

**Voluntary Report** – Voluntary - Public Distribution

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**Report Name:** China Lowers Applied MFN Tariff Rates on Selected  
Agricultural Products

**Country:** China - Peoples Republic of

**Post:** Beijing

**Report Category:** Trade Policy Monitoring

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**Report Highlights:**

On December 18, 2020, the State Council Tariff Commission (SCTC) announced its annual tariff adjustment plan that sets tentative import and export tariff rates for selected commodities in the year 2020. Notably, China will tentatively lower the applied most favored nation (MFN) import tariffs for certain pork products, seafood, wood products, dairy products, processed fruit, nuts, and pet food. The tentative tariff rates are applicable to all exporting countries. The SCTC announcement does not affect the retaliatory tariffs on U.S. exports to China. This report includes an unofficial translation of the SCTC notice and the list of the agricultural commodities subject to lower applied MFN tariff rates in 2020.

**General Information:**

At the end of each year, the State Council Tariff Commission (SCTC) sets tentative import and export tariff rates for selected commodities to be applied during the following year. At the same time, SCTC also announces China's tariff rate quotas (TRQ) for all products. On December 23, 2019, the Ministry of Finance published on its website a SCTC notice (dated December 18), releasing its tariff adjustment plan for 2020. While tentative tariff arrangements for most agricultural commodities remain unchanged from the previous year, the applied MFN import tariffs for certain pork products, seafood, wood products, dairy products, processed fruit, nuts, pet food, and other food and agricultural products will be lowered in 2020 (see Annex 1). The tentative tariff rates are applicable to all exporting countries. This GAIN report contains an unofficial translation of the SCTC notice, including the food and agricultural products listed in Annex 1 of the announcement and the corresponding applied MFN tariff rates for 2020. The SCTC announcement does not affect the retaliatory tariffs on U.S. exports to China. The forthcoming GAIN report CH2019-0194 outlines the currently enacted retaliatory tariffs against U.S. exports.

**Notable Tariff Reductions in 2020:**

The SCTC tariff adjustment plan has lowered import tariffs for frozen hams, shoulders, and cuts of swine (with bone) (HS 02032200) and other frozen meat of swine (HS 02032900) to 8 percent from the current 12 percent. The new tariffs, which will take effect on January 1, 2020, are aimed at encouraging pork imports to fill the gap caused by China's ongoing outbreak of African Swine Fever (ASF). The SCTC plan also cuts the import tariffs for numerous seafood and wood products to accommodate Chinese demand. The import tariffs for orange juice (HS 20091200, HS 20091900) and frozen avocados (HS 08119090) will also be lowered in 2020.

Please visit the following website for SCTC's official notice and a complete list of tariff adjustments in 2020:

[http://gss.mof.gov.cn/gzdt/zhengcefabu/201912/t20191220\\_3447086.htm](http://gss.mof.gov.cn/gzdt/zhengcefabu/201912/t20191220_3447086.htm)

BEGIN TRANSLATION:

**Notice of the State Council Tariff Commission on the Adjustment Plan Including Tentative Import Tariff Rates in 2020**

SCTC Notice No.50 (2019)

December 18, 2019

The General Administration of Customs,

In an effort to optimize the trade structure and facilitate high quality economic development, the import tariffs for some commodities will be adjusted as of January 1, 2020 based on relevant provisions of *the Import and Export Tariff Regulation of the People's Republic of China*. The Adjustment Plan Including Tentative Import Tariff Rates in 2020 is printed and delivered to your Administration. Refer to the Appendix for details.

## Appendix: The Adjustment Plan Including Tentative Import Tariff Rates in 2020

The State Council Tariff Commission

### **Appendix: The Adjustment Plan Including Tentative Import Tariff Rates in 2020**

I- Adjustments on import tariff rates

1. Most Favored Nation (MFN) Tariff Rate

- 1) Tentative import tariff rates will be applied to a total of 859 commodities (not including commodities subject to Tariff Rate Quota) as of January 1, 2020. The tentative import tariffs on 7 IT products will end on July 1, 2020 (see Annex 1).
- 2) The MFN tariff rates on IT products listed in the annex of Amendment to the Tariff Schedule of the People's Republic of China to the World Trade Organization will be reduced for the fifth time on July 1, 2020 (see Annex 2).

