e-commerce operator shall disclose information about commodities or services in a comprehensive, faithful, accurate and timely manner, so as to safeguard consumers' right to know and right of choice. It shall not engage in false or misleading commercial publicity activities by means of fictitious deals, fabricated user comments to cheat and mislead consumers.

Article 18 While displaying search results of commodities or services to consumers tailor to

their interests, preferences, consumption habits and other personal characteristics, an e-commerce operator shall also provide consumers with options irrelevant to their personal characteristics, and respect and equally safeguard the lawful rights and interests of consumers.

When sending advertisements to consumers, e-commerce operators shall observe relevant provisions of the Advertising Law of the People's Republic of China.

Article 19 To offer tie-in commodities or services, an e-commerce operator shall warn consumers about the tie-in sale in a prominent position and cannot set the tie-in commodities or services as the default option.

Article 20 An e-commerce operator shall deliver commodities or services according to its promises or the ways and time limits as agreed upon with consumers, and bear the risks and responsibilities when commodities are in transit. However, there is an exception where consumers select separate logistics service providers.

Article 21 Where an e-commerce operator charges consumers deposits as agreed thereby, it shall explicitly indicate how and under what procedures consumers may have the deposits refunded, but shall not impose any unreasonable conditions on the refund of guarantee deposits. When a consumer requests deposit refund and such request meets the conditions of deposit refund, the e-commerce operator shall refund the deposit in a timely manner.

Article 22 Where an e-commerce operator gains a dominant market position as a result of its technological advantage, quantity of users, its controlling influences on relevant industries, and dependence of other operators on such e-commerce operator with respect to transactions, the e-commerce operator shall not abuse its dominant market position to eliminate or restrict competition.

Article 23 When collecting and using the personal data of users, an e-commerce operator shall abide by the provisions regarding the protection of personal data as stipulated in laws and administrative regulations.

Article 24 An e-commerce operator shall display the methods and procedures for searching, correcting and deleting users' information and deregistering users' accounts, and shall not set unreasonable conditions on the possibility to search, correct and delete users' information and deregister users' accounts.

Upon receipt of an application filed by a user for searching, correcting or deleting its information, the e-commerce operator concerned shall, after verifying the user's identity, promptly provide query information or have its information corrected or deleted. When a user applies to deregister its account, the e-commerce operator shall immediately delete all information about the user; if the provisions of laws and administrative regulations require or both parties have agreed that the user's information shall be kept, such provisions or agreement shall prevail.

Article 25 E-commerce operators shall provide relevant e-commerce data information if they are required to do so by related competent authorities pursuant to the provisions of laws and administrative regulations. Related competent authorities shall take necessary measures to protect the security of data information provided by e-commerce operators, keep personal

information and privacy and trade secrets strictly confidential, and shall not divulge, sell or illegally provide others with such information.

Article 26 Where an e-commerce operator conducts cross-border e-commerce business, it shall abide by laws and administrative regulations on the supervision and administration of import and export and relevant State provisions.

Section 2 Operators of E-commerce Platforms

Article 27 An operator of an e-commerce platform shall require business operators that apply to sell commodities or provide services on its platform to submit truthful information, including the identity, address, contact information and administrative license, verify and register such information, establish registration archives, and have them verified and updated regularly.

In providing non-business users with services for their efforts in selling commodities or offering services on an e-commerce platform, the operator of such e-commerce platform shall abide by the applicable provisions set out in this section.

Article 28 An operator of an e-commerce platform shall, in accordance with the relevant provisions, submit information on the identification of operators on its platform to the market supervision and management department, notify operators that have not registered themselves as market subjects about handling such registration in compliance with the applicable provisions, and cooperate with the market supervision and management department in providing convenience to operators for their market subject registration, in consideration of the characteristics of e-commerce.

An operator of an e-commerce platform shall, in accordance with the laws and administrative regulations concerning the administration of tax collection, submit to the tax authority information on the identification of operators on its platform and information relating to tax payment, and notify e-commerce operators that are not required to register themselves as market subjects under Article 10 herein about handling tax registration as per the second paragraph of Article 11 herein.

Article 29 Where the operator of an e-commerce platform found out information about any commodity or service is by in violation of any circumstance set out under Article 12 or 13 herein, it shall take necessary measures to deal with such circumstance in accordance with the law and report to the related governing authority.

Article 30 An operator of an e-commerce platform shall take technical measures and other necessary measures to guarantee the safety and stable operation of its network, prevent illegal internet crimes, effectively respond to cyber security incidents and safeguard the security of e-commerce deals.

An operator of an e-commerce platform shall prepare emergency plans to specify how to respond to cyber security incidents. When a cyber security incident occurs, it shall immediately activate its emergency plans, take corresponding remedial measures, and report to the related governing authority.

Article 31 An operator of an e-commerce platform shall record and save information released on its platform about commodities and services as well as trading information, and ensure the

integrity, confidentiality and availability of such information. Information about commodities and services as well as trading information shall be kept for no less than three years from the date on which deals are completed; where this matter is otherwise stipulated in other laws and administrative regulations, the applicable provisions in such laws and administrative regulations shall prevail.

Article 32 An operator of an e-commerce platform shall conform to the principles of openness, fairness and justice, draw up a platform service agreement and design transaction rules, in order to specify rights and obligations with respect to the entry into and exit from the platform, guarantee the quality of commodities and services, protection of consumers' rights and interests, and protection of personal data, etc.

Article 33 An operator of an e-commerce platform shall always display the platform's service agreement and transaction rules or the link to such information, in a prominent position on the platform's homepage, and ensure that business operators and consumers are able to read and download the full agreement and rules in convenience.

Article 34 An operator of an e-commerce platform shall seek public comments in a prominent position on the platform's homepage on proposed changes to the platform service agreement and transaction rules, and take reasonable measures to ensure that all interested parties can express their opinions in a timely manner. Such proposed changes shall be made public at least seven days in advance before they become effective.

Where any operator on the platform refuses to accept the proposed changes, and thus requires to withdraw from the platform, the operator of the e-commerce platform shall not hinder its withdrawal, and bear the relevant liability as per the platform service agreement and transaction rules before the introduction of such changes.

Article 35 An operator of an e-commerce platform shall neither take advantage of the service agreement, transaction rules, technologies or other means to impose unreasonable restrictions over or add unjustified conditions to the deals, as well as their prices, made on the platform by business operators on its platform, and their deals with other business operators, nor charge operators on its platform any unreasonable fees.

Article 36 If an operator of an e-commerce platform will impose certain measures, such as giving a warning and suspending or terminating services, on operators on its platform that violate relevant laws and regulations, pursuant to the platform's service agreement and transaction rules, it shall make an announcement in a timely manner.

Article 37 An operator of an e-commerce platform that has operates own business on its platform shall distinguish its own business with noticeable labels from that of other operators on its platform, and shall not mislead consumers.

The operator of an e-commerce platform shall bear the civil liability, as the product seller or the service provider, for business labeled as a self-operated one.

Article 38 Where an operator of an e-commerce platform fails to take necessary measures when it knows or should know of the fact that operators on its platform sell commodities or offer services that fail to safeguard personal or property safety, or commit any other acts that impair the lawful rights and interests of consumers, the operator of such e-commerce platform shall be jointly held liable together with the violating operators on its platform.

Where an operator of an e-commerce platform fails to fulfill its obligations to examine the qualifications of the operators on its platform which provide commodities or offer services that have an influence on consumers' life and health, or fails to fulfill its obligations to safeguard the safety of consumers, which results in damage to consumers, the operator of the e-commerce platform shall bear the corresponding liability.

Article 39 An operator of an e-commerce platform shall create and improve its credit rating system, display public credit rating rules, and provide channels for consumers to make comments on commodities sold or services provided on its platform. The operator of an e-commerce platform shall not delete any comment made by consumers on any commodity sold or service provided on its platform.

Article 40 An operator of an e-commerce platform shall display the search results of commodities or services for consumers in multiple ways, such as by their price, sales volume and credit rating; commodities or services ranked under paid listing shall be noticeably labeled with the word "Advertisement".

Article 41 An operator of an e-commerce platform shall establish rules on the protection of intellectual property rights and strengthen its cooperation with intellectual property right owners, so as to protect intellectual property rights in accordance with the law.

Article 42 Where an intellectual property right owner believes that its intellectual property right has been infringed, it shall have the right to send a notice to the operator of the e-commerce platform, requiring it to take necessary measures to delete or block relevant information, disable relevant links and terminate transactions and services. Such notice shall include preliminary evidence for alleged infringements.

Upon receipt of such notice, the operator of the e-commerce platform shall take necessary measures in a timely manner and forward the notice to operators on its platform; if it fails to take the necessary measures in due time, it will be held jointly liable with the concerned operators on its platform for the increased part of the damage. Where the notice issued is erroneous and thus causes damage to the operators on the platform, civil liability shall be borne according to the law. Where an erroneous notice is issued maliciously, which causes losses to the operators on the platform, the compensation liability shall be doubled.

Article 43 The operator on an e-commerce platform may make a statement to the operator of such e-commerce platform that there exists no infringement, upon receipt of a forwarded notice. The statement shall specify preliminary evidence that excludes the existence of any infringement.

After receiving such statement, the operator of the e-commerce platform shall forward the statement to the intellectual property right owner who sends out the notice, and inform the right owner of the opportunity to make complaints to the related competent authority or file a lawsuit with the people's court. Where the operator of the e-commerce platform does not receive a notice from such right owner that it has made a complaint or brought a lawsuit, within 15 days of the statement having been successfully delivered to the intellectual property right owner, it shall promptly lift all measures that it has taken.

Article 44 An operator of an e-commerce platform shall make notices and statements as provided in Article 42 and Article 43 herein it has received as well as resolutions public in a timely manner.

Article 45 Where an operator of an e-commerce platform knows or should have known that an operator on its platform has infringed any intellectual property right, it shall take necessary measures, such as deleting or blocking relevant information, disabling relevant links, and terminating transactions and services; otherwise, it shall be held jointly liable with the infringing party.

Article 46 Except for the services set out in the second paragraph of Article 9 herein, an operator of an e-commerce platform may, pursuant to the platform service agreement and transaction rules, offer services concerning warehousing, logistics, payment settlement, handover and receipt, for the e-commerce activities between operators. When offering services for the e-commerce activities between operators, the operator of an e-commerce platform shall abide by applicable laws and administrative regulations and relevant rules of the State, but shall not conduct transactions in a centralized manner, such as centralized competitive bidding and market-making, or transactions based on the standardized contract.

Chapter III Establishment and Fulfilment of E-commerce Contracts

Article 47 The provisions of this chapter herein and those stipulated in the General Rules of the Civil Law of the People's Republic of China, the Contract Law of the People's Republic of China, the Law of the People's Republic of China on Electronic Signatures and other applicable laws shall apply to the establishment and fulfilment of e-commerce contracts between the parties concerned.

Article 48 The practice of establishing or fulfilling an e-commerce contract by the e-commerce parties concerned through an automatic information system shall be legally binding on the parties that use such system.

It will be presumed that the parties concerned have the corresponding capacity for civil conduct in relevant e-commerce activities, unless there is any contrary evidence to overturn this presumption.

Article 49 Where the information on any commodity or service released by an e-commerce operator meets the conditions of an offer, and a client selects the commodity or service and successfully submits an order, a contract is established. If the parties concerned have any other agreement in this regard, such agreement shall prevail.

An e-commerce operator shall not invalidate the contract after consumers have made the payments, by means of a standard contract term.; if such stipulation is contained in the standard contract term, it shall be invalid.

Article 50 An e-commerce operator shall inform its users in a clear, comprehensive and explicit manner of the steps to establish a contract, noteworthy items, ways to download the contract, etc., and ensure that users are able to read and download the full texts of the contracts conveniently.

The e-commerce operator shall ensure users to make any corrections before orders are submitted.

Article 51 Where the subject under a contract is a commodity to be delivered through express logistics, the time of delivery shall be the time when the consignee signs for receiving the commodity. Where the subject under a contract relates to services, the time of delivery shall be the time indicated on the electronic or physical voucher generated; where such voucher does not indicate the time or the time indicated on such voucher is inconsistent with the actual time when services are provided, the time of delivery shall be the actual time when services are provided.

Where the subject under a contract will be delivered through online transmission, the time of delivery shall be the time when such subject is successfully delivered into a certain system designated by the counterparty and can be retrieved and identified in the system.

Where the parties under a contract have reached other agreement in respect of how and when to deliver the subject, such agreement shall prevail.

Article 52 The parties concerned in e-commerce activities may agree to deliver commodities by means of express logistics.

Express logistics service providers that provides express logistics services for e-commerce activities shall abide by laws and administrative regulations, and comply with the service standards and time limits they have promised. While handing over commodities, express logistics service providers shall remind consignees to examine the commodities immediately on the spot; where the commodities are received by others on behalf of consignees, the providers shall obtain the consent of consignees.

Express logistics service providers shall use environmentally-friendly packaging materials in accordance with the relevant provisions in an effort to reduce the consumption of packaging materials and to make use of recycled packaging materials.

While offering express logistics services, the providers thereof may provide services to collect payments for goods on a commission basis from e-commerce operators.

Article 53 The parties concerned in e-commerce activities may agree to make payments in an electronic manner.

Electronic payment services providers that provide electronic payment services for e-commerce activities shall abide by the rules of the State, notify users of the functions of electronic payment services, methods to use the payments, noteworthy matters, relevant risks, standards of charging fees, and other matters, but shall not add any unjustified transaction conditions. Electronic payment service providers shall ensure that the instructions for electronic payments are complete, consistent, traceable, auditable, and unchangeable. Electronic payment service providers shall provide their users with free account checking services and make the transaction history of the latest three years available to users.

Article 54 Where electronic payment services offered by electronic payment service providers do not conform to the State's administrative requirements on payment security, which results in damage to users, they shall bear liability for compensation.

Article 55 Before sending out a payment instruction, users shall check the amount, the

beneficiary and other information involved in the payment instruction.

Where the payment instruction goes wrong, the electronic payment service provider shall find out the reasons in a timely manner, and take relevant measures to make corrections. If any damage is caused to users, the electronic payment service provider shall bear the liability for compensation, unless the electronic payment service provider is able to prove that the error in payment is not attributable to its own .

Article 56 Once the electronic payment has been completed, the electronic payment service provider shall provide the client in a timely manner with accurate and confirmed payment information in a way as agreed upon.

Article 57 Any user shall safekeep its transaction password, electronic signature data and other security tools. If any user finds that its security tool is lost or used illegally by any other party or any unauthorized payment is made, the user shall notify the electronic payment service provider in a timely manner.

The loss resulting from an unauthorized payment shall be borne by the electronic payment service provider; if the electronic payment service provider is able to prove that the unauthorized payment is attributable to the user's fault, it will not be held liable.

Where the electronic payment service provider finds any unauthorized payment instruction, or receives a notice from a user to report an unauthorized payment instruction, it shall take immediate measures to prevent further loss; otherwise, electronic payment service provider shall be held liable for the further loss incurred.

Chapter IV Settlement of E-commerce Disputes

Article 58 The State encourages operators of e-commerce platforms to establish a mechanism of guaranteeing the quality of commodities or services that is helpful to e-commerce development and the protection of consumers' rights and interests.

Where deposits are set under an agreement between an operator of an e-commerce platform and an operator on its platform to safeguard consumers' rights and interests, both parties shall clearly specify methods in respect of the withdrawn amount, management, use, and refund of such deposits.

Where a consumer claims that the operator of the e-commerce platform bears liability for compensation in advance and the operator of the e-commerce platform claims the refund of such compensation it has paid from the operator on its platform, the relevant provisions stipulated in the Law of the People's Republic of China on the Protection of Consumer Rights and Interests shall apply.

Article 59 An e-commerce operator shall establish a complaint and tip-off mechanism that is convenient and effective, make information about the ways to file complaints and tip-offs public, and promptly accept and deal with complaints and tip-offs.

Article 60 Any e-commerce dispute may be resolved through consultation, or via mediation by the consumer association, industry association or any other legally established mediation organization, or by complaining to the related authority, or by requesting for arbitration, or

settled through a lawsuit.

Article 61 Where any dispute arises between an operator on an e-commerce platform and a consumer that purchases commodities or receives services on such platform, the operator of such platform shall take the initiative to assist the consumer to protect its lawful rights and interests.

