

US & Multilateral Trade Policy Developments

Japan External Trade Organization

August 2019

Contents

US General Trade Policy Highlights	1
US Treasury Department Designates China as a “Currency Manipulator” Under 1988 Statute	1
US Trade Representative Approves First Round of Section 301 Product Exclusion Requests for Chinese Imports on “List 3”	3
US Trade Actions	7
President Trump Announces Decision to Impose 10% Tariff on Additional \$300 Billion in Annual Imports from China under Section 301	7
United States to Impose 10% Tariff on Most “List 4” Chinese Imports on September 1; Tariff Delayed to December 15 for Certain Products	8
US Trade Representative Issues Federal Register Notice Implementing “List 4” Tariffs; China Promises Countermeasures	9
China Announces Retaliatory Tariffs on \$75 Billion in Annual Imports from the United States in Response to Latest Section 301 Action; President Trump Immediately Announces Increase of Section 301 Tariff Rates	11
US Trade Representative Requests Public Comments Regarding Proposed Section 301 Tariff Increase for Lists 1-3, Confirms Tariff Increase for List 4	13
Petitions and Investigations Highlights	15
US Department of Commerce Self-Initiates Anti-Circumvention Inquiries Involving Corrosion-Resistant Steel Products Exported from Costa Rica, Guatemala, Malaysia, South Africa, and the United Arab Emirates	15
US Department of Commerce Issues Affirmative Preliminary Determinations in Antidumping Duty Investigations of Acetone from Singapore and Spain	17
US Department of Commerce Issues Affirmative Final Determination in Antidumping Investigation of Glycine from Thailand; Negative Final Determination in Countervailing Duty Investigation	18
US Department of Commerce Issues Affirmative Preliminary Determination in Antidumping Duty Investigation of Carbon and Alloy Steel Threaded Rod from Thailand	19
US Department of Commerce Issues Affirmative Preliminary Determination in Countervailing Duty Investigation of Imports of Wooden Cabinets and Vanities from China	19
US Department of Commerce Issues Affirmative Final Determination in Antidumping Investigation of Imports of Refillable Stainless Steel Kegs from Mexico	20
US Department of Commerce Initiates Antidumping Duty Investigations of Imports of Polyethylene Terephthalate Sheet from Korea, Mexico, and Oman	21
US International Trade Commission Issues Affirmative Preliminary Determinations in Antidumping and Countervailing Duty Investigations of Utility Scale Wind Towers from Canada, Indonesia, Korea, and Vietnam	22
US International Trade Commission Issues Affirmative Final Determinations in Antidumping and Countervailing Duty Investigations of Steel Racks from China	22
US International Trade Commission Issues Affirmative Final Determinations in Antidumping and Countervailing Duty Investigations of Steel Trailer Wheels from China	23

US General Trade Policy Highlights

US Treasury Department Designates China as a “Currency Manipulator” Under 1988 Statute

On August 5, 2019, the US Department of the Treasury (“Treasury”) announced that Treasury Secretary Steven Mnuchin, “under the auspices of President Trump,” has determined that China is a “currency manipulator” pursuant to Section 3004 of the Omnibus Trade and Competitiveness Act of 1988 (“the 1988 Act”).¹ The designation is largely symbolic, as the only remedy authorized by Section 3004 is the initiation of bilateral negotiations between the United States and the designated country. However, the Trump administration’s decision to apply the designation to China at this time – just one week after the announcement that the United States will impose an additional 10% tariff on \$300 billion in annual Chinese imports as of September 1 – represents yet another escalation of the US-China trade dispute that likely will hinder further negotiations between the two countries.

Statutory criteria for currency manipulation

Section 3004 of the Omnibus Trade and Competitiveness Act of 1988

Section 3004 of the 1988 Act provides that the Treasury Secretary “shall analyze on an annual basis the exchange rate policies of foreign countries...and consider whether countries manipulate the rate of exchange between their currency and the United States dollar for purposes of preventing effective balance of payments adjustments or gaining unfair competitive advantage in international trade.” The statute does not provide specific criteria for determining whether a country is engaging in such manipulation. Where a country is found to engage in manipulation, Section 3004 requires the Treasury Secretary to initiate negotiations with that country “on an expedited basis...for the purpose of ensuring that such countries regularly and promptly adjust the rate of exchange between their currencies and the United States dollar to permit effective balance of payments adjustments and to eliminate the unfair advantage.” However, the law does not authorize further remedial actions. The Treasury Department has not labeled any country a “currency manipulator” under Section 3004 since 1994, when it last applied that designation to China.

Section 701 of the Trade Facilitation and Trade Enforcement Act of 2015

Separately (and not cited in this case), Section 701 of the Trade Facilitation and Trade Enforcement Act of 2015 (TFTEA) requires Treasury to initiate “enhanced bilateral engagement” with any major US trading partner that: (i) has a significant bilateral trade surplus with the United States; (ii) has a material current account surplus; and (iii) has engaged in “persistent one-sided intervention in the foreign exchange market.” If, within one year after enhanced bilateral engagement begins, Treasury determines that the country has failed to adopt appropriate policies to correct the alleged undervaluation and surpluses, the President is required to take one or more of the following remedial actions:

- (i) prohibit the Overseas Private Investment Corporation (OPIC) from approving any new financing with respect to a project located in that country;
- (ii) prohibit the US federal government from procuring goods or services from that country (except where such action would be inconsistent with US obligations under international agreements);
- (iii) instruct the US Executive Director of the IMF to call for rigorous surveillance of the macroeconomic and exchange rate policies of that country (and, as appropriate, formal consultations on findings of currency manipulation); and/or
- (iv) instruct the US Trade Representative to take into account the country's alleged failure to cooperate when assessing whether to enter into a bilateral or regional trade agreement with that country. The President may choose not to take any remedial action, however, if doing so would adversely impact the US economy or national security.

¹ The Treasury statement can be viewed [here](#).

The Treasury Department submits semi-annual reports to Congress assessing the foreign exchange practices of major US trading partners under the criteria set forth in Section 3004 of the 1988 Act as well as Section 701 of the TFTEA. In its most recent semi-annual report published in May 2019, Treasury stated that it “continues to have significant concerns about China’s currency practices, particularly in light of the misalignment and undervaluation of the RMB relative to the dollar[.]” However, Treasury determined in the report that China “does not meet the standards identified in Section 3004 of the 1988 Act at this time” and “does not trigger all three criteria under [Section 701 of the TFTEA][.]”

August 5 determination under Section 3004

In its August 5 statement, Treasury cites the statutory standard for currency manipulation under Section 3004 of the 1988 Act, and states that “[i]n recent days, China has taken concrete steps to devalue its currency, while maintaining substantial foreign exchange reserves despite active use of such tools in the past. The context of these actions and the implausibility of China’s market stability rationale confirm that the purpose of China’s currency devaluation is to gain an unfair competitive advantage in international trade.” The statement does not allege that China’s foreign exchange practices satisfy the three criteria set forth in Section 701 of the TFTEA (which, as noted above, can trigger remedial actions), and does not otherwise reference Section 701. The statement therefore indicates that Treasury has found China to be a currency manipulator within the meaning of Section 3004 of the 1988 Act, and not under Section 701 the TFTEA. Treasury states that, as a result of its determination, Secretary Mnuchin “will engage with the International Monetary Fund to eliminate the unfair competitive advantage created by China’s latest actions.”

The designation does not appear to have any direct implications for the administration of the United States’ trade remedy laws, including the countervailing duty statute, despite a recent US Department of Commerce (“Commerce”) proposal that seeks to treat currency undervaluation as a countervailable subsidy. On May 23, 2019, Commerce published a proposed rule that, if adopted, would establish a process by which it may treat a foreign country’s “currency undervaluation” as a countervailable subsidy for purposes of US countervailing duty proceedings, thus potentially subjecting imports from that country to remedial duties.² The proposed rule would newly “clarify” that (1) DOC “normally” will consider a benefit to be conferred upon a foreign producer or exporter when the domestic currency of the exporting country is undervalued in relation to the US dollar; and (2) all companies operating “in the traded goods sector of an economy” can constitute a group of enterprises for purposes of determining whether a subsidy is “specific” (and thus countervailable) under US law. Treasury would play a central role in determining the extent of any currency undervaluation under the proposed rule. Nevertheless, the proposed rule targets currency “undervaluation” regardless of whether Treasury has made a statutory finding of “manipulation” with respect to the relevant country. It therefore is not clear that Treasury’s determination will have any impact on countervailing duty proceedings in which the proposed rule is utilized, should it ultimately be adopted.

Outlook

Treasury’s determination under Section 3004 does not trigger retaliatory trade actions by the United States, but it is one that China has aggressively resisted and is therefore likely to escalate bilateral tensions even further. Indeed, China has long sought to combat the perception that it has engaged in competitive devaluation of its currency, and it has cited the United States’ own actions as the cause of the recent depreciation of the renminbi. (The People’s Bank of China on August 5 cited “the effects of unilateralist and trade-protectionist measures and the expectations for tariffs against China” as the cause of the decline.) Independent observers like the International Monetary Fund, moreover, have recently found China’s currency and current account to be broadly in line with market fundamentals. Coming just one week after the United States’ announcement of new tariffs on \$300 billion in annual Chinese imports, the recent depreciation of the renminbi and the United States’ reaction thereto signal further deterioration in the

² See *Modification of Regulations Regarding Benefit and Specificity in Countervailing Duty Proceedings*, 84 FR 24406 (May 28, 2019).

bilateral relationship and an expansion of the ongoing trade dispute to involve monetary policy. Such events could not only compound the dispute's economic impact but also worsen the prospects for its resolution.

US Trade Representative Approves First Round of Section 301 Product Exclusion Requests for Chinese Imports on “List 3”

On August 7, 2019, the Office of the US Trade Representative (USTR) published a notice in the Federal Register excluding 10 products from the 25% additional tariff imposed by the United States on approximately \$200 billion worth of Chinese imports (*i.e.*, “List 3” goods) pursuant to Section 301 of the Trade Act of 1974. The granted exclusions will apply retroactively as of the September 24, 2018 effective date of the List 3 tariffs, and will be effective for one year after the publication of USTR's exclusion determination in the Federal Register. This is the first round of exclusion requests that USTR has approved for products on List 3. We discuss USTR's exclusion determinations and the status of the Section 301 exclusion process below.

Background

On September 24, 2018, the United States imposed an additional tariff of 10% on approximately \$200 billion worth of annual imports from China, pursuant to Section 301 of the Trade Act of 1974. Effective May 10, 2019, USTR increased the rate of additional duty for List 3 goods to 25%, stating that China had “retreated” from commitments it had made previously in bilateral negotiations with the United States. On June 24, 2019, USTR published a Federal Register notice establishing a process for interested parties to request the exclusion of particular products from the Section 301 tariff imposed on List 3 goods. USTR stated that exclusion requests should address the following factors:

- Whether the particular product is available only from China and specifically whether the particular product and/or a comparable product is available from sources in the United States and/or third countries.
- Whether the imposition of additional duties on the particular product would cause severe economic harm to the requestor or other U.S. interests.
- Whether the particular product is strategically important or related to “Made in China 2025” or other Chinese industrial programs.

Properly filed exclusion requests are subject to a review process by USTR and CBP consisting of, *inter alia*, the following steps:

- Public comment period. Interested persons have 14 days from the date a request is posted on Regulations.gov to respond to the request. If a response is submitted, the requester has 7 days to reply to the response.
- Initial substantive review. After the public comment period closes, USTR conducts an “initial substantive review” of whether the exclusion request should be granted, based on the substantive criteria listed above and in the Federal Register notice.
- Administrability review. If a request passes the initial substantive review, USTR consults with US Customs and Border Protection to determine whether an exclusion would be administrable. Requests that pass the administrability review are granted.

Exclusion Determinations of August 7, 2019

Scope of Exclusions

USTR announced its decision to exclude 10 additional products from the 25% tariff in a Federal Register notice published on August 7, 2019. The exclusions granted by USTR are established in 10 “specially prepared product descriptions” that cover certain products within a specified 10-digit Harmonized Tariff Schedule of the United States (HTSUS) subheading. The full list of newly excluded products is provided below.

“List 3” Goods Granted Section 301 Tariff Exclusions on August 7
(1) Container units of plastics, each comprising a tub and lid therefore, configured or fitted for the conveyance, packing, or dispensing of wet wipes (described in statistical reporting number 3923.10.9000)
(2) Injection molded polypropylene plastic caps or lids each weighing not over 24 grams designed for dispensing wet wipes (described in statistical reporting number 3923.50.0000)
(3) Kayak paddles, double ended, with shafts of aluminum and blades of fiberglass reinforced nylon (described in statistical reporting number 3926.90.3000)
(4) High tenacity polyester yarn not over 600 decitex (described in statistical reporting number 5402.20.3010)
(5) Nonwovens weighing more than 25 g/m ² but not more than 70 g/m ² in rolls, not impregnated coated or covered (described in statistical reporting number 5603.92.0090)
(6) Pet cages of steel (described in statistical reporting number 7323.99.9080)
(7) Carts, not mechanically propelled, each with three or four wheels, of the kind used for household shopping (described in statistical reporting number 8716.80.5090)
(8) Truck trailer skirt brackets, other than parts of general use of Section XV (described in statistical reporting number 8716.90.5060)
(9) Inflatable boats, other than kayaks and canoes, with over 20 gauge polyvinyl chloride (PVC), each valued at \$500 or less and weighing not over 52 kg (described in statistical reporting number 8903.10.0060)
(10) Inflatable kayaks and canoes, with over 20 gauge polyvinyl chloride (PVC), each valued at \$500 or less and weighing not over 22 kg (described in statistical reporting number 8903.10.0060)”

According to USTR, the newly granted exclusions listed above cover 15 separate product exclusion requests. USTR has noted that the scope of each exclusion is governed by the scope of the product descriptions in the Annex to the notice, and not by the product descriptions set out in any particular request for exclusion.

Exclusion Procedures

The product exclusions announced in the notice will apply as of the September 24, 2018, effective date of the List 3 tariff action, and will extend for one year after the publication of the notice. Importantly, USTR has confirmed that these exclusions are available for any product that meets the description set forth in the Federal Register notice, regardless of whether the importer filed an exclusion request. This confirmation is notable: though USTR has made

List 1 and List 2 exclusions available to all importers, regardless of whether the importer has filed an exclusion request, USTR had not previously clarified in its notice establishing the List 3 exclusion process that the same policy would apply with respect to List 3 goods. USTR has stated that US Customs and Border Protection will issue instructions on entry guidance and implementation of the new exclusions.

Outlook

The new exclusions, which are the first to be granted for products on List 3, will provide important relief for some US businesses and consumers. However, they apply only to a small portion of the imports covered by List 3 and come after a delay of almost one year since the initial imposition of the List 3 tariffs. Exclusion requests for products on Lists 1 and 2 have faced similar delays: more than 1,100 requests for List 1 goods remain pending approximately 14 months after the initial imposition of the List 1 tariffs (*i.e.*, around 10.5% of the total volume submitted); and more than 1,150 requests for List 2 goods remain pending approximately 13 months after the initial imposition of the List 2 tariffs (*i.e.*, around 39% of the total volume submitted). Though USTR has begun issuing decisions on List 3 exclusion requests within a relatively short timeframe after opening up the exclusion process in June, it is expected that most List 3 exclusion requests will face lengthy review periods before receiving a decision, particularly given that USTR expects to receive approximately 60,000 such requests (more than four times the amount it received for Lists 1 and 2 combined). USTR also has announced that intends to launch an exclusion process for List 4 goods, which are valued at approximately \$300 billion. Administering this process alongside the exclusion process for List 3 will likely require significant agency resources.

Status of exclusions

As shown below, USTR has issued decisions on approximately 43% of the 26,720 exclusion requests it has received for goods on Lists 1-3. These requests have had a success rate of approximately 27%. Thus, USTR has denied more than two thirds of the exclusion requests on which it has issued decisions. At this stage, USTR has nearly completed its review of List 1 exclusion requests, but the agency has not yet confirmed whether it will reopen the List 1 exclusion process, despite the fact that several List 1 exclusions are scheduled to expire beginning in December 2019.

Status of Section 301 Product Exclusion Requests as of August 31						
Product List	Granted	Denied	Success Rate	Pending	Completion Rate	Total Received
List 1 (\$34 billion) <ul style="list-style-type: none"> Exclusions Granted December 21, 2018 Exclusions Granted March 25, 2019 Exclusions Granted April 18, 2019 Exclusions Granted May 14, 2019 Exclusions Granted June 4, 2019 Exclusions Granted July 9, 2019 	2,813	6,879	29.02%	1,133	89.53%	10,825
List 2 (\$16 billion) <ul style="list-style-type: none"> Exclusions Granted July 31, 2019 	292	1,484	16.44%	1,151	60.68%	2,927

List 3 (\$200 billion)	15	94	13.76%	2,847	0.84%	12,968
• Exclusions Granted August 7, 2019						
Total	3,120	8,457	26.95%	5,131	43.33%	26,720

Given recent developments in the US-China trade dispute, securing the exclusion of products from the Section 301 measures has become increasingly important. Notably, USTR has proposed to increase the Section 301 tariff to 30% (from the current rate of 25%) for products covered by Lists 1, 2, and 3 as of October 1, 2019, due to the lack of progress in the ongoing bilateral negotiations between the United States and China. Moreover, given the recent escalation of the dispute, the current impasse in the negotiations, and the political obstacles posed by the upcoming US election in 2020, it appears unlikely that the two sides will reach an agreement that results in the removal of the Section 301 tariffs in the near term. In light of these developments, interested parties that have not yet requested exclusions for products on List 3 may wish to do so before the deadline of September 30, 2019. In addition, parties may wish to monitor closely any announcements by USTR regarding the establishment of an exclusion process for List 4 goods, and the possible reopening of the exclusion processes for Lists 1 and 2.

US Trade Actions

Section 301

President Trump Announces Decision to Impose 10% Tariff on Additional \$300 Billion in Annual Imports from China under Section 301

On August 1, 2019, President Trump announced that the United States will impose an additional 10% tariff on approximately \$300 billion in annual imports from China beginning on September 1 due to a lack of progress in the ongoing trade negotiations between the two countries. The Office of the US Trade Representative (USTR) has not yet published the final list of goods that will be subject to the additional tariff, but it is expected that the tariff will apply to most if not all goods on the list that USTR proposed for public comments on May 17, 2019 (*i.e.*, “List 4”). The move represents a significant escalation of the trade dispute between the United States and China, and comes just weeks after a bilateral meeting at the G20 at which Presidents Trump and Xi informally agreed to refrain from escalating the dispute so that negotiations could resume.

In the weeks following the G20 meeting, the United States and China have struggled to resolve the differences that caused their bilateral negotiation to break down in early May. The United States has insisted that the two sides resume negotiations on the basis of text that allegedly had been agreed as of early May, before China (according to the United States) began to “backtrack” on commitments it had made to enact specified reforms to its domestic laws on intellectual property protection and other “structural” issues. China, on the other hand, has continued to indicate that it is unwilling to undertake commitments as extensive as those demanded by the United States. China also has reiterated its position that the United States must remove all of the tariffs it has applied to Chinese goods under Section 301 immediately upon the completion of an agreement, and that China will not commit to purchase US goods (*e.g.*, agricultural products) in quantities that exceed China’s domestic demand. The two sides also have accused one another of failing to fulfill minor, “good faith” commitments allegedly made during the G20 meeting, including a commitment by China to purchase US agricultural goods and a commitment by the United States to relax US export controls on the Chinese telecommunications company Huawei.

For the first time since the G20 meeting, the two sides held a negotiating round this week in Shanghai at the ministerial level, but they reportedly made little progress towards resolving these issues. A statement issued by the White House after the meeting noted that the two sides discussed “forced technology transfer, intellectual property rights, services, non-tariff barriers, and agriculture”, but reported no progress except for an acknowledgement that “the Chinese side confirmed their commitment to increase purchases of United States agricultural exports[.]” China’s own statement on the meeting appeared to qualify even this outcome by stating that China had agreed to increase purchases of US agricultural goods only “according to domestic needs[.]” President Trump’s announcement of the forthcoming tariff increase cited the disagreement over agricultural purchases as one justification for the decision, claiming that “recently, China agreed to buy agricultural product from the U.S. in large quantities, but did not do so.”

Outlook

The United States’ decision to apply tariffs to an additional \$300 billion in Chinese imports just weeks after agreeing to a “truce” at the G20 Summit will likely be viewed by China as a major escalation of the dispute, and could potentially cause the negotiations to collapse. Prior to President Trump’s announcement, the two sides had agreed

to hold working-level discussions in Washington this month in preparation for another ministerial-level negotiation in September. Though President Trump's announcement indicates that the United States is willing to continue the negotiations despite the forthcoming tariff increase, China has not yet indicated whether it is willing to do so, and it is possible that the upcoming meetings will be called off. Moreover, the prospects for resolving the dispute in the near- to medium-term appear doubtful even if the negotiations continue. Indeed, even before President Trump's announcement, the impasse over the substance of the agreement and the Trump administration's stance heading into the presidential campaign had created serious doubts as to whether the two countries could reach a negotiated solution before the 2020 election. That prospect seems even more distant now in light of President Trump's announcement, which appears to have significantly increased the likelihood that each side's existing tariffs will remain in place for the foreseeable future.

United States to Impose 10% Tariff on Most “List 4” Chinese Imports on September 1; Tariff Delayed to December 15 for Certain Products

On August 13, 2019, the Office of the US Trade Representative (USTR) announced that, pursuant to Section 301 of the Trade Act of 1974, it will impose an additional 10% tariff on approximately \$300 billion in annual imports from China (“List 4” goods) in two stages: (1) the majority of the products covered by List 4 will be subject to the additional 10% tariff as of September 1, 2019; and (2) certain consumer goods more commonly imported from China relative to other sources (e.g., cell phones, laptops, and apparel) will be subject to the additional 10% tariff as of December 15, 2019.³ USTR also determined to remove certain products from List 4 altogether based on health, safety, and national security concerns identified during the public comment process, and the agency indicated that it will establish an exclusion process for goods on List 4, as it has done for all other products currently subject to Section 301 duties.⁴

USTR has not yet published a Federal Register notice formally implementing the tariff increase, but is expected to do so “as soon as possible” (perhaps as early as tomorrow, August 14, 2019). The List 4 tariffs will proceed as follows:

- Products on “List 4A” – the majority of the List 4 goods – will be subject to an additional 10% tariff on September 1, as was previously announced. List 4A is available [here](#).
- Products on “List 4B” will be subject to the additional 10% tariff on December 15. While List 4B covers far fewer tariff lines than List 4A, it includes certain products accounting for a significant share of US imports from China, including smartphones and certain footwear and clothing. List 4B is available [here](#).

According to an email from USTR to trade groups on August 13, USTR determined the two lists based on each Chinese-origin product's share of total US imports in 2018. List 4A products are those “where less than 75% of the 2018 U.S. imports of that product were from China,” and List 4B products are those “where 75% or more of the 2018 U.S. imports of that product were from China.”

USTR also determined to remove certain products from List 4 that had been included in the agency's proposed tariff list published on May 17. According to a USTR spokesperson, these excluded goods include shipping containers, cranes, car seats, certain fish products, and religious literature. Other than stating that these products were removed “based on health, safety, national security and other factors,” USTR provided no further explanation. USTR also indicated it would institute a formal exclusion process for all remaining List 4 products, but did not provide a timeline or additional information. It is expected that the List 4 exclusion process will be similar to that for List 3, which was announced in June and is now underway.

³ Click [here](#) for the USTR press release.

⁴ USTR's Federal Register notice is available [here](#).

Outlook

The Trump administration's delay of the List 4 tariff for certain products was not widely expected and appears designed to mitigate the impact of the additional tariffs on US consumers. In remarks on August 13, President Trump acknowledged as much, stating that "[w]e're doing this for the Christmas season, just in case some of the tariffs would have an impact on US customers." President Trump's acknowledgement that US consumers may see higher prices due to tariffs on Chinese goods in the lead-up to the busiest US shopping period of the year, and in advance of the 2020 elections, indicates that the administration, despite public statements to the contrary, may be concerned about the US-China dispute's economic and political impact.

The List 4 delay also provides additional time for the two sides to negotiate a possible resolution to the dispute, but this outcome appears to be neither likely nor, at this stage, the administration's primary aim. On August 12, China's chief negotiator, Vice Premier Liu He, spoke with USTR Robert Lighthizer and Treasury Secretary Mnuchin by phone. Despite this resumption of high-level contact after the most recent meeting in Shanghai two weeks ago, there is no indication that these developments will break the current impasse or lead to more substantive negotiations, and the Trump administration recently has downplayed the likelihood of a negotiated solution to the US-China dispute before the 2020 election.

Moreover, the dispute has continued to escalate following President Trump's August 1 decision to impose the List 4 tariffs: China, for example, has ceased purchases of certain US agricultural products, and the US Treasury Department on August 5 designated China as "currency manipulator." It also is expected that China will impose new retaliatory measures in response to the List 4 tariffs, further heightening bilateral tensions. At the same time, neither side has given any indication that it is willing to compromise on the substantive issues that caused bilateral negotiations to break down in early May. Thus, while the United States' decision to delay a portion of the List 4 tariffs until mid-December will mitigate somewhat their effects on US businesses and consumers, it appears unlikely to alter the overall trajectory of the dispute, which has worsened significantly in recent weeks.

US Trade Representative Issues Federal Register Notice Implementing "List 4" Tariffs; China Promises Countermeasures

On August 15, 2019, the Office of the US Trade Representative (USTR) published a Federal Register notice formally implementing an additional 10% tariff on approximately \$300 billion in annual imports from China ("List 4" goods) pursuant to Section 301 of the Trade Act of 1974. As previously announced by USTR on August 13, the additional tariff will be imposed in two stages: (1) certain products covered by List 4 will be subject to the additional 10% tariff as of September 1, 2019 ("List 4A" goods); and (2) certain consumer goods more commonly imported from China relative to other sources (e.g., cell phones, laptops, and apparel) will be subject to the additional 10% tariff as of December 15, 2019 ("List 4B" goods). USTR's Federal Register notice provides further clarification regarding the implementation of, and rationale for, the additional tariff, and is summarized below.

Effective date of tariff increase

USTR's Federal Register notice clarifies that products covered by List 4A will be subject to the additional tariff if they are "entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 am eastern daylight time on September 1, 2019", regardless of the date on which such products were exported to the United States. USTR has not excluded from the additional tariff goods that already were in transit to the United States at the time the additional tariff was formally announced, as it did when implementing the recent tariff increase (from 10% to 25%) on "List 3" goods in May 2019. Thus, goods on List 4A that already are in transit to the United States will be subject to the additional tariff if they are entered on or after September 1, even if they were exported before the United States confirmed the implementation and final product coverage of the List 4 tariffs. Similarly, goods on List 4B will be subject to the additional tariff if they are "entered for consumption, or withdrawn from warehouse for

consumption, on or after 12:01 am eastern daylight time on December 15, 2019”, regardless of the date on which they were exported.

Criteria for inclusion on Lists 1 and 2

The Federal Register notice confirms previously-reported statements from USTR regarding the composition of the two lists, namely that List 4A “includes tariff subheadings where China’s share of U.S. imports from the world is less than 75 percent for each subheading”, whereas List 4B “includes products where China’s share of U.S. imports from the world is 75 percent or greater for each subheading.” The notice does not elaborate on the rationale for the delay of the List 4B tariffs or the 75% threshold, stating only that “[t]o provide a longer adjustment period for U.S. interested persons, the additional duty of 10 percent *ad valorem* for [List 4B] is delayed until December 15, 2019.” However, the Trump administration in recent days has repeatedly indicated that the delay is intended to mitigate the tariffs’ impact on US consumers during the 2019 holiday shopping season. The products included on List 4A are estimated to have an annual import value of approximately \$112 billion, whereas the products on List 4B are estimated to have an annual import value of approximately \$160 billion.

Rationale for List 4 tariffs

The Federal Register notice seeks to justify the imposition of the List 4 tariffs as a response to “China’s...defensive actions taken to maintain [the] unfair acts, policies, and practices” targeted by the Section 301 investigation, and China’s recent “[retreat] from specific commitments made in previous rounds” of bilateral negotiations with the United States. It states that:

- “The burden or restriction on United States commerce of the acts, policies, and practices that are the subject of the Section 301 action continues to increase”, and that China’s unfair acts, policies, and practices “include not just its technology transfer and IP policies referenced in the notice of initiation in the investigation, but also China’s subsequent defensive actions taken to maintain those unfair acts, policies, and practices as determined in that investigation.”
- “China has decided to impose tariffs on approximately \$110 billion worth of U.S. goods, with the goal of pressuring the United States to cease its efforts to obtain the elimination of China’s unfair policies. China has further taken or threatened to take additional countermeasures, including non-tariff measures, against commerce of the United States... to further protect the unreasonable acts, policies, and practices identified in the investigation[.]” This response “has shown that the current [Section 301] action no longer is appropriate.”
- Shortly before a round of negotiations held in May 2019, China “retreated from specific commitments made in previous rounds.” The United States and China held another round of negotiations from July 29 to July 31, 2019; however, “[a]t the conclusion of that round, China remained unwilling to return to the specific commitments it had offered in prior rounds of negotiations.” Furthermore, USTR states that “as found by the Department of the Treasury, China has taken concrete steps to devalue its currency.”

In light of these developments, and “in accordance with the specific direction of the President,” USTR has determined to modify once again the action taken in the Section 301 investigation by imposing the additional tariff on List 4 goods.

Exclusion process

The Federal Register notice confirms that “USTR will establish a process by which interested persons may request that particular products classified within an HTSUS subheading covered by [Lists 4A and 4B] be excluded from the additional duties.” The notice states that USTR will publish a separate notice initiating the List 4 exclusion process, but does not indicate when USTR plans to do so.

Outlook

The United States and China have not confirmed if or when substantive negotiations will resume following the imposition of the List 4 tariffs. Prior to the United States' announcement of the latest tariff increase, the two sides had planned to hold further negotiations at the ministerial level in September in Washington, DC, but neither side has confirmed whether the meeting will still occur given the recent escalation of the dispute. Moreover, China's State Council Tariff Commission announced today that China will take "necessary countermeasures" in response to the imposition of the List 4 tariffs, stating that "[t]he US move seriously violated the consensus reached between [Presidents Trump and Xi] in Argentina and Osaka, Japan, and deviated from the right track of settling differences through consultations[.]"⁵ Thus, while the specific countermeasures to be taken by China are not yet known, it appears likely that the dispute will escalate further over the coming weeks, worsening prospects for a negotiated solution in the near term.

China Announces Retaliatory Tariffs on \$75 Billion in Annual Imports from the United States in Response to Latest Section 301 Action; President Trump Immediately Announces Increase of Section 301 Tariff Rates

On August 23, 2019, China's State Council Tariff Commission (SCTC) announced that China will impose additional tariffs ranging from 5% to 10% on approximately \$75 billion in annual imports from the United States, in two stages: (1) a first tranche of products, comprised of 1,717 8-digit tariff lines, will be subject to the additional tariffs as of September 1, 2019; and (2) a second tranche of products, comprised of 3,361 8-digit tariff lines, will be subject to the additional tariffs as of December 15, 2019. China also announced that it will resume the imposition of retaliatory tariffs on automotive goods from the United States, which it had suspended in December 2018 as a good faith gesture in the negotiation between the two countries. China stated that it is taking these actions in response to the United States' recent decision to impose an additional 10% tariff on approximately \$300 billion in annual imports from China, effective on September 1 for certain products and on December 15, 2019 for a second group of products.

In response to these actions, President Trump announced late on Friday that:

- (1) as of October 1, the United States will increase the Section 301 tariff rate for products on Lists 1-3 (\$250 billion) to 30% from the current rate of 25%;
- (2) products on List 4A (\$112 billion) will be subject to an additional tariff of 15% as of September 1, 2019, instead of the previously-announced rate of 10%; and
- (3) products on List 4B (\$160 billion) will be subject to an additional tariff of 15% as of December 15, 2019, instead of the previously-announced rate of 10%.⁶ We provide an overview of these actions below.

Notice No. 4/2019:⁷ China's imposition of retaliatory tariffs on \$75 billion in annual imports from the United States

In Notice No. 4/2019, the SCTC announced that it will impose additional tariffs on the US-origin products listed in Annexes I and II to the Notice, which together comprise more than 5,000 8-digit tariff headings and are valued at \$75 billion annually. The additional tariffs will be imposed in two stages and at rates ranging from 5% to 10%, as shown below:

⁵ The statement from China's State Council Tariff Commission can be viewed [here](#).

⁶ USTR's announcement on the Section 301 tariff increase is available [here](#).

⁷ Click [here](#) for SCTC's Notice No. 4/2019 (in Chinese).

- Beginning on September 1, 2019, China will impose (1) an additional 10% tariff on US-origin goods listed in Sections 1 and 2 of Annex I; and (2) an additional 5% tariff on US-origin goods listed in Sections 3 and 4 of Annex I.
- Beginning on December 15, 2019, China will impose (1) an additional 10% tariff on US-origin goods listed in Sections 1 and 2 of Annex II; and (2) an additional 5% tariff on US-origin goods listed in Sections 3 and 4 of Annex II.

The products subject to the additional tariffs include automotive goods, agricultural products (such as pork, chicken, beef and soybeans), chemicals, crude oil, whiskey, and seafood. Notably, many of the products subject to this action also are subject to the retaliatory tariffs that China already has imposed on US-origin goods, at rates ranging from 5% to 25%, in response to previous Section 301 actions by the United States.⁸ Notice No. 4/2019 indicates that the additional tariffs to take effect on September 1 and December 15 will be imposed in addition to any retaliatory duties that already are in effect for the covered products.

The notice states that China is taking these actions because “the US government announced that it would impose a 10% tariff on approximately US\$300 billion of goods imported from China, which will be implemented in two batches from September 1 and December 15, 2019.” The notice further states that the US Section 301 actions “have led to the continuous escalation of Sino-US economic and trade frictions, which have greatly harmed the interests of China, the United States and other countries, and have also seriously threatened the multilateral trading system and the principle of free trade.”

Annexes I and II to Notice No. 4/2019 are attached for reference.

Notice No. 5/2019:⁹ Re-imposition of retaliatory duties on US automotive goods, effective December 15, 2019

In Notice No. 5/2019, the SCTC announced that it will resume the imposition of retaliatory tariffs ranging from 5% to 25% on certain US-origin automotive goods, beginning on December 15, 2019. China began imposing retaliatory tariffs on US automotive goods in July 2018 (and targeted additional automotive goods in subsequent retaliatory actions implemented in August and September 2018), but suspended these tariffs as of December 14, 2018 in an effort to facilitate bilateral negotiations with the United States. Pursuant to Notice No. 5/2019, China will re-impose these retaliatory duties on 211 automotive products at the following rates, effective on December 15, 2019:

- A list of 28 automotive goods previously subject to retaliatory tariffs under SCTC Notice No. 5/2018 (dated June 6, 2018) will be subject to an additional tariff of 25%;

⁸ China has imposed the following measures in response to the Section 301 actions taken by the United States from July 2018 – May 2019:

- On July 6, 2018, China began imposing an additional tariff of 25 percent on selected U.S. products. See official announcement from China (in Chinese) [here](#). A list of the covered products (in Chinese) is available [here](#).
- On August 23, 2018, China began imposing an additional tariff of 25 percent on another set of selected U.S. products. See official announcement from China (in Chinese) [here](#). A list of the covered products (in Chinese) is available [here](#).
- On September 24, 2018, China began imposing additional tariffs of 5 and 10 percent on another set of selected U.S. products. See official announcement from China (in Chinese) [here](#). Lists of covered products (in Chinese) are available here: [List 1](#), [List 2](#), [List 3](#), [List 4](#).
- On May 13, 2019, China announced that it will impose additional tariffs on selected U.S. products already subject to 301 retaliation beginning June 1, 2019. Tariffs will remain at 5 percent, or increase to 10, 20, or 25 percent depending on the product. See official announcement from China (in Chinese) [here](#). Lists of covered products (in Chinese) are available here: [List 1](#), [List 2](#), [List 3](#), [List 4](#).

⁹ Click [here](#) for No. 5/2019 (in Chinese).

- A list of 116 automotive goods previously subject to retaliatory tariffs under SCTC Notice No. 7/2018 (dated August 8, 2018) will be subject to an additional tariff of 25%; and
- A list of 67 automotive goods previously subject to retaliatory tariffs under SCTC Notice No. 8/2018 (dated September 18, 2018) will be subject to an additional tariff of 5%.

Notably, certain automotive goods covered by this action also are covered by the new round of retaliatory tariffs that will take effect on December 15, 2019. These products therefore will be subject to the previously-suspended tariffs as well as the new tariffs set to take effect on December 15.

US reaction: 5% increase of Section 301 tariff rates

Within hours of China's announcement of the above actions, President Trump indicated that the United States would respond by further increasing tariffs on China-origin products pursuant to Section 301. In particular, President Trump announced that the United States will implement the following changes to the Section 301 tariffs:

- Beginning on September 1, 2019, the United States will impose additional tariffs on List 4A goods (\$112 billion) at a rate of 15%, instead of the previously-announced rate of 10%.
- Beginning on October 1, 2019, the Section 301 tariff rate on List 1 (\$34 billion); List 2 (\$16 billion); and List 3 (\$200 billion) will increase to 30%, from the current rate of 25%.
- Beginning on December 15, 2019, the United States will impose additional tariffs on List 4B goods (\$160 billion) at a rate of 15%, instead of the previously-announced rate of 10%.

In a statement issued by USTR, the agency indicated that the United States is taking the above actions because "China announced it will impose unjustified tariffs targeting U.S. products...and in order to achieve the objectives of the China Section 301 investigation." USTR further stated that, for the 25% tariffs on approximately \$250 billion worth of Chinese imports, USTR will begin the process of increasing the tariff rate to 30%, effective October 1 "following a notice and comment period."

The Office of the US Trade Representative (USTR) has not yet issued a Federal Register notice formally implementing the above tariff increases, but it is expected to do so in the coming days. Meanwhile, negotiations between the two countries have effectively reached a standstill, and the United States' immediate decision to escalate the dispute could provoke additional countermeasures from China. In light of these developments, a negotiated solution between the two countries appears increasingly unlikely.

US Trade Representative Requests Public Comments Regarding Proposed Section 301 Tariff Increase for Lists 1-3, Confirms Tariff Increase for List 4

The Office of the US Trade Representative (USTR) has issued two Federal Register notices this week concerning modifications to the United States' Section 301 tariffs on China-origin goods, as announced by President Trump on August 23, 2019:

- In a notice scheduled for publication on September 3, USTR has requested public comments regarding an increase of the Section 301 tariff rate on approximately \$250 billion in Chinese imports (Lists 1, 2, and 3)¹⁰ from 25% to 30%, effective October 1, 2019.
- In a Federal Register notice scheduled for publication on August 30, USTR has increased to 15% (from the previously-announced rate of 10%) the Section 301 tariff that will apply to "List 4" goods,¹¹ effective on

¹⁰ USTR's Federal Register notice seeking comments on the List 1-3 tariff increase is available [here](#).

September 1 for goods on “List 4A” and December 15 for goods on “List 4B”. However, USTR is not seeking public comments regarding this action.

President Trump on August 23 announced his intention to implement the above tariff increases, reacting to China’s announcement that it would raise tariffs on approximately \$75 billion worth of US exports as retaliation for the United States’ imposition of the “List 4” tariffs. We provide an overview of the two notices below.

Request for comments on 5% increase of Section 301 tariff rate on Lists 1-3

USTR’s notice states that, in accordance with the specific direction of the President, USTR is proposing to increase the Section 301 tariff applicable to China-origin goods on List 1 (\$34 billion), List 2 (\$16 billion), and List 3 (\$200 billion) from 25% to 30%, effective October 1, 2019. USTR states that it is proposing the tariff increase because “[t]he burden or restriction on United States commerce of the acts, policies, and practices that are the subject of the Section 301 action continues to increase” and because China “recently has retreated” from commitments it allegedly made in negotiations with the United States in early 2019. According to USTR, “these circumstances indicate... that maintaining the current 25 percent rate of additional duty on the products covered by prior tariff actions, with an aggregate trade value of \$250 billion, may no longer be appropriate.”

USTR is seeking comments from interested persons with respect to the proposed increase of the Section 301 tariff rate on Lists 1-3. The deadline for submitting such comments is September 20, 2019. USTR has requested that commenters “focus specifically on the proposed increase in the rate of additional duty from 25 percent to 30 percent, with an effective date of October 1, 2019”, addressing in particular:

- Whether increasing the rate of additional duties on one or more subheadings covered by Lists 1-3 would be practicable or effective to obtain the elimination of China’s acts, policies, and practices; and
- Whether increasing the rate of additional duties on a particular product covered by Lists 1, 2, or 3 would cause disproportionate economic harm to U.S. interests, including small- or medium-sized businesses and consumers.

USTR’s notice confirms that, should USTR determine to increase the rate of duty applicable to Lists 1, 2, and 3, such increase will not affect the product-specific exclusions that USTR has granted under the Section 301 exclusion process.

Increase of Section 301 tariff rate on List 4

USTR’s notice states that, in accordance with the specific direction of the President, USTR has determined to increase the Section 301 tariff to be applied to products on List 4 (\$300 billion) from 10% to 15%. USTR is taking this action because “China’s specific response to the \$300 billion action at a 10 percent rate of additional duty was not to address U.S. concerns, but rather to impose further retaliatory tariffs on U.S. commerce.”

As previously announced by USTR, the tariffs on List 4 goods are scheduled take effect in two stages. USTR has noted that the increase in the rate of duty from 10% to 15% does not change the effective dates of the List 4 tariffs, which are as follows:

- The United States will impose additional tariffs on List 4A goods at a rate of 15%, instead of the previously-announced rate of 10%, effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern daylight time on September 1, 2019.

¹¹ USTR’s Federal Register notice confirming the tariff increase on List 4 is available [here](#).

- The United States will impose additional tariffs on List 4B goods at a rate of 15%, instead of the previously-announced rate of 10%, effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern daylight time on December 15, 2019.

USTR's notice implies that the agency is not seeking public comments on the modification of the List 4 tariff rate because its May 17, 2019 notice proposing the List 4 tariff action "invited public comments on duties of up to 25 percent on the products covered by [List 4]," and "[t]he current modification in the rate of additional duty takes into account the public comments and testimony, as well as advice from advisory committees and the interagency Section 301 committee, concerning the action proposed in the May 17 notice." By contrast, USTR's initial notices proposing the imposition of tariffs on Lists 1, 2, and 3 contemplated tariffs at a rate of 25%, but did not address the possibility of tariffs at the 30% rate proposed in USTR's most recent Federal Register notice. This likely explains why USTR is seeking public comments regarding the proposed tariff increase on Lists 1-3, but is not doing so for the tariff increase on List 4.

Petitions and Investigations Highlights

US Department of Commerce Self-Initiates Anti-Circumvention Inquiries Involving Corrosion-Resistant Steel Products Exported from Costa Rica, Guatemala, Malaysia, South Africa, and the United Arab Emirates

On August 14, 2019, the US Department of Commerce ("Commerce") announced that it has self-initiated inquiries to determine whether corrosion-resistant steel products (CORE)¹² allegedly completed in Costa Rica, Guatemala, Malaysia, South Africa, and the United Arab Emirates (UAE) using Chinese-origin substrate, or imports of CORE allegedly completed in Malaysia using Taiwanese-origin substrate, are circumventing the anti-dumping duty (AD) and

¹² According to Commerce, the subject merchandise is currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under tariff codes: 7210.30.0030, 7210.30.0060, 7210.41.0000, 7210.49.0030, 7210.49.0091, 7210.49.0095, 7210.61.0000, 7210.69.0000, 7210.70.6030, 7210.70.6060, 7210.70.6090, 7210.90.6000, 7210.90.9000, 7212.20.0000, 7212.30.1030, 7212.30.1090, 7212.30.3000, 7212.30.5000, 7212.40.1000, 7212.40.5000, 7212.50.0000, and 7212.60.0000.

The subject products may also fall under the following HTSUS tariff codes: 7210.90.1000, 7215.90.1000, 7215.90.3000, 7215.90.5000, 7217.20.1500, 7217.30.1530, 7217.30.1560, 7217.90.1000, 7217.90.5030, 7217.90.5060, 7217.90.5090, 7225.91.0000, 7225.92.0000, 7225.99.0090, 7226.99.0110, 7226.99.0130, 7226.99.0180, 7228.60.6000, 7228.60.8000, and 7229.90.1000.

countervailing duty (CVD) orders on CORE from China or the AD order on CORE from Taiwan. Commerce's press release on the new inquiries states that shipments of the subject merchandise to the United States increased in value by 29,210 percent (Costa Rica), 35,944 percent (Guatemala), 151,216 percent (Malaysia), 629 percent (South Africa), and 5,571 percent (UAE) when comparing import data from the 45-month periods before and after the initiations of the original AD/CVD investigations on CORE from China and Taiwan.¹³

Commerce's action is particularly noteworthy because, while anti-circumvention inquiries are typically launched in response to petitions from the domestic industry, "this is the first time that Commerce has self-initiated circumvention inquiries based on its own monitoring of trade patterns, and the first self-initiation of multi-country circumvention inquiries," according to the agency. We provide an update on the new inquiries below.

Self-initiation of anti-circumvention inquiries

Since 2016, the United States has imposed anti-dumping and countervailing duties on CORE from China at rates as high as 209.97 percent and 241.07 percent, respectively, and anti-dumping duties on CORE from Taiwan at rates as high as 10.34 percent. On August 14, Commerce issued draft Federal Register notices announcing the initiation of anti-circumvention inquiries on these AD and CVD orders "based on available information" and pursuant to 19 CFR § 351.225(b), which provides that "[i]f the Secretary determines from available information that an inquiry is warranted to determine whether a product is included within the scope of an antidumping or countervailing duty order or a suspended investigation, the Secretary will initiate an inquiry[.]"

The draft notices refer to separate memoranda issued on August 12, 2019, in which Commerce claimed that "[a]vailable trade data indicates that [the third countries listed above] are importing [hot-rolled steel ("HRS")] and [cold-rolled steel ("CRS")] from China and are likely using it to produce CORE for export to the United States," and that "Malaysia is importing HRS and CRS from Taiwan and may be using it to produce CORE for export to the United States." The memoranda present data purporting to show that "[f]ollowing initiation of the CORE investigations, imports of HRS and/or CRS into the third countries from China increased in conjunction with an increase in imports of CORE into the United States from the third countries", and that "Malaysian imports of HRS and CRS from Taiwan increased in conjunction with the increase in U.S. imports of CORE from Malaysia." The memoranda further claim that this information "indicates that this shift in trade patterns is likely attributable to country-wide activity" in the respective third countries rather than an individual firm or a few specific firms. Based on this information, Commerce has determined that "the available information warrants initiating [the anti-circumvention inquiries] on a country-wide basis."

Investigation process

Pursuant to Section 781(b)(1) of the Tariff Act of 1930, Commerce will consider in its investigations whether:

- (1) the merchandise imported in the United States is of the same class or kind as the merchandise produced in a foreign country that is the subject of an anti-dumping or countervailing duty order or finding;
- (2) before importation into the United States, such imported merchandise is completed or assembled in another foreign country from merchandise which (i) is subject to such order or finding; or (ii) is produced in the foreign country with respect to which such order or finding applies;
- (3) the process of assembly or completion in the foreign country is minor or insignificant;
- (4) the value of the merchandise produced in the foreign country to which the AD and/or CVD order applies is a significant portion of the total value of the merchandise exported to the United States; and

¹³ Click [here](#) for Commerce's press release on the anti-circumvention inquiries.

(5) action is appropriate to prevent evasion of an order.

Commerce has stated in its draft Federal Register notices that, “[c]onsistent with the approach in the prior anti-circumvention inquiry that was initiated on a country-wide basis,” Commerce intends to issue questionnaires to solicit information from producers and exporters in the respective third countries concerning their shipments of CORE to the United States and the origin of any imported HRS and CRS being processed into CORE.

If Commerce issues preliminary affirmative determinations in these inquiries, it will then instruct US Customs and Border Protection (CBP) to suspend liquidation and require a cash deposit of estimated antidumping and countervailing duties, at the applicable rate, for each unliquidated entry of the merchandise at issue, entered or withdrawn from warehouse for consumption on or after the date of initiation of the inquiries. Commerce has stated that it intends to issue its final determinations within 300 days of the date of publication of the initiation notices, in accordance with Section 781(f) of the Tariff Act.

Outlook

The Trump administration’s decision to self-initiate anti-circumvention inquiries is part of a broader trend of heightened use and enforcement of US trade laws, including trade remedies. Commerce stated in a recent press release that it has initiated 179 new AD and CVD investigations under the current administration, representing “a 231 percent increase from the comparable period in the previous administration.” Commerce also has indicated that anti-circumvention inquiries are increasing in parallel, stating that “[s]ince the beginning of the current administration, Commerce has initiated 21 new circumvention inquiries – this is an 133 percent increase from the number of circumvention initiations made during the comparable period in the previous administration.”

We expect that trade remedies and other unilateral trade actions will remain a central focus of the Trump administration’s trade agenda going forward, and that the administration will continue to rely on anti-circumvention inquiries and similar actions (e.g., investigations of duty evasion under the Enforce and Protect Act of 2015 (EAPA)) in an effort to enforce such measures.

Commerce’s memoranda and draft initiation notices are attached for reference.

US Department of Commerce Issues Affirmative Preliminary Determinations in Antidumping Duty Investigations of Acetone from Singapore and Spain

On July 30, 2019, the US Department of Commerce announced its affirmative preliminary determinations in the antidumping duty (AD) investigations of imports of acetone from Singapore and Spain. In its investigations, DOC preliminarily determined that exporters from Singapore have sold acetone in the United States at dumping margins ranging from 66.42 percent to 131.75 percent. DOC also determined that exporters from Spain have sold acetone in the United States at dumping margins ranging from 137.39 percent to 171.81 percent. As a result of these affirmative preliminary determinations, DOC will instruct US Customs and Border Protection to collect cash deposits from importers of acetone from Singapore and Spain based on these preliminary rates.

The petitioner in these investigations is the Coalition for Acetone Fair Trade. The members of the Coalition for Acetone Fair Trade are AdvanSix Inc. (Parsippany, NJ), Altivia Petrochemicals, LLC (Haverhill, OH), and Olin Corporation (Clayton, MO). The merchandise covered by these investigations is all grades of liquid or aqueous acetone. Acetone is also known under the International Union of Pure and Applied Chemistry (IUPAC) name propan-2-one. In addition to the IUPAC name, acetone is also referred to as β -ketopropane (or beta-ketopropane), ketone propane, methyl ketone, dimethyl ketone, DMK, dimethyl carbonyl, propanone, 2-propanone, dimethyl formaldehyde, pyroacetic acid, pyroacetic ether, and pyroacetic spirit. Acetone is an isomer of the chemical formula C_3H_6O , with a specific molecular formula of CH_3COCH_3 or $(CH_3)_2CO$.

The merchandise covered by these investigations is currently classifiable under Harmonized Tariff Schedule of the United States (HTSUS) subheadings 2914.11.1000 and 2914.11.5000. Combinations or mixtures of acetone may enter under subheadings in Chapter 38 of the HTSUS, including, but not limited to, those under heading 3814.00.1000, 3814.00.2000, 3814.00.5010, and 3814.00.5090.

DOC is scheduled to announce its final determinations in these investigations on or around October 16, 2019. If DOC's final determinations are affirmative, the US International Trade Commission (ITC) will be scheduled to make its final injury determinations on or around November 29, 2019. If DOC makes affirmative final determinations of dumping, and the ITC makes affirmative final injury determinations, DOC will issue antidumping orders. If DOC makes negative final determinations of dumping, or the ITC makes negative final determinations of injury, the investigations will be terminated and no orders will be issued.

In 2018, imports of acetone from Singapore and Spain were valued at an estimated \$8.5 million and \$17 million, respectively.

Click [here](#) for DOC's fact sheet on these investigations.

US Department of Commerce Issues Affirmative Final Determination in Antidumping Investigation of Glycine from Thailand; Negative Final Determination in Countervailing Duty Investigation

On July 30, 2019, the US Department of Commerce (DOC) announced its affirmative final determination in the antidumping duty (AD) investigation of imports of glycine from Thailand. In its investigation, DOC determined that imports of glycine from Thailand were sold in the United States at dumping margins ranging from 201.59 to 227.27 percent. DOC also determined that exporters from Thailand received *de minimis* countervailable subsidies, and DOC therefore issued a negative final determination in the countervailing duty investigation of glycine from Thailand.

The petitioners in these investigations are GEO Specialty Chemicals, Inc. (Lafayette, IN) and Chattem Chemicals, Inc. (Chattanooga, TN). The merchandise covered by these investigations is glycine at any purity level or grade. This includes glycine of all purity levels, which covers all forms of crude or technical glycine including but not limited to sodium glycinate, glycine slurry and any other forms of amino acetic acid or glycine. Subject merchandise also includes glycine and precursors of dried crystalline glycine that are processed in a third country, including, but not limited to, refining or any other processing that would not otherwise remove the merchandise from the scope of the investigations if performed in the country of manufacture of the in-scope glycine or precursors of dried crystalline glycine. Glycine has the Chemical Abstracts Service (CAS) registry number of 56-40-6. Glycine and glycine slurry are classified under Harmonized Tariff Schedule of the United States (HTSUS) subheading 2922.49.4300. Sodium glycinate is classified in the HTSUS under 2922.49.8000.

The US International Trade Commission (ITC) is currently scheduled to make its final injury determination in the antidumping investigation on or around September 12, 2019. If the ITC makes an affirmative final injury determination, DOC will issue an antidumping duty order. If the ITC makes a negative final determination of injury, the antidumping investigation will be terminated and no order will be issued. Because DOC has made a negative final determination in the countervailing duty investigation, the countervailing proceeding is terminated, and the ITC will not be making a final injury determination in that investigation.

In 2018, imports of glycine from Thailand were valued at an estimated \$8.7 million.

Click [here](#) for DOC's fact sheet on the investigations.

US Department of Commerce Issues Affirmative Preliminary Determination in Antidumping Duty Investigation of Carbon and Alloy Steel Threaded Rod from Thailand

On August 1, 2019, the US Department of Commerce (DOC) announced its affirmative preliminary determination in the antidumping duty (AD) investigation of imports of carbon and alloy steel threaded rod from Thailand. In its investigation, DOC preliminarily determined that exporters from Thailand have dumped steel threaded rod in the United States at a margin of 20.83 percent. As a result, the determination, DOC will instruct US Customs and Border Protection (CBP) to collect cash deposits from importers of carbon and alloy steel threaded rod from Thailand based on this preliminary rate. In addition, because Commerce also preliminarily determined that critical circumstances exist, it will instruct CBP to begin suspending entries 90 days before the publication of the preliminary determination in the Federal Register.

The petitioner in this investigation is Vulcan Threaded Products Inc. (Pelham, AL). The merchandise covered by this investigation is carbon and alloy steel threaded rod. Steel threaded rod is certain threaded rod, bar, or studs, of carbon or alloy steel, having a solid, circular cross section of any diameter, in any straight length. Steel threaded rod is normally drawn, cold-rolled, threaded, and straightened, or it may be hot-rolled. In addition, the steel threaded rod, bar, or studs subject to these investigations are non-headed and threaded along greater than 25 percent of their total actual length. A variety of finishes or coatings, such as plain oil finish as a temporary rust protectant, zinc coating (i.e., galvanized, whether by electroplating or hot-dipping), paint, and other similar finishes and coatings, may be applied to the merchandise. Steel threaded rod is currently classifiable under subheadings 7318.15.5051, 7318.15.5056, and 7318.15.5090 of the Harmonized Tariff Schedule of the United States (HTSUS). Subject merchandise may also enter under subheading 7318.15.2095 and 7318.19.0000 of the HTSUS.

DOC is scheduled to announce its final determination in this investigation on or around October 15, 2019. If DOC's final determination is affirmative, the US International Trade Commission (ITC) will be scheduled to make its final injury determination on or around November 28, 2019. If DOC makes an affirmative final determination of dumping, and the ITC makes an affirmative final injury determination, DOC will issue an antidumping duty order. If DOC makes a negative final determination of dumping, or the ITC makes a negative final determination of injury, the investigation will be terminated and no order will be issued.

In 2018, imports of carbon and alloy steel threaded rod from Thailand were valued at an estimated \$5.8 million.

Click [here](#) for DOC's fact sheet on the investigation.

US Department of Commerce Issues Affirmative Preliminary Determination in Countervailing Duty Investigation of Imports of Wooden Cabinets and Vanities from China

On August 8, 2019, the US Department of Commerce (DOC) announced its affirmative preliminary determination in the countervailing duty (CVD) investigation of imports of wooden cabinets and vanities and components thereof from China. In its investigation, DOC preliminarily determined that exporters of wooden cabinets and vanities and components thereof from China received countervailable subsidies ranging from 10.97 to 229.24 percent. Based on these preliminary rates, DOC will instruct US Customs and Border Protection to collect cash deposits from importers of wooden cabinets and vanities from China.

The petitioner in this investigation is the American Kitchen Cabinet Alliance. The scope of the investigation includes wooden cabinets and vanities that are for permanent installation (including floor mounted, wall mounted, ceiling hung or by attachment of plumbing), and wooden components thereof. Wooden cabinets and vanities and wooden components are made substantially of wood products, including solid wood and engineered wood products (including those made from wood particles, fibers, or other wooden materials such as plywood, strand board, block board, particle board, or fiberboard), or bamboo. Wooden cabinets and vanities consist of a cabinet box (which typically

includes a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves) and may or may not include a frame, door, drawers and/or shelves.

Subject merchandise includes the following wooden component parts of cabinets and vanities: (1) wooden cabinet and vanity frames (2) wooden cabinet and vanity boxes (which typically include a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves), (3) wooden cabinet or vanity doors, (4) wooden cabinet or vanity drawers and drawer components (which typically include sides, backs, bottoms, and faces), (5) back panels and end panels, (6) and desks, shelves, and tables that are attached to or incorporated in the subject merchandise.

Imports of the subject merchandise are classified under Harmonized Tariff Schedule of the United States (HTSUS) statistical numbers 9403.40.9060 and 9403.60.8081. The subject component parts of wooden cabinets and vanities may be entered into the United States under HTSUS statistical number 9403.90.7080.

DOC is currently scheduled to announce its final countervailing duty determination on or around December 17, 2019. If DOC makes an affirmative final determination, the US International Trade Commission (ITC) will be scheduled to make its final injury determination on or around January 30, 2020. If DOC makes an affirmative final determination in this investigation, and the ITC makes an affirmative final injury determination, DOC will issue a countervailing duty order. If DOC makes a negative final determination, or the ITC makes a negative final determination of injury, the investigation will be terminated and no order will be issued.

In 2018, imports of wooden cabinets and vanities from China were valued at an estimated \$4.4 billion.

Click [here](#) to view DOC's fact sheet on this investigation.

US Department of Commerce Issues Affirmative Final Determination in Antidumping Investigation of Imports of Refillable Stainless Steel Kegs from Mexico

On August 13, 2019, the US Department of Commerce (DOC) announced its affirmative final determination in the antidumping duty (AD) investigation of imports of refillable stainless steel kegs from Mexico. In its investigation, DOC determined that exporters from Mexico have sold refillable stainless steel kegs in the United States at a dumping margin of 18.48 percent.

The petitioner is American Keg Company, LLC (Pottstown, PA). The products covered by this investigation are kegs, vessels, or containers with bodies that are approximately cylindrical in shape, made from stainless steel (i.e., steel containing at least 10.5 percent chromium by weight and less than 1.2 percent carbon by weight, with or without other elements), and that are compatible with a "D Sankey" extractor (refillable stainless steel kegs) with a nominal liquid volume capacity of 10 liters or more, regardless of the type of finish, gauge, thickness, or grade of stainless steel, and whether or not covered by or encased in other materials. The products covered by this investigation are currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under subheadings 7310.10.0010, 7310.10.0050, 7310.29.0025, and 7310.29.0050.