2. Tariff Rate Quota (TRQ) Tariff Rate

TRQ management will continue to apply to eight categories of commodities including wheat and the tariff rates will remain unchanged. Of which, a tentative one percent TRQ tariff rate will apply to three fertilizers including urea, compound fertilizer, and diammonium phosphate. A sliding tax will continue to be levied on certain amount of out-quota cotton import (see Annex 3).

3. Conventional tariff rates and special preferential tariff rates

1) Based on the trade agreements and preferential tariff arrangements signed between China and certain countries or regions, the conventional tariff rates with New Zealand, Peru, Costa Rica, Switzerland, Iceland, Singapore, Australia, South Korea, Chile, Georgia, and Pakistan, who have signed a bilateral trade agreement or Asia-Pacific Trade Agreement with China, will be further reduced as of January 1, 2020. In accordance with the provisions of the bilateral trade agreement between China and Switzerland and the Asia-Pacific Trade Agreement, the conventional tariff rates will be further reduced as of July 1, 2020 (see Annex 5).

When MFN tariff rates are lower or equal to the conventional tariff rates, they shall be implemented in accordance with the provisions of relevant agreements if there are such provisions. If there are no such provisions, the lower rates shall apply.

2) The special preferential tariff rates will continue to be applied to other least developed countries who have established diplomatic relations with China and have completed the process of exchange of letters, with the exception of Equatorial Guinea who will stop enjoying the special preferential tariff rates as of January 1, 2020.

II - Export tariff rates

Export tariffs will continue to be applied to 107 commodities including ferrochrome with applicable export tariff rates or tentative export tariff rates. The scope of commodities subject to export tariffs and the export tariff rates remain unchanged (see Annex 4).

### III-Implementation time

The above plan will be implemented on January 1, 2020 unless otherwise specified.

#### Annexes:

1. Tentative Tariff Rates on Import Commodities
2. MFN Tariff Rates for Certain IT Products
3. Tariff Rates for TRQ Commodities
4. Tariff Rates for Export Commodities
5. Further Reduced Conventional Tariff Rates on Import Commodities

END TRANSLATION

#### Annex 1:

##### Tentative Import Tariff Rates on Agricultural Products Effective January 1, 2020

Serial No.	EX <sup>①</sup>	HS Code	Commodity	MFN rate (%) <sup>②</sup>	2020 tentative applied rate (%)
1		01061211	Whales, dolphins and porpoises; manatees and dugongs, pure-bred breeding	10	0
2		02032200	Frozen hams, shoulders, and cuts of swine, with bone	12	8
3		02032900	Other meat of swine, frozen	12	8
4		03031300	Frozen Atlantic salmon and Danube salmon	7	5
5		03033110	Frozen Greenland halibut	7	5
6		03033200	Frozen plaice	7	2
7		03034100	Frozen albacore or longfin tunas	7	6
8		03034200	Frozen yellowfin tunas	7	6
9		03034400	Frozen bigeye tunas	7	6
10		03034510	Frozen Atlantic Bluefin tunas	7	6
11		03034520	Frozen Pacific Bluefin tunas	7	6
12		03034600	Frozen southern Bluefin tunas	7	6
13		03035100	Frozen herrings	7	2
14	ex	03035900	Frozen capelin, excluding edible remnants	7	5
15		03036300	Frozen cod	7	2
16		03036700	Frozen Alaska Pollack	7	5
17		03038910	Frozen scabber fish	7	5
18		03061490	Other frozen crabs	7	5
19		03061612	Frozen pandaius borealis	5	2
20		03061719	Other frozen shrimp	5	2