Article 62 When handling an e-commerce dispute, the e-commerce operator shall provide the original contract and transaction history. Where the e-commerce operator's practice of having such materials lost, forged, tampered with, destroyed or concealed or refusing to provide such materials results in the fact that the people's court, the arbitral institution, or the related authority is unable to verify the facts, such e-commerce operator shall bear the corresponding legal liability.

Article 63 An operator of an e-commerce platform may establish a mechanism to settle disputes online, establish rules for dispute resolution and make the rules public, and settle disputes confronting the parties concerned in a fair and impartial manner under the principle of free will.

Chapter V Promotion of E-commerce

Article 64 The State Council and people's governments of provinces, autonomous regions and municipalities directly under the Central Government shall integrate e-commerce development into the national economic and social development plan, formulate scientific and reasonable industrial policies, and promote the development of the e-commerce industry in an innovative way.

Article 65 The State Council and people's governments above the county level as well as related departments thereof, shall take measures to support and promote green packaging, warehousing and transportation, to facilitate the green development of the e-commerce industry.

Article 66 The State is advancing the construction of e-commerce infrastructure and the formation of the logistics network, improving the statistics system for e-commerce, and stepping up efforts to build a framework of e-commerce standards.

Article 67 The State promotes the application of e-commerce in every aspect of the national economy, and supports the development of the e-commerce industry in combination with various industries.

Article 68 The State promotes the application of internet technologies in agricultural production, processing, distribution and other processes, encourages diverse social resources to form stronger cooperation, promotes e-commerce development in rural areas, and is having e-commerce play a role in the program to alleviate poverty in a targeted manner.

Article 69 The State safeguards the safety of e-commerce deals, protects users' information on e-commerce, encourages the development and application of e-commerce data, and secures the free flow of e-commerce data in a legal and orderly manner.

The State takes actions to help establish a public data sharing mechanism, and encourages e-

commerce operators to make use of public data according to the law.

Article 70 The State encourages legally established credit rating agencies to roll out credit ratings for the e-commerce industry and offer credit rating services for the e-commerce industry to the general public.

Article 71 The State facilitates the development of cross-border e-commerce, has established and is improving administrative rules in respect of customs, taxation, entry-exit inspection and quarantine, and payment and settlement that are in line with the characteristics of the cross-border e-commerce sector, boosts the level of facilitation in all aspects of the cross-border e-commerce sector, and supports operators of cross-border e-commerce platforms to offer warehousing, logistics, customs clearance, submission for inspection and other services with respect to cross-border e-commerce.

The State encourages small and micro enterprises to engage in cross-border e-commerce.

Article 72 The import and export administration of the State shall facilitate the construction of comprehensive services and the regulatory system in all aspects of cross-border e-commerce, such as customs declaration, tax payment, and inspection and quarantine, and optimize regulatory procedures, so as to promote information sharing, mutual recognition of regulation, and mutual assistance in law enforcement and make services and the regulation concerning cross-border e-commerce more efficient. Cross-border e-commerce operators may handle relevant procedures by presenting electronic vouchers to the import and export administration of the State.

Article 73 The State facilitates exchange and cooperation regarding cross-border e-commerce between China and other countries and regions, and participation in formulating international rules for e-commerce, and helps make electronic signatures and identities mutually recognized around the globe.

The State helps with the formation of dispute resolution mechanisms for cross-border e-commerce with different countries and regions.

Chapter VI Legal Liability

Article 74 Where an e-commerce operator fails to fulfill its contractual obligations or its performance of obligations does not conform to the agreement, or it causes damage to others, while selling commodities or offering services, it shall bear the civil liability.

Article 75 An e-commerce operator which violates Article 12 and Article 13 hereof, and conducts business activities without obtaining the relevant administrative license, or sells or provides commodities or services prohibited by laws or administrative regulations, or fails to perform obligations of providing certain information as stipulated in Article 25 hereof, and an operator of an e-commerce platform that violates Article 46 hereof and conducts transactions in a centralized manner or based on the standardized agreement, shall be punished in accordance with the provisions of relevant laws and administrative regulations.

Article 76 Where an e-commerce operator violates the provisions of this Law through any of the following acts, the market supervision and management department for market regulation shall order it to make corrections within the required time limits, and may impose a fine of less than CNY10,000, and the operator of the e-commerce platform shall be punished in

accordance with the first paragraph of Article 81 of this Law,

1. Fails to publish information about its own business license, the administrative license issued for its business, and its status as a party that is not required to register itself as a market subject, or the link directing to a webpage with such information, in a prominent position on its homepage.
2. fails to keep relevant information about the termination of e-commerce activities in a prominent position on its homepage; or
3. fails to indicate the methods and procedures for consulting, correcting and deleting users' information and deregistering users' accounts, or sets unreasonable conditions on the possibility to consult, correct or delete users' information or deregister users' accounts.

The market supervision and management department shall order the operator of the e-commerce platform to make corrections within the required time limits and may impose a fine of more than CNY20,000 but less than CNY100,000 if it fails to take necessary measures against the operator on its platform that has violated the provisions of the preceding paragraph.

Article 77 The department for market regulation shall order an e-commerce operator to make corrections within the required time limits and confiscate its illegal gains, and may additionally impose a fine of more than CNY50,000 but less than CNY200,000 if it displays search results in violation of the first paragraph of Article 18 hereof, or sells tie-in commodities or services in violation of Article 19 hereof; if the case is serious, the fine may be increased to more than CNY200,000 but less than CNY500,000.

Article 78 The related competent authority shall order an e-commerce operator to make corrections within the required time limits and may additionally impose a fine of more than CNY50,000 but less than CNY200,000 if it fails to indicate to consumers how and under what procedures they may have their deposits refunded, or imposes unjustifiable conditions on the refund of a deposit, or fails to refund deposits in a timely manner, in violation of Article 21 hereof; if the case is serious, the fine may be increased to more than CNY200,000 but less than CNY500,000.

Article 79 Where an e-commerce operator violates provisions in respect of the protection of personal information, according to laws and administrative regulations, or fails to fulfill obligations of ensuring cyber security, set out in Article 30 hereof and in applicable laws and administrative regulations, it shall be punished according to such laws and administrative regulations as the Cyberspace Security Law of the People's Republic of China.

Article 80 The related authority shall order an operator of an e-commerce platform to make corrections within the required time limits if it commits any of the following acts; if it fails to make corrections within the required time limits, it shall be fined more than CNY20,000 but less than CNY100,000; where the case is serious, it shall be ordered to suspend business operations and be fined more than CNY100,000 but less than CNY500,000.

1. fails to perform the obligations of verification and registration, as stipulated in Article 27 of this Law;
2. fails to submit relevant information to market supervision and management departments or tax authorities, as stipulated in Article 28 of this Law;
3. fails to take necessary measures to deal with illegalities as mentioned in Article 29 of this Law, or report such illegalities to the related authority; or
4. fails to perform the obligation to keep information about commodities and services as well

as that about transactions, as stipulated in Article 31 of this Law.

Where relevant laws and administrative regulations comprise provisions regarding penalties imposed on the violations set out in the preceding paragraph, such provisions shall prevail.

Article 81 The market supervision and management department shall order an operator of the e-commerce platform to make corrections within the required time limits and may impose a fine of more than CNY20,000 but less than CNY100,000 if it violates any provisions of this Law by any of the following acts; where the case is serious, it shall be fined more than CNY100,000 but less than CNY500,000.

1. fails to keep information about the platform service agreement or transaction rules or the link to such information public, in a prominent position on the platform's homepage;
2. fails to seek public comments in a prominent position on its homepage on proposed changes to transaction rules, or make such changes public in advance according to relevant time requirements, or prevents operators on its platform from withdrawing from its platform;
3. fails to distinguish its self-operated business with noticeable labels from that of other operators on its platform; or
4. fails to provide channels to consumers to make comments on commodities sold or services provided on its platform, or removes consumers' comments privately.

Where an operator of an e-commerce platform violates Article 40 of this Law by failing to label commodities or services, underpaid listing, with the noticeable word "Advertisement", it shall be punished according to the Advertisement Law of the People's Republic of China.

Article 82 Where an operator of an e-commerce platform violates Article 35 of this Law by imposing unreasonable restrictions on or adding unjustified conditions to the deals, or their prices, concluded on such platform by business operators on its platform, or to their deals with other business operators, or charging operators on its platform any unreasonable fees, the department for market regulation shall order it to make corrections within the required time limits and may impose a fine of more than CNY50,000 but less than CNY500,000; where the case is serious, it shall be fined more than CNY500,000 but less than CNY2 million.

Article 83 Where an operator of an e-commerce platform violates Article 38 of this Law by not taking necessary measures against practices of operators on its platform that impair the lawful rights and interests of consumers, or failing to fulfill its obligations to examine the qualifications of operators on its platform, or failing to fulfill its obligations to ensure security for consumers, the market supervision and management department shall order it to make corrections, and may impose a fine of more than CNY50,000 but less than CNY500,000 as well; where the case is serious, it shall order the operator to suspend business operations and impose a fine of more than CNY500,000 but less than CNY2 million.

Article 84 Where an operator of an e-commerce platform violates Article 42 or Article 45 of this Law by failing to take necessary measures against the acts of operators on its platform that infringe others' intellectual property rights, the administrative department for intellectual property shall order it to make corrections within the required time limits; where it fails to make corrections within the required time limits, it shall be fined more than CNY50,000 but less than CNY500,000; where the case is serious, the fine can be increased to more than CNY500,000 but less than CNY2 million.

Article 85 Where an e-commerce operator violates the provisions of this Law by selling

products or offering services that cannot safeguard personal or property safety or committing unfair competition acts such as implementing false or misleading commercial publicity programs, or abusing its dominant market position, or infringing intellectual property rights or damaging consumers' rights and interests, it shall be punished according to applicable laws.

Article 86 Illegal acts, as mentioned under this Law, performed by an e-commerce operator shall be filed in the credit records pursuant to the provisions of applicable laws and administrative regulations, and shall be made public.

Article 87 Where an authority that is responsible for e-commerce supervision and administration under the law neglects his or her duties, abuses his or her power or plays favoritism or commits any irregularity, or divulges, sells or illegally provides others with personal information or privacy or trade secrets he or she has accessed during the performance of his or her duties, his or her legal liability shall be investigated and pursued.

Article 88 Where any violation of this Law constitutes a violation of the public security administration regulations, the violator shall be subject to public security administrative punishment; if the act constitutes a crime, the violator shall be subject to criminal liability in accordance with the law.

Chapter VII Supplementary Provisions

Article 89 This Law shall come into force as of January 1, 2019.

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Circular of the Ministry of Commerce, National Development and Reform Commission, Ministry of Finance, General Administration of Customs, State Administration of Taxation and State Administration for Market Regulation on Improving the Supervision of Retail Imports in Cross-border Electronic Commerce

S. C. F. [2018] No. 486

To properly implement the policies after the regulatory transition period for cross-border e-commerce retail imports, promote their sound development, the relevant regulatory arrangements after the transition period are hereby notified as follows with the approval of the State Council:

I. Cross-border e-commerce retail imports referred to herein refer to the consumption behaviors where Chinese domestic consumers purchase goods from overseas through cross-border e-commerce third-party platform operators and have the goods transported to China through "online shopped and bonded import" (under the customs supervision code of 1210) or "direct purchase import" (under the customs supervision code of 9610). Such goods shall meet the following conditions:

- i. They are included in the List of Retail Imported Goods for Cross-border E-commerce, intended for personal use only, and meet the conditions set forth in the tax policy for cross-border e-commerce retail imports.
- ii. The transactions are conducted on e-commerce trading platforms connected to the customs, and the documents for transaction, payment and logistics can be cross examined.
- iii. The transactions are not conducted on e-commerce trading platforms connected to the customs, but the inbound and outbound express delivery operators and postal enterprises can be engaged by relevant e-commerce enterprises and payment enterprises to take corresponding legal responsibilities to transmit electronic information about transactions and payment to the customs.

II. Main participants in cross-border e-commerce retail imports include:

- i. Cross-border e-commerce retail import operators ("cross-border e-commerce enterprises"): Overseas registered enterprises which sell cross-border e-commerce retail imports to domestic consumers from overseas, and they are the owners of the goods.

ii. Cross-border e-commerce third-party platform operators ("cross-border e-commerce platforms"): operators who are registered in China, provide web space, virtual business premises, transaction rules, transaction matchup, information announcement and other services for both parties (consumers and cross-border e-commerce enterprises) to the transaction, and set up information network systems for both parties to conduct transactions independently.

iii. Domestic service providers: market players which are registered in China and are engaged by cross-border e-commerce enterprises to provide declaration, payment, logistics, warehousing and other services, have corresponding business qualifications, directly provide relevant payment, logistics and warehousing information to the customs, accept the follow-up supervision by the customs and market supervision authorities, and assume corresponding responsibilities.

iv. Consumers: Domestic buyers of cross-border e-commerce retail imports.

III. Cross-border e-commerce retail imports are supervised as imported goods for personal use, and the requirements for first import license, registration or filing of goods do not apply. However, goods from epidemic areas that have been officially suspended from import by relevant authorities and goods with significant quality and safety risks and for which emergency risk management is initiated are exceptions.

IV. The government departments, cross-border e-commerce enterprises, cross-border e-commerce platforms, domestic service providers and consumers should take their own responsibilities, which will be well defined and effectively supervised.

i. Cross-border e-commerce enterprises

1. Cross-border e-commerce enterprises shall take the primary responsibility for the quality and safety of goods and perform relevant obligations according to regulations. They shall engage an enterprise registered in China to handle registration in the customs, assume the responsibility of make truthful declarations, accept the supervision by relevant authorities according to the law, and assume civil joint and several liability.

2. Cross-border e-commerce enterprises are responsible for protecting consumers' rights and interests, including but not limited to disclosing information on goods, providing return and replacement services, establishing a recall system for substandard or defective goods, and making compensation for infringement of consumers' rights and interests in relation to the quality of goods. Where the goods are found to have quality or safety risks or problems, they should immediately stop selling them, recall the sold goods and properly dispose of them to prevent them from re-entering the market, and report the recall and disposition to the customs and other regulatory authorities in a timely manner.

3. Cross-border e-commerce enterprises are responsible for reminding and informing the consumers, working with the cross-border e-commerce platforms to provide the consumers with risk notices on the goods ordering

website or other prominent locations, and they can place orders only after giving consent. At minimum, the notice shall state that:

(1) The relevant goods meet the requirements of the country of origin for quality, safety, hygiene, environmental protection, marking and other standards or technical specifications, which, however, may differ from those of China. The consumers will bear the relevant risks on their own.

(2) The relevant goods are purchased directly from overseas and may not have Chinese labels. The consumers may check the Chinese electronic labels of the goods on the website.

(3) The goods purchased by consumers are for personal use only and shall not be resold.

4. Cross-border e-commerce enterprises shall establish a mechanism for prevention and control of quality and safety risks of goods, including receipt and delivery quality management, in-house quality control, and supplier management.

5. Cross-border e-commerce enterprises shall establish a sound quality traceability system for online shopped and bonded imported goods. The traceability information should at least cover the complete logistics track from the overseas shipping place to the domestic consumers, and overseas shippers and goods producers should be encouraged to trace their upstream sources.

6. Cross-border e-commerce enterprises shall transmit electronic data of cross-border e-commerce retail import transactions with electronic signatures to the customs in real time. They may declare to the customs on their own or by proxy and assume corresponding responsibilities.

ii. Cross-border e-commerce platforms

1. The platform operators shall be registered in China and register with the customs in accordance with relevant regulations, accept supervision by relevant authorities, and cooperate with follow-up administration and law enforcement.

2. Platform operators shall transmit electronic data of cross-border e-commerce retail import transactions with electronic signatures to the customs in real time, verify the authenticity of transactions and consumers' identities, and assume corresponding responsibilities.

3. Platform operators shall establish management systems such as rules for transactions on the platform, transaction security, protection of consumer rights and interests, and processing of malicious information. For cross-border e-commerce enterprises applying to join the platform, platform operators shall verify their identity, show their identity information and consumer evaluation and complaint on the website, and provide information about merchants on the platform to the regulatory authorities. Platform operators shall sign an agreement with the cross-border e-commerce enterprises applying to join the platform to set forth the

responsibilities, rights and obligations of both parties with respect to quality and safety of goods, protection of consumer rights and interests, and other relevant requirements hereof.