The US International Trade Commission (ITC) is currently scheduled to make its final injury determination on or around September 26, 2019. If the ITC reaches an affirmative final injury determination, DOC will issue an anti-dumping duty order. If the ITC reaches a negative final determination of injury, the investigation will be terminated and no order will be issued.

In 2018, imports of refillable stainless steel kegs from Mexico were valued at an estimated \$13.4 million.

Click [here](#) to view DOC's fact sheet on the investigation.

US Department of Commerce Initiates Antidumping Duty Investigations of Imports of Polyethylene Terephthalate Sheet from Korea, Mexico, and Oman

On August 21, 2019, the US Department of Commerce (DOC) announced the initiation of new antidumping duty (AD) investigations to determine whether polyethylene terephthalate sheet (PET sheet) from the Republic of Korea, Mexico, and the Sultanate of Oman are being sold in the United States at less than fair value. These investigations were initiated based on petitions filed on July 9, 2019 by Advanced Extrusions, Inc. (Rogers, MN), Ex-Tech Plastics, Inc., (Richmond, IL), and Multi-Plastics Extrusions, Inc. (Hazleton, PA). The dumping margins alleged in the petition are as follows:

- Korea – 44.13 to 52.01 percent
- Mexico – 27.60 to 115.46 percent
- Oman – 75.02 to 114.43 percent

The merchandise covered by these investigations is raw, pretreated, or primed polyethylene terephthalate sheet, whether extruded or coextruded, in nominal thicknesses of equal to or greater than 7 mil (0.007 inches or 177.8 μm) and not exceeding 45 mil (0.045 inches or 1143 μm) (PET sheet). The scope includes all PET sheet whether made from prime (virgin) inputs or recycled inputs, as well as any blends thereof. The scope includes all PET sheet meeting the above specifications regardless of width, color, surface treatment, coating, lamination, or other surface finish. The merchandise subject to these investigations is classified under statistical reporting number 3920.62.0090 of the Harmonized Tariff Schedule of the United States (HTSUS).

During DOC's investigations into whether PET sheet from Korea, Mexico, and Oman are being sold in the United States at less than fair value, the US International Trade Commission (ITC) will conduct its own investigations into whether the U.S. industry and its workforce are being harmed by such imports. The ITC will make its preliminary determinations on or before September 13, 2019. If the ITC preliminarily determines that there is injury or threat of injury, then DOC's investigations will continue, with the preliminary determinations scheduled for January 6, 2020, unless the deadline is extended.

If DOC preliminarily determines that imports of the subject merchandise are being sold in the United States at less than fair value, it will instruct US Customs and Border Protection to start collecting cash deposits from all US companies importing PET sheet from Korea, Mexico, and Oman.

Final determinations by DOC in these cases are scheduled for March 23, 2020, but that date may be extended. If DOC finds that products are not being sold in the United States at less than fair value, or the ITC finds in its final determinations there is no harm to the US industry, then the investigations will be terminated and no duties will be applied. If DOC makes affirmative findings in these investigations, and if the ITC determines that US imports of PET sheet from Korea, Mexico, and Oman are causing injury to the US industry, DOC will then impose duties on those imports in the amount of the dumping found to exist.

In 2018, imports of PET sheet from Korea, Mexico, and Oman were valued at an estimated \$90 million, \$88.5 million, and \$208.3 million, respectively.

Click [here](#) for DOC's fact sheet on these investigations.

US International Trade Commission Issues Affirmative Preliminary Determinations in Antidumping and Countervailing Duty Investigations of Utility Scale Wind Towers from Canada, Indonesia, Korea, and Vietnam

On August 22, 2019, the US International Trade Commission (USITC) determined that there is a reasonable indication that a US industry is materially injured by reason of imports of utility scale wind towers from Canada, Indonesia, Korea, and Vietnam that are allegedly sold in the United States at less than fair value and subsidized by the governments of Canada, Indonesia, and Vietnam. Chairman David S. Johanson and Commissioners Rhonda K. Schmidlein and Jason E. Kearns voted in the affirmative. Commissioners Irving A. Williamson and Meredith M. Broadbent did not participate in these votes.

The merchandise covered by the scope of these investigations consists of certain wind towers, whether or not tapered, and sections thereof. Certain wind towers support the nacelle and rotor blades in a wind turbine with a minimum rated electrical power generation capacity in excess of 100 kilowatts and with a minimum height of 50 meters measured from the base of the tower to the bottom of the nacelle (i.e., where the top of the tower and nacelle are joined) when fully assembled. Merchandise covered by these investigations is currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under subheading 7308.20.0020 or 8502.31.0000. Wind towers of iron or steel are classified under HTSUS 7308.20.0020 when imported separately as a tower or tower section(s). Wind towers may be classified under HTSUS 8502.31.0000 when imported as combination goods with a wind turbine (i.e., accompanying nacelles and/or rotor blades).

As a result of the ITC's affirmative determinations, the US Department of Commerce will continue with its antidumping and countervailing duty investigations concerning imports of this product from Canada, Indonesia, Korea, and Vietnam, with its preliminary countervailing duty determinations due on or about October 2, 2019, and its preliminary antidumping duty determinations due on or about December 16, 2019.

The ITC's public report (Utility Scale Wind Towers from Canada, Indonesia, Korea, and Vietnam (Inv. Nos. 701-TA-627-629 and 731-TA-1458-1461 (Preliminary), USITC Publication 4952, August 2019)) will contain the views of the ITC and information developed during the investigations, and will be available after September 20, 2019.

US International Trade Commission Issues Affirmative Final Determinations in Antidumping and Countervailing Duty Investigations of Steel Racks from China

On August 20, 2019, the US International Trade Commission (USITC) determined that a US industry is materially injured by reason of imports of steel racks from China. The US Department of Commerce (DOC) determined in July 2019 that imports of this product from China were sold in the United States at dumping margins ranging from 18.06 to 144.50 percent and received countervailable subsidies ranging from 1.50 to 102.23 percent.

As a result of the ITC's affirmative final determinations, DOC will issue antidumping and countervailing duty orders on imports of this product from China. Chairman David S. Johanson and Commissioners Rhonda K. Schmidlein, and Jason E. Kearns voted in the affirmative. Commissioners Irving A. Williamson and Meredith M. Broadbent did not participate in these votes.

The merchandise covered by these investigations is steel racks and parts thereof, assembled, to any extent, or unassembled, including but not limited to, vertical components (e.g., uprights, posts, or columns), horizontal or diagonal components (e.g., arms or beams), braces, frames, locking devices (e.g., end plates and beam connectors), and accessories (including, but not limited to, rails, skid channels, skid rails, drum/coil beds, fork clearance bars, pallet supports, row spacers, and wall ties).

Merchandise covered by these investigations is currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under the following subheadings: 7326.90.8688, 9403.20.0080, and 9403.90.8041. Subject merchandise may also enter under subheadings 7308.90.3000, 7308.90.6000, and 7308.90.9590.

The ITC's public report *Steel Racks from China* (Inv. Nos. 701-TA-608 and 731-TA-1420 (Final), USITC Publication 4951, September 2019) will contain the views of the ITC and information developed during the investigations. The report will be available by September 27, 2019.

According to DOC, imports of steel racks from China were valued at approximately \$1.18 billion in 2017.

US International Trade Commission Issues Affirmative Final Determinations in Antidumping and Countervailing Duty Investigations of Steel Trailer Wheels from China

On August 2, 2019, the US International Trade Commission (ITC) determined that a US industry is materially injured by reason of imports of steel trailer wheels from China. The US Department of Commerce (DOC) determined in July 2019 that imports of this product from China were sold in the United States at dumping margins ranging from 38.27 to 44.35 percent and received countervailable subsidies ranging from 386.45 to 388.31 percent. As a result of the ITC's affirmative final determinations, DOC will issue antidumping and countervailing duty orders on imports of this product from China.

Chairman David S. Johanson and Commissioners Irving A. Williamson, Meredith M. Broadbent, Rhonda K. Schmidlein, and Jason E. Kearns voted in the affirmative. The ITC also made negative findings concerning critical circumstances with regard to imports of this product from China. As a result, imports of steel trailer wheels from China will not be subject to retroactive antidumping or countervailing duties.

The merchandise covered by these investigations is certain on-the-road steel wheels, discs, and rims for tubeless tires with a nominal wheel diameter of 12 inches to 16.5 inches, regardless of width. Certain on-the-road steel wheels with a nominal wheel diameter of 12 inches to 16.5 inches within the scope are generally for road and highway trailers and other towable equipment, including, inter alia, utility trailers, cargo trailers, horse trailers, boat trailers, recreational trailers, and towable mobile homes. Certain on-the-road steel wheels subject to the investigation are classified under the following category of the Harmonized Tariff Schedule of the United States (HTSUS): 8716.90.5035.

The Commission's public report *Steel Trailer Wheels from China* (Inv. Nos. 701-TA-609 and 731-TA-1421 (Final), USITC Publication 4943, August 2019) will contain the views of the Commission and information developed during the investigations, and will be available by September 12, 2019.

According to the ITC, imports of the subject merchandise in 2018 were valued at \$73 million.

清单一

序号	税则号列 ^①	商品简称 ^②
第一部分（10%）		
1	01012900	其他马
2	02062900	其他冻牛杂碎
3	02063000	鲜或冷的猪杂碎
4	02064100	冻猪肝
5	02064900	其他冻猪杂碎
6	02102000	干、熏、盐制的牛肉
7	03019190	活鳟鱼
8	03019290	活鳗鱼
9	03019390	活鲤科鱼
10	03019491	活大西洋蓝鳍金枪鱼
11	03019492	活太平洋蓝鳍金枪鱼
12	03019590	其他活南方蓝鳍金枪鱼
13	03019991	活罗非鱼
14	03019992	活鲟
15	03019993	其他活鲤科鱼
16	03019999	其他活鱼
17	03031100	冻红大麻哈鱼
18	03031200	冻其他大麻哈鱼
19	03031300	冻大西洋鲑鱼及多瑙哲罗鱼
20	03031400	冻鳟鱼
21	03031900	冻其他鲑科鱼
22	03032300	冻罗非鱼
23	03032400	冻鲶鱼
24	03032500	冻鲤科鱼
25	03032600	冻鳗鱼
26	03032900	冻尼罗河鲈鱼及黑鱼
27	03033110	冻格陵兰庸鲽鱼
28	03033190	冻庸鲽鱼
29	03033200	冻鲽鱼
30	03033300	冻鲷鱼
31	03033400	冻大菱鲆
32	03033900	其他冻比目鱼
33	03034100	冻长鳍金枪鱼
34	03034200	冻黄鳍金枪鱼
35	03034300	冻鲣鱼或狐鲣
36	03034400	冻大眼金枪鱼
37	03034510	冻大西洋蓝鳍金枪鱼
38	03034520	冻太平洋蓝鳍金枪鱼
39	03034600	冻南方蓝鳍金枪鱼
40	03034900	其他冻金枪鱼
41	03035100	冻鲱鱼
42	03035300	冻沙丁鱼
43	03035400	冻鲭鱼
44	03035500	冻竹荚鱼
45	03035600	冻军曹鱼
46	03035700	冻剑鱼

序号	税则号列 ^①	商品简称 ^②
47	03035900	冻印度鲭、马鲛鱼等
48	03036300	冻鳕鱼
49	03036400	冻黑线鳕鱼
50	03036500	冻绿青鳕鱼
51	03036600	冻狗鳕鱼
52	03036700	冻狭鳕鱼
53	03036800	冻蓝鳕鱼
54	03036900	其他冻鳕鱼
55	03038100	冻角鲨及其他鲨鱼
56	03038200	冻鲛鱼及鳐鱼
57	03038300	冻南极犬牙鱼
58	03038400	冻尖吻鲈鱼
59	03038910	冻带鱼
60	03038920	冻黄鱼
61	03038930	冻鲳鱼
62	03038990	其他冻鱼
63	03039100	冻鱼肝、鱼卵及鱼精
64	03039200	冻鲨鱼翅
65	03039900	冻鱼鳍等鱼杂碎
66	03046100	冻罗非鱼等鱼鱼片
67	03046211	冻斑点叉尾鲷鱼片
68	03046219	冻其他叉尾鲷鱼片
69	03046290	冻其他鲶鱼片
70	03046300	冻尼罗河鲈鱼片
71	03046900	冻鲤科鱼、鳊鱼、黑鱼片
72	03047100	冻鳕鱼片
73	03047200	冻黑线鳕鱼片
74	03047300	冻绿青鳕鱼片
75	03047400	冻狗鳕鱼片
76	03047500	冻狭鳕鱼片
77	03047900	冻其他鳕鱼片
78	03048100	冻大麻哈鱼、大西洋鲑鱼及多瑙哲罗鱼片
79	03048200	冻鳟鱼片
80	03048300	冻比目鱼片
81	03048400	冻剑鱼片
82	03048500	冻南极犬牙鱼片
83	03048600	冻鲱鱼片
84	03048700	冻金枪鱼、鲣鱼或狐鲣片
85	03048800	冻角鲨、其他鲨鱼、鲛鱼及鳐鱼片
86	03048900	冻其他鱼片
87	03049100	冻的剑鱼肉
88	03049200	冻的南极犬牙鱼肉
89	03049300	冻罗非鱼等鱼鱼肉
90	03049400	冻狭鳕鱼肉
91	03049500	冻犀鳕科等鳕科鱼肉
92	03049600	冻角鲨及其他鲨鱼肉
93	03049700	冻鲛鱼及鳐鱼肉
94	03049900	其他冻鱼肉
95	03051000	供人食用的鱼粉及团粒
96	03052000	干、熏、盐制的鱼肝、鱼卵及鱼精
97	03054120	熏大麻哈鱼及多瑙哲罗鱼

序号	税则号列 ^①	商品简称 ^②
98	03061100	冻岩礁虾和其他龙虾
99	03061200	冻鳌龙虾
100	03061410	冻梭子蟹
101	03061490	其他冻蟹
102	03061500	冻挪威海鳌虾
103	03061611	冻冷水小虾虾仁
104	03061612	冻北方长额虾
105	03061619	冻其他冷水小虾
106	03061621	冻冷水对虾虾仁
107	03061629	冻其他冷水对虾
108	03061711	冻小虾虾仁
109	03061719	冻其他小虾
110	03061721	冻对虾虾仁
111	03061729	冻其他对虾
112	03061911	冻淡水小龙虾仁
113	03061919	冻带壳淡水小龙虾
114	03061990	其他冻甲壳动物
115	03063190	活、鲜、冷的岩礁虾和其他龙虾
116	03063290	活、鲜、冷的鳌龙虾
117	03063391	活、鲜、冷的中华绒螯蟹
118	03063392	活、鲜、冷的梭子蟹
119	03063399	活、鲜、冷的其他蟹
120	03063490	活、鲜、冷的挪威海鳌虾
121	03063520	活、鲜、冷的冷水对虾
122	03063590	活、鲜、冷的冷水小虾
123	03063620	活、鲜、冷的其他对虾
124	03063690	活、鲜、冷的其他小虾
125	03063990	其他活、鲜、冷的甲壳动物
126	03069100	干、熏、盐制的岩礁虾和其他龙虾
127	03069200	干、熏、盐制的鳌龙虾
128	03069310	干、熏、盐制的中华绒螯蟹
129	03069320	干、熏、盐制的梭子蟹
130	03069390	干、熏、盐制的其他蟹
131	03069400	干、熏、盐制的挪威海鳌虾
132	03069510	干、熏、盐制的冷水小虾及对虾
133	03069590	干、熏、盐制的小虾及对虾
134	03069900	甲壳动物的粉及团粒
135	03071190	活、鲜、冷的牡蛎（蚝）
136	03071200	冻牡蛎（蚝）
137	03071900	干、熏、盐制的牡蛎（蚝）
138	03072190	活、鲜、冷的扇贝
139	03072200	冻扇贝
140	03072900	干、熏、盐制的扇贝
141	03073190	活、鲜、冷的贻贝
142	03073200	冻贻贝
143	03073900	干、熏、盐制的贻贝
144	03074291	活、鲜、冷的乌贼属等墨鱼及柔鱼属等鱿鱼
145	03074299	活、鲜、冷的其他墨鱼及鱿鱼
146	03074310	冻乌贼属等墨鱼及柔鱼属等鱿鱼
147	03074390	冻其他墨鱼及鱿鱼
148	03074910	干、熏、盐制的乌贼属等墨鱼及柔鱼属等鱿鱼

序号	税则号列 ^①	商品简称 ^②
149	03074990	干、熏、盐制的其他墨鱼及鱿鱼
150	03075100	活、鲜、冷的章鱼
151	03075200	冻章鱼
152	03075900	干、熏、盐制的章鱼
153	03076090	蜗牛及螺
154	03077191	活、鲜、冷的蛤
155	03077199	活、鲜、冷的鸟蛤及舟贝
156	03077200	冻的蛤、鸟蛤及舟贝
157	03077900	干、熏、盐制的蛤、鸟蛤及舟贝
158	03078190	活、鲜、冷的鲍鱼
159	03078290	活、鲜、冷的凤螺
160	03078300	冻鲍鱼
161	03078400	冻凤螺
162	03078700	干、熏、盐制的鲍鱼
163	03078800	干、熏、盐制的凤螺
164	03079190	活、鲜或冷的其他软体动物
165	03079200	冻的其他软体动物
166	03079900	干、熏、盐制的其他软体动物
167	03081190	活、鲜、冷的海参
168	03081200	冻海参
169	03081900	干、熏、盐制的海参
170	03082190	活、鲜、冷的海胆
171	03082200	冻海胆
172	03082900	干、盐腌或盐渍的海胆
173	03083019	活、鲜、冷的海蜇
174	03083090	冻、干、熏、盐制的海蜇
175	03089012	活、鲜、冷的沙蚕
176	03089019	活、鲜、冷的其他水生无脊椎动物
177	03089090	冻、干、熏、盐制的其他水生无脊椎动物
178	04090000	天然蜂蜜
179	04100049	其他蜂产品
180	04100090	其他食用动物产品
181	07102100	冷冻豌豆
182	07102900	冷冻其他豆类蔬菜
183	07103000	冷冻菠菜
184	07142030	冷或冻的甘薯
185	08011100	干的椰子
186	08011200	未去内壳的鲜椰子
187	08011990	其他鲜椰子
188	08012100	鲜或干的未去壳巴西果
189	08012200	鲜或干的去壳巴西果
190	08013100	鲜或干的未去壳腰果
191	08013200	鲜或干的去壳腰果
192	08021100	鲜或干的扁桃核
193	08021200	鲜或干的扁桃仁
194	08022200	鲜或干的去壳榛子
195	08023100	鲜或干的未去壳核桃
196	08023200	鲜或干的去壳核桃
197	08024110	鲜或干的未去壳板栗
198	08024190	鲜或干的未去壳其他栗子
199	08024210	鲜或干的去壳板栗

序号	税则号列 ^①	商品简称 ^②
200	08024290	鲜或干的去壳其他栗子
201	08025100	鲜或干的未去壳阿月浑子果
202	08025200	鲜或干的去壳阿月浑子果
203	08026190	鲜或干的未去壳其他马卡达姆坚果
204	08026200	鲜或干的去壳马卡达姆坚果
205	08027000	鲜或干的可乐果
206	08028000	鲜或干的槟榔果
207	08029020	鲜或干的白果
208	08029030	鲜或干的松子仁
209	08029090	其他鲜或干坚果
210	08031000	鲜或干的芭蕉
211	08039000	鲜或干的其他香蕉
212	08041000	鲜或干的椰枣
213	08042000	鲜或干的无花果
214	08043000	鲜或干菠萝
215	08044000	鲜或干鳄梨
216	08045010	鲜或干番石榴
217	08045020	鲜或干芒果
218	08045030	鲜或干山竹果
219	08051000	鲜或干橙
220	08052110	鲜或干蕉柑
221	08052190	鲜或干其他柑橘
222	08052200	鲜或干克里曼丁橘
223	08052900	其他鲜或干的韦尔金橘及杂交柑橘
224	08054000	鲜或干的葡萄柚,包括柚
225	08055000	鲜或干的柠檬及酸橙
226	08059000	其他鲜或干的柑桔属水果
227	08061000	鲜葡萄
228	08062000	葡萄干
229	08071100	鲜西瓜
230	08071910	鲜哈密瓜
231	08071920	鲜罗马甜瓜及加勒比甜瓜
232	08071990	其他鲜甜瓜
233	08072000	鲜木瓜
234	08081000	鲜苹果
235	08083010	鲜鸭梨及雪梨
236	08083020	鲜香梨
237	08083090	其他鲜梨
238	08084000	鲜榲桲
239	08091000	鲜杏
240	08092100	鲜欧洲酸樱桃
241	08092900	其他鲜樱桃
242	08093000	鲜桃,包括鲜油桃
243	08094000	鲜梅及李
244	08101000	鲜草莓
245	08102000	鲜的木莓、黑莓、桑椹及罗甘莓
246	08103000	鲜穗醋栗及醋栗
247	08104000	鲜蔓越桔及越桔
248	08105000	鲜猕猴桃
249	08106000	鲜榴莲
250	08107000	鲜柿子

序号	税则号列 ^①	商品简称 ^②
251	08109010	鲜荔枝
252	08109030	鲜龙眼
253	08109040	鲜红毛丹
254	08109050	鲜蕃荔枝
255	08109060	鲜杨桃
256	08109070	鲜莲雾
257	08109080	鲜火龙果
258	08109090	其他鲜果
259	08111000	冷冻草莓
260	08112000	冷冻其他浆果
261	08119090	其他冷冻水果及坚果
262	08131000	杏干
263	08132000	梅干及李干
264	08133000	苹果干
265	08134010	龙眼干、肉
266	08134020	柿饼
267	08134030	干红枣
268	08134040	荔枝干
269	08134090	其他干果
270	08135000	什锦坚果或干果

第二部分（10%）

271	02012000	鲜或冷的带骨牛肉
272	02013000	鲜或冷的去骨牛肉
273	02022000	冻的带骨牛肉
274	02023000	冻的去骨牛肉
275	02031200	鲜或冷的带骨猪前腿、后腿及其肉块
276	02031900	其他鲜或冷的猪肉
277	02032200	冻的带骨猪前腿、后腿及肉块
278	02032900	其他冻猪肉
279	02042200	鲜或冷的带骨绵羊肉
280	02071100	鲜或冷的整只鸡
281	02071200	冻的整只鸡
282	02071311	鲜或冷的带骨鸡块
283	02071319	鲜或冷的其他鸡块
284	02071321	鲜或冷的鸡翼（不包括翼尖）
285	02071329	鲜或冷的其他鸡杂碎
286	02071411	冻的带骨鸡块
287	02071419	冻的其他鸡块
288	02071421	冻的鸡翼（不包括翼尖）
289	02071422	冻的鸡爪
290	02071429	冻的其他鸡杂碎
291	02072400	鲜或冷的整只火鸡
292	02072500	冻的整只火鸡
293	02072600	鲜或冷的火鸡块及杂碎
294	02072700	冻的火鸡块及杂碎
295	02074100	鲜或冷的整只鸭
296	02074200	冻的整只鸭
297	02074300	鲜或冷的鸭肥肝
298	02074400	鲜或冷的鸭块及杂碎
299	02074500	冻的鸭块及杂碎
300	02075100	鲜或冷的整只鹅

序号	税则号列 ^①	商品简称 ^②
301	02075200	冻的整只鹅
302	02075300	鲜或冷的鹅肥肝
303	02075400	鲜或冷的鹅块及杂碎
304	02075500	冻的鹅块及杂碎
305	02101110	干、熏、盐制的带骨猪腿
306	02101190	干、熏、盐制的带骨猪腿肉块
307	02101200	干、熏、盐制的猪腹肉
308	02101900	干、熏、盐制的其他猪肉
309	05021010	猪鬃
310	05021020	猪毛
311	05021030	猪鬃或猪毛的废料
312	05029011	山羊毛
313	05029012	黄鼠狼尾毛
314	05029019	獾毛及其他制刷用兽毛
315	05029020	獾毛及其他制刷用兽毛的废料
316	05040011	整个或切块的盐渍猪肠衣(猪大肠头除外)
317	05040012	整个或切块的盐渍绵羊肠衣
318	05040013	整个或切块的盐渍山羊肠衣
319	05040014	整个或切块的盐渍猪大肠头
320	05040019	整个或切块的其他动物肠衣
321	05040021	冷、冻的鸡胗
322	05040029	其他动物胃
323	05040090	动物肠、膀胱
324	06012000	生长或开花的鳞茎等及菊苣植物
325	06039000	干的及经过染色的插花及花蕾
326	06042010	鲜苔藓及地衣
327	06049010	其他苔藓及地衣
328	07019000	鲜或冷藏的马铃薯
329	07020000	鲜或冷藏的番茄
330	07031010	鲜或冷藏的洋葱
331	07031020	鲜或冷藏的青葱
332	07032010	鲜或冷藏的大蒜头
333	07032020	鲜或冷藏的蒜苔及蒜苗(青蒜)
334	07032090	其他鲜或冷藏的大蒜
335	07039010	鲜或冷藏的韭葱
336	07039020	鲜或冷藏的大葱
337	07039090	鲜或冷藏的其他葱属蔬菜
338	07041000	鲜或冷藏的菜花及硬花甘蓝
339	07042000	鲜或冷藏的孢子甘蓝
340	07049010	鲜或冷藏的卷心菜
341	07049020	鲜或冷藏的西兰花
342	07049090	鲜或冷的其他食用芥菜类蔬菜
343	07051100	鲜或冷藏的结球莴苣(包心生菜)
344	07051900	鲜或冷藏的其他莴苣
345	07052100	鲜或冷藏的维特罗夫菊苣
346	07052900	鲜或冷藏的其他菊苣
347	07061000	鲜或冷藏的胡萝卜及萝卜
348	07069000	鲜或冷藏的小萝卜及类似食用根茎
349	07070000	鲜或冷藏的黄瓜及小黄瓜
350	07081000	鲜或冷藏的豌豆
351	07082000	鲜或冷藏的豇豆及菜豆

序号	税则号列 ^①	商品简称 ^②
352	07089000	鲜或冷藏的其他豆类蔬菜
353	07092000	鲜或冷藏的芦笋
354	07093000	鲜或冷藏的茄子
355	07094000	鲜或冷藏的芹菜
356	07095100	鲜或冷藏的伞菌属蘑菇
357	07095910	鲜或冷藏的松茸
358	07095920	鲜或冷藏的香菇
359	07095930	鲜或冷藏的金针菇
360	07095940	鲜或冷藏的草菇
361	07095950	鲜或冷藏的口蘑
362	07095960	鲜或冷藏的块菌
363	07095990	鲜或冷藏的其他蘑菇
364	07096000	鲜或冷藏的辣椒和甜椒
365	07097000	鲜或冷藏的菠菜
366	07099100	鲜或冷藏的洋蓟
367	07099200	鲜或冷藏的油橄榄
368	07099300	鲜或冷藏的南瓜、笋瓜及瓠瓜
369	07099910	鲜或冷藏的竹笋
370	07099990	鲜或冷藏的其他蔬菜
371	07101000	冷冻马铃薯
372	07102290	其他冷冻豇豆及菜豆
373	07104000	冷冻甜玉米
374	07108090	冷冻未列名蔬菜
375	07109000	冷冻什锦蔬菜
376	07122000	干制洋葱
377	07123100	干伞菌属蘑菇
378	07123200	干木耳
379	07123300	干银耳
380	07123910	干香菇
381	07123920	干金针菇
382	07123950	干牛肝菌
383	07123991	干羊肚菌
384	07123999	其他干制蘑菇及块菌
385	07129010	笋干丝
386	07129020	干紫萁(薇菜干)
387	07129030	干金针菜(黄花菜)
388	07129040	干蕨菜
389	07129050	干制的大蒜
390	07129091	干制的辣根
391	07129099	干制的其他蔬菜及什锦蔬菜
392	07133390	干芸豆
393	07142019	鲜甘薯
394	07142020	干甘薯
395	07143000	鲜、干或冷、冻的山药
396	07144000	鲜、干或冷、冻的芋头
397	07145000	鲜、干或冷、冻的箭叶黄体芋
398	07149010	鲜、干或冷、冻的荸荠
399	07149029	鲜、干或冷、冻的藕
400	07149090	鲜、干或冷、冻的含有淀粉或菊粉的其他根茎
401	10021000	种用黑麦
402	10029000	其他黑麦

序号	税则号列 ^①	商品简称 ^②
403	10031000	种用大麦
404	10039000	其他大麦
405	10041000	种用燕麦
406	10049000	其他燕麦
407	10071000	种用高粱
408	10081000	荞麦
409	10082100	种用谷子
410	10082900	其他谷子
411	10083000	加那利草子
412	10084010	种用直长马唐
413	10084090	其他直长马唐
414	10085010	种用昆诺阿藜
415	10085090	其他昆诺阿藜
416	10086010	种用黑小麦
417	10086090	其他黑小麦
418	10089010	其他种用谷物
419	10089090	其他谷物
420	11031300	玉米粗粒及粗粉
421	11031910	燕麦粗粒及粗粉
422	11031990	其他谷物粗粒及粗粉
423	11032010	小麦团粒
424	11032090	其他谷物团粒
425	11041200	滚压或制片的燕麦
426	11041910	滚压或制片的大麦
427	11042300	经其他加工的玉米
428	11042910	经其他加工的大麦
429	11062000	西谷茎髓、植物根块茎制成的粉及粉末
430	11081100	小麦淀粉
431	11082000	菊粉
432	12011000	种用大豆
433	12019030	青大豆
434	12019090	其他大豆
435	12023000	种用花生
436	12024200	去壳花生
437	12030000	干椰子肉
438	12040000	亚麻子
439	12051010	种用的低芥子酸油菜子
440	12051090	其他低芥子酸油菜子
441	12059010	其他种用油菜子
442	12059090	其他油菜子
443	12071010	种用棕榈果及棕榈仁
444	12072100	种用棉子
445	12072900	其他棉子
446	12073010	种用蓖麻子
447	12073090	其他蓖麻子
448	12074010	种用芝麻
449	12074090	其他芝麻
450	12075010	种用芥子
451	12076010	种用红花子
452	12076090	其他红花子
453	12077091	黑瓜子

序号	税则号列 ^①	商品简称 ^②
454	12077092	红瓜子
455	12077099	其他瓜子
456	12079100	罂粟子
457	12079910	其他种用含油子仁及果实
458	12079991	牛油树果
459	12081000	大豆粉
460	12089000	其他含油子仁或果实的细粉及粗粉
461	12091000	糖甜菜子
462	12092990	其他饲料植物种子
463	12101000	未研磨也未制成团粒的啤酒花
464	12112020	野山参
465	12112091	其他鲜人参
466	12112099	其他冷、冻、干的人参
467	12113000	古柯叶
468	12114000	罂粟杆
469	12115000	麻黄
470	12119011	当归
471	12119012	三七(田七)
472	12119013	党参
473	12119014	黄连
474	12119015	菊花
475	12119016	冬虫夏草
476	12119017	贝母
477	12119018	川芎
478	12119019	半夏
479	12119021	白芍
480	12119022	天麻
481	12119023	黄芪
482	12119024	大黄、籽黄
483	12119025	白术
484	12119026	地黄
485	12119027	槐米
486	12119028	杜仲
487	12119029	茯苓
488	12119031	枸杞
489	12119032	大海子
490	12119033	沉香
491	12119034	沙参
492	12119035	青蒿
493	12119036	甘草
494	12119037	黄芩
495	12119038	椴树(欧椴)花及叶
496	12119091	鱼藤根、除虫菊
497	12122110	海带
498	12122120	发菜
499	12122131	干裙带菜
500	12122132	鲜裙带菜
501	12122139	其他裙带菜
502	12122141	干紫菜
503	12122142	鲜紫菜
504	12122149	其他紫菜

序号	税则号列 ^①	商品简称 ^②
505	12122161	干麒麟菜
506	12122169	其他麒麟菜
507	12122171	干江蓠
508	12122179	其他江蓠
509	12122910	马尾藻
510	12122990	其他不适合供人食用的海草及藻类
511	12129200	刺槐豆
512	12129300	甘蔗
513	12129400	菊苣根
514	12129911	苦杏仁
515	12129993	白瓜子
516	12129994	莲子
517	12129996	甜叶菊叶
518	12130000	未经处理的谷类植物茎、秆及谷壳
519	13019020	乳香、没药及血竭
520	13019030	阿魏
521	13021100	鸦片液汁及浸膏
522	13021920	印楝素
523	13021930	除虫菊等的液汁及浸膏
524	14012000	藤
525	14019010	谷类植物的茎秆(麦秸除外)
526	14019020	芦苇
527	14019031	蔺草
528	14019039	灯芯草属的其他主要作编结用的植物材料
529	14019090	未列名主要用作编结用的植物材料
530	14049010	主要供染料或鞣料用的植物原料
531	15011000	猪油
532	15012000	其他猪脂肪
533	15019000	家禽脂肪
534	15021000	牛、羊油脂
535	15029000	其他牛、羊脂肪
536	15030000	未经制作的猪油硬脂、油硬脂等
537	15050000	羊毛脂及羊毛脂肪物质
538	15100000	其他橄榄油及其分离品
539	15111000	初榨棕榈油及其分离品
540	15119010	精制的棕榈液油
541	15119020	精制的棕榈硬脂
542	15119090	其他精制的棕榈油及其分离品
543	15122100	初榨棉子油及其分离品
544	15132100	初榨棕榈仁油或巴巴苏棕榈果油及其分离品
545	15132900	其他棕榈仁油或巴巴苏棕榈果油及其分离品
546	15141900	其他低芥子酸菜子油及其分离品
547	15149110	其他初榨菜子油
548	15149190	其他初榨芥子油
549	15151100	初榨亚麻子油及其分离品
550	15152100	初榨玉米油及其分离品
551	15159010	希蒙得木油及其分离品
552	15159020	印楝油及其分离品
553	15159030	桐油及其分离品
554	15219090	其他虫蜡及鲸蜡
555	15220000	油鞣回收脂; 油脂残渣

序号	税则号列 ^①	商品简称 ^②
556	16010010	用天然肠衣做外包装的香肠及类似产品
557	16010020	其他香肠及类似产品
558	16051000	制作或保藏的蟹
559	16054019	制作或保藏的带壳淡水小龙虾
560	16056100	制作或保藏的海参
561	17011200	未加香料或着色剂的甜菜原糖
562	17011300	未加香料或着色剂的17章子目注释二所述的甘蔗原糖
563	17019920	绵白糖
564	17024000	葡萄糖及糖浆, 20%≤果糖含量<50%, 不包括转化糖
565	17031000	甘蔗糖蜜
566	17039000	其他糖蜜
567	17041000	口香糖, 不论是否裹糖
568	17049000	其他不含可可的糖食
569	18020000	可可荚、壳、皮及废料
570	18032000	全脱脂或部分脱脂的可可膏
571	18063100	其他夹心块状或条状的含可可食品, 每件净重≤2kg
572	18069000	其他巧克力及含可可的食品, 每件净重≤2kg
573	19012000	烘焙烘面包糕饼用的调制品及面团
574	19021900	其他未包馅或未制作的生面食
575	19023090	其他面食
576	19041000	谷物或谷物产品经膨化或烘炒制成的食品
577	19049000	预煮或经其他方法制作的谷粒
578	19059000	其他面包糕饼(包括装药空囊、糯米纸等)
579	20019010	用醋或醋酸制作或保藏的大蒜
580	20021090	非用醋制作的其他整个或切片番茄
581	20031019	非用醋制作的其他伞菌属蘑菇罐头
582	20031090	非用醋制作的其他伞菌属蘑菇
583	20039090	非用醋制作的其他蘑菇
584	20055111	非用醋制作的赤豆馅罐头
585	20055191	非用醋制作的未冷冻赤豆馅, 罐头除外
586	20055199	非用醋制作的未冷冻的其他脱荚豇豆及菜豆, 罐头除外
587	20055990	非用醋制作的其他未脱荚豇豆及菜豆
588	20056090	非用醋制作的其他未冷冻芦笋
589	20059110	非用醋制作的竹笋罐头
590	20059190	非用醋制作的未冷冻的其他竹笋
591	20059920	非用醋制作的蚕豆罐头
592	20059940	非用醋制作的未冷冻榨菜
593	20059950	非用醋制作的未冷冻咸蕨菜
594	20059960	非用醋制作的未冷冻咸藟头
595	20059991	非用醋制作的其他蔬菜及什锦蔬菜罐头
596	20081120	烘焙花生
597	20081130	花生酱
598	20086010	非用醋制作的樱桃罐头
599	20088000	非用醋制作的草莓
600	20089100	非用醋制作的棕榈芯
601	20089300	非用醋制作的蔓越橘
602	20089940	清水荸荠(马蹄)罐头
603	20095000	番茄汁
604	20096900	其他葡萄汁, 包括酿酒葡萄汁
605	20097100	白利糖度值不超过20的苹果汁
606	21013000	烘焙菊苣和其他烘焙咖啡代用品及其浓缩精汁

序号	税则号列 ^①	商品简称 ^②
607	21023000	发酵粉
608	21039090	其他调味品
609	21041000	汤料及其制品
610	21069030	蜂王浆制剂
611	22011010	矿泉水（未加味、加糖或其他甜物质）
612	22021000	加味、加糖或其他甜物质的水，包括矿泉水及汽水
613	22043000	品目2009以外的酿酒葡萄汁
614	22060010	黄酒
615	22084000	朗姆酒及蒸馏已发酵甘蔗产品制得的其他烈性酒
616	22086000	伏特加酒
617	23011011	不适于供人食用的含牛羊成分的肉骨粉
618	23011020	油渣
619	23023000	小麦的糠、麸及其他残渣，不论是否制成团粒
620	23025000	豆类植物的糠、麸等残渣，不论是否制成团粒
621	23031000	制造淀粉过程中的残渣及类似的残渣
622	23065000	椰子或干椰肉的油渣饼及其他固体残渣
623	23066000	棕榈果或棕榈仁的油渣饼及其他固体残渣
624	23070000	葡萄酒渣；粗酒石
625	23080000	动物饲料用的其他植物产品
626	23091010	零售包装的狗食或猫食罐头
627	28046119	电子工业用7.5≤直径<30cm单晶硅棒
628	28100020	硼酸
629	28291100	氯酸钠
630	28433000	金化合物
631	29143100	苯丙酮(苯基丙-2-酮)
632	29147100	十氯酮（ISO）
633	29152111	食品级冰乙酸
634	29153600	地乐酚（ISO）乙酸酯
635	32159010	书写墨水
636	33061010	牙膏
637	33061090	其他洁齿品
638	33062000	牙线
639	33069010	漱口剂
640	33069090	其他口腔清洁剂
641	33071000	剃须用制剂
642	33072000	人体除臭剂及止汗剂
643	33073000	香浴盐及其他沐浴用制剂
644	33074100	神香及其他室内通过燃烧散发香气的制品
645	33074900	室内除臭制品
646	33079000	脱毛剂和未列名的芳香料制品
647	35021900	其他卵清蛋白
648	37019100	彩色摄影用硬片及平面软片
649	37023290	其他未曝光涂乳液无齿孔胶卷，宽度≤105 mm
650	37023990	其他未曝光未涂卤化银无齿孔感光胶卷，宽度≤105 mm
651	37024299	其他未曝光无齿孔胶片，宽度>610 mm，长度>200m
652	37024390	其他用未曝光无齿孔胶片，宽度610 mm，长度≤200m
653	37025300	幻灯片用未曝光彩色摄影胶卷，16mm<宽度≤35 mm，长度<30m
654	37025520	未曝光的彩色电影胶片，16mm<宽度≤35mm，长度>30m
655	37025620	未曝光的彩色电影胶片，宽度>35mm
656	37029600	未曝光非彩色胶卷，宽度≤35mm，长度≤30m
657	37029700	未曝光的非彩色胶卷，宽度≤35mm，长度>30m

序号	税则号列 ^①	商品简称 ^②
658	37031090	成卷未曝光的感光布, 宽度 > 610mm
659	37032090	未曝光的彩色摄影用感光布, 非成卷或宽度 ≤ 610mm
660	37039090	未曝光的非彩色摄影用感光布, 非成卷或宽度 ≤ 610mm
661	37040090	已曝光未冲洗的摄影硬片、软片
662	39262011	聚氯乙烯制手套(包括分指手套、连指手套及露指手套)
663	39262019	其他塑料制手套(包括分指手套、连指手套及露指手套)
664	39269010	塑料制机器及仪器用零件
665	40121300	航空器用翻新轮胎
666	40169100	硫化橡胶制铺地制品及门垫
667	41012011	经逆鞣处理的未剖层整张生牛皮
668	41012020	未剖层整张生马科动物皮
669	41015020	重量 > 16公斤的整张生马科动物皮
670	41019020	其他生马科动物皮
671	41022110	经逆鞣处理的浸酸不带毛绵羊或羔羊生皮
672	41022190	未经逆鞣处理的浸酸不带毛绵羊或羔羊生皮
673	41022910	经逆鞣处理的其他不带绵羊或羔羊生皮
674	41022990	未经逆鞣处理的其他不带毛绵羊或羔羊生皮
675	41032000	爬行动物生皮
676	41039011	经逆鞣处理的山羊板皮
677	41039019	未经逆鞣处理的山羊板皮
678	41039021	经逆鞣处理的其他山羊或小山羊皮
679	41039029	未经逆鞣处理的其他山羊或小山羊皮
680	41041120	全粒面未剖层或粒面剖层马科动物皮
681	41041919	其他湿牛皮革
682	41044910	其他机器带用干革
683	41051010	蓝湿绵羊或羔羊皮
684	41051090	其他绵羊或羔羊湿皮革
685	41053000	绵羊或羔羊干革
686	41062100	山羊或小山羊皮湿革
687	41062200	山羊或小山羊皮干革
688	41063190	其他猪皮湿革
689	41063200	猪皮干革
690	41064000	爬行动物皮革
691	41069100	其他未列名动物皮湿革(包括蓝湿皮革)
692	41069200	其他未列名动物皮干革
693	41071120	已鞣全粒面未剖层整张马科动物皮
694	41071910	已鞣机器带用整张牛马皮革
695	41079910	已鞣机器带用非整张牛马皮革
696	41152000	皮革或再生皮革边角料; 皮革粉末
697	42021210	以塑料或纺织材料作面的衣箱
698	42021290	以塑料或纺织材料作面的其他箱包
699	42021900	以其他材料作面的衣箱、提箱、小手袋、公文箱、公文包、书包
700	42023200	以塑料或纺织品作面的钱包
701	42023900	以其他材料作面的钱包
702	42029900	以其他材料作面的其他类似容器
703	42050090	皮革或再生皮革的其他制品
704	43013000	阿斯特拉罕等羔羊的整张生毛皮
705	43016000	整张生狐皮
706	43018010	整张生兔皮
707	43019010	黄鼠狼尾
708	43021920	已鞣未缝制的整张兔皮

序号	税则号列 ^①	商品简称 ^②
709	43021930	已鞣未缝制阿斯特拉罕等羔羊皮
710	43023010	已鞣已缝制的贵重毛皮及其块、片
711	43023090	已鞣已缝制的其他整张毛皮及块片
712	43031020	毛皮衣着附件
713	44011200	非针叶木薪柴
714	44012100	针叶木木片或木粒
715	44071190	厚度超过6毫米的经纵锯、纵切、刨切或旋切的其他松木木材
716	44071900	厚度超过6毫米的经纵锯、纵切、刨切或旋切的其他针叶木木材
717	44079980	其他温带非针叶材，经纵锯、纵切、刨切或旋切，不论是否刨平、砂光或端部接合，厚度超过6毫米
718	44121011	至少有一表层为热带木的，仅由薄板制的竹制胶合板，每层厚度不超过6毫米
719	44191210	竹制一次性筷子
720	44191290	竹制其他筷子
721	44191900	竹制其他餐具及厨房用具
722	44199010	木制一次性筷子
723	44199090	其他木制餐具及厨房用具
724	48030000	卫生纸、面巾纸、餐巾纸以及家庭或卫生用的类似纸
725	48042900	成卷或成张的未经涂布的漂白的袋用牛皮纸（税目4802或4803的货品除外）
726	48043100	成卷或成张的未经涂布的每平方米重量不超过150克的未漂白的其他牛皮纸及纸板（税目4802或4803的货品除外）
727	48044200	成卷或成张的未经涂布的每平方米重量超过150克，但小于225克的本体均匀漂白，所含用化学方法制得的木纤维超过全部纤维重量的95%的其他牛皮纸及纸板（税目4802或4803的货品除外）
728	48044900	其他成卷或成张的未经涂布的每平方米重量超过150克，但小于225克的其他牛皮纸及纸板（税目4802或4803的货品除外）
729	48053000	亚硫酸盐包装纸
730	48059300	每平方米重量225克及以上的其他未经涂布的纸及纸板
731	48102900	其他书写、印刷或类似用途的纸及纸板，所含用机械方法制得的纤维超过全部纤维重量的10%
732	48103100	成卷或成张的单面或双面涂布高岭土或其他无机物质（不论是否加粘合剂）的每平方米重量不超过150克的本体均匀漂白，所含用化学方法制得的木纤维超过全部纤维重量的95%的牛皮纸及纸板，但书写、印刷或类似用途的除外
733	48171000	纸或纸板制的信封
734	48172000	纸的封缄信片、素色明信片及通信卡片
735	48181000	卫生纸
736	48182000	纸手帕及面巾纸
737	48183000	纸台布及纸餐巾
738	48191000	瓦楞纸或纸板制的箱、盒、匣
739	48192000	非瓦楞纸或纸板制的可折叠箱、盒、匣
740	48195000	纸的其他包装容器，包括唱片套
741	48201000	纸的登记本、帐本、笔记本及类似品
742	48203000	纸的活动封面（书籍封面除外）、文件夹及卷宗皮
743	48204000	多联商业表格纸、页间夹有复写纸的本
744	48209000	纸的其他文具用品；书籍封面
745	48236990	其他非木植物浆制的其他盘、碟、盆、杯及类似品
746	49011000	单张的书籍、小册子及类似印刷品
747	49019100	字典或百科全书及其连续出版的分册
748	49059100	成册的地图、水道图及类似图表
749	49059900	其他地图、水道图及类似图表
750	50010010	桑蚕茧
751	50010090	其他蚕茧

序号	税则号列 ^①	商品简称 ^②
752	51011900	未梳的其他含脂羊毛
753	51012100	未梳的脱脂剪羊毛
754	51012900	未梳的其他脱脂羊毛
755	51013000	未梳碳化羊毛
756	51021100	未梳喀什米尔山羊毛
757	51021910	未梳兔毛
758	51021920	未梳其他山羊绒
759	51021930	未梳骆驼毛、骆驼绒
760	51021990	未梳的其他动物细毛
761	51022000	未梳的动物粗毛
762	51032010	羊毛废料
763	52121200	漂白的其他混纺轻质棉布
764	53011000	生的或沤制的亚麻
765	53012100	破开或打成的亚麻
766	53012900	其他加工未纺的亚麻
767	53013000	亚麻短纤及废麻
768	53021000	生的或沤制的大麻
769	53029000	加工未纺的大麻及废麻
770	54073000	多层平行纱线相互层迭并粘合机织物
771	55131110	与棉混纺未漂白的轻质聚酯平纹布
772	55131120	与棉混纺漂白的轻质聚酯平纹布
773	55131210	与棉混纺未漂白的轻质聚酯斜纹布
774	55131220	与棉混纺漂白的轻质聚酯斜纹布
775	55131310	与棉混纺未漂白的其他轻质聚酯布
776	55131320	与棉混纺漂白的其他轻质聚酯布
777	55131900	与棉混纺未漂白或漂白的轻质其他合成纤维布
778	55141110	与棉混纺未漂白的重质聚酯平纹布
779	55141210	与棉混纺未漂白的重质聚酯斜纹布
780	55141220	与棉混纺漂白的重质聚酯斜纹布
781	55141912	与棉混纺漂白的重质其他聚酯布
782	57019010	化纤结织栽绒地毯及其他铺地制品
783	57019090	其他材料结织栽绒地毯及铺地制品
784	57023100	未制成的毛制起绒地毯及铺地制品
785	57024100	制成的毛制起绒地毯及铺地制品
786	57042000	中块毡呢地毯及其他毡呢铺地制品
787	57049000	大块毡呢地毯及其他毡呢铺地制品
788	57050010	毛制其他地毯及其他铺地制品
789	57050090	其他纺织材料制其他地毯及铺地制品
790	58022030	化纤毛巾织物及类似毛圈机织物
791	61021000	毛制针织或钩编女式大衣、防风衣
792	61032200	棉制针织或钩编男式便服套装
793	61032990	其他纺织材料制针织或钩编男式便服套装
794	61101200	喀什米尔山羊细毛制针织或钩编套头衫
795	61151000	用以治疗静脉曲张的连裤袜
796	61169900	其他纺织材料制针织或钩编手套
797	62011100	毛制男式大衣、斗篷
798	62011290	棉制男式大衣、斗篷
799	62021100	毛制女式大衣、斗篷
800	62021290	棉制女式大衣、斗篷
801	62033100	毛制男式上衣
802	62042300	合纤制女式便服套装

序号	税则号列 ^①	商品简称 ^②
803	62043100	毛制女式上衣
804	62101030	化纤制毡呢或无纺织物服装
805	62113290	棉制其他男式服装
806	62141000	丝制头巾、围巾
807	62142010	羊毛制披巾、围巾
808	62142020	山羊绒制披巾、围巾
809	63012000	毛制毯子及旅行毯
810	63022210	化纤制印花床单
811	63023110	棉制刺绣其他床上用织物制品
812	63023290	化纤制其他床上用织物制品
813	63031210	合纤制针织的窗帘
814	63039200	合纤制非针织非钩编窗帘
815	63041139	非手工钩编床罩
816	63049290	棉制非针织或钩编的其他装饰制品
817	63053900	其他化纤制货物包装袋
818	63062910	棉制帐篷
819	63062990	其他纺织材料制帐篷
820	63064020	化纤制充气褥垫
821	63069030	化学纤维制其他野营用品
822	63071000	擦地布、擦碗布
823	63079000	其他纺织材料制成品
824	63080000	零售包装成套物品
825	64011090	塑料制鞋面的装金属护头的塑料、橡胶制防水鞋靴
826	64019210	橡胶制鞋面的橡胶、塑料底及面的中、短统防水靴
827	64019900	其他橡胶、塑料制外底及鞋面防水靴
828	64042090	纺织材料制鞋面皮革底的其他鞋靴
829	65061000	安全帽
830	67029030	化学纤维制花、叶、果实及其制品
831	69051000	陶瓷制屋顶瓦
832	69059000	陶瓷制烟囱罩及其他建筑用陶瓷制品
833	69072110	按重量计吸水率 $\leq 0.5\%$ 且其最大表面积以可置入边长 < 7 厘米的方格为限的贴面砖、铺面砖
834	70134200	低线膨胀系数的玻璃制餐桌厨房用器皿
835	70200091	保温瓶或其他保温容器用玻璃胆
836	71049011	其他工业用合成或再造的钻石
837	71070000	以贱金属为底的包银材料
838	72082610	屈服强度大于355牛顿/平方毫米, $3\text{mm} \leq \text{厚度} < 4.75\text{mm}$ 其他经酸洗热轧卷材
839	72083700	$4.75\text{mm} \leq \text{厚度} \leq 10\text{mm}$ 的其他热轧卷材
840	72083810	屈服强度大于355牛顿/平方毫米, $3\text{mm} \leq \text{厚度} < 4.75\text{mm}$ 的其他卷材
841	72083890	其他 $3\text{mm} \leq \text{厚度} < 4.75\text{mm}$ 的其他卷材
842	72161010	截面高度 $< 80\text{mm}$ 的H型钢
843	72161020	截面高度低于80毫米的工字钢
844	72163311	截面高度在800毫米以上的H型缸
845	72164020	热加工截面高度 $\geq 80\text{mm}$ 丁字钢
846	72165020	热加工球扁钢
847	72166100	冷加工板材制的角材、型材及异型材
848	72181000	不锈钢锭及其他初级形状产品
849	72191312	按重量计含锰量在5.5%及以上的未经酸洗 $3\text{mm} \leq \text{厚度} < 4.75\text{mm}$ 铬锰系不锈钢宽卷板
850	72191322	按重量计含锰量在5.5%及以上的经酸洗 $3\text{mm} \leq \text{厚度} < 4.75\text{mm}$ 铬锰系不锈钢宽卷板
851	72191412	按重量计含锰量在5.5%及以上的未经酸洗厚度 $< 3\text{mm}$ 的铬锰系不锈钢宽卷板
852	72191422	按重量计含锰量在5.5%及以上的经酸洗厚度 $< 3\text{mm}$ 的铬锰系不锈钢宽卷板

序号	税则号列 ^①	商品简称 ^②
853	72191429	厚度在3毫米以下的经酸洗的其他不锈钢宽卷板
854	73194010	安全别针
855	73199000	未列名钢铁制针及类似品
856	74031900	其他未锻轧的精炼铜
857	74032200	未锻轧的铜锡合金(青铜)
858	74032900	其他未锻轧的铜合金(税目7405的铜母合金除外)
859	80012090	其他锡合金
860	81082030	钛粉末
861	81092000	未锻轧锆、粉末
862	82055100	其他家用手工工具
863	82119200	刃面固定的其他刀
864	82121000	剃刀
865	82129000	剃刀零件
866	83011000	挂锁
867	83062990	其他雕塑像及其他装饰品
868	84022000	过热水锅炉
869	84081000	船用压燃式内燃发动机
870	84089091	功率≤14kW其他用柴油发动机
871	84137091	电动潜油泵及潜水电泵
872	84143019	其他制冷设备用压缩机
873	84145110	功率≤125瓦的吊扇
874	84148090	其他气体压缩机及通风罩
875	84182920	电气吸收式家用型冷藏箱
876	84212110	家用型过滤或净化水的机器及装置
877	84264190	其他带胶轮的自推进起重机
878	84304111	钻探深度≥6000米的自推进钻探机
879	84304121	钻探深度≥6000米的其他钻探机
880	84304190	其他自推进的凿井机械
881	84305010	其他自推进采油机械
882	84305031	牙轮直径≥380mm的采矿牙轮钻机
883	84305039	牙轮直径<380mm的采矿牙轮钻机
884	84529092	其他缝纫机专用的外设
885	84591000	切削金属的直线移动式动力头钻床
886	84595900	切削金属的其他升降台式铣床
887	84601990	其他平面磨床
888	84807900	塑料或橡胶用其他型模
889	85013200	输出功率超过750瓦,但不超过75千瓦的直流电动机、发电机
890	85016430	输出功率超过665兆伏安的交流发电机
891	85021310	输出功率超过375千伏安,但不超过2兆伏安的柴油发电机组
892	85043290	额定容量超过1千伏安,但不超过16千伏安的其他变压器
893	85141010	可控气氛热处理炉
894	85161010	储存式电热水器
895	85162939	其他对流式空间加热器
896	85171800	其他电话机
897	85177020	光端机及脉冲编码调制设备(PCM)用零件
898	85198129	使用光学媒体的其他声音录制或重放设备
899	85232120	已录制的磁条卡
900	85232928	重放声音或图像信息的磁带
901	85232990	其他磁性媒体
902	85287229	其他液晶彩色电视
903	85287232	等离子彩色数字电视

序号	税则号列 ^①	商品简称 ^②
904	85322190	其他钽电容器
905	85322490	其他多层瓷介电容器
906	85322510	片式纸介质或塑料介质电容器
907	85329010	子目8532.1000所列电容器用零件
908	85332190	额定功率不超过20瓦的其他固定电阻器
909	85333100	额定功率不超过20瓦的线绕可变电阻器，包括变阻器及电位器
910	85367000	光导纤维、光导纤维束或光缆用连接器
911	85431000	粒子加速器
912	85444221	额定电压超过80伏，但不超过1000伏的有接头电缆
913	85444911	额定电压不超过80伏的无接头电缆
914	85444919	额定电压不超过80伏的其他无接头电导体
915	85444921	额定电压超过80伏，但不超过1000伏的无接头电缆
916	85447000	由每根被覆光纤组成的光缆

第三部分（5%）

917	04011000	脂肪含量未超1%的未浓缩未加糖的乳及奶油
918	04012000	脂肪含量1-6%的未浓缩未加糖的乳及奶油
919	04014000	脂肪含量6-10%的未浓缩未加糖的乳及奶油
920	04015000	脂肪含量超过10%的未浓缩未加糖的乳及奶油
921	04031000	酸乳
922	04039000	酪乳
923	04061000	鲜乳酪，凝乳
924	04062000	磨碎或粉化的乳酪
925	04063000	其他经加工的乳酪
926	04064000	蓝纹乳酪、带有纹理的乳酪
927	04069000	其他乳酪
928	04081900	其他蛋黄
929	05010000	未经加工的人发；废人发
930	05051000	填充用羽毛羽绒
931	05061000	经酸处理的骨胶原及骨
932	05069011	含牛羊成分的骨粉及骨废料
933	05069019	其他骨粉及骨废料
934	05069090	其他骨及角柱
935	05079020	鹿茸及其粉末
936	05080010	珊瑚及水产品壳、骨的粉末及废料
937	05080090	珊瑚及水产品壳、骨
938	05119119	其他鱼产品
939	05119190	其他未列名水产品；死水产品
940	05119940	马毛及废马毛
941	05119990	其他未列名的动物产品，死动物
942	06011091	种用鳞茎、块茎、块根等
943	06021000	活无根插枝及接穗
944	06022010	活食用水果及坚果树的种用苗木
945	06023010	活种用杜鹃
946	06023090	活其他杜鹃
947	06024090	活其他玫瑰
948	06029091	活其他种用苗木
949	07011000	种用马铃薯
950	07102210	冷冻红小豆（赤豆）
951	07108010	冷冻松茸
952	07108020	冻蒜苔及蒜苗（青蒜）
953	07108030	冻蒜头

序号	税则号列 ^①	商品简称 ^②
954	07108040	冻牛肝菌
955	07112000	暂时保藏的油橄榄
956	07114000	暂时保藏的黄瓜及小黄瓜
957	07115112	盐水小白蘑菇
958	07115119	盐水的其他伞菌属蘑菇
959	07115190	其他伞菌属蘑菇
960	07115911	盐水松茸
961	07115919	盐水其他蘑菇及菌块
962	07115990	暂时保藏的其他蘑菇及菌块
963	07119031	盐水竹笋
964	07119034	盐水大蒜
965	07119039	盐水其他蔬菜; 什锦蔬菜
966	07119090	暂时保藏的其他蔬菜; 什锦蔬菜
967	07132090	干鹰嘴豆
968	07133190	干绿豆
969	07133290	红小豆(赤豆)
970	07133400	干巴姆巴拉豆
971	07133500	干牛豆
972	07133900	干豇豆及菜豆
973	07135090	干蚕豆
974	07136090	干木豆
975	07139090	其他干豆
976	09019010	咖啡豆荚及咖啡豆皮
977	09096290	已磨其他茴香
978	11051000	马铃薯细粉、粗粉及粉末
979	11061000	干豆细粉、粗粉及粉末
980	12019010	黄大豆

第四部分(5%)

981	01013090	其他驴
982	01019000	骡
983	01022900	其他家牛
984	01023900	其他水牛
985	01029090	其他牛
986	01039110	10公斤以下的猪
987	01039120	10公斤(含)至50公斤(不含)的猪
988	01039200	50公斤及以上的猪
989	01041090	其他绵羊
990	01042090	其他山羊
991	01051190	重量不超过185克的其他鸡
992	01051290	重量不超过185克的其他火鸡
993	01051390	重量不超过185克的其他鸭
994	01051490	重量不超过185克的其他鹅
995	01051590	重量不超过185克的其他珍珠鸡
996	01059490	重量超过185克的其他鸡
997	01059991	重量超过185克的其他鸭
998	01059992	重量超过185克的其他鹅
999	01059993	重量超过185克的其他珍珠鸡
1000	01059994	重量超过185克的其他火鸡
1001	01061190	其他灵长目动物
1002	01061219	其他鲸、海豚及鼠海豚; 海牛及儒艮
1003	01061229	其他海豹、海狮及海象