21		03063190	Live, fresh or chilled rock lobster and other sea crawfish	7	5
22		03078190	Other live, fresh, or cold abalone	10	7
23		04041000	Whey and modified whey	6	2
24		04062000	Grated or powdered cheese, of all kinds	12	8
25		04063000	Processed cheese, not grated or powdered	12	8
26		04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	15	8
27		04069000	Other cheese	12	8
28		05119111	Fertilized fish eggs	12	0
29		08011100	Desiccated coconut	12	7
30		08012100	In-shell Brazil nuts, fresh or dried	10	7
31		08012200	Shell Brazil nuts, fresh or dried	10	7
32		08013100	In shell cashews, fresh or dried	20	7
33		08013200	Shell cashews, fresh or dried	10	7
34		08021100	In shell almonds, fresh or dried	24	10
35		08024190	Other in-shell chestnuts, fresh or dried	25	20
36		08024290	Other shelled chestnuts, fresh or dried	25	20
37		08025100	In-shell Pistachios, fresh or dried	10	5
38		08025200	Shelled pistachios, fresh or dried	10	5
39		08026190	Other in-shell macadamia nuts	24	12
40		08026200	Shelled macadamia nuts	24	12
41		08029020	Gingko nuts, fresh or dried	25	20
42	ex	08029090	Pecan (whether or not shelled or peeled)	24	7
43		08044000	Avocados, fresh or dried	25	7
44	ex	08104000	Fresh cranberries	30	15
45	ex	08119090	Frozen avocados	30	7
46	ex	08134090	Dried cranberries	25	15
47		12119036	Licorice roots	6	0
48	ex	12119039	Bark, branch or leaf of Chinese yew, fresh or dried	6	0
49		12122190	Other seaweeds and algae fit for human consumption	15	2
50		12122910	Sargass	15	2
51		12122990	Other seaweeds and algae unsuitable for human consumption	15	2
52	ex	12149000	Other Lucerne (alfalfa), excluding meal and pellets	9	7
53	ex	12149000	Mixed natural forage grass of gramineae and legume families, other than Lucerne (alfalfa)	9	4
54		13021200	Saps and extracts of licorice	6	0
55	ex	14049090	Coco coir (sripe/piece)	15	4
56		15021000	Bovine animal tallow	8	2

57		15029000	Other bovine animal tallow	8	4
58	ex	15042000	Fish oil capsules	12	6
59	ex	15119020	Palm stearin (melting point 50°C-56°C)	8	2
60		15200000	Glycerol, crude; glycerol waters and glycerol lyes	20	6
61		18010000	Whole or broken cocoa beans, raw or roasted	8	2
62		19011010	Formula milk powder prepared for infant use, put up for retail sale	15	5
63		19011090	Other food prepared for infant use, put up for retail sale	15	2
64		19019000	Other food not elsewhere specified or included	10	5
65		19021900	Other uncooked pasta, not stuffed or otherwise prepared	10	8
66	ex	20091200	Orange juice of a Brix value not exceeding 20, with net weight of the smallest independent package more than 180 kg, not frozen,	30	15
67	ex	20091900	Orange juice of a Brix value exceeding 20, with net weight of smallest independent package more than 180 kg, not frozen	30	15
68	ex	21069090	Special infant milk powder with milk protein partial (or deep) hydrolysate formula, amino acid formula, or lactose-free formula	12	0
69		22051000	Vermouth and other wine in small containers	65	14
70		22082000	Spirits obtained by distilling grape wine or grape marc	10	5
71		22083000	Whiskies	10	5
72		23050000	Oil-cake and other solid residues resulting from the extraction of peanut oil	5	0
73		23061000	Oil-cake and other solid residues resulting from extraction of cotton seeds	5	0
74		23062000	Oil-cake and other solid residues resulting from extraction of linseeds	5	0
75		23063000	Oil-cake and other solid residues resulting from extraction of sunflower seeds	5	0
76		23064100	Oil-cake and other solid residues resulting from extraction of low erucic acid rapeseeds	5	0
77		23064900	Oil-cake and other solid residues resulting from extraction of other rapeseeds	5	0
78		23065000	Oil-cake and other solid residues resulting	5	0