4. If the enterprises on the platform include both cross-border e-commerce enterprises and domestic e-commerce enterprises, platform operators shall set up independent zones or channels to provide platform services for them, or provide clear marks to separate imported goods through cross-border e-commerce retail from non-cross-border goods to avoid confusion to consumers.

5. Platform operators shall establish a self-discipline system to address consumer disputes and consumer rights protection. Where consumers who purchase goods on the platform and their legitimate rights and interests are harmed, the platform must actively assist the consumers to safeguard their legitimate rights and interests and fulfill the responsibility of paying compensation in advance.

6. Platform operators shall establish a quality and safety risk prevention and control mechanism for goods, and announce goods risk monitoring information and early warning information issued by regulatory authorities at conspicuous locations on the website. They shall urge cross-border e-commerce enterprises to strengthen the prevention and control of quality and safety risks, and urge them to recall and dispose of goods and file reports when quality or safety problems occur. For cross-border e-commerce enterprises that fail to take the initiative to recall or dispose of such goods, they may impose penalties such as suspending their cross-border e-commerce business.

7. Platform operators shall establish a risk control system to prevent false transactions and re-sales in cross-border e-commerce retail, strengthen the monitoring of irregular transaction behaviors such as repeated, numerous purchases involving the same buyer, the same payment account, the same receiving address, and the same receiving phone number, and purchases made as an imposter, and take corresponding measures to control such behaviors.

8. As required by the regulatory authorities, platform operators shall effectively manage the goods sold on the platform, close the display and transaction pages for goods prohibited from entering the platform in the form of cross-border e-commerce retail imports in a timely manner, and submit the relevant information to the relevant authorities.

iii. Domestic service providers

1. Domestic service providers shall be registered in China and submit their qualification certificates to the customs and register with the customs. Among the domestic service providers, the banking institutions providing payment services shall have the financial license issued by the CBIRC or the former CBRC, the non-banking payment institutions shall have the payment business license issued by the People's Bank of

China, and their scope of payment business shall include "internet payment". Logistics enterprises should obtain the express business license issued by the State Post Bureau.

2. Payment and logistics enterprises should transmit true and accurate electronic payment and logistics information for cross-border e-commerce retail import with electronic signatures to the regulatory authorities in real time, and assume corresponding responsibilities for the authenticity of such information.

3. Customs declaration agencies which are engaged by cross-border e-commerce enterprises to declare to the customs are responsible for providing true and accurate information.

4. Logistics enterprises shall share an interface with the customs for real-time tracking of logistics information, and carry out domestic delivery of cross-border e-commerce retail imports in strict accordance with the logistics information provided when the transaction is made. If the actual delivery information in China is inconsistent with the logistics information (including the addressee and address) declared during customs clearance, the delivery in question shall be terminated and reported to the customs in a timely manner.

iv. Consumers

1. Consumers are the tax payer for cross-border e-commerce retail import goods. Cross-border e-commerce platforms, logistics enterprises or customs declaration agencies are responsible for withholding taxes and shall provide tax guarantee to the customs, and undertake corresponding tax compensation obligations and related legal responsibilities.

2. Before purchasing, consumers should carefully read the risk notices published on the e-commerce website, make a judgment based on their own risk-taking ability, and agree to the contents of the notices before placing an order.

3. Consumers shall not resell the goods purchased through cross-border e-commerce retail imports.

v. Government authorities

1. The customs shall carry out quality and safety risk monitoring on imported goods through cross-border e-commerce retail, carry out necessary quarantine inspections in accordance with laws and regulations before sales, and issue risk warning as appropriate. The government authorities shall establish an emergency response mechanism for major quality and safety risks of cross-border e-commerce retail imports. The market supervision authorities shall strengthen the supervision on recall of cross-border e-commerce retail imports, urge cross-border e-commerce enterprises and platforms to eliminate potential safety hazards of sold goods and implement the recall according to the law. The customs shall order relevant enterprises to take risk reduction measures for substandard or quality and safety-related goods, supervise the goods not sold yet, and investigate the responsibility of relevant operators according to the law. The government authorities shall

optimize and improve regulatory measures for food-related cross-border e-commerce retail imports, and duly prevent and control quality and safety risks.

2. In principle, "online shopped and bonded + offline self pick-up" is not allowed outside the customs' special supervision areas for online shopped and bonded imports.

3. Government authorities shall incorporate cross-border e-commerce retail import enterprises into customs credit management, and implement differentiated customs clearance management measures according to different credit grades. For enterprises identified to have good integrity, the customs will provide clearance facilities according to the law. For enterprises found to be dishonest, strict supervision measures shall be implemented in accordance with the law. Government authorities shall publish information about high-level certified enterprises and dishonest enterprises on national credit information sharing platforms, make such information public through Credit China and the national enterprise credit information publicity system, and implement joint incentive and punishment in accordance with relevant regulations.

4. Cross-border e-commerce enterprises, platforms and domestic service providers suspected of smuggling or violating customs regulations shall cooperate with the customs in investigations and open up their transaction data (ERP data) or original record data.

5. The customs shall punish enterprises which violate this Circular by participating in the production or transmission of false transaction, payment or logistics information, facilitating re-sales, failing to properly examine the authenticity of the identity of buyers, which result in the theft of personal identity information or annual purchase quota, re-sales and other violations of customs regulations. Any suspected smuggling or violation of regulations shall be handled by the customs according to the law. For activities considered a crime, criminal responsibility shall be investigated according to the law. For those who illegally engage in cross-border e-commerce retail import business by using other citizenship information, the customs shall treat them as smuggling and hand them over to relevant authorities in accordance with relevant laws and regulations on grounds of illegal use of citizenship information. For those who are not suspected of smuggling and are discovered for the first time, interviews shall be conducted or their business shall be suspended for remediation. If they are caught again, they shall be prohibited from engaging in cross-border e-commerce retail import business for a certain period of time, and shall be handed over to other industry authorities for investigation according to regulations.

6. For goods sold by enterprise and privately or individually-owned businesses in the domestic market and covered by the List of Import Goods through Cross-border E-commerce, if there are no legal import evidences or other relevant evidences to show that they are purchased through cross-border e-commerce retail import channels, the market supervision authorities shall investigate them according to their duties.

V. The governments of the pilot cities (Administrative Committee of Pingtan Comprehensive Experimental Zone) shall take the primary responsibility for the pilot implementation of cross-border e-commerce retail import supervision policies in the region, and is responsible for organizing, leading, implementing, promoting, coordinating, supervising and guaranteeing the pilot work in the region to its smooth progress. Major problems and situations in the pilot process are requested to be reported to the Ministry of Commerce and other relevant authorities in a timely manner.

VI. This Circular applies to cross-border e-commerce retail import business in 37 cities (regions) including Beijing, Tianjin, Shanghai, Tangshan, Hohhot, Shenyang, Dalian, Changchun, Harbin, Nanjing, Suzhou, Wuxi, Hangzhou, Ningbo, Yiwu, Hefei, Fuzhou, Xiamen, Nanchang, Qingdao, Weihai, Zhengzhou, Wuhan, Changsha, Guangzhou, Shenzhen, Zhuhai, Dongguan, Nanning, Haikou, Chongqing, Chengdu, Guiyang, Kunming, Xi'an, Lanzhou, and Pingtan, and will take effect from January 1, 2019. Reference can be made to this circular for direct purchase import business in non-pilot cities.

To ensure a smooth transition process for enterprises, enterprises which do not meet the regulatory requirements as stated herein may continue to follow the regulatory arrangements for the transition period until March 31, 2019. Those who are outside the scope of application hereof and enjoy the tax policies for cross-border e-commerce retail import according to regulations shall continue to follow the regulatory requirements in the endnote of the List of Import Goods through Cross-border E-commerce (2018 Edition).

Ministry of Commerce, National Development and Reform Commission, Ministry of Finance
General Administration of Customs, State Administration of Taxation and State Administration for Market Regulation

November 28, 2018

附件：

跨境电子商务零售进口商品清单（2019年版）

序号	8位税号	商品描述	备注
1	02101900	干、熏、盐制的其他猪肉	仅限网购保税商品
2	02102000	干、熏、盐制的牛肉	仅限网购保税商品
3	03061100	冻岩礁虾和其他龙虾	仅限网购保税商品
4	03061200	鳌龙虾(鳌龙虾属)	仅限网购保税商品
5	03061490	其他冻蟹	仅限网购保税商品
6	03061500	冻挪威海鳌虾	仅限网购保税商品
7	03061611	冻冷水小虾虾仁	仅限网购保税商品
8	03061619	冻其他冷水小虾	仅限网购保税商品
9	03061621	冻冷水对虾虾仁	仅限网购保税商品
10	03061711	冻小虾虾仁	仅限网购保税商品
11	03061721	冻对虾虾仁	仅限网购保税商品
12	03061911	冻淡水小龙虾仁	仅限网购保税商品
13	03061919	冻带壳淡水小龙虾	仅限网购保税商品
14	03061990	其他冻甲壳动物	仅限网购保税商品
15	03063290	其他活、鲜或冷的鳌龙虾（鳌龙虾属）	仅限网购保税商品
16	03063399	活、鲜、冷的其他蟹	仅限网购保税商品
17	03069200	干、熏、盐制的鳌龙虾	仅限网购保税商品
18	03069390	干、熏、盐制的其他蟹	仅限网购保税商品
19	03071190	活、鲜或冷的其他牡蛎（蚝）	仅限网购保税商品
20	03071200	冻牡蛎（蚝）	仅限网购保税商品
21	03072200	冻扇贝	仅限网购保税商品
22	03073190	其他活、鲜、冷贻贝	仅限网购保税商品
23	03073200	冻贻贝	仅限网购保税商品
24	03074299	活、鲜、冷的其他墨鱼及鱿鱼	仅限网购保税商品
25	03074390	冻其他墨鱼及鱿鱼	仅限网购保税商品
26	03074990	干、熏、盐制的其他墨鱼及鱿鱼	仅限网购保税商品
27	03075200	冻章鱼	仅限网购保税商品
28	03077200	冻的蛤、鸟蛤及舟贝	仅限网购保税商品
29	03077900	干、熏、盐制的蛤、鸟蛤及舟贝	仅限网购保税商品
30	03078290	活、鲜、冷的凤螺	仅限网购保税商品
31	03078400	冻凤螺	仅限网购保税商品
32	03078800	干、熏、盐制的凤螺	仅限网购保税商品
33	03079190	活、鲜或冷的其他软体动物	仅限网购保税商品
34	03079200	冻的其他软体动物	仅限网购保税商品
35	03079900	冻、干、盐腌或盐渍的软体动物	仅限网购保税商品
36	03081200	冻海参	仅限网购保税商品
37	03081900	冻、干、盐腌或盐渍的海参	仅限网购保税商品
38	04011000	脂肪含量未超1%未浓缩及未加糖的乳及奶油	仅限网购保税商品
39	04012000	脂肪含量在1-6%未浓缩及未加糖的乳及奶油	仅限网购保税商品
40	04014000	按重量计脂肪含量超过6%，但不超过10%的未浓缩及未加糖或其他甜物质的乳及奶油	仅限网购保税商品
41	04015000	按重量计脂肪含量超过10%的未浓缩及未加糖或其他甜物质的乳及奶油	仅限网购保税商品
42	04021000	脂肪含量≤1.5%固状乳及奶油	仅限网购保税商品
43	04022100	脂肪量>1.5%未加糖固状乳及奶油	仅限网购保税商品
44	04022900	脂肪量>1.5%的加糖固状乳及奶油	仅限网购保税商品
45	04029100	浓缩但未加糖的非固状乳及奶油	
46	04029900	浓缩并已加糖的非固状乳及奶油	
47	04031000	酸乳	
48	04039000	酪乳及其他发酵或酸化的乳及奶油	
49	04041000	乳清及改性乳清	
50	04049000	其他编号未列名的含天然乳的产品	
51	04051000	黄油	
52	04052000	乳酱	
53	04061000	鲜乳酪(未熟化或未固化的)	
54	04063000	经加工的乳酪，但磨碎或粉化的除外	
55	04069000	其他乳酪	
56	04079090	其他蛋	列入《进出口野生动植物种商品目录》的商品除外
57	04089900	其他去壳禽蛋	
58	04090000	天然蜂蜜	
59	04100010	燕窝	
60	04100041	鲜蜂王浆	
61	04100042	鲜蜂王浆粉	
62	04100043	蜂花粉	

序号	8位税号	商品描述	备注
63	04100049	其他蜂产品	
64	04100090	其他编号未列名的食用动物产品	列入《进出口野生动植物种商品目录》的商品除外；仅限网购保税商品
65	05080010	珊瑚及水产品壳、骨的粉末及废料	列入《进出口野生动植物种商品目录》的商品除外；仅限网购保税商品
66	07129050	干制的大蒜	
67	07129099	干制的其他蔬菜及什锦蔬菜	
68	07132090	其他干鹰嘴豆	
69	08011100	干的椰子	
70	08011990	其他鲜椰子	仅限网购保税商品
71	08012200	鲜或干的去壳巴西果	
72	08013200	鲜或干的去壳腰果	
73	08021100	未去壳扁桃仁	
74	08021200	其他扁桃仁	
75	08022200	鲜或干的去壳榛子	
76	08023100	鲜或干的未去壳核桃	
77	08023200	鲜或干的去壳核桃	
78	08025100	未去壳阿月浑子果	
79	08025200	去壳阿月浑子果	
80	08026190	未去壳其他马卡达姆坚果	
81	08026200	去壳马卡达姆坚果	
82	08029030	鲜或干的松子仁	列入《进出口野生动植物种商品目录》的商品除外
83	08029090	其他鲜或干坚果	列入《进出口野生动植物种商品目录》的商品除外
84	08039000	鲜或干的其他香蕉	仅限网购保税商品
85	08041000	鲜或干的椰枣	仅限网购保税商品
86	08042000	鲜或干的无花果	仅限网购保税商品
87	08043000	鲜或干菠萝	仅限网购保税商品
88	08044000	鲜或干鳄梨	仅限网购保税商品
89	08045010	鲜或干番石榴	仅限网购保税商品
90	08045020	鲜或干芒果	仅限网购保税商品
91	08045030	鲜或干山竹果	仅限网购保税商品
92	08051000	鲜或干橙	仅限网购保税商品
93	08054000	鲜或干的葡萄柚, 包括柚	仅限网购保税商品
94	08055000	鲜或干的柠檬及酸橙	仅限网购保税商品
95	08059000	其他鲜或干的柑桔属水果	仅限网购保税商品
96	08061000	鲜葡萄	仅限网购保税商品
97	08062000	葡萄干	
98	08081000	鲜苹果	仅限网购保税商品
99	08092900	其他鲜樱桃	仅限网购保税商品
100	08094000	鲜梅及李	仅限网购保税商品
101	08104000	鲜蔓越桔及越桔	仅限网购保税商品
102	08106000	鲜榴莲	仅限网购保税商品
103	08109050	鲜番荔枝	仅限网购保税商品
104	08109090	其他鲜果	仅限网购保税商品
105	08131000	杏干	
106	08132000	梅干及李干	
107	08133000	苹果干	
108	08134010	龙眼干、肉	
109	08134030	干红枣	
110	08134090	其他干果	
111	08135000	本章的什锦坚果或干果	
112	08140000	柑桔属水果或甜瓜的果皮	
113	09011100	未浸除咖啡碱的未焙炒咖啡	
114	09012100	未浸除咖啡碱的已焙炒咖啡	
115	09012200	已浸除咖啡碱的已焙炒咖啡	
116	09019010	咖啡豆荚及咖啡豆皮	
117	09019020	含咖啡的咖啡代用品	
118	09021010	每件净重≤3kg的花茶	
119	09021090	每件净重≤3kg的其他绿茶	
120	09022010	每件净重>3kg的花茶	
121	09022090	每件净重>3kg的其他绿茶	
122	09023010	每件净重≤3kg的乌龙茶	
123	09023020	每件净重≤3kg的普洱茶	
124	09023090	每件净重≤3kg的其他发酵、半发酵红茶	
125	09024010	每件净重>3kg的乌龙茶	
126	09024090	每件净重>3kg的其他红茶(已发酵)及半发酵茶	
127	09030000	马黛茶	
128	09041100	未磨胡椒	