序号	税则号列 ^①	商品简称 ^②
1004	01061390	其他骆驼及其他骆驼科动物
1005	01061490	其他家兔及野兔
1006	01061990	其他哺乳动物
1007	01062020	食用爬行动物
1008	01062090	其他爬行动物
1009	01063190	其他猛禽
1010	01063290	其他鸚形目鸟
1011	01063390	其他鸵鸟; 鸕鹚
1012	01063921	乳鸽
1013	01063923	野鸭
1014	01063929	其他食用鸟
1015	01063990	其他鸟
1016	01064190	其他蜂
1017	01064990	其他昆虫
1018	01069090	其他动物
1019	05059010	羽毛或不完整羽毛的粉末及废料
1020	05059090	其他羽毛羽绒和带有羽毛羽绒的鸟皮
1021	05071000	兽牙; 兽牙粉末及废料
1022	05079090	龟壳、鲸须、鹿角及其他角、蹄、甲等
1023	05100020	龙涎香、海狸香、灵猫香
1024	05100030	麝香
1025	05100040	斑蝥
1026	05100090	胆汁, 配药用腺体及其他动物产品
1027	06011010	番红花球茎
1028	06011029	其他百合球茎
1029	06011099	其它鳞茎、块茎、块根等
1030	06022090	活其他食用水果及坚果树及灌木
1031	06029092	活兰花
1032	06029093	活菊花
1033	06029094	活百合
1034	06029095	活康乃馨
1035	06029099	其他非种用活植物
1036	06031100	鲜的玫瑰插花及花蕾
1037	06031200	鲜的康乃馨插花及花蕾
1038	06031300	鲜的兰花插花及花蕾
1039	06031400	鲜的菊花插花及花蕾
1040	06031500	鲜的百合花(百合属)插花及花蕾
1041	06031900	其他鲜插花及花蕾
1042	06042090	鲜植物枝、叶等
1043	06049090	其他植物枝、叶等
1044	07131090	干豌豆
1045	07134090	干扁豆
1046	07141010	鲜木薯
1047	07141030	冷或冻的木薯
1048	13021300	啤酒花液汁及浸膏
1049	13021400	麻黄液汁及浸膏
1050	13021940	银杏的液汁及浸膏
1051	13023100	琼脂
1052	13023200	刺槐豆等制得的胶液及增稠剂
1053	13023912	褐藻胶
1054	15043000	海生哺乳动物的油、脂及其分离品

序号	税则号列 ^①	商品简称 ^②
1055	16010030	用香肠制成的食品
1056	16022000	制作或保藏的动物肝
1057	16023210	鸡罐头
1058	16023292	制作或保藏的鸡腿肉
1059	16023299	制作或保藏的其他鸡肉
1060	16023910	制作或保藏的其他家禽肉及杂碎的罐头
1061	16023991	制作或保藏的鸭肉
1062	16023999	制作或保藏的其他家禽肉及杂碎
1063	16024200	制作或保藏的猪前腿及其肉块
1064	16024910	其他猪肉及杂碎的罐头
1065	16024990	制作或保藏的其他猪肉、杂碎及血
1066	16025010	牛肉及牛杂碎罐头
1067	16029010	其他肉及杂碎罐头
1068	16029090	制作或保藏的其他肉、杂碎及血
1069	19023020	粉丝
1070	19024000	古斯古斯面食
1071	19030000	珍粉及淀粉制成的珍粉代用品
1072	19051000	黑麦脆面包片
1073	19052000	姜饼及类似品
1074	20029011	重量≤5kg的番茄酱罐头
1075	20029019	重量>5kg的番茄酱罐头
1076	20071000	烹煮的果子均化食品
1077	20081110	花生米罐头
1078	20081910	核桃仁罐头
1079	20081991	非用醋制作的栗仁
1080	20081992	非用醋制作的芝麻
1081	20082010	菠萝罐头
1082	20082090	非用醋制作的其他菠萝
1083	20083010	柑桔属水果罐头
1084	20084010	梨罐头
1085	20084090	非用醋制作的其他梨
1086	20086090	非用醋制作的其他櫻桃
1087	20087090	非用醋制作的其他桃（包括油桃）
1088	20089910	荔枝罐头
1089	20089920	龙眼罐头
1090	20089932	盐腌海带
1091	20089933	盐腌裙带菜
1092	20089934	烤紫菜
1093	20089939	非用醋制作的其他海草及藻类制品
1094	20093190	其他未混合的柑橘属水果汁，白利糖度值≤20
1095	20093990	其他未混合的柑橘属水果汁，白利糖度值>20
1096	20098100	蔓越橘汁
1097	20098915	梨汁
1098	20098919	其他未混合的水果汁
1099	21039010	味精
1100	21039020	别特酒
1101	21069020	制造饮料用的复合酒精制品
1102	21069050	海豹油胶囊
1103	22029100	无醇啤酒
1104	22029900	其他无酒精饮料，但不包括水果汁蔬菜汁
1105	25010020	纯氯化钠

序号	税则号列 ^①	商品简称 ^②
1106	25020000	未焙烧的黄铁矿
1107	25030000	硫磺, 升华、沉淀及胶态硫磺除外
1108	25041010	鳞片状天然石墨
1109	25041091	球化石墨
1110	25041099	其他粉末或粉片状天然石墨
1111	25049000	其他天然石墨
1112	25051000	硅砂及石英砂, 不论是否着色
1113	25059000	其他天然砂, 不论是否着色
1114	25061000	石英
1115	25062000	石英岩
1116	25070010	高岭土
1117	25070090	高岭土类似土
1118	25081000	膨润土
1119	25083000	耐火粘土
1120	25084000	其他粘土
1121	25085000	红柱石, 蓝晶石及硅线石
1122	25086000	富铝红柱石
1123	25087000	火泥及第纳斯土
1124	25090000	白垩
1125	25101010	未碾磨磷灰石
1126	25101090	未碾磨天然磷酸钙、天然磷酸铝钙及磷酸盐白垩
1127	25102010	已碾磨磷灰石
1128	25102090	已碾磨天然磷酸钙、天然磷酸铝钙及磷酸盐白垩
1129	25111000	天然硫酸钡(重晶石)
1130	25112000	天然碳酸钡(毒重石)
1131	25120010	硅藻土
1132	25120090	其他硅质化石粗粉及硅质土
1133	25131000	浮石
1134	25132000	刚玉岩、天然刚玉砂、天然石榴石及其他天然磨料
1135	25140000	板岩
1136	25151100	大理石及石灰华
1137	25151200	矩形大理石及石灰华
1138	25152000	其他石灰质碑用或建筑用石; 蜡石
1139	25161100	花岗岩
1140	25161200	矩形的花岗岩
1141	25162000	砂岩
1142	25169000	其他碑用或建筑用石
1143	25171000	卵石、砾石及碎石, 圆石子及燧石, 不论是否热处理
1144	25173000	沥青碎石
1145	25174100	大理石碎粒、碎屑及粉末
1146	25174900	各种石料的碎粒、碎屑及粉末
1147	25181000	未煅烧或烧结的白云石
1148	25182000	已煅烧或烧结的白云石
1149	25183000	夯混白云石
1150	25199010	熔凝镁氧矿
1151	25199020	烧结镁氧矿(重烧镁)
1152	25199030	碱烧镁(轻烧镁)
1153	25199091	化学纯氧化镁
1154	25199099	非纯氧化镁
1155	25201000	生石膏; 硬石膏
1156	25202010	牙科用熟石膏

序号	税则号列 ^①	商品简称 ^②
1157	25202090	其他熟石膏
1158	25210000	石灰石助熔剂；通常用于制造石灰或水泥的钙质石
1159	25221000	生石灰
1160	25222000	熟石灰
1161	25223000	水硬石灰
1162	25231000	水泥熟料
1163	25232100	白水泥
1164	25232900	其他硅酸盐水泥
1165	25233000	矾土水泥
1166	25239000	其他水凝水泥
1167	25241000	青石棉
1168	25249010	其他长纤维石棉
1169	25249090	其他石棉
1170	25251000	原状云母及劈开的云母片
1171	25252000	云母粉
1172	25253000	云母废料
1173	25261010	未破碎及未研粉的天然冻石
1174	25261020	未破碎及未研粉的滑石
1175	25262010	已破碎或已研粉的天然冻石
1176	25262020	已破碎或已研粉的天然滑石
1177	25280010	天然硼砂及其精矿，不论是否煅烧
1178	25280090	硼酸盐；天然粗硼酸
1179	25291000	长石
1180	25292100	按重量计氟化钙含量≤97%的萤石
1181	25292200	按重量计氟化钙含量>97%的萤石
1182	25293000	石榴石；霞石及霞石正长岩
1183	25301010	未膨胀的绿泥石
1184	25301020	未膨胀的蛭石及珍珠岩
1185	25302000	硫镁矾矿及泻盐矿(天然硫酸镁)
1186	25309010	矿物性药材
1187	25309091	硅灰石
1188	25309099	其他矿产品
1189	26179010	朱砂(辰砂)
1190	27011210	未制成型的炼焦烟煤
1191	27090000	原油
1192	27111390	其他液化丁烷
1193	27121000	凡士林
1194	27122000	石蜡，按重量计含油量<0.75%
1195	27129010	微晶石蜡
1196	27129090	其他矿物蜡及类似产品
1197	27131190	其他未煅烧石油焦
1198	27131210	硫含量小于0.8%的已煅烧石油焦
1199	27132000	石油沥青
1200	27139000	其他油类的残渣
1201	27141000	沥青页岩、油页岩及焦油砂
1202	27149010	天然沥青(地沥青)
1203	27149090	沥青岩
1204	28011000	氯
1205	28013020	溴
1206	28020000	升华硫磺、沉淀硫磺；胶态硫磺
1207	28030000	碳

序号	税则号列 ^①	商品简称 ^②
1208	28041000	氢
1209	28042100	氦
1210	28042900	其他稀有气体
1211	28043000	氮
1212	28044000	氧
1213	28045000	硼、碲
1214	28046117	电子工业用直径≥30cm单晶硅棒
1215	28046120	电子工业用直径<7.5cm单晶硅棒
1216	28046190	其他含硅量≥99.99%的硅
1217	28046900	其他含硅量<99.99%的硅
1218	28047090	其他磷
1219	28048000	砷
1220	28049090	其他硒
1221	28051100	钠
1222	28051200	钙
1223	28051910	锂
1224	28051990	其他碱金属及碱土金属
1225	28053012	镉
1226	28053014	镧
1227	28053015	铈
1228	28053017	钇
1229	28053019	其他稀土金属、钪及钇
1230	28053029	其他已相互混合或熔合的稀土金属、钪及钇
1231	28061000	氯化氢(盐酸)
1232	28070000	硫酸、发烟硫酸
1233	28080000	硝酸及磺硝酸
1234	28092090	其他多磷酸
1235	28100010	硼的氧化物
1236	28111990	其他无机酸
1237	28112100	二氧化碳
1238	28112210	硅胶
1239	28112290	其他二氧化硅
1240	28112900	其他非金属无机氧化物
1241	28121200	氧氯化磷(磷酰氯;三氯氧磷)
1242	28121900	其他非金属氯化物及氯氧化物
1243	28129011	三氟化氮
1244	28129019	其他氟化物及氟氧化物
1245	28129090	其他非金属卤化物及卤氧化物
1246	28139000	其他非金属硫化物,商品三硫化二磷
1247	28142000	氨水
1248	28151100	固体氢氧化钠
1249	28151200	氢氧化钠水溶液及液体烧碱
1250	28152000	氢氧化钾(苛性钾)
1251	28153000	过氧化钠及过氧化钾
1252	28161000	氢氧化镁及过氧化镁
1253	28164000	锶或钡的氧化物、氢氧化物及过氧化物
1254	28170010	氧化锌
1255	28170090	过氧化锌
1256	28181010	棕刚玉
1257	28181090	其他人造刚玉
1258	28182000	氧化铝

序号	税则号列 ^①	商品简称 ^②
1259	28183000	氢氧化铝
1260	28199000	其他铬的氧化物及氢氧化物
1261	28201000	二氧化锰
1262	28209000	其他锰的氧化物
1263	28212000	土色料
1264	28220090	其他钴的氧化物及氢氧化物；商品氧化钴
1265	28230000	钛的氧化物
1266	28249090	其他铅的氧化物
1267	28251010	水合肼
1268	28251020	硫酸羟胺
1269	28252010	氢氧化锂
1270	28253010	五氧化二钒
1271	28253090	其他钒的氧化物及氢氧化物
1272	28255000	铜的氧化物及氢氧化物
1273	28256000	锆的氧化物及二氧化锆
1274	28257000	钼的氧化物及氢氧化物
1275	28258000	铈的氧化物
1276	28259012	三氧化钨
1277	28259021	三氧化二铋
1278	28259031	二氧化锡
1279	28259090	其他无机碱；其他金属的氧化物及氢氧化物及过氧化物
1280	28261920	钠的氟化物
1281	28261990	其他氟化物
1282	28269010	氟硅酸盐
1283	28269090	氟铝酸盐及其他氟络盐
1284	28271010	肥料用氯化铵
1285	28271090	非肥料用氯化铵
1286	28272000	氯化钙
1287	28273100	氯化镁
1288	28273200	氯化铝
1289	28273500	氯化镍
1290	28273910	氯化锂
1291	28273920	氯化钡
1292	28273930	氯化钴
1293	28273990	其他氯化物
1294	28274100	铜的氯氧化物及羟基氯化物
1295	28274910	锆的氯氧化物及羟基氯化物
1296	28274990	其他氯氧化物及羟基氯化物
1297	28275100	溴化钠及溴化钾
1298	28275900	其他溴化物及溴氧化物
1299	28276000	碘化物及碘氧化物
1300	28289000	其他次氯酸盐；亚氯酸盐；次溴酸盐
1301	28299000	高氯酸盐；溴酸盐及过溴酸盐；碘酸盐及高碘酸盐
1302	28301010	硫化钠
1303	28301090	其他钠的硫化物
1304	28309030	硫化钴
1305	28309090	其他硫化物、多硫化物
1306	28311010	钠的连二硫酸盐
1307	28321000	钠的亚硫酸盐
1308	28322000	其他亚硫酸盐
1309	28323000	硫代硫酸盐

序号	税则号列 ^①	商品简称 ^②
1310	28331100	硫酸钠
1311	28331900	钠的其他硫酸盐
1312	28332100	硫酸镁
1313	28332200	硫酸铝
1314	28332400	镍的硫酸盐
1315	28332500	铜的硫酸盐
1316	28332700	硫酸钡
1317	28332910	硫酸亚铁
1318	28332920	铬的硫酸盐
1319	28332930	硫酸锌
1320	28332990	其他硫酸盐
1321	28333090	其他矾
1322	28334000	过硫酸盐
1323	28341000	亚硝酸盐
1324	28342110	肥料用硝酸钾
1325	28342190	非肥料用硝酸钾
1326	28342910	硝酸钴
1327	28342990	其他硝酸盐
1328	28351000	次磷酸盐及亚磷酸盐
1329	28352200	磷酸一钠及磷酸二钠
1330	28352400	钾的磷酸盐
1331	28352520	食品级的正磷酸氢钙（磷酸二钙）
1332	28352590	其他正磷酸氢钙（磷酸二钙）
1333	28352600	其他磷酸钙
1334	28352910	磷酸三钠
1335	28352990	其他磷酸盐
1336	28353110	食品级的三磷酸钠（三聚磷酸钠）
1337	28353190	其他三磷酸钠（三聚磷酸钠）
1338	28353911	食品级的六偏磷酸钠
1339	28353919	其他六偏磷酸钠
1340	28353990	其他多磷酸盐
1341	28362000	碳酸钠（纯碱）
1342	28364000	钾的碳酸盐
1343	28365000	碳酸钙
1344	28366000	碳酸钡
1345	28369100	锂的碳酸盐
1346	28369200	锶的碳酸盐
1347	28369910	碳酸镁
1348	28369940	商品碳酸铵及其他铵的碳酸盐
1349	28369990	其他碳酸盐；过碳酸盐等
1350	28371910	氰化钾
1351	28371990	其他氰化物及氧氰化物
1352	28372000	氰络合物
1353	28391100	偏硅酸钠
1354	28391910	硅酸钠
1355	28391990	其他钠的硅酸盐；商品硅酸钠
1356	28399000	其他硅酸盐；商品碱金属硅酸盐
1357	28401100	无水四硼酸钠
1358	28401900	其他四硼酸钠
1359	28402000	其他硼酸盐
1360	28403000	过硼酸盐

序号	税则号列 ^①	商品简称 ^②
1361	28413000	重铬酸钠
1362	28415000	其他铬酸盐及重铬酸盐；过铬酸盐
1363	28416100	高锰酸钾
1364	28416910	锰酸锂
1365	28416990	其他亚锰酸盐、锰酸盐及高锰酸盐
1366	28417010	钼酸铵
1367	28417090	其他钼酸盐
1368	28418010	仲钨酸铵
1369	28418020	钨酸钠
1370	28418030	钨酸钙
1371	28418040	偏钨酸铵
1372	28418090	其他钨酸盐
1373	28419000	其他金属酸盐及过金属酸盐
1374	28421000	硅酸复盐及硅酸络盐
1375	28429011	硫氰酸钠
1376	28429019	其他雷酸盐、氰酸盐及硫氰酸盐
1377	28429020	碲化镉
1378	28429030	锂镍钴锰氧化物
1379	28429040	磷酸铁锂
1380	28429050	硒酸盐及亚硒酸盐
1381	28429090	其他无机酸盐及过氧酸盐
1382	28431000	胶态贵金属
1383	28432100	硝酸银
1384	28432900	其他银化合物
1385	28439000	其他贵金属化合物；贵金属汞齐
1386	28441000	天然铀及其化合物
1387	28442000	U235浓缩铀、钚及它们的化合物
1388	28443000	U235贫化铀、钍及它们的化合物
1389	28444010	镭及镭盐
1390	28444020	放射性钍及放射性钍盐
1391	28444090	其他放射性元素同位素及其化合物
1392	28445000	核反应堆已耗尽的燃料元件
1393	28451000	重水(氧化氘)
1394	28459000	税目2844以外的其他同位素及其化合物
1395	28461010	氧化铈
1396	28461020	氢氧化铈
1397	28461090	铈的其他化合物
1398	28469011	氧化钇
1399	28469012	氧化镧
1400	28469017	氧化镨
1401	28469019	其他氧化稀土
1402	28469021	氯化铈
1403	28469023	氯化镧
1404	28469026	氯化钇
1405	28469029	未混合氯化稀土
1406	28469091	镧的其他化合物
1407	28469092	铈的其他化合物
1408	28469093	铈的其他化合物
1409	28469096	钇的其他化合物
1410	28469099	稀土金属、钇、铈的其他化合物
1411	28470000	过氧化氢

序号	税则号列 ^①	商品简称 ^②
1412	28491000	碳化钙
1413	28492000	碳化硅
1414	28499010	碳化硼
1415	28499020	碳化钨
1416	28499090	其他碳化物
1417	28500011	氮化锰
1418	28500012	氮化硼
1419	28500019	其他氮化物
1420	28500090	其他氢化物、迭氮化物、硅化物及硼化物
1421	28521000	汞的有机或无机化合物
1422	28529000	无化学定义的汞化合物
1423	28531000	氯化氰
1424	28539010	饮用蒸馏水
1425	28539030	镍钴锰氢氧化物
1426	28539040	磷化物
1427	28539050	镍钴铝氢氧化物
1428	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
1429	29333990	其他结构上有非稠合吡啶环化合物（不论是否氢化）
1430	29349990	其他杂环化合物
1431	29419058	头孢克罗及其盐
1432	29419060	麦迪霉素及其衍生物，及它们的盐
1433	30033100	含有胰岛素的混合药品，未配定剂量
1434	30036010	含有青蒿素及其衍生物药品，未配定剂量
1435	30036090	其他含有抗疟疾活性成分药品，未配定剂量
1436	30046010	含青蒿素中成药
1437	30046090	其他含抗疟疾活性成分的药品
1438	30049051	中药酒
1439	30049054	清凉油
1440	30051010	橡皮膏
1441	30051090	其他胶粘敷料及有胶粘涂层的物品
1442	30059010	药棉、纱布、绷带
1443	30059090	其他医用软填料及类似物品
1444	30062000	血型试剂
1445	30063000	X光检查造影剂；诊断试剂
1446	30064000	牙科粘固剂及其他牙科填料；骨骼粘固剂
1447	30065000	急救药箱、药包
1448	30067000	专用于人类或作兽药用的凝胶制品
1449	30069100	可确定用于造口术用具
1450	31022100	硫酸铵
1451	31022900	硫酸铵和硝酸铵的复盐及混合物
1452	31023000	硝酸铵
1453	31024000	硝酸铵与碳酸钙或其他无肥效无机物的混合物
1454	31025000	硝酸钠
1455	31026000	硝酸钙和硝酸铵的复盐及混合物
1456	31028000	尿素及硝酸铵混合物的水溶液或氨水溶液
1457	31029010	氰氨化钙
1458	31029090	其他矿物氮肥及化学氮肥
1459	31031110	重过磷酸钙
1460	31031190	其他含五氧化二磷35%以上的过磷酸钙
1461	31031900	其他过磷酸钙
1462	31039000	其他矿物磷肥或化学磷肥

序号	税则号列 ^①	商品简称 ^②
1463	31042020	纯氯化钾
1464	31042090	其他氯化钾
1465	31043000	硫酸钾
1466	31049010	光卤石、钾盐及其他天然粗钾盐
1467	31049090	其他矿物钾肥及化学钾肥
1468	31054000	磷酸二氢铵及磷酸二氢铵与磷酸氢二铵的混合物
1469	31055100	含有硝酸盐及磷酸盐的肥料
1470	31055900	其他含氮、磷两种元素的肥料
1471	31056000	含磷、钾两种元素的肥料
1472	31059010	有机无机复混肥
1473	31059090	其他肥料
1474	32012000	荆树皮浸膏
1475	32019010	其他植物鞣料浸膏
1476	32019090	鞣酸及其衍生物
1477	32021000	有机合成鞣料
1478	32029000	无机鞣料;鞣料制剂;预鞣用酶制剂
1479	32030011	天然靛蓝及其为基本成分的制品
1480	32030019	其他植物物质着色料及其为基本成分的制品; 32章注释三所述的以植物物质着色料为基本成分的制品
1481	32030020	动物物质着色料及其为基本成分的制品; 32章注释三所述的以动物物质着色料为基本成分的制品
1482	32041100	分散染料及其为基本成分的制品
1483	32041200	酸性染料和媒染染料及其为基本成分的制品;媒染染料及其为基本成分的制品
1484	32041300	碱性染料及其为基本成分的制品
1485	32041400	直接染料及其为基本成分的制品
1486	32041510	合成靛蓝(还原靛蓝)
1487	32041590	其他瓮染料及其为基本成分的制品
1488	32041600	活性染料及其为基本成分的制品
1489	32041700	颜料及其为基本成分的制品
1490	32041911	硫化黑(硫化青)及其为基本成分的制品
1491	32041919	其他硫化染料及其为基本成分的制品
1492	32041990	其他有机合成着色料及32章注释三所述的以有机合成着色料为基本成分的制品
1493	32042000	用作荧光增白剂的有机合成产品
1494	32049010	生物染色剂及染料指示剂
1495	32049020	胡萝卜素及类胡萝卜素
1496	32049090	其他用作发光体的有机合成产品
1497	32050000	色淀及32章注释三所述的以色淀为基本成分的制品
1498	32061110	钛白粉
1499	32061190	二氧化钛≥80%的颜料及制品
1500	32061900	二氧化钛为基料的颜料及制品, 二氧化钛<80%
1501	32062000	铬化合物为基本成分的颜料及制品
1502	32064100	群青及其为基本成分的制品
1503	32064210	锌钡白
1504	32064290	其他以硫化锌为基本成份的颜料和制品
1505	32064911	以钒酸铋为基本成分的颜料及制品
1506	32064919	其他以铋化合物为基本成分的颜料及制品
1507	32064990	其他着色料及其他制品
1508	32065000	用作发光体的无机产品
1509	32081000	聚酯油漆及清漆, 溶于非水介质的
1510	32082010	分散或溶于非水介质的丙烯酸聚合物油漆及清漆
1511	32082020	分散或溶于非水介质的乙烯聚合物油漆及清漆

序号	税则号列 ^①	商品简称 ^②
1512	32089010	分散或溶于非水介质的聚胺酯类油漆及清漆
1513	32089090	分散或溶于非水介质其他油漆、清漆溶液
1514	32091000	丙烯酸或乙烯聚合物油漆及清漆，溶于水介质
1515	32099010	以环氧树脂为基本成分的溶于水介质其他聚合物油漆及清漆
1516	32099020	以氟树脂为基本成分的溶于水介质其他聚合物油漆及清漆
1517	32099090	溶于水介质其他聚合物油漆及清漆
1518	32100000	其他油漆及清漆；皮革用水性颜料
1519	32110000	配制的催干剂
1520	32129000	制漆用颜料（分散于非水介质中呈液状或浆状的）及零售形状或零售包装的染料、色料
1521	32141010	半导体器件封装材料
1522	32141090	其他安装玻璃用油灰、接缝用油灰、树脂胶泥、嵌缝胶及其他类似胶粘剂；漆工用填料
1523	32149000	非耐火涂面制剂，涂门面、内墙、地板、天花板等用
1524	32151100	黑色印刷油墨
1525	32151900	非黑色印刷油墨
1526	32159020	水性喷墨墨水
1527	32159090	绘图墨水及其他墨类
1528	33011200	橙油
1529	33011300	柠檬油
1530	33011910	白柠檬油（酸橙油）
1531	33011990	其他柑桔属果实的精油
1532	33012400	胡椒薄荷油
1533	33012910	樟脑油
1534	33012930	茴香油
1535	33012940	桂油
1536	33012950	山苍子油
1537	33012960	桉叶油
1538	33012991	老鹳草油（香叶油）
1539	33013010	鸕尾凝脂
1540	33013090	其他香膏
1541	33019010	提取的油树脂
1542	33019020	柑桔属果实的精油脱萜所得的萜烯副产品
1543	33019090	含浓缩精油的脂肪、固定油、蜡及类似品；精油脱萜所得萜烯副产品；精油水溶液及水馏液
1544	33049900	护肤品和其他美容品
1545	34060000	各种蜡烛
1546	35030010	明胶及其衍生物
1547	35030090	鱼胶；其他动物胶
1548	35051000	糊精及其他改性淀粉
1549	36010000	发射药
1550	36020010	硝酸炸药
1551	36020090	其他配制炸药
1552	36030000	安全导火索、导爆索；火帽或雷管；引爆器；电雷管
1553	36041000	烟花、爆竹
1554	36049000	信号弹、降雨火箭、浓雾信号弹及其他烟火制品
1555	36050000	火柴
1556	37011000	未曝光的X光片
1557	37013021	激光照排片（任何一边超过255mm）
1558	37013022	PS版（预涂感光版）（任何一边超过255mm）
1559	37013024	CTP版（任何一边超过255mm）

序号	税则号列 ^①	商品简称 ^②
1560	37013025	柔性印刷版(任何一边超过255mm)
1561	37013029	其他未曝光照相制版用感光硬片及软片(任何一边超过255mm)
1562	37013090	未曝光其他用途的感光硬片及软片(任何一边超过255mm)
1563	37019920	照相制版用其他未曝光软片及硬片(任何一边不超过255mm)
1564	37019990	其他用未曝光软片及硬片(任何一边不超过255mm)
1565	37023920	照相制版用未曝光未涂卤化银无齿孔感光胶卷, 宽度≤105 mm
1566	37024292	红色或红外激光胶片, 宽度>610 mm, 长度>200m
1567	37024329	其他照相制版用未曝光无齿孔胶片, 宽度>610 mm, 长度≤200m
1568	37024422	印刷电路板制造用未曝光光致抗蚀干膜, 105mm<宽度≤610mm
1569	37024429	其他照相制版用无齿孔未曝光胶卷, 105mm<宽度≤610mm
1570	37024490	其他用无齿孔未曝光胶卷, 105mm<宽度≤610mm
1571	37025410	宽度35mm, 长度≤2m的胶卷
1572	37040010	已曝光未冲洗的电影胶片
1573	37050029	已曝光已冲洗的缩微胶片, 书籍、报刊用除外
1574	37050090	已曝光已冲洗的其他摄影硬片及软片
1575	37079010	冲洗胶卷及相片用化学制剂或摄影用未混合品
1576	37079020	复印机用化学制剂或摄影用未混合品
1577	37079090	其他摄影用化学制剂或摄影用未混合品
1578	38021010	木质活性炭
1579	38021090	其他活性炭
1580	39012000	初级形状比重≥0.94的聚乙烯
1581	39013000	初级形状乙烯-乙酸乙烯酯共聚物
1582	39014010	乙烯-丙烯共聚物(乙丙橡胶)
1583	39014020	线型低密度聚乙烯
1584	39019010	初级形状的乙烯丙烯共聚物(乙丙橡胶)
1585	39021000	初级形状的聚丙烯
1586	39022000	初级形状的聚异丁烯
1587	39023010	初级形状的乙烯丙烯共聚物(丙烯单体含量大于乙烯单体)
1588	39023090	初级形状的其他丙烯共聚物
1589	39029000	其他初级形状的烯烃聚合物
1590	39031100	初级形状的可发性聚苯乙烯
1591	39031910	初级形状的改性非可发性聚苯乙烯
1592	39031990	初级形状的其他聚苯乙烯
1593	39032000	初级形状苯乙烯-丙烯腈共聚物
1594	39033010	初级形状的改性丙烯腈-丁二烯-苯乙烯共聚物
1595	39033090	其它丙烯腈-丁二烯-苯乙烯共聚物
1596	39039000	初级形状的其他苯乙烯聚合物
1597	39041010	聚氯乙烯糊树脂
1598	39042100	初级形状未塑化的聚氯乙烯
1599	39042200	初级形状已塑化的聚氯乙烯
1600	39043000	氯乙烯-乙酸乙烯酯共聚物
1601	39045000	初级形状的偏二氯乙烯聚合物
1602	39046100	初级形状的聚四氟乙烯
1603	39046900	初级形状的其他氟聚合物
1604	39049000	其他初级形状的氯乙烯或其他卤化烯烃聚合物
1605	39051200	聚乙酸乙烯酯的水分散体
1606	39051900	其他初级形状聚乙酸乙烯酯
1607	39052100	乙酸乙烯酯共聚物的水分散体
1608	39052900	其他初级形状的乙酸乙烯酯共聚物
1609	39059100	其他乙烯酯或乙烯基的共聚物
1610	39059900	其他乙烯酯或乙烯基的聚合物

序号	税则号列 ^①	商品简称 ^②
1611	39061000	初级形状的聚甲基丙烯酸甲酯
1612	39069010	聚丙烯酰胺
1613	39071010	初级形状的聚甲醛
1614	39071090	其他初级形状的聚缩醛
1615	39072010	聚四亚甲基醚二醇
1616	39075000	初级形状的醇酸树脂
1617	39076110	高粘度聚对苯二甲酸乙二酯切片
1618	39076190	其他粘数在78毫升/克或以上的聚对苯二甲酸乙二酯
1619	39076910	其他聚对苯二甲酸乙二酯切片
1620	39076990	其他初级形状聚对苯二甲酸乙二酯
1621	39079100	初级形状的不饱和聚酯
1622	39079910	聚对苯二甲酸丁二酯
1623	39079991	聚对苯二甲酸-己二酸-丁二醇酯
1624	39081012	聚酰胺-6切片
1625	39081019	初级形状聚酰胺切片
1626	39081090	其他初级形状的聚酰胺
1627	39091000	初级形状的尿素树脂及硫尿树脂
1628	39092000	初级形状的蜜胺树脂
1629	39094000	初级形状的酚醛树脂
1630	39095000	初级形状的聚氨基甲酸酯
1631	39111000	初级形状的石油树脂、苯并呋喃-茛树脂、多萜树脂等
1632	39121200	初级形状的已塑化醋酸纤维素
1633	39122000	初级形状的硝酸纤维素
1634	39123100	初级形状的羧甲基纤维素及其盐
1635	39123900	初级形状的其他纤维素醚
1636	39129000	初级形状的其他未列名的纤维素(包括化学衍生物)
1637	39131000	初级形状的藻酸及盐和酯
1638	39139000	其他初级形状的天然聚合物及改性天然聚合物
1639	39140000	初级形状的离子交换剂
1640	39161000	乙烯聚合物制的单丝、条、杆、型材及异型材
1641	39162010	氯乙烯聚合物制异型材
1642	39162090	氯乙烯聚合物制单丝、条、杆及型材
1643	39169010	聚酰胺制的单丝、条、杆及型材异型材
1644	39169090	其他塑料制单丝、条、杆及型材异型材
1645	39171000	硬化蛋白或纤维素材料制人造肠衣
1646	39172100	乙烯聚合物制的硬管
1647	39172200	丙烯聚合物制的硬管
1648	39172300	氯乙烯聚合物制的硬管
1649	39172900	其他塑料制的硬管
1650	39173100	塑料制的软管
1651	39173200	其他未装有附件的塑料制管子
1652	39173300	其他装有附件的塑料管子
1653	39173900	塑料制的其他管子
1654	39174000	塑料制的管子附件
1655	39181010	氯乙烯聚合物制糊墙品
1656	39181090	氯乙烯聚合物制的铺地制品
1657	39189010	其他塑料制的糊墙品
1658	39189090	其他塑料制的铺地制品
1659	39191010	丙烯酸树脂为基本成份的成卷胶粘板片条等, 宽度≤20cm
1660	39191091	宽度≤20cm成卷的胶囊型反光膜
1661	39191099	其他材料制的, 宽度≤20cm的其他成卷塑料胶粘板片等

序号	税则号列 ^①	商品简称 ^②
1662	39199010	其他胶囊型反光膜
1663	39201010	乙烯聚合物制电池隔膜
1664	39202010	丙烯聚合物制电池隔膜
1665	39202090	其他丙烯聚合物制板、片、膜、箔等
1666	39203000	苯乙烯聚合物非泡沫塑料板、片、膜、箔等
1667	39204300	增塑剂含量不小于6%的聚氯乙烯板、片、膜、箔及扁条
1668	39204900	增塑剂含量小于6%的聚氯乙烯板、片、膜、箔及扁条
1669	39205100	聚甲基丙烯酸甲酯板片膜箔及扁条
1670	39205900	其他丙烯酸聚合物板片膜箔及扁条
1671	39206100	聚碳酸酯制板、片、膜、箔及扁条
1672	39206300	不饱和聚酯板、片、膜、箔及扁条
1673	39206900	其他聚酯板、片、膜、箔及扁条
1674	39207100	再生纤维素制板、片、膜、箔及扁条
1675	39207300	醋酸纤维素制板、片、膜、箔及扁条
1676	39207900	纤维素衍生物制板、片、膜箔及扁条
1677	39209100	聚乙烯醇缩丁醛板、片、膜、箔及扁条
1678	39209200	聚酰胺板、片、膜、箔及扁条
1679	39209300	氨基树脂板、片、膜、箔及扁条
1680	39209400	酚醛树脂板、片、膜、箔及扁条
1681	39209910	聚四氟乙烯制的非泡沫塑料板片
1682	39211100	苯乙烯聚合物泡沫塑料板、片、膜、箔、扁条
1683	39211210	泡沫聚氯乙烯人造革及合成革
1684	39211290	泡沫聚氯乙烯板、片、带、箔及扁条
1685	39211310	泡沫聚氨酯制人造革及合成革
1686	39211390	其他氨酯聚合物泡沫塑料板、片、膜、箔、扁条
1687	39211400	泡沫再生纤维素板、片、膜、箔及扁条
1688	39211910	其他泡沫塑料制人造革及合成革
1689	39211990	其他泡沫塑料板、片、膜、箔及扁条
1690	39219020	嵌有玻璃纤维的聚乙烯板、片
1691	39219030	聚异丁烯为基本成分的附有人造毛毡的板、片、卷材
1692	39221000	塑料浴缸、淋浴盘及盥洗盆
1693	39231000	塑料制盒、箱及类似品
1694	39232100	乙烯聚合物制袋及包
1695	39232900	其他塑料制的袋及包
1696	39233000	塑料制坛、瓶及类似品
1697	39234000	塑料制卷轴、纤子、筒管及类似品
1698	39235000	塑料制塞子、盖子及类似品
1699	39239000	供运输或包装货物用其他塑料制品
1700	39249000	塑料制其他家庭用具及卫生或盥洗用具
1701	39251000	塑料制囤、柜、罐、桶及类似容器
1702	39261000	办公室或学校用塑料制品
1703	39263000	塑料制家具、车厢及类似品的附件
1704	40115000	自行车用新的充气橡胶轮胎
1705	40117010	农林车辆用人字形胎面轮胎
1706	40117090	其他农林车辆用轮胎
1707	40118011	辋圈尺寸不超过61cm的建筑、采矿或工业车辆用人字形胎面轮胎
1708	40118012	辋圈尺寸超过61cm建筑、采矿或工业车辆器用人字形胎面轮胎
1709	40118091	其他辋圈尺寸不超过61cm的建筑、采矿或工业车辆用轮胎
1710	40118092	其他辋圈>61cm建筑、采矿或工业车辆用轮胎
1711	40119010	其他人字形胎面或类似胎面的新充气橡胶轮胎
1712	40119090	其他新的充气橡胶轮胎

序号	税则号列 ^①	商品简称 ^②
1713	40129020	汽车用实心或半实心轮胎
1714	40129090	其他用实心或半实心轮胎
1715	40149000	硫化橡胶制其他卫生及医疗用品
1716	40169400	硫化橡胶制船舶或码头的碰垫
1717	40169500	硫化橡胶制其他可充气制品

注：① 为《中华人民共和国进出口税则（2019年）》中的税则号列；

② 商品简称仅供参考，具体商品范围以《中华人民共和国进出口税则（2019年）》中的税则号列对应的商品范围为准。

清单二

序号	税则号列 ^①	商品简称 ^②
第一部分（10%）		
1	09012100	未浸除咖啡碱的已焙炒咖啡
2	09012200	已浸除咖啡碱的已焙炒咖啡
3	09021010	每件净重≤3kg的花茶
4	09021090	每件净重≤3kg的其他绿茶
5	09022090	每件净重>3kg的其他绿茶
6	09023010	每件净重≤3kg的乌龙茶
7	09023090	每件净重≤3kg的其他发酵、半发酵红茶
8	09024090	每件净重>3kg的其他发酵、半发酵红茶
9	09041100	未磨胡椒
10	09041200	已磨胡椒
11	09042200	已磨辣椒
12	09061900	其他未磨的肉桂及肉桂花
13	09093200	已磨桔茗子
14	09101200	已磨姜
15	09109100	混合调味香料
16	09109900	其他调味香料
17	10011100	种用硬粒小麦
18	10011900	其他硬粒小麦
19	10019100	种用其他小麦及混合麦
20	10019900	其他小麦及混合麦
21	10051000	种用玉米
22	10059000	其他玉米
23	10079000	其他高粱
24	11029090	其他谷物细粉
25	11042200	经其他加工的燕麦
26	11052000	马铃薯粉片、颗粒及团粒
27	11063000	水果及坚果的粉及粉末
28	12122190	其他海草及藻类
29	12129912	甜杏仁
30	12149000	芜菁甘蓝、饲料甜菜等其他植物饲料
31	13012000	阿拉伯胶
32	13019010	胶黄耆树胶
33	13019040	松脂
34	13021910	生漆
35	15071000	初榨豆油及其分离品
36	15131900	其他椰子油及其分离品
37	15200000	粗甘油, 甘油水及甘油碱液
38	16021000	肉或食用杂碎的均化食品
39	16024100	制作或保藏的猪后腿及其肉块
40	16025090	其他制作或保藏的牛肉、杂碎及血
41	16030000	肉及水产品的精、汁
42	16041110	制作或保藏的大西洋鲑鱼（整条或切块）
43	16041190	制作或保藏的其他鲑鱼（整条或切块）
44	16041200	制作或保藏的鲱鱼（整条或切块）
45	16041300	制作或保藏的沙丁鱼（整条或切块）
46	16041400	制作或保藏的金枪鱼（整条或切块）

序号	税则号列 ^①	商品简称 ^②
47	16041500	制作或保藏的鲭鱼（整条或切块）
48	16041600	制作或保藏的鳀鱼（整条或切块）
49	16041700	制作或保藏的鳗鱼（整条或切块）
50	16041800	制作或保藏的鲨鱼翅（整条或切块）
51	16041920	制作或保藏的罗非鱼（整条或切块）
52	16041931	制作或保藏的斑点叉尾鲷鱼（整条或切块）
53	16041939	制作或保藏的其他叉尾鲷鱼（整条或切块）
54	16041990	制作或保藏的其他鱼（整条或切块）
55	16042011	鱼翅罐头
56	16042019	其他制作或保藏的鱼罐头
57	16042091	其他制作或保藏的鱼翅
58	16042099	其他制作或保藏的鱼
59	16043100	鲟鱼子酱
60	16043200	鲟鱼子酱代用品
61	16052100	非密封包装制作或保藏的小虾及对虾
62	16052900	其他制作或保藏的小虾及对虾
63	16053000	制作或保藏的龙虾
64	16054011	制作或保藏的淡水小龙虾仁
65	16054090	制作或保藏的其他甲壳动物
66	16055100	制作或保藏的牡蛎（蚝）
67	16055200	制作或保藏的扇贝，包括海扇
68	16055300	制作或保藏的贻贝
69	16055400	制作或保藏的墨鱼及鱿鱼
70	16055500	制作或保藏的章鱼
71	16055610	制作或保藏的蛤
72	16055620	制作或保藏的鸟蛤及舟贝
73	16055700	制作或保藏的鲍鱼
74	16055800	制作或保藏的蜗牛及螺，海螺除外
75	16055900	制作或保藏的其他软体动物
76	16056200	制作或保藏的海胆
77	16056300	制作或保藏的海蜇
78	16056900	制作或保藏的其他水生无脊椎动物
79	17023000	葡萄糖及糖浆，不含果糖或果糖含量在20%以下
80	17025000	化学纯果糖
81	18062000	每件净重>2kg的含可可食品
82	18063200	其他不夹心的块状或条状的含可可食品，每件净重≤2kg
83	19019000	其他未列名的食品
84	19021100	未包馅或未制作的含蛋生面食
85	19022000	包馅面食，不论是否烹煮或经其他方法制作
86	19023030	即食或快熟面条
87	19042000	未烘炒谷物片制成的食品及已烘未烘的混合食品
88	19053100	甜饼干
89	19053200	华夫饼干及圣餐饼
90	19054000	面包干、吐司及类似的烤面包
91	20011000	用醋或醋酸制作或保藏的黄瓜及小黄瓜
92	20019090	用醋或醋酸制作或保藏的其他果、菜及食用植物
93	20021010	非用醋制作的整个或切片番茄罐头
94	20031011	非用醋制作的小白蘑菇罐头
95	20039010	非用醋制作的其他蘑菇罐头
96	20049000	非用醋制作的其他冷冻蔬菜及什锦蔬菜
97	20052000	非用醋制作的未冷冻马铃薯

序号	税则号列 ^①	商品简称 ^②
98	20054000	非用醋制作的未冷冻豌豆
99	20055119	非用醋制作的其他脱荚豇豆及菜豆罐头
100	20055910	非用醋制作的未脱荚豇豆及菜豆罐头
101	20056010	非用醋制作的芦笋罐头
102	20057000	非用醋制作的未冷冻油橄榄
103	20058000	非用醋制作的未冷冻甜玉米
104	20059999	非用醋制作的其他未冷冻蔬菜及什锦蔬菜
105	20060010	蜜枣
106	20060020	糖渍制橄榄
107	20060090	其他糖渍蔬菜、水果、坚果、果皮等
108	20079100	烹煮的柑桔属水果
109	20079910	其他烹煮的果酱、果冻、果泥、果膏罐头
110	20079990	其他烹煮的果酱、果冻、果泥、果膏
111	20081190	其他非用醋制作的花生
112	20081999	非用醋制作的其他坚果及子仁
113	20085000	非用醋制作的杏
114	20087010	桃(包括油桃)罐头
115	20089700	非用醋制作的什锦果实
116	20089931	调味紫菜
117	20092100	白利糖度值不超过20的葡萄柚(包括柚)汁
118	20092900	其他葡萄柚(包括柚)汁
119	20093110	白利糖度值不超过20的柠檬汁
120	20094100	白利糖度值不超过20的菠萝汁
121	20096100	白利糖度值不超过30的葡萄汁,包括酿酒葡萄汁
122	20098912	芒果汁
123	20098913	西番莲果汁
124	20098914	番石榴果汁
125	20098920	其他未混合蔬菜汁
126	20099010	混合水果汁
127	20099090	混合蔬菜汁、水果与蔬菜的混合汁
128	21011200	以咖啡浓缩精汁或咖啡为基本成分的制品
129	21012000	茶、马黛茶浓缩精汁及其制品
130	21021000	活性酵母
131	21022000	非活性酵母; 已死的其他单细胞微生物
132	21031000	酱油
133	21050000	冰淇淋及其他冰制食品(不论是否含可可)
134	21069010	制造碳酸饮料的浓缩物
135	21069040	椰子汁
136	22011020	汽水(未加味、加糖或其他甜物质)
137	22019011	已包装的天然水
138	22019019	未包装的天然水
139	22019090	其他水、冰及雪(未加味、加糖或其他甜物质)
140	22030000	麦芽酿造的啤酒
141	22041000	葡萄汽酒
142	22042100	小包装的鲜葡萄酿造的酒
143	22042900	大包装的鲜葡萄酿造的酒
144	22051000	小包装的味美思酒及类似酒
145	22060090	其他发酵饮料; 其他未列名的发酵饮料混合物
146	22071000	未改性乙醇, 按容量计酒精浓度≥80%
147	22082000	蒸馏葡萄酒制得的烈性酒
148	22085000	杜松子酒

序号	税则号列 ^①	商品简称 ^②
149	22087000	利口酒及柯迪尔酒
150	22089010	龙舌兰酒
151	22089020	白酒
152	22089090	其他蒸馏酒及酒精饮料
153	22090000	醋及用醋酸制得的醋代用品
154	23012090	不适于供人食用的其他动物渣粉及团粒
155	23040010	提炼豆油所得的油渣饼(豆饼)
156	23040090	提炼豆油所得的其他固体残渣
157	23050000	提炼花生油所得的油渣饼及其他固体残渣
158	23061000	棉子的油渣饼及其他固体残渣
159	23062000	亚麻子的油渣饼及其他固体残渣
160	23063000	葵花子的油渣饼及其他固体残渣
161	23064100	低芥子酸油菜子的油渣饼及其他固体残渣
162	23064900	其他油菜子的油渣饼及其他固体残渣
163	23069000	税目2304或2305以外的提炼植物油脂所得其他残渣
164	23091090	零售包装的其他狗食或猫食
165	25191000	天然碳酸镁(菱镁矿)
166	26159010	水合钽铌原料(钽铌富集物)
167	28012000	碘
168	28049010	用于电子工业的硒晶体棒
169	28111110	电子级氢氟酸
170	28141000	氨
171	28211000	铁的氧化物及氢氧化物
172	28469048	混合碳酸稀土
173	29012310	1-丁烯
174	29012910	异戊烯
175	29021920	---4-烷基-4'-烷基双环己烷
176	29029030	十二烷基苯
177	29029040	4-(4'-烷基环己基)环己基乙烯
178	29029050	1-烷基-4-(4-烷基基-1,1'-双环己基)苯
179	29051420	仲丁醇
180	29051910	3,3-二甲基丁-2-醇(频哪基醇)
181	29055100	乙氯维诺
182	29071290	甲酚的盐
183	29071310	壬基酚
184	29071390	辛基酚及其异构体的盐和壬基酚盐
185	29071510	β -萘酚(2-萘酚)
186	29093010	1-烷氧基-4-(4-乙烯基环己基)-2,3-二氟苯
187	29093020	4-(4-烷氧基苯基)-4'-烷烯基-1,1'-双环己烷及其氟代衍生物
188	29094910	间苯氧基苄醇
189	29121200	乙醛
190	29125000	环聚醛
191	29171120	草酸钴
192	29173500	邻苯二甲酸酐(苯酐)
193	29211300	2-(N,N-二乙基氨基)氯乙烷盐酸盐
194	29211400	2-(N,N-二异丙基氨基)氯乙烷盐酸盐
195	29211910	二正丙胺
196	29211920	异丙胺
197	29211930	N,N-二(2-氯乙基)乙胺
198	29211940	N,N-二(2-氯乙基)甲胺
199	29211950	三(2-氯乙基)胺

序号	税则号列 ^①	商品简称 ^②
200	29211960	二烷(甲、乙、正丙或异丙)氨基乙基-2-氯及其质子化盐
201	29212210	己二酸己二胺盐(尼龙-66盐)
202	29214110	苯胺
203	29214190	苯胺盐
204	29214910	对异丙基苯胺
205	29214940	2,6-二乙基苯胺
206	29331920	安乃近
207	29333220	哌啶(六氢吡啶)盐
208	29333910	二苯乙醇酸-3-奎宁环脂
209	29333920	奎宁环-3-醇
210	29335400	其他丙二酰脲的衍生物以及他们的盐
211	29335500	氯普唑仑、甲氯喹酮等以及他们的盐
212	29335920	环丙氟哌酸
213	29336910	三聚氰氨
214	29336921	二氯异氰脲酸
215	29336922	三氯异氰脲酸
216	29337100	6-己内酰胺
217	29337200	氯巴占和甲乙哌酮
218	29339200	甲基谷硫磷(ISO)
219	29349920	呋喃唑酮
220	29349940	奈韦拉平、依发韦仑、利托那韦及它们的盐
221	29349950	克拉维酸及其盐
222	29349960	7-苯乙酰氨基-3-氯甲基-4-头孢烷酸对甲氧基苄酯、7-氨基头孢烷酸、7-氨基脱乙酰氧基头孢烷酸
223	29369010	维生素AD3
224	30066090	其他化学避孕药
225	30069200	废药物
226	31021000	尿素
227	31052000	含氮、磷、钾三种元素的肥料
228	31053000	磷酸氢二铵
229	32131000	成套的颜料
230	33030000	香水及花露水
231	33041000	唇用化妆品
232	33042000	眼用化妆品
233	33043000	指(趾)甲化妆品
234	33049100	粉,不论是否压紧
235	33051000	洗发剂
236	33052000	烫发剂
237	33053000	定型剂
238	33059000	其他护发品
239	34022010	合成洗涤粉
240	34022090	有机表面活性剂制品
241	34029000	其他表面活性剂制品
242	34051000	鞋靴或皮革用的上光剂
243	34052000	保养木制品的上光剂
244	34053000	车身用的上光剂
245	34054000	擦洗膏、去污粉
246	34059000	玻璃或金属用的光洁剂
247	37023110	彩色摄影用未曝光一次成像感光卷片,宽度≤105 mm
248	37023190	其他彩色摄影用未曝光无齿孔彩色胶卷,宽度≤105 mm
249	37023210	照相制版用未曝光涂卤化银液无齿孔一次成像感光卷片,宽度≤105 mm

序号	税则号列 ^①	商品简称 ^②
250	37023220	照相制版用未曝光涂卤化银液无齿孔胶卷, 宽度≤105 mm
251	37024100	彩色摄影用未曝光无齿孔的其他胶片, 宽度>610 mm, 长度>200m
252	37024321	照相制版用未曝光无齿孔激光照排片, 宽度>610 mm, 长度≤200m
253	37024421	照相制版用无齿孔未曝光激光照排片, 105mm<宽度≤610mm
254	37025200	彩色摄影用未曝光彩色胶卷, 宽度≤16mm
255	37025490	非幻灯片用彩色摄影用未曝光彩色胶卷, 16mm<宽度<35mm, 2m<长度≤30m
256	37025590	未曝光彩色摄影用胶卷, 16mm<宽度≤35mm, 长度>30m
257	37025690	未曝光的彩色摄影用胶卷, 宽度>35mm
258	37029800	未曝光的非彩色胶卷, 宽度>35mm
259	38061020	树脂酸
260	38085200	DDT (ISO) [滴滴涕 (INN)], 每包净重不超过300克
261	38085910	零售包装的38章注释一规定货物
262	38085990	非零售包装的38章注释一规定货物
263	38086100	每包净重不超过300克的38章注释二所列货品
264	38086200	每包净重超过300克,但不超过7.5千克的38章注释二所列货品
265	38089111	蚊香
266	38089112	生物杀虫剂
267	38089910	零售包装的杀鼠剂及其他类似产品
268	39011000	初级形状比重<0.94的聚乙烯
269	39014090	其他乙烯-α-烯烃共聚物, 比重小于0.94
270	39041090	其他初级形状的纯聚氯乙烯
271	39222000	塑料马桶坐圈及盖
272	39229000	塑料便盆、抽水箱等类似卫生洁具
273	39241000	塑料制餐具及厨房用具
274	39253000	塑料制窗板、百叶窗及类似制品
275	39262090	其他塑料制衣服及衣着附件
276	39264000	塑料制小雕塑品及其他装饰品
277	40121100	机动小客车用翻新轮胎
278	40121900	其他翻新轮胎
279	41041911	其他蓝湿牛皮
280	41132000	已鞣进一步加工的不带毛猪皮革
281	43022000	已鞣未缝制的头、尾、爪及其他块片
282	44011100	针叶木薪柴
283	44012200	非针叶木木片或木粒
284	44032120	辐射松原木, 截面尺寸在15厘米及以上
285	44032210	红松和樟子松原木, 截面尺寸在15厘米以下
286	44032220	辐射松原木, 截面尺寸在15厘米以下
287	44032230	落叶松原木, 截面尺寸在15厘米以下
288	44034100	深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木原木
289	44034910	柚木原木
290	44034920	奥克曼(奥克榄)原木
291	44034930	龙脑香木原木
292	44034940	山樟(香木)原木
293	44034950	印茄木(波罗格)原木
294	44034960	大干巴豆(门格里斯或康派斯)原木
295	44034970	异翅香木原木
296	44034980	热带红木原木
297	44034990	其他方法处理的其他热带原木
298	44039300	水青冈木(山毛榉木)原木, 截面尺寸在15厘米及以上
299	44039400	其他水青冈木(山毛榉木)原木, 截面尺寸在15厘米以下
300	44039600	其他桦木原木, 截面尺寸在15厘米以下

序号	税则号列 ^①	商品简称 ^②
301	44039930	其他红木原木,但子目4403.4980所列热带红木原木除外
302	44039940	泡桐木原木
303	44039950	水曲柳原木
304	44071110	厚度超过6毫米的经纵锯、纵切、刨切或旋切的红松和樟子松木材
305	44071120	厚度超过6毫米的经纵锯、纵切、刨切或旋切的辐射松木材
306	44071200	厚度超过6毫米的经纵锯、纵切、刨切或旋切的冷杉和云杉木材
307	44072100	厚度超过6毫米的经纵锯、纵切、刨切或旋切的美洲桃花心木材
308	44072200	苏里南肉豆蔻木、细孔绿心樟及美洲轻木木材,经纵锯、纵切、刨切或旋切,不论是否刨平、砂光或端部接合,厚度超过6毫米
309	44072500	深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木木材,经纵锯、纵切、刨切或旋切,不论是否刨平、砂光或端部接合,厚度超过6毫米
310	44072600	白柳桉木、白色红柳桉木、白色柳桉木、黄色红柳桉木及阿兰木木材,经纵锯、纵切、刨切或旋切,不论是否刨平、砂光或端部接合,厚度超过6毫米
311	44072700	沙比利木材,经纵锯、纵切、刨切或旋切,不论是否刨平、砂光或端部接合,厚度超过6毫米
312	44072800	伊罗科木木材,经纵锯、纵切、刨切或旋切,不论是否刨平、砂光或端部接合,厚度超过6毫米
313	44072920	非洲桃花心木木材,经纵锯、纵切、刨切或旋切,不论是否刨平、砂光或端部接合,厚度超过6毫米
314	44072940	热带红木木材,经纵锯、纵切、刨切或旋切,不论是否刨平、砂光或端部接合,厚度超过6毫米
315	44079910	其他红木木材,经纵锯、纵切、刨切或旋切,不论是否刨平、砂光或端部接合,厚度超过6毫米,但子目4407.2940所列热带红木板材除外
316	44079920	泡桐木木材,经纵锯、纵切、刨切或旋切,不论是否刨平、砂光或端部接合,厚度超过6毫米
317	44081020	厚度不超过6毫米的制胶合板用针叶木单板
318	44083119	厚度不超过6毫米的其他红柳桉木饰面用单板
319	44083120	厚度不超过6毫米的制胶合板用的红柳桉木单板
320	44083190	厚度不超过6毫米的其他红柳桉木单板
321	44083920	其他非红柳安木的热带木制胶合板用单板,不论是否刨平、砂光、拼接或端部接合,厚度不超过6毫米
322	44089013	竹制饰面用单板,不论是否刨平、砂光、拼接或端部接合,厚度不超过6毫米
323	44089029	其他木制胶合板用单板,不论是否刨平、砂光、拼接或端部接合,厚度不超过6毫米
324	44111221	辐射松制的厚度不超过5毫米的中密度木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克
325	44111299	厚度不超过5毫米的其他中密度木纤维板,经机械加工或盖面的
326	44111321	辐射松制的厚度超过5毫米但未超过9毫米的中密度木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克
327	44111329	其他厚度超过5毫米但未超过9毫米的中密度木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克
328	44111399	厚度超过5毫米但未超过9毫米的其他中密度木纤维板,经机械加工或盖面的
329	44111411	厚度超过9毫米的中密度木纤维板,密度超过每立方厘米0.8克,未经机械加工或盖面的
330	44111421	辐射松制的厚度超过9毫米的中密度木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克
331	44119310	辐射松制的其他木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克
332	44119390	其他木纤维板,密度超过每立方厘米0.5克,但未超过每立方厘米0.8克
333	44140010	辐射松木制的画框,相框,镜框及类似品
334	44140090	其他木制的画框,相框,镜框及类似品
335	44181010	辐射松制的窗、法兰西式(落地)窗及其木制框架

序号	税则号列 ^①	商品简称 ^②
336	44184000	木制水泥构件的模板
337	44187310	竹的或至少顶层（耐磨层）是竹的已拼装的马赛克竹地板
338	44187320	其他竹的或至少顶层（耐磨层）是竹的已装拼竹制多层地板
339	44187390	其他竹的或至少顶层（耐磨层）是竹的已装拼地板
340	44187400	其他已拼装的马赛克地板
341	44187900	其他已拼装的地板
342	44189100	其他建筑用竹制品
343	44189900	其他建筑用木工制品
344	44201012	竹刻小雕像及其他装饰品
345	44201020	木扇
346	44219910	木制圆签、圆棒、冰果棒、压舌片及类似一次性制品
347	46019990	其他非植物编结材料制的其他产品
348	47063000	其他纤维状纤维素竹浆
349	47069100	其他纤维状纤维素机械浆
350	47069300	其他用机械和化学联合法制得的纤维状纤维素浆
351	48010090	成张及其他的新闻纸
352	48022010	照相原纸
353	48051900	其他瓦楞原纸
354	48109900	其他成卷或成张的单面或双面涂布高岭土或其他无机物质（不论是否加粘合剂）的多层的其他纸及纸板
355	48116090	成卷或成张的用蜡、石蜡、硬脂精、油或甘油涂布、浸渍或覆盖的其他纸及纸板
356	49090010	印刷或有图画的明信片
357	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
358	50020011	厂丝
359	50020012	土丝
360	50020013	双宫丝
361	50020019	其他未加捻桑蚕丝
362	50020020	未加捻柞蚕丝
363	50020090	未加捻其他生丝
364	50030011	下茧、茧衣、长吐、滞头
365	50030012	回收纤维
366	50030019	其他未梳废丝
367	50030091	废丝绵球
368	50030099	其他废丝
369	51061000	非供零售用粗梳纯羊毛纱线
370	51062000	非供零售用粗梳混纺羊毛纱线
371	51111111	按重量计山羊绒含量在85%及以上，每平方米重量不超过300克的山羊绒机织物
372	51111911	按重量计山羊绒含量在85%及以上，每平方米重量超过300克的山羊绒的机织物
373	51111990	按重量计羊毛含量在85%及以上，每平方米超过300克的羊毛机织物
374	51123000	与化纤短纤混纺精梳毛布
375	52051100	非零售粗梳粗支纯棉单纱
376	52051200	非零售粗梳中支纯棉单纱
377	52051400	非零售粗梳较细支纯棉单纱
378	52051500	非零售粗梳特细支纯棉单纱
379	52052100	非零售精梳粗支纯棉单纱
380	52052200	非零售精梳中支纯棉单纱
381	52052300	非零售精梳细支纯棉单纱
382	52052600	非零售精梳较特细支纯棉单纱
383	52052700	非零售精梳特细支纯棉单纱
384	52052800	非零售精梳超细支纯棉单纱
385	52053200	非零售粗梳中支纯棉多股纱