			from extraction of coconut or copra		
79		23066000	Oil-cake and other solid residues resulting of extraction of palm nuts or kernels	5	0
80		23069000	Other residues resulting from extraction of vegetable oils or fats, other than those of heading No. 2304 or 2305	5	0
81		23080000	Other plant products used in animal feeding	5	0
82		23091010	Dog or cat food in airtight containers for retail sale	15	4
83		23091090	Other dog or cat food in retail packages	15	4
84		23099090	Other preparations of a kind used in animal feeding	6.5	4
85	ex	24039100	Reconstituted tobacco	57	40
86		29054500	Glycerol	8	3
87	ex	35030010	Gelatin	12	5
88		35051000	Dextrins and other modified starches	12	6
89		38231200	Oleic acid	16	8
90	ex	38231900	Plant acid oil	16	5
91		41012020	Raw hides and skins of equine animals	5	2
92		43011000	Whole mink fur, with or without head, tail or paws	15	10
93		43016000	Whole fox fur, with or without head, tail or paws	20	10
94		43018090	Other furskins, whole	20	15
95		44021000	Bamboo wood charcoal	6	4
96		44029000	Other Wood Charcoal	6	4
97		44041000	Coniferous Hoopwood; Split Poles, Wooden Sticks	6	4
98		44042000	Non-Coniferous Hoopwood; Split Poles, Wooden Sticks	6	4
99		44050000	Wood Wool; Wood Flour	6	4
100		44081011	Coniferous Wood sheets for Veneer, of laminated plywood Thick≤6Mm	6	3
101		44081019	Coniferous Wood Sheets for Veneer, Nes, Thick≤6Mm	4	2
102		44081020	Coniferous Wood Sheets for Plywood, Thick≤6Mm	4	2
103		44081090	Other Coniferous Wood, Sawn Lengthwise, Thick≤6Mm	4	2
104		44083111	Sheets for veneer of Dark/Light Red Meranti, Thick≤6Mm	6	3
105		44083119	Other Veneer Sheets of Dark/Light Red Meranti, Thick≤6Mm	4	2
106		44083120	Sheets for plywood of Dark/Light Red Meranti, Thick≤6Mm	4	2

107	44083190	Other Sheets of Dark/Light Red Meranti, Thick≤6Mm	4	2
108	44083911	Veneer Sheets of laminated plywood, with tropical Wood, Thick≤6mm	6	3
109	44083919	Other Veneer Sheets of Other Tropical Wood, Thick≤6mm	4	3
110	44083920	Sheets for Plywood of other tropical Wood, Thick≤6Mm	4	2
111	44083990	Other Tropical Wood, Sawn Lengthwise, Thick≤6Mm	4	2
112	44089011	Other Veneer Sheets of Plywood, Thick≤6Mm	4	2
113	44089012	Veneer Sheet of Temperate Non-Coniferous Wood, Thick≤6Mm	3	1
114	44089013	Veneer sheets of bamboo, Thick≤6Mm	4	2
115	44089019	Other Veneer Sheets of Wood, Thick≤6Mm	3	1
116	44089021	Sheets For Plywood of Temperate Non-Coniferous Wood, Thick≤6Mm	3	2
117	44089029	Other Wood Sheets For Plywood, Thick≤6Mm	3	1
118	44089091	Other Wood Sheets Of Temperate Non-Coniferous Wood, Thick≤6Mm	3	2
119	44089099	Wood, Nes, Sawn Lengthwise, Thick≤6Mm	3	2
120	44091010	Floorboard strips, coniferous wood continuously shaped along any of its edges, ends or faces	6	3
121	44091090	Other Coniferous wood continuously shaped along any of its edges, ends or faces	6	3
122	44092110	Floorboard strips, bamboo continuously shaped along any of its edges, ends or faces	4	2
123	44092190	Other bamboo continuously shaped along any of its edges, ends or faces	4	2
124	44092210	Floorboard strips, of tropical wood continuously shaped along any of its edges, ends or faces	4	2
125	44092290	Other tropical wood continuously shaped along any of its edges, ends or faces	4	2
126	44092910	Other Non-Coniferous Wood Floor Strips/Boards, continuously shaped along any of its edges, ends or faces	4	2
127	44092990	Other Non-Coniferous Wood, continuously shaped along any of its edges, ends or faces	4	2
128	44101100	Wooden particle board	4	2
129	44101200	Oriented standard board (OSB)	4	3