序号	8位税号	商品描述	备注
129	09041200	已磨胡椒	
130	09042100	未磨干辣椒	
131	09042200	已磨辣椒	
132	09061900	其他未磨的肉桂及肉桂花	
133	09062000	已磨肉桂及肉桂花	
134	09083200	已磨豆蔻	
135	09096210	已磨八角茴香	
136	09103000	姜黄	
137	09109100	混合调味香料	
138	09109900	其他调味香料	
139	10049000	其他燕麦	
140	10061089	其他稻谷	每人每年进口10061089、10062020、10063020、10063080的商品合计不超过20公斤；仅限网购保税商品
141	10062020	长粒米糙米	每人每年进口10061089、10062020、10063020、10063080的商品合计不超过20公斤
142	10063020	长粒米精米	每人每年进口10061089、10062020、10063020、10063080的商品合计不超过20公斤
143	10063080	其他精米	每人每年进口10061089、10062020、10063020、10063080的商品合计不超过20公斤
144	10089090	其他谷物	
145	11010000	小麦或混合麦的细粉	每人每年进口11010000、11031100的商品合计不超过20公斤；仅限网购保税商品
146	11022000	玉米细粉	每人每年进口11022000、11042300的商品合计不超过20公斤；仅限网购保税商品
147	11029029	其他大米细粉	每人每年进口合计不超过20公斤
148	11029090	其他谷物细粉	
149	11031100	小麦粗粒及粗粉	每人每年进口11010000、11031100的商品合计不超过20公斤；仅限网购保税商品
150	11041200	滚压或制片的燕麦	
151	11041990	滚压或制片的其他谷物	
152	11042200	经其他加工的燕麦	
153	11042300	经其他加工的玉米	每人每年进口11022000、11042300的商品合计不超过20公斤；仅限网购保税商品
154	11042990	经其他加工的其他谷物	
155	11063000	水果及坚果的细粉、粗粉及粉末	
156	11081100	小麦淀粉	
157	11081300	马铃薯淀粉	
158	11082000	菊粉	
159	12024200	未去壳花生	
160	12030000	干椰子肉	
161	12040000	亚麻子	
162	12073090	其他蓖麻子	
163	12079999	其他含油子仁及果实	
164	12081000	大豆粉	
165	12089000	其他含油子仁或果实的细粉及粗粉	
166	12093000	草本花卉植物种子	列入《进出口野生动植物种商品目录》的商品除外
167	12112010	鲜或干的西洋参	仅限网购保税商品
168	12112091	其他鲜人参	仅限网购保税商品
169	12112099	其他干人参	仅限网购保税商品
170	12119011	鲜或干的当归	仅限网购保税商品
171	12119015	鲜或干的菊花	仅限网购保税商品
172	12119039	其他主要用作药料的鲜或干的植物	仅限网购保税商品；罂粟、罂粟壳、大麻、古柯、恰特草除外
173	12119050	主要用作香料的植物	列入《两用物项和技术进出口许可证管理目录》、《进出口野生动植物种商品目录》的商品除外；仅限网购保税商品
174	12119099	其他鲜或干的杀虫、杀菌用植物	列入《两用物项和技术进出口许可证管理目录》、《进出口野生动植物种商品目录》的商品除外
175	12122110	适合供人食用的海带	
176	12122141	适合供人食用的干紫菜	
177	12122142	适合供人食用的鲜紫菜	
178	12122149	适合供人食用的其他紫菜	
179	12122190	其他适合供人食用的海草及其他藻类	
180	12129912	主要供人食用的甜杏仁	
181	12129919	主要供人食用的桃(包括油桃)、梅或李的核及核仁	
182	12129999	鲜、冷、冻或干的其他主要供人食用的其他税号未列明的果核、果仁及植物产品	列入《进出口野生动植物种商品目录》的商品除外；仅限网购保税商品
183	13021940	银杏的液汁及浸膏	

序号	8位税号	商品描述	备注
184	13021990	其他植物液汁及浸膏	
185	14049090	其他植物产品	仅限网购保税商品
186	15041000	鱼肝油及其分离品	仅限网购保税商品
187	15042000	其他鱼油、脂及其分离品	列入《进出口野生动植物种商品目录》的商品除外；仅限网购保税商品
188	15043000	海生哺乳动物的油、脂及其分离品	列入《进出口野生动植物种商品目录》的商品除外；仅限网购保税商品
189	15060000	其他动物油、脂及其分离品	列入《进出口野生动植物种商品目录》的商品除外；仅限网购保税商品
190	15079000	精制的豆油及其分离品	
191	15081000	初榨花生油的分离品	
192	15089000	精制的花生油及其分离品	
193	15091000	初榨油橄榄油及其分离品	
194	15099000	精制的油橄榄油及其分离品	
195	15100000	其他橄榄油及其分离品	
196	15111000	初榨棕榈油的分离品	
197	15121100	初榨葵花油或红花油的分离品	
198	15121900	精制的葵花油或红花油及其分离品	
199	15131100	初榨椰子油分离品	
200	15131900	椰子油及其分离品	
201	15141100	初榨低芥子酸菜子油及其分离品	
202	15149110	初榨菜子油及其分离品	
203	15149190	初榨芥子油及其分离品	
204	15149900	其他菜子油或芥子油及其分离品	
205	15151100	初榨亚麻子油及其分离品	
206	15151900	精制的亚麻子油及其分离品	
207	15152100	初榨玉米油的分离品	
208	15152900	精制的玉米油及其分离品	
209	15153000	蓖麻油及其分离品	
210	15155000	芝麻油及其分离品	
211	15159090	其他固定植物油、脂及其分离品	
212	15161000	氢化、酯化或反油酸化动物油、脂及其分离品，但未进一步加工的	
213	15162000	氢化、酯化或反油酸化植物油、脂及其分离品，但未进一步加工的	
214	15179090	混合制成的食用油脂或制品	
215	15180000	化学改性的动、植物油、脂及其制品；其他税号未列名的非食用油、脂或制品	
216	16010030	用香肠制成的食品	列入《进出口野生动植物种商品目录》的商品除外
217	16021000	肉或食用杂碎的均化食品	列入《进出口野生动植物种商品目录》的商品除外
218	16022000	制作或保藏的动物肝	列入《进出口野生动植物种商品目录》的商品除外
219	16023299	其他鸡肉	
220	16024910	其他猪肉及杂碎的罐头	列入《进出口野生动植物种商品目录》的商品除外
221	16024990	制作或保藏的其他猪肉、杂碎及血	列入《进出口野生动植物种商品目录》的商品除外
222	16025010	牛肉及牛杂碎罐头	列入《进出口野生动植物种商品目录》的商品除外
223	16025090	其他制作或保藏的牛肉、杂碎及血	列入《进出口野生动植物种商品目录》的商品除外
224	16030000	肉及水产品的精、汁	列入《进出口野生动植物种商品目录》的商品除外
225	16041190	制作或保藏的其他鲑鱼，整条或切块，但未绞碎	
226	16041200	制作或保藏的鲑鱼，整条或切块，但未绞碎	
227	16041300	制作或保藏的沙丁鱼、小沙丁鱼属、黍鲱或西鲱	
228	16041400	制作或保藏的金枪鱼、鲣鱼及狐鲣	
229	16041500	制作或保藏的鲭鱼，整条或切块，但未绞碎	
230	16041700	制作或保藏的鳗鱼	列入《进出口野生动植物种商品目录》的商品除外
231	16041800	制作或保藏的鲨鱼翅（整条或切块）	列入《进出口野生动植物种商品目录》的商品除外
232	16041990	制作或保藏的其他鱼，整条或切块，但未绞碎	列入《进出口野生动植物种商品目录》的商品除外
233	16042019	其他制作或保藏的鱼罐头	列入《进出口野生动植物种商品目录》的商品除外
234	16042099	其他制作或保藏的鱼	列入《进出口野生动植物种商品目录》的商品除外
235	16043200	鲑鱼子酱代用品	
236	16051000	制作或保藏的蟹	
237	16053000	制作或保藏的龙虾	
238	16055200	制作或保藏的扇贝	
239	16055400	制作或保藏的墨鱼及鱿鱼	
240	17011400	其他甘蔗糖	每人每年进口17011400、17019100、17019910、17019990的商品合计不超过2公斤
241	17019100	加有香料或着色剂的糖	每人每年进口17011400、17019100、17019910、17019990的商品合计不超过2公斤
242	17019910	砂糖	每人每年进口17011400、17019100、17019910、17019990的商品合计不超过2公斤

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243	17019990	其他精制糖	每人每年进口17011400、17019100、17019910、17019990的商品合计不超过2公斤
244	17021100	无水乳糖，按重量计含量>99%	
245	17022000	糖及糖浆	
246	17023000	低果糖含量的葡萄糖及糖浆	
247	17024000	中果糖含量的葡萄糖及糖浆	
248	17026000	其他果糖及糖浆	
249	17029000	其他固体糖；人造蜜；焦糖	
250	17031000	甘蔗糖蜜	
251	17041000	口香糖，不论是否裹糖	
252	17049000	其他不含可可的甜食	
253	18010000	生或焙炒的整颗或破碎的可可豆	
254	18050000	未加糖或其他甜物质的可可粉	
255	18061000	含糖或其他甜物质的可可粉	
256	18062000	每件净重>2kg的含可可食品	
257	18063100	其他夹心块状或条状的含可可食品	
258	18063200	其他不夹心块状或条状含可可食品	
259	18069000	其他巧克力及含可可的食品	
260	19011010	配方奶粉	
261	19011090	其他供婴幼儿食用的零售包装食品	
262	19012000	供焙烘面包糕点用的调制品及面团	
263	19019000	其他麦精制的其他税号未列名食品	
264	19021100	未包馅或未制作的含蛋生面食	
265	19021900	其他未包馅或未制作的生面食	
266	19022000	包馅面食	
267	19023010	米粉干	
268	19023020	粉丝	
269	19023030	即食或快熟面条	
270	19023090	其他面食	
271	19024000	古斯古斯面食	
272	19030000	珍粉及淀粉制成的珍粉代用品	
273	19041000	谷物或谷物产品经膨化或烘炒制的食品	
274	19042000	未烘炒谷物片制成的食品	
275	19043000	碾碎的干小麦	
276	19049000	其他谷物制品	
277	19051000	黑麦脆面包片	
278	19053100	甜饼干	
279	19053200	华夫饼干及圣餐饼	
280	19054000	面包干、吐司及类似的烤面包	
281	19059000	其他面包、糕点、饼干及其焙烘糕饼	
282	20011000	用醋或醋酸制作的黄瓜及小黄瓜	
283	20019090	用醋制作的其他果、菜及食用植物	列入《进出口野生动植物种商品目录》的商品除外
284	20021010	非用醋制作的整个或切片番茄罐头	
285	20021090	非用醋制作的其他整个或切片番茄	
286	20029011	重量不超过5kg的番茄酱罐头	
287	20029090	非用醋制作的绞碎番茄	
288	20031019	其他非用醋制作的伞菌属蘑菇罐头	
289	20031090	非用醋制作的其他伞菌属蘑菇	
290	20051000	非用醋制作的未冷冻均化蔬菜	
291	20052000	非用醋制作的未冷冻马铃薯	仅限网购保税商品
292	20054000	非用醋制作的未冷冻豌豆	
293	20055199	非用醋或醋酸制作或保藏的未冷冻的其他脱荚豇豆及菜豆	
294	20055990	非用醋制作的其他豇豆及菜豆	
295	20057000	非用醋制作的未冷冻油橄榄	
296	20058000	非用醋制作的未冷冻甜玉米	
297	20059991	其他蔬菜及什锦蔬菜罐头	
298	20059999	非用醋制作的其他蔬菜及什锦蔬菜	列入《进出口野生动植物种商品目录》的商品除外
299	20060090	其他糖渍蔬菜、水果、坚果、果皮	
300	20071000	烹煮制成的果子均化食品	
301	20079100	烹煮制成的柑桔属水果	
302	20079910	烹煮制成的其他果酱、果冻罐头	
303	20079990	烹煮制成的其他果酱、果冻	
304	20081110	花生米罐头	
305	20081120	烘焙花生	
306	20081130	花生酱	
307	20081190	其他非用醋制作的花生	
308	20081910	核桃仁罐头	

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309	20081920	其他果仁罐头	
310	20081999	其他坚果及子仁	
311	20082090	非用醋制作的其他菠萝	
312	20083010	柑桔属水果罐头	
313	20084010	梨罐头	
314	20085000	非用醋制作的杏	
315	20086090	用其他方法制作或保藏的其他樱桃	
316	20087010	桃罐头	
317	20087090	非用醋制作的其他桃	
318	20088000	非用醋制作的草莓	
319	20089300	用其他方法制作或保藏的蔓越橘	
320	20089700	用其他方法制作或保藏的什锦果实	
321	20089931	调味紫菜	
322	20089934	烤紫菜	
323	20089939	其他海藻及藻类制品	
324	20089990	未列名制作或保藏的水果、坚果	
325	20091200	非冷冻的,白利糖度值不超过20的橙汁	
326	20091900	其他橙汁	
327	20092100	白利糖度值不超过20的葡萄柚(包括柚)汁	
328	20092900	其他葡萄柚(包括柚)汁	
329	20093110	白利糖度不超过20的柠檬汁	
330	20093190	其他未混合的白利糖度值不超过20的桔汁属水果汁	
331	20094100	白利糖度值不超过20的菠萝汁	
332	20096100	白利糖度值不超过30的的葡萄汁,包括酿酒葡萄汁	
333	20096900	葡萄汁,包括酿酒葡萄汁	
334	20097100	白利糖度值不超过20的苹果汁	
335	20097900	其他苹果汁	
336	20098100	蔓越橘汁	
337	20098912	芒果汁	
338	20098913	西番莲果汁	
339	20098914	番石榴果汁	
340	20098915	梨汁	
341	20098919	其他未混合的水果汁	
342	20098920	其他未混合蔬菜汁	
343	20099010	混合水果汁	
344	20099090	混合蔬菜汁、水果与蔬菜的混合汁	
345	21011100	咖啡浓缩精汁	
346	21011200	以咖啡浓缩精汁或咖啡为基本成分的制品	
347	21012000	茶、马黛茶浓缩精汁及其制品	
348	21013000	烘焙咖啡代用品及其浓缩精汁	
349	21023000	发酵粉	
350	21031000	酱油	
351	21032000	番茄沙司及其他番茄调味汁	
352	21039090	其他调味品	
353	21041000	汤料及其制品	
354	21042000	均化混合食品	
355	21050000	冰淇淋及其他冰制食品不论是否含可可	
356	21061000	浓缩蛋白质及人造蛋白质	
357	21069030	蜂王浆制剂	列入《进出口野生动植物种商品目录》的商品除外
358	21069040	椰子汁	
359	21069050	海豹油胶囊	
360	21069090	其他税号未列名的食品	列入《进出口野生动植物种商品目录》的商品除外
361	22011010	未加糖及未加味的矿泉水	
362	22011020	未加糖及未加味的汽水	
363	22019011	已包装袋天然水	
364	22019019	未包装的天然水	
365	22019090	其他水、冰及雪	
366	22021000	加味、加糖或其他甜物质的水	列入《进出口野生动植物种商品目录》的商品除外
367	22029100	无醇啤酒	列入《进出口野生动植物种商品目录》的商品除外
368	22029900	其他无酒精饮料	列入《进出口野生动植物种商品目录》的商品除外
369	22030000	麦芽酿造的啤酒	
370	22041000	葡萄酒	
371	22042100	小包装的鲜葡萄酿造的酒	
372	22042900	其他包装的鲜葡萄酿造的酒	
373	22043000	其他酿酒葡萄汁	