序号	税则号列 ^①	商品简称 ^②
386	52053300	非零售粗梳细支纯棉多股纱
387	52053400	非零售粗梳较细支纯棉多股纱
388	52053500	非零售粗梳特细支纯棉多股纱
389	52054100	非零售精梳粗支纯棉多股纱
390	52054200	非零售精梳中支纯棉多股纱
391	52054400	非零售精梳较细支纯棉多股纱
392	52054600	非零售精梳较特细支纯棉多股纱
393	52054700	非零售精梳特细支纯棉多股纱
394	52054800	非零售精梳超细支纯棉多股纱
395	52081200	未漂白较轻质全棉平纹布
396	52101990	与化纤混纺未漂白轻质其他棉布
397	55013000	聚丙烯腈长丝丝束
398	55014000	聚丙烯长丝丝束
399	55019000	其他合成纤维长丝丝束
400	56039190	每平方米≤25g的其他无纺织物
401	58012200	割绒的棉制灯芯绒
402	59019010	制成的油画布
403	59111010	包覆纺锤用浸胶的起绒狭幅织物
404	60032000	宽≤30cm其他棉制的针织、钩编织物
405	60041010	宽>30cm,弹性纱线≥5%棉针织、钩编织物
406	60064200	染色人造纤维制的其他针织、钩编织物
407	65010000	毡呢制帽坯及圆帽片
408	65020000	编结或用条带拼制的帽坯
409	65040000	编结或用条带拼制成的帽类
410	65069910	皮革制帽类
411	68022110	简单切削并具有一个平面的大理石及制品
412	68022300	简单切削并具有一个平面的花岗岩及制品
413	68022990	简单切削并具有一个平面的其他石及制品
414	69072190	按重量计吸水率≤0.5%的其他贴面砖、铺面砖
415	69072210	按重量计0.5%<吸水率≤10%且其最大表面积以可置入边长<7厘米的方格为限的贴面砖、铺面砖
416	69072290	按重量计0.5%<吸水率≤10%的其他贴面砖、铺面砖
417	69072390	按重量计吸水率>10%的其他贴面砖、铺面砖
418	69074090	其他饰面陶瓷
419	69101000	瓷制脸盆、浴缸及类似固定卫生设备
420	69109000	陶制脸盆、浴缸及类似固定卫生设备
421	69111011	骨瓷餐具
422	69111019	其他瓷餐具
423	69111029	其他瓷制厨房器具
424	69119000	其他家用或盥洗用瓷器
425	69120010	陶餐具
426	69120090	陶制厨房器具
427	69131000	瓷塑像及其他装饰用瓷制品
428	69139000	陶塑像及其他装饰用陶制品
429	70131000	供餐桌、厨房、盥洗室、办公室、室内装饰或类似用途的玻璃陶瓷制器皿玻璃器
430	70132200	铅晶质玻璃制高脚杯
431	70132800	其他玻璃制高脚杯
432	70133300	铅晶质玻璃制其他杯
433	70133700	其他玻璃杯
434	70134100	铅晶质玻璃制餐桌、厨房用器皿
435	70134900	其他玻璃制餐桌、厨房用器皿

序号	税则号列 ^①	商品简称 ^②
436	70139100	其他铅晶质玻璃器皿
437	70139900	其他玻璃器皿
438	71011011	未分级的天然黑珍珠
439	71011019	其他未分级的天然珍珠
440	71011091	其他天然黑珍珠
441	71011099	其他天然珍珠
442	71012110	未分级、未加工的养殖珍珠
443	71012190	其他未加工的养殖珍珠
444	71012210	未分级、已加工的养殖珍珠
445	71131911	镶嵌钻石的黄金制首饰及其零件
446	71131919	其他黄金制首饰及其零件
447	71131921	镶嵌钻石的铂制首饰及其零件
448	71131929	其他铂制首饰及其零件
449	71141100	银器及零件
450	71142000	以贱金属为底的包贵金属制金银器
451	72021100	锰铁,含碳量>2%
452	72023000	硅锰铁
453	72024100	铬铁,含碳量>4%
454	72025000	硅铬铁
455	72027000	钼铁
456	72028010	钨铁
457	72028020	硅钨铁
458	72029100	钛铁及硅钛铁
459	72029300	铌铁
460	72029919	其他铌铁硼合金
461	72029991	按重量计稀土元素总含量在10%以上的其他铁合金
462	72061000	铁及非合金钢锭
463	72071200	其他矩形截面钢坯,C<0.25%
464	72071900	其他含碳量<0.25%的钢坯
465	72072000	含碳量≥0.25%的钢坯
466	72083600	厚度>10mm的其他热轧卷材
467	72085310	屈服强度大于355牛顿/平方毫米,3mm≤厚度<4.75mm的热轧非卷材
468	72141000	锻造的铁或非合金钢条、杆
469	72165010	热加工乙字钢
470	73061100	不锈钢焊缝石油、天然气管道管
471	73194090	其他别针
472	73211100	气体燃料家用炉灶
473	73218100	使用气体燃料或既可使用气体燃料又可使用其他燃料的其他家用器具
474	73218900	其他非电热家用器具
475	73221100	非电热的铸铁制集中供暖用散热器及其零件
476	73231000	钢铁丝绒;擦锅器及洗擦用的块垫、手套及类似品
477	73239100	未搪瓷铸铁餐桌、厨房等家用器具及其零件
478	73239200	已搪瓷铸铁餐桌、厨房等家用器具及其零件
479	73239300	不锈钢餐桌、厨房或其他家用器具及其零件
480	73239490	其他已搪瓷钢铁餐桌、厨房等家用器具及零件
481	73239900	其他未搪瓷钢铁餐桌、厨房等家用器具及零件
482	73241000	不锈钢洗涤槽及脸盆
483	73242100	铸铁浴缸
484	73242900	其他钢铁浴缸
485	74020000	未精炼铜、电解精炼用铜阳极
486	74031111	按重量计铜含量超过99.9935%的阴极精炼铜

序号	税则号列 ^①	商品简称 ^②
487	74031190	精炼铜阴极型材
488	74031200	精炼铜的线锭
489	74032100	未锻轧的铜锌合金(黄铜)
490	74062020	白铜或德银制片状粉末
491	74062090	其他铜合金制片状粉末
492	74181090	铜制其他餐桌、厨房或其他家用器具及其零件
493	74199950	非电热的铜制家用供暖器及其零件
494	76061251	0.35mm<厚度≤4mm的铝合金与塑料复合的矩形板片带
495	76151090	铝制其他餐桌、厨房等家用器具及其零件
496	79011190	含锌量不小于99.99%，并小于99.995%的未锻轧锌
497	79012000	未锻轧锌合金
498	81072000	未锻轧镉、粉末
499	81073000	镉废碎料
500	81082021	海绵钛
501	82119100	刃面固定的餐刀
502	82119300	可换刃面刀
503	82119400	税目8211所列刀的刀片
504	82119500	贱金属制的刀柄
505	82130000	剪刀、裁缝剪刀及类似品、剪刀片
506	82141000	裁纸刀、信刀、铅笔刀及刀片
507	82142000	修指甲及修脚用具(包括指甲锉)
508	82149000	理发推子、切菜刀等其他利口器
509	82151000	至少包含一件镀贵金属的厨房或餐桌成套货品
510	82152000	其他厨房或餐桌用具成套货品
511	82159100	镀贵金属的其他非成套的厨房或餐桌用具
512	82159900	其他非成套的厨房或餐桌用具
513	83013000	家具用锁
514	83017000	钥匙
515	83025000	帽架、帽钩、托架及类似品
516	83052000	成条钉书钉
517	83059000	信夹、信角、文件夹等办公用品
518	83061000	非电动铃、钟、锣及其类似品
519	83062100	镀贵金属的雕塑像及其他装饰品
520	83063000	相框、画框及类似框架、镜子
521	84101100	水轮机及水轮，功率≤1000kW
522	84109010	水轮机及水轮调节器
523	84109090	水轮机及水轮其他零件
524	84148010	燃气轮机用的自由活塞式发生器
525	84182910	半导体制冷式家用型冷藏箱
526	84182990	其他家用型冷藏箱
527	84191910	太阳能热水器
528	84191990	其他非电热式热水器
529	84193100	农产品干燥器
530	84193910	微空气流动陶瓷坯件干燥器
531	84194010	提净塔
532	84194020	精馏塔
533	84196011	制氧量≥15000立方米/小时制氧机
534	84211210	干衣量≤10kg的离心干衣机
535	84211920	固液分离机
536	84213910	家用型气体过滤、净化机器及装置
537	84221100	家用型洗碟机

序号	税则号列 ^①	商品简称 ^②
538	84233010	定量包装秤
539	84233020	定量分选秤
540	84238910	其他地中衡
541	84238920	其他轨道衡
542	84261190	其他固定支架的高架移动式起重机
543	84261910	装船机
544	84261921	抓斗式卸船机
545	84261929	其他卸船机
546	84261930	龙门式起重机
547	84261941	门式装卸桥
548	84261942	集装箱装卸桥
549	84261943	其他动臂式装卸桥
550	84261949	其他装卸桥
551	84261990	其他高架移动式起重机等
552	84262000	塔式起重机
553	84264110	轮胎式起重机
554	84264910	履带式起重机
555	84281010	载客电梯
556	84283100	地下连续运货或材料升降、输送机
557	84284000	自动梯及自动人行道
558	84286010	货运架空索道
559	84286021	单线循环式客运架空索道
560	84286029	其他客运架空索道
561	84286090	其他缆车、座式升降机用牵引装置
562	84289010	矿车推动机、铁道机车等的转车台
563	84289020	机械式停车设备
564	84289031	堆取料机械
565	84291910	功率 > 235.36kW 的其他推土机
566	84291990	功率 ≤ 235.36kW 的其他推土机
567	84292010	功率 > 235.36kW 的筑路机及平地机
568	84293010	斗容量 > 10 立方米的铲运机
569	84293090	斗容量 ≤ 10 立方米的铲运机
570	84294011	机重 ≥ 18 吨的振动式压路机
571	84294019	其他机动压路机
572	84294090	其他未列名捣固机械及压路机
573	84295211	轮胎式挖掘机
574	84295219	其他挖掘机
575	84295290	其他上体可转 360 度的工程机械
576	84303120	凿岩机
577	84303130	隧道掘进机
578	84305020	矿用电铲
579	84306100	非自推进捣固或压实机械
580	84306911	钻筒直径 > 3m 的工程钻机
581	84382000	生产甜食、可可粉、巧克力的机器
582	84384000	酿酒机器
583	84412000	制造包、袋或信封的机器
584	84414000	纸浆、纸或纸板制品模制成型机器
585	84431100	卷取进料式胶印机
586	84431311	平张纸进料式单色胶印机
587	84431312	平张纸进料式双色胶印机
588	84431313	平张纸进料式四色胶印机

序号	税则号列 ^①	商品简称 ^②
589	84431319	平张纸进料式其他胶印机
590	84431700	照像凹版印刷机
591	84431929	其他网式印刷机
592	84433110	静电感光式多功能机
593	84433213	喷墨打印机
594	84433911	直接法静电感光复印设备
595	84433912	间接法静电感光复印设备
596	84433921	带有光学系统的感光复印设备
597	84433922	接触式感光复印设备
598	84433924	热升华复印设备
599	84433932	其他独立的静电照相印刷机(激光印刷机)
600	84440040	化学纤维变形机
601	84454010	自动络筒机
602	84501200	干衣量≤10kg装有离心甩干机的非全自动洗衣机
603	84501900	干衣量≤10kg的其他洗衣机
604	84511000	干洗机
605	84512100	干衣量≤10kg的干燥机
606	84514000	洗涤、漂白或染色机器
607	84521099	其他家用型缝纫机
608	84539000	税目8453所列机器的零件
609	84572000	加工金属的单工位组合机床
610	84623110	数控板带纵剪机
611	84623120	数控板带横剪机
612	84623920	非数控板带横剪机
613	84649012	刻花机
614	84721000	胶版复印机、油印机
615	84729010	自动柜员机
616	84729040	地址印写机及地址铭牌压印机
617	84742020	球磨式破碎及磨粉机器
618	84748010	固体矿物辊压成型机
619	84773020	注射吹塑机
620	84774010	塑料中空成型机
621	84774020	塑料压延成型机
622	84791022	稳定土摊铺机
623	84791029	其他摊铺机
624	84792000	提取加工动物或植物油脂的机器
625	84797100	机场用旅客登机桥
626	84798950	放射性废物压实机
627	84803000	阳模
628	84807110	硫化轮胎用囊式型模
629	85012000	输出功率超过37.5瓦的交直流两用电动机
630	85013100	输出功率不超过750瓦的直流电动机、发电机
631	85042200	额定容量超过650千伏安,但不超过10兆伏安的液体介质变压器
632	85042311	额定容量超过10兆伏安,但小于220兆伏安的液体介质变压器
633	85042312	额定容量在220兆伏安及以上,但小于330兆伏安的液体介质变压器
634	85042313	额定容量在330兆伏安及以上,但小于400兆伏安的液体介质变压器
635	85042321	额定容量在400兆伏安及以上,但小于500兆伏安的液体介质变压器
636	85051190	其他金属的永磁铁及磁化后准备制永磁铁的物品
637	85061011	扣式碱性锌锰电池
638	85061012	圆柱式碱性锌锰电池
639	85068000	其他原电池及原电池组

序号	税则号列 ^①	商品简称 ^②
640	85069090	其他原电池及原电池组的零件
641	85072000	其他铅酸蓄电池
642	85081900	其他电动真空吸尘器
643	85098020	厨房废物处理器
644	85131090	其他自供能源手提式电灯
645	85158010	激光焊接机器人
646	85162920	辐射式空间加热器
647	85162990	其他电气空间加热器
648	85163200	其他电热理发器具
649	85163300	电热干手器
650	85164000	电熨斗
651	85167190	其他电热咖啡壶或茶壶
652	85167210	家用自动面包机
653	85171100	无绳电话机
654	85171210	手持(包括车载)式无线电话机
655	85171290	用于蜂窝网络或无线网络的其他电话机
656	85176110	移动通信基站
657	85176294	无线耳机
658	85182100	单喇叭音箱
659	85182200	多喇叭音箱
660	85183000	耳机、耳塞机
661	85193000	转盘(唱机唱盘)
662	85198112	装有声音重放装置的盒式磁带型录音机
663	85198119	使用磁性媒体的其他声音录制或重放设备
664	85198121	不带录音功能的激光唱机
665	85198131	装有声音重放装置的闪速存储器型声音录制设备
666	85198910	不带录制装置的其他唱机(不论是否带有扬声器)
667	85198990	其他声音录制或重放设备
668	85211011	磁带型广播级录像机
669	85211019	磁带型录像机(广播级录像机除外)
670	85219011	视频高密光盘(VCD)播放机
671	85219012	数字化视频光盘(DVD)播放机
672	85219019	其他激光视盘播放机
673	85219090	其他视频信号录制或重放设备
674	85229010	转盘或唱机用零附件
675	85229021	盒式磁带录音机或放声机用走带机构(机芯),不论是否装有磁头
676	85229029	盒式磁带录音机或放声机用其他零件、附件
677	85232110	未录制的磁条卡
678	85232911	未录制磁盘
679	85232921	未录制的宽度不超过4毫米的磁带
680	85232922	未录制的宽度超过4毫米,但不超过6.5毫米的磁带
681	85232923	未录制的宽度超过6.5毫米的磁带
682	85232929	已录制的其他磁带
683	85234100	未录制的光学媒体
684	85234910	仅用于重放声音信息的已录制光盘
685	85235110	未录制的闪速存储器
686	85235910	未录制的其他半导体媒体
687	85238011	已录制的唱片
688	85238099	其他已录制媒体
689	85258033	非特种用途的家用型视频摄录一体机
690	85271200	不需外接电源的袖珍盒式磁带收放机

序号	税则号列 ^①	商品简称 ^②
691	85271300	不需外接电源的其他收录(放)音组合机
692	85271900	不需外接电源的其他无线电收音机
693	85279100	其他收录(放)音组合机
694	85279200	带时钟的收音机
695	85279900	其他无线电广播接收设备
696	85287190	不带显示屏的单色电视接收机
697	85351000	用于电压超过1000伏的线路的熔断器
698	85352990	用于电压高于750千伏的线路的自动断路器
699	85353010	用于电压在72.5千伏及以上,但不高于220千伏的线路的隔离开关及断续开关
700	85353020	用于电压高于220千伏,但不高于750千伏的线路的隔离开关及断续开关
701	85372010	用于电压在500千伏及以上线路的全封闭组合式高压开关装置
702	85392290	功率不超过200瓦、额定电压超过100伏的白炽灯泡(科研、医疗专用的除外)
703	85392991	电压不超过12伏的白炽灯泡
704	85414020	太阳能电池
705	85442000	同轴电缆及其他同轴电导体
706	85444929	额定电压超过80伏,但不超过1000伏的其他无接头电导体
707	85446012	额定电压超过1000伏,但不超过35千伏的电缆
708	86071100	铁道或电车道车辆的驾驶转向架
709	86071200	铁道或电车道车辆的非驾驶转向架
710	87021091	仅装柴油或半柴油发动机的大型客车(30座及以上)
711	87021092	仅装柴油或半柴油发动机的中型客车(20座至29座)
712	87022091	装柴油或半柴油发动机的混合动力电动大型客车(30座及以上)
713	87022092	装柴油或半柴油发动机的混合动力电动中型客车(20座至29座)
714	87022093	装柴油或半柴油发动机的混合动力电动小型客车(10座至19座)
715	87023010	装点燃式发动机的混合动力电动大型客车(30座及以上)
716	87023020	装点燃式发动机的混合动力电动中型客车(20座至29座)
717	87023030	装点燃式发动机的混合动力电动小型客车(10座至19座)
718	87024010	电动大型客车(30座及以上)
719	87024020	电动中型客车(20座至29座)
720	87024030	电动小型客车(10座至19座)
721	87029010	其他大型客车(30座及以上)
722	87029020	其他中型客车(20座至29座)
723	87029030	其他小型客车(10座至19座)
724	87116000	电动摩托车及脚踏两用车
725	87119000	其他摩托车及脚踏两用车
726	89069020	非机动船舶
727	90031100	塑料制眼镜架
728	90065910	激光照相排版设备
729	90101099	其他胶卷用的自动显影装置及设备
730	90105021	电影用的其他洗印装置
731	90109010	电影洗印用洗印装置的零附件
732	90221200	X射线断层检查仪
733	90222910	γ射线无损探伤检测仪
734	90283011	单相感应式电度表
735	90283012	三相感应式电度表
736	90283019	其他电度表
737	90289090	非工业用计量仪表的零件、附件
738	94015900	柳条及类似材料制的坐具
739	94035010	卧室用红木家具
740	94038200	竹制家具
741	94038300	藤制家具

序号	税则号列 ^①	商品简称 ^②
742	94038910	柳条及类似材料制家具
743	95043090	投币式其他游戏用品
744	95045019	其他与电视接收机配套使用的游戏机
745	95045091	其他视频游戏控制器及设备零件及附件
746	95049010	其他电子游戏机
747	96011000	已加工的兽牙及其制品
748	96020090	已加工植物或矿物质雕刻料及制品
749	97040010	使用或未使用的邮票

第二部分（10%）

750	87021020	仅装柴油或半柴油发动机的机坪客车
751	87022010	装柴油或半柴油发动机的混合动力电动机坪客车
752	87031011	全地形车
753	87031019	其他高尔夫球车及类似车辆
754	87031090	雪地行走专用车
755	87032130	仅装点燃式发动机的小轿车，排气量≤1L
756	87032140	仅装点燃式发动机的越野车，排气量≤1L
757	87032150	仅装点燃式发动机的小客车，排气量≤1L
758	87032190	仅装点燃式发动机的其他车辆，排气量≤1L
759	87032230	仅装点燃式发动机的小轿车，1L<排气量≤1.5L
760	87032240	仅装点燃式发动机的越野车，1L<排气量≤1.5L
761	87032250	仅装点燃式发动机的小客车，1L<排气量≤1.5L
762	87032290	仅装点燃式发动机的其他车辆，1L<排气量≤1.5L
763	87032341	仅装点燃式发动机的小轿车，1.5L<排气量≤2L
764	87032342	仅装点燃式发动机的越野车，1.5L<排气量≤2L
765	87032343	仅装点燃式发动机的小客车，1.5L<排气量≤2L
766	87032349	仅装点燃式发动机的其他车辆，1.5L<排气量≤2L
767	87032351	仅装点燃式发动机的小轿车，2L<排气量≤2.5L
768	87032352	仅装点燃式发动机的越野车，2L<排气量≤2.5L
769	87032353	仅装点燃式发动机的小客车，2L<排气量≤2.5L
770	87032359	仅装点燃式发动机的其他车辆，2L<排气量≤2.5L
771	87032361	仅装点燃式发动机的小轿车，2.5L<排气量≤3L
772	87032362	仅装点燃式发动机的越野车，2.5L<排气量≤3L
773	87032363	仅装点燃式发动机的小客车，2.5L<排气量≤3L
774	87032369	仅装点燃式发动机的其他车辆，2.5L<排气量≤3L
775	87032411	仅装点燃式发动机的小轿车，3L<排气量≤4L
776	87032412	仅装点燃式发动机的越野车，3L<排气量≤4L
777	87032413	仅装点燃式发动机的小客车，3L<排气量≤4L
778	87032419	仅装点燃式发动机的其他车辆，3L<排气量≤4L
779	87032421	仅装有点燃式发动机的小轿车，排气量>4L
780	87032422	仅装有点燃式发动机的越野车，排气量>4L
781	87032423	仅装有点燃式发动机的小客车，排气量>4L
782	87032429	仅装有点燃式发动机的其他车辆，排气量>4L
783	87033111	仅装柴油或半柴油发动机的小轿车，排气量≤1L
784	87033119	仅装柴油或半柴油发动机的其他车辆，排气量≤1L
785	87033121	仅装柴油或半柴油发动机的小轿车，1L<排气量≤1.5L
786	87033122	仅装柴油或半柴油发动机的越野车，1L<排气量≤1.5L
787	87033123	仅装柴油或半柴油发动机的小客车，1L<排气量≤1.5L
788	87033129	仅装柴油或半柴油发动机的其他车辆，1L<排气量≤1.5L
789	87033211	仅装柴油或半柴油发动机的小轿车，1.5L<排气量≤2L
790	87033212	仅装柴油或半柴油发动机的越野车，1.5L<排气量≤2L
791	87033213	仅装柴油或半柴油发动机的小客车，1.5L<排气量≤2L

序号	税则号列 ^①	商品简称 ^②
792	87033219	仅装柴油或半柴油发动机的其他车辆, 1.5L<排气量≤2L
793	87033221	仅装柴油或半柴油发动机的小轿车, 2L<排气量≤2.5L
794	87033222	仅装柴油或半柴油发动机的越野车, 2L<排气量≤2.5L
795	87033223	仅装柴油或半柴油发动机的小客车, 2L<排气量≤2.5L
796	87033229	仅装柴油或半柴油发动机的其他车辆, 2L<排气量≤2.5L
797	87033311	仅装柴油或半柴油发动机的小轿车, 2.5L<排气量≤3L
798	87033312	仅装柴油或半柴油发动机的越野车, 2.5L<排气量≤3L
799	87033313	仅装柴油或半柴油发动机的小客车, 2.5L<排气量≤3L
800	87033319	仅装柴油或半柴油发动机的其他车辆, 2.5L<排气量≤3L
801	87033321	仅装柴油或半柴油发动机的小轿车, 3L<排气量≤4L
802	87033322	仅装柴油或半柴油发动机的越野车, 3L<排气量≤4L
803	87033323	仅装柴油或半柴油发动机的小客车, 3L<排气量≤4L
804	87033329	仅装柴油或半柴油发动机的其他车辆, 3L<排气量≤4L
805	87033361	仅装柴油或半柴油发动机的小轿车, 排气量>4L
806	87033362	仅装柴油或半柴油发动机的越野车, 排气量>4L
807	87033363	仅装柴油或半柴油发动机的小客车, 排气量>4L
808	87033369	仅装柴油或半柴油发动机的其他车辆, 排气量>4L
809	87034011	装有点燃式发动机的混合动力电动小轿车(非插电), 排气量≤1L
810	87034012	装有点燃式发动机的混合动力电动越野车(非插电), 排气量≤1L
811	87034013	装有点燃式发动机的混合动力电动小客车(非插电), 排气量≤1L
812	87034019	装有点燃式发动机的其他混合动力电动车(非插电), 排气量≤1L
813	87034021	装有点燃式发动机的混合动力电动小轿车(非插电), 1L<排气量≤1.5L
814	87034022	装有点燃式发动机的混合动力电动越野车(非插电), 1L<排气量≤1.5L
815	87034023	装有点燃式发动机的混合动力电动小客车(非插电), 1L<排气量≤1.5L
816	87034029	装有点燃式发动机的其他混合动力电动车(非插电), 1L<排气量≤1.5L
817	87034031	装有点燃式发动机的混合动力电动小轿车(非插电), 1.5L<排气量≤2L
818	87034032	装有点燃式发动机的混合动力电动越野车(非插电), 1.5L<排气量≤2L
819	87034033	装有点燃式发动机的混合动力电动小客车(非插电), 1.5L<排气量≤2L
820	87034039	装有点燃式发动机的其他混合动力电动车(非插电), 1.5L<排气量≤2L
821	87034041	装有点燃式发动机的混合动力电动小轿车(非插电), 2L<排气量≤2.5L
822	87034042	装有点燃式发动机的混合动力电动越野车(非插电), 2L<排气量≤2.5L
823	87034043	装有点燃式发动机的混合动力电动小客车(非插电), 2L<排气量≤2.5L
824	87034049	装有点燃式发动机的其他混合动力电动车(非插电), 2L<排气量≤2.5L
825	87034051	装有点燃式发动机的混合动力电动的小轿车(非插电), 2.5L<排气量≤3L
826	87034052	装有点燃式发动机的混合动力电动越野车(非插电), 2.5L<排气量≤3L
827	87034053	装有点燃式发动机的混合动力电动小客车(非插电), 2.5L<排气量≤3L
828	87034059	装有点燃式发动机的其他混合动力电动车(非插电), 2.5L<排气量≤3L
829	87034061	装有点燃式发动机的混合动力电动小轿车(非插电), 3L<排气量≤4L
830	87034062	装有点燃式发动机的混合动力电动越野车(非插电), 3L<排气量≤4L
831	87034063	装有点燃式发动机的混合动力电动小客车(非插电), 3L<排气量≤4L
832	87034069	装有点燃式发动机的其他混合动力电动车(非插电), 3L<排气量≤4L
833	87034071	装有点燃式发动机的混合动力电动小轿车(非插电), 排气量>4L
834	87034072	装有点燃式发动机的混合动力电动越野车(非插电), 排气量>4L
835	87034073	装有点燃式发动机的混合动力电动小客车(非插电), 排气量>4L
836	87034079	装有点燃式发动机的其他混合动力电动车(非插电), 排气量>4L
837	87034090	装有点燃式发动机的其他混合动力电动车(非插电)
838	87035011	装有压燃式发动机的混合动力电动小轿车(非插电), 排气量≤1L
839	87035019	装有压燃式发动机的其他混合动力电动车(非插电), 排气量≤1L
840	87035021	装有压燃式发动机的混合动力电动小轿车(非插电), 1L<排气量≤1.5L
841	87035022	装有压燃式发动机的混合动力电动越野车(非插电), 1L<排气量≤1.5L
842	87035023	装有压燃式发动机的混合动力电动小客车(非插电), 1L<排气量≤1.5L

序号	税则号列 ^①	商品简称 ^②
843	87035029	装有压燃式发动机的其他混合动力电动车（非插电），1L<排气量≤1.5L
844	87035031	装有压燃式发动机的混合动力电动小轿车（非插电），1.5L<排气量≤2L
845	87035032	装有压燃式发动机的混合动力电动越野车（非插电），1.5L<排气量≤2L
846	87035033	装有压燃式发动机的混合动力电动小客车（非插电），1.5L<排气量≤2L
847	87035039	装有压燃式发动机的其他混合动力电动车（非插电），1.5L<排气量≤2L
848	87035041	装有压燃式发动机的混合动力电动小轿车（非插电），2L<排气量≤2.5L
849	87035042	装有压燃式发动机的混合动力电动越野车（非插电），2L<排气量≤2.5L
850	87035043	装有压燃式发动机的混合动力电动小客车（非插电），2L<排气量≤2.5L
851	87035049	装有压燃式发动机的其他混合动力电动车（非插电），2L<排气量≤2.5L
852	87035051	装有压燃式发动机的混合动力电动小轿车（非插电），2.5L<排气量≤3L
853	87035052	装有压燃式发动机的混合动力电动越野车（非插电），2.5L<排气量≤3L
854	87035053	装有压燃式发动机的混合动力电动小客车（非插电），2.5L<排气量≤3L
855	87035059	装有压燃式发动机的其他混合动力电动车（非插电），2.5L<排气量≤3L
856	87035061	装有压燃式发动机的混合动力电动小轿车（非插电），3L<排气量≤4L
857	87035062	装有压燃式发动机的混合动力电动越野车（非插电），3L<排气量≤4L
858	87035063	装有压燃式发动机的混合动力电动小客车（非插电），3L<排气量≤4L
859	87035069	装有压燃式发动机的其他混合动力电动车（非插电），3L<排气量≤4L
860	87035071	装有压燃式发动机的混合动力电动小轿车（非插电），排气量>4L
861	87035072	装有压燃式发动机的混合动力电动越野车（非插电），排气量>4L
862	87035073	装有压燃式发动机的混合动力电动小客车（非插电），排气量>4L
863	87035079	装有压燃式发动机的其他混合动力电动车（非插电），排气量>4L
864	87035090	装有压燃式发动机的其他混合动力电动车（非插电）
865	87036000	装有点燃式发动机的混合动力电动车（可插电）
866	87037000	装有压燃式发动机的混合动力电动车（可插电）
867	87038000	纯电动车
868	87039000	其他车辆
869	87041030	非公路用电动轮货运自卸车
870	87041090	其他非公路用货运自卸车
871	87042100	装有柴油或半柴油发动机的货车，车重≤5吨
872	87042230	装有柴油或半柴油发动机的货车，5吨<车重<14吨
873	87042240	装有柴油或半柴油发动机的货车，14吨≤车重≤20吨
874	87042300	装有柴油或半柴油发动机的货车，车重>20吨
875	87043100	装有点燃式发动机的货车，车重≤5吨
876	87043230	装有点燃式发动机的货车，5吨<车重≤8吨
877	87043240	装有点燃式发动机的货车，车重>8吨
878	87049000	其他货车
879	87089921	大型客车用车架
880	87089929	大型客车用其他零件、附件
881	87089941	柴、汽油轻型货车用车架
882	87089949	柴、汽油轻型货车用其他零件、附件
883	87111000	摩托车及脚踏两用车，气缸容量≤50毫升
884	87112010	摩托车及脚踏两用车，50毫升<气缸容量≤100毫升
885	87112020	摩托车及脚踏两用车，100毫升<气缸容量≤125毫升
886	87112030	摩托车及脚踏两用车，125毫升<气缸容量≤150毫升
887	87112040	摩托车及脚踏两用车，150毫升<气缸容量≤200毫升
888	87112050	摩托车及脚踏两用车，200毫升<气缸容量≤250毫升
889	87113010	摩托车及脚踏两用车，250毫升<气缸容量≤400毫升
890	87113020	摩托车及脚踏两用车，400毫升<气缸容量≤500毫升
891	87163110	油罐挂车及半挂车
892	90013000	隐形眼镜片
893	90015010	非玻璃材料制变色镜片

序号	税则号列 ^①	商品简称 ^②
894	90049010	变色镜
895	90065290	使用胶片宽度小于35毫米的其他照相机
896	90142010	自动驾驶仪
897	90148000	其他导航仪器及装置
898	90181930	病员监护仪
899	90181949	其他听力诊断装置
900	90189030	内窥镜
901	90229010	X射线影像增强器
902	90303900	检测电压、电流、电阻或功率的其他仪器及装置，带记录装置
903	90318020	坐标测量仪
904	90318031	超声波探伤检测仪
905	90318032	磁粉探伤检测仪
906	90318033	涡流探伤检测仪
907	96190019	成人尿布及尿裤
908	97011019	唐卡以外的手绘油画、粉画及其他画
909	97011020	手绘油画、粉画及其他画的复制品
910	97019000	拼贴画及类似装饰板
911	97030000	各种材料制的雕塑品原件
912	97060000	超过一百年的古物

第三部分（5%）

913	12024100	未去壳花生
914	12093000	草本花卉植物种子
915	12112010	西洋参
916	12129919	桃、梅或李的核及核仁
917	13019090	其他天然树脂、树脂
918	13022000	果胶、果胶酸盐及果胶酸酯
919	15151900	其他亚麻子油及其分离品
920	15219010	蜂蜡
921	16023100	制作或保藏的火鸡肉及杂碎
922	16023291	制作或保藏的鸡胸肉
923	17021100	无水乳糖，按重量计干燥状态的乳糖含量 $\geq 99\%$
924	17021900	其他乳糖及乳糖浆
925	18061000	加糖或其他甜物质的可可粉
926	19023010	米粉干
927	19043000	碾碎的干小麦
928	20029090	非用醋制作的绞碎番茄
929	20041000	非用醋制作的冷冻马铃薯
930	20051000	非用醋制作的未冷冻均化蔬菜
931	20081920	其他果仁罐头
932	20083090	非用醋制作的其他柑桔属水果
933	20089990	用其他方法制作或保藏的其他植物可食用部分
934	20091200	白利糖度值不超过20的非冷冻橙汁
935	20091900	其他橙汁
936	21032000	番茄沙司及其他番茄调味汁
937	21033000	芥子粉及其调味品
938	21042000	均化混合食品
939	21069090	其他税号未列名的食品
940	22042200	中等包装的鲜葡萄酿造的酒
941	22059000	其他包装的味美思酒及类似酒
942	22083000	威士忌酒
943	23011019	不适于供人食用的其他动物的肉骨粉

序号	税则号列 ^①	商品简称 ^②
944	23024000	其他谷物的糠、麸等残渣, 不论是否制成团粒
945	23032000	甜菜渣、甘蔗渣及制糖过程中的其他残渣
946	23033000	酿造及蒸馏过程中的糟粕及残渣
947	24012010	部分或全部去梗的烤烟
948	24021000	烟草制的雪茄烟
949	24022000	烟草制的卷烟
950	24029000	烟草代用品制成的雪茄烟及卷烟
951	26131000	已焙烧钼矿砂及其精矿
952	26139000	其他钼矿砂及其精矿
953	27131110	硫含量小于3%的未煅烧石油焦
954	27131290	其他已煅烧石油焦
955	28013010	氟
956	28047010	黄磷(白磷)
957	28053011	钷
958	28053013	铽
959	28053016	镱
960	28053021	已相互混合或熔合的稀土金属、钷及铽, 电池级
961	28054000	汞
962	28062000	氯磺酸
963	28111200	氢氰酸
964	28111920	硒化氢
965	28121100	碳酰二氯(光气)
966	28121300	三氯化磷
967	28121400	五氯化磷
968	28121500	一氯化硫(氯化硫)
969	28121600	二氯化硫
970	28121700	亚硫酸氯
971	28131000	二硫化碳
972	28191000	三氧化铬
973	28220010	四氧化三钴
974	28241000	一氧化铅(铅黄、黄丹)
975	28249010	铅丹及铅橙
976	28252090	锂的氧化物
977	28254000	镍的氧化物及氢氧化物
978	28259011	钨酸
979	28259019	其他钨的氧化物及氢氧化物
980	28259029	其他铋的氧化物及氢氧化物
981	28259039	其他锡的氧化物及氢氧化物
982	28259041	一氧化铈
983	28259049	其他铈的氧化物及氢氧化物
984	28261290	其他氟化铝
985	28261910	铵的氟化物
986	28263000	六氟铝酸钠(人造冰晶石)
987	28281000	商品次氯酸钙及其他钙的次氯酸盐
988	28291910	氯酸钾(洋硝)
989	28291990	其他氯酸盐
990	28309020	硫化锑
991	28311020	钠的次硫酸盐
992	28319000	其他连二亚硫酸盐及次硫酸盐
993	28333010	钾铝矾
994	28352510	饲料级的正磷酸氢钙(磷酸二钙)

序号	税则号列 ^①	商品简称 ^②
995	28369930	碳酸钴
996	28369950	碳酸锆
997	28371110	氰化钠
998	28371120	氧氰化钠
999	28429060	锂镍钴铝氧化物
1000	28461030	碳酸铈
1001	28469013	氧化钆
1002	28469014	氧化铈
1003	28469015	氧化镨
1004	28469016	氧化铽
1005	28469022	氟化镨
1006	28469024	氟化钆
1007	28469025	氟化镨
1008	28469028	混合氯化稀土
1009	28469031	氟化铽
1010	28469032	氟化镨
1011	28469033	氟化镧
1012	28469034	氟化钆
1013	28469035	氟化镨
1014	28469036	氟化钇
1015	28469039	其他氯化稀土
1016	28469041	碳酸镧
1017	28469042	碳酸铽
1018	28469043	碳酸镨
1019	28469044	碳酸钆
1020	28469045	碳酸镨
1021	28469046	碳酸钇
1022	28469049	未混合碳酸稀土
1023	28469094	镨的其他化合物
1024	28469095	镨的其他化合物
1025	30031011	含有氨苄青霉素的混合药品, 未配定剂量
1026	30031012	含有羟氨苄青霉素的混合药品, 未配定剂量
1027	30031013	含有青霉素V的混合药品, 未配定剂量
1028	30031019	含有其他青霉素及青霉素衍生物的混合药品, 未配定剂量
1029	30031090	含有链霉素的混合药品, 未配定剂量
1030	30032011	含有头孢噻肟的混合药品, 未配定剂量
1031	30032012	含有头孢他啶的混合药品, 未配定剂量
1032	30032013	含有头孢西丁的混合药品, 未配定剂量
1033	30032014	含有头孢替唑的混合药品, 未配定剂量
1034	30032015	含有头孢克罗的混合药品, 未配定剂量
1035	30032016	含有头孢呋辛的混合药品, 未配定剂量
1036	30032017	含有头孢三嗪(头孢曲松)的混合药品, 未配定剂量
1037	30032018	含有头孢哌酮的混合药品, 未配定剂量
1038	30032019	含有其他头孢菌素的混合药品, 未配定剂量
1039	30041011	氨苄青霉素药品
1040	30041013	青霉素V药品
1041	30041019	其他青霉素药品
1042	30042011	头孢噻肟药品
1043	30042012	头孢他啶药品
1044	30042014	头孢替唑药品
1045	30042015	头孢克罗药品

序号	税则号列 ^①	商品简称 ^②
1046	30042016	头孢呋辛药品
1047	30042017	头孢三嗪(头孢曲松)药品
1048	30042018	头孢哌酮药品
1049	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
1050	32121000	压印箔
1051	32139000	非成套颜料
1052	34013000	洁肤用的表面活性制品
1053	35052000	以淀粉、糊精或其他改性淀粉为基本成分的胶
1054	36061000	灌注打火机等用的液体或液化气体燃料
1055	36069011	已切成形引火合金
1056	36069019	未切成形引火合金
1057	36069090	其他易燃材料制品
1058	39044000	初级形状的其他氯乙烯共聚物
1059	39053000	初级形状的聚乙烯醇
1060	39074000	初级形状的聚碳酸酯
1061	39077000	聚乳酸
1062	39081011	聚酰胺-6,6切片
1063	39089010	芳香族聚酰胺及其共聚物
1064	39089020	半芳香族聚酰胺及其共聚物
1065	39252000	塑料制门、窗及其框架、门槛
1066	39259000	其他未列名的建筑用塑料制品
1067	41015011	经逆鞣处理的重量>16公斤的整张生牛皮
1068	41015019	未经逆鞣处理的重量>16公斤的整张生牛皮
1069	41019011	其他经逆鞣处理的生牛皮
1070	41041920	其他湿马科动物皮
1071	42060000	肠线、肠膜、膀胱或筋腱制品
1072	44081011	厚度不超过6毫米的用胶合板等多层板制的针叶木饰面用单板
1073	44083111	厚度不超过6毫米的红柳桉木制的饰面用单板
1074	44083911	用胶合板等多层板制的其他非红柳桉木的热带木饰面用单板, 不论是否刨平、砂光、拼接或端部接合, 厚度不超过6毫米
1075	44091010	任何一边、端或面制成连续形状的针叶木地板条(块), 不论其任意一边或面是否刨平、砂光或端部接合
1076	44091090	其他任何一边、端或面制成连续形状的针叶木木材(包括未装拼的拼花地板用板条及缘板), 不论其任意一边或面是否刨平、砂光或端部接合
1077	44109011	麦稻秸秆制碎料板
1078	44109090	其他木质材料制定向刨花板(OSB)及类似板(例如华夫板)
1079	44111291	厚度不超过5毫米的其他中密度木纤维板, 未经机械加工或盖面的
1080	44111391	厚度超过5毫米但未超过9毫米的其他中密度木纤维板, 未经机械加工或盖面的
1081	44111491	厚度超过9毫米的其他中密度木纤维板, 未经机械加工或盖面的
1082	44119421	其他木纤维板, 密度未超过每立方厘米0.35克, 未经机械加工或盖面的
1083	44121020	至少有一表层是非针叶木的, 其他竹制胶合板、单板饰面板及类似的多层板
1084	44121091	至少有一表层是热带木的, 其他竹制胶合板、单板饰面板及类似的多层板
1085	44121092	至少有一表层是木碎料板的, 其他竹制胶合板、单板饰面板及类似的多层板
1086	44129491	至少有一表层是热带木的其他木块芯胶合板, 侧板条芯胶合板及板条芯胶合板
1087	44129492	至少含有一层木碎料板的木块芯胶合板, 侧板条芯胶合板及板条芯胶合板
1088	44129991	至少有一层是热带木的其他木面多层板
1089	44129992	至少含有一层木碎料板的其他木面多层板
1090	44152010	辐射松制的木托板、箱形托盘及其他装载用木板或辐射松制制的托盘护框
1091	44160010	包括桶板的辐射松制大桶、琵琶桶、盆和其他木制箍桶及其零件

序号	税则号列 ^①	商品简称 ^②
1092	44170010	辐射松制的工具、工具支架、工具柄、扫帚及刷子的身及柄;辐射松制鞋靴楦及楦头
1093	44185000	木瓦及木制盖屋板
1094	45011000	未加工或简单加工的天然软木
1095	46012200	藤制的席子、席料及帘子
1096	46012911	灯心草属材料制的的席子、席料及帘子
1097	46012919	其他草制的席子、席料及帘子
1098	46012921	苇帘
1099	46012929	芦苇制的席子、席料
1100	46012990	其他植物材料制席子、席料及帘子
1101	46019210	竹缚条及类似产品
1102	46019290	竹制的其他编结材料产品
1103	46019310	藤缚条及类似产品
1104	46019390	藤制的其他编结材料产品
1105	46019411	稻草制的缚条(绳)
1106	46019419	稻草制的其他编结材料产品
1107	46019491	其他植物材料制的缚条及类似产品
1108	46019499	其他植物材料制的其他编结产品
1109	46019910	其他非植物编结材料制的缚条及类似产品
1110	46021100	竹编制的篮筐及其他制品
1111	46021200	藤编制的篮筐及其他制品
1112	46021920	玉米皮编制的篮筐及其他制品
1113	46021930	柳条编制的篮筐及其他制品
1114	48021010	宣纸
1115	48024000	壁纸原纸
1116	48111000	成卷或成张矩形焦油纸及纸板、沥青纸及纸板
1117	48114900	成卷或成张的其他胶粘纸
1118	48115191	成卷或成张的漂白的每平方米重量超过150克的其他纸、纸板、纤维素絮纸及纤维素纤维网纸
1119	50071010	未漂白或漂白的细丝机织物
1120	50071090	其他细丝机织物
1121	50072021	未漂白或漂白的柞蚕丝≥85%机织物
1122	50072029	其他柞蚕丝≥85%的机织物
1123	50072031	未漂白或漂白的绢丝≥85%机织物
1124	52010000	未梳的棉花
1125	52021000	废棉纱线
1126	52081300	未漂白轻质全棉三、四线斜纹布
1127	52082100	漂白的轻质全棉平纹布
1128	52082300	漂白的轻质全棉三、四线斜纹布
1129	52083300	染色的轻质全棉三、四线斜纹布
1130	52084100	色织的轻质全棉平纹布
1131	52085910	印花的轻质全棉三、四线斜纹布
1132	52095200	印花的重质全棉三、四线斜纹布
1133	52101910	化纤混纺未漂白轻质3、4线斜纹棉布
1134	52102100	与化纤混纺漂白的轻质平纹棉布
1135	52102910	化纤混纺漂白的轻质三线或线斜纹棉布
1136	52102990	与化纤混纺漂白的轻质其他棉布
1137	52105910	化纤混纺印花的轻质三线或四线斜纹棉布
1138	52111900	与化纤混纺未漂白重质其他棉布
1139	52121100	未漂白的其他混纺轻质棉布
1140	53091120	漂白的全亚麻机织物

序号	税则号列 ^①	商品简称 ^②
1141	53092120	漂白的混纺亚麻机织物
1142	53101000	未漂白黄麻或税目5303的其他韧皮纤维织物
1143	53109000	其他黄麻机织物或税目5303的其他韧皮纤维织物
1144	53110012	未漂白全苧麻机织物
1145	53110013	其他全苧麻机织物
1146	53110014	未漂白混纺苧麻机织物
1147	53110015	其他混纺苧麻机织物
1148	53110020	纸纱线机织物
1149	53110030	大麻的机织物
1150	53110090	其他纺织用植物纤维机织物
1151	54021120	非零售用聚对苯二甲酰对苯二胺纺制的长丝高强度纱
1152	54023211	非零售用聚酰胺-6纺制的粗弹力丝
1153	54023290	非零售其他粗尼龙变形纱线
1154	54024520	聚酰胺-6, 6纺制的其他单纱, 未加捻或捻度每米不超过50转
1155	54024600	其他部分定向聚酯纱线, 未加捻或捻度每米不超过50转
1156	54024910	断裂强度大于等于22cN/dtex, 且初始模量大于等于750cN/dtex的聚乙烯纱线, 未加捻或捻度每米不超过50转
1157	54082120	醋酸长丝制未漂白或漂白的机织物
1158	54082220	纯醋酸长丝制染色机织物
1159	54082320	纯醋酸长丝制色织机织物
1160	54082410	纯粘胶长丝制印花机织物
1161	54082420	纯醋酸长丝制印花机织物
1162	54082490	纯其他人造长丝制印花机织物
1163	54083100	未漂白或漂白人造纤维长丝混纺布
1164	55051000	合成纤维废料
1165	55061012	已梳的聚对苯二甲酰对苯二胺纤维短纤
1166	55132310	与棉混纺染色的轻质聚酯斜纹布
1167	55133910	与棉混纺色织的轻质聚酯斜纹布
1168	55133920	与棉混纺色织的其他轻质聚酯布
1169	55133990	与棉混纺色织的轻质其他合成纤维布
1170	55134100	与棉混纺印花的轻质聚酯平纹布
1171	55134910	与棉混纺印花的轻质聚酯斜纹布
1172	55134920	与棉混纺印花的其他轻质聚酯布
1173	55134990	与棉混纺印花的轻质其他合成纤维布
1174	55143020	与棉混纺色织的重质聚酯斜纹布
1175	55144200	与棉混纺印花的重质聚酯斜纹布
1176	55144900	与棉混纺印花的重质其他合成纤维布
1177	55152200	与毛混纺的腈纶布
1178	55162400	与化纤长丝混纺的印花人造纤维布
1179	55163100	与毛混纺的未漂或漂白人造纤维布
1180	55163200	与毛混纺的染色人造纤维布
1181	55163400	与毛混纺的印花人造纤维布
1182	55164400	与棉混纺的印花人造纤维布
1183	55169100	与其他纤维混纺未漂白或漂白人造纤维布
1184	56012210	化学纤维制的卷烟滤嘴
1185	56081100	化纤材料制成的渔网
1186	57031000	毛制簇绒地毯及其他簇绒铺地制品
1187	57032000	尼龙等聚酰胺簇绒地毯及其他簇绒铺地制品
1188	57039000	其他纺织材料簇绒地毯及其他簇绒铺地制品
1189	57050020	化纤制其他地毯及其他铺地制品
1190	58012100	不割绒的棉制纬起绒织物

序号	税则号列 ^①	商品简称 ^②
1191	58012300	其他棉制纬起绒织物
1192	58021100	未漂白棉毛巾织物及类似毛圈机织物
1193	58021900	其他棉毛巾织物及类似毛圈机织物
1194	58022010	丝及绢丝毛巾织物及类似毛圈机织物
1195	58022020	羊毛等毛巾织物及类似毛圈机织物
1196	58022090	其他纺织材料毛巾织物及类似毛圈织物
1197	58023010	丝及绢丝制簇绒织物
1198	58023020	羊毛或动物细毛制簇绒织物
1199	58023030	棉或麻制簇绒织物
1200	58023090	其他纺织材料制簇绒织物
1201	58030010	棉制纱罗
1202	58030020	丝及绢丝制纱罗
1203	58030030	化学纤维制纱罗
1204	58041010	丝及绢丝网眼薄纱及其他网眼织物
1205	58042910	丝及绢丝机制花边
1206	58042990	其他纺织材料制机制花边
1207	58043000	手工制花边
1208	58050010	手工针绣嵌花装饰毯
1209	58050090	“哥白林”等手织装饰毯
1210	58063920	毛制其他狭幅机织物
1211	58064010	棉或麻粘合有经纱无纬纱狭幅织物
1212	58090010	与棉混制金属线布及含金属纱线布
1213	58109100	棉制见底布的刺绣品
1214	58110010	丝及绢丝制绗缝被褥状纺织品
1215	58110020	羊毛或动物细毛制绗缝被褥状纺织品
1216	58110090	其他纺织材料制绗缝被褥状纺织品
1217	59019092	化纤制描图布、帽里硬衬布等
1218	59022000	聚酯高强力纱制的帘子布
1219	59041000	列诺伦(亚麻油地毡)
1220	59049000	以织物为底涂布的铺地品
1221	60012900	其他材料制针织或钩编毛圈绒头布
1222	60024010	宽≤30cm, 弹性纱线≥5%棉针织、钩编织物
1223	60024020	宽≤30cm, 弹性纱线≥5%丝及绢丝制针织、钩编织物
1224	60024030	宽≤30cm, 弹性纱线≥5%合成纤维制针织、钩编织物
1225	60024040	宽≤30cm, 弹性纱线≥5%人造纤维制针织、钩编织物
1226	60024090	宽≤30cm, 弹性纱线≥5%其他纺织材料针织、钩编织物
1227	60029020	宽≤30cm含橡胶线的丝及绢丝制针织、钩编织物
1228	60031000	宽≤30cm羊毛或动物细毛制的针织、钩编织物
1229	60034000	宽≤30cm人造纤维制的针织、钩编织物
1230	60041020	宽>30cm, 弹性纱线≥5%丝及绢丝制针织、钩编织物
1231	60049020	宽>30cm含橡胶线的丝及绢丝制针织、钩编织物
1232	60052100	未漂白或漂白棉制的其他经编织物
1233	60052200	染色棉制的其他经编织物
1234	60052300	色织棉制的其他经编织物
1235	60052400	印花棉制的其他经编织物
1236	60053900	其他印花合成纤维制的其他经编织物
1237	60054100	未漂白或漂白人造纤维制的其他经编织物
1238	60054400	印花人造纤维制的其他经编织物
1239	60059010	羊毛或动物细毛制的其他经编织物
1240	60064100	未漂白或漂白人造纤维制的其他针织、钩编织物
1241	60064400	印花人造纤维制的其他针织、钩编织物

序号	税则号列 ^①	商品简称 ^②
1242	61159400	毛制针织或钩编短袜及其他袜类
1243	61169200	棉制其他针织或钩编手套
1244	62101090	其他纺织材料制毡呢或无纺织物服装
1245	63011000	电暖毯
1246	63022920	麻制印花床上用织物制品
1247	63023929	麻制其他床上用织物制品
1248	63031931	棉制针织的窗帘
1249	63031991	其他纺织材料制针织的窗帘
1250	63049390	合纤制其他非针织、非钩编装饰制品
1251	63049929	麻制其他非针织非钩编的装饰制品
1252	63049990	其他纺织材料制非针织非钩编装饰制品
1253	63061910	麻制油苫布、天篷及遮阳篷
1254	63061990	其他纺织材料制油苫布、天篷及遮阳篷
1255	63063010	合纤制风帆
1256	63064090	其他纺织材料制充气褥垫
1257	63072000	救生衣、安全带
1258	63090000	旧衣物
1259	64034000	装有金属护鞋头的其他皮革面鞋靴
1260	64069099	其他鞋靴零件
1261	65050091	成品毡呢帽类
1262	65069100	橡胶或塑料制帽类
1263	65069920	毛皮制帽类
1264	65070000	帽类附件
1265	67010000	已加工羽毛、羽绒及其制品
1266	67021000	塑料制花、叶、果实及其制品
1267	67029010	羽毛制花、叶、果实及其制品
1268	67042000	人发制假发
1269	68021010	大理石制砖、瓦,方块及类似品
1270	68021090	其他石料制砖瓦、方块及类似品
1271	68022120	简单切削并具有一个平面的石灰华及制品
1272	68022190	简单切削并具有一个平面的蜡石及制品
1273	68022910	简单切削并具有一个平面的其他石灰石及制品
1274	68029110	大理石,石灰华及蜡石制石刻
1275	68029210	其他石灰石制石刻
1276	68029311	花岗岩制石刻墓碑石
1277	68029319	其他花岗岩制石刻
1278	68029910	其他石制成的石刻
1279	68029990	其他已加工石及制品
1280	68030010	已加工板岩及板岩制品
1281	68030090	粘聚板岩制品
1282	68109110	钢筋混凝土和预应力混凝土管、杆、板、桩等
1283	68152000	泥煤制品
1284	69072310	按重量计吸水率>10%且其最大表面积以可置入边长<7厘米的方格为限的贴面砖、铺面砖
1285	69073010	其最大表面积以可置入边长<7厘米的方格为限的镶嵌砖(马赛克)及其类似品
1286	69073090	其他镶嵌砖(马赛克)及其类似品
1287	69074010	其最大表面积以可置入边长<7厘米的方格为限的饰面陶瓷
1288	69099000	农业用、运输或盛装货物用陶瓷容器
1289	69111021	瓷制厨房刀具
1290	69141000	其他瓷制品
1291	70151090	其他视力矫正眼镜用镜片坯件

序号	税则号列 ^①	商品简称 ^②
1292	70159020	平光变色镜片坯件
1293	70189000	玻璃假眼；灯工方法制的玻璃塑像及玻璃饰品
1294	71012290	其他已加工的养殖珍珠
1295	71039910	经其他加工的翡翠
1296	71039930	碧玺
1297	71039940	软玉
1298	71042010	未加工合成或再造钻石
1299	71051020	人工合成钻石粉末
1300	71131110	镶嵌钻石的银首饰及其零件
1301	71159090	其他用途的贵或包贵金属制品
1302	71179000	未列名材料制仿首饰
1303	72029999	其他铁合金
1304	72101100	镀锡的铁或非合金钢厚宽平板轧材
1305	72261100	取向性硅电钢窄板
1306	73151110	自行车滚子链
1307	73151120	摩托车滚子链
1308	73211210	煤油炉
1309	73211290	使用液体燃料的其他家用炉灶
1310	73211900	其他炊事用具及加热板
1311	73218200	使用液体燃料的其他家用器具
1312	73229000	非电热钢铁制空气加热器、暖气分布器及零件
1313	73239410	钢铁搪瓷面盆
1314	73239420	钢铁搪瓷烧锅
1315	73249000	其他钢铁卫生器具及零件
1316	73259100	可锻性铸铁及铸钢研磨机的研磨球
1317	74061090	其他铜合金制非片状粉末
1318	74181010	铜制擦锅器、洗擦用块垫、手套及类似品
1319	74181020	铜制非电热家用烹饪、供暖器具
1320	74199190	非工业用铸造、模压、冲压铜制品
1321	75040020	合金镍粉及片状粉末
1322	76020000	铝废碎料
1323	76061191	0.28mm≤厚度≤0.35mm的铝合金制矩形铝板片带
1324	76151010	铝的擦锅器及洗擦用的块垫、手套及类似品
1325	81099000	锻轧锆及锆制品
1326	82122000	安全剃刀片
1327	83051000	活页夹或宗卷夹的附件
1328	83062910	景泰兰雕塑像及其他装饰品
1329	84021190	45吨/每小时<蒸发量<900吨/每小时的发电锅炉
1330	84039000	集中供暖用热水锅炉的零件
1331	84041020	集中供暖锅炉辅助设备
1332	84068200	输出功率≤40MW的汽轮机
1333	84072100	船用舷外点燃式发动机
1334	84101200	水轮机及水轮，1000kW<功率≤10000kW
1335	84101310	冲击式水轮机及水轮，功率>30000kW
1336	84101320	贯流水轮机及水轮，功率>35000kW
1337	84101330	水泵式水轮机及水轮，功率>200000kW
1338	84112100	功率≤1100kW的涡轮螺桨发动机
1339	84118100	功率≤5000kW的其他燃气轮机
1340	84118200	功率>5000kW的其他燃气轮机
1341	84122990	其他液压动力装置
1342	84123900	其他气压动力装置