130		44101900	Other Similar Board, of Wood	4	2
131		44111211	Fiberboard (Mdf), Thick≤5Mm, D.> 0.8g/cm <sup>3</sup> , Not mechanically worked or surface covered	4	2
132		44111219	Fiberboard (Mdf) ,Thck≤5Mm, D.> 0.8G/Cm <sup>3</sup> , other	6	2
133		44111221	Fiberboard (Mdf), Thick≤5Mm, 0.5g/cm <sup>3</sup> < D.≤0.8g/cm, of radiata pine	4	2
134		44111229	Fiberboard (Mdf), Thick≤5Mm, 0.5g/cm <sup>3</sup> < D.≤0.8g/cm, other	4	2
135		44111291	Fiberboard (Mdf), Thick≤5Mm, D.≤0.5g/cm <sup>3</sup> , not mechanically worked or surface covered	6	2
136		44111299	Fiberboard (Mdf), Thick≤5Mm, D.≤0.5g/cm <sup>3</sup> , Other	4	2
137		44111311	Fiberboard (Mdf), 5<Thick≤9mm , D.> 0.8g/Cm <sup>3</sup> ,Not mechanically worked or surface covered	4	2
138		44111319	Fiberboard (Mdf), 5<Thick≤9mm, D.> 0.8g/Cm <sup>3</sup> , other	6	3
139		44111321	Fiberboard (Mdf), 5<Thick≤9mm, 0.5g/cm <sup>3</sup> <D.≤0.8g/cm <sup>3</sup> , of radiata pine	4	2
140		44111329	Fiberboard (Mdf), 5<Thick≤9mm, 0.5g/cm <sup>3</sup> <D.≤0.8g/cm <sup>3</sup> , other	4	2
141		44111391	Fiberboard (Mdf), 5<Thick≤9mm, D.≤0.5g/cm <sup>3</sup> , Not mechanically worked or surface covered	6	3
142		44111399	Fiberboard (Mdf), 5<Thick≤9mm, D.≤0.5g/cm <sup>3</sup> , other	4	2
143		44111411	Fiberboard (Mdf), Thick>9Mm, D.> 0.8g/cm <sup>3</sup> , Not mechanically worked, or surface covered	4	2
144		44111419	Fiberboard (Mdf), Thick>9Mm, D.> 0.8g/cm <sup>3</sup> , other	6	3
145		44111421	Fiberboard (Mdf), Thick>9Mm, 0.5g/cm <sup>3</sup> < D.≤0.8g/cm <sup>3</sup> , of radiata pine	4	2
146		44111429	Fiberboard (Mdf), Thick>9Mm, 0.5g/cm <sup>3</sup> < D.≤0.8g/cm <sup>3</sup> , other	4	2
147		44111491	Other Fiberboard (Mdf), Thick>9Mm, other, Not mechanically worked, or surface covered	6	3
148		44111499	Other Fiberboard (Mdf), Thick>9Mm, other	4	2
149		44119210	Other Wood Fiberboard, Thick>9Mm, D.) 0.8g/cm <sup>3</sup> , Not mechanically worked, or surface covered	4	2
150		44119290	Other Wood Fiberboard, Thick>9Mm, D.)	6	3