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374	22051000	味美思酒及其他加植物或香料的用鲜葡萄酿造的酒--装入2000毫升及以下容器的	
375	22059000	味美思酒及其他加植物或香料的用鲜葡萄酿造的酒--其他	
376	22060010	黄酒	
377	22060090	其他发酵饮料	
378	22082000	蒸馏葡萄酒制得的烈性酒	
379	22083000	威士忌酒	
380	22084000	朗姆酒及蒸馏已发酵甘蔗产品制得的其他烈性酒	
381	22085000	杜松子酒	
382	22086000	伏特加酒	
383	22087000	利口酒及柯迪尔酒	
384	22089010	其他龙舌兰酒	
385	22089020	白酒	
386	22089090	其他酒类	
387	22090000	醋及醋酸制得的醋代用品	
388	23024000	其他谷物糠、麸及其他残渣	
389	23065000	椰子或干椰肉油渣饼及固体残渣	
390	23091010	零售包装的狗食或猫食罐头	仅限网购保税商品
391	23091090	零售包装的其他狗食或猫食	仅限网购保税商品
392	23099010	制成的饲料添加剂	
393	23099090	其他配制的动物饲料	仅限网购保税商品
394	25010011	食用盐	
395	25010019	其他盐	
396	27101991	润滑油	
397	27101992	润滑脂	
398	28112210	硅胶	
399	28352600	其他磷酸钙	
400	28363000	碳酸氢钠(小苏打)	
401	28365000	碳酸钙	
402	28539010	饮用蒸馏水	
403	28539090	其他无机化合物、液态空气、压缩空气, 汞齐, 但贵金属汞齐除外	列入《中国严格限制的有毒化学品名录》的商品除外
404	29012990	其他不饱和和无环烃	列入《农药进出口管理目录》的商品除外
405	29054910	木糖醇	
406	29146200	辅酶Q10	
407	29161500	油酸、亚油酸或亚麻酸及其盐和酯	
408	29232000	卵磷脂及其他磷氨基类脂	
409	29239000	其他季铵盐及季铵碱	列入《农药进出口管理目录》、《中国严格限制的有毒化学品名录》的商品除外
410	29322090	其他内酯	列入《农药进出口管理目录》的商品除外
411	29329990	其他仅含氧杂原子的杂环化合物	列入《农药进出口管理目录》、《中国严格限制的有毒化学品名录》的商品除外; 麻醉药品和精神药品除外
412	29362100	未混合的维生素A及其衍生物	
413	29362200	未混合的维生素B1及其衍生物	
414	29362300	未混合的维生素B2及其衍生物	
415	29362400	未混合的D或DL-泛酸及其衍生物	
416	29362500	未混合的维生素B6及其衍生物	
417	29362600	未混合的维生素B12及其衍生物	
418	29362700	未混合的维生素C及其衍生物	
419	29362800	未混合的维生素E及其衍生物	
420	29362900	其他未混合的维生素及其衍生物	列入《农药进出口管理目录》的商品除外
421	29369010	维生素AD3	
422	29369090	其他维生素原、混合维生素及其衍生物	
423	29381000	芸香苷及其衍生物	
424	29400090	其他化学纯糖	
425	30049051	中药酒(混合或非混合, 治病或防病用已配定剂量或零售包装)	
426	30049054	清凉油(混合或非混合, 治病或防病用已配定剂量或零售包装)	
427	30051010	橡皮膏(经药物浸涂或制定零售包装供医疗、外科、牙科或兽医用)	
428	30051090	其他胶粘敷料及有胶粘涂层的物品(经药物浸涂或制定零售包装供医疗、外科、牙科或兽医用)	
429	30059010	药棉、纱布、绷带(经药物浸涂或制定零售包装供医疗、外科、牙科或兽医用)	
430	30059090	其他医用软填料及类似物品(经药物浸涂或制定零售包装供医疗、外科、牙科或兽医用)	按照医疗器械管理的商品除外

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431	30061000	无菌外科肠线; 无菌昆布、无菌粘合胶布、无菌吸收性止血材料、外科或牙科用无菌抗粘连阻隔材料及类似无菌材料	按照医疗器械管理的商品除外
432	30067000	专用于人类或作兽药用的凝胶制品, 作为外科手术或体检时躯体部位的润滑剂, 或者作为躯体和医疗器械之间的偶合剂	按照医疗器械管理的商品除外
433	32030019	其他植物着色料及其为基本成分的制品包括染料浸膏(不论是否已有化学定义); 32章注释三所述的以植物着色料为基本成分的制品	列入《进出口野生动植物种商品目录》的商品除外
434	32041700	颜料及其为基本成分的制品(不论是否已有化学定义)	
435	32042000	用作荧光增白剂的有机合成产品(不论是否已有化学定义)	
436	32131000	成套的颜料(艺术家、学生和广告美工用的)	
437	32151900	其他印刷油墨(不论是否固体或浓缩), 黑色印刷油墨除外	仅限家用打印机墨水
438	32159010	书写墨水(不论是否固体或浓缩)	
439	32159090	绘图墨水及其他墨类(不论是否固体或浓缩)	
440	33011200	橙油(包括浸膏及净油)	
441	33011300	柠檬油(包括浸膏及净油)	
442	33011990	其他柑桔属果实的精油(包括浸膏及净油)	
443	33012500	其他薄荷油(包括浸膏及净油)	
444	33012920	香茅油(包括浸膏及净油)	
445	33012960	桉叶油(包括浸膏及净油)	
446	33012999	其他非柑桔属果实的精油(包括浸膏及净油)	列入《两用物项和技术进出口许可证管理目录》、《进出口野生动植物种商品目录》的商品除外
447	33013090	其他香膏	列入《进出口野生动植物种商品目录》的商品除外
448	33019010	提取的油树脂	列入《进出口野生动植物种商品目录》的商品除外
449	33019090	用花香吸取法或浸渍法制定的含浓缩精油的脂肪、固定油、蜡及类似品; 精油脱萜所得的萜烯副产品(柑桔属果实的除外); 精油水溶液及水馏液	列入《中国严格限制的有毒化学品名录》的商品除外
450	33029000	其他工业用混合香料及以香料为基本成分的混合物和制品	
451	33030000	香水及花露水	
452	33041000	唇用化妆品	列入《进出口野生动植物种商品目录》的商品除外
453	33042000	眼用化妆品	列入《进出口野生动植物种商品目录》的商品除外
454	33043000	指(趾)甲化妆品	
455	33049100	香粉, 不论是否压紧	
456	33049900	其他美容品或化妆品及护肤品	列入《进出口野生动植物种商品目录》的商品除外
457	33051000	洗发剂(香波)	列入《进出口野生动植物种商品目录》的商品除外
458	33052000	烫发剂	
459	33053000	定型剂	
460	33059000	其他护发品	
461	33061010	牙膏	列入《进出口野生动植物种商品目录》的商品除外
462	33061090	其他洁齿品	
463	33062000	牙线	
464	33069010	漱口水	
465	33069090	其他口腔及牙齿清洁剂	
466	33071000	剃须用制剂	
467	33072000	人体除臭剂及止汗剂	
468	33073000	香浴盐及其他沐浴用制剂	
469	33074100	神香及其他通过燃烧散发香气制品	
470	33074900	室内除臭制品	
471	33079000	脱毛剂、其他编号未列名的芳香料制品及化妆盥洗品	
472	34011100	盥洗用肥皂及有机表面活性产品, 条状、块状或模制形状的, 以及用肥皂或洗涤剂浸渍、涂面或包覆的纸、絮胎、毡呢及无纺织物	
473	34011910	洗衣皂	
474	34011990	其他用肥皂及有机表面活性产品, 条状、块状或模制形状的, 以及用肥皂或洗涤剂浸渍、涂面或包覆的纸、絮胎、毡呢及无纺织物	
475	34012000	其他形状的肥皂	
476	34013000	洁肤用的有机表面活性产品及制品, 液状或膏状并制成零售包装的, 不论是否含有肥皂	
477	34021100	阴离子型有机表面活性剂	
478	34021200	阳离子型有机表面活性剂	

序号	8位税号	商品描述	备注
479	34021300	非离子型有机表面活性剂	列入《中国严格限制的有毒化学品名录》的商品除外
480	34021900	其他有机表面活性剂	
481	34022010	零售包装的合成洗涤粉	
482	34022090	零售包装有机表面活性剂制品（合成洗涤粉除外）	
483	34029000	非零售包装有机表面活性剂制品、洗涤剂及清洁剂	
484	34039900	润滑剂（不含有石油或从沥青矿物提取的油类）	
485	34049000	其他人造蜡及调制蜡	列入《中国严格限制的有毒化学品名录》的商品除外
486	34051000	鞋靴或皮革用的上光剂及类似制品	
487	34052000	保养木制品的上光剂及类似制品	
488	34053000	车身用的上光剂及类似制品	仅限汽车抛光剂
489	34054000	擦洗膏、去污粉及类似制品	
490	34059000	玻璃或金属用的光洁剂	
491	34060000	各种蜡烛及类似品	列入《进出口野生动植物种商品目录》的商品除外
492	34070090	塑型用膏	
493	35011000	酪蛋白	
494	35021100	干的卵清蛋白	
495	35022000	乳白蛋白，包括两种或两种以上的乳清蛋白浓缩物	
496	35029000	其他白蛋白及白蛋白盐及其衍生物	
497	35030010	明胶及其衍生物	
498	35030090	鱼胶；其他动物胶	仅限网购保税商品
499	35040090	其他税号未列名蛋白质及其衍生物，皮粉	
500	35052000	以淀粉、糊精或其他改性淀粉为基本成分的胶	
501	35061000	适于作胶或粘合剂的产品，零售包装每件净重≤1kg	
502	35069110	以聚酰胺为基本成份的粘合剂	
503	35069190	以其他橡胶或塑料为基本成分的粘合剂	
504	35069900	其他调制胶、粘合剂	
505	35079090	其他酶及未列名的酶制品	
506	37031010	成卷未曝光的感光纸及纸板，宽度>610mm	
507	37032010	未曝光的彩色摄影用感光纸及纸板，非成卷或宽度≤610mm	
508	38021010	木质活性炭	
509	38029000	活性天然矿产品；动物炭黑（包括废动物炭黑）	列入《进出口野生动植物种商品目录》的商品除外
510	38089111	蚊香	
511	38089119	零售包装杀虫剂	列入《农药进出口管理目录》的商品除外
512	38089210	零售包装的杀菌剂	列入《农药进出口管理目录》的商品除外
513	38089400	消毒剂	兽用消毒剂除外
514	38099100	纺织工业及类似工业用其他税号未列名整理剂、染料加速着色剂或固色助剂及其他产品和制剂	仅限衣物柔顺剂
515	38101000	金属表面酸洗剂；金属及其他材料制成的焊粉或焊膏	
516	38220010	附于衬背上的诊断或实验用试剂，但税目32.02,32.06的货品除外	按照医疗器械管理的商品除外
517	38249920	除墨剂、蜡纸改正液及类似品	
518	38249999	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	仅限蒸汽眼罩、暖宝宝贴、暖宫贴、肩颈贴、硅胶猫砂
519	39173200	其他未装有附件的塑料制管子	
520	39173900	塑料制的其他管子	
521	39181090	氯乙烯聚合物制的铺地制品	
522	39189090	其他塑料制的铺地制品	
523	39191099	其他材料制的，宽度≤20cm的其他成卷塑料胶粘板片等	
524	39199090	其他自粘塑料板、片、膜等材料	
525	39201090	其他乙烯聚合物制板、片、带	
526	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	
527	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	仅限家用保鲜膜
528	39206200	聚对苯二甲酸乙二酯板片膜箔扁条	
529	39209100	聚乙烯醇缩丁醛板、片、膜、箔及扁条	
530	39209990	其他塑料制的非泡沫塑料板片	
531	39211100	泡沫聚苯乙烯板、片、带、箔及扁条	
532	39211290	泡沫聚氯乙烯板、片、带、箔及扁条	
533	39211390	泡沫聚氨酯板、片、带、箔及扁条	
534	39211990	其他泡沫塑料板、片、膜、箔及扁条	

序号	8位税号	商品描述	备注
535	39219090	未列名塑料板、片、膜、箔及扁条	
536	39221000	塑料浴缸、淋浴盘及盥洗盆	
537	39222000	塑料马桶坐圈及盖	列入《进出口野生动植物种商品目录》的商品除外
538	39229000	塑料便盆、抽水箱等类似卫生洁具	
539	39231000	塑料制盒、箱及类似品	
540	39232100	乙烯聚合物制袋及包	
541	39232900	其他塑料制的袋及包	
542	39233000	塑料制坛、瓶及类似品	
543	39235000	塑料制塞子、盖子及类似品	
544	39239000	供运输或包装货物用其他塑料制品	
545	39241000	塑料制餐具及厨房用具	
546	39249000	塑料制其他家庭用具及卫生或盥洗用具	
547	39251000	塑料制囤、柜、罐、桶及类似容器	
548	39261000	办公室或学校用塑料制品	
549	39262011	聚氯乙烯制手套（包括分指手套、连指手套及露指手套）	
550	39262090	其他塑料制衣服及衣着附件	
551	39263000	塑料制家具、车厢及类似品的附件	
552	39264000	塑料制小雕塑品及其他装饰品	
553	39269010	塑料制机器及仪器用零件	
554	39269090	其他塑料制品	
555	40070000	硫化橡胶线及绳	
556	40081100	海绵硫化橡胶制的板、片及带	
557	40081900	海绵硫化橡胶制型材、异型材及杆	
558	40141000	硫化橡胶制避孕套	
559	40149000	硫化橡胶制其他卫生及医疗用品	
560	40151900	硫化橡胶制其他手套	
561	40159090	其他硫化橡胶制衣着用品及附件	
562	40161090	硫化海绵橡胶制其他制品	
563	40169200	硫化橡胶制橡皮擦	
564	40169390	硫化橡胶制其他用垫片、垫圈、及其他密封垫	
565	40169500	硫化橡胶制其他可充气制品	
566	40169990	其他未列名硫化橡胶制品	
567	40170020	硬质橡胶制品	
568	42010000	各种材料制成的鞍具及挽具，适合各种动物用	列入《进出口野生动植物种商品目录》的商品除外
569	42021110	以皮革、再生皮革作面的衣箱	列入《进出口野生动植物种商品目录》的商品除外
570	42021190	以皮革、再生皮革作面的箱包	列入《进出口野生动植物种商品目录》的商品除外
571	42021210	以塑料或纺织材料作面的衣箱	
572	42021290	塑料或纺织材料作面的其他箱包	
573	42021900	其他材料制箱包	
574	42022100	以皮革、再生皮革作面的手提包	列入《进出口野生动植物种商品目录》的商品除外
575	42022200	以塑料片或纺织材料作面的手提包	
576	42022900	以钢纸或纸板作面的手提包	
577	42023100	以皮革、再生皮革作面的钱包等物品	列入《进出口野生动植物种商品目录》的商品除外
578	42023200	以塑料或纺织品作面的钱包等物品	
579	42023900	以钢纸或纸板作面的钱包等物品	
580	42029100	皮革、再生皮革作面的其他容器	列入《进出口野生动植物种商品目录》的商品除外
581	42029200	以塑料或纺织材料作面的其他容器	
582	42029900	以钢纸或纸板作面的其他容器	
583	42031000	皮革或再生皮革制的衣服	列入《进出口野生动植物种商品目录》的商品除外
584	42032100	皮革或再生皮革制专供运动用手套	列入《进出口野生动植物种商品目录》的商品除外
585	42032990	皮革或再生皮革制的其他手套	列入《进出口野生动植物种商品目录》的商品除外
586	42033010	皮革或再生皮革制腰带	列入《进出口野生动植物种商品目录》的商品除外
587	42034000	皮革或再生皮革制的其他衣着附件	列入《进出口野生动植物种商品目录》的商品除外
588	42050090	皮革或再生皮革的其他制品	列入《进出口野生动植物种商品目录》的商品除外
589	43031010	毛皮衣服	列入《进出口野生动植物种商品目录》的商品除外
590	43039000	毛皮制其他物品	列入《进出口野生动植物种商品目录》的商品除外
591	43040020	人造毛皮制品	
592	44140010	辐射松木制的画框、相框、镜框及类似品	仅限网购保税商品
593	44140090	其他木制的画框、相框、镜框及类似品	列入《进出口野生动植物种商品目录》的商品除外
594	44191100	竹制切面包板、砧板及类似板	
595	44191210	竹制一次性筷子	
596	44191290	竹制其他筷子	
597	44191900	竹制其他餐具及厨房用具	
598	44199010	木制一次性筷子	
599	44199090	其他木制餐具及厨房用具	列入《进出口野生动植物种商品目录》的商品除外
600	44201090	其他木制小雕像及其他装饰品	列入《进出口野生动植物种商品目录》的商品除外
601	44209090	木盒子及类似品；非落地式木家具	列入《进出口野生动植物种商品目录》的商品除外