序号	税则号列 ^①	商品简称 ^②
1343	84128000	其他发动机及动力装置
1344	84131900	其他装有或可装计量装置的泵
1345	84135031	往复式柱塞泵
1346	84136040	螺杆回转泵
1347	84137010	转速 ≥ 10000 转/分离心泵
1348	84137099	其他离心泵
1349	84139100	液体泵用零件
1350	84143014	功率 $> 5\text{kW}$ 的空调用压缩机
1351	84148040	空气及其他气体压缩机
1352	84149019	其他用于制冷设备的压缩机零件
1353	84183029	制冷温度 $> -40^{\circ}\text{C}$, 容积 $\leq 500\text{L}$ 柜式冷冻箱
1354	84184021	制冷温度 $> -40^{\circ}\text{C}$, 容积 $500-900\text{L}$ 立式冷冻箱
1355	84184029	制冷温度 $> -40^{\circ}\text{C}$, 容积 $\leq 500\text{L}$ 立式冷冻箱
1356	84186990	其他制冷设备
1357	84191100	燃气快速热水器
1358	84223021	水泥全自动灌包机
1359	84264990	其他不带胶轮的自推进起重机
1360	84269100	供装于公路车辆的其他起重机
1361	84304122	钻探深度 < 6000 米履带式自推进钻机
1362	84335920	棉花采摘机
1363	84371010	光学色差谷物颗粒选别机(色选机)
1364	84431200	办公室用片取进料式胶印机
1365	84440020	合成纤维短丝纺丝机
1366	84440030	人造纤维纺丝机
1367	84451111	棉纤维清梳联合机
1368	84451112	棉纤维自动抓棉机
1369	84451113	棉纤维梳棉机
1370	84451119	其他棉纤维梳理机
1371	84451210	棉纺织纤维精梳机
1372	84451290	其他纺织纤维精梳机
1373	84451310	拉伸机
1374	84451329	其他粗纱机
1375	84452031	转杯纺纱机
1376	84452041	棉环锭细纱机
1377	84452090	其他纺纱机
1378	84459010	整经机
1379	84462110	宽度 $> 30\text{cm}$ 的梭织动力地毯织机
1380	84462190	宽度 $> 30\text{cm}$ 的其他梭织动力织机
1381	84462900	宽度 $> 30\text{cm}$ 的梭织非动力织机
1382	84529011	家用型缝纫机用旋梭
1383	84529091	其他缝纫机用旋梭
1384	84538000	毛皮及其他皮革的制作或修理机器
1385	84552130	线材轧机
1386	84593900	切削金属的其他镗铣机床
1387	84595100	切削金属的升降台式数控铣床
1388	84596910	切削金属的非数控龙门铣床
1389	84601290	其他数控平面磨床
1390	84602390	其他数控外圆磨床
1391	84602490	其他数控磨床
1392	84602912	其他高精度内圆磨床
1393	84612010	牛头刨床

序号	税则号列 ^①	商品简称 ^②
1394	84612020	插床
1395	84619011	龙门刨床
1396	84619019	其他刨床
1397	84623910	非数控板带纵剪机
1398	84631019	其他冷拔管机
1399	84672920	电刨
1400	84723090	其他信件分类、折叠、装封等机器
1401	84762900	其他饮料自动销售机
1402	84793000	复合板加工机器
1403	84812010	油压传动阀
1404	85011010	输出功率不超过37.5瓦的玩具电动机
1405	85016200	输出功率超过75千伏安，但不超过375千伏安的交流发电机
1406	85021100	输出功率不超过75千伏安的柴油发电机组
1407	85043390	额定容量超过16千伏安，但不超过500千伏安的其他变压器
1408	85043410	额定容量超过500千伏安的互感器
1409	85044015	功率小于10千瓦，精度低于千分之一的交流稳压电源
1410	85063000	氧化汞的原电池及原电池组
1411	85073000	镍镉蓄电池
1412	85078030	全钒液流电池
1413	85094090	食品研磨机及搅拌器
1414	85098010	地板打蜡机
1415	85131010	手电筒
1416	85161020	即热式电热水器
1417	85161090	其他电热的快速热水器及浸入式液体加热器
1418	85162100	储存式散热器
1419	85166030	电饭锅
1420	85166040	电炒锅
1421	85198111	未装有声音录制装置的盒式磁带型声音重放装置
1422	85198139	使用半导体媒体的其他声音录制或重放设备
1423	85211020	磁带型放像机
1424	85221000	拾音头
1425	85235120	已录制的闪速存储器
1426	85235920	已录制的其他半导体媒体
1427	85258012	非特种用途的广播级电视摄像机
1428	85258013	非特种用途的其他电视摄像机
1429	85272100	需外接电源的汽车用收录(放)音组合机
1430	85272900	需外接电源的汽车用其他无线电收音机
1431	85284910	其他彩色阴极射线管监视器
1432	85285292	其他彩色监视器，可连接税目8471的自动数据处理设备，但非专用于税目8471的自动数据处理系统
1433	85285299	其他单色监视器，可连接税目8471的自动数据处理设备
1434	85286290	其他单色投影机，可连接税目8471的自动数据处理设备
1435	85287211	阴极射线显像管彩色模拟电视
1436	85287212	阴极射线显像管彩色数字电视
1437	85287219	其他阴极射线显像管彩色电视
1438	85287231	等离子彩色模拟电视
1439	85287239	其他等离子彩色电视
1440	85287291	其他彩色模拟电视
1441	85287299	其他彩色电视
1442	85329090	税目8532所列其他货品用零件
1443	85392190	其他卤钨灯

序号	税则号列 ^①	商品简称 ^②
1444	85392999	税目8539中其他未列名的白炽灯泡
1445	85393120	火车、航空器及船舶用的热阴极荧光灯
1446	85393920	火车、航空器及船舶用的其他放电灯管
1447	85401100	彩色阴极射线电视显像管
1448	85401200	单色阴极射线电视显像管
1449	86090011	20英尺保温式集装箱
1450	86090021	40英尺保温式集装箱
1451	86090022	40英尺罐式集装箱
1452	86090029	40英尺其他集装箱
1453	86090030	45、48、53英尺的集装箱
1454	87019110	功率≤18千瓦的拖拉机
1455	87019210	18千瓦<功率≤37千瓦的拖拉机
1456	87021093	仅装柴油或半柴油发动机的小型客车(10座至19座)
1457	87059051	航空电源车(频率为400赫兹)
1458	87059060	飞机加油车、调温车、除冰车
1459	87060030	大型客车底盘
1460	87060040	汽车起重机底盘
1461	87085071	牵引车、拖拉机用驱动桥及其零件
1462	87085072	大型客车用驱动桥及其零件
1463	87088090	其他机动车辆用的悬挂减震器及其零件
1464	87089110	水箱散热器
1465	87089200	消声器、排气管及其零件
1466	87089410	牵引车、拖拉机用转向盘、转向柱、转向器及其零件
1467	87089420	大型客车用转向盘、转向柱、转向器及其零件
1468	87089430	非公路自卸车用转向盘、转向柱、转向器及其零件
1469	87089440	柴、汽油轻型货车用转向盘、转向柱、转向器及其零件
1470	87089490	其他未列名机动车辆用转向盘、转向柱、转向器及其零件
1471	87114000	摩托车及脚踏两用车,500毫升<气缸容量≤800毫升
1472	87169000	挂车、半挂车及非机动车用零件
1473	89039200	汽艇,装有舷外发动机的除外
1474	89071000	充气筏
1475	90071010	高速摄影机
1476	90071090	其他摄影机
1477	90072010	数字式放映机
1478	90085031	正射投影仪
1479	90089020	照片放大机及缩片机的零附件
1480	90101010	电影胶卷用的自动显影装置及设备
1481	90101091	其他彩色胶卷用的自动显影及设备
1482	90106000	银幕及其他投影屏幕
1483	90181100	心电图记录仪
1484	90181210	B型超声波诊断仪
1485	90181291	彩色超声波诊断仪
1486	90181990	其他电气诊断装置
1487	90184990	牙科用其他仪器及器具
1488	90189050	透热疗法设备
1489	90189060	输血设备
1490	90192000	臭氧治疗器、氧气治疗器等治疗用呼吸器具
1491	90221910	低剂量X射线安全检查设备
1492	90248000	测试其他材料的机器及器具
1493	90261000	测量、检验液体流量或液位的仪器及装置
1494	90262010	压力/差压变送器

序号	税则号列 ^①	商品简称 ^②
1495	90262090	其他测量、检验压力的仪器及装置
1496	90268010	测量气体流量的仪器及装置
1497	90269000	检测液体或气体变化量的仪器及装置的零件、附件
1498	90271000	气体或烟雾分析仪
1499	90278091	曝光表
1500	90318010	光纤通信及光纤性能测试仪
1501	90318090	其他未列名的测量或检验仪器、器具及机器
1502	91011910	光电显示式的贵金属电子手表
1503	91011990	其他贵金属电子手表
1504	91012900	非自动上弦贵金属机械手表
1505	91019100	贵金属电子怀表及其他电子表
1506	91019900	贵金属机械怀表及其他机械表
1507	91029900	其他机械怀表、秒表及其他表
1508	91081100	已组装的机械指示式完整电子表芯
1509	91081200	已组装的光电显示式完整电子表芯
1510	91081900	其他已组装的完整电子表芯
1511	91082000	已组装的自动上弦完整表芯
1512	91089010	表面尺寸在33.8毫米及以下的已组装机械完整表芯
1513	91089090	其他已组装完整机械表芯
1514	91091000	已组装的完整电子钟芯
1515	91099000	已组装的完整机械钟芯
1516	91101100	未组装的完整表机芯
1517	91101200	已组装的不完整表机芯
1518	91101900	未组装的不完整表机芯
1519	91109010	未组装的完整的钟机芯
1520	91109090	不完整的钟机芯
1521	91112000	贱金属制的表壳
1522	91118000	非金属制的表壳
1523	91119000	表壳的零件
1524	91122000	钟壳
1525	91131000	贵金属或包贵金属制的表带及零件
1526	91132000	贱金属制的表带及其零件
1527	91139000	非金属制的表带及其零件
1528	91141000	钟、表的发条
1529	91144000	钟、表的夹板及横担(过桥)
1530	91149010	钟、表的宝石轴承
1531	92079000	其他通过电产生或扩大声音的乐器
1532	94043010	羽毛或羽绒填充的睡袋
1533	94059100	税目9405所列物品的玻璃制零件
1534	95064090	其他乒乓球运动用品及器械
1535	95065100	草地网球拍
1536	95066100	草地网球
1537	95081000	流动马戏团及流动动物园
1538	96034019	其他材料制漆刷及类似刷
1539	96034020	油漆块垫及滚筒
1540	96122000	印台
1541	96131000	一次性袖珍气体打火机
1542	96138000	其他打火机
1543	96139000	打火机及打火机零件
1544	97011011	唐卡
1545	97040090	其他使用或未使用的印花税票、首日封

序号	税则号列 ^①	商品简称 ^②
1546	97050000	具有动、植、矿物学意义的收藏品
第四部分（5%）		
1547	27111200	液化丙烷
1548	41039090	其他生皮
1549	41041111	全粒面未剖层或粒面剖层蓝湿牛皮
1550	42022900	以其他材料作面的手提包
1551	42033020	皮革或再生皮革制的子弹带
1552	43040010	人造毛皮
1553	44021000	竹炭，不论是否结块
1554	44041000	针叶木的箍木；木劈条；粗加工的木桩、木棒；木片条
1555	44079700	杨木木材，经纵锯、纵切、刨切或旋切，不论是否刨平、砂光或端部接合，厚度超过6毫米
1556	44079930	其他北美硬阔叶材，经纵锯、纵切、刨切或旋切，不论是否刨平、砂光或端部接合，厚度超过6毫米
1557	44081019	厚度不超过6毫米的其他针叶木饰面用单板
1558	44081090	厚度不超过6毫米的其他针叶木单板
1559	44083919	其他非红柳安木的热带木饰面用单板，不论是否刨平、砂光、拼接或端部接合，厚度不超过6毫米
1560	44083990	其他非红柳安木的热带木制的其他单板，不论是否刨平、砂光、拼接或端部接合，厚度不超过6毫米
1561	44089011	用胶合板等多层板制的其他非针叶木、非热带木饰面用单板，不论是否刨平、砂光、拼接或端部接合，厚度不超过6毫米
1562	44092110	任何一边、端或面制成连续形状的竹地板条（块），不论其任意一边或面是否刨平、砂光或端部接合
1563	44092190	其他任何一边、端或面制成连续形状的竹材（包括未装拼的拼花地板用板条及缘板），不论其任意一边或面是否刨平、砂光或端部接合
1564	44092210	任何一边、端或面制成连续形状的热带木地板条（块），不论其任意一边或面是否刨平、砂光或端部接合
1565	44092290	其他任何一边、端或面制成连续形状的热带木材（包括未装拼的拼花地板用板条及缘板），不论其任意一边或面是否刨平、砂光或端部接合
1566	44092910	任何一边、端或面制成连续形状的其他非针叶木地板条（块），不论其任意一边或面是否刨平、砂光或端部接合
1567	44092990	其他任何一边、端或面制成连续形状的其他非针叶木木材（包括未装拼的拼花地板用板条及缘板），不论其任意一边或面是否刨平、砂光或端部接合
1568	44101100	木制碎料板，不论是否用树脂或其他有机粘合剂粘合
1569	44101900	其他木制类似板（例如，华夫板），不论是否用树脂或其他有机粘合剂粘合
1570	44109019	其他木质材料制碎料板
1571	44111211	厚度不超过5毫米的中密度木纤维板，密度超过每立方厘米0.8克，未经机械加工或盖面的中密度纤维板
1572	44111219	厚度不超过5毫米的中密度木纤维板，密度超过每立方厘米0.8克，经机械加工或盖面的中密度纤维板
1573	44111229	其他厚度不超过5毫米的中密度木纤维板，密度超过每立方厘米0.5克，但未超过每立方厘米0.8克
1574	44111311	厚度超过5毫米但未超过9毫米的中密度木纤维板，密度超过每立方厘米0.8克，未经机械加工或盖面的
1575	44111319	厚度超过5毫米但未超过9毫米的中密度木纤维板，密度超过每立方厘米0.8克，经机械加工或盖面的
1576	44111419	厚度超过9毫米的中密度木纤维板，密度超过每立方厘米0.8克，经机械加工或盖面的
1577	44111429	其他厚度超过9毫米的中密度木纤维板，密度超过每立方厘米0.5克，但未超过每立方厘米0.8克

序号	税则号列 ^①	商品简称 ^②
1578	44111499	厚度超过9毫米的其他中密度木纤维板, 经机械加工或盖面的
1579	44119210	其他木纤维板, 密度超过每立方厘米0.8克, 未经机械加工或盖面的
1580	44119290	其他木纤维板, 密度超过每立方厘米0.8克, 经机械加工或盖面的
1581	44119410	其他木纤维板, 密度超过每立方厘米0.35克, 但未超过每立方厘米0.5克
1582	44119429	其他木纤维板, 密度未超过每立方厘米0.35克, 经机械加工或盖面的
1583	44121019	其他由薄板制的竹制胶合板, 每层厚度不超过6毫米
1584	44121099	其他竹制胶合板、单板饰面板及类似的多层板
1585	44123100	至少有一表层是热带木的, 每层厚度不超过6毫米的, 仅由薄木板制的其他胶合板(竹制除外)
1586	44123300	其他至少有一表层是下列非针叶木: 桉木、白蜡木、水青冈木(山毛榉木)、桦木、樱桃木、栗木、榆木、桤木、山核桃、七叶树、椴木、槭木、栎木(橡木)、悬铃木、杨木、刺槐木、鹅掌楸或核桃木的, 每层厚度不超过6毫米的, 仅由薄木板制的其他胶合板(竹制除外)
1587	44123410	其他至少有一表层是温带非针叶木(子目4412.3300的非针叶木除外)的, 每层厚度不超过6毫米, 仅由薄木板制的其他胶合板(竹制除外)
1588	44123490	其他至少有一表层为子目4412.3300和4412.3410未具体列明的非针叶木的, 每层厚度不超过6毫米, 仅由薄木板制的其他胶合板(竹制除外)
1589	44123900	其他上下表层均为针叶木的, 每层厚度不超过6毫米, 仅由薄木板制的其他胶合板(竹制除外)
1590	44129410	至少有一表层是非针叶木的木块芯胶合板, 侧板条芯胶合板及板条芯胶合板
1591	44129499	其他木块芯胶合板, 侧板条芯胶合板及板条芯胶合板
1592	44129910	至少有一表层是非针叶木的其他木面多层板
1593	44129999	其他木面多层板
1594	44130000	成块、板、条或异形的强化木
1595	44151000	木制的箱、盒、板条箱、圆桶及类似的包装容器、电缆卷筒
1596	44152090	其他木托板、箱形托盘及其他装载用木板或其他木制的托盘护框
1597	44160090	包括桶板的其他木制大桶、琵琶桶、盆和其他木制箍桶及其零件
1598	44170090	其他木制的工具、工具支架、工具柄、扫帚及刷子的身及柄; 木制鞋靴楦及楦头
1599	44181090	其他木制的窗、法兰西式(落地)窗及其木制框架
1600	44182000	木制门及其框架和门槛
1601	44186000	木制柱及樑
1602	44187500	其他已拼装的多层地板
1603	44191100	竹制切面包板、砧板及类似板
1604	44209010	镶嵌木
1605	45020000	除去表皮或粗切成方形或成长方块、正方块、板、片或条状(包括做塞子用的方块坯料)的天然软木
1606	45031000	天然软木塞子
1607	45039000	其他天然软木制品
1608	45041000	块、板、片、条状、实心圆柱体、圆片或任何形状的砖、瓦的压制软木
1609	46012100	竹制的席子、席料及帘子
1610	46021910	草编制的篮筐及其他制品
1611	46021990	其他植物材料编制的篮筐及其他制品
1612	46029000	非植物编结材料制的其他制品
1613	47010000	机械木浆
1614	47031100	溶解级除外的未漂白针叶木碱木浆或硫酸盐木浆
1615	47032100	溶解级除外的半漂白或漂白针叶木碱木浆或硫酸盐木浆
1616	47032900	溶解级除外的半漂白或漂白非针叶木碱木浆或硫酸盐木浆
1617	47050000	用机械与化学联合制浆法制得的木浆
1618	47071000	未漂白牛皮、瓦楞纸或纸板废碎片
1619	47073000	机械木浆制的纸或纸板的废碎片
1620	47079000	其他回收纸或纸板

序号	税则号列 ^①	商品简称 ^②
1621	48021090	其他手工制纸及纸板
1622	48022090	除照相原纸外的光敏、热敏、电敏纸, 纸板的原纸、板
1623	48025400	每平方米重量小于40克的书写、印刷或类似用途的其他未涂布纸及纸板, 不含用机械方法或化学-机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%
1624	48041100	成卷或成张的未经涂布的未漂白的牛皮挂面纸(税目4802或4803的货品除外)
1625	48042100	成卷或成张的未经涂布的未漂白的袋用牛皮纸(税目4802或4803的货品除外)
1626	48044100	成卷或成张的未经涂布的每平方米重量超过150克, 但小于225克的未漂白的其他牛皮纸及纸板(税目4802或4803的货品除外)
1627	48045100	成卷或成张的未经涂布的每平方米重量在225克及以上的未漂白的其他牛皮纸及纸板(税目4802或4803的货品除外)
1628	48045200	成卷或成张的未经涂布的每平方米重量在225克及以上的本体均匀漂白, 所含用化学方法制得的木纤维超过全部纤维重量的95%的其他牛皮纸及纸板(税目4802或4803的货品除外)
1629	48045900	其他成卷或成张的未经涂布的每平方米重量在225克及以上的其他牛皮纸及纸板(税目4802或4803的货品除外)
1630	48051100	半化学的瓦楞原纸
1631	48051200	草浆瓦楞原纸
1632	48052400	每平方米重量在150克及以下的强韧箱纸板
1633	48055000	毡纸及纸板
1634	48061000	植物羊皮纸
1635	48062000	防油纸
1636	48063000	描图纸
1637	48064000	高光泽透明或半透明纸
1638	48081000	瓦楞纸及纸板, 不论是否穿孔
1639	48084000	皱纹牛皮纸, 不论是否压花或穿孔
1640	48089000	其他皱纹纸及纸板、压纹纸及纸板、穿孔纸及纸板
1641	48092000	成卷或成张的自印复写纸
1642	48099000	成卷或成张的复写纸及其他拷贝或转印纸
1643	48101300	成卷的书写、印刷或类似用途的单面或双面涂布高岭土或其他无机物质(不论是否加粘合剂)的纸及纸板, 不含用机械方法或化学-机械方法制得的纤维或所含前述纤维不超过全部纤维重量的10%
1644	48103200	成卷或成张的单面或双面涂布高岭土或其他无机物质(不论是否加粘合剂)的每平方米重量超过150克的本体均匀漂白, 所含用化学方法制得的木纤维超过全部纤维重量的95%的牛皮纸及纸板
1645	48103900	成卷或成张的单面或双面涂布高岭土或其他无机物质(不论是否加粘合剂)的其他牛皮纸及纸板
1646	48114100	成卷或成张的自粘的胶粘纸
1647	48115110	成卷或成张的漂白的每平方米重量超过150克的彩色相纸用双面涂塑纸
1648	48115991	成卷或成张的用塑料(不包括粘合剂)涂布、浸渍或覆盖的镀铝的纸及纸板
1649	48115999	成卷或成张的用塑料(不包括粘合剂)涂布、浸渍或覆盖的其他纸及纸板
1650	48119000	成卷或成张的漂白的经涂布、浸渍、覆盖、染面、饰面或印花的其他纸、纸板、纤维素絮纸及纤维素纤维网纸
1651	48142000	起纹、压花、着色、印制图案或经其他装饰的用塑料涂面或盖面的壁纸及类似品
1652	48149000	其他壁纸及类似品和窗用透明纸
1653	48185000	纸浆、纸、纤维素絮纸或纤维素纤维网纸制的衣服及衣着附件
1654	48189000	纸浆、纸、纤维素絮纸或纤维素纤维网纸制的其他家庭、卫生或医院用品
1655	48193000	底宽40厘米及以上的纸袋
1656	48205000	纸的样品簿及粘贴簿
1657	48211000	纸或纸板印制的已印制的各种标签
1658	48219000	纸或纸板印制的未印制的各种标签

序号	税则号列 ^①	商品简称 ^②
1659	48221000	纺织纱线用的纸浆、纸或纸板（不论是否穿孔或硬化）制的筒管、卷轴、纤子及类似品
1660	48229000	其他纸浆、纸或纸板（不论是否穿孔或硬化）制的筒管、卷轴、纤子及类似品
1661	48232000	切成一定尺寸或形状的滤纸及纸板
1662	48234000	已印制的自动记录器用打印纸卷、纸张及纸盘
1663	48236100	竹浆纸或纸板制的盘、碟、盆、杯及类似品
1664	48237000	压制或模制纸浆制品
1665	48239020	神纸及类似用品
1666	48239030	纸扇
1667	48239090	其他纸及纸制品
1668	49019900	其他书籍、小册子及类似印刷品
1669	49021000	每周至少出版四次的报纸、杂志及期刊
1670	49029000	其他报纸、杂志及期刊
1671	49030000	儿童图画书、绘画或涂色书
1672	49040000	乐谱原稿或印本，不论是否装订或印有插图
1673	49051000	地球仪、天体仪
1674	49070010	新的邮票
1675	49070090	在承认或将承认其面值的国家流通新发行未使用的印花税票及类似票证；印有邮票或印花税票的纸品；空白支票
1676	49081000	釉转印贴花纸（移画印花法用图案纸）
1677	49100000	印刷的各种日历，包括日历芯
1678	49111090	其他商业广告品及类似印刷品
1679	49119100	印刷的图片、设计图样及照片
1680	49119990	其他印刷品
1681	50072011	未漂白或漂白的桑蚕丝含量85%以上的机织物
1682	50072019	其他桑蚕丝≥85%的机织物
1683	50072039	其他绢丝≥85%的机织物
1684	50072090	丝≥85%的其他机织物
1685	50079010	未漂白或漂白丝<85%的其他机织物
1686	50079090	丝<85%的其他机织物
1687	51091011	按重量计山羊绒含量在85%及以上的供零售用的纱线
1688	51091019	按重量计其他动物细毛含量在85%及以上的供零售用的纱线
1689	51091090	按重量计羊毛含量在85%及以上的供零售用的纱线
1690	51099011	供零售用的其他山羊绒纱线
1691	51099019	供零售用的其他动物细毛纱线
1692	51099090	供零售用的其他羊毛纱线
1693	51100000	动物粗毛或马毛的纱线
1694	51111119	按重量计其他动物细毛含量在85%及以上，每平方米重量不超过300克的其他动物细毛机织物
1695	51111190	按重量计羊毛含量在85%及以上，每平方米重量不超过300克的羊毛机织物
1696	51111919	按重量计其他动物细毛含量在85%及以上，每平方米超过300克的其他动物细毛机织物
1697	51130000	动物粗毛或马毛机织物
1698	52079000	供零售用混纺棉纱线
1699	52081100	未漂白轻质全棉平纹布
1700	52081900	未漂白轻质其他全棉机织物
1701	52082200	漂白的较轻质全棉平纹布
1702	52082900	漂白的轻质其他全棉机织物
1703	52083100	染色的轻质全棉平纹布
1704	52083200	染色的较轻质全棉平纹布
1705	52083900	染色的轻质其他全棉机织物

序号	税则号列 ^①	商品简称 ^②
1706	52084200	色织的较轻质全棉平纹布
1707	52084300	色织的轻质全棉三、四线斜纹布
1708	52084900	色织的轻质其他全棉机织物
1709	52085100	印花的轻质全棉平纹布
1710	52085200	印花的较轻全棉平纹布
1711	52085990	印花的轻质其他全棉机织物
1712	52091100	未漂白重质全棉平纹布
1713	52091200	未漂白重质全棉三、四线斜纹布
1714	52091900	未漂白重质其他全棉机织物
1715	52092100	漂白的重质全棉平纹布
1716	52092200	漂白的重质全棉三、四线斜纹布
1717	52092900	漂白的重质其他全棉机织物
1718	52093100	染色的重质全棉平纹布
1719	52093200	染色的重质全棉三、四线斜纹布
1720	52093900	染色的重质其他全棉机织物
1721	52094100	色织的重质全棉平纹布
1722	52094200	色织的重质全棉粗斜纹布(劳动布)
1723	52094300	其他三线或四线斜纹机织物, 包括双面斜纹机织物
1724	52094900	色织的重质其他全棉机织物
1725	52095100	印花的重质全棉平纹布
1726	52095900	印花的重质其他全棉机织物
1727	52101100	与化纤混纺未漂白轻质平纹棉布
1728	52103100	与化纤混纺染色的轻质平纹棉布
1729	52103200	化纤混纺染色的轻质三线或四线斜纹棉布
1730	52103900	与化纤混纺染色的轻质其他棉布
1731	52104100	与化纤混纺色织的轻质平纹棉布
1732	52104910	化纤混纺色织的轻质三线或四线斜纹棉布
1733	52104990	与化纤混纺色织的轻质其他棉布
1734	52105100	与化纤混纺印花的轻质平纹棉布
1735	52105990	与化纤混纺印花的轻质其他棉布
1736	52111100	与化纤混纺未漂白重质平纹棉布
1737	52111200	化纤混纺未漂白重质三线或四线斜纹棉布
1738	52112000	与化纤混纺漂白的重质其他棉布
1739	52113100	与化纤混纺染色的重质平纹棉布
1740	52113200	化纤混纺染色的重质三线或四线斜纹棉布
1741	52113900	与化纤混纺染色的重质其他棉布
1742	52114100	与化纤混纺色织的重质平纹棉布
1743	52114200	与化纤混纺色织的重质粗斜纹棉布
1744	52114300	与化纤混纺其他三线或四线斜纹机织物, 包括双面斜纹机织物
1745	52114900	与化纤混纺色织的重质其他棉布
1746	52115100	与化纤混纺印花的重质平纹棉布
1747	52115200	化纤混纺印花的重质三线或四线斜纹棉布
1748	52115900	与化纤混纺印花的重质其他棉布
1749	52121300	染色的其他混纺轻质棉布
1750	52121400	色织的其他混纺轻质棉布
1751	52121500	印花的其他混纺轻质棉布
1752	52122100	未漂白的其他混纺重质棉布
1753	52122200	漂白的其他混纺重质棉布
1754	52122300	染色的其他混纺重质棉布
1755	52122400	色织的其他混纺重质棉布
1756	52122500	印花的其他混纺重质棉布

序号	税则号列 ^①	商品简称 ^②
1757	53061000	亚麻单纱
1758	53071000	黄麻或5303其他纺织用韧皮纤维的单纱
1759	53072000	黄麻或5303其他纺织用韧皮纤维多股纱或缆线
1760	53081000	椰壳纤维纱线
1761	53082000	大麻纱线
1762	53089011	未漂白或漂白的全苧麻纱线
1763	53089012	全苧麻色纱线
1764	53089013	未漂白或漂白的混纺苧麻纱线
1765	53089014	混纺苧麻色纱线
1766	53089091	纸纱线
1767	53089099	其他植物纺织纤维纱线
1768	53091110	未漂白全亚麻机织物
1769	53091900	其他全亚麻机织物
1770	53092110	未漂白的混纺亚麻机织物
1771	53092900	其他混纺亚麻机织物
1772	54071010	尼龙或其他聚酰胺高强度纱制机织物
1773	54071020	聚酯高强度纱制机织物
1774	54072000	合成纤维扁条及类似品的机织物
1775	54074100	未漂白或漂白的纯尼龙布
1776	54074200	染色的纯尼龙布
1777	54074300	色织的纯尼龙布
1778	54074400	印花的纯尼龙布
1779	54075100	未漂白或漂白纯聚酯变形长丝布
1780	54075200	染色的纯聚酯变形长丝布
1781	54075300	色织的纯聚酯变形长丝布
1782	54075400	印花的纯聚酯变形长丝布
1783	54076100	其他纯聚酯非变形长丝布
1784	54076900	其他纯聚酯长丝布
1785	54077100	未漂白或漂白其他纯合成纤维长丝布
1786	54077200	染色的其他纯合成纤维长丝布
1787	54077300	色织的其他纯合成纤维长丝布
1788	54077400	印花的其他纯合成纤维长丝布
1789	54078100	未漂或漂白的与棉混纺合成纤维长丝布
1790	54078200	染色的与棉混纺合成纤维长丝布
1791	54078300	色织的与棉混纺合成纤维长丝布
1792	54078400	印花的与棉混纺合成纤维长丝布
1793	54079100	未漂或漂白的其他混纺合成纤维长丝布
1794	54079200	染色的其他混纺合成纤维长丝布
1795	54079300	色织的其他混纺合成纤维长丝布
1796	54079400	印花的其他混纺合成纤维长丝布
1797	54081000	粘胶长丝高强度纱的机织物
1798	54082110	粘胶长丝制未漂白或漂白的机织物
1799	54082190	其他人造长丝制未漂白或漂白的机织物
1800	54082210	纯粘胶长丝制染色机织物
1801	54082290	纯其他人造长丝制染色机织物
1802	54082310	纯粘胶长丝制色织机织物
1803	54082390	纯其他人造长丝制色织机织物
1804	54083200	染色的人纤长丝混纺布
1805	54083300	色织的人纤长丝混纺布
1806	54083400	印花的人纤长丝混纺布
1807	55121100	未漂或漂白的纯聚酯布

序号	税则号列 ^①	商品简称 ^②
1808	55121900	其他纯聚酯布
1809	55122100	未漂或漂白的纯腈纶布
1810	55122900	其他纯腈纶布
1811	55129100	未漂或漂白的纯其他合成纤维布
1812	55129900	其他纯合成纤维布
1813	55132100	与棉混纺染色的轻质聚酯平纹布
1814	55132390	与棉混纺染色的其他轻质聚酯布
1815	55132900	与棉混纺染色的轻质其他合成纤维布
1816	55133100	与棉混纺色织的轻质聚酯平纹布
1817	55141120	与棉混纺漂白的重质聚酯平纹布
1818	55141911	与棉混纺未漂白的重质其他聚酯布
1819	55141990	与棉混纺未漂白或漂白的重质其他合成纤维布
1820	55142100	与棉混纺染色的重质聚酯平纹布
1821	55142200	与棉混纺染色的重质聚酯斜纹布
1822	55142300	与棉混纺染色的其他重质聚酯布
1823	55142900	与棉混纺染色的重质其他合成纤维布
1824	55143010	与棉混纺色织的重质聚酯平纹布
1825	55143030	与棉混纺色织的其他重质聚酯布
1826	55143090	与棉混纺色织的重质其他合成纤维布
1827	55144100	与棉混纺印花的重质聚酯平纹布
1828	55144300	与棉混纺印花的其他重质聚酯布
1829	55151100	与粘胶纤维短纤混纺的聚酯布
1830	55151200	与化纤长丝混纺的聚酯布
1831	55151300	与毛混纺的聚酯布
1832	55151900	与其他纤维混纺的聚酯布
1833	55152100	与化纤长丝混纺的腈纶布
1834	55152900	与其他纤维混纺的腈纶布
1835	55159100	与化纤长丝混纺的其他合成纤维短纤布
1836	55159900	与其他纤维混纺的其他合成纤维短纤布
1837	55161100	未漂白或漂白的纯人造纤维短纤布
1838	55161200	染色的纯人造纤维短纤布
1839	55161300	色织的纯人造纤维短纤布
1840	55161400	印花的纯人造纤维短纤布
1841	55162100	与化纤长丝混纺未漂白或漂白的人造纤维布
1842	55162200	与化纤长丝混纺的染色人造纤维布
1843	55162300	与化纤长丝混纺的色织人造纤维布
1844	55163300	与毛混纺的色织人造纤维布
1845	55164100	与棉混纺的未漂或漂白人造纤维布
1846	55164200	与棉混纺的染色人造纤维布
1847	55164300	与棉混纺的色织人造纤维布
1848	55169200	与其他纤维混纺的染色人造纤维布
1849	55169300	与其他纤维混纺的色织人造纤维布
1850	55169400	与其他纤维混纺的印花人造纤维布
1851	56012100	棉制的絮胎及其他絮胎制品
1852	56012290	化学纤维制的絮胎及其他絮胎制品
1853	56012900	其他材料制絮胎及其他絮胎制品
1854	56013000	纺织纤维屑、纤维粉末及球结
1855	56021000	针刺机制毡呢及纤维缝编织物
1856	56022100	未浸、涂的毛制其他毡呢
1857	56022900	未浸、涂的其他纺织材料制其他毡呢
1858	56029000	经浸、涂、包覆或层压的其他毡呢

序号	税则号列 ^①	商品简称 ^②
1859	56031110	每平方米≤25g经浸渍化纤长丝无纺织物
1860	56031190	每平方米≤25g的其他化纤长丝无纺织物
1861	56031210	25g<每平方米≤70g浸渍化纤长丝无纺织物
1862	56031290	25g<每平方米≤70g其他化纤长丝无纺织物
1863	56031310	70g<每平方米≤150g浸渍化纤长丝无纺织物
1864	56031390	70g<每平方米≤150g其他化纤长丝无纺织物
1865	56031410	每平方米>150g经浸渍化纤长丝无纺织物
1866	56031490	每平方米>150g的其他化纤长丝无纺织物
1867	56039110	每平方米≤25g经浸渍其他无纺织物
1868	56039210	25g<每平方米≤70g浸渍其他无纺织物
1869	56039290	25g<每平方米≤70g其他无纺织物
1870	56039310	70g<每平方米≤150g浸渍其他无纺织物
1871	56039390	70g<每平方米≤150g的其他无纺织物
1872	56039410	每平方米>150g经浸渍其他无纺织物
1873	56039490	每平方米>150g的其他无纺织物
1874	56081900	化纤材料制成的其他网
1875	56089000	其他纤维制成的渔网及其他网
1876	56090000	用纱线、扁条、绳、索、缆制其他物品
1877	57022000	未簇绒或未植绒的椰壳纤维制的铺地制品
1878	57023900	未制成其他纺织材料起绒铺地制品
1879	57024900	制成的其他纺织材料起绒铺地制品
1880	57025010	未制成毛制非起绒地毯及铺地制品
1881	57025020	未制成化纤非起绒地毯及铺地制品
1882	57025090	未制成其他纺织材料非起绒地毯及铺地制品
1883	57041000	小块毡呢地毯及其他毡呢铺地制品
1884	58011000	毛制起绒机织物及绳绒织物
1885	58012600	棉制绳绒织物
1886	58012710	棉制的不割绒的经起绒织物(棱纹绸)
1887	58012720	棉制的割绒的经起绒织物
1888	58013100	不割绒的化纤制纬起绒织物
1889	58013200	割绒的化纤制灯芯绒
1890	58013300	其他化纤纬起绒织物
1891	58013600	化纤绳绒织物
1892	58013710	化学纤维制的不割绒的经起绒织物(棱纹绸)
1893	58013720	化学纤维制的割绒的经起绒织物
1894	58019010	丝及绢丝制起绒机织物及绳绒织物
1895	58019090	其他材料制起绒机织物及绳绒织物
1896	58023040	化学纤维制簇绒织物
1897	58030090	其他纺织材料制纱罗
1898	58041020	棉制网眼薄纱及其他网眼织物
1899	58041030	化纤制网眼薄纱及其他网眼织物
1900	58041090	其他纺织材料网眼薄纱及其他网眼织物
1901	58042100	化纤机制花边
1902	58042920	棉机制花边
1903	58061010	棉或麻狭幅起绒机织物及绳绒织物
1904	58061090	其他材料狭幅起绒织物及绳绒织物
1905	58062000	含弹性纱线≥5%的狭幅织物
1906	58063100	棉制其他狭幅机织物
1907	58063200	化纤制其他狭幅机织物
1908	58063910	丝及绢丝制其他狭幅机织物
1909	58063990	其他材料制其他狭幅机织物

序号	税则号列 ^①	商品简称 ^②
1910	58064090	其他材料粘合有经纱无纬纱狭幅织物
1911	58071000	机织非绣制纺织材料标签、徽章等
1912	58079000	非机织非绣制纺织材料标签徽章等
1913	58081000	成匹的编带
1914	58089000	非绣制成匹装饰带、流苏、绒球
1915	58090020	与化纤混制金属线布及含金属纱布
1916	58090090	其他金属线布及含金属纱线布
1917	58101000	不见底布的刺绣品
1918	58109200	化学纤维制见底布刺绣品
1919	58109900	其他纺织材料制见底布刺绣品
1920	58110030	棉制绗缝被褥状纺织品
1921	58110040	化学纤维制绗缝被褥状纺织品
1922	59011010	用胶或淀粉涂布的棉或麻纺织物
1923	59011020	用胶或淀粉涂布的化纤纺织物
1924	59011090	用胶或淀粉涂布的其他纤维纺织物
1925	59019091	棉或麻制描图布、帽里硬衬布等
1926	59019099	其他纺织纤维制描图布、帽里硬衬布等
1927	59021010	聚酰胺-6(尼龙-6)制的帘子布
1928	59021020	聚酰胺-6,6(尼龙-6,6)制的帘子布
1929	59021090	其他尼龙等高强度纱制的帘子布
1930	59029000	粘胶纤维高强度纱制帘子布
1931	59031010	用聚氯乙烯浸、涂的绝缘布或带
1932	59031020	用聚氯乙烯浸、涂的人造革
1933	59031090	用聚氯乙烯浸、涂的其他纺织物
1934	59032010	用聚氨酯甲酸酯浸、涂的绝缘布或带
1935	59032020	用聚氨酯甲酸酯浸、涂的人造革
1936	59032090	用聚氨酯甲酸酯浸、涂的其他纺织物
1937	59039010	用其他塑料浸、涂的绝缘布或带
1938	59039020	用其他塑料浸、涂的人造革
1939	59039090	用其他塑料浸、涂的其他纺织物
1940	59050000	糊墙织物
1941	59061010	用橡胶处理宽≤20cm纺织绝缘胶粘带
1942	59061090	用橡胶处理宽≤20cm其他纺丝胶粘带
1943	59069100	用橡胶处理的针织或钩编的纺织物
1944	59069910	用橡胶处理宽其他绝缘布或带
1945	59069990	用橡胶处理的其他纺织物
1946	59070010	用其他材料浸、涂的绝缘布或带
1947	59070020	用其他材料浸、涂的已绘制画布
1948	59070090	用其他材料浸、涂的其他纺织物
1949	59080000	纺织材料制灯芯、炉芯等和煤气灯纱筒及纱罩
1950	59090000	纺织材料制水龙软管及类似管子
1951	59100000	纺织材料制的传动带或输送带及带料
1952	59111090	其他涂胶等针布及专门技术用途的纺织物起绒狭幅织物
1953	59112000	筛布
1954	59113100	造纸等机器用轻的环状或有联接装置的布或毡呢
1955	59113200	造纸等机器用重的环状或有联接装置的布或毡呢
1956	59114000	用于榨油机器或类似机器的滤布
1957	59119000	其他专门技术用途纺织产品及制品
1958	60011000	针织或钩编的长毛绒织物
1959	60012100	棉制针织或钩编的毛圈绒头织物
1960	60012200	化纤制针织或钩编毛圈绒头织物

序号	税则号列 ^①	商品简称 ^②
1961	60019100	棉制针织或钩编起绒织物
1962	60019200	化纤制针织或钩编起绒织物
1963	60019900	其他纤维制针织或钩编起绒织物
1964	60029010	宽≤30cm含橡胶线的棉针织、钩编织物
1965	60029030	宽≤30cm含橡胶线的合成纤维制针织、钩编织物
1966	60029040	宽≤30cm含橡胶线的人造纤维制针织、钩编织物
1967	60029090	宽≤30cm含橡胶线的其他纺织材料针织、钩编织物
1968	60033000	宽≤30cm合成纤维制的针织、钩编织物
1969	60039000	宽≤30cm其他针织、钩编织物
1970	60041030	宽>30cm,弹性纱线≥5%合成纤维制针织、钩编织物
1971	60041040	宽>30cm,弹性纱线≥5%人造纤维制针织、钩编织物
1972	60041090	宽>30cm,弹性纱线≥5%其他纺织材料针织、钩编织物
1973	60049010	宽>30cm含橡胶线的棉针织、钩编织物
1974	60049030	宽>30cm含橡胶线的合成纤维制针织、钩编织物
1975	60049040	宽>30cm含橡胶线的人造纤维制针织、钩编织物
1976	60049090	宽>30cm含橡胶线的其他纺织材料针织、钩编织物
1977	60053500	60章子目注释一所列用于抗疟网的合成纤维制的经编织物
1978	60053600	其他未漂白或漂白合成纤维制的经编织物
1979	60053700	其他染色合成纤维制的经编织物
1980	60053800	其他色织合成纤维制的其他经编织物
1981	60054200	染色人造纤维制的其他经编织物
1982	60054300	色织人造纤维制的其他经编织物
1983	60059090	其他纺织材料经编织物
1984	60061000	羊毛或动物细毛制的其他针织、钩编织物
1985	60062100	未漂白或漂白棉制的其他针织、钩编织物
1986	60062200	染色棉制的其他针织、钩编织物
1987	60062300	色织棉制的其他针织、钩编织物
1988	60062400	印花棉制的其他针织、钩编织物
1989	60063100	未漂白或漂白合成纤维制的其他针织、钩编织物
1990	60063200	染色合成纤维制的其他针织、钩编织物
1991	60063300	色织合成纤维制的其他针织、钩编织物
1992	60063400	印花合成纤维制的其他针织、钩编织物
1993	60064300	色织人造纤维制的其他针织、钩编织物
1994	60069000	未列名针织、钩编织物
1995	61019010	毛制针织或钩编男式大衣、防风衣
1996	61029000	其他纺织材料制针织或钩编女式大衣、防风衣
1997	61031010	毛制针织或钩编男式西服套装
1998	61031020	合纤制针织或钩编男西服套装
1999	61031090	其他纺织材料制针织或钩编男式西服套装
2000	61032300	合纤制针织或钩编男便服套装
2001	61032910	毛制针织或钩编男式便服套装
2002	61041300	合纤制针织或钩编女西服套装
2003	61041910	毛制针织或钩编女式西服套装
2004	61041920	棉制针织或钩编女式西服套装
2005	61041990	其他纺织材料制针织或钩编女式西服套装
2006	61042300	合纤制针织或钩编女便服套装
2007	61042910	毛制针织或钩编女式便服套装
2008	61042990	其他纺织材料制针织或钩编女式便服套装
2009	61071200	化纤制针织或钩编男内裤
2010	61071910	丝及绢丝制针织或钩编男内裤
2011	61072100	棉制针织或钩编男长睡衣及睡衣裤

序号	税则号列 ^①	商品简称 ^②
2012	61072200	化纤制针织或钩编男长睡衣及睡衣裤
2013	61072910	丝及绢丝制针织或钩编男长睡衣及睡衣裤
2014	61072990	其他纺织材料制针织或钩编男长睡衣及睡衣裤
2015	61079100	棉制针织或钩编男浴衣、晨衣
2016	61081100	化纤制针织或钩编长衬裙及衬裙
2017	61081910	棉制针织或钩编女式长衬裙及衬裙
2018	61081920	丝及绢丝制针织或钩编女式长衬裙及衬裙
2019	61081990	其他纺织材料制针织或钩编女式长衬裙及衬裙
2020	61082910	丝及绢丝制针织或钩编女三角裤及短衬裤
2021	61082990	其他纺织材料制针织或钩编女三角裤及短衬裤
2022	61083910	丝及绢丝制针织或钩编女睡衣及睡衣裤
2023	61083990	其他纺织材料制针织或钩编女睡衣及睡衣裤
2024	61089900	其他纺织材料制针织或钩编女浴衣、晨衣
2025	61101920	兔毛制针织或钩编套头衫
2026	61119010	毛制针织或钩编婴儿服装及附件
2027	61119090	其他纺织材料制针织或钩编婴儿服装及附件
2028	61122010	棉制针织或钩编滑雪服
2029	61122090	其他纺织材料制针织或钩编滑雪服
2030	61123100	合纤制针织或钩编男式游泳服
2031	61123900	其他纺织材料制针织或钩编男式游泳服
2032	61152910	棉制针织或钩编连裤袜及紧身裤袜
2033	61159900	其他纺织材料制针织或钩编短袜及其他袜类
2034	61169100	毛制其他针织或钩编手套
2035	62011210	棉制男式羽绒服
2036	62021210	棉制女式羽绒服
2037	62029210	棉制女式其他羽绒服
2038	62031200	合纤制男式西服套装
2039	62031910	丝及绢丝制男式西服套装
2040	62032910	丝及绢丝制男式便服套装
2041	62032920	毛制男式便服套装
2042	62032990	其他纺织材料制男式便服套装
2043	62034210	棉制男式阿拉伯裤
2044	62034310	合成纤维制男式阿拉伯裤
2045	62034910	其他纺织材料制男式阿拉伯裤
2046	62041100	毛制女式西服套装
2047	62041200	棉制女式西服套装
2048	62041300	合纤制女式西服套装
2049	62041910	丝及绢丝制女式西服套装
2050	62041990	其他纺织材料制女式西服套装
2051	62042100	毛制女式便服套装
2052	62042200	棉制女式便服套装
2053	62042910	丝及绢丝制女式便服套装
2054	62042990	其他纺织材料制女式便服套装
2055	62069000	其他纺织材料制女衬衫
2056	62071910	丝制男式内裤
2057	62071920	化纤制男式内裤
2058	62071990	其他纺织材料制男式内裤
2059	62072200	化纤制男式长睡衣及睡衣裤
2060	62072910	丝及绢丝制男式长睡衣及睡衣裤
2061	62072990	其他纺织材料制男式长睡衣及睡衣裤
2062	62079910	丝及绢丝制男浴衣、晨衣

序号	税则号列 ^①	商品简称 ^②
2063	62079990	其他纺织材料制男浴衣、晨衣
2064	62081910	丝及绢丝制长衬裙及衬裙
2065	62081920	棉制长衬裙及衬裙
2066	62081990	其他纺织材料制长衬裙及衬裙
2067	62082990	其他纺织材料制女式睡衣及睡衣裤
2068	62089910	丝制女式背心、内衣
2069	62099010	毛制婴儿服装及衣着附件
2070	62099090	其他纺织材料制婴儿服装及衣着附件
2071	62101010	毛制毡呢或无纺织物服装
2072	62103000	用塑料、橡胶等处理的织物制女大衣
2073	62112010	棉制滑雪服
2074	62113210	棉制男式阿拉伯袍
2075	62113910	丝及绢丝制男式运动服
2076	62129090	其他纺织材料制吊裤带、吊袜带
2077	62132010	棉制刺绣手帕
2078	62139020	其他纺织材料制刺绣手帕
2079	62142090	其他动物细毛制披巾、围巾
2080	62144000	人纤制披巾、头巾
2081	62171020	非针织非钩编和服腰带
2082	63021010	棉制针织或钩编的床上用织物制品
2083	63021090	其他纺织材料制针织或钩编的床上用织物制品
2084	63022990	其他纺织材料制印花床上用织物制品
2085	63023192	棉制其他毛巾被
2086	63023210	化纤制刺绣其他床上用织物制品
2087	63023910	丝及绢丝制其他床上用织物制品
2088	63023991	其他纺织材料制刺绣床上用织物制品
2089	63023999	其他纺织材料制其他床上用织物制品
2090	63024010	手工针织或钩编的餐桌用织物制品
2091	63024090	其他针织或钩编的餐桌用织物制品
2092	63025110	棉制刺绣其他餐桌用织物制品
2093	63025310	化纤制刺绣其他餐桌用织物制品
2094	63025911	亚麻制刺绣其他餐桌用织物制品
2095	63025919	亚麻制其他餐桌用织物制品
2096	63025990	其他纺织材料制餐桌用织物制品
2097	63029910	亚麻制其他盥洗及厨房织物制品
2098	63029990	其他材料制其他盥洗及厨房织物
2099	63031220	合纤制钩编的窗帘
2100	63031932	棉制钩编的窗帘
2101	63031992	其他纺织材料制钩编的窗帘
2102	63041121	手工针织床罩
2103	63041131	手工钩编床罩
2104	63041910	丝及绢丝制非针织非钩编床罩
2105	63041921	棉或麻制非针织非钩编刺绣床罩
2106	63041931	化纤制非针织非钩编刺绣床罩
2107	63041939	化纤制非刺绣的非针织非钩编床罩
2108	63041991	其他纺织材料制非针织、非钩编刺绣床罩
2109	63041999	其他材料制非刺绣的非针织非钩编床罩
2110	63042010	抗疟手工经编针织蚊帐
2111	63042090	抗疟非手工精编针织蚊帐
2112	63049121	手工针织的其他装饰制品
2113	63049131	手工钩编的其他装饰制品

序号	税则号列 ^①	商品简称 ^②
2114	63049139	非手工钩编的其他装饰制品
2115	63049310	合纤制非针织、非钩编其他刺绣装饰制品
2116	63049910	丝制非针织非钩编的装饰制品
2117	63049921	麻制非针织、非钩编的其他刺绣装饰制品
2118	63051000	黄麻或其他韧皮纤维制货物包装袋
2119	63061920	棉制油苫布、天篷及遮阳篷
2120	63063090	其他纺织材料制风帆
2121	63064010	棉制充气褥垫
2122	63069010	棉制其他野营用品
2123	63069020	麻制其他野营用品
2124	63069090	未列名野营用品
2125	64011010	橡胶制鞋面的装金属护头的塑料、橡胶制防水鞋靴
2126	64019290	塑料制鞋面的橡胶、塑料底及面的中、短统防水靴
2127	64029921	以机织物或其他纺织材料作衬底的塑料制鞋面的其他橡胶、塑料鞋靴
2128	64031200	皮革制鞋面的滑雪靴
2129	64032000	皮革条带为鞋面的皮底鞋
2130	64035191	其他小码皮革制外底的皮革面短统靴
2131	64042010	皮革或再生皮革制外底的拖鞋
2132	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
2133	64051090	其他材料制外底的皮革或再生皮革制面的其他鞋靴
2134	64069010	木制鞋靴零件,活动式鞋内底
2135	65050020	钩编的帽类
2136	65050099	针织或成匹织物制成的帽类
2137	65069990	其他材料制的未列名帽类
2138	66032000	伞骨
2139	66039000	伞、手杖及鞭子的其他零件及饰品
2140	67029020	丝或绢丝制花、叶、果实及其制品
2141	67029090	其他材料制花、叶、果实及其制品
2142	67030000	经梳理、稀疏等方法加工的人发及假发材料
2143	67041100	合成纺织材料制整头假发
2144	67041900	合成纺织材料制其他假发
2145	67049000	其他材料制假发
2146	68010000	天然石料制的长方砌石、路缘石、扁平石
2147	68029190	其他大理石,石灰华及蜡石及制品
2148	68029290	其他已加工石灰石及制品
2149	68029390	其他已加工花岗岩及制品
2150	68041000	碾磨或磨浆用石磨、石碾
2151	68042110	粘聚合成或天然金刚石制的砂轮
2152	68042190	粘聚合成或天然金刚石制的其他石磨、石碾及类似品
2153	68042210	其他粘聚磨料制成或陶瓷制的砂轮
2154	68042290	其他粘聚磨料制成或陶瓷制的其他石磨、石碾及类似品
2155	68042310	天然石料制的砂轮
2156	68042390	天然石料制其他石磨、石碾及类似品
2157	68043010	手用琢磨油石
2158	68043090	手用其他磨石及抛光石
2159	68051000	砂布
2160	68052000	砂纸
2161	68053000	不以布或纸为底的砂布、砂纸类似品
2162	68061010	硅酸铝纤维及其制品
2163	68061090	其他矿渣棉、岩石棉及类似的矿质棉
2164	68062000	页状硅石、膨胀粘土、泡沫矿渣及类似的膨胀矿物材料

序号	税则号列 ^①	商品简称 ^②
2165	68069000	其他隔热、隔、吸音矿物材料的混合物及制品
2166	68071000	成卷的沥青或类似原料的制品
2167	68079000	其他形状的沥青或类似原料的制品
2168	68080000	镶板, 平板, 瓦, 砖及类似品
2169	68091100	仅用纸贴面或加强的未饰石膏板、片、砖、瓦及类似品
2170	68091900	以其他材料贴面或加强的未饰石膏板、片、砖、瓦及类似品
2171	68099000	其他石膏制品
2172	68101100	水泥、混凝土或人造石制建筑用砖及石砌块
2173	68101910	人造石制砖、瓦、扁平石及类似品
2174	68101990	水泥或混凝土制其他砖、瓦、扁平石及类似品
2175	68109190	其他水泥制建筑或土木工程用预制构件
2176	68109910	铁道用水泥枕
2177	68109990	水泥、混凝土或人造石制其他制品
2178	68118200	不含石棉的纤维素水泥或类似材料制其他片、板及类似制品
2179	68118910	不含石棉的管子及管子附件
2180	68118990	不含石棉的其他制品
2181	68128000	青石棉或青石棉混合物及其制品
2182	68159100	含菱镁矿、白云石或铬铁矿的制品
2183	69010000	硅质化石粉或类似硅土制的砖、块、瓦及其他陶瓷制品
2184	69021000	单独或同时含有按重量计超过50%的镁、钙或铬(分别以氧化镁、氧化钙及三氧化二铬的含量计)的耐火砖、块、瓦及类似耐火陶瓷建材制品
2185	69022000	含有按重量计超过50%的三氧化二铝、二氧化硅或其混合物或化合物的耐火砖、块、瓦及类似耐火陶瓷建材制品
2186	69029000	其他耐火砖、块、瓦及类似耐火陶瓷建材制品
2187	69031000	石墨等形式碳或其混合物 > 50%的耐火陶瓷品
2188	69032000	氧化铝或与氧化硅混, 化合物 > 50%耐火陶瓷品
2189	69039000	其他耐火陶瓷制品
2190	69041000	陶瓷制建筑用砖
2191	69049000	陶瓷制铺地砖、支撑或填充用砖及类似品
2192	69060000	陶瓷套管、导管、槽管及管子附件
2193	69091100	实验室、化学或其他技术用陶瓷器
2194	69091200	莫氏硬度为9或以上的实验室、化学或其他技术用品
2195	69091900	其他实验室、化学或其他技术用陶器
2196	69149000	其他陶制品
2197	70010000	碎玻璃及废玻璃; 玻璃块料
2198	70021000	未加工的玻璃球
2199	70022090	其他未加工的玻璃棒
2200	70031200	铸、轧制着色的非夹丝玻璃板、片
2201	70032000	铸、轧制的夹丝玻璃板、片
2202	70033000	铸、轧制的玻璃型材及异型材
2203	70042000	拉、吹制的着色玻璃板、片
2204	70049000	拉、吹制的其他玻璃板、片
2205	70051000	有吸收层的非夹丝浮法或抛光玻璃板
2206	70052100	其他着色的非夹丝浮法或抛光玻璃板、片
2207	70053000	夹丝浮法或抛光玻璃板、片
2208	70071900	其他钢化安全玻璃
2209	70072190	车辆用层压安全玻璃
2210	70072900	其他层压安全玻璃
2211	70080010	中空或真空隔温、隔音玻璃组件
2212	70080090	其他多层隔温、隔音玻璃组件
2213	70099100	其他未镶框玻璃镜

序号	税则号列 ^①	商品简称 ^②
2214	70101000	玻璃制的安瓿
2215	70102000	玻璃制的塞、盖及类似封口器
2216	70109010	容积≥1升装运货物或保藏用的玻璃大容器
2217	70109020	0.33升<容积≤1升装运货物或保藏用的玻璃中容器
2218	70109030	容积超过0.15升但不超过0.33升装运货物或保藏用的玻璃小容器
2219	70109090	容积不超过0.15升装运货物或保藏用的玻璃特小容器
2220	70112010	阴极射线管用显象管玻壳及其零件
2221	70112090	阴极射线管用其他玻壳及零件
2222	70119090	其他类似品用未封口玻璃外壳零件
2223	70140010	光学仪器用光学元件毛坯
2224	70140090	其他未经光学加工的信号玻璃器及玻璃制光学元件
2225	70151010	视力矫正眼镜用变色镜片坯件
2226	70159010	钟表玻璃
2227	70161000	供镶嵌或类似装饰用的玻璃马赛克及其他小件玻璃品
2228	70169010	花饰铅条窗玻璃及类似品
2229	70169090	建筑用压制或模制铺面玻璃块、砖
2230	70181000	玻璃珠、仿珍珠、仿宝石等小件玻璃品
2231	70182000	直径不超过1毫米的玻璃珠
2232	70191100	长度不超过50毫米的短切玻璃纤维
2233	70191200	玻璃纤维粗纱
2234	70193200	玻璃纤维(包括玻璃棉)制的薄片(巴厘纱)
2235	70193910	玻璃纤维制的垫
2236	70193990	其他玻璃纤维制的网、板及类似物
2237	70194000	玻璃纤维粗纱机织物
2238	70195100	宽度不超过30厘米的其他玻璃纤维机织物
2239	70195200	宽度超过30厘米的玻璃长丝平纹织物,每平方米重量不超过250克,单根纱线细度不超过136特克斯
2240	70195900	其他玻璃纤维制机织物
2241	70200012	绝缘子用玻璃伞盘
2242	70200099	其他非工业用玻璃制品
2243	71021000	未分级钻石
2244	71023100	未加工或简单加工非工业用钻石
2245	71023900	其他非工业用钻石
2246	71039100	经其他加工的红宝石、蓝宝石、祖母绿
2247	71039920	水晶
2248	71039990	经其他加工的其他宝石或半宝石
2249	71041000	压电石英
2250	71049012	工业用蓝宝石
2251	71049019	其他工业用合成或再造的其他宝石或半宝石
2252	71049091	其他非工业用合成钻石
2253	71049099	其他非工业用合成其他宝石或半宝石
2254	71090000	以贱金属或银为底的包金材料
2255	71110000	以贱金属、银或金为底的包铂材料
2256	71129910	含银及银化合物的废碎料
2257	71131190	其他银首饰及其零件
2258	71131991	镶嵌钻石的其他贵金属制首饰及其零件
2259	71131999	其他贵金属制首饰及其零件
2260	71132010	镶嵌钻石的以贱金属为底的包贵金属制首饰
2261	71132090	其他以贱金属为底的包贵金属制首饰
2262	71141900	其他贵金属制金银器及零件
2263	71159010	工业或实验室用贵或包贵金属制品