			0.8g/cm <sup>3</sup> , mechanically worked, or surface covered		
151		44119310	Other Wood Fiberboard, Thick > 9Mm, 0.5g/cm <sup>3</sup> < D. ≤ 0.8g/cm <sup>3</sup> , of radiata pine	4	2
152		44119390	Other Wood Fiberboard, Thick > 9Mm, 0.5g/cm <sup>3</sup> < D. ≤ 0.8g/cm <sup>3</sup> , other	4	2
153		44119410	Other Wood Fiberboard, 0.35g/cm <sup>3</sup> < D. ≤ 0.5g/cm <sup>3</sup>	6	3
154		44119421	Other Wood Fiberboard, D. ≤ 0.35g/cm <sup>3</sup> , not mechanically worked, or surface covered	6	3
155		44119429	Other Wood Fiberboard, D. ≤ 0.35g/cm <sup>3</sup> , mechanically worked, or surface covered	4	2
156		44121011	Bamboo plywood solely of sheets, each ply not exceeding 6 mm thickness with at least one outer ply of tropical wood	6	3
157		44121019	Bamboo plywood solely of sheets, each ply not exceeding 6 mm thickness, other	4	2
158		44121020	Bamboo plywood, other, with at least one outer ply of non-coniferous wood	6	3
159		44121091	Bamboo plywood, other, with at least one outer ply of tropical wood	6	3
160		44121092	Bamboo plywood, other, with at least one outer ply of particle board	6	3
161		44121099	Other Bamboo plywood	4	2
162		44123100	Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness, with at least one outer ply of tropical wood	6	3
163		44123300	Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness, with at least one outer ply of non-coniferous wood	4	2
164		44123410	Other, each ply not exceeding 6 mm thickness with at least one outer ply of temperate non-coniferous wood (other than non-coniferous wood of subheading 4412.33)	4	2
165		44123490	Other, each ply not exceeding 6 mm thickness with at least one outer ply of non-coniferous wood (other than non-coniferous wood of subheading 4412.3300 and 44123410)	4	2
166		44123900	Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness, with both outer plies of coniferous wood	4	2

167		44129410	Other Blockboard/Laminboard/Battenboard, with at least one outer ply of non-coniferous wood	6	3
168		44129491	Other Blockboard/Laminboard/Battenboard, with at least one outer ply of tropical wood	6	3
169		44129492	Other Blockboard/Laminboard/Battenboard, with at least one layer of particle board	6	3
170		44129499	Other Blockboard/Laminboard/Battenboard, other	4	2
171		44129910	Laminated wood with at least one outer ply of Non-coniferous wood	6	3
172		44129991	Other laminated wood with at least one outer ply of tropical wood	6	3
173		44129992	Other laminated wood with at least one layer of particle board	6	3
174		44129999	Other laminated wood	4	2
175		44130000	Densified Wood, in blocks, plates, strips or profile shapes	6	3
176		44140010	Frames for paintings, photographs, mirrors or similar objects, of radiata pine	7	3
177		44151000	Cases, boxes, crates, drums & similar packings	6	3
178		44152010	Pallets, box pallets and other load boards, of radiata pine	6	3
179		44152090	Other wooden box pallets and other load boards	6	3
180		44160010	Wooden casks/barrels/vats/tubs & Other Coopers' products and parts thereof, of wood, including staves, of radiata pine	12	9
181		44170010	Wooden tools, broom or brush, boot or shoe lasts, of radiata pine	12	9
182		44181010	Windows, French-Windows and their frames, of radiata wood	4	2
183		44182000	Doors and their frames and thresholds	4	2
184		44184000	Formwork (Shuttering) for concrete constructional work	4	2
185		44185000	Shingles and shakes	6	3
186		44186000	Poles and beams	4	2
187		44187310	For mosaic floors, of bamboo or with at least the top layer of bamboo	4	2
188		44187320	Assembled flooring panels, of bamboo or with at least the top layer of bamboo, other multilayer of bamboo	4	2
189		44187390	Other assembled flooring panels, of bamboo or bamboo layer	4	2
190		44187400	Assembled flooring panels, other, for mosaic floor	4	2
191		44187500	Assembled flooring panels, other, multilayers	4	2

192		44187900	Assembled Flooring Panels, of wood, other	4	2
193		44189100	Other builders' joinery and carpentry of bamboo	4	2
194		44189900	Other builders' joinery and carpentry of wood	4	2
195		53012100	Flax, broken or scutched	6	1
196		53013000	Flax tow and waste	6	1

Notes:

① EX indicates that commodities applicable to tentative duties should be within the HS code and should be determined by the Mandarin Chinese commodity description.

② Percentage (%) in the table applies to ad valorem tariff only.

**Attachments:**

No Attachments.