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602	44211000	木衣架	
603	44219190	其他未列名的竹制品	列入《进出口野生动植物种商品目录》的商品除外
604	44219910	木制圆签、圆棒、冰果棒、压舌片及类似一次性制品	列入《进出口野生动植物种商品目录》的商品除外
605	44219990	其他未列名的木制品	列入《进出口野生动植物种商品目录》的商品除外，卷轴、纤子、筒管、缝纫用线轴及类似品除外
606	45041000	块、板、片及条状压制软木；任何形状的砖、瓦；实心圆柱体，包括原片	
607	46021100	竹编制的篮筐及其他制品	
608	48026200	其他书写、印刷等用未涂布纸及纸板，所含用机械方法制得的纤维超过全部纤维重量的10%，成张的，一边≤435mm、另一边≤297mm（以未折叠计）	
609	48030000	卫生纸、面巾纸、餐巾纸及类似纸	
610	48061000	植物羊皮纸	
611	48114100	自粘的胶粘纸及纸板	
612	48115110	漂白的彩色相纸用双面涂塑厚纸	
613	48115910	绝缘纸及纸板	
614	48115991	镀铝的用塑料涂布、浸渍的其他纸及纸板	
615	48115999	其他用塑料涂布、浸渍的其他纸及纸板	
616	48119000	其他经涂布、浸渍、覆盖的纸及纸板	
617	48142000	用塑料涂面或盖面的壁纸及类似品	
618	48149000	其他壁纸及类似品；窗用透明纸	
619	48171000	信封	
620	48172000	纸的封缄信片、素色明信片及通信卡片	
621	48173000	纸的盒、袋及夹子，内装各种纸制文具	
622	48181000	小卷(张)卫生纸	
623	48182000	小卷(张)纸手帕及纸面巾	
624	48183000	小卷(张)纸台布及纸餐巾	
625	48185000	纸制衣服及衣着附件	
626	48189000	纸床单及类似家庭、卫生、医院用品	
627	48192000	非瓦楞纸或纸板制可折叠箱、盒、匣	
628	48194000	其他纸袋	
629	48195000	纸的其他包装容器，包括唱片套	
630	48196000	纸的办公室、商店及类似场所使用的卷宗盒、信件盘、存储盒及类似品	
631	48201000	登记本、帐本、笔记本、定货本、收据本、信笺本、记事本、日记本及类似品	
632	48202000	纸的练习本	
633	48203000	纸的活动封面（书籍封面除外）、文件夹及卷宗皮	
634	48204000	多联商业表格纸、页间夹有复写纸的本	
635	48205000	纸制样品簿及粘贴簿	
636	48209000	其他纸制文具用品，书籍封面	
637	48236100	竹浆纸或纸板制的盘、碟、盆、杯及类似品	
638	48236910	非木植物浆制的其他盘、碟、盆、杯及类似品	
639	48236990	其他纸或纸板制的盘、碟、盆、杯及类似品	
640	48239030	纸扇	
641	48239090	其他纸及纸制品	
642	49019900	其他书籍、小册子及类似的印刷品	
643	49029000	其他报纸、杂志及期刊	
644	49030000	儿童图画书、绘画或涂色书	
645	49089000	其他转印贴花纸	
646	49090010	印刷或有图画的明信片	
647	49090090	印有个人问候、祝贺、通告的卡片，不论是否有图画、带信封或饰边	
648	49100000	印刷的各种日历，包括日历芯	
649	49111010	无商业价值的广告品及类似印刷品	
650	49119100	印刷的图片、设计图样及照片	
651	54076100	其他纯聚酯非变形长丝布	
652	56012100	棉制的絮胎及其他絮胎制品	
653	56012290	化学纤维制的絮胎及其他絮胎制品	
654	56012900	其他材料制絮胎及其他絮胎制品	
655	56031110	每平方米≤25g经浸渍化纤长丝无纺布物	
656	56031190	每平方米≤25g的其他化纤长丝无纺布物	
657	56039190	每平方米≤25g的其他无纺布物	
658	56039210	25g <每平方米≤70g浸渍其他无纺布物	
659	56039290	25g <每平方米≤70g其他无纺布物	

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660	56039390	70g <每平米≤150g的其他无纺织物	
661	56039490	每平米>150g的其他无纺织物	
662	56041000	用纺织材料包覆的橡胶线及绳	
663	56074900	聚乙烯或聚丙烯制线、绳、索、缆	
664	56075000	其他合纤制线、绳、索、缆	
665	56079090	其他纺织材料制线、绳、索、缆	
666	56081900	化纤材料制成的其他网	
667	56090000	用纱线、扁条、绳、索、缆制其他物品	
668	57032000	尼龙簇绒地毯及其他簇绒铺地制品	
669	57050020	化纤制其他地毯及其他铺地制品	
670	57050090	其他纺织材料制其他地毯及铺地制品	
671	58021900	其他棉毛巾织物及类似毛圈机织物	
672	58061090	其他材料狭幅起绒织物及绳绒织物	
673	58110020	羊毛或动物细毛制绉缝被褥状纺织品	
674	59112000	筛布	
675	61012000	棉制针织或钩编男式大衣、防风衣	
676	61013000	化纤制针织或钩编男式大衣等	
677	61019090	其他纺织材料制针织或钩编男式大衣、防风衣	
678	61021000	毛制针织或钩编女式大衣、防风衣	
679	61022000	棉制针织或钩编女式大衣、防风衣	
680	61023000	化纤制针织或钩编女式大衣等	
681	61029000	其他纺织材料制针织或钩编女式大衣、防风衣	
682	61031020	合纤制针织或钩编男西服套装	
683	61031090	其他纺织材料制针织或钩编男式西服套装	
684	61032200	棉制针织或钩编男式便服套装	
685	61032300	合纤制针织或钩编男便服套装	
686	61032990	其他纺织材料制针织或钩编男式便服套装	
687	61033100	毛制针织或钩编男式上衣	
688	61033200	棉制针织或钩编男式上衣	
689	61033300	合纤制针织或钩编男式上衣	
690	61033900	其他纺织材料制针织或钩编男式上衣	
691	61034200	棉制针织或钩编男长裤、工装裤等	
692	61034300	合纤制针织或钩编男长裤等	
693	61034900	其他纺织材料制针织或钩编男长裤等	
694	61041300	合纤制针织或钩编女西服套装	
695	61042200	棉制针织或钩编女式便服套装	
696	61042300	合纤制针织或钩编女便服套装	
697	61042990	其他纺织材料制针织或钩编女式便服套装	
698	61043100	毛制针织女式上衣	
699	61043200	棉制针织女式上衣	
700	61043300	合纤制针织女式上衣	
701	61043900	其他纺织材料制针织女式上衣	
702	61044100	毛制针织或钩编连衣裙	
703	61044200	棉制针织或钩编连衣裙	
704	61044300	合纤制针织或钩编连衣裙	
705	61044400	人纤制针织或钩编连衣裙	
706	61044900	其他纺织材料制针织或钩编连衣裙	
707	61045100	毛制针织或钩编裙子及裙裤	
708	61045200	棉制针织裙子及裙裤	
709	61045300	合纤制针织或钩编裙子及裙裤	
710	61045900	其他纺织材料制针织或钩编裙子及裙裤	
711	61046100	毛制针织或钩编女长裤、工装裤等	
712	61046200	棉制针织或钩编女长裤、工装裤等	
713	61046300	合纤制针织或钩编女长裤等	
714	61046900	其他纺织材料制针织或钩编女长裤等	
715	61051000	棉制针织或钩编男衬衫	
716	61052000	化纤制针织或钩编男衬衫	
717	61059000	其他纺织材料制针织或钩编男衬衫	
718	61061000	棉制针织或钩编女衬衫	
719	61062000	化纤制针织或钩编女衬衫	
720	61069000	其他纺织材料制针织或钩编女衬衫	
721	61071100	棉制针织或钩编男内裤及三角裤	
722	61071200	化纤制针织或钩编男内裤及三角裤	
723	61072200	化纤制针织或钩编男睡衣裤	
724	61079100	棉制针织或钩编男浴衣、晨衣	
725	61082100	棉制针织或钩编女三角裤及短衬裤	
726	61082200	化纤制针织或钩编女三角裤及短衬裤	
727	61082910	丝及绢丝制针织或钩编女三角裤及短衬裤	

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728	61083100	棉制针织或钩编女睡衣及睡衣裤	
729	61083200	化纤制针织或钩编女睡衣及睡衣裤	
730	61089100	棉制针织或钩编女浴衣、晨衣	
731	61089200	化纤制针织或钩编女浴衣、晨衣	
732	61091000	棉制针织或钩编T恤衫、汗衫等	
733	61099010	丝及绢丝制针织或钩编T恤衫、汗衫等	
734	61099090	其他纺织材料制针织或钩编T恤衫、汗衫等	
735	61101100	羊毛制针织或钩编套头衫等	
736	61101200	喀什米尔山羊细毛制针织或钩编套头衫等	
737	61101910	其他山羊细毛制针织或钩编套头衫等	
738	61101990	其他毛制针织或钩编套头衫等	
739	61102000	棉制针织或钩编套头衫等	
740	61103000	化纤制针织或钩编套头衫等	
741	61109010	丝及绢丝制针织或钩编套头衫等	
742	61109090	其他纺织材料制针织或钩编套头衫等	
743	61112000	棉制针织或钩编婴儿服装及附件	
744	61113000	合纤制针织婴儿服装及附件	
745	61119010	毛制针织或钩编婴儿服装及附件	
746	61119090	其他纺织材料制针织或钩编婴儿服装及附件	
747	61121100	棉制针织或钩编运动服	
748	61121200	合纤制针织或钩编运动服	
749	61121900	其他纺织材料制针织或钩编运动服	
750	61123100	合纤制针织或钩编男式游泳服	
751	61124100	合纤制针织或钩编女式游泳服	
752	61130000	涂层经处理针织或钩编织物制服装	
753	61142000	棉制针织或钩编的其他服装	
754	61143000	化纤制针织或钩编的其他服装	
755	61151000	渐紧压袜类连裤袜	
756	61152100	单丝<67分特合纤制连裤袜等	
757	61152200	单丝≥67分特合纤制连裤袜等	
758	61152910	棉制针织或钩编连裤袜及紧身裤袜	
759	61152990	其他纺织材料制针织连裤袜及紧身裤袜	
760	61153000	单丝<67分特制针织或钩编女统袜	
761	61159400	毛制针织或钩编短袜及其他袜类	
762	61159500	棉制针织或钩编短袜及其他袜类	
763	61159600	合纤制针织或钩编短袜及其他袜类	
764	61159900	其他纺织材料制针织或钩编短袜及其他袜类	
765	61161000	塑料或橡胶浸渍的针织或钩织手套	
766	61169100	毛制其他针织或钩编手套	
767	61169200	棉制其他针织或钩编手套	
768	61169300	合纤制其他针织或钩编手套	
769	61169900	其他纺织材料制针织或钩编手套	
770	61171011	山羊绒制披巾、头巾、围巾、披纱、面纱及类似品	
771	61171019	其他动物细毛制披巾、头巾、围巾、披纱、面纱及类似品	
772	61171020	羊毛制披巾、头巾、围巾、披纱、面纱及类似品	
773	61171090	其他制的披巾、头巾、围巾、披纱、面纱及类似品	
774	61178010	针织或钩编领带及领结	
775	61178090	针织或钩编其他衣着附件	
776	61179000	其他针织或钩编衣着零件	
777	62011100	毛制男式大衣、斗篷及类似品	
778	62011210	棉制男式羽绒服	
779	62011290	棉制男式大衣、斗篷及类似品	
780	62011310	化纤制男式羽绒服	
781	62011390	化纤制男式大衣、斗篷及类似品	
782	62011900	其他纺织材料制男式大衣、斗篷及类似品	
783	62019100	毛制男式带风帽防寒短上衣、防风衣	
784	62019290	棉制男式带风帽防寒短上衣、防风衣	
785	62019310	化纤制男式其他羽绒服	
786	62019390	化纤制男式防寒短上衣、防风衣	
787	62019900	其他纺织材料制男式防寒短上衣、防风衣	
788	62021100	毛制女式大衣、斗篷及类似品等	
789	62021290	棉制女式大衣、斗篷及类似品等	
790	62021310	化纤制女式羽绒服	
791	62021390	化纤制女式大衣、斗篷及类似品	
792	62021900	其他纺织材料制女式大衣、斗篷及类似品	

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793	62029100	毛制女式带风帽防寒短上衣、防风衣	
794	62029290	棉制女式带风帽防寒短上衣、防风衣	
795	62029310	化纤制女式其他羽绒服	
796	62029390	化纤制女式防风衣等	
797	62029900	其他纺织材料制防风衣、防风短上衣等	
798	62031100	毛制男式西服套装	
799	62032200	棉制男式便服套装	
800	62032300	合纤制男式便服套装	
801	62033100	毛制男式上衣	
802	62033200	棉制男式上衣	
803	62033300	合纤制男式上衣	
804	62033910	丝及绢丝制男式上衣	
805	62033990	其他纺织材料制男式上衣	
806	62034100	毛制男式长裤、工装裤等	
807	62034290	棉制男式长裤、工装裤等	
808	62034390	合纤制男式长裤、工装裤等	
809	62034990	其他纺织材料制男童裤、工装裤	
810	62041200	棉制女式西服套装	
811	62041300	合纤制女式西服套装	
812	62042200	棉制女式便服套装	
813	62042300	合纤制女式便服套装	
814	62042990	其他纺织材料制女式便服套装	
815	62043100	毛制女式上衣	
816	62043200	棉制女式上衣	
817	62043300	合纤制女式上衣	
818	62043910	丝及绢丝制女式上衣	
819	62043990	其他纺织材料制女式上衣	
820	62044100	毛制连衣裙	
821	62044200	棉制连衣裙	
822	62044300	合纤制女式连衣裙	
823	62044400	人纤制女式连衣裙	
824	62044910	丝及绢丝制连衣裙	
825	62044990	其他纺织材料制连衣裙	
826	62045100	毛制裙子及裙裤	
827	62045200	棉制裙子及裙裤	
828	62045300	合纤制裙子及裙裤	
829	62045910	丝及绢丝制裙子及裙裤	
830	62045990	其他纺织材料制裙子及裙裤	
831	62046100	毛制女式长裤、工装裤等	
832	62046200	棉制女式长裤、工装裤等	
833	62046300	合纤制女式长裤、工装裤等	
834	62046900	其他纺织材料制女式长裤、工装裤等	
835	62052000	棉制男衬衫	
836	62053000	化纤制男衬衫	
837	62059010	丝及绢丝制男衬衫	
838	62059020	毛制男衬衫	
839	62059090	其他纺织材料制男衬衫	
840	62061000	丝及绢丝制女式衬衫	
841	62062000	毛制女衬衫	
842	62063000	棉制女衬衫	
843	62064000	化纤制女衬衫	
844	62069000	其他纺织材料制女衬衫	
845	62071100	棉制男式内裤及三角裤	
846	62071920	化纤制男式内裤及三角裤	
847	62071990	其他纺织材料制男式内裤及三角裤	
848	62072100	棉制男式长睡衣及睡衣裤	
849	62072910	丝及绢丝制男式长睡衣及睡衣裤	
850	62079100	棉制男式浴衣、晨衣及类似品	
851	62079910	丝及绢丝制男浴衣、晨衣及类似品	
852	62082100	棉制女式睡衣及睡衣裤	
853	62082200	化纤制女式睡衣及睡衣裤	
854	62089100	棉制女式背心、内衣、浴衣及类似品	
855	62089200	化纤制女式背心、内衣及类似品	
856	62089910	丝制女式背心、内衣及类似品	
857	62089990	其他纺织材料制女式背心、内衣及类似品	
858	62092000	棉制婴儿服装及衣着附件	
859	62093000	合纤制婴儿服装及衣着附件	
860	62099010	毛制婴儿服装及衣着附件	