序号	税则号列 ^①	商品简称 ^②
2264	71161000	天然或养殖珍珠制品
2265	71162000	宝石或半宝石制品
2266	71171100	贱金属制袖扣、饰扣
2267	72029290	其他钒铁
2268	72081000	轧压花纹的热轧卷材
2269	72084000	轧有凸起花纹的热轧非卷材
2270	72085200	4.75mm≤厚度≤10mm的热轧非卷材
2271	72085390	其他3mm≤厚度<4.75mm的热轧非卷材
2272	72085410	厚度<1.5mm的热轧非卷材
2273	72085490	其他厚度<3mm的热轧非卷材
2274	72089000	其他热轧铁或非合金钢宽平板轧材
2275	72091690	其他1mm<厚度<3mm的冷轧卷材
2276	72091810	厚度<0.3mm的冷轧卷材
2277	72091890	其他厚度<0.5mm的冷轧卷材
2278	72092500	厚度≥3mm的冷轧非卷材
2279	72092600	1mm<厚度<3mm的冷轧非卷材
2280	72092700	0.5mm≤厚度≤1mm的冷轧非卷材
2281	72092800	厚度<0.5mm的冷轧非卷材
2282	72099000	其他冷轧铁或非合金钢宽平板轧材
2283	72104100	镀锌的瓦楞形铁或非合金钢宽板材
2284	72111300	未轧花纹的四面轧制的热轧非卷材,宽度超过150mm,厚度不小于4mm
2285	72111400	厚度≥4.75mm的其他热轧板材
2286	72111900	其他热轧铁或非合金钢窄板材
2287	72119000	冷轧的铁或非合金钢其他窄板材
2288	72123000	其他镀或涂锌的铁或非合金钢窄板材
2289	72162100	热加工截面高度<80mm角钢
2290	72162200	热加工截面高度<80mm丁字钢
2291	72163100	热加工截面高度≥80mm槽型钢
2292	72163290	其他热加工截面高度≥80mm工字型钢
2293	72163319	其他200mm<截面高度≤800mm的H型钢
2294	72163390	其他80mm≤截面高度≤200mm的H型钢
2295	72171000	未镀或涂层的铁或非合金钢丝
2296	72172000	镀或涂锌的铁或非合金钢丝
2297	72173010	镀或涂铜的铁丝和非合金钢丝
2298	72173090	镀或涂其他贱金属的铁丝和非合金钢丝
2299	72179000	其他铁丝或非合金钢丝
2300	72287010	履带板型钢
2301	72288000	其他合金钢空心钻钢
2302	72292000	硅锰钢丝
2303	72299090	其他合金钢丝
2304	73011000	钢铁板桩
2305	73012000	焊接的钢铁角材、型材及异型材
2306	73023000	道岔尖轨、辙叉、尖轨拉杆
2307	73024000	钢铁制鱼尾板、钢轨垫板
2308	73029090	其他铁道电车道铺轨用钢铁材料
2309	73043120	冷拔或冷轧的铁制无缝地质钻管、套管
2310	73044190	冷拔或冷轧的不锈钢制的其他无缝管
2311	73051900	其他石油、天然气粗钢管
2312	73052000	其他钻探石油、天然气用粗套管
2313	73061900	其他石油、天然气管道管
2314	73071900	可锻性铸铁及铸钢管子附件

序号	税则号列 ^①	商品简称 ^②
2315	73072100	不锈钢制法兰
2316	73072200	不锈钢制螺纹肘管、弯管、管套
2317	73072300	不锈钢制对焊件
2318	73072900	不锈钢制其他管子附件
2319	73079100	未列名钢铁制法兰
2320	73079300	未列名钢铁制对焊件
2321	73081000	钢铁制桥梁及桥梁体段
2322	73082000	钢铁制塔楼及格构杆
2323	73083000	钢铁制门窗及其框架、门槛
2324	73084000	钢铁制脚手架模板坑凳用支柱及类
2325	73090000	容积>300L钢铁制盛物容器
2326	73101000	盛装物料的钢铁容器, 50L≤容积≤300L
2327	73102110	容积在50升以下焊边或卷边接合易拉罐及罐体
2328	73102190	容积在50升以下焊边或卷边接合的罐
2329	73102910	容积在50升以下其他的易拉罐及罐体
2330	73102990	容积在50升以下其他的罐
2331	73110010	装压缩或液化气的钢铁容器
2332	73110090	其他装压缩或液化气的容器
2333	73130000	带刺钢铁丝、围篱用钢铁纹带
2334	73141400	不锈钢制的机织品
2335	73141900	其他钢铁丝制机织品
2336	73142000	交点焊接的粗钢铁丝网、篱及格栅, 丝的最大截面尺寸≥3mm, 网眼尺寸≥100cm ²
2337	73143100	交点焊接的镀或涂锌细钢铁丝网
2338	73143900	交点焊接的其他细钢铁丝网、篱
2339	73144100	其他镀锌的钢铁丝网、篱及格栅
2340	73144200	其他涂塑的钢铁丝网、篱及格栅
2341	73144900	其他钢铁丝网、篱及格栅
2342	73145000	网眼钢铁板
2343	73151190	其他滚子链
2344	73151200	其他铰接链
2345	73151900	铰接链零件
2346	73152000	防滑链
2347	73158100	日字环节链
2348	73158200	其他焊接链
2349	73158900	未列名链
2350	73159000	非铰接链零件
2351	73160000	钢铁锚、多爪锚及其零件
2352	73170000	铁钉、图钉、平头钉、波纹钉、U形钉(税目8305的货品除外)及类似品
2353	73181100	方头螺钉
2354	73181200	其他木螺钉
2355	73181300	钩头螺钉及环头螺钉
2356	73181400	自攻螺钉
2357	73181590	其他螺钉及螺栓
2358	73181600	螺母
2359	73182200	其他垫圈
2360	73209090	其他弹簧
2361	73219000	非电热家用器具零件
2362	73251010	工业用无可锻性制品
2363	73251090	其他无可锻性铸铁制品
2364	73259910	工业用未列名可锻性铸铁制品
2365	73259990	非工业用未列名可锻性铸铁制品

序号	税则号列 ^①	商品简称 ^②
2366	73261100	钢铁制研磨机用研磨球及类似品
2367	73261990	非工业用未列名钢铁制品
2368	73262010	工业用钢铁丝制品
2369	73262090	非工业用钢铁丝制品
2370	73269011	钢铁纤维及其制品
2371	73269090	其他非工业用钢铁制品
2372	74040000	铜废碎料
2373	74112110	盘卷黄铜管
2374	74112190	铜锌合金(黄铜)管
2375	74112200	白铜或德银管
2376	74112900	其他铜合金管
2377	74122090	其他铜合金管子配件
2378	74153310	铜制木螺钉
2379	74153390	铜制其他螺钉螺栓螺母
2380	74153900	其他铜制螺纹制品
2381	74182000	铜制卫生器具及其零件
2382	74191000	铜链条及其零件
2383	74199110	工业用铸造、模压、冲压其他铜制品
2384	74199940	铜丝制的网、格栅、网眼和铜板
2385	76012000	未锻轧铝合金
2386	76032000	片状铝粉末
2387	76051100	纯铝制的粗丝
2388	76051900	纯铝制的细丝
2389	76052100	铝合金制的粗丝
2390	76052900	铝合金制的细丝
2391	76069200	铝合金制非矩形的板、片及带
2392	76081000	纯铝管
2393	76082010	外径不超过10厘米的铝合金管
2394	76082091	外径超过10厘米壁厚不超过25毫米铝合金管
2395	76082099	其他铝合金管
2396	76090000	铝制管子附件
2397	76101000	铝制门窗及其框架、门槛
2398	76121000	铝制软管容器
2399	76129010	铝制易拉罐及罐体
2400	76129090	容积≤300L的铝制囤、罐等容器
2401	76130010	零售包装装压缩、液化气体铝容器
2402	76152000	铝制卫生器具及其零件
2403	76169100	铝丝制的布、网、篱及格栅
2404	76169910	其他工业用铝制品
2405	76169990	其他非工业用铝制品
2406	78041100	铅片、带及厚度≤0.2mm的箔
2407	78041900	铅及铅合金板、厚度>0.2mm的箔
2408	78060010	铅及铅合金条、杆、丝、型材
2409	78060090	其他铅制品
2410	81019600	钨丝
2411	81019990	其他钨制品
2412	81029600	钼丝
2413	81039011	直径<0.5mm的钽丝
2414	81039019	直径≥0.5mm的钽丝
2415	81039090	其他锻轧钽及其制品
2416	81043000	已分级的镁锉屑、车屑、颗粒;粉末

序号	税则号列 ^①	商品简称 ^②
2417	81049010	锻轧镁
2418	81049020	镁制品
2419	81060090	其他铍及铍制品
2420	81079000	其他镉及镉制品
2421	81089010	钛条、杆、型材及异型材
2422	81089020	钛丝
2423	81089032	厚度>0.8mm钛板、片、带、箔
2424	81109000	其他铟及铟制品
2425	81110090	其他锰及制品
2426	81129940	锻扎铌及其制品
2427	81129990	锻轧的未列名贱金属及其制品
2428	81130010	金属陶瓷颗粒、粉末
2429	82011000	锹及铲
2430	82013000	镐、锄、耙
2431	82014000	斧子、钩刀及类似砍伐工具
2432	82015000	修枝剪等单手操作农用剪
2433	82016000	修枝等双手操作农用剪
2434	82019010	农用叉
2435	82019090	其他农业、园艺、林业用手工工具
2436	82021000	手工锯
2437	82023100	带有钢制工作部件的圆锯片
2438	82023910	带有天然或合成金刚石、立方氮化硼制工作部件的圆锯片
2439	82023990	其他圆锯片,包括部件
2440	82024000	链锯片
2441	82029110	加工金属用的机械锯的直锯片
2442	82029190	加工金属用的非机械锯的直锯片
2443	82029990	非机械锯用的其他锯片
2444	82031000	钢锉、木锉及类似工具
2445	82032000	钳子、镊子及类似工具
2446	82033000	白铁剪及类似工具
2447	82034000	切管器、螺栓切头器、打孔冲子等
2448	82041100	固定式的手动扳手及板钳
2449	82041200	可调式的手动扳手及板钳
2450	82042000	可互换的扳手套筒
2451	82051000	手工钻孔或攻丝工具
2452	82052000	手工锤子
2453	82053000	木工用刨子、凿子及类似切削工具
2454	82054000	手工螺丝刀
2455	82055900	其他手工工具
2456	82056000	喷灯
2457	82057000	台钳、夹钳及类似品
2458	82059000	成套手工工具
2459	82060000	由税目8202至8205中两个或多个税目所列工具组成的零售套装件
2460	82071300	带金属陶瓷工作部件的凿岩工具
2461	82071910	带超硬材料部件的凿岩或钻探工具
2462	82071990	带其他材料工作部件的凿岩工具
2463	82072010	带超硬部件的金属拉拔或挤压用模
2464	82073000	锻压或冲压工具
2465	82075010	带超硬材料部件的钻孔工具
2466	82075090	带其他材料工作部件的钻孔工具
2467	82078010	带有天然或合成金刚石、立方氮化硼制的车削工具

序号	税则号列 ^①	商品简称 ^②
2468	82079010	带超硬材料部件的其他可互换工具
2469	82079090	其他可互换工具
2470	82082000	木工机械用刀及刀片
2471	82083000	厨房或食品加工机器用刀及刀片
2472	82084000	农、林业机器用刀及刀片
2473	82090010	未装配的工具用金属陶瓷板
2474	82090021	晶粒度小于0.8微米的金属陶瓷条、杆
2475	82090029	其他未装配的工具用金属陶瓷条、杆
2476	82090030	未装配的工具用金属陶瓷刀头
2477	82090090	其他未装配的工具用金属陶瓷类似品
2478	82100000	加工调制食品、饮料用手动机械
2479	82111000	以刀为主的成套货品
2480	83012010	机动车用中央控制门锁
2481	83012090	其他机动车用锁
2482	83014000	其他锁
2483	83015000	带锁的扣环及扣环框架
2484	83016000	锁零件
2485	83021000	铰链(折叶)
2486	83022000	用贱金属支架的小脚轮
2487	83023000	机动车辆用贱金属附件及架座
2488	83024100	建筑用贱金属配件及架座
2489	83024200	家具用贱金属配件及架座
2490	83024900	其他用贱金属配件及架座
2491	83026000	自动闭门器
2492	83030000	保险箱、柜、保险库的门
2493	83040000	贱金属档案柜、文件箱等办公用具
2494	83071000	钢铁制软管、可有配件
2495	83079000	其他贱金属软管,可有配件
2496	83081000	贱金属制钩、环及眼
2497	83082000	贱金属制管形铆钉及开口铆钉
2498	83089000	贱金属制珠子及亮晶片
2499	83091000	贱金属制冠形瓶塞
2500	83099000	盖子瓶帽螺口塞封志等包装用配件
2501	83100000	贱金属标志牌、铭牌、地名牌及类似品、号码等类似标志,但税目9405的货品除外
2502	83111000	焊剂涂面的贱金属电极、电弧焊用
2503	83112000	以焊剂为芯的贱金属制焊丝
2504	83113000	以焊剂涂面或作芯的贱金属条或丝
2505	83119000	贱金属粘聚成的丝或条
2506	84042000	水及其他蒸汽动力装置的冷凝器
2507	84049010	集中供暖热水锅炉辅助设备的零件
2508	84049090	其他辅助设备用零件
2509	84051000	煤气、乙炔及类似水解气体发生器
2510	84072900	船用其他未列名点燃式发动机
2511	84073100	车用往复活塞发动机,排量≤50ml
2512	84073200	车用往复活塞发动机,50ml<排量≤250ml
2513	84079010	沼气发动机
2514	84079090	其他点燃往复或旋转式内燃发动机
2515	84089093	功率≥132.39kW的其他用柴油发动机
2516	84101390	其他功率>10000kW的水轮机及水轮
2517	84121090	非航空航天用喷气发动机
2518	84122100	直线作用的液压动力装置

序号	税则号列 ^①	商品简称 ^②
2519	84129010	航空航天用喷气发动机零件
2520	84131100	分装燃料或润滑油的计量泵
2521	84132000	手泵
2522	84135010	气动式往复式排液泵
2523	84136021	电动式齿轮回转泵
2524	84136090	其他回转式排液泵
2525	84138100	其他液体泵
2526	84142000	手动或脚踏式空气泵
2527	84143011	功率≤0.4kW的冷藏、冷冻箱用压缩机
2528	84143012	0.4kW<功率≤5kW的冷藏、冷冻箱用压缩机
2529	84143013	0.4kW<功率≤5kW的空调用压缩机
2530	84143090	非电机驱动的压缩机
2531	84144000	装在拖车底盘上的空气压缩机
2532	84145191	功率≤125瓦的台扇
2533	84145192	功率≤125瓦的落地扇
2534	84145910	其他吊扇
2535	84145920	其他换气扇
2536	84145930	离心通风机
2537	84145990	其他扇, 风机
2538	84146010	抽油烟机
2539	84146090	最大边长≤120cm的通风罩或循环气罩
2540	84148020	二氧化碳压缩机
2541	84148030	发动机用增压器
2542	84149020	风机、风扇、通风罩及循环气罩零件
2543	84149090	税目8414其他所列机器零件
2544	84151010	独立式空调
2545	84151021	制冷量≤4千大卡/时的分体式空调
2546	84151022	制冷量>4千大卡/时的分体式空调
2547	84158110	制冷量≤4千大卡/时热泵式空调
2548	84158120	制冷量>4千大卡/时热泵式空调
2549	84158210	制冷量≤4千大卡/时的其他空调
2550	84158220	制冷量>4千大卡/时的其他空调
2551	84158300	无制冷装置的空调
2552	84159010	制冷量≤4千大卡/时的空调的零件
2553	84159090	制冷量>4千大卡/时的空调的零件
2554	84163000	机械加煤机及类似装置
2555	84171000	金属热处理用炉及烘箱
2556	84172000	面包房用烤炉及烘箱
2557	84178010	炼焦炉
2558	84178030	水泥回转窑
2559	84178040	石灰石分解炉
2560	84178090	其他非电热炉及烘箱
2561	84179010	海绵铁回转窑零件
2562	84179020	炼焦炉零件
2563	84179090	其他非电热炉及烘箱零件
2564	84181010	容积>500L冷藏-冷冻组合机
2565	84181020	200L<容积≤500L冷藏-冷冻组合机
2566	84181030	容积≤200L冷藏-冷冻组合机
2567	84182110	容积>150L压缩式家用型冷藏箱
2568	84182120	50L<容积≤150L压缩式家用型冷藏箱
2569	84182130	容积≤50L压缩式家用型冷藏箱

序号	税则号列 ^①	商品简称 ^②
2570	84183010	制冷温度 ≤ -40℃, 容积 ≤ 800L 柜式冷冻箱
2571	84183021	制冷温度 > -40℃, 容积 500-800L 柜式冷冻箱
2572	84185000	其他装有冷藏或冷冻装置的其他设备
2573	84186120	压缩式热泵, 税目 8415 空调用除外
2574	84186190	其他热泵, 税目 8415 空调用除外
2575	84186920	其他制冷机组
2576	84189100	冷藏或冷冻设备用特制家具零件
2577	84189910	制冷机组及热泵用零件
2578	84189991	制冷温度 ≤ -40℃ 冷冻设备零件
2579	84189992	制冷温度 > -40℃, 容积 > 500L 的制冷设备零件
2580	84189999	税目 8418 其他制冷设备用零件
2581	84193200	木材、纸浆、纸或纸板干燥器
2582	84193990	其他用途的干燥器
2583	84194090	其他蒸馏或精馏设备
2584	84195000	热交换装置
2585	84196019	制氧量 < 15000 立方米/小时制氧机
2586	84196090	其他液化空气或其他气体的机器
2587	84198100	加工、烹调食品饮料的机器
2588	84198910	加氢反应器
2589	84211100	奶油分离器
2590	84211290	干衣量 > 10kg 的离心干衣机
2591	84211910	脱水机
2592	84212200	过滤或净化饮料的机器及装置
2593	84212300	内燃发动机的燃油过滤器
2594	84213100	内燃发动机的进气过滤器
2595	84219910	家用型过滤、净化装置用零件
2596	84221900	非家用型洗碟机
2597	84222000	瓶子及其他容器的洗涤或干燥机器
2598	84223029	其他水泥包装机
2599	84223030	其他包装机
2600	84229010	洗碟机用零件
2601	84229020	饮料及液体食品灌装设备零件
2602	84229090	税目 8422 其他未列名机器零件
2603	84232010	电子皮带秤
2604	84232090	其他输送带上连续称货的秤
2605	84233030	配料秤
2606	84233090	其他恒定秤、物料定量装料秤
2607	84238110	最大称量 ≤ 30kg 的计价秤
2608	84238120	最大称量 ≤ 30kg 的弹簧秤
2609	84238190	最大称量 ≤ 30kg 的其他衡器
2610	84238210	30kg < 最大称量 ≤ 5000kg 的地中衡
2611	84238290	30kg < 最大称量 ≤ 5000kg 的其他衡器
2612	84238930	其他吊秤
2613	84238990	其他衡器
2614	84239000	衡器用的各种砝码、秤砣及其零件
2615	84241000	灭火器
2616	84242000	喷枪及类似器具
2617	84243000	喷汽机、喷砂机及类似喷射机
2618	84244100	农业或园艺用便携式喷雾器
2619	84244900	其他农业或园艺用喷雾器
2620	84248200	其他农业或园艺用喷射、散布器

序号	税则号列 ^①	商品简称 ^②
2621	84251100	电动滑车及提升机
2622	84253110	矿井口、井下用电动卷扬装置
2623	84254990	其他提升车辆用提升机
2624	84261120	通用桥式起重机
2625	84263000	门座式起重机及座式旋臂起重机
2626	84271090	其他电动机推进的叉车及可升降工作车
2627	84272010	集装箱叉车
2628	84272090	其他机动叉车及有类似装置工作车
2629	84279000	其他叉车及可升降的工作车
2630	84291110	功率>235.36kW的履带式推土机
2631	84291190	功率≤235.36kW的履带式推土机
2632	84295100	前铲装载机
2633	84295212	履带式挖掘机
2634	84295900	其他机械铲、挖掘机及机铲装载机
2635	84301000	打桩机及拔桩机
2636	84302000	扫雪机及吹雪机
2637	84306919	钻筒直径≤3m的工程钻机
2638	84306920	非自推进铲运机
2639	84306990	其他非自推进未列名机械
2640	84312090	其他税目8427所列机械的零件
2641	84314100	戽斗、铲斗、抓斗及夹斗
2642	84314200	推土机或侧铲推土机用铲
2643	84314310	石油或天然气钻探机用零件
2644	84331100	机动旋转式割草机
2645	84331900	草坪、公园等用其他割草机
2646	84335100	联合收割机
2647	84335200	其他脱粒机
2648	84335910	甘蔗收割机
2649	84341000	挤奶机
2650	84351000	压榨机、轧碎机等机器
2651	84361000	动物饲料配制机
2652	84362900	家禽饲养用机器
2653	84368000	农、林业、园艺等用的其他机器
2654	84369100	家禽饲养机、孵卵器及育雏器零件
2655	84369900	税目8436所列其他机器的零件
2656	84371090	其他农作物的清洁、分选或分级机
2657	84378000	谷物磨粉业加工机器
2658	84381000	面点生产加工机器
2659	84383000	制糖机器
2660	84385000	肉类或家禽加工机器
2661	84386000	水果、坚果或蔬菜加工机器
2662	84388000	84章其他未列名食品等加工机器
2663	84391000	制造纤维素纸浆的机器
2664	84392000	纸或纸板的抄造机器
2665	84393000	纸或纸板的整理机器
2666	84409000	书本装订机器的零件
2667	84411000	切纸机
2668	84413010	纸塑铝复合罐生产设备
2669	84413090	其他制造箱、盒、桶及类似容器的机器
2670	84418010	制造纸塑铝软包装的生产设备
2671	84418090	其他制造纸浆制品、纸制品的机器

序号	税则号列 ^①	商品简称 ^②
2672	84419010	切纸机零件
2673	84419090	其他制造纸浆、纸制品的机器零件
2674	84423010	铸字机
2675	84423021	计算机直接制版设备
2676	84423029	去制版机器、器具及设备
2677	84423090	其他铸字、制版用机器、器具及设备
2678	84424000	铸字、排字、制版机器的零件
2679	84425000	活字、印刷用版、片及其他部件
2680	84431400	卷取进料式凸版印刷机
2681	84431500	其他凸版印刷机
2682	84431600	苯胺印刷机
2683	84433221	数字式喷墨印刷机
2684	84433222	数字式静电照相（激光）印刷机
2685	84433229	其他数字印刷设备
2686	84433923	热敏复印设备
2687	84433931	其他独立的喷墨印刷机
2688	84433939	其他独立的数字印刷设备
2689	84439111	卷筒料给料机
2690	84439119	其他传统印刷机用辅助机器
2691	84439190	传统印刷机用零件及附件
2692	84439910	数字印刷设备用辅助机器
2693	84439921	热敏打印头
2694	84439929	数字印刷设备的其他零件
2695	84440010	合成纤维长丝纺丝机
2696	84440050	化学纤维切断机
2697	84451220	毛纺织纤维精梳机
2698	84451321	棉纺粗纱机
2699	84451322	毛纺粗纱机
2700	84451900	纺织纤维的其他预处理机器
2701	84452032	喷气纺纱机
2702	84452039	其他自由端纺纱机
2703	84452042	毛环锭细纱机
2704	84452049	其他环锭细纱机
2705	84453000	并线机或加捻机
2706	84459020	浆纱机
2707	84459090	其他生产及处理纺织纱线的机器
2708	84461000	宽度≤30cm的织机
2709	84463040	宽度>30cm的喷水织机
2710	84463090	宽度>30cm的其他无梭织机
2711	84471100	圆筒直径≤165mm的圆型针织机
2712	84471200	圆筒直径>165mm的圆型针织机
2713	84472012	拉舍尔经编机
2714	84472019	其他经编机
2715	84472030	缝编机
2716	84479019	其他簇绒机
2717	84479020	绣花机
2718	84479090	税目8447其他未列名机器
2719	84490090	其他面料制造或整理机器；帽模
2720	84501110	干衣量≤10kg的波轮式全自动洗衣机
2721	84501120	干衣量≤10kg的滚筒式全自动洗衣机
2722	84501190	干衣量≤10kg的其他全自动洗衣机

序号	税则号列 ^①	商品简称 ^②
2723	84502011	干衣量 > 10kg的波轮式全自动洗衣机
2724	84502012	干衣量 > 10kg的滚筒式全自动洗衣机
2725	84502019	干衣量 > 10kg的其他全自动洗衣机
2726	84502090	其他干衣量 > 10kg的洗衣机
2727	84509090	干衣量 > 10kg的洗衣机零件
2728	84512900	干衣量 > 10kg的干燥机
2729	84513000	熨烫机及挤压机(包括熔压机)
2730	84515000	纺织物粗加工机器
2731	84519000	税目8451所列机器的零件
2732	84521010	多功能家用缝纫机
2733	84521091	手动式家用型缝纫机
2734	84522110	非家用自动平缝机
2735	84522120	非家用自动包缝机
2736	84522130	非家用自动绷缝机
2737	84522190	其他非家用自动缝纫机
2738	84522900	其他非家用非自动缝纫机
2739	84523000	缝纫机针
2740	84529019	家用型缝纫机用其他零件
2741	84529099	其他缝纫机用其他零件
2742	84531000	生皮、皮革的处理、鞣制或加工机器
2743	84532000	鞋靴制作或修理机器
2744	84541000	金属冶炼及铸造用转炉
2745	84542010	炉外精炼设备
2746	84542090	其他金属冶炼及铸造用锭模及浇包
2747	84543021	方坯连铸机
2748	84543022	板坯连铸机
2749	84543029	其他钢坯连铸机
2750	84543090	其他金属冶炼及铸造用铸造机
2751	84549010	炉外精炼设备用零件
2752	84549021	结晶器
2753	84549022	振动装置
2754	84549029	其他钢坯连铸机用零件
2755	84549090	其他冶炼等用转炉及铸造机的零件
2756	84551010	热轧管机
2757	84551020	冷轧管机
2758	84551090	其他金属轧管机
2759	84552110	板材热轧机
2760	84552120	型钢轧机
2761	84552190	其他热轧或冷热联合轧机
2762	84552210	板材冷轧机
2763	84552290	其他冷轧机
2764	84553000	轧机用轧辊
2765	84559000	其他轧机零件
2766	84563090	用放电处理各种材料的非数控机床
2767	84571099	加工金属的其他加工中心
2768	84581900	切削金属的非数控卧式车床
2769	84589900	切削金属的其他车床
2770	84592900	切削金属的其他钻床
2771	84593100	切削金属的数控镗铣机床
2772	84594900	切削金属的其他镗床
2773	84596990	切削金属的其他铣床

序号	税则号列 ^①	商品简称 ^②
2774	84597000	切削金属的其他攻丝机床
2775	84602911	其他高精度外圆磨床
2776	84602919	其他高精度磨床
2777	84602990	其他磨床
2778	84603900	其他刃磨(工具或刀具)机床
2779	84609010	砂轮机
2780	84615000	锯床或切断机
2781	84619090	税目8461的未列名机床
2782	84622910	非数控矫直机
2783	84622990	非数控的其他钣金加工机床
2784	84623990	其他剪切机床
2785	84629110	金属型材挤压机
2786	84631011	拉拔力为300吨及以下的冷拔管机
2787	84631020	拔丝机
2788	84633000	金属丝加工机
2789	84652000	加工木材等材料的加工中心
2790	84659100	加工木材等材料的锯床
2791	84659200	加工木材等材料的刨、铣或切削机器
2792	84659300	加工木材等材料的研磨或抛光机器
2793	84659500	加工木材等材料的钻孔或凿榫机器
2794	84659600	加工木材等材料的剖、切或刮削机器
2795	84659900	加工木材等材料的其他机床
2796	84671100	旋转式手提风动工具
2797	84671900	其他手提式风动工具
2798	84672100	电动钻
2799	84672210	电动链锯
2800	84672290	其他电动锯
2801	84672910	电动砂磨工具
2802	84672990	其他电动工具
2803	84678100	手提式液压或其他动力链锯
2804	84678900	其他手提式液压或其他动力工具
2805	84679110	电动链锯用零件
2806	84679190	其他链锯用零件
2807	84679200	风动工具零件
2808	84679910	其他手提式电动工具用零件
2809	84679990	其他手提式工具用零件
2810	84681000	手提喷焊器
2811	84682000	其他气体焊或表面回火机器及装置
2812	84689000	焊接机器用零件
2813	84729060	打字机,但税目8443的打印机除外
2814	84734010	自动柜员机用出钞器和循环出钞机
2815	84734020	文字处理机、打字机零附件
2816	84734090	税目8472所列其他办公用机器零附件
2817	84743100	混凝土或砂浆混合机器
2818	84743200	矿物与沥青的混合机器
2819	84751000	白炽灯泡、灯管等的封装机
2820	84752100	制造光导纤维及其预制棒的机器
2821	84752990	其他玻璃及其制品的制造或热加工机器
2822	84762100	装有加热或制冷装置的饮料自动销售机
2823	84768100	装有加热或制冷装置的自动售货机
2824	84768900	其他自动售货机

序号	税则号列 ^①	商品简称 ^②
2825	84769000	税目8476所列机器的零件
2826	84789000	烟草加工及制作机器用的零件
2827	84791090	其他公共工程用的机器
2828	84794000	绳或缆的制造机器
2829	84796000	蒸发式空气冷却器
2830	84801000	金属铸造用型箱
2831	84802000	型模底板
2832	84804110	压铸模
2833	84804120	粉末冶金用压模
2834	84804190	其他金属、硬质合金用注模或压模
2835	84804900	金属、硬质合金用其他型模
2836	84805000	玻璃用型模
2837	84806000	矿物材料用型模
2838	84819010	阀门用零件
2839	84819090	龙头、旋塞及类似装置的零件
2840	84821010	调心球轴承
2841	84821020	深沟球轴承
2842	84821090	其他滚珠轴承
2843	84822000	锥形滚子轴承
2844	84823000	鼓形滚子轴承
2845	84824000	滚针轴承
2846	84828000	其他滚动轴承及球、柱混合轴承
2847	84829100	滚珠、滚针及滚柱
2848	84834090	其他齿轮及齿轮传动装置
2849	84835000	飞轮、滑轮及滑轮组
2850	84836000	离合器及联轴器(包括万向节)
2851	84839000	带齿的轮等其他零件
2852	84879000	84章其他税号未列名机器零件
2853	85011091	机座尺寸在20毫米及以上,但不超过39毫米的微电机
2854	85011099	其他输出功率不超过37.5瓦的微电机
2855	85013400	输出功率超过375千瓦的直流电动机、发电机
2856	85014000	其他单相交流电动机
2857	85015200	输出功率超过750瓦,但不超过75千瓦的多相交流电动机
2858	85015300	输出功率超过75千瓦的多相交流电动机
2859	85016300	输出功率超过375千伏安,但不超过750千伏安的交流发电机
2860	85016410	输出功率超过750千伏安,但不超过350兆伏安的交流发电机
2861	85016420	输出功率超过350兆伏安,但不超过665兆伏安的交流发电机
2862	85021200	输出功率超过75千伏安,但不超过375千伏安的柴油发电机组
2863	85021320	输出功率超过2兆伏安的柴油发电机组
2864	85022000	装有点燃式活塞内燃发动机的发电机组
2865	85023900	其他发电机组
2866	85030010	子目8501.1010及8501.1091所列电动机用零件
2867	85030090	专用于或主要用于税目8501或8502所列机器的其他零件
2868	85041010	电子镇流器
2869	85041090	其他放电灯或放电管用镇流器
2870	85042100	额定容量不超过650千伏安的液体介质变压器
2871	85043490	额定容量超过500千伏安的其他变压器
2872	85044014	功率小于1千瓦,精度低于万分之一的直流稳压电源
2873	85044020	不间断供电电源
2874	85044030	逆变器
2875	85049011	子目8504.2321, 8504.2329所列变压器用零件

序号	税则号列 ^①	商品简称 ^②
2876	85049019	其他变压器零件
2877	85049020	稳压电源及不间断供电电源零件
2878	85049090	其他静止式变流器及电感器零件
2879	85051110	稀土永磁体
2880	85051900	其他永磁铁及磁化后准备制永磁铁的物品
2881	85052000	电磁联轴节、离合器及制动器
2882	85059010	电磁起重吸盘
2883	85059090	电磁铁；电磁铁或永磁铁卡盘、夹具；税目8509所列货品用零件
2884	85061019	其他碱性锌锰电池
2885	85061090	其他二氧化锰的原电池及原电池组
2886	85064000	氧化银的原电池及原电池组
2887	85065000	锂的原电池及原电池组
2888	85066000	锌空气的原电池及原电池组
2889	85069010	二氧化锰原电池及原电池组的零件
2890	85071000	启动活塞式发动机用铅酸蓄电池
2891	85074000	镍铁蓄电池
2892	85075000	镍氢蓄电池
2893	85076000	锂离子蓄电池
2894	85078090	其他蓄电池
2895	85079010	铅酸蓄电池零件
2896	85081100	功率不超过1500瓦、集尘容器容积不超过20升的电动真空吸尘器
2897	85094010	水果或蔬菜榨汁机
2898	85098090	其他家用电动器具（税目8508的真空吸尘器除外）
2899	85099000	家用电动器具（税目8508的真空吸尘器除外）的零件
2900	85101000	电动剃须刀
2901	85102000	电动毛发推剪
2902	85103000	电动脱毛器
2903	85109000	税目8510所列货品的零件
2904	85112090	其他点火磁电机、永磁直流发电机及磁飞轮
2905	85113090	其他分电器、点火线圈
2906	85114099	其他启动电机及两用启动发电机
2907	85115090	其他发电机
2908	85118000	内燃发动机用的其他电点火及电启动装置
2909	85121000	自行车用照明或视觉信号装置
2910	85122010	机动车辆用照明装置
2911	85122090	机动车辆用视觉信号装置
2912	85123011	机动车辆用喇叭、蜂鸣器
2913	85123012	机动车辆用防盗报警器
2914	85123019	机动车辆用其他音响信号装置
2915	85123090	自行车用音响信号装置
2916	85124000	风挡刮水器、除霜器及去雾器
2917	85129000	税目8512所列货品的零件
2918	85149010	炼钢电炉用零件
2919	85151100	烙铁及焊枪
2920	85152191	直缝焊管机
2921	85152900	其他电阻焊接机器及装置
2922	85153191	螺旋焊管机
2923	85153199	其他全自动或半自动的电弧（包括等离子弧）焊接机器及装置
2924	85153900	其他电弧（包括等离子弧）焊接机器及装置
2925	85162910	电气土壤加热器
2926	85162931	风扇式空间加热器

序号	税则号列 ^①	商品简称 ^②
2927	85162932	充液式空间加热器
2928	85163100	电吹风机
2929	85165000	微波炉
2930	85166010	电磁炉
2931	85166050	电烤箱
2932	85166090	其他的电热炉、电锅、电热板、加热环、烧烤炉及烘烤器
2933	85167110	滴液式咖啡机
2934	85167120	蒸馏渗滤式咖啡机
2935	85167130	泵压式咖啡机
2936	85167220	片式烤面包机(多士炉)
2937	85167290	其他电热烤面包器
2938	85167910	电热饮水机
2939	85167990	其他电热器具
2940	85168000	加热电阻器
2941	85169010	土壤加热器及加热电阻器零件
2942	85169090	税目8516所列其他货物的零件
2943	85176910	其他无线设备
2944	85177040	对讲机用零件(天线除外)
2945	85177070	税目8517所列设备用天线及其零件
2946	85181000	传声器(麦克风)及其座架
2947	85184000	音频扩大器
2948	85185000	电气扩音机组
2949	85189000	税目8518所列货物的零件
2950	85192000	用硬币、代币等支付方式使其工作的声音录制或重放设备
2951	85229022	磁头
2952	85229023	磁头零件
2953	85229031	激光视盘机的机芯
2954	85229039	视频信号录制或重放设备用其他零件、附件
2955	85229091	车载音频转播器或发射器
2956	85229099	声音录制或重放设备用其他零件
2957	85232919	已录制磁盘
2958	85234990	已录制的其他光学媒体
2959	85238019	未录制的唱片
2960	85238091	其他未录制媒体
2961	85258011	特种用途的电视摄像机
2962	85261010	导航用雷达设备
2963	85261090	其他雷达设备
2964	85269110	机动车辆用无线电导航设备
2965	85269190	其他无线电导航设备
2966	85269200	无线电遥控设备
2967	85284990	其他单色阴极射线管监视器
2968	85285212	其他彩色液晶监视器,可连接税目8471的自动数据处理设备
2969	85285219	其他单色液晶监视器,可连接税目8471的自动数据处理设备
2970	85285910	其他彩色监视器
2971	85285990	其他单色监视器
2972	85286220	其他彩色投影机,可连接税目8471的自动数据处理设备
2973	85286910	其他彩色投影机
2974	85286990	其他单色投影机
2975	85287110	不带显示屏的彩色卫星电视接收机
2976	85287180	不带显示屏的其他彩色电视接收机
2977	85287221	液晶彩色模拟电视

序号	税则号列 ^①	商品简称 ^②
2978	85287222	液晶彩色数字电视
2979	85287292	其他彩色数字电视
2980	85287300	其他单色电视
2981	85291010	雷达及无线电导航设备用天线或天线反射器及其零件
2982	85291090	其他天线或天线反射器及其零件
2983	85299041	特种用途的电视摄像机、视频摄录一体机、数字照相机用零件
2984	85299042	非特种用途的取像模块
2985	85299049	其他电视摄像机、视频摄录一体机、数字照相机用零件
2986	85299050	雷达设备及无线电导航设备用的其他零件
2987	85299060	无线电收音机及其组合机用的其他零件
2988	85299081	彩色电视接收机用的其他零件
2989	85299082	等离子显像组件及其零件
2990	85301000	铁道或电车道用的电气信号、安全或交通管理设备
2991	85308000	道路或内河航道、停车场、港口或机场用的电气信号、安全或交通管理设备
2992	85311000	防盗或防火报警器及类似装置
2993	85318010	蜂鸣器
2994	85318090	其他电气音响或视觉信号装置
2995	85352910	用于电压在72.5千伏及以上,但不高于220千伏的线路的自动断路器
2996	85352920	用于电压高于220千伏,但不高于750千伏的线路的自动断路器
2997	85353090	其他隔离开关及断续开关
2998	85354000	避雷器、电压限幅器及电涌抑制器
2999	85359000	其他用于电压超过1000伏线路的电路的开关、保护或连接用的电气装置
3000	85362000	用于电压不超过1000伏线路的自动断路器
3001	85363000	用于电压不超过1000伏线路的其他电路保护装置
3002	85364110	用于电压不超过36伏线路的继电器
3003	85364900	用于电压超过60伏线路的继电器
3004	85366100	用于电压不超过1000伏线路的灯座
3005	85381010	子目8537.2010所列货品用的盘、板、台、柜及其他基座
3006	85381090	税目8537所列其他货品用的盘、板、台、柜及其他基座
3007	85391000	封闭式聚光灯
3008	85392110	科研、医疗专用卤钨灯
3009	85392120	火车、航空器及船舶用卤钨灯
3010	85392130	机动车辆用卤钨灯
3011	85392210	科研、医疗专用的功率不超过200瓦、额定电压超过100伏的白炽灯泡
3012	85392920	火车、航空器及船舶用的其他白炽灯泡
3013	85393110	科研、医疗专用的热阴极荧光灯
3014	85393191	紧凑型荧光灯
3015	85393199	其他热阴极荧光灯
3016	85393230	钠蒸气灯
3017	85393290	金属卤化物灯
3018	85393910	科研、医疗专用的其他放电灯管
3019	85394100	弧光灯
3020	85395000	发光二极管(LED)灯泡(管)
3021	85399000	税目8539所列货品的零件
3022	85402010	电视摄像管
3023	85404010	彩色的数据/图形显示管,屏幕荧光点间距小于0.4毫米
3024	85404020	单色的数据/图形显示管
3025	85408100	接收管或放大管
3026	85409110	阴极射线电视显像管用的零件
3027	85409190	其他阴极射线管用的零件
3028	85409910	电视摄像管用的零件

序号	税则号列 ^①	商品简称 ^②
3029	85432010	输出信号频率小于1500兆赫兹的通用信号发生器
3030	85432090	其他信号发生器
3031	85437093	电篱网激发器
3032	85441100	铜制绕组电线
3033	85441900	其他绕组电线
3034	85443020	机动车辆用点火布线组及其他布线组
3035	85446013	额定电压超过35千伏,但不超过110千伏的电缆
3036	85446014	额定电压超过110千伏,但不超过220千伏的电缆
3037	85446019	其他额定电压超过1000伏的电缆
3038	85446090	额定电压超过1000伏的其他电导体
3039	85451100	炉用碳电极
3040	85451900	其他碳电极
3041	85452000	碳刷
3042	85459000	灯碳棒、电池碳棒及电气设备用的其他石墨或碳精制品
3043	85461000	玻璃制绝缘子
3044	85462090	其他陶瓷制绝缘子
3045	86040099	铁道或电车道用其他维修或服务车
3046	86090012	20英尺罐式集装箱
3047	86090019	20英尺其他集装箱
3048	86090090	其他集装箱
3049	87011000	单轴拖拉机
3050	87019190	功率≤18千瓦的其他牵引车
3051	87019290	18千瓦<功率≤37千瓦的其他牵引车
3052	87019310	37千瓦<功率≤75千瓦的拖拉机
3053	87019390	37千瓦<功率≤75千瓦的其他牵引车
3054	87019510	功率>130千瓦的拖拉机
3055	87051021	最大起重重量≤50吨的全路面起重车
3056	87051091	最大起重重量≤50吨的其他起重车
3057	87052000	机动钻探车
3058	87054000	机动混凝土搅拌车
3059	87059030	机动环境监测车
3060	87059040	机动医疗车
3061	87059059	其他机动电源车
3062	87059070	道路(包括跑道)扫雪车
3063	87059080	石油测井车、压裂车、混砂车
3064	87059091	混凝土泵车
3065	87059099	其他特殊用途的机动车辆
3066	87060022	车重<14吨的货车底盘
3067	87060090	其他机动车辆底盘
3068	87081000	缓冲器(保险杠)及其零件
3069	87082100	座椅安全带
3070	87082930	车窗玻璃升降器
3071	87082941	汽车电动天窗
3072	87082942	汽车手动天窗
3073	87082951	侧围
3074	87082952	车门
3075	87082953	发动机罩盖
3076	87082954	前围
3077	87082955	行李箱盖(或背门)
3078	87082956	后围
3079	87082957	翼子板(或叶子板)

序号	税则号列 ^①	商品简称 ^②
3080	87082959	车身的其他覆盖件
3081	87082990	车身的未列名零件、附件
3082	87083010	装在蹄片上的制动摩擦片
3083	87083029	其他车辆用防抱死制动系统（ABS）
3084	87083091	牵引车、拖拉机用制动器及其零件
3085	87083092	大型客车用制动器及其零件
3086	87083093	非公路自卸车用制动器及其零件
3087	87083094	柴、汽油轻型货车用制动器及其零件
3088	87083095	重型货车用制动器及其零件
3089	87083096	税目8705特种车用制动器及其零件
3090	87083099	其他未列名机动车辆用制动器及其零件
3091	87084010	牵引车、拖拉机用变速箱及其零件
3092	87084020	大型客车用变速箱及其零件
3093	87084030	非公路自卸车用变速箱及其零件
3094	87084040	柴、汽油轻型货车用变速箱及其零件
3095	87085073	非公路自卸车用驱动桥及其零件
3096	87085074	柴、汽油轻型货车用驱动桥及其零件
3097	87085075	重型货车用驱动桥及其零件
3098	87085076	税目8705特种车用驱动桥及其零件
3099	87085079	其他未列名机动车辆用驱动桥及其零件
3100	87085081	牵引车、拖拉机用非驱动桥及其零件
3101	87085082	大型客车用非驱动桥及其零件
3102	87085083	非公路自卸车用非驱动桥及其零件
3103	87085084	柴、汽油轻型货车用非驱动桥及其零件
3104	87085085	重型货车用非驱动桥及其零件
3105	87085089	其他未列名机动车辆用非驱动桥及其零件
3106	87087010	牵引车、拖拉机用车轮及其零件、附件
3107	87087020	大型客车用车轮及其零件、附件
3108	87087030	非公路自卸车用车轮及其零件、附件
3109	87087040	柴、汽油轻型货车用车轮及其零件、附件
3110	87087050	重型货车用车轮及其零件、附件
3111	87087060	税目8705特种车用车轮及其零件、附件
3112	87087091	铝合金制的车轮及其零件、附件
3113	87087099	其他车轮及其零件、附件
3114	87088010	税目8703所列车辆用的悬挂减震器及其零件
3115	87089120	机油冷却器
3116	87089190	其他散热器及其零件
3117	87089310	牵引车、拖拉机用离合器及其零件
3118	87089330	非公路自卸车用离合器及其零件
3119	87089340	柴、汽油轻型货车用离合器及其零件
3120	87089350	重型货车用离合器及其零件
3121	87089360	税目8705特种车用离合器及其零件
3122	87089390	其他未列名机动车辆用离合器及其零件
3123	87089450	重型货车用转向盘、转向柱、转向器及其零件
3124	87089500	机动车辆的安全气囊装置
3125	87089910	牵引车、拖拉机用其他零件、附件
3126	87089931	非公路自卸车用车架
3127	87089939	非公路自卸车用其他零件、附件
3128	87089951	重型货车用车架
3129	87089959	重型货车用其他零件、附件
3130	87089960	税目8705特种车用其他零件、附件

序号	税则号列 ^①	商品简称 ^②
3131	87089991	其他未列名机动车辆用车架
3132	87089992	其他未列名机动车辆用传动轴
3133	87089999	其他未列名机动车辆用未列名零件、附件
3134	87141000	摩托车(包括机器脚踏两用车)用零件、附件
3135	87161000	供居住或野营用厢式挂车及半挂车
3136	87162000	农用自装或自卸式挂车及半挂车
3137	87163190	其他罐式挂车及半挂车
3138	87163910	货柜挂车及半挂车
3139	87163990	其他货运挂车及半挂车
3140	87164000	其他未列名挂车及半挂车
3141	87168000	其他未列名非机动车辆
3142	88022000	空载重量≤2吨的飞机及其他航空器
3143	88023000	2吨<空载重量≤15吨的飞机及其他航空器
3144	88052100	空战模拟器及其零件
3145	89031000	娱乐或运动用的充气快艇、划艇及轻舟等船
3146	89080000	供拆卸的船舶及其他浮动结构体
3147	90012000	偏振材料制的片及板
3148	90014010	玻璃制变色镜片
3149	90014091	玻璃制太阳镜片
3150	90019010	彩色滤光片
3151	90019090	其他光学元件
3152	90021110	特殊用途照相机(子目9006.3000、9006.5921、9006.5929)用物镜
3153	90021120	缩微阅读机用物镜
3154	90021910	摄影机或放映机用物镜
3155	90021990	税目9002未列名的其他物镜
3156	90022010	照相机用滤色镜
3157	90022090	其他光学仪器或装置滤色镜
3158	90029010	照相机用未列名光学元件
3159	90029090	其他光学仪器用未列名光学元件
3160	90031920	天然材料制眼镜架
3161	90031990	其他眼镜架
3162	90041000	太阳镜
3163	90051000	双筒望远镜
3164	90058090	其他光学望远镜
3165	90065100	镜头取景、胶片宽度不超过35毫米的照相机
3166	90065921	电子分色机
3167	90065929	其他制版照相机
3168	90065990	税目9006中其他未列名的照相机
3169	90085010	幻灯机
3170	90085039	其他影像投影仪
3171	90085040	照片(电影片除外)放大机及缩片机
3172	90105010	负片显示器
3173	90105022	特种照相用的其他洗印装置
3174	90105029	其他照相用的其他洗印装置
3175	90118000	其他复式光学显微镜
3176	90132000	激光器
3177	90138010	放大镜
3178	90138020	光学门眼
3179	90139020	子目9013.8030所列仪器及器具用零件、附件
3180	90139090	税目9013所列其他仪器及器具的零件、附件
3181	90141000	定向罗盘

序号	税则号列 ^①	商品简称 ^②
3182	90149010	自动驾驶仪用零件、附件
3183	90149090	其他导航仪器及装置用零件、附件
3184	90151000	测距仪
3185	90152000	经纬仪及视距仪
3186	90154000	摄影测量用仪器及装置
3187	90158000	其他大地测量仪器及装置
3188	90159000	税目9015所列仪器及装置的零件、附件
3189	90181299	其他超声扫描装置
3190	90181310	核磁共振成像成套装置
3191	90181390	核磁共振成像成套装置零件
3192	90181941	听力计
3193	90182000	紫外线及红外线装置
3194	90184910	装有牙科设备的牙科用椅
3195	90185000	眼科用其他仪器及器具
3196	90189010	听诊器
3197	90189040	肾脏透析设备(人工肾)
3198	90189070	麻醉设备
3199	90189091	宫内节育器
3200	90191010	按摩器具
3201	90211000	矫形或骨折用器具
3202	90212100	假牙
3203	90221300	其他牙科用X射线应用设备
3204	90221400	其他医疗、外科或兽医用X射线应用设备
3205	90221920	X射线无损探伤检测仪
3206	90221990	其他非医疗用的X射线应用设备
3207	90222100	医疗、外科、牙科或兽医用 α 、 β 、 γ 射线的应用设备
3208	90222990	其他 α 、 β 、 γ 射线的应用设备
3209	90223000	X射线管
3210	90230010	教习头
3211	90230090	其他专供示范(例如,教学或展览)而无其他用途的仪器、装置及模型
3212	90241010	电子万能试验机
3213	90241020	硬度计
3214	90241090	测试金属材料的其他机器及器具
3215	90249000	测试各种材料性能的机器及器具的零件、附件
3216	90251910	非液体的工业用温度计及高温计
3217	90251990	非液体的非工业用温度计、高温计
3218	90259000	税目9025所列仪器及装置的零件、附件
3219	90272011	气相色谱仪
3220	90272012	液相色谱仪
3221	90272019	其他色谱仪
3222	90283013	单相电子式(静止式)电度表
3223	90283014	三相电子式(静止式)电度表
3224	90283090	其他电量计
3225	90289010	工业用计量仪表的零件、附件
3226	90302010	测试频率小于300兆赫的通用示波器
3227	90302090	其他示波器
3228	90303110	量程不超过五位半的数字万用表,不带记录装置
3229	90303190	其他不带记录装置的万用表
3230	90303200	带记录装置的万用表
3231	90303310	量程不超过五位半的数字电流表、电压表,不带记录装置
3232	90303390	检测电压、电流或功率的其他仪器及装置,不带记录装置

序号	税则号列 ^①	商品简称 ^②
3233	90308410	电感及电容测试仪,带记录装置
3234	90308490	其他电量的测量或检验仪器及装置,带记录装置
3235	90308910	其他电感及电容测试仪
3236	90308990	其他电量的测量或检验仪器及装置
3237	90309000	税目9030所列仪器及装置的零件、附件
3238	90311000	机械零件平衡试验机
3239	90312000	试验台
3240	90314910	轮廓投影仪
3241	90318039	其他无损探伤检测仪器
3242	90322000	恒压器
3243	90328100	液压或气压自动调节或控制仪器及装置
3244	90328919	其他列车自动控制系统(ATC)车载设备
3245	90328990	其他自动调节或控制仪器及装置
3246	91011100	机械指示式的贵金属电子手表
3247	91012100	自动上弦的贵金属机械手表
3248	91021200	光电显示式的其他电子手表
3249	91039000	以表芯装成的机械钟
3250	91040000	仪表板钟及车辆船舶等用的类似钟
3251	91051900	机械闹钟
3252	91052100	电子挂钟
3253	91059110	电子天文钟
3254	91059190	其他电子钟
3255	91061000	考勤钟、时刻记录器
3256	91111000	贵金属或包贵金属制的表壳
3257	91129000	钟壳零件
3258	91143000	钟面或表面
3259	91149090	钟、表的其他零件
3260	93011010	自推进的火炮武器
3261	93011090	其他火炮武器
3262	93012000	火箭发射装置;火焰喷射器;手榴弹发射器;鱼雷发射管及类似发射装置
3263	93019000	税目9301所列的其他军用武器
3264	93020000	左轮手枪及其他手枪,但税目9303或9304的货品除外
3265	93031000	前装枪
3266	93032000	其他运动、狩猎或打靶用猎枪,包括组合式滑膛来复枪
3267	93033000	其他运动、狩猎或打靶用步枪
3268	93039000	税目9303所列的其他靠爆炸药发射的火器及类似装置
3269	93040000	气枪、警棍等其他武器
3270	93051000	左轮手枪或其他手枪用的零件、附件
3271	93052000	税目9303的猎枪或步枪用的零件、附件
3272	93059100	税目9301的军用武器用的零件、附件
3273	93059900	税目9301至9304所列物品的其他零件、附件
3274	93062100	猎枪子弹
3275	93062900	猎枪子弹零件;气枪弹丸
3276	93063080	铆接机或捕杀器用子弹及其零件
3277	93063090	其他子弹及其零件
3278	93069000	税目9306所列的其他货品
3279	93070010	军用剑、刀、矛等武器及其零件,刀鞘、剑鞘
3280	93070090	非军用的剑、刀、矛等武器及其零件,刀鞘、剑鞘
3281	94041000	弹簧床垫
3282	94042100	海绵橡胶或泡沫塑料制褥垫
3283	94042900	其他材料制褥垫

序号	税则号列 ^①	商品简称 ^②
3284	94043090	其他睡袋
3285	94049010	羽绒或羽毛填充的寝具
3286	94049020	兽毛填充的寝具
3287	94049030	丝棉填充的寝具
3288	94049040	化纤棉填充的寝具
3289	94049090	其他材料制的寝具
3290	94052000	电气台灯、床头灯、落地灯
3291	94055000	非电气灯具及照明装置
3292	94056000	发光标志、发光铭牌及类似品
3293	94059200	税目9405所列物品的塑料制零件
3294	94059900	税目9405所列货品的其他材料制零件
3295	94061000	木制活动房屋
3296	94069000	其他活动房屋
3297	95061100	滑雪屐
3298	95061200	滑雪屐扣件
3299	95061900	其他滑雪用具
3300	95062100	帆板
3301	95062900	其他水上运动用具
3302	95063100	完整的高尔夫球棍
3303	95063200	高尔夫球
3304	95063900	其他高尔夫球用具
3305	95064010	乒乓球
3306	95065900	其他网球拍、羽毛球拍或类似球拍
3307	95066210	篮球、足球、排球
3308	95066290	其他可充气的球
3309	95066900	其他球
3310	95067010	溜冰鞋
3311	95067020	旱冰鞋
3312	95069111	跑步机
3313	95069119	其他健身及康复器械
3314	95069120	滑板
3315	95069190	一般的体育活动、体操或竞技用品
3316	95069900	其他未列名的玩具、运动用品
3317	95079000	其他钓鱼用品
3318	96020010	装药用胶囊
3319	96031000	用枝条或其他植物材料捆扎成的帚
3320	96032100	牙刷，包括齿板刷
3321	96033010	画笔
3322	96033020	毛笔
3323	96035011	作为机器、器具零件的金属丝刷
3324	96035019	作为车辆零件的金属丝刷
3325	96035091	作为机器、器具零件的其他刷
3326	96035099	作为车辆零件的其他刷
3327	96039010	羽毛掸
3328	96040000	手用粗筛、细筛
3329	96061000	揷扣及其零件
3330	96062100	塑料制钮扣，未用纺织材料包裹
3331	96062200	贱金属制，未用纺织材料包裹的纽扣
3332	96062900	其他钮扣
3333	96063000	钮扣芯及钮扣的其他零件
3334	96071100	装有贱金属齿的拉链

序号	税则号列 ^①	商品简称 ^②
3335	96071900	其他拉链
3336	96072000	拉链零件
3337	96081000	圆珠笔
3338	96082000	毡尖和其他渗水式笔尖笔及唛头笔
3339	96083010	墨汁画笔
3340	96083020	自来水笔
3341	96083090	其他钢笔
3342	96084000	活动铅笔
3343	96085000	含有两种或两种以上笔的成套货品
3344	96086000	圆珠笔芯
3345	96089100	钢笔头及笔尖粒
3346	96089910	机器、仪器用笔
3347	96089920	蜡纸铁笔、钢笔杆、铅笔杆等
3348	96089990	其他笔零件
3349	96091010	铅笔
3350	96091020	颜色铅笔
3351	96092000	铅笔芯，黑的或其他颜色的
3352	96121000	打字机色带或类似色带
3353	96132000	可充气袖珍气体打火机
3354	96140010	烟斗及烟斗头
3355	96140090	烟嘴及其零件
3356	96170090	其他真空容器及零件
3357	96180000	裁缝用人体模型及其他人体模型
3358	96190011	婴儿尿布及尿裤
3359	96190090	任何材料制的卫生巾或尿布的类似品
3360	96200000	独脚架、双脚架、三脚架及类似品
3361	97020000	雕版画、印制画、石印画的原本

注：① 为《中华人民共和国进出口税则（2019年）》中的税则号列；

② 商品简称仅供参考，具体商品范围以《中华人民共和国进出口税则（2019年）》中的税则号列对应的商品范围为准。



UNITED STATES DEPARTMENT OF COMMERCE
International Trade Administration
Washington, D.C. 20230

A-570-026; C-570-027
Anti-Circumvention Inquiries: from
Costa Rica
Guatemala
Malaysia
South Africa
UAE
Public Document
E&C/OP: Team

August 12, 2019

MEMORANDUM TO: Jeffrey I. Kessler
Assistant Secretary
for Enforcement and Compliance

FROM: P. Lee Smith
Deputy Assistant Secretary
for Policy and Negotiations

SUBJECT: Certain Corrosion-Resistant Steel Products from the People's
Republic of China: Initiation of Anti-Circumvention Inquiries on
the Antidumping Duty and Countervailing Duty Orders

I. SUMMARY

On the basis of information available to the Department of Commerce (Commerce), and pursuant to section 781(b) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.225(b) and (h), we recommend initiating anti-circumvention inquiries to determine whether certain imports of corrosion-resistant steel products (CORE), completed in Costa Rica, Guatemala, Malaysia, South Africa, and the United Arab Emirates (UAE) (collectively, the third countries) using hot-rolled steel (HRS) and cold-rolled steel (CRS) flat products manufactured in the People's Republic of China (China), are circumventing the antidumping duty (AD) and countervailing duty (CVD) orders on CORE from China.

II. BACKGROUND

On June 3, 2015, AK Steel Corporation, ArcelorMittal USA LLC, California Steel Industries, Inc., Nucor Corporation, Steel Dynamics, Inc., and United States Steel Corporation, and filed petitions seeking imposition of antidumping and countervailing duties on imports of CORE from

China, India, Italy, the Republic of Korea, and Taiwan.¹ Following Commerce's affirmative determinations of dumping and countervailable subsidies,² and the U.S. International Trade Commission's (USITC) finding of material injury,³ Commerce issued AD and CVD orders on imports of CORE from China.⁴ The *AD Order* established weighted-average dumping margins of 209.97 percent,⁵ and the *CVD Order* established net subsidy rates ranging from 39.05 to 241.07 percent.⁶

III. SCOPE OF THE ORDERS

The products covered by the *Orders* are certain flat-rolled steel products, either clad, plated, or coated with corrosion-resistant metals such as zinc, aluminum, or zinc-, aluminum-, nickel- or iron-based alloys, whether corrugated or painted, varnished, laminated, or coated with plastics or other non-metallic substances in addition to the metallic coating. The products covered include coils that have a width of 12.7 mm or greater, regardless of form of coil (*e.g.*, in successively superimposed layers, spirally oscillating, *etc.*). The products covered also include products not in coils (*e.g.*, in straight lengths) of a thickness less than 4.75 mm and a width that is 12.7 mm or greater and that measures at least 10 times the thickness.

The products covered also include products not in coils (*e.g.*, in straight lengths) of a thickness of 4.75 mm or more and a width exceeding 150 mm and measuring at least twice the thickness. The products described above may be rectangular, square, circular, or other shape and include products of either rectangular or non-rectangular cross-section where such cross-section is achieved subsequent to the rolling process, *i.e.*, products which have been "worked after rolling" (*e.g.*, products which have been beveled or rounded at the edges). For purposes of the width and thickness requirements referenced above:

(1) Where the nominal and actual measurements vary, a product is within the scope if application of either the nominal or actual measurement would place it within the scope based on the definitions set forth above, and (2) where the width and thickness vary for a specific product

¹ See *Certain Corrosion-Resistant Steel Products from Italy, India, the People's Republic of China, the Republic of Korea, and Taiwan: Initiation of Less-Than-Fair-Value Investigations*, 80 FR 37228 (June 30, 2015); *Certain Corrosion-Resistant Steel Products from the People's Republic of China, India, Italy, the Republic of Korea, and Taiwan: Initiation of Countervailing Duty Investigations*, 80 FR 37223 (June 30, 2015).

² See *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Final Determination of Sales at Less Than Fair Value, and Final Affirmative Critical Circumstances Determination, in Part*, 81 FR 35316 (June 2, 2016); *Countervailing Duty Investigation of Certain Corrosion-Resistant Steel Products from the People's Republic of China: Final Affirmative Determination, and Final Affirmative Critical Circumstances Determination, in Part*, 81 FR 35308 (June 2, 2016).

³ See *Certain Corrosion-Resistant Steel Products from China, India, Italy, Korea, and Taiwan; Determinations*, 81 FR 47177 (July 20, 2016); see also *Certain Corrosion-Resistant Steel Products from China, India, Italy, Korea, and Taiwan*, Inv. Nos. 701-TA-534-537 and 731-TA-1274-1278, USITC Pub. 4620 (July 2016) (Final) (hereinafter, *USITC CORE Report*).

⁴ See *Certain Corrosion-Resistant Steel Products from India, Italy, the People's Republic of China, the Republic of Korea and Taiwan: Amended Final Affirmative Antidumping Determination for India and Taiwan, and Antidumping Duty Orders*, 81 FR 48390 (July 25, 2016) (*AD Order*); *Certain Corrosion-Resistant Steel Products from India, Italy, Republic of Korea and the People's Republic of China: Countervailing Duty Order*, 81 FR 48387 (July 25, 2016) (*CVD Order*) (collectively, *Orders*).

⁵ See *AD Order*, 81 FR at 48393.

⁶ See *CVD Order*, 81 FR at 48388.

(e.g., the thickness of certain products with non-rectangular cross-section, the width of certain products with nonrectangular shape, *etc.*), the measurement at its greatest width or thickness applies.

Steel products included in the scope of these *Orders* are products in which: (1) Iron predominates, by weight, over each of the other contained elements; (2) the carbon content is 2 percent or less, by weight; and (3) none of the elements listed below exceeds the quantity, by weight, respectively indicated:

- 2.50 percent of manganese, or
- 3.30 percent of silicon, or
- 1.50 percent of copper, or
- 1.50 percent of aluminum, or
- 1.25 percent of chromium, or
- 0.30 percent of cobalt, or
- 0.40 percent of lead, or
- 2.00 percent of nickel, or
- 0.30 percent of tungsten (also called wolfram), or
- 0.80 percent of molybdenum, or
- 0.10 percent of niobium (also called columbium), or
- 0.30 percent of vanadium, or
- 0.30 percent of zirconium

Unless specifically excluded, products are included in this scope regardless of levels of boron and titanium. For example, specifically included in this scope are vacuum degassed, fully stabilized (commonly referred to as interstitial-free (IF)) steels and high strength low alloy (HSLA) steels.

IF steels are recognized as low carbon steels with micro-alloying levels of elements such as titanium and/or niobium added to stabilize carbon and nitrogen elements. HSLA steels are recognized as steels with micro-alloying levels of elements such as chromium, copper, niobium, titanium, vanadium, and molybdenum.

Furthermore, this scope also includes Advanced High Strength Steels (AHSS) and Ultra High Strength Steels (UHSS), both of which are considered high tensile strength and high elongation steels.

Subject merchandise also includes corrosion-resistant steel that has been further processed in a third country, including but not limited to annealing, tempering, painting, varnishing, trimming, cutting, punching and/or slitting or any other processing that would not otherwise remove the merchandise from the scope of the *Orders* if performed in the country of manufacture of the in-scope corrosion resistant steel.

All products that meet the written physical description, and in which the chemistry quantities do not exceed any one of the noted element levels listed above, are within the scope of these *Orders*

unless specifically excluded. The following products are outside of and/or specifically excluded from the scope of these *Orders*:

- Flat-rolled steel products either plated or coated with tin, lead, chromium, chromium oxides, both tin and lead (terne plate), or both chromium and chromium oxides (tin free steel), whether or not painted, varnished or coated with plastics or other non-metallic substances in addition to the metallic coating;
- Clad products in straight lengths of 4.7625 mm or more in composite thickness and of a width which exceeds 150 mm and measures at least twice the thickness; and
- Certain clad stainless flat-rolled products, which are three-layered corrosion-resistant flat-rolled steel products less than 4.75 mm in composite thickness that consist of a flat-rolled steel product clad on both sides with stainless steel in a 20%-60%-20% ratio.

The products subject to the orders are currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under item numbers: 7210.30.0030, 7210.30.0060, 7210.41.0000, 7210.49.0030, 7210.49.0091, 7210.49.0095, 7210.61.0000, 7210.69.0000, 7210.70.6030, 7210.70.6060, 7210.70.6090, 7210.90.6000, 7210.90.9000, 7212.20.0000, 7212.30.1030, 7212.30.1090, 7212.30.3000, 7212.30.5000, 7212.40.1000, 7212.40.5000, 7212.50.0000, and 7212.60.0000.

The products subject to the orders may also enter under the following HTSUS item numbers: 7210.90.1000, 7215.90.1000, 7215.90.3000, 7215.90.5000, 7217.20.1500, 7217.30.1530, 7217.30.1560, 7217.90.1000, 7217.90.5030, 7217.90.5060, 7217.90.5090, 7225.91.0000, 7225.92.0000, 7225.99.0090, 7226.99.0110, 7226.99.0130, 7226.99.0180, 7228.60.6000, 7228.60.8000, and 7229.90.1000.

The HTSUS subheadings above are provided for convenience and customs purposes only. The written description of the scope of the *Orders* is dispositive.

IV. PRIOR CIRCUMVENTION FINDING

On November 14, 2016, pursuant to section 781(b) of the Act and 19 CFR 351.225(h), Commerce initiated anti-circumvention inquiries on the *Orders* to determine whether certain imports of CORE completed in the Socialist Republic of Vietnam (Vietnam) using HRS and CRS flat products manufactured in China were circumventing the *Orders*.⁷ Following the completion of the inquiries, on May 23, 2018, Commerce determined that imports of CORE completed in Vietnam using HRS or CRS manufactured in China were circumventing the *Orders* and, therefore, determined that such imports fall within the scope of the *Orders*.⁸

V. MERCHANDISE SUBJECT TO THE ANTI-CIRCUMVENTION INQUIRIES

⁷ See *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 81 FR 79454 (November 14, 2016).

⁸ See *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Affirmative Final Determination of Circumvention of the Antidumping Duty and Countervailing Duty Orders*, 83 FR 23895 (May 23, 2018) (*China/Vietnam CORE Final Determination*) and accompanying Issues and Decision Memorandum (IDM).

These anti-circumvention inquiries cover CORE completed in the third countries using Chinese-origin HRS or CRS and subsequently exported from the third countries to the United States.

VI. STATUTORY FRAMEWORK

Section 781 of the Act addresses circumvention of antidumping and countervailing duty orders. Section 781(b)(1) of the Act provides that Commerce, after taking into account any advice provided by the USITC under section 781(e) of the Act, may include imports of merchandise assembled or completed in a third country within the scope of an order at any time an order is in effect if: (A) the merchandise imported in the United States is of the same class or kind as any merchandise produced in a foreign country that is the subject of an antidumping and/or countervailing duty order; (B) before importation into the United States, such imported merchandise is completed or assembled in another foreign country from merchandise which (i) is subject to such order or finding, or (ii) is produced in the foreign country with respect to which such order or finding applies; (C) the process of assembly or completion in the foreign country is minor or insignificant; (D) the value of the merchandise produced in the foreign country to which the antidumping and/or countervailing duty order applies is a significant portion of the total value of the merchandise exported to the United States; and (E) Commerce determines that action is appropriate to prevent evasion of an order.

In determining whether the process of assembly or completion in a third country is minor or insignificant under section 781(b)(1)(C) of the Act, section 781(b)(2) of the Act directs Commerce to consider: (A) the level of investment in the foreign country, (B) the level of research and development in the foreign country, (C) the nature of the production process in the foreign country, (D) the extent of production facilities in the foreign country, and (E) whether the value of processing performed in the foreign country represents a small proportion of the value of the merchandise imported into the United States. However, no single factor, by itself, controls Commerce's determination of whether the process of assembly or completion in a third country is minor or insignificant.⁹ Accordingly, it is Commerce's practice to evaluate each of these five factors as they exist in the third country, depending on the totality of the circumstances of the particular anti-circumvention inquiry.¹⁰

Furthermore, section 781(b)(3) of the Act sets forth additional factors to consider in determining whether to include merchandise assembled or completed in a third country within the scope of an antidumping and/or countervailing duty order. Specifically, Commerce shall take into account such factors as: (A) the pattern of trade, including sourcing patterns; (B) whether the manufacturer or exporter of the merchandise is affiliated with the person who, in the third country, uses the merchandise to complete or assemble the merchandise which is subsequently imported into the United States; and (C) whether imports of the merchandise into the third

⁹ See Statement of Administrative Action accompanying the Uruguay Round Agreements Act (SAA), H.R. Doc. No. 103-316 (1994) at 893.

¹⁰ See *Uncovered Innerspring Units from the People's Republic of China: Final Affirmative Determination of Circumvention of the Antidumping Duty Order*, 83 FR 65626 (December 21, 2018), and accompanying Issues and Decision Memorandum at 4.

country have increased after the initiation of the investigation that resulted in the issuance of such order or finding.

VII. STATUTORY ANALYSIS

Section 781(b) of the Act directs Commerce to consider the criteria described above to determine whether merchandise completed or assembled in a third country is circumventing an order. As explained and referenced below, information available to Commerce indicates that CORE exported from the third countries to the United States, which was completed in the third countries using HRS or CRS manufactured in China, may be circumventing the *Orders*.

A. *Merchandise of the Same Class or Kind*

Available information indicates that CORE imported into the United States from the third countries meets the physical description of the merchandise described in the scope of the *Orders*. Since initiation of the CORE investigations, CORE exported from the third countries has entered the United States under HTSUS statistical reporting numbers covered by the scope of the *Orders* (6 HTSUS statistical reporting numbers from Costa Rica, 6 from Guatemala, 10 from Malaysia, 7 from South Africa, and 9 from the UAE).¹¹ Thus, CORE exported from the third countries has entered the United States under the same tariff classifications as merchandise subject to the *Orders*.¹² Additionally, the majority of U.S. purchasers surveyed in the USITC's investigations of CORE reported that CORE products produced in the United States, the countries subject to the investigations (China, India, Italy, Korea, and Taiwan), and non-subject countries were comparable in terms of industry quality standards, product consistency, and product range.¹³ We find that the available information indicates that CORE imported into the United States from the third countries is of the same type of merchandise subject to the *Orders* and, thus, supports initiation of these anti-circumvention inquiries.

B. *Completion of Merchandise in a Foreign Country*

As outlined below, information available to Commerce indicates that CORE exported to the United States from the third countries is completed in the third countries from HRS or CRS manufactured in China.

CORE is produced by coating or plating (*i.e.*, galvanizing) HRS or CRS substrate with a corrosion- or heat-resistant metal to prevent corrosion and thereby extend the service life of products produced from the steel.¹⁴ The substrate for CORE (*i.e.*, the intermediate product that is galvanized to produce CORE) is usually CRS; however, HRS may be galvanized without cold-rolling to produce some CORE products.¹⁵ The two most commonly used processes for

¹¹ See Exhibit 1.

¹² See Exhibit 2.

¹³ See *USITC CORE Report* at II-27-29 (included in Exhibit 3).

¹⁴ *Id.* at I-3 and I-17-18.

¹⁵ *Id.* at I-19 fn. 28.

producing CORE are: (1) hot-dip process; and (2) electrolytic process, and, in both cases, the raw material is usually CRS.¹⁶

Evidence available to Commerce indicates that Costa Rica and Guatemala do not possess HRS or CRS production capacity.¹⁷ Therefore, any CORE manufactured in and exported from these countries to the United States must be produced from imported HRS or CRS. Malaysia and South Africa have HRS and CRS capacity,¹⁸ but, since the initiation of the CORE investigations, these countries have increased their imports of HRS and/or CRS¹⁹ from China while increasing their exports of CORE to the United States.²⁰ The UAE has CRS production capacity and possibly limited HRS production capacity, but the UAE has also increased imports of HRS and CRS from China while increasing exports of CORE to the United States.²¹

Evidence available to Commerce indicates that the third countries are producing CORE from HRS and CRS manufactured in China due to the confluence of these trends following the initiation of the CORE investigations: 1) U.S. imports of CORE from China significantly decreased,²² 2) U.S. imports of CORE from the third countries significantly increased,²³ and 3) the third countries increased their imports of Chinese HRS and/or CRS.²⁴ We find that the available information indicates that, before importation into the United States, CORE is being completed in the third countries from HRS and/or CRS that is produced in China and, thus, supports initiation of these anti-circumvention inquiries.

C. Minor or Insignificant Process in the Third Countries

Under section 781(b)(2) of the Act, Commerce considers five factors to determine whether the process of assembly or completion of merchandise in a foreign country is minor or insignificant: (1) the level of investment in the foreign country in which the merchandise is completed or assembled, (2) the level of research and development in the foreign country in which the merchandise is completed or assembled, (3) the nature of the production process in the foreign country in which the merchandise is completed or assembled, (4) the extent of production facilities in the foreign country in which the merchandise is completed or assembled, and (5) whether the value of the processing performed in the foreign country in which the merchandise is completed or assembled represents a small proportion of the value of the merchandise imported into the United States. As explained below, available information pertaining to these factors indicates that the process for completing CORE from HRS and CRS is minor or insignificant and, thus, supports initiation of these anti-circumvention inquiries.

¹⁶ *Id.* at I-19-21.

¹⁷ *See* Exhibit 4A.

¹⁸ *Id.*

¹⁹ The monthly average of South African imports of CRS decreased slightly since initiation, however, its imports of HRS increased, resulting in an increase of total import volume of substrate from China to South Africa. *See* Exhibit 5.

²⁰ *See* Exhibits 5 and 2.

²¹ *See* Exhibit 4A-B.

²² *See* Exhibit 2.

²³ *Id.*

²⁴ *See* Exhibit 5.

(1) Level of Investment in the Third Countries

The production process for CORE begins with two common methods for producing steel: (1) the electric arc furnace method, which melts cold metallic raw material, including scrap steel, pig iron, and direct-reduced iron; and (2) the blast furnace/basic oxygen furnace method, which uses iron ore, coke, and smaller amounts of scrap steel.²⁵ Once the steel is in a molten state, it is cast into a semi-finished product called a “slab.”²⁶ The slab is then reheated and rolled on a hot-strip/hot-rolling mill to produce HRS, which is typically reeled into a coil for further handling and processing.²⁷ The HRS coil is then uncoiled and run through a “pickle line” in which it passes through vats of acid to remove oxide scale.²⁸ Next, the HRS may be processed into CRS by the processes of cold-rolling (to reduce its thickness) and annealing (to harden the steel).²⁹ From there, the *USITC CORE Report* states: “There are two widely used processes for producing corrosion-resistant steel: the hot-dip process, in which steel sheet passes through a bath of molten zinc or aluminum, and the electrolytic process, in which steel sheet passes through a series of electrolytic cells that electrolytically plate zinc or other metals onto the surface of the steel.”³⁰ The two commonly used processes (*i.e.*, hot-dip and electrolytic) for CORE production impart distinct physical properties suitable for different end-use applications.³¹ For example, the automotive industry uses the hot-dip galvanizing process for CORE intended for unexposed parts of a vehicle, and the electrolytic process (also called “electrogalvanized”) is used for CORE products intended to be used on exposed parts of a vehicle because of its superior suitability for painting.³² The *USITC CORE Report* indicates that the CORE production processes differ according to end-use applications and does not indicate that processes differ based on the country in which production takes place.³³

As explained above, information available to Commerce indicates that the third countries are completing CORE using HRS and CRS manufactured in China and the production activities in the third countries involve the final stages of the production process for CORE (*i.e.*, cold-rolling of HRS and/or galvanizing). Accordingly, we compared the level of investment for the final stages of the CORE production process occurring in the third countries to the level of investment of a fully integrated steel producer in China.

According to a 2015 report on the steel industry by the Organization for Economic Cooperation and Development (OECD), basic oxygen furnaces are the primary steel-making technology in China.³⁴ The OECD report gives an example in which a Chinese firm announced plans to invest \$6.8 billion on construction of a facility with two blast furnaces and three basic oxygen furnaces

²⁵ See Exhibit 3 (*USITC CORE Report*), at I-18.

²⁶ *Id.*

²⁷ *Id.*

²⁸ *Id.*

²⁹ *Id.*

³⁰ *Id.* at I-19.

³¹ *Id.* at I-22.

³² *Id.*

³³ *Id.* at I-21-22.

³⁴ See Exhibit 6 at 5; see also *China/Vietnam CORE Final Determination* and accompanying IDM at 39.

during 2015–2016.³⁵ In the *China/Vietnam CORE Final Determination*, Commerce calculated that the average expenditure for construction of integrated steel mills in China was \$3.6 billion based on recent projects listed in the OECD report ranging from \$295 million to \$10.12 billion.³⁶ In contrast, existing facilities with both cold-rolling mills and galvanizing lines in Malaysia, South Africa, and the UAE were constructed with initial investments of approximately \$140 million (2007),³⁷ \$137 million (2010), and \$272 million (2015), respectively.³⁸ We are not aware of any publicly available information about capital investment in Costa Rican and Guatemalan CORE production facilities, but based on the available information, the average capital investment needed to establish a CORE facility is less than 10 percent of the average investment needed to establish an integrated steel facility in China.³⁹

In addition to the investment differential, Commerce found in the *China/Vietnam CORE Final Determination* that the materials, energy, labor, and capital equipment used by a Vietnamese firm for completing CORE using Chinese-origin HRS and CRS are not substantial in comparison to the materials, labor, energy, and capital equipment used by the substrate supplier (an integrated producer of HRS and CRS).⁴⁰

We find that the available information indicates that the level of investment in the third countries is minor compared to that of integrated producers in China and, thus, supports initiation of these anti-circumvention inquiries.

(2) Level of Research and Development in the Third Countries

Available information indicates that companies in the third countries that produce and export CORE to the United States⁴¹ are re-rollers/coaters and not steel substrate producers.⁴² In the *China/Vietnam CORE Final Determination*, Commerce found that the level of R&D was not a significant factor in the processing of HRS or CRS for Vietnamese companies that completed

³⁵ See Exhibit 6 at 30.

³⁶ See Exhibit 6 at 29-32 and *China/Vietnam CORE Final Determination* and accompanying IDM at 39.

³⁷ This figure includes the combined capital investment cost for two plants. One processes HRS into CORE and the other is a galvanizing facility with administrative offices.

³⁸ See Exhibit 7A-G.

³⁹ This estimate is based on the average cost of an integrated facility in China (\$3.6 billion) compared to the highest-cost example of cold-rolling and galvanizing facility in the third countries (\$272 million or 7.6 percent of the cost of the integrated facility). See Exhibit 6 at 29-32; *China/Vietnam CORE Final Determination* and accompanying IDM at 39; and Exhibit 7A-G.

⁴⁰ See *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Affirmative Preliminary Determination of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 82 FR 58170 (December 11, 2017) (*China/Vietnam CORE Preliminary Determination*) and accompanying Preliminary Decision Memorandum (PDM) at 21 (unchanged in the *China/Vietnam CORE Final Determination* and accompanying IDM at 9); see also *Certain Corrosion-Resistant Steel Products from Taiwan: Affirmative Preliminary Determination of Anti-Circumvention Inquiry on the Antidumping Duty Order*, 84 FR 32864 (July 10, 2019) (*Taiwan/Vietnam CORE Preliminary Determination*) and accompanying PDM at 16-17.

⁴¹ See Exhibit 8A-E.

⁴² See Exhibit 9A-B.

CORE using HRS and CRS imported from China.⁴³ The *USITC CORE Report* detailed common manufacturing processes, equipment, and technology associated with production of various types of CORE products typical throughout the industry, without regard to the country in which production takes place.⁴⁴ Therefore, we find that the available information indicates that the level of R&D in the third countries is similar to that of Vietnam, and is likewise insignificant. The available information regarding the level of R&D in the third countries thus supports initiation of these anti-circumvention inquiries.

(3) Nature of Production Process in the Third Countries

In the *China/Vietnam CORE Final Determination*, Commerce analyzed this criterion by comparing the cold-rolling and galvanizing operations in Vietnam to the process of producing HRS and CRS in China.⁴⁵ Commerce found that “[c]ompared to the production steps required to produce HRS, or to the entire process of producing CORE from iron ore, the production process and facilities used to complete the final finishing processes of cold-rolling HRS to produce CRS and then galvanizing it to produce CORE is comparatively minor.”⁴⁶ Further, Commerce found that “the vast majority of the production activities necessary to produce CORE occur at the molten steel, semi-finished steel, and hot-rolling stages.”⁴⁷ Additionally, Commerce found that the materials, energy, labor, and capital equipment used in processes for completing CORE using Chinese-origin HRS are not substantial in comparison to the materials, labor, energy, and capital equipment used by their HRS suppliers in the production of the input.⁴⁸

The *USITC CORE Report* provided information regarding common production processes for major CORE product categories that varied by end-use applications, indicating that the production processes for CORE do not differ by country of production.⁴⁹ The *USITC CORE Report* also provided information regarding U.S. purchasers’ perceptions of CORE products based on the country of production. The vast majority of U.S. purchasers reported that CORE products produced in the United States were comparable to CORE products produced in non-subject countries (*i.e.*, all countries other than China, India, Italy, Korea, and Taiwan) in terms of product range, industry standards, and product consistency.⁵⁰ Thus, the available information indicates that the production processes for CORE are similar regardless of the country in which it is produced.

⁴³ See *China/Vietnam CORE Preliminary Determination* and accompanying PDM at 19 (unchanged in the *China/Vietnam CORE Final Determination* and accompanying IDM at 40); see also *Taiwan/Vietnam CORE Preliminary Determination* and accompanying PDM at 15.

⁴⁴ See Exhibit 3 (*USITC CORE Report*) at I-17-22 and II-21-22.

⁴⁵ See *China/Vietnam CORE Final Determination* and accompanying IDM at 40-42.

⁴⁶ *Id.* and accompanying IDM at 41.

⁴⁷ *Id.*; see also Exhibit 3 (*USITC CORE Report*) at I-18-21; *Certain Hot-Rolled Steel Flat Products from Australia, Brazil, Japan, Korea, the Netherlands, Turkey, and the United Kingdom*, Inv. Nos. 701-TA-545-547 and 731-TA-1291-1297, USITC Pub. 4638 (September 2016) (Final), at I-21-24 (included in Exhibit 10).

⁴⁸ See *China/Vietnam CORE Preliminary Determination* and accompanying PDM at 21 (unchanged in *China/Vietnam CORE Final Determination* and accompanying IDM at 9); see also *Taiwan/Vietnam CORE Preliminary Determination* and accompanying PDM at 16-17.

⁴⁹ See Exhibit 3 (*USITC CORE Report*) at I-17-22.

⁵⁰ *Id.* at II-27.

Given Commerce's previous determination that the portion of the CORE production process executed in Vietnam was minor,⁵¹ and evidence suggesting that the production process is similar from country to country,⁵² the available information indicates that the portion of the CORE production process taking place in the third countries is similarly minor. Thus, we find that the available information regarding the nature of the production process occurring in the third countries supports initiation of these anti-circumvention inquiries.

(4) Extent of Production Facilities in the Third Countries

Information available to Commerce indicates that the third countries have galvanizing facilities capable of processing HRS and/or CRS substrate into CORE.⁵³ CORE is typically produced by galvanizing CRS substrate, but some CORE is produced directly from HRS.⁵⁴ Malaysia, South Africa, and the UAE have production facilities capable of producing HRS, CRS, and CORE,⁵⁵ although the information available for each of these countries indicates that none of the known CORE producers that ship CORE to the United States, produce HRS.⁵⁶ Information available suggests that Guatemala and Costa Rica have galvanizing facilities for production of CORE but lack HRS and CRS production facilities.⁵⁷

In the *China/Vietnam CORE Final Determination*, Commerce found that Vietnam did not have integrated steel mills but had the necessary facilities to process both HRS and CRS into CORE products.⁵⁸ Commerce also found that "the extent of the production facilities in Vietnam was limited" and "the extent of Vietnamese respondents' facilities is minor relative to the facilities of integrated steel producers."⁵⁹ More generally, Commerce held that the "facilities used to complete the final finishing processes of cold-rolling HRS to produce CRS and then galvanizing it to produce CORE is comparatively minor."⁶⁰ Additionally, in the *Taiwan/Vietnam CORE Preliminary Determination*, Commerce found that the extent of the Vietnamese respondents' facilities is minor in comparison to the extent of facilities used by their Taiwanese suppliers of HRS and further found that the amount of direct inputs needed to produce the Taiwanese substrate is more substantial than the direct inputs used to produce CORE with Taiwanese-origin HRS.⁶¹ Given these findings, and the evidence indicating that CORE producers in the third countries have facilities and capabilities similar to producers that process HRS and/or CRS into CORE, we find the available information indicates that the extent of production facilities in the third countries is also minor. The available information regarding the extent of production facilities in the third countries thus supports initiation of these anti-circumvention inquiries.

⁵¹ See *China/Vietnam CORE Final Determination* and accompanying IDM at 8 and 40-41; see also *Taiwan/Vietnam Preliminary Determination* and accompanying PDM at 16-17.

⁵² See Exhibit 3 (*USITC CORE Report*) at I-17-22 and II-27.

⁵³ See Exhibit 9A-B.

⁵⁴ See Exhibit 3 (*USITC CORE Report*) at I-18-19.

⁵⁵ See Exhibits 4A-B.

⁵⁶ See Exhibits 8A-E and 9A-B.

⁵⁷ *Id.*

⁵⁸ See *China/Vietnam CORE Final Determination* and accompanying IDM at 41-42.

⁵⁹ *Id.* at 9 and 41.

⁶⁰ *Id.* at 41.

⁶¹ See *Taiwan/Vietnam CORE Preliminary Determination* and accompanying PDM at 16-17.

(5) Value of Processing in the Third Countries Represents a Small Proportion of the Value of the Merchandise Imported into the United States

Information from the *China/Vietnam CORE Final Determination* indicates that the value of processing performed in Vietnam represented an insignificant portion of the total value of CORE products imported into the United States.⁶² In the *China/Vietnam CORE Final Determination*, Commerce found that Vietnamese companies did not incur significant costs in addition to the HRS or CRS in the production of CORE.⁶³ Additionally, in the *Taiwan/Vietnam CORE Preliminary Determination*, Commerce found that the value added to the Taiwanese-origin HRS and/or CRS by the Vietnamese companies comprises only a small proportion of the total value of CORE exported to the United States.⁶⁴ Information available to Commerce indicates that CORE is produced using common equipment and processes, regardless of the country in which it is produced.⁶⁵

Using data from MEPS International's World Carbon Steel Price database, the *USITC CORE Report* provided global monthly pricing information for HRS, CRS, and CORE products for the period from January 2013 through February 2016.⁶⁶ These data indicate that the price of HRS was approximately 69 to 79 percent of the price of CORE, and the price of CRS was approximately 84 to 90 percent of the price of CORE during this period.⁶⁷ Based on these figures, the value-added by CORE producers, such as those in the third countries, is approximately 10 percent to 31 percent, depending on whether the underlying substrate was already cold-rolled.

MEPS International's World Carbon Steel Price database for global steel monthly pricing for the period from January through December of 2018—the most recent publicly available data—indicate that the value of HRS and CRS is approximately 78 percent and 87 percent of the total value of CORE, respectively.⁶⁸ Based on these data, the value of processing that takes place to produce CORE from HRS and CRS represents roughly 22 percent and 13 percent of the value of CORE, respectively.⁶⁹

Additionally, we calculated valuation of HRS and CRS substrate produced in China using surrogate value data from Russia⁷⁰ and compared it to U.S. import average unit values of CORE from the third countries.⁷¹ This calculation resulted in an HRS-CORE value-added ranging from 23.5 to 30.9 percent and CRS-CORE value-added ranging from 6.4 to 15.6 percent.⁷²

⁶² See *China/Vietnam CORE Final Determination* and accompanying IDM at 9.

⁶³ *Id.*

⁶⁴ See *Taiwan/Vietnam CORE Preliminary Determination* and accompanying PDM at 17-18.

⁶⁵ See Exhibit 3 (*USITC CORE Report*) at I-17-22.

⁶⁶ *Id.* Table VII-33.

⁶⁷ *Id.*

⁶⁸ See Exhibit 11.

⁶⁹ *Id.*

⁷⁰ Russia is identified as a country at the same level of economic development as China on the most recent surrogate country list and is a significant producer of HRS and CRS. See Exhibits 12 and 13A-B. For purposes of initiation, Commerce used surrogate value data from Russia to analyze sections 781(b)(1)(C) and 781(b)(2)(E) of the Act.

⁷¹ See Exhibit 14.

⁷² *Id.*

We find that the available information indicates that the value of processing taking place in the third countries represents a comparably small proportion of the total value of CORE imported into the United States and, thus, supports initiation of these anti-circumvention inquiries.

D. Value of the Merchandise Produced in China is a Significant Portion of the Total Value of the Merchandise Exported to the United States

As noted above, recent pricing data indicate that the value of HRS and CRS represent roughly 78 percent and 87 percent of the value of CORE, respectively.⁷³ Additionally, Commerce determined in the *China/Vietnam CORE Final Determination* that values of the Chinese-origin HRS and CRS constitute a significant portion of the value of the CORE that is exported from Vietnam to the United States.⁷⁴ Information available to Commerce indicates that the production processes for CORE are similar regardless of the country in which it is produced.⁷⁵ Further, Commerce calculated value-added by processing Chinese-origin HRS and/or CRS into CORE using valuation of Russian imports as a surrogate value for Chinese-origin HRS and CRS compared to the average unit values for U.S. imports of CORE from the third countries.⁷⁶ This calculation indicated that HRS accounted for 69.1 to 76.5 percent and CRS accounted for 84.4 to 93.6 percent of the value of CORE imported to the United States.⁷⁷ We find that the available information indicates that the value of the HRS and CRS produced in China constitutes a significant portion of the total value of the CORE exported to the United States from the third countries. The available information regarding this criterion thus supports initiation of these anti-circumvention inquiries.

E. Additional Factors to Consider in Determining Whether Inquiry is Warranted

Section 781(b)(3) of the Act directs Commerce to consider additional factors in determining whether to include merchandise assembled or completed in a foreign country within the scope of the *Orders*, such as: “(A) the pattern of trade, including sourcing patterns, (B) whether the manufacturer or exporter of the merchandise...is affiliated with the person who uses the merchandise...to assemble or complete in the foreign country the merchandise that is subsequently imported into the United States, and (C) whether imports into the foreign country of the merchandise...have increased after the initiation of the investigation which resulted in the issuance of such order or finding.” As explained below, the available information regarding the additional factors under section 781(b)(3) of the Act support initiation of these anti-circumvention inquiries.

(1) Pattern of Trade and Sourcing

⁷³ See Exhibit 11.

⁷⁴ See *China/Vietnam CORE Final Determination* and accompanying IDM at 10; see also *Taiwan/Vietnam CORE Preliminary Determination* and accompanying PDM at 18-19.

⁷⁵ See Exhibit 3 (*USITC CORE Report*) at I-17-22.

⁷⁶ See Exhibit 14.

⁷⁷ *Id.*

The first factor to consider under section 781(b)(3) of the Act is changes in the pattern of trade, including changes in sourcing patterns. Available trade data indicates that the third countries are importing HRS and CRS from China and are likely using it to produce CORE for export to the United States. During the 45-month period prior to initiation of the CORE investigations, the third countries collectively accounted for just 0.6 percent of U.S. CORE imports.⁷⁸ In the 45-months following initiation, these countries collectively accounted for 7.8 percent of U.S. imports of CORE.⁷⁹ U.S. imports of CORE from China decreased substantially over the same time period.⁸⁰ Following initiation of the CORE investigations, imports of HRS and/or CRS into the third countries from China increased in conjunction with an increase in imports of CORE into the United States from the third countries.⁸¹

Comparing data from the period 45 months before and after the initiation of the CORE investigations, the average monthly volume of imports of CRS from China into Costa Rica, Guatemala, Malaysia, and the UAE rose by 900.4 percent, 111.1 percent, 35.0 percent, and 36.0 percent, respectively.⁸² The average monthly volume of South African imports of CRS from China decreased by 7.8 percent.⁸³

Third Country Imports of CRS from China (Metric Tons Per Month)			
	October 2011–June 2015	July 2015–March 2019	Percent Change
Costa Rica	1,143	11,431	900.4%
Guatemala	1,668	3,521	111.1%
Malaysia	12,480	16,848	35.0%
South Africa	5,767	5,319	-7.8%
UAE*	11,415	15,525	36.0%

Note -- Quantity figures reported above are rounded. The percent change calculations are derived from exact quantity figures.

* GTA does not report import data for the UAE, so Chinese exports to the UAE are reported in this table.

Source: Global Trade Atlas (GTA), available at <http://www.gtis.com>. The data presented in this table is based on Harmonized System (HS) numbers that cover CRS substrate which could be used to produce CORE. We obtained the quantity for imports of CRS using HS numbers 720915, 720916, 720917, 720918, 720925, 720926, 720927, 720928, 720990, 721070, 721123, 721129, 721190, 721240, 722550, 722599, and 722692.

During the same period (*i.e.*, 45 months before and after the initiation of the CORE investigations), the average monthly volume of imports of HRS from China into Malaysia, South Africa, and the UAE increased by 96.0 percent, 4.0 percent, and 31.2 percent, respectively.⁸⁴ While the data in the table above show a decline in South African imports of CRS from China, South Africa has several cold-rolling mills and therefore has significant capacity to transform HRS into CORE.⁸⁵ Therefore, the data below, which show an increase in South African imports

⁷⁸ See Exhibit 2.

⁷⁹ *Id.*

⁸⁰ *Id.*

⁸¹ See Exhibits 5 and 2.

⁸² See Exhibit 5.

⁸³ *Id.*

⁸⁴ *Id.*

⁸⁵ See Exhibits 9A and 4A.

of HRS from China, are more salient and suggest that South Africa is importing HRS from China and may be using it to produce CORE for export to the United States.

Third Country Imports of HRS from China (Metric Tons Per Month)			
	October 2011–June 2015	July 2015–March 2019	Percent Change
Costa Rica†	1,155	2,886	149.9%
Guatemala†	5,090	6,390	25.5%
Malaysia	14,865	29,135	96.0%
South Africa	16,146	16,791	4.0%
UAE*	37,046	48,596	31.2%

Note --Quantity figures reported above are rounded. The percent change calculations are derived from exact quantity figures.

* GTA does not report import data for the UAE, so Chinese exports to the UAE are reported in this table.

† Costa Rica and Guatemala do not appear to have cold-rolling facilities. While CORE can be produced directly from hot-rolled substrate, HRS is typically cold-rolled before being galvanized. Therefore, the CRS import statistics are more relevant for these countries.

Source: GTA, available at <http://www.gtis.com>. The data presented in this table is based on HS numbers that cover HRS substrate which could be used to produce CORE. We obtained the quantity for imports of HRS using HS numbers 720810, 720825, 720826, 720827, 720836, 720837, 720838, 720839, 720840, 720853, 720854, 720890, 721070, 721114, 721119, 722530, 722540, 722599, and 722691.

This rise in the volume of imports of CRS and HRS into the third countries from China occurred while U.S. imports of CORE from the third countries were also rising.⁸⁶

U.S. Imports of CORE from the Third Countries (Metric Tons Per Month)			
	October 2011–June 2015	July 2015–March 2019	Percent Change
Costa Rica	2	996	43270%
Guatemala	2	963	45186%
Malaysia	1	2,883	233022%
South Africa	1,244	9,445	660%
UAE	148	7,873	5221%

Note 1.--Quantity figures reported above are rounded. The percent change calculations are derived from exact quantity figures.

Source: Global Trade Atlas (GTA), available at <http://www.gtis.com>. We obtained the quantity for imports of CORE using the Harmonized Tariff Schedule of the United States (HTSUS) numbers 7210300030, 7210300060, 7210410000, 7210490030, 7210490091, 7210490095, 7210610000, 7210690000, 7210706030, 7210706060, 7210706090, 7210906000, 7210909000, 7212200000, 7212301030, 7212301090, 7212303000, 7212305000, 7212401000, 7212405000, 7212500000, and 7212600000. These HTSUS numbers correspond to those listed in the first paragraph of the scope of the *Orders*.

Further, Duferco Steel Inc., a U.S. importer of CORE from Malaysia, Costa Rica, the UAE, and South Africa, is a subsidiary of Duferco, which is owned by Chinese steel producer Hesteel.⁸⁷ Evidence suggests Duferco Steel Inc. imported CORE from China before the *Orders* but ceased

⁸⁶ See Exhibit 2.

⁸⁷ See Exhibits 15 and 16 at 85 and 96.

importing CORE from China after the *Orders*.⁸⁸ Information available also indicates that Duferco Steel Inc. did not start importing CORE from Costa Rica, Malaysia, or the UAE until after the *Orders*, but did import CORE from South Africa both before and after the *Orders*.⁸⁹

Additionally, CORE from Malaysia is also imported into the United States by a U.S. affiliate of POSCO, a Korean firm which owns several Chinese companies.⁹⁰ CORE from the UAE is imported into the United States by Nippon Steel & Sumikan Bussan America, a U.S. affiliate of Nippon Steel Corporation, a Japanese company with various facilities located in China.⁹¹ Evidence available suggests that CORE from Malaysia and UAE was not imported into the United States by U.S. affiliates of POSCO or Nippon Steel Corporation prior to the *Orders*.⁹²

(2) Affiliation

The second factor to consider under section 781(b)(3) of the Act is whether the manufacturer or exporter of the HRS or CRS in China is affiliated with the companies in the third countries that complete the merchandise exported to the United States.

Information available to Commerce suggests that a producer of HRS and CRS in China and a pipe and tube producer in Guatemala that might also produce CORE, are affiliated. Specifically, evidence available indicates that Guatemalan company Tubex, S.A./Tubac, is affiliated with Chinese HRS, CRS and CORE producer, Hesteel.⁹³ Hesteel owns a 51 percent stake in Duferco, which owns a 51 percent stake in Tubex S.A./Tubac.⁹⁴ Available information indicates that Tubex S.A./Tubac might be shipping CORE to the United States.⁹⁵

Additionally, information available to Commerce indicates that producers of HRS and CRS in China and producers of CORE in South Africa are affiliated. Specifically, as noted above, South African CORE and CRS producer Duferco Steel Processing (DSP) is affiliated with Chinese HRS, CRS and CORE producer, Hesteel.⁹⁶ DSP is owned by Duferco, a shipping and trading company, and Hesteel owns a 51 percent stake in Duferco.⁹⁷ Information from Datamyne indicates that Duferco's shipments of CORE completed by DSP accounted for 99.5 percent of South African shipments of CORE to the United States, by value, since the initiation of the CORE investigations.⁹⁸

In addition, POSCO Malaysia is owned by POSCO, a Korean firm which also owns several Chinese steel companies.⁹⁹ POSCO Malaysia is a known exporter of CORE to the United

⁸⁸ See Exhibit 17.

⁸⁹ See Exhibit 18A-E.

⁹⁰ See Exhibit 19.

⁹¹ See Exhibit 20.

⁹² See Exhibit 18C and 18E.

⁹³ See Exhibits 15 and 16A at 85 and 96.

⁹⁴ See Exhibit 15.

⁹⁵ See Exhibit 8B.

⁹⁶ See Exhibits 15, 16A at 36 and 100, and 16B.

⁹⁷ *Id.*

⁹⁸ See Exhibit 8D.

⁹⁹ See Exhibits 19, 21, and 22.

States.¹⁰⁰ Further, Malaysian CORE producers Nippon E-Galv Steel and NS Bluescope Malaysia are subsidiaries of Nippon Steel Corporation, a Japanese company with various facilities located in China.¹⁰¹ Nippon E-Galv Steel is a known exporter of CORE to the United States.¹⁰²

(3) Increase of HRS and CRS Shipments from China to the Third Countries After Initiation of the CORE Investigations

The third factor to consider under section 781(b)(3) of the Act is whether imports into the third countries of HRS and CRS from China have increased since the initiation of the CORE investigations. Evidence available to Commerce indicates that the average monthly import volumes of HRS and/or CRS from China to the third countries have increased since the initiation of the CORE investigations.¹⁰³

Specifically, evidence available to Commerce indicates that the average monthly imports of HRS and CRS from China to the third countries generally increased after the initiation of the CORE investigations in June 2015. The magnitude of change between October 2011–June 2015 (pre-initiation) and July 2015–March 2019 (post-initiation) in imports of CORE substrate for each of the third countries is as follows:

- Costa Rica - average monthly imports of HRS and CRS from China have increased by 149.9 percent and 900.4 percent, respectively;
- Guatemala - average monthly imports of HRS and CRS from China have increased by 25.5 percent and 111.1 percent, respectively;
- Malaysia - average monthly imports of HRS and CRS from China have increased by 96.0 percent and 35.0 percent, respectively;
- South Africa - average monthly imports of HRS and CRS from China have increased by 4.0 percent and decreased by 7.8 percent, respectively;¹⁰⁴
- UAE - average monthly imports of HRS and CRS from China have increased by 31.2 percent and 36.0 percent, respectively.¹⁰⁵

Accordingly, we find that the available data indicate that imports of CRS and/or HRS from China to the third countries have increased since the initiation of the CORE investigations.

VIII. COUNTRY-WIDE INQUIRIES

As explained above, the available information indicates that, since the initiation of the CORE investigations, exports of subject merchandise from China to the United States have decreased, exports of CORE from the third countries to the United States have increased, and exports of

¹⁰⁰ See Exhibit 8C.

¹⁰¹ See Exhibit 20.

¹⁰² See Exhibit 8C.

¹⁰³ See Exhibit 5.

¹⁰⁴ South African producer DSP is affiliated with a Chinese integrated steel producer that supplies the substrate for its CORE exports to the United States. See Exhibit 16 at 37.

¹⁰⁵ See Exhibit 5. GTA does not report import data for the UAE, so Chinese exports to the UAE are reported in this table.

steel substrate from China to the third countries have increased.¹⁰⁶ The information available to Commerce indicates that this shift in trade patterns is likely attributable to country-wide activity in the third countries rather than an individual firm. Accordingly, as noted above, the merchandise subject to these anti-circumvention inquiries is CORE completed in the third countries using HRS or CRS manufactured in China and subsequently exported from the third countries to the United States. Commerce has taken this approach in a prior anti-circumvention inquiry.¹⁰⁷

Consistent with the approach in the prior anti-circumvention inquiry that was initiated on a country-wide basis, Commerce intends to issue questionnaires to solicit information from producers and exporters in each of the third countries concerning their shipments of CORE to the United States and the origin of any imported HRS and CRS being processed into CORE. A company's failure to respond completely to Commerce's requests for information may result in the application of partial or total facts available, pursuant to section 776(a) of the Act, which may include adverse inferences, pursuant to section 776(b) of the Act.

IX. RECOMMENDATION

We recommend initiation of anti-circumvention inquiries, pursuant to section 781(b) of the Act and 19 CFR 351.225(b) and (h), to determine whether certain imports of CORE, completed in Costa Rica, Guatemala, Malaysia, South Africa, and the UAE using HRS and CRS flat products manufactured in China, are circumventing the *Orders*.

Agree

Disagree

8/12/2019

X 

Signed by: JEFFREY KESSLER

Jeffrey I. Kessler
Assistant Secretary
for Enforcement and Compliance

¹⁰⁶ See Exhibits 2 and 5.

¹⁰⁷ See, e.g., *Certain Corrosion-Resistant Steel Products from the Republic of Korea and Taiwan: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 83 FR 37785 (August 2, 2018); see also *Carbon Steel Butt-Weld Pipe Fittings from the People's Republic of China: Initiation of Anti-Circumvention Inquiry on the Antidumping Duty Order*, 82 FR 40556, 40560 (August 25, 2017) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted); *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 81 FR 79454, 79458 (November 14, 2016) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted).

Supporting Exhibits

Exhibit No.	Description
Exhibit 1	U.S. Imports of CORE by HTS Number, by Country
Exhibit 2	U.S. Imports of CORE
Exhibit 3	Excerpts from <i>Certain Corrosion-Resistant Steel Products from China, India, Italy, Korea, and Taiwan</i> , Inv. Nos. 701-TA-534-537 and 731-TA-1274-1278, USITC Pub. 4620 (July 2016)
Exhibit 4A	Production Capacity, by Country
Exhibit 4B	Production Capacity for UAE
Exhibit 5	Third Country Imports of HRS and CRS from China
Exhibit 6	OECD Steel Committee Report, March 10, 2015
Exhibit 7A	Summary Table of Investments in Cold-rolling and Galvanizing Facilities in Malaysia, South Africa, and the UAE
Exhibit 7B	YKGI Group website, Corporate Profile
Exhibit 7C	South East Asia Iron and Steel Institute website, <i>Malaysian Cold-Rolling Industry Development</i> , January 31, 2007
Exhibit 7D	The Mercury, <i>Foreign Investment in Steel Plant Hailed</i> , March 15, 2012
Exhibit 7E	Engineering News, <i>Safal Steel Opens R1bn KZN Metals Coating Facility</i> , March 6, 2012
Exhibit 7F	Middle East Business Intelligence, <i>United Iron & Steel Starts Abu Dhabi Plant Construction</i> , April 12, 2015
Exhibit 7G	Sheik Mohammed al Rahbani, <i>Construction Starts at New AED 1 BN Abu Dhabi Steel Plant</i> , retrieved, July 3, 2019
Exhibit 8A	DataMyne – Shippers of CORE from Costa Rica
Exhibit 8B	DataMyne – Shippers of CORE from Guatemala
Exhibit 8C	DataMyne – Shippers of CORE from Malaysia
Exhibit 8D	DataMyne – Shippers of CORE from South Africa
Exhibit 8E	DataMyne – Shippers of CORE from UAE
Exhibit 9A	Known Third-Country Shipper Capabilities
Exhibit 9B	Known Third-Country Shipper Capabilities – Ternium Annual Report Excerpt
Exhibit 10	Excerpts from <i>Certain Hot-Rolled Steel Flat Products from Australia, Brazil, Japan, Korea, the Netherlands, Turkey and the United Kingdom</i> , Inv. Nos. 701-TA-545-547 and 731-TA-1291-1297, USITC Pub. 4638 (Final) (September 2016)
Exhibit 11	MEPS Value of Processing
Exhibit 12	PRC Surrogate List
Exhibit 13A	Russian Exports
Exhibit 13B	Russian Capacity
Exhibit 14	Third Country Value-Add Calculations
Exhibit 15	Hesteel-Duferco Ownership
Exhibit 16A	Duferco Annual Report (2014)
Exhibit 16B	Duferco Steel Processing Webpage

Exhibit 17	Datamyne – Duferco Steel’s U.S. imports of CORE from China
Exhibit 18A	Datamyne - U.S. Importers of CORE from Costa Rica
Exhibit 18B	Datamyne U.S. Importers of CORE from Guatemala
Exhibit 18C	Datamyne U.S. Importers of CORE from Malaysia
Exhibit 18D	Datamyne U.S. Importers of CORE from South Africa
Exhibit 18E	Datamyne U.S. Importers of CORE from UAE
Exhibit 19	POSCO Malaysia Website
Exhibit 20	Nippon Steel Website
Exhibit 21	POSCO Chinese Investments
Exhibit 22	POSCO Chinese Manufacturing Subsidiaries



UNITED STATES DEPARTMENT OF COMMERCE
International Trade Administration
Washington, D.C. 20230

A-583-856
Anti-Circumvention Inquiry
(from Malaysia)
Public Document
E&C/OP: Team

August 12, 2019

MEMORANDUM TO: Jeffrey I. Kessler
Assistant Secretary
for Enforcement and Compliance

FROM: P. Lee Smith
Deputy Assistant Secretary
for Policy and Negotiations

SUBJECT: Certain Corrosion-Resistant Steel Products from Taiwan:
Initiation of Anti-Circumvention Inquiry on the Antidumping Duty
Order

I. SUMMARY

On the basis of information available to the Department of Commerce (Commerce), and pursuant to section 781(b) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.225(b) and (h), we recommend initiating an anti-circumvention inquiry to determine whether certain imports of corrosion-resistant steel products (CORE), completed in Malaysia using hot-rolled steel (HRS) and cold-rolled steel (CRS) flat products manufactured in Taiwan, are circumventing the antidumping duty (AD) order on CORE from Taiwan.

II. BACKGROUND

On June 3, 2015, United States Steel Corporation, Nucor Corporation, ArcelorMittal USA LLC, AK Steel Corporation, Steel Dynamics, Inc., and California Steel Industries, Inc. filed petitions seeking imposition of antidumping and countervailing duties on imports of CORE from China, India, Italy, the Republic of Korea, and Taiwan.¹ Following Commerce's affirmative determination of dumping in the less-than-fair-value investigation of CORE from Taiwan,² and

¹ See *Certain Corrosion-Resistant Steel Products from Italy, India, the People's Republic of China, the Republic of Korea, and Taiwan: Initiation of Less-Than-Fair-Value Investigations*, 80 FR 37228 (June 30, 2015); *Certain Corrosion-Resistant Steel Products from the People's Republic of China, India, Italy, the Republic of Korea, and Taiwan: Initiation of Countervailing Duty Investigations*, 80 FR 37223 (June 30, 2015).

² See *Certain Corrosion-Resistant Steel Products from Taiwan: Final Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances, in Part*, 81 FR 35313 (June 2, 2016).

the U.S. International Trade Commission's (ITC) finding of material injury,³ Commerce issued an AD Order on imports of CORE from Taiwan.⁴ The *Order* established an all-others rate of 10.34 percent.⁵

III. SCOPE OF THE ORDER

The products covered by the *Order* are certain flat-rolled steel products, either clad, plated, or coated with corrosion-resistant metals such as zinc, aluminum, or zinc-, aluminum-, nickel- or iron-based alloys, whether or not corrugated or painted, varnished, laminated, or coated with plastics or other non-metallic substances in addition to the metallic coating. The products covered include coils that have a width of 12.7 mm or greater, regardless of form of coil (*e.g.*, in successively superimposed layers, spirally oscillating, *etc.*). The products covered also include products not in coils (*e.g.*, in straight lengths) of a thickness less than 4.75 mm and a width that is 12.7 mm or greater and that measures at least 10 times the thickness.

The products covered also include products not in coils (*e.g.*, in straight lengths) of a thickness of 4.75 mm or more and a width exceeding 150 mm and measuring at least twice the thickness. The products described above may be rectangular, square, circular, or other shape and include products of either rectangular or non-rectangular cross-section where such cross-section is achieved subsequent to the rolling process, *i.e.*, products which have been "worked after rolling" (*e.g.*, products which have been beveled or rounded at the edges). For purposes of the width and thickness requirements referenced above:

(1) Where the nominal and actual measurements vary, a product is within the scope if application of either the nominal or actual measurement would place it within the scope based on the definitions set forth above, and (2) where the width and thickness vary for a specific product (*e.g.*, the thickness of certain products with non-rectangular cross-section, the width of certain products with nonrectangular shape, *etc.*), the measurement at its greatest width or thickness applies.

Steel products included in the scope of the *Order* are products in which: (1) Iron predominates, by weight, over each of the other contained elements; (2) the carbon content is 2 percent or less, by weight; and (3) none of the elements listed below exceeds the quantity, by weight, respectively indicated:

- 2.50 percent of manganese, or
- 3.30 percent of silicon, or
- 1.50 percent of copper, or
- 1.50 percent of aluminum, or

³ See *Certain Corrosion-Resistant Steel Products from China, India, Italy, Korea, and Taiwan; Determinations*, 81 FR 47177 (July 20, 2016); see also *Certain Corrosion-Resistant Steel Products from China, India, Italy, Korea, and Taiwan*, Inv. Nos. 701-TA-534-537 and 731-TA-1274-1278, USITC Pub. 4620 (July 2016) (Final) (hereinafter, *USITC CORE Report*).

⁴ See *Certain Corrosion-Resistant Steel Products from India, Italy, the People's Republic of China, the Republic of Korea and Taiwan: Amended Final Affirmative Antidumping Determination for India and Taiwan, and Antidumping Duty Orders*, 81 FR 48390 (July 25, 2016) (*Order*).

⁵ *Id.*, 81 FR at 48393.

- 1.25 percent of chromium, or
- 0.30 percent of cobalt, or
- 0.40 percent of lead, or
- 2.00 percent of nickel, or
- 0.30 percent of tungsten (also called wolfram), or
- 0.80 percent of molybdenum, or
- 0.10 percent of niobium (also called columbium), or
- 0.30 percent of vanadium, or
- 0.30 percent of zirconium

Unless specifically excluded, products are included in this scope regardless of levels of boron and titanium. For example, specifically included in this scope are vacuum degassed, fully stabilized (commonly referred to as interstitial-free (IF)) steels and high strength low alloy (HSLA) steels.

IF steels are recognized as low carbon steels with micro-alloying levels of elements such as titanium and/or niobium added to stabilize carbon and nitrogen elements. HSLA steels are recognized as steels with micro-alloying levels of elements such as chromium, copper, niobium, titanium, vanadium, and molybdenum.

Furthermore, this scope also includes Advanced High Strength Steels (AHSS) and Ultra High Strength Steels (UHSS), both of which are considered high tensile strength and high elongation steels.

Subject merchandise also includes corrosion-resistant steel that has been further processed in a third country, including but not limited to annealing, tempering, painting, varnishing, trimming, cutting, punching and/or slitting or any other processing that would not otherwise remove the merchandise from the scope of the orders if performed in the country of manufacture of the in-scope corrosion resistant steel.

All products that meet the written physical description, and in which the chemistry quantities do not exceed any one of the noted element levels listed above, are within the scope of the *Order* unless specifically excluded. The following products are outside of and/or specifically excluded from the scope of the *Order*:

- Flat-rolled steel products either plated or coated with tin, lead, chromium, chromium oxides, both tin and lead (terne plate), or both chromium and chromium oxides (tin free steel), whether or not painted, varnished or coated with plastics or other non-metallic substances in addition to the metallic coating;
- Clad products in straight lengths of 4.7625 mm or more in composite thickness and of a width which exceeds 150 mm and measures at least twice the thickness; and
- Certain clad stainless flat-rolled products, which are three-layered corrosion-resistant flat-rolled steel products less than 4.75 mm in composite thickness that consist of a flat-rolled steel product clad on both sides with stainless steel in a 20%-60%-20% ratio.

The products subject to the *Order* are currently classified in the Harmonized Tariff

Schedule of the United States (HTSUS) under item numbers: 7210.30.0030, 7210.30.0060, 7210.41.0000, 7210.49.0030, 7210.49.0091, 7210.49.0095, 7210.61.0000, 7210.69.0000, 7210.70.6030, 7210.70.6060, 7210.70.6090, 7210.90.6000, 7210.90.9000, 7212.20.0000, 7212.30.1030, 7212.30.1090, 7212.30.3000, 7212.30.5000, 7212.40.1000, 7212.40.5000, 7212.50.0000, and 7212.60.0000.

The products subject to the *Order* may also enter under the following HTSUS item numbers: 7210.90.1000, 7215.90.1000, 7215.90.3000, 7215.90.5000, 7217.20.1500, 7217.30.1530, 7217.30.1560, 7217.90.1000, 7217.90.5030, 7217.90.5060, 7217.90.5090, 7225.91.0000, 7225.92.0000, 7225.99.0090, 7226.99.0110, 7226.99.0130, 7226.99.0180, 7228.60.6000, 7228.60.8000, and 7229.90.1000.

The HTSUS subheadings above are provided for convenience and customs purposes only. The written description of the scope of the *Order* is dispositive.

IV. PRIOR CIRCUMVENTION FINDING

On August 2, 2018, pursuant to section 781(b) of the Act and 19 CFR 351.225(h), Commerce initiated an anti-circumvention inquiry on the *Order* to determine whether imports of certain CORE, which are completed in the Socialist Republic of Vietnam (Vietnam) using HRS and CRS flat products manufactured in Taiwan, are circumventing the *Order*.⁶ On July 10, 2019, Commerce published its affirmative preliminary determination that imports of CORE from Vietnam are circumventing the *Order*.⁷

V. MERCHANDISE SUBJECT TO THE ANTI-CIRCUMVENTION INQUIRY

This anti-circumvention inquiry covers CORE completed in Malaysia using HRS or CRS manufactured in Taiwan and subsequently exported from Malaysia to the United States.

VI. STATUTORY FRAMEWORK

Section 781 of the Act addresses circumvention of antidumping and countervailing duty orders. Section 781(b)(1) of the Act provides that Commerce, after taking into account any advice provided by the ITC under section 781(e) of the Act, may include imports of merchandise assembled or completed in a third country within the scope of an order at any time an order is in effect if: (A) the merchandise imported in the United States is of the same class or kind as any merchandise produced in a foreign country that is the subject of an antidumping and/or countervailing duty order; (B) before importation into the United States, such imported merchandise is completed or assembled in another foreign country from merchandise which (i) is subject to such order or finding, or (ii) is produced in the foreign country with respect to which

⁶ See *Certain Corrosion-Resistant Steel Products from the Republic of Korea and Taiwan: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 83 FR 37785 (August 2, 2018) (Taiwan/Vietnam CORE Initiation).

⁷ See *Certain Corrosion-Resistant Steel Products from Taiwan: Affirmative Preliminary Determination of Anti-Circumvention Inquiry on the Antidumping Duty Order*, 84 FR 32864 (July 10, 2019) (Taiwan/Vietnam CORE Preliminary Determination) and accompanying Preliminary Decision Memorandum (PDM).

such order or finding applies; (C) the process of assembly or completion in the foreign country is minor or insignificant; (D) the value of the merchandise produced in the foreign country to which the antidumping and/or countervailing duty order applies is a significant portion of the total value of the merchandise exported to the United States; and (E) Commerce determines that action is appropriate to prevent evasion of an order.

In determining whether the process of assembly or completion in a third country is minor or insignificant under section 781(b)(1)(C) of the Act, section 781(b)(2) of the Act directs Commerce to consider: (A) the level of investment in the foreign country, (B) the level of research and development in the foreign country, (C) the nature of the production process in the foreign country, (D) the extent of production facilities in the foreign country, and (E) whether the value of processing performed in the foreign country represents a small proportion of the value of the merchandise imported into the United States. However, no single factor, by itself, controls Commerce's determination of whether the process of assembly or completion in a third country is minor or insignificant.⁸ Accordingly, it is Commerce's practice to evaluate each of these five factors as they exist in the third country, depending on the totality of the circumstances of the particular anti-circumvention inquiry.⁹

Furthermore, section 781(b)(3) of the Act sets forth additional factors to consider in determining whether to include merchandise assembled or completed in a third country within the scope of an antidumping and/or countervailing duty order. Specifically, Commerce shall take into account such factors as: (A) the pattern of trade, including sourcing patterns; (B) whether the manufacturer or exporter of the merchandise is affiliated with the person who, in the third country, uses the merchandise to complete or assemble the merchandise which is subsequently imported into the United States; and (C) whether imports of the merchandise into the third country have increased after the initiation of the investigation that resulted in the issuance of such order or finding.