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861	62099090	其他纺织材料制婴儿服装及衣着附件	
862	62101020	棉或麻制毡呢或无纺织物服装	
863	62101030	化纤制毡呢或无纺织物服装	
864	62102000	用塑料、橡胶等处理的织物制男大衣等	
865	62103000	用塑料、橡胶等处理的织物制女大衣等	
866	62105000	用塑料、橡胶等处理的织物制的其他女式服装	
867	62113220	棉制男式运动服	
868	62113290	棉制其他男式服装	
869	62113320	化纤制男式运动服	
870	62113390	化纤制其他男式服装	
871	62113990	其他纺织材料制男式运动服及其他服装	
872	62114210	棉制女式运动服	
873	62114290	棉制其他女式服装	
874	62114310	化纤制女式运动服	
875	62114390	化纤制其他女式服装	
876	62114910	丝及绢丝制女式运动服及其他服装	
877	62114990	其他纺织材料制女式运动服及其他服装	
878	62121010	化纤制胸罩	
879	62121090	其他纺织材料制胸罩	
880	62122010	化纤制束腰带及腹带	
881	62122090	其他纺织材料制束腰带及腹带	
882	62123010	化纤制紧身胸衣	
883	62123090	其他纺织材料制紧身胸衣	
884	62129010	化纤制吊裤带、吊袜带等	
885	62132090	其他棉制手帕	
886	62141000	丝制披巾、头巾、围巾及类似品	
887	62142010	羊毛制披巾、领巾、围巾、披纱、面纱及类似品	
888	62142020	山羊绒制披巾、领巾、围巾、披纱、面纱及类似品	
889	62142090	其他动物细毛制披巾、领巾、围巾、披纱、面纱及类似品	
890	62143000	合纤制披巾、头巾及类似品	
891	62144000	人纤制披巾、头巾及类似品	
892	62149000	其他纺织材料制披巾、头巾及类似品	
893	62151000	丝及绢丝制领带及领结	
894	62159000	其他纺织材料制领带及领结	
895	62160000	非针织非钩编手套	
896	62171010	非针织非钩编袜子及袜套	
897	62171090	非针织非钩编服装或衣着附件	
898	62179000	非针织非钩编服装或衣着零件	
899	63011000	电暖毯	
900	63012000	毛制毯子及旅行毯	
901	63013000	棉制毯子及旅行毯	
902	63014000	合纤制毯子及旅行毯	
903	63019000	其他纺织材料制毯子及旅行毯	
904	63021090	其他纺织材料制针织或钩编的床上用织物制品	
905	63022190	棉制印花床上用织物制品	
906	63023110	棉制刺绣其他床上用织物制品	
907	63023199	棉制其他床上用织物制品	
908	63023290	化纤制其他床上用织物制品	
909	63023929	麻制其他床上用织物制品	
910	63025190	棉制其他餐桌用织物制品	
911	63026010	棉制浴巾	
912	63026090	棉制盥洗及厨房用毛巾织物	
913	63029100	棉制其他盥洗及厨房织物制品	
914	63029300	化纤制其他盥洗及厨房织物制品	
915	63029910	亚麻制其他盥洗及厨房织物制品	
916	63029990	其他材料制其他盥洗及厨房织物	
917	63041121	手工针织床罩	
918	63042010	抗疟手工经编针织蚊帐	
919	63042090	抗疟非手工精编针织蚊帐	
920	63049121	手工针织的其他装饰制品	
921	63049129	非手工针织的其他装饰制品	
922	63049990	其他纺织材料制非针织非钩编装饰制品	
923	63071000	擦地布、擦碗布等	
924	63072000	救生衣及安全带	
925	63079000	其他纺织材料制成品	
926	63080000	零售包装成套物品	

序号	8位税号	商品描述	备注
927	64019210	橡胶制鞋面的橡胶、塑料底及面的中、短统防水靴	
928	64019290	塑料制鞋面的橡胶、塑料底及面的中、短统防水靴	
929	64019900	其他橡胶、塑料制外底及鞋面防水靴	
930	64021200	橡胶、塑料底及面的滑雪靴	
931	64021900	橡胶、塑料制底及面的其他运动靴	列入《进出口野生动植物种商品目录》的商品除外
932	64022000	橡胶、塑料的将鞋面条带栓塞在鞋底上的鞋	
933	64029100	其他橡胶、塑料短统靴(过踝)	
934	64029910	橡胶制鞋面的其他橡胶、塑料鞋靴	
935	64029921	以机织物或其他纺织材料作衬底的	
936	64029929	塑料制鞋面的其他橡胶、塑料鞋靴	
937	64031200	皮革制鞋面的滑雪靴	列入《进出口野生动植物种商品目录》的商品除外
938	64031900	皮革制鞋面的其他运动鞋靴	列入《进出口野生动植物种商品目录》的商品除外
939	64032000	皮革条带为鞋面的皮底鞋	列入《进出口野生动植物种商品目录》的商品除外
940	64035111	低于小腿的内底长度<24cm的皮革制外底皮革面的短统靴(过踝)	列入《进出口野生动植物种商品目录》的商品除外
941	64035119	低于小腿的内底长度≥24cm的皮革制外底皮革面的短统靴(过踝)	列入《进出口野生动植物种商品目录》的商品除外
942	64035191	其他内底长度<24cm的皮革制外底的皮革面短统靴(过踝)	列入《进出口野生动植物种商品目录》的商品除外
943	64035900	皮革制外底的皮革面其他鞋靴	列入《进出口野生动植物种商品目录》的商品除外
944	64039111	其他低于小腿的内底长度<24cm的皮革面的短统靴(过踝)	列入《进出口野生动植物种商品目录》的商品除外
945	64039119	其他低于小腿的内底长度≥24cm的皮革面的短统靴(过踝)	列入《进出口野生动植物种商品目录》的商品除外
946	64039191	其他内底长度<24cm的皮革面短统靴(过踝)	列入《进出口野生动植物种商品目录》的商品除外
947	64039199	其他内底长度≥24cm的皮革面短统靴(过踝)	列入《进出口野生动植物种商品目录》的商品除外
948	64039900	皮革制面的其他鞋靴	列入《进出口野生动植物种商品目录》的商品除外
949	64041100	纺织材料制鞋面的运动鞋靴	
950	64041910	橡胶或塑料制外底的拖鞋	
951	64041990	纺织材料制鞋面胶底的其他鞋靴	
952	64042010	皮革或再生皮革制外底的拖鞋	
953	64042090	纺织材料制鞋面皮革底的其他鞋靴	
954	64051010	橡胶、塑料、皮革及再生皮革制外底的皮革或再生皮革制面的其他鞋靴	
955	64051090	其他材料制外底的皮革或再生皮革制面的其他鞋靴	列入《进出口野生动植物种商品目录》的商品除外
956	64052000	纺织材料制面的其他鞋靴	
957	64059010	橡胶、塑料、皮革及再生皮革制外底的其他材料制面的鞋靴	
958	64059090	其他材料制外底的其他材料制面的鞋靴	
959	64061000	鞋面及其零件, 硬衬除外	列入《进出口野生动植物种商品目录》的商品除外
960	64069092	护腿、裹腿和类似品及其零件	
961	65050020	钩编的帽类	
962	65050091	成品毡呢帽类	
963	65050099	针织或成匹织物制成的帽类	
964	65061000	安全帽	
965	65069100	橡胶或塑料制帽类	
966	65069920	毛皮制帽类	列入《进出口野生动植物种商品目录》的商品除外
967	65069990	其他材料制的未列名帽类	
968	66011000	庭园用伞及类似品	
969	66019100	折叠伞	
970	66019900	其他伞	
971	67041900	合成纺织材料制其他假发、须等	
972	67049000	其他材料制假发、须眉及类似品	
973	68029990	其他石及制品	
974	68043010	手用琢磨油石	
975	68043090	手用其他磨石及抛光石	
976	68052000	砂纸	
977	68069000	其他矿物材料的混合物及制品	
978	68109990	水泥、混凝土或人造石制其他制品	
979	69109000	陶制脸盆、浴缸及类似卫生器具	
980	69111011	骨瓷餐具	
981	69111019	其他餐具	
982	69111021	刀具	
983	69111029	其他厨房器具	
984	69119000	其他家用或盥洗用瓷器	

序号	8位税号	商品描述	备注
985	69120010	陶餐具	
986	69120090	陶制厨房器具	
987	69131000	瓷塑像及其他装饰用瓷制品	
988	69141000	其他瓷制品	
989	69149000	其他陶制品	
990	70099100	其他未镶框玻璃镜(包括后视镜)	
991	70099200	其他镶框玻璃镜(包括后视镜)	
992	70101000	玻璃安瓿	
993	70102000	玻璃制的塞、盖及类似封口器	
994	70109010	装运货物或保藏用的玻璃大容器	
995	70109020	装运货物或保藏用的玻璃中容器	
996	70109030	装运货物或保藏用的玻璃小容器	
997	70109090	装运货物或保藏用的玻璃特小容器	
998	70131000	玻璃陶瓷制玻璃器皿	
999	70132200	铅晶质高脚杯	
1000	70132800	其他高脚杯	
1001	70133300	其他铅晶质玻璃杯	
1002	70133700	其他玻璃杯	
1003	70134100	铅晶质玻璃制餐桌、厨房用器皿	
1004	70134200	低膨胀系数玻璃制餐桌厨房用器皿	
1005	70134900	其他玻璃制餐桌、厨房用器皿	
1006	70139900	其他玻璃器皿	
1007	70181000	玻璃珠、仿珍珠及类似小件玻璃品	
1008	70189000	玻璃假眼; 灯工方法制的玻璃塑像及玻璃饰品	
1009	70200099	其他非工业用玻璃制品	
1010	71131110	镶嵌钻石的银首饰及其零件	
1011	71131190	其他银首饰及其零件	列入《进出口野生动植物种商品目录》的商品除外
1012	71131911	镶嵌钻石的黄金制首饰及其零件	
1013	71131919	其他黄金制首饰及其零件	
1014	71131921	镶嵌钻石的铂制首饰及其零件	
1015	71131929	其他铂制首饰及其零件	
1016	71131991	镶嵌钻石的其他贵金属制首饰及其零件	
1017	71131999	其他贵金属制首饰及其零件	列入《进出口野生动植物种商品目录》的商品除外
1018	71132090	其他以贱金属为底的包贵金属制首饰	列入《进出口野生动植物种商品目录》的商品除外
1019	71161000	天然或养殖珍珠制品	
1020	71162000	宝石或半宝石制品	
1021	71171100	贱金属制袖扣、饰扣	
1022	71171900	其他贱金属制仿首饰	
1023	71179000	未列名材料制仿首饰	
1024	73194090	其他别针	
1025	73199000	未列名钢铁制针及类似品	
1026	73211100	可使用气体燃料的家用炉灶	国家禁止、限制进口的旧机电产品除外
1027	73211900	其他炊事用具及加热板	
1028	73219000	非电热家用器具零件	
1029	73231000	钢铁丝绒、擦锅器、洗擦用块垫等	
1030	73239100	餐桌、厨房等家用铸铁制器具	
1031	73239200	餐桌、厨房等家用铸铁制搪瓷器	
1032	73239300	餐桌、厨房等家用不锈钢器具	
1033	73239420	钢铁制搪瓷烧锅	
1034	73239490	其他餐桌、厨房等家用钢铁制搪瓷器	
1035	73239900	其他餐桌、厨房等用钢铁器具	
1036	73241000	不锈钢制洗涤槽及脸盆	
1037	73249000	其他钢铁制卫生器具及零件	
1038	73259990	非工业用未列名可锻性铸铁制品	
1039	73269090	其他非工业用钢铁制品	
1040	74182000	铜制卫生器具及其零件	
1041	74191000	铜链条及其零件	
1042	74199999	非工业用其他铜制品	
1043	76071190	轧制后未进一步加工的无衬背铝箔	
1044	76071900	其他无衬背铝箔	
1045	76072000	有衬背铝箔	
1046	76151090	餐桌厨房等家用铝制器具及其零件	
1047	76152000	铝制卫生器具及其零件	
1048	76169990	其他非工业用铝制品	
1049	82015000	修枝剪等单手操作农用剪	
1050	82032000	钳子、镊子及类似工具	
1051	82041100	固定式的手动扳手及板钳	
1052	82052000	手工锤子	

序号	8位税号	商品描述	备注
1053	82055100	其他家用手工工具	
1054	82055900	其他手工工具	
1055	82083000	厨房或食品加工机器用刀及刀片	
1056	82100000	加工调制食品、饮料用手动机械	
1057	82111000	以刀为主的成套货品	
1058	82119100	刃面固定的餐刀	
1059	82119200	刃面固定的其他刀	
1060	82119300	可换刃面刀	
1061	82119400	税号82.11所列刀的刀片	
1062	82121000	剃刀	
1063	82122000	安全剃刀片	
1064	82130000	剪刀、裁缝剪刀及类似品、剪刀片	
1065	82141000	裁纸刀、信刀、铅笔刀及刀片	
1066	82142000	修指甲及修脚用具(包括指甲锉)	
1067	82149000	理发推子、切菜刀等其他利口器	
1068	82151000	成套含贵金属的其他厨房或餐桌用具	
1069	82152000	成套的其他厨房或餐桌用具	
1070	82159100	非成套镀贵金属制厨房或餐桌用具	
1071	82159900	其他非成套的厨房或餐桌用具	
1072	83014000	其他锁	
1073	83024100	建筑用贱金属配件及架座	
1074	83024200	家具用贱金属配件及架座	
1075	83025000	帽架、帽钩、托架及类似品	
1076	83059000	信夹、信角、文件夹等办公用品	
1077	83062100	镀贵金属的雕塑像及其他装饰品	
1078	83062990	其他雕塑像及其他装饰品	
1079	83063000	相框、画框及类似框架、镜子	
1080	83081000	贱金属制钩、环及眼	
1081	83089000	贱金属制珠子及亮晶片	
1082	83099000	盖子瓶帽螺口塞封志等包装用配件	
1083	83100000	标志牌、铭牌、号码、字母等标志	
1084	84132000	手泵	
1085	84135010	气动式往复式排液泵	
1086	84135020	电动式往复式排液泵	
1087	84138100	其他液体泵	
1088	84142000	手动或脚踏式空气泵	
1089	84145110	功率≤125瓦的吊扇	
1090	84145120	功率≤125瓦的换气扇	
1091	84145130	功率≤125瓦,有旋转导风轮的风扇	
1092	84145191	功率≤125瓦的台扇	
1093	84145192	功率≤125瓦的落地扇	
1094	84145193	功率≤125瓦的壁扇	
1095	84145199	功率≤125瓦其他风扇、风机	
1096	84145990	其他扇,风机	
1097	84146010	抽油烟机	
1098	84151010	独立式空调	
1099	84151021	制冷量≤4千大卡/时的分体式空调	
1100	84158110	制冷量≤4千大卡/时热泵式空调	
1101	84158210	制冷量≤4千大卡/时的其他空调	
1102	84181010	容积>500L冷藏-冷冻组合机	
1103	84181020	200L<容积≤500L冷藏冷冻组合机	
1104	84181030	容积≤200L冷藏-冷冻组合机	
1105	84182110	容积>150L压缩式家用型冷藏箱	
1106	84182120	50L<容积≤150L压缩式家用型冷藏箱	
1107	84182130	容积≤50L压缩式家用型冷藏箱	
1108	84182920	电气吸收式家用型冷藏箱	
1109	84182990	其他家用型冷藏箱	
1110	84183029	制冷温度>-40℃,容积≤500L柜式冷冻箱	
1111	84184029	制冷温度>-40℃,容积≤500L立式冷冻箱	
1112	84191100	燃气快速热水器	
1113	84191910	太阳能热水器	
1114	84198100	加工热饮料、烹调、加热食品的机器	
1115	84199010	热水器用零件	
1116	84199090	税号84.19的其他机器设备用零件	
1117	84211210	干衣量≤10kg的离心干衣机	
1118	84211990	其他离心机	按照医疗器械管理的商品除外
1119	84212110	家用型过滤或净化水的机器及装置	
1120	84212990	其他液体的过滤、净化机器及装置	按照医疗器械管理的商品除外