VII. STATUTORY ANALYSIS

Section 781(b) of the Act directs Commerce to consider the criteria described above to determine whether merchandise completed or assembled in a third country is circumventing an order. As explained and referenced below, information available to Commerce indicates that initiation of an anticircumvention inquiry on the AD *Order* on CORE from Taiwan is warranted.

A. *Merchandise of the Same Class or Kind*

Available information indicates that CORE imported into the United States from Malaysia meets the physical description of the merchandise described in the scope of the *Order*. Since initiation of the CORE investigation, CORE exported from Malaysia has entered the United States under 11 HTSUS statistical reporting numbers covered by the scope of the *Order*.¹⁰ Thus, CORE

⁸ See Statement of Administrative Action accompanying the Uruguay Round Agreements Act (SAA), H.R. Doc. 103-316 (1994) at 893.

⁹ See *Uncovered Innerspring Units from the People's Republic of China: Final Affirmative Determination of Circumvention of the Antidumping Duty Order*, 83 FR 65626 (December 21, 2018).

¹⁰ See Exhibit 1.

exported from Malaysia has entered the United States under the same tariff classifications as merchandise subject to the *Order*. Additionally, the majority of U.S. purchasers surveyed in the ITC's investigations of CORE reported that CORE products produced in the United States, the countries subject to the investigations (China, India, Italy, Korea, and Taiwan), and non-subject countries were comparable in terms of quality, industry standards, product consistency, and product range.¹¹ We find that the available information indicates that CORE imported into the United States from Malaysia is of the same type of merchandise subject to the *Order* and, thus, supports initiation of an anti-circumvention inquiry.

B. Completion of Merchandise in a Foreign Country

As outlined below, information available to Commerce indicates that CORE exported to the United States from Malaysia is completed in Malaysia from HRS or CRS manufactured in Taiwan.

CORE is produced by coating or plating (*i.e.*, galvanizing) HRS and CRS substrate with a corrosion- or heat-resistant metal to prevent corrosion and thereby extend the service life of products produced from the steel.¹² The substrate for CORE (*i.e.*, the intermediate product that is galvanized to produce CORE) is usually CRS; however, HRS may be galvanized without cold-rolling to produce some CORE products.¹³ The two most commonly used processes for producing CORE are: (1) hot-dip process; and (2) electrolytic process, and, in both cases, the raw material is usually CRS.¹⁴

Evidence available to Commerce indicates that while there are producers in Malaysia with HRS and CRS capacity, no known Malaysian CORE producers have HRS or CRS capability.¹⁵ Since the initiation of the CORE investigation, Malaysian imports of HRS from Taiwan increased 44.3 percent while Malaysian imports of CRS from Taiwan increased 5.8 percent.¹⁶ During this same time period, U.S. imports of CORE from Taiwan decreased 1.8 percent while U.S. imports of CORE from Malaysia have increased 233,022.3 percent (during the 45-month period prior to initiation of the CORE investigations, U.S. average monthly imports of CORE from Malaysia were roughly 1.2 metric tons, but in the 45-months following initiation, U.S. average monthly imports of CORE from Malaysia increased to 2,883.4 metric tons).¹⁷ This evidence suggests that Malaysia is producing CORE from HRS and/or CRS manufactured in Taiwan due to the confluence of these trends following the initiation of the CORE investigations: (1) U.S. imports of CORE from Taiwan decreased,¹⁸ (2) U.S. imports of CORE from Malaysia significantly increased,¹⁹ and (3) Malaysia substantially increased its imports of Taiwanese HRS and CRS.²⁰

¹¹ See *USITC CORE Report* at II-27-29 (included in Exhibit 2).

¹² *Id.* at I-3 and I-17-18.

¹³ *Id.* at I-19 n.28.

¹⁴ *Id.* at I-19-21.

¹⁵ See Exhibit 3 and Exhibit 4.

¹⁶ See Exhibit 5.

¹⁷ See Exhibit 6.

¹⁸ *Id.*

¹⁹ *Id.*

²⁰ See Exhibit 5.

Additionally, as further discussed in the affiliation criterion, evidence available to Commerce indicates that Taiwanese HRS, CRS and CORE producer, China Steel Corporation (CSC Taiwan), is a parent company of Malaysian CORE producer, CSC Steel Sdn Bhd. (CSC Malaysia) through a holding company, CSC Steel Holdings Berhad.²¹ CSC Malaysia is wholly owned by CSC Taiwan.²² Further, the annual report for CSC Steel Holdings Berhad states that CSC Malaysia receives HRS from its parent company, CSC Taiwan.²³

We find that the available information indicates that, before importation into the United States, CORE is being completed in Malaysia from HRS and/or CRS that is produced in Taiwan and, thus, supports initiation of an anti-circumvention inquiry.

C. Minor or Insignificant Process in Malaysia

Under section 781(b)(2) of the Act, Commerce will consider five factors to determine whether the process of assembly or completion of merchandise in a foreign country is minor or insignificant: (1) the level of investment in the foreign country in which the merchandise is completed or assembled, (2) the level of research and development in the foreign country in which the merchandise is completed or assembled, (3) the nature of the production process in the foreign country in which the merchandise is completed or assembled, (4) the extent of production facilities in the foreign country in which the merchandise is completed or assembled, and (5) whether the value of the processing performed in the foreign country in which the merchandise is completed or assembled represents a small proportion of the value of the merchandise imported into the United States. As outlined below, information available to Commerce indicates that the process for producing CORE from HRS and CRS is minor or insignificant and, thus, supports initiation of an anti-circumvention inquiry.

(1) Level of Investment in Malaysia

The production process for CORE begins with two common methods for producing steel: (1) the electric arc furnace method, which melts cold metallic raw material, including scrap steel, pig iron, and direct-reduced iron, and (2) the blast furnace/basic oxygen furnace method, which uses iron ore, coke, and smaller amounts of scrap steel.²⁴ Once the steel is in a molten state, it is cast into a semi-finished product called a “slab.”²⁵ The slab is then reheated and rolled on a hot-strip/hot-rolling mill to produce HRS, which is typically reeled into a coil for further handling and processing.²⁶ The HRS coil is then uncoiled and run through a “pickle line” in which it passes through vats of acid to remove oxide scale.²⁷ Next, the HRS may be processed into CRS by the processes of cold-rolling (to reduce its thickness) and annealing (to harden the steel).²⁸

²¹ See Exhibit 7 and Exhibit 8.

²² *Id.*

²³ See Exhibit 9 at 11.

²⁴ See Exhibit 2 (*USITC CORE Report*) at I-18.

²⁵ *Id.*

²⁶ *Id.*

²⁷ *Id.*

²⁸ *Id.*

From there, the *USITC CORE Report* states: “There are two widely used processes for producing corrosion-resistant steel: the hot-dip process, in which steel sheet passes through a bath of molten zinc or aluminum, and the electrolytic process, in which steel sheet passes through a series of electrolytic cells that electrolytically plate zinc or other metals onto the surface of the steel.”²⁹ The two commonly used processes (*i.e.*, hot-dip and electrolytic) for CORE production impart distinct physical properties suitable for different end-use applications.³⁰ For example, the automotive industry uses the hot-dip galvanizing process for CORE intended for unexposed parts of a vehicle, and the electrolytic process (also called “electrogalvanized”) is used for CORE products intended to be used on exposed parts of a vehicle because of its superior suitability for painting.³¹ The *USITC CORE Report* indicates that the CORE production processes differ according to end-use applications and does not indicate that processes differ based on the country in which production takes place.³²

As explained above, information available to Commerce indicates that Malaysia is producing CORE using HRS and CRS manufactured in Taiwan and the production activities in Malaysia involve the final stages of the production process for CORE (*i.e.*, cold-rolling of HRS and/or galvanizing). Accordingly, we compared the level of investment for the final stages of the CORE production process occurring in Malaysia to the level of investment of a fully integrated steel producer in Taiwan.

In the *Taiwan/Vietnam CORE Preliminary Determination*, Commerce found evidence of expenditures on integrated steel mills in Taiwan ranging from \$5.9 billion in 2014 (\$14.54 billion before restatement due to change to International Financial Reporting Standards) to \$15.72 billion (2018).³³ In contrast, existing facilities of a Malaysian steel company with both cold-rolling mills and galvanizing lines in Malaysia were constructed with initial investments of approximately \$140 million (2007).³⁴ Based on this information, the average capital investment needed to establish a CORE facility in Malaysia is less than 10 percent of the average investment needed to establish an integrated steel facility in Taiwan.

In addition to the investment differential, Commerce found in the *China/Vietnam CORE Final Determination* that the materials, energy, labor, and capital equipment used by firms for producing CORE using imported HRS and CRS is not substantial in comparison to the materials, labor, energy, and capital equipment used by the substrate supplier (an integrated producer of HRS and CRS).³⁵

²⁹ *Id.* at I-19.

³⁰ *Id.* at I-22.

³¹ *Id.*

³² *Id.* at I-21-22.

³³ See *Taiwan/Vietnam CORE Preliminary Determination* and accompanying PDM at 14-15; Exhibit 10 at 2 (reporting 2014 Property, Plant, and Equipment (PPE) as 459,313,969,000 Taiwan dollars); Exhibit 11 at 65 (reporting a restated 2014 PPE of 185,285,861,000 Taiwan dollars and 2018 current asset total of 481,082,177,000 Taiwan dollars); and Exhibit 12. The restatement resulted largely from a movement to International Financial Recording Standards.

³⁴ This figure includes the combined capital investment cost for two plants. One processes HRS into CORE and the other is a galvanizing facility with administrative offices. See Exhibit 13A-C.

³⁵ See *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Affirmative Final Determination of Circumvention of the Antidumping Duty and Countervailing Duty Orders*, 83 FR 23895 (May 23,

We find that the available information indicates that the level of investment in Malaysia is minor compared to that of integrated producers in Taiwan and, thus, supports initiation of an anti-circumvention inquiry.³⁶

(2) Level of Research and Development in Malaysia

Available information indicates that companies in Malaysia that export CORE to the United States³⁷ are re-rollers/coaters and not HRS producers.³⁸ In the *China/Vietnam CORE Preliminary Determination*, Commerce found that the level of research and development (R&D) involved in the production of steel substrate is likely greater than the level of R&D involved in producing CORE from the substrate and further found that the level of R&D was not a significant factor in the processing of HRS or CRS for Vietnamese companies that produced CORE using HRS and HRS manufactured in China.³⁹ The *USITC CORE Report* detailed common manufacturing processes, equipment, and technology associated with production of various types of CORE products typical throughout the industry, without regard to the country in which production takes place.⁴⁰ Therefore, we find that the available information indicates that the level of R&D in Malaysia is similar to that of Vietnam, and is likewise insignificant. The available information regarding the level of R&D in Malaysia thus supports initiation of an anti-circumvention inquiry.

(3) Nature of Production Process in Malaysia

In the *China/Vietnam CORE Final Determination*, Commerce analyzed this criterion by comparing the cold-rolling and galvanizing operations in Vietnam to the process of producing HRS and CRS in China.⁴¹ Commerce found that “[c]ompared to the production steps required to produce HRS, or to the entire process of producing CORE from iron ore, the production process and facilities used to complete the final finishing processes of cold-rolling HRS to produce CRS and then galvanizing it to produce CORE is comparatively minor.”⁴² Further, Commerce found that “the vast majority of the production activities necessary to produce CORE occur at the molten steel, semi-finished steel, and hot-rolling stages.”⁴³ Additionally, Commerce

2018) (*China/Vietnam CORE Final Determination*) and accompanying Issues and Decision Memorandum (IDM) at 8-9; see also *Taiwan/Vietnam CORE Preliminary Determination* and accompanying PDM at 16-17.

³⁶ *Id.*

³⁷ See Exhibit 14.

³⁸ See Exhibit 4.

³⁹ See *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Affirmative Preliminary Determination of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 82 FR 58170 (December 11, 2017) (*China/Vietnam CORE Preliminary Determination*) and accompanying PDM at 19 (unchanged in the *China/Vietnam CORE Final Determination* and accompanying IDM at 40); see also *Taiwan/Vietnam CORE Preliminary Determination* and accompanying PDM at 15-16.

⁴⁰ See Exhibit 2 (*USITC CORE Report*) at I-17-22, II-21-22.

⁴¹ See *China/Vietnam CORE Final Determination* and accompanying IDM at 40-42.

⁴² See *China/Vietnam CORE Final Determination* and accompanying IDM at 41.

⁴³ *Id.*; see also Exhibit 2 (*USITC CORE Report*) at I-18-21; *Certain Hot-Rolled Steel Flat Products from Australia, Brazil, Japan, Korea, the Netherlands, Turkey, and the United Kingdom*, Inv. Nos. 701-TA-545-547 and 731-TA-1291-1297, USITC Pub. 4638 (September 2016) (Final) at I-21-24.

found that the materials, energy, labor, and capital equipment used in processes for completing CORE using Chinese-origin HRS are not substantial in comparison to the materials, labor, energy, and capital equipment used by their HRS suppliers in the production of the input.⁴⁴

The *USITC CORE Report* provided information regarding common production processes for major CORE product categories that varied by end-use applications, indicating that the production processes for CORE do not differ by country of production.⁴⁵ The *USITC CORE Report* also provided information regarding U.S. purchasers' perceptions of CORE products based on the country of production. The vast majority of U.S. purchasers reported that CORE products produced in the United States were comparable to CORE products produced in non-subject countries (*i.e.*, all countries other than China, India, Italy, Korea, and Taiwan) in terms of product range, industry standards, and product consistency.⁴⁶ Thus, available information indicates that the production processes for CORE are similar regardless of the country in which it is produced.

Given Commerce's previous determination that the portion of the CORE production process executed in Vietnam was minor,⁴⁷ and evidence suggesting that the production process is similar from country to country,⁴⁸ the available information indicates that the portion of the CORE production process taking place in Malaysia is similarly minor. Thus, we find that the available information regarding the nature of the production process occurring in Malaysia supports initiation of an anti-circumvention inquiry.

(4) Extent of Production Facilities in Malaysia

Information available to Commerce indicates that Malaysia has galvanizing facilities capable of processing HRS and CRS substrate into CORE.⁴⁹ CORE is typically produced by galvanizing CRS substrate, but some CORE is produced directly from HRS.⁵⁰ Malaysia has production facilities capable of producing HRS, CRS, and CORE, although the information available to Commerce indicates that the known Malaysian CORE producers do not have integrated steel production facilities and are not producing HRS.⁵¹

Additionally, as noted above, CSC Malaysia, a Malaysian CORE producer, receives HRS from its parent company, CSC Taiwan, a Taiwanese HRS, CRS and CORE producer.⁵²

⁴⁴ See *China/Vietnam CORE Preliminary Determination* and accompanying PDM at 21 (unchanged in *China/Vietnam CORE Final Determination* and accompanying IDM at 9); see also *Taiwan/Vietnam CORE Preliminary Determination* and accompanying PDM at 16-17.

⁴⁵ See Exhibit 2 (*USITC CORE Report*) at I-17-22.

⁴⁶ *Id.* at II-27.

⁴⁷ See *China/Vietnam CORE Final Determination* and accompanying IDM at 8 and 40-41; see also *Taiwan/Vietnam Preliminary Determination* and accompanying PDM at 16-17.

⁴⁸ See Exhibit 2 (*USITC CORE Report*) at I-17-22, and II-27.

⁴⁹ See Exhibit 4.

⁵⁰ See Exhibit 2 (*USITC CORE Report*) at I-18-19.

⁵¹ See Exhibit 4.

⁵² See Exhibit 9 at 11.

In the *China/Vietnam CORE Final Determination*, Commerce found that Vietnam did not have integrated steel mills but had the necessary facilities to process both HRS and CRS into CORE products.⁵³ Commerce also found that “the extent of the production facilities in Vietnam was limited” and “the extent of Vietnamese respondents’ facilities is minor relative to the facilities of integrated steel producers.”⁵⁴ More generally, Commerce held that the “facilities used to complete the final finishing processes of cold-rolling HRS to produce CRS and then galvanizing it to produce CORE is comparatively minor.”⁵⁵ Additionally, in the *Taiwan/Vietnam CORE Preliminary Determination*, Commerce found that the extent of the Vietnamese respondents’ facilities is minor in comparison to the extent of facilities used by their Taiwanese suppliers of HRS and further found that the amount of direct inputs needed to produce the Taiwanese substrate is more substantial than the direct inputs used to produce CORE with Taiwanese-origin HRS.⁵⁶ Given these findings, and the evidence indicating that CORE producers in Malaysia have facilities and capabilities similar to producers that process HRS and/or CRS into CORE, we find the available information indicates that the extent of production facilities in Malaysia is also minor. The available information regarding the extent of production facilities in Malaysia thus supports initiation of an anti-circumvention inquiry.

(5) Value of Processing in Malaysia Represents a Small Proportion of the Value of the Merchandise Imported into the United States

Information from the *China/Vietnam CORE Final Determination* indicates that the value of processing performed in Vietnam represented an insignificant portion of the total value of CORE products imported into the United States.⁵⁷ In the *China/Vietnam CORE Final Determination*, Commerce found that Vietnamese companies did not incur significant costs in addition to the HRS or CRS in the production of CORE.⁵⁸ Additionally, in the *Taiwan/Vietnam CORE Preliminary Determination*, Commerce found that the value added to the Taiwanese-origin HRS and/or CRS by the Vietnamese companies comprises only a small proportion of the total value of CORE exported to the United States.⁵⁹ Information available to Commerce indicates that CORE is produced using common equipment and processes, regardless of the country in which it is produced.⁶⁰

Using data from MEPS International’s World Carbon Steel Price database, the *USITC CORE Report* provided global monthly pricing information for HRS, CRS, and CORE products for the period from January 2013 through February 2016.⁶¹ These data indicate that the price of HRS was approximately 69 to 79 percent of the price of CORE, and the price of CRS was approximately 84 to 90 percent of the price of CORE during this period.⁶² Based on these

⁵³ See *China/Vietnam CORE Final Determination* and accompanying IDM at 41-42.

⁵⁴ *Id.* at 9 and 41.

⁵⁵ *Id.* at 41.

⁵⁶ See *Taiwan/Vietnam CORE Preliminary Determination* and accompanying PDM at 16-17.

⁵⁷ See *China/Vietnam CORE Final Determination* and accompanying IDM at 9.

⁵⁸ *Id.*

⁵⁹ See *Taiwan/Vietnam CORE Preliminary Determination* and accompanying PDM at 17-18.

⁶⁰ See Exhibit 2 (*ITC CORE Report*) at I-17-22.

⁶¹ *Id.* at Table VII-33.

⁶² *Id.*

figures, the value-added by CORE producers, such as those in Malaysia, is approximately 10 percent to 31 percent, depending on whether the underlying substrate was already cold-rolled.

MEPS International's World Carbon Steel Price database for global steel monthly pricing for the period from January through December of 2018—the most recent publicly available data—indicate that the value of HRS and CRS is approximately 78 percent and 87 percent of the total value of CORE, respectively.⁶³ Based on these data, the value of processing that takes place to produce CORE from HRS and CRS represents roughly 22 percent and 13 percent of the value of CORE, respectively.⁶⁴

Additionally, we calculated valuation of HRS and CRS substrate imported into Malaysia from Taiwan and compared it to U.S. import average unit values of CORE from Malaysia.⁶⁵ This calculation resulted in an HRS-CORE value-added of 36.5 percent and CRS-CORE value-added of 21.1 percent.⁶⁶

We find that the available information indicates that the value of processing taking place in Malaysia represents a comparably small proportion of the total value of CORE imported into the United States and, thus, supports initiation of an anti-circumvention inquiry.

D. Value of the Merchandise Produced in Taiwan is a Significant Portion of the Total Value of the Merchandise Exported to the United States

As noted above, recent pricing data indicate that the value of HRS and CRS represent roughly 78 percent and 87 percent of the value of CORE, respectively.⁶⁷ Additionally, Commerce determined in the *China/Vietnam CORE Final Determination* that values of the Chinese-origin HRS and CRS constitute a significant portion of the value of the CORE that is exported from Vietnam to the United States.⁶⁸ In the *Taiwan/Vietnam CORE Preliminary Determination*, Commerce found that the value of Taiwanese-origin HRS constitutes a significant portion of the value of CORE that is exported to the United States.⁶⁹ Information available to Commerce indicates that the production processes for CORE are similar regardless of the country in which it is produced.⁷⁰ Further, Commerce calculated value-added by processing Taiwanese-origin HRS and/or CRS into CORE using valuation of Malaysian imports of Taiwanese-origin HRS and CRS compared to the average unit values for U.S. imports of CORE from Malaysia.⁷¹ This calculation indicated that HRS accounted for approximately 63.5 percent and CRS accounted for roughly 78.9 percent of the value of CORE imported to the United States.⁷² We find that the available information indicates that the value of the HRS and CRS produced in Taiwan constitutes a significant portion of the total value of the CORE exported to the United States

⁶³ See Exhibit 15.

⁶⁴ *Id.*

⁶⁵ See Exhibit 16.

⁶⁶ *Id.*

⁶⁷ See Exhibit 15.

⁶⁸ See *China/Vietnam CORE Final Determination* and accompanying IDM at 10.

⁶⁹ See *Taiwan/Vietnam CORE Preliminary Determination* and accompanying PDM at 18-19.

⁷⁰ See *USITC CORE Report* at I-17-22.

⁷¹ See Exhibit 16.

⁷² *Id.*

from Malaysia. The available information regarding this criterion thus supports initiation of an anti-circumvention inquiry.

E. Additional Factors to Consider in Determining Whether Inquiry is Warranted

Section 781(b)(3) of the Act directs Commerce to consider additional factors in determining whether to include merchandise assembled or completed in a foreign country within the scope of the *Order*, such as: “(A) the pattern of trade, including sourcing patterns, (B) whether the manufacturer or exporter of the merchandise...is affiliated with the person who uses the merchandise...to assemble or complete in the foreign country the merchandise that is subsequently imported into the United States, and (C) whether imports into the foreign country of the merchandise...have increased after the initiation of the investigation which resulted in the issuance of such order or finding.” As explained below, the available information regarding the additional factors under section 781(b)(3) of the Act supports initiation of an anti-circumvention inquiry.

(1) Pattern of Trade and Sourcing

The first factor to consider under section 781(b)(3) of the Act is changes in the pattern of trade, including changes in sourcing patterns. Available trade data indicates that Malaysia is importing HRS and CRS from Taiwan and may be using it to produce CORE for export to the United States. During the 45-month period prior to initiation of the CORE investigations, the United States imported roughly 1.2 metric tons of CORE per month from Malaysia.⁷³ In the 45-months following initiation, U.S. imports of CORE from Malaysia averaged 2,883.4 metric tons per month.⁷⁴ U.S. imports of CORE from Taiwan decreased by 1.8 percent over the same time period.⁷⁵

Following initiation of the CORE investigation, Malaysian imports of HRS and CRS from Taiwan increased in conjunction with the increase in U.S. imports of CORE from Malaysia. Comparing data from the period 45 months before and after the initiation of the CORE investigations, the average monthly volume of Malaysian imports of HRS and CRS from Taiwan increased by 44.3 percent and 5.8 percent, respectively.⁷⁶ Comparing the same time periods, the average monthly volume of imports of CORE into the United States from Malaysia increased by 233,022.3 percent, accounting for 1.0 percent of U.S. CORE imports during the post-initiation period.⁷⁷

(2) Affiliation

The second factor to consider under section 781(b)(3) of the Act is whether the manufacturer or exporter of the HRS or CRS in Taiwan is affiliated with the companies in Malaysia that complete

⁷³ See Exhibit 6.

⁷⁴ *Id.*

⁷⁵ *Id.*

⁷⁶ See Exhibit 5.

⁷⁷ *Id.*

the merchandise exported to the United States. Information available to Commerce indicated that producers of HRS and CRS in Taiwan and producers of CORE in Malaysia are affiliated. Specifically, evidence available explains that CSC Taiwan, a Taiwanese HRS, CRS and CORE producer, is a parent company to Malaysian CORE producer, CSC Malaysia. CSC Malaysia is wholly owned by CSC Taiwan.⁷⁸ Further, the annual report for CSC Steel Holdings Berhad states that CSC Malaysia receives HRS from CSC Taiwan.⁷⁹

(3) Increase of HRS and CRS Shipments from Taiwan to Malaysia After Initiation of the CORE Investigations

The third factor to consider under section 781(b)(3) of the Act is whether imports into Malaysia of HRS and CRS from Taiwan have increased since the initiation of the CORE investigations. Evidence available to Commerce indicates that the average monthly volume of Malaysian imports of HRS and CRS from Taiwan has increased since the initiation of the CORE investigations.⁸⁰ Between October 2011–June 2015 (pre-initiation) and July 2015–March 2019 (post initiation), Malaysian average monthly imports of HRS and CRS from Taiwan increased by approximately 44.3 percent and 5.8 percent, respectively.⁸¹

VIII. COUNTRY-WIDE INQUIRY

As explained above, the available information indicates that, since the initiation of the CORE investigation, exports of subject merchandise from Taiwan to the United States have decreased, exports of CORE from Malaysia to the United States have increased, and exports of steel substrate from Taiwan to Malaysia have increased.⁸² The information available to Commerce indicates that this shift in trade patterns is likely attributable to country-wide activity in Malaysia rather than a few specific firms. Accordingly, as noted above, the merchandise subject to this anti-circumvention inquiry is CORE completed in Malaysia using HRS or CRS manufactured in Taiwan and subsequently exported from Malaysia to the United States. Commerce has taken this approach in a prior anti-circumvention inquiry, where the facts warranted initiation on a country-wide basis.⁸³

Consistent with the approach in the prior anti-circumvention inquiry that was initiated on a country-wide basis, Commerce intends to issue questionnaires to solicit information from producers and exporters in Malaysia concerning their shipments of CORE to the United States

⁷⁸ See Exhibit 9 at 11.

⁷⁹ *Id.*

⁸⁰ See Exhibit 5.

⁸¹ *Id.*

⁸² See Exhibit 6 and Exhibit 5.

⁸³ See, e.g., *Certain Corrosion-Resistant Steel Products from the Republic of Korea and Taiwan: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 83 FR 37785 (August 2, 2018); see also *Carbon Steel Butt-Weld Pipe Fittings from the People's Republic of China: Initiation of Anti-Circumvention Inquiry on the Antidumping Duty Order*, 82 FR 40556, 40560 (August 25, 2017) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted); *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 81 FR 79454, 79458 (November 14, 2016) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted).

and the origin of any imported HRS and CRS being processed into CORE. A company's failure to respond completely to Commerce's requests for information may result in the application of partial or total facts available, pursuant to section 776(a) of the Act, which may include adverse inferences, pursuant to section 776(b) of the Act.

IX. RECOMMENDATION

We recommend initiation of an anti-circumvention inquiry, pursuant to section 781(b) of the Act and 19 CFR 351.225(b) and (h), to determine whether certain imports of CORE, completed in Malaysia using HRS and CRS flat products manufactured in Taiwan, are circumventing the *Order*.

Agree

Disagree

8/12/2019

X



Signed by: JEFFREY KESSLER

Supporting Exhibits

Exhibit No.	Description
Exhibit 1	U.S. Imports of CORE by HTS Number from Malaysia
Exhibit 2	Excerpts from <i>Certain Corrosion-Resistant Steel Products from China, India, Italy, Korea, and Taiwan</i> , Inv. Nos. 701-TA-534-537 and 731-TA-1274-1278, USITC Pub. 4620 (July 2016)
Exhibit 3	Production Capacity, Malaysia
Exhibit 4	Known Shipper Capabilities
Exhibit 5	Malaysian Imports of HRS and CRS from Taiwan
Exhibit 6	U.S. Imports of CORE
Exhibit 7	CSC Taiwan Website – China Steel Corporation is a Taiwan-based company
Exhibit 8	CSC Malaysian Website showing it is owned by China Steel Corporation in Taiwan
Exhibit 9	CSC Malaysia Steel Holdings Berhad Annual Report 2018 (excerpted)
Exhibit 10	CSC Taiwan Annual Report 2014 (excerpted)
Exhibit 11	CSC Taiwan 2018 Annual Report with Restatement of 2014 (excerpted)
Exhibit 12	CSC Taiwan Investment Conversion Worksheet
Exhibit 13A	Investment
Exhibit 13B	Investment – Malaysian Company Website
Exhibit 13C	Investment – Malaysian News Article
Exhibit 14	Datamyne – Shippers of CORE from Malaysia
Exhibit 15	MEPS Value of Processing
Exhibit 16	Value Added Calculations

BILLING CODE: 3510-DS-P

DEPARTMENT OF COMMERCE

INTERNATIONAL TRADE ADMINISTRATION

A-570-026, C-570-027

Corrosion-Resistant Steel Products from the People's Republic of China: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce

Summary

Based on available information, the Department of Commerce (Commerce) is self-initiating country-wide anti-circumvention inquiries to determine whether imports of corrosion-resistant steel products (CORE) completed in Costa Rica, Guatemala, Malaysia, South Africa, and the United Arab Emirates (UAE) (collectively, third countries) using hot-rolled steel (HRS) and cold-rolled steel (CRS) flat products manufactured in the People's Republic of China (China) are circumventing the antidumping duty (AD) and countervailing duty (CVD) orders on CORE from China.

DATES: Effective [insert date of publication in the *Federal Register*]

FOR FURTHER INFORMATION CONTACT: Brendan Quinn at (202) 482-5848, AD/CVD Operations, Office III or Justin Enck at (202) 482-1614, Office of Policy, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230.

SUPPLEMENTARY INFORMATION:

Background

On June 3, 2015, AK Steel Corporation, ArcelorMittal USA LLC, California Steel

Industries, Inc., Nucor Corporation, Steel Dynamics, Inc., and United States Steel Corporation filed petitions seeking the imposition of antidumping and countervailing duties on imports of CORE from China, India, Italy, the Republic of Korea, and Taiwan.¹ Following Commerce's affirmative determinations of dumping and countervailable subsidies,² and the U.S. International Trade Commission's (ITC) finding of material injury,³ Commerce issued AD and CVD orders on imports of CORE from China.⁴

Scope of the Orders

The products covered by the *Orders* are certain flat-rolled steel products, either clad, plated, or coated with corrosion-resistant metals (CORE). For a full description of the scope of these orders, *see* the "Scope of the Orders," in the Appendix to this notice.

Prior Circumvention Finding

On November 14, 2016, pursuant to section 781(b) of the Act and 19 CFR 351.225(h), Commerce initiated anti-circumvention inquiries on the *Orders* to determine whether certain imports of CORE completed in the Socialist Republic of Vietnam (Vietnam) using HRS and

¹ *See Certain Corrosion-Resistant Steel Products from Italy, India, the People's Republic of China, the Republic of Korea, and Taiwan: Initiation of Less-Than-Fair-Value Investigations*, 80 FR 37228 (June 30, 2015); *Certain Corrosion-Resistant Steel Products from the People's Republic of China, India, Italy, the Republic of Korea, and Taiwan: Initiation of Countervailing Duty Investigations*, 80 FR 37223 (June 30, 2015).

² *See Certain Corrosion-Resistant Steel Products from the People's Republic of China: Final Determination of Sales at Less Than Fair Value, and Final Affirmative Critical Circumstances Determination, in Part*, 81 FR 35316 (June 2, 2016); *Countervailing Duty Investigation of Certain Corrosion-Resistant Steel Products from the People's Republic of China: Final Affirmative Determination, and Final Affirmative Critical Circumstances Determination, in Part*, 81 FR 35308 (June 2, 2016).

³ *See Certain Corrosion-Resistant Steel Products from China, India, Italy, Korea, and Taiwan; Determinations*, 81 FR 47177 (July 20, 2016); *see also Certain Corrosion-Resistant Steel Products from China, India, Italy, Korea, and Taiwan; Inv. No. 701-TA-534-537 and 731-TA-1274-1278, USITC Pub. 4620 (July 2016) (Final) (hereinafter, USITC CORE Report)*.

⁴ *See Certain Corrosion-Resistant Steel Products from India, Italy, the People's Republic of China, the Republic of Korea and Taiwan: Amended Final Affirmative Antidumping Determination for India and Taiwan, and Antidumping Duty Orders*, 81 FR 48390 (July 25, 2016); *Certain Corrosion-Resistant Steel Products from India, Italy, Republic of Korea and the People's Republic of China: Countervailing Duty Order*, 81 FR 48387 (July 25, 2016) (collectively, *Orders*).

CRS flat products manufactured in China were circumventing the *Orders*.⁵ Following the completion of the inquiries, on May 23, 2018, Commerce determined that imports of CORE completed in Vietnam using HRS or CRS manufactured in China were circumventing the *Orders* and, therefore, determined that such imports fall within the scope of the *Orders*.⁶

Merchandise Subject to the Anti-Circumvention Inquiries

These anti-circumvention inquiries cover CORE completed in the third countries using HRS or CRS manufactured in China and subsequently exported from the third countries to the United States.

Initiation of Anti-Circumvention Inquiries

Section 781(b)(1) of the Tariff Act of 1930, as amended (the Act), provides that Commerce may find circumvention of an AD or CVD order when merchandise of the same class or kind subject to the order is completed or assembled in a foreign country other than the country to which the order applies. In conducting anti-circumvention inquiries, under section 781(b)(1) of the Act, Commerce relies on the following criteria: (A) merchandise imported into the United States is of the same class or kind as any merchandise produced in a foreign country that is the subject of an antidumping or countervailing duty order or finding, (B) before importation into the United States, such imported merchandise is completed or assembled in another foreign country from merchandise which is subject to the order or merchandise which is produced in the foreign country that is subject to the order, (C) the process of assembly or completion in the foreign country referred to in section (B) is minor or insignificant, (D) the value of the merchandise

⁵ See *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 81 FR 79454 (November 14, 2016).

⁶ See *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Affirmative Final Determination of Circumvention of the Antidumping Duty and Countervailing Duty Orders*, 83 FR 23895 (May 23, 2018) (*China/Vietnam CORE Final Determination*).

produced in the foreign country to which the AD or CVD order applies is a significant portion of the total value of the merchandise exported to the United States, and (E) the administering authority determines that action is appropriate to prevent evasion of such order or finding.

In determining whether or not the process of assembly or completion in a third country is minor or insignificant under section 781(b)(1)(C) of the Act, section 781(b)(2) of the Act directs Commerce to consider: (A) the level of investment in the foreign country, (B) the level of research and development in the foreign country, (C) the nature of the production process in the foreign country, (D) the extent of production facilities in the foreign country, and (E) whether or not the value of processing performed in the foreign country represents a small proportion of the value of the merchandise imported into the United States. However, no single factor, by itself, controls Commerce's determination of whether the process of assembly or completion in a third country is minor or insignificant.⁷ Accordingly, it is Commerce's practice to evaluate each of these five factors as they exist in the third country, depending on the totality of the circumstances of the particular anti-circumvention inquiry.⁸

Furthermore, section 781(b)(3) of the Act sets forth additional factors to consider in determining whether to include merchandise assembled or completed in a third country within the scope of an antidumping and/or countervailing duty order. Specifically, Commerce shall take into account such factors as: (A) the pattern of trade, including sourcing patterns; (B) whether the manufacturer or exporter of the merchandise is affiliated with the person who, in the third country, uses the merchandise to complete or assemble the merchandise which is

⁷ See Statement of Administrative Action accompanying the Uruguay Round Agreements Act (SAA), H.R. Doc. No. 103-316 (1994) at 893.

⁸ See *Uncovered Innerspring Units from the People's Republic of China: Final Affirmative Determination of Circumvention of the Antidumping Duty Order*, 83 FR 65626 (December 21, 2018), and accompanying Issues and Decision Memorandum at 4.

subsequently imported into the United States; and (C) whether imports of the merchandise into the third country have increased after the initiation of the investigation that resulted in the issuance of such order or finding.

We have analyzed the criteria above and from available information we determine, pursuant to section 781(b) of the Act and 19 CFR 351.225(b) and (h), that initiation of anti-circumvention inquiries is warranted to determine whether certain imports of CORE, completed in Costa Rica, Guatemala, Malaysia, South Africa, and the UAE using HRS and CRS flat products manufactured in China, are circumventing the *Orders*. For a full discussion of the basis for our decision to initiate these anti-circumvention inquiries, *see* the Anti-Circumvention Initiation Memo.⁹ As explained in the Anti-Circumvention Initiation Memo, the available information warrants initiating these anti-circumvention inquiries on a country-wide basis. Commerce has taken this approach in a prior anti-circumvention inquiry, where the facts warranted initiation on a country-wide basis.¹⁰

Consistent with the approach in the prior anti-circumvention inquiry that was initiated on a country-wide basis, Commerce intends to issue questionnaires to solicit information from producers and exporters in each of the third countries concerning their shipments of CORE to the United States and the origin of any imported HRS and CRS being processed into CORE. A

⁹ *See* Memorandum, “Certain Corrosion-Resistant Steel Products from the People’s Republic of China: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders” (Anti-Circumvention Initiation Memo). This memo is a public document that is dated concurrently with, and hereby adopted by, this notice and on file electronically via ACCESS. Access to documents filed via ACCESS is also available in the Central Records Unit, Room B8024 of the main Department of Commerce building.

¹⁰ *See, e.g., Certain Corrosion-Resistant Steel Products from the Republic of Korea and Taiwan: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 83 FR 37785 (August 2, 2018); *see also Carbon Steel Butt-Weld Pipe Fittings from the People’s Republic of China: Initiation of Anti-Circumvention Inquiry on the Antidumping Duty Order*, 82 FR 40556, 40560 (August 25, 2017) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted); *Certain Corrosion-Resistant Steel Products from the People’s Republic of China: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 81 FR 79454, 79458 (November 14, 2016) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted).

company's failure to respond completely to Commerce's requests for information may result in the application of partial or total facts available, pursuant to section 776(a) of the Act, which may include adverse inferences, pursuant to section 776(b) of the Act.

Notification to Interested Parties

In accordance with 19 CFR 351.225(b), Commerce determines that available information warrants initiating these anti-circumvention inquiries to determine whether certain imports of CORE, completed in Costa Rica, Guatemala, Malaysia, South Africa, and the UAE using HRS and CRS flat products manufactured in China, are circumventing the *Orders*. Accordingly, Commerce hereby notifies all parties on Commerce's scope service list of the initiation of anti-circumvention inquiries. In addition, in accordance with 19 CFR 351.225(f)(1)(i) and (ii), in this notice of initiation issued under 19 CFR 351.225(b), we have included a description of the product that is the subject of these anti-circumvention inquiries (*i.e.*, CORE completed in the third countries using HRS and CRS flat products manufactured in China), and an explanation of the reasons for Commerce's decision to initiate these anti-circumvention inquiries, as provided above. Commerce will establish a schedule for questionnaires and comments on the issues in these inquiries.

In accordance with 19 CFR 351.225(l)(2), if Commerce issues preliminary affirmative determinations, we will then instruct U.S. Customs and Border Protection to suspend liquidation and require a cash deposit of estimated antidumping and countervailing duties, at the applicable rate, for each unliquidated entry of the merchandise at issue, entered or withdrawn from warehouse for consumption on or after the date of initiation of the inquiries. Commerce intends to issue its final determinations within 300 days of the date of publication of this initiation, in accordance with section 781(f) of the Act and 19 CFR 351.225(f)(5).

This notice is published in accordance with section 781(b) of the Act and 19 CFR
351.225(f).

/S/ Jeffrey I. Kessler

Jeffrey I. Kessler
Assistant Secretary
for Enforcement and Compliance

August 12, 2019

Date

Appendix

Scope of the *Orders*

The products covered by these *Orders* are certain flat-rolled steel products, either clad, plated, or coated with corrosion-resistant metals such as zinc, aluminum, or zinc-, aluminum-, nickel- or iron-based alloys, whether or not corrugated or painted, varnished, laminated, or coated with plastics or other non-metallic substances in addition to the metallic coating. The products covered include coils that have a width of 12.7 mm or greater, regardless of form of coil (*e.g.*, in successively superimposed layers, spirally oscillating, etc.). The products covered also include products not in coils (*e.g.*, in straight lengths) of a thickness less than 4.75 mm and a width that is 12.7 mm or greater and that measures at least 10 times the thickness. The products covered also include products not in coils (*e.g.*, in straight lengths) of a thickness of 4.75 mm or more and a width exceeding 150 mm and measuring at least twice the thickness. The products described above may be rectangular, square, circular, or other shape and include products of either rectangular or non-rectangular cross-section where such cross-section is achieved subsequent to the rolling process, *i.e.*, products which have been “worked after rolling” (*e.g.*, products which have been beveled or rounded at the edges). For purposes of the width and thickness requirements referenced above:

(1) where the nominal and actual measurements vary, a product is within the scope if application of either the nominal or actual measurement would place it within the scope based on the definitions set forth above, and

(2) where the width and thickness vary for a specific product (*e.g.*, the thickness of certain products with non-rectangular cross-section, the width of certain products with nonrectangular shape, etc.), the measurement at its greatest width or thickness applies.

Steel products included in the scope of these *Orders* are products in which: (1) iron predominates, by weight, over each of the other contained elements; (2) the carbon content is 2 percent or less, by weight; and (3) none of the elements listed below exceeds the quantity, by weight, respectively indicated:

- 2.50 percent of manganese, or
- 3.30 percent of silicon, or
- 1.50 percent of copper, or
- 1.50 percent of aluminum, or
- 1.25 percent of chromium, or
- 0.30 percent of cobalt, or
- 0.40 percent of lead, or
- 2.00 percent of nickel, or
- 0.30 percent of tungsten (also called wolfram), or
- 0.80 percent of molybdenum, or
- 0.10 percent of niobium (also called columbium), or
- 0.30 percent of vanadium, or
- 0.30 percent of zirconium

Unless specifically excluded, products are included in this scope regardless of levels of boron and titanium.

For example, specifically included in this scope are vacuum degassed, fully stabilized (commonly referred to as interstitial-free (IF)) steels and high strength low alloy (HSLA) steels. IF steels are recognized as low carbon steels with micro-alloying levels of elements such as titanium and/or niobium added to stabilize carbon and nitrogen elements. HSLA steels are recognized as steels with microalloying levels of elements such as chromium, copper, niobium, titanium, vanadium, and molybdenum.

Furthermore, this scope also includes Advanced High Strength Steels (AHSS) and Ultra High Strength Steels (UHSS), both of which are considered high tensile strength and high elongation steels. Subject merchandise also includes corrosion-resistant steel that has been further processed in a third country, including but not limited to annealing, tempering, painting, varnishing, trimming, cutting, punching and/or slitting or any other processing that would not otherwise remove the merchandise from the scope of the investigation if performed in the country of manufacture of the in-scope corrosion resistant steel.

All products that meet the written physical description, and in which the chemistry quantities do not exceed any one of the noted element levels listed above, are within the scope of these *Orders* unless specifically excluded. The following products are outside of and/or specifically excluded from the scope of these *Orders*:

- Flat-rolled steel products either plated or coated with tin, lead, chromium, chromium oxides, both tin and lead (terne plate), or both chromium and chromium oxides (tin free steel), whether or not painted, varnished or coated with plastics or other non-metallic substances in addition to the metallic coating;
- Clad products in straight lengths of 4.7625 mm or more in composite thickness and of a width which exceeds 150 mm and measures at least twice the thickness; and
- Certain clad stainless flat-rolled products, which are three-layered corrosion-resistant flat-rolled steel products less than 4.75 mm in composite thickness that consist of a flat-rolled steel product clad on both sides with stainless steel in a 20%-60%-20% ratio.

The products subject to the *Orders* are currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under item numbers: 7210.30.0030, 7210.30.0060, 7210.41.0000, 7210.49.0030, 7210.49.0091, 7210.49.0095, 7210.61.0000, 7210.69.0000, 7210.70.6030, 7210.70.6060, 7210.70.6090, 7210.90.6000, 7210.90.9000, 7212.20.0000, 7212.30.1030, 7212.30.1090, 7212.30.3000, 7212.30.5000, 7212.40.1000, 7212.40.5000, 7212.50.0000, and 7212.60.0000.

The products subject to the *Orders* may also enter under the following HTSUS item numbers: 7210.90.1000, 7215.90.1000, 7215.90.3000, 7215.90.5000, 7217.20.1500, 7217.30.1530, 7217.30.1560, 7217.90.1000, 7217.90.5030, 7217.90.5060, 7217.90.5090, 7225.91.0000,

7225.92.0000, 7225.99.0090, 7226.99.0110, 7226.99.0130, 7226.99.0180, 7228.60.6000, 7228.60.8000, and 7229.90.1000.

The HTSUS subheadings above are provided for convenience and customs purposes only. The written description of the scope of the *Orders* is dispositive.

BILLING CODE: 3510-DS-P

DEPARTMENT OF COMMERCE

INTERNATIONAL TRADE ADMINISTRATION

A-583-856

Certain Corrosion-Resistant Steel Products from Taiwan: Initiation of Anti-Circumvention Inquiry on the Antidumping Duty Order

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce

Summary

Based on available information, the Department of Commerce (Commerce) is self-initiating a country-wide anti-circumvention inquiry to determine whether imports of corrosion-resistant steel products (CORE), completed in Malaysia using hot-rolled steel (HRS) and cold-rolled steel (CRS) flat products manufactured in Taiwan, are circumventing the antidumping duty (AD) order on CORE from Taiwan.

DATES: Effective [insert date of publication in the *Federal Register*]

FOR FURTHER INFORMATION CONTACT: Brendan Quinn at (202) 482-5848, AD/CVD Operations, Office III or Barb Rawdon at (202) 482-0474, Office of Policy, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230.

SUPPLEMENTARY INFORMATION:

Background

On June 3, 2015, AK Steel Corporation, ArcelorMittal USA LLC, California Steel Industries, Inc., Nucor Corporation, Steel Dynamics, Inc., and United States Steel Corporation filed petitions seeking imposition of antidumping and countervailing duties on imports of CORE

from China, India, Italy, the Republic of Korea, and Taiwan.¹ Following Commerce's affirmative determination of dumping,² and the U.S. International Trade Commission's (ITC) finding of material injury,³ Commerce issued an AD order on imports of CORE from Taiwan.⁴

Scope of the Order

The products covered by the *Order* are certain flat-rolled steel products, either clad, plated, or coated with corrosion-resistant metals (CORE). For a full description of the scope of the *Order*, see the "Scope of the Order," in the Appendix to this notice.

Prior Circumvention Finding

On August 2, 2018, pursuant to section 781(b) of the Act and 19 CFR 351.225(h), Commerce initiated an anti-circumvention inquiry on the *Order* to determine whether certain imports of CORE, completed in the Socialist Republic of Vietnam (Vietnam) using HRS and CRS flat products manufactured in Taiwan, were circumventing the *Order*.⁵ Following the completion of the inquiry, on July 10, 2019, Commerce determined that imports of CORE completed in Vietnam using HRS or CRS manufactured in Taiwan were circumventing the *Order* and, therefore determined that such imports fall within the scope of the *Order*.⁶

¹ See *Certain Corrosion-Resistant Steel Products from Italy, India, the People's Republic of China, the Republic of Korea, and Taiwan: Initiation of Less-Than-Fair-Value Investigations*, 80 FR 37228 (June 30, 2015); *Certain Corrosion-Resistant Steel Products from the People's Republic of China, India, Italy, the Republic of Korea, and Taiwan: Initiation of Countervailing Duty Investigations*, 80 FR 37223 (June 30, 2015).

² See *Certain Corrosion-Resistant Steel Products from Taiwan: Final Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances, in Part*, 81 FR 35313 (June 2, 2016).

³ See *Certain Corrosion-Resistant Steel Products from China, India, Italy, Korea, and Taiwan; Determinations*, 81 FR 47177 (July 20, 2016); see also *Certain Corrosion-Resistant Steel Products from China, India, Italy, Korea, and Taiwan*, Inv. Nos. 701-TA-534-537 and 731-TA-1274-1278, USITC Pub. 4620 (July 2016) (Final) (hereinafter, *USITC CORE Report*).

⁴ See *Certain Corrosion-Resistant Steel Products from India, Italy, the People's Republic of China, the Republic of Korea and Taiwan: Amended Final Affirmative Antidumping Determination for India and Taiwan, and Antidumping Duty Orders*, 81 FR 48390 (July 25, 2016) (*Order*).

⁵ See *Certain Corrosion-Resistant Steel Products from the Republic of Korea and Taiwan: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 83 FR 37785 (August 2, 2018) (*Taiwan/Vietnam CORE Initiation*).

⁶ See *Certain Corrosion-Resistant Steel Products from Taiwan: Affirmative Preliminary Determination of Anti-Circumvention Inquiry on the Antidumping Duty Order*, 84 FR 32864 (July 10, 2019) and accompanying Preliminary Decision Memorandum.

Merchandise Subject to the Anti-Circumvention Inquiry

This anti-circumvention inquiry covers CORE completed in Malaysia using HRS or CRS manufactured in Taiwan and subsequently exported from Malaysia to the United States.

Initiation of Anti-Circumvention Inquiry

Section 781(b)(1) of the Tariff Act of 1930, as amended (the Act) provides that Commerce may find circumvention of an AD or CVD order when merchandise of the same class or kind subject to the order is completed or assembled in a foreign country other than the country to which the order applies. In conducting anti-circumvention inquiries, under section 781(b)(1) of the Act, Commerce relies on the following criteria: (A) merchandise imported into the United States is of the same class or kind as any merchandise produced in a foreign country that is the subject of an antidumping or countervailing duty order or finding, (B) before importation into the United States, such imported merchandise is completed or assembled in another foreign country from merchandise which is subject to the order or merchandise which is produced in the foreign country that is subject to the order, (C) the process of assembly or completion in the foreign country referred to in section (B) is minor or insignificant, (D) the value of the merchandise produced in the foreign country to which the AD or CVD order applies is a significant portion of the total value of the merchandise exported to the United States, and (E) the administering authority determines that action is appropriate to prevent evasion of such order or finding.

In determining whether or not the process of assembly or completion in a third country is minor or insignificant under section 781(b)(1)(C) of the Act, section 781(b)(2) of the Act directs Commerce to consider: (A) the level of investment in the foreign country, (B) the level of research and development in the foreign country, (C) the nature of the production process in the foreign country, (D) the extent of production facilities in the foreign country, and (E) whether or

not the value of processing performed in the foreign country represents a small proportion of the value of the merchandise imported into the United States. However, no single factor, by itself, controls Commerce's determination of whether the process of assembly or completion in a third country is minor or insignificant.⁷ Accordingly, it is Commerce's practice to evaluate each of these five factors as they exist in the third country, depending on the totality of the circumstances of the particular anti-circumvention inquiry.⁸

Furthermore, section 781(b)(3) of the Act sets forth additional factors to consider in determining whether to include merchandise assembled or completed in a third country within the scope of an antidumping and/or countervailing duty order. Specifically, Commerce shall take into account such factors as: (A) the pattern of trade, including sourcing patterns; (B) whether the manufacturer or exporter of the merchandise is affiliated with the person who, in the third country, uses the merchandise to complete or assemble the merchandise which is subsequently imported into the United States; and (C) whether imports of the merchandise into the third country have increased after the initiation of the investigation that resulted in the issuance of such order or finding.

We have analyzed the criteria above and from available information we determine, pursuant to section 781(b) of the Act and 19 CFR 351.225(b) and (h), that initiation of an anti-circumvention inquiry is warranted to determine whether certain imports of CORE, completed in Malaysia using HRS and CRS flat products manufactured in Taiwan, are circumventing the *Order*. For a full discussion of the basis for our decision to initiate this anti-circumvention

⁷ See Statement of Administrative Action accompanying the Uruguay Round Agreements Act (SAA), H.R. Doc. No. 103-316 (1994) at 893.

⁸ See *Uncovered Innerspring Units from the People's Republic of China: Final Affirmative Determination of Circumvention of the Antidumping Duty Order*, 83 FR 65626 (December 21, 2018), and accompanying Issues and Decision Memorandum at 4.

inquiry, *see* the Anti-Circumvention Initiation Memo.⁹ As explained in the Anti-Circumvention Initiation Memo, the available information warrants initiating this anti-circumvention inquiry on a country-wide basis. Commerce has taken this approach in a prior anti-circumvention inquiry, where the facts warranted initiation on a country-wide basis.¹⁰

Consistent with the approach in the prior anti-circumvention inquiry that was initiated on a country-wide basis, Commerce intends to issue questionnaires to solicit information from producers and exporters in Malaysia concerning their shipments of CORE to the United States and the origin of any imported HRS and CRS being processed into CORE. A company's failure to respond completely to Commerce's requests for information may result in the application of partial or total facts available, pursuant to section 776(a) of the Act, which may include adverse inferences, pursuant to section 776(b) of the Act.

Notification to Interested Parties

In accordance with 19 CFR 351.225(b), Commerce determines that available information warrants initiating an anti-circumvention inquiry to determine whether certain imports of CORE, completed in Malaysia using HRS and CRS flat products manufactured in Taiwan, are circumventing the *Order*. Accordingly, Commerce hereby notifies all parties on Commerce's scope service list of the initiation of anti-circumvention inquiries. In addition, in accordance

⁹ *See* Memorandum, "Certain Corrosion-Resistant Steel Products from Taiwan: Initiation of Anti-Circumvention Inquiry on the Antidumping Duty Order" (Anti-Circumvention Initiation Memo). This memo is a public document dated concurrently with, and hereby adopted by, this notice and on file electronically via ACCESS. Access to documents filed via ACCESS is also available in the Central Records Unit, Room B8024 of the main Department of Commerce building.

¹⁰ *See Taiwan/Vietnam CORE Initiation; see also Carbon Steel Butt-Weld Pipe Fittings from the People's Republic of China: Initiation of Anti-Circumvention Inquiry on the Antidumping Duty Order*, 82 FR 40556, 40560 (August 25, 2017) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted); *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 81 FR 79454, 79458 (November 14, 2016) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted).

with 19 CFR 351.225(f)(1)(i) and (ii), in this notice of initiation issued under 19 CFR 351.225(b), we have included a description of the product that is the subject of this anti-circumvention inquiry (*i.e.*, CORE completed in Malaysia using HRS and CRS flat products manufactured in Taiwan), and an explanation of the reasons for Commerce's decision to initiate this anti-circumvention inquiry as provided above. Commerce will establish a schedule for questionnaires and comments on the issues in this inquiry.

In accordance with 19 CFR 351.225(l)(2), if Commerce issues preliminary affirmative determinations, we will then instruct U.S. Customs and Border Protection to suspend liquidation and require a cash deposit of the estimated antidumping duty, at the applicable rate, for each unliquidated entry of the merchandise at issue, entered or withdrawn from warehouse for consumption on or after the date of initiation of this inquiry. Commerce intends to issue its final determination within 300 days of the date of publication of this initiation, in accordance with section 781(f) of the Act and 19 CFR 351.225(f)(5).

This notice is published in accordance with section 781(b) of the Act and 19 CFR 351.225(f).

/S/ Jeffrey I. Kessler

Jeffrey I. Kessler
Assistant Secretary
for Enforcement and Compliance

August 12, 2019

Date

Appendix

Scope of the Order

The products covered by this *Order* are certain flat-rolled steel products, either clad, plated, or coated with corrosion-resistant metals such as zinc, aluminum, or zinc-, aluminum-, nickel- or iron-based alloys, whether or not corrugated or painted, varnished, laminated, or coated with plastics or other non-metallic substances in addition to the metallic coating. The products covered include coils that have a width of 12.7 mm or greater, regardless of form of coil (*e.g.*, in successively superimposed layers, spirally oscillating, etc.). The products covered also include products not in coils (*e.g.*, in straight lengths) of a thickness less than 4.75 mm and a width that is 12.7 mm or greater and that measures at least 10 times the thickness. The products covered also include products not in coils (*e.g.*, in straight lengths) of a thickness of 4.75 mm or more and a width exceeding 150 mm and measuring at least twice the thickness. The products described above may be rectangular, square, circular, or other shape and include products of either rectangular or non-rectangular cross-section where such cross-section is achieved subsequent to the rolling process, *i.e.*, products which have been “worked after rolling” (*e.g.*, products which have been beveled or rounded at the edges). For purposes of the width and thickness requirements referenced above:

(1) where the nominal and actual measurements vary, a product is within the scope if application of either the nominal or actual measurement would place it within the scope based on the definitions set forth above, and

(2) where the width and thickness vary for a specific product (*e.g.*, the thickness of certain products with non-rectangular cross-section, the width of certain products with nonrectangular shape, etc.), the measurement at its greatest width or thickness applies.

Steel products included in the scope of this *Order* are products in which: (1) iron predominates, by weight, over each of the other contained elements; (2) the carbon content is 2 percent or less, by weight; and (3) none of the elements listed below exceeds the quantity, by weight, respectively indicated:

- 2.50 percent of manganese, or
- 3.30 percent of silicon, or
- 1.50 percent of copper, or
- 1.50 percent of aluminum, or
- 1.25 percent of chromium, or
- 0.30 percent of cobalt, or
- 0.40 percent of lead, or
- 2.00 percent of nickel, or
- 0.30 percent of tungsten (also called wolfram), or
- 0.80 percent of molybdenum, or
- 0.10 percent of niobium (also called columbium), or
- 0.30 percent of vanadium, or
- 0.30 percent of zirconium

Unless specifically excluded, products are included in this scope regardless of levels of boron and titanium.

For example, specifically included in this scope are vacuum degassed, fully stabilized (commonly referred to as interstitial-free (IF)) steels and high strength low alloy (HSLA) steels. IF steels are recognized as low carbon steels with micro-alloying levels of elements such as titanium and/or niobium added to stabilize carbon and nitrogen elements. HSLA steels are recognized as steels with microalloying levels of elements such as chromium, copper, niobium, titanium, vanadium, and molybdenum.

Furthermore, this scope also includes Advanced High Strength Steels (AHSS) and Ultra High Strength Steels (UHSS), both of which are considered high tensile strength and high elongation steels. Subject merchandise also includes corrosion-resistant steel that has been further processed in a third country, including but not limited to annealing, tempering, painting, varnishing, trimming, cutting, punching and/or slitting or any other processing that would not otherwise remove the merchandise from the scope of the investigation if performed in the country of manufacture of the in-scope corrosion resistant steel.

All products that meet the written physical description, and in which the chemistry quantities do not exceed any one of the noted element levels listed above, are within the scope of this *Order* unless specifically excluded. The following products are outside of and/or specifically excluded from the scope of this *Order*:

- Flat-rolled steel products either plated or coated with tin, lead, chromium, chromium oxides, both tin and lead (terne plate), or both chromium and chromium oxides (tin free steel), whether or not painted, varnished or coated with plastics or other non-metallic substances in addition to the metallic coating;
- Clad products in straight lengths of 4.7625 mm or more in composite thickness and of a width which exceeds 150 mm and measures at least twice the thickness; and
- Certain clad stainless flat-rolled products, which are three-layered corrosion-resistant flat-rolled steel products less than 4.75 mm in composite thickness that consist of a flat-rolled steel product clad on both sides with stainless steel in a 20%-60%-20% ratio.

The products subject to the *Order* are currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under item numbers: 7210.30.0030, 7210.30.0060, 7210.41.0000, 7210.49.0030, 7210.49.0091, 7210.49.0095, 7210.61.0000, 7210.69.0000, 7210.70.6030, 7210.70.6060, 7210.70.6090, 7210.90.6000, 7210.90.9000, 7212.20.0000, 7212.30.1030, 7212.30.1090, 7212.30.3000, 7212.30.5000, 7212.40.1000, 7212.40.5000, 7212.50.0000, and 7212.60.0000.

The products subject to the *Order* may also enter under the following HTSUS item numbers: 7210.90.1000, 7215.90.1000, 7215.90.3000, 7215.90.5000, 7217.20.1500, 7217.30.1530, 7217.30.1560, 7217.90.1000, 7217.90.5030, 7217.90.5060, 7217.90.5090, 7225.91.0000,

7225.92.0000, 7225.99.0090, 7226.99.0110, 7226.99.0130, 7226.99.0180, 7228.60.6000, 7228.60.8000, and 7229.90.1000.

The HTSUS subheadings above are provided for convenience and customs purposes only. The written description of the scope of the *Order* is dispositive.