序号	8位税号	商品描述	备注
1121	84213910	家用型气体过滤、净化机器及装置	
1122	84213990	其他气体的过滤、净化机器及装置	
1123	84219910	家用型过滤、净化装置用零件	
1124	84219990	其他过滤、净化装置用零件	
1125	84224000	其他包装或打包机器	
1126	84231000	体重计、婴儿秤及家用秤	
1127	84233010	定量包装秤	仅限电子秤
1128	84248910	家用型喷射、喷雾机械器具	
1129	84341000	挤奶机	
1130	84342000	乳品加工机器	
1131	84351000	制酒、果汁等的压榨、轧碎机	
1132	84381000	糕点、通心粉、面条的生产加工机器	
1133	84386000	水果、坚果或蔬菜加工机器	
1134	84433110	静电感光式多功能机	列入《密码产品和含有密码技术的设备进口管理目录》的产品除外
1135	84433190	其他多功能机	列入《密码产品和含有密码技术的设备进口管理目录》的产品除外
1136	84433212	激光打印机	
1137	84433213	喷墨打印机	
1138	84433219	其他打印机	
1139	84433229	可以网络连接的其他数字印刷设备	
1140	84433290	其他可与网络连接的传真机或打字机	列入《密码产品和含有密码技术的设备进口管理目录》的产品除外
1141	84439990	其他打印机、复印机、传真机用零件	
1142	84501110	干衣量≤10kg的波轮式全自动洗衣机	
1143	84501120	干衣量≤10kg的滚筒式全自动洗衣机	
1144	84501190	干衣量≤10kg的其他全自动洗衣机	
1145	84501200	干衣量≤10kg装有离心甩干机的非全自动洗衣机	
1146	84501900	干衣量≤10kg的其他洗衣机	
1147	84502012	滚筒式洗衣机	
1148	84512100	干衣量≤10kg的干燥机	
1149	84672910	电动砂磨工具	
1150	84701000	电子计算器及袖珍式数据录放机器	
1151	84713010	平板电脑	
1152	84713090	其他重量不超过10公斤的便携数字式自动数据处理设备，至少由一个中央处理部件、一个键盘及一个显示器组成自动数据处理设备及其部件	
1153	84715040	微型机的处理部件	
1154	84716050	扫描仪	
1155	84716071	键盘	
1156	84716072	鼠标器	
1157	84716090	自动处理设备或其他输入或输出部件	
1158	84717010	硬盘驱动器	
1159	84717030	光盘驱动器	
1160	84717090	自动数据处理设备的其他存储部件	
1161	84719000	未列名的磁性或光学阅读器及其他数据处理设备	
1162	84729022	订书机	
1163	84729030	碎纸机	
1164	84798920	空气增湿器及减湿器	
1165	84798999	本章其他税号未列名机器及机械器具	国家禁止、限制进口的旧机电产品除外
1166	84818040	其他阀门	
1167	84818090	未列名龙头、旋塞及类似装置	
1168	84819090	龙头、旋塞及类似装置的零件	
1169	85011010	输出功率≤37.5W玩具电动机	
1170	85044019	其他稳压电源	
1171	85044099	其他未列名静止式变流器	
1172	85049090	其他静止式变流器及电感器零件	
1173	85051190	其他金属的永磁体及磁化后准备制永磁体的物品	
1174	85051900	非金属永磁体	
1175	85059090	电磁夹具等及税号85.02的零件	
1176	85069090	其他原电池组或原电池组的零件	
1177	85073000	镍镉蓄电池	
1178	85081100	功率不超过1500瓦，且带有容积不超过20升的电动真空吸尘器	
1179	85081900	其他电动真空吸尘器	
1180	85087010	税号8508.1100所列电动真空吸尘器用零件	
1181	85094010	水果或蔬菜榨汁机	
1182	85094090	食品研磨机及搅拌器或果、菜榨汁器	

序号	8位税号	商品描述	备注
1183	85098010	地板打蜡机	
1184	85098020	厨房废物处理器	
1185	85098090	其他家用电动器具	
1186	85099000	家用电动器具的零件	
1187	85101000	电动剃须刀	
1188	85102000	电动毛发推剪	
1189	85103000	电动脱毛器	
1190	85109000	税号85.10所列货品的零件	仅限剃须刀刀头
1191	85122010	机动车辆用照明装置	
1192	85122090	其他照明或视觉信号装置，包括机动车辆用视觉装置	
1193	85131010	手电筒	
1194	85131090	其他自供能源手提式电灯	
1195	85161010	储存式电热水器	
1196	85161020	即热式电热水器	
1197	85161090	其他电热的快速热水器、浸入式液体加热器	
1198	85162931	风扇式对流式空间加热器	
1199	85162932	充液式对流式空间加热器	
1200	85162939	其他对流式空间加热器	
1201	85163100	电吹风机	
1202	85163200	其他电热理发器具	
1203	85164000	电熨斗	
1204	85165000	微波炉	
1205	85166010	电磁炉	
1206	85166030	电饭锅	
1207	85166040	电炒锅	
1208	85166050	电烤箱	
1209	85166090	其他电热炉	
1210	85167110	滴液式咖啡机	
1211	85167120	蒸馏渗滤式咖啡机	
1212	85167130	泵压式咖啡机	
1213	85167190	其他电热咖啡机或茶壶	
1214	85167210	家用自动面包机	
1215	85167220	片式烤面包机（多士炉）	
1216	85167290	电热烤面包器	
1217	85167910	电热饮水机	
1218	85167990	其他电热器具	
1219	85168000	加热电阻器	
1220	85169090	税号85.16所列货品的其他零件	
1221	85171210	手持（包括车载）式无线电话机	
1222	85171220	对讲机	
1223	85171290	用于蜂窝网络或无线网络的其他电话机	
1224	85176294	无线耳机	
1225	85176299	其他接收、转换并且发送或再生声音、图像或数据用的设备	
1226	85182100	单喇叭音箱	
1227	85182200	多喇叭音箱	
1228	85182900	其他扬声器	
1229	85183000	其他耳机、耳塞机	
1230	85184000	音频放大器	
1231	85189000	税号85.18所列货品的零件	
1232	85198990	其他声音录制或重放设备	国家禁止、限制进口的旧机电产品除外
1233	85232110	未录制的磁条卡	
1234	85235110	未录制信息的闪速存储器	
1235	85235120	已录制信息的闪速存储器	
1236	85235210	未录制内容的“智能卡”	
1237	85258022	非特种用途的单反数字照相机	
1238	85258029	非特种用途的其他数字照相机	
1239	85258033	非特种用途的家用视频摄录一体机	
1240	85258039	非特种用途的其他视频摄录一体机	
1241	85269110	机动车辆用	
1242	85269200	无线电遥控设备	
1243	85271300	不需外接电源收录(放)音组合机	
1244	85285211	液晶监视器，用于税目84.71的自动数据处理设备	
1245	85287221	液晶彩色模拟电视	
1246	85287222	液晶彩色数字电视	
1247	85287229	其他液晶彩色电视	

序号	8位税号	商品描述	备注
1248	85287291	其他彩色模拟电视	
1249	85287292	其他彩色数字电视	
1250	85287299	其他彩色电视	
1251	85287300	其他单色电视	
1252	85392991	电压不超过12伏的白炽灯泡	
1253	85392999	税目8539中其他未列名的白炽灯泡	
1254	85395000	发光二极管(LED)灯泡(管)	
1255	85437099	未列名的电气设备及装置	列入《密码产品和含有密码技术的设备进口管理目录》的产品除外
1256	85439090	85章其他未列名电气设备的零件	
1257	87120020	竞赛型自行车	
1258	87120030	山地自行车	国家禁止、限制进口的旧机电产品除外
1259	87120041	16、18、20英寸越野自行车	
1260	87120049	其他越野自行车	
1261	87120081	≤16英寸的未列名自行车	国家禁止、限制进口的旧机电产品除外
1262	87120089	其他未列名自行车	
1263	87120090	其他非机动脚踏车	
1264	87131000	非机械驱动的残疾人用车	不包括医用轮椅车等医疗器械
1265	87150000	婴儿车及其零件	
1266	90013000	隐形眼镜片	
1267	90014010	玻璃制变色镜片	
1268	90014091	玻璃制太阳镜片	
1269	90014099	玻璃制其他眼镜片	
1270	90015010	非玻璃材料制变色镜片	
1271	90015091	非玻璃材料制太阳镜片	
1272	90015099	非玻璃材料制其他眼镜片	
1273	90021131	单反相机镜头	
1274	90021139	其他照相机用镜头	
1275	90031100	塑料制眼镜架	
1276	90031910	金属材料制眼镜架	
1277	90031920	天然材料制眼镜架	列入《进出口野生动植物种商品目录》的商品除外
1278	90031990	其他眼镜架	
1279	90039000	眼镜架零件	
1280	90041000	太阳镜	
1281	90049010	变色镜	
1282	90049090	其他眼镜	
1283	90051000	双筒望远镜	
1284	90058010	天文望远镜及其他天文仪器	
1285	90069199	其他照相机的其他零附件	
1286	90085039	其他影像投影仪	
1287	90111000	立体显微镜	
1288	90118000	其他显微镜	
1289	90138010	放大镜	
1290	90138090	其他液晶装置及光学仪器	
1291	90173000	千分尺、卡尺及量规	
1292	90184990	牙科用其他仪器及器具	按照医疗器械管理的商品除外
1293	90189020	血压测量仪器及器具	
1294	90191010	按摩器具	
1295	90191090	机械疗法器具、心理功能测验装置	按照医疗器械管理的商品除外
1296	90192000	臭氧治疗器、氧气治疗器等器具	按照医疗器械管理的商品除外
1297	90200000	其他呼吸器具及防毒面具	
1298	90211000	矫形或骨折用器具	按照医疗器械管理的商品除外
1299	90251100	可直接读数的液体温度计	
1300	90251990	非液体的其他温度计、高温计	
1301	90258000	其他温度计、比重计、湿度计等仪器	
1302	90259000	比重计、温度计等类似仪器的零件	
1303	90275000	使用光学射线的其他仪器及装置	仅限家用粉尘仪
1304	90291090	产量计数器、步数计及类似仪表	
1305	91011100	机械指示式的贵金属电子手表	
1306	91011990	其他贵金属电子手表	
1307	91012100	自动上弦的贵金属机械手表	列入《进出口野生动植物种商品目录》的商品除外
1308	91021100	机械指示式的其他电子手表	
1309	91021200	光电显示式的其他电子手表	
1310	91021900	其他电子手表	
1311	91022100	其他自动上弦的机械手表	列入《进出口野生动植物种商品目录》的商品除外
1312	91022900	其他非自动上弦的机械手表	列入《进出口野生动植物种商品目录》的商品除外
1313	91029100	电力驱动的电子怀表及其他电子表	
1314	91029900	其他机械怀表、秒表及其他表	

序号	8位税号	商品描述	备注
1315	91031000	以表芯装成的电子钟	
1316	91039000	以表芯装成的机械钟	
1317	91051100	电子闹钟	
1318	91052100	电子挂钟	
1319	91059900	其他机械钟	
1320	91069000	其他时间记录器及其他类似装置	
1321	92079000	其他通过电产生或扩大声音的乐器	
1322	92099990	本章其他编号未列名的乐器零件	
1323	93070090	其他剑、短弯刀、刺刀、长矛和类似的武器及其零件；其他刀鞘、剑鞘	列入《进出口野生动植物种商品目录》的商品除外
1324	94012090	机动车辆用坐具	
1325	94016900	其他木框架的坐具	列入《进出口野生动植物种商品目录》的商品除外
1326	94017190	带软垫的金属框架的坐具	
1327	94017900	其他金属框架的坐具	
1328	94018090	其他坐具	列入《进出口野生动植物种商品目录》的商品除外
1329	94019019	机动车辆用坐具的其他零件	
1330	94032000	其他金属家具	
1331	94037000	塑料家具	
1332	94038990	其他材料制的家具	
1333	94039000	税号94.03所列物品的零件	
1334	94042100	海绵橡胶或泡沫塑料制褥垫	
1335	94042900	其他材料制褥垫	
1336	94043090	其他睡袋	
1337	94049010	羽绒或羽毛填充的寝具及类似品	列入《进出口野生动植物种商品目录》的商品除外
1338	94049020	兽毛填充的寝具及类似品	列入《进出口野生动植物种商品目录》的商品除外
1339	94049030	丝棉填充的寝具及类似品	
1340	94049040	化纤棉填充的寝具及类似品	
1341	94049090	其他材料制的寝具及类似品	
1342	94051000	枝形吊灯	
1343	94052000	电气台灯、床头灯、落地灯	列入《进出口野生动植物种商品目录》的商品除外
1344	94054010	探照灯	
1345	94054090	其他电灯及照明装置	
1346	94055000	非电气灯具及照明装置	仅限装饰用蜡烛台
1347	95030010	供儿童乘骑的带轮玩具及玩偶车	
1348	95030021	玩具动物	
1349	95030029	其他玩偶	
1350	95030060	智力玩具	
1351	95030083	带动力装置的玩具及模型	
1352	95030089	其他未列名玩具	
1353	95030090	玩具的零件	
1354	95045011	与电视接收机配套使用的视频游戏控制器及设备零件及附件	
1355	95045019	其他与电视接收机配套使用的游戏机	
1356	95049010	其他电子游戏机	
1357	95051000	圣诞节用品	
1358	95059000	其他节日用品或娱乐用品	
1359	95062900	其他水上运动用具	
1360	95063200	高尔夫球	
1361	95065900	其他网球拍、羽毛球拍或类似球拍	
1362	95066210	篮球、足球、排球	
1363	95066900	其他球	
1364	95067010	溜冰鞋	
1365	95067020	旱冰鞋	
1366	95069119	其他健身及康复器械	康复器械除外
1367	95069120	滑板	
1368	95069190	一般的体育活动、体操或竞技用品	
1369	95069900	其他未列名的95章用品及设备	
1370	95071000	钓鱼竿	
1371	95072000	钓鱼钩	
1372	95073000	钓线轮	
1373	95079000	其他钓鱼用品	
1374	96011000	已加工的兽牙及其制品	列入《进出口野生动植物种商品目录》的商品除外
1375	96020010	装药用胶囊	
1376	96031000	用枝条或其他植物材料捆扎成的帚	
1377	96032100	牙刷，包括齿板刷	
1378	96032900	剃须刷、发刷、睫毛刷等人体化妆用刷	列入《进出口野生动植物种商品目录》的商品除外
1379	96033010	画笔	
1380	96033090	化妆用的类似笔	列入《进出口野生动植物种商品目录》的商品除外

序号	8位税号	商品描述	备注
1381	96034019	其他材料制漆刷及类似刷	
1382	96035091	作为机器、器具零件的其他刷	列入《进出口野生动植物种商品目录》的商品除外
1383	96039090	其他帚、刷、拖把及其他毛掸	列入《进出口野生动植物种商品目录》的商品除外
1384	96050000	个人梳妆、缝纫等用成套旅行用品	
1385	96081000	圆珠笔	
1386	96082000	毡尖和其他渗水式笔尖笔及唛头笔	
1387	96083020	自来水笔	
1388	96083090	其他钢笔	
1389	96084000	活动铅笔	
1390	96085000	含有≥两种笔的成套货品	
1391	96086000	圆珠笔芯	
1392	96089100	钢笔头及笔尖粒	
1393	96089990	其他笔零件	
1394	96091010	铅笔	
1395	96091020	颜色铅笔	
1396	96092000	铅笔芯，黑的或其他颜色的	
1397	96099000	蜡笔、图画碳笔、书写或绘画用粉笔	
1398	96100000	具有书写或绘画面的石板、黑板	
1399	96131000	一次性袖珍气体打火机	
1400	96132000	可充气袖珍气体打火机	
1401	96138000	其他打火机	
1402	96151100	硬质橡胶或塑料制梳子、发夹及类似品	
1403	96151900	其他材料制梳子、发夹及类似品	列入《进出口野生动植物种商品目录》的商品除外
1404	96159000	其他发夹、卷发器等及其零件	
1405	96161000	香水喷雾器或类似的化妆用喷雾器	
1406	96162000	施敷脂粉或化妆品用粉扑及粉拍	
1407	96170011	玻璃内胆制保温瓶	
1408	96170019	其他保温瓶	
1409	96170090	其他真空容器及零件	
1410	96190011	婴儿尿布及尿裤	
1411	96190019	成人尿布及尿裤	
1412	96190020	卫生巾（护垫）及止血塞	
1413	96190090	任何材料制的卫生巾或尿布的类似品	

注1：跨境电子商务零售进口商品清单中商品按《关于完善跨境电子商务零售进口监管有关工作的通知》中规定的监管要求执行，包括进境检疫应符合有关法律法规的要求等。属于《通知》适用范围以外的，按以下要求执行：（1）跨境电子商务零售进口商品清单中商品免于向海关提交许可证件；网购保税商品“一线”进区时需按货物监管要求执行，“二线”出区时参照个人物品监管要求执行。（2）依法需要执行首次进口许可批件、注册或备案要求的化妆品、婴幼儿配方奶粉、药品、医疗器械、特殊食品（包括保健食品、特殊医学用途配方食品等）等，按照国家相关法律法规的规定执行。

注2：表中货品名称为简称，具体范围以税则号列为